



national treasury

Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

PRESS RELEASE

Local Government Revenue and Expenditure: Third Quarter Local Government Section 71 Report For the period: 1 July 2014 – 31 March 2015

National Treasury has today released local government's revenue and expenditure for the third quarter of the 2014/15 financial year, as well as spending on conditional grants for the same period. This report covers the first nine months (1 July 2014 - 31 March 2015) of the municipal financial year ending on 30 June 2015.

The 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.

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 and officials to monitor and improve municipal performance.

KEY TRENDS:

Aggregate trends

1. On aggregate, municipalities spent 62 per cent, or R214 billion, of the total adjusted budget of R345.3 billion as at 31 March 2015 (third quarter YTD results for the 2014/15 financial year). In respect of revenue, aggregate billing and other revenue amounted to 70 per cent, or R239.5 billion, of the total adjusted revenue budget of R341.9 billion.
2. In the period under review, capital expenditure amounted to R30 billion or 46 per cent of the adjusted capital budget of R65.4 billion. In the previous financial year 43.8 per cent performance was recorded.
3. Of the adjusted operating expenditure budget amounting to R280 billion, R184 billion (66 per cent) was spent by 31 March 2015.
4. According to the budgeted monthly operational and capital expenditure submitted by all municipalities as supporting tables to the adopted budgets, there is an over performance of 1.2 per cent or R2.6 billion on year-to-date revenue collection, an under performance of 6.7 per cent or R13.2 billion on operational expenditure and 38.7 per cent or R19 billion on capital expenditure.
5. Municipalities have adjusted their budget for salaries and wages expenditure to R77.2 billion for the 2014/15 municipal financial year. This represents 27.6 per cent of their total

- operational expenditure budget of R279.6 billion. At 31 March 2015 spending is R55.5 billion or 71.9 per cent.
6. Aggregated year-to-date expenditure reported by metropolitan municipalities amounts to R129.8 billion or 64.6 per cent. The aggregated adjusted capital budget for metros in the 2014/15 financial year was R35.3 billion of which they have spent 44.6 per cent or R15.8 billion compared to R13.7 billion reported in the third quarter of 2013/14 financial year.
 7. When billed revenue is measured against their adjusted budgets, the performance of Metros shows surpluses across three core services for the third quarter 2014/15. This does not take into account the collection rate:
 - Water revenue billed was R15.7 billion against expenditure of R13.9 billion;
 - Electricity revenue billed was R46.4 billion against expenditure of R41.5 billion;
 - The revenue billed for waste water management was R6.4 billion against expenditure of R4.5 billion, and
 - Levies for waste management billed were R5.10 billion against expenditure R5.14 billion.
 8. Similarly the performance against the adjusted budget for the four core services for the secondary cities for the third quarter 2014/15 also shows surpluses against billed revenue without taking into account the collection rate:
 - Water revenue billed was R4 billion against expenditure of R3.1 billion;
 - Electricity revenue billed was R11.4 billion against expenditure of R9.5 billion;
 - The revenue billed for waste water management was R1.6 billion against expenditure of R976 million; and
 - Levies for waste management billed were R1.3 billion against expenditure of R1.0 billion.
 9. Aggregate municipal consumer debts amounted to R104.9 billion (compared to R96.6 billion reported in the second quarter) as at 31 March 2015. The amount for outstanding debtors for government represents 5 per cent or R5.2 billion of the total outstanding debtors. The largest component relates to households which accounts for 63.7 per cent or R66.8 billion (62.7 per cent or R60.5 billion in the second quarter).
 10. It needs to be acknowledged that not all the outstanding debt of R104.9 billion is realistically collectable as these amounts are inclusive of debt older than 90 days (historic debt that has accumulated over an extended period), interest on arrears and other recoveries.
 11. If rates and consumer debt is limited to below 90 days, and all interest is excluded from the calculation then the actual realistically collectable amount is estimated at **R20.8 billion**.
 12. Metropolitan municipalities are owed R57.5 billion in outstanding debt as at 31 March 2015. This represents an increase of R4.3 billion, or 8 per cent, from the third quarter of the 2013/14 financial year. Compared to the previous quarter's publication, there is an increase of R2.1 billion. The City of Johannesburg is still owed the largest amount at R19 billion. This is followed by Ekurhuleni Metro at R11.7 billion, Cape Town at R6.9 billion and City of Tshwane at R6.5 billion. The three Gauteng metros constitute 64.7 per cent of the total debt owed to all eight metros across the country.
 13. Households are reported to account for R37 billion or 64.3 per cent of outstanding debt to metros, followed by businesses which account for R17.1 billion or 29.8 per cent. Debt owed by government agencies is approximately R1.7 billion or 3 per cent of the total outstanding debt owed to metros.

14. Secondary cities are owed R20.5 billion in outstanding consumer debt. The majority of debt is owed by households which amount to R12.4 billion or 60.3 per cent of the total outstanding debt. Out of the total debt of R20.5 billion, R16.9 billion or 82.3 per cent has been outstanding for more than 90 days. The total amount shows an increase of R2.4 billion from the R18.1 billion reported in the second quarter of 2014/15.
15. Municipalities owed R25.4 billion as at 31 March 2015, an overall increase of R7.1 billion on the R18.3 billion reported in the third quarter of 2013/14. A majority of the amount owed to contractors and service providers is mainly under the 30 days classification and may indicate delayed spending by municipalities.
16. Free State has the highest percentage of outstanding creditors greater than 90 days at 78.8 per cent, followed by North West at 72.8 per cent and Mpumalanga at 69.3 per cent respectively. 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 91.1 per cent compared to an adjusted budgeted collection rate of 91.3 per cent. This represents an aggregated under-performance of 0.2 per cent. It is suspected that the reported collection rate is distorted owing to reporting inconsistencies on cash flow movements of municipalities.
18. Midway through the financial year, the metros adjusted their collection rate upwards to 94.2 per cent and achieved an actual collection of 93.2 per cent which is 1 per cent below the target.
19. The secondary cities reported 94.7 per cent collection against an adjusted collection rate of 86.3 per cent which is 8.4 per cent above the expected performance.
20. The total balance on borrowing for all municipalities equates to R44.1 billion as at 31 March 2015. This includes long term loans of R27.8 billion, short term marketable bonds of R4.0 billion, long term marketable bonds of R11.9 billion. The balance represents other short and long term financing instruments.
21. As at 31 March 2015, the total investments made by municipalities equates to R26.7 billion. This is R3.4 billion more than the R23.3 billion reported in the previous quarter. Investments include bank deposits of R19.8 billion, guaranteed endowment policies (sinking funds) of R3.8 billion, negotiable certificates of deposits at banks of R2.2 billion, listed corporate bonds of R864 million and some smaller investments.
22. All municipalities are now required to report on their quarterly targets for service delivery (non-financial performance) as from 1 July 2014. This is a new requirement and the response, although better than the first two quarters, is an indication that this reporting is not yet institutionalised as part of the Section 71 reporting framework. A concerted effort to collect the information from the metros and secondary cities has been made.

Conditional Grants

23. On 31 December 2014, the Minister of Finance approved (Government Gazette No. 38375 of 2014) additional allocations, shifts between allocations and roll-overs of conditional grants. This Gazette updates the information that was originally published in Government Gazette No. 37613 of 2014 published on 9 May 2014.
24. The adjustments budget increased the original allocation of R32.9 billion allocated to local government through the Division of Revenue Act, 2014 (Act No. 10 of 2014) by an amount of R281.9 million. The revised allocation excludes the unconditional transfers of Equitable Share (ES), General Fuel Levy, Urban Settlement Development Grant (USDG) and the Integrated City Development Grant (ICDG) amounting to R44.5 billion, R10.2 billion, R10.3 billion and R255 million respectively.
25. The Gazette reflects the re-allocation and shifting of funds between municipalities due to non-performance against the municipal allocations and these funds have since been

allocated to municipalities that have fast tracked the implementation of their projects and have accelerated expenditure against the original allocation. The following grants were affected by the re-allocation and shifting of funds namely: Neighbourhood Development Partnership Grant (NDPG), Integrated National Electrification Programme (INEP), Infrastructure Skills Development Grant and Rural Households Infrastructure Grant.

26. The Gazette includes the roll-overs by departments for the following programmes: Municipal Water Infrastructure Grant, Department of Water and Sanitation, Municipal Infrastructure Grant, Regional Bulk Infrastructure Grant Municipal Disaster Recover Grant.
27. Lastly, the Gazette also includes the allocation of the unallocated amount for Municipal Disaster Grant and the conversion of grants between the schedules against the Public Transport Infrastructure Grant (PTIG) and the Public Transport Network Operation Grant.
28. Based on the third quarter cumulative performance (1 July to 31 March 2014), an amount of R25.5 billion was transferred by the national departments administering the grants to municipalities which constitute 99.9 per cent of the total direct conditional grant allocations of R25.5 billion.
29. According to expenditure reports provided by the national departments, 51.1 per cent was spent against the total conditional allocation as at 31 March 2015. Importantly, this performance excludes the USDG and indirect grants. The performance of the USDG is made against the entire capital budget of the recipient metropolitan municipalities and hence no specific performance against the grant.
30. Aggregated expenditure reported by municipalities as at 31 March 2015 is 59.4 per cent or R14.8 billion.
31. The lowest performing grants in the third quarter are the Rural Household Infrastructure Grant (RHIG) and Municipal Human Settlement Capacity Grant (MHSCG) reflecting 34.8 per cent and 6.4 per cent expenditure reported by the National Departments while the municipalities reported performance of 22.4 per cent and 10 per cent respectively. With regards to RHIG the programme was reconfigured and moved from the Department of Human Settlement to the Department of Water and Sanitation. With regards to the MHSCG the national departments responsible for administering the grant only transferred these funds very late during the financial year to the recipient metropolitan municipalities. An automatic roll-over approval will be granted for the Metros with regard to this grant.
32. National Departments and the municipalities also reported expenditure that is below 50 per cent in the third quarter against the following grants Public Transport Infrastructure Grant (PTIG), Public Transport Network Operations Grant (PTNOG), Rural Roads Assets Management Grant, Energy Efficiency and Demand Side Management (EEDSM) and Water Services Operating and Transfer Subsidy Grant (WSOS).
33. The third quarter performance further takes into account the publication of the second adjustments gazette that was published during the month of March 2015. National Treasury implemented Section 19 (stopping of the allocation) and 20 (reallocation of the allocation) of the 2014 DoRA against Municipal Infrastructure Grant (MIG) for certain municipalities, while other municipalities only had their funds stopped in order to allow them an opportunity to improve their spending by the municipal year end (June 2015).
34. National Treasury in consultation with the department of Cooperative Governance (DCoG) considered shifting the MIG funds against municipalities that showed spending of less than 40 per cent within six months of the municipal financial year. The stopped funds were re-allocated to the municipalities that have fast tracked the implementation of the capital projects.
35. The overall expenditure against MIG is less than 65 per cent, but the programme has a potential to improve performance in the last quarter of the municipal financial year since the municipalities have commitments to improve their spending against the grant.
36. 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 a less than 65 per cent spending during this third quarter; a trend that has been observed for the past few years during the same period.

37. With regards to the roll-over of 2013/14 unspent conditional grants, National Treasury approved a roll-over amount of R3.9 billion into the 2014/15 financial year and municipalities have reported expenditure of 38.5 per cent or R1.5 billion. Municipalities are struggling to report separately for roll-overs. A concerted effort is being put in place to train them on this regard.
38. 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

Issued by: National Treasury

Date: 15 June 2015

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 2014 Division of Revenue Act. The budgeted figures shown are based on the 2014/15 adjusted budgets approved by municipal councils.
- In terms of the process, Municipal Managers and Chief Financial Officers are required to sign and submit data to the National Treasury by 6 May 2015. Any queries on the figures in these statements 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.
- A municipal budget must be funded in terms of Section 18 of the MFMA before a municipal Council can adopt that budget for implementation. A funded budget is essentially a budget that is funded by a combination of cash derived either from realistically anticipated revenues to be collected in that year and cash backed surpluses of previous years. It is a common practice amongst most municipalities when preparing their annual budgets to overstate or inflate revenue projections, either to reflect a surplus or on the surface to show that excess expenditure requirements are adequately covered by revenues to be collected. Hence, the revenue estimates are seldom underpinned by realistic or realisable revenue assumptions resulting in municipalities not being able to collect this revenue and therefore finding themselves in cash flow difficulties. Should such situations arise, municipalities must adjust expenditure downwards to ensure that there is sufficient cash to meet these commitments.
- This third quarter publication covers 277 municipalities on financial information and 278 municipalities on conditional grant information.

Issued by National Treasury

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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 2015,
 - b. High-level summary of revenue for 277 municipalities, and
 - c. High-level summary of expenditure for 277 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 third quarter:
 - a. Summary of total monthly operating expenditure – 277 municipalities;
 - b. Summary of total monthly operating revenue – 277 municipalities;
 - c. Summary of total monthly capital expenditure – 277 municipalities;
 - d. Summary of total monthly capital revenue – 277 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;
 - l. Listing of borrowing instruments – 183 municipalities;
 - m. Listing of investment instruments – 185 municipalities;
 - n. Monthly repairs and maintenance expenditure per asset class – 277 municipalities; and
 - o. Monthly repairs and maintenance operating expenditure – 277 municipalities.
- Service delivery information (non-financial performance) for metros and secondary cities.
- 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 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 1a: National aggregated revenue as at 31 March 2015

R thousands	Adjusted Budget			Third Quarter 2014/15				Year to date: 31 March 2015				Third Quarter 2013/14				Q3 of 2013/14 to Q3 of 2014/15
	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	
Revenue																
Category A (Metro)	167 036 376	35 320 151	202 356 527	43 159 727	5 691 618	48 851 346	24.1%	127 579 652	15 755 185	143 334 838	70.8%	36 444 177	4 849 118	41 293 295	69.7%	18.3%
Category B (Local)	92 503 965	21 545 757	114 049 722	19 647 811	3 299 510	22 947 321	20.1%	68 352 843	9 736 874	78 089 717	68.5%	19 888 833	2 867 334	22 756 167	68.7%	0.8%
Category C (District)	16 954 512	8 510 050	25 464 562	4 439 598	1 375 674	5 815 272	22.8%	13 490 684	4 543 350	18 034 033	70.8%	4 069 406	1 530 778	5 600 184	69.6%	3.8%
Total	276 494 852	65 375 959	341 870 811	67 247 136	10 366 802	77 613 939	22.7%	209 423 179	30 035 409	239 458 588	70.0%	60 402 416	9 247 230	69 649 646	69.4%	11.4%
Per province																
Eastern Cape	25 266 927	6 886 983	32 153 910	6 203 296	1 347 650	7 550 946	23.5%	19 285 647	3 962 646	23 248 293	72.3%	6 293 836	1 290 837	7 584 674	71.2%	(0.4%)
Free State	14 181 198	2 961 739	17 142 937	2 899 334	503 871	3 403 205	19.9%	10 223 843	1 308 037	11 531 880	67.3%	3 111 903	461 827	3 573 730	70.7%	(4.8%)
Gauteng	103 912 424	20 523 419	124 435 843	25 908 814	3 184 606	29 093 420	23.4%	77 689 111	7 791 471	85 480 582	68.7%	22 037 411	2 478 880	24 516 291	69.3%	18.7%
Kwazulu-Natal	47 141 936	12 731 025	59 872 960	11 996 683	2 455 014	14 451 697	24.1%	37 416 716	7 763 812	45 180 528	75.5%	10 538 222	2 161 524	12 699 746	72.4%	13.8%
Limpopo	12 516 804	6 005 541	18 522 345	2 788 312	651 771	3 440 083	18.6%	8 996 596	1 865 910	10 862 507	58.6%	2 902 815	661 630	3 564 445	58.7%	(3.5%)
Mpumalanga	12 319 356	2 980 812	15 300 168	2 453 626	466 677	2 920 303	19.1%	9 563 870	1 436 502	11 000 372	71.9%	2 617 441	457 870	3 075 310	68.4%	(5.0%)
Northern Cape	13 032 190	3 334 865	16 367 055	2 808 585	514 337	3 322 923	20.3%	9 336 558	1 728 483	11 065 042	67.6%	2 502 396	446 261	2 948 657	66.5%	12.7%
North West	5 667 224	1 278 226	6 945 450	1 099 685	160 630	1 260 315	18.1%	4 272 357	649 908	4 922 265	70.9%	927 853	184 568	1 112 422	68.1%	13.3%
Western Cape	42 456 794	8 673 348	51 130 142	11 088 801	1 082 246	12 171 047	23.8%	32 638 480	3 528 640	36 167 120	70.7%	9 470 538	1 103 833	10 574 371	70.0%	15.1%
Total	276 494 852	65 375 959	341 870 811	67 247 136	10 366 802	77 613 939	22.7%	209 423 179	30 035 409	239 458 588	70.0%	60 402 416	9 247 230	69 649 646	69.4%	11.4%

Source: National Treasury Local Government database

Table 1b: National aggregated expenditure as at 31 March 2015

R thousand	Adjusted Budget			Third Quarter 2014/15				Year to date: 31 March 2015				Third Quarter 2013/14				Q3 of 2013/14 to Q3 of 2014/15
	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)	165 485 903	35 320 151	200 806 054	36 078 024	5 691 618	41 769 642	20.8%	114 001 149	15 755 185	129 756 334	64.6%	32 790 271	4 849 118	37 639 389	65.6%	11.0%
Category B (Local)	96 825 938	21 545 757	118 371 695	19 639 441	3 300 155	22 939 596	19.4%	59 235 361	9 744 442	68 979 803	58.3%	19 848 619	2 867 336	22 715 955	57.3%	1.0%
Category C (District)	17 660 830	8 510 050	26 170 880	3 828 921	1 375 674	5 204 595	19.9%	10 759 184	4 543 350	15 302 533	58.5%	3 398 683	1 530 778	4 929 462	56.3%	5.6%
Total	279 972 670	65 375 959	345 348 629	59 546 385	10 367 448	69 913 833	20.2%	183 995 693	30 042 977	214 038 670	62.0%	56 037 574	9 247 232	65 284 806	61.9%	7.1%
Per province																
Eastern Cape	26 630 396	6 886 983	33 517 379	5 311 182	1 347 636	6 658 818	19.9%	16 327 520	3 962 632	20 290 152	60.5%	6 492 464	1 290 837	7 783 302	63.1%	(14.4%)
Free State	14 935 838	2 961 739	17 897 577	2 840 855	503 871	3 344 726	18.7%	8 572 026	1 314 960	9 886 986	55.2%	2 322 878	461 829	2 784 707	56.3%	20.1%
Gauteng	102 193 968	20 523 419	122 717 387	22 535 786	3 184 606	25 720 392	21.0%	70 396 233	7 791 471	78 187 705	63.7%	20 070 954	2 478 880	22 549 835	64.5%	14.1%
Kwazulu-Natal	47 828 778	12 731 025	60 559 802	10 512 167	2 455 673	12 967 840	21.4%	32 870 760	7 764 471	40 635 230	67.1%	9 550 351	2 161 524	11 711 875	65.0%	10.7%
Limpopo	12 515 356	6 005 541	18 520 897	2 441 140	651 771	3 092 911	16.7%	7 328 425	1 865 910	9 194 335	49.6%	2 236 426	661 630	2 898 056	47.8%	6.7%
Mpumalanga	13 479 715	2 980 812	16 460 527	2 582 607	466 677	3 049 285	18.5%	7 942 413	1 436 502	9 378 915	57.0%	2 569 806	457 870	3 027 676	51.4%	0.7%
Northern Cape	13 399 823	3 334 865	16 734 688	3 043 580	514 337	3 557 917	21.3%	9 076 913	1 728 483	10 805 397	64.6%	3 154 869	446 261	3 601 129	60.1%	(1.2%)
North West	5 852 872	1 278 226	7 131 098	1 081 977	160 630	1 242 607	17.4%	3 610 240	649 908	4 260 148	59.7%	1 046 331	184 568	1 230 899	57.0%	1.0%
Western Cape	43 135 926	8 673 348	51 809 274	9 197 093	1 082 245	10 279 339	19.8%	27 871 164	3 528 640	31 399 804	60.6%	8 593 495	1 103 833	9 697 328	64.0%	6.0%
Total	279 972 670	65 375 959	345 348 629	59 546 385	10 367 448	69 913 833	20.2%	183 995 693	30 042 977	214 038 670	62.0%	56 037 574	9 247 232	65 284 806	61.9%	7.1%

Source: National Treasury Local Government database

Table 1c: Quarterly budget statement summary as at 31 March 2015

Description	Budget year 2014/15						
	Original Budget	Adjusted Budget	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
R thousands							
Financial Performance							
Property rates	44 896 421	44 743 079	35 493 172	33 890 712	1 602 460	4.73	44 743 079
Service charges	141 652 526	141 258 997	101 188 707	104 392 132	(3 203 425)	(3.07)	141 258 997
Investment revenue	2 872 373	3 007 412	2 547 043	1 926 889	620 154	32.18	3 007 412
Transfers recognised - operational	57 345 915	58 677 389	48 680 360	47 294 252	1 386 108	2.93	58 677 389
Other own revenue	26 368 373	28 807 976	21 513 897	19 351 593	2 162 304	11.17	28 807 976
Total Revenue (excluding capital transfers and contributions)	273 135 608	276 494 852	209 423 179	206 855 578	2 567 600	1.24	276 494 852
Employee costs	73 572 208	73 975 018	53 264 151	55 649 065	(2 384 914)	(4.29)	73 975 018
Remuneration of councillors	3 299 040	3 261 112	2 244 199	2 548 542	(304 342)	(11.94)	3 261 112
Depreciation & asset impairment	22 946 162	22 564 068	12 134 120	15 522 433	(3 388 312)	(21.83)	22 564 068
Finance charges	7 397 716	7 197 411	4 282 929	5 150 756	(867 827)	(16.85)	7 197 411
Materials and bulk purchases	84 197 121	84 445 857	59 119 646	61 927 639	(2 807 992)	(4.53)	84 445 857
Transfers and grants	5 949 859	6 370 718	3 652 609	4 098 581	(445 973)	(10.88)	6 370 718
Other expenditure	76 418 973	81 800 050	49 042 112	52 040 594	(2 998 483)	(5.76)	81 800 050
Total Expenditure	273 781 079	279 614 233	183 739 767	196 937 610	(13 197 843)	(6.70)	279 614 233
Surplus/(Deficit)	(645 471)	(3 119 381)	25 683 412	9 917 968	15 765 444	158.96	(3 119 381)
Transfers recognised - capital	34 280 185	35 853 871	18 663 700	24 311 890	(5 648 190)	(23.23)	35 853 871
Contributions recognised - capital & contributor	67 846	1 571	(74 309)	445 330	(519 639)	(116.69)	1 571
Surplus/(Deficit) after capital transfers & contributions	33 702 560	32 736 061	44 272 803	34 675 188	9 597 615	27.68	32 736 061
Share of surplus/ (deficit) of associate	-	(1 000)	(1 152)		(1 152)	-	(1 000)
Surplus/(Deficit) for the year	33 702 560	32 735 061	44 271 651	34 675 188	9 596 463	27.68	32 735 061
Capital expenditure & funds sources							
Capital expenditure	62 538 530	65 375 959	30 042 977	49 031 969	(18 988 992)	(38.73)	65 375 959
Transfers recognised - capital	35 463 691	38 449 676	20 738 865	28 837 257	(8 098 393)	(28.08)	38 449 676
Public contributions & donations	1 441 256	1 051 517	303 489	788 638	(485 149)	(61.52)	1 051 517
Borrowing	12 038 295	12 060 221	3 899 553	9 045 165	(5 145 612)	(56.89)	12 060 221
Internally generated funds	13 595 288	13 814 545	5 093 502	10 360 908	(5 267 406)	(50.84)	13 814 545
Total sources of capital funds	62 538 530	65 375 959	30 035 409	49 031 969	(18 996 560)	(38.74)	65 375 959

Source: National Treasury Local Government database

Table 1d: Salaries and wages expenditure as at 31 March 2015

Description	Budget	Adjusted Budget	Third Quarter 2014/15		Year to date: 31 March 2015		Third Quarter 2013/14		Q3 of 2013/14 to Q3 of 2014/15
			Actual Expenditure	3rd Q as % of adj budget	Actual Expenditure	Total as % of adj budget	Actual Expenditure	Total as % of adj budget	
R thousands									
Category A (Metro)	42 391 345	42 359 095	9 888 849	23.3%	30 920 810	73.0%	9 228 332	100.4%	7.2%
Category B (Local)	28 001 800	28 310 941	6 591 175	23.3%	19 904 586	70.3%	6 651 317	99.5%	(0.9%)
Category C (District)	6 478 103	6 566 093	1 567 288	23.9%	4 682 955	71.3%	1 381 399	99.7%	13.5%
Total	76 871 248	77 236 130	18 047 312	23.4%	55 508 351	71.9%	17 261 049	100.0%	4.6%
Per Province									
Eastern Cape	7 991 520	7 944 233	1 864 125	23.5%	5 624 153	70.8%	2 373 870	97.9%	(21.5%)
Free State	4 271 645	4 234 670	1 023 571	24.2%	2 990 095	70.6%	884 796	100.0%	15.7%
Gauteng	24 225 639	24 187 607	5 668 862	23.4%	17 549 493	72.6%	5 179 578	100.0%	9.4%
Kwazulu-Natal	13 803 461	13 810 628	3 173 194	23.0%	9 932 299	71.9%	2 933 693	99.4%	8.2%
Limpopo	4 068 783	4 413 794	938 029	21.3%	2 921 741	66.2%	902 919	102.7%	3.9%
Mpumalanga	3 823 568	3 851 513	962 905	25.0%	2 833 870	73.6%	879 055	100.6%	9.5%
North West	3 338 098	3 598 614	927 879	25.8%	2 679 594	74.5%	811 477	98.5%	14.3%
Northern Cape	2 084 466	2 084 235	436 810	21.0%	1 411 303	67.7%	423 591	99.3%	3.1%
Western Cape	13 264 068	13 110 837	3 051 937	23.3%	9 565 803	73.0%	2 872 068	101.5%	6.3%
Total	76 871 248	77 236 130	18 047 312	23.4%	55 508 351	71.9%	17 261 049	100.0%	4.6%

Source: National Treasury Local Government database

Aggregate revenue and expenditure trends for metros

Table 2a: Metros aggregated revenue as at 31 March 2015

R thousands	Adjusted Budget			Third Quarter 2014/15				Year to date: 31 March 2015				Third Quarter 2013/14				Q3 of 2013/14 to Q3 of 2014/15
	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	
Buffalo City	4 871 758	1 168 745	6 040 503	1 224 155	181 563	1 405 717	23.3%	3 872 880	545 392	4 418 273	73.1%	964 810	183 809	1 148 619	70.2%	22.4%
Cape Town	29 101 886	6 294 615	35 396 501	8 151 258	734 327	8 885 584	25.1%	22 540 765	2 521 884	25 062 649	70.8%	6 895 167	726 770	7 621 937	68.8%	16.6%
Ekurhuleni Metro	26 607 068	3 810 950	30 418 018	6 368 180	587 327	6 955 507	22.9%	20 616 273	1 375 570	21 991 843	72.3%	5 887 889	322 026	6 209 915	73.7%	12.0%
eThekweni	26 794 956	5 711 022	32 505 978	7 289 462	1 202 070	8 491 532	26.1%	21 429 322	3 987 678	25 417 000	78.2%	6 114 705	1 087 326	7 202 031	74.6%	17.9%
City Of Johannesburg	40 528 538	10 827 949	51 356 487	10 447 776	1 848 848	12 296 624	23.9%	29 949 672	3 508 427	33 458 100	65.1%	7 845 959	1 346 119	9 192 078	64.3%	33.8%
Mangaung	5 729 939	1 557 971	7 287 910	1 368 981	265 256	1 634 237	22.4%	4 388 673	663 032	5 051 705	69.3%	1 291 408	241 049	1 532 457	67.7%	6.6%
Nelson Mandela Bay	8 291 268	1 560 118	9 851 386	2 043 602	290 939	2 334 540	23.7%	6 084 857	790 386	6 875 243	69.8%	1 671 647	270 283	1 941 930	64.5%	20.2%
City Of Tshwane	25 110 962	4 388 781	29 499 743	6 266 314	581 289	6 847 603	23.2%	18 697 210	2 362 816	21 060 026	71.4%	5 772 592	671 737	6 444 329	72.4%	6.3%
Total	167 036 376	35 320 151	202 356 527	43 159 727	5 691 618	48 851 346	24.1%	127 579 652	15 755 185	143 334 838	70.8%	36 444 177	4 849 118	41 293 295	69.7%	18.3%

Source: National Treasury Local Government database

Table 2b: Metros aggregated expenditure as at 31 March 2015

R thousands	Adjusted Budget			Third Quarter 2014/15				Year to date: 31 March 2015				Third Quarter 2013/14				Q3 of 2013/14 to Q3 of 2014/15
	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	4 890 418	1 168 745	6 059 163	1 122 103	181 563	1 303 666	21.5%	3 498 802	545 392	4 044 194	66.7%	1 039 743	183 809	1 223 552	64.6%	6.5%
Cape Town	29 086 530	6 294 615	35 381 146	6 169 958	734 327	6 904 285	19.5%	19 071 120	2 521 884	21 593 004	61.0%	5 767 695	726 770	6 494 464	65.4%	6.3%
Ekurhuleni Metro	25 919 457	3 810 950	29 730 407	5 515 081	587 327	6 102 408	20.5%	17 189 175	1 375 570	18 564 745	62.4%	4 918 162	322 026	5 240 188	62.9%	16.5%
eThekweni	26 942 593	5 711 022	32 653 615	6 060 308	1 202 070	7 262 378	22.2%	18 957 931	3 987 678	22 945 609	70.3%	5 481 818	1 087 326	6 569 144	69.7%	10.6%
City Of Johannesburg	39 648 292	10 827 949	50 476 241	8 782 619	1 848 848	10 631 467	21.1%	27 352 760	3 508 427	30 861 187	61.1%	7 796 815	1 346 119	9 142 934	65.5%	16.3%
Mangaung	5 651 101	1 557 971	7 209 072	1 195 940	265 256	1 461 197	20.3%	3 795 192	663 032	4 458 224	61.8%	974 434	241 049	1 215 483	58.9%	20.2%
Nelson Mandela Bay	8 757 794	1 560 118	10 317 912	1 808 414	290 939	2 099 353	20.3%	5 774 345	790 386	6 564 731	63.6%	1 598 595	270 283	1 868 877	59.4%	12.3%
City Of Tshwane	24 589 717	4 388 781	28 978 498	5 423 600	581 289	6 004 888	20.7%	18 361 823	2 362 816	20 724 639	71.5%	5 213 009	671 737	5 884 747	68.3%	2.0%
Total	165 485 903	35 320 151	200 806 054	36 078 024	5 691 618	41 769 642	20.8%	114 001 149	15 755 185	129 756 334	64.6%	32 790 271	4 849 118	37 639 389	65.6%	11.0%

Source: National Treasury Local Government database

Table 2c: Quarterly budget statement summary for metros as at 31 March 2015

Description	Budget year 2014/15						
	Original Budget	Adjusted Budget	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
R thousands							
Financial Performance							
Property rates	31 415 851	31 320 494	24 258 586	23 561 188	697 399	2.96	31 320 494
Service charges	94 112 549	93 910 958	68 431 046	69 242 186	(811 140)	(1.17)	93 910 958
Investment revenue	1 813 802	1 872 899	1 707 781	1 184 191	523 590	44.22	1 872 899
Transfers recognised - operational	20 414 664	21 444 519	17 435 430	15 547 624	1 887 806	12.14	21 444 519
Other own revenue	17 152 915	18 487 505	15 746 808	12 239 123	3 507 685	28.66	18 487 505
Total Revenue (excluding capital transfers and contributions)	164 909 781	167 036 376	127 579 652	121 774 311	5 805 341	4.77	167 036 376
Employee costs	41 654 515	41 621 723	30 410 251	31 096 685	(686 433)	(2.21)	41 621 723
Remuneration of councillors	736 830	737 372	510 588	553 221	(42 663)	(7.71)	737 372
Depreciation & asset impairment	11 553 895	11 334 693	7 827 612	8 253 689	(426 077)	(5.16)	11 334 693
Finance charges	5 994 473	5 934 236	3 486 534	4 295 137	(808 603)	(18.83)	5 934 236
Materials and bulk purchases	56 028 591	55 846 681	39 922 460	40 901 520	(979 061)	(2.39)	55 846 681
Transfers and grants	2 682 333	2 796 562	1 925 644	1 952 704	(27 060)	(1.39)	2 796 562
Other expenditure	42 436 094	46 856 197	29 662 163	29 248 901	413 262	1.41	46 856 197
Total Expenditure	161 086 731	165 127 466	113 745 222	116 301 857	(2 556 635)	(2.20)	165 127 466
Surplus/(Deficit)	3 823 050	1 908 910	13 834 430	5 472 454	8 361 976	152.80	1 908 910
Transfers recognised - capital	15 701 857	16 686 703	8 282 539	9 676 678	(1 394 140)	(14.41)	16 686 703
Contributions recognised - capital & contributed assets	(113 000)	(113 000)	(89 693)	366 674	(456 367)	(124.46)	(113 000)
Surplus/(Deficit) after capital transfers & contributions	19 411 907	18 482 613	22 027 276	15 515 806	6 511 470	41.97	18 482 613
Share of surplus/ (deficit) of associate	-	(0)	(0)	(0)	(0)	-	(0)
Surplus/(Deficit) for the year	19 411 907	18 482 613	22 027 276	15 515 806	6 511 470	41.97	18 482 613
Capital expenditure & funds sources							
Capital expenditure	34 559 540	35 320 151	15 755 185	26 490 113	(10 734 928)	(40.52)	35 320 151
Transfers recognised - capital	15 695 356	16 389 709	9 116 288	12 292 282	(3 175 994)	(25.84)	16 389 709
Public contributions & donations	688 451	460 965	109 357	345 723	(236 367)	(68.37)	460 965
Borrowing	9 728 929	9 556 949	3 151 746	7 167 712	(4 015 966)	(56.03)	9 556 949
Internally generated funds	8 446 805	8 912 528	3 377 795	6 684 396	(3 306 602)	(49.47)	8 912 528
Total sources of capital funds	34 559 540	35 320 151	15 755 185	26 490 113	(10 734 928)	(40.52)	35 320 151

Source: National Treasury Local Government database

Table 3c: Quarterly budget statement summary as at 31 March 2015

Description	Budget year 2014/15						
	Original Budget	Adjusted Budget	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
R thousands							
Financial Performance							
Property rates	5 704 598	5 670 546	4 523 421	4 410 130	113 292	2.57	5 670 546
Service charges	24 082 810	23 846 245	16 891 386	17 871 668	(980 282)	(5.49)	23 846 245
Investment revenue	262 924	312 271	197 277	153 182	44 094	28.79	312 271
Transfers recognised - operational	5 774 675	5 790 293	4 666 927	4 658 513	8 414	0.18	5 790 293
Other own revenue	2 375 666	2 692 204	1 860 811	1 650 952	209 859	12.71	2 692 204
Total Revenue (excluding capital transfers and contributions)	38 200 672	38 311 560	28 139 822	28 744 445	(604 623)	(2.10)	38 311 560
Employee costs	8 922 277	9 173 709	6 672 276	6 839 113	(166 836)	(2.44)	9 173 709
Remuneration of councillors	431 746	454 635	316 321	335 001	(18 679)	(5.58)	454 635
Depreciation & asset impairment	3 955 929	3 914 532	2 395 880	2 878 443	(482 563)	(16.76)	3 914 532
Finance charges	717 022	596 182	421 318	478 574	(57 257)	(11.96)	596 182
Materials and bulk purchases	14 241 358	14 498 380	10 080 405	10 823 849	(743 444)	(6.87)	14 498 380
Transfers and grants	555 925	626 045	342 657	333 586	9 071	2.72	626 045
Other expenditure	10 865 432	10 296 147	6 004 501	6 921 892	(917 392)	(13.25)	10 296 147
Total Expenditure	39 689 689	39 559 629	26 233 359	28 610 459	(2 377 100)	(8.31)	39 559 629
Surplus/(Deficit)	(1 489 018)	(1 248 070)	1 906 463	133 986	1 772 477	1 322.88	(1 248 070)
Transfers recognised - capital	3 320 111	4 040 075	1 742 049	2 406 951	(664 902)	(27.62)	4 040 075
Contributions recognised - capital & contributed assets	44 608	(76 417)	(67 325)	6 584	(73 909)	(1 122.51)	(76 417)
Surplus/(Deficit) after capital transfers & contributions	1 875 701	2 715 589	3 581 188	2 547 522	1 033 666	40.58	2 715 589
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1 875 701	2 715 589	3 581 188	2 547 522	1 033 666	40.58	2 715 589
Capital expenditure & funds sources							
Capital expenditure	6 670 165	7 618 490	3 379 071	5 713 868	(2 334 797)	(40.86)	7 618 490
Transfers recognised - capital	3 886 252	4 517 416	2 248 345	3 388 062	(1 139 717)	(33.64)	4 517 416
Public contributions & donations	20 485	57 909	9 063	43 432	(34 369)	(79.13)	57 909
Borrowing	1 548 053	1 686 349	600 296	1 264 762	(664 466)	(52.54)	1 686 349
Internally generated funds	1 215 374	1 356 816	521 367	1 017 612	(496 245)	(48.77)	1 356 816
Total sources of capital funds	6 670 165	7 618 490	3 379 071	5 713 868	(2 334 797)	(40.86)	7 618 490

Source: National Treasury Local Government database

Operating revenue and expenditure per function for metros

Table 4a: Metros aggregated revenue and expenditure for water as at 31 March 2015

R thousands	Adjusted Budget	Third Quarter 2014/15		Year to date: 31 March 2015		Third Quarter 2013/14		Q3 of 2013/14 to Q3 of 2014/15
		Actual Revenue	3rd Q as % of adj budget	Actual Revenue	Total Rev as % of adj budget	Actual Revenue	Total Rev as % of adj budget	
Water revenue								
Buffalo City	442 060	90 160	20.4%	360 761	81.6%	86 694	71.9%	4.0%
Cape Town	2 577 465	829 815	32.2%	1 980 906	76.9%	699 927	70.3%	18.6%
Ekurhuleni Metro	4 153 163	1 093 346	26.3%	3 423 368	82.4%	1 176 034	84.2%	(7.0%)
eThekwini	3 519 364	770 462	21.9%	2 699 404	76.7%	743 697	65.2%	3.6%
City Of Johannesburg	4 445 028	1 069 605	24.1%	3 479 000	78.3%	914 506	75.0%	17.0%
Mangaung	756 656	227 211	30.0%	655 558	86.6%	181 680	76.1%	25.1%
Nelson Mandela Bay	685 728	207 102	30.2%	560 444	81.7%	184 754	81.6%	12.1%
City Of Tshwane	3 405 684	806 398	23.7%	2 525 762	74.2%	743 973	74.2%	8.4%
Total	19 985 147	5 094 098	25.5%	15 685 202	78.5%	4 731 264	74.5%	7.7%
R thousands	Adjusted Budget	Third Quarter 2014/15		Year to date: 31 March 2015		Third Quarter 2013/14		Q3 of 2013/14 to Q3 of 2014/15
		Actual exp	3rd Q as % of adj budget	Actual Exp	Total Exp as % of adj budget	Actual Exp	Total Exp as % of adj budget	
Water expenditure								
Buffalo City	433 081	105 252	24.3%	337 857	78.0%	100 925	90.6%	4.3%
Cape Town	2 165 485	544 009	25.1%	1 582 953	73.1%	522 778	71.2%	4.1%
Ekurhuleni Metro	3 472 407	808 886	23.3%	2 377 617	68.5%	685 543	68.1%	18.0%
eThekwini	3 661 838	661 703	18.1%	2 336 806	63.8%	751 014	67.1%	(11.9%)
City Of Johannesburg	3 759 394	1 334 101	35.5%	4 075 793	108.4%	1 269 731	114.6%	5.1%
Mangaung	718 948	205 984	28.7%	534 326	74.3%	180 210	71.3%	14.3%
Nelson Mandela Bay	685 483	163 378	23.8%	448 724	65.5%	146 119	60.2%	11.8%
City Of Tshwane	2 879 925	679 097	23.6%	2 227 408	77.3%	725 041	69.7%	(6.3%)
Total	17 776 561	4 502 410	25.3%	13 921 484	78.3%	4 381 360	78.4%	2.8%

Source: National Treasury Local Government database

Table 4b: Metros aggregated revenue and expenditure for electricity as at 31 March 2015

R thousands	Adjusted Budget	Third Quarter 2014/15		Year to date: 31 March 2015		Third Quarter 2013/14		Q3 of 2013/14 to Q3 of 2014/15
		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	1 541 060	380 113	24.7%	1 162 175	75.4%	347 726	74.7%	9.3%
Cape Town	10 239 774	2 409 205	23.5%	7 594 711	74.2%	2 248 362	73.5%	7.2%
Ekurhuleni Metro	12 104 146	2 557 766	21.1%	9 023 512	74.5%	2 463 023	72.2%	3.8%
eThekwini	10 726 294	2 508 590	23.4%	7 857 164	73.3%	2 403 859	71.0%	4.4%
City Of Johannesburg	14 122 280	2 989 388	21.2%	9 919 596	70.2%	2 478 966	65.4%	20.6%
Mangaung	2 399 190	440 284	18.4%	1 577 390	65.7%	407 840	62.3%	8.0%
Nelson Mandela Bay	3 293 967	705 849	21.4%	2 254 311	68.4%	632 052	66.5%	11.7%
City Of Tshwane	9 881 624	2 160 122	21.9%	7 001 438	70.9%	2 309 986	74.4%	(6.5%)
Total	64 308 335	14 151 319	22.0%	46 390 297	72.1%	13 291 814	70.4%	6.5%
R thousands	Adjusted Budget	Third Quarter 2014/15		Year to date: 31 March 2015		Third Quarter 2013/14		Q3 of 2013/14 to Q3 of 2014/15
		Actual exp	3rd Q as % of adj budget	Actual Exp	Total Exp as % of adj budget	Actual Exp	Total Exp as % of adj budget	
Electricity expenditure								
Buffalo City	1 428 467	295 386	20.7%	1 102 274	77.2%	286 955	61.9%	2.9%
Cape Town	8 458 193	1 749 797	20.7%	5 739 673	67.9%	1 630 350	68.1%	7.3%
Ekurhuleni Metro	10 326 403	2 144 057	20.8%	7 332 620	71.0%	1 914 628	65.7%	12.0%
eThekwini	9 471 504	2 203 596	23.3%	6 987 224	73.8%	1 975 578	74.6%	11.5%
City Of Johannesburg	12 857 214	2 767 601	21.5%	9 588 675	74.6%	2 250 745	71.6%	23.0%
Mangaung	2 061 648	448 510	21.8%	1 592 724	77.3%	334 524	66.7%	34.1%
Nelson Mandela Bay	3 149 717	638 544	20.3%	2 132 830	67.7%	583 492	63.3%	9.4%
City Of Tshwane	9 153 758	1 908 568	20.9%	7 038 018	76.9%	2 025 789	74.8%	(5.8%)
Total	56 906 903	12 156 059	21.4%	41 514 038	73.0%	11 002 062	70.0%	10.5%

Source: National Treasury Local Government database

Table 4c: Metros aggregated revenue and expenditure for waste water management as at 31 March 2015

	Adjusted Budget	Third Quarter 2014/15		Year to date: 31 March 2015		Third Quarter 2013/14		Q3 of 2013/14 to Q3 of 2014/15
		Actual Revenue	3rd Q as % of adj budget	Actual Revenue	Total Rev as % of adj budget	Actual Revenue	Total Rev as % of adj budget	
R thousands								
Waste water management revenue								
Buffalo City	332 207	76 444	23.0%	261 907	78.8%	63 712	72.2%	20.0%
Cape Town	1 385 040	424 364	30.6%	1 049 714	75.8%	359 897	69.9%	17.9%
Ekurhuleni Metro	1 068 510	265 933	24.9%	786 376	73.6%	235 563	79.2%	12.9%
eThekwini	1 043 128	250 905	24.1%	847 290	81.2%	192 253	64.7%	30.5%
City Of Johannesburg	2 963 352	726 934	24.5%	2 176 043	73.4%	484 634	64.2%	50.0%
Mangaung	285 021	73 018	25.6%	229 091	80.4%	72 994	104.9%	0.0%
Nelson Mandela Bay	605 526	164 643	27.2%	493 422	81.5%	114 067	69.8%	44.3%
City Of Tshwane	756 623	184 144	24.3%	568 563	75.1%	172 947	74.0%	6.5%
Total	8 439 406	2 166 386	25.7%	6 412 406	76.0%	1 696 067	69.7%	27.7%
	Adjusted Budget	Third Quarter 2014/15		Year to date: 31 March 2015		Third Quarter 2013/14		Q3 of 2013/14 to Q3 of 2014/15
		Actual exp	3rd Q as % of adj budget	Actual Exp	Total Exp as % of adj budget	Actual Exp	Total Exp as % of adj budget	
R thousands								
Waste water management expenditure								
Buffalo City	804 331	201 185	25.0%	517 882	64.4%	18 385	103.2%	994.3%
Cape Town	1 356 977	302 506	22.3%	896 305	66.1%	302 841	76.4%	(0.1%)
Ekurhuleni Metro	533 384	128 512	24.1%	387 627	72.7%	120 618	73.3%	6.5%
eThekwini	1 136 590	272 396	24.0%	803 887	70.7%	198 002	63.4%	37.6%
City Of Johannesburg	2 506 262	311 983	12.4%	961 581	38.4%	323 396	35.8%	(3.5%)
Mangaung	227 586	58 186	25.6%	158 931	69.8%	38 688	63.7%	50.4%
Nelson Mandela Bay	554 904	126 094	22.7%	331 090	59.7%	143 618	64.6%	(12.2%)
City Of Tshwane	551 135	83 594	15.2%	451 567	81.9%	134 005	68.9%	(37.6%)
Total	7 671 169	1 484 456	19.4%	4 508 871	58.8%	1 279 554	59.8%	16.0%

Source: National Treasury Local Government database

Table 4d: Metros aggregated revenue and expenditure for waste management as at 31 March 2015

	Adjusted Budget	Third Quarter 2014/15		Year to date: 31 March 2015		Third Quarter 2013/14		Q3 of 2013/14 to Q3 of 2014/15
		Actual Revenue	3rd Q as % of adj budget	Actual Revenue	Total Rev as % of adj budget	Actual Revenue	Total Rev as % of adj budget	
R thousands								
Waste management revenue								
Buffalo City	337 193	85 101	25.2%	269 849	80.0%	62 880	68.0%	35.3%
Cape Town	989 175	256 593	25.9%	748 074	75.6%	246 387	73.6%	4.1%
Ekurhuleni Metro	1 634 864	411 882	25.2%	1 291 934	79.0%	550 991	80.9%	(25.2%)
eThekwini	879 325	216 917	24.7%	744 333	84.6%	121 083	61.5%	79.1%
City Of Johannesburg	1 243 908	309 286	24.9%	909 689	73.1%	284 921	73.7%	8.6%
Mangaung	173 440	45 078	26.0%	153 003	88.2%	53 410	85.8%	(15.6%)
Nelson Mandela Bay	319 915	80 817	25.3%	228 780	71.5%	59 479	84.0%	35.9%
City Of Tshwane	1 038 595	255 540	24.6%	762 245	73.4%	200 063	71.5%	27.7%
Total	6 616 415	1 661 214	25.1%	5 107 906	77.2%	1 579 214	74.1%	5.2%
	Adjusted Budget	Third Quarter 2014/15		Year to date: 31 March 2015		Third Quarter 2013/14		Q3 of 2013/14 to Q3 of 2014/15
		Actual exp	3rd Q as % of adj budget	Actual Exp	Total Exp as % of adj budget	Actual Exp	Total Exp as % of adj budget	
R thousands								
Waste management expenditure								
Buffalo City	262 529	71 474	27.2%	213 579	81.4%	61 605	49.6%	16.0%
Cape Town	1 713 315	406 171	23.7%	1 214 160	70.9%	366 584	70.9%	10.8%
Ekurhuleni Metro	1 216 150	255 582	21.0%	728 695	59.9%	207 230	48.2%	23.3%
eThekwini	879 325	239 891	27.3%	707 855	80.5%	190 688	62.8%	25.8%
City Of Johannesburg	1 767 685	398 853	22.6%	1 242 622	70.3%	365 650	76.0%	9.1%
Mangaung	184 612	41 540	22.5%	118 425	64.1%	31 307	70.4%	32.7%
Nelson Mandela Bay	290 654	63 022	21.7%	177 221	61.0%	76 369	66.6%	(17.5%)
City Of Tshwane	687 999	365 384	53.1%	741 098	107.7%	130 680	69.6%	179.6%
Total	7 002 268	1 841 916	26.3%	5 143 656	73.5%	1 430 114	65.3%	28.8%

Source: National Treasury Local Government database

Operating revenue and expenditure per function for secondary cities

Table 5a: 19 Secondary cities aggregated revenue and expenditure for water as at 31 March 2015

R thousands	Adjusted Budget	Third Quarter 2014/15		Year to date: 31 March 2015		Third Quarter 2013/14		Q3 of 2013/14 to Q3 of 2014/15
		Actual Rev	3rd Q as % of adj budget	Actual Rev	Total Rev as % of adj budget	Actual Rev	Total Rev as % of adj budget	
Water revenue								
City Of Matlosana	558 633	88 231	15.8%	244 951	43.8%	73 489	95.6%	20.1%
Drakenstein	163 073	53 787	33.0%	124 724	76.5%	47 790	76.6%	12.5%
Emalahleni (Mp)	319 804	70 811	22.1%	209 983	65.7%	69 715	99.8%	1.6%
Emfuleni	956 614	251 841	26.3%	730 845	76.4%	217 852	79.1%	15.6%
George	117 720	28 434	24.2%	91 431	77.7%	29 825	72.0%	(4.7%)
Govan Mbeki	292 156	76 730	26.3%	211 337	72.3%	56 877	69.5%	34.9%
Madibeng	216 849	22 966	10.6%	75 205	34.7%	19 629	79.8%	17.0%
Matjhabeng	196 047	80 756	41.2%	258 232	131.7%	73 885	116.0%	9.3%
Mbombela	39 408	9 715	24.7%	30 754	78.0%	7 631	68.3%	27.3%
Mogale City	238 765	56 789	23.8%	171 460	71.8%	73 126	84.2%	(22.3%)
Msunduzi	420 885	132 122	31.4%	457 179	108.6%	90 922	78.4%	45.3%
Newcastle	224 200	61 832	27.6%	190 601	85.0%	51 830	83.4%	19.3%
Polokwane	234 057	51 251	21.9%	169 323	72.3%	32 548	55.4%	57.5%
Rustenburg	694 669	145 480	20.9%	411 247	59.2%	109 757	75.1%	32.5%
Sol Plaatje	224 316	66 978	29.9%	170 585	76.0%	47 518	76.5%	41.0%
Stellenbosch	117 664	38 013	32.3%	82 995	70.5%	30 432	69.1%	24.9%
Steve Tshwete	77 911	18 917	24.3%	61 342	78.7%	14 315	74.0%	32.1%
Tlokwe	95 704	26 765	28.0%	68 341	71.4%	21 308	73.3%	25.6%
uMhlatuze	294 523	74 261	25.2%	216 485	73.5%	83 684	73.4%	(11.3%)
Total	5 482 997	1 355 676	24.7%	3 977 020	72.5%	1 152 132	79.3%	17.7%
R thousands	Adjusted Budget	Third Quarter 2014/15		Year to date: 31 March 2015		Third Quarter 2013/14		Q3 of 2013/14 to Q3 of 2014/15
		Actual Exp	3rd Q as % of adj budget	Actual Exp	Total Exp as % of adj budget	Actual Exp	Total Exp as % of adj budget	
Water expenditure								
City Of Matlosana	362 385	77 606	21.4%	263 123	72.6%	65 452	43.6%	18.6%
Drakenstein	103 215	25 682	24.9%	35 030	33.9%	12 645	39.3%	103.1%
Emalahleni (Mp)	195 101	21 760	11.2%	82 771	42.4%	29 777	45.4%	(26.9%)
Emfuleni	647 854	151 609	23.4%	408 919	63.1%	135 099	59.9%	12.2%
George	103 994	21 238	20.4%	67 680	65.1%	19 300	64.4%	10.0%
Govan Mbeki	255 929	62 645	24.5%	136 668	53.4%	53 713	31.1%	16.6%
Madibeng	162 084	40 256	24.8%	131 306	81.0%	26 496	62.8%	51.9%
Matjhabeng	417 664	27 691	6.6%	151 234	36.2%	35 772	50.1%	(22.6%)
Mbombela	129 759	24 927	19.2%	92 793	71.5%	32 533	65.0%	(23.4%)
Mogale City	306 352	71 075	23.2%	211 232	69.0%	61 492	69.3%	15.6%
Msunduzi	320 898	100 458	31.3%	377 956	117.8%	183 172	91.8%	(45.2%)
Newcastle	214 420	40 624	18.9%	111 343	51.9%	79 463	50.9%	(48.9%)
Polokwane	286 870	74 391	25.9%	179 562	62.6%	56 303	63.3%	32.1%
Rustenburg	513 379	98 804	19.2%	284 213	55.4%	149 058	73.1%	(33.7%)
Sol Plaatje	191 846	49 480	25.8%	150 002	78.2%	31 874	67.7%	55.2%
Stellenbosch	92 076	20 201	21.9%	53 473	58.1%	31 606	67.6%	(36.1%)
Steve Tshwete	88 474	20 573	23.3%	59 835	67.6%	18 797	68.9%	9.4%
Tlokwe	60 620	16 508	27.2%	45 815	75.6%	26 421	98.6%	(37.5%)
uMhlatuze	377 112	90 347	24.0%	305 370	81.0%	99 208	75.6%	(8.9%)
Total	4 830 034	1 035 874	21.4%	3 148 324	65.2%	1 148 182	60.8%	(9.8%)

Source: National Treasury Local Government database

Table 5b: 19 Secondary cities aggregated revenue and expenditure for electricity as at 31 March 2015

	Budget	Third Quarter 2014/15		Year to date: 31 March 2015		Third Quarter 2013/14		Q3 of
	Adjusted Budget	Actual Rev	3rd Q as % of adj budget	Actual Rev	Total Rev as % of adj budget	Actual Rev	Total Rev as % of adj budget	2013/14 to Q3 of 2014/15
R thousands								
Electricity revenue								
City Of Matlosana	655 011	146 767	22.4%	458 063	69.9%	142 044	87.9%	3.3%
Drakenstein	842 805	198 452	23.5%	608 785	72.2%	192 381	74.6%	3.2%
Emalahleni (Mp)	774 424	160 168	20.7%	522 207	67.4%	147 432	62.0%	8.6%
Emfuleni	1 985 434	398 979	20.1%	1 368 121	68.9%	357 241	68.0%	11.7%
George	491 640	123 503	25.1%	367 986	74.8%	112 411	74.3%	9.9%
Gov an Mbeki	505 337	103 823	20.5%	327 344	64.8%	88 733	70.2%	17.0%
Madibeng	528 703	104 547	19.8%	278 589	52.7%	94 333	69.9%	10.8%
Matjhabeng	664 906	103 858	15.6%	327 517	49.3%	94 981	49.2%	9.3%
Mbombela	685 012	181 928	26.6%	513 010	74.9%	147 369	71.2%	23.5%
Mogale City	883 651	214 191	24.2%	638 230	72.2%	183 834	72.4%	16.5%
Msunduzi	1 661 626	373 270	22.5%	1 215 766	73.2%	389 248	76.0%	(4.1%)
New castle	663 584	144 615	21.8%	469 289	70.7%	82 247	59.8%	75.8%
Polokwane	703 149	142 543	20.3%	498 165	70.8%	120 967	61.7%	17.8%
Rustenburg	1 937 788	384 764	19.9%	1 201 624	62.0%	386 935	65.2%	(0.6%)
Sol Plaatje	568 861	137 387	24.2%	408 512	71.8%	(33 457)	71.9%	(510.6%)
Stellenbosch	426 801	107 387	25.2%	314 711	73.7%	105 854	77.6%	1.4%
Steve Tshwete	501 220	114 921	22.9%	372 437	74.3%	123 309	74.5%	(6.8%)
Tlokwe	566 546	119 714	21.1%	425 467	75.1%	121 681	68.7%	(1.6%)
uMhlatuze	1 301 708	365 688	28.1%	1 064 539	81.8%	298 039	78.8%	22.7%
Total	16 348 205	3 626 507	22.2%	11 380 363	69.6%	3 155 581	70.0%	14.9%
	Budget	Third Quarter 2014/15		Year to date: 31 March 2015		Third Quarter 2013/14		Q3 of
	Adjusted Budget	Actual Exp	3rd Q as % of adj budget	Actual Exp	Total Exp as % of adj budget	Actual Exp	Total Exp as % of adj budget	2013/14 to Q3 of 2014/15
R thousands								
Electricity expenditure								
City Of Matlosana	581 397	117 496	20.2%	342 339	58.9%	72 072	44.9%	63.0%
Drakenstein	705 867	153 843	21.8%	423 731	60.0%	135 359	65.0%	13.7%
Emalahleni (Mp)	890 465	170 060	19.1%	430 535	48.3%	132 529	59.6%	28.3%
Emfuleni	1 609 107	525 963	32.7%	1 219 508	75.8%	274 440	62.6%	91.6%
George	428 079	83 608	19.5%	271 414	63.4%	79 907	62.8%	4.6%
Gov an Mbeki	482 306	152 230	31.6%	369 274	76.6%	88 974	57.2%	71.1%
Madibeng	431 076	83 978	19.5%	340 387	79.0%	65 609	78.0%	28.0%
Matjhabeng	446 636	14 139	3.2%	158 560	35.5%	13 209	36.4%	7.0%
Mbombela	523 057	101 112	19.3%	428 104	81.8%	114 072	61.7%	(11.4%)
Mogale City	728 344	160 302	22.0%	520 428	71.5%	122 497	68.7%	30.9%
Msunduzi	1 301 169	298 092	22.9%	1 022 721	78.6%	298 203	72.6%	(0.0%)
New castle	494 258	102 146	20.7%	365 253	73.9%	40 918	60.8%	149.6%
Polokwane	651 352	128 463	19.7%	459 239	70.5%	134 884	68.5%	(4.8%)
Rustenburg	1 664 710	326 910	19.6%	1 042 472	62.6%	605 335	87.2%	(46.0%)
Sol Plaatje	519 515	87 366	16.8%	355 344	68.4%	80 226	68.8%	8.9%
Stellenbosch	360 684	75 536	20.9%	241 960	67.1%	89 069	66.5%	(15.2%)
Steve Tshwete	440 909	86 258	19.6%	281 812	63.9%	80 339	64.6%	7.4%
Tlokwe	434 055	74 148	17.1%	292 747	67.4%	62 397	68.5%	18.8%
uMhlatuze	1 153 501	299 247	25.9%	895 566	77.6%	237 112	72.8%	26.2%
Total	13 846 487	3 040 895	22.0%	9 461 395	68.3%	2 727 150	67.0%	11.5%

Source: National Treasury Local Government database

Table 5c: 19 Secondary cities aggregated revenue and expenditure for waste water management as at 31 March 2015

	Budget	Third Quarter 2014/15		Year to date: 31 March 2015		Third Quarter 2013/14		Q3 of
	Adjusted Budget	Actual Rev	3rd Q as % of adj budget	Actual Rev	Total Rev as % of adj budget	Actual Rev	Total Rev as % of adj budget	2013/14 to Q3 of 2014/15
R thousands								
Waste water management								
City Of Matlosana	84 258	19 611	23.3%	53 989	64.1%	17 653	56.9%	11.1%
Drakenstein	80 386	3 658	4.6%	69 702	86.7%	9 262	121.2%	(60.5%)
Emalahleni (Mp)	117 254	26 939	23.0%	85 738	73.1%	27 961	87.0%	(3.7%)
Emfuleni	262 315	111 541	42.5%	284 010	108.3%	63 297	73.9%	76.2%
George	97 857	21 388	21.9%	78 466	80.2%	17 755	90.2%	20.5%
Gov an Mbeki	89 410	22 036	24.6%	63 040	70.5%	18 277	78.6%	20.6%
Madibeng	116 635	8 493	7.3%	16 071	13.8%	5 887	80.2%	44.3%
Matjhabeng	115 346	34 740	30.1%	105 023	91.1%	34 117	91.0%	1.8%
Mbombela	19 734	4 499	22.8%	14 186	71.9%	5 494	73.8%	(18.1%)
Mogale City	151 974	51 936	34.2%	124 166	81.7%	33 634	81.3%	54.4%
Msunduzi	136 100	36 312	26.7%	113 372	83.3%	32 105	71.9%	13.1%
New castle	169 475	42 922	25.3%	136 978	80.8%	42 485	84.9%	1.0%
Polokwane	50 000	12 379	24.8%	36 497	73.0%	13 370	50.7%	(7.4%)
Rustenburg	238 314	24 525	10.3%	100 469	42.2%	27 930	40.6%	(12.2%)
Sol Plaatje	69 018	17 028	24.7%	51 925	75.2%	16 033	77.7%	6.2%
Stellenbosch	75 194	5 095	6.8%	57 452	76.4%	15 779	91.6%	(67.7%)
Steve Tshwete	80 664	21 032	26.1%	65 295	80.9%	19 009	79.5%	10.6%
Tlokwe	50 258	13 033	25.9%	38 268	76.1%	11 963	76.8%	9.0%
uMhlathuze	169 111	43 232	25.6%	127 048	75.1%	25 871	72.5%	67.1%
Total	2 173 302	520 398	23.9%	1 621 695	74.6%	437 883	74.6%	18.8%
	Budget	Third Quarter 2014/15		Year to date: 31 March 2015		Third Quarter 2013/14		Q3 of
	Adjusted Budget	Actual Exp	3rd Q as % of adj budget	Actual Exp	Total Exp as % of adj budget	Actual Exp	Total Exp as % of adj budget	2013/14 to Q3 of 2014/15
R thousands								
Waste water management								
City Of Matlosana	101 985	(16 556)	(16.2%)	26 972	26.4%	37 600	36.2%	(144.0%)
Drakenstein	100 789	21 898	21.7%	37 427	37.1%	16 312	57.1%	34.2%
Emalahleni (Mp)	91 776	12 908	14.1%	39 764	43.3%	12 141	39.7%	6.3%
Emfuleni	143 387	30 645	21.4%	85 830	59.9%	25 947	16.8%	18.1%
George	83 633	16 774	20.1%	54 485	65.1%	14 304	68.5%	17.3%
Gov an Mbeki	99 734	12 929	13.0%	26 361	26.4%	14 079	54.9%	(8.2%)
Madibeng	17 286	4 905	28.4%	14 401	83.3%	4 642	73.4%	5.7%
Matjhabeng	154 125	14 198	9.2%	36 104	23.4%	10 024	23.4%	41.6%
Mbombela	57 030	10 313	18.1%	32 309	56.7%	19 631	63.6%	(47.5%)
Mogale City	113 328	20 982	18.5%	56 244	49.6%	16 091	48.1%	30.4%
Msunduzi	102 171	29 043	28.4%	105 598	103.4%	31 187	71.7%	(6.9%)
New castle	63 001	5 623	8.9%	20 243	32.1%	12 523	76.9%	(55.1%)
Polokwane	101 665	14 971	14.7%	48 219	47.4%	16 483	37.8%	(9.2%)
Rustenburg	220 631	38 138	17.3%	106 000	48.0%	53 587	79.7%	(28.8%)
Sol Plaatje	57 141	11 623	20.3%	38 516	67.4%	11 248	70.2%	3.3%
Stellenbosch	101 637	19 353	19.0%	57 091	56.2%	30 700	75.6%	(37.0%)
Steve Tshwete	83 415	18 044	21.6%	53 973	64.7%	17 222	65.4%	4.8%
Tlokwe	55 621	11 341	20.4%	35 635	64.1%	12 241	84.1%	(7.3%)
uMhlathuze	133 913	30 355	22.7%	100 845	75.3%	36 537	74.6%	(16.9%)
Total	1 882 267	307 488	16.3%	976 017	51.9%	392 500	49.6%	(21.7%)

Source: National Treasury Local Government database

Table 5d: 19 Secondary cities aggregated revenue and expenditure for waste management as at 31 March 2015

	Budget	Third Quarter 2014/15		Year to date: 31 March 2015		Third Quarter 2013/14		Q3 of
	Adjusted Budget	Actual Rev	3rd Q as % of adj budget	Actual Rev	Total Rev as % of adj budget	Actual Rev	Total Rev as % of adj budget	2013/14 to Q3 of 2014/15
R thousands								
Refuse removal								
City Of Matlosana	135 267	22 773	16.8%	67 060	49.6%	19 012	69.3%	19.8%
Drakenstein	117 983	(443)	(0.4%)	89 487	75.8%	3 360	105.2%	(113.2%)
Emalahleni (Mp)	69 858	18 158	26.0%	53 769	77.0%	15 833	69.9%	14.7%
Emfuleni	172 777	45 365	26.3%	137 590	79.6%	42 755	80.3%	6.1%
George	66 198	11 526	17.4%	53 170	80.3%	3 230	101.5%	256.8%
Gov an Mbeki	105 648	23 377	22.1%	72 817	68.9%	21 935	75.3%	6.6%
Madibeng	107 074	7 689	7.2%	22 730	21.2%	7 450	75.9%	3.2%
Matjhabeng	64 912	21 479	33.1%	65 066	100.2%	21 535	102.1%	(0.3%)
Mbombela	83 766	19 432	23.2%	55 323	66.0%	16 741	73.4%	16.1%
Mogale City	161 263	59 819	37.1%	133 565	82.8%	38 159	84.2%	56.8%
Msunduzi	93 090	23 404	25.1%	76 792	82.5%	20 649	89.2%	13.3%
New castle	102 813	25 289	24.6%	77 895	75.8%	27 211	79.8%	(7.1%)
Polokwane	59 718	14 486	24.3%	44 056	73.8%	13 658	68.3%	6.1%
Rustenburg	153 064	36 953	24.1%	116 408	76.1%	28 104	71.2%	31.5%
Sol Plaatje	50 141	12 646	25.2%	38 121	76.0%	11 975	75.1%	5.6%
Stellenbosch	52 345	1 301	2.5%	38 440	73.4%	1 076	97.0%	20.8%
Steve Tshwete	90 210	24 133	26.8%	72 723	80.6%	19 312	79.5%	25.0%
Tlokwe	37 916	9 496	25.0%	28 387	74.9%	7 520	75.3%	26.3%
uMhlathuze	101 523	25 654	25.3%	76 883	75.7%	22 125	75.1%	16.0%
Total	1 825 563	402 535	22.0%	1 320 283	72.3%	341 640	80.8%	17.8%
	Budget	Third Quarter 2014/15		Year to date: 31 March 2015		Third Quarter 2013/14		Q3 of
	Adjusted Budget	Actual Exp	3rd Q as % of adj budget	Actual Exp	Total Exp as % of adj budget	Actual Exp	Total Exp as % of adj budget	2013/14 to Q3 of 2014/15
R thousands								
Refuse removal								
City Of Matlosana	63 157	11 729	18.6%	34 130	54.0%	1 458	33.8%	704.4%
Drakenstein	155 966	36 047	23.1%	48 393	31.0%	11 204	45.8%	221.7%
Emalahleni (Mp)	77 330	15 499	20.0%	46 538	60.2%	13 770	60.7%	12.6%
Emfuleni	127 120	20 090	15.8%	63 508	50.0%	19 921	37.5%	0.8%
George	51 733	11 249	21.7%	33 931	65.6%	11 264	66.2%	(0.1%)
Gov an Mbeki	87 783	14 661	16.7%	41 971	47.8%	13 428	55.0%	9.2%
Madibeng	69 873	16 354	23.4%	55 135	78.9%	18 841	80.0%	(13.2%)
Matjhabeng	103 284	16 453	15.9%	45 776	44.3%	17 077	57.4%	(3.7%)
Mbombela	144 821	24 163	16.7%	104 964	72.5%	37 264	69.5%	(35.2%)
Mogale City	142 977	30 668	21.4%	87 361	61.1%	28 421	64.8%	7.9%
Msunduzi	107 466	23 592	22.0%	71 094	66.2%	19 709	61.3%	19.7%
New castle	93 519	20 443	21.9%	43 828	46.9%	24 631	71.6%	(17.0%)
Polokwane	60 416	13 754	22.8%	40 234	66.6%	10 009	63.9%	37.4%
Rustenburg	103 533	27 342	26.4%	72 269	69.8%	24 650	36.0%	10.9%
Sol Plaatje	49 641	9 569	19.3%	34 884	70.3%	11 262	75.2%	(15.0%)
Stellenbosch	55 912	8 904	15.9%	25 407	45.4%	12 985	53.5%	(31.4%)
Steve Tshwete	87 186	21 208	24.3%	63 290	72.6%	19 316	68.7%	9.8%
Tlokwe	39 510	10 633	26.9%	27 799	70.4%	11 236	67.5%	(5.4%)
uMhlathuze	96 344	23 408	24.3%	65 658	68.1%	23 568	71.9%	(0.7%)
Total	1 717 569	355 767	20.7%	1 006 169	58.6%	330 015	56.9%	7.8%

Source: National Treasury Local Government database

Aggregated municipal debtors age analysis

Table 6a: Debtors Age Analysis as at 31 March 2015

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Amount		Impairment -Bad Debts to Council Amount	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 959 651	10.1%	1 217 810	4.1%	1 018 512	3.5%	24 240 476	82.3%	29 436 448	28.1%	281 496	1.0%	2 720 398	9.2%
Trade and Other Receivables from Exchange Transactions - Electricity	4 776 111	30.9%	947 379	6.1%	652 273	4.2%	9 093 531	58.8%	15 469 294	14.7%	101 464	0.7%	798 940	5.2%
Receivables from Non-exchange Transactions - Property Rates	3 197 878	13.5%	826 403	3.5%	700 919	3.0%	18 898 120	80.0%	23 623 319	22.5%	215 004	0.9%	2 293 908	9.7%
Receivables from Exchange Transactions - Waste Water Management	1 233 117	10.8%	465 768	4.1%	337 863	3.0%	9 340 054	82.1%	11 376 803	10.8%	72 190	0.6%	620 311	5.5%
Receivables from Exchange Transactions - Waste Management	633 153	8.4%	263 397	3.5%	249 516	3.3%	6 434 994	84.9%	7 581 060	7.2%	103 322	1.4%	294 722	3.9%
Receivables from Exchange Transactions - Property Rental Debtors	76 173	4.5%	31 589	1.9%	29 560	1.8%	1 539 010	91.8%	1 676 332	1.6%	5 012	0.3%	169 201	10.1%
Interest on Arrear Debtor Accounts	190 088	2.2%	255 105	2.9%	259 529	2.9%	8 101 444	92.0%	8 806 167	8.4%	176 054	2.0%	1 170 630	13.3%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	257	-	-	-
Other	203 323	2.9%	147 055	2.1%	130 033	1.9%	6 472 010	93.1%	6 952 421	6.6%	190 849	2.7%	329 101	4.7%
Total	13 269 494	12.6%	4 154 506	4.0%	3 378 205	3.2%	84 119 638	80.2%	104 921 843	100.0%	1 145 648	1.1%	8 397 210	8.0%
Debtors Age Analysis By Customer Group														
Organs of State	533 570	10.2%	217 698	4.2%	205 081	3.9%	4 284 716	81.8%	5 241 064	5.0%	24 868	0.5%	386 234	7.4%
Commercial	5 590 752	24.6%	1 139 702	5.0%	902 606	4.0%	15 099 085	66.4%	22 732 145	21.7%	105 682	0.5%	2 201 670	9.7%
Households	6 308 446	9.4%	2 498 947	3.7%	1 956 907	2.9%	56 021 017	83.9%	66 785 316	63.7%	916 480	1.4%	5 497 785	8.2%
Other	836 727	8.2%	298 159	2.9%	313 611	3.1%	8 714 821	85.7%	10 163 317	9.7%	98 617	1.0%	311 522	3.1%
Total	13 269 494	12.6%	4 154 506	4.0%	3 378 205	3.2%	84 119 638	80.2%	104 921 843	100.0%	1 145 648	1.1%	8 397 210	8.0%
Per Province														
Eastern Cape	1 102 261	15.0%	365 694	5.0%	257 025	3.5%	5 642 537	76.6%	7 367 517	7.0%	620 675	8.4%	(38 133)	(0.5%)
Free State	701 751	6.7%	454 708	4.3%	353 790	3.4%	9 026 821	85.7%	10 537 069	10.0%	6 320	0.1%	2 204 330	20.9%
Gauteng	6 124 522	13.9%	1 664 071	3.8%	1 401 696	3.2%	34 931 150	79.2%	44 121 439	42.1%	522 816	1.2%	682 296	1.5%
Kwazulu-Natal	1 595 448	12.6%	590 098	4.7%	446 296	3.5%	10 057 136	79.3%	12 688 978	12.1%	(40 840)	(0.3%)	4 648 609	36.6%
Limpopo	156 857	5.4%	104 872	3.6%	159 513	5.5%	2 475 518	85.5%	2 896 760	2.8%	-	-	11 384	0.4%
Mpumalanga	492 534	7.1%	239 806	3.4%	190 600	2.7%	6 058 803	86.8%	6 981 742	6.7%	-	-	-	-
North West	685 984	8.2%	287 759	3.4%	258 160	3.1%	7 163 353	85.3%	8 395 257	8.0%	51	0.0%	-	-
Northern Cape	189 030	6.6%	92 983	3.3%	86 473	3.0%	2 476 977	87.1%	2 845 464	2.7%	5	0.0%	683 307	24.0%
Western Cape	2 221 107	24.4%	354 514	3.9%	224 653	2.5%	6 287 344	69.2%	9 087 618	8.7%	36 620	0.4%	205 418	2.3%
Total	13 269 494	12.6%	4 154 506	4.0%	3 378 205	3.2%	84 119 638	80.2%	104 921 843	100.0%	1 145 648	1.1%	8 397 210	8.0%

Source: National Treasury Local Government database

Debtors' age analysis for the metros

Table 6b: Metros Debtors Age Analysis as at 31 March 2015

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	%
3rd Quarter Ended 31 March 2015														
Buffalo City	221 441	16.2%	65 980	4.8%	42 804	3.1%	1 033 433	75.8%	1 363 657	2.4%	-	-	-	-
Cape Town	1 572 187	22.7%	258 417	3.7%	160 981	2.3%	4 941 057	71.3%	6 932 643	12.1%	-	-	-	-
Ekurhuleni Metro	1 494 465	12.8%	505 677	4.3%	339 173	2.9%	9 353 125	80.0%	11 692 439	20.3%	-	-	-	-
eThekwini	719 049	13.1%	279 890	5.1%	160 851	2.9%	4 327 633	78.9%	5 487 422	9.5%	(59 429)	(1.1%)	4 009 711	73.1%
City Of Johannesburg	2 646 842	13.9%	780 199	4.1%	648 859	3.4%	14 973 792	78.6%	19 049 692	33.1%	-	-	-	-
Mangaung	319 561	8.8%	207 541	5.7%	169 716	4.7%	2 925 999	80.8%	3 622 817	6.3%	-	-	1 941 563	53.6%
Nelson Mandela Bay	719 723	24.8%	179 547	6.2%	132 696	4.6%	1 868 140	64.4%	2 900 107	5.0%	221 585	7.6%	-	-
City Of Tshwane	1 305 454	20.2%	123 370	1.9%	218 350	3.4%	4 805 199	74.5%	6 452 373	11.2%	522 816	8.1%	-	-
Total	8 998 723	15.6%	2 400 622	4.2%	1 873 428	3.3%	44 228 378	76.9%	57 501 151	100.0%	684 972	1.2%	5 951 275	10.3%
3rd Quarter Ended 31 March 2014														
Buffalo City	191 908	17.0%	68 473	6.1%	58 817	5.2%	807 968	71.7%	1 127 166	2.1%	-	-	-	-
Cape Town	1 552 187	23.8%	238 213	3.6%	149 811	2.3%	4 595 119	70.3%	6 535 330	12.3%	-	-	-	-
Ekurhuleni Metro	1 260 793	12.2%	447 485	4.3%	338 328	3.3%	8 311 290	80.2%	10 357 897	19.5%	-	-	-	-
eThekwini	757 183	13.6%	320 951	5.8%	152 947	2.7%	4 342 915	77.9%	5 573 996	10.5%	134 181	2.4%	2 609 545	46.8%
City Of Johannesburg	2 548 594	14.1%	1 126 691	6.2%	734 972	4.1%	13 692 748	75.6%	18 103 005	34.0%	-	-	-	-
Mangaung	311 461	11.2%	189 907	6.8%	152 884	5.5%	2 134 167	76.5%	2 788 419	5.2%	175 915	6.3%	1 423 084	51.0%
Nelson Mandela Bay	649 386	25.3%	167 015	6.5%	122 607	4.8%	1 626 995	63.4%	2 566 003	4.8%	-	-	1 598 040	62.3%
City Of Tshwane	1 378 506	22.2%	139 300	2.2%	165 560	2.7%	4 514 335	72.8%	6 197 700	11.6%	59 441	1.0%	-	-
Total	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	0.7%	5 630 668	10.6%
Movement between 31 March 2014 and 31 March 2015														
Buffalo City	29 532		(2 493)		(16 013)		225 465		236 491					
Cape Town	20 000		20 204		11 169		345 939		397 313					
Ekurhuleni Metro	233 671		58 192		845		1 041 834		1 334 542					
eThekwini	(38 134)		(41 061)		7 903		(15 282)		(86 574)					
City Of Johannesburg	98 248		(346 492)		(86 113)		1 281 044		946 687					
Mangaung	8 100		17 635		16 832		791 831		834 398					
Nelson Mandela Bay	70 337		12 532		10 089		241 145		334 104					
City Of Tshwane	(73 051)		(15 929)		52 790		290 864		254 673					
Total	348 705		(297 412)		(2 497)		4 202 840		4 251 636					
Growth rate 31 March 2014 to 31 March 2015														
Buffalo City	15.4%		(3.6%)		(27.2%)		27.9%		21.0%					
Cape Town	1.3%		8.5%		7.5%		7.5%		6.1%					
Ekurhuleni Metro	18.5%		13.0%		0.2%		12.5%		12.9%					
eThekwini	(5.0%)		(12.8%)		5.2%		(0.4%)		(1.6%)					
City Of Johannesburg	3.9%		(30.8%)		(11.7%)		9.4%		5.2%					
Mangaung	2.6%		9.3%		11.0%		37.1%		29.9%					
Nelson Mandela Bay	10.8%		7.5%		8.2%		14.8%		13.0%					
City Of Tshwane	(5.3%)		(11.4%)		31.9%		6.4%		4.1%					
Total	4.0%		(11.0%)		(0.1%)		10.5%		8.0%					

Source: National Treasury Local Government Database

Table 6c: Metros Debtors Age Analysis By Customer Group as at 3rd Quarter Ended 31 March 2015

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Organs of State	244 678	14.0%	80 525	4.6%	89 128	5.1%	1 332 839	76.3%	1 747 171	3.0%	(2 276)	(0.1%)	154 629	8.9%
Commercial	4 283 359	25.0%	802 754	4.7%	683 567	4.0%	11 365 773	66.3%	17 135 454	29.8%	3 686	0.0%	1 711 795	10.0%
Households	4 313 169	11.7%	1 510 837	4.1%	1 078 137	2.9%	30 078 394	81.3%	36 980 537	64.3%	667 107	1.8%	3 970 109	10.7%
Other	157 517	9.6%	6 506	0.4%	22 596	1.4%	1 451 371	88.6%	1 637 990	2.8%	16 455	1.0%	114 742	7.0%
Total	8 998 723	15.6%	2 400 622	4.2%	1 873 428	3.3%	44 228 378	76.9%	57 501 151	100.0%	684 972	1.2%	5 951 275	10.3%

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 2015

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	117 905	8.7%	58 493	4.3%	40 215	3.0%	1 142 916	84.1%	1 359 529	6.6%	-	-	-	-
Drakenstein	99 222	35.4%	14 671	5.2%	10 597	3.8%	155 672	55.6%	280 162	1.4%	-	-	-	-
Emalahleni (Mp)	128 703	8.3%	63 029	4.1%	48 993	3.2%	1 312 702	84.5%	1 553 427	7.6%	-	-	-	-
Emfuleni	231 824	5.2%	140 643	3.2%	130 337	2.9%	3 934 304	88.7%	4 437 107	21.7%	-	-	-	-
George	53 881	33.7%	6 353	4.0%	5 583	3.5%	94 131	58.9%	159 948	0.8%	8 695	5.4%	-	-
Govan Mbeki	25 816	3.0%	31 978	3.7%	22 209	2.6%	773 819	90.6%	853 822	4.2%	-	-	-	-
Madibeng	99 194	8.8%	55 591	4.9%	52 038	4.6%	918 374	81.6%	1 125 197	5.5%	-	-	-	-
Matjhabeng	104 620	6.1%	73 027	4.3%	57 317	3.4%	1 475 375	86.3%	1 710 340	8.3%	-	-	-	-
Mbombela	75 086	19.8%	1 010	0.3%	19 035	5.0%	284 679	75.0%	379 810	1.9%	-	-	-	-
Mogale City	262 901	28.4%	20 541	2.2%	12 110	1.3%	629 894	68.1%	925 445	4.5%	-	-	-	-
Msunduzi	268 079	15.2%	110 644	6.3%	49 649	2.8%	1 331 817	75.7%	1 760 189	8.6%	-	-	592 313	33.7%
New castle	47 350	4.7%	25 742	2.5%	24 077	2.4%	920 475	90.5%	1 017 644	5.0%	-	-	-	-
Polokwane	(18 219)	(3.0%)	31 196	5.2%	28 265	4.7%	556 665	93.1%	597 907	2.9%	-	-	-	-
Rustenburg	270 536	11.4%	71 669	3.0%	69 763	2.9%	1 954 027	82.6%	2 365 995	11.5%	-	-	-	-
Sol Plaatje	93 430	7.5%	41 844	3.4%	40 830	3.3%	1 070 857	85.9%	1 246 962	6.1%	-	-	561 605	45.0%
Stellenbosch	45 913	27.0%	4 487	2.6%	3 800	2.2%	115 869	68.1%	170 070	0.8%	-	-	-	-
Steve Tshwete	36 180	48.5%	5 077	6.8%	2 896	3.9%	30 470	40.8%	74 623	0.4%	-	-	-	-
Tlokwe	63 574	45.4%	6 872	4.9%	6 003	4.3%	63 580	45.4%	140 028	0.7%	-	-	-	-
uMhlathuze	225 359	68.5%	6 801	2.1%	4 766	1.4%	92 007	28.0%	328 933	1.6%	-	-	-	-
Total	2 231 354	10.9%	769 670	3.8%	628 482	3.1%	16 857 632	82.3%	20 487 138	100.0%	8 695	0.0%	1 153 918	5.6%

Source: National Treasury Local Government Database

Table 7b: 19 Secondary cities Debtors Age Analysis By Customer Group as at 3rd Quarter Ended 31 March 2015

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	%
Organs of State	111 688	10.5%	51 196	4.8%	34 620	3.2%	867 848	81.5%	1 065 351	5.2%	-	-	206 311	19.4%
Commercial	762 138	32.6%	142 220	6.1%	83 388	3.6%	1 347 339	57.7%	2 335 085	11.4%	50	0.0%	163 129	7.0%
Households	953 278	7.7%	428 378	3.5%	364 016	2.9%	10 610 230	85.9%	12 355 902	60.3%	8 645	0.1%	701 599	5.7%
Other	404 250	8.5%	147 876	3.1%	146 458	3.1%	4 032 215	85.2%	4 730 800	23.1%	-	-	82 879	1.8%
Total	2 231 354	10.9%	769 670	3.8%	628 482	3.1%	16 857 632	82.3%	20 487 138	100.0%	8 695	0.0%	1 153 918	5.6%

Source: National Treasury Local Government Database

Collection rates

Table 8a: National collection rate as at 3rd Quarter Ended 31 March 2015

R thousands	Main	Adjusted	First Quarter	Second Quarter	Third Quarter	Year to date: 31
	appropriation	Budget	2014/15 Actual	2014/15 Actual	2014/15 Actual	March 2015
Collection Rate	90.7%	91.3%	88.5%	95.1%	90.1%	91.1%
Property rates	91.2%	93.5%	76.0%	104.3%	92.9%	89.6%
Service charges - Total	91.3%	91.3%	93.3%	93.3%	90.6%	92.4%
Service charges - electricity revenue	92.9%	93.1%	95.2%	95.0%	101.8%	97.2%
Service charges - water revenue	86.8%	87.6%	91.5%	85.2%	76.3%	84.1%
Service charges - sanitation revenue	86.0%	85.6%	81.9%	83.9%	72.7%	79.5%
Service charges - refuse revenue	89.7%	88.2%	77.2%	79.4%	73.9%	76.8%
Service charges - other	129.3%	114.7%	191.8%	337.4%	(14.4%)	167.0%
Interest earned - outstanding debtors	56.2%	60.3%	84.8%	56.6%	37.8%	58.7%

Source: National Treasury Local Government Database

Table 8b: Metros collection rate as at 3rd Quarter Ended 31 March 2015

R thousands	Main	Adjusted	First Quarter	Second Quarter	Third Quarter	Year to date: 31
	appropriation	Budget	2014/15 Actual	2014/15 Actual	2014/15 Actual	March 2015
Collection Rate	92.9%	94.2%	93.9%	94.8%	91.0%	93.2%
Property rates	91.5%	94.6%	90.8%	94.5%	90.3%	91.8%
Service charges - Total	93.8%	94.6%	94.5%	95.3%	92.6%	94.2%
Service charges - electricity revenue	95.3%	95.9%	94.7%	95.5%	106.3%	98.6%
Service charges - water revenue	89.4%	92.4%	93.4%	89.4%	76.9%	86.4%
Service charges - sanitation revenue	86.7%	86.7%	92.8%	87.5%	76.4%	85.2%
Service charges - refuse revenue	91.5%	89.7%	86.7%	81.8%	76.2%	81.5%
Service charges - other	138.9%	146.0%	145.8%	331.4%	(147.0%)	111.5%
Interest earned - outstanding debtors	59.1%	54.0%	118.2%	66.2%	21.6%	66.1%

Source: National Treasury Local Government Database

Table 8c: 19 Secondary cities collection rate as at 3rd Quarter Ended 31 March 2015

	Main appropriation	Adjusted Budget	First Quarter 2014/15 Actual	Second Quarter 2014/15 Actual	Third Quarter 2014/15 Actual	Year to date: 31 March 2015 Actual
R thousands						
Collection Rate	86.9%	86.3%	98.7%	95.3%	89.4%	94.7%
Property rates	90.3%	88.8%	87.3%	122.3%	109.1%	103.5%
Service charges - Total	86.8%	85.9%	102.5%	90.1%	85.4%	93.0%
Service charges - electricity revenue	86.1%	85.9%	107.6%	94.9%	89.8%	97.8%
Service charges - water revenue	88.0%	85.1%	95.6%	72.8%	68.4%	78.4%
Service charges - sanitation revenue	87.4%	86.8%	75.7%	77.2%	64.8%	72.6%
Service charges - refuse revenue	87.7%	84.7%	63.6%	75.3%	68.0%	68.3%
Service charges - other	100.6%	104.9%	2008.5%	1141.9%	2274.6%	1746.5%
Interest earned - outstanding debtors	60.1%	80.5%	93.0%	64.3%	70.5%	75.5%

Source: National Treasury Local Government Database

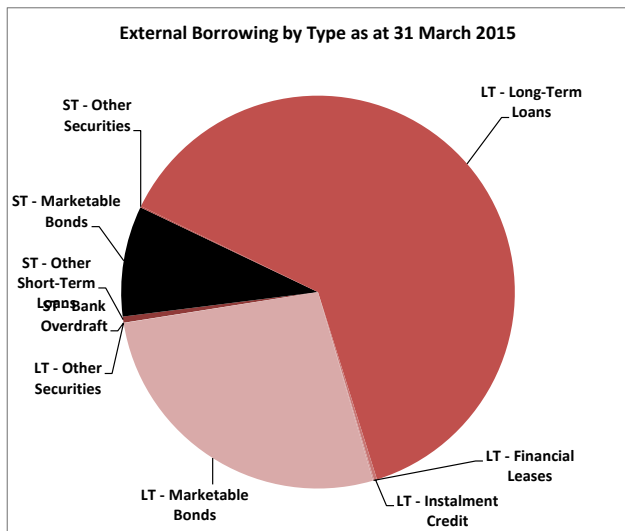
Aggregated municipal creditors age analysis

Table 9: Creditors Age Analysis as at 3rd Quarter Ended 31 March 2015

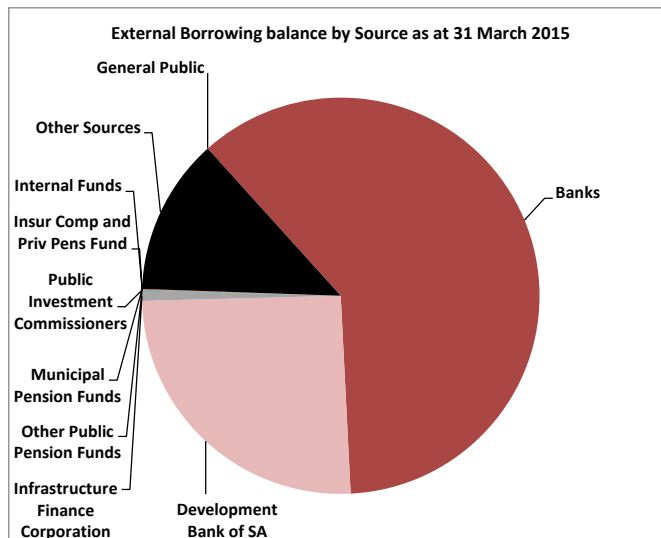
R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Bulk Electricity	3 712 396	45.5%	300 509	3.7%	412 212	5.1%	3 730 268	45.7%	8 155 385	32.1%
Bulk Water	1 107 663	29.4%	148 385	3.9%	122 787	3.3%	2 386 854	63.4%	3 765 690	14.8%
PAYE deductions	255 074	85.2%	3 267	1.1%	2 941	1.0%	38 210	12.8%	299 492	1.2%
VAT (output less input)	51 381	(211.1%)	(2 093)	8.6%	(1 318)	5.4%	(72 313)	297.1%	(24 343)	(0.1%)
Pensions / Retirement	268 303	92.2%	712	0.2%	453	0.2%	21 574	7.4%	291 042	1.1%
Loan repayments	1 295 998	57.8%	119	0.0%	223 726	10.0%	723 825	32.3%	2 243 668	8.8%
Trade Creditors	3 337 921	66.1%	287 876	5.7%	217 400	4.3%	1 207 144	23.9%	5 050 340	19.9%
Auditor-General	16 081	7.0%	12 358	5.4%	15 173	6.6%	185 512	81.0%	229 124	0.9%
Other	3 998 897	74.6%	110 833	2.1%	92 978	1.7%	1 155 207	21.6%	5 357 915	21.1%
Total	14 043 714	55.4%	861 964	3.4%	1 086 352	4.3%	9 376 281	37.0%	25 368 312	100.0%
Per Province										
Eastern Cape	636 247	40.5%	72 294	4.6%	36 818	2.3%	827 434	52.6%	1 572 793	6.2%
Free State	459 077	11.4%	175 815	4.4%	219 157	5.4%	3 181 028	78.8%	4 035 077	15.9%
Gauteng	9 364 201	93.3%	107 378	1.1%	37 072	0.4%	532 437	5.3%	10 041 087	39.6%
Kwazulu-Natal	1 954 349	59.7%	71 268	2.2%	318 286	9.7%	930 046	28.4%	3 273 948	12.9%
Limpopo	399 785	33.1%	86 153	7.1%	94 712	7.8%	627 373	51.9%	1 208 023	4.8%
Mpumalanga	399 166	16.0%	163 799	6.6%	205 644	8.2%	1 732 104	69.3%	2 500 714	9.9%
North West	158 681	9.3%	157 355	9.2%	146 304	8.6%	1 240 020	72.8%	1 702 360	6.7%
Northern Cape	134 363	28.5%	19 341	4.1%	21 914	4.7%	295 448	62.7%	471 065	1.9%
Western Cape	537 846	95.5%	8 561	1.5%	6 446	1.1%	10 392	1.8%	563 245	2.2%
Total	14 043 714	55.4%	861 964	3.4%	1 086 352	4.3%	9 376 281	37.0%	25 368 312	100.0%

Source: National Treasury Local Government Database

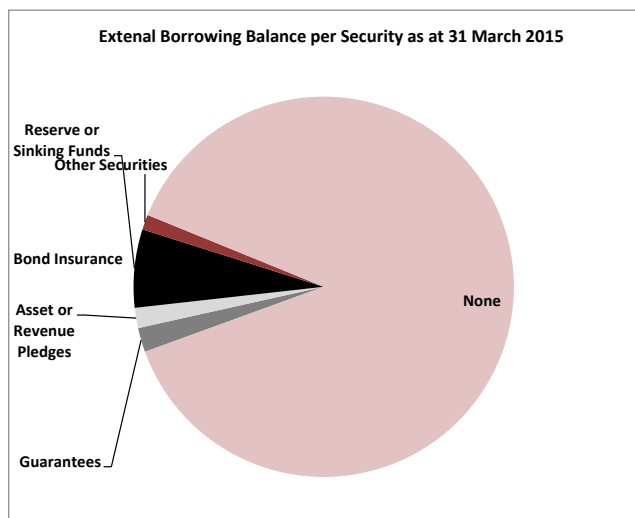
Borrowing instruments



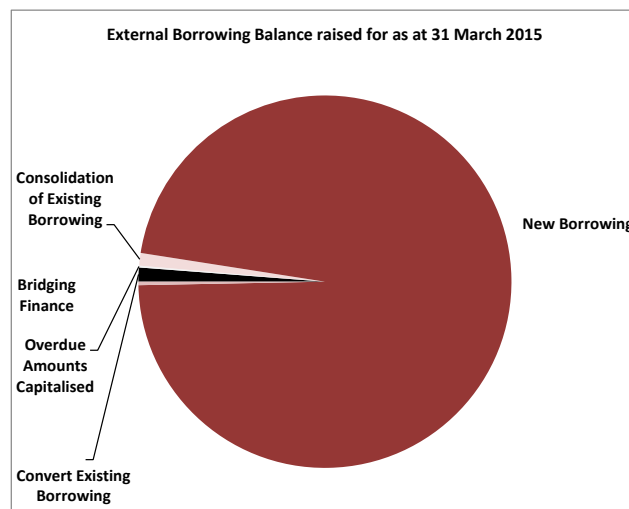
Type	Balance (R'000)
ST - Bank Overdraft	8
ST - Other Short-Term Loans	225 525
ST - Marketable Bonds	4 011 743
ST - Non-Marketable Bonds	
ST - Other Securities	46 609
LT - Long-Term Loans	27 776 650
LT - Instalment Credit	108 524
LT - Financial Leases	42 291
LT - Marketable Bonds	11 909 000
LT - Non-Marketable Bonds	
LT - Other Securities	8 861
TOTAL	44 129 211



Source	Balance (R'000)
General Public	466
Banks	26 861 331
Development Bank of SA	11 197 135
Infrastructure Finance Corporation	369 534
Public Investment Commissioners	26 174
Insur Comp and Priv Pens Fund	32 876
Municipal Pension Funds	24
Other Public Pension Funds	29
Unit Trusts	
Internal Funds	182
Other Sources	5 641 460
TOTAL	44 129 211

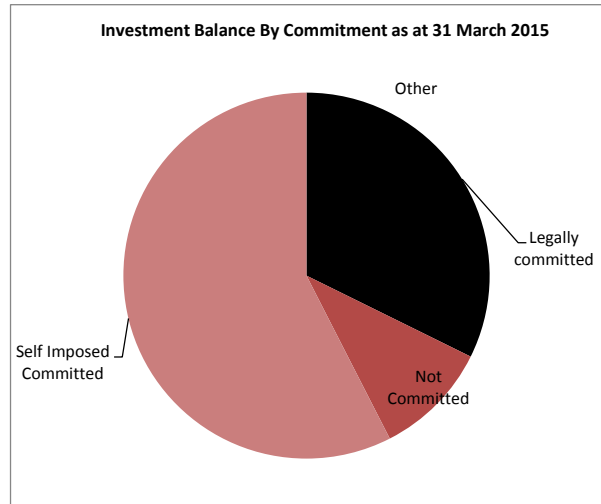
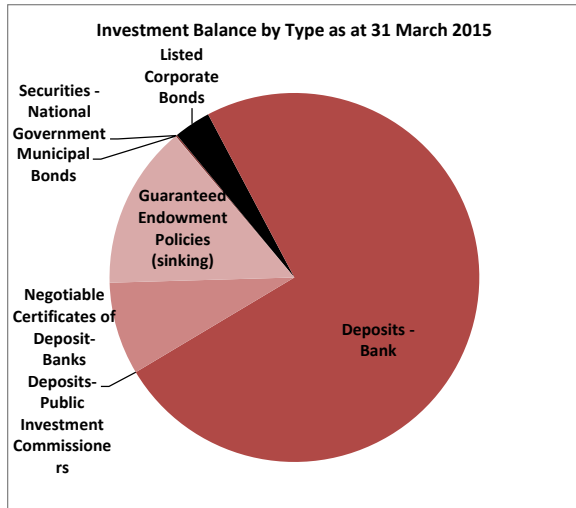


Security	Balance R'000
Guarantees	912 463
Asset or Revenue Pledges	752 581
Bond Insurance	6 401
Reserve or Sinking Funds	2 935 612
Other Securities	564 728
None	38 957 426
Total Borrowing	44 129 211



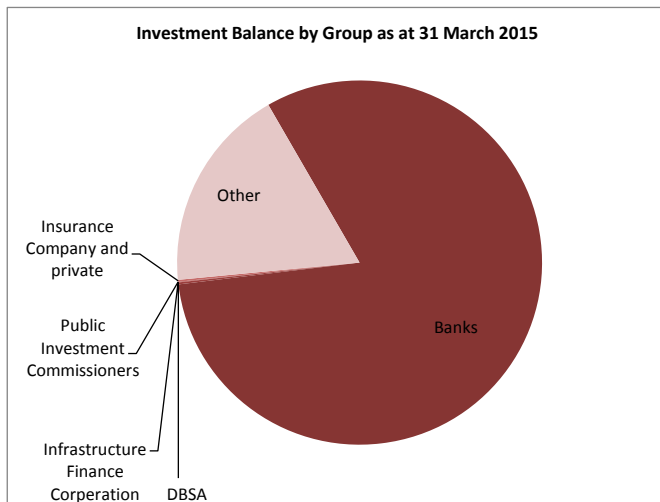
Raised for	Balance R'000
Convert Existing Borrowing	538 157
Overdue Amounts Capitalised	68 782
Consolidation of Existing Borrowing	483 097
New Borrowing	42 905 895
Bridging Finance	133 280
Total Borrowing	44 129 211

Investment instruments



Type	Balance (R'000)
Securities - National Government	38 553
Listed Corporate Bonds	864 486
Deposits - Bank	19 806 803
Deposits - Public Investment Commissioners	190
Negotiable Certificates of Deposit-Banks	2 171 502
Guaranteed Endowment Policies (sinking)	3 827 121
Municipal Bonds	4 000
TOTAL	26 712 655

Committed	Balance (R'000)
Legally committed	8 627 647
Not Committed	2 720 719
Self Imposed Committed	15 364 289
Other	-
Total	26 712 655



Group	Balance (R'000)
Banks	21 749 717
DBSA	46 236
Infrastructure Finance Corporation	14 133
Public Investment Commissioners	190
Insurance Company and private	46 417
Municipal Pension funds	-
General Public	-
Other	4 855 962
Total	26 712 655

Table 10: Conditional grants transfers, payments and expenditure as at 31 March 2015

3rd Quarter Ended 31 March 2015

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

AGGREGATED INFORMATION FOR ALL MUNICIPALITIES

	Division of revenue Act No. 10 of 2014	Adjustment (Mid year)	Other Adjustments	Total Available 2014/15	Year to date		First Quarter		Second Quarter		Third Quarter		YTD Expenditure		% Changes from 2nd to 3rd Q		% Changes for the 3rd Q		
					Approved payment schedule	Transferred to municipalities for direct grants	Actual expenditure National Department by 30 September 2014	Actual expenditure by municipalities by 30 September 2014	Actual expenditure National Department by 31 December 2014	Actual expenditure by municipalities by 31 December 2014	Actual expenditure National Department by 31 March 2015	Actual expenditure by municipalities by 31 March 2015	Actual expenditure National Department	Actual expenditure by municipalities	Actual expenditure National Department	Actual expenditure by municipalities	Exp as % of Allocation National Department	Exp as % of Allocation by municipalities	
R thousands																			
National Treasury (Vote 10)																			
Local Government Financial Management Grant	449 138	-	-	449 138	449 138	449 138	104 815	102 102	107 220	101 005	86 986	87 233	299 021	290 340	(18.9%)	(13.6%)	66.6%	64.6%	
Infrastructure Skills Development Grant	104 425	-	-	104 425	104 425	104 425	35 104	23 801	28 519	26 622	21 362	34 980	84 985	85 403	(25.1%)	31.4%	81.4%	81.8%	
Neighbourhood Development Partnership (Schedule 5B)	591 179	-	-	591 179	591 179	590 390	140 850	78 955	67 323	138 336	179 908	96 068	388 081	313 359	167.2%	(30.6%)	65.6%	53.0%	
Neighbourhood Development Partnership (Schedule 6B)	58 300	-	-	58 300	58 300	-	-	-	-	-	-	-	-	-	-	-	-	-	
Sub-Total Vote	1 203 042	-	-	1 203 042	1 203 042	1 143 953	280 769	204 859	203 062	265 963	288 256	218 281	772 087	689 102	42.0%	(17.9%)	67.4%	60.2%	
Cooperative Governance (Vote 3)																			
Municipal Systems Improvement Grant	252 152	-	-	252 152	252 152	252 152	12 325	43 282	32 598	50 699	19 521	53 672	64 444	147 652	(40.1%)	5.9%	25.6%	58.6%	
Municipal Disaster Grant	10 867	24 665	-	35 532	35 532	35 532	-	777	-	5 418	-	23 546	29 741	-	-	334.6%	-	83.7%	
Municipal Disaster Recovery Grant	37 302	156 952	-	194 254	194 254	193 554	-	-	-	674	-	25 612	26 286	-	-	3700.9%	-	13.5%	
Municipal Demarcation Transition Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Sub-Total Vote	300 321	181 617	-	481 938	481 938	481 238	12 325	44 059	32 598	56 790	19 521	102 830	64 444	203 679	(40.1%)	81.1%	13.4%	42.3%	
Transport (Vote 37)																			
Public Transport Infrastructure and Systems Grant	4 968 029	(289 997)	-	4 678 032	4 678 032	4 678 032	635 326	624 715	652 667	1 015 012	243 203	679 445	1 531 196	2 319 172	(62.7%)	(33.1%)	32.7%	49.6%	
Public Transport Network Operations Grant	902 817	289 997	-	1 192 814	1 192 814	1 192 814	125 533	107 604	153 603	183 406	60 505	228 203	339 641	519 213	(60.6%)	24.4%	28.5%	43.5%	
Public Transport Network Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rural Road Assets Management Systems Grant	75 223	-	-	75 223	75 223	75 223	4 122	6 788	22 385	15 659	9 319	14 126	35 826	36 573	(58.4%)	(9.8%)	47.6%	48.6%	
Sub-Total Vote	5 946 069	-	-	5 946 069	5 946 069	5 946 069	764 981	739 108	828 655	1 214 077	313 027	921 773	1 906 663	2 874 958	(62.2%)	(24.1%)	32.1%	48.4%	
Public Works (Vote 6)																			
Expanded Public Works Programme Integrated Grant (Municipality)	594 575	-	-	594 575	594 575	594 575	93 950	140 415	161 032	180 948	101 325	145 908	356 307	467 271	(37.1%)	(19.4%)	59.9%	78.6%	
Sub-Total Vote	594 575	-	-	594 575	594 575	594 575	93 950	140 415	161 032	180 948	101 325	145 908	356 307	467 271	(37.1%)	(19.4%)	59.9%	78.6%	
Energy (Vote 29)																			
Integrated National Electrification Programme (Municipal) Grant	1 104 658	-	-	1 104 658	1 104 658	1 104 658	106 765	207 774	275 404	332 318	195 227	242 535	577 396	782 627	(29.1%)	(27.0%)	52.3%	70.8%	
Integrated National Electrification Programme (Allocation in-kind) Grant	2 948 037	-	-	2 948 037	2 948 037	-	-	-	-	-	-	-	-	-	-	-	-	-	
Backlogs in the Electrification of Clinics and Schools (Allocation in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Energy Efficiency and Demand Side Management (Municipal) Grant	136 905	-	-	136 905	136 905	136 905	-	24 575	19 530	19 763	12 077	6 741	31 607	51 079	(38.2%)	(65.9%)	23.1%	37.3%	
Energy Efficiency and Demand Side Management (Eskom) Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Sub-Total Vote	4 189 600	-	-	4 189 600	4 189 600	1 241 563	106 765	232 349	294 934	352 081	207 304	249 276	609 003	833 706	(29.7%)	(29.2%)	49.1%	67.1%	
Water Affairs (Vote 38)																			
Backlogs in Water and Sanitation at Clinics and Schools Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Regional Bulk Infrastructure Grant	3 986 896	18 563	-	4 005 459	3 986 896	-	-	-	-	-	-	-	-	-	-	-	-	-	
Water Services Operating and Transfer Subsidy Grant (Schedule 5B)	449 558	-	-	449 558	449 558	449 558	20 917	21 526	55 255	70 722	69 578	67 170	145 750	159 418	25.9%	(5.0%)	32.4%	35.5%	
Water Services Operating and Transfer Subsidy Grant (Schedule 6B)	142 013	-	-	142 013	142 013	-	-	-	-	-	-	-	-	-	-	-	-	-	
Municipal Water Infrastructure Grant (Schedule 5B)	534 150	1 458	-	535 608	535 608	535 608	7 248	60 116	43 631	129 892	65 731	98 501	116 610	288 510	50.7%	(24.2%)	21.8%	53.9%	
Municipal Water Infrastructure Grant (Schedule 6B)	548 126	-	-	548 126	548 126	-	-	-	-	-	-	-	-	-	-	-	-	-	
Bucket Eradication Programme Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Sub-Total Vote	5 660 743	20 021	-	5 680 764	5 662 201	985 166	28 165	81 642	98 886	200 614	135 309	165 672	262 360	447 928	36.8%	(17.4%)	26.6%	45.5%	
Sport and Recreation South Africa (Vote 19)																			
2013 Africa Cup of Nations Host City Operating Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2014 African Nations Championship Host City Operating Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Sub-Total Vote	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Human Settlements (Vote 31)																			
Rural Households Infrastructure Grant (Schedule 5B)	47 624	18 000	-	65 624	65 624	65 624	-	-	-	3 720	22 850	11 004	22 850	14 724	-	195.8%	34.8%	22.4%	
Rural Households Infrastructure Grant (Schedule 6B)	65 500	(18 000)	-	47 500	47 500	47 500	-	-	-	-	-	-	-	-	-	-	-	-	
Municipal Human Settlements Capacity Grant	300 000	-	-	300 000	300 000	300 000	-	10 411	-	9 459	19 094	10 211	19 094	30 081	-	8.0%	6.4%	10.0%	
Sub-Total Vote	413 124	-	-	413 124	413 124	365 624	-	10 411	-	13 179	41 944	21 215	41 944	44 805	-	61.0%	11.5%	12.3%	
Sub-Total	18 307 474	201 638	-	18 509 112	18 490 549	10 758 188	1 286 955	1 452 843	1 619 167	2 283 652	1 106 686	1 824 955	4 012 808	5 561 449	(31.7%)	(20.1%)	39.8%	55.2%	
Cooperative Governance (Vote 3)																			
Municipal Infrastructure Grant	14 683 835	80 214	-	14 764 049	14 764 049	14 745 475	2 552 906	2 727 792	3 287 062	3 572 620	2 841 984	2 888 754	8 681 952	9 189 166	(13.5%)	(19.1%)	58.8%	62.2%	
Sub-Total Vote	14 683 835	80 214	-	14 764 049	14 764 049	14 745 475	2 552 906	2 727 792	3 287 062	3 572 620	2 841 984	2 888 754	8 681 952	9 189 166	(13.5%)	(19.1%)	58.8%	62.2%	
Sub-Total	14 683 835	80 214	-	14 764 049	14 764 049	14 745 475	2 552 906	2 727 792	3 287 062	3 572 620	2 841 984	2 888 754	8 681 952	9 189 166	(13.5%)	(19.1%)	58.8%	62.2%	
Total	32 991 309	281 852	-	33 273 161	33 254 598	25 503 663	3 839 861	4 180 634	4 906 229	5 856 272	3 948 670	4 713 709	12 694 760	14 750 615	(19.5%)	(19.5%)	51.1%	59.4%	