

Annexure A

SUMMARY TABLES:

Based on the budgeted monthly operational and capital expenditure submitted by all municipalities as supporting tables to the adjusted budgets, municipalities recorded an over performance of 0.04 per cent or R169.6 million on billed revenue. However, there was an under performance of 7.6 per cent or R41.2 billion on operational expenditure and an under performance of 22.8 per cent or R17.9 billion on capital expenditure.

1. Consolidated statement of financial performance:

National Quarterly Budget Summary for 4th Quarter ended 30 June 2024

R thousands	Description	2022/23 Audited Outcome	Budget year 2023/24										
			Original Budget	Adjusted Budget	01 Sept Actual	02 Dec Actual	03 Mar Actual	04 June Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
Financial Performance													
	Property rates	85 580 328	92 381 804	92 722 181	35 242 916	15 901 589	21 860 965	20 719 885	93 725 355	92 722 181	1 003 175	1.08	92 722 181
	Service charges	224 649 609	269 222 102	265 456 917	64 458 761	61 244 548	59 664 280	58 483 118	243 850 706	265 456 918	(21 606 211)	(8.14)	265 456 917
	Investment revenue	5 678 086	4 526 463	6 045 300	1 545 720	1 489 497	1 787 342	1 916 735	6 739 295	6 045 300	693 995	11.48	6 045 300
	Transfer and subsidies - Operational	102 903 228	107 619 054	109 849 519	40 457 485	33 667 161	28 933 989	1 544 250	104 602 884	109 849 519	(5 246 635)	(4.78)	109 849 519
	Other own revenue	57 179 760	62 258 075	64 459 544	14 573 016	16 708 733	17 532 690	17 089 228	65 903 667	64 459 545	1 444 123	2.24	64 459 544
	Total Revenue (excluding capital transfers and contributions)	475 991 012	536 007 497	538 533 462	156 277 898	129 011 528	129 779 266	99 753 216	514 821 908	538 533 462	(23 711 554)	(4.40)	538 533 462
	Employee costs	130 903 937	149 429 644	148 260 495	32 888 958	37 556 512	34 383 669	33 662 571	138 491 710	148 260 497	(9 768 787)	(6.59)	148 260 495
	Remuneration of councillors	4 594 616	5 061 550	5 162 480	1 138 208	1 259 050	1 241 267	1 141 187	4 779 712	5 162 480	(382 768)	(7.41)	5 162 480
	Depreciation and amortisation	38 470 836	38 404 208	38 705 302	6 373 074	6 507 747	7 485 679	11 417 129	31 783 629	38 705 303	(6 921 674)	(17.88)	38 705 302
	Finance charges	15 030 683	10 183 936	11 227 903	2 363 285	3 284 217	2 545 775	2 908 454	11 101 730	11 227 903	(126 172)	(1.12)	11 227 903
	Inventory consumed and bulk purchases	155 394 953	178 225 461	175 481 149	44 400 630	47 519 310	34 343 993	39 148 469	165 412 402	175 481 150	(10 068 748)	(5.74)	175 481 149
	Transfers and subsidies	4 857 839	4 320 894	4 932 402	2 032 212	2 563 779	3 439 536	2 726 629	10 762 157	4 932 402	5 829 755	118.19	4 932 402
	Other expenditure	152 640 548	150 241 815	158 881 180	30 777 907	38 969 261	32 186 425	37 181 817	139 115 410	158 881 181	(19 765 771)	(12.44)	158 881 180
	Total Expenditure	501 893 413	535 867 506	542 650 911	119 974 274	137 659 877	115 626 344	128 186 257	501 446 751	542 650 916	(41 204 164)	(7.59)	542 650 911
	Surplus/(Deficit)	(25 902 402)	139 990	(4 117 449)	36 303 624	(8 648 349)	14 152 922	(28 433 040)	13 375 157	(4 117 454)	17 492 610	(424.84)	(4 117 449)
	Transfers and subsidies - capital (monetary allocations)	39 734 774	48 653 756	50 600 171	5 388 888	10 649 904	8 902 652	10 375 738	35 317 182	50 600 171	(15 282 989)	(30.20)	50 600 171
	Transfers and subsidies - capital (in-kind)	1 240 454	148 703	244 209	(690)	3 312	62 640	123 995	189 257	244 209	(54 952)	(22.50)	244 209
	Surplus/(Deficit) after capital transfers & contributions	15 072 827	48 942 450	46 726 931	41 691 822	2 004 867	23 118 214	(17 933 307)	48 881 595	46 726 926	2 154 669	4.61	46 726 931
	Share of Surplus/Deficit attributable to Associate	1 269 390	539 389	626 919	435 347	344 788	466 972	369 209	1 616 316	626 919	989 397	157.82	626 919
	Surplus/(Deficit) for the year	16 342 217	49 481 839	47 353 850	42 127 169	2 349 655	23 585 185	(17 564 098)	50 497 911	47 353 845	3 144 065	6.64	47 353 850
Capital expenditure & funds sources													
	Capital expenditure	157 436 675	76 009 039	78 634 989	41 436 508	(15 618 967)	12 285 917	22 633 249	60 736 707	78 634 989	(17 898 282)	(22.76)	78 634 989
	Transfers recognised - capital	47 849 774	46 268 037	48 940 289	7 887 123	9 590 984	8 315 159	11 277 949	37 071 215	48 940 289	(11 869 075)	(24.25)	48 940 289
	Borrowing	8 727 655	13 127 198	9 637 671	1 272 645	2 243 647	206 604	3 778 357	7 501 253	9 637 671	(2 136 419)	(22.17)	9 637 671
	Internally generated funds	67 925 235	23 071 143	19 800 890	1 779 727	2 867 039	3 593 694	7 120 197	15 360 656	19 800 890	(4 440 234)	(22.42)	19 800 890
	Total sources of capital funds	124 502 664	82 466 377	78 378 851	10 939 495	14 701 669	12 115 457	22 176 502	59 933 123	78 378 851	(18 445 727)	(23.53)	78 378 851

Source: National Treasury Local Government Database

2. Consolidated statement of financial position:

Quarterly Budget Statement - Financial Position as at 30 June 2024

R thousands	Description	2022/23		Budget year 2023/24							Full Year Forecast			
		Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	Q3 Mar Actual	Q4 June Actual	YTD Actual	YTD Budget		YTD Variance	YTD variance %	
ASSETS														
Current assets														
	Cash and cash equivalents	6 003 365	49 029 504	40 083 856	(3 274 897)	4 256 632	251 024	8 098 517	9 331 276	40 083 856	(30 752 580)	(76.72)	40 083 856	
	Trade and other receivables from exchange transactions	11 421 141	33 175 964	28 250 998	13 579 490	7 497 824	(3 919 183)	8 647 630	25 805 761	28 250 998	(2 445 238)	(8.66)	28 250 998	
	Receivables from non-exchange transactions	13 941 840	7 803 535	7 375 273	3 024 707	1 362 518	1 676 578	1 948 967	8 012 769	7 375 273	637 496	8.64	7 375 273	
	Current portion of non-current receivables	(657 056)	386 049	386 098	903 163	361 154	(666 149)	328 392	926 560	386 098	540 462	139.98	386 098	
	Inventory	3 454 979	3 386 400	4 615 624	(1 387 555)	5 443 099	72 325	(145 220)	3 982 649	4 615 624	(632 975)	(13.71)	4 615 624	
	VAT	32 195 328	4 115 908	4 894 635	6 425 626	5 060 625	3 214 702	3 409 595	18 110 548	4 894 635	13 215 913	270.01	4 894 635	
	Other current assets	1 882 961	671 703	903 583	275 959	2 263 410	(134 441)	(1 292 890)	1 112 038	903 583	208 455	23.07	903 583	
	Total current assets	68 242 558	98 569 064	86 510 068	19 546 493	26 245 262	494 856	20 994 991	67 281 020	86 510 068	(19 228 466)	(22.23)	86 510 068	
Non current assets														
	Investments	921 196	1 822 890	1 831 268	1 069 328	836 503	934 996	(288 972)	2 551 855	1 831 268	720 587	39.35	1 831 268	
	Investment property	4 870 516	4 754 533	4 882 585	1 880 949	462 370	(1 986)	1 089 716	3 431 049	4 882 585	(1 451 536)	(29.73)	4 882 585	
	Property, plant and equipment	218 339 406	225 846 713	226 887 069	82 214 252	64 310 897	1 013 909	11 658 849	159 197 907	226 887 069	(67 689 162)	(29.83)	226 887 069	
	Biological assets	943	30 145	3 756	641		(1)	(34)	606	3 756	(3 150)	(83.85)	3 756	
	Living and non-living resources			32 081					32 081	32 081	(32 081)	(100.00)	32 081	
	Heritage assets	4 610 299	91 070	727 025	95 648	82 007		76	177 731	727 025	(649 293)	(75.55)	727 025	
	Intangible assets	(374 290)	3 698 187	3 764 757	1 316 302	1 279 702	(67 704)	126 017	2 654 317	3 764 757	(1 110 440)	(29.50)	3 764 757	
	Trade and other receivables from exchange transactions	1 893		1 893				2 400	(7 050)	(2 757)	(2 757)			
	Non-current receivables from non-exchange transactions	642 453	68 700	4 237	1 715	(25 838)	450	11 792	(11 880)	4 237	(6 117)	(380.40)	4 237	
	Other non-current assets	6 050 473	3 596 423	3 410 301	1 097 135	(74 483)	(888 868)	168 835	302 619	3 410 301	(3 107 682)	(91.13)	3 410 301	
	Total non current assets	235 062 890	239 908 661	241 543 079	87 677 865	66 871 157	993 197	12 759 230	168 301 448	241 543 079	(73 241 631)	(30.32)	241 543 079	
	TOTAL ASSETS	303 305 448	338 477 725	328 053 147	107 224 358	93 116 419	1 488 053	33 754 220	235 583 050	328 053 147	(92 470 097)	(28.19)	328 053 147	
LIABILITIES														
Current liabilities														
	Bank overdraft			51 960						51 960	(51 960)	(100.00)	51 960	
	Financial liabilities	7 748 344	2 188 663	2 128 783	3 409 750	2 780 397	(141 230)	(189 601)	5 859 316	2 128 783	3 730 533	175.24	2 128 783	
	Consumer deposits	2 686 142	643 886	644 219	1 198 952	1 400 994	102 089	39 838	2 741 874	644 219	2 097 654	325.61	644 219	
	Trade and other payables from exchange transactions	45 614 911	56 515 538	46 272 315	2 828 488	23 654 488	(9 806 359)	25 219 789	41 896 406	46 272 315	(4 375 909)	(9.46)	46 272 315	
	Trade and other payables from non-exchange transactions	1 654 066	(2 933)	1 037 342	1 854 990	2 537 626	2 382 238	(7 858 107)	(1 083 253)	1 037 342	(2 120 595)	(204.43)	1 037 342	
	Provision	5 065 722	5 395 345	5 323 329	4 524 005	4 012 910	35 274	319 277	8 891 466	5 323 329	3 568 137	67.03	5 323 329	
	VAT	34 970 550	2 220 924	5 555 525	8 588 015	4 298 573	2 274 418	2 096 690	17 257 696	5 555 525	11 702 170	210.64	5 555 525	
	Other current liabilities	318 316		175 799	(452 812)	448 804	701 709	345 033	1 042 734	175 799	866 935	493.14	175 799	
	Total current liabilities	98 058 051	66 961 423	61 189 271	21 951 389	39 133 791	(4 451 861)	19 972 918	76 606 238	61 189 271	15 416 967	25.20	61 189 271	
Non current liabilities														
	Financial liabilities	30 380 108	17 253 628	17 620 081	11 134 263	6 952 959	(1 488 971)	(3 184 688)	13 413 563	17 620 081	(4 206 518)	(23.87)	17 620 081	
	Provision	4 326 988	4 294 685	(1 117 062)	649 288	75 449	(30 712)	363 669	1 057 695	(1 117 062)	2 174 757	(194.69)	(1 117 062)	
	Long term portion of trade payables			9 231 388	(5 428)			12 490	(5 031)	9 231 388	(9 229 352)	(99.98)	9 231 388	
	Other non-current liabilities	15 626 182	648 414	5 118 972	(256 806)	(8 221)	587 104	104 618	426 695	5 118 972	(4 692 272)	(91.66)	5 118 972	
	Total non current liabilities	50 333 278	22 196 727	30 853 378	11 521 321	7 020 188	(920 089)	(2 721 431)	14 899 989	30 853 378	(15 953 390)	(51.71)	30 853 378	
	TOTAL LIABILITIES	148 391 329	89 158 150	92 042 650	33 472 710	46 153 979	(5 371 950)	17 251 488	91 506 227	92 042 650	(636 423)	(0.58)	92 042 650	
	NET ASSETS	154 914 119	249 319 575	236 010 497	73 751 648	46 962 440	6 860 003	16 502 732	144 076 823	236 010 497	(91 933 674)	(38.95)	236 010 497	
COMMUNITY WELTHEQUITY														
	Accumulated surplus/(deficit)	154 927 351	246 100 991	233 489 786	65 227 672	55 694 299	4 495 715	21 030 207	146 447 892	233 489 786	(87 041 894)	(37.28)	233 489 786	
	Reserves and funds	351 230	519 588	567 238	378 557	510 336	378 557	(153 641)	725 355	567 238	158 116	27.87	567 238	
	Other	1	0	0	0	817	7 127	23 433	31 377	0	31 377	31 377	160.00	0
	TOTAL COMMUNITY WELTHEQUITY	155 278 582	246 620 579	234 057 025	65 606 229	56 205 451	4 492 945	20 899 999	147 204 624	234 057 025	(86 852 401)	(37.11)	234 057 025	

3. Aggregated revenue and expenditure for municipalities:

National aggregated revenue as at 30 June 2024

R thousands	Adjusted Budget			Fourth Quarter 2023/24				Year to date: 30 June 2024				Fourth Quarter 2022/23				
	Operating	Capital	Total	Operating	Capital	Total	4th Q as % of adjusted budget	Operating	Capital	Total	Total as % of adjusted budget	Operating	Capital	Total	Total as % of adjusted budget	Q4 of 2022/23 to Q4 of 2023/24
Revenue																
Category A (Metro)	320 401 695	34 675 438	355 077 133	66 498 184	12 462 541	78 960 725	22.2%	322 292 458	27 230 931	349 523 389	98.4%	62 635 150	9 730 091	72 365 241	94.0%	9.1%
Category B (Local)	186 600 707	33 626 006	220 226 713	30 477 770	7 399 977	37 877 747	17.2%	163 725 115	24 303 460	188 028 575	85.4%	29 033 194	8 397 116	37 430 310	92.2%	1.2%
Category C (District)	31 531 060	10 077 407	41 608 466	2 777 262	2 313 984	5 091 247	12.2%	28 804 334	8 398 733	37 203 067	89.4%	2 564 682	2 974 451	5 539 133	85.9%	(8.1%)
Total	538 533 462	78 378 851	616 912 312	99 753 216	22 176 502	121 929 719	19.8%	514 821 908	59 933 123	574 755 031	93.2%	94 233 027	21 101 657	115 334 684	92.9%	5.7%
Summary per Province																
Eastern Cape	48 025 345	10 386 301	58 411 646	4 249 241	718 044	4 967 286	17.5%	21 844 601	1 881 241	23 725 842	83.6%	6 231 878	2 548 619	8 780 497	93.4%	9.1%
Free State	25 034 045	3 343 179	28 377 224	4 249 241	718 044	4 967 286	17.5%	192 893 939	11 524 880	204 418 819	99.2%	38 923 688	4 567 173	43 490 861	91.1%	(5.0%)
Gauteng	94 632 692	16 781 214	111 413 906	18 083 424	4 685 445	22 768 870	20.4%	92 253 952	12 545 535	104 799 487	94.1%	15 472 211	4 568 873	20 041 084	93.7%	13.6%
Limpopo	26 771 517	7 748 830	34 520 347	3 178 263	1 801 452	4 979 715	14.4%	23 520 443	6 098 652	29 619 095	85.8%	2 886 940	1 812 756	4 699 696	125.6%	6.0%
Mpumalanga	27 921 759	4 396 115	32 317 874	4 092 878	841 877	4 934 755	15.3%	23 741 532	3 281 737	27 023 269	83.6%	3 620 084	1 230 078	4 850 162	82.3%	1.7%
North West	25 706 461	3 217 833	28 924 293	3 851 748	843 065	4 694 813	16.2%	21 174 021	2 449 980	23 624 001	81.7%	4 549 955	1 041 579	5 591 534	79.3%	(16.4%)
Northern Cape	9 941 664	1 601 019	11 542 683	1 171 888	387 839	1 559 727	13.5%	7 966 381	1 165 341	9 131 722	79.1%	1 708 035	321 030	2 029 065	78.3%	(23.1%)
Western Cape	88 063 552	17 329 697	105 393 250	21 517 877	5 623 308	27 141 185	25.8%	86 937 271	13 203 498	100 140 769	95.0%	16 817 057	4 356 857	21 173 915	95.6%	28.2%
Total National	538 533 462	78 378 851	616 912 312	99 753 216	22 176 502	121 929 719	19.8%	514 821 908	59 933 123	574 755 031	93.2%	94 233 027	21 101 657	115 334 684	92.9%	5.7%

Source: National Treasury Local Government Database

National aggregated expenditure as at 30 June 2024

	Adjusted Budget			Fourth Quarter 2023/24				Year to date: 30 June 2024				Fourth Quarter 2022/23				
	Operating	Capital	Total	Operating	Capital	Total	4th Q as % of adjusted budget	Operating	Capital	Total	Total as % of adjusted budget	Operating	Capital	Total	Total as % of adjusted budget	Q4 of 2022/23 to Q4 of 2023/24
R thousands																
Expenditure																
Category A (Metro)	319 038 575	34 677 984	353 716 560	76 730 624	12 377 564	89 108 188	25.2%	312 989 028	27 185 122	340 174 150	96.2%	76 248 687	9 728 654	85 977 342	92.3%	3.6%
Category B (Local)	192 562 815	33 841 063	226 403 877	44 329 055	7 924 648	52 253 704	23.1%	161 976 811	25 092 323	187 069 134	82.6%	41 461 555	8 804 583	50 266 138	81.2%	4.0%
Category C (District)	31 124 424	10 115 942	41 240 366	7 138 622	2 331 036	9 469 659	23.0%	26 504 710	8 459 262	34 963 972	84.8%	6 762 750	2 979 353	9 742 103	80.2%	(2.8%)
Total	542 725 814	78 634 989	621 360 803	128 198 301	22 633 249	150 831 550	24.3%	501 470 549	60 736 707	562 207 256	90.5%	124 472 992	21 512 590	145 985 582	87.4%	3.3%
Summary per Province																
Eastern Cape	49 147 724	10 440 182	59 587 906	10 548 482	2 197 641	12 746 123	21.4%	43 542 237	7 938 497	51 480 734	86.4%	12 753 962	2 555 464	15 309 426	86.4%	(16.7%)
Free State	26 528 652	3 333 857	29 862 509	6 216 030	720 700	6 936 730	23.2%	21 902 667	1 892 745	23 795 412	79.7%	5 408 255	662 332	6 070 587	75.5%	14.3%
Gauteng	190 604 454	13 580 663	204 185 117	45 009 464	5 038 257	50 047 721	24.5%	192 945 932	11 451 158	204 397 090	100.1%	46 929 791	4 611 086	51 540 877	92.9%	(2.9%)
Kwazulu-Natal	95 176 412	16 800 594	111 977 006	21 643 842	5 103 756	26 747 597	23.9%	85 746 291	13 070 407	98 816 698	88.2%	19 552 400	4 839 855	24 392 256	86.8%	9.7%
Limpopo	26 318 867	7 779 365	34 098 232	6 645 850	1 809 572	8 455 422	24.8%	23 528 121	6 173 348	29 701 469	87.1%	5 657 151	1 828 831	7 485 981	79.5%	13.0%
Mpumalanga	29 718 373	4 407 142	34 125 514	6 436 376	856 609	7 292 985	21.4%	25 014 741	3 312 789	28 327 530	83.0%	7 207 895	1 245 717	8 453 612	87.1%	(13.7%)
North West	25 721 837	3 231 568	28 953 405	5 923 744	841 782	6 765 526	23.4%	20 359 753	2 459 518	22 819 271	78.8%	5 632 742	1 047 852	6 680 594	76.9%	1.3%
Northern Cape	10 449 907	1 631 785	12 081 692	2 137 723	388 338	2 526 060	20.9%	7 941 914	1 170 309	9 112 223	75.4%	1 952 647	321 306	2 273 953	71.4%	11.1%
Western Cape	89 059 589	17 429 834	106 489 422	23 636 790	5 676 595	29 313 385	27.5%	80 488 893	13 267 936	93 756 829	88.0%	19 378 148	4 400 147	23 778 295	88.9%	23.3%
Total National	542 725 814	78 634 989	621 360 803	128 198 301	22 633 249	150 831 550	24.3%	501 470 549	60 736 707	562 207 256	90.5%	124 472 992	21 512 590	145 985 582	87.4%	3.3%

Source: National Treasury Local Government Database

4. Salaries and wages:

Salary and Wages expenditure as at 30 June 2024

	Budget		Fourth Quarter 2023/24		Year to date: 30 June 2024		Fourth Quarter 2022/23		
	Main appropriation	Adjusted Budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total as % of adjusted budget	Actual Expenditure	Total as % of adjusted budget	Q4 of 2022/23 to Q4 of 2023/24
R thousands									
Category A (Metro)	86 262 073	85 699 355	19 099 619	22.3%	80 820 775	94.3%	18 994 197	92.2%	0.6%
Category B (Local)	55 969 571	55 607 157	12 809 193	23.0%	50 860 320	91.5%	12 126 771	91.8%	5.6%
Category C (District)	12 259 550	12 116 463	2 894 946	23.9%	11 590 327	95.7%	2 616 100	93.1%	10.7%
Total	154 491 194	153 422 975	34 803 758	22.7%	143 271 422	93.4%	33 737 068	92.1%	3.2%
Per Province									
Eastern Cape	15 937 614	15 649 030	3 582 274	22.9%	14 327 667	91.6%	3 434 429	92.2%	4.3%
Free State	7 947 089	7 858 351	1 806 188	23.0%	7 202 979	91.7%	1 826 638	94.5%	(1.1%)
Gauteng	48 645 294	48 581 146	10 862 240	22.4%	46 293 032	95.3%	11 115 990	92.7%	(2.3%)
Kwazulu-Natal	26 830 268	26 337 899	6 027 799	22.9%	24 590 192	93.4%	5 507 394	92.3%	9.4%
Limpopo	8 550 876	8 378 880	1 991 852	23.8%	7 784 001	92.9%	1 816 447	91.0%	9.7%
Mpumalanga	8 403 874	8 509 459	1 951 563	22.9%	7 969 224	93.7%	1 924 186	92.4%	1.4%
North West	6 771 573	6 797 298	1 554 057	22.9%	6 163 111	90.7%	1 526 761	88.3%	1.8%
Northern Cape	3 854 264	3 813 405	805 152	21.1%	3 204 616	84.0%	668 304	82.5%	20.5%
Western Cape	27 550 343	27 497 509	6 222 633	22.6%	25 736 600	93.6%	5 916 919	92.8%	5.2%
Total	154 491 194	153 422 975	34 803 758	22.7%	143 271 422	93.4%	33 737 068	92.1%	3.2%

Source: National Treasury Local Government Database

5. Aggregate revenue and expenditure trends for metros:

Metros aggregated revenue as at 4th Quarter Ended 30 June 2024

	Adjusted Budget			Fourth Quarter 2023/24				Year to date: 30 June 2024				Fourth Quarter 2022/23				
	Operating Revenue	Capital Revenue	Total	Operating Revenue	Capital Revenue	Total	4th Q as % of adjusted budget	Operating Revenue	Capital Revenue	Total	Total Revenue as % of adjusted budget	Operating Revenue	Capital Revenue	Total	Total Revenue as % of adjusted budget	Q4 of 2022/23 to Q4 of 2023/24
R thousands																
Buffalo City	9 386 530	1 293 895	10 680 425	1 687 078	328 415	2 015 493	18.9%	9 020 580	969 029	9 989 609	93.5%	1 343 082	418 459	1 761 541	86.6%	14.4%
Cape Town	60 520 762	11 379 893	71 900 655	15 636 004	3 821 179	19 457 183	27.1%	60 838 557	9 028 915	69 867 473	97.2%	11 736 361	2 893 038	14 629 400	98.1%	33.0%
City of Ekurhuleni	55 539 198	2 718 720	58 257 918	11 547 980	727 195	12 275 174	21.1%	52 311 559	1 986 572	54 298 131	93.2%	10 051 651	740 346	10 791 996	93.2%	13.7%
eThekweni	53 001 668	7 630 469	60 632 137	11 971 903	3 187 811	15 159 715	25.0%	53 728 457	5 764 598	59 493 055	98.1%	9 901 259	1 766 919	11 668 178	96.6%	29.9%
City of Johannesburg	71 205 653	6 903 334	78 108 987	19 130 552	1 712 815	20 843 368	26.7%	81 097 177	4 898 376	85 995 553	110.1%	16 465 921	2 285 047	18 750 968	102.6%	11.2%
Mangaung	9 247 262	960 751	10 208 013	2 148 807	250 924	2 399 731	23.5%	9 356 575	551 273	9 907 848	97.1%	1 779 301	234 260	2 013 561	91.5%	19.2%
Nelson Mandela Bay	16 421 778	1 807 477	18 229 254	2 976 718	410 706	3 387 424	18.6%	15 343 641	1 058 108	16 401 749	90.0%	2 655 289	414 120	3 069 409	107.7%	10.4%
City of Tshwane	45 078 845	1 980 899	47 059 744	1 399 141	2 023 497	3 422 638	7.3%	40 595 912	2 974 059	43 569 971	92.6%	8 702 287	977 901	9 680 188	69.1%	(64.6%)
Total	320 401 695	34 675 438	355 077 133	66 498 184	12 462 541	78 960 725	22.2%	322 292 458	27 230 931	349 523 389	98.4%	62 635 150	9 730 091	72 365 241	94.0%	9.1%

Source: National Treasury Local Government Database

Metros aggregated expenditure as at 30 June 2024

R thousands	Adjusted Budget			Fourth Quarter 2023/24				Year to date: 30 June 2024				Fourth Quarter 2022/23				Q4 of 2022/23 to Q4 of 2023/24
	Operating Expenditure	Capital Expenditure	Total	Operating Expenditure	Capital Expenditure	Total	4th Q as % of adjusted budget	Operating Expenditure	Capital Expenditure	Total	Total Expenditure as % of adjusted budget	Operating Expenditure	Capital Expenditure	Total	Total Expenditure as % of adjusted budget	
Buffalo City	9 386 293	1 293 895	10 680 189	2 645 050	328 415	2 973 465	27.8%	10 119 569	969 029	11 088 598	103.8%	2 035 616	418 459	2 454 075	104.0%	21.2%
Cape Town	60 892 669	11 379 893	72 272 562	16 948 921	3 821 179	20 770 100	28.7%	56 327 512	9 028 915	65 356 428	90.4%	13 718 276	2 889 181	16 607 458	91.9%	25.1%
City of Ekurhuleni	55 070 117	2 718 720	57 788 837	16 428 418	727 195	17 155 613	29.7%	50 918 151	1 986 572	52 904 723	91.5%	11 377 624	740 346	12 117 970	89.5%	41.6%
eThekweni	52 921 652	7 633 015	60 554 666	11 430 567	3 189 335	14 619 902	24.1%	47 192 080	5 766 122	52 958 202	87.5%	9 969 697	1 766 959	11 736 656	87.4%	24.6%
City of Johannesburg	70 151 595	6 903 334	77 054 929	20 522 699	1 712 815	22 235 514	28.9%	83 323 350	4 898 376	88 221 726	114.5%	17 823 967	2 285 047	20 109 014	106.4%	10.6%
Mangaung	8 672 373	960 751	9 633 125	2 963 858	250 924	3 214 782	33.4%	9 919 109	551 273	10 470 383	108.7%	2 175 829	234 260	2 410 088	96.1%	33.4%
Nelson Mandela Bay	16 891 317	1 807 477	18 698 794	3 093 293	410 240	3 503 532	18.7%	15 775 655	1 096 810	16 872 465	90.2%	6 396 918	416 501	6 813 420	87.8%	(48.6%)
City of Tshwane	45 052 558	1 980 899	47 033 457	2 697 818	1 937 463	4 635 280	9.9%	39 413 601	2 888 025	42 301 625	89.9%	12 750 761	977 901	13 728 662	77.7%	(66.2%)
Total	319 038 575	34 677 984	353 716 560	76 730 624	12 377 564	89 108 188	25.2%	312 989 028	27 185 122	340 174 150	96.2%	76 248 687	9 728 654	85 977 342	92.3%	3.6%

Source: National Treasury Local Government Database

Metro Quarterly Budget Summary as at 30 June 2024

R thousands	Description	Budget year 2023/24								YTD Variance	YTD variance %
		Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	Q3 Mar Actual	Q4 June Actual	YTD Actual	YTD Budget		
Financial Performance											
	Property rates	63 757 930	64 027 017	26 428 712	9 882 428	15 813 990	14 418 305	66 543 435	64 027 017	2 516 417	3.93
	Service charges	178 472 380	176 627 097	45 558 915	43 563 492	40 351 870	41 180 341	170 654 617	176 627 097	(5 972 480)	(3.38)
	Investment revenue	2 351 637	2 952 193	759 511	809 187	956 799	900 612	3 426 109	2 952 193	473 916	16.05
	Transfer and subsidies - Operational	36 738 266	36 838 834	14 183 984	12 139 790	11 026 169	(1 198 110)	36 151 832	36 838 834	(687 003)	(1.86)
	Other own revenue	40 340 648	39 956 554	10 456 682	12 135 236	11 727 511	11 197 036	45 516 466	39 956 554	5 559 912	13.91
	Total Revenue (excluding capital transfers and contributions)	321 660 861	320 401 695	97 387 804	78 530 131	79 876 339	66 498 184	322 292 458	320 401 695	1 890 763	4.00
	Employee costs	85 188 673	84 620 816	19 073 431	22 447 994	19 413 133	18 860 217	79 794 775	84 620 815	(4 826 040)	(5.70)
	Remuneration of councillors	1 073 399	1 078 540	258 535	274 453	253 610	239 402	1 026 000	1 078 540	(52 539)	(4.87)
	Depreciation and amortisation	19 667 046	19 508 298	3 165 929	3 200 881	4 453 871	7 984 139	18 804 819	19 508 299	(703 480)	(3.61)
	Finance charges	7 336 539	7 729 841	1 545 730	2 255 496	2 146 011	2 363 199	8 310 436	7 729 841	580 595	7.51
	Inventory consumed and bulk purchases	117 431 729	113 873 280	30 342 204	33 784 845	21 822 563	24 834 333	110 783 945	113 873 280	(3 089 336)	(2.71)
	Transfers and subsidies	2 144 888	2 131 608	1 481 473	1 901 026	2 978 869	1 930 908	8 292 276	2 131 608	6 160 668	289.02
	Other expenditure	87 097 273	90 021 290	19 854 073	25 874 869	19 717 657	20 506 381	85 952 980	90 021 290	(4 068 311)	(4.52)
	Total Expenditure	319 939 549	318 963 672	75 721 376	89 739 563	70 785 713	76 718 579	312 965 230	318 963 673	(5 998 442)	(1.88)
	Surplus(Deficit)	1 721 312	1 438 023	21 666 429	(11 209 432)	9 090 626	(10 220 395)	9 327 228	1 438 022	7 889 206	548.62
	Transfers and subsidies - capital (monetary allocations)	18 228 006	17 519 338	1 534 872	3 128 649	3 187 097	2 556 634	10 407 252	17 519 338	(7 112 086)	(40.60)
	Transfers and subsidies - capital (in-kind)	-	-	40	-	-	77	117	-	117	-
	Surplus(Deficit) after capital transfers & contributions	19 949 318	18 957 361	23 201 341	(8 080 783)	12 277 723	(7 663 684)	19 734 597	18 957 360	777 237	4.10
	Share of Surplus/Deficit attributable to Associate	255 945	269 565	386 848	344 711	466 945	369 204	1 567 708	269 565	1 298 143	481.57
	Surplus(Deficit) for the year	20 205 263	19 226 926	23 588 189	(7 736 072)	12 744 668	(7 294 480)	21 302 305	19 226 925	2 075 380	10.79
Capital expenditure & funds sources											
	Capital expenditure	36 185 962	34 677 984	35 175 140	(25 741 628)	5 374 046	12 377 564	27 185 122	34 677 985	(7 492 863)	(21.61)
	Transfers recognised - capital	17 933 628	17 278 001	3 009 765	1 690 247	3 327 310	4 509 270	12 536 593	17 278 001	(4 741 408)	(27.44)
	Borrowing	10 576 338	7 558 865	1 005 780	1 760 788	(62 252)	3 248 145	5 952 461	7 558 865	(1 606 404)	(21.25)
	Internally generated funds	7 621 589	9 838 572	732 193	1 195 571	2 108 987	4 705 127	8 741 877	9 838 572	(1 096 695)	(11.15)
	Total sources of capital funds	36 131 555	34 675 438	4 747 738	4 646 605	5 374 046	12 462 541	27 230 931	34 675 439	(7 444 508)	(21.47)

Source: National Treasury Local Government Database

Quarterly Budget Summary for 4th Quarter ended 30 June 2024

Description	Budget year 2023/24								
	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	Q3 Mar Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %
R thousands									
Financial Performance									
Property rates	12 204 782	12 087 143	3 218 567	2 754 225	2 836 052	11 584 265	12 087 143	(502 878)	(4.16)
Service charges	45 755 836	44 783 266	9 993 643	8 991 225	9 104 348	36 974 803	44 783 266	(7 808 463)	(17.44)
Investment revenue	374 626	448 298	106 399	122 270	123 157	513 432	448 298	65 134	14.53
Transfer and subsidies - Operational	13 248 763	13 373 130	4 663 059	4 423 027	3 079 326	13 215 729	13 373 130	(157 401)	(1.18)
Other own revenue	7 142 760	7 522 000	1 510 229	1 631 022	2 170 614	7 314 087	7 522 000	(207 913)	(2.76)
Total Revenue (excluding capital transfers and contributions)	78 726 766	78 213 836	19 491 896	17 921 769	17 313 496	69 602 317	78 213 836	(8 611 520)	(11.01)
Employee costs	18 251 219	17 910 977	3 961 423	4 377 433	4 266 348	16 761 267	17 910 978	(1 149 711)	(6.42)
Remuneration of councillors	793 099	795 092	148 634	219 461	195 345	727 988	795 092	(67 104)	(8.44)
Depreciation and amortisation	6 073 053	6 059 959	1 332 403	1 699 936	854 977	4 955 659	6 059 959	(1 104 300)	(18.22)
Finance charges	1 211 473	1 300 794	375 310	455 262	307 577	1 235 926	1 300 794	(64 868)	(4.99)
Inventory consumed and bulk purchases	30 844 903	30 934 584	7 481 488	6 929 442	6 472 212	27 680 516	30 934 584	(3 254 068)	(10.52)
Transfers and subsidies	244 973	304 890	54 545	48 789	71 204	270 991	304 890	(33 899)	(11.12)
Other expenditure	19 991 645	20 758 883	2 973 505	4 008 810	4 117 942	16 949 777	20 758 883	(3 809 106)	(18.35)
Total Expenditure	77 410 365	78 065 178	16 327 308	17 739 134	16 285 606	68 582 125	78 065 180	(9 483 056)	(12.15)
Surplus/(Deficit)	1 316 402	148 658	3 164 588	182 635	1 027 891	1 020 192	148 656	871 536	586.28
Transfers and subsidies - capital (monetary allocations)	5 793 137	6 656 756	831 506	1 535 667	1 098 343	5 255 616	6 656 756	(1 401 140)	(21.05)
Transfers and subsidies - capital (in-kind)	7 000	51 042	(1 351)	-	23 410	3 559	51 042	(47 482)	(93.03)
Surplus/(Deficit) after capital transfers & contributions	7 116 538	6 856 456	3 994 743	1 718 302	2 149 644	6 279 368	6 856 454	(577 086)	(8.42)
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	7 116 538	6 856 456	3 994 743	1 718 302	2 149 644	6 279 368	6 856 454	(577 086)	(8.42)
Capital expenditure & funds sources									
Capital expenditure	8 744 255	9 675 304	1 140 551	2 101 086	1 706 522	7 349 482	9 675 304	(2 325 822)	(24.04)
Transfers recognised - capital	5 610 482	6 445 895	782 489	1 438 272	1 144 858	4 620 792	6 445 895	(1 825 103)	(28.31)
Borrowing	1 183 254	997 054	143 140	261 559	173 794	813 545	997 054	(183 508)	(18.41)
Internally generated funds	8 603 007	2 229 855	169 805	391 974	366 577	1 510 452	2 229 855	(719 403)	(32.26)
Total sources of capital funds	15 396 742	9 672 804	1 095 435	2 091 805	1 685 229	6 944 790	9 672 804	(2 728 014)	(28.20)

Source: National Treasury Local Government Database

7. Operating revenue and expenditure per function for metros:

Metros aggregated budgets, revenue and Expenditure per function as at 30 June 2024

R thousands	Budget		Fourth Quarter 2023/24		Year to date: 30 June 2024		Fourth Quarter 2022/23		Q4 of 2022/23 to Q4 of 2023/24
	Main appropriation	Adjusted Budget	Actual Revenue	4th Q as % of adjusted budget	Actual Revenue	Total Revenue as % of adjusted budget	Actual Revenue	Total Revenue as % of adjusted budget	
Water management									
Buffalo City	1 164 266	1 074 531	208 499	19.4%	1 046 687	97.4%	167 833	82.9%	24.2%
Cape Town	9 627 460	10 237 864	4 475 738	43.7%	10 100 149	98.7%	2 041 541	96.9%	119.2%
City of Ekurhuleni	13 700 076	13 895 703	2 965 062	21.3%	13 935 509	100.3%	1 554 927	98.8%	90.7%
eThekweni	9 683 333	9 683 333	2 764 139	28.5%	9 766 229	100.9%	1 766 139	99.7%	56.5%
City of Johannesburg	9 796 266	10 005 029	2 775 558	27.7%	10 822 668	108.2%	2 462 960	94.3%	12.7%
Mangaung	1 844 878	1 844 878	573 109	31.1%	2 009 414	108.9%	354 776	108.5%	61.5%
Nelson Mandela Bay	3 426 438	3 696 611	1 191 296	32.2%	3 186 415	86.2%	994 809	119.4%	19.8%
City of Tshwane	6 021 317	6 121 817	1 945 612	31.8%	6 560 715	107.2%	1 426 955	76.5%	36.3%
Total	55 264 034	56 559 767	16 899 014	29.9%	57 427 784	101.5%	10 769 940	97.0%	56.9%
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2022/23 to Q4 of 2023/24
Water management									
Buffalo City	844 338	840 727	259 610	30.9%	956 037	113.7%	145 337	112.4%	78.6%
Cape Town	7 691 241	8 262 665	4 075 545	49.3%	7 857 373	95.1%	1 833 287	95.8%	122.3%
City of Ekurhuleni	11 133 052	10 953 619	2 364 105	21.6%	9 440 342	86.2%	2 345 751	94.8%	0.8%
eThekweni	8 687 484	8 486 350	1 652 110	19.5%	7 583 477	89.4%	1 575 834	91.1%	4.8%
City of Johannesburg	11 196 091	11 723 224	2 429 286	20.7%	10 054 066	85.8%	4 808 890	104.9%	(49.5%)
Mangaung	2 117 304	2 121 892	628 329	29.6%	2 210 940	104.2%	658 355	104.4%	(4.6%)
Nelson Mandela Bay	2 743 123	2 742 759	201 988	7.4%	3 405 502	124.2%	1 909 389	74.5%	(89.4%)
City of Tshwane	5 156 712	5 149 287	1 261 247	24.5%	5 006 233	97.2%	1 229 685	69.9%	2.6%
Total	49 569 344	50 280 523	12 872 219	25.6%	46 513 970	92.5%	14 506 527	93.4%	(11.3%)

Source: National Treasury Local Government Database

Metros aggregated budgets, revenue and Expenditure per function as at 30 June 2024

	Budget		Fourth Quarter 2023/24		Year to date: 30 June 2024		Fourth Quarter 2022/23		Q4 of 2022/23 to Q4 of 2023/24
	Main appropriation	Adjusted Budget	Actual Revenue	4th Q as % of adjusted budget	Actual Revenue	Total Revenue as % of adjusted budget	Actual Revenue	Total Revenue as % of adjusted budget	
R thousands									
Energy sources									
Buffalo City	2 682 089	2 522 216	553 579	21.9%	2 397 894	95.1%	505 034	87.0%	9.6%
Cape Town	20 127 337	20 129 687	4 941 752	24.5%	20 154 884	100.1%	3 993 533	95.8%	23.7%
City of Ekurhuleni	23 758 259	23 806 259	4 755 647	20.0%	20 719 603	87.0%	4 206 003	93.0%	13.1%
eThekweni	18 909 557	18 909 557	4 322 636	22.9%	17 635 499	93.3%	4 024 466	95.5%	7.4%
City of Johannesburg	22 972 481	19 158 306	5 269 873	27.5%	19 088 378	99.6%	3 878 488	86.8%	35.9%
Mangaung	3 646 129	3 646 129	803 245	22.0%	3 349 739	91.9%	747 191	87.6%	7.5%
Nelson Mandela Bay	5 305 957	5 300 049	980 137	18.5%	4 986 436	94.1%	971 446	96.9%	0.9%
City of Tshwane	16 954 289	16 819 401	2 124 754	12.6%	16 210 428	96.4%	3 199 849	66.7%	(33.6%)
Total	114 356 099	110 291 603	23 751 621	21.5%	104 542 859	94.8%	21 526 008	88.4%	10.3%
	Main appropriation	Adjusted Budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2022/23 to Q4 of 2023/24
R thousands									
Energy sources									
Buffalo City	3 503 924	3 525 526	991 172	28.1%	3 501 499	99.3%	728 365	101.0%	36.1%
Cape Town	17 045 289	17 089 377	3 814 812	22.3%	15 214 898	89.0%	3 230 283	85.9%	18.1%
City of Ekurhuleni	21 446 425	21 254 058	6 833 371	32.2%	20 010 287	94.1%	3 970 871	91.0%	72.1%
eThekweni	18 799 967	18 858 391	4 740 411	25.1%	18 379 416	97.5%	3 890 463	95.8%	21.8%
City of Johannesburg	20 788 870	17 433 525	5 364 023	30.8%	20 108 627	115.3%	4 138 872	100.3%	29.6%
Mangaung	3 395 493	3 436 877	1 420 614	41.3%	4 323 433	125.8%	626 981	98.3%	126.6%
Nelson Mandela Bay	6 686 111	6 639 970	1 647 198	24.8%	6 350 821	95.6%	2 401 940	105.3%	(31.4%)
City of Tshwane	17 459 646	17 520 467	(2 336 021)	(13.3%)	14 674 411	83.8%	3 946 658	78.2%	(159.2%)
Total	109 125 725	105 758 191	22 475 582	21.3%	102 563 391	97.0%	22 934 433	92.1%	(2.0%)

Source: National Treasury Local Government Database

Metros aggregated budgets, revenue and Expenditure per function as at 30 June 2024

R thousands	Budget		Fourth Quarter 2023/24		Year to date: 30 June 2024		Fourth Quarter 2022/23		Q4 of 2022/23 to Q4 of 2023/24
	Main appropriation	Adjusted Budget	Actual Revenue	4th Q as % of adjusted budget	Actual Revenue	Total Revenue as % of adjusted budget	Actual Revenue	Total Revenue as % of adjusted budget	
Waste water management									
Buffalo City	628 112	708 316	140 712	19.9%	680 543	96.1%	121 035	102.4%	16.3%
Cape Town	3 205 883	3 230 774	642 183	19.9%	3 316 913	102.7%	506 918	99.8%	26.7%
City of Ekurhuleni	1 401 630	1 475 367	436 291	29.6%	1 576 977	106.9%	1 189 744	110.8%	(63.3%)
eThekweni	2 459 087	2 455 692	631 676	25.7%	2 432 536	99.1%	360 353	84.2%	75.3%
City of Johannesburg	6 893 057	6 893 096	1 754 332	25.5%	6 969 006	101.1%	1 693 537	103.3%	3.6%
Mangaung	695 725	695 725	163 373	23.5%	762 771	109.6%	142 659	104.1%	14.5%
Nelson Mandela Bay	1 058 186	1 197 503	275 103	23.0%	982 909	82.1%	255 994	107.0%	7.5%
City of Tshwane	1 792 453	1 957 453	(915 937)	(46.8%)	1 905 379	97.3%	399 233	77.3%	(329.4%)
Total	18 134 133	18 613 926	3 127 733	16.8%	18 627 035	100.1%	4 669 473	100.2%	(33.0%)
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2022/23 to Q4 of 2023/24
Waste water management									
Buffalo City	363 043	387 134	124 587	32.2%	483 473	124.9%	85 213	122.5%	46.2%
Cape Town	3 357 457	3 543 226	879 489	24.8%	3 205 201	90.5%	966 205	94.7%	(9.0%)
City of Ekurhuleni	1 463 919	1 543 340	381 058	24.7%	1 235 554	80.1%	366 535	80.4%	4.0%
eThekweni	2 276 928	2 453 929	550 651	22.4%	2 075 737	84.6%	422 005	84.8%	30.5%
City of Johannesburg	2 202 760	2 310 230	265 501	11.5%	927 288	40.1%	1 072 833	251.1%	(75.3%)
Mangaung	349 025	341 750	106 252	31.1%	428 284	125.3%	130 651	126.7%	(18.7%)
Nelson Mandela Bay	980 068	855 011	118 616	13.9%	736 700	86.2%	399 292	80.8%	(70.3%)
City of Tshwane	684 410	724 810	262 821	36.3%	668 835	92.3%	196 192	63.1%	34.0%
Total	11 677 611	12 159 429	2 688 976	22.1%	9 761 073	80.3%	3 638 927	99.1%	(26.1%)

Source: National Treasury Local Government Database

Metros aggregated budgets, revenue and Expenditure per function as at 30 June 2024

	Budget		Fourth Quarter 2023/24		Year to date: 30 June 2024		Fourth Quarter 2022/23		Q4 of 2022/23 to Q4 of 2023/24
	Main appropriation	Adjusted Budget	Actual Revenue	4th Q as % of adjusted budget	Actual Revenue	Total Revenue as % of adjusted budget	Actual Revenue	Total Revenue as % of adjusted budget	
R thousands									
Waste management									
Buffalo City	605 919	715 164	123 781	17.3%	689 177	96.4%	112 276	98.6%	10.2%
Cape Town	2 041 107	2 054 278	406 343	19.8%	2 026 012	98.6%	351 526	96.1%	15.6%
City of Ekurhuleni	2 728 310	2 728 310	389 186	14.3%	2 476 572	90.8%	480 438	102.8%	(19.0%)
eThekweni	1 529 274	1 529 274	216 541	14.2%	1 359 240	88.9%	237 043	98.8%	(8.6%)
City of Johannesburg	2 600 935	2 962 705	1 110 862	37.5%	4 304 839	145.3%	785 901	145.7%	41.3%
Mangaung	487 230	487 230	81 470	16.7%	515 305	105.8%	52 924	102.8%	53.9%
Nelson Mandela Bay	441 249	522 484	109 364	20.9%	406 521	77.8%	107 065	106.0%	2.1%
City of Tshwane	1 825 767	1 925 767	196 875	10.2%	2 009 728	104.4%	490 541	74.7%	(59.9%)
Total	12 259 791	12 925 213	2 634 422	20.4%	13 787 394	106.7%	2 617 714	105.8%	0.6%
	Main appropriation	Adjusted Budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2022/23 to Q4 of 2023/24
R thousands									
Waste management									
Buffalo City	487 212	546 303	165 871	30.4%	564 920	103.4%	118 852	107.3%	39.6%
Cape Town	2 771 569	2 772 150	804 778	29.0%	2 705 885	97.6%	732 364	97.1%	9.9%
City of Ekurhuleni	2 034 003	2 044 272	591 617	28.9%	1 997 082	97.7%	434 824	83.8%	36.1%
eThekweni	1 714 970	1 700 795	304 602	17.9%	1 272 382	74.8%	243 438	83.4%	25.1%
City of Johannesburg	3 444 394	3 708 368	1 113 372	30.0%	3 916 410	105.6%	927 479	106.7%	20.0%
Mangaung	306 611	358 209	117 551	32.8%	443 087	123.7%	99 736	118.7%	17.9%
Nelson Mandela Bay	590 534	575 023	97 914	17.0%	520 763	90.6%	197 867	98.7%	(50.5%)
City of Tshwane	1 563 529	1 658 529	(521 722)	(31.5%)	1 385 966	83.6%	435 090	55.2%	(219.9%)
Total	12 912 821	13 363 650	2 673 983	20.0%	12 806 496	95.8%	3 189 649	90.8%	(16.2%)

Source: National Treasury Local Government Database

8. Operating revenue and expenditure per function for secondary cities:

Secondary cities aggregated budgets, revenue and expenditure per function as at 30 June 2024

R thousands	Budget		Fourth Quarter 2023/24		Year to date: 30 June 2024		Fourth Quarter 2022/23		Q4 of 2022/23 to Q4 of 2023/24
	Main appropriation	Adjusted Budget	Actual Revenue	4th Q as % of adjusted budget	Actual Revenue	Total Revenue as % of adjusted budget	Actual Revenue	Total Revenue as % of adjusted budget	
Water management									
City of Mallosana	993 373	973 676	237 405	24.4%	977 396	100.4%	237 925	95.2%	(0.2%)
City of Mbombela	438 254	443 354	28 287	6.4%	429 382	96.8%	29 009	95.8%	(2.5%)
Drakenstein	213 258	211 208	47 191	22.3%	207 061	98.0%	48 608	98.2%	(2.9%)
Emalahleni (MP)	635 415	598 411	127 772	21.4%	439 964	73.5%	41 164	70.4%	210.4%
Emfuleni	903 754	941 459	227 529	24.2%	957 225	101.7%	304 203	118.0%	(25.2%)
George	446 860	491 314	64 302	13.1%	271 410	55.2%	62 308	84.1%	3.2%
Govan Mbeki	723 517	723 517	118 597	16.4%	558 547	77.2%	124 867	76.3%	(5.0%)
J B Marks	135 812	134 950	31 670	23.5%	109 812	81.4%	13 811	123.1%	129.3%
Madibeng	239 023	229 023	52 529	22.9%	192 573	84.1%	40 106	79.0%	31.0%
Matjhabeng	592 912	592 912	155 711	26.3%	647 911	109.3%	134 109	98.3%	16.1%
Mogale City	469 398	480 744	108 129	22.5%	457 352	95.1%	118 218	103.6%	(8.5%)
Msunduzi	144 698	1 145 340	203 870	17.8%	604 488	52.8%	(884 158)	(61.8%)	(123.1%)
Newcastle	289 581	302 483	51 697	17.1%	306 591	101.4%	63 685	101.5%	(18.8%)
Polokwane	300 019	300 019	58 617	19.5%	231 872	77.3%	63 970	88.3%	(8.4%)
Rustenburg	1 038 093	1 038 093	308 028	29.7%	1 074 216	103.5%	173 436	97.7%	77.6%
Sol Plaatje	345 167	340 167	79 735	23.4%	338 549	99.5%	70 154	96.4%	13.7%
Stellenbosch	181 107	186 866	27 167	14.5%	176 517	94.5%	49 274	90.4%	(44.9%)
Steve Tshwete	171 071	172 001	30 415	17.7%	150 116	87.3%	24 404	86.6%	24.6%
uMhlatuze	1 166 809	1 167 757	487 097	41.7%	1 387 643	118.8%	282 831	103.6%	72.2%
Total	9 428 119	10 473 292	2 445 747	23.4%	9 518 624	90.9%	997 922	89.6%	145.1%
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2022/23 to Q4 of 2023/24
Water management									
City of Mallosana	422 781	755 577	149 434	19.8%	662 486	87.7%	163 608	50.1%	(8.7%)
City of Mbombela	370 756	299 924	144 020	48.0%	394 034	131.4%	106 586	85.2%	35.1%
Drakenstein	137 002	135 548	31 737	23.4%	104 625	77.2%	28 337	79.5%	12.0%
Emalahleni (MP)	530 127	531 282	133 450	25.1%	438 128	82.5%	131 962	96.5%	1.1%
Emfuleni	1 395 590	1 490 282	246 159	16.5%	1 197 046	80.3%	165 733	89.2%	48.5%
George	392 324	429 918	60 540	14.1%	190 124	44.2%	48 136	71.6%	25.8%
Govan Mbeki	484 999	489 099	143 616	29.4%	462 602	94.6%	136 650	117.3%	5.1%
J B Marks	122 135	115 612	23 132	20.0%	71 848	62.1%	16 295	48.0%	42.0%
Madibeng	280 908	280 590	156 306	55.7%	343 162	122.3%	79 422	101.9%	96.8%
Matjhabeng	1 263 849	1 246 766	216 479	17.4%	382 621	30.7%	139 859	41.8%	54.8%
Mogale City	600 099	668 326	204 965	30.7%	682 000	102.0%	133 137	102.0%	54.0%
Msunduzi	803 962	1 013 073	241 225	23.8%	145 873	14.4%	184 735	151.9%	30.6%
Newcastle	597 907	472 547	85 910	18.2%	361 041	76.4%	106 683	57.9%	(19.5%)
Polokwane	569 374	588 305	147 210	25.0%	575 321	97.8%	44 925	53.4%	227.7%
Rustenburg	990 713	992 579	177 814	17.9%	657 776	66.3%	222 341	58.6%	(20.0%)
Sol Plaatje	322 469	352 072	83 514	23.7%	334 566	95.0%	112 878	73.0%	(26.0%)
Stellenbosch	132 424	144 740	34 155	23.6%	131 280	90.7%	25 321	66.1%	34.9%
Steve Tshwete	139 595	153 369	29 820	19.4%	135 194	88.1%	50 702	85.1%	(41.2%)
uMhlatuze	992 718	994 841	718 609	72.2%	1 493 747	150.1%	380 427	110.3%	88.9%
Total	10 549 733	11 154 449	3 028 095	27.1%	8 763 473	78.6%	2 277 738	83.4%	32.9%

Source: National Treasury Local Government Database

Secondary cities aggregated budgets, revenue and expenditure per function as at 30 June 2024

R thousands	Budget		Fourth Quarter 2023/24		Year to date: 30 June 2024		Fourth Quarter 2022/23		Q4 of 2022/23 to Q4 of 2023/24
	Main appropriation	Adjusted Budget	Actual Revenue	4th Q as % of adjusted budget	Actual Revenue	Total Revenue as % of adjusted budget	Actual Revenue	Total Revenue as % of adjusted budget	
Energy sources									
City of Matlosana	1 162 351	1 124 041	244 274	21.7%	1 031 089	91.7%	235 372	82.3%	3.8%
City of Mbombela	1 747 265	1 760 575	354 023	20.1%	1 672 220	95.0%	303 905	85.1%	16.5%
Drakenstein	1 581 002	1 614 832	393 840	24.4%	1 599 185	99.0%	319 903	105.7%	23.1%
Emalahleni (MP)	2 167 757	2 027 990	367 095	18.1%	1 488 297	73.4%	225 680	84.3%	62.7%
Emfuleni	4 035 866	4 035 866	697 257	17.3%	3 263 989	80.9%	633 073	94.4%	10.1%
George	970 060	958 776	257 240	26.8%	940 272	98.1%	195 269	87.6%	31.7%
Govan Mbeki	935 268	935 949	146 120	15.6%	711 186	76.0%	188 415	84.8%	(22.4%)
J B Marks	1 097 085	1 113 776	196 940	17.7%	824 075	74.0%	175 736	65.6%	12.1%
Madibeng	669 768	689 568	177 221	25.7%	689 517	100.0%	155 520	93.8%	14.0%
Majlhabeng	1 116 590	1 116 590	177 826	15.9%	794 109	71.1%	157 908	72.0%	12.6%
Mogale City	1 599 095	1 541 834	26 540	1.7%	1 019 277	66.1%	295 815	92.8%	(91.0%)
Msunduzi	3 929 630	3 710 294	468 035	12.6%	2 451 494	66.1%	516 677	74.0%	(9.4%)
Newcastle	972 944	954 829	194 031	20.3%	901 043	94.4%	164 812	93.1%	17.7%
Polokwane	1 871 880	1 872 701	373 057	19.9%	1 385 041	74.0%	336 765	76.5%	10.8%
Rustenburg	4 316 567	4 087 630	487 956	11.9%	1 892 031	46.3%	921 983	91.6%	(47.1%)
Sol Plaatje	1 052 252	1 056 582	205 668	19.5%	952 786	90.2%	196 594	84.3%	4.6%
Stellenbosch	956 424	993 715	218 847	22.0%	914 799	92.1%	218 366	96.1%	0.2%
Steve Tshwete	943 029	902 041	142 437	15.8%	753 597	83.5%	171 408	88.0%	(16.9%)
uMhlatuze	2 204 430	2 345 528	489 960	20.9%	2 086 814	89.0%	413 015	93.4%	18.6%
Total	33 329 262	32 843 116	5 618 369	17.1%	25 370 822	77.2%	5 826 217	86.8%	(3.6%)
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2022/23 to Q4 of 2023/24
Energy sources									
City of Matlosana	1 683 890	1 532 505	481 515	31.4%	1 285 617	83.9%	204 889	53.9%	135.0%
City of Mbombela	1 497 720	1 451 127	429 058	29.6%	1 553 864	107.1%	172 504	89.1%	148.7%
Drakenstein	1 353 378	1 384 704	237 220	17.1%	1 192 881	86.1%	290 257	93.8%	(18.3%)
Emalahleni (MP)	2 445 635	2 579 787	410 041	15.9%	1 846 439	71.6%	733 593	100.2%	(44.1%)
Emfuleni	3 090 132	3 379 321	564 162	16.7%	3 041 064	90.0%	822 065	97.0%	(31.4%)
George	892 621	867 464	212 614	24.5%	792 264	91.3%	170 527	83.5%	24.7%
Govan Mbeki	1 107 227	1 199 602	187 610	15.6%	1 228 345	102.4%	263 962	110.9%	(28.9%)
J B Marks	979 748	963 590	220 544	22.9%	796 406	82.6%	153 287	76.2%	43.9%
Madibeng	738 594	728 620	272 953	37.5%	933 970	128.2%	205 630	116.7%	32.7%
Majlhabeng	903 828	900 838	106 554	11.8%	668 760	74.2%	56 472	37.3%	88.7%
Mogale City	1 513 335	1 393 063	326 840	23.5%	1 240 310	89.0%	329 861	88.9%	(0.9%)
Msunduzi	3 277 057	3 253 645	689 970	21.2%	2 975 869	91.5%	321 698	75.3%	114.5%
Newcastle	789 456	828 031	172 789	20.9%	683 815	82.6%	114 464	83.6%	51.0%
Polokwane	1 544 811	1 459 784	396 325	27.1%	1 337 833	91.6%	260 438	90.0%	52.2%
Rustenburg	3 637 615	3 473 077	459 497	13.2%	1 864 166	53.7%	844 910	103.8%	(45.6%)
Sol Plaatje	1 031 152	1 026 815	183 029	17.8%	866 290	84.4%	248 739	87.1%	(26.4%)
Stellenbosch	768 674	755 112	125 587	16.6%	676 909	89.6%	151 211	88.5%	(16.9%)
Steve Tshwete	897 347	962 995	106 474	11.1%	804 124	83.5%	161 267	83.8%	(34.0%)
uMhlatuze	1 846 846	2 053 020	543 948	26.5%	1 937 996	94.4%	411 995	101.2%	32.0%
Total	29 999 068	30 193 096	6 126 730	20.3%	25 726 920	85.2%	5 917 768	89.0%	3.5%

Source: National Treasury Local Government Database

Secondary cities aggregated budgets, revenue and expenditure per function as at 30 June 2024

R thousands	Budget		Fourth Quarter 2023/24		Year to date: 30 June 2024		Fourth Quarter 2022/23		Q4 of 2022/23 to Q4 of 2023/24
	Main appropriation	Adjusted Budget	Actual Revenue	4th Q as % of adjusted budget	Actual Revenue	Total Revenue as % of adjusted budget	Actual Revenue	Total Revenue as % of adjusted budget	
Waste water management									
City of Matielosa	165 748	144 702	37 446	25.9%	149 517	103.3%	35 615	92.4%	5.1%
City of Mbombela	234 135	233 684	8 112	3.5%	236 668	101.3%	5 385	97.8%	50.6%
Drakenstein	195 445	198 904	40 916	20.6%	195 181	98.1%	38 600	95.5%	6.0%
Emalahleni (MP)	232 691	228 078	46 696	20.5%	190 452	83.5%	46 336	92.2%	0.8%
Emfuleni	603 768	603 768	94 448	15.6%	365 775	60.6%	89 003	100.6%	6.1%
George	237 885	241 645	61 848	25.6%	244 808	101.3%	44 927	105.7%	37.7%
Govan Mbeki	199 932	199 932	26 108	13.1%	134 947	67.5%	36 489	78.0%	(28.4%)
J B Marks	78 717	100 949	30 556	30.3%	108 156	107.1%	24 747	118.9%	23.5%
Madibeng	61 289	61 489	15 017	24.4%	44 511	72.4%	13 715	87.9%	9.5%
Majjhambeng	244 792	244 792	85 197	34.8%	333 190	136.1%	69 281	119.2%	23.0%
Mogale City	363 011	400 046	91 837	23.0%	420 477	105.1%	70 570	106.0%	30.1%
Msunduzi	243 168	226 407	45 948	20.3%	254 225	112.3%	39 300	99.8%	16.9%
Newcastle	263 058	283 768	33 889	11.9%	264 554	93.2%	31 774	101.5%	6.7%
Polokwane	156 249	156 249	46 516	29.8%	164 962	105.6%	39 898	110.3%	16.6%
Rustenburg	548 357	548 357	77 196	14.1%	317 155	57.8%	75 027	56.3%	2.9%
Sol Plaatje	101 358	116 048	31 592	27.2%	124 093	106.9%	28 533	106.9%	10.7%
Stellenbosch	160 222	148 163	32 005	21.6%	168 599	113.8%	27 668	98.6%	15.7%
Steve Tshwete	127 771	135 820	17 902	13.2%	132 108	97.3%	26 785	111.5%	(33.2%)
uMhlatuze	232 580	234 660	32 523	13.9%	237 782	101.3%	29 973	100.8%	8.5%
Total	4 450 178	4 507 461	855 750	19.0%	4 087 160	90.7%	773 628	95.5%	10.6%
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2022/23 to Q4 of 2023/24
Waste water management									
City of Matielosa	233 801	215 342	84 296	39.1%	217 794	101.1%	32 143	84.0%	162.3%
City of Mbombela	146 714	149 614	40 505	27.1%	130 146	87.0%	29 553	82.1%	37.1%
Drakenstein	146 042	146 669	45 659	31.1%	126 325	86.1%	39 731	87.6%	14.9%
Emalahleni (MP)	189 913	228 825	26 467	11.6%	130 552	57.1%	250 125	199.9%	(89.4%)
Emfuleni	298 003	268 059	76 197	28.4%	276 400	103.1%	41 728	61.4%	82.6%
George	257 703	268 411	103 111	38.4%	286 486	106.7%	80 342	98.0%	28.3%
Govan Mbeki	145 371	149 371	16 954	11.4%	105 625	70.7%	38 985	89.7%	(56.5%)
J B Marks	95 888	102 516	18 481	18.0%	45 567	44.4%	13 880	49.0%	33.1%
Madibeng	66 280	66 756	23 167	34.7%	74 368	111.4%	20 976	118.4%	10.4%
Majjhambeng	256 639	253 160	57 069	22.5%	117 188	46.3%	36 130	44.5%	58.0%
Mogale City	147 142	256 749	35 157	13.7%	171 390	66.8%	54 220	90.7%	(35.2%)
Msunduzi	390 949	331 574	86 790	26.2%	343 739	103.7%	74 879	45.7%	15.9%
Newcastle	75 362	154 593	42 367	27.4%	94 750	61.3%	41 790	72.3%	1.4%
Polokwane	75 475	64 119	12 645	19.7%	74 733	116.6%	64 802	178.3%	(80.5%)
Rustenburg	528 182	528 730	21 412	4.0%	90 219	17.1%	35 471	26.3%	(39.6%)
Sol Plaatje	102 527	117 278	28 097	24.0%	107 909	92.0%	24 882	89.6%	12.9%
Stellenbosch	176 993	218 235	61 264	28.1%	182 102	83.4%	42 610	90.0%	43.8%
Steve Tshwete	119 352	115 478	20 489	17.7%	108 005	93.5%	25 487	91.7%	(19.6%)
uMhlatuze	234 214	230 516	64 723	28.1%	239 388	103.8%	70 071	94.5%	(7.6%)
Total	3 686 550	3 865 995	864 852	22.4%	2 922 687	75.6%	1 017 804	78.2%	(15.0%)

Source: National Treasury Local Government Database

Secondary cities aggregated budgets, revenue and expenditure per function as at 30 June 2024

	Budget		Fourth Quarter 2023/24		Year to date: 30 June 2024		Fourth Quarter 2022/23		Q4 of 2022/23 to Q4 of 2023/24
	Main appropriation	Adjusted Budget	Actual Revenue	4th Q as % of adjusted budget	Actual Revenue	Total Revenue as % of adjusted budget	Actual Revenue	Total Revenue as % of adjusted budget	
R thousands									
Waste management									
City of Matieland	384 780	349 474	86 255	24.7%	338 440	96.8%	81 036	92.9%	6.4%
City of Mbombela	334 260	334 260	42 251	12.6%	342 143	102.4%	37 807	94.3%	11.8%
Drakenstein	223 026	230 576	44 989	19.5%	237 273	102.9%	41 643	90.8%	8.0%
Emalahleni (MP)	279 126	254 223	49 340	19.4%	190 177	74.8%	48 218	71.6%	2.3%
Emfuleni	433 444	433 444	50 420	11.6%	201 036	46.4%	46 752	84.5%	7.8%
George	210 990	212 660	56 226	26.4%	220 004	103.5%	39 331	105.2%	43.0%
Govan Mbeki	194 779	194 779	25 075	12.9%	101 281	52.0%	35 667	55.0%	(29.7%)
J B Marks	66 282	74 282	19 851	26.7%	71 180	95.8%	17 238	109.9%	15.2%
Madibeng	72 953	73 953	18 508	25.0%	72 923	98.6%	16 448	86.5%	12.5%
Majhabeng	170 166	170 166	52 408	30.8%	206 763	121.5%	42 570	105.4%	23.1%
Mogale City	293 412	309 350	38 642	12.5%	269 244	87.0%	29 807	101.7%	29.6%
Msunduzi	158 772	150 875	29 888	19.8%	161 016	106.7%	30 898	74.2%	(3.3%)
Newcastle	157 009	156 649	25 393	16.2%	154 142	98.4%	25 747	100.7%	(1.4%)
Polokwane	150 572	150 572	39 308	26.1%	145 054	96.3%	40 286	105.3%	(2.4%)
Rustenburg	339 647	348 647	84 321	24.2%	332 568	95.4%	79 316	101.1%	6.3%
Sol Plaatje	76 413	83 403	24 561	29.4%	96 254	115.4%	21 657	105.4%	13.4%
Stellenbosch	151 336	134 130	25 186	18.8%	141 722	105.7%	22 322	97.5%	12.8%
Steve Tshwete	158 419	161 051	19 869	12.3%	154 515	95.9%	29 157	101.4%	(31.9%)
uMhlatuze	217 639	217 416	30 013	13.8%	218 978	100.7%	26 978	99.8%	11.2%
Total	4 073 026	4 039 911	762 504	18.9%	3 654 713	90.5%	712 880	92.7%	7.0%
	Main appropriation	Adjusted Budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2022/23 to Q4 of 2023/24
R thousands									
Waste management									
City of Matieland	201 823	184 807	119 771	64.8%	251 105	135.9%	42 321	78.0%	183.0%
City of Mbombela	309 145	346 474	111 165	32.1%	327 123	94.4%	81 251	94.9%	36.8%
Drakenstein	100 695	129 884	46 906	36.1%	118 352	91.1%	21 648	87.3%	116.7%
Emalahleni (MP)	203 174	196 416	10 608	5.4%	117 920	60.0%	49 728	92.8%	(78.7%)
Emfuleni	223 104	234 194	52 183	22.3%	192 161	82.1%	34 995	60.8%	49.1%
George	119 506	129 786	35 999	27.7%	131 790	101.5%	28 464	87.8%	26.5%
Govan Mbeki	119 651	119 686	16 965	14.2%	80 070	66.9%	33 801	89.9%	(49.8%)
J B Marks	80 873	79 668	17 691	22.2%	60 396	75.8%	14 921	91.6%	18.6%
Madibeng	84 707	85 438	16 328	19.1%	76 609	89.7%	20 460	101.5%	(20.2%)
Majhabeng	174 123	174 123	54 436	31.3%	115 271	66.2%	30 252	64.1%	79.9%
Mogale City	114 799	133 373	29 834	22.4%	141 703	106.2%	50 350	111.0%	(40.7%)
Msunduzi	142 301	147 009	41 604	28.3%	143 764	97.8%	37 490	69.0%	11.0%
Newcastle	101 570	148 243	24 881	16.8%	90 136	60.8%	21 466	74.7%	15.9%
Polokwane	143 395	157 820	36 920	23.4%	163 315	103.5%	39 419	97.4%	(6.3%)
Rustenburg	330 007	330 540	72 061	21.8%	247 836	75.0%	106 406	86.7%	(32.3%)
Sol Plaatje	76 413	77 066	19 503	25.3%	77 049	100.0%	19 276	100.7%	1.2%
Stellenbosch	150 616	175 708	43 484	24.7%	132 146	75.2%	32 253	76.8%	34.8%
Steve Tshwete	139 389	141 464	27 128	19.2%	139 235	98.4%	42 071	103.8%	(35.5%)
uMhlatuze	145 370	150 555	38 336	25.5%	144 929	96.3%	39 679	96.8%	(3.4%)
Total	2 960 660	3 142 255	815 803	26.0%	2 750 910	87.5%	746 251	86.2%	9.3%

Source: National Treasury Local Government Database

9. Aggregated municipal debtors age analysis:

Debtors Age Analysis as at 30 June 2024

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	6 570 256	6.0%	2 807 267	2.6%	3 353 281	3.1%	96 028 284	88.3%	108 759 088	32.0%	6 797 267	6.2%	101 111 504	93.0%
Trade and Other Receivables from Exchange Transactions - Electricity	8 553 898	21.1%	1 894 373	4.7%	1 447 260	3.6%	28 614 668	70.6%	40 510 199	11.9%	286 622	0.7%	13 358 409	33.0%
Receivables from Non-exchange Transactions - Property Rates	6 704 214	10.1%	1 523 400	2.3%	2 168 184	3.3%	55 896 011	84.3%	66 291 808	19.5%	363 632	0.5%	43 386 776	65.4%
Receivables from Exchange Transactions - Waste Water Management	2 050 419	6.2%	882 135	2.7%	1 079 766	3.3%	28 965 885	87.8%	32 978 206	9.7%	1 722 498	5.2%	18 894 278	57.3%
Receivables from Exchange Transactions - Waste Management	1 435 765	5.1%	617 127	2.2%	765 044	2.7%	25 449 154	90.0%	28 267 090	8.3%	878 156	3.1%	12 168 989	43.1%
Receivables from Exchange Transactions - Property Rental Debtors	177 063	4.6%	57 202	1.5%	64 986	1.7%	3 533 242	92.2%	3 832 493	1.1%	852	0.0%	1 293 422	33.7%
Interest on Arrear Debtor Accounts	1 879 349	4.0%	1 072 711	2.3%	1 509 280	3.2%	42 251 680	90.4%	46 713 021	13.7%	386 184	0.8%	13 841 517	29.6%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	1 302	4.5%	935	3.2%	272	0.9%	26 655	91.4%	29 164	0.0%	-	-	324 787	1113.7%
Other	(705 487)	(5.6%)	59 218	0.5%	(150 016)	(1.2%)	13 330 853	106.4%	12 534 567	3.7%	172 390	1.4%	4 656 537	37.1%
Total	26 666 779	7.8%	8 914 367	2.6%	10 238 058	3.0%	294 096 431	86.5%	339 915 635	100.0%	10 607 602	3.1%	209 036 220	61.5%
Debtors Age Analysis By Customer Group														
Organs of State	2 034 120	10.9%	702 105	3.8%	688 841	3.7%	15 212 326	81.6%	18 637 392	5.5%	(12 255)	(0.1%)	1 895 870	10.2%
Commercial	10 123 161	14.9%	1 999 757	2.9%	2 352 028	3.5%	53 325 347	78.7%	67 800 293	19.9%	231 889	0.3%	21 197 993	31.3%
Households	13 950 889	5.6%	6 120 366	2.5%	7 180 980	2.9%	220 158 028	89.0%	247 410 263	72.8%	10 387 542	4.2%	185 810 370	75.1%
Other	558 609	9.2%	92 139	1.5%	16 209	0.3%	5 400 729	89.0%	6 067 687	1.8%	427	0.0%	131 987	2.2%
Total	26 666 779	7.8%	8 914 367	2.6%	10 238 058	3.0%	294 096 431	86.5%	339 915 635	100.0%	10 607 602	3.1%	209 036 220	61.5%
Per Province														
Eastern Cape	1 599 285	7.7%	632 980	3.0%	570 253	2.7%	17 993 288	86.5%	20 795 806	6.1%	3 336 369	16.0%	129 375 329	622.1%
Free State	2 179 846	5.8%	797 094	2.1%	2 338 166	6.2%	32 594 560	86.0%	37 909 666	11.2%	307 456	0.8%	1 665 592	4.4%
Gauteng	9 951 992	7.8%	3 530 395	2.8%	3 489 971	2.7%	110 101 405	86.6%	127 073 762	37.4%	5 073 387	4.0%	22 151 207	17.4%
Kwazulu-Natal	5 312 563	9.8%	1 594 399	2.9%	1 604 718	3.0%	45 767 361	84.3%	54 279 041	16.0%	54 663	0.1%	59 873 437	110.3%
Limpopo	991 486	5.6%	424 054	2.4%	360 091	2.0%	15 849 280	89.9%	17 624 911	5.2%	(2 995)	(0.0%)	(5 183 411)	(29.4%)
Mpumalanga	1 045 149	4.0%	469 017	1.8%	504 669	1.9%	23 914 731	92.2%	25 933 566	7.6%	(316 235)	(1.2%)	-	-
North West	1 027 413	3.5%	632 336	2.1%	548 195	1.9%	27 358 911	92.5%	29 566 854	8.7%	2 162 835	7.3%	-	-
Northern Cape	539 305	4.8%	269 585	2.4%	402 024	3.6%	10 093 971	89.3%	11 304 885	3.3%	(15 071)	(0.1%)	1 154 065	10.2%
Western Cape	4 019 741	26.1%	564 508	3.7%	419 971	2.7%	10 422 923	67.6%	15 427 142	4.5%	7 193	0.0%	-	-
Total	26 666 779	7.8%	8 914 367	2.6%	10 238 058	3.0%	294 096 431	86.5%	339 915 635	100.0%	10 607 602	3.1%	209 036 220	61.5%

Source: National Treasury Local Government Database

10. Debtors' age analysis for the metros:

Metros Debtors Age Analysis as at 4th Quarter Ended 30 June 2024

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
4th Quarter Ended 30 June 2024														
Buffalo City	596 264	8.0%	259 095	3.5%	235 310	3.1%	6 389 421	85.4%	7 480 090	4.5%	511 927	6.8%	1 481 858	19.8%
Cape Town	2 760 532	27.8%	311 378	3.1%	235 059	2.4%	6 637 222	66.7%	9 944 192	5.9%	-	-	-	-
City of Ekurhuleni	3 309 613	12.3%	1 176 757	4.4%	915 781	3.4%	21 538 267	79.9%	26 940 418	16.1%	4 504 546	16.7%	-	-
eThekweni	3 156 963	9.9%	1 260 538	3.9%	1 087 244	3.4%	26 492 985	82.8%	31 997 730	19.1%	-	-	15 434 502	48.2%
City of Johannesburg	2 651 735	4.6%	1 602 879	2.8%	1 580 072	2.8%	51 590 853	89.8%	57 425 539	34.3%	-	-	-	-
Mangaung	1 027 870	9.2%	279 686	2.5%	321 284	2.9%	9 524 574	85.4%	11 153 414	6.7%	306 891	2.8%	1 382 590	12.4%
Nelson Mandela Bay	-	-	-	-	-	-	-	-	-	-	2 822 981	-	127 893 470	-
City of Tshwane	2 708 157	11.9%	93 512	0.4%	495 201	2.2%	19 403 714	85.5%	22 700 585	13.5%	570 173	2.5%	-	-
Total	16 211 134	9.7%	4 983 845	3.0%	4 869 951	2.9%	141 577 037	84.5%	167 641 967	100.0%	8 716 517	5.2%	146 192 421	87.2%
4th Quarter Ended 30 June 2023														
Buffalo City	437 695	7.7%	192 586	3.4%	158 194	2.8%	4 863 282	86.0%	5 651 757	3.5%	-	-	1 211 246	21.4%
Cape Town	2 288 973	24.5%	438 490	4.7%	230 180	2.5%	6 377 135	68.3%	9 334 778	5.7%	-	-	-	-
City of Ekurhuleni	3 119 491	9.5%	1 425 493	4.4%	1 145 881	3.5%	27 074 857	82.6%	32 765 723	20.0%	907 970	2.8%	-	-
eThekweni	2 620 492	10.4%	1 111 908	4.4%	909 215	3.6%	20 462 751	81.5%	25 104 365	15.4%	-	-	4 699 743	18.7%
City of Johannesburg	2 601 756	5.4%	1 676 498	3.5%	1 568 474	3.2%	42 541 779	87.9%	48 388 507	29.6%	-	-	-	-
Mangaung	733 712	7.6%	221 974	2.4%	235 736	2.5%	8 400 185	87.5%	9 601 608	5.9%	387 952	4.0%	2 051 188	21.4%
Nelson Mandela Bay	1 475 609	9.4%	702 308	4.5%	1 507 582	9.6%	12 082 741	76.6%	15 768 241	9.6%	743 661	4.7%	86 717 277	549.9%
City of Tshwane	1 524 309	9.0%	267 427	1.6%	537 807	3.2%	14 578 401	86.2%	16 907 945	10.3%	221 881	1.3%	-	-
Total	14 802 038	9.1%	6 046 684	3.7%	6 293 069	3.8%	136 381 132	83.4%	163 522 923	100.0%	2 261 463	1.4%	94 679 455	57.9%
Movement between 30 June 2023 and 30 June 2024														
Buffalo City	158 569	-	66 508	-	77 116	-	1 526 139	-	1 828 333	-	-	-	-	-
Cape Town	471 559	-	(127 112)	-	4 879	-	260 087	-	609 414	-	-	-	-	-
City of Ekurhuleni	190 122	-	(248 736)	-	(230 100)	-	(5 536 590)	-	(5 825 304)	-	-	-	-	-
eThekweni	536 471	-	148 630	-	178 029	-	6 030 235	-	6 893 365	-	-	-	-	-
City of Johannesburg	49 978	-	(73 619)	-	11 598	-	9 049 074	-	9 037 032	-	-	-	-	-
Mangaung	294 157	-	47 712	-	85 548	-	1 124 389	-	1 551 806	-	-	-	-	-
Nelson Mandela Bay	(1 475 609)	-	(702 308)	-	(1 507 582)	-	(12 082 741)	-	(15 768 241)	-	-	-	-	-
City of Tshwane	1 183 848	-	(173 915)	-	(42 607)	-	4 825 313	-	5 792 640	-	-	-	-	-
Total	1 409 096	-	(1 062 839)	-	(1 423 119)	-	5 195 905	-	4 119 044	-	-	-	-	-
Growth rate 30 June 2023 to 30 June 2024														
Buffalo City	36.2%	-	34.5%	-	48.7%	-	31.4%	-	32.3%	-	-	-	-	-
Cape Town	20.6%	-	(29.0%)	-	2.1%	-	4.1%	-	6.5%	-	-	-	-	-
City of Ekurhuleni	6.1%	-	(17.4%)	-	(20.1%)	-	(20.4%)	-	(17.8%)	-	-	-	-	-
eThekweni	20.5%	-	13.4%	-	19.6%	-	29.5%	-	27.5%	-	-	-	-	-
City of Johannesburg	1.9%	-	(4.4%)	-	0.7%	-	21.3%	-	18.7%	-	-	-	-	-
Mangaung	40.1%	-	20.6%	-	36.3%	-	13.4%	-	16.2%	-	-	-	-	-
Nelson Mandela Bay	-	-	-	-	-	-	-	-	-	-	-	-	-	-
City of Tshwane	77.7%	-	(65.0%)	-	(7.9%)	-	33.1%	-	34.3%	-	-	-	-	-
Total	9.5%	-	(17.6%)	-	(22.6%)	-	3.8%	-	2.5%	-	-	-	-	-

Source: National Treasury Local Government Database

Metros Debtors Age Analysis By Customer Group as at 4th Quarter Ended 30 June 2024

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Organs of State	999 388	16.4%	322 423	5.5%	204 699	3.4%	4 560 027	74.8%	6 096 537	3.6%	-	-	703 981	11.5%
Commercial	6 392 094	19.2%	936 976	2.8%	1 098 732	3.3%	24 885 365	74.7%	33 313 166	19.9%	83 645	0.3%	3 541 738	10.6%
Households	8 607 985	6.8%	3 694 863	2.9%	3 622 412	2.9%	110 888 846	87.4%	126 814 106	75.6%	8 632 872	6.8%	141 821 343	111.8%
Other	211 667	14.9%	19 583	1.4%	(55 892)	(3.9%)	1 242 799	87.6%	1 418 157	0.8%	-	-	125 359	8.8%
Total	16 211 134	9.7%	4 983 845	3.0%	4 869 951	2.9%	141 577 037	84.5%	167 641 967	100.0%	8 716 517	5.2%	146 192 421	87.2%

Source: National Treasury Local Government Database

11. Debtors' age analysis for secondary cities:

19 Secondary cities Debtors Age Analysis as at 30 June 2024

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
City of Matlosana	309 971	3.4%	189 504	2.1%	167 513	1.8%	8 401 875	92.6%	9 068 864	12.8%	-	-	-	-
City of Mbombela	148 870	15.8%	4 186	0.4%	51 522	5.5%	736 701	78.3%	941 278	1.3%	-	-	-	-
Drakenstein	163 906	31.8%	27 108	5.3%	17 356	3.4%	307 476	59.6%	515 847	0.7%	-	-	-	-
Emalahleni (MP)	267 570	3.0%	160 019	1.8%	147 332	1.7%	8 298 112	93.5%	8 873 034	12.5%	-	-	-	-
Emfuleni	529 868	5.6%	346 458	3.6%	292 695	3.1%	8 347 116	87.7%	9 516 137	13.4%	-	-	-	-
George	150 623	30.2%	19 388	3.9%	17 730	3.6%	311 630	62.4%	499 371	0.7%	2 684	0.5%	-	-
Govan Mbeki	168 836	4.1%	95 323	2.3%	91 229	2.2%	3 764 367	91.4%	4 119 755	5.8%	(315 330)	(7.7%)	-	-
J B Marks	54 177	4.3%	51 217	4.0%	37 713	3.0%	1 121 507	88.7%	1 264 614	1.8%	-	-	-	-
Madibeng	131 672	3.7%	72 879	2.1%	51 392	1.5%	3 274 795	92.8%	3 530 737	5.0%	-	-	-	-
Majhabeng	336 812	4.3%	175 425	2.2%	172 276	2.2%	7 207 453	91.3%	7 891 967	11.1%	-	-	-	-
Mogale City	289 332	45.4%	190 958	29.9%	(8 749)	(1.4%)	166 449	26.1%	637 991	0.9%	-	-	-	-
Msunduzi	924 117	12.7%	15 229	0.2%	125 190	1.7%	6 195 552	85.3%	7 260 088	10.2%	-	-	44 438 936	612.1%
Newcastle	94 354	4.9%	39 019	2.0%	53 209	2.8%	1 723 326	90.2%	1 909 909	2.7%	-	-	-	-
Polokwane	206 642	10.2%	87 638	4.3%	65 635	3.2%	1 666 190	82.2%	2 026 105	2.9%	0	0.0%	-	-
Rustenburg	355 717	4.7%	235 381	3.1%	198 792	2.6%	6 759 427	89.5%	7 549 316	10.6%	-	-	-	-
Sol Plaatje	168 230	4.7%	95 824	2.7%	87 090	2.4%	3 241 721	90.2%	3 592 865	5.1%	-	-	-	-
Stellenbosch	121 261	23.6%	9 856	1.9%	10 071	2.0%	372 181	72.5%	513 370	0.7%	-	-	-	-
Steve Tshwete	95 900	21.1%	23 897	5.3%	16 683	3.7%	317 383	69.9%	453 862	0.6%	(1 375)	(0.3%)	-	-
uMhlatuze	401 929	49.8%	22 034	2.7%	22 016	2.7%	361 106	44.7%	807 085	1.1%	49 300	6.1%	-	-
Total	4 919 786	6.9%	1 861 342	2.6%	1 616 698	2.3%	62 574 366	88.2%	70 972 193	100.0%	(264 720)	(0.4%)	44 438 936	62.6%

Source: National Treasury Local Government Database

19 Secondary cities Debtors Age Analysis By Customer Group as at 30 June 2024

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	%
Commercial	1 997 015	11.4%	613 328	3.5%	479 288	2.7%	14 498 110	82.4%	17 587 741	24.8%	(1 826)	(0.0%)	5 253 828	29.9%
Households	2 342 154	4.8%	1 089 875	2.2%	1 009 839	2.1%	44 764 843	91.0%	49 206 711	69.3%	(263 321)	(0.5%)	37 961 351	77.1%
Other	130 349	10.8%	48 471	4.0%	28 443	2.4%	996 362	82.8%	1 203 625	1.7%	427	0.0%	-	-
Total	4 919 786	6.9%	1 861 342	2.6%	1 616 698	2.3%	62 574 366	88.2%	70 972 193	100.0%	(264 720)	(0.4%)	44 438 936	62.6%

Source: National Treasury Local Government Database

Source: National Treasury Local Government Database

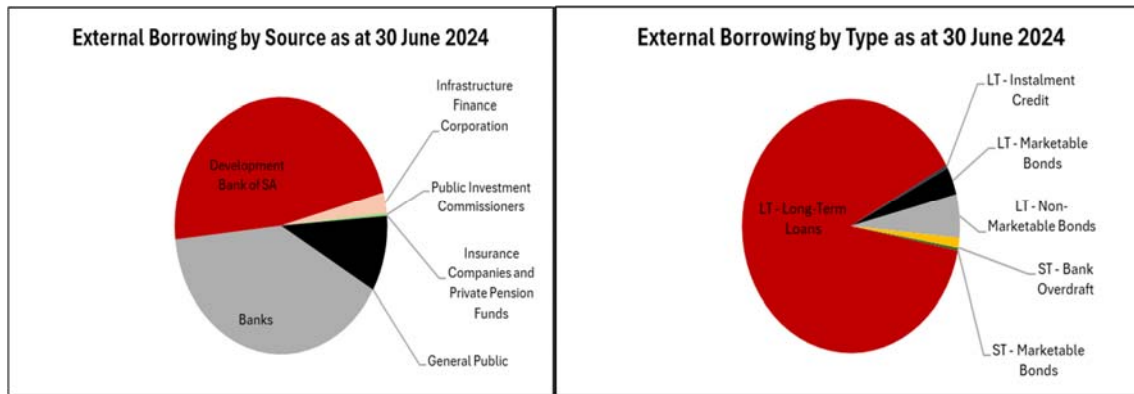
12. Aggregated municipal creditors age analysis:

Creditors Age Analysis as at 30 June 2024

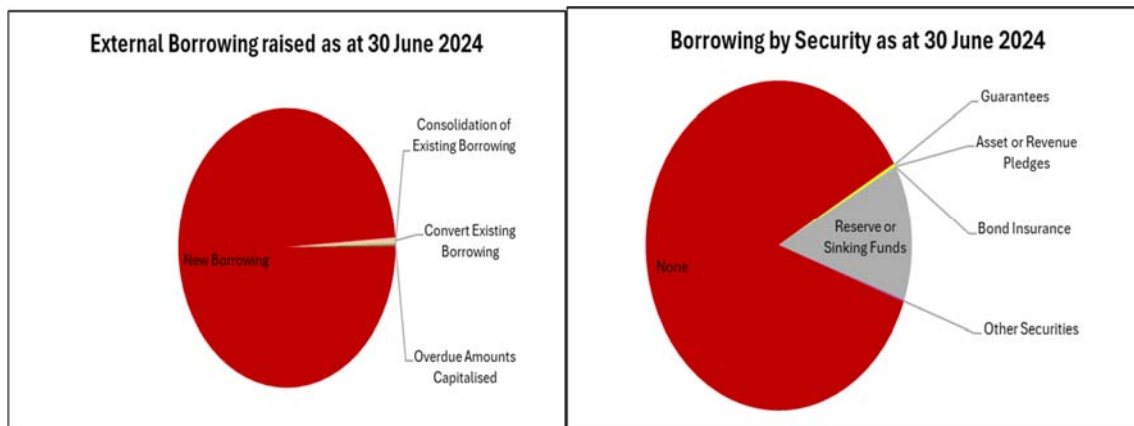
R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Bulk Electricity	9 415 078	14.8%	2 461 022	3.9%	2 287 254	3.6%	49 557 539	77.8%	63 720 894	54.7%
Bulk Water	3 043 531	16.8%	338 143	1.9%	588 291	3.3%	14 109 789	78.0%	18 079 753	15.5%
PAYE deductions	344 906	87.6%	16 031	4.1%	15 407	3.9%	17 479	4.4%	393 823	0.3%
VAT (output less input)	71 130	100.4%	3 518	5.0%	189	0.3%	(3 995)	(5.6%)	70 843	0.1%
Pensions / Retirement deductions	311 855	47.6%	15 759	2.4%	16 793	2.6%	310 795	47.4%	655 203	0.6%
Loan repayments	4 863	2.9%	596	0.4%	1 704	1.0%	162 759	95.8%	169 922	0.1%
Trade Creditors	6 533 081	23.1%	1 469 259	5.2%	777 549	2.7%	19 477 762	68.9%	28 275 310	24.3%
Auditor General	14 036	6.4%	7 903	3.6%	10 149	4.6%	187 551	85.4%	219 638	0.2%
Other	839 443	17.0%	148 085	3.0%	103 854	2.1%	3 846 605	77.9%	4 937 986	4.2%
Per Province										
Eastern Cape	2 382 483	29.9%	577 844	7.2%	116 614	1.5%	4 896 052	61.4%	7 972 993	6.8%
Free State	1 331 709	4.5%	357 775	1.2%	558 410	1.9%	27 555 265	92.5%	29 803 159	25.6%
Gauteng	6 707 426	25.3%	2 193 177	8.3%	1 746 170	6.6%	15 849 717	59.8%	26 496 490	22.7%
Kwazulu-Natal	3 160 860	45.7%	127 960	1.9%	103 523	1.5%	3 516 886	50.9%	6 909 230	5.9%
Limpopo	1 297 188	37.1%	134 056	3.8%	148 405	4.2%	1 917 523	54.8%	3 497 171	3.0%
Mpumalanga	3 340 560	12.9%	586 269	2.3%	606 064	2.3%	21 285 242	82.4%	25 818 135	22.2%
North West	1 462 445	15.0%	248 706	2.5%	418 800	4.3%	7 646 810	78.2%	9 776 761	8.4%
Northern Cape	380 704	7.0%	152 703	2.8%	90 800	1.7%	4 787 025	88.5%	5 411 232	4.6%
Western Cape	514 549	61.4%	81 827	9.8%	12 405	1.5%	229 422	27.4%	838 203	0.7%
Total	20 577 924	17.7%	4 460 316	3.8%	3 801 190	3.3%	87 683 942	75.3%	116 523 372	100.0%

Source: National Treasury Local Government Database

13. Borrowing instruments:



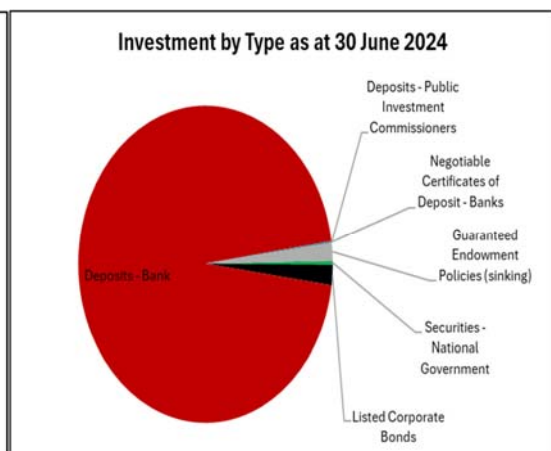
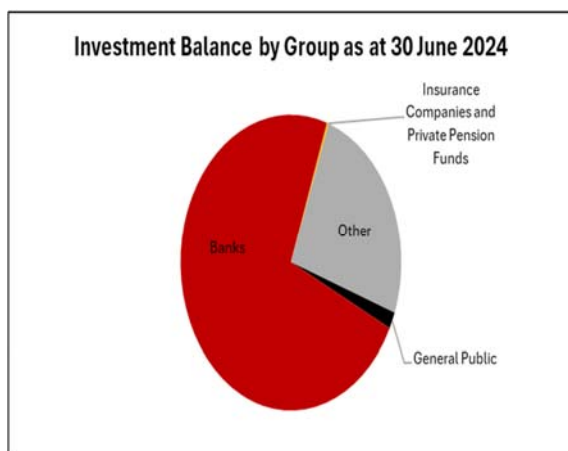
Source	Balance (R thousands)	Type	Balance (R thousands)
General Public	146	ST - Bank Overdraft	12 760
Banks	26 238 991	ST - Other Short-Term Loans	
Development Bank of SA	31 228 203	ST - Marketable Bonds	207 909
Infrastructure Finance Corporation	1 717 294	ST - Non-Marketable Bonds	
Public Investment Commissioners	220 958	ST - Other Securities	6 000
Insurance Companies and Private Pension Funds	20 876	LT - Long-Term Loans	58 406 029
Municipal Pension Funds		LT - Instalment Credit	189 889
Other Public Pension Funds		LT - Financial Leases	30 188
Unit Trusts		LT - Marketable Bonds	2 350 000
Internal Funds		LT - Non-Marketable Bonds	3 668 333
Other Sources	6 277 973	LT - Other Securities	833 333
TOTAL	65 704 441	TOTAL	65 704 441

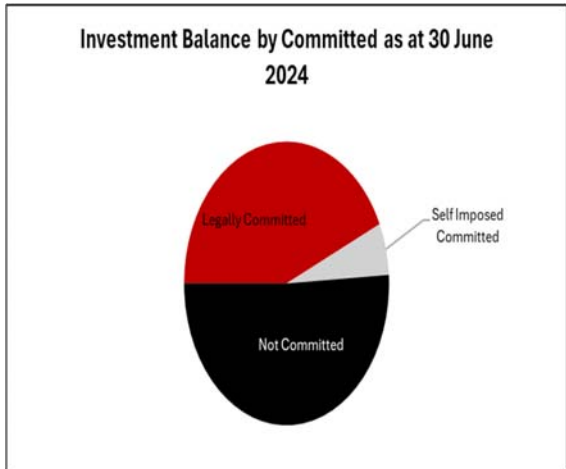


Raised For	Balance (R thousands)	Security	Balance (R thousands)
N/A		Guarantees	192 578
Convert Existing Borrowing	438 883	Asset or Revenue Pledges	93 579
Overdue Amounts Capitalised	15 024	Bond Insurance	11 439
Consolidation of Existing Borrowing	151 793	Reserve or Sinking Funds	8 761 663
New Borrowing	65 098 740	Other Securities	100 411
Bridging Finance		None	56 544 772
TOTAL	65 704 440	TOTAL	65 704 442

14. Investment instruments:

Group	Balance (R thousands)	Type	Balance (R thousands)
General Public	710 546	Securities - National Government	153 873
Banks	28 274 328	Listed Corporate Bonds	806 268
Development Bank of SA		Deposits - Bank	37 042 454
Infrastructure Finance Corporation		Deposits - Public Investment Commissioners	30 250
Public Investment Commissioners		Deposits - Corporation for Public Deposits	
Insurance Companies and Private Pension Funds	95 452	Bankers Acceptance Certificates	
Municipal Pension Funds		Negotiable Certificates of Deposit - Banks	30 985
Other Public Pension Funds		Guaranteed Endowment Policies (sinking)	716 438
Unit Trusts		Repurchase Agreements - Banks	
Internal Funds		Municipal Bonds	
Other	9 699 942		
Total	38 780 268	TOTAL	38 780 268





Committed	Balance (R thousands)
Legally Committed	16 727 485
Self Imposed Committed	2 288 150
Not Committed	19 764 633
TOTAL	38 780 268

4th Quarter Ended 30 June 2024																					
CONDITIONAL GRANTS TRANSFERRED FROM NATIONAL DEPARTMENTS AND ACTUAL PAYMENTS MADE BY MUNICIPALITIES: PRELIMINARY RESULTS																					
	Division of revenue Act No. 5 of 2023	Adjustment (Mid year)	Other Adjustments	Total Available 2023/24	Year to date		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		YTD Expenditure		% Changes from 3rd to 4th Q		% Changes for the 4th Q		
					Approved payment schedule	Transferred to municipalities for direct grants	Actual expenditure by National Department by 30 September 2023	Actual expenditure by municipalities by 30 September 2023	Actual expenditure by National Department by 31 December 2023	Actual expenditure by municipalities by 31 December 2023	Actual expenditure by National Department by 31 March 2024	Actual expenditure by municipalities by 31 March 2024	Actual expenditure by National Department by 30 June 2024	Actual expenditure by municipalities by 30 June 2024	Actual expenditure by National Department	Actual expenditure by municipalities	Actual expenditure by National Department	Actual expenditure by municipalities	Exp as % of Allocation National Department	Exp as % of Allocation by municipalities	
R thousands																					
Direct Transfers	43 809 662	(1 285 113)	-	42 524 469	42 524 419	42 353 605	4 253 588	4 497 324	11 176 605	8 776 728	7 487 158	6 623 353	11 350 861	10 936 089	36 268 212	30 833 494	51.6%	65.1%	85.2%	72.5%	
Infrastructure	41 359 438	(1 714 785)	-	39 644 653	39 644 603	39 473 789	5 763 638	4 183 610	10 581 247	8 358 655	7 137 904	6 223 115	10 873 199	10 235 759	34 355 988	29 001 139	52.3%	64.5%	86.7%	73.2%	
Municipal Infrastructure Grant	17 545 049	(1 203 464)	-	16 341 585	16 341 585	16 341 585	3 114 110	2 312 518	5 524 900	4 066 159	2 776 092	2 635 230	4 251 100	3 352 565	15 666 222	12 366 472	53.1%	27.2%	95.0%	75.7%	
Public Transport Infrastructure Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public Transport Network Grant	6 794 045	(600 000)	-	6 194 045	6 194 045	6 194 045	551 670	384 546	1 101 122	928 535	945 561	733 729	1 918 864	1 897 715	4 407 217	3 944 524	102.9%	158.6%	74.4%	63.7%	
Integrated National Electrification Programme (Municipal) Grant	2 212 046	(180 000)	-	2 032 046	2 032 046	2 032 046	255 103	185 246	515 403	495 157	469 867	333 541	476 650	564 309	1 717 023	1 578 253	1.4%	69.2%	84.5%	77.7%	
Neighbourhood Development Partnership Grant (Capital Grant)	1 474 813	(128 800)	-	1 346 012	1 346 012	1 346 012	199 233	185 363	285 920	274 347	292 567	187 785	333 736	374 850	1 111 456	1 022 345	14.1%	99.6%	82.6%	76.0%	
2010 FIFA World Cup Stadiums Development Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rural Road Assets Management Systems Grant	115 461	-	-	115 461	115 461	115 461	12 789	4 860	28 012	17 978	15 319	14 228	36 220	27 173	92 340	64 240	136.4%	91.0%	80.0%	55.6%	
Municipal Drought Relief Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Municipal Water Infrastructure Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rural Household Infrastructure Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Municipal Disaster Recovery Grant	320 915	1 184 472	-	1 505 387	1 505 337	1 334 523	-	21 832	40 735	346 853	1 575	413 367	3 597	916 395	45 907	1 698 447	128.4%	121.7%	3.0%	112.8%	
Integrated City Development Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Regional Bulk Infrastructure Grant (Schedule 5B)	3 495 742	(236 914)	-	3 258 828	3 258 828	3 258 828	399 361	292 287	845 286	563 961	652 726	447 151	1 068 145	706 602	2 955 518	2 010 002	62.1%	58.0%	90.7%	61.7%	
Water Services Infrastructure Grant (Schedule 5B)	3 864 137	(244 476)	-	3 619 661	3 619 661	3 619 661	523 793	334 318	801 972	702 102	837 842	554 014	1 138 329	737 131	3 301 936	2 327 564	35.9%	33.1%	91.2%	64.3%	
Municipal Emergency Housing Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Integrated Urban Development Grant	1 172 448	-	-	1 172 448	1 172 448	1 172 448	189 852	145 270	357 321	258 350	239 760	247 545	358 137	434 556	1 145 070	1 085 721	49.4%	75.5%	97.7%	92.6%	
Metro Informal Settlements Partnership Grant	4 364 782	(305 602)	-	4 059 180	4 059 180	4 059 180	517 727	317 371	990 576	705 213	906 595	656 524	1 298 801	1 224 463	3 713 299	2 903 571	43.2%	86.5%	91.5%	71.5%	
Capacity and Others	2 450 224	429 592	-	2 879 816	2 879 816	2 879 816	489 950	313 714	595 358	418 073	349 254	400 238	477 662	700 330	1 912 224	1 832 355	36.8%	75.0%	66.4%	63.6%	
2010 FIFA World Cup Host City Operating Grant	376 792	(58 138)	-	318 654	318 654	318 654	38 214	27 997	57 113	39 900	44 921	39 365	67 756	109 796	208 014	217 058	50.8%	178.9%	65.3%	68.1%	
Programme and Project Preparation Support Grant	568 571	-	-	568 571	568 571	568 571	104 219	56 043	131 038	87 898	87 898	91 357	119 942	130 113	443 097	350 370	36.5%	42.4%	77.9%	61.6%	
Local Government Financial Management Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Municipal Systems Improvement Grant	781 385	(22 410)	-	748 975	748 975	748 975	238 289	150 914	156 305	200 413	124 185	161 253	83 177	126 883	601 956	639 463	(33.0%)	(21.3%)	80.4%	85.4%	
Expanded Public Works Programme Integrated Grant (Municipality)	159 857	(8 505)	-	151 352	151 352	151 352	42 784	40 627	32 341	23 378	37 500	35 067	27 594	22 639	140 219	121 711	(24.4%)	(35.4%)	92.6%	80.4%	
Infrastructure Skills Development Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Water Services Operating Subsidy Grant	220 092	(1 000)	-	219 092	219 092	219 092	12 470	11 151	61 131	29 347	44 895	24 633	63 738	54 474	182 234	119 604	42.0%	121.1%	83.2%	54.6%	
Energy Efficiency and Demand Side Management	343 527	529 645	-	873 172	873 172	873 172	53 974	26 981	157 430	52 180	9 845	48 564	115 455	256 425	336 704	384 149	1072.7%	428.0%	38.0%	44.0%	
Municipal Disaster Relief 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	(115 341)	-	8 365 892	8 296 864	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Infrastructure	8 334 717	(115 341)	-	8 219 376	8 219 376	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Regional Bulk Infrastructure Grant	3 607 321	(338 958)	-	3 268 363	3 268 363	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Integrated National Electrification Programme (Eskom) Grant	3 821 154	(233 772)	-	3 587 382	3 518 356	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Neighbourhood Development Partnership Grant (Technical Assistance)	100 902	88 431	-	189 333	189 333	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
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 4B)	805 332	308 906	-	1 114 238	1 114 238	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Municipal Infrastructure Grant (Schedule 4B)	30 000	-	-	30 000	30 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
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 4B)	146 516	-	-	146 516	146 516	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Municipal Demarcation Transition Grant (Schedule 4B)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total	52 290 895	(1 400 534)	-	50 890 361	50 821 283	42 353 605	6 253 588	4 497 324	11 176 605	8 776 728	7 487 158	6 623 353	11 350 861	10 936 089	36 268 212	30 833 494	51.6%	65.1%	71.3%	60.6%	
Grants excluded from the publication	8 149 316	-	-	8 149 316	8 149 316	-	-	-	662 064	-	1 299 277	1 319 509	2 465 512	2 465 512	-	5 746 362	-	-	86.9%	70.5%	
Urban Settlement Development Grant	8 149 316	-	-	8 149 316	8 149 316	-	-	-	662 064	-	1 299 277	1 319 509	2 465 512	2 465 512	-	5 746 362	-	-	86.9%	70.5%	
Finance Management Grant: Technical Programme	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total as per DoRA	60 440 211	(1 400 534)	-	59 039 677	50 821 283	42 353 605	6 253 588	5 159 388	11 176 605	10 076 005	7 487 158	7 942 862	11 350 861	13 401 602	36 268 212	36 579 857					

15. Over- and underspending of budgets for period ended 30 June 2024:

Over and under collection of revenue to total budgets as at 30 June 2024

R thousands	Code	Main appropriation	Adjusted Budget	Year to date: 30 June 2024	Total Revenue as % of main appropriation	Total Revenue as % of adjusted budget	(Over)	Under	(Over) as % of adjusted budget	Under as % of adjusted budget
	Province									
	EC	56 386 250	58 411 646	52 272 027	92.7%	89.5%	(109 602)	6 249 222	(0.2%)	10.7%
	FS	28 457 792	28 377 224	23 725 842	83.4%	83.6%	(43 142)	4 694 524	(0.2%)	16.5%
	GT	217 047 691	206 011 687	204 418 819	94.2%	99.2%	(8 226 088)	9 818 955	(4.0%)	4.8%
	KZ	109 907 525	111 413 906	104 799 487	95.4%	94.1%	(13 864)	6 628 283	(0.0%)	5.9%
	LP	33 719 653	34 520 347	29 619 095	87.8%	85.8%	(4 025)	4 905 277	(0.0%)	14.2%
	MP	30 374 557	32 317 874	27 023 269	89.0%	83.6%	(8 910)	5 303 515	(0.0%)	16.4%
	NW	29 523 278	28 924 293	23 624 001	80.0%	81.7%	(153 299)	5 453 591	(0.5%)	18.9%
	NC	11 345 962	11 542 085	9 131 721	80.5%	79.1%	(2 160)	2 412 523	(0.0%)	20.9%
	WC	101 711 166	105 393 250	100 140 768	98.5%	95.0%	(29 736)	5 282 217	(0.0%)	5.0%
Total National		618 473 874	616 912 312	574 755 031	92.9%	93.2%	(8 590 826)	50 748 107	(1.4%)	8.2%
						Net		42 157 281		

Source: National Treasury Local Government Database

Over and under expenditure to total budgets as at 30 June 2024

R thousands	Code	Main appropriation	Adjusted Budget	Year to date: 30 June 2024	Total Expenditure as % of main appropriation	Total Expenditure as % of adjusted budget	(Over)	Under	(Over) as % of adjusted budget	Under as % of adjusted budget
	Summary per Province									
	Eastern Cape	57 799 278	59 587 906	51 480 734	89.1%	86.4%	(481 743)	8 588 915	(0.8%)	14.4%
	Free State	28 663 671	29 862 509	23 795 412	83.0%	79.7%	(860 930)	6 928 028	(2.9%)	23.2%
	Gauteng	207 949 453	204 185 117	204 397 090	98.3%	100.1%	(11 439 796)	11 227 823	(5.6%)	5.5%
	Kwazulu-Natal	109 814 474	111 977 006	98 816 698	90.0%	88.2%	(916 083)	14 076 391	(0.8%)	12.6%
	Limpopo	32 476 517	34 098 232	29 701 469	91.5%	87.1%	(698 772)	5 095 535	(2.0%)	14.9%
	Mpumalanga	31 252 685	34 125 514	28 327 530	90.6%	83.0%	(275 159)	6 073 143	(0.8%)	17.8%
	North West	29 689 787	28 953 405	22 819 271	76.9%	78.8%	(267 445)	6 401 579	(0.9%)	22.1%
	Northern Cape	11 696 022	12 081 692	9 112 223	77.9%	75.4%	(5 031)	2 974 500	(0.0%)	24.6%
	Western Cape	102 609 664	106 489 422	93 756 829	91.4%	88.0%	(3 204)	12 735 798	(0.0%)	12.0%
Total National		611 951 550	621 360 803	562 207 256	91.9%	90.5%	(14 948 163)	74 101 711	(2.4%)	11.9%
						Net		59 153 547		

Source: National Treasury Local Government Database

OVER AND UNDER SPENDING OF CAPITAL BUDGET FOR THE 4th Quarter Ended 30 June 2024

Count	Code	(Over)			Target		Under			Insufficient Information
		More than -15%	Between -15% and -10%	Between -5% and 10%	Between 0% and 5%	Between 0% and 5%	Between 5% and 10%	Between 15% and 20%	More than 15%	
	Summary per Province									
	Eastern Cape	4	2	1	0	2	5	1	24	0
	Free State	0	0	0	1	1	1	0	20	0
	Gauteng	2	0	0	1	0	0	1	7	0
	Kwazulu-Natal	1	0	1	4	5	6	7	30	0
	Limpopo	1	0	1	1	3	0	4	17	0
	Mpumalanga	0	0	0	0	3	1	1	15	0
	North West	1	1	0	0	1	2	2	15	0
	Northern Cape	3	1	1	0	0	1	0	25	0
	Western Cape	2	0	0	1	0	2	4	21	0
Total		14	4	4	8	15	18	20	174	0

Source: National Treasury Local Government Database

OVER AND UNDER SPENDING OF OPERATING BUDGET FOR THE 4th Quarter Ended 30 June 2024

Count	Code	(Over)			Target		Under			Insufficient Information
		More than -15%	Between -15% and -10%	Between -5% and 10%	Between 0% and -5%	Between 0% and 5%	Between 5% and 10%	Between 15% and 10%	More than 15%	
Summary per Province										
Eastern Cape	EC	0	0	1	1	4	5	4	24	0
Free State	FS	1	1	0	0	2	2	1	16	0
Gauteng	GT	1	1	0	0	3	1	2	3	0
Kwazulu-Natal	KZ	3	2	3	1	6	10	13	16	0
Limpopo	LP	1	0	1	1	1	5	7	11	0
Mpumalanga	MP	1	0	1	1	3	3	2	9	0
North West	NW	1	0	0	1	2	3	1	14	0
Northern Cape	NC	0	0	0	1	2	0	3	25	0
Western Cape	WC	0	0	0	0	5	7	6	12	0
Total		8	4	6	6	28	36	39	130	0

Source: National Treasury Local Government Database

Analysis of over and under expenditure for the period 2020/21 - 2023/24

R thousands	2020/21			2021/22			2022/23			2023/24		
	(Over)	Under	Nett	(Over)	Under	Nett	(Over)	Under	Nett	(Over)	Under	Nett
Total	(26 655 995)	65 858 734	39 202 739	(3 664 757)	64 500 874	60 836 116	(3 585 166)	65 338 203	61 753 037	(14 948 163)	74 101 711	59 153 547
Capital	(10 707 155)	24 340 854	13 633 700	(1 895 214)	23 246 245	21 351 031	(1 975 562)	19 891 323	17 915 762	(1 784 075)	19 682 357	17 898 282
Operating	(19 715 386)	45 284 426	25 569 040	(7 684 429)	47 169 514	39 485 085	(5 668 691)	49 505 966	43 837 275	(18 145 594)	59 400 859	41 255 265

Source: National Treasury Local Government Database

Percentage over and under expenditure for the period 2020/21 - 2023/24

Percentage	2020/21		2021/22		2022/23		2023/24	
	(Over)	Under	(Over)	Under	(Over)	Under	(Over)	Under
Total	(5.5%)	13.6%	(.7%)	12.4%	(.6%)	11.7%	(2.4%)	11.9%
Capital	(15.5%)	35.2%	(2.8%)	33.7%	(2.8%)	28.5%	(2.3%)	25.0%
Operating	(4.7%)	10.9%	(1.7%)	10.4%	(1.2%)	10.1%	(3.3%)	10.9%

Source: National Treasury Local Government Database

AGGREGATED CONDITIONAL GRANTS EXPENDITURE FOR THE 4th Quarter Ended 30 June 2024 (Preliminary results)

R thousands	Code	Adjusted allocation	Transfers	Year to date: 30 June 2024	Total Expenditure as % of Adjusted allocation	Total Expenditure as % of Transfers	(Over)	Under	(Over) as % of Transfers	Under as % of Transfers
Summary per Province										
Eastern Cape	EC	6 731 353	6 731 353	3 877 573	57.6%	57.6%	(330 239)	3 184 018	(4.9%)	47.3%
Free State	FS	1 904 432	1 904 432	1 429 434	75.1%	75.1%	(220 314)	695 312	(11.6%)	36.5%
Gauteng	GT	5 909 527	5 909 527	4 200 632	71.1%	71.1%	-	1 708 895	-	28.9%
Kwazulu-Natal	KZ	8 675 102	8 504 238	8 526 826	98.3%	100.3%	(1 787 907)	1 765 320	(21.0%)	20.8%
Limpopo	LP	5 435 627	5 437 627	5 873 534	108.1%	108.0%	(982 351)	546 444	(18.1%)	10.0%
Mpumalanga	MP	3 713 739	3 713 739	2 896 254	78.0%	78.0%	(541 544)	1 359 029	(14.6%)	36.6%
North West	NW	3 481 084	3 481 084	1 623 295	46.6%	46.6%	(0)	1 857 789	(0.0%)	53.4%
Northern Cape	NC	1 326 679	1 326 679	681 595	51.4%	51.4%	(17 355)	662 439	(1.3%)	49.9%
Western Cape	WC	5 346 926	5 344 926	4 032 068	75.4%	75.4%	(33 625)	1 346 483	(0.6%)	25.2%
Total		42 524 469	42 353 605	33 141 211	77.9%	78.2%	(3 913 335)	13 125 729	(9.2%)	31.0%
Nett								9 212 394		

Over and underspending on conditional grants for the period 2020/21 - 2023/24

R thousands	Code	2020/21			2021/22			2022/23			2023/24		
		(Over)	Under	Nett	(Over)	Under	Nett	(Over)	Under	Nett	(Over)	Under	Nett
Conditional Grants	CG	(2 385 354)	18 545 234	16 159 880	(1 054 887)	16 356 071	15 301 184	(818 803)	20 000 081	19 181 278	(3 913 335)	13 125 729	9 212 394

Source: National Treasury Local Government Database