

Annexure A

SUMMARY TABLES:

According to the budgeted monthly operational and capital expenditure submitted by all municipalities as supporting tables to the adopted budgets, municipalities recorded an over performance of 3.6 per cent or R9.8 billion on billed revenue, an under performance of 3.5 per cent or R9.3 billion on operational expenditure and an under performance of 32.3 per cent or R12.3 billion on capital expenditure.

1. Consolidated statement of financial performance

National Quarterly Budget Summary as at 31 December 2023

Description	2022/23	Budget year 2023/24								
		Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
R thousands	Audited Outcome									
Financial Performance										
Property rates	75 996 170	92 381 804	92 358 913	35 242 916	15 901 589	51 144 506	46 538 683	4 605 823	9.90	92 358 913
Service charges	198 312 633	269 222 102	269 149 872	64 458 761	61 244 548	125 703 309	135 474 381	(9 771 072)	(7.21)	269 149 872
Investment revenue	5 207 618	4 526 463	4 552 035	1 545 720	1 489 497	3 035 217	2 238 785	796 432	35.57	4 552 035
Transfer and subsidies - Operational	96 097 912	107 619 054	107 861 245	40 457 485	33 667 161	74 124 645	57 873 135	16 251 510	28.08	107 861 245
Other own revenue	51 875 566	62 241 585	62 600 671	14 568 521	16 707 658	31 276 179	33 344 376	(2 068 198)	(6.20)	62 600 671
Total Revenue (excluding capital transfers and contributions)	427 489 898	535 991 007	536 522 736	156 273 402	129 010 453	285 283 855	275 469 360	9 814 495	3.56	536 522 736
Employee costs	117 440 549	149 429 644	149 407 302	32 888 958	37 556 512	70 445 471	74 668 391	(4 222 921)	(5.66)	149 407 302
Remuneration of councillors	4 335 280	5 061 550	5 062 904	1 138 208	1 259 050	2 397 258	2 508 457	(111 198)	(4.43)	5 062 904
Depreciation and amortisation	34 732 415	38 404 208	38 429 129	6 373 074	6 507 747	12 880 821	18 977 649	(6 096 828)	(32.13)	38 429 129
Finance charges	12 672 065	10 183 936	10 220 140	2 363 285	3 284 217	5 647 502	5 004 578	642 924	12.85	10 220 140
Inventory consumed and bulk purchases	137 154 838	178 225 461	177 928 992	44 400 630	47 519 310	91 919 940	90 552 870	1 367 070	1.51	177 928 992
Transfers and subsidies	4 909 126	4 320 894	4 333 887	2 032 212	2 563 779	4 595 991	2 053 007	2 542 984	123.87	4 333 887
Other expenditure	138 462 942	150 241 815	150 902 580	30 777 907	38 969 261	69 747 168	73 216 848	(3 469 680)	(4.74)	150 902 580
Total Expenditure	449 707 214	535 867 506	536 284 935	119 974 274	137 659 877	257 634 151	266 981 800	(9 347 649)	(3.50)	536 284 935
Surplus/(Deficit)	(22 217 315)	123 500	237 801	36 299 128	(8 649 424)	27 649 704	8 487 561	19 162 144	225.77	237 801
Transfers and subsidies - capital (monetary allocations)	36 060 393	48 653 756	49 301 447	5 388 888	10 649 904	16 038 792	24 198 901	(8 160 109)	(33.72)	49 301 447
Transfers and subsidies - capital (in-kind)	693 577	148 703	148 703	(690)	3 312	2 621	74 279	(71 657)	(96.47)	148 703
Surplus/(Deficit) after capital transfers & contributions	14 536 654	48 925 959	49 687 951	41 687 326	2 003 792	43 691 118	32 760 741	10 930 377	33.36	49 687 951
Share of Surplus/Deficit attributable to Associate	1 269 390	539 389	539 389	435 347	344 788	780 135	272 865	507 271	185.91	539 389
Surplus/(Deficit) for the year	15 806 044	49 465 348	50 227 340	42 122 673	2 348 580	44 471 253	33 033 605	11 437 648	34.62	50 227 340
Capital expenditure & funds sources										
Capital expenditure	145 073 114	76 009 039	77 903 148	41 436 508	(15 618 967)	25 817 541	38 160 334	(12 342 793)	(32.34)	77 903 148
Transfers recognised - capital	45 458 866	46 297 699	47 003 305	7 888 395	9 591 507	17 479 902	23 915 200	(6 435 298)	(26.91)	47 003 305
Borrowing	8 676 031	13 127 198	13 166 587	1 272 645	2 243 647	3 516 291	5 678 705	(2 162 413)	(38.08)	13 166 587
Internally generated funds	46 607 035	23 071 143	24 217 649	1 779 727	2 867 039	4 646 766	11 808 604	(7 161 838)	(60.65)	24 217 649
Total sources of capital funds	100 741 932	82 496 039	84 387 541	10 940 767	14 702 193	25 642 959	41 402 510	(15 759 550)	(38.06)	84 387 541

Source: National Treasury Local Government Database

2. Consolidated statement of financial position

National Quarterly Budget Statement - Financial Position as at 31 December 2023

Description	Budget year 2023/24									
	R thousands	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
ASSETS										
Current assets										
Cash and cash equivalents	112 141 313	112 821 614	50 766 599	11 062 200	61 828 800	80 971 104	(19 142 304)	(23.64)	112 821 614	
Trade and other receivables from exchange transactions	95 753 155	95 759 850	37 726 497	21 486 590	59 213 087	51 612 664	7 600 423	14.73	95 759 850	
Receivables from non-exchange transactions	35 582 465	35 505 697	34 267 064	(12 113 046)	22 154 019	18 070 088	4 083 931	22.60	35 505 697	
Current portion of non-current receivables	457 738	454 566	2 024 315	380 174	2 404 489	224 100	2 180 389	972.95	454 566	
Inventory	10 508 206	10 231 343	3 616 568	6 137 372	9 753 939	5 967 989	3 785 950	63.44	10 231 343	
VAT	21 456 428	21 976 489	56 278 045	7 884 761	64 162 805	13 406 845	50 755 961	378.58	21 976 489	
Other current assets	2 928 663	3 445 896	2 835 365	2 353 670	5 189 035	2 033 568	3 155 467	155.17	3 445 896	
Total current assets	278 826 968	280 195 456	187 514 452	37 191 721	224 706 173	172 286 357	52 419 816	30.43	280 195 456	
Non current assets										
Investments	6 402 319	6 737 271	7 026 340	(1 712 290)	5 314 050	1 884 681	3 429 369	181.96	6 737 271	
Investment property	31 073 025	30 962 293	22 968 316	2 700 129	25 668 445	21 861 957	3 806 488	17.41	30 962 293	
Property, plant and equipment	781 528 817	787 516 293	504 679 792	91 311 687	595 991 479	516 834 356	79 157 123	15.32	787 516 293	
Biological assets	391 741	391 591	82 913	10 688	93 600	288 177	(194 577)	(67.52)	391 591	
Living and non-living resources	2 007	2 007	(7)	(4)	(12)	2 041	(2 053)	(100.58)	2 007	
Heritage assets	1 703 719	1 701 382	634 485	233 998	868 483	1 235 908	(367 425)	(29.73)	1 701 382	
Intangible assets	7 269 664	7 268 723	2 929 973	1 247 767	4 177 740	3 311 874	865 865	26.14	7 268 723	
Trade and other receivables from exchange transactions	868 984	868 347	413 034	(119 232)	293 802	691 098	(39 236)	(57.49)	868 347	
Non-current receivables from non-exchange transactions	797 006	794 147	409 827	(183 897)	225 930	391 379	(165 449)	(42.27)	794 147	
Other non-current assets	4 767 079	4 766 314	4 234 589	(23 416)	4 211 174	2 388 012	1 823 162	76.35	4 766 314	
Total non current assets	834 804 361	841 008 367	543 379 262	93 465 429	636 844 691	548 889 484	87 955 207	16.02	841 008 367	
TOTAL ASSETS	1 113 631 328	1 121 203 822	730 893 714	130 657 150	861 550 864	721 175 841	140 375 023	19.46	1 121 203 822	
LIABILITIES										
Current liabilities										
Bank overdraft	27 746	20 153	756		756	8 990	(8 234)	(91.59)	20 153	
Financial liabilities	10 387 484	10 345 474	6 588 461	2 959 233	9 547 694	4 669 197	4 878 498	104.48	10 345 474	
Consumer deposits	6 877 148	6 896 898	3 915 410	1 581 450	5 496 860	2 541 505	2 955 354	116.28	6 896 898	
Trade and other payables from exchange transactions	154 456 148	155 737 603	86 615 648	29 146 306	115 761 954	85 633 445	30 128 509	35.18	155 737 603	
Trade and other payables from non-exchange transactions	5 270 980	5 232 068	16 099 929	3 020 674	19 118 603	3 049 494	16 069 110	526.94	5 232 068	
Provision	15 845 703	15 831 772	14 174 664	4 202 279	18 376 943	7 511 908	10 865 035	144.64	15 831 772	
VAT	14 574 638	15 088 931	55 380 678	7 368 229	62 748 907	8 824 955	53 923 953	611.04	15 088 931	
Other current liabilities	2 282	2 282	354 724	450 975	805 699	2 762	802 937	29 072.69	2 282	
Total current liabilities	207 442 129	209 155 181	183 128 270	48 729 146	231 857 416	112 242 255	119 615 161	106.57	209 155 181	
Non current liabilities										
Financial liabilities	48 385 249	49 489 396	27 272 280	7 431 979	34 704 259	19 244 358	15 459 900	80.33	49 489 396	
Provision	28 081 067	20 744 785	15 836 754	295 885	16 132 639	13 396 660	2 735 970	20.42	20 744 785	
Long term portion of trade payables	902 403	902 403	1 168 602	14 085	1 182 688	451 822	730 866	161.76	902 403	
Other non-current liabilities	16 358 445	23 589 055	8 944 693	(140 057)	8 804 636	8 086 568	718 068	8.88	23 589 055	
Total non current liabilities	93 727 154	94 725 640	53 222 329	7 601 892	60 824 221	41 179 408	19 644 813	47.71	94 725 640	
TOTAL LIABILITIES	301 169 283	303 880 821	236 350 599	56 331 038	292 681 637	153 421 663	139 259 974	90.77	303 880 821	
NET ASSETS	812 462 046	817 323 001	494 543 115	74 326 112	568 869 227	567 754 178	1 115 049	0.20	817 323 001	
COMMUNITY WEALTH/EQUITY										
Accumulated surplus/(deficit)	751 784 152	756 931 468	413 662 239	85 590 345	499 252 585	508 742 856	(9 490 271)	(0)	756 931 468	
Reserves and funds	48 872 711	47 405 391	49 362 960	75 791	49 438 751	26 231 328	23 207 423	0	47 405 391	
Other	0	1 328 428	289 759	6 887	296 646	0	296 646	618 012	1 328 428	
TOTAL COMMUNITY WEALTH/EQUITY	800 656 863	805 665 287	463 314 959	85 673 023	548 987 982	534 974 184	14 013 798	0	805 665 287	

3. Aggregated revenue and expenditure for municipalities

National aggregated revenue and expenditure as at 2nd Quarter Ended 31 December 2023

R thousands	Main appropriation			Second Quarter 2023/24				Year to date: 31 December 2023				Second Quarter 2022/23				Q2 of 2022/23 to Q2 of 2023/24
	Operating	Capital	Total	Operating	Capital	Total	2nd 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)	321 660 861	36 311 555	357 972 416	78 530 131	4 646 605	83 176 737	23.2%	175 917 936	9 394 344	185 312 279	51.8%	57 571 992	5 189 256	62 761 248	49.2%	32.5%
Category B (Local)	184 045 647	35 935 075	219 980 721	42 525 862	6 973 244	49 499 106	22.5%	91 573 327	11 851 853	103 425 180	47.0%	39 640 002	5 281 236	44 921 238	46.6%	10.2%
Category C (District)	30 284 499	10 429 410	40 713 909	7 954 459	3 082 343	11 036 802	27.1%	17 792 592	4 396 763	22 189 355	54.5%	7 267 613	1 868 642	9 136 255	50.8%	20.8%
Total	535 991 007	82 496 039	618 487 046	129 010 453	14 702 193	143 712 645	23.2%	285 283 855	25 642 959	310 926 814	50.3%	104 479 608	12 339 134	116 818 741	48.4%	23.0%
Summary per Province																
Eastern Cape	46 453 372	9 942 551	56 395 924	3 742 534	878 992	4 621 526	8.2%	26 903 910	4 128 902	31 032 812	55.0%	10 920 840	1 830 155	12 750 995	59.3%	(63.8%)
Free State	25 163 091	3 296 201	28 459 292	4 520 416	473 982	4 994 398	17.5%	10 653 607	669 069	11 322 676	39.8%	4 865 273	552 709	5 417 982	44.3%	(7.8%)
Gauteng	195 921 310	21 129 381	217 050 691	53 343 929	2 536 381	55 880 311	25.7%	108 345 544	3 945 337	112 290 881	51.7%	28 175 458	2 309 515	30 484 972	47.0%	83.3%
Kwazulu-Natal	93 008 826	16 899 157	109 907 983	23 575 036	3 392 434	26 967 470	24.5%	50 880 104	5 241 056	56 121 160	50.8%	21 723 210	2 704 418	24 427 628	51.9%	10.4%
Limpopo	26 562 393	7 157 260	33 719 653	6 486 833	1 880 893	8 367 727	24.8%	14 242 856	3 228 266	17 471 122	51.8%	5 822 187	1 243 455	7 065 643	46.9%	18.4%
Mpumalanga	26 746 624	3 634 933	30 381 557	6 267 687	945 736	7 213 423	23.7%	13 414 207	1 619 674	15 033 881	49.5%	5 869 565	875 186	6 744 751	45.8%	6.9%
North West	26 448 249	3 075 029	29 523 278	6 676 237	865 779	7 542 016	25.5%	12 307 155	1 195 856	13 503 011	45.7%	6 232 228	510 224	6 742 452	38.9%	11.9%
Northern Cape	9 797 362	1 549 886	11 347 247	2 101 794	331 158	2 432 953	21.4%	4 314 014	499 621	4 813 635	42.4%	1 779 258	249 283	2 028 542	40.4%	19.9%
Western Cape	85 889 781	15 811 641	101 701 422	22 295 986	3 396 837	25 692 823	25.3%	44 522 457	5 115 179	49 637 636	48.8%	19 091 588	2 064 188	21 155 776	47.8%	21.4%
Total National	535 991 007	82 496 039	618 487 046	129 010 453	14 702 193	143 712 645	23.2%	285 283 855	25 642 959	310 926 814	50.3%	104 479 608	12 339 134	116 818 741	48.4%	23.0%

Source: National Treasury Local Government Database

National aggregated revenue and expenditure as at 2nd Quarter Ended 31 December 2023

R thousands	Main appropriation			Second Quarter 2023/24				Year to date: 31 December 2023				Second Quarter 2022/23				Q2 of 2022/23 to Q2 of 2023/24
	Operating	Capital	Total	Operating	Capital	Total	2nd 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)	320 014 553	36 185 962	356 200 515	89 748 632	(25 741 628)	64 007 003	18.0%	165 472 319	9 433 512	174 905 831	49.1%	63 856 842	5 191 785	69 048 627	44.1%	(7.3%)
Category B (Local)	186 276 029	29 322 837	215 598 866	41 130 640	7 020 653	48 151 294	22.3%	79 299 054	11 961 180	91 260 235	42.3%	35 965 750	5 276 348	41 242 098	40.0%	16.8%
Category C (District)	29 651 929	10 500 241	40 152 170	6 789 674	3 102 008	9 891 682	24.6%	12 874 158	4 422 849	17 297 007	43.1%	6 555 007	1 898 186	8 453 194	38.6%	17.0%
Total	535 942 511	76 009 039	611 951 550	137 668 946	(15 618 967)	122 049 979	19.9%	257 645 531	25 817 541	283 463 073	46.3%	106 377 600	12 366 319	118 743 919	42.3%	2.8%
Summary per Province																
Eastern Cape	47 760 487	10 038 790	57 799 278	9 826 290	(29 496 527)	(19 670 237)	-34.0%	22 881 562	4 192 415	27 073 976	46.8%	8 538 980	1 861 812	10 400 793	39.8%	(289.1%)
Free State	25 338 687	3 324 984	28 663 671	4 736 406	477 255	5 213 661	18.2%	9 774 543	673 714	10 448 256	36.5%	4 537 331	553 507	5 090 838	37.4%	2.4%
Gauteng	193 526 039	14 423 413	207 949 453	58 957 428	2 537 361	61 494 788	29.6%	104 459 283	3 934 708	108 393 991	52.1%	36 963 562	2 267 001	39 230 562	44.5%	56.8%
Kwazulu-Natal	92 893 527	16 920 947	109 814 474	22 457 314	3 415 113	25 872 427	23.6%	43 895 971	5 317 639	49 213 610	44.8%	20 320 241	2 725 617	23 045 858	45.1%	12.3%
Limpopo	25 319 257	7 157 260	32 476 517	5 699 426	1 889 544	7 588 970	23.4%	11 791 772	3 243 041	15 034 813	46.3%	5 039 527	1 245 731	6 285 258	38.4%	20.7%
Mpumalanga	27 555 225	3 697 460	31 252 685	6 418 400	954 165	7 372 565	23.6%	12 549 300	1 630 228	14 179 528	45.4%	4 967 848	877 604	5 845 452	40.8%	26.1%
North West	26 608 577	3 081 209	29 689 787	5 572 409	872 579	6 444 988	21.7%	9 939 215	1 206 095	11 145 310	37.5%	5 175 551	519 516	5 695 067	36.1%	13.2%
Northern Cape	10 146 112	1 549 910	11 696 022	2 156 151	333 152	2 489 303	21.3%	3 850 396	501 864	4 352 260	37.2%	1 903 790	248 997	2 152 788	36.1%	15.6%
Western Cape	86 794 600	15 815 064	102 609 664	21 845 122	3 398 392	25 243 514	24.6%	38 503 489	5 117 838	43 621 327	42.5%	18 930 771	2 066 533	20 997 303	41.8%	20.2%
Total National	535 942 511	76 009 039	611 951 550	137 668 946	(15 618 967)	122 049 979	19.9%	257 645 531	25 817 541	283 463 073	46.3%	106 377 600	12 366 319	118 743 919	42.3%	2.8%

Source: National Treasury Local Government Database

4. Salaries and wages

Salaries and wages expenditure as at 2nd Quarter Ended 31 December 2023

R thousands	Budget	Second Quarter 2023/24		Year to date: 31 December 2023		Second Quarter 2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total as % of main appropriation	Actual Expenditure	Total as % of main appropriation	
Category A (Metro)	86 262 073	22 722 447	26.3%	42 054 414	48.8%	18 815 181	46.5%	20.8%
Category B (Local)	55 969 571	12 974 033	23.2%	24 969 818	44.6%	12 636 933	45.7%	2.7%
Category C (District)	12 259 550	3 119 082	25.4%	5 818 498	47.5%	2 810 193	46.7%	11.0%
Total	154 491 194	38 815 562	25.1%	72 842 729	47.2%	34 262 307	46.2%	13.3%
Per Province								
Eastern Cape	15 937 614	3 856 218	24.2%	7 173 259	45.0%	3 592 720	45.9%	7.3%
Free State	7 947 089	1 652 710	20.8%	3 297 517	41.5%	1 727 641	45.5%	(4.3%)
Gauteng	48 645 294	12 975 952	26.7%	24 369 012	50.1%	9 746 184	46.3%	33.1%
Kwazulu-Natal	26 830 268	6 720 421	25.0%	12 545 938	46.8%	6 400 184	47.6%	5.0%
Limpopo	8 550 876	1 899 974	22.2%	3 796 282	44.4%	1 906 398	44.6%	(0.3%)
Mpumalanga	8 403 874	2 005 523	23.9%	4 004 754	47.7%	1 849 344	46.6%	8.4%
North West	6 771 573	1 672 381	24.7%	3 058 882	45.2%	1 597 755	44.0%	4.7%
Northern Cape	3 854 264	830 182	21.5%	1 571 353	40.8%	793 817	41.9%	4.6%
Western Cape	27 550 343	7 202 202	26.1%	13 025 733	47.3%	6 648 263	46.7%	8.3%
Total	154 491 194	38 815 562	25.1%	72 842 729	47.2%	34 262 307	46.2%	13.3%

Source: National Treasury Local Government Database

5. Aggregate revenue and expenditure trends for metros

Metros aggregated revenue as at 2nd Quarter Ended 31 December 2023

R thousands	Main appropriation			Second Quarter 2023/24				Year to date: 31 December 2023				Second Quarter 2022/23				Q2 of 2022/23 to Q2 of 2023/24
	Operating Revenue	Capital Revenue	Total	Operating Revenue	Capital Revenue	Total	2nd 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	2 420 203	297 440	2 717 643	25.6%	5 087 227	457 580	5 544 806	52.1%	2 026 760	272 917	2 299 677	43.7%	18.2%
Cape Town	58 890 332	11 034 869	69 925 201	16 131 957	2 344 512	18 476 469	26.4%	31 088 801	3 520 319	34 609 120	49.5%	13 515 185	1 359 348	14 874 533	48.2%	24.2%
City of Ekurhuleni	55 326 542	2 767 670	58 094 213	13 073 427	486 154	13 559 581	23.3%	28 089 797	703 811	28 793 608	49.6%	12 430 636	637 645	13 068 281	52.2%	3.8%
eThekweni	52 562 916	8 143 224	60 706 140	13 522 605	1 008 865	14 531 470	23.9%	27 930 822	1 529 382	29 460 203	48.5%	12 303 120	990 889	13 294 010	52.0%	9.3%
City of Johannesburg	75 393 870	7 642 206	83 036 076	20 933 049	1 249 695	22 182 744	26.7%	41 640 760	2 173 972	43 814 732	52.8%	8 349 636	1 289 230	9 638 866	49.6%	130.1%
Mangaung	9 311 433	1 154 487	10 465 920	1 870 656	181 030	2 051 686	19.6%	4 540 125	148 730	4 688 855	44.8%	1 782 864	196 273	1 979 137	45.5%	3.7%
Nelson Mandela Bay	16 055 280	1 941 550	17 996 830	(3 967 073)	(1 385 557)	(5 352 630)	-29.7%	9 435 884	313 931	9 749 815	54.2%	4 310 857	300 736	4 611 592	78.7%	(216.1%)
City of Tshwane	44 704 931	2 228 222	46 933 153	14 545 306	464 468	15 009 774	32.0%	28 104 521	546 619	28 651 140	61.0%	2 852 933	142 218	2 995 151	34.7%	401.1%
Total	321 660 861	36 131 555	357 792 416	78 530 131	4 646 605	83 176 737	23.2%	175 917 936	9 394 344	185 312 279	51.8%	57 571 992	5 189 256	62 761 248	49.2%	32.5%

Source: National Treasury Local Government Database

Metros aggregated expenditure as at 2nd Quarter Ended 31 December 2023

R thousands	Main appropriation			Second Quarter 2023/24				Year to date: 31 December 2023				Second Quarter 2022/23				Q2 of 2022/23 to Q2 of 2023/24
	Operating Expenditure	Capital Expenditure	Total	Operating Expenditure	Capital Expenditure	Total	2nd 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	2 378 425	297 440	2 675 864	25.2%	5 074 507	457 580	5 532 087	52.1%	2 409 737	272 917	2 682 654	47.9%	(0.3%)
Cape Town	59 375 921	11 034 869	70 410 790	15 460 970	2 344 512	17 805 482	25.3%	26 894 436	3 520 319	30 414 755	43.2%	13 124 432	1 360 943	14 485 375	42.4%	22.9%
City of Ekurhuleni	54 927 662	2 767 670	57 695 332	12 384 138	486 154	12 870 291	22.3%	24 652 193	703 811	25 356 004	43.9%	11 472 870	637 645	12 110 515	46.3%	6.3%
eThekweni	52 289 469	8 143 224	60 432 693	12 810 015	1 008 865	13 818 879	22.9%	25 054 297	1 529 382	26 583 679	44.0%	11 351 382	990 889	12 342 272	45.8%	12.0%
City of Johannesburg	73 379 686	7 642 206	81 021 892	18 177 355	1 249 695	19 427 050	24.0%	42 440 582	2 173 972	44 614 554	55.1%	17 707 213	1 289 230	18 996 443	50.7%	2.3%
Mangaung	8 746 025	1 154 487	9 900 511	1 900 545	181 030	2 081 575	21.0%	4 131 625	148 730	4 280 354	43.2%	2 024 181	196 273	2 220 454	47.9%	(6.3%)
Nelson Mandela Bay	17 272 542	1 995 957	19 268 499	2 810 010	(31 773 791)	(28 963 781)	-150.3%	9 214 844	353 100	9 567 943	49.7%	1 796 963	301 669	2 098 632	33.2%	(1480.1%)
City of Tshwane	44 617 907	2 228 222	46 846 129	23 827 175	464 468	24 291 642	51.9%	28 009 835	546 619	28 556 455	61.0%	3 970 065	142 218	4 112 283	33.1%	490.7%
Total	320 014 553	36 185 962	356 200 515	89 748 632	(25 741 628)	64 007 003	18.0%	165 472 319	9 433 512	174 905 831	49.1%	63 856 842	5 191 785	69 048 627	44.1%	(7.3%)

Source: National Treasury Local Government Database

Metros Quarterly Budget Summary as at 31 December 2023

Description	Budget year 2023/24								
	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	63 757 930	63 757 930	26 428 712	9 882 428	36 311 140	31 742 017	4 569 123	14.39	63 757 930
Service charges	178 472 380	178 472 380	45 558 915	43 563 492	89 122 407	90 104 399	(981 993)	(1.09)	178 472 380
Investment revenue	2 351 637	2 351 637	759 511	809 187	1 568 698	1 167 988	400 710	34.31	2 351 637
Transfer and subsidies - Operational	36 738 266	36 746 711	14 183 984	12 139 790	26 323 773	20 141 155	6 182 618	30.70	36 746 711
Other own revenue	40 340 648	40 340 648	10 456 682	12 135 236	22 591 918	22 407 690	184 228	0.82	40 340 648
Total Revenue (excluding capital transfers and contributions)	321 660 861	321 669 307	97 387 804	78 530 131	175 917 936	165 563 249	10 354 687	6.25	321 669 307
Employee costs	85 188 673	85 166 438	19 073 431	22 447 994	41 521 425	42 674 270	(1 152 845)	(2.70)	85 166 438
Remuneration of councillors	1 073 399	1 073 283	258 535	274 453	532 989	529 351	3 638	0.69	1 073 283
Depreciation and amortisation	19 667 046	19 667 046	3 165 929	3 200 881	6 366 809	9 828 376	(3 461 567)	(35.22)	19 667 046
Finance charges	7 336 539	7 334 424	1 545 730	2 255 496	3 801 226	3 637 463	163 763	4.50	7 334 424
Inventory consumed and bulk purchases	117 431 729	117 437 051	30 342 204	33 784 845	64 127 049	60 521 790	3 605 259	5.96	117 437 051
Transfers and subsidies	2 144 888	2 161 025	1 481 473	1 901 026	3 382 499	1 110 095	2 272 405	204.70	2 161 025
Other expenditure	87 097 273	87 120 817	19 854 073	25 874 869	45 728 941	42 173 190	3 555 751	8.43	87 120 817
Total Expenditure	319 939 549	319 960 084	75 721 376	89 739 563	165 460 939	160 474 536	4 986 403	3.11	319 960 084
Surplus/(Deficit)	1 721 312	1 709 223	21 666 429	(11 209 432)	10 456 997	5 088 713	5 368 284	105.49	1 709 223
Transfers and subsidies - capital (monetary allocations)									
	18 228 006	18 151 877	1 534 872	3 128 649	4 663 521	8 249 408	(3 585 887)	(43.47)	18 151 877
Transfers and subsidies - capital (in-kind)	-	-	40	-	40	-	40	-	-
Surplus/(Deficit) after capital transfers & contributions	19 949 318	19 861 100	23 201 341	(8 080 783)	15 120 558	13 338 121	1 782 437	13.36	19 861 100
Share of Surplus/Deficit attributable to Associate	255 945	255 945	386 848	344 711	731 559	131 143	600 416	457.83	255 945
Surplus/(Deficit) for the year	20 205 263	20 117 045	23 588 189	(7 736 072)	15 852 117	13 469 264	2 382 853	17.69	20 117 045
Capital expenditure & funds sources									
Capital expenditure	36 185 962	36 601 319	35 175 140	(25 741 628)	9 433 512	17 354 049	(7 920 537)	(45.64)	36 601 319
Transfers recognised - capital	17 933 628	17 857 500	3 009 765	1 690 247	4 700 012	9 160 036	(4 460 024)	(48.69)	17 857 500
Borrowing	10 576 338	10 576 338	1 005 780	1 760 788	2 766 567	4 414 815	(1 648 247)	(37.33)	10 576 338
Internally generated funds	7 621 589	8 113 074	732 193	1 195 571	1 927 764	3 751 994	(1 824 231)	(48.62)	8 113 074
Total sources of capital funds	36 131 555	36 546 912	4 747 738	4 646 605	9 394 344	17 326 845	(7 932 502)	(45.78)	36 546 912

Source: National Treasury Local Government Database

6. Aggregated revenue and expenditure for secondary cities

Secondary cities aggregated budgets and revenue as at 2nd Quarter Ended 31 December 2023

R thousands	Main appropriation			Second Quarter 2023/24				Year to date: 31 December 2023				Second Quarter 2022/23				Q2 of 2022/23 to Q2 of 2023/24
	Operating Revenue	Capital Revenue	Total	Operating Revenue	Capital Revenue	Total	2nd 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 Matielosa	4 214 566	231 469	4 446 025	1 006 117	46 366	1 052 483	23.7%	2 119 026	50 464	2 169 490	48.8%	955 995	23 398	979 393	48.4%	7.5%
City of Mbombela	4 154 810	645 474	4 800 284	1 055 005	197 709	1 252 714	26.1%	2 273 118	340 768	2 613 886	54.5%	923 134	126 479	1 049 612	46.8%	19.4%
Drakenstein	2 992 382	457 423	3 449 805	684 854	139 453	824 306	23.9%	1 470 553	154 002	1 624 555	47.1%	675 861	31 717	707 578	49.6%	16.5%
Emalahleni (MP)	4 709 690	241 269	4 950 958	578 512	37 358	615 870	12.4%	1 703 205	77 699	1 780 903	36.0%	893 792	55 332	949 124	46.2%	(35.1%)
Ermfuleni	7 960 575	539 963	8 500 537	1 810 400	31 781	1 842 181	21.7%	4 042 762	37 638	4 080 400	48.0%	1 773 066	62 922	1 835 988	53.5%	0.3%
George	3 117 845	1 023 043	4 140 888	672 074	237 436	909 510	22.0%	1 363 082	355 266	1 718 348	41.5%	606 615	156 009	762 624	39.8%	19.3%
Gov an Mbeki	3 087 553	123 427	3 210 980	655 380	38 698	694 078	21.6%	1 295 155	85 246	1 380 401	43.0%	568 347	28 259	596 606	41.3%	16.3%
J B Marks	2 145 574	189 042	2 334 616	483 286	62 811	546 097	23.4%	1 059 461	85 898	1 145 359	49.1%	363 227	30 259	393 486	46.3%	38.8%
Madibeng	2 556 367	361 808	2 918 175	710 804	94 594	805 398	27.6%	1 445 803	162 151	1 607 954	55.1%	412 594	31 496	444 090	41.0%	81.4%
Matjhabeng	4 158 412	202 914	4 361 326	875 287	54 039	929 326	21.3%	1 854 039	90 032	1 944 071	44.6%	763 781	57 277	821 058	43.3%	13.2%
Mogale City	3 942 644	7 159 623	11 102 267	1 028 380	128 005	1 156 385	10.4%	2 084 963	181 728	2 266 691	20.4%	829 192	28 219	857 412	46.9%	34.9%
Msunduzi	8 120 726	768 760	8 889 486	1 491 614	148 446	1 640 060	18.4%	3 497 832	209 961	3 707 792	41.7%	1 651 017	167 330	1 818 347	46.3%	(9.8%)
Newcastle	2 355 468	255 338	2 610 806	617 593	82 689	700 282	26.8%	1 308 309	109 420	1 417 729	54.3%	430 998	36 619	467 618	38.9%	49.8%
Polokwane	4 945 302	797 239	5 742 541	1 164 563	221 314	1 385 877	24.1%	2 492 261	405 423	2 897 684	50.5%	1 066 357	103 858	1 170 215	45.7%	18.4%
Rustenburg	7 967 455	614 998	8 582 453	2 260 448	104 248	2 364 696	27.6%	3 005 000	121 174	3 126 174	36.4%	1 591 114	49 418	1 640 532	20.0%	44.1%
Sol Plaatje	2 719 604	249 473	2 969 077	641 282	28 740	670 022	22.6%	1 494 153	38 943	1 533 096	51.6%	536 632	20 352	556 984	46.2%	20.3%
Stellenbosch	2 284 927	504 800	2 789 727	511 638	99 398	611 035	21.9%	1 180 894	126 245	1 307 139	46.9%	487 432	107 338	594 770	49.2%	2.7%
Steve Tshwete	2 361 424	234 741	2 596 165	540 747	71 965	612 713	23.6%	1 110 790	94 523	1 205 313	46.4%	488 939	162 588	651 527	45.8%	(6.0%)
uMhlatuze	4 931 451	802 941	5 734 392	1 133 786	266 757	1 400 543	24.4%	2 613 260	460 658	3 073 919	53.6%	970 247	283 204	1 253 451	52.3%	11.7%
Total	78 726 766	15 403 742	94 130 509	17 921 769	2 091 805	20 013 575	21.3%	37 413 666	3 187 240	40 600 906	43.1%	15 988 341	1 562 072	17 550 414	44.1%	14.0%

Source: National Treasury Local Government Database

9 Secondary cities aggregated budgets and expenditure as at 2nd Quarter Ended 31 December 2023

R thousands	Main appropriation			Second Quarter 2023/24				Year to date: 31 December 2023				Second Quarter 2022/23				Q2 of 2022/23 to Q2 of 2023/24
	Operating Expenditure	Capital Expenditure	Total	Operating Expenditure	Capital Expenditure	Total	2nd 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	729 086	46 366	775 452	17.2%	1 342 783	50 464	1 393 246	30.8%	657 112	23 398	680 510	33.0%	14.0%
City of Mbombela	3 916 389	645 474	4 561 862	1 190 993	197 709	1 388 702	30.4%	2 020 854	340 768	2 361 622	51.8%	873 786	126 479	1 000 265	44.4%	38.8%
Drakenstein	3 064 960	457 423	3 522 383	834 026	139 453	973 479	27.6%	1 431 527	154 002	1 585 529	45.0%	808 064	31 717	839 781	46.7%	15.9%
Emalahleni (MP)	4 909 490	241 269	5 150 758	787 571	37 358	824 929	16.0%	1 647 164	77 699	1 724 863	33.5%	549 743	55 332	605 075	45.5%	36.3%
Emluleni	7 634 265	539 963	8 174 227	1 866 593	31 781	1 898 373	23.2%	3 900 206	37 638	3 937 844	48.2%	1 662 417	62 922	1 725 339	46.0%	10.0%
George	3 065 058	1 023 043	4 088 101	715 789	237 436	953 225	23.3%	1 290 201	355 266	1 645 468	40.3%	629 566	156 009	785 575	38.2%	21.3%
Govan Mbeki	3 019 754	172 677	3 192 431	785 039	38 309	823 348	25.8%	1 665 136	86 971	1 752 107	54.9%	677 842	28 259	706 101	45.0%	16.6%
J B Marks	2 270 095	189 042	2 459 137	674 173	63 514	737 687	30.0%	1 166 466	86 601	1 253 067	51.0%	674 256	30 259	704 515	44.1%	4.7%
Madibeng	2 551 637	361 808	2 913 445	712 657	94 594	807 250	27.7%	1 071 287	162 151	1 233 438	42.3%	591 121	31 496	622 616	34.9%	29.7%
Matjhabeng	3 974 219	202 914	4 177 133	537 407	54 039	591 445	14.2%	1 349 831	90 032	1 439 863	34.5%	452 943	57 277	510 220	24.0%	15.9%
Mogale City	4 066 603	450 885	4 517 488	793 042	128 005	921 047	20.4%	1 701 151	181 728	1 882 879	41.7%	710 885	28 219	739 104	39.0%	24.6%
Msunduzi	7 703 788	768 760	8 472 548	1 513 806	157 212	1 671 018	19.7%	3 384 011	261 729	3 645 740	43.0%	1 316 303	167 330	1 483 633	44.6%	12.6%
New castle	2 724 589	255 338	2 979 926	546 425	82 890	629 315	21.1%	1 099 408	109 621	1 209 030	40.6%	672 080	36 619	708 700	37.3%	(11.2%)
Polokwane	4 550 034	797 239	5 347 273	1 464 084	221 314	1 685 397	31.5%	2 927 505	405 423	3 332 928	62.3%	1 102 012	103 858	1 205 870	41.9%	39.8%
Rustenburg	7 349 869	614 998	7 964 866	1 631 502	104 248	1 735 750	21.8%	2 257 195	121 174	2 378 369	29.9%	1 394 363	49 418	1 443 780	37.3%	20.2%
Sol Plaafe	2 691 252	249 473	2 940 725	757 490	28 740	786 230	26.7%	1 330 169	38 943	1 369 112	46.6%	553 287	20 352	573 638	41.4%	37.1%
Stellenbosch	2 258 349	504 800	2 763 149	449 343	99 398	548 741	19.9%	795 800	126 245	922 045	33.4%	416 463	107 338	523 801	35.1%	4.8%
Steve Tshwete	2 435 283	234 741	2 670 024	500 317	71 965	572 283	21.4%	1 122 046	94 523	1 216 569	45.6%	499 094	162 588	661 682	43.3%	(13.5%)
uMhlabuze	4 937 024	802 941	5 739 965	1 249 790	266 757	1 516 547	26.4%	2 563 703	460 658	3 024 361	52.7%	1 093 900	283 204	1 377 104	50.8%	10.1%
Total	77 410 365	8 744 255	86 154 619	17 739 134	2 101 086	19 840 220	23.0%	34 066 442	3 241 638	37 308 080	43.3%	15 335 237	1 562 072	16 897 310	41.1%	17.4%

Source: National Treasury Local Government Database

Secondary Cities Quarterly Budget Summary as at 31 December 2023

Description	2022/23		Budget year 2023/24							YTD variance %
	Audited Outcome		Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	YTD Actual	YTD Budget	YTD Variance	
R thousands										
Financial Performance										
Property rates	11 289 099		12 204 782	12 181 920	3 218 567	2 754 225	5 972 792	6 159 630	(186 838)	(3.03)
Service charges	36 364 080		45 755 836	45 736 598	9 993 643	8 991 225	18 984 868	22 872 322	(3 887 455)	(17.00)
Investment revenue	384 871		374 626	353 100	106 399	122 270	228 669	179 948	48 721	27.07
Transfer and subsidies - Operational	12 116 033		13 248 763	13 251 587	4 663 059	4 423 027	9 086 086	6 787 731	2 298 355	33.86
Other own revenue	7 625 093		7 142 760	7 283 988	1 510 229	1 631 022	3 141 251	3 492 877	(351 626)	(10.07)
Total Revenue (excluding capital transfers and contributions)	67 779 176		78 726 766	78 807 194	19 491 896	17 921 769	37 413 666	39 492 510	(2 078 844)	(5.26)
Employee costs	16 634 127		18 251 219	18 234 489	3 961 423	4 377 433	8 338 856	9 030 243	(691 387)	(7.66)
Remuneration of councillors	687 886		793 099	793 079	148 634	219 461	368 095	386 895	(18 800)	(4.86)
Depreciation and amortisation	6 080 416		6 073 053	6 092 568	1 332 403	1 699 936	3 032 339	2 922 394	109 945	3.76
Finance charges	3 130 253		1 211 473	1 248 907	375 310	455 262	830 573	595 649	234 924	39.44
Inventory consumed and bulk purchases	28 339 873		30 844 903	30 847 125	7 481 488	6 929 442	14 410 930	15 360 463	(949 533)	(6.18)
Transfers and subsidies	243 264		244 973	237 611	54 545	48 789	103 335	116 207	(12 872)	(11.08)
Other expenditure	24 003 969		19 991 645	20 225 094	2 973 505	4 008 810	6 982 315	9 876 238	(2 893 922)	(29.30)
Total Expenditure	79 119 788		77 410 365	77 678 873	16 327 308	17 739 134	34 066 442	38 288 088	(4 221 646)	(11.03)
Surplus/(Deficit)	(11 340 612)		1 316 402	1 128 321	3 164 588	182 635	3 347 224	1 204 422	2 142 802	177.91
Transfers and subsidies - capital (monetary allocations)	4 654 127		5 793 137	5 823 072	831 506	1 535 667	2 367 173	2 754 954	(387 782)	(14.08)
Transfers and subsidies - capital (in-kind)	178 179		7 000	7 000	(1 351)	-	(1 351)	3 500	(4 851)	(138.60)
Surplus/(Deficit) after capital transfers & contributions	(6 508 306)		7 116 538	6 958 393	3 994 743	1 718 302	5 713 045	3 962 876	1 750 169	44.16
Share of Surplus/Deficit attributable to Associate	35 957		-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(6 472 349)		7 116 538	6 958 393	3 994 743	1 718 302	5 713 045	3 962 876	1 750 169	44.16
Capital expenditure & funds sources										
Capital expenditure	34 000 631		8 744 255	9 185 484	1 140 551	2 101 086	3 241 638	4 741 034	(1 499 396)	(31.63)
Transfers recognised - capital	6 930 352		5 617 482	5 644 424	782 489	1 438 272	2 220 762	2 846 930	(626 168)	(21.99)
Borrowing	2 562 895		1 183 254	1 185 523	143 140	261 559	404 699	627 384	(222 685)	(35.49)
Internally generated funds	11 378 273		8 603 007	9 014 500	169 805	391 974	561 779	4 595 938	(4 034 159)	(87.78)
Total sources of capital funds	20 871 520		15 403 742	15 844 447	1 095 435	2 091 805	3 187 240	8 070 252	(4 883 012)	(60.51)

Source: National Treasury Local Government Database

7. Operating revenue and expenditure per function for metros

Metro aggregated revenue and expenditure per function as at 31 December 2023

R thousands	Budget	Second Quarter 2023/24		Year to date: 31 December 2023		Year to date: 31 December 2022		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Revenue	2nd Q as % of Main appr	Actual Revenue	Total Revenue as % of main appr	Actual Revenue	Total Revenue as % of main appr	
Water management								
Buffalo City	1 164 266	290 613	25.0%	585 621	50.3%	194 904	45.5%	49.1%
Cape Town	9 627 460	2 957 489	30.7%	4 231 197	43.9%	2 150 063	41.5%	37.6%
City of Ekurhuleni	13 700 076	3 636 900	26.5%	7 418 503	54.1%	2 508 936	57.8%	45.0%
eThekweni	9 683 333	2 177 065	22.5%	4 282 724	44.2%	1 663 458	51.5%	30.9%
City of Johannesburg	9 796 266	2 892 448	29.5%	5 419 480	55.3%	753 939	-	283.6%
Mangaung	1 844 878	406 152	22.0%	916 743	49.7%	348 156	53.0%	16.7%
Nelson Mandela Bay	3 426 438	484 019	14.1%	1 075 525	31.4%	1 859 782	108.6%	(74.0%)
City of Tshwane	6 021 317	1 137 911	18.9%	2 999 302	49.8%	524 083	32.5%	117.1%
Total	55 264 034	13 982 598	25.3%	26 929 095	48.7%	10 003 320	63.1%	39.8%
R thousands	Budget	Second Quarter 2023/24		Year to date: 31 December 2023		Year to date: 31 December 2022		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	2nd Q as % of Main appr	Actual Expenditure	Total Expenditure as % of main appr	Actual Expenditure	Total Expenditure as % of main appr	
Water management								
Buffalo City	844 338	194 749	23.1%	468 203	55.5%	225 584	54.4%	(13.7%)
Cape Town	7 691 241	2 379 860	30.9%	3 019 130	39.3%	1 760 988	38.5%	35.1%
City of Ekurhuleni	11 133 052	2 690 320	24.2%	5 129 657	46.1%	2 517 653	46.0%	6.9%
eThekweni	8 687 484	2 385 484	27.5%	4 234 701	48.7%	1 874 462	48.3%	27.3%
City of Johannesburg	11 196 091	2 458 080	22.0%	5 173 289	46.2%	2 286 288	52.5%	7.5%
Mangaung	2 117 304	375 264	17.7%	768 158	36.3%	458 425	46.7%	(18.1%)
Nelson Mandela Bay	2 743 123	251 767	9.2%	2 901 402	105.8%	219 607	16.2%	14.6%
City of Tshwane	5 156 712	2 423 916	47.0%	2 866 423	55.6%	362 617	23.0%	568.5%
Total	49 569 344	13 159 440	26.5%	24 560 962	49.5%	9 705 624	42.1%	35.6%

Source: National Treasury Local Government Database

Metro aggregated revenue and expenditure per function as at 31 December 2023

R thousands	Budget	Second Quarter 2023/24		Year to date: 31 December 2023		Year to date: 31 December 2022		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Revenue	2nd Q as % of Main appr	Actual Revenue	Total Revenue as % of main appr	Actual Revenue	Total Revenue as % of main appr	
Energy sources								
Buffalo City	2 682 089	645 903	24.1%	1 284 863	47.9%	569 334	44.4%	13.4%
Cape Town	20 127 337	4 809 551	23.9%	10 488 761	52.1%	3 909 510	50.9%	23.0%
City of Ekurhuleni	23 758 259	5 005 640	21.1%	11 396 851	48.0%	4 561 732	51.9%	9.7%
eThekwini	18 909 557	4 186 177	22.1%	9 061 406	47.9%	3 954 991	48.5%	5.8%
City of Johannesburg	22 972 481	4 421 086	19.2%	9 585 848	41.7%	4 230 708	43.8%	4.5%
Mangaung	3 646 129	759 176	20.8%	1 806 294	49.5%	635 444	44.6%	19.5%
Nelson Mandela Bay	5 305 957	1 440 144	27.1%	3 213 535	60.6%	1 571 458	60.1%	(8.4%)
City of Tshwane	16 954 289	4 886 288	28.8%	10 054 596	59.3%	1 099 555	33.0%	344.4%
Total	114 356 099	26 153 965	22.9%	56 892 155	49.7%	20 532 732	46.5%	27.4%
	Budget	Second Quarter 2023/24		Year to date: 31 December 2023		Year to date: 31 December 2022		Q2 of 2022/23 to Q2 of 2023/24
R thousands	Main appropriation	Actual Expenditure	2nd Q as % of Main appr	Actual Expenditure	Total Expenditure as % of main appr	Actual Expenditure	Total Expenditure as % of main appr	
Energy sources								
Buffalo City	3 503 924	789 056	22.5%	1 785 416	51.0%	705 831	52.9%	11.8%
Cape Town	17 045 289	3 966 515	23.3%	7 849 259	46.0%	3 242 817	45.5%	22.3%
City of Ekurhuleni	21 446 425	4 590 400	21.4%	10 198 918	47.6%	3 934 654	50.6%	16.7%
eThekwini	18 799 967	4 374 646	23.3%	9 766 721	52.0%	3 797 692	51.5%	15.2%
City of Johannesburg	20 788 870	4 491 589	21.6%	10 759 907	51.8%	3 907 206	53.7%	15.0%
Mangaung	3 395 493	810 728	23.9%	2 006 175	59.1%	731 153	54.9%	10.9%
Nelson Mandela Bay	6 686 111	1 348 560	20.2%	3 274 540	49.0%	219 178	33.1%	515.3%
City of Tshwane	17 459 646	13 322 120	76.3%	13 643 801	78.1%	1 735 824	35.8%	667.5%
Total	109 125 725	33 693 613	30.9%	59 284 737	54.3%	18 274 355	47.2%	84.4%

Source: National Treasury Local Government Database

Metro aggregated revenue and expenditure per function as at 31 December 2023

	Budget	Second Quarter 2023/24		Year to date: 31 December 2023		Year to date: 31 December 2022		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Revenue	2nd Q as % of Main appr	Actual Revenue	Total Revenue as % of main appr	Actual Revenue	Total Revenue as % of main appr	
R thousands								
Waste water management								
Buffalo City	628 112	178 486	28.4%	375 505	59.8%	149 508	55.4%	19.4%
Cape Town	3 205 883	879 146	27.4%	1 779 262	55.5%	814 023	55.6%	8.0%
City of Ekurhuleni	1 401 630	371 318	26.5%	742 335	53.0%	1 281 860	63.9%	(71.0%)
eThekweni	2 459 087	469 876	19.1%	1 070 373	43.5%	371 738	43.6%	26.4%
City of Johannesburg	6 893 057	1 774 204	25.7%	3 510 558	50.9%	3 085 393	-	(42.5%)
Mangaung	695 725	151 637	21.8%	360 545	51.8%	137 359	49.1%	10.4%
Nelson Mandela Bay	1 058 186	192 376	18.2%	445 472	42.1%	228 585	40.1%	(15.8%)
City of Tshwane	1 792 453	1 802 423	100.6%	2 366 645	132.0%	200 763	37.9%	797.8%
Total	18 134 133	5 819 466	32.1%	10 650 694	58.7%	6 269 229	79.7%	(7.2%)
	Budget	Second Quarter 2023/24		Year to date: 31 December 2023		Year to date: 31 December 2022		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	2nd Q as % of Main appr	Actual Expenditure	Total Expenditure as % of main appr	Actual Expenditure	Total Expenditure as % of main appr	
R thousands								
Waste water management								
Buffalo City	363 043	138 476	38.1%	241 963	66.6%	143 641	63.3%	(3.6%)
Cape Town	3 357 457	895 411	26.7%	1 541 202	45.9%	784 217	43.7%	14.2%
City of Ekurhuleni	1 463 919	293 019	20.0%	540 435	36.9%	305 381	37.8%	(4.0%)
eThekweni	2 276 928	566 235	24.9%	977 180	42.9%	546 969	49.3%	3.5%
City of Johannesburg	2 202 760	211 512	9.6%	452 462	20.5%	213 677	59.5%	(1.0%)
Mangaung	349 025	81 484	23.3%	149 748	42.9%	128 892	68.4%	(36.8%)
Nelson Mandela Bay	980 068	128 381	13.1%	440 245	44.9%	116 841	19.1%	9.9%
City of Tshwane	684 410	193 674	28.3%	301 162	44.0%	72 784	31.4%	166.1%
Total	11 677 611	2 508 191	21.5%	4 644 397	39.8%	2 312 402	43.0%	8.5%

Source: National Treasury Local Government Database

Metro aggregated revenue and expenditure per function as at 31 December 2023

R thousands	Budget	Second Quarter 2023/24		Year to date: 31 December 2023		Year to date: 31 December 2022		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Revenue	2nd Q as % of Main appr	Actual Revenue	Total Revenue as % of main appr	Actual Revenue	Total Revenue as % of main appr	
Waste management								
Buffalo City	605 919	188 511	31.1%	398 826	65.8%	153 166	56.0%	23.1%
Cape Town	2 041 107	533 238	26.1%	1 111 839	54.5%	503 406	51.3%	5.9%
City of Ekurhuleni	2 728 310	674 848	24.7%	1 463 223	53.6%	718 187	59.5%	(6.0%)
eThekweni	1 529 274	252 196	16.5%	716 505	46.9%	247 731	50.7%	1.8%
City of Johannesburg	2 600 935	1 070 720	41.2%	2 129 293	81.9%	938 572	77.5%	14.1%
Mangaung	487 230	58 767	12.1%	223 180	45.8%	50 560	44.6%	16.2%
Nelson Mandela Bay	441 249	73 379	16.6%	187 769	42.6%	98 345	53.0%	(25.4%)
City of Tshwane	1 825 767	679 116	37.2%	1 339 290	73.4%	26 424	31.7%	2470.1%
Total	12 259 791	3 530 775	28.8%	7 569 925	61.7%	2 736 391	55.6%	29.0%
R thousands	Budget	Second Quarter 2023/24		Year to date: 31 December 2023		Year to date: 31 December 2022		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	2nd Q as % of Main appr	Actual Expenditure	Total Expenditure as % of main appr	Actual Expenditure	Total Expenditure as % of main appr	
Waste management								
Buffalo City	487 212	131 845	27.1%	253 073	51.9%	118 620	48.3%	11.1%
Cape Town	2 771 569	709 524	25.6%	1 215 058	43.8%	696 162	44.0%	1.9%
City of Ekurhuleni	2 034 003	564 518	27.8%	934 885	46.0%	439 668	42.7%	28.4%
eThekweni	1 714 970	380 208	22.2%	656 885	38.3%	351 722	42.2%	8.1%
City of Johannesburg	3 444 394	956 473	27.8%	1 850 393	53.7%	806 480	50.8%	18.6%
Mangaung	306 611	98 593	32.2%	189 539	61.8%	77 868	54.4%	26.6%
Nelson Mandela Bay	590 534	110 954	18.8%	319 593	54.1%	112 710	36.9%	(1.6%)
City of Tshwane	1 563 529	1 298 166	83.0%	1 426 543	91.2%	126 730	13.8%	924.4%
Total	12 912 821	4 250 281	32.9%	6 845 970	53.0%	2 729 959	40.4%	55.7%

Source: National Treasury Local Government Database

8. Operating revenue and expenditure per function for secondary cities

Secondary cities aggregated revenue and expenditure per function as at 31 December 2023

R thousands	Budget	Second Quarter 2023/24		Year to date: 31 December 2023		Year to date: 31 December 2022		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Revenue	2nd 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	1 029 742	253 188	24.6%	489 792	47.6%	263 363	49.9%	(3.9%)
City of Mbombela	449 733	30 907	6.9%	177 952	39.6%	262 717	83.7%	(88.2%)
Drakenstein	238 665	56 276	23.6%	110 631	46.4%	56 571	44.1%	(0.5%)
Emalahleni (MP)	628 503	104 618	16.6%	211 469	33.6%	111 447	35.2%	(6.1%)
Emfuleni	1 377 340	275 161	20.0%	503 740	36.6%	260 209	56.0%	5.7%
George	534 502	62 503	11.7%	134 329	25.1%	67 291	28.1%	(7.1%)
Govan Mbeki	773 326	125 151	16.2%	247 224	32.0%	141 618	39.9%	(11.6%)
J B Marks	142 940	49 639	34.7%	88 896	62.2%	6 918	42.7%	617.6%
Madibeng	193 706	46 269	23.9%	39 505	20.4%	48 627	40.6%	(4.8%)
Matjhabeng	784 981	187 100	23.8%	363 979	46.4%	167 577	54.3%	11.7%
Mogale City	525 683	145 274	27.6%	277 267	52.7%	125 599	47.6%	15.7%
Msunduzi	1 264 765	313 022	24.7%	682 279	53.9%	50 540	64.3%	519.3%
Newcastle	317 295	88 091	27.8%	185 155	58.4%	56 678	49.5%	55.4%
Polokwane	373 505	62 621	16.8%	133 226	35.7%	60 600	39.3%	3.3%
Rustenburg	1 138 619	594 378	52.2%	688 119	60.4%	304 334	60.6%	95.3%
Sol Plaatje	364 714	89 543	24.6%	181 138	49.7%	90 673	48.9%	(1.2%)
Stellenbosch	196 564	47 198	24.0%	85 950	43.7%	48 955	51.2%	(3.6%)
Steve Tshwete	186 025	43 968	23.6%	81 484	43.8%	44 299	49.4%	(0.7%)
uMhlatuze	1 156 969	286 868	24.8%	618 429	53.5%	292 346	53.3%	(1.9%)
Total	11 677 578	2 861 776	24.5%	5 300 564	45.4%	2 460 361	50.4%	16.3%
R thousands	Budget	Second Quarter 2023/24		Year to date: 31 December 2023		Year to date: 31 December 2022		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Water management								
City of Matlosana	672 385	91 152	13.6%	141 832	21.1%	127 292	63.3%	(28.4%)
City of Mbombela	277 537	134 166	48.3%	201 238	72.5%	87 333	41.8%	53.6%
Drakenstein	144 825	43 852	30.3%	56 669	39.1%	42 598	40.4%	2.9%
Emalahleni (MP)	597 725	82 982	13.9%	162 809	27.2%	50 221	34.7%	65.2%
Emfuleni	1 781 699	530 501	29.8%	1 034 703	58.1%	254 738	43.3%	108.3%
George	425 699	55 004	12.9%	143 918	33.8%	50 960	22.3%	7.9%
Govan Mbeki	516 161	109 484	21.2%	222 849	43.2%	106 199	43.7%	3.1%
J B Marks	126 221	15 668	12.4%	28 199	22.3%	53 221	45.8%	(70.6%)
Madibeng	317 527	59 333	18.7%	104 298	32.8%	89 377	54.2%	(33.6%)
Matjhabeng	1 363 865	147 778	10.8%	354 990	26.0%	67 440	9.4%	119.1%
Mogale City	687 088	166 081	24.2%	338 651	49.3%	165 828	53.7%	0.2%
Msunduzi	1 338 424	235 201	17.6%	452 475	33.8%	260 391	45.1%	(9.7%)
Newcastle	657 652	78 122	11.9%	163 149	24.8%	128 720	32.3%	(39.3%)
Polokwane	612 879	216 993	35.4%	420 668	68.6%	187 529	50.2%	15.7%
Rustenburg	1 117 338	295 937	26.5%	377 083	33.7%	169 949	30.3%	74.1%
Sol Plaatje	341 800	127 821	37.4%	176 088	51.5%	102 721	50.4%	24.4%
Stellenbosch	146 032	31 586	21.6%	48 539	33.2%	30 558	34.4%	3.4%
Steve Tshwete	164 745	33 204	20.2%	67 972	41.3%	31 160	44.4%	6.6%
uMhlatuze	1 049 455	294 434	28.1%	621 217	59.2%	269 345	52.1%	9.3%
Total	12 339 059	2 749 300	22.3%	5 117 345	41.5%	2 275 581	39.3%	20.8%

Source: National Treasury Local Government Database

Secondary cities aggregated revenue and expenditure per function as at 31 December 2023

R thousands	Budget	Second Quarter 2023/24		Year to date: 31 December 2023		Year to date: 31 December 2022		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Revenue	2nd 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	1 162 351	260 493	22.4%	533 360	45.9%	225 770	42.7%	15.4%
City of Mbombela	1 747 265	474 070	27.1%	881 975	50.5%	319 830	38.9%	48.2%
Drakenstein	1 581 002	363 650	23.0%	781 621	49.4%	317 584	50.4%	14.5%
Emalahleni (MP)	2 167 757	353 128	16.3%	772 280	35.6%	267 648	43.5%	31.9%
Emfuleni	4 035 866	738 628	18.3%	1 804 932	44.7%	715 437	53.3%	3.2%
George	970 060	197 123	20.3%	446 185	46.0%	175 273	37.3%	12.5%
Govan Mbeki	935 268	203 534	21.8%	372 042	39.8%	163 463	40.9%	24.5%
J B Marks	1 097 085	183 407	16.7%	431 346	39.3%	125 967	36.7%	45.6%
Madibeng	669 768	171 789	25.6%	345 632	51.6%	169 569	52.9%	1.3%
Majhabeng	1 116 590	189 615	17.0%	418 705	37.5%	168 885	39.5%	12.3%
Mogale City	1 599 095	369 415	23.1%	750 908	47.0%	273 606	47.3%	35.0%
Msunduzi	3 929 630	481 870	12.3%	1 405 288	35.8%	574 888	40.6%	(16.2%)
Newcastle	972 944	227 699	23.4%	494 174	50.8%	181 158	50.7%	25.7%
Polokwane	1 871 880	315 774	16.9%	668 554	35.7%	293 293	39.0%	7.7%
Rustenburg	4 316 567	665 761	15.4%	1 038 920	24.1%	688 709	43.5%	(3.3%)
Sol Plaatje	1 052 252	229 796	21.8%	490 627	46.6%	197 559	40.8%	16.3%
Stellenbosch	956 424	224 069	23.4%	488 195	51.0%	183 592	48.0%	22.0%
Steve Tshwete	943 029	200 176	21.2%	417 378	44.3%	170 755	44.2%	17.2%
uMhlatuze	2 204 430	439 653	19.9%	1 061 791	48.2%	361 051	50.7%	21.8%
Total	33 329 262	6 289 649	18.9%	13 603 914	40.8%	5 574 036	44.6%	12.8%
R thousands	Budget	Second Quarter 2023/24		Year to date: 31 December 2023		Year to date: 31 December 2022		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	2nd Q as % of Main appr	Actual Expenditure	Total Expenditure as % of main appr	Actual Expenditure	Total Expenditure as % of main appr	
Energy sources								
City of Matlosana	1 683 890	253 925	15.1%	462 137	27.4%	166 457	19.1%	52.5%
City of Mbombela	1 497 720	374 867	25.0%	797 092	53.2%	296 565	49.5%	26.4%
Drakenstein	1 353 378	321 498	23.8%	683 897	50.5%	318 610	50.0%	0.9%
Emalahleni (MP)	2 445 635	463 964	19.0%	916 456	37.5%	281 228	55.4%	65.0%
Emfuleni	3 090 132	708 703	22.9%	1 565 738	50.7%	652 052	52.0%	8.7%
George	892 621	194 175	21.8%	396 027	44.4%	173 789	43.0%	11.7%
Govan Mbeki	1 107 227	292 469	26.4%	715 484	64.6%	260 162	52.9%	12.4%
J B Marks	979 748	262 400	26.8%	400 174	40.8%	200 910	47.2%	30.6%
Madibeng	738 594	309 031	41.8%	378 605	51.3%	219 579	53.2%	40.7%
Majhabeng	903 828	128 514	14.2%	462 936	51.2%	53 638	16.2%	139.6%
Mogale City	1 513 335	244 975	16.2%	635 983	42.0%	254 909	46.5%	(3.9%)
Msunduzi	3 277 057	592 894	18.1%	1 677 555	51.2%	431 341	60.4%	37.5%
Newcastle	789 456	174 724	22.1%	352 033	44.6%	162 938	46.3%	7.2%
Polokwane	1 544 811	299 803	19.4%	687 817	44.5%	248 755	49.3%	20.5%
Rustenburg	3 637 615	714 368	19.6%	966 026	26.6%	804 274	49.5%	(11.2%)
Sol Plaatje	1 031 152	301 099	29.2%	523 004	50.7%	101 589	34.8%	196.4%
Stellenbosch	768 674	159 332	20.7%	386 050	50.2%	136 029	42.9%	17.1%
Steve Tshwete	897 347	210 343	23.4%	463 762	51.7%	183 686	45.0%	14.5%
uMhlatuze	1 846 846	412 587	22.3%	900 238	48.7%	334 057	51.0%	23.5%
Total	29 999 068	6 419 669	21.4%	13 371 012	44.6%	5 280 568	47.2%	21.6%

Source: National Treasury Local Government Database

Secondary cities aggregated revenue and expenditure per function as at 31 December 2023

R thousands	Budget	Second Quarter 2023/24		Year to date: 31 December 2023		Year to date: 31 December 2022		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Revenue	2nd Q as % of Main appr	Actual Revenue	Total Revenue as % of main appr	Actual Revenue	Total Revenue as % of main appr	
Waste water management								
City of Matlosana	165 748	37 191	22.4%	74 834	45.1%	35 712	41.6%	4.1%
City of Mbombela	234 135	223 576	95.5%	229 124	97.9%	61 992	31.2%	260.7%
Drakenstein	195 445	40 719	20.8%	93 204	47.7%	51 670	52.1%	(21.2%)
Emalahleni (MP)	232 691	45 564	19.6%	94 799	40.7%	44 629	45.3%	2.1%
Ermfuleni	603 768	93 739	15.5%	180 039	29.8%	90 337	50.3%	3.8%
George	237 885	41 587	17.5%	115 743	48.7%	62 009	56.8%	(32.9%)
Govan Mbeki	199 932	39 962	20.0%	76 346	38.2%	37 371	39.2%	6.9%
J B Marks	78 717	22 435	28.5%	57 334	72.8%	19 675	61.3%	14.0%
Madibeng	61 289	12 999	21.2%	12 469	20.3%	14 228	41.8%	(8.6%)
Matjhabeng	244 792	82 415	33.7%	164 791	67.3%	65 523	57.7%	25.8%
Mogale City	363 011	105 901	29.2%	225 593	62.1%	93 921	55.9%	12.8%
Msunduzi	243 168	60 271	24.8%	132 318	54.4%	55 178	54.4%	9.2%
Newcastle	263 058	76 958	29.3%	164 835	62.7%	33 651	46.0%	128.7%
Polokwane	156 249	39 830	25.5%	84 419	54.0%	37 277	52.9%	6.8%
Rustenburg	548 357	153 095	27.9%	186 830	34.1%	80 075	31.9%	91.2%
Sol Plaatje	101 358	30 839	30.4%	61 181	60.4%	27 556	59.1%	11.9%
Stellenbosch	160 222	42 117	26.3%	96 504	60.2%	38 198	55.3%	10.3%
Steve Tshwete	127 771	37 692	29.5%	78 907	61.8%	35 515	61.5%	6.1%
uMhlatuze	232 580	68 550	29.5%	145 374	62.5%	97 904	64.0%	(30.0%)
Total	4 450 178	1 255 440	28.2%	2 274 645	51.1%	982 422	49.0%	27.8%
R thousands	Budget	Second Quarter 2022/23		Year to date: 31 December 2022		Year to date: 31 December 2021		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	2nd Q as % of Main appr	Actual Expenditure	Total Expenditure as % of main appr	Actual Expenditure	Total Expenditure as % of main appr	
Waste water management								
City of Matlosana	233 801	39 368	16.8%	76 992	32.9%	39 223	45.2%	0.4%
City of Mbombela	146 714	47 915	32.7%	58 048	39.6%	29 832	48.3%	60.6%
Drakenstein	146 042	51 270	35.1%	64 973	44.5%	53 363	48.0%	(3.9%)
Emalahleni (MP)	189 913	28 569	15.0%	60 201	31.7%	18 650	41.8%	53.2%
Ermfuleni	298 003	71 878	24.1%	131 335	44.1%	92 325	51.9%	(22.1%)
George	257 703	81 172	31.5%	128 229	49.8%	67 248	48.2%	20.7%
Govan Mbeki	145 371	31 272	21.5%	58 883	40.5%	36 556	41.5%	(14.5%)
J B Marks	95 888	12 753	13.3%	21 173	22.1%	18 492	26.8%	(31.0%)
Madibeng	66 280	20 161	30.4%	34 041	51.4%	13 878	44.6%	45.3%
Matjhabeng	256 639	19 243	7.5%	41 405	16.1%	42 224	24.6%	(54.4%)
Mogale City	147 142	18 303	12.4%	33 234	22.6%	21 531	26.2%	(15.0%)
Msunduzi	390 949	93 679	24.0%	174 802	44.7%	61 500	48.5%	52.3%
Newcastle	75 362	7 620	10.1%	21 207	28.1%	16 357	50.7%	(53.4%)
Polokwane	75 475	28 785	38.1%	57 168	75.7%	19 961	31.7%	44.2%
Rustenburg	528 182	43 743	8.3%	45 440	8.6%	29 489	10.0%	48.3%
Sol Plaatje	102 527	28 521	27.8%	53 687	52.4%	28 610	49.3%	(0.3%)
Stellenbosch	176 993	47 766	27.0%	68 442	38.7%	39 455	30.0%	21.1%
Steve Tshwete	119 352	23 866	20.0%	52 315	43.8%	26 153	44.7%	(8.7%)
uMhlatuze	234 214	55 205	23.6%	108 027	46.1%	55 575	41.9%	(0.7%)
Total	3 686 550	751 091	20.4%	1 289 604	35.0%	710 420	36.5%	5.7%

Source: National Treasury Local Government Database

Metro aggregated revenue and expenditure per function as at 31 December 2023

	Budget	Second Quarter 2023/24		Year to date: 31 December 2023		Year to date: 31 December 2022		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Revenue	2nd Q as % of Main appr	Actual Revenue	Total Revenue as % of main appr	Actual Revenue	Total Revenue as % of main appr	
R thousands								
Waste management								
City of Matlosana	384 780	84 752	22.0%	169 779	44.1%	79 667	48.4%	6.4%
City of Mbombela	334 260	39 434	11.8%	253 689	75.9%	37 709	73.1%	4.6%
Drakenstein	223 026	44 713	20.0%	113 657	51.0%	66 503	51.9%	(32.8%)
Emalahleni (MP)	279 126	42 145	15.1%	91 072	32.6%	42 756	35.1%	(1.4%)
Emfuleni	433 444	52 404	12.1%	101 481	23.4%	55 166	47.6%	(5.0%)
George	210 990	41 311	19.6%	107 281	50.8%	55 344	64.2%	(25.4%)
Govan Mbeki	194 779	34 427	17.7%	38 777	19.9%	35 609	16.5%	(3.3%)
J B Marks	66 282	11 965	18.1%	38 290	57.8%	12 834	67.1%	(6.8%)
Madibeng	72 953	17 999	24.7%	35 907	49.2%	18 202	45.4%	(1.1%)
Matjhabeng	170 166	51 164	30.1%	102 521	60.2%	40 168	51.0%	27.4%
Mogale City	293 412	89 721	30.6%	193 617	66.0%	80 953	61.4%	10.8%
Msunduzi	158 772	40 189	25.3%	87 517	55.1%	35 125	49.0%	14.4%
Newcastle	157 009	42 861	27.3%	89 892	57.3%	27 313	48.5%	56.9%
Polokwane	150 572	36 893	24.5%	74 596	49.5%	32 948	49.6%	12.0%
Rustenburg	339 647	172 069	50.7%	202 555	59.6%	88 664	62.3%	94.1%
Sol Plaafe	76 413	24 247	31.7%	47 156	61.7%	20 455	57.1%	18.5%
Stellenbosch	151 336	34 516	22.8%	83 488	55.2%	32 880	57.8%	5.0%
Steve Tshwete	158 419	45 064	28.4%	93 214	58.8%	40 800	61.2%	10.5%
uMhlatuze	217 639	63 019	29.0%	134 239	61.7%	58 325	57.7%	8.0%
Total	4 073 026	968 892	23.8%	2 058 727	50.5%	861 419	53.2%	12.5%
	Budget	Second Quarter 2023/24		Year to date: 31 December 2023		Year to date: 31 December 2022		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	2nd Q as % of Main appr	Actual Expenditure	Total Expenditure as % of main appr	Actual Expenditure	Total Expenditure as % of main appr	
R thousands								
Waste management								
City of Matlosana	201 823	39 170	19.4%	69 589	34.5%	41 530	35.6%	(5.7%)
City of Mbombela	309 145	90 864	29.4%	140 275	45.4%	66 468	34.3%	36.7%
Drakenstein	100 695	29 075	28.9%	48 124	47.8%	26 252	39.4%	10.8%
Emalahleni (MP)	203 174	27 660	13.6%	64 879	31.9%	14 723	40.5%	87.9%
Emfuleni	223 104	45 514	20.4%	94 754	42.5%	66 438	47.2%	(31.5%)
George	119 506	33 059	27.7%	59 133	49.5%	26 563	44.7%	24.5%
Govan Mbeki	119 651	21 713	18.1%	41 721	34.9%	20 597	38.6%	5.4%
J B Marks	80 873	15 707	19.4%	26 129	32.3%	26 959	53.3%	(41.7%)
Madibeng	84 707	19 752	23.3%	38 989	46.0%	24 119	51.7%	(18.1%)
Matjhabeng	174 123	21 440	12.3%	40 207	23.1%	27 990	28.5%	(23.4%)
Mogale City	114 799	22 819	19.9%	43 042	37.5%	23 928	41.1%	(4.6%)
Msunduzi	142 301	38 065	26.7%	70 039	49.2%	30 323	213.9%	25.5%
Newcastle	101 570	19 515	19.2%	40 986	40.4%	23 912	77.4%	(18.4%)
Polokwane	143 395	46 450	32.4%	86 735	60.5%	39 426	42.6%	17.8%
Rustenburg	330 007	93 242	28.3%	124 984	37.9%	62 376	35.2%	49.5%
Sol Plaafe	76 413	19 605	25.7%	38 521	50.4%	19 153	48.3%	2.4%
Stellenbosch	150 616	30 040	19.9%	42 794	28.4%	26 487	25.1%	13.4%
Steve Tshwete	139 389	34 317	24.6%	68 760	49.3%	33 092	45.8%	3.7%
uMhlatuze	145 370	40 832	28.1%	71 321	49.1%	34 622	45.6%	17.9%
Total	2 960 660	688 840	23.3%	1 210 980	40.9%	634 958	41.3%	8.5%

Source: National Treasury Local Government Database

9. Aggregated municipal debtors age analysis

Debtors Age Analysis as at 31 December 2023

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to		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	1 368 584	1.3%	3 226 721	3.1%	3 263 834	3.1%	96 798 354	92.5%	104 657 493	30.9%	4 175 056	4.0%	56 333 916	53.8%
Trade and Other Receivables from Exchange Transactions - Electricity	8 079 656	20.2%	2 211 049	5.5%	1 630 628	4.1%	28 046 501	70.2%	39 967 835	11.8%	96 500	0.2%	7 435 543	18.6%
Receivables from Non-exchange Transactions - Property Rates	7 636 823	11.1%	2 260 138	3.3%	2 255 637	3.3%	56 480 850	82.3%	68 633 448	20.3%	114 452	0.2%	26 930 614	39.2%
Receivables from Exchange Transactions - Waste Water Management	2 039 703	6.1%	993 650	3.0%	1 088 086	3.2%	29 416 525	87.7%	33 537 963	9.9%	1 173 834	3.5%	10 593 830	31.6%
Receivables from Exchange Transactions - Waste Water Management	1 373 446	5.1%	674 275	2.5%	762 219	2.8%	24 306 077	89.6%	27 116 017	8.0%	531 967	2.0%	7 142 837	26.3%
Receivables from Exchange Transactions - Property Rental Debtors	132 689	3.7%	60 602	1.7%	32 523	0.9%	3 346 386	93.7%	3 572 200	1.1%	(105)	(0.0%)	666 223	18.7%
Interest on Arrear Debtor Accounts	1 788 585	3.9%	1 189 039	2.6%	1 461 207	3.2%	40 934 752	90.2%	45 373 583	13.4%	254 163	0.6%	8 865 552	19.5%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	517	1.7%	300	1.0%	319	1.0%	29 293	96.3%	30 428	0.0%	-	-	324 787	1067.4%
Other	(883 940)	(5.8%)	242 639	1.6%	171 630	1.1%	15 823 387	103.1%	15 353 715	4.5%	42 027	0.3%	3 133 667	20.4%
Total	21 536 062	6.4%	10 858 414	3.2%	10 666 081	3.2%	295 182 127	87.3%	338 242 683	100.0%	6 387 894	1.9%	121 426 968	35.9%
Debtors Age Analysis By Customer Group														
Organs of State	1 611 420	7.3%	731 377	3.3%	782 240	3.5%	18 939 767	85.8%	22 064 804	6.5%	3 181	0.0%	1 193 122	5.4%
Commercial	10 039 031	15.5%	2 707 791	4.2%	2 382 850	3.7%	49 834 088	76.7%	64 963 760	19.2%	76 812	0.1%	16 891 542	26.0%
Households	9 465 912	3.9%	7 266 832	3.0%	7 434 771	3.0%	221 594 806	90.2%	245 762 321	72.7%	6 307 901	2.6%	103 232 268	42.0%
Other	419 699	7.7%	152 413	2.8%	66 220	1.2%	4 813 466	88.3%	5 451 798	1.6%	-	-	110 037	2.0%
Total	21 536 062	6.4%	10 858 414	3.2%	10 666 081	3.2%	295 182 127	87.3%	338 242 683	100.0%	6 387 894	1.9%	121 426 968	35.9%
Per Province														
Eastern Cape	4 140 363	11.3%	1 346 262	3.7%	1 224 903	3.3%	29 876 512	81.7%	36 588 040	10.8%	2 540 881	6.9%	70 422 575	192.5%
Free State	1 822 622	5.2%	829 452	2.4%	1 819 293	5.2%	30 538 971	87.2%	35 010 338	10.4%	(1 327)	(0.0%)	832 796	2.4%
Gauteng	8 321 568	7.0%	4 436 890	3.8%	3 836 935	3.2%	101 628 798	86.0%	118 224 190	35.0%	3 118 599	2.6%	22 138 654	18.7%
Kwazulu-Natal	4 687 515	9.4%	1 685 665	3.4%	1 498 707	3.0%	42 044 837	84.2%	49 916 725	14.8%	(157)	(0.0%)	29 826 903	59.8%
Limpopo	709 156	3.7%	473 714	2.5%	405 401	2.1%	17 453 157	91.7%	19 041 429	5.6%	(2 310)	(0.0%)	(2 309 130)	(12.1%)
Mpumalanga	1 196 293	4.3%	575 679	2.0%	592 679	2.1%	25 744 337	91.6%	28 108 988	8.3%	(313 871)	(1.1%)	-	-
North West	(4 057 494)	(16.4%)	639 105	2.6%	559 363	2.3%	27 601 160	111.6%	24 742 135	7.3%	1 058 491	4.3%	-	-
Northern Cape	487 970	4.4%	276 667	2.5%	273 084	2.5%	9 958 861	90.6%	10 996 582	3.3%	(15 071)	(0.1%)	515 170	4.7%
Western Cape	4 228 070	27.1%	594 979	3.8%	455 715	2.9%	10 335 493	66.2%	15 614 258	4.6%	2 659	0.0%	-	-
Total	21 536 062	6.4%	10 858 414	3.2%	10 666 081	3.2%	295 182 127	87.3%	338 242 683	100.0%	6 387 894	1.9%	121 426 968	35.9%

Source: National Treasury Local Government Database

10. Debtors' age analysis for the metros

Metros Debtors Age Analysis as at 2nd Quarter Ended 31 December 2023

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to		Impairment -Bad Debts ito Council	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
2nd Quarter Ended 31 December 2023														
Buffalo City	592 119	8.1%	336 604	4.6%	295 181	4.0%	6 074 864	83.2%	7 298 766	4.2%	2	0.0%	662 500	9.1%
Cape Town	2 834 120	28.4%	326 697	3.3%	287 970	2.9%	6 543 752	65.5%	9 992 539	5.8%	-	-	-	-
City of Ekurhuleni	3 082 492	12.7%	1 208 477	5.0%	1 050 281	4.3%	18 921 445	78.0%	24 262 695	14.0%	3 078 227	12.7%	-	-
eThekwini	3 012 722	10.7%	1 052 735	3.7%	925 430	3.3%	23 144 095	82.3%	28 134 983	16.2%	-	-	8 366 623	29.7%
City of Johannesburg	2 496 474	4.3%	2 066 183	3.5%	1 790 083	3.1%	52 019 966	89.1%	58 372 707	33.6%	-	-	-	-
Mangaung	785 527	7.5%	258 199	2.5%	264 148	2.5%	9 229 974	87.6%	10 537 848	6.1%	-	-	691 295	6.6%
Nelson Mandela Bay	2 760 942	17.9%	641 105	4.1%	568 165	3.7%	11 483 287	74.3%	15 453 499	8.9%	2 540 720	16.4%	69 760 075	451.4%
City of Tshwane	1 692 974	8.6%	590 584	3.0%	497 657	2.5%	16 821 691	85.8%	19 602 907	11.3%	35 029	0.2%	-	-
Total	17 257 371	9.9%	6 480 585	3.7%	5 678 915	3.3%	144 239 073	83.1%	173 655 944	100.0%	5 653 978	3.3%	79 480 493	45.8%
2nd Quarter Ended 31 December 2022														
Buffalo City	434 188	7.6%	226 004	4.0%	228 990	4.0%	4 820 693	84.4%	5 709 875	3.7%	-	-	605 623	10.6%
Cape Town	2 231 297	25.6%	295 606	3.4%	426 015	4.9%	5 766 314	66.1%	8 719 232	5.7%	-	-	-	-
City of Ekurhuleni	3 361 498	11.0%	1 528 094	5.0%	1 060 227	3.5%	24 685 091	80.6%	30 634 909	19.9%	550 455	1.8%	-	-
eThekwini	2 448 818	10.9%	1 098 087	4.9%	842 062	3.8%	17 983 757	80.4%	22 373 724	14.5%	-	-	4 181 307	18.7%
City of Johannesburg	2 194 019	5.0%	1 630 155	3.7%	1 517 677	3.4%	38 958 630	87.9%	44 300 482	28.8%	-	-	-	-
Mangaung	757 551	8.5%	229 707	2.6%	280 951	3.1%	7 670 986	85.8%	8 939 195	5.8%	136 528	1.5%	545 047	6.1%
Nelson Mandela Bay	3 159 314	20.8%	1 181 703	7.8%	832 103	5.5%	9 994 438	65.9%	15 167 558	9.8%	332 216	2.2%	31 334 733	206.6%
City of Tshwane	4 744 888	26.2%	136 213	0.8%	356 880	2.0%	12 906 370	71.1%	18 144 351	11.8%	160 980	0.9%	-	-
Total	19 332 574	12.6%	6 325 568	4.1%	5 544 905	3.6%	122 786 279	79.7%	153 989 325	100.0%	1 180 180	0.8%	36 666 710	23.8%
December 2023														
Buffalo City	157 930		110 600		66 190		1 254 171		1 588 891					
Cape Town	602 823		31 091		(138 046)		777 438		1 273 307					
City of Ekurhuleni	(279 006)		(319 616)		(9 946)		(5 763 646)		(6 372 214)					
eThekwini	562 904		(45 351)		83 368		5 160 338		5 761 259					
City of Johannesburg	302 455		436 028		272 406		13 061 336		14 072 226					
Mangaung	27 976		28 492		(16 803)		1 558 988		1 598 653					
Nelson Mandela Bay	(398 372)		(540 598)		(263 938)		1 488 848		285 941					
City of Tshwane	(3 051 914)		454 371		140 777		3 915 321		1 458 556					
Total	(2 075 203)		155 017		134 010		21 452 794		19 666 619					
December 2023														
Buffalo City	36.4%		48.9%		28.9%		26.0%		27.8%					
Cape Town	27.0%		10.5%		(32.4%)		13.5%		14.6%					
City of Ekurhuleni	(8.3%)		(20.9%)		(0.9%)		(23.3%)		(20.8%)					
eThekwini	23.0%		(4.1%)		9.9%		28.7%		25.8%					
City of Johannesburg	13.8%		26.7%		17.9%		33.5%		31.8%					
Mangaung	3.7%		12.4%		(6.0%)		20.3%		17.9%					
Nelson Mandela Bay	(12.6%)		(45.7%)		(31.7%)		14.9%		1.9%					
City of Tshwane	(64.3%)		333.6%		39.4%		30.3%		8.0%					
Total	(10.7%)		2.5%		2.4%		17.5%		12.8%					

Source: National Treasury Local Government Database

Metros Debtors Age Analysis By Customer Group as at 2nd Quarter Ended 31 December 2023

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to		Impairment -Bad Debts ito Council	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Organs of State	693 069	12.4%	288 695	5.2%	197 058	3.5%	4 399 561	78.9%	5 578 382	3.2%	-	-	419 658	7.5%
Commercial	6 678 076	19.8%	1 585 294	4.7%	1 211 546	3.6%	24 238 190	71.9%	33 713 107	19.4%	7 505	0.0%	1 933 051	5.7%
Households	9 650 383	7.3%	4 581 578	3.4%	4 232 409	3.2%	114 411 750	86.1%	132 876 121	76.5%	5 646 473	4.2%	77 025 539	58.0%
Other	235 843	15.8%	25 019	1.7%	37 901	2.5%	1 189 572	79.9%	1 488 335	0.9%	-	-	102 246	6.9%
Total	17 257 371	9.9%	6 480 585	3.7%	5 678 915	3.3%	144 239 073	83.1%	173 655 944	100.0%	5 653 978	3.3%	79 480 493	45.8%

Source: National Treasury Local Government Database

11. Debtors' age analysis for secondary cities

Secondary cities Debtors Age Analysis as at 2nd Quarter Ended 31 December 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	%	Written Off to Debtors	%	Amount	%
City of Matlosana	280 421	3.2%	204 545	2.4%	172 423	2.0%	8 008 199	92.4%	8 665 589	12.8%	-	-	-	-
City of Mbombela	189 924	17.6%	467	0.0%	70 754	6.5%	820 677	75.9%	1 081 822	1.6%	-	-	-	-
Drakenstein	202 325	37.8%	32 025	6.0%	17 966	3.4%	283 408	52.9%	535 724	0.8%	-	-	-	-
Emalahleni (MP)	277 744	3.4%	160 039	2.0%	145 974	1.8%	7 606 867	92.9%	8 190 624	12.1%	-	-	-	-
Emfuleni	535 004	6.1%	387 496	4.4%	334 242	3.8%	7 463 902	85.6%	8 720 644	12.9%	-	-	-	-
George	154 047	33.5%	19 290	4.2%	16 087	3.5%	269 754	58.7%	459 177	0.7%	-	-	-	-
Govan Mbeki	185 082	4.9%	104 400	2.8%	87 169	2.3%	3 400 003	90.0%	3 776 654	5.6%	(315 330)	(8.3%)	-	-
J B Marks	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Madibeng	131 306	3.9%	68 694	2.1%	53 155	1.6%	3 079 971	92.4%	3 333 127	4.9%	-	-	-	-
Matjhabeng	229 309	3.3%	172 111	2.4%	162 212	2.3%	6 491 925	92.0%	7 055 558	10.4%	-	-	-	-
Mogale City	249 054	7.6%	53 483	1.6%	46 700	1.4%	2 919 468	89.3%	3 268 704	4.8%	-	-	-	-
Msunduzi	519 285	7.8%	154 109	2.3%	153 995	2.3%	5 796 177	87.5%	6 623 566	9.8%	-	-	21 310 134	321.7%
Newcastle	48 953	2.8%	38 329	2.2%	37 973	2.2%	1 599 519	92.7%	1 724 773	2.5%	-	-	-	-
Polokwane	213 115	10.6%	78 808	3.9%	62 392	3.1%	1 657 301	82.4%	2 011 616	3.0%	-	-	-	-
Rustenburg	352 386	5.2%	210 501	3.1%	152 012	2.2%	6 117 841	89.5%	6 832 740	10.1%	-	-	-	-
Sol Plaatje	166 781	4.5%	112 086	3.0%	109 882	3.0%	3 310 615	89.5%	3 699 364	5.5%	-	-	-	-
Stellenbosch	99 509	21.5%	8 652	1.9%	10 222	2.2%	343 945	74.4%	462 328	0.7%	-	-	-	-
Steve Tshwete	94 666	22.1%	29 013	6.8%	16 255	3.8%	288 447	67.3%	428 381	0.6%	39	0.0%	-	-
uMhlatuze	376 623	48.3%	16 438	2.1%	17 868	2.3%	368 883	47.3%	779 812	1.2%	-	-	-	-
Total	4 305 534	6.4%	1 850 486	2.7%	1 667 281	2.5%	59 826 902	88.4%	67 650 203	100.0%	(315 291)	(0.5%)	21 310 134	31.5%

Source: National Treasury Local Government Database

Secondary cities Debtors Age Analysis By Customer Group as at 2nd Quarter Ended 31 December 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	314 658	11.3%	95 482	3.4%	99 240	3.6%	2 276 436	81.7%	2 785 816	4.1%	-	-	760 011	27.3%
Commercial	1 839 672	11.0%	604 155	3.6%	512 089	3.1%	13 766 924	82.3%	16 722 840	24.7%	(412)	(0.0%)	2 373 278	14.2%
Households	2 053 547	4.4%	1 104 593	2.4%	1 054 449	2.2%	42 653 976	91.0%	46 866 565	69.3%	(314 879)	(0.7%)	18 176 845	38.8%
Other	97 657	7.7%	46 256	3.6%	1 503	0.1%	1 129 567	88.6%	1 274 982	1.9%	-	-	-	-
Total	4 305 534	6.4%	1 850 486	2.7%	1 667 281	2.5%	59 826 902	88.4%	67 650 203	100.0%	(315 291)	(0.5%)	21 310 134	31.5%

Source: National Treasury Local Government Database

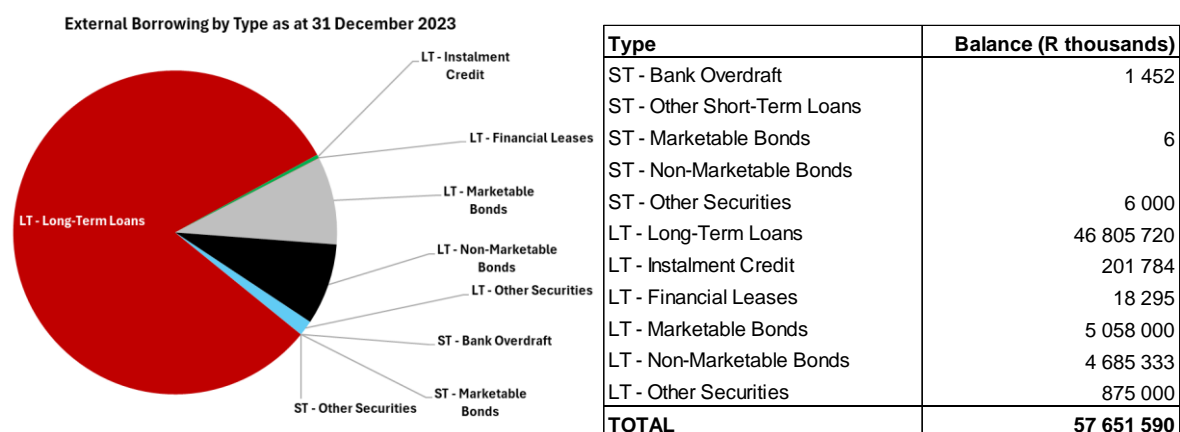
12. Aggregated municipal creditors age analysis

Creditors Age Analysis as at 2nd Quarter Ended 31 December 2023

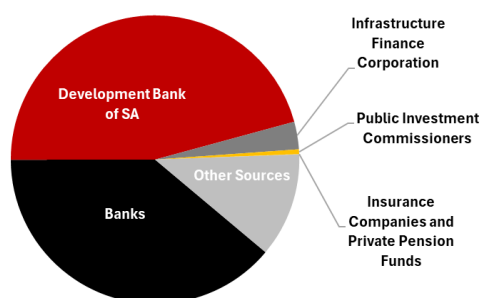
R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Bulk Electricity	8 726 402	15.2%	2 725 474	4.8%	2 231 958	3.9%	43 579 737	76.1%	57 263 571	54.9%
Bulk Water	1 480 093	9.8%	596 336	4.0%	298 064	2.0%	12 695 251	84.2%	15 069 744	14.4%
PAYE deductions	382 715	93.3%	1 657	0.4%	4 200	1.0%	21 776	5.3%	410 349	0.4%
VAT (output less input)	91 394	58.5%	4 077	2.6%	2 380	1.5%	58 328	37.3%	156 179	0.1%
Pensions / Retirement deductions	342 214	53.9%	5 018	0.8%	8 507	1.3%	279 537	44.0%	635 276	0.6%
Loan repayments	7 463	4.5%	(659)	(0.4%)	0	0.0%	158 185	95.9%	164 989	0.2%
Trade Creditors	4 239 794	16.0%	1 145 102	4.3%	610 369	2.3%	20 545 458	77.4%	26 554 246	25.5%
Auditor General	45 509	14.9%	47 652	15.6%	28 853	9.4%	183 579	60.1%	305 593	0.3%
Other	759 433	20.3%	72 060	1.9%	110 430	2.9%	2 806 113	74.9%	3 748 035	3.6%
Total	16 075 017	15.4%	4 596 719	4.4%	3 294 760	3.2%	80 327 963	77.0%	104 307 983	100.0%
Per Province										
Eastern Cape	1 817 631	23.4%	272 873	3.5%	211 780	2.7%	5 449 216	70.3%	7 751 499	7.4%
Free State	611 607	2.3%	490 100	1.8%	424 761	1.6%	25 018 799	94.2%	26 545 267	25.4%
Gauteng	8 978 383	34.6%	2 330 787	9.0%	1 286 192	5.0%	13 366 163	51.5%	25 961 525	24.9%
Kwazulu-Natal	1 292 299	26.5%	467 342	9.6%	210 758	4.3%	2 905 079	59.6%	4 875 478	4.7%
Limpopo	295 943	12.0%	150 072	6.1%	62 105	2.5%	1 949 832	79.3%	2 457 952	2.4%
Mpumalanga	2 068 675	9.0%	472 076	2.1%	692 352	3.0%	19 674 090	85.9%	22 907 193	22.0%
North West	513 718	6.5%	295 688	3.7%	330 365	4.2%	6 777 880	85.6%	7 917 651	7.6%
Northern Cape	213 749	4.0%	93 996	1.8%	57 870	1.1%	4 954 420	93.1%	5 320 035	5.1%
Western Cape	283 013	49.5%	23 786	4.2%	18 578	3.3%	246 007	43.1%	571 383	0.5%
Total	16 075 017	15.4%	4 596 719	4.4%	3 294 760	3.2%	80 341 486	77.0%	104 307 983	100.0%

Source: National Treasury Local Government Database

13. Borrowing instruments

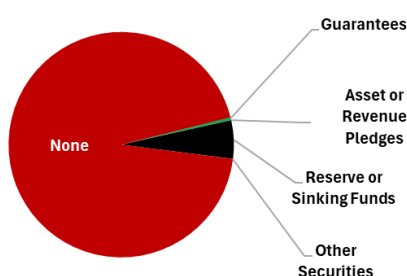


External borrowing by source as at 31 December 2023



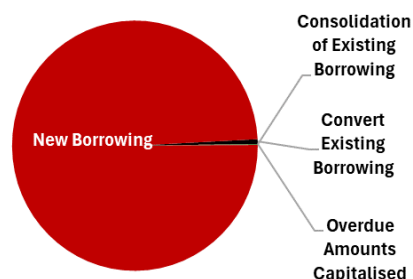
Source	Balance (R thousands)
General Public	
Banks	22 407 945
Development Bank of SA	26 402 307
Infrastructure Finance Corporation	1 779 715
Public Investment Commissioners	301 479
Insurance Companies and Private Pension Funds	21 858
Municipal Pension Funds	
Other Public Pension Funds	
Unit Trusts	
Internal Funds	
Other Sources	6 738 286
TOTAL	57 651 590

Borrowing by Security as at 31 December 2023



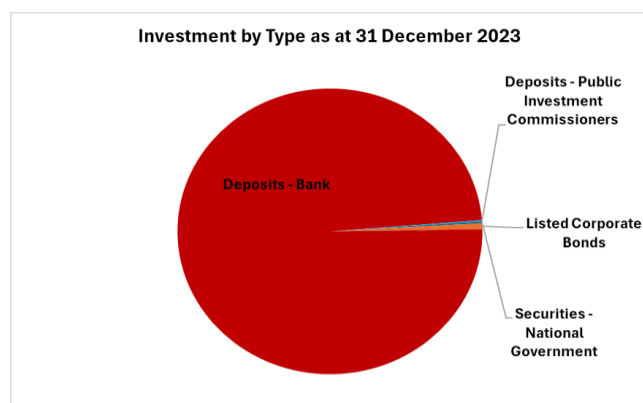
Security	Balance (R thousands)
Guarantees	201 427
Asset or Revenue Pledges	29 868
Bond Insurance	
Reserve or Sinking Funds	3 167 424
Other Securities	6 860
None	51 246 000

Borrowing by Raised for as at 31 December 2023



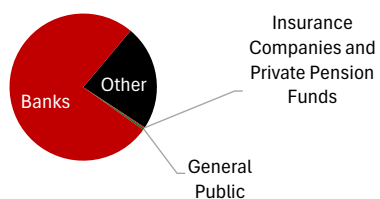
Raised For	Balance (R thousands)
N/A	
Convert Existing Borrowing	502 025
Overdue Amounts Capitalised	18 763
Consolidation of Existing Borrowing	19 786
New Borrowing	68 358 115
Bridging Finance	
TOTAL	68 898 689

14. Investment instruments



Type	Balance (R thousands)
Securities - National Government	79 967
Listed Corporate Bonds	281 645
Deposits - Bank	40 993 049
Deposits - Public Investment Commissioners	59 335
Deposits - Corporation for Public Deposits	
Bankers Acceptance Certificates	1 174
Negotiable Certificates of Deposit - Banks	
Guaranteed Endowment Policies (sinking)	2 822 895
Repurchase Agreements - Banks	
Municipal Bonds	
TOTAL	44 238 065

Investment balance by Group as at 31 December 2023



Group	Balance (R thousands)
General Public	181 967
Banks	33 733 410
Development Bank of SA	
Infrastructure Finance Corporation	
Public Investment Commissioners	
Insurance Companies and Private Pension Funds	90 685
Municipal Pension Funds	
Other Public Pension Funds	
Unit Trusts	
Internal Funds	
Other	10 232 005
TOTAL	44 238 067

2nd Quarter Ended 31 December 2023

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

Summary

y	Division of revenue Act No. 5 of 2022	Total Available 2023/24	Year to date		First Quarter		Second Quarter		YTD Expenditure		% Changes from 1st to 2nd Q		% Changes for the 2nd Q		
			Approved payment schedule	Transferred to municipalities for direct grants	Actual expenditure National Department by 30 September 2023	Actual expenditure by municipalities by 30 September 2023	Actual expenditure National Department by 31 December 2023	Actual expenditure by municipalities by 31 December 2023	Actual expenditure National Department	Actual expenditure by municipalities	Actual expenditure National Department	Actual expenditure by municipalities	Exp as % of Allocation National Department	Exp as % of Allocation by municipalities	
R thousands															
Direct Transfers	43 813 662	43 813 662	43 764 378	27 823 610	6 334 518	4 489 483	11 189 737	8 768 071	17 524 255	13 257 554	76.6%	95.3%	40.0%	30.3%	
Infrastructure	41 359 438	41 359 438	41 310 154	25 983 690	5 841 836	4 183 610	10 584 375	8 354 731	16 426 211	12 538 341	81.2%	99.7%	39.7%	30.3%	
Municipal Infrastructure Grant	17 545 049	17 545 049	17 495 765	11 981 817	3 114 110	2 312 518	5 526 317	4 066 159	8 640 427	6 378 677	77.5%	75.8%	49.2%	36.4%	
Public Transport Infrastructure Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public Transport Network Grant	6 794 045	6 794 045	6 794 045	3 069 689	551 670	384 546	1 191 122	928 535	1 742 792	1 313 081	115.9%	141.5%	25.7%	19.3%	
Integrated National Electrification Programme (Municipal) Grant	2 212 046	2 212 046	2 212 046	1 142 211	247 788	185 246	517 114	495 157	764 902	680 402	108.7%	167.3%	34.6%	30.8%	
Neighbourhood Development Partnership Grant (Capital Grant)	1 474 813	1 474 813	1 474 813	1 003 053	199 233	185 363	285 920	274 347	485 153	459 710	43.5%	48.0%	32.9%	31.2%	
2010 FIFA World Cup Stadiums Development Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rural Road Assets Management Systems Grant	115 461	115 461	115 461	79 135	12 789	4 860	28 012	17 978	40 801	22 838	119.0%	269.9%	35.3%	19.8%	
Municipal Drought Relief Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Municipal Water Infrastructure Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rural Household Infrastructure Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Municipal Disaster Recovery Grant	320 915	320 915	320 915	84 834	-	-	21 832	40 735	342 928	40 735	364 760	-	1470.8%	12.7%	113.7%
Integrated City Development Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Regional Bulk Infrastructure Grant (Schedule 5B)	3 495 742	3 495 742	3 495 742	1 827 050	400 354	292 287	845 286	563 961	1 245 640	856 249	111.1%	92.9%	35.6%	24.5%	
Water Services Infrastructure Grant (Schedule 5B)	3 864 137	3 864 137	3 864 137	2 348 318	523 793	334 318	801 972	702 102	1 325 765	1 036 420	53.1%	110.0%	34.3%	26.8%	
Municipal Emergency Housing Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Integrated Urban Development Grant	1 172 448	1 172 448	1 172 448	722 825	189 852	145 270	357 321	258 550	547 173	403 620	88.2%	77.8%	46.7%	34.4%	
Metro Informal Settlements Partnership Grant	4 364 782	4 364 782	4 364 782	3 724 758	602 247	317 371	990 576	705 213	1 592 823	1 022 584	64.5%	122.2%	36.5%	23.4%	
Capacity and Others	2 454 224	2 454 224	2 454 224	1 839 920	492 682	305 873	605 362	413 340	1 098 044	719 213	22.9%	35.1%	44.7%	29.3%	
2010 FIFA World Cup Host City Operating Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Programme and Project Preparation Support Grant	376 792	376 792	376 792	178 415	38 214	27 997	57 113	39 900	95 327	67 897	49.5%	42.5%	25.3%	18.0%	
Local Government Financial Management Grant	568 571	568 571	568 571	568 571	104 219	56 043	133 818	72 856	238 037	128 899	28.4%	30.0%	41.9%	22.7%	
Municipal Systems Improvement Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Expanded Public Works Programme Integrated Grant (Municipality)	781 385	781 385	781 385	506 657	238 289	150 914	156 305	200 413	394 594	351 328	(34.4%)	32.8%	50.5%	45.0%	
Infrastructure Skills Development Grant	159 857	159 857	159 857	87 750	42 784	40 627	32 341	23 378	75 125	64 005	(24.4%)	(42.5%)	47.0%	40.0%	
Water Services Operating Subsidy Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Energy Efficiency and Demand Side Management	224 092	224 092	224 092	155 000	15 202	14 426	62 761	30 072	77 963	44 498	312.8%	108.5%	34.8%	19.9%	
Municipal Disaster Grant	343 527	343 527	343 527	343 527	53 974	15 865	163 024	46 721	216 998	62 586	202.0%	194.5%	63.2%	18.2%	
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	52 294 895	52 294 895	52 245 611	27 823 610	6 334 518	4 489 483	11 189 737	8 768 071	17 524 255	13 257 554	76.6%	95.3%	33.5%	25.4%	
Grants excluded from the publication	8 149 316	8 149 316	-	-	-	662 064	-	1 299 277	-	1 961 341	-	96.2%	-	24.1%	
Urban Settlement Development Grant	8 149 316	8 149 316	-	-	-	662 064	-	1 299 277	-	1 961 341	-	96.2%	-	24.1%	
Finance Management Grant: Technical Programme	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total as per DoRA	60 444 211	60 444 211	52 245 611	27 823 610	6 334 518	5 151 547	11 189 737	10 067 348	17 524 255	15 218 894					