



national treasury

Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

PRESS RELEASE

5 June 2012

**Local Government Revenue and Expenditure: Third Quarter Local Government
Section 71 Report
For the period: 1 July 2011 - 31 March 2012**

The National Treasury has today released local government's revenue and expenditure for the third quarter of the 2011/12 financial year, as well as spending on conditional grants for the same period. This report covers the first nine months (1 July 2011-31 March 2012) of the municipal financial year ending on 30 June 2012.

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

HIGHLIGHTS:

- Almost all municipalities now consistently produce in-year financial reports compared to three years ago when less than 50 municipalities regularly produced quarterly financial reports.
- This is a remarkable achievement given that the reporting facilitates transparency, better in-year management as well as the oversight of budgets, making these reports management tools and early warning mechanisms for councils to monitor and improve municipal performance.
- Information on municipal borrowing, detailing the instruments used by municipalities, is now available quarterly. As at 31 March 2012, total borrowing by municipalities amounted to R44.6 billion.
- Analysis of capital expenditure trends shows spending to be relatively low in the first six months of the financial year, but increasing significantly during the second half of the year. It is hoped that that spending will be more evenly spread across the financial year as municipalities get better at planning their capital expenditure.

KEY TRENDS:

Aggregate trends

1. On aggregate, municipalities had spent 63.8 per cent, or R163.9 billion, of the total adjusted budget of R256.8 billion as at 31 March 2012 (third quarter YTD results for the 2011/12 financial year). In respect of revenue, aggregate billing and other revenue amounted to 67.1 per cent, or R192.5 billion, of a total revenue budget of R286.7 billion.
2. On the revenue side, metropolitan municipalities had collected 68 per cent or R115.9 billion of billed and other revenue of the total adjusted revenue budget of R170.6 billion. Ekurhuleni had the highest proportion at 72.6 per cent, followed by Tshwane at 71.3 per cent, while Mangaung reported the lowest proportion at 56.9 per cent.
3. Quarter-on-quarter comparison of the in-year figures shows that the metros, on average, increased revenue by 17.4 per cent compared to the third quarter of the previous financial year. Most of this increase can be attributed to higher rates and tariffs, rather than efficiency improvements in revenue management.
4. The aggregate adjusted capital budget for all municipalities in the 2011/12 financial year was R46 billion, of which only R18.8 billion or 40.8 per cent had been spent by 31 March 2012. This reflects the challenges of planning for the implementation of capital projects.
5. The aggregate adjusted capital budget for metros in the 2011/12 financial year is R22.3 billion of which the metros had spent R9.6 billion or 43 per cent by 31 March 2012.
 - a. By the end of the third quarter Ekurhuleni had spent 49 per cent of its adjusted capital budget and Cape Town 44.6 per cent; and
 - b. Spending has been low in Buffalo City and Joburg where only 18.9 and 42.2 per cent respectively had been spent by the end of the third quarter.
6. Aggregate municipal consumer debts amounted to R76.6 billion as at 31 March 2012, of which national and provincial governments accounted for 4.6 per cent or R3.5 billion. Households account for the largest component of consumer debtors, accounting for 64.9 per cent or R 49.8 billion. It is accepted that a certain percentage of this debt is probably irrecoverable because municipalities have not been writing-off irrecoverable debts on a consistent basis. National Treasury is currently working on reporting processes to get better information in this regard.
7. As at 31 March 2012, outstanding debt due to metropolitan municipalities was R45 billion. This represents an increase of R7 billion or 18.4 per cent from the third quarter of the 2010/11 financial year, of which City of Joburg accounted for 31.8 per cent, or R14.3 billion.
8. Outstanding consumer debt in secondary cities totalled R13.6 billion as at 31 March 2012, up R1.3 billion from the R12.3 billion reported in the corresponding period in the 2010/11 financial year. Household debt accounted for R9.8 billion or 72 per cent of the total outstanding debt. Of the total household debt, R8.3 billion or 84.8 per cent has been outstanding for more than 90 days.
9. Municipalities owed R11.1 billion as at 31 March 2012, an overall increase of R1.4 billion compared to the R9.7 billion reported in the third quarter of 2010/11. Free State had the highest percentage of creditors outstanding for more than 90 days at 63 per cent of total outstanding municipal creditors, followed by Limpopo at 56.3 per cent and North West at 44.7 per cent.
10. Analysis of the collection rates, municipalities were only able to collect 94.5 per cent of billed revenue for the third quarter, compared with 94.6 per cent for the second quarter and 79.3 per cent for the first quarter. Both the first and second quarter figures have been

restated. Municipalities on average had budgeted for a 91.8 per cent collection rate, which was adjusted to 96.2 per cent during the adjustments budget process.

11. The underperformance of actual collections against billed revenue can be attributed to, amongst others, the affordability of municipal services. The ongoing economic slowdown and substantial increases in electricity tariffs are starting to impact on affordability and subsequently the ability of consumers to pay for services.

Conditional Grants

12. The Division of Revenue Act, 2011 (Act No.6 of 2011) allocated R31.5 billion as conditional transfers (both direct and indirect transfers) to local government. This amount excluded the unconditional transfer (Equitable Share) of R34.1 billion and the sharing of the fuel levy of R8.6 billion which brings the total amount allocated to local government to R65.6 billion.
13. On 20 December 2011, the Minister of Finance approved an adjustment (Government Gazette No. 34880 of 2011), which increased the amount allocated to local government conditional grants by R57.8 million.
14. By the end of the third quarter the national departments administering conditional grants had transferred R22.6 billion or 91 per cent of the direct conditional grants to municipalities. According to expenditure reports from national departments, municipalities had spent only 46.3 per cent or R9.3 billion of the transferred amount.
15. Municipalities receiving direct conditional grants reported an average expenditure of 48.7 per cent or R9.8 billion of the R20.1 billion allocated directly to municipalities. However, this number might be understated because only 155 of 278 municipalities have complied with the expenditure verification process.
16. The above expenditure performance excludes performance against the Urban Settlement Development Grant (USDG), the Expanded Public Works (EPWP) incentive grant, unallocated programmes and all schedule 7 grants.
17. A summary of key aggregated information is included in the tables in **Annexure A**.
18. Reconciliation between the 2011/12 MTREF budget publication released on 30 November 2011 and the 3rd quarter publication is reflected in **Annexure B**.

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

ENDS

NOTE TO EDITORS:

- This information is published in terms of Sections 71 of the Municipal Finance Management Act, 2003 (Act No. 56 of 2003) (MFMA) and 30(3) of the 2011 Division of Revenue Act. The budgeted figures shown are based on the 2011/12 adjusted budgets approved by municipal councils after their six month review of their performance.
- In terms of the process, Municipal Managers and Chief Financial Officers were required to sign and submit data to the National Treasury by 7 May 2012. Any queries on the figures in the statement should therefore be referred to the relevant Municipal Manager or Chief Financial Officer. Queries on conditional grants may be referred to the national department responsible for administering the grant.
- This third quarter publication covers 272 municipalities.

Personnel related information:

The latest information with regard to personnel related information is also now available at the following links:

[SA22 - Municipal Personnel Spending:](#)

- This shows municipal spending on employee costs by category of expenditure (basic salaries, overtime etc.) for the period 2007/08 to 2013/14. It was compiled by municipalities for their 2011/12 budgets. Note that there are gaps in the information where National Treasury was unable to obtain information from certain municipalities. However, given that the municipalities that have not reported are very small, the impact this has on the reliability of the aggregate figures is equally small.

[SA23 - Salaries and Benefits of Councillors and Senior Managers](#)

- This shows the salaries of councillors and senior managers of municipalities.

[SA24 - Staff Head Count information per Municipality by Province](#)

- This shows the number of personnel employed at different skills levels and in the different functions. Again there are gaps in the information, but these do not affect the reliability of the aggregate numbers to any great degree.

STRUCTURE OF INFORMATION RELEASED:

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

- Municipal Budget Statements:
 - a. Cash Flow closing balances as at 31 March 2012,
 - b. High-level summary of revenue for 272 municipalities, and
 - c. High-level summary of expenditure for 272 municipalities.
- Summary of revenue and expenditure per function (electricity, water, etc):
 - a. High level summary of revenue per function, and
 - b. High level summary of expenditure per function.
- Consolidation of revenue and expenditure numbers for each municipality in one file.
- Detail per province per municipality.
- Summary of Conditional Grant (CG) Information for all municipalities and per grant.
- CG - Detail per province per Municipality.
- Summary of Conditional Grant (CG) information per programme.
- Section 71 summary information for the second quarter:
 - a. Summary of total monthly operating expenditure – 272 municipalities;
 - b. Summary of total monthly operating revenue – 272 municipalities;
 - c. Summary of total monthly capital expenditure – 272 municipalities;
 - d. Summary of total monthly capital revenue – 272 municipalities;
 - e. Summary – Metros;
 - f. Conditional Grant summary – Metros;
 - g. Summary – Top 19 municipalities;
 - h. Conditional Grant summary – Top 19 municipalities;
 - i. Summary – Provinces;
 - j. Conditional Grant summary – Provinces;
 - k. Analysis of Sources of Revenue – 277 municipalities; and
 - l. Listing of borrowing instruments – 172 municipalities.
- Non Compliance:
 - a. List municipalities not complying with Section 71 of the MFMA.

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

SUMMARY TABLES:

Aggregated revenue and expenditure for municipalities

Table 1: National aggregated revenue and expenditure as at 3rd quarter ended 31 March 2012

R thousands	Adjusted Budget			Third Quarter 2011/12				Year to date: 31 March 2012				Third Quarter 2010/11				Q3 of 2010/11 to Q3 of 2011/12
	Operating	Capital	Total	Operating	Capital	Total	3rd Q as % of adj budget	Operating	Capital	Total	Total as % of adj budget	Operating	Capital	Total	Total as % of adj budget	
Expenditure																
Category A (Metro)	129 097 392	22 298 197	151 395 589	30 651 322	3 633 207	34 284 529	22.6%	93 604 819	9 583 397	103 188 216	68.2%	26 854 628	2 938 194	29 792 821	64.8%	15.1%
Category B (Local)	68 475 374	16 254 071	84 729 445	14 072 676	1 982 591	16 055 267	18.9%	43 363 577	6 517 495	49 881 072	58.9%	13 350 843	2 156 361	15 507 204	59.5%	3.5%
Category C (District)	13 167 417	7 472 124	20 639 540	2 848 697	957 952	3 806 649	18.4%	8 100 878	2 694 276	10 795 154	52.3%	2 568 642	716 943	3 285 585	56.9%	15.9%
Total	210 740 182	46 024 392	256 764 574	47 572 694	6 573 750	54 146 445	21.1%	145 069 274	18 795 168	163 864 442	63.8%	42 774 113	5 811 498	48 585 610	62.5%	11.4%
Revenue																
Category A (Metro)	148 279 573	22 298 197	170 577 770	35 004 175	3 633 207	38 637 382	22.7%	106 398 506	9 583 396	115 981 902	68.0%	29 964 608	2 938 194	32 902 801	67.0%	17.4%
Category B (Local)	75 223 706	15 573 181	90 796 887	15 918 166	1 844 729	17 762 894	19.6%	54 008 972	6 238 639	60 247 610	66.4%	14 587 351	1 999 445	16 586 796	70.8%	7.1%
Category C (District)	18 224 493	7 265 945	25 490 437	4 434 201	958 110	5 392 312	21.2%	13 649 401	2 663 194	16 312 595	64.0%	3 806 675	709 248	4 515 923	82.1%	19.4%
Total	241 727 771	45 137 323	286 865 094	55 356 542	6 436 047	61 792 588	21.5%	174 056 879	18 485 228	192 542 107	67.1%	48 358 634	5 646 887	54 005 521	69.4%	14.4%

Source: National Treasury Local Government database

Aggregate revenue trends for metros

Table 2: Metros aggregated revenue as at 3rd quarter ended 31 March 2012

R thousands	Adjusted Budget			Third Quarter 2011/12				Year to date: 31 March 2012				Third Quarter 2010/11				Q3 of 2010/11 to Q3 of 2011/12
	Operating Revenue	Capital Revenue	Total	Operating Revenue	Capital Revenue	Total	3rd Q as % of adjusted budget	Operating Revenue	Capital Revenue	Total	Total Rev as % of adj budget	Operating Revenue	Capital Revenue	Total	Total Rev as % of adj budget	
Buffalo City	4 018 908	725 646	4 744 554	688 392	50 369	738 761	15.6%	2 877 061	136 809	3 013 871	63.5%	502 385	62 087	564 472	69.7%	30.9%
Cape Town	32 394 861	4 643 726	37 038 586	8 006 958	850 133	8 857 091	23.9%	23 133 932	2 068 980	25 202 913	68.0%	7 150 110	495 052	7 645 161	66.8%	15.9%
Ekurhuleni Metro	21 160 159	2 252 104	23 412 263	4 816 892	540 331	5 357 223	22.9%	15 903 743	1 103 603	17 007 346	72.6%	4 238 009	262 038	4 500 047	69.7%	19.0%
eThekweni	26 333 214	5 302 103	31 635 317	6 114 378	687 044	6 801 422	21.5%	18 696 209	2 265 871	20 962 080	66.3%	5 741 364	668 730	6 410 094	66.3%	6.1%
City Of Johannesburg	32 616 362	3 749 203	36 365 565	7 318 591	614 497	7 933 088	21.8%	22 889 792	1 583 784	24 473 576	67.3%	6 344 353	723 018	7 067 371	65.1%	12.2%
Mangaung	4 470 948	815 046	5 285 995	752 150	121 655	873 806	16.5%	2 654 225	355 514	3 009 739	56.9%	728 010	96 602	824 612	58.3%	6.0%
Nelson Mandela Bay	7 616 421	1 406 732	9 023 153	1 766 038	226 123	1 992 161	22.1%	5 258 359	608 298	5 866 657	65.0%	1 666 330	210 644	1 876 973	72.4%	6.1%
City Of Tshwane	19 668 700	3 403 637	23 072 337	5 540 776	543 055	6 083 830	26.4%	14 985 184	1 460 537	16 445 720	71.3%	3 594 046	420 024	4 014 070	67.9%	51.6%
Total	148 279 573	22 298 197	170 577 770	35 004 175	3 633 207	38 637 382	22.7%	106 398 506	9 583 396	115 981 902	68.0%	29 964 608	2 938 194	32 902 801	67.0%	17.4%

Source: National Treasury Local Government database

Aggregate expenditure trends for metros

Table 3: Metros aggregated expenditure as at 3rd quarter ended 31 March 2012

R thousands	Adjusted Budget			Third Quarter 2011/12				Year to date: 31 March 2012				Third Quarter 2010/11				Q3 of 2010/11 to Q3 of 2011/12
	Operating Expenditure	Capital Expenditure	Total	Operating Expenditure	Capital Expenditure	Total	3rd Q as % of adj budget	Operating Expenditure	Capital Expenditure	Total	Total Exp as % of adj budget	Operating Expenditure	Capital Expenditure	Total	Total Exp as % of adj budget	
Buffalo City	3 413 075	725 646	4 138 722	741 588	50 369	791 957	19.1%	2 289 635	136 809	2 426 444	58.6%	696 754	62 087	758 840	58.9%	4.4%
Cape Town	30 177 141	4 643 726	34 820 867	6 849 977	850 133	7 700 111	22.1%	20 570 192	2 068 980	22 639 172	65.0%	6 063 184	495 052	6 558 236	63.9%	17.4%
Ekurhuleni Metro	20 908 641	2 252 104	23 160 745	4 877 506	540 331	5 417 837	23.4%	14 969 365	1 103 603	16 072 968	69.4%	4 336 845	262 038	4 598 883	66.6%	17.8%
eThekweni	23 966 381	5 302 103	29 268 484	5 258 443	687 044	5 945 487	20.3%	15 800 987	2 265 871	18 066 858	61.7%	4 316 901	668 730	4 985 631	62.9%	19.3%
City Of Johannesburg	29 358 254	3 749 203	33 107 457	6 641 245	614 497	7 255 742	21.9%	21 080 769	1 583 785	22 664 554	68.5%	6 358 737	723 018	7 081 756	69.2%	2.5%
Mangaung	(3 750 588)	815 046	(2 935 542)	748 844	121 655	870 499	(29.7%)	2 218 669	355 514	2 574 183	(87.7%)	635 752	96 602	732 353	57.8%	18.9%
Nelson Mandela Bay	6 621 119	1 406 732	8 027 851	1 526 246	226 123	1 752 369	21.8%	4 402 254	608 298	5 010 552	62.4%	1 368 279	210 644	1 578 923	65.0%	11.0%
City Of Tshwane	18 403 369	3 403 637	21 807 006	4 007 473	543 055	4 550 527	20.9%	12 272 948	1 460 537	13 733 485	63.0%	3 078 175	420 024	3 498 199	62.3%	30.1%
Total	129 097 392	22 298 197	151 395 589	30 651 322	3 633 207	34 284 529	22.6%	93 604 819	9 583 397	103 188 216	68.2%	26 854 628	2 938 194	29 792 821	64.8%	15.1%

Source: National Treasury Local Government database

Aggregated revenue and expenditure for secondary cities

Table 4: 19 Secondary cities aggregated budgets and expenditure as at 3rd quarter ended 31 March 2012

R thousands	Adjusted Budget			Third Quarter 2011/12				Year to date: 31 March 2012				Third Quarter 2010/11				Q3 of 2010/11 to Q3 of 2011/12
	Operating Expenditure	Capital Expenditure	Total	Operating Expenditure	Capital Expenditure	Total	3rd Q as % of adj budget	Operating Expenditure	Capital Expenditure	Total	Total Exp as % of adj budget	Operating Expenditure	Capital Expenditure	Total	Total Exp as % of adj budget	
City Of Matielosa	1 707 795	133 605	1 841 400	364 447	11 243	375 690	20.4%	1 012 268	74 283	1 086 551	59.0%	561 674	36 537	598 211	79.8%	(37.2%)
Drakenslein	1 199 886	320 261	1 520 147	249 610	48 031	297 641	19.6%	851 613	135 077	986 690	64.9%	246 572	42 223	288 796	58.1%	3.1%
Emalahleni (Mp)	-	-	-	255 707	7 066	262 774	-	813 087	11 076	824 163	-	347 107	26 812	373 919	60.7%	(29.7%)
Emfuleni	3 822 930	364 370	4 187 300	654 838	39 437	694 275	16.6%	2 114 287	106 169	2 220 456	53.0%	584 145	31 702	615 847	55.0%	12.7%
George	1 162 590	133 325	1 295 915	209 064	14 666	223 730	17.3%	716 822	55 372	772 194	59.6%	160 260	11 870	172 130	51.2%	30.0%
Govan Mbeki	1 055 979	145 354	1 201 333	245 172	12 007	257 179	21.4%	759 176	50 824	810 000	67.4%	195 186	16 315	211 501	61.7%	21.6%
Madibeng	949 715	284 250	1 233 965	208 426	52 620	261 046	21.2%	564 887	140 285	705 172	57.1%	170 988	6 710	177 699	56.9%	46.9%
Majjhambeng	1 487 579	557 222	2 044 801	287 146	38 865	326 011	15.9%	806 980	142 637	949 617	46.4%	235 508	29 918	265 425	52.5%	22.8%
Mbombela	1 552 607	535 596	2 088 203	438 372	79 360	517 732	24.8%	1 080 565	167 339	1 247 905	59.8%	266 990	114 402	381 392	45.2%	35.7%
Mogale City	1 663 896	176 951	1 840 847	492 716	33 175	525 890	28.6%	1 177 495	91 532	1 269 027	68.9%	263 227	28 906	292 133	59.5%	80.0%
Msunduzi	3 339 106	351 441	3 690 547	678 693	29 083	707 776	19.2%	1 916 989	80 249	1 997 238	54.1%	518 615	18 256	536 871	58.9%	31.8%
Newcastle	1 489 844	312 846	1 802 690	319 189	24 966	344 155	19.1%	969 887	114 064	1 083 951	60.1%	249 292	15 697	264 989	61.1%	29.9%
Polokwane	1 475 280	389 198	1 864 478	303 060	41 824	344 884	18.5%	993 059	159 520	1 152 579	61.8%	265 337	45 028	310 364	53.1%	11.1%
Rustenburg	2 277 492	528 576	2 806 068	406 942	47 837	454 778	16.2%	1 298 055	133 958	1 432 013	51.0%	541 537	37 431	578 968	71.2%	(21.5%)
Sol Plaafe	1 275 282	177 405	1 452 687	239 552	29 060	268 612	18.5%	793 783	79 383	873 165	60.1%	183 717	26 999	210 716	63.2%	27.5%
Stellenbosch	839 480	210 104	1 049 583	143 824	26 419	170 243	16.2%	458 544	67 028	525 572	50.1%	165 107	21 958	187 065	50.8%	(9.0%)
Sieve Tshwele	924 834	364 067	1 288 901	214 217	31 769	245 987	19.1%	645 879	115 955	761 834	59.1%	183 304	44 936	228 240	59.9%	7.8%
Tlokwe	788 796	118 956	907 752	177 332	14 487	191 819	21.1%	540 171	75 640	615 811	67.8%	130 950	41 748	172 698	64.4%	11.1%
uMhlatuze	1 920 720	166 771	2 087 490	489 123	28 692	517 815	24.8%	1 440 184	50 042	1 490 225	71.4%	479 441	8 165	487 606	68.3%	6.2%
Total	28 933 810	5 270 297	34 204 107	6 377 430	610 609	6 988 038	20.4%	18 953 732	1 850 432	20 804 164	60.8%	5 748 957	605 615	6 354 571	59.4%	10.0%

Source: National Treasury Local Government database

Operating expenditure per function for metros

Table 5: Metros aggregated budgets and expenditure per function as at 3rd quarter ended 31 March 2012

R thousands	Adjusted Budget	Third Quarter 2011/12		Year to date: 31 March 2012		Third Quarter 2010/11		Q3 of 2010/11 to Q3 of 2011/12
		Actual Expenditure	3rd Q as % of adj budget	Actual Expenditure	Total Expe as % of adj budget	Actual Expenditure	Total Exp as % of adj budget	
Water								
Buffalo City	292 220	90 598	31.0%	239 894	82.1%	61 930	69.4%	46.3%
Cape Town	3 491 761	912 453	26.1%	2 432 152	69.7%	790 843	70.3%	15.4%
Ekurhuleni Metro	3 206 857	732 073	22.8%	2 161 416	67.4%	614 953	70.0%	19.0%
eThekwini	3 217 656	856 765	26.6%	2 162 558	67.2%	648 236	62.7%	32.2%
City Of Johannesburg	2 777 177	1 208 772	43.5%	3 661 934	131.9%	1 144 228	77.6%	5.6%
Mangaung	(400 498)	92 729	(23.2%)	289 996	(72.4%)	84 676	80.4%	9.5%
Nelson Mandela Bay	491 633	110 569	22.5%	316 738	64.4%	148 483	88.5%	(25.5%)
City Of Tshwane	2 222 865	557 896	25.1%	1 513 219	68.1%	352 395	71.1%	58.3%
Total	15 299 672	4 561 854	29.8%	12 777 907	83.5%	3 845 744	71.5%	18.6%
Electricity								
Buffalo City	1 060 235	216 906	20.5%	765 438	72.2%	197 150	68.3%	10.0%
Cape Town	7 643 424	1 593 078	20.8%	5 182 805	67.8%	1 320 149	67.6%	20.7%
Ekurhuleni Metro	8 967 663	1 937 790	21.6%	6 527 907	72.8%	1 395 473	71.6%	38.9%
eThekwini	8 361 238	1 710 865	20.5%	5 655 393	67.6%	1 381 056	67.4%	23.9%
City Of Johannesburg	10 639 532	1 976 721	18.6%	7 561 319	71.1%	1 908 902	72.9%	3.6%
Mangaung	(1 438 444)	278 550	(19.4%)	876 612	(60.9%)	229 397	61.4%	21.4%
Nelson Mandela Bay	2 490 100	496 991	20.0%	1 590 567	63.9%	424 861	55.2%	17.0%
City Of Tshwane	6 983 476	1 553 866	22.3%	4 913 842	70.4%	1 085 604	73.5%	43.1%
Total	44 707 224	9 764 767	21.8%	33 073 882	74.0%	7 942 592	69.4%	22.9%
Waste Water Management								
Buffalo City	326 024	73 437	22.5%	214 897	65.9%	65 625	60.8%	11.9%
Cape Town	1 808 095	444 211	24.6%	1 282 194	70.9%	360 278	69.7%	23.3%
Ekurhuleni Metro	419 402	100 883	24.1%	302 839	72.2%	3 804	169.3%	2551.9%
eThekwini	1 159 662	244 473	21.1%	694 187	59.9%	197 352	60.8%	23.9%
City Of Johannesburg	1 851 451	-	-	-	-	-	-	-
Mangaung	(136 082)	30 802	(22.6%)	89 658	(65.9%)	25 977	57.5%	18.6%
Nelson Mandela Bay	433 987	84 602	19.5%	246 298	56.8%	108 392	57.9%	(21.9%)
City Of Tshwane	455 019	104 786	23.0%	276 793	60.8%	150 665	65.0%	(30.5%)
Total	6 317 559	1 083 193	17.1%	3 106 867	49.2%	912 092	65.8%	18.8%
Waste Management								
Buffalo City	197 996	38 244	19.3%	99 387	50.2%	35 919	60.5%	6.5%
Cape Town	2 033 033	484 145	23.8%	1 413 952	69.5%	448 484	67.0%	8.0%
Ekurhuleni Metro	983 393	275 995	28.1%	713 866	72.6%	177 352	60.2%	55.6%
eThekwini	998 365	257 020	25.7%	652 354	65.3%	244 218	66.2%	5.2%
City Of Johannesburg	1 230 791	392 206	31.9%	975 724	79.3%	280 246	77.6%	40.0%
Mangaung	(100 849)	22 166	(22.0%)	60 537	(60.0%)	18 030	74.6%	22.9%
Nelson Mandela Bay	311 457	72 824	23.4%	186 391	59.8%	58 758	65.5%	23.9%
City Of Tshwane	890 543	230 463	25.9%	556 026	62.4%	170 394	48.4%	35.3%
Total	6 544 729	1 773 062	27.1%	4 658 238	71.2%	1 433 401	65.5%	23.7%

Source: National Treasury Local Government database

Operating expenditure per function for secondary cities

Table 6a: 19 Secondary cities aggregated budgets and expenditure per function as at 3rd quarter ended 31 March 2012

R thousands	Adjusted Budget	Third Quarter 2011/12		Year to date: 31 March 2012		Third Quarter 2010/11		Q3 of 2010/11 to Q3 of 2011/12
		Actual Expenditure	3rd Q as % of adj budget	Actual Expenditure	Total Exp as % of adj budget	Actual Expenditure	Total Exp as % of adj budget	
Water								
City Of Matlosana	193 917	34 099	17.6%	118 480	61.1%	42 929	341.8%	(20.6%)
Drakenstein	59 030	8 440	14.3%	43 085	73.0%	14 855	67.7%	(43.2%)
Emalaheni (Mp)	-	21 580	-	79 748	-	38 589	73.4%	(44.1%)
Emfuleni	377 228	115 121	30.5%	297 684	78.9%	96 042	83.2%	19.9%
George	117 854	21 791	18.5%	65 940	56.0%	7 201	37.9%	202.6%
Gov an Mbeki	188 262	50 513	26.8%	143 691	76.3%	35 568	59.7%	42.0%
Madibeng	-	3 311	-	3 311	-	13 618	35.1%	(75.7%)
Matjhabeng	207 741	38 641	18.6%	106 645	51.3%	28 197	45.4%	37.0%
Mbombela	123 219	31 880	25.9%	72 851	59.1%	21 320	41.0%	49.5%
Mogale City	228 379	65 148	28.5%	160 884	70.4%	33 007	61.7%	97.4%
Msunduzi	592 785	145 809	24.6%	272 355	45.9%	33 580	51.7%	334.2%
New castle	243 399	40 607	16.7%	152 732	62.7%	39 248	74.8%	3.5%
Polokwane	195 305	44 330	22.7%	134 182	68.7%	44 269	63.3%	0.1%
Rustenburg	326 560	74 452	22.8%	224 449	68.7%	86 527	76.2%	(14.0%)
Sol Plaatje	117 099	26 517	22.6%	66 656	56.9%	26 298	57.8%	0.8%
Stellenbosch	56 967	10 953	19.2%	26 814	47.1%	9 373	37.5%	16.9%
Steve Tshwete	58 157	15 887	27.3%	40 014	68.8%	10 789	71.0%	47.3%
Tlokwe	34 735	10 392	29.9%	46 329	133.4%	5 987	61.6%	73.6%
uMhlatuze	325 286	76 652	23.6%	237 487	73.0%	106 241	68.6%	(27.9%)
Total	3 445 922	836 123	24.3%	2 293 337	66.6%	693 639	65.4%	20.5%

Source: National Treasury Local Government database

Table 6b: 19 Secondary cities aggregated budgets and expenditure per function as at 3rd quarter ended 31 March 2012

R thousands	Adjusted Budget	Third Quarter 2011/12		Year to date: 31 March 2012		Third Quarter 2010/11		Q3 of 2010/11 to Q3 of 2011/12
		Actual Expenditure	3rd Q as % of adj budget	Actual Expenditure	Total Exp as % of adj budget	Actual Expenditure	Total Exp as % of adj budget	
Electricity								
City Of Matlosana	454 412	127 333	28.0%	261 068	57.5%	69 255	74.7%	83.9%
Drakenstein	508 179	71 098	14.0%	359 720	70.8%	96 528	63.9%	(26.3%)
Emalaheni (Mp)	-	129 594	-	417 605	-	174 547	72.4%	(25.8%)
Emfuleni	1 069 491	232 759	21.8%	940 013	87.9%	195 613	69.3%	19.0%
George	349 751	65 657	18.8%	221 178	63.2%	52 386	59.0%	25.3%
Gov an Mbeki	378 040	73 959	19.6%	272 086	72.0%	62 442	81.1%	18.4%
Madibeng	-	35 741	-	35 741	-	58 544	95.7%	(38.9%)
Matjhabeng	231 024	89 331	38.7%	264 099	114.3%	67 360	98.1%	32.6%
Mbombela	425 533	118 900	27.9%	332 293	78.1%	74 359	62.9%	59.9%
Mogale City	577 663	150 045	26.0%	387 522	67.1%	85 815	60.2%	74.8%
Msunduzi	1 181 370	228 659	19.4%	789 418	66.8%	178 491	67.4%	28.1%
New castle	428 790	94 338	22.0%	283 840	66.2%	86 882	56.0%	8.6%
Polokwane	480 304	95 210	19.8%	347 744	72.4%	76 603	64.6%	24.3%
Rustenburg	1 141 104	150 484	13.2%	543 424	47.6%	253 473	80.8%	(40.6%)
Sol Plaatje	397 053	70 075	17.6%	271 086	68.3%	41 747	69.3%	67.9%
Stellenbosch	279 247	48 424	17.3%	158 561	56.8%	39 072	58.7%	23.9%
Steve Tshwete	314 315	65 000	20.7%	216 307	68.8%	53 415	70.4%	21.7%
Tlokwe	434 941	59 907	13.8%	191 773	44.1%	24 293	64.0%	146.6%
uMhlatuze	919 527	238 715	26.0%	713 146	77.6%	180 037	76.7%	32.6%
Total	9 570 743	2 145 230	22.4%	7 006 625	73.2%	1 870 862	70.7%	14.7%

Source: National Treasury Local Government database

Table 6c: 19 Secondary cities aggregated budgets and expenditure per function as at 3rd quarter ended 31 March 2012

R thousands	Adjusted Budget	Third Quarter 2011/12		Year to date: 31 March 2012		Third Quarter 2010/11		Q3 of 2010/11 to Q3 of 2011/12
		Actual Expenditure	3rd Q as % of adj budget	Actual Expenditure	Total Exp as % of adj budget	Actual Expenditure	Total Exp as % of adj budget	
Waste Water Management								
City Of Matlosana	113 260	10 655	9.4%	48 501	42.8%	31 789	37.6%	(66.5%)
Drakenstein	49 600	15 570	31.4%	40 964	82.6%	12 067	69.1%	29.0%
Emalahleni (Mp)	-	9 807	-	29 318	-	14 793	74.5%	(33.7%)
Emfuleni	78 339	16 732	21.4%	58 103	74.2%	21 757	25.9%	(23.1%)
George	78 234	13 714	17.5%	50 089	64.0%	15 396	38.4%	(10.9%)
Govan Mbeki	71 799	10 589	14.7%	31 892	44.4%	14 869	66.5%	(28.8%)
Madibeng	-	3 366	-	3 366	-	8 260	85.9%	(59.2%)
Matjhabeng	-	8 669	-	23 226	-	12 817	52.0%	(32.4%)
Mbombela	84 361	17 346	20.6%	42 835	50.8%	10 269	38.6%	68.9%
Mogale City	79 484	33 957	42.7%	58 668	73.8%	20 735	73.6%	63.8%
Msunduzi	221 106	2 175	1.0%	7 222	3.3%	1 344	30.5%	61.9%
Newcastle	41 500	10 803	26.0%	31 726	76.4%	21 077	73.7%	(48.7%)
Polokwane	42 820	6 924	16.2%	21 256	49.6%	6 442	35.8%	7.5%
Rustenburg	85 688	20 759	24.2%	56 613	66.1%	29 098	79.3%	(28.7%)
Sol Plaatje	42 359	10 807	25.5%	28 046	66.2%	8 560	67.1%	26.2%
Stellenbosch	51 499	8 715	16.9%	27 811	54.0%	9 065	42.9%	(3.9%)
Steve Tshwete	54 433	11 640	21.4%	39 095	71.8%	12 273	70.7%	(5.2%)
Tlokwe	23 159	8 710	37.6%	24 392	105.3%	17 178	53.1%	(49.3%)
uMhlatuze	115 666	29 611	25.6%	91 038	78.7%	37 005	75.0%	(20.0%)
Total	1 233 306	250 550	20.3%	714 163	57.9%	304 793	51.7%	(17.8%)

Source: National Treasury Local Government database

Table 6d: 19 Secondary cities aggregated budgets and expenditure per function as at 3rd quarter ended 31 March 2012

R thousands	Adjusted Budget	Third Quarter 2011/12		Year to date: 31 March 2012		Third Quarter 2010/11		Q3 of 2010/11 to Q3 of 2011/12
		Actual Expenditure	3rd Q as % of adj budget	Actual Expenditure	Total Exp as % of adj budget	Actual Expenditure	Total Exp as % of adj budget	
Waste Management								
City Of Matlosana	45 808	10 265	22.4%	29 608	64.6%	10 707	69.4%	(4.1%)
Drakenstein	38 992	10 551	27.1%	29 650	76.0%	9 114	62.8%	15.8%
Emalahleni (Mp)	-	13 210	-	38 350	-	17 439	77.1%	(24.3%)
Emfuleni	131 137	26 506	20.2%	73 552	56.1%	20 523	36.3%	29.1%
George	46 532	9 509	20.4%	26 360	56.6%	6 354	52.5%	49.7%
Govan Mbeki	46 329	10 456	22.6%	31 944	69.0%	10 806	50.4%	(3.2%)
Madibeng	-	-	-	-	-	-	-	-
Matjhabeng	-	-	-	-	-	-	-	-
Mbombela	117 655	33 030	28.1%	74 912	63.7%	29 836	64.6%	10.7%
Mogale City	95 575	26 018	27.2%	67 172	70.3%	11 584	56.3%	124.6%
Msunduzi	132 193	38 744	29.3%	121 535	91.9%	37 657	52.1%	2.9%
Newcastle	83 650	20 726	24.8%	60 679	72.5%	10 205	48.6%	103.1%
Polokwane	59 515	18 515	31.1%	49 948	83.9%	14 611	52.6%	26.7%
Rustenburg	72 508	18 702	25.8%	52 589	72.5%	25 513	84.6%	(26.7%)
Sol Plaatje	38 744	8 635	22.3%	28 286	73.0%	4 233	71.3%	104.0%
Stellenbosch	28 192	5 903	20.9%	16 892	59.9%	6 413	61.6%	(8.0%)
Steve Tshwete	53 149	13 039	24.5%	39 933	75.1%	11 760	74.1%	10.9%
Tlokwe	26 017	8 355	32.1%	23 125	88.9%	-	-	-
uMhlatuze	67 582	18 530	27.4%	52 381	77.5%	16 497	77.2%	12.3%
Total	1 083 578	290 693	26.8%	816 916	75.4%	243 251	58.8%	19.5%

Source: National Treasury Local Government database

Aggregated municipal debtors age analysis

Table 7a: National Debtors Age Analysis as at 3rd quarter ended 31 March 2012

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Written Off	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtor Age Analysis By Income Source												
Water	2 038 143	10.1%	798 463	3.9%	771 943	3.8%	16 668 089	82.2%	20 276 639	26.5%	272 342	1.3%
Electricity	4 196 406	32.9%	1 026 256	8.1%	541 414	4.2%	6 984 152	54.8%	12 748 229	16.6%	17 898	.1%
Property Rates	2 329 598	13.2%	642 961	3.7%	775 170	4.4%	13 856 899	78.7%	17 604 628	23.0%	28 431	.2%
Sanitation	817 136	11.1%	282 935	3.8%	280 093	3.8%	5 988 735	81.3%	7 368 899	9.6%	7 715	.1%
Refuse Removal	416 956	7.4%	196 804	3.5%	233 122	4.1%	4 784 241	85.0%	5 631 123	7.4%	18 748	.3%
Other	280 096	2.2%	384 093	3.0%	346 109	2.7%	11 969 962	92.2%	12 980 260	16.9%	593 877	4.6%
Total By Income Source	10 078 336	13.2%	3 331 511	4.3%	2 947 852	3.8%	60 252 079	78.6%	76 609 778	100.0%	939 010	1.2%
Debtor Age Analysis By Customer Group												
Government	434 572	12.3%	199 499	5.7%	280 764	8.0%	2 605 406	74.0%	3 520 240	4.6%	63 593	1.8%
Business	4 110 931	27.1%	931 432	6.1%	632 882	4.2%	9 504 939	62.6%	15 180 183	19.8%	94 959	.6%
Households	4 969 143	10.0%	1 905 962	3.8%	1 720 790	3.5%	41 158 086	82.7%	49 753 981	64.9%	451 268	.9%
Other	563 667	6.9%	294 578	3.6%	313 398	3.8%	6 983 070	85.6%	8 154 712	10.6%	497 442	6.1%
Total By Customer Group	10 078 312	13.2%	3 331 471	4.3%	2 947 834	3.8%	60 251 500	78.6%	76 609 117	100.0%	1 107 263	1.4%

Source: National Treasury Local Government Database

Debtors' age analysis for the metros

Table 7b: Metros Debtors Age Analysis as at 3rd quarter ended 31 March 2012

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
3rd Quarter Ended 31 March 2012										
Nelson Mandela Bay	550 710	29.9%	93 523	5.1%	28 789	1.6%	1 166 885	63.4%	1 839 908	4.1%
Buffalo City	166 495	19.6%	52 763	6.2%	32 718	3.9%	597 716	70.3%	849 692	1.9%
Mangaung	212 588	11.8%	203 717	11.3%	90 700	5.0%	1 296 135	71.9%	1 803 140	4.0%
Ekurhuleni Metro	1 029 556	10.5%	349 842	3.6%	268 246	2.7%	8 196 712	83.3%	9 844 356	21.9%
City Of Johannesburg	2 066 350	14.4%	609 991	4.3%	429 073	3.0%	11 213 804	78.3%	14 319 219	31.8%
City Of Tshwane	1 101 296	22.4%	129 422	2.6%	100 583	2.0%	3 587 271	72.9%	4 918 573	10.9%
eThekwini	709 163	13.7%	260 690	5.1%	155 875	3.0%	4 034 718	78.2%	5 160 446	11.5%
Cape Town	1 360 012	21.7%	228 492	3.6%	202 008	3.2%	4 480 063	71.4%	6 270 574	13.9%
Total	7 196 171	16.0%	1 928 440	4.3%	1 307 991	2.9%	34 573 305	76.8%	45 005 908	12.5%
3rd Quarter Ended 31 March 2011										
Nelson Mandela Bay	438 228	26.9%	104 637	6.4%	62 537	3.8%	1 023 498	62.8%	1 628 900	4.3%
Buffalo City	140 186	19.0%	44 400	6.0%	26 872	3.6%	525 577	71.3%	737 034	1.9%
Mangaung	200 396	14.2%	68 834	4.9%	64 476	4.6%	1 082 364	76.4%	1 416 071	3.7%
Ekurhuleni Metro	924 671	10.6%	361 981	4.1%	253 043	2.9%	7 198 775	82.4%	8 738 470	23.0%
City Of Johannesburg	2 518 083	22.2%	42 197	0.4%	402 374	3.5%	8 389 857	73.9%	11 352 512	29.9%
City Of Tshwane	765 658	20.8%	83 431	2.3%	73 232	2.0%	2 759 450	74.9%	3 681 772	9.7%
eThekwini	1 007 972	21.1%	226 875	4.7%	165 754	3.5%	3 379 017	70.7%	4 779 618	12.6%
Cape Town	1 213 453	21.3%	308 941	5.4%	175 527	3.1%	3 992 089	70.2%	5 690 010	15.0%
Total	7 208 648	19.0%	1 241 296	3.3%	1 223 815	3.2%	28 350 627	74.6%	38 024 387	12.5%
Movement between 31 March 2011 and 31 March 2012										
Nelson Mandela Bay	112 483		(11 114)		(33 748)		143 387		211 008	
Buffalo City	26 310		8 363		5 846		72 140		112 659	
Mangaung	12 192		134 883		26 223		213 771		387 070	
Ekurhuleni Metro	104 884		(12 139)		15 203		997 937		1 105 886	
City Of Johannesburg	(451 734)		567 794		26 699		2 823 947		2 966 706	
City Of Tshwane	335 638		45 991		27 351		827 821		1 236 801	
eThekwini	(298 808)		33 815		(9 879)		655 702		380 829	
Cape Town	146 559		(80 449)		26 480		487 973		580 564	
Total	(12 477)		687 144		84 176		6 222 678		6 981 522	
Growth rate Q3 of 2010/11 to Q3 of 2011/12										
Nelson Mandela Bay	25.7%		(10.6%)		(54.0%)		14.0%		13.0%	
Buffalo City	18.8%		18.8%		21.8%		13.7%		15.3%	
Mangaung	6.1%		196.0%		40.7%		19.8%		27.3%	
Ekurhuleni Metro	11.3%		(3.4%)		6.0%		13.9%		12.7%	
City Of Johannesburg	(17.9%)		1345.6%		6.6%		33.7%		26.1%	
City Of Tshwane	43.8%		55.1%		37.3%		30.0%		33.6%	
eThekwini	(29.6%)		14.9%		(6.0%)		19.4%		8.0%	
Cape Town	12.1%		(26.0%)		15.1%		12.2%		10.2%	
Total	(0.2%)		55.4%		6.9%		21.9%		18.4%	

Source: National Treasury Local Government Database

Table 7c: Metro Debtors Age Analysis as at 3rd quarter ended 31 March 2012

Debtor Age Analysis By Customer Group	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Written Off	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Government	255 430	17.5%	91 593	6.3%	34 049	2.3%	1 078 674	73.9%	1 459 746	3.2%	187	-
Business	3 116 244	27.9%	617 996	5.5%	381 500	3.4%	7 071 519	63.2%	11 187 259	24.9%	134	-
Households	3 666 595	12.4%	1 120 266	3.8%	803 619	2.7%	23 934 965	81.1%	29 525 445	65.6%	845	-
Other	157 902	5.6%	98 586	3.5%	88 823	3.1%	2 488 147	87.8%	2 833 458	6.3%	498 509	17.6%
Total By Customer Group	7 196 171	16.0%	1 928 440	4.3%	1 307 991	2.9%	34 573 305	76.8%	45 005 908	100.0%	499 674	1.1%

Source: National Treasury Local Government Database

Debtors' age analysis for secondary cities

Table 8a: 19 Secondary cities Debtors Age Analysis as at 3rd quarter ended 31 March 2012

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
City Of Matlosana	75 365	9.3%	37 423	4.6%	22 057	2.7%	671 323	83.3%	806 168	6.0%
Drakenstein	75 914	30.6%	11 910	4.8%	8 899	3.6%	151 687	61.1%	248 410	1.8%
Emalahleni (Mp)	75 622	10.5%	36 379	5.0%	21 949	3.0%	587 303	81.4%	721 253	5.3%
Emfuleni	158 916	6.1%	88 964	3.4%	76 742	2.9%	2 289 455	87.6%	2 614 077	19.3%
George	37 835	35.9%	3 199	3.0%	2 577	2.4%	61 882	58.7%	105 493	0.8%
Govan Mbeki	49 089	8.0%	20 159	3.3%	11 255	1.8%	529 334	86.8%	609 836	4.5%
Madibeng	56 216	8.2%	33 142	4.8%	23 700	3.5%	571 255	83.5%	684 313	5.1%
Majhlabeng	93 504	6.7%	64 857	4.7%	41 428	3.0%	1 194 242	85.7%	1 394 031	10.3%
Mbombela	74 916	16.5%	311	0.1%	39 102	8.6%	340 679	74.9%	455 008	3.4%
Mogale City	194 733	23.5%	14 135	1.7%	9 668	1.2%	611 644	73.7%	830 180	6.1%
Msunduzi	240 668	23.9%	53 808	5.3%	29 105	2.9%	685 507	67.9%	1 009 089	7.4%
Newcastle	28 665	3.7%	33 002	4.2%	22 239	2.8%	701 289	89.3%	785 194	5.8%
Polokwane	67 193	17.1%	33 735	8.6%	25 937	6.6%	265 231	67.6%	392 095	2.9%
Rustenburg	-	-	127 236	7.5%	63 195	3.7%	1 512 890	88.8%	1 703 321	12.6%
Sol Plaatje	72 609	11.7%	32 092	5.2%	24 768	4.0%	493 130	79.2%	622 600	4.6%
Stellenbosch	34 990	26.0%	5 168	3.8%	3 292	2.4%	91 198	67.7%	134 648	1.0%
Steve Tshwete	23 294	44.6%	3 399	6.5%	1 696	3.2%	23 807	45.6%	52 196	0.4%
Tlokwe	60 716	37.3%	10 134	6.2%	4 014	2.5%	88 015	54.0%	162 880	1.2%
uMhlathuze	150 668	69.6%	12 314	5.7%	5 038	2.3%	48 393	22.4%	216 412	1.6%
Total	1 570 913	11.6%	621 367	4.6%	436 661	3.2%	10 918 265	80.6%	13 547 206	5.3%

Source: National Treasury Local Government Database

Table 8b: 19 Secondary cities Debtors Age Analysis as at 3rd quarter ended 31 March 2012

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Written Off
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	%
Debtor Age Analysis By Customer Group											
Government	47 986	9.3%	22 599	4.4%	20 136	3.9%	423 861	82.4%	514 581	3.8%	-
Business	630 985	32.1%	160 819	8.2%	99 200	5.1%	1 071 642	54.6%	1 962 647	14.5%	-
Households	806 125	8.3%	394 790	4.0%	277 948	2.8%	8 275 648	84.8%	9 754 512	72.0%	-
Other	85 816	6.5%	43 159	3.3%	39 377	3.0%	1 147 114	87.2%	1 315 466	9.7%	-
Total	1 570 913	11.6%	621 367	4.6%	436 661	3.2%	10 918 265	80.6%	13 547 206	100.0%	-

Source: National Treasury Local Government Database

Collection rates

Table 9a: National collection rates as at 31 March 2012

	2010/11	Budget year 2011/12					
	Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	Q3 Mar Actual	YTD Actual
Collection Rate	104.59	91.78	96.22	79.27	94.62	94.50	88.91
Property rates	105.24	75.35	88.50	71.21	85.62	94.52	82.41
Service charges	105.01	97.97	99.47	82.70	98.53	95.42	91.85
Service charges - electricity revenue	106.62	78.21	95.84	80.18	98.42	91.59	89.55
Service charges - water revenue	86.47	81.01	101.79	80.35	87.06	78.39	81.99
Service charges - sanitation revenue	67.70	69.45	57.20	49.83	69.81	67.70	61.45
Service charges - refuse revenue	125.88	70.85	132.45	110.03	117.21	81.00	100.06
Service charges - other	264.81	3 600.42	(5 345.34)	2 484.53	(796.80)	(191.28)	(368.58)
Interest earned - outstanding debtors	77.96	43.06	66.47	63.56	58.20	58.87	60.10

Source: National Treasury Local Government Database

Table 9b: Metros collection rates as at 31 March 2012

	2010/11	Budget year 2011/12					
	Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	Q3 Mar Actual	YTD Actual
Collection Rate	101.82	93.62	93.69	82.80	96.97	94.67	91.15
Property rates	97.79	70.18	89.72	83.57	80.20	93.40	85.38
Service charges	103.66	102.23	95.70	82.79	103.67	95.67	93.55
Service charges - electricity revenue	109.73	79.05	93.61	80.89	104.93	92.65	92.07
Service charges - water revenue	84.13	81.25	106.23	80.80	90.34	77.43	82.96
Service charges - sanitation revenue	58.77	66.25	42.77	49.65	68.94	63.49	60.19
Service charges - refuse revenue	146.66	63.43	157.43	160.08	144.67	86.02	119.77
Service charges - other	252.71	(10 356.21)	(930.21)	216.53	(128.96)	(103.91)	(159.83)
Interest earned - outstanding debtors	79.08	32.48	48.34	62.79	61.77	59.55	61.29

Source: National Treasury Local Government Database

Aggregated municipal creditors age analysis

Table 10: Creditor Age Analysis for 3rd quarter as at 31 March 2012

R thousands	0 - 30 Days		30 - 60 Days		60 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Eastern Cape	490 200	74.3%	39 281	6.0%	15 882	2.4%	114 034	17.3%	659 397	5.9%
Free State	239 044	22.7%	66 052	6.3%	84 056	8.0%	661 836	63.0%	1 050 988	9.4%
Gauteng	5 416 804	98.4%	29 461	0.5%	15 848	0.3%	42 814	0.8%	5 504 926	49.4%
KwaZulu-Natal	1 803 561	96.3%	34 759	1.9%	9 736	0.5%	24 209	1.3%	1 872 265	16.8%
Limpopo	238 691	40.9%	14 354	2.5%	2 207	0.4%	328 189	56.3%	583 440	5.2%
Mpumalanga	123 438	77.3%	2 969	1.9%	3 769	2.4%	29 424	18.4%	159 600	1.4%
Northern Cape	87 766	67.9%	7 725	6.0%	6 733	5.2%	27 118	21.0%	129 342	1.2%
North West	288 870	39.6%	71 984	9.9%	42 789	5.9%	326 151	44.7%	729 795	6.5%
Western Cape	386 090	85.3%	21 632	4.8%	1 388	0.3%	43 561	9.6%	452 671	4.1%
Total	9 074 466	81.4%	288 216	2.6%	182 408	1.6%	1 597 335	14.3%	11 142 425	100.0%

Source: National Treasury Local Government Database

Conditional grants transfers, payments and expenditure as at 31 March 2012

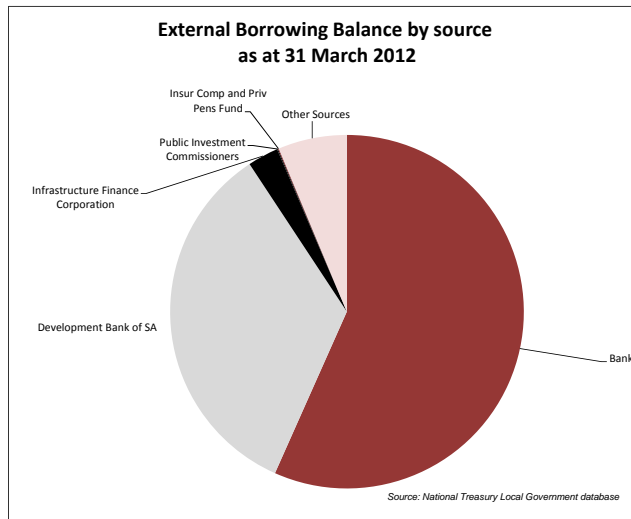
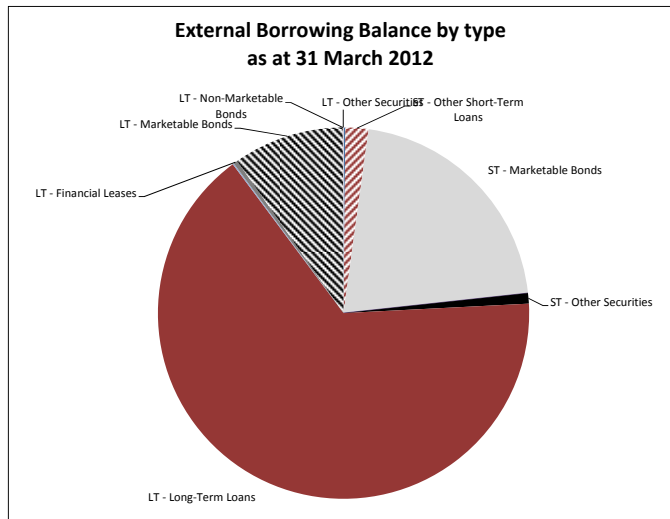
3rd Quarter Ended 31 March 2012

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

AGGREGATED FIGURES FOR ALL MUNICIPALITIES

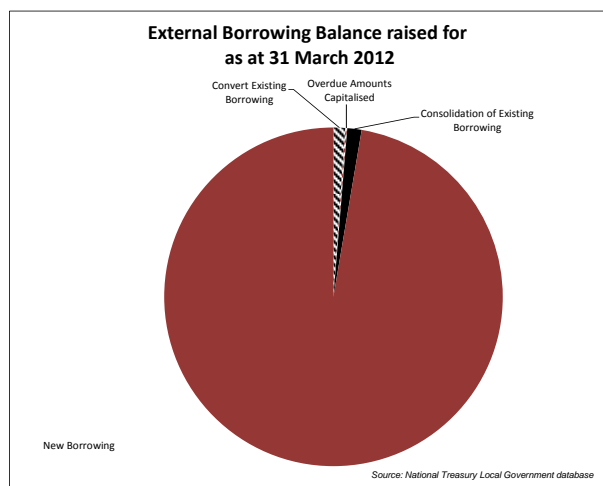
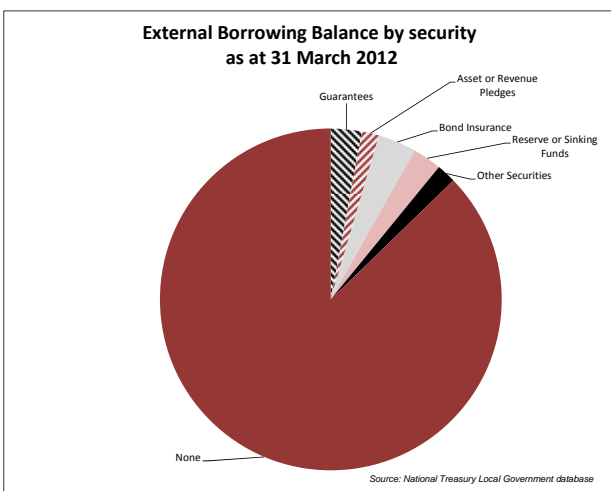
	Division of revenue Act No. 6 of 2011	Adjustment (Mid year)	Other Adjustments	Total Available 2011/12	Year to date		First Quarter		Second Quarter		Third Quarter		YTD Expenditure		% Changes from 2nd to 3rd Q		% Changes for the 3rd Q		Approved Roll Over		
					Approved payment schedule	Transferred to municipalities for direct grants	Actual expenditure National Department by 30 September 2011	Actual expenditure by municipalities by 30 September 2011	Actual expenditure National Department by 31 December 2011	Actual expenditure by municipalities by 31 December 2011	Actual expenditure National Department by 31 March 2012	Actual expenditure by municipalities by 31 March 2012	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 2011/12	YTD expenditure by municipalities	
R thousands																					
National Treasury (Vote 10)																					
Local Government Financial Management Grant	384 641	39 000	-	423 641	423 641	423 641	95 705	97 454	90 337	95 122	76 707	84 059	262 749	276 635	(15.1%)	(11.6%)	62.0%	65.3%	10 931	1 908	
Neighbourhood Development Partnership (Schedule 6)	750 000	-	-	750 000	750 000	738 393	99 599	113 374	68 140	151 412	190 328	128 269	358 067	393 055	179.3%	(15.3%)	47.7%	52.4%	156 293	23 559	
Neighbourhood Development Partnership (Schedule 7)	100 000	-	-	100 000	100 000	50 111	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Sub-Total Vote	1 234 641	39 000	-	1 273 641	1 273 641	1 212 145	195 304	210 827	158 477	246 535	267 035	212 328	620 816	669 690	68.5%	(13.9%)	52.9%	57.1%	167 224	25 467	
Cooperative Governance (Vote 3)																					
Municipal Systems Improvement Grant	219 420	790	-	220 210	220 210	220 210	16 194	39 676	22 646	56 146	16 118	44 011	54 958	139 833	(28.8%)	(21.6%)	25.0%	63.5%	4 834	1 050	
Disaster Relief Funds	32 236	-	-	32 236	32 236	32 236	-	-	-	-	-	8 496	-	8 496	-	-	-	26.4%	-	-	-
Internally Displaced People Management Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Sub-Total Vote	251 656	790	-	252 446	252 446	252 446	16 194	39 676	22 646	56 146	16 118	52 507	54 958	148 329	(28.8%)	(6.5%)	21.8%	58.8%	4 834	1 050	
Transport (Vote 37)																					
Public Transport Infrastructure and Systems Grant	4 803 347	-	-	4 803 347	4 803 347	4 611 647	226 060	186 075	553 133	573 030	439 701	571 546	1 218 894	1 330 651	(20.5%)	(0.3%)	25.4%	27.7%	1 062 878	46 556	
Rural Transport Grant	35 440	-	-	35 440	35 440	35 440	-	1 589	135	302	2 963	3 234	3 098	5 125	2094.8%	971.5%	8.7%	14.5%	-	-	
Sub-Total Vote	4 838 787	-	-	4 838 787	4 838 787	4 647 087	226 060	187 664	553 268	573 332	442 664	574 780	1 221 992	1 335 776	(20.0%)	0.3%	25.3%	27.6%	1 062 878	46 556	
Public Works (Vote 7)																					
Expanded Public Works Programme Incentive Grant (Municipally)	679 583	-	-	679 583	679 583	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Sub-Total Vote	679 583	-	-	679 583	679 583	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Energy (Vote 29)																					
Integrated National Electrification Programme (Municipal) Grant	1 096 612	-	-	1 096 612	1 096 612	1 096 612	197 105	137 716	153 626	250 712	96 446	278 893	447 177	667 322	(37.2%)	11.2%	40.8%	60.9%	67 613	6 470	
National Electrification Programme (Allocation in-kind) Grant	1 737 811	-	-	1 737 811	1 737 811	1 165 476	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Backlogs in the Electrification of Clinics and Schools (Allocation in-kind)																					
Electricity Demand Side Management (Municipal) Grant	280 000	-	-	280 000	280 000	280 000	-	19 403	16 322	41 256	115 985	52 284	132 307	112 944	610.6%	26.7%	47.3%	40.3%	39 269	10 906	
Electricity Demand Side Management (Eskom) Grant	118 800	-	-	118 800	118 800	118 800	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Sub-Total Vote	3 233 223	-	-	3 233 223	3 233 222	2 660 888	197 105	157 119	169 948	291 969	212 431	331 177	579 484	780 265	25.0%	13.4%	42.1%	56.7%	106 882	17 376	
Water Affairs (Vote 38)																					
Backlogs in Water and Sanitation at Clinics and Schools Grant																					
Implementation of Water Services Projects	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Regional Bulk Infrastructure Grant	1 704 140	(18 038)	-	1 686 102	1 686 102	1 259 990	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Water Services Operating and Transfer Subsidy Grant (Schedule 6)	560 794	(18 449)	-	542 345	542 345	542 345	194 545	189 952	215 401	260 598	104 874	181 508	514 820	632 058	(51.3%)	(30.3%)	94.9%	116.5%	14 691	5 196	
Water Services Operating and Transfer Subsidy Grant (Schedule 7)	99 935	28 507	-	128 442	128 442	97 982	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Municipal Drought Relief Grant	450 000	-	-	450 000	450 000	450 000	125 096	59 909	60 595	83 668	56 767	69 610	242 458	213 186	(6.3%)	(16.8%)	53.9%	47.4%	6 730	1 840	
Sub-Total Vote	2 814 869	(7 980)	-	2 806 889	2 806 889	2 350 317	319 641	249 861	275 996	344 265	161 641	251 118	757 278	845 244	(41.4%)	(27.1%)	76.3%	85.2%	21 421	7 037	
Sport and Recreation South Africa (Vote 19)																					
2010 World Cup Host City Operating Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2010 FIFA World Cup Stadiums Development Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Sub-Total Vote	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Human Settlements (Vote 31)																					
Rural Households Infrastructure Grant	231 500	26 008	-	257 508	257 505	77 754	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Sub-Total Vote	231 500	26 008	-	257 508	257 505	77 754	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Sub-Total	13 284 259	57 818	-	13 342 077	13 342 073	11 200 637	954 304	845 147	1 180 335	1 512 246	1 099 889	1 421 910	3 234 528	3 779 304	(6.8%)	(6.0%)	37.5%	43.8%	1 363 239	97 486	
Cooperative Governance (Vote 3)																					
Municipal Infrastructure Grant	11 443 505	-	-	11 443 505	11 443 505	11 443 489	1 849 815	1 810 359	1 985 218	2 224 891	2 230 809	1 960 924	6 065 842	5 996 173	12.4%	(11.9%)	53.0%	52.4%	1 067 143	93 975	
Sub-Total Vote	11 443 505	-	-	11 443 505	11 443 505	11 443 489	1 849 815	1 810 359	1 985 218	2 224 891	2 230 809	1 960 924	6 065 842	5 996 173	12.4%	(11.9%)	53.0%	52.4%	1 067 143	93 975	
Sub-Total	11 443 505	-	-	11 443 505	11 443 505	11 443 489	1 849 815	1 810 359	1 985 218	2 224 891	2 230 809	1 960 924	6 065 842	5 996 173	12.4%	(11.9%)	53.0%	52.4%	1 067 143	93 975	
Total	24 727 764	57 818	-	24 785 582	24 785 578	22 644 126	2 804 118	2 655 506	3 165 553	3 737 137	3 330 698	3 382 834	9 300 370	9 775 477	5.2%	(9.5%)	46.3%	48.7%	2 430 382	191 461	

Borrowing instruments



Type	Balance (R'000)
ST - Bank Overdraft	69 511
ST - Other Short-Term Loans	897 758
ST - Marketable Bonds	9 420 050
ST - Non-Marketable Bonds	200
ST - Other Securities	400 913
LT - Long-Term Loans	29 288 042
LT - Instalment Credit	46 853
LT - Financial Leases	163 623
LT - Marketable Bonds	4 300 000
LT - Non-Marketable Bonds	6 805
LT - Other Securities	23 791
TOTAL	44 617 546

Source	Balance (R'000)
General Public	3 410
Banks	25 280 669
Development Bank of SA	15 189 716
Infrastructure Finance Corporation	1 262 401
Public Investment Commissioners	41 133
Insur Comp and Priv Pens Fund	35 635
Municipal Pension Funds	325
Other Public Pension Funds	
Unit Trusts	
Internal Funds	
Other Sources	2 804 258
TOTAL	44 617 547



Security	Balance (R'000)
Guarantees	1 303 795
Asset or Revenue Pledges	730 823
Bond Insurance	1 615 000
Reserve or Sinking Funds	1 212 927
Other Securities	821 239
None	38 933 763
TOTAL	44 617 547

Raised For	Balance (R'000)
Convert Existing Borrowing	504 993
Overdue Amounts Capitalised	78 606
Consolidation of Existing Borrowing	607 426
New Borrowing	43 426 521
Bridging Finance	
TOTAL	44 617 546

Reconciliation of published 2011/12 MTREF budget information and section 71 in-year reporting

- When measured against various enhancements and transitional arrangements in terms of the Municipal Budget and Reporting Regulations, the reported results for the third quarter show better alignment against the 2011/12 MTREF budget figures.
- However, the third quarter figures may be overstated because 31 municipalities are still including in their Section 71 in-year reports internal transfers as part of their operational revenue. In addition, internal transfers and debt tends to overstate the actual revenue generated to fund the capital budget. The above tables therefore reconcile the published adjusted budget figures and the 3rd quarter section 71 in-year reporting publication.

Table 13: National aggregated revenue and expenditure as at 3rd quarter ended 31 March 2012

	Adjusted Budget			Third Quarter 2011/12				Year to date: 31 March 2012				Third Quarter 2010/11				Q3 of 2010/11 to Q3 of 2011/12
	Operating	Capital	Total	Operating	Capital	Total	3rd Q as % of adj budget	Operating	Capital	Total	Total as % of adj budget	Operating	Capital	Total	Total as % of adj budget	
R thousands																
Expenditure																
Category A (Metro)	129 097 392	22 298 197	151 395 589	30 651 322	3 633 207	34 284 529	22.6%	93 604 819	9 583 397	103 188 216	65.0%	26 854 628	2 938 194	29 792 821	21.4%	
Category B (Local)	68 475 374	16 254 071	84 729 445	14 072 676	1 982 591	16 055 267	18.9%	43 363 577	6 517 495	49 881 072	61.1%	13 350 843	2 156 361	15 507 204	18.5%	
Category C (District)	13 167 417	7 472 124	20 639 540	2 848 697	957 952	3 806 649	18.4%	8 100 878	2 694 276	10 795 154	53.4%	2 568 642	716 943	3 285 585	17.0%	
Total incl indirect expenditure	210 740 182	46 024 392	256 764 574	47 572 694	6 573 750	54 146 445	21.1%	145 069 274	18 795 168	163 864 442	62.9%	42 774 113	5 811 498	48 585 610	20.1%	
Less:																
Indirect operating expenditure	13 254 398	-	13 254 398	2 624 616	-	2 624 616		7 650 844	-	7 650 844		2 408 863	-	2 408 863		
Taxation	392 916	-	392 916	5 196	-	5 196		17 440	-	17 440		2 967	-	2 967		
Total expenditure	197 092 868	46 024 392	243 117 261	44 942 882	6 573 750	51 516 633	21.2%	137 400 991	18 795 168	156 196 159	62.7%	40 362 283	5 811 498	46 173 780	19.7%	
Revenue																
Category A (Metro)	148 279 573	22 298 197	170 577 770	35 004 175	3 633 207	38 637 382	22.7%	106 398 506	9 583 396	115 981 902	68.1%	29 964 608	2 938 194	32 902 801	22.9%	
Category B (Local)	75 223 706	15 573 181	90 796 887	15 918 166	1 844 729	17 762 894	19.6%	54 008 972	6 238 639	60 247 610	70.0%	14 587 351	1 999 445	16 586 796	26.9%	
Category C (District)	18 224 493	7 265 945	25 490 437	4 434 201	958 110	5 392 312	21.2%	13 649 401	2 663 194	16 312 595	66.5%	3 806 675	709 248	4 515 923	29.2%	
Total incl indirect revenue and capital transfers	241 727 771	45 137 323	286 865 094	55 356 542	6 436 047	61 792 588	21.5%	174 056 879	18 485 228	192 542 107	68.5%	48 358 634	5 646 887	54 005 521	24.7%	
Less:																
Capital transfers	22 835 714	-	22 835 714	4 082 725	-	4 082 725		10 896 336	-	10 896 336		2 779 719	-	2 779 719		
Indirect operating revenue	13 512 460	-	13 512 460	2 561 260	-	2 561 260		7 451 850	-	7 451 850		2 675 281	-	2 675 281		
External loans / borrowing	-	6 782 329	6 782 329	-	1 184 592	1 184 592		-	3 413 593	3 413 593		-	1 346 489	1 346 489		
Internally generated funds	-	6 994 758	6 994 758	-	1 246 605	1 246 605		-	2 761 754	2 761 754		-	1 475 444	1 475 444		
Total revenue	205 379 597	31 360 237	236 739 834	48 712 556	4 004 850	52 717 406	22.3%	155 708 693	12 309 881	168 018 574	72.2%	42 903 635	2 824 954	45 728 588	18.5%	

Source: National Treasury Local Government database

- Total expenditure in Table 13 above includes internal transfers and taxation amounting to R13.6 billion. This is a duplication, which means that total I adjusted expenditure should be R243.1 billion.
- Total revenue also reflects a duplication of R50.1 billion, being the total for capital transfers, indirect operating revenue, borrowing and internally generated capital funds.
- The inclusion of capital transfers in total operating revenue is also duplication as this funding source is accounted for in the capital revenue source and internal operating revenue is considered the counter entry for the internal operating expenditure.
- Borrowing and internally generated capital funding is not considered revenue, but rather a funding source of the capital programme.
- The total adjusted revenue for the 2011/12 financial year is therefore R236.7 billion.
- Table 14 and 15 provide for the same reconciliation of the aggregated revenue and expenditure adjusted budgets for metros.

Table 14: Metros aggregated revenue as at 3rd quarter ended 31 March 2012

	Adjusted Budget			Third Quarter 2011/12				Year to date: 31 March 2012				Third Quarter 2010/11				Q3 of 2010/11 to Q3 of 2011/12
	Operating Revenue	Capital Revenue	Total	Operating Revenue	Capital Revenue	Total	3rd Q as % of adj budget	Operating Revenue	Capital Revenue	Total	Total Rev as % of adj budget	Operating Revenue	Capital Revenue	Total	Total Rev as % of adj budget	
R thousands																
Buffalo City	4 018 908	725 646	4 744 554	688 392	50 369	738 761	15.6%	2 877 061	136 809	3 013 871	59.4%	502 385	62 087	564 472	15.1%	30.9%
Cape Town	32 394 861	4 643 726	37 038 586	8 006 958	850 133	8 857 091	23.9%	23 133 932	2 068 980	25 202 913	65.7%	7 150 110	495 052	7 645 161	23.3%	15.9%
Ekurhuleni Metro	21 160 159	2 252 104	23 412 263	4 816 892	540 331	5 357 223	22.9%	15 903 743	1 103 603	17 007 346	72.3%	4 238 009	262 038	4 500 047	20.4%	19.0%
eThekweni	26 333 214	5 302 103	31 635 317	6 114 378	687 044	6 801 422	21.5%	18 696 209	2 265 871	20 962 080	68.1%	5 741 364	668 730	6 410 094	22.9%	6.1%
City Of Johannesburg	32 616 362	3 749 203	36 365 565	7 318 591	614 497	7 933 088	21.8%	22 889 792	1 583 784	24 473 576	68.4%	6 344 353	723 018	7 067 371	21.9%	12.2%
Mangaung	4 470 948	815 046	5 285 995	752 150	121 655	873 806	16.5%	2 654 225	355 514	3 009 739	57.2%	728 010	96 602	824 612	18.1%	6.0%
Nelson Mandela Bay	7 616 421	1 406 732	9 023 153	1 766 038	226 123	1 992 161	22.1%	5 258 359	608 298	5 866 657	65.0%	1 666 330	210 644	1 876 973	24.0%	6.1%
City Of Tshwane	19 668 700	3 403 637	23 072 337	5 540 776	543 055	6 083 830	26.4%	14 985 184	1 460 537	16 445 720	72.8%	3 594 046	420 024	4 014 070	21.8%	51.6%
Total incl indirect revenue and capital transfers	148 279 573	22 298 197	170 577 770	35 004 175	3 633 207	38 637 382	22.7%	106 398 506	9 583 396	115 981 902	68.1%	29 964 608	2 938 194	32 902 801	22.0%	17.4%
<i>Less:</i>																
Capital transfers	12 352 049	-	12 352 049	1 602 598	-	1 602 598		4 423 361	-	4 423 361		1 020 396	-	1 020 396		
Indirect operating revenue	10 581 966	-	10 581 966	2 483 150	-	2 483 150		7 240 710	-	7 240 710		2 564 142	-	2 564 142		
External loans / borrowing	-	4 702 949	4 702 949	-	1 014 956	1 014 956		-	2 887 302	2 887 302		-	1 139 992	1 139 992		
Internally generated funds	-	3 690 352	3 690 352	-	884 504	884 504		-	1 527 471	1 527 471		-	999 455	999 455		
Total revenue	125 345 558	13 904 896	139 250 454	30 918 427	1 733 747	32 652 174	23.4%	94 734 434	5 168 622	99 903 057	72.5%	26 380 070	798 747	27 178 817	18.2%	

Source: National Treasury Local Government database

Table 15: Metros aggregated expenditure as at 3rd quarter ended 31 March 2012

	Adjusted Budget			Third Quarter 2011/12				Year to date: 31 March 2012				Third Quarter 2010/11				Q3 of 2010/11 to Q3 of 2011/12
	Operating Expenditure	Capital Expenditure	Total	Operating Expenditure	Capital Expenditure	Total	3rd Q as % of adj budget	Operating Expenditure	Capital Expenditure	Total	Total Exp as % of adj budget	Operating Expenditure	Capital Expenditure	Total	Total Exp as % of adj budget	
R thousands																
Buffalo City	3 413 075	725 646	4 138 722	741 588	50 369	791 957	19.1%	2 289 635	136 809	2 426 444	58.6%	696 754	62 087	758 840	18.9%	14.2%
Cape Town	30 177 141	4 643 726	34 820 867	6 849 977	850 133	7 700 111	22.1%	20 570 192	2 068 980	22 639 172	65.0%	6 063 184	495 052	6 558 236	21.2%	7.8%
Ekurhuleni Metro	20 908 641	2 252 104	23 160 745	4 877 506	540 331	5 417 837	23.4%	14 969 365	1 103 603	16 072 968	69.4%	4 336 845	262 038	4 598 883	20.4%	21.5%
eThekwini	23 966 381	5 302 103	29 268 484	5 258 443	687 044	5 945 487	20.3%	15 800 987	2 265 871	18 066 858	61.7%	4 316 901	668 730	4 985 631	19.2%	18.0%
City Of Johannesburg	29 358 254	3 749 203	33 107 457	6 641 245	614 497	7 255 742	21.9%	21 080 769	1 583 785	22 664 554	68.5%	6 358 737	723 018	7 081 756	23.7%	11.2%
Mangaung	(3 750 588)	815 046	(2 935 542)	748 844	121 655	870 499	(29.7%)	2 218 669	355 514	2 574 183	(87.7%)	635 752	96 602	732 353	18.9%	5.0%
Nelson Mandela Bay	6 621 119	1 406 732	8 027 851	1 526 246	226 123	1 752 369	21.8%	4 402 254	608 298	5 010 552	62.4%	1 368 279	210 644	1 578 923	20.6%	(0.7%)
City Of Tshwane	18 403 369	3 403 637	21 807 006	4 007 473	543 055	4 550 527	20.9%	12 272 948	1 460 537	13 733 485	63.0%	3 078 175	420 024	3 498 199	19.9%	22.7%
Total incl indirect expenditure	129 097 392	22 298 197	151 395 589	30 651 322	3 633 207	34 284 529	22.6%	93 604 819	9 583 397	103 188 216	68.2%	26 854 628	2 938 194	29 792 821	20.9%	13.8%
<i>Less:</i>																
Indirect operating expenditure	10 292 620	-	10 292 620	2 574 411	-	2 574 411		7 494 385	-	7 494 385		656 469	-	656 469		
Taxation	281 963	-	281 963	5 196	-	5 196		15 275	-	15 275		3 235	-	3 235		
Total expenditure	118 522 808	22 298 197	140 821 006	28 071 715	3 633 207	31 704 922	22.5%	86 095 159	9 583 397	95 678 556	67.9%	26 194 923	2 938 194	29 133 117	20.5%	

Source: National Treasury Local Government database