



national treasury

Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

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LOCAL GOVERNMENT REVENUE AND EXPENDITURE: FIRST QUARTER LOCAL GOVERNMENT SECTION 71 REPORT FOR THE PERIOD: 1 JULY 2023 – 30 SEPTEMBER 2023

National Treasury has released the local government revenue and expenditure report for the first quarter of the 2023/24 financial year. This report covers the performance against the adopted budgets of local government for the first quarter of the municipal financial year ending on 30 September 2023 and includes spending against conditional grant allocations for the same period.

KEY TRENDS:

Aggregate trends

- As at 30 September 2023, aggregate spending by municipalities was 20.7 per cent or R122.9 billion of the total adopted expenditure budget of R592.7 billion. Aggregated billing and other revenue was 25.3 per cent or R152.1 billion of the total adopted revenue budget of R600.5 billion.
- Capital expenditure amounts to R9.3 billion or 12.6 per cent of the adopted capital budget of R74 billion.
- The adopted operating expenditure budget amounts to R518.7 billion, of which R13.6 billion (21.9 per cent) was spent by 30 September 2023.
- Municipalities adopted a budget of R154.5 billion in respect of salaries and wages (including remuneration of councillors), representing a R7.9 billion or a 5.4 per cent increase from the adopted budget of R146.6 billion for the 2022/23 municipal financial year. The budget for salaries and wages constitutes 28.8 per cent of the total adopted operating expenditure budget of R535.9 billion. As at 30 September 2023, R34 billion or 22 per cent of the adopted salary budget was spent.
- In the period under review, capital expenditure amounts to R9.3 billion or 12.6 per cent of the adopted capital budget of R74 billion.
- Aggregated year-to-date operating expenditure for metros amounts to R69.3 billion or 22.9 per cent. On average, the operational expenditure for metros represents an annual increase of 2.5 per cent compared to the first quarter of the 2022/23 financial year. The City of



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Johannesburg reported the highest operational spending level of 33.1 per cent, while the lowest operating spending level of 9.4 per cent is recorded by the City of Tshwane.

7. Aggregate municipal consumer debts amounted to R306.7 billion (compared to R289.8 billion reported in the first quarter of 2022/23) as at 30 September 2023. A total amount of R4.9 billion or 1.6 per cent has been written off as bad debt. However, Govan Mbeki recorded incorrect figures of negative R315.3 million for bad debts written off and reliance can therefore not be placed on the aggregated amount of bad debt written-off.
8. Debt owed to municipalities in the category of below 90 days, amounts to R49.7 billion. This should not be interpreted as the National Treasury suggesting that the balance must be written-off by municipalities.
9. Metropolitan municipalities are owed R144 billion (R147.5 billion reported in the first quarter of 2022/23) in outstanding debt as at 30 September 2023. The largest contributors were the Cities of Johannesburg at R50.8 billion, eThekweni at R27.3 billion and Ekurhuleni at R23.6 billion.
10. Households in metropolitan areas are reported to account for R108.1 billion or 75.1 per cent of outstanding debt, followed by businesses which account for R29.4 billion or 20.4 per cent. Debt owed by government agencies is at R5.2 billion or 3.6 per cent of the total outstanding debt owed to metros.
11. As at 30 September 2023 secondary cities are owed R66.6 billion (R55.9 billion reported in the first quarter of 2022/23) in outstanding consumer debt. The majority of debt is still owed by households amounting to R45.3 billion or 68 per cent of the total outstanding debt. An analysis by customer group indicates an amount of R57.6 billion or 86.4 per cent has been outstanding for more than 90 days.
12. The creditors' age analysis shows that R101.4 billion is owed by municipalities as at 30 September 2023, an increase of R15.1 billion compared to the R86.2 billion reported in the first quarter of 2022/23. Provinces with the highest percentage of outstanding municipal creditors in the category greater than 90 days include Northern Cape at 88.8 per cent, Free State at 85.7 per cent, Mpumalanga at 83.2 per cent and North West at 79.6 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.
13. Analysis of the collection rates indicates that while municipalities have budgeted for a 83.1 per cent collection rate, aggregated actual collection performance against billed is only 56.1 per



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cent. The metros budgeted for an 87.8 per cent collection rate and collected only 53.7 per cent. The secondary cities seem to be performing better than the national and metro average, the budgeted billing was 72.4 per cent and the actual collection was 61.4 per cent.

14. The underperformance of actual collections against billed revenue holds a significant risk for the liquidity position of most municipalities as the planned expenditure is based on a higher performance level.
15. The underperformance of actual collections against billed revenue can be attributed to, amongst others, the affordability of municipal services. The economic slowdown and substantial increases associated with Eskom bulk purchases are directly impacting on affordability and subsequently the ability of consumers to pay for services.
16. The total balance on borrowing for all municipalities equates to R68.9 billion as at 30 September 2023. This includes long term loans of R57.9 billion, long term marketable bonds of R5.1 billion, and other long term non-marketable bonds of R4.9 billion. The balance represents other short- and long-term financing instruments.
17. As at 30 September 2023 the closing balance for investments made by municipalities equates to R48.4 billion. This is R3.7 billion more than the R44.7 billion reported in the first quarter of the previous financial year (2022/23). Investments include Bank Deposits of R45.3 billion, Guaranteed Endowment Policies (sinking funds) of R2.5 billion, Listed Corporate Bonds of R382.5 million and other smaller investments.

Conditional Grants

Conditional Grants Expenditure as at 30 September 2023

18. As at 30 September 2023, of the R43.7 billion (excluding USDG) allocated to municipalities in direct conditional grants for 2023/24, R14.7 billion or 33.5 per cent was transferred to municipalities. National government departments reported expenditure of R6.4 billion representing 14.6 per cent expenditure of the R43.7 billion allocated to municipalities (43.6 per cent of the transferred amount). However, the reported expenditure by municipalities is significantly low at 10 per cent of the allocation.

Capacity Building and Other Conditional Grants Expenditure as at 30 September 2023

19. In 2023/24 a total of R2.2 billion is allocated to municipalities in the form of capacity building and other grants.



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20. The capacity building conditional grants have not performed as well as expected, except for the Infrastructure Skills Development Grant (ISDG), where municipalities reported to have spent 25.4 per cent of the allocation as at the end of the first quarter of 2023/24 followed by the Expanded Public Works Programme (EPWP) Integrated grant for municipalities at 19.3 per cent of the allocation. Municipalities reported the Financial Management Grant (FMG) and the Programme and Project Preparation Support Grant (PPPSG) spending of 9.9 per cent and 7.4 per cent, respectively.

Infrastructure Conditional Grants Expenditure as at 30 September 2023

21. To assist municipalities with infrastructure development in 2023/24, infrastructure conditional grants allocations amount to R49.7 billion. As at the end of the first quarter, R12.9 billion or 26 per cent in infrastructure grants had been transferred to municipalities.

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

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



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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, 2023 (Act No. 5 of 2023) (DoRA). The budgeted figures shown are based on the 2023/24 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 26 October 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 expenditure requirements are adequately covered by revenues to be collected. Therefore, the revenue estimates are seldom underpinned by realistic or realisable revenue assumptions resulting in municipalities not being able to collect this revenue, and as a result finding themselves in cash flow difficulties. Should such situations arise, municipalities must adjust expenditure downwards to ensure that there is sufficient cash to meet these commitments.
- This first quarter publication covers 257 municipalities on financial information and conditional grant information.

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STRUCTURE OF INFORMATION RELEASED:

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

- Municipal Budget Statements:
 - a. Cash Flow closing balances as at 30 September 2023;
 - 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 first quarter:
 - a. Summary of total monthly operating expenditure – 257 municipalities;
 - b. Summary of total monthly operating revenue – 257 municipalities;
 - c. Summary of total monthly capital expenditure – 257 municipalities;
 - d. Summary of total monthly capital revenue – 257 municipalities;
 - e. Summary – Metros;
 - f. Conditional Grant summary – Metros;
 - g. Summary – Top 19 municipalities;
 - h. Conditional Grant summary – Top 19 municipalities;
 - i. Summary – Provinces;
 - j. Conditional Grant summary – Provinces;
 - k. Analysis of Sources of Revenue – 257 municipalities;
 - l. Listing of borrowing instruments – 726 municipalities;
 - m. Listing of investment instruments – 2402 municipalities;
 - n. Monthly repairs and maintenance expenditure – 257 municipalities.
- Service delivery information (non-financial performance) for all municipalities.



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- Non Compliance:
 - a. List municipalities not complying with Section 71 of the MFMA.

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



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Annexure A

BACKGROUND INFORMATION:

National Treasury has released the local government revenue and expenditure report for the first quarter of the 2023/24 financial year. This report covers the performance against the adopted budgets of local government for the first quarter of the municipal financial year ending on 30 September 2023 and includes spending against conditional grant allocations for the same period.

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

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

The credibility of the information contained in the *mSCOA* data strings is a concern but is improving as the reform is maturing. 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 Excel spreadsheet and then import the excel spreadsheets into the system. Often this manipulation of data leads to unauthorised, irregular, fruitful and wasteful (UIFW) expenditure and fraud and corruption as the controls that are built into the core financial systems are not triggered and transactions go through that should not; and
- Municipalities are not locking their adopted budgets or their financial systems at month-end to ensure prudent financial management. To enforce municipalities to lock their budgets and close their financial system at month-end in 2023/24, the Local Government Portal is locked at the end of each quarter. System vendors were also requested to build this functionality into their municipal financial systems.

The Section 71 report facilitates transparency in reporting, better in-year management as well and the oversight of the financial performance of municipalities against their adopted budgets. This report is therefore a management tool that serves as an early warning mechanism for councils,



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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

22. The figures reported below for operating revenue and expenditure and capital expenditure exclude Nelson Mandela Bay Metro as the Metro reported an error in the Local Government database. This skewed all the first quarter figures for the country and made them meaningless, hence a decision was taken to exclude them on the reporting of the statement of financial performance and capital expenditure. According to the Nelson Mandela Metro, they erroneously reported movements and committed to correct the error in Month 4. National Treasury will monitor progress in this regard to avoid repetition of the same error going forward.
23. As at 30 September 2023, aggregate spending by municipalities was 20.7 per cent or R122.9 billion of the total adopted expenditure budget of R592.7 billion. Aggregated billing and other revenue was 25.3 per cent or R152.1 billion of the total adopted revenue budget of R600.5 billion.
24. Capital expenditure amounts to R9.3 billion or 12.6 per cent of the adopted capital budget of R74 billion.
25. The adopted operating expenditure budget amounts to R518.7 billion, of which R13.6 billion (21.9 per cent) was spent by 30 September 2023.
26. Municipalities adopted a budget of R154.5 billion in respect of salaries and wages (including remuneration of councillors), representing a R7.9 billion or a 5.4 per cent increase from the adopted budget of R146.6 billion for the 2022/23 municipal financial year. The budget for salaries and wages constitutes 28.8 per cent of the total adopted operating expenditure budget of R535.9 billion. As at 30 September 2023, R34 billion or 22 per cent of the adopted salary budget was spent.
27. In the period under review, capital expenditure amounts to R9.3 billion or 12.6 per cent of the adopted capital budget of R74 billion.
28. Aggregated year-to-date operating expenditure for metros amounts to R69.3 billion or 22.9 per cent. On average, the operational expenditure for metros represents an annual increase of



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2.5 per cent compared to the first quarter of the 2022/23 financial year. The City of Johannesburg reported the highest operational spending level of 33.1 per cent, while the lowest operating spending level of 9.4 per cent is recorded by the City of Tshwane.

29. When billed revenue is compared to actual expenditure, the performance of metros reflects a surplus in all trading services for the first quarter of the 2023/24 financial year. This comparison excludes secondary costs incurred or actual revenues collected:
- Billed water revenue totaled R12.9 billion against expenditure of R11.4 billion;
 - Billed energy sources revenue totaled R30.7 billion against expenditure of R25.6 billion;
 - Billed waste water management revenue totaled R4.8 billion against expenditure of R2.1 billion, and
 - Billed waste management revenue totaled R4 billion against expenditure R2.6 billion.
30. Aggregate municipal consumer debts amounted to R306.7 billion (compared to R289.8 billion reported in the first quarter of 2022/23) as at 30 September 2023. A total amount of R4.9 billion or 1.6 per cent has been written off as bad debt. However, Govan Mbeki recorded incorrect figures of negative R315.3 million for bad debts written off and reliance can therefore not be placed on the aggregated amount of bad debt written-off.
31. Debt owed to municipalities in the category of below 90 days, amounts to R49.7 billion. This should not be interpreted as the National Treasury suggesting that the balance must be written-off by municipalities.
32. Metropolitan municipalities are owed R144 billion (R147.5 billion reported in the first quarter of 2022/23) in outstanding debt as at 30 September 2023. The largest contributors were the Cities of Johannesburg at R50.8 billion, eThekweni at R27.3 billion and Ekurhuleni at R23.6 billion.
33. Households in metropolitan areas are reported to account for R108.1 billion or 75.1 per cent of outstanding debt, followed by businesses which account for R29.4 billion or 20.4 per cent. Debt owed by government agencies is at R5.2 billion or 3.6 per cent of the total outstanding debt owed to metros.
34. As at 30 September 2023 secondary cities are owed R66.6 billion (R55.9 billion reported in the first quarter of 2022/23) in outstanding consumer debt. The majority of debt is still owed by households amounting to R45.3 billion or 68 per cent of the total outstanding debt. An analysis by customer group indicates an amount of R57.6 billion or 86.4 per cent has been outstanding for more than 90 days.



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35. The creditors' age analysis shows that R101.4 billion is owed by municipalities as at 30 September 2023, an increase of R15.1 billion compared to the R86.2 billion reported in the first quarter of 2022/23. Provinces with the highest percentage of outstanding municipal creditors in the category greater than 90 days include Northern Cape at 88.8 per cent, Free State at 85.7 per cent, Mpumalanga at 83.2 per cent and North West at 79.6 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.
36. Analysis of the collection rates indicates that while municipalities have budgeted for a 83.1 per cent collection rate, aggregated actual collection performance against billed is only 56.1 per cent. The metros budgeted for an 87.8 per cent collection rate and collected only 53.7 per cent. The secondary cities seem to be performing better than the national and metro average, the budgeted billing was 72.4 per cent and the actual collection was 61.4 per cent.
37. The underperformance of actual collections against billed revenue holds a significant risk for the liquidity position of most municipalities as the planned expenditure is based on a higher performance level.
38. The underperformance of actual collections against billed revenue can be attributed to, amongst others, the affordability of municipal services. The economic slowdown and substantial increases associated with Eskom bulk purchases are directly impacting on affordability and subsequently the ability of consumers to pay for services.
39. The total balance on borrowing for all municipalities equates to R68.9 billion as at 30 September 2023. This includes long term loans of R57.9 billion, long term marketable bonds of R5.1 billion, and other long term non-marketable bonds of R4.9 billion. The balance represents other short- and long-term financing instruments.
40. As at 30 September 2023 the closing balance for investments made by municipalities equates to R48.4 billion. This is R3.7 billion more than the R44.7 billion reported in the first quarter of the previous financial year (2022/23). Investments include Bank Deposits of R45.3 billion, Guaranteed Endowment Policies (sinking funds) of R2.5 billion, Listed Corporate Bonds of R382.5 million and other smaller investments.



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Conditional Grants

Conditional Grants Expenditure as at 30 September 2023

41. The Division of Revenue Act, 2023 (Act No.5 of 2023) (DoRA) gazetted on 15 June 2023 provides for the equitable division of nationally raised revenue between the three spheres of government (National, Provincial and Local Governments). DoRA further provides that all conditional grants allocated to municipalities must be spent subject to the legislated conditions as articulated in the respective conditional grant frameworks. Funds raised by national government are transferred to municipalities through conditional and unconditional grants.
42. Sections 11 and 12 of the 2023 DoRA requires municipalities to report information on conditional grants received, withheld, or stopped and their performance on their allocations in accordance with sections 71 and 74 of the MFMA, 2003 (Act No. 56 of 2003) on a monthly and quarterly basis.
43. The DoRA allocated a total amount of R163.9 billion (R154.1 billion in 2022/23) in direct transfers to local government for the 2023/24 financial year. Over the medium term, direct transfers to local government account for 9.7 per cent of national government's non-interest expenditure, and account for 10.5 per cent, when indirect transfers are added. This allocation of R163.9 billion includes unconditional transfers in the form of the Equitable Share and related (R113.4 billion), direct conditional grants allocated for capacity grants (R2.2 billion), direct conditional grants for infrastructure projects (R49.7 billion, including of the Urban Settlements Development Grant (USDG) of R8.1 billion) and indirect conditional grants (R8.3 billion - a slight increase from the R8 billion allocated in 2022/23).
44. As at 30 September 2023, of the R43.7 billion (excluding USDG) allocated to municipalities in direct conditional grants for 2023/24, R14.7 billion or 33.5 per cent was transferred to municipalities. National government departments reported expenditure of R6.4 billion representing 14.6 per cent expenditure of the R43.7 billion allocated to municipalities (43.6 per cent of the transferred amount). However, the reported expenditure by municipalities is significantly low at 10 per cent of the allocation. This shows some of the submitted cash flows informing the transfers were not realistic, and some municipalities were not ready to implement some of the projects planned for the 2023/24, given the low levels of expenditure against the transferred funds in the first quarter.
45. The eight metropolitan municipalities are the largest contributors to the economy in the country and are therefore allocated the lion's share of transfers from national government to municipalities of R12.7 billion in direct conditional grants (excluding R8.1 billion in USDG



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allocation for metros). From this allocation R3.5 billion or 27.5 per cent was transferred to metros as at 30 September 2023 and R1.4 billion or 38.6 per cent of the transferred amount was reported as spent. This excludes supplementary grants such as the Urban Settlements Development Grant (USDG) as the grant is reported as part of the overall capital budget of the receiving metropolitan municipalities.

46. The performance of the metros is nothing to write home about, especially as they should be exemplary in their performance, as they are perceived to be better capacitated and equipped to spend their allocated funds. The best performing metros are i.e., Ekurhuleni in Gauteng reported expenditure of only R322 million or 17.1 per cent of the R1.8 billion allocation in direct conditional grants (77.9 per cent of the transferred amount of R413.1 million), followed by Cape Town and eThekweni with expenditure at 16.6 per cent and 16.2 per cent of their allocations respectively. Buffalo City managed to spend 11.1 per cent of their allocation.
47. All other metropolitan municipalities failed to spend at least 10 per cent of their allocations, with the worst being Mangaung metropolitan municipality, which managed to spend less than 1 per cent of their allocation (0.8 per cent). Nelson Mandela Bay, City of Johannesburg and City of Tshwane managed to spend between 3 per cent and 4.2 per cent of their allocations. As the engines of economic growth in South Africa, the metros' performance is very worrying, as they have a critical role to play in turning the fortunes of the South African economy from the precarious state that it is currently in. Despite the challenges they face, the metros must get it right.

Capacity Building and Other Conditional Grants Expenditure as at 30 September 2023

48. In 2023/24 a total of R2.2 billion is allocated to municipalities in the form of capacity building and other grants. These grants are intended to assist municipalities in the development of their management, planning, technical, budgeting, and financial management capacity over a reasonable period. This included the Municipal Disaster Relief Grant (MDRG) which assists municipalities in alleviating the impact of a disaster, such as the floods that occurred across six of the nine provinces in February this year, which resulted in damages to property, infrastructure like roads and stormwater infrastructure, water, sanitation, community infrastructure and other municipal infrastructure, as well as loss of lives. Funding has again in 2022/23 been allocated to affected municipalities to continue with efforts to alleviate the impact of the floods.
49. The capacity building conditional grants have not performed as well as expected, except for the Infrastructure Skills Development Grant (ISDG), where municipalities reported to have spent 25.4 per cent of the allocation as at the end of the first quarter of 2023/24 followed by



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the Expanded Public Works Programme (EPWP) Integrated grant for municipalities at 19.3 per cent of the allocation. Municipalities reported the Financial Management Grant (FMG) and the Programme and Project Preparation Support Grant (PPPSG) spending of 9.9 per cent and 7.4 per cent, respectively.

50. The other capacity building grant i.e. the MDRG only managed to spend 4.6 per cent, and the poor expenditure on the MDRG is discouraging, especially as the funds are meant to enable timely response by municipalities to address community needs regarding impending or disastrous events classified by the National Disaster Management Centre. The funds are meant to be spent immediately and ensure the immediate consequences of disasters are mitigated or alleviated. The MDRG funds were transferred to municipalities on 15 June 2023, and must be spent within six months from date of transfer on the affected communities. The Transferring Officer (TO) of the poorly performing conditional grants together with the receiving municipalities need to develop measures to address the challenges associated with the poor performance of these grants and provide support to the areas that are lacking to ensure better performance and impact of these grants towards a developmental local government.

Infrastructure Conditional Grants Expenditure as at 30 September 2023

51. To assist municipalities with infrastructure development in 2023/24, infrastructure conditional grants allocations amount to R49.7 billion. A minor increase from the R48.8 billion allocated in the 2022/23 revised budget. As at the end of the first quarter, R12.9 billion or 26 per cent in infrastructure grants had been transferred to municipalities.
52. The performance of the infrastructure grants to municipalities during the first quarter was not satisfactory, where the Neighbourhood Development Partnership Grant (NDPG) reported the highest expenditure percentage of 12.6 per cent of the allocation. The Municipal Infrastructure Grant (MIG) and the Integrated Urban Development Grant (IUDG) reported expenditure of 12.5 per cent and 12.4 per cent respectively. The Integrated National Electrification Programme (INEP) grant and the Regional Bulk Infrastructure Grant (RBIG) both reported expenditure of 8.4 per cent of their allocations, while the Water Services Infrastructure Grant (WSIG) reported expenditure of 8.6 per cent.
53. The lowest spending grants under the infrastructure grants during the first quarter were the two Department of Transport (DoT) grants, the Rural Roads Asset Management Systems (RRAMS) grant and the Public Transport Network Grant (PTNG), which reported expenditure of 4.2 per cent and 5.7 per cent of their allocations, respectively. These were followed by the Municipal Disaster Recovery Grant (MDRG) and the Informal Settlements Upgrading Partnership Grant (ISUPG), where expenditure was 6.8 per cent and 7.3 per cent of the



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allocations, respectively. The low levels of expenditure on the infrastructure grants are a concern, given the economic growth of the country depends on the much-needed infrastructure development, which also creates employment opportunities, given the poverty and high unemployment in the country (especially the youth).

54. Indirect grants (Infrastructure and capacity) allocated to municipalities increased from R7.5 billion in the 2021/22 financial year to R8.3 billion in the 2023/24 financial year. Indirect grants are allocations whereby the Transferring Officers (national departments) are responsible for the implementation and administration of the grants on behalf of and for the benefit of municipalities. Performance monitoring for these grants is not included as part of the Section 71 publications because municipalities do not receive these allocations directly (allocations in-kind) but reap the benefits.



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Annexure B

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 over performance of 3.6 per cent or R5 billion on billed revenue, an under performance of 13 per cent or R17 billion on operational expenditure and an under performance of 46.1 per cent or R7.9 billion on capital expenditure.



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1. Consolidated statement of financial performance

National Quarterly Budget Summary as at 30 September 2023

Description	2022/23	Budget year 2023/24						Full Year Forecast
		Original Budget	Q1 Sept Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	
R thousands	Audited Outcome							
Financial Performance								
Property rates	76 443 754	89 401 046	25 315 230	25 315 230	23 020 273	2 294 958	9.97	89 401 018
Service charges	199 515 578	259 969 823	62 172 330	62 172 330	66 884 233	(4 711 903)	-7.04	259 955 795
Investment revenue	5 334 925	4 318 375	1 538 881	1 538 881	1 140 968	397 913	0.35	4 322 058
Transfer and subsidies - Operational	97 166 689	105 654 402	39 849 629	39 849 629	29 112 718	10 736 910	36.88	105 755 047
Other own revenue	51 426 857	60 592 081	13 994 375	13 994 375	17 749 048	(3 754 673)	-21.15	60 614 980
Total Revenue (excluding capital transfers and contributions)	429 887 804	519 935 727	142 870 446	142 870 446	137 907 241	4 963 205	3.60	520 048 898
Employee costs	118 357 740	144 871 462	32 006 974	32 006 974	35 137 120	(3 130 145)	-8.91	144 889 398
Remuneration of councillors	4 379 504	4 970 461	1 114 497	1 114 497	1 237 641	(123 143)	-9.95	4 971 217
Depreciation and amortisation	34 854 398	37 069 881	6 373 074	6 373 074	9 099 447	(2 726 373)	-29.96	37 069 231
Finance charges	12 762 755	10 055 708	2 351 590	2 351 590	2 253 111	98 479	4.37	10 052 649
Inventory consumed and bulk purchases	138 277 595	172 233 399	42 544 589	42 544 589	46 898 209	(4 353 620)	-9.28	172 210 862
Transfers and subsidies	4 965 093	4 258 207	2 028 762	2 028 762	1 038 134	990 628	95.42	4 279 285
Other expenditure	138 916 405	145 135 849	27 149 954	27 149 954	34 924 766	(7 774 811)	-22.26	145 217 987
Total Expenditure	452 513 491	518 594 965	113 569 440	113 569 440	130 588 427	(17 018 986)	(13.03)	518 690 630
Surplus/(Deficit)	(22 625 687)	1 340 762	29 301 005	29 301 005	7 318 814	21 982 191	300.35	1 358 269
Transfers and subsidies - capital (monetary allocations)								
	37 144 598	47 219 208	5 389 773	5 389 773	11 685 107	(6 295 335)	-53.87	47 370 718
Transfers and subsidies - capital (in-kind)	736 495	148 703	(690)	(690)	37 160	(37 850)	(101.86)	148 703
Surplus/(Deficit) after capital transfers & contributions	15 255 406	48 708 673	34 690 088	34 690 088	19 041 081	15 649 007	82.19	48 877 690
Share of Surplus/Deficit attributable to Associate	1 269 390	539 389	435 347	435 347	139 603	295 744	211.85	539 389
Surplus/(Deficit) for the year	16 524 796	49 248 062	35 125 435	35 125 435	19 180 684	15 944 751	83.13	49 417 079
Capital expenditure & funds sources								
Capital expenditure	149 838 934	74 013 082	9 309 618	9 309 618	17 258 041	(7 948 423)	(46.06)	75 425 288
Transfers recognised - capital	46 520 115	44 949 739	6 223 070	6 223 070	10 899 390	(4 676 320)	(42.90)	45 147 872
Borrowing	8 681 555	13 050 860	1 268 300	1 268 300	2 350 175	(1 081 875)	(46.03)	13 141 328
Internally generated funds	49 312 084	22 553 890	1 749 908	1 749 908	5 643 019	(3 893 111)	(68.99)	23 676 947
Total sources of capital funds	104 513 754	80 554 489	9 241 279	9 241 279	18 892 585	(9 651 306)	(51.09)	81 966 148

Source: National Treasury Local Government Database



MEDIA STATEMENT

2. Consolidated statement of financial position

National Quarterly Budget Statement - Financial Position as at 30 September 2023

Description	Budget year 2023/24							
	Original Budget	Adjusted Budget	Q1 Sept Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
R thousands								
ASSETS								
Current assets								
Cash and cash equivalents	112 141 313	112 287 193	50 766 599	50 766 599	56 768 591	(6 001 991)	(10.57)	112 287 193
Trade and other receivables from exchange transactions	95 753 155	96 004 701	37 726 497	37 726 497	33 622 200	4 104 297	12.21	96 004 701
Receivables from non-exchange transactions	35 582 465	35 194 033	34 267 064	34 267 064	12 673 173	21 593 892	170.39	35 194 033
Current portion of non-current receivables	457 738	455 115	2 024 315	2 024 315	122 260	1 902 055	1 555.75	455 115
Inventory	10 508 206	10 510 117	3 616 568	3 616 568	4 564 368	(947 800)	(20.77)	10 510 117
VAT	21 455 428	21 471 906	56 278 045	56 278 045	21 091 790	35 186 254	166.82	21 471 906
Other current assets	2 928 663	3 146 467	2 835 365	2 835 365	1 189 455	1 645 910	138.38	3 146 467
Total current assets	278 826 968	279 069 532	187 514 452	187 514 452	130 031 836	57 482 616	44.21	279 069 532
Non current assets								
Investments	6 402 319	6 404 243	7 026 340	7 026 340	1 207 239	5 819 101	482.02	6 404 243
Investment property	31 073 025	31 073 561	22 968 316	22 968 316	17 605 302	5 363 014	30.46	31 073 561
Property, plant and equipment	781 528 817	782 994 757	504 679 792	504 679 792	397 698 442	106 981 350	26.90	782 994 757
Biological assets	391 741	391 741	82 913	82 913	236 748	(153 836)	(64.98)	391 741
Living and non-living resources	2 007	2 007	(7)	(7)	2 058	(2 065)	(100.36)	2 007
Heritage assets	1 703 719	1 704 119	634 485	634 485	1 131 092	(496 607)	(43.91)	1 704 119
Intangible assets	7 269 664	7 261 256	2 929 973	2 929 973	1 954 607	975 365	49.90	7 261 256
Trade and other receivables from exchange transactions	868 984	869 769	413 034	413 034	661 714	(248 680)	(37.58)	869 769
Non-current receivables from non-exchange transactions	797 006	794 329	409 827	409 827	297 319	112 508	37.84	794 329
Other non-current assets	4 767 079	4 767 079	4 234 589	4 234 589	1 271 729	2 962 860	232.98	4 767 079
Total non current assets	834 804 361	836 262 860	543 379 262	543 379 262	422 066 251	121 313 011	28.74	836 262 860
TOTAL ASSETS	1 113 631 328	1 115 332 392	730 893 714	730 893 714	552 098 087	178 795 627	32.38	1 115 332 392
LIABILITIES								
Current liabilities								
Bank overdraft	27 746	27 746	756	756	11 001	(10 245)	(93.13)	27 746
Financial liabilities	10 387 484	10 321 701	6 588 461	6 588 461	3 823 966	2 764 495	72.29	10 321 701
Consumer deposits	6 877 148	6 873 109	3 915 410	3 915 410	2 072 375	1 843 035	88.93	6 873 109
Trade and other payables from exchange transactions	154 456 148	155 582 877	86 615 648	86 615 648	59 471 519	27 144 129	45.64	155 582 877
Trade and other payables from non-exchange transaction	5 270 980	5 253 143	16 097 929	16 097 929	2 998 264	13 099 665	436.91	5 253 143
Provision	15 845 703	15 835 059	14 174 664	14 174 664	5 229 581	8 945 083	171.05	15 835 059
VAT	14 574 638	14 584 901	55 380 678	55 380 678	17 654 726	37 725 952	213.69	14 584 901
Other current liabilities	2 282	2 282	354 724	354 724	3 002	351 722	11 717.97	2 282
Total current liabilities	207 442 129	208 480 818	183 128 270	183 128 270	91 264 434	91 863 836	100.66	208 480 818
Non current liabilities								
Financial liabilities	48 385 249	48 919 848	27 272 280	27 272 280	13 036 968	14 235 312	109.19	48 919 848
Provision	28 081 057	20 781 306	15 836 754	15 836 754	10 526 243	5 310 510	50.45	20 781 306
Long term portion of trade payables	902 403	902 403	1 168 602	1 168 602	226 531	942 071	415.87	902 403
Other non-current liabilities	16 358 445	23 652 255	8 944 693	8 944 693	7 002 792	1 941 901	27.73	23 652 255
Total non current liabilities	93 727 154	94 255 812	53 222 329	53 222 329	30 792 535	22 429 794	72.84	94 255 812
TOTAL LIABILITIES	301 169 283	302 736 631	236 350 599	236 350 599	122 056 969	114 293 630	93.64	302 736 631
NET ASSETS	812 462 046	812 595 761	494 543 115	494 543 115	430 041 118	64 501 997	15.00	812 595 761
COMMUNITY WEALTH/EQUITY								
Accumulated surplus/(deficit)	751 784 152	752 170 428	413 662 239	413 662 239	388 403 357	25 258 882	0	752 170 428
Reserves and funds	48 872 711	47 442 559	49 362 960	49 362 960	19 320 444	30 042 516	0	47 442 559
Other	0	1 328 428	289 759	289 759	0	289 759	1 207 329	1 328 428
TOTAL COMMUNITY WEALTH/EQUITY	800 656 863	800 941 415	463 314 959	463 314 959	407 723 802	55 591 157	0	800 941 415



MEDIA STATEMENT

3. Aggregated revenue and expenditure for municipalities

National aggregated revenue as at 30 September 2023

R thousands	Main appropriation			First Quarter 2023/24				Year to date: 30 September 2023				First Quarter 2022/23				Q1 of 2022/23 to Q1 of 2023/24
	Operating	Capital	Total	Operating	Capital	Total	1st Q as % of Main appropriation	Operating	Capital	Total	Total as % of main appropriation	Operating	Capital	Total	Total as % of main appropriation	
Revenue																
Category A (Metro)	305 605 581	34 190 004	339 795 586	83 984 848	3 048 250	87 033 098	25.6%	83 984 848	3 048 250	87 033 098	25.6%	92 589 680	4 295 209	96 884 889	29.9%	(10.2%)
Category B (Local)	184 045 647	35 935 075	219 980 721	49 047 465	4 878 609	53 926 074	24.5%	49 047 465	4 878 609	53 926 074	24.5%	42 550 769	3 604 130	46 154 899	23.6%	16.8%
Category C (District)	30 284 499	10 429 410	40 713 909	9 838 133	1 314 420	11 152 553	27.4%	9 838 133	1 314 420	11 152 553	27.4%	8 833 114	812 225	9 645 339	26.1%	15.6%
Total	519 935 727	80 554 489	600 490 216	142 870 446	9 241 279	152 111 724	25.3%	142 870 446	9 241 279	152 111 724	25.3%	143 973 563	8 711 563	152 685 126	27.4%	(0.4%)
Summary per Province																
Eastern Cape	30 398 092	8 001 001	38 399 094	9 758 420	1 550 422	11 308 842	29.5%	9 758 420	1 550 422	11 308 842	29.5%	15 803 234	2 655 262	18 458 496	35.1%	(38.7%)
Free State	25 163 091	3 296 201	28 459 292	6 133 191	195 087	6 328 278	22.2%	6 133 191	195 087	6 328 278	22.2%	6 035 613	265 845	6 301 457	23.8%	0.4%
Gauteng	195 921 310	21 129 381	217 050 691	55 001 615	1 408 955	56 410 570	26.0%	55 001 615	1 408 955	56 410 570	26.0%	59 221 080	1 384 124	60 605 204	31.2%	(6.9%)
Kwazulu-Natal	93 008 826	16 899 157	109 907 983	27 005 068	1 848 622	28 853 690	26.3%	27 005 068	1 848 622	28 853 690	26.3%	24 240 435	1 385 410	25 625 845	26.6%	12.6%
Limpopo	26 562 393	7 157 260	33 719 653	7 756 023	1 347 372	9 103 395	27.0%	7 756 023	1 347 372	9 103 395	27.0%	6 459 898	726 405	7 186 303	23.7%	26.7%
Mpumalanga	26 746 624	3 634 933	30 381 557	7 146 520	673 938	7 820 458	25.7%	7 146 520	673 938	7 820 458	25.7%	6 003 916	475 616	6 479 532	22.4%	20.7%
North West	26 448 249	3 075 029	29 523 278	5 630 918	330 077	5 960 995	20.2%	5 630 918	330 077	5 960 995	20.2%	3 803 242	344 281	4 147 523	14.8%	43.7%
Northern Cape	9 797 362	1 549 866	11 347 228	2 212 220	168 462	2 380 682	21.0%	2 212 220	168 462	2 380 682	21.0%	2 030 438	168 887	2 199 326	21.0%	8.2%
Western Cape	85 889 781	15 811 641	101 701 422	22 226 471	1 718 342	23 944 813	23.5%	22 226 471	1 718 342	23 944 813	23.5%	20 375 705	1 305 734	21 681 439	24.2%	10.4%
Total National	519 935 727	80 554 489	600 490 216	142 870 446	9 241 279	152 111 724	25.3%	142 870 446	9 241 279	152 111 724	25.3%	143 973 563	8 711 563	152 685 126	27.4%	(0.4%)

Source: National Treasury Local Government Database

National aggregated expenditure as at 1st Quarter Ended 30 September 2023

R thousands	Main appropriation			First Quarter 2023/24				Year to date: 30 September 2023				First Quarter 2022/23				Q1 of 2022/23 to Q1 of 2023/24
	Operating	Capital	Total	Operating	Capital	Total	1st Q as % of Main appropriation	Operating	Capital	Total	Total as % of main appropriation	Operating	Capital	Total	Total as % of main appropriation	
Expenditure																
Category A (Metro)	302 742 011	34 190 004	336 932 016	69 318 854	3 048 250	72 367 104	21.5%	69 318 854	3 048 250	72 367 104	21.5%	70 462 996	3 387 768	73 850 764	22.8%	(2.0%)
Category B (Local)	186 276 029	29 322 837	215 598 866	38 168 414	4 940 527	43 108 941	20.0%	38 168 414	4 940 527	43 108 941	20.0%	34 118 283	3 539 168	37 657 451	19.1%	14.5%
Category C (District)	29 651 929	10 500 241	40 152 170	6 084 484	1 320 841	7 405 325	18.4%	6 084 484	1 320 841	7 405 325	18.4%	4 841 229	820 869	5 662 098	15.5%	30.8%
Total	518 669 969	74 013 082	592 683 051	113 571 752	9 309 618	122 881 370	20.7%	113 571 752	9 309 618	122 881 370	20.7%	109 422 508	7 747 804	117 170 312	21.0%	4.9%
Summary per Province																
Eastern Cape	30 487 945	8 042 833	38 530 778	6 650 438	1 562 052	8 212 489	21.3%	6 650 438	1 562 052	8 212 489	21.3%	9 018 190	1 759 860	10 778 051	20.3%	(23.8%)
Free State	25 338 687	3 324 984	28 663 671	5 038 137	196 459	5 234 596	18.3%	5 038 137	196 459	5 234 596	18.3%	4 640 832	267 122	4 907 954	18.3%	6.7%
Gauteng	193 526 039	14 423 413	207 949 453	45 501 856	1 397 347	46 899 203	22.6%	45 501 856	1 397 347	46 899 203	22.6%	45 543 372	1 384 691	46 928 063	24.3%	(0.1%)
Kwazulu-Natal	92 893 527	16 920 947	109 814 474	21 438 657	1 902 526	23 341 184	21.3%	21 438 657	1 902 526	23 341 184	21.3%	18 999 485	1 388 077	20 387 562	21.2%	14.5%
Limpopo	25 319 257	7 157 260	32 476 517	6 092 346	1 353 497	7 445 843	22.9%	6 092 346	1 353 497	7 445 843	22.9%	4 270 134	732 955	5 003 090	17.0%	48.8%
Mpumalanga	27 555 225	3 697 460	31 252 685	6 130 900	676 063	6 806 963	21.8%	6 130 900	676 063	6 806 963	21.8%	5 720 000	476 783	6 196 783	21.0%	9.8%
North West	26 608 577	3 081 209	29 689 787	4 366 806	333 516	4 700 322	15.8%	4 366 806	333 516	4 700 322	15.8%	4 023 351	342 219	4 365 570	15.7%	7.7%
Northern Cape	10 146 112	1 549 910	11 696 022	1 694 245	168 712	1 862 957	15.9%	1 694 245	168 712	1 862 957	15.9%	1 519 849	169 526	1 689 375	15.9%	10.3%
Western Cape	86 794 600	15 815 064	102 609 664	16 658 367	1 719 446	18 377 813	17.9%	16 658 367	1 719 446	18 377 813	17.9%	15 687 296	1 226 571	16 913 866	18.6%	8.7%
Total National	518 669 969	74 013 082	592 683 051	113 571 752	9 309 618	122 881 370	20.7%	113 571 752	9 309 618	122 881 370	20.7%	109 422 508	7 747 804	117 170 312	21.0%	4.9%

Source: National Treasury Local Government Database



MEDIA STATEMENT

Salaries and wages expenditure as at 1st Quarter Ended 30 September 2023

	Budget	First Quarter 2023/24		Year to date: 30 September 2023		First Quarter 2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total as % of main appropriation	Actual Expenditure	Total as % of main appropriation	
R thousands								
Category A (Metro)	86 262 073	19 331 966	22.4%	19 331 966	22.4%	19 452 510	23.6%	(0.6%)
Category B (Local)	55 969 571	11 995 785	21.4%	11 995 785	21.4%	11 417 098	21.7%	5.1%
Category C (District)	12 259 550	2 699 416	22.0%	2 699 416	22.0%	2 654 058	22.7%	1.7%
Total	154 491 194	34 027 167	22.0%	34 027 167	22.0%	33 523 666	22.9%	1.5%
Per Province								
Eastern Cape	15 937 614	3 317 040	20.8%	3 317 040	20.8%	3 274 848	21.9%	1.3%
Free State	7 947 089	1 644 806	20.7%	1 644 806	20.7%	1 709 808	22.6%	(3.8%)
Gauteng	48 645 294	11 393 061	23.4%	11 393 061	23.4%	12 034 644	25.6%	(5.3%)
Kwazulu-Natal	26 830 268	5 825 518	21.7%	5 825 518	21.7%	5 491 654	22.0%	6.1%
Limpopo	8 550 876	1 896 308	22.2%	1 896 308	22.2%	1 711 562	21.1%	10.8%
Mpumalanga	8 403 874	1 999 231	23.8%	1 999 231	23.8%	1 877 740	23.5%	6.5%
North West	6 771 573	1 386 501	20.5%	1 386 501	20.5%	1 270 527	19.5%	9.1%
Northern Cape	3 854 264	741 171	19.2%	741 171	19.2%	681 595	19.4%	8.7%
Western Cape	27 550 343	5 823 530	21.1%	5 823 530	21.1%	5 471 288	21.1%	6.4%
Total	154 491 194	34 027 167	22.0%	34 027 167	22.0%	33 523 666	22.9%	1.5%

Source: National Treasury Local Government Database



MEDIA STATEMENT

4. Aggregate revenue and expenditure trends for metros

Metros aggregated revenue as at 1st Quarter Ended 30 September 2023

R thousands	Main appropriation			First Quarter 2023/24				Year to date: 30 September 2023				First Quarter 2022/23				Q1 of 2022/23 to Q1 of 2023/24
	Operating Revenue	Capital Revenue	Total	Operating Revenue	Capital Revenue	Total	1st Q as % of Main appropriation	Operating Revenue	Capital Revenue	Total	Total Revenue as % of main appropriation	Operating Revenue	Capital Revenue	Total	Total Revenue as % of main appropriation	
Buffalo City	9 415 557	1 219 326	10 634 883	2 667 023	160 140	2 827 164	26.6%	2 667 023	160 140	2 827 164	26.6%	2 377 982	114 806	2 492 788	22.7%	13.4%
Cape Town	58 890 332	11 034 869	69 925 201	14 956 844	1 175 807	16 132 651	23.1%	14 956 844	1 175 807	16 132 651	23.1%	13 702 195	805 538	14 507 733	23.8%	11.2%
City of Ekurhuleni	55 326 542	2 767 670	58 094 213	15 016 369	217 658	15 234 027	26.2%	15 016 369	217 658	15 234 027	26.2%	13 627 686	231 586	13 859 271	26.9%	9.9%
eThekwinini	52 562 916	8 143 224	60 706 140	14 408 216	520 517	14 928 733	24.6%	14 408 216	520 517	14 928 733	24.6%	13 233 830	381 969	13 615 799	26.3%	9.6%
City of Johannesburg	75 393 870	7 642 206	83 036 076	20 707 711	924 276	21 631 987	26.1%	20 707 711	924 276	21 631 987	26.1%	28 108 861	843 594	28 952 456	37.2%	(25.3%)
Mangaung	9 311 433	1 154 487	10 465 920	2 669 469	(32 300)	2 637 169	25.2%	2 669 469	(32 300)	2 637 169	25.2%	2 482 332	75 228	2 557 560	25.6%	3.1%
City of Tshwane	44 704 931	2 228 222	46 933 153	13 559 215	82 152	13 641 367	29.1%	13 559 215	82 152	13 641 367	29.1%	12 345 354	234 039	12 579 393	28.0%	8.4%
Total	305 605 581	34 190 004	339 795 586	83 984 848	3 048 250	87 033 098	25.6%	83 984 848	3 048 250	87 033 098	25.6%	85 878 240	2 686 759	88 564 999	28.8%	(1.7%)

Source: National Treasury Local Government Database

Metros aggregated expenditure as at 1st Quarter Ended 30 September 2023

R thousands	Main appropriation			First Quarter 2023/24				Year to date: 30 September 2023				First Quarter 2022/23				Q1 of 2022/23 to Q1 of 2023/24
	Operating Expenditure	Capital Expenditure	Total	Operating Expenditure	Capital Expenditure	Total	1st Q as % of Main appropriation	Operating Expenditure	Capital Expenditure	Total	Total Expenditure as % of main appropriation	Operating Expenditure	Capital Expenditure	Total	Total Expenditure as % of main appropriation	
Buffalo City	9 405 342	1 219 326	10 624 668	2 696 083	160 140	2 856 223	26.9%	2 696 083	160 140	2 856 223	26.9%	2 447 427	114 806	2 562 233	23.4%	11.5%
Cape Town	59 375 921	11 034 869	70 410 790	11 433 466	1 175 807	12 609 273	17.9%	11 433 466	1 175 807	12 609 273	17.9%	10 804 519	806 594	11 611 112	18.9%	8.6%
City of Ekurhuleni	54 927 662	2 767 670	57 695 332	12 268 055	217 658	12 485 713	21.6%	12 268 055	217 658	12 485 713	21.6%	11 396 425	231 586	11 628 011	22.7%	7.4%
eThekwinini	52 289 469	8 143 224	60 432 693	12 244 283	520 517	12 764 800	21.1%	12 244 283	520 517	12 764 800	21.1%	10 795 626	381 969	11 177 594	21.7%	14.2%
City of Johannesburg	73 379 686	7 642 206	81 021 892	24 263 227	924 276	25 187 504	31.1%	24 263 227	924 276	25 187 504	31.1%	19 407 107	843 594	20 250 701	26.1%	24.4%
Mangaung	8 746 025	1 154 487	9 900 511	2 231 080	(32 300)	2 198 779	22.2%	2 231 080	(32 300)	2 198 779	22.2%	2 226 079	75 228	2 301 307	24.4%	(4.5%)
City of Tshwane	44 617 907	2 228 222	46 846 129	4 182 661	82 152	4 264 813	9.1%	4 182 661	82 152	4 264 813	9.1%	10 536 800	234 039	10 770 838	24.0%	(60.4%)
Total	302 742 011	34 190 004	336 932 016	69 318 854	3 048 250	72 367 104	21.5%	69 318 854	3 048 250	72 367 104	21.5%	67 613 783	2 687 814	70 301 597	22.9%	2.9%

Source: National Treasury Local Government Database



MEDIA STATEMENT

Metros Quarterly Budget Summary as at 30 September 2023

Description	2022/23	Budget year 2023/24							
		Audited Outcome	Original Budget	Q1 Sept Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	50 887 645	60 777 172	16 501 026	16 501 026	15 211 643	1 289 382	8.48	60 777 172	
Service charges	127 842 334	169 220 101	43 272 484	43 272 484	44 250 468	(977 984)	-2.21	169 220 101	
Investment revenue	2 711 811	2 143 549	752 673	752 673	627 562	125 110	19.94	2 143 549	
Transfer and subsidies - Operational	31 202 568	34 773 614	13 576 128	13 576 128	10 036 817	3 539 311	35.26	34 810 499	
Other own revenue	32 248 567	38 691 145	9 882 537	9 882 537	12 477 054	(2 594 517)	-20.79	38 691 145	
Total Revenue (excluding capital transfers and contributions)	244 892 926	305 605 581	83 984 848	83 984 848	82 603 545	1 381 303	1.67	305 642 466	
Employee costs	61 714 735	80 630 491	18 191 447	18 191 447	19 280 288	(1 088 841)	-5.65	80 635 338	
Remuneration of councillors	839 648	982 310	234 825	234 825	245 763	(10 938)	-4.45	982 310	
Depreciation and amortisation	16 314 594	18 332 719	3 165 929	3 165 929	4 579 739	(1 413 811)	-30.87	18 332 719	
Finance charges	6 200 741	7 208 311	1 534 036	1 534 036	1 634 664	(100 629)	-6.16	7 208 311	
Inventory consumed and bulk purchases	84 893 265	111 439 667	28 486 163	28 486 163	31 920 212	(3 434 049)	-10.76	111 439 647	
Transfers and subsidies	2 088 159	2 082 201	1 478 023	1 478 023	581 079	896 944	154.36	2 099 754	
Other expenditure	71 148 362	81 991 308	16 226 120	16 226 120	19 694 574	(3 468 454)	-17.61	82 005 812	
Total Expenditure	243 199 504	302 667 007	69 316 542	69 316 542	77 936 320	(8 619 778)	(11.06)	302 703 892	
Surplus/(Deficit)	1 693 422	2 938 574	14 668 306	14 668 306	4 667 226	10 001 080	214.28	2 938 574	
Transfers and subsidies - capital (monetary allocations)									
	11 085 362	16 793 458	1 535 757	1 535 757	3 902 654	(2 366 897)	-60.65	16 799 958	
Transfers and subsidies - capital (in-kind)	49 995	-	40	40	-	40		-	
Surplus/(Deficit) after capital transfers & contributions	12 828 779	19 732 032	16 204 103	16 204 103	8 569 879	7 634 223	89.08	19 738 532	
Share of Surplus/Deficit attributable to Associate	1 049 967	255 945	386 848	386 848	68 742	318 107	462.76	255 945	
Surplus/(Deficit) for the year	13 878 746	19 987 977	16 590 951	16 590 951	8 638 621	7 952 330	92.06	19 994 477	
Capital expenditure & funds sources									
Capital expenditure	54 317 129	34 190 004	3 048 250	3 048 250	7 231 235	(4 182 986)	(57.85)	34 687 990	
Transfers recognised - capital	12 576 719	16 585 668	1 344 440	1 344 440	3 860 095	(2 515 655)	(65.17)	16 592 168	
Borrowing	5 642 888	10 500 000	1 001 435	1 001 435	1 823 799	(822 364)	(45.09)	10 500 000	
Internally generated funds	6 532 342	7 104 336	702 375	702 375	1 547 341	(844 967)	(54.61)	7 595 822	
Total sources of capital funds	24 751 949	34 190 004	3 048 250	3 048 250	7 231 235	(4 182 986)	(57.85)	34 687 990	

Source: National Treasury Local Government Database



MEDIA STATEMENT

5. Aggregated revenue and expenditure for secondary cities

19 Secondary cities aggregated budgets and revenue as at 1st Quarter Ended 30 September 2023

R thousands	Main appropriation			First Quarter 2023/24				Year to date: 30 September 2023				First Quarter 2022/23				Q1 of 2022/23 to Q1 of 2023/24
	Operating Revenue	Capital Revenue	Total	Operating Revenue	Capital Revenue	Total	1st Q as % of Main appropriation	Operating Revenue	Capital Revenue	Total	Total Revenue as % of main appropriation	Operating Revenue	Capital Revenue	Total	Total Revenue as % of main appropriation	
City of Matlosana	4 214 556	231 469	4 446 025	1 112 909	4 098	1 117 007	25.1%	1 112 909	4 098	1 117 007	25.1%	1 056 765	15 818	1 072 582	25.3%	4.1%
City of Mbombela	4 154 810	645 474	4 800 284	1 218 114	143 059	1 361 173	28.4%	1 218 114	143 059	1 361 173	28.4%	1 032 934	49 801	1 082 736	23.8%	25.7%
Drakenstein	2 992 382	457 423	3 449 805	785 699	14 550	800 249	23.2%	785 699	14 550	800 249	23.2%	734 897	29 300	764 197	25.8%	4.7%
Emalahleni (MP)	4 709 690	241 269	4 950 958	1 124 693	40 340	1 165 033	23.5%	1 124 693	40 340	1 165 033	23.5%	980 603	18 332	998 936	23.7%	16.6%
Emfuleni	7 960 575	539 963	8 500 537	2 232 361	5 858	2 238 219	26.3%	2 232 361	5 858	2 238 219	26.3%	2 121 944	11 197	2 133 141	28.7%	4.9%
George	3 117 845	1 023 043	4 140 888	691 009	117 830	808 839	19.5%	691 009	117 830	808 839	19.5%	576 052	119 653	695 705	19.0%	16.3%
Govan Mbeki	3 087 553	123 427	3 210 980	639 775	46 548	686 323	21.4%	639 775	46 548	686 323	21.4%	620 920	16 932	637 853	21.3%	7.6%
J B Marks	2 145 574	189 042	2 334 616	576 175	23 088	599 263	25.7%	576 175	23 088	599 263	25.7%	590 550	131 419	721 969	30.0%	(17.0%)
Madibeng	2 556 367	361 808	2 918 175	734 999	67 557	802 556	27.5%	734 999	67 557	802 556	27.5%	719 855	12 919	732 775	25.5%	9.5%
Matjhabeng	4 158 412	202 914	4 361 326	978 752	35 994	1 014 746	23.3%	978 752	35 994	1 014 746	23.3%	823 283	22 927	846 210	22.0%	19.9%
Mogale City	3 942 644	7 159 623	11 102 267	1 056 583	53 723	1 110 306	10.0%	1 056 583	53 723	1 110 306	10.0%	913 965	5 007	918 972	24.3%	20.8%
Msunduzi	8 120 726	768 760	8 889 486	2 006 218	61 515	2 067 732	23.3%	2 006 218	61 515	2 067 732	23.3%	1 771 025	60 969	1 831 994	23.2%	12.9%
New castle	2 355 468	255 338	2 610 806	690 716	26 731	717 447	27.5%	690 716	26 731	717 447	27.5%	626 761	35 566	662 326	22.8%	8.3%
Polokwane	4 945 302	797 239	5 742 541	1 327 698	184 109	1 511 807	26.3%	1 327 698	184 109	1 511 807	26.3%	1 153 007	45 531	1 198 538	23.1%	26.1%
Rustenburg	7 967 455	614 998	8 582 453	744 552	16 926	761 478	8.9%	744 552	16 926	761 478	8.9%	(124 762)	26 862	(97 899)	(1.3%)	(877.8%)
Sol Plaatje	2 719 604	249 473	2 969 077	852 871	10 203	863 074	29.1%	852 871	10 203	863 074	29.1%	662 794	17 643	680 437	25.4%	26.8%
Stellenbosch	2 284 927	504 800	2 789 727	669 257	26 847	696 104	25.0%	669 257	26 847	696 104	25.0%	620 847	21 323	642 170	25.6%	8.4%
Steve Tshwete	2 361 424	234 741	2 596 165	570 043	22 558	592 601	22.8%	570 043	22 558	592 601	22.8%	535 938	86 203	622 142	22.4%	(4.7%)
uMhlatuze	4 931 451	802 941	5 734 392	1 479 474	193 901	1 673 375	29.2%	1 479 474	193 901	1 673 375	29.2%	1 312 780	208 626	1 521 407	28.7%	10.0%
Total	78 726 766	15 403 742	94 130 509	19 491 896	1 095 435	20 587 331	21.9%	19 491 896	1 095 435	20 587 331	21.9%	16 730 162	936 028	17 666 190	22.1%	16.5%

Source: National Treasury Local Government Database

19 Secondary cities aggregated budgets and expenditure as at 1st Quarter Ended 30 September 2023

R thousands	Main appropriation			First Quarter 2023/24				Year to date: 30 September 2023				First Quarter 2022/23				Q1 of 2022/23 to Q1 of 2023/24
	Operating Expenditure	Capital Expenditure	Total	Operating Expenditure	Capital Expenditure	Total	1st Q as % of Main appropriation	Operating Expenditure	Capital Expenditure	Total	Total Expenditure as % of main appropriation	Operating Expenditure	Capital Expenditure	Total	Total Expenditure as % of main appropriation	
City of Matlosana	4 287 708	231 469	4 519 177	613 697	4 098	617 795	13.7%	613 697	4 098	617 795	13.7%	677 046	15 818	692 864	16.7%	(10.8%)
City of Mbombela	3 916 389	645 474	4 561 862	829 861	143 059	972 920	21.3%	829 861	143 059	972 920	21.3%	893 320	49 801	943 121	21.5%	3.2%
Drakenstein	3 064 960	457 423	3 522 383	597 500	14 550	612 050	17.4%	597 500	14 550	612 050	17.4%	536 326	29 300	565 627	18.8%	8.2%
Emalahleni (MP)	4 904 490	241 269	5 150 758	859 594	40 340	899 934	17.5%	859 594	40 340	899 934	17.5%	1 386 261	18 332	1 404 593	31.8%	(35.9%)
Emfuleni	7 634 265	539 963	8 174 227	2 033 613	5 858	2 039 471	25.0%	2 033 613	5 858	2 039 471	25.0%	1 590 715	11 197	1 601 912	22.1%	27.3%
George	3 065 058	1 023 043	4 088 101	574 412	117 830	692 243	16.9%	574 412	117 830	692 243	16.9%	492 035	119 653	611 688	16.7%	13.2%
Govan Mbeki	3 019 754	172 677	3 192 431	880 096	48 663	928 759	29.1%	880 096	48 663	928 759	29.1%	600 645	16 932	617 577	21.0%	50.4%
J B Marks	2 270 095	189 042	2 459 137	492 293	23 088	515 380	21.0%	492 293	23 088	515 380	21.0%	346 914	131 593	478 506	17.9%	7.7%
Madibeng	2 551 637	361 808	2 913 445	358 631	67 557	426 188	14.6%	358 631	67 557	426 188	14.6%	411 696	12 919	424 615	14.2%	0.4%
Matjhabeng	3 974 219	202 914	4 177 133	812 424	35 994	848 418	20.3%	812 424	35 994	848 418	20.3%	392 619	22 927	415 546	10.8%	104.2%
Mogale City	4 066 603	450 885	4 517 488	908 109	53 723	961 832	21.3%	908 109	53 723	961 832	21.3%	825 525	5 007	830 532	20.6%	15.8%
Msunduzi	7 703 788	768 760	8 472 548	1 870 205	104 517	1 974 722	23.3%	1 870 205	104 517	1 974 722	23.3%	1 703 878	60 969	1 764 847	24.2%	11.9%
New castle	2 724 589	255 338	2 979 926	552 983	26 731	579 715	19.5%	552 983	26 731	579 715	19.5%	455 431	35 566	490 997	15.2%	18.1%
Polokwane	4 550 034	797 239	5 347 273	1 463 421	184 109	1 647 530	30.8%	1 463 421	184 109	1 647 530	30.8%	867 899	45 531	913 430	18.1%	80.4%
Rustenburg	7 349 869	614 998	7 964 866	625 693	16 926	642 619	8.1%	625 693	16 926	642 619	8.1%	1 191 100	26 862	1 217 963	17.1%	(47.2%)
Sol Plaatje	2 691 252	249 473	2 940 725	572 678	10 203	582 881	19.8%	572 678	10 203	582 881	19.8%	508 003	17 643	525 646	19.8%	10.9%
Stellenbosch	2 258 349	504 800	2 763 149	346 456	26 847	373 304	13.5%	346 456	26 847	373 304	13.5%	335 495	21 323	356 819	14.2%	4.6%
Steve Tshwete	2 435 283	234 741	2 670 024	621 729	22 558	644 287	24.1%	621 729	22 558	644 287	24.1%	494 597	86 203	580 801	20.2%	10.9%
uMhlatuze	4 937 024	802 941	5 739 965	1 313 913	193 901	1 507 814	26.3%	1 313 913	193 901	1 507 814	26.3%	1 148 116	208 626	1 356 742	25.2%	11.1%
Total	77 410 365	8 744 255	86 154 619	16 327 308	1 140 551	17 467 860	20.3%	16 327 308	1 140 551	17 467 860	20.3%	14 857 622	936 202	15 793 824	19.9%	10.6%

Source: National Treasury Local Government Database



MEDIA STATEMENT

Secondary Cities Quarterly Budget Summary as at 30 September 2023

Description	Budget year 2023/24						
	Original Budget	Adjusted Budget	Q1 Sept Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance
R thousands							
Financial Performance							
Property rates	12 204 782	12 204 782	3 218 567	3 218 567	3 180 725	37 841	1.19
Service charges	45 755 836	45 755 836	9 993 643	9 993 643	11 441 686	(1 448 043)	(12.66)
Investment revenue	374 626	374 626	106 399	106 399	94 185	12 215	12.97
Transfer and subsidies - Operational	13 248 763	13 248 997	4 663 059	4 663 059	3 439 367	1 223 692	35.58
Other own revenue	7 142 760	7 142 752	1 510 229	1 510 229	1 639 994	(129 766)	(7.91)
Total Revenue (excluding capital transfers and contributions)	78 726 766	78 726 992	19 491 896	19 491 896	19 795 957	(304 061)	(1.54)
Employee costs	18 251 219	18 253 751	3 961 423	3 961 423	4 512 850	(551 427)	(12.22)
Remuneration of councillors	793 099	793 079	148 634	148 634	198 304	(49 670)	(25.05)
Depreciation and amortisation	6 073 053	6 073 053	1 332 403	1 332 403	1 447 834	(115 431)	(7.97)
Finance charges	1 211 473	1 211 473	375 310	375 310	254 298	121 013	47.59
Inventory consumed and bulk purchases	30 844 903	30 838 244	7 481 488	7 481 488	7 779 697	(298 209)	(3.83)
Transfers and subsidies	244 973	245 919	54 545	54 545	56 385	(1 839)	(3.26)
Other expenditure	19 991 645	19 969 317	2 973 505	2 973 505	4 785 492	(1 811 987)	(37.86)
Total Expenditure	77 410 365	77 384 836	16 327 308	16 327 308	19 034 858	(2 707 550)	(14.22)
Surplus/(Deficit)	1 316 402	1 342 156	3 164 588	3 164 588	761 099	2 403 490	315.79
Transfers and subsidies - capital (monetary allocations)							
	5 793 137	5 809 006	831 506	831 506	1 409 730	(578 224)	(41.02)
Transfers and subsidies - capital (in-kind)	7 000	7 000	(1 351)	(1 351)	1 750	(3 101)	(177.20)
Surplus/(Deficit) after capital transfers & contributions	7 116 538	7 158 162	3 994 743	3 994 743	2 172 579	1 822 164	83.87
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	7 116 538	7 158 162	3 994 743	3 994 743	2 172 579	1 822 164	83.87
Capital expenditure & funds sources							
Capital expenditure	8 744 255	9 234 507	1 140 551	1 140 551	2 325 232	(1 184 681)	(50.95)
Transfers recognised - capital	5 617 482	5 636 149	782 489	782 489	1 312 950	(530 461)	(40.40)
Borrowing	1 183 254	1 237 334	143 140	143 140	239 670	(96 530)	(40.28)
Internally generated funds	8 603 007	9 019 986	169 805	169 805	2 436 960	(2 267 154)	(93.03)
Total sources of capital funds	15 403 742	15 893 470	1 095 435	1 095 435	3 989 579	(2 894 145)	(72.54)

Source: National Treasury Local Government Database



MEDIA STATEMENT

6. Operating revenue and expenditure per function for metros

Metros aggregated revenue and expenditure per function as at 30 September 2023

	Budget	First Quarter 2023/24		Year to date: 30 September 2023		First Quarter 2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Main appropriation	Actual Revenue	1st Q as % of Main appropriation	Actual Revenue	Total Revenue as % of main appropriation	Actual Revenue	Total Revenue as % of main appropriation	
R thousands								
Water management								
Buffalo City	1 164 266	295 008	25.3%	295 008	25.3%	285 912	27.0%	3.2%
Cape Town	9 627 460	1 273 708	13.2%	1 273 708	13.2%	1 341 159	15.9%	(5.0%)
City of Ekurhuleni	13 700 076	3 781 603	27.6%	3 781 603	27.6%	2 476 544	28.7%	52.7%
eThekweni	9 683 333	2 105 659	21.7%	2 105 659	21.7%	2 085 452	28.6%	1.0%
City of Johannesburg	9 796 266	2 527 031	25.8%	2 527 031	25.8%	3 234 210	-	(21.9%)
Mangaung	1 844 878	510 590	27.7%	510 590	27.7%	515 692	31.7%	(1.0%)
Nelson Mandela Bay	3 426 438	591 506	17.3%	591 506	17.3%	1 389 322	46.4%	(57.4%)
City of Tshwane	6 021 317	1 861 391	30.9%	1 861 391	30.9%	1 456 112	23.9%	27.8%
Total	55 264 034	12 946 496	23.4%	12 946 496	23.4%	12 784 402	35.4%	1.3%
	Budget	First Quarter 2023/24		Year to date: 30 September 2023		First Quarter 2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Water management								
Buffalo City	844 338	273 454	32.4%	273 454	32.4%	212 169	26.4%	28.9%
Cape Town	7 691 241	639 270	8.3%	639 270	8.3%	866 736	12.7%	(26.2%)
City of Ekurhuleni	11 133 052	2 439 337	21.9%	2 439 337	21.9%	1 787 772	19.1%	36.4%
eThekweni	8 687 484	1 849 217	21.3%	1 849 217	21.3%	1 448 521	21.0%	27.7%
City of Johannesburg	11 196 091	2 715 208	24.3%	2 715 208	24.3%	2 177 605	25.6%	24.7%
Mangaung	2 117 304	392 894	18.6%	392 894	18.6%	448 324	23.1%	(12.4%)
Nelson Mandela Bay	2 743 123	2 649 635	96.6%	2 649 635	96.6%	165 309	7.0%	1502.8%
City of Tshwane	5 156 712	442 507	8.6%	442 507	8.6%	837 859	16.0%	(47.2%)
Total	49 569 344	11 401 522	23.0%	11 401 522	23.0%	7 944 294	18.9%	43.5%

Source: National Treasury Local Government Database



MEDIA STATEMENT

Metros aggregated revenue and expenditure per function as at 30 September 2023

R thousands	Budget	First Quarter 2023/24		Year to date: 30 September 2023		First Quarter 2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Main appropriation	Actual Revenue	1st Q as % of Main appropriation	Actual Revenue	Total Revenue as % of main appropriation	Actual Revenue	Total Revenue as % of main appropriation	
Energy sources								
Buffalo City	2 682 089	638 960	23.8%	638 960	23.8%	586 505	22.5%	8.9%
Cape Town	20 127 337	5 679 210	28.2%	5 679 210	28.2%	5 058 008	28.7%	12.3%
City of Ekurhuleni	23 758 259	6 391 211	26.9%	6 391 211	26.9%	6 140 407	29.8%	4.1%
eThekweni	18 909 557	4 875 229	25.8%	4 875 229	25.8%	4 237 435	25.1%	15.1%
City of Johannesburg	22 972 481	5 164 762	22.5%	5 164 762	22.5%	5 114 601	24.0%	1.0%
Mangaung	3 646 129	1 047 118	28.7%	1 047 118	28.7%	952 144	26.8%	10.0%
Nelson Mandela Bay	5 305 957	1 773 392	33.4%	1 773 392	33.4%	1 342 448	27.7%	32.1%
City of Tshwane	16 954 289	5 168 308	30.5%	5 168 308	30.5%	4 192 196	26.1%	23.3%
Total	114 356 099	30 738 190	26.9%	30 738 190	26.9%	27 623 743	26.7%	11.3%
R thousands	Budget	First Quarter 2023/24		Year to date: 30 September 2023		First Quarter 2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Energy sources								
Buffalo City	3 503 924	996 360	28.4%	996 360	28.4%	931 142	30.1%	7.0%
Cape Town	17 045 289	3 882 744	22.8%	3 882 744	22.8%	3 571 627	23.8%	8.7%
City of Ekurhuleni	21 446 425	5 608 518	26.2%	5 608 518	26.2%	5 459 044	29.4%	2.7%
eThekweni	18 799 967	5 392 075	28.7%	5 392 075	28.7%	4 788 823	28.7%	12.6%
City of Johannesburg	20 788 870	6 268 318	30.2%	6 268 318	30.2%	5 967 915	32.4%	5.0%
Mangaung	3 395 493	1 195 447	35.2%	1 195 447	35.2%	1 008 085	31.8%	18.6%
Nelson Mandela Bay	6 686 111	1 925 981	28.8%	1 925 981	28.8%	1 653 395	29.2%	16.5%
City of Tshwane	17 459 646	321 681	1.8%	321 681	1.8%	4 236 963	25.4%	(92.4%)
Total	109 125 725	25 591 124	23.5%	25 591 124	23.5%	27 616 994	28.4%	(7.3%)

Source: National Treasury Local Government Database



MEDIA STATEMENT

Metros aggregated revenue and expenditure per function as at 30 September 2023

R thousands	Budget	First Quarter 2023/24		Year to date: 30 September 2023		First Quarter 2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Main appropriation	Actual Revenue	1st Q as % of Main appropriation	Actual Revenue	Total Revenue as % of main appropriation	Actual Revenue	Total Revenue as % of main appropriation	
Waste water management								
Buffalo City	628 112	197 020	31.4%	197 020	31.4%	181 955	30.4%	8.3%
Cape Town	3 205 883	900 115	28.1%	900 115	28.1%	788 822	27.4%	14.1%
City of Ekurhuleni	1 401 630	371 017	26.5%	371 017	26.5%	968 530	27.5%	(61.7%)
eThekweni	2 459 087	600 497	24.4%	600 497	24.4%	553 272	26.1%	8.5%
City of Johannesburg	6 893 057	1 736 354	25.2%	1 736 354	25.2%	487 870	-	255.9%
Mangaung	695 725	208 908	30.0%	208 908	30.0%	189 559	28.4%	10.2%
Nelson Mandela Bay	1 058 186	253 096	23.9%	253 096	23.9%	300 970	22.8%	(15.9%)
City of Tshwane	1 792 453	564 222	31.5%	564 222	31.5%	422 085	25.7%	33.7%
Total	18 134 133	4 831 228	26.6%	4 831 228	26.6%	3 893 063	30.5%	24.1%
R thousands	Budget	First Quarter 2023/24		Year to date: 30 September 2023		First Quarter 2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Waste water management								
Buffalo City	363 043	103 488	28.5%	103 488	28.5%	99 721	25.9%	3.8%
Cape Town	3 357 457	645 791	19.2%	645 791	19.2%	578 262	18.5%	11.7%
City of Ekurhuleni	1 463 919	247 416	16.9%	247 416	16.9%	213 189	15.5%	16.1%
eThekweni	2 276 928	410 945	18.0%	410 945	18.0%	467 751	22.7%	(12.1%)
City of Johannesburg	2 202 760	240 950	10.9%	240 950	10.9%	157 715	25.2%	52.8%
Mangaung	349 025	68 264	19.6%	68 264	19.6%	104 297	30.6%	(34.5%)
Nelson Mandela Bay	980 068	311 864	31.8%	311 864	31.8%	95 332	8.6%	227.1%
City of Tshwane	684 410	107 488	15.7%	107 488	15.7%	142 762	20.8%	(24.7%)
Total	11 677 611	2 136 206	18.3%	2 136 206	18.3%	1 859 028	19.2%	14.9%

Source: National Treasury Local Government Database



MEDIA STATEMENT

Metros aggregated revenue and expenditure per function as at 30 September 2023

R thousands	Budget	First Quarter 2023/24		Year to date: 30 September 2023		First Quarter 2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Main appropriation	Actual Revenue	1st Q as % of Main appropriation	Actual Revenue	Total Revenue as % of main appropriation	Actual Revenue	Total Revenue as % of main appropriation	
Waste management								
Buffalo City	605 919	210 315	34.7%	210 315	34.7%	169 197	29.4%	24.3%
Cape Town	2 041 107	578 601	28.3%	578 601	28.3%	520 564	26.1%	11.1%
City of Ekurhuleni	2 728 310	788 375	28.9%	788 375	28.9%	765 001	30.7%	3.1%
eThekwini	1 529 274	464 309	30.4%	464 309	30.4%	420 370	31.9%	10.5%
City of Johannesburg	2 600 935	1 058 573	40.7%	1 058 573	40.7%	919 894	38.4%	15.1%
Mangaung	487 230	164 413	33.7%	164 413	33.7%	151 115	33.4%	8.8%
Nelson Mandela Bay	441 249	114 390	25.9%	114 390	25.9%	155 925	32.5%	(26.6%)
City of Tshwane	1 825 767	660 174	36.2%	660 174	36.2%	521 852	30.2%	26.5%
Total	12 259 791	4 039 150	32.9%	4 039 150	32.9%	3 623 919	31.7%	11.5%
R thousands	Budget	First Quarter 2023/24		Year to date: 30 September 2023		First Quarter 2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Waste management								
Buffalo City	487 212	121 228	24.9%	121 228	24.9%	106 540	22.9%	13.8%
Cape Town	2 771 569	505 534	18.2%	505 534	18.2%	496 672	18.3%	1.8%
City of Ekurhuleni	2 034 003	370 367	18.2%	370 367	18.2%	344 758	18.8%	7.4%
eThekwini	1 714 970	276 677	16.1%	276 677	16.1%	285 510	18.9%	(3.1%)
City of Johannesburg	3 444 394	893 921	26.0%	893 921	26.0%	695 587	23.5%	28.5%
Mangaung	306 611	90 946	29.7%	90 946	29.7%	77 709	27.2%	17.0%
Nelson Mandela Bay	590 534	208 639	35.3%	208 639	35.3%	75 915	14.9%	174.8%
City of Tshwane	1 563 529	128 377	8.2%	128 377	8.2%	147 929	7.4%	(13.2%)
Total	12 912 821	2 595 688	20.1%	2 595 688	20.1%	2 230 621	18.2%	16.4%

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 30 September 2023

R thousands	Code	Budget		First Quarter 2023/24		Year to date: 30 September		First Quarter 2022/23		Q1 of 2022/23 to Q1 of 2023/24
		Main appropriation	Adjusted Budget	Actual Revenue	1st Q as % of Main appropriation	Actual Revenue	Total Revenue as % of main appropriation	Actual Revenue	Total Revenue as % of main appropriation	
Water management										
	City of Matlosana NW403	1 029 742	1 029 742	236 604	23.0%	236 604	23.0%	232 101	23.4%	1.9%
	City of Mbombela MP326	449 733	449 733	147 045	32.7%	147 045	32.7%	104 313	23.8%	41.0%
	Drakenstein WC023	238 665	238 665	54 354	22.8%	54 354	22.8%	37 548	17.6%	44.8%
	Emalahleni (MP) MP312	628 503	628 503	106 851	17.0%	106 851	17.0%	111 986	17.6%	(4.6%)
	Emluleni GT421	1 377 340	1 377 340	228 580	16.6%	228 580	16.6%	246 066	27.2%	(7.1%)
	George WC044	534 502	534 502	71 826	13.4%	71 826	13.4%	58 280	13.0%	23.2%
	Govan Mbeki MP307	773 326	773 326	122 073	15.8%	122 073	15.8%	147 134	20.3%	(17.0%)
	J B Marks NW405	142 940	142 940	39 256	27.5%	39 256	27.5%	51 117	37.6%	(23.2%)
	Madibeng NW372	193 706	193 706	(6 764)	(3.5%)	(6 764)	(3.5%)	48 434	20.3%	(114.0%)
	Matjhabeng FS184	784 981	784 981	176 879	22.5%	176 879	22.5%	154 532	26.1%	14.5%
	Mogale City GT481	525 683	525 683	131 994	25.1%	131 994	25.1%	97 749	20.8%	35.0%
	Msunduzi KZN225	1 264 765	1 264 765	369 256	29.2%	369 256	29.2%	42 529	29.4%	768.2%
	Newcastle KZN252	317 295	317 295	97 064	30.6%	97 064	30.6%	86 641	29.9%	12.0%
	Polokwane LIM354	373 505	373 505	70 605	18.9%	70 605	18.9%	57 345	19.1%	23.1%
	Rustenburg NW373	1 138 619	1 138 619	93 741	8.2%	93 741	8.2%	325 178	31.3%	(71.2%)
	Sol Plaatje NC091	364 714	364 714	91 594	25.1%	91 594	25.1%	78 282	22.7%	17.0%
	Stellenbosch WC024	196 564	196 564	38 753	19.7%	38 753	19.7%	43 747	24.2%	(11.4%)
	Steve Tshwete MP313	186 025	186 025	37 516	20.2%	37 516	20.2%	40 130	23.5%	(6.5%)
	uMhlatuze KZN282	1 156 969	1 156 969	331 561	28.7%	331 561	28.7%	329 600	28.2%	0.6%
	Total	11 677 578	11 677 578	2 438 788	20.9%	2 438 788	20.9%	2 292 712	24.3%	6.4%
R thousands	Code	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Water management										
	City of Matlosana NW403	672 385	672 385	50 680	7.5%	50 680	7.5%	140 448	33.2%	(63.9%)
	City of Mbombela MP326	277 537	277 537	67 071	24.2%	67 071	24.2%	67 527	18.2%	(0.7%)
	Drakenstein WC023	144 825	144 825	12 817	8.9%	12 817	8.9%	12 766	9.3%	0.4%
	Emalahleni (MP) MP312	597 725	597 725	79 827	13.4%	79 827	13.4%	133 627	25.2%	(40.3%)
	Emluleni GT421	1 781 699	1 781 699	504 202	28.3%	504 202	28.3%	348 948	25.0%	44.5%
	George WC044	425 699	425 699	88 914	20.9%	88 914	20.9%	36 421	9.3%	144.1%
	Govan Mbeki MP307	516 161	516 161	113 365	22.0%	113 365	22.0%	105 541	21.8%	7.4%
	J B Marks NW405	126 221	126 221	12 531	9.9%	12 531	9.9%	2 732	2.2%	358.7%
	Madibeng NW372	317 527	317 527	44 965	14.2%	44 965	14.2%	62 854	22.4%	(28.5%)
	Matjhabeng FS184	1 363 865	1 363 865	207 212	15.2%	207 212	15.2%	51 012	4.0%	306.2%
	Mogale City GT481	687 088	687 088	172 571	25.1%	172 571	25.1%	156 675	26.1%	10.1%
	Msunduzi KZN225	1 338 424	1 338 424	217 274	16.2%	217 274	16.2%	102 070	12.7%	112.9%
	Newcastle KZN252	657 652	657 652	85 027	12.9%	85 027	12.9%	64 169	10.7%	32.5%
	Polokwane LIM354	612 879	612 879	203 675	33.2%	203 675	33.2%	98 337	17.3%	107.1%
	Rustenburg NW373	1 117 338	1 117 338	81 146	7.3%	81 146	7.3%	130 415	13.2%	(37.8%)
	Sol Plaatje NC091	341 800	341 800	48 267	14.1%	48 267	14.1%	59 657	18.5%	(19.1%)
	Stellenbosch WC024	146 032	146 032	16 953	11.6%	16 953	11.6%	14 934	11.3%	13.5%
	Steve Tshwete MP313	164 745	164 745	34 767	21.1%	34 767	21.1%	30 806	22.1%	12.9%
	uMhlatuze KZN282	1 049 455	1 049 455	326 782	31.1%	326 782	31.1%	248 318	25.0%	31.6%
	Total	12 339 059	12 339 059	2 368 045	19.2%	2 368 045	19.2%	1 867 258	17.7%	26.8%

Source: National Treasury Local Government Database



MEDIA STATEMENT

Secondary Cities aggregated revenue and expenditure per function as at 30 September 2023

R thousands	Code	Budget		First Quarter 2023/24		Year to date: 30 September		First Quarter 2022/23		Q1 of 2022/23 to Q1 of 2023/24
		Main appropriation	Adjusted Budget	Actual Revenue	1st Q as % of Main appropriation	Actual Revenue	Total Revenue as % of main appropriation	Actual Revenue	Total Revenue as % of main appropriation	
Energy sources										
	City of Matlosana NW403	1 162 351	1 162 351	272 867	23.5%	272 867	23.5%	275 963	23.5%	(1.1%)
	City of Mbombela MP326	1 747 265	1 747 265	407 906	23.3%	407 906	23.3%	349 163	20.3%	16.8%
	Drakenstein WC023	1 581 002	1 581 002	417 971	26.4%	417 971	26.4%	468 331	30.0%	(10.8%)
	Emalahleni (MP) MP312	2 167 757	2 167 757	419 152	19.3%	419 152	19.3%	338 007	24.3%	24.0%
	Emfuleni GT421	4 035 866	4 035 866	1 066 303	26.4%	1 066 303	26.4%	1 061 347	31.9%	0.5%
	George WC044	970 060	970 060	249 062	25.7%	249 062	25.7%	198 686	19.8%	25.4%
	Govan Mbeki MP307	935 268	935 268	168 508	18.0%	168 508	18.0%	170 359	20.9%	(1.1%)
	J B Marks NW405	1 097 085	1 097 085	247 938	22.6%	247 938	22.6%	271 674	25.1%	(8.7%)
	Madibeng NW372	669 768	669 768	173 843	26.0%	173 843	26.0%	157 527	25.5%	10.4%
	Matjhabeng FS184	1 116 590	1 116 590	229 090	20.5%	229 090	20.5%	214 434	22.1%	6.8%
	Mogale City GT481	1 599 095	1 599 095	381 493	23.9%	381 493	23.9%	352 431	26.6%	8.2%
	Msunduzi KZN225	3 929 630	3 929 630	923 418	23.5%	923 418	23.5%	659 008	21.7%	40.1%
	New castle KZN252	972 944	972 944	266 475	27.4%	266 475	27.4%	242 252	29.0%	10.0%
	Polokwane LIM354	1 871 880	1 871 880	352 780	18.8%	352 780	18.8%	315 692	20.2%	11.7%
	Rustenburg NW373	4 316 567	4 316 567	373 159	8.6%	373 159	8.6%	932 425	25.0%	(60.0%)
	Sol Plaatje NC091	1 052 252	1 052 252	260 831	24.8%	260 831	24.8%	184 243	19.7%	41.6%
	Stellenbosch WC024	956 424	956 424	264 127	27.6%	264 127	27.6%	244 156	27.4%	8.2%
	Steve Tshwete MP313	943 029	943 029	217 202	23.0%	217 202	23.0%	218 510	24.8%	(0.6%)
	uMhlatuze KZN282	2 204 430	2 204 430	622 138	28.2%	622 138	28.2%	587 778	31.4%	5.8%
Total		33 329 262	33 329 262	7 314 265	21.9%	7 314 265	21.9%	7 241 984	25.2%	1.0%
R thousands	Code	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Energy sources										
	City of Matlosana NW403	1 683 890	1 683 890	208 212	12.4%	208 212	12.4%	150 705	9.1%	38.2%
	City of Mbombela MP326	1 497 720	1 497 720	422 225	28.2%	422 225	28.2%	394 272	28.3%	7.1%
	Drakenstein WC023	1 353 378	1 353 373	362 399	26.8%	362 399	26.8%	326 906	25.3%	10.9%
	Emalahleni (MP) MP312	2 445 635	2 445 635	452 492	18.5%	452 492	18.5%	800 411	41.0%	(43.5%)
	Emfuleni GT421	3 090 132	3 090 132	857 035	27.7%	857 035	27.7%	792 511	28.6%	8.1%
	George WC044	892 621	892 921	201 852	22.6%	201 852	22.6%	187 014	22.3%	7.9%
	Govan Mbeki MP307	1 107 227	1 107 227	423 015	38.2%	423 015	38.2%	255 580	26.2%	65.5%
	J B Marks NW405	979 748	979 748	137 774	14.1%	137 774	14.1%	196 497	23.3%	(29.9%)
	Madibeng NW372	738 594	738 594	69 574	9.4%	69 574	9.4%	134 489	20.2%	(48.3%)
	Matjhabeng FS184	903 828	903 828	334 422	37.0%	334 422	37.0%	69 810	9.2%	379.0%
	Mogale City GT481	1 513 335	1 513 335	391 008	25.8%	391 008	25.8%	345 887	26.8%	13.0%
	Msunduzi KZN225	3 277 057	3 277 057	1 084 661	33.1%	1 084 661	33.1%	949 106	41.6%	14.3%
	New castle KZN252	789 456	789 456	177 309	22.5%	177 309	22.5%	180 790	24.3%	(1.9%)
	Polokwane LIM354	1 544 811	1 544 811	388 014	25.1%	388 014	25.1%	332 716	28.2%	16.6%
	Rustenburg NW373	3 637 615	3 637 615	251 658	6.9%	251 658	6.9%	702 068	23.1%	(64.2%)
	Sol Plaatje NC091	1 031 152	1 031 152	221 905	21.5%	221 905	21.5%	216 625	23.7%	2.4%
	Stellenbosch WC024	768 674	768 674	226 718	29.5%	226 718	29.5%	154 955	22.8%	46.3%
	Steve Tshwete MP313	897 347	923 047	253 419	28.2%	253 419	28.2%	196 291	23.2%	29.1%
	uMhlatuze KZN282	1 846 846	1 846 846	487 651	26.4%	487 651	26.4%	471 491	29.9%	3.4%
Total		29 999 068	30 025 063	6 951 343	23.2%	6 951 343	23.2%	6 858 124	26.7%	1.4%

Source: National Treasury Local Government Database



MEDIA STATEMENT

Secondary Cities aggregated revenue and expenditure per function as at 30 September 2023

R thousands	Code	Budget		First Quarter 2023/24		Year to date: 30 September		First Quarter 2022/23		Q1 of 2022/23 to Q1 of 2023/24
		Main appropriation	Adjusted Budget	Actual Revenue	1st Q as % of Main appropriation	Actual Revenue	Total Revenue as % of main appropriation	Actual Revenue	Total Revenue as % of main appropriation	
Waste water management										
	City of Matlosana NW403	165 748	165 748	37 644	22.7%	37 644	22.7%	37 945	21.4%	(0.8%)
	City of Mbombela MP326	234 135	234 135	5 548	2.4%	5 548	2.4%	5 711	2.6%	(2.9%)
	Drakenstein WC023	195 445	195 445	52 486	26.9%	52 486	26.9%	36 719	21.6%	42.9%
	Emalahleni (MP) MP312	232 691	232 691	49 235	21.2%	49 235	21.2%	47 814	23.4%	3.0%
	Emfuleni GT421	603 768	603 768	86 300	14.3%	86 300	14.3%	86 257	24.6%	0.0%
	George WC044	237 885	237 885	74 156	31.2%	74 156	31.2%	64 048	28.8%	15.8%
	Govan Mbeki MP307	199 932	199 932	36 383	18.2%	36 383	18.2%	35 810	19.2%	1.6%
	J B Marks NW405	78 717	78 717	34 900	44.3%	34 900	44.3%	26 206	35.0%	33.2%
	Madibeng NW372	61 289	61 289	(530)	(0.9%)	(530)	(0.9%)	16 014	22.1%	(103.3%)
	Matjhabeng FS184	244 792	244 792	82 376	33.7%	82 376	33.7%	62 789	28.3%	31.2%
	Mogale City GT481	363 011	363 011	119 692	33.0%	119 692	33.0%	91 775	27.6%	30.4%
	Msunduzi KZN225	243 168	243 168	72 048	29.6%	72 048	29.6%	51 557	26.3%	39.7%
	New castle KZN252	263 058	263 058	87 877	33.4%	87 877	33.4%	78 256	32.2%	12.3%
	Polokwane LIM354	156 249	156 249	44 589	28.5%	44 589	28.5%	36 258	26.1%	23.0%
	Rustenburg NW373	548 357	548 357	33 734	6.2%	33 734	6.2%	81 551	16.1%	(58.6%)
	Sol Plaatje NC091	101 358	101 358	30 342	29.9%	30 342	29.9%	26 916	29.2%	12.7%
	Stellenbosch WC024	160 222	160 222	54 387	33.9%	54 387	33.9%	44 607	29.8%	21.9%
	Steve Tshwete MP313	127 771	127 771	41 215	32.3%	41 215	32.3%	36 447	31.2%	13.1%
	uMhlatuze KZN282	232 580	232 580	76 824	33.0%	76 824	33.0%	108 833	33.7%	(29.4%)
Total		4 450 178	4 450 178	1 019 205	22.9%	1 019 205	22.9%	975 512	24.4%	4.5%
R thousands	Code	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Waste water management										
	City of Matlosana NW403	233 801	233 801	37 624	16.1%	37 624	16.1%	49 070	25.1%	(23.3%)
	City of Mbombela MP326	146 714	146 714	10 133	6.9%	10 133	6.9%	26 454	22.7%	(61.7%)
	Drakenstein WC023	146 042	146 042	13 704	9.4%	13 704	9.4%	11 920	8.8%	15.0%
	Emalahleni (MP) MP312	189 913	189 913	31 633	16.7%	31 633	16.7%	60 341	31.9%	(47.6%)
	Emfuleni GT421	298 003	298 003	59 457	20.0%	59 457	20.0%	30 101	12.8%	97.5%
	George WC044	257 703	257 739	47 056	18.3%	47 056	18.3%	45 595	19.5%	3.2%
	Govan Mbeki MP307	145 371	145 371	27 611	19.0%	27 611	19.0%	23 701	16.3%	16.5%
	J B Marks NW405	95 888	95 888	8 420	8.8%	8 420	8.8%	6 733	7.1%	25.1%
	Madibeng NW372	66 280	66 280	13 880	20.9%	13 880	20.9%	11 284	20.0%	23.0%
	Matjhabeng FS184	256 639	256 639	22 162	8.6%	22 162	8.6%	23 522	8.8%	(5.8%)
	Mogale City GT481	147 142	147 142	14 931	10.1%	14 931	10.1%	14 997	10.8%	(0.4%)
	Msunduzi KZN225	390 949	390 949	81 123	20.8%	81 123	20.8%	17 205	10.6%	371.5%
	New castle KZN252	75 362	75 362	13 587	18.0%	13 587	18.0%	14 338	23.7%	(5.2%)
	Polokwane LIM354	75 475	75 475	28 383	37.6%	28 383	37.6%	2 349	3.3%	1108.5%
	Rustenburg NW373	528 182	528 182	1 697	0.3%	1 697	0.3%	16 947	3.6%	(90.0%)
	Sol Plaatje NC091	102 527	102 527	25 165	24.5%	25 165	24.5%	17 430	18.7%	44.4%
	Stellenbosch WC024	176 993	176 993	20 676	11.7%	20 676	11.7%	20 294	10.2%	1.9%
	Steve Tshwete MP313	119 352	111 626	28 449	23.8%	28 449	23.8%	22 463	20.7%	26.6%
	uMhlatuze KZN282	234 214	234 214	52 822	22.6%	52 822	22.6%	56 488	21.1%	(6.5%)
Total		3 686 550	3 678 860	538 513	14.6%	538 513	14.6%	471 230	14.6%	14.3%

Source: National Treasury Local Government Database



MEDIA STATEMENT

Secondary Cities aggregated revenue and expenditure per function as at 30 September 2023

R thousands	Code	Budget		First Quarter 2023/24		Year to date: 30 September		First Quarter 2022/23		Q1 of 2022/23 to Q1 of 2023/24
		Main appropriation	Adjusted Budget	Actual Revenue	1st Q as % of Main appropriation	Actual Revenue	Total Revenue as % of main appropriation	Actual Revenue	Total Revenue as % of main appropriation	
Waste management										
	City of Matlosana NW403	384 780	384 780	85 027	22.1%	85 027	22.1%	81 220	24.4%	4.7%
	City of Mbombela MP326	334 260	334 260	214 255	64.1%	214 255	64.1%	198 897	61.5%	7.7%
	Drakenstein WC023	223 026	223 026	68 944	30.9%	68 944	30.9%	40 148	19.5%	71.7%
	Emalahleni (MP) MP312	279 126	279 126	48 927	17.5%	48 927	17.5%	42 274	17.5%	15.7%
	Emfuleni GT421	433 444	433 444	49 077	11.3%	49 077	11.3%	46 016	21.6%	6.7%
	George WC044	210 990	210 622	65 970	31.3%	65 970	31.3%	57 746	32.8%	14.2%
	Govan Mbeki MP307	194 779	194 779	4 350	2.2%	4 350	2.2%	(5 052)	(2.7%)	(186.1%)
	J B Marks NW405	66 282	66 282	26 325	39.7%	26 325	39.7%	21 236	41.8%	24.0%
	Madibeng NW372	72 953	72 953	17 908	24.5%	17 908	24.5%	17 579	22.3%	1.9%
	Matjhabeng FS184	170 166	170 166	51 357	30.2%	51 357	30.2%	38 672	25.0%	32.8%
	Mogale City GT481	293 412	293 412	103 896	35.4%	103 896	35.4%	88 720	32.1%	17.1%
	Msunduzi KZN225	158 772	158 772	47 328	29.8%	47 328	29.8%	33 811	24.0%	40.0%
	New castle KZN252	157 009	157 009	47 031	30.0%	47 031	30.0%	42 701	29.6%	10.1%
	Polokwane LIM354	150 572	150 572	37 703	25.0%	37 703	25.0%	33 354	25.0%	13.0%
	Rustenburg NW373	339 647	339 647	30 487	9.0%	30 487	9.0%	91 922	31.7%	(66.8%)
	Sol Plaatje NC091	76 413	76 413	22 909	30.0%	22 909	30.0%	20 030	28.2%	14.4%
	Stellenbosch WC024	151 336	151 336	48 972	32.4%	48 972	32.4%	44 189	33.2%	10.8%
	Steve Tshwete MP313	158 419	158 419	48 150	30.4%	48 150	30.4%	42 003	31.0%	14.6%
	uMhlatuze KZN282	217 639	217 639	71 220	32.7%	71 220	32.7%	63 317	30.0%	12.5%
	Total	4 073 026	4 072 658	1 089 835	26.8%	1 089 835	26.8%	998 782	28.6%	9.1%
R thousands	Code	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Waste management										
	City of Matlosana NW403	201 823	201 823	30 419	15.1%	30 419	15.1%	49 244	19.3%	(38.2%)
	City of Mbombela MP326	309 145	309 145	49 411	16.0%	49 411	16.0%	43 485	13.6%	13.6%
	Drakenstein WC023	100 695	100 695	19 049	18.9%	19 049	18.9%	11 678	12.1%	63.1%
	Emalahleni (MP) MP312	203 174	203 174	37 219	18.3%	37 219	18.3%	61 423	32.7%	(39.4%)
	Emfuleni GT421	223 104	223 104	49 240	22.1%	49 240	22.1%	29 858	14.6%	64.9%
	George WC044	119 506	119 098	26 074	21.8%	26 074	21.8%	18 757	18.5%	39.0%
	Govan Mbeki MP307	119 651	119 651	20 009	16.7%	20 009	16.7%	20 628	19.3%	(3.0%)
	J B Marks NW405	80 873	80 873	10 421	12.9%	10 421	12.9%	5 888	9.6%	77.0%
	Madibeng NW372	84 707	84 707	19 237	22.7%	19 237	22.7%	16 418	20.9%	17.2%
	Matjhabeng FS184	174 123	174 123	18 767	10.8%	18 767	10.8%	24 668	13.4%	(23.9%)
	Mogale City GT481	114 799	114 799	20 223	17.6%	20 223	17.6%	25 555	21.2%	(20.9%)
	Msunduzi KZN225	142 301	142 301	31 974	22.5%	31 974	22.5%	20 147	85.4%	58.7%
	New castle KZN252	101 570	101 570	21 470	21.1%	21 470	21.1%	9 779	22.5%	119.6%
	Polokwane LIM354	143 395	143 395	40 285	28.1%	40 285	28.1%	27 744	17.6%	45.2%
	Rustenburg NW373	330 007	330 007	31 742	9.6%	31 742	9.6%	51 218	15.9%	(38.0%)
	Sol Plaatje NC091	76 413	76 413	18 916	24.8%	18 916	24.8%	15 151	21.4%	24.8%
	Stellenbosch WC024	150 616	150 616	12 754	8.5%	12 754	8.5%	6 481	4.9%	96.8%
	Steve Tshwete MP313	139 389	139 389	34 442	24.7%	34 442	24.7%	27 174	20.7%	26.7%
	uMhlatuze KZN282	145 370	145 370	30 489	21.0%	30 489	21.0%	32 000	21.9%	(4.7%)
	Total	2 960 660	2 960 252	522 139	17.6%	522 139	17.6%	497 295	18.1%	5.0%

Source: National Treasury Local Government Database



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8. Aggregated municipal debtors age analysis

Debtors Age Analysis as at 1st Quarter Ended 30 September 2023

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	5 543 249	5.6%	2 987 227	3.0%	2 828 421	2.9%	86 997 749	88.5%	98 356 646	32.1%	3 273 143	3.3%	29 525 847	30.0%
Trade and Other Receivables from Exchange Transactions - Electricity	9 702 975	25.2%	2 418 685	6.3%	1 705 966	4.4%	24 689 269	64.1%	38 516 896	12.6%	40 434	0.1%	4 114 630	10.7%
Receivables from Non-exchange Transactions - Property Rates	8 729 068	13.3%	2 497 205	3.8%	3 206 662	4.9%	51 333 729	78.1%	65 766 664	21.4%	76 373	0.1%	14 687 047	22.3%
Receivables from Exchange Transactions - Waste Water Management	1 998 667	6.6%	963 294	3.2%	932 582	3.1%	26 539 092	87.2%	30 433 635	9.9%	858 985	2.8%	5 511 863	18.1%
Receivables from Exchange Transactions - Waste Management	1 417 924	5.7%	664 366	2.7%	693 389	2.8%	22 120 235	88.9%	24 895 914	8.1%	432 328	1.7%	3 750 415	15.1%
Receivables from Exchange Transactions - Property Rental Debtors	120 100	3.4%	66 511	1.9%	40 587	1.2%	3 263 715	93.5%	3 490 913	1.1%	(5)	(0.0%)	352 396	10.1%
Interest on Arrear Debtor Accounts	1 410 912	3.8%	856 156	2.3%	1 229 216	3.3%	33 304 472	90.5%	36 800 756	12.0%	235 068	0.6%	4 764 573	12.9%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	1 100	2.6%	911	2.1%	768	1.8%	39 886	93.5%	42 665	0.0%	-	-	324 787	761.3%
Other	(541 049)	(6.4%)	52 474	0.6%	186 691	2.2%	8 740 329	103.6%	8 438 444	2.8%	32 089	0.4%	1 918 473	22.7%
Total	28 382 945	9.3%	10 506 830	3.4%	10 824 282	3.5%	257 028 477	83.8%	306 742 534	100.0%	4 948 414	1.6%	64 950 030	21.2%
Debtors Age Analysis By Customer Group														
Organs of State	1 713 405	9.2%	887 867	4.8%	1 488 847	8.0%	14 465 461	78.0%	18 555 580	6.0%	(644)	(0.0%)	863 598	4.7%
Commercial	11 604 853	18.7%	2 802 364	4.5%	2 454 524	4.0%	45 240 697	72.8%	62 102 439	20.2%	31 982	0.1%	9 902 083	15.9%
Households	14 657 106	6.6%	6 593 453	3.0%	6 658 602	3.0%	192 499 006	87.3%	220 408 167	71.9%	4 917 076	2.2%	54 090 178	24.5%
Other	407 580	7.2%	223 147	3.9%	222 309	3.9%	4 823 312	85.0%	5 676 348	1.9%	-	-	94 171	1.7%
Total	28 382 945	9.3%	10 506 830	3.4%	10 824 282	3.5%	257 028 477	83.8%	306 742 534	100.0%	4 948 414	1.6%	64 950 030	21.2%
Per Province														
Eastern Cape	5 613 484	16.0%	1 522 498	4.3%	1 291 283	3.7%	26 592 626	75.9%	35 019 891	11.4%	2 412 953	6.9%	35 211 288	100.5%
Free State	2 095 117	6.7%	729 050	2.3%	1 708 249	5.4%	26 960 953	85.6%	31 493 369	10.3%	(1 132)	(0.0%)	414 875	1.3%
Gauteng	7 844 655	8.2%	3 721 235	3.9%	2 864 940	3.0%	80 841 757	84.9%	95 272 587	31.1%	2 343 824	2.5%	12 994 232	13.6%
Kwazulu-Natal	4 617 925	9.5%	2 007 512	4.1%	2 092 837	4.3%	39 824 644	82.0%	48 542 918	15.8%	79	0.0%	17 005 903	35.0%
Limpopo	953 327	5.3%	534 998	3.0%	420 266	2.3%	16 083 087	89.4%	17 991 677	5.9%	(1 658)	(0.0%)	(871 990)	(4.8%)
Mpumalanga	1 221 509	4.6%	699 786	2.6%	822 885	3.1%	23 819 923	89.7%	26 564 103	8.7%	(315 231)	(1.2%)	-	-
North West	1 200 958	4.6%	431 204	1.7%	586 708	2.3%	23 739 491	91.5%	25 958 360	8.5%	522 999	2.0%	-	-
Northern Cape	570 548	5.4%	321 430	3.0%	559 636	5.3%	9 102 058	86.2%	10 553 672	3.4%	(15 071)	(0.1%)	195 722	1.9%
Western Cape	4 265 421	27.8%	539 118	3.5%	477 478	3.1%	10 063 939	65.6%	15 345 956	5.0%	1 650	0.0%	-	-
Total	28 382 945	9.3%	10 506 830	3.4%	10 824 282	3.5%	257 028 477	83.8%	306 742 534	100.0%	4 948 414	1.6%	64 950 030	21.2%

Source: National Treasury Local Government Database



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9. Debtors' age analysis for the metros

Metros Debtors Age Analysis as at 1st Quarter Ended 30 September 2023

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	%
1st Quarter Ended 30 September 2023														
Buffalo City	600 324	8.8%	366 506	5.4%	228 134	3.3%	5 625 861	82.5%	6 820 825	4.7%	1	0.0%	331 250	4.9%
Cape Town	2 640 558	27.3%	230 494	2.4%	264 602	2.7%	6 532 908	67.6%	9 668 562	6.7%	-	-	-	-
City of Ekurhuleni	3 779 939	16.0%	1 109 587	4.7%	827 050	3.5%	17 901 309	75.8%	23 617 885	16.4%	2 343 546	9.9%	-	-
eThekweni	2 696 981	9.9%	1 193 080	4.4%	1 314 350	4.8%	22 081 713	80.9%	27 286 124	18.9%	-	-	6 458 208	23.7%
City of Johannesburg	2 690 592	5.3%	1 696 643	3.3%	1 389 123	2.7%	45 045 614	88.6%	50 821 972	35.3%	-	-	-	-
Mangaung	870 007	8.7%	253 544	2.5%	232 099	2.3%	8 690 554	86.5%	10 046 203	7.0%	-	-	345 648	3.4%
Nelson Mandela Bay City of Tshwane	3 915 359	24.9%	674 657	4.3%	546 765	3.5%	10 597 986	67.4%	15 734 767	10.9%	2 412 759	15.3%	34 880 037	221.7%
Total	17 193 760	11.9%	5 524 511	3.8%	4 802 122	3.3%	116 475 944	80.9%	143 996 338	100.0%	4 756 305	3.3%	42 015 143	29.2%
2022														
Buffalo City	840 650	15.0%	217 319	3.9%	166 811	3.0%	4 372 805	78.1%	5 597 585	3.8%	-	-	302 812	5.4%
Cape Town	2 516 473	29.7%	19 429	0.2%	153 094	1.8%	5 781 786	68.3%	8 470 781	5.7%	-	-	-	-
City of Ekurhuleni	3 455 752	12.4%	1 155 434	4.2%	816 305	2.9%	22 357 774	80.5%	27 785 265	18.8%	470 441	1.7%	-	-
eThekweni	2 872 153	13.3%	1 018 122	4.7%	1 175 677	5.4%	16 605 390	76.6%	21 671 342	14.7%	-	-	4 167 215	19.2%
City of Johannesburg	2 623 031	6.0%	1 867 965	4.3%	897 969	2.0%	38 476 592	87.7%	43 865 557	29.7%	-	-	-	-
Mangaung	714 671	8.5%	309 162	3.7%	288 890	3.4%	7 096 905	84.4%	8 409 628	5.7%	136 528	1.6%	272 523	3.2%
Nelson Mandela Bay City of Tshwane	3 987 071	28.4%	763 081	5.4%	467 867	3.3%	8 836 752	62.9%	14 054 771	9.5%	156 244	1.1%	15 667 367	111.5%
Total	21 489 281	14.6%	5 698 633	3.9%	4 352 175	2.9%	115 992 530	78.6%	147 532 618	100.0%	883 007	0.6%	20 409 916	13.8%
2022 and 30 September 2023														
Buffalo City	(240 326)		149 188		61 323		1 253 056		1 223 241					
Cape Town	124 085		211 065		111 508		751 122		1 197 780					
City of Ekurhuleni	324 188		(45 848)		10 745		(4 456 465)		(4 167 380)					
eThekweni	(175 171)		174 959		138 673		5 476 322		5 614 783					
City of Johannesburg	67 561		(171 322)		491 155		6 569 021		6 956 414					
Mangaung	155 336		(55 619)		(56 791)		1 593 649		1 636 575					
Nelson Mandela Bay City of Tshwane	(71 712)		(88 424)		78 897		1 761 234		1 679 996					
Total	(4 295 520)		(174 122)		449 948		483 414		(3 536 280)					
30 September 2023														
Buffalo City	(28.6%)		68.6%		36.8%		28.7%		21.9%					
Cape Town	4.9%		1086.3%		72.8%		13.0%		14.1%					
City of Ekurhuleni	9.4%		(4.0%)		1.3%		(19.9%)		(15.0%)					
eThekweni	(6.1%)		17.2%		11.8%		33.0%		25.9%					
City of Johannesburg	2.6%		(9.2%)		54.7%		17.1%		15.9%					
Mangaung	21.7%		(18.0%)		(19.7%)		22.5%		19.5%					
Nelson Mandela Bay City of Tshwane	(1.8%)		(11.6%)		16.9%		19.9%		12.0%					
Total	(20.0%)		(3.1%)		10.3%		0.4%		(2.4%)					

Source: National Treasury Local Government Database

Metros Debtors Age Analysis By Customer Group as at 1st Quarter Ended 30 September 2023

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Organs of State	637 109	12.2%	186 527	3.6%	512 921	9.8%	3 904 241	74.5%	5 240 798	3.6%	-	-	321 484	6.1%
Commercial	7 543 732	25.7%	1 440 091	4.9%	976 360	3.3%	19 416 087	66.1%	29 376 270	20.4%	1	0.0%	1 485 413	5.1%
Households	8 863 016	8.2%	3 869 740	3.6%	3 291 522	3.0%	92 066 230	85.2%	108 090 508	75.1%	4 756 304	4.4%	40 117 837	37.1%
Other	149 904	11.6%	28 153	2.2%	21 320	1.7%	1 089 385	84.5%	1 288 763	0.9%	-	-	90 409	7.0%
Total	17 193 760	11.9%	5 524 511	3.8%	4 802 122	3.3%	116 475 944	80.9%	143 996 338	100.0%	4 756 305	3.3%	42 015 143	29.2%

Source: National Treasury Local Government Database



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10. Debtors' age analysis for secondary cities

19 Secondary cities Debtors Age Analysis as at 1st Quarter Ended 30 September 2023

R thousands	Code	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
		Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
City of Matlosana	NW403	300 763	3.6%	199 375	2.4%	191 428	2.3%	7 607 100	91.7%	8 298 666	12.5%	-	-	-	-
City of Mbombela	MP326	211 308	20.0%	734	0.1%	91 776	8.7%	753 630	71.3%	1 057 449	1.6%	-	-	-	-
Drakenslein	WC023	215 222	41.0%	29 067	5.5%	16 849	3.2%	264 356	50.3%	525 494	0.8%	-	-	-	-
Emalahleni (MP)	MP312	265 394	3.4%	170 407	2.2%	251 439	3.2%	7 161 673	91.2%	7 848 913	11.8%	-	-	-	-
Emfuleni	GT421	653 549	7.7%	427 920	5.1%	324 481	3.8%	7 049 651	83.4%	8 455 601	12.7%	-	-	-	-
George	WC044	164 512	36.1%	19 980	4.4%	13 627	3.0%	257 179	56.5%	455 297	0.7%	-	-	-	-
Govan Mbeki	MP307	188 571	5.2%	94 276	2.6%	173 223	4.8%	3 181 877	87.5%	3 637 948	5.5%	(315 330)	(8.7%)	-	-
J B Marks	NW405	52 536	4.5%	78 557	6.7%	42 838	3.7%	995 897	85.1%	1 169 829	1.8%	-	-	-	-
Madibeng	NW372	143 793	4.4%	76 302	2.3%	57 289	1.8%	2 989 033	91.5%	3 266 418	4.9%	-	-	-	-
Majjhahang	FS184	251 626	3.8%	186 805	2.8%	155 707	2.3%	6 100 779	91.1%	6 694 917	10.0%	-	-	-	-
Mogale City	GT481	184 784	5.8%	191 564	6.0%	35 770	1.1%	2 764 306	87.0%	3 176 424	4.8%	-	-	-	-
Msunduzi	KZN225	643 155	10.0%	163 425	2.5%	111 959	1.7%	5 521 385	85.7%	6 439 924	9.7%	-	-	10 397 549	161.5%
Newcastle	KZN252	87 991	5.1%	39 182	2.3%	42 839	2.5%	1 539 229	90.1%	1 709 241	2.6%	-	-	-	-
Polokwane	LIM354	203 153	10.2%	96 550	4.9%	68 013	3.4%	1 620 201	81.5%	1 987 916	3.0%	-	-	-	-
Rustenburg	NW373	563 245	8.7%	(16 705)	(0.3%)	154 438	2.4%	5 786 681	89.2%	6 487 659	9.7%	-	-	-	-
Sol Plaatje	NC091	194 311	5.4%	110 248	3.0%	204 538	5.6%	3 112 034	85.9%	3 621 131	5.4%	-	-	-	-
Stellenbosch	WC024	118 133	24.5%	38 304	8.0%	13 915	2.9%	311 071	64.6%	481 423	0.7%	-	-	-	-
Steve Tshwete	MP313	102 534	24.8%	27 033	6.5%	17 801	4.3%	265 592	64.3%	412 959	0.6%	39	0.0%	-	-
uMhlatuze	KZN282	333 182	36.4%	233 503	25.5%	28 463	3.1%	320 160	35.0%	915 307	1.4%	-	-	-	-
Total		4 877 764	7.3%	2 166 526	3.3%	1 996 393	3.0%	57 601 833	86.4%	66 642 516	100.0%	(315 291)	(0.5%)	10 397 549	15.6%

Source: National Treasury Local Government Database

19 Secondary cities Debtors Age Analysis By Customer Group as at 1st Quarter Ended 30 September 2023

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts		Impairment -Bad Debts	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Organs of State	430 833	13.9%	239 458	7.7%	249 449	8.0%	2 187 980	70.4%	3 107 720	4.7%	-	-	535 727	17.2%
Commercial	2 119 389	12.9%	703 149	4.3%	686 239	4.2%	12 858 730	78.6%	16 367 508	24.6%	(412)	(0.0%)	996 316	6.1%
Households	2 248 130	5.0%	1 078 936	2.4%	1 035 372	2.3%	40 955 818	90.4%	45 318 256	68.0%	(314 879)	(0.7%)	8 865 506	19.6%
Other	79 411	4.3%	144 983	7.8%	25 333	1.4%	1 599 306	86.5%	1 849 032	2.8%	-	-	-	-
Total	4 877 764	7.3%	2 166 526	3.3%	1 996 393	3.0%	57 601 833	86.4%	66 642 516	100.0%	(315 291)	(0.5%)	10 397 549	15.6%

Source: National Treasury Local Government Database



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11. Aggregated municipal creditors age analysis

Creditors Age Analysis as at 1st Quarter Ended 30 September 2023

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Bulk Electricity	8 451 019	16.4%	2 341 117	4.5%	2 290 596	4.5%	38 381 107	74.6%	51 463 839	50.8%
Bulk Water	1 544 523	8.7%	2 121 084	11.9%	1 394 422	7.9%	12 219 789	68.8%	17 749 707	17.5%
PAYE deductions	345 924	90.8%	15 778	4.1%	1 982	0.5%	17 224	4.5%	380 907	0.4%
VAT (output less input)	315 050	82.6%	1 266	0.3%	(924)	(0.2%)	65 872	17.3%	381 264	0.4%
Pensions / Retirement deductions	352 767	56.8%	13 425	2.2%	4 740	0.8%	250 097	40.3%	621 029	0.6%
Loan repayments	3 532	77.6%	22	0.5%	-	-	996	21.9%	4 549	0.0%
Trade Creditors	4 298 715	16.4%	1 298 457	5.0%	606 134	2.3%	19 916 971	76.2%	26 136 296	25.8%
Auditor General	45 257	19.4%	5 558	2.4%	139	0.1%	181 897	78.1%	232 851	0.2%
Other	1 405 118	32.0%	153 743	3.5%	(25 872)	(0.6%)	2 824 050	64.4%	4 385 034	4.3%
Total	16 761 905	16.5%	5 950 450	5.9%	4 271 216	4.2%	73 858 003	72.9%	101 355 476	100.0%
Per Province										
Eastern Cape	3 308 486	36.7%	322 971	3.6%	420 853	4.7%	4 972 680	55.1%	9 024 990	8.9%
Free State	879 754	3.2%	2 686 095	9.8%	356 780	1.3%	23 482 625	85.7%	27 405 254	27.0%
Gauteng	8 380 010	37.7%	817 454	3.7%	934 127	4.2%	12 092 147	54.4%	22 223 737	21.9%
Kwazulu-Natal	1 528 068	32.4%	379 427	8.0%	144 157	3.1%	2 666 258	56.5%	4 717 910	4.7%
Limpopo	378 541	15.5%	157 060	6.4%	(359)	(0.0%)	1 903 884	78.1%	2 439 126	2.4%
Mpumalanga	843 238	3.8%	931 309	4.2%	1 909 883	8.7%	18 312 093	83.2%	21 996 524	21.7%
North West	832 063	10.9%	430 002	5.6%	299 333	3.9%	6 086 158	79.6%	7 647 556	7.5%
Northern Cape	243 214	4.8%	149 229	2.9%	178 213	3.5%	4 543 709	88.8%	5 114 365	5.0%
Western Cape	368 530	46.9%	76 903	9.8%	28 229	3.6%	312 351	39.7%	786 013	0.8%
Total	16 761 905	16.5%	5 950 450	5.9%	4 271 216	4.2%	74 371 905	73.4%	101 355 476	100.0%

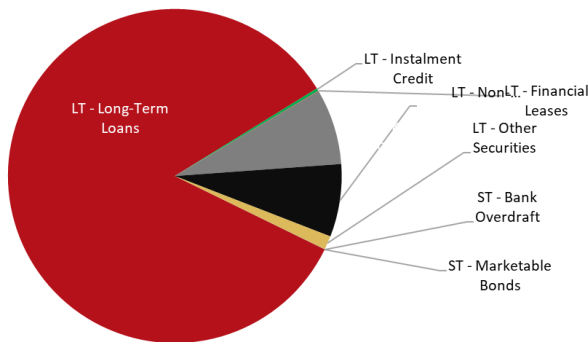
Source: National Treasury Local Government Database



MEDIA STATEMENT

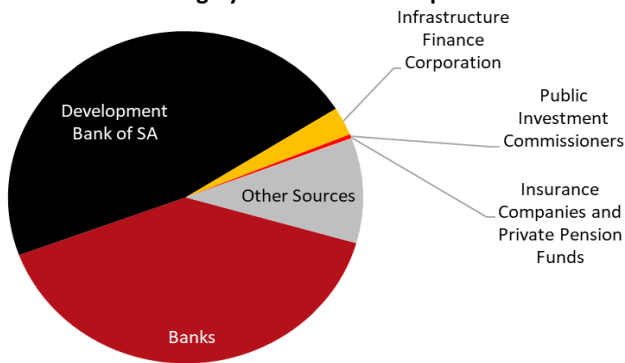
12. Borrowing instruments

External Borrowing by Type as at 30 September 2023



Type	Balance (R thousands)
ST - Bank Overdraft	12 955
ST - Other Short-Term Loans	
ST - Marketable Bonds	6
ST - Non-Marketable Bonds	
ST - Other Securities	
LT - Long-Term Loans	57 856 704
LT - Instalment Credit	182 277
LT - Financial Leases	21 414
LT - Marketable Bonds	5 058 000
LT - Non-Marketable Bonds	4 850 667
LT - Other Securities	916 667
TOTAL	68 898 690

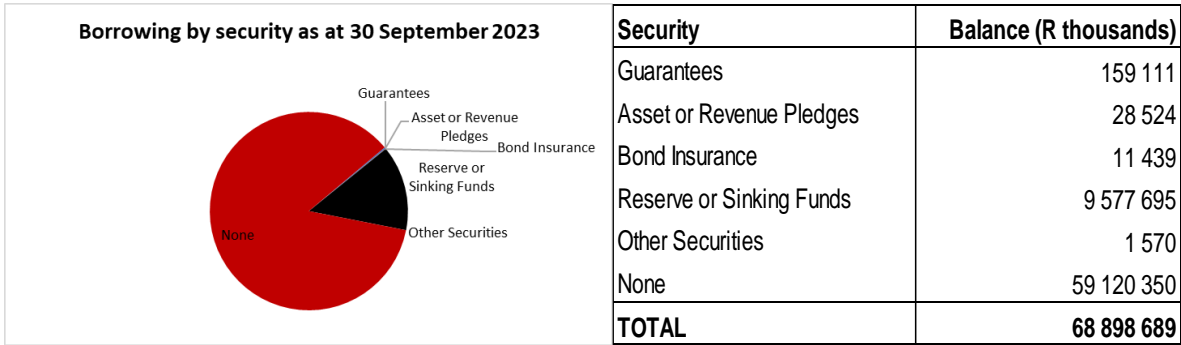
External borrowing by source as at 30 September 2023



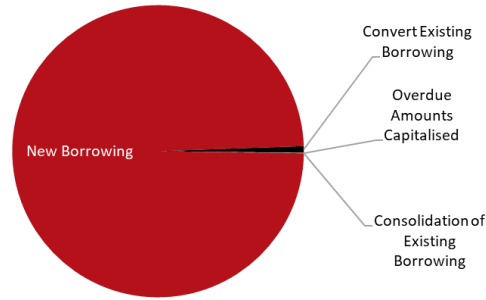
Source	Balance (R thousands)
General Public	234
Banks	27 501 412
Development Bank of SA	32 164 776
Infrastructure Finance Corporation	1 904 035
Public Investment Commissioners	268 560
Insurance Companies and Private Pension Funds	22 788
Municipal Pension Funds	
Other Public Pension Funds	
Unit Trusts	
Internal Funds	
Other Sources	7 036 883
TOTAL	68 898 688



MEDIA STATEMENT



Borrowing by Raised for as at 30 September 2023

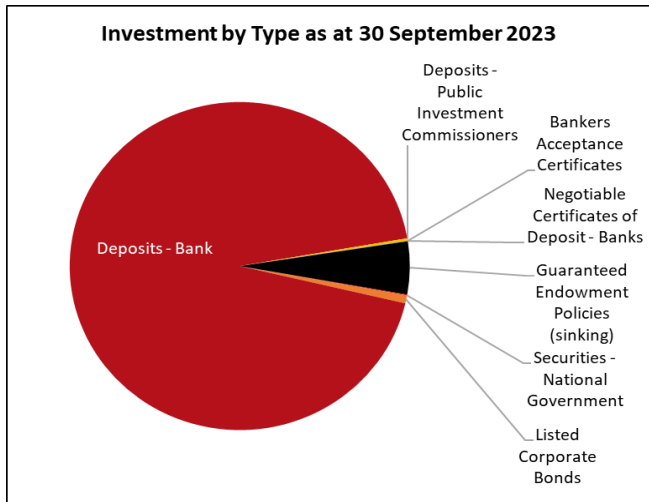


Raised For	Balance (R thousands)
N/A	
Convert Existing Borrowing	502 025
Overdue Amounts Capitalised	18 763
Consolidation of Existing Borrowing	19 786
New Borrowing	68 358 115
Bridging Finance	
TOTAL	68 898 689

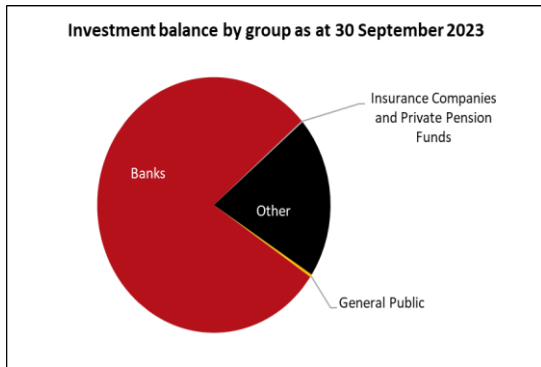


MEDIA STATEMENT

13. Investment instruments



Type	Balance (R thousands)
Securities - National Government	40 696
Listed Corporate Bonds	382 512
Deposits - Bank	45 333 023
Deposits - Public Investment Commissioners	111 661
Deposits - Corporation for Public Deposits	
Bankers Acceptance Certificates	1 174
Negotiable Certificates of Deposit - Banks	30 983
Guaranteed Endowment Policies (sinking)	2 516 780
Repurchase Agreements - Banks	
Municipal Bonds	
TOTAL	48 416 829



General Public	170 335
Banks	38 277 245
Development Bank of SA	
Infrastructure Finance Corporation	
Public Investment Commissioners	
Insurance Companies and Private Pension Funds	86 491
Municipal Pension Funds	
Other Public Pension Funds	
Unit Trusts	
Internal Funds	
Other	9 882 758
TOTAL	48 416 829



national treasury

Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

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MEDIA STATEMENT

1st Quarter Ended 30 September 2023

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

Summary

Y	Division of revenue Act No. 5 of 2022	Total Available 2023/24	Year to date		First Quarter		YTD Expenditure		% Changes for the 1st Q		Approved Roll Over	
			Approved payment schedule	Transferred to municipalities for direct grants	Actual expenditure National Department by 30 September 2023	Actual expenditure by municipalities by 30 September 2023	Actual expenditure National Department	Actual expenditure by municipalities	Exp as % of Allocation National Department	Exp as % of Allocation by municipalities	Total Available 2023/24	YTD expenditure by municipalities
R thousands												
Direct Transfers	43 787 237	43 787 237	43 784 237	14 686 854	6 410 411	4 371 004	6 410 411	4 371 004	14.6%	10.0%	-	-
Infrastructure	41 333 013	41 333 013	41 330 013	13 333 849	5 876 614	4 065 131	5 876 614	4 065 131	14.2%	9.8%	-	-
Municipal Infrastructure Grant	17 518 624	17 518 624	17 515 624	6 641 670	3 114 110	2 194 038	3 114 110	2 194 038	17.8%	12.5%	-	-
Public Transport Infrastructure Grant	-	-	-	-	-	-	-	-	-	-	-	-
Public Transport Network Grant	6 794 045	6 794 045	6 794 045	2 000 648	551 670	384 546	551 670	384 546	8.1%	5.7%	-	-
Integrated National Electrification Programme (Municipal) Grant	2 212 046	2 212 046	2 212 046	361 719	282 566	185 246	282 566	185 246	12.8%	8.4%	-	-
Neighbourhood Development Partnership Grant (Capital Grant)	1 474 813	1 474 813	1 474 813	503 722	199 233	185 363	199 233	185 363	13.5%	12.6%	-	-
2010 FIFA World Cup Stadiums Development Grant	-	-	-	-	-	-	-	-	-	-	-	-
Rural Road Assets Management Systems Grant	115 461	115 461	115 461	50 188	12 789	4 860	12 789	4 860	11.1%	4.2%	-	-
Municipal Drought Relief Grant	-	-	-	-	-	-	-	-	-	-	-	-
Municipal Water Infrastructure Grant	-	-	-	-	-	-	-	-	-	-	-	-
Rural Household Infrastructure Grant	-	-	-	-	-	-	-	-	-	-	-	-
Municipal Disaster Recovery Grant	320 915	320 915	320 915	56 062	-	21 832	-	21 832	-	6.8%	-	-
Integrated City Development Grant	-	-	-	-	-	-	-	-	-	-	-	-
Regional Bulk Infrastructure Grant (Schedule 5B)	3 495 742	3 495 742	3 495 742	919 278	400 354	292 287	400 354	292 287	11.5%	8.4%	-	-
Water Services Infrastructure Grant (Schedule 5B)	3 864 137	3 864 137	3 864 137	1 359 049	523 793	334 318	523 793	334 318	13.6%	8.7%	-	-
Municipal Emergency Housing Grant	-	-	-	-	-	-	-	-	-	-	-	-
Integrated Urban Development Grant	1 172 448	1 172 448	1 172 448	452 509	189 852	145 270	189 852	145 270	16.2%	12.4%	-	-
Metro Informal Settlements Partnership Grant	4 364 782	4 364 782	4 364 782	989 004	602 247	317 371	602 247	317 371	13.8%	7.3%	-	-
Capacity and Others	2 454 224	2 454 224	2 454 224	1 353 005	533 797	305 873	533 797	305 873	21.8%	12.5%	-	-
2010 FIFA World Cup Host City Operating Grant	-	-	-	-	-	-	-	-	-	-	-	-
Programme and Project Preparation Support Grant	376 792	376 792	376 792	99 924	38 214	27 997	38 214	27 997	10.1%	7.4%	-	-
Local Government Financial Management Grant	568 571	568 571	568 571	568 571	104 219	56 043	104 219	56 043	18.3%	9.9%	-	-
Municipal Systems Improvement Grant	-	-	-	-	-	-	-	-	-	-	-	-
Expanded Public Works Programme Integrated Grant (Municipality)	781 385	781 385	781 385	189 233	279 404	150 914	279 404	150 914	35.8%	19.3%	-	-
Infrastructure Skills Development Grant	159 857	159 857	159 857	87 750	42 784	40 627	42 784	40 627	26.8%	25.4%	-	-
Water Services Operating Subsidy Grant	-	-	-	-	-	-	-	-	-	-	-	-
Energy Efficiency and Demand Side Management	224 092	224 092	224 092	64 000	15 202	14 426	15 202	14 426	6.8%	6.4%	-	-
Municipal Disaster Grant	343 527	343 527	343 527	343 527	53 974	15 865	53 974	15 865	15.7%	4.6%	-	-
2013 Africa Cup of Nations Host City Operating Grant	-	-	-	-	-	-	-	-	-	-	-	-
2014 African Nations Championship Host City Operating Grant	-	-	-	-	-	-	-	-	-	-	-	-
Public Transport Network Operations Grant	-	-	-	-	-	-	-	-	-	-	-	-
Municipal Human Settlements Capacity Grant	-	-	-	-	-	-	-	-	-	-	-	-
Municipal Demarcation Transition Grant (Schedule 5B)	-	-	-	-	-	-	-	-	-	-	-	-
Indirect Transfers	8 481 233	8 481 233	8 481 233	-	-	-	-	-	-	-	-	-
Infrastructure	8 334 717	8 334 717	8 334 717	-	-	-	-	-	-	-	-	-
Regional Bulk Infrastructure Grant	3 607 327	3 607 327	3 607 327	-	-	-	-	-	-	-	-	-
Integrated National Electrification Programme (Eskom) Grant	3 821 156	3 821 156	3 821 156	-	-	-	-	-	-	-	-	-
Neighbourhood Development Partnership Grant (Technical Assistance)	100 902	100 902	100 902	-	-	-	-	-	-	-	-	-
Backlogs in Water and Sanitation at Clinics and Schools	-	-	-	-	-	-	-	-	-	-	-	-
Backlogs in the Electrification of Clinics and Schools	-	-	-	-	-	-	-	-	-	-	-	-
Rural Household Infrastructure Grant (Indirect)	-	-	-	-	-	-	-	-	-	-	-	-
Municipal Water Infrastructure Grant (Indirect)	-	-	-	-	-	-	-	-	-	-	-	-
Bucket Eradication Programme Grant	-	-	-	-	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant (Schedule 6B)	805 332	805 332	805 332	-	-	-	-	-	-	-	-	-
Capacity and Others	146 516	146 516	146 516	-	-	-	-	-	-	-	-	-
Energy Efficiency and Demand Side Management (Eskom)	-	-	-	-	-	-	-	-	-	-	-	-
Water Services Operating Subsidy Grant (Indirect)	-	-	-	-	-	-	-	-	-	-	-	-
Municipal Systems Improvement Grant (Schedule 6B)	146 516	146 516	146 516	-	-	-	-	-	-	-	-	-
Municipal Demarcation Transition Grant (Schedule 6B)	-	-	-	-	-	-	-	-	-	-	-	-
Total	52 268 470	52 268 470	52 265 470	14 686 854	6 410 411	4 371 004	6 410 411	4 371 004	12.3%	8.4%	-	-