



national treasury

Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

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LOCAL GOVERNMENT REVENUE AND EXPENDITURE: SECOND QUARTER LOCAL GOVERNMENT SECTION 71 REPORT FOR THE PERIOD: 1 JULY 2022 – 31 DECEMBER 2022

National Treasury has released the local government revenue and expenditure report for the second quarter of the 2022/23 financial year. This report covers the performance against the adopted budgets of local government for the second quarter of the municipal financial year ending on 31 December 2022 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 prescribe 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 National Treasury's 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 challenges in implementing municipal budgets and conditional grants.

The credibility of the information contained in the *mSCOA* data strings is dependent on the quality of reporting by municipalities, and is continually improving over time. 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 and from their core financial systems. Instead, they prepare their budgets and reports on an 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;
- Many 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 2022/23, 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; and



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- Many municipalities are not consistently submitting all the required monthly data strings and also make submissions with errors but to correcting them.

The Section 71 report facilitates transparency in reporting, better in-year management as well as the oversight of the financial performance of municipalities against their adopted budgets. This report is, therefore, a management tool that serve as an early warning mechanism for councils, provincial legislatures and municipal management to monitor and improve municipal performance timeously. The improvement of the credibility of the data strings is a priority for national and provincial treasuries and the submitted data strings are analysed monthly and errors are communicated to municipalities for correction.

KEY TRENDS:

Aggregate trends

1. On aggregate, municipalities spent 42.3 per cent, or R235.9 billion, of the total adopted expenditure budget of R557.8 billion as at 31 December 2022 (second quarter results for the 2022/23 financial year). In respect of revenue, aggregate billing and other revenue amounted to 48.5 per cent, or R270.3 billion, of the total adopted revenue budget of R557.4 billion.
2. Of the adopted operating expenditure budget amounting to R488 billion, R215.8 billion or 44.2 per cent was spent by 31 December 2022.
3. Municipalities have adopted the budget for salaries and wages expenditure at R146.6 billion (including remuneration of councillors), which is R8.6 billion more than the adopted budget of R138 billion reported in the second quarter of the 2021/22 municipal financial year. This constitutes 30 per cent of their total adopted operational expenditure budget of R488 billion. As at 31 December 2022, spending on salaries and wages is 46.2 per cent, or R67.8 billion.
4. In the period under review, capital expenditure for all municipalities amounted to R20.1 billion, or 28.8 per cent, of the adopted capital budget of R69.8 billion.
5. Aggregated year-to-date operating expenditure for metros amounts to R134.3 billion, or 46 per cent, of their adopted budget expenditure of R292.1 billion. The aggregated adopted capital budget for metros in the 2022/23 financial year is R32 billion, of which 26.8 per cent, or R8.6 billion, has been spent as at 31 December 2022.



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6. When billed revenue is measured against their adopted budgets, the performance of metros reflects a surplus for the second quarter of the 2022/23 financial year. This does not take into account the collection rate:
 - Billed water revenue billed was R22.8 billion against expenditure of R17.6 billion;
 - Energy sources revenue billed was R48.1 billion against expenditure of R45.9 billion;
 - The revenue billed for wastewater management was R10.2 billion against expenditure of R4.2 billion, and
 - Levies for waste management billed were R6.4 billion against expenditure R4.9 billion.
7. As at 31 December 2022, aggregated revenue for secondary cities is 44.1 per cent or R35.2 billion of their total adopted revenue budget of R80 billion for the 2022/23 financial year. A year-on-year comparison shows that the total revenue on average has decreased by 6.9 per cent when compared to the same period in 2021/22. The year-to-date aggregated operating expenditure level of the secondary cities is 42.6 per cent or R30.2 billion of the total adopted operating budget of R70.9 billion for the 2022/23 financial year.
8. The performance against the adopted budget for the four core services for the secondary cities for the second quarter 2022/23 also shows surplus position against billed revenue without taking into account the collection rate:
 - Water revenue billed was R4.8 billion against expenditure of R4.1 billion;
 - Energy sources revenue billed was R12.8 billion against expenditure of R12.1 billion;
 - The revenue billed for wastewater management was R2 billion against expenditure of R1.2 billion; and
 - Levies for waste management billed were R1.9 billion against expenditure of R1.1 billion.
9. Capital spending levels for secondary cities reported an average of 29.2 per cent or R2.5 billion of the adopted capital budget of R8.5 billion.
10. Aggregate municipal consumer debts amounted to R305.8 billion (compared to R261.5 billion reported in the second quarter of 2021/22) as at 31 December 2022. Government debt accounts for 7.5 per cent, or R22.9 billion (R23.3 billion reported in the first quarter of 2022/23) of the total outstanding debtors. The largest component of this debt relates to households which account for 71.1 per cent or R217.7 billion (69.8 per cent or R202.4 billion in the first quarter of the current financial year).



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11. Included in the outstanding debt is an amount of R256.7 billion, which is debt older than 90 days (historic debt that has accumulated over an extended period), interest on arrears and other recoveries which may not be realistically collectable by municipalities.
12. If consumer debt is limited to below 90 days, then the actual realistically collectable amount is estimated at R49 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 R154 billion (R128.4 billion reported in the second quarter of 2021/22) in outstanding debt as of 31 December 2022. The largest contributors were the Cities of Johannesburg at 28.8 per cent, Ekurhuleni at 19.9 per cent, eThekweni at 14.5 per cent, Tshwane at 11.8 per cent and Nelson Mandela Bay at 9.8 per cent.
14. Households in metropolitan areas are reported to account for R115.1 billion or 74.7 per cent of outstanding debt, followed by businesses that account for R30.5 billion or 19.8 per cent. Debt owed by government agencies is at R7.6 billion or 5 per cent of the total outstanding debt owed to metros.
15. Secondary cities are owed R59.3 billion (R52.5 billion reported in the second quarter of 2021/22) in outstanding consumer debt. The majority of debt is owed by households, which amount to R40.5 billion, or 68.4 per cent, of the total outstanding debt. An analysis by customer group indicates an amount of R51.8 billion or 87.3 per cent, has been outstanding for more than 90 days.
16. Municipalities owed their creditors R86 billion as of 31 December 2022 and provinces with the highest percentage of outstanding municipal creditors in the category greater than 90 days include Northern Cape at 90.4 per cent, Mpumalanga at 90.2 per cent, North West at 83.7 per cent. An increase in outstanding creditors could be an indication that municipalities are experiencing liquidity and cash challenges and consequently are delaying the settlement of outstanding debt owed.
17. The total balance on borrowing for all municipalities equates to R59.1 billion as of 31 December 2022. This includes long term loans of R44.3 billion, long term marketable bonds of R8.4 billion, and other long term non-marketable bonds of R5.1 billion. The balance represents other short- and long-term financing instruments.
18. As of 31 December 2022, the total investments made by municipalities equates to R43.1 billion. This is R4.5 billion more than the R38.6 billion reported in the second quarter of the previous financial year (2021/22). Investments include Bank Deposits of R41.6 billion, guaranteed



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endowment policies (sinking funds) of R911 million, Listed Corporate Bonds of R316.2 million and other smaller investments.

Conditional Grants

19. The second quarter performance of the municipalities in relation to the transferred allocations made in accordance with the Division of Revenue Act, 2022 (Act No.5 of 2022) (DoRA), which was gazetted on June 15, 2022, is reviewed. The analysis of the second quarter performance on conditional grants municipalities' mid-year performance for potential stopping and reallocation of grants from slow spending to fast-spending municipalities.
20. The MFMA Section 71 second quarter performance report was prepared using information provided by the transferring officers responsible for administering and monitoring various conditional grants and reports received by National Treasury directly from municipalities through the *m*SCOA reporting system. Sections 10 and 12 of the 2022 DoRA govern reporting by transferring officers and municipalities, respectively.
21. The 2022/23 municipal performance for the second quarter publication on conditional grants shows an improvement from the previous quarter, but at a slower rate year-on-year, with a considerable performance increase of 64.9 per cent. Municipalities spent 31.9 per cent of their total allocation in the second quarter of 2022/23, a two-percentage point decrease from the previous fiscal year's performance of 33.5 per cent during the same period.
22. As at 31 December 2022, R22.5 billion, or 55.3 per cent, of the R40.6 billion allocated to municipalities in direct conditional grants for 2022/23 had been transferred to municipalities. The reported expenditure by transferring officers as of 31 December 2022 was R13 billion, or 31.9 per cent. This is a slight decrease from the 33.5 per cent reported in the same period of the previous financial year. However, municipalities' reported expenditure is significantly lower, with a 5 per cent difference between what transferring officers reported and what municipalities reported.
23. The metropolitan municipalities have a total allocation of R11.2 billion in direct transfers of which R5.4 billion was transferred, representing 45.6 per cent. As at the end of December, a total of R3 billion (according to the transferring officer), or 56.1 per cent of the total R5.4 billion transferred to metropolitan municipalities, had been spent. This represents a slight improvement when compared to the performance in the previous financial year of 28 per cent expenditure against the transferred amount.



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24. The second quarter performance publication shows a slight improvement over the performance reported during the first quarter of the current financial year, however the improved expenditure is at a declining rate compared to the previous financial year. This is a clear indication that municipalities' project implementation planning is deficient, and it is one area that needs improvement. This must be coupled with realistic procurement planning, along with timely bid adjudication committee meeting and proper contracts management.

Capacity Building and Other Conditional Grants Expenditure as at 31 December 2022

25. Municipalities received a total of R2.6 billion in capacity building and other grants (including the unallocated Municipal Disaster Grant and the Municipal Emergency Housing Grant). The capacity grants are intended to help municipalities develop their management, planning, technical, budgeting, and financial management capacity over time.
26. The Expanded Public Works Programme (EPWP) as reported by the transferring officer had the best performance in this category during the second quarter similar to the previous financial year's second quarter publication, with a reported performance of 53.7 per cent. Followed by the Infrastructure Skills Development Grant (ISDG) at 47.6 per cent and the Financial Management Grant (FMG) at 40.5 per cent.
27. The performance against the Programme and Project Preparation Support Grant (PPPSG) introduced in the 2021/22 fiscal year was the lowest performing grant in the first quarter with zero expenditure, which continued to the end of the second quarter. This is because no funds were transferred to municipalities as at end of second quarter.

Infrastructure Conditional Grants Expenditure as at 31 December 2022

28. National transfers allocated to municipalities to fund government infrastructure programmes amounted to R38 billion. This is a significant increase from the previous fiscal year's allocation of R35.5 billion. The R38 billion allocation does not include indirect or in-kind allocations in which transferring officers carry out specific projects on behalf of municipalities in the municipal area.
29. The Municipal Infrastructure Grant (MIG) was the highest performing direct infrastructure grant in the second quarter, with a performance of 37.6 per cent which is lower than the 46 per cent reported for the same period in the previous financial year. The Neighbourhood Development Partnership grant (NDPG) and the Integrated Urban Development Grant (IUDG) were the second and third highest performing grants with a performance of 34.2 per cent and 32 per cent respectively.



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30. The Municipal Disaster Recovery Grant (MDRG) had the lowest spending during the second quarter, with a 22 per cent expenditure, equivalent to R5.9 million against an allocation of R26 million. The Integrated National Electrification Programme (INEP) grant is the second lowest performing grant.
31. Indirect grants (infrastructure and capacity) to municipalities increased from R7 billion in the fiscal year 2021/22 to R8 billion in the fiscal year 2022/23. Indirect grants are allocations in which National Transferring Officers oversee grant implementation and administration on behalf of and for the benefit of municipalities. Because municipalities do not receive these allocations directly, performance monitoring for these grants is not included in the Section 71 publications (allocations in-kind).

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 Division of Revenue Act, 2022 (Act No. 5 of 2022). The budgeted figures shown are based on the 2022/23 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 28 January 2023. 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



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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 second 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. Cash Flow closing balances as at 31 December 2022;
 - b. High-level summary of revenue for 257 municipalities;
 - c. 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 second 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 – 191 municipalities;



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- m. Listing of investment instruments – 241 municipalities;
- n. Monthly repairs and maintenance expenditure – 257 municipalities.

- Non-Compliance:
- 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.



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Annexure A

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 0.19 per cent or R482.7 million on revenue collection, an under performance of 10.6 per cent or R25.7 billion on operational expenditure and an under performance of 39.5 per cent or R13.1 billion on capital expenditure.

1. Consolidated statement of financial performance

National Quarterly Budget Summary as at 31 December 2022

Description	2021/22	Budget year 2022/23								
		Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
R thousands	Audited Outcome									
Financial Performance										
Property rates	69 610 465	85 409 250	85 425 269	26 700 700	18 448 386	45 149 086	45 096 273	52 813	0.12	85 425 269
Service charges	186 705 069	243 573 182	243 446 853	59 632 212	52 623 340	112 255 553	121 788 219	(9 532 666)	(7.83)	243 446 853
Investment revenue	3 242 775	3 543 803	3 601 429	874 984	1 124 911	1 999 895	1 700 903	298 992	17.58	3 601 429
Transfers and subsidies	86 496 087	100 134 021	100 480 979	37 741 185	28 539 571	66 280 756	51 498 299	14 782 457	28.70	100 480 979
Other own revenue	46 299 714	55 174 904	55 262 663	19 357 963	4 230 026	23 587 989	29 672 314	(6 084 324)	(20.51)	55 262 663
Total Revenue (excluding capital transfers and contributions)	392 354 110	487 835 161	488 217 193	144 307 045	104 966 234	249 273 279	249 756 007	(482 729)	(0.19)	488 217 193
Employee costs	113 583 950	141 737 054	141 639 173	32 396 900	33 109 711	65 506 611	70 701 549	(5 194 938)	(7.35)	141 639 173
Remuneration of councillors	3 998 601	4 859 559	4 861 667	1 126 766	1 152 596	2 279 362	2 424 123	(144 761)	(5.97)	4 861 667
Depreciation & asset impairment	33 865 053	35 942 203	35 954 410	6 348 835	7 362 943	13 711 778	17 955 496	(4 243 718)	(23.63)	35 954 410
Finance charges	10 040 831	10 745 962	10 779 675	2 065 932	2 844 584	4 910 516	5 317 418	(406 902)	(7.65)	10 779 675
Materials and bulk purchases	131 260 735	156 004 099	156 104 991	40 666 630	30 691 425	71 358 055	78 330 958	(6 972 903)	(8.90)	156 104 991
Transfers and subsidies	3 620 070	3 809 501	3 867 192	1 938 671	2 319 969	4 258 640	1 964 476	2 294 164	116.78	3 867 192
Other expenditure	122 107 402	134 862 292	135 042 353	24 882 366	28 894 175	53 776 542	64 766 973	(10 990 432)	(16.97)	135 042 353
Total Expenditure	418 476 643	487 960 670	488 249 462	109 426 100	106 375 405	215 801 505	241 460 994	(25 659 489)	(10.63)	488 249 462
Surplus/(Deficit)	(26 122 533)	(125 510)	(32 268)	34 880 945	(1 409 171)	33 471 774	8 295 013	25 176 761	303.52	(32 268)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	32 840 825	42 250 398	42 670 109	9 406 615	3 437 928	12 844 543	20 565 175	(7 720 632)	(37.54)	42 670 109
Transfers and subsidies - capital (monetary allocations) (Nat / Prov / Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions) & Transfers and subsidies - capital (in-kind - all)	1 980 222	1 033 941	1 007 782	180 297	191 767	372 064	494 846	(122 782)	(24.81)	1 007 782
Surplus/(Deficit) after capital transfers & contributions	8 698 514	43 158 829	43 645 622	44 467 857	2 220 524	46 688 381	29 355 034	17 333 347	59.05	43 645 622
Share of surplus/ (deficit) of associate	62 218	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	8 760 731	43 158 829	43 645 622	44 467 857	2 220 524	46 688 381	29 355 034	17 333 347	59.05	43 645 622
Capital expenditure & funds sources										
Capital expenditure	130 993 497	69 766 458	70 555 099	7 747 804	12 366 319	20 114 123	33 251 334	(13 137 211)	(39.51)	70 555 099
Transfers recognised - capital	39 611 113	42 209 347	42 624 096	6 169 544	7 753 276	13 922 820	20 924 993	(7 002 173)	(33.46)	42 624 096
Borrowing	7 530 302	10 348 260	10 115 035	1 041 104	1 435 857	2 476 961	4 296 408	(1 819 446)	(42.35)	10 115 035
Internally generated funds	52 730 775	17 090 568	17 688 410	1 500 915	3 150 001	4 650 915	7 968 239	(3 317 324)	(41.63)	17 688 410
Total sources of capital funds	99 872 189	69 648 175	70 427 541	8 711 563	12 339 134	21 050 697	33 189 640	(12 138 942)	(36.57)	70 427 541

Source: National Treasury Local Government Database



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2. Consolidated statement of financial position

National Quarterly Budget Statement - Financial Position as at 31 December 2022

Description	Budget year 2022/23								
	R thousands	Original Budget	Adjusted Budget	Q1 Sept Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
ASSETS									
Current assets									
Cash	34 841 147	35 219 891	20 101 334	26 338 938	44 976 523	(18 637 585)	(41.44)	35 219 891	
Call deposits and investments	33 250 776	37 031 703	39 124 383	41 975 657	31 329 599	10 646 059	33.98	37 031 703	
Consumer debtors	89 125 332	89 750 243	75 344 228	84 250 176	43 759 771	40 490 405	92.53	89 750 243	
Other debtors	27 653 145	28 010 629	53 929 288	62 193 378	18 449 639	43 743 738	237.10	28 010 629	
Current portion of long-term receivables	691 307	688 017	488 265	857 399	390 434	466 965	119.60	688 017	
Inventory	4 916 681	4 956 155	9 841 360	12 647 742	4 300 334	8 347 409	194.11	4 956 155	
Total current assets	190 478 387	195 656 638	198 828 858	228 263 290	143 206 299	85 056 991	59.39	195 656 638	
Non current assets									
Long-term receivables	1 392 291	1 405 937	(238 330)	(173 044)	1 174 171	(1 347 215)	(114.74)	1 405 937	
Investments	9 108 713	8 171 798	10 113 607	11 753 632	8 002 894	3 750 738	46.87	8 171 798	
Investment property	27 996 964	28 160 059	26 426 800	27 420 622	20 664 491	6 756 131	32.69	28 160 059	
Investment in Associate	1 107 589	1 107 589	910 908	911 338	648 315	263 023	40.57	1 107 589	
Property, plant and equipment	751 223 307	755 292 242	586 331 705	680 208 373	528 062 842	152 145 531	28.81	755 292 242	
Biological	465 705	464 227	95 241	111 168	241 091	(129 923)	(53.89)	464 227	
Intangible	7 408 959	7 486 976	5 895 890	6 532 262	4 992 997	1 539 266	30.83	7 486 976	
Other non-current assets	4 396 061	4 527 759	2 119 860	1 888 758	2 742 594	(853 837)	(31.13)	4 527 759	
Total non current assets	803 099 589	806 616 585	631 655 679	728 653 109	566 529 395	162 123 714	28.62	806 616 585	
TOTAL ASSETS	993 577 977	1 002 273 224	830 484 538	956 916 399	709 735 694	247 180 705	34.83	1 002 273 224	
LIABILITIES									
Current liabilities									
Bank overdraft	58 242	49 242	396 796	396 796	25 004	371 792	1 486.94	49 242	
Borrowing	6 611 648	6 757 302	3 076 537	3 913 533	4 937 706	(1 024 173)	(20.74)	6 757 302	
Consumer deposits	5 742 804	7 271 894	6 275 412	7 256 605	5 846 010	1 410 595	24.13	7 271 894	
Trade and other payables	99 361 447	103 229 973	153 773 954	199 576 712	74 390 504	125 186 208	168.28	103 229 973	
Provisions	14 565 964	14 524 951	14 535 619	15 450 257	9 973 427	5 476 831	54.91	14 524 951	
Total current liabilities	126 340 105	131 833 361	178 058 318	226 593 903	95 172 650	131 421 253	138.09	131 833 361	
Non current liabilities									
Financial liabilities	50 081 418	50 026 834	65 209 355	75 616 417	35 515 403	40 101 014	112.91	50 026 834	
Provisions	40 410 354	40 725 316	34 288 055	39 080 463	32 350 862	6 729 601	20.80	40 725 316	
Total non current liabilities	90 491 772	90 752 150	99 497 409	114 696 880	67 866 265	46 830 616	69.00	90 752 150	
TOTAL LIABILITIES	216 831 877	222 585 511	277 555 727	341 290 784	163 038 915	178 251 868	109.33	222 585 511	
NET ASSETS	776 746 100	779 687 712	552 928 811	615 625 616	546 696 779	68 928 837	12.61	779 687 712	
COMMUNITY WEALTH/EQUITY									
Accumulated Surplus/(Deficit)	726 026 814	729 915 865	488 511 605	544 021 106	504 933 354	39 087 752	7.74	729 915 865	
Reserves	42 298 096	42 292 095	48 047 977	44 743 011	34 068 034	10 674 977	31.33	42 292 095	
TOTAL COMMUNITY WEALTH/EQUITY	768 324 910	772 207 960	536 559 582	588 764 117	539 001 388	49 762 729	9.23	772 207 960	

References

1. Material variances to be explained in Table SC1
2. Net assets must balance with Total Community Wealth/Equity



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3. Aggregated revenue and expenditure for municipalities

National aggregated revenue and expenditure as at 2nd Quarter Ended 31 December 2022

R thousands	Code	Main appropriation			Second Quarter 2022/23				Year to date: 31 December 2022				Second Quarter 2021/22				Q2 of 2021/22 to Q2 of 2022/23
		Operating	Capital	Total	Operating	Capital	Total	2nd Q as % of Main appro	Operating	Capital	Total	Total as % of main appro	Operating	Capital	Total	Total as % of main appro	
Revenue																	
Category A (Metro)	A	292 733 035	31 929 952	324 662 987	58 013 584	5 189 256	63 202 841	19.5%	150 906 378	9 484 465	160 390 843	49.4%	66 351 587	5 472 042	71 823 629	48.1%	(12.0%)
Category B (Local)	B	167 644 065	28 169 770	195 813 835	39 685 009	5 281 236	44 966 245	23.0%	82 266 093	8 885 365	91 151 459	46.6%	37 306 364	4 722 477	42 028 841	49.9%	7.0%
Category C (District)	C	27 458 060	9 548 453	37 006 513	7 267 640	1 868 642	9 136 282	24.7%	16 100 808	2 680 866	18 781 674	50.8%	6 704 262	1 613 028	8 317 290	50.9%	9.8%
Total		487 835 161	69 648 175	557 483 335	104 966 234	12 339 134	117 305 368	21.0%	249 273 279	21 050 697	270 323 976	48.5%	110 362 213	11 807 546	122 169 759	48.9%	(4.0%)
Summary per Province																	
Eastern Cape	EC	42 902 509	9 790 979	52 693 488	10 942 967	1 830 155	12 773 122	24.2%	26 768 327	4 485 418	31 253 745	59.3%	9 049 688	1 737 498	10 787 186	46.4%	18.4%
Free State	FS	23 504 889	3 259 822	26 764 711	4 940 254	552 709	5 492 963	20.5%	11 036 102	818 554	11 854 656	44.3%	5 246 926	550 267	5 797 193	44.7%	(5.2%)
Gauteng	GT	178 457 645	15 480 022	193 937 667	28 520 092	2 309 515	30 829 607	15.9%	87 971 437	3 693 638	91 665 076	47.3%	40 161 032	2 481 309	42 642 341	49.6%	(27.7%)
Kwazulu-Natal	KZ	83 606 727	13 073 841	96 680 569	21 768 041	2 704 418	24 472 459	25.3%	46 029 198	4 089 828	50 119 026	51.8%	22 146 524	2 382 089	24 528 613	53.5%	(0.2%)
Limpopo	LP	23 654 845	6 712 095	30 366 939	5 822 187	1 243 455	7 065 643	23.3%	12 282 085	1 969 861	14 251 946	46.9%	5 470 389	1 162 096	6 632 485	49.5%	6.5%
Mpumalanga	MP	24 319 494	4 575 528	28 895 022	5 869 591	875 186	6 744 777	23.3%	11 873 587	1 350 802	13 224 389	45.8%	5 100 623	811 685	5 912 308	46.7%	14.1%
North West	NW	24 393 002	3 588 050	27 981 052	6 232 228	510 224	6 742 452	24.1%	10 035 471	854 504	10 889 975	38.9%	4 152 208	569 918	4 722 126	46.1%	42.8%
Northern Cape	NC	9 040 368	1 422 233	10 462 601	1 779 258	249 283	2 028 541	19.4%	3 809 697	418 171	4 227 868	40.4%	1 721 941	232 767	1 954 708	45.9%	3.8%
Western Cape	WC	77 955 680	11 745 606	89 701 287	19 091 615	2 064 188	21 155 803	23.6%	39 467 374	3 369 922	42 837 296	47.8%	17 312 882	1 879 918	19 192 799	46.8%	10.2%
Total National		487 835 161	69 648 175	557 483 335	104 966 234	12 339 134	117 305 368	21.0%	249 273 279	21 050 697	270 323 976	48.5%	110 362 213	11 807 546	122 169 759	48.9%	(4.0%)

Source: National Treasury Local Government Database

National aggregated revenue and expenditure as at 2nd Quarter Ended 31 December 2022

R thousands	Code	Main appropriation			Adjusted Budget			Second Quarter 2022/23				Year to date: 31 December 2022				Q2 of 2021/22 to Q2 of 2022/23
		Operating	Capital	Total	Operating	Capital	Total	Operating	Capital	Total	2nd Q as % of Main appro	Operating	Capital	Total	Total as % of main appro	
Expenditure																
Category A (Metro)	A	292 108 921	31 981 008	324 089 929	291 876 242	31 942 404	323 818 646	63 856 842	5 191 785	69 048 627	21.3%	134 319 838	8 579 553	142 899 391	44.1%	(3.4%)
Category B (Local)	B	168 940 803	28 200 505	197 141 308	169 274 550	28 953 600	198 228 150	35 965 750	5 276 348	41 242 098	20.9%	70 084 034	8 815 515	78 899 549	40.0%	(5.7%)
Category C (District)	C	26 952 594	9 584 945	36 537 539	27 140 317	9 659 095	36 799 412	6 555 007	1 898 186	8 453 194	23.1%	11 396 237	2 719 055	14 115 292	38.6%	16.3%
Total		488 002 317	69 766 458	557 768 775	488 291 109	70 555 099	558 846 208	106 377 600	12 366 319	118 743 919	21.3%	215 800 109	20 114 123	235 914 232	42.3%	(3.0%)
Summary per Province																
Eastern Cape	EC	43 291 784	9 865 808	53 157 592	43 225 213	9 941 463	53 166 676	8 538 980	1 861 812	10 400 793	19.6%	17 557 171	3 621 673	21 178 843	39.8%	2.0%
Free State	FS	23 458 752	3 289 017	26 747 769	23 454 939	3 289 017	26 743 956	4 537 331	553 507	5 090 838	19.0%	9 178 164	820 628	9 998 792	37.4%	(17.6%)
Gauteng	GT	178 032 266	15 480 472	193 512 739	178 012 601	15 446 533	193 459 134	36 963 562	2 267 001	39 230 562	20.3%	82 506 933	3 651 692	86 158 625	44.5%	(10.4%)
Kwazulu-Natal	KZ	83 153 044	13 078 737	96 231 781	83 278 950	13 435 908	96 714 858	20 320 241	2 725 617	23 045 858	23.9%	39 319 725	4 113 695	43 433 420	45.1%	(4.8%)
Limpopo	LP	22 981 410	6 712 095	29 693 505	22 654 415	6 753 939	29 408 354	5 039 527	1 245 731	6 285 258	21.4%	9 309 661	1 978 686	11 288 347	38.4%	10.4%
Mpumalanga	MP	24 925 889	4 583 448	29 509 337	24 943 364	4 636 433	29 579 797	4 967 848	877 604	5 845 452	19.8%	10 687 848	1 354 387	12 042 235	40.8%	2.4%
North West	NW	24 261 390	3 589 580	27 850 969	24 261 390	3 589 580	27 850 969	5 175 551	519 516	5 695 067	20.4%	9 198 902	861 735	10 060 636	36.1%	5.8%
Northern Cape	NC	9 040 368	1 409 128	10 449 496	9 280 041	1 409 128	10 689 169	1 903 790	248 997	2 152 788	20.2%	3 423 639	418 524	3 842 163	36.1%	4.9%
Western Cape	WC	78 957 123	11 758 174	90 715 297	79 180 197	12 053 098	91 233 295	18 930 771	2 066 533	20 997 303	23.1%	34 618 066	3 293 103	37 911 170	41.8%	9.0%
Total National		488 002 317	69 766 458	557 768 775	488 291 109	70 555 099	558 846 208	106 377 600	12 366 319	118 743 919	21.3%	215 800 109	20 114 123	235 914 232	42.3%	(3.0%)

Source: National Treasury Local Government Database



MEDIA STATEMENT

Salaries and wages expenditure as at 31 December 2022

R thousands	Budget	Second Quarter 2022/23		Year to date: 31 December 2022		Second Quarter 2021/22		Q2 of 2021/22 to Q2 of 2022/23
	Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total as % of main appropriation	Actual Expenditure	Total as % of main appropriation	
Category A (Metro)	82 311 097	18 815 181	22.9%	38 267 692	46.5%	20 558 437	48.8%	(8.5%)
Category B (Local)	52 580 003	12 636 933	24.0%	24 054 031	45.7%	13 170 648	47.4%	(4.1%)
Category C (District)	11 705 512	2 810 193	24.0%	5 464 250	46.7%	2 856 707	47.0%	(1.6%)
Total	146 596 613	34 262 307	23.4%	67 785 973	46.2%	36 585 792	48.1%	(6.4%)
Per Province								
Eastern Cape	14 946 740	3 592 720	24.0%	6 867 568	45.9%	3 576 055	43.9%	0.5%
Free State	7 560 576	1 727 641	22.9%	3 437 449	45.5%	2 096 110	51.9%	(17.6%)
Gauteng	47 052 187	9 746 184	20.7%	21 780 828	46.3%	11 372 529	48.2%	(14.3%)
Kwazulu-Natal	24 957 797	6 400 184	25.6%	11 891 839	47.6%	6 961 070	51.6%	(8.1%)
Limpopo	8 107 743	1 906 398	23.5%	3 617 959	44.6%	1 817 709	44.3%	4.9%
Mpumalanga	7 998 869	1 849 344	23.1%	3 727 084	46.6%	1 904 573	46.2%	(2.9%)
North West	6 513 305	1 597 755	24.5%	2 868 283	44.0%	1 492 752	44.2%	7.0%
Northern Cape	3 520 743	793 817	22.5%	1 475 413	41.9%	816 246	48.4%	(2.7%)
Western Cape	25 938 654	6 648 263	25.6%	12 119 551	46.7%	6 548 748	48.9%	1.5%
Total	146 596 613	34 262 307	23.4%	67 785 973	46.2%	36 585 792	48.1%	(6.4%)

Source: National Treasury Local Government Database



MEDIA STATEMENT

4. Aggregate revenue and expenditure trends for metros

Metros aggregated revenue as at 31 December 2022

R thousands	Main appropriation			Second Quarter 2022/23				Year to date: 31 December 2022				Second Quarter 2021/22				Q2 of 2021/22 to Q2 of 2022/23
	Operating Revenue	Capital Revenue	Total	Operating Revenue	Capital Revenue	Total	2nd Q as % of Main appro	Operating Revenue	Capital Revenue	Total	Total Revenue as % of main appro	Operating Revenue	Capital Revenue	Total	Total Revenue as % of main appro	
Buffalo City	8 871 639	2 086 362	10 958 001	2 048 887	272 917	2 321 804	21.2%	4 448 996	387 722	4 836 719	44.1%	2 199 459	392 239	2 591 698	50.2%	(10.4%)
Cape Town	53 434 043	7 527 791	60 961 834	13 515 185	1 359 348	14 874 533	24.4%	27 217 380	2 164 887	29 382 266	48.2%	11 982 142	1 235 929	13 218 071	46.6%	12.5%
City of Ekurhuleni	48 266 991	3 323 853	51 590 844	12 430 636	637 645	13 068 281	25.3%	26 058 321	869 231	26 927 552	52.2%	10 932 496	687 942	11 620 438	52.3%	12.5%
eThekweni	46 326 594	5 589 511	51 916 105	12 347 951	990 889	13 338 841	25.7%	25 602 503	1 372 858	26 975 361	52.0%	10 790 006	1 096 692	11 886 698	48.6%	12.2%
City of Johannesburg	70 024 240	7 740 924	77 765 164	8 694 271	1 289 230	9 983 501	12.8%	37 033 397	2 132 824	39 166 221	50.4%	17 521 373	766 523	18 287 896	50.4%	(45.4%)
Mangaung	8 811 248	1 280 835	10 092 083	1 812 864	196 273	2 009 137	19.9%	4 325 197	271 500	4 596 697	45.5%	2 674 462	259 377	2 933 839	49.9%	(31.5%)
Nelson Mandela Bay	14 846 441	1 587 570	16 434 011	4 310 857	300 736	4 611 592	28.1%	11 022 297	1 909 186	12 931 483	78.7%	2 606 468	269 740	2 876 208	32.7%	60.3%
City of Tshwane	42 151 840	2 793 105	44 944 945	2 852 933	142 218	2 995 151	6.7%	15 198 287	376 257	15 574 544	34.7%	7 645 182	763 600	8 408 781	45.1%	(64.4%)
Total	292 733 035	31 929 952	324 662 987	58 013 584	5 189 256	63 202 841	19.5%	150 906 378	9 484 465	160 390 843	49.4%	66 351 587	5 472 042	71 823 629	48.1%	(12.0%)

Source: National Treasury Local Government Database

Metros aggregated expenditure as at 31 December 2022

R thousands	Main appropriation			Second Quarter 2022/23				Year to date: 31 December 2022				Second Quarter 2021/22				Q2 of 2021/22 to Q2 of 2022/23
	Operating Expenditure	Capital Expenditure	Total	Operating Expenditure	Capital Expenditure	Total	2nd Q as % of Main appro	Operating Expenditure	Capital Expenditure	Total	Total Expenditure as % of main appro	Operating Expenditure	Capital Expenditure	Total	Total Expenditure as % of main appro	
Buffalo City	8 870 409	2 086 362	10 956 772	2 409 737	272 917	2 682 654	24.5%	4 857 164	387 722	5 244 887	47.9%	2 182 002	392 239	2 574 241	49.1%	4.2%
Cape Town	54 014 016	7 527 791	61 541 807	13 124 432	1 360 943	14 485 375	23.5%	23 928 950	2 167 537	26 096 487	42.4%	11 954 003	1 248 448	13 202 451	41.6%	9.7%
City of Ekurhuleni	47 969 108	3 323 853	51 292 961	11 472 870	637 645	12 110 515	23.6%	22 869 295	869 231	23 738 526	46.3%	10 568 538	687 942	11 256 480	47.2%	7.6%
eThekweni	45 817 130	5 589 511	51 406 641	11 351 382	990 889	12 342 272	24.0%	22 147 008	1 372 858	23 519 866	45.8%	10 484 467	1 096 692	11 581 159	46.9%	6.6%
City of Johannesburg	69 734 280	7 740 924	77 475 204	17 707 213	1 289 230	18 996 443	24.5%	37 114 320	2 132 824	39 247 144	50.7%	16 971 018	715 182	17 686 200	49.5%	7.4%
Mangaung	8 157 202	1 280 835	9 438 037	2 024 181	196 273	2 220 454	23.5%	4 250 261	271 500	4 521 761	47.9%	2 401 697	259 377	2 661 074	53.0%	(16.6%)
Nelson Mandela Bay	15 397 727	1 638 626	17 036 354	1 796 963	301 669	2 098 632	12.3%	4 646 176	1 001 623	5 647 799	33.2%	2 440 559	269 740	2 710 299	41.2%	(22.6%)
City of Tshwane	42 149 047	2 793 105	44 942 152	3 970 065	142 218	4 112 283	9.2%	14 506 664	376 257	14 882 921	33.1%	9 016 570	763 600	9 780 170	42.5%	(58.0%)
Total	292 108 921	31 981 008	324 089 929	63 856 842	5 191 785	69 048 627	21.3%	134 319 838	8 579 553	142 899 391	44.1%	66 018 853	5 433 220	71 452 073	45.9%	(3.4%)

Source: National Treasury Local Government Database



MEDIA STATEMENT

Metros Quarterly Budget Summary as at 31 December 2022

Description	Budget year 2022/23							YTD variance %
	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	YTD Actual	YTD Budget	YTD Variance	
R thousands								
Financial Performance								
Property rates	59 301 323	59 301 323	18 062 130	12 682 764	30 744 894	31 651 375	(906 482)	(2.86)
Service charges	161 281 265	161 281 265	41 846 367	34 676 787	76 523 153	80 949 314	(4 426 161)	(5.47)
Investment revenue	1 942 715	1 942 715	471 218	625 562	1 096 779	967 622	129 158	13.35
Transfers and subsidies	33 561 885	33 599 859	14 624 577	9 576 678	24 201 254	16 084 516	8 116 738	50.46
Other own revenue	36 645 848	36 645 848	17 888 502	451 795	18 340 297	20 665 721	(2 325 424)	(11.25)
Total Revenue (excluding capital transfers and contributions)	292 733 035	292 771 010	92 892 793	58 013 584	150 906 378	150 318 549	587 828	0.39
Employee costs	81 267 468	81 186 158	19 188 770	18 597 409	37 786 178	40 556 172	(2 769 993)	(6.83)
Remuneration of councillors	1 043 630	1 043 630	263 741	217 773	481 513	520 828	(39 315)	(7.55)
Depreciation & asset impairment	18 555 364	18 555 364	4 521 475	4 100 995	8 622 470	9 284 089	(661 619)	(7.13)
Finance charges	8 007 565	8 007 565	1 504 701	1 978 562	3 483 264	3 987 245	(503 982)	(12.64)
Materials and bulk purchases	102 420 149	102 325 506	27 498 212	19 546 426	47 044 638	51 685 260	(4 640 622)	(8.98)
Transfers and subsidies	2 032 997	2 035 779	1 639 518	1 908 984	3 548 502	1 084 225	2 464 277	227.28
Other expenditure	78 740 101	78 680 592	15 850 171	17 504 498	33 354 669	38 443 925	(5 089 256)	(13.24)
Total Expenditure	292 067 274	291 834 595	70 466 587	63 854 647	134 321 234	145 561 745	(11 240 511)	(7.72)
Surplus/(Deficit)	665 762	936 415	22 426 206	(5 841 062)	16 585 143	4 756 804	11 828 339	248.66
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	14 570 354	14 570 354	6 360 874	(3 393 929)	2 966 946	6 536 936	(3 569 991)	(54.61)
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)	832 059	832 071	157 461	163 703	321 164	405 210	(84 047)	(20.74)
Surplus/(Deficit) after capital transfers & contributions	16 068 175	16 338 841	28 944 541	(9 071 288)	19 873 253	11 698 951	8 174 302	69.87
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	16 068 175	16 338 841	28 944 541	(9 071 288)	19 873 253	11 698 951	8 174 302	69.87
Capital expenditure & funds sources								
Capital expenditure	31 981 008	31 942 404	3 387 768	5 191 785	8 579 553	14 348 334	(5 768 782)	(40.21)
Transfers recognised - capital	15 316 273	15 316 285	2 904 089	2 431 797	5 335 887	7 368 081	(2 032 195)	(27.58)
Borrowing	7 614 833	7 241 818	723 963	1 017 124	1 741 087	2 993 440	(1 252 353)	(41.84)
Internally generated funds	8 998 846	9 333 245	667 157	1 740 335	2 407 492	3 961 285	(1 553 793)	(39.22)
Total sources of capital funds	31 929 952	31 891 348	4 295 209	5 189 256	9 484 465	14 322 806	(4 838 341)	(33.78)

Source: National Treasury Local Government Database



MEDIA STATEMENT

Secondary Cities Quarterly Budget Summary as at 31 December 2022

Description	Budget year 2022/23							YTD variance %
	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	YTD Actual	YTD Budget	YTD Variance	
R thousands								
Financial Performance								
Property rates	11 004 292	11 004 142	2 993 050	2 724 536	5 717 586	5 562 872	154 713	2.78
Service charges	40 953 031	40 899 972	10 093 370	8 584 454	18 677 823	20 443 412	(1 765 588)	(8.64)
Investment revenue	323 891	338 911	62 493	75 056	137 549	153 449	(15 899)	(10.36)
Transfers and subsidies	12 560 487	12 589 208	4 279 158	3 250 021	7 529 179	6 414 961	1 114 218	17.37
Other own revenue	6 547 366	6 544 768	(697 909)	1 354 274	656 365	3 016 818	(2 360 453)	(78.24)
Total Revenue (excluding capital transfers and contributions)	71 389 067	71 377 001	16 730 162	15 988 341	32 718 503	35 591 512	(2 873 008)	(8.07)
Employee costs	17 439 080	17 395 774	3 774 330	4 322 939	8 097 269	8 604 614	(507 344)	(5.90)
Remuneration of councillors	761 086	760 869	162 689	185 518	348 207	376 581	(28 374)	(7.53)
Depreciation & asset impairment	5 703 260	5 719 119	772 062	1 495 694	2 267 756	2 842 420	(574 663)	(20.22)
Finance charges	1 421 381	1 437 008	255 532	459 387	714 919	696 087	18 832	2.71
Materials and bulk purchases	27 006 949	27 003 854	7 049 621	5 590 115	12 639 736	13 305 205	(665 469)	(5.00)
Transfers and subsidies	266 075	259 662	46 846	53 839	100 685	126 475	(25 790)	(20.39)
Other expenditure	18 336 116	18 453 862	2 796 542	3 227 745	6 024 287	8 959 149	(2 934 862)	(32.76)
Total Expenditure	70 933 947	71 030 148	14 857 622	15 335 237	30 192 859	34 910 530	(4 717 671)	(13.51)
Surplus/(Deficit)	455 120	346 853	1 872 540	653 104	2 525 644	680 981	1 844 663	270.88
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	5 308 886	5 309 650	365 822	842 771	1 208 593	2 566 332	(1 357 739)	(52.91)
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)	49 366	17 301	4 598	153	4 751	8 558	(3 807)	(44.49)
Surplus/(Deficit) after capital transfers & contributions	5 813 373	5 673 804	2 242 960	1 496 028	3 738 988	3 255 871	483 117	14.84
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	5 813 373	5 673 804	2 242 960	1 496 028	3 738 988	3 255 871	483 117	14.84
Capital expenditure & funds sources								
Capital expenditure	8 544 553	8 806 462	936 202	1 562 072	2 498 275	4 225 976	(1 727 702)	(40.88)
Transfers recognised - capital	5 236 013	5 242 075	483 075	809 479	1 292 555	2 616 834	(1 324 279)	(50.61)
Borrowing	1 328 044	1 519 530	182 529	317 538	500 067	676 885	(176 818)	(26.12)
Internally generated funds	1 980 466	2 044 826	270 424	435 055	705 479	932 243	(226 764)	(24.32)
Total sources of capital funds	8 544 523	8 806 432	936 028	1 562 072	2 498 101	4 225 961	(1 727 861)	(40.89)

Source: National Treasury Local Government Database



MEDIA STATEMENT

6. Operating revenue and expenditure per function for metros

Metro aggregated revenue and expenditure per function as at 31 December 2022

R thousands	Budget	Second Quarter 2021/22		Year to date: 31 December 2022		Year to date: 31 December 2021		Q2 of 2021/22 to Q2 of 2022/23
	Main appropriation	Actual Revenue	2nd 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	1 057 034	194 904	18.4%	480 816	45.5%	454 296	82.5%	(57.1%)
Cape Town	8 422 005	2 150 063	25.5%	3 491 221	41.5%	1 682 505	43.7%	27.8%
City of Ekurhuleni	8 629 553	2 508 936	29.1%	4 985 480	57.8%	1 990 695	55.7%	26.0%
eThekweni	7 281 636	1 663 458	22.8%	3 748 910	51.5%	1 529 785	43.5%	8.7%
City of Johannesburg	-	753 939	-	3 988 149	-	-	-	-
Mangaung	1 629 229	348 156	21.4%	863 848	53.0%	391 070	45.5%	(11.0%)
Nelson Mandela Bay	2 992 472	1 859 782	62.1%	3 249 104	108.6%	776 836	95.8%	139.4%
City of Tshwane	6 093 160	524 083	8.6%	1 980 195	32.5%	1 320 565	51.7%	(60.3%)
Total	36 105 090	10 003 320	27.7%	22 787 722	63.1%	8 145 752	52.3%	22.8%
R thousands	Budget	Second Quarter 2021/22		Year to date: 31 December 2022		Year to date: 31 December 2021		Q2 of 2021/22 to Q2 of 2022/23
	Main appropriation	Actual Expenditure	2nd 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	804 628	225 584	28.0%	437 753	54.4%	213 922	56.5%	5.5%
Cape Town	6 826 832	1 760 988	25.8%	2 627 724	38.5%	1 233 973	35.0%	42.7%
City of Ekurhuleni	9 362 378	2 517 653	26.9%	4 305 425	46.0%	1 913 605	47.4%	31.6%
eThekweni	6 884 618	1 874 462	27.2%	3 322 982	48.3%	1 730 921	55.0%	8.3%
City of Johannesburg	8 507 321	2 286 288	26.9%	4 463 893	52.5%	2 006 814	47.9%	13.9%
Mangaung	1 942 617	458 425	23.6%	906 750	46.7%	481 376	50.3%	(4.8%)
Nelson Mandela Bay	2 374 755	219 607	9.2%	384 916	16.2%	182 346	27.6%	20.4%
City of Tshwane	5 226 959	362 617	6.9%	1 200 475	23.0%	1 141 091	44.4%	(68.2%)
Total	41 930 109	9 705 624	23.1%	17 649 918	42.1%	8 904 048	46.5%	9.0%

Source: National Treasury Local Government Database

Metro aggregated revenue and expenditure per function as at 31 December 2022

R thousands	Budget	Second Quarter 2021/22		Year to date: 31 December 2022		Year to date: 31 December 2021		Q2 of 2021/22 to Q2 of 2022/23
	Main appropriation	Actual Revenue	2nd 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	2 605 758	569 334	21.8%	1 155 839	44.4%	542 013	45.7%	5.0%
Cape Town	17 635 039	3 909 510	22.2%	8 967 517	50.9%	3 851 598	52.7%	1.5%
City of Ekurhuleni	20 621 325	4 561 732	22.1%	10 702 139	51.9%	4 190 642	53.0%	8.9%
eThekweni	16 903 025	3 954 991	23.4%	8 192 426	48.5%	3 644 107	48.1%	8.5%
City of Johannesburg	21 340 647	4 230 708	19.8%	9 345 309	43.8%	4 006 148	45.7%	5.6%
Mangaung	3 558 886	635 444	17.9%	1 587 588	44.6%	1 340 305	49.3%	(52.6%)
Nelson Mandela Bay	4 849 694	1 571 458	32.4%	2 913 906	60.1%	1 184 974	33.6%	32.6%
City of Tshwane	16 045 634	1 099 555	6.9%	5 291 751	33.0%	3 197 617	49.2%	(65.6%)
Total	103 580 008	20 532 732	19.8%	48 156 475	46.5%	21 957 404	48.8%	(6.5%)
R thousands	Budget	Second Quarter 2021/22		Year to date: 31 December 2022		Year to date: 31 December 2021		Q2 of 2021/22 to Q2 of 2022/23
	Main appropriation	Actual Expenditure	2nd 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	3 093 837	705 831	22.8%	1 636 973	52.9%	655 575	53.7%	7.7%
Cape Town	14 985 682	3 242 817	21.6%	6 814 444	45.5%	3 121 537	48.5%	3.9%
City of Ekurhuleni	18 557 006	3 934 654	21.2%	9 393 698	50.6%	3 898 011	53.7%	0.9%
eThekweni	16 670 618	3 797 692	22.8%	8 586 516	51.5%	3 488 282	50.9%	8.9%
City of Johannesburg	18 405 343	3 907 206	21.2%	9 875 122	53.7%	3 528 730	56.7%	10.7%
Mangaung	3 167 911	731 153	23.1%	1 739 238	54.9%	893 837	60.4%	(18.2%)
Nelson Mandela Bay	5 658 981	219 178	3.9%	1 872 573	33.1%	1 029 155	28.2%	(78.7%)
City of Tshwane	16 679 806	1 735 824	10.4%	5 972 786	35.8%	3 038 216	46.1%	(42.9%)
Total	97 219 184	18 274 355	18.8%	45 891 350	47.2%	19 653 344	50.4%	(7.0%)

Source: National Treasury Local Government Database



MEDIA STATEMENT

Metro aggregated revenue and expenditure per function as at 31 December 2022

	Budget	Second Quarter 2021/22		Year to date: 31 December 2022		Year to date: 31 December 2021		Q2 of 2021/22 to Q2 of 2022/23
	Main appropriation	Actual Revenue	2nd Q as % of Main appr	Actual Revenue	Total Revenue as % of main appr	Actual Revenue	Total Revenue as % of main appr	
R thousands								
Waste water management								
Buffalo City	598 008	149 508	25.0%	331 463	55.4%	162 385	56.4%	(7.9%)
Cape Town	2 882 058	814 023	28.2%	1 602 845	55.6%	474 429	46.7%	71.6%
City of Ekurhuleni	3 520 359	1 281 860	36.4%	2 250 390	63.9%	850 941	49.7%	50.6%
eThekweni	2 119 642	371 738	17.5%	925 010	43.6%	194 692	41.1%	90.9%
City of Johannesburg	-	3 085 393	-	3 573 263	-	-	-	-
Mangaung	666 490	137 359	20.6%	326 918	49.1%	150 775	47.0%	(8.9%)
Nelson Mandela Bay	1 319 146	228 585	17.3%	529 555	40.1%	216 405	34.4%	5.6%
City of Tshwane	1 641 574	200 763	12.2%	622 848	37.9%	348 228	44.9%	(42.3%)
Total	12 747 278	6 269 229	49.2%	10 162 292	79.7%	2 397 854	45.6%	161.5%
	Budget	Second Quarter 2021/22		Year to date: 31 December 2022		Year to date: 31 December 2021		Q2 of 2021/22 to Q2 of 2022/23
	Main appropriation	Actual Expenditure	2nd Q as % of Main appr	Actual Expenditure	Total Expenditure as % of main appr	Actual Expenditure	Total Expenditure as % of main appr	
R thousands								
Waste water management								
Buffalo City	384 296	143 641	37.4%	243 362	63.3%	130 754	65.0%	9.9%
Cape Town	3 117 920	784 217	25.2%	1 362 478	43.7%	641 707	42.7%	22.2%
City of Ekurhuleni	1 372 731	305 381	22.2%	518 570	37.8%	261 939	39.3%	16.6%
eThekweni	2 060 236	546 969	26.5%	1 014 720	49.3%	494 731	46.7%	10.6%
City of Johannesburg	624 680	213 677	34.2%	371 392	59.5%	139 789	46.9%	52.9%
Mangaung	349 760	128 892	37.8%	233 189	68.4%	160 644	67.9%	(19.8%)
Nelson Mandela Bay	1 112 724	116 841	10.5%	212 173	19.1%	129 034	24.9%	(9.4%)
City of Tshwane	686 834	72 784	10.6%	215 546	31.4%	171 985	38.4%	(57.7%)
Total	9 700 180	2 312 402	23.8%	4 171 429	43.0%	2 130 584	43.3%	8.5%

Source: National Treasury Local Government Database

Metro aggregated revenue and expenditure per function as at 31 December 2022

	Budget	Second Quarter 2021/22		Year to date: 31 December 2022		Year to date: 31 December 2021		Q2 of 2021/22 to Q2 of 2022/23
	Main appropriation	Actual Revenue	2nd Q as % of Main appr	Actual Revenue	Total Revenue as % of main appr	Actual Revenue	Total Revenue as % of main appr	
R thousands								
Waste management								
Buffalo City	575 315	153 166	26.6%	322 364	56.0%	149 231	58.8%	2.6%
Cape Town	1 995 890	503 406	25.2%	1 023 970	51.3%	469 261	53.2%	7.3%
City of Ekurhuleni	2 491 818	718 187	28.8%	1 483 188	59.5%	617 821	60.2%	16.2%
eThekweni	1 318 304	247 731	18.8%	668 101	50.7%	208 981	47.1%	18.5%
City of Johannesburg	2 398 092	938 572	39.1%	1 858 467	77.5%	925 289	78.8%	1.4%
Mangaung	452 363	50 560	11.2%	201 676	44.6%	114 262	34.5%	(55.8%)
Nelson Mandela Bay	480 165	98 345	20.5%	254 270	53.0%	83 151	43.0%	18.3%
City of Tshwane	1 727 363	26 424	1.5%	548 275	31.7%	412 844	54.2%	(93.6%)
Total	11 439 310	2 736 391	23.9%	6 360 311	55.6%	2 980 840	58.5%	(8.2%)
	Budget	Second Quarter 2021/22		Year to date: 31 December 2022		Year to date: 31 December 2021		Q2 of 2021/22 to Q2 of 2022/23
	Main appropriation	Actual Expenditure	2nd Q as % of Main appr	Actual Expenditure	Total Expenditure as % of main appr	Actual Expenditure	Total Expenditure as % of main appr	
R thousands								
Waste management								
Buffalo City	466 222	118 620	25.4%	225 159	48.3%	115 651	50.9%	2.6%
Cape Town	2 708 250	696 162	25.7%	1 192 834	44.0%	701 199	47.3%	(0.7%)
City of Ekurhuleni	1 836 465	439 668	23.9%	784 427	42.7%	328 526	37.7%	33.8%
eThekweni	1 509 219	351 722	23.3%	637 232	42.2%	332 265	40.4%	5.9%
City of Johannesburg	2 959 355	806 480	27.3%	1 502 067	50.8%	760 444	50.4%	6.1%
Mangaung	286 052	77 868	27.2%	155 577	54.4%	77 276	60.0%	0.8%
Nelson Mandela Bay	510 864	112 710	22.1%	188 625	36.9%	96 214	34.4%	17.1%
City of Tshwane	1 992 253	126 730	6.4%	274 659	13.8%	449 973	42.6%	(71.8%)
Total	12 268 680	2 729 959	22.3%	4 960 580	40.4%	2 861 547	45.2%	(4.6%)

Source: National Treasury Local Government Database



MEDIA STATEMENT

7. Operating revenue and expenditure per function for secondary cities

Secondary cities aggregated revenue and expenditure per function as at 31 December 2022

R thousands	Budget	Second Quarter 2022/23		Year to date: 31 December 2022		Year to date: 31 December 2021		Q2 of 2021/22 to Q2 of 2022/23
	Main appropriation	Actual Revenue	2nd 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	993 373	263 363	26.5%	495 463	49.9%	204 338	47.6%	28.9%
City of Mbombela	438 254	262 717	59.9%	367 030	83.7%	28 180	14.5%	832.3%
Drakenstein	213 258	56 571	26.5%	94 119	44.1%	50 735	45.6%	11.5%
Emalaheni (MP)	635 415	111 447	17.5%	223 433	35.2%	131 582	44.3%	(15.3%)
Emfuleni	903 754	260 209	28.8%	506 275	56.0%	183 134	44.0%	42.1%
George	446 860	67 291	15.1%	125 571	28.1%	54 429	54.7%	23.6%
Govan Mbeki	723 517	141 618	19.6%	288 752	39.9%	128 691	38.3%	10.0%
J B Marks	135 812	6 918	5.1%	58 035	42.7%	18 414	69.9%	(62.4%)
Madibeng	239 023	48 627	20.3%	97 062	40.6%	55 575	46.9%	(12.5%)
Matjhabeng	592 912	167 577	28.3%	322 109	54.3%	137 971	49.0%	21.5%
Mogale City	469 398	125 599	26.8%	223 348	47.6%	110 716	51.2%	13.4%
Msunduzi	144 698	50 540	34.9%	93 070	64.3%	738 415	99.1%	(93.2%)
Newcastle	289 581	56 678	19.6%	143 320	49.5%	69 377	54.0%	(18.3%)
Polokwane	300 019	60 600	20.2%	117 945	39.3%	76 605	48.8%	(20.9%)
Rustenburg	1 038 093	304 334	29.3%	629 512	60.6%	112 683	43.2%	170.1%
Sol Plaatje	345 167	90 673	26.3%	168 955	48.9%	83 421	49.9%	8.7%
Stellenbosch	181 107	48 955	27.0%	92 702	51.2%	34 117	35.9%	43.5%
Steve Tshwete	171 071	44 299	25.9%	84 428	49.4%	38 949	50.6%	13.7%
uMhlatuze	1 166 809	292 346	25.1%	621 946	53.3%	325 444	91.6%	(10.2%)
Total	9 428 119	2 460 361	26.1%	4 753 073	50.4%	2 582 776	54.2%	(4.7%)
	Budget	Second Quarter 2022/23		Year to date: 31 December 2022		Year to date: 31 December 2021		Q2 of 2021/22 to Q2 of 2022/23
	Main appropriation	Actual Expenditure	2nd 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	422 781	127 292	30.1%	267 740	63.3%	82 566	19.7%	54.2%
City of Mbombela	370 756	87 333	23.6%	154 860	41.8%	99 169	48.1%	(11.9%)
Drakenstein	137 002	42 598	31.1%	55 364	40.4%	40 774	46.1%	4.5%
Emalaheni (MP)	530 127	50 221	9.5%	183 848	34.7%	78 805	29.9%	(36.3%)
Emfuleni	1 395 590	254 738	18.3%	603 686	43.3%	825 945	300.9%	(69.2%)
George	392 324	50 960	13.0%	87 381	22.3%	35 751	53.1%	42.5%
Govan Mbeki	484 999	106 199	21.9%	211 740	43.7%	96 306	56.9%	10.3%
J B Marks	122 135	53 221	43.6%	55 953	45.8%	16 646	23.2%	219.7%
Madibeng	280 908	89 377	31.8%	152 231	54.2%	72 440	47.9%	23.4%
Matjhabeng	1 263 849	67 440	5.3%	118 452	9.4%	76 555	10.6%	(11.9%)
Mogale City	600 099	165 828	27.6%	322 503	53.7%	176 202	56.7%	(5.9%)
Msunduzi	803 962	260 391	32.4%	362 462	45.1%	771 789	110.0%	(66.3%)
Newcastle	597 907	128 720	21.5%	192 889	32.3%	80 046	27.2%	60.8%
Polokwane	569 374	187 529	32.9%	285 867	50.2%	69 206	33.8%	171.0%
Rustenburg	990 713	169 949	17.2%	300 364	30.3%	152 211	23.7%	11.7%
Sol Plaatje	322 469	102 721	31.9%	162 378	50.4%	58 211	38.0%	76.5%
Stellenbosch	132 424	30 558	23.1%	45 492	34.4%	25 527	27.6%	19.7%
Steve Tshwete	139 595	31 160	22.3%	61 966	44.4%	28 838	37.6%	8.1%
uMhlatuze	992 718	269 345	27.1%	517 663	52.1%	272 190	90.0%	(1.0%)
Total	10 549 733	2 275 581	21.6%	4 142 839	39.3%	3 059 176	78.5%	(25.6%)

Source: National Treasury Local Government Database



MEDIA STATEMENT

Secondary cities aggregated revenue and expenditure per function as at 31 December 2022

R thousands	Budget	Second Quarter 2022/23		Year to date: 31 December 2022		Year to date: 31 December 2021		Q2 of 2021/22 to Q2 of 2022/23
	Main appropriation	Actual Revenue	2nd 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	1 176 159	225 770	19.2%	501 734	42.7%	238 577	50.5%	(5.4%)
City of Mbombela	1 719 689	319 830	18.6%	668 993	38.9%	305 683	41.8%	4.6%
Drakenstein	1 569 005	317 584	20.4%	785 915	50.4%	331 554	47.1%	(4.2%)
Emalaheni (MP)	1 391 914	267 648	19.2%	605 654	43.5%	261 563	45.2%	2.3%
Emfuleni	3 331 330	715 437	21.5%	1 776 785	53.3%	668 409	53.2%	7.0%
George	1 001 688	175 273	17.5%	373 959	37.3%	202 203	44.9%	(13.3%)
Govan Mbeki	816 870	163 463	20.0%	333 822	40.9%	152 044	38.5%	7.5%
J B Marks	1 084 387	125 967	11.6%	397 640	36.7%	127 459	45.4%	(1.2%)
Madibeng	617 974	169 569	27.4%	327 096	52.9%	140 562	47.0%	20.6%
Matjhabeng	970 593	168 885	17.4%	383 318	39.5%	166 795	42.0%	1.3%
Mogale City	1 324 141	273 606	20.7%	626 036	47.3%	296 503	51.3%	(7.7%)
Msunduzi	3 038 478	574 888	18.9%	1 233 897	40.6%	1 719 064	82.6%	(66.6%)
Newcastle	835 626	181 158	21.7%	423 410	50.7%	195 788	53.0%	(7.5%)
Polokwane	1 562 403	293 293	18.8%	608 986	39.0%	343 589	45.2%	(14.6%)
Rustenburg	3 725 118	688 709	18.5%	1 621 133	43.5%	777 316	62.2%	(11.4%)
Sol Plaatje	935 854	197 589	21.1%	381 801	40.8%	144 744	41.7%	36.5%
Stellenbosch	891 850	183 592	20.6%	427 747	48.0%	176 644	48.8%	3.9%
Steve Tshwete	880 930	170 755	19.4%	389 265	44.2%	193 320	50.6%	(11.7%)
uMhlatuze	1 871 988	361 051	19.3%	948 829	50.7%	304 862	46.4%	18.4%
Total	28 735 997	5 574 036	19.4%	12 816 019	44.6%	6 746 678	52.8%	(17.4%)
R thousands	Budget	Second Quarter 2022/23		Year to date: 31 December 2022		Year to date: 31 December 2021		Q2 of 2021/22 to Q2 of 2022/23
	Main appropriation	Actual Expenditure	2nd 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	1 662 842	166 457	10.0%	317 161	19.1%	310 781	31.6%	(46.4%)
City of Mbombela	1 395 444	296 565	21.3%	690 836	49.5%	274 873	56.9%	7.9%
Drakenstein	1 290 147	318 610	24.7%	645 516	50.0%	289 347	50.7%	10.1%
Emalaheni (MP)	1 951 462	281 228	14.4%	1 081 639	55.4%	208 886	40.3%	34.6%
Emfuleni	2 775 385	652 052	23.5%	1 444 564	52.0%	890 926	55.0%	(26.8%)
George	839 398	173 789	20.7%	360 803	43.0%	171 539	44.3%	1.3%
Govan Mbeki	974 337	260 162	26.7%	515 742	52.9%	170 291	54.4%	52.8%
J B Marks	842 460	200 910	23.8%	397 408	47.2%	163 742	43.7%	22.7%
Madibeng	666 107	219 579	33.0%	354 068	53.2%	240 995	55.3%	(8.9%)
Matjhabeng	761 937	53 638	7.0%	123 448	16.2%	47 900	0.3%	12.0%
Mogale City	1 292 072	254 909	19.7%	600 795	46.5%	242 892	41.5%	4.9%
Msunduzi	2 284 198	431 341	18.9%	1 380 448	60.4%	1 620 634	95.7%	(73.4%)
Newcastle	742 466	162 938	21.9%	343 728	46.3%	139 795	41.3%	16.6%
Polokwane	1 178 921	248 755	21.1%	581 471	49.3%	232 604	52.8%	6.9%
Rustenburg	3 045 110	804 274	26.4%	1 506 342	49.5%	739 184	66.9%	8.8%
Sol Plaatje	915 683	101 589	11.1%	318 215	34.8%	192 470	49.0%	(47.2%)
Stellenbosch	678 534	136 029	20.0%	290 984	42.9%	131 905	44.6%	3.1%
Steve Tshwete	845 160	183 686	21.7%	379 977	45.0%	173 935	46.0%	5.6%
uMhlatuze	1 579 288	334 057	21.2%	805 547	51.0%	312 399	46.7%	6.9%
Total	25 720 949	5 280 568	20.5%	12 138 692	47.2%	6 555 098	52.6%	(19.4%)

Source: National Treasury Local Government Database



MEDIA STATEMENT

Secondary cities aggregated revenue and expenditure per function as at 31 December 2022

R thousands	Budget	Second Quarter 2022/23		Year to date: 31 December 2022		Year to date: 31 December 2021		Q2 of 2021/22 to Q2 of 2022/23
	Main appropriation	Actual Revenue	2nd 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	177 121	35 712	20.2%	73 657	41.6%	31 753	47.6%	12.5%
City of Mbombela	216 846	61 992	28.6%	67 703	31.2%	6 453	6.5%	860.6%
Drakenstein	169 812	51 670	30.4%	88 389	52.1%	47 783	56.7%	8.1%
Emalaheni (MP)	204 039	44 629	21.9%	92 444	45.3%	49 233	58.2%	(9.4%)
Emfuleni	350 993	90 337	25.7%	176 594	50.3%	72 222	48.0%	25.1%
George	222 027	62 009	27.9%	126 057	56.8%	51 239	54.1%	21.0%
Govan Mbeki	186 815	37 371	20.0%	73 181	39.2%	33 508	38.3%	11.5%
J B Marks	74 845	19 675	26.3%	45 881	61.3%	23 383	69.8%	(15.9%)
Madibeng	72 326	14 228	19.7%	30 241	41.8%	16 699	41.1%	(14.8%)
Majthabeng	222 239	65 523	29.5%	128 311	57.7%	55 005	53.3%	19.1%
Mogale City	332 264	93 921	28.3%	185 696	55.9%	80 282	52.3%	17.0%
Msunduzi	196 239	55 178	28.1%	106 735	54.4%	227 504	143.7%	(75.7%)
Newcastle	243 101	33 651	13.8%	111 907	46.0%	63 085	62.3%	(46.7%)
Polokwane	138 981	37 277	26.8%	73 535	52.9%	33 377	54.1%	11.7%
Rustenburg	506 025	80 075	15.8%	161 625	31.9%	40 411	25.4%	98.2%
Sol Plaatje	92 200	27 556	29.9%	54 473	59.1%	24 142	55.0%	14.1%
Stellenbosch	149 836	38 198	25.5%	82 805	55.3%	35 465	53.2%	7.7%
Steve Tshwete	116 957	35 515	30.4%	71 962	61.5%	30 931	59.3%	14.8%
uMhlatuze	322 900	97 904	30.3%	206 737	64.0%	78 561	61.7%	24.6%
Total	3 995 456	982 422	24.6%	1 957 934	49.0%	1 001 036	52.6%	(1.9%)
R thousands	Budget	Second Quarter 2022/23		Year to date: 31 December 2022		Year to date: 31 December 2021		Q2 of 2021/22 to Q2 of 2022/23
	Main appropriation	Actual Expenditure	2nd 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	195 279	39 223	20.1%	88 293	45.2%	53 724	37.3%	(27.0%)
City of Mbombela	116 583	29 832	25.6%	56 286	48.3%	44 181	49.9%	(32.5%)
Drakenstein	135 876	53 363	39.3%	65 282	48.0%	51 153	50.2%	4.3%
Emalaheni (MP)	189 079	18 650	9.9%	78 991	41.8%	30 834	25.6%	(39.5%)
Emfuleni	235 772	92 325	39.2%	122 425	51.9%	128 819	395.0%	(28.3%)
George	234 226	67 248	28.7%	112 842	48.2%	60 716	51.6%	10.8%
Govan Mbeki	145 326	36 556	25.2%	60 257	41.5%	37 124	36.0%	(1.5%)
J B Marks	94 268	18 492	19.6%	25 224	26.8%	13 498	22.8%	37.0%
Madibeng	56 377	13 878	24.6%	25 161	44.6%	11 665	42.2%	19.0%
Majthabeng	266 897	42 224	15.8%	65 746	24.6%	136 681	79.6%	(69.1%)
Mogale City	139 347	21 531	15.5%	36 528	26.2%	26 091	31.1%	(17.5%)
Msunduzi	162 408	61 500	37.9%	78 705	48.5%	202 015	108.8%	(69.6%)
Newcastle	60 542	16 357	27.0%	30 695	50.7%	10 216	53.4%	60.1%
Polokwane	70 365	19 961	28.4%	22 309	31.7%	7 380	19.0%	170.5%
Rustenburg	464 650	29 489	6.3%	46 436	10.0%	25 519	15.0%	15.6%
Sol Plaatje	93 375	28 610	30.6%	46 040	49.3%	22 469	47.0%	27.3%
Stellenbosch	199 471	39 455	19.8%	59 750	30.0%	34 077	28.6%	15.8%
Steve Tshwete	108 778	26 153	24.0%	48 616	44.7%	23 107	41.4%	13.2%
uMhlatuze	267 456	55 575	20.8%	112 062	41.9%	64 560	47.5%	(13.9%)
Total	3 236 076	710 420	22.0%	1 181 650	36.5%	983 829	74.4%	(27.8%)

Source: National Treasury Local Government Database



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Secondary cities aggregated revenue and expenditure per function as at 31 December 2022

	Budget	Second Quarter 2022/23		Year to date: 31 December 2022		Year to date: 31 December 2021		Q2 of 2021/22 to Q2 of 2022/23
	Main appropriation	Actual Revenue	2nd Q as % of Main appr	Actual Revenue	Total Revenue as % of main appr	Actual Revenue	Total Revenue as % of main appr	
R thousands								
Waste management								
City of Matlosana	332 489	79 667	24.0%	160 887	48.4%	67 452	53.1%	18.1%
City of Mbombela	323 491	37 709	11.7%	236 606	73.1%	36 189	25.1%	4.2%
Drakenstein	205 626	66 503	32.3%	106 652	51.9%	62 827	59.0%	5.9%
Emalahleni (MP)	242 167	42 756	17.7%	85 030	35.1%	38 250	52.8%	11.8%
Emfuleni	212 742	55 166	25.9%	101 182	47.6%	45 893	51.7%	20.2%
George	176 212	55 344	31.4%	113 090	64.2%	44 050	59.4%	25.6%
Govan Mbeki	184 976	35 609	19.3%	30 557	16.5%	34 077	18.4%	4.5%
J B Marks	50 748	12 834	25.3%	34 069	67.1%	19 683	82.5%	(34.8%)
Madibeng	78 778	18 202	23.1%	35 781	45.4%	17 876	50.5%	1.8%
Matjhabeng	154 444	40 168	26.0%	78 839	51.0%	33 998	47.1%	18.1%
Mogale City	276 518	80 953	29.3%	169 673	61.4%	74 228	64.5%	9.1%
Msunduzi	140 637	35 125	25.0%	68 937	49.0%	97 322	80.5%	(63.9%)
Newcastle	144 402	27 313	18.9%	70 014	48.5%	38 303	58.6%	(28.7%)
Polokwane	133 625	32 948	24.7%	66 302	49.6%	31 782	53.2%	3.7%
Rustenburg	289 866	88 664	30.6%	180 585	62.3%	40 665	46.2%	118.0%
Sol Plaatje	70 950	20 455	28.8%	40 485	57.1%	17 165	49.4%	19.2%
Stellenbosch	133 289	32 880	24.7%	77 069	57.8%	29 491	58.9%	11.5%
Steve Tshwete	135 385	40 800	30.1%	82 803	61.2%	35 057	63.3%	16.4%
uMhlatuze	210 755	58 325	27.7%	121 641	57.7%	50 410	57.6%	15.7%
Total	3 497 100	861 419	24.6%	1 860 202	53.2%	814 717	52.1%	5.7%
	Budget	Second Quarter 2022/23		Year to date: 31 December 2022		Year to date: 31 December 2021		Q2 of 2021/22 to Q2 of 2022/23
	Main appropriation	Actual Expenditure	2nd Q as % of Main appr	Actual Expenditure	Total Expenditure as % of main appr	Actual Expenditure	Total Expenditure as % of main appr	
R thousands								
Waste management								
City of Matlosana	255 036	41 530	16.3%	90 774	35.6%	59 047	51.9%	(29.7%)
City of Mbombela	320 720	66 468	20.7%	109 953	34.3%	81 898	46.0%	(18.8%)
Drakenstein	96 209	26 252	27.3%	37 929	39.4%	27 147	45.9%	(3.3%)
Emalahleni (MP)	187 973	14 723	7.8%	76 146	40.5%	35 123	36.2%	(58.1%)
Emfuleni	203 942	66 438	32.6%	96 296	47.2%	84 525	270.3%	(21.4%)
George	101 329	26 563	26.2%	45 320	44.7%	25 058	47.6%	6.0%
Govan Mbeki	106 716	20 597	19.3%	41 225	38.6%	21 299	27.1%	(3.3%)
J B Marks	61 569	26 959	43.8%	32 847	53.3%	15 458	49.0%	74.4%
Madibeng	78 468	24 119	30.7%	40 537	51.7%	17 205	37.4%	40.2%
Matjhabeng	184 460	27 990	15.2%	52 657	28.5%	52 643	45.6%	(46.8%)
Mogale City	120 481	23 928	19.9%	49 483	41.1%	23 888	33.5%	0.2%
Msunduzi	23 591	30 323	128.5%	50 470	213.9%	90 921	102.7%	(66.6%)
Newcastle	43 530	23 912	54.9%	33 691	77.4%	10 476	48.8%	128.3%
Polokwane	157 572	39 426	25.0%	67 170	42.6%	34 935	49.9%	12.9%
Rustenburg	322 309	62 376	19.4%	113 594	35.2%	67 959	37.5%	(8.2%)
Sol Plaatje	70 950	19 153	27.0%	34 304	48.3%	18 226	46.7%	5.1%
Stellenbosch	131 508	26 487	20.1%	32 968	25.1%	27 063	30.9%	(2.1%)
Steve Tshwete	131 565	33 092	25.2%	60 265	45.8%	28 160	39.5%	17.5%
uMhlatuze	146 154	34 622	23.7%	66 622	45.6%	33 600	49.2%	3.0%
Total	2 744 085	634 958	23.1%	1 132 253	41.3%	754 631	63.5%	(15.9%)

Source: National Treasury Local Government Database



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8. Aggregated municipal debtors age analysis

National Debtors Age Analysis as at 31 December 2022

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment-Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	6 515 818	6.5%	3 848 009	3.9%	3 606 447	3.6%	85 644 672	86.0%	99 614 945	32.6%	2 319 208	2.3%	25 683 137	25.8%
Trade and Other Receivables from Exchange Transactions - Electricity	10 676 402	27.2%	1 970 719	5.0%	1 919 957	4.9%	24 707 668	62.9%	39 274 746	12.8%	87 329	0.2%	6 916 817	17.6%
Receivables from Non-exchange Transactions - Property Rates	7 195 600	11.4%	2 246 690	3.5%	2 042 759	3.2%	51 874 824	81.9%	63 359 872	20.7%	50 964	0.1%	20 768 129	32.8%
Receivables from Exchange Transactions - Waste Water Management	1 998 249	6.6%	1 021 320	3.4%	937 690	3.1%	26 096 672	86.8%	30 053 930	9.8%	622 531	2.1%	7 297 912	24.3%
Receivables from Exchange Transactions - Waste Management	1 373 156	5.4%	635 985	2.5%	679 493	2.6%	22 961 521	89.5%	25 650 155	8.4%	162 264	0.6%	5 418 629	21.1%
Receivables from Exchange Transactions - Property Rental Debtors	99 255	4.1%	64 088	2.7%	53 868	2.2%	2 180 009	90.9%	2 397 221	0.8%	(268)	(0.0%)	536 355	22.4%
Interest on Arrear Debtor Accounts	1 281 346	3.5%	924 832	2.5%	1 114 917	3.0%	33 507 505	91.0%	36 828 600	12.0%	51 033	0.1%	8 723 866	23.7%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	482	1.7%	305	1.1%	351	1.2%	27 442	96.0%	28 580	0.0%	-	-	-	-
Other	(1 043 426)	(12.2%)	(112 059)	(1.3%)	12 091	0.1%	9 698 368	113.4%	8 554 972	2.8%	63 110	0.7%	3 231 660	37.8%
Total	28 096 881	9.2%	10 599 887	3.5%	10 367 573	3.4%	256 698 680	84.0%	305 763 022	100.0%	3 356 171	1.1%	78 576 506	25.7%
Debtors Age Analysis By Customer Group														
Organs of State	4 632 924	20.3%	604 512	2.6%	722 873	3.2%	16 910 720	73.9%	22 871 028	7.5%	104 720	0.5%	744 838	3.3%
Commercial	9 270 860	15.3%	2 601 277	4.3%	2 208 364	3.6%	46 439 171	76.7%	60 519 672	19.8%	117 990	0.2%	13 586 419	22.4%
Households	14 038 712	6.5%	7 241 274	3.3%	7 202 947	3.3%	188 844 725	86.9%	217 327 658	71.1%	3 110 032	1.4%	63 318 664	29.1%
Other	154 385	3.1%	152 824	3.0%	233 389	4.6%	4 504 065	89.3%	5 044 663	1.6%	18 887	0.4%	926 585	18.4%
Total	28 096 881	9.2%	10 599 887	3.5%	10 367 573	3.4%	256 698 680	84.0%	305 763 022	100.0%	3 351 628	1.1%	78 576 506	25.7%
Per Province														
Eastern Cape	4 329 199	13.5%	1 754 149	5.5%	1 359 018	4.2%	24 644 397	76.8%	32 086 762	10.5%	2 115 066	6.6%	31 940 356	99.5%
Free State	1 591 128	5.0%	745 561	2.4%	1 580 011	4.9%	27 644 191	87.6%	31 540 892	10.3%	140 500	0.4%	3 755 561	11.9%
Gauteng	11 333 726	10.2%	4 009 294	3.6%	3 488 899	3.1%	92 372 946	83.1%	111 204 866	36.4%	712 049	0.6%	22 300 030	20.1%
Kwazulu-Natal	3 873 637	9.4%	1 634 065	4.0%	1 354 527	3.3%	34 216 445	83.3%	41 078 674	13.4%	(481)	(0.0%)	22 358 680	54.4%
Limpopo	1 125 296	7.3%	424 362	2.7%	360 989	2.3%	13 523 897	87.6%	15 434 544	5.0%	57 610	0.4%	(2 300 328)	(14.9%)
Mpumalanga	986 008	4.1%	513 000	2.1%	533 582	2.2%	22 082 068	91.6%	24 114 658	7.9%	(4 478)	(0.0%)	-	-
North West	873 521	3.2%	750 869	2.8%	755 881	2.8%	24 559 460	91.2%	26 939 730	8.8%	317 609	1.2%	-	-
Northern Cape	480 237	4.9%	261 249	2.7%	380 574	3.9%	8 604 800	88.5%	9 726 861	3.2%	(51)	(0.0%)	522 207	5.4%
Western Cape	3 504 130	25.7%	507 338	3.7%	574 092	4.2%	9 050 476	66.4%	13 636 035	4.5%	18 347	0.1%	-	-
Total	28 096 881	9.2%	10 599 887	3.5%	10 367 573	3.4%	256 698 680	84.0%	305 763 022	100.0%	3 356 171	1.1%	78 576 506	25.7%

Source: National Treasury Local Government Database



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9. Debtors' age analysis for the metros

Metros Debtors Age Analysis as at 2nd Quarter Ended 31 December 2022

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	%
2nd Quarter Ended 31 December 2022														
Buffalo City	434 188	7.6%	226 004	4.0%	228 990	4.0%	4 820 693	84.4%	5 709 875	3.7%	-	-	605 623	10.6%
Cape Town	2 231 297	25.6%	295 606	3.4%	426 015	4.9%	5 766 314	66.1%	8 719 232	5.7%	-	-	-	-
City of Ekurhuleni	3 361 498	11.0%	1 528 094	5.0%	1 060 227	3.5%	24 685 091	80.6%	30 634 909	19.9%	550 455	1.8%	-	-
eThekweni	2 449 818	10.9%	1 098 087	4.9%	842 062	3.8%	17 983 757	80.4%	22 373 724	14.5%	-	-	4 181 307	18.7%
City of Johannesburg	2 194 019	5.0%	1 630 155	3.7%	1 517 677	3.4%	38 958 630	87.9%	44 300 482	28.8%	-	-	-	-
Mangaung	757 551	8.5%	229 707	2.6%	280 951	3.1%	7 670 986	85.8%	8 939 195	5.8%	136 528	1.5%	545 047	6.1%
Nelson Mandela Bay	3 159 314	20.8%	1 181 703	7.8%	832 103	5.5%	9 994 438	65.9%	15 167 558	9.8%	332 216	2.2%	31 334 733	206.6%
City of Tshwane	4 744 888	26.2%	136 213	0.8%	356 880	2.0%	12 906 370	71.1%	18 144 351	11.8%	160 980	0.9%	-	-
Total	19 332 574	12.6%	6 325 568	4.1%	5 544 905	3.8%	122 786 279	79.7%	153 989 325	100.0%	1 180 180	0.8%	36 666 710	23.8%
2nd Quarter Ended 31 December 2021														
Buffalo City	756 974	15.9%	268 371	5.6%	199 700	4.2%	3 528 744	74.2%	4 753 788	3.7%	-	-	435 987	9.2%
Cape Town	2 057 252	26.9%	248 248	3.2%	226 264	3.0%	5 123 838	66.9%	7 655 602	6.0%	-	-	-	-
City of Ekurhuleni	2 675 984	11.4%	1 034 373	4.4%	797 387	3.4%	18 917 933	80.8%	23 425 677	18.2%	162 082	0.7%	-	-
eThekweni	2 075 823	11.7%	884 793	5.0%	626 105	3.5%	14 119 059	79.7%	17 705 780	13.8%	-	-	15 999 930	90.4%
City of Johannesburg	2 317 660	5.8%	1 973 175	5.0%	1 584 175	4.0%	33 761 957	85.2%	39 636 967	30.9%	-	-	-	-
Mangaung	633 283	8.2%	205 979	2.7%	257 312	3.3%	6 640 181	85.8%	7 736 755	6.0%	111 057	1.4%	393 361	5.1%
Nelson Mandela Bay	2 519 842	23.8%	619 503	5.9%	534 397	5.1%	6 894 609	65.2%	10 568 352	8.2%	177 523	1.7%	29 774 800	281.7%
City of Tshwane	2 030 708	12.0%	538 518	3.2%	694 226	4.1%	13 665 390	80.7%	16 928 843	13.2%	58 731	0.3%	-	-
Total	15 067 525	11.7%	5 772 960	4.5%	4 919 567	3.8%	102 651 712	79.9%	128 411 765	100.0%	509 393	0.4%	46 604 077	36.3%
Movement between 31 December 2021 and 31 December 2022														
Buffalo City	(322 785)		(42 367)		29 290		1 291 949		966 087					
Cape Town	174 045		47 357		199 751		642 476		1 063 629					
City of Ekurhuleni	685 515		493 721		262 839		5 767 158		7 209 232					
eThekweni	373 995		213 293		215 957		3 864 698		4 667 944					
City of Johannesburg	(123 641)		(343 020)		(66 498)		5 196 673		4 663 515					
Mangaung	124 269		23 728		23 639		1 030 805		1 202 441					
Nelson Mandela Bay	639 472		562 200		297 705		3 099 829		4 599 206					
City of Tshwane	2 714 179		(402 305)		(337 346)		(759 021)		1 215 507					
Total	4 265 049		552 607		625 337		20 134 567		25 577 560					
Growth rate 31 December 2021 to 31 December 2022														
Buffalo City	(42.6%)		(15.8%)		14.7%		36.6%		20.1%					
Cape Town	8.5%		19.1%		88.3%		12.5%		13.9%					
City of Ekurhuleni	25.6%		47.7%		33.0%		30.5%		30.8%					
eThekweni	18.0%		24.1%		34.5%		27.4%		26.4%					
City of Johannesburg	(5.3%)		(17.4%)		(4.2%)		15.4%		11.8%					
Mangaung	19.6%		11.5%		9.2%		15.5%		15.5%					
Nelson Mandela Bay	25.4%		90.8%		55.7%		45.0%		43.5%					
City of Tshwane	133.7%		(74.7%)		(48.6%)		(5.6%)		7.2%					
Total	28.3%		9.6%		12.7%		19.6%		19.9%					

Source: National Treasury Local Government Database

Metros Debtors Age Analysis By Customer Group as at 2nd Quarter Ended 31 December 2022

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	3 774 999	49.4%	92 468	1.2%	174 847	2.3%	3 604 515	47.1%	7 646 829	5.0%	229	0.0%	268 998	3.5%
Commercial	6 160 285	20.2%	1 528 827	5.0%	1 176 014	3.8%	21 683 981	71.0%	30 549 108	19.8%	1	0.0%	1 074 185	3.5%
Households	9 490 927	8.2%	4 713 774	4.1%	4 088 662	3.6%	96 769 773	84.1%	115 063 136	74.7%	1 179 950	1.0%	35 313 537	30.7%
Other	(93 637)	(12.8%)	(9 501)	(1.3%)	105 381	14.4%	728 010	99.7%	730 253	0.5%	-	-	9 991	1.4%
Total	19 332 574	12.6%	6 325 568	4.1%	5 544 905	3.6%	122 786 279	79.7%	153 989 325	100.0%	1 180 180	0.8%	36 666 710	23.8%

Source: National Treasury Local Government Database



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10. Debtors' age analysis for secondary cities

Secondary cities Debtors Age Analysis as at 2nd Quarter Ended 31 December 2022

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
City of Matosana	266 551	3.6%	193 254	2.6%	361 826	4.9%	6 624 648	89.0%	7 446 279	12.6%	-	-	-	-
City of Mbombela	170 224	23.6%	350	0.0%	66 046	9.2%	483 619	67.1%	720 239	1.2%	-	-	-	-
Drakenstein	181 554	37.9%	33 078	6.9%	19 212	4.0%	245 718	51.2%	479 562	0.8%	-	-	-	-
Emaahleni (MP)	200 662	2.9%	133 720	1.9%	120 893	1.7%	6 562 235	93.5%	7 017 510	11.8%	-	-	-	-
Emfuleni	482 295	6.7%	395 158	5.5%	326 650	4.5%	6 032 894	83.4%	7 236 996	12.2%	-	-	-	-
George	130 906	30.6%	16 876	3.9%	16 152	3.8%	264 236	61.7%	428 170	0.7%	13 421	3.1%	-	-
Govan Mbeki	166 548	4.9%	96 126	2.8%	93 752	2.8%	3 042 685	89.5%	3 399 110	5.7%	-	-	-	-
J B Marks	56 161	5.6%	54 074	5.4%	39 969	4.0%	846 691	84.9%	996 896	1.7%	-	-	-	-
Madibeng	123 853	3.8%	117 970	3.6%	54 081	1.7%	2 974 609	91.0%	3 270 513	5.5%	-	-	-	-
Matjhabeng	217 855	3.6%	182 840	3.0%	137 519	2.3%	5 484 543	91.1%	6 022 757	10.2%	-	-	-	-
Mogale City	155 526	5.8%	69 545	2.6%	37 998	1.4%	2 434 968	90.2%	2 698 037	4.6%	-	-	-	-
Msunduzi	450 418	8.1%	142 347	2.5%	140 513	2.5%	4 855 518	86.9%	5 588 796	9.4%	-	-	18 133 104	324.5%
Newcastle	70 961	4.7%	35 202	2.4%	38 233	2.6%	1 351 307	90.3%	1 495 703	2.5%	-	-	-	-
Polokwane	167 025	8.6%	76 962	4.0%	53 073	2.7%	1 650 910	84.8%	1 947 970	3.3%	-	-	-	-
Rustenburg	273 041	4.8%	195 749	3.5%	140 839	2.5%	5 061 094	89.2%	5 670 722	9.6%	-	-	-	-
Sol Plaaie	146 053	4.6%	91 172	2.9%	76 846	2.4%	2 876 144	90.2%	3 190 215	5.4%	-	-	-	-
Stellenbosch	82 331	24.1%	6 182	1.8%	5 550	1.6%	246 938	72.4%	341 001	0.6%	-	-	-	-
Steve Tshwete	87 628	24.7%	24 193	6.8%	17 579	5.0%	225 031	63.5%	354 432	0.6%	(1 235)	(0.3%)	-	-
uMhlatuze	359 541	36.6%	54 854	5.6%	44 659	4.5%	523 085	53.3%	982 138	1.7%	-	-	-	-
Total	3 789 131	6.4%	1 919 652	3.2%	1 791 391	3.0%	51 786 872	87.3%	59 287 046	100.0%	12 186	0.0%	18 133 104	30.6%

Source: National Treasury Local Government Database

Secondary cities Debtors Age Analysis By Customer Group as at 2nd Quarter Ended 31 December 2022

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off		Impairment -Bad Debts ito	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Organs of State	341 073	11.3%	211 603	7.0%	139 617	4.6%	2 327 885	77.1%	3 020 179	5.1%	-	-	483 029	16.0%
Commercial	1 466 606	10.6%	507 222	3.7%	389 763	2.8%	11 484 761	82.9%	13 848 353	23.4%	(1 235)	(0.0%)	1 592 309	11.5%
Households	1 873 505	4.6%	1 137 096	2.8%	1 225 402	3.0%	36 287 192	89.5%	40 523 195	68.4%	8 879	0.0%	15 137 528	37.4%
Other	107 946	5.7%	63 731	3.4%	36 608	1.9%	1 687 034	89.0%	1 895 319	3.2%	-	-	920 238	48.6%
Total	3 789 131	6.4%	1 919 652	3.2%	1 791 391	3.0%	51 786 872	87.3%	59 287 046	100.0%	7 644	0.0%	18 133 104	30.6%

Source: National Treasury Local Government Database



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11. Aggregated municipal creditors age analysis

Creditors Age Analysis as at 31 December 2022

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Bulk Electricity	6 462 153	15.1%	930 646	2.2%	5 984 313	14.0%	29 463 770	68.8%	42 840 882	49.8%
Bulk Water	1 158 600	8.5%	497 741	3.7%	241 021	1.8%	11 666 948	86.0%	13 564 310	15.8%
PAYE deductions	348 397	78.0%	30 198	6.8%	15 673	3.5%	52 316	11.7%	446 584	0.5%
VAT (output less input)	113 130	96.9%	156	0.1%	-	-	3 495	3.0%	116 781	0.1%
Pensions / Retirement deductions	471 035	47.7%	91 921	9.3%	10 013	1.0%	415 307	42.0%	988 276	1.1%
Loan repayments	18 217	12.7%	(923)	(0.6%)	1 243	0.9%	125 253	87.1%	143 790	0.2%
Trade Creditors	4 170 365	17.7%	1 248 838	5.3%	671 315	2.8%	17 481 990	74.1%	23 601 098	27.4%
Auditor General	51 313	15.8%	46 444	14.3%	23 738	7.3%	202 904	62.5%	324 398	0.4%
Other	1 465 481	36.2%	47 200	1.2%	59 681	1.5%	2 473 736	61.1%	4 046 098	4.7%
Total	14 258 691	16.6%	2 892 221	3.4%	7 006 997	8.1%	61 885 720	71.9%	86 072 218	100.0%
Per Province										
Eastern Cape	1 209 285	20.3%	182 301	3.1%	189 554	3.2%	4 372 926	73.4%	5 954 066	6.9%
Free State	776 463	3.2%	513 322	2.1%	4 685 420	19.4%	18 200 403	75.3%	24 175 608	28.1%
Gauteng	9 293 234	44.0%	1 163 557	5.5%	748 309	3.5%	9 894 144	46.9%	21 099 244	24.5%
Kwazulu-Natal	1 419 513	52.5%	(68 547)	(2.5%)	16 328	0.6%	1 338 028	49.5%	2 705 321	3.1%
Limpopo	250 261	16.0%	64 258	4.1%	77 136	4.9%	1 172 182	75.0%	1 563 836	1.8%
Mpumalanga	360 115	1.9%	585 748	3.1%	916 143	4.8%	17 152 306	90.2%	19 014 312	22.1%
North West	486 044	7.5%	269 424	4.1%	304 161	4.7%	5 459 184	83.7%	6 518 813	7.6%
Northern Cape	196 097	4.4%	189 412	4.2%	46 875	1.0%	4 068 463	90.4%	4 500 847	5.2%
Western Cape	267 680	49.6%	(7 254)	(1.3%)	23 071	4.3%	256 674	47.5%	540 171	0.6%
Total	14 258 691	16.6%	2 892 221	3.4%	7 006 997	8.1%	61 914 309	71.9%	86 072 218	100.0%

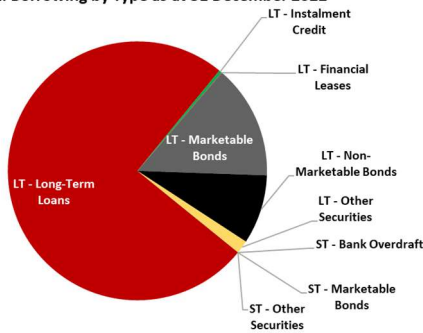
Source: National Treasury Local Government Database



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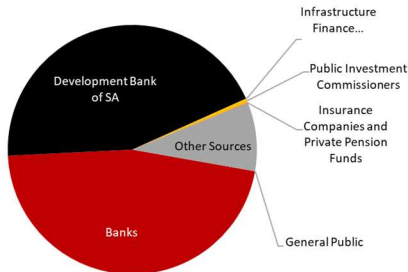
12. Borrowing instruments

External Borrowing by Type as at 31 December 2022



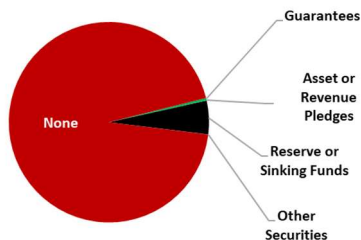
Type	Balance (R thousands)
ST - Bank Overdraft	4 004
ST - Other Short-Term Loans	
ST - Marketable Bonds	640
ST - Non-Marketable Bonds	
ST - Other Securities	6 000
LT - Long-Term Loans	44 384 919
LT - Instalment Credit	207 689
LT - Financial Leases	28 597
LT - Marketable Bonds	8 426 000
LT - Non-Marketable Bonds	5 119 333
LT - Other Securities	958 333
TOTAL	59 135 515

External borrowing by source as at 31 December 2022



Source	Balance (R thousands)
General Public	30
Banks	27 467 170
Development Bank of SA	26 056 352
Infrastructure Finance Corporation	47 077
Public Investment Commissioners	268 560
Insurance Companies and Private Pension Funds	23 671
Municipal Pension Funds	
Other Public Pension Funds	
Unit Trusts	
Internal Funds	
Other Sources	5 272 657
TOTAL	59 135 517

Borrowing by Security as at 31 December 2022

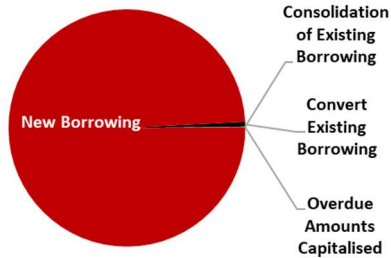


Security	Balance (R thousands)
Guarantees	182 838
Asset or Revenue Pledges	75 614
Bond Insurance	
Reserve or Sinking Funds	3 191 273
Other Securities	12 579
None	55 673 212
TOTAL	59 135 516



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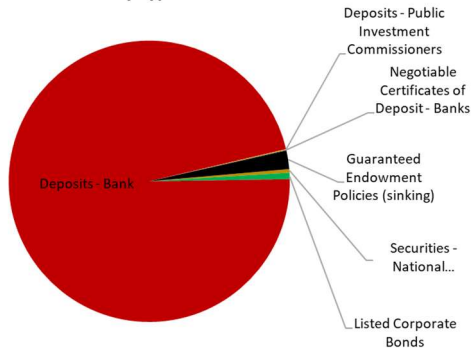
Borrowing by Raised for as at 31 December 2022



Raised For	Balance (R thousands)
N/A	
Convert Existing Borrowing	390 903
Overdue Amounts Capitalised	22 243
Consolidation of Existing Borrowing	23 155
New Borrowing	58 699 215
Bridging Finance	
TOTAL	59 135 516

13. Investment instruments

Investment by Type as at 31 December 2022

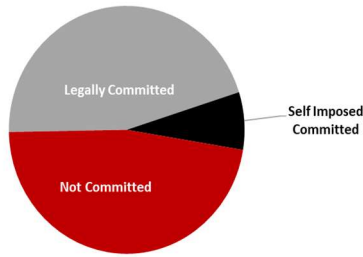


Type	Balance (R thousands)
Securities - National Government	179 476
Listed Corporate Bonds	316 219
Deposits - Bank	41 592 464
Deposits - Public Investment Commissioners	38 155
Deposits - Corporation for Public Deposits	
Bankers Acceptance Certificates	1 174
Negotiable Certificates of Deposit - Banks	30 983
Guaranteed Endowment Policies (sinking)	910 989
Repurchase Agreements - Banks	
Municipal Bonds	
TOTAL	43 069 460



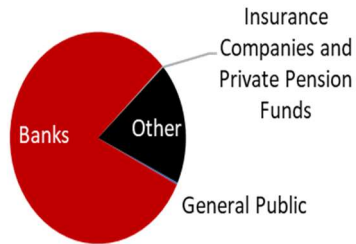
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Investment balance by Committed as at 31 December 2022



Committed	Balance (R thousands)
Legally Committed	19 535 129
Self Imposed Committed	3 236 478
Not Committed	20 297 852
TOTAL	43 069 459

Investment balance by Group as at 31 December 2022



Group	Balance (R thousands)
General Public	127 522
Banks	34 846 450
Insurance Companies and Private Pension Funds	79 663
Other	8 015 824
TOTAL	43 069 459



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14. Conditional transfers, payments and expenditure as at 31 December 2022

2nd Quarter Ended 31 December 2022

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

Summary

	Division of revenue Act No. 5 of 2022	Adjustment (Mid year)	Other Adjustments	Total Available 2022/23	Year to date		First Quarter		Second Quarter		YTD Expenditure		% Changes from 1st to 2nd Q		% Changes for the 2nd Q	
					Approved payment schedule	Transferred to municipalities for direct grants	Actual expenditure National Department by 30 September 2022	Actual expenditure by municipalities by 30 September 2022	Actual expenditure National Department by 31 December 2022	Actual expenditure by municipalities by 31 December 2022	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
R thousands																
National Treasury (Vote 10)																
Programme and Project Preparation Support Grant	360 886	-	-	360 886	360 886	360 886	9 388	9 388	6 187	6 187	-	15 575	-	(34.1%)	-	4.3%
Local Government Financial Management Grant	566 395	-	-	566 395	566 395	566 395	54 291	54 291	84 854	84 854	229 622	139 145	(7.8%)	96.3%	40.5%	24.6%
Infrastructure Skills Development Grant	159 246	-	-	159 246	159 246	86 000	36 962	38 065	19 913	75 793	57 978	57 978	(47.7%)	47.6%	36.4%	
Integrated City Development Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Neighbourhood Development Partnership (Schedule 5B)	1 393 074	-	-	1 393 074	1 393 074	841 015	246 241	159 736	229 606	475 847	421 473	421 473	(6.8%)	63.9%	34.2%	30.3%
Neighbourhood Development Partnership (Schedule 6B)	100 526	-	-	100 526	100 526	-	-	-	-	-	-	-	-	-	-	
Sub-Total Vote	2 580 127	-	-	2 580 127	2 580 127	1 490 310	402 669	378 583	372 691	781 252	634 171	634 171	(6.0%)	42.5%	31.5%	25.6%
Cooperative Governance (Vote 3)																
Integrated Urban Development Grant	1 085 368	-	-	1 085 368	1 085 368	715 649	137 753	62 211	209 913	91 852	347 666	154 063	52.4%	47.6%	32.0%	14.2%
Municipal Systems Improvement Grant (Schedule 5B)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Municipal Systems Improvement Grant (Schedule 6B)	140 328	-	-	140 328	140 328	-	-	-	-	-	-	-	-	-	-	
Municipal Disaster Grant	516 661	516 661	-	516 661	516 661	516 661	18 407	5 362	46 014	86 010	64 421	91 372	150.0%	1504.0%	12.5%	17.7%
Municipal Disaster Recovery Grant	26 023	-	-	26 023	26 023	9 000	-	-	5 952	-	5 952	-	-	-	22.9%	-
Municipal Demarcation Transition Grant (Schedule 5B)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Municipal Demarcation Transition Grant (Schedule 6B)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Sub-Total Vote	1 251 719	516 661	-	1 768 380	1 768 380	1 241 310	156 160	67 573	261 879	177 861	418 039	245 434	67.7%	163.2%	25.7%	15.1%
Transport (Vote 37)																
Public Transport Infrastructure and Systems Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public Transport Network Operations Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public Transport Network Operations Grant	6 012 892	-	-	6 012 892	6 012 892	2 241 794	510 109	242 950	906 664	980 830	1 416 773	1 223 780	77.7%	303.7%	23.6%	20.4%
Rural Road Assets Management Systems Grant	115 020	-	-	115 020	115 020	72 928	12 476	8 440	22 205	11 766	34 681	20 205	78.0%	39.4%	17.6%	-
Sub-Total Vote	6 127 912	-	-	6 127 912	6 127 912	2 314 722	522 585	251 390	928 869	992 595	1 451 454	1 243 985	77.7%	294.8%	23.7%	20.3%
Public Works (Vote 6)																
Expanded Public Works Programme Integrated Grant (Municipality)	778 395	-	-	778 395	778 395	242 295	255 208	59 279	162 642	147 248	417 850	206 527	(36.3%)	148.4%	53.7%	26.5%
Sub-Total Vote	778 395	-	-	778 395	778 395	242 295	255 208	59 279	162 642	147 248	417 850	206 527	(36.3%)	148.4%	53.7%	26.5%
Energy (Vote 29)																
Integrated National Electrification Programme (Municipal) Grant	2 118 668	-	-	2 118 668	2 118 668	1 261 630	155 722	125 145	383 554	368 308	539 276	493 453	146.3%	194.3%	25.5%	23.3%
Integrated National Electrification Programme (Allocation in-kind) Grant	3 588 162	-	-	3 588 162	3 588 162	-	-	-	-	-	-	-	-	-	-	
Backlogs in the Electrification of Clinics and Schools (Allocation in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Energy Efficiency and Demand Side Management (Municipal) Grant	223 204	-	-	223 204	223 204	98 784	18 909	15 853	67 528	25 361	86 437	41 214	257.1%	60.0%	38.7%	18.5%
Energy Efficiency and Demand Side Management (Eskom) Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Sub-Total Vote	5 930 034	-	-	5 930 034	5 930 034	1 360 414	174 631	140 998	451 082	393 669	625 713	534 667	158.3%	179.2%	26.7%	22.8%
Water Affairs (Vote 38)																
Backlogs in Water and Sanitation at Clinics and Schools Grant	2 521 420	-	-	2 521 420	2 521 420	1 067 611	217 877	156 665	443 083	358 254	660 960	514 918	103.4%	128.7%	26.2%	20.4%
Regional Bulk Infrastructure Grant (Schedule 5B)	3 455 050	-	-	3 455 050	3 455 050	-	-	-	-	-	-	-	-	-	-	
Regional Bulk Infrastructure Grant (Schedule 6B)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
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)	3 701 019	-	-	3 701 019	3 701 019	1 959 186	334 085	123 663	683 211	481 672	1 017 296	605 335	104.5%	289.5%	27.5%	16.4%
Water Services Infrastructure Grant (Schedule 6B)	771 336	-	-	771 336	771 336	-	-	-	-	-	-	-	-	-	-	
Sub-Total Vote	10 448 825	-	-	10 448 825	10 448 825	3 026 797	551 962	280 328	1 126 294	839 926	1 678 256	1 120 253	104.1%	199.6%	27.0%	18.0%
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	16 626	20 122	-	36 748	36 726	18 363	36 726	259 392	818 888	660 226	1 255 987	919 617	87.3%	154.5%	30.0%	22.0%
Metro Informal Settlements Partnership Grant	4 180 530	-	-	4 180 530	4 180 530	2 520 378	437 099	259 392	818 888	660 226	1 255 987	919 617	87.3%	154.5%	29.8%	22.0%
Sub-Total Vote	4 197 156	20 122	-	4 217 278	4 217 278	2 538 741	437 099	259 392	818 888	660 226	1 255 987	919 617	87.3%	154.5%	29.8%	22.0%
Sub-Total	31 314 168	536 783	-	31 850 951	31 850 929	12 214 589	2 500 314	1 320 440	4 128 237	3 584 215	6 628 551	4 904 655	65.1%	171.4%	27.9%	20.6%
Cooperative Governance (Vote 3)																
Municipal Infrastructure Grant	16 842 001	-	-	16 842 001	16 842 001	10 269 414	2 394 519	1 296 405	3 941 049	4 739 417	6 335 568	6 035 821	64.6%	265.6%	37.6%	35.8%
Sub-Total Vote	16 842 001	-	-	16 842 001	16 842 001	10 269 414	2 394 519	1 296 405	3 941 049	4 739 417	6 335 568	6 035 821	64.6%	265.6%	37.6%	35.8%
Sub-Total	48 156 169	536 783	-	48 692 952	48 692 930	22 484 003	4 894 833	2 616 845	8 069 286	8 323 632	12 964 119	10 940 477	64.9%	215.1%	31.9%	26.9%