



**national treasury**

Department:  
National Treasury  
REPUBLIC OF SOUTH AFRICA

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## MEDIA STATEMENT

### LOCAL GOVERNMENT REVENUE AND EXPENDITURE: THIRD QUARTER LOCAL GOVERNMENT SECTION 71 REPORT

**FOR THE PERIOD: 1 JULY 2020 – 31 MARCH 2021**

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National Treasury has released the local government revenue and expenditure report for the third quarter of the 2020/21 financial year. This report covers the performance against the adjusted budgets of local government for the third quarter of the municipal financial year ending on 31 March 2021 and includes spending against conditional grant allocations for the same period.

Noteworthy, is that the report is prepared by using figures from the Municipal Standard Chart of Accounts (*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 or 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 nine 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 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. In aggregate, municipalities spent 65.3 per cent or R322.9 billion of the total adjusted expenditure budget of R494.5 billion. In respect of revenue, aggregated billing and other revenue amounted to 73.5 per cent or R358.6 billion of the total adjusted revenue budget of R488 billion.
2. Capital expenditure amounts to R34.6 billion or 48.9 per cent of the adjusted capital budget of R70.8 billion.
3. Municipalities have adjusted the budget for salaries and wages expenditure to R127 billion. This constitutes 30 per cent of their total adjusted operational expenditure budget of R423.7 billion. At 31 March 2020 the total spending is R95.3 billion or 75.0 per cent.
4. Aggregated year-to-date total expenditure for metros amounts to R185.1 billion or 66.5 per cent of their adjusted expenditure budget of R278.4 billion. The lowest spending is reported by eThekweni at 58.8 per cent.
5. When billed revenue is measured against their adjusted budgets, the performance of metros reflects a shortfall on water services for the third quarter of the 2020/21 financial year. This comparison excludes secondary costs incurred or actual revenues collected:
  - Billed water revenue totalled R18.7 billion against expenditure of R20.3 billion (deficit);
  - Billed energy sources revenue totalled R58.3 billion against expenditure of R52.3 billion (surplus);
  - Billed waste water management revenue totalled R5.4 billion against expenditure of R5.2 billion (surplus), and
  - Billed waste management revenue totalled R8 billion against expenditure R6.6 billion (surplus).
6. As at 31 March 2021, aggregated revenue billed for secondary cities is 88.8 per cent or R60.6 billion of their total adjusted revenue budget of R68.2 billion for the 2020/21 financial year.
7. The performance against the adopted budget for the four core services for the secondary cities for the third quarter 2020/21 also shows surpluses against billed revenue without taking into account secondary costs incurred or actual revenues collected:
  - Billed water revenue totalled R9.1 billion against expenditure of R7.9 billion;
  - Billed electricity revenue totalled R20.9 billion against expenditure of R19.1 billion;
  - Billed waste water management revenue totalled R3.1 billion against expenditure of R2.3 billion; and
  - Billed waste management revenue totalled R2.7 billion against expenditure of R1.9 billion.
8. Capital spending levels are at an average of 62.5 per cent or R4.9 billion of the adjusted capital budget of R7.8 billion. It must be noted that sustained low capital spending has



potentially serious implications for the government's ability to meet the targets for expanded access to water, sanitation, electricity and housing, as well as job creation.

9. As at 31 March 2021, aggregate municipal consumer debts amounted to R230.7 billion (compared to R230.5 billion reported in the second quarter of 2020/21). A total amount of R73.7 billion has been written off as bad debt. The government accounts for 6.7 per cent or R15.5 billion (R20.7 billion reported in the 2020/21 second quarter) of the total outstanding debtors. Similar as in previous financial years, households still represent the largest component of debt owed to municipalities at 72.5 per cent or R167.3 billion (72.2 per cent or R166.5 billion in the second quarter of the current financial year).
10. It needs to be acknowledged that not all the outstanding debt of R230.7 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. This should not be interpreted that the National Treasury by implication suggests that the balance must be written-off by municipalities.
11. If consumer debt is limited to below 90 days, then the actual realistically collectable amount is estimated at R36.5 billion.
12. Metropolitan municipalities are owed R115.4 billion (R111.2 billion reported in the second quarter of 20/21) as at 31 March 2021.
13. Households in metropolitan areas are reported to account for R84.2 billion or 73.0 per cent of outstanding debt, followed by businesses which account for R25.6 billion or 22.2 per cent and debt owed by organs of state at R5.0 billion or 4.4 per cent of the total outstanding debt owed to metros.
14. For the secondary cities, R46.8.4 billion reported as in outstanding consumer debt. The majority of debt is owed by households amounting to R35.9 billion or 76.7 per cent of the total outstanding debt. An amount of R41.7 billion or 89.0 per cent has been outstanding for more than 90 days.
15. Municipalities owed their creditors R65.5 billion as at 31 March 2021, a decrease of R1.7 billion when compared to the R67.3 billion reported in the second quarter of 2020/21. Of concern is outstanding creditors in excess of 30 days relating to bulk electricity and water, trade creditors and loan repayments.
16. Municipalities in the Free State have the most outstanding creditors greater than 90 days at R15.4 billion, followed by Mpumalanga at R12.3 billion and Gauteng at R6.6 billion.
17. The total balance on borrowing for all municipalities equates to R68.3 billion as at 31 March 2021. This includes long term loans of R48.6 billion, long term marketable bonds of R10.7 billion, and long term non-marketable bonds of R5.9 billion. The balance represents other short and long term financing instruments.
18. As at 31 March 2021 the closing balance for investments made by municipalities equates to R43.4 billion. Compared to the second quarter report, this is R5.7 billion more than the R37.6 billion reported. Investments include bank deposits of R38.2 billion, guaranteed endowment policies (sinking funds) of R3.9 billion, listed corporate bonds of R1.1 billion and some smaller investments.



## **Conditional Grants**

### *Conditional Grants Expenditure as at 31 March 2021*

1. The third quarter publication in terms of section 71 of MFMA provides for various adjustments to the baseline allocations approved during the beginning of the financial year. National Treasury published two national gazettes namely Government Gazette No. 44178 and Government Gazette No. 44349 dated 22 February 2021 and 29 March 2021 respectively during 2020/21 financial year.
2. These gazettes were done in line with sections 19, 20 and 21 of DoRA that stipulate that National Treasury may in its discretion or at the request of a transferring national officer or receiving officer stop the transfer for schedule 4 and 5 allocations pertaining to anticipated underspending on programmes or allocations by the municipalities.
3. Note that only the following capital grants were affected by the stopping and re-allocation process: Water Services Infrastructure Grant (WSIG), Regional Bulk Infrastructure Grant (RBIG), Urban Settlements Development Grant, Integrated National Electrification Programme, Energy Efficiency Demand Side Management Grant, Public Transport Network Grant (PTNG), Neighbourhood Development Partnership Grant and Municipal Infrastructure Grant (MIG).
4. The stopping has affected 106 municipalities across all provinces, while 152 municipalities reflected underspending as at the end of the second quarter of the financial year. The reasons for underspending included the non-appointment or late appointment of service providers, delays in housing projects that resulted in no houses to electrify, technical capacity to implement the projects and legal objections against appointed contractors.
5. The stopped funds were re-allocated to municipalities that have fast tracked the implementation of their projects and have accelerated expenditure against their original allocations and that had the capacity to fully spend by 30 June 2020.
6. In addition, the portion of the amount stopped against the WSIG, RBIG and MIG allocation was reprioritised and re-allocated to municipalities the were affected by the storm Eloise disaster that occurred late in January 2021 and this was done in terms of section 20(6) of DoRA.
7. Further to the stopping and reallocation process in terms of the DoRA, the stopping of the PTNG funds was re-allocated to the Msunduzi and Mbombela municipalities respectively. The reallocation was as a result of these two municipalities being excluded from the PTNG programme in the 2020/21 MTEF and the re-allocation enabled the conclusion of PTNG projects that were not completed in the 2019/20 financial year.
8. The Government Gazette No. 44349 of 29 March 2021 also included an amount of R100 million that was converted from the Provincial Emergency Housing Grant into Municipal Emergency Housing Grant (MEHG) in terms of section 21 of the DoRA and this was published as part of Government Gazette No. 44183 dated 24 February 2021. This conversion increased the total 2020 MEHG allocation from R158.8 million to R258 million.
9. Prior to the latest adjustment gazette dated 29 March 2020, National Treasury had published an adjustments gazette No. 44178 dated 22 February 2021 which reflected the re-allocation of funds between municipalities, the rollover of funds from the previous financial year 2019/20, additional allocations, the reductions of indirect allocations and changes to allocations as amended by the Division of Revenue Second Amendment Act, 2020, (Act No.20 of 2020).

### *Total Conditional Grants Expenditure as at 31 March 2021*

10. Total amount of R29.1 billion or 98.9 per cent has been transferred to municipalities against the adjusted direct conditional grant allocation of R29.4 billion.



This amount excluded the Equitable Share allocation, Urban Settlement Development Grant (supplementary capital allocation to metropolitan municipalities) and performance against roll-overs.

11. The Transferring Officers reported expenditure of 57.9 per cent against the total allocation for the period under review, while municipalities reported expenditure of 60 per cent against the R29.1 billion transferred to municipalities in the third quarter.
12. Municipalities across the various categories continue to under report against their conditional grant rollovers. From the approved total roll over of R4 billion, only R111.7 million was reported as expenditure during the third quarter performance.
13. The impact of the Covid-19 pandemic on municipalities in the 2020/21 financial year affected the performance against the conditional grants and resulted in the reduction to the baseline. The national lockdown from the end of March 2020 delayed most of the project implementation processes in the local government space. Some of the challenges included the delays in supply chain processes, late submissions of business plans and implementation plans.

#### *Capacity Building and Other Conditional Grants Expenditure as at 31 March 2021*

14. At the end of the third quarter, a total adjustment amount of R1.8 billion was transferred for capacity grants and expenditure of 61.9 per cent against the total allocation was reported. 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.
15. The highest performing conditional grant during the third quarter is the Integrated Skills Development Grant (ISDG) at 78.5 per cent, followed by the Expanded Public Works Programme (EPWP) at 74.2 per cent (as reported by municipalities).
16. The Energy Efficiency and Demand Side Management, Municipal Disaster Grant and Local Government Financial Management Grant reflects an expenditure of less than 50 per cent against the allocation of R196.1 million, R150.9 million and R544.9 million respectively. The low expenditure reported on these grants is as a result of most projects being in the procurement stage and the late appointment of service providers.

#### *Infrastructure Conditional Grants Expenditure as at 31 March 2021*

17. Direct conditional grants allocated for 202/21 financial year against the infrastructure grants amounts to the adjusted allocation of R27.6 billion and this allocation factors in the reductions of R2.7 billion from the original allocation of R30.4 billion allocated during the national budget. This amount excludes indirect or in-kind allocations to transferring officers executing specific projects on behalf of municipalities in the municipal area.
18. From the amount of R27.6 billion allocated, R27.3 billion or 98.9 per cent has been transferred to municipalities.
19. The highest performing direct conditional grant to municipalities during the third quarter is the PTNG with reported performance of 71 per cent, followed by MIG and WSIG with expenditure of 67 and 60 per cent respectively (as reported by the municipalities).
20. The remaining infrastructure grants (INEP, Neighbourhood Development Partnership Grant, Rural Road Assets Management Systems Grant, Integrated City Development Grant, RBIG), Municipal Emergency Housing Grant and Integrated Urban Development Grant) reported expenditures that were below 60 per cent. This underperformance has resulted in the initiation of the stopping and reallocation process in terms of sections 19



and 20 of DoRA to minimize the risk of underspending and potential use of conditional grants for unintended purposes.

21. Indirect infrastructure grants to the amount of R6.8 billion have been allocated to municipalities in the 2020/21 financial year. It should be noted that projects funded through indirect grants are implemented by the respective Transferring Officers on behalf of municipalities. Performance monitoring of these grants are therefore 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).

#### *2019/20 expenditure on rollover of conditional grants*

22. The third quarter publication includes the 2019/20 rollover approvals for municipalities. During the 2019/20 financial year, only R4 billion was approved against an amount of R6.4 billion in rollover request.
23. The Covid-19 pandemic also had an enormous impact on grant performance and municipalities reflected significant under-performance. Municipalities continue to incorrectly include rollover spending as part of the current year's performance on conditional grants. This distorts the reported performance against rollovers. At the end of the third quarter, only 1.4 per cent expenditure has been reported on rollovers, while municipalities indicated that most of the roll-over projects have already been implemented and expenditure will occur once the rollover application has been approved. Therefore, the analysis of rollover requests must be tightened to ensure that rollover requests are a true reflection of the project status.
24. The general observation is that conditional grant spending is poor. The fact that the pandemic also affected the performance against the approved rollovers suggests that conditional grant performance must be closely monitored as the constrains that were imposed on local government as a result thereof increase the risk factors related to the unauthorized use of grant funding.

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](http://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 Division of Revenue Act, 2020 (Act No. 4 of 2020). The budgeted figures shown are based on the 2020/21 adjusted budgets approved by municipal councils.
- In terms of the process, Municipal Managers and Chief Financial Officers are required to sign and submit data to the National Treasury by 4 May 2021. 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 third quarter publication covers 256 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](http://www.treasury.gov.za)) as part of this process includes the following:

- Municipal Budget Statements:
  - a. High-level summary of revenue for 256 municipalities;
  - b. High-level summary of expenditure for 256 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 second quarter:
  - a. Summary of total monthly operating expenditure – 256 municipalities;
  - b. Summary of total monthly operating revenue – 256 municipalities;
  - c. Summary of total monthly capital expenditure – 256 municipalities;
  - d. Summary of total monthly capital revenue – 256 municipalities;
  - e. Summary – Metros;
  - f. Conditional Grant summary – Metros;
  - g. Summary – Secondary cities municipalities;
  - h. Conditional Grant summary – Secondary cities municipalities;
  - i. Summary – Provinces;
  - j. Conditional Grant summary – Provinces;
  - k. Analysis of Sources of Revenue – 256 municipalities;
  - l. Listing of borrowing instruments – 218 municipalities;
  - m. Listing of investment instruments – 222 municipalities;
  - n. Monthly repairs and maintenance expenditure – 256 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 adjusted budgets, municipalities recorded an over performance of 1.5 per cent or R5.0 billion on revenue collection, an under performance of 7.4 per cent or R23.0 billion on operational expenditure and an under performance of 32.7 per cent or R16.9 billion on capital expenditure.

**1. Consolidated statement of financial performance**

Description	Budget year 2020/21								
	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	Q3 Mar Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	73 958 017	73 680 438	22 307 060	17 239 512	18 025 708	57 572 280	55 963 517	1 608 763	2.87
Service charges	199 379 961	197 865 847	53 424 654	44 434 756	47 736 920	145 596 330	148 629 671	(3 033 341)	(2.04)
Investment revenue	4 076 648	3 810 628	753 820	679 244	725 825	2 158 889	2 867 817	(708 928)	(24.72)
Transfers and subsidies	92 289 586	103 171 910	34 504 728	32 075 053	25 260 399	91 840 179	80 622 737	11 217 443	13.91
Other own revenue	45 079 208	43 276 756	9 420 785	10 548 816	10 037 501	30 007 102	34 114 502	(4 107 401)	(12.04)
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>414 783 420</b>	<b>421 805 578</b>	<b>120 411 047</b>	<b>104 977 381</b>	<b>101 786 352</b>	<b>327 174 780</b>	<b>322 198 244</b>	<b>4 976 537</b>	<b>1.54</b>
Employee costs	121 893 061	122 379 667	29 331 727	32 272 103	30 435 849	92 039 679	92 776 040	(736 361)	(0.79)
Remuneration of councillors	4 654 965	4 614 065	1 029 865	1 110 644	1 095 945	3 236 454	3 452 244	(215 789)	(6.25)
Depreciation & asset impairment	33 149 123	33 115 415	5 220 144	5 579 163	6 775 692	17 574 999	24 252 542	(6 677 543)	(27.53)
Finance charges	11 850 663	11 597 007	1 793 369	3 095 768	1 823 340	6 712 477	8 114 508	(1 402 031)	(17.28)
Materials and bulk purchases	126 694 971	126 782 650	36 813 299	26 535 034	28 919 810	92 268 143	93 162 685	(894 542)	(0.96)
Transfers and subsidies	3 465 881	8 527 096	1 119 769	2 050 058	1 876 859	5 046 686	6 256 446	(1 209 761)	(19.34)
Other expenditure	117 565 815	116 802 723	20 932 166	25 134 304	25 409 576	71 476 047	83 317 830	(11 841 783)	(14.21)
<b>Total Expenditure</b>	<b>419 274 480</b>	<b>423 818 623</b>	<b>96 240 340</b>	<b>95 777 075</b>	<b>96 337 071</b>	<b>288 354 485</b>	<b>311 332 295</b>	<b>(22 977 810)</b>	<b>(7.38)</b>
<b>Surplus/(Deficit)</b>	<b>(4 491 060)</b>	<b>(2 013 044)</b>	<b>24 170 707</b>	<b>9 200 307</b>	<b>5 449 281</b>	<b>38 820 296</b>	<b>10 865 949</b>	<b>27 954 347</b>	<b>257.27</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	38 597 728	38 939 030	4 221 209	6 759 186	7 314 809	18 295 204	28 296 765	(10 001 561)	(35.35)
allocations) (Nat / Prov Departm Agencies,	1 074 011	1 429 002	531 188	953 071	796 942	2 281 200	807 264	1 473 936	182.58
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>35 180 678</b>	<b>38 354 987</b>	<b>28 923 104</b>	<b>16 912 563</b>	<b>13 561 032</b>	<b>59 396 700</b>	<b>39 969 977</b>	<b>19 426 722</b>	<b>48.60</b>
Share of surplus/ (deficit) of associate	-	(15 000)	-	-	-	-	(15 000)	15 000	(100.00)
<b>Surplus/(Deficit) for the year</b>	<b>35 180 678</b>	<b>38 339 987</b>	<b>28 923 104</b>	<b>16 912 563</b>	<b>13 561 032</b>	<b>59 396 700</b>	<b>39 954 977</b>	<b>19 441 722</b>	<b>48.66</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>70 109 367</b>	<b>70 753 994</b>	<b>8 390 814</b>	<b>14 567 756</b>	<b>11 667 187</b>	<b>34 625 757</b>	<b>51 478 555</b>	<b>(16 852 798)</b>	<b>(32.74)</b>
Transfers recognised - capital	37 832 531	40 598 946	4 523 812	8 484 432	7 751 929	20 760 173	29 639 349	(8 879 176)	(29.96)
Borrowing	11 395 889	7 280 462	1 063 131	1 870 524	227 623	3 161 278	5 702 852	(2 541 574)	(44.57)
Internally generated funds	20 247 414	18 299 909	806 978	3 342 463	3 370 486	7 519 927	12 598 948	(5 079 022)	(40.31)
<b>Total sources of capital funds</b>	<b>69 475 834</b>	<b>66 179 317</b>	<b>6 393 921</b>	<b>13 697 419</b>	<b>11 350 038</b>	<b>31 441 377</b>	<b>47 941 149</b>	<b>(16 499 772)</b>	<b>(34.42)</b>

Source: National Treasury Local Government database

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

## 2. Consolidated statement of financial position

Description	Budget year 2020/21									
	R thousands	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	Q3 Mar Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %
<b>ASSETS</b>										
<b>Current assets</b>										
Cash	73 400 851	20 366 180	5 960 842	10 711 100	7 027 360	23 699 302	20 043 181	3 656 122	18.24	
Call deposits and investments	19 711 795	22 995 840	24 498 961	1 809 198	5 295 256	31 603 415	12 228 778	19 374 637	158.43	
Consumer debtors	36 793 499	52 781 331	(52 815 269)	527 600 644	119 794 520	594 579 895	33 712 525	560 867 370	1 663.68	
Other debtors	24 676 532	30 668 196	32 283 136	982 763	3 338 652	36 604 551	26 181 858	10 422 693	39.81	
Current portion of long-term receivables	(524 814)	158 375	1 063 254	(469 793)	202 093	795 554	75 602	719 952	952.29	
Inventory	5 311 409	6 038 151	5 455 454	381 730	898 931	6 736 115	4 457 556	2 278 559	51.12	
<b>Total current assets</b>	<b>159 369 273</b>	<b>133 008 073</b>	<b>16 446 377</b>	<b>541 015 644</b>	<b>136 556 813</b>	<b>694 018 834</b>	<b>96 699 500</b>	<b>597 319 334</b>	<b>617.71</b>	
<b>Non current assets</b>										
Long-term receivables	(2 967 017)	(1 742 967)	1 486 639	(338 495)	136 901	1 285 046	(1 303 198)	2 588 243	(198.61)	
Investments	9 270 471	9 405 618	9 590 853	(1 407 045)	1 765 475	9 949 283	2 880 839	7 068 443	245.36	
Investment property	21 896 837	23 970 163	16 808 316	(42)	2 035 050	18 843 325	18 766 107	77 218	0.41	
Investment in Associate	1 092 864	1 083 904	709 700	(275)		709 424	867 699	(158 275)	(18.24)	
Property, plant and equipment	531 136 059	612 861 538	453 239 758	(66 049 030)	52 612 712	439 803 440	436 751 436	3 052 004	0.70	
Biological	33 163	151 212	149 915	6 838	62	156 814	132 548	24 266	18.31	
Intangible	3 458 117	4 286 868	1 804 043	1 192 900	539 415	3 536 358	2 829 450	706 908	24.98	
Other non-current assets	2 274 618	6 866 800	2 590 993	249 653	3 188 758	6 029 404	3 228 733	2 800 672	86.74	
<b>Total non current assets</b>	<b>566 195 113</b>	<b>656 883 135</b>	<b>486 380 218</b>	<b>(66 345 496)</b>	<b>60 278 372</b>	<b>480 313 094</b>	<b>464 153 615</b>	<b>16 159 479</b>	<b>3.48</b>	
<b>TOTAL ASSETS</b>	<b>725 564 385</b>	<b>789 891 208</b>	<b>502 826 595</b>	<b>474 670 148</b>	<b>196 835 185</b>	<b>1 174 331 928</b>	<b>560 853 115</b>	<b>613 478 813</b>	<b>109.38</b>	
<b>LIABILITIES</b>										
<b>Current liabilities</b>										
Bank overdraft	10 813	16 740	19	940	(6 966)	(6 007)	12 627	(18 634)	(147.58)	
Borrowing	1 731 688	3 220 154	1 644 907	130 219	5 328 430	7 103 556	2 086 445	5 017 110	240.46	
Consumer deposits	3 448 576	3 386 170	3 472 218	33 670	865 688	4 371 577	2 264 112	2 107 464	93.08	
Trade and other payables	76 216 860	89 683 272	(10 947 427)	531 740 458	136 894 778	657 687 809	66 007 843	591 679 966	896.38	
Provisions	12 167 646	12 715 546	11 208 429	1 440 238	702 880	13 351 547	9 025 985	4 325 562	47.92	
<b>Total current liabilities</b>	<b>93 575 583</b>	<b>109 021 883</b>	<b>5 378 146</b>	<b>533 345 524</b>	<b>143 784 811</b>	<b>682 508 481</b>	<b>79 397 012</b>	<b>603 111 469</b>	<b>759.61</b>	
<b>Non current liabilities</b>										
Financial liabilities	36 572 049	55 094 031	26 546 585	(905 696)	7 902 308	33 543 197	36 535 750	(2 992 553)	(8.19)	
Provisions	25 866 874	32 864 544	18 490 679	201 455	3 619 914	22 312 048	19 853 940	2 458 108	12.38	
<b>Total non current liabilities</b>	<b>62 438 922</b>	<b>87 958 576</b>	<b>45 037 264</b>	<b>(704 241)</b>	<b>11 522 222</b>	<b>55 855 245</b>	<b>56 389 690</b>	<b>(534 445)</b>	<b>(0.95)</b>	
<b>TOTAL LIABILITIES</b>	<b>156 014 506</b>	<b>196 980 458</b>	<b>50 415 410</b>	<b>532 641 283</b>	<b>155 307 033</b>	<b>738 363 726</b>	<b>135 786 702</b>	<b>602 577 024</b>	<b>443.77</b>	
<b>NET ASSETS</b>	<b>569 549 880</b>	<b>592 910 750</b>	<b>452 411 185</b>	<b>(57 971 135)</b>	<b>41 528 152</b>	<b>435 968 202</b>	<b>425 066 413</b>	<b>10 901 790</b>	<b>2.56</b>	
<b>COMMUNITY WEALTH/EQUITY</b>										
Accumulated Surplus/(Deficit)	508 121 994	528 599 597	396 664 420	(73 182 861)	29 002 979	352 484 539	378 773 994	(26 289 456)	(6.94)	
Reserves	46 432 137	48 757 112	33 728 960	2 242 530	345 713	36 317 203	30 608 968	5 708 235	18.65	
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>554 554 131</b>	<b>577 356 709</b>	<b>430 393 381</b>	<b>(70 940 331)</b>	<b>29 348 692</b>	<b>388 801 742</b>	<b>409 382 962</b>	<b>(20 581 220)</b>	<b>(5.03)</b>	

Source: National Treasury Local Government database



**Quarterly Budget Summary as at 31 March 2021**

Description	Budget year 2020/21								
	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	Q3 Mar Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	73 958 017	73 680 438	22 307 060	17 239 512	18 025 708	57 572 280	55 963 517	1 608 763	2.87
Service charges	199 379 961	197 865 847	53 424 654	44 434 756	47 736 920	145 596 330	148 629 671	(3 033 341)	(2.04)
Investment revenue	4 076 648	3 810 628	753 820	679 244	725 825	2 158 889	2 867 817	(708 928)	(24.72)
Transfers and subsidies	92 289 586	103 171 910	34 504 728	32 075 053	25 260 399	91 840 179	80 622 737	11 217 443	13.91
Other own revenue	45 079 208	43 276 756	9 420 785	10 548 816	10 037 501	30 007 102	34 114 502	(4 107 401)	(12.04)
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>414 783 420</b>	<b>421 805 578</b>	<b>120 411 047</b>	<b>104 977 381</b>	<b>101 786 352</b>	<b>327 174 780</b>	<b>322 198 244</b>	<b>4 976 537</b>	<b>1.54</b>
Employee costs	121 893 061	122 379 667	29 331 727	32 272 103	30 435 849	92 039 679	92 776 040	(736 361)	(0.79)
Remuneration of councillors	4 654 965	4 614 065	1 029 865	1 110 644	1 095 945	3 236 454	3 452 244	(215 789)	(6.25)
Depreciation & asset impairment	33 149 123	33 115 415	5 220 144	5 579 163	6 775 692	17 574 999	24 252 542	(6 677 543)	(27.53)
Finance charges	11 850 663	11 597 007	1 793 369	3 095 768	1 823 340	6 712 477	8 114 508	(1 402 031)	(17.28)
Materials and bulk purchases	126 694 971	126 782 650	36 813 299	26 535 034	28 919 810	92 268 143	93 162 685	(894 542)	(0.96)
Transfers and subsidies	3 465 881	8 527 096	1 119 769	2 050 058	1 876 859	5 046 686	6 256 446	(1 209 761)	(19.34)
Other expenditure	117 565 815	116 802 723	20 932 166	25 134 304	25 409 576	71 476 047	83 317 830	(11 841 783)	(14.21)
<b>Total Expenditure</b>	<b>419 274 480</b>	<b>423 818 623</b>	<b>96 240 340</b>	<b>95 777 075</b>	<b>96 337 071</b>	<b>288 354 485</b>	<b>311 332 295</b>	<b>(22 977 810)</b>	<b>(7.38)</b>
<b>Surplus/(Deficit)</b>	<b>(4 491 060)</b>	<b>(2 013 044)</b>	<b>24 170 707</b>	<b>9 200 307</b>	<b>5 449 281</b>	<b>38 820 296</b>	<b>10 865 949</b>	<b>27 954 347</b>	<b>257.27</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	38 597 728	38 939 030	4 221 209	6 759 186	7 314 809	18 295 204	28 296 765	(10 001 561)	(35.35)
allocations) (Nat / Prov Departm Agencies,	1 074 011	1 429 002	531 188	953 071	796 942	2 281 200	807 264	1 473 936	182.58
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>35 180 678</b>	<b>38 354 987</b>	<b>28 923 104</b>	<b>16 912 563</b>	<b>13 561 032</b>	<b>59 396 700</b>	<b>39 969 977</b>	<b>19 426 722</b>	<b>48.60</b>
Share of surplus/ (deficit) of associate	-	(15 000)	-	-	-	-	(15 000)	15 000	(100.00)
<b>Surplus/(Deficit) for the year</b>	<b>35 180 678</b>	<b>38 339 987</b>	<b>28 923 104</b>	<b>16 912 563</b>	<b>13 561 032</b>	<b>59 396 700</b>	<b>39 954 977</b>	<b>19 441 722</b>	<b>48.66</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>70 109 367</b>	<b>70 753 994</b>	<b>8 390 814</b>	<b>14 567 756</b>	<b>11 667 187</b>	<b>34 625 757</b>	<b>51 478 555</b>	<b>(16 852 798)</b>	<b>(32.74)</b>
Transfers recognised - capital	37 832 531	40 598 946	4 523 812	8 484 432	7 751 929	20 760 173	29 639 349	(8 879 176)	(29.96)
Borrowing	11 395 889	7 280 462	1 063 131	1 870 524	227 623	3 161 278	5 702 852	(2 541 574)	(44.57)
Internally generated funds	20 247 414	18 299 909	806 978	3 342 463	3 370 486	7 519 927	12 598 948	(5 079 022)	(40.31)
<b>Total sources of capital funds</b>	<b>69 475 834</b>	<b>66 179 317</b>	<b>6 393 921</b>	<b>13 697 419</b>	<b>11 350 038</b>	<b>31 441 377</b>	<b>47 941 149</b>	<b>(16 499 772)</b>	<b>(34.42)</b>

Source: National Treasury Local Government database

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

**Salaries and wages expenditure as at 31 March 2021**

R thousands	Budget		First Quarter 2020/21		Second Quarter 2020/21		Third Quarter 2020/21		Year to date: 31 March 2021		Third Quarter 2019/20	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main app	Actual Expenditure	2nd Q as % of Main app	Actual Expenditure	3rd Q as % of adj budget	Actual Expenditure	Total as % of adj budget	Actual Expenditure	Total as % of adj budget
Category A (Metro)	68 817 436	69 253 126	16 439 150	23.9%	19 550 731	28.4%	16 542 976	23.9%	52 532 857	75.9%	47 180 742	23.7%
Category B (Local)	47 182 594	47 199 164	11 472 704	24.3%	11 171 664	23.7%	12 526 448	26.5%	35 170 816	74.5%	26 480 653	22.1%
Category C (District)	10 547 996	10 541 442	2 449 738	23.2%	2 660 352	25.2%	2 462 371	23.4%	7 572 460	71.8%	6 691 980	24.1%
<b>Total</b>	<b>126 548 026</b>	<b>126 993 732</b>	<b>30 361 592</b>	<b>24.0%</b>	<b>33 382 747</b>	<b>26.4%</b>	<b>31 531 795</b>	<b>24.8%</b>	<b>95 276 134</b>	<b>75.0%</b>	<b>80 353 375</b>	<b>23.2%</b>
<b>Per Province</b>												
Eastern Cape	9 772 478	9 801 733	2 005 055	20.5%	2 381 837	24.4%	2 339 676	23.9%	6 726 568	68.6%	7 227 388	21.9%
Free State	6 624 030	6 670 437	1 533 223	23.1%	1 496 743	22.6%	1 568 060	23.5%	4 598 025	68.9%	4 298 093	21.6%
Gauteng	42 223 769	42 458 542	10 996 827	26.0%	11 943 064	28.3%	10 937 680	25.8%	33 877 571	79.8%	27 156 514	24.7%
Kwazulu-Natal	21 706 228	22 214 599	6 177 981	28.5%	5 888 079	27.1%	6 038 927	27.2%	18 104 987	81.5%	13 509 920	21.7%
Limpopo	7 207 435	7 191 095	1 627 528	22.6%	1 778 968	24.7%	1 684 598	23.4%	5 091 095	70.8%	4 495 327	24.8%
Mpumalanga	7 176 706	7 270 304	1 406 686	19.6%	1 867 582	26.0%	1 468 939	20.2%	4 743 207	65.2%	3 736 857	20.7%
North West	5 710 692	5 701 313	1 126 531	19.7%	1 379 256	24.2%	1 415 625	24.8%	3 921 411	68.8%	3 307 632	25.5%
Northern Cape	3 133 791	3 106 151	655 959	20.9%	764 330	24.4%	740 688	23.8%	2 160 976	69.6%	1 919 564	22.3%
Western Cape	22 992 898	22 579 559	4 831 803	21.0%	5 882 888	25.6%	5 337 603	23.6%	16 052 293	71.1%	14 702 080	22.8%
<b>Total</b>	<b>126 548 026</b>	<b>126 993 732</b>	<b>30 361 592</b>	<b>24.0%</b>	<b>33 382 747</b>	<b>26.4%</b>	<b>31 531 795</b>	<b>24.8%</b>	<b>95 276 134</b>	<b>75.0%</b>	<b>80 353 375</b>	<b>23.2%</b>

Source: National Treasury Local Government database





Quarterly Secondary Cities Budget Summary as at 31 March 2021

Description	Budget year 2020/21								
	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	Q3 Mar Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	9 763 107	9 589 153	3 709 505	2 260 524	3 840 939	9 810 968	7 982 820	1 828 149	22.90
Service charges	33 953 940	33 757 965	12 021 269	6 927 624	11 755 157	30 704 050	25 439 451	5 264 600	20.69
Investment revenue	363 736	329 482	53 652	41 104	57 543	152 299	216 465	(64 166)	(29.64)
Transfers and subsidies	10 618 157	11 844 030	4 255 856	4 087 465	3 288 525	11 631 846	9 016 306	2 615 539	29.01
Other own revenue	5 120 396	5 097 715	1 284 527	1 006 146	1 422 013	3 712 685	3 754 125	(41 440)	(1.10)
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>59 819 336</b>	<b>60 618 345</b>	<b>21 324 808</b>	<b>14 322 864</b>	<b>20 364 176</b>	<b>56 011 849</b>	<b>46 409 167</b>	<b>9 602 682</b>	<b>20.69</b>
Employee costs	15 719 583	15 636 068	4 410 376	3 811 996	5 513 199	13 735 572	11 682 149	2 053 422	17.58
Remuneration of councillors	719 303	718 488	198 816	165 520	229 563	593 899	535 956	57 942	10.81
Depreciation & asset impairment	6 057 320	5 888 044	879 768	923 214	1 366 133	3 169 115	4 360 373	(1 191 258)	(27.32)
Finance charges	1 541 588	1 430 649	143 934	238 907	257 410	640 252	896 717	(256 466)	(28.60)
Materials and bulk purchases	21 076 643	20 981 107	7 774 208	4 492 034	8 588 311	20 854 554	15 538 327	5 316 227	34.21
Transfers and subsidies	178 565	248 986	71 717	39 759	257 831	369 308	167 115	202 193	120.99
Other expenditure	15 744 727	17 340 283	2 960 720	2 737 156	5 154 573	10 852 448	12 380 388	(1 527 939)	(12.34)
<b>Total Expenditure</b>	<b>61 037 730</b>	<b>62 243 625</b>	<b>16 439 538</b>	<b>12 408 588</b>	<b>21 367 021</b>	<b>50 215 147</b>	<b>45 561 025</b>	<b>4 654 122</b>	<b>10.22</b>
<b>Surplus/(Deficit)</b>	<b>(1 218 393)</b>	<b>(1 625 279)</b>	<b>4 885 270</b>	<b>1 914 276</b>	<b>(1 002 844)</b>	<b>5 796 702</b>	<b>848 142</b>	<b>4 948 560</b>	<b>583.46</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	4 458 045	4 688 510	834 232	1 078 085	1 046 056	2 958 373	3 413 836	(455 463)	(13.34)
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)	108 192	150 982	92 965	74 145	86 713	253 823	103 694	150 128	144.78
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>3 347 843</b>	<b>3 214 212</b>	<b>5 812 467</b>	<b>3 066 505</b>	<b>129 924</b>	<b>9 008 897</b>	<b>4 365 672</b>	<b>4 643 225</b>	<b>106.36</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>3 347 843</b>	<b>3 214 212</b>	<b>5 812 467</b>	<b>3 066 505</b>	<b>129 924</b>	<b>9 008 897</b>	<b>4 365 672</b>	<b>4 643 225</b>	<b>106.36</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>7 184 403</b>	<b>7 839 355</b>	<b>2 168 988</b>	<b>1 500 384</b>	<b>1 228 800</b>	<b>4 898 172</b>	<b>5 510 244</b>	<b>(612 072)</b>	<b>(11.11)</b>
Transfers recognised - capital	4 459 828	4 996 826	1 592 377	1 033 808	889 285	3 515 469	3 629 559	(114 090)	(3.14)
Borrowing	1 121 943	646 585	137 077	137 690	65 070	339 838	470 245	(130 408)	(27.73)
Internally generated funds	1 407 248	1 947 059	143 323	319 255	235 674	698 252	1 167 203	(468 951)	(40.18)
<b>Total sources of capital funds</b>	<b>6 989 019</b>	<b>7 590 470</b>	<b>1 872 777</b>	<b>1 490 753</b>	<b>1 190 029</b>	<b>4 553 559</b>	<b>5 267 008</b>	<b>(713 449)</b>	<b>(13.55)</b>

Source: National Treasury Local Government database

## 6. Operating revenue and expenditure per function for metros

### Metros aggregated budgets and revenue and expenditure per function as at 31 March 2021

R thousands	Budget		Third Quarter 2020/21		Year to date: 31 March 2021		Third Quarter 2019/209	
	Main app	Adjusted Budget	Actual Revenue	3rd Q as % of adj budget	Actual Revenue	Total Rev as % of adj budget	Actual Revenue	Total Rev as % of adj budget
<b>Water management</b>								
Buffalo City	809 410	907 410	300 321	33.1%	1 054 278	116.2%	595 810	28.0%
Cape Town	4 379 747	4 529 800	1 190 805	26.3%	3 556 603	78.5%	3 371 534	26.8%
City of Ekurhuleni	7 885 578	7 829 083	1 731 447	22.1%	5 680 226	72.6%	4 855 987	17.2%
eThekwini	6 841 458	6 841 458	1 031 537	15.1%	3 895 829	56.9%	3 815 847	24.8%
City of Johannesburg	-	-	-	-	-	-	-	-
Mangaung	1 412 165	1 426 099	341 377	23.9%	1 028 653	72.1%	1 212 516	49.1%
Nelson Mandela Bay	-	-	-	-	-	-	478 409	28.4%
City of Tshwane	5 103 449	4 840 707	1 303 682	26.9%	3 493 807	72.2%	3 605 492	16.8%
<b>Total</b>	<b>26 431 807</b>	<b>26 374 557</b>	<b>5 899 169</b>	<b>22.4%</b>	<b>18 709 396</b>	<b>70.9%</b>	<b>17 935 595</b>	<b>17.6%</b>
R thousands	Budget		Third Quarter 2020/21		Year to date: 31 March 2021		Third Quarter 2019/209	
	Main app	Adjusted Budget	Actual Expenditure	3rd Q as % of adj budget	Actual Expenditure	Total Exp as % of adj budget	Actual Expenditure	Total Exp as % of adj budget
<b>Water management</b>								
Buffalo City	695 248	683 791	136 985	20.0%	467 169	68.3%	397 785	19.9%
Cape Town	3 570 275	3 340 103	687 508	20.6%	2 261 633	67.7%	2 287 390	18.1%
City of Ekurhuleni	7 299 759	6 688 585	1 691 949	25.3%	4 633 094	69.3%	4 145 361	16.9%
eThekwini	6 082 701	6 114 499	1 126 681	18.4%	3 612 541	59.1%	3 532 055	21.2%
City of Johannesburg	7 641 941	7 713 367	1 740 811	22.6%	5 464 871	70.8%	5 311 783	26.3%
Mangaung	1 392 848	1 346 906	(44 835)	(3.3%)	950 007	70.5%	1 033 790	5.9%
Nelson Mandela Bay	-	-	-	-	-	-	398 824	(3.6%)
City of Tshwane	4 206 096	4 179 927	1 076 563	25.8%	2 940 106	70.3%	2 985 378	25.7%
<b>Total</b>	<b>30 888 868</b>	<b>30 067 177</b>	<b>6 415 662</b>	<b>21.3%</b>	<b>20 329 422</b>	<b>67.6%</b>	<b>20 092 366</b>	<b>20.2%</b>

Source: National Treasury Local Government database

### Metros aggregated budgets and revenue and expenditure per function as at 31 March 2021

R thousands	Budget		Third Quarter 2020/21		Year to date: 31 March 2021		Third Quarter 2019/209	
	Main app	Adjusted Budget	Actual Revenue	3rd Q as % of adj budget	Actual Revenue	Total Rev as % of adj budget	Actual Revenue	Total Rev as % of adj budget
<b>Energy sources</b>								
Buffalo City	2 247 390	2 129 390	472 149	22.2%	1 439 129	67.6%	1 355 428	16.1%
Cape Town	14 075 084	14 112 263	3 484 040	24.7%	10 790 013	76.5%	11 225 707	25.9%
City of Ekurhuleni	17 474 877	17 539 820	4 176 342	23.8%	12 828 015	73.1%	11 926 981	19.1%
eThekwini	14 100 024	14 355 133	2 188 673	15.2%	9 216 561	64.2%	9 516 153	23.5%
City of Johannesburg	17 123 879	17 025 502	3 764 568	22.1%	12 255 275	72.0%	12 227 658	23.1%
Mangaung	2 765 605	2 778 560	615 757	22.2%	2 112 823	76.0%	2 092 287	21.8%
Nelson Mandela Bay	-	-	-	-	-	-	731 279	4.0%
City of Tshwane	14 254 370	13 909 530	3 022 985	21.7%	9 690 106	69.7%	8 006 980	16.1%
<b>Total</b>	<b>82 041 229</b>	<b>81 850 199</b>	<b>17 724 515</b>	<b>21.7%</b>	<b>58 331 922</b>	<b>71.3%</b>	<b>57 082 473</b>	<b>18.8%</b>
R thousands	Budget		Third Quarter 2020/21		Year to date: 31 March 2021		Third Quarter 2019/209	
	Main app	Adjusted Budget	Actual Expenditure	3rd Q as % of adj budget	Actual Expenditure	Total Exp as % of adj budget	Actual Expenditure	Total Exp as % of adj budget
<b>Energy sources</b>								
Buffalo City	2 400 027	2 376 919	527 408	22.2%	1 760 557	74.1%	1 716 261	22.2%
Cape Town	11 992 018	11 904 764	2 436 188	20.5%	8 092 655	68.0%	7 896 095	20.9%
City of Ekurhuleni	16 092 043	15 906 056	2 965 720	18.6%	11 000 537	69.2%	10 142 232	15.1%
eThekwini	13 338 143	13 676 518	2 106 852	15.4%	9 090 119	66.5%	8 620 516	20.4%
City of Johannesburg	15 583 057	15 483 386	3 210 614	20.7%	11 560 302	74.7%	10 948 401	18.2%
Mangaung	2 446 764	2 476 050	592 227	23.9%	1 882 941	76.0%	2 012 871	28.6%
Nelson Mandela Bay	-	-	-	-	-	-	731 070	13.7%
City of Tshwane	12 429 921	12 432 691	2 787 783	22.4%	8 876 327	71.4%	9 134 005	21.3%
<b>Total</b>	<b>74 281 972</b>	<b>74 256 383</b>	<b>14 626 792</b>	<b>19.7%</b>	<b>52 263 438</b>	<b>70.4%</b>	<b>51 201 451</b>	<b>19.1%</b>

Source: National Treasury Local Government database



**Metros aggregated budgets and revenue and expenditure per function as at 31 March 2021**

R thousands	Budget		Third Quarter 2020/21		Year to date: 31 March 2021		Third Quarter 2019/209	
	Main app	Adjusted Budget	Actual Revenue	3rd Q as % of adj budget	Actual Revenue	Total Rev as % of adj budget	Actual Revenue	Total Rev as % of adj budget
<b>Waste water management</b>								
Buffalo City	534 537	549 537	120 985	22.0%	464 443	84.5%	394 930	18.8%
Cape Town	1 673 960	1 755 868	487 739	27.8%	1 333 368	75.9%	1 206 973	28.1%
City of Ekurhuleni	3 070 250	2 972 615	512 648	17.2%	1 447 964	48.7%	1 429 767	18.2%
eThekwini	1 675 224	1 675 224	167 722	10.0%	696 639	41.6%	736 004	16.4%
City of Johannesburg	-	-	-	-	-	-	-	-
Mangaung	484 350	480 086	151 815	31.6%	386 115	80.4%	332 130	20.2%
Nelson Mandela Bay	-	-	-	-	-	-	295 740	30.1%
City of Tshwane	1 366 170	1 340 465	348 391	26.0%	1 029 101	76.8%	857 791	18.2%
<b>Total</b>	<b>8 804 492</b>	<b>8 773 795</b>	<b>1 789 299</b>	<b>20.4%</b>	<b>5 357 630</b>	<b>61.1%</b>	<b>5 253 336</b>	<b>13.3%</b>
R thousands	Budget		Third Quarter 2020/21		Year to date: 31 March 2021		Third Quarter 2019/209	
	Main app	Adjusted Budget	Actual Expenditure	3rd Q as % of adj budget	Actual Expenditure	Total Exp as % of adj budget	Actual Expenditure	Total Exp as % of adj budget
<b>Waste water management</b>								
Buffalo City	444 158	457 520	87 129	19.0%	282 830	61.8%	223 983	13.1%
Cape Town	2 530 258	2 423 646	512 529	21.1%	1 614 983	66.6%	1 406 551	25.8%
City of Ekurhuleni	1 161 903	1 053 940	216 921	20.6%	681 383	64.7%	789 223	26.8%
eThekwini	1 803 781	1 814 094	317 258	17.5%	1 165 222	64.2%	1 029 769	22.1%
City of Johannesburg	584 348	592 755	167 153	28.2%	543 774	91.7%	481 332	3.4%
Mangaung	298 208	320 668	123 771	38.6%	289 307	90.2%	261 638	16.7%
Nelson Mandela Bay	-	-	-	-	-	-	178 979	21.3%
City of Tshwane	945 670	812 112	214 077	26.4%	648 234	79.8%	539 459	23.6%
<b>Total</b>	<b>7 768 325</b>	<b>7 474 735</b>	<b>1 638 838</b>	<b>21.9%</b>	<b>5 225 732</b>	<b>69.9%</b>	<b>4 910 933</b>	<b>15.7%</b>

Source: National Treasury Local Government database

**Metros aggregated budgets and revenue and expenditure per function as at 31 March 2021**

R thousands	Budget		Third Quarter 2020/21		Year to date: 31 March 2021		Third Quarter 2019/209	
	Main app	Adjusted Budget	Actual Revenue	3rd Q as % of adj budget	Actual Revenue	Total Rev as % of adj budget	Actual Revenue	Total Rev as % of adj budget
<b>Waste management</b>								
Buffalo City	487 582	492 582	95 120	19.3%	408 709	83.0%	383 973	31.6%
Cape Town	1 771 133	1 708 227	432 606	25.3%	1 382 513	80.9%	1 413 511	25.4%
City of Ekurhuleni	2 211 970	2 299 184	501 353	21.8%	1 773 504	77.1%	1 494 020	16.4%
eThekwini	1 246 460	1 246 460	130 900	10.5%	669 920	53.7%	778 310	23.2%
City of Johannesburg	2 923 079	3 002 035	752 360	25.1%	2 232 541	74.4%	1 822 464	25.6%
Mangaung	382 948	405 084	169 521	41.8%	359 828	88.8%	171 163	14.4%
Nelson Mandela Bay	-	-	-	-	-	-	129 814	22.6%
City of Tshwane	1 830 772	1 617 578	391 640	24.2%	1 143 507	70.7%	1 051 116	12.0%
<b>Total</b>	<b>10 853 943</b>	<b>10 771 149</b>	<b>2 473 501</b>	<b>23.0%</b>	<b>7 970 522</b>	<b>74.0%</b>	<b>7 244 370</b>	<b>19.7%</b>
R thousands	Budget		Third Quarter 2020/21		Year to date: 31 March 2021		Third Quarter 2019/209	
	Main app	Adjusted Budget	Actual Expenditure	3rd Q as % of adj budget	Actual Expenditure	Total Exp as % of adj budget	Actual Expenditure	Total Exp as % of adj budget
<b>Waste management</b>								
Buffalo City	381 229	398 348	106 651	26.8%	309 649	77.7%	298 616	26.5%
Cape Town	2 489 084	2 384 976	537 866	22.6%	1 679 816	70.4%	1 481 223	25.1%
City of Ekurhuleni	1 343 729	1 338 254	267 662	20.0%	830 554	62.1%	861 655	20.6%
eThekwini	1 336 164	1 348 106	224 540	16.7%	816 684	60.6%	708 192	18.3%
City of Johannesburg	2 422 068	2 506 024	481 524	19.2%	1 684 603	67.2%	1 216 484	14.2%
Mangaung	229 280	244 668	40 637	16.6%	185 228	75.7%	186 935	17.5%
Nelson Mandela Bay	-	-	-	-	-	-	131 966	23.7%
City of Tshwane	1 670 420	1 621 376	377 653	23.3%	1 055 757	65.1%	974 872	33.3%
<b>Total</b>	<b>9 871 974</b>	<b>9 841 752</b>	<b>2 036 532</b>	<b>20.7%</b>	<b>6 562 291</b>	<b>66.7%</b>	<b>5 859 943</b>	<b>21.8%</b>

Source: National Treasury Local Government database

## 7. Operating revenue and expenditure per function for secondary cities

### Secondary cities aggregated budgets and revenue and expenditure per function as at 31 March 2021

R thousands	Budget		Third Quarter 2020/21		Year to date: 31 March 2021		Third Quarter 2019/20	
	Main appropriation	Adjusted Budget	Actual Revenue	3rd Q as % of adj budget	Actual Revenue	Total Rev as % of adj	Actual Revenue	Total Rev as % of adj
<b>Water management</b>								
City of Matlosana	816 265	815 136	209 101	25.7%	620 328	76.1%	564 525	30.2%
City of Mbombela	481 132	476 432	28 148	5.9%	443 112	93.0%	81 157	22.8%
Drakenstein	188 367	182 088	49 092	27.0%	134 414	73.8%	128 955	23.5%
Emalahleni (MP)	572 543	572 543	108 067	18.9%	320 831	56.0%	345 294	25.1%
Emfuleni	838 015	838 015	202 862	24.2%	669 947	79.9%	820 065	21.3%
George	179 876	175 176	44 088	25.2%	123 591	70.6%	121 533	22.8%
Govan Mbeki	631 262	631 262	155 493	24.6%	402 556	63.8%	347 773	27.9%
J B Marks	110 340	110 340	47 125	42.7%	120 389	109.1%	79 736	18.7%
Madibeng	209 337	236 971	27 674	11.7%	146 259	61.7%	151 329	29.1%
Matjhabeng	507 041	507 041	133 162	26.3%	380 693	75.1%	374 931	30.7%
Mogale City	490 962	408 314	105 418	25.8%	330 810	81.0%	278 200	29.9%
Msunduzi	1 009 109	1 009 109	1 724 069	170.9%	3 272 637	324.3%	221 118	-
New castle	272 240	269 215	75 848	28.2%	244 043	90.6%	215 104	36.1%
Polokwane	296 691	253 691	53 621	21.1%	158 220	62.4%	191 917	(6.7%)
Rustenburg	941 132	964 796	108 730	11.3%	714 708	74.1%	547 844	11.3%
Sol Plaatje	311 226	311 226	73 299	23.6%	233 728	75.1%	230 028	25.2%
Stellenbosch	188 304	169 869	42 744	25.2%	117 922	69.4%	140 563	23.9%
Steve Tshwete	159 982	159 183	35 584	22.4%	116 066	72.9%	108 455	23.5%
uMhlatuze	557 225	575 220	169 100	29.4%	580 885	101.0%	492 383	42.2%
<b>Total</b>	<b>8 761 050</b>	<b>8 665 628</b>	<b>3 393 225</b>	<b>39.2%</b>	<b>9 131 140</b>	<b>105.4%</b>	<b>5 440 909</b>	<b>20.9%</b>

R thousands	Budget		Third Quarter 2020/21		Year to date: 31 March 2021		Third Quarter 2019/20	
	Main appropriation	Adjusted Budget	Actual Expenditure	3rd Q as % of adj budget	Actual Expenditure	Total Exp as % of adj	Actual Expenditure	Total Exp as % of adj
<b>Water management</b>								
City of Matlosana	756 451	740 830	243 926	32.9%	431 737	58.3%	494 132	23.0%
City of Mbombela	355 500	309 630	72 376	23.4%	210 077	67.8%	252 339	26.0%
Drakenstein	112 335	125 091	21 306	17.0%	77 586	62.0%	64 342	16.4%
Emalahleni (MP)	320 084	474 941	94 193	19.8%	231 500	48.7%	201 564	18.4%
Emfuleni	1 239 134	1 396 416	937 290	67.1%	1 232 922	88.3%	752 155	28.8%
George	134 396	130 950	29 293	22.4%	87 333	66.7%	82 198	24.5%
Govan Mbeki	402 386	407 579	91 260	22.4%	284 721	69.9%	227 787	13.4%
J B Marks	106 871	111 344	32 356	29.1%	36 339	32.6%	32 616	18.2%
Madibeng	220 490	220 470	36 671	16.6%	150 184	68.1%	131 306	21.9%
Matjhabeng	816 718	462 299	45 148	9.8%	183 302	39.7%	124 041	7.3%
Mogale City	559 814	583 464	190 037	32.6%	422 888	72.5%	285 365	31.1%
Msunduzi	864 254	855 840	1 387 813	162.2%	3 060 442	357.6%	292 335	-
New castle	495 718	546 519	74 202	13.6%	208 828	38.2%	343 598	32.1%
Polokwane	488 596	540 010	116 217	21.5%	342 328	63.4%	279 698	25.6%
Rustenburg	843 840	968 921	96 555	10.0%	304 803	31.5%	427 129	17.6%
Sol Plaatje	278 498	303 998	62 982	20.7%	140 055	46.1%	158 618	19.5%
Stellenbosch	148 325	127 903	23 316	18.2%	62 489	48.9%	64 996	12.5%
Steve Tshwete	110 697	108 443	24 988	23.0%	68 042	62.7%	69 668	22.6%
uMhlatuze	459 278	490 994	112 799	23.0%	327 921	66.8%	350 398	21.5%
<b>Total</b>	<b>8 713 385</b>	<b>8 905 643</b>	<b>3 692 729</b>	<b>41.5%</b>	<b>7 863 495</b>	<b>88.3%</b>	<b>4 634 285</b>	<b>19.9%</b>

Source: National Treasury Local Government database

**Secondary cities aggregated budgets and revenue and expenditure per function as at 31 March 2021**

R thousands	Budget		Third Quarter 2020/21		Year to date: 31 March 2021		Third Quarter 2019/20	
	Main appropriation	Adjusted Budget	Actual Revenue	3rd Q as % of adj budget	Actual Revenue	Total Rev as % of adj budget	Actual Revenue	Total Rev as % of adj budget
<b>Energy sources</b>								
City of Matlosana	1 045 191	1 111 194	205 994	18.5%	637 987	57.4%	638 048	22.0%
City of Mbombela	1 334 312	1 334 312	430 892	32.3%	1 007 588	75.5%	824 489	23.7%
Drakenstein	1 308 521	1 311 811	321 795	24.5%	923 211	70.4%	927 416	25.4%
Emalahleni (MP)	1 291 282	1 291 282	207 562	16.1%	705 319	54.6%	671 162	20.1%
Emfuleni	2 699 207	2 698 807	557 756	20.7%	1 987 171	73.6%	1 912 842	26.8%
George	803 991	793 991	169 262	21.3%	526 420	66.3%	512 080	22.0%
Gov an Mbeki	656 447	656 447	124 201	18.9%	350 912	53.5%	363 523	20.9%
J B Marks	818 523	817 443	163 266	20.0%	642 477	78.6%	644 509	25.5%
Madibeng	485 038	594 125	83 787	14.1%	383 625	64.6%	355 008	25.0%
Matjhabeng	789 210	789 210	158 428	20.1%	515 669	65.3%	512 965	20.3%
Mogale City	1 232 508	1 078 363	262 697	24.4%	837 489	77.7%	645 042	21.1%
Msunduzi	2 634 266	2 634 266	3 519 745	133.6%	6 730 259	255.5%	648 160	-
New castle	698 157	702 391	165 079	23.5%	561 541	79.9%	530 338	20.2%
Polokwane	1 234 594	1 234 594	242 055	19.6%	755 956	61.2%	773 137	22.8%
Rustenburg	2 435 325	2 424 825	506 780	20.9%	1 570 286	64.8%	1 506 481	24.9%
Sol Plaatje	781 232	781 232	181 547	23.2%	518 104	66.3%	530 756	22.2%
Stellenbosch	741 048	711 507	160 847	22.6%	475 642	66.8%	508 571	24.6%
Steve Tshwete	707 460	714 064	154 016	21.6%	508 846	71.3%	482 816	22.0%
uMhlathuze	1 677 702	1 674 164	382 373	22.8%	1 232 486	73.6%	1 127 126	22.4%
<b>Total</b>	<b>23 374 014</b>	<b>23 354 029</b>	<b>7 998 082</b>	<b>34.2%</b>	<b>20 870 991</b>	<b>89.4%</b>	<b>14 114 470</b>	<b>20.6%</b>
R thousands	Budget		Third Quarter 2019/20		Year to date: 30 June 2020		Fourth Quarter 2018/19	
	Main appropriation	Adjusted Budget	Actual Expenditure	3rd Q as % of adj budget	Actual Expenditure	Total Exp as % of adj budget	Actual Expenditure	Total Exp as % of adj budget
<b>Energy sources</b>								
City of Matlosana	1 182 974	1 168 603	347 083	29.7%	755 885	64.7%	673 791	15.2%
City of Mbombela	1 340 909	1 249 489	222 888	17.8%	730 775	58.5%	741 282	26.5%
Drakenstein	1 069 659	1 052 067	210 265	20.0%	744 132	70.7%	673 822	20.5%
Emalahleni (MP)	1 805 883	2 154 824	241 687	11.2%	938 338	43.5%	1 207 182	20.9%
Emfuleni	2 237 607	2 358 109	1 238 035	52.5%	2 011 906	85.3%	1 457 113	18.5%
George	675 043	664 213	136 094	20.5%	435 514	65.6%	415 917	20.8%
Gov an Mbeki	724 844	721 697	116 003	16.1%	466 481	64.6%	550 427	17.6%
J B Marks	689 176	690 261	112 807	16.3%	434 294	62.9%	404 748	19.4%
Madibeng	541 084	541 289	167 288	30.9%	493 632	91.2%	332 719	29.9%
Matjhabeng	642 705	642 995	107 092	16.7%	219 760	34.2%	153 416	8.6%
Mogale City	1 083 046	1 069 761	201 901	18.9%	637 618	59.6%	560 950	17.2%
Msunduzi	2 249 522	2 224 641	3 263 945	146.7%	6 532 596	293.6%	774 472	-
New castle	680 599	638 592	105 004	16.4%	356 759	55.9%	401 317	17.4%
Polokwane	1 020 858	963 332	190 625	19.8%	677 380	70.3%	666 248	20.0%
Rustenburg	1 471 428	1 914 483	558 945	29.2%	1 405 475	73.4%	1 405 524	24.2%
Sol Plaatje	762 833	762 333	136 983	18.0%	475 039	62.3%	438 946	27.2%
Stellenbosch	537 272	524 796	96 162	18.3%	316 809	60.4%	349 176	26.9%
Steve Tshwete	714 654	720 191	155 674	21.6%	485 339	67.4%	436 647	22.4%
uMhlathuze	1 281 244	1 323 126	316 573	23.9%	981 829	74.2%	865 613	16.0%
<b>Total</b>	<b>20 711 340</b>	<b>21 384 804</b>	<b>7 925 055</b>	<b>37.1%</b>	<b>19 099 562</b>	<b>89.3%</b>	<b>12 509 309</b>	<b>18.2%</b>

Source: National Treasury Local Government database

**Secondary cities aggregated budgets and revenue and expenditure per function as at 31 March 2021**

R thousands	Budget		Third Quarter 2020/21		Year to date: 31 March 2021		Third Quarter 2019/20	
	Main appropriation	Adjusted Budget	Actual Revenue	3rd Q as % of adj budget	Actual Revenue	Total Rev as % of adj budget	Actual Revenue	Total Rev as % of adj budget
<b>Waste water management</b>								
City of Matlosana	125 874	153 874	30 425	19.8%	91 672	59.6%	86 943	22.7%
City of Mbombela	191 511	190 085	58 990	31.0%	183 860	96.7%	17 420	23.3%
Drakenstein	148 017	145 341	35 403	24.4%	106 332	73.2%	103 566	27.0%
Emalahleni (MP)	184 068	184 068	35 170	19.1%	104 352	56.7%	115 486	27.8%
Emfuleni	354 842	354 842	81 306	22.9%	242 811	68.4%	261 770	25.8%
George	163 076	178 076	31 331	17.6%	115 263	64.7%	116 304	19.3%
Govan Mbeki	163 538	163 538	30 665	18.8%	95 218	58.2%	90 996	26.3%
J B Marks	67 745	67 745	22 441	33.1%	68 090	100.5%	69 052	36.6%
Madibeng	68 819	81 037	9 861	12.2%	50 379	62.2%	49 968	29.0%
Matjhabeng	194 671	194 671	51 193	26.3%	151 869	78.0%	152 410	27.7%
Mogale City	315 363	304 023	68 611	22.6%	229 243	75.4%	281 870	29.2%
Msunduzi	193 068	193 068	311 064	161.1%	635 920	329.4%	53 410	-
New castle	227 307	242 788	55 134	22.7%	213 452	87.9%	183 666	40.4%
Polokwane	126 898	126 898	28 061	22.1%	83 472	65.8%	84 098	26.7%
Rustenburg	464 231	467 831	38 384	8.2%	193 192	41.3%	152 769	9.3%
Sol Plaatje	82 175	82 175	22 276	27.1%	66 330	80.7%	63 461	25.0%
Stellenbosch	150 123	143 576	29 380	20.5%	103 418	72.0%	87 676	17.1%
Steve Tshwete	105 429	106 389	28 426	26.7%	90 216	84.8%	80 039	25.4%
uMhlathuze	284 226	307 145	67 260	21.9%	276 717	90.1%	231 347	45.1%
<b>Total</b>	<b>3 610 980</b>	<b>3 687 169</b>	<b>1 035 380</b>	<b>28.1%</b>	<b>3 101 806</b>	<b>84.1%</b>	<b>2 282 250</b>	<b>24.7%</b>
R thousands	Budget		Third Quarter 2019/20		Year to date: 30 June 2020		Fourth Quarter 2018/19	
	Main appropriation	Adjusted Budget	Actual Expenditure	3rd Q as % of adj budget	Actual Expenditure	Total Exp as % of adj budget	Actual Expenditure	Total Exp as % of adj budget
<b>Waste water management</b>								
City of Matlosana	170 257	171 951	48 123	28.0%	115 722	67.3%	135 697	20.4%
City of Mbombela	117 480	119 746	19 473	16.3%	50 538	42.2%	27 291	8.4%
Drakenstein	129 446	129 884	17 767	13.7%	82 406	63.4%	78 414	16.3%
Emalahleni (MP)	231 740	281 529	23 446	8.3%	76 530	27.2%	76 391	9.8%
Emfuleni	361 287	274 452	153 810	56.0%	200 835	73.2%	142 527	9.9%
George	197 867	195 146	40 348	20.7%	133 543	68.4%	133 249	25.0%
Govan Mbeki	140 166	133 252	23 564	17.7%	66 426	49.8%	25 302	2.7%
J B Marks	84 562	99 451	11 683	11.7%	22 110	22.2%	21 596	9.6%
Madibeng	47 098	47 058	13 763	29.2%	34 468	73.2%	30 786	19.6%
Matjhabeng	198 168	391 439	82 952	21.2%	263 572	67.3%	173 668	53.3%
Mogale City	88 916	119 206	21 654	18.2%	59 066	49.5%	(510 237)	19.7%
Msunduzi	165 111	168 877	367 827	217.8%	716 199	424.1%	68 673	-
New castle	52 929	99 798	39 368	39.4%	65 797	65.9%	37 072	30.2%
Polokwane	50 741	56 041	3 643	6.5%	38 558	68.8%	41 262	15.5%
Rustenburg	305 872	303 913	36 224	11.9%	67 282	22.1%	44 804	5.4%
Sol Plaatje	79 014	91 114	15 044	16.5%	45 695	50.2%	39 767	15.5%
Stellenbosch	145 692	141 329	28 810	20.4%	76 581	54.2%	81 075	32.5%
Steve Tshwete	99 686	97 403	22 284	22.9%	63 319	65.0%	60 909	25.0%
uMhlathuze	274 179	253 284	53 721	21.2%	154 445	61.0%	157 930	19.6%
<b>Total</b>	<b>2 940 212</b>	<b>3 174 874</b>	<b>1 023 504</b>	<b>32.2%</b>	<b>2 333 092</b>	<b>73.5%</b>	<b>866 175</b>	<b>14.7%</b>

Source: National Treasury Local Government database

**Secondary cities aggregated budgets and revenue and expenditure per function as at 31 March 2021**

R thousands	Budget		Third Quarter 2020/21		Year to date: 31 March 2021		Third Quarter 2019/20	
	Main appropriation	Adjusted Budget	Actual Revenue	3rd Q as % of adj budget	Actual Revenue	Total Rev as % of adj budget	Actual Revenue	Total Rev as % of adj budget
<b>Waste management</b>								
City of Matlosana	217 378	222 422	59 201	26.6%	170 359	76.6%	160 324	30.5%
City of Mbombela	277 758	281 758	34 796	12.3%	243 581	86.5%	97 780	25.1%
Drakenstein	184 159	181 985	46 255	25.4%	129 422	71.1%	130 434	28.5%
Emalahleni (MP)	154 044	154 044	30 580	19.9%	91 189	59.2%	94 633	22.5%
Emfuleni	170 058	170 058	44 103	25.9%	131 255	77.2%	132 067	28.2%
George	136 779	152 166	25 815	17.0%	97 590	64.1%	101 041	18.6%
Govan Mbeki	169 552	169 552	32 819	19.4%	97 461	57.5%	92 670	24.5%
J B Marks	44 768	44 768	18 933	42.3%	57 306	128.0%	60 600	34.9%
Madibeng	69 838	68 185	11 009	16.1%	45 101	66.1%	50 752	28.3%
Majhabeng	135 367	135 367	31 306	23.1%	93 313	68.9%	94 497	27.1%
Mogale City	272 254	254 695	60 204	23.6%	230 647	90.6%	83 837	1.1%
Msunduzi	166 919	166 919	218 837	131.1%	428 908	257.0%	31 772	-
New castle	135 295	132 122	32 699	24.7%	115 355	87.3%	96 359	34.2%
Polokwane	122 020	122 020	30 138	24.7%	93 804	76.9%	86 684	24.5%
Rustenburg	247 004	257 004	36 795	14.3%	217 988	84.8%	144 391	15.0%
Sol Plaatje	66 004	66 004	15 814	24.0%	48 542	73.5%	46 764	21.2%
Stellenbosch	108 265	111 497	22 790	20.4%	89 575	80.3%	69 424	15.3%
Steve Tshwete	118 493	120 465	33 475	27.8%	103 520	85.9%	92 754	25.2%
uMhlathuze	199 543	195 014	45 272	23.2%	169 032	86.7%	143 202	35.4%
<b>Total</b>	<b>2 995 498</b>	<b>3 006 047</b>	<b>830 841</b>	<b>27.6%</b>	<b>2 653 949</b>	<b>88.3%</b>	<b>1 809 985</b>	<b>22.1%</b>
R thousands	Budget		Third Quarter 2019/20		Year to date: 30 June 2020		Fourth Quarter 2018/19	
	Main appropriation	Adjusted Budget	Actual Expenditure	3rd Q as % of adj budget	Actual Expenditure	Total Exp as % of adj budget	Actual Expenditure	Total Exp as % of adj budget
<b>Waste management</b>								
City of Matlosana	167 789	176 690	62 096	35.1%	137 077	77.6%	169 669	29.9%
City of Mbombela	328 328	364 477	68 791	18.9%	186 438	51.2%	231 315	32.1%
Drakenstein	98 464	97 125	21 138	21.8%	62 063	63.9%	51 225	17.8%
Emalahleni (MP)	153 738	195 405	27 516	14.1%	89 400	45.8%	88 177	17.2%
Emfuleni	225 778	221 929	111 126	50.1%	164 707	74.2%	91 128	16.8%
George	95 009	90 885	21 507	23.7%	58 911	64.8%	58 258	25.4%
Govan Mbeki	98 629	103 038	16 792	16.3%	45 737	44.4%	7 376	1.8%
J B Marks	47 584	67 974	25 744	37.9%	34 381	50.6%	26 461	28.8%
Madibeng	79 968	80 118	24 613	30.7%	59 351	74.1%	45 851	26.1%
Majhabeng	143 537	183 428	35 773	19.5%	114 011	62.2%	78 145	27.8%
Mogale City	135 677	129 013	28 872	22.4%	84 697	65.6%	(98 625)	1.9%
Msunduzi	134 249	146 424	150 517	102.8%	338 364	231.1%	24 585	-
New castle	51 196	36 652	11 699	31.9%	25 979	70.9%	45 763	19.9%
Polokwane	113 682	131 198	30 972	23.6%	97 156	74.1%	85 274	24.2%
Rustenburg	278 773	299 902	38 890	13.0%	134 011	44.7%	163 092	22.3%
Sol Plaatje	66 904	66 904	15 800	23.6%	40 478	60.5%	40 845	20.5%
Stellenbosch	105 013	118 609	27 734	23.4%	63 132	53.2%	58 694	30.0%
Steve Tshwete	129 923	125 747	27 333	21.7%	84 048	66.8%	88 030	33.8%
uMhlathuze	118 317	127 149	31 782	25.0%	85 308	67.1%	74 468	23.6%
<b>Total</b>	<b>2 572 559</b>	<b>2 762 668</b>	<b>778 694</b>	<b>28.2%</b>	<b>1 905 248</b>	<b>69.0%</b>	<b>1 329 730</b>	<b>21.1%</b>

Source: National Treasury Local Government database

## 8. Aggregated municipal debtors age analysis

### Debtors Age Analysis as at 31 March 2021

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	4 701 834	7.0%	2 435 789	3.6%	2 373 883	3.5%	58 020 998	85.9%	67 532 504	29.3%	27 458 083	40.7%	13 701 821	20.3%
Trade and Other Receivables from Exchange Transactions - Electricity	6 661 100	23.9%	1 647 889	5.9%	1 172 390	4.2%	18 411 533	66.0%	27 892 911	12.1%	7 206 362	25.8%	6 252 483	22.4%
Receivables from Non-exchange Transactions - Property Rates	5 108 815	11.4%	1 849 093	4.1%	1 586 062	3.5%	36 403 535	81.0%	44 947 505	19.5%	14 052 714	31.3%	13 807 506	30.7%
Receivables from Exchange Transactions - Waste Water Management	1 508 510	7.0%	731 296	3.4%	700 930	3.2%	18 669 237	86.4%	21 609 971	9.4%	6 772 554	31.3%	6 339 119	29.3%
Receivables from Exchange Transactions - Waste Management	1 054 996	5.8%	494 430	2.7%	512 003	2.8%	16 266 127	88.8%	18 327 555	7.9%	3 080 492	16.8%	3 976 983	21.7%
Receivables from Exchange Transactions - Property Rental Debtors	127 156	4.0%	47 124	1.5%	48 423	1.5%	2 919 710	92.9%	3 142 413	1.4%	277 103	8.8%	441 420	14.1%
Interest on Arrear Debtor Accounts	1 158 651	4.4%	637 567	2.4%	638 197	2.4%	24 100 168	90.8%	26 534 582	11.5%	9 629 784	36.3%	990 888	3.7%
Recoverable unauthorised, irregular or fruitless and wasteful Exp	560	4.3%	431	3.3%	304	2.3%	11 828	90.1%	13 123	0.0%	69	0.5%	-	-
Other	314 332	1.5%	564 440	2.7%	389 648	1.9%	19 447 333	93.9%	20 715 754	9.0%	5 235 027	25.3%	649 145	3.1%
<b>Total</b>	<b>20 635 953</b>	<b>8.9%</b>	<b>8 408 057</b>	<b>3.6%</b>	<b>7 421 840</b>	<b>3.2%</b>	<b>194 250 469</b>	<b>84.2%</b>	<b>230 716 319</b>	<b>100.0%</b>	<b>73 712 188</b>	<b>32.0%</b>	<b>46 159 365</b>	<b>20.0%</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	1 220 143	7.9%	691 405	4.5%	551 930	3.6%	12 993 493	84.1%	15 456 971	6.7%	14 063 024	91.0%	124 100	0.8%
Commercial	8 544 271	19.5%	2 268 806	5.2%	1 864 490	4.3%	31 137 049	71.1%	43 814 616	19.0%	12 438 346	28.4%	202 830	0.5%
Households	10 852 106	6.5%	5 286 833	3.2%	4 919 177	2.9%	146 267 859	87.4%	167 325 974	72.5%	46 064 689	27.5%	45 804 914	27.4%
Other	19 433	0.5%	161 013	3.9%	86 243	2.1%	3 852 068	93.5%	4 118 758	1.8%	1 146 129	27.8%	27 520	0.7%
<b>Total</b>	<b>20 635 953</b>	<b>8.9%</b>	<b>8 408 057</b>	<b>3.6%</b>	<b>7 421 840</b>	<b>3.2%</b>	<b>194 250 469</b>	<b>84.2%</b>	<b>230 716 319</b>	<b>100.0%</b>	<b>73 712 188</b>	<b>32.0%</b>	<b>46 159 365</b>	<b>20.0%</b>
<b>Per Province</b>														
Eastern Cape	2 406 887	10.9%	886 040	4.0%	845 129	3.8%	17 936 110	81.3%	22 074 166	9.6%	352 328	1.6%	32 793 064	148.6%
Free State	1 241 551	5.8%	554 783	2.6%	1 295 193	6.1%	18 231 461	85.5%	21 322 987	9.2%	53 847 487	252.5%	5 500 066	25.8%
Gauteng	9 175 791	10.1%	3 130 128	3.4%	2 546 530	2.8%	76 158 660	83.7%	91 011 109	39.4%	921 539	1.0%	7 442 646	8.2%
Kwazulu-Natal	2 753 375	9.4%	1 472 868	5.0%	1 019 754	3.5%	23 999 907	82.1%	29 245 903	12.7%	18 576 189	63.5%	41 346	0.1%
Limpopo	432 132	4.3%	362 629	3.6%	265 866	2.6%	8 997 008	89.5%	10 057 635	4.4%	1	-	-	-
Mpumalanga	382 719	2.5%	394 900	2.6%	341 039	2.2%	14 115 532	92.7%	15 234 190	6.6%	(1 532)	(0.0%)	-	-
North West	864 448	4.1%	767 606	3.6%	455 292	2.2%	19 025 967	90.1%	21 113 313	9.2%	-	-	-	-
Northern Cape	406 300	5.6%	223 063	3.1%	292 645	4.0%	6 350 896	87.3%	7 272 904	3.2%	1 912	0.0%	382 243	5.3%
Western Cape	2 972 750	22.2%	616 040	4.6%	360 392	2.7%	9 434 927	70.5%	13 384 110	5.8%	14 263	0.1%	-	-
<b>Total</b>	<b>20 635 953</b>	<b>8.9%</b>	<b>8 408 057</b>	<b>3.6%</b>	<b>7 421 840</b>	<b>3.2%</b>	<b>194 250 469</b>	<b>84.2%</b>	<b>230 716 319</b>	<b>100.0%</b>	<b>73 712 188</b>	<b>32.0%</b>	<b>46 159 365</b>	<b>20.0%</b>

Source: National Treasury Local Government database

## 9. Debtors' age analysis for the metros

### Metros Debtors Age Analysis as at 31 March 2021

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>3rd Quarter Ended 31 March 2021</b>														
Buffalo City	480 569	11.4%	235 832	5.6%	213 137	5.1%	3 291 777	78.0%	4 221 315	3.7%	-	-	372 964	8.8%
Cape Town	1 959 588	21.3%	417 318	4.5%	218 181	2.4%	6 627 982	71.9%	9 223 069	8.0%	-	-	-	-
City of Ekurhuleni	2 399 684	12.3%	745 472	3.8%	520 004	2.7%	15 804 489	81.2%	19 469 649	16.9%	220 367	1.1%	-	-
eThekweni	1 933 582	12.6%	859 114	5.6%	651 451	4.2%	11 938 306	77.6%	15 382 453	13.3%	-	-	-	-
City of Johannesburg	2 561 428	7.2%	1 379 652	3.9%	1 110 407	3.1%	30 307 031	85.7%	35 358 517	30.6%	-	-	7 329 245	20.7%
Mangaung	626 842	9.3%	205 933	3.0%	202 870	3.0%	5 737 028	84.7%	6 772 673	5.9%	53 824 884	794.7%	-	-
Nelson Mandela Bay	1 391 398	18.8%	364 120	4.9%	374 263	5.1%	5 287 913	71.3%	7 417 694	6.4%	352 832	4.8%	32 420 099	437.1%
City of Tshwane	3 203 161	18.3%	475 340	2.7%	460 091	2.6%	13 411 817	76.4%	17 550 410	15.2%	701 683	4.0%	-	-
<b>Total</b>	<b>14 556 253</b>	<b>12.6%</b>	<b>4 682 780</b>	<b>4.1%</b>	<b>3 750 404</b>	<b>3.3%</b>	<b>92 406 343</b>	<b>80.1%</b>	<b>115 395 779</b>	<b>100.0%</b>	<b>55 099 766</b>	<b>47.8%</b>	<b>40 122 309</b>	<b>34.8%</b>
<b>3rd Quarter Ended 31 March 2020</b>														
Buffalo City	403 124	15.7%	186 286	7.3%	87 876	3.4%	1 886 226	73.6%	2 563 513	2.9%	-	-	279 679	10.9%
Cape Town	2 375 309	29.3%	268 800	3.3%	188 518	2.3%	5 288 143	65.1%	8 120 770	9.2%	-	-	-	-
City of Ekurhuleni	2 030 931	13.5%	683 884	4.5%	472 948	3.1%	11 885 633	78.9%	15 073 396	17.1%	332 288	2.2%	-	-
eThekweni	1 917 657	14.8%	673 382	5.2%	416 302	3.2%	9 966 264	76.8%	12 973 605	14.7%	199	-	31 756 173	244.8%
City of Johannesburg	2 238 812	7.8%	1 258 209	4.4%	1 093 008	3.8%	24 074 392	84.0%	28 664 420	32.5%	-	-	46 465 879	162.1%
Mangaung	359 137	5.6%	243 264	3.8%	231 264	3.6%	5 579 616	87.0%	6 413 280	7.3%	35 291 784	550.3%	-	-
Nelson Mandela Bay	-	-	-	-	-	-	-	-	-	70 507	-	20 244 901	-	
City of Tshwane	2 886 974	20.2%	361 271	2.5%	404 850	2.8%	10 641 606	74.4%	14 294 701	16.2%	710 302	5.0%	-	-
<b>Total</b>	<b>12 211 944</b>	<b>13.9%</b>	<b>3 675 097</b>	<b>4.2%</b>	<b>2 894 765</b>	<b>3.3%</b>	<b>69 321 880</b>	<b>78.7%</b>	<b>88 103 685</b>	<b>100.0%</b>	<b>36 405 080</b>	<b>41.3%</b>	<b>98 746 632</b>	<b>112.1%</b>
<b>Movement between 31 March 2020 and 31 March 2021</b>														
Buffalo City	77 445		49 546		125 261		1 405 551		1 657 802					
Cape Town	(415 721)		148 518		29 663		1 339 839		1 102 299					
City of Ekurhuleni	368 753		61 588		47 056		3 918 856		4 396 253					
eThekweni	15 925		185 732		235 149		1 972 042		2 408 848					
City of Johannesburg	322 616		121 443		17 399		6 232 639		6 694 097					
Mangaung	267 706		(37 331)		(28 394)		157 412		359 393					
Nelson Mandela Bay	1 391 398		364 120		374 263		5 287 913		7 417 694					
City of Tshwane	316 187		114 069		55 241		2 770 211		3 255 709					
<b>Total</b>	<b>2 344 309</b>		<b>1 007 683</b>		<b>855 639</b>		<b>23 084 463</b>		<b>27 292 094</b>					
<b>Growth rate 31 March 2020 to 31 March 2021</b>														
Buffalo City	19.2%		26.6%		142.5%		74.5%		64.7%					
Cape Town	(17.5%)		55.3%		15.7%		25.3%		13.6%					
City of Ekurhuleni	18.2%		9.0%		9.9%		33.0%		29.2%					
eThekweni	0.8%		27.6%		56.5%		19.8%		18.6%					
City of Johannesburg	14.4%		9.7%		1.6%		25.9%		23.4%					
Mangaung	74.5%		(15.3%)		(12.3%)		2.8%		5.6%					
Nelson Mandela Bay														
City of Tshwane	11.0%		31.6%		13.6%		26.0%		22.8%					
<b>Total</b>	<b>19.2%</b>		<b>27.4%</b>		<b>29.6%</b>		<b>33.3%</b>		<b>31.0%</b>					

Source: National Treasury Local Government database

### Metros Debtors Age Analysis By Customer Group as at 31 March 2021

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Organs of State	667 448	13.3%	290 534	5.8%	161 886	3.2%	3 906 801	77.7%	5 026 670	4.4%	13 452 385	267.6%	-	-
Commercial	6 379 679	24.9%	1 336 181	5.2%	1 073 871	4.2%	16 808 342	65.7%	25 598 074	22.2%	10 658 464	41.6%	-	-
Households	7 655 895	9.1%	3 080 104	3.7%	2 514 119	3.0%	70 970 076	84.3%	84 220 193	73.0%	30 988 917	36.8%	40 122 309	47.6%
Other	(146 770)	(26.6%)	(24 039)	(4.4%)	527	0.1%	721 124	130.9%	550 843	0.5%	-	-	-	-
<b>Total</b>	<b>14 556 253</b>	<b>12.6%</b>	<b>4 682 780</b>	<b>4.1%</b>	<b>3 750 404</b>	<b>3.3%</b>	<b>92 406 343</b>	<b>80.1%</b>	<b>115 395 779</b>	<b>100.0%</b>	<b>55 099 766</b>	<b>47.8%</b>	<b>40 122 309</b>	<b>34.8%</b>

Source: National Treasury Local Government database

## 10. Debtors' age analysis for secondary cities

### Secondary cities Debtors Age Analysis as at 31 March 2021

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
City of Matlosana	212 851	4.1%	158 939	3.0%	119 539	2.3%	4 749 581	90.6%	5 240 911	11.2%	-	-	-	-
City of Mbombela	110 238	12.8%	504	0.1%	54 503	6.3%	695 528	80.8%	860 773	1.8%	-	-	-	-
Drakenstein	156 699	39.7%	28 555	7.2%	14 270	3.6%	195 705	49.5%	395 229	0.8%	-	-	-	-
Emalahleni (MP)	(99 058)	(1.7%)	197 927	3.5%	119 104	2.1%	5 512 476	96.2%	5 730 450	12.2%	-	-	-	-
Emfuleni	391 889	3.7%	274 705	2.6%	240 051	2.3%	9 597 576	91.4%	10 504 221	22.4%	-	-	-	-
George	91 772	27.9%	14 016	4.3%	11 250	3.4%	211 612	64.4%	328 650	0.7%	10 642	3.2%	-	-
Govan Mbeki	-	-	-	-	-	-	-	-	-	-	-	-	-	-
J B Marks	101 528	12.7%	92 521	11.5%	29 418	3.7%	578 371	72.1%	801 838	1.7%	-	-	-	-
Madibeng	181 680	6.3%	61 970	2.1%	60 101	2.1%	2 591 009	89.5%	2 894 760	6.2%	-	-	-	-
Matjhabeng	154 248	3.4%	120 862	2.7%	110 133	2.4%	4 150 584	91.5%	4 535 827	9.7%	-	-	-	-
Mogale City	239 068	10.5%	50 891	2.2%	48 620	2.1%	1 939 686	85.1%	2 278 264	4.9%	-	-	-	-
Msunduzi	-	-	-	-	-	-	-	-	-	18 576 375	-	-	-	-
New castle	(109 004)	(6.4%)	99 315	5.9%	44 051	2.6%	1 660 440	98.0%	1 694 803	3.6%	-	-	-	-
Polokwane	145 039	8.9%	64 159	3.9%	48 615	3.0%	1 372 563	84.2%	1 630 376	3.5%	-	-	-	-
Rustenburg	237 713	3.8%	297 652	4.7%	138 029	2.2%	5 638 541	89.3%	6 311 934	13.5%	-	-	-	-
Sol Plaatje	206 811	8.4%	66 748	2.7%	55 170	2.2%	2 131 680	86.6%	2 460 409	5.3%	-	-	-	-
Stellenbosch	74 389	26.3%	5 942	2.1%	5 604	2.0%	196 862	69.6%	282 796	0.6%	-	-	-	-
Steve Tshwete	-	-	-	-	-	-	-	-	-	-	-	-	-	-
uMhlatuze	354 780	39.9%	33 869	3.8%	33 003	3.7%	467 894	52.6%	889 546	1.9%	-	-	-	-
<b>Total</b>	<b>2 450 642</b>	<b>5.2%</b>	<b>1 568 574</b>	<b>3.4%</b>	<b>1 131 461</b>	<b>2.4%</b>	<b>41 690 110</b>	<b>89.0%</b>	<b>46 840 787</b>	<b>100.0%</b>	<b>18 587 017</b>	<b>39.7%</b>	<b>-</b>	<b>-</b>

Source: National Treasury Local Government database

### Secondary cities Debtors Age Analysis By Customer Group as at 31 March 2021

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Organs of State	174 441	9.1%	82 154	4.3%	64 175	3.3%	1 600 421	83.3%	1 921 191	4.1%	610 681	31.8%	-	-
Commercial	995 622	14.0%	444 697	6.3%	280 448	4.0%	5 377 015	75.8%	7 097 782	15.2%	1 779 308	25.1%	-	-
Households	1 176 894	3.3%	926 859	2.6%	742 710	2.1%	33 078 795	92.1%	35 925 258	76.7%	15 050 899	41.9%	-	-
Other	103 685	5.5%	114 864	6.1%	44 127	2.3%	1 633 879	86.1%	1 896 556	4.0%	1 146 129	60.4%	-	-
<b>Total</b>	<b>2 450 642</b>	<b>5.2%</b>	<b>1 568 574</b>	<b>3.3%</b>	<b>1 131 461</b>	<b>2.4%</b>	<b>41 690 110</b>	<b>89.0%</b>	<b>46 840 787</b>	<b>100.0%</b>	<b>18 587 017</b>	<b>39.7%</b>	<b>-</b>	<b>-</b>

Source: National Treasury Local Government database



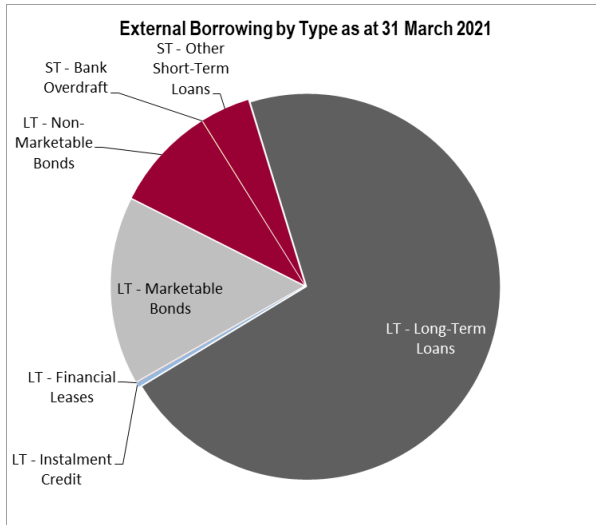
## 11. Aggregated municipal creditors age analysis

### Creditors Age Analysis as at 31 March 2021

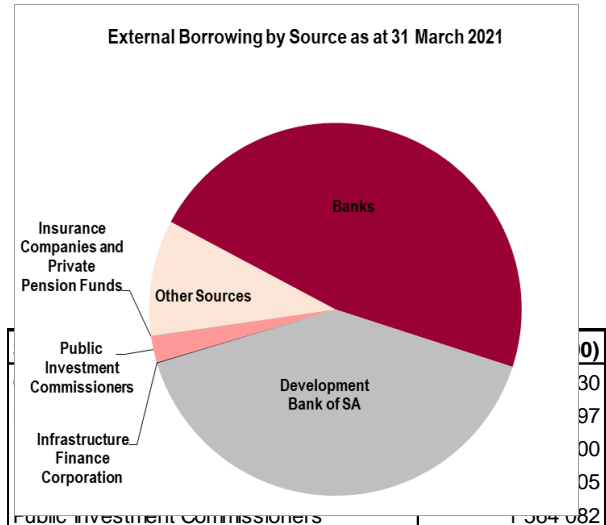
R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Bulk Electricity	5 088 169	18.3%	654 962	2.4%	541 767	1.9%	21 600 231	77.5%	27 885 129	42.6%
Bulk Water	2 044 013	15.1%	327 683	2.4%	311 683	2.3%	10 896 924	80.2%	13 580 302	20.7%
PAYE deductions	512 307	82.9%	13 656	2.2%	(1 235)	(0.2%)	93 069	15.1%	617 797	0.9%
VAT (output less input)	174 401	80.4%	(66)	(0.0%)	1 462	0.7%	41 255	19.0%	217 051	0.3%
Pensions / Retirement deductions	364 487	61.6%	4 456	0.8%	(7 942)	(1.3%)	230 939	39.0%	591 939	0.9%
Loan repayments	834 994	50.2%	18 474	1.1%	324 035	19.5%	102 875	6.2%	1 664 864	2.5%
Trade Creditors	3 309 642	22.5%	720 931	4.9%	479 160	3.3%	10 040 539	68.3%	14 710 318	22.5%
Auditor General	68 498	28.5%	33 263	13.9%	17 186	7.2%	121 223	50.5%	240 170	0.4%
Other	4 094 968	68.0%	44 573	0.7%	15 317	0.3%	1 864 509	31.0%	6 019 366	9.2%
<b>Total</b>	<b>16 491 479</b>	<b>25.2%</b>	<b>1 817 930</b>	<b>2.8%</b>	<b>1 681 432</b>	<b>2.6%</b>	<b>44 991 563</b>	<b>68.7%</b>	<b>65 526 937</b>	<b>100.0%</b>
<b>Per Province</b>										
Eastern Cape	1 094 059	27.9%	242 371	6.2%	105 264	2.7%	2 478 007	63.2%	3 919 700	6.0%
Free State	1 238 404	7.2%	337 369	2.0%	299 037	1.7%	15 353 964	89.1%	17 228 774	26.3%
Gauteng	10 464 997	59.3%	442 239	2.5%	182 869	1.0%	6 572 175	37.2%	17 662 280	27.0%
Kwazulu-Natal	1 980 863	39.6%	172 483	3.5%	432 395	8.6%	2 418 414	48.3%	5 004 155	7.6%
Limpopo	387 902	23.7%	49 479	3.0%	177 557	10.8%	1 024 972	62.5%	1 639 910	2.5%
Mpumalanga	431 750	3.3%	317 676	2.4%	220 232	1.7%	12 279 594	92.7%	13 249 253	20.2%
North West	392 298	11.4%	149 576	4.4%	218 562	6.4%	2 681 444	77.9%	3 441 880	5.3%
Northern Cape	175 239	6.0%	92 782	3.2%	40 570	1.4%	2 633 123	89.5%	2 941 713	4.5%
Western Cape	325 966	74.2%	13 955	3.2%	4 947	1.1%	94 403	21.5%	439 272	0.7%
<b>Total</b>	<b>16 491 479</b>	<b>25.2%</b>	<b>1 817 930</b>	<b>2.8%</b>	<b>1 681 432</b>	<b>2.6%</b>	<b>45 536 095</b>	<b>69.5%</b>	<b>65 526 937</b>	<b>100.0%</b>

Source: National Treasury Local Government database

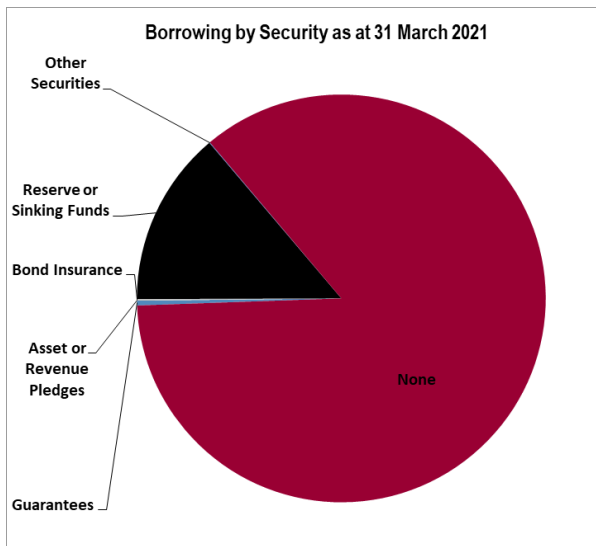
## 12. Borrowing instruments



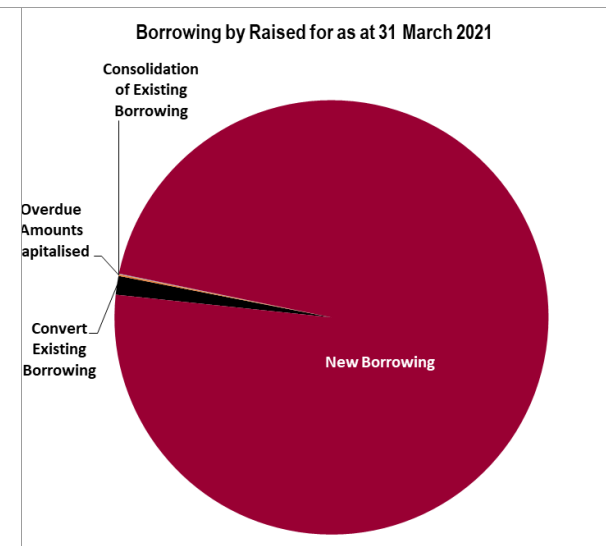
ST - Bank Overdraft	0
ST - Other Short-Term Loans	0
LT - Long-Term Loans	48 602 135
LT - Instalment Credit	251 620
LT - Financial Leases	24 970
LT - Marketable Bonds	10 716 000
LT - Non-Marketable Bonds	5 935 667
LT - Other Securities	0
<b>Total</b>	<b>68 373 412</b>



Banks	15 040 820
Development Bank of SA	30 970 005
Other Sources	6 873 338
Insurance Companies and Private Pension Funds	26 760
Public Investment Commissioners	0
Infrastructure Finance Corporation	0
<b>Total</b>	<b>68 373 412</b>

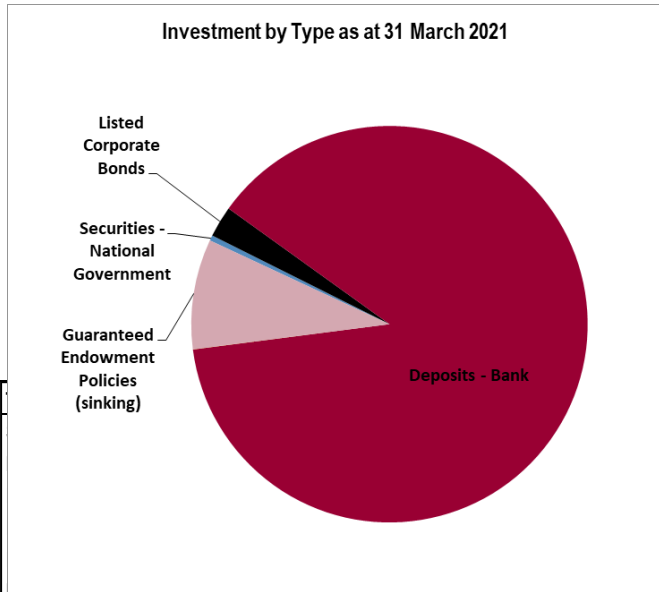


None	58 505 052
Guarantees	0
Asset or Revenue Pledges	0
Bond Insurance	0
Reserve or Sinking Funds	0
Other Securities	0
<b>Total</b>	<b>68 373 412</b>

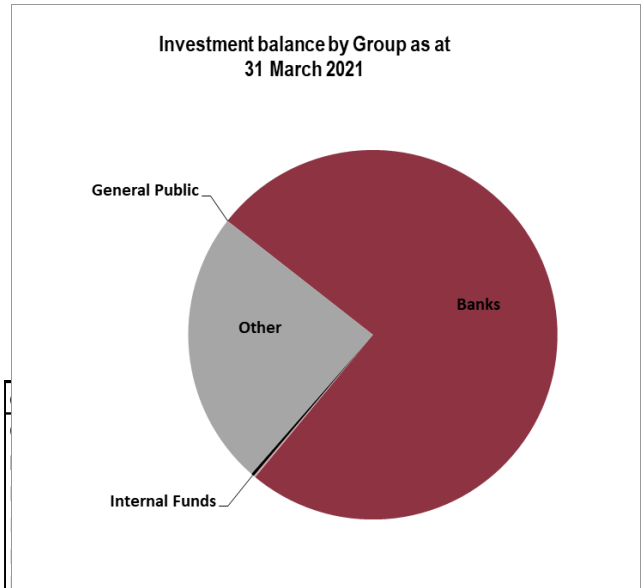


New Borrowing	68 373 412
Consolidation of Existing Borrowing	0
Overdue Amounts Capitalised	0
Convert Existing Borrowing	0
<b>Total</b>	<b>68 373 412</b>

### 13. Investment instruments



Negotiable Certificates of Deposit - Banks	
Guaranteed Endowment Policies (sinking)	3 891 680
Repurchase Agreements - Banks	
Municipal Bonds	
<b>TOTAL</b>	<b>43 383 511</b>



Funds	66 617
Municipal Pension Funds	
Other Public Pension Funds	
Unit Trusts	
Internal Funds	1 175 547
Other	10 464 268
<b>Total</b>	<b>43 383 511</b>

