

Annexure A

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 over performance of 0.04 per cent or R169.6 million on billed revenue, an under performance of 4 per cent or R15.6 billion on operational expenditure and an under performance of 32 per cent or R18 billion on capital expenditure.

1. Consolidated statement of financial performance

National Quarterly Budget Summary as at 31 March 2024											
Description	2022/23	Budget year 2023/24									Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	Q3 Mar Actual	YTD Actual	YTD Budget	YTD Variance	
R thousands											
Financial Performance											
Property rates	71 316 914	92 381 804	92 723 289	35 242 916	15 901 589	21 860 965	73 005 470	71 323 924	1 681 547	2.36	92 723 289
Service charges	190 204 552	269 222 102	265 572 857	64 458 761	61 244 548	59 664 280	185 367 588	202 004 193	(16 636 605)	(8.24)	265 572 857
Investment revenue	5 046 989	4 526 463	6 012 025	1 545 720	1 489 497	1 787 342	4 822 559	4 276 868	545 691	12.76	6 012 025
Transfer and subsidies - Operational	89 027 803	107 619 054	109 825 717	40 457 485	33 667 161	28 933 989	103 058 634	88 755 975	14 302 659	16.11	109 825 717
Other own revenue	57 524 902	62 258 075	63 766 168	14 573 016	16 708 733	17 532 690	48 814 439	48 877 286	(62 846)	(0.13)	63 766 168
Total Revenue (excluding capital transfers and contributions)	413 121 160	536 007 497	537 900 055	156 277 898	129 011 528	129 779 286	415 068 691	415 238 246	(169 555)	(0.04)	537 900 055
Employee costs	113 477 509	149 429 644	148 323 706	32 888 958	37 556 512	34 383 669	104 829 139	103 014 975	1 814 165	1.76	148 323 706
Remuneration of councillors	4 074 419	5 061 550	5 160 248	1 138 208	1 259 050	1 241 267	3 638 525	3 836 950	(198 425)	(5.17)	5 160 248
Depreciation and amortisation	33 781 324	38 404 208	38 677 460	6 373 074	6 507 747	7 485 679	20 366 500	26 342 024	(5 975 524)	(22.68)	38 677 460
Finance charges	12 182 177	10 183 936	11 030 592	2 363 285	3 284 217	2 545 775	8 193 277	7 232 244	961 033	13.29	11 030 592
Inventory consumed and bulk purchases	134 389 368	178 225 461	175 838 772	44 400 630	47 519 310	34 343 993	126 263 933	131 441 772	(5 177 839)	(3.94)	175 838 772
Transfers and subsidies	4 147 268	4 320 894	4 925 224	2 032 212	2 563 779	3 439 536	8 035 528	3 333 360	4 702 167	141.06	4 925 224
Other expenditure	133 404 202	150 241 815	157 674 454	30 777 907	38 969 261	32 186 425	101 933 593	113 667 254	(11 733 661)	(10.32)	157 674 454
Total Expenditure	435 456 267	535 867 506	541 630 456	119 974 274	137 659 877	115 626 344	373 260 495	388 868 579	(15 608 085)	(4.01)	541 630 456
Surplus/(Deficit)	(22 335 107)	139 990	(3 730 400)	36 303 624	(8 648 349)	14 152 922	41 808 197	26 369 667	15 438 530	58.55	(3 730 400)
Transfers and subsidies - capital (monetary allocations)	36 401 780	48 653 756	50 992 238	5 388 888	10 649 904	8 902 652	24 941 444	36 817 897	(11 876 453)	(32.26)	50 992 238
Transfers and subsidies - capital (in-kind)	1 059 039	148 703	215 914	(690)	3 312	62 640	65 261	137 273	(72 012)	(52.46)	215 914
Surplus/(Deficit) after capital transfers & contributions	15 125 712	48 942 450	47 477 751	41 691 822	2 004 867	23 118 214	66 814 902	63 324 837	3 490 064	5.51	47 477 751
Share of Surplus/Deficit attributable to Associate	1 269 325	539 389	626 919	435 347	344 788	466 972	1 247 107	460 200	786 907	170.99	626 919
Surplus/(Deficit) for the year	16 395 037	49 481 839	48 104 671	42 127 169	2 349 655	23 585 185	68 062 009	63 785 038	4 276 971	6.71	48 104 671
Capital expenditure & funds sources											
Capital expenditure	141 120 118	76 009 039	78 957 192	41 436 508	(15 618 967)	12 285 917	38 103 458	56 068 262	(17 964 803)	(32.04)	78 957 192
Transfers recognised - capital	42 922 927	46 268 037	49 177 168	7 867 123	9 590 984	8 315 159	25 793 266	35 813 046	(10 019 780)	(27.98)	49 177 168
Borrowing	8 493 352	13 127 198	9 635 669	1 272 645	2 243 647	206 604	3 722 896	6 462 379	(2 739 483)	(42.39)	9 635 669
Internally generated funds	57 545 641	23 071 143	19 897 896	1 779 727	2 867 039	3 593 694	8 240 460	13 583 876	(5 343 416)	(39.34)	19 897 896
Total sources of capital funds	108 961 921	82 466 377	78 710 732	10 939 495	14 701 669	12 115 457	37 756 621	55 859 301	(18 102 680)	(32.41)	78 710 732

Source: National Treasury Local Government Database

2. Consolidated statement of financial position

National: Quarterly Budget Statement - Financial Position as at 31 March 2024

Description	2022/23		Budget year 2023/24								
	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
R thousands											
ASSETS											
Current assets											
Cash and cash equivalents	50 925 683	112 141 313	104 218 654	50 766 599	11 062 200	7 819 934	69 648 734	89 399 856	(19 751 122)	(22.09)	104 218 654
Trade and other receivables from exchange transactions	41 088 703	95 753 155	91 086 000	37 726 497	21 486 590	5 949 602	65 162 689	66 665 417	(1 502 728)	(2.25)	91 086 000
Receivables from non-exchange transactions	31 518 205	35 582 465	36 426 760	34 267 064	(12 113 046)	7 479 675	29 633 694	21 708 799	7 924 894	36.51	36 426 760
Current portion of non-current receivables	318 019	457 738	448 784	2 024 315	380 174	(651 231)	1 753 257	322 034	1 431 224	444.43	448 784
Inventory	7 763 423	10 508 206	12 186 531	3 616 568	6 137 372	789 762	10 543 702	8 190 206	2 353 496	28.74	12 186 531
VAT	82 026 719	21 455 428	25 267 959	56 279 045	7 884 761	5 765 921	69 928 726	19 312 114	50 616 612	262.10	25 267 959
Other current assets	2 768 709	2 928 663	3 352 906	2 835 365	2 353 670	254 107	5 443 141	2 626 056	2 817 086	107.27	3 352 906
Total current assets	216 409 462	278 826 968	272 987 594	187 514 452	37 191 721	27 407 769	252 113 943	288 224 482	43 889 461	21.08	272 987 594
Non current assets											
Investments	7 141 927	6 402 319	6 497 984	7 026 340	(1 712 290)	5 771 937	11 085 987	2 822 213	8 263 774	292.81	6 497 984
Investment property	26 478 293	31 073 025	31 513 108	22 968 316	2 700 129	1 007 392	26 675 836	26 554 166	121 671	0.46	31 513 108
Property, plant and equipment	623 273 581	781 528 817	789 127 326	504 679 792	91 311 687	17 241 662	613 233 141	640 421 253	(27 188 112)	(4.25)	789 127 326
Biological assets	1 019 888	391 741	393 637	82 913	10 688	127 336	220 937	329 179	(108 243)	(32.88)	393 637
Living and non-living resources		2 007	33 550	(7)	(4)	(26)	(38)	25 646	(25 684)	(100.15)	33 550
Heritage assets	3 145 540	1 703 719	2 020 811	634 485	233 998	43 982	912 465	1 641 979	(729 514)	(44.43)	2 020 811
Intangible assets	(92 095)	7 269 664	6 249 873	2 929 973	1 247 767	(89 895)	4 087 844	4 141 715	(53 871)	(1.30)	6 249 873
Trade and other receivables from exchange transactions	220 334	868 984	822 466	413 034	(119 232)	(149 252)	144 550	779 005	(634 455)	(81.44)	822 466
Non-current receivables from non-exchange transactions	265 943	797 006	689 170	409 827	(183 897)	46 408	272 337	436 938	(164 601)	(37.67)	689 170
Other non-current assets	8 669 477	4 767 079	4 428 185	4 234 589	(23 416)	(792 174)	3 419 000	3 272 683	146 317	4.47	4 428 185
Total non current assets	670 122 889	834 804 361	841 776 108	543 379 262	93 465 429	23 207 369	660 052 059	680 424 777	(20 372 718)	(2.99)	841 776 108
TOTAL ASSETS	886 532 350	1 113 631 328	1 114 763 702	730 893 714	130 657 150	50 615 138	912 166 002	888 649 258	23 516 743	2.65	1 114 763 702
LIABILITIES											
Current liabilities											
Bank overdraft	18 187	27 746	69 377	796		(32)	724	52 567	(51 843)	(98.62)	69 377
Financial liabilities	10 423 719	10 387 484	9 890 034	6 588 461	2 959 233	(862 638)	8 685 056	5 090 853	3 594 204	70.60	9 890 034
Consumer deposits	5 627 640	6 877 148	6 785 902	3 915 410	1 581 450	160 909	5 657 768	2 972 611	2 685 158	90.33	6 785 902
Trade and other payables from exchange transactions	140 130 919	154 456 148	153 442 610	86 615 648	29 146 306	7 856 736	123 618 689	114 809 257	8 809 433	7.67	153 442 610
Trade and other payables from non-exchange transactions	8 411 664	5 270 980	7 346 943	16 097 929	3 020 674	7 385 668	26 504 271	5 717 907	20 786 364	363.53	7 346 943
Provision	17 891 822	15 845 703	15 744 526	14 174 664	4 202 279	802 202	19 179 144	9 708 245	9 470 899	97.56	15 744 526
VAT	77 282 324	14 574 638	21 117 455	55 380 678	7 368 229	5 638 381	68 388 288	15 838 677	52 549 611	331.78	21 117 455
Other current liabilities	1 128 242	2 282	180 194	354 724	450 975	703 185	1 508 884	136 103	1 372 782	1 008.64	180 194
Total current liabilities	260 914 516	207 442 129	214 567 039	183 128 270	45 729 146	21 685 410	253 542 826	154 326 220	99 216 606	64.29	214 567 039
Non current liabilities											
Financial liabilities	43 665 662	48 385 249	45 817 162	27 272 280	7 431 979	(738 108)	33 966 151	23 739 810	10 226 341	43.08	45 817 162
Provision	11 439 059	28 081 057	19 765 217	15 836 754	295 885	44 887	16 177 526	12 156 844	4 020 682	33.07	19 765 217
Long term portion of trade payables		902 403	12 465 231	1 168 602	14 085	153 169	1 335 857	8 787 528	(7 451 672)	(84.80)	12 465 231
Other non-current liabilities	21 015 501	16 358 445	22 412 140	8 944 693	(140 057)	656 942	9 461 578	13 014 428	(3 552 850)	(27.30)	22 412 140
Total non current liabilities	76 120 222	93 727 154	100 459 750	53 222 329	7 601 892	116 891	60 941 112	57 698 610	3 242 501	5.62	100 459 750
TOTAL LIABILITIES	337 034 738	301 169 283	315 026 789	236 350 599	56 331 038	21 802 301	314 483 938	212 024 830	102 459 107	48.32	315 026 789
NET ASSETS	549 497 612	812 462 046	799 736 913	494 543 115	74 326 112	28 812 837	597 682 064	676 624 428	(78 942 364)	(11.67)	799 736 913
COMMUNITY WEALTH/EQUITY											
Accumulated surplus/(deficit)	503 523 633	751 784 152	731 811 936	413 662 239	85 590 345	21 677 374	520 929 959	611 308 158	(90 378 199)	(0)	731 811 936
Reserves and funds	46 218 839	48 872 711	53 565 137	49 362 960	75 791	(613 537)	48 825 214	38 322 152	10 503 063	0	53 565 137
Other	339 662	0	1 328 389	289 759	6 887	7 802	304 448	(29)	304 478	(1 039)	1 328 389
TOTAL COMMUNITY WEALTH/EQUITY	550 082 134	800 656 863	786 705 462	463 314 959	85 673 023	21 071 640	570 059 621	649 630 280	(79 570 659)	(0)	786 705 462

3. Aggregated revenue and expenditure for municipalities

National aggregated revenue as at 31 March 2024

R thousands	Adjusted Budget			Third Quarter 2023/24				Year to date: 31 March 2024				Third Quarter 2022/23				Q3 of 2022/23 to Q3 of 2023/24
	Operating	Capital	Total	Operating	Capital	Total	3rd Q as % of adjusted budget	Operating	Capital	Total	Total as % of adjusted budget	Operating	Capital	Total	Total as % of adjusted budget	
Revenue																
Category A (Metro)	320 093 140	34 945 714	355 038 854	79 876 339	5 374 046	85 250 384	24.0%	255 794 274	14 768 389	270 562 664	76.2%	69 188 184	5 011 337	74 199 522	71.8%	14.9%
Category B (Local)	186 286 198	33 646 092	219 932 290	41 668 447	5 052 902	46 721 349	21.2%	133 247 345	16 903 483	150 150 828	68.3%	51 026 669	4 262 123	55 288 792	73.5%	(15.5%)
Category C (District)	31 520 717	10 118 926	41 639 643	8 234 480	1 688 509	9 922 989	23.8%	26 027 072	6 084 749	32 111 821	77.1%	7 445 771	959 716	8 405 487	71.4%	18.1%
Total	537 900 055	78 710 732	616 610 787	129 779 266	12 115 457	141 894 723	23.0%	415 068 691	37 756 621	452 825 312	73.4%	127 660 624	10 233 176	137 893 800	72.4%	2.9%
Summary per Province																
Eastern Cape	47 912 309	10 472 150	58 384 459	10 181 740	1 480 595	11 662 335	20.0%	37 085 651	5 608 225	42 693 876	73.1%	9 541 090	1 433 835	10 974 926	77.3%	6.3%
Free State	25 051 704	3 434 873	28 486 577	6 941 752	494 128	7 435 881	26.1%	17 595 360	1 163 197	18 758 557	65.9%	5 578 998	414 542	5 993 540	67.3%	24.1%
Gauteng	192 061 980	13 829 676	205 891 655	48 324 624	2 478 106	50 802 730	24.7%	156 670 169	6 423 443	163 093 611	79.2%	39 295 717	1 586 772	40 882 489	68.5%	24.2%
KwaZulu-Natal	94 587 510	16 722 674	111 310 185	23 590 423	2 619 557	26 209 980	23.5%	74 170 528	7 860 090	82 030 617	73.7%	21 358 709	1 422 796	22 781 505	73.5%	15.0%
Limpopo	26 761 007	7 731 554	34 492 561	6 099 323	1 068 935	7 168 258	20.8%	20 342 180	4 297 200	24 639 380	71.4%	19 032 766	979 193	20 011 958	110.4%	(64.2%)
Mpumalanga	27 891 669	4 389 742	32 281 411	6 234 448	820 185	7 054 633	21.8%	19 648 655	2 439 860	22 088 515	68.4%	5 325 312	816 079	6 141 392	65.8%	14.9%
North West	25 689 187	3 194 544	28 883 730	5 035 119	411 059	5 446 178	18.9%	17 342 273	1 606 915	18 949 189	65.6%	5 327 785	411 200	5 738 985	59.4%	(5.1%)
Northern Cape	9 936 618	1 649 783	11 586 401	2 480 469	277 881	2 758 350	23.8%	6 794 483	777 501	7 571 984	65.4%	1 955 317	148 684	2 104 001	59.3%	31.1%
Western Cape	88 008 072	17 275 736	105 283 808	20 891 367	2 465 011	23 356 377	22.2%	65 419 394	7 580 190	72 999 584	69.3%	20 244 930	3 011 074	23 256 004	72.4%	0.4%
Total National	537 900 055	78 710 732	616 610 787	129 779 266	12 115 457	141 										

National aggregated expenditure as at 31 March 2024

R thousands	Adjusted Budget			Third Quarter 2023/24				Year to date: 31 March 2024				Third Quarter 2022/23				Q3 of 2022/23 to Q3 of 2023/24	
	Operating	Capital	Total	Operating	Capital	Total	3rd Q as % of adjusted budget	Operating	Capital	Total	Total as % of adjusted budget	Operating	Capital	Total	Total as % of adjusted budget		
Expenditure																	
Category A (Metro)	318 671 495	34 948 260	353 619 755	70 786 086	5 374 046	76 160 131	21.5%	236 258 405	14 807 558	251 065 962	71.0%	64 090 482	5 011 288	69 101 770	65.6%		10.2%
Category B (Local)	192 147 680	33 854 307	226 001 987	38 348 701	5 206 494	43 555 196	19.3%	117 647 756	17 167 675	134 815 430	59.7%	33 984 465	4 244 838	38 229 302	56.8%		13.9%
Category C (District)	30 886 184	10 154 625	41 040 808	6 491 929	1 705 377	8 197 306	20.0%	19 366 087	6 128 226	25 494 313	62.1%	5 816 995	967 857	6 784 853	54.7%		20.8%
Total	541 705 359	78 957 192	620 662 550	115 626 716	12 285 917	127 912 633	20.6%	373 272 248	38 103 458	411 375 706	66.3%	103 891 941	10 223 983	114 115 925	61.7%		12.1%
Summary per Province																	
Eastern Cape	48 995 210	10 524 531	59 519 740	10 112 193	1 548 442	11 660 635	19.6%	32 993 754	5 740 857	38 734 611	65.1%	9 602 262	1 441 376	11 043 638	58.6%		5.6%
Free State	26 547 543	3 423 727	29 971 270	5 912 094	498 332	6 410 426	21.4%	15 686 637	1 172 045	16 858 682	56.2%	4 516 874	415 633	4 932 507	53.7%		30.0%
Gauteng	190 145 628	13 835 000	203 980 628	43 477 185	2 478 193	45 955 377	22.5%	147 936 468	6 412 901	154 349 369	75.7%	37 818 592	1 597 571	39 416 164	65.9%		16.6%
KwaZulu-Natal	94 964 281	16 740 587	111 704 868	20 206 478	2 649 012	22 855 490	20.5%	64 102 449	7 966 651	72 069 101	64.5%	16 753 611	1 415 900	18 169 511	62.2%		25.8%
Limpopo	26 246 340	7 749 477	33 995 817	5 090 499	1 120 735	6 211 234	18.3%	16 882 271	4 363 776	21 246 047	62.5%	4 730 168	953 358	5 683 527	55.1%		9.3%
Mpumalanga	29 700 116	4 410 769	34 110 885	6 029 064	825 952	6 855 016	20.1%	18 578 364	2 456 180	21 034 545	61.7%	5 683 748	818 346	6 502 094	59.8%		5.4%
North West	25 761 697	3 208 279	28 969 976	4 496 795	411 641	4 908 435	16.9%	14 436 010	1 617 735	16 053 745	55.4%	5 012 049	416 435	5 428 483	53.7%		(8.6%)
Northern Cape	10 445 838	1 680 549	12 126 387	1 953 795	280 107	2 233 902	18.4%	5 804 191	781 971	6 586 162	54.3%	1 679 755	148 437	2 028 192	51.4%		10.1%
Western Cape	88 898 705	17 384 273	106 282 978	18 348 814	2 473 503	20 822 317	19.6%	56 852 103	7 591 341	64 443 444	60.6%	17 894 883	3 016 927	20 911 810	63.3%		(0.4%)
Total National	541 705 359	78 957 192	620 662 550	115 626 716	12 285 917	127 912 633	20.6%	373 272 248	38 103 458	411 375 706	66.3%	103 891 941	10 223 983	114 115 925	61.7%		12.1%

4. Salaries and wages

Salaries and wages expenditure as at 31 March 2024

R thousands	Budget	Third Quarter 2023/24			Year to date: 31 March 2024		Third Quarter 2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Adjusted Budget	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total as % of adjusted budget	Actual Expenditure	Total as % of adjusted budget		
Category A (Metro)	85 759 557	19 666 743	22.9%	61 721 156	72.0%	17 570 738	68.8%	11.9%	
Category B (Local)	55 634 592	13 081 309	23.5%	38 051 127	68.4%	11 760 374	68.6%	11.2%	
Category C (District)	12 089 805	2 876 883	23.8%	8 695 381	71.9%	2 758 803	70.6%	4.3%	
Total	153 483 954	35 624 935	23.2%	108 467 664	70.7%	32 089 914	68.9%	11.0%	
Per Province									
Eastern Cape	15 691 674	3 572 134	22.8%	10 745 393	68.5%	3 388 637	69.1%	5.4%	
Free State	7 858 397	2 099 274	26.7%	5 396 791	68.7%	1 721 931	69.8%	21.9%	
Gauteng	48 600 114	11 061 780	22.8%	35 430 792	72.9%	9 672 586	68.5%	14.4%	
KwaZulu-Natal	26 321 210	6 016 455	22.9%	18 562 393	70.5%	5 651 838	70.2%	6.5%	
Limpopo	8 368 972	1 995 867	23.8%	5 792 149	69.2%	1 831 486	68.2%	9.0%	
Mpumalanga	8 509 459	2 012 907	23.7%	6 017 661	70.7%	1 817 792	68.6%	10.7%	
North West	6 793 407	1 550 172	22.8%	4 609 054	67.8%	1 367 431	64.9%	13.4%	
Northern Cape	3 815 019	828 112	21.7%	2 399 465	62.9%	720 957	63.3%	14.9%	
Western Cape	27 525 702	6 488 234	23.6%	19 513 966	70.9%	5 917 256	69.9%	9.6%	
Total	153 483 954	35 624 935	23.2%	108 467 664	70.7%	32 089 914	68.9%	11.0%	

5. Aggregate revenue and expenditure trends for metros

Metros aggregated revenue as at 31 March 2024

R thousands	Adjusted Budget			Third Quarter 2023/24				Year to date: 31 March 2024				Third Quarter 2022/23				Q3 of 2022/23 to Q3 of 2023/24
	Operating Revenue	Capital Revenue	Total	Operating Revenue	Capital Revenue	Total	3rd Q as % of adjusted budget	Operating Revenue	Capital Revenue	Total	Total Revenue as % of adjusted budget	Operating Revenue	Capital Revenue	Total	Total Revenue as % of adjusted budget	
Buffalo City	9 386 530	1 293 895	10 680 425	2 246 276	183 034	2 429 310	22.7%	7 333 502	640 614	7 974 117	74.7%	2 058 446	271 032	2 329 478	69.4%	4.3%
Cape Town	60 535 762	11 309 338	71 845 100	14 113 751	1 687 418	15 801 170	22.0%	45 202 553	5 207 737	50 410 290	70.2%	14 321 014	2 389 138	16 710 151	74.4%	(5.4%)
City of Ekurhuleni	55 539 198	2 718 720	58 257 918	12 673 783	555 566	13 229 349	22.7%	40 763 980	1 259 377	42 022 957	72.1%	11 833 236	466 529	12 299 765	73.1%	7.6%
eThekweni	53 001 668	7 630 469	60 632 137	13 825 732	1 047 405	14 873 137	24.5%	41 756 553	2 576 787	44 333 340	73.1%	12 200 301	598 486	12 798 787	74.7%	16.2%
City of Johannesburg	71 205 653	6 903 334	78 108 987	20 325 865	1 011 589	21 337 454	27.3%	61 966 625	3 185 561	65 152 185	83.4%	17 589 213	667 218	18 256 431	77.2%	16.9%
Mangaung	9 297 621	1 054 259	10 351 881	2 667 643	151 620	2 819 263	27.2%	7 207 768	300 350	7 508 118	72.5%	2 333 200	116 669	2 449 869	71.0%	15.1%
Nelson Mandela Bay	16 421 778	1 807 477	18 229 254	2 931 039	333 471	3 264 510	17.9%	12 366 923	647 402	13 014 325	71.4%	3 192 677	327 119	3 519 797	90.8%	(7.3%)
City of Tshwane	44 704 931	2 228 222	46 933 153	11 092 250	403 943	11 496 192	24.5%	39 196 771	950 562	40 147 333	85.5%	5 660 098	175 147	5 835 244	47.6%	97.0%
Total	320 093 140	34 945 714	355 038 854	79 876 339	5 374 046	85 250 384	24.0%	255 794 274	14 768 389	270 562 664	76.2%	69 188 184	5 011 337	74 199 522	71.8%	14.9%

Metros aggregated expenditure as at 31 March 2024

R thousands	Adjusted Budget			Third Quarter 2023/24				Year to date: 31 March 2024				Third Quarter 2022/23				Q3 of 2022/23 to Q3 of 2023/24
	Operating Expenditure	Capital Expenditure	Total	Operating Expenditure	Capital Expenditure	Total	3rd Q as % of adjusted budget	Operating Expenditure	Capital Expenditure	Total	Total Expenditure as % of adjusted budget	Operating Expenditure	Capital Expenditure	Total	Total Expenditure as % of adjusted budget	
Buffalo City	9 386 293	1 293 895	10 680 189	2 400 012	183 034	2 583 047	24.2%	7 474 520	640 614	8 115 134	76.0%	2 538 870	271 032	2 809 902	79.7%	(8.1%)
Cape Town	60 907 669	11 309 338	72 217 007	12 484 155	1 687 418	14 171 573	19.6%	39 378 591	5 207 737	44 586 328	61.7%	12 456 790	2 389 036	14 845 826	65.4%	(4.5%)
City of Ekurhuleni	55 070 117	2 718 720	57 788 837	9 837 541	555 566	10 393 106	18.0%	34 489 733	1 259 377	35 749 110	61.9%	11 422 139	466 529	11 888 668	66.8%	(12.6%)
eThekweni	52 921 652	7 633 015	60 554 666	10 707 216	1 047 405	11 754 621	19.4%	35 761 513	2 576 787	38 338 300	63.3%	9 995 560	598 535	10 594 096	65.0%	11.0%
City of Johannesburg	70 151 595	6 903 334	77 054 929	20 360 069	1 011 589	21 371 658	27.7%	62 800 651	3 185 561	65 986 212	85.6%	16 295 537	667 218	16 962 755	78.3%	26.0%
Mangaung	8 724 944	1 054 259	9 779 203	2 823 626	151 620	2 975 246	30.4%	6 955 251	300 350	7 255 601	74.2%	1 990 612	116 669	2 107 281	70.4%	41.2%
Nelson Mandela Bay	16 891 317	1 807 477	18 698 794	3 467 518	333 471	3 800 989	20.3%	12 682 362	686 570	13 368 932	71.5%	3 237 284	327 123	3 564 406	50.4%	6.6%
City of Tshwane	44 617 907	2 228 222	46 846 129	8 705 947	403 943	9 109 890	19.4%	36 715 783	950 562	37 666 345	80.4%	6 153 690	175 147	6 328 837	47.2%	43.9%
Total	318 671 495	34 948 260	353 619 755	70 786 086	5 374 046	76 160 131	21.5%	236 258 405	14 807 558	251 065 962	71.0%	64 090 482	5 011 288	69 101 770	65.6%	10.2%

Metros Quarterly Budget Summary as at 31 March 2024

R thousands	Description	2022/23 Audited Outcome	Budget year 2023/24								Full Year Forecast	
			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	50 883 189	63 757 930	64 027 017	26 428 712	9 882 428	15 813 990	52 125 130	48 983 613	3 141 517	6.41	64 027 017
	Service charges	128 358 493	178 472 380	176 721 342	45 558 915	43 563 492	40 351 870	129 474 277	135 023 948	(5 549 672)	(4.11)	176 721 342
	Investment revenue	2 811 417	2 351 637	2 948 871	759 511	809 187	966 799	2 525 497	2 211 185	314 312	14.21	2 948 871
	Transfer and subsidies - Operational	31 335 724	36 738 266	36 993 787	14 183 984	12 139 790	11 026 169	37 349 942	31 680 477	5 669 465	17.90	36 993 787
	Other own revenue	32 291 281	40 340 648	39 402 123	10 456 682	12 135 236	11 727 511	34 319 429	31 479 680	2 839 750	9.02	39 402 123
	Total Revenue (excluding capital transfers and contributions)	245 680 104	321 660 861	320 093 140	97 387 804	78 530 131	79 876 339	255 794 274	249 378 903	6 415 372	2.57	320 093 140
	Employee costs	61 764 371	85 188 673	84 681 159	19 073 431	22 447 994	19 413 133	60 934 558	62 355 381	(1 420 824)	(2.28)	84 681 159
	Remuneration of councillors	839 648	1 073 399	1 078 398	258 535	274 453	253 610	786 599	799 617	(13 018)	(1.63)	1 078 398
	Depreciation and amortisation	16 508 305	19 667 046	19 507 155	3 165 929	3 200 881	4 463 871	10 820 680	12 412 690	(1 592 009)	(12.83)	19 507 155
	Finance charges	6 283 426	7 336 539	7 516 558	1 545 730	2 255 496	2 146 011	5 947 237	4 865 191	1 082 046	22.24	7 516 558
	Inventory consumed and bulk purchases	85 725 184	117 431 729	114 320 950	30 342 204	33 784 845	21 822 563	85 949 612	85 884 680	64 931	0.08	114 320 950
	Transfers and subsidies	1 892 447	2 144 888	2 139 907	1 481 473	1 901 026	2 978 869	6 361 368	1 351 510	5 009 858	370.69	2 139 907
	Other expenditure	72 977 640	87 097 273	89 352 465	19 854 073	25 874 869	19 717 657	65 446 598	64 817 365	629 233	0.97	89 352 465
	Total Expenditure	245 991 021	319 939 549	318 596 592	75 721 376	89 739 563	70 785 713	236 246 652	232 486 435	3 760 217	1.62	318 596 592
	Surplus/(Deficit)	(310 917)	1 721 312	1 496 548	21 666 429	(11 209 432)	9 090 626	19 547 623	16 892 468	2 655 155	15.72	1 496 548
	Transfers and subsidies - capital (monetary allocations)	11 987 384	18 228 006	17 843 864	1 534 872	3 128 649	3 187 097	7 850 618	11 744 745	(3 894 127)	(33.16)	17 843 864
	Transfers and subsidies - capital (in-kind)	472 144	-	-	40	-	-	40	-	40	-	-
	Surplus/(Deficit) after capital transfers & contributions	12 148 611	19 949 318	19 340 412	23 201 341	(8 080 783)	12 277 723	27 398 281	28 637 213	(1 238 932)	(4.33)	19 340 412
	Share of Surplus/Deficit attributable to Associate	1 049 967	255 945	269 565	386 848	344 711	466 945	1 198 504	196 949	1 001 555	508.54	269 565
	Surplus/(Deficit) for the year	13 198 579	20 205 263	19 609 977	23 588 189	(7 736 072)	12 744 668	28 596 785	28 834 162	(237 377)	(0.82)	19 609 977
Capital expenditure & funds sources												
	Capital expenditure	55 148 949	36 185 962	34 948 260	35 175 140	(25 741 628)	5 374 046	14 807 558	24 072 005	(9 264 448)	(38.49)	34 948 260
	Transfers recognised - capital	12 562 191	17 933 628	17 468 963	3 009 765	1 690 247	3 327 310	8 027 323	12 628 689	(4 601 367)	(36.44)	17 468 963
	Borrowing	5 642 888	10 576 338	7 558 865	1 005 780	1 760 788	(62 252)	2 704 316	4 954 919	(2 250 604)	(45.42)	7 558 865
	Internally generated funds	6 518 908	7 621 589	9 917 886	732 193	1 195 571	2 108 987	4 036 751	6 485 690	(2 448 940)	(37.76)	9 917 886
	Total sources of capital funds	24 723 987	36 131 555	34 945 714	4 747 738	4 646 605	5 374 046	14 768 389	24 069 298	(9 300 910)	(38.64)	34 945 714

Source: National Treasury Local Government Database

6. Aggregated revenue and expenditure for secondary cities

Secondary cities aggregated budgets and revenue as at 31 March 2024

R thousands	Adjusted Budget			Third Quarter 2023/24				Year to date: 31 March 2024				Third Quarter 2022/23				Q3 of 2022/23 to Q3 of 2023/24
	Operating Revenue	Capital Revenue	Total	Operating Revenue	Capital Revenue	Total	3rd Q as % of adjusted budget	Operating Revenue	Capital Revenue	Total	Total Revenue as % of adjusted budget	Operating Revenue	Capital Revenue	Total	Total Revenue as % of adjusted budget	
City of Mafosana	3 926 021	216 857	4 142 878	948 224	39 637	987 861	23.8%	3 067 250	90 100	3 157 351	76.2%	861 874	23 792	885 666	69.5%	11.5%
City of Mbombela	4 267 603	683 978	4 951 581	1 049 243	141 970	1 191 213	24.1%	3 322 361	482 738	3 805 099	76.8%	928 401	152 396	1 080 797	69.0%	10.2%
Drakenstein	3 030 876	495 742	3 526 618	827 434	76 450	903 884	25.6%	2 297 987	230 452	2 528 439	71.7%	660 544	31 903	692 447	74.2%	30.5%
Emalahleni (MP)	4 458 386	231 324	4 689 710	990 272	26 927	1 017 198	21.7%	2 693 477	104 625	2 798 102	59.7%	831 436	62 301	893 738	69.0%	13.8%
Emfuleni	7 960 116	489 733	8 449 849	1 922 362	57 536	1 979 899	23.4%	5 965 124	95 175	6 060 298	71.7%	1 571 716	80 242	1 651 958	74.5%	19.9%
George	3 229 481	1 728 729	4 958 211	740 663	164 605	905 268	18.3%	2 103 745	519 871	2 623 617	52.9%	633 460	113 518	746 977	54.5%	21.2%
Govan Mbeki	3 072 298	193 593	3 265 890	646 117	45 503	691 620	21.2%	1 941 272	130 749	2 072 021	63.4%	615 100	32 833	647 933	62.1%	6.7%
J B Marks	2 149 066	225 462	2 374 528	401 234	28 609	429 843	18.1%	1 460 895	114 507	1 575 202	66.3%	225 050	17 872	242 922	57.9%	76.9%
Madibeng	2 556 367	353 871	2 910 238	530 356	34 703	565 059	19.4%	1 976 159	196 854	2 173 013	74.7%	656 694	37 948	694 642	69.8%	(36.8%)
Matjhabeng	4 058 207	306 072	4 364 279	863 891	16 144	880 035	20.2%	2 717 930	106 176	2 824 106	64.7%	728 042	49 567	777 609	60.7%	13.2%
Mogale City	3 876 716	463 683	4 340 400	1 021 897	298 785	1 320 683	30.4%	3 106 861	480 513	3 587 374	82.7%	881 068	108 731	989 799	72.5%	33.4%
Msunduzi	7 908 043	802 544	8 710 587	1 995 008	129 316	2 124 324	19.8%	5 092 840	339 277	5 432 117	62.4%	1 549 118	66 598	1 615 717	70.0%	6.7%
Newcastle	2 397 032	250 902	2 647 934	549 211	31 115	580 326	21.9%	1 857 521	140 535	1 998 056	75.5%	678 467	23 967	702 434	74.4%	(17.4%)
Polokwane	4 935 692	866 335	5 802 027	1 047 010	194 415	1 241 425	21.4%	3 539 271	599 837	4 139 109	71.3%	926 347	127 076	1 053 423	67.1%	17.8%
Rustenburg	7 851 564	558 661	8 410 225	1 122 171	40 720	1 162 891	13.8%	4 127 171	161 894	4 289 065	51.0%	1 397 388	97 676	1 495 063	39.4%	(22.2%)
Sol Plaatje	2 798 666	271 284	3 069 950	679 139	51 500	730 638	23.8%	2 173 292	90 443	2 263 734	73.7%	660 100	17 789	677 889	71.3%	7.8%
Stellenbosch	2 320 261	491 726	2 811 987	564 356	85 821	650 178	23.1%	1 745 251	212 066	1 957 317	69.6%	499 047	50 764	549 812	72.4%	18.3%
Steve Tshwete	2 218 765	279 446	2 498 211	523 645	38 159	561 804	22.5%	1 634 435	132 683	1 767 118	70.7%	464 962	169 412	634 373	68.0%	(11.4%)
uMhlabuze	5 122 627	817 407	5 940 033	1 291 262	183 314	1 474 576	24.8%	3 904 522	643 973	4 548 495	76.6%	971 457	196 127	1 167 583	71.0%	26.3%
Total	78 137 757	9 727 349	87 865 106	17 313 496	1 685 229	18 998 725	21.6%	54 727 162	4 872 469	59 599 631	67.8%	15 940 271	1 460 512	17 400 783	65.6%	9.2%

Secondary cities aggregated budgets and expenditure as at 31 March 2024

R thousands	Adjusted Budget			Third Quarter 2023/24				Year to date: 31 March 2024				Third Quarter 2022/23				Q3 of 2022/23 to Q3 of 2023/24
	Operating Expenditure	Capital Expenditure	Total	Operating Expenditure	Capital Expenditure	Total	3rd Q as % of adjusted budget	Operating Expenditure	Capital Expenditure	Total	Total Expenditure as % of adjusted budget	Operating Expenditure	Capital Expenditure	Total	Total Expenditure as % of adjusted budget	
City of Mafosana	3 927 625	216 857	4 144 482	981 129	39 637	1 020 766	24.6%	2 323 912	90 100	2 414 013	58.2%	1 095 533	23 792	1 119 324	54.2%	(8.8%)
City of Mbombela	4 128 001	683 978	4 811 979	1 038 995	141 970	1 180 964	24.5%	3 059 849	482 738	3 542 587	73.6%	920 394	152 396	1 072 790	67.9%	10.1%
Drakenstein	3 076 952	495 742	3 572 694	545 259	76 450	621 709	17.4%	1 976 786	230 452	2 207 238	61.8%	480 046	31 903	511 949	63.6%	21.4%
Emalahleni (MP)	5 179 632	231 324	5 410 956	996 317	26 927	1 023 244	18.7%	2 633 462	104 625	2 738 107	50.6%	1 121 376	62 301	1 183 678	63.5%	(14.4%)
Emfuleni	7 645 790	489 733	8 135 523	1 830 716	57 536	1 888 252	23.2%	5 730 921	95 175	5 826 096	71.6%	1 297 569	80 242	1 377 811	64.3%	37.0%
George	3 167 496	1 728 729	4 896 225	629 477	164 605	794 083	16.2%	1 919 679	519 871	2 439 550	49.8%	559 635	113 518	673 152	49.8%	18.0%
Govan Mbeki	3 141 752	196 093	3 337 844	760 224	45 503	805 727	24.1%	2 425 360	132 474	2 557 834	76.6%	714 090	34 043	748 134	69.2%	7.7%
J B Marks	2 220 444	225 462	2 445 906	452 180	29 777	481 957	19.7%	1 618 646	116 379	1 735 025	70.9%	233 963	17 872	251 835	53.3%	91.4%
Madibeng	2 542 645	353 871	2 896 516	595 611	34 703	630 315	21.8%	1 666 899	196 854	1 863 753	64.3%	749 890	37 948	787 838	59.4%	(20.0%)
Matjhabeng	3 959 838	306 072	4 265 910	494 210	16 144	510 353	12.0%	1 844 040	106 176	1 950 216	45.7%	417 173	49 567	466 740	35.1%	9.3%
Mogale City	3 906 560	463 683	4 370 243	1 060 843	298 785	1 359 628	31.1%	2 761 993	480 513	3 242 506	74.2%	732 657	108 731	841 388	59.2%	61.6%
Msunduzi	7 564 072	802 544	8 366 616	1 499 258	147 857	1 647 115	19.7%	4 883 269	409 586	5 292 855	63.3%	1 111 664	53 097	1 164 760	47.7%	899.7%
Newcastle	2 771 049	250 902	3 021 950	599 906	32 699	632 605	19.6%	1 659 315	142 321	1 801 635	59.6%	532 045	23 967	556 012	66.0%	6.6%
Polokwane	4 583 348	866 335	5 449 683	861 906	194 415	1 056 321	19.4%	3 789 411	599 837	4 389 248	80.5%	1 030 770	127 076	1 157 846	66.4%	(8.8%)
Rustenburg	7 288 468	558 661	7 847 129	999 857	40 720	1 040 577	13.3%	3 257 052	161 894	3 418 946	43.6%	1 424 370	97 676	1 522 046	38.6%	(31.6%)
Sol Plaatje	2 782 911	271 284	3 054 195	550 853	51 500	602 353	19.7%	1 881 022	90 443	1 971 465	64.5%	718 000	17 789	735 789	63.6%	(18.1%)
Stellenbosch	2 360 377	491 726	2 852 103	610 269	85 821	696 090	24.4%	1 406 069	212 066	1 618 135	56.7%	557 379	50 764	608 143	59.6%	14.5%
Steve Tshwete	2 458 262	279 446	2 737 708	583 950	38 159	622 109	22.7%	1 705 996	132 683	1 838 679	67.2%	516 982	169 412	686 394	64.6%	(8.4%)
uMhlabuze	5 286 027	817 407	6 103 434	1 244 644	183 314	1 427 958	23.4%	3 808 347	643 973	4 452 320	72.9%	1 050 268	196 127	1 246 395	69.7%	14.6%
Total	77 991 248	9 729 849	87 721 097	16 285 606	1 706 522	17 992 128	20.5%	50 352 048	4 948 160	55 300 208	63.0%	14 263 804	1 448 221	15 712 025	59.5%	14.5%

Secondary Cities Quarterly Budget Summary for 3rd Quarter ended 31 March 2024

Description	2022/23	Budget year 2023/24									Full Year Forecast
		Original Budget	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	7 293 578	12 204 782	12 087 143	3 218 567	2 754 225	2 836 052	8 808 844	9 220 735	(411 891)	(4.47)	12 087 143
Service charges	29 248 845	45 755 836	44 730 187	9 993 643	8 991 225	9 104 348	28 089 216	33 959 457	(5 870 241)	(17.29)	44 730 187
Investment revenue	279 569	374 626	438 298	108 399	122 270	123 157	351 826	335 433	16 393	4.89	438 298
Transfer and subsidies - Operational	8 640 016	13 248 763	13 360 130	4 663 059	4 423 027	3 079 326	12 165 412	10 222 124	1 943 288	19.01	13 360 130
Other own revenue	14 166 428	7 142 760	7 522 000	1 510 229	1 631 022	2 170 614	5 311 865	5 291 300	20 565	0.39	7 522 000
Total Revenue (excluding capital transfers and contributions)	59 628 435	78 726 766	78 137 757	19 491 896	17 921 769	17 313 496	54 727 162	59 029 050	(4 301 887)	(7.29)	78 137 757
Employee costs	14 928 383	18 251 219	17 907 919	3 961 423	4 377 433	4 286 348	12 605 204	13 499 728	(894 524)	(6.63)	17 907 919
Remuneration of councillors	632 870	793 099	795 092	148 634	219 461	195 345	563 439	592 542	(29 103)	(4.91)	795 092
Depreciation and amortisation	5 664 589	6 073 053	6 060 269	1 332 403	1 659 936	854 977	3 887 316	4 325 468	(438 152)	(10.13)	6 060 269
Finance charges	2 666 926	1 211 473	1 300 794	375 310	455 262	307 577	1 138 150	886 647	251 503	28.37	1 300 794
Inventory consumed and bulk purchases	26 007 278	30 844 903	30 884 118	7 481 488	6 929 442	6 472 212	20 883 142	23 067 320	(2 184 178)	(9.47)	30 884 118
Transfers and subsidies	185 831	244 973	304 695	54 545	48 789	71 204	174 539	206 943	(32 404)	(15.66)	304 695
Other expenditure	19 701 836	19 991 645	20 738 361	2 973 505	4 008 810	4 117 942	11 100 258	15 011 385	(3 911 127)	(26.05)	20 738 361
Total Expenditure	69 787 714	77 410 365	77 991 248	16 327 308	17 739 134	16 285 606	50 352 048	57 990 032	(7 237 984)	(12.57)	77 991 248
Surplus/(Deficit)	(10 159 280)	1 316 402	146 508	3 164 588	182 635	1 027 891	4 375 114	1 439 018	2 936 097	204.03	146 508
Transfers and subsidies - capital (monetary allocations)	5 239 151	5 793 137	6 711 301	831 506	1 535 667	1 098 343	3 465 516	4 927 360	(1 461 845)	(29.67)	6 711 301
Transfers and subsidies - capital (in-kind)	129 295	7 000	51 042	(1 351)	-	23 410	22 059	16 260	5 799	35.66	51 042
Surplus/(Deficit) after capital transfers & contributions	(4 790 834)	7 116 538	6 908 851	3 994 743	1 718 302	2 149 644	7 862 689	6 382 639	1 480 050	23.19	6 908 851
Share of Surplus/Deficit attributable to Associate	35 957	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(4 754 877)	7 116 538	6 908 851	3 994 743	1 718 302	2 149 644	7 862 689	6 382 639	1 480 050	23.19	6 908 851
Capital expenditure & funds sources											
Capital expenditure	33 550 698	8 744 255	9 729 849	1 140 551	2 101 086	1 706 522	4 948 160	6 967 138	(2 018 978)	(28.98)	9 729 849
Transfers recognised - capital	6 491 527	5 610 482	6 500 440	782 489	1 438 272	1 144 858	3 365 619	4 604 702	(1 239 083)	(28.91)	6 500 440
Borrowing	2 383 009	1 183 254	997 054	143 140	261 559	173 794	578 493	817 048	(238 555)	(29.20)	997 054
Internally generated funds	24 524 953	8 603 007	2 229 855	169 805	391 974	366 577	928 357	1 535 270	(606 913)	(39.53)	2 229 855
Total sources of capital funds	33 399 488	15 396 742	9 727 349	1 095 435	2 091 805	1 685 229	4 872 469	6 957 019	(2 084 551)	(29.96)	9 727 349

Source: National Treasury Local Government Database

7. Operating revenue and expenditure per function for metros

Metros aggregated budgets and revenue per function as at 31 March 2024

R thousands	Code	Budget		Third Quarter 2023/24		Year to date: 31 March 2024		Third Quarter 2022/23		Q3 of 2022/23 to Q3 of 2023/24
		Main appropriation	Adjusted Budget	Actual Revenue	3rd Q as % of adjusted budget	Actual Revenue	Total Revenue as % of adjusted budget	Actual Revenue	Total Revenue as % of adjusted budget	
Water management										
Buffalo City	BUF	1 164 266	1 074 531	252 567	23.5%	838 187	78.0%	227 588	67.0%	11.0%
Cape Town	CPT	9 627 460	10 237 864	1 393 213	13.6%	5 624 411	54.9%	2 764 494	73.0%	(49.6%)
City of Ekurhuleni	EKU	13 700 076	13 895 703	3 551 944	25.6%	10 970 447	78.9%	2 321 766	81.5%	53.0%
eThekweni	ETH	9 683 333	9 683 333	2 719 366	28.1%	7 002 090	72.3%	2 025 690	76.4%	34.2%
City of Johannesburg	JHB	9 796 266	10 005 029	2 627 630	26.3%	8 047 110	80.4%	2 152 569	67.3%	22.1%
Mangaung	MAN	1 844 878	1 844 878	519 562	28.2%	1 436 305	77.9%	549 441	86.7%	(5.4%)
Nelson Mandela Bay	NMA	3 426 438	3 696 611	919 594	24.9%	1 995 119	54.0%	1 345 955	98.2%	(31.7%)
City of Tshwane	TSH	6 021 317	6 021 317	1 615 800	26.8%	4 615 102	76.6%	1 009 173	51.8%	60.1%
Total		55 264 034	56 459 267	13 599 676	24.1%	40 528 770	71.8%	12 396 675	74.3%	9.7%
Water management										
Buffalo City	BUF	844 338	840 727	228 223	27.1%	696 426	82.8%	312 459	94.2%	(27.0%)
Cape Town	CPT	7 691 241	8 262 566	762 698	9.2%	3 781 829	45.8%	2 259 474	69.7%	(66.2%)
City of Ekurhuleni	EKU	11 133 052	10 953 619	1 946 580	17.8%	7 076 237	64.6%	2 963 940	71.6%	(34.3%)
eThekweni	ETH	8 687 484	8 486 350	1 696 666	20.0%	5 931 367	69.9%	1 507 542	68.7%	12.5%
City of Johannesburg	JHB	11 196 091	11 723 224	2 451 491	20.9%	7 624 780	65.0%	2 253 101	61.2%	8.8%
Mangaung	MAN	2 117 304	2 121 892	814 453	38.4%	1 582 611	74.6%	506 229	71.2%	60.9%
Nelson Mandela Bay	NMA	2 743 123	2 742 759	302 113	11.0%	3 203 515	116.8%	267 883	19.0%	12.8%
City of Tshwane	TSH	5 156 712	5 156 712	878 564	17.0%	3 744 987	72.6%	947 207	44.5%	(7.2%)
Total		49 569 344	50 287 849	9 080 789	18.1%	33 641 751	66.9%	11 017 834	62.0%	(17.6%)

Source: National Treasury Local Government Database

Metros aggregated budgets and revenue per function as at 31 March 2024

R thousands	Code	Budget		Third Quarter 2023/24		Year to date: 31 March 2024		Third Quarter 2022/23		Q3 of 2022/23 to Q3 of 2023/24	
		Main appropriation	Adjusted Budget	Actual Revenue	3rd Q as % of adjusted budget	Actual Revenue	Total Revenue as % of adjusted budget	Actual Revenue	Total Revenue as % of adjusted budget		
Energy sources											
	Buffalo City	BUF	2 682 089	2 522 216	559 452	22.2%	1 844 315	73.1%	537 205	67.0%	4.1%
	Cape Town	CPT	20 127 337	20 129 687	4 724 371	23.5%	15 213 132	75.6%	3 922 441	73.1%	20.4%
	City of Ekurhuleni	EKU	23 758 259	23 806 259	4 567 106	19.2%	15 963 956	67.1%	4 268 570	72.6%	7.0%
	eThekweni	ETH	18 909 557	18 909 557	4 251 457	22.5%	13 312 863	70.4%	3 921 647	71.7%	8.4%
	City of Johannesburg	JHB	22 972 481	19 158 306	4 232 657	22.1%	13 818 505	72.1%	3 530 411	66.7%	19.9%
	Mangaung	MAN	3 646 129	3 646 129	740 200	20.3%	2 546 494	69.8%	628 442	65.5%	17.8%
	Nelson Mandela Bay	NMA	5 305 957	5 300 049	792 764	15.0%	4 006 299	75.6%	627 530	76.1%	26.3%
	City of Tshwane	TSH	16 954 289	16 954 289	4 031 078	23.8%	14 085 674	83.1%	2 156 640	46.7%	86.9%
Total			114 356 099	110 426 492	23 899 084	21.6%	80 791 238	73.2%	19 592 887	67.1%	22.0%
R thousands	Code	Budget		Third Quarter 2023/24		Year to date: 31 March 2024		Third Quarter 2022/23		Q3 of 2022/23 to Q3 of 2023/24	
		Main appropriation	Adjusted Budget	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
Energy sources											
	Buffalo City	BUF	3 503 924	3 525 526	724 911	20.6%	2 510 327	71.2%	711 211	77.1%	1.9%
	Cape Town	CPT	17 045 289	17 088 156	3 550 827	20.8%	11 400 086	66.7%	2 889 820	64.4%	22.9%
	City of Ekurhuleni	EKU	21 446 425	21 254 058	2 977 997	14.0%	13 176 915	62.0%	3 517 227	69.6%	(15.3%)
	eThekweni	ETH	18 799 967	18 858 391	3 872 284	20.5%	13 639 006	72.3%	3 492 368	72.4%	10.9%
	City of Johannesburg	JHB	20 788 870	17 433 525	3 984 697	22.9%	14 744 603	84.6%	3 389 960	76.5%	17.5%
	Mangaung	MAN	3 395 493	3 436 877	896 643	26.1%	2 902 819	84.5%	703 013	78.2%	27.5%
	Nelson Mandela Bay	NMA	6 686 111	6 639 970	1 429 082	21.5%	4 703 623	70.8%	1 718 778	63.1%	(16.9%)
	City of Tshwane	TSH	17 459 646	17 459 646	3 366 630	19.3%	17 010 431	97.4%	1 889 623	52.1%	78.2%
Total			109 125 725	105 686 149	20 803 073	19.7%	80 087 810	75.8%	18 311 999	67.9%	13.6%

Source: National Treasury Local Government Database

Metros aggregated budgets and revenue per function as at 31 March 2024

R thousands	Code	Budget		Third Quarter 2023/24		Year to date: 31 March 2024		Third Quarter 2022/23		Q3 of 2022/23 to Q3 of 2023/24	
		Main appropriation	Adjusted Budget	Actual Revenue	3rd Q as % of adjusted budget	Actual Revenue	Total Revenue as % of adjusted budget	Actual Revenue	Total Revenue as % of adjusted budget		
Waste water management											
	Buffalo City	BUF	628 112	708 316	164 326	23.2%	539 831	76.2%	159 610	82.1%	3.0%
	Cape Town	CPT	3 205 883	3 230 774	895 469	27.7%	2 674 730	82.8%	810 231	82.5%	10.5%
	City of Ekurhuleni	EKU	1 401 630	1 475 367	398 352	27.0%	1 140 687	77.3%	1 201 143	82.4%	(66.8%)
	eThekweni	ETH	2 459 087	2 455 692	730 487	29.7%	1 800 860	73.3%	635 197	68.4%	15.0%
	City of Johannesburg	JHB	6 893 057	6 893 096	1 704 117	24.7%	5 214 675	75.7%	1 475 707	77.4%	15.5%
	Mangaung	MAN	695 725	695 725	238 853	34.3%	599 397	86.2%	224 205	82.7%	6.5%
	Nelson Mandela Bay	NMA	1 058 186	1 197 503	262 334	21.9%	707 806	59.1%	310 068	82.0%	(15.4%)
	City of Tshwane	TSH	1 792 453	1 792 453	454 671	25.4%	2 821 316	157.4%	281 510	53.6%	61.5%
Total			18 134 133	18 448 926	4 848 609	26.3%	15 499 303	84.0%	5 097 671	76.7%	(4.9%)
R thousands	Code	Budget		Third Quarter 2023/24		Year to date: 31 March 2024		Third Quarter 2022/23		Q3 of 2022/23 to Q3 of 2023/24	
		Main appropriation	Adjusted Budget	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
Waste water management											
	Buffalo City	BUF	363 043	387 134	116 923	30.2%	358 886	92.7%	138 655	100.2%	(15.7%)
	Cape Town	CPT	3 357 457	3 539 372	784 510	22.2%	2 325 712	65.7%	736 967	64.9%	6.5%
	City of Ekurhuleni	EKU	1 463 919	1 543 340	314 061	20.3%	854 496	55.4%	270 552	54.9%	16.1%
	eThekweni	ETH	2 276 928	2 453 929	547 906	22.3%	1 525 086	62.1%	463 772	66.0%	18.1%
	City of Johannesburg	JHB	2 202 760	2 310 230	209 325	9.1%	661 787	28.6%	189 947	86.3%	10.2%
	Mangaung	MAN	349 025	339 995	172 284	50.7%	322 032	94.7%	89 394	90.1%	92.7%
	Nelson Mandela Bay	NMA	980 068	855 011	177 839	20.8%	618 083	72.3%	89 279	34.8%	99.2%
	City of Tshwane	TSH	684 410	684 410	104 852	15.3%	406 014	59.3%	81 645	38.0%	28.4%
Total			11 677 611	12 113 421	2 427 700	20.0%	7 072 096	58.4%	2 060 213	62.6%	17.8%

Source: National Treasury Local Government Database

Metros aggregated budgets and revenue per function as at 31 March 2024

R thousands	Code	Budget		Third Quarter 2023/24		Year to date: 31 March 2024		Third Quarter 2022/23		Q3 of 2022/23 to Q3 of 2023/24
		Main appropriation	Adjusted Budget	Actual Revenue	3rd Q as % of adjusted budget	Actual Revenue	Total Revenue as % of adjusted budget	Actual Revenue	Total Revenue as % of adjusted budget	
Waste management										
Buffalo City	BUF	605 919	715 164	166 571	23.3%	565 396	79.1%	149 700	79.6%	11.3%
Cape Town	CPT	2 041 107	2 065 278	507 830	24.6%	1 619 669	78.4%	502 836	78.1%	1.0%
City of Ekurhuleni	EKU	2 728 310	2 728 310	624 163	22.9%	2 087 386	76.5%	649 295	83.9%	(3.9%)
eThekweni	ETH	1 529 274	1 529 274	426 194	27.9%	1 142 698	74.7%	397 921	80.9%	7.1%
City of Johannesburg	JHB	2 600 935	2 962 705	1 064 684	35.9%	3 193 977	107.8%	875 560	113.2%	21.6%
Mangaung	MAN	487 230	487 230	210 655	43.2%	433 835	89.0%	210 235	91.1%	0.2%
Nelson Mandela Bay	NMA	441 249	522 484	109 387	20.9%	297 156	56.9%	154 791	84.0%	(29.3%)
City of Tshwane	TSH	1 825 767	1 825 767	473 563	25.9%	1 812 853	99.3%	288 960	47.1%	63.9%
Total		12 259 791	12 836 213	3 583 046	27.9%	11 152 971	86.9%	3 229 299	83.1%	11.0%
R thousands	Code	Budget		Third Quarter 2023/24		Year to date: 31 March 2024		Third Quarter 2022/23		Q3 of 2022/23 to Q3 of 2023/24
		Main appropriation	Adjusted Budget	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Waste management										
Buffalo City	BUF	487 212	546 303	145 976	26.7%	399 050	73.0%	162 221	82.1%	(10.0%)
Cape Town	CPT	2 771 569	2 783 150	686 050	24.7%	1 901 107	68.3%	659 044	69.6%	4.1%
City of Ekurhuleni	EKU	2 034 003	2 044 272	470 580	23.0%	1 405 465	68.8%	433 559	61.8%	8.5%
eThekweni	ETH	1 714 970	1 700 795	310 895	18.3%	967 780	56.9%	334 626	66.7%	(7.1%)
City of Johannesburg	JHB	3 444 394	3 708 368	952 644	25.7%	2 803 038	75.6%	768 453	75.7%	24.0%
Mangaung	MAN	306 611	360 403	135 998	37.7%	325 537	90.3%	79 785	83.4%	70.5%
Nelson Mandela Bay	NMA	590 534	575 023	103 256	18.0%	422 849	73.5%	132 775	61.1%	(22.2%)
City of Tshwane	TSH	1 563 529	1 563 529	481 145	30.8%	1 907 688	122.0%	212 763	29.2%	126.1%
Total		12 912 821	13 281 843	3 286 544	24.7%	10 132 513	76.3%	2 783 225	64.3%	18.1%

Source: National Treasury Local Government Database

8. Operating revenue and expenditure per function for secondary cities

Secondary cities aggregated budgets and revenue per function as at 3rd Quarter Ended 31 March 2024

R thousands	Code	Budget		First Quarter 2023/24		Second Quarter 2023/24		Third Quarter 2023/24		Year to date: 31 March 2024		Third Quarter 2022/23		Q3 of 2022/23 to Q3 of 2023/24	
		Main appropriation	Adjusted Budget	Actual Revenue	1st Q as % of Main appropriation	Actual Revenue	2nd Q as % of Main appropriation	Actual Revenue	3rd Q as % of adjusted budget	Actual Revenue	Total Revenue as % of adjusted budget	Actual Revenue	Total Revenue as % of adjusted budget		
Water management															
	City of Matielosa	NW403	1 029 742	889 296	236 604	23.0%	253 188	24.6%	236 408	26.6%	726 200	81.7%	244 529	76.0%	(3.3%)
	City of Mbombela	MP326	449 733	444 694	147 045	32.7%	30 907	6.9%	229 210	51.5%	407 162	91.6%	34 065	90.5%	572.9%
	Draakenstein	WC023	238 665	243 176	54 354	22.8%	56 276	23.6%	93 492	38.4%	204 123	83.9%	65 751	75.7%	42.2%
	Emalahleni (MP)	MP312	628 503	585 239	106 851	17.0%	104 618	16.6%	103 554	17.7%	315 023	53.8%	88 759	52.2%	16.7%
	Emfuleni	GT421	1 377 340	1 377 340	228 580	16.6%	275 161	20.0%	247 313	18.0%	751 054	54.5%	223 421	77.5%	10.7%
	George	WC044	534 502	556 077	71 826	13.4%	62 903	11.7%	92 370	16.6%	226 699	40.8%	81 537	42.2%	13.3%
	Govan Mbeki	MP307	773 326	773 326	122 073	15.8%	125 151	16.2%	113 037	14.6%	360 261	46.6%	151 198	60.8%	(25.2%)
	J B Marks	NW405	142 940	140 840	39 266	27.5%	49 639	34.7%	18 064	12.8%	106 969	75.9%	20 106	57.9%	(10.2%)
	Madibeng	NW372	193 706	193 706	(6 764)	(3.5%)	46 269	23.9%	53 848	27.8%	93 353	48.2%	42 982	61.1%	25.3%
	Matjhabeng	FS184	784 981	684 981	176 879	22.5%	187 100	23.8%	194 366	28.4%	558 345	81.5%	170 091	83.0%	14.3%
	Mogale City	GT481	525 683	539 213	131 994	25.1%	145 274	27.6%	106 172	19.7%	383 440	71.1%	125 875	72.6%	(15.7%)
	Msunduzi	KZN225	1 264 765	1 034 122	369 256	29.2%	313 022	24.7%	332 368	32.1%	1 014 647	98.1%	307 549	36.0%	8.1%
	Newcastle	KZN252	317 295	317 379	97 064	30.6%	88 091	27.8%	78 197	24.6%	263 351	83.0%	111 574	64.3%	(29.9%)
	Polokwane	LM354	373 505	373 505	70 605	18.9%	62 621	16.8%	49 966	13.4%	183 193	49.0%	55 310	57.7%	(9.7%)
	Rustenburg	NW373	1 138 619	1 138 619	93 741	8.2%	594 378	52.2%	135 279	11.9%	823 398	72.3%	136 677	73.8%	(1.0%)
	Sol Plaatje	NC091	364 714	373 694	91 894	25.1%	89 543	24.6%	97 731	26.2%	278 869	74.6%	89 859	76.1%	8.8%
	Stellenbosch	WC024	196 564	202 740	38 753	19.7%	47 198	24.0%	70 107	34.6%	156 057	77.0%	56 649	79.9%	23.8%
	Steve Tshwete	MP313	186 025	176 108	37 516	20.2%	43 968	23.6%	40 229	22.8%	121 713	69.1%	35 272	69.6%	14.1%
	uMhlatuze	KZN282	1 156 969	1 151 499	331 561	28.7%	286 868	24.8%	275 561	23.9%	893 990	77.6%	278 600	77.1%	(1.1%)
	Total		11 677 578	11 195 555	2 438 788	20.9%	2 861 776	24.5%	2 567 274	22.9%	7 867 838	70.3%	2 319 804	67.5%	10.7%
R thousands	Code	Budget		First Quarter 2023/24		Second Quarter 2023/24		Third Quarter 2023/24		Year to date: 31 March 2024		Third Quarter 2022/23		Q3 of 2022/23 to Q3 of 2023/24	
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
Water management															
	City of Matielosa	NW403	672 385	588 918	50 680	7.5%	91 152	13.6%	193 995	32.9%	335 827	57.0%	245 313	67.9%	(20.9%)
	City of Mbombela	MP326	277 537	382 345	67 071	24.2%	134 166	48.3%	130 821	34.2%	332 059	86.8%	95 153	83.4%	37.5%
	Draakenstein	WC023	144 825	173 654	12 817	8.9%	43 852	30.3%	18 587	10.7%	75 256	43.3%	17 524	53.8%	6.1%
	Emalahleni (MP)	MP312	597 725	588 038	79 827	13.4%	82 982	13.9%	128 586	21.9%	291 395	49.6%	120 831	57.3%	6.4%
	Emfuleni	GT421	1 781 699	1 592 181	504 202	28.3%	530 501	29.8%	284 532	17.9%	1 319 235	82.9%	347 201	63.8%	(18.0%)
	George	WC044	425 699	469 911	88 914	20.9%	55 004	12.9%	50 319	10.7%	194 237	41.3%	42 202	30.1%	19.2%
	Govan Mbeki	MP307	516 161	515 761	113 365	22.0%	109 484	21.2%	115 055	22.3%	337 904	65.5%	107 246	65.2%	7.3%
	J B Marks	NW405	126 221	121 417	12 531	9.9%	15 668	12.4%	12 532	10.3%	40 731	33.5%	(7 236)	42.1%	(73.2%)
	Madibeng	NW372	317 527	308 924	44 965	14.2%	59 333	18.7%	72 487	23.5%	176 784	57.2%	34 624	66.6%	109.4%
	Matjhabeng	FS184	1 363 865	1 354 653	207 212	15.2%	147 778	10.8%	131 040	9.7%	486 030	35.9%	47 690	13.3%	174.8%
	Mogale City	GT481	687 088	678 087	172 571	25.1%	166 081	24.2%	184 819	27.3%	523 471	77.2%	154 532	71.4%	19.6%
	Msunduzi	KZN225	1 338 424	982 244	217 274	16.2%	235 201	17.6%	232 081	23.6%	684 556	69.7%	(457 813)	(9.4%)	(150.7%)
	Newcastle	KZN252	657 652	478 671	85 027	12.9%	78 122	11.9%	112 734	23.6%	275 883	57.6%	82 241	58.2%	37.1%
	Polokwane	LM354	612 879	596 975	203 675	33.2%	216 993	35.4%	220 794	20.2%	541 462	90.7%	142 244	72.8%	(15.1%)
	Rustenburg	NW373	1 117 338	1 140 575	81 146	7.3%	295 937	26.5%	151 146	13.3%	528 229	46.3%	179 599	48.4%	(15.8%)
	Sol Plaatje	NC091	341 800	373 716	48 267	14.1%	127 821	37.4%	71 114	19.0%	247 202	66.1%	88 674	71.3%	(19.8%)
	Stellenbosch	WC024	146 032	165 535	16 953	11.6%	31 586	21.6%	44 678	27.0%	93 217	56.3%	51 633	67.1%	(13.5%)
	Steve Tshwete	MP313	164 745	161 688	34 767	21.1%	33 204	20.2%	47 217	29.2%	115 188	71.2%	43 407	68.7%	8.8%
	uMhlatuze	KZN282	1 049 455	1 082 525	326 782	31.1%	294 434	28.1%	261 947	24.2%	883 164	81.6%	257 474	77.9%	1.7%
	Total		12 339 059	11 755 818	2 368 045	19.2%	2 749 300	22.3%	2 364 482	20.1%	7 481 827	63.6%	1 592 539	51.4%	48.5%

Source: National Treasury Local Government Database

Secondary cities aggregated budgets and revenue per function as at 3rd Quarter Ended 31 March 2024

R thousands	Code	Budget		First Quarter 2023/24		Second Quarter 2023/24		Third Quarter 2023/24		Year to date: 31 March 2024		Third Quarter 2022/23		Q3 of 2022/23 to Q3 of 2023/24	
		Main appropriation	Adjusted Budget	Actual Revenue	1st Q as % of Main appropriation	Actual Revenue	2nd Q as % of Main appropriation	Actual Revenue	3rd Q as % of adjusted budget	Actual Revenue	Total Revenue as % of adjusted budget	Actual Revenue	Total Revenue as % of adjusted budget		
Energy sources															
	City of Matlosana	NW403	1 162 351	1 124 041	272 867	23.5%	260 493	22.4%	253 455	22.5%	786 815	70.0%	205 383	61.8%	23.4%
	City of Mbombela	MP326	1 747 265	1 760 575	407 906	23.3%	474 070	27.1%	436 222	24.8%	1 318 197	74.9%	470 236	67.2%	(7.2%)
	Draakenstein	WC023	1 581 002	1 561 752	417 971	26.4%	363 650	23.0%	423 724	27.1%	1 205 345	77.2%	383 367	83.0%	10.5%
	Emalahleni (MP)	MP312	2 167 757	2 027 990	419 152	19.3%	353 128	16.3%	348 922	17.2%	1 121 202	55.3%	255 058	66.8%	36.8%
	Emfuleni	GT421	4 035 866	4 035 866	1 066 303	26.4%	738 628	18.3%	761 800	18.9%	2 566 732	63.6%	621 533	74.7%	22.8%
	George	WC044	970 060	958 776	249 062	25.7%	197 123	20.3%	236 846	24.7%	683 032	71.2%	223 505	66.0%	6.0%
	Govan Mbeki	MP307	935 268	935 949	168 508	18.0%	203 534	21.8%	193 023	20.6%	565 065	60.4%	170 068	61.7%	13.5%
	J B Marks	NW405	1 097 085	1 113 776	247 938	22.6%	183 407	16.7%	195 789	17.6%	627 135	56.3%	124 655	49.1%	57.1%
	Madibeng	NW372	669 768	689 568	173 843	26.0%	171 789	25.6%	166 665	24.2%	512 297	74.3%	115 825	69.4%	43.9%
	Matjhabeng	FS184	1 116 590	1 116 590	229 090	20.5%	189 615	17.0%	197 578	17.7%	616 284	55.2%	157 857	55.8%	25.2%
	Mogale City	GT481	1 589 095	1 541 834	381 493	23.9%	369 415	23.1%	241 829	15.7%	992 737	64.4%	310 811	70.6%	(22.2%)
	Musunduzi	KZN225	3 929 630	3 710 294	923 418	23.5%	481 870	12.3%	578 170	15.6%	1 983 458	53.5%	670 788	58.2%	(13.8%)
	Newcastle	KZN252	972 944	954 829	266 475	27.4%	227 699	23.4%	212 838	22.3%	707 012	74.0%	203 928	73.7%	4.4%
	Polokwane	LM354	1 871 880	1 872 701	352 780	18.8%	315 774	16.9%	343 429	18.3%	1 011 983	54.0%	250 174	55.0%	37.3%
	Rustenburg	NW373	4 316 567	4 087 630	373 159	8.6%	665 761	15.4%	365 154	8.9%	1 404 074	34.3%	849 518	66.7%	(57.0%)
	Sol Plaatje	NC091	1 052 252	1 056 582	260 831	24.8%	229 796	21.8%	256 491	24.3%	747 119	70.7%	193 904	62.8%	32.3%
	Stellenbosch	WC024	956 424	993 715	264 127	27.6%	224 099	23.4%	207 756	20.9%	695 962	70.0%	174 545	70.6%	19.0%
	Steve Tshwete	MP313	943 029	902 041	217 202	23.0%	200 176	21.2%	193 782	21.5%	611 160	67.8%	156 660	67.0%	23.7%
	uMhlabuze	KZN282	2 204 430	2 345 528	622 138	28.2%	439 653	19.9%	535 053	22.8%	1 596 854	68.1%	391 628	71.4%	36.6%
	Total		33 329 262	32 790 036	7 314 265	21.8%	6 289 640	18.9%	6 148 539	18.8%	19 752 453	60.2%	5 929 344	65.2%	3.7%
R thousands	Code	Budget		First Quarter 2023/24		Second Quarter 2023/24		Third Quarter 2023/24		Year to date: 31 March 2024		Third Quarter 2022/23		Q3 of 2022/23 to Q3 of 2023/24	
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
Energy sources															
	City of Matlosana	NW403	1 683 890	1 532 505	208 212	12.4%	253 925	15.1%	341 965	22.3%	804 102	52.5%	409 984	42.1%	(16.6%)
	City of Mbombela	MP326	1 497 720	1 451 127	422 225	28.2%	374 867	25.0%	327 714	22.6%	1 124 806	77.5%	296 495	75.8%	10.5%
	Draakenstein	WC023	1 353 378	1 330 206	362 399	26.8%	321 498	23.8%	271 764	20.4%	955 661	71.8%	203 320	69.9%	33.7%
	Emalahleni (MP)	MP312	2 445 635	2 579 787	452 492	18.5%	463 964	19.0%	519 942	20.2%	1 436 398	55.7%	646 383	70.3%	(19.6%)
	Emfuleni	GT421	3 080 132	3 379 321	857 035	27.7%	708 703	22.9%	911 163	27.0%	2 476 901	73.3%	465 466	67.8%	95.8%
	George	WC044	892 621	867 509	201 852	22.6%	194 175	21.8%	183 623	21.2%	579 649	66.8%	152 676	62.7%	20.3%
	Govan Mbeki	MP307	1 107 227	1 199 602	423 015	38.2%	292 469	26.4%	325 251	27.1%	1 040 735	86.8%	297 875	83.7%	9.2%
	J B Marks	NW405	979 748	963 590	137 774	14.1%	262 400	26.8%	175 688	18.2%	575 862	59.8%	93 073	58.1%	88.8%
	Madibeng	NW372	738 594	728 620	69 574	9.4%	309 031	41.8%	282 412	38.8%	661 017	90.7%	216 954	85.8%	30.2%
	Matjhabeng	FS184	903 828	900 838	334 422	37.0%	128 514	14.2%	99 269	11.0%	562 206	62.4%	84 000	29.3%	18.2%
	Mogale City	GT481	1 513 335	1 393 063	391 008	25.8%	244 975	16.2%	277 487	19.9%	913 470	65.6%	217 312	63.3%	27.7%
	Musunduzi	KZN225	3 277 057	3 253 645	1 084 661	33.1%	592 894	18.1%	608 343	18.7%	2 285 898	70.3%	385 608	63.7%	57.8%
	Newcastle	KZN252	789 456	828 031	177 309	22.5%	174 724	22.1%	158 992	19.2%	511 025	61.7%	137 553	67.5%	15.6%
	Polokwane	LM354	1 544 811	1 459 784	388 014	25.1%	299 803	19.4%	253 692	17.4%	941 508	64.5%	230 511	68.1%	10.1%
	Rustenburg	NW373	3 637 615	3 473 077	251 658	6.9%	714 368	19.6%	438 643	12.6%	1 404 669	40.4%	801 410	76.0%	(45.3%)
	Sol Plaatje	NC091	1 031 152	1 026 815	221 905	21.5%	301 099	29.2%	160 258	15.6%	683 261	66.5%	286 390	61.7%	(44.0%)
	Stellenbosch	WC024	768 674	755 112	226 718	29.5%	159 332	20.7%	165 272	21.9%	551 322	73.0%	149 009	65.8%	10.9%
	Steve Tshwete	MP313	897 347	962 995	253 419	28.2%	210 343	23.4%	233 888	24.3%	697 650	72.4%	177 394	65.0%	31.8%
	uMhlabuze	KZN282	1 846 846	2 053 020	487 651	26.4%	412 587	22.3%	493 810	24.1%	1 304 048	67.9%	382 903	74.8%	36.1%
	Total		29 999 068	30 138 643	6 951 343	23.2%	6 419 669	21.4%	6 229 178	20.7%	19 600 190	65.0%	5 614 315	66.7%	11.0%

Source: National Treasury Local Government Database

Secondary cities aggregated budgets and revenue per function as at 3rd Quarter Ended 31 March 2024

R thousands	Code	Budget		First Quarter 2023/24		Second Quarter 2023/24		Third Quarter 2023/24		Year to date: 31 March 2024		Third Quarter 2022/23		Q3 of 2022/23 to Q3 of 2023/24	
		Main appropriation	Adjusted Budget	Actual Revenue	1st Q as % of Main appropriation	Actual Revenue	2nd Q as % of Main appropriation	Actual Revenue	3rd Q as % of adjusted budget	Actual Revenue	Total Revenue as % of adjusted budget	Actual Revenue	Total Revenue as % of adjusted budget		
Waste water management															
	City of Matfossana	NW403	165 748	144 702	37 644	22.7%	37 191	22.4%	37 237	25.7%	112 071	77.4%	35 798	69.7%	4.0%
	City of Mbombela	MP326	234 135	233 684	5 548	2.4%	223 576	95.5%	(667)	(0.2%)	228 557	97.8%	140 051	95.3%	(100.4%)
	Draakenstein	WC023	195 445	198 904	52 486	26.9%	40 719	20.8%	61 061	30.7%	154 265	77.6%	37 346	73.1%	63.5%
	Emalahleni (MP)	MP312	232 691	228 078	49 235	21.2%	45 964	19.6%	48 957	21.5%	143 756	63.0%	43 786	68.8%	11.8%
	Emfuleni	GT421	603 768	603 768	86 300	14.3%	93 739	15.5%	91 288	15.1%	271 328	44.9%	86 228	75.1%	5.9%
	George	WC044	237 885	241 645	74 156	31.2%	41 587	17.5%	67 217	27.8%	182 960	75.7%	59 811	85.1%	12.4%
	Govan Mbeki	MP307	199 932	199 932	36 383	18.2%	39 962	20.0%	32 493	16.3%	108 839	54.4%	35 996	58.4%	(9.7%)
	J B Marks	NW405	78 717	100 949	34 900	44.3%	22 435	28.5%	20 265	20.1%	77 599	76.9%	13 142	83.7%	54.2%
	Madibeng	NW372	61 289	61 489	(530)	(0.9%)	12 999	21.2%	17 025	27.7%	29 494	48.0%	15 248	67.6%	11.7%
	Matjhabeng	FS184	244 792	244 792	82 376	33.7%	82 415	33.7%	83 202	34.0%	247 993	101.3%	67 289	88.0%	23.6%
	Mogale City	GT481	363 011	400 046	119 692	33.0%	105 901	29.2%	103 047	25.8%	328 640	82.2%	93 916	84.7%	9.7%
	Msunduzi	KZN225	243 168	226 407	72 048	29.6%	60 271	24.8%	75 959	33.5%	208 277	92.0%	67 742	81.5%	12.1%
	Newcastle	KZN252	263 058	283 768	87 877	33.4%	76 958	29.3%	65 829	23.2%	230 665	81.3%	107 236	88.7%	(38.6%)
	Polokwane	LM354	156 249	156 249	44 589	28.5%	39 830	25.5%	34 027	21.8%	118 446	75.8%	39 924	81.6%	(14.8%)
	Rustenburg	NW373	548 357	548 357	33 734	6.2%	153 095	27.9%	53 129	9.7%	239 959	43.8%	48 339	41.5%	9.9%
	Sol Plaatje	NC091	101 358	116 048	30 342	29.9%	30 839	30.4%	31 319	27.0%	92 500	79.7%	28 140	79.4%	11.3%
	Stellenbosch	WC024	160 222	148 163	54 387	33.9%	42 117	26.3%	40 090	27.1%	136 594	92.2%	38 743	80.3%	3.5%
	Steve Tshwete	MP313	127 771	135 820	41 215	32.3%	37 692	29.5%	35 299	26.0%	114 206	84.1%	32 304	88.7%	9.3%
	uMhlabuze	KZN282	232 580	234 660	76 824	33.0%	68 550	29.5%	59 885	25.5%	205 259	87.5%	78 709	91.3%	(23.9%)
	Total		4 450 178	4 507 461	1 019 205	22.8%	1 255 440	28.2%	956 763	21.2%	3 231 410	71.7%	1 069 750	76.0%	(10.6%)
R thousands	Code	Budget		First Quarter 2023/24		Second Quarter 2023/24		Third Quarter 2023/24		Year to date: 31 March 2024		Third Quarter 2022/23		Q3 of 2022/23 to Q3 of 2023/24	
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
Waste water management															
	City of Matfossana	NW403	233 801	215 342	37 624	16.1%	39 368	16.8%	56 506	26.2%	133 498	62.0%	63 643	69.3%	(11.2%)
	City of Mbombela	MP326	146 714	149 614	10 133	6.9%	47 915	32.7%	31 592	21.1%	89 640	59.9%	30 024	61.2%	5.2%
	Draakenstein	WC023	146 042	146 292	13 704	9.4%	51 270	35.1%	15 692	10.7%	80 665	55.1%	17 027	59.1%	(7.8%)
	Emalahleni (MP)	MP312	189 913	228 825	31 633	16.7%	28 959	15.0%	43 884	19.2%	104 085	45.5%	55 916	70.0%	(21.5%)
	Emfuleni	GT421	298 003	268 059	59 457	20.0%	71 878	24.1%	88 867	25.7%	200 203	74.7%	(1 564)	45.6%	(4504.2%)
	George	WC044	257 703	267 996	47 056	18.3%	81 172	31.5%	55 147	20.6%	183 375	68.4%	61 243	67.1%	(10.0%)
	Govan Mbeki	MP307	145 371	149 371	27 611	19.0%	31 272	21.5%	29 788	19.9%	88 671	59.4%	31 974	63.0%	(6.8%)
	J B Marks	NW405	95 888	102 516	8 420	8.8%	12 753	13.3%	5 912	5.8%	27 086	26.4%	4 401	33.3%	34.3%
	Madibeng	NW372	66 280	66 756	13 880	20.9%	20 161	30.4%	17 160	25.7%	51 201	76.7%	20 745	81.3%	(17.3%)
	Matjhabeng	FS184	256 639	253 160	22 162	8.6%	19 243	7.5%	18 714	7.4%	60 119	23.7%	21 839	31.5%	(14.3%)
	Mogale City	GT481	147 142	256 749	14 931	10.1%	18 303	12.4%	102 999	40.1%	136 233	53.1%	36 407	52.0%	182.9%
	Msunduzi	KZN225	390 949	331 574	81 123	20.8%	93 679	24.0%	82 147	24.8%	256 949	77.5%	(13 362)	21.3%	(714.8%)
	Newcastle	KZN252	75 362	154 593	13 587	18.0%	7 620	10.1%	31 176	20.2%	52 383	33.9%	7 552	34.5%	312.8%
	Polokwane	LM354	75 475	64 119	28 383	37.6%	28 785	38.1%	4 921	7.7%	62 088	96.8%	(5 626)	36.5%	(187.5%)
	Rustenburg	NW373	528 182	528 730	1 697	0.3%	43 743	8.3%	23 366	4.4%	68 807	13.0%	38 157	18.5%	(38.8%)
	Sol Plaatje	NC091	102 527	117 278	25 165	24.5%	28 521	27.8%	26 126	22.3%	79 812	68.1%	19 925	65.1%	31.1%
	Stellenbosch	WC024	176 993	218 235	20 676	11.7%	47 766	27.0%	52 996	24.0%	120 838	55.4%	58 633	66.2%	(10.6%)
	Steve Tshwete	MP313	119 352	115 478	28 449	23.8%	23 866	20.0%	35 200	30.5%	87 515	75.8%	29 920	69.1%	19.2%
	uMhlabuze	KZN282	234 214	230 516	52 822	22.8%	55 205	23.6%	66 638	28.9%	174 665	75.8%	57 543	66.8%	15.8%
	Total		3 686 550	3 865 203	538 513	14.6%	751 091	20.4%	768 231	19.8%	2 057 835	53.2%	533 998	49.1%	43.9%

Source: National Treasury Local Government Database

Secondary cities aggregated budgets and revenue per function as at 3rd Quarter Ended 31 March 2024

R thousands	Code	Budget		First Quarter 2023/24		Second Quarter 2023/24		Third Quarter 2023/24		Year to date: 31 March 2024		Third Quarter 2022/23		Q3 of 2022/23 to Q3 of 2023/24
		Main appropriation	Adjusted Budget	Actual Revenue	1st Q as % of Main appropriation	Actual Revenue	2nd Q as % of Main appropriation	Actual Revenue	3rd Q as % of adjusted budget	Actual Revenue	Total Revenue as % of adjusted budget	Actual Revenue	Total Revenue as % of adjusted budget	
Waste management														
	NH403	384 780	349 474	85 027	22.1%	84 752	22.0%	82 406	23.6%	252 185	72.2%	80 236	69.5%	2.7%
	MP236	334 260	334 260	214 255	64.1%	39 434	11.8%	46 203	13.8%	299 892	89.7%	37 529	82.9%	23.1%
	WC023	223 026	230 576	68 944	30.9%	44 713	20.0%	78 627	34.1%	192 284	83.4%	41 084	70.8%	91.4%
	MP312	279 126	254 223	48 927	17.5%	42 145	15.1%	49 765	19.6%	140 837	55.4%	43 307	52.0%	14.9%
	GT421	433 444	433 444	49 077	11.3%	52 404	12.1%	49 135	11.3%	150 616	34.7%	40 762	63.6%	20.5%
	WC044	210 990	212 660	65 970	31.3%	41 311	19.6%	56 497	26.6%	163 778	77.0%	52 565	86.0%	6.7%
	MP307	194 779	194 779	4 350	2.2%	34 427	17.7%	37 430	19.2%	76 206	39.1%	35 533	35.7%	5.3%
	NW405	66 282	74 282	26 325	39.7%	11 965	18.1%	13 038	17.6%	51 329	69.1%	7 739	77.8%	68.5%
	NW372	72 953	73 953	17 908	24.5%	17 999	24.7%	18 508	25.0%	54 415	73.6%	15 947	65.7%	16.1%
	FS184	170 166	170 166	51 357	30.2%	51 164	30.1%	51 835	30.5%	154 356	90.7%	41 379	77.8%	25.3%
	GT481	293 412	309 350	103 896	35.4%	89 721	30.6%	36 985	12.0%	230 603	74.5%	73 632	90.6%	(49.9%)
	KZN252	158 772	150 875	47 328	29.8%	40 189	26.3%	43 611	28.9%	131 127	86.9%	35 966	57.3%	21.3%
	KZN252	157 009	156 649	47 031	30.0%	42 861	27.3%	38 857	24.8%	128 749	82.2%	52 224	83.2%	(25.6%)
	LM354	150 572	150 572	37 703	25.0%	36 893	24.5%	31 150	20.7%	105 747	70.2%	34 180	75.2%	(8.9%)
	NW373	339 647	348 647	30 487	9.0%	172 069	50.7%	45 691	13.1%	248 247	71.2%	43 368	74.0%	5.4%
	NC091	76 413	83 403	22 909	30.0%	24 247	31.7%	24 537	29.4%	71 693	86.0%	21 198	78.0%	15.8%
	WC024	151 336	134 130	48 972	32.4%	34 516	22.8%	33 047	24.6%	116 535	86.9%	31 541	80.9%	4.8%
	MP313	158 419	161 051	48 150	30.4%	45 064	28.4%	41 432	25.7%	134 646	83.6%	38 121	81.7%	8.7%
	KZN282	217 639	217 416	71 220	32.7%	63 019	29.0%	54 727	25.2%	188 965	86.9%	53 132	85.5%	3.0%
	Total	4 073 026	4 039 911	1 089 835	26.8%	968 892	23.8%	833 482	20.6%	2 892 298	71.6%	780 031	73.0%	6.9%
R thousands	Code	Budget		First Quarter 2023/24		Second Quarter 2023/24		Third Quarter 2023/24		Year to date: 31 March 2024		Third Quarter 2022/23		Q3 of 2022/23 to Q3 of 2023/24
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Waste management														
	NH403	201 823	184 807	30 419	15.1%	39 170	19.4%	61 745	33.4%	131 334	71.1%	66 892	61.5%	(7.7%)
	MP236	309 145	346 474	49 411	16.0%	90 864	29.4%	75 683	21.8%	215 958	62.3%	76 812	65.1%	(1.5%)
	WC023	100 695	130 737	19 049	18.9%	29 075	28.9%	23 323	17.8%	71 447	54.6%	23 069	64.4%	1.1%
	MP312	203 174	196 416	37 219	18.3%	27 660	13.6%	42 432	21.6%	107 311	54.6%	41 713	65.2%	1.7%
	GT421	223 104	234 194	49 240	22.1%	45 514	20.4%	45 224	19.3%	139 978	59.8%	(7 764)	43.6%	(682.5%)
	WC044	119 506	129 867	26 074	21.8%	33 059	27.7%	36 688	28.2%	95 791	73.8%	25 424	62.6%	44.2%
	MP307	119 651	119 686	20 009	16.7%	21 713	18.1%	21 383	17.9%	63 105	52.7%	21 021	58.3%	1.7%
	J B Marks	80 873	79 688	10 421	12.9%	15 707	19.4%	16 577	20.8%	42 705	53.6%	7 666	66.9%	116.2%
	Madiberg	84 707	85 438	19 237	22.7%	19 752	23.3%	21 291	24.9%	60 280	70.6%	19 261	75.6%	10.5%
	Matjhabeng	174 123	174 123	18 767	10.8%	21 440	12.3%	20 628	11.8%	60 835	34.9%	24 014	46.0%	(14.1%)
	Mogale City	114 799	133 373	20 223	17.6%	22 819	19.9%	19 999	16.8%	111 869	83.9%	27 721	67.2%	148.3%
	Msunduzi	142 301	147 009	31 974	22.5%	38 065	26.7%	32 122	21.9%	102 161	69.5%	(8 109)	36.6%	(496.1%)
	KZN252	101 570	148 243	21 470	21.1%	19 515	19.2%	24 269	16.4%	65 255	44.0%	21 220	53.7%	14.4%
	Polokwane	143 395	157 820	40 285	28.1%	46 450	32.4%	39 660	25.1%	126 395	80.1%	39 168	71.1%	1.3%
	NW373	330 007	330 540	31 742	9.6%	93 242	28.3%	50 791	15.4%	175 775	53.2%	55 085	53.2%	(7.8%)
	Sol Plaatje	76 413	77 066	18 916	24.8%	19 605	25.7%	19 026	24.7%	57 546	74.7%	17 898	63.6%	6.3%
	Stellenbosch	150 616	175 708	12 754	8.5%	30 400	19.9%	45 668	26.1%	88 662	50.5%	42 134	73.7%	8.9%
	Slave Tshwete	139 389	141 464	34 442	24.7%	34 317	24.6%	43 347	30.6%	112 107	79.2%	37 841	72.7%	14.6%
	uMhlabuze	145 370	150 555	30 489	21.0%	40 832	28.1%	35 273	23.4%	106 594	70.8%	33 249	69.3%	6.1%
	Total	2 960 660	3 143 188	522 139	17.6%	688 840	23.3%	724 127	23.0%	1 935 107	61.6%	564 307	59.9%	28.3%

Source: National Treasury Local Government Database

9. Aggregated municipal debtors age analysis

Debtors Age Analysis as at 3rd Quarter Ended 31 March 2024

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	7 274 847	6.5%	4 050 962	3.6%	8 327 712	7.4%	92 678 503	82.5%	112 332 025	32.3%	5 470 869	4.9%	82 644 493	73.6%
	Trade and Other Receivables from Exchange Transactions - Electricity	8 722 506	21.1%	2 062 618	5.0%	1 375 487	3.3%	29 131 035	70.5%	41 291 647	11.9%	157 406	0.4%	11 004 165	26.6%
	Receivables from Non-exchange Transactions - Property Rates	7 141 562	10.3%	2 492 702	3.6%	2 107 886	3.0%	57 735 149	83.1%	69 477 298	20.0%	179 593	0.3%	36 550 860	52.6%
	Receivables from Exchange Transactions - Waste Water Management	2 122 005	6.2%	1 159 012	3.4%	1 049 060	3.1%	29 983 555	87.4%	34 313 632	9.9%	1 446 515	4.2%	15 451 182	45.0%
	Receivables from Exchange Transactions - Waste Management	1 423 775	5.0%	730 744	2.6%	712 788	2.5%	25 331 867	89.8%	28 199 174	8.1%	668 823	2.4%	10 066 045	35.7%
	Receivables from Exchange Transactions - Property Rental Debtors	140 701	3.8%	58 262	1.6%	49 611	1.4%	3 419 096	93.2%	3 667 670	1.1%	(100)	(0.0%)	1 029 660	28.1%
	Interest on Arrear Debtor Accounts	1 900 977	4.0%	1 464 228	3.1%	1 401 065	3.0%	42 713 783	90.0%	47 480 052	13.7%	311 992	0.7%	11 358 035	23.9%
	Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	547	1.7%	957	3.0%	253	0.8%	29 752	94.4%	31 509	0.0%	-	-	324 787	1030.8%
	Other	(148 810)	(1.4%)	79 187	0.7%	77 063	0.7%	10 815 709	99.9%	10 823 150	3.1%	10 911	0.9%	4 070 406	37.6%
	Total	28 578 110	8.2%	12 098 673	3.5%	15 100 925	4.3%	291 838 449	84.0%	347 616 157	100.0%	8 337 009	2.4%	172 499 632	49.6%
Debtors Age Analysis By Customer Group															
	Organs of State	1 684 536	8.0%	945 957	4.5%	680 894	3.2%	17 724 117	84.3%	21 035 504	6.1%	5 522	0.0%	1 614 949	7.7%
	Commercial	11 047 941	16.5%	2 761 478	4.1%	2 155 614	3.2%	50 835 807	76.1%	66 800 841	19.2%	158 226	0.2%	19 480 785	29.2%
	Households	15 381 958	6.1%	8 137 923	3.2%	12 188 969	4.8%	217 877 993	85.9%	253 596 443	73.0%	8 173 261	3.2%	151 276 777	59.7%
	Other	463 675	7.5%	253 314	4.1%	75 847	1.2%	5 400 532	87.2%	6 193 369	1.8%	-	-	127 121	2.1%
	Total	28 578 110	8.2%	12 098 673	3.5%	15 100 925	4.3%	291 838 449	84.0%	347 616 157	100.0%	8 337 009	2.4%	172 499 632	49.6%
Per Province															
	Eastern Cape	3 358 227	9.1%	1 493 090	4.0%	1 171 551	3.2%	30 909 302	83.7%	36 932 170	10.6%	2 820 207	7.6%	105 633 863	286.0%
	Free State	3 012 946	8.0%	973 140	2.6%	1 931 425	5.1%	31 877 282	84.3%	37 794 793	10.9%	303 155	0.8%	1 249 194	3.3%
	Gauteng	9 413 398	8.0%	4 116 292	3.5%	3 229 356	2.7%	101 454 904	85.8%	118 213 950	34.0%	3 939 170	3.3%	22 144 931	18.7%
	KwaZulu-Natal	4 931 724	9.3%	2 651 265	5.0%	1 707 192	3.2%	43 833 580	82.5%	53 123 761	15.3%	(214)	(0.0%)	46 383 298	87.3%
	Limpopo	617 018	4.2%	422 276	2.9%	277 237	1.9%	13 287 529	91.0%	14 604 061	4.2%	(2 391)	(0.0%)	(3 746 271)	(25.7%)
	Mpumalanga	1 038 972	3.9%	557 738	2.1%	509 674	1.9%	24 417 110	92.1%	26 523 493	7.6%	(315 540)	(1.2%)	-	-
	North West	979 963	3.0%	1 006 922	3.1%	5 407 198	16.5%	25 448 995	77.5%	32 843 077	9.4%	1 604 086	4.9%	-	-
	Northern Cape	945 378	8.1%	307 691	2.6%	376 356	3.2%	10 003 443	86.0%	11 632 867	3.3%	(15 071)	(0.1%)	834 617	7.2%

10. Debtors' age analysis for the metros

Metros Debtors Age Analysis as at 3rd Quarter Ended 31 March 2024

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 its Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
3rd Quarter Ended 31 March 2024														
Buffalo City	677 159	8.8%	321 383	4.2%	264 961	3.4%	6 469 606	83.7%	7 733 109	4.4%	70 253	0.9%	993 751	12.9%
Cape Town	2 811 895	27.9%	288 806	2.9%	314 883	3.1%	6 676 503	66.2%	10 092 087	5.7%	-	-	-	-
City of Ekurhuleni	3 113 684	12.2%	1 130 103	4.4%	843 305	3.3%	20 532 682	80.1%	25 619 774	14.5%	3 760 121	14.7%	-	-
eThekweni	3 093 622	10.2%	1 846 882	6.1%	1 269 353	4.2%	24 006 521	79.4%	30 216 378	17.1%	-	-	13 616 963	45.1%
City of Johannesburg	2 552 408	4.6%	1 800 538	3.2%	1 436 871	2.6%	49 650 035	89.6%	55 439 852	31.4%	-	-	-	-
Mangaung	1 614 335	15.1%	368 286	3.5%	266 772	2.5%	8 407 662	78.9%	10 657 055	6.0%	303 331	2.8%	1 036 943	9.7%
Nelson Mandela Bay	1 982 698	12.9%	691 576	4.5%	606 753	3.9%	12 141 767	78.7%	15 422 795	8.7%	2 750 116	17.8%	104 640 112	678.5%
City of Tshwane	2 517 297	11.7%	593 133	2.8%	453 558	2.1%	17 941 285	83.4%	21 505 274	12.2%	173 366	0.8%	-	-
Total	18 363 099	10.4%	7 040 707	4.0%	5 456 455	3.1%	145 826 062	82.5%	176 686 323	100.0%	7 057 187	4.0%	120 287 769	68.1%
3rd Quarter Ended 31 March 2023														
Buffalo City	440 968	7.8%	223 260	3.9%	178 411	3.2%	4 811 447	85.1%	5 654 087	4.1%	-	-	1 219 400	21.6%
Cape Town	2 233 310	24.7%	331 544	3.7%	278 926	3.1%	6 214 273	68.6%	9 058 053	6.5%	-	-	-	-
City of Ekurhuleni	3 198 352	10.3%	1 424 087	4.6%	1 069 945	3.4%	25 466 315	81.7%	31 158 699	22.4%	745 615	2.4%	-	-
eThekweni	2 566 293	11.0%	847 467	3.6%	721 194	3.1%	19 177 863	82.3%	23 312 817	16.7%	-	-	4 723 776	20.3%
City of Johannesburg	2 191 278	4.9%	1 339 135	3.0%	1 461 706	3.3%	39 926 657	88.9%	44 918 776	32.2%	-	-	-	-
Mangaung	751 449	8.0%	239 737	2.6%	268 299	2.9%	8 111 128	86.6%	9 370 613	6.7%	136 528	1.5%	826 432	8.8%
Nelson Mandela Bay	2 833 108	17.9%	1 113 367	7.0%	787 930	5.0%	11 076 145	70.1%	15 810 550	11.4%	587 288	3.7%	55 411 854	350.5%
City of Tshwane	-	-	-	-	-	-	-	-	-	160 980	-	-	-	
Total	14 214 759	10.2%	5 518 597	4.0%	4 766 411	3.4%	114 783 828	82.4%	139 283 595	100.0%	1 630 412	1.2%	62 181 463	44.6%
Movement between 31 March 2023 and 31 March 2024														
Buffalo City	236 190		98 123		86 550		1 658 159		2 079 022					
Cape Town	578 585		(42 738)		35 957		462 230		1 034 034					
City of Ekurhuleni	(84 667)		(293 984)		(226 640)		(4 933 634)		(5 538 925)					
eThekweni	527 330		999 414		548 159		4 828 657		6 903 560					
City of Johannesburg	361 130		461 404		(24 836)		9 723 378		10 521 076					
Mangaung	862 886		128 549		(1 527)		296 535		1 286 443					
Nelson Mandela Bay	(850 410)		(421 791)		(181 176)		1 065 623		(387 755)					
City of Tshwane	2 517 297		593 133		453 558		17 941 285		21 505 274					
Total	4 148 340		1 522 110		690 045		31 042 234		37 402 729					
Growth rate 31 March 2023 to 31 March 2024														
Buffalo City	53.6%		43.9%		48.5%		34.5%		36.8%					
Cape Town	25.9%		(12.9%)		12.9%		7.4%		11.4%					
City of Ekurhuleni	(2.6%)		(20.6%)		(21.2%)		(19.4%)		(17.8%)					
eThekweni	20.5%		117.9%		76.0%		25.2%		29.6%					
City of Johannesburg	16.5%		34.5%		(1.7%)		24.4%		23.4%					
Mangaung	114.8%		53.6%		(0.6%)		3.7%		13.7%					
Nelson Mandela Bay	(30.0%)		(37.9%)		(23.0%)		9.6%		(2.5%)					
City of Tshwane	-		-		-		-		-					
Total	29.2%		27.6%		14.5%		27.0%		26.9%					

Source: National Treasury Local Government database

Metros Debtors Age Analysis By Customer Group as at 3rd Quarter Ended 31 March 2024

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 its Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Organs of State	899 318	13.6%	410 208	6.2%	210 812	3.2%	5 078 540	77.0%	6 598 878	3.7%	-	-	638 546	9.7%
Commercial	7 517 661	21.1%	1 579 961	4.4%	1 095 721	3.1%	25 485 339	71.4%	35 678 683	20.2%	56 314	0.2%	3 129 262	8.8%
Households	9 721 434	7.3%	5 051 938	3.8%	4 115 518	3.1%	114 040 182	85.8%	132 929 073	75.2%	7 000 873	5.3%	116 400 631	87.6%
Other	224 686	15.2%	(1 401)	(0.1%)	34 404	2.3%	1 222 000	82.6%	1 479 690	0.8%	-	-	119 330	8.1%
Total	18 363 099	10.4%	7 040 707	4.0%	5 456 455	3.1%	145 826 062	82.5%	176 686 323	100.0%	7 057 187	4.0%	120 287 769	68.1%

Source: National Treasury Local Government database

11. Debtors' age analysis for secondary cities

Secondary cities Debtors Age Analysis as at 3rd Quarter Ended 31 March 2024

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 Matosana	263 950	2.9%	213 566	2.4%	170 016	1.9%	8 395 019	92.8%	9 042 551	12.8%	-	-	-	-
City of Mbombela	178 162	15.4%	1 693	0.1%	62 216	5.4%	912 727	79.0%	1 154 797	1.6%	-	-	-	-
Drakenstein	216 000	38.5%	29 405	5.2%	18 397	3.3%	296 712	52.9%	560 513	0.8%	-	-	-	-
Emalahleni (MP)	244 332	2.9%	162 578	1.9%	154 378	1.8%	7 973 938	93.4%	8 535 227	12.0%	-	-	-	-
Emfuleni	536 119	5.9%	353 095	3.9%	306 992	3.4%	7 916 408	86.9%	9 112 614	12.9%	-	-	-	-
George	153 727	31.8%	20 294	4.2%	17 637	3.6%	291 755	60.4%	483 414	0.7%	-	-	-	-
Govan Mbeki	173 210	4.4%	89 986	2.3%	90 465	2.3%	3 573 068	91.0%	3 926 728	5.5%	(315 330)	(8.0%)	-	-
J B Marks	62 362	5.1%	55 049	4.5%	33 144	2.7%	1 063 706	87.6%	1 214 261	1.7%	-	-	-	-
Madibeng	128 312	3.7%	63 904	1.9%	52 514	1.5%	3 191 102	92.9%	3 435 832	4.8%	-	-	-	-
Majhabseng	237 835	3.2%	179 199	2.4%	168 928	2.2%	6 954 291	92.2%	7 540 253	10.6%	-	-	-	-
Mogale City	416 338	17.9%	101 025	4.3%	74 677	3.2%	1 737 324	74.6%	2 329 363	3.3%	-	-	-	-
Msunduzi	535 612	7.8%	149 845	2.2%	142 710	2.1%	6 049 936	88.0%	6 878 104	9.7%	-	-	32 716 286	475.7%
Newcastle	58 225	3.2%	39 524	2.2%	44 686	2.5%	1 671 585	92.1%	1 814 020	2.6%	-	-	-	-
Polokwane	196 168	9.6%	77 382	3.8%	56 099	2.7%	1 714 012	83.9%	2 043 660	2.9%	-	-	-	-
Rustenburg	357 970	5.0%	409 151	5.7%	(14 380)	(0.2%)	6 432 426	89.5%	7 185 168	10.1%	-	-	-	-
Sol Plaatje	161 433	4.3%	137 934	3.7%	79 995	2.1%	3 351 470	89.8%	3 730 832	5.3%	-	-	-	-
Stellenbosch	110 984	22.9%	9 075	1.9%	8 594	1.8%	355 175	73.4%	483 828	0.7%	-	-	-	-
Steve Tshwete	93 718	21.3%	21 386	4.9%	16 272	3.7%	308 362	70.1%	439 738	0.6%	(1 375)	(0.3%)	-	-
uMhlabuze	489 568	52.3%	34 843	3.7%	17 885	1.9%	392 990	42.0%	935 286	1.3%	-	-	-	-
Total	4 614 024	6.5%	2 148 935	3.0%	1 501 224	2.1%	62 582 007	88.3%	70 846 190	100.0%	(316 705)	(0.4%)	32 716 286	46.2%

Secondary cities Debtors Age Analysis By Customer Group as at 3rd Quarter Ended 31 March 2024

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off		Impairment -Bad Debts ito	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Organs of State	323 551	11.1%	102 463	3.5%	81 975	2.8%	2 417 846	82.6%	2 925 835	4.1%	-	-	993 968	34.0%
Commercial	2 008 511	11.5%	628 138	3.6%	458 613	2.6%	14 329 955	82.2%	17 425 217	24.6%	(1 826)	(0.0%)	3 817 676	21.9%
Households	2 139 896	4.3%	1 345 728	2.7%	952 150	1.9%	44 804 674	91.0%	49 242 447	69.5%	(314 879)	(0.6%)	27 904 642	56.7%
Other	142 066	11.3%	72 605	5.8%	8 486	0.7%	1 029 533	82.2%	1 252 690	1.8%	-	-	-	-
Total	4 614 024	6.5%	2 148 935	3.0%	1 501 224	2.1%	62 582 007	88.3%	70 846 190	100.0%	(316 705)	(0.4%)	32 716 286	46.2%

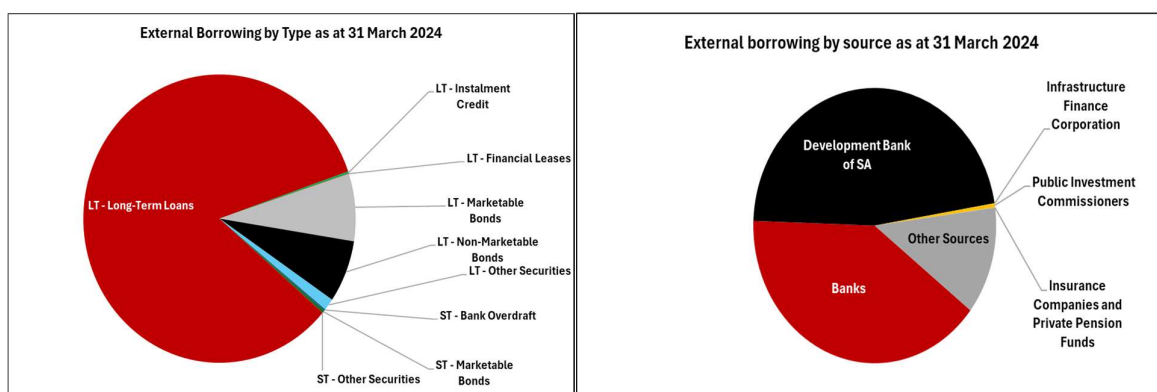
12. Aggregated municipal creditors age analysis

Creditors Age Analysis as at 3rd Quarter Ended 31 March 2024

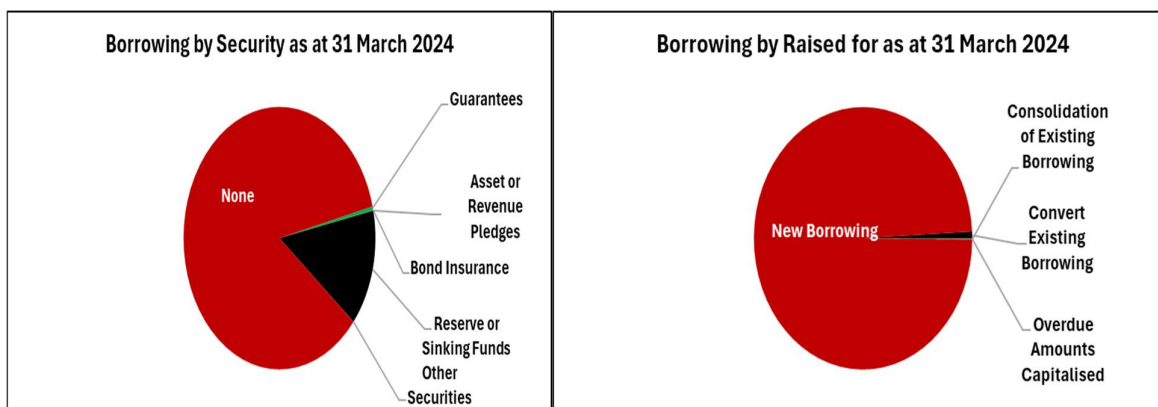
R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Bulk Electricity	7 892 694	13.9%	1 552 110	2.7%	811 033	1.4%	46 513 553	81.9%	56 769 391	53.2%
Bulk Water	2 668 866	16.0%	469 275	2.8%	472 961	2.8%	12 795 277	76.9%	16 633 116	15.6%
PAYE deductions	317 959	91.1%	2 079	0.6%	6 510	1.9%	22 482	6.4%	349 030	0.3%
VAT (output less input)	95 957	61.1%	521	0.3%	1 194	0.8%	59 499	37.9%	157 170	0.1%
Pensions / Retirement deductions	301 731	54.5%	5 482	1.0%	5 977	1.1%	240 708	43.5%	553 897	0.5%
Loan repayments	22 989	12.0%	1 660	0.9%	1 848	1.0%	165 399	86.2%	191 896	0.2%
Trade Creditors	5 485 183	20.4%	961 577	3.6%	567 732	2.1%	19 793 210	73.8%	26 823 817	25.1%
Auditor General	49 301	8.1%	30 389	5.0%	69 914	11.6%	453 020	74.9%	605 013	0.6%
Total	17 450 760	16.4%	3 331 954	3.1%	2 024 363	1.9%	83 608 431	78.4%	106 660 748	100.0%
Per Province										
Eastern Cape	1 760 597	23.0%	132 559	1.7%	108 555	1.4%	5 655 424	73.9%	7 657 136	7.2%
Free State	755 748	2.6%	529 766	1.9%	508 440	1.8%	26 789 630	93.7%	28 583 584	26.8%
Gauteng	8 545 909	36.7%	1 415 382	6.1%	149 251	0.6%	13 157 718	56.5%	23 268 261	21.8%
KwaZulu-Natal	2 649 955	41.7%	203 318	3.2%	93 808	1.5%	3 401 679	53.6%	6 348 760	6.0%
Limpopo	316 670	16.4%	57 243	3.0%	102 752	5.3%	1 454 681	75.3%	1 931 346	1.8%
Mpumalanga	2 178 945	9.3%	460 893	2.0%	409 061	1.7%	20 424 089	87.0%	23 472 988	22.0%
North West	669 571	7.2%	403 585	4.3%	565 645	6.1%	7 682 481	82.4%	9 321 282	8.7%
Northern Cape	220 966	4.1%	113 168	2.1%	83 946	1.6%	4 974 152	92.2%	5 392 231	5.1%
Western Cape	352 398	51.4%	16 040	2.3%	2 905	0.4%	313 818	45.8%	685 161	0.6%
Total	17 450 760	16.4%	3 331 954	3.1%	2 024 363	1.9%	83 853 671	78.6%	106 660 748	100.0%

Source: National Treasury Local Government database

13. Borrowing instruments

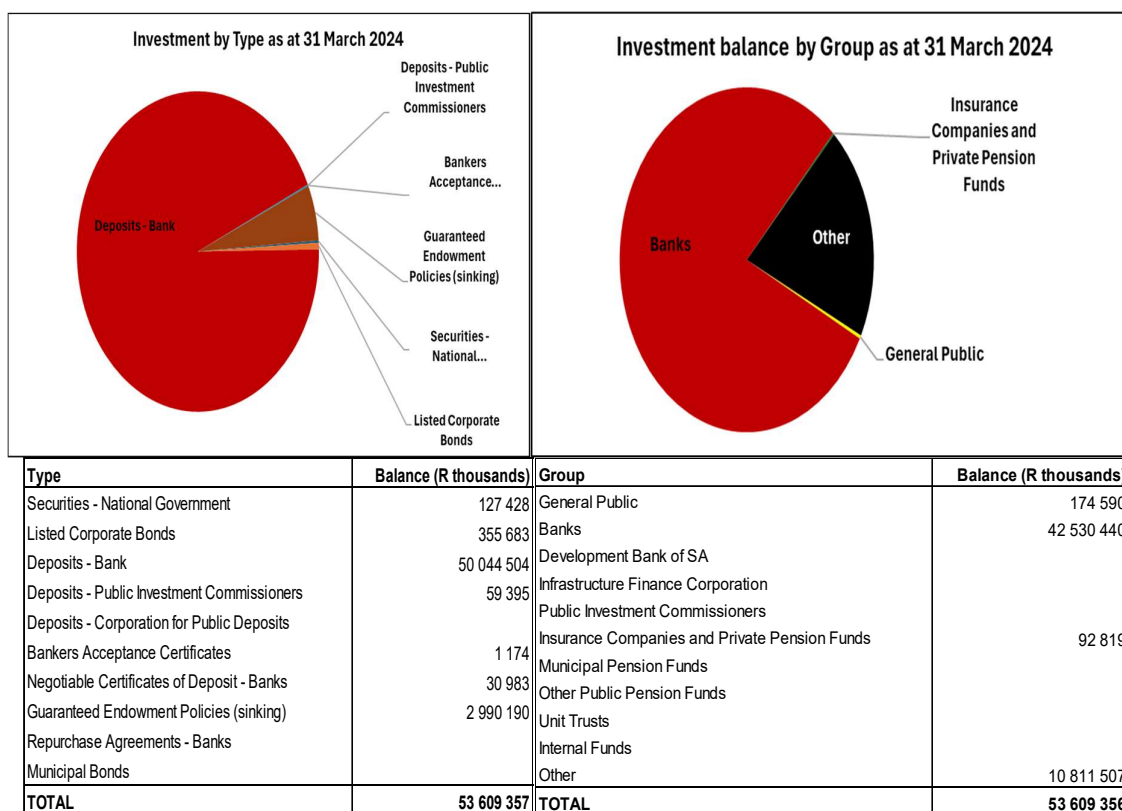


Type	Balance (R thousands)	Source	Balance (R thousands)
ST - Bank Overdraft	125 449	General Public	1 116
ST - Other Short-Term Loans		Banks	26 514 601
ST - Marketable Bonds	202 050	Development Bank of SA	31 053 102
ST - Non-Marketable Bonds		Infrastructure Finance Corporation	41 384
ST - Other Securities	6 000	Public Investment Commissioners	277 678
LT - Long-Term Loans	55 253 376	Insurance Companies and Private Pension Funds	21 858
LT - Instalment Credit	152 219	Municipal Pension Funds	
LT - Financial Leases	31 861	Other Public Pension Funds	
LT - Marketable Bonds	5 008 000	Unit Trusts	
LT - Non-Marketable Bonds	4 633 667	Internal Funds	
LT - Other Securities	875 000	Other Sources	8 377 883
TOTAL	66 287 622	TOTAL	66 287 622



Security	Balance (R thousands)	Raised For	Balance (R thousands)
Guarantees	309 098	N/A	
Asset or Revenue Pledges	28 529	Convert Existing Borrowing	578 403
Bond Insurance	12 381	Overdue Amounts Capitalised	16 304
Reserve or Sinking Funds	9 513 806	Consolidation of Existing Borrowing	55 722
Other Securities	7 856	New Borrowing	65 637 192
None	56 415 952	Bridging Finance	
TOTAL	66 287 622	TOTAL	66 287 621

14. Investment instruments



3rd Quarter Ended 31 March 2024
CONDITIONAL GRANTS TRANSFERRED FROM NATIONAL DEPARTMENTS AND ACTUAL PAYMENTS MADE BY MUNICIPALITIES: PRELIMINARY RESULTS
AGGREGATED INFORMATION FOR NATIONAL

	Division of revenue Act No. 5 of 2023	Adjustment (Mid year)	Other Adjustments	Total Available 2023/24	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 National Department by 30 September 2023	Actual expenditure by municipalities by 30 September 2023	Actual expenditure National Department by 31 December 2023	Actual expenditure by municipalities by 31 December 2023	Actual expenditure National Department by 31 March 2024	Actual expenditure by municipalities by 31 March 2024	Actual expenditure National Department	Actual expenditure by municipalities	Actual expenditure National Department	Actual expenditure by municipalities	Actual expenditure National Department	Actual expenditure by municipalities	Exp as % of Allocation National Department	Exp as % of Allocation by municipalities	Total Available 2023/24
R thousands																					
National Treasury (Vote 8)																					
Programme and Project Preparation Support Grant	376 792	(58 138)		318 654	318 654	318 654	38 214	27 907	57 113	39 900	44 991	39 365	140 258	107 263	(21.3%)	(1.3%)	44.0%	33.7%	8 992		
Local Government Financial Management Grant	568 571			568 571	568 571	568 571	104 219	131 038	72 856	88 000	91 357	323 257	220 256	(32.8%)	25.4%	56.9%	38.7%	677			
Infrastructure Skills Development Grant	159 857	(8 505)		151 352	151 352	151 352	42 784	40 627	32 341	23 378	37 500	36 067	112 625	99 072	16.0%	50.0%	74.4%	65.5%			
Integrated City Development Grant																					
Neighbourhood Development Partnership (Schedule 5B)	1 474 813	(128 801)		1 346 012	1 346 012	1 346 012	199 233	185 363	285 920	274 347	292 567	187 785	777 720	647 405	2.3%	(31.6%)	57.8%	48.1%	49 963		
Neighbourhood Development Partnership (Schedule 6B)	100 902	88 431		189 333	189 333	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Sub-Total Vote	2 680 935	(107 013)		2 573 922	2 573 922	2 384 589	384 450	310 030	506 412	410 481	462 998	353 575	1 353 860	1 074 085	(8.6%)	(13.9%)	56.8%	45.0%	59 632		
Cooperative Governance (Vote 3)																					
Integrated Urban Development Grant	1 172 448			1 172 448	1 172 448	1 172 448	189 852	145 270	357 321	258 350	239 760	247 545	786 933	651 165	(32.9%)	(4.2%)	67.1%	55.5%	-	-	
Municipal Systems Improvement Grant (Schedule 5B)																					
Municipal Infrastructure Grant (Schedule 6B)	146 516			146 516	146 516	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Municipal Disaster Grant	343 527	539 645		873 172	873 172	873 172	53 974	26 981	163 024	52 180	25 722	48 664	127 724	782 052	(84.2%)	(8.9%)	27.8%	14.8%	29 258		
Municipal Disaster Recovery Grant	320 915	1 184 472		1 505 387	1 505 387	1 334 583	21 832	40 735	346 853	1 576	413 367	42 310	782 052	782 052	(96.1%)	19.9%	2.8%	52.0%	2 634 337	25 262	
Municipal Demarcation Transition Grant (Schedule 5B)																					
Municipal Demarcation Transition Grant (Schedule 6B)																					
Sub-Total Vote	1 983 406	1 714 117		3 697 523	3 697 473	3 380 203	263 826	194 083	561 080	657 382	267 057	709 476	1 071 963	1 560 941	(52.4%)	7.9%	30.2%	44.0%	2 853 346	25 262	
Transport (Vote 4)																					
Public Transport Infrastructure and Systems Grant																					
Public Transport Network Operations Grant	6 794 045	(600 000)		6 194 045	6 194 045	6 194 045	561 670	384 545	1 191 122	928 535	945 561	733 728	2 046 909	2 046 909	(20.0%)	(21.9%)	43.4%	33.0%	389 567		
Rural Road Assets Management Systems Grant	115 461			115 461	115 461	115 461	12 789	4 860	28 012	17 978	15 437	19 228	58 238	37 967	(64.9%)	(20.9%)	49.7%	32.1%	86 736		
Sub-Total Vote	6 909 506	(600 000)		6 309 506	6 309 506	6 309 506	584 459	389 407	1 219 134	946 513	960 998	747 957	2 144 591	2 083 876	(21.2%)	(21.0%)	43.9%	33.0%	476 293		
Public Works and Infrastructure (Vote 13)																					
Expanded Public Works Programme Integrated Grant (Municipality)	781 385	(32 410)		748 975	748 975	748 975	238 289	159 914	156 305	200 413	124 185	161 253	519 379	512 530	(20.5%)	(19.5%)	69.3%	68.4%	84 654		
Sub-Total Vote	781 385	(32 410)		748 975	748 975	748 975	238 289	159 914	156 305	200 413	124 185	161 253	519 379	512 530	(20.5%)	(19.5%)	69.3%	68.4%	84 654		
Mineral Resources and Energy (Vote 34)																					
Integrated National Electrification Programme (Municipal) Grant	2 212 046	(180 000)		2 032 046	2 032 046	2 032 046	247 788	185 246	516 796	495 157	471 113	333 541	1 235 697	1 013 944	(8.8%)	(32.6%)	60.8%	49.9%	94 683	2 849	
Integrated National Electrification Programme (Allocation in-kind) Grant	3 621 156	(233 772)		3 387 384	3 387 384	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Backlogs in the Electrification of Clinics and Schools (Allocation in-kind)																					
Energy Efficiency and Demand Side Management (Municipal) Grant	220 092	(1 000)		219 092	219 092	219 092	12 470	11 151	61 131	29 347	44 895	24 633	118 496	65 131	(26.6%)	(16.1%)	54.1%	29.7%	201		
Energy Efficiency and Demand Side Management (Ekam) Grant																					
Sub-Total Vote	6 253 294	(414 772)		5 838 522	5 769 494	2 251 138	260 258	196 397	577 927	524 504	516 008	358 174	1 354 193	1 079 074	(10.7%)	(31.7%)	60.2%	47.9%	94 884	2 849	
Water and Sanitation (Vote 41)																					
Backlogs in Water and Sanitation at Clinics and Schools Grant																					
Regional Bulk Infrastructure Grant (Schedule 5B)	3 495 742	(236 914)		3 258 828	3 258 828	3 258 828	399 361	292 287	845 286	563 961	652 725	447 151	1 897 372	1 303 400	(22.8%)	(20.7%)	58.2%	40.0%	237 023		
Regional Bulk Infrastructure Grant (Schedule 6B)	3 607 327	(308 906)		3 298 421	3 298 421	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
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)	3 864 137	(244 476)		3 619 661	3 619 661	3 619 661	523 793	334 318	801 972	702 102	837 842	554 014	2 163 607	1 590 433	4.5%	(21.1%)	59.8%	43.9%	133 827	2 989	
Water Services Infrastructure Grant (Schedule 6B)	805 332	308 906		1 114 238	1 114 238	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Sub-Total Vote	11 772 538	(481 390)		11 291 148	11 291 148	6 878 489	823 154	626 605	1 647 258	1 266 064	1 490 567	1 001 165	4 060 979	2 893 534	(9.5%)	(20.9%)	59.0%	42.1%	370 850	2 989	
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 33)																					
Rural Households Infrastructure Grant (Schedule 5B)																					
Rural Households Infrastructure Grant (Schedule 6B)																					
Municipal Human Settlements Capacity Grant																					
Municipal Emergency Housing Grant																					
Metro Informal Settlements Partnership Grant	4 364 782	(305 602)		4 059 180	4 059 180	4 059 180	602 247	317 371	990 576	705 213	906 595	656 524	2 499 418	1 679 108	(8.5%)	(6.9%)	61.6%	41.4%	178 139		
Sub-Total Vote	4 364 782	(305 602)		4 059 180	4 059 180	4 059 180	602 247	317 371	990 576	705 213	906 595	656 524	2 499 418	1 679 108	(8.5%)	(6.9%)	61.6%	41.4%	178 139		
Sub-Total	34 745 945	(227 070)		34 518 875	34 448 898	26 012 080	3 216 083	2 184 807	5 658 692	4 710 569	4 728 498	3 985 123	13 653 783	10 883 498	(16.4%)	(15.3%)	52.6%	41.6%	4 128 361	31 100	
Cooperative Governance (Vote 3)																					
Municipal Infrastructure Grant	17 545 049	(1 203 464)		16 341 585	16 341 585	16 341 585	3 114 110	2 312 518	5 530 050	4 066 159	2 776 170	2 635 230	11 420 330	9 013 907	(49.8%)	(35.2%)	69.9%	55.2%	356 790	26 001	
Municipal Infrastructure Grant (Schedule 6B)		30 000																			
Sub-Total Vote	17 545 049	(1 173 464)		16 341 585	16 371 585	16 341 585	3 114 110	2 312 518	5 530 050	4 066 159	2 776 170	2 635 230	11 420 330	9 013 907	(49.8%)	(35.2%)	69.9%	55.2%	356 790	26 001	
Sub-Total	17 545 049	(1 173 464)		16 341 585	16 371 585	16 341 585	3 114 110	2 312 518	5 530 050	4 066 159	2 776 170	2 635 230	11 420 330	9 013 907	(49.8%)	(35.2%)	69.9%	55.2%	356 790	26 001	
Total	52 290 895	(1 400 534)		50 890 361	50 821 283	42 333 665	6 330 793	4 497 324	11 188 742	8 776 728	7 504 578	6 623 353	25 024 113	19 897 405	(32.9%)	(24.9%)	58.8%	46.8%			