



national treasury

Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

MEDIA STATEMENT

LOCAL GOVERNMENT REVENUE AND EXPENDITURE: FIRST QUARTER LOCAL GOVERNMENT SECTION 71 REPORT

FOR THE PERIOD: 1 JULY 2020 – 30 SEPTEMBER 2020

National Treasury has released the local government revenue and expenditure report for the first quarter of the 2020/21 financial year. This report covers the performance against the adopted budgets of local government for the first quarter of the municipal financial year ending on 30 September 2020 and includes spending against conditional grant allocations for the same period.

The report was prepared by using figures from the Municipal Standard Chart of Account (*mSCOA*) data strings. The *mSCOA* Regulations were promulgated on 22 April 2014 and prescribes the uniform recording and classification of municipal budget and financial information at a transaction level. All municipalities and municipal entities had to comply with the Regulations by 01 July 2017. The *mSCOA* Regulations require that municipalities upload their budget and financial information in a data string format to the Local Government portal across the six *mSCOA* regulated segments.

The report is part of the *In-year Management, Monitoring and Reporting System for Local Government (IYM)*, which enables provincial and national government to exercise oversight over municipalities and identify possible problems in implementing municipal budgets and conditional grants.

The credibility of the information contained in the *mSCOA* data strings is a concern. At the core of the problem is:

- The incorrect use of the *mSCOA* and municipal accounting practices by municipalities;
- A large number of municipalities are not budgeting, transacting and reporting directly in/from their core financial systems. Instead they prepare their budgets and reports on excel spreadsheet and then import the excel spreadsheets into the system. Often this manipulation of data lead to unauthorised, irregular, fruitful and wasteful (UIFW) expenditure and fraud and corruption as the controls that are built into the core financial systems are not triggered and transactions go through that should not; and
- Municipalities are not locking their adopted budgets or their financial systems at month-end to ensure prudent financial management. To enforce municipalities to lock their budgets and close their financial system at month-end in 2020/21, the Local Government Portal will be locked at the end of each quarter. System vendors were also requested to build this functionality into their municipal financial systems.

The actual COVID-19 expenditure reported by municipalities for the first three months of the 2020/21 municipal financial year is included as a separate Annexure to this publication.

The Section 71 report facilitates transparency, better in-year management as well as the oversight

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of budgets. This makes these reports management tools and early warning mechanisms for councils, provincial legislatures and officials in order to monitor and improve municipal performance. The improvement of the credibility of the data strings is therefore a priority for national and provincial treasuries.

KEY TRENDS:

Aggregate trends

1. On aggregate, municipalities spent 21.4 per cent, or R104.6 billion, of the total adopted expenditure budget of R489.4 billion as at 30 September 2020 (first quarter results for the 2020/21 financial year). In respect of revenue, aggregate billing and other revenue amounted to 26.2 per cent, or R126.8 billion, of the total adopted revenue budget of R484.3 billion.
2. Of the adopted operating expenditure budget amounting to R419.3 billion, R96.2 billion or 23 per cent was spent by 30 September 2020.
3. Municipalities have adopted the budget for salaries and wages expenditure at R126.5 billion, which is R1.6 billion more than the adopted budget of R124.9 billion for the 2019/20 municipal financial year. This constitutes 30 per cent of their total operational expenditure budget of R419.3 billion. At 30 September 2020, spending on salaries and wages is 24 per cent, or R30.4 billion.
4. In the period under review, capital expenditure amounted to R8.4 billion, or 12 per cent, of the adopted capital budget of R70.1 billion.
5. Aggregated year-to-date operating expenditure for metros amounts to R58 billion, or 23.4 per cent, of their adopted budget expenditure of R279.7 billion. The aggregated adopted capital budget for metros in the 2020/21 financial year is R31.6 billion, of which 10.1 per cent, or R3.2 billion, has been spent as at 30 September 2020.
6. When billed revenue is measured against their adopted budgets, the performance of metros reflects a shortfall on electricity services for the first quarter of the 2020/21 financial year. This does not take into account the collection rate:
 - Water revenue billed was R6.5 billion against expenditure of R6.4 billion;
 - Energy sources revenue billed was R21.8 billion against expenditure of R22.1 billion;
 - The revenue billed for wastewater management was R1.9 billion against expenditure of R1.6 billion, and
 - Levies for waste management billed were R2.9 billion against expenditure R2.1 billion.
7. As at 30 September 2020, aggregated revenue for secondary cities is 34.7 per cent or R23.2 billion of their total adopted revenue budget of R66.8 billion for the 2020/21 financial year. The year-to-date operating expenditure level of the secondary cities is 27.3 per cent or R18.6 billion of the total adopted operating budget of R68.2 billion for the 2020/21 financial year.
8. The performance against the adopted budget for the four core services for the secondary



cities for the first quarter 2020/21 also shows surpluses against billed revenue without taking into account the collection rate:

- Water revenue billed was R3.8 billion against expenditure of R2.5 billion;
 - Energy sources revenue billed was R7.7 billion against expenditure of R7 billion;
 - The revenue billed for wastewater management was R1.1 billion against expenditure of minus R630 million; and
 - Levies for waste management billed were R876 million against expenditure of R569 million.
9. Capital spending levels are high at an average of 30.2 per cent or R2.2 billion of the adopted capital budget of R7.2 billion. This is due to Msunduzi overstating their year-to-date capital revenue.
 10. Aggregate municipal consumer debts amounted to R194.2 billion (compared to R164.2 billion reported in the first quarter of 2019/20) as at 30 September 2020. A total amount of R20.8 billion, or 10.7 per cent, has been written off as bad debt. Government accounts for 8.7 per cent, or R16.1 billion (R14.8 billion reported in the fourth quarter of 2019/20). The largest component relates to households which account for 69 per cent, or R133.9 billion (69.9 per cent or R133.9 billion in the fourth quarter of 2019/20).
 11. It needs to be acknowledged that not all the outstanding debt of R194.2 billion is realistically collectable, as these amounts are inclusive of debt older than 90 days (historic debt that has accumulated over an extended period), interest on arrears and other recoveries.
 12. If consumer debt is limited to below 90 days, then the actual realistically collectable amount is estimated at R39.4 billion. This should not be interpreted that the National Treasury by implication suggests that the balance must be written-off by municipalities.
 13. Metropolitan municipalities are owed R78.9 billion (R83.1 billion reported in the first quarter of 2019/20) in outstanding debt as at 30 September 2020. This represents a decrease of R4.2 billion. The largest contributors are the City of Ekurhuleni, which is owed the largest amount at R18.1 billion, followed by City of Tshwane at R17.4 billion, eThekweni at R14.9 billion, and Cape Town at R9.9 billion.
 14. Households in metropolitan areas are reported to account for R52.2 billion, or 66.3 per cent, of outstanding debt to metros, followed by businesses, which account for R22 billion or 27.8 per cent. Debt owed by government agencies is approximately R4 billion, or 5.2 per cent, of the total outstanding debt owed to metros.
 15. Secondary cities are owed R49 billion (R32.6 billion reported in the first quarter of 2019/20) in outstanding consumer debt. The majority of debt is owed by households, which amount to R36.5 billion, or 74.7 per cent, of the total outstanding debt. An amount of R42 billion, or 85.6 per cent, has been outstanding for more than 90 days.
 16. Municipalities owed their creditors R65.2 billion as at 30 September 2020, an increase of R23.7 billion when compared to the R41.5 billion reported in the first quarter of 2019/20.
 17. Municipalities in the Free State have the highest outstanding creditors greater than 90 days at R13.3 billion, followed by Mpumalanga at R11.1 billion and Gauteng at R4.8



billion.

18. The total balance on borrowing for all municipalities equates to R72.6 billion as at 30 September 2020. This includes long term loans of R50.6 billion, long term marketable bonds of R11.6 billion and other long term non-marketable bonds of R6.9 billion. The balance represents other short- and long-term financing instruments.
19. As at 30 September 2020, the total investments made by municipalities equates to R33.9 billion. This is R5.5 billion more than the R28.4 billion reported in the first quarter of 2019/20. Investments includes bank deposits of R28.5 billion, guaranteed endowment policies (sinking funds) of R4.5 billion, listed corporate bonds of R884 million and some smaller investments.

Conditional Grants

Conditional Grants Expenditure as at 30 September 2020

20. According to the 2020 DoRA, R132.5 billion has been allocated to local government in the 2020/21 financial year. This amount comprises of the unconditional transfer of the Equitable Share (R74.6 billion), direct conditional grants allocated for capacity building (R1.9 billion), direct conditional grants for infrastructure projects, (R41.8 billion), and the Indirect conditional grant of R7.5 billion.
21. As at 30 September 2020, an amount of R10.9 billion was transferred to municipalities in respect of direct conditional grants, which is 33.8 per cent of the 2020/21 direct allocation.
22. The overall expenditure against direct conditional grants reported by municipalities through the transferring national officers responsible for grant administration as at 30 September 2020 is 11.1 per cent or R3.6 billion against the R10.9 billion transferred to municipalities in the first quarter.

Capacity Building and Other Conditional Grants Expenditure as at 30 September 2020

23. A total of R1.9 billion is allocated to capacity building and other grants. These grants are intended to assist municipalities in the development of their management, planning, technical, budgeting and financial management capabilities in the 2020/21 financial year.
24. The highest performing conditional grant under this category during the first quarter is the Expanded Public Works Programme (EPWP) with reported performance of 25 per cent, followed by the Municipal Disaster Relief Grant (MDRG) at 16.7 per cent and the Infrastructure Skills Development Grant (ISDG) at 16.1 per cent.
25. The lowest performing grant in the first quarter ended 30 September 2020 is the Financial Management Grant (FMG) which reported expenditure performance of 13.6 per cent. The low expenditure reported on the grant is as a result of the grant making a once of transfers as opposed to the other grants which are transferred in tranches over a period of months e.g. say one transfer each quarter.

Infrastructure Conditional Grants Expenditure as at 30 September 2020

26. National transfers for infrastructure, excluding indirect or in-kind allocations to Transferring Officers executing specific projects on behalf of municipalities in the municipal area, amounts to R28.6 billion in the 2020/21 financial year.



27. The highest performing direct grants to municipalities during the first quarter is the Integrated Urban Development Grant (IUDG) which reported performance of 17.3 per cent, followed by the Municipal Infrastructure Grant (MIG) which reported performance of 17.3 per cent, and the Neighborhood Development Partnership Grant (NDPP) grant with reported performance of 13.9 per cent.
28. The lowest spending grant under the infrastructure grants during the first quarter is the Regional Bulk Infrastructure Grant with expenditure of 6.8 per cent which is equivalent to R135.8 million against the allocation of R2 billion. The second lowest performing grant, also a water grant, is the Water Services Infrastructure Grant (WSIG). This poor expenditure is worrisome and delays the provision of basic services to communities.
29. Indirect grants (Infrastructure and capacity) allocated to municipalities regressed from R6.9 billion to R5.8 billion in the 2020/21 financial year. Indirect grants are allocations whereby the National Transferring Officers are responsible for implementation and administering the grants. Performance monitoring for these grants are not included as part of the Section 71 publications because municipalities do not receive these allocations directly (allocations in-kind). Reporting on these transfers should be included in the Section 40 reporting requirements for National Department as articulated in the Public Finance Management Act, 1999 (Act No. 1 of 1999). These reports are submitted monthly to the National Treasury's Public Finance Division.

A summary of key aggregated information is included in the tables in **Annexure A**.

Further details on this report can be accessed on the National Treasury's website: www.treasury.gov.za.



NOTE TO EDITORS:

- This information is published in terms of Sections 71 of the Municipal Finance Management Act, 2003 (Act No. 56 of 2003) (MFMA), and 30(3) of the 2020 Division of Revenue Act. The budgeted figures shown are based on the 2020/21 adopted budgets approved by municipal councils.
- In terms of the process, Municipal Managers and Chief Financial Officers were required to sign and submit data to the National Treasury by 30 October 2020. Any queries on the figures in these statements should be referred to the relevant Municipal Manager or Chief Financial Officer. Queries on conditional grants may be referred to the national department responsible for administering the grant.
- A municipal budget must be funded in terms of Section 18 of the MFMA before a Municipal Council can adopt that budget for implementation. A funded budget is essentially a budget that is funded by a combination of cash derived either from realistically anticipated revenues to be collected in that year, and cash backed surpluses of previous years. It is a common practice amongst most municipalities, when preparing their annual budgets, to overstate or inflate revenue projections, either to reflect a surplus, or on the surface to show that excess expenditure requirements are adequately covered by revenues to be collected. Therefore, the revenue estimates are seldom underpinned by realistic or realisable revenue assumptions resulting in municipalities not being able to collect this revenue, and as a result finding themselves in cash flow difficulties. Should such situations arise, municipalities must adjust expenditure downwards to ensure that there is sufficient cash to meet these commitments.
- This first quarter publication covers 257 municipalities on financial information and conditional grant information.

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STRUCTURE OF INFORMATION RELEASED:

Other information released on National Treasury's website (www.treasury.gov.za) as part of this process includes the following:

- Municipal Budget Statements:
 - a. High-level summary of revenue for 257 municipalities;
 - b. High-level summary of expenditure for 257 municipalities.
- Summary of revenue and expenditure per function (electricity, water, etc):
 - a. High level summary of revenue per function; and
 - b. High level summary of expenditure per function.
- Consolidation of revenue and expenditure numbers for each municipality in one file.
- Detail per province per municipality.
- Summary of Conditional Grant (CG) Information for all municipalities and per grant.
- CG - Detail per province per Municipality.
- Summary of Conditional Grant (CG) information per programme.
- Section 71 summary information for the first quarter:
 - a. Summary of total monthly operating expenditure – 257 municipalities;
 - b. Summary of total monthly operating revenue – 257 municipalities;
 - c. Summary of total monthly capital expenditure – 257 municipalities;
 - d. Summary of total monthly capital revenue – 257 municipalities;
 - e. Summary – Metros;
 - f. Conditional Grant summary – Metros;
 - g. Summary – Top 19 municipalities;
 - h. Conditional Grant summary – Top 19 municipalities;
 - i. Summary – Provinces;
 - j. Conditional Grant summary – Provinces;
 - k. Analysis of Sources of Revenue – 257 municipalities;
 - l. Listing of borrowing instruments – 189 municipalities;
 - m. Listing of investment instruments – 181 municipalities;
 - n. Monthly repairs and maintenance expenditure – 257 municipalities.
- Service delivery information (non-financial performance) for all municipalities.
- Non Compliance:
 - a. List municipalities not complying with Section 71 of the MFMA.

The section 71 information reported by municipalities to National Treasury is also published on the National Treasury website in the format of Schedule C, which is the format for monthly and quarterly municipal financial statements as prescribed by the Municipal Budget and Reporting Regulations.



SUMMARY TABLES:

According to the budgeted monthly operational and capital expenditure submitted by all municipalities as supporting tables to the adopted budgets, municipalities recorded an under performance of 0.14 per cent or R151 million on revenue collection, an under performance of 19.1 per cent or R19.5 billion on operational expenditure and an over performance of 53 per cent or R12.1 billion on capital expenditure.

1. Consolidated statement of financial performance

Table C1 Quarterly Budget Summary for 1st Quarter ended 30 September 2020

Description	2019/20	2020/21	Budget year 2020/21						
	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %
Financial Performance									
Property rates	14 210 946	-	73 958 017	73 918 778	22 307 060	22 307 060	25 946 073	(3 639 013)	(14.03)
Service charges	30 731 621	-	199 379 961	198 985 147	53 424 654	53 424 654	50 104 123	3 320 531	6.63
Investment revenue	1 748 026	-	4 076 648	3 901 042	753 820	753 820	952 253	(198 433)	(20.84)
Transfers and subsidies	14 317 622	-	92 289 586	101 602 545	34 504 728	34 504 728	27 343 280	7 161 448	26.19
Other own revenue	8 602 758	-	45 079 208	44 350 496	9 420 785	9 420 785	11 917 730	(2 496 946)	(20.95)
Total Revenue (excluding capital transfers and contributions)	69 610 973	-	414 783 420	422 758 008	120 411 047	120 411 047	116 263 460	4 147 587	3.57
Employee costs	22 371 303	-	121 893 061	122 712 450	29 331 727	29 331 727	30 580 239	(1 248 512)	(4.08)
Remuneration of councillors	764 555	-	4 654 965	4 645 085	1 029 865	1 029 865	1 165 903	(136 038)	(11.67)
Depreciation & asset impairment	6 453 090	-	33 149 123	33 596 834	5 220 144	5 220 144	8 332 873	(3 112 729)	(37.35)
Finance charges	1 110 610	-	11 850 663	12 033 138	1 793 369	1 793 369	2 753 312	(959 943)	(34.87)
Materials and bulk purchases	18 109 016	-	126 694 971	127 085 765	36 813 299	36 813 299	30 686 161	6 127 138	19.97
Transfers and subsidies	879 042	-	3 465 881	8 232 711	1 119 769	1 119 769	2 262 472	(1 142 704)	(50.51)
Other expenditure	18 727 824	-	117 565 815	113 412 294	20 932 166	20 932 166	28 608 629	(7 676 462)	(26.83)
Total Expenditure	68 415 440	-	419 274 480	421 718 276	96 240 340	96 240 340	104 389 589	(8 149 250)	(7.81)
Surplus/(Deficit)	1 195 533	-	(4 491 060)	1 039 732	24 170 707	24 170 707	11 873 871	12 296 836	103.56
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	5 373 009	-	38 597 728	36 137 904	4 221 209	4 221 209	8 489 703	(4 268 494)	(50.28)
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)	350 074	-	1 074 011	1 458 337	531 188	531 188	314 680	216 509	68.80
Surplus/(Deficit) after capital transfers & contributions	6 918 617	-	35 180 678	38 635 974	28 923 104	28 923 104	20 678 253	8 244 851	39.87
Share of surplus/ (deficit) of associate	(105 406)	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	6 813 210	-	35 180 678	38 635 974	28 923 104	28 923 104	20 678 253	8 244 851	39.87
Capital expenditure & funds sources									
Capital expenditure	8 697 643	-	70 109 367	70 795 929	8 390 814	8 390 814	15 175 202	(6 784 388)	(44.71)
Transfers recognised - capital	4 551 282	-	37 832 531	36 238 631	4 523 812	4 523 812	8 665 021	(4 141 210)	(47.79)
Borrowing	2 036 415	-	11 395 889	11 493 836	1 063 131	1 063 131	1 613 892	(550 761)	(34.13)
Internally generated funds	756 676	-	20 247 414	29 636 871	806 978	806 978	5 115 124	(4 308 145)	(84.22)
Total sources of capital funds	7 344 372	-	69 475 834	77 369 338	6 393 921	6 393 921	15 394 036	(9 000 116)	(58.46)

Source: National Treasury Local Government Database

2. Consolidated statement of financial position

Table C6 Quarterly Budget Statement - Financial Position (All) for 1st Quarter ended 30 September 2020

Description	2019/20		Budget year 2020/21						
	Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
R thousands									
ASSETS									
Current assets									
Cash	3 561 639	73 400 851	20 317 888	5 960 842	5 960 842	8 845 486	(2 884 644)	(32.61)	20 317 888
Call deposits and investments	14 304 288	19 711 795	24 507 196	24 498 961	24 498 961	7 659 859	16 839 102	219.84	24 507 196
Consumer debtors	12 865 100	36 793 499	43 937 065	(52 815 269)	(52 815 269)	19 482 497	(72 297 766)	(371.09)	43 937 065
Other debtors	9 560 969	24 676 532	28 483 598	32 283 136	32 283 136	19 901 425	12 381 711	62.22	28 483 598
Current portion of long-term receivables	13 089	(524 814)	320 476	1 063 254	1 063 254	275 382	787 872	286.10	320 476
Inventory	1 118 438	5 311 409	5 854 765	5 455 454	5 455 454	2 696 274	2 759 180	102.33	5 854 765
Total current assets	41 423 522	159 369 273	123 420 988	16 446 377	16 446 377	58 860 923	(42 414 546)	(72.06)	123 420 988
Non current assets									
Long-term receivables	19 564	(2 967 017)	(2 114 336)	1 486 639	1 486 639	(272 997)	1 759 637	(644.56)	(2 114 336)
Investments	6 086 005	9 270 471	10 581 696	9 590 853	9 590 853	1 355 480	8 235 373	607.56	10 581 696
Investment property	2 923 744	21 896 837	22 928 809	16 808 316	16 808 316	11 248 535	5 559 781	49.43	22 928 809
Investment in Associate	702 799	1 092 864	1 119 634	709 700	709 700	453 482	256 218	56.50	1 119 634
Property, plant and equipment	115 620 683	531 136 059	617 926 725	453 239 758	453 239 758	231 426 562	221 813 196	95.85	617 926 725
Biological	9 088	33 163	61 501	149 915	149 915	70 927	78 989	111.37	61 501
Intangible	697 029	3 458 117	5 053 713	1 804 043	1 804 043	1 214 557	589 486	48.54	5 053 713
Other non-current assets	128 557	2 274 618	4 588 726	2 590 993	2 590 993	1 266 391	1 324 602	104.60	4 588 726
Total non current assets	126 187 469	566 195 113	660 146 468	486 380 218	486 380 218	246 762 936	239 617 282	97.10	660 146 468
TOTAL ASSETS	167 610 991	725 564 385	783 567 456	502 826 595	502 826 595	305 623 859	197 202 736	64.52	783 567 456
LIABILITIES									
Current liabilities									
Bank overdraft		10 813	10 987	19	19	2 867	(2 848)	(99.34)	10 987
Borrowing	474 269	1 731 688	5 543 029	1 644 907	1 644 907	1 552 696	92 211	5.94	5 543 029
Consumer deposits	845 536	3 448 576	3 747 058	3 472 218	3 472 218	1 196 237	2 275 980	190.26	3 747 058
Trade and other payables	24 682 364	76 216 860	97 624 192	(10 947 427)	(10 947 427)	48 334 170	(59 281 597)	(122.65)	97 624 192
Provisions	3 259 767	12 167 646	12 703 834	11 208 429	11 208 429	5 180 807	6 027 623	116.35	12 703 834
Total current liabilities	29 261 937	93 575 583	119 629 101	5 378 146	5 378 146	56 266 777	(50 888 631)	(90.44)	119 629 101
Non current liabilities									
Financial liabilities	8 031 999	36 572 049	58 895 299	26 546 585	26 546 585	14 524 351	12 022 234	82.77	58 895 299
Provisions	9 642 984	25 866 874	33 010 972	18 490 679	18 490 679	11 244 553	7 246 126	64.44	33 010 972
Total non current liabilities	17 674 983	62 438 922	91 906 271	45 037 264	45 037 264	25 768 904	19 268 360	74.77	91 906 271
TOTAL LIABILITIES	46 936 920	156 014 506	211 535 371	50 415 410	50 415 410	82 035 681	(31 620 271)	(38.54)	211 535 371
NET ASSETS	120 674 072	569 549 880	572 032 085	452 411 185	452 411 185	223 588 178	228 823 007	102.34	572 032 085
COMMUNITY WEALTH/EQUITY									
Accumulated Surplus/(Deficit)	96 673 834	508 121 994	513 864 737	396 664 420	396 664 420	200 794 313	195 870 107	0	513 864 737
Reserves	17 226 838	46 432 137	39 917 078	33 728 960	33 728 960	16 837 683	16 891 277	0	39 917 078
TOTAL COMMUNITY WEALTH/EQUITY	113 900 672	554 554 131	553 781 815	430 393 381	430 393 381	217 631 997	212 761 384	0	553 781 815

Source: National Treasury Local Government Database

Table 1c Quarterly Budget Summary as at 30 September 2020

Description	2019/20			Budget year 2020/21				
	R thousands	Audited Outcome	Original Budget	Q1 Sept Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %
Financial Performance								
Property rates	14 210 946	73 958 017	22 307 060	22 307 060	25 946 073	(3 639 013)	(14.03)	
Service charges	30 731 621	199 379 961	53 424 654	53 424 654	50 104 123	3 320 531	6.63	
Investment revenue	1 748 026	4 076 648	753 820	753 820	952 253	(198 433)	(20.84)	
Transfers and subsidies	14 317 622	92 289 586	34 504 728	34 504 728	27 343 280	7 161 448	26.19	
Other own revenue	8 602 758	45 079 208	9 420 785	9 420 785	11 917 730	(2 496 946)	(20.95)	
Total Revenue (excluding capital transfers and contributions)	69 610 973	414 783 420	120 411 047	120 411 047	116 263 460	4 147 587	3.57	
Employee costs	22 371 303	121 893 061	29 331 727	29 331 727	30 580 239	(1 248 512)	(4.08)	
Remuneration of councillors	764 555	4 654 965	1 029 865	1 029 865	1 165 903	(136 038)	(11.67)	
Depreciation & asset impairment	6 453 090	33 149 123	5 220 144	5 220 144	8 332 873	(3 112 729)	(37.35)	
Finance charges	1 110 610	11 850 663	1 793 369	1 793 369	2 753 312	(959 943)	(34.87)	
Materials and bulk purchases	18 109 016	126 694 971	36 813 299	36 813 299	30 686 161	6 127 138	19.97	
Transfers and subsidies	879 042	3 465 881	1 119 769	1 119 769	2 262 472	(1 142 704)	(50.51)	
Other expenditure	18 727 824	117 565 815	20 932 166	20 932 166	28 608 629	(7 676 462)	(26.83)	
Total Expenditure	68 415 440	419 274 480	96 240 340	96 240 340	104 389 589	(8 149 250)	(7.81)	
Surplus/(Deficit)	1 195 533	(4 491 060)	24 170 707	24 170 707	11 873 871	12 296 836	103.56	
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	5 373 009	38 597 728	4 221 209	4 221 209	8 489 703	(4 268 494)	(50.28)	
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)	350 074	1 074 011	531 188	531 188	314 680	216 509	68.80	
Surplus/(Deficit) after capital transfers & contributions	6 918 617	35 180 678	28 923 104	28 923 104	20 678 253	8 244 851	39.87	
Share of surplus/ (deficit) of associate	(105 406)	-	-	-	-	-	-	
Surplus/(Deficit) for the year	6 813 210	35 180 678	28 923 104	28 923 104	20 678 253	8 244 851	39.87	
Capital expenditure & funds sources								
Capital expenditure	8 697 643	70 109 367	8 390 814	8 390 814	15 175 202	(6 784 388)	(44.71)	
Transfers recognised - capital	4 551 282	37 832 531	4 523 812	4 523 812	8 665 021	(4 141 210)	(47.79)	
Borrowing	2 036 415	11 395 889	1 063 131	1 063 131	1 613 892	(550 761)	(34.13)	
Internally generated funds	756 676	20 247 414	806 978	806 978	5 115 124	(4 308 145)	(84.22)	
Total sources of capital funds	7 344 372	69 475 834	6 393 921	6 393 921	15 394 036	(9 000 116)	(58.46)	

Source: National Treasury Local Government Database

Salaries and wages expenditure as at 30 September 2020

	Budget Main appr	First Quarter 2020/21		Year to date: 30		First Quarter 2019/20		Q1 of 2019/20 to Q1 of 2020/21
		Actual Expenditure	1st Q as % of Main appr	Actual Expenditure	Total as % of main appr	Actual Expenditure	Total as % of main appr	
R thousands								
Category A (Metro)	68 817 436	16 439 150	23.9%	16 439 150	23.9%	15 443 487	22.2%	6.4%
Category B (Local)	47 182 594	11 472 704	24.3%	11 472 704	24.3%	7 150 872	15.7%	60.4%
Category C (District)	10 547 996	2 449 738	23.2%	2 449 738	23.2%	2 045 577	20.8%	19.8%
Total	126 548 026	30 361 592	24.0%	30 361 592	24.0%	24 639 936	19.7%	23.2%
Per Province								
Eastern Cape	9 772 478	2 005 055	20.5%	2 005 055	20.5%	2 264 180	17.5%	(11.4%)
Free State	6 624 030	1 533 223	23.1%	1 533 223	23.1%	1 381 198	19.2%	11.0%
Gauteng	42 223 769	10 996 827	26.0%	10 996 827	26.0%	7 704 271	19.4%	42.7%
Kwazulu-Natal	21 706 228	6 177 981	28.5%	6 177 981	28.5%	4 844 014	22.2%	27.5%
Limpopo	7 207 435	1 627 528	22.6%	1 627 528	22.6%	1 367 669	19.8%	19.0%
Mpumalanga	7 176 706	1 406 686	19.6%	1 406 686	19.6%	1 084 358	16.2%	29.7%
North West	5 710 692	1 126 531	19.7%	1 126 531	19.7%	1 025 282	19.1%	9.9%
Northern Cape	3 133 791	655 959	20.9%	655 959	20.9%	535 480	17.5%	22.5%
Western Cape	22 992 898	4 831 803	21.0%	4 831 803	21.0%	4 433 484	20.9%	9.0%
Total	126 548 026	30 361 592	24.0%	30 361 592	24.0%	24 639 936	19.7%	23.2%

Source: National Treasury Local Government Database

4. Aggregate revenue and expenditure trends for metros

Metros aggregated revenue as at 30 September 2020

	Main appropriation			First Quarter 2020/21				Year to date: 30 September 2020				First Quarter 2019/20				Q1 of 2019/20 to Q1 of 2020/21
	Operating Revenue	Capital Revenue	Total	Operating Revenue	Capital Revenue	Total	1st Q as % of Main appr	Operating Revenue	Capital Revenue	Total	Total Revenue as % of main appr	Operating Revenue	Capital Revenue	Total	Total Revenue as % of main appr	
R thousands																
Buffalo City	7 507 552	1 660 089	9 167 640	2 044 858	104 114	2 148 972	23.4%	2 044 858	104 114	2 148 972	23.4%	1 909 480	135 351	2 044 830	23.0%	5.1%
Cape Town	42 443 103	9 666 369	52 109 472	11 339 579	1 109 942	12 449 521	23.9%	11 339 579	1 109 942	12 449 521	23.9%	11 272 619	33 122	11 305 741	23.4%	10.1%
City of Ekurhuleni	41 629 459	4 929 978	46 559 437	11 111 194	572 455	11 683 649	25.1%	11 111 194	572 455	11 683 649	25.1%	10 651 716	306 093	10 957 809	23.8%	6.6%
eThekweni	40 534 246	4 792 769	45 327 015	10 775 050	530 597	11 305 648	24.9%	10 775 050	530 597	11 305 648	24.9%	10 917 443	170 867	11 088 310	25.0%	2.0%
City of Johannesburg	69 142 819	5 328 954	74 471 773	17 423 418	476 375	17 899 793	24.0%	17 423 418	476 375	17 899 793	24.0%	16 776 531	1 283 908	18 060 439	27.7%	(0.9%)
Mangaung	7 412 427	1 136 562	8 548 990	2 070 734	75 564	2 146 298	25.1%	2 070 734	75 564	2 146 298	25.1%	2 025 412	48 284	2 073 696	25.2%	3.5%
Nelson Mandela Bay	-	-	-	-	-	-	-	-	-	-	-	3 434 253	2 383 734	5 817 987	25.9%	(100.0%)
City of Tshwane	37 560 714	4 037 545	41 598 260	9 106 386	296 638	9 403 024	22.6%	9 106 386	296 638	9 403 024	22.6%	7 720 447	-	7 720 447	17.3%	21.8%
Total	246 230 320	31 552 266	277 782 586	63 871 220	3 165 685	67 036 905	24.1%	63 871 220	3 165 685	67 036 905	24.1%	64 707 901	4 361 359	69 069 260	24.0%	(2.9%)

Source: National Treasury Local Government Database

Metros aggregated expenditure as at 30 September 2020

	Main appropriation			First Quarter 2020/21				Year to date: 30 September 2020				First Quarter 2019/20				Q1 of 2019/20 to Q1 of 2020/21
	Operating Expenditure	Capital Expenditure	Total	Capital Expenditure	Total	1st Q as % of Main appr	Operating Expenditure	Capital Expenditure	Total	Total Expenditure as % of main appr	Operating Expenditure	Capital Expenditure	Total	Total Expenditure as % of main appr		
R thousands																
Buffalo City	7 506 953	1 660 239	9 167 191	104 150	2 065 717	22.5%	1 961 566	104 150	2 065 717	22.5%	1 958 213	135 351	2 093 564	23.6%	(1.3%)	
Cape Town	45 118 985	9 681 357	54 800 342	1 135 386	10 492 847	19.1%	9 357 461	1 135 386	10 492 847	19.1%	8 834 704	1 519	8 836 222	17.5%	18.7%	
City of Ekurhuleni	41 755 974	4 929 978	46 685 952	572 455	11 502 715	24.6%	10 930 260	572 455	11 502 715	24.6%	9 550 225	306 093	9 856 318	21.3%	16.7%	
eThekweni	40 161 811	4 792 769	44 954 580	530 597	9 344 467	20.8%	8 813 869	530 597	9 344 467	20.8%	9 162 574	602 136	9 764 709	21.0%	(4.3%)	
City of Johannesburg	68 998 412	5 328 954	74 327 366	478 388	17 026 471	22.9%	16 548 083	478 388	17 026 471	22.9%	15 721 165	1 213 179	16 934 345	26.2%	0.5%	
Mangaung	6 875 325	1 136 562	8 011 887	75 564	2 127 012	26.5%	2 051 448	75 564	2 127 012	26.5%	2 387 382	48 284	2 435 666	30.1%	(12.7%)	
Nelson Mandela Bay	-	-	-	-	-	-	-	-	-	-	217 082	3 378 373	3 595 455	26.9%	(100.0%)	
City of Tshwane	37 706 660	4 037 545	41 744 205	298 374	8 592 577	20.6%	8 294 203	298 374	8 592 577	20.6%	8 836 106	107 256	8 943 362	22.5%	(3.9%)	
Total	248 124 118	31 567 404	279 691 522	3 194 916	61 151 806	21.9%	57 956 891	3 194 916	61 151 806	21.9%	56 667 451	5 792 189	62 459 640	22.5%	(2.1%)	

Source: National Treasury Local Government Database

Table 2c Quarterly Budget Summary for as at 30 September 2020 (Metros)

Description	2019/20		Budget year 2020/21				
	Audited Outcome	Original Budget	Q1 Sept Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %
R thousands							
Financial Performance							
Property rates	11 548 579	50 761 726	13 050 214	13 050 214	19 621 535	(6 571 320)	(33.49)
Service charges	23 353 786	130 182 821	32 177 650	32 177 650	32 612 896	(435 246)	(1.33)
Investment revenue	1 369 505	2 104 078	459 363	459 363	494 884	(35 521)	(7.18)
Transfers and subsidies	5 969 906	34 765 471	11 833 132	11 833 132	10 494 704	1 338 428	12.75
Other own revenue	6 861 240	28 416 224	6 350 861	6 350 861	7 671 344	(1 320 483)	(17.21)
Total Revenue (excluding capital transfers and contributions)	49 103 015	246 230 320	63 871 220	63 871 220	70 895 363	(7 024 142)	(9.91)
Employee costs	15 055 578	67 873 048	16 254 558	16 254 558	17 001 856	(747 298)	(4.40)
Remuneration of councillors	232 208	944 388	184 593	184 593	233 167	(48 574)	(20.83)
Depreciation & asset impairment	4 762 146	16 681 009	3 694 492	3 694 492	4 260 570	(566 078)	(13.29)
Finance charges	846 971	8 709 649	1 468 827	1 468 827	2 101 412	(632 585)	(30.10)
Materials and bulk purchases	13 097 035	82 451 749	22 945 193	22 945 193	19 631 422	3 313 771	16.88
Transfers and subsidies	528 073	1 901 975	805 280	805 280	1 851 254	(1 045 974)	(56.50)
Other expenditure	13 133 480	69 559 217	12 609 368	12 609 368	16 859 449	(4 250 081)	(25.21)
Total Expenditure	47 655 492	248 121 034	57 962 311	57 962 311	61 939 129	(3 976 819)	(6.42)
Surplus/(Deficit)	1 447 523	(1 890 714)	5 908 910	5 908 910	8 956 233	(3 047 324)	(34.02)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	2 923 724	14 902 325	1 063 787	1 063 787	2 711 147	(1 647 361)	(60.76)
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)	206 634	768 174	429 434	429 434	226 018	203 416	90.00
Surplus/(Deficit) after capital transfers & contributions	4 577 881	13 779 785	7 402 131	7 402 131	11 893 399	(4 491 268)	(37.76)
Share of surplus/ (deficit) of associate	(105 406)	-	-	-	-	-	-
Surplus/(Deficit) for the year	4 472 475	13 779 785	7 402 131	7 402 131	11 893 399	(4 491 268)	(37.76)
Capital expenditure & funds sources							
Capital expenditure	5 363 437	31 567 404	3 194 916	3 194 916	5 322 797	(2 127 882)	(39.98)
Transfers recognised - capital	1 783 532	14 236 831	1 383 799	1 383 799	2 644 592	(1 260 794)	(47.67)
Borrowing	1 979 615	9 533 303	877 095	877 095	1 218 550	(341 454)	(28.02)
Internally generated funds	645 512	7 782 132	904 791	904 791	2 009 922	(1 105 131)	(54.98)
Total sources of capital funds	4 408 659	31 552 266	3 165 685	3 165 685	5 873 064	(2 707 379)	(46.10)

Source: National Treasury Local Government Database

5. Aggregated revenue and expenditure for secondary cities

19 Secondary cities aggregated budgets and revenue as at 30 September 2020

R thousands	Main appropriation			First Quarter 2020/21				Year to date: 30 September 2020				First Quarter 2019/20				Q1 of 2019/20 to Q1 of 2020/21
	Operating Revenue	Capital Revenue	Total	Operating Revenue	Capital Revenue	Total	1st Q as % of Main appr	Operating Revenue	Capital Revenue	Total	Total Revenue as % of main appr	Operating Revenue	Capital Revenue	Total	Total Revenue as % of main appr	
City of Matlosana	3 399 142	162 800	3 561 942	871 995	18 259	890 255	25.0%	871 995	18 259	890 255	25.0%	707 412	12 689	720 101	24.9%	23.6%
City of Mbombela	3 213 492	410 187	3 623 679	931 811	45 243	977 054	27.0%	931 811	45 243	977 054	27.0%	855 380	99 906	955 286	26.9%	2.3%
Drakenstein	2 431 220	216 972	2 648 193	581 863	34 359	616 222	23.3%	581 863	34 359	616 222	23.3%	584 609	26 943	611 553	22.6%	0.8%
Emalahleni (MP)	3 428 838	245 771	3 674 609	890 941	40 916	931 857	25.4%	890 941	40 916	931 857	25.4%	812 045	21 585	833 630	24.8%	11.8%
Emfuleni	6 196 143	333 960	6 530 103	1 826 566	5 577	1 832 144	28.1%	1 826 566	5 577	1 832 144	28.1%	1 764 881	(20)	1 764 861	28.3%	3.8%
George	2 334 589	387 975	2 722 564	438 246	19 127	457 373	16.8%	438 246	19 127	457 373	16.8%	422 787	34 550	457 338	18.0%	0.0%
Govan Mbeki	2 432 912	169 586	2 602 498	548 290	16 274	564 565	21.7%	548 290	16 274	564 565	21.7%	540 868	6 266	547 133	26.0%	3.2%
J B Marks	1 715 095	149 300	1 864 395	480 939	37 769	518 708	27.8%	480 939	37 769	518 708	27.8%	471 081	35 269	506 350	29.2%	2.4%
Madibeng	2 061 212	281 482	2 342 694	657 772	35 361	693 133	29.6%	657 772	35 361	693 133	29.6%	572 422	4 844	577 266	27.3%	20.1%
Matjhabeng	2 958 462	153 247	3 111 709	799 779	26 100	825 880	26.5%	799 779	26 100	825 880	26.5%	723 619	20 351	743 969	25.7%	11.0%
Mogale City	3 333 471	199 326	3 532 797	782 769	27 479	810 248	22.9%	782 769	27 479	810 248	22.9%	208 118	(58 665)	149 453	4.6%	442.1%
Msunduzi	5 917 810	580 892	6 498 702	6 556 710	1 160 570	7 717 281	118.8%	6 556 710	1 160 570	7 717 281	118.8%	1 314 702	550 501	1 865 203	30.9%	313.8%
Newcastle	2 093 603	173	2 093 777	567 410	11 723	579 133	27.7%	567 410	11 723	579 133	27.7%	540 133	22 652	562 785	28.3%	2.9%
Polokwane	3 807 023	1 201 499	5 008 522	987 240	132 203	1 119 443	22.4%	987 240	132 203	1 119 443	22.4%	962 825	170 033	1 132 858	19.9%	(1.2%)
Rustenburg	5 190 749	611 404	5 802 153	857 205	50 884	908 089	15.7%	857 205	50 884	908 089	15.7%	886 837	98 329	985 166	16.5%	(7.8%)
Sol Plaatje	2 212 561	154 456	2 367 017	1 505 815	15 223	1 521 038	64.3%	1 505 815	15 223	1 521 038	64.3%	681 678	25 967	707 645	29.6%	114.9%
Stellenbosch	1 899 731	375 750	2 275 481	493 322	63 649	556 971	24.5%	493 322	63 649	556 971	24.5%	481 269	94 074	575 343	24.6%	(3.2%)
Sleve Tshwete	1 776 708	682 404	2 459 113	489 275	110 975	600 251	24.4%	489 275	110 975	600 251	24.4%	445 661	27 456	473 117	27.0%	26.9%
uMhlatuze	3 416 974	671 834	4 088 808	1 056 857	21 085	1 077 942	26.4%	1 056 857	21 085	1 077 942	26.4%	972 773	57 574	1 030 347	27.2%	4.6%
Total	59 819 336	6 989 019	66 808 355	21 324 808	1 872 777	23 197 585	34.7%	21 324 808	1 872 777	23 197 585	34.7%	13 949 100	1 250 305	15 199 405	24.0%	52.6%

Source: National Treasury Local Government Database

19 Secondary cities aggregated expenditure as at 30 September 2020

R thousands	Main appropriation			First Quarter 2020/21				Year to date: 30 September 2020				First Quarter 2019/20				Q1 of 2019/20 to Q1 of 2020/21
	Operating Expenditure	Capital Expenditure	Total	Operating Expenditure	Capital Expenditure	Total	1st Q as % of Main appr	Operating Expenditure	Capital Expenditure	Total	Total Expenditure as % of main appr	Operating Expenditure	Capital Expenditure	Total	Total Expenditure as % of main appr	
City of Matlosana	3 382 374	162 800	3 545 174	454 281	18 259	472 541	13.3%	454 281	18 259	472 541	13.3%	397 635	12 689	410 325	12.1%	15.2%
City of Mbombela	3 618 653	410 187	4 028 840	642 405	45 243	687 647	17.1%	642 405	45 243	687 647	17.1%	789 334	99 906	889 240	22.6%	(22.7%)
Drakenstein	2 515 184	216 972	2 732 157	469 207	34 359	503 566	18.4%	469 207	34 359	503 566	18.4%	517 925	26 943	544 868	19.6%	(7.6%)
Emalahleni (MP)	4 504 262	245 771	4 750 032	722 940	40 916	763 855	16.1%	722 940	40 916	763 855	16.1%	714 345	29 202	743 547	18.0%	2.7%
Emfuleni	6 066 389	333 960	6 400 349	1 085 721	5 577	1 091 298	17.1%	1 085 721	5 577	1 091 298	17.1%	1 108 255	(20)	1 108 235	17.9%	(1.5%)
George	2 379 689	387 975	2 767 664	389 390	19 127	408 517	14.8%	389 390	19 127	408 517	14.8%	399 018	34 555	433 573	16.6%	(5.8%)
Govan Mbeki	2 376 700	325 861	2 702 561	343 296	20 116	363 413	13.4%	343 296	20 116	363 413	13.4%	372 735	(7 477)	365 258	14.3%	(0.5%)
J B Marks	2 091 965	164 261	2 256 226	281 890	47 809	329 699	14.6%	281 890	47 809	329 699	14.6%	215 789	(363 966)	(148 176)	(8.0%)	(322.5%)
Madibeng	2 462 474	281 482	2 743 957	243 964	35 361	279 325	10.2%	243 964	35 361	279 325	10.2%	235 897	4 844	240 741	8.9%	16.0%
Matjhabeng	2 958 364	153 247	3 111 611	364 360	26 100	390 460	12.5%	364 360	26 100	390 460	12.5%	304 658	20 351	325 008	9.4%	20.1%
Mogale City	3 290 122	199 326	3 489 447	612 753	27 479	640 232	18.3%	612 753	27 479	640 232	18.3%	(1 379 791)	(46)	(1 379 837)	(41.6%)	(146.4%)
Msunduzi	5 516 477	580 892	6 097 369	6 960 382	1 445 837	8 406 218	137.9%	6 960 382	1 445 837	8 406 218	137.9%	1 408 255	905 336	2 313 591	39.3%	263.3%
Newcastle	2 397 474	24 322	2 421 796	451 848	8 784	460 632	19.0%	451 848	8 784	460 632	19.0%	374 524	22 652	397 176	15.1%	16.0%
Polokwane	3 679 467	1 201 499	4 880 966	788 803	132 203	921 006	18.9%	788 803	132 203	921 006	18.9%	729 734	170 033	899 767	16.5%	2.4%
Rustenburg	4 326 090	611 404	4 937 495	732 271	50 884	783 155	15.9%	732 271	50 884	783 155	15.9%	925 759	98 329	1 024 088	16.6%	(23.5%)
Sol Plaatje	2 193 028	154 456	2 347 484	427 281	15 223	442 504	18.9%	427 281	15 223	442 504	18.9%	331 153	25 967	357 120	15.0%	23.9%
Stellenbosch	1 887 463	375 750	2 263 214	289 676	63 649	353 325	15.6%	289 676	63 649	353 325	15.6%	284 444	94 074	378 518	16.0%	(6.7%)
Sleve Tshwete	1 906 279	682 404	2 588 683	411 449	110 975	522 424	20.2%	411 449	110 975	522 424	20.2%	373 148	60 228	433 376	19.8%	20.5%
uMhlatuze	3 485 274	671 834	4 157 108	767 623	21 085	788 708	19.0%	767 623	21 085	788 708	19.0%	780 492	57 574	838 067	21.9%	(5.9%)
Total	61 037 730	7 184 403	68 222 133	16 439 538	2 168 988	18 608 526	27.3%	16 439 538	2 168 988	18 608 526	27.3%	8 883 507	1 291 176	10 174 683	15.0%	82.9%

Source: National Treasury Local Government Database

Quarterly Budget Summary as at 30 September 2020(Secondary Cities)

Description	2019/20		Budget year 2020/21				
	Audited Outcome	Original Budget	Q1 Sept Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %
Financial Performance							
Property rates	555 073	9 763 107	3 709 505	3 709 505	2 774 050	935 456	33.72
Service charges	1 049 129	33 953 940	12 021 269	12 021 269	8 754 442	3 266 827	37.32
Investment revenue	5 503	363 736	53 652	53 652	79 941	(26 289)	(32.89)
Transfers and subsidies	214 815	10 618 157	4 255 856	4 255 856	2 965 045	1 290 810	43.53
Other own revenue	218 623	5 120 396	1 284 527	1 284 527	1 246 599	37 927	3.04
Total Revenue (excluding capital transfers and contributions)	2 043 143	59 819 336	21 324 808	21 324 808	15 820 078	5 504 730	34.80
Employee costs	652 841	15 719 583	4 410 376	4 410 376	3 906 445	503 931	12.90
Remuneration of councillors	30 367	719 303	198 816	198 816	179 473	19 342	10.78
Depreciation & asset impairment	69 409	6 057 320	879 768	879 768	1 494 492	(614 724)	(41.13)
Finance charges	30 582	1 541 588	143 934	143 934	266 989	(123 055)	(46.09)
Materials and bulk purchases	777 723	21 076 643	7 774 208	7 774 208	5 123 092	2 651 116	51.75
Transfers and subsidies	2 733	178 565	71 717	71 717	51 858	19 858	38.29
Other expenditure	387 877	15 744 727	2 960 720	2 960 720	3 675 273	(714 553)	(19.44)
Total Expenditure	1 951 532	61 037 730	16 439 538	16 439 538	14 697 622	1 741 916	11.85
Surplus/(Deficit)	91 611	(1 218 393)	4 885 270	4 885 270	1 122 455	3 762 815	335.23
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	143 011	4 458 045	834 232	834 232	1 041 097	(206 865)	(19.87)
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)	-	108 192	92 965	92 965	33 259	59 706	179.52
Surplus/(Deficit) after capital transfers & contributions	234 622	3 347 843	5 812 467	5 812 467	2 196 812	3 615 655	164.59
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	234 622	3 347 843	5 812 467	5 812 467	2 196 812	3 615 655	164.59
Capital expenditure & funds sources							
Capital expenditure	137 018	7 184 403	2 168 988	2 168 988	1 721 071	447 916	26.03
Transfers recognised - capital	126 994	4 459 828	1 592 377	1 592 377	1 124 469	467 908	41.61
Borrowing	-	1 121 943	137 077	137 077	230 082	(93 005)	(40.42)
Internally generated funds	10 023	1 407 248	143 323	143 323	314 229	(170 905)	(54.39)
Total sources of capital funds	137 018	6 989 019	1 872 777	1 872 777	1 668 779	203 998	12.22

Source: National Treasury Local Government Database

6. Operating revenue and expenditure per function for metros

Metro revenue and expenditure per function as at 30 September 2020

R thousands	Code	Budget		First Quarter 2020/21		Year to date: 30 September 2020		First Quarter 2019/20		Q1 of 2019/20 to Q1 of 2020/21
		Main appropriation	Adjusted Budget	Actual Revenue	1st Q as % of Main appr	Actual Revenue	Total Revenue as % of main appr	Actual Revenue	Total Revenue as % of main appr	
Water management										
Buffalo City	BUF	809 410	809 410	306 028	37.8%	306 028	37.8%	196 952	26.3%	55.4%
Cape Town	CPT	4 379 747	4 394 199	1 223 573	27.9%	1 223 573	27.9%	1 109 964	25.4%	10.2%
City of Ekurhuleni	EKU	7 885 578	8 134 611	1 906 731	24.2%	1 906 731	24.2%	1 898 909	27.5%	0.4%
eThekwini	ETH	6 841 458	6 841 458	1 743 446	25.5%	1 743 446	25.5%	1 485 073	24.0%	17.4%
City of Johannesburg	JHB	-	-	-	-	-	-	-	-	-
Mangaung	MAN	1 412 165	1 450 023	343 122	24.3%	343 122	24.3%	391 165	31.7%	(12.3%)
Nelson Mandela Bay	NMA	-	-	-	-	-	-	164 249	14.8%	(100.0%)
City of Tshwane	TSH	5 103 449	5 103 449	1 009 398	19.8%	1 009 398	19.8%	1 205 538	19.2%	(16.3%)
Total		26 431 807	26 733 149	6 532 298	24.7%	6 532 298	24.7%	6 451 849	18.7%	1.2%

R thousands	Code	Budget		First Quarter 2020/21		Year to date: 30 September 2020		First Quarter 2019/20		Q1 of 2019/20 to Q1 of 2020/21
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appr	Actual Expenditure	Total Expenditure as % of main appr	Actual Expenditure	Total Expenditure as % of main appr	
Water management										
Buffalo City	BUF	695 248	699 941	193 113	27.8%	193 113	27.8%	135 109	22.0%	42.9%
Cape Town	CPT	3 570 275	3 547 272	709 390	19.9%	709 390	19.9%	721 747	19.3%	(1.7%)
City of Ekurhuleni	EKU	7 299 759	7 407 130	1 521 468	20.8%	1 521 468	20.8%	1 433 878	21.2%	6.1%
eThekwini	ETH	6 082 701	6 082 701	946 423	15.6%	946 423	15.6%	1 271 340	22.9%	(25.6%)
City of Johannesburg	JHB	7 641 941	7 641 941	1 714 961	22.4%	1 714 961	22.4%	1 789 206	27.5%	(4.1%)
Mangaung	MAN	1 392 848	1 414 394	534 725	38.4%	534 725	38.4%	594 714	54.0%	(10.1%)
Nelson Mandela Bay	NMA	-	-	-	-	-	-	430 910	48.6%	(100.0%)
City of Tshwane	TSH	4 206 096	4 206 096	784 578	18.7%	784 578	18.7%	903 031	23.1%	(13.1%)
Total		30 888 868	30 999 475	6 404 658	20.7%	6 404 658	20.7%	7 279 935	25.0%	(12.0%)

Source: National Treasury Local Government Database

Metro revenue and expenditure per function as at 30 September 2020

R thousands	Code	Budget		First Quarter 2020/21		Year to date: 30 September 2020		First Quarter 2019/20		Q1 of 2019/20 to Q1 of 2020/21
		Main appropriation	Adjusted Budget	Actual Revenue	1st Q as % of Main appr	Actual Revenue	Total Revenue as % of main appr	Actual Revenue	Total Revenue as % of main appr	
Energy sources										
Buffalo City	BUF	2 247 390	2 247 390	416 100	18.5%	416 100	18.5%	518 875	23.4%	(19.8%)
Cape Town	CPT	14 075 084	14 075 084	3 966 522	28.2%	3 966 522	28.2%	4 058 908	29.2%	(2.3%)
City of Ekurhuleni	EKU	17 474 877	17 565 037	5 079 983	29.1%	5 079 983	29.1%	5 097 247	31.4%	(0.3%)
eThekwini	ETH	14 100 024	14 100 024	3 593 542	25.5%	3 593 542	25.5%	4 075 913	27.4%	(11.8%)
City of Johannesburg	JHB	17 123 879	17 025 502	4 630 553	27.0%	4 630 553	27.0%	4 376 965	25.5%	5.8%
Mangaung	MAN	2 765 605	2 765 605	872 265	31.5%	872 265	31.5%	850 487	30.3%	2.6%
Nelson Mandela Bay	NMA	-	-	-	-	-	-	168 794	1.2%	(100.0%)
City of Tshwane	TSH	14 254 370	14 254 370	3 219 709	22.6%	3 219 709	22.6%	2 122 394	14.1%	51.7%
Total		82 041 229	82 033 012	21 778 673	26.5%	21 778 673	26.5%	21 269 582	22.1%	2.4%

R thousands	Code	Budget		First Quarter 2020/21		Year to date: 30 September 2020		First Quarter 2019/20		Q1 of 2019/20 to Q1 of 2020/21
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appr	Actual Expenditure	Total Expenditure as % of main appr	Actual Expenditure	Total Expenditure as % of main appr	
Energy sources										
Buffalo City	BUF	2 400 027	2 401 160	702 886	29.3%	702 886	29.3%	695 892	30.8%	1.0%
Cape Town	CPT	11 992 018	12 030 416	2 911 018	24.3%	2 911 018	24.3%	2 877 654	24.8%	1.2%
City of Ekurhuleni	EKU	16 092 043	16 036 246	5 559 147	34.5%	5 559 147	34.5%	4 508 405	30.0%	23.3%
eThekwini	ETH	13 338 143	13 338 143	3 845 178	28.8%	3 845 178	28.8%	3 842 632	28.4%	0.1%
City of Johannesburg	JHB	15 583 057	15 582 057	5 115 723	32.8%	5 115 723	32.8%	4 624 769	27.5%	10.6%
Mangaung	MAN	2 446 764	2 446 764	825 740	33.7%	825 740	33.7%	977 464	37.6%	(15.5%)
Nelson Mandela Bay	NMA	-	-	-	-	-	-	106 765	2.3%	(100.0%)
City of Tshwane	TSH	12 429 921	12 429 921	3 165 429	25.5%	3 165 429	25.5%	3 969 177	33.4%	(20.2%)
Total		74 281 972	74 264 706	22 125 122	29.8%	22 125 122	29.8%	21 602 759	27.6%	2.4%

Source: National Treasury Local Government Database

Metro revenue and expenditure per function as at 30 September 2020

R thousands		Budget		First Quarter 2020/21		Year to date: 30 September 2020		First Quarter 2019/20		Q1 of 2019/20 to Q1 of 2020/21
		Main appropriation	Adjusted Budget	Actual Revenue	1st Q as % of Main appr	Actual Revenue	Total Revenue as % of main appr	Actual Revenue	Total Revenue as % of main appr	
Code										
Waste water management										
Buffalo City	BUF	534 537	534 537	158 911	29.7%	158 911	29.7%	132 446	26.6%	20.0%
Cape Town	CPT	1 673 960	1 873 960	398 218	23.8%	398 218	23.8%	355 338	21.8%	12.1%
City of Ekurhuleni	EKU	3 070 250	3 070 250	555 242	18.1%	555 242	18.1%	458 631	16.6%	21.1%
eThekweni	ETH	1 675 224	1 675 224	351 777	21.0%	351 777	21.0%	353 315	22.6%	(0.4%)
City of Johannesburg	JHB	-	-	-	-	-	-	-	-	-
Mangaung	MAN	484 350	500 949	144 688	29.9%	144 688	29.9%	129 752	25.7%	11.5%
Nelson Mandela Bay	NMA	-	-	-	-	-	-	102 431	16.0%	(100.0%)
City of Tshwane	TSH	1 366 170	1 366 170	265 722	19.5%	265 722	19.5%	243 382	14.3%	9.2%
Total		8 804 492	9 021 090	1 874 558	21.3%	1 874 558	21.3%	1 775 296	12.3%	5.6%

R thousands		Budget		First Quarter 2020/21		Year to date: 30 September 2020		First Quarter 2019/20		Q1 of 2019/20 to Q1 of 2020/21
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appr	Actual Expenditure	Total Expenditure as % of main appr	Actual Expenditure	Total Expenditure as % of main appr	
Code										
Waste water management										
Buffalo City	BUF	444 158	456 395	77 194	17.4%	77 194	17.4%	53 733	12.3%	43.7%
Cape Town	CPT	2 530 258	2 546 239	463 126	18.3%	463 126	18.3%	363 494	17.7%	27.4%
City of Ekurhuleni	EKU	1 161 903	1 157 718	265 550	22.9%	265 550	22.9%	228 871	21.6%	16.0%
eThekweni	ETH	1 803 781	1 803 781	385 596	21.4%	385 596	21.4%	329 247	18.9%	17.1%
City of Johannesburg	JHB	584 348	584 348	160 125	27.4%	160 125	27.4%	145 826	3.4%	9.8%
Mangaung	MAN	298 208	311 173	72 680	24.4%	72 680	24.4%	99 317	30.3%	(26.8%)
Nelson Mandela Bay	NMA	-	-	-	-	-	-	51 135	8.5%	(100.0%)
City of Tshwane	TSH	945 670	945 670	191 059	20.2%	191 059	20.2%	157 115	19.3%	21.6%
Total		7 768 325	7 805 324	1 615 330	20.8%	1 615 330	20.8%	1 428 738	12.6%	13.1%

Source: National Treasury Local Government Database

Metro revenue and expenditure per function as at 30 September 2020

R thousands		Budget		First Quarter 2020/21		Year to date: 30 September 2020		First Quarter 2019/20		Q1 of 2019/20 to Q1 of 2020/21
		Main appropriation	Adjusted Budget	Actual Revenue	1st Q as % of Main appr	Actual Revenue	Total Revenue as % of main appr	Actual Revenue	Total Revenue as % of main appr	
Code										
Waste management										
Buffalo City	BUF	487 582	487 582	160 904	33.0%	160 904	33.0%	125 781	27.7%	27.9%
Cape Town	CPT	1 771 133	1 771 133	522 970	29.5%	522 970	29.5%	505 862	29.4%	3.4%
City of Ekurhuleni	EKU	2 211 970	2 299 184	638 861	28.9%	638 861	28.9%	594 108	27.5%	7.5%
eThekweni	ETH	1 246 460	1 246 460	357 730	28.7%	357 730	28.7%	353 632	28.7%	1.2%
City of Johannesburg	JHB	2 923 079	2 923 079	740 804	25.3%	740 804	25.3%	665 900	34.5%	11.2%
Mangaung	MAN	382 948	413 765	120 299	31.4%	120 299	31.4%	93 335	34.4%	28.9%
Nelson Mandela Bay	NMA	-	-	-	-	-	-	37 167	9.1%	(100.0%)
City of Tshwane	TSH	1 830 772	1 830 772	388 618	21.2%	388 618	21.2%	361 171	12.0%	7.6%
Total		10 853 943	10 971 974	2 930 186	27.0%	2 930 186	27.0%	2 736 957	24.5%	7.1%

R thousands		Budget		First Quarter 2020/21		Year to date: 30 September 2020		First Quarter 2019/20		Q1 of 2019/20 to Q1 of 2020/21
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appr	Actual Expenditure	Total Expenditure as % of main appr	Actual Expenditure	Total Expenditure as % of main appr	
Code										
Waste management										
Buffalo City	BUF	381 229	384 273	97 256	25.5%	97 256	25.5%	88 885	24.6%	9.4%
Cape Town	CPT	2 489 084	2 489 084	478 373	19.2%	478 373	19.2%	389 188	17.7%	22.9%
City of Ekurhuleni	EKU	1 343 729	1 349 742	222 049	16.5%	222 049	16.5%	249 022	18.4%	(10.8%)
eThekweni	ETH	1 336 164	1 336 164	279 451	20.9%	279 451	20.9%	261 376	19.5%	6.9%
City of Johannesburg	JHB	2 422 068	2 422 068	580 951	24.0%	580 951	24.0%	510 393	21.8%	13.8%
Mangaung	MAN	229 280	228 080	79 514	34.7%	79 514	34.7%	81 138	34.2%	(2.0%)
Nelson Mandela Bay	NMA	-	-	-	-	-	-	41 195	10.8%	(100.0%)
City of Tshwane	TSH	1 670 420	1 670 420	325 596	19.5%	325 596	19.5%	229 181	17.0%	42.1%
Total		9 871 974	9 879 831	2 063 191	20.9%	2 063 191	20.9%	1 850 379	19.3%	11.5%

Source: National Treasury Local Government Database

7. Operating revenue and expenditure per function for secondary cities

Secondary Cities revenue and expenditure per function as at 30 September 2020

R thousands	Code	Budget		First Quarter 2020/21		Year to date: 30 September 2020		First Quarter 2019/20		Q1 of 2019/20 to Q1 of 2020/21
		Main appropriation	Adjusted Budget	Actual Revenue	1st Q as % of Main appr	Actual Revenue	Total Revenue as % of main appr	Actual Revenue	Total Revenue as % of main appr	
Water management										
City of Matlosana	NW403	816 265	816 265	189 745	23.2%	189 745	23.2%	173 350	28.3%	9.5%
City of Mbombela	MP326	481 132	481 132	28 135	5.8%	28 135	5.8%	27 056	23.3%	4.0%
Drakenstein	WC023	188 367	190 290	46 092	24.5%	46 092	24.5%	40 196	19.3%	14.7%
Emalahleni (MP)	MP312	572 543	572 543	101 358	17.7%	101 358	17.7%	116 323	26.4%	(12.9%)
Emfuleni	GT421	838 015	838 015	233 468	27.9%	233 468	27.9%	301 258	26.6%	(22.5%)
George	WC044	179 876	179 876	40 927	22.8%	40 927	22.8%	40 470	24.9%	1.1%
Gov an Mbeki	MP307	631 262	631 262	157 597	25.0%	157 597	25.0%	105 129	23.8%	49.9%
J B Marks	NW405	110 340	110 340	30 329	27.5%	30 329	27.5%	27 455	22.9%	10.5%
Madibeng	NW372	209 337	209 337	50 616	24.2%	50 616	24.2%	42 133	22.9%	20.1%
Matjhabeng	FS184	507 041	507 041	122 118	24.1%	122 118	24.1%	123 218	29.5%	(0.9%)
Mogale City	GT481	490 962	490 962	105 397	21.5%	105 397	21.5%	51 644	14.5%	104.1%
Msunduzi	KZN225	1 009 109	1 009 109	1 237 426	122.6%	1 237 426	122.6%	217 426	23.4%	469.1%
Newcastle	KZN252	272 240	272 240	83 701	30.7%	83 701	30.7%	76 315	29.1%	9.7%
Polokwane	LIM354	296 691	296 691	52 436	17.7%	52 436	17.7%	73 301	23.6%	(28.5%)
Rustenburg	NW373	941 132	969 340	116 005	12.3%	116 005	12.3%	134 316	13.1%	(13.6%)
Sol Plaatje	NC091	311 226	311 226	936 858	301.0%	936 858	301.0%	69 165	22.6%	1254.5%
Stellenbosch	WC024	188 304	189 869	39 573	21.0%	39 573	21.0%	40 617	18.3%	(2.6%)
Steve Tshwete	MP313	159 982	159 982	42 562	26.6%	42 562	26.6%	36 381	28.9%	17.0%
uMhlatuze	KZN282	557 225	580 191	200 955	36.1%	200 955	36.1%	201 758	38.8%	(0.4%)
Total		8 761 050	8 815 712	3 815 298	43.5%	3 815 298	43.5%	1 897 510	24.0%	101.1%

R thousands	Code	Budget		First Quarter 2020/21		Year to date: 30 September 2020		First Quarter 2019/20		Q1 of 2019/20 to Q1 of 2020/21
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appr	Actual Expenditure	Total Expenditure as % of main appr	Actual Expenditure	Total Expenditure as % of main appr	
Water management										
City of Matlosana	NW403	756 451	736 921	62 286	8.2%	62 286	8.2%	75 960	11.1%	(18.0%)
City of Mbombela	MP326	355 500	355 500	47 972	13.5%	47 972	13.5%	72 366	23.8%	(33.7%)
Drakenstein	WC023	112 335	112 335	14 646	13.0%	14 646	13.0%	22 084	20.6%	(33.7%)
Emalahleni (MP)	MP312	320 084	320 084	56 636	17.7%	56 636	17.7%	43 498	11.3%	30.2%
Emfuleni	GT421	1 239 134	1 464 245	189 487	15.3%	189 487	15.3%	186 445	14.5%	1.6%
George	WC044	134 396	134 396	25 943	19.3%	25 943	19.3%	23 001	18.8%	12.8%
Gov an Mbeki	MP307	402 386	402 386	93 200	23.2%	93 200	23.2%	53 980	12.2%	72.7%
J B Marks	NW405	106 871	106 881	1 917	1.8%	1 917	1.8%	5 953	5.7%	(67.8%)
Madibeng	NW372	220 490	220 490	20 426	9.3%	20 426	9.3%	19 102	8.5%	6.9%
Matjhabeng	FS184	816 718	778 403	27 962	3.4%	27 962	3.4%	19 409	2.8%	44.1%
Mogale City	GT481	559 814	559 814	119 397	21.3%	119 397	21.3%	3 873	0.9%	2983.1%
Msunduzi	KZN225	864 254	864 154	1 437 968	166.4%	1 437 968	166.4%	213 908	28.8%	572.2%
Newcastle	KZN252	495 718	468 124	77 782	15.7%	77 782	15.7%	78 945	15.2%	(1.5%)
Polokwane	LIM354	488 596	511 596	115 330	23.6%	115 330	23.6%	86 159	21.6%	33.9%
Rustenburg	NW373	843 840	867 048	101 376	12.0%	101 376	12.0%	150 547	15.4%	(32.7%)
Sol Plaatje	NC091	278 498	171 498	34 974	12.6%	34 974	12.6%	33 825	12.7%	3.4%
Stellenbosch	WC024	148 325	147 417	10 850	7.3%	10 850	7.3%	10 650	6.6%	1.9%
Steve Tshwete	MP313	110 697	110 697	18 554	16.8%	18 554	16.8%	18 794	16.9%	(1.3%)
uMhlatuze	KZN282	459 278	470 598	92 587	20.2%	92 587	20.2%	116 342	25.4%	(20.4%)
Total		8 713 385	8 802 586	2 549 294	29.3%	2 549 294	29.3%	1 234 841	14.6%	106.4%

Source: National Treasury Local Government Database

Secondary Cities revenue and expenditure per function as at 30 September 2020

R thousands	Code	Budget		First Quarter 2020/21		Year to date: 30 September 2020		First Quarter 2019/20		Q1 of 2019/20 to Q1 of 2020/21
		Main appropriation	Adjusted Budget	Actual Revenue	1st Q as % of Main appr	Actual Revenue	Total Revenue as % of main appr	Actual Revenue	Total Revenue as % of main appr	
Energy sources										
City of Matlosana	NW403	1 045 191	1 045 191	247 129	23.6%	247 129	23.6%	222 021	24.3%	11.3%
City of Mbombela	MP326	1 334 312	1 334 312	296 645	22.2%	296 645	22.2%	289 753	25.9%	2.4%
Drakenstein	WC023	1 308 521	1 315 917	316 039	24.2%	316 039	24.2%	326 255	26.5%	(3.1%)
Emalaheni (MP)	MP312	1 291 282	1 291 282	272 141	21.1%	272 141	21.1%	239 192	22.0%	13.8%
Emfuleni	GT421	2 699 207	2 698 807	825 640	30.6%	825 640	30.6%	754 902	34.7%	9.4%
George	WC044	803 991	803 991	177 778	22.1%	177 778	22.1%	167 613	22.4%	6.1%
Gov an Mbeki	MP307	656 447	656 447	109 878	16.7%	109 878	16.7%	133 096	24.9%	(17.4%)
J B Marks	NW405	818 523	818 523	214 895	26.3%	214 895	26.3%	241 279	28.9%	(10.9%)
Madibeng	NW372	485 038	485 038	124 716	25.7%	124 716	25.7%	106 203	21.8%	17.4%
Majhabeng	FS184	789 210	789 210	199 766	25.3%	199 766	25.3%	196 572	25.4%	1.6%
Mogale City	GT481	1 232 508	1 232 508	292 778	23.8%	292 778	23.8%	135 774	11.8%	115.6%
Msunduzi	KZN225	2 634 266	2 634 266	2 637 114	100.1%	2 637 114	100.1%	659 877	26.8%	299.6%
Newcastle	KZN252	698 157	698 157	212 142	30.4%	212 142	30.4%	207 598	23.5%	2.2%
Polokwane	LIM354	1 234 594	1 234 594	254 022	20.6%	254 022	20.6%	237 035	19.9%	7.2%
Rustenburg	NW373	2 435 325	2 484 825	422 892	17.4%	422 892	17.4%	359 800	15.2%	17.5%
Sol Plaatje	NC091	781 232	781 232	203 341	26.0%	203 341	26.0%	205 872	26.5%	(1.2%)
Stellenbosch	WC024	741 048	744 264	185 414	25.0%	185 414	25.0%	185 125	26.6%	0.2%
Steve Tshwete	MP313	707 460	707 460	199 149	28.1%	199 149	28.1%	177 940	26.7%	11.9%
uMhlatuze	KZN282	1 677 702	1 679 015	498 066	29.7%	498 066	29.7%	459 086	29.0%	8.5%
Total		23 374 014	23 435 039	7 689 544	32.9%	7 689 544	32.9%	5 304 993	24.5%	44.9%
R thousands	Code	Budget		First Quarter 2020/21		Year to date: 30 September 2020		First Quarter 2019/20		Q1 of 2019/20 to Q1 of 2020/21
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appr	Actual Expenditure	Total Expenditure as % of main appr	Actual Expenditure	Total Expenditure as % of main appr	
Energy sources										
City of Matlosana	NW403	1 182 974	1 146 334	188 270	15.9%	188 270	15.9%	113 677	11.5%	65.6%
City of Mbombela	MP326	1 340 909	1 340 909	280 562	20.9%	280 562	20.9%	265 701	28.1%	5.6%
Drakenstein	WC023	1 069 659	1 069 659	269 084	25.2%	269 084	25.2%	242 335	24.1%	11.0%
Emalaheni (MP)	MP312	1 805 883	1 805 883	402 623	22.3%	402 623	22.3%	409 139	22.2%	(1.6%)
Emfuleni	GT421	2 237 607	2 244 882	577 265	25.8%	577 265	25.8%	501 508	26.0%	15.1%
George	WC044	675 043	675 043	148 920	22.1%	148 920	22.1%	144 926	22.9%	2.8%
Gov an Mbeki	MP307	724 844	724 844	177 330	24.5%	177 330	24.5%	239 347	30.1%	(25.9%)
J B Marks	NW405	689 176	689 156	191 915	27.8%	191 915	27.8%	150 875	23.8%	27.2%
Madibeng	NW372	541 084	541 284	92 573	17.1%	92 573	17.1%	55 590	11.1%	66.5%
Majhabeng	FS184	642 705	642 705	18 381	2.9%	18 381	2.9%	40 097	5.5%	(54.2%)
Mogale City	GT481	1 083 046	1 083 046	216 903	20.0%	216 903	20.0%	168 048	16.9%	29.1%
Msunduzi	KZN225	2 249 522	2 252 934	2 844 623	126.5%	2 844 623	126.5%	727 889	36.1%	290.8%
Newcastle	KZN252	680 599	671 919	132 057	19.4%	132 057	19.4%	74 051	9.3%	78.3%
Polokwane	LIM354	1 020 858	1 000 858	282 027	27.6%	282 027	27.6%	270 643	28.2%	4.2%
Rustenburg	NW373	1 471 428	1 520 928	306 825	20.9%	306 825	20.9%	389 270	17.6%	(21.2%)
Sol Plaatje	NC091	762 833	762 833	172 758	22.6%	172 758	22.6%	51 978	7.1%	232.4%
Stellenbosch	WC024	537 272	555 216	110 110	20.5%	110 110	20.5%	118 521	26.3%	(7.1%)
Steve Tshwete	MP313	714 654	714 654	168 854	23.6%	168 854	23.6%	150 898	23.2%	11.9%
uMhlatuze	KZN282	1 281 244	1 309 517	359 789	28.1%	359 789	28.1%	362 729	29.0%	(0.8%)
Total		20 711 340	20 752 605	6 940 868	33.5%	6 940 868	33.5%	4 477 224	22.3%	55.0%

Source: National Treasury Local Government Database

Secondary Cities revenue and expenditure per function as at 30 September 2020

R thousands	Code	Budget		First Quarter 2020/21		Year to date: 30 September 2020		First Quarter 2019/20		Q1 of 2019/20 to Q1 of 2020/21
		Main appropriation	Adjusted Budget	Actual Revenue	1st Q as % of Main appr	Actual Revenue	Total Revenue as % of main appr	Actual Revenue	Total Revenue as % of main appr	
Waste water management										
City of Matlosana	NW403	125 874	125 874	30 784	24.5%	30 784	24.5%	26 069	20.9%	18.1%
City of Mbombela	MP326	191 511	191 511	5 863	3.1%	5 863	3.1%	5 830	24.5%	0.6%
Drakenstein	WC023	148 017	150 684	38 813	26.2%	38 813	26.2%	38 880	28.7%	(0.2%)
Emalahleni (MP)	MP312	184 068	184 068	33 102	18.0%	33 102	18.0%	39 504	29.1%	(16.2%)
Emfuleni	GT421	354 842	354 842	79 677	22.5%	79 677	22.5%	86 619	25.4%	(8.0%)
George	WC044	163 076	163 076	52 915	32.4%	52 915	32.4%	46 019	31.4%	15.0%
Govan Mbeki	MP307	163 538	163 538	33 344	20.4%	33 344	20.4%	29 261	25.0%	14.0%
J B Marks	NW405	67 745	67 745	23 167	34.2%	23 167	34.2%	20 337	26.7%	13.9%
Madibeng	NW372	68 819	68 819	16 501	24.0%	16 501	24.0%	14 375	24.0%	14.8%
Matjhabeng	FS184	194 671	194 671	50 001	25.7%	50 001	25.7%	52 808	29.2%	(5.3%)
Mogale City	GT481	315 363	315 363	81 238	25.8%	81 238	25.8%	138 343	59.3%	(41.3%)
Msunduzi	KZN225	193 068	193 068	268 477	139.1%	268 477	139.1%	53 113	28.9%	405.5%
Newcastle	KZN252	227 307	246 307	78 472	34.5%	78 472	34.5%	71 326	33.7%	10.0%
Polokwane	LIM354	126 898	126 898	29 027	22.9%	29 027	22.9%	27 992	20.9%	3.7%
Rustenburg	NW373	464 231	474 231	39 186	8.4%	39 186	8.4%	37 912	9.1%	3.4%
Sol Plaatje	NC091	82 175	82 175	22 223	27.0%	22 223	27.0%	21 790	26.7%	2.0%
Stellenbosch	WC024	150 123	153 576	40 182	26.8%	40 182	26.8%	38 726	29.7%	3.8%
Steve Tshwele	MP313	105 429	105 429	31 225	29.6%	31 225	29.6%	28 737	29.9%	8.7%
uMhlatuze	KZN282	284 226	312 442	102 659	36.1%	102 659	36.1%	90 032	35.0%	14.0%
Total		3 610 980	3 674 316	1 056 857	29.3%	1 056 857	29.3%	867 674	28.1%	21.8%

R thousands	Code	Budget		First Quarter 2020/21		Year to date: 30 September 2020		First Quarter 2019/20		Q1 of 2019/20 to Q1 of 2020/21
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appr	Actual Expenditure	Total Expenditure as % of main appr	Actual Expenditure	Total Expenditure as % of main appr	
Waste water management										
City of Matlosana	NW403	170 257	169 907	17 628	10.4%	17 628	10.4%	14 668	8.2%	20.2%
City of Mbombela	MP326	117 480	117 480	8 699	7.4%	8 699	7.4%	7 336	5.1%	18.6%
Drakenstein	WC023	129 446	129 444	13 017	10.1%	13 017	10.1%	27 593	24.1%	(52.8%)
Emalahleni (MP)	MP312	231 740	231 740	26 522	11.4%	26 522	11.4%	24 884	10.5%	6.6%
Emfuleni	GT421	361 287	310 256	23 752	6.6%	23 752	6.6%	46 042	11.2%	(48.4%)
George	WC044	197 867	197 847	39 368	19.9%	39 368	19.9%	39 319	20.0%	0.1%
Govan Mbeki	MP307	140 166	140 166	6 425	4.6%	6 425	4.6%	3 784	1.2%	69.8%
J B Marks	NW405	84 562	84 562	2 656	3.1%	2 656	3.1%	6 446	6.6%	(58.8%)
Madibeng	NW372	47 098	47 098	6 147	13.1%	6 147	13.1%	11 658	33.2%	(47.3%)
Matjhabeng	FS184	198 168	228 857	58 973	29.8%	58 973	29.8%	33 736	24.3%	74.8%
Mogale City	GT481	88 916	88 916	11 759	13.2%	11 759	13.2%	(630 027)	(636.2%)	(101.9%)
Msunduzi	KZN225	165 111	165 001	289 324	175.2%	289 324	175.2%	55 830	18.1%	418.2%
Newcastle	KZN252	52 929	56 891	5 736	10.8%	5 736	10.8%	145	0.2%	3858.6%
Polokwane	LIM354	50 741	50 741	15 965	31.5%	15 965	31.5%	13 945	18.1%	14.5%
Rustenburg	NW373	305 872	305 872	9 506	3.1%	9 506	3.1%	22 480	10.4%	(57.7%)
Sol Plaatje	NC091	79 014	83 114	11 942	15.1%	11 942	15.1%	13 052	15.8%	(8.5%)
Stellenbosch	WC024	145 692	142 692	17 439	12.0%	17 439	12.0%	17 607	13.8%	(1.0%)
Steve Tshwele	MP313	99 686	99 686	19 053	19.1%	19 053	19.1%	18 339	20.6%	3.9%
uMhlatuze	KZN282	274 179	296 335	46 812	17.1%	46 812	17.1%	51 215	23.0%	(8.6%)
Total		2 940 212	2 946 606	630 724	21.5%	630 724	21.5%	(221 950)	(7.0%)	(384.2%)

Source: National Treasury Local Government Database

Secondary Cities revenue and expenditure per function as at 30 September 2020

R thousands	Code	Budget		First Quarter 2020/21		Year to date: 30 September 2020		First Quarter 2019/20		Q1 of 2019/20 to Q1 of 2020/21	
		Main appropriation	Adjusted Budget	Actual Revenue	1st Q as % of Main appr	Actual Revenue	Total Revenue as % of main appr	Actual Revenue	Total Revenue as % of main appr		
Waste management											
	City of Matlosana	NW403	217 378	217 378	52 694	24.2%	52 694	24.2%	44 263	25.7%	19.0%
	City of Mbombela	MP326	277 758	277 758	34 594	12.5%	34 594	12.5%	31 989	24.5%	8.1%
	Drakenstein	WC023	184 159	190 623	45 671	24.8%	45 671	24.8%	50 448	29.7%	(9.5%)
	Emalahleni (MP)	MP312	154 044	154 044	30 327	19.7%	30 327	19.7%	32 322	24.0%	(6.2%)
	Emfuleni	GT421	170 058	170 058	43 611	25.6%	43 611	25.6%	41 753	24.1%	4.5%
	George	WC044	136 779	136 779	45 987	33.6%	45 987	33.6%	40 677	32.1%	13.1%
	Gov an Mbeki	MP307	169 552	169 552	32 240	19.0%	32 240	19.0%	30 857	24.7%	4.5%
	J B Marks	NW405	44 768	44 768	19 251	43.0%	19 251	43.0%	18 081	26.0%	6.5%
	Madibeng	NW372	69 838	69 838	16 758	24.0%	16 758	24.0%	16 665	27.9%	0.6%
	Matjhabeng	FS184	135 367	135 367	30 868	22.8%	30 868	22.8%	32 936	29.0%	(6.3%)
	Mogale City	GT481	272 254	272 254	85 877	31.5%	85 877	31.5%	20 293	10.2%	323.2%
	Msunduzi	KZN225	166 919	166 919	171 585	102.8%	171 585	102.8%	30 973	19.6%	454.0%
	New castle	KZN252	135 295	135 295	42 174	31.2%	42 174	31.2%	40 858	33.9%	3.2%
	Polokwane	LIM354	122 020	122 020	33 069	27.1%	33 069	27.1%	28 799	22.4%	14.8%
	Rustenburg	NW373	247 004	257 004	39 216	15.9%	39 216	15.9%	32 333	12.6%	21.3%
	Sol Plaatje	NC091	66 004	66 004	16 488	25.0%	16 488	25.0%	16 350	24.5%	0.8%
	Stellenbosch	WC024	108 265	111 497	38 478	35.5%	38 478	35.5%	34 070	37.2%	12.9%
	Steve Tshwele	MP313	118 493	118 493	35 890	30.3%	35 890	30.3%	33 513	30.0%	7.1%
	uMhlathuze	KZN282	199 543	212 667	61 273	30.7%	61 273	30.7%	53 833	29.0%	13.8%
	Total		2 995 498	3 028 318	876 053	29.2%	876 053	29.2%	631 012	24.3%	38.8%
R thousands	Code	Budget		First Quarter 2020/21		Year to date: 30 September 2020		First Quarter 2019/20		Q1 of 2019/20 to Q1 of 2020/21	
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appr	Actual Expenditure	Total Expenditure as % of main appr	Actual Expenditure	Total Expenditure as % of main appr		
Waste management											
	City of Matlosana	NW403	167 789	152 694	34 155	20.4%	34 155	20.4%	30 309	17.4%	12.7%
	City of Mbombela	MP326	328 328	328 328	51 119	15.6%	51 119	15.6%	74 599	30.9%	(31.5%)
	Drakenstein	WC023	98 464	98 464	14 509	14.7%	14 509	14.7%	14 765	18.1%	(1.7%)
	Emalahleni (MP)	MP312	153 738	155 738	29 688	19.3%	29 688	19.3%	27 579	17.7%	7.6%
	Emfuleni	GT421	225 778	218 029	21 664	9.6%	21 664	9.6%	27 412	13.2%	(21.0%)
	George	WC044	95 009	95 009	16 243	17.1%	16 243	17.1%	17 420	20.4%	(6.8%)
	Gov an Mbeki	MP307	98 629	97 829	5 286	5.4%	5 286	5.4%	1 882	1.5%	180.9%
	J B Marks	NW405	47 584	47 539	3 094	6.5%	3 094	6.5%	3 878	7.3%	(20.2%)
	Madibeng	NW372	79 968	80 168	10 474	13.1%	10 474	13.1%	12 866	22.6%	(18.6%)
	Matjhabeng	FS184	143 537	145 507	34 619	24.1%	34 619	24.1%	23 484	23.5%	47.4%
	Mogale City	GT481	135 677	135 677	24 759	18.2%	24 759	18.2%	(134 497)	(119.8%)	(118.4%)
	Msunduzi	KZN225	134 249	134 793	161 848	120.6%	161 848	120.6%	23 905	19.5%	577.0%
	New castle	KZN252	51 196	51 196	7 208	14.1%	7 208	14.1%	19 246	26.3%	(62.5%)
	Polokwane	LIM354	113 682	113 682	28 410	25.0%	28 410	25.0%	23 745	18.4%	19.6%
	Rustenburg	NW373	278 773	288 773	49 517	17.8%	49 517	17.8%	61 868	24.6%	(20.0%)
	Sol Plaatje	NC091	66 904	66 904	11 311	16.9%	11 311	16.9%	12 254	18.4%	(7.7%)
	Stellenbosch	WC024	105 013	114 709	13 064	12.4%	13 064	12.4%	12 933	14.6%	1.0%
	Steve Tshwele	MP313	129 923	129 992	27 553	21.2%	27 553	21.2%	22 644	20.9%	21.7%
	uMhlathuze	KZN282	118 317	120 938	24 617	20.8%	24 617	20.8%	21 097	16.8%	16.7%
	Total		2 572 559	2 575 969	569 139	22.1%	569 139	22.1%	297 387	12.6%	91.4%

Source: National Treasury Local Government Database

8. Aggregated municipal debtors age analysis

Debtors Age Analysis as at 30 September 2020

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to		Impairment -Bad Debts ito Council	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 589 549	2.6%	1 909 596	1.1%	2 090 426	1.2%	43 664 220	25.2%	52 253 791	26.9%	7 148 964	13.7%	4 260 181	8.2%
Trade and Other Receivables from Exchange Transactions - Electricity	7 756 801	9.6%	1 695 277	2.1%	1 163 155	1.4%	12 129 298	15.0%	22 744 530	11.7%	2 079 789	9.1%	1 963 444	8.6%
Receivables from Non-exchange Transactions - Property Rates	7 427 039	5.4%	2 051 251	1.5%	2 383 232	1.7%	29 722 649	21.4%	41 584 172	21.4%	4 113 711	9.9%	4 734 454	11.4%
Receivables from Exchange Transactions - Waste Water Management	1 301 521	2.4%	501 222	0.9%	612 547	1.1%	12 440 342	23.0%	14 855 633	7.7%	1 884 137	12.7%	2 072 448	14.0%
Receivables from Exchange Transactions - Waste Management	1 091 204	2.3%	405 555	0.8%	458 145	1.0%	12 066 804	25.0%	14 021 708	7.2%	846 736	6.0%	1 254 934	9.0%
Receivables from Exchange Transactions - Property Rental Debtors	146 813	1.8%	39 266	0.5%	20 804	0.3%	2 004 577	24.9%	2 211 460	1.1%	99 974	4.5%	142 918	6.5%
Interest on Arrear Debtor Accounts	722 705	1.0%	462 695	0.6%	651 656	0.9%	23 246 478	31.4%	25 083 535	12.9%	2 425 076	9.7%	237 237	1.0%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	(2 507)	(6.8%)	457	1.2%	270	0.7%	13 425	36.4%	11 646	0.0%	69	0.6%	-	-
Other	934 018	1.5%	546 356	0.9%	470 785	0.7%	19 468 369	30.7%	21 419 528	11.0%	2 183 214	10.2%	243 006	1.1%
Total	23 967 142	3.7%	7 611 675	1.2%	7 851 021	1.2%	154 756 165	24.2%	194 186 003	100.0%	20 781 669	10.7%	14 908 622	7.7%
Debtors Age Analysis By Customer Group														
Organs of State	1 832 497	3.6%	1 077 381	2.1%	1 241 350	2.5%	11 899 004	23.7%	16 050 231	8.3%	3 311 205	20.6%	118 204	0.7%
Commercial	10 631 220	8.2%	2 315 451	1.8%	2 093 725	1.6%	24 848 775	19.0%	39 889 172	20.5%	4 413 922	11.1%	60 175	0.2%
Households	11 314 309	2.5%	4 121 192	0.9%	4 406 132	1.0%	114 050 149	25.5%	133 891 781	69.0%	12 650 363	9.5%	14 722 752	11.0%
Other	189 117	1.4%	97 651	0.7%	109 814	0.8%	3 958 237	29.4%	4 354 819	2.2%	406 179	9.3%	7 491	0.2%
Total	23 967 142	3.7%	7 611 675	1.2%	7 851 021	1.2%	154 756 165	24.2%	194 186 003	100.0%	20 781 669	10.7%	14 908 622	7.7%
Per Province														
Eastern Cape	4 578 454	7.6%	873 762	1.5%	743 117	1.2%	13 810 974	22.9%	20 006 307	-	143 690	0.7%	10 434 313	52.2%
Free State	1 669 305	2.6%	680 380	1.1%	1 263 802	2.0%	18 236 452	28.2%	21 849 939	-	13 931 117	63.8%	1 285 502	5.9%
Gauteng	7 170 428	3.2%	2 197 985	1.0%	1 863 619	0.8%	41 585 554	18.7%	52 817 585	-	82 278	0.2%	3 039 375	5.8%
Kwazulu-Natal	3 897 109	4.0%	1 614 790	1.7%	1 952 129	2.0%	24 946 459	25.8%	32 410 488	-	6 621 420	20.4%	41 346	0.1%
Limpopo	605 783	2.0%	390 834	1.3%	317 913	1.1%	9 149 463	30.6%	10 463 993	-	-	-	-	-
Mpumalanga	810 656	1.9%	364 020	0.9%	406 486	1.0%	13 030 523	31.0%	14 611 686	-	(1 049)	(0.0%)	-	-
North West	1 110 832	1.8%	396 020	0.7%	570 830	0.9%	18 668 383	30.5%	20 746 065	-	-	-	-	-
Northern Cape	517 296	2.4%	306 322	1.4%	349 898	1.6%	6 142 552	28.4%	7 316 067	-	1 898	0.0%	108 087	1.5%
Western Cape	3 607 280	8.6%	787 563	1.9%	383 226	0.9%	9 185 804	22.0%	13 963 873	-	2 315	0.0%	-	-
Total	23 967 142	3.7%	7 611 675	1.2%	7 851 021	1.2%	154 756 165	24.2%	194 186 003	-	20 781 669	10.7%	14 908 622	7.7%

Source: National Treasury Local Government Database

9. Debtors' age analysis for the metros

Metros Debtors Age Analysis as at 30 September 2020

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts		Impairment -Bad	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Written Off to Amount	%	Debts ito Council Amount	%
1st Quarter Ended 30 September 2020														
Buffalo City	998 610	28.6%	196 630	5.6%	132 345	3.8%	2 160 713	61.9%	3 488 298	4.4%	-	-	174 514	5.0%
Cape Town	2 372 864	24.1%	520 665	5.3%	173 746	1.8%	6 796 749	68.9%	9 864 024	12.5%	-	-	-	-
City of Ekurhuleni	2 679 345	14.8%	908 171	5.0%	755 075	4.2%	13 722 273	76.0%	18 064 864	22.9%	65 362	0.4%	-	-
eThekwini	2 199 404	14.8%	942 148	6.3%	1 247 856	8.4%	10 483 018	70.5%	14 872 427	18.9%	-	-	-	-
City of Johannesburg	-	-	-	-	-	-	-	-	-	-	-	-	2 931 698	-
Mangaung	935 040	13.1%	316 443	4.4%	155 773	2.2%	5 752 129	80.3%	7 159 385	9.1%	13 931 064	194.6%	-	-
Nelson Mandela Bay	2 802 240	35.2%	325 818	4.1%	241 179	3.0%	4 585 578	57.7%	7 954 815	10.1%	143 652	1.8%	10 259 799	129.0%
City of Tshwane	3 428 876	19.7%	626 718	3.6%	577 496	3.3%	12 814 168	73.5%	17 447 258	22.1%	17 745	0.1%	-	-
Total	15 416 379	19.6%	3 836 594	4.9%	3 283 470	4.2%	56 314 627	71.4%	78 851 069	100.0%	14 157 823	18.0%	13 366 011	17.0%
1st Quarter Ended 30 September 2019														
Buffalo City	376 589	17.0%	131 630	5.9%	100 584	4.5%	1 612 365	72.6%	2 221 168	2.7%	-	-	91 909	4.1%
Cape Town	2 272 619	28.7%	(7 528)	(0.1%)	190 162	2.4%	5 475 797	69.0%	7 931 050	9.6%	-	-	-	-
City of Ekurhuleni	2 691 349	19.1%	849 323	6.0%	491 928	3.5%	10 025 231	71.3%	14 057 830	16.9%	127 407	0.9%	-	-
eThekwini	2 171 951	16.6%	1 261 875	9.6%	359 317	2.8%	9 290 724	71.0%	13 083 868	15.8%	199	-	8 134 010	62.2%
City of Johannesburg	2 276 233	8.5%	1 214 197	4.5%	1 143 244	4.3%	22 272 631	82.8%	26 906 305	32.4%	-	-	37 670 785	140.0%
Mangaung	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nelson Mandela Bay	2 659 429	42.1%	263 659	4.2%	123 101	2.0%	3 265 451	51.7%	6 311 640	7.6%	30 104	0.5%	8 549 915	135.5%
City of Tshwane	2 441 692	19.5%	262 808	2.1%	279 115	2.2%	9 571 590	76.2%	12 555 205	15.1%	250 504	2.0%	-	-
Total	14 889 861	17.9%	3 975 963	4.8%	2 687 451	3.2%	61 513 789	74.1%	83 067 065	100.0%	408 214	0.5%	54 446 620	65.6%
Movement between 30 September 2019 and 30 September 2020														
Buffalo City	622 020		65 000		31 761		548 347		1 267 129					
Cape Town	100 245		528 194		(16 416)		1 320 951		1 932 974					
City of Ekurhuleni	(12 003)		58 848		263 147		3 697 042		4 007 034					
eThekwini	27 453		(319 727)		888 539		1 192 295		1 788 559					
City of Johannesburg	(2 276 233)		(1 214 197)		(1 143 244)		(22 272 631)		(26 906 305)					
Mangaung	935 040		316 443		155 773		5 752 129		7 159 385					
Nelson Mandela Bay	142 811		62 160		118 078		1 320 127		1 643 175					
City of Tshwane	987 185		363 910		298 380		3 242 578		4 892 053					
Total	526 518		(139 370)		596 019		(5 199 162)		(4 215 995)					
Growth rate 30 September 2019 to 30 September 2020														
Buffalo City	165.2%		49.4%		31.6%		34.0%		57.0%					
Cape Town	4.4%		(7016.2%)		(8.6%)		24.1%		24.4%					
City of Ekurhuleni	(0.4%)		6.9%		53.5%		36.9%		28.5%					
eThekwini	1.3%		(25.3%)		247.3%		12.8%		13.7%					
City of Johannesburg	-		-		-		-		-					
Mangaung	-		-		-		-		-					
Nelson Mandela Bay	5.4%		23.6%		95.9%		40.4%		26.0%					
City of Tshwane	40.4%		138.5%		106.9%		33.9%		39.0%					
Total	3.5%		(3.5%)		22.2%		(8.5%)		(5.1%)					

Source: National Treasury Local Government Database

Metros Debtors Age Analysis By Customer Group as at 30 September 2020

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts		Impairment -Bad	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Written Off to Amount	%	Debts ito Council Amount	%
Organs of State	830 688	20.4%	429 788	10.6%	395 052	9.7%	2 418 561	59.4%	4 074 088	5.2%	3 096 507	76.0%	-	-
Commercial	7 592 103	34.7%	1 345 050	6.1%	1 128 165	5.2%	11 843 323	54.1%	21 908 641	27.8%	3 781 873	17.3%	-	-
Households	7 100 623	13.6%	2 089 029	4.0%	1 775 367	3.4%	41 275 261	79.0%	52 240 279	66.3%	7 279 443	13.9%	13 366 011	25.6%
Other	(107 034)	(17.0%)	(27 273)	(4.3%)	(15 113)	(2.4%)	777 482	123.8%	628 062	0.8%	-	-	-	-
Total	15 416 379	19.6%	3 836 594	4.9%	3 283 470	4.2%	56 314 627	71.4%	78 851 069	100.0%	14 157 823	18.0%	13 366 011	17.0%

Source: National Treasury Local Government Database

10. Debtors' age analysis for secondary cities

Secondary cities Debtors Age Analysis as at 1st Quarter Ended 30 September 2020

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to		Impairment -Bad Debts ito Council	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
City of Matlosana	210 903	4.5%	152 898	3.2%	162 069	3.4%	4 193 037	88.9%	4 718 907	9.6%	-	-	-	-
City of Mbombela	129 934	18.1%	1 616	0.2%	68 823	9.6%	516 299	72.0%	716 672	1.5%	-	-	-	-
Drakenstein	176 025	44.3%	27 674	7.0%	15 264	3.8%	178 054	44.9%	397 017	0.8%	-	-	-	-
Emalaheni (MP)	157 760	3.0%	170 038	3.2%	129 007	2.4%	4 868 401	91.4%	5 325 205	10.9%	-	-	-	-
Emfuleni	474 763	4.8%	354 589	3.6%	312 900	3.2%	8 727 938	88.4%	9 870 189	20.2%	-	-	-	-
George	103 545	33.4%	14 570	4.7%	10 671	3.4%	181 223	58.5%	310 010	0.6%	1 126	0.4%	-	-
Gov an Mbeki	-	-	-	-	-	-	-	-	-	-	-	-	-	-
J B Marks	77 999	11.0%	48 632	6.9%	39 446	5.6%	541 687	76.5%	707 765	1.5%	-	-	-	-
Madibeng	196 861	7.1%	67 779	2.5%	73 177	2.7%	2 419 586	87.8%	2 757 403	5.6%	-	-	-	-
Matjhabeng	209 700	5.0%	116 172	2.8%	103 582	2.5%	3 742 082	89.7%	4 171 537	8.5%	-	-	-	-
Mogale City	155 361	7.2%	96 500	4.5%	47 746	2.2%	1 853 312	86.1%	2 152 920	4.4%	-	-	-	-
Msunduzi	641 707	13.7%	149 496	3.2%	108 484	2.3%	3 779 402	80.8%	4 679 088	9.6%	6 621 513	141.5%	-	-
Newcastle	(97 804)	(6.1%)	126 152	7.9%	45 707	2.9%	1 529 201	95.4%	1 603 256	3.3%	-	-	-	-
Polokwane	155 091	9.7%	94 333	5.9%	52 762	3.3%	1 294 195	81.1%	1 596 381	3.3%	-	-	-	-
Rustenburg	495 448	8.4%	(4 226)	(0.1%)	153 548	2.6%	5 281 319	89.1%	5 926 089	12.1%	-	-	-	-
Sol Plaatje	222 217	8.7%	147 240	5.7%	69 189	2.7%	2 130 556	82.9%	2 569 202	5.3%	-	-	-	-
Stellenbosch	93 447	28.7%	54 074	16.6%	7 464	2.3%	170 796	52.4%	325 781	0.7%	-	-	-	-
Steve Tshwete	78 747	34.3%	13 681	6.0%	10 041	4.4%	127 454	55.4%	229 923	0.5%	-	-	-	-
uMhlatuze	407 302	45.8%	76 526	8.6%	28 012	3.2%	377 107	42.4%	888 946	1.8%	-	-	-	-
Total	3 889 007	8.0%	1 707 743	3.5%	1 437 893	2.9%	41 911 648	85.6%	48 946 291	100.0%	6 622 639	13.5%	-	-

Source: National Treasury Local Government Database

Secondary cities Debtors Age Analysis By Customer Group as at 1st Quarter Ended 30 September 2020

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to		Impairment -Bad Debts ito Council	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Organs of State	471 690	9.6%	471 992	9.6%	269 012	5.5%	3 704 946	75.3%	4 917 640	6.0%	214 678	4.4%	577 405	11.7%
Commercial	2 846 524	23.2%	907 360	7.4%	585 181	4.8%	7 928 374	64.6%	12 267 439	15.0%	632 707	5.2%	247 997	2.0%
Households	3 014 540	5.3%	1 483 780	2.6%	1 397 984	2.5%	50 653 029	89.6%	56 549 332	69.3%	5 382 769	9.5%	1 100 113	2.0%
Other	638 411	8.1%	100 493	1.3%	21 567	0.3%	7 082 215	90.3%	7 842 687	9.6%	407 587	5.2%	0	-
Total	6 971 165	8.6%	2 963 625	3.6%	2 273 744	2.8%	69 368 564	85.0%	81 577 098	100.0%	6 637 740	8.1%	1 925 515	2.4%

Source: National Treasury Local Government Database

11. Aggregated municipal creditors age analysis

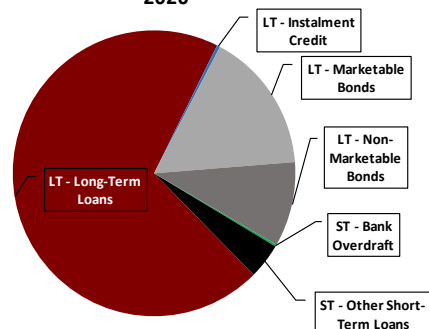
Creditors Age Analysis as at 30 September 2020

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Bulk Electricity	7 044 698	25.4%	1 710 653	6.2%	2 615 935	9.4%	16 397 839	59.1%	27 769 125	42.6%
Bulk Water	1 939 831	14.5%	462 744	3.5%	551 316	4.1%	10 392 340	77.9%	13 346 232	20.5%
PAYE deductions	503 685	83.1%	10 871	1.8%	6 858	1.1%	84 757	14.0%	606 171	0.9%
VAT (output less input)	270 205	87.3%	3 243	1.1%	597	0.2%	35 575	11.5%	309 620	0.5%
Pensions / Retirement deductions	437 862	64.4%	(2 991)	(0.4%)	6 409	0.9%	238 452	35.1%	679 731	1.0%
Loan repayments	25 013	2.8%	12 537	1.4%	307 414	34.8%	537 492	60.9%	882 456	1.4%
Trade Creditors	4 668 670	28.8%	787 767	4.9%	1 160 107	7.2%	9 426 963	58.1%	16 222 008	24.9%
Auditor General	10 049	5.8%	10 586	6.1%	2 126	1.2%	149 560	86.8%	172 321	0.3%
Other	3 162 348	60.5%	5 433	0.1%	(1 141)	(0.0%)	2 057 899	39.4%	5 224 539	8.0%
Total	18 062 361	27.7%	3 000 843	4.6%	4 649 620	7.1%	39 320 878	60.3%	65 212 202	100.0%
Per Province										
Eastern Cape	1 276 735	39.7%	87 554	2.7%	380 206	11.8%	1 474 172	45.8%	3 218 666	4.9%
Free State	898 486	5.4%	449 086	2.7%	2 038 330	12.2%	13 338 236	79.8%	16 724 139	25.7%
Gauteng	10 563 154	63.9%	817 930	4.9%	386 284	2.3%	4 774 968	28.9%	16 542 335	25.4%
Kwazulu-Natal	3 017 633	45.5%	330 290	5.0%	503 078	7.6%	2 775 598	41.9%	6 626 599	10.2%
Limpopo	612 728	34.2%	190 864	10.6%	167 699	9.4%	822 672	45.9%	1 793 964	2.8%
Mpumalanga	683 344	5.3%	531 420	4.1%	653 836	5.0%	11 135 982	85.6%	13 004 583	19.9%
North West	524 220	12.4%	304 174	7.2%	350 416	8.3%	3 043 536	72.1%	4 222 347	6.5%
Northern Cape	382 880	13.3%	273 072	9.5%	152 640	5.3%	2 069 364	71.9%	2 877 957	4.4%
Western Cape	103 179	51.2%	16 453	8.2%	17 131	8.5%	64 850	32.2%	201 613	0.3%
Total	18 062 361	27.7%	3 000 843	4.6%	4 649 620	7.1%	39 499 378	60.6%	65 212 202	100.0%

Source: National Treasury Local Government Database

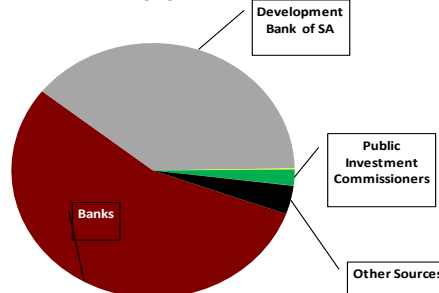
12. Borrowing instruments

External Borrowing by type as at 30 September 2020

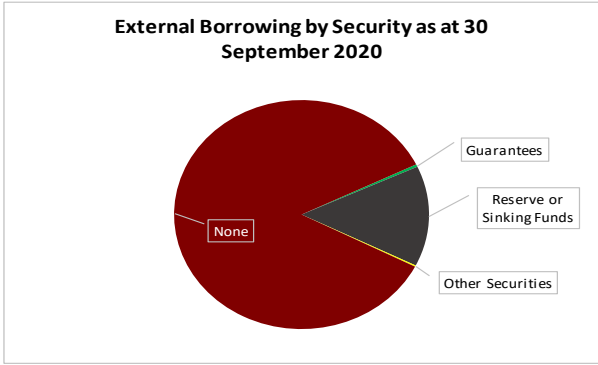


Type	Balance (R thousands)
ST - Bank Overdraft	159 903
ST - Other Short-Term Loans	2 900 000
ST - Marketable Bonds	880
ST - Other Securities	3 000
LT - Long-Term Loans	50 621 396
LT - Instalment Credit	265 912
LT - Financial Leases	48 294
LT - Marketable Bonds	11 616 000
LT - Non-Marketable Bonds	6 952 667
TOTAL	72 568 052

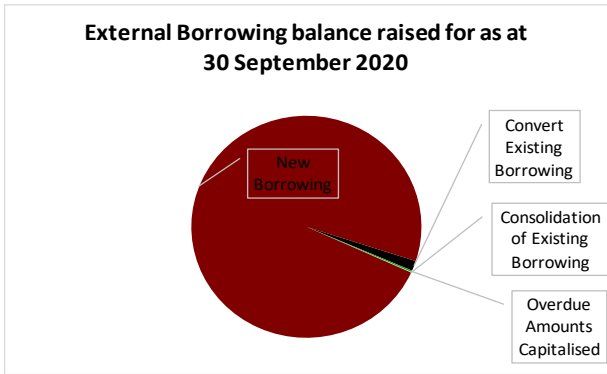
External Borrowing by Source as at 30 September 2020



Source	Balance (R thousands)
General Public	199
Banks	40 001 777
Development Bank of SA	28 339 571
Infrastructure Finance Corporation	104 276
Public Investment Commissioners	1 470 919
Insurance Companies and Private Pension Funds	27 421
Other Sources	2 623 888
TOTAL	72 568 051



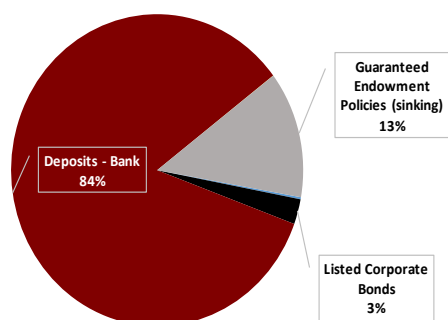
Security	Balance (R thousands)
Guarantees	260 799
Asset or Revenue Pledges	85 073
Bond Insurance	9 043
Reserve or Sinking Funds	10 291 446
Other Securities	134 819
None	61 786 872
TOTAL	72 568 052



Raised For	Balance (R thousands)
Convert Existing Borrowing	1 063 319
Overdue Amounts Capitalised	162 329
Consolidation of Existing Borrowing	58 889
New Borrowing	71 283 514
TOTAL	72 568 051

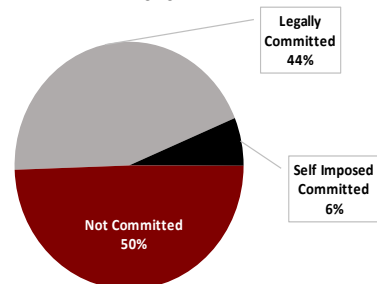
13. Investment instruments

Investment balance by Type as at 30 September 2020



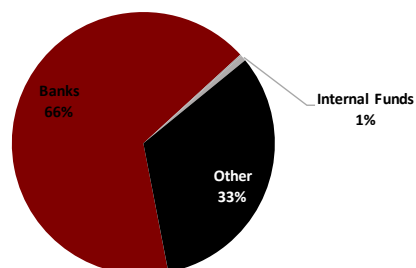
Type	Balance (R thousands)
Securities - National Government	74 959
Listed Corporate Bonds	884 331
Deposits - Bank	28 470 514
Deposits - Public Investment Commissioners	5 791
Guaranteed Endowment Policies (sinking)	4 453 909
TOTAL	33 889 504

Investment balance by Committed as at 30 September 2020



Committed	Balance (R thousands)
Legally Committed	15 011 698
Self Imposed Committed	2 134 619
Not Committed	16 743 187
TOTAL	33 889 504

Investment by Group as at 30 September 2020



Group	Balance (R thousands)
General Public	4 479
Banks	22 446 856
Insurance Companies and Private Pension Funds	63 858
Internal Funds	242 313
Other	11 131 997
TOTAL	33 889 503

14. Conditional grants transfers, payments and expenditure as at 30 September 2020

1st Quarter Ended 30 September 2020

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

	Division of revenue Act No. 16 of 2019	Adjustment (Mid year)	Total Available 2020/21	Year to date		First Quarter		YTD Expenditure		% Changes from 1st to 1st Q		% Changes for the 1st Q		Approved Roll Over	
				Approved payment schedule	Transferred to municipalities for direct grants	Actual expenditure National Department by 30 September 2020	Actual expenditure by municipalities by 30 September 2020	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 2020/21	YTD expenditure by municipalities
R thousands															
National Treasury (Vote 10)															
Local Government Financial Management Grant	544 862	-	544 862	544 862	543 862	74 002	84 466	74 002	84 466	-	-	13.6%	15.5%	-	-
Infrastructure Skills Development Grant	153 192	(7 600)	145 592	145 592	75 750	23 423	75 244	23 423	75 244	-	-	16.1%	51.7%	-	-
Integrated City Development Grant	317 499	-	317 499	317 499	-	-	6 561	-	6 561	-	-	-	2.1%	-	-
Neighbourhood Development Partnership (Schedule 5B)	559 442	(67 693)	491 749	491 749	268 288	68 338	67 839	68 338	67 839	-	-	13.9%	13.8%	-	-
Neighbourhood Development Partnership (Schedule 6B)	62 702	-	62 702	62 702	26 364	26 364	26 364	26 364	26 364	-	-	42.0%	-	-	-
Integrated Urban Development Grant	948 031	-	948 031	948 031	341 791	193 735	85 096	193 735	85 096	-	-	20.4%	9.0%	-	-
Sub-Total Vote	2 585 728	(75 293)	2 510 435	2 192 936	1 256 055	385 862	319 205	385 862	319 205	-	-	15.8%	13.0%	-	-
Cooperative Governance (Vote 3)															
Municipal Systems Improvement Grant (Schedule 5B)	128 248	(8 474)	119 774	119 774	-	-	199	-	199	-	-	-	0.2%	-	-
Municipal Systems Improvement Grant (Schedule 6B)	128 248	(8 474)	119 774	119 774	-	-	-	-	-	-	-	-	-	-	-
Municipal Disaster Grant	150 970	-	150 970	150 970	150 970	25 152	10 610	25 152	10 610	-	-	16.7%	7.0%	-	-
Municipal Disaster Recovery Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipal Demarcation Transition Grant (Schedule 5B)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipal Demarcation Transition Grant (Schedule 6B)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sub-Total Vote	407 466	(16 948)	390 518	270 744	150 970	25 152	10 809	25 152	10 809	-	-	9.3%	4.0%	-	-
Transport (Vote 37)															
Public Transport Infrastructure and Systems Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Transport Network Operations Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Transport Network Grant	6 445 848	(1 902 275)	4 543 573	4 543 573	1 483 843	463 016	458 463	463 016	458 463	-	-	10.2%	10.1%	-	-
Rural Road Assets Management Systems Grant	108 436	-	108 436	108 436	9 309	-	7 661	-	7 661	-	-	-	7.1%	-	-
Sub-Total Vote	6 554 284	(1 902 275)	4 652 009	4 652 009	1 493 152	463 016	466 124	463 016	466 124	-	-	10.0%	10.0%	-	-
Public Works (Vote 6)															
Expanded Public Works Programme Integrated Grant (Municipality)	748 039	-	748 039	748 039	184 041	187 282	195 046	187 282	195 046	-	-	25.0%	26.1%	-	-
Sub-Total Vote	748 039	-	748 039	748 039	184 041	187 282	195 046	187 282	195 046	-	-	25.0%	26.1%	-	-
Energy (Vote 29)															
Integrated National Electrification Programme (Municipal) Grant	1 858 752	(500 000)	1 358 752	1 358 752	452 559	138 638	41 614	138 638	41 614	-	-	10.2%	3.1%	-	-
Integrated National Electrification Programme (Allocation in-kind) Grant	1 858 752	(500 000)	1 358 752	1 358 752	452 559	138 638	138 638	138 638	-	-	10.2%	-	-	-	-
Backlogs in the Electrification of Clinics and Schools (Allocation in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy Efficiency and Demand Side Management (Municipal) Grant	217 994	(21 799)	196 195	196 195	43 100	-	5 881	-	5 881	-	-	-	3.0%	-	-
Energy Efficiency and Demand Side Management (Eskom) Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sub-Total Vote	3 935 498	(1 021 799)	2 913 699	2 913 699	948 218	277 276	47 495	277 276	47 495	-	-	17.8%	3.1%	-	-
Water Affairs (Vote 38)															
Backlogs in Water and Sanitation at Clinics and Schools Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regional Bulk Infrastructure Grant (Schedule 5B)	2 005 605	-	2 005 605	2 005 605	435 448	135 837	37 983	135 837	37 983	-	-	6.8%	1.9%	-	-
Regional Bulk Infrastructure Grant (Schedule 6B)	3 856 833	(80 000)	3 776 833	3 776 833	-	-	-	-	-	-	-	-	-	-	-
Water Services Operating and Transfer Subsidy Grant (Schedule 5B)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Services Operating and Transfer Subsidy Grant (Schedule 6B)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipal Water Infrastructure Grant (Schedule 5B)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipal Water Infrastructure Grant (Schedule 6B)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bucket Eradication Programme Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant (Schedule 5B)	3 445 165	-	3 445 165	3 445 165	1 182 027	340 727	342 112	340 727	342 112	-	-	9.9%	9.9%	-	-
Water Services Infrastructure Grant (Schedule 6B)	578 806	-	578 806	578 806	-	-	-	-	-	-	-	-	-	-	-
Sub-Total Vote	9 886 409	(80 000)	9 806 409	9 806 409	1 617 475	476 564	380 094	476 564	380 094	-	-	8.7%	7.0%	-	-
Sport and Recreation South Africa (Vote 19)															
2013 Africa Cup of Nations Host City Operating Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2014 African Nations Championship Host City Operating Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sub-Total Vote	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Human Settlements (Vote 31)															
Rural Households Infrastructure Grant (Schedule 5B)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rural Households Infrastructure Grant (Schedule 6B)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipal Human Settlements Capacity Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipal Emergency Housing Grant	-	47 493	47 493	28 483	28 483	-	-	-	-	-	-	-	-	-	-
Metro Informal Settlements Partnership Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sub-Total Vote	-	47 493	47 493	28 483	28 483	-	-	-	-	-	-	-	-	-	-
Sub-Total	24 117 424	(3 048 822)	21 068 602	20 612 319	5 678 394	1 815 152	1 418 774	1 815 152	1 418 774	-	-	12.0%	9.4%	-	-
Cooperative Governance (Vote 3)															
Municipal Infrastructure Grant	14 671 101	-	14 671 101	14 671 101	5 725 808	2 537 543	2 197 769	2 537 543	2 197 769	-	-	17.3%	15.0%	-	-
Sub-Total Vote	14 671 101	-	14 671 101	14 671 101	5 725 808	2 537 543	2 197 769	2 537 543	2 197 769	-	-	17.3%	15.0%	-	-
Sub-Total	14 671 101	-	14 671 101	14 671 101	5 725 808	2 537 543	2 197 769	2 537 543	2 197 769	-	-	17.3%	15.0%	-	-
Total	38 788 525	(3 048 822)	35 739 703	35 283 420	11 404 202	4 352 695	3 616 543	4 352 695	3 616 543	-	-	14.6%	12.5%	-	-