**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 under performance of 3.3 per cent or R19.5 million on billed revenue. An under performance of 6.2 per cent or R35.8 billion on operational expenditure and an under performance of 34.1 per cent or R27 billion on capital expenditure.

## 1. Consolidated statement of financial performance:

**National Budget Summary for 4th Quarter ended 30 June 2025**

| Description | 2023/24 | 2024/25 | Budget year 2024/25 | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Q1 Sept Actual | Q2 Dec Actual | Q3 Mar Actual | Q4 June Actual | YTD Actual | YTD Budget | YTD Variance | YTD variance % | Full Year Forecast |
| **Financial Performance** | | | | | | | | | | | | | |
| Property rates | 93 711 548 | 467 444 | 98 507 278 | 99 808 572 | 29 986 029 | 23 773 903 | 23 213 262 | 23 979 698 | 100 952 891 | 99 755 419 | 1 197 473 | 1.20 | 99 808 572 |
| Service charges | 244 365 880 | 798 501 | 288 293 568 | 289 333 694 | 72 588 309 | 67 430 253 | 65 142 359 | 67 529 684 | 272 690 605 | 289 529 238 | (16 838 633) | (5.82) | 289 333 694 |
| Investment revenue | 7 268 864 | 63 483 | 5 810 151 | 6 333 601 | 1 643 974 | 1 521 514 | 1 640 830 | 1 674 955 | 6 481 273 | 6 348 784 | 132 489 | 2.09 | 6 333 601 |
| Transfer and subsidies - Operational | 108 451 463 | 1 202 298 | 114 889 067 | 115 813 630 | 41 761 513 | 38 806 879 | 30 288 123 | 5 214 338 | 116 070 853 | 117 584 390 | (1 513 537) | (1.29) | 115 813 630 |
| Other own revenue | 72 115 188 | 701 068 | 67 537 919 | 72 573 959 | 17 439 735 | 16 913 178 | 19 645 047 | 16 525 069 | 70 523 028 | 73 016 615 | (2 493 587) | (3.42) | 72 573 959 |
| **Total Revenue (excluding capital transfers and contributions)** | **525 912 944** | **3 232 793** | **575 037 984** | **583 863 456** | **163 419 560** | **148 445 726** | **139 929 620** | **114 923 744** | **566 718 650** | **586 234 446** | **(19 515 796)** | **(3.33)** | **583 863 456** |
| Employee costs | 140 254 790 | 1 050 003 | 157 269 425 | 155 822 940 | 764 137 508 | (689 953 350) | 36 267 718 | 36 934 622 | 147 386 498 | 154 904 116 | (7 517 618) | (4.85) | 155 822 940 |
| Remuneration of councillors | 4 757 373 | 67 329 | 5 369 678 | 5 405 573 | 1 158 077 | 1 329 116 | 1 306 564 | 1 199 700 | 4 993 457 | 5 379 466 | (386 008) | (7.18) | 5 405 573 |
| Depreciation and amortisation | 39 528 937 | 67 820 | 39 639 079 | 39 159 215 | 7 352 413 | 8 730 149 | 9 406 797 | 8 541 831 | 34 031 190 | 39 151 064 | (5 119 874) | (13.08) | 39 159 215 |
| Finance charges | 15 237 704 | 28 637 | 11 770 287 | 12 031 933 | 2 502 256 | 4 147 302 | 3 373 837 | 3 556 065 | 13 579 459 | 11 647 955 | 1 931 504 | 16.58 | 12 031 933 |
| Inventory consumed and bulk purchases | 177 559 963 | 462 790 | 191 043 676 | 195 168 085 | 53 522 617 | 45 117 504 | 42 456 568 | 47 657 060 | 188 753 749 | 193 394 883 | (4 641 134) | (2.40) | 195 168 085 |
| Transfers and subsidies | 5 326 800 | 626 979 | 4 471 107 | 5 632 162 | 2 256 273 | 3 029 079 | 2 022 490 | 2 219 863 | 9 527 705 | 5 645 785 | 3 881 920 | 68.76 | 5 632 162 |
| Other expenditure | 176 376 456 | 546 956 | 162 913 632 | 172 228 634 | 32 743 789 | 37 161 437 | 37 727 262 | 39 182 465 | 146 814 954 | 170 743 648 | (23 928 694) | (14.01) | 172 228 634 |
| **Total Expenditure** | **559 042 022** | **2 850 514** | **572 476 884** | **585 448 542** | **863 672 933** | **(590 438 763)** | **132 561 235** | **139 291 606** | **545 087 012** | **580 866 917** | **(35 779 905)** | **(6.16)** | **585 448 542** |
| **Surplus/(Deficit)** | **(33 129 079)** | **382 280** | **2 561 100** | **(1 585 086)** | **(700 253 372)** | **738 884 489** | **7 368 385** | **(24 367 863)** | **21 631 638** | **5 367 529** | **16 264 109** | **303.01** | **(1 585 086)** |
| Transfers and subsidies - capital (monetary allocations) | 44 874 772 | 159 087 | 48 324 768 | 50 283 234 | 6 563 871 | 9 715 689 | 8 342 682 | 11 313 671 | 35 935 914 | 49 571 515 | (13 635 601) | (27.51) | 50 283 234 |
| Transfers and subsidies - capital (in-kind) | 1 769 921 | - | 361 328 | 857 505 | 94 211 | (393 511) | 146 607 | 23 750 | (128 943) | 857 505 | (986 449) | (115.04) | 857 505 |
| **Surplus/(Deficit) after capital transfers & contributions** | **13 515 614** | **541 367** | **51 247 196** | **49 555 653** | **(693 595 289)** | **748 206 667** | **15 857 674** | **(13 030 442)** | **57 438 609** | **55 796 549** | **1 642 060** | **2.94** | **49 555 653** |
| Share of Surplus/Deficit attributable to Associate | (35 970) | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) for the year** | **13 479 644** | **541 367** | **51 247 196** | **49 555 653** | **(693 595 289)** | **748 206 667** | **15 857 674** | **(13 030 442)** | **57 438 609** | **55 796 549** | **1 642 060** | **2.94** | **49 555 653** |
| **Capital expenditure & funds sources** | | | | | | | | | | | | | |
| **Capital expenditure** | **100 315 869** | **387 166** | **77 410 772** | **79 948 976** | **9 226 567** | **5 045 160** | **81 122 507** | **(43 260 317)** | **52 133 917** | **79 129 960** | **(26 996 043)** | **(34.12)** | **79 948 976** |
| Transfers recognised - capital | 46 260 292 | 196 773 | 47 192 937 | 49 058 916 | 5 771 731 | 9 228 790 | 8 085 620 | 13 068 762 | 36 154 904 | 48 403 674 | (12 248 770) | (25.31) | 49 058 916 |
| Borrowing | 4 920 943 | 31 564 | 14 006 271 | 12 824 743 | 1 225 306 | 2 994 877 | 1 750 961 | 4 181 493 | 10 152 636 | 12 824 743 | (2 672 106) | (20.84) | 12 824 743 |
| Internally generated funds | 45 720 367 | 150 461 | 16 035 380 | 17 753 326 | 1 904 190 | (7 475 559) | 2 743 485 | 7 120 543 | 4 292 659 | 17 589 552 | (13 296 893) | (75.60) | 17 753 326 |
| **Total sources of capital funds** | **96 901 601** | **378 798** | **77 234 588** | **79 636 984** | **8 901 227** | **4 748 109** | **12 580 066** | **24 370 797** | **50 600 199** | **78 817 969** | **(28 217 769)** | **(35.80)** | **79 636 984** |

*Source:National Treasury Local Government Database*

## 2. Consolidated statement of financial position:

**National Quarterly Financial Position as at 4th Quarter Ended 30 June 2025**

| R thousands | 2023/24 Audited Outcome | Budget year 2024/25 Original Budget | Adjusted Budget | Q1 Sept Actual | Q2 Dec Actual | Q3 Mar Actual | Q4 June Actual | YTD Actual | YTD Budget | YTD Variance | YTD variance % | Full Year Forecast |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **ASSETS** | | | | | | | | | | | | |
| **Current assets** | | | | | | | | | | | | |
| Cash and cash equivalents | 47 167 067 | 87 291 079 | 73 657 515 | (631 334 293) | 681 530 779 | 19 093 431 | (50 893 994) | 18 395 923 | 76 787 126 | (58 391 203) | (76.04) | 73 657 515 |
| Trade and other receivables from exchange transactions | 64 352 333 | 79 249 905 | 86 018 463 | (14 779 061) | 17 223 621 | (10 974 962) | 7 668 860 | (861 542) | 86 018 463 | (86 880 004) | (101.00) | 86 018 463 |
| Receivables from non-exchange transactions | 23 812 361 | 34 704 573 | 32 499 588 | 36 006 388 | (9 078 433) | 13 449 508 | 4 938 390 | 45 315 853 | 32 499 588 | 12 816 265 | 39.44 | 32 499 588 |
| Current portion of non-current receivables | 1 545 116 | 368 064 | 432 876 | 596 525 | 192 467 | 324 594 | 200 429 | 1 314 015 | 432 876 | 881 139 | 203.55 | 432 876 |
| Inventory | 9 142 761 | 5 350 154 | 9 016 171 | 7 171 136 | 2 226 847 | (850 084) | 792 806 | 9 340 705 | 9 016 171 | 324 534 | 3.60 | 9 016 171 |
| VAT | 69 635 389 | 18 252 676 | 28 689 642 | 72 291 016 | 991 956 | 4 512 073 | 3 981 425 | 81 776 470 | 28 689 643 | 53 086 827 | 185.04 | 28 689 642 |
| Other current assets | 5 050 456 | 3 627 369 | 4 950 685 | 338 969 | 2 722 480 | 1 625 803 | 486 579 | 5 173 831 | 4 950 685 | 223 146 | 4.51 | 4 950 685 |
| **Total current assets** | **220 705 482** | **228 843 819** | **235 264 940** | **(529 709 321)** | **695 809 718** | **27 180 363** | **(32 825 506)** | **160 455 256** | **238 394 552** | **(77 939 296)** | **(32.69)** | **235 264 940** |
| **Non current assets** | | | | | | | | | | | | |
| Investments | 8 127 209 | 3 822 628 | 3 551 168 | 7 153 970 | 4 139 604 | 687 085 | (4 923 061) | 7 057 598 | 3 551 168 | 3 506 430 | 98.74 | 3 551 168 |
| Investment property | 34 636 979 | 31 746 280 | 33 688 300 | 26 147 827 | 1 396 971 | 2 386 981 | 578 729 | 30 510 509 | 33 688 300 | (3 177 791) | (9.43) | 33 688 300 |
| Property, plant and equipment | 724 369 525 | 757 081 066 | 782 791 129 | 516 612 108 | 64 315 187 | 19 548 482 | 14 624 870 | 615 100 647 | 781 964 264 | (166 863 618) | (21.34) | 782 791 129 |
| Biological assets | 376 410 | 386 444 | 385 499 | 287 615 | 5 440 | (3 994) | (462) | 288 600 | 385 499 | (96 899) | (25.14) | 385 499 |
| Living and non-living resources | 43 407 | 37 822 | 36 203 | 2 625 | 9 294 | (86) | 1 319 | 13 152 | 36 203 | (23 050) | (63.67) | 36 203 |
| Heritage assets | 5 162 258 | 2 281 860 | 2 224 297 | 609 594 | 77 776 | 3 400 757 | 5 263 | 4 093 390 | 2 224 297 | 1 869 094 | 84.03 | 2 224 297 |
| Intangible assets | 17 963 347 | 5 365 192 | 5 649 047 | 2 730 841 | 12 944 489 | 175 398 | 1 001 170 | 16 851 898 | 5 649 047 | 11 202 851 | 198.31 | 5 649 047 |
| Trade and other receivables from exchange transactions | 512 893 | 542 072 | 640 511 | 442 295 | (8 451) | (140 412) | 156 964 | 450 397 | 640 511 | (190 114) | (29.68) | 640 511 |
| Non-current receivables from non-exchange transactions | 1 070 241 | 761 260 | 857 282 | 621 659 | 140 612 | 160 925 | 252 831 | 1 176 027 | 857 282 | 318 745 | 37.18 | 857 282 |
| Other non-current assets | 9 044 597 | 4 625 949 | 6 033 249 | 3 377 090 | 897 214 | 317 057 | 290 892 | 4 882 253 | 6 033 249 | (1 150 995) | (19.08) | 6 033 249 |
| **TOTAL ASSETS** | **1 022 012 348** | **1 035 494 393** | **1 071 121 624** | **28 276 304** | **779 727 854** | **53 712 559** | **(20 836 990)** | **840 879 727** | **1 073 424 372** | **(232 544 645)** | **(21.66)** | **1 071 121 624** |
| **LIABILITIES** | | | | | | | | | | | | |
| **Current liabilities** | | | | | | | | | | | | |
| Financial liabilities | 9 376 789 | 8 542 499 | 8 394 175 | 6 853 478 | (1 610 050) | 2 600 147 | (1 054 575) | 6 789 000 | 8 394 175 | (1 605 175) | (19.12) | 8 394 175 |
| Consumer deposits | 8 141 285 | 7 781 189 | 7 897 063 | 5 467 661 | 375 180 | 440 423 | (1 039 368) | 5 243 896 | 7 897 063 | (2 653 166) | (33.60) | 7 897 063 |
| Trade and other payables from exchange transactions | 193 606 442 | 129 134 658 | 156 007 399 | 188 654 988 | (137 309 222) | 969 762 | 32 744 170 | 85 059 699 | 155 187 396 | (70 127 697) | (45.19) | 156 007 399 |
| Trade and other payables from non-exchange transactions | 5 489 018 | 5 772 875 | 5 285 692 | 15 343 497 | 4 526 162 | 7 075 351 | (9 984 487) | 16 960 522 | 5 265 634 | 11 694 888 | 222.10 | 5 285 692 |
| Provision | 17 937 111 | 13 096 415 | 12 842 350 | 15 574 741 | 24 705 | (262 030) | 118 506 | 15 455 922 | 12 842 350 | 2 613 573 | 20.35 | 12 842 350 |
| VAT | 63 503 751 | 15 594 155 | 19 722 911 | 63 659 038 | 13 779 737 | (1 116 901) | (894 749) | 75 427 124 | 19 722 911 | 55 704 213 | 282.43 | 19 722 911 |
| Other current liabilities | 986 254 | 196 955 | 394 468 | 1 561 164 | 661 650 | 20 241 | (227 305) | 2 015 749 | 394 468 | 1 621 281 | 411.00 | 394 468 |
| **Total current liabilities** | | | | | | | | | | | | |
| **Non current liabilities** | | | | | | | | | | | | |
| Financial liabilities | 52 242 311 | 62 778 516 | 59 975 742 | 29 374 642 | 1 856 662 | 3 861 485 | (3 513 857) | 31 578 932 | 59 975 559 | (28 396 628) | (47.35) | 59 975 742 |
| Provision | 20 246 057 | 19 786 588 | 21 022 328 | 11 403 725 | 881 792 | 435 970 | 1 199 560 | 13 921 047 | 21 022 328 | (7 101 282) | (33.78) | 21 022 328 |
| Long term portion of trade payables | 5 526 077 | 10 275 102 | 11 784 988 | 1 844 075 | 8 482 840 | 5 911 092 | (4 248 671) | 11 989 335 | 11 784 988 | 204 347 | 1.73 | 11 784 988 |
| Other non-current liabilities | 17 688 537 | 24 712 998 | 26 514 424 | 15 463 401 | 364 477 | 5 527 067 | 4 394 268 | 25 749 213 | 26 514 424 | (765 211) | (2.89) | 26 514 424 |
| **Total non current liabilities** | **95 702 981** | **117 553 203** | **119 297 482** | **58 085 843** | **11 585 770** | **15 735 613** | **(2 168 701)** | **83 238 526** | **119 297 300** | **(36 058 774)** | **(30.23)** | **119 297 482** |
| **TOTAL LIABILITIES** | **95 702 981** | **117 553 203** | **119 297 482** | **58 085 843** | **11 585 770** | **15 735 613** | **(2 168 701)** | **83 238 526** | **119 297 300** | **(36 058 774)** | **(30.23)** | **119 297 482** |
| **NET ASSETS** | **926 309 366** | **917 941 190** | **951 824 142** | **(29 809 539)** | **768 142 084** | **37 976 946** | **(18 668 289)** | **757 641 201** | **954 127 072** | **(196 485 871)** | **(20.59)** | **951 824 142** |
| **COMMUNITY WEALTH/EQUITY** | | | | | | | | | | | | |
| Accumulated surplus/(deficit) | 570 812 470 | 671 920 957 | 672 523 839 | 329 575 867 | 150 848 399 | 22 209 722 | (28 864 775) | 473 769 212 | 669 541 008 | (195 771 795) | (0) | 672 523 839 |
| Reserves and funds | 57 360 602 | 52 525 219 | 61 224 624 | 55 914 401 | (333 379) | (769 887) | 316 354 | 55 127 490 | 61 109 546 | (5 982 056) | (0) | 61 224 624 |
| Other | 405 559 | 1 328 428 | 352 096 | 352 510 | 46 601 | 13 692 | 8 495 | 421 298 | 352 096 | 69 202 | 0 | 352 096 |
| **TOTAL COMMUNITY WEALTH/EQUITY** | **628 578 631** | **725 774 603** | **734 100 559** | **385 842 778** | **150 561 621** | **21 453 527** | **(28 539 926)** | **529 318 000** | **731 002 650** | **(201 684 650)** | **(0)** | **734 100 559** |

*Source: National Treasury Local Government Database*

## 3. Aggregated revenue and expenditure for municipalities:

**National aggregated revenue as at 4th Quarter Ended 30 June 2025**

| R thousands | Adjusted Budget Operating | Adjusted Budget Capital | Adjusted Budget Total | Fourth Quarter 2024/25 Operating | Fourth Quarter 2024/25 Capital | Fourth Quarter 2024/25 Total | 4th Q as % of adjusted budget | Year to date: 30 June 2025 Operating | Year to date: 30 June 2025 Capital | Year to date: 30 June 2025 Total | Total as % of adjusted budget | Fourth Quarter 2023/24 Operating | Fourth Quarter 2023/24 Capital | Fourth Quarter 2023/24 Total | Total as % of adjusted budget | Q4 of 2023/24 to Q4 of 2024/25 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Revenue** | | | | | | | | | | | | | | | | |
| Category A (Metro) | 348 263 992 | 36 007 487 | 384 271 479 | 78 042 038 | 12 308 510 | 90 350 548 | 23.5% | 351 738 956 | 28 513 102 | 380 252 058 | 99.0% | 66 498 184 | 12 462 541 | 78 960 725 | 98.4% | 14.4% |
| Category B (Local) | 202 514 498 | 32 804 054 | 235 318 552 | 33 969 865 | 9 052 442 | 43 022 307 | 18.3% | 184 250 073 | 23 982 621 | 208 232 695 | 88.5% | 30 477 770 | 7 399 977 | 37 877 747 | 85.4% | 13.6% |
| Category C (District) | 33 084 966 | 10 825 443 | 43 910 409 | 2 911 840 | 3 009 845 | 5 921 686 | 13.5% | 30 729 621 | (1 895 524) | 28 834 097 | 65.7% | 2 777 262 | 2 313 984 | 5 091 247 | 89.4% | 16.3% |
| **Total** | **583 863 456** | **79 636 984** | **663 500 441** | **114 923 744** | **24 370 797** | **139 294 541** | **21.0%** | **566 718 650** | **50 600 199** | **617 318 850** | **93.0%** | **99 753 216** | **22 176 502** | **121 929 719** | **93.2%** | **14.2%** |
| **Summary per Province** | | | | | | | | | | | | | | | | |
| Eastern Cape | 52 209 211 | 10 570 179 | 62 779 390 | 7 684 843 | 2 899 372 | 10 584 215 | 16.9% | 48 764 365 | 7 391 302 | 56 155 667 | 89.4% | 7 404 117 | 2 174 033 | 9 578 151 | 89.4% | 10.5% |
| Free State | 27 822 121 | 3 134 258 | 30 956 379 | 4 738 204 | 667 638 | 5 405 842 | 17.5% | 24 736 278 | 2 105 747 | 26 842 025 | 86.7% | 4 249 241 | 718 044 | 4 967 286 | 83.6% | 8.8% |
| Gauteng | 209 428 634 | 14 420 416 | 223 849 050 | 46 443 910 | 6 444 484 | 52 888 394 | 23.6% | 211 019 714 | 12 744 959 | 223 764 673 | 100.0% | 36 223 771 | 5 101 438 | 41 325 208 | 99.2% | 28.0% |
| Kwazulu-Natal | 100 695 561 | 15 807 162 | 116 502 723 | 18 735 644 | 4 392 442 | 23 128 085 | 19.9% | 99 307 053 | 11 687 353 | 110 994 406 | 95.3% | 18 083 424 | 4 685 445 | 22 768 870 | 94.1% | 1.6% |
| Limpopo | 28 977 945 | 7 182 056 | 36 160 002 | 3 273 990 | 2 470 427 | 5 744 417 | 15.9% | 26 450 523 | 6 559 969 | 33 010 491 | 91.3% | 3 178 263 | 1 801 452 | 4 979 715 | 85.8% | 15.4% |
| Mpumalanga | 30 856 275 | 4 632 875 | 35 489 150 | 4 909 811 | 1 000 234 | 5 910 045 | 16.7% | 26 541 486 | 3 170 177 | 29 711 663 | 83.7% | 4 092 878 | 841 877 | 4 934 755 | 83.6% | 19.8% |
| North West | 26 687 693 | 4 078 242 | 30 765 935 | 4 196 276 | 823 681 | 5 019 956 | 16.3% | 23 700 015 | (8 330 756) | 15 369 260 | 50.0% | 3 831 748 | 843 065 | 4 674 813 | 81.7% | 7.4% |
| Northern Cape | 11 100 525 | 2 107 309 | 13 207 834 | 1 657 652 | 496 549 | 2 154 201 | 16.3% | 9 349 558 | 1 470 703 | 10 820 262 | 81.9% | 1 171 898 | 387 839 | 1 559 737 | 79.1% | 38.1% |
| Western Cape | 96 085 491 | 17 704 487 | 113 789 978 | 23 283 414 | 5 175 971 | 28 459 384 | 25.0% | 96 849 657 | 13 800 745 | 110 650 402 | 97.2% | 21 517 877 | 5 623 308 | 27 141 185 | 95.0% | 4.9% |
| **Total** | **583 863 456** | **79 636 984** | **663 500 441** | **114 923 744** | **24 370 797** | **139 294 541** | **21.0%** | **566 718 650** | **50 600 199** | **617 318 850** | **93.0%** | **99 753 216** | **22 176 502** | **121 929 719** | **93.2%** | **14.2%** |

*Source: National Treasury Local Government Database*

**National aggregated expenditure as at 4th Quarter Ended 30 June 2025**

| R thousands | Adjusted Budget Operating | Adjusted Budget Capital | Adjusted Budget Total | Fourth Quarter 2024/25 Operating | Fourth Quarter 2024/25 Capital | Fourth Quarter 2024/25 Total | 4th Q as % of adjusted budget | Year to date: 30 June 2025 Operating | Year to date: 30 June 2025 Capital | Year to date: 30 June 2025 Total | Total as % of adjusted budget | Fourth Quarter 2023/24 Operating | Fourth Quarter 2023/24 Capital | Fourth Quarter 2023/24 Total | Total as % of adjusted budget | Q4 of 2023/24 to Q4 of 2024/25 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Expenditure** | | | | | | | | | | | | | | | | |
| Category A (Metro) | 345 378 000 | 36 145 132 | 381 523 131 | 81 701 659 | (55 767 995) | 25 933 664 | 6.8% | 334 668 874 | 28 543 101 | 363 211 974 | 95.2% | 76 730 624 | 12 377 564 | 89 108 188 | 96.1% | (70.9%) |
| Category B (Local) | 207 222 714 | 32 994 199 | 240 216 913 | 50 132 355 | 9 492 890 | 59 625 245 | 24.8% | 182 232 009 | 25 448 931 | 207 680 940 | 86.5% | 44 329 055 | 7 924 648 | 52 253 704 | 82.6% | 14.1% |
| Category C (District) | 32 902 262 | 10 809 645 | 43 711 907 | 7 459 516 | 3 014 788 | 10 474 305 | 24.0% | 28 211 658 | (1 858 114) | 26 353 544 | 60.3% | 7 138 622 | 2 331 036 | 9 469 659 | 84.7% | 10.6% |
| **Total** | **585 502 976** | **79 948 976** | **665 451 952** | **139 293 530** | **(43 260 317)** | **96 033 214** | **14.4%** | **545 112 541** | **52 133 917** | **597 246 458** | **89.8%** | **128 198 301** | **22 633 249** | **150 831 550** | **90.4%** | **(36.3%)** |
| **Summary per Province** | | | | | | | | | | | | | | | | |
| Eastern Cape | 52 640 550 | 10 749 561 | 63 390 111 | 10 936 533 | 2 907 925 | 13 844 457 | 21.8% | 44 515 355 | 7 647 199 | 52 162 553 | 82.3% | 10 548 482 | 2 197 641 | 12 746 123 | 86.1% | 8.6% |
| Free State | 28 966 398 | 3 118 809 | 32 085 207 | 6 883 044 | 677 027 | 7 560 071 | 23.6% | 25 457 449 | 2 127 676 | 27 585 125 | 86.0% | 6 216 030 | 720 700 | 6 936 730 | 79.7% | 9.0% |
| Gauteng | 206 187 065 | 14 416 220 | 220 603 285 | 54 351 099 | (61 591 415) | (7 240 316) | -3.3% | 211 434 639 | 12 820 627 | 224 255 267 | 101.7% | 45 009 464 | 5 038 257 | 50 047 721 | 100.1% | (114.5%) |
| Kwazulu-Natal | 101 124 184 | 15 835 936 | 116 960 121 | 20 147 613 | 4 706 212 | 24 853 825 | 21.2% | 91 201 293 | 12 410 008 | 103 611 301 | 88.6% | 21 643 842 | 5 103 756 | 26 747 597 | 88.2% | (7.1%) |
| Limpopo | 28 201 302 | 7 182 756 | 35 384 058 | 6 254 997 | 2 471 341 | 8 726 338 | 24.7% | 24 484 329 | 6 581 744 | 31 066 073 | 87.8% | 6 645 850 | 1 809 572 | 8 455 422 | 87.1% | 3.2% |
| Mpumalanga | 32 230 154 | 4 640 709 | 36 870 863 | 8 376 318 | 1 007 115 | 9 383 433 | 25.4% | 28 962 750 | 3 185 477 | 32 148 226 | 87.2% | 6 436 376 | 856 609 | 7 292 985 | 83.0% | 28.7% |
| North West | 28 347 954 | 4 092 395 | 32 440 349 | 5 010 799 | 823 681 | 5 834 480 | 18.0% | 21 258 108 | (8 329 219) | 12 928 889 | 39.9% | 5 923 744 | 841 782 | 6 765 526 | 78.8% | (13.8%) |
| Northern Cape | 11 372 093 | 2 110 009 | 13 482 102 | 2 634 636 | 497 544 | 3 132 180 | 23.2% | 8 930 622 | 1 471 800 | 10 402 422 | 77.2% | 2 137 723 | 388 338 | 2 526 060 | 75.3% | 24.0% |
| Western Cape | 96 433 277 | 17 802 580 | 114 235 857 | 24 698 491 | 5 240 254 | 29 938 745 | 26.2% | 88 867 996 | 14 218 605 | 103 086 601 | 90.2% | 23 636 790 | 5 676 595 | 29 313 385 | 88.0% | 2.1% |
| **Total** | **585 502 976** | **79 948 976** | **665 451 952** | **139 293 530** | **(43 260 317)** | **96 033 214** | **14.4%** | **545 112 541** | **52 133 917** | **597 246 458** | **89.8%** | **128 198 301** | **22 633 249** | **150 831 550** | **90.4%** | **(36.3%)** |

*Source: National Treasury Local Government Database*

## 4. Salaries and wages:

**Salaries and wages expenditure as at 4th Quarter Ended 30 June 2025**

| R thousands | Budget: Adjusted Budget | Fourth Quarter 2024/25: Actual Expenditure | Fourth Quarter 2024/25: 4th Q as % of adjusted budget | Year to date: 30 June 2025: Actual Expenditure | Year to date: 30 June 2025: Total as % of adjusted budget | Fourth Quarter 2023/24: Actual Expenditure | Fourth Quarter 2023/24: Total as % of adjusted budget | Q4 of 2023/24 to Q4 of 2024/25 |
|---|---|---|---|---|---|---|---|---|
| Category A (Metro) | 89 422 194 | 20 884 798 | 23.4% | 85 068 975 | 95.1% | 19 099 619 | 94.3% | 9.3% |
| Category B (Local) | 59 076 671 | 14 337 522 | 24.3% | 55 271 054 | 93.6% | 12 809 193 | 91.5% | 11.9% |
| Category C (District) | 12 729 648 | 2 912 002 | 22.9% | 12 039 926 | 94.6% | 2 894 946 | 95.6% | 0.6% |
| **Total** | **161 228 513** | **38 134 322** | **23.7%** | **152 379 956** | **94.5%** | **34 803 758** | **93.4%** | **9.6%** |
| **Per Province** | | | | | | | | |
| Eastern Cape | 16 322 044 | 3 371 272 | 20.7% | 14 638 048 | 89.7% | 3 582 274 | 91.3% | (5.9%) |
| Free State | 8 227 626 | 1 961 015 | 23.8% | 7 777 565 | 94.5% | 1 806 188 | 91.7% | 8.6% |
| Gauteng | 50 873 654 | 12 464 417 | 24.5% | 49 272 391 | 96.9% | 10 862 240 | 95.3% | 14.7% |
| Kwazulu-Natal | 27 547 808 | 6 367 299 | 23.1% | 26 398 605 | 95.8% | 6 027 799 | 93.4% | 5.6% |
| Limpopo | 8 924 404 | 2 107 825 | 23.6% | 8 261 803 | 92.6% | 1 991 852 | 92.9% | 5.8% |
| Mpumalanga | 8 981 692 | 2 640 348 | 29.4% | 8 912 497 | 99.2% | 1 951 563 | 93.7% | 35.3% |
| North West | 7 356 744 | 1 563 881 | 21.3% | 6 587 936 | 89.5% | 1 554 057 | 90.7% | 0.6% |
| Northern Cape | 3 996 247 | 985 939 | 24.7% | 3 520 756 | 88.1% | 805 152 | 84.0% | 22.5% |
| Western Cape | 28 998 294 | 6 672 326 | 23.0% | 27 010 354 | 93.1% | 6 222 633 | 93.6% | 7.2% |
| **Total** | **161 228 513** | **38 134 322** | **23.7%** | **152 379 956** | **94.5%** | **34 803 758** | **93.4%** | **9.6%** |

## 5. Aggregate revenue and expenditure trends for metros:

**Metros aggregated revenue as at 4th Quarter Ended 30 June 2025**

| R thousands | Adjusted Budget Operating Revenue | Adjusted Budget Capital Revenue | Adjusted Budget Total | Fourth Quarter 2024/25 Operating Revenue | Fourth Quarter 2024/25 Capital Revenue | Fourth Quarter 2024/25 Total | 4th Q as % of adjusted budget | Year to date: 30 June 2025 Operating Revenue | Year to date: 30 June 2025 Capital Revenue | Year to date: 30 June 2025 Total | Total Revenue as % of adjusted budget | Fourth Quarter 2023/24 Operating Revenue | Fourth Quarter 2023/24 Capital Revenue | Fourth Quarter 2023/24 Total | Total Revenue as % of adjusted budget | Q4 of 2023/24 to Q4 of 2024/25 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Buffalo City | 10 301 759 | 1 426 183 | 11 727 941 | 1 998 076 | 312 862 | 2 310 938 | 19.7% | 9 993 630 | 915 902 | 10 909 532 | 93.0% | 1 687 078 | 328 415 | 2 015 493 | 93.1% | 14.7% |
| Cape Town | 65 627 824 | 11 454 063 | 77 081 887 | 16 679 233 | 3 155 749 | 19 834 982 | 25.7% | 67 853 333 | 9 083 517 | 76 936 849 | 99.8% | 15 636 004 | 3 821 179 | 19 457 183 | 97.2% | 1.9% |
| City of Ekurhuleni | 60 285 162 | 2 786 642 | 63 071 805 | 11 437 916 | 124 738 | 11 562 653 | 18.3% | 54 548 420 | 1 467 807 | 56 016 227 | 88.8% | 11 547 980 | 727 195 | 12 275 174 | 93.2% | (5.8%) |
| eThekwini | 56 177 019 | 7 689 534 | 63 866 553 | 12 002 043 | 2 267 055 | 14 269 098 | 22.3% | 56 945 276 | 5 252 946 | 62 198 222 | 97.4% | 11 971 903 | 3 187 811 | 15 159 715 | 98.1% | (5.9%) |
| City of Johannesburg | 77 556 528 | 7 490 894 | 85 047 422 | 20 930 142 | 4 710 411 | 25 640 553 | 30.1% | 86 993 492 | 7 904 276 | 94 897 767 | 111.6% | 19 130 552 | 1 712 815 | 20 843 368 | 110.1% | 23.0% |
| Mangaung | 11 042 350 | 1 140 830 | 12 183 180 | 2 143 559 | 248 337 | 2 391 896 | 19.6% | 10 288 322 | 634 838 | 10 923 160 | 89.7% | 2 148 807 | 250 924 | 2 399 731 | 97.1% | (0.3%) |
| Nelson Mandela Bay | 18 028 291 | 1 800 759 | 19 829 050 | 3 066 407 | 409 154 | 3 475 561 | 17.5% | 17 132 259 | 1 035 235 | 18 167 494 | 91.6% | 2 976 718 | 410 706 | 3 387 424 | 90.0% | 2.6% |
| City of Tshwane | 49 245 059 | 2 218 581 | 51 463 640 | 9 784 662 | 1 080 205 | 10 864 867 | 21.1% | 47 984 225 | 2 218 581 | 50 202 806 | 97.6% | 1 399 141 | 2 023 497 | 3 422 638 | 92.6% | 217.4% |
| **Total** | **348 263 992** | **36 007 487** | **384 271 479** | **78 042 038** | **12 308 510** | **90 350 548** | **23.5%** | **351 738 956** | **28 513 102** | **380 252 058** | **99.0%** | **66 498 184** | **12 462 541** | **78 960 725** | **98.4%** | **14.4%** |

*Source: National Treasury Local Government Database*

**Metros aggregated expenditure as at 4th Quarter Ended 30 June 2025**

| R thousands | Adjusted Budget | | | Fourth Quarter 2024/25 | | | | Year to date: 30 June 2025 | | | | Fourth Quarter 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 | Q4 of 2023/24 to Q4 of 2024/25 |
| Buffalo City | 10 296 563 | 1 426 183 | 11 722 745 | 2 750 222 | 312 862 | 3 063 084 | 26.1% | 11 187 920 | 915 902 | 12 103 823 | 103.3% | 2 645 050 | 328 415 | 2 973 465 | 101.9% | 3.0% |
| Cape Town | 65 793 200 | 11 454 063 | 77 247 264 | 17 467 521 | 3 155 749 | 20 623 270 | 26.7% | 61 946 677 | 9 083 517 | 71 030 194 | 92.0% | 16 948 921 | 3 821 179 | 20 770 100 | 90.4% | (0.7%) |
| City of Ekurhuleni | 59 675 559 | 2 786 642 | 62 462 202 | 12 809 289 | 124 738 | 12 934 027 | 20.7% | 53 574 521 | 1 467 807 | 55 042 329 | 88.1% | 16 428 418 | 727 195 | 17 155 613 | 91.5% | (24.6%) |
| eThekwini | 56 540 141 | 7 689 746 | 64 229 886 | 8 803 511 | 2 275 543 | 11 079 054 | 17.2% | 48 715 877 | 5 261 435 | 53 977 312 | 84.0% | 11 430 567 | 3 189 335 | 14 619 902 | 87.5% | (24.2%) |
| City of Johannesburg | 75 434 140 | 7 490 894 | 82 925 035 | 21 800 951 | 4 710 411 | 26 511 362 | 32.0% | 87 284 284 | 7 904 276 | 95 188 559 | 114.8% | 20 522 699 | 1 712 815 | 22 235 514 | 114.5% | 19.2% |
| Mangaung | 10 594 054 | 1 140 830 | 11 734 884 | 2 128 650 | 248 337 | 2 376 987 | 20.3% | 11 084 823 | 634 838 | 11 719 661 | 99.9% | 2 963 858 | 250 924 | 3 214 782 | 108.7% | (26.1%) |
| Nelson Mandela Bay | 18 028 291 | 1 938 192 | 19 966 483 | 3 315 451 | 401 402 | 3 716 853 | 18.6% | 13 604 706 | 1 030 216 | 14 634 922 | 73.3% | 3 093 293 | 410 240 | 3 503 532 | 90.2% | 6.1% |
| City of Tshwane | 49 016 051 | 2 218 581 | 51 234 632 | 12 626 064 | (66 997 037) | (54 370 973) | -106.1% | 47 270 065 | 2 245 109 | 49 515 174 | 96.6% | 2 697 818 | 1 937 463 | 4 635 280 | 89.9% | (1273.0%) |
| **Total** | **345 378 000** | **36 145 132** | **381 523 131** | **81 701 659** | **(55 767 995)** | **25 933 664** | **6.8%** | **334 668 874** | **28 543 101** | **363 211 974** | **95.2%** | **76 730 624** | **12 377 564** | **89 108 188** | **96.1%** | **(70.9%)** |

*Source: National Treasury Local Government Database*

**Metros Quarterly Budget Summary as at 4th Quarter Ended 30 June 2025**

| R thousands | 2023/24 Audited Outcome | Budget year 2024/25 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 | 66 511 643 | 67 610 925 | 68 680 856 | 20 552 037 | 16 846 378 | 16 438 273 | 16 807 008 | 70 643 696 | 68 627 703 | 2 015 994 | 2.94 | 68 680 856 |
| Service charges | 168 237 045 | 192 821 056 | 193 098 966 | 50 291 256 | 46 165 243 | 43 427 614 | 46 866 110 | 186 750 223 | 193 294 509 | (6 544 287) | (3.39) | 193 098 966 |
| Investment revenue | 3 419 997 | 2 647 749 | 2 815 377 | 765 756 | 806 637 | 760 957 | 839 979 | 3 173 328 | 2 830 560 | 342 768 | 12.11 | 2 815 377 |
| Transfer and subsidies - Operational | 35 891 763 | 38 753 250 | 38 585 821 | 13 175 200 | 15 055 440 | 11 412 362 | 2 869 342 | 42 512 344 | 40 356 582 | 2 155 762 | 5.34 | 38 585 821 |
| Other own revenue | 46 526 967 | 42 936 879 | 45 082 971 | 12 537 465 | 11 412 698 | 14 049 603 | 10 659 600 | 48 659 365 | 45 525 627 | 3 133 738 | 6.88 | 45 082 971 |
| **Total Revenue (excluding capital transfers and contributions)** | **320 587 416** | **344 769 858** | **348 263 992** | **97 321 714** | **90 286 396** | **86 088 808** | **78 042 038** | **351 738 956** | **350 634 982** | **1 103 975** | **0.31** | **348 263 992** |
| Employee costs | 80 817 538 | 89 514 661 | 88 301 788 | 749 381 247 | (706 390 790) | 20 396 054 | 20 623 427 | 84 009 938 | 87 382 963 | (3 373 025) | (3.86) | 88 301 788 |
| Remuneration of councillors | 1 030 328 | 1 129 994 | 1 120 406 | 249 215 | 271 683 | 276 768 | 261 371 | 1 059 037 | 1 094 298 | (35 261) | (3.22) | 1 120 406 |
| Depreciation and amortisation | 19 741 719 | 20 548 177 | 19 824 877 | 4 177 888 | 4 910 083 | 5 887 285 | 4 698 918 | 19 674 175 | 19 816 725 | (142 551) | (0.72) | 19 824 877 |
| Finance charges | 8 945 204 | 8 477 715 | 8 184 413 | 1 912 629 | 3 145 742 | 2 151 474 | 1 922 195 | 9 132 040 | 7 800 435 | 1 331 605 | 17.07 | 8 184 413 |
| Inventory consumed and bulk purchases | 118 727 990 | 126 034 439 | 127 854 622 | 37 424 420 | 29 462 530 | 27 747 277 | 31 705 464 | 126 339 691 | 126 081 420 | 258 272 | 0.20 | 127 854 622 |
| Transfers and subsidies | 2 273 942 | 2 248 007 | 2 626 938 | 1 716 077 | 2 440 635 | 1 598 423 | 1 561 674 | 7 316 809 | 2 640 560 | 4 676 249 | 177.09 | 2 626 938 |
| Other expenditure | 95 615 162 | 94 414 803 | 97 410 522 | 20 754 235 | 22 228 388 | 23 202 346 | 20 926 686 | 87 111 654 | 95 926 236 | (8 814 582) | (9.19) | 97 410 522 |
| **Total Expenditure** | **327 151 883** | **342 367 796** | **345 323 566** | **815 615 712** | **(643 931 730)** | **81 259 627** | **81 699 735** | **334 643 345** | **340 742 638** | **(6 099 293)** | **(1.79)** | **345 323 566** |
| **Surplus/(Deficit)** | **(6 564 467)** | **2 402 063** | **2 940 426** | **(718 293 999)** | **734 218 126** | **4 829 182** | **(3 657 697)** | **17 095 611** | **9 892 344** | **7 203 268** | **72.82** | **2 940 426** |
| Transfers and subsidies - capital (monetary allocations) | 15 934 367 | 18 260 658 | 17 338 554 | 1 482 258 | 2 391 728 | 3 322 110 | 3 538 083 | 10 734 178 | 16 626 836 | (5 892 657) | (35.44) | 17 338 554 |
| Transfers and subsidies - capital (in-kind) | 218 967 | - | 212 | 71 | 385 | 8 689 | (295) | 8 850 | 212 | 8 638 | 4 074.53 | 212 |
| **Surplus/(Deficit) after capital transfers & contributions** | **9 588 867** | **20 662 721** | **20 279 193** | **(716 811 670)** | **736 610 238** | **8 159 981** | **(119 910)** | **27 838 640** | **26 519 391** | **1 319 249** | **4.97** | **20 279 193** |
| Share of Surplus/Deficit attributable to Associate | (40 750) | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) for the year** | **9 548 117** | **20 662 721** | **20 279 193** | **(716 811 670)** | **736 610 238** | **8 159 981** | **(119 910)** | **27 838 640** | **26 519 391** | **1 319 249** | **4.97** | **20 279 193** |
| **Capital expenditure & funds sources** | | | | | | | | | | | | |
| **Capital expenditure** | **23 064 422** | **36 892 844** | **36 145 132** | **3 319 177** | **6 417 994** | **74 573 925** | **(55 767 995)** | **28 543 101** | **35 326 116** | **(6 783 015)** | **(19.20)** | **36 145 132** |
| Transfers recognised - capital | 11 492 163 | 18 200 477 | 17 092 274 | 1 735 627 | 2 666 317 | 3 613 970 | 4 554 316 | 12 570 230 | 16 437 031 | (3 866 801) | (23.52) | 17 092 274 |
| Borrowing | 3 511 885 | 11 409 958 | 10 579 090 | 1 015 061 | 2 520 298 | 1 506 897 | 3 639 606 | 8 681 862 | 10 579 090 | (1 897 228) | (17.93) | 10 579 090 |
| Internally generated funds | 8 603 543 | 7 226 370 | 8 336 123 | 631 240 | 1 259 207 | 1 255 975 | 4 114 588 | 7 261 010 | 8 172 349 | (911 339) | (11.15) | 8 336 123 |
| **Total sources of capital funds** | **23 607 591** | **36 836 805** | **36 007 487** | **3 381 928** | **6 445 822** | **6 376 841** | **12 308 510** | **28 513 102** | **35 188 471** | **(6 675 369)** | **(18.97)** | **36 007 487** |

*Source: National Treasury Local Government Database*

## 6. Aggregated revenue and expenditure for secondary cities:

**Secondary cities aggregated revenue as at 4th Quarter Ended 30 June 2025**

| R thousands | Adjusted Budget | | | Fourth Quarter 2024/25 | | | | Year to date: 30 June 2025 | | | | Fourth Quarter 2023/24 | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | 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 2023/24 to Q4 of 2024/25 |
| Matjhabeng | 4 071 877 | 244 701 | 4 316 578 | 689 142 | 45 984 | 735 126 | 17.0% | 3 632 367 | 186 085 | 3 818 452 | 88.5% | 663 771 | 71 157 | 734 928 | 81.5% | 0.0% |
| Emfuleni | 8 120 879 | 325 378 | 8 446 257 | 1 575 940 | 84 396 | 1 660 336 | 19.7% | 8 179 411 | 220 499 | 8 399 910 | 99.5% | 1 586 442 | 121 278 | 1 707 720 | 91.9% | (2.8%) |
| Mogale City | 4 685 500 | 450 645 | 5 136 146 | 1 008 582 | 150 058 | 1 158 640 | 22.6% | 4 522 817 | 361 862 | 4 884 679 | 95.1% | 897 263 | 195 285 | 1 092 548 | 107.8% | 6.0% |
| Msunduzi | 8 970 488 | 797 049 | 9 767 537 | 1 818 722 | 41 299 | 1 860 020 | 19.0% | 8 223 098 | 51 163 | 8 274 260 | 84.7% | 1 194 887 | (172 717) | 1 022 170 | 74.1% | 82.0% |
| Newcastle | 2 585 852 | 157 452 | 2 743 304 | 498 356 | 53 360 | 551 716 | 20.1% | 2 599 017 | 136 354 | 2 735 371 | 99.7% | 462 110 | 70 588 | 532 698 | 95.6% | 3.6% |
| uMhlathuze | 5 338 040 | 627 805 | 5 965 845 | 1 138 088 | 140 530 | 1 278 619 | 21.4% | 5 224 227 | 513 060 | 5 737 287 | 96.2% | 1 103 802 | 149 547 | 1 253 349 | 97.7% | 2.0% |
| Polokwane | 5 376 706 | 779 489 | 6 156 195 | 870 522 | 264 593 | 1 135 115 | 18.4% | 4 905 157 | 715 857 | 5 621 014 | 91.3% | 872 518 | 276 108 | 1 148 625 | 91.1% | (1.2%) |
| Govan Mbeki | 3 306 726 | 304 143 | 3 610 870 | 553 678 | 71 331 | 625 009 | 17.3% | 2 778 582 | 217 610 | 2 996 192 | 83.0% | 364 099 | 12 907 | 377 007 | 75.0% | 65.8% |
| Emalahleni (MP) | 5 297 980 | 211 215 | 5 509 195 | 1 121 208 | 67 936 | 1 189 144 | 21.6% | 4 937 578 | 157 668 | 5 095 246 | 92.5% | 866 380 | 63 258 | 929 638 | 79.3% | 27.9% |
| Steve Tshwete | 2 520 257 | 224 245 | 2 744 502 | 673 469 | 48 895 | 722 364 | 26.3% | 2 496 460 | 147 212 | 2 643 672 | 96.3% | 319 166 | 59 453 | 378 618 | 85.9% | 90.8% |
| City of Mbombela | 5 155 668 | 747 634 | 5 903 302 | 773 412 | 115 910 | 889 322 | 15.1% | 4 278 946 | 586 761 | 4 865 707 | 82.4% | 701 791 | 37 307 | 739 098 | 91.8% | 20.3% |
| Sol Plaatje | 2 971 037 | 621 518 | 3 592 555 | 617 272 | 192 689 | 809 961 | 22.5% | 2 893 083 | 531 212 | 3 424 295 | 95.3% | 584 094 | 78 987 | 663 081 | 97.1% | 22.2% |
| Madibeng | 2 945 602 | 427 259 | 3 372 861 | 437 134 | 124 593 | 561 726 | 16.7% | 2 892 226 | 405 538 | 3 297 763 | 97.8% | 497 999 | 116 071 | 614 070 | 95.8% | (8.5%) |
| Rustenburg | 7 424 606 | 655 859 | 8 080 466 | 1 809 929 | 80 765 | 1 890 695 | 23.4% | 6 061 076 | 331 996 | 6 393 072 | 79.1% | 1 581 070 | 141 345 | 1 722 415 | 71.5% | 9.8% |
| City of Matlosana | 4 305 447 | 235 525 | 4 540 972 | 590 081 | 19 370 | 609 451 | 13.4% | 3 998 240 | 119 992 | 4 118 232 | 90.7% | 820 733 | 42 432 | 863 165 | 97.0% | (29.4%) |
| J B Marks | 2 219 102 | 251 043 | 2 470 145 | 420 612 | 80 758 | 501 370 | 20.3% | 2 114 971 | 210 325 | 2 325 296 | 94.1% | 372 514 | 36 736 | 409 250 | 83.6% | 22.5% |
| Drakenstein | 3 443 397 | 583 586 | 4 026 983 | 816 541 | 299 872 | 1 116 413 | 27.7% | 3 401 885 | 561 729 | 3 963 614 | 98.4% | 701 289 | 212 219 | 913 508 | 95.9% | 22.2% |
| Stellenbosch | 2 585 948 | 524 513 | 3 110 461 | 559 323 | 184 864 | 744 187 | 23.9% | 2 550 622 | 390 733 | 2 941 354 | 94.6% | 558 776 | 147 052 | 705 828 | 94.7% | 5.4% |
| George | 3 565 658 | 1 789 451 | 5 355 110 | 800 302 | 538 762 | 1 339 063 | 25.0% | 3 133 586 | 1 361 070 | 4 494 657 | 83.9% | 726 452 | 413 308 | 1 139 760 | 75.9% | 17.5% |
| **Total** | **84 890 772** | **9 958 510** | **94 849 282** | **16 772 312** | **2 605 964** | **19 378 276** | **20.4%** | **78 823 349** | **7 206 725** | **86 030 075** | **90.7%** | **14 875 155** | **2 072 321** | **16 947 476** | **87.1%** | **14.3%** |

*Source: National Treasury Local Government Database*

### Secondary cities aggregated expenditure as at 4th Quarter Ended 30 June 2025

| R thousands | Adjusted Budget | | | Fourth Quarter 2024/25 | | | | Year to date: 30 June 2025 | | | | Fourth Quarter 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 | Q4 of 2023/24 to Q4 of 2024/25 |
| Matjhabeng | 4 062 257 | 244 701 | 4 306 958 | 1 818 585 | 45 984 | 1 864 569 | 43.3% | 3 461 072 | 186 085 | 3 647 156 | 84.7% | 746 001 | 71 157 | 817 158 | 64.9% | 128.2% |
| Emfuleni | 7 940 233 | 325 378 | 8 265 611 | 2 953 723 | 84 396 | 3 038 119 | 36.8% | 9 616 714 | 220 499 | 9 837 212 | 119.0% | 1 720 177 | 121 278 | 1 841 455 | 94.2% | 65.0% |
| Mogale City | 4 515 990 | 450 645 | 4 966 635 | 1 295 983 | 150 058 | 1 446 041 | 29.1% | 4 097 367 | 361 862 | 4 459 228 | 89.8% | 955 518 | 195 285 | 1 150 803 | 100.5% | 25.7% |
| Msunduzi | 7 870 440 | 797 049 | 8 667 488 | 1 686 980 | 298 622 | 1 985 602 | 22.9% | 7 155 446 | 657 682 | 7 813 128 | 90.1% | 1 884 184 | 152 738 | 2 036 922 | 87.6% | (2.5%) |
| Newcastle | 2 675 259 | 157 452 | 2 832 711 | 917 964 | 53 360 | 971 324 | 34.3% | 2 892 753 | 136 354 | 3 029 107 | 106.9% | 643 439 | 70 588 | 714 027 | 83.2% | 36.0% |
| uMhlathuze | 5 623 917 | 627 805 | 6 251 722 | 1 423 727 | 140 618 | 1 564 346 | 25.0% | 5 577 926 | 513 148 | 6 091 074 | 97.4% | 1 502 421 | 149 547 | 1 651 968 | 100.0% | (5.3%) |
| Polokwane | 5 300 554 | 779 489 | 6 080 043 | 1 342 825 | 264 593 | 1 607 418 | 26.4% | 5 119 978 | 715 857 | 5 835 836 | 96.0% | 1 483 098 | 276 108 | 1 759 206 | 112.8% | (8.6%) |
| Govan Mbeki | 3 959 362 | 304 143 | 4 263 506 | 1 214 558 | 71 331 | 1 285 889 | 30.2% | 4 015 436 | 218 641 | 4 234 077 | 99.3% | 460 252 | 14 857 | 475 109 | 90.9% | 170.7% |
| Emalahleni (MP) | 5 456 554 | 211 215 | 5 667 770 | 1 131 585 | 67 936 | 1 199 521 | 21.2% | 4 523 808 | 157 668 | 4 681 476 | 82.6% | 600 438 | 63 258 | 663 696 | 62.7% | 80.7% |
| Steve Tshwete | 2 721 045 | 224 245 | 2 945 289 | 587 300 | 52 777 | 640 078 | 21.7% | 2 448 187 | 151 094 | 2 599 281 | 88.3% | 343 394 | 59 453 | 402 847 | 81.9% | 58.9% |
| City of Mbombela | 4 337 198 | 747 634 | 5 084 831 | 1 424 488 | 115 910 | 1 540 398 | 30.3% | 4 670 122 | 586 761 | 5 256 883 | 103.4% | 1 365 441 | 37 307 | 1 402 747 | 102.8% | 9.8% |
| Sol Plaatje | 3 196 465 | 621 518 | 3 817 983 | 822 825 | 192 689 | 1 015 514 | 26.6% | 2 955 589 | 531 212 | 3 486 801 | 91.3% | 611 903 | 78 987 | 690 890 | 88.8% | 47.0% |
| Madibeng | 2 938 815 | 427 259 | 3 366 074 | 802 729 | 124 593 | 927 322 | 27.5% | 2 805 311 | 405 538 | 3 210 849 | 95.4% | 748 572 | 116 071 | 864 642 | 94.2% | 7.2% |
| Rustenburg | 7 147 911 | 655 859 | 7 803 771 | 1 306 683 | 80 765 | 1 387 448 | 17.8% | 4 654 173 | 331 996 | 4 986 169 | 63.9% | 1 309 050 | 141 345 | 1 450 395 | 62.1% | (4.3%) |
| City of Matlosana | 5 121 636 | 235 525 | 5 357 161 | 739 544 | 19 370 | 758 914 | 14.2% | 3 848 405 | 119 992 | 3 968 397 | 74.1% | 1 486 577 | 42 432 | 1 529 009 | 95.1% | (50.4%) |
| J B Marks | 2 377 067 | 251 043 | 2 628 110 | 491 468 | 80 758 | 572 226 | 21.8% | 2 009 762 | 210 325 | 2 220 087 | 84.5% | 507 224 | 38 332 | 545 556 | 93.2% | 4.9% |
| Drakenstein | 3 432 265 | 583 586 | 4 015 851 | 809 286 | 299 872 | 1 109 158 | 27.6% | 3 201 977 | 561 729 | 3 763 706 | 93.7% | 624 859 | 212 219 | 837 078 | 84.0% | 32.5% |
| Stellenbosch | 2 522 843 | 524 513 | 3 047 355 | 601 870 | 184 864 | 786 734 | 25.8% | 2 133 224 | 390 733 | 2 523 957 | 82.8% | 494 209 | 147 052 | 641 261 | 79.2% | 22.7% |
| George | 3 512 895 | 1 789 451 | 5 302 346 | 931 763 | 538 762 | 1 470 524 | 27.7% | 2 957 841 | 1 361 070 | 4 318 911 | 81.5% | 743 322 | 413 308 | 1 156 630 | 73.3% | 27.1% |
| **Total** | **84 712 706** | **9 958 510** | **94 671 216** | **22 303 887** | **2 867 258** | **25 171 145** | **26.6%** | **78 145 090** | **7 818 247** | **85 963 336** | **90.8%** | **18 230 077** | **2 401 322** | **20 631 399** | **86.5%** | **22.0%** |

*Source: National Treasury Local Government Database*

### Secondary cities Quarterly Budget Summary as at 4th Quarter Ended 30 June 2025

| R thousands | 2023/24 | Budget year 2024/25 | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Audited Outcome | Original Budget | Adjusted Budget | Q1 Sept Actual | Q2 Dec Actual | Q3 Mar Actual | Q4 June Actual | YTD Actual | YTD Budget | YTD Variance | YTD variance % | Full Year Forecast |
| **Financial Performance** | | | | | | | | | | | | |
| Property rates | 11 275 804 | 13 088 621 | 13 305 586 | 3 514 610 | 3 320 979 | 3 099 345 | 3 631 677 | 13 566 611 | 13 305 586 | 261 024 | 1.96 | 13 305 586 |
| Service charges | 36 360 524 | 48 142 592 | 47 379 958 | 11 537 079 | 10 604 849 | 10 679 847 | 9 742 372 | 42 564 147 | 47 379 958 | (4 815 811) | (10.16) | 47 379 958 |
| Investment revenue | 653 169 | 460 215 | 483 843 | 119 316 | 139 154 | 128 579 | 172 342 | 559 391 | 483 843 | 75 548 | 15.61 | 483 843 |
| Transfer and subsidies - Operational | 13 381 271 | 14 269 800 | 14 736 792 | 5 309 051 | 4 376 425 | 3 190 163 | 1 210 195 | 14 085 834 | 14 736 792 | (650 958) | (4.42) | 14 736 792 |
| Other own revenue | 8 472 305 | 8 214 522 | 8 984 592 | 1 793 791 | 2 020 413 | 2 217 436 | 2 015 727 | 8 047 366 | 8 984 592 | (937 226) | (10.43) | 8 984 592 |
| **Total Revenue (excluding capital transfers and contributions)** | **70 143 073** | **84 175 749** | **84 890 772** | **22 273 846** | **20 461 820** | **19 315 371** | **16 772 312** | **78 823 349** | **84 890 772** | **(6 067 423)** | **(7.15)** | **84 890 772** |
| Employee costs | 16 684 556 | 19 348 358 | 18 962 629 | 4 070 626 | 4 584 650 | 4 765 645 | 4 644 935 | 18 065 856 | 18 962 629 | (896 773) | (4.73) | 18 962 629 |
| Remuneration of councillors | 700 572 | 834 701 | 851 806 | 184 947 | 222 156 | 203 805 | 166 479 | 777 387 | 851 806 | (74 419) | (8.74) | 851 806 |
| Depreciation and amortisation | 5 958 215 | 6 121 824 | 6 317 727 | 1 289 384 | 1 618 872 | 1 023 230 | 1 119 594 | 5 051 079 | 6 317 728 | (1 266 648) | (20.05) | 6 317 727 |
| Finance charges | 2 773 671 | 1 390 725 | 1 526 960 | 220 175 | 481 983 | 528 694 | 717 976 | 1 948 828 | 1 526 960 | 421 868 | 27.63 | 1 526 960 |
| Inventory consumed and bulk purchases | 28 525 774 | 32 637 738 | 33 142 180 | 7 881 758 | 8 349 716 | 7 296 425 | 8 180 734 | 31 708 632 | 33 142 180 | (1 433 547) | (4.33) | 33 142 180 |
| Transfers and subsidies | 272 791 | 324 685 | 384 571 | 65 253 | 65 579 | 91 603 | 78 810 | 301 245 | 384 571 | (83 326) | (21.67) | 384 571 |
| Other expenditure | 24 800 065 | 21 906 729 | 23 526 833 | 3 187 556 | 4 686 864 | 5 022 283 | 7 395 359 | 20 292 062 | 23 526 833 | (3 234 771) | (13.75) | 23 526 833 |
| **Total Expenditure** | **79 715 644** | **82 564 760** | **84 712 706** | **16 899 698** | **20 009 821** | **18 931 684** | **22 303 887** | **78 145 090** | **84 712 706** | **(6 567 617)** | **(7.75)** | **84 712 706** |
| **Surplus/(Deficit)** | **(9 572 571)** | **1 610 989** | **178 066** | **5 374 148** | **451 999** | **383 687** | **(5 531 574)** | **678 260** | **178 066** | **500 194** | **280.90** | **178 066** |
| Transfers and subsidies - capital (monetary allocations) | 5 252 002 | 5 997 341 | 6 470 630 | 935 867 | 1 796 508 | 868 289 | 1 903 141 | 5 503 806 | 6 470 630 | (966 824) | (14.94) | 6 470 630 |
| Transfers and subsidies - capital (in-kind) | 620 661 | 10 000 | 10 000 | - | (509 012) | - | 4 711 | (504 301) | 10 000 | (514 301) | (5 143.01) | 10 000 |
| **Surplus/(Deficit) after capital transfers & contributions** | **(3 699 909)** | **7 618 330** | **6 658 696** | **6 310 016** | **1 739 495** | **1 251 976** | **(3 623 722)** | **5 677 765** | **6 658 695** | **(980 931)** | **(14.73)** | **6 658 696** |
| Share of Surplus/Deficit attributable to Associate | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) for the year** | **(3 699 909)** | **7 618 330** | **6 658 696** | **6 310 016** | **1 739 495** | **1 251 976** | **(3 623 722)** | **5 677 765** | **6 658 695** | **(980 931)** | **(14.73)** | **6 658 696** |
| **Capital expenditure & funds sources** | | | | | | | | | | | | |
| **Capital expenditure** | **7 859 261** | **9 360 711** | **9 958 510** | **1 196 740** | **2 342 656** | **1 411 593** | **2 867 258** | **7 818 247** | **9 958 510** | **(2 140 264)** | **(21.49)** | **9 958 510** |
| Transfers recognised - capital | 4 125 339 | 5 888 745 | 6 342 093 | 866 809 | 1 693 399 | 795 360 | 1 689 668 | 5 045 235 | 6 342 093 | (1 296 859) | (20.45) | 6 342 093 |
| Borrowing | 829 263 | 1 280 396 | 1 199 785 | 121 287 | 224 630 | 158 822 | 234 941 | 739 680 | 1 199 785 | (460 104) | (38.35) | 1 199 785 |
| Internally generated funds | 2 220 970 | 2 191 320 | 2 416 632 | 165 809 | 309 769 | 264 878 | 681 355 | 1 421 810 | 2 416 632 | (994 822) | (41.17) | 2 416 632 |
| **Total sources of capital funds** | **7 175 573** | **9 360 461** | **9 958 510** | **1 153 904** | **2 227 797** | **1 219 060** | **2 605 964** | **7 206 725** | **9 958 510** | **(2 751 785)** | **(27.63)** | **9 958 510** |

*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 4th Quarter Ended 30 June 2025**

| R thousands | Budget: Adjusted Budget | Fourth Quarter 2024/25: Actual Revenue | Fourth Quarter 2024/25: 4th Q as % of adjusted budget | Year to date: 30 June 2025: Actual Revenue | Year to date: 30 June 2025: Total Revenue as % of adjusted budget | Fourth Quarter 2023/24: Actual Revenue | Fourth Quarter 2023/24: Total Revenue as % of adjusted budget | Q4 of 2023/24 to Q4 of 2024/25 |
|---|---|---|---|---|---|---|---|---|
| **Water management** | | | | | | | | |
| Buffalo City | 1 163 342 | 223 022 | 19.2% | 1 204 379 | 103.5% | 208 499 | 97.1% | 7.0% |
| Cape Town | 11 257 095 | 2 676 669 | 23.8% | 10 776 693 | 95.7% | 4 475 738 | 98.7% | (40.2%) |
| City of Ekurhuleni | 15 003 325 | 3 472 640 | 23.1% | 14 165 604 | 94.4% | 2 965 062 | 100.3% | 17.1% |
| eThekwini | 10 158 326 | 2 379 061 | 23.4% | 9 853 498 | 97.0% | 2 764 139 | 100.9% | (13.9%) |
| City of Johannesburg | 10 652 266 | 2 660 411 | 25.0% | 11 259 755 | 105.7% | 2 775 558 | 108.2% | (4.1%) |
| Mangaung | 2 149 291 | 463 583 | 21.6% | 2 308 177 | 107.4% | 573 109 | 108.9% | (19.1%) |
| Nelson Mandela Bay | 3 848 870 | 923 991 | 24.0% | 3 366 720 | 87.5% | 1 191 296 | 86.2% | (22.4%) |
| City of Tshwane | 7 234 231 | 837 608 | 11.6% | 6 337 386 | 87.6% | 1 945 612 | 107.2% | (56.9%) |
| **Total** | **61 466 745** | **13 636 985** | **22.2%** | **59 272 212** | **96.4%** | **16 899 014** | **101.5%** | **(19.3%)** |

| R thousands | 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 2023/24 to Q4 of 2024/25 |
|---|---|---|---|---|---|---|---|---|
| **Water management** | | | | | | | | |
| Buffalo City | 934 667 | 298 564 | 31.9% | 1 058 795 | 113.3% | 259 610 | 82.6% | 15.0% |
| Cape Town | 8 931 462 | 1 881 177 | 21.1% | 7 857 408 | 88.0% | 4 075 545 | 95.1% | (53.8%) |
| City of Ekurhuleni | 11 152 555 | 2 765 760 | 24.8% | 10 353 509 | 92.8% | 2 364 105 | 86.2% | 17.0% |
| eThekwini | 8 843 507 | (581 306) | (6.6%) | 6 118 205 | 69.2% | 1 652 110 | 89.4% | (135.2%) |
| City of Johannesburg | 10 032 865 | 2 468 058 | 24.6% | 9 906 296 | 98.7% | 2 429 286 | 85.8% | 1.6% |
| Mangaung | 2 212 412 | (176 564) | (8.0%) | 2 526 000 | 114.2% | 628 329 | 104.2% | (128.1%) |
| Nelson Mandela Bay | 2 647 166 | 130 876 | 4.9% | 774 618 | 29.3% | 201 988 | 124.2% | (35.2%) |
| City of Tshwane | 6 566 664 | 1 951 211 | 29.7% | 6 708 869 | 102.2% | 1 261 247 | 97.2% | 54.7% |
| **Total** | **51 321 298** | **8 737 775** | **17.0%** | **45 303 701** | **88.3%** | **12 872 219** | **91.9%** | **(32.1%)** |

*Source: National Treasury Local Government Database*

Metros aggregated budgets, revenue and expenditure per function as at 4th Quarter Ended 30 June 2025

| R thousands | Budget: Adjusted Budget | Fourth Quarter 2024/25: Actual Revenue | Fourth Quarter 2024/25: 4th Q as % of adjusted budget | Year to date: 30 June 2025: Actual Revenue | Year to date: 30 June 2025: Total Revenue as % of adjusted budget | Fourth Quarter 2023/24: Actual Revenue | Fourth Quarter 2023/24: Total Revenue as % of adjusted budget | Q4 of 2023/24 to Q4 of 2024/25 |
|---|---|---|---|---|---|---|---|---|
| **Energy sources** | | | | | | | | |
| Buffalo City | 2 913 267 | 813 528 | 27.9% | 3 177 774 | 109.1% | 553 579 | 95.1% | 47.0% |
| Cape Town | 22 570 174 | 7 088 022 | 31.4% | 24 530 576 | 108.7% | 4 941 752 | 100.1% | 43.4% |
| City of Ekurhuleni | 27 336 731 | 5 086 128 | 18.6% | 23 228 042 | 85.0% | 4 755 647 | 87.0% | 6.9% |
| eThekwini | 20 531 894 | 4 871 326 | 23.7% | 20 053 379 | 97.7% | 4 322 636 | 93.3% | 12.7% |
| City of Johannesburg | 22 743 566 | 5 191 995 | 22.8% | 21 816 619 | 95.9% | 5 269 873 | 99.6% | (1.5%) |
| Mangaung | 4 563 603 | 826 328 | 18.1% | 3 561 648 | 78.0% | 803 245 | 91.9% | 2.9% |
| Nelson Mandela Bay | 5 884 989 | 1 587 065 | 27.0% | 6 348 646 | 107.9% | 980 137 | 94.1% | 61.9% |
| City of Tshwane | 19 223 608 | 3 304 497 | 17.2% | 17 161 684 | 89.3% | 2 124 754 | 96.4% | 55.5% |
| **Total** | **125 767 833** | **28 768 889** | **22.9%** | **119 878 370** | **95.3%** | **23 751 621** | **94.8%** | **21.1%** |

| R thousands | 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 2023/24 to Q4 of 2024/25 |
|---|---|---|---|---|---|---|---|---|
| **Energy sources** | | | | | | | | |
| Buffalo City | 3 963 798 | 917 806 | 23.2% | 4 005 254 | 101.0% | 991 172 | 96.7% | (7.4%) |
| Cape Town | 19 275 505 | 6 055 195 | 31.4% | 19 340 259 | 100.3% | 3 814 812 | 89.0% | 58.7% |
| City of Ekurhuleni | 24 000 602 | 4 573 063 | 19.1% | 21 565 885 | 89.9% | 6 833 371 | 94.1% | (33.1%) |
| eThekwini | 21 019 933 | 4 454 290 | 21.2% | 20 037 548 | 95.3% | 4 740 411 | 97.5% | (6.0%) |
| City of Johannesburg | 19 139 720 | 6 141 570 | 32.1% | 23 513 170 | 122.9% | 5 364 023 | 115.3% | 14.5% |
| Mangaung | 4 295 175 | 1 037 342 | 24.2% | 4 440 611 | 103.4% | 1 420 614 | 125.8% | (27.0%) |
| Nelson Mandela Bay | 7 536 923 | 1 867 524 | 24.8% | 7 222 286 | 95.8% | 1 647 198 | 95.6% | 13.4% |
| City of Tshwane | 18 949 160 | 4 281 000 | 22.6% | 18 249 989 | 96.3% | (2 336 021) | 83.8% | (283.3%) |
| **Total** | **118 180 816** | **29 327 790** | **24.8%** | **118 375 004** | **100.2%** | **22 475 582** | **96.9%** | **30.5%** |

*Source: National Treasury Local Government Database*

**Metros aggregated budgets, revenue and expenditure per function as at 4th Quarter Ended 30 June 2025**

| R thousands | Budget: Adjusted Budget | Fourth Quarter 2024/25: Actual Revenue | Fourth Quarter 2024/25: 4th Q as % of adjusted budget | Year to date: 30 June 2025: Actual Revenue | Year to date: 30 June 2025: Total Revenue as % of adjusted budget | Fourth Quarter 2023/24: Actual Revenue | Fourth Quarter 2023/24: Total Revenue as % of adjusted budget | Q4 of 2023/24 to Q4 of 2024/25 |
|---|---|---|---|---|---|---|---|---|
| **Waste water management** | | | | | | | | |
| Buffalo City | 747 333 | 156 821 | 21.0% | 748 432 | 100.1% | 140 712 | 98.9% | 11.4% |
| Cape Town | 3 600 861 | 859 989 | 23.9% | 3 772 331 | 104.8% | 642 183 | 102.7% | 33.9% |
| City of Ekurhuleni | 725 002 | 288 649 | 39.8% | 1 139 875 | 157.2% | 436 291 | 106.9% | (33.8%) |
| eThekwini | 2 779 394 | 526 075 | 18.9% | 2 310 432 | 83.1% | 631 676 | 99.1% | (16.7%) |
| City of Johannesburg | 7 245 832 | 1 962 598 | 27.1% | 7 623 413 | 105.2% | 1 754 332 | 101.1% | 11.9% |
| Mangaung | 819 242 | 141 806 | 17.3% | 812 576 | 99.2% | 163 373 | 109.6% | (13.2%) |
| Nelson Mandela Bay | 1 306 808 | 398 262 | 30.5% | 1 181 959 | 90.4% | 275 103 | 82.1% | 44.8% |
| City of Tshwane | 1 883 398 | 447 666 | 23.8% | 1 948 049 | 103.4% | (915 937) | 97.3% | (148.9%) |
| **Total** | **19 107 871** | **4 781 866** | **25.0%** | **19 537 066** | **102.2%** | **3 127 733** | **100.2%** | **52.9%** |

| R thousands | 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 2023/24 to Q4 of 2024/25 |
|---|---|---|---|---|---|---|---|---|
| **Waste water management** | | | | | | | | |
| Buffalo City | 438 505 | 144 777 | 33.0% | 522 685 | 119.2% | 124 587 | 122.6% | 16.2% |
| Cape Town | 3 904 581 | 1 012 483 | 25.9% | 3 368 169 | 86.3% | 879 489 | 90.5% | 15.1% |
| City of Ekurhuleni | 1 598 525 | 339 156 | 21.2% | 1 229 453 | 76.9% | 381 058 | 80.1% | (11.0%) |
| eThekwini | 2 663 874 | 368 740 | 13.8% | 2 241 723 | 84.2% | 550 651 | 84.6% | (33.0%) |
| City of Johannesburg | 905 315 | 262 924 | 29.0% | 951 555 | 105.1% | 265 501 | 40.1% | (1.0%) |
| Mangaung | 567 945 | 195 580 | 34.4% | 583 986 | 102.8% | 106 252 | 125.3% | 84.1% |
| Nelson Mandela Bay | 963 766 | 117 962 | 12.2% | 456 593 | 47.4% | 118 616 | 86.2% | (0.6%) |
| City of Tshwane | 886 020 | 160 062 | 18.1% | 835 143 | 94.3% | 262 821 | 92.3% | (39.1%) |
| **Total** | **11 928 531** | **2 601 685** | **21.8%** | **10 189 307** | **85.4%** | **2 688 976** | **80.2%** | **(3.2%)** |

*Source: National Treasury Local Government Database*

**Metros aggregated budgets, revenue and expenditure per function as at 4th Quarter Ended 30 June 2025**

| R thousands | Budget: Adjusted Budget | Fourth Quarter 2024/25: Actual Revenue | Fourth Quarter 2024/25: 4th Q as % of adjusted budget | Year to date: 30 June 2025: Actual Revenue | Year to date: 30 June 2025: Total Revenue as % of adjusted budget | Fourth Quarter 2023/24: Actual Revenue | Fourth Quarter 2023/24: Total Revenue as % of adjusted budget | Q4 of 2023/24 to Q4 of 2024/25 |
|---|---|---|---|---|---|---|---|---|
| **Waste management** | | | | | | | | |
| Buffalo City | 750 615 | 136 569 | 18.2% | 728 785 | 97.1% | 123 781 | 96.4% | 10.3% |
| Cape Town | 2 198 357 | 496 849 | 22.6% | 2 230 083 | 101.4% | 406 343 | 98.6% | 22.3% |
| City of Ekurhuleni | 2 799 881 | 498 073 | 17.8% | 2 725 111 | 97.3% | 389 186 | 90.8% | 28.0% |
| eThekwini | 1 643 654 | 264 381 | 16.1% | 1 492 935 | 90.8% | 216 541 | 88.9% | 22.1% |
| City of Johannesburg | 3 202 750 | 1 180 024 | 36.8% | 4 512 437 | 140.9% | 1 110 862 | 145.3% | 6.2% |
| Mangaung | 547 987 | 60 800 | 11.1% | 552 193 | 100.8% | 81 470 | 105.8% | (25.4%) |
| Nelson Mandela Bay | 545 787 | 154 301 | 28.3% | 460 467 | 84.4% | 109 364 | 77.8% | 41.1% |
| City of Tshwane | 2 075 722 | 426 218 | 20.5% | 1 875 560 | 90.4% | 196 875 | 104.4% | 116.5% |
| **Total** | **13 764 753** | **3 217 214** | **23.4%** | **14 577 569** | **105.9%** | **2 634 422** | **106.7%** | **22.1%** |

| R thousands | 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 2023/24 to Q4 of 2024/25 |
|---|---|---|---|---|---|---|---|---|
| **Waste management** | | | | | | | | |
| Buffalo City | 603 376 | 175 517 | 29.1% | 643 248 | 106.6% | 165 871 | 86.8% | 5.8% |
| Cape Town | 3 010 519 | 824 279 | 27.4% | 2 929 603 | 97.3% | 804 778 | 97.6% | 2.4% |
| City of Ekurhuleni | 2 430 454 | 603 129 | 24.8% | 2 325 035 | 95.7% | 591 617 | 97.7% | 1.9% |
| eThekwini | 1 832 546 | 235 213 | 12.8% | 1 297 709 | 70.8% | 304 602 | 74.8% | (22.8%) |
| City of Johannesburg | 3 844 603 | 1 101 355 | 28.6% | 4 290 400 | 111.6% | 1 113 372 | 105.6% | (1.1%) |
| Mangaung | 392 176 | 133 594 | 34.1% | 454 963 | 116.0% | 117 551 | 123.7% | 13.6% |
| Nelson Mandela Bay | 561 921 | 99 733 | 17.7% | 391 910 | 69.7% | 97 914 | 90.6% | 1.9% |
| City of Tshwane | 1 709 248 | 484 176 | 28.3% | 1 580 568 | 92.5% | (521 722) | 83.6% | (192.8%) |
| **Total** | **14 384 844** | **3 656 995** | **25.4%** | **13 913 436** | **96.7%** | **2 673 983** | **95.1%** | **36.8%** |

*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 4th Quarter Ended 30 June 2025**

| | Budget | Fourth Quarter 2024/25 | | Year to date: 30 June 2025 | | Fourth Quarter 2023/24 | | |
|---|---|---|---|---|---|---|---|---|
| R thousands | 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 | Q4 of 2023/24 to Q4 of 2024/25 |
| **Water management** | | | | | | | | |
| Matjhabeng | 898 346 | 182 985 | 20.4% | 761 428 | 84.8% | 194 635 | 109.9% | (6.0%) |
| Emfuleni | 1 492 897 | 313 890 | 21.0% | 1 619 297 | 108.5% | 273 782 | 74.4% | 14.6% |
| Mogale City | 685 851 | 4 164 | 0.6% | 17 980 | 2.6% | 7 968 | 72.6% | (47.7%) |
| Msunduzi | 1 177 924 | 272 556 | 23.1% | 1 587 166 | 134.7% | 228 244 | 120.2% | 19.4% |
| Newcastle | 343 268 | 59 341 | 17.3% | 342 458 | 99.8% | 58 890 | 101.5% | 0.8% |
| uMhlathuze | 1 217 071 | 313 813 | 25.8% | 1 230 918 | 101.1% | 322 002 | 105.6% | (2.5%) |
| Polokwane | 410 964 | 51 661 | 12.6% | 301 254 | 73.3% | 86 606 | 72.2% | (40.3%) |
| Govan Mbeki | 819 812 | 95 908 | 11.7% | 473 680 | 57.8% | 84 740 | 57.5% | 13.2% |
| Emalahleni (MP) | 638 209 | 102 310 | 16.0% | 430 933 | 67.5% | 99 035 | 70.8% | 3.3% |
| Steve Tshwete | 188 682 | 39 933 | 21.2% | 174 606 | 92.5% | 17 783 | 79.2% | 124.6% |
| City of Mbombela | 506 391 | 35 960 | 7.1% | 461 481 | 91.1% | 34 588 | 99.3% | 4.0% |
| Sol Plaatje | 398 115 | 89 354 | 22.4% | 396 658 | 99.6% | 84 735 | 97.3% | 5.5% |
| Madibeng | 268 293 | 60 759 | 22.6% | 263 302 | 98.1% | 53 029 | 75.6% | 14.6% |
| Rustenburg | 1 288 097 | 333 595 | 25.9% | 1 126 753 | 87.5% | 234 603 | 92.9% | 42.2% |
| City of Matlosana | 1 147 349 | 188 853 | 16.5% | 1 053 312 | 91.8% | 259 892 | 110.9% | (27.3%) |
| J B Marks | 174 953 | 63 268 | 36.2% | 187 632 | 107.2% | 48 284 | 110.2% | 31.0% |
| Drakenstein | 275 796 | 65 152 | 23.6% | 280 139 | 101.6% | 63 370 | 110.0% | 2.8% |
| Stellenbosch | 215 225 | 67 272 | 31.3% | 242 346 | 112.6% | 57 504 | 105.3% | 17.0% |
| George | 582 001 | 71 433 | 12.3% | 285 195 | 49.0% | 80 196 | 55.2% | (10.9%) |
| **Total** | **12 729 243** | **2 412 207** | **19.0%** | **11 236 538** | **88.3%** | **2 289 884** | **90.7%** | **5.3%** |
| R thousands | 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 2023/24 to Q4 of 2024/25 |
| **Water management** | | | | | | | | |
| Matjhabeng | 1 125 581 | 483 783 | 43.0% | 832 439 | 74.0% | 263 792 | 55.4% | 83.4% |
| Emfuleni | 1 708 080 | 733 490 | 42.9% | 2 312 230 | 135.4% | 547 148 | 117.2% | 34.1% |
| Mogale City | 875 655 | 251 713 | 28.7% | 783 777 | 89.5% | 167 694 | 101.9% | 50.1% |
| Msunduzi | 238 395 | 344 289 | 144.4% | 1 269 905 | 532.7% | 201 425 | 90.2% | 70.9% |
| Newcastle | 404 477 | 166 047 | 41.1% | 526 233 | 130.1% | 140 717 | 87.0% | 18.0% |
| uMhlathuze | 1 137 683 | 367 696 | 32.3% | 1 302 959 | 114.5% | 381 326 | 116.8% | (3.6%) |
| Polokwane | 590 896 | 123 301 | 20.9% | 700 280 | 118.5% | 138 610 | 113.9% | (11.0%) |
| Govan Mbeki | 490 668 | 238 215 | 48.5% | 666 842 | 135.9% | 82 480 | 81.5% | 188.8% |
| Emalahleni (MP) | 644 143 | 148 063 | 23.0% | 492 859 | 76.5% | 93 882 | 65.2% | 57.7% |
| Steve Tshwete | 187 015 | 40 068 | 21.4% | 151 304 | 80.9% | 22 301 | 85.0% | 79.7% |
| City of Mbombela | 378 957 | 192 842 | 50.9% | 547 334 | 144.4% | 224 298 | 145.5% | (14.0%) |
| Sol Plaatje | 414 257 | 85 941 | 20.7% | 395 920 | 95.6% | 110 117 | 95.6% | (22.0%) |
| Madibeng | 400 339 | 134 603 | 33.6% | 430 771 | 107.6% | 98 227 | 89.0% | 37.0% |
| Rustenburg | 1 051 781 | 143 731 | 13.7% | 639 116 | 60.8% | 210 643 | 64.8% | (31.8%) |
| City of Matlosana | 1 023 715 | 148 393 | 14.5% | 834 598 | 81.5% | 436 457 | 131.1% | (66.0%) |
| J B Marks | 296 222 | 22 704 | 7.7% | 83 227 | 28.1% | 38 541 | 65.3% | (41.1%) |
| Drakenstein | 182 537 | 64 279 | 35.2% | 169 088 | 92.6% | 49 854 | 72.3% | 28.9% |
| Stellenbosch | 205 411 | 72 196 | 35.1% | 170 314 | 82.9% | 43 386 | 82.5% | 66.4% |
| George | 498 172 | 74 396 | 14.9% | 230 521 | 46.3% | 64 823 | 55.1% | 14.8% |
| **Total** | **11 853 987** | **3 835 749** | **32.4%** | **12 539 718** | **105.8%** | **3 315 720** | **91.8%** | **15.7%** |

*Source: National Treasury Local Government Database*

**Secondary cities aggregated budgets, revenue and expenditure per function as at 4th Quarter Ended 30 June 2025**

| | Budget | Fourth Quarter 2024/25 | | Year to date: 30 June 2025 | | Fourth Quarter 2023/24 | | |
|---|---|---|---|---|---|---|---|---|
| R thousands | 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 | Q4 of 2023/24 to Q4 of 2024/25 |
| **Energy sources** | | | | | | | | |
| Matjhabeng | 887 426 | 193 924 | 21.9% | 887 578 | 100.0% | 177 826 | 71.1% | 9.1% |
| Emfuleni | 3 927 403 | 891 675 | 22.7% | 3 777 081 | 96.2% | 697 257 | 80.9% | 27.9% |
| Mogale City | 1 931 946 | (305 264) | (15.8%) | 136 632 | 7.1% | 26 540 | 66.1% | (1250.2%) |
| Msunduzi | 4 267 705 | 843 842 | 19.8% | 3 460 858 | 81.1% | 468 035 | 66.1% | 80.3% |
| Newcastle | 995 292 | 215 649 | 21.7% | 1 011 634 | 101.6% | 194 031 | 94.4% | 11.1% |
| uMhlathuze | 2 408 521 | 534 859 | 22.2% | 2 340 473 | 97.2% | 489 960 | 89.0% | 9.2% |
| Polokwane | 2 019 937 | 410 555 | 20.3% | 1 576 270 | 78.0% | 373 057 | 74.0% | 10.1% |
| Govan Mbeki | 1 049 774 | 234 055 | 22.3% | 1 028 440 | 98.0% | 146 120 | 76.0% | 60.2% |
| Emalahleni (MP) | 2 487 736 | 303 166 | 12.2% | 1 747 535 | 70.2% | 367 095 | 73.4% | (17.4%) |
| Steve Tshwete | 964 428 | 233 265 | 24.2% | 963 127 | 99.9% | 142 437 | 83.5% | 63.8% |
| City of Mbombela | 2 382 440 | 382 957 | 16.1% | 1 858 336 | 78.0% | 354 023 | 95.0% | 8.2% |
| Sol Plaatje | 1 164 299 | 235 301 | 20.2% | 984 572 | 84.6% | 205 668 | 90.2% | 14.4% |
| Madibeng | 743 477 | 184 054 | 24.8% | 718 720 | 96.7% | 177 221 | 100.0% | 3.9% |
| Rustenburg | 3 234 089 | 597 020 | 18.5% | 2 365 838 | 73.2% | 487 956 | 46.3% | 22.4% |
| City of Matlosana | 1 133 010 | 177 872 | 15.7% | 1 060 995 | 93.6% | 244 274 | 91.7% | (27.2%) |
| J B Marks | 1 059 022 | 203 201 | 19.2% | 931 766 | 88.0% | 196 940 | 74.0% | 3.2% |
| Drakenstein | 1 768 739 | 444 069 | 25.1% | 1 816 098 | 102.7% | 393 840 | 99.0% | 12.8% |
| Stellenbosch | 1 165 262 | 255 114 | 21.9% | 1 114 831 | 95.7% | 218 847 | 92.1% | 16.6% |
| George | 1 192 412 | 291 461 | 24.4% | 1 125 223 | 94.4% | 257 240 | 98.1% | 13.3% |
| **Total** | **34 782 917** | **6 326 777** | **18.2%** | **28 906 008** | **83.1%** | **5 618 369** | **77.2%** | **12.6%** |

| R thousands | 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 2023/24 to Q4 of 2024/25 |
|---|---|---|---|---|---|---|---|---|
| **Energy sources** | | | | | | | | |
| Matjhabeng | 1 081 472 | 554 425 | 51.3% | 930 426 | 86.0% | 106 554 | 74.2% | 420.3% |
| Emfuleni | 3 345 254 | 1 208 468 | 36.1% | 3 797 802 | 113.5% | 564 162 | 90.0% | 114.2% |
| Mogale City | 1 698 671 | 454 216 | 26.7% | 1 434 868 | 84.5% | 326 840 | 89.0% | 39.0% |
| Msunduzi | 3 151 352 | 456 464 | 14.5% | 2 734 592 | 86.8% | 689 970 | 91.5% | (33.8%) |
| Newcastle | 850 088 | 301 579 | 35.5% | 892 932 | 105.0% | 172 789 | 82.6% | 74.5% |
| uMhlathuze | 2 209 344 | 508 002 | 23.0% | 2 189 210 | 99.1% | 543 948 | 94.4% | (6.6%) |
| Polokwane | 1 532 549 | 383 159 | 25.0% | 1 471 882 | 96.0% | 396 325 | 91.6% | (3.3%) |
| Govan Mbeki | 1 889 891 | 436 791 | 23.1% | 1 554 095 | 82.2% | 187 610 | 102.4% | 132.8% |
| Emalahleni (MP) | 2 570 110 | 828 193 | 32.2% | 2 583 794 | 100.5% | 410 041 | 71.6% | 102.0% |
| Steve Tshwete | 1 144 309 | 239 586 | 20.9% | 1 087 563 | 95.0% | 106 474 | 83.5% | 125.0% |
| City of Mbombela | 1 249 736 | 491 089 | 39.3% | 1 768 569 | 141.5% | 429 058 | 107.1% | 14.5% |
| Sol Plaatje | 1 234 340 | 372 527 | 30.2% | 1 166 988 | 94.5% | 183 029 | 84.4% | 103.5% |
| Madibeng | 940 495 | 209 041 | 22.2% | 958 927 | 102.0% | 272 953 | 128.2% | (23.4%) |
| Rustenburg | 2 826 583 | 373 356 | 13.2% | 1 789 669 | 63.3% | 459 497 | 53.7% | (18.7%) |
| City of Matlosana | 1 705 938 | 269 375 | 15.8% | 1 398 231 | 82.0% | 481 515 | 83.9% | (44.1%) |
| J B Marks | 1 051 909 | 239 707 | 22.8% | 1 011 113 | 96.1% | 220 544 | 82.6% | 8.7% |
| Drakenstein | 1 545 544 | 356 571 | 23.1% | 1 538 692 | 99.6% | 237 220 | 86.1% | 50.3% |
| Stellenbosch | 833 277 | 197 752 | 23.7% | 803 613 | 96.4% | 125 587 | 89.6% | 57.5% |
| George | 982 471 | 250 301 | 25.5% | 940 976 | 95.8% | 212 614 | 91.3% | 17.7% |
| **Total** | **31 843 332** | **8 130 604** | **25.5%** | **30 053 943** | **94.4%** | **6 126 730** | **85.2%** | **32.7%** |

*Source: National Treasury Local Government Database*

**Secondary cities aggregated budgets, revenue and expenditure per function as at 4th Quarter Ended 30 June 2025**

| R thousands | Budget: Adjusted Budget | Fourth Quarter 2024/25: Actual Revenue | Fourth Quarter 2024/25: 4th Q as % of adjusted budget | Year to date: 30 June 2025: Actual Revenue | Year to date: 30 June 2025: Total Revenue as % of adjusted budget | Fourth Quarter 2023/24: Actual Revenue | Fourth Quarter 2023/24: Total Revenue as % of adjusted budget | Q4 of 2023/24 to Q4 of 2024/25 |
|---|---|---|---|---|---|---|---|---|
| **Waste water management** | | | | | | | | |
| Matjhabeng | 284 915 | 88 095 | 30.9% | 355 964 | 124.9% | 85 197 | 136.1% | 3.4% |
| Emfuleni | 653 148 | 151 702 | 23.2% | 635 124 | 97.2% | 94 448 | 60.6% | 60.6% |
| Mogale City | 424 639 | 110 006 | 25.9% | 417 904 | 98.4% | 91 837 | 105.1% | 19.8% |
| Msunduzi | 308 813 | 87 830 | 28.4% | 373 981 | 121.1% | 45 948 | 112.3% | 91.2% |
| Newcastle | 364 210 | 37 079 | 10.2% | 350 617 | 96.3% | 33 889 | 93.2% | 9.4% |
| uMhlathuze | 256 423 | 36 355 | 14.2% | 259 720 | 101.3% | 32 523 | 101.3% | 11.8% |
| Polokwane | 181 460 | 58 138 | 32.0% | 217 513 | 119.9% | 46 516 | 105.6% | 25.0% |
| Govan Mbeki | 211 454 | 39 667 | 18.8% | 161 221 | 76.2% | 26 108 | 67.5% | 51.9% |
| Emalahleni (MP) | 246 841 | 49 343 | 20.0% | 203 086 | 82.3% | 46 696 | 83.5% | 5.7% |
| Steve Tshwete | 147 552 | 37 710 | 25.6% | 150 271 | 101.8% | 17 902 | 97.3% | 110.6% |
| City of Mbombela | 257 302 | 6 420 | 2.5% | 245 891 | 95.6% | 8 112 | 101.3% | (20.9%) |
| Sol Plaatje | 118 290 | 36 898 | 31.2% | 144 843 | 122.4% | 31 592 | 106.9% | 16.8% |
| Madibeng | 86 445 | 19 574 | 22.6% | 84 984 | 98.3% | 15 017 | 72.4% | 30.3% |
| Rustenburg | 809 866 | 135 912 | 16.8% | 444 757 | 54.9% | 77 196 | 57.8% | 76.1% |
| City of Matlosana | 180 398 | 25 163 | 13.9% | 136 674 | 75.8% | 37 446 | 103.3% | (32.8%) |
| J B Marks | 128 638 | 21 038 | 16.4% | 115 970 | 90.2% | 30 556 | 107.1% | (31.1%) |
| Drakenstein | 279 451 | 82 259 | 29.4% | 276 311 | 98.9% | 40 916 | 98.1% | 101.0% |
| Stellenbosch | 159 519 | 33 823 | 21.2% | 160 038 | 100.3% | 32 005 | 113.8% | 5.7% |
| George | 255 826 | 58 322 | 22.8% | 268 149 | 104.8% | 61 848 | 101.3% | (5.7%) |
| **Total** | **5 355 189** | **1 115 333** | **20.8%** | **5 003 018** | **93.4%** | **855 750** | **90.7%** | **30.3%** |

| R thousands | 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 2023/24 to Q4 of 2024/25 |
|---|---|---|---|---|---|---|---|---|
| **Waste water management** | | | | | | | | |
| Matjhabeng | 296 463 | 155 538 | 52.5% | 245 650 | 82.9% | 57 069 | 46.3% | 172.5% |
| Emfuleni | 301 420 | 78 932 | 26.2% | 371 909 | 123.4% | 76 197 | 103.1% | 3.6% |
| Mogale City | 226 745 | 42 389 | 18.7% | 175 765 | 77.5% | 35 157 | 66.8% | 20.6% |
| Msunduzi | 334 845 | 102 942 | 30.7% | 383 938 | 114.7% | 86 790 | 103.7% | 18.6% |
| Newcastle | 215 042 | 38 612 | 18.0% | 187 272 | 87.1% | 42 367 | 61.3% | (8.9%) |
| uMhlathuze | 250 914 | 52 340 | 20.9% | 246 871 | 98.4% | 64 723 | 103.8% | (19.1%) |
| Polokwane | 114 573 | 33 734 | 29.4% | 116 125 | 101.4% | 12 645 | 116.6% | 166.8% |
| Govan Mbeki | 164 351 | 82 525 | 50.2% | 185 294 | 112.7% | 16 954 | 70.7% | 386.8% |
| Emalahleni (MP) | 267 926 | (195 514) | (73.0%) | 166 118 | 62.0% | 26 467 | 57.1% | (838.7%) |
| Steve Tshwete | 169 749 | 33 517 | 19.7% | 142 860 | 84.2% | 20 489 | 93.5% | 63.6% |
| City of Mbombela | 108 951 | 34 897 | 32.0% | 124 986 | 114.7% | 40 505 | 87.0% | (13.8%) |
| Sol Plaatje | 128 183 | 36 705 | 28.6% | 115 828 | 90.4% | 28 097 | 92.0% | 30.6% |
| Madibeng | 85 786 | 13 406 | 15.6% | 62 781 | 73.2% | 23 167 | 111.4% | (42.1%) |
| Rustenburg | 553 249 | 43 143 | 7.8% | 141 676 | 25.6% | 21 412 | 17.1% | 101.5% |
| City of Matlosana | 367 931 | 46 025 | 12.5% | 201 152 | 54.7% | 84 296 | 101.1% | (45.4%) |
| J B Marks | 77 536 | 10 765 | 13.9% | 45 707 | 58.9% | 18 481 | 44.4% | (41.8%) |
| Drakenstein | 166 648 | 39 720 | 23.8% | 159 970 | 96.0% | 45 659 | 86.1% | (13.0%) |
| Stellenbosch | 202 028 | 59 616 | 29.5% | 187 431 | 92.8% | 61 264 | 83.4% | (2.7%) |
| George | 317 283 | 112 635 | 35.5% | 323 023 | 101.8% | 103 111 | 106.7% | 9.2% |
| **Total** | **4 349 623** | **821 928** | **18.9%** | **3 584 357** | **82.4%** | **864 852** | **75.6%** | **(5.0%)** |

*Source: National Treasury Local Government Database*

**Secondary cities aggregated budgets, revenue and expenditure per function as at 4th Quarter Ended 30 June 2025**

| R thousands | Budget | Fourth Quarter 2024/25 | | Year to date: 30 June 2025 | | Fourth Quarter 2023/24 | | |
|---|---|---|---|---|---|---|---|---|
| | 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 | Q4 of 2023/24 to Q4 of 2024/25 |
| **Waste management** | | | | | | | | |
| Matjhabeng | 193 673 | 54 805 | 28.3% | 221 165 | 114.2% | 52 408 | 121.5% | 4.6% |
| Emfuleni | 445 773 | 104 502 | 23.4% | 419 203 | 94.0% | 50 420 | 46.4% | 107.3% |
| Mogale City | 342 010 | 41 415 | 12.1% | 254 095 | 74.3% | 38 642 | 87.0% | 7.2% |
| Msunduzi | 168 980 | 45 544 | 27.0% | 198 831 | 117.7% | 29 888 | 106.7% | 52.4% |
| Newcastle | 166 012 | 28 421 | 17.1% | 164 265 | 98.9% | 25 393 | 98.4% | 11.9% |
| uMhlathuze | 231 962 | 32 257 | 13.9% | 234 498 | 101.1% | 30 013 | 100.7% | 7.5% |
| Polokwane | 160 410 | 43 841 | 27.3% | 179 688 | 112.0% | 39 308 | 96.3% | 11.5% |
| Govan Mbeki | 204 324 | 39 467 | 19.3% | 156 526 | 76.6% | 25 075 | 52.0% | 57.4% |
| Emalahleni (MP) | 278 248 | 56 805 | 20.4% | 222 646 | 80.0% | 49 340 | 74.8% | 15.1% |
| Steve Tshwete | 172 582 | 43 928 | 25.5% | 175 660 | 101.8% | 19 869 | 95.9% | 121.1% |
| City of Mbombela | 374 028 | 41 614 | 11.1% | 349 078 | 93.3% | 42 251 | 102.4% | (1.5%) |
| Sol Plaatje | 87 272 | 27 654 | 31.7% | 108 658 | 124.5% | 24 561 | 115.4% | 12.6% |
| Madibeng | 90 505 | 24 171 | 26.7% | 93 909 | 103.8% | 18 508 | 98.6% | 30.6% |
| Rustenburg | 437 638 | 116 327 | 26.6% | 380 784 | 87.0% | 84 321 | 95.4% | 38.0% |
| City of Matlosana | 377 007 | 60 182 | 16.0% | 325 890 | 86.4% | 86 255 | 96.8% | (30.2%) |
| J B Marks | 84 086 | 21 120 | 25.1% | 84 154 | 100.1% | 19 851 | 95.8% | 6.4% |
| Drakenstein | 251 586 | 48 679 | 19.3% | 252 612 | 100.4% | 44 989 | 102.9% | 8.2% |
| Stellenbosch | 138 514 | 24 570 | 17.7% | 130 807 | 94.4% | 25 186 | 105.7% | (2.4%) |
| George | 225 696 | 54 800 | 24.3% | 239 520 | 106.1% | 56 226 | 103.5% | (2.5%) |
| **Total** | **4 430 306** | **910 102** | **20.5%** | **4 191 989** | **94.6%** | **762 504** | **90.5%** | **19.4%** |

| R thousands | 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 2023/24 to Q4 of 2024/25 |
|---|---|---|---|---|---|---|---|---|
| **Waste management** | | | | | | | | |
| Matjhabeng | 169 543 | 117 126 | 69.1% | 194 807 | 114.9% | 54 436 | 66.2% | 115.2% |
| Emfuleni | 204 913 | 37 608 | 18.4% | 220 049 | 107.4% | 52 183 | 82.1% | (27.9%) |
| Mogale City | 199 271 | 104 216 | 52.3% | 200 727 | 100.7% | 29 834 | 106.2% | 249.3% |
| Msunduzi | 114 430 | 34 767 | 30.4% | 127 179 | 111.1% | 41 604 | 97.8% | (16.4%) |
| Newcastle | 131 493 | 28 690 | 21.8% | 95 294 | 72.5% | 24 881 | 60.8% | 15.3% |
| uMhlathuze | 141 593 | 37 805 | 26.7% | 146 473 | 103.4% | 38 336 | 96.3% | (1.4%) |
| Polokwane | 200 265 | 40 679 | 20.3% | 159 581 | 79.7% | 36 920 | 103.5% | 10.2% |
| Govan Mbeki | 117 197 | 66 258 | 56.5% | 150 700 | 128.6% | 16 965 | 66.9% | 290.5% |
| Emalahleni (MP) | 214 568 | 48 793 | 22.7% | 156 371 | 72.9% | 10 608 | 60.0% | 360.0% |
| Steve Tshwete | 144 879 | 43 045 | 29.7% | 155 769 | 107.5% | 27 128 | 98.4% | 58.7% |
| City of Mbombela | 250 551 | 105 425 | 42.1% | 311 330 | 124.3% | 111 165 | 94.4% | (5.2%) |
| Sol Plaatje | 87 170 | 21 382 | 24.5% | 80 285 | 92.1% | 19 503 | 100.0% | 9.6% |
| Madibeng | 89 908 | 19 642 | 21.8% | 71 890 | 80.0% | 16 328 | 89.7% | 20.3% |
| Rustenburg | 349 528 | 87 786 | 25.1% | 274 482 | 78.5% | 72 061 | 75.0% | 21.8% |
| City of Matlosana | 358 490 | 34 883 | 9.7% | 185 461 | 51.7% | 119 771 | 135.9% | (70.9%) |
| J B Marks | 76 586 | 14 033 | 18.3% | 55 060 | 71.9% | 17 691 | 75.8% | (20.7%) |
| Drakenstein | 139 148 | 50 689 | 36.4% | 141 004 | 101.3% | 46 906 | 91.1% | 8.1% |
| Stellenbosch | 167 636 | 39 945 | 23.8% | 132 894 | 79.3% | 43 484 | 75.2% | (8.1%) |
| George | 142 957 | 46 239 | 32.3% | 145 132 | 101.5% | 35 999 | 101.5% | 28.4% |
| **Total** | **3 300 125** | **979 009** | **29.7%** | **3 004 489** | **91.0%** | **815 803** | **87.5%** | **20.0%** |

*Source: National Treasury Local Government Database*

# 9. Aggregated municipal debtors age analysis:

**Debtors Age Analysis as at 4th Quarter Ended 30 June 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** | **%** |
| **Debtors Age Analysis By Income Source** | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 7 417 454 | 5.4% | 3 215 251 | 2.3% | 3 280 051 | 2.4% | 123 505 611 | 89.9% | 137 418 367 | 32.1% | 12 302 110 | 9.0% | 116 075 354 | 84.5% |
| Trade and Other Receivables from Exchange Transactions - Electricity | 9 865 327 | 20.1% | 2 009 313 | 4.1% | 1 892 333 | 3.9% | 35 245 873 | 71.9% | 49 012 846 | 11.5% | 1 707 626 | 3.5% | 15 734 506 | 32.1% |
| Receivables from Non-exchange Transactions - Property Rates | 7 270 982 | 8.8% | 2 355 394 | 2.9% | 2 188 531 | 2.7% | 70 387 524 | 85.6% | 82 202 430 | 19.2% | 2 855 501 | 3.5% | 44 377 227 | 54.0% |
| Receivables from Exchange Transactions - Waste Water Management | 2 389 795 | 5.9% | 1 055 172 | 2.6% | 985 823 | 2.4% | 36 418 188 | 89.2% | 40 848 977 | 9.6% | 2 688 709 | 6.6% | 21 681 813 | 53.1% |
| Receivables from Exchange Transactions - Waste Management | 1 584 849 | 4.8% | 636 662 | 1.9% | 669 195 | 2.0% | 30 182 514 | 91.3% | 33 073 220 | 7.7% | 1 490 693 | 4.5% | 11 852 504 | 35.8% |
| Receivables from Exchange Transactions - Property Rental Debtors | 349 182 | 5.0% | 106 372 | 1.5% | 104 069 | 1.5% | 6 359 619 | 91.9% | 6 919 241 | 1.6% | 107 535 | 1.6% | 1 846 798 | 26.7% |
| Interest on Arrear Debtor Accounts | 1 888 669 | 3.0% | 1 409 308 | 2.2% | 1 390 906 | 2.2% | 58 933 177 | 92.6% | 63 622 061 | 14.9% | 5 824 382 | 9.2% | 11 753 838 | 18.5% |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | 580 | 2.7% | 350 | 1.6% | 176 | 0.8% | 20 394 | 94.9% | 21 500 | 0.0% | (66 631) | (309.9%) | - | - |
| Other | (680 323) | (4.7%) | 150 733 | 1.0% | 52 879 | 0.4% | 15 009 922 | 103.3% | 14 533 211 | 3.4% | (15 132 391) | (104.1%) | 3 933 307 | 27.1% |
| **Total** | **30 086 514** | **7.0%** | **10 938 555** | **2.6%** | **10 563 963** | **2.5%** | **376 062 822** | **87.9%** | **427 651 854** | **100.0%** | **11 777 533** | **2.8%** | **227 255 347** | **53.1%** |
| **Debtors Age Analysis By Customer Group** | | | | | | | | | | | | | | |
| Organs of State | 2 223 453 | 9.0% | 834 875 | 3.4% | 742 778 | 3.0% | 20 914 685 | 84.6% | 24 715 790 | 5.8% | (44 495) | (0.2%) | 2 067 634 | 8.4% |
| Commercial | 10 719 042 | 12.5% | 2 528 926 | 3.0% | 2 497 454 | 2.9% | 69 771 840 | 81.6% | 85 517 262 | 20.0% | 1 962 942 | 2.3% | 11 634 879 | 13.6% |
| Households | 16 269 024 | 5.3% | 7 512 258 | 2.4% | 7 124 597 | 2.3% | 276 575 353 | 89.9% | 307 481 233 | 71.9% | 9 861 874 | 3.2% | 213 454 947 | 69.4% |
| Other | 874 995 | 8.8% | 62 496 | 0.6% | 199 134 | 2.0% | 8 800 943 | 88.6% | 9 937 568 | 2.3% | (2 788) | (0.0%) | 97 887 | 1.0% |
| **Total** | **30 086 514** | **7.0%** | **10 938 555** | **2.6%** | **10 563 963** | **2.5%** | **376 062 822** | **87.9%** | **427 651 854** | **100.0%** | **11 777 533** | **2.8%** | **227 255 347** | **53.1%** |
| **Per Province** | | | | | | | | | | | | | | |
| Eastern Cape | 3 369 101 | 7.6% | 1 286 058 | 2.9% | 1 205 495 | 2.7% | 38 241 286 | 86.7% | 44 101 940 | 10.3% | 1 181 538 | 2.7% | 153 376 006 | 347.8% |
| Free State | 1 765 084 | 4.2% | 832 835 | 2.0% | 854 448 | 2.0% | 39 000 570 | 91.9% | 42 452 937 | 9.9% | 3 027 787 | 7.1% | 2 367 142 | 5.6% |
| Gauteng | 10 156 338 | 6.6% | 4 164 290 | 2.7% | 4 041 276 | 2.6% | 134 811 766 | 88.0% | 153 173 672 | 35.8% | 6 268 355 | 4.1% | 25 106 | 0.0% |
| Kwazulu-Natal | 6 468 158 | 9.6% | 2 167 898 | 3.2% | 1 885 041 | 2.8% | 56 589 975 | 84.3% | 67 111 072 | 15.7% | (422 563) | (0.6%) | 78 698 388 | 117.3% |
| Limpopo | 1 077 690 | 4.7% | 393 584 | 1.7% | 528 068 | 2.3% | 20 753 036 | 91.2% | 22 752 378 | 5.3% | (13 041) | (0.1%) | (8 489 086) | (37.3%) |
| Mpumalanga | 1 327 278 | 4.1% | 605 900 | 1.9% | 681 025 | 2.1% | 29 836 086 | 91.9% | 32 450 288 | 7.6% | (435 848) | (1.3%) | - | - |
| Northern Cape | 554 245 | 4.1% | 276 637 | 2.1% | 275 146 | 2.0% | 12 325 398 | 91.8% | 13 431 427 | 3.1% | (8 838) | (0.1%) | 1 277 791 | 9.5% |
| North West | 1 182 978 | 3.2% | 790 514 | 2.1% | 679 208 | 1.8% | 34 475 525 | 92.9% | 37 128 225 | 8.7% | 2 185 395 | 5.9% | - | - |
| Western Cape | 4 185 642 | 27.8% | 420 837 | 2.8% | 414 257 | 2.8% | 10 029 178 | 66.6% | 15 049 914 | 3.5% | (5 252) | (0.0%) | - | - |
| **Total** | **30 086 514** | **7.0%** | **10 938 555** | **2.6%** | **10 563 963** | **2.5%** | **376 062 822** | **87.9%** | **427 651 854** | **100.0%** | **11 777 533** | **2.8%** | **227 255 347** | **53.1%** |

*Source: National Treasury Local Government Database*

# 10. Debtors' age analysis for the metros:

**Metros Debtors Age Analysis as at 4th Quarter Ended 30 June 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 | % |
| **4th Quarter Ended 30 June 2025** | | | | | | | | | | | | | | |
| Buffalo City | 683 445 | 7.7% | 328 809 | 3.7% | 279 457 | 3.1% | 7 612 398 | 85.5% | 8 904 109 | 4.1% | 740 034 | 8.3% | 1 752 443 | 19.7% |
| Cape Town | 2 757 288 | 31.8% | 208 359 | 2.4% | 214 569 | 2.5% | 5 485 259 | 63.3% | 8 665 475 | 4.0% | - | - | - | - |
| City of Ekurhuleni | 3 791 429 | 11.7% | 1 039 122 | 3.2% | 904 053 | 2.8% | 26 571 548 | 82.2% | 32 306 153 | 14.9% | 1 154 270 | 3.6% | | - |
| eThekwini | 4 208 350 | 10.4% | 1 663 894 | 4.1% | 1 306 746 | 3.2% | 33 199 949 | 82.2% | 40 378 940 | 18.6% | (146 488) | (0.4%) | 25 092 838 | 62.1% |
| City of Johannesburg | 2 831 436 | 4.2% | 1 736 412 | 2.6% | 1 809 839 | 2.7% | 60 481 810 | 90.5% | 66 859 498 | 30.8% | - | - | - | - |
| Mangaung | 818 924 | 6.6% | 285 362 | 2.3% | 263 320 | 2.1% | 11 077 045 | 89.0% | 12 444 650 | 5.7% | 421 796 | 3.4% | 2 064 952 | 16.6% |
| Nelson Mandela Bay | 1 909 870 | 9.3% | 642 618 | 3.1% | 611 566 | 3.0% | 17 283 250 | 84.5% | 20 447 305 | 9.4% | 454 069 | 2.2% | 151 623 562 | 741.5% |
| City of Tshwane | 1 814 988 | 6.7% | 623 388 | 2.3% | 657 914 | 2.4% | 23 976 110 | 88.6% | 27 072 401 | 12.5% | 5 341 564 | 19.7% | - | - |
| **Total** | **18 815 730** | **8.7%** | **6 527 964** | **3.0%** | **6 047 466** | **2.8%** | **185 687 370** | **85.5%** | **217 078 530** | **100.0%** | **7 965 245** | **3.7%** | **180 533 795** | **83.2%** |
| **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% | | - |
| eThekwini | 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%** |
| **Movement between 4th Quarter Ended 30 June and 2024** | | | | | | | | | | | | | | |
| Buffalo City | 87 181 096 | | 69 714 296 | | 44 147 622 | | 1 222 976 106 | | 1 424 019 120 | | | | | |
| Cape Town | (3 244 527) | | (103 019 166) | | (20 490 136) | | (1 151 962 898) | | (1 278 716 727) | | | | | |
| City of Ekurhuleni | 481 815 313 | | (137 634 539) | | (11 728 019) | | 5 033 281 632 | | 5 365 734 387 | | | | | |
| eThekwini | 1 051 387 291 | | 403 356 510 | | 219 502 144 | | 6 706 964 013 | | 8 381 209 958 | | | | | |
| City of Johannesburg | 179 700 989 | | 133 533 294 | | 229 767 720 | | 8 890 956 987 | | 9 433 958 990 | | | | | |
| Mangaung | (208 946 048) | | 5 675 958 | | (57 963 797) | | 1 552 470 279 | | 1 291 236 392 | | | | | |
| Nelson Mandela Bay | 1 909 870 330 | | 642 617 697 | | 611 566 441 | | 17 283 250 257 | | 20 447 304 725 | | | | | |
| City of Tshwane | (893 169 242) | | 529 875 403 | | 162 713 398 | | 4 572 396 445 | | 4 371 816 004 | | | | | |
| **Total** | **2 604 595 202** | | **1 544 119 453** | | **1 177 515 373** | | **44 110 332 821** | | **49 436 562 849** | | | | | |
| **Growth rate 4th Quarter Ended 30 June to 2024** | | | | | | | | | | | | | | |
| Buffalo City | 14.6% | | 26.9% | | 18.8% | | 19.1% | | 19.0% | | | | | |
| Cape Town | (0.1%) | | (33.1%) | | (8.7%) | | (17.4%) | | (12.9%) | | | | | |
| City of Ekurhuleni | 14.6% | | (11.7%) | | (1.3%) | | 23.4% | | 19.9% | | | | | |
| eThekwini | 33.3% | | 32.0% | | 20.2% | | 25.3% | | 26.2% | | | | | |
| City of Johannesburg | 6.8% | | 8.3% | | 14.5% | | 17.2% | | 16.4% | | | | | |
| Mangaung | (20.3%) | | 2.0% | | (18.0%) | | 16.3% | | 11.6% | | | | | |
| Nelson Mandela Bay | | | | | | | | | | | | | | |
| City of Tshwane | (33.0%) | | 566.6% | | 32.9% | | 23.6% | | 19.3% | | | | | |
| **Total** | **16.1%** | | **31.0%** | | **24.2%** | | **31.2%** | | **29.5%** | | | | | |

*Source: National Treasury Local Government Database*

**Metros Debtors Age Analysis By Customer Group as at 4th Quarter Ended 30 June 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 | % |
| Organs of State | 1 066 046 | 13.1% | 428 449 | 5.3% | 302 173 | 3.7% | 6 323 250 | 77.9% | 8 119 919 | 3.7% | (125 404) | (1.5%) | 1 337 712 | 16.5% |
| Commercial | 6 500 136 | 15.2% | 1 344 200 | 3.1% | 1 311 795 | 3.1% | 33 700 066 | 78.6% | 42 856 197 | 19.7% | 1 607 356 | 3.8% | 5 597 430 | 13.1% |
| Households | 10 712 934 | 6.5% | 4 782 131 | 2.9% | 4 390 391 | 2.7% | 144 481 167 | 87.9% | 164 366 622 | 75.7% | 6 486 241 | 3.9% | 173 498 202 | 105.6% |
| Other | 536 613 | 30.9% | (26 816) | (1.5%) | 43 108 | 2.5% | 1 182 887 | 68.1% | 1 735 792 | 0.8% | (2 948) | (0.2%) | 100 451 | 5.8% |
| **Total** | **18 815 730** | **8.7%** | **6 527 964** | **3.0%** | **6 047 466** | **2.8%** | **185 687 370** | **85.5%** | **217 078 530** | **100.0%** | **7 965 245** | **3.7%** | **180 533 795** | **83.2%** |

*Source: National Treasury Local Government Database*

## 11. Debtors' age analysis for secondary cities:

**Secondary cities Debtors Age Analysis as at 4th Quarter Ended 30 June 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 | 328 678 | 3.2% | 212 104 | 2.0% | 183 302 | 1.8% | 9 697 481 | 93.1% | 10 421 566 | 12.2% | - | - | - | - |
| City of Mbombela | 175 541 | 12.7% | 2 692 | 0.2% | 79 608 | 5.8% | 1 120 910 | 81.3% | 1 378 750 | 1.6% | - | - | - | - |
| Drakenstein | 202 377 | 35.4% | 27 101 | 4.7% | 17 420 | 3.0% | 325 308 | 56.9% | 572 206 | 0.7% | - | - | - | - |
| Emalahleni (MP) | 346 497 | 3.2% | 240 826 | 2.2% | 217 269 | 2.0% | 10 145 710 | 92.7% | 10 950 302 | 12.8% | - | - | - | - |
| Emfuleni | 703 609 | 6.1% | 376 262 | 3.2% | 322 875 | 2.8% | 10 203 320 | 87.9% | 11 606 066 | 13.5% | - | - | - | - |
| George | 158 813 | 26.7% | 20 922 | 3.5% | 18 680 | 3.1% | 395 648 | 66.6% | 594 063 | 0.7% | - | - | - | - |
| Govan Mbeki | 171 070 | 4.3% | 92 488 | 2.3% | 83 860 | 2.1% | 3 656 336 | 91.3% | 4 003 754 | 4.7% | (326 318) | (8.2%) | - | - |
| J B Marks | 101 662 | 6.6% | 55 505 | 3.6% | 50 549 | 3.3% | 1 337 157 | 86.6% | 1 544 872 | 1.8% | - | - | - | - |
| Madibeng | 157 460 | 3.9% | 120 440 | 3.0% | 79 839 | 2.0% | 3 703 163 | 91.2% | 4 060 902 | 4.7% | - | - | - | - |
| Matjhabeng | 233 156 | 2.8% | 168 250 | 2.0% | 187 526 | 2.2% | 7 769 983 | 93.0% | 8 358 915 | 9.8% | - | - | - | - |
| Mogale City | 541 994 | 13.3% | 114 491 | 2.8% | 108 354 | 2.7% | 3 295 117 | 81.2% | 4 059 956 | 4.7% | - | - | - | - |
| Msunduzi | 888 915 | 10.2% | 146 487 | 1.7% | 149 797 | 1.7% | 7 492 809 | 86.3% | 8 678 008 | 10.1% | - | - | 53 549 886 | 617.1% |
| Newcastle | 95 812 | 4.3% | 45 555 | 2.1% | 37 556 | 1.7% | 2 037 074 | 91.9% | 2 215 997 | 2.6% | - | - | - | - |
| Polokwane | 222 903 | 10.6% | 82 560 | 3.9% | 54 884 | 2.6% | 1 739 282 | 82.8% | 2 099 629 | 2.4% | (37 269) | (1.8%) | - | - |
| Rustenburg | 388 551 | 4.3% | 245 370 | 2.7% | 162 807 | 1.8% | 8 141 368 | 91.1% | 8 938 096 | 10.4% | - | - | - | - |
| Sol Plaatje | 179 010 | 4.2% | 109 023 | 2.6% | 95 205 | 2.2% | 3 866 849 | 91.0% | 4 250 087 | 5.0% | - | - | - | - |
| Stellenbosch | 112 121 | 23.8% | 11 631 | 2.5% | 10 254 | 2.2% | 337 398 | 71.6% | 471 405 | 0.6% | - | - | - | - |
| Steve Tshwete | 115 977 | 20.0% | 32 094 | 5.5% | 30 552 | 5.3% | 400 040 | 69.1% | 578 663 | 0.7% | - | - | - | - |
| uMhlathuze | 423 931 | 45.9% | 18 587 | 2.0% | 27 191 | 2.9% | 454 623 | 49.2% | 924 332 | 1.1% | 37 224 | 4.0% | - | - |
| **Total** | **5 548 076** | **6.5%** | **2 122 389** | **2.5%** | **1 917 528** | **2.2%** | **76 119 576** | **88.8%** | **85 707 569** | **100.0%** | **(326 364)** | **(0.4%)** | **53 549 886** | **62.5%** |

*Source: National Treasury Local Government Database*

**Secondary cities Debtors Age Analysis By Customer Group as at 4th Quarter Ended 30 June 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 | 512 961 | 14.0% | 118 613 | 3.2% | 133 712 | 3.6% | 2 898 352 | 79.1% | 3 663 638 | 4.3% | (24) | (0.0%) | 794 990 | 21.7% |
| Commercial | 2 374 064 | 11.0% | 661 052 | 3.1% | 581 576 | 2.7% | 17 880 269 | 83.2% | 21 496 961 | 25.1% | 390 | 0.0% | 6 354 633 | 29.6% |
| Households | 2 521 259 | 4.3% | 1 287 480 | 2.2% | 1 160 238 | 2.0% | 53 842 227 | 91.6% | 58 811 203 | 68.6% | (326 889) | (0.6%) | 46 400 262 | 78.9% |
| Other | 139 792 | 8.1% | 55 244 | 3.2% | 42 003 | 2.4% | 1 498 727 | 86.3% | 1 735 767 | 2.0% | 160 | 0.0% | - | - |
| **Total** | **5 548 076** | **6.5%** | **2 122 389** | **2.5%** | **1 917 528** | **2.2%** | **76 119 576** | **88.8%** | **85 707 569** | **100.0%** | **(326 364)** | **(0.4%)** | **53 549 886** | **62.5%** |

*Source: National Treasury Local Government Database*

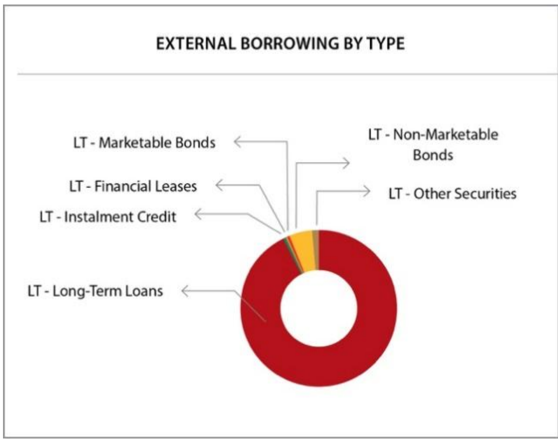
## 12. Aggregated municipal creditors age analysis:

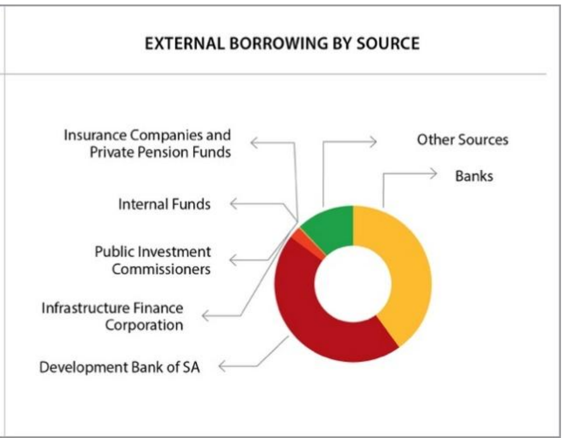
**Creditors Age Analysis as at 4th Quarter Ended 30 June 2025**

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Bulk Electricity | 12 641 765 958 | 15.8% | 2 460 261 131 | 3.1% | 2 835 029 347 | 3.5% | 62 290 944 702 | 77.6% | 80 228 001 138 | 51.4% |
| Bulk Water | 1 826 032 | 8.7% | 417 257 | 2.0% | 516 129 | 2.5% | 18 258 350 | 86.9% | 21 017 768 | 13.5% |
| PAYE deductions | 350 212 | 81.0% | 9 020 | 2.1% | 30 520 | 7.1% | 42 563 | 9.8% | 432 316 | 0.3% |
| VAT (output less input) | (20 655) | 123.3% | 1 597 | (9.5%) | 518 | (3.1%) | 1 792 | (10.7%) | (16 748) | (0.0%) |
| Pensions / Retirement deductions | 314 093 | 50.5% | 4 938 | 0.8% | 27 633 | 4.4% | 274 801 | 44.2% | 621 464 | 0.4% |
| Loan repayments | 1 371 | 0.8% | 222 | 0.1% | 1 251 | 0.7% | 166 023 | 98.3% | 168 867 | 0.1% |
| Trade Creditors | 15 691 890 | 34.4% | 2 277 115 | 5.0% | 1 568 574 | 3.4% | 26 098 809 | 57.2% | 45 651 053 | 29.2% |
| Auditor General | 15 303 | 5.2% | 2 189 | 0.7% | 4 820 | 1.6% | 271 890 | 92.4% | 294 202 | 0.2% |
| Other | 1 371 013 | 18.2% | 162 313 | 2.2% | (157 669) | (2.1%) | 6 166 041 | 81.8% | 7 541 697 | 4.8% |
| Medical Aid deductions | 132 932 | 98.1% | 1 112 | 0.8% | - | - | 1 524 | 1.1% | 135 568 | 0.1% |
| **Total** | **32 323 956** | **20.7%** | **5 336 023** | **3.4%** | **4 826 805** | **3.1%** | **113 572 739** | **72.8%** | **156 074 189** | **100.0%** |
| **Per Province** | | | | | | | | | | |
| Eastern Cape | 2 057 720 | 24.6% | 364 996 | 4.4% | 203 292 | 2.4% | 5 747 603 | 68.6% | 8 373 610 | 5.4% |
| Free State | 1 292 399 | 3.6% | 534 364 | 1.5% | 517 785 | 1.4% | 33 455 836 | 93.5% | 35 800 384 | 22.9% |
| Gauteng | 18 989 496 | 38.2% | 2 492 126 | 5.0% | 2 624 638 | 5.3% | 25 571 419 | 51.5% | 49 677 679 | 31.8% |
| Kwazulu-Natal | 3 321 213 | 35.7% | 482 849 | 5.2% | 504 510 | 5.4% | 4 996 952 | 53.7% | 9 305 524 | 6.0% |
| Limpopo | 1 280 671 | 28.6% | 175 685 | 3.9% | 221 226 | 4.9% | 2 807 969 | 62.6% | 4 485 551 | 2.9% |
| Mpumalanga | 2 855 965 | 9.1% | 785 723 | 2.5% | 508 837 | 1.6% | 27 390 969 | 86.8% | 31 541 493 | 20.2% |
| North West | 1 240 613 | 13.9% | 299 419 | 3.4% | 69 018 | 0.8% | 7 303 379 | 81.9% | 8 912 429 | 5.7% |
| Northern Cape | 521 571 | 7.6% | 147 674 | 2.2% | 163 640 | 2.4% | 6 020 932 | 87.8% | 6 853 816 | 4.4% |
| Western Cape | 764 309 | 68.0% | 53 188 | 4.7% | 13 860 | 1.2% | 292 344 | 26.0% | 1 123 702 | 0.7% |
| **Total** | **32 323 956** | **20.7%** | **5 336 023** | **3.4%** | **4 826 805** | **3.1%** | **113 587 404** | **72.8%** | **156 074 189** | **100.0%** |

*Source: National Treasury Local Government Database*

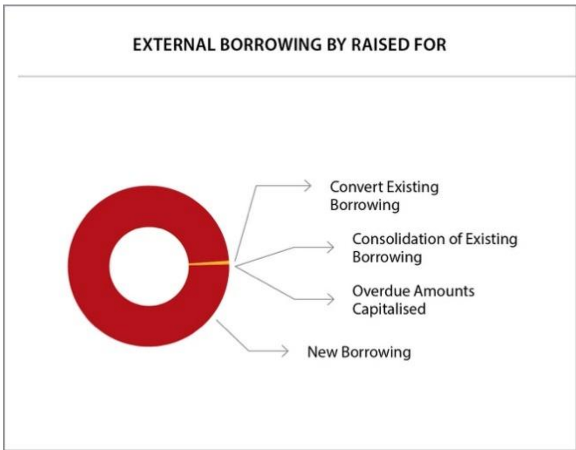
## 13. Borrowing instruments:

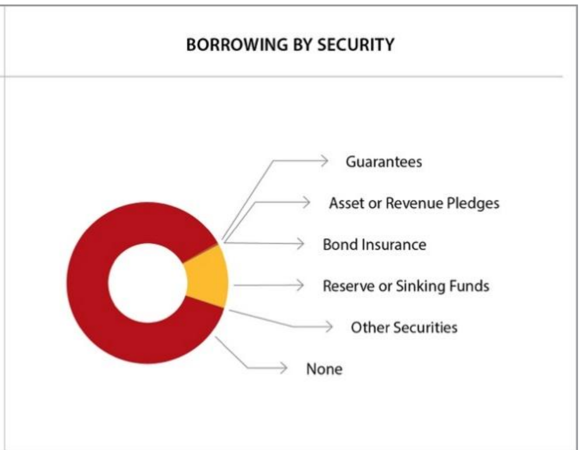



| Type | Balance (R thousands) |
|---|---|
| ST - Bank Overdraft | 108 660 |
| ST - Other Short-Term Loans | |
| ST - Marketable Bonds | |
| ST - Non-Marketable Bonds | |
| ST - Other Securities | 6 000 |
| LT - Long-Term Loans | 62 545 186 |
| LT - Instalment Credit | 168 499 |
| LT - Financial Leases | 128 686 |
| LT - Marketable Bonds | 250 000 |
| LT - Non-Marketable Bonds | 3 234 333 |
| LT - Other Securities | 750 000 |
| **Total** | **67 191 364** |

| Source | Balance (R thousands) |
|---|---|
| General Public | |
| Banks | 26 885 163 |
| Development Bank of SA | 30 416 535 |
| Infrastructure Finance Corporation | 1 624 382 |
| Public Investment Commissioners | 218 010 |
| Insurance Companies and Private Pension Funds | 18 770 |
| Municipal Pension Funds | |
| Other Public Pension Funds | |
| Unit Trusts | |
| Internal Funds | 130 |
| Other Sources | 8 028 373 |
| **Total** | **67 191 363** |

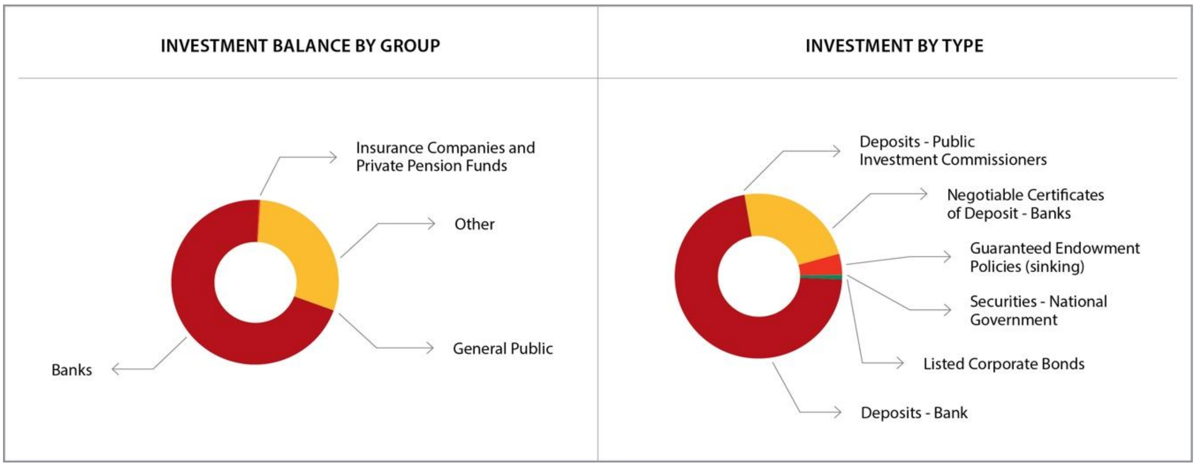


| Raised for | Balance (R thousands) |
|---|---|
| N/A | |
| Convert Existing Borrowing | 465 900 |
| Overdue Amounts Capitalised | 9 582 |
| Consolidation of Existing Borrowing | 91 412 |
| New Borrowing | 66 624 470 |
| Bridging Finance | |
| **Total** | **67 191 364** |

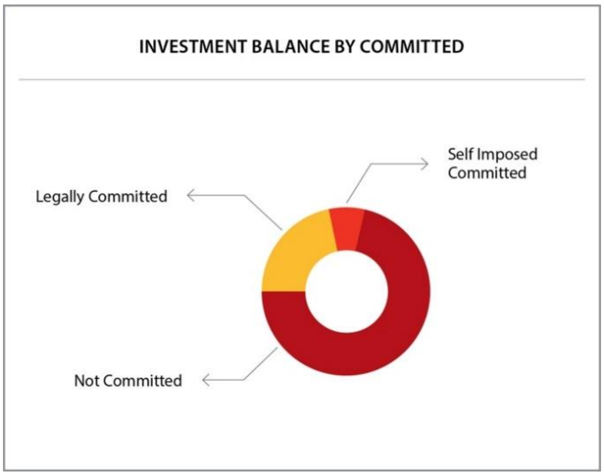
| Security | Balance (R thousands) |
|---|---|
| Guarantees | 930 508 |
| Asset or Revenue Pledges | 347 515 |
| Bond Insurance | 52 566 |
| Reserve or Sinking Funds | 34 459 386 |
| Other Securities | 384 366 |
| None | 232 987 094 |
| **Total** | **269 161 435** |

## 14. Investment instruments:




| Group | Balance (R thousands) |
|---|---|
| General Public | 6 022 |
| Banks | 26 269 373 |
| Development Bank of SA | |
| Infrastructure Finance Corporation | |
| Public Investment Commissioners | |
| Insurance Companies and Private Pension Funds | 120 155 |
| Municipal Pension Funds | |
| Other Public Pension Funds | |
| Unit Trusts | |
| Internal Funds | |
| Other | 11 056 671 |
| **Total** | **37 452 221** |

| Type | Balance (R thousands) |
|---|---|
| Securities - National Government | 28 699 |
| Listed Corporate Bonds | 320 554 |
| Deposits - Bank | 26 838 643 |
| Deposits - Public Investment Commissioners | 22 377 |
| Deposits - Corporation for Public Deposits | |
| Bankers Acceptance Certificates | 1 640 |
| Negotiable Certificates of Deposit - Banks | 8 711 800 |
| Guaranteed Endowment Policies (sinking) | 1 528 507 |
| Repurchase Agreements - Banks | |
| Municipal Bonds | |
| **Total** | **37 452 220** |




| Committed | Balance (R thousands) |
|---|---|
| Legally Committed | 8 136 528 |
| Self Imposed Committed | 2 581 067 |
| Not Committed | 26 734 626 |
| **Total** | **37 452 221** |

## 15. Over and under revenue and expenditure:

**Over and under collection of revenue to total budgets as at 30 June 2025**

| R thousands | Code | Main appropriation | Adjusted Budget | Year to date: 30 June 2025 | Total Revenue as % of main appropriation | Total Revenue as % of adjusted budget | (Over) | Under | (Over) as % of adjusted budget | Under as % of adjusted budget |
|---|---|---|---|---|---|---|---|---|---|---|
| **Summary per Province** | | | | | | | | | | |
| Eastern Cape | EC | 61 570 638 | 62 779 390 | 56 155 667 | 91.2% | 89.4% | (642 374) | 7 266 098 | (1.0%) | 11.6% |
| Free State | FS | 30 800 281 | 30 956 379 | 26 842 025 | 87.1% | 86.7% | (127 404) | 4 241 758 | (0.4%) | 13.7% |
| Gauteng | GT | 221 829 671 | 223 849 050 | 223 764 673 | 100.9% | 100.0% | (9 850 345) | 9 934 722 | (4.4%) | 4.4% |
| Kwazulu-Natal | KZ | 115 072 306 | 116 502 723 | 110 994 406 | 96.5% | 95.3% | (128 988) | 5 637 305 | (0.1%) | 4.8% |
| Limpopo | LP | 34 746 885 | 36 160 002 | 33 010 491 | 95.0% | 91.3% | (519 454) | 3 668 964 | (1.4%) | 10.1% |
| Mpumalanga | MP | 33 030 613 | 35 489 150 | 29 711 663 | 90.0% | 83.7% | - | 5 777 487 | - | 16.3% |
| North West | NW | 31 062 887 | 30 765 935 | 15 369 260 | 49.5% | 50.0% | (12 012) | 15 408 687 | (0.0%) | 50.1% |
| Northern Cape | NC | 12 198 018 | 13 207 834 | 10 820 262 | 88.7% | 81.9% | (3 438) | 2 391 010 | (0.0%) | 18.1% |
| Western Cape | WC | 111 961 274 | 113 789 978 | 110 650 402 | 98.8% | 97.2% | - | 3 139 576 | - | 2.8% |
| **Total National** | | **652 272 572** | **663 500 441** | **617 318 850** | **94.6%** | **93.0%** | **(11 284 015)** | **57 465 606** | **(1.7%)** | **8.7%** |
| | | | | | | **Net** | | **46 181 591** | | |

**Over and under spending to total budgets as at 30 June 2025**

| R thousands | Code | Main appropriation | Adjusted Budget | Year to date: 30 June 2025 | 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** | | | | | | | | | | |
| Eastern Cape | EC | 61 496 804 | 63 390 111 | 52 162 553 | 84.8% | 82.3% | (1 394 639) | 12 622 196 | (2.2%) | 19.9% |
| Free State | FS | 29 687 952 | 32 085 207 | 27 585 125 | 92.9% | 86.0% | (178 295) | 4 678 376 | (0.6%) | 14.6% |
| Gauteng | GT | 220 301 637 | 220 603 285 | 224 255 267 | 101.8% | 101.7% | (14 105 611) | 10 453 629 | (6.4%) | 4.7% |
| Kwazulu-Natal | KZ | 113 907 012 | 116 960 121 | 103 611 301 | 91.0% | 88.6% | (1 529 491) | 14 878 311 | (1.3%) | 12.7% |
| Limpopo | LP | 33 855 696 | 35 384 058 | 31 066 073 | 91.8% | 87.8% | (390 219) | 4 708 204 | (1.1%) | 13.3% |
| Mpumalanga | MP | 34 778 694 | 36 870 863 | 32 148 226 | 92.4% | 87.2% | (430 688) | 5 153 325 | (1.2%) | 14.0% |
| North West | NW | 31 054 219 | 32 440 349 | 12 928 889 | 41.6% | 39.9% | (19 666) | 19 531 126 | (0.1%) | 60.2% |
| Northern Cape | NC | 12 312 758 | 13 482 102 | 10 402 422 | 84.5% | 77.2% | (3 504) | 3 083 183 | (0.0%) | 22.9% |
| Western Cape | WC | 112 533 587 | 114 235 857 | 103 086 601 | 91.6% | 90.2% | (208 268) | 11 357 524 | (0.2%) | 9.9% |
| **Total National** | | **649 928 359** | **665 451 952** | **597 246 458** | **91.9%** | **89.8%** | **(18 260 381)** | **86 465 875** | **(2.7%)** | **13.0%** |
| | | | | | | **Net** | | **68 205 494** | | |

### Aggregrated conditional grants expenditure for the 4th quarter ended 30 June 2025 (preliminary results)

| R thousands | Code | Adjusted allocation | Transfers | Year to date: 30 June 2025 | 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 | 7 106 113 | 6 966 134 | 4 448 223 | 62.6% | 63.9% | (184 018) | 2 701 930 | (2.6%) | 38.8% |
| Free State | FS | 2 101 538 | 2 048 538 | 1 673 566 | 79.6% | 81.7% | (288 796) | 663 768 | (14.1%) | 32.4% |
| Gauteng | GT | 6 263 272 | 6 263 272 | 4 178 614 | 66.7% | 66.7% | (52 207) | 2 136 865 | (0.8%) | 34.1% |
| Kwazulu-Natal | KZ | 8 224 097 | 7 963 106 | 6 957 115 | 84.6% | 87.4% | (619 930) | 1 625 922 | (7.8%) | 20.4% |
| Limpopo | LP | 5 293 783 | 5 293 783 | 5 290 705 | 99.9% | 99.9% | (275 845) | 278 924 | (5.2%) | 5.3% |
| Mpumalanga | MP | 3 638 887 | 3 512 214 | 2 379 597 | 65.4% | 67.8% | (371 807) | 1 504 424 | (10.6%) | 42.8% |
| North West | NW | 3 708 866 | 3 513 866 | 1 113 434 | 30.0% | 31.7% | (12 379) | 2 412 810 | (0.4%) | 68.7% |
| Northern Cape | NC | 1 833 801 | 1 701 801 | 1 153 099 | 62.9% | 67.8% | (130 452) | 679 154 | (7.7%) | 39.9% |
| Western Cape | WC | 5 118 362 | 4 814 093 | 4 205 331 | 82.2% | 87.4% | (600 252) | 1 209 014 | (12.5%) | 25.1% |
| **Total** | | **43 288 719** | **42 076 807** | **31 399 684** | **72.5%** | **74.6%** | **(2 535 687)** | **13 212 810** | **(6.0%)** | **31.4%** |
| | | | | | | **Net** | | **10 677 123** | | |

**4th Quarter Ended 30 June 2025**

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

**AGGREGRATED INFORMATION FOR NATIONAL**

| | | | | | Year to date | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | YTD Expenditure | | % Changes from 3rd to 4th Q | | % Changes for the 4th Q | | Approved Roll Over | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 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 by 30 June 2025 | Actual expenditure by municipalities by 30 June 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 |
| **National Treasury (Vote 8)** | | | | | | | | | | | | | | | | | | | | | | |
| 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 | 88 280 | 7 817 | 295 157 | 163 839 | (29,1%) | (92,8%) | 76,5% | 42,5% | 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 | | 131 288 | 297 684 | 391 790 | (100,0%) | 25,6% | 51,1% | 67,3% | 753 | - |
| Infrastructure Skills Development Grant | 165 365 | | | 165 365 | 165 365 | 165 365 | 35 789 | 13 823 | 39 522 | 45 074 | 30 651 | 28 378 | 35 455 | 39 603 | 141 417 | 126 878 | 15,7% | 39,6% | 85,5% | 76,7% | 3 630 | 3 271 |
| Integrated City Development Grant | | | | - | | | | | | | | | | | - | - | - | - | - | - | | |
| | | | | - | | | | | | | | | | | - | - | - | - | - | - | | |
| Neighbourhood Development Partnership (Schedule 5B) | 1 290 552 | | | 1 290 552 | 1 305 552 | 1 300 552 | 218 690 | 145 053 | 210 393 | 221 856 | 277 749 | 243 068 | 375 381 | 279 014 | 1 082 213 | 888 990 | 35,2% | 14,8% | 83,9% | 68,9% | 11 538 | 3 186 |
| Neighbourhood Development Partnership (Schedule 6B) | 94 890 | 200 | | 95 090 | 94 890 | - | | | | | | | | | - | - | - | - | - | - | | |
| Smart Meter Grant (Schedule 6B) | | 500 000 | | 500 000 | 544 610 | - | | | | | | | | | - | - | - | - | - | - | | |
| **Sub-Total Vote** | **2 518 870** | **500 200** | | **3 019 070** | **3 078 480** | **2 433 980** | **409 601** | **242 938** | **410 346** | **385 813** | **497 408** | **485 024** | **499 116** | **457 721** | **1 816 471** | **1 571 496** | **0,3%** | **(5,6%)** | **74,9%** | **64,8%** | **16 208** | **6 457** |
| **Cooperative Governance (Vote 3)** | | | | | | | | | | | | | | | | | | | | | | |
| 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 | 307 578 | 392 240 | 1 035 325 | 1 029 185 | 133,0% | 288,9% | 90,4% | 89,8% | | |
| Municipal Systems Improvement Grant (Schedule 5B) | | | | - | | | | | | | | | | | - | - | - | - | - | - | | |
| Municipal Systems Improvement Grant (Schedule 6B) | 144 596 | | | 144 596 | 144 596 | - | | | | | | | | | - | - | - | - | - | - | | |
| Municipal Disaster Grant | | 378 342 | | 378 342 | 378 342 | 378 342 | | 1 953 | | (8 729) | 16 573 | 24 777 | 92 704 | 68 651 | 109 277 | 86 652 | 459,4% | 177,1% | 28,9% | 22,9% | 267 286 | 119 778 |
| Municipal Disaster Recovery Grant | 741 003 | 683 955 | | 1 424 958 | 1 424 958 | 1 424 958 | 4 430 | 40 281 | 122 483 | 114 308 | 154 926 | 189 831 | 199 537 | 230 194 | 481 376 | 574 615 | 28,8% | 21,3% | 33,8% | 40,3% | 1 069 128 | 383 016 |
| **Sub-Total Vote** | **2 031 015** | **1 062 714** | | **3 093 729** | **3 093 460** | **2 948 864** | **253 811** | **282 369** | **468 817** | **401 543** | **303 531** | **315 454** | **599 819** | **691 085** | **1 625 978** | **1 690 452** | **97,6%** | **119,1%** | **55,1%** | **57,3%** | **1 336 414** | **502 794** |
| **Transport (Vote 40)** | | | | | | | | | | | | | | | | | | | | | | |
| Public Transport Network Grant | 7 473 434 | (1 393 871) | | 6 079 563 | 6 079 563 | 6 079 563 | 684 028 | 527 225 | 956 712 | 950 504 | 1 008 877 | 490 478 | 1 975 831 | 844 369 | 4 625 448 | 2 812 577 | 95,8% | 72,2% | 76,1% | 46,3% | 626 433 | 196 221 |
| 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 | 31 820 | 32 066 | 98 589 | 70 491 | 40,8% | 82,4% | 81,7% | 58,4% | 2 737 | 127 |
| **Sub-Total Vote** | **7 594 080** | **(1 393 871)** | | **6 200 209** | **6 200 209** | **6 200 209** | **699 966** | **514 693** | **984 942** | **983 882** | **1 031 478** | **508 059** | **2 007 651** | **876 435** | **4 724 037** | **2 883 068** | **94,6%** | **72,5%** | **76,2%** | **46,5%** | **629 170** | **196 348** |
| **Public Works and Infrastructure (Vote 13)** | | | | | | | | | | | | | | | | | | | | | | |
| Expanded Public Works Programme Integrated Grant (Municipality) | 560 103 | | | 560 103 | 560 103 | 560 103 | 124 107 | 67 034 | 184 087 | 180 060 | 92 817 | 139 276 | 55 973 | 58 201 | 456 984 | 444 570 | (39,7%) | (58,2%) | 81,6% | 79,4% | | |
| **Sub-Total Vote** | **560 103** | **-** | | **560 103** | **560 103** | **560 103** | **124 107** | **67 034** | **184 087** | **180 060** | **92 817** | **139 276** | **55 973** | **58 201** | **456 984** | **444 570** | **(39,7%)** | **(58,2%)** | **81,6%** | **79,4%** | | |
| **Mineral Resources and Energy (Vote 34)** | | | | | | | | | | | | | | | | | | | | | | |
| 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 | 322 314 | 357 001 | 1 356 670 | 1 349 940 | 14,1% | 2,0% | 77,7% | 77,3% | 48 365 | 10 094 |
| Integrated National Electrification Programme (Allocation in-kind) Grant | 2 196 019 | | | 2 196 019 | 2 196 019 | - | | | | | | | 233 413 | | 233 413 | - | - | - | 10,6% | - | | |
| Energy Efficiency and Demand Side Management (Municipal) Grant | 235 700 | | | 235 700 | 235 700 | 235 700 | 9 054 | 7 484 | 56 693 | 22 964 | 64 497 | 45 653 | 52 961 | 63 538 | 183 205 | 139 639 | (17,9%) | 39,2% | 77,7% | 59,2% | 2 038 | - |
| Energy Efficiency and Demand Side Management (Eskom) Grant | | | | - | | | | | | | | | | | - | - | - | - | - | - | | |
| **Sub-Total Vote** | **4 178 155** | **-** | | **4 178 155** | **4 178 155** | **1 982 136** | **313 239** | **181 176** | **504 332** | **492 160** | **347 029** | **395 705** | **608 688** | **420 539** | **1 773 288** | **1 489 580** | **75,4%** | **6,3%** | **89,5%** | **75,2%** | **50 403** | **10 094** |
| **Water and Sanitation (Vote 41)** | | | | | | | | | | | | | | | | | | | | | | |
| Regional Bulk Infrastructure Grant (Schedule 5B) | 3 852 383 | (225 000) | | 3 627 383 | 3 627 383 | 2 416 206 | 599 426 | 357 290 | 986 891 | 781 985 | 522 308 | 498 401 | 258 471 | 1 038 873 | 2 367 096 | 2 676 550 | (50,5%) | 108,4% | 65,3% | 73,8% | 151 991 | - |
| Regional Bulk Infrastructure Grant (Schedule 6B) | 3 057 957 | | | 3 057 957 | 3 057 957 | - | | | | | | | | | - | - | - | - | - | - | | |
| 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 | 1 192 078 | 885 549 | 3 129 849 | 2 678 762 | 294,3% | 62,8% | 78,7% | 67,4% | 68 782 | 19 891 |
| Water Services Infrastructure Grant (Schedule 6B) | 1 046 718 | | | 1 046 718 | 1 046 718 | - | | | | | | | | | - | - | - | - | - | - | | |
| **Sub-Total Vote** | **11 933 284** | **(225 000)** | | **11 708 284** | **11 708 284** | **6 392 432** | **1 370 326** | **558 787** | **1 851 403** | **1 829 823** | **824 667** | **1 042 279** | **1 450 549** | **1 924 422** | **5 496 945** | **5 355 312** | **75,9%** | **84,6%** | **72,3%** | **70,4%** | **220 773** | **19 891** |
| **Sport and Recreation South Africa (Vote 19)** | | | | | | | | | | | | | | | | | | | | | | |
| **Sub-Total Vote** | **-** | **-** | | **-** | | | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | | |
| **Human Settlements (Vote 33)** | | | | | | | | | | | | | | | | | | | | | | |
| Municipal Emergency Housing Grant | | | | - | | | | | | | | | | | - | - | - | - | - | - | | |
| 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 | 1 381 630 | 1 171 857 | 3 801 538 | 3 049 297 | 62,2% | 36,8% | 84,2% | 67,5% | 4 500 | |
| **Sub-Total Vote** | **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** | **1 381 630** | **1 171 857** | **3 801 538** | **3 049 297** | **62,2%** | **36,8%** | **84,2%** | **67,5%** | **4 500** | |
| **Sub-Total** | **33 330 701** | **(55 957)** | | **33 274 744** | **33 333 885** | **25 032 918** | **3 586 667** | **2 215 185** | **5 556 298** | **4 925 712** | **3 948 850** | **3 742 617** | **6 603 426** | **5 600 261** | **19 695 241** | **16 483 775** | **67,2%** | **49,6%** | **75,1%** | **62,8%** | **2 257 468** | **735 584** |
| **Cooperative Governance (Vote 3)** | | | | | | | | | | | | | | | | | | | | | | |
| 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 | 3 512 901 | 2 951 852 | 3 615 212 | 3 515 625 | 16 491 288 | 12 141 802 | 2,9% | 19,1% | 96,7% | 71,2% | 310 038 | 42 326 |
| Municipal Infrastructure Grant (Schedule 6B) | 58 309 | | | 58 309 | 58 309 | - | | | | | | | | | - | - | - | - | - | - | | |
| **Sub-Total Vote** | **17 081 612** | **31 052** | | **17 112 664** | **17 102 198** | **17 043 889** | **4 172 118** | **1 209 555** | **5 191 057** | **4 464 770** | **3 512 901** | **2 951 852** | **3 615 212** | **3 515 625** | **16 491 288** | **12 141 802** | **2,9%** | **19,1%** | **96,7%** | **71,2%** | **310 038** | **42 326** |
| **Sub-Total** | **17 081 612** | **31 052** | | **17 112 664** | **17 102 198** | **17 043 889** | **4 172 118** | **1 209 555** | **5 191 057** | **4 464 770** | **3 512 901** | **2 951 852** | **3 615 212** | **3 515 625** | **16 491 288** | **12 141 802** | **2,9%** | **19,1%** | **96,7%** | **71,2%** | **310 038** | **42 326** |
| **Total** | **50 412 313** | **(24 905)** | | **50 387 408** | **50 436 083** | **42 076 807** | **7 758 785** | **3 424 740** | **10 747 355** | **9 390 482** | **7 461 751** | **6 694 469** | **10 218 638** | **9 115 886** | **36 186 529** | **28 625 577** | **36,9%** | **36,2%** | **83,6%** | **66,1%** | **2 567 506** | **777 910** |

## 16. 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 |
|---|---|---|---|---|---|---|---|---|---|---|
| vince | | | | | | | | | | |
| | 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** | | | | | | | | | | |
| Eastern Cape | EC | 57 799 278 | 59 587 906 | 51 480 734 | 89.1% | 86.4% | (481 743) | 8 588 915 | (0.8%) | 14.4% |
| Free State | FS | 28 663 671 | 29 862 509 | 23 795 412 | 83.0% | 79.7% | (860 930) | 6 928 028 | (2.9%) | 23.2% |
| Gauteng | 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 | KZ | 109 814 474 | 111 977 006 | 98 816 698 | 90.0% | 88.2% | (916 083) | 14 076 391 | (0.8%) | 12.6% |
| Limpopo | LP | 32 476 517 | 34 098 232 | 29 701 469 | 91.5% | 87.1% | (698 772) | 5 095 535 | (2.0%) | 14.9% |
| Mpumalanga | MP | 31 252 685 | 34 125 514 | 28 327 530 | 90.6% | 83.0% | (275 159) | 6 073 143 | (0.8%) | 17.8% |
| North West | NW | 29 689 787 | 28 953 405 | 22 819 271 | 76.9% | 78.8% | (267 445) | 6 401 579 | (0.9%) | 22.1% |
| Northern Cape | NC | 11 696 022 | 12 081 692 | 9 112 223 | 77.9% | 75.4% | (5 031) | 2 974 500 | (0.0%) | 24.6% |
| Western Cape | WC | 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**

| | | (Over) | | | Target | | Under | | | Insufficient |
|---|---|---|---|---|---|---|---|---|---|---|
| Count | Code | 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% | Information |
| **Summary per Province** | | | | | | | | | | |
| Eastern Cape | EC | 4 | 2 | 1 | 0 | 2 | 5 | 1 | 24 | 0 |
| Free State | FS | 0 | 0 | 0 | 1 | 1 | 1 | 0 | 20 | 0 |
| Gauteng | GT | 2 | 0 | 0 | 1 | 0 | 0 | 1 | 7 | 0 |
| Kwazulu-Natal | KZ | 1 | 0 | 1 | 4 | 5 | 6 | 7 | 30 | 0 |
| Limpopo | LP | 1 | 0 | 1 | 1 | 3 | 0 | 4 | 17 | 0 |
| Mpumalanga | MP | 0 | 0 | 0 | 0 | 3 | 1 | 1 | 15 | 0 |
| North West | NW | 1 | 1 | 0 | 0 | 1 | 2 | 2 | 15 | 0 |
| Northern Cape | NC | 3 | 1 | 1 | 0 | 0 | 1 | 0 | 25 | 0 |
| Western Cape | WC | 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**

| | | (Over) | | | Target | | Under | | | Insufficient |
|---|---|---|---|---|---|---|---|---|---|---|
| Count | Code | 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% | Information |
| **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**

| | 2020/21 | | | 2021/22 | | | 2022/23 | | | 2023/24 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | (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**

| | 2020/21 | | 2021/22 | | 2022/23 | | 2023/24 | |
|---|---|---|---|---|---|---|---|---|
| Percentage | (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*

**AGGREGRATED 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**

| | | 2020/21 | | | 2021/22 | | | 2022/23 | | | 2023/24 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | Code | (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*