



SUMMARY TABLES:

According to the budgeted monthly operational and capital expenditure submitted by all municipalities as supporting tables to the adjusted budgets, municipalities recorded an under performance of 7 per cent or R22 billion on budgeted billed and other revenue, an under performance of 17 per cent or R51.8 billion on budgeted operational expenditure and an over performance of 4.9 per cent or R2.3 billion on budgeted capital expenditure.

1. Consolidated statement of financial performance

Description	Budget year 2019/20								
	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	Q3 Mar Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %
R thousands									
Financial Performance									
Property rates	71 212 757	71 539 943	21 853 796	15 462 665	16 440 264	53 756 726	55 829 516	(2 072 791)	(3.71)
Service charges	210 176 145	210 837 624	47 225 290	43 276 798	44 209 554	134 711 643	151 166 530	(16 454 887)	(10.89)
Investment revenue	4 415 551	4 738 424	1 181 816	926 496	1 453 734	3 562 046	3 541 597	20 449	0.58
Transfers and subsidies	81 099 459	86 676 895	29 184 604	20 150 184	21 563 300	70 898 087	68 491 911	2 406 176	3.51
Other own revenue	42 173 675	46 412 084	9 986 294	10 152 610	9 388 843	29 527 747	35 438 587	(5 910 839)	(16.68)
Total Revenue (excluding capital transfers and contributions)	409 077 588	420 204 969	109 431 800	89 968 753	93 055 696	292 456 249	314 468 141	(22 011 892)	(7.00)
Employee costs	120 480 548	119 438 971	23 737 527	25 852 610	27 409 726	76 999 862	89 250 422	(12 250 560)	(13.73)
Remuneration of councillors	4 506 203	4 495 566	902 410	912 119	1 026 862	2 841 391	3 350 681	(509 291)	(15.20)
Depreciation & asset impairment	32 502 794	32 366 909	4 927 337	5 706 729	5 433 004	16 067 069	23 805 586	(7 738 517)	(32.51)
Finance charges	10 399 250	11 975 624	2 118 099	2 274 658	2 761 655	7 154 411	7 796 791	(642 380)	(8.24)
Materials and bulk purchases	128 014 083	123 746 126	32 257 661	25 560 786	24 464 637	82 283 083	91 616 411	(9 333 327)	(10.19)
Transfers and subsidies	3 939 475	4 075 702	620 166	774 754	802 025	2 196 945	2 957 570	(760 625)	(25.72)
Other expenditure	103 458 831	115 231 882	18 040 893	23 880 813	22 111 363	64 033 069	84 632 745	(20 599 675)	(24.34)
Total Expenditure	403 301 184	411 330 781	82 604 092	84 962 468	84 009 271	251 575 830	303 410 205	(51 834 375)	(17.08)
Surplus/(Deficit)	5 776 404	8 874 189	26 827 709	5 006 285	9 046 426	40 880 419	11 057 936	29 822 483	269.69
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	39 292 662	42 795 315	2 656 516	6 478 837	5 961 764	15 097 117	30 258 822	(15 161 705)	(50.11)
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions) & Transfers and subsidies - capital (in-kind - all)	1 989 404	1 335 359	402 975	389 490	384 071	1 176 536	895 466	281 070	31.39
Surplus/(Deficit) after capital transfers & contributions	47 058 471	53 004 863	29 887 200	11 874 611	15 392 260	57 154 072	42 212 224	14 941 847	35.40
Share of surplus/ (deficit) of associate	1 616	1 616	-	-	99	99	1 212	(1 112)	(91.81)
Surplus/(Deficit) for the year	47 060 086	53 006 478	29 887 200	11 874 611	15 392 359	57 154 171	42 213 436	14 940 735	35.39
Capital expenditure & funds sources									
Capital expenditure	78 363 267	78 425 236	30 375 180	12 523 029	9 650 265	52 548 473	54 715 899	(2 167 426)	(3.96)
Transfers recognised - capital	40 353 788	42 219 697	11 699 396	9 016 546	5 735 602	26 451 543	29 533 033	(3 081 490)	(10.43)
Borrowing	17 557 397	16 017 275	971 778	1 400 788	1 656 078	4 028 645	9 732 438	(5 703 794)	(58.61)
Internally generated funds	11 405 692	11 287 538	15 610 133	1 865 293	1 490 969	18 966 395	7 887 980	11 078 415	140.45
Total sources of capital funds¹	69 316 877	69 524 511	28 281 307	12 282 628	8 882 649	49 446 583	47 153 451	2 293 132	4.86

Source: National Treasury Local Government database

¹Note that the capital expenditure is not fully funded. This is due to incorrect use of the FUND segment in mSCOA.

2. Consolidated statement of financial position

Description	2018/19		Budget year 2019/20							
	Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	Q3 Mar Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %
R thousands										
ASSETS										
Current assets										
Cash	10 513 360	6 382 394	24 259 311	5 549 344	1 991 056	3 144 921	10 685 320	18 531 871	(7 846 551)	(42.34)
Call deposits and investments	23 467 465	19 608 526	21 296 063	13 480 050	(589 364)	9 317 376	22 208 062	7 596 767	14 611 295	192.34
Consumer debtors	39 139 354	55 292 271	43 758 980	40 083 243	5 324 940	115 015 710	160 423 893	31 476 300	128 947 593	409.67
Other debtors	41 393 962	21 414 036	20 365 467	24 713 812	5 434 287	1 686 057	31 834 157	18 508 961	13 325 195	71.99
Current portion of long-term receivables	906 341	1 349 114	512 554	556 593	227 312	(28 742)	755 163	374 288	380 875	101.76
Inventory	5 813 688	4 950 019	4 831 848	4 752 445	(425 096)	460 609	4 787 958	3 321 268	1 466 690	44.16
Total current assets	121 234 171	108 996 359	115 024 222	89 135 487	11 963 135	129 595 931	230 694 553	79 809 456	150 885 097	189.06
Non current assets										
Long-term receivables	1 497 852	1 958 647	502 783	1 640 505	(89 670)	(44 622)	1 506 212	190 821	1 315 392	689.33
Investments	8 461 143	6 649 581	5 807 716	3 222 196	1 835 439	2 195 521	7 253 157	1 822 194	5 430 962	298.05
Investment property	17 208 298	15 254 693	16 874 283	13 939 349	804 734	155 977	14 900 060	12 973 518	1 926 542	14.85
Investment in Associate	839 221	453 415	371 015	642 700	(54 647)		588 053	336 993	251 060	74.50
Property, plant and equipment	423 605 883	474 885 493	526 028 111	329 826 609	19 648 934	11 186 966	360 662 509	360 062 845	599 664	0.17
Biological	(900 900)	48 401	138 468	163 569	(1 295)	1 552	163 826	107 182	56 644	52.85
Intangible	2 109 681	2 828 807	2 244 575	1 431 687	132 611	(250 120)	1 314 178	1 326 169	(11 991)	(0.90)
Other non-current assets	4 983 811	2 721 931	1 451 214	1 380 674	258 407	484 048	2 123 128	835 620	1 287 508	154.08
Total non current assets	457 804 989	504 800 968	553 418 164	352 247 287	22 534 514	13 729 322	388 511 124	377 655 342	10 855 782	2.87
TOTAL ASSETS	579 039 160	613 797 327	668 442 387	441 382 775	34 497 649	143 325 253	619 205 676	457 464 798	161 740 879	35.36
LIABILITIES										
Current liabilities										
Bank overdraft	9 096	116 101	31 445	(26 186)	58 133	26 407	58 354	19 520	38 834	198.95
Borrowing	8 895 536	3 611 280	3 020 687	528 075	(445 737)	(131 064)	(48 727)	1 643 451	(1 692 177)	(102.96)
Consumer deposits	3 326 505	2 574 568	2 982 619	2 252 781	591 283	(158 500)	2 685 564	1 876 141	809 423	43.14
Trade and other payables	110 949 876	77 260 208	72 782 464	68 914 333	13 825 791	121 634 604	204 374 727	55 717 822	148 656 905	266.80
Provisions	14 368 645	9 541 473	10 359 574	11 368 753	(10 068)	219 049	11 577 734	6 924 787	4 652 947	67.19
Total current liabilities	137 549 657	93 103 630	89 176 789	83 037 756	14 019 401	121 590 496	218 647 653	66 181 721	152 465 932	230.37
Non current liabilities										
Financial liabilities	30 140 519	52 725 307	31 763 459	20 021 877	667 756	(869 796)	19 819 837	17 617 494	2 202 343	12.50
Provisions	17 833 044	23 409 528	19 347 232	11 631 378	318 497	301 813	12 251 689	8 918 602	3 333 086	37.37
Total non current liabilities	47 973 562	76 134 834	51 110 690	31 653 256	986 254	(567 983)	32 071 526	26 536 096	5 535 430	20.86
TOTAL LIABILITIES	185 523 219	169 238 465	140 287 479	114 691 012	15 005 655	121 022 513	250 719 179	92 717 817	158 001 362	170.41
NET ASSETS	393 515 941	444 558 863	528 154 907	326 691 763	19 491 994	22 302 740	368 486 497	364 746 980	3 739 517	1.03
COMMUNITY WEALTH/EQUITY										
Accumulated Surplus/(Deficit)	355 873 021	390 152 610	463 589 472	273 279 889	8 549 322	9 338 271	291 167 482	307 873 483	(16 706 001)	(0)
Reserves	35 668 724	29 574 399	40 525 374	29 928 714	555 233	(110 028)	30 373 919	28 260 753	2 113 165	0
TOTAL COMMUNITY WEALTH/EQUITY	391 541 745	419 727 009	504 114 846	303 208 603	9 104 555	9 228 242	321 541 401	336 134 236	(14 592 835)	(0)

Source: National Treasury Local Government database

Salaries and wages expenditure as at 31 March 2020

	Budget		Third Quarter 2019/20		Year to date: 31 March 2020		Third Quarter 2018/19	
	Main appropriation	Adjusted Budget	Actual Expenditure	3rd Q as % of adj budget	Actual Expenditure	Total as % of adj budget	Actual Expenditure	Total as % of adj budget
R thousands								
Category A (Metro)	69 661 827	70 001 563	16 098 800	23.0%	46 746 133	66.8%	43 681 705	21.8%
Category B (Local)	45 498 087	44 182 056	9 979 370	22.6%	26 409 752	59.8%	25 019 009	23.2%
Category C (District)	9 826 838	9 750 918	2 358 417	24.2%	6 685 367	68.6%	5 586 292	21.1%
Total	124 986 751	123 934 537	28 436 587	22.9%	79 841 253	64.4%	74 287 005	22.3%
Per Province								
Eastern Cape	12 949 768	12 981 662	2 392 521	18.4%	6 784 871	52.3%	7 502 897	20.5%
Free State	7 204 911	6 287 995	1 490 205	23.7%	4 231 553	67.3%	4 203 247	24.8%
Gauteng	39 807 876	39 917 406	9 845 241	24.7%	27 156 514	68.0%	25 163 491	23.4%
Kwazulu-Natal	21 801 011	21 787 868	4 724 333	21.7%	13 509 920	62.0%	13 344 989	20.7%
Limpopo	6 905 111	6 581 549	1 709 341	26.0%	4 495 327	68.3%	3 003 655	19.9%
Mpumalanga	6 696 678	6 757 431	1 387 659	20.5%	3 736 857	55.3%	3 538 375	23.8%
North West	5 371 870	5 313 971	1 368 029	25.7%	3 307 632	62.2%	2 596 252	20.6%
Northern Cape	3 054 559	2 946 689	678 400	23.0%	1 916 499	65.0%	1 764 758	19.9%
Western Cape	21 194 967	21 359 967	4 840 859	22.7%	14 702 080	68.8%	13 169 341	23.1%
Total	124 986 751	123 934 537	28 436 587	22.9%	79 841 253	64.4%	74 287 005	22.3%

Source: National Treasury Local Government database

4. Aggregate revenue and expenditure trends for metros

Metros aggregated revenue as at 31 March 2020

	Adjusted Budget			Third Quarter 2019/20				Year to date: 31 March 2020				Third Quarter 2018/19			
	Operating Revenue	Capital Revenue	Total	Operating Revenue	Capital Revenue	Total	3rd Q as % of adj budget	Operating Revenue	Capital Revenue	Total	Total Rev as % of adj budget	Operating Revenue	Capital Revenue	Total	Total Rev as % of adj budget
R thousands															
Buffalo City	7 146 186	2 233 352	9 379 538	1 617 485	278 869	1 896 354	20.2%	5 230 890	829 118	6 060 008	64.6%	4 725 234	756 163	5 481 397	21.5%
Cape Town	41 843 898	6 778 937	48 622 835	11 047 439	314 014	11 361 453	23.4%	33 311 988	479 487	33 791 476	69.5%	31 239 489	280 659	31 520 148	19.4%
City of Ekurhuleni	39 737 434	6 807 681	46 545 115	7 035 602	967 583	8 003 185	17.2%	26 892 885	2 728 400	29 621 284	63.6%	26 231 916	1 728 598	27 960 513	20.5%
eThekweni	39 466 318	5 180 448	44 646 766	9 455 578	339 875	9 795 453	21.9%	26 702 649	814 821	27 517 469	61.6%	23 073 559	661 101	23 734 660	11.8%
City of Johannesburg	64 701 503	7 534 323	72 235 826	16 326 593	1 027 232	17 353 824	24.0%	49 742 231	3 560 086	53 302 317	73.8%	41 177 565	1 759 110	42 936 676	22.7%
Mangaung	6 908 607	1 017 167	7 925 774	1 882 695	102 777	1 985 472	25.1%	5 420 587	281 638	5 702 225	71.9%	5 023 489	495 634	5 519 124	27.8%
Nelson Mandela Bay	20 662 256	1 832 628	22 494 884	597 515	52 812	650 327	2.9%	4 031 768	2 436 547	6 468 315	28.8%	7 901 388	2 013 843	9 915 231	(72.6%)
City of Tshwane	40 842 083	3 783 588	44 625 672	9 322 299	276 878	9 599 177	21.5%	24 906 293	276 878	25 183 171	56.4%	24 947 961	-	24 947 961	22.1%
Total	261 308 286	35 168 124	296 476 410	57 285 206	3 360 040	60 645 246	20.5%	176 239 291	11 406 974	187 646 264	63.3%	164 320 603	7 695 108	172 015 711	21.0%

Source: National Treasury Local Government database

Metros aggregated expenditure as at 31 March 2020

	Adjusted Budget			Third Quarter 2019/20				Year to date: 31 March 2020				Third Quarter 2018/19				
	Operating Expenditure	Capital Expenditure	Total	Operating Expenditure	Capital Expenditure	Total	3rd Q as % of adj budget	Operating Expenditure	Capital Expenditure	Total	Total Exp as % of adj budget	Operating Expenditure	Capital Expenditure	Total	Total Exp as % of adj budget	
R thousands																
Buffalo City	7 139 982	2 233 410	9 373 392	1 823 464	279 028	2 102 491	22.4%	5 712 488	80.0%	829 481	6 541 969	69.8%	5 029 863	830 072	5 859 936	21.7%
Cape Town	42 251 211	7 939 516	50 190 726	9 350 381	359 989	9 710 371	19.3%	28 253 957	66.9%	518 239	28 772 196	57.3%	25 461 775	439 852	25 901 628	17.4%
City of Ekurhuleni	39 871 858	6 807 681	46 679 539	7 368 952	967 583	8 336 535	17.9%	26 064 456	65.4%	2 728 400	28 792 856	61.7%	24 527 489	1 846 251	26 373 740	20.9%
eThekweni	39 137 683	7 763 580	46 901 263	8 147 270	730 698	8 877 968	18.9%	23 610 200	60.3%	1 955 751	25 565 952	54.5%	21 100 463	2 368 024	23 468 487	13.7%
City of Johannesburg	64 096 066	7 534 323	71 630 389	14 572 106	1 026 893	15 599 000	21.8%	45 327 577	70.7%	3 761 533	49 089 110	68.5%	37 377 824	2 129 249	39 507 072	21.5%
Mangaung	6 457 213	1 017 167	7 474 380	1 530 456	102 777	1 633 233	21.9%	5 375 193	83.2%	281 638	5 656 831	75.7%	4 327 862	488 404	4 816 266	19.5%
Nelson Mandela Bay	11 518 639	1 832 628	13 351 267	832 121	66 158	898 279	6.7%	1 049 203	9.1%	3 444 531	4 493 733	33.7%	6 650 280	2 458 928	9 109 209	54.6%
City of Tshwane	35 446 704	4 246 464	39 693 168	8 842 557	(112 301)	8 730 256	22.0%	25 405 838	71.7%	(1 074 944)	24 330 894	61.3%	22 576 817	(30 017 400)	(7 440 583)	(64.3%)
Total	245 919 356	39 374 769	285 294 125	52 467 308	3 420 824	55 888 132	19.6%	160 798 911	65.4%	12 444 628	173 243 539	60.7%	147 052 374	(19 456 620)	127 595 754	7.2%

Source: National Treasury Local Government database

Quarterly Budget Summary for Metros as at 31 March 2020

Description	Budget year 2019/20								
	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	Q3 Mar Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %
R thousands									
Financial Performance									
Property rates	49 940 914	50 100 359	14 762 989	10 986 640	11 805 141	37 554 770	37 944 815	(390 044)	(1.03)
Service charges	144 749 863	145 202 637	31 772 383	28 131 533	30 043 213	89 947 128	102 118 039	(12 170 911)	(11.92)
Investment revenue	2 620 958	2 766 090	769 126	574 932	920 974	2 265 032	2 173 253	91 779	4.22
Transfers and subsidies	28 148 654	33 686 463	10 455 947	7 434 714	8 008 744	25 899 405	27 983 615	(2 084 210)	(7.45)
Other own revenue	26 630 124	29 552 737	6 947 457	7 118 366	6 507 133	20 572 956	23 044 646	(2 471 690)	(10.73)
Total Revenue (excluding capital transfers and contributions)	252 090 514	261 308 286	64 707 901	54 246 184	57 285 206	176 239 291	193 264 367	(17 025 077)	(8.81)
Employee costs	68 666 213	69 008 230	15 222 120	15 003 887	15 884 510	46 110 517	51 593 252	(5 482 735)	(10.63)
Remuneration of councillors	995 613	993 333	221 367	199 959	214 290	635 616	726 345	(90 729)	(12.49)
Depreciation & asset impairment	16 325 517	16 244 012	3 710 687	3 591 716	3 547 262	10 849 665	11 953 962	(1 104 297)	(9.24)
Finance charges	7 631 215	8 881 665	1 703 450	1 350 798	2 207 577	5 261 825	5 867 387	(605 562)	(10.32)
Materials and bulk purchases	85 346 817	81 951 852	23 269 447	16 441 325	15 864 839	55 575 611	60 542 763	(4 967 152)	(8.20)
Transfers and subsidies	2 210 389	2 358 933	376 654	416 172	485 182	1 278 008	1 726 779	(448 771)	(25.99)
Other expenditure	56 124 853	66 432 277	12 148 861	14 643 671	14 263 285	41 055 817	49 347 737	(8 291 920)	(16.80)
Total Expenditure	237 300 619	245 870 302	56 652 586	51 647 527	52 466 945	160 767 059	181 758 224	(20 991 166)	(11.55)
Surplus/(Deficit)	14 789 895	15 437 984	8 055 315	2 598 657	4 818 261	15 472 232	11 506 143	3 966 089	34.47
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	16 398 030	17 480 300	699 073	2 774 537	1 912 942	5 386 551	11 830 457	(6 443 906)	(54.47)
Transfers and subsidies - capital (monetary allocations) (Nat/Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions) & Transfers and subsidies - capital (in-kind - all)	1 436 499	696 703	351 115	271 050	266 320	888 485	441 542	446 943	101.22
Surplus/(Deficit) after capital transfers & contributions	32 624 425	33 614 987	9 105 503	5 644 243	6 997 523	21 747 268	23 778 142	(2 030 873)	(8.54)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	32 624 425	33 614 987	9 105 503	5 644 243	6 997 523	21 747 268	23 778 142	(2 030 873)	(8.54)
Capital expenditure & funds sources									
Capital expenditure	40 539 919	39 374 769	5 792 189	3 231 615	3 420 824	12 444 628	25 170 136	(12 725 508)	(50.56)
Transfers recognised - capital	15 866 589	16 361 277	1 669 066	1 539 390	1 498 661	4 707 117	10 586 348	(5 879 230)	(55.54)
Borrowing	15 479 439	14 427 317	744 255	1 267 910	1 401 845	3 414 010	8 567 789	(5 153 779)	(60.15)
Internally generated funds	4 819 862	4 379 530	1 948 037	878 274	459 535	3 285 846	2 876 430	409 416	14.23
Total sources of capital funds¹	36 165 890	35 168 124	4 361 359	3 685 575	3 360 040	11 406 974	22 030 567	(10 623 593)	(48.22)

Source: National Treasury Local Government database

¹Note that the capital expenditure is not fully funded. This is due to incorrect use of the FUND segment in mSCOA.

5. Aggregated revenue and expenditure for secondary cities

Secondary cities aggregated budgets and revenue as at 31 March 2020

R thousands	Adjusted Budget			Third Quarter 2019/20				Year to date: 31 March 2020				Third Quarter 2018/19			
	Operating Revenue	Capital Revenue	Total	Operating Revenue	Capital Revenue	Total	3rd Q as % of adj budget	Operating Revenue	Capital Revenue	Total	Total Rev as % of adj budget	Operating Revenue	Capital Revenue	Total	Total Rev as % of adj budget
City of Matielosa	2 974 277	189 375	3 163 652	662 866	22 796	685 662	21.7%	2 194 626	74 376	2 269 003	71.7%	1 970 457	122 964	2 093 421	29.2%
City of Mbombela	3 073 731	764 543	3 838 274	718 577	86 326	804 903	21.0%	2 328 313	384 149	2 712 462	70.7%	2 382 625	357 449	2 740 074	26.3%
Drakenstein	2 313 316	293 414	2 606 730	562 609	63 896	626 505	24.0%	1 659 196	157 405	1 816 601	69.7%	1 645 417	331 401	1 976 818	17.2%
Emalahleni (MP)	3 146 589	366 887	3 513 476	733 006	16 563	749 570	21.3%	2 313 461	62 197	2 375 658	67.6%	2 136 556	94 854	2 231 410	21.7%
Emfuleni	5 925 607	335 448	6 261 055	1 428 888	3 082	1 431 970	22.9%	4 682 797	25 884	4 708 681	75.2%	4 199 407	98 333	4 297 740	21.8%
George	2 282 734	292 051	2 574 785	529 511	17 465	546 976	21.2%	1 368 118	91 478	1 459 596	56.7%	1 255 658	110 722	1 366 380	23.0%
Govan Mbeki	2 241 409	100 363	2 341 772	434 677	13 826	448 503	19.2%	1 394 669	37 451	1 432 119	61.2%	1 259 179	18 052	1 277 231	24.9%
J B Marks	1 664 475	-	1 664 475	373 653	26 210	399 863	24.0%	1 260 845	101 775	1 362 620	81.9%	1 183 480	7 075	1 190 556	23.8%
Madibeng	1 909 055	283 993	2 193 048	306 323	63 464	369 786	16.9%	1 414 038	95 641	1 509 679	68.8%	1 260 053	158 614	1 418 667	15.8%
Matjhabeng	2 783 803	220 615	3 004 418	594 973	36 379	631 353	21.0%	1 940 364	93 755	2 034 119	67.7%	1 667 805	54 200	1 722 005	22.6%
Mogale City	3 106 235	205 555	3 311 790	679 679	78 993	758 672	22.9%	1 645 176	11 093	1 656 269	50.0%	1 735 124	-	1 735 124	25.7%
Msunduzi	5 604 622	434 982	6 039 605	-	-	-	.0%	1 318 108	561 896	1 880 004	31.1%	3 939 708	216 494	4 156 203	29.0%
Newcastle	1 913 825	151 272	2 065 097	617 613	13 657	631 270	30.6%	1 514 816	60 073	1 574 889	76.3%	1 390 541	-	1 390 541	23.4%
Polokwane	3 895 294	1 533 659	5 428 953	861 788	176 821	1 038 609	19.1%	2 671 411	643 890	3 315 301	61.1%	3 913 599	1 210 792	5 124 391	53.5%
Rustenburg	5 271 195	829 787	6 100 982	1 017 397	92 899	1 110 297	18.2%	3 141 043	280 942	3 421 985	56.1%	2 622 778	1 110 578	3 036 356	14.0%
Sol Plaatje	2 101 557	189 636	2 291 193	379 395	17 861	397 255	17.3%	1 551 046	86 249	1 637 295	71.5%	1 500 336	100 683	1 601 019	20.8%
Stellenbosch	1 809 440	612 498	2 421 938	368 383	70 659	439 042	18.1%	1 213 202	273 638	1 486 840	61.4%	1 125 927	223 179	1 349 106	19.1%
Sive Tshwele	1 656 539	464 946	2 121 486	421 146	252 055	673 201	31.7%	1 303 623	295 473	1 599 095	75.4%	744 296	38 564	782 860	23.0%
uMhlatuze	3 184 940	622 844	3 807 784	919 097	177 165	1 096 262	28.8%	2 460 932	265 269	2 726 200	71.6%	2 258 574	210 716	2 469 290	21.1%
Total	56 858 644	7 891 868	64 750 512	11 609 580	1 230 117	12 839 697	19.8%	37 375 784	3 602 632	40 978 416	63.3%	38 191 520	3 767 671	41 959 191	25.2%

Source: National Treasury Local Government database

Secondary cities aggregated budgets and expenditure as at 31 March 2020

R thousands	Adjusted Budget			Third Quarter 2019/20				Year to date: 31 March 2020				Third Quarter 2018/19				
	Operating Expenditure	Capital Expenditure	Total	Operating Expenditure	Capital Expenditure	Total	3rd Q as % of adj budget	Operating Expenditure	Capital Expenditure	Total	Total Exp as % of adj budget	Operating Expenditure	Capital Expenditure	Total	Total Exp as % of adj budget	
City of Matielosa	3 118 697	189 375	3 308 072	732 369	22 796	755 165	22.8%	2 298 010	74 376	39.3%	2 372 387	71.7%	1 527 704	122 964	1 650 668	19.1%
City of Mbombela	3 199 109	764 543	3 963 652	850 055	86 326	936 381	23.6%	2 440 305	384 149	50.2%	2 824 454	71.3%	1 868 265	357 449	2 225 714	19.5%
Drakenstein	2 399 877	293 414	2 693 290	443 757	63 896	507 653	18.8%	1 526 862	157 405	53.6%	1 684 266	62.5%	1 465 859	331 401	1 797 259	19.8%
Emalahleni (MP)	4 235 148	554 088	4 789 236	707 628	25 363	732 991	15.3%	2 230 309	89 627	16.2%	2 319 936	48.4%	1 728 280	233 156	1 961 436	22.0%
Emfuleni	5 819 215	335 448	6 154 663	1 106 325	3 082	1 109 408	18.0%	3 520 191	25 884	7.7%	3 546 075	57.6%	4 348 227	98 333	4 446 560	39.3%
George	2 342 222	292 051	2 634 272	454 607	17 467	472 074	17.9%	1 341 368	91 516	31.3%	1 432 884	54.4%	1 196 248	113 460	1 309 709	18.5%
Govan Mbeki	2 281 496	142 188	2 403 684	329 600	15 823	345 423	14.4%	1 125 042	29 390	20.7%	1 154 433	48.0%	1 248 721	90 703	1 339 425	26.4%
J B Marks	1 898 790	444 026	2 342 816	342 601	34 849	377 449	16.1%	782 941	(281 114)	-63.3%	501 826	21.4%	593 845	7 075	600 921	10.4%
Madibeng	2 325 218	283 993	2 609 211	353 400	63 464	416 863	16.0%	989 965	95 641	33.7%	1 085 006	41.6%	1 202 933	159 269	1 362 201	21.7%
Matjhabeng	3 153 793	220 615	3 374 408	460 118	36 379	496 497	14.7%	1 204 777	93 755	42.5%	1 298 532	38.5%	1 144 210	67 697	1 211 907	17.2%
Mogale City	3 086 325	241 025	3 327 350	700 412	78 553	778 965	23.4%	1 26 802	67 069	27.8%	193 871	5.8%	1 350 265	(0)	1 350 265	17.4%
Msunduzi	5 328 507	555 371	5 883 878	-	-	-	.0%	1 565 037	934 917	168.3%	2 499 954	42.5%	4 161 943	239 871	4 401 814	34.4%
Newcastle	2 428 445	1 099 751	3 528 196	600 635	(14 324)	586 311	16.6%	1 611 620	(6 770)	-0.6%	1 604 850	45.5%	1 411 406	-	1 411 406	24.4%
Polokwane	3 740 342	1 533 659	5 274 001	671 331	176 821	848 152	16.1%	2 135 314	643 890	42.0%	2 779 204	52.7%	2 637 095	1 213 029	3 850 124	45.9%
Rustenburg	5 183 508	829 787	6 013 295	1 038 241	92 899	1 131 140	18.8%	2 777 300	280 942	33.9%	3 058 246	50.9%	2 615 276	415 166	3 030 442	15.9%
Sol Plaatje	2 091 355	189 636	2 280 991	473 043	17 861	490 903	21.5%	1 303 089	86 249	45.5%	1 389 338	60.9%	1 390 038	100 682	1 490 720	16.4%
Stellenbosch	1 842 012	612 498	2 454 511	386 644	70 659	457 303	18.6%	1 012 442	273 638	44.7%	1 286 080	52.4%	928 573	223 581	1 152 154	25.5%
Sive Tshwele	1 816 843	464 946	2 281 790	408 537	130 433	538 970	23.6%	1 165 043	297 270	63.9%	1 462 313	64.1%	707 648	134 719	842 366	21.3%
uMhlatuze	3 292 395	622 906	3 915 301	686 611	177 165	863 776	22.1%	2 261 988	265 269	42.6%	2 527 257	64.5%	2 189 830	289 340	2 479 169	23.5%
Total	59 563 297	9 669 320	69 232 617	10 745 914	1 099 510	11 845 425	17.1%	31 417 807	3 603 105	37.3%	35 020 912	50.6%	33 716 365	4 197 894	37 914 260	24.9%

Source: National Treasury Local Government database

Quarterly Budget Summary for Secondary cities as at 31 March 2020

Description	Budget year 2019/20								
	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	Q3 Mar Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %
R thousands									
Financial Performance									
Property rates	8 995 070	9 115 743	2 431 318	1 912 077	1 867 784	6 211 179	6 924 580	(713 401)	(10.30)
Service charges	32 459 416	32 529 464	8 069 415	6 774 305	6 819 972	21 663 692	23 870 806	(2 207 114)	(9.25)
Investment revenue	338 844	338 232	55 960	63 459	64 760	184 178	223 440	(39 262)	(17.57)
Transfers and subsidies	9 353 095	9 765 295	2 443 153	2 166 362	1 977 508	6 587 023	7 284 938	(697 915)	(9.58)
Other own revenue	4 598 076	5 109 911	949 254	900 902	879 556	2 729 712	3 720 872	(991 160)	(26.64)
Total Revenue (excluding capital transfers and contributions)	55 744 501	56 858 644	13 949 100	11 817 104	11 609 580	37 375 784	42 024 637	(4 648 852)	(11.06)
Employee costs	14 786 476	14 708 938	1 645 134	2 924 671	3 053 962	7 623 768	11 025 228	(3 401 460)	(30.85)
Remuneration of councillors	672 044	673 954	140 766	129 227	140 579	410 572	504 045	(93 472)	(18.54)
Depreciation & asset impairment	6 056 279	5 921 374	755 768	1 048 638	770 400	2 574 806	4 391 677	(1 816 872)	(41.37)
Finance charges	1 336 392	1 344 762	249 832	380 314	271 982	902 128	768 387	133 741	17.41
Materials and bulk purchases	20 702 377	20 255 009	4 763 348	4 403 061	3 944 486	13 110 895	15 105 091	(1 994 196)	(13.20)
Transfers and subsidies	321 115	299 768	65 839	61 728	46 546	174 113	201 581	(27 468)	(13.63)
Other expenditure	15 059 920	16 359 492	1 262 821	2 840 746	2 517 959	6 621 526	10 957 870	(4 336 344)	(39.57)
Total Expenditure	58 934 603	59 563 297	8 883 507	11 788 385	10 745 914	31 417 807	42 953 878	(11 536 071)	(26.86)
Surplus/(Deficit)	(3 190 102)	(2 704 653)	5 065 593	28 719	863 666	5 957 978	(929 242)	6 887 219	(741.17)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	5 026 496	5 170 933	240 516	874 177	614 556	1 729 249	3 756 787	(2 027 538)	(53.97)
Transfers and subsidies - capital (monetary allocations) (Nat/Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions) & Transfers and subsidies - capital (in-kind - all)	179 162	144 523	14 376	95 189	77 891	187 456	91 454	96 002	104.97
Surplus/(Deficit) after capital transfers & contributions	2 015 557	2 610 803	5 320 485	998 085	1 556 113	7 874 683	2 919 000	4 955 683	169.77
Share of surplus/ (deficit) of associate	1 616	1 616	-	-	99	99	1 212	(1 112)	(91.81)
Surplus/(Deficit) for the year	2 017 173	2 612 418	5 320 485	998 085	1 556 212	7 874 782	2 920 211	4 954 570	169.66
Capital expenditure & funds sources									
Capital expenditure	8 915 781	9 669 320	1 291 176	1 212 419	1 099 510	3 603 105	7 258 056	(3 654 951)	(50.36)
Transfers recognised - capital	4 709 112	5 216 044	977 829	909 276	668 053	2 555 158	3 858 748	(1 303 591)	(33.78)
Borrowing	1 096 683	865 127	167 338	53 817	198 901	420 057	635 751	(215 694)	(33.93)
Internally generated funds	1 807 927	1 810 698	105 138	159 117	363 162	627 417	1 155 987	(528 570)	(45.72)
Total sources of capital funds¹	7 613 722	7 891 868	1 250 305	1 122 210	1 230 117	3 602 632	5 650 486	(2 047 854)	(36.24)

Source: National Treasury Local Government database

¹Note that the capital expenditure is not fully funded. This is due to incorrect use of the FUND segment in mSCOA.

6. Operating revenue and expenditure per function for metros

Metros aggregated budgets and revenue and expenditure per function as at 31 March 2020

R thousands	Budget		Third Quarter 2019/20		Year to date: 31 March 2020		Third Quarter 2018/19	
	Main app	Adjusted Budget	Actual Revenue	3rd Q as % of adj budget	Actual Revenue	Total Rev as % of adj budget	Actual Revenue	Total Rev as % of adj budget
Water								
Buffalo City	747 626	748 626	209 642	28.0%	595 810	79.6%	521 293	1.6%
Cape Town	4 369 006	4 127 177	1 169 996	28.3%	3 371 534	81.7%	3 750 340	8.2%
City of Ekurhuleni	6 911 931	6 936 166	1 190 578	17.2%	4 855 987	70.0%	4 487 185	14.9%
eThekwini	6 177 976	6 177 976	1 535 171	24.8%	3 815 847	61.8%	3 072 814	9.2%
City of Johannesburg	7 637 791	-	-	-	-	-	8 878 416	44.5%
Mangaung	1 233 155	1 233 155	604 949	49.1%	1 212 516	98.3%	903 231	30.2%
Nelson Mandela Bay	1 107 368	1 107 368	190 874	17.2%	355 123	32.1%	823 785	(49.1%)
City of Tshwane	6 272 389	6 272 389	1 055 704	16.8%	3 605 492	57.5%	3 069 509	23.4%
Total	34 457 241	26 602 858	5 956 914	22.4%	17 812 308	67.0%	25 506 573	22.7%
R thousands	Budget		Third Quarter 2019/20		Year to date: 31 March 2020		Third Quarter 2018/19	
	Main app	Adjusted Budget	Actual Expenditure	3rd Q as % of adj budget	Actual Expenditure	Total Exp as % of adj budget	Actual Expenditure	Total Exp as % of adj budget
Water								
Buffalo City	615 516	619 999	122 468	19.8%	397 785	64.2%	420 637	27.6%
Cape Town	3 747 229	3 338 078	677 758	20.3%	2 287 390	68.5%	2 413 276	14.8%
City of Ekurhuleni	6 768 659	6 605 414	1 143 360	17.3%	4 145 361	62.8%	4 554 733	25.0%
eThekwini	5 563 360	5 617 368	1 177 399	21.0%	3 532 055	62.9%	2 926 696	16.1%
City of Johannesburg	6 512 891	1 104 170	1 710 023	154.9%	5 311 783	481.1%	8 324 827	48.9%
Mangaung	1 100 861	1 335 241	64 704	4.8%	1 033 790	77.4%	636 792	18.4%
Nelson Mandela Bay	887 074	887 074	(85 160)	(9.6%)	345 750	39.0%	515 049	29.8%
City of Tshwane	3 902 225	3 902 225	1 001 910	25.7%	2 985 378	76.5%	2 707 887	26.0%
Total	29 097 816	23 409 570	5 812 462	24.8%	20 039 293	85.6%	22 499 897	26.8%

Source: National Treasury Local Government database

Metros aggregated budgets and revenue and expenditure per function as at 31 March 2020

R thousands	Budget		Third Quarter 2019/20		Year to date: 31 March 2020		Third Quarter 2018/19	
	Main app	Adjusted Budget	Actual Revenue	3rd Q as % of adj budget	Actual Revenue	Total Rev as % of adj budget	Actual Revenue	Total Rev as % of adj budget
Energy sources								
Buffalo City	2 221 485	2 170 272	357 500	16.5%	1 355 428	62.5%	1 353 696	20.2%
Cape Town	13 886 975	14 650 247	3 599 696	24.6%	11 225 707	76.6%	9 997 969	24.4%
City of Ekurhuleni	16 252 131	16 251 216	3 108 986	19.1%	11 926 981	73.4%	11 282 677	22.3%
eThekwini	14 855 602	14 855 602	3 489 154	23.5%	9 516 153	64.1%	8 042 390	14.8%
City of Johannesburg	17 154 170	16 638 858	3 967 736	23.8%	12 227 658	73.5%	10 803 754	19.3%
Mangaung	2 807 127	2 766 902	610 783	22.1%	2 092 287	75.6%	1 919 231	23.1%
Nelson Mandela Bay	14 172 557	14 172 557	307 893	2.2%	476 687	3.4%	2 779 082	(50.4%)
City of Tshwane	15 035 214	15 035 214	2 419 588	16.1%	8 006 980	53.3%	8 434 772	20.2%
Total	96 385 261	96 540 869	17 861 337	18.5%	56 827 882	58.9%	54 613 571	21.6%
R thousands	Budget		Third Quarter 2019/20		Year to date: 31 March 2020		Third Quarter 2018/19	
	Main app	Adjusted Budget	Actual Expenditure	3rd Q as % of adj budget	Actual Expenditure	Total Exp as % of adj budget	Actual Expenditure	Total Exp as % of adj budget
Energy sources								
Buffalo City	2 262 563	2 240 566	502 684	22.4%	1 716 261	76.6%	1 468 029	18.6%
Cape Town	11 596 405	11 687 178	2 427 200	20.8%	7 896 095	67.6%	6 927 189	19.0%
City of Ekurhuleni	15 012 524	15 085 621	2 270 344	15.0%	10 142 232	67.2%	9 581 846	22.1%
eThekwini	13 546 319	13 546 205	2 759 603	20.4%	8 620 516	63.6%	7 006 080	13.5%
City of Johannesburg	16 843 665	14 881 452	3 070 260	20.6%	10 948 401	73.6%	11 917 832	21.5%
Mangaung	2 599 213	2 238 981	742 339	33.2%	2 012 871	89.9%	1 829 616	20.9%
Nelson Mandela Bay	4 569 247	4 569 247	324 454	7.1%	431 220	9.4%	2 727 271	153.1%
City of Tshwane	11 868 160	11 868 160	2 528 222	21.3%	9 134 005	77.0%	8 506 584	20.9%
Total	78 298 095	76 117 410	14 625 107	19.2%	50 901 601	66.9%	49 964 448	20.4%

Source: National Treasury Local Government database

Metros aggregated budgets and revenue and expenditure per function as at 31 March 2020

	Budget		Third Quarter 2019/20		Year to date: 31 March 2020		Third Quarter 2018/19	
	Main app	Adjusted Budget	Actual Revenue	3rd Q as % of adj budget	Actual Revenue	Total Rev as % of adj budget	Actual Revenue	Total Rev as % of adj budget
R thousands								
Waste water management								
Buffalo City	498 720	501 120	93 946	18.7%	394 930	78.8%	296 725	21.8%
Cape Town	1 628 405	1 542 379	457 717	29.7%	1 206 973	78.3%	1 427 070	15.1%
City of Ekurhuleni	2 771 060	2 771 060	504 075	18.2%	1 429 767	51.6%	1 168 724	40.2%
eThekwini	1 562 391	1 562 391	255 788	16.4%	736 004	47.1%	920 750	11.3%
City of Johannesburg	5 091 860	-	-	-	-	-	-	-
Mangaung	505 309	505 309	102 101	20.2%	332 130	65.7%	353 501	35.6%
Nelson Mandela Bay	641 794	641 794	137 545	21.4%	239 977	37.4%	579 728	(49.9%)
City of Tshwane	1 701 302	1 701 302	309 246	18.2%	857 791	50.4%	812 921	20.4%
Total	14 400 841	9 225 355	1 860 419	20.2%	5 197 572	56.3%	5 559 420	14.6%
R thousands								
Waste water management								
Buffalo City	436 078	435 878	57 110	13.1%	223 983	51.4%	154 393	10.1%
Cape Town	2 049 818	2 126 489	529 088	24.9%	1 406 551	66.1%	1 094 204	13.8%
City of Ekurhuleni	1 060 346	1 056 767	284 103	26.9%	789 223	74.7%	705 584	22.7%
eThekwini	1 742 429	1 696 139	385 540	22.7%	1 029 769	60.7%	990 733	15.0%
City of Johannesburg	4 341 928	539 105	149 339	27.7%	481 332	89.3%	-	-
Mangaung	327 399	325 245	54 518	16.8%	261 638	80.4%	175 788	16.5%
Nelson Mandela Bay	599 437	599 437	94 464	15.8%	145 599	24.3%	303 931	30.3%
City of Tshwane	815 169	815 169	192 613	23.6%	539 459	66.2%	485 083	16.9%
Total	11 372 604	7 594 230	1 746 774	23.0%	4 877 553	64.2%	3 909 717	10.6%

Source: National Treasury Local Government database

Metros aggregated budgets and revenue and expenditure per function as at 31 March 2020

	Budget		Third Quarter 2019/20		Year to date: 31 March 2020		Third Quarter 2018/19	
	Main app	Adjusted Budget	Actual Revenue	3rd Q as % of adj budget	Actual Revenue	Total Rev as % of adj budget	Actual Revenue	Total Rev as % of adj budget
R thousands								
Waste management								
Buffalo City	453 731	453 731	143 598	31.6%	383 973	84.6%	310 477	21.3%
Cape Town	1 720 174	1 692 173	436 919	25.8%	1 413 511	83.5%	1 163 604	17.0%
City of Ekurhuleni	2 158 630	2 158 630	354 360	16.4%	1 494 020	69.2%	1 554 852	24.3%
eThekwini	1 230 367	1 230 367	285 278	23.2%	778 310	63.3%	632 366	10.2%
City of Johannesburg	1 929 409	2 594 386	494 709	19.1%	1 822 464	70.2%	1 942 137	29.5%
Mangaung	271 636	271 636	39 028	14.4%	171 163	63.0%	268 663	38.0%
Nelson Mandela Bay	409 817	409 817	69 939	17.1%	107 107	26.1%	249 711	(269.3%)
City of Tshwane	3 013 840	3 013 840	361 523	12.0%	1 051 116	34.9%	1 248 117	26.7%
Total	11 187 604	11 824 580	2 185 355	18.5%	7 221 662	61.1%	7 369 927	24.1%
R thousands								
Waste management								
Buffalo City	362 043	370 050	95 846	25.9%	298 616	80.7%	261 606	27.2%
Cape Town	2 203 093	2 206 001	554 018	25.1%	1 481 223	67.1%	1 295 479	23.4%
City of Ekurhuleni	1 355 869	1 240 349	279 801	22.6%	861 655	69.5%	786 600	24.7%
eThekwini	1 342 288	1 363 288	246 087	18.1%	708 192	51.9%	710 789	15.4%
City of Johannesburg	2 342 888	2 158 527	331 622	15.4%	1 216 484	56.4%	1 211 132	20.4%
Mangaung	236 985	258 073	41 485	16.1%	186 935	72.4%	202 479	25.2%
Nelson Mandela Bay	382 650	382 650	60 792	15.9%	101 987	26.7%	218 344	30.3%
City of Tshwane	1 350 915	1 350 915	449 837	33.3%	974 872	72.2%	764 500	22.8%
Total	9 576 731	9 329 852	2 059 488	22.1%	5 829 963	62.5%	5 450 929	22.0%

Source: National Treasury Local Government database

7. Operating revenue and expenditure per function for secondary cities

Secondary cities aggregated budgets and revenue and expenditure per function as at 31 March 2020

R thousands	Budget		Third Quarter 2019/20		Year to date:		Third Quarter 2018/19	
	Main appropriation	Adjusted Budget	Actual Revenue	3rd Q as % of adj budget	Actual Revenue	Total Rev as % of adj budget	Actual Revenue	Total Rev as % of adj budget
Water								
City of Matlosana	612 187	659 263	185 129	28.1%	564 525	85.6%	514 318	50.9%
City of Mbombela	115 954	115 954	26 413	22.8%	81 157	70.0%	84 389	26.6%
Drakenstein	207 747	170 682	48 836	28.6%	128 955	75.6%	161 342	19.3%
Emalahleni (MP)	441 415	465 914	110 895	23.8%	345 294	74.1%	304 884	23.1%
Emfuleni	1 133 411	1 133 411	241 099	21.3%	820 065	72.4%	828 101	25.1%
George	162 399	166 604	37 018	22.2%	121 533	72.9%	127 358	32.8%
Govan Mbeki	442 214	510 711	123 207	24.1%	347 773	68.1%	305 417	24.9%
J B Marks	119 658	112 433	22 341	19.9%	79 736	70.9%	87 560	23.9%
Madibeng	183 938	183 938	53 596	29.1%	151 329	82.3%	139 828	30.6%
Matjhabeng	418 340	478 340	128 423	26.8%	374 931	78.4%	300 127	35.5%
Mogale City	355 971	457 554	106 322	23.2%	278 200	60.8%	242 484	27.4%
Msunduzi	930 115	930 115	-	-	221 118	23.8%	746 651	30.8%
Newcastle	261 879	278 592	94 443	33.9%	215 104	77.2%	203 382	26.6%
Polokwane	310 982	310 982	(20 801)	(6.7%)	191 917	61.7%	348 663	62.4%
Rustenburg	1 022 236	1 022 243	115 735	11.3%	547 844	53.6%	332 975	6.8%
Sol Plaatje	306 392	290 182	77 127	26.6%	230 028	79.3%	225 949	28.9%
Stellenbosch	222 248	85 767	53 116	61.9%	140 563	163.9%	138 704	13.9%
Steve Tshwete	125 826	137 557	29 610	21.5%	108 455	78.8%	56 414	24.7%
uMhlatshuze	519 990	520 001	219 619	42.2%	492 383	94.7%	428 485	30.5%
Total	7 892 901	8 030 244	1 652 127	20.6%	5 440 909	67.8%	5 577 030	27.9%
R thousands	Budget		Third Quarter 2019/20		Year to date:		Third Quarter 2018/19	
	Main appropriation	Adjusted Budget	Actual Expenditure	3rd Q as % of adj budget	Actual Expenditure	Total Exp as % of adj budget	Actual Expenditure	Total Exp as % of adj budget
Water								
City of Matlosana	684 792	739 037	157 371	21.3%	494 132	66.9%	257 422	17.8%
City of Mbombela	304 170	288 443	79 130	27.4%	252 339	87.5%	178 093	18.9%
Drakenstein	107 383	105 882	17 623	16.6%	64 342	60.8%	60 242	4.7%
Emalahleni (MP)	384 184	412 750	70 712	17.1%	201 564	48.8%	132 216	14.5%
Emfuleni	1 282 044	1 161 115	369 162	31.8%	752 155	64.8%	716 740	22.4%
George	122 025	125 535	29 872	23.8%	82 198	65.5%	75 327	22.4%
Govan Mbeki	440 849	402 731	59 176	14.7%	227 787	56.6%	254 355	29.7%
J B Marks	105 004	112 148	19 085	17.0%	32 616	29.1%	29 443	16.8%
Madibeng	225 344	208 379	49 405	23.7%	131 306	63.0%	142 829	39.1%
Matjhabeng	700 408	543 033	50 869	9.4%	124 041	22.8%	107 997	8.4%
Mogale City	436 855	468 233	135 689	29.0%	285 365	60.9%	243 479	272.4%
Msunduzi	743 425	743 425	-	-	292 335	39.3%	721 604	50.8%
Newcastle	520 242	481 722	167 249	34.7%	343 598	71.3%	236 237	20.3%
Polokwane	398 913	460 653	102 234	22.2%	279 698	60.7%	282 665	60.0%
Rustenburg	976 808	1 003 995	171 446	17.1%	427 129	42.5%	308 011	10.1%
Sol Plaatje	266 483	268 183	52 018	19.4%	158 618	59.1%	195 549	24.9%
Stellenbosch	161 896	154 124	20 248	13.1%	64 996	42.2%	80 489	24.5%
Steve Tshwete	111 390	106 247	25 200	23.7%	69 668	65.6%	55 496	25.0%
uMhlatshuze	457 149	446 419	98 211	22.0%	350 398	78.5%	352 867	34.9%
Total	8 429 365	8 232 052	1 674 698	20.3%	4 634 285	56.3%	4 431 061	25.2%

Source: National Treasury Local Government database

Secondary cities aggregated budgets and revenue and expenditure per function as at 31 March 2020

R thousands	Budget		Third Quarter 2019/20		Year to date: 31 March 2020		Third Quarter 2018/19	
	Main appropriation	Adjusted Budget	Actual Revenue	3rd Q as % of adj budget	Actual Revenue	Total Rev as % of adj budget	Actual Revenue	Total Rev as % of adj budget
Energy sources								
City of Matlosana	912 419	910 734	200 721	22.0%	638 048	70.1%	617 685	24.0%
City of Mbombela	1 119 034	1 119 034	264 667	23.7%	824 489	73.7%	789 520	26.1%
Drakenstein	1 230 440	1 232 218	313 135	25.4%	927 416	75.3%	811 079	23.3%
Emalahleni (MP)	1 087 016	1 040 589	218 328	21.0%	671 162	64.5%	661 193	15.6%
Ermfuleni	2 177 205	2 327 205	584 017	25.1%	1 912 842	82.2%	1 504 583	19.8%
George	749 917	753 917	164 648	21.8%	512 080	67.9%	463 582	23.3%
Govan Mbeki	533 486	580 360	111 571	19.2%	363 523	62.6%	326 487	19.7%
J B Marks	836 245	832 245	213 357	25.6%	644 509	77.4%	558 709	23.2%
Madibeng	487 467	487 467	122 004	25.0%	355 008	72.8%	349 618	23.0%
Matjhabeng	773 019	743 019	156 799	21.1%	512 965	69.0%	406 209	22.2%
Mogale City	1 153 263	1 151 141	243 549	21.2%	645 042	56.0%	626 803	24.9%
Msunduzi	2 464 440	2 464 440	-	-	648 160	26.3%	1 742 970	29.2%
Newcastle	882 766	660 338	177 880	26.9%	530 338	80.3%	562 903	21.6%
Polokwane	1 192 844	1 192 844	271 463	22.8%	773 137	64.8%	1 211 291	75.8%
Rustenburg	2 365 935	2 365 913	588 434	24.9%	1 506 481	63.7%	1 425 330	16.7%
Sol Plaatje	777 527	717 052	172 856	24.1%	530 756	74.0%	448 171	21.4%
Stellenbosch	695 709	723 125	170 861	23.6%	508 571	70.3%	422 824	21.0%
Steve Tshwete	666 774	658 629	146 871	22.3%	482 816	73.3%	272 834	22.8%
uMhlathuze	1 582 492	1 581 009	354 124	22.4%	1 127 126	71.3%	1 063 915	20.0%
Total	21 687 999	21 541 281	4 475 285	20.8%	14 114 470	65.5%	14 265 706	24.8%
R thousands	Budget		Third Quarter 2019/20		Year to date: 31 March 2020		Third Quarter 2018/19	
	Main appropriation	Adjusted Budget	Actual Expenditure	3rd Q as % of adj budget	Actual Expenditure	Total Exp as % of adj budget	Actual Expenditure	Total Exp as % of adj budget
Energy sources								
City of Matlosana	986 757	996 187	150 480	15.1%	673 791	67.6%	456 889	20.2%
City of Mbombela	946 116	903 319	250 502	27.7%	741 282	82.1%	589 163	19.7%
Drakenstein	1 004 231	976 373	205 926	21.1%	673 822	69.0%	609 733	20.0%
Emalahleni (MP)	1 845 719	1 997 539	385 567	19.3%	1 207 182	60.4%	899 056	22.5%
Ermfuleni	1 926 692	2 202 246	357 356	16.2%	1 457 113	66.2%	1 350 992	21.4%
George	632 270	629 398	131 612	20.9%	415 917	66.1%	367 516	20.4%
Govan Mbeki	794 515	684 963	139 782	20.4%	550 427	80.4%	569 250	30.0%
J B Marks	633 794	650 171	122 889	18.9%	404 748	62.3%	350 506	13.9%
Madibeng	501 522	500 487	150 060	30.0%	332 719	66.5%	329 926	15.5%
Matjhabeng	722 737	672 737	62 213	9.2%	153 416	22.8%	264 086	11.4%
Mogale City	991 944	1 015 997	170 427	16.8%	560 950	55.2%	431 279	11.8%
Msunduzi	2 018 307	2 018 307	-	-	774 472	38.4%	1 450 182	24.4%
Newcastle	800 234	669 368	139 079	20.8%	401 317	60.0%	404 797	27.8%
Polokwane	961 329	942 908	192 553	20.4%	666 248	70.7%	952 843	68.4%
Rustenburg	2 209 018	2 181 393	534 253	24.5%	1 405 524	64.4%	1 529 663	23.7%
Sol Plaatje	731 755	714 255	198 934	27.9%	438 946	61.5%	455 494	14.5%
Stellenbosch	450 275	502 323	120 908	24.1%	349 176	69.5%	286 158	22.2%
Steve Tshwete	649 536	667 429	145 467	21.8%	436 647	65.4%	237 669	21.1%
uMhlathuze	1 249 598	1 240 774	199 840	16.1%	865 613	69.8%	801 963	21.9%
Total	20 056 346	20 166 172	3 657 849	18.1%	12 509 309	62.0%	12 337 168	22.8%

Source: National Treasury Local Government database

Secondary cities aggregated budgets and revenue and expenditure per function as at 31 March 2020

R thousands	Budget		Third Quarter 2019/20		Year to date:		Third Quarter 2018/19	
	Main appropriation	Adjusted Budget	Actual Revenue	3rd Q as % of adj budget	Actual Revenue	Total Rev as % of adj budget	Actual Revenue	Total Rev as % of adj budget
Waste water management								
City of Matlosana	124 825	125 300	28 302	22.6%	86 943	69.4%	85 442	22.2%
City of Mbombela	23 826	23 826	5 561	23.3%	17 420	73.1%	17 852	19.8%
Drakenstein	135 502	136 584	36 549	26.8%	103 566	75.8%	118 620	3.0%
Emalahleni (MP)	135 753	156 636	37 672	24.1%	115 486	73.7%	125 174	27.2%
Emfuleni	340 574	340 574	87 722	25.8%	261 770	76.9%	255 831	25.6%
George	146 541	150 541	28 332	18.8%	116 304	77.3%	94 060	25.2%
Govan Mbeki	116 838	133 965	30 745	23.0%	90 996	67.9%	81 585	23.3%
J B Marks	76 129	76 048	27 873	36.7%	69 052	90.8%	58 935	29.4%
Madibeng	59 891	59 891	17 392	29.0%	49 968	83.4%	43 112	28.2%
Matjhabeng	180 652	183 652	50 006	27.2%	152 410	83.0%	139 947	28.7%
Mogale City	233 146	287 878	68 075	23.6%	281 870	97.9%	207 739	40.3%
Msunduzi	183 958	183 958	-	-	53 410	29.0%	169 530	37.3%
Newcastle	211 819	212 705	85 505	40.2%	183 666	86.3%	174 440	26.0%
Polokwane	133 774	133 774	35 726	26.7%	84 098	62.9%	140 553	86.2%
Rustenburg	416 035	416 035	38 701	9.3%	152 769	36.7%	86 528	11.7%
Sol Plaatje	81 517	77 866	20 343	26.1%	63 461	81.5%	60 030	26.6%
Stellenbosch	130 471	237 903	22 250	9.4%	87 676	36.9%	93 315	14.4%
Steve Tshwete	96 192	98 456	24 448	24.8%	80 039	81.3%	46 132	25.0%
uMhlatuze	257 209	261 720	116 108	44.4%	231 347	88.4%	208 816	24.6%
Total	3 084 653	3 297 311	761 313	23.1%	2 282 250	69.2%	2 207 641	27.1%
R thousands	Budget		Third Quarter 2019/20		Year to date:		Third Quarter 2018/19	
	Main appropriation	Adjusted Budget	Actual Expenditure	3rd Q as % of adj budget	Actual Expenditure	Total Exp as % of adj budget	Actual Expenditure	Total Exp as % of adj budget
Waste water management								
City of Matlosana	178 197	203 396	36 345	17.9%	135 697	66.7%	88 275	22.0%
City of Mbombela	143 042	126 460	12 061	9.5%	27 291	21.6%	15 089	4.5%
Drakenstein	114 400	106 472	18 647	17.5%	78 414	73.6%	74 817	22.6%
Emalahleni (MP)	236 437	258 851	23 103	8.9%	76 391	29.5%	63 991	11.6%
Emfuleni	411 469	398 422	40 677	10.2%	142 527	35.8%	129 441	37.7%
George	196 554	200 644	49 094	24.5%	133 249	66.4%	133 410	24.2%
Govan Mbeki	309 578	265 234	8 270	3.1%	25 302	9.5%	42 830	12.6%
J B Marks	98 121	117 766	9 409	8.0%	21 596	18.3%	33 199	20.0%
Madibeng	35 140	35 576	6 898	19.4%	30 786	86.5%	24 930	38.5%
Matjhabeng	138 756	138 756	73 953	53.3%	173 668	125.2%	84 515	30.9%
Mogale City	99 029	88 276	19 510	22.1%	(510 237)	(578.0%)	77 440	57.5%
Msunduzi	308 000	308 000	-	-	68 673	22.3%	229 472	40.2%
Newcastle	70 263	62 108	21 206	34.1%	37 072	59.7%	8 369	7.9%
Polokwane	77 149	102 117	11 923	11.7%	41 262	40.4%	67 699	39.5%
Rustenburg	215 666	214 815	11 684	5.4%	44 804	20.9%	31 073	3.2%
Sol Plaatje	82 667	72 712	12 799	17.6%	39 767	54.7%	50 956	19.6%
Stellenbosch	127 649	133 437	41 491	31.1%	81 075	60.8%	78 325	29.1%
Steve Tshwete	88 905	87 206	22 244	25.5%	60 909	69.8%	36 036	22.1%
uMhlatuze	222 889	263 996	43 604	16.5%	157 930	59.8%	176 067	22.4%
Total	3 153 910	3 184 244	462 918	14.5%	866 175	27.2%	1 445 933	23.4%

Source: National Treasury Local Government database

Secondary cities aggregated budgets and revenue and expenditure per function as at 31 March 2020

R thousands	Budget		Third Quarter 2019/20		Year to date:		Third Quarter 2018/19	
	Main appropriation	Adjusted Budget	Actual Revenue	3rd Q as % of adj budget	Actual Revenue	Total Rev as % of adj budget	Actual Revenue	Total Rev as % of adj budget
Waste management								
City of Matlosana	172 049	195 133	52 459	26.9%	160 324	82.2%	153 796	26.7%
City of Mbombela	130 556	130 556	32 774	25.1%	97 780	74.9%	96 068	26.0%
Drakenstein	169 938	170 340	48 354	28.4%	130 434	76.6%	145 166	5.1%
Emalahleni (MP)	134 405	133 022	30 301	22.8%	94 633	71.1%	86 345	22.4%
Emfuleni	172 929	172 929	48 747	28.2%	132 067	76.4%	136 290	23.8%
George	126 615	129 615	23 607	18.2%	101 041	78.0%	92 248	29.5%
Govan Mbeki	124 744	141 100	30 551	21.7%	92 670	65.7%	88 946	25.0%
J B Marks	69 536	56 336	24 295	43.1%	60 600	107.6%	52 008	28.1%
Madibeng	59 787	59 787	16 940	28.3%	50 752	84.9%	44 717	28.6%
Majhlabeng	113 705	127 705	30 762	24.1%	94 497	74.0%	87 707	32.7%
Mogale City	198 585	9 958	2 176	21.8%	83 837	841.9%	193 298	34.2%
Msunduzi	158 232	158 232	-	-	31 772	20.1%	105 409	28.3%
Newcastle	120 490	120 000	41 263	34.4%	96 359	80.3%	93 171	26.4%
Polokwane	128 631	128 631	31 557	24.5%	86 684	67.4%	141 994	77.8%
Rustenburg	256 907	256 907	38 419	15.0%	144 391	56.2%	86 092	7.1%
Sol Plaatje	66 853	64 003	14 141	22.1%	46 764	73.1%	45 711	25.3%
Stellenbosch	91 493	95 198	13 985	14.7%	69 424	72.9%	68 487	21.8%
Steve Tshwete	111 892	113 438	28 212	24.9%	92 754	81.8%	53 192	25.0%
uMhlatuze	185 893	183 398	65 806	35.9%	143 202	78.1%	129 953	18.3%
Total	2 593 241	2 446 290	574 350	23.5%	1 809 985	74.0%	1 900 599	25.2%
R thousands	Budget		Third Quarter 2019/20		Year to date:		Third Quarter 2018/19	
	Main appropriation	Adjusted Budget	Actual Expenditure	3rd Q as % of adj budget	Actual Expenditure	Total Exp as % of adj budget	Actual Expenditure	Total Exp as % of adj budget
Waste management								
City of Matlosana	174 494	171 548	52 150	30.4%	169 669	98.9%	91 575	20.3%
City of Mbombela	241 577	239 326	77 589	32.4%	231 315	96.7%	160 157	24.3%
Drakenstein	81 673	88 455	14 566	16.5%	51 225	57.9%	66 066	23.2%
Emalahleni (MP)	155 845	184 138	26 771	14.5%	88 177	47.9%	66 709	13.9%
Emfuleni	207 261	197 735	34 766	17.6%	91 128	46.1%	59 060	10.5%
George	85 456	85 780	21 738	25.3%	58 258	67.9%	57 169	24.3%
Govan Mbeki	127 725	122 606	2 290	1.9%	7 376	6.0%	27 725	11.5%
J B Marks	53 456	58 546	15 397	26.3%	26 461	45.2%	7 192	7.4%
Madibeng	56 988	49 973	14 858	29.7%	45 851	91.8%	42 573	30.6%
Majhlabeng	99 805	99 805	27 783	27.8%	78 145	78.3%	81 586	38.3%
Mogale City	112 265	16 372	2 092	12.8%	(98 625)	(602.4%)	62 048	156.1%
Msunduzi	122 722	122 722	-	-	24 585	20.0%	108 698	44.7%
Newcastle	73 144	71 861	14 560	20.3%	45 763	63.7%	53 721	29.1%
Polokwane	129 364	126 858	31 263	24.6%	85 274	67.2%	123 818	66.6%
Rustenburg	251 877	283 697	56 136	19.8%	163 092	57.5%	111 822	17.4%
Sol Plaatje	66 753	66 753	13 693	20.5%	40 845	61.2%	42 595	22.1%
Stellenbosch	88 534	93 161	26 530	28.5%	58 694	63.0%	41 653	29.4%
Steve Tshwete	108 362	127 837	36 604	28.6%	88 030	68.9%	45 163	25.2%
uMhlatuze	125 740	107 890	29 662	27.5%	74 468	69.0%	68 961	13.7%
Total	2 363 042	2 315 062	498 448	21.5%	1 329 730	57.4%	1 318 292	25.0%

Source: National Treasury Local Government database

8. Aggregated municipal debtors age analysis

Debtors Age Analysis as at 31 March 2020

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 698 916	7.4%	1 896 370	3.8%	1 726 019	3.4%	42 893 056	85.4%	50 214 360	27.7%	17 571 577	35.0%	32 958 001	65.6%
Trade and Other Receivables from Exchange Transactions - Electricity	6 561 907	3.5%	1 377 812	6.2%	865 610	3.9%	13 574 470	60.7%	22 379 799	12.4%	2 745 488	12.3%	13 446 324	60.1%
Receivables from Non-exchange Transactions - Property Rates	4 023 097	1.2%	1 382 248	3.8%	1 188 328	3.3%	29 587 594	81.8%	36 181 267	20.0%	8 963 797	24.8%	35 595 653	98.4%
Receivables from Exchange Transactions - Waste Water Management	1 245 196	0.9%	594 817	3.6%	572 559	3.4%	14 249 168	85.5%	16 661 739	9.2%	5 787 141	34.7%	12 933 421	77.6%
Receivables from Exchange Transactions - Waste Management	909 245	0.7%	418 406	2.9%	436 800	3.0%	12 704 366	87.8%	14 468 818	8.0%	2 757 982	19.1%	9 829 360	67.9%
Receivables from Exchange Transactions - Property Rental Debtors	44 275	0.3%	35 706	1.9%	37 535	1.9%	1 808 501	93.9%	1 926 017	1.1%	11 902	0.6%	1 002 956	52.1%
Interest on Arrear Debtor Accounts	739 395	0.4%	553 696	2.7%	565 756	2.7%	18 870 173	91.0%	20 729 019	11.4%	9 192 845	44.4%	3 425 768	16.5%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	(15 433)	(1.0%)	678	4.3%	1 636	10.5%	28 760	183.9%	15 640	0.0%	113 565	726.1%	0	-
Other	718 090	3.8%	482 787	2.6%	329 559	1.8%	17 162 200	91.8%	18 692 637	10.3%	3 029 996	16.2%	5 047 176	27.0%
Total	17 924 689	9.9%	6 742 519	3.7%	5 723 802	3.2%	150 878 287	83.2%	181 269 296	100.0%	50 174 293	27.7%	114 238 659	63.0%
Debtors Age Analysis By Customer Group														
Organs of State	1 795 727	9.6%	773 432	4.1%	642 392	3.4%	15 509 017	82.8%	18 720 568	10.3%	7 132 846	38.1%	5 102 095	27.3%
Commercial	6 967 188	24.0%	1 715 842	5.9%	1 085 438	3.7%	19 210 139	66.3%	28 978 606	16.0%	9 710 385	33.5%	19 428 795	67.1%
Households	8 417 380	6.6%	4 441 306	3.5%	4 242 696	3.3%	110 641 255	86.6%	127 742 636	70.5%	33 087 726	25.9%	89 066 216	69.7%
Other	744 394	12.8%	(188 061)	(3.2%)	(246 724)	(4.2%)	5 517 877	94.7%	5 827 486	3.2%	241 313	4.1%	640 181	11.0%
Total	17 924 689	9.9%	6 742 519	3.7%	5 723 802	3.2%	150 878 287	83.2%	181 269 296	100.0%	50 174 293	27.7%	114 237 287	63.0%
Per Province														
Eastern Cape	714 877	7.2%	396 529	4.0%	244 947	2.5%	8 592 300	86.4%	9 948 653	5.5%	264 737	2.7%	20 524 580	206.3%
Free State	945 136	4.6%	650 894	3.1%	1 226 807	5.9%	17 886 991	86.4%	20 709 828	11.4%	36 268 378	170.3%	2 304 711	11.1%
Gauteng	8 217 126	11.2%	2 780 551	3.8%	2 345 167	3.2%	59 927 155	81.8%	73 269 999	40.4%	1 448 574	2.0%	48 040 099	65.6%
Kwazulu-Natal	2 800 647	12.4%	1 112 663	4.9%	572 450	2.5%	18 076 353	80.1%	22 562 114	12.4%	213 305	1.0%	37 759 169	167.4%
Limpopo	520 987	6.7%	225 872	2.9%	168 300	2.2%	6 844 274	88.2%	7 759 432	4.3%	579	0.0%	-	-
Mpumalanga	533 930	4.6%	261 983	2.3%	302 015	2.6%	10 530 878	90.6%	11 628 807	6.4%	49 327	0.4%	-	-
North West	731 418	3.9%	706 539	3.8%	335 383	1.8%	16 923 759	90.5%	18 697 098	10.3%	12 350 354	66.1%	-	-
Northern Cape	273 121	5.1%	153 520	2.9%	235 171	4.4%	4 702 064	87.7%	5 363 876	3.0%	221 909	4.1%	5 301 659	98.8%
Western Cape	3 187 447	28.1%	453 968	4.0%	293 562	2.6%	7 394 513	65.3%	11 329 490	6.3%	357 130	3.2%	308 442	2.7%
Total	17 924 689	9.9%	6 742 519	3.7%	5 723 802	3.2%	150 878 287	83.2%	181 269 296	100.0%	50 174 293	27.7%	114 237 287	63.0%

Source: National Treasury Local Government database

9. Debtors' age analysis for the metros

Metros Debtors Age Analysis as at 31 March 2020

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
3rd Quarter Ended 31 March 2020														
Buffalo City	403 124	15.7%	186 286	7.3%	87 876	3.4%	1 886 226	73.6%	2 563 513	2.9%	-	-	279 679	10.9%
Cape Town	2 375 309	29.3%	268 800	3.3%	188 518	2.3%	5 288 143	65.1%	8 120 770	9.2%	-	-	-	-
City of Ekurhuleni	2 030 931	13.5%	683 884	4.5%	472 948	3.1%	11 885 633	78.9%	15 073 396	17.1%	332 288	2.2%	-	-
eThekweni	1 917 657	14.8%	673 382	5.2%	416 302	3.2%	9 966 264	76.8%	12 973 605	14.7%	199	-	31 756 173	244.8%
City of Johannesburg	2 238 812	7.8%	1 258 209	4.4%	1 093 008	3.8%	24 074 392	84.0%	28 664 420	32.5%	-	-	46 465 879	162.1%
Mangaung	359 137	5.6%	243 264	3.8%	231 264	3.6%	5 579 616	87.0%	6 413 280	7.3%	35 291 784	550.3%	-	-
Nelson Mandela Bay	-	-	-	-	-	-	-	-	-	70 507	-	-	20 244 901	-
City of Tshwane	2 886 974	20.2%	361 271	2.5%	404 850	2.8%	10 641 606	74.4%	14 294 701	16.2%	710 302	5.0%	-	-
Total	12 211 944	13.9%	3 675 097	4.2%	2 894 765	3.3%	69 321 880	78.7%	88 103 685	100.0%	36 405 080	41.3%	98 746 632	112.1%
3rd Quarter Ended 31 March 2019														
Buffalo City	299 613	15.0%	118 025	5.9%	67 605	3.4%	1 513 345	75.7%	1 998 588	2.4%	-	-	15 671	0.8%
Cape Town	2 239 893	21.9%	345 910	3.4%	266 076	2.6%	7 376 123	72.1%	10 228 002	12.2%	-	-	-	-
City of Ekurhuleni	1 872 927	16.2%	620 611	5.4%	421 203	3.6%	8 650 812	74.8%	11 565 554	13.8%	-	-	-	-
eThekweni	1 617 035	13.8%	959 572	8.2%	375 527	3.2%	8 780 760	74.8%	11 732 895	14.0%	-	-	5 397 132	46.0%
City of Johannesburg	2 523 811	10.4%	1 298 674	5.4%	874 656	3.6%	19 584 002	80.7%	24 281 144	28.9%	-	-	3 147 405	13.0%
Mangaung	333 945	6.2%	242 867	4.5%	183 724	3.4%	4 646 295	85.9%	5 406 831	6.4%	-	-	2 458 331	45.5%
Nelson Mandela Bay	1 176 659	23.7%	288 724	5.8%	179 919	3.6%	3 323 844	66.9%	4 969 145	5.9%	137 090	2.8%	2 660 020	53.5%
City of Tshwane	1 853 266	13.5%	462 561	3.4%	314 480	2.3%	11 108 478	80.9%	13 738 786	16.4%	87 363	0.6%	-	-
Total	11 917 150	14.2%	4 336 944	5.2%	2 683 189	3.2%	64 983 660	77.4%	83 920 943	100.0%	224 453	0.3%	13 678 559	16.3%
Movement between 31 March 2019 and 31 March 2020														
Buffalo City	103 511		68 262		20 271		372 882		564 926					
Cape Town	135 415		(77 110)		(77 559)		(2 087 980)		(2 107 233)					
City of Ekurhuleni	158 004		63 273		51 745		3 234 820		3 507 842					
eThekweni	300 622		(286 190)		40 774		1 185 504		1 240 710					
City of Johannesburg	(284 999)		(40 465)		218 351		4 490 390		4 383 277					
Mangaung	25 192		397		47 540		933 321		1 006 449					
Nelson Mandela Bay	(1 176 659)		(288 724)		(179 919)		(3 323 844)		(4 969 145)					
City of Tshwane	1 033 708		(101 290)		90 370		(466 872)		555 916					
Total	294 794		(661 848)		211 575		4 338 220		4 182 742					
Growth rate 31 March 2019 to 31 March 2020														
Buffalo City	34.5%		57.8%		30.0%		24.6%		28.3%					
Cape Town	6.0%		(22.3%)		(29.1%)		(28.3%)		(20.6%)					
City of Ekurhuleni	8.4%		10.2%		12.3%		37.4%		30.3%					
eThekweni	18.6%		(29.8%)		10.9%		13.5%		10.6%					
City of Johannesburg	(11.3%)		(3.1%)		25.0%		22.9%		18.1%					
Mangaung	7.5%		0.2%		25.9%		20.1%		18.6%					
Nelson Mandela Bay	-		-		-		-		-					
City of Tshwane	55.8%		(21.9%)		28.7%		(4.2%)		4.0%					
Total	2.5%		(15.3%)		7.9%		6.7%		5.0%					

Source: National Treasury Local Government database

Metros Debtors Age Analysis By Customer Group as at 31 March 2020

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Organs of State	1 171 171	15.3%	424 379	5.5%	340 205	4.4%	5 739 382	74.8%	7 675 137	8.7%	7 013 456	91.4%	2 813 321	36.7%
Commercial	4 988 837	31.9%	786 022	5.0%	495 198	3.2%	9 377 549	59.9%	15 647 606	17.8%	8 670 237	55.4%	18 050 738	115.4%
Households	5 734 029	9.2%	2 466 875	4.0%	2 019 217	3.2%	52 148 162	83.6%	62 368 283	70.8%	20 743 408	33.3%	77 813 584	124.8%
Other	317 908	13.2%	(2 179)	(0.1%)	40 145	1.7%	2 056 786	85.3%	2 412 660	2.7%	(22 020)	(0.9%)	68 988	2.9%
Total	12 211 944	13.9%	3 675 097	4.2%	2 894 765	3.3%	69 321 880	78.7%	88 103 685	100.0%	36 405 080	41.3%	98 746 632	112.1%

Source: National Treasury Local Government database

10. Debtors' age analysis for secondary cities

Secondary cities Debtors Age Analysis as at 31 March 2020

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
City of Matlosana	202 186	4.9%	113 010	2.7%	103 963	2.5%	3 710 622	89.9%	4 129 780	10.4%	-	-	-	-
City of Mbombela	120 979	16.9%	821	0.1%	46 296	6.5%	546 626	76.5%	714 721	1.8%	-	-	-	-
Drakenstein	156 066	41.3%	45 272	12.0%	11 225	3.0%	165 741	43.8%	378 305	1.0%	-	-	-	-
Emalahleni (MP)	125 786	2.6%	137 706	2.9%	118 778	2.5%	4 426 757	92.1%	4 809 027	12.1%	-	-	-	-
Emfuleni	521 163	5.9%	262 313	3.0%	192 017	2.2%	7 887 406	89.0%	8 862 899	22.2%	-	-	-	-
George	-	-	-	-	-	-	-	-	-	-	10 126	-	306 725	-
Govan Mbeki	-	-	-	-	-	-	-	-	-	-	-	-	-	-
J B Marks	77 332	12.1%	39 503	6.2%	28 870	4.5%	495 474	77.3%	641 179	1.6%	-	-	-	-
Madibeng	116 104	4.7%	77 234	3.1%	65 341	2.6%	2 234 476	89.6%	2 493 156	6.3%	-	-	-	-
Matjhabeng	166 684	4.3%	115 537	3.0%	94 448	2.4%	3 546 356	90.4%	3 923 025	9.8%	-	-	-	-
Mogale City	167 043	9.3%	32 300	1.8%	31 068	1.7%	1 561 180	87.1%	1 791 592	4.5%	-	-	-	-
Msunduzi	-	-	-	-	-	-	-	-	-	-	261 925	-	5 641 005	-
Newcastle	(30 344)	(2.1%)	100 600	6.8%	35 439	2.4%	1 377 892	92.9%	1 483 587	3.7%	12 087	0.8%	-	-
Polokwane	225 807	15.4%	51 016	3.5%	52 650	3.6%	1 138 834	77.6%	1 468 308	3.7%	-	-	-	-
Rustenburg	220 655	4.0%	308 081	5.6%	25 893	0.5%	4 975 385	90.0%	5 530 014	13.9%	-	-	-	-
Sol Plaatje	130 663	5.2%	73 032	2.9%	63 536	2.5%	2 257 485	89.4%	2 524 717	6.3%	-	-	4 856 369	192.4%
Stellenbosch	84 078	31.3%	5 245	2.0%	4 288	1.6%	174 899	65.1%	268 510	0.7%	-	-	-	-
Steve Tshwete	57 664	32.7%	10 574	6.0%	9 032	5.1%	98 962	56.2%	176 233	0.4%	-	-	-	-
uMhlatuze	364 619	52.5%	22 167	3.2%	12 728	1.8%	295 470	42.5%	694 984	1.7%	-	-	-	-
Total	2 706 486	6.8%	1 394 412	3.5%	895 573	2.3%	34 893 564	87.5%	39 890 035	100.0%	284 139	0.7%	10 804 099	27.1%

Source: National Treasury Local Government database

Secondary cities Debtors Age Analysis By Customer Group as at 31 March 2020

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Organs of State	136 544	6.5%	80 390	3.8%	60 104	2.9%	1 817 773	86.8%	2 094 811	5.3%	-	-	1 922 077	91.8%
Commercial	1 044 203	17.3%	529 088	8.8%	246 706	4.1%	4 221 062	69.9%	6 041 060	15.1%	16	-	1 173 892	19.4%
Households	1 170 086	3.8%	1 036 577	3.4%	923 497	3.0%	27 375 121	89.7%	30 505 281	76.5%	18 766	0.1%	7 151 272	23.4%
Other	355 653	28.5%	(251 644)	(20.2%)	(334 734)	(26.8%)	1 479 608	118.5%	1 248 883	3.1%	263 334	21.1%	556 858	44.6%
Total	2 706 486	6.8%	1 394 412	3.5%	895 573	2.3%	34 893 564	87.5%	39 890 035	100.0%	282 115	0.7%	10 804 099	27.1%

Source: National Treasury Local Government database

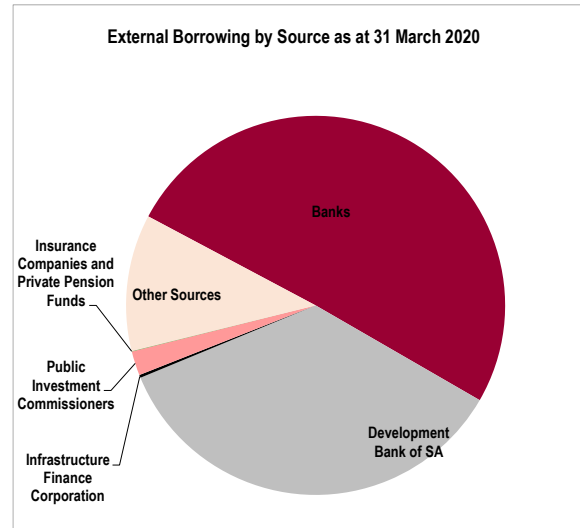
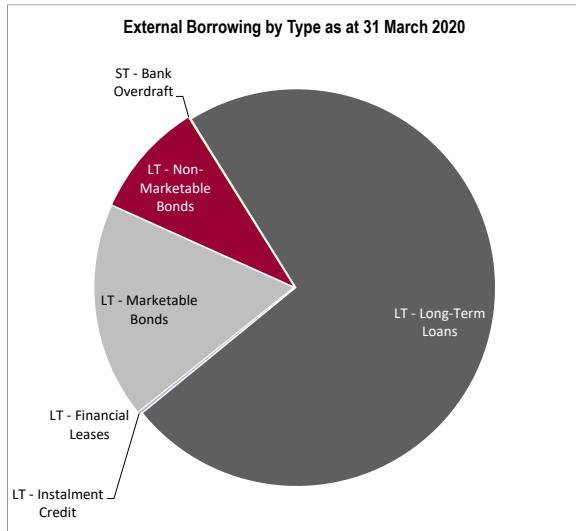
11. Aggregated municipal creditors age analysis

Creditors Age Analysis as at 31 March 2020

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Bulk Electricity	5 216 446	24.1%	465 376	2.2%	1 690 719	7.8%	14 234 224	65.9%	21 606 765	43.9%
Bulk Water	1 415 685	14.9%	412 435	4.4%	399 219	4.2%	7 261 518	76.5%	9 488 858	19.3%
PAYE deductions	462 581	96.4%	(12 986)	(2.7%)	335	0.1%	29 916	6.2%	479 845	1.0%
VAT (output less input)	270 103	96.2%	1 366	0.5%	119	0.0%	9 128	3.3%	280 714	0.6%
Pensions / Retirement deductions	388 914	70.2%	3 680	0.7%	(6 812)	(1.2%)	168 046	30.3%	553 828	1.1%
Loan repayments	248 391	21.1%	12 537	1.1%	325 212	27.7%	121 771	10.4%	1 175 558	2.4%
Trade Creditors	3 052 125	32.5%	478 253	5.1%	426 675	4.5%	5 128 717	54.5%	9 404 207	19.1%
Auditor General	17 868	9.3%	19 962	10.4%	16 329	8.5%	137 219	71.7%	191 379	0.4%
Other	4 064 866	66.9%	75 144	1.2%	39 508	0.7%	1 899 196	31.2%	6 078 715	12.3%
Total	15 136 979	30.7%	1 455 767	3.0%	2 891 304	5.9%	28 989 735	58.9%	49 259 869	100.0%
Per Province										
Eastern Cape	1 169 235	41.2%	51 736	1.8%	26 849	1.0%	1 588 763	56.0%	2 836 582	5.8%
Free State	952 716	7.1%	387 319	2.9%	1 578 193	11.8%	10 482 169	78.2%	13 400 397	27.2%
Gauteng	10 084 706	70.2%	345 897	2.4%	152 083	1.1%	3 782 685	26.3%	14 365 371	29.2%
Kwazulu-Natal	1 813 972	42.6%	129 880	3.1%	373 825	8.8%	1 938 457	45.6%	4 256 134	8.6%
Limpopo	509 817	40.7%	11 875	1.0%	146 591	11.7%	584 498	46.7%	1 252 781	2.5%
Mpumalanga	381 749	5.2%	267 463	3.7%	332 646	4.5%	6 345 939	86.6%	7 327 797	14.9%
North West	255 738	7.0%	161 373	4.4%	182 065	5.0%	3 080 183	83.7%	3 679 360	7.5%
Northern Cape	167 523	8.0%	80 782	3.8%	91 861	4.4%	1 763 661	83.8%	2 103 827	4.3%
Western Cape	(198 476)	(527.6%)	19 443	51.7%	7 191	19.1%	209 463	556.8%	37 621	0.1%
Total	15 136 979	30.7%	1 455 767	3.0%	2 891 304	5.9%	29 775 818	60.5%	49 259 869	100.0%

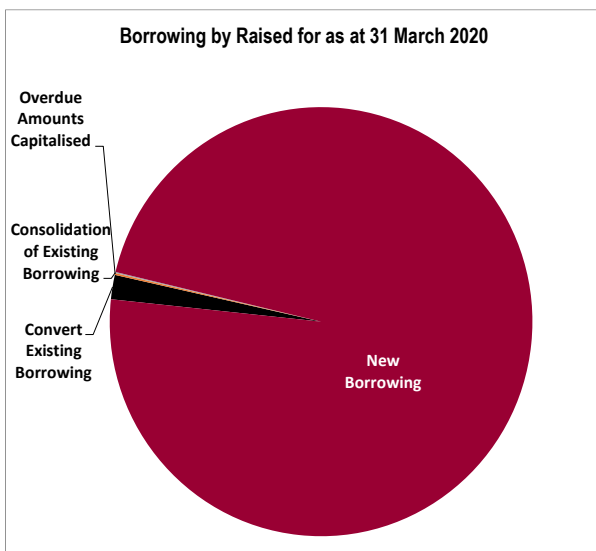
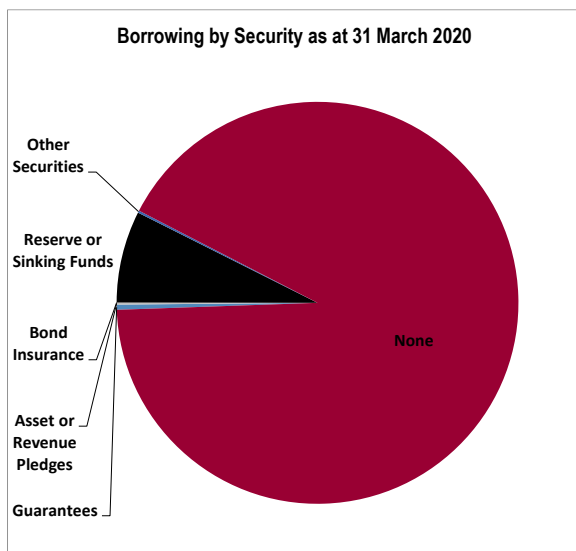
Source: National Treasury Local Government database

12. Borrowing instruments



Type	Balance (R'000)
ST - Bank Overdraft	20 455
ST - Other Short-Term Loans	
ST - Marketable Bonds	928
ST - Non-Marketable Bonds	
ST - Other Securities	
LT - Long-Term Loans	48 692 301
LT - Instalment Credit	80 393
LT - Financial Leases	29 348
LT - Marketable Bonds	11 666 000
LT - Non-Marketable Bonds	6 259 667
LT - Other Securities	
Total	66 749 092

Source	Balance (R'000)
General Public	659
Banks	33 746 754
Development Bank of SA	23 647 055
Infrastructure Finance Corporation	165 012
Public Investment Commissioners	1 383 308
Insurance Companies and Private Pension Funds	27 075
Municipal Pension Funds	
Other Public Pension Funds	
Unit Trusts	
Internal Funds	3 726
Other Sources	7 775 503
Total	66 749 092

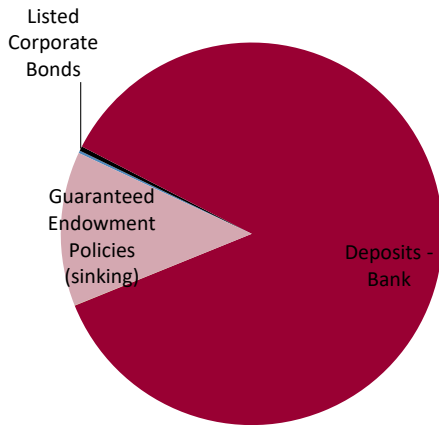


Security	Balance (R'000)
Guarantees	276 181
Asset or Revenue Pledges	101 808
Bond Insurance	9 712
Reserve or Sinking Funds	4 928 246
Other Securities	115 482
None	61 317 663
Total	66 749 092

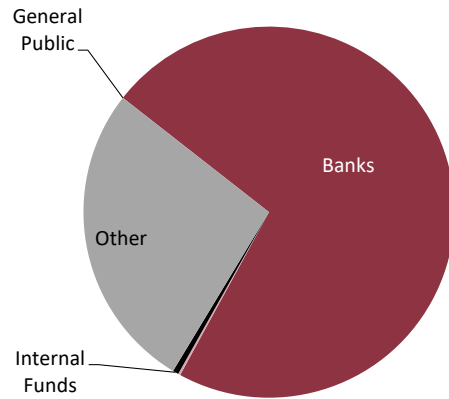
Raised For	Balance (R'000)
Convert Existing Borrowing	1 223 893
Overdue Amounts Capitalised	90 091
Consolidation of Existing Borrowing	59 194
New Borrowing	65 375 914
Bridging Finance	
Total	66 749 092

13. Investment instruments

Investment by Type as at 31 March 2020



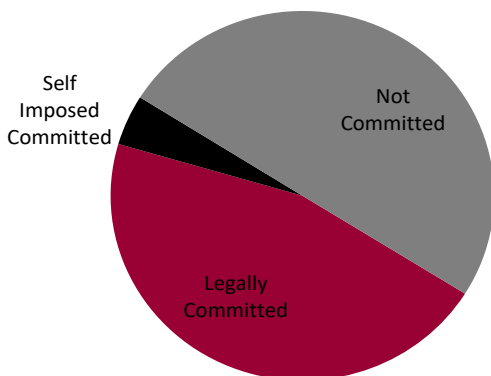
Investment balance by Group as at 31 March 2020



Type	Balance (R'000)
Securities - National Government	84 717
Listed Corporate Bonds	152 025
Deposits - Bank	33 772 742
Deposits - Public Investment Commissioners	5 959
Deposits - Corporation for Public Deposits	2 768
Bankers Acceptance Certificates	
Negotiable Certificates of Deposit - Banks	276
Guaranteed Endowment Policies (sinking)	5 105 663
Repurchase Agreements - Banks	
Municipal Bonds	
TOTAL	39 124 150

Group	Balance (R'000)
General Public	4 479
Banks	28 319 815
Development Bank of SA	
Infrastructure Finance Corporation	
Public Investment Commissioners	
Insurance Companies and Private Pension Funds	75 329
Municipal Pension Funds	
Other Public Pension Funds	
Unit Trusts	
Internal Funds	198 807
Other	10 525 720
TOTAL	39 124 150

Investment balance by Committed as at 31 March 2020



Committed	Balance (R'000)
Legally Committed	17 853 888
Self Imposed Committed	1 726 876
Not Committed	19 543 386
TOTAL	39 124 150

