Annexure A

SUMMARY TABLES:

Based on the budgeted monthly operational and capital expenditure submitted by all municipalities in the supporting tables to the adjusted budgets, municipalities recorded an underperformance of R21.4 billion or 3.4 per cent on billed revenue, an underperformance of R43.4 billion or 6.9 per cent on operational expenditure and an underperformance of R18.6 billion or 22.2 per cent on capital expenditure.

1. Consolidated statement of financial performance:

National Quarterly Budget Summary as at 4th Quarter Ended 30 June 2026

R thousands	2024/25 Audited Outcome	Budget year 2025/26 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	101 262 026	107 981 789	108 914 302	32 357 145	26 248 487	25 857 688	25 784 902	110 248 222	108 914 302	1 333 920	1.22	108 914 302
Service charges	272 838 042	318 435 420	318 740 297	79 623 438	70 172 631	69 773 401	79 071 993	298 641 463	318 740 297	(20 098 834)	(6.31)	318 740 297
Investment revenue	6 709 593	5 972 079	6 581 427	1 416 695	1 369 100	1 379 548	1 826 396	5 991 738	6 581 427	(589 689)	(8.96)	6 581 427
Transfer and subsidies - Operational	114 068 642	120 091 225	120 358 631	46 653 587	37 527 412	30 460 486	6 015 270	120 656 756	120 358 633	298 123	0.25	120 358 631
Other own revenue	84 211 945	75 395 866	79 851 559	18 398 594	19 003 301	20 287 426	19 836 377	77 525 697	79 851 559	(2 325 861)	(2.91)	79 851 559
Total Revenue (excluding capital transfers and contributions)	**579 090 248**	**627 876 378**	**634 446 217**	**178 449 460**	**154 320 932**	**147 758 549**	**132 534 937**	**613 063 877**	**634 446 218**	**(21 382 341)**	**(3.37)**	**634 446 217**
Employee costs	153 572 064	167 224 575	166 600 026	37 208 854	40 493 620	38 882 456	42 295 475	158 880 405	166 563 273	(7 682 868)	(4.61)	166 600 026
Remuneration of councillors	5 131 408	5 593 373	5 613 189	1 197 695	1 253 173	1 324 017	2 229 956	6 004 841	5 613 189	391 652	6.98	5 613 189
Depreciation and amortisation	41 212 677	40 793 207	41 328 200	7 584 999	8 940 690	8 604 166	8 871 313	34 001 168	41 328 200	(7 327 032)	(17.73)	41 328 200
Finance charges	15 963 922	11 968 567	12 718 820	3 164 954	4 386 720	3 632 692	4 809 193	15 993 559	12 718 820	3 274 739	25.75	12 718 820
Inventory consumed and bulk purchases	204 818 630	216 703 811	217 255 906	52 321 890	46 179 074	48 776 209	61 529 335	208 806 510	217 255 906	(8 449 397)	(3.89)	217 255 906
Transfers and subsidies	4 726 708	4 428 285	4 878 970	2 832 176	1 588 119	3 027 655	2 528 577	9 976 527	4 878 970	5 097 557	104.48	4 878 970
Other expenditure	189 781 989	171 542 277	182 311 212	35 188 398	39 343 312	33 923 190	45 148 301	153 603 202	182 311 214	(28 708 012)	(15.75)	182 311 212
Total Expenditure	**615 207 397**	**618 254 096**	**630 706 321**	**139 498 967**	**142 184 708**	**138 170 386**	**167 412 151**	**587 266 212**	**630 669 572**	**(43 403 360)**	**(6.88)**	**630 706 321**
Surplus/(Deficit)	**(36 117 150)**	**9 622 283**	**3 739 895**	**38 950 493**	**12 136 224**	**9 588 163**	**(34 877 214)**	**25 797 665**	**3 776 646**	**22 021 019**	**583.08**	**3 739 895**
Transfers and subsidies - capital (monetary allocations)	45 816 328	48 893 203	53 648 887	6 795 291	12 286 993	9 171 805	11 581 545	39 835 635	53 648 887	(13 813 252)	(25.75)	53 648 887
Transfers and subsidies - capital (in-kind)	1 843 281	605 011	898 886	405	58 999	88 443	276 667	424 514	898 886	(474 372)	(52.77)	898 886
Surplus/(Deficit) after capital transfers & contributions	**11 542 459**	**59 120 498**	**58 287 668**	**45 746 189**	**24 482 216**	**18 848 411**	**(23 019 002)**	**66 057 814**	**58 324 419**	**7 733 395**	**13.26**	**58 287 668**
Income Tax	(359 970)	51 596	60 335	17 860	(12 109)	2 385	14 101	22 237	60 335	(38 098)	(63.14)	60 335
Surplus/(Deficit) for the year after Income Tax	**11 902 429**	**59 068 901**	**58 227 333**	**45 728 329**	**24 494 325**	**18 846 026**	**(23 033 104)**	**66 035 577**	**58 264 084**	**7 771 493**	**13.34**	**58 227 333**
Share of Surplus/Deficit attributable to Associate	54 266	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**11 956 695**	**59 068 901**	**58 227 333**	**45 728 329**	**24 494 325**	**18 846 026**	**(23 033 104)**	**66 035 577**	**58 264 084**	**7 771 493**	**13.34**	**58 227 333**
Capital expenditure & funds sources												
Capital expenditure	**107 361 997**	**78 879 394**	**83 929 629**	**5 534 566**	**22 584 653**	**12 915 520**	**24 295 312**	**65 330 052**	**83 959 629**	**(18 629 577)**	**(22.19)**	**83 929 629**
Transfers recognised - capital	45 716 637	47 902 947	52 010 104	3 534 927	15 964 429	7 522 974	13 695 198	40 717 529	52 010 104	(11 292 575)	(21.71)	52 010 104
Borrowing	9 021 281	12 799 650	11 884 049	1 171 851	2 588 402	1 869 251	3 744 836	9 374 340	11 884 050	(2 509 710)	(21.12)	11 884 049
Internally generated funds	48 423 478	17 989 481	19 632 857	695 835	3 975 984	3 176 954	6 787 085	14 635 858	19 662 857	(5 026 999)	(25.57)	19 632 857
Total sources of capital funds	**103 161 395**	**78 692 079**	**83 527 011**	**5 402 613**	**22 528 816**	**12 569 179**	**24 227 119**	**64 727 727**	**83 557 011**	**(18 829 283)**	**(22.53)**	**83 527 011**

Source: National Treasury Local Government Database

2. Consolidated statement of financial position:

National Quarterly Financial Position as at 4th Quarter Ended 30 June 2026

R thousands	2024/25 Audited Outcome	Budget year 2025/26 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	59 828 401	77 577 538	116 106 474	39 173 630	65 853 284	(22 082 737)	(32 629 645)	50 314 532	101 805 248	(51 490 716)	(50.58)	116 106 474
Short Term Investments												
Trade and other receivables from exchange transactions	96 109 741	105 710 076	105 986 262	87 957 423	(1 796 703)	28 153 600	55 018 488	169 332 808	102 257 103	67 075 705	65.60	105 986 262
Receivables from non-exchange transactions	23 408 760	36 137 506	48 266 544	21 996 909	7 411 767	2 610 807	19 898 715	51 918 197	43 370 409	8 547 788	19.71	48 266 544
Current portion of non-current receivables	2 140 308	86 557	88 071	1 854 160	751 574	474 414	2 476 750	5 556 898	(87 260)	5 644 158	(6 468.20)	88 071
Inventory	11 731 752	12 074 695	12 506 162	6 462 334	1 472 610	(351 500)	3 008 918	10 592 362	11 995 962	(1 403 600)	(11.70)	12 506 162
VAT receivable	48 238 983	20 910 468	18 353 828	42 998 669	2 710 413	(9 436 885)	4 134 451	40 406 649	18 250 244	22 156 405	121.40	18 353 828
Other current assets	6 778 265	5 984 251	5 334 834	5 180 079	(484 342)	1 201 102	235 708	6 132 548	5 287 807	844 741	15.98	5 334 834
Total current assets	**248 236 210**	**258 481 090**	**306 642 176**	**205 623 205**	**75 918 603**	**568 801**	**52 143 383**	**334 253 993**	**282 879 513**	**51 374 479**	**18.16**	**306 642 176**
Non current assets												
Investments	9 156 605	4 082 094	8 052 378	8 078 577	5 156 457	(1 738 673)	1 634 191	13 130 551	4 132 265	8 998 286	217.76	8 052 378
Investment property	36 414 070	37 295 337	36 920 254	30 581 394	1 992 037	(1 303 758)	2 613 324	33 882 997	36 347 353	(2 464 356)	(6.78)	36 920 254
Property, plant and equipment	777 440 790	884 954 107	898 689 873	538 414 474	103 356 315	8 641 317	110 549 243	760 961 350	828 532 147	(67 570 797)	(8.16)	898 689 873
Biological assets	444 035	260 381	448 239	326 486	7 413	(3 417)	7 236	337 718	448 239	(110 521)	(24.66)	448 239
Living resources	45 484	48 198	54 281	14 121	464	(136)	(82)	14 367	53 678	(39 311)	(73.24)	54 281
Heritage assets	5 192 286	5 788 833	5 775 183	4 127 725	24 489	(48 306)	593 287	4 697 196	5 764 859	(1 067 663)	(18.52)	5 775 183
Intangible assets	18 561 250	7 300 998	7 343 641	15 271 387	695 213	(423 996)	(5 388 166)	10 154 437	6 513 551	3 640 887	55.90	7 343 641
Trade and other receivables from exchange transactions	570 803	444 274	501 456	292 199	94 621	24 844	56 553	468 217	501 456	(33 239)	(6.63)	501 456
Non-current receivables from non-exchange transactions	826 428	2 486 089	2 532 316	365 870	59 624	101 159	399 098	925 752	2 532 222	(1 606 470)	(63.44)	2 532 316
Other non-current assets	10 947 995	7 861 401	8 668 107	4 325 442	(149 245)	1 905 947	14 117 149	20 199 292	8 340 172	11 859 120	142.19	8 668 107
Total non current assets	**859 599 746**	**950 521 713**	**968 985 729**	**601 797 676**	**111 237 388**	**7 154 981**	**124 581 832**	**844 771 877**	**893 165 942**	**(48 394 065)**	**(5.42)**	**968 985 729**
TOTAL ASSETS	**1 107 835 957**	**1 209 002 803**	**1 275 627 905**	**807 420 881**	**187 155 992**	**7 723 782**	**176 725 215**	**1 179 025 870**	**1 176 045 455**	**2 980 415**	**0.25**	**1 275 627 905**
LIABILITIES												
Current liabilities												
Bank overdraft	439	757 261	289 955	676		(1 755)	(334)	(1 414)	289 955	(291 368)	(100.49)	289 955
Financial liabilities	10 021 499	8 278 416	7 541 040	3 758 613	(947 551)	(267 318)	557 375	3 101 120	6 779 462	(3 678 342)	(54.26)	7 541 040
Consumer deposits	8 221 167	9 527 162	9 736 661	4 423 586	787 597	172 486	3 123 799	8 507 467	9 176 605	(669 137)	(7.29)	9 736 661
Trade and other payables from exchange transactions	253 442 839	164 690 208	190 601 694	136 500 601	28 692 815	(1 815 973)	109 355 186	272 732 630	181 017 092	91 715 537	50.67	190 601 694
Trade and other payables from non-exchange transactions	4 603 965	5 657 127	6 019 351	13 608 698	1 334 404	11 356 464	(11 913 398)	14 386 168	5 712 245	8 673 923	151.85	6 019 351
Provision	14 493 862	10 758 506	11 138 369	10 923 212	627 157	70 406	2 044 842	13 665 616	9 738 876	3 926 740	40.32	11 138 369
VAT payable	41 684 919	14 044 589	12 134 012	34 410 046	6 490 923	(11 150 746)	9 599 569	39 349 793	11 627 221	27 722 572	238.43	12 134 012
Other current liabilities	9 157 476	3 503 993	5 326 876	10 043 310	791 137	2 188 406	8 269 497	21 292 349	4 808 234	16 484 115	342.83	5 326 876
Total current liabilities	**341 626 165**	**217 217 262**	**242 787 957**	**213 668 742**	**37 776 483**	**551 970**	**121 036 536**	**373 033 731**	**229 149 690**	**143 884 041**	**62.79**	**242 787 957**
Non current liabilities												
Financial liabilities	64 145 941	70 228 345	76 558 874	37 191 354	5 451 525	(407 187)	50 296 148	92 531 840	70 029 020	22 502 820	32.13	76 558 874
Provision	11 421 819	24 557 311	15 047 125	8 998 780	789 747	(126 236)	1 097 293	10 759 584	14 712 511	(3 952 928)	(26.87)	15 047 125
Long term Trade and other Payables	9 217 789	31 776 266	29 043 893	5 510 406	324 173	(1 555 018)	2 540 642	6 820 203	29 043 893	(22 223 690)	(76.52)	29 043 893
Other non-current liabilities	30 899 829	33 527 764	40 490 462	14 778 635	7 027 994	(771 565)	2 020 961	23 056 025	34 215 394	(11 159 369)	(32.62)	40 490 462
Total non current liabilities	**115 685 377**	**160 089 685**	**161 140 353**	**66 479 175**	**13 593 439**	**(2 860 007)**	**55 955 044**	**133 167 651**	**148 000 818**	**(14 833 167)**	**(10.02)**	**161 140 353**
TOTAL LIABILITIES	**457 311 542**	**377 306 947**	**403 928 310**	**280 147 918**	**51 369 922**	**(2 308 037)**	**176 991 580**	**506 201 382**	**377 150 508**	**129 050 874**	**34.22**	**403 928 310**
NET ASSETS	**650 524 415**	**831 695 856**	**871 699 595**	**527 272 963**	**135 786 070**	**10 031 819**	**(266 364)**	**672 824 488**	**798 894 947**	**(126 070 459)**	**(15.78)**	**871 699 595**
COMMUNITY WEALTH/EQUITY												
Accumulated surplus/(deficit)	589 038 166	769 694 349	820 670 458	468 811 869	123 169 999	(2 504 909)	10 495 252	599 972 213	753 049 069	(153 076 856)	(0)	820 670 458
Reserves and funds	49 498 350	50 998 269	41 725 270	38 419 672	5 061 985	5 085 509	(281 750)	48 285 415	36 475 258	11 810 157	0	41 725 270
Other	441 953	1 189 585	1 189 585	18 260	11 609	1 480	864 983	896 332	1 189 585	(293 252)	(0)	1 189 585
TOTAL COMMUNITY WEALTH/EQUITY	**638 978 469**	**821 882 203**	**863 585 313**	**507 249 801**	**128 243 594**	**2 582 080**	**11 078 485**	**649 153 960**	**790 713 911**	**(141 559 951)**	**(0)**	**863 585 313**

Source: National Treasury Local Government Database

3. Aggregated revenue and expenditure for municipalities:

National aggregated revenue as at 4th Quarter Ended 30 June 2026

R thousands	Adjusted Budget Operating	Adjusted Budget Capital	Adjusted Budget Total	Fourth Quarter 2025/26 Operating	Fourth Quarter 2025/26 Capital	Fourth Quarter 2025/26 Total	4th Q as % of adjusted budget	Year to date: 30 June 2026 Operating	Year to date: 30 June 2026 Capital	Year to date: 30 June 2026 Total	Total as % of adjusted budget	Fourth Quarter 2024/25 Operating	Fourth Quarter 2024/25 Capital	Fourth Quarter 2024/25 Total	Total as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Revenue																
Category A (Metro)	379 785 429	40 889 425	420 674 854	92 068 895	12 630 103	104 698 998	24.9%	384 052 390	31 053 165	415 105 555	98.7%	78 042 038	12 308 510	90 350 548	99.0%	15.9%
Category B (Local)	219 549 064	31 890 835	251 439 899	38 301 232	9 695 866	47 997 098	19.1%	196 945 963	24 751 515	221 697 478	88.2%	33 969 865	9 052 442	43 022 307	88.5%	11.6%
Category C (District)	35 111 723	10 746 751	45 858 474	2 164 810	1 901 150	4 065 960	8.9%	32 065 524	8 923 047	40 988 572	89.4%	2 911 840	3 009 845	5 921 686	65.7%	(31.3%)
Total	**634 446 217**	**83 527 011**	**717 973 227**	**132 534 937**	**24 227 119**	**156 762 056**	**21.8%**	**613 063 877**	**64 727 727**	**677 791 604**	**94.4%**	**114 923 744**	**24 370 797**	**139 294 541**	**93.0%**	**12.5%**
Summary per Province																
Eastern Cape	54 913 428	11 215 272	66 128 700	15 652 320	2 490 246	18 142 566	27.4%	51 761 936	7 539 874	59 301 810	89.7%	7 684 843	2 899 372	10 584 215	89.4%	71.4%
Free State	30 107 920	3 574 790	33 682 710	5 259 384	2 385 475	7 644 860	22.7%	26 475 633	2 340 661	28 816 293	85.6%	4 738 204	667 638	5 405 842	86.7%	41.4%
Gauteng	229 905 921	16 470 863	246 376 784	52 267 825	5 961 023	58 228 848	23.6%	232 818 245	13 419 689	246 237 933	99.9%	46 443 910	6 444 484	52 888 394	100.0%	10.1%
Kwazulu-Natal	109 195 494	15 469 046	124 664 540	20 966 877	3 939 062	24 905 939	20.0%	106 909 510	11 185 736	118 095 246	94.7%	18 735 644	4 392 442	23 128 085	95.3%	7.7%
Limpopo	31 464 427	7 483 887	38 948 314	3 795 844	1 420 762	5 216 607	13.4%	28 157 933	6 743 936	34 901 869	89.6%	3 273 990	2 470 427	5 744 417	91.3%	(9.2%)
Mpumalanga	33 918 462	4 257 827	38 176 289	5 196 323	889 039	6 085 363	15.9%	30 653 310	3 354 280	34 007 590	89.1%	4 909 811	1 000 234	5 910 045	83.7%	3.0%
North West	27 772 221	3 841 963	31 614 184	3 897 815	702 740	4 600 555	14.6%	22 383 428	2 574 978	24 958 405	78.9%	4 196 276	823 681	5 019 956	50.0%	(8.4%)
Northern Cape	11 959 815	2 082 820	14 042 635	1 986 912	426 028	2 412 940	17.2%	9 837 027	1 386 660	11 223 687	79.9%	1 657 652	496 549	2 154 201	81.9%	12.0%
Western Cape	105 208 529	19 130 543	124 339 072	23 511 637	6 012 742	29 524 379	23.7%	104 066 856	16 181 914	120 248 771	96.7%	23 283 414	5 175 971	28 459 384	97.2%	3.7%
Total	**634 446 217**	**83 527 011**	**717 973 227**	**132 534 937**	**24 227 119**	**156 762 056**	**21.8%**	**613 063 877**	**64 727 727**	**677 791 604**	**94.4%**	**114 923 744**	**24 370 797**	**139 294 541**	**93.0%**	**12.5%**

Source: National Treasury Local Government Database

National aggregated expenditure as at 4th Quarter Ended 30 June 2026

	Adjusted Budget			Fourth Quarter 2025/26				Year to date: 30 June 2026				Fourth Quarter 2024/25				
R thousands	Operating	Capital	Total	Operating	Capital	Total	4th Q as % of adjusted budget	Operating	Capital	Total	Total as % of adjusted budget	Operating	Capital	Total	Total as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Expenditure																
Category A (Metro)	372 928 703	40 889 425	413 818 128	102 978 353	12 361 867	115 340 219	27.9%	360 681 055	30 784 216	391 465 271	94.6%	81 146 250	(55 767 995)	25 378 255	94.7%	354.5%
Category B (Local)	223 530 121	32 281 476	255 811 597	55 995 348	10 023 547	66 018 895	25.8%	196 232 767	25 609 790	221 842 557	86.7%	50 132 353	9 492 890	59 625 243	86.5%	10.7%
Category C (District)	34 307 833	10 758 727	45 066 560	8 452 551	1 909 899	10 362 450	23.0%	30 374 626	8 936 046	39 310 672	87.2%	7 459 516	3 014 788	10 474 305	60.3%	(1.1%)
Total	**630 766 656**	**83 929 629**	**714 696 285**	**167 426 252**	**24 295 312**	**191 721 564**	**26.8%**	**587 288 449**	**65 330 052**	**652 618 501**	**91.3%**	**138 738 120**	**(43 260 317)**	**95 477 803**	**89.4%**	**100.8%**
Summary per Province																
Eastern Cape	55 741 809	11 267 331	67 009 140	19 212 517	2 813 453	22 025 969	32.9%	46 281 141	8 033 460	54 314 601	81.1%	10 935 483	2 907 925	13 843 408	82.3%	59.1%
Free State	31 732 389	3 600 399	35 332 788	7 408 475	2 423 562	9 832 037	27.8%	26 655 496	2 350 876	29 006 372	82.1%	6 870 046	677 027	7 547 072	85.8%	30.3%
Gauteng	224 249 610	16 478 167	240 727 776	62 055 903	4 786 422	66 842 324	27.8%	227 019 430	12 259 105	239 278 536	99.4%	53 998 944	(61 591 415)	(7 592 471)	100.8%	(980.4%)
Kwazulu-Natal	107 064 570	15 483 074	122 547 644	26 856 832	4 348 736	31 205 568	25.5%	100 556 696	11 744 307	112 301 003	91.6%	20 063 031	4 706 212	24 769 243	88.6%	26.0%
Limpopo	31 150 649	7 483 887	38 634 536	8 034 313	1 489 064	9 523 377	24.6%	27 298 507	6 941 811	34 240 318	88.6%	6 254 997	2 471 341	8 726 338	87.9%	9.1%
Mpumalanga	34 753 776	4 263 079	39 016 855	8 304 506	926 042	9 230 549	23.7%	31 276 731	3 398 109	34 674 840	88.9%	8 376 318	1 007 115	9 383 433	87.2%	(1.6%)
North West	28 629 658	3 867 773	32 497 430	6 784 013	711 253	7 495 266	23.1%	23 261 098	2 586 630	25 847 727	79.5%	5 010 799	823 681	5 834 480	39.9%	28.5%
Northern Cape	12 284 762	2 207 835	14 492 597	2 697 015	476 583	3 173 598	21.9%	9 515 109	1 438 104	10 953 213	75.6%	2 634 634	497 544	3 132 178	77.2%	1.3%
Western Cape	105 159 434	19 278 084	124 437 518	26 072 677	6 320 198	32 392 875	26.0%	95 424 242	16 577 650	112 001 892	90.0%	24 593 867	5 240 254	29 834 121	90.2%	8.6%
Total	**630 766 656**	**83 929 629**	**714 696 285**	**167 426 252**	**24 295 312**	**191 721 564**	**26.8%**	**587 288 449**	**65 330 052**	**652 618 501**	**91.3%**	**138 738 120**	**(43 260 317)**	**95 477 803**	**89.4%**	**100.8%**

Source: National Treasury Local Government Database

4. Salaries and wages:

Salaries and wages expenditure as at 4th Quarter Ended 30 June 2026

	Budget	Fourth Quarter 2025/26		Year to date: 30 June 2026		Fourth Quarter 2024/25		
R thousands	Adjusted Budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total as % of adjusted budget	Actual Expenditure	Total as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Category A (Metro)	96 696 640	25 563 930	26.4%	92 598 550	95.8%	20 884 798	95.1%	22.4%
Category B (Local)	62 130 029	15 623 900	25.1%	59 260 229	95.4%	14 337 522	93.6%	9.0%
Category C (District)	13 386 546	3 337 601	24.9%	13 026 467	97.3%	2 912 002	94.6%	14.6%
Total	**172 213 215**	**44 525 431**	**25.9%**	**164 885 246**	**95.7%**	**38 134 322**	**94.5%**	**16.8%**
Per Province								
Eastern Cape	16 795 814	6 354 658	37.8%	15 552 570	92.6%	3 371 272	89.7%	88.5%
Free State	8 796 861	1 997 786	22.7%	8 176 943	93.0%	1 961 015	94.5%	1.9%
Gauteng	55 398 310	13 893 447	25.1%	54 299 671	98.0%	12 464 417	96.9%	11.5%
Kwazulu-Natal	29 695 920	6 946 615	23.4%	27 826 665	93.7%	6 367 299	95.8%	9.1%
Limpopo	9 296 845	3 085 825	33.2%	9 749 811	104.9%	2 107 825	92.6%	46.4%
Mpumalanga	9 102 266	2 354 121	25.9%	9 330 680	102.5%	2 640 348	99.2%	(10.8%)
North West	7 634 744	1 739 771	22.8%	6 964 522	91.2%	1 563 881	89.5%	11.2%
Northern Cape	4 225 745	933 894	22.1%	3 675 579	87.0%	985 939	88.1%	(5.3%)
Western Cape	31 266 709	7 219 315	23.1%	29 308 805	93.7%	6 672 326	93.1%	8.2%
Total	**172 213 215**	**44 525 431**	**25.9%**	**164 885 246**	**95.7%**	**38 134 322**	**94.5%**	**16.8%**

Source: National Treasury Local Government Database

5. Aggregate revenue and expenditure trends for metros:

Metros aggregated revenue as at 4th Quarter Ended 30 June 2026

	Adjusted Budget			Fourth Quarter 2025/26				Year to date: 30 June 2026				Fourth Quarter 2024/25				
R thousands	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	Operating Revenue	Capital Revenue	Total	Total Revenue as % of adjusted	Q4 of 2024/25 to Q4 of 2025/26
Buffalo City	10 923 507	1 549 220	12 472 727	2 149 414	223 865	2 373 279	19.0%	10 754 128	884 032	11 638 160	93.3%	1 998 076	312 862	2 310 938	93.0%	2.7%
Cape Town	71 830 365	13 558 630	85 388 995	16 398 963	4 031 009	20 429 972	23.9%	72 607 092	11 535 430	84 142 522	98.5%	16 679 233	3 155 749	19 834 982	99.8%	3.0%
City of Ekurhuleni	66 325 380	3 355 377	69 680 757	14 088 956	830 527	14 919 482	21.4%	63 581 090	2 476 992	66 058 082	94.8%	11 437 916	124 738	11 562 653	88.8%	29.0%
eThekwini	61 441 526	7 700 747	69 142 273	12 955 339	2 497 969	15 453 308	22.4%	61 937 639	5 570 693	67 508 332	97.6%	12 002 043	2 267 055	14 269 098	97.4%	8.3%
City of Johannesburg	84 848 273	8 424 388	93 272 661	21 659 731	2 685 018	24 344 749	26.1%	93 804 951	6 102 887	99 907 838	107.1%	20 930 142	4 710 411	25 640 553	111.6%	(5.1%)
Mangaung	11 630 929	1 417 042	13 047 971	2 422 266	331 756	2 754 022	21.1%	10 824 612	933 224	11 757 836	90.1%	2 143 559	248 337	2 391 896	89.7%	15.1%
Nelson Mandela Bay	19 124 493	2 115 186	21 239 679	11 140 335	20 763	11 161 099	52.5%	18 159 095	105 019	18 264 114	86.0%	3 066 407	409 154	3 475 561	91.6%	221.1%
City of Tshwane	53 660 957	2 768 836	56 429 792	11 253 891	2 009 196	13 263 088	23.5%	52 383 782	3 444 889	55 828 670	98.9%	9 784 662	1 080 205	10 864 867	97.6%	22.1%
Total	**379 785 429**	**40 889 425**	**420 674 854**	**92 068 895**	**12 630 103**	**104 698 998**	**24.9%**	**384 052 390**	**31 053 165**	**415 105 555**	**98.7%**	**78 042 038**	**12 308 510**	**90 350 548**	**99.0%**	**15.9%**

Source: National Treasury Local Government Database

Metros aggregated expenditure as at 4th Quarter Ended 30 June 2026

R thousands	Adjusted Budget			Fourth Quarter 2025/26				Year to date: 30 June 2026				Fourth Quarter 2024/25				
	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 2024/25 to Q4 of 2025/26
Buffalo City	10 919 546	1 549 220	12 468 766	2 738 327	223 865	2 962 192	23.8%	11 451 451	884 032	12 335 483	98.9%	2 750 222	312 862	3 063 084	103.3%	(3.3%)
Cape Town	71 355 491	13 558 630	84 914 121	17 832 817	4 031 009	21 863 826	25.7%	66 137 056	11 535 430	77 672 486	91.5%	17 362 897	3 155 749	20 518 646	91.9%	6.6%
City of Ekurhuleni	65 497 411	3 355 377	68 852 788	17 476 316	830 527	18 306 842	26.6%	59 038 301	2 476 992	61 515 292	89.3%	12 809 289	124 738	12 934 027	88.1%	41.5%
eThekwini	60 440 657	7 700 747	68 141 403	12 765 579	2 500 360	15 265 939	22.4%	53 953 401	5 572 371	59 525 772	87.4%	8 718 929	2 275 543	10 994 473	84.0%	38.9%
City of Johannesburg	81 696 484	8 424 388	90 120 873	24 058 974	2 685 018	26 743 992	29.7%	94 763 951	6 102 887	100 866 838	111.9%	21 448 796	4 710 411	26 159 207	112.4%	2.2%
Mangaung	11 461 599	1 417 042	12 878 641	2 907 087	331 756	3 238 843	25.1%	11 173 004	933 224	12 106 228	94.0%	2 115 651	248 337	2 363 988	99.3%	37.0%
Nelson Mandela Bay	19 104 051	2 115 186	21 219 237	11 005 730	925 070	11 930 800	56.2%	13 428 920	1 009 325	14 438 245	68.0%	3 314 402	401 402	3 715 803	73.3%	221.1%
City of Tshwane	52 453 464	2 768 836	55 222 300	14 193 523	834 262	15 027 786	27.2%	50 734 971	2 269 955	53 004 926	96.0%	12 626 064	(66 997 037)	(54 370 973)	96.6%	(127.6%)
Total	**372 928 703**	**40 889 425**	**413 818 128**	**102 978 353**	**12 361 867**	**115 340 219**	**27.9%**	**360 681 055**	**30 784 216**	**391 465 271**	**94.6%**	**81 146 250**	**(55 767 995)**	**25 378 255**	**94.7%**	**354.5%**

Source: National Treasury Local Government Database

Metros Quarterly Budget Summary as at 4th Quarter Ended 30 June 2026

R thousands	2024/25	Budget year 2025/26										
	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	70 603 917	74 123 760	74 645 494	21 909 507	18 356 558	18 236 445	18 199 651	76 702 161	74 645 494	2 056 667	2.76	74 645 494
Service charges	184 739 593	212 886 731	213 297 238	54 749 031	48 285 551	47 588 079	55 294 115	205 916 775	213 297 238	(7 380 463)	(3.46)	213 297 238
Investment revenue	3 127 539	2 436 982	2 978 183	668 058	690 799	634 073	864 933	2 857 861	2 978 183	(120 321)	(4.04)	2 978 183
Transfer and subsidies - Operational	37 386 852	40 979 284	40 521 052	16 019 480	13 347 248	10 915 306	4 251 341	44 533 376	40 521 052	4 012 323	9.90	40 521 052
Other own revenue	53 126 160	46 976 841	48 343 462	13 044 533	13 132 003	14 406 825	13 458 856	54 042 217	48 343 462	5 698 755	11.79	48 343 462
Total Revenue (excluding capital transfers and contributions)	**348 984 061**	**377 403 598**	**379 785 429**	**106 390 608**	**93 812 158**	**91 780 728**	**92 068 895**	**384 052 390**	**379 785 429**	**4 266 961**	**1.12**	**379 785 429**
Employee costs	87 853 070	95 690 653	95 521 122	21 450 881	23 301 062	21 524 383	25 216 880	91 493 206	95 521 122	(4 027 917)	(4.22)	95 521 122
Remuneration of councillors	1 057 725	1 172 285	1 175 518	254 970	257 222	246 102	347 050	1 105 344	1 175 518	(70 174)	(5.97)	1 175 518
Depreciation and amortisation	20 798 312	21 143 102	20 952 531	4 405 388	5 369 805	4 581 646	5 049 439	19 406 278	20 952 531	(1 546 253)	(7.38)	20 952 531
Finance charges	8 632 744	8 310 015	8 276 406	2 121 093	3 011 590	2 520 286	2 532 545	10 185 514	8 276 406	1 909 107	23.07	8 276 406
Inventory consumed and bulk purchases	133 518 308	143 005 863	142 630 268	34 141 402	29 702 576	33 298 887	41 996 587	139 139 452	142 630 268	(3 490 816)	(2.45)	142 630 268
Transfers and subsidies	2 139 807	2 118 478	2 147 227	2 425 724	938 959	2 467 485	1 978 306	7 810 473	2 147 227	5 663 247	263.75	2 147 227
Other expenditure	101 952 236	98 803 049	102 165 296	23 156 899	23 511 954	19 006 253	25 843 876	91 518 981	102 165 297	(10 646 316)	(10.42)	102 165 296
Total Expenditure	**355 952 203**	**370 243 445**	**372 868 368**	**87 956 358**	**86 093 167**	**83 645 042**	**102 964 683**	**360 659 249**	**372 868 370**	**(12 209 121)**	**(3.27)**	**372 868 368**
Surplus/(Deficit)	**(6 968 142)**	**7 160 153**	**6 917 061**	**18 434 251**	**7 718 990**	**8 135 686**	**(10 895 787)**	**23 393 141**	**6 917 059**	**16 476 082**	**238.19**	**6 917 061**
Transfers and subsidies - capital (monetary allocations)	15 413 724	18 901 843	21 159 873	1 524 890	4 075 998	3 604 348	4 390 861	13 596 097	21 159 873	(7 563 775)	(35.75)	21 159 873
Transfers and subsidies - capital (in-kind)	80 923	-	-	217	-	-	19 304	19 521	-	19 521	-	-
Surplus/(Deficit) after capital transfers & contributions	**8 526 506**	**26 061 995**	**28 076 934**	**19 959 358**	**11 794 988**	**11 740 035**	**(6 485 623)**	**37 008 758**	**28 076 932**	**8 931 827**	**31.81**	**28 076 934**
Income Tax	(359 970)	51 596	60 335	17 860	(12 109)	2 385	13 670	21 806	60 335	(38 529)	(63.86)	60 335
Surplus/(Deficit) for the year after Income Tax	**8 886 475**	**26 010 399**	**28 016 599**	**19 941 498**	**11 807 098**	**11 737 650**	**(6 499 293)**	**36 986 952**	**28 016 597**	**8 970 356**	**32.02**	**28 016 599**
Share of Surplus/Deficit attributable to Associate	1 976	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**8 888 451**	**26 010 399**	**28 016 599**	**19 941 498**	**11 807 098**	**11 737 650**	**(6 499 293)**	**36 986 952**	**28 016 597**	**8 970 356**	**32.02**	**28 016 599**
Capital expenditure & funds sources												
Capital expenditure	**29 657 322**	**39 245 161**	**40 889 425**	**4 101 284**	**8 334 718**	**5 986 347**	**12 361 867**	**30 784 216**	**40 889 425**	**(10 105 209)**	**(24.71)**	**40 889 425**
Transfers recognised - capital	15 670 294	19 304 804	21 205 812	1 847 164	4 707 969	2 902 541	6 889 937	16 347 611	21 205 812	(4 858 201)	(22.91)	21 205 812
Borrowing	7 525 992	10 560 500	9 784 454	959 165	2 149 157	1 526 813	3 374 889	8 010 024	9 784 454	(1 774 430)	(18.14)	9 784 454
Internally generated funds	5 696 639	9 321 016	9 899 160	1 294 956	1 481 108	1 554 191	2 365 276	6 695 531	9 899 160	(3 203 629)	(32.36)	9 899 160
Total sources of capital funds	**28 892 926**	**39 186 319**	**40 889 425**	**4 101 284**	**8 338 233**	**5 983 545**	**12 630 103**	**31 053 165**	**40 889 425**	**(9 836 260)**	**(24.06)**	**40 889 425**

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 2026

	Adjusted Budget			Fourth Quarter 2025/26				Year to date: 30 June 2026				Fourth Quarter 2024/25				
R thousands	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 2024/25 to Q4 of 2025/26
Matjhabeng	4 420 848	188 200	4 609 049	763 456	34 035	797 491	17.3%	3 816 417	167 484	3 983 901	86.4%	689 142	45 984	735 126	88.5%	8.5%
Emfuleni	9 339 361	459 166	9 798 527	2 108 729	112 503	2 221 232	22.7%	9 091 960	284 425	9 376 385	95.7%	1 575 940	84 396	1 660 336	99.5%	33.8%
Mogale City	5 309 262	643 772	5 953 034	1 191 777	107 656	1 299 432	21.8%	4 811 088	421 961	5 233 050	87.9%	1 008 582	150 058	1 158 640	95.1%	12.2%
Msunduzi	9 752 794	770 153	10 522 947	2 768 264	(226 873)	2 541 392	24.2%	9 210 009	(26 323)	9 183 686	87.3%	1 818 722	41 299	1 860 020	84.7%	36.6%
Newcastle	2 727 211	239 909	2 967 120	531 655	125 187	656 842	22.1%	2 710 764	223 127	2 933 891	98.9%	498 356	53 360	551 716	99.7%	19.1%
uMhlathuze	5 805 267	510 868	6 316 134	1 199 997	146 073	1 346 070	21.3%	5 517 554	392 631	5 910 184	93.6%	1 138 088	140 530	1 278 619	96.2%	5.3%
Polokwane	5 904 676	955 210	6 859 886	1 144 276	257 476	1 401 753	20.4%	5 454 312	775 262	6 229 574	90.8%	870 522	264 593	1 135 115	91.3%	23.5%
Govan Mbeki	3 410 871	192 039	3 602 910	456 775	8 179	464 955	12.9%	2 961 045	141 556	3 102 602	86.1%	553 678	71 331	625 009	83.0%	(25.6%)
Emalahleni (MP)	6 278 987	236 686	6 515 673	1 119 033	83 544	1 202 577	18.5%	5 226 230	202 138	5 428 368	83.3%	1 121 208	67 936	1 189 144	92.5%	1.1%
Steve Tshwete	2 757 933	168 955	2 926 888	719 795	30 793	750 589	25.6%	2 751 305	131 533	2 882 838	98.5%	673 469	48 895	722 364	96.3%	3.9%
City of Mbombela	5 411 228	799 816	6 211 044	915 923	124 831	1 040 753	16.8%	5 004 224	684 535	5 688 759	91.6%	773 412	115 910	889 322	82.4%	17.0%
Sol Plaatje	3 228 733	632 781	3 861 514	637 102	118 680	755 782	19.6%	2 963 061	483 260	3 446 321	89.2%	617 272	192 689	809 961	95.3%	(6.7%)
Madibeng	3 090 103	461 434	3 551 537	446 629	169 984	616 613	17.4%	3 007 366	352 501	3 359 866	94.6%	437 134	124 593	561 726	97.8%	9.8%
Rustenburg	7 053 590	512 287	7 565 877	1 380 393	95 180	1 475 573	19.5%	4 975 735	242 431	5 218 165	69.0%	1 809 929	80 765	1 890 695	79.1%	(22.0%)
City of Matlosana	4 571 352	290 843	4 862 195	615 312	12 297	627 610	12.9%	4 394 295	104 879	4 499 175	92.5%	590 081	19 370	609 451	90.7%	3.0%
J B Marks	2 579 034	294 641	2 873 674	527 921	63 853	591 774	20.6%	2 688 458	200 879	2 889 337	100.5%	420 612	80 758	501 370	94.1%	18.0%
Drakenstein	3 762 403	741 954	4 504 357	903 346	381 285	1 284 631	28.5%	3 805 561	695 818	4 501 379	99.9%	816 541	299 872	1 116 413	98.4%	15.1%
Stellenbosch	2 919 127	594 994	3 514 122	449 197	183 628	632 826	18.0%	2 527 008	436 739	2 963 746	84.3%	559 323	184 864	744 187	94.6%	(15.0%)
George	3 935 943	1 164 114	5 100 057	1 100 485	385 248	1 485 733	29.1%	3 347 457	1 049 611	4 397 068	86.2%	800 302	538 762	1 339 063	83.9%	11.0%
Total	**92 258 722**	**9 857 824**	**102 116 546**	**18 980 067**	**2 213 560**	**21 193 626**	**20.8%**	**84 263 849**	**6 964 447**	**91 228 296**	**89.3%**	**16 772 312**	**2 605 964**	**19 378 276**	**90.7%**	**9.4%**

Source: National Treasury Local Government Database

Secondary cities aggregated expenditure as at 4th Quarter Ended 30 June 2026

	Adjusted Budget			Fourth Quarter 2025/26				Year to date: 30 June 2026				Fourth Quarter 2024/25				
R thousands	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 2024/25 to Q4 of 2025/26
Matjhabeng	4 403 762	188 200	4 591 962	1 613 899	34 035	1 647 933	35.9%	3 087 700	167 484	3 255 184	70.9%	1 818 585	45 984	1 864 569	84.7%	(11.6%)
Emfuleni	9 052 415	459 166	9 511 582	2 162 419	112 525	2 274 944	23.9%	7 894 036	291 573	8 185 608	86.1%	2 953 723	84 396	3 038 119	119.0%	(25.1%)
Mogale City	4 975 873	643 772	5 619 646	1 391 692	107 698	1 499 390	26.7%	4 688 485	422 003	5 110 488	90.9%	1 295 983	150 058	1 446 041	89.8%	3.7%
Msunduzi	8 378 686	770 153	9 148 839	3 678 589	159 522	3 838 111	42.0%	9 222 535	493 278	9 715 813	106.2%	1 686 980	298 622	1 985 602	90.1%	93.3%
Newcastle	2 904 908	239 909	3 144 818	874 030	125 187	999 217	31.8%	3 067 347	223 127	3 290 474	104.6%	917 964	53 360	971 324	106.9%	2.9%
uMhlathuze	5 982 453	510 868	6 493 321	1 485 910	146 144	1 632 054	25.1%	5 715 776	392 702	6 108 478	94.1%	1 423 727	140 618	1 564 346	97.4%	4.3%
Polokwane	5 728 194	955 210	6 683 404	1 453 226	257 476	1 710 703	25.6%	5 332 716	775 262	6 107 978	91.4%	1 342 825	264 593	1 607 418	96.0%	6.4%
Govan Mbeki	3 837 220	192 039	4 029 259	1 138 426	8 179	1 146 605	28.5%	4 117 147	141 897	4 259 044	105.7%	1 214 558	71 331	1 285 889	99.3%	(10.8%)
Emalahleni (MP)	6 510 251	236 686	6 746 937	1 426 337	83 544	1 509 882	22.4%	5 173 612	202 138	5 375 750	79.7%	1 131 585	67 936	1 199 521	82.6%	25.9%
Steve Tshwete	2 790 601	168 955	2 959 556	545 804	35 413	581 217	19.6%	2 426 249	136 153	2 562 401	86.6%	587 300	52 777	640 078	88.3%	(9.2%)
City of Mbombela	4 916 981	799 816	5 716 797	1 575 853	124 831	1 700 684	29.7%	5 064 764	684 535	5 749 299	100.6%	1 424 488	115 910	1 540 398	103.4%	10.4%
Sol Plaatje	3 484 060	632 781	4 116 841	832 608	118 680	951 288	23.1%	3 098 413	483 260	3 581 673	87.0%	822 825	192 689	1 015 514	91.3%	(6.3%)
Madibeng	2 838 380	461 434	3 299 815	1 542 505	169 984	1 712 489	51.9%	4 010 134	352 501	4 362 635	132.2%	802 729	124 593	927 322	95.4%	84.7%
Rustenburg	6 768 710	512 287	7 280 997	1 870 074	95 180	1 965 254	27.0%	5 451 863	242 431	5 694 293	78.2%	1 306 683	80 765	1 387 448	63.9%	41.6%
City of Matlosana	5 076 063	290 843	5 366 906	199 925	12 297	212 222	4.0%	3 648 990	104 879	3 753 869	69.9%	739 544	19 370	758 914	74.1%	(72.0%)
J B Marks	2 630 714	294 641	2 925 355	693 718	63 853	757 571	25.9%	1 751 639	200 879	1 952 519	66.7%	491 468	80 758	572 226	84.5%	32.4%
Drakenstein	3 738 407	741 954	4 480 361	900 810	381 285	1 282 094	28.6%	3 411 376	695 818	4 107 194	91.7%	809 286	299 872	1 109 158	93.7%	15.6%
Stellenbosch	2 831 662	594 994	3 426 656	745 653	183 628	929 281	27.1%	2 366 556	436 479	2 803 035	81.8%	601 870	184 864	786 734	82.8%	18.1%
George	4 028 456	1 164 114	5 192 570	1 178 015	385 248	1 563 263	30.1%	3 462 987	1 049 611	4 512 598	86.9%	931 763	538 762	1 470 524	81.5%	6.3%
Total	**90 877 796**	**9 857 824**	**100 735 620**	**25 309 492**	**2 604 708**	**27 914 200**	**27.7%**	**82 992 325**	**7 496 008**	**90 488 333**	**89.8%**	**22 303 887**	**2 867 258**	**25 171 145**	**90.8%**	**10.9%**

Source: National Treasury Local Government Database

Secondary cities Quarterly Budget Summary as at 4th Quarter Ended 30 June 2026

	2024/25	Budget year 2025/26										
R thousands	**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	13 595 520	14 002 325	14 619 569	3 894 281	3 458 724	3 311 586	3 735 059	14 399 650	14 619 569	(219 919)	(1.50)	14 619 569
Service charges	43 293 018	51 657 993	51 405 225	12 587 043	11 258 654	10 386 575	11 927 611	46 159 881	51 405 225	(5 245 344)	(10.20)	51 405 225
Investment revenue	600 112	529 651	592 283	148 473	114 783	154 116	188 710	606 083	592 283	13 800	2.33	592 283
Transfer and subsidies - Operational	15 048 222	15 142 824	15 437 585	5 851 253	4 181 843	3 578 941	923 635	14 535 672	15 437 586	(901 914)	(5.84)	15 437 585
Other own revenue	12 464 155	8 976 868	10 204 060	1 941 380	2 219 250	2 196 881	2 205 052	8 562 562	10 204 060	(1 641 498)	(16.09)	10 204 060
Total Revenue (excluding capital transfers and contributions)	**85 001 028**	**90 309 661**	**92 258 722**	**24 422 430**	**21 233 254**	**19 628 099**	**18 980 067**	**84 263 849**	**92 258 724**	**(7 994 874)**	**(8.67)**	**92 258 722**
Employee costs	18 450 663	20 330 848	19 778 525	4 239 946	4 822 784	4 847 528	4 892 372	18 802 631	19 741 770	(939 139)	(4.76)	19 778 525
Remuneration of councillors	779 250	888 631	876 525	163 264	189 177	225 191	210 174	787 805	876 525	(88 720)	(10.12)	876 525
Depreciation and amortisation	6 094 908	6 245 608	6 731 229	1 196 778	1 390 541	1 281 012	1 383 206	5 251 537	6 731 229	(1 479 692)	(21.98)	6 731 229
Finance charges	2 922 347	1 506 576	1 604 909	383 309	566 906	542 031	1 166 136	2 658 381	1 604 909	1 053 473	65.64	1 604 909
Inventory consumed and bulk purchases	35 447 686	36 764 332	36 226 505	9 475 804	7 915 089	7 374 733	10 545 518	35 311 145	36 226 505	(915 360)	(2.53)	36 226 505
Transfers and subsidies	335 090	361 573	405 850	50 673	55 357	132 941	103 793	342 764	405 850	(63 086)	(15.54)	405 850
Other expenditure	30 387 595	22 852 151	25 254 254	2 802 635	4 607 875	5 419 259	7 008 292	19 838 061	25 254 255	(5 416 194)	(21.45)	25 254 254
Total Expenditure	**94 417 539**	**88 949 719**	**90 877 796**	**18 312 410**	**19 547 729**	**19 822 694**	**25 309 492**	**82 992 325**	**90 841 042**	**(7 848 717)**	**(8.64)**	**90 877 796**
Surplus/(Deficit)	**(9 416 511)**	**1 359 942**	**1 380 926**	**6 110 020**	**1 685 525**	**(194 595)**	**(6 329 425)**	**1 271 524**	**1 417 681**	**(146 157)**	**(10.31)**	**1 380 926**
Transfers and subsidies - capital (monetary allocations)	6 095 682	5 565 417	6 290 555	745 798	1 665 247	916 457	1 872 832	5 200 334	6 290 555	(1 090 221)	(17.33)	6 290 555
Transfers and subsidies - capital (in-kind)	467 346	11 000	44 229	-	52	7 125	6 109	13 286	44 229	(30 942)	(69.96)	44 229
Surplus/(Deficit) after capital transfers & contributions	**(2 853 482)**	**6 936 359**	**7 715 710**	**6 855 817**	**3 350 824**	**728 988**	**(4 450 484)**	**6 485 145**	**7 752 465**	**(1 267 320)**	**(16.35)**	**7 715 710**
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year after Income Tax	**(2 853 482)**	**6 936 359**	**7 715 710**	**6 855 817**	**3 350 824**	**728 988**	**(4 450 484)**	**6 485 145**	**7 752 465**	**(1 267 320)**	**(16.35)**	**7 715 710**
Share of Surplus/Deficit attributable to Associate	17 671	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(2 835 811)**	**6 936 359**	**7 715 710**	**6 855 817**	**3 350 824**	**728 988**	**(4 450 484)**	**6 485 145**	**7 752 465**	**(1 267 320)**	**(16.35)**	**7 715 710**
Capital expenditure & funds sources												
Capital expenditure	**9 761 207**	**8 629 551**	**9 857 824**	**1 121 951**	**2 320 400**	**1 448 950**	**2 604 708**	**7 496 008**	**9 857 824**	**(2 361 815)**	**(23.96)**	**9 857 824**
Transfers recognised - capital	5 238 177	5 390 331	5 991 624	761 679	1 591 281	824 442	1 314 224	4 491 625	5 991 624	(1 499 998)	(25.03)	5 991 624
Borrowing	924 670	1 149 139	1 135 415	174 870	275 506	181 669	84 960	717 006	1 135 415	(418 409)	(36.85)	1 135 415
Internally generated funds	2 219 728	2 090 081	2 730 785	185 402	435 173	320 866	814 375	1 755 815	2 730 785	(974 970)	(35.70)	2 730 785
Total sources of capital funds	**8 382 576**	**8 629 551**	**9 857 824**	**1 121 951**	**2 301 960**	**1 326 977**	**2 213 560**	**6 964 447**	**9 857 824**	**(2 893 377)**	**(29.35)**	**9 857 824**

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 2026

R thousands	Budget	Fourth Quarter 2025/26		Year to date: 30 June 2026		Fourth Quarter 2024/25		
	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 2024/25 to Q4 of 2025/26
Water management								
Buffalo City	1 374 982	304 467	22.1%	1 427 167	103.8%	223 022	103.5%	36.5%
Cape Town	12 670 906	3 091 801	24.4%	12 420 321	98.0%	2 676 669	95.7%	15.5%
City of Ekurhuleni	17 970 014	3 771 357	21.0%	18 517 823	103.0%	3 472 640	94.4%	8.6%
eThekwini	11 272 836	2 579 847	22.9%	11 226 392	99.6%	2 379 061	97.0%	8.4%
City of Johannesburg	11 912 083	2 704 850	22.7%	11 102 480	93.2%	2 660 411	105.7%	1.7%
Mangaung	2 564 754	663 623	25.9%	2 582 654	100.7%	463 583	107.4%	43.2%
Nelson Mandela Bay	3 829 262	3 248 791	84.8%	3 713 010	97.0%	923 991	87.5%	251.6%
City of Tshwane	7 830 931	918 774	11.7%	6 316 176	80.7%	837 608	87.6%	9.7%
Total	**69 425 770**	**17 283 509**	**24.9%**	**67 306 023**	**96.9%**	**13 636 985**	**96.4%**	**26.7%**

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 2024/25 to Q4 of 2025/26
Water management								
Buffalo City	928 128	287 127	30.9%	1 212 770	130.7%	298 564	113.3%	(3.8%)
Cape Town	9 915 217	2 610 246	26.3%	9 415 762	95.0%	1 881 177	88.0%	38.8%
City of Ekurhuleni	13 474 602	2 245 988	16.7%	10 061 671	74.7%	2 765 760	92.8%	(18.8%)
eThekwini	9 704 353	2 068 948	21.3%	9 362 904	96.5%	(581 306)	69.2%	(455.9%)
City of Johannesburg	11 138 216	2 872 506	25.8%	11 408 034	102.4%	2 468 058	99.0%	16.4%
Mangaung	2 601 438	639 312	24.6%	2 525 804	97.1%	(176 564)	114.2%	(462.1%)
Nelson Mandela Bay	2 694 456	354 776	13.2%	496 595	18.4%	130 876	29.3%	171.1%
City of Tshwane	8 310 466	3 045 615	36.6%	8 668 203	104.3%	1 951 211	102.2%	56.1%
Total	**58 766 877**	**14 124 518**	**24.0%**	**53 151 743**	**90.4%**	**8 737 775**	**88.3%**	**61.6%**

Source: National Treasury Local Government Database

Metros aggregated budgets, revenue and expenditure per function as at 4th Quarter Ended 30 June 2026

R thousands	Budget	Fourth Quarter 2025/26		Year to date: 30 June 2026		Fourth Quarter 2024/25		
	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 2024/25 to Q4 of 2025/26
Energy sources								
Buffalo City	3 312 642	854 954	25.8%	3 501 385	105.7%	813 528	109.1%	5.1%
Cape Town	24 224 078	6 059 794	25.0%	24 783 744	102.3%	7 088 022	108.7%	(14.5%)
City of Ekurhuleni	28 978 520	5 956 744	20.6%	26 059 181	89.9%	5 086 128	85.0%	17.1%
eThekwini	23 048 497	5 446 947	23.6%	22 165 664	96.2%	4 871 326	97.7%	11.8%
City of Johannesburg	25 586 877	6 324 373	24.7%	25 468 167	99.5%	5 191 995	95.9%	21.8%
Mangaung	4 581 352	958 446	20.9%	3 840 196	83.8%	826 328	78.0%	16.0%
Nelson Mandela Bay	6 591 358	4 148 753	62.9%	6 422 044	97.4%	1 587 065	107.9%	161.4%
City of Tshwane	20 533 308	3 570 197	17.4%	18 903 079	92.1%	3 304 497	89.3%	8.0%
Total	**136 856 630**	**33 320 208**	**24.3%**	**131 143 461**	**95.8%**	**28 768 889**	**95.3%**	**15.8%**

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 2024/25 to Q4 of 2025/26
Energy sources								
Buffalo City	4 281 820	956 263	22.3%	4 365 513	102.0%	917 806	101.0%	4.2%
Cape Town	21 310 883	4 862 607	22.8%	19 133 201	89.8%	6 055 195	100.3%	(19.7%)
City of Ekurhuleni	27 016 044	9 247 102	34.2%	26 175 408	96.9%	4 573 063	89.9%	102.2%
eThekwini	23 000 686	5 503 379	23.9%	22 350 958	97.2%	4 454 290	95.3%	23.6%
City of Johannesburg	21 374 815	6 549 526	30.6%	25 552 869	119.5%	6 110 382	122.2%	7.2%
Mangaung	4 369 945	1 140 128	26.1%	4 289 466	98.2%	1 037 342	103.4%	9.9%
Nelson Mandela Bay	8 289 143	6 180 620	74.6%	7 627 726	92.0%	1 867 524	95.8%	231.0%
City of Tshwane	20 289 329	4 843 899	23.9%	19 868 948	97.9%	4 281 000	96.3%	13.1%
Total	**129 932 664**	**39 283 524**	**30.2%**	**129 364 089**	**99.6%**	**29 296 601**	**100.1%**	**34.1%**

Source: National Treasury Local Government Database

Metros aggregated budgets, revenue and expenditure per function as at 4th Quarter Ended 30 June 2026

R thousands	Budget: Adjusted Budget	Fourth Quarter 2025/26: Actual Revenue	Fourth Quarter 2025/26: 4th Q as % of adjusted budget	Year to date: 30 June 2026: Actual Revenue	Year to date: 30 June 2026: Total Revenue as % of adjusted budget	Fourth Quarter 2024/25: Actual Revenue	Fourth Quarter 2024/25: Total Revenue as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Waste water management								
Buffalo City	810 226	165 701	20.5%	810 440	100.0%	156 821	100.1%	5.7%
Cape Town	4 041 988	770 178	19.1%	4 107 954	101.6%	859 989	104.8%	(10.4%)
City of Ekurhuleni	1 109 316	370 122	33.4%	1 217 768	109.8%	288 649	157.2%	28.2%
eThekwini	3 018 441	576 573	19.1%	2 819 628	93.4%	526 075	83.1%	9.6%
City of Johannesburg	8 100 840	2 041 498	25.2%	8 180 795	101.0%	1 962 598	105.2%	4.0%
Mangaung	1 072 670	255 334	23.8%	1 030 566	96.1%	141 806	99.2%	80.1%
Nelson Mandela Bay	1 330 265	1 036 095	77.9%	1 267 785	95.3%	398 262	90.4%	160.2%
City of Tshwane	2 101 996	306 231	14.6%	1 782 590	84.8%	447 666	103.4%	(31.6%)
Total	**21 585 742**	**5 521 732**	**25.6%**	**21 217 528**	**98.3%**	**4 781 866**	**102.2%**	**15.5%**

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 2024/25 to Q4 of 2025/26
Waste water management								
Buffalo City	463 861	134 496	29.0%	511 954	110.4%	144 777	119.2%	(7.1%)
Cape Town	4 290 381	1 168 238	27.2%	3 675 572	85.7%	1 012 483	86.3%	15.4%
City of Ekurhuleni	1 739 958	332 314	19.1%	1 369 838	78.7%	339 156	76.9%	(2.0%)
eThekwini	2 884 693	763 300	26.5%	2 768 393	96.0%	368 740	84.2%	107.0%
City of Johannesburg	907 183	209 130	23.1%	968 300	106.7%	262 924	105.1%	(20.5%)
Mangaung	669 525	156 907	23.4%	620 652	92.7%	195 580	102.8%	(19.8%)
Nelson Mandela Bay	1 080 996	416 589	38.5%	486 792	45.0%	117 962	47.4%	253.2%
City of Tshwane	909 053	399 750	44.0%	962 338	105.9%	160 062	94.3%	149.7%
Total	**12 945 650**	**3 580 723**	**27.7%**	**11 363 838**	**87.8%**	**2 601 685**	**85.4%**	**37.6%**

Source: National Treasury Local Government Database

Metros aggregated budgets, revenue and expenditure per function as at 4th Quarter Ended 30 June 2026

R thousands	Budget: Adjusted Budget	Fourth Quarter 2025/26: Actual Revenue	Fourth Quarter 2025/26: 4th Q as % of adjusted budget	Year to date: 30 June 2026: Actual Revenue	Year to date: 30 June 2026: Total Revenue as % of adjusted budget	Fourth Quarter 2024/25: Actual Revenue	Fourth Quarter 2024/25: Total Revenue as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Waste management								
Buffalo City	814 526	153 503	18.8%	771 328	94.7%	136 569	97.1%	12.4%
Cape Town	3 032 987	605 079	19.9%	3 031 690	100.0%	496 849	101.4%	21.8%
City of Ekurhuleni	3 003 780	555 422	18.5%	2 944 288	98.0%	498 073	97.3%	11.5%
eThekwini	1 760 766	267 836	15.2%	1 612 803	91.6%	264 381	90.8%	1.3%
City of Johannesburg	3 412 325	1 292 275	37.9%	4 761 683	139.5%	1 180 024	140.9%	9.5%
Mangaung	563 654	57 149	10.1%	580 732	103.0%	60 800	100.8%	(6.0%)
Nelson Mandela Bay	605 652	471 869	77.9%	589 583	97.3%	154 301	84.4%	205.8%
City of Tshwane	2 099 777	568 000	27.1%	2 175 088	103.6%	426 218	90.4%	33.3%
Total	**15 293 466**	**3 971 132**	**26.0%**	**16 467 195**	**107.7%**	**3 217 214**	**105.9%**	**23.4%**

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 2024/25 to Q4 of 2025/26
Waste management								
Buffalo City	638 434	192 040	30.1%	701 434	109.9%	175 517	106.6%	9.4%
Cape Town	3 155 803	891 560	28.3%	3 111 762	98.6%	824 279	97.3%	8.2%
City of Ekurhuleni	2 633 014	531 334	20.2%	2 523 476	95.8%	603 129	95.7%	(11.9%)
eThekwini	1 967 225	301 757	15.3%	1 438 821	73.1%	235 213	70.8%	28.3%
City of Johannesburg	4 085 390	1 169 714	28.6%	4 595 051	112.5%	1 085 764	111.0%	7.7%
Mangaung	430 886	125 890	29.2%	484 082	112.3%	133 594	116.0%	(5.8%)
Nelson Mandela Bay	592 321	351 967	59.4%	410 699	69.3%	99 733	69.7%	252.9%
City of Tshwane	1 632 005	534 926	32.8%	1 708 993	104.7%	484 176	92.5%	10.5%
Total	**15 135 078**	**4 099 188**	**27.1%**	**14 974 317**	**98.9%**	**3 641 404**	**96.6%**	**12.6%**

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 2026

R thousands	Budget	Fourth Quarter 2025/26		Year to date: 30 June 2026		Fourth Quarter 2024/25		
	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 2024/25 to Q4 of 2025/26
Water management								
Matjhabeng	790 165	211 021	26.7%	831 423	105.2%	182 985	84.8%	15.3%
Emfuleni	2 088 877	532 424	25.5%	2 174 367	104.1%	313 890	108.5%	69.6%
Mogale City	680 609	153 351	22.5%	580 022	85.2%	4 164	2.6%	3582.8%
Msunduzi	1 408 522	518 651	36.8%	1 783 942	126.7%	272 556	134.7%	90.3%
Newcastle	376 227	58 545	15.6%	357 861	95.1%	59 341	99.8%	(1.3%)
uMhlathuze	1 331 808	274 291	20.6%	1 212 769	91.1%	313 813	101.1%	(12.6%)
Polokwane	394 333	79 016	20.0%	307 612	78.0%	51 661	73.3%	52.9%
Govan Mbeki	772 420	134 284	17.4%	622 897	80.6%	95 908	57.8%	40.0%
Emalahleni (MP)	624 162	110 502	17.7%	413 910	66.3%	102 310	67.5%	8.0%
Steve Tshwete	207 801	33 005	15.9%	163 688	78.8%	39 933	92.5%	(17.3%)
City of Mbombela	527 799	103 985	19.7%	594 761	112.7%	35 960	91.1%	189.2%
Sol Plaatje	451 395	137 593	30.5%	449 206	99.5%	89 354	99.6%	54.0%
Madibeng	262 532	67 299	25.6%	267 535	101.9%	60 759	98.1%	10.8%
Rustenburg	1 485 195	239 172	16.1%	1 047 830	70.6%	333 595	87.5%	(28.3%)
City of Matlosana	1 167 522	211 069	18.1%	1 186 655	101.6%	188 853	91.8%	11.8%
J B Marks	182 118	108 906	59.8%	231 117	126.9%	63 268	107.2%	72.1%
Drakenstein	327 476	69 988	21.4%	324 483	99.1%	65 152	101.6%	7.4%
Stellenbosch	249 247	79 870	32.0%	259 469	104.1%	67 272	112.6%	18.7%
George	591 168	106 735	18.1%	330 383	55.9%	71 433	49.0%	49.4%
Total	**13 919 376**	**3 229 707**	**23.2%**	**13 139 931**	**94.4%**	**2 412 207**	**88.3%**	**33.9%**

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 2024/25 to Q4 of 2025/26
Water management								
Matjhabeng	1 390 306	349 216	25.1%	688 548	49.5%	483 783	74.0%	(27.8%)
Emfuleni	2 013 435	535 999	26.6%	1 785 276	88.7%	733 490	135.4%	(26.9%)
Mogale City	870 312	242 192	27.8%	967 851	111.2%	251 713	89.5%	(3.8%)
Msunduzi	1 087 027	684 329	63.0%	1 624 923	149.5%	344 289	532.7%	98.8%
Newcastle	406 297	138 661	34.1%	558 796	137.5%	166 047	130.1%	(16.5%)
uMhlathuze	1 385 998	319 328	23.0%	1 272 874	91.8%	367 696	114.5%	(13.2%)
Polokwane	704 751	106 545	15.1%	531 062	75.4%	123 301	118.5%	(13.6%)
Govan Mbeki	593 223	89 360	15.1%	638 668	107.7%	238 215	135.9%	(62.5%)
Emalahleni (MP)	828 753	184 582	22.3%	589 639	71.1%	148 063	76.5%	24.7%
Steve Tshwete	184 115	40 667	22.1%	166 478	90.4%	40 068	80.9%	1.5%
City of Mbombela	332 785	194 274	58.4%	586 963	176.4%	192 842	144.4%	0.7%
Sol Plaatje	440 430	137 022	31.1%	412 148	93.6%	85 941	95.6%	59.4%
Madibeng	536 012	347 120	64.8%	880 937	164.4%	134 603	107.6%	157.9%
Rustenburg	1 040 776	447 274	43.0%	1 009 805	97.0%	143 731	60.8%	211.2%
City of Matlosana	954 997	(107 226)	(11.2%)	659 481	69.1%	148 393	81.5%	(172.3%)
J B Marks	307 163	156 357	50.9%	111 599	36.3%	22 704	28.1%	588.7%
Drakenstein	191 622	59 937	31.3%	168 341	87.9%	64 279	92.6%	(6.8%)
Stellenbosch	178 778	123 041	68.8%	207 730	116.2%	72 196	82.9%	70.4%
George	541 092	74 072	13.7%	270 467	50.0%	74 396	46.3%	(0.4%)
Total	**13 987 871**	**4 122 750**	**29.5%**	**13 131 584**	**93.9%**	**3 835 749**	**105.8%**	**7.5%**

Source: National Treasury Local Government Database

Secondary cities aggregated budgets, revenue and expenditure per function as at 4th Quarter Ended 30 June 2026

	Budget	Fourth Quarter 2025/26		Year to date: 30 June 2026		Fourth Quarter 2024/25		
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 2024/25 to Q4 of 2025/26
Energy sources								
Matjhabeng	967 654	227 143	23.5%	944 502	97.6%	193 924	100.0%	17.1%
Emfuleni	4 348 101	887 646	20.4%	4 115 957	94.7%	891 675	96.2%	(0.5%)
Mogale City	1 945 087	446 498	23.0%	1 831 322	94.2%	(305 264)	7.1%	(246.3%)
Msunduzi	36 223	1 235 307	3410.3%	3 975 562	10975.4%	843 842	81.1%	46.4%
Newcastle	1 119 410	235 951	21.1%	1 095 880	97.9%	215 649	101.6%	9.4%
uMhlathuze	2 588 846	611 784	23.6%	2 487 745	96.1%	534 859	97.2%	14.4%
Polokwane	2 192 300	424 232	19.4%	1 680 373	76.6%	410 555	78.0%	3.3%
Govan Mbeki	1 181 646	169 449	14.3%	986 425	83.5%	234 055	98.0%	(27.6%)
Emalahleni (MP)	2 966 768	458 487	15.5%	1 883 201	63.5%	303 166	70.2%	51.2%
Steve Tshwete	1 105 475	253 124	22.9%	1 052 393	95.2%	233 265	99.9%	8.5%
City of Mbombela	2 555 319	446 653	17.5%	2 361 393	92.4%	382 957	78.0%	16.6%
Sol Plaatje	1 258 649	254 715	20.2%	1 025 137	81.4%	235 301	84.6%	8.3%
Madibeng	818 310	174 917	21.4%	741 866	90.7%	184 054	96.7%	(5.0%)
Rustenburg	2 672 945	626 343	23.4%	2 143 942	80.2%	597 020	73.2%	4.9%
City of Matlosana	1 297 601	151 382	11.7%	1 180 649	91.0%	177 872	93.6%	(14.9%)
J B Marks	1 295 426	272 839	21.1%	1 052 674	81.3%	203 201	88.0%	34.3%
Drakenstein	1 934 838	488 466	25.2%	2 033 796	105.1%	444 069	102.7%	10.0%
Stellenbosch	1 341 401	293 373	21.9%	1 136 722	84.7%	255 114	95.7%	15.0%
George	1 335 524	382 541	28.6%	1 251 786	93.7%	291 461	94.4%	31.2%
Total	**32 961 522**	**8 040 852**	**24.4%**	**32 981 323**	**100.1%**	**6 326 777**	**83.1%**	**27.1%**

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 2024/25 to Q4 of 2025/26
Energy sources								
Matjhabeng	1 148 131	576 319	50.2%	886 644	77.2%	554 425	86.0%	3.9%
Emfuleni	3 752 943	795 478	21.2%	3 088 972	82.3%	1 208 468	113.5%	(34.2%)
Mogale City	1 773 488	550 389	31.0%	1 795 928	101.3%	454 216	84.5%	21.2%
Msunduzi	3 429 419	1 345 454	39.2%	3 831 899	111.7%	456 464	86.8%	194.8%
Newcastle	1 049 175	311 428	29.7%	953 964	90.9%	301 579	105.0%	3.3%
uMhlathuze	2 259 813	589 905	26.1%	2 301 976	101.9%	508 002	99.1%	16.1%
Polokwane	1 732 951	504 892	29.1%	1 605 520	92.6%	383 159	96.0%	31.8%
Govan Mbeki	1 596 872	239 084	15.0%	1 283 041	80.3%	436 791	82.2%	(45.3%)
Emalahleni (MP)	3 035 498	965 394	31.8%	2 967 686	97.8%	828 193	100.5%	16.6%
Steve Tshwete	1 153 620	207 837	18.0%	980 808	85.0%	239 586	95.0%	(13.3%)
City of Mbombela	1 304 081	522 884	40.1%	1 911 833	146.6%	491 089	141.5%	6.5%
Sol Plaatje	1 349 513	310 891	23.0%	1 162 545	86.1%	372 527	94.5%	(16.5%)
Madibeng	1 040 912	674 633	64.8%	1 407 375	135.2%	209 041	102.0%	222.7%
Rustenburg	2 892 256	661 462	22.9%	2 182 150	75.4%	373 356	63.3%	77.2%
City of Matlosana	1 764 506	120 296	6.8%	1 425 517	80.8%	269 375	82.0%	(55.3%)
J B Marks	1 228 587	286 704	23.3%	1 000 586	81.4%	239 707	96.1%	19.6%
Drakenstein	1 762 691	439 527	24.9%	1 722 272	97.7%	356 571	99.6%	23.3%
Stellenbosch	1 030 602	255 617	24.8%	870 847	84.5%	197 752	96.4%	29.3%
George	1 186 038	360 956	30.4%	1 124 301	94.8%	250 301	95.8%	44.2%
Total	**34 491 097**	**9 719 150**	**28.2%**	**32 503 864**	**94.2%**	**8 130 604**	**94.4%**	**19.5%**

Source: National Treasury Local Government Database

Secondary cities aggregated budgets, revenue and expenditure per function as at 4th Quarter Ended 30 June 2026

	Budget	Fourth Quarter 2025/26		Year to date: 30 June 2026		Fourth Quarter 2024/25		
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 2024/25 to Q4 of 2025/26
Waste water management								
Matjhabeng	302 010	92 806	30.7%	370 679	122.7%	88 095	124.9%	5.3%
Emfuleni	669 956	106 689	15.9%	664 999	99.3%	151 702	97.2%	(29.7%)
Mogale City	454 532	186 837	41.1%	530 307	116.7%	110 006	98.4%	69.8%
Msunduzi	295 517	137 446	46.5%	422 939	143.1%	87 830	121.1%	56.5%
Newcastle	341 535	59 839	17.5%	358 688	105.0%	37 079	96.3%	61.4%
uMhlathuze	282 654	41 503	14.7%	284 983	100.8%	36 355	101.3%	14.2%
Polokwane	219 664	65 493	29.8%	240 248	109.4%	58 138	119.9%	12.7%
Govan Mbeki	193 719	33 425	17.3%	164 218	84.8%	39 667	76.2%	(15.7%)
Emalahleni (MP)	259 326	52 331	20.2%	204 876	79.0%	49 343	82.3%	6.1%
Steve Tshwete	160 779	29 528	18.4%	158 469	98.6%	37 710	101.8%	(21.7%)
City of Mbombela	266 662	10 090	3.8%	259 142	97.2%	6 420	95.6%	57.2%
Sol Plaatje	163 707	37 339	22.8%	150 722	92.1%	36 898	122.4%	1.2%
Madibeng	82 390	21 001	25.5%	83 959	101.9%	19 574	98.3%	7.3%
Rustenburg	925 775	84 399	9.1%	394 936	42.7%	135 912	54.9%	(37.9%)
City of Matlosana	188 515	26 340	14.0%	143 436	76.1%	25 163	75.8%	4.7%
J B Marks	161 007	27 011	16.8%	107 613	66.8%	21 038	90.2%	28.4%
Drakenstein	306 115	92 108	30.1%	307 288	100.4%	82 259	98.9%	12.0%
Stellenbosch	172 165	33 435	19.4%	169 193	98.3%	33 823	100.3%	(1.1%)
George	293 737	58 344	19.9%	263 983	89.9%	58 322	104.8%	0.0%
Total	**5 739 763**	**1 195 963**	**20.8%**	**5 280 677**	**92.0%**	**1 115 333**	**93.4%**	**7.2%**

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 2024/25 to Q4 of 2025/26
Waste water management								
Matjhabeng	296 133	119 024	40.2%	167 336	56.5%	155 538	82.9%	(23.5%)
Emfuleni	330 126	63 102	19.1%	203 520	61.6%	78 932	123.4%	(20.1%)
Mogale City	227 966	79 834	35.0%	173 943	76.3%	42 389	77.5%	88.3%
Msunduzi	419 587	209 969	50.0%	534 159	127.3%	102 942	114.7%	104.0%
Newcastle	173 879	31 799	18.3%	108 217	62.2%	38 612	87.1%	(17.6%)
uMhlathuze	252 068	63 147	25.1%	249 054	98.8%	52 340	98.4%	20.6%
Polokwane	146 920	38 826	26.4%	144 530	98.4%	33 734	101.4%	15.1%
Govan Mbeki	200 726	25 328	12.6%	203 684	101.5%	82 525	112.7%	(69.3%)
Emalahleni (MP)	310 671	(71 756)	(23.1%)	193 079	62.1%	(195 514)	62.0%	(63.3%)
Steve Tshwete	175 624	27 092	15.4%	142 733	81.3%	33 517	84.2%	(19.2%)
City of Mbombela	199 393	61 395	30.8%	179 793	90.2%	34 897	114.7%	75.9%
Sol Plaatje	153 066	48 718	31.8%	140 580	91.8%	36 705	90.4%	32.7%
Madibeng	94 202	34 501	36.6%	150 513	159.8%	13 406	73.2%	157.4%
Rustenburg	494 991	109 508	22.1%	278 064	56.2%	43 143	25.6%	153.8%
City of Matlosana	448 443	13 471	3.0%	254 941	56.9%	46 025	54.7%	(70.7%)
J B Marks	86 084	16 728	19.4%	(44 679)	(51.9%)	10 765	58.9%	55.4%
Drakenstein	173 430	45 003	25.9%	167 293	96.5%	39 720	96.0%	13.3%
Stellenbosch	217 677	73 832	33.9%	187 750	86.3%	59 616	92.8%	23.8%
George	405 254	160 301	39.6%	397 099	98.0%	112 635	101.8%	42.3%
Total	**4 806 238**	**1 149 822**	**23.9%**	**3 831 610**	**79.7%**	**821 928**	**82.4%**	**39.9%**

Source: National Treasury Local Government Database

Secondary cities aggregated budgets, revenue and expenditure per function as at 4th Quarter Ended 30 June 2026

R thousands	Budget: Adjusted Budget	Fourth Quarter 2025/26: Actual Revenue	Fourth Quarter 2025/26: 4th Q as % of adjusted budget	Year to date: 30 June 2026: Actual Revenue	Year to date: 30 June 2026: Total Revenue as % of adjusted budget	Fourth Quarter 2024/25: Actual Revenue	Fourth Quarter 2024/25: Total Revenue as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Waste management								
Matjhabeng	205 294	58 357	28.4%	233 274	113.6%	54 805	114.2%	6.5%
Emfuleni	438 326	54 780	12.5%	437 677	99.9%	104 502	94.0%	(47.6%)
Mogale City	373 236	93 184	25.0%	379 095	101.6%	41 415	74.3%	125.0%
Msunduzi	181 352	43 925	24.2%	199 937	110.2%	45 544	117.7%	(3.6%)
Newcastle	173 428	29 624	17.1%	173 608	100.1%	28 421	98.9%	4.2%
uMhlathuze	249 825	36 960	14.8%	256 470	102.7%	32 257	101.1%	14.6%
Polokwane	170 620	37 781	22.1%	179 759	105.4%	43 841	112.0%	(13.8%)
Govan Mbeki	188 392	33 485	17.8%	160 933	85.4%	39 467	76.6%	(15.2%)
Emalahleni (MP)	343 730	67 296	19.6%	262 532	76.4%	56 805	80.0%	18.5%
Steve Tshwete	186 120	34 343	18.5%	185 953	99.9%	43 928	101.8%	(21.8%)
City of Mbombela	363 985	46 219	12.7%	366 619	100.7%	41 614	93.3%	11.1%
Sol Plaatje	120 416	27 958	23.2%	113 461	94.2%	27 654	124.5%	1.1%
Madibeng	98 551	26 857	27.3%	101 929	103.4%	24 171	103.8%	11.1%
Rustenburg	482 217	75 281	15.6%	338 225	70.1%	116 327	87.0%	(35.3%)
City of Matlosana	389 436	66 393	17.0%	348 224	89.4%	60 182	86.4%	10.3%
J B Marks	101 736	17 961	17.7%	69 604	68.4%	21 120	100.1%	(15.0%)
Drakenstein	266 329	53 798	20.2%	275 669	103.5%	48 679	100.4%	10.5%
Stellenbosch	149 452	27 345	18.3%	142 440	95.3%	24 570	94.4%	11.3%
George	256 017	50 231	19.6%	228 994	89.4%	54 800	106.1%	(8.3%)
Total	**4 738 463**	**881 777**	**18.6%**	**4 454 404**	**94.0%**	**910 102**	**94.6%**	**(3.1%)**

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 2024/25 to Q4 of 2025/26
Waste management								
Matjhabeng	247 674	100 923	40.7%	170 385	68.8%	117 126	114.9%	(13.8%)
Emfuleni	250 645	34 761	13.9%	143 569	57.3%	37 608	107.4%	(7.6%)
Mogale City	225 311	46 699	20.7%	183 120	81.3%	104 216	100.7%	(55.2%)
Msunduzi	123 158	61 981	50.3%	140 656	114.2%	34 767	111.1%	78.3%
Newcastle	111 319	39 352	35.4%	130 401	117.1%	28 690	72.5%	37.2%
uMhlathuze	154 747	40 227	26.0%	152 874	98.8%	37 805	103.4%	6.4%
Polokwane	194 668	54 586	28.0%	203 520	104.5%	40 679	79.7%	34.2%
Govan Mbeki	134 753	23 681	17.6%	172 562	128.1%	66 258	128.6%	(64.3%)
Emalahleni (MP)	234 804	52 185	22.2%	176 345	75.1%	48 793	72.9%	7.0%
Steve Tshwete	152 371	44 076	28.9%	166 021	109.0%	43 045	107.5%	2.4%
City of Mbombela	226 205	188 714	83.4%	439 043	194.1%	105 425	124.3%	79.0%
Sol Plaatje	108 200	27 833	25.7%	99 323	91.8%	21 382	92.1%	30.2%
Madibeng	101 591	27 663	27.2%	103 209	101.6%	19 642	80.0%	40.8%
Rustenburg	250 221	109 744	43.9%	354 138	141.5%	87 786	78.5%	25.0%
City of Matlosana	294 756	22 262	7.6%	220 864	74.9%	34 883	51.7%	(36.2%)
J B Marks	73 994	13 279	17.9%	(42 547)	(57.5%)	14 033	71.9%	(5.4%)
Drakenstein	155 573	33 290	21.4%	135 564	87.1%	50 689	101.3%	(34.3%)
Stellenbosch	160 785	58 659	36.5%	151 195	94.0%	39 945	79.3%	46.8%
George	167 115	48 362	28.9%	158 920	95.1%	46 239	101.5%	4.6%
Total	**3 367 888**	**1 028 277**	**30.5%**	**3 259 161**	**96.8%**	**979 009**	**91.0%**	**5.0%**

Source: National Treasury Local Government Database

9. Aggregated municipal debtors age analysis:

Debtors Age Analysis as at 4th Quarter Ended 30 June 2026

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	8 267 282	5.2%	4 225 881	2.7%	3 852 364	2.4%	142 559 769	89.7%	158 905 296	32.8%	4 607 774	2.9%	158 454 809	99.7%
Trade and Other Receivables from Exchange Transactions - Electricity	10 880 323	19.7%	2 454 314	4.4%	1 835 715	3.3%	40 058 294	72.5%	55 228 646	11.4%	553 892	1.0%	18 132 589	32.8%
Receivables from Non-exchange Transactions - Property Rates	7 327 114	7.9%	2 566 383	2.8%	2 633 885	2.8%	80 439 953	86.5%	92 967 336	19.2%	852 153	0.9%	19 721 419	21.2%
Receivables from Exchange Transactions - Waste Water Management	2 455 114	5.3%	1 179 947	2.5%	1 104 480	2.4%	41 833 627	89.8%	46 573 168	9.6%	1 527 369	3.3%	26 678 386	57.3%
Receivables from Exchange Transactions - Waste Management	1 760 832	4.8%	704 284	1.9%	701 161	1.9%	33 323 811	91.3%	36 490 088	7.5%	510 796	1.4%	14 079 153	38.6%
Receivables from Exchange Transactions - Property Rental Debtors	240 150	4.9%	89 397	1.8%	89 621	1.8%	4 464 777	91.4%	4 883 945	1.0%	149 084	3.1%	1 861 870	38.1%
Interest on Arrear Debtor Accounts	2 534 577	3.5%	1 428 602	2.0%	1 613 480	2.3%	65 919 897	92.2%	71 496 555	14.8%	370 571	0.5%	14 452 252	20.2%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	356	0.6%	407	0.7%	536	0.9%	61 086	97.9%	62 385	0.0%	12 747	20.4%	-	-
Other	(1 153 472)	(6.5%)	87 419	0.5%	423 625	2.4%	18 497 551	103.6%	17 855 122	3.7%	(357 642)	(2.0%)	3 823 484	21.4%
Total	**32 312 274**	**6.7%**	**12 736 633**	**2.6%**	**12 254 869**	**2.5%**	**427 158 766**	**88.2%**	**484 462 541**	**100.0%**	**8 226 743**	**1.7%**	**257 203 962**	**53.1%**
Debtors Age Analysis By Customer Group														
Organs of State	2 158 696	8.3%	867 758	3.3%	1 188 558	4.5%	21 938 128	83.9%	26 153 140	5.4%	145 747	0.6%	1 952 303	7.5%
Commercial	12 272 812	11.4%	3 331 513	3.1%	2 865 184	2.7%	89 257 202	82.9%	107 726 711	22.2%	407 740	0.4%	12 101 619	11.2%
Households	17 257 559	5.1%	8 416 016	2.5%	7 991 212	2.3%	307 597 690	90.1%	341 262 477	70.4%	7 665 979	2.2%	243 017 356	71.2%
Other	623 207	6.7%	121 345	1.3%	209 914	2.3%	8 365 745	89.8%	9 320 212	1.9%	7 277	0.1%	132 683	1.4%
Total	**32 312 274**	**6.7%**	**12 736 633**	**2.6%**	**12 254 869**	**2.5%**	**427 158 766**	**88.2%**	**484 462 541**	**100.0%**	**8 226 743**	**1.7%**	**257 203 962**	**53.1%**
Per Province														
Eastern Cape	3 248 525	6.0%	1 562 056	2.9%	1 582 768	2.9%	47 643 972	88.2%	54 037 321	11.2%	1 026 046	1.9%	177 147 108	327.8%
Free State	2 045 005	4.6%	914 777	2.1%	902 418	2.0%	40 254 993	91.2%	44 117 193	9.1%	2 746 662	6.2%	2 529 280	5.7%
Gauteng	11 779 304	6.5%	5 565 689	3.1%	4 824 236	2.7%	157 982 507	87.7%	180 151 736	37.2%	4 270 896	2.4%	10 495	0.0%
Kwazulu-Natal	6 239 409	8.4%	2 115 334	2.8%	2 104 611	2.8%	63 925 894	85.9%	74 385 248	15.4%	(487 062)	(0.7%)	88 175 051	118.5%
Limpopo	1 108 113	4.7%	442 387	1.9%	448 647	1.9%	21 593 540	91.5%	23 592 687	4.9%	238 547	1.0%	(10 657 972)	(45.2%)
Mpumalanga	1 484 640	3.9%	630 690	1.7%	830 631	2.2%	35 191 013	92.3%	38 136 974	7.9%	(779 511)	(2.0%)	-	-
Northern Cape	714 583	5.6%	284 660	2.2%	239 422	1.9%	11 474 016	90.3%	12 712 681	2.6%	2 532	0.0%	-	-
North West	1 469 328	3.6%	575 009	1.4%	848 443	2.1%	38 163 961	93.0%	41 056 741	8.5%	1 209 409	2.9%	-	-
Western Cape	4 223 366	26.0%	646 030	4.0%	473 694	2.9%	10 928 869	67.2%	16 271 960	3.4%	(775)	(0.0%)	-	-
Total	**32 312 274**	**6.7%**	**12 736 633**	**2.6%**	**12 254 869**	**2.5%**	**427 158 766**	**88.2%**	**484 462 541**	**100.0%**	**8 226 743**	**1.7%**	**257 203 962**	**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 2026

	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 2026														
Buffalo City	716 850	6.9%	357 068	3.4%	303 395	2.9%	9 053 467	86.8%	10 430 780	4.1%	783 414	7.5%	1 889 307	18.1%
Cape Town	2 710 193	29.5%	322 950	3.5%	216 134	2.4%	5 946 499	64.7%	9 195 776	3.6%	-	-	-	-
City of Ekurhuleni	4 447 876	11.2%	2 048 439	5.2%	1 280 590	3.2%	31 936 364	80.4%	39 713 269	15.7%	2 218 067	5.6%		-
eThekwini	3 757 269	8.0%	1 658 340	3.5%	1 556 394	3.3%	40 148 663	85.2%	47 120 666	18.6%	-	-	22 838 659	48.5%
City of Johannesburg	3 148 973	4.1%	1 918 382	2.5%	1 939 755	2.5%	69 652 821	90.9%	76 659 931	30.3%	-	-	-	-
Mangaung	971 153	8.2%	304 378	2.6%	293 547	2.5%	10 247 882	86.7%	11 816 960	4.7%	2 923 649	24.7%	2 234 571	18.9%
Nelson Mandela Bay	1 508 476	5.9%	768 721	3.0%	581 393	2.3%	22 643 196	88.8%	25 501 786	10.1%	376 831	1.5%	175 257 801	687.2%
City of Tshwane	2 236 375	6.9%	642 499	2.0%	737 206	2.3%	29 016 199	88.9%	32 632 279	12.9%	2 131 053	6.5%	-	-
Total	**19 497 165**	**7.7%**	**8 020 777**	**3.2%**	**6 908 413**	**2.7%**	**218 645 093**	**86.4%**	**253 071 447**	**100.0%**	**8 433 014**	**3.3%**	**202 220 338**	**79.9%**
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%**
Movement between 4th Quarter Ended 30 June and 2025														
Buffalo City	33 404 335		28 259 317		23 937 254		1 441 069 724		1 526 670 630					
Cape Town	(47 094 712)		114 591 237		1 564 808		461 239 722		530 301 055					
City of Ekurhuleni	656 447 190		1 009 316 877		376 536 842		5 364 815 243		7 407 116 152					
eThekwini	(451 081 395)		(5 554 536)		249 647 685		6 948 713 899		6 741 725 653					
City of Johannesburg	317 537 581		181 969 557		129 915 426		9 171 011 291		9 800 433 855					
Mangaung	152 229 383		19 015 506		30 227 253		(829 162 266)		(627 690 124)					
Nelson Mandela Bay	(401 394 143)		126 103 308		(30 173 685)		5 359 946 097		5 054 481 577					
City of Tshwane	421 386 937		19 111 593		79 291 378		5 040 088 737		5 559 878 645					
Total	**681 435 176**		**1 492 812 859**		**860 946 961**		**32 957 722 447**		**35 992 917 443**					
Growth rate 4th Quarter Ended 30 June to 2025														
Buffalo City	4.9%		8.6%		8.6%		18.9%		17.1%					
Cape Town	(1.7%)		55.0%		0.7%		8.4%		6.1%					
City of Ekurhuleni	17.3%		97.1%		41.6%		20.2%		22.9%					
eThekwini	(10.7%)		(0.3%)		19.1%		20.9%		16.7%					
City of Johannesburg	11.2%		10.5%		7.2%		15.2%		14.7%					
Mangaung	18.6%		6.7%		11.5%		(7.5%)		(5.0%)					
Nelson Mandela Bay	(21.0%)		19.6%		(4.9%)		31.0%		24.7%					
City of Tshwane	23.2%		3.1%		12.1%		21.0%		20.5%					
Total	**3.6%**		**22.9%**		**14.2%**		**17.7%**		**16.6%**					

Source: National Treasury Local Government Database

Metros Debtors Age Analysis By Customer Group as at 4th Quarter Ended 30 June 2026

	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	1 000 271	11.1%	406 725	4.5%	551 659	6.1%	7 075 358	78.3%	9 034 012	3.6%	36	0.0%	1 039 422	11.5%
Commercial	7 356 158	12.5%	2 024 556	3.4%	1 644 001	2.8%	47 696 697	81.2%	58 721 413	23.2%	253 976	0.4%	4 605 032	7.8%
Households	10 963 064	6.0%	5 576 248	3.0%	4 698 653	2.6%	162 490 537	88.4%	183 728 503	72.6%	8 179 002	4.5%	196 443 202	106.9%
Other	177 671	11.2%	13 248	0.8%	14 100	0.9%	1 382 500	87.1%	1 587 519	0.6%	-	-	132 683	8.4%
Total	**19 497 165**	**7.7%**	**8 020 777**	**3.2%**	**6 908 413**	**2.7%**	**218 645 093**	**86.4%**	**253 071 447**	**100.0%**	**8 433 014**	**3.3%**	**202 220 338**	**79.9%**

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 2026

	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	%
City of Matlosana	421 349	3.4%	236 042	1.9%	244 435	2.0%	11 456 687	92.7%	12 358 513	12.5%	-	-	-	-
City of Mbombela	191 823	13.0%	9 977	0.7%	79 463	5.4%	1 199 122	81.0%	1 480 386	1.5%	-	-	-	-
Drakenstein	213 742	33.0%	36 037	5.6%	22 233	3.4%	375 879	58.0%	647 891	0.7%	-	-	-	-
Emalahleni (MP)	339 183	2.6%	230 964	1.8%	244 339	1.9%	12 358 373	93.8%	13 172 859	13.3%	-	-	-	-
Emfuleni	741 655	5.6%	547 715	4.1%	470 806	3.5%	11 504 590	86.7%	13 264 766	13.4%	-	-	-	-
George	135 436	19.2%	35 483	5.0%	31 854	4.5%	504 175	71.3%	706 949	0.7%	-	-	-	-
Govan Mbeki	212 015	5.1%	100 848	2.4%	94 281	2.3%	3 763 375	90.2%	4 170 518	4.2%	(536 529)	(12.9%)	-	-
J B Marks	63 374	3.4%	90 970	4.9%	117 742	6.4%	1 567 281	85.2%	1 839 367	1.9%	-	-	-	-
Madibeng	159 596	3.4%	88 343	1.9%	83 861	1.8%	4 335 354	92.9%	4 667 153	4.7%	-	-	-	-
Matjhabeng	276 933	2.7%	212 320	2.1%	221 088	2.2%	9 550 986	93.1%	10 261 327	10.4%	-	-	-	-
Mogale City	585 405	12.3%	131 390	2.8%	104 346	2.2%	3 928 458	82.7%	4 749 599	4.8%	-	-	-	-
Msunduzi	959 988	9.5%	162 304	1.6%	146 050	1.4%	8 853 036	87.5%	10 121 378	10.2%	-	-	65 270 693	644.9%
Newcastle	105 628	4.3%	49 745	2.0%	40 033	1.6%	2 247 813	92.0%	2 443 220	2.5%	-	-	-	-
Polokwane	224 837	10.9%	71 338	3.5%	54 500	2.6%	1 711 116	83.0%	2 061 790	2.1%	(146 390)	(7.1%)	-	-
Rustenburg	480 025	4.7%	61 215	0.6%	211 735	2.1%	9 559 694	92.7%	10 312 669	10.4%	-	-	-	-
Sol Plaatje	242 120	5.3%	129 837	2.8%	91 914	2.0%	4 101 967	89.8%	4 565 839	4.6%	-	-	-	-
Stellenbosch	116 643	29.3%	8 699	2.2%	7 655	1.9%	264 977	66.6%	397 974	0.4%	-	-	-	-
Steve Tshwete	119 049	17.3%	47 955	7.0%	26 473	3.8%	494 585	71.9%	688 062	0.7%	-	-	-	-
uMhlathuze	465 641	43.9%	28 374	2.7%	25 085	2.4%	541 666	51.1%	1 060 765	1.1%	54 661	5.2%	-	-
Total	**6 054 441**	**6.1%**	**2 279 557**	**2.3%**	**2 317 893**	**2.3%**	**88 319 135**	**89.2%**	**98 971 027**	**100.0%**	**(628 258)**	**(0.6%)**	**65 270 693**	**65.9%**

Source: National Treasury Local Government Database

Secondary cities Debtors Age Analysis By Customer Group as at 4th Quarter Ended 30 June 2026

	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	524 529	12.8%	163 019	4.0%	269 977	6.6%	3 124 690	76.5%	4 082 215	4.1%	(10 255)	(0.3%)	1 036 205	25.4%
Commercial	2 536 404	10.4%	691 917	2.8%	548 191	2.2%	20 693 641	84.6%	24 470 152	24.7%	8 882	0.0%	7 994 594	32.7%
Households	2 828 250	4.1%	1 366 219	2.0%	1 438 666	2.1%	62 570 154	91.7%	68 203 289	68.9%	(626 941)	(0.9%)	56 239 894	82.5%
Other	165 259	7.5%	58 402	2.6%	61 059	2.8%	1 930 651	87.1%	2 215 370	2.2%	56	0.0%	-	-
Total	**6 054 441**	**6.1%**	**2 279 557**	**2.3%**	**2 317 893**	**2.3%**	**88 319 135**	**89.2%**	**98 971 027**	**100.0%**	**(628 258)**	**(0.6%)**	**65 270 693**	**65.9%**

Source: National Treasury Local Government Database

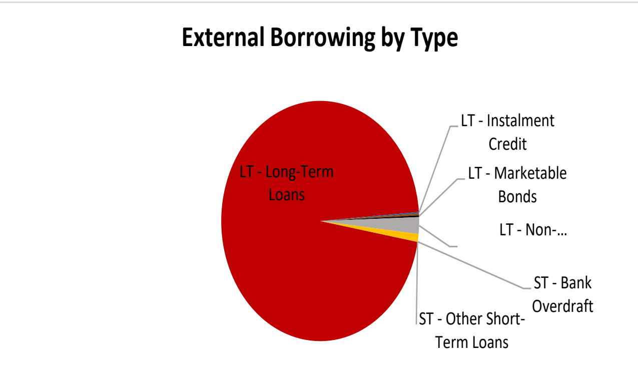
12. Aggregated municipal creditors age analysis:

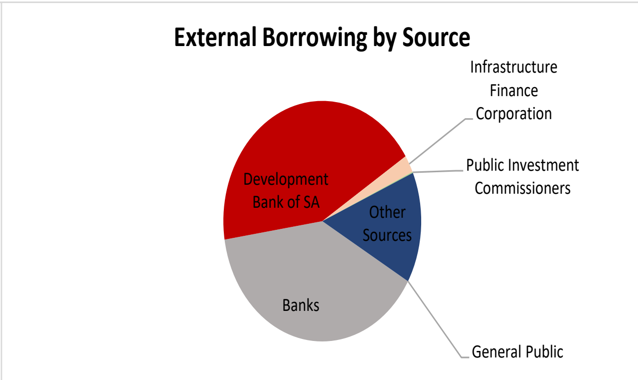
Creditors Age Analysis as at 4th Quarter Ended 30 June 2026

R thousands	0 - 30 Days Amount	%	31 - 60 Days Amount	%	61 - 90 Days Amount	%	Over 90 Days Amount	%	Total Amount	%
Bulk Electricity	11 955 650	12.0%	3 017 853	3.0%	2 386 978	2.4%	82 529 057	82.6%	99 889 538	53.9%
Bulk Water	1 952 049	6.4%	1 456 009	4.8%	564 734	1.9%	26 550 139	87.0%	30 522 931	16.5%
PAYE deductions	414 598	92.2%	9 818	2.2%	4 825	1.1%	20 428	4.5%	449 670	0.2%
VAT (output less input)	(77 622)	101.7%	413	(0.5%)	(274)	0.4%	1 185	(1.6%)	(76 299)	(0.0%)
Pensions / Retirement deductions	311 740	45.7%	9 037	1.3%	5 132	0.8%	356 614	52.2%	682 523	0.4%
Loan repayments	3 770	2.2%	-	-	-	-	165 906	97.8%	169 677	0.1%
Trade Creditors	13 532 391	31.4%	2 885 197	6.7%	1 281 597	3.0%	25 340 556	58.8%	43 114 196	23.3%
Auditor General	27 384	8.5%	5 271	1.6%	6 398	2.0%	283 985	87.9%	323 038	0.2%
Other	2 041 824	20.5%	370 456	3.7%	447 702	4.5%	7 090 205	71.3%	9 950 187	5.4%
Medical Aid deductions	156 065	99.3%	-	-	-	-	1 102	0.7%	157 167	0.1%
Total	**30 317 848**	**16.4%**	**7 754 052**	**4.2%**	**4 697 092**	**2.5%**	**142 339 178**	**76.9%**	**185 182 626**	**100.0%**
Per Province										
Eastern Cape	2 530 350	28.6%	382 412	4.3%	193 232	2.2%	5 750 744	64.9%	8 856 738	4.8%
Free State	1 089 532	2.4%	718 524	1.6%	765 458	1.7%	42 630 900	94.3%	45 204 414	24.4%
Gauteng	15 782 104	33.1%	3 936 132	8.2%	1 205 359	2.5%	26 800 780	56.2%	47 724 374	25.8%
Kwazulu-Natal	3 991 520	32.9%	567 453	4.7%	834 286	6.9%	6 751 733	55.6%	12 144 991	6.6%
Limpopo	1 465 712	28.0%	250 829	4.8%	152 241	2.9%	3 368 470	64.3%	5 237 252	2.8%
Mpumalanga	2 168 491	5.5%	927 118	2.4%	858 590	2.2%	35 306 917	89.9%	39 261 116	21.2%
North West	1 766 244	9.9%	730 397	4.1%	549 365	3.1%	14 792 200	82.9%	17 838 206	9.6%
Northern Cape	774 586	9.9%	219 889	2.8%	132 172	1.7%	6 735 088	85.7%	7 861 734	4.2%
Western Cape	749 309	71.1%	21 300	2.0%	6 391	0.6%	276 801	26.3%	1 053 801	0.6%
Total	**30 317 848**	**16.4%**	**7 754 052**	**4.2%**	**4 697 092**	**2.5%**	**142 413 634**	**76.9%**	**185 182 626**	**100.0%**

Source: National Treasury Local Government Database

13. Borrowing instruments:

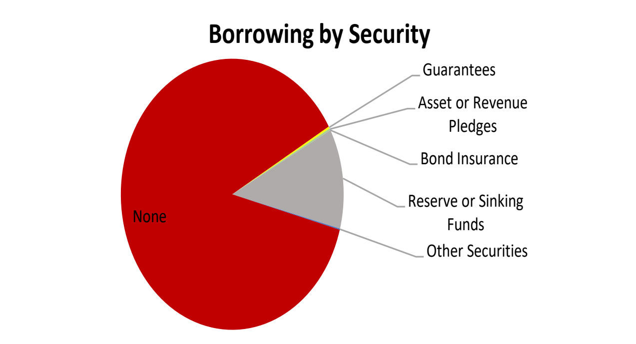


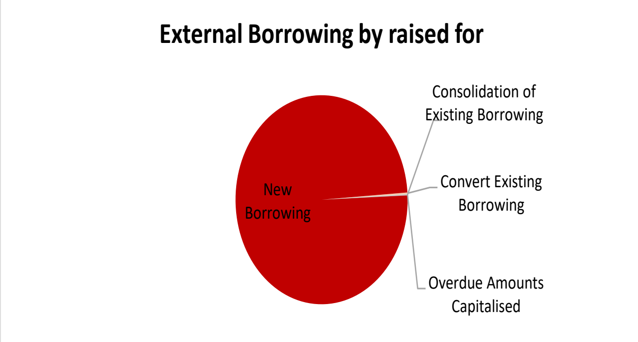


National Borrowing Monitoring as at 3rd Quarter Ended 30 June 2026

Type	Balance (R thousands)	%	Source		Balance (R thousands)	%
ST - Bank Overdraft	148	0.0	General Public	01	196	0.0
ST - Other Short-Term Loans	6 923	0.0	Banks	02	24 999 406	39.2
ST - Marketable Bonds		0.0	Development Bank of SA	03	27 659 154	43.4
ST - Non-Marketable Bonds		0.0	Infrastructure Finance Corporation	04	1 497 783	2.3
ST - Other Securities	6 000	0.0	Public Investment Commissioners	05	89 502	0.1
LT - Long-Term Loans	61 204 494	96.0	Insurance Companies and Private Pension Funds	06		0.0
LT - Instalment Credit	122 730	0.2	Municipal Pension Funds	07		0.0
LT - Financial Leases	162 891	0.3	Other Public Pension Funds	08		0.0
LT - Marketable Bonds	150 000	0.2	Unit Trusts	10		0.0
LT - Non-Marketable Bonds	1 435 333	2.3	Internal Funds	11		0.0
LT - Other Securities	666 667	1.0	Other Sources	12	9 509 144	14.9
Total	**63 755 186**	**100.0**	**Total**		**63 755 185**	**99.9**

Source: National Treasury Local Government Database





External Borrowing by Security

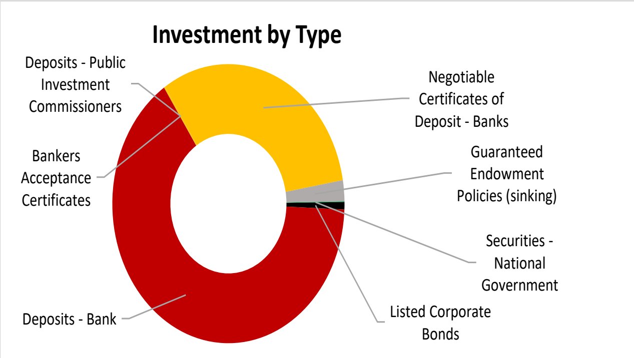
Security	Balance (R thousands)	%
Guarantees	686 875	0.3
Asset or Revenue Pledges	581 485	0.2
Bond Insurance	35 627	0.0
Reserve or Sinking Funds	32 417 979	11.9
Other Securities	360 793	0.1
None	237 427 524	87.4
Total	**271 510 283**	**99.9**

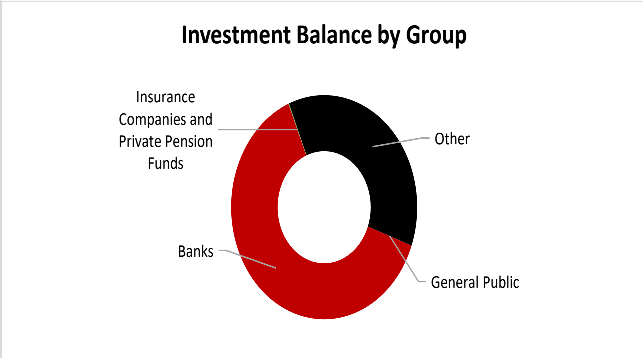
External Borrowing by Raised for

Raised for	Balance (R thousands)	%
N/A		0.0
Convert Existing Borrowing	153 912	0.2
Overdue Amounts Capitalised	3 772	0.0
Consolidation of Existing Borrowing	127 551	0.2
New Borrowing	63 469 951	99.6
Bridging Finance		0.0
Total	**63 755 186**	**100.0**

Source: National Treasury Local Government Database

14. Investment instruments:





National Investment Monitoring as at 4th Quarter Ended 30 June 2026

Investment by Type

Type	Balance (R thousands)	%
Securities - National Government	29 242	0.1
Listed Corporate Bonds	287 491	0.9
Deposits - Bank	21 660 371	65.0
Deposits - Public Investment Commissioners	52 537	0.2
Deposits - Corporation for Public Deposits		0.0
Bankers Acceptance Certificates	1 174	0.0
Negotiable Certificates of Deposit - Banks	10 499 313	31.5
Guaranteed Endowment Policies (sinking)	807 276	2.4
Repurchase Agreements - Banks		0.0
Municipal Bonds		0.0
Total	**33 337 404**	**100.1**

Investment by Committed

Committed	Balance (R thousands)	%
Legally Committed	6 379 446	19.1
Self Imposed Committed	2 427 329	7.3
Not Committed	24 530 630	73.6
Total	**33 337 405**	**100.0**

Source: National Treasury Local Government Database

Investment by Group

Group	Balance (R thousands)	%
General Public	6 736	0.0
Banks	21 049 142	63.1
Development Bank of SA		0.0
Infrastructure Finance Corporation		0.0
Public Investment Commissioners		0.0
Insurance Companies and Private Pension Funds	40 606	0.1
Municipal Pension Funds		0.0
Other Public Pension Funds		0.0
Unit Trusts		0.0
Internal Funds		0.0
Other	12 240 921	36.7
Total	**33 337 405**	**99.9**

Investment Profile for the year 2026

	Amount (R thousands)
Interest Accrued	5 165 022
Investment Top Up	128 817 857
Partial/Premature Withdrawal	-135 027 279
Total	**-1 044 400**

Source: National Treasury Local Government Database

15. Non-financial information in terms of the MFMA Circular No. 88 (Attached as Annexure B).

16. Cash balances (Attached as Annexure C).

17. Conditional Grants:

4th Quarter Ended 30 June 2026

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 2025/26	Approved payment schedule	Transferred to municipalities for direct grants	Actual expenditure National Department by 30 September 2025	Actual expenditure by municipalities by 30 September 2025	Actual expenditure National Department by 31 December 2025	Actual expenditure by municipalities by 31 December 2025	Actual expenditure National Department by 31 March 2026	Actual expenditure by municipalities by 31 March 2026	Actual expenditure National Department by 30 June 2026	Actual expenditure by municipalities by 30 June 2026	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 2025/26	YTD expenditure by municipalities
National Treasury (Vote 8)																						
Programme and Project Preperation Support Grant				-											-	-	-	-	-	-	5 673	-
Local Government Financial Management Grant	585 885			585 885	585 885	585 885	134 282	67 916	129 348	120 663	94 295	123 867	105 228	154 399	463 153	466 844	11,6%	24,6%	79,1%	79,7%	200	
Infrastructure Skills Development Grant	172 774			172 774	172 774	170 174	33 494	44 523	36 508	28 682	32 499	40 099	46 781	30 027	149 282	143 330	43,9%	(25,1%)	86,4%	83,0%		
Integrated City Development Grant				-											-	-	-	-	-	-		
Urban Development Financing Grant (Schedule 4B)	1 023 636			1 023 636				21 649		54 205		228 427		739 163	-	1 043 444	-	223,6%	-	101,9%		
Neighbourhood Development Partnership (Schedule 5B)	542 396			542 396	542 396	449 395	111 035	63 890	127 590	143 965	59 944	108 399	87 004	125 473	385 573	441 727	45,1%	15,8%	71,1%	81,4%	47 492	17 842
Neighbourhood Development Partnership (Schedule 6B)	99 140			99 140	99 140	-									-	-	-	-	-	-		
Smart Meter Grant (Schedule 6B)	650 000			650 000	650 000	-									-	-	-	-	-	-		
Sub-Total Vote	**3 073 831**	**-**		**3 073 831**	**2 050 195**	**1 205 454**	**278 811**	**197 977**	**293 446**	**347 516**	**186 738**	**500 792**	**239 013**	**1 049 062**	**998 008**	**2 095 346**	**28,0%**	**109,5%**	**42,9%**	**90,1%**	**53 365**	**17 842**
Cooperative Governance (Vote 3)																						
Integrated Urban Development Grant	1 278 114			1 278 114	1 278 114	1 270 764	259 021	223 318	462 093	393 688	227 268	241 355	293 291	325 750	1 241 673	1 184 110	29,1%	35,0%	97,1%	92,6%	535	535
Municipal Systems Improvement Grant (Schedule 5B)				-											-	-	-	-	-	-		
Municipal Systems Improvement Grant (Schedule 6B)				-											-	-	-	-	-	-		
Municipal Disaster Grant	199 160	116 894		316 054	316 054	395 054	2 993	5 249	29 202	56 202	55 606	60 788	47 635	51 312	135 436	173 552	(14,3%)	(15,6%)	42,9%	54,9%	210 826	78 403
Municipal Disaster Recovery Grant	708 974	1 452 141		2 161 115	2 161 115	2 161 115	29 558	57 912	137 283	149 437	126 948	134 658	122 647	397 574	416 436	739 580	(3,4%)	195,2%	19,3%	34,2%	644 139	191 387
Sub-Total Vote	**2 186 248**	**1 569 035**		**3 755 283**	**3 755 283**	**3 826 933**	**291 572**	**286 479**	**628 578**	**599 327**	**409 822**	**436 801**	**463 573**	**774 635**	**1 793 545**	**2 097 242**	**13,1%**	**77,3%**	**47,8%**	**55,8%**	**855 500**	**270 325**
Transport (Vote 40)																						
Public Transport Network Grant	7 241 074	303 000		7 544 074	7 544 074	6 990 434	744 146	667 432	1 650 108	1 169 872	1 232 195	889 661	1 386 093	1 532 507	5 012 542	4 259 472	12,5%	72,3%	66,4%	56,5%	221 988	
Rural Road Assets Management Systems Grant	126 051			126 051	126 051	121 078	17 849	13 823	36 243	31 839	33 962	22 797	26 063	26 548	114 117	95 007	(23,3%)	16,5%	90,5%	75,4%	1 161	
Sub-Total Vote	**7 367 125**	**303 000**		**7 670 125**	**7 670 125**	**7 111 512**	**761 995**	**681 255**	**1 686 351**	**1 201 711**	**1 266 157**	**912 457**	**1 412 156**	**1 559 056**	**5 126 659**	**4 354 479**	**11,5%**	**70,9%**	**66,8%**	**56,8%**	**223 149**	
Public Works and Infrastructure (Vote 13)																						
Expanded Public Works Programme Integrated Grant (Municipality)	567 281			567 281	567 281	563 551	115 652	144 338	147 704	178 148	98 370	121 171	56 964	76 404	418 690	520 061	(42,1%)	(36,9%)	73,8%	91,7%	384	384
Sub-Total Vote	**567 281**	**-**		**567 281**	**567 281**	**563 551**	**115 652**	**144 338**	**147 704**	**178 148**	**98 370**	**121 171**	**56 964**	**76 404**	**418 690**	**520 061**	**(42,1%)**	**(36,9%)**	**73,8%**	**91,7%**	**384**	**384**
Mineral Resources and Energy (Vote 34)																						
Integrated National Electrification Programme (Municipal) Grant	1 697 076			1 697 076	1 697 076	1 605 656	336 502	185 380	459 767	410 172	265 322	299 076	259 590	307 835	1 321 181	1 202 462	(2,2%)	2,9%	77,9%	70,9%	37 270	10 191
Integrated National Electrification Programme (Allocation in-kind) Grant	2 274 401			2 274 401	2 274 401	-									-	-	-	-	-	-		
Energy Efficiency and Demand Side Management (Municipal) Grant	246 260			246 260	246 260	224 360	42	11 231	81 252	51 794	60 724	67 750	28 906	39 460	170 924	170 236	(52,4%)	(41,8%)	69,4%	69,1%	438	
Energy Efficiency and Demand Side Management (Eskom) Grant				-											-	-	-	-	-	-		
Sub-Total Vote	**4 217 737**	**-**		**4 217 737**	**4 217 737**	**1 830 016**	**336 544**	**196 612**	**541 019**	**461 966**	**326 046**	**366 826**	**288 496**	**347 295**	**1 492 105**	**1 372 698**	**(11,5%)**	**(5,3%)**	**76,8%**	**70,6%**	**37 708**	**10 191**
Water and Sanitation (Vote 41)																						
Regional Bulk Infrastructure Grant (Schedule 5B)	3 756 930			3 756 930	3 756 930	3 544 930	494 855	347 715	911 553	699 211	587 960	478 612	1 001 282	872 904	2 995 650	2 398 442	70,3%	82,4%	79,7%	63,8%	31 676	
Regional Bulk Infrastructure Grant (Schedule 6B)	3 226 507			3 226 507	3 226 507	-									-	-	-	-	-	-		
Water Services Infrastructure Grant (Schedule 5B)	4 218 561			4 218 561	4 218 561	3 999 254	852 855	467 193	1 169 745	1 145 376	700 922	704 974	918 313	711 379	3 641 835	3 028 921	31,0%	0,9%	86,3%	71,8%	99 844	6 439
Water Services Infrastructure Grant (Schedule 6B)	1 118 932			1 118 932	1 118 932	-									-	-	-	-	-	-		
Sub-Total Vote	**12 320 930**	**-**		**12 320 930**	**12 320 930**	**7 544 184**	**1 347 710**	**814 908**	**2 081 298**	**1 844 587**	**1 288 882**	**1 183 585**	**1 919 595**	**1 584 283**	**6 637 485**	**5 427 363**	**48,9%**	**33,9%**	**83,2%**	**68,1%**	**131 520**	**6 439**
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)	4 717 475			4 717 475	4 717 475	4 613 726	632 860	549 918	1 463 160	1 968 997	704 974	134 770	1 217 778	1 079 975	4 018 772	3 733 659	72,7%	701,3%	85,2%	79,1%	45 437	27 779
Sub-Total Vote	**4 717 475**	**-**		**4 717 475**	**4 717 475**	**4 613 726**	**632 860**	**549 918**	**1 463 160**	**1 968 997**	**704 974**	**134 770**	**1 217 778**	**1 079 975**	**4 018 772**	**3 733 659**	**72,7%**	**701,3%**	**85,2%**	**79,1%**	**45 437**	**27 779**
Sub-Total	**34 450 627**	**1 872 035**		**36 322 662**	**35 299 026**	**26 695 376**	**3 765 144**	**2 871 486**	**6 841 556**	**6 602 251**	**4 280 989**	**3 656 401**	**5 597 575**	**6 470 710**	**20 485 264**	**19 600 848**	**30,8%**	**77,0%**	**70,8%**	**67,7%**	**1 347 063**	**332 960**
Cooperative Governance (Vote 3)																						
Municipal Infrastructure Grant	17 357 571			17 357 571	17 390 114	16 841 751	4 229 655	3 027 745	5 475 252	4 940 270	2 810 470	3 037 723	3 795 760	3 239 217	16 311 137	14 244 956	35,1%	6,6%	94,0%	82,1%	123 900	30 538
Municipal Infrastructure Grant (Schedule 6B)	493 807			493 807	493 807	-									-	-	-	-	-	-		
Sub-Total Vote	**17 851 378**	**-**		**17 851 378**	**17 883 921**	**16 841 751**	**4 229 655**	**3 027 745**	**5 475 252**	**4 940 270**	**2 810 470**	**3 037 723**	**3 795 760**	**3 239 217**	**16 311 137**	**14 244 956**	**35,1%**	**6,6%**	**94,0%**	**82,1%**	**123 900**	**30 538**
Sub-Total	**17 851 378**	**-**		**17 851 378**	**17 883 921**	**16 841 751**	**4 229 655**	**3 027 745**	**5 475 252**	**4 940 270**	**2 810 470**	**3 037 723**	**3 795 760**	**3 239 217**	**16 311 137**	**14 244 956**	**35,1%**	**6,6%**	**94,0%**	**82,1%**	**123 900**	**30 538**
Total	**52 302 005**	**1 872 035**		**54 174 040**	**53 182 947**	**43 537 127**	**7 994 799**	**5 899 231**	**12 316 808**	**11 542 521**	**7 091 459**	**6 694 125**	**9 393 335**	**9 709 927**	**36 796 401**	**33 845 804**	**32,5%**	**45,1%**	**79,5%**	**73,1%**	**1 470 963**	**363 498**

18. Over- and underspending of budgets for period ended 30 June 2026:

Over and under billing of revenue to total budgets as at 4th Quarter Ended 30 June 2026 (Preliminary results)

R thousands	Code	Main appropriation	Adjusted Budget	Year to date: 30 June 2026	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	65 039 099	66 128 700	59 301 810	91.2%	89.7%	(1 397 195)	8 224 084	(2.1%)	12.4%
Free State	FS	33 974 598	33 682 710	28 816 293	84.8%	85.6%	(86 595)	4 953 012	(0.3%)	14.7%
Gauteng	GT	245 124 240	246 376 784	246 237 933	100.5%	99.9%	(6 635 177)	6 774 028	(2.7%)	2.7%
Kwazulu-Natal	KZ	121 606 316	124 664 540	118 095 246	97.1%	94.7%	(71 742)	6 641 036	(0.1%)	5.3%
Limpopo	LP	37 455 417	38 948 314	34 901 869	93.2%	89.6%	(982 822)	5 029 267	(2.5%)	12.9%
Mpumalanga	MP	36 058 716	38 176 289	34 007 590	94.3%	89.1%	(571 083)	4 739 782	(1.5%)	12.4%
North West	NW	30 910 059	31 614 184	24 958 405	80.7%	78.9%	(23 923)	6 679 702	(0.1%)	21.1%
Northern Cape	NC	13 820 267	14 042 635	11 223 687	81.2%	79.9%	(60 431)	2 879 379	(0.4%)	20.5%
Western Cape	WC	122 579 746	124 339 072	120 248 771	98.1%	96.7%	(55 316)	4 145 617	(0.0%)	3.3%
Total National		**706 568 457**	**717 973 227**	**677 791 604**	**95.9%**	**94.4%**	**(9 884 284)**	**50 065 907**	**(1.4%)**	**7.0%**
						Net		**40 181 623**		

Source: National Treasury Local Government Database

Over and under spending to total expenditure budget for the fourth quarter ended 30 June 2026

R thousands	Code	Main appropriation	Adjusted Budget	Year to date: 30 June 2026	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	65 635 695	67 009 140	54 314 601	82.8%	81.1%	(901 481)	13 596 020	(1.3%)	20.3%
Free State	FS	33 924 576	35 332 788	29 006 372	85.5%	82.1%	(194 390)	6 520 806	(0.6%)	18.5%
Gauteng	GT	238 278 794	240 727 776	239 278 536	100.4%	99.4%	(10 745 966)	12 195 206	(4.5%)	5.1%
Kwazulu-Natal	KZ	119 795 622	122 547 644	112 301 003	93.7%	91.6%	(2 565 671)	12 812 313	(2.1%)	10.5%
Limpopo	LP	35 812 864	38 634 536	34 240 318	95.6%	88.6%	(1 345 464)	5 739 682	(3.5%)	14.9%
Mpumalanga	MP	36 015 677	39 016 855	34 674 840	96.3%	88.9%	(428 388)	4 770 404	(1.1%)	12.2%
North West	NW	31 541 012	32 497 430	25 847 727	81.9%	79.5%	(1 097 463)	7 747 166	(3.4%)	23.8%
Northern Cape	NC	13 665 551	14 492 597	10 953 213	80.2%	75.6%	(100 233)	3 639 618	(0.7%)	25.1%
Western Cape	WC	122 515 296	124 437 518	112 001 892	91.4%	90.0%	-	12 435 626	-	10.0%
Total National		**697 185 086**	**714 696 285**	**652 618 501**	**93.6%**	**91.3%**	**(17 379 057)**	**79 456 841**	**(2.4%)**	**11.1%**
						Net		**62 077 784**		

Source: National Treasury Local Government Database

OVER AND UNDER SPENDING OF CAPITAL BUDGET FOR THE 4th Quarter Ended 30 June 2026 (Preliminary results)

		(Over)			Target		Under			Insufficient Information
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%	
Summary per Province										
Eastern Cape	EC	4	1	1	0	2	3	2	26	0
Free State	FS	0	0	1	0	0	0	2	20	0
Gauteng	GT	0	0	0	0	0	2	0	9	0
Kwazulu-Natal	KZ	1	0	1	5	4	10	6	27	0
Limpopo	LP	3	1	0	1	0	1	5	16	0
Mpumalanga	MP	0	3	0	1	1	0	5	10	0
North West	NW	4	1	0	1	1	1	0	14	0
Northern Cape	NC	4	0	0	0	0	0	0	27	0
Western Cape	WC	2	0	1	2	5	4	2	14	0
Total		**18**	**6**	**4**	**10**	**13**	**21**	**22**	**163**	**0**

Source: National Treasury Local Government Database

OVER AND UNDER SPENDING OF OPERATING BUDGET FOR THE 4th Quarter Ended 30 June 2026 (Preliminary results)

		(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	2	0	0	1	3	6	7	20	0
Free State	FS	0	2	0	2	1	2	2	14	0
Gauteng	GT	1	0	0	1	3	3	3	0	0
Kwazulu-Natal	KZ	6	1	4	5	6	12	8	12	0
Limpopo	LP	2	0	0	1	1	5	6	12	0
Mpumalanga	MP	1	0	2	3	2	3	1	8	0
North West	NW	1	0	1	0	2	1	1	16	0
Northern Cape	NC	0	0	1	1	4	0	2	23	0
Western Cape	WC	0	0	0	1	2	9	8	10	0
Total		**13**	**3**	**8**	**15**	**24**	**41**	**38**	**115**	**0**

Source: National Treasury Local Government Database

Over and under spending of budget for 2024/25 to 2025/26

	2024/25			2025/26		
R thousands	**(Over)**	**Under**	**Net**	**(Over)**	**Under**	**Net**
Total	(19 806 236)	74 535 558	54 729 322	(17 379 057)	79 456 841	62 077 784
Capital	(4 102 942)	29 379 798	25 276 855	(1 975 957)	20 575 534	18 599 577
Operating	(18 497 220)	47 949 687	29 452 467	(20 314 507)	63 792 714	43 478 208

Source: National Treasury Local Government Database

% OVER AND UNDER SPENDING FOR BUDGET FOR 2022/23 TO 2025/26

	2024/25		2025/26	
Percentage	**(Over)**	**Under**	**(Over)**	**Under**
Total	(3.1%)	11.5%	(2.4%)	11.1%
Capital	(5.3%)	38.0%	(2.4%)	24.5%
Operating	(3.2%)	8.4%	(3.2%)	10.1%

Source: National Treasury Local Government Database

AGGREGRATED CONDITIONAL GRANTS EXPENDITURE FOR THE 4th Quarter Ended 30 June 2026 (Preliminary results)

R thousands	Code	Main allocation	Adjusted allocation	Year to date: 30 June 2026	Total Expenditure as % of Main allocation	Total Expenditure as % of Adjusted allocation	(Over)	Under	(Over) as % of Adjusted Allocation	Under as % of Adjusted Allocation
Summary per Province										
Eastern Cape	EC	7 139 089	7 635 276	4 794 237	67.2%	62.8%	(177 255)	3 018 294	(2.3%)	39.5%
Free State	FS	2 220 672	2 220 672	1 804 813	81.3%	81.3%	(187 228)	603 087	(8.4%)	27.2%
Gauteng	GT	6 183 034	6 183 034	5 099 234	82.5%	82.5%	(23 822)	1 107 623	(0.4%)	17.9%
Kwazulu-Natal	KZ	8 759 693	9 477 493	7 134 458	81.4%	75.3%	(147 221)	2 490 256	(1.6%)	26.3%
Limpopo	LP	5 277 968	5 774 018	5 510 742	104.4%	95.4%	(280 901)	544 177	(4.9%)	9.4%
Mpumalanga	MP	3 617 982	3 707 982	3 177 444	87.8%	85.7%	(300 765)	831 303	(8.1%)	22.4%
North West	NW	3 693 200	3 765 198	1 957 647	53.0%	52.0%	(66 816)	1 874 366	(1.8%)	49.8%
Northern Cape	NC	1 820 911	1 820 911	1 364 039	74.9%	74.9%	(48 933)	505 805	(2.7%)	27.8%
Western Cape	WC	5 726 669	5 726 669	4 900 612	85.6%	85.6%	(226 368)	1 052 426	(4.0%)	18.4%
Total		**44 439 218**	**46 311 253**	**35 743 225**	**80.4%**	**77.2%**	**(1 459 309)**	**12 027 337**	**(3.2%)**	**26.0%**
						Nett		**10 568 028**		

Source: National Treasury Local Government Database

Over and under spending of conditional grants for 2022/23 TO 2025/26

	2022/23			2023/24			2024/25			2025/26		
R thousands	**(Over)**	**Under**	**Net**	**(Over)**	**Under**	**Net**	**(Over)**	**Under**	**Net**	**(Over)**	**Under**	**Net**
Conditional Grants	(25 417 302)	525 318	(24 891 984)	(33 188 610)	47 400	(33 141 211)	(32 010 038)	610 355	(31 399 684)	(35 776 403)	33 179	(35 743 225)

Source: National Treasury Local Government Database