Annexure A

SUMMARY TABLES:

According to the budgeted monthly operational and capital expenditure submitted by all municipalities as supporting tables to the adjustments budgets, municipalities recorded an over performance of 1.6 per cent or R7.2 billion on billed revenue, an under performance of 5.9 per cent or R25.4 billion on operational expenditure and an under performance of 51.7 per cent or R28.2 billion on capital expenditure.

1. Consolidated statement of financial performance

National Quarterly Budget Summary for 3rd Quarter ended 31 March 2025

Description	2023/24	Budget year 2024/25									
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	Q3 Mar Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
Financial Performance											
Property rates	93 702 853	98 507 278	99 875 558	29 986 029	23 773 903	23 213 262	76 973 193	69 048 919	7 924 274	11.48	99 875 558
Service charges	244 324 168	288 293 568	291 788 548	72 588 309	67 430 253	65 142 359	205 160 921	219 680 443	(14 519 522)	(6.61)	291 788 548
Investment revenue	7 268 371	5 810 151	6 289 486	1 643 974	1 521 514	1 640 830	4 806 318	4 679 533	126 785	2.71	6 289 486
Transfer and subsidies - Operational	100 601 246	114 889 067	115 877 463	41 761 513	38 806 879	30 288 123	110 856 515	94 787 789	16 068 726	16.95	115 877 463
Other own revenue	72 071 566	67 537 919	72 532 609	17 439 735	16 913 178	19 645 047	53 997 960	56 440 016	(2 442 056)	(4.33)	72 532 609
Total Revenue (excluding capital transfers and contributions)	**517 968 205**	**575 037 984**	**586 363 665**	**163 419 560**	**148 445 726**	**139 929 620**	**451 794 907**	**444 636 699**	**7 158 208**	**1.61**	**586 363 665**
Employee costs	140 254 914	157 269 425	155 724 129	764 137 508	(689 953 350)	36 267 718	110 451 877	115 770 150	(5 318 274)	(4.59)	155 724 129
Remuneration of councillors	4 757 373	5 369 678	5 402 507	1 158 077	1 329 116	1 306 564	3 793 757	3 986 514	(192 757)	(4.84)	5 402 507
Depreciation and amortisation	39 460 260	39 639 079	39 300 074	7 352 413	8 730 149	9 406 797	25 489 359	29 165 930	(3 676 572)	(12.61)	39 300 074
Finance charges	15 225 407	11 770 287	11 920 606	2 502 256	4 147 302	3 373 837	10 023 394	8 489 329	1 534 065	18.07	11 920 606
Inventory consumed and bulk purchases	177 560 766	191 043 676	194 927 117	53 522 617	45 117 504	42 456 568	141 096 689	143 571 763	(2 475 074)	(1.72)	194 927 117
Transfers and subsidies	5 326 800	4 471 107	5 716 894	2 256 273	3 029 079	2 022 490	7 307 842	4 249 645	3 058 197	71.96	5 716 894
Other expenditure	176 202 892	162 913 632	174 407 291	32 743 789	37 161 437	37 727 262	107 632 489	126 005 150	(18 372 662)	(14.58)	174 407 291
Total Expenditure	**558 788 412**	**572 476 884**	**587 398 617**	**863 672 933**	**(590 438 763)**	**132 561 235**	**405 795 405**	**431 238 482**	**(25 443 076)**	**(5.90)**	**587 398 617**
Surplus/(Deficit)	**(40 820 207)**	**2 561 100**	**(1 034 952)**	**(700 253 372)**	**738 884 489**	**7 368 385**	**45 999 501**	**13 398 217**	**32 601 284**	**243.33**	**(1 034 952)**
Transfers and subsidies - capital (monetary allocations)	42 049 434	48 324 768	50 699 664	6 563 871	9 715 689	8 342 682	24 622 243	36 364 090	(11 741 848)	(32.29)	50 699 664
Transfers and subsidies - capital (in-kind)	12 446 583	361 328	856 298	94 211	(393 511)	146 607	(152 693)	670 122	(822 815)	(122.79)	856 298
Surplus/(Deficit) after capital transfers & contributions	**13 675 810**	**51 247 196**	**50 521 010**	**(693 595 289)**	**748 206 667**	**15 857 674**	**70 469 051**	**50 432 430**	**20 036 621**	**39.73**	**50 521 010**
Share of Surplus/Deficit attributable to Associate	(35 970)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**13 639 840**	**51 247 196**	**50 521 010**	**(693 595 289)**	**748 206 667**	**15 857 674**	**70 469 051**	**50 432 430**	**20 036 621**	**39.73**	**50 521 010**
Capital expenditure & funds sources											
Capital expenditure	**100 340 358**	**77 410 772**	**78 465 362**	**9 226 567**	**5 045 160**	**12 081 778**	**26 353 506**	**54 601 591**	**28 248 085**	**(51.73)**	**78 465 362**
Transfers recognised - capital	46 287 451	47 192 937	49 592 286	5 771 731	9 228 790	8 085 620	23 086 142	34 730 823	(11 644 681)	(33.53)	49 592 286
Borrowing	4 920 943	14 006 271	13 652 770	1 225 306	2 994 877	1 750 961	5 971 144	8 954 724	(2 983 580)	(33.32)	13 652 770
Internally generated funds	45 722 207	16 035 380	17 148 029	1 904 190	(7 475 559)	2 743 485	(2 827 884)	12 048 058	(14 875 941)	(123.47)	17 148 029
Total sources of capital funds	**96 930 601**	**77 234 588**	**80 393 085**	**8 901 227**	**4 748 109**	**12 580 066**	**26 229 402**	**55 733 605**	**(29 504 203)**	**(52.94)**	**80 393 085**

Source: National Treasury Local Government Database

2. Consolidated statement of financial position

National Quarterly Financial Position as at 3rd Quarter Ended 31 March 2025

R thousands	2023/24 Audited Outcome	Budget year 2024/25 Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	Q3 Mar Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
ASSETS											
Current assets											
Cash and cash equivalents	47 156 592	87 262 962	78 222 442	(631 350 554)	681 547 145	19 093 732	69 290 323	53 572 111	15 718 212	29.34	78 222 442
Trade and other receivables from exchange transactions	64 492 459	78 997 882	83 840 611	(14 773 241)	17 223 386	(10 975 097)	(8 524 952)	64 789 519	(73 314 471)	(113.16)	83 840 611
Receivables from non-exchange transactions	23 801 248	34 688 798	32 173 992	35 953 800	(9 084 268)	13 413 386	40 282 918	22 664 826	17 618 091	77.73	32 173 992
Current portion of non-current receivables	1 545 116	368 064	432 876	596 525	192 467	324 594	1 113 586	330 120	783 466	237.33	432 876
Inventory	8 956 613	5 350 113	9 060 703	7 171 440	2 227 181	(850 075)	8 548 547	7 247 935	1 300 612	17.94	9 060 703
VAT	69 652 818	18 087 716	29 027 718	72 294 539	990 847	4 506 732	77 792 117	23 510 057	54 282 060	230.89	29 027 718
Other current assets	5 043 320	3 627 369	4 366 464	338 992	2 722 476	1 625 819	4 687 288	3 528 939	1 158 349	32.82	4 366 464
Total current assets	**220 648 166**	**228 382 905**	**237 124 805**	**(529 768 500)**	**695 819 234**	**27 139 091**	**193 189 826**	**175 643 507**	**17 546 318**	**9.99**	**237 124 805**
Non current assets											
Investments	8 128 396	3 822 628	5 391 556	7 153 970	4 139 604	687 085	11 980 659	3 276 731	8 703 928	265.63	5 391 556
Investment property	34 641 910	31 142 522	34 975 499	26 147 827	1 396 971	2 386 981	29 931 780	30 489 335	(557 556)	(1.83)	34 975 499
Property, plant and equipment	724 673 080	755 847 385	829 809 578	516 592 232	64 295 208	19 532 466	600 419 906	622 105 819	(21 685 913)	(3.49)	829 809 578
Biological assets	375 995	386 444	385 881	287 615	5 440	(3 994)	289 062	325 652	(36 590)	(11.24)	385 881
Living and non-living resources	12 371	37 822	36 203	2 625	9 294	(86)	11 833	27 286	(15 453)	(56.63)	36 203
Heritage assets	5 162 258	2 281 860	5 623 190	609 594	77 776	3 400 757	4 088 127	5 134 902	(1 046 775)	(20.39)	5 623 190
Intangible assets	17 963 347	5 365 192	6 533 612	2 730 841	12 944 489	175 398	15 850 728	4 186 060	11 664 668	278.66	6 533 612
Trade and other receivables from exchange transactions	511 670	542 072	640 511	442 295	(8 451)	(140 412)	293 432	563 199	(269 767)	(47.90)	640 511
Non-current receivables from non-exchange transactions	1 070 241	761 260	871 746	621 659	140 612	160 925	923 196	568 712	354 484	62.33	871 746
Other non-current assets	5 439 945	4 625 949	6 089 006	3 377 090	897 214	317 057	4 591 362	4 513 047	78 314	1.74	6 089 006
TOTAL ASSETS	**1 018 627 379**	**1 033 196 039**	**1 127 481 588**	**28 197 248**	**779 717 391**	**53 655 271**	**861 569 910**	**846 834 252**	**14 735 659**	**1.74**	**1 127 481 588**
LIABILITIES											
Current liabilities											
Financial liabilities	9 376 528	8 542 499	8 393 500	6 853 478	(1 610 050)	2 600 147	7 843 575	5 432 765	2 410 809	44.38	8 393 500
Consumer deposits	8 141 288	7 781 189	7 902 527	5 467 649	375 178	440 418	6 283 245	5 970 573	312 671	5.24	7 902 527
Trade and other payables from exchange transactions	193 582 581	127 440 750	154 580 538	188 646 015	(137 319 522)	824 625	52 151 118	122 035 188	(69 884 070)	(57.27)	154 580 538
Trade and other payables from non-exchange transactions	6 051 207	5 772 875	4 636 252	15 314 474	4 536 476	7 101 484	26 952 434	3 637 411	23 315 023	640.98	4 636 252
Provision	17 197 616	13 015 938	12 237 711	15 574 741	24 705	(262 030)	15 337 416	8 428 278	6 909 139	81.98	12 237 711
VAT	63 486 802	15 572 603	20 229 249	63 659 038	13 779 737	(1 116 901)	76 321 874	16 235 902	60 085 972	370.08	20 229 249
Other current liabilities	986 254	196 955	394 468	1 561 164	661 650	20 241	2 243 054	296 796	1 946 258	655.76	394 468
Total current liabilities											
Non current liabilities											
Financial liabilities	52 242 556	62 778 516	64 126 675	29 374 642	1 856 662	3 861 485	35 092 789	43 682 957	(8 590 168)	(19.66)	64 126 675
Provision	20 978 597	19 773 719	20 986 541	11 403 725	881 792	435 970	12 721 487	16 677 379	(3 955 892)	(23.72)	20 986 541
Long term portion of trade payables	4 986 570	10 275 102	51 185 140	1 844 075	8 482 840	5 911 092	16 238 006	48 634 735	(32 396 729)	(66.61)	51 185 140
Other non-current liabilities	14 084 406	24 658 524	26 420 977	15 463 401	364 477	5 527 067	21 354 945	16 575 074	4 779 870	28.84	26 420 977
Total non current liabilities	**92 292 128**	**117 485 860**	**162 719 333**	**58 085 843**	**11 585 770**	**15 735 613**	**85 407 227**	**125 570 145**	**(40 162 919)**	**(31.98)**	**162 719 333**
TOTAL LIABILITIES	**92 292 128**	**117 485 860**	**162 719 333**	**58 085 843**	**11 585 770**	**15 735 613**	**85 407 227**	**125 570 145**	**(40 162 919)**	**(31.98)**	**162 719 333**
NET ASSETS	**926 335 251**	**915 710 179**	**964 762 255**	**(29 888 595)**	**768 131 621**	**37 919 658**	**776 162 684**	**721 264 106**	**54 898 577**	**7.61**	**964 762 255**
COMMUNITY WEALTH/EQUITY											
Accumulated surplus/(deficit)	570 929 276	671 545 500	687 147 325	329 575 867	150 848 399	22 209 722	502 633 988	495 388 931	7 245 056	0	687 147 325
Reserves and funds	57 360 602	52 525 219	60 684 585	55 914 401	(333 379)	(769 887)	54 811 136	44 779 499	10 031 637	0	60 684 585
Other	405 559	1 328 428	0	352 510	46 601	13 692	412 803	0	412 803	573 338	0
TOTAL COMMUNITY WEALTH/EQUITY	**628 695 437**	**725 399 146**	**747 831 910**	**385 842 778**	**150 561 621**	**21 453 527**	**557 857 927**	**540 168 430**	**17 689 497**	**0**	**747 831 910**

Source: National Treasury Local Government Database

3. Aggregated revenue and expenditure for municipalities

National aggregated revenue as at 3rd Quarter Ended 31 March 2025

R thousands	Adjusted Budget Operating	Capital	Total	Third Quarter 2024/25 Operating	Capital	Total	3rd Q as % of adjusted budget	Year to date: 31 March 2025 Operating	Capital	Total	Total as % of adjusted budget	Third Quarter 2023/24 Operating	Capital	Total	Total as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Revenue																
Category A (Metro)	350 413 611	36 975 705	387 389 316	86 088 808	6 376 841	92 465 650	23.9%	273 696 918	16 204 592	289 901 510	74.8%	79 876 339	5 374 046	85 250 384	76.2%	8.5%
Category B (Local)	202 675 624	32 858 309	235 533 933	46 556 305	4 766 164	51 322 470	21.8%	150 280 209	14 930 179	165 210 388	70.1%	41 668 447	5 052 902	46 721 349	68.2%	9.8%
Category C (District)	33 274 430	10 559 070	43 833 500	7 284 506	1 437 060	8 721 566	19.9%	27 817 780	(4 905 369)	22 912 411	52.3%	8 234 480	1 688 509	9 922 989	77.2%	(12.1%)
Total	**586 363 665**	**80 393 085**	**666 756 749**	**139 929 620**	**12 580 066**	**152 509 686**	**22.9%**	**451 794 907**	**26 229 402**	**478 024 309**	**71.7%**	**129 779 266**	**12 115 457**	**141 894 723**	**73.4%**	**7.5%**
Summary per Province																
Eastern Cape	52 627 512	10 663 594	63 291 105	11 036 966	1 447 088	12 484 054	19.7%	41 079 522	4 491 929	45 571 451	72.0%	10 181 740	1 480 595	11 662 335	73.0%	7.0%
Free State	28 003 184	3 096 582	31 099 767	6 585 783	407 579	6 993 362	22.5%	19 998 074	1 438 109	21 436 183	68.9%	6 941 752	494 128	7 435 881	66.1%	(6.0%)
Gauteng	211 669 917	14 841 748	226 511 665	51 828 845	3 127 929	54 956 774	24.3%	164 575 805	6 300 475	170 876 280	75.4%	48 324 624	2 478 106	50 802 730	79.2%	8.2%
Kwazulu-Natal	100 728 627	15 597 487	116 326 114	24 732 184	2 697 522	27 429 705	23.6%	80 571 409	7 294 912	87 866 321	75.5%	23 590 423	2 619 557	26 209 980	73.6%	4.7%
Limpopo	28 962 621	7 048 100	36 010 721	6 967 264	1 069 048	8 036 312	22.3%	23 176 532	4 089 542	27 266 074	75.7%	6 099 323	1 068 935	7 168 258	71.4%	12.1%
Mpumalanga	30 853 393	4 640 718	35 494 110	6 671 503	574 058	7 245 561	20.4%	21 631 675	2 169 943	23 801 618	67.1%	6 234 448	820 185	7 054 633	68.3%	2.7%
North West	26 430 683	4 136 354	30 567 038	5 410 728	463 106	5 873 834	19.2%	19 503 739	(9 154 436)	10 349 303	33.9%	5 035 119	411 059	5 446 178	65.5%	7.9%
Northern Cape	11 092 156	2 098 746	13 190 902	2 568 476	246 338	2 814 814	21.3%	7 691 907	974 154	8 666 061	65.7%	2 480 469	277 881	2 758 350	65.6%	2.0%
Western Cape	95 995 572	18 269 755	114 265 327	24 127 872	2 547 397	26 675 268	23.3%	73 566 243	8 624 774	82 191 018	71.9%	20 891 367	2 465 011	23 356 377	69.3%	14.2%
Total	**586 363 665**	**80 393 085**	**666 756 749**	**139 929 620**	**12 580 066**	**152 509 686**	**22.9%**	**451 794 907**	**26 229 402**	**478 024 309**	**71.7%**	**129 779 266**	**12 115 457**	**141 894 723**	**73.4%**	**7.5%**

Source: National Treasury Local Government Database

National aggregated expenditure as at 3rd Quarter Ended 31 March 2025

	Adjusted Budget			Third Quarter 2024/25				Year to date: 31 March 2025				Third Quarter 2023/24				
R thousands	Operating	Capital	Total	Operating	Capital	Total	3rd Q as % of adjusted budget	Operating	Capital	Total	Total as % of adjusted budget	Operating	Capital	Total	Total as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Expenditure																
Category A (Metro)	347 524 118	34 857 749	382 381 867	81 268 112	5 533 197	86 801 309	22.7%	252 967 214	15 270 367	268 237 582	70.1%	70 786 086	5 374 046	76 160 131	70.9%	14.0%
Category B (Local)	206 940 279	33 043 644	239 983 924	44 492 296	5 098 971	49 591 267	20.7%	132 099 655	15 956 040	148 055 695	61.7%	38 348 701	5 206 494	43 555 196	59.5%	13.9%
Category C (District)	32 988 653	10 563 968	43 552 621	6 809 313	1 449 610	8 258 923	19.0%	20 752 141	(4 872 902)	15 879 239	36.5%	6 491 929	1 705 377	8 197 306	61.7%	0.8%
Total	**587 453 050**	**78 465 362**	**665 918 412**	**132 569 721**	**12 081 778**	**144 651 499**	**21.7%**	**405 819 010**	**26 353 506**	**432 172 516**	**64.9%**	**115 626 716**	**12 285 917**	**127 912 633**	**66.2%**	**13.1%**
Summary per Province																
Eastern Cape	52 569 417	10 833 880	63 403 297	11 443 318	1 473 024	12 916 343	20.4%	33 578 822	4 739 274	38 318 096	60.4%	10 112 193	1 548 442	11 660 635	64.8%	10.8%
Free State	28 527 415	3 104 135	31 631 550	6 605 111	418 127	7 023 238	22.2%	18 574 405	1 450 649	20 025 055	63.3%	5 912 094	498 332	6 410 426	56.5%	9.6%
Gauteng	208 466 057	12 581 951	221 048 007	50 051 720	2 287 775	52 339 495	23.7%	157 083 541	5 371 314	162 454 855	73.5%	43 477 185	2 478 193	45 955 377	75.6%	13.9%
Kwazulu-Natal	101 092 653	15 630 289	116 722 942	22 039 645	2 909 351	24 948 995	21.4%	71 053 680	7 703 796	78 757 476	67.5%	20 206 478	2 649 012	22 855 490	64.3%	9.2%
Limpopo	28 210 472	7 048 800	35 259 273	5 945 188	1 082 106	7 027 294	19.9%	18 229 331	4 110 404	22 339 735	63.4%	5 090 499	1 120 735	6 211 234	62.3%	13.1%
Mpumalanga	32 174 259	4 648 861	36 823 119	6 896 095	581 615	7 477 710	20.3%	20 586 431	2 178 362	22 764 793	61.8%	6 029 064	825 952	6 855 016	61.6%	9.1%
North West	28 675 650	4 150 508	32 826 158	5 762 113	463 106	6 225 219	19.0%	16 247 309	(9 152 900)	7 094 409	21.6%	4 496 795	411 641	4 908 435	55.4%	26.8%
Northern Cape	11 370 218	2 101 446	13 471 664	2 132 481	246 338	2 378 819	17.7%	6 295 986	974 256	7 270 242	54.0%	1 953 795	280 107	2 233 902	54.4%	6.5%
Western Cape	96 366 909	18 365 492	114 732 401	21 694 051	2 620 335	24 314 386	21.2%	64 169 505	8 978 351	73 147 856	63.8%	18 348 614	2 473 503	20 822 117	60.5%	16.8%
Total	**587 453 050**	**78 465 362**	**665 918 412**	**132 569 721**	**12 081 778**	**144 651 499**	**21.7%**	**405 819 010**	**26 353 506**	**432 172 516**	**64.9%**	**115 626 716**	**12 285 917**	**127 912 633**	**66.2%**	**13.1%**

Source: National Treasury Local Government Database

4. Salaries and wages

Salaries and wages expenditure as at 3rd Quarter Ended 31 March 2025

	Budget	Third Quarter 2024/25		Year to date: 31 March 2025		Third Quarter 2023/24		
R thousands	Adjusted Budget	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total as % of adjusted budget	Actual Expenditure	Total as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Category A (Metro)	89 439 688	20 672 822	23.1%	64 184 177	71.8%	19 666 743	72.0%	5.1%
Category B (Local)	58 929 339	13 926 635	23.6%	40 933 533	69.5%	13 081 309	68.4%	6.5%
Category C (District)	12 757 608	2 974 825	23.3%	9 127 924	71.5%	2 876 883	71.7%	3.4%
Total	**161 126 635**	**37 574 282**	**23.3%**	**114 245 634**	**70.9%**	**35 624 935**	**70.7%**	**5.5%**
Per Province								
Eastern Cape	16 319 752	3 729 362	22.9%	11 266 776	69.0%	3 572 134	68.5%	4.4%
Free State	8 216 785	2 071 362	25.2%	5 816 551	70.8%	2 099 274	68.7%	(1.3%)
Gauteng	50 868 716	11 800 537	23.2%	36 807 974	72.4%	11 061 780	72.9%	6.7%
Kwazulu-Natal	27 507 735	6 499 642	23.6%	20 031 306	72.8%	6 016 455	70.5%	8.0%
Limpopo	8 899 902	2 085 385	23.4%	6 153 978	69.1%	1 995 867	69.1%	4.5%
Mpumalanga	8 991 429	2 062 602	22.9%	6 272 148	69.8%	2 012 907	70.7%	2.5%
North West	7 286 985	1 574 993	21.6%	5 024 056	68.9%	1 550 172	67.8%	1.6%
Northern Cape	3 993 617	800 007	20.0%	2 534 816	63.5%	828 112	62.9%	(3.4%)
Western Cape	29 041 715	6 950 392	23.9%	20 338 028	70.0%	6 488 234	71.0%	7.1%
Total	**161 126 635**	**37 574 282**	**23.3%**	**114 245 634**	**70.9%**	**35 624 935**	**70.7%**	**5.5%**

5. Aggregate revenue and expenditure trends for metros

Metros aggregated revenue as at 3rd Quarter Ended 31 March 2025

	Adjusted Budget			Third Quarter 2024/25				Year to date: 31 March 2025				Third Quarter 2023/24				
R thousands	Operating Revenue	Capital Revenue	Total	Operating Revenue	Capital Revenue	Total	3rd Q as % of adjusted budget	Operating Revenue	Capital Revenue	Total	Total Revenue as % of adjusted budget	Operating Revenue	Capital Revenue	Total	Total Revenue as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Buffalo City	10 265 206	1 433 734	11 698 940	2 615 269	197 304	2 812 573	24.0%	7 995 553	603 041	8 598 594	73.5%	2 246 276	183 034	2 429 310	74.3%	15.8%
Cape Town	65 603 310	11 965 959	77 569 269	16 924 933	1 707 311	18 632 244	24.0%	51 174 099	5 927 768	57 101 867	73.6%	14 113 751	1 687 418	15 801 170	70.1%	17.9%
City of Ekurhuleni	61 511 797	2 898 848	64 410 645	12 698 423	970 394	13 668 818	21.2%	43 110 505	1 343 070	44 453 574	69.0%	12 673 783	555 566	13 229 349	72.1%	3.3%
eThekwini	56 177 019	7 689 534	63 866 553	14 291 419	1 240 294	15 531 713	24.3%	44 943 233	2 985 891	47 929 124	75.0%	13 825 732	1 047 405	14 873 137	73.1%	4.4%
City of Johannesburg	77 575 507	7 733 417	85 308 924	21 450 175	1 087 934	22 538 110	26.4%	66 063 350	3 193 864	69 257 214	81.2%	20 325 865	1 011 589	21 337 454	83.4%	5.6%
Mangaung	11 042 350	1 140 830	12 183 180	2 636 329	110 318	2 746 647	22.5%	8 144 763	386 501	8 531 264	70.0%	2 667 643	151 620	2 819 263	73.6%	(2.6%)
Nelson Mandela Bay	18 028 291	1 800 759	19 829 050	3 462 823	223 198	3 686 021	18.6%	14 065 852	626 081	14 691 933	74.1%	2 931 039	333 471	3 264 510	71.4%	12.9%
City of Tshwane	50 210 131	2 312 624	52 522 755	12 009 437	840 087	12 849 524	24.5%	38 199 563	1 138 376	39 337 939	74.9%	11 092 250	403 943	11 496 192	85.3%	11.8%
Total	**350 413 611**	**36 975 705**	**387 389 316**	**86 088 808**	**6 376 841**	**92 465 650**	**23.9%**	**273 696 918**	**16 204 592**	**289 901 510**	**74.8%**	**79 876 339**	**5 374 046**	**85 250 384**	**76.2%**	**8.5%**

Source: National Treasury Local Government Database

Metros aggregated expenditure as at 3rd Quarter Ended 31 March 2025

	Adjusted Budget			Third Quarter 2024/25				Year to date: 31 March 2025				Third Quarter 2023/24				
R thousands	Operating Expenditure	Capital Expenditure	Total	Operating Expenditure	Capital Expenditure	Total	3rd Q as % of adjusted budget	Operating Expenditure	Capital Expenditure	Total	Total Expenditure as % of adjusted budget	Operating Expenditure	Capital Expenditure	Total	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Buffalo City	10 260 010	1 433 734	11 693 744	2 745 137	197 304	2 942 441	25.2%	8 437 698	603 041	9 040 739	77.3%	2 400 012	183 034	2 583 047	74.6%	13.9%
Cape Town	65 765 186	11 965 959	77 731 145	15 016 693	1 707 311	16 724 004	21.5%	44 479 156	5 927 768	50 406 923	64.8%	12 484 155	1 687 418	14 171 573	61.7%	18.0%
City of Ekurhuleni	60 902 194	2 898 848	63 801 042	11 614 254	970 394	12 584 648	19.7%	40 765 232	1 343 070	42 108 302	66.0%	9 837 541	555 566	10 393 106	61.9%	21.1%
eThekwini	56 540 141	7 689 746	64 229 886	12 081 258	1 240 294	13 321 552	20.7%	39 912 366	2 985 891	42 898 258	66.8%	10 707 216	1 047 405	11 754 621	63.3%	13.3%
City of Johannesburg	75 453 119	7 733 417	83 186 537	20 625 350	1 087 934	21 713 284	26.1%	65 483 333	3 193 864	68 677 197	82.6%	20 360 069	1 011 589	21 371 658	85.6%	1.6%
Mangaung	10 594 054	1 140 830	11 734 884	3 288 368	110 318	3 398 686	29.0%	8 956 173	386 501	9 342 674	79.6%	2 823 626	151 620	2 975 246	75.3%	14.2%
Nelson Mandela Bay	18 028 291	1 938 192	19 966 483	3 556 841	219 641	3 776 482	18.9%	10 289 255	628 815	10 918 070	54.7%	3 467 518	333 471	3 800 989	71.5%	(0.6%)
City of Tshwane	49 981 123	57 023	50 038 146	12 340 212	-	12 340 212	24.7%	34 644 001	201 418	34 845 419	69.6%	8 705 947	403 943	9 109 890	80.1%	35.5%
Total	**347 524 118**	**34 857 749**	**382 381 867**	**81 268 112**	**5 533 197**	**86 801 309**	**22.7%**	**252 967 214**	**15 270 367**	**268 237 582**	**70.1%**	**70 786 086**	**5 374 046**	**76 160 131**	**70.9%**	**14.0%**

Source: National Treasury Local Government Database

Metro Quarterly Budget Summary for 3rd Quarter ended 31 March 2025

Description	2023/24	Budget year 2024/25									
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	Q3 Mar Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
Financial Performance											
Property rates	66 511 643	67 610 925	68 762 557	20 552 037	16 846 378	16 438 273	53 836 688	45 771 952	8 064 736	17.62	68 762 557
Service charges	168 237 045	192 821 056	195 111 577	50 291 256	46 165 243	43 427 614	139 884 113	147 866 064	(7 981 951)	(5.40)	195 111 577
Investment revenue	3 419 997	2 647 749	2 769 897	765 756	806 637	760 957	2 333 350	2 190 687	142 663	6.51	2 769 897
Transfer and subsidies - Operational	28 024 056	38 753 250	38 696 109	13 175 200	15 055 440	11 412 362	39 643 002	34 172 352	5 470 650	16.01	38 696 109
Other own revenue	46 507 013	42 936 879	45 073 471	12 537 465	11 412 698	14 049 603	37 999 765	36 720 585	1 279 180	3.48	45 073 471
Total Revenue (excluding capital transfers and contributions)	**312 699 755**	**344 769 858**	**350 413 611**	**97 321 714**	**90 286 396**	**86 088 808**	**273 696 918**	**266 721 640**	**6 975 277**	**2.62**	**350 413 611**
Employee costs	80 817 538	89 514 661	88 319 282	749 381 247	(706 390 790)	20 396 054	63 386 511	65 420 267	(2 033 755)	(3.11)	88 319 282
Remuneration of councillors	1 030 328	1 129 994	1 120 406	249 215	271 683	276 768	797 666	819 946	(22 280)	(2.72)	1 120 406
Depreciation and amortisation	19 741 719	20 548 177	20 014 665	4 177 888	4 910 083	5 887 285	14 975 256	14 943 361	31 896	0.21	20 014 665
Finance charges	8 945 204	8 477 715	8 188 755	1 912 629	3 145 742	2 151 474	7 209 846	5 918 912	1 290 933	21.81	8 188 755
Inventory consumed and bulk purchases	118 727 990	126 034 439	127 903 103	37 424 420	29 462 530	27 747 277	94 634 227	94 245 286	388 941	0.41	127 903 103
Transfers and subsidies	2 273 942	2 248 007	2 691 608	1 716 077	2 440 635	1 598 423	5 755 135	2 018 975	3 736 160	185.05	2 691 608
Other expenditure	95 595 208	94 414 803	99 231 864	20 754 235	22 228 388	23 202 346	66 184 968	71 932 249	(5 747 281)	(7.99)	99 231 864
Total Expenditure	**327 131 929**	**342 367 796**	**347 469 684**	**815 615 712**	**(643 931 730)**	**81 259 627**	**252 943 609**	**255 298 996**	**(2 355 386)**	**(0.92)**	**347 469 684**
Surplus/(Deficit)	**(14 432 174)**	**2 402 063**	**2 943 927**	**(718 293 999)**	**734 218 126**	**4 829 182**	**20 753 308**	**11 422 645**	**9 330 664**	**81.69**	**2 943 927**
Transfers and subsidies - capital (monetary allocations)	13 125 412	18 260 658	18 097 214	1 482 258	2 391 728	3 322 110	7 196 096	12 225 995	(5 029 899)	(41.14)	18 097 214
Transfers and subsidies - capital (in-kind)	10 895 629	-	212	71	385	8 689	9 145	212	8 933	4 213.84	212
Surplus/(Deficit) after capital transfers & contributions	**9 588 867**	**20 662 721**	**21 041 353**	**(716 811 670)**	**736 610 238**	**8 159 981**	**27 958 550**	**23 648 851**	**4 309 698**	**18.22**	**21 041 353**
Share of Surplus/Deficit attributable to Associate	(40 750)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**9 548 117**	**20 662 721**	**21 041 353**	**(716 811 670)**	**736 610 238**	**8 159 981**	**27 958 550**	**23 648 851**	**4 309 698**	**18.22**	**21 041 353**
Capital expenditure & funds sources											
Capital expenditure	**23 064 422**	**36 892 844**	**34 857 749**	**3 319 177**	**6 417 994**	**5 533 197**	**15 270 367**	**22 830 715**	**7 560 347**	**(33.11)**	**34 857 749**
Transfers recognised - capital	11 492 163	18 200 477	17 961 590	1 735 627	2 666 317	3 613 970	8 015 914	11 499 361	(3 483 447)	(30.29)	17 961 590
Borrowing	3 511 885	11 409 958	11 381 204	1 015 061	2 520 298	1 506 897	5 042 257	7 323 571	(2 281 315)	(31.15)	11 381 204
Internally generated funds	8 603 543	7 226 370	7 632 911	631 240	1 259 207	1 255 975	3 146 421	5 211 909	(2 065 487)	(39.63)	7 632 911
Total sources of capital funds	**23 607 591**	**36 836 805**	**36 975 705**	**3 381 928**	**6 445 822**	**6 376 841**	**16 204 592**	**24 034 841**	**(7 830 249)**	**(32.58)**	**36 975 705**

Source: National Treasury Local Government Database

6. Aggregated revenue and expenditure for secondary cities

Secondary cities aggregated revenue as at 3rd Quarter Ended 31 March 2025

	Adjusted Budget			Third Quarter 2024/25				Year to date: 31 March 2025				Third Quarter 2023/24				
R thousands	Operating Revenue	Capital Revenue	Total	Operating Revenue	Capital Revenue	Total	3rd Q as % of adjusted budget	Operating Revenue	Capital Revenue	Total	Total Revenue as % of adjusted budget	Operating Revenue	Capital Revenue	Total	Total Revenue as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Matjhabeng	4 071 877	244 701	4 316 578	929 177	29 301	958 479	22.2%	2 943 225	140 101	3 083 326	71.4%	863 891	16 144	880 035	64.7%	8.9%
Emfuleni	8 125 293	299 174	8 424 467	2 089 037	48 378	2 137 414	25.4%	6 603 471	136 103	6 739 574	80.0%	1 922 362	57 536	1 979 899	71.7%	8.0%
Mogale City	4 685 500	449 408	5 134 909	1 352 302	50 361	1 402 663	27.3%	3 514 236	211 804	3 726 039	72.6%	1 021 897	298 785	1 320 683	82.7%	6.2%
Msunduzi	8 970 488	797 049	9 767 537	1 985 994	(115 248)	1 870 746	19.2%	6 404 376	9 864	6 414 240	65.7%	1 595 008	129 316	1 724 324	62.4%	8.5%
Newcastle	2 585 852	157 452	2 743 304	603 340	28 771	632 111	23.0%	2 100 661	82 994	2 183 655	79.6%	549 211	31 115	580 326	75.5%	8.9%
uMhlathuze	5 338 040	627 805	5 965 845	1 245 142	92 546	1 337 689	22.4%	4 086 139	372 529	4 458 668	74.7%	1 291 262	183 314	1 474 576	76.6%	(9.3%)
Polokwane	5 423 452	808 419	6 231 871	1 232 002	90 392	1 322 394	21.2%	4 034 635	451 264	4 485 899	72.0%	1 047 010	194 415	1 241 425	71.3%	6.5%
Govan Mbeki	3 306 726	304 143	3 610 870	707 885	25 042	732 927	20.3%	2 224 904	146 280	2 371 184	65.7%	646 117	45 503	691 620	63.4%	6.0%
Emalahleni (MP)	5 297 980	211 215	5 509 195	1 203 381	11 823	1 215 204	22.1%	3 816 369	89 732	3 906 101	70.9%	990 272	26 927	1 017 198	59.5%	19.5%
Steve Tshwete	2 520 257	224 245	2 744 502	508 094	14 052	522 146	19.0%	1 822 991	98 317	1 921 308	70.0%	523 645	38 159	561 804	70.7%	(7.1%)
City of Mbombela	5 155 668	747 634	5 903 302	1 054 738	154 523	1 209 261	20.5%	3 505 534	470 851	3 976 385	67.4%	1 049 243	141 970	1 191 213	76.8%	1.5%
Sol Plaatje	2 971 037	621 518	3 592 555	687 017	109 834	796 851	22.2%	2 275 811	338 524	2 614 335	72.8%	679 139	51 500	730 638	75.1%	9.1%
Madibeng	2 945 602	427 259	3 372 861	725 184	112 300	837 485	24.8%	2 455 092	280 945	2 736 037	81.1%	530 356	34 703	565 059	74.7%	48.2%
Rustenburg	7 166 606	690 570	7 857 177	1 242 615	78 891	1 321 506	16.8%	4 251 147	251 231	4 502 377	57.3%	1 122 171	40 720	1 162 891	51.0%	13.6%
City of Matlosana	4 305 447	235 525	4 540 972	1 080 275	35 077	1 115 352	24.6%	3 408 159	100 622	3 508 781	77.3%	948 224	39 637	987 861	76.2%	12.9%
J B Marks	2 219 102	251 043	2 470 145	452 606	43 730	496 336	20.1%	1 694 359	129 567	1 823 926	73.8%	401 234	28 609	429 843	66.3%	15.5%
Drakenstein	3 443 397	583 586	4 026 983	839 002	71 286	910 289	22.6%	2 585 344	261 857	2 847 201	70.7%	827 434	76 450	903 884	70.4%	0.7%
Stellenbosch	2 585 948	524 513	3 110 461	688 345	76 591	764 936	24.6%	1 991 299	205 869	2 197 168	70.6%	564 356	85 821	650 178	69.6%	17.7%
George	3 565 658	1 789 451	5 355 110	689 234	261 408	950 642	17.8%	2 333 285	822 309	3 155 594	58.9%	740 663	164 605	905 268	52.9%	5.0%
Total	**84 683 931**	**9 994 710**	**94 678 642**	**19 315 371**	**1 219 060**	**20 534 431**	**21.7%**	**62 051 037**	**4 600 762**	**66 651 799**	**70.4%**	**17 313 496**	**1 685 229**	**18 998 725**	**67.8%**	**8.1%**

Source: National Treasury Local Government Database

Secondary cities aggregated expenditure as at 3rd Quarter Ended 31 March 2025

	Adjusted Budget			Third Quarter 2024/25				Year to date: 31 March 2025				Third Quarter 2023/24				
R thousands	Operating Expenditure	Capital Expenditure	Total	Operating Expenditure	Capital Expenditure	Total	3rd Q as % of adjusted budget	Operating Expenditure	Capital Expenditure	Total	Total Expenditure as % of adjusted budget	Operating Expenditure	Capital Expenditure	Total	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Matjhabeng	4 062 257	244 701	4 306 958	450 216	29 301	479 517	11.1%	1 642 487	140 101	1 782 588	41.4%	494 210	16 144	510 353	45.7%	(6.0%)
Emfuleni	7 971 043	299 174	8 270 217	2 209 617	48 378	2 257 995	27.3%	6 662 991	136 103	6 799 094	82.2%	1 830 716	57 536	1 888 252	71.6%	19.6%
Mogale City	4 516 567	449 408	4 965 975	894 800	50 361	945 160	19.0%	2 801 384	211 804	3 013 187	60.7%	1 060 843	298 785	1 359 628	74.2%	(30.5%)
Msunduzi	7 870 440	797 049	8 667 488	1 709 647	76 254	1 785 901	20.6%	5 468 466	359 060	5 827 526	67.2%	1 499 258	147 857	1 647 115	63.3%	8.4%
Newcastle	2 675 259	157 452	2 832 711	622 931	28 771	651 702	23.0%	1 974 789	82 994	2 057 783	72.6%	559 906	32 699	592 606	59.6%	10.0%
uMhlathuze	5 623 917	627 805	6 251 722	1 276 349	92 546	1 368 895	21.9%	4 154 199	372 529	4 526 729	72.4%	1 244 644	183 314	1 427 958	72.9%	(4.1%)
Polokwane	5 347 773	808 419	6 156 192	1 080 276	90 392	1 170 668	19.0%	3 777 153	451 264	4 228 417	68.7%	861 906	194 415	1 056 321	80.5%	10.8%
Govan Mbeki	3 959 362	304 143	4 263 506	1 171 091	26 073	1 197 164	28.1%	2 800 878	147 311	2 948 189	69.1%	760 224	45 503	805 727	76.6%	48.6%
Emalahleni (MP)	5 456 554	211 215	5 667 770	886 040	11 823	897 863	15.8%	3 392 223	89 732	3 481 955	61.4%	986 317	26 927	1 013 244	50.5%	(11.4%)
Steve Tshwete	2 721 045	224 245	2 945 289	648 782	14 052	662 834	22.5%	1 860 887	98 317	1 959 204	66.5%	583 950	38 159	622 109	67.2%	6.5%
City of Mbombela	4 337 198	747 634	5 084 831	1 092 404	154 523	1 246 927	24.5%	3 245 633	470 851	3 716 485	73.1%	1 038 995	141 970	1 180 964	73.6%	5.6%
Sol Plaatje	3 196 465	621 518	3 817 983	774 374	109 834	884 209	23.2%	2 132 763	338 524	2 471 287	64.7%	550 853	51 500	602 353	65.7%	46.8%
Madibeng	2 938 815	427 259	3 366 074	759 205	112 300	871 505	25.9%	2 002 582	280 945	2 283 527	67.8%	595 611	34 703	630 315	64.3%	38.3%
Rustenburg	6 881 619	690 570	7 572 189	990 534	78 891	1 069 424	14.1%	3 347 490	251 231	3 598 721	47.5%	999 857	40 720	1 040 577	43.6%	2.8%
City of Matlosana	5 121 636	235 525	5 357 161	1 718 393	35 077	1 753 470	32.7%	3 108 861	100 622	3 209 483	59.9%	981 129	39 637	1 020 766	58.2%	71.8%
J B Marks	2 377 067	251 043	2 628 110	471 580	43 730	515 310	19.6%	1 518 294	129 567	1 647 861	62.7%	452 180	29 777	481 957	70.9%	6.9%
Drakenstein	3 432 265	583 586	4 015 851	692 520	71 286	763 806	19.0%	2 392 691	261 857	2 654 548	66.1%	545 259	76 450	621 709	60.9%	22.9%
Stellenbosch	2 522 843	524 513	3 047 355	827 529	76 591	904 121	29.7%	1 531 354	205 869	1 737 223	57.0%	610 269	85 821	696 090	56.7%	29.9%
George	3 512 895	1 789 451	5 302 346	655 398	261 408	916 806	17.3%	2 026 078	822 309	2 848 387	53.7%	629 477	164 605	794 083	49.7%	15.5%
Total	**84 525 020**	**9 994 710**	**94 519 730**	**18 931 684**	**1 411 593**	**20 343 277**	**21.5%**	**55 841 203**	**4 950 989**	**60 792 192**	**64.3%**	**16 285 606**	**1 706 522**	**17 992 128**	**63.0%**	**13.1%**

Source: National Treasury Local Government Database

Secondary Cities Quarterly Budget Summary for 3rd Quarter ended 31 March 2025

Description	2023/24	Budget year 2024/25									
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	Q3 Mar Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
Financial Performance											
Property rates	11 275 804	13 088 621	13 305 586	3 514 610	3 320 979	3 099 345	9 934 934	9 863 935	70 999	0.72	13 305 586
Service charges	36 360 524	48 142 592	47 379 958	11 537 079	10 604 849	10 679 847	32 821 774	35 162 654	(2 340 880)	(6.66)	47 379 958
Investment revenue	653 169	460 215	483 843	119 316	139 154	128 579	387 050	351 838	35 211	10.01	483 843
Transfer and subsidies - Operational	13 381 271	14 269 800	14 529 952	5 309 051	4 376 425	3 190 163	12 875 639	10 968 154	1 907 485	17.39	14 529 952
Other own revenue	8 472 305	8 214 522	8 984 592	1 793 791	2 020 413	2 217 436	6 031 640	6 177 659	(146 019)	(2.36)	8 984 592
Total Revenue (excluding capital transfers and contributions)	**70 143 073**	**84 175 749**	**84 683 931**	**22 273 846**	**20 461 820**	**19 315 371**	**62 051 037**	**62 524 240**	**(473 203)**	**(0.76)**	**84 683 931**
Employee costs	16 684 556	19 348 358	18 964 712	4 070 626	4 584 650	4 765 645	13 420 921	14 173 171	(752 250)	(5.31)	18 964 712
Remuneration of councillors	700 572	834 701	851 806	184 947	222 156	203 805	610 908	610 108	800	0.13	851 806
Depreciation and amortisation	5 958 215	6 121 824	6 317 727	1 289 384	1 618 872	1 023 230	3 931 485	4 725 927	(794 441)	(16.81)	6 317 727
Finance charges	2 773 671	1 390 725	1 526 960	220 175	481 983	528 694	1 230 852	1 051 212	179 640	17.09	1 526 960
Inventory consumed and bulk purchases	28 525 774	32 637 738	33 127 333	7 881 758	8 349 716	7 296 425	23 527 899	24 392 000	(864 101)	(3.54)	33 127 333
Transfers and subsidies	272 791	324 685	401 100	65 253	65 579	91 603	222 435	292 034	(69 599)	(23.83)	401 100
Other expenditure	24 800 065	21 906 729	23 335 382	3 187 556	4 686 864	5 022 283	12 896 703	16 735 740	(3 839 037)	(22.94)	23 335 382
Total Expenditure	**79 715 644**	**82 564 760**	**84 525 020**	**16 899 698**	**20 009 821**	**18 931 684**	**55 841 203**	**61 980 191**	**(6 138 988)**	**(9.90)**	**84 525 020**
Surplus/(Deficit)	**(9 572 571)**	**1 610 989**	**158 912**	**5 374 148**	**451 999**	**383 687**	**6 209 834**	**544 049**	**5 665 785**	**1 041.41**	**158 912**
Transfers and subsidies - capital (monetary allocations)	5 252 002	5 997 341	6 551 796	935 867	1 796 508	868 289	3 600 665	4 754 896	(1 154 231)	(24.27)	6 551 796
Transfers and subsidies - capital (in-kind)	620 661	10 000	10 000	-	(509 012)	-	(509 012)	7 500	(516 512)	(6 886.83)	10 000
Surplus/(Deficit) after capital transfers & contributions	**(3 699 909)**	**7 618 330**	**6 720 708**	**6 310 016**	**1 739 495**	**1 251 976**	**9 301 487**	**5 306 445**	**3 995 042**	**75.29**	**6 720 708**
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(3 699 909)**	**7 618 330**	**6 720 708**	**6 310 016**	**1 739 495**	**1 251 976**	**9 301 487**	**5 306 445**	**3 995 042**	**75.29**	**6 720 708**
Capital expenditure & funds sources											
Capital expenditure	**7 859 261**	**9 360 711**	**9 994 710**	**1 196 740**	**2 342 656**	**1 411 593**	**4 950 989**	**7 087 462**	**(2 136 473)**	**(30.14)**	**9 994 710**
Transfers recognised - capital	4 125 339	5 888 745	6 409 299	866 809	1 693 399	795 360	3 355 567	4 658 737	(1 303 170)	(27.97)	6 409 299
Borrowing	829 263	1 280 396	1 199 785	121 287	224 630	158 822	504 739	769 841	(265 102)	(34.44)	1 199 785
Internally generated funds	2 220 970	2 191 320	2 385 627	165 809	309 769	264 878	740 455	1 658 758	(918 303)	(55.36)	2 385 627
Total sources of capital funds	**7 175 573**	**9 360 461**	**9 994 710**	**1 153 904**	**2 227 797**	**1 219 060**	**4 600 762**	**7 087 337**	**(2 486 575)**	**(35.08)**	**9 994 710**

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 3rd Quarter Ended 31 March 2025

R thousands	Budget: Adjusted Budget	Third Quarter 2024/25: Actual Revenue	Third Quarter 2024/25: 3rd Q as % of adjusted budget	Year to date: 31 March 2025: Actual Revenue	Year to date: 31 March 2025: Total Revenue as % of adjusted budget	Third Quarter 2023/24: Actual Revenue	Third Quarter 2023/24: Total Revenue as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Water management								
Buffalo City	1 163 342	291 232	25.0%	981 356	84.4%	252 567	77.8%	15.3%
Cape Town	11 257 095	3 061 889	27.2%	8 100 024	72.0%	1 393 213	54.9%	119.8%
City of Ekurhuleni	16 193 825	3 037 249	18.8%	10 692 963	66.0%	3 551 944	78.9%	(14.5%)
eThekwini	10 158 326	2 816 450	27.7%	7 474 438	73.6%	2 719 366	72.3%	3.6%
City of Johannesburg	10 652 266	2 773 631	26.0%	8 599 344	80.7%	2 627 630	80.4%	5.6%
Mangaung	2 149 291	629 255	29.3%	1 844 594	85.8%	519 562	77.9%	21.1%
Nelson Mandela Bay	3 848 870	669 596	17.4%	2 442 729	63.5%	919 594	54.0%	(27.2%)
City of Tshwane	7 273 051	1 971 062	27.1%	5 499 778	75.6%	1 615 800	75.4%	22.0%
Total	**62 696 065**	**15 250 366**	**24.3%**	**45 635 227**	**72.8%**	**13 599 676**	**71.7%**	**12.1%**

R thousands	Adjusted Budget	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Water management								
Buffalo City	919 455	271 140	29.5%	760 232	82.7%	228 223	60.2%	18.8%
Cape Town	8 940 320	2 297 307	25.7%	5 976 231	66.8%	762 698	45.8%	201.2%
City of Ekurhuleni	12 225 183	2 282 646	18.7%	7 587 749	62.1%	1 946 580	64.6%	17.3%
eThekwini	8 843 507	2 167 793	24.5%	6 699 512	75.8%	1 696 666	69.9%	27.8%
City of Johannesburg	10 032 865	2 396 979	23.9%	7 438 238	74.1%	2 451 491	65.0%	(2.2%)
Mangaung	2 212 412	1 253 610	56.7%	2 702 564	122.2%	814 453	74.6%	53.9%
Nelson Mandela Bay	2 647 166	262 350	9.9%	643 742	24.3%	302 113	116.8%	(13.2%)
City of Tshwane	6 606 580	2 165 264	32.8%	4 757 659	72.0%	878 564	72.7%	146.5%
Total	**52 427 489**	**13 097 091**	**25.0%**	**36 565 926**	**69.7%**	**9 080 789**	**66.5%**	**44.2%**

Source: National Treasury Local Government Database

Metros aggregated budgets, revenue and expenditure per function as at 3rd Quarter Ended 31 March 2025

	Budget	Third Quarter 2024/25		Year to date: 31 March 2025		Third Quarter 2023/24		
R thousands	Adjusted Budget	Actual Revenue	3rd Q as % of adjusted budget	Actual Revenue	Total Revenue as % of adjusted budget	Actual Revenue	Total Revenue as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Energy sources								
Buffalo City	2 913 267	653 765	22.4%	2 364 246	81.2%	559 452	73.1%	16.9%
Cape Town	22 570 174	5 228 448	23.2%	17 442 555	77.3%	4 724 371	75.6%	10.7%
City of Ekurhuleni	27 336 731	5 134 040	18.8%	18 141 914	66.4%	4 567 106	67.1%	12.4%
eThekwini	20 531 894	4 849 573	23.6%	15 182 053	73.9%	4 251 457	70.4%	14.1%
City of Johannesburg	22 743 566	4 755 865	20.9%	16 624 624	73.1%	4 232 657	72.1%	12.4%
Mangaung	4 563 603	854 839	18.7%	2 735 320	59.9%	740 200	69.8%	15.5%
Nelson Mandela Bay	5 884 989	1 448 639	24.6%	4 761 582	80.9%	792 764	75.6%	82.7%
City of Tshwane	19 273 870	4 276 479	22.2%	13 857 187	71.9%	4 031 078	83.7%	6.1%
Total	**125 818 094**	**27 201 648**	**21.6%**	**91 109 481**	**72.4%**	**23 899 084**	**73.3%**	**13.8%**
R thousands	Adjusted Budget	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Energy sources								
Buffalo City	3 943 798	874 059	22.2%	3 087 448	78.3%	724 911	69.3%	20.6%
Cape Town	19 274 070	4 059 813	21.1%	13 285 065	68.9%	3 550 827	66.7%	14.3%
City of Ekurhuleni	24 000 602	3 521 403	14.7%	16 992 822	70.8%	2 977 997	62.0%	18.2%
eThekwini	21 019 933	4 708 141	22.4%	15 583 259	74.1%	3 872 284	72.3%	21.6%
City of Johannesburg	19 139 720	4 787 936	25.0%	17 371 600	90.8%	3 984 697	84.6%	20.2%
Mangaung	4 295 175	962 105	22.4%	3 403 269	79.2%	896 643	84.5%	7.3%
Nelson Mandela Bay	7 536 923	1 576 745	20.9%	5 354 762	71.0%	1 429 082	70.8%	10.3%
City of Tshwane	19 001 659	4 427 535	23.3%	13 968 989	73.5%	3 366 630	97.1%	31.5%
Total	**118 211 880**	**24 917 738**	**21.1%**	**89 047 214**	**75.3%**	**20 803 073**	**75.7%**	**19.8%**

Source: National Treasury Local Government Database

Metros aggregated budgets, revenue and expenditure per function as at 3rd Quarter Ended 31 March 2025

R thousands	Budget	Third Quarter 2024/25		Year to date: 31 March 2025		Third Quarter 2023/24		
	Adjusted Budget	Actual Revenue	3rd Q as % of adjusted budget	Actual Revenue	Total Revenue as % of adjusted budget	Actual Revenue	Total Revenue as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Waste water management								
Buffalo City	742 333	178 222	24.0%	591 611	79.7%	164 326	78.5%	8.5%
Cape Town	3 584 536	989 692	27.6%	2 912 342	81.2%	895 469	82.8%	10.5%
City of Ekurhuleni	725 002	295 220	40.7%	851 225	117.4%	398 352	77.3%	(25.9%)
eThekwini	2 779 394	727 009	26.2%	1 784 357	64.2%	730 487	73.3%	(0.5%)
City of Johannesburg	7 245 832	1 958 748	27.0%	5 660 816	78.1%	1 704 117	75.7%	14.9%
Mangaung	819 242	234 493	28.6%	670 769	81.9%	238 853	86.2%	(1.8%)
Nelson Mandela Bay	1 306 808	240 691	18.4%	783 697	60.0%	262 334	59.1%	(8.3%)
City of Tshwane	2 010 544	549 356	27.3%	1 500 382	74.6%	454 671	144.1%	20.8%
Total	**19 213 691**	**5 173 430**	**26.9%**	**14 755 200**	**76.8%**	**4 848 609**	**83.4%**	**6.7%**

R thousands	Adjusted Budget	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Waste water management								
Buffalo City	433 505	127 725	29.5%	377 908	87.2%	116 923	91.0%	9.2%
Cape Town	3 880 001	812 896	21.0%	2 355 686	60.7%	784 510	65.6%	3.6%
City of Ekurhuleni	1 598 525	311 759	19.5%	890 296	55.7%	314 061	55.4%	(0.7%)
eThekwini	2 663 874	592 875	22.3%	1 872 983	70.3%	547 906	62.1%	8.2%
City of Johannesburg	905 315	212 786	23.5%	688 631	76.1%	209 325	28.6%	1.7%
Mangaung	567 945	160 490	28.3%	388 406	68.4%	172 284	94.2%	(6.8%)
Nelson Mandela Bay	963 766	102 090	10.6%	338 631	35.1%	177 839	72.3%	(42.6%)
City of Tshwane	1 013 442	288 652	28.5%	675 080	66.6%	104 852	56.0%	175.3%
Total	**12 026 373**	**2 609 272**	**21.7%**	**7 587 622**	**63.1%**	**2 427 700**	**58.1%**	**7.5%**

Source: National Treasury Local Government Database

Metros aggregated budgets, revenue and expenditure per function as at 3rd Quarter Ended 31 March 2025

R thousands	Budget	Third Quarter 2024/25		Year to date: 31 March 2025		Third Quarter 2023/24		
	Adjusted Budget	Actual Revenue	3rd Q as % of adjusted budget	Actual Revenue	Total Revenue as % of adjusted budget	Actual Revenue	Total Revenue as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Waste management								
Buffalo City	750 615	187 492	25.0%	592 216	78.9%	166 571	79.1%	12.6%
Cape Town	2 198 357	525 669	23.9%	1 733 235	78.8%	507 830	78.8%	3.5%
City of Ekurhuleni	2 799 881	724 462	25.9%	2 227 038	79.5%	624 163	76.5%	16.1%
eThekwini	1 643 654	454 070	27.6%	1 228 554	74.7%	426 194	74.7%	6.5%
City of Johannesburg	3 202 750	1 103 549	34.5%	3 332 413	104.0%	1 064 684	107.8%	3.7%
Mangaung	547 987	138 461	25.3%	491 393	89.7%	210 655	89.0%	(34.3%)
Nelson Mandela Bay	545 787	84 971	15.6%	306 166	56.1%	109 387	56.9%	(22.3%)
City of Tshwane	2 081 929	490 534	23.6%	1 449 341	69.6%	473 563	94.1%	3.6%
Total	**13 770 959**	**3 709 207**	**26.9%**	**11 360 355**	**82.5%**	**3 583 046**	**86.3%**	**3.5%**

R thousands	Adjusted Budget	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Waste management								
Buffalo City	608 076	167 750	27.6%	467 731	76.9%	145 976	61.3%	14.9%
Cape Town	3 010 522	713 977	23.7%	2 105 324	69.9%	686 050	68.6%	4.1%
City of Ekurhuleni	2 430 454	663 470	27.3%	1 721 906	70.8%	470 580	68.8%	41.0%
eThekwini	1 832 546	346 275	18.9%	1 062 496	58.0%	310 895	56.9%	11.4%
City of Johannesburg	3 844 603	1 051 340	27.3%	3 189 045	82.9%	952 644	75.6%	10.4%
Mangaung	392 176	119 527	30.5%	321 369	81.9%	135 998	90.9%	(12.1%)
Nelson Mandela Bay	561 921	107 185	19.1%	292 177	52.0%	103 256	73.5%	3.8%
City of Tshwane	1 715 822	481 526	28.1%	1 096 393	63.9%	481 145	115.0%	0.1%
Total	**14 396 120**	**3 651 050**	**25.4%**	**10 256 441**	**71.2%**	**3 286 544**	**75.2%**	**11.1%**

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 3rd Quarter Ended 31 March 2025

	Budget	Third Quarter 2024/25		Year to date: 31 March 2025		Third Quarter 2023/24		
R thousands	Adjusted Budget	Actual Revenue	3rd Q as % of adjusted budget	Actual Revenue	Total Revenue as % of adjusted budget	Actual Revenue	Total Revenue as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Water management								
Matjhabeng	898 346	197 983	22.0%	578 443	64.4%	194 366	81.5%	1.9%
Emfuleni	1 492 897	705 030	47.2%	1 305 408	87.4%	247 313	54.5%	185.1%
Mogale City	685 851	23 023	3.4%	13 816	2.0%	106 172	71.1%	(78.3%)
Msunduzi	1 177 924	385 436	32.7%	1 314 609	111.6%	332 368	98.1%	16.0%
Newcastle	343 268	85 613	24.9%	283 117	82.5%	78 197	83.0%	9.5%
uMhlathuze	1 217 071	297 843	24.5%	917 105	75.4%	275 561	77.6%	8.1%
Polokwane	411 026	103 232	25.1%	249 593	60.7%	49 966	49.0%	106.6%
Govan Mbeki	819 812	125 700	15.3%	377 772	46.1%	113 037	46.6%	11.2%
Emalahleni (MP)	638 209	112 759	17.7%	328 623	51.5%	103 554	53.8%	8.9%
Steve Tshwete	188 682	31 669	16.8%	134 673	71.4%	40 229	69.1%	(21.3%)
City of Mbombela	506 391	29 712	5.9%	425 521	84.0%	229 210	91.6%	(87.0%)
Sol Plaatje	398 115	101 315	25.4%	307 305	77.2%	97 731	74.6%	3.7%
Madibeng	268 293	69 253	25.8%	202 544	75.5%	53 848	48.2%	28.6%
Rustenburg	1 288 097	212 998	16.5%	793 158	61.6%	135 279	72.3%	57.5%
City of Matlosana	1 147 349	306 760	26.7%	864 458	75.3%	236 408	81.7%	29.8%
J B Marks	174 953	6 198	3.5%	124 365	71.1%	18 064	75.9%	(65.7%)
Drakenstein	275 796	87 081	31.6%	214 987	78.0%	93 492	83.9%	(6.9%)
Stellenbosch	215 225	66 729	31.0%	175 074	81.3%	70 107	77.0%	(4.8%)
George	582 001	69 723	12.0%	213 762	36.7%	92 370	40.8%	(24.5%)
Total	**12 729 305**	**3 018 057**	**23.7%**	**8 824 331**	**69.3%**	**2 567 274**	**70.3%**	**17.6%**

R thousands	Adjusted Budget	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Water management								
Matjhabeng	1 125 581	120 314	10.7%	348 656	31.0%	131 040	35.9%	(8.2%)
Emfuleni	1 737 054	552 850	31.8%	1 578 741	90.9%	284 532	82.9%	94.3%
Mogale City	875 655	171 339	19.6%	532 064	60.8%	184 819	77.2%	(7.3%)
Msunduzi	238 395	324 215	136.0%	925 616	388.3%	232 081	69.7%	39.7%
Newcastle	404 477	152 172	37.6%	360 186	89.0%	112 734	57.6%	35.0%
uMhlathuze	1 137 683	291 438	25.6%	935 262	82.2%	261 947	81.6%	11.3%
Polokwane	589 599	170 090	28.8%	576 979	97.9%	120 794	90.7%	40.8%
Govan Mbeki	490 668	211 300	43.1%	428 626	87.4%	115 055	65.5%	83.7%
Emalahleni (MP)	644 143	130 206	20.2%	344 795	53.5%	128 586	49.3%	1.3%
Steve Tshwete	187 015	43 111	23.1%	111 236	59.5%	47 217	71.2%	(8.7%)
City of Mbombela	378 957	145 094	38.3%	354 492	93.5%	130 821	86.8%	10.9%
Sol Plaatje	414 257	125 038	30.2%	309 980	74.8%	71 114	66.1%	75.8%
Madibeng	400 339	124 089	31.0%	296 168	74.0%	72 487	57.2%	71.2%
Rustenburg	1 046 926	152 149	14.5%	495 385	47.3%	151 146	46.3%	0.7%
City of Matlosana	1 023 715	358 818	35.1%	686 205	67.0%	193 995	57.0%	85.0%
J B Marks	296 222	22 394	7.6%	60 522	20.4%	12 532	33.5%	78.7%
Drakenstein	182 537	37 794	20.7%	104 809	57.4%	18 587	43.5%	103.3%
Stellenbosch	205 411	55 237	26.9%	98 118	47.8%	44 678	56.3%	23.6%
George	498 172	52 916	10.6%	156 126	31.3%	50 319	41.3%	5.2%
Total	**11 876 808**	**3 240 562**	**27.3%**	**8 703 968**	**73.3%**	**2 364 482**	**63.6%**	**37.1%**

Source: National Treasury Local Government Database

Secondary cities aggregated budgets, revenue and expenditure per function as at 3rd Quarter Ended 31 March 2025

R thousands	Budget: Adjusted Budget	Third Quarter 2024/25: Actual Revenue	Third Quarter 2024/25: 3rd Q as % of adjusted budget	Year to date: 31 March 2025: Actual Revenue	Year to date: 31 March 2025: Total Revenue as % of adjusted budget	Third Quarter 2023/24: Actual Revenue	Third Quarter 2023/24: Total Revenue as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Energy sources								
Matjhabeng	887 426	224 955	25.3%	693 654	78.2%	197 578	55.2%	13.9%
Emfuleni	3 927 403	988 823	25.2%	2 885 406	73.5%	761 800	63.6%	29.8%
Mogale City	1 931 946	(21 827)	(1.1%)	441 895	22.9%	241 829	64.4%	(109.0%)
Msunduzi	4 267 705	802 732	18.8%	2 617 017	61.3%	578 170	53.5%	38.8%
Newcastle	995 292	236 352	23.7%	795 985	80.0%	212 838	74.0%	11.0%
uMhlathuze	2 408 521	558 357	23.2%	1 805 613	75.0%	535 063	68.1%	4.4%
Polokwane	2 019 995	396 557	19.6%	1 165 715	57.7%	343 429	54.0%	15.5%
Govan Mbeki	1 049 774	289 899	27.6%	794 384	75.7%	193 023	60.4%	50.2%
Emalahleni (MP)	2 487 736	544 588	21.9%	1 444 369	58.1%	348 922	55.3%	56.1%
Steve Tshwete	964 428	217 132	22.5%	729 862	75.7%	193 782	67.8%	12.0%
City of Mbombela	2 382 440	638 060	26.8%	1 475 379	61.9%	436 222	74.9%	46.3%
Sol Plaatje	1 164 299	237 592	20.4%	749 271	64.4%	256 491	70.7%	(7.4%)
Madibeng	743 477	170 935	23.0%	534 667	71.9%	166 665	74.3%	2.6%
Rustenburg	3 234 089	531 625	16.4%	1 768 818	54.7%	365 154	34.3%	45.6%
City of Matlosana	1 133 010	283 958	25.1%	883 123	77.9%	253 455	70.0%	12.0%
J B Marks	1 059 022	199 065	18.8%	728 565	68.8%	195 789	56.3%	1.7%
Drakenstein	1 768 739	451 614	25.5%	1 372 028	77.6%	423 724	74.6%	6.6%
Stellenbosch	1 165 262	255 781	22.0%	859 716	73.8%	207 756	70.0%	23.1%
George	1 192 412	262 381	22.0%	833 762	69.9%	236 846	71.2%	10.8%
Total	**34 782 975**	**7 268 575**	**20.9%**	**22 579 231**	**64.9%**	**6 148 539**	**60.1%**	**18.2%**

R thousands	Adjusted Budget	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Energy sources								
Matjhabeng	1 081 472	30 741	2.8%	376 001	34.8%	99 269	62.4%	(69.0%)
Emfuleni	3 333 994	810 355	24.3%	2 589 334	77.7%	911 163	73.3%	(11.1%)
Mogale City	1 698 671	259 355	15.3%	980 652	57.7%	277 487	65.6%	(6.5%)
Msunduzi	3 151 352	599 477	19.0%	2 278 128	72.3%	608 343	70.3%	(1.5%)
Newcastle	850 088	185 454	21.8%	591 353	69.6%	158 992	61.7%	16.6%
uMhlathuze	2 209 344	508 349	23.0%	1 681 207	76.1%	493 810	67.9%	2.9%
Polokwane	1 533 728	429 770	28.0%	1 088 723	71.0%	253 692	64.5%	69.4%
Govan Mbeki	1 889 891	341 860	18.1%	1 117 304	59.1%	325 251	86.8%	5.1%
Emalahleni (MP)	2 570 110	411 752	16.0%	1 755 600	68.3%	519 942	55.7%	(20.8%)
Steve Tshwete	1 144 309	306 437	26.8%	847 977	74.1%	233 888	72.4%	31.0%
City of Mbombela	1 249 736	372 506	29.8%	1 277 480	102.2%	327 714	77.5%	13.7%
Sol Plaatje	1 234 340	288 794	23.4%	794 461	64.4%	160 258	66.5%	80.2%
Madibeng	940 495	346 368	36.8%	749 885	79.7%	282 412	90.7%	22.6%
Rustenburg	2 817 083	354 076	12.6%	1 416 313	50.3%	438 643	40.4%	(19.3%)
City of Matlosana	1 705 938	781 521	45.8%	1 128 856	66.2%	341 965	52.5%	128.5%
J B Marks	1 051 909	231 958	22.1%	771 406	73.3%	175 688	59.8%	32.0%
Drakenstein	1 545 544	333 086	21.6%	1 182 121	76.5%	271 764	69.0%	22.6%
Stellenbosch	833 277	204 396	24.5%	605 860	72.7%	165 272	73.0%	23.7%
George	982 471	213 759	21.8%	690 676	70.3%	183 623	66.8%	16.4%
Total	**31 823 750**	**7 010 012**	**22.0%**	**21 923 339**	**68.9%**	**6 229 178**	**64.9%**	**12.5%**

Source: National Treasury Local Government Database

Secondary cities aggregated budgets, revenue and expenditure per function as at 3rd Quarter Ended 31 March 2025

	Budget	Third Quarter 2024/25		Year to date: 31 March 2025		Third Quarter 2023/24		
R thousands	Adjusted Budget	Actual Revenue	3rd Q as % of adjusted budget	Actual Revenue	Total Revenue as % of adjusted budget	Actual Revenue	Total Revenue as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Waste water management								
Matjhabeng	284 915	88 416	31.0%	267 869	94.0%	83 202	101.3%	6.3%
Emfuleni	653 148	286 220	43.8%	483 421	74.0%	91 288	44.9%	213.5%
Mogale City	424 639	141 553	33.3%	307 898	72.5%	103 047	82.2%	37.4%
Msunduzi	308 813	115 952	37.5%	286 151	92.7%	75 959	92.0%	52.7%
Newcastle	364 210	74 136	20.4%	313 538	86.1%	65 829	81.3%	12.6%
uMhlathuze	256 423	65 651	25.6%	223 365	87.1%	59 885	87.5%	9.6%
Polokwane	181 460	49 976	27.5%	159 375	87.8%	34 027	75.8%	46.9%
Govan Mbeki	211 454	40 109	19.0%	121 555	57.5%	32 493	54.4%	23.4%
Emalahleni (MP)	246 841	51 329	20.8%	153 743	62.3%	48 957	63.0%	4.8%
Steve Tshwete	147 552	28 415	19.3%	112 561	76.3%	35 299	84.1%	(19.5%)
City of Mbombela	257 302	54 219	21.1%	239 471	93.1%	(567)	97.8%	(9663.5%)
Sol Plaatje	118 290	36 506	30.9%	107 945	91.3%	31 319	79.7%	16.6%
Madibeng	86 445	22 484	26.0%	65 410	75.7%	17 025	48.0%	32.1%
Rustenburg	809 866	76 611	9.5%	308 845	38.1%	53 129	43.8%	44.2%
City of Matlosana	180 398	37 929	21.0%	111 511	61.8%	37 237	77.4%	1.9%
J B Marks	128 638	30 613	23.8%	94 931	73.8%	20 265	76.9%	51.1%
Drakenstein	279 451	63 604	22.8%	194 051	69.4%	61 061	77.6%	4.2%
Stellenbosch	159 519	39 046	24.5%	126 215	79.1%	40 090	92.2%	(2.6%)
George	255 826	55 724	21.8%	209 827	82.0%	67 217	75.7%	(17.1%)
Total	**5 355 189**	**1 358 492**	**25.4%**	**3 887 685**	**72.6%**	**956 765**	**71.7%**	**42.0%**
R thousands	Adjusted Budget	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Waste water management								
Matjhabeng	296 463	28 967	9.8%	90 112	30.4%	18 714	23.7%	54.8%
Emfuleni	315 166	93 746	29.7%	292 977	93.0%	68 867	74.7%	36.1%
Mogale City	226 745	29 630	13.1%	133 376	58.8%	102 999	53.1%	(71.2%)
Msunduzi	334 845	101 509	30.3%	280 997	83.9%	82 147	77.5%	23.6%
Newcastle	215 042	15 608	7.3%	148 661	69.1%	31 176	33.9%	(49.9%)
uMhlathuze	250 914	54 713	21.8%	194 531	77.5%	66 638	75.8%	(17.9%)
Polokwane	114 433	9 040	7.9%	82 390	72.0%	4 921	96.8%	83.7%
Govan Mbeki	164 351	45 142	27.5%	102 769	62.5%	29 788	59.4%	51.5%
Emalahleni (MP)	267 926	36 883	13.8%	361 632	135.0%	43 884	45.5%	(16.0%)
Steve Tshwete	169 749	41 980	24.7%	109 343	64.4%	35 200	75.8%	19.3%
City of Mbombela	108 951	29 193	26.8%	90 089	82.7%	31 592	59.9%	(7.6%)
Sol Plaatje	128 183	16 265	12.7%	79 123	61.7%	26 126	68.1%	(37.7%)
Madibeng	85 786	12 414	14.5%	49 375	57.6%	17 160	76.7%	(27.7%)
Rustenburg	548 249	48 057	8.8%	98 533	18.0%	23 366	13.0%	105.7%
City of Matlosana	367 931	73 789	20.1%	155 127	42.2%	56 506	62.0%	30.6%
J B Marks	77 536	11 749	15.2%	34 943	45.1%	5 912	26.4%	98.7%
Drakenstein	166 648	42 998	25.8%	120 249	72.2%	15 692	55.0%	174.0%
Stellenbosch	202 028	69 102	34.2%	127 815	63.3%	52 396	55.4%	31.9%
George	317 283	61 403	19.4%	210 388	66.3%	55 147	68.3%	11.3%
Total	**4 358 228**	**822 186**	**18.9%**	**2 762 429**	**63.4%**	**768 231**	**53.2%**	**7.0%**

Source: National Treasury Local Government Database

Secondary cities aggregated budgets, revenue and expenditure per function as at 3rd Quarter Ended 31 March 2025

	Budget	Third Quarter 2024/25		Year to date: 31 March 2025		Third Quarter 2023/24		
R thousands	Adjusted Budget	Actual Revenue	3rd Q as % of adjusted budget	Actual Revenue	Total Revenue as % of adjusted budget	Actual Revenue	Total Revenue as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Waste management								
Matjhabeng	193 673	55 126	28.5%	166 360	85.9%	51 835	90.7%	6.3%
Emfuleni	445 773	209 034	46.9%	314 701	70.6%	49 135	34.7%	325.4%
Mogale City	342 010	132 331	38.7%	212 680	62.2%	36 985	74.5%	257.8%
Msunduzi	168 980	54 437	32.2%	153 287	90.7%	43 611	86.9%	24.8%
Newcastle	166 012	41 162	24.8%	135 843	81.8%	38 857	82.2%	5.9%
uMhlathuze	231 962	58 558	25.2%	202 241	87.2%	54 727	86.9%	7.0%
Polokwane	160 410	44 679	27.9%	135 847	84.7%	31 150	70.2%	43.4%
Govan Mbeki	204 324	38 728	19.0%	117 059	57.3%	37 430	39.1%	3.5%
Emalahleni (MP)	278 248	55 092	19.8%	165 840	59.6%	49 765	55.4%	10.7%
Steve Tshwete	172 582	32 374	18.8%	131 733	76.3%	41 432	83.6%	(21.9%)
City of Mbombela	374 028	41 410	11.1%	307 464	82.2%	46 203	89.7%	(10.4%)
Sol Plaatje	87 272	27 339	31.3%	81 004	92.8%	24 537	86.0%	11.4%
Madibeng	90 505	25 159	27.8%	69 738	77.1%	18 508	73.6%	35.9%
Rustenburg	437 638	68 489	15.6%	264 457	60.4%	45 691	71.2%	49.9%
City of Matlosana	377 007	86 428	22.9%	265 707	70.5%	82 406	72.2%	4.9%
J B Marks	84 086	20 992	25.0%	63 034	75.0%	13 038	69.1%	61.0%
Drakenstein	251 586	60 227	23.9%	203 933	81.1%	78 627	83.4%	(23.4%)
Stellenbosch	138 514	30 535	22.0%	106 237	76.7%	33 047	86.9%	(7.6%)
George	225 696	46 680	20.7%	184 720	81.8%	56 497	77.0%	(17.4%)
Total	**4 430 306**	**1 128 780**	**25.5%**	**3 281 886**	**74.1%**	**833 482**	**71.6%**	**35.4%**

R thousands	Adjusted Budget	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Waste management								
Matjhabeng	169 543	26 579	15.7%	77 680	45.8%	20 628	34.9%	28.9%
Emfuleni	204 913	62 184	30.3%	182 442	89.0%	45 224	59.8%	37.5%
Mogale City	199 041	40 356	20.3%	96 512	48.5%	68 827	83.9%	(41.4%)
Msunduzi	114 430	31 328	27.4%	92 413	80.8%	32 122	69.5%	(2.5%)
Newcastle	131 493	21 841	16.6%	66 604	50.7%	24 269	44.0%	(10.0%)
uMhlathuze	141 593	37 010	26.1%	108 668	76.7%	35 273	70.8%	4.9%
Polokwane	200 095	28 870	14.4%	118 902	59.4%	39 660	80.1%	(27.2%)
Govan Mbeki	117 197	39 762	33.9%	84 442	72.1%	21 383	52.7%	85.9%
Emalahleni (MP)	214 568	35 594	16.6%	107 578	50.1%	42 432	54.6%	(16.1%)
Steve Tshwete	144 879	39 408	27.2%	112 724	77.8%	43 347	79.2%	(9.1%)
City of Mbombela	250 551	73 861	29.5%	205 905	82.2%	75 683	62.3%	(2.4%)
Sol Plaatje	87 170	19 925	22.9%	58 903	67.6%	19 026	74.7%	4.7%
Madibeng	89 908	17 572	19.5%	52 249	58.1%	21 291	70.6%	(17.5%)
Rustenburg	347 028	59 624	17.2%	186 696	53.8%	50 791	53.2%	17.4%
City of Matlosana	358 490	84 497	23.6%	150 578	42.0%	61 745	71.1%	36.8%
J B Marks	76 586	13 659	17.8%	41 027	53.6%	16 577	53.6%	(17.6%)
Drakenstein	139 148	32 985	23.7%	90 315	64.9%	23 323	55.0%	41.4%
Stellenbosch	167 636	55 329	33.0%	92 949	55.4%	45 868	50.5%	20.6%
George	142 957	38 565	27.0%	98 893	69.2%	36 658	73.8%	5.2%
Total	**3 297 225**	**758 949**	**23.0%**	**2 025 480**	**61.4%**	**724 127**	**61.6%**	**4.8%**

Source: National Treasury Local Government Database

9. Aggregated municipal debtors age analysis

Debtors Age Analysis as at 3rd Quarter Ended 31 March 2025

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	6 908 321	5.2%	3 942 592	2.9%	3 051 644	2.3%	119 984 892	89.6%	133 887 450	32.2%	11 795 762	8.8%	88 156 948	65.8%
Trade and Other Receivables from Exchange Transactions - Electricity	9 221 353	19.5%	2 378 586	5.0%	1 420 463	3.0%	34 181 303	72.4%	47 201 706	11.3%	1 663 915	3.5%	12 120 077	25.7%
Receivables from Non-exchange Transactions - Property Rates	7 386 320	9.1%	2 835 678	3.5%	2 166 278	2.7%	68 453 149	84.7%	80 841 424	19.4%	2 777 551	3.4%	33 882 396	41.9%
Receivables from Exchange Transactions - Waste Water Management	2 303 134	5.8%	1 132 684	2.9%	893 366	2.3%	35 310 015	89.1%	39 639 199	9.5%	2 399 394	6.1%	16 352 172	41.3%
Receivables from Exchange Transactions - Waste Management	1 532 687	4.6%	774 351	2.3%	651 397	2.0%	30 105 443	91.1%	33 063 878	7.9%	1 437 747	4.3%	8 941 002	27.0%
Receivables from Exchange Transactions - Property Rental Debtors	82 676	2.4%	53 982	1.6%	48 267	1.4%	3 209 979	94.6%	3 394 904	0.8%	55 053	1.6%	1 456 736	42.9%
Interest on Arrear Debtor Accounts	2 089 610	3.4%	1 546 752	2.5%	1 409 569	2.3%	56 111 066	91.7%	61 156 998	14.7%	5 721 056	9.4%	8 656 221	14.2%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	378	1.4%	456	1.7%	217	0.8%	25 049	96.0%	26 100	0.0%	-	-	-	-
Other	(786 297)	(4.7%)	51 522	0.3%	160 390	1.0%	17 438 340	103.4%	16 863 955	4.1%	(15 026 864)	(89.1%)	3 185 387	18.9%
Total	**28 738 184**	**6.9%**	**12 716 603**	**3.1%**	**9 801 591**	**2.4%**	**364 819 234**	**87.7%**	**416 075 613**	**100.0%**	**10 823 614**	**2.6%**	**172 750 938**	**41.5%**
Debtors Age Analysis By Customer Group														
Organs of State	1 982 475	7.9%	1 085 563	4.4%	875 220	3.5%	20 999 136	84.2%	24 942 393	6.0%	81 081	0.3%	1 713 614	6.9%
Commercial	10 917 702	13.1%	3 099 422	3.7%	2 217 253	2.7%	67 105 152	80.5%	83 339 530	20.0%	2 192 921	2.6%	9 409 485	11.3%
Households	15 408 277	5.1%	8 266 251	2.8%	6 528 999	2.2%	269 266 885	89.9%	299 470 412	72.0%	8 549 612	2.9%	161 540 589	53.9%
Other	429 729	5.2%	265 368	3.2%	180 120	2.2%	7 448 061	89.5%	8 323 278	2.0%	-	-	87 249	1.0%
Total	**28 738 184**	**6.9%**	**12 716 603**	**3.1%**	**9 801 591**	**2.4%**	**364 819 234**	**87.7%**	**416 075 613**	**100.0%**	**10 823 614**	**2.6%**	**172 750 938**	**41.5%**
Per Province														
Eastern Cape	3 554 336	7.7%	1 645 392	3.6%	1 492 003	3.2%	39 217 431	85.4%	45 909 162	11.0%	709 737	1.5%	114 601 541	249.6%
Free State	1 707 392	4.2%	1 042 589	2.6%	888 661	2.2%	37 074 860	91.1%	40 713 502	9.8%	3 132 741	7.7%	1 706 573	4.2%
Gauteng	10 057 272	6.8%	4 277 109	2.9%	3 438 639	2.3%	129 893 145	88.0%	147 666 165	35.5%	5 782 201	3.9%	18 829	0.0%
Kwazulu-Natal	5 347 883	8.3%	2 609 349	4.1%	1 565 315	2.4%	54 811 740	85.2%	64 334 287	15.5%	131	0.0%	61 610 746	95.8%
Limpopo	829 665	4.3%	537 873	2.8%	352 982	1.8%	17 773 150	91.2%	19 493 670	4.7%	(6 779)	(0.0%)	(6 145 095)	(31.5%)
Mpumalanga	1 254 447	3.9%	744 826	2.3%	717 606	2.2%	29 490 299	91.6%	32 207 178	7.7%	(386 697)	(1.2%)	-	-
Northern Cape	534 234	4.0%	334 029	2.5%	283 641	2.1%	12 240 475	91.4%	13 392 378	3.2%	(8 732)	(0.1%)	958 344	7.2%
North West	1 197 484	3.3%	884 861	2.4%	670 671	1.8%	33 938 239	92.5%	36 691 254	8.8%	1 599 950	4.4%	-	-
Western Cape	4 255 471	27.2%	640 577	4.1%	392 073	2.5%	10 379 897	66.2%	15 668 018	3.8%	1 062	0.0%	-	-
Total	**28 738 184**	**6.9%**	**12 716 603**	**3.1%**	**9 801 591**	**2.4%**	**364 819 234**	**87.7%**	**416 075 613**	**100.0%**	**10 823 614**	**2.6%**	**172 750 938**	**41.5%**

Source: National Treasury Local Government Database

10. Debtors’ age analysis for the metros

Metros Debtors Age Analysis as at 3rd Quarter Ended 31 March 2025

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
3rd Quarter Ended 31 March 2025														
Buffalo City	636 036	7.2%	374 189	4.2%	310 394	3.5%	7 484 797	85.0%	8 805 416	4.2%	368 343	4.2%	1 118 864	12.7%
Cape Town	2 694 263	29.4%	283 165	3.1%	189 131	2.1%	6 004 081	65.5%	9 170 640	4.4%	-	-	-	-
City of Ekurhuleni	3 332 050	10.8%	1 184 173	3.8%	879 790	2.8%	25 567 568	82.6%	30 963 581	14.8%	868 559	2.8%		-
eThekwini	3 230 493	8.6%	1 602 218	4.3%	1 133 170	3.0%	31 702 227	84.2%	37 668 108	18.0%	-	-	22 501 736	59.7%
City of Johannesburg	2 738 272	4.3%	1 855 655	2.9%	1 245 305	1.9%	58 552 212	90.9%	64 391 445	30.7%	-	-	-	-
Mangaung	848 784	6.8%	304 769	2.4%	277 087	2.2%	11 068 408	88.6%	12 499 047	6.0%	385 515	3.1%	1 480 895	11.8%
Nelson Mandela Bay	2 035 086	10.3%	730 206	3.7%	709 345	3.6%	16 192 212	82.3%	19 666 848	9.4%	349 201	1.8%	113 482 676	577.0%
City of Tshwane	2 319 442	8.8%	423 074	1.6%	707 628	2.7%	22 803 558	86.9%	26 253 702	12.5%	5 110 429	19.5%	-	-
Total	**17 834 426**	**8.5%**	**6 757 448**	**3.2%**	**5 451 849**	**2.6%**	**179 375 063**	**85.7%**	**209 418 786**	**100.0%**	**7 082 048**	**3.4%**	**138 584 172**	**66.2%**
3rd Quarter Ended 31 March 2024														
Buffalo City	677 159	8.8%	321 383	4.2%	264 961	3.4%	6 469 606	83.7%	7 733 109	4.4%	70 253	0.9%	993 751	12.9%
Cape Town	2 811 895	27.9%	288 806	2.9%	314 883	3.1%	6 676 503	66.2%	10 092 087	5.7%	-	-	-	-
City of Ekurhuleni	3 113 684	12.2%	1 130 103	4.4%	843 305	3.3%	20 532 682	80.1%	25 619 774	14.5%	3 760 121	14.7%		-
eThekwini	3 093 622	10.2%	1 846 882	6.1%	1 269 353	4.2%	24 006 521	79.4%	30 216 378	17.1%	-	-	13 616 963	45.1%
City of Johannesburg	2 552 408	4.6%	1 800 538	3.2%	1 436 871	2.6%	49 650 035	89.6%	55 439 852	31.4%	-	-	-	-
Mangaung	1 614 335	15.1%	368 286	3.5%	266 772	2.5%	8 407 662	78.9%	10 657 055	6.0%	303 331	2.8%	1 036 943	9.7%
Nelson Mandela Bay	1 982 698	12.9%	691 576	4.5%	606 753	3.9%	12 141 767	78.7%	15 422 795	8.7%	2 750 116	17.8%	104 640 112	678.5%
City of Tshwane	2 517 297	11.7%	593 133	2.8%	453 558	2.1%	17 941 285	83.4%	21 505 274	12.2%	173 366	0.8%	-	-
Total	**18 363 099**	**10.4%**	**7 040 707**	**4.0%**	**5 456 455**	**3.1%**	**145 826 062**	**82.5%**	**176 686 323**	**100.0%**	**7 057 187**	**4.0%**	**120 287 769**	**68.1%**
Movement between 3rd Quarter Ended 31 March and 2024														
Buffalo City	(41 122 854)		52 806 029		45 433 075		1 015 190 534		1 072 306 784					
Cape Town	(117 631 455)		(5 641 511)		(125 752 151)		(672 422 297)		(921 447 414)					
City of Ekurhuleni	218 365 525		54 070 250		36 484 740		5 034 886 716		5 343 807 231					
eThekwini	136 871 045		(244 663 784)		(136 183 464)		7 695 706 863		7 451 730 660					
City of Johannesburg	185 864 094		55 116 766		(191 565 473)		8 902 176 972		8 951 592 359					
Mangaung	(765 551 410)		(63 517 555)		10 315 373		2 660 745 380		1 841 991 788					
Nelson Mandela Bay	52 387 616		38 630 103		102 591 608		4 050 444 529		4 244 053 856					
City of Tshwane	(197 855 229)		(170 059 513)		254 069 868		4 862 272 677		4 748 427 803					
Total	**(528 672 668)**		**(283 259 215)**		**(4 606 424)**		**33 549 001 374**		**32 732 463 067**					
Growth rate 3rd Quarter Ended 31 March to 2024														
Buffalo City	(6.1%)		16.4%		17.1%		15.7%		13.9%					
Cape Town	(4.2%)		(2.0%)		(39.9%)		(10.1%)		(9.1%)					
City of Ekurhuleni	7.0%		4.8%		4.3%		24.5%		20.9%					
eThekwini	4.4%		(13.2%)		(10.7%)		32.1%		24.7%					
City of Johannesburg	7.3%		3.1%		(13.3%)		17.9%		16.1%					
Mangaung	(47.4%)		(17.2%)		3.9%		31.6%		17.3%					
Nelson Mandela Bay	2.6%		5.6%		16.9%		33.4%		27.5%					
City of Tshwane	(7.9%)		(28.7%)		56.0%		27.1%		22.1%					
Total	**(2.9%)**		**(4.0%)**		**(0.1%)**		**23.0%**		**18.5%**					

Source: National Treasury Local Government Database

Metros Debtors Age Analysis By Customer Group as at 3rd Quarter Ended 31 March 2025

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
ate	951 935	12.8%	428 507	5.8%	425 429	5.7%	5 606 221	75.6%	7 412 093	3.5%	0	0.0%	1 218 573	16.4%
	6 907 017	16.3%	1 551 949	3.7%	1 194 465	2.8%	32 639 450	77.2%	42 292 880	20.2%	1 900 695	4.5%	5 024 707	11.9%
	9 848 023	6.2%	4 766 495	3.0%	3 808 524	2.4%	139 726 163	88.4%	158 149 205	75.5%	5 181 353	3.3%	132 251 079	83.6%
	127 452	8.1%	10 497	0.7%	23 430	1.5%	1 403 230	89.7%	1 564 609	0.7%	-	-	89 813	5.7%
Total	**17 834 426**	**8.5%**	**6 757 448**	**3.2%**	**5 451 849**	**2.6%**	**179 375 063**	**85.7%**	**209 418 786**	**100.0%**	**7 082 048**	**3.4%**	**138 584 172**	**66.2%**

Source: National Treasury Local Government Database

11. Debtors' age analysis for secondary cities

Secondary cities Debtors Age Analysis as at 3rd Quarter Ended 31 March 2025

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
City of Matlosana	319 697	3.1%	238 035	2.3%	189 203	1.8%	9 705 119	92.9%	10 452 054	12.8%	-	-	-	-
City of Mbombela	173 740	13.6%	1 517	0.1%	74 879	5.9%	1 029 154	80.4%	1 279 289	1.6%	-	-	-	-
Drakenstein	229 868	38.1%	34 585	5.7%	18 549	3.1%	320 861	53.1%	603 863	0.7%	-	-	-	-
Emalahleni (MP)	315 972	3.0%	240 232	2.3%	222 759	2.1%	9 657 148	92.5%	10 436 112	12.8%	-	-	-	-
Emfuleni	756 055	6.7%	432 443	3.8%	280 308	2.5%	9 828 155	87.0%	11 296 960	13.8%	-	-	-	-
George	161 317	27.6%	21 580	3.7%	27 412	4.7%	374 402	64.0%	584 711	0.7%	-	-	-	-
Govan Mbeki	164 128	4.2%	96 277	2.5%	82 202	2.1%	3 531 141	91.2%	3 873 748	4.7%	(264 041)	(6.8%)	-	-
J B Marks	86 221	5.8%	70 356	4.7%	45 309	3.0%	1 287 235	86.4%	1 489 121	1.8%	-	-	-	-
Madibeng	146 230	3.7%	97 226	2.5%	76 678	1.9%	3 639 284	91.9%	3 959 418	4.8%	-	-	-	-
Matjhabeng	261 991	2.9%	210 495	2.4%	181 211	2.0%	8 237 949	92.6%	8 891 647	10.9%	-	-	-	-
Mogale City	483 978	12.5%	120 509	3.1%	95 856	2.5%	3 177 948	81.9%	3 878 291	4.7%	-	-	-	-
Msunduzi	788 757	9.5%	296 215	3.6%	17 833	0.2%	7 165 231	86.7%	8 268 036	10.1%	-	-	39 053 345	472.3%
Newcastle	104 137	4.8%	71 630	3.3%	38 603	1.8%	1 938 438	90.0%	2 152 808	2.6%	-	-	-	-
Polokwane		-		-		-	-	-		-	(12 748)	-	-	-
Rustenburg	407 472	4.8%	203 166	2.4%	155 520	1.8%	7 776 016	91.0%	8 542 174	10.4%	-	-	-	-
Sol Plaatje	183 732	4.5%	117 800	2.9%	94 963	2.3%	3 710 205	90.3%	4 106 700	5.0%	-	-	-	-
Stellenbosch	95 250	18.9%	11 025	2.2%	9 208	1.8%	387 483	77.0%	502 967	0.6%	-	-	-	-
Steve Tshwete	110 891	19.8%	36 062	6.4%	22 040	3.9%	391 694	69.9%	560 688	0.7%	-	-	-	-
uMhlathuze	415 420	45.0%	32 299	3.5%	18 723	2.0%	456 569	49.5%	923 012	1.1%	-	-	-	-
Total	**5 204 859**	**6.4%**	**2 331 454**	**2.9%**	**1 651 256**	**2.0%**	**72 614 031**	**88.8%**	**81 801 600**	**100.0%**	**(276 789)**	**(0.3%)**	**39 053 345**	**47.7%**

Source: National Treasury Local Government Database

Secondary cities Debtors Age Analysis By Customer Group as at 3rd Quarter Ended 31 March 2025

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Organs of State	437 514	13.5%	149 890	4.6%	104 962	3.2%	2 541 510	78.6%	3 233 876	4.0%	-	-	574 994	17.8%
Commercial	2 156 150	10.6%	728 198	3.6%	483 289	2.4%	16 893 069	83.4%	20 260 706	24.8%	(117)	(0.0%)	4 608 509	22.7%
Households	2 468 640	4.4%	1 406 572	2.5%	1 019 500	1.8%	51 768 600	91.4%	56 663 313	69.3%	(276 672)	(0.5%)	33 869 842	59.8%
Other	142 555	8.7%	46 794	2.8%	43 504	2.6%	1 410 853	85.8%	1 643 705	2.0%	-	-	-	-
Total	**5 204 859**	**6.4%**	**2 331 454**	**2.9%**	**1 651 256**	**2.0%**	**72 614 031**	**88.8%**	**81 801 600**	**100.0%**	**(276 789)**	**(0.3%)**	**39 053 345**	**47.7%**

Source: National Treasury Local Government Database

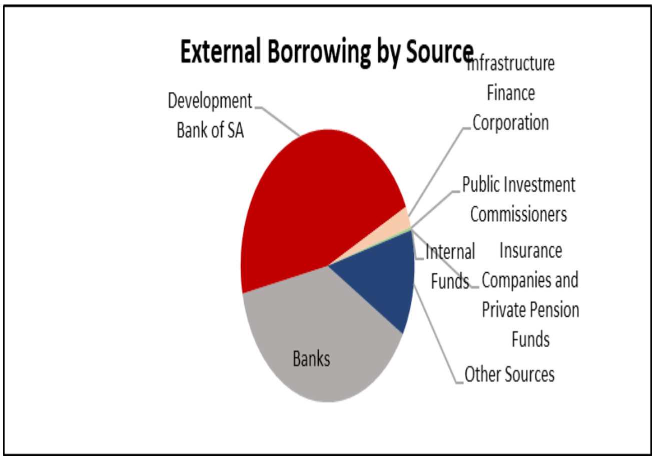
12. Aggregated municipal creditors age analysis

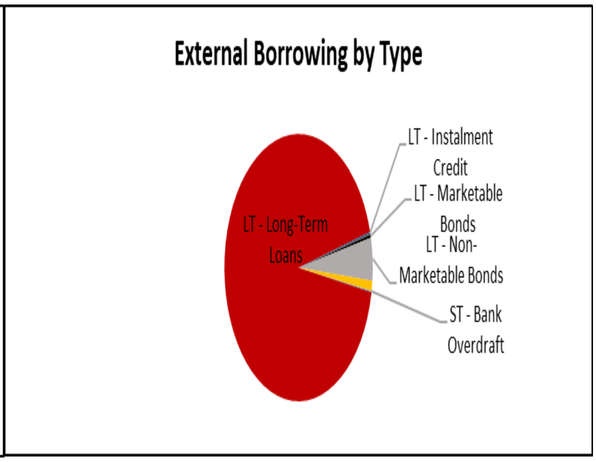
Creditors Age Analysis as at 3rd Quarter Ended 31 March 2025

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Bulk Electricity	4 455 232 303	6.2%	1 842 199 036	2.6%	2 526 715 085	3.5%	62 616 323 783	87.6%	71 440 470 207	54.2%
Bulk Water	1 547 982	7.1%	174 470	0.8%	677 996	3.1%	19 255 869	88.9%	21 656 317	16.4%
PAYE deductions	268 275	84.5%	15 102	4.8%	11 760	3.7%	22 490	7.1%	317 627	0.2%
VAT (output less input)	66 576	99.5%	577	0.9%	(207)	(0.3%)	(4)	(0.0%)	66 942	0.1%
Pensions / Retirement deductions	302 368	53.6%	(301)	(0.1%)	10 931	1.9%	251 287	44.5%	564 285	0.4%
Loan repayments	19 448	36.7%	647	1.2%	1 343	2.5%	31 531	59.5%	52 969	0.0%
Trade Creditors	4 604 213	15.6%	919 679	3.1%	570 499	1.9%	23 486 559	79.3%	29 607 412	22.5%
Auditor General	7 211	2.4%	1 631	0.5%	8 038	2.6%	287 277	94.5%	304 157	0.2%
Other	1 341 820	18.4%	200 072	2.7%	74 734	1.0%	5 688 995	77.9%	7 305 622	5.5%
Medical Aid deductions	263 598	59.6%	16 206	3.7%	13 035	2.9%	149 407	33.8%	442 246	0.3%
Total	**12 876 723**	**9.8%**	**3 170 282**	**2.4%**	**3 894 845**	**3.0%**	**111 789 735**	**84.8%**	**131 758 047**	**100.0%**
Per Province										
Eastern Cape	1 998 770	23.7%	327 629	3.9%	200 035	2.4%	5 921 403	70.1%	8 447 837	6.4%
Free State	923 138	2.7%	561 213	1.6%	443 236	1.3%	32 450 777	94.4%	34 378 364	26.1%
Gauteng	5 055 281	16.7%	987 744	3.3%	1 736 216	5.7%	22 459 803	74.3%	30 239 044	23.0%
Kwazulu-Natal	2 082 175	28.1%	146 647	2.0%	188 139	2.5%	4 997 985	67.4%	7 414 945	5.6%
Limpopo	404 250	14.5%	61 924	2.2%	184 973	6.6%	2 145 552	76.7%	2 796 699	2.1%
Mpumalanga	756 469	2.7%	415 252	1.5%	526 776	1.9%	26 371 481	93.9%	28 069 979	21.3%
North West	980 219	7.5%	563 034	4.3%	498 022	3.8%	11 081 138	84.4%	13 122 414	10.0%
Northern Cape	217 990	3.4%	64 492	1.0%	111 963	1.8%	5 995 673	93.8%	6 390 118	4.8%
Western Cape	458 429	51.0%	42 347	4.7%	5 486	0.6%	392 384	43.7%	898 646	0.7%
Total	**12 876 723**	**9.8%**	**3 170 282**	**2.4%**	**3 894 845**	**3.0%**	**111 816 197**	**84.9%**	**131 758 047**	**100.0%**

Source: National Treasury Local Government Database

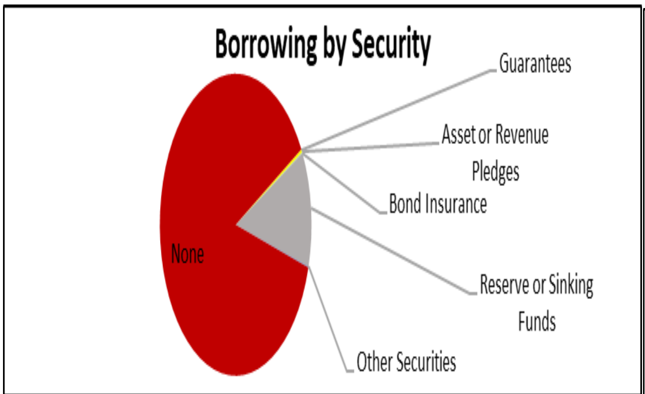
13. Borrowing instruments

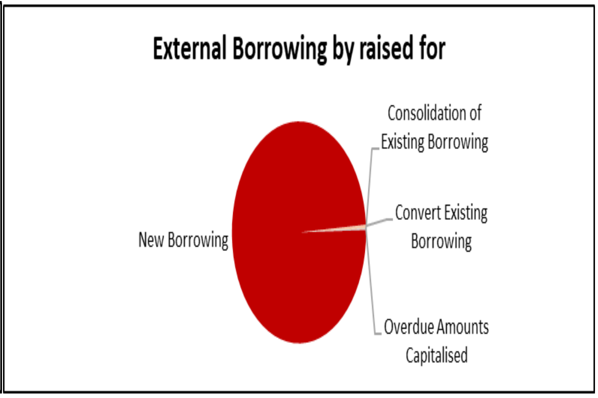




Source	Balance (R thousands)
General Public	
Banks	25 248 199
Development Bank of SA	30 318 256
Infrastructure Finance Corporation	1 655 340
Public Investment Commissioners	218 010
Insurance Companies and Private Pension Funds	19 866
Municipal Pension Funds	
Other Public Pension Funds	
Unit Trusts	
Internal Funds	130
Other Sources	8 268 843
Total	**65 728 644**

Type	Balance (R thousands)
ST - Bank Overdraft	108 983
ST - Other Short-Term Loans	
ST - Marketable Bonds	
ST - Non-Marketable Bonds	
ST - Other Securities	600
LT - Long-Term Loans	60 963 933
LT - Instalment Credit	167 681
LT - Financial Leases	46 114
LT - Marketable Bonds	250 000
LT - Non-Marketable Bonds	3 399 667
LT - Other Securities	791 667
Total	**65 728 645**

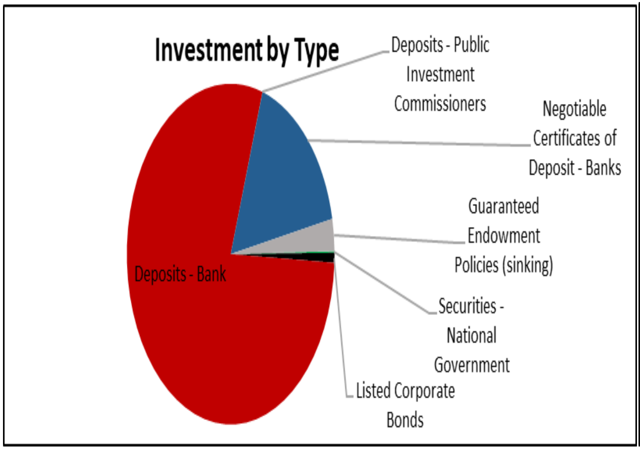


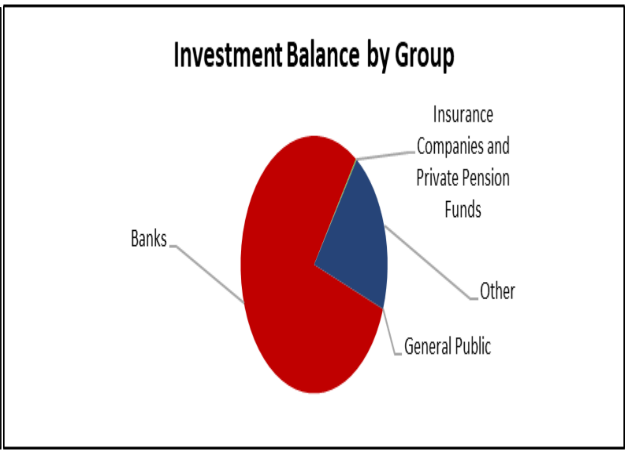


Security	Balance (R thousands)
Guarantees	1 573 028
Asset or Revenue Pledges	498 884
Bond Insurance	74 204
Reserve or Sinking Funds	56 889 372
Other Securities	409 616
None	401 067 309
Total	**460 512 413**

Raised for	Balance (R thousands)
N/A	
Convert Existing Borrowing	342 379
Overdue Amounts Capitalised	10 995
Consolidation of Existing Borrowing	149 345
New Borrowing	65 225 926
Bridging Finance	
Total	**65 728 645**

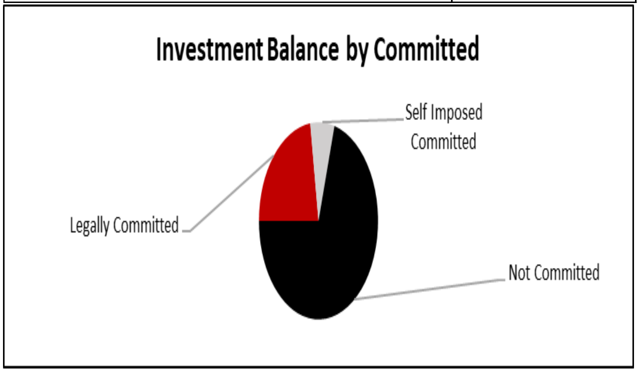
14. Investment instruments





Type	Balance (R thousands)
Securities - National Government	88 207
Listed Corporate Bonds	518 505
Deposits - Bank	43 990 261
Deposits - Public Investment Commissioners	1 954
Deposits - Corporation for Public Deposits	
Bankers Acceptance Certificates	
Negotiable Certificates of Deposit - Banks	9 291 410
Guaranteed Endowment Policies (sinking)	1 688 307
Repurchase Agreements - Banks	
Municipal Bonds	
Total	**55 578 644**

Group	Balance (R thousands)
General Public	39 367
Banks	43 918 099
Development Bank of SA	
Infrastructure Finance Corporation	
Public Investment Commissioners	
Insurance Companies and Private Pension Funds	117 446
Municipal Pension Funds	
Other Public Pension Funds	
Unit Trusts	
Internal Funds	
Other	11 503 733
Total	**55 578 645**



Committed	Balance (R thousands)
Legally Committed	12 661 391
Self Imposed Committed	3 635 265
Not Committed	39 281 988
Total	**55 578 644**

15. Non-financial information in terms of the MFMA Circular 88 (Attached as Annexure B).

16. Conditional Grants

3rd Quarter Ended 31 March 2025

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

Summary

					Year to date		First Quarter		Second Quarter		Third Quarter		YTD Expenditure		% Changes from 2nd to 3rd Q		% Changes for the 3rd Q		Approved Roll Over	
R thousands	Division of revenue Act No. 24 of 2024	Adjustment (Mid year)	Other Adjustments	Total Available 2024/25	Approved payment schedule	Transferred to municipalities for direct grants	Actual expenditure National Department by 30 September 2024	Actual expenditure by municipalities by 30 September 2024	Actual expenditure National Department by 31 December 2024	Actual expenditure by municipalities by 31 December 2024	Actual expenditure National Department by 31 March 2025	Actual expenditure by municipalities by 31 March 2025	Actual expenditure National Department	Actual expenditure by municipalities	Actual expenditure National Department	Actual expenditure by municipalities	Exp as % of Allocation National Department	Exp as % of Allocation by municipalities	Total Available 2024/25	YTD expenditure by municipalities
Direct Transfers	**43 813 824**	**868 766**	**-**	**44 682 590**	**44 911 855**	**38 886 215**	**7 756 863**	**3 424 740**	**10 745 870**	**9 390 482**	**6 480 377**	**6 694 469**	**24 983 110**	**19 509 691**	**(39,7%)**	**(28,7%)**	**55,9%**	**43,7%**	**2 548 109**	**654 553**
Infrastructure	**41 884 593**	**490 424**	**-**	**42 375 017**	**42 604 282**	**36 578 642**	**7 434 713**	**3 250 384**	**10 305 137**	**9 032 230**	**6 103 174**	**6 242 808**	**23 843 024**	**18 525 422**	**(40,8%)**	**(30,9%)**	**56,3%**	**43,7%**	**2 274 115**	**544 976**
Municipal Infrastructure Grant	17 023 303	31 052		17 054 355	17 043 889	17 043 889	4 172 118	1 209 555	5 191 057	4 464 770	3 598 676	2 951 852	12 961 851	8 626 177	(30,7%)	(33,9%)	76,0%	50,6%	310 038	29 900
Public Transport Network Grant	7 473 434			7 473 434	7 473 434	2 888 971	684 028	527 225	956 712	950 504		490 478	1 640 740	1 968 208	(100,0%)	(48,4%)	22,0%	26,3%	626 433	193 040
Integrated National Electrification Programme (Municipal) Grant	1 746 436			1 746 436	1 746 436	1 746 436	304 185	173 692	447 639	469 195	282 532	350 052	1 034 356	992 939	(36,9%)	(25,4%)	59,2%	56,9%	45 981	5 673
Neighbourhood Development Partnership Grant (Capital Grant)	1 290 552			1 290 552	1 305 552	1 300 552	218 690	145 053	210 393	221 856	277 749	243 068	706 832	609 976	32,0%	9,6%	54,8%	47,3%	11 538	3 186
Rural Road Assets Management Systems Grant	120 646			120 646	120 646	120 646	15 938	(12 533)	28 230	33 378	22 601	17 580	66 769	38 425	(19,9%)	(47,3%)	55,3%	31,8%	2 737	127
Municipal Drought Relief Grant				-									-	-	-	-	-	-		
Municipal Disaster Recovery Grant	741 003	683 955		1 424 958	1 424 958	1 424 958	4 430	40 281	120 998	114 308	30 142	189 831	155 570	344 421	(75,1%)	66,1%	10,9%	24,2%	1 052 115	309 452
Integrated City Development Grant				-									-	-	-	-	-	-		
Regional Bulk Infrastructure Grant (Schedule 5B)	3 852 383	(225 000)		3 627 383	3 852 383	2 416 206	599 426	357 290	986 891	781 985	605 163	498 401	2 191 480	1 637 676	(38,7%)	(36,3%)	60,4%	45,1%	151 991	
Water Services Infrastructure Grant (Schedule 5B)	3 976 226			3 976 226	3 976 226	3 976 226	770 900	201 497	864 512	1 047 838	302 359	543 878	1 937 771	1 793 213	(65,0%)	(48,1%)	48,7%	45,1%	68 782	3 598
Municipal Emergency Housing Grant				-									-	-	-	-	-	-		
Integrated Urban Development Grant	1 145 416	417		1 145 833	1 145 564	1 145 564	249 381	240 135	346 334	295 965	132 032	100 846	727 747	636 946	(61,9%)	(65,9%)	63,5%	55,6%		
Informal Settlements Upgrading Partnership Grant (Schedule 5B)	4 515 194			4 515 194	4 515 194	4 515 194	415 617	368 188	1 152 371	652 431	851 920	856 821	2 419 908	1 877 441	(26,1%)	31,3%	53,6%	41,6%	4 500	
Urban Development Financing Grant (Schedule 4B)				-									-	-	-	-	-	-		
Capacity and Others	**1 929 231**	**378 342**	**-**	**2 307 573**	**2 307 573**	**2 307 573**	**322 150**	**174 356**	**440 733**	**358 251**	**377 203**	**451 661**	**1 140 086**	**984 269**	**(14,4%)**	**26,1%**	**49,4%**	**42,7%**	**273 994**	**109 577**
Programme and Project Preperation Support Grant	385 840			385 840	385 840	385 840	10 178	9 534	72 199	37 399	124 500	109 089	206 877	156 022	72,4%	191,7%	53,6%	40,4%	287	
Local Government Financial Management Grant	582 223			582 223	582 223	582 223	144 944	74 529	88 232	81 484	64 508	104 489	297 684	260 502	(26,9%)	28,2%	51,1%	44,7%	753	
Municipal Systems Improvement Grant				-									-	-	-	-	-	-		
Expanded Public Works Programme Integrated Grant (Municipality)	560 103			560 103	560 103	560 103	122 185	67 034	184 087	180 060	93 047	139 276	399 319	386 369	(49,5%)	(22,7%)	71,3%	69,0%		
Infrastructure Skills Development Grant	165 365			165 365	165 365	165 365	35 789	13 823	39 522	45 074	30 651	28 378	105 962	87 275	(22,4%)	(37,0%)	64,1%	52,8%	3 630	756
Energy Efficiency and Demand Side Management	235 700			235 700	235 700	235 700	9 054	7 484	56 693	22 964	64 497	45 653	130 244	76 101	13,8%	98,8%	55,3%	32,3%	2 038	
Municipal Disaster Grant		378 342		378 342	378 342	378 342		1 953		(8 729)		24 777	-	18 001	-	(383,8%)	-	4,8%	267 286	108 821
Indirect Transfers	**6 598 489**	**500 200**	**-**	**7 098 689**	**7 143 099**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Infrastructure	**6 453 893**	**500 200**	**-**	**6 954 093**	**6 998 503**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Regional Bulk Infrastructure Grant	3 057 957			3 057 957	3 057 957								-	-	-	-	-	-		
Integrated National Electrification Programme (Eskom) Grant	2 196 019			2 196 019	2 196 019								-	-	-	-	-	-		
Neighbourhood Development Partnership Grant (Technical Assistance)	94 890	200		95 090	94 890								-	-	-	-	-	-		
Water Services Infrastructure Grant (Schedule 6B)	1 046 718			1 046 718	1 046 718								-	-	-	-	-	-		
Municipal Infrastructure Grant (Schedule 6B)	58 309			58 309	58 309								-	-	-	-	-	-		
Smart Meter Grant (Schedule 6B)		500 000		500 000	544 610								-	-	-	-	-	-		
Capacity and Others	**144 596**	**-**	**-**	**144 596**	**144 596**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Energy Efficiency and Demand Side Management (Eskom)				-									-	-	-	-	-	-		
Municipal Systems Improvement Grant (Schedule 6B)	144 596			144 596	144 596								-	-	-	-	-	-		
Total	**50 412 313**	**1 368 966**	**-**	**51 781 279**	**52 054 954**	**38 886 215**	**7 756 863**	**3 424 740**	**10 745 870**	**9 390 482**	**6 480 377**	**6 694 469**	**24 983 110**	**19 509 691**	**(39,7%)**	**(28,7%)**	**48,2%**	**37,7%**	**2 548 109**	**654 553**
Grants excluded from the publication	**8 705 124**	**-**	**-**	**8 705 124**	**-**	**-**	**-**	**801 760**	**-**	**1 332 259**	**-**	**1 533 390**	**-**	**3 667 410**	**-**	**15,1%**	**-**	**42,1%**	**90 063**	**35 178**
Urban Settlement Development Grant	8 705 124			8 705 124				801 760		1 332 259		1 533 390	-	3 667 410	-	15,1%	-	42,1%	90 063	35 178
Total as per DoRA	**59 117 437**	**1 368 966**	**-**	**60 486 403**	**52 054 954**	**38 886 215**	**7 756 863**	**4 226 501**	**10 745 870**	**10 722 741**	**6 480 377**	**8 227 859**	**24 983 110**	**23 177 101**					**2 638 172**	**689 731**