



**national treasury**

Department:  
National Treasury  
REPUBLIC OF SOUTH AFRICA

## **PRESS RELEASE**

**30 August 2013**

**Local Government Revenue and Expenditure: Fourth Quarter Local Government  
Section 71 Report (Preliminary Results)  
For the period: 1 July 2012 – 30 June 2013**

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The National Treasury today released local government's revenue and expenditure for the fourth quarter of the 2012/13 financial year, as well as spending on conditional grants for the same period. This report covers the twelve months (1 July 2012 - 30 June 2013) of the municipal financial year ending on 30 June 2013.

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

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.

### **HIGHLIGHTS:**

- Full coverage of all 278 municipalities was obtained for the last two quarterly publications.
- The aggregated year-to-date actual collection rate is 94.6 per cent compared to an adjusted budgeted collection rate of 92.2 per cent; although this indicates that in aggregate municipalities outperformed the budget target by 2.4 per cent. This may be due to increased fiscal effort but will be investigated.
- Municipalities receiving direct conditional grants reported an average expenditure of 88.4 per cent, or R20.3 billion, of the R22.9 billion allocated directly to them. This represents an underperformance of R2.6 billion, or 11.4 per cent, for the municipal financial year, an improvement from the performance of 2011/12 when underperformance was R4.3 billion.

## KEY TRENDS:

### Aggregate trends

1. On aggregate, municipalities spent 87.8 per cent, or R253.1 billion, of the total adjusted budget of R288.3 billion as at 30 June 2013 (fourth quarter YTD results for the 2012/13 financial year). In respect of revenue, aggregate billing and other revenue amounted to 92.6 per cent, or R265.3 billion, of a total adjusted revenue budget of R286.2 billion.
2. Underpinning the above position is a net under spending of R35.2 billion or 12.2 per cent of municipalities' total adjusted budgets. When compared to last year's performance, there has been a deterioration of R4.2 billion. In 2011/12 aggregate net under spending was R30.9 billion or 11.7 per cent of the total municipal budget. The over- and under spending can be summarised as follows:

Summarised over and under spending by municipalities as at 30 June 2013 (preliminary results)

R thousands	Main appropriation	Adjusted Budget	Year to date: 30 June 2013	Total Exp as % of main app	Total Exp as % of adj budget	(Over)	Under	Net
Operational expenditure	229 855 178	233 938 820	211 423 964	92.0%	90.4%	(3 125 718)	25 640 574	22 514 856
Capital expenditure	51 790 736	54 363 124	41 678 912	80.5%	76.7%	(735 572)	13 419 785	12 684 213
<b>Total expenditure</b>	<b>281 645 914</b>	<b>288 301 944</b>	<b>253 102 875</b>	<b>89.9%</b>	<b>87.8%</b>	<b>(2 766 488)</b>	<b>37 965 557</b>	<b>35 199 069</b>
of which:								
<i>Conditional Grant spending</i>	<i>22 720 789</i>	<i>22 965 778</i>	<i>19 437 206</i>	<i>85.5%</i>	<i>84.6%</i>	<i>(456 744)</i>	<i>3 985 316</i>	<i>3 528 572</i>

*Note: Combining the capital and operating budgets will result in a different outcome to that of analysing them separately.*

*Source: National Treasury Local Government database*

3. Note that combining the capital and operating budgets will result in a different outcome to that of analysing them separately.
4. The difference between the total adjusted budgeted revenue of R286.5 billion and performance for the year of R265.3 billion is R20.2 billion or 7.4 per cent; this underperformance can primarily be attributed to overoptimistic revenue projections.
5. On aggregate municipalities overspent conditional grants by R1.3 billion or 5.7 per cent. However, this overspending is distorted owing to municipalities reporting performance against unspent committed funds that were rolled-over from 2011/12 allocation against the 2012/13 grant framework. Due to this anomaly and on close investigation it was concluded that in aggregate municipalities overspent conditional grants by R443 million.
6. Metropolitan municipalities achieved 95.2 per cent or R159.8 billion of billed and other revenue of the total adjusted revenue budget of R167.9 billion representing an underperformance of R8.1 billion or 4.8 per cent. The City of Johannesburg has the highest proportion at 96.3 per cent, followed by Ekurhuleni Metro and City of Tshwane at 96.0 per cent. The lowest was reported by Buffalo City at 86.1 per cent followed by Mangaung at 88.9 per cent. These metros continue to underperform when compared and benchmarked against other metropolitan municipalities.
7. A quarter-on-quarter comparison of the in-year figures shows that on average metros realised an increase in revenue of 13.8 per cent compared to the fourth quarter of the previous financial year. Most of this increase can be attributed to higher rates and tariffs, rather than efficiency improvements in revenue management.
8. The aggregate adjusted capital budget for all municipalities in the 2012/13 financial year was R54.4 billion, of which only R41.7 billion or 76.7 per cent had been spent by 30 June 2013. This reflects the challenges of planning for the implementation of capital projects.
9. The aggregated adjusted capital budget for metros in the 2012/13 financial year was R26.7 billion of which metros spent R22.7 billion or 85.0 per cent by 30 June 2013. This is R12 billion more than the reported figure of R10.4 billion in the third quarter.

- By the end of the fourth quarter Buffalo City had spent only 51.1 per cent of its adjusted capital budget followed by Mangaung with 75.8 per cent and eThekweni with 78.4 per cent.
  - Only Ekurhuleni, City of Tshwane and Johannesburg achieved spending rates above 90 per cent with the City of Tshwane topping the list at 93 per cent.
10. Metros in aggregate spent the following on core services when measured against their adjusted budgets:
- Water R16.9 billion or 109.9 per cent;
  - Electricity R48.2 billion or 93.4 per cent;
  - Waste water management R3.8 billion or 61.3 per cent; and
  - Waste management R5.8 billion or 93.6 per cent.
11. The spending on core services for the secondary cities are as follows:
- Water R3.3 billion or 88.3 per cent;
  - Electricity R10.1 billion or 86.2 per cent;
  - Waste water management R1 billion or 72.6 per cent; and
  - Waste management R1 billion or 95.2 per cent.
12. Aggregate municipal consumer debts were R86.9 billion as at 30 June 2013. This is R2.7 billion more than the R84.2 billion reported at 31 March 2013 representing a growth of 3.2 per cent. Government's share of the outstanding debtors represents 4.9 per cent or R4.2 billion. The largest component relates to households which account for 63.9 per cent or R55.5 billion. Work is underway to unbundle this amount and in future publications the actual collectable debt amount will be published.
13. Metropolitan municipalities were owed R48.7 billion as at 30 June 2013. This represents an increase of R2.6 billion, or 5.6 per cent, from the fourth quarter of the 2011/12 financial year. The City of Johannesburg is still owed the largest amount at R17.2 billion. This is followed by Ekurhuleni Metro at R8.8 billion, Cape Town at R6.1 billion and eThekweni at R5.5 billion. In this reporting period (April to June), the City of Tshwane and eThekweni have written off R142 and R233.3 million in bad debt respectively.
14. Secondary cities were owed R16.3 billion in outstanding consumer debt as at 30 June 2013, an increase of R1.2 billion or 8.4 per cent for the corresponding period in the 2011/12 financial year. Outstanding household debt accounts for R11.6 billion or 71.4 per cent of the total outstanding debt followed by business at R2.2 billion or 13.6 per cent. Of the total debt, R13.1 billion or 80.0 per cent has been outstanding for more than 90 days. Bad debt written off during the reporting period amounts to R2.5 billion and was only reported by Rustenburg.
15. Municipalities owed R18 billion as at 30 June 2013, an overall increase of R1.2 billion compared to the R16.8 billion reported in the third quarter of 2012/13. Free State had the highest percentage of creditors outstanding for more than 90 days at 66.1 per cent, followed by Mpumalanga (58.9 per cent) and Limpopo (53.6 per cent). A rise in outstanding creditors, especially those in excess of 90 days, could be indicative of a cash and liquidity challenges.
16. The aggregated year-to-date actual collection rate is 94.6 per cent compared to an adjusted budgeted collection rate of 92.2 per cent. Although this indicates that in aggregate municipalities outperformed the budget target by 2.4 per cent, this appears distorted owing to the significant collection increases reported in the last three months (April to June) of the financial year of 105.7, 100.7, and 112.6 per cent respectively representing a quarterly performance of 106.7 per cent.
17. These collection rates appear overstated when compared to the previous quarters and will need to be investigated going forward.

18. The secondary cities reported collection against billed revenue at 88.1 per cent which is slightly less than the adjusted target of 89.9 per cent.
19. It needs to be noted that any underperformance of actual collections against billed revenue holds a significant risk for the cash and liquidity position of municipalities as the planned expenditure is based on a higher level of collections. Although the overall performance is pleasing in that municipalities have in aggregate outperformed their budget targets, the fourth quarter performance requires further analysis to ensure credibility of reported performance.
20. Contributing factors underpinning the underperformance of actual collections against billed revenue can be attributed to, among others, the affordability of municipal services. The economic slowdown and substantial increases associated with municipal cost drivers such as fuel, bulk purchases (water and electricity), material etc. are continuing to impact on affordability and subsequently the ability of consumers to pay for services.
21. The total borrowing by municipalities is R50.2 billion as at 30 June 2013. This includes long term loans of R35.3 billion, short term marketable bonds of R10.2 billion, long term marketable bonds of R4.3 billion and other short and long term loans of R447 million.

### ***Conditional Grants***

22. In the Division of Revenue Act, 2012 (Act No.5 of 2012) an amount of R35.5 billion was published as conditional transfers (both direct and indirect transfers) to the local sphere of government. This amount excludes the unconditional transfer (Equitable Share) of R33.5 billion, RSC Levy replacement grant of R3.7 billion, support for councilor remuneration of R658 million and the sharing of the fuel levy of R9 billion which brings the total amount allocated to local government to R82.4 billion.
23. On 21 December 2012, the Minister of Finance approved an adjustments Gazette (Government Gazette No. 36044 of 2012). This Gazette updates the information that was originally published in Government Gazette No. 35361 of 2012 published on 17 May 2012.
24. The adjustments Gazette increases the original amount of R35.5 billion allocated to local government conditional grants by R160.5 million, which includes the R7.4 billion for the Urban Settlements Development Grant (USDG) allocated to metropolitan municipalities and R330 million unallocated Disaster Management Grant (MDG).
25. R22.7 billion was transferred by the national departments responsible for administering local government conditional grants against an allocation of R22.9 billion for both direct and indirect conditional grants. This constitutes 98.9 per cent of the total conditional grants allocated for the 2012/13 financial year. According to expenditure reports provided by the national departments, only 76.9 per cent was spent against the total conditional allocations as at 30 June 2013. Importantly, this performance excludes the Urban Settlements Development Grant (USDG) and indirect grants.
26. Municipalities receiving direct conditional grants reported an average expenditure of 88.4 per cent, or R19.4 billion, of the R22.9 billion allocated directly to municipalities. This represents an underperformance of R2.6 billion, or 11.4 per cent, for the municipal financial year.
27. The lowest performing grant is currently the Electricity Demand Side Management Grant with performance reported by the National Department of 28.1 per cent while municipalities reported performance of 48.6 per cent.
28. Reporting in-year performance against unspent committed funds that were rolled-over by municipalities from 2011/12 allocation to 2012/13 financial year was extremely weak. In June 2012 the aggregate expenditure for roll-over funds was R454 million, or 9.9 per cent, of the R4.6 billion that was approved by National Treasury to be spent in the 2012/13 financial year.

29. 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](http://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 2012 Division of Revenue Act. The budgeted figures shown are based on the 2012/13 adjusted budgets approved by municipal councils after their six month review of their performance.
- In terms of the process, Municipal Managers and Chief Financial Officers were required to sign and submit data to the National Treasury by 30 July 2012. Any queries on the figures in the statement should therefore be referred to the relevant Municipal Manager or Chief Financial Officer. Queries on conditional grants may be referred to the national department responsible for administering the grant.
- 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 cash derived either from realistically anticipated revenues to be collected in that year or from 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 the municipality 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.
- Caution must therefore be exercised where interpreting the information / results pertaining to under-collection of revenue and expenditure contained in this publication. Under-expenditure as reported in different dimensions does not imply that the cash and cash equivalents were in the bank accounts of municipalities. It is because that revenue estimates were in most cases unrealistic that significant under-expenditure has been reported. The National Treasury is compelled to report against the legal budget documents approved by Council forming part of the annual budget process (main budget adopted by 30 May and adjustments budgets by 28 February). Therefore, although we report on under collection of revenue and expenditure, the cash available to fund this expenditure was not there to begin with. In future, we aim to track the relationship between revenue and expenditure, actual billing and cash in bank.
- This fourth quarter publication covers 278 municipalities.

## STRUCTURE OF INFORMATION RELEASED:

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

- Municipal Budget Statements:
  - a. Cash Flow closing balances as at 30 June 2013,
  - b. Over and under spending of adjusted budget 2012/13 for the following dimensions:
    - i. Total municipal budgets;
    - ii. Capital budgets; and
    - iii. Operating budgets.
  - c. Over and under spending of allocated conditional grants;
  - d. High-level summary of revenue for 278 municipalities, and
  - e. High-level summary of expenditure for 278 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 fourth 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; and
  - l. Listing of borrowing instruments – 172 municipalities.
- Non Compliance:
  - a. List municipalities not complying with Section 71 of the MFMA.

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

## SUMMARY TABLES:

## Aggregated revenue and expenditure for municipalities

Table 1: National aggregated revenue and expenditure as at 4th quarter ended 30 June 2013

R thousands	Adjusted Budget			Fourth Quarter 2012/13				Year to date: 30 June 2013				Fourth Quarter 2011/12				Q4 of 2011/12 to Q4 of 2012/13
	Operating	Capital	Total	Operating	Capital	Total	4th Q as % of adj budget	Operating	Capital	Total	Total as % of adj budget	Operating	Capital	Total	Total as % of adj budget	
<b>Expenditure</b>																
Category A (Metro)	140 446 365	26 731 234	167 177 599	36 353 914	12 331 552	48 685 467	29.1%	130 311 448	22 734 516	153 045 963	91.5%	32 925 068	8 004 702	40 929 770	92.7%	18.9%
Category B (Local)	79 030 724	19 641 452	98 672 175	18 611 993	5 500 271	24 112 264	24.4%	68 454 106	12 825 208	81 279 314	82.4%	15 189 825	4 784 406	19 974 230	85.5%	20.7%
Category C (District)	14 461 731	7 990 439	22 452 170	3 673 458	2 143 887	5 817 345	25.9%	12 658 410	6 119 188	18 777 598	83.6%	3 409 508	1 561 943	4 971 451	77.8%	17.0%
<b>Total</b>	<b>233 938 820</b>	<b>54 363 124</b>	<b>288 301 944</b>	<b>58 639 366</b>	<b>19 975 710</b>	<b>78 615 076</b>	<b>27.3%</b>	<b>211 423 964</b>	<b>41 678 912</b>	<b>253 102 875</b>	<b>87.8%</b>	<b>51 524 401</b>	<b>14 351 051</b>	<b>65 875 452</b>	<b>89.1%</b>	<b>19.3%</b>
<b>Revenue</b>																
Category A (Metro)	141 155 648	26 731 234	167 886 882	31 882 263	12 331 552	44 213 815	26.3%	137 029 773	22 734 516	159 764 288	95.2%	30 862 051	8 004 701	38 866 752	97.6%	13.8%
Category B (Local)	76 347 481	19 641 452	95 988 933	14 359 565	5 501 252	19 860 817	20.7%	73 075 580	12 792 094	85 867 674	89.5%	12 599 329	4 585 589	17 184 918	90.7%	15.6%
Category C (District)	14 651 750	7 990 439	22 642 189	1 272 785	2 143 887	3 416 672	15.1%	13 525 630	6 119 232	19 644 862	86.8%	1 279 181	1 575 877	2 855 057	79.4%	19.7%
<b>Total</b>	<b>232 154 878</b>	<b>54 363 124</b>	<b>286 518 003</b>	<b>47 514 614</b>	<b>19 976 691</b>	<b>67 491 305</b>	<b>23.6%</b>	<b>223 630 983</b>	<b>41 645 841</b>	<b>265 276 824</b>	<b>92.6%</b>	<b>44 740 560</b>	<b>14 166 167</b>	<b>58 906 727</b>	<b>93.8%</b>	<b>14.6%</b>

Source: National Treasury Local Government database

## Aggregate revenue trends for metros

Table 2: Metros aggregated revenue as at 4th Quarter Ended 30 June 2013

R thousands	Adjusted Budget			Fourth Quarter 2012/13				Year to date: 30 June 2013				Fourth Quarter 2011/12				Q4 of 2011/12 to Q4 of 2012/13
	Operating Revenue	Capital Revenue	Total	Operating Revenue	Capital Revenue	Total	4th Q as % of adj budget	Operating Revenue	Capital Revenue	Total	Total Rev as % of adj	Operating Revenue	Capital Revenue	Total	Total Rev as % of adj	
Buffalo City	3 958 541	978 103	4 936 644	462 556	267 636	730 192	14.8%	3 751 026	499 749	4 250 775	86.1%	482 489	101 126	583 615	86.2%	25.1%
Cape Town	23 951 546	6 221 809	30 173 356	5 896 223	2 512 119	8 408 341	27.9%	23 625 537	5 307 898	28 933 436	95.9%	4 955 993	1 826 479	6 782 472	96.0%	24.0%
Ekurhuleni Metro	22 587 094	2 557 739	25 144 833	4 587 666	1 426 855	6 014 521	23.9%	21 810 274	2 316 420	24 126 694	96.0%	4 286 575	898 756	5 185 331	97.3%	16.0%
eThekweni	23 873 493	5 316 381	29 189 874	5 143 505	1 922 465	7 065 970	24.2%	23 497 812	4 165 983	27 663 795	94.8%	5 558 876	1 212 491	6 771 367	96.0%	4.4%
City Of Johannesburg	33 563 118	4 547 859	38 110 977	8 272 371	2 831 365	11 103 737	29.1%	32 589 531	4 120 649	36 710 180	96.3%	8 769 687	1 671 787	10 441 474	100.9%	6.3%
Mangaung	4 859 248	995 070	5 854 318	998 998	340 796	1 339 794	22.9%	4 452 365	753 953	5 206 318	88.9%	903 252	209 536	1 112 788	86.5%	20.4%
Nelson Mandela Bay	7 333 457	1 500 404	8 833 861	1 372 405	621 849	1 994 254	22.6%	6 973 978	1 278 344	8 252 323	93.4%	1 417 521	577 553	1 995 075	96.8%	(0.0%)
City Of Tshwane	21 029 151	4 613 868	25 643 019	5 148 539	2 408 468	7 557 007	29.5%	20 329 249	4 291 519	24 620 768	96.0%	4 487 659	1 506 971	5 994 630	101.2%	26.1%
<b>Total</b>	<b>141 155 648</b>	<b>26 731 234</b>	<b>167 886 882</b>	<b>31 882 263</b>	<b>12 331 552</b>	<b>44 213 815</b>	<b>26.3%</b>	<b>137 029 773</b>	<b>22 734 516</b>	<b>159 764 288</b>	<b>95.2%</b>	<b>30 862 051</b>	<b>8 004 701</b>	<b>38 866 752</b>	<b>97.6%</b>	<b>13.8%</b>

Source: National Treasury Local Government database

## Aggregate expenditure trends for metros

Table 3: Metros aggregated expenditure as at 4th quarter ended 30 June 2013

R thousands	Adjusted Budget			Fourth Quarter 2012/13				Year to date: 30 June 2013				Fourth Quarter 2011/12				Q4 of 2011/12 to Q4 of 2012/13
	Operating Expenditure	Capital Expenditure	Total	Operating Expenditure	Capital Expenditure	Total	4th Q as % of adj budget	Operating Expenditure	Capital Expenditure	Total	Total Exp as % of adj	Operating Expenditure	Capital Expenditure	Total	Total Exp as % of adj	
Buffalo City	4 031 666	978 103	5 009 769	960 377	267 636	1 228 013	24.5%	3 347 350	499 749	3 847 099	76.8%	802 784	101 126	903 910	74.8%	35.9%
Cape Town	24 436 318	6 221 809	30 658 127	6 052 181	2 512 119	8 564 300	27.9%	22 576 930	5 307 898	27 884 828	91.0%	5 150 629	1 826 479	6 977 109	90.4%	22.7%
Ekurhuleni Metro	22 175 696	2 557 739	24 733 435	5 598 822	1 426 855	7 025 677	28.4%	20 326 563	2 316 420	22 642 983	91.5%	5 294 329	898 756	6 193 085	95.2%	13.4%
eThekweni	23 962 646	5 316 381	29 279 027	5 821 352	1 922 465	7 743 817	26.4%	21 987 848	4 165 983	26 153 831	89.3%	5 989 935	1 212 491	7 202 426	91.4%	7.5%
City Of Johannesburg	32 468 972	4 547 859	37 016 831	8 721 276	2 831 365	11 552 641	31.2%	31 326 730	4 120 649	35 447 379	95.8%	7 452 683	1 671 788	9 124 471	96.0%	26.6%
Mangaung	4 780 621	995 070	5 775 691	1 111 552	340 796	1 452 348	25.1%	3 691 337	753 953	4 445 290	77.0%	739 684	209 536	949 220	76.2%	53.0%
Nelson Mandela Bay	7 518 798	1 500 404	9 019 202	2 656 945	621 849	3 278 794	36.4%	7 389 449	1 278 344	8 667 794	96.1%	2 059 858	577 553	2 637 411	97.4%	24.3%
City Of Tshwane	21 071 649	4 613 868	25 685 517	5 431 408	2 408 468	7 839 876	30.5%	19 665 241	4 291 519	23 956 760	93.3%	5 435 166	1 506 971	6 942 138	94.8%	12.9%
<b>Total</b>	<b>140 446 365</b>	<b>26 731 234</b>	<b>167 177 599</b>	<b>36 353 914</b>	<b>12 331 552</b>	<b>48 685 467</b>	<b>29.1%</b>	<b>130 311 448</b>	<b>22 734 516</b>	<b>153 045 963</b>	<b>91.5%</b>	<b>32 925 068</b>	<b>8 004 702</b>	<b>40 929 770</b>	<b>92.7%</b>	<b>18.9%</b>

Source: National Treasury Local Government database

## Aggregated revenue and expenditure for secondary cities

Table 4: 19 Secondary cities aggregated budgets and expenditure as at 4th quarter ended 30 June 2013

R thousands	Adjusted Budget			Fourth Quarter 2012/13				Year to date: 30 June 2013				Fourth Quarter 2011/12				Q4 of 2011/12 to Q4 of 2012/13
	Operating Expenditure	Capital Expenditure	Total	Operating Expenditure	Capital Expenditure	Total	4th Q as % of adj budget	Operating Expenditure	Capital Expenditure	Total	Total Exp as % of adj budget	Operating Expenditure	Capital Expenditure	Total	Total Exp as % of adj budget	
City Of Matlosana	1 741 722	215 644	1 957 366	417 469	55 212	472 682	24.1%	1 605 763	109 388	1 715 151	87.6%	363 224	35 384	398 608	80.4%	18.6%
Drakenstein	1 345 430	319 382	1 664 812	422 917	108 269	531 186	31.9%	1 293 759	233 980	1 527 739	91.8%	289 371	135 708	425 079	92.9%	25.0%
Emalahleni (Mp)	1 574 716	149 380	1 724 096	289 551	36 364	325 915	18.9%	1 110 390	52 538	1 162 929	67.5%	275 829	13 354	289 183	-	12.7%
Emfuleni	4 240 545	346 325	4 586 870	719 313	102 905	822 218	17.9%	2 856 629	195 349	3 051 978	66.5%	597 922	52 415	650 337	198.0%	26.4%
George	1 019 256	153 373	1 172 630	228 887	53 604	282 491	24.1%	947 991	119 042	1 067 033	91.0%	221 844	50 313	272 157	89.3%	3.8%
Govan Mbeki	1 384 340	261 809	1 646 149	185 472	39 288	224 760	13.7%	959 885	96 078	1 055 962	64.1%	252 816	13 725	266 541	91.1%	(15.7%)
Madibeng	1 041 038	278 807	1 319 845	244 632	84 183	328 816	24.9%	871 607	243 535	1 115 142	84.5%	170 057	125 719	295 775	70.7%	11.2%
Majhabeng	1 617 318	246 627	1 863 945	324 942	56 312	381 254	20.5%	1 292 855	188 057	1 480 913	79.5%	208 698	38 236	246 934	58.5%	54.4%
Mbombela	1 734 156	523 096	2 257 252	469 593	114 304	583 896	25.9%	1 674 188	262 688	1 936 876	85.8%	443 660	85 726	529 386	84.7%	10.3%
Mogale City	2 012 524	358 511	2 371 036	495 961	166 534	662 495	27.9%	1 809 342	309 611	2 118 953	89.4%	482 175	48 223	530 398	97.7%	24.9%
Msunduzi	3 138 747	309 756	3 448 503	721 445	183 321	904 766	26.2%	2 940 776	278 604	3 219 379	93.4%	581 954	143 279	725 234	73.8%	24.8%
Newcastle	1 450 413	331 203	1 781 616	353 149	131 881	485 030	27.2%	1 325 490	240 182	1 565 671	87.9%	390 515	39 877	430 392	84.5%	12.7%
Polokwane	1 670 108	485 070	2 155 178	393 402	137 008	530 410	24.6%	1 427 435	370 029	1 797 464	83.4%	460 087	196 445	656 532	85.5%	(19.2%)
Rustenburg	2 587 146	949 749	3 536 895	547 696	389 818	937 514	26.5%	2 149 072	750 337	2 899 409	82.0%	379 512	156 680	536 192	70.2%	74.8%
Sol Plaatje	1 424 615	258 470	1 683 085	297 411	56 177	353 588	21.0%	1 192 397	174 605	1 367 002	81.2%	280 409	45 954	326 363	82.6%	8.3%
Stellenbosch	931 090	197 811	1 128 901	185 373	86 924	272 297	24.1%	730 291	148 501	878 792	77.8%	205 781	97 837	303 618	79.0%	(10.3%)
Steve Tshwete	1 053 781	292 734	1 346 515	249 543	73 173	322 716	24.0%	982 045	184 301	1 166 345	86.6%	248 861	77 816	326 677	84.5%	(1.2%)
Tlokwe	879 485	157 673	1 037 158	216 986	21 321	238 308	23.0%	823 578	67 376	890 954	85.9%	212 170	20 928	233 099	91.3%	2.2%
uMhlatuze	2 057 308	233 547	2 290 855	529 660	48 682	578 342	25.2%	2 058 054	110 891	2 168 945	94.7%	517 956	24 162	542 117	108.0%	6.7%
<b>Total</b>	<b>32 903 737</b>	<b>6 068 969</b>	<b>38 972 706</b>	<b>7 293 403</b>	<b>1 945 282</b>	<b>9 238 685</b>	<b>23.7%</b>	<b>28 051 547</b>	<b>4 135 092</b>	<b>32 186 639</b>	<b>82.6%</b>	<b>6 582 841</b>	<b>1 401 781</b>	<b>7 984 622</b>	<b>91.1%</b>	<b>15.7%</b>

Source: National Treasury Local Government database

## Operating expenditure per function for metros

Table 5: Metros aggregated budgets and expenditure per function as at 4th quarter ended 30 June 2013

	Budget Adjusted Budget	Fourth Quarter		Year to date: 30 June		Fourth Quarter		Q4 of 2011/12 to Q4 of 2012/13
		Actual Expenditure	4th Q as % of adj budget	Actual Expenditure	Total Exp as % of adj budget	Actual Expenditure	Total Exp as % of adj budget	
<b>R thousands</b>								
<b>Water</b>								
Buffalo City	356 125	82 569	23.2%	316 174	88.8%	56 929	87.3%	45.0%
Cape Town	1 991 281	525 568	26.4%	1 918 019	96.3%	430 350	91.7%	22.1%
Ekurhuleni Metro	2 989 043	736 823	24.7%	2 854 056	95.5%	647 270	94.0%	13.8%
eThekwini	3 171 412	796 740	25.1%	3 033 593	95.7%	872 095	96.1%	(8.6%)
City Of Johannesburg	3 200 129	1 294 788	40.5%	5 492 899	171.6%	1 242 808	106.0%	4.2%
Mangaung	585 214	160 829	27.5%	563 079	96.2%	73 295	90.7%	119.4%
Nelson Mandela Bay	547 902	200 692	36.6%	564 344	103.0%	154 900	95.9%	29.6%
City Of Tshwane	2 497 687	649 868	26.0%	2 111 135	84.5%	596 824	94.9%	8.9%
<b>Total</b>	<b>15 338 793</b>	<b>4 447 877</b>	<b>29.0%</b>	<b>16 853 299</b>	<b>109.9%</b>	<b>4 074 470</b>	<b>97.7%</b>	<b>9.2%</b>
<b>Electricity</b>								
Buffalo City	1 275 698	323 987	25.4%	1 158 028	90.8%	261 736	89.1%	23.8%
Cape Town	7 818 016	1 666 197	21.3%	6 908 760	88.4%	1 518 206	89.6%	9.7%
Ekurhuleni Metro	9 168 636	2 330 102	25.4%	8 657 887	94.4%	2 326 477	99.7%	0.2%
eThekwini	8 690 776	2 085 451	24.0%	8 147 186	93.7%	1 990 149	94.3%	4.8%
City Of Johannesburg	11 781 077	3 364 335	28.6%	11 535 975	97.9%	2 627 576	95.8%	28.0%
Mangaung	1 931 669	342 590	17.7%	1 328 332	68.8%	201 845	75.0%	69.7%
Nelson Mandela Bay	2 760 196	934 279	33.8%	2 691 998	97.5%	803 746	96.2%	16.2%
City Of Tshwane	8 206 512	1 909 661	23.3%	7 816 699	95.2%	2 294 153	103.2%	(16.8%)
<b>Total</b>	<b>51 632 580</b>	<b>12 956 603</b>	<b>25.1%</b>	<b>48 244 864</b>	<b>93.4%</b>	<b>12 023 888</b>	<b>95.6%</b>	<b>7.8%</b>
<b>Waste water management</b>								
Buffalo City	414 535	93 221	22.5%	331 248	79.9%	85 139	118.6%	9.5%
Cape Town	1 073 516	319 864	29.8%	1 100 803	102.5%	244 815	103.3%	30.7%
Ekurhuleni Metro	457 506	114 281	25.0%	448 264	98.0%	104 599	97.2%	9.3%
eThekwini	959 179	225 867	23.5%	833 205	86.9%	278 432	97.3%	(18.9%)
City Of Johannesburg	2 133 420	-	-	-	-	-	-	-
Mangaung	150 403	40 268	26.8%	143 290	95.3%	26 254	85.2%	53.4%
Nelson Mandela Bay	469 180	165 093	35.2%	442 775	94.4%	123 355	85.2%	33.8%
City Of Tshwane	480 151	158 408	33.0%	463 232	96.5%	124 809	88.3%	26.9%
<b>Total</b>	<b>6 137 890</b>	<b>1 117 002</b>	<b>18.2%</b>	<b>3 762 817</b>	<b>61.3%</b>	<b>987 402</b>	<b>97.2%</b>	<b>13.1%</b>
<b>Waste management</b>								
Buffalo City	242 183	40 903	16.9%	137 921	56.9%	36 520	60.0%	12.0%
Cape Town	1 508 529	408 951	27.1%	1 481 625	98.2%	370 178	93.8%	10.5%
Ekurhuleni Metro	931 206	237 886	25.5%	812 648	87.3%	218 873	90.7%	8.7%
eThekwini	886 227	225 493	25.4%	806 901	91.0%	215 234	97.9%	4.8%
City Of Johannesburg	1 325 195	402 289	30.4%	1 394 862	105.3%	296 431	103.4%	35.7%
Mangaung	110 261	28 130	25.5%	97 586	88.5%	23 042	82.9%	22.1%
Nelson Mandela Bay	206 856	44 666	21.6%	181 446	87.7%	68 914	82.0%	(35.2%)
City Of Tshwane	957 616	285 041	29.8%	862 714	90.1%	258 177	91.4%	10.4%
<b>Total</b>	<b>6 168 072</b>	<b>1 673 358</b>	<b>27.1%</b>	<b>5 775 703</b>	<b>93.6%</b>	<b>1 487 369</b>	<b>93.4%</b>	<b>12.5%</b>

Source: National Treasury Local Government database

## Operating expenditure per function for secondary cities

Table 6a: 19 Secondary cities aggregated budgets and expenditure per function as at 4th quarter ended 30 June 2013

R thousands	Adjusted Budget	Fourth Quarter 2012/13		Year to date: 30 June 2013		Fourth Quarter 2011/12		Q4 of 2011/12 to Q4 of 2012/13
		Actual Expenditure	4th Q as % of adj budget	Actual Expenditure	Total Exp as % of adj budget	Actual Expenditure	Total Exp as % of adj budget	
<b>Water</b>								
City Of Matlosana	210 143	78 575	37.4%	172 792	82.2%	45 427	84.5%	73.0%
Drakenstein	70 546	33 335	47.3%	61 744	87.5%	17 190	102.1%	93.9%
Emalaheni (Mp)	140 208	38 619	27.5%	106 561	76.0%	30 410	-	27.0%
Emfuleni	598 071	91 441	15.3%	430 760	72.0%	98 544	(322.9%)	(7.2%)
George	89 297	11 233	12.6%	79 795	89.4%	18 291	89.8%	(38.6%)
Gov an Mbeki	179 035	33 294	18.6%	161 513	90.2%	50 737	107.9%	(34.4%)
Madibeng	122 685	29 820	24.3%	100 622	82.0%	24 744	31.2%	20.5%
Matjhabeng	313 259	42 815	13.7%	267 069	85.3%	40 550	70.9%	5.6%
Mbombela	107 219	30 163	28.1%	97 675	91.1%	29 615	103.7%	1.9%
Mogale City	253 978	64 046	25.2%	238 625	94.0%	68 824	100.6%	(6.9%)
Msunduzi	511 448	121 896	23.8%	495 753	96.9%	12 705	48.1%	859.4%
New castle	-	-	-	-	-	73 052	92.8%	(100.0%)
Polokwane	196 987	48 992	24.9%	190 770	96.8%	64 127	101.5%	(23.6%)
Rustenburg	358 686	82 840	23.1%	333 661	93.0%	78 637	92.8%	5.3%
Sol Plaatje	131 364	33 651	25.6%	135 828	103.4%	24 167	77.6%	39.2%
Stellenbosch	57 202	12 329	21.6%	40 621	71.0%	13 176	70.2%	(6.4%)
Steve Tshwete	62 786	16 164	25.7%	58 600	93.3%	13 550	92.1%	19.3%
Tlokwe	49 447	11 783	23.8%	47 027	95.1%	6 333	159.9%	86.0%
uMhlathuze	352 048	87 839	25.0%	340 410	96.7%	88 219	132.6%	(0.4%)
<b>Total</b>	<b>3 804 410</b>	<b>868 835</b>	<b>22.8%</b>	<b>3 359 826</b>	<b>88.3%</b>	<b>798 299</b>	<b>106.5%</b>	<b>8.8%</b>

Source: National Treasury Local Government database

Table 6b: 19 Secondary cities aggregated budgets and expenditure per function as at 4th quarter ended 30 June 2013

R thousands	Adjusted Budget	Fourth Quarter 2012/13		Year to date: 30 June 2013		Fourth Quarter 2011/12		Q4 of 2011/12 to Q4 of 2012/13
		Actual Expenditure	4th Q as % of adj budget	Actual Expenditure	Total Exp as % of adj budget	Actual Expenditure	Total Exp as % of adj budget	
<b>Electricity</b>								
City Of Matlosana	485 010	104 621	21.6%	461 375	95.1%	82 898	75.7%	26.2%
Drakenstein	580 709	189 106	32.6%	569 073	98.0%	108 481	92.1%	74.3%
Emalaheni (Mp)	753 481	132 123	17.5%	556 866	73.9%	131 951	-	0.1%
Emfuleni	1 597 254	303 371	19.0%	1 229 414	77.0%	247 605	(501.3%)	22.5%
George	374 409	111 017	29.7%	360 687	96.3%	73 315	89.3%	51.4%
Gov an Mbeki	444 882	56 904	12.8%	338 662	76.1%	87 947	95.6%	(35.3%)
Madibeng	347 752	89 180	25.6%	356 373	102.5%	72 429	35.2%	23.1%
Matjhabeng	512 560	130 217	25.4%	393 085	76.7%	12 589	119.8%	934.4%
Mbombela	466 049	115 762	24.8%	453 296	97.3%	126 711	100.9%	(8.6%)
Mogale City	595 963	154 219	25.9%	581 929	97.6%	167 377	96.1%	(7.9%)
Msunduzi	1 233 726	194 797	15.8%	1 088 503	88.2%	273 179	89.9%	(28.7%)
New castle	-	-	-	-	-	87 762	86.7%	(100.0%)
Polokwane	535 406	126 404	23.6%	506 504	94.6%	133 959	100.3%	(5.6%)
Rustenburg	1 289 685	168 131	13.0%	849 801	65.9%	88 294	55.5%	90.4%
Sol Plaatje	467 710	94 541	20.2%	410 559	87.8%	70 959	88.5%	33.2%
Stellenbosch	310 246	66 342	21.4%	250 445	80.7%	84 779	87.1%	(21.7%)
Steve Tshwete	378 153	78 737	20.8%	331 857	87.8%	101 926	101.2%	(22.8%)
Tlokwe	348 894	82 955	23.8%	335 356	96.1%	81 049	88.7%	2.4%
uMhlathuze	951 362	230 467	24.2%	988 329	103.9%	262 120	106.8%	(12.1%)
<b>Total</b>	<b>11 673 252</b>	<b>2 428 892</b>	<b>20.8%</b>	<b>10 062 114</b>	<b>86.2%</b>	<b>2 295 329</b>	<b>110.3%</b>	<b>5.8%</b>

Source: National Treasury Local Government database

**Table 6c: 19 Secondary cities aggregated budgets and expenditure per function as at 4th quarter ended 30 June 2013**

R thousands	Adjusted Budget	Fourth Quarter 2012/13		Year to date: 30 June 2013		Fourth Quarter 2011/12		Q4 of 2011/12 to Q4 of 2012/13
		Actual Expenditure	4th Q as % of adj budget	Actual Expenditure	Total Exp as % of adj budget	Actual Expenditure	Total Exp as % of adj budget	
<b>Waste water management</b>								
City Of Matlosana	100 711	(40 417)	(40.1%)	28 842	28.6%	11 707	52.6%	(445.2%)
Drakenstein	60 934	18 777	30.8%	56 699	93.0%	10 854	104.5%	73.0%
Emalaheni (Mp)	78 472	10 825	13.8%	42 533	54.2%	14 512	-	(25.4%)
Emfuleni	212 367	18 534	8.7%	80 646	38.0%	18 932	(60.4%)	(2.1%)
George	66 573	10 946	16.4%	61 655	92.6%	11 551	95.3%	(5.2%)
Gov an Mbeki	65 140	5 688	8.7%	36 010	55.3%	9 872	58.3%	(42.4%)
Madibeng	18 187	5 037	27.7%	15 860	87.2%	11 520	62.6%	(56.3%)
Matjhabeng	91 118	10 043	11.0%	36 669	40.2%	9 362	-	7.3%
Mbombela	74 259	29 346	39.5%	89 734	120.8%	20 989	75.4%	39.8%
Mogale City	108 705	20 271	18.6%	67 625	62.2%	24 295	104.4%	(16.6%)
Msunduzi	94 322	19 942	21.1%	92 851	98.4%	1 862	4.1%	971.3%
Newcastle	-	-	-	-	-	9 883	100.3%	(100.0%)
Polokwane	35 746	9 362	26.2%	34 743	97.2%	22 930	103.2%	(59.2%)
Rustenburg	91 243	29 782	32.6%	86 745	95.1%	22 121	91.9%	34.6%
Sol Plaatje	46 980	14 410	30.7%	47 619	101.4%	10 911	92.0%	32.1%
Stellenbosch	52 623	11 077	21.1%	38 052	72.3%	13 942	81.1%	(20.5%)
Steve Tshwete	61 525	15 892	25.8%	58 727	95.5%	10 880	91.8%	46.1%
Tlokwe	27 957	7 306	26.1%	28 576	102.2%	10 363	129.9%	(29.5%)
uMhlathuze	127 809	31 320	24.5%	123 855	96.9%	27 287	129.8%	14.8%
<b>Total</b>	<b>1 414 671</b>	<b>228 142</b>	<b>16.1%</b>	<b>1 027 439</b>	<b>72.6%</b>	<b>273 771</b>	<b>96.7%</b>	<b>(16.7%)</b>

Source: National Treasury Local Government database

**Table 6d: 19 Secondary cities aggregated budgets and expenditure per function as at 4th quarter ended 30 June 2013**

R thousands	Adjusted Budget	Fourth Quarter 2012/13		Year to date: 30 June 2013		Fourth Quarter 2011/12		Q4 of 2011/12 to Q4 of 2012/13
		Actual Expenditure	4th Q as % of adj budget	Actual Expenditure	Total Exp as % of adj budget	Actual Expenditure	Total Exp as % of adj budget	
<b>Waste management</b>								
City Of Matlosana	46 325	11 892	25.7%	46 246	99.8%	11 588	89.9%	2.6%
Drakenstein	42 105	15 037	35.7%	43 299	102.8%	8 764	98.5%	71.6%
Emalaheni (Mp)	58 249	13 279	22.8%	48 812	83.8%	14 488	-	(8.3%)
Emfuleni	113 504	19 737	17.4%	70 111	61.8%	21 134	(471.0%)	(6.6%)
George	44 061	9 964	22.6%	39 326	89.3%	9 877	93.6%	0.9%
Gov an Mbeki	55 621	9 556	17.2%	43 097	77.5%	9 997	95.8%	(4.4%)
Madibeng	49 099	12 569	25.6%	46 930	95.6%	-	-	-
Matjhabeng	-	-	-	-	-	-	-	-
Mbombela	90 738	35 983	39.7%	123 633	136.3%	34 595	92.8%	4.0%
Mogale City	106 010	27 300	25.8%	101 770	96.0%	29 603	101.3%	(7.8%)
Msunduzi	86 513	22 373	25.9%	78 616	90.9%	46 511	127.1%	(51.9%)
Newcastle	-	-	-	-	-	23 179	100.2%	(100.0%)
Polokwane	54 269	11 362	20.9%	50 266	92.6%	15 237	109.5%	(25.4%)
Rustenburg	79 116	27 237	34.4%	85 304	107.8%	27 206	110.0%	0.1%
Sol Plaatje	38 567	12 948	33.6%	40 122	104.0%	9 130	96.6%	41.8%
Stellenbosch	38 222	7 376	19.3%	29 335	76.8%	9 269	92.8%	(20.4%)
Steve Tshwete	65 537	17 213	26.3%	64 929	99.1%	13 807	101.1%	24.7%
Tlokwe	40 910	14 698	35.9%	41 799	102.2%	8 918	88.7%	64.8%
uMhlathuze	71 525	19 179	26.8%	75 147	105.1%	18 256	104.8%	5.1%
<b>Total</b>	<b>1 080 370</b>	<b>287 703</b>	<b>26.6%</b>	<b>1 028 743</b>	<b>95.2%</b>	<b>311 559</b>	<b>116.6%</b>	<b>(7.7%)</b>

Source: National Treasury Local Government database

## Aggregated municipal debtors age analysis

Table 7a: National debtors age analysis for the 4th quarter ended 30 June 2013

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Written Off	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtor Age Analysis By Income Source</b>												
Water	2 465 876	10.6%	1 028 700	4.4%	1 107 436	4.8%	18 694 230	80.2%	23 296 242	26.8%	641 380	2.8%
Electricity	5 414 271	36.1%	1 002 593	6.7%	628 349	4.2%	7 939 555	53.0%	14 984 768	17.2%	174 300	1.2%
Property Rates	3 036 443	14.5%	745 661	3.6%	794 688	3.8%	16 424 534	78.2%	21 001 326	24.2%	373 380	1.8%
Sanitation	943 256	11.1%	319 675	3.8%	352 358	4.2%	6 863 198	80.9%	8 478 489	9.8%	198 094	2.3%
Refuse Removal	550 778	8.6%	210 214	3.3%	264 839	4.1%	5 406 975	84.1%	6 432 806	7.4%	210 393	3.3%
Other	207 376	1.6%	305 311	2.4%	369 949	2.9%	11 810 920	93.0%	12 693 556	14.6%	699 324	5.5%
<b>Total By Income Source</b>	<b>12 618 000</b>	<b>14.5%</b>	<b>3 612 155</b>	<b>4.2%</b>	<b>3 517 618</b>	<b>4.0%</b>	<b>67 139 413</b>	<b>77.3%</b>	<b>86 887 186</b>	<b>100.0%</b>	<b>2 296 870</b>	<b>2.6%</b>
<b>Debtor Age Analysis By Customer Group</b>												
Government	606 866	14.3%	187 185	4.4%	182 597	4.3%	3 266 718	77.0%	4 243 365	4.9%	83 607	2.0%
Business	5 415 676	27.5%	1 113 633	5.6%	847 515	4.3%	12 343 960	62.6%	19 720 784	22.7%	251 824	1.3%
Households	6 212 985	11.2%	2 104 030	3.8%	2 186 167	3.9%	45 018 225	81.1%	55 521 406	63.9%	1 765 514	3.2%
Other	382 477	5.2%	207 312	2.8%	301 336	4.1%	6 510 508	88.0%	7 401 634	8.5%	195 288	2.6%
<b>Total By Customer Group</b>	<b>12 618 003</b>	<b>14.5%</b>	<b>3 612 159</b>	<b>4.2%</b>	<b>3 517 616</b>	<b>4.0%</b>	<b>67 139 411</b>	<b>77.3%</b>	<b>86 887 189</b>	<b>100.0%</b>	<b>2 296 233</b>	<b>2.6%</b>

Source: National Treasury Local Government Database

## Debtors' age analysis for the metros

Table 7b: Metros Debtors Age Analysis as at 4th quarter ended 30 June 2013

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>2013</b>										
Buffalo City	173 934	17.3%	55 952	5.6%	41 381	4.1%	736 014	73.1%	1 007 282	2.1%
Cape Town	1 357 621	22.1%	184 421	3.0%	191 092	3.1%	4 402 190	71.8%	6 135 324	12.6%
Ekurhuleni Metro	1 084 814	12.3%	378 477	4.3%	318 319	3.6%	7 038 147	79.8%	8 819 757	18.1%
eThekwini	731 138	13.3%	275 794	5.0%	161 781	3.0%	4 314 608	78.7%	5 483 321	11.3%
City Of Johannesburg	2 879 724	16.8%	899 375	5.2%	624 815	3.6%	12 773 960	74.4%	17 177 874	35.3%
Mangaung	202 872	9.3%	122 325	5.6%	99 488	4.5%	1 768 121	80.6%	2 192 807	4.5%
Nelson Mandela Bay	356 085	18.0%	113 532	5.7%	63 414	3.2%	1 446 149	73.1%	1 979 180	4.1%
City Of Tshwane	1 699 246	29.0%	147 030	2.5%	146 436	2.5%	3 864 285	66.0%	5 856 997	12.0%
<b>Total</b>	<b>8 485 435</b>	<b>17.4%</b>	<b>2 176 907</b>	<b>4.5%</b>	<b>1 646 725</b>	<b>3.4%</b>	<b>36 343 474</b>	<b>74.7%</b>	<b>48 652 541</b>	<b>100.0%</b>
<b>2012</b>										
Buffalo City	165 381	18.9%	50 814	5.8%	42 046	4.8%	616 767	70.5%	875 008	1.9%
Cape Town	1 222 445	19.8%	210 777	3.4%	242 415	3.9%	4 501 118	72.9%	6 176 755	13.4%
Ekurhuleni Metro	1 058 726	10.5%	351 777	3.5%	261 961	2.6%	8 414 215	83.4%	10 086 678	21.9%
eThekwini	652 173	12.5%	268 442	5.1%	168 960	3.2%	4 140 888	79.2%	5 230 462	11.3%
City Of Johannesburg	3 449 614	22.6%	693 879	4.6%	426 123	2.8%	10 679 390	70.0%	15 249 007	33.1%
Mangaung	171 831	9.8%	93 096	5.3%	81 591	4.7%	1 400 781	80.2%	1 747 300	3.8%
Nelson Mandela Bay	339 775	21.3%	131 266	8.2%	75 489	4.7%	1 045 215	65.7%	1 591 745	3.5%
City Of Tshwane	1 442 239	28.1%	93 875	1.8%	120 659	2.4%	3 475 387	67.7%	5 132 160	11.1%
<b>Total</b>	<b>8 502 183</b>	<b>18.4%</b>	<b>1 893 924</b>	<b>4.1%</b>	<b>1 419 246</b>	<b>3.1%</b>	<b>34 273 762</b>	<b>74.4%</b>	<b>46 089 114</b>	<b>100.0%</b>
<b>Movement between 30 June 2012 and 30 June 2013</b>										
Buffalo City	8 554		5 139		(665)		119 247		132 274	
Cape Town	135 177		(26 355)		(51 324)		(98 929)		(41 431)	
Ekurhuleni Metro	26 088		26 700		56 359		(1 376 068)		(1 266 921)	
eThekwini	78 966		7 352		(7 179)		173 720		252 859	
City Of Johannesburg	(569 890)		205 496		198 691		2 094 570		1 928 867	
Mangaung	31 041		29 230		17 896		367 340		445 507	
Nelson Mandela Bay	16 310		(17 734)		(12 075)		400 935		387 435	
City Of Tshwane	257 008		53 155		25 777		388 898		724 837	
<b>Total</b>	<b>(16 747)</b>		<b>282 983</b>		<b>227 480</b>		<b>2 069 712</b>		<b>2 563 427</b>	
<b>Growth rate Q4 of 2011/12 to Q4 of 2012/13</b>										
Buffalo City	5.2%		10.1%		(1.6%)		19.3%		15.1%	
Cape Town	11.1%		(12.5%)		(21.2%)		(2.2%)		(0.7%)	
Ekurhuleni Metro	2.5%		7.6%		21.5%		(16.4%)		(12.6%)	
eThekwini	12.1%		2.7%		(4.2%)		4.2%		4.8%	
City Of Johannesburg	(16.5%)		29.6%		46.6%		19.6%		12.6%	
Mangaung	18.1%		31.4%		21.9%		26.2%		25.5%	
Nelson Mandela Bay	4.8%		(13.5%)		(16.0%)		38.4%		24.3%	
City Of Tshwane	17.8%		56.6%		21.4%		11.2%		14.1%	
<b>Total</b>	<b>(0.2%)</b>		<b>14.9%</b>		<b>16.0%</b>		<b>6.0%</b>		<b>5.6%</b>	

Source: National Treasury Local Government Database

Table 7c: Metro debtors age analysis by customer group for the 4th quarter ended 30 June 2013

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Written Off	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtor Age Analysis By Customer Group</b>												
Government	311 868	25.3%	79 876	6.5%	60 876	4.9%	777 825	63.2%	1 230 445	2.5%	2 202	.2%
Business	4 050 879	27.1%	819 880	5.5%	548 206	3.7%	9 550 817	63.8%	14 969 781	30.8%	16 246	.1%
Households	4 242 693	14.0%	1 246 329	4.1%	987 163	3.2%	23 922 171	78.7%	30 398 356	62.5%	28 943	.1%
Other	(120 004)	(5.8%)	30 821	1.5%	50 480	2.5%	2 092 661	101.9%	2 053 959	4.2%	112 992	5.5%
<b>Total By Customer Group</b>	<b>8 485 435</b>	<b>17.4%</b>	<b>2 176 907</b>	<b>4.5%</b>	<b>1 646 725</b>	<b>3.4%</b>	<b>36 343 474</b>	<b>74.7%</b>	<b>48 652 541</b>	<b>100.0%</b>	<b>160 383</b>	<b>.3%</b>

Source: National Treasury Local Government Database

## Debtors' age analysis for secondary cities

Table 8a: 19 Secondary cities Debtors Age Analysis as at 4th quarter ended 30 June 2013

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
City Of Matlosana	81 063	8.1%	34 773	3.5%	21 457	2.2%	859 847	86.2%	997 140	6.1%
Drakenstein	84 370	29.7%	38 030	13.4%	9 262	3.3%	152 050	53.6%	283 712	1.7%
Emalahleni (Mp)	93 187	9.7%	41 327	4.3%	34 045	3.5%	792 942	82.5%	961 501	5.9%
Emfuleni	230 011	7.0%	116 051	3.6%	95 856	2.9%	2 826 872	86.5%	3 268 790	20.0%
George	33 248	24.9%	8 408	6.3%	5 159	3.9%	86 842	65.0%	133 658	0.8%
Gov an Mbeki	40 984	5.9%	48 806	7.1%	18 028	2.6%	581 085	84.3%	688 902	4.2%
Madibeng	59 458	6.9%	41 338	4.8%	28 801	3.3%	737 711	85.1%	867 307	5.3%
Majjhabeng	90 311	4.9%	57 762	3.2%	49 108	2.7%	1 628 574	89.2%	1 825 754	11.2%
Mbombela	65 239	15.1%	1 971	0.5%	15 598	3.6%	348 966	80.8%	431 774	2.6%
Mogale City	309 016	33.5%	14 974	1.6%	11 397	1.2%	587 587	63.7%	922 974	5.7%
Msunduzi	368 848	24.8%	54 556	3.7%	43 656	2.9%	1 020 150	68.6%	1 487 210	9.1%
Newcastle	39 318	5.3%	22 512	3.0%	19 582	2.6%	663 673	89.1%	745 085	4.6%
Polokwane	74 873	14.3%	27 797	5.3%	18 600	3.5%	403 463	76.9%	524 733	3.2%
Rustenburg	207 287	11.4%	78 538	4.3%	47 365	2.6%	1 477 334	81.6%	1 810 524	11.1%
Sol Plaatje	90 160	12.0%	34 919	4.6%	33 081	4.4%	594 762	79.0%	752 921	4.6%
Stellenbosch	24 573	19.4%	4 426	3.5%	3 298	2.6%	94 568	74.5%	126 865	0.8%
Steve Tshwele	38 099	55.8%	4 067	6.0%	2 409	3.5%	23 690	34.7%	68 265	0.4%
Tlokwe	57 314	32.0%	4 877	2.7%	4 986	2.8%	111 921	62.5%	179 098	1.1%
uMhlatuze	154 979	64.1%	13 017	5.4%	8 358	3.5%	65 504	27.1%	241 858	1.5%
<b>Total</b>	<b>2 142 335</b>	<b>13.1%</b>	<b>648 148</b>	<b>4.0%</b>	<b>470 045</b>	<b>2.9%</b>	<b>13 057 542</b>	<b>80.0%</b>	<b>16 318 071</b>	<b>100.0%</b>

Source: National Treasury Local Government Database

Table 8b: 19 Secondary cities debtors age analysis by customer group for the 4th quarter ended 30 June 2013

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Written Off	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtor Age Analysis By Customer Group</b>												
Government	105 364	14.8%	33 852	4.7%	22 891	3.2%	551 415	77.3%	713 522	4.4%	51 709	7.2%
Business	860 862	38.7%	150 707	6.8%	85 601	3.8%	1 127 485	50.7%	2 224 655	13.6%	91 654	4.1%
Households	1 011 459	8.7%	401 209	3.4%	318 243	2.7%	9 914 177	85.1%	11 645 088	71.4%	1 087 494	9.3%
Other	164 650	9.5%	62 381	3.6%	43 310	2.5%	1 464 466	84.4%	1 734 807	10.6%	43 773	2.5%
<b>Total By Customer Group</b>	<b>2 142 335</b>	<b>13.1%</b>	<b>648 148</b>	<b>4.0%</b>	<b>470 045</b>	<b>2.9%</b>	<b>13 057 542</b>	<b>80.0%</b>	<b>16 318 071</b>	<b>100.0%</b>	<b>1 274 630</b>	<b>7.8%</b>

Source: National Treasury Local Government Database

## Collection rates

Table 9: National collection rates as at 30 June 2013

Description R thousands	2011/12 Audited Outcome	Budget year 2012/13						
		Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	Q3 Mar Actual	Q4 June Actual	YTD Actual
Collection Rate	94.69	92.34	92.17	85.74	97.41	90.03	106.66	94.61
Property rates	155.84	86.34	88.65	71.98	91.97	92.09	99.04	87.43
Service charges	75.81	94.67	93.91	91.58	99.70	89.95	110.50	97.78
Service charges - electricity revenue	72.26	94.31	93.21	91.65	97.09	88.99	110.58	97.00
Service charges - water revenue	72.43	89.08	97.46	85.75	95.02	81.79	98.51	90.33
Service charges - sanitation revenue	67.13	87.36	63.72	71.88	91.56	89.22	98.09	86.29
Service charges - refuse revenue	71.25	96.87	84.37	72.05	84.58	84.99	88.34	82.19
Interest earned - outstanding debtors	54.33	71.49	64.36	59.71	78.99	68.74	50.13	64.65

Source: National Treasury Local Government Database

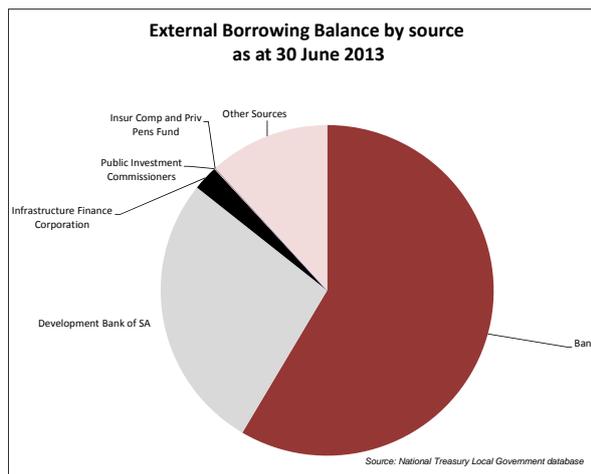
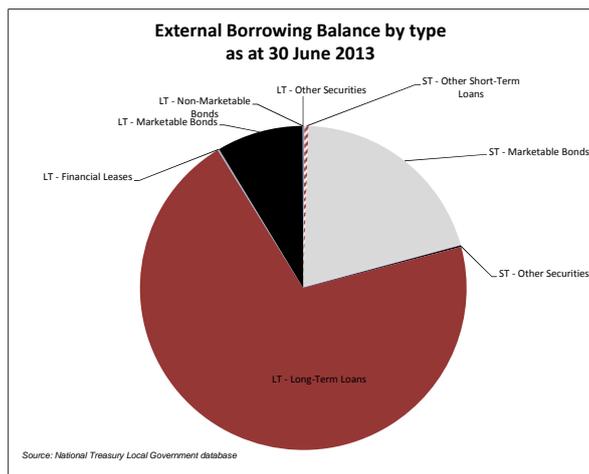
## Aggregated municipal creditors age analysis

Table 10: Creditor Age Analysis for the 4th quarter as at 30 June 2013

R thousands	0 - 30 Days		30 - 60 Days		60 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Eastern Cape	611 692	75.4%	18 186	2.2%	22 800	2.8%	158 947	19.6%	811 625	4.5%
Free State	444 952	24.4%	114 991	6.3%	59 005	3.2%	1 205 162	66.1%	1 824 109	10.1%
Gauteng	7 277 441	93.9%	364 259	4.7%	27 658	0.4%	76 728	1.0%	7 746 086	42.9%
KwaZulu-Natal	2 273 021	67.5%	103 131	3.1%	220 682	6.6%	768 699	22.8%	3 365 534	18.6%
Limpopo	269 368	41.9%	15 112	2.4%	13 777	2.1%	344 235	53.6%	642 491	3.6%
Mpumalanga	313 369	25.8%	113 471	9.3%	72 476	6.0%	714 979	58.9%	1 214 295	6.7%
Northern Cape	159 778	61.6%	8 089	3.1%	11 035	4.3%	80 400	31.0%	259 302	1.4%
North West	420 634	46.6%	51 093	5.7%	26 412	2.9%	405 340	44.9%	903 478	5.0%
Western Cape	1 263 323	98.7%	7 035	0.5%	2 426	0.2%	6 694	0.5%	1 279 478	7.1%
<b>Total</b>	<b>13 033 578</b>	<b>72.2%</b>	<b>795 366</b>	<b>4.4%</b>	<b>456 272</b>	<b>2.5%</b>	<b>3 761 183</b>	<b>20.8%</b>	<b>18 046 399</b>	<b>100.0%</b>

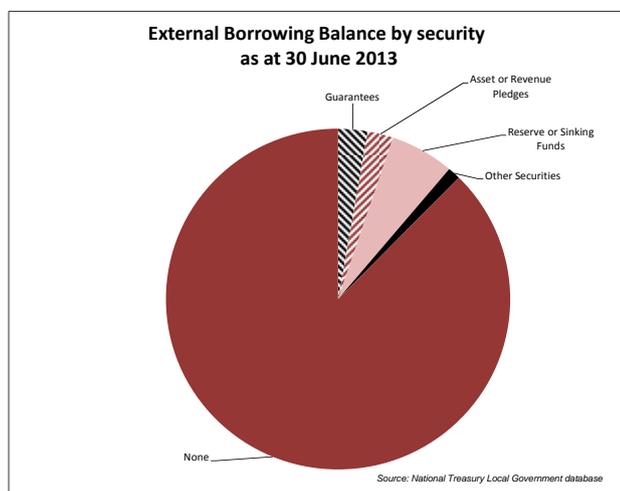
Source: National Treasury Local Government Database

# Borrowing instruments

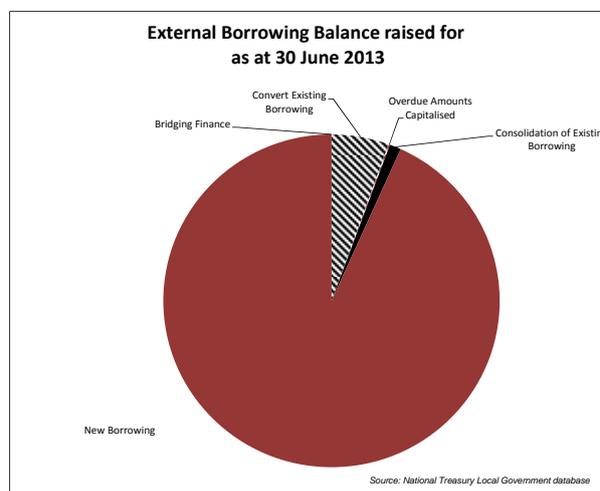


Type	Balance (R'000)
ST - Bank Overdraft	62 457
ST - Other Short-Term Loans	207 204
ST - Marketable Bonds	10 156 470
ST - Non-Marketable Bonds	
ST - Other Securities	71 212
LT - Long-Term Loans	35 272 529
LT - Instalment Credit	53 172
LT - Financial Leases	29 866
LT - Marketable Bonds	4 300 000
LT - Non-Marketable Bonds	6 806
LT - Other Securities	16 629
<b>TOTAL</b>	<b>50 176 345</b>

Source	Balance (R'000)
General Public	2 628
Banks	29 354 000
Development Bank of SA	13 648 401
Infrastructure Finance Corporation	1 222 864
Public Investment Commissioners	34 549
Insur Comp and Priv Pens Fund	34 757
Municipal Pension Funds	
Other Public Pension Funds	79
Unit Trusts	
Internal Funds	588
Other Sources	5 878 479
<b>TOTAL</b>	<b>50 176 345</b>



Security	Balance (R'000)
Guarantees	1 383 975
Asset or Revenue Pledges	1 214 355
Bond Insurance	
Reserve or Sinking Funds	3 009 387
Other Securities	607 037
None	43 961 591
<b>TOTAL</b>	<b>50 176 345</b>



Raised For	Balance (R'000)
Convert Existing Borrowing	2 765 838
Overdue Amounts Capitalised	73 290
Consolidation of Existing Borrowing	551 657
New Borrowing	46 783 856
Bridging Finance	1 704
Other	
<b>TOTAL</b>	<b>50 176 345</b>

Table 11a: Aggregated over and under spending of total adjusted budgets for the 4th quarter ended 30 June 2013

	Main appropriation	Adjusted Budget	Year to date: 30 June 2013	Total Exp as % of main app	Total Exp as % of adj budget	(Over)	Under	(Over) spending as % of adj budget	Under spending as % of adj budget
R thousands									
<b>Summary per Province</b>									
Eastern Cape	26 551 064	28 588 223	24 574 128	92.6%	86.0%	(706 527)	4 720 621	2.5%	16.5%
Free State	13 348 533	14 836 081	11 798 535	88.4%	79.5%	(242 871)	3 280 417	1.6%	22.1%
Gauteng	98 922 032	99 407 237	91 386 238	92.4%	91.9%	-	8 021 000	-	8.1%
Kwazulu-Natal	51 038 913	52 367 823	46 691 425	91.5%	89.2%	(899 023)	6 575 421	1.7%	12.6%
Limpopo	14 726 322	14 465 210	10 925 617	74.2%	75.5%	(114 963)	3 654 556	0.8%	25.3%
Mpumalanga	13 898 623	14 299 093	10 966 412	78.9%	76.7%	(390 702)	3 723 383	2.7%	26.0%
North West	13 710 029	13 919 910	11 729 309	85.6%	84.3%	(289 554)	2 480 155	2.1%	17.8%
Northern Cape	5 743 762	5 981 142	4 930 351	85.8%	82.4%	(122 848)	1 173 639	2.1%	19.6%
Western Cape	43 706 636	44 437 225	40 100 859	91.8%	90.2%	-	4 336 366	-	9.8%
<b>Total National</b>	<b>281 645 914</b>	<b>288 301 944</b>	<b>253 102 875</b>	<b>89.9%</b>	<b>87.8%</b>	<b>(2 766 488)</b>	<b>37 965 557</b>	<b>1.0%</b>	<b>13.2%</b>
<b>Net</b>						<b>35 199 069</b>			

Source: National Treasury Local Government database

Table 11b: Aggregated over and under spending of capital adjusted budgets for the 4th quarter ended 30 June 2013

	Main appropriation	Adjusted Budget	Year to date: 30 June 2013	Total Exp as % of main app	Total Exp as % of adj budget	(Over)	Under	(Over) spending as % of adj budget	Under spending as % of adj budget
R thousands									
<b>Summary per Province</b>									
Eastern Cape	6 264 428	7 168 539	5 124 366	81.8%	71.5%	(242 975)	2 287 148	3.4%	31.9%
Free State	2 179 415	2 491 542	1 991 552	91.4%	79.9%	(109 548)	609 538	4.4%	24.5%
Gauteng	12 775 384	13 168 848	11 771 315	92.1%	89.4%	(5 066)	1 402 599	0.0%	10.7%
Kwazulu-Natal	10 848 901	10 902 683	8 152 242	75.1%	74.8%	(82 406)	2 832 847	0.8%	26.0%
Limpopo	4 363 418	4 448 768	2 723 844	62.4%	61.2%	(53 076)	1 778 000	1.2%	40.0%
Mpumalanga	2 887 346	2 964 369	1 492 307	51.7%	50.3%	(139 893)	1 611 955	4.7%	54.4%
North West	3 148 100	3 470 234	2 443 049	77.6%	70.4%	(17 295)	1 044 480	0.5%	30.1%
Northern Cape	1 259 866	1 262 275	873 598	69.3%	69.2%	(63 190)	451 867	5.0%	35.8%
Western Cape	8 063 878	8 485 867	7 106 639	88.1%	83.7%	(22 123)	1 401 351	0.3%	16.5%
<b>Total National</b>	<b>51 790 736</b>	<b>54 363 124</b>	<b>41 678 912</b>	<b>80.5%</b>	<b>76.7%</b>	<b>(735 572)</b>	<b>13 419 785</b>	<b>1.4%</b>	<b>24.7%</b>
<b>Net</b>						<b>12 684 213</b>			

Source: National Treasury Local Government database

Table 11c: Aggregated over and under spending of operating adjusted budgets for the 4th quarter ended 30 June 2013

	Main appropriation	Adjusted Budget	Year to date: 30 June 2013	Total Exp as % of main app	Total Exp as % of adj budget	(Over)	Under	(Over) spending as % of adj budget	Under spending as % of adj budget
R thousands									
<b>Summary per Province</b>									
Eastern Cape	20 286 636	21 419 684	19 449 763	95.9%	90.8%	(810 867)	2 780 788	3.8%	13.0%
Free State	11 169 119	12 344 539	9 806 983	87.8%	79.4%	(216 251)	2 753 808	1.8%	22.3%
Gauteng	86 146 647	86 238 389	79 614 923	92.4%	92.3%	-	6 623 466	-	7.7%
Kwazulu-Natal	40 190 012	41 465 140	38 539 183	95.9%	92.9%	(975 002)	3 900 959	2.4%	9.4%
Limpopo	10 362 904	10 016 442	8 201 773	79.1%	81.9%	(236 820)	2 051 488	2.4%	20.5%
Mpumalanga	11 011 276	11 334 724	9 474 106	86.0%	83.6%	(364 293)	2 224 911	3.2%	19.6%
North West	10 561 929	10 449 677	9 286 260	87.9%	88.9%	(372 436)	1 535 853	3.6%	14.7%
Northern Cape	4 483 897	4 718 867	4 056 753	90.5%	86.0%	(146 152)	808 266	3.1%	17.1%
Western Cape	35 642 758	35 951 358	32 994 220	92.6%	91.8%	(3 897)	2 961 035	0.0%	8.2%
<b>Total National</b>	<b>229 855 178</b>	<b>233 938 820</b>	<b>211 423 964</b>	<b>92.0%</b>	<b>90.4%</b>	<b>(3 125 718)</b>	<b>25 640 574</b>	<b>1.3%</b>	<b>11.0%</b>
<b>Net</b>						<b>22 514 856</b>			

Source: National Treasury Local Government database

**Table 11d: Over and under spending of conditional grants adjusted allocations for the 4th quarter ended 30 June 2013 (Preliminary results)**

R thousands	Main allocation	Revised allocation	Year to date: 30 June 2013	Total Expenditure as % of main allocation	Total Expenditure as % of revised allocation	(Over)	Under	(Over) spending as % of adjusted budget	Under spending as % of adjusted budget
<b>Summary per Province</b>									
Eastern Cape	4 079 110	4 031 655	3 829 576	93.9%	95.0%	(97 679)	299 758	2.4%	7.4%
Free State	1 246 733	1 248 401	1 149 084	92.2%	92.0%	(27 416)	126 733	2.2%	10.2%
Gauteng	3 172 559	3 128 996	2 435 754	76.8%	77.8%	(1 840)	695 082	0.1%	22.2%
Kwazulu-Natal	4 440 063	4 501 959	3 831 598	86.3%	85.1%	(83 091)	753 451	1.8%	16.7%
Limpopo	3 226 567	3 135 403	2 330 171	72.2%	74.3%	(9 788)	815 020	0.3%	26.0%
Mpumalanga	1 762 733	1 810 169	1 486 801	84.3%	82.1%	(138 568)	461 936	7.7%	25.5%
North West	2 008 023	2 301 518	1 682 272	83.8%	73.1%	(23 943)	643 189	1.0%	27.9%
Northern Cape	714 651	721 470	609 967	85.4%	84.5%	(33 550)	145 053	4.7%	20.1%
Western Cape	2 070 350	2 086 207	2 081 984	100.6%	99.8%	(40 870)	45 093	2.0%	2.2%
<b>Total</b>	<b>22 720 789</b>	<b>22 965 778</b>	<b>19 437 206</b>	<b>85.5%</b>	<b>84.6%</b>	<b>(456 744)</b>	<b>3 985 316</b>	<b>2.0%</b>	<b>17.4%</b>
					<b>Net</b>	<b>3 528 572</b>			

Source: National Treasury Local Government Database

**Table 11e: Over and under spending of the Total budget as at 30 June 2013 (Preliminary results)**

Count	(Over)			Target		Under			Insufficient information
	More than -15%	Between -15 and -10%	Between -5 and -10%	Between 0 and -5%	Between 0 and 5%	Between 5 and 10%	Between 15 and 10%	more than 15%	
<b>Summary per Province</b>									
Eastern Cape	4	1	2	0	3	0	4	31	0
Free State	3	0	0	0	1	3	4	12	1
Gauteng	0	0	0	0	1	4	2	5	0
Kwazulu-Natal	6	0	0	4	2	3	10	35	1
Limpopo	1	0	0	1	2	2	2	22	0
Mpumalanga	2	0	0	1	1	2	2	13	0
North West	1	1	1	1	1	2	3	13	0
Northern Cape	2	0	1	0	2	5	2	20	0
Western Cape	0	0	0	0	5	7	10	8	0
<b>Total National</b>	<b>19</b>	<b>2</b>	<b>4</b>	<b>7</b>	<b>18</b>	<b>28</b>	<b>39</b>	<b>159</b>	<b>2</b>

Source: National Treasury Local Government database

**Table 11f: Over and under spending of the Capital budget as at 30 June 2013 (Preliminary results)**

Count	(Over)			Target		Under			Insufficient information
	More than -15%	Between -15 and -10%	Between -5 and -10%	Between 0 and -5%	Between 0 and 5%	Between 5 and 10%	Between 15 and 10%	more than 15%	
<b>Summary per Province</b>									
Eastern Cape	4	0	0	0	1	3	2	35	0
Free State	2	2	1	0	1	2	0	14	2
Gauteng	0	1	0	0	1	4	1	4	1
Kwazulu-Natal	2	1	4	0	0	0	5	47	2
Limpopo	1	0	1	1	0	0	0	27	0
Mpumalanga	1	0	0	0	1	3	0	15	1
North West	1	0	0	1	1	0	3	17	0
Northern Cape	3	0	2	0	0	1	2	21	3
Western Cape	2	0	0	2	4	1	4	17	0
<b>Total National</b>	<b>16</b>	<b>4</b>	<b>8</b>	<b>4</b>	<b>9</b>	<b>14</b>	<b>17</b>	<b>197</b>	<b>9</b>

Source: National Treasury Local Government database

**Table 11g: Over and under spending of the Operating budget as at 30 June 2013 (Preliminary results)**

Count	(Over)			Target		Under			Insufficient information
	More than -15%	Between -15 and -10%	Between -5 and -10%	Between 0 and -5%	Between 0 and 5%	Between 5 and 10%	Between 15 and 10%	more than 15%	
<b>Summary per Province</b>									
Eastern Cape	5	2	3	0	4	0	6	25	0
Free State	1	0	0	1	2	1	3	14	2
Gauteng	0	0	0	0	1	5	2	4	0
Kwazulu-Natal	7	2	1	4	2	12	4	28	1
Limpopo	0	2	1	0	1	4	4	17	1
Mpumalanga	2	0	1	0	2	4	2	10	0
North West	3	1	0	2	1	5	1	10	0
Northern Cape	1	0	1	1	2	5	3	18	1
Western Cape	0	0	0	2	6	9	6	7	0
<b>Total National</b>	<b>19</b>	<b>7</b>	<b>7</b>	<b>10</b>	<b>21</b>	<b>45</b>	<b>31</b>	<b>133</b>	<b>5</b>

Source: National Treasury Local Government database

**Table 11h: Over and under spending of conditional grants adjusted allocations for the 4th quarter ended 30 June 2013 (Preliminary results)**

Count	(Over)			Target		Under			Insufficient information
	More than -15%	Between -15 and -10%	Between -5 and -10%	Between 0 and -5%	Between 0 and 5%	Between 5 and 10%	Between 15 and 10%	more than 15%	
Summary per Province									
Eastern Cape	1	1	3	5	9	3	4	19	0
Free State	1	0	2	3	6	1	3	8	0
Gauteng	0	0	0	1	1	0	2	7	1
Kwazulu-Natal	6	2	4	10	9	8	3	18	1
Limpopo	0	1	1	0	4	5	4	15	0
Mpumalanga	4	0	1	1	1	1	3	10	0
North West	1	1	3	3	1	2	2	10	0
Northern Cape	2	1	4	2	2	5	0	16	0
Western Cape	2	1	2	6	8	3	3	4	1
<b>Total National</b>	<b>17</b>	<b>7</b>	<b>20</b>	<b>31</b>	<b>41</b>	<b>28</b>	<b>24</b>	<b>107</b>	<b>3</b>

Source: National Treasury Local Government database

**Table 12a: Over and under spending by municipalities, 2009/10 to 2012/13**

R thousand	2009/10			2010/11			2011/12			2012/13		
	(Over)	Under	Nett									
Total	(8 318 334)	25 011 734	16 693 400	(3 874 337)	28 449 093	24 574 756	(4 258 340)	35 232 860	30 974 520	(2 766 488)	37 965 557	35 199 069
Capital	(3 812 107)	11 972 805	8 160 698	(1 060 105)	12 361 041	11 300 936	(2 222 321)	14 802 224	12 579 903	(735 572)	13 419 785	12 684 213
Conditional grants	(2 369 635)	5 902 426	3 532 791	(584 226)	5 079 853	4 495 627	(774 415)	5 096 125	4 321 710	(456 744)	3 985 316	3 528 572

Source: National Treasury Local Government database

**Table 12b: Over and under spending by municipalities, 2009/10 to 2012/13**

Percentage	2009/10		2010/11		2011/12		2012/13	
	Under	(Over)	Under	(Over)	Under	(Over)	Under	
Total	11.7%	1.6%	12.0%	1.6%	13.3%	1.0%	13.2%	
Capital	25.1%	2.5%	29.3%	4.9%	32.3%	1.4%	24.7%	
Conditional grants	26.6%	3.2%	28.2%	3.9%	25.4%	2.0%	17.4%	

Source: National Treasury Local Government database

# Conditional grants transfers, payments and expenditure as at 30 June 2013

Figures Finalised as at 2013/07/31

4th Quarter Ended 30 June 2013

## CONDITIONAL GRANTS TRANSFERRED FROM NATIONAL DEPARTMENTS AND ACTUAL PAYMENTS MADE BY MUNICIPALITIES: PRELIMINARY RESULTS AGGREGATED INFORMATION FOR ALL PROVINCES

	Division of revenue Act No. 5 of 2012	Adjustment (Mid year)	Other Adjustments	Total Available 2012/13	Year to date		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		YTD Expenditure		% Changes from 3rd to 4th Q		% Changes for the 4th Q		Approved Roll Over	
					Approved payment schedule	Transferred to municipalities for direct grants	Actual expenditure National Department by 30 September 2012	Actual expenditure by municipalities by 30 September 2012	Actual expenditure National Department by 31 December 2012	Actual expenditure by municipalities by 31 December 2012	Actual expenditure National Department by 31 March 2013	Actual expenditure by municipalities by 31 March 2013	Actual expenditure National Department by 30 June 2013	Actual expenditure by municipalities by 30 June 2013	Actual expenditure National Department	Actual expenditure by municipalities	Exp as % of Allocation National Department	Exp as % of Allocation by municipalities	Total Available 2012/13	YTD expenditure by municipalities		
<b>R thousands</b>																						
<b>National Treasury (Vote 10)</b>																						
Local Government Financial Management Grant	402 753	-	-	402 753	402 753	402 753	101 738	90 860	102 523	99 329	83 853	79 109	97 128	118 083	385 242	387 381	15.8%	49.3%	95.7%	96.2%	12 226	2 600
Infrastructure Skills Development Grant	75 460	-	-	75 460	75 460	75 460	5 321	11 750	6 217	1 445	14 412	25 871	27 271	19 254	53 221	58 320	89.2%	(25.6%)	70.5%	77.3%	6 524	-
Neighbourhood Development Partnership (Schedule 6)	578 132	-	-	578 132	578 132	578 132	70 874	81 656	77 927	146 616	207 739	98 713	175 101	274 094	531 641	601 080	(15.7%)	177.7%	92.0%	104.0%	256 029	74 248
Neighbourhood Development Partnership (Schedule 7)	80 000	-	-	80 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Sub-Total Vote</b>	<b>1 136 345</b>	<b>-</b>	<b>-</b>	<b>1 136 345</b>	<b>1 136 345</b>	<b>1 056 345</b>	<b>177 933</b>	<b>184 267</b>	<b>186 667</b>	<b>247 389</b>	<b>306 004</b>	<b>203 693</b>	<b>299 500</b>	<b>411 432</b>	<b>970 104</b>	<b>1 046 781</b>	<b>(2.1%)</b>	<b>102.0%</b>	<b>91.8%</b>	<b>99.1%</b>	<b>274 779</b>	<b>76 849</b>
<b>Cooperative Governance (Vote 3)</b>																						
Municipal Systems Improvement Grant	230 096	-	-	230 096	230 096	230 096	10 651	48 315	17 005	62 551	21 879	46 437	83 470	85 844	133 005	243 148	281.5%	84.9%	57.8%	105.7%	5 846	655
Disaster Relief Funds	14 200	58 983	-	73 183	73 183	73 183	46 638	-	-	-	-	2 679	-	6 990	46 638	9 669	-	160.9%	63.7%	13.2%	11 335	-
Internally Displaced People Management Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Sub-Total Vote</b>	<b>244 296</b>	<b>58 983</b>	<b>-</b>	<b>303 279</b>	<b>303 279</b>	<b>303 279</b>	<b>57 289</b>	<b>48 315</b>	<b>17 005</b>	<b>62 551</b>	<b>21 879</b>	<b>49 116</b>	<b>83 470</b>	<b>92 834</b>	<b>179 643</b>	<b>252 817</b>	<b>281.5%</b>	<b>89.0%</b>	<b>59.2%</b>	<b>83.4%</b>	<b>17 181</b>	<b>655</b>
<b>Transport (Vote 37)</b>																						
Public Transport Infrastructure and Systems Grant	4 988 103	-	-	4 988 103	4 988 103	4 884 401	358 714	376 024	916 627	846 189	693 961	723 734	2 112 534	1 881 964	4 081 836	3 827 910	204.4%	160.0%	81.8%	76.7%	2 224 753	179 181
Rural Transport Grant	37 295	-	-	37 295	37 295	37 295	10 902	6 336	10 561	12 166	7 626	6 784	6 333	13 294	35 422	38 586	(17.0%)	96.0%	103.4%	103.4%	13 303	747
<b>Sub-Total Vote</b>	<b>5 025 398</b>	<b>-</b>	<b>-</b>	<b>5 025 398</b>	<b>5 025 398</b>	<b>4 921 696</b>	<b>369 616</b>	<b>382 360</b>	<b>927 188</b>	<b>858 355</b>	<b>701 587</b>	<b>730 518</b>	<b>2 118 867</b>	<b>1 895 258</b>	<b>4 117 258</b>	<b>3 866 490</b>	<b>202.0%</b>	<b>159.4%</b>	<b>81.9%</b>	<b>76.9%</b>	<b>2 238 056</b>	<b>179 927</b>
<b>Public Works (Vote 6)</b>																						
Expanded Public Works Programme Integrated Grant (Municipality)	599 240	62 895	-	662 135	662 135	662 135	77 501	98 016	147 783	179 149	108 476	126 215	79 929	216 436	413 689	619 817	(26.3%)	71.5%	62.5%	93.6%	-	-
<b>Sub-Total Vote</b>	<b>599 240</b>	<b>62 895</b>	<b>-</b>	<b>662 135</b>	<b>662 135</b>	<b>662 135</b>	<b>77 501</b>	<b>98 016</b>	<b>147 783</b>	<b>179 149</b>	<b>108 476</b>	<b>126 215</b>	<b>79 929</b>	<b>216 436</b>	<b>413 689</b>	<b>619 817</b>	<b>(26.3%)</b>	<b>71.5%</b>	<b>62.5%</b>	<b>93.6%</b>	<b>-</b>	<b>-</b>
<b>Energy (Vote 29)</b>																						
Integrated National Electrification Programme (Municipal) Grant	1 151 443	-	-	1 151 443	1 151 443	1 151 443	127 655	219 303	140 589	257 236	181 020	167 146	225 319	292 515	674 583	936 199	24.5%	75.0%	58.6%	81.3%	89 400	22 285
National Electrification Programme (Allocation in-kind) Grant	1 879 368	-	-	1 879 368	1 879 368	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Backlogs in the Electrification of Clinics and Schools (Allocation in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity Demand Side Management (Municipal) Grant	200 000	-	-	200 000	200 000	200 000	-	11 828	8 879	13 906	11 556	13 703	35 688	57 672	56 123	97 109	208.8%	320.9%	28.1%	48.6%	47 029	6 659
Electricity Demand Side Management (Eskom) Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Sub-Total Vote</b>	<b>3 230 811</b>	<b>-</b>	<b>-</b>	<b>3 230 811</b>	<b>3 230 811</b>	<b>1 351 443</b>	<b>127 655</b>	<b>231 130</b>	<b>149 468</b>	<b>271 142</b>	<b>192 576</b>	<b>180 849</b>	<b>261 007</b>	<b>350 186</b>	<b>730 706</b>	<b>1 033 308</b>	<b>35.5%</b>	<b>93.6%</b>	<b>54.1%</b>	<b>76.5%</b>	<b>136 429</b>	<b>28 944</b>
<b>Water Affairs (Vote 38)</b>																						
Backlogs in Water and Sanitation at Clinics and Schools Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Implementation of Water Services Projects	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regional Bulk Infrastructure Grant	2 516 641	6 460	-	2 523 101	2 523 101	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Services Operating and Transfer Subsidy Grant (Schedule 6)	562 434	-	-	562 434	562 434	540 204	83 513	157 425	109 556	180 953	86 712	141 926	-	157 717	279 781	638 021	(100.0%)	11.1%	49.7%	113.4%	6 852	96
Water Services Operating and Transfer Subsidy Grant (Schedule 7)	132 598	-	-	132 598	132 598	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipal Drought Relief Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Sub-Total Vote</b>	<b>3 211 673</b>	<b>6 460</b>	<b>-</b>	<b>3 218 133</b>	<b>3 218 133</b>	<b>540 204</b>	<b>83 513</b>	<b>157 425</b>	<b>109 556</b>	<b>180 953</b>	<b>86 712</b>	<b>141 926</b>	<b>-</b>	<b>157 717</b>	<b>279 781</b>	<b>638 021</b>	<b>(100.0%)</b>	<b>11.1%</b>	<b>49.7%</b>	<b>113.4%</b>	<b>6 852</b>	<b>96</b>
<b>Sport and Recreation South Africa (Vote 19)</b>																						
2013 Africa Cup of Nations Host City Operating Grant	-	123 111	-	123 111	123 111	-	-	98	-	26 174	-	89 315	-	30 509	-	146 097	-	(65.8%)	-	118.7%	-	-
<b>Sub-Total Vote</b>	<b>-</b>	<b>123 111</b>	<b>-</b>	<b>123 111</b>	<b>123 111</b>	<b>-</b>	<b>-</b>	<b>98</b>	<b>-</b>	<b>26 174</b>	<b>-</b>	<b>89 315</b>	<b>-</b>	<b>30 509</b>	<b>-</b>	<b>146 097</b>	<b>-</b>	<b>(65.8%)</b>	<b>-</b>	<b>118.7%</b>	<b>-</b>	<b>-</b>
<b>Human Settlements (Vote 31)</b>																						
Rural Households Infrastructure Grant	479 500	(138 875)	-	340 625	340 625	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Sub-Total Vote</b>	<b>479 500</b>	<b>(138 875)</b>	<b>-</b>	<b>340 625</b>	<b>340 625</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Sub-Total</b>	<b>13 927 263</b>	<b>112 574</b>	<b>-</b>	<b>14 039 837</b>	<b>14 039 837</b>	<b>8 835 102</b>	<b>893 507</b>	<b>1 101 611</b>	<b>1 537 667</b>	<b>1 825 713</b>	<b>1 417 234</b>	<b>1 521 632</b>	<b>2 842 773</b>	<b>3 154 373</b>	<b>6 691 181</b>	<b>7 603 329</b>	<b>100.6%</b>	<b>107.3%</b>	<b>73.7%</b>	<b>83.7%</b>	<b>2 673 297</b>	<b>286 471</b>
<b>Cooperative Governance (Vote 3)</b>																						
Municipal Infrastructure Grant	13 881 633	-	-	13 881 633	13 881 633	13 879 161	2 321 958	2 174 767	2 561 935	2 876 202	1 986 252	2 237 187	4 105 465	4 545 720	10 975 610	11 833 877	106.7%	103.2%	79.1%	85.2%	1 931 379	167 484
<b>Sub-Total Vote</b>	<b>13 881 633</b>	<b>-</b>	<b>-</b>	<b>13 881 633</b>	<b>13 881 633</b>	<b>13 879 161</b>	<b>2 321 958</b>	<b>2 174 767</b>	<b>2 561 935</b>	<b>2 876 202</b>	<b>1 986 252</b>	<b>2 237 187</b>	<b>4 105 465</b>	<b>4 545 720</b>	<b>10 975 610</b>	<b>11 833 877</b>	<b>106.7%</b>	<b>103.2%</b>	<b>79.1%</b>	<b>85.2%</b>	<b>1 931 379</b>	<b>167 484</b>
<b>Sub-Total</b>	<b>13 881 633</b>	<b>-</b>	<b>-</b>	<b>13 881 633</b>	<b>13 881 633</b>	<b>13 879 161</b>	<b>2 321 958</b>	<b>2 174 767</b>	<b>2 561 935</b>	<b>2 876 202</b>	<b>1 986 252</b>	<b>2 237 187</b>	<b>4 105 465</b>	<b>4 545 720</b>	<b>10 975 610</b>	<b>11 833 877</b>	<b>106.7%</b>	<b>103.2%</b>	<b>79.1%</b>	<b>85.2%</b>	<b>1 931 379</b>	<b>167 484</b>
<b>Total</b>	<b>27 808 896</b>	<b>112 574</b>	<b>-</b>	<b>27 921 470</b>	<b>27 921 470</b>	<b>22 714 263</b>	<b>3 215 465</b>	<b>3 276 378</b>	<b>4 099 602</b>	<b>4 701 915</b>	<b>3 403 486</b>	<b>3 758 820</b>	<b>6 948 238</b>	<b>7 700 093</b>	<b>17 666 791</b>	<b>19 437 206</b>	<b>104.2%</b>	<b>104.9%</b>	<b>76.9%</b>	<b>84.6%</b>	<b>4 604 676</b>	<b>453 955</b>