

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 under performance of 3.3 per cent or R19.5 million on billed revenue. An under performance of 6.2 per cent or R35.8 billion on operational expenditure and an under performance of 34.1 per cent or R27 billion on capital expenditure.

1. Consolidated statement of financial performance:

National Budget Summary for 4th Quarter ended 30 June 2025

National budget summary for 4th quarter ended 30 June 2023													
Description	2023/24	2024/25	Budget year 2024/25										
	Audited Outcome	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 %	Full Year Forecast
Financial Performance													
Property rates	93 711 548	467 444	98 507 278	99 808 572	29 986 029	23 773 903	23 213 262	23 979 698	100 952 891	99 755 419	1 197 473	1.20	99 808 572
Service charges	244 365 880	798 501	288 293 568	289 333 694	72 588 309	67 430 253	65 142 359	67 529 684	272 690 605	289 529 238	(16 838 633)	(5.82)	289 333 694
Investment revenue	7 268 864	63 483	5 810 151	6 333 601	1 643 974	1 521 514	1 640 830	1 674 955	6 481 273	6 348 784	132 489	2.09	6 333 601
Transfer and subsidies - Operational	108 451 463	1 202 298	114 889 067	115 813 630	41 761 513	38 806 879	30 288 123	5 214 338	116 070 853	117 584 390	(1 513 537)	(1.29)	115 813 630
Other own revenue	72 115 188	701 068	67 537 919	72 573 959	17 439 735	16 913 178	19 645 047	16 525 069	70 523 028	73 016 615	(2 493 587)	(3.42)	72 573 959
Total Revenue (excluding capital transfers and contributions)	525 912 944	3 232 793	575 037 984	583 863 456	163 419 560	148 445 726	139 929 620	114 923 744	566 718 650	586 234 446	(19 515 796)	(3.33)	583 863 456
Employee costs	140 254 790	1 050 003	157 269 425	155 822 940	764 137 508	(689 953 350)	36 267 718	36 934 622	147 386 498	154 904 116	(7 517 618)	(4.85)	155 822 940
Remuneration of councillors	4 757 373	67 329	5 369 678	5 405 573	1 158 077	1 329 116	1 306 564	1 199 700	4 993 457	5 379 466	(386 008)	(7.18)	5 405 573
Depreciation and amortisation	39 528 937	67 820	39 639 079	39 159 215	7 352 413	8 730 149	9 406 797	8 541 831	34 031 190	39 151 064	(5 119 874)	(13.08)	39 159 215
Finance charges	15 237 704	28 637	11 770 287	12 031 933	2 502 256	4 147 302	3 373 837	3 556 065	13 579 459	11 647 955	1 931 504	16.58	12 031 933
Inventory consumed and bulk purchases	177 559 963	462 790	191 043 676	195 168 085	53 522 617	45 117 504	42 456 568	47 657 060	188 753 749	193 394 883	(4 641 134)	(2.40)	195 168 085
Transfers and subsidies	5 326 800	626 979	4 471 107	5 632 162	2 256 273	3 029 079	2 022 490	2 219 863	9 527 705	5 645 785	3 881 920	68.76	5 632 162
Other expenditure	176 376 456	546 956	162 913 632	172 228 634	32 743 789	37 161 437	37 727 262	39 182 465	146 814 954	170 743 648	(23 928 694)	(14.01)	172 228 634
Total Expenditure	559 042 022	2 850 514	572 476 884	585 448 542	863 672 933	(590 438 763)	132 561 235	139 291 606	545 087 012	580 866 917	(35 779 905)	(6.16)	585 448 542
Surplus/(Deficit)	(33 129 079)	382 280	2 561 100	(1 585 086)	(700 253 372)	738 884 489	7 368 385	(24 367 863)	21 631 638	5 367 529	16 264 109	303.01	(1 585 086)
Transfers and subsidies - capital (monetary allocations)	44 874 772	159 087	48 324 768	50 283 234	6 563 871	9 715 689	8 342 682	11 313 671	35 935 914	49 571 515	(13 635 601)	(27.51)	50 283 234
Transfers and subsidies - capital (in-kind)	1 769 921	-	361 328	857 505	94 211	(393 511)	146 607	23 750	(128 943)	857 505	(986 449)	(115.04)	857 505
Surplus/(Deficit) after capital transfers & contributions	13 515 614	541 367	51 247 196	49 555 653	(693 595 289)	748 206 667	15 857 674	(13 030 442)	57 438 609	55 796 549	1 642 060	2.94	49 555 653
Share of Surplus/Deficit attributable to Associate	(35 970)	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	13 479 644	541 367	51 247 196	49 555 653	(693 595 289)	748 206 667	15 857 674	(13 030 442)	57 438 609	55 796 549	1 642 060	2.94	49 555 653
Capital expenditure & funds sources													
Capital expenditure	100 315 869	387 166	77 410 772	79 948 976	9 226 567	5 045 160	81 122 507	(43 260 317)	52 133 917	79 129 960	(26 996 043)	(34.12)	79 948 976
Transfers recognised - capital	46 260 292	196 773	47 192 937	49 058 916	5 771 731	9 228 790	8 085 620	13 068 762	36 154 904	48 403 674	(12 248 770)	(25.31)	49 058 916
Borrowing	4 920 943	31 564	14 006 271	12 824 743	1 225 306	2 994 877	1 750 961	4 181 493	10 152 636	12 824 743	(2 672 106)	(20.84)	12 824 743
Internally generated funds	45 720 367	150 461	16 035 380	17 753 326	1 904 190	(7 475 559)	2 743 485	7 120 543	4 292 659	17 589 552	(13 296 893)	(75.60)	17 753 326
Total sources of capital funds	96 901 601	378 798	77 234 588	79 636 984	8 901 227	4 748 109	12 580 066	24 370 797	50 600 199	78 817 969	(28 217 769)	(35.80)	79 636 984

Source: National Treasury Local Government Database

2. Consolidated statement of financial position:

National Quarterly Financial Position as at 4th Quarter Ended 30 June 2025

R thousands	2023/24			Budget year 2024/25								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	47 167 067	87 291 079	73 657 515	(631 334 293)	681 530 779	19 093 431	(50 893 994)	18 395 923	76 787 126	(58 391 203)	(76.04)	73 657 515
Trade and other receivables from exchange transactions	64 352 333	79 249 905	86 018 463	(14 779 061)	17 223 621	(10 974 962)	7 668 860	(861 542)	86 018 463	(86 880 004)	(101.00)	86 018 463
Receivables from non-exchange transactions	23 812 361	34 704 573	32 499 588	36 006 388	(9 078 433)	13 449 508	4 938 390	45 315 853	32 499 588	12 816 265	39.44	32 499 588
Current portion of non-current receivables	1 545 116	368 064	432 876	596 525	192 467	324 594	200 429	1 314 015	432 876	881 139	203.55	432 876
Inventory	9 142 761	5 350 154	9 016 171	7 171 136	2 226 847	(850 084)	792 806	9 340 705	9 016 171	324 534	3.60	9 016 171
VAT	69 635 389	18 252 676	28 689 642	72 291 016	991 956	4 512 073	3 981 425	81 776 470	28 689 643	53 086 827	185.04	28 689 642
Other current assets	5 050 456	3 627 369	4 950 685	338 969	2 722 480	1 625 803	486 579	5 173 831	4 950 685	223 146	4.51	4 950 685
Total current assets	220 705 482	228 843 819	235 264 940	(529 709 321)	695 809 718	27 180 363	(32 825 506)	160 455 256	238 394 552	(77 939 296)	(32.69)	235 264 940
Non current assets												
Investments	8 127 209	3 822 628	3 551 168	7 153 970	4 139 604	687 085	(4 923 061)	7 057 598	3 551 168	3 506 430	98.74	3 551 168
Investment property	34 636 979	31 746 280	33 688 300	26 147 827	1 396 971	2 386 981	578 729	30 510 509	33 688 300	(3 177 791)	(9.43)	33 688 300
Property, plant and equipment	724 369 525	757 081 066	782 791 129	516 612 108	64 315 187	19 548 482	14 624 870	615 100 647	781 964 264	(166 863 618)	(21.34)	782 791 129
Biological assets	376 410	386 444	385 499	287 615	5 440	(3 994)	(462)	288 600	385 499	(96 899)	(25.14)	385 499
Living and non-living resources	43 407	37 822	36 203	2 625	9 294	(86)	1 319	13 152	36 203	(23 050)	(63.67)	36 203
Heritage assets	5 162 258	2 281 860	2 224 297	609 594	77 776	3 400 757	5 263	4 093 390	2 224 297	1 869 094	84.03	2 224 297
Intangible assets	17 963 347	5 365 192	5 649 047	2 730 841	12 944 489	175 398	1 001 170	16 851 898	5 649 047	11 202 851	198.31	5 649 047
Trade and other receivables from exchange transactions	512 893	542 072	640 511	442 295	(8 451)	(140 412)	156 964	450 397	640 511	(190 114)	(29.68)	640 511
Non-current receivables from non-exchange transactions	1 070 241	761 260	857 282	621 659	140 612	160 925	252 831	1 176 027	857 282	318 745	37.18	857 282
Other non-current assets	9 044 597	4 625 949	6 033 249	3 377 090	897 214	317 057	290 892	4 882 253	6 033 249	(1 150 995)	(19.08)	6 033 249
TOTAL ASSETS	1 022 012 348	1 035 494 393	1 071 121 624	28 276 304	779 727 854	53 712 559	(20 836 990)	840 879 727	1 073 424 372	(232 544 645)	(21.66)	1 071 121 624
LIABILITIES												
Current liabilities												
Financial liabilities	9 376 789	8 542 499	8 394 175	6 853 478	(1 610 050)	2 600 147	(1 054 575)	6 789 000	8 394 175	(1 605 175)	(19.12)	8 394 175
Consumer deposits	8 141 285	7 781 189	7 897 063	5 467 661	375 180	440 423	(1 039 368)	5 243 896	7 897 063	(2 653 166)	(33.60)	7 897 063
Trade and other payables from exchange transactions	193 606 442	129 134 658	156 007 399	188 654 988	(137 309 222)	969 762	32 744 170	85 059 699	155 187 396	(70 127 697)	(45.19)	156 007 399
Trade and other payables from non-exchange transactions	5 489 018	5 772 875	5 285 692	15 343 497	4 526 162	7 075 351	(9 984 487)	16 960 522	5 265 634	11 694 888	222.10	5 285 692
Provision	17 937 111	13 096 415	12 842 350	15 574 741	24 705	(262 030)	118 506	15 455 922	12 842 350	2 613 573	20.35	12 842 350
VAT	63 503 751	15 594 155	19 722 911	63 659 038	13 779 737	(1 116 901)	(894 749)	75 427 124	19 722 911	55 704 213	282.43	19 722 911
Other current liabilities	986 254	196 955	394 468	1 561 164	661 650	20 241	(227 305)	2 015 749	394 468	1 621 281	411.00	394 468
Total current liabilities												
Non current liabilities												
Financial liabilities	52 242 311	62 778 516	59 975 742	29 374 642	1 856 662	3 861 485	(3 513 857)	31 578 932	59 975 559	(28 396 628)	(47.35)	59 975 742
Provision	20 246 057	19 786 588	21 022 328	11 403 725	881 792	435 970	1 199 560	13 921 047	21 022 328	(7 101 282)	(33.78)	21 022 328
Long term portion of trade payables	5 526 077	10 275 102	11 784 988	1 844 075	8 482 840	5 911 092	(4 248 671)	11 989 335	11 784 988	204 347	1.73	11 784 988
Other non-current liabilities	17 688 537	24 712 998	26 514 424	15 463 401	364 477	5 527 067	4 394 268	25 749 213	26 514 424	(765 211)	(2.89)	26 514 424
Total non current liabilities	95 702 981	117 553 203	119 297 482	58 085 843	11 585 770	15 735 613	(2 168 701)	83 238 526	119 297 300	(36 058 774)	(30.23)	119 297 482
TOTAL LIABILITIES	95 702 981	117 553 203	119 297 482	58 085 843	11 585 770	15 735 613	(2 168 701)	83 238 526	119 297 300	(36 058 774)	(30.23)	119 297 482
NET ASSETS	926 309 366	917 941 190	951 824 142	(29 809 539)	768 142 084	37 976 946	(18 668 289)	757 641 201	954 127 072	(196 485 871)	(20.59)	951 824 142
COMMUNITY WEALTH/EQUITY												
Accumulated surplus/(deficit)	570 812 470	671 920 957	672 523 839	329 575 867	150 848 399	22 209 722	(28 864 775)	473 769 212	669 541 008	(195 771 795)	(0)	672 523 839
Reserves and funds	57 360 602	52 525 219	61 224 624	55 914 401	(333 379)	(769 887)	316 354	55 127 490	61 109 546	(5 982 056)	(0)	61 224 624
Other	405 559	1 328 428	352 096	352 510	46 601	13 692	8 495	421 298	352 096	69 202	0	352 096
TOTAL COMMUNITY WEALTH/EQUITY	628 578 631	725 774 603	734 100 559	385 842 778	150 561 621	21 453 527	(28 539 926)	529 318 000	731 002 650	(201 684 650)	(0)	734 100 559

Source: National Treasury Local Government Database

3. Aggregated revenue and expenditure for municipalities:

National aggregated revenue as at 4th Quarter Ended 30 June 2025

R thousands	Adjusted Budget			Fourth Quarter 2024/25			Year to date: 30 June 2025				Fourth Quarter 2023/24			
	Operating	Capital	Total	Operating	Capital	Total	4th Q as % of adjusted budget	Operating	Capital	Total	Total as % of adjusted budget	Operating	Capital	Total
Revenue														
Category A (Metro)	348 263 992	36 007 487	384 271 479	78 042 038	12 308 510	90 350 548	23.5%	351 738 956	28 513 102	380 252 058	99.0%	66 498 184	12 462 541	78 960 725
Category B (Local)	202 514 498	32 804 054	235 318 552	33 969 865	9 052 442	43 022 307	18.3%	184 250 073	23 982 621	208 232 695	88.5%	30 477 770	7 399 977	37 877 747
Category C (District)	33 084 966	10 825 443	43 910 409	2 911 840	3 009 845	5 921 686	13.5%	30 729 621	(1 895 524)	28 834 097	65.7%	2 777 262	2 313 984	5 091 247
Total	583 863 456	79 636 984	663 500 441	114 923 744	24 370 797	139 294 541	21.0%	566 718 650	50 600 199	617 318 850	93.0%	99 753 216	22 176 502	121 929 719
Summary per Province														
Eastern Cape	52 209 211	10 570 179	62 779 390	7 684 843	2 899 372	10 584 215	16.9%	48 764 365	7 391 302	56 155 667	89.4%	7 404 117	2 174 033	9 578 151
Free State	27 822 121	3 134 258	30 956 379	4 738 204	667 638	5 405 842	17.5%	24 736 278	2 105 747	26 842 025	86.7%	4 249 241	718 044	4 967 286
Gauteng	209 428 634	14 420 416	223 849 050	46 443 910	6 444 484	52 888 394	23.6%	211 019 714	12 744 959	223 764 673	100.0%	36 223 771	5 101 438	41 325 208
KwaZulu-Natal	100 695 561	15 807 162	116 502 723	18 735 644	4 392 442	23 128 086	19.9%	99 307 053	11 687 353	110 994 406	95.3%	18 083 424	4 685 445	22 768 870
Limpopo	28 977 945	7 182 056	36 160 002	3 273 990	2 470 427	5 744 417	15.9%	26 450 523	6 559 969	33 010 491	91.3%	3 178 263	1 801 452	4 979 715
Mpumalanga	30 856 275	4 632 875	35 489 150	4 909 811	1 000 234	5 910 045	16.7%	26 541 486	3 170 177	29 711 663	83.7%	4 092 878	841 877	4 934 755
North West	26 687 693	4 078 242	30 765 935	4 196 276	823 681	5 019 956	16.3%	23 700 015	(8 330 756)	15 369 260	50.0%	3 831 748	843 065	4 674 813
Northern Cape	11 100 525	2 107 309	13 207 834	1 657 652	496 549	2 154 201	16.3%	9 349 558	1 470 703	10 820 262	81.9%	1 171 898	387 839	1 559 737
Western Cape	96 085 491	17 704 487	113 789 978	23 283 414	5 175 971	28 459 384	25.0%	96 849 657	13 800 745	110 650 402	97.2%	21 517 877	5 623 308	27 141 185
Total	583 863 456	79 636 984	663 500 441	114 923 744	24 370 797	139 294 541	21.0%	566 718 650	50 600 199	617 318 850	93.0%	99 753 216	22 176 502	121 929 719

Source: National Treasury Local Government Database

National aggregated expenditure as at 4th Quarter Ended 30 June 2025

	Adjusted Budget			Fourth Quarter 2024/25			4th Q as % of adjusted budget	Year to date: 30 June 2025			Total as % of adjusted budget	Fourth Quarter 2023/24			Total as % of adjusted budget	Q4 of 2023/24 to Q4 of 2024/25
	Operating	Capital	Total	Operating	Capital	Total		Operating	Capital	Total		Operating	Capital	Total		
R thousands																
Expenditure																
Category A (Metro)	345 378 000	36 145 132	381 523 131	81 701 659	(55 767 995)	25 933 664	6.8%	334 668 874	28 543 101	363 211 974	95.2%	76 730 624	12 377 564	89 108 188	96.1%	(70.9%)
Category B (Local)	207 222 714	32 994 199	240 216 913	50 132 355	9 492 890	59 625 245	24.8%	182 232 009	25 448 931	207 680 940	86.5%	44 329 055	7 924 648	52 253 704	82.6%	14.1%
Category C (District)	32 902 262	10 809 645	43 711 907	7 459 516	3 014 788	10 474 305	24.0%	28 211 658	(1 858 114)	26 353 544	60.3%	7 138 622	2 331 036	9 469 659	84.7%	10.6%
Total	585 502 976	79 948 976	665 451 952	139 293 530	(43 260 317)	96 033 214	14.4%	545 112 541	52 133 917	597 246 458	89.8%	128 198 301	22 633 249	150 831 550	90.4%	(36.3%)
Summary per Province																
Eastern Cape	52 640 550	10 749 561	63 390 111	10 936 533	2 907 925	13 844 457	21.8%	44 515 355	7 647 199	52 162 553	82.3%	10 548 482	2 197 641	12 746 123	86.1%	8.6%
Free State	28 966 398	3 118 809	32 085 207	6 883 044	677 027	7 560 071	23.6%	25 457 449	2 127 676	27 585 125	86.0%	6 216 030	720 700	6 936 730	79.7%	9.0%
Gauteng	206 187 065	14 416 220	220 603 285	54 351 099	(61 591 415)	(7 240 316)	-3.3%	211 434 639	12 820 627	224 255 267	101.7%	45 009 464	5 038 257	50 047 721	100.1%	(114.5%)
Kwazulu-Natal	101 124 184	15 835 936	116 960 121	20 147 613	4 706 212	24 853 825	21.2%	91 201 293	12 410 008	103 611 301	88.6%	21 643 842	5 103 756	26 747 597	88.2%	(7.1%)
Limpopo	28 201 302	7 182 756	35 384 058	6 254 997	2 471 341	8 726 338	24.7%	24 484 329	6 581 744	31 066 073	87.8%	6 645 850	1 809 572	8 455 422	87.1%	3.2%
Mpumalanga	32 230 154	4 640 709	36 870 863	8 376 318	1 007 115	9 383 433	25.4%	28 962 750	3 185 477	32 148 226	87.2%	6 436 376	856 609	7 292 985	83.0%	28.7%
North West	28 347 954	4 092 395	32 440 349	5 010 799	823 681	5 834 480	18.0%	21 258 108	(8 329 219)	12 928 889	39.9%	5 923 744	841 782	6 765 526	78.8%	(13.8%)
Northern Cape	11 372 093	2 110 009	13 482 102	2 634 636	497 544	3 132 180	23.2%	8 930 622	1 471 800	10 402 422	77.2%	2 137 723	388 338	2 526 060	75.3%	24.0%
Western Cape	96 433 277	17 802 580	114 235 857	24 698 491	5 240 254	29 938 745	26.2%	88 867 996	14 218 605	103 086 601	90.2%	23 636 790	5 676 595	29 313 385	88.0%	2.1%
Total	585 502 976	79 948 976	665 451 952	139 293 530	(43 260 317)	96 033 214	14.4%	545 112 541	52 133 917	597 246 458	89.8%	128 198 301	22 633 249	150 831 550	90.4%	(36.3%)

Source: National Treasury Local Government Database

4. Salaries and wages:

Salaries and wages expenditure as at 4th Quarter Ended 30 June 2025

	Budget	Fourth Quarter 2024/25		Year to date: 30 June 2025		Fourth Quarter 2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Adjusted Budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total as % of adjusted budget	Actual Expenditure	Total as % of adjusted budget	
R thousands								
Category A (Metro)	89 422 194	20 884 798	23.4%	85 068 975	95.1%	19 099 619	94.3%	9.3%
Category B (Local)	59 076 671	14 337 522	24.3%	55 271 054	93.6%	12 809 193	91.5%	11.9%
Category C (District)	12 729 648	2 912 002	22.9%	12 039 926	94.6%	2 894 946	95.6%	0.6%
Total	161 228 513	38 134 322	23.7%	152 379 956	94.5%	34 803 758	93.4%	9.6%
Per Province								
Eastern Cape	16 322 044	3 371 272	20.7%	14 638 048	89.7%	3 582 274	91.3%	(5.9%)
Free State	8 227 626	1 961 015	23.8%	7 777 565	94.5%	1 806 188	91.7%	8.6%
Gauteng	50 873 654	12 464 417	24.5%	49 272 391	96.9%	10 862 240	95.3%	14.7%
Kwazulu-Natal	27 547 808	6 367 299	23.1%	26 398 605	95.8%	6 027 799	93.4%	5.6%
Limpopo	8 924 404	2 107 825	23.6%	8 261 803	92.6%	1 991 852	92.9%	5.8%
Mpumalanga	8 981 692	2 640 348	29.4%	8 912 497	99.2%	1 951 563	93.7%	35.3%
North West	7 356 744	1 563 881	21.3%	6 587 936	89.5%	1 554 057	90.7%	0.6%
Northern Cape	3 996 247	985 939	24.7%	3 520 756	88.1%	805 152	84.0%	22.5%
Western Cape	28 998 294	6 672 326	23.0%	27 010 354	93.1%	6 222 633	93.6%	7.2%
Total	161 228 513	38 134 322	23.7%	152 379 956	94.5%	34 803 758	93.4%	9.6%

5. Aggregate revenue and expenditure trends for metros:

Metros aggregated revenue as at 4th Quarter Ended 30 June 2025

	Adjusted Budget			Fourth Quarter 2024/25			4th Q as % of adjusted budget	Year to date: 30 June 2025			Total Revenue as % of adjusted budget	Fourth Quarter 2023/24			Total Revenue as % of adjusted budget	Q4 of 2023/24 to Q4 of 2024/25
	Operating Revenue	Capital Revenue	Total	Operating Revenue	Capital Revenue	Total		Operating Revenue	Capital Revenue	Total		Operating Revenue	Capital Revenue	Total		
R thousands																
Buffalo City	10 301 759	1 426 183	11 727 941	1 998 076	312 862	2 310 938	19.7%	9 993 630	915 902	10 909 532	93.0%	1 687 078	328 415	2 015 493	93.1%	14.7%
Cape Town	65 627 824	11 454 063	77 081 887	16 679 233	3 155 749	19 834 982	25.7%	67 853 333	9 083 517	76 936 849	99.8%	15 636 004	3 821 179	19 457 183	97.2%	1.9%
City of Ekurhuleni	60 285 162	2 786 642	63 071 805	11 437 916	124 738	11 562 653	18.3%	54 548 420	1 467 807	56 016 227	88.8%	11 547 980	727 195	12 275 174	93.2%	(5.8%)
eThekweni	56 177 019	7 689 534	63 866 553	12 002 043	2 267 055	14 269 098	22.3%	56 945 276	5 252 946	62 198 222	97.4%	11 971 903	3 187 811	15 159 715	98.1%	(5.9%)
City of Johannesburg	77 556 528	7 490 894	85 047 422	20 930 142	4 710 411	25 640 553	30.1%	86 993 492	7 904 276	94 897 767	111.6%	19 130 552	1 712 815	20 843 368	110.1%	23.0%
Mangaung	11 042 350	1 140 830	12 183 180	2 143 559	248 337	2 391 896	19.6%	10 288 322	634 838	10 923 160	89.7%	2 148 807	250 924	2 399 731	97.1%	(0.3%)
Nelson Mandela Bay	18 028 291	1 800 759	19 829 050	3 066 407	409 154	3 475 561	17.5%	17 132 259	1 035 235	18 167 494	91.6%	2 976 718	410 706	3 387 424	90.0%	2.6%
City of Tshwane	49 245 059	2 218 581	51 463 640	9 784 662	1 080 205	10 864 867	21.1%	47 984 225	2 218 581	50 202 806	97.6%	1 399 141	2 023 497	3 422 638	92.6%	217.4%
Total	348 263 992	36 007 487	384 271 479	78 042 038	12 308 510	90 350 548	23.5%	351 738 956	28 513 102	380 252 058	99.0%	66 498 184	12 462 541	78 960 725	98.4%	14.4%

Source: National Treasury Local Government Database

Metros aggregated expenditure as at 4th Quarter Ended 30 June 2025

	Adjusted Budget			Fourth Quarter 2024/25			4th Q as % of adjusted budget	Year to date: 30 June 2025			Fourth Quarter 2023/24			Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 of 2024/25
	Operating Expenditure	Capital Expenditure	Total	Operating Expenditure	Capital Expenditure	Total		Operating Expenditure	Capital Expenditure	Total	Operating Expenditure	Capital Expenditure	Total		
R thousands															
Buffalo City	10 296 963	1 426 183	11 722 745	2 750 222	312 862	3 063 084	26.1%	11 187 920	915 902	12 103 823	103.3%	2 645 050	328 415	2 973 465	3.0%
Cape Town	65 793 200	11 454 063	77 247 264	17 467 521	3 155 749	20 623 270	26.7%	61 946 677	9 083 517	71 030 194	92.0%	16 948 921	3 821 179	20 770 100	(0.7%)
City of Ekurhuleni	59 675 559	2 786 642	62 462 202	12 809 289	124 738	12 934 027	20.7%	53 574 521	1 467 807	55 042 329	88.1%	16 428 418	727 195	17 155 613	(24.6%)
eThekweni	56 540 141	7 689 746	64 229 886	8 803 511	2 275 543	11 079 054	17.2%	48 715 877	5 261 435	53 977 312	84.0%	11 430 567	3 189 335	14 619 902	(24.2%)
City of Johannesburg	75 434 140	7 490 894	82 925 035	21 800 951	4 710 411	26 511 362	32.0%	87 284 284	7 904 276	95 188 559	114.8%	20 522 699	1 712 815	22 235 514	19.2%
Mangaung	10 594 054	1 140 830	11 734 884	2 128 650	248 337	2 376 987	20.3%	11 084 823	634 838	11 719 661	99.9%	2 963 858	250 924	3 214 782	(26.1%)
Nelson Mandela Bay	18 028 291	1 938 192	19 966 483	3 315 451	401 402	3 716 853	18.6%	13 604 706	1 030 216	14 634 922	73.3%	3 093 293	410 240	3 503 532	6.1%
City of Tshwane	49 016 051	2 218 581	51 234 632	12 626 064	(66 997 037)	(54 370 973)	-106.1%	47 270 065	2 245 109	49 515 174	96.6%	2 697 818	1 937 463	4 635 280	(1273.0%)
Total	345 378 000	36 145 132	381 523 131	81 701 659	(55 767 995)	25 933 664	6.8%	334 668 874	28 543 101	363 211 974	95.2%	76 730 624	12 377 564	89 108 188	(70.9%)

Source: National Treasury Local Government Database

Metros Quarterly Budget Summary as at 4th Quarter Ended 30 June 2025

R thousands	2023/24		Budget year 2024/25										YTD variance %	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				
Financial Performance														
Property rates	66 511 643	67 610 925	68 680 856	20 552 037	16 846 378	16 438 273	16 807 008	70 643 696	68 627 703	2 015 994	2.94	68 680 856		
Service charges	168 237 045	192 821 056	193 098 966	50 291 256	46 165 243	43 427 614	46 866 110	186 750 223	193 294 509	(6 544 287)	(3.39)	193 098 966		
Investment revenue	3 419 997	2 647 749	2 815 377	765 756	806 637	760 957	839 979	3 173 328	2 830 560	342 768	12.11	2 815 377		
Transfer and subsidies - Operational	35 891 763	38 753 250	38 585 821	13 175 200	15 055 440	11 412 362	2 869 342	42 512 344	40 366 582	2 155 762	5.34	38 585 821		
Other own revenue	46 526 967	42 936 879	45 082 971	12 537 465	11 412 698	14 049 603	10 659 600	48 659 365	45 525 627	3 133 738	6.88	45 082 971		
Total Revenue (excluding capital transfers and contributions)	320 587 416	344 769 858	348 263 992	97 321 714	90 286 396	86 068 808	78 042 038	351 738 956	350 634 982	1 103 975	0.31	348 263 992		
Employee costs	80 817 538	89 514 661	88 301 788	749 381 247	(706 390 790)	20 396 054	20 623 427	84 009 938	87 382 963	(3 373 025)	(3.86)	88 301 788		
Remuneration of councillors	1 030 328	1 129 994	1 120 406	249 215	271 683	276 768	261 371	1 059 037	1 094 298	(35 261)	(3.22)	1 120 406		
Depreciation and amortisation	19 741 719	20 548 177	19 824 877	4 177 888	4 910 083	5 887 285	4 698 918	19 674 175	19 816 725	(142 551)	(0.72)	19 824 877		
Finance charges	8 945 204	8 477 715	8 184 413	1 912 629	3 145 742	2 151 474	1 922 195	9 132 040	7 800 435	1 331 605	17.07	8 184 413		
Inventory consumed and bulk purchases	118 727 990	126 034 439	127 854 622	37 424 420	29 462 530	27 747 277	31 705 464	126 339 691	126 081 420	258 272	0.20	127 854 622		
Transfers and subsidies	2 273 942	2 248 007	2 626 938	1 716 077	2 440 635	1 598 423	1 561 674	7 316 809	2 640 560	4 676 249	177.09	2 626 938		
Other expenditure	95 615 162	94 414 803	97 410 522	20 754 235	22 228 388	23 202 346	20 926 686	87 111 654	95 926 236	(8 814 582)	(9.19)	97 410 522		
Total Expenditure	327 151 883	342 367 796	345 323 566	815 615 712	(643 931 730)	81 259 627	81 699 735	334 643 345	340 742 638	(6 099 293)	(1.79)	345 323 566		
Surplus/(Deficit)	(6 564 467)	2 402 063	2 940 426	(718 293 999)	734 218 126	4 829 182	(3 657 697)	17 095 611	9 892 344	7 203 268	72.82	2 940 426		
Transfers and subsidies - capital (monetary allocations)	15 934 367	18 260 658	17 338 554	1 482 258	2 391 728	3 322 110	3 538 083	10 734 178	16 626 836	(5 892 657)	(35.44)	17 338 554		
Transfers and subsidies - capital (in-kind)	218 967	-	212	71	385	8 689	(295)	8 850	212	8 638	4 074.53	212		
Surplus/(Deficit) after capital transfers & contributions	9 588 867	20 662 721	20 279 193	(716 811 670)	736 610 238	8 159 981	(119 910)	27 838 640	26 519 391	1 319 249	4.97	20 279 193		
Share of Surplus/Deficit attributable to Associate	(40 750)	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) for the year	9 548 117	20 662 721	20 279 193	(716 811 670)	736 610 238	8 159 981	(119 910)	27 838 640	26 519 391	1 319 249	4.97	20 279 193		
Capital expenditure & funds sources														
Capital expenditure	23 064 422	36 892 844	36 145 132	3 319 177	6 417 994	74 573 925	(55 767 995)	28 543 101	35 326 116	(6 783 015)	(19.20)	36 145 132		
Transfers recognised - capital	11 492 163	18 200 477	17 092 274	1 735 627	2 666 317	3 613 970	4 554 316	12 570 230	16 437 031	(3 866 801)	(23.52)	17 092 274		
Borrowing	3 511 885	11 409 958	10 579 090	1 015 061	2 520 298	1 506 897	3 639 606	8 681 862	10 579 090	(1 897 228)	(17.93)	10 579 090		
Internally generated funds	8 603 543	7 226 370	8 336 123	631 240	1 259 207	1 255 975	4 114 588	7 261 010	8 172 349	(911 339)	(11.15)	8 336 123		
Total sources of capital funds	23 607 591	36 836 805	36 007 487	3 381 928	6 445 822	6 376 841	12 308 510	28 513 102	35 188 471	(6 675 369)	(18.97)	36 007 487		

Source: National Treasury Local Government Database

6. Aggregated revenue and expenditure for secondary cities:

Secondary cities aggregated revenue as at 4th Quarter Ended 30 June 2025

	Adjusted Budget			Fourth Quarter 2024/25			4th Q as % of adjusted budget	Year to date: 30 June 2025			Fourth Quarter 2023/24			Total Revenue as % of adjusted budget	Q4 of 2023/24 to Q4 of 2024/25
	Operating Revenue	Capital Revenue	Total	Operating Revenue	Capital Revenue	Total		Operating Revenue	Capital Revenue	Total	Operating Revenue	Capital Revenue	Total		
R thousands															
Matjhabeng	4 071 877	244 701	4 316 578	689 142	45 984	735 126	17.0%	3 632 367	186 085	3 818 452	88.5%	663 771	71 157	734 928	81.5%
Emfuleni	8 120 879	325 378	8 446 257	1 575 940	84 386	1 660 336	19.7%	8 179 411	220 498	8 399 910	99.5%	1 586 442	121 278	1 707 720	91.9%
Mogale City	4 685 500	450 645	5 136 146	1 008 582	150 058	1 158 640	22.6%	4 522 817	361 862	4 884 679	95.1%	897 263	195 285	1 092 548	107.8%
Msunduzi	8 970 498	797 049	9 767 537	1 818 722	41 299	1 860 020	19.0%	8 223 098	51 163	8 274 260	84.7%	1 194 887	(172 717)	1 022 170	74.1%
Newcastle	2 585 852	157 452	2 743 304	498 356	53 360	551 716	20.1%	2 599 017	136 354	2 735 371	99.7%	462 110	70 588	532 698	95.6%
uMhlatuze	5 338 040	627 805	5 965 845	1 138 088	140 530	1 278 619	21.4%	5 224 227	513 060	5 737 287	96.2%	1 103 802	149 547	1 253 349	97.7%
Polokwane	5 376 706	779 489	6 156 195	870 522	264 593	1 135 115	18.4%	4 905 157	715 857	5 621 014	91.3%	872 518	276 108	1 148 625	91.1%
Govan Mbeki	3 306 726	304 143	3 610 870	563 678	71 331	625 009	17.3%	2 778 582	217 610	2 996 192	83.0%	364 099	12 907	377 007	75.0%
Emalahleni (MP)	5 297 980	211 215	5 509 195	1 121 208	67 936	1 189 144	21.6%	4 937 578	157 668	5 095 246	92.5%	866 380	63 258	929 638	79.3%
Steve Tshwete	2 520 257	224 245	2 744 502	673 469	48 895	722 364	26.3%	2 496 460	147 212	2 643 672	96.3%	319 166	59 453	378 618	85.9%
City of Mbombela	5 155 668	747 634	5 903 302	773 412	115 910	889 322	15.1%	4 278 946	586 761	4 865 707	82.4%	701 791	37 307	739 098	91.8%
Sol Plaatje	2 971 037	627 518	3 592 555	617 272	192 689	809 961	22.5%	2 893 083	531 212	3 424 295	95.3%	584 094	78 987	663 081	97.1%
Madibeng	2 945 602	427 259	3 372 861	437 134	124 593	561 726	16.7%	2 892 226	405 538	3 297 763	97.8%	497 999	116 071	614 070	95.8%
Rustenburg	7 424 606	655 859	8 080 466	1 809 929	80 765	1 890 695	23.4%	6 061 076	331 996	6 393 072	79.1%	1 581 070	141 345	1 722 415	71.5%
City of Matlosana	4 305 447	235 525	4 540 972	590 081	19 370	609 451	13.4%	3 998 240	119 992	4 118 232	90.7%	820 733	42 432	863 165	97.0%
J B Marks	2 219 102	251 043	2 470 145	420 612	80 758	501 370	20.3%	2 114 971	210 325	2 325 296	94.1%	372 514	36 736	409 250	83.6%
Drakenstein	3 443 397	583 586	4 026 983	816 541	299 872	1 116 413	27.7%	3 401 885	561 729	3 963 614	98.4%	701 289	212 219	913 508	95.9%
Stellenbosch	2 585 948	524 513	3 110 461	559 323	184 864	744 187	23.9%	2 550 622	390 733	2 941 354	94.6%	558 776	147 052	705 828	94.7%
George	3 565 658	1 789 451	5 355 110	800 302	538 762	1 339 063	25.0%	3 133 586	1 361 070	4 494 657	83.9%	726 452	413 308	1 139 760	75.9%
Total	84 890 772	9 958 510	94 849 282	16 772 312	2 605 964	19 378 276	20.4%	78 823 349	7 206 725	86 030 075	90.7%	14 875 155	2 072 321	16 947 476	87.1%

Source: National Treasury Local Government Database

Secondary cities aggregated expenditure as at 4th Quarter Ended 30 June 2025

	Adjusted Budget			Fourth Quarter 2024/25			Year to date: 30 June 2025			Fourth Quarter 2023/24			Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 of 2024/25		
	Operating Expenditure	Capital Expenditure	Total	Operating Expenditure	Capital Expenditure	Total	Operating Expenditure	Capital Expenditure	Total	Operating Expenditure	Capital Expenditure	Total				
R thousands																
Matlabeng	4 062 257	244 701	4 306 958	1 818 585	45 984	1 864 569	43.3%	3 461 072	186 085	3 647 156	84.7%	746 001	71 157	817 158	64.9%	128.2%
Emfuteni	7 940 233	325 378	8 265 611	2 953 723	84 396	3 038 119	36.8%	9 616 714	220 499	9 837 212	119.0%	1 720 177	121 278	1 841 455	94.2%	65.0%
Mogale City	4 515 990	450 645	4 966 635	1 295 983	150 058	1 446 041	29.1%	4 097 367	361 862	4 459 228	89.8%	955 518	195 285	1 150 803	100.5%	25.7%
Msunduzi	7 870 440	797 049	8 667 488	1 686 980	298 622	1 985 602	22.9%	7 155 446	657 682	7 813 128	90.1%	1 884 184	152 738	2 036 922	87.6%	(2.5%)
Newcastle	2 675 259	157 452	2 832 711	917 964	53 360	971 324	34.3%	2 892 753	136 354	3 029 107	106.9%	643 439	70 588	714 027	83.2%	36.0%
uMhlatuze	5 623 917	627 805	6 251 722	1 423 727	140 618	1 564 346	25.0%	5 577 926	513 148	6 091 074	97.4%	1 502 421	149 547	1 651 968	100.0%	(5.3%)
Polokwane	5 300 554	779 489	6 080 043	1 342 825	264 593	1 607 418	26.4%	5 119 978	715 857	5 835 836	96.0%	1 483 098	276 108	1 759 206	112.8%	(8.6%)
Govan Mbeki	3 959 362	304 143	4 263 506	1 214 558	71 331	1 285 889	30.2%	4 015 436	218 641	4 234 077	99.3%	460 252	14 857	475 109	90.9%	170.7%
Emalahleni (MP)	5 456 554	211 215	5 667 770	1 131 585	67 936	1 199 521	21.2%	4 523 808	157 668	4 681 476	82.6%	600 438	63 258	663 696	62.7%	80.7%
Steve Tshwete	2 721 045	224 245	2 945 289	587 300	52 777	640 078	21.7%	2 448 187	151 094	2 599 281	88.3%	343 394	59 453	402 847	81.9%	58.9%
City of Mbombela	4 337 198	747 634	5 084 831	1 424 488	115 910	1 540 398	30.3%	4 670 122	586 761	5 256 883	103.4%	1 365 441	37 307	1 402 747	102.8%	9.8%
Sol Plaatje	3 196 465	621 518	3 817 983	822 825	192 689	1 015 514	26.6%	2 955 589	531 212	3 486 801	91.3%	611 903	78 987	690 890	88.8%	47.0%
Madibeng	2 938 815	427 259	3 366 074	802 729	124 593	927 322	27.5%	2 805 311	405 538	3 210 849	95.4%	748 572	116 071	864 642	94.2%	7.2%
Rustenburg	7 147 911	655 859	7 803 771	1 306 683	80 765	1 387 448	17.8%	4 654 173	331 996	4 986 169	63.9%	1 309 050	141 345	1 450 395	62.1%	(4.3%)
City of Matlosana	5 121 636	235 525	5 357 161	739 544	19 370	758 914	14.2%	3 848 405	119 992	3 968 397	74.1%	1 486 577	42 432	1 529 009	95.1%	(50.4%)
J B Marks	2 377 067	251 043	2 628 110	491 468	80 758	572 226	21.8%	2 009 762	210 325	2 220 087	84.5%	507 224	38 332	545 556	93.2%	4.9%
Drakenstein	3 432 265	583 596	4 015 861	809 286	299 872	1 109 158	27.6%	3 201 977	561 729	3 763 706	93.7%	624 859	212 219	837 078	84.0%	32.5%
Stellenbosch	2 522 843	524 513	3 047 355	601 870	184 864	786 734	25.8%	2 133 224	390 733	2 523 957	82.8%	494 209	147 052	641 261	79.2%	22.7%
George	3 512 895	1 789 451	5 302 346	931 763	538 762	1 470 524	27.7%	2 957 841	1 361 070	4 318 911	81.5%	743 322	413 308	1 156 630	73.3%	27.1%
Total	84 712 706	9 958 510	94 671 216	22 303 887	2 867 258	25 171 145	26.6%	78 145 090	7 818 247	85 963 336	90.8%	18 230 077	2 401 322	20 631 399	86.5%	22.0%

Source: National Treasury Local Government Database

Secondary cities Quarterly Budget Summary as at 4th Quarter Ended 30 June 2025

	2023/24		Budget year 2024/25									
	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 %	Full Year Forecast
R thousands												
Financial Performance												
Property rates	11 275 804	13 088 621	13 305 586	3 514 610	3 320 979	3 099 345	3 631 677	13 566 611	13 305 586	261 024	1.96	13 305 586
Service charges	36 360 524	48 142 592	47 379 958	11 537 079	10 604 849	10 679 847	9 742 372	42 564 147	47 379 958	(4 815 811)	(10.16)	47 379 958
Investment revenue	653 169	460 215	483 843	119 316	139 154	128 579	172 342	559 391	483 843	75 548	15.61	483 843
Transfer and subsidies - Operational	13 381 271	14 269 800	14 736 792	5 309 051	4 376 425	3 190 163	1 210 195	14 085 834	14 736 792	(650 958)	(4.42)	14 736 792
Other own revenue	8 472 305	8 214 522	8 984 592	1 793 791	2 020 413	2 217 436	2 015 727	8 047 366	8 984 592	(937 226)	(10.43)	8 984 592
Total Revenue (excluding capital transfers and contributions)	70 143 073	84 175 749	84 890 772	22 273 846	20 461 820	19 315 371	16 772 312	78 823 349	84 890 772	(6 067 423)	(7.15)	84 890 772
Employee costs	16 684 556	19 348 358	18 962 629	4 070 626	4 584 650	4 765 645	4 644 935	18 065 856	18 962 629	(896 773)	(4.73)	18 962 629
Remuneration of councillors	700 572	834 701	851 806	184 947	222 156	203 805	166 479	777 387	851 806	(74 419)	(8.74)	851 806
Depreciation and amortisation	5 958 518	6 121 824	6 317 727	1 289 384	1 618 872	1 023 230	1 119 594	5 051 079	6 317 728	(1 266 648)	(20.05)	6 317 727
Finance charges	2 773 671	1 390 725	1 526 960	220 175	481 983	528 694	717 976	1 948 828	1 526 960	421 868	27.63	1 526 960
Inventory consumed and bulk purchases	28 525 774	32 637 738	33 142 180	7 881 758	8 349 716	7 296 425	8 180 734	31 708 632	33 142 180	(1 433 547)	(4.33)	33 142 180
Transfers and subsidies	272 791	324 685	384 571	65 253	65 579	91 603	78 810	301 245	384 571	(83 326)	(21.67)	384 571
Other expenditure	24 800 065	21 906 729	23 526 833	3 187 556	4 686 864	5 022 283	7 395 359	20 292 062	23 526 833	(3 234 771)	(13.75)	23 526 833
Total Expenditure	79 715 644	82 564 760	84 712 706	16 899 698	20 009 821	18 931 684	22 303 887	78 145 090	84 712 706	(6 567 617)	(7.75)	84 712 706
Surplus/(Deficit)	(9 572 571)	1 610 989	178 066	5 374 148	451 999	383 687	(5 531 574)	678 260	178 066	500 194	280.90	178 066
Transfers and subsidies - capital (monetary allocations)	5 252 002	5 997 341	6 470 630	935 867	1 796 508	868 289	1 903 141	5 503 806	6 470 630	(966 824)	(14.94)	6 470 630
Transfers and subsidies - capital (in-kind)	620 661	10 000	10 000	-	(509 012)	-	4 711	(504 301)	10 000	(514 301)	(5 143.01)	10 000
Surplus/(Deficit) after capital transfers & contributions	(3 699 909)	7 618 330	6 658 696	6 310 016	1 739 495	1 251 976	(3 623 722)	5 677 765	6 658 695	(980 931)	(14.73)	6 658 696
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(3 699 909)	7 618 330	6 658 696	6 310 016	1 739 495	1 251 976	(3 623 722)	5 677 765	6 658 695	(980 931)	(14.73)	6 658 696
Capital expenditure & funds sources												
Capital expenditure	7 859 261	9 360 711	9 958 510	1 196 740	2 342 656	1 411 593	2 867 258	7 818 247	9 958 510	(2 140 264)	(21.49)	9 958 510
Transfers recognised - capital	4 125 339	5 888 745	6 342 093	866 809	1 693 399	795 360	1 689 668	5 045 235	6 342 093	(1 296 859)	(20.45)	6 342 093
Borrowing	829 263	1 280 396	1 199 785	121 287	224 630	158 822	234 941	739 680	1 199 785	(460 104)	(38.35)	1 199 785
Internally generated funds	2 220 970	2 191 320	2 416 632	165 809	309 769	264 878	681 355	1 421 810	2 416 632	(994 822)	(41.17)	2 416 632
Total sources of capital funds	7 175 573	9 360 461	9 958 510	1 153 904	2 227 797	1 219 060	2 605 964	7 206 725	9 958 510	(2 751 785)	(27.63)	9 958 510

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 4th Quarter Ended 30 June 2025

	Budget	Fourth Quarter 2024/25		Year to date: 30 June 2025		Fourth Quarter 2023/24		
	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	Q4 of 2023/24 to Q4 of 2024/25
R thousands								
Water management								
Buffalo City	1 163 342	223 022	19.2%	1 204 379	103.5%	208 499	97.1%	7.0%
Cape Town	11 257 095	2 676 669	23.8%	10 776 693	95.7%	4 475 738	98.7%	(40.2%)
City of Ekurhuleni	15 003 325	3 472 640	23.1%	14 165 604	94.4%	2 965 062	100.3%	17.1%
eThekweni	10 158 326	2 379 061	23.4%	9 853 498	97.0%	2 764 139	100.9%	(13.9%)
City of Johannesburg	10 652 266	2 660 411	25.0%	11 259 755	105.7%	2 775 558	108.2%	(4.1%)
Mangaung	2 149 291	463 583	21.6%	2 308 177	107.4%	573 109	108.9%	(19.1%)
Nelson Mandela Bay	3 848 870	923 991	24.0%	3 366 720	87.5%	1 191 296	86.2%	(22.4%)
City of Tshwane	7 234 231	837 608	11.6%	6 337 386	87.6%	1 945 612	107.2%	(56.9%)
Total	61 466 745	13 636 985	22.2%	59 272 212	96.4%	16 899 014	101.5%	(19.3%)
	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 2023/24 to Q4 of 2024/25
R thousands								
Water management								
Buffalo City	934 667	298 564	31.9%	1 058 795	113.3%	259 610	82.6%	15.0%
Cape Town	8 931 462	1 881 177	21.1%	7 857 408	88.0%	4 075 545	95.1%	(53.8%)
City of Ekurhuleni	11 152 555	2 765 760	24.8%	10 353 509	92.8%	2 364 105	86.2%	17.0%
eThekweni	8 843 507	(581 306)	(6.6%)	6 118 205	69.2%	1 652 110	89.4%	(135.2%)
City of Johannesburg	10 032 865	2 468 058	24.6%	9 906 296	98.7%	2 429 286	85.8%	1.6%
Mangaung	2 212 412	(176 564)	(8.0%)	2 526 000	114.2%	628 329	104.2%	(128.1%)
Nelson Mandela Bay	2 647 166	130 876	4.9%	774 618	29.3%	201 988	124.2%	(35.2%)
City of Tshwane	6 566 664	1 951 211	29.7%	6 708 869	102.2%	1 261 247	97.2%	54.7%
Total	51 321 298	8 737 775	17.0%	45 303 701	88.3%	12 872 219	91.9%	(32.1%)

Source: National Treasury Local Government Database

Metros aggregated budgets, revenue and expenditure per function as at 4th Quarter Ended 30 June 2025

	Budget	Fourth Quarter 2024/25		Year to date: 30 June 2025		Fourth Quarter 2023/24		Q4 of 2023/24
	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	to Q4 of 2024/25
R thousands								
Energy sources								
Buffalo City	2 913 267	813 528	27.9%	3 177 774	109.1%	553 579	95.1%	47.0%
Cape Town	22 570 174	7 088 022	31.4%	24 530 576	108.7%	4 941 752	100.1%	43.4%
City of Ekurhuleni	27 336 731	5 086 128	18.6%	23 228 042	85.0%	4 755 647	87.0%	6.9%
eThekweni	20 531 894	4 871 326	23.7%	20 053 379	97.7%	4 322 636	93.3%	12.7%
City of Johannesburg	22 743 566	5 191 995	22.8%	21 816 619	95.9%	5 269 873	99.6%	(1.5%)
Mangaung	4 563 603	826 328	18.1%	3 561 648	78.0%	803 245	91.9%	2.9%
Nelson Mandela Bay	5 884 989	1 587 065	27.0%	6 348 646	107.9%	980 137	94.1%	61.9%
City of Tshwane	19 223 608	3 304 497	17.2%	17 161 684	89.3%	2 124 754	96.4%	55.5%
Total	125 767 833	28 768 889	22.9%	119 878 370	95.3%	23 751 621	94.8%	21.1%
	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 2023/24
R thousands								
Energy sources								
Buffalo City	3 963 798	917 806	23.2%	4 005 254	101.0%	991 172	96.7%	(7.4%)
Cape Town	19 275 505	6 055 195	31.4%	19 340 259	100.3%	3 814 812	89.0%	58.7%
City of Ekurhuleni	24 000 602	4 573 063	19.1%	21 565 885	89.9%	6 833 371	94.1%	(33.1%)
eThekweni	21 019 933	4 454 290	21.2%	20 037 548	95.3%	4 740 411	97.5%	(6.0%)
City of Johannesburg	19 139 720	6 141 570	32.1%	23 513 170	122.9%	5 364 023	115.3%	14.5%
Mangaung	4 295 175	1 037 342	24.2%	4 440 611	103.4%	1 420 614	125.8%	(27.0%)
Nelson Mandela Bay	7 536 923	1 867 524	24.8%	7 222 286	95.8%	1 647 198	95.6%	13.4%
City of Tshwane	18 949 160	4 281 000	22.6%	18 249 989	96.3%	(2 336 021)	83.8%	(283.3%)
Total	118 180 816	29 327 790	24.8%	118 375 004	100.2%	22 475 582	96.9%	30.5%

Source: National Treasury Local Government Database

Metros aggregated budgets, revenue and expenditure per function as at 4th Quarter Ended 30 June 2025

	Budget	Fourth Quarter 2024/25		Year to date: 30 June 2025		Fourth Quarter 2023/24		Q4 of 2023/24
	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	to Q4 of 2024/25
R thousands								
Waste water management								
Buffalo City	747 333	156 821	21.0%	748 432	100.1%	140 712	98.9%	11.4%
Cape Town	3 600 861	859 989	23.9%	3 772 331	104.8%	642 183	102.7%	33.9%
City of Ekurhuleni	725 002	288 649	39.8%	1 139 875	157.2%	436 291	106.9%	(33.8%)
eThekweni	2 779 394	526 075	18.9%	2 310 432	83.1%	631 676	99.1%	(16.7%)
City of Johannesburg	7 245 832	1 962 598	27.1%	7 623 413	105.2%	1 754 332	101.1%	11.9%
Mangaung	819 242	141 806	17.3%	812 576	99.2%	163 373	109.6%	(13.2%)
Nelson Mandela Bay	1 306 808	398 262	30.5%	1 181 959	90.4%	275 103	82.1%	44.8%
City of Tshwane	1 883 398	447 666	23.8%	1 948 049	103.4%	(915 937)	97.3%	(148.9%)
Total	19 107 871	4 781 866	25.0%	19 537 066	102.2%	3 127 733	100.2%	52.9%
	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 2023/24 to Q4 of 2024/25
R thousands								
Waste water management								
Buffalo City	438 505	144 777	33.0%	522 685	119.2%	124 587	122.6%	16.2%
Cape Town	3 904 581	1 012 483	25.9%	3 368 169	86.3%	879 489	90.5%	15.1%
City of Ekurhuleni	1 598 525	339 156	21.2%	1 229 453	76.9%	381 058	80.1%	(11.0%)
eThekweni	2 663 874	368 740	13.8%	2 241 723	84.2%	550 651	84.6%	(33.0%)
City of Johannesburg	905 315	262 924	29.0%	951 555	105.1%	265 501	40.1%	(1.0%)
Mangaung	567 945	195 580	34.4%	583 986	102.8%	106 252	125.3%	84.1%
Nelson Mandela Bay	963 766	117 962	12.2%	456 593	47.4%	118 616	86.2%	(0.6%)
City of Tshwane	886 020	160 062	18.1%	835 143	94.3%	262 821	92.3%	(39.1%)
Total	11 928 531	2 601 685	21.8%	10 189 307	85.4%	2 688 976	80.2%	(3.2%)

Source: National Treasury Local Government Database

Metros aggregated budgets, revenue and expenditure per function as at 4th Quarter Ended 30 June 2025

	Budget	Fourth Quarter 2024/25	Year to date: 30 June 2025	Fourth Quarter 2023/24				
	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	Q4 of 2023/24 to Q4 of 2024/25
R thousands								
Waste management								
Buffalo City	750 615	136 569	18.2%	728 785	97.1%	123 781	96.4%	10.3%
Cape Town	2 198 357	496 849	22.6%	2 230 083	101.4%	406 343	98.6%	22.3%
City of Ekurhuleni	2 799 881	498 073	17.8%	2 725 111	97.3%	389 186	90.8%	28.0%
eThekweni	1 643 654	264 381	16.1%	1 492 935	90.8%	216 541	88.9%	22.1%
City of Johannesburg	3 202 750	1 180 024	36.8%	4 512 437	140.9%	1 110 862	145.3%	6.2%
Mangaung	547 987	60 800	11.1%	552 193	100.8%	81 470	105.8%	(25.4%)
Nelson Mandela Bay	545 787	154 301	28.3%	460 467	84.4%	109 364	77.8%	41.1%
City of Tshwane	2 075 722	426 218	20.5%	1 875 560	90.4%	196 875	104.4%	116.5%
Total	13 764 753	3 217 214	23.4%	14 577 569	105.9%	2 634 422	106.7%	22.1%
	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 2023/24 to Q4 of 2024/25
R thousands								
Waste management								
Buffalo City	603 376	175 517	29.1%	643 248	106.6%	165 871	86.8%	5.8%
Cape Town	3 010 519	824 279	27.4%	2 929 603	97.3%	804 778	97.6%	2.4%
City of Ekurhuleni	2 430 454	603 129	24.8%	2 325 035	95.7%	591 617	97.7%	1.9%
eThekweni	1 832 546	235 213	12.8%	1 297 709	70.8%	304 602	74.8%	(22.8%)
City of Johannesburg	3 844 603	1 101 355	28.6%	4 290 400	111.6%	1 113 372	105.6%	(1.1%)
Mangaung	392 176	133 594	34.1%	454 963	116.0%	117 551	123.7%	13.6%
Nelson Mandela Bay	561 921	99 733	17.7%	391 910	69.7%	97 914	90.6%	1.9%
City of Tshwane	1 709 248	484 176	28.3%	1 580 568	92.5%	(521 722)	83.6%	(192.8%)
Total	14 384 844	3 656 995	25.4%	13 913 436	96.7%	2 673 983	95.1%	36.8%

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 4th Quarter Ended 30 June 2025

	Budget	Fourth Quarter 2024/25		Year to date: 30 June 2025		Fourth Quarter 2023/24		
	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	Q4 of 2023/24 to Q4 of 2024/25
R thousands								
Water management								
Matjhabeng	898 346	182 985	20.4%	761 428	84.8%	194 635	109.9%	(6.0%)
Ermfuleni	1 492 897	313 890	21.0%	1 619 297	108.5%	273 782	74.4%	14.6%
Mogale City	685 851	4 164	0.6%	17 980	2.6%	7 968	72.6%	(47.7%)
Msunduzi	1 177 924	272 556	23.1%	1 587 166	134.7%	228 244	120.2%	19.4%
Newcastle	343 268	59 341	17.3%	342 458	99.8%	58 890	101.5%	0.8%
uMhlathuze	1 217 071	313 813	25.8%	1 230 918	101.1%	322 002	105.6%	(2.5%)
Polokwane	410 964	51 661	12.6%	301 254	73.3%	86 606	72.2%	(40.3%)
Govan Mbeki	819 812	95 908	11.7%	473 680	57.8%	84 740	57.5%	13.2%
Emalahleni (MP)	638 209	102 310	16.0%	430 933	67.5%	99 035	70.8%	3.3%
Steve Tshwete	188 682	39 933	21.2%	174 606	92.5%	17 783	79.2%	124.6%
City of Mbombela	506 391	35 960	7.1%	461 481	91.1%	34 588	99.3%	4.0%
Sol Plaatje	398 115	89 354	22.4%	396 658	99.6%	84 735	97.3%	5.5%
Madibeng	268 293	60 759	22.6%	263 302	98.1%	53 029	75.6%	14.6%
Rustenburg	1 288 097	333 595	25.9%	1 126 753	87.5%	234 603	92.9%	42.2%
City of Matlosana	1 147 349	188 853	16.5%	1 053 312	91.8%	259 892	110.9%	(27.3%)
J B Marks	174 953	63 268	36.2%	187 632	107.2%	48 284	110.2%	31.0%
Drakenstein	275 796	65 152	23.6%	280 139	101.6%	63 370	110.0%	2.8%
Stellenbosch	215 225	67 272	31.3%	242 346	112.6%	57 504	105.3%	17.0%
George	582 001	71 433	12.3%	285 195	49.0%	80 196	55.2%	(10.9%)
Total	12 729 243	2 412 207	19.0%	11 236 538	88.3%	2 289 884	90.7%	5.3%
	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 2023/24 to Q4 of 2024/25
R thousands								
Water management								
Matjhabeng	1 125 581	483 783	43.0%	832 439	74.0%	263 792	55.4%	83.4%
Ermfuleni	1 708 080	733 490	42.9%	2 312 230	135.4%	547 148	117.2%	34.1%
Mogale City	875 655	251 713	28.7%	783 777	89.5%	167 694	101.9%	50.1%
Msunduzi	238 395	344 289	144.4%	1 269 905	532.7%	201 425	90.2%	70.9%
Newcastle	404 477	166 047	41.1%	526 233	130.1%	140 717	87.0%	18.0%
uMhlathuze	1 137 683	367 696	32.3%	1 302 959	114.5%	381 326	116.8%	(3.6%)
Polokwane	590 896	123 301	20.9%	700 280	118.5%	138 610	113.9%	(11.0%)
Govan Mbeki	490 668	238 215	48.5%	666 842	135.9%	82 480	81.5%	188.8%
Emalahleni (MP)	644 143	148 063	23.0%	492 859	76.5%	93 882	65.2%	57.7%
Steve Tshwete	187 015	40 068	21.4%	151 304	80.9%	22 301	85.0%	79.7%
City of Mbombela	378 957	192 842	50.9%	547 334	144.4%	224 298	145.5%	(14.0%)
Sol Plaatje	414 257	85 941	20.7%	395 920	95.6%	110 117	95.6%	(22.0%)
Madibeng	400 339	134 603	33.6%	430 771	107.6%	98 227	89.0%	37.0%
Rustenburg	1 051 781	143 731	13.7%	639 116	60.8%	210 643	64.8%	(31.8%)
City of Matlosana	1 023 715	148 393	14.5%	834 598	81.5%	436 457	131.1%	(66.0%)
J B Marks	296 222	22 704	7.7%	83 227	28.1%	38 541	65.3%	(41.1%)
Drakenstein	182 537	64 279	35.2%	169 088	92.6%	49 854	72.3%	28.9%
Stellenbosch	205 411	72 196	35.1%	170 314	82.9%	43 386	82.5%	66.4%
George	498 172	74 396	14.9%	230 521	46.3%	64 823	55.1%	14.8%
Total	11 853 987	3 835 749	32.4%	12 539 718	105.8%	3 315 720	91.8%	15.7%

R thousands

Water management

Matjhabeng	1 125 581	483 783	43.0%	832 439	74.0%	263 792	55.4%	83.4%
Ermfuleni	1 708 080	733 490	42.9%	2 312 230	135.4%	547 148	117.2%	34.1%
Mogale City	875 655	251 713	28.7%	783 777	89.5%	167 694	101.9%	50.1%
Msunduzi	238 395	344 289	144.4%	1 269 905	532.7%	201 425	90.2%	70.9%
Newcastle	404 477	166 047	41.1%	526 233	130.1%	140 717	87.0%	18.0%
uMhlathuze	1 137 683	367 696	32.3%	1 302 959	114.5%	381 326	116.8%	(3.6%)
Polokwane	590 896	123 301	20.9%	700 280	118.5%	138 610	113.9%	(11.0%)
Govan Mbeki	490 668	238 215	48.5%	666 842	135.9%	82 480	81.5%	188.8%
Emalahleni (MP)	644 143	148 063	23.0%	492 859	76.5%	93 882	65.2%	57.7%
Steve Tshwete	187 015	40 068	21.4%	151 304	80.9%	22 301	85.0%	79.7%
City of Mbombela	378 957	192 842	50.9%	547 334	144.4%	224 298	145.5%	(14.0%)
Sol Plaatje	414 257	85 941	20.7%	395 920	95.6%	110 117	95.6%	(22.0%)
Madibeng	400 339	134 603	33.6%	430 771	107.6%	98 227	89.0%	37.0%
Rustenburg	1 051 781	143 731	13.7%	639 116	60.8%	210 643	64.8%	(31.8%)
City of Matlosana	1 023 715	148 393	14.5%	834 598	81.5%	436 457	131.1%	(66.0%)
J B Marks	296 222	22 704	7.7%	83 227	28.1%	38 541	65.3%	(41.1%)
Drakenstein	182 537	64 279	35.2%	169 088	92.6%	49 854	72.3%	28.9%
Stellenbosch	205 411	72 196	35.1%	170 314	82.9%	43 386	82.5%	66.4%
George	498 172	74 396	14.9%	230 521	46.3%	64 823	55.1%	14.8%
Total	11 853 987	3 835 749	32.4%	12 539 718	105.8%	3 315 720	91.8%	15.7%

Source: National Treasury Local Government Database

Secondary cities aggregated budgets, revenue and expenditure per function as at 4th Quarter Ended 30 June 2025

	Budget	Fourth Quarter 2024/25		Year to date: 30 June 2025		Fourth Quarter 2023/24		
	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	Q4 of 2023/24 to Q4 of 2024/25
R thousands								
Energy sources								
Matjhabeng	887 426	193 924	21.9%	887 578	100.0%	177 826	71.1%	9.1%
Emfuleni	3 927 403	891 675	22.7%	3 777 081	96.2%	697 257	80.9%	27.9%
Mogale City	1 931 946	(305 264)	(15.8%)	136 632	7.1%	26 540	66.1%	(1250.2%)
Msunduzi	4 267 705	843 842	19.8%	3 460 858	81.1%	468 035	66.1%	80.3%
Newcastle	995 292	215 649	21.7%	1 011 634	101.6%	194 031	94.4%	11.1%
uMhlathuze	2 408 521	534 859	22.2%	2 340 473	97.2%	489 960	89.0%	9.2%
Polokwane	2 019 937	410 555	20.3%	1 576 270	78.0%	373 057	74.0%	10.1%
Govan Mbeki	1 049 774	234 055	22.3%	1 028 440	98.0%	146 120	76.0%	60.2%
Emalahleni (MP)	2 487 736	303 166	12.2%	1 747 535	70.2%	367 095	73.4%	(17.4%)
Steve Tshwete	964 428	233 265	24.2%	963 127	99.9%	142 437	83.5%	63.8%
City of Mbombela	2 382 440	382 957	16.1%	1 858 336	78.0%	354 023	95.0%	8.2%
Sol Plaatje	1 164 299	235 301	20.2%	984 572	84.6%	205 668	90.2%	14.4%
Madibeng	743 477	184 054	24.8%	718 720	96.7%	177 221	100.0%	3.9%
Rustenburg	3 234 089	597 020	18.5%	2 365 838	73.2%	487 956	46.3%	22.4%
City of Matlosana	1 133 010	177 872	15.7%	1 060 995	93.6%	244 274	91.7%	(27.2%)
J B Marks	1 059 022	203 201	19.2%	931 766	88.0%	196 940	74.0%	3.2%
Drakenstein	1 768 739	444 069	25.1%	1 816 098	102.7%	393 840	99.0%	12.8%
Stellenbosch	1 165 262	255 114	21.9%	1 114 831	95.7%	218 847	92.1%	16.6%
George	1 192 412	291 461	24.4%	1 125 223	94.4%	257 240	98.1%	13.3%
Total	34 782 917	6 326 777	18.2%	28 906 008	83.1%	5 618 369	77.2%	12.6%

	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 2023/24 to Q4 of 2024/25
R thousands								

Energy sources

Matjhabeng	1 081 472	554 425	51.3%	930 426	86.0%	106 554	74.2%	420.3%
Emfuleni	3 345 254	1 208 468	36.1%	3 797 802	113.5%	564 162	90.0%	114.2%
Mogale City	1 698 671	454 216	26.7%	1 434 868	84.5%	326 840	89.0%	39.0%
Msunduzi	3 151 352	456 464	14.5%	2 734 592	86.8%	689 970	91.5%	(33.8%)
Newcastle	850 088	301 579	35.5%	892 932	105.0%	172 789	82.6%	74.5%
uMhlathuze	2 209 344	508 002	23.0%	2 189 210	99.1%	543 948	94.4%	(6.6%)
Polokwane	1 532 549	383 159	25.0%	1 471 882	96.0%	396 325	91.6%	(3.3%)
Govan Mbeki	1 889 891	436 791	23.1%	1 554 095	82.2%	187 610	102.4%	132.8%
Emalahleni (MP)	2 570 110	828 193	32.2%	2 583 794	100.5%	410 041	71.6%	102.0%
Steve Tshwete	1 144 309	239 586	20.9%	1 087 563	95.0%	106 474	83.5%	125.0%
City of Mbombela	1 249 736	491 089	39.3%	1 768 569	141.5%	429 058	107.1%	14.5%
Sol Plaatje	1 234 340	372 527	30.2%	1 166 988	94.5%	183 029	84.4%	103.5%
Madibeng	940 495	209 041	22.2%	958 927	102.0%	272 953	128.2%	(23.4%)
Rustenburg	2 826 583	373 356	13.2%	1 789 669	63.3%	459 497	53.7%	(18.7%)
City of Matlosana	1 705 938	269 375	15.8%	1 398 231	82.0%	481 515	83.9%	(44.1%)
J B Marks	1 051 909	239 707	22.8%	1 011 113	96.1%	220 544	82.6%	8.7%
Drakenstein	1 545 544	356 571	23.1%	1 538 692	99.6%	237 220	86.1%	50.3%
Stellenbosch	833 277	197 752	23.7%	803 613	96.4%	125 587	89.6%	57.5%
George	982 471	250 301	25.5%	940 976	95.8%	212 614	91.3%	17.7%
Total	31 843 332	8 130 604	25.5%	30 053 943	94.4%	6 126 730	85.2%	32.7%

Source: National Treasury Local Government Database

Secondary cities aggregated budgets, revenue and expenditure per function as at 4th Quarter Ended 30 June 2025

	Budget	Fourth Quarter 2024/25		Year to date: 30 June 2025		Fourth Quarter 2023/24		
	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	Q4 of 2023/24 to Q4 of 2024/25
R thousands								
Waste water management								
Matjhabeng	284 915	88 095	30.9%	355 964	124.9%	85 197	136.1%	3.4%
Ermfuleni	653 148	151 702	23.2%	635 124	97.2%	94 448	60.6%	60.6%
Mogale City	424 639	110 006	25.9%	417 904	98.4%	91 837	105.1%	19.8%
Msunduzi	308 813	87 830	28.4%	373 981	121.1%	45 948	112.3%	91.2%
Newcastle	364 210	37 079	10.2%	350 617	96.3%	33 889	93.2%	9.4%
uMhlathuze	256 423	36 355	14.2%	259 720	101.3%	32 523	101.3%	11.8%
Polokwane	181 460	58 138	32.0%	217 513	119.9%	46 516	105.6%	25.0%
Govan Mbeki	211 454	39 667	18.8%	161 221	76.2%	26 108	67.5%	51.9%
Emalahleni (MP)	246 841	49 343	20.0%	203 086	82.3%	46 696	83.5%	5.7%
Steve Tshwete	147 552	37 710	25.6%	150 271	101.8%	17 902	97.3%	110.6%
City of Mbombela	257 302	6 420	2.5%	245 891	95.6%	8 112	101.3%	(20.9%)
Sol Plaatje	118 290	36 898	31.2%	144 843	122.4%	31 592	106.9%	16.8%
Madibeng	86 445	19 574	22.6%	84 984	98.3%	15 017	72.4%	30.3%
Rustenburg	809 866	135 912	16.8%	444 757	54.9%	77 196	57.8%	76.1%
City of Matlosana	180 398	25 163	13.9%	136 674	75.8%	37 446	103.3%	(32.8%)
J B Marks	128 638	21 038	16.4%	115 970	90.2%	30 556	107.1%	(31.1%)
Drakenstein	279 451	82 259	29.4%	276 311	98.9%	40 916	98.1%	101.0%
Stellenbosch	159 519	33 823	21.2%	160 038	100.3%	32 005	113.8%	5.7%
George	255 826	58 322	22.8%	268 149	104.8%	61 848	101.3%	(5.7%)
Total	5 355 189	1 115 333	20.8%	5 003 018	93.4%	855 750	90.7%	30.3%
	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 2023/24 to Q4 of 2024/25
R thousands								
Waste water management								
Matjhabeng	296 463	155 538	52.5%	245 650	82.9%	57 069	46.3%	172.5%
Ermfuleni	301 420	78 932	26.2%	371 909	123.4%	76 197	103.1%	3.6%
Mogale City	226 745	42 389	18.7%	175 765	77.5%	35 157	66.8%	20.6%
Msunduzi	334 845	102 942	30.7%	383 938	114.7%	86 790	103.7%	18.6%
Newcastle	215 042	38 612	18.0%	187 272	87.1%	42 367	61.3%	(8.9%)
uMhlathuze	250 914	52 340	20.9%	246 871	98.4%	64 723	103.8%	(19.1%)
Polokwane	114 573	33 734	29.4%	116 125	101.4%	12 645	116.6%	166.8%
Govan Mbeki	164 351	82 525	50.2%	185 294	112.7%	16 954	70.7%	386.8%
Emalahleni (MP)	267 926	(195 514)	(73.0%)	166 118	62.0%	26 467	57.1%	(838.7%)
Steve Tshwete	169 749	33 517	19.7%	142 860	84.2%	20 489	93.5%	63.6%
City of Mbombela	108 951	34 897	32.0%	124 986	114.7%	40 505	87.0%	(13.8%)
Sol Plaatje	128 183	36 705	28.6%	115 828	90.4%	28 097	92.0%	30.6%
Madibeng	85 786	13 406	15.6%	62 781	73.2%	23 167	111.4%	(42.1%)
Rustenburg	553 249	43 143	7.8%	141 676	25.6%	21 412	17.1%	101.5%
City of Matlosana	367 931	46 025	12.5%	201 152	54.7%	84 296	101.1%	(45.4%)
J B Marks	77 536	10 765	13.9%	45 707	58.9%	18 481	44.4%	(41.8%)
Drakenstein	166 648	39 720	23.8%	159 970	96.0%	45 659	86.1%	(13.0%)
Stellenbosch	202 028	59 616	29.5%	187 431	92.8%	61 264	83.4%	(2.7%)
George	317 283	112 635	35.5%	323 023	101.8%	103 111	106.7%	9.2%
Total	4 349 623	821 928	18.9%	3 584 357	82.4%	864 852	75.6%	(5.0%)

R thousands

Waste water management

Matjhabeng	296 463	155 538	52.5%	245 650	82.9%	57 069	46.3%	172.5%
Ermfuleni	301 420	78 932	26.2%	371 909	123.4%	76 197	103.1%	3.6%
Mogale City	226 745	42 389	18.7%	175 765	77.5%	35 157	66.8%	20.6%
Msunduzi	334 845	102 942	30.7%	383 938	114.7%	86 790	103.7%	18.6%
Newcastle	215 042	38 612	18.0%	187 272	87.1%	42 367	61.3%	(8.9%)
uMhlathuze	250 914	52 340	20.9%	246 871	98.4%	64 723	103.8%	(19.1%)
Polokwane	114 573	33 734	29.4%	116 125	101.4%	12 645	116.6%	166.8%
Govan Mbeki	164 351	82 525	50.2%	185 294	112.7%	16 954	70.7%	386.8%
Emalahleni (MP)	267 926	(195 514)	(73.0%)	166 118	62.0%	26 467	57.1%	(838.7%)
Steve Tshwete	169 749	33 517	19.7%	142 860	84.2%	20 489	93.5%	63.6%
City of Mbombela	108 951	34 897	32.0%	124 986	114.7%	40 505	87.0%	(13.8%)
Sol Plaatje	128 183	36 705	28.6%	115 828	90.4%	28 097	92.0%	30.6%
Madibeng	85 786	13 406	15.6%	62 781	73.2%	23 167	111.4%	(42.1%)
Rustenburg	553 249	43 143	7.8%	141 676	25.6%	21 412	17.1%	101.5%
City of Matlosana	367 931	46 025	12.5%	201 152	54.7%	84 296	101.1%	(45.4%)
J B Marks	77 536	10 765	13.9%	45 707	58.9%	18 481	44.4%	(41.8%)
Drakenstein	166 648	39 720	23.8%	159 970	96.0%	45 659	86.1%	(13.0%)
Stellenbosch	202 028	59 616	29.5%	187 431	92.8%	61 264	83.4%	(2.7%)
George	317 283	112 635	35.5%	323 023	101.8%	103 111	106.7%	9.2%
Total	4 349 623	821 928	18.9%	3 584 357	82.4%	864 852	75.6%	(5.0%)

Source: National Treasury Local Government Database

Secondary cities aggregated budgets, revenue and expenditure per function as at 4th Quarter Ended 30 June 2025

	Budget	Fourth Quarter 2024/25		Year to date: 30 June 2025		Fourth Quarter 2023/24		
	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	Q4 of 2023/24 to Q4 of 2024/25
R thousands								
Waste management								
Matjhabeng	193 673	54 805	28.3%	221 165	114.2%	52 408	121.5%	4.6%
Erfuleni	445 773	104 502	23.4%	419 203	94.0%	50 420	46.4%	107.3%
Mogale City	342 010	41 415	12.1%	254 095	74.3%	38 642	87.0%	7.2%
Msunduzi	168 980	45 544	27.0%	198 831	117.7%	29 888	106.7%	52.4%
Newcastle	166 012	28 421	17.1%	164 265	98.9%	25 393	98.4%	11.9%
uMhlathuze	231 962	32 257	13.9%	234 498	101.1%	30 013	100.7%	7.5%
Polokwane	160 410	43 841	27.3%	179 688	112.0%	39 308	96.3%	11.5%
Govan Mbeki	204 324	39 467	19.3%	156 526	76.6%	25 075	52.0%	57.4%
Emalahleni (MP)	278 248	56 805	20.4%	222 646	80.0%	49 340	74.8%	15.1%
Steve Tshwete	172 582	43 928	25.5%	175 660	101.8%	19 869	95.9%	121.1%
City of Mbombela	374 028	41 614	11.1%	349 078	93.3%	42 251	102.4%	(1.5%)
Sol Plaatje	87 272	27 654	31.7%	108 658	124.5%	24 561	115.4%	12.6%
Madibeng	90 505	24 171	26.7%	93 909	103.8%	18 508	98.6%	30.6%
Rustenburg	437 638	116 327	26.6%	380 784	87.0%	84 321	95.4%	38.0%
City of Matlosana	377 007	60 182	16.0%	325 890	86.4%	86 255	96.8%	(30.2%)
J B Marks	84 086	21 120	25.1%	84 154	100.1%	19 851	95.8%	6.4%
Drakenstein	251 586	48 679	19.3%	252 612	100.4%	44 989	102.9%	8.2%
Stellenbosch	138 514	24 570	17.7%	130 807	94.4%	25 186	105.7%	(2.4%)
George	225 696	54 800	24.3%	239 520	106.1%	56 226	103.5%	(2.5%)
Total	4 430 306	910 102	20.5%	4 191 989	94.6%	762 504	90.5%	19.4%

	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 2023/24 to Q4 of 2024/25
R thousands								

Waste management								
Matjhabeng	169 543	117 126	69.1%	194 807	114.9%	54 436	66.2%	115.2%
Erfuleni	204 913	37 608	18.4%	220 049	107.4%	52 183	82.1%	(27.9%)
Mogale City	199 271	104 216	52.3%	200 727	100.7%	29 834	106.2%	249.3%
Msunduzi	114 430	34 767	30.4%	127 179	111.1%	41 604	97.8%	(16.4%)
Newcastle	131 493	28 690	21.8%	95 294	72.5%	24 881	60.8%	15.3%
uMhlathuze	141 593	37 805	26.7%	146 473	103.4%	38 336	96.3%	(1.4%)
Polokwane	200 265	40 679	20.3%	159 581	79.7%	36 920	103.5%	10.2%
Govan Mbeki	117 197	66 258	56.5%	150 700	128.6%	16 965	66.9%	290.5%
Emalahleni (MP)	214 568	48 793	22.7%	156 371	72.9%	10 608	60.0%	360.0%
Steve Tshwete	144 879	43 045	29.7%	155 769	107.5%	27 128	98.4%	58.7%
City of Mbombela	250 551	105 425	42.1%	311 330	124.3%	111 165	94.4%	(5.2%)
Sol Plaatje	87 170	21 382	24.5%	80 285	92.1%	19 503	100.0%	9.6%
Madibeng	89 908	19 642	21.8%	71 890	80.0%	16 328	89.7%	20.3%
Rustenburg	349 528	87 786	25.1%	274 482	78.5%	72 061	75.0%	21.8%
City of Matlosana	358 490	34 883	9.7%	185 461	51.7%	119 771	135.9%	(70.9%)
J B Marks	76 586	14 033	18.3%	55 060	71.9%	17 691	75.8%	(20.7%)
Drakenstein	139 148	50 689	36.4%	141 004	101.3%	46 906	91.1%	8.1%
Stellenbosch	167 636	39 945	23.8%	132 894	79.3%	43 484	75.2%	(8.1%)
George	142 957	46 239	32.3%	145 132	101.5%	35 999	101.5%	28.4%
Total	3 300 125	979 009	29.7%	3 004 489	91.0%	815 803	87.5%	20.0%

Source: National Treasury Local Government Database

9. Aggregated municipal debtors age analysis:

Debtors Age Analysis as at 4th Quarter Ended 30 June 2025

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	7 417 454	5.4%	3 215 251	2.3%	3 280 051	2.4%	123 505 611	89.9%	137 418 367	32.1%	12 302 110	9.0%	116 075 354	84.5%
Trade and Other Receivables from Exchange Transactions - Electricity	9 865 327	20.1%	2 009 313	4.1%	1 892 333	3.9%	35 245 873	71.9%	49 012 846	11.5%	1 707 626	3.5%	15 734 506	32.1%
Receivables from Non-exchange Transactions - Property Rates	7 270 982	8.8%	2 355 394	2.9%	2 188 531	2.7%	70 387 524	85.6%	82 202 430	19.2%	2 855 501	3.5%	44 377 227	54.0%
Receivables from Exchange Transactions - Waste Water Management	2 389 795	5.9%	1 055 172	2.6%	985 823	2.4%	36 418 188	89.2%	40 848 977	9.6%	2 688 709	6.6%	21 681 813	53.1%
Receivables from Exchange Transactions - Waste Management	1 584 849	4.8%	636 662	1.9%	669 195	2.0%	30 182 514	91.3%	33 073 220	7.7%	1 490 693	4.5%	11 852 504	35.8%
Receivables from Exchange Transactions - Property Rental Debtors	349 182	5.0%	106 372	1.5%	104 069	1.5%	6 359 619	91.9%	6 919 241	1.6%	107 535	1.6%	1 846 798	26.7%
Interest on Arrear Debtor Accounts	1 888 669	3.0%	1 409 308	2.2%	1 390 906	2.2%	58 933 177	92.6%	63 622 061	14.9%	5 824 382	9.2%	11 753 838	18.5%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	580	2.7%	350	1.6%	176	0.8%	20 394	94.9%	21 500	0.0%	(66 631)	(309.9%)	-	-
Other	(680 323)	(4.7%)	150 733	1.0%	52 879	0.4%	15 009 922	103.3%	14 533 211	3.4%	(15 132 391)	(104.1%)	3 933 307	27.1%
Total	30 086 514	7.0%	10 938 555	2.6%	10 563 963	2.5%	376 062 822	87.9%	427 651 854	100.0%	11 777 533	2.8%	227 255 347	53.1%
Debtors Age Analysis By Customer														
Group														
Organs of State	2 223 453	9.0%	834 875	3.4%	742 778	3.0%	20 914 685	84.6%	24 715 790	5.8%	(44 495)	(0.2%)	2 067 634	8.4%
Commercial	10 719 042	12.5%	2 528 926	3.0%	2 497 454	2.9%	69 771 840	81.6%	85 517 262	20.0%	1 962 942	2.3%	11 634 879	13.6%
Households	16 269 024	5.3%	7 512 258	2.4%	7 124 597	2.3%	276 575 353	89.9%	307 481 233	71.9%	9 861 874	3.2%	213 454 947	69.4%
Other	874 995	8.8%	62 496	0.6%	199 134	2.0%	8 800 943	88.6%	9 937 568	2.3%	(2 788)	(0.0%)	97 887	1.0%
Total	30 086 514	7.0%	10 938 555	2.6%	10 563 963	2.5%	376 062 822	87.9%	427 651 854	100.0%	11 777 533	2.8%	227 255 347	53.1%
Per Province														
Eastern Cape	3 369 101	7.6%	1 286 058	2.9%	1 205 495	2.7%	38 241 286	86.7%	44 101 940	10.3%	1 181 538	2.7%	153 376 006	347.8%
Free State	1 765 084	4.2%	832 835	2.0%	854 448	2.0%	39 000 570	91.9%	42 452 937	9.9%	3 027 787	7.1%	2 367 142	5.6%
Gauteng	10 156 338	6.6%	4 164 290	2.7%	4 041 276	2.6%	134 811 766	88.0%	153 173 672	35.8%	6 268 355	4.1%	25 106	0.0%
Kwazulu-Natal	6 468 158	9.6%	2 167 898	3.2%	1 885 041	2.8%	56 589 975	84.3%	67 111 072	15.7%	(422 563)	(0.6%)	78 698 388	117.3%
Limpopo	1 077 690	4.7%	393 584	1.7%	528 068	2.3%	20 753 036	91.2%	22 752 378	5.3%	(13 041)	(0.1%)	(8 489 086)	(37.3%)
Mpumalanga	1 327 278	4.1%	605 900	1.9%	681 025	2.1%	29 836 086	91.9%	32 450 288	7.6%	(435 848)	(1.3%)	-	-
Northern Cape	554 245	4.1%	276 637	2.1%	275 146	2.0%	12 325 398	91.8%	13 431 427	3.1%	(8 838)	(0.1%)	1 277 791	9.5%
North West	1 182 978	3.2%	790 514	2.1%	679 208	1.8%	34 475 525	92.9%	37 128 225	8.7%	2 185 395	5.9%	-	-
Western Cape	4 185 642	27.8%	420 837	2.8%	414 257	2.8%	10 029 178	66.6%	15 049 914	3.5%	(5 252)	(0.0%)	-	-
Total	30 086 514	7.0%	10 938 555	2.6%	10 563 963	2.5%	376 062 822	87.9%	427 651 854	100.0%	11 777 533	2.8%	227 255 347	53.1%

Source: National Treasury Local Government Database

10. Debtors' age analysis for the metros:

Metros Debtors Age Analysis as at 4th Quarter Ended 30 June 2025

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	%
4th Quarter Ended 30 June 2025														
Buffalo City	683 445	7.7%	328 809	3.7%	279 457	3.1%	7 612 398	85.5%	8 994 109	4.1%	740 034	8.3%	1 752 443	19.7%
Cape Town	2 757 288	31.8%	208 359	2.4%	214 589	2.5%	5 485 259	63.3%	8 665 475	4.0%	-	-	-	-
City of Ekurhuleni	3 791 429	11.7%	1 039 122	3.2%	904 053	2.8%	26 571 548	82.2%	32 306 153	14.9%	1 154 270	3.6%	-	-
eThekweni	4 208 350	10.4%	1 663 894	4.1%	1 306 746	3.2%	33 199 949	82.2%	40 378 940	18.6%	(146 488)	(0.4%)	25 092 838	62.1%
City of Johannesburg	2 831 436	4.2%	1 736 412	2.6%	1 809 839	2.7%	60 481 810	90.5%	66 859 498	30.8%	-	-	-	-
Mangaung	818 924	6.6%	285 362	2.3%	263 320	2.1%	11 077 045	89.0%	12 444 650	5.7%	421 796	3.4%	2 064 952	16.6%
Nelson Mandela Bay	1 909 870	9.3%	642 618	3.1%	611 566	3.0%	17 283 250	84.5%	20 447 305	9.4%	454 069	2.2%	151 623 562	741.5%
City of Tshwane	1 814 988	6.7%	623 388	2.3%	657 914	2.4%	23 976 110	88.6%	27 072 401	12.5%	5 341 564	19.7%	-	-
Total	18 815 730	8.7%	6 527 964	3.0%	6 047 466	2.8%	185 687 370	85.5%	217 078 530	100.0%	7 965 245	3.7%	180 533 795	83.2%
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%	4 889 951	2.9%	141 577 037	84.5%	167 641 967	100.0%	8 716 517	5.2%	146 192 421	87.2%
Movement between 4th Quarter Ended 30 June and 2024														
Buffalo City	87 181 096		69 714 296		44 147 622		1 222 976 106		1 424 019 120					
Cape Town	(3 244 527)		(103 019 165)		(20 490 136)		(1 151 962 898)		(1 278 716 727)					
City of Ekurhuleni	481 815 313		(137 634 539)		(11 728 019)		5 033 281 632		5 365 734 387					
eThekweni	1 051 387 291		403 356 510		219 502 144		6 706 964 013		8 381 209 958					
City of Johannesburg	179 700 989		133 533 294		229 767 720		8 890 956 987		9 433 958 990					
Mangaung	(208 946 048)		5 675 958		(57 963 797)		1 552 470 279		1 291 236 392					
Nelson Mandela Bay	1 909 870 330		642 617 697		611 566 441		17 283 250 257		20 447 304 725					
City of Tshwane	(893 169 242)		529 875 403		162 713 398		4 572 396 445		4 371 816 004					
Total	2 684 595 202		1 544 119 453		1 177 515 373		44 110 332 821		49 436 562 849					
Growth rate 4th Quarter Ended 30 June to 2024														
Buffalo City	14.6%		26.9%		18.8%		19.1%		19.0%					
Cape Town	(0.1%)		(33.1%)		(8.7%)		(17.4%)		(12.9%)					
City of Ekurhuleni	14.6%		(11.7%)		(1.3%)		23.4%		19.9%					
eThekweni	33.3%		32.0%		20.2%		25.3%		26.2%					
City of Johannesburg	6.8%		8.3%		14.5%		17.2%		16.4%					
Mangaung	(20.3%)		2.0%		(18.0%)		16.3%		11.6%					
Nelson Mandela Bay														
City of Tshwane	(33.0%)		566.6%		32.9%		23.6%		19.3%					
Total	16.1%		31.0%		24.2%		31.2%		29.5%					

Source: National Treasury Local Government Database

Metros Debtors Age Analysis By Customer Group as at 4th Quarter Ended 30 June 2025

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment-Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Organs of State	1 066 046	13.1%	428 449	5.3%	302 173	3.7%	6 323 250	77.9%	8 119 919	3.7%	(125 404)	(1.5%)	1 337 712	16.5%
Commercial	6 500 136	15.2%	1 344 200	3.1%	1 311 795	3.1%	33 700 066	78.6%	42 856 197	19.7%	1 607 356	3.8%	5 597 430	13.1%
Households	10 712 934	6.5%	4 782 131	2.9%	4 390 391	2.7%	144 481 167	87.9%	164 366 622	75.7%	6 486 241	3.9%	173 498 202	105.6%
Other	536 613	30.9%	(26 816)	(1.5%)	43 108	2.5%	1 182 887	68.1%	1 735 792	0.8%	(2 948)	(0.2%)	100 451	5.8%
Total	18 815 730	8.7%	6 527 964	3.0%	6 047 466	2.8%	185 687 370	85.5%	217 078 530	100.0%	7 965 245	3.7%	180 533 795	83.2%

Source: National Treasury Local Government Database

11. Debtors' age analysis for secondary cities:

Secondary cities Debtors Age Analysis as at 4th Quarter Ended 30 June 2025

	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	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	Amount	%	Amount	%
City of Matlosana	328 678	3.2%	212 104	2.0%	183 302	1.8%	9 697 481	93.1%	10 421 566	-	-	-	-
City of Mbombela	175 541	12.7%	2 692	0.2%	79 608	5.8%	1 120 910	81.3%	1 378 750	-	-	-	-
Drakenstein	202 377	35.4%	27 101	4.7%	17 420	3.0%	325 308	56.9%	572 206	-	-	-	-
Emalahleni (MP)	346 497	3.2%	240 826	2.2%	217 269	2.0%	10 145 710	92.7%	10 950 302	-	-	-	-
Emfuleni	703 609	6.1%	376 262	3.2%	322 875	2.8%	10 203 320	87.9%	11 606 066	-	-	-	-
George	158 813	26.7%	20 922	3.5%	18 680	3.1%	395 648	66.6%	594 063	-	-	-	-
Govan Mbeki	171 070	4.3%	92 488	2.3%	83 860	2.1%	3 656 336	91.3%	4 003 754	(326 318)	(8.2%)	-	-
J B Marks	101 662	6.6%	55 505	3.6%	50 549	3.3%	1 337 157	86.6%	1 544 872	-	-	-	-
Madibeng	157 460	3.9%	120 440	3.0%	79 839	2.0%	3 703 163	91.2%	4 060 902	-	-	-	-
Matjhabeng	233 156	2.8%	168 250	2.0%	187 526	2.2%	7 769 983	93.0%	8 358 915	-	-	-	-
Mogale City	541 994	13.3%	114 491	2.8%	108 354	2.7%	3 295 117	81.2%	4 059 956	-	-	-	-
Msunduzi	888 915	10.2%	146 487	1.7%	149 797	1.7%	7 492 809	86.3%	8 678 008	-	-	53 549 886	617.1%
Newcastle	95 812	4.3%	45 555	2.1%	37 556	1.7%	2 037 074	91.9%	2 215 997	-	-	-	-
Polokwane	222 903	10.6%	82 560	3.9%	54 884	2.6%	1 739 282	82.8%	2 099 629	(37 269)	(1.8%)	-	-
Rustenburg	388 551	4.3%	245 370	2.7%	162 807	1.8%	8 141 368	91.1%	8 938 096	-	-	-	-
Sol Plaatje	179 010	4.2%	109 023	2.6%	95 205	2.2%	3 866 849	91.0%	4 250 087	-	-	-	-
Stellenbosch	112 121	23.8%	11 631	2.5%	10 254	2.2%	337 398	71.6%	471 405	-	-	-	-
Steve Tshwete	115 977	20.0%	32 094	5.5%	30 552	5.3%	400 040	69.1%	578 663	-	-	-	-
uMhlatuze	423 931	45.9%	18 587	2.0%	27 191	2.9%	454 623	49.2%	924 332	37 224	4.0%	-	-
Total	5 548 076	6.5%	2 122 389	2.5%	1 917 528	2.2%	76 119 576	88.8%	85 707 569	(326 364)	(0.4%)	53 549 886	62.5%

Source: National Treasury Local Government Database

Secondary cities Debtors Age Analysis By Customer Group as at 4th Quarter Ended 30 June 2025

	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	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	Amount	%	Amount	%
Organs of State	512 961	14.0%	118 613	3.2%	133 712	3.6%	2 898 352	79.1%	3 663 638	(24)	(0.0%)	794 990	21.7%
Commercial	2 374 064	11.0%	661 052	3.1%	581 576	2.7%	17 880 269	83.2%	21 496 961	390	0.0%	6 354 633	29.6%
Households	2 521 259	4.3%	1 287 480	2.2%	1 160 238	2.0%	53 842 227	91.6%	58 811 203	(326 889)	(0.6%)	46 400 262	78.9%
Other	139 792	8.1%	55 244	3.2%	42 003	2.4%	1 498 727	86.3%	1 735 767	160	0.0%	-	-
Total	5 548 076	6.5%	2 122 389	2.5%	1 917 528	2.2%	76 119 576	88.8%	85 707 569	(326 364)	(0.4%)	53 549 886	62.5%

Source: National Treasury Local Government Database

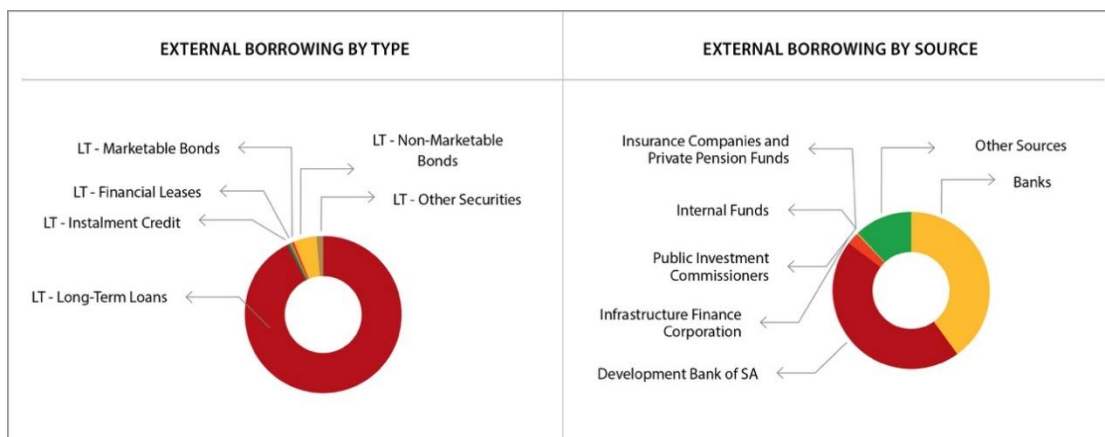
12. Aggregated municipal creditors age analysis:

Creditors Age Analysis as at 4th Quarter Ended 30 June 2025

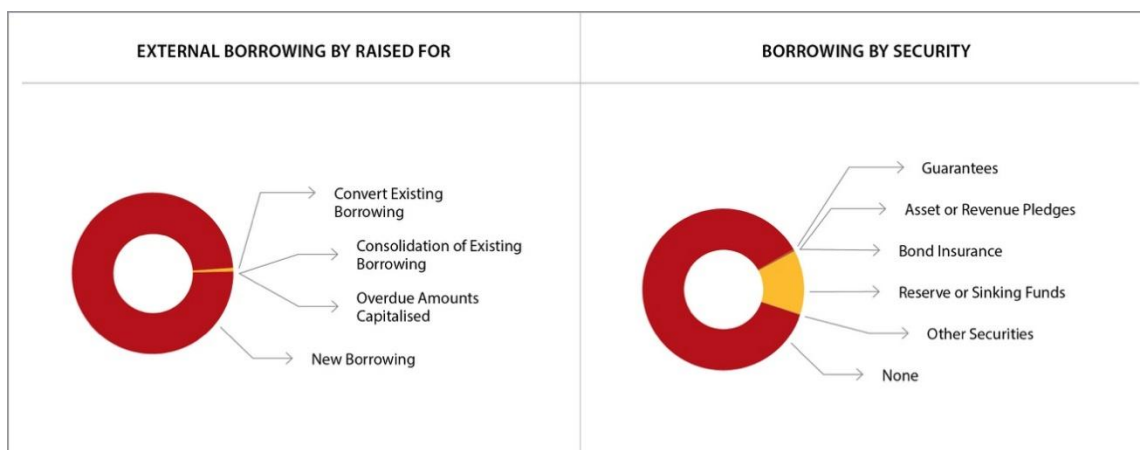
	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Bulk Electricity	12 641 765 958	15.8%	2 460 261 131	3.1%	2 835 029 347	3.5%	62 290 944 702	77.6%	80 228 001 138	51.4%
Bulk Water	1 826 032	8.7%	417 257	2.0%	516 129	2.5%	18 258 350	86.9%	21 017 768	13.5%
PAYE deductions	350 212	81.0%	9 020	2.1%	30 520	7.1%	42 563	9.8%	432 316	0.3%
VAT (output less input)	(20 655)	123.3%	1 597	(9.5%)	518	(3.1%)	1 792	(10.7%)	(16 748)	(0.0%)
Pensions / Retirement deductions	314 093	50.5%	4 938	0.8%	27 633	4.4%	274 801	44.2%	621 464	0.4%
Loan repayments	1 371	0.8%	222	0.1%	1 251	0.7%	166 023	98.3%	168 867	0.1%
Trade Creditors	15 691 890	34.4%	2 277 115	5.0%	1 568 574	3.4%	26 098 809	57.2%	45 651 053	29.2%
Auditor General	15 303	5.2%	2 189	0.7%	4 820	1.6%	271 890	92.4%	294 202	0.2%
Other	1 371 013	18.2%	162 313	2.2%	(157 669)	(2.1%)	6 166 041	81.8%	7 541 697	4.8%
Medical Aid deductions	132 932	98.1%	1 112	0.8%	-	-	1 524	1.1%	135 568	0.1%
Total	32 323 956	20.7%	5 336 023	3.4%	4 826 805	3.1%	113 572 739	72.8%	156 074 189	100.0%
Per Province										
Eastern Cape	2 057 720	24.6%	364 996	4.4%	203 292	2.4%	5 747 603	68.6%	8 373 610	5.4%
Free State	1 292 399	3.6%	534 364	1.5%	517 785	1.4%	33 455 836	93.5%	35 800 384	22.9%
Gauteng	18 989 496	38.2%	2 492 126	5.0%	2 624 638	5.3%	25 571 419	51.5%	49 677 679	31.8%
Kwazulu-Natal	3 321 213	35.7%	482 849	5.2%	504 510	5.4%	4 996 952	53.7%	9 305 524	6.0%
Limpopo	1 280 671	28.6%	175 685	3.9%	221 226	4.9%	2 807 969	62.6%	4 485 551	2.9%
Mpumalanga	2 855 965	9.1%	785 723	2.5%	508 837	1.6%	27 390 969	86.8%	31 541 493	20.2%
North West	1 240 613	13.9%	299 419	3.4%	69 018	0.8%	7 303 379	81.9%	8 912 429	5.7%
Northern Cape	521 571	7.6%	147 674	2.2%	163 640	2.4%	6 020 932	87.8%	6 853 816	4.4%
Western Cape	764 309	68.0%	53 188	4.7%	13 860	1.2%	292 344	26.0%	1 123 702	0.7%
Total	32 323 956	20.7%	5 336 023	3.4%	4 826 805	3.1%	113 587 404	72.8%	156 074 189	100.0%

Source: National Treasury Local Government Database

13. Borrowing instruments:

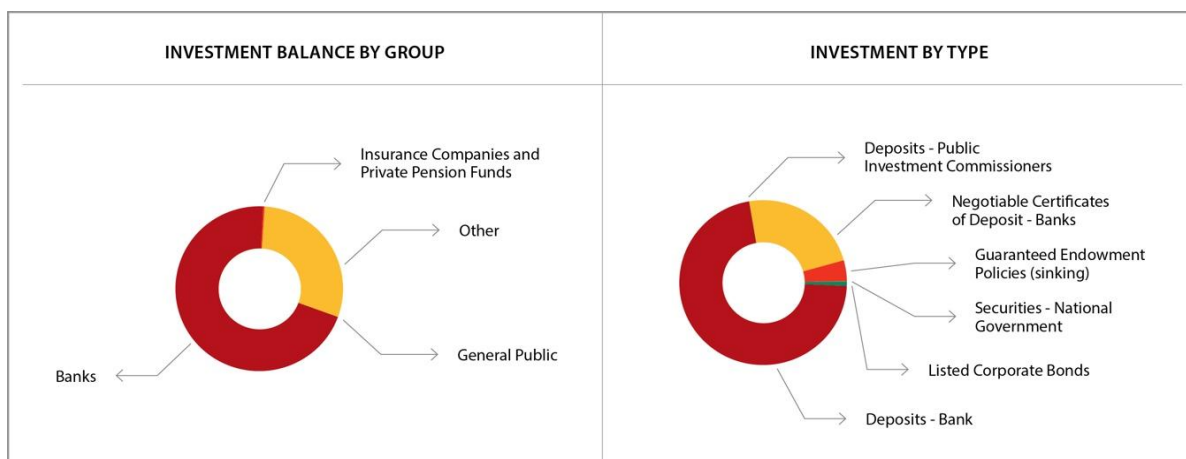


Type	Balance (R thousands)	Source	Balance (R thousands)
ST - Bank Overdraft	108 660	General Public	
ST - Other Short-Term Loans		Banks	26 885 163
ST - Marketable Bonds		Development Bank of SA	30 416 535
ST - Non-Marketable Bonds		Infrastructure Finance Corporation	1 624 382
ST - Other Securities	6 000	Public Investment Commissioners	218 010
LT - Long-Term Loans	62 545 186	Insurance Companies and Private Pension Funds	18 770
LT - Instalment Credit	168 499	Municipal Pension Funds	
LT - Financial Leases	128 686	Other Public Pension Funds	
LT - Marketable Bonds	250 000	Unit Trusts	
LT - Non-Marketable Bonds	3 234 333	Internal Funds	130
LT - Other Securities	750 000	Other Sources	8 028 373
Total	67 191 364	Total	67 191 363

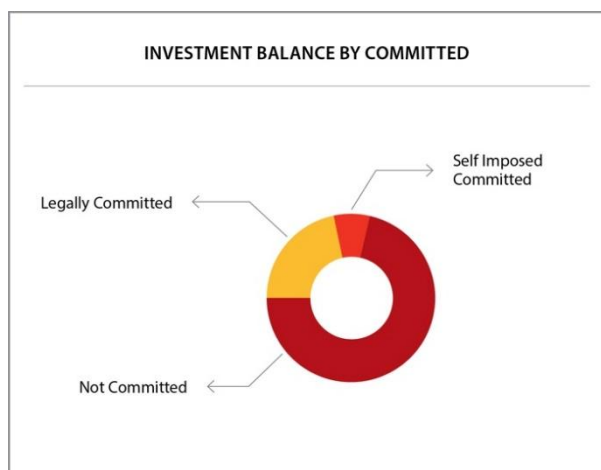


Raised for	Balance (R thousands)	Security	Balance (R thousands)
N/A		Guarantees	930 508
Convert Existing Borrowing	465 900	Asset or Revenue Pledges	347 515
Overdue Amounts Capitalised	9 582	Bond Insurance	52 566
Consolidation of Existing Borrowing	91 412	Reserve or Sinking Funds	34 459 386
New Borrowing	66 624 470	Other Securities	384 366
Bridging Finance		None	232 987 094
Total	67 191 364	Total	269 161 435

14. Investment instruments:



Group	Balance (R thousands)	Type	Balance (R thousands)
General Public	6 022	Securities - National Government	28 699
Banks	26 269 373	Listed Corporate Bonds	320 554
Development Bank of SA		Deposits - Bank	26 838 643
Infrastructure Finance Corporation		Deposits - Public Investment Commissioners	22 377
Public Investment Commissioners		Deposits - Corporation for Public Deposits	
Insurance Companies and Private Pension Funds	120 155	Bankers Acceptance Certificates	1 640
Municipal Pension Funds		Negotiable Certificates of Deposit - Banks	8 711 800
Other Public Pension Funds		Guaranteed Endowment Policies (sinking)	1 528 507
Unit Trusts		Repurchase Agreements - Banks	
Internal Funds		Municipal Bonds	
Other	11 056 671		
Total	37 452 221	Total	37 452 220



Committed	Balance (R thousands)
Legally Committed	8 136 528
Self Imposed Committed	2 581 067
Not Committed	26 734 626
Total	37 452 221

15. Over and under revenue and expenditure:

Over and under collection of revenue to total budgets as at 30 June 2025

R thousands	Code	Main appropriation	Adjusted Budget	Year to date: 30 June 2025	Total Revenue as % of main appropriation	Total Revenue as % of adjusted budget	(Over)	Under	(Over) as % of adjusted budget	Under as % of adjusted budget
Summary per Province										
Eastern Cape	EC	61 570 638	62 779 390	56 155 667	91.2%	89.4%	(642 374)	7 266 098	(1.0%)	11.6%
Free State	FS	30 800 281	30 956 379	26 842 025	87.1%	86.7%	(127 404)	4 241 758	(0.4%)	13.7%
Gauteng	GT	221 829 671	223 849 050	223 764 673	100.9%	100.0%	(9 850 345)	9 934 722	(4.4%)	4.4%
Kwazulu-Natal	KZ	115 072 306	116 502 723	110 994 406	96.5%	95.3%	(128 988)	5 637 305	(0.1%)	4.8%
Limpopo	LP	34 746 885	36 160 002	33 010 491	95.0%	91.3%	(519 454)	3 668 964	(1.4%)	10.1%
Mpumalanga	MP	33 030 613	35 489 150	29 711 663	90.0%	83.7%	-	5 777 487	-	16.3%
North West	NW	31 062 887	30 765 935	15 369 260	49.5%	50.0%	(12 012)	15 408 687	(0.0%)	50.1%
Northern Cape	NC	12 198 018	13 207 834	10 820 262	88.7%	81.9%	(3 438)	2 391 010	(0.0%)	18.1%
Western Cape	WC	111 961 274	113 789 978	110 650 402	98.8%	97.2%	-	3 139 576	-	2.8%
Total National		652 272 572	663 500 441	617 318 850	94.6%	93.0%	(11 284 015)	57 465 606	(1.7%)	8.7%
Net								46 181 591		

Over and under spending to total budgets as at 30 June 2025

R thousands	Code	Main appropriation	Adjusted Budget	Year to date: 30 June 2025	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	EC	61 496 804	63 390 111	52 162 553	84.8%	82.3%	(1 394 639)	12 622 196	(2.2%)	19.9%
Free State	FS	29 687 952	32 085 207	27 585 125	92.9%	86.0%	(178 295)	4 678 376	(0.6%)	14.6%
Gauteng	GT	220 301 637	220 603 285	224 255 267	101.8%	101.7%	(14 105 611)	10 453 629	(6.4%)	4.7%
Kwazulu-Natal	KZ	113 907 012	116 960 121	103 611 301	91.0%	88.6%	(1 529 491)	14 878 311	(1.3%)	12.7%
Limpopo	LP	33 855 696	35 384 058	31 066 073	91.8%	87.8%	(390 219)	4 708 204	(1.1%)	13.3%
Mpumalanga	MP	34 778 694	36 870 863	32 148 226	92.4%	87.2%	(430 688)	5 153 325	(1.2%)	14.0%
North West	NW	31 054 219	32 440 349	12 928 889	41.6%	39.9%	(19 666)	19 531 126	(0.1%)	60.2%
Northern Cape	NC	12 312 758	13 482 102	10 402 422	84.5%	77.2%	(3 504)	3 083 183	(0.0%)	22.9%
Western Cape	WC	112 533 587	114 235 857	103 086 601	91.6%	90.2%	(208 268)	11 357 524	(0.2%)	9.9%
Total National		649 928 359	665 451 952	597 246 458	91.9%	89.8%	(18 260 381)	86 465 875	(2.7%)	13.0%
Net								68 205 494		

Aggregated conditional grants expenditure for the 4th quarter ended 30 June 2025 (preliminary results)

R thousands	Code	Adjusted allocation	Transfers	Year to date: 30 June 2025	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	7 106 113	6 966 134	4 448 223	62.6%	63.9%	(184 018)	2 701 930	(2.6%)	38.8%
Free State	FS	2 101 538	2 048 538	1 673 566	79.6%	81.7%	(288 796)	663 768	(14.1%)	32.4%
Gauteng	GT	6 263 272	6 263 272	4 178 614	66.7%	66.7%	(52 207)	2 136 865	(0.8%)	34.1%
Kwazulu-Natal	KZ	8 224 097	7 963 106	6 957 115	84.6%	87.4%	(619 930)	1 625 922	(7.8%)	20.4%
Limpopo	LP	5 293 783	5 293 783	5 290 705	99.9%	99.9%	(275 845)	278 924	(5.2%)	5.3%
Mpumalanga	MP	3 638 887	3 512 214	2 379 597	65.4%	67.8%	(371 807)	1 504 424	(10.6%)	42.8%
North West	NW	3 708 866	3 513 866	1 113 434	30.0%	31.7%	(12 379)	2 412 810	(0.4%)	68.7%
Northern Cape	NC	1 833 801	1 701 801	1 153 099	62.9%	67.8%	(130 452)	679 154	(7.7%)	39.9%
Western Cape	WC	5 118 362	4 814 093	4 205 331	82.2%	87.4%	(600 252)	1 209 014	(12.5%)	25.1%
Total		43 288 719	42 076 807	31 399 684	72.5%	74.6%	(2 535 687)	13 212 810	(6.0%)	31.4%
Net								10 677 123		

4th Quarter Ended 30 June 2025

CONDITIONAL GRANTS TRANSFERRED FROM NATIONAL DEPARTMENTS AND ACTUAL PAYMENTS MADE BY MUNICIPALITIES: PRELIMINARY RESULTS**AGGREGATED INFORMATION FOR NATAL**

	Division of revenue Act No. 24 of 2024	Adjustment (Mid year)	Other Adjustments	Total Available 2024/25	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 Roll Over		
					Approved payment schedule	Transferred to municipalities for direct grants	Actual expenditure National Department by 30 September 2024	Actual expenditure by municipalities by 30 September 2024	Actual expenditure National Department by 31 December 2024	Actual expenditure by municipalities by 31 December 2024	Actual expenditure National Department by 31 March 2025	Actual expenditure by municipalities by 31 March 2025	Actual expenditure National Department by 30 June 2025	Actual expenditure by municipalities by 30 June 2025	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	Total Available 2024/25	YTD expenditure by municipalities	
R thousands																							
National Treasury (Vote 8)																							
Programme and Project Preparation Support Grant	385 840			385 840	385 840	385 840	10 178	9 534	72 199	37 399	124 500	109 089	88 280	7 817	295 157	163 839	(29.1%)	(92.8%)	76.5%	42.5%	287		
Local Government Financial Management Grant	582 223			582 223	582 223	582 223	144 944	74 529	88 232	81 484	64 508	104 489	31 651	131 288	297 684	391 790	(100.0%)	25.6%	51.1%	67.3%	753		
Infrastructure Skills Development Grant	165 365			165 365	165 365	165 365	35 789	13 823	39 522	45 074	30 651	28 378	35 455	39 603	141 417	126 878	15.7%	39.6%	85.5%	76.7%	3 630	3 271	
Integrated City Development Grant	-			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Neighbourhood Development Partnership (Schedule 5B)	1 290 552			1 290 552	1 305 552	1 300 552	218 690	145 053	210 393	221 856	277 749	243 068	375 381	279 014	1 082 213	888 990	35.2%	14.8%	83.9%	68.9%	11 538	3 186	
Neighbourhood Development Partnership (Schedule 6B)	94 890	200		95 090	94 890	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Smart Meter Grant (Schedule 6B)	500 000			500 000	544 610	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Sub-Total Vote	2 518 870	500 200		3 019 070	3 078 480	2 433 980	409 661	242 938	410 346	385 813	497 408	485 024	499 116	457 721	1 816 471	1 571 496	0.3%	(5.6%)	74.9%	64.8%	16 208	6 457	
Cooperative Governance (Vote 3)																							
Integrated Urban Development Grant	1 145 416	417		1 145 833	1 145 564	1 145 564	249 381	240 135	346 334	295 965	132 032	100 846	307 578	392 240	1 035 325	1 029 185	133.0%	288.9%	90.4%	89.8%			
Municipal Systems Improvement Grant (Schedule 5B)	144 596			144 596	144 596	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Municipal Disaster Grant	378 342			378 342	378 342	378 342	4 430	1 953	(8 729)	16 573	24 777	92 704	68 651	109 277	86 652	459.4%	177.1%	28.9%	22.9%	267 286	119 778		
Municipal Disaster Recovery Grant	741 003	683 955		1 424 958	1 424 958	1 424 958	4 430	40 281	122 483	114 306	154 026	189 831	199 537	230 194	481 376	574 615	28.8%	21.3%	33.2%	40.3%	1 069 128	383 016	
Sub-Total Vote	2 031 015	1 092 714		3 093 729	3 093 460	2 948 864	253 811	282 369	468 817	401 543	303 531	315 454	599 819	691 085	1 625 978	1 690 452	97.6%	119.1%	55.1%	57.3%	1 336 414	502 794	
Transport (Vote 40)																							
Public Transport Network Grant	7 473 434	(1 393 871)		6 079 563	6 079 563	6 079 563	684 028	527 225	956 712	950 504	1 008 877	490 478	1 975 831	844 369	4 625 448	2 812 577	95.8%	72.2%	76.1%	46.3%	626 433	196 221	
Rural Road Assets Management Systems Grant	120 646			120 646	120 646	120 646	15 038	(12 533)	28 230	33 378	22 801	17 580	31 820	32 068	68 589	70 491	40.8%	82.4%	81.7%	58.4%	2 737	127	
Sub-Total Vote	7 594 080	(1 393 871)		6 200 209	6 200 209	6 200 209	699 966	514 693	984 942	983 882	1 031 478	508 059	2 007 651	876 435	4 724 037	2 883 068	94.6%	72.5%	76.2%	46.5%	629 170	196 348	
Public Works and Infrastructure (Vote 13)																							
Expanded Public Works Programme Integrated Grant (Municipality)	560 103			560 103	560 103	560 103	124 107	67 034	184 087	180 060	92 817	139 276	55 973	58 201	456 984	444 570	(39.7%)	(56.2%)	81.6%	79.4%			
Sub-Total Vote	560 103	-		560 103	560 103	560 103	124 107	67 034	184 087	180 060	92 817	139 276	55 973	58 201	456 984	444 570	(39.7%)	(56.2%)	81.6%	79.4%			
Mineral Resources and Energy (Vote 34)																							
Integrated National Electrification Programme (Municipal) Grant	1 746 436			1 746 436	1 746 436	1 746 436	304 185	173 692	447 639	469 195	282 532	350 052	322 314	357 001	1 356 670	1 349 940	14.1%	2.0%	77.7%	77.3%	48 365	10 094	
Integrated National Electrification Programme (Allocation in-kind) Grant	2 196 019			2 196 019	2 196 019	-	-	-	-	-	-	-	-	-	233 413	-	-	-	10.6%	-	-	-	
Energy Efficiency and Demand Side Management (Municipal) Grant	235 700			235 700	235 700	-	-	-	-	-	-	-	-	-	63 536	183 205	139 639	(71.9%)	39.2%	77.7%	59.2%	2 038	-
Energy Efficiency and Demand Side Management (Eskom) Grant	-			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Sub-Total Vote	4 178 155	-		4 178 155	4 178 155	1 982 136	313 239	181 176	504 332	492 160	347 029	395 705	608 688	420 539	1 773 288	1 489 580	75.4%	6.3%	89.5%	75.2%	50 403	10 094	
Water and Sanitation (Vote 41)																							
Regional Bulk Infrastructure Grant (Schedule 5B)	3 852 383	(225 000)		3 627 383	3 627 383	2 416 206	599 426	357 290	986 891	781 985	522 308	498 401	258 471	1 038 873	2 367 096	2 676 550	(50.5%)	108.4%	65.3%	73.8%	151 991	-	
Regional Bulk Infrastructure Grant (Schedule 6B)	3 057 957			3 057 957	3 057 957	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Water Services Infrastructure Grant (Schedule 5B)	3 976 226			3 976 226	3 976 226	3 976 226	770 900	201 497	864 512	1 047 838	302 359	543 878	1 192 078	885 549	3 129 849	2 678 762	294.3%	62.8%	78.7%	67.4%	68 782	19 891	
Water Services Infrastructure Grant (Schedule 6B)	1 046 718			1 046 718	1 046 718	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Sub-Total Vote	11 933 284	(225 000)		11 708 284	11 708 284	6 392 432	1 370 326	558 787	1 851 403	1 829 823	824 667	1 042 279	1 450 549	1 924 422	5 496 945	5 355 312	75.9%	84.6%	72.3%	70.4%	220 773	19 891	
Sport and Recreation South Africa (Vote 19)																							
Sub-Total Vote	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Human Settlements (Vote 33)																							
Municipal Emergency Housing Grant	-			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Informal Settlements Upgrading Partnership Grant (Schedule 5B)	4 515 194			4 515 194	4 515 194	4 515 194	415 617	368 188	1 152 371	652 431	851 920	856 821	1 381 630	1 171 857	3 801 538	3 049 297	62.2%	36.8%	84.2%	67.5%	4 500		
Sub-Total Vote	4 515 194	-		4 515 194	4 515 194	4 515 194	415 617	368 188	1 152 371	652 431	851 920	856 821	1 381 630	1 171 857	3 801 538	3 049 297	62.2%	36.8%	84.2%	67.5%	4 500		
Sub-Total	33 330 761	(55 957)		33 274 744	33 333 885	25 032 918	3 586 667	2 215 185	5 556 298	4 925 712	3 948 850	3 742 617	6 603 426	5 600 281	19 695 241	16 483 775	67.2%	49.6%	75.1%	62.8%	2 257 468	735 584	
Cooperative Governance (Vote 3)																							
Municipal Infrastructure Grant	17 023 303	31 052		17 054 355	17 043 889	17 043 889	4 172 118	1 209 555	5 191 057	4 464 770	3 512 901	2 951 852	3 615 212	3 515 625	16 491 288	12 141 802	2.9%	19.1%	96.7%	71.2%	310 038	42 326	
Municipal Infrastructure Grant (Schedule 6B)	58 309			58 309	58 309	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Sub-Total Vote	17 081 612	31 052		17 112 664	17 102 198	17 043 889	4 172 118	1 209 555	5 191 057	4 464 770	3 512 901	2 951 852	3 615 212	3 515 625	16 491 288	12 141 802	2.9%	19.1%	96.7%	71.2%	310 038	42 326	
Sub-Total	17 081 612	31 052		17 112 664	17 102 198	17 043 889	4 172 118	1 209 555	5 191 057	4 464 770	3 512 901	2 951 852	3 615 212	3 515 625	16 491 288	12 141 802	2.9%	19.1%	96.7%	71.2%	310 038	42 326	
Total	50 412 313	(24 905)		50 387 408	50 436 083	42 976 807	7 758 785	3 424 740	10 747 355	9 390 482	7 467 751	6 694 469	10 218 638	9 151 886	38 188 329	32 825 577	36.9%	36.2%	83.6%	86.1%	2 037 306	777 510	

16. 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	EC	57 799 278	59 587 906	51 480 734	89.1%	86.4%	(481 743)	8 588 915	(0.8%)	14.4%
Free State	FS	28 663 671	29 862 509	23 795 412	83.0%	79.7%	(860 930)	6 928 028	(2.9%)	23.2%
Gauteng	GT	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	KZ	109 814 474	111 977 006	98 816 698	90.0%	88.2%	(916 083)	14 076 391	(0.8%)	12.6%
Limpopo	LP	32 476 517	34 098 232	29 701 469	91.5%	87.1%	(698 772)	5 095 535	(2.0%)	14.9%
Mpumalanga	MP	31 252 685	34 125 514	28 327 530	90.6%	83.0%	(275 159)	6 073 143	(0.8%)	17.8%
North West	NW	29 689 787	28 953 405	22 819 271	76.9%	78.8%	(267 445)	6 401 579	(0.9%)	22.1%
Northern Cape	NC	11 696 022	12 081 692	9 112 223	77.9%	75.4%	(5 031)	2 974 500	(0.0%)	24.6%
Western Cape	WC	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 10%	More than 15%	
Summary per Province										
Eastern Cape	EC	4	2	1	0	2	5	1	24	0
Free State	FS	0	0	0	1	1	1	0	20	0
Gauteng	GT	2	0	0	1	0	0	1	7	0
Kwazulu-Natal	KZ	1	0	1	4	5	6	7	30	0
Limpopo	LP	1	0	1	1	3	0	4	17	0
Mpumalanga	MP	0	0	0	0	3	1	1	15	0
North West	NW	1	1	0	0	1	2	2	15	0
Northern Cape	NC	3	1	1	0	0	1	0	25	0
Western Cape	WC	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)

		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
R thousands	Code									
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