

Annexure A

SUMMARY TABLES:

Based on 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. However, there was an under performance of 7.6 per cent or R41.2 billion on operational expenditure and an under performance of 22.8 per cent or R17.9 billion on capital expenditure.

1. Consolidated statement of financial performance:

National Quarterly Budget Summary for 4th Quarter ended 30 June 2024

| Description | 2022/23 Audited Outcome | Budget year 2023/24 | | | | | | | | | | |
|--|-------------------------------|---------------------|--------------------|--------------------|---------------------|--------------------|---------------------|--------------------|--------------------|---------------------|-----------------|--------------------|
| | | Original Budget | Adjusted Budget | Q1 Sept Actual | Q2 Dec Actual | Q3 Mar Actual | Q4 June Actual | YTD Actual | YTD Budget | YTD Variance | YTD variance % | Full Year Forecast |
| Financial Performance | | | | | | | | | | | | |
| Property rates | 85 580 328 | 92 381 804 | 92 722 181 | 35 242 916 | 15 901 589 | 21 860 965 | 20 719 885 | 93 725 355 | 92 722 181 | 1 003 175 | 1.08 | 92 722 181 |
| Service charges | 224 649 609 | 269 222 102 | 265 456 917 | 64 458 761 | 61 244 548 | 59 664 280 | 58 483 118 | 243 850 706 | 265 456 918 | (21 606 211) | (8.14) | 265 456 917 |
| Investment revenue | 5 678 086 | 4 526 463 | 6 045 300 | 1 545 720 | 1 489 497 | 1 787 342 | 1 916 735 | 6 739 295 | 6 045 300 | 693 995 | 11.48 | 6 045 300 |
| Transfer and subsidies - Operational | 102 903 228 | 107 619 054 | 109 849 519 | 40 457 485 | 33 667 161 | 28 933 989 | 1 544 250 | 104 602 884 | 109 849 519 | (5 246 635) | (4.78) | 109 849 519 |
| Other own revenue | 57 179 760 | 62 258 075 | 64 459 544 | 14 573 016 | 16 708 733 | 17 532 690 | 17 089 228 | 65 903 667 | 64 459 545 | 1 444 123 | 2.24 | 64 459 544 |
| Total Revenue (excluding capital transfers and contributions) | 475 991 012 | 536 007 497 | 538 533 462 | 156 277 898 | 129 011 528 | 129 779 266 | 99 753 216 | 514 821 908 | 538 533 462 | (23 711 554) | (4.40) | 538 533 462 |
| Employee costs | 130 903 937 | 149 429 644 | 148 260 495 | 32 889 958 | 37 556 512 | 34 383 669 | 33 662 571 | 138 491 710 | 148 260 497 | (9 768 787) | (6.59) | 148 260 495 |
| Remuneration of councillors | 4 594 616 | 5 061 550 | 5 162 480 | 1 138 208 | 1 259 050 | 1 241 267 | 1 141 187 | 4 779 712 | 5 162 480 | (382 768) | (7.41) | 5 162 480 |
| Depreciation and amortisation | 38 470 836 | 38 404 208 | 38 705 302 | 6 373 074 | 6 507 747 | 7 485 679 | 11 417 129 | 31 783 629 | 38 705 303 | (6 921 674) | (17.88) | 38 705 302 |
| Finance charges | 15 030 683 | 10 183 936 | 11 227 903 | 2 363 285 | 3 284 217 | 2 545 775 | 2 908 454 | 11 101 730 | 11 227 903 | (126 172) | (1.12) | 11 227 903 |
| Inventory consumed and bulk purchases | 155 394 953 | 178 225 461 | 175 481 149 | 44 400 630 | 47 519 310 | 34 343 993 | 39 148 469 | 165 412 402 | 175 481 150 | (10 068 748) | (5.74) | 175 481 149 |
| Transfers and subsidies | 4 857 839 | 4 320 894 | 4 932 402 | 2 032 212 | 2 563 779 | 3 439 636 | 2 726 629 | 10 762 157 | 4 932 402 | 5 829 755 | 118.19 | 4 932 402 |
| Other expenditure | 152 640 548 | 150 241 815 | 158 881 180 | 30 777 907 | 38 969 261 | 32 186 425 | 37 181 817 | 139 115 410 | 158 881 181 | (19 765 771) | (12.44) | 158 881 180 |
| Total Expenditure | 501 893 413 | 535 867 506 | 542 650 911 | 119 974 274 | 137 659 877 | 115 626 344 | 128 186 257 | 501 446 751 | 542 650 916 | (41 204 164) | (7.59) | 542 650 911 |
| Surplus/(Deficit) | (25 902 402) | 139 990 | (4 117 449) | 36 303 624 | (8 648 349) | 14 152 922 | (28 433 040) | 13 375 157 | (4 117 454) | 17 492 610 | (424.84) | (4 117 449) |
| Transfers and subsidies - capital (monetary allocations) | 39 734 774 | 48 653 756 | 50 600 171 | 5 388 888 | 10 649 904 | 8 902 652 | 10 375 738 | 35 317 182 | 50 600 171 | (15 282 989) | (30.20) | 50 600 171 |
| Transfers and subsidies - capital (in-kind) | 1 240 454 | 148 703 | 244 209 | (690) | 3 312 | 62 640 | 123 995 | 189 257 | 244 209 | (54 952) | (22.50) | 244 209 |
| Surplus/(Deficit) after capital transfers & contributions | 15 072 827 | 48 942 450 | 46 726 931 | 41 691 822 | 2 004 867 | 23 118 214 | (17 933 307) | 48 881 595 | 46 726 926 | 2 154 669 | 4.61 | 46 726 931 |
| Share of Surplus/Deficit attributable to Associate | 1 269 390 | 539 389 | 626 919 | 435 347 | 344 788 | 466 972 | 369 209 | 1 616 316 | 626 919 | 989 397 | 157.82 | 626 919 |
| Surplus/(Deficit) for the year | 16 342 217 | 49 481 839 | 47 353 850 | 42 127 169 | 2 349 655 | 23 585 185 | (17 564 098) | 50 497 911 | 47 353 845 | 3 144 065 | 6.64 | 47 353 850 |
| Capital expenditure & funds sources | | | | | | | | | | | | |
| Capital expenditure | 157 436 675 | 76 009 039 | 78 634 989 | 41 436 508 | (15 618 967) | 12 285 917 | 22 633 249 | 60 736 707 | 78 634 989 | (17 898 282) | (22.76) | 78 634 989 |
| Transfers recognised - capital | 47 849 774 | 46 268 037 | 48 940 289 | 7 887 123 | 9 590 984 | 8 315 159 | 11 277 949 | 37 071 215 | 48 940 289 | (11 869 075) | (24.25) | 48 940 289 |
| Borrowing | 8 727 655 | 13 127 198 | 9 637 671 | 1 272 645 | 2 243 647 | 206 604 | 3 778 357 | 7 501 253 | 9 637 671 | (2 136 419) | (22.17) | 9 637 671 |
| Internally generated funds | 67 925 235 | 23 071 143 | 19 800 890 | 1 779 727 | 2 867 039 | 3 593 694 | 7 120 197 | 15 360 656 | 19 800 890 | (4 440 234) | (22.42) | 19 800 890 |
| Total sources of capital funds | 124 502 664 | 82 466 377 | 78 378 851 | 10 939 495 | 14 701 669 | 12 115 457 | 22 176 502 | 59 933 123 | 78 378 851 | (18 445 727) | (23.53) | 78 378 851 |

Source: National Treasury Local Government Database

2. Consolidated statement of financial position:

Quarterly Budget Statement - Financial Position as at 30 June 2024

| R thousands | 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 | Q4 June Actual | YTD Actual | YTD Budget | YTD Variance | | YTD variance % |
| ASSETS | | | | | | | | | | | | | |
| Current assets | | | | | | | | | | | | | |
| | Cash and cash equivalents | 6 003 365 | 49 029 504 | 40 083 856 | (3 274 897) | 4 256 632 | 251 024 | 8 098 517 | 9 331 276 | 40 083 856 | (30 752 580) | (76.72) | 40 083 856 |
| | Trade and other receivables from exchange transactions | 11 421 141 | 33 175 964 | 28 250 998 | 13 579 490 | 7 497 624 | (3 919 183) | 8 647 630 | 25 806 761 | 28 250 998 | (2 445 238) | (8.66) | 28 250 998 |
| | Receivables from non-exchange transactions | 13 941 840 | 7 803 535 | 7 375 273 | 3 024 707 | 1 362 518 | 1 676 578 | 1 948 967 | 8 012 769 | 7 375 273 | 637 496 | 8.64 | 7 375 273 |
| | Current portion of non-current receivables | (657 056) | 386 049 | 386 098 | 903 163 | 361 154 | (666 149) | 328 392 | 926 560 | 386 098 | 540 462 | 139.98 | 386 098 |
| | Inventory | 3 454 979 | 3 386 400 | 4 615 624 | (1 387 555) | 5 443 099 | 72 325 | (145 220) | 3 982 649 | 4 615 624 | (632 975) | (13.71) | 4 615 624 |
| | VAT | 32 195 328 | 4 115 908 | 4 894 635 | 6 425 626 | 5 060 625 | 3 214 702 | 3 409 595 | 18 110 548 | 4 894 635 | 13 215 913 | 270.01 | 4 894 635 |
| | Other current assets | 1 862 961 | 671 703 | 903 583 | 275 959 | 2 263 410 | (134 441) | (1 292 890) | 1 112 038 | 903 583 | 208 455 | 23.07 | 903 583 |
| | Total current assets | 68 242 558 | 98 569 064 | 86 510 068 | 19 546 493 | 26 245 262 | 494 856 | 20 994 991 | 67 281 032 | 86 510 068 | (19 228 466) | (22.23) | 86 510 068 |
| Non current assets | | | | | | | | | | | | | |
| | Investments | 921 196 | 1 822 890 | 1 831 268 | 1 069 328 | 836 503 | 934 996 | (288 972) | 2 551 855 | 1 831 268 | 720 587 | 39.35 | 1 831 268 |
| | Investment property | 4 870 516 | 4 754 533 | 4 862 585 | 1 880 949 | 462 370 | (1 986) | 1 089 716 | 3 431 049 | 4 862 585 | (1 451 536) | (29.73) | 4 862 585 |
| | Property, plant and equipment | 218 339 406 | 225 846 713 | 226 887 069 | 82 214 252 | 64 310 897 | 1 013 909 | 11 658 849 | 159 197 907 | 226 887 069 | (67 689 162) | (29.83) | 226 887 069 |
| | Biological assets | 943 | 30 145 | 3 756 | 641 | | (1) | (34) | 606 | 3 756 | (3 150) | (83.85) | 3 756 |
| | Living and non-living resources | | | 32 081 | | | | | 32 081 | (32 081) | (100.00) | | 32 081 |
| | Heritage assets | 4 610 299 | 91 070 | 727 025 | 95 648 | 82 007 | | 76 | 177 731 | 727 025 | (549 293) | (75.55) | 727 025 |
| | Intangible assets | (374 290) | 3 698 187 | 3 764 757 | 1 316 302 | 1 279 702 | (67 704) | 126 017 | 2 654 317 | 3 764 757 | (1 110 440) | (29.50) | 3 764 757 |
| | Trade and other receivables from exchange transactions | 1 893 | | 1 893 | | | | 2 400 | (7 050) | (2 757) | (2.75) | | |
| | Non-current receivables from non-exchange transactions | 642 453 | 68 700 | 4 237 | 1 715 | (25 838) | 450 | 11 792 | (11 880) | 4 237 | (16 117) | (380.40) | 4 237 |
| | Other non-current assets | 6 050 473 | 3 596 423 | 3 410 301 | 1 097 135 | (74 483) | (888 868) | 168 835 | 302 619 | 3 410 301 | (3 107 682) | (91.13) | 3 410 301 |
| | Total non current assets | 235 062 890 | 239 908 661 | 241 543 079 | 87 677 865 | 66 871 157 | 993 197 | 12 759 230 | 168 301 448 | 241 543 079 | (73 241 631) | (30.32) | 241 543 079 |
| | TOTAL ASSETS | 303 305 448 | 338 477 725 | 328 053 147 | 107 224 358 | 93 116 419 | 1 488 053 | 33 754 220 | 235 583 050 | 328 053 147 | (92 470 097) | (28.19) | 328 053 147 |
| LIABILITIES | | | | | | | | | | | | | |
| Current liabilities | | | | | | | | | | | | | |
| | Bank overdraft | | | 51 960 | | | | | | 51 960 | (51 960) | (100.00) | 51 960 |
| | Financial liabilities | 7 748 344 | 2 188 663 | 2 128 783 | 3 409 750 | 2 780 397 | (141 230) | (189 601) | 5 859 316 | 2 128 783 | 3 730 533 | 175.24 | 2 128 783 |
| | Consumer deposits | 2 686 142 | 643 886 | 644 219 | 1 198 952 | 1 400 994 | 102 089 | 39 838 | 2 741 874 | 644 219 | 2 097 654 | 325.61 | 644 219 |
| | Trade and other payables from exchange transactions | 45 614 911 | 56 515 538 | 46 272 315 | 2 828 488 | 23 654 488 | (9 806 359) | 25 219 789 | 41 896 406 | 46 272 315 | (4 375 909) | (9.46) | 46 272 315 |
| | Trade and other payables from non-exchange transactions | 1 654 066 | (2 933) | 1 037 342 | 1 854 990 | 2 537 626 | 2 382 238 | (7 858 107) | (1 083 253) | 1 037 342 | (2 120 595) | (204.43) | 1 037 342 |
| | Provision | 5 065 722 | 5 395 345 | 5 323 329 | 4 524 005 | 4 012 910 | 35 274 | 319 277 | 8 891 466 | 5 323 329 | 3 568 137 | 67.03 | 5 323 329 |
| | VAT | 34 970 550 | 2 220 924 | 5 555 525 | 8 988 015 | 4 298 573 | 2 274 418 | 2 096 690 | 17 257 696 | 5 555 525 | 11 702 170 | 210.64 | 5 555 525 |
| | Other current liabilities | 318 316 | | 175 799 | (452 812) | 448 804 | 701 709 | 345 033 | 1 042 734 | 175 799 | 866 935 | 493.14 | 175 799 |
| | Total current liabilities | 98 058 051 | 66 961 423 | 61 189 271 | 21 951 389 | 39 133 791 | (4 451 861) | 19 972 918 | 76 606 238 | 61 189 271 | 15 416 967 | 25.20 | 61 189 271 |
| Non current liabilities | | | | | | | | | | | | | |
| | Financial liabilities | 30 380 108 | 17 253 628 | 17 620 081 | 11 134 263 | 6 952 969 | (1 488 971) | (3 184 688) | 13 413 563 | 17 620 081 | (4 206 518) | (23.87) | 17 620 081 |
| | Provision | 4 326 988 | 4 294 685 | (1 117 062) | 649 288 | 75 449 | (30 712) | 363 669 | 1 057 695 | (1 117 062) | 2 174 757 | (194.69) | (1 117 062) |
| | Long term portion of trade payables | | | 9 231 388 | (5 424) | | | | 2 036 | 9 231 388 | (9 229 352) | (99.98) | 9 231 388 |
| | Other non-current liabilities | 15 626 182 | 648 414 | 5 118 972 | (256 806) | (8 221) | 587 104 | 104 618 | 426 695 | 5 118 972 | (4 692 277) | (91.66) | 5 118 972 |
| | Total non current liabilities | 50 333 278 | 22 196 727 | 30 853 378 | 11 521 321 | 7 020 188 | (920 089) | (2 721 431) | 14 899 989 | 30 853 378 | (15 953 390) | (51.71) | 30 853 378 |
| | TOTAL LIABILITIES | 148 391 329 | 89 158 150 | 92 042 650 | 33 472 710 | 46 153 979 | (5 371 950) | 17 251 488 | 91 506 227 | 92 042 650 | (336 423) | (0.58) | 92 042 650 |
| | NET ASSETS | 154 914 119 | 249 319 575 | 236 010 497 | 73 751 648 | 46 962 440 | 6 860 003 | 16 502 732 | 144 076 823 | 236 010 497 | (91 933 674) | (38.95) | 236 010 497 |
| COMMUNITY WEALTH/EQUITY | | | | | | | | | | | | | |
| | Accumulated surplus/(deficit) | 154 927 351 | 246 100 991 | 233 489 786 | 65 227 672 | 55 694 299 | 4 495 715 | 21 030 207 | 146 447 892 | 233 489 786 | (87 041 894) | (37.28) | 233 489 786 |
| | Reserves and funds | 353 230 | 519 588 | 567 238 | 378 557 | 510 336 | (9 897) | (153 641) | 725 355 | 567 238 | 158 116 | 27.87 | 567 238 |
| | Other | 1 | 0 | 0 | 0 | 0 | 817 | 7 127 | 23 433 | 31 377 | 0 | 31 377 | 31 377 160.00 |
| | TOTAL COMMUNITY WEALTH/EQUITY | 155 278 582 | 246 620 579 | 234 057 025 | 65 606 229 | 56 205 451 | 4 482 945 | 20 899 999 | 147 204 624 | 234 057 025 | (86 852 401) | (37.11) | 234 057 025 |

3. Aggregated revenue and expenditure for municipalities:

National aggregated revenue as at 30 June 2024

| R thousands | Adjusted Budget | | | Fourth Quarter 2023/24 | | | | Year to date: 30 June 2024 | | | | Fourth Quarter 2022/23 | | | | Q4 of 2022/23 to Q4 of 2023/24 | |
|-----------------------------|-----------------------|--------------------|-------------------|------------------------|-------------------|-------------------|-------------------------------|----------------------------|--------------------|-------------------|-------------------------------|------------------------|-------------------|-------------------|-------------------------------|--------------------------------|-------------|
| | Operating | Capital | Total | Operating | Capital | Total | 4th Q as % of adjusted budget | Operating | Capital | Total | Total as % of adjusted budget | Operating | Capital | Total | Total as % of adjusted budget | | |
| Revenue | | | | | | | | | | | | | | | | | |
| | Category A (Metro) | 320 401 695 | 34 675 438 | 355 077 133 | 66 498 184 | 12 462 541 | 78 960 725 | 22.2% | 322 292 458 | 27 230 931 | 349 523 389 | 98.4% | 62 635 150 | 9 730 091 | 72 365 241 | 94.0% | 9.1% |
| | Category B (Local) | 186 600 707 | 33 626 006 | 220 226 713 | 30 477 770 | 7 399 977 | 37 877 747 | 17.2% | 163 725 115 | 24 303 460 | 188 028 575 | 85.4% | 29 033 194 | 8 397 116 | 37 430 310 | 92.2% | 1.2% |
| | Category C (District) | 31 531 060 | 10 077 407 | 41 608 466 | 2 777 262 | 2 313 984 | 5 091 247 | 12.2% | 28 804 334 | 8 398 733 | 37 203 067 | 89.4% | 2 564 682 | 2 974 451 | 5 539 133 | 85.9% | (8.1%) |
| | Total | 538 533 462 | 78 378 851 | 616 912 312 | 99 753 216 | 22 176 502 | 121 929 719 | 19.8% | 514 821 908 | 59 933 123 | 574 755 031 | 93.2% | 94 233 027 | 21 101 657 | 115 334 684 | 92.9% | 5.7% |
| Summary per Province | | | | | | | | | | | | | | | | | |
| | Eastern Cape | 48 025 345 | 10 386 301 | 58 411 646 | 7 404 117 | 2 174 033 | 9 578 151 | 16.4% | 44 489 768 | 7 782 259 | 52 272 027 | 89.5% | 6 231 878 | 2 548 619 | 8 780 497 | 93.4% | 9.1% |
| | Free State | 25 034 045 | 3 343 179 | 28 377 224 | 4 249 241 | 718 044 | 4 967 286 | 17.5% | 21 844 601 | 1 881 241 | 23 725 842 | 83.6% | 4 025 180 | 654 691 | 4 679 871 | 85.1% | 6.1% |
| | Gauteng | 192 437 023 | 13 574 663 | 206 011 687 | 36 223 771 | 5 101 438 | 41 325 208 | 20.1% | 192 893 939 | 11 524 880 | 204 418 819 | 99.2% | 38 923 688 | 4 567 173 | 43 490 861 | 91.1% | (5.0%) |
| | Kwazulu-Natal | 94 632 692 | 16 781 214 | 111 413 906 | 18 083 424 | 4 685 445 | 22 768 870 | 20.4% | 92 253 952 | 12 545 535 | 104 799 487 | 94.1% | 15 472 211 | 4 568 873 | 20 041 084 | 93.7% | 13.6% |
| | Limpopo | 26 771 517 | 7 748 830 | 34 520 347 | 3 178 263 | 1 801 452 | 4 979 715 | 14.4% | 23 520 443 | 6 098 652 | 29 619 095 | 85.8% | 2 886 940 | 1 812 756 | 4 699 696 | 125.6% | 6.0% |
| | Mpumalanga | 27 921 759 | 4 396 115 | 32 317 874 | 4 052 878 | 841 877 | 4 934 755 | 15.3% | 23 741 532 | 3 281 737 | 27 023 269 | 83.6% | 3 620 084 | 1 230 078 | 4 850 162 | 82.3% | 1.7% |
| | North West | 25 706 461 | 3 217 833 | 28 924 293 | 3 631 748 | 643 065 | 4 274 813 | 16.2% | 21 174 021 | 2 449 980 | 23 624 001 | 81.7% | 4 549 555 | 1 041 579 | 5 591 134 | 79.3% | (16.4%) |
| | Northern Cape | 9 941 066 | 1 601 019 | 11 542 085 | 1 171 888 | 387 039 | 1 559 737 | 13.5% | 7 965 381 | 1 165 341 | 9 130 722 | 79.1% | 1 706 035 | 321 030 | 2 027 065 | 78.3% | (23.1%) |
| | Western Cape | 88 063 552 | 17 329 697 | 105 393 250 | 21 517 877 | 5 623 308 | 27 141 185 | 25.8% | 86 937 271 | 13 203 498 | 100 140 768 | 95.0% | 16 817 057 | 4 356 857 | 21 173 915 | 95.6% | 28.2% |
| | Total National | 538 533 462 | 78 378 851 | 616 912 312 | 99 753 216 | 22 176 502 | 121 929 719 | 19.8% | 514 821 908 | 59 933 123 | 574 755 031 | 93.2% | 94 233 027 | 21 101 657 | | | |

National aggregated expenditure as at 30 June 2024

| R thousands | Adjusted Budget | | | Fourth Quarter 2023/24 | | | | Year to date: 30 June 2024 | | | | Fourth Quarter 2022/23 | | | | Q4 of 2022/23 to Q4 of 2023/24 |
|-----------------------------|--------------------|-------------------|--------------------|------------------------|-------------------|--------------------|-------------------------------|----------------------------|-------------------|--------------------|-------------------------------|------------------------|-------------------|--------------------|-------------------------------|--------------------------------|
| | Operating | Capital | Total | Operating | Capital | Total | 4th Q as % of adjusted budget | Operating | Capital | Total | Total as % of adjusted budget | Operating | Capital | Total | Total as % of adjusted budget | |
| Expenditure | | | | | | | | | | | | | | | | |
| Category A (Metro) | 319 038 575 | 34 677 984 | 353 716 560 | 76 730 624 | 12 377 564 | 89 108 188 | 25.2% | 312 989 028 | 27 185 122 | 340 174 150 | 96.2% | 76 248 687 | 9 728 654 | 85 977 342 | 92.3% | 3.6% |
| Category B (Local) | 192 562 815 | 33 841 063 | 226 403 877 | 44 329 055 | 7 924 648 | 52 253 704 | 23.1% | 161 976 811 | 25 092 323 | 187 069 134 | 82.6% | 41 461 555 | 8 804 583 | 50 266 138 | 81.2% | 4.0% |
| Category C (District) | 31 124 424 | 10 115 942 | 41 240 366 | 7 138 622 | 2 331 036 | 9 469 659 | 23.0% | 26 504 710 | 8 459 262 | 34 963 972 | 84.8% | 6 762 750 | 2 979 353 | 9 742 103 | 80.2% | (2.8%) |
| Total | 542 725 814 | 78 634 989 | 621 360 803 | 128 198 301 | 22 633 249 | 150 831 550 | 24.3% | 501 470 549 | 60 736 707 | 562 207 256 | 90.5% | 124 472 992 | 21 512 590 | 145 985 582 | 87.4% | 3.3% |
| Summary per Province | | | | | | | | | | | | | | | | |
| Eastern Cape | 49 147 724 | 10 440 182 | 59 587 906 | 10 548 482 | 2 197 641 | 12 746 123 | 21.4% | 43 542 237 | 7 938 497 | 51 480 734 | 86.4% | 12 753 962 | 2 555 464 | 15 309 426 | 86.4% | (16.7%) |
| Free State | 26 528 652 | 3 333 857 | 29 862 509 | 6 216 030 | 720 700 | 6 936 730 | 23.2% | 21 902 667 | 1 892 745 | 23 795 412 | 79.7% | 5 408 255 | 862 332 | 6 070 587 | 75.5% | 14.3% |
| Gauteng | 190 604 454 | 13 580 663 | 204 185 117 | 45 009 464 | 5 038 257 | 50 047 721 | 24.5% | 192 945 032 | 11 451 158 | 204 397 090 | 100.1% | 46 929 791 | 4 611 086 | 51 540 877 | 92.9% | (2.9%) |
| Kwazulu-Natal | 95 176 412 | 16 800 594 | 111 977 006 | 21 643 842 | 5 103 756 | 26 747 597 | 23.9% | 85 746 291 | 13 070 407 | 98 816 698 | 88.2% | 19 552 400 | 4 839 855 | 24 392 256 | 86.8% | 9.7% |
| Limpopo | 26 318 867 | 7 779 365 | 34 098 232 | 6 645 850 | 1 809 572 | 8 455 422 | 24.8% | 23 528 121 | 6 173 348 | 29 701 469 | 87.1% | 5 657 151 | 1 828 831 | 7 485 981 | 79.5% | 13.0% |
| Mpumalanga | 29 718 373 | 4 407 142 | 34 125 514 | 6 436 376 | 856 609 | 7 292 985 | 21.4% | 25 014 741 | 3 312 789 | 28 327 530 | 83.0% | 7 207 895 | 1 245 717 | 8 453 612 | 87.1% | (13.7%) |
| North West | 25 721 837 | 3 231 568 | 28 953 405 | 5 923 744 | 841 782 | 6 765 526 | 23.4% | 20 389 753 | 2 459 518 | 22 849 271 | 78.8% | 5 632 742 | 1 047 852 | 6 680 594 | 76.9% | 1.3% |
| Northern Cape | 10 449 907 | 1 631 785 | 12 081 692 | 2 137 723 | 388 338 | 2 526 060 | 20.9% | 7 941 914 | 1 170 309 | 9 112 223 | 75.4% | 1 962 647 | 321 306 | 2 279 953 | 71.4% | 11.1% |
| Western Cape | 89 059 589 | 17 429 834 | 106 489 422 | 23 636 790 | 5 676 595 | 29 313 385 | 27.5% | 80 488 893 | 13 267 936 | 93 756 829 | 88.0% | 19 378 148 | 4 400 147 | 23 778 295 | 88.9% | 23.3% |
| Total National | 542 725 814 | 78 634 989 | 621 360 803 | 128 198 301 | 22 633 249 | 150 831 550 | 24.3% | 501 470 549 | 60 736 707 | 562 207 256 | 90.5% | 124 472 992 | 21 512 590 | 145 985 582 | 87.4% | 3.3% |

Source: National Treasury Local Government Database

4. Salaries and wages:

Salary and Wages expenditure as at 30 June 2024

| R thousands | Budget | | Fourth Quarter 2023/24 | | Year to date: 30 June 2024 | | Fourth Quarter 2022/23 | | |
|------------------------------|--------------------|--------------------|------------------------|-------------------------------|----------------------------|-------------------------------|------------------------|-------------------------------|--------------------------------|
| | Main appropriation | Adjusted Budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total as % of adjusted budget | Actual Expenditure | Total as % of adjusted budget | Q4 of 2022/23 to Q4 of 2023/24 |
| Category A (Metro) | 86 262 073 | 85 699 355 | 19 099 619 | 22.3% | 80 820 775 | 94.3% | 18 994 197 | 92.2% | 0.6% |
| Category B (Local) | 55 969 571 | 55 607 157 | 12 809 193 | 23.0% | 50 860 320 | 91.5% | 12 126 771 | 91.8% | 5.6% |
| Category C (District) | 12 259 550 | 12 116 463 | 2 894 946 | 23.9% | 11 590 327 | 95.7% | 2 616 100 | 93.1% | 10.7% |
| Total | 154 491 194 | 153 422 975 | 34 803 758 | 22.7% | 143 271 422 | 93.4% | 33 737 068 | 92.1% | 3.2% |
| Per Province | | | | | | | | | |
| Eastern Cape | 15 937 614 | 15 649 030 | 3 582 274 | 22.9% | 14 327 667 | 91.6% | 3 434 429 | 92.2% | 4.3% |
| Free State | 7 947 089 | 7 858 351 | 1 806 188 | 23.0% | 7 202 979 | 91.7% | 1 826 638 | 94.5% | (1.1%) |
| Gauteng | 48 645 294 | 48 581 146 | 10 862 240 | 22.4% | 46 293 032 | 95.3% | 11 115 990 | 92.7% | (2.3%) |
| Kwazulu-Natal | 26 830 268 | 26 337 899 | 6 027 799 | 22.9% | 24 590 192 | 93.4% | 5 507 394 | 92.3% | 9.4% |
| Limpopo | 8 550 876 | 8 378 880 | 1 991 852 | 23.8% | 7 784 001 | 92.9% | 1 816 447 | 91.0% | 9.7% |
| Mpumalanga | 8 403 874 | 8 509 459 | 1 951 563 | 22.9% | 7 969 224 | 93.7% | 1 924 186 | 92.4% | 1.4% |
| North West | 6 771 573 | 6 797 298 | 1 554 057 | 22.9% | 6 163 111 | 90.7% | 1 526 761 | 88.3% | 1.8% |
| Northern Cape | 3 854 264 | 3 813 405 | 805 152 | 21.1% | 3 204 616 | 84.0% | 668 304 | 82.5% | 20.5% |
| Western Cape | 27 550 343 | 27 497 509 | 6 222 633 | 22.6% | 25 736 600 | 93.6% | 5 916 919 | 92.8% | 5.2% |
| Total | 154 491 194 | 153 422 975 | 34 803 758 | 22.7% | 143 271 422 | 93.4% | 33 737 068 | 92.1% | 3.2% |

Source: National Treasury Local Government Database

5. Aggregate revenue and expenditure trends for metros:

Metros aggregated revenue as at 4th Quarter Ended 30 June 2024

| R thousands | Adjusted Budget | | | Fourth Quarter 2023/24 | | | | Year to date: 30 June 2024 | | | | Fourth Quarter 2022/23 | | | | |
|----------------------|--------------------|-------------------|--------------------|------------------------|-------------------|-------------------|-------------------------------|----------------------------|-------------------|--------------------|---------------------------------------|------------------------|------------------|-------------------|---------------------------------------|--------------------------------|
| | Operating Revenue | Capital Revenue | Total | Operating Revenue | Capital Revenue | Total | 4th Q as % of adjusted budget | Operating Revenue | Capital Revenue | Total | Total Revenue as % of adjusted budget | Operating Revenue | Capital Revenue | Total | Total Revenue as % of adjusted budget | Q4 of 2022/23 to Q4 of 2023/24 |
| Buffalo City | 9 386 530 | 1 293 895 | 10 680 425 | 1 687 078 | 328 415 | 2 015 493 | 18.9% | 9 020 580 | 969 029 | 9 989 609 | 93.5% | 1 343 082 | 418 459 | 1 761 541 | 86.6% | 14.4% |
| Cape Town | 60 520 762 | 11 379 893 | 71 900 655 | 15 636 004 | 3 821 179 | 19 457 183 | 27.1% | 60 838 557 | 9 028 915 | 69 867 473 | 97.2% | 11 736 361 | 2 893 038 | 14 629 400 | 98.1% | 33.0% |
| City of Ekurhuleni | 55 539 198 | 2 718 720 | 58 257 918 | 11 947 980 | 727 195 | 12 675 174 | 21.1% | 52 311 559 | 1 986 572 | 54 298 131 | 93.2% | 10 061 651 | 740 346 | 10 791 996 | 93.2% | 13.7% |
| eThekweni | 53 001 668 | 7 630 469 | 60 632 137 | 11 971 903 | 3 187 811 | 15 159 715 | 25.0% | 53 728 457 | 5 764 598 | 59 493 055 | 98.1% | 9 901 259 | 1 766 919 | 11 668 178 | 96.6% | 29.9% |
| City of Johannesburg | 71 205 653 | 6 903 334 | 78 108 987 | 19 130 552 | 1 712 815 | 20 843 368 | 26.7% | 81 097 177 | 4 898 376 | 85 995 553 | 110.1% | 16 465 921 | 2 285 407 | 18 750 968 | 102.6% | 11.2% |
| Mangaung | 9 247 262 | 960 751 | 10 208 013 | 2 148 807 | 250 924 | 2 399 731 | 23.5% | 9 356 575 | 551 273 | 9 907 848 | 97.1% | 1 779 301 | 234 260 | 2 013 561 | 91.5% | 19.2% |
| Nelson Mandela Bay | 16 421 778 | 1 807 477 | 18 229 254 | 2 976 718 | 410 706 | 3 387 424 | 18.6% | 15 343 641 | 1 058 108 | 16 401 749 | 90.0% | 2 655 289 | 414 120 | 3 069 409 | 107.7% | 10.4% |
| City of Tshwane | 45 078 845 | 1 980 899 | 47 059 744 | 1 399 141 | 2 023 497 | 3 422 638 | 7.3% | 40 595 912 | 2 974 059 | 43 569 971 | 92.6% | 8 702 287 | 977 901 | 9 680 188 | 69.1% | (64.6%) |
| Total | 320 401 695 | 34 675 438 | 355 077 133 | 66 498 184 | 12 462 541 | 78 960 725 | 22.2% | 322 292 458 | 27 230 931 | 349 523 389 | 98.4% | 62 635 150 | 9 730 091 | 72 365 241 | 94.0% | 9.1% |

Source: National Treasury Local Government Database

Metros aggregated expenditure as at 30 June 2024

| R thousands | Adjusted Budget | | | Fourth Quarter 2023/24 | | | | Year to date: 30 June 2024 | | | | Fourth Quarter 2022/23 | | | | Q4 of 2022/23 to Q4 of 2023/24 |
|----------------------|-----------------------|---------------------|--------------------|------------------------|---------------------|-------------------|-------------------------------|----------------------------|---------------------|--------------------|---|------------------------|---------------------|-------------------|---|--------------------------------|
| | Operating Expenditure | Capital Expenditure | Total | Operating Expenditure | Capital Expenditure | Total | 4th Q as % of adjusted budget | Operating Expenditure | Capital Expenditure | Total | Total Expenditure as % of adjusted budget | Operating Expenditure | Capital Expenditure | Total | Total Expenditure as % of adjusted budget | |
| Buffalo City | 9 386 293 | 1 293 895 | 10 680 189 | 2 645 050 | 328 415 | 2 973 465 | 27.8% | 10 119 569 | 969 029 | 11 088 598 | 103.8% | 2 035 616 | 418 459 | 2 454 075 | 104.0% | 21.2% |
| Cape Town | 60 892 669 | 11 379 893 | 72 272 562 | 16 948 921 | 3 821 179 | 20 770 100 | 28.7% | 56 327 512 | 9 028 915 | 65 356 428 | 90.4% | 13 718 276 | 2 889 181 | 16 607 458 | 91.9% | 25.1% |
| City of Ekurhuleni | 55 070 117 | 2 718 720 | 57 788 837 | 16 428 418 | 727 195 | 17 155 613 | 29.7% | 50 918 151 | 1 986 572 | 52 904 723 | 91.5% | 11 377 624 | 740 346 | 12 117 970 | 89.5% | 41.6% |
| eThekweni | 52 921 652 | 7 633 015 | 60 554 666 | 11 430 567 | 3 189 335 | 14 619 902 | 24.1% | 47 192 080 | 5 766 122 | 52 958 202 | 87.5% | 9 969 697 | 1 766 959 | 11 736 656 | 87.4% | 24.6% |
| City of Johannesburg | 70 151 595 | 6 903 334 | 77 054 929 | 20 522 699 | 1 712 815 | 22 235 514 | 28.9% | 83 323 350 | 4 898 376 | 88 221 726 | 114.5% | 17 823 967 | 2 285 047 | 20 109 014 | 106.4% | 10.6% |
| Mangaung | 8 672 373 | 960 751 | 9 633 125 | 2 963 858 | 250 924 | 3 214 782 | 33.4% | 9 919 109 | 551 273 | 10 470 383 | 108.7% | 2 175 829 | 234 260 | 2 410 088 | 96.1% | 33.4% |
| Nelson Mandela Bay | 16 891 317 | 1 807 477 | 18 698 794 | 3 093 293 | 410 240 | 3 503 532 | 18.7% | 15 775 655 | 1 096 810 | 16 872 465 | 90.2% | 6 396 918 | 416 501 | 6 813 420 | 87.8% | (48.6%) |
| City of Tshwane | 45 052 558 | 1 980 899 | 47 033 457 | 2 697 818 | 1 937 463 | 4 635 280 | 9.9% | 39 413 601 | 2 888 025 | 42 301 625 | 89.9% | 12 750 761 | 977 901 | 13 728 662 | 77.7% | (66.2%) |
| Total | 319 038 575 | 34 677 984 | 353 716 560 | 76 730 624 | 12 377 564 | 89 108 188 | 25.2% | 312 989 028 | 27 185 122 | 340 174 150 | 96.2% | 76 248 687 | 9 728 654 | 85 977 342 | 92.3% | 3.6% |

Source: National Treasury Local Government Database

Metro Quarterly Budget Summary as at 30 June 2024

| Description | Budget year 2023/24 | | | | | | | | | |
|--|---------------------|--------------------|-------------------|---------------------|-------------------|---------------------|--------------------|--------------------|--------------------|----------------|
| | Original Budget | Adjusted Budget | Q1 Sept Actual | Q2 Dec Actual | Q3 Mar Actual | Q4 June Actual | YTD Actual | YTD Budget | YTD Variance | YTD variance % |
| R thousands | | | | | | | | | | |
| Financial Performance | | | | | | | | | | |
| Property rates | 63 757 930 | 64 027 017 | 26 428 712 | 9 882 428 | 15 813 990 | 14 418 305 | 66 543 435 | 64 027 017 | 2 516 417 | 3.93 |
| Service charges | 178 472 380 | 176 627 097 | 45 558 915 | 43 563 492 | 40 351 870 | 41 180 341 | 170 654 617 | 176 627 097 | (5 972 480) | (3.38) |
| Investment revenue | 2 351 637 | 2 952 193 | 759 511 | 809 187 | 956 799 | 900 612 | 3 426 109 | 2 952 193 | 473 916 | 16.05 |
| Transfer and subsidies - Operational | 36 738 266 | 36 838 834 | 14 183 984 | 12 139 790 | 11 026 169 | (1 198 110) | 36 151 832 | 36 838 834 | (687 003) | (1.86) |
| Other own revenue | 40 340 648 | 39 956 554 | 10 456 682 | 12 135 236 | 11 727 511 | 11 197 036 | 45 516 466 | 39 956 554 | 5 559 912 | 13.91 |
| Total Revenue (excluding capital transfers and contributions) | 321 660 861 | 320 401 695 | 97 387 804 | 78 530 131 | 79 876 339 | 66 498 184 | 322 292 458 | 320 401 695 | 1 890 763 | 4.00 |
| Employee costs | 85 188 673 | 84 620 816 | 19 073 431 | 22 447 994 | 19 413 133 | 18 860 217 | 79 794 775 | 84 620 816 | (4 826 040) | (5.70) |
| Remuneration of councillors | 1 073 399 | 1 078 540 | 258 535 | 274 453 | 253 610 | 239 402 | 1 026 000 | 1 078 540 | (52 539) | (4.87) |
| Depreciation and amortisation | 19 667 046 | 19 508 298 | 3 165 929 | 3 200 881 | 4 453 871 | 7 984 139 | 18 804 819 | 19 508 299 | (703 480) | (3.61) |
| Finance charges | 7 336 539 | 7 729 841 | 1 545 730 | 2 255 496 | 2 146 011 | 2 363 199 | 8 310 436 | 7 729 841 | 580 595 | 7.51 |
| Inventory consumed and bulk purchases | 117 431 729 | 113 873 280 | 30 342 204 | 33 784 845 | 21 822 563 | 24 834 333 | 110 783 945 | 113 873 280 | (3 089 336) | (2.71) |
| Transfers and subsidies | 2 144 888 | 2 131 608 | 1 481 473 | 1 901 026 | 2 978 869 | 1 930 908 | 8 292 276 | 2 131 608 | 6 160 668 | 289.02 |
| Other expenditure | 87 097 273 | 90 021 290 | 19 854 073 | 25 874 869 | 19 717 657 | 20 506 381 | 85 952 980 | 90 021 290 | (4 068 311) | (4.52) |
| Total Expenditure | 319 939 549 | 318 963 672 | 75 721 376 | 89 739 563 | 70 785 713 | 76 718 579 | 312 965 230 | 318 963 673 | (5 998 442) | (1.88) |
| Surplus/(Deficit) | 1 721 312 | 1 438 023 | 21 666 429 | (11 209 432) | 9 090 626 | (10 220 395) | 9 327 228 | 1 438 022 | 7 889 206 | 548.62 |
| Transfers and subsidies - capital (monetary allocations) | 18 228 006 | 17 519 338 | 1 534 872 | 3 128 649 | 3 187 097 | 2 586 634 | 10 407 252 | 17 519 338 | (7 112 086) | (40.60) |
| Transfers and subsidies - capital (in-kind) | - | - | 40 | - | - | 77 | 117 | - | 117 | - |
| Surplus/(Deficit) after capital transfers & contributions | 19 949 318 | 18 957 361 | 23 201 341 | (8 080 783) | 12 277 723 | (7 663 684) | 19 734 597 | 18 957 360 | 777 237 | 4.10 |
| Share of Surplus/Deficit attributable to Associate | 255 945 | 269 565 | 386 848 | 344 711 | 466 945 | 369 204 | 1 567 708 | 269 565 | 1 298 143 | 481.57 |
| Surplus/(Deficit) for the year | 20 205 263 | 19 226 926 | 23 588 189 | (7 736 072) | 12 744 668 | (7 294 480) | 21 302 305 | 19 226 925 | 2 075 380 | 10.79 |
| Capital expenditure & funds sources | | | | | | | | | | |
| Capital expenditure | 36 185 962 | 34 677 984 | 35 175 140 | (25 741 628) | 5 374 046 | 12 377 564 | 27 185 122 | 34 677 985 | (7 492 863) | (21.61) |
| Transfers recognised - capital | 17 933 628 | 17 278 001 | 3 009 765 | 1 690 247 | 3 327 310 | 4 509 270 | 12 536 593 | 17 278 001 | (4 741 408) | (27.44) |
| Borrowing | 10 576 338 | 7 558 865 | 1 005 780 | 1 760 788 | (62 252) | 3 248 145 | 5 952 461 | 7 558 865 | (1 606 404) | (21.25) |
| Internally generated funds | 7 621 589 | 9 838 572 | 732 193 | 1 195 571 | 2 108 987 | 4 705 127 | 8 741 877 | 9 838 572 | (1 096 695) | (11.15) |
| Total sources of capital funds | 36 131 555 | 34 675 438 | 4 747 738 | 4 646 605 | 5 374 046 | 12 462 541 | 27 230 931 | 34 675 439 | (7 444 508) | (21.47) |

Source: National Treasury Local Government Database

6. Aggregated revenue and expenditure for secondary cities:

Secondary cities aggregated revenue as at 30 June 2023

| R thousands | Adjusted Budget | | | Fourth Quarter 2023/24 | | | | Year to date: 30 June 2024 | | | | Fourth Quarter 2022/23 | | | | |
|-------------------|-------------------|------------------|-------------------|------------------------|------------------|-------------------|-------------------------------|----------------------------|------------------|-------------------|---------------------------------------|------------------------|------------------|-------------------|---------------------------------------|--------------------------------|
| | Operating Revenue | Capital Revenue | Total | Operating Revenue | Capital Revenue | Total | 4th Q as % of adjusted budget | Operating Revenue | Capital Revenue | Total | Total Revenue as % of adjusted budget | Operating Revenue | Capital Revenue | Total | Total Revenue as % of adjusted budget | Q4 of 2022/23 to Q4 of 2023/24 |
| City of Matlosana | 3 926 021 | 216 857 | 4 142 878 | 820 733 | 42 432 | 863 165 | 20.8% | 3 887 983 | 132 533 | 4 020 516 | 97.0% | 740 269 | 41 300 | 781 570 | 88.0% | 10.4% |
| City of Mbombela | 4 267 603 | 683 978 | 4 951 581 | 701 791 | 37 307 | 739 098 | 14.9% | 4 024 153 | 520 045 | 4 544 197 | 91.8% | 616 150 | 179 488 | 795 638 | 86.1% | (7.1%) |
| Drakenstein | 3 093 956 | 495 742 | 3 589 698 | 701 289 | 212 219 | 913 508 | 25.4% | 2 999 276 | 442 671 | 3 441 947 | 95.9% | 591 505 | 70 975 | 662 480 | 96.9% | 37.9% |
| Emalahleni (MP) | 4 471 386 | 231 324 | 4 702 710 | 866 380 | 63 258 | 929 638 | 19.8% | 3 559 856 | 167 883 | 3 727 740 | 79.3% | 701 376 | 70 653 | 772 029 | 87.7% | 20.4% |
| Emfuleni | 7 960 116 | 489 733 | 8 449 849 | 1 586 442 | 121 278 | 1 707 720 | 20.2% | 7 551 566 | 216 453 | 7 768 019 | 91.9% | 1 579 954 | 92 984 | 1 672 938 | 96.6% | 2.1% |
| George | 3 229 481 | 1 728 729 | 4 958 211 | 726 452 | 413 308 | 1 139 760 | 23.0% | 2 830 197 | 933 180 | 3 763 377 | 75.9% | 664 087 | 328 849 | 992 936 | 79.1% | 14.8% |
| Govan Mbeki | 3 072 268 | 193 593 | 3 265 860 | 364 099 | 12 907 | 377 007 | 11.5% | 2 305 371 | 143 656 | 2 449 027 | 75.0% | 498 319 | 97 707 | 596 026 | 81.8% | (36.7%) |
| J B Marks | 2 149 066 | 225 462 | 2 374 528 | 372 514 | 36 736 | 409 250 | 17.2% | 1 833 209 | 151 243 | 1 984 452 | 83.6% | 365 875 | 60 938 | 426 814 | 76.1% | (4.1%) |
| Madibeng | 2 556 367 | 353 871 | 2 910 238 | 497 999 | 116 071 | 614 070 | 21.1% | 2 474 158 | 312 925 | 2 787 083 | 95.8% | 370 529 | 175 281 | 545 810 | 88.2% | 12.5% |
| Matjhabeng | 4 058 207 | 306 072 | 4 364 279 | 663 771 | 71 157 | 734 928 | 16.8% | 3 381 702 | 177 333 | 3 559 034 | 81.5% | 554 114 | 79 693 | 633 807 | 76.5% | 16.0% |
| Mogale City | 3 876 716 | 463 683 | 4 340 400 | 897 263 | 195 285 | 1 092 548 | 25.2% | 4 004 123 | 675 798 | 4 679 922 | 107.8% | 736 941 | 155 100 | 892 041 | 95.9% | 22.5% |
| Msunduzi | 7 908 043 | 802 544 | 8 710 587 | 1 194 887 | (172 717) | 1 022 170 | 11.7% | 6 287 727 | 166 560 | 6 454 287 | 74.1% | 1 221 898 | (13 206) | 1 208 691 | 86.1% | (15.4%) |
| Newcastle | 2 389 032 | 250 902 | 2 640 934 | 462 110 | 70 588 | 532 698 | 20.1% | 2 319 630 | 211 123 | 2 530 753 | 95.6% | 415 403 | 48 693 | 464 096 | 93.3% | 14.8% |
| Polokwane | 4 935 692 | 866 335 | 5 802 027 | 872 518 | 276 108 | 1 148 625 | 19.8% | 4 411 789 | 875 945 | 5 287 734 | 91.1% | 810 981 | 366 453 | 1 177 434 | 90.2% | (2.4%) |
| Rustenburg | 7 851 564 | 558 661 | 8 410 225 | 1 581 070 | 141 345 | 1 722 415 | 20.5% | 5 708 240 | 303 239 | 6 011 480 | 71.5% | 2 038 298 | 138 213 | 2 176 511 | 67.6% | (20.9%) |
| Sol Plaatje | 2 798 666 | 216 739 | 3 015 405 | 594 094 | 78 987 | 673 081 | 22.0% | 2 757 386 | 169 430 | 2 926 815 | 97.1% | 542 054 | 44 911 | 586 965 | 93.2% | 13.0% |
| Stellenbosch | 2 320 261 | 491 726 | 2 811 987 | 558 776 | 147 052 | 705 828 | 25.1% | 2 304 027 | 359 118 | 2 663 145 | 94.7% | 487 509 | 120 744 | 608 253 | 97.0% | 16.0% |
| Steve Tshwete | 2 218 765 | 279 446 | 2 498 211 | 319 166 | 59 453 | 378 618 | 15.2% | 1 953 600 | 192 136 | 2 145 736 | 85.9% | 404 072 | 163 535 | 567 607 | 85.5% | (33.3%) |
| uMhlatuze | 5 125 627 | 817 407 | 5 943 033 | 1 103 802 | 149 547 | 1 253 349 | 21.1% | 5 008 324 | 793 520 | 5 801 843 | 97.7% | 1 192 888 | 254 153 | 1 447 011 | 97.0% | (13.4%) |
| Total | 78 213 836 | 9 672 804 | 87 886 640 | 14 875 155 | 2 072 321 | 16 947 476 | 19.3% | 69 602 317 | 6 944 790 | 76 547 107 | 87.1% | 14 532 193 | 2 475 462 | 17 007 655 | 87.1% | (0.4%) |

Source: National Treasury Local Government Database

Secondary cities aggregated expenditure as at 30 June 2024

| R thousands | Adjusted Budget | | | Fourth Quarter 2023/24 | | | | Year to date: 30 June 2024 | | | | Fourth Quarter 2022/23 | | | | |
|-------------------|-----------------------|---------------------|-------------------|------------------------|---------------------|-------------------|-------------------------------|----------------------------|---------------------|-------------------|---|------------------------|---------------------|-------------------|---|--------------------------------|
| | Operating Expenditure | Capital Expenditure | Total | Operating Expenditure | Capital Expenditure | Total | 4th Q as % of adjusted budget | Operating Expenditure | Capital Expenditure | Total | Total Expenditure as % of adjusted budget | Operating Expenditure | Capital Expenditure | Total | Total Expenditure as % of adjusted budget | Q4 of 2022/23 to Q4 of 2023/24 |
| City of Matlosana | 3 927 625 | 216 857 | 4 144 482 | 1 486 577 | 42 432 | 1 529 009 | 36.9% | 3 810 489 | 132 533 | 3 943 022 | 95.1% | 686 732 | 41 300 | 728 033 | 70.1% | 110.0% |
| City of Mbombela | 4 128 001 | 683 978 | 4 811 979 | 1 365 441 | 37 307 | 1 402 747 | 29.2% | 4 425 289 | 520 045 | 4 945 334 | 102.8% | 851 661 | 179 488 | 1 031 149 | 91.1% | 36.0% |
| Drakenstein | 3 130 031 | 495 742 | 3 625 773 | 624 859 | 212 219 | 837 078 | 23.1% | 2 601 645 | 442 671 | 3 044 316 | 84.0% | 640 878 | 70 975 | 711 853 | 87.2% | 17.6% |
| Emalahleni (MP) | 5 192 632 | 231 324 | 5 423 956 | 600 438 | 63 258 | 663 696 | 12.2% | 3 233 920 | 167 883 | 3 401 803 | 62.7% | 1 489 229 | 70 653 | 1 559 882 | 94.6% | (57.5%) |
| Emfuleni | 7 645 790 | 489 733 | 8 135 523 | 1 720 177 | 121 278 | 1 841 455 | 22.6% | 7 451 098 | 216 453 | 7 667 551 | 94.2% | 1 995 571 | 93 063 | 2 088 633 | 92.8% | (11.8%) |
| George | 3 175 346 | 1 728 729 | 4 904 075 | 743 322 | 413 308 | 1 156 630 | 23.6% | 2 665 000 | 933 180 | 3 598 180 | 73.3% | 656 364 | 328 849 | 985 213 | 73.6% | 17.4% |
| Govan Mbeki | 3 141 752 | 196 093 | 3 337 844 | 460 252 | 14 857 | 475 109 | 14.2% | 2 885 612 | 147 331 | 3 032 943 | 90.9% | 815 834 | 97 564 | 913 398 | 99.7% | (48.0%) |
| J B Marks | 2 220 444 | 225 462 | 2 445 906 | 507 224 | 38 332 | 545 556 | 22.3% | 2 125 870 | 154 711 | 2 280 581 | 93.2% | 459 444 | 60 938 | 520 382 | 72.7% | 4.8% |
| Madibeng | 2 542 645 | 353 871 | 2 896 516 | 748 572 | 116 071 | 864 642 | 29.9% | 2 415 470 | 312 925 | 2 728 395 | 94.2% | 916 377 | 175 281 | 1 091 658 | 94.7% | (20.8%) |
| Matjhabeng | 3 959 838 | 306 072 | 4 265 910 | 746 001 | 71 157 | 817 158 | 19.2% | 2 590 042 | 177 333 | 2 767 374 | 64.9% | 604 009 | 79 693 | 683 702 | 52.3% | 19.5% |
| Mogale City | 3 906 560 | 463 683 | 4 370 243 | 955 518 | 195 285 | 1 150 803 | 26.3% | 3 717 511 | 675 798 | 4 393 309 | 100.5% | 1 019 240 | 155 100 | 1 174 340 | 88.0% | (2.0%) |
| Msunduzi | 7 564 072 | 802 544 | 8 366 616 | 1 884 184 | 152 738 | 2 036 922 | 24.3% | 6 767 453 | 562 324 | 7 329 777 | 87.6% | 1 431 324 | 227 811 | 1 659 135 | 70.9% | 22.8% |
| Newcastle | 2 771 049 | 250 902 | 3 021 950 | 643 439 | 70 588 | 714 027 | 23.6% | 2 302 753 | 212 909 | 2 515 662 | 83.2% | 531 006 | 49 370 | 580 376 | 87.8% | 23.0% |
| Polokwane | 4 583 348 | 866 335 | 5 449 683 | 1 483 098 | 276 108 | 1 759 206 | 32.3% | 5 272 509 | 875 945 | 6 148 455 | 112.8% | 1 220 668 | 366 453 | 1 587 121 | 98.6% | 10.9% |
| Rustenburg | 7 288 468 | 558 661 | 7 847 129 | 1 309 050 | 141 345 | 1 450 395 | 18.5% | 4 566 102 | 303 239 | 4 869 341 | 62.1% | 1 697 632 | 138 213 | 1 835 845 | 84.3% | (21.0%) |
| Sol Plaatje | 2 782 911 | 216 739 | 2 999 650 | 611 903 | 78 987 | 690 890 | 23.0% | 2 492 925 | 169 430 | 2 662 354 | 88.8% | 646 613 | 44 911 | 691 524 | 87.5% | (0.1%) |
| Stellenbosch | 2 360 377 | 491 726 | 2 852 103 | 494 209 | 147 052 | 641 261 | 22.5% | 1 900 278 | 359 118 | 2 259 396 | 79.2% | 443 579 | 120 744 | 564 324 | 82.2% | 13.6% |
| Steve Tshwete | 2 458 262 | 279 446 | 2 737 708 | 343 394 | 59 453 | 402 847 | 14.7% | 2 049 390 | 192 136 | 2 241 526 | 81.9% | 513 835 | 163 577 | 677 412 | 87.3% | (40.5%) |
| uMhlatuze | 5 286 027 | 817 407 | 6 103 434 | 1 502 421 | 149 547 | 1 651 968 | 27.1% | 5 310 768 | 793 520 | 6 104 288 | 100.0% | 1 680 665 | 254 153 | 1 934 818 | 103.6% | (14.6%) |
| Total | 78 065 178 | 9 675 304 | 87 740 482 | 18 230 077 | 2 401 322 | 20 631 399 | 23.5% | 68 582 125 | 7 349 482 | 75 931 607 | 86.5% | 18 300 662 | 2 717 136 | 21 017 798 | 85.3% | (1.8%) |

Source: National Treasury Local Government Database

Quarterly Budget Summary for 4th Quarter ended 30 June 2024

| Description | Budget year 2023/24 | | | | | | | | |
|--|---------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--------------------|----------------|
| | Original Budget | Adjusted Budget | Q1 Sept Actual | Q2 Dec Actual | Q3 Mar Actual | YTD Actual | YTD Budget | YTD Variance | YTD variance % |
| R thousands | | | | | | | | | |
| Financial Performance | | | | | | | | | |
| Property rates | 12 204 782 | 12 087 143 | 3 218 567 | 2 754 225 | 2 836 052 | 11 584 265 | 12 087 143 | (502 878) | (4.16) |
| Service charges | 45 755 836 | 44 783 266 | 9 993 643 | 8 991 225 | 9 104 348 | 36 974 803 | 44 783 266 | (7 808 463) | (17.44) |
| Investment revenue | 374 626 | 448 298 | 106 399 | 122 270 | 123 157 | 513 432 | 448 298 | 65 134 | 14.53 |
| Transfer and subsidies - Operational | 13 248 763 | 13 373 130 | 4 663 059 | 4 423 027 | 3 079 326 | 13 215 729 | 13 373 130 | (157 401) | (1.18) |
| Other own revenue | 7 142 760 | 7 522 000 | 1 510 229 | 1 631 022 | 2 170 614 | 7 314 087 | 7 522 000 | (207 913) | (2.76) |
| Total Revenue (excluding capital transfers and contributions) | 78 726 766 | 78 213 836 | 19 491 896 | 17 921 769 | 17 313 496 | 69 602 317 | 78 213 836 | (8 611 520) | (11.01) |
| Employee costs | 18 251 219 | 17 910 977 | 3 961 423 | 4 377 433 | 4 266 348 | 16 761 267 | 17 910 978 | (1 149 711) | (6.42) |
| Remuneration of councillors | 793 099 | 795 092 | 148 634 | 219 461 | 195 345 | 727 988 | 795 092 | (67 104) | (8.44) |
| Depreciation and amortisation | 6 073 053 | 6 059 959 | 1 332 403 | 1 699 936 | 854 977 | 4 955 659 | 6 059 959 | (1 104 300) | (18.22) |
| Finance charges | 1 211 473 | 1 300 794 | 375 310 | 455 262 | 307 577 | 1 235 926 | 1 300 794 | (64 868) | (4.99) |
| Inventory consumed and bulk purchases | 30 844 903 | 30 934 584 | 7 481 488 | 6 929 442 | 6 472 212 | 27 680 516 | 30 934 584 | (3 254 068) | (10.52) |
| Transfers and subsidies | 244 973 | 304 890 | 54 545 | 48 789 | 71 204 | 270 991 | 304 890 | (33 899) | (11.12) |
| Other expenditure | 19 991 645 | 20 758 883 | 2 973 505 | 4 008 810 | 4 117 942 | 16 949 777 | 20 758 883 | (3 809 106) | (18.35) |
| Total Expenditure | 77 410 365 | 78 065 178 | 16 327 308 | 17 739 134 | 16 285 606 | 68 582 125 | 78 065 180 | (9 483 056) | (12.15) |
| Surplus/(Deficit) | 1 316 402 | 148 658 | 3 164 588 | 182 635 | 1 027 891 | 1 020 192 | 148 656 | 871 536 | 586.28 |
| Transfers and subsidies - capital (monetary allocations) | 5 793 137 | 6 656 756 | 831 506 | 1 535 667 | 1 098 343 | 5 255 616 | 6 656 756 | (1 401 140) | (21.05) |
| Transfers and subsidies - capital (in-kind) | 7 000 | 51 042 | (1 351) | - | 23 410 | 3 559 | 51 042 | (47 482) | (93.03) |
| Surplus/(Deficit) after capital transfers & contributions | 7 116 538 | 6 856 456 | 3 994 743 | 1 718 302 | 2 149 644 | 6 279 368 | 6 856 454 | (577 086) | (8.42) |
| Share of Surplus/Deficit attributable to Associate | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | 7 116 538 | 6 856 456 | 3 994 743 | 1 718 302 | 2 149 644 | 6 279 368 | 6 856 454 | (577 086) | (8.42) |
| Capital expenditure & funds sources | | | | | | | | | |
| Capital expenditure | 8 744 255 | 9 675 304 | 1 140 551 | 2 101 086 | 1 706 522 | 7 349 482 | 9 675 304 | (2 325 822) | (24.04) |
| Transfers recognised - capital | 5 610 482 | 6 445 895 | 782 489 | 1 438 272 | 1 144 858 | 4 620 792 | 6 445 895 | (1 825 103) | (28.31) |
| Borrowing | 1 183 254 | 997 054 | 143 140 | 261 559 | 173 794 | 813 545 | 997 054 | (183 508) | (18.41) |
| Internally generated funds | 8 603 007 | 2 229 855 | 169 805 | 391 974 | 366 577 | 1 510 452 | 2 229 855 | (719 403) | (32.26) |
| Total sources of capital funds | 15 396 742 | 9 672 804 | 1 095 435 | 2 091 805 | 1 685 229 | 6 944 790 | 9 672 804 | (2 728 014) | (28.20) |

Source: National Treasury Local Government Database

7. Operating revenue and expenditure per function for metros:

Metros aggregated budgets, revenue and Expenditure per function as at 30 June 2024

| | Budget | | Fourth Quarter 2023/24 | | Year to date: 30 June 2024 | | Fourth Quarter 2022/23 | | Q4 of 2022/23 to Q4 of 2023/24 |
|-------------------------|--------------------|-------------------|------------------------|-------------------------------|----------------------------|---|------------------------|---|--------------------------------|
| | Main appropriation | Adjusted Budget | Actual Revenue | 4th Q as % of adjusted budget | Actual Revenue | Total Revenue as % of adjusted budget | Actual Revenue | Total Revenue as % of adjusted budget | |
| R thousands | | | | | | | | | |
| Water management | | | | | | | | | |
| Buffalo City | 1 164 266 | 1 074 531 | 208 499 | 19.4% | 1 046 687 | 97.4% | 167 833 | 82.9% | 24.2% |
| Cape Town | 9 627 460 | 10 237 864 | 4 475 738 | 43.7% | 10 100 149 | 98.7% | 2 041 541 | 96.9% | 119.2% |
| City of Ekurhuleni | 13 700 076 | 13 895 703 | 2 965 062 | 21.3% | 13 935 509 | 100.3% | 1 554 927 | 98.8% | 90.7% |
| eThekweni | 9 683 333 | 9 683 333 | 2 764 139 | 28.5% | 9 766 229 | 100.9% | 1 766 139 | 99.7% | 56.5% |
| City of Johannesburg | 9 796 266 | 10 005 029 | 2 775 558 | 27.7% | 10 822 668 | 108.2% | 2 462 960 | 94.3% | 12.7% |
| Mangaung | 1 844 878 | 1 844 878 | 573 109 | 31.1% | 2 009 414 | 108.9% | 354 776 | 108.5% | 61.5% |
| Nelson Mandela Bay | 3 426 438 | 3 696 611 | 1 191 296 | 32.2% | 3 186 415 | 86.2% | 994 809 | 119.4% | 19.8% |
| City of Tshwane | 6 021 317 | 6 121 817 | 1 945 612 | 31.8% | 6 560 715 | 107.2% | 1 426 955 | 76.5% | 36.3% |
| Total | 55 264 034 | 56 559 767 | 16 899 014 | 29.9% | 57 427 784 | 101.5% | 10 769 940 | 97.0% | 56.9% |
| | Main appropriation | Adjusted Budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q4 of 2022/23 to Q4 of 2023/24 |
| R thousands | | | | | | | | | |
| Water management | | | | | | | | | |
| Buffalo City | 844 338 | 840 727 | 259 610 | 30.9% | 956 037 | 113.7% | 145 337 | 112.4% | 78.6% |
| Cape Town | 7 691 241 | 8 262 665 | 4 075 545 | 49.3% | 7 857 373 | 95.1% | 1 833 287 | 95.8% | 122.3% |
| City of Ekurhuleni | 11 133 052 | 10 953 619 | 2 364 105 | 21.6% | 9 440 342 | 86.2% | 2 345 751 | 94.8% | 0.8% |
| eThekweni | 8 687 484 | 8 486 350 | 1 652 110 | 19.5% | 7 583 477 | 89.4% | 1 575 834 | 91.1% | 4.8% |
| City of Johannesburg | 11 196 091 | 11 723 224 | 2 429 286 | 20.7% | 10 054 066 | 85.8% | 4 808 890 | 104.9% | (49.5%) |
| Mangaung | 2 117 304 | 2 121 892 | 628 329 | 29.6% | 2 210 940 | 104.2% | 658 355 | 104.4% | (4.6%) |
| Nelson Mandela Bay | 2 743 123 | 2 742 759 | 201 988 | 7.4% | 3 405 502 | 124.2% | 1 909 389 | 74.5% | (89.4%) |
| City of Tshwane | 5 156 712 | 5 149 287 | 1 261 247 | 24.5% | 5 006 233 | 97.2% | 1 229 685 | 69.9% | 2.6% |
| Total | 49 569 344 | 50 280 523 | 12 872 219 | 25.6% | 46 513 970 | 92.5% | 14 506 527 | 93.4% | (11.3%) |

Source: National Treasury Local Government Database

Metros aggregated budgets, revenue and Expenditure per function as at 30 June 2024

| | Budget | | Fourth Quarter 2023/24 | | Year to date: 30 June 2024 | | Fourth Quarter 2022/23 | | Q4 of 2022/23 to Q4 of 2023/24 |
|-----------------------|--------------------|--------------------|------------------------|-------------------------------|----------------------------|---------------------------------------|------------------------|---------------------------------------|--------------------------------|
| | Main appropriation | Adjusted Budget | Actual Revenue | 4th Q as % of adjusted budget | Actual Revenue | Total Revenue as % of adjusted budget | Actual Revenue | Total Revenue as % of adjusted budget | |
| R thousands | | | | | | | | | |
| Energy sources | | | | | | | | | |
| Buffalo City | 2 682 089 | 2 522 216 | 553 579 | 21.9% | 2 397 894 | 95.1% | 505 034 | 87.0% | 9.6% |
| Cape Town | 20 127 337 | 20 129 687 | 4 941 752 | 24.5% | 20 154 884 | 100.1% | 3 993 533 | 95.8% | 23.7% |
| City of Ekurhuleni | 23 758 259 | 23 806 259 | 4 755 647 | 20.0% | 20 719 603 | 87.0% | 4 206 003 | 93.0% | 13.1% |
| eThekweni | 18 909 557 | 18 909 557 | 4 322 636 | 22.9% | 17 635 499 | 93.3% | 4 024 466 | 95.5% | 7.4% |
| City of Johannesburg | 22 972 481 | 19 158 306 | 5 269 873 | 27.5% | 19 088 378 | 99.6% | 3 878 488 | 86.8% | 35.9% |
| Mangaung | 3 646 129 | 3 646 129 | 803 245 | 22.0% | 3 349 739 | 91.9% | 747 191 | 87.6% | 7.5% |
| Nelson Mandela Bay | 5 305 957 | 5 300 049 | 980 137 | 18.5% | 4 986 436 | 94.1% | 971 446 | 96.9% | 0.9% |
| City of Tshwane | 16 954 289 | 16 819 401 | 2 124 754 | 12.6% | 16 210 428 | 96.4% | 3 199 849 | 66.7% | (33.6%) |
| Total | 114 356 099 | 110 291 603 | 23 751 621 | 21.5% | 104 542 859 | 94.8% | 21 526 008 | 88.4% | 10.3% |
| R thousands | | | | | | | | | |
| Energy sources | | | | | | | | | |
| Buffalo City | 3 503 924 | 3 525 526 | 991 172 | 28.1% | 3 501 499 | 99.3% | 728 365 | 101.0% | 36.1% |
| Cape Town | 17 045 289 | 17 089 377 | 3 814 812 | 22.3% | 15 214 898 | 89.0% | 3 230 283 | 85.9% | 18.1% |
| City of Ekurhuleni | 21 446 425 | 21 254 058 | 6 833 371 | 32.2% | 20 010 287 | 94.1% | 3 970 871 | 91.0% | 72.1% |
| eThekweni | 18 799 967 | 18 858 391 | 4 740 411 | 25.1% | 18 379 416 | 97.5% | 3 890 463 | 95.8% | 21.8% |
| City of Johannesburg | 20 788 870 | 17 433 525 | 5 364 023 | 30.8% | 20 108 627 | 115.3% | 4 138 872 | 100.3% | 29.6% |
| Mangaung | 3 395 493 | 3 436 877 | 1 420 614 | 41.3% | 4 323 433 | 125.8% | 626 981 | 98.3% | 126.6% |
| Nelson Mandela Bay | 6 686 111 | 6 639 970 | 1 647 198 | 24.8% | 6 350 821 | 95.6% | 2 401 940 | 105.3% | (31.4%) |
| City of Tshwane | 17 459 646 | 17 520 467 | (2 336 021) | (13.3%) | 14 674 411 | 83.8% | 3 946 658 | 78.2% | (159.2%) |
| Total | 109 125 725 | 105 758 191 | 22 475 582 | 21.3% | 102 563 391 | 97.0% | 22 934 433 | 92.1% | (2.0%) |

Source: National Treasury Local Government Database

Metros aggregated budgets, revenue and Expenditure per function as at 30 June 2024

| | Budget | | Fourth Quarter 2023/24 | | Year to date: 30 June 2024 | | Fourth Quarter 2022/23 | | Q4 of 2022/23 to Q4 of 2023/24 |
|-------------------------------|--------------------|-------------------|------------------------|-------------------------------|----------------------------|---|------------------------|---|--------------------------------|
| | Main appropriation | Adjusted Budget | Actual Revenue | 4th Q as % of adjusted budget | Actual Revenue | Total Revenue as % of adjusted budget | Actual Revenue | Total Revenue as % of adjusted budget | |
| R thousands | | | | | | | | | |
| Waste water management | | | | | | | | | |
| Buffalo City | 628 112 | 708 316 | 140 712 | 19.9% | 680 543 | 96.1% | 121 035 | 102.4% | 16.3% |
| Cape Town | 3 205 883 | 3 230 774 | 642 183 | 19.9% | 3 316 913 | 102.7% | 506 918 | 99.8% | 26.7% |
| City of Ekurhuleni | 1 401 630 | 1 475 367 | 436 291 | 29.6% | 1 576 977 | 106.9% | 1 189 744 | 110.8% | (63.3%) |
| eThekweni | 2 459 087 | 2 455 692 | 631 676 | 25.7% | 2 432 536 | 99.1% | 360 353 | 84.2% | 75.3% |
| City of Johannesburg | 6 893 057 | 6 893 096 | 1 754 332 | 25.5% | 6 969 006 | 101.1% | 1 693 537 | 103.3% | 3.6% |
| Mangaung | 695 725 | 695 725 | 163 373 | 23.5% | 762 771 | 109.6% | 142 659 | 104.1% | 14.5% |
| Nelson Mandela Bay | 1 058 186 | 1 197 503 | 275 103 | 23.0% | 982 909 | 82.1% | 255 994 | 107.0% | 7.5% |
| City of Tshwane | 1 792 453 | 1 957 453 | (915 937) | (46.8%) | 1 905 379 | 97.3% | 399 233 | 77.3% | (329.4%) |
| Total | 18 134 133 | 18 613 926 | 3 127 733 | 16.8% | 18 627 035 | 100.1% | 4 669 473 | 100.2% | (33.0%) |
| | Main appropriation | Adjusted Budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q4 of 2022/23 to Q4 of 2023/24 |
| R thousands | | | | | | | | | |
| Waste water management | | | | | | | | | |
| Buffalo City | 363 043 | 387 134 | 124 587 | 32.2% | 483 473 | 124.9% | 85 213 | 122.5% | 46.2% |
| Cape Town | 3 357 457 | 3 543 226 | 879 489 | 24.8% | 3 205 201 | 90.5% | 966 205 | 94.7% | (9.0%) |
| City of Ekurhuleni | 1 463 919 | 1 543 340 | 381 058 | 24.7% | 1 235 554 | 80.1% | 366 535 | 80.4% | 4.0% |
| eThekweni | 2 276 928 | 2 453 929 | 550 651 | 22.4% | 2 075 737 | 84.6% | 422 005 | 84.8% | 30.5% |
| City of Johannesburg | 2 202 760 | 2 310 230 | 265 501 | 11.5% | 927 288 | 40.1% | 1 072 833 | 251.1% | (75.3%) |
| Mangaung | 349 025 | 341 750 | 106 252 | 31.1% | 428 284 | 125.3% | 130 651 | 126.7% | (18.7%) |
| Nelson Mandela Bay | 980 068 | 855 011 | 118 616 | 13.9% | 736 700 | 86.2% | 399 292 | 80.8% | (70.3%) |
| City of Tshwane | 684 410 | 724 810 | 262 821 | 36.3% | 668 835 | 92.3% | 196 192 | 63.1% | 34.0% |
| Total | 11 677 611 | 12 159 429 | 2 688 976 | 22.1% | 9 761 073 | 80.3% | 3 638 927 | 99.1% | (26.1%) |

Source: National Treasury Local Government Database

Metros aggregated budgets, revenue and Expenditure per function as at 30 June 2024

| | Budget | | Fourth Quarter 2023/24 | | Year to date: 30 June 2024 | | Fourth Quarter 2022/23 | | Q4 of 2022/23 to Q4 of 2023/24 |
|-------------------------|---------------------------|------------------------|---------------------------|--------------------------------------|----------------------------|--|---------------------------|--|---------------------------------------|
| | Main appropriation | Adjusted Budget | Actual Revenue | 4th Q as % of adjusted budget | Actual Revenue | Total Revenue as % of adjusted budget | Actual Revenue | Total Revenue as % of adjusted budget | |
| R thousands | | | | | | | | | |
| Waste management | | | | | | | | | |
| Buffalo City | 605 919 | 715 164 | 123 781 | 17.3% | 689 177 | 96.4% | 112 276 | 98.6% | 10.2% |
| Cape Town | 2 041 107 | 2 054 278 | 406 343 | 19.8% | 2 026 012 | 98.6% | 351 526 | 96.1% | 15.6% |
| City of Ekurhuleni | 2 728 310 | 2 728 310 | 389 186 | 14.3% | 2 476 572 | 90.8% | 480 438 | 102.8% | (19.0%) |
| eThekweni | 1 529 274 | 1 529 274 | 216 541 | 14.2% | 1 359 240 | 88.9% | 237 043 | 98.8% | (8.6%) |
| City of Johannesburg | 2 600 935 | 2 962 705 | 1 110 862 | 37.5% | 4 304 839 | 145.3% | 785 901 | 145.7% | 41.3% |
| Mangaung | 487 230 | 487 230 | 81 470 | 16.7% | 515 305 | 105.8% | 52 924 | 102.8% | 53.9% |
| Nelson Mandela Bay | 441 249 | 522 484 | 109 364 | 20.9% | 406 521 | 77.8% | 107 065 | 106.0% | 2.1% |
| City of Tshwane | 1 825 767 | 1 925 767 | 196 875 | 10.2% | 2 009 728 | 104.4% | 490 541 | 74.7% | (59.9%) |
| Total | 12 259 791 | 12 925 213 | 2 634 422 | 20.4% | 13 787 394 | 106.7% | 2 617 714 | 105.8% | 0.6% |
| | Main appropriation | Adjusted Budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q4 of 2022/23 to Q4 of 2023/24 |
| R thousands | | | | | | | | | |
| Waste management | | | | | | | | | |
| Buffalo City | 487 212 | 546 303 | 165 871 | 30.4% | 564 920 | 103.4% | 118 852 | 107.3% | 39.6% |
| Cape Town | 2 771 569 | 2 772 150 | 804 778 | 29.0% | 2 705 885 | 97.6% | 732 364 | 97.1% | 9.9% |
| City of Ekurhuleni | 2 034 003 | 2 044 272 | 591 617 | 28.9% | 1 997 082 | 97.7% | 434 824 | 83.8% | 36.1% |
| eThekweni | 1 714 970 | 1 700 795 | 304 602 | 17.9% | 1 272 382 | 74.8% | 243 438 | 83.4% | 25.1% |
| City of Johannesburg | 3 444 394 | 3 708 368 | 1 113 372 | 30.0% | 3 916 410 | 105.6% | 927 479 | 106.7% | 20.0% |
| Mangaung | 306 611 | 358 209 | 117 551 | 32.8% | 443 087 | 123.7% | 99 736 | 118.7% | 17.9% |
| Nelson Mandela Bay | 590 534 | 575 023 | 97 914 | 17.0% | 520 763 | 90.6% | 197 867 | 98.7% | (50.5%) |
| City of Tshwane | 1 563 529 | 1 658 529 | (521 722) | (31.5%) | 1 385 966 | 83.6% | 435 090 | 55.2% | (219.9%) |
| Total | 12 912 821 | 13 363 650 | 2 673 983 | 20.0% | 12 806 496 | 95.8% | 3 189 649 | 90.8% | (16.2%) |

Source: National Treasury Local Government Database

8. Operating revenue and expenditure per function for secondary cities:

Secondary cities aggregated budgets, revenue and expenditure per function as at 30 June 2024

| R thousands | Budget | | Fourth Quarter 2023/24 | | Year to date: 30 June 2024 | | Fourth Quarter 2022/23 | | Q4 of 2022/23 to Q4 of 2023/24 |
|-------------------------|--------------------|-------------------|------------------------|-------------------------------|----------------------------|---|------------------------|---|--------------------------------|
| | Main appropriation | Adjusted Budget | Actual Revenue | 4th 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 Matlosana | 993 373 | 973 676 | 237 405 | 24.4% | 977 396 | 100.4% | 237 925 | 95.2% | (0.2%) |
| City of Mbombela | 438 254 | 443 354 | 28 287 | 6.4% | 429 382 | 96.8% | 29 009 | 95.8% | (2.5%) |
| Drakenstein | 213 258 | 211 208 | 47 191 | 22.3% | 207 061 | 98.0% | 48 608 | 98.2% | (2.9%) |
| Emalaheni (MP) | 635 415 | 598 411 | 127 772 | 21.4% | 439 964 | 73.5% | 41 164 | 70.4% | 210.4% |
| Emfuleni | 903 754 | 941 459 | 227 529 | 24.2% | 957 225 | 101.7% | 304 203 | 118.0% | (25.2%) |
| George | 446 860 | 491 314 | 64 302 | 13.1% | 271 410 | 55.2% | 62 308 | 84.1% | 3.2% |
| Govan Mbeki | 723 517 | 723 517 | 118 597 | 16.4% | 558 547 | 77.2% | 124 867 | 76.3% | (5.0%) |
| J B Marks | 135 812 | 134 950 | 31 670 | 23.5% | 109 812 | 81.4% | 13 811 | 123.1% | 129.3% |
| Madibeng | 239 023 | 229 023 | 52 529 | 22.9% | 192 573 | 84.1% | 40 106 | 79.0% | 31.0% |
| Matjhabeng | 592 912 | 592 912 | 155 711 | 26.3% | 647 911 | 109.3% | 134 109 | 98.3% | 16.1% |
| Mogale City | 469 398 | 480 744 | 108 129 | 22.5% | 457 352 | 95.1% | 118 218 | 103.6% | (8.5%) |
| Msunduzi | 144 698 | 1 145 340 | 203 870 | 17.8% | 604 488 | 52.8% | (884 158) | (61.8%) | (123.1%) |
| Newcastle | 289 581 | 302 483 | 51 697 | 17.1% | 306 591 | 101.4% | 63 685 | 101.5% | (18.8%) |
| Polokwane | 300 019 | 300 019 | 58 617 | 19.5% | 231 872 | 77.3% | 63 970 | 88.3% | (8.4%) |
| Rustenburg | 1 038 093 | 1 038 093 | 308 028 | 29.7% | 1 074 216 | 103.5% | 173 436 | 97.7% | 77.6% |
| Sol Plaatje | 345 167 | 340 167 | 79 735 | 23.4% | 338 549 | 99.5% | 70 154 | 96.4% | 13.7% |
| Stellenbosch | 181 107 | 186 866 | 27 167 | 14.5% | 176 517 | 94.5% | 49 274 | 90.4% | (44.9%) |
| Steve Tshwete | 171 071 | 172 001 | 30 415 | 17.7% | 150 116 | 87.3% | 24 404 | 86.6% | 24.6% |
| uMhlatuze | 1 166 809 | 1 167 757 | 487 097 | 41.7% | 1 387 643 | 118.8% | 282 831 | 103.6% | 72.2% |
| Total | 9 428 119 | 10 473 292 | 2 445 747 | 23.4% | 9 518 624 | 90.9% | 997 922 | 89.6% | 145.1% |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q4 of 2022/23 to Q4 of 2023/24 |
| Water management | | | | | | | | | |
| City of Matlosana | 422 781 | 755 577 | 149 434 | 19.8% | 662 486 | 87.7% | 163 608 | 50.1% | (8.7%) |
| City of Mbombela | 370 756 | 299 924 | 144 020 | 48.0% | 394 034 | 131.4% | 106 586 | 85.2% | 35.1% |
| Drakenstein | 137 002 | 135 548 | 31 737 | 23.4% | 104 625 | 77.2% | 28 337 | 79.5% | 12.0% |
| Emalaheni (MP) | 530 127 | 531 282 | 133 450 | 25.1% | 438 128 | 82.5% | 131 962 | 96.5% | 1.1% |
| Emfuleni | 1 395 590 | 1 490 282 | 246 159 | 16.5% | 1 197 046 | 80.3% | 165 733 | 89.2% | 48.5% |
| George | 392 324 | 429 918 | 60 540 | 14.1% | 190 124 | 44.2% | 48 136 | 71.6% | 25.8% |
| Govan Mbeki | 484 999 | 489 099 | 143 616 | 29.4% | 462 602 | 94.6% | 136 650 | 117.3% | 5.1% |
| J B Marks | 122 135 | 115 612 | 23 132 | 20.0% | 71 848 | 62.1% | 16 295 | 48.0% | 42.0% |
| Madibeng | 280 908 | 280 590 | 156 306 | 55.7% | 343 162 | 122.3% | 79 422 | 101.9% | 96.8% |
| Matjhabeng | 1 263 849 | 1 246 766 | 216 479 | 17.4% | 382 621 | 30.7% | 139 859 | 41.8% | 54.8% |
| Mogale City | 600 099 | 668 326 | 204 965 | 30.7% | 682 000 | 102.0% | 133 137 | 102.0% | 54.0% |
| Msunduzi | 803 962 | 1 013 073 | 241 225 | 23.8% | 145 873 | 14.4% | 184 735 | 151.9% | 30.6% |
| Newcastle | 597 907 | 472 547 | 85 910 | 18.2% | 361 041 | 76.4% | 106 683 | 57.9% | (19.5%) |
| Polokwane | 569 374 | 588 305 | 147 210 | 25.0% | 575 321 | 97.8% | 44 925 | 53.4% | 227.7% |
| Rustenburg | 990 713 | 992 579 | 177 814 | 17.9% | 657 776 | 66.3% | 222 341 | 58.6% | (20.0%) |
| Sol Plaatje | 322 469 | 352 072 | 83 514 | 23.7% | 334 566 | 95.0% | 112 878 | 73.0% | (26.0%) |
| Stellenbosch | 132 424 | 144 740 | 34 155 | 23.6% | 131 280 | 90.7% | 25 321 | 66.1% | 34.9% |
| Steve Tshwete | 139 595 | 153 369 | 29 820 | 19.4% | 135 194 | 88.1% | 50 702 | 85.1% | (41.2%) |
| uMhlatuze | 992 718 | 994 841 | 718 609 | 72.2% | 1 493 747 | 150.1% | 380 427 | 110.3% | 88.9% |
| Total | 10 549 733 | 11 154 449 | 3 028 095 | 27.1% | 8 763 473 | 78.6% | 2 277 738 | 83.4% | 32.9% |

Source: National Treasury Local Government Database

Secondary cities aggregated budgets, revenue and expenditure per function as at 30 June 2024

| R thousands | Budget | | Fourth Quarter 2023/24 | | Year to date: 30 June 2024 | | Fourth Quarter 2022/23 | | Q4 of 2022/23 to Q4 of 2023/24 |
|-----------------------|--------------------|-------------------|------------------------|-------------------------------|----------------------------|---|------------------------|---|--------------------------------|
| | Main appropriation | Adjusted Budget | Actual Revenue | 4th 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 | 1 162 351 | 1 124 041 | 244 274 | 21.7% | 1 031 089 | 91.7% | 235 372 | 82.3% | 3.8% |
| City of Mbombela | 1 747 265 | 1 760 575 | 354 023 | 20.1% | 1 672 220 | 95.0% | 303 905 | 85.1% | 16.5% |
| Drakenstein | 1 581 002 | 1 614 832 | 393 840 | 24.4% | 1 599 185 | 99.0% | 319 903 | 105.7% | 23.1% |
| Emalahleni (MP) | 2 167 757 | 2 027 990 | 367 095 | 18.1% | 1 488 297 | 73.4% | 225 680 | 84.3% | 62.7% |
| Emfuleni | 4 035 866 | 4 035 866 | 697 257 | 17.3% | 3 263 989 | 80.9% | 633 073 | 94.4% | 10.1% |
| George | 970 060 | 958 776 | 257 240 | 26.8% | 940 272 | 98.1% | 195 269 | 87.6% | 31.7% |
| Govan Mbeki | 935 268 | 935 949 | 146 120 | 15.6% | 711 186 | 76.0% | 188 415 | 84.8% | (22.4%) |
| J B Marks | 1 097 085 | 1 113 776 | 196 940 | 17.7% | 824 075 | 74.0% | 175 736 | 65.6% | 12.1% |
| Madibeng | 669 768 | 689 568 | 177 221 | 25.7% | 689 517 | 100.0% | 155 520 | 93.8% | 14.0% |
| Matjhabeng | 1 116 590 | 1 116 590 | 177 826 | 15.9% | 794 109 | 71.1% | 157 908 | 72.0% | 12.6% |
| Mogale City | 1 599 095 | 1 541 834 | 26 540 | 1.7% | 1 019 277 | 66.1% | 295 815 | 92.8% | (91.0%) |
| Msunduzi | 3 929 630 | 3 710 294 | 468 035 | 12.6% | 2 451 494 | 66.1% | 516 677 | 74.0% | (9.4%) |
| Newcastle | 972 944 | 954 829 | 194 031 | 20.3% | 901 043 | 94.4% | 164 812 | 93.1% | 17.7% |
| Polokwane | 1 871 880 | 1 872 701 | 373 057 | 19.9% | 1 385 041 | 74.0% | 336 765 | 76.5% | 10.8% |
| Rustenburg | 4 316 567 | 4 087 630 | 487 956 | 11.9% | 1 892 031 | 46.3% | 921 983 | 91.6% | (47.1%) |
| Sol Plaatje | 1 052 252 | 1 056 582 | 205 668 | 19.5% | 952 786 | 90.2% | 196 594 | 84.3% | 4.6% |
| Stellenbosch | 956 424 | 993 715 | 218 847 | 22.0% | 914 799 | 92.1% | 218 366 | 96.1% | 0.2% |
| Steve Tshwete | 943 029 | 902 041 | 142 437 | 15.8% | 753 597 | 83.5% | 171 408 | 88.0% | (16.9%) |
| uMhlatuze | 2 204 430 | 2 345 528 | 489 960 | 20.9% | 2 086 814 | 89.0% | 413 015 | 93.4% | 18.6% |
| Total | 33 329 262 | 32 843 116 | 5 618 369 | 17.1% | 25 370 822 | 77.2% | 5 826 217 | 86.8% | (3.6%) |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q4 of 2022/23 to Q4 of 2023/24 |
| Energy sources | | | | | | | | | |
| City of Matlosana | 1 683 890 | 1 532 505 | 481 515 | 31.4% | 1 285 617 | 83.9% | 204 889 | 53.9% | 135.0% |
| City of Mbombela | 1 497 720 | 1 451 127 | 429 058 | 29.6% | 1 553 864 | 107.1% | 172 504 | 89.1% | 148.7% |
| Drakenstein | 1 353 378 | 1 384 704 | 237 220 | 17.1% | 1 192 881 | 86.1% | 290 257 | 93.8% | (18.3%) |
| Emalahleni (MP) | 2 445 635 | 2 579 787 | 410 041 | 15.9% | 1 846 439 | 71.6% | 733 593 | 100.2% | (44.1%) |
| Emfuleni | 3 090 132 | 3 379 321 | 564 162 | 16.7% | 3 041 064 | 90.0% | 822 065 | 97.0% | (31.4%) |
| George | 892 621 | 867 464 | 212 614 | 24.5% | 792 264 | 91.3% | 170 527 | 83.5% | 24.7% |
| Govan Mbeki | 1 107 227 | 1 199 602 | 187 610 | 15.6% | 1 228 345 | 102.4% | 263 962 | 110.9% | (28.9%) |
| J B Marks | 979 748 | 963 590 | 220 544 | 22.9% | 796 406 | 82.6% | 153 287 | 76.2% | 43.9% |
| Madibeng | 738 594 | 728 620 | 272 953 | 37.5% | 933 970 | 128.2% | 205 630 | 116.7% | 32.7% |
| Matjhabeng | 903 828 | 900 838 | 106 554 | 11.8% | 668 760 | 74.2% | 56 472 | 37.3% | 88.7% |
| Mogale City | 1 513 335 | 1 393 063 | 326 840 | 23.5% | 1 240 310 | 89.0% | 329 861 | 88.9% | (0.9%) |
| Msunduzi | 3 277 057 | 3 253 645 | 689 970 | 21.2% | 2 975 869 | 91.5% | 321 698 | 75.3% | 114.5% |
| Newcastle | 789 456 | 828 031 | 172 789 | 20.9% | 683 815 | 82.6% | 114 464 | 83.6% | 51.0% |
| Polokwane | 1 544 811 | 1 459 784 | 396 325 | 27.1% | 1 337 833 | 91.6% | 260 438 | 90.0% | 52.2% |
| Rustenburg | 3 637 615 | 3 473 077 | 459 497 | 13.2% | 1 864 166 | 53.7% | 844 910 | 103.8% | (45.6%) |
| Sol Plaatje | 1 031 152 | 1 026 815 | 183 029 | 17.8% | 866 290 | 84.4% | 248 739 | 87.1% | (26.4%) |
| Stellenbosch | 768 674 | 755 112 | 125 587 | 16.6% | 676 909 | 89.6% | 151 211 | 88.5% | (16.9%) |
| Steve Tshwete | 897 347 | 962 995 | 106 474 | 11.1% | 804 124 | 83.5% | 161 267 | 83.8% | (34.0%) |
| uMhlatuze | 1 846 846 | 2 053 020 | 543 948 | 26.5% | 1 937 996 | 94.4% | 411 995 | 101.2% | 32.0% |
| Total | 29 999 068 | 30 193 096 | 6 126 730 | 20.3% | 25 726 920 | 85.2% | 5 917 768 | 89.0% | 3.5% |

Source: National Treasury Local Government Database

Secondary cities aggregated budgets, revenue and expenditure per function as at 30 June 2024

| | Budget | | Fourth Quarter 2023/24 | | Year to date: 30 June 2024 | | Fourth Quarter 2022/23 | | Q4 of 2022/23 to Q4 of 2023/24 |
|-------------------------------|--------------------|------------------|------------------------|-------------------------------|----------------------------|---|------------------------|---|--------------------------------|
| | Main appropriation | Adjusted Budget | Actual Revenue | 4th Q as % of adjusted budget | Actual Revenue | Total Revenue as % of adjusted budget | Actual Revenue | Total Revenue as % of adjusted budget | |
| R thousands | | | | | | | | | |
| Waste water management | | | | | | | | | |
| City of Matlosana | 165 748 | 144 702 | 37 446 | 25.9% | 149 517 | 103.3% | 35 615 | 92.4% | 5.1% |
| City of Mbombela | 234 135 | 233 684 | 8 112 | 3.5% | 236 668 | 101.3% | 5 385 | 97.8% | 50.6% |
| Drakenstein | 195 445 | 198 904 | 40 916 | 20.6% | 195 181 | 98.1% | 38 600 | 95.5% | 6.0% |
| Emalahleni (MP) | 232 691 | 228 078 | 46 696 | 20.5% | 190 452 | 83.5% | 46 336 | 92.2% | 0.8% |
| Emfuleni | 603 768 | 603 768 | 94 448 | 15.6% | 365 775 | 60.6% | 89 003 | 100.6% | 6.1% |
| George | 237 885 | 241 645 | 61 848 | 25.6% | 244 808 | 101.3% | 44 927 | 105.7% | 37.7% |
| Govan Mbeki | 199 932 | 199 932 | 26 108 | 13.1% | 134 947 | 67.5% | 36 489 | 78.0% | (28.4%) |
| J B Marks | 78 717 | 100 949 | 30 556 | 30.3% | 108 156 | 107.1% | 24 747 | 118.9% | 23.5% |
| Madibeng | 61 289 | 61 489 | 15 017 | 24.4% | 44 511 | 72.4% | 13 715 | 87.9% | 9.5% |
| Matjhabeng | 244 792 | 244 792 | 85 197 | 34.8% | 333 190 | 136.1% | 69 281 | 119.2% | 23.0% |
| Mogale City | 363 011 | 400 046 | 91 837 | 23.0% | 420 477 | 105.1% | 70 570 | 106.0% | 30.1% |
| Msunduzi | 243 168 | 226 407 | 45 948 | 20.3% | 254 225 | 112.3% | 39 300 | 99.8% | 16.9% |
| Newcastle | 263 058 | 283 768 | 33 889 | 11.9% | 264 554 | 93.2% | 31 774 | 101.5% | 6.7% |
| Polokwane | 156 249 | 156 249 | 46 516 | 29.8% | 164 962 | 105.6% | 39 898 | 110.3% | 16.6% |
| Rustenburg | 548 357 | 548 357 | 77 196 | 14.1% | 317 155 | 57.8% | 75 027 | 56.3% | 2.9% |
| Sol Plaatje | 101 358 | 116 048 | 31 592 | 27.2% | 124 093 | 106.9% | 28 533 | 106.9% | 10.7% |
| Stellenbosch | 160 222 | 148 163 | 32 005 | 21.6% | 168 599 | 113.8% | 27 668 | 98.6% | 15.7% |
| Steve Tshwete | 127 771 | 135 820 | 17 902 | 13.2% | 132 108 | 97.3% | 26 785 | 111.5% | (33.2%) |
| uMhlatuze | 232 580 | 234 660 | 32 523 | 13.9% | 237 782 | 101.3% | 29 973 | 100.8% | 8.5% |
| Total | 4 450 178 | 4 507 461 | 855 750 | 19.0% | 4 087 160 | 90.7% | 773 628 | 95.5% | 10.6% |
| | Main appropriation | Adjusted Budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q4 of 2022/23 to Q4 of 2023/24 |
| R thousands | | | | | | | | | |
| Waste water management | | | | | | | | | |
| City of Matlosana | 233 801 | 215 342 | 84 296 | 39.1% | 217 794 | 101.1% | 32 143 | 84.0% | 162.3% |
| City of Mbombela | 146 714 | 149 614 | 40 505 | 27.1% | 130 146 | 87.0% | 29 553 | 82.1% | 37.1% |
| Drakenstein | 146 042 | 146 669 | 45 659 | 31.1% | 126 325 | 86.1% | 39 731 | 87.6% | 14.9% |
| Emalahleni (MP) | 189 913 | 228 825 | 26 467 | 11.6% | 130 552 | 57.1% | 250 125 | 199.9% | (89.4%) |
| Emfuleni | 298 003 | 268 059 | 76 197 | 28.4% | 276 400 | 103.1% | 41 728 | 61.4% | 82.6% |
| George | 257 703 | 268 411 | 103 111 | 38.4% | 286 486 | 106.7% | 80 342 | 98.0% | 28.3% |
| Govan Mbeki | 145 371 | 149 371 | 16 954 | 11.4% | 105 625 | 70.7% | 38 985 | 89.7% | (56.5%) |
| J B Marks | 95 888 | 102 516 | 18 481 | 18.0% | 45 567 | 44.4% | 13 880 | 49.0% | 33.1% |
| Madibeng | 66 280 | 66 756 | 23 167 | 34.7% | 74 368 | 111.4% | 20 976 | 118.4% | 10.4% |
| Matjhabeng | 256 639 | 253 160 | 57 069 | 22.5% | 117 188 | 46.3% | 36 130 | 44.5% | 58.0% |
| Mogale City | 147 142 | 256 749 | 35 157 | 13.7% | 171 390 | 66.8% | 54 220 | 90.7% | (35.2%) |
| Msunduzi | 390 949 | 331 574 | 86 790 | 26.2% | 343 739 | 103.7% | 74 879 | 45.7% | 15.9% |
| Newcastle | 75 362 | 154 593 | 42 367 | 27.4% | 94 750 | 61.3% | 41 790 | 72.3% | 1.4% |
| Polokwane | 75 475 | 64 119 | 12 645 | 19.7% | 74 733 | 116.6% | 64 802 | 178.3% | (80.5%) |
| Rustenburg | 528 182 | 528 730 | 21 412 | 4.0% | 90 219 | 17.1% | 35 471 | 26.3% | (39.6%) |
| Sol Plaatje | 102 527 | 117 278 | 28 097 | 24.0% | 107 909 | 92.0% | 24 882 | 89.6% | 12.9% |
| Stellenbosch | 176 993 | 218 235 | 61 264 | 28.1% | 182 102 | 83.4% | 42 610 | 90.0% | 43.8% |
| Steve Tshwete | 119 352 | 115 478 | 20 489 | 17.7% | 108 005 | 93.5% | 25 487 | 91.7% | (19.6%) |
| uMhlatuze | 234 214 | 230 516 | 64 723 | 28.1% | 239 388 | 103.8% | 70 071 | 94.5% | (7.6%) |
| Total | 3 686 550 | 3 865 995 | 864 852 | 22.4% | 2 922 687 | 75.6% | 1 017 804 | 78.2% | (15.0%) |

Source: National Treasury Local Government Database

Secondary cities aggregated budgets, revenue and expenditure per function as at 30 June 2024

| | Budget | | Fourth Quarter 2023/24 | | Year to date: 30 June 2024 | | Fourth Quarter 2022/23 | | Q4 of 2022/23 to Q4 of 2023/24 |
|-------------------------|--------------------|------------------|------------------------|-------------------------------|----------------------------|---|------------------------|---|--------------------------------|
| | Main appropriation | Adjusted Budget | Actual Revenue | 4th Q as % of adjusted budget | Actual Revenue | Total Revenue as % of adjusted budget | Actual Revenue | Total Revenue as % of adjusted budget | |
| R thousands | | | | | | | | | |
| Waste management | | | | | | | | | |
| City of Matlosana | 384 780 | 349 474 | 86 255 | 24.7% | 338 440 | 96.8% | 81 036 | 92.9% | 6.4% |
| City of Mbombela | 334 260 | 334 260 | 42 251 | 12.6% | 342 143 | 102.4% | 37 807 | 94.3% | 11.8% |
| Drakenstein | 223 026 | 230 576 | 44 989 | 19.5% | 237 273 | 102.9% | 41 643 | 90.8% | 8.0% |
| Emalahleni (MP) | 279 126 | 254 223 | 49 340 | 19.4% | 190 177 | 74.8% | 48 218 | 71.6% | 2.3% |
| Emfuleni | 433 444 | 433 444 | 50 420 | 11.6% | 201 036 | 46.4% | 46 752 | 84.5% | 7.8% |
| George | 210 990 | 212 660 | 56 226 | 26.4% | 220 004 | 103.5% | 39 331 | 105.2% | 43.0% |
| Govan Mbeki | 194 779 | 194 779 | 25 075 | 12.9% | 101 281 | 52.0% | 35 667 | 55.0% | (29.7%) |
| J B Marks | 66 282 | 74 282 | 19 851 | 26.7% | 71 180 | 95.8% | 17 238 | 109.9% | 15.2% |
| Madibeng | 72 953 | 73 953 | 18 508 | 25.0% | 72 923 | 98.6% | 16 448 | 86.5% | 12.5% |
| Matjhabeng | 170 166 | 170 166 | 52 408 | 30.8% | 206 763 | 121.5% | 42 570 | 105.4% | 23.1% |
| Mogale City | 293 412 | 309 350 | 38 642 | 12.5% | 269 244 | 87.0% | 29 807 | 101.7% | 29.6% |
| Msunduzi | 158 772 | 150 875 | 29 888 | 19.8% | 161 016 | 106.7% | 30 898 | 74.2% | (3.3%) |
| Newcastle | 157 009 | 156 649 | 25 393 | 16.2% | 154 142 | 98.4% | 25 747 | 100.7% | (1.4%) |
| Polokwane | 150 572 | 150 572 | 39 308 | 26.1% | 145 054 | 96.3% | 40 286 | 105.3% | (2.4%) |
| Rustenburg | 339 647 | 348 647 | 84 321 | 24.2% | 332 568 | 95.4% | 79 316 | 101.1% | 6.3% |
| Sol Plaatje | 76 413 | 83 403 | 24 561 | 29.4% | 96 254 | 115.4% | 21 657 | 105.4% | 13.4% |
| Stellenbosch | 151 336 | 134 130 | 25 186 | 18.8% | 141 722 | 105.7% | 22 322 | 97.5% | 12.8% |
| Steve Tshwete | 158 419 | 161 051 | 19 869 | 12.3% | 154 515 | 95.9% | 29 157 | 101.4% | (31.9%) |
| uMhlatuze | 217 639 | 217 416 | 30 013 | 13.8% | 218 978 | 100.7% | 26 978 | 99.8% | 11.2% |
| Total | 4 073 026 | 4 039 911 | 762 504 | 18.9% | 3 654 713 | 90.5% | 712 880 | 92.7% | 7.0% |
| | Main appropriation | Adjusted Budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q4 of 2022/23 to Q4 of 2023/24 |
| R thousands | | | | | | | | | |
| Waste management | | | | | | | | | |
| City of Matlosana | 201 823 | 184 807 | 119 771 | 64.8% | 251 105 | 135.9% | 42 321 | 78.0% | 183.0% |
| City of Mbombela | 309 145 | 346 474 | 111 165 | 32.1% | 327 123 | 94.4% | 81 251 | 94.9% | 36.8% |
| Drakenstein | 100 695 | 129 884 | 46 906 | 36.1% | 118 352 | 91.1% | 21 648 | 87.3% | 116.7% |
| Emalahleni (MP) | 203 174 | 196 416 | 10 608 | 5.4% | 117 920 | 60.0% | 49 728 | 92.8% | (78.7%) |
| Emfuleni | 223 104 | 234 194 | 52 183 | 22.3% | 192 161 | 82.1% | 34 995 | 60.8% | 49.1% |
| George | 119 506 | 129 786 | 35 999 | 27.7% | 131 790 | 101.5% | 28 464 | 87.8% | 26.5% |
| Govan Mbeki | 119 651 | 119 686 | 16 965 | 14.2% | 80 070 | 66.9% | 33 801 | 89.9% | (49.8%) |
| J B Marks | 80 873 | 79 668 | 17 691 | 22.2% | 60 396 | 75.8% | 14 921 | 91.6% | 18.6% |
| Madibeng | 84 707 | 85 438 | 16 328 | 19.1% | 76 609 | 89.7% | 20 460 | 101.5% | (20.2%) |
| Matjhabeng | 174 123 | 174 123 | 54 436 | 31.3% | 115 271 | 66.2% | 30 252 | 64.1% | 79.9% |
| Mogale City | 114 799 | 133 373 | 29 834 | 22.4% | 141 703 | 106.2% | 50 350 | 111.0% | (40.7%) |
| Msunduzi | 142 301 | 147 009 | 41 604 | 28.3% | 143 764 | 97.8% | 37 490 | 69.0% | 11.0% |
| Newcastle | 101 570 | 148 243 | 24 881 | 16.8% | 90 136 | 60.8% | 21 466 | 74.7% | 15.9% |
| Polokwane | 143 395 | 157 820 | 36 920 | 23.4% | 163 315 | 103.5% | 39 419 | 97.4% | (6.3%) |
| Rustenburg | 330 007 | 330 540 | 72 061 | 21.8% | 247 836 | 75.0% | 106 406 | 86.7% | (32.3%) |
| Sol Plaatje | 76 413 | 77 066 | 19 503 | 25.3% | 77 049 | 100.0% | 19 276 | 100.7% | 1.2% |
| Stellenbosch | 150 616 | 175 708 | 43 484 | 24.7% | 132 146 | 75.2% | 32 253 | 76.8% | 34.8% |
| Steve Tshwete | 139 389 | 141 464 | 27 128 | 19.2% | 139 235 | 98.4% | 42 071 | 103.8% | (35.5%) |
| uMhlatuze | 145 370 | 150 555 | 38 336 | 25.5% | 144 929 | 96.3% | 39 679 | 96.8% | (3.4%) |
| Total | 2 960 660 | 3 142 255 | 815 803 | 26.0% | 2 750 910 | 87.5% | 746 251 | 86.2% | 9.3% |

Source: National Treasury Local Government Database

9. Aggregated municipal debtors age analysis:

Debtors Age Analysis as at 30 June 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 | 6 570 256 | 6.0% | 2 807 267 | 2.6% | 3 353 281 | 3.1% | 96 028 284 | 88.3% | 108 759 088 | 32.0% | 6 797 267 | 6.2% | 101 111 504 | 93.0% |
| Trade and Other Receivables from Exchange Transactions - Electricity | 8 553 898 | 21.1% | 1 894 373 | 4.7% | 1 447 260 | 3.6% | 28 614 668 | 70.6% | 40 510 199 | 11.9% | 286 622 | 0.7% | 13 358 409 | 33.0% |
| Receivables from Non-exchange Transactions - Property Rates | 6 704 214 | 10.1% | 1 523 400 | 2.3% | 2 168 184 | 3.3% | 55 896 011 | 84.3% | 66 291 808 | 19.5% | 363 632 | 0.5% | 43 386 776 | 65.4% |
| Receivables from Exchange Transactions - Waste Water Management | 2 050 419 | 6.2% | 882 135 | 2.7% | 1 079 766 | 3.3% | 28 965 885 | 87.8% | 32 978 206 | 9.7% | 1 722 498 | 5.2% | 18 894 278 | 57.3% |
| Receivables from Exchange Transactions - Waste Management | 1 435 765 | 5.1% | 617 127 | 2.2% | 765 044 | 2.7% | 25 449 154 | 90.0% | 28 267 090 | 8.3% | 878 156 | 3.1% | 12 168 989 | 43.1% |
| Receivables from Exchange Transactions - Property Rental Debtors | 177 063 | 4.6% | 57 202 | 1.5% | 64 986 | 1.7% | 3 533 242 | 92.2% | 3 832 493 | 1.1% | 852 | 0.0% | 1 293 422 | 33.7% |
| Interest on Arrear Debtor Accounts Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | 1 879 349 | 4.0% | 1 072 711 | 2.3% | 1 509 280 | 3.2% | 42 251 680 | 90.4% | 46 713 021 | 13.7% | 386 184 | 0.8% | 13 841 517 | 29.6% |
| Other | 1 302 | 4.5% | 935 | 3.2% | 272 | 0.9% | 26 655 | 91.4% | 29 164 | 0.0% | - | - | 324 787 | 1113.7% |
| | (705 487) | (5.6%) | 59 218 | 0.5% | (150 016) | (1.2%) | 13 330 853 | 106.4% | 12 534 567 | 3.7% | 172 390 | 1.4% | 4 656 537 | 37.1% |
| Total | 26 666 779 | 7.8% | 8 914 367 | 2.6% | 10 238 058 | 3.0% | 294 096 431 | 86.5% | 339 915 635 | 100.0% | 10 607 602 | 3.1% | 209 036 220 | 61.5% |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | | | | |
| Organs of State | 2 034 120 | 10.9% | 702 105 | 3.8% | 688 841 | 3.7% | 15 212 326 | 81.6% | 18 637 392 | 5.5% | (12 255) | (0.1%) | 1 895 870 | 10.2% |
| Commercial | 10 123 161 | 14.9% | 1 999 757 | 2.9% | 2 352 028 | 3.5% | 53 325 347 | 78.7% | 67 800 293 | 19.9% | 231 889 | 0.3% | 21 197 993 | 31.3% |
| Households | 13 950 889 | 5.6% | 6 120 366 | 2.5% | 7 180 980 | 2.9% | 220 158 028 | 89.0% | 247 410 263 | 72.8% | 10 387 542 | 4.2% | 185 810 370 | 75.1% |
| Other | 558 609 | 9.2% | 92 139 | 1.5% | 16 209 | 0.3% | 5 400 729 | 89.0% | 6 067 687 | 1.8% | 427 | 0.0% | 131 987 | 2.2% |
| Total | 26 666 779 | 7.8% | 8 914 367 | 2.6% | 10 238 058 | 3.0% | 294 096 431 | 86.5% | 339 915 635 | 100.0% | 10 607 602 | 3.1% | 209 036 220 | 61.5% |
| Per Province | | | | | | | | | | | | | | |
| Eastern Cape | 1 599 285 | 7.7% | 632 980 | 3.0% | 570 253 | 2.7% | 17 993 288 | 86.5% | 20 795 806 | 6.1% | 3 336 369 | 16.0% | 129 375 329 | 622.1% |
| Free State | 2 179 846 | 5.8% | 797 094 | 2.1% | 2 338 166 | 6.2% | 32 594 560 | 86.0% | 37 909 666 | 11.2% | 307 456 | 0.8% | 1 665 592 | 4.4% |
| Gauteng | 9 951 992 | 7.8% | 3 530 395 | 2.8% | 3 489 971 | 2.7% | 110 101 405 | 86.6% | 127 073 762 | 37.4% | 5 073 387 | 4.0% | 22 151 207 | 17.4% |
| Kwazulu-Natal | 5 312 563 | 9.8% | 1 594 399 | 2.9% | 1 604 718 | 3.0% | 45 767 361 | 84.3% | 54 279 041 | 16.0% | 54 663 | 0.1% | 59 873 437 | 110.3% |
| Limpopo | 991 486 | 5.6% | 424 054 | 2.4% | 360 091 | 2.0% | 15 849 280 | 89.9% | 17 624 911 | 5.2% | (2 995) | (0.0%) | (5 183 411) | (29.4%) |
| Mpumalanga | 1 045 149 | 4.0% | 469 017 | 1.8% | 504 669 | 1.9% | 23 914 731 | 92.2% | 25 933 566 | 7.6% | (316 235) | (1.2%) | - | - |
| North West | 1 027 413 | 3.5% | 632 336 | 2.1% | 548 195 | 1.9% | 27 358 911 | 92.5% | 29 566 854 | 8.7% | 2 162 835 | 7.3% | - | - |
| Northern Cape | 539 305 | 4.8% | 269 585 | 2.4% | 402 024 | 3.6% | 10 093 971 | 89.3% | 11 304 885 | 3.3% | (15 071) | (0.1%) | 1 154 065 | 10.2% |
| Western Cape | 4 019 741 | 26.1% | 564 508 | 3.7% | 419 971 | 2.7% | 10 422 923 | 67.6% | 15 427 142 | 4.5% | 7 193 | 0.0% | - | - |
| Total | 26 666 779 | 7.8% | 8 914 367 | 2.6% | 10 238 058 | 3.0% | 294 096 431 | 86.5% | 339 915 635 | 100.0% | 10 607 602 | 3.1% | 209 036 220 | 61.5% |

Source: National Treasury Local Government Database

10. Debtors' age analysis for the metros:

Metros Debtors Age Analysis as at 4th Quarter Ended 30 June 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 | % |
| 4th Quarter Ended 30 June 2024 | | | | | | | | | | | | | | |
| Buffalo City | 596 264 | 8.0% | 259 095 | 3.5% | 235 310 | 3.1% | 6 389 421 | 85.4% | 7 480 090 | 4.5% | 511 927 | 6.8% | 1 481 858 | 19.8% |
| Cape Town | 2 760 532 | 27.8% | 311 378 | 3.1% | 235 059 | 2.4% | 6 637 222 | 66.7% | 9 944 192 | 5.9% | - | - | - | - |
| City of Ekurhuleni | 3 309 613 | 12.3% | 1 176 757 | 4.4% | 915 781 | 3.4% | 21 538 267 | 79.9% | 26 940 418 | 16.1% | 4 504 546 | 16.7% | - | - |
| eThekweni | 3 156 963 | 9.9% | 1 260 538 | 3.9% | 1 087 244 | 3.4% | 26 492 985 | 82.8% | 31 997 730 | 19.1% | - | - | 15 434 502 | 48.2% |
| City of Johannesburg | 2 651 735 | 4.6% | 1 602 879 | 2.8% | 1 580 072 | 2.8% | 51 590 853 | 89.8% | 57 425 539 | 34.3% | - | - | - | - |
| Mangaung | 1 027 870 | 9.2% | 279 686 | 2.5% | 321 284 | 2.9% | 9 524 574 | 85.4% | 11 153 414 | 6.7% | 306 891 | 2.8% | 1 382 590 | 12.4% |
| Nelson Mandela Bay | - | - | - | - | - | - | - | - | - | - | 2 822 981 | - | 127 893 470 | - |
| City of Tshwane | 2 708 157 | 11.9% | 93 512 | 0.4% | 495 201 | 2.2% | 19 403 714 | 85.5% | 22 700 585 | 13.5% | 570 173 | 2.5% | - | - |
| Total | 16 211 134 | 9.7% | 4 983 845 | 3.0% | 4 869 951 | 2.9% | 141 577 037 | 84.5% | 167 641 967 | 100.0% | 8 716 517 | 5.2% | 146 192 421 | 87.2% |
| 4th Quarter Ended 30 June 2023 | | | | | | | | | | | | | | |
| Buffalo City | 437 695 | 7.7% | 192 586 | 3.4% | 158 194 | 2.8% | 4 863 282 | 86.0% | 5 651 757 | 3.5% | - | - | 1 211 246 | 21.4% |
| Cape Town | 2 288 973 | 24.5% | 438 490 | 4.7% | 230 180 | 2.5% | 6 377 135 | 68.3% | 9 334 778 | 5.7% | - | - | - | - |
| City of Ekurhuleni | 3 119 491 | 9.5% | 1 425 493 | 4.4% | 1 145 881 | 3.5% | 27 074 857 | 82.6% | 32 765 723 | 20.0% | 907 970 | 2.8% | - | - |
| eThekweni | 2 620 492 | 10.4% | 1 111 908 | 4.4% | 909 215 | 3.6% | 20 462 751 | 81.5% | 25 104 365 | 15.4% | - | - | 4 699 743 | 18.7% |
| City of Johannesburg | 2 601 756 | 5.4% | 1 676 498 | 3.5% | 1 568 474 | 3.2% | 42 541 779 | 87.9% | 48 388 507 | 29.6% | - | - | - | - |
| Mangaung | 733 712 | 7.6% | 231 974 | 2.4% | 235 736 | 2.5% | 8 400 185 | 87.5% | 9 601 608 | 5.9% | 387 952 | 4.0% | 2 051 188 | 21.4% |
| Nelson Mandela Bay | 1 475 609 | 9.4% | 702 308 | 4.5% | 1 507 582 | 9.6% | 12 082 741 | 76.6% | 15 768 241 | 9.6% | 743 661 | 4.7% | 86 717 277 | 549.9% |
| City of Tshwane | 1 524 309 | 9.0% | 267 427 | 1.6% | 537 807 | 3.2% | 14 578 401 | 86.2% | 16 907 945 | 10.3% | 221 881 | 1.3% | - | - |
| Total | 14 802 038 | 9.1% | 6 046 684 | 3.7% | 6 293 069 | 3.8% | 136 381 132 | 83.4% | 163 522 923 | 100.0% | 2 261 463 | 1.4% | 94 679 455 | 57.9% |
| Movement between 30 June 2023 and 30 June 2024 | | | | | | | | | | | | | | |
| Buffalo City | 158 569 | | 66 508 | | 77 116 | | 1 526 139 | | 1 828 333 | | | | | |
| Cape Town | 471 559 | | (127 112) | | 4 879 | | 260 087 | | 609 414 | | | | | |
| City of Ekurhuleni | 190 122 | | (248 736) | | (230 100) | | (5 536 590) | | (5 825 304) | | | | | |
| eThekweni | 536 471 | | 148 630 | | 178 029 | | 6 030 235 | | 6 893 365 | | | | | |
| City of Johannesburg | 49 978 | | (73 619) | | 11 598 | | 9 049 074 | | 9 037 032 | | | | | |
| Mangaung | 294 157 | | 47 712 | | 85 548 | | 1 124 389 | | 1 551 806 | | | | | |
| Nelson Mandela Bay | (1 475 609) | | (702 308) | | (1 507 582) | | (12 082 741) | | (15 768 241) | | | | | |
| City of Tshwane | 1 183 848 | | (173 915) | | (42 607) | | 4 825 313 | | 5 792 640 | | | | | |
| Total | 1 409 096 | | (1 062 839) | | (1 423 119) | | 5 195 905 | | 4 119 044 | | | | | |
| Growth rate 30 June 2023 to 30 June 2024 | | | | | | | | | | | | | | |
| Buffalo City | 36.2% | | 34.5% | | 48.7% | | 31.4% | | 32.3% | | | | | |
| Cape Town | 20.6% | | (29.0%) | | 2.1% | | 4.1% | | 6.5% | | | | | |
| City of Ekurhuleni | 6.1% | | (17.4%) | | (20.1%) | | (20.4%) | | (17.8%) | | | | | |
| eThekweni | 20.5% | | 13.4% | | 19.6% | | 29.5% | | 27.5% | | | | | |
| City of Johannesburg | 1.9% | | (4.4%) | | 0.7% | | 21.3% | | 18.7% | | | | | |
| Mangaung | 40.1% | | 20.6% | | 36.3% | | 13.4% | | 16.2% | | | | | |
| Nelson Mandela Bay | - | | - | | - | | - | | - | | | | | |
| City of Tshwane | 77.7% | | (65.0%) | | (7.9%) | | 33.1% | | 34.3% | | | | | |
| Total | 9.5% | | (17.6%) | | (22.6%) | | 3.8% | | 2.5% | | | | | |

Source: National Treasury Local Government Database

Metros Debtors Age Analysis By Customer Group as at 4th Quarter Ended 30 June 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 | % |
| Organs of State | 999 388 | 16.4% | 332 423 | 5.5% | 204 699 | 3.4% | 4 560 027 | 74.8% | 6 096 537 | 3.6% | - | - | 703 981 | 11.5% |
| Commercial | 6 392 094 | 19.2% | 936 976 | 2.8% | 1 098 732 | 3.3% | 24 885 365 | 74.7% | 33 313 166 | 19.9% | 83 645 | 0.3% | 3 541 738 | 10.6% |
| Households | 8 607 985 | 6.8% | 3 694 863 | 2.9% | 3 622 412 | 2.9% | 110 888 846 | 87.4% | 126 814 106 | 75.6% | 8 632 872 | 6.8% | 141 821 343 | 111.8% |
| Other | 211 667 | 14.9% | 19 583 | 1.4% | (55 892) | (3.9%) | 1 242 799 | 87.6% | 1 418 157 | 0.8% | - | - | 125 359 | 8.8% |
| Total | 16 211 134 | 9.7% | 4 983 845 | 3.0% | 4 869 951 | 2.9% | 141 577 037 | 84.5% | 167 641 967 | 100.0% | 8 716 517 | 5.2% | 146 192 421 | 87.2% |

Source: National Treasury Local Government Database

11. Debtors' age analysis for secondary cities:

19 Secondary cities Debtors Age Analysis as at 30 June 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 | % |
| City of Matlosana | 309 971 | 3.4% | 189 504 | 2.1% | 167 513 | 1.8% | 8 401 875 | 92.6% | 9 068 864 | 12.8% | - | - | - | - |
| City of Mbombela | 148 870 | 15.8% | 4 186 | 0.4% | 51 522 | 5.5% | 736 701 | 78.3% | 941 278 | 1.3% | - | - | - | - |
| Drakenstein | 163 906 | 31.8% | 27 108 | 5.3% | 17 356 | 3.4% | 307 476 | 59.6% | 515 847 | 0.7% | - | - | - | - |
| Emalahleni (MP) | 267 570 | 3.0% | 160 019 | 1.8% | 147 332 | 1.7% | 8 298 112 | 93.5% | 8 873 034 | 12.5% | - | - | - | - |
| Emfuleni | 529 868 | 5.6% | 346 458 | 3.6% | 292 695 | 3.1% | 8 347 116 | 87.7% | 9 516 137 | 13.4% | - | - | - | - |
| George | 150 623 | 30.2% | 19 388 | 3.9% | 17 730 | 3.6% | 311 630 | 62.4% | 499 371 | 0.7% | 2 684 | 0.5% | - | - |
| Govan Mbeki | 168 836 | 4.1% | 95 323 | 2.3% | 91 229 | 2.2% | 3 764 367 | 91.4% | 4 119 755 | 5.8% | (315 330) | (7.7%) | - | - |
| J B Marks | 54 177 | 4.3% | 51 217 | 4.0% | 37 713 | 3.0% | 1 121 507 | 88.7% | 1 264 614 | 1.8% | - | - | - | - |
| Madibeng | 131 672 | 3.7% | 72 879 | 2.1% | 51 392 | 1.5% | 3 274 795 | 92.8% | 3 530 737 | 5.0% | - | - | - | - |
| Matjhabeng | 336 812 | 4.3% | 175 425 | 2.2% | 172 276 | 2.2% | 7 207 453 | 91.3% | 7 891 967 | 11.1% | - | - | - | - |
| Mogale City | 289 332 | 45.4% | 190 958 | 29.9% | (8 749) | (1.4%) | 166 449 | 26.1% | 637 991 | 0.9% | - | - | - | - |
| Msunduzi | 924 117 | 12.7% | 15 229 | 0.2% | 125 190 | 1.7% | 6 195 552 | 85.3% | 7 260 088 | 10.2% | - | - | 44 438 936 | 612.1% |
| Newcastle | 94 354 | 4.9% | 39 019 | 2.0% | 53 209 | 2.8% | 1 723 326 | 90.2% | 1 909 909 | 2.7% | - | - | - | - |
| Polokwane | 206 642 | 10.2% | 87 638 | 4.3% | 65 635 | 3.2% | 1 666 190 | 82.2% | 2 026 105 | 2.9% | 0 | 0.0% | - | - |
| Rustenburg | 355 717 | 4.7% | 235 381 | 3.1% | 198 792 | 2.6% | 6 759 427 | 89.5% | 7 549 316 | 10.6% | - | - | - | - |
| Sol Plaatje | 168 230 | 4.7% | 95 824 | 2.7% | 87 090 | 2.4% | 3 241 721 | 90.2% | 3 592 865 | 5.1% | - | - | - | - |
| Stellenbosch | 121 261 | 23.6% | 9 856 | 1.9% | 10 071 | 2.0% | 372 181 | 72.5% | 513 370 | 0.7% | - | - | - | - |
| Steve Tshwete | 95 900 | 21.1% | 23 897 | 5.3% | 16 683 | 3.7% | 317 383 | 69.9% | 453 862 | 0.6% | (1 375) | (0.3%) | - | - |
| uMhlatuze | 401 929 | 49.8% | 22 034 | 2.7% | 22 016 | 2.7% | 361 106 | 44.7% | 807 085 | 1.1% | 49 300 | 6.1% | - | - |
| Total | 4 919 786 | 6.9% | 1 861 342 | 2.6% | 1 616 698 | 2.3% | 62 574 366 | 88.2% | 70 972 193 | 100.0% | (264 720) | (0.4%) | 44 438 936 | 62.6% |

Source: National Treasury Local Government Database

19 Secondary cities Debtors Age Analysis By Customer Group as at 30 June 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 | % |
| Commercial | 1 997 015 | 11.4% | 613 328 | 3.5% | 479 288 | 2.7% | 14 498 110 | 82.4% | 17 587 741 | 24.8% | (1 826) | (0.0%) | 5 253 828 | 29.9% |
| Households | 2 342 154 | 4.8% | 1 089 875 | 2.2% | 1 009 839 | 2.1% | 44 764 843 | 91.0% | 49 206 711 | 69.3% | (263 321) | (0.5%) | 37 961 351 | 77.1% |
| Other | 130 349 | 10.8% | 48 471 | 4.0% | 28 443 | 2.4% | 996 362 | 82.8% | 1 203 625 | 1.7% | 427 | 0.0% | - | - |
| Total | 4 919 786 | 6.9% | 1 861 342 | 2.6% | 1 616 698 | 2.3% | 62 574 366 | 88.2% | 70 972 193 | 100.0% | (264 720) | (0.4%) | 44 438 936 | 62.6% |

Source: National Treasury Local Government Database

Source: National Treasury Local Government Database

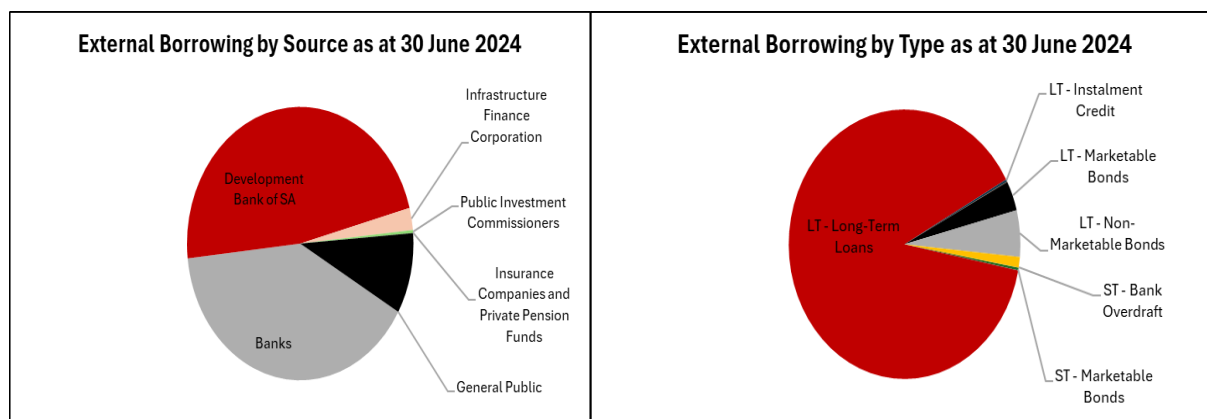
12. Aggregated municipal creditors age analysis:

Creditors Age Analysis as at 30 June 2024

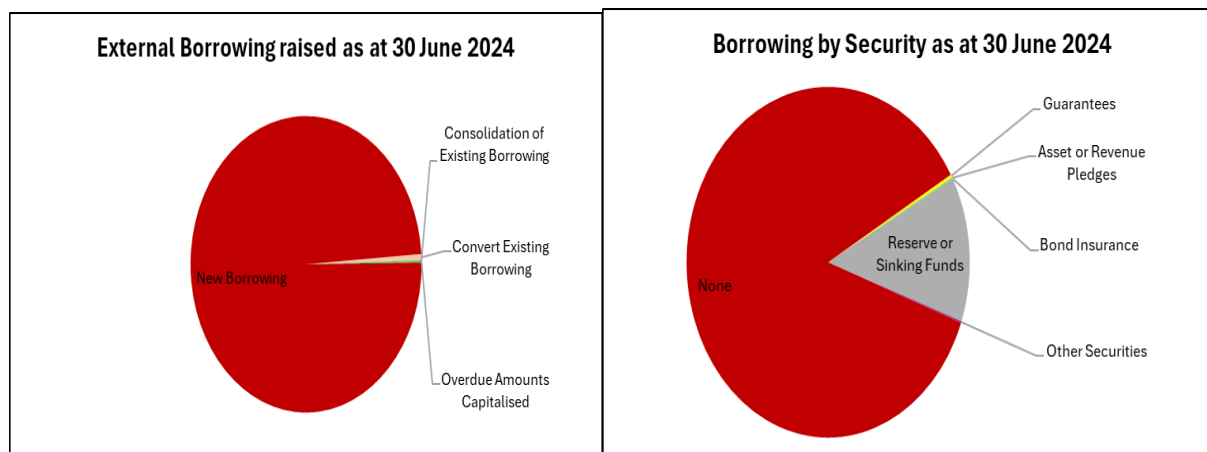
| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|----------------------------------|-------------------|--------------|------------------|-------------|------------------|-------------|-------------------|--------------|--------------------|---------------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Bulk Electricity | 9 415 078 | 14.8% | 2 461 022 | 3.9% | 2 287 254 | 3.6% | 49 557 539 | 77.8% | 63 720 894 | 54.7% |
| Bulk Water | 3 043 531 | 16.8% | 338 143 | 1.9% | 588 291 | 3.3% | 14 109 789 | 78.0% | 18 079 753 | 15.5% |
| PAYE deductions | 344 906 | 87.6% | 16 031 | 4.1% | 15 407 | 3.9% | 17 479 | 4.4% | 393 823 | 0.3% |
| VAT (output less input) | 71 130 | 100.4% | 3 518 | 5.0% | 189 | 0.3% | (3 995) | (5.6%) | 70 843 | 0.1% |
| Pensions / Retirement deductions | 311 855 | 47.6% | 15 759 | 2.4% | 16 793 | 2.6% | 310 795 | 47.4% | 655 203 | 0.6% |
| Loan repayments | 4 863 | 2.9% | 596 | 0.4% | 1 704 | 1.0% | 162 759 | 95.8% | 169 922 | 0.1% |
| Trade Creditors | 6 533 081 | 23.1% | 1 469 259 | 5.2% | 777 549 | 2.7% | 19 477 762 | 68.9% | 28 275 310 | 24.3% |
| Auditor General | 14 036 | 6.4% | 7 903 | 3.6% | 10 149 | 4.6% | 187 551 | 85.4% | 219 638 | 0.2% |
| Other | 839 443 | 17.0% | 148 085 | 3.0% | 103 854 | 2.1% | 3 846 605 | 77.9% | 4 937 986 | 4.2% |
| Per Province | | | | | | | | | | |
| Eastern Cape | 2 382 483 | 29.9% | 577 844 | 7.2% | 116 614 | 1.5% | 4 896 052 | 61.4% | 7 972 993 | 6.8% |
| Free State | 1 331 709 | 4.5% | 357 775 | 1.2% | 558 410 | 1.9% | 27 555 265 | 92.5% | 29 803 159 | 25.6% |
| Gauteng | 6 707 426 | 25.3% | 2 193 177 | 8.3% | 1 746 170 | 6.6% | 15 849 717 | 59.8% | 26 496 490 | 22.7% |
| Kwazulu-Natal | 3 160 860 | 45.7% | 127 960 | 1.9% | 103 523 | 1.5% | 3 516 886 | 50.9% | 6 909 230 | 5.9% |
| Limpopo | 1 297 188 | 37.1% | 134 056 | 3.8% | 148 405 | 4.2% | 1 917 523 | 54.8% | 3 497 171 | 3.0% |
| Mpumalanga | 3 340 560 | 12.9% | 586 269 | 2.3% | 606 064 | 2.3% | 21 285 242 | 82.4% | 25 818 135 | 22.2% |
| North West | 1 462 445 | 15.0% | 248 706 | 2.5% | 418 800 | 4.3% | 7 646 810 | 78.2% | 9 776 761 | 8.4% |
| Northern Cape | 380 704 | 7.0% | 152 703 | 2.8% | 90 800 | 1.7% | 4 787 025 | 88.5% | 5 411 232 | 4.6% |
| Western Cape | 514 549 | 61.4% | 81 827 | 9.8% | 12 405 | 1.5% | 229 422 | 27.4% | 838 203 | 0.7% |
| Total | 20 577 924 | 17.7% | 4 460 316 | 3.8% | 3 801 190 | 3.3% | 87 683 942 | 75.3% | 116 523 372 | 100.0% |

Source: National Treasury Local Government Database

13. Borrowing instruments:



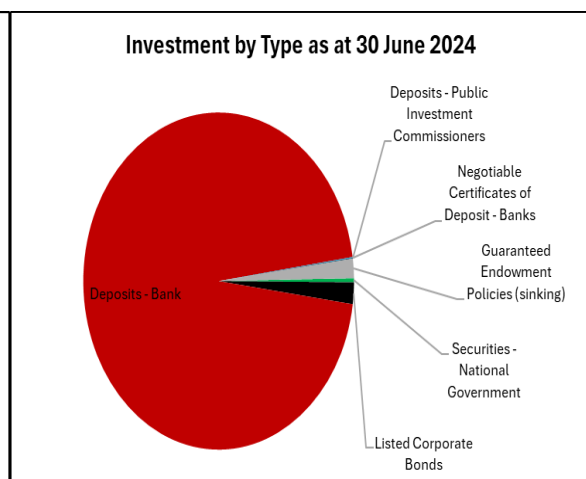
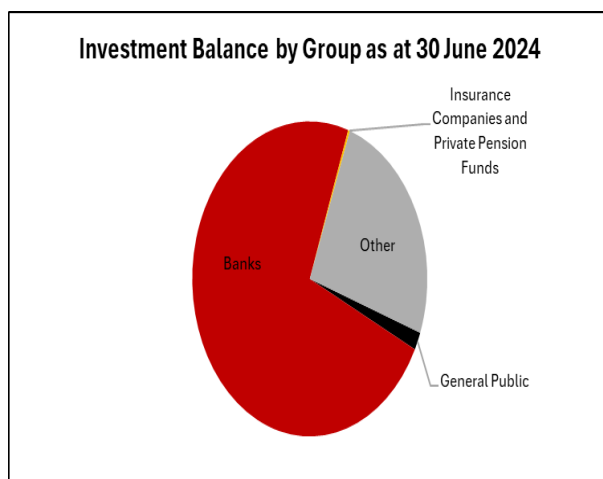
| Source | Balance (R thousands) | Type | Balance (R thousands) |
|---|-----------------------|-----------------------------|-----------------------|
| General Public | 146 | ST - Bank Overdraft | 12 760 |
| Banks | 26 238 991 | ST - Other Short-Term Loans | |
| Development Bank of SA | 31 228 203 | ST - Marketable Bonds | 207 909 |
| Infrastructure Finance Corporation | 1 717 294 | ST - Non-Marketable Bonds | |
| Public Investment Commissioners | 220 958 | ST - Other Securities | 6 000 |
| Insurance Companies and Private Pension Funds | 20 876 | LT - Long-Term Loans | 58 406 029 |
| Municipal Pension Funds | | LT - Instalment Credit | 189 889 |
| Other Public Pension Funds | | LT - Financial Leases | 30 188 |
| Unit Trusts | | LT - Marketable Bonds | 2 350 000 |
| Internal Funds | | LT - Non-Marketable Bonds | 3 668 333 |
| Other Sources | 6 277 973 | LT - Other Securities | 833 333 |
| TOTAL | 65 704 441 | TOTAL | 65 704 441 |

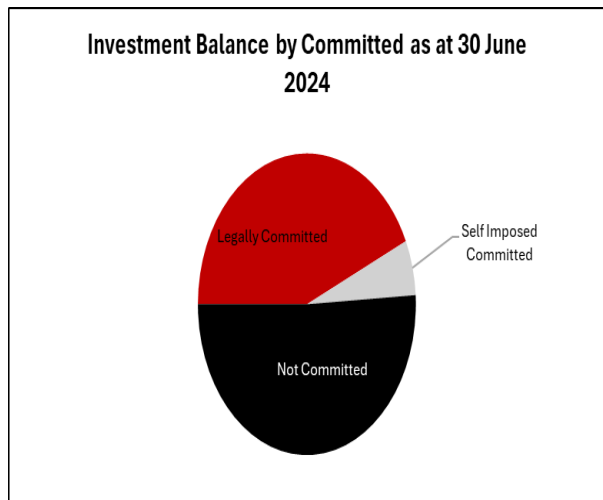


| Raised For | Balance (R thousands) | Security | Balance (R thousands) |
|-------------------------------------|-----------------------|--------------------------|-----------------------|
| N/A | | Guarantees | 192 578 |
| Convert Existing Borrowing | 438 883 | Asset or Revenue Pledges | 93 579 |
| Overdue Amounts Capitalised | 15 024 | Bond Insurance | 11 439 |
| Consolidation of Existing Borrowing | 151 793 | Reserve or Sinking Funds | 8 761 663 |
| New Borrowing | 65 098 740 | Other Securities | 100 411 |
| Bridging Finance | | None | 56 544 772 |
| TOTAL | 65 704 440 | TOTAL | 65 704 442 |

14. Investment instruments:

| Group | Balance (R thousands) | Type | Balance (R thousands) |
|---|-----------------------|--|-----------------------|
| General Public | 710 546 | Securities - National Government | 153 873 |
| Banks | 28 274 328 | Listed Corporate Bonds | 806 268 |
| Development Bank of SA | | Deposits - Bank | 37 042 454 |
| Infrastructure Finance Corporation | | Deposits - Public Investment Commissioners | 30 250 |
| Public Investment Commissioners | | Deposits - Corporation for Public Deposits | |
| Insurance Companies and Private Pension Funds | 95 452 | Bankers Acceptance Certificates | |
| Municipal Pension Funds | | Negotiable Certificates of Deposit - Banks | 30 985 |
| Other Public Pension Funds | | Guaranteed Endowment Policies (sinking) | 716 438 |
| Unit Trusts | | Repurchase Agreements - Banks | |
| Internal Funds | | Municipal Bonds | |
| Other | 9 699 942 | | |
| Total | 38 780 268 | TOTAL | 38 780 268 |





| Committed | Balance (R thousands) |
|------------------------|-----------------------|
| Legally Committed | 16 727 485 |
| Self Imposed Committed | 2 288 150 |
| Not Committed | 19 764 633 |
| TOTAL | 38 780 268 |

| 4th Quarter Ended 30 June 2024 | | | | | | | | | | | | | | | | | | | | | |
|--|---------------------------------------|-----------------------|-------------------|-------------------------|---------------------------|---|---|--|---|---|--------------------------------------|--------------------------------------|-------------------------------------|-------------------------------------|--------------------------------------|--------------------------------------|-----------------------------|--------------------------------------|-------------------------|--------------------------------|--|
| CONDITIONAL GRANTS TRANSFERRED FROM NATIONAL DEPARTMENTS AND ACTUAL PAYMENTS MADE BY MUNICIPALITIES: PRELIMINARY RESULTS | | | | | | | | | | | | | | | | | | | | | |
| | 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 | | Fourth Quarter | | YTD Expenditure | | % Changes from 3rd to 4th Q | | % Changes for the 4th Q | | |
| | | | | | Approved payment schedule | Transferred to municipalities for direct grants | Actual expenditure by municipalities by 30 September 2023 | Actual expenditure by municipalities by 31 December 2023 | National Department by 31 December 2023 | National Department by 31 December 2023 | National Department by 31 March 2024 | National Department by 31 March 2024 | National Department by 30 June 2024 | National Department by 30 June 2024 | Actual expenditure by municipalities | Actual expenditure by municipalities | National Department | Actual expenditure by municipalities | National Department | Allocation National Department | Exp as % of Allocation by municipalities |
| R thousands | | | | | | | | | | | | | | | | | | | | | |
| Direct Transfers | 43 808 662 | (1 285 193) | - | 42 524 469 | 42 524 419 | 42 353 605 | 6 253 988 | 4 497 324 | 11 176 605 | 8 776 728 | 7 487 158 | 6 623 353 | 11 350 861 | 10 936 089 | 36 268 212 | 39 833 464 | 51.6% | 65.1% | 85.3% | 72.5% | |
| Infrastructure | 41 359 438 | (1 714 785) | - | 39 644 653 | 39 473 789 | 39 473 789 | 5 783 638 | 4 183 810 | 10 581 247 | 8 358 655 | 7 137 904 | 6 223 115 | 10 873 199 | 10 235 759 | 34 355 988 | 29 001 139 | 52.3% | 64.5% | 86.7% | 73.2% | |
| Municipal Infrastructure Grant | 17 545 049 | (1 203 464) | - | 16 341 585 | 16 341 585 | 16 341 585 | 3 114 110 | 2 312 518 | 5 524 900 | 4 066 159 | 2 776 092 | 2 635 230 | 4 251 120 | 3 352 565 | 15 666 222 | 12 366 472 | 53.1% | 27.2% | 95.9% | 75.7% | |
| Public Transport Infrastructure Grant | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Public Transport Network Grant | 6 794 045 | (600 000) | - | 6 194 045 | 6 194 045 | 6 194 045 | 551 670 | 384 546 | 1 191 122 | 928 535 | 945 561 | 733 729 | 1 918 864 | 1 897 715 | 4 607 217 | 3 944 524 | 102.9% | 158.6% | 74.4% | 63.7% | |
| Integrated National Electrification Programme (Municipal Grant) | 2 212 046 | (180 000) | - | 2 032 046 | 2 032 046 | 2 032 046 | 235 103 | 185 246 | 515 403 | 495 157 | 469 867 | 333 541 | 476 650 | 564 309 | 1 171 023 | 1 578 253 | 1.4% | 69.2% | 84.5% | 77.7% | |
| Neighbourhood Development Partnership Grant (Capital Grant) | 1 474 813 | (128 891) | - | 1 346 012 | 1 346 012 | 1 346 012 | 199 233 | 185 363 | 265 920 | 274 347 | 292 567 | 187 785 | 333 736 | 374 850 | 1 111 456 | 1 022 345 | 14.1% | 99.6% | 82.6% | 76.0% | |
| 2010 FIFA World Cup Stadiums Development Grant | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Rural Road Assets Management Systems Grant | 115 461 | - | - | 115 461 | 115 461 | 115 461 | 12 789 | 4 860 | 28 012 | 17 978 | 15 319 | 14 228 | 36 220 | 27 173 | 92 340 | 64 240 | 136.4% | 91.0% | 80.0% | 55.6% | |
| Municipal Drought Relief Grant | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Municipal Water Infrastructure Grant | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Rural Household Infrastructure Grant | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Municipal Disaster Recovery Grant | 320 915 | 1 184 472 | - | 1 505 387 | 1 505 337 | 1 334 523 | - | 21 832 | 40 735 | 346 853 | 1 575 | 413 367 | 3 597 | 916 395 | 45 907 | 1 698 447 | 128.4% | 121.7% | 3.0% | 112.8% | |
| Integrated City Development 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 | 652 726 | 447 151 | 1 058 145 | 706 602 | 2 955 518 | 2 010 002 | 62.1% | 58.0% | 90.7% | 61.7% | |
| 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 | 1 138 329 | 737 131 | 3 301 936 | 2 327 564 | 35.9% | 33.1% | 91.2% | 64.3% | |
| Municipal Emergency Housing Grant | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Integrated Urban Development Grant | 1 172 448 | - | - | 1 172 448 | 1 172 448 | 1 172 448 | 189 852 | 145 270 | 357 321 | 258 350 | 230 760 | 247 545 | 358 137 | 434 556 | 1 145 070 | 1 085 721 | 49.4% | 75.5% | 97.7% | 92.6% | |
| Metro Informal Settlements Partnership Grant | 4 364 782 | (305 602) | - | 4 059 180 | 4 059 180 | 4 059 180 | 517 727 | 317 371 | 990 576 | 705 213 | 939 595 | 656 524 | 1 298 401 | 1 224 463 | 3 713 299 | 2 903 571 | 43.2% | 86.5% | 91.5% | 71.5% | |
| Capacity and Others | 2 450 224 | 429 592 | - | 2 879 816 | 2 879 816 | 2 879 816 | 489 950 | 313 714 | 595 358 | 418 073 | 349 254 | 400 238 | 477 662 | 700 330 | 1 912 224 | 1 832 355 | 36.8% | 75.0% | 66.4% | 63.6% | |
| 2010 FIFA World Cup Host City Operating Grant | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Programme and Project Preparation Support Grant | 376 792 | (58 138) | - | 318 654 | 318 654 | 318 654 | 38 214 | 27 997 | 57 113 | 39 900 | 44 931 | 39 365 | 67 756 | 109 796 | 208 014 | 217 058 | 50.8% | 178.9% | 65.3% | 68.1% | |
| Local Government Financial Management Grant | 568 571 | - | - | 568 571 | 568 571 | 568 571 | 104 219 | 56 043 | 131 038 | 72 856 | 87 898 | 91 357 | 119 942 | 130 113 | 443 097 | 350 370 | 36.5% | 42.4% | 77.9% | 61.6% | |
| Municipal Systems Improvement Grant | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Expanded Public Works Programme Integrated Grant (Municipality) | 781 385 | (32 410) | - | 748 975 | 748 975 | 748 975 | 238 289 | 150 914 | 156 305 | 200 413 | 124 185 | 161 253 | 83 177 | 126 883 | 601 956 | 639 463 | (33.0%) | (21.3%) | 80.4% | 85.4% | |
| Infrastructure Skills Development Grant | 159 857 | (8 505) | - | 151 352 | 151 352 | 151 352 | 42 784 | 40 627 | 32 341 | 23 378 | 37 500 | 35 067 | 27 594 | 22 639 | 140 219 | 121 711 | (26.4%) | (35.4%) | 92.6% | 80.4% | |
| Water Services Operating Subsidy Grant | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Energy Efficiency and Demand Side Management | 220 092 | (1 000) | - | 219 092 | 219 092 | 219 092 | 12 470 | 11 151 | 61 131 | 29 347 | 44 895 | 24 633 | 63 738 | 54 474 | 182 234 | 119 604 | 42.0% | 121.1% | 83.2% | 54.6% | |
| Municipal Disaster Grant | 343 527 | 529 645 | - | 873 172 | 873 172 | 873 172 | 53 974 | 26 981 | 157 430 | 52 180 | 9 845 | 48 664 | 115 455 | 256 425 | 336 704 | 384 149 | 1072.7% | 428.0% | 38.6% | 44.0% | |
| 2014 African Nations Championship Host City Operating Grant | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 2014 African Nations Championship Host City Operating Grant | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Public Transport Network Operations Grant | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Municipal Human Settlements Capacity Grant | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Municipal Demarcation Transition Grant (Schedule 5B) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Indirect Transfers | 8 481 233 | (115 341) | - | 8 365 892 | 8 296 864 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Infrastructure | 8 334 717 | (115 341) | - | 8 219 376 | 8 150 348 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Regional Bulk Infrastructure Grant | 3 607 327 | (338 956) | - | 3 268 371 | 3 268 421 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Integrated National Electrification Programme (Eskom) Grant | 3 821 156 | (233 772) | - | 3 587 384 | 3 518 356 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Neighbourhood Development Partnership Grant (Technical Assistance) | 100 902 | 88 431 | - | 189 333 | 189 333 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Backlogs in Water and Sanitation at Clinics and Schools | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Backlogs in the Electrification of Clinics and Schools | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Rural Household Infrastructure Grant (Indirect) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Municipal Water Infrastructure Grant (Indirect) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Bucket Eradication Programme Grant | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Water Services Infrastructure Grant (Schedule 6B) | 805 332 | 308 906 | - | 1 114 238 | 1 114 238 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Municipal Infrastructure Grant (Schedule 6B) | 30 000 | - | - | 30 000 | 30 000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Capacity and Others | 146 516 | - | - | 146 516 | 146 516 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Energy Efficiency and Demand Side Management (Eskom) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Water Services Operating Subsidy Grant (Indirect) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Municipal Systems Improvement Grant (Schedule 6B) | 146 516 | - | - | 146 516 | 146 516 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Municipal Demarcation Transition Grant (Schedule 6B) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Total | 52 290 895 | (1 400 534) | - | 50 890 361 | 50 821 283 | 42 353 605 | 6 253 988 | 4 497 324 | 11 176 605 | 8 776 728 | 7 487 158 | 6 623 353 | 11 350 861 | 10 936 089 | 36 268 212 | 39 833 464 | 51.6% | 65.1% | 71.3% | 66.6% | |
| Grants excluded from the publication | 8 149 316 | - | - | 8 149 316 | - | - | - | 662 064 | - | 1 299 277 | - | 1 319 509 | - | 2 465 512 | - | 5 746 362 | - | 86.9% | - | 70.5% | |
| Urban Settlement Development Grant | 8 149 316 | - | - | 8 149 316 | - | - | - | 662 064 | - | 1 299 277 | - | 1 319 509 | - | 2 465 512 | - | 5 746 362 | - | 86.9% | - | 70.5% | |
| Finance Management Grant: Technical Programme | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Total as per DORA | 60 440 211 | (1 400 534) | - | 59 039 677 | 59 821 283 | 42 353 605 | 6 253 988 | 5 159 388 | 11 176 605 | 10 076 005 | 7 487 158 | 7 942 862 | 11 350 861 | 13 401 602 | < | | | | | | |

15. Over- and underspending of budgets for period ended 30 June 2024:

Over and under collection of revenue to total budgets as at 30 June 2024

| R thousands | Code | Main appropriation | Adjusted Budget | Year to date: 30 June 2024 | Total Revenue as % of main appropriation | Total Revenue as % of adjusted budget | (Over) | Under | (Over) as % of adjusted budget | Under as % of adjusted budget |
|-----------------------|------|--------------------|--------------------|----------------------------|--|---------------------------------------|--------------------|-------------------|--------------------------------|-------------------------------|
| Province | | | | | | | | | | |
| | EC | 56 386 250 | 58 411 646 | 52 272 027 | 92.7% | 89.5% | (109 602) | 6 249 222 | (0.2%) | 10.7% |
| | FS | 28 457 792 | 28 377 224 | 23 725 842 | 83.4% | 83.6% | (43 142) | 4 694 524 | (0.2%) | 16.5% |
| | GT | 217 047 691 | 206 011 687 | 204 418 819 | 94.2% | 99.2% | (8 226 088) | 9 818 955 | (4.0%) | 4.8% |
| | KZ | 109 907 525 | 111 413 906 | 104 799 487 | 95.4% | 94.1% | (13 864) | 6 628 283 | (0.0%) | 5.9% |
| | LP | 33 719 653 | 34 520 347 | 29 619 095 | 87.8% | 85.8% | (4 025) | 4 905 277 | (0.0%) | 14.2% |
| | MP | 30 374 557 | 32 317 874 | 27 023 269 | 89.0% | 83.6% | (8 910) | 5 303 515 | (0.0%) | 16.4% |
| | NW | 29 523 278 | 28 924 293 | 23 624 001 | 80.0% | 81.7% | (153 299) | 5 453 591 | (0.5%) | 18.9% |
| | NC | 11 345 962 | 11 542 085 | 9 131 721 | 80.5% | 79.1% | (2 160) | 2 412 523 | (0.0%) | 20.9% |
| | WC | 101 711 166 | 105 393 250 | 100 140 768 | 98.5% | 95.0% | (29 736) | 5 282 217 | (0.0%) | 5.0% |
| Total National | | 618 473 874 | 616 912 312 | 574 755 031 | 92.9% | 93.2% | (8 590 826) | 50 748 107 | (1.4%) | 8.2% |
| Net | | | | | | | | 42 157 281 | | |

Source: National Treasury Local Government Database

Over and under expenditure to total budgets as at 30 June 2024

| R thousands | Code | Main appropriation | Adjusted Budget | Year to date: 30 June 2024 | Total Expenditure as % of main appropriation | Total Expenditure as % of adjusted budget | (Over) | Under | (Over) as % of adjusted budget | Under as % of adjusted budget |
|-----------------------------|---------------|--------------------|--------------------|----------------------------|--|---|---------------------|-------------------|--------------------------------|-------------------------------|
| Summary per Province | | | | | | | | | | |
| | EC | 57 799 278 | 59 587 906 | 51 480 734 | 89.1% | 86.4% | (481 743) | 8 588 915 | (0.8%) | 14.4% |
| | FS | 28 663 671 | 29 862 509 | 23 795 412 | 83.0% | 79.7% | (860 930) | 6 928 028 | (2.9%) | 23.2% |
| | GT | 207 949 453 | 204 185 117 | 204 397 090 | 98.3% | 100.1% | (11 439 796) | 11 227 823 | (5.6%) | 5.5% |
| | Kwazulu-Natal | 109 814 474 | 111 977 006 | 98 816 698 | 90.0% | 88.2% | (916 083) | 14 076 391 | (0.8%) | 12.6% |
| | Limpopo | 32 476 517 | 34 098 232 | 29 701 469 | 91.5% | 87.1% | (698 772) | 5 095 535 | (2.0%) | 14.9% |
| | Mpumalanga | 31 252 685 | 34 125 514 | 28 327 530 | 90.6% | 83.0% | (275 159) | 6 073 143 | (0.8%) | 17.8% |
| | North West | 29 689 787 | 28 953 405 | 22 819 271 | 76.9% | 78.8% | (267 445) | 6 401 579 | (0.9%) | 22.1% |
| | Northern Cape | 11 696 022 | 12 081 692 | 9 112 223 | 77.9% | 75.4% | (5 031) | 2 974 500 | (0.0%) | 24.6% |
| | Western Cape | 102 609 664 | 106 489 422 | 93 756 829 | 91.4% | 88.0% | (3 204) | 12 735 798 | (0.0%) | 12.0% |
| Total National | | 611 951 550 | 621 360 803 | 562 207 256 | 91.9% | 90.5% | (14 948 163) | 74 101 711 | (2.4%) | 11.9% |
| Net | | | | | | | | 59 153 547 | | |

Source: National Treasury Local Government Database

OVER AND UNDER SPENDING OF CAPITAL BUDGET FOR THE 4th Quarter Ended 30 June 2024

| Count | Code | (Over) | | | Target | | Under | | | Insufficient Information |
|-----------------------------|---------------|----------------|-----------------------|---------------------|--------------------|-------------------|--------------------|---------------------|---------------|--------------------------|
| | | More than -15% | Between -15% and -10% | Between -5% and 10% | Between 0% and -5% | Between 0% and 5% | Between 5% and 10% | Between 15% and 10% | More than 15% | |
| Summary per Province | | | | | | | | | | |
| | EC | 4 | 2 | 1 | 0 | 2 | 5 | 1 | 24 | 0 |
| | Free State | 0 | 0 | 0 | 1 | 1 | 1 | 0 | 20 | 0 |
| | Gauteng | 2 | 0 | 0 | 1 | 0 | 0 | 1 | 7 | 0 |
| | Kwazulu-Natal | 1 | 0 | 1 | 4 | 5 | 6 | 7 | 30 | 0 |
| | Limpopo | 1 | 0 | 1 | 1 | 3 | 0 | 4 | 17 | 0 |
| | Mpumalanga | 0 | 0 | 0 | 0 | 3 | 1 | 1 | 15 | 0 |
| | North West | 1 | 1 | 0 | 0 | 1 | 2 | 2 | 15 | 0 |
| | Northern Cape | 3 | 1 | 1 | 0 | 0 | 1 | 0 | 25 | 0 |
| | Western Cape | 2 | 0 | 0 | 1 | 0 | 2 | 4 | 21 | 0 |
| Total | | 14 | 4 | 4 | 8 | 15 | 18 | 20 | 174 | 0 |

Source: National Treasury Local Government Database

OVER AND UNDER SPENDING OF OPERATING BUDGET FOR THE 4th Quarter Ended 30 June 2024

| Count | Code | (Over) | | | Target | | Under | | | Insufficient Information |
|-----------------------------|------|----------------|-----------------------|---------------------|--------------------|-------------------|--------------------|---------------------|---------------|--------------------------|
| | | More than -15% | Between -15% and -10% | Between -5% and 10% | Between 0% and -5% | Between 0% and 5% | Between 5% and 10% | Between 15% and 10% | More than 15% | |
| Summary per Province | | | | | | | | | | |
| Eastern Cape | EC | 0 | 0 | 1 | 1 | 4 | 5 | 4 | 24 | 0 |
| Free State | FS | 1 | 1 | 0 | 0 | 2 | 2 | 1 | 16 | 0 |
| Gauteng | GT | 1 | 1 | 0 | 0 | 3 | 1 | 2 | 3 | 0 |
| Kwazulu-Natal | KZ | 3 | 2 | 3 | 1 | 6 | 10 | 13 | 16 | 0 |
| Limpopo | LP | 1 | 0 | 1 | 1 | 1 | 5 | 7 | 11 | 0 |
| Mpumalanga | MP | 1 | 0 | 1 | 1 | 3 | 3 | 2 | 9 | 0 |
| North West | NW | 1 | 0 | 0 | 1 | 2 | 3 | 1 | 14 | 0 |
| Northern Cape | NC | 0 | 0 | 0 | 1 | 2 | 0 | 3 | 25 | 0 |
| Western Cape | WC | 0 | 0 | 0 | 0 | 5 | 7 | 6 | 12 | 0 |
| Total | | 8 | 4 | 6 | 6 | 28 | 36 | 39 | 130 | 0 |

Source: National Treasury Local Government Database

Analysis of over and under expenditure for the period 2020/21 - 2023/24

| R thousands | 2020/21 | | | 2021/22 | | | 2022/23 | | | 2023/24 | | |
|-------------|--------------|------------|------------|-------------|------------|------------|-------------|------------|------------|--------------|------------|------------|
| | (Over) | Under | Nett | (Over) | Under | Nett | (Over) | Under | Nett | (Over) | Under | Nett |
| Total | (26 655 995) | 65 858 734 | 39 202 739 | (3 664 757) | 64 500 874 | 60 836 116 | (3 585 166) | 65 338 203 | 61 753 037 | (14 948 163) | 74 101 711 | 59 153 547 |
| Capital | (10 707 155) | 24 340 854 | 13 633 700 | (1 895 214) | 23 246 245 | 21 351 031 | (1 975 562) | 19 891 323 | 17 915 762 | (1 784 075) | 19 682 357 | 17 898 282 |
| Operating | (19 715 386) | 45 284 426 | 25 569 040 | (7 684 429) | 47 169 514 | 39 485 085 | (5 668 691) | 49 505 966 | 43 837 275 | (18 145 594) | 59 400 859 | 41 255 265 |

Source: National Treasury Local Government Database

Percentage over and under expenditure for the period 2020/21 - 2023/24

| Percentage | 2020/21 | | 2021/22 | | 2022/23 | | 2023/24 | |
|------------|---------|-------|---------|-------|---------|-------|---------|-------|
| | (Over) | Under | (Over) | Under | (Over) | Under | (Over) | Under |
| Total | (5.5%) | 13.6% | (.7%) | 12.4% | (.6%) | 11.7% | (2.4%) | 11.9% |
| Capital | (15.5%) | 35.2% | (2.8%) | 33.7% | (2.8%) | 28.5% | (2.3%) | 25.0% |
| Operating | (4.7%) | 10.9% | (1.7%) | 10.4% | (1.2%) | 10.1% | (3.3%) | 10.9% |

Source: National Treasury Local Government Database

AGGREGATED CONDITIONAL GRANTS EXPENDITURE FOR THE 4th Quarter Ended 30 June 2024 (Preliminary results)

| R thousands | Code | Adjusted allocation | Transfers | Year to date: 30 June 2024 | Total Expenditure as % of Adjusted allocation | Total Expenditure as % of Transfers | (Over) | Under | (Over) as % of Transfers | Under as % of Transfers |
|-----------------------------|------|---------------------|-------------------|----------------------------|---|-------------------------------------|--------------------|-------------------|--------------------------|-------------------------|
| Summary per Province | | | | | | | | | | |
| Eastern Cape | EC | 6 731 353 | 6 731 353 | 3 877 573 | 57.6% | 57.6% | (330 239) | 3 184 018 | (4.9%) | 47.3% |
| Free State | FS | 1 904 432 | 1 904 432 | 1 429 434 | 75.1% | 75.1% | (220 314) | 695 312 | (11.6%) | 36.5% |
| Gauteng | GT | 5 909 527 | 5 909 527 | 4 200 632 | 71.1% | 71.1% | - | 1 708 895 | - | 28.9% |
| Kwazulu-Natal | KZ | 8 675 102 | 8 504 238 | 8 526 826 | 98.3% | 100.3% | (1 787 907) | 1 765 320 | (21.0%) | 20.8% |
| Limpopo | LP | 5 435 627 | 5 437 627 | 5 873 534 | 108.1% | 108.0% | (982 351) | 546 444 | (18.1%) | 10.0% |
| Mpumalanga | MP | 3 713 739 | 3 713 739 | 2 896 254 | 78.0% | 78.0% | (541 544) | 1 359 029 | (14.6%) | 36.6% |
| North West | NW | 3 481 084 | 3 481 084 | 1 623 295 | 46.6% | 46.6% | (0) | 1 857 789 | (0.0%) | 53.4% |
| Northern Cape | NC | 1 326 679 | 1 326 679 | 681 595 | 51.4% | 51.4% | (17 355) | 662 439 | (1.3%) | 49.9% |
| Western Cape | WC | 5 346 926 | 5 344 926 | 4 032 068 | 75.4% | 75.4% | (33 625) | 1 346 483 | (0.6%) | 25.2% |
| Total | | 42 524 469 | 42 353 605 | 33 141 211 | 77.9% | 78.2% | (3 913 335) | 13 125 729 | (9.2%) | 31.0% |
| Nett | | | | | | | | 9 212 394 | | |

Over and underspending on conditional grants for the period 2020/21 - 2023/24

| R thousands | Code | 2020/21 | | | 2021/22 | | | 2022/23 | | | 2023/24 | | |
|--------------------|------|-------------|------------|------------|-------------|------------|------------|-----------|------------|------------|-------------|------------|-----------|
| | | (Over) | Under | Nett | (Over) | Under | Nett | (Over) | Under | Nett | (Over) | Under | Nett |
| Conditional Grants | CG | (2 385 354) | 18 545 234 | 16 159 880 | (1 054 887) | 16 356 071 | 15 301 184 | (818 803) | 20 000 081 | 19 181 278 | (3 913 335) | 13 125 729 | 9 212 394 |

Source: National Treasury Local Government Database