



national treasury

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National Treasury
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**Local Government Revenue and Expenditure: Third Quarter Local Government
Section 71 Report
For the period: 1 July 2013 – 31 March 2014**

The National Treasury has published a report on local government's revenue and expenditure for the third quarter of the 2013/14 financial year, as well as spending on conditional grants for the same period. This report also covers the first nine months (1 July 2013 - 31 March 2014) of the municipal financial year ending on 30 June 2014.

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

In-year reporting is now well institutionalised with most municipalities consistently producing quarterly financial reports. 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.

KEY TRENDS:

Aggregate trends

1. On aggregate, municipalities spent 63.0 per cent or R197.8 billion of the total adjusted budget of R314.2 billion. In respect of revenue, aggregated billing and other revenue amounted to 70.6 per cent or R219.1 billion of a total adjusted revenue budget of R310.4 billion.
2. On average the expenditure for the third quarter of 2013/14 is 15.4 per cent and the revenue 15.7 per cent higher than the figures for the third quarter of 2012/13.
3. Capital spending amounts to R26.9 billion or 43.8 per cent of an adjusted capital budget of R61.3 billion.
4. Metropolitan municipalities achieved 69.6 per cent or R126.8 billion of billed and other revenue of the total adjusted revenue budget of R182.2 billion. This is slightly more than the 69.2 per cent performance reported in the third quarter of the previous year.

5. A quarter-on-quarter comparison of the in-year figures shows that on average metros realised an increase in billed revenue of 14.7 per cent compared to the third quarter of the previous financial year.
6. The aggregated adjusted capital budget for metros in the 2013/14 financial year was R30.2 billion of which metros have spent R13.7 billion or 45.3 per cent by 31 March 2014.
7. Operating expenditure for the year-to-date amounts to R103.9 billion or a 74.4 per cent average.
8. Revenue for service delivery functions of metros appears to be on target at between 69 and 75 per cent for all functions.
9. Metros' performance on core services when measured against their adjusted budgets are as follows:
 - Water revenue billed was 74.6 per cent or R13.7 billion against expenditure of 79.7 per cent or R12.9 billion;
 - Electricity revenue billed was 70.9 per cent or R43.3 billion against expenditure of 70.8 per cent or R37.8 billion;
 - The revenue billed for waste water management was 69.7 per cent or R5.3 billion against expenditure of 58.2 per cent or R3.9 billion, and
 - Levies for waste management billed were 74.1 per cent or R4.4 billion against expenditure of 68.6 per cent or R4.4 billion.
10. The performance against the adjusted budget for core services for the secondary cities are as follows:
 - Water revenue billed was 79.9 per cent or R3.7 billion against expenditure of 66.8 per cent or R2.9 billion;
 - Electricity revenue billed was 72.3 per cent or R10.6 billion against expenditure of 69.8 per cent or R8.7 billion;
 - The revenue billed for waste water management was 77.9 per cent or R1.4 million against expenditure of 59.2 per cent or R918 million; and
 - Levies for waste management billed were 79.0 per cent or R1.2 billion against expenditure of 64.1 per cent or R957 million.
11. Aggregate municipal consumer debts were R93.4 billion as at 31 March 2014. This is R0.1 billion more than the R93.3 billion reported at 31 December 2013. Government's share of the outstanding debtors represents 4.3 per cent or R4.1 billion. The largest component relates to households which accounts for 61.5 per cent or R57.5 billion.
12. National Treasury started collecting detailed outstanding debt information from 1 July 2013 for the new municipal financial year. Although some municipalities indicated that their systems are not ready to implement the new required unbundling of debtors, most of them complied with the new format. The new format for reporting on outstanding debtors requires municipalities to submit to National Treasury a breakdown of debtors based on the following categories:
 - Outstanding debt of organs of state, listed by provincial and national department;
 - Outstanding debt of commercial institutions, distinguishing between Eskom and municipal areas and businesses, industrial companies, mining companies and embassies / consulates; and
 - Outstanding debt of households, distinguishing between Eskom and municipal areas as well as indigent and non-indigent households.
13. Metropolitan municipalities are owed R53.2 billion in outstanding debt as at 31 March 2014. This represents an increase of R1.3 billion from the previous quarter and a R4.1 billion or 10.7 per cent increase from the third quarter of the 2012/13 financial year.

14. The City of Johannesburg is still owed the largest amount at R18.1 billion. This is followed by Ekurhuleni Metro at R10.4 billion, Cape Town at R6.5 billion and City of Tshwane at R6.2 billion. An amount of R370 million in bad debts has been written off in this financial year to date.
15. Secondary cities were owed R16.3 billion in outstanding consumer debt as at 31 March 2014. Outstanding household debt accounts for R11.7 billion or 71.8 per cent of the total outstanding debt. Of the total debt, R16.3 billion or 84 per cent has been outstanding for more than 90 days. Consumer debtors written off during the reporting period amounts to R13.5 million and was reported by George and Drakenstein municipalities.
16. Municipalities owed R18.3 billion as at 31 March 2014, an overall increase of R0.5 billion compared to the R17.8 billion reported in the second quarter of 2013/14. Free State has the highest percentage of creditors outstanding for more than 90 days at 76.2 per cent, followed by North West at 66.9 per cent and Limpopo at 64.9 per cent. The year-on-year increase in outstanding creditors could be an indication that municipalities are experiencing liquidity and cash challenges.
17. The aggregated year-to-date actual collection rate is 91.95 per cent compared to an adjusted budgeted collection rate of 92.43 per cent. This represents an aggregated under-performance of 0.5 per cent. It is suspected that the reported collection rate is distorted owing to reporting inconsistencies on cash flow movements of municipalities.
18. The metros budgeted for an adjusted collection rate of 92.60 per cent and achieved an actual collection of 92.65 per cent which is on target.
19. It needs to be noted that collections that are below billed revenue pose a significant risk to the cash and liquidity position of municipalities as planned expenditure is based on collections that are higher than actual collections.
20. Reasons for collected revenue that is lower than billed revenue include the affordability of municipal services. The economic slowdown and the substantial increase in tariffs as a result of higher prices for fuel, water and electricity, and materials continue to reduce the affordability and therefore the ability of consumers to pay for services.
21. As at 31 March 2014, municipalities had reported borrowing of R50.9 billion. This includes long term loans of R34.1 billion, short term marketable bonds of R9.9 billion, long term marketable bonds of R6.4 billion and other short and long term loans of R420 million.
22. Municipalities has investment totalling R26.8 billion, including deposits at banks of R19.3 billion, guaranteed endowment policies (sinking funds) of R4.1 billion, negotiable certificates of deposits at banks of R2.5 billion, listed corporate bonds of R601 million and some smaller investments.

Conditional Grants

23. The adjustments budget increased the original allocation of R30.6 billion allocated to local government through the Division of Revenue Act, 2013 (Act No. 2 of 2013) by an amount of R293.1 million. The revised allocation excludes the unconditional transfer of Equitable Share (ES) and Urban Settlement Development Grant (USDG) which was increased to R40.5 billion and R9.1 billion respectively. Therefore the total contribution towards local government as at 31 March 2014 for the 2013/14 financial year stands at R80.4 billion.
24. The Gazette also includes the roll-overs by departments for the following programmes: Equitable share, Municipal Infrastructure Grant, Regional Bulk Infrastructure Grant (RBIG), Rural Households Infrastructure Grant and Expanded Public Works Programme from the 2012/13 financial year.
25. In addition to the conditional grants that were introduced in the 2013 DoRA, the adjustments gazette also provides for a new programme namely the Municipal Disaster Recovery Grant with an allocation of R118 million in the 2013/14 financial year. The purpose of the

programme is to rehabilitate and construct municipal infrastructure damages caused by disasters.

26. By the end of the third quarter national departments had transferred R24.8 billion to municipalities, which constitutes 98.8 per cent of the total direct conditional grant allocations of R25.1 billion. According to expenditure reports provided by the national departments, 49.5 per cent of the transferred funds had been spent by 31 March 2014. Importantly, this performance excludes the Urban Settlements Development Grant (USDG) and indirect grants.
27. The analysis of expenditure report submitted by municipalities' shows that an average of 53.5 per cent, or R13.3 billion, of the R30.6 billion had been spent by the end of March 2014.
28. The lowest performing grants in the third quarter are the Integrated City Development Partnership Grant (ICDG) and 2014 African Nations Championship Host City Operations Grant (2014 Championship) reflecting zero expenditure reported by the National Department while the municipality reported performance of 2.2 per cent and 12.6 per cent respectively.
29. National Departments and the municipalities also reported low performance against the Municipal Water Infrastructure Grant with expenditure of 30.1 per cent and 17.2 per cent respectively. Municipalities are struggling with the pre-implementing phase of this programme since this is also a fairly new grant. The grant was established in 2013/14 and the department of Water Affairs and Sanitation is now responsible for the roll-out of this programme.
30. In terms of the capital programme funded by grants, municipalities continue to delay the implementation of the infrastructure projects within the first six months of the financial year reason being: prioritizing unregistered projects; absence of project management units; lack of capacity; delays with the contractors; and limited multi-year budgeting. Most capital grants are showing expenditure of less than 60 per cent during the third quarter; a trend that has been observed for the past few years during the same period.
31. With regards to the roll-over of 2012/13 unspent conditional grants, National Treasury approved a roll-over amount of R4.1 billion for the 2013/14 financial year and municipalities have reported expenditure of 14.9 per cent or R615.2 million to date. Municipalities are struggling to report separately for roll-overs. A concerted effort is being put in place to train them on this regard.
32. A summary of key aggregated information is included in the tables in **Annexure A**.

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 2013 Division of Revenue Act. The budgeted figures shown are based on the latest 2013/14 adjusted budgets approved by municipal councils.
- In terms of the process, Municipal Managers and Chief Financial Officers were required to sign and submit data to the National Treasury by 15 April 2014. 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.
- The 17 non-delegated municipalities were required to report on their quarterly targets for service delivery for the third time this year. This is a new requirement and the poor response is an indication that this report is not yet institutionalized as part of the Section 71 reporting framework.
- This third quarter publication covers 278 municipalities.

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 2014,
 - b. High-level summary of revenue for 278 municipalities, and
 - c. High-level summary of expenditure for 278 municipalities.
- Non-financial Reporting (Performance Reporting in terms of the Build Environment Indicators)
- 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 third quarter:
 - a. Summary of total monthly operating expenditure – 278 municipalities;
 - b. Summary of total monthly operating revenue – 278 municipalities;
 - c. Summary of total monthly capital expenditure – 278 municipalities;
 - d. Summary of total monthly capital revenue – 278 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 – 278 municipalities;
 - l. Listing of borrowing instruments – 210 municipalities;
 - m. List of long-term investments – 90 municipalities; and
 - n. Unbundled municipal debtors.
- Non Compliance:
 - a. List municipalities not complying with Section 71 of the MFMA.

The section 71 information reported by municipalities to National Treasury is also 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 2014

R thousands	Adjusted Budget			Third Quarter 2013/14				Year to date: 31 March 2014				Third Quarter 2012/13				Q3 of 2012/13 to Q3 of 2013/14
	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)	149 509 640	30 246 045	179 755 685	32 790 271	4 849 118	37 639 389	20.9%	103 916 830	13 696 982	117 613 812	65.4%	29 424 211	3 700 304	33 124 515	62.6%	13.6%
Category B (Local)	86 799 127	22 266 082	109 065 209	20 477 337	2 783 573	23 260 910	21.3%	57 220 165	8 807 126	66 027 291	60.5%	16 671 817	2 684 675	19 356 492	57.3%	20.2%
Category C (District)	16 543 591	8 800 309	25 343 900	3 265 382	1 420 556	4 685 937	18.5%	9 805 147	4 381 278	14 186 425	56.0%	3 091 584	1 247 295	4 338 879	54.8%	8.0%
Total	252 852 359	61 312 436	314 164 795	56 532 990	9 053 246	65 586 236	20.9%	170 942 142	26 885 386	197 827 528	63.0%	49 187 612	7 632 274	56 819 886	60.2%	15.4%
Revenue																
Category A (Metro)	151 940 326	30 246 045	182 186 371	36 444 177	4 849 118	41 293 295	22.7%	113 075 423	13 696 982	126 772 405	69.6%	32 304 553	3 700 304	36 004 857	69.2%	14.7%
Category B (Local)	82 340 639	22 266 082	104 606 721	20 615 423	2 783 573	23 398 996	22.4%	66 549 999	8 805 705	75 355 703	72.0%	17 189 822	2 685 789	19 875 610	68.0%	17.7%
Category C (District)	14 840 514	8 800 309	23 640 823	3 943 549	1 420 556	5 364 105	22.7%	12 620 747	4 381 278	17 002 025	71.9%	3 446 713	1 247 295	4 694 008	66.4%	14.3%
Total	249 121 479	61 312 436	310 433 915	61 003 149	9 053 246	70 056 395	22.6%	192 246 169	26 883 964	219 130 133	70.6%	52 941 087	7 633 388	60 574 475	68.6%	15.7%

Source: National Treasury Local Government Database

Aggregate revenue trends for metros

Table 2a: Metros aggregated revenue as at 3rd quarter ended 31 March 2014

R thousands	Adjusted Budget			Third Quarter 2013/14				Year to date: 31 March 2014				Third Quarter 2012/13				Q3 of 2012/13 to Q3 of 2013/14
	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	
Buffalo City	4 416 652	1 006 628	5 423 280	964 810	183 809	1 148 619	21.2%	3 359 337	445 528	3 804 864	70.2%	779 559	82 770	862 330	71.3%	33.2%
Cape Town	25 769 238	5 606 388	31 375 626	6 895 167	726 770	7 621 937	24.3%	19 255 771	2 350 052	21 605 824	68.9%	5 741 139	942 192	6 683 331	68.0%	14.0%
Ekurhuleni Metro	25 009 478	2 987 419	27 996 897	5 887 889	322 026	6 209 915	22.2%	19 308 997	1 338 325	20 647 322	73.7%	4 479 713	341 982	4 821 695	72.0%	28.8%
eThekweni	25 108 255	5 469 812	30 578 067	6 114 705	1 087 326	7 202 031	23.6%	19 019 946	3 195 408	22 215 354	72.7%	5 839 349	811 787	6 651 136	73.0%	8.3%
City Of Johannesburg	36 118 703	7 700 263	43 818 966	7 845 959	1 346 119	9 192 078	21.0%	25 649 950	2 807 820	28 457 770	64.9%	7 650 187	549 044	8 199 231	67.2%	12.1%
Mangaung	5 798 734	1 291 818	7 090 551	1 291 408	241 049	1 532 457	21.6%	4 267 690	531 161	4 798 851	67.7%	1 107 367	142 014	1 249 380	66.0%	22.7%
Nelson Mandela Bay	7 726 136	1 676 127	9 402 263	1 671 647	270 283	1 941 930	20.7%	5 395 896	664 143	6 060 040	64.5%	1 870 505	191 822	2 062 327	70.8%	(5.8%)
City Of Tshwane	21 993 129	4 507 590	26 500 719	5 772 592	671 737	6 444 329	24.3%	16 817 835	2 364 545	19 182 380	72.4%	4 836 733	638 694	5 475 428	66.5%	17.7%
Total	151 940 326	30 246 045	182 186 371	36 444 177	4 849 118	41 293 295	22.7%	113 075 423	13 696 982	126 772 405	69.6%	32 304 553	3 700 304	36 004 857	69.2%	14.7%

Source: National Treasury Local Government Database

Aggregate expenditure trends for metros

Table 2b: Metros aggregated expenditure as at 3rd quarter ended 31 March 2014

R thousands	Adjusted Budget			Third Quarter 2013/14				Year to date: 31 March 2014				Third Quarter 2012/13				Q3 of 2012/13 to Q3 of 2013/14
	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	4 463 201	1 006 628	5 469 829	1 039 743	183 809	1 223 552	22.4%	3 087 074	445 528	3 532 601	64.6%	776 494	82 770	859 264	52.3%	42.4%
Cape Town	25 784 925	5 606 388	31 391 313	5 767 695	726 770	6 494 464	20.7%	18 185 950	2 350 052	20 535 902	65.4%	5 486 784	942 192	6 428 975	63.0%	1.0%
Ekurhuleni Metro	24 342 715	2 987 419	27 330 135	4 918 162	322 026	5 240 188	19.2%	16 200 357	1 338 325	17 538 682	64.2%	4 718 819	341 982	5 060 800	62.1%	3.5%
eThekweni	24 927 055	5 469 812	30 396 867	5 481 818	1 087 326	6 569 144	21.6%	17 300 062	3 195 408	20 495 470	67.4%	4 865 354	811 787	5 677 141	64.9%	15.7%
City Of Johannesburg	34 722 075	7 700 263	42 422 338	7 796 815	1 346 119	9 142 934	21.6%	24 985 874	2 807 820	27 793 694	65.5%	6 992 016	549 044	7 541 060	64.6%	21.2%
Mangaung	5 419 122	1 291 818	6 710 940	974 434	241 049	1 215 483	18.1%	3 418 345	531 161	3 949 506	58.9%	968 653	142 014	1 110 667	51.8%	9.4%
Nelson Mandela Bay	7 857 418	1 676 127	9 533 545	1 598 595	270 283	1 868 877	19.6%	4 999 344	664 143	5 663 487	59.4%	1 587 821	191 822	1 779 642	59.8%	5.0%
City Of Tshwane	21 993 129	4 507 590	26 500 719	5 213 009	671 737	5 884 747	22.2%	15 739 924	2 364 545	18 104 469	68.3%	4 028 270	638 694	4 666 964	62.7%	26.1%
Total	149 509 640	30 246 045	179 755 685	32 790 271	4 849 118	37 639 389	20.9%	103 916 830	13 696 982	117 613 812	65.4%	29 424 211	3 700 304	33 124 515	62.6%	13.6%

Source: National Treasury Local Government Database

Operating revenue per function for metros

Table 4a: Metros aggregated revenue and expenditure per function as at 3rd quarter ended 31 March 2014

R thousands	Adjusted Budget	Third Quarter 2013/14		Year to date: 31 March 2014		Third Quarter 2012/13		Q3 of 2012/13 to Q3 of 2013/14
		Actual Revenue	3rd Q as % of adj budget	Actual Revenue	Total Rev as % of adj	Actual Revenue	Total Rev as % of adj	
Water revenue								
Buffalo City	387 070	86 694	22.4%	278 330	71.9%	83 842	83.3%	3.4%
Cape Town	2 434 000	699 927	28.8%	1 710 611	70.3%	693 816	72.2%	0.9%
Ekurhuleni Metro	3 787 485	1 176 034	31.1%	3 187 185	84.2%	830 763	77.5%	41.6%
eThekwini	3 341 913	743 697	22.3%	2 177 266	65.2%	805 767	69.7%	(7.7%)
City Of Johannesburg	4 081 174	914 506	22.4%	3 076 426	75.4%	1 481 483	127.0%	(38.3%)
Mangaung	700 743	181 680	25.9%	533 039	76.1%	160 396	77.0%	13.3%
Nelson Mandela Bay	613 377	184 754	30.1%	500 282	81.6%	243 938	93.0%	(24.3%)
City Of Tshwane	2 992 920	743 973	24.9%	2 221 614	74.2%	420 510	60.4%	76.9%
Total	18 338 681	4 731 264	25.8%	13 684 753	74.6%	4 720 514	84.0%	0.2%
R thousands	Adjusted Budget	Actual Expenditure	3rd Q as % of adj budget	Actual Expenditure	Total Exp as % of adj	Actual Expenditure	Total Exp as % of adj	Q3 of 2012/13 to Q3 of 2013/14
Water expenditure								
Buffalo City	425 509	100 925	23.7%	395 893	93.0%	75 868	65.6%	33.0%
Cape Town	2 099 117	522 778	24.9%	1 493 937	71.2%	481 990	69.9%	8.5%
Ekurhuleni Metro	2 949 711	685 543	23.2%	2 187 959	74.2%	735 898	65.0%	(6.8%)
eThekwini	3 438 506	751 014	21.8%	2 306 848	67.1%	660 553	70.4%	13.7%
City Of Johannesburg	3 339 679	1 269 731	38.0%	3 825 832	114.6%	1 425 099	131.2%	(10.9%)
Mangaung	674 403	180 210	26.7%	480 756	71.3%	166 380	68.7%	8.3%
Nelson Mandela Bay	601 387	146 119	24.3%	362 068	60.2%	140 081	66.4%	4.3%
City Of Tshwane	2 638 433	725 041	27.5%	1 839 681	69.7%	369 385	58.5%	96.3%
Total	16 166 745	4 381 360	27.1%	12 892 975	79.7%	4 055 254	79.5%	8.0%

Source: National Treasury Local Government Database

Table 4b: Metros aggregated revenue and expenditure per function as at 3rd quarter ended 31 March 2014

R thousands	Adjusted Budget	Third Quarter 2013/14		Year to date: 31 March		Third Quarter 2012/13		Q3 of 2012/13 to Q3 of 2013/14
		Actual Revenue	3rd Q as % of adj budget	Actual Revenue	Total Rev as % of adj budget	Actual Revenue	Total Rev as % of adj budget	
Electricity revenue								
Buffalo City	1 452 527	347 726	23.9%	1 085 279	74.7%	363 352	77.7%	(4.3%)
Cape Town	9 615 000	2 248 362	23.4%	7 063 146	73.5%	2 105 694	72.6%	6.8%
Ekurhuleni Metro	11 855 765	2 463 023	20.8%	8 564 964	72.2%	2 288 444	74.0%	7.6%
eThekwini	10 311 140	2 403 859	23.3%	7 321 927	71.0%	2 364 000	72.9%	1.7%
City Of Johannesburg	13 291 165	2 478 966	18.7%	8 950 952	67.3%	2 722 989	71.5%	(9.0%)
Mangaung	2 456 252	407 840	16.6%	1 530 967	62.3%	446 877	64.8%	(8.7%)
Nelson Mandela Bay	3 135 394	632 052	20.2%	2 084 327	66.5%	670 927	75.5%	(5.8%)
City Of Tshwane	9 010 881	2 309 986	25.6%	6 707 927	74.4%	1 926 863	67.1%	19.9%
Total	61 128 124	13 291 814	21.7%	43 309 489	70.9%	12 889 145	71.8%	3.1%
R thousands	Adjusted Budget	Actual Expenditure	3rd Q as % of adj budget	Actual Expenditure	Total Exp as % of adj	Actual Expenditure	Total Exp as % of adj	Q3 of 2012/13 to Q3 of 2013/14
Electricity expenditure								
Buffalo City	1 340 622	286 955	21.4%	816 994	60.9%	242 191	65.4%	18.5%
Cape Town	8 027 045	1 630 350	20.3%	5 463 483	68.1%	1 594 733	67.1%	2.2%
Ekurhuleni Metro	9 846 099	1 914 628	19.4%	7 029 469	71.4%	1 752 946	63.4%	9.2%
eThekwini	8 894 788	1 975 578	22.2%	6 493 592	73.0%	1 721 660	69.6%	14.7%
City Of Johannesburg	11 982 665	2 250 745	18.8%	8 582 522	71.6%	2 209 712	69.4%	1.9%
Mangaung	2 190 200	334 524	15.3%	1 461 101	66.7%	290 883	51.0%	15.0%
Nelson Mandela Bay	2 862 545	583 492	20.4%	1 811 492	63.3%	541 507	63.7%	7.8%
City Of Tshwane	8 211 430	2 025 789	24.7%	6 138 867	74.8%	1 164 030	72.0%	74.0%
Total	53 355 395	11 002 062	20.6%	37 797 520	70.8%	9 517 662	67.3%	15.6%

Source: National Treasury Local Government Database

Table 4c: Metros aggregated revenue and expenditure per function as at 3rd quarter ended 31 March 2014

R thousands	Adjusted Budget	Third Quarter 2013/14		Year to date: 31 March		Third Quarter 2012/13		Q3 of 2012/13 to Q3 of 2013/14
		Actual Revenue	3rd Q as % of adj budget	Actual Revenue	Total Rev as % of adj budget	Actual Revenue	Total Rev as % of adj budget	
Waste water management revenue								
Buffalo City	297 490	63 712	21.4%	214 352	72.1%	15 651	106.1%	307.1%
Cape Town	1 312 790	359 897	27.4%	917 409	69.9%	353 644	72.2%	1.8%
Ekurhuleni Metro	882 863	235 563	26.7%	699 591	79.2%	196 317	70.1%	20.0%
eThekwini	991 865	192 253	19.4%	642 347	64.8%	262 510	75.0%	(26.8%)
City Of Johannesburg	2 720 782	484 634	17.8%	1 745 601	64.2%	-	-	-
Mangaung	215 993	72 994	33.8%	226 648	104.9%	37 369	80.1%	95.3%
Nelson Mandela Bay	530 387	114 067	21.5%	369 998	69.8%	140 668	84.6%	(18.9%)
City Of Tshwane	680 027	172 947	25.4%	503 542	74.0%	160 101	76.6%	8.0%
Total	7 632 198	1 696 067	22.2%	5 319 488	69.7%	1 166 260	49.2%	45.4%
R thousands	Adjusted Budget	Actual Expenditure	3rd Q as % of adj budget	Actual Expenditure	Total Exp as % of adj	Actual Expenditure	Total Exp as % of adj	Q3 of 2012/13 to Q3 of
Waste water management expenditure								
Buffalo City	536 586	18 385	3.4%	369 074	68.8%	84 006	57.4%	(78.1%)
Cape Town	1 192 050	302 841	25.4%	910 873	76.4%	275 093	72.7%	10.1%
Ekurhuleni Metro	492 350	120 618	24.5%	360 928	73.3%	111 648	73.0%	8.0%
eThekwini	1 019 531	198 002	19.4%	645 936	63.4%	171 435	63.3%	15.5%
City Of Johannesburg	2 226 452	323 396	14.5%	796 393	35.8%	-	-	-
Mangaung	193 685	38 688	20.0%	123 334	63.7%	52 232	68.5%	(25.9%)
Nelson Mandela Bay	511 103	143 618	28.1%	329 930	64.6%	99 575	59.2%	44.2%
City Of Tshwane	531 589	134 005	25.2%	366 113	68.9%	98 810	63.5%	35.6%
Total	6 703 346	1 279 554	19.1%	3 902 581	58.2%	892 799	43.1%	43.3%

Source: National Treasury Local Government Database

Table 4d: Metros aggregated revenue and expenditure per function as at 3rd quarter ended 31 March 2014

R thousands	Adjusted Budget	Third Quarter 2013/14		Year to date: 31 March		Third Quarter 2012/13		Q3 of 2012/13 to Q3 of 2013/14
		Actual Revenue	3rd Q as % of adj budget	Actual Revenue	Total Rev as % of adj budget	Actual Revenue	Total Rev as % of adj budget	
Waste management revenue								
Buffalo City	311 339	62 880	20.2%	211 824	68.0%	66 621	79.4%	(5.6%)
Cape Town	989 213	246 387	24.9%	727 589	73.6%	219 140	72.0%	12.4%
Ekurhuleni Metro	1 502 727	550 991	36.7%	1 215 695	80.9%	335 925	79.7%	64.0%
eThekwini	809 538	121 083	15.0%	497 470	61.5%	224 142	76.8%	(46.0%)
City Of Johannesburg	1 075 383	284 921	26.5%	792 278	73.7%	232 262	287.9%	22.7%
Mangaung	207 160	53 410	25.8%	177 759	85.8%	35 790	107.5%	49.2%
Nelson Mandela Bay	277 198	59 479	21.5%	232 907	84.0%	68 407	81.4%	(13.1%)
City Of Tshwane	826 991	200 063	24.2%	591 001	71.5%	160 233	69.2%	24.9%
Total	5 999 549	1 579 214	26.3%	4 446 523	74.1%	1 342 520	87.7%	17.6%
R thousands	Adjusted Budget	Actual Expenditure	3rd Q as % of adj budget	Actual Expenditure	Total Exp as % of adj	Actual Expenditure	Total Exp as % of adj	Q3 of 2012/13 to Q3 of
Waste management expenditure								
Buffalo City	252 902	61 605	24.4%	142 487	56.3%	37 030	40.1%	66.4%
Cape Town	1 597 455	366 584	22.9%	1 132 966	70.9%	384 129	71.1%	(4.6%)
Ekurhuleni Metro	1 019 323	207 230	20.3%	628 531	61.7%	192 111	51.2%	7.9%
eThekwini	972 239	190 688	19.6%	610 629	62.8%	183 077	65.6%	4.2%
City Of Johannesburg	1 569 576	365 650	23.3%	1 192 998	76.0%	322 932	74.9%	13.2%
Mangaung	130 744	31 307	23.9%	92 071	70.4%	24 755	63.0%	26.5%
Nelson Mandela Bay	241 544	76 369	31.6%	160 801	66.6%	52 104	66.1%	46.6%
City Of Tshwane	570 476	130 680	22.9%	396 834	69.6%	219 698	60.3%	(40.5%)
Total	6 354 258	1 430 114	22.5%	4 357 317	68.6%	1 415 836	64.5%	1.0%

Source: National Treasury Local Government Database

Operating revenue and expenditure per function for secondary cities

Table 5a: 19 Secondary cities revenue and expenditure per function as at 3rd quarter ended 31 March 2014

R thousands	Adjusted Budget	Third Quarter 2013/14		Year to date: 31		Third Quarter 2012/13		Q3 of 2012/13 to Q3 of 2013/14
		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 revenue								
City Of Matlosana	316 784	73 489	23.2%	273 362	86.3%	60 123	68.6%	22.2%
Drakenstein	140 882	47 790	33.9%	107 858	76.6%	46 144	79.9%	3.6%
Emalahleni (Mp)	215 488	69 715	32.4%	214 978	99.8%	54 890	75.4%	27.0%
Emfuleni	765 395	217 852	28.5%	694 321	90.7%	163 753	69.9%	33.0%
George	111 083	29 825	26.8%	79 728	71.8%	23 984	72.1%	24.4%
Gov an Mbeki	274 046	56 877	20.8%	187 666	68.5%	59 869	73.2%	(5.0%)
Madibeng	93 153	19 629	21.1%	70 212	75.4%	18 202	65.2%	7.8%
Matjhabeng	188 831	73 885	39.1%	219 135	116.0%	71 259	122.1%	3.7%
Mbombela	35 379	7 631	21.6%	24 153	68.3%	13 935	81.1%	(45.2%)
Mogale City	223 935	73 126	32.7%	188 614	84.2%	48 566	75.8%	50.6%
Msunduzi	502 718	90 922	18.1%	393 932	78.4%	91 093	81.8%	(0.2%)
New castle	181 504	51 830	28.6%	151 357	83.4%	-	51.2%	-
Polokwane	268 842	24 450	9.1%	140 942	52.4%	52 695	72.7%	(53.6%)
Rustenburg	503 538	109 757	21.8%	355 518	70.6%	101 741	90.0%	7.9%
Sol Plaalje	203 458	47 518	23.4%	155 743	76.5%	65 776	86.9%	(27.8%)
Stellenbosch	107 552	30 432	28.3%	76 482	71.1%	32 258	85.9%	(5.7%)
Steve Tshwete	67 675	14 315	21.2%	50 098	74.0%	15 390	81.0%	(7.0%)
Tlokwe	81 612	21 308	26.1%	59 841	73.3%	21 173	79.2%	0.6%
uMhlathuze	323 919	83 684	25.8%	237 713	73.4%	74 502	77.8%	12.3%
Total	4 605 792	1 144 034	24.8%	3 681 652	79.9%	1 015 353	78.2%	12.7%
R thousands	Adjusted Budget	Actual Expenditure	3rd Q as % of adj budget	Actual Expenditure	Total Exp as % of adj	Actual Expenditure	Total Exp as % of adj	Q3 of 2012/13 to Q3 of
Water expenditure								
City Of Matlosana	236 986	65 452	27.6%	149 780	63.2%	36 985	68.6%	77.0%
Drakenstein	93 419	12 645	13.5%	35 742	38.3%	9 080	79.9%	39.3%
Emalahleni (Mp)	181 928	29 777	16.4%	82 540	45.4%	21 277	75.4%	39.9%
Emfuleni	592 053	135 099	22.8%	384 329	64.9%	127 287	69.9%	6.1%
George	99 068	19 300	19.5%	63 589	64.2%	30 863	72.1%	(37.5%)
Gov an Mbeki	207 988	53 713	25.8%	140 717	67.7%	49 778	73.2%	7.9%
Madibeng	124 085	26 496	21.4%	85 316	68.8%	32 524	65.2%	(18.5%)
Matjhabeng	342 726	35 772	10.4%	171 745	50.1%	78 517	122.1%	(54.4%)
Mbombela	140 689	32 533	23.1%	91 446	65.0%	21 464	81.1%	51.6%
Mogale City	279 549	61 492	22.0%	193 632	69.3%	61 870	75.8%	(0.6%)
Msunduzi	410 586	183 172	44.6%	376 828	91.8%	116 876	81.8%	56.7%
New castle	242 825	79 463	32.7%	163 200	67.2%	-	51.2%	-
Polokwane	249 082	36 246	14.6%	132 602	53.2%	43 998	72.7%	(17.6%)
Rustenburg	463 285	149 058	32.2%	332 029	71.7%	86 344	90.0%	72.6%
Sol Plaalje	183 764	31 874	17.3%	122 192	66.5%	33 623	86.9%	(5.2%)
Stellenbosch	74 172	31 606	42.6%	50 117	67.6%	9 633	85.9%	228.1%
Steve Tshwete	78 823	18 797	23.8%	54 299	68.9%	14 482	81.0%	29.8%
Tlokwe	45 536	26 421	58.0%	44 885	98.6%	10 357	79.2%	155.1%
uMhlathuze	322 039	99 208	30.8%	243 490	75.6%	84 437	77.8%	17.5%
Total	4 368 604	1 128 125	25.8%	2 918 478	66.8%	869 395	78.2%	29.8%

Source: National Treasury Local Government Database

Table 5b: 19 Secondary cities revenue and expenditure per function as at 3rd quarter ended 31 March 2014

R thousands	Adjusted Budget	Third Quarter 2013/14		Year to date: 31		Third Quarter 2012/13		Q3 of 2012/13 to Q3 of 2013/14
		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 revenue								
City Of Matlosana	455 038	142 044	31.2%	442 403	97.2%	119 977	85.3%	18.4%
Drakenstein	775 416	192 381	24.8%	578 237	74.6%	170 537	70.9%	12.8%
Emalahleni (Mp)	787 080	147 432	18.7%	487 683	62.0%	133 381	74.8%	10.5%
Emfuleni	1 906 333	357 241	18.7%	1 295 608	68.0%	351 952	70.5%	1.5%
George	459 030	112 411	24.5%	341 671	74.4%	99 213	73.6%	13.3%
Govan Mbeki	404 942	88 733	21.9%	295 891	73.1%	81 870	71.4%	8.4%
Madibeng	386 699	94 333	24.4%	271 977	70.3%	93 358	75.3%	1.0%
Matjhabeng	620 360	94 981	15.3%	305 372	49.2%	107 368	55.8%	(11.5%)
Mbombela	629 585	149 944	23.8%	450 949	71.6%	139 814	73.2%	7.2%
Mogale City	816 910	183 834	22.5%	591 681	72.4%	171 653	73.5%	7.1%
Msunduzi	1 550 274	389 248	25.1%	1 177 733	76.0%	343 951	75.4%	13.2%
New castle	584 208	82 247	14.1%	349 246	59.8%	-	47.9%	-
Polokwane	699 481	70 923	10.1%	381 465	54.5%	200 456	74.3%	(64.6%)
Rustenburg	1 313 120	386 935	29.5%	1 175 899	89.6%	283 185	56.6%	36.6%
Sol Plaatje	540 500	(33 457)	(6.2%)	388 783	71.9%	150 067	75.5%	(122.3%)
Stellenbosch	396 292	105 854	26.7%	305 718	77.1%	89 907	79.4%	17.7%
Steve Tshwete	466 916	123 309	26.4%	348 060	74.5%	103 521	78.2%	19.1%
Tlokwe	541 470	121 681	22.5%	372 109	68.7%	105 864	74.8%	14.9%
uMhlathuze	1 296 082	298 039	23.0%	1 021 098	78.8%	221 138	79.1%	34.8%
Total	14 629 736	3 108 112	21.2%	10 581 581	72.3%	2 967 213	71.0%	4.7%
Electricity expenditure								
City Of Matlosana	503 375	72 072	14.3%	249 572	49.6%	157 678	73.6%	(54.3%)
Drakenstein	631 029	135 359	21.5%	410 473	65.0%	127 443	65.4%	6.2%
Emalahleni (Mp)	834 070	132 529	15.9%	457 431	54.8%	141 930	-	(6.6%)
Emfuleni	1 561 628	274 440	17.6%	949 165	60.8%	274 556	85.3%	(0.0%)
George	406 940	79 907	19.6%	255 501	62.8%	80 664	70.9%	(0.9%)
Govan Mbeki	549 180	88 974	16.2%	299 463	54.5%	96 500	74.8%	(7.8%)
Madibeng	365 211	65 609	18.0%	291 544	79.8%	87 228	70.5%	(24.8%)
Matjhabeng	420 833	13 209	3.1%	153 230	36.4%	48 053	73.6%	(72.5%)
Mbombela	518 359	114 072	22.0%	319 816	61.7%	104 299	71.4%	9.4%
Mogale City	635 438	122 497	19.3%	436 441	68.7%	132 936	75.3%	(7.9%)
Msunduzi	1 322 607	298 203	22.5%	959 946	72.6%	253 977	55.8%	17.4%
New castle	462 350	40 918	8.8%	279 106	60.4%	-	73.2%	-
Polokwane	587 403	96 691	16.5%	392 244	66.8%	105 214	73.5%	(8.1%)
Rustenburg	909 486	605 335	66.6%	1 344 233	147.8%	206 345	75.4%	193.4%
Sol Plaatje	501 547	80 226	16.0%	333 213	66.4%	75 403	47.9%	6.4%
Stellenbosch	340 456	89 069	26.2%	226 382	66.5%	52 343	74.3%	70.2%
Steve Tshwete	418 230	80 339	19.2%	270 249	64.6%	78 397	56.6%	2.5%
Tlokwe	398 738	62 397	15.6%	273 137	68.5%	69 856	75.5%	(10.7%)
uMhlathuze	1 064 133	237 112	22.3%	774 260	72.8%	199 789	79.4%	18.7%
Total	12 431 014	2 688 958	21.6%	8 675 406	69.8%	2 292 611	78.2%	17.3%

Source: National Treasury Local Government Database

Table 5c: 19 Secondary cities revenue and expenditure per function as at 3rd quarter ended 31 March 2014

R thousands	Adjusted Budget	Third Quarter 2013/14		Year to date: 31		Third Quarter 2012/13		Q3 of 2012/13 to Q3 of 2013/14
		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 revenue								
City Of Matlosana	94 015	17 653	18.8%	59 253	63.0%	25 050	67.7%	(29.5%)
Drakenstein	61 670	9 262	15.0%	74 765	121.2%	6 787	89.8%	36.5%
Emalahleni (Mp)	88 943	27 961	31.4%	82 151	92.4%	19 461	78.9%	43.7%
Emfuleni	225 670	63 297	28.0%	196 682	87.2%	47 079	67.0%	34.4%
George	102 830	17 755	17.3%	92 173	89.6%	1 980	95.7%	796.7%
Gov an Mbeki	62 660	18 277	29.2%	52 597	83.9%	13 051	75.2%	40.0%
Madibeng	21 792	5 887	27.0%	17 482	80.2%	3 945	35.2%	49.3%
Matjhabeng	109 340	34 117	31.2%	99 550	91.0%	31 451	90.3%	8.5%
Mbombela	20 513	5 494	26.8%	15 143	73.8%	5 779	84.8%	(4.9%)
Mogale City	132 835	33 634	25.3%	107 962	81.3%	29 909	78.9%	12.5%
Msunduzi	149 618	32 105	21.5%	107 613	71.9%	31 531	77.8%	1.8%
New castle	149 290	42 485	28.5%	126 813	84.9%	-	50.4%	-
Polokwane	67 116	10 312	15.4%	30 981	46.2%	11 141	56.1%	(7.4%)
Rustenburg	205 970	27 930	13.6%	93 623	45.5%	25 590	78.5%	9.1%
Sol Plaatje	62 522	16 033	25.6%	48 561	77.7%	14 716	75.8%	8.9%
Stellenbosch	72 238	15 855	21.9%	66 925	92.6%	7 391	78.5%	114.5%
Steve Tshwete	74 074	19 009	25.7%	58 893	79.5%	17 101	80.5%	11.2%
Tlokwe	45 688	11 963	26.2%	35 071	76.8%	10 795	77.1%	10.8%
uMhlathuze	105 840	25 871	24.4%	76 778	72.5%	24 163	73.8%	7.1%
Total	1 852 623	434 900	23.5%	1 443 016	77.9%	326 921	74.8%	33.0%
R thousands	Adjusted Budget	Actual Expenditure	3rd Q as % of adj budget	Actual Expenditure	Total Exp as % of adj budget	Actual Expenditure	Total Exp as % of adj budget	Q3 of 2012/13 to Q3 of 2013/14
Waste water management expenditure								
City Of Matlosana	111 522	37 600	33.7%	47 989	43.0%	32 716	71.0%	14.9%
Drakenstein	87 976	16 312	18.5%	48 623	55.3%	12 523	62.2%	30.3%
Emalahleni (Mp)	93 269	12 141	13.0%	37 036	39.7%	10 875	40.4%	11.6%
Emfuleni	131 033	25 947	19.8%	64 122	48.9%	25 820	29.2%	0.5%
George	74 967	14 304	19.1%	51 218	68.3%	18 827	76.2%	(24.0%)
Gov an Mbeki	49 996	14 079	28.2%	37 143	74.3%	11 400	-	23.5%
Madibeng	10 475	4 642	44.3%	11 460	109.4%	4 682	67.7%	(0.9%)
Matjhabeng	121 046	10 024	8.3%	28 299	23.4%	8 201	89.8%	22.2%
Mbombela	57 679	19 631	34.0%	36 674	63.6%	23 704	78.9%	(17.2%)
Mogale City	98 703	16 091	16.3%	47 508	48.1%	4 699	67.0%	242.4%
Msunduzi	117 553	31 187	26.5%	84 258	71.7%	25 236	95.7%	23.6%
New castle	43 089	12 523	29.1%	33 149	76.9%	-	75.2%	-
Polokwane	51 204	12 358	24.1%	29 967	58.5%	8 671	35.2%	42.5%
Rustenburg	141 891	53 587	37.8%	98 493	69.4%	24 070	90.3%	122.6%
Sol Plaatje	50 065	11 248	22.5%	33 827	67.6%	9 420	84.8%	19.4%
Stellenbosch	71 851	30 700	42.7%	54 290	75.6%	8 533	78.9%	259.8%
Steve Tshwete	75 886	17 222	22.7%	49 628	65.4%	12 922	77.8%	33.3%
Tlokwe	33 750	12 241	36.3%	28 390	84.1%	7 061	50.4%	73.4%
uMhlathuze	128 406	36 537	28.5%	95 831	74.6%	30 991	56.1%	17.9%
Total	1 550 360	388 375	25.1%	917 905	59.2%	280 353	78.5%	38.5%

Source: National Treasury Local Government Database

Table 5d: 19 Secondary cities revenue and expenditure per function as at 3rd quarter ended 31 March 2014

	Adjusted Budget	Third Quarter 2013/14		Year to date: 31		Third Quarter 2012/13		Q3 of 2012/13 to Q3 of 2013/14
		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 revenue								
City Of Matlosana	142 443	19 012	13.3%	71 748	50.4%	10 924	47.4%	74.0%
Drakenstein	80 660	3 360	4.2%	84 820	105.2%	3 315	99.2%	1.4%
Emalahleni (Mp)	67 707	15 833	23.4%	47 299	69.9%	15 816	69.5%	0.1%
Emfuleni	180 238	42 755	23.7%	127 557	70.8%	35 298	68.8%	21.1%
George	61 713	3 230	5.2%	62 663	101.5%	779	96.1%	314.8%
Govan Mbeki	79 718	21 935	27.5%	65 769	82.5%	19 238	84.5%	14.0%
Madibeng	28 697	7 450	26.0%	22 239	77.5%	6 235	61.7%	19.5%
Majhabeng	61 528	21 535	35.0%	62 794	102.1%	-	-	-
Mbombela	70 858	16 741	23.6%	51 994	73.4%	17 300	76.8%	(3.2%)
Mogale City	150 249	38 159	25.4%	126 584	84.2%	35 374	84.9%	7.9%
Msunduzi	80 766	20 649	25.6%	72 056	89.2%	20 315	79.9%	1.6%
New castle	98 464	27 211	27.6%	78 549	79.8%	-	50.8%	-
Polokwane	58 077	9 087	15.6%	35 091	60.4%	13 148	85.8%	(30.9%)
Rustenburg	129 965	28 104	21.6%	107 456	82.7%	30 610	82.3%	(8.2%)
Sol Plaatje	47 844	11 975	25.0%	35 930	75.1%	10 874	75.7%	10.1%
Stellenbosch	44 976	1 160	2.6%	44 456	98.8%	283	85.5%	310.1%
Steve Tshwete	78 867	19 312	24.5%	62 720	79.5%	16 765	80.6%	15.2%
Tlokwe	29 813	7 520	25.2%	22 456	75.3%	6 809	74.6%	10.4%
uMhlathuze	87 843	22 125	25.2%	65 999	75.1%	17 302	75.4%	27.9%
Total	1 580 424	337 152	21.3%	1 248 180	79.0%	260 386	76.7%	29.5%
Waste management expenditure								
City Of Matlosana	45 930	1 458	3.2%	23 063	50.2%	11 885	80.5%	(87.7%)
Drakenstein	64 718	11 204	17.3%	33 775	52.2%	10 558	77.1%	6.1%
Emalahleni (Mp)	69 468	13 770	19.8%	42 144	60.7%	11 998	73.8%	14.8%
Emfuleni	131 922	19 921	15.1%	60 323	45.7%	18 504	74.8%	7.7%
George	46 454	11 264	24.2%	30 876	66.5%	11 187	66.6%	0.7%
Govan Mbeki	63 767	13 428	21.1%	38 273	60.0%	12 581	60.3%	6.7%
Madibeng	49 873	18 841	37.8%	49 602	99.5%	13 203	70.0%	42.7%
Majhabeng	84 509	17 077	20.2%	48 474	57.4%	-	-	-
Mbombela	135 203	37 264	27.6%	93 910	69.5%	36 049	-	3.4%
Mogale City	122 184	28 421	23.3%	79 140	64.8%	27 528	47.4%	3.2%
Msunduzi	101 525	19 709	19.4%	62 187	61.3%	18 227	99.2%	8.1%
Newcastle	91 445	24 631	26.9%	64 972	71.1%	-	69.5%	-
Polokwane	61 478	7 060	11.5%	36 341	59.1%	12 089	68.8%	(41.6%)
Rustenburg	116 076	24 650	21.2%	84 204	72.5%	20 978	96.1%	17.5%
Sol Plaatje	44 844	11 262	25.1%	33 700	75.2%	9 159	84.5%	23.0%
Stellenbosch	46 865	12 985	27.7%	25 073	53.5%	7 830	61.7%	65.8%
Steve Tshwete	79 586	19 316	24.3%	54 660	68.7%	16 425	-	17.6%
Tlokwe	42 434	11 236	26.5%	28 659	67.5%	9 068	76.8%	23.9%
uMhlathuze	93 470	23 568	25.2%	67 246	71.9%	19 102	84.9%	23.4%
Total	1 491 751	327 066	21.9%	956 622	64.1%	266 372	79.9%	22.8%

Source: National Treasury Local Government Database

Table 6c: Metros Debtors Age Analysis as at 3rd quarter ended 31 March 2014

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to		Impairment -Bad Debts ito Council	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Customer Group														
Organs of State	217 711	18.2%	115 095	9.6%	67 933	5.7%	793 653	66.4%	1 194 392	2.2%	5 039	.4%	77 949	6.5%
Commercial	3 828 366	26.6%	1 026 013	7.1%	624 274	4.3%	8 924 184	62.0%	14 402 836	27.0%	58 723	.4%	1 155 540	8.0%
Households	3 793 590	12.6%	1 239 013	4.1%	1 000 105	3.3%	24 149 735	80.0%	30 182 442	56.7%	271 910	.9%	4 331 468	14.4%
Other	810 351	10.8%	317 914	4.3%	183 615	2.5%	6 157 966	82.4%	7 469 846	14.0%	33 866	.5%	65 711	.9%
Total By Customer Group	8 650 018	16.2%	2 698 034	5.1%	1 875 926	3.5%	40 025 537	75.2%	53 249 516	100.0%	369 537	.7%	5 630 668	10.6%

Source: National Treasury Local Government Database

Debtors' age analysis for secondary cities

Table 7a: 19 Secondary cities Debtors Age Analysis as at 3rd quarter ended 31 March 2014

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	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
City Of Matlosana	110 636	9.2%	43 993	3.7%	31 775	2.7%	1 012 584	84.5%	1 198 988	7.3%	-	-	-	-
Drakenstein	99 609	36.5%	16 632	6.1%	9 495	3.5%	147 421	54.0%	273 157	1.7%	4 393	1.6%	-	-
Emalahleni (Mp)	122 642	10.1%	58 175	4.8%	40 084	3.3%	989 953	81.8%	1 210 855	7.4%	-	-	-	-
Emfuleni	224 006	6.0%	131 057	3.5%	122 130	3.2%	3 285 399	87.3%	3 762 592	23.1%	-	-	-	-
George	49 914	33.7%	5 381	3.6%	4 431	3.0%	88 202	59.6%	147 928	0.9%	9 150	6.2%	-	-
Govan Mbeki	23 384	3.1%	21 959	2.9%	17 597	2.3%	699 302	91.7%	762 242	4.7%	-	-	-	-
Madibeng	65 211	6.4%	49 274	4.9%	28 340	2.8%	869 532	85.9%	1 012 357	6.2%	-	-	-	-
Matjhabeng	97 000	4.5%	60 157	2.8%	52 223	2.4%	1 961 534	90.4%	2 170 914	13.3%	-	-	-	-
Mbombela	73 413	15.2%	4 577	0.9%	18 276	3.8%	387 357	80.1%	483 623	3.0%	-	-	-	-
Mogale City	232 336	25.8%	18 053	2.0%	14 471	1.6%	634 892	70.6%	899 752	5.5%	-	-	-	-
Msunduzi	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Newcastle	49 820	5.6%	26 285	3.0%	20 278	2.3%	785 839	89.1%	882 222	5.4%	-	-	-	-
Polokwane	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rustenburg	141 490	7.8%	75 986	4.2%	(50 068)	(2.8%)	1 650 240	90.8%	1 817 648	11.1%	-	-	-	-
Sol Plaatje	94 185	9.4%	47 863	4.8%	36 099	3.6%	819 830	82.1%	997 976	6.1%	-	-	561 605	56.3%
Stellenbosch	40 578	27.5%	5 297	3.6%	3 788	2.6%	98 025	66.4%	147 687	0.9%	-	-	-	-
Steve Tshwete	31 053	41.4%	6 939	9.3%	3 730	5.0%	33 251	44.4%	74 972	0.5%	-	-	-	-
Tlokwe	56 088	29.3%	5 835	3.1%	4 518	2.4%	124 766	65.3%	191 207	1.2%	-	-	-	-
uMhlatuze	200 532	71.7%	2 868	1.0%	2 982	1.1%	73 401	26.2%	279 782	1.7%	-	-	24 800	8.9%
Total	1 711 896	10.5%	580 331	3.6%	360 148	2.2%	13 661 527	83.7%	16 313 903	100.0%	13 543	0.1%	586 405	3.6%

Source: National Treasury Local Government Database

Table 7b: 19 Secondary cities Debtors Age Analysis as at 3rd quarter ended 31 March 2014

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	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Customer Group														
Organs of State	64 814	9.7%	30 946	4.6%	27 713	4.2%	542 950	81.5%	666 424	4.1%	-	-	116 700	17.5%
Commercial	736 704	35.5%	147 335	7.1%	(16 080)	(.8%)	1 208 717	58.2%	2 076 676	12.7%	2	-	95 500	4.6%
Households	857 919	7.3%	350 237	3.0%	312 084	2.7%	10 185 847	87.0%	11 706 087	71.8%	9 147	.1%	345 503	3.0%
Other	52 459	2.8%	51 813	2.8%	36 431	2.0%	1 724 013	92.5%	1 864 717	11.4%	4 393	.2%	28 702	1.5%
Total By Customer Group	1 711 896	10.5%	580 331	3.6%	360 148	2.2%	13 661 527	83.7%	16 313 903	100.0%	13 543	.1%	586 405	3.6%

Source: National Treasury Local Government Database

Collection rates

Table 8a: National collection rate as at 31 March 2014

R thousands	Budget year 2013/14					
	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	Q3 Mar Actual	YTD Actual
Collection Rate	94.53	92.43	87.85	96.65	92.02	91.95
Property rates	99.42	95.68	73.09	84.44	108.84	87.13
Service charges	93.65	91.95	93.69	99.86	87.45	93.63
Service charges - electricity revenue	94.39	95.07	93.00	94.53	91.00	92.83
Service charges - water revenue	92.38	91.93	97.62	57.43	75.80	76.22
Service charges - sanitation revenue	90.26	65.81	79.75	71.74	69.16	73.89
Service charges - refuse revenue	92.78	90.13	89.62	49.06	90.26	76.80
Service charges - other	98.21	103.16	231.34	1 971.28	166.20	680.20
Interest earned - outstanding debtors	65.99	68.40	74.64	115.13	75.97	88.44

Source: National Treasury Local Government database

Table 8b: Metros collection rate as at 31 March 2014

R thousands	Budget year 2013/14					
	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	Q3 Mar Actual	YTD Actual
Collection Rate	95.41	92.60	90.71	94.12	93.26	92.65
Property rates	96.19	95.57	78.70	71.53	107.65	85.76
Service charges	95.44	92.02	94.67	101.00	87.83	94.57
Service charges - electricity revenue	96.18	95.95	92.07	88.61	90.53	90.48
Service charges - water revenue	93.00	91.11	97.43	50.21	78.83	74.69
Service charges - sanitation revenue	89.81	55.23	96.44	73.75	66.46	78.90
Service charges - refuse revenue	93.66	89.48	102.74	26.77	91.73	73.44
Service charges - other	143.68	163.42	188.50	2 625.35	206.89	952.06
Interest earned - outstanding debtors	72.85	63.79	101.74	148.58	108.31	120.18

Source: National Treasury Local Government database

Table 8c: Secondary cities collection rate as at 31 March 2014

R thousands	Budget year 2013/14					
	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	Q3 Mar Actual	YTD Actual
Collection Rate	96.36	91.97	76.86	95.95	94.20	87.60
Property rates	121.14	94.19	77.05	130.30	116.50	101.41
Service charges	91.08	91.81	77.15	90.05	90.10	84.93
Service charges - electricity revenue	90.94	92.17	81.47	95.99	96.37	90.14
Service charges - water revenue	91.79	91.57	61.17	65.70	69.96	65.54
Service charges - sanitation revenue	91.78	90.87	56.96	69.47	72.19	65.02
Service charges - refuse revenue	91.13	88.65	52.43	64.95	69.43	60.72
Service charges - other	82.92	97.81	1 097.04	1 800.02	1 764.41	1 460.02
Interest earned - outstanding debtors	76.89	77.05	61.92	61.72	66.79	63.54

Source: National Treasury Local Government database

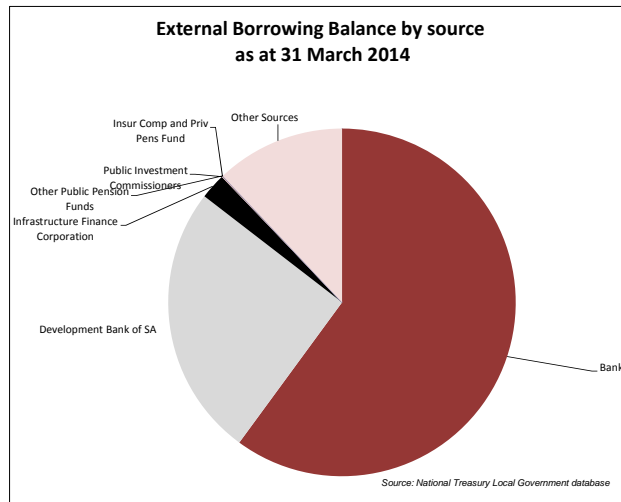
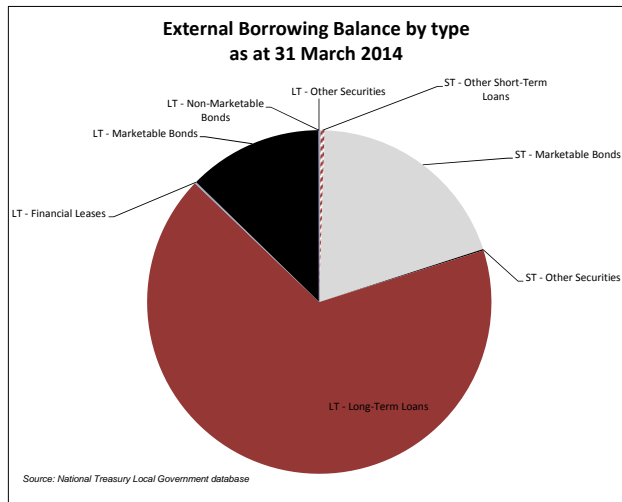
Aggregated municipal creditors age analysis

Table 9: Creditors age analysis as at 3rd quarter ended 31 March 2014

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Eastern Cape	1 042 110	75.4%	43 368	3.1%	25 692	1.9%	271 742	19.7%	1 382 912	7.8%
Free State	285 558	12.5%	109 086	4.8%	146 720	6.4%	1 735 061	76.2%	2 276 425	12.8%
Gauteng	6 340 737	96.2%	84 902	1.3%	44 087	0.7%	122 655	1.9%	6 592 381	37.1%
Kwazulu-Natal	1 527 455	57.6%	47 785	1.8%	234 859	8.9%	841 391	31.7%	2 651 489	14.9%
Limpopo	224 528	19.6%	85 289	7.4%	92 531	8.1%	742 654	64.9%	1 145 002	6.5%
Mpumalanga	527 558	24.8%	136 660	6.4%	102 841	4.8%	1 358 658	63.9%	2 125 717	12.0%
Northern Cape	162 784	42.0%	31 296	8.1%	12 585	3.2%	181 201	46.7%	387 865	2.2%
North West	88 801	8.4%	155 024	14.7%	103 976	9.9%	704 478	66.9%	1 052 279	5.9%
Western Cape	623 203	95.6%	3 406	0.5%	1 023	0.2%	24 137	3.7%	651 769	3.7%
Total	10 822 732	59.3%	696 815	3.8%	764 313	4.2%	5 981 979	32.7%	18 265 839	102.9%

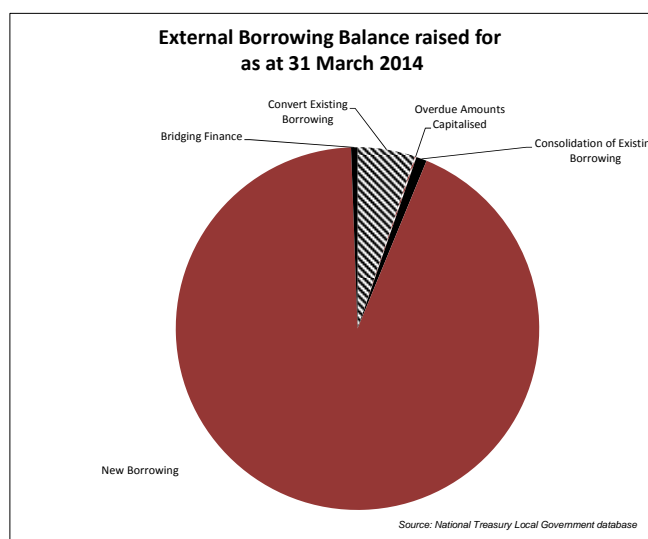
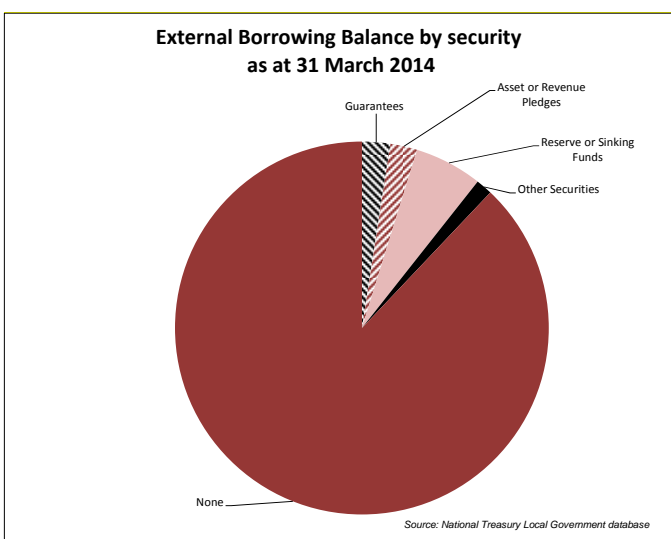
Source: National Treasury Local Government Database

Borrowing instruments



Type	Balance (R'000)
ST - Bank Overdraft	59 570
ST - Other Short-Term Loans	201 649
ST - Marketable Bonds	9 926 857
ST - Non-Marketable Bonds	
ST - Other Securities	59 942
LT - Long-Term Loans	34 109 358
LT - Instalment Credit	45 826
LT - Financial Leases	35 559
LT - Marketable Bonds	6 440 000
LT - Non-Marketable Bonds	5
LT - Other Securities	17 415
TOTAL	50 896 181

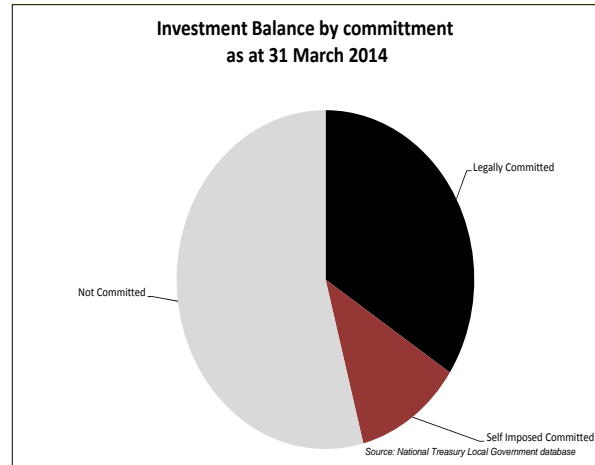
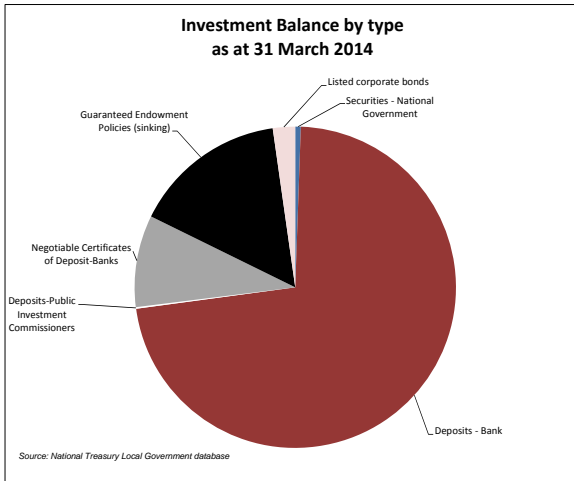
Type	Balance (R'000)
ST - Bank Overdraft	59 570
ST - Other Short-Term Loans	201 649
ST - Marketable Bonds	9 926 857
ST - Non-Marketable Bonds	
ST - Other Securities	59 942
LT - Long-Term Loans	34 109 358
LT - Instalment Credit	45 826
LT - Financial Leases	35 559
LT - Marketable Bonds	6 440 000
LT - Non-Marketable Bonds	5
LT - Other Securities	17 415
TOTAL	50 896 181



Security	Balance (R'000)
Guarantees	1 238 585
Asset or Revenue Pledges	1 190 855
Bond Insurance	
Reserve or Sinking Funds	2 984 886
Other Securities	722 269
None	44 759 586
TOTAL	50 896 181

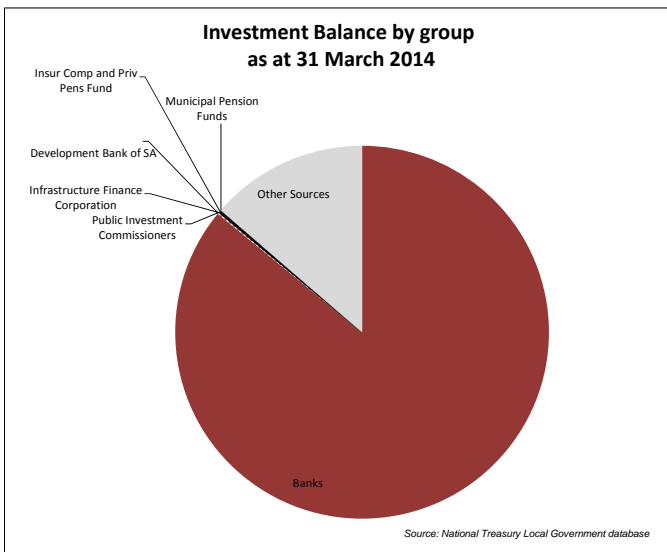
Security	Balance (R'000)
Guarantees	1 238 585
Asset or Revenue Pledges	1 190 855
Bond Insurance	
Reserve or Sinking Funds	2 984 886
Other Securities	722 269
None	44 759 586
TOTAL	50 896 181

Long-term Investments



Type	Balance (R'000)
Securities - National Government	149 900
Deposits - Bank	19 342 848
Deposits-Public Investment Commissioners	43 853
Negotiable Certificates of Deposit-Banks	2 469 856
Guaranteed Endowment Policies (sinking)	4 144 050
Listed corporate bonds	600 737
Other	
TOTAL	26 751 244

Committed	Balance (R'000)
Legally Committed	9 160 527
Self Imposed Committed	3 120 097
Not Committed	14 470 620
Other	
TOTAL	26 751 244



Group	Balance (R'000)
Banks	22 993 095
Development Bank of SA	34 902
Infrastructure Finance Corporation	6 067
Public Investment Commissioners	142
Insur Comp and Priv Pens Fund	68 616
Municipal Pension Funds	
Other Sources	3 648 422
TOTAL	26 751 244

