



**national treasury**

Department:  
National Treasury  
REPUBLIC OF SOUTH AFRICA

## **MEDIA RELEASE**

### **Local Government Revenue and Expenditure: First Quarter Local Government Section 71 Report For the period: 1 July 2013 – 30 September 2013**

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

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

In-year reporting is now well institutionalised with most municipalities consistently producing quarterly financial reports. The reporting facilitates transparency, better in-year management as well as the oversight of budgets, making these reports management tools and early warning mechanisms for councils to monitor and improve municipal performance.

#### **KEY TRENDS:**

##### ***Aggregate trends***

1. On aggregate, municipalities spent 19.8 per cent or R60.9 billion of the total adopted budget of R307.3 billion. In respect of revenue, aggregated billing and other revenue amounted to 25.1 per cent or R76.8 billion of a total adopted revenue budget of R306.1 billion.
2. On average the expenditure for the first quarter of 2013/14 is 10.2 per cent higher and the revenue 7.7 per cent more than the figures for the first quarter of 2012/13.
3. Capital spending amounts to R6.4 billion or 11.3 per cent of an adopted capital budget of R56.4 billion.
4. Metropolitan municipalities achieved 23.7 per cent or R42.8 billion of billed and other revenue of the total adopted revenue budget of R180.8 billion. This is slightly less than the 24.5 per cent performance reported in the first quarter of the previous year. Buffalo City appears to have performed the best at 33.8 per cent but it must be noted that they bill their property rates at the beginning of the year and therefore the performance is distorted. All other metros performed at around 22 per cent.
5. A quarter-on-quarter comparison of the in-year figures shows that on average metros realised an increase in revenue of 6.3 per cent compared to the first quarter of the previous

financial year. As the recommended bulk electricity increase from ESKOM was around 7 per cent, increases in revenue of less than 7 per cent could be a warning that some metros made insufficient provision in their tariffs and must therefore absorb some of these costs.

6. The aggregated capital budget for metros in the 2013/14 financial year was R28.6 billion of which metros have spent only R2.9 billion or 10.2 per cent by 30 September 2013.
7. Operating expenditure for the quarter amounts to R34.3 billion or 22.9 per cent average for the first quarter.
  - City of Johannesburg has reported spending levels at 24.4 per cent; and
  - Buffalo City reported only 17.8 per cent operating expenditure.
8. Revenue for service delivery functions of metros appears to be on target at about 25 per cent for all functions.
9. Metros in aggregate spent the following on core services when measured against their adopted budgets:
  - Water R4.1 billion or 25.5 per cent;
  - Electricity R14.8 billion or 26.6 per cent;
  - Waste water management R1 billion or 15.6 per cent; and
  - Waste management R1.3 billion or 20.4 per cent.
10. The spending on core services for the secondary cities are as follows:
  - Water R804 million or 18.9 per cent;
  - Electricity R3.1 billion or 24.9 per cent;
  - Waste water management R247 million or 15.4 per cent; and
  - Waste management R270 million or 18.9 per cent.
11. Aggregate municipal consumer debts were R90.5 billion as at 30 September 2013. This is R3.6 billion more than the R86.9 billion reported at 30 June 2013. Government's share of the outstanding debtors represents 4 per cent or R3.6 billion. The largest component relates to households which accounts for 57.1 per cent or R51.4 billion.
12. National Treasury started collecting detailed outstanding debt information from 1 July 2013 for the new municipal financial year. Although some municipalities indicated that their systems are not ready to implement the new required unbundling of debtors, most of them complied with the new format. The new format for reporting on outstanding debtors requires municipalities to submit to National Treasury a breakdown of debtors based on the following categories:
  - Outstanding debt of organs of state, listed by provincial and national department;
  - Outstanding debt of commercial institutions, distinguishing between Eskom and municipal areas and businesses, industrial companies, mining companies and embassies / consulates; and
  - Outstanding debt of households, distinguishing between Eskom and municipal areas as well as indigent and non-indigent households.
13. Metropolitan municipalities were owed R52.5 billion as at 30 September 2013. This represents an increase of R2.5 billion, or 5 per cent, from the first quarter of the 2012/13 financial year. The City of Johannesburg is still owed the largest amount at R17.6 billion, followed by Ekurhuleni Metro at R9.8 billion, Cape Town at R6.4 billion and City of Tshwane at R6.1 billion.
14. Secondary cities were owed R16.4 billion in outstanding consumer debt as at 30 September 2013, an increase of R1.6 billion or 10.7 per cent for the corresponding period in the 2012/13 financial year. Outstanding household debt accounts for R11 billion or 67.1 per cent of the total outstanding debt followed by business at R2.5 billion or 15.5 per cent. Of

the total debt, R12.6 billion or 77.2 per cent has been outstanding for more than 90 days. Only two municipalities, Emfuleni and George, reported on bad debts written off totalling R74 million.

15. Municipalities owed R16.4 billion as at 30 September 2013, an overall decrease of R1.6 billion compared to the R18 billion reported in the fourth quarter of 2012/13. Free State still has the highest percentage of creditors outstanding for more than 90 days at 60.8 per cent, followed by North West at 56.7 per cent and Limpopo at 51.7 per cent. The year-on-year increase in outstanding creditors could be an indication that municipalities are experiencing liquidity and cash challenges.
16. The aggregated year-to-date actual collection rate is 84.1 per cent compared to an adopted budgeted collection rate of 94.5 per cent. This represents an under-performance of more than 10 per cent in aggregate. The high collection rate reported for other services is due to reporting issues and distorts the actual collection rate.
17. Metros reported a collection rate of 89.3 per cent while the secondary cities reported collection against billed revenue at 77.2 per cent which is 19.2 per cent less than the adopted target of 96.4 per cent.
18. It needs to be noted that collections that are below billed revenue pose a significant risk to the cash and liquidity position of municipalities as planned expenditure is based on collections that are higher than actual collections.
19. Reasons for collected revenue that is lower than billed revenue include the affordability of municipal services. The economic slowdown and the substantial increase in tariffs as a result of higher prices for fuel, water and electricity, and materials continue to reduce the affordability and therefore the ability of consumers to pay for services.
20. As at 30 September 2013, municipalities had borrowed R51.9 billion. This includes long term loans of R36.3 billion, short term marketable bonds of R10.1 billion, long term marketable bonds of R4.3 billion and other short and long term loans of R1.1 billion.
21. Municipalities has investment totalling R12.4 billion, including deposits at banks of R11.1 billion, guaranteed endowment policies (sinking funds) of R851 million, negotiable certificates of deposits at banks of R420 million and some smaller investments.

### ***Conditional Grants***

22. In the Division of Revenue Act, 2013 (Act No.2 of 2013) R30.6 billion was allocated to local government as conditional transfers (both direct and indirect transfers). This amount excludes the unconditional transfer of Equitable Share (ES) and Urban Settlement Development Grant (USDG) for R40.5 billion and R9.1 billion respectively.
23. Total conditional and unconditional allocations to local government amount to R80.6 billion, of which R403 million is unallocated in the DoRA and includes the Disaster allocation of R346 million that is made available to deal for immediate release to fund disaster relief. The remaining allocation of R57 million is earmarked for the two Cities that will be hosting the 2014 soccer tournament.
24. By the end of the first quarter national departments had transferred R8.1 billion to municipalities, which constitutes 26.4 per cent of the total direct conditional grant allocations of R30.6 billion. According to expenditure reports provided by the national departments, only 13.9 per cent of the transferred funds had been spent by 30 September 2013. Importantly, this performance excludes the Urban Settlements Development Grant (USDG) and indirect grants.
25. The analysis of expenditure report submitted by municipalities shows that an average of 15.1 per cent, or R3.7 billion, of the R30.6 billion had been spent by the end of September 2013.

26. The grant with the lowest expenditure levels is Municipal Water Infrastructure Grant. The National Department responsible for administering the grant reports that only 1.1 per cent of the funds disbursed to municipalities during the quarter had been spent by the end of September. Municipalities reported the expenditure as 1.6 per cent of funds received. The Municipal Water Infrastructure Grant is a fairly new grant and naturally newly established grants struggles with teething problems in the implementation of the programme in their first year.
27. Performance against the Water Services Operating and Transfer Subsidy Grant is also slow with the responsible National Department reporting expenditure levels of 3.6 per cent.
28. National Treasury is concerned about the significant variance between the expenditure levels reported by the National Department and by the municipalities. Municipalities reported expenditure on conditional grants of 20.9 per cent of the funds received versus a level of expenditure of 3.6 per cent reported by national departments. The expenditure levels reported by municipalities are possibly inflated due to overlapping expenditure trends from the fourth quarter of 2012 financial year not accounted for in the previous financial year. This distortion of grant expenditure requires further investigation and corrective measures. In addition, National Treasury will issue a circular to guide municipalities on the parallel reporting on the expenditure on conditional grants.
29. Municipalities continue to face difficulties in kick starting their infrastructure projects in the first quarter. The reasons for this include: delays in the project registration process by both national government and municipalities; a lack of project management units; lack of capacity; delays caused by contractors; and poor multi-year budgeting. Spending on most capital grants for the first quarter was below 15 per cent.
30. A number of scheduled transfers were withheld from underperforming municipalities. These include Neighbourhood Development Partnership grant, Water Services operating and Subsidy grant, Rural Households Infrastructure grant, and the Integrated National Electrification programme (INEP). In the main, the reasons for withholding these funds included the fact that some municipalities were not yet ready to implement projects; some had not submitted business plans, in other cases allocations in respect of water services and subsidy grant were made in error to municipalities that are not water service authorities. In the case of the INEP, funds were withheld because some municipalities had no houses to connect to the electricity grid.
31. The Treasury is assisting national departments to amend their payment schedules for the affected municipalities, is considering stopping and reallocating funds originally budgeted for underperforming municipalities and issuing an adjustment gazette for allocations made in error.
32. A summary of key aggregated information is included in the tables in **Annexure A**.

Further details on this report can be accessed on the National Treasury's website: [www.treasury.gov.za](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 2013 Division of Revenue Act. The budgeted figures shown are based on the 2013/14 adopted budgets approved by municipal councils.
- In terms of the process, Municipal Managers and Chief Financial Officers were required to sign and submit data to the National Treasury by 15 October 2013. Any queries on the figures in the statement should therefore be referred to the relevant Municipal Manager or Chief Financial Officer. Queries on conditional grants may be referred to the national department responsible for administering the grant.
- The 17 non-delegated municipalities were required to report on their quarterly targets for service delivery for the first time this quarter. This is a new requirement and the poor response is an indication that this report is not yet institutionalized as part of the Section 71 reporting framework. This issue will be addressed in the coming quarters through the non-compliance list.
- This first quarter publication covers 278 municipalities.

**Issued by National Treasury**

**13 December 2013**

## 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 September 2013,
  - b. High-level summary of revenue for 278 municipalities, and
  - c. High-level summary of expenditure for 278 municipalities.
- Non-financial Reporting (Performance Reporting in terms of the Build Environment Indicators)
- Summary of revenue and expenditure per function (electricity, water, etc):
  - a. High level summary of revenue per function, and
  - b. High level summary of expenditure per function.
- Consolidation of revenue and expenditure numbers for each municipality in one file.
- Detail per province per municipality.
- Summary of Conditional Grant (CG) Information for all municipalities and per grant.
- CG - Detail per province per Municipality.
- Summary of Conditional Grant (CG) information per programme.
- Section 71 summary information for the 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;
  - l. Listing of borrowing instruments – 172 municipalities;
  - m. List of long-term investments – 138 municipalities; and
  - n. Unbundled municipal debtors.
- Non Compliance:
  - a. List municipalities not complying with Section 71 of the MFMA.

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

## SUMMARY TABLES:

## Aggregated revenue and expenditure for municipalities

Table 1: National aggregated revenue and expenditure as at 1st Quarter Ended 30 September 2013

| R thousands           | Main appropriation |                   |                    | First Quarter 2013/14 |                  |                   |                        | Year to date: 30 September 2013 |                  |                   |                        | First Quarter 2012/13 |                  |                   |                        | Q1 of 2012/13 to Q1 of 2013/14 |
|-----------------------|--------------------|-------------------|--------------------|-----------------------|------------------|-------------------|------------------------|---------------------------------|------------------|-------------------|------------------------|-----------------------|------------------|-------------------|------------------------|--------------------------------|
|                       | Operating          | Capital           | Total              | Operating             | Capital          | Total             | 1st Q as % of Main app | Operating                       | Capital          | Total             | Total as % of main app | Operating             | Capital          | Total             | Total as % of main app |                                |
| <b>Expenditure</b>    |                    |                   |                    |                       |                  |                   |                        |                                 |                  |                   |                        |                       |                  |                   |                        |                                |
| Category A (Metro)    | 149 941 555        | 28 633 130        | 178 574 685        | 34 295 687            | 2 917 524        | 37 213 211        | 20.8%                  | 34 295 687                      | 2 917 524        | 37 213 211        | 20.8%                  | 31 660 499            | 2 393 764        | 34 054 263        | 20.7%                  | 9.3%                           |
| Category B (Local)    | 85 363 028         | 20 019 198        | 105 382 225        | 17 357 314            | 2 383 158        | 19 740 472        | 18.7%                  | 17 357 314                      | 2 383 158        | 19 740 472        | 18.7%                  | 15 651 449            | 1 884 496        | 17 535 945        | 18.4%                  | 12.6%                          |
| Category C (District) | 15 590 467         | 7 765 439         | 23 355 906         | 2 874 807             | 1 082 005        | 3 956 812         | 16.9%                  | 2 874 807                       | 1 082 005        | 3 956 812         | 16.9%                  | 2 583 473             | 1 086 430        | 3 669 903         | 16.3%                  | 7.8%                           |
| <b>Total</b>          | <b>250 895 050</b> | <b>56 417 766</b> | <b>307 312 815</b> | <b>54 527 808</b>     | <b>6 382 687</b> | <b>60 910 495</b> | <b>19.8%</b>           | <b>54 527 808</b>               | <b>6 382 687</b> | <b>60 910 495</b> | <b>19.8%</b>           | <b>49 895 421</b>     | <b>5 364 691</b> | <b>55 260 112</b> | <b>19.6%</b>           | <b>10.2%</b>                   |
| <b>Revenue</b>        |                    |                   |                    |                       |                  |                   |                        |                                 |                  |                   |                        |                       |                  |                   |                        |                                |
| Category A (Metro)    | 152 203 193        | 28 633 130        | 180 836 323        | 39 912 136            | 2 917 524        | 42 829 660        | 23.7%                  | 39 912 136                      | 2 917 524        | 42 829 660        | 23.7%                  | 37 910 222            | 2 393 764        | 40 303 986        | 24.5%                  | 6.3%                           |
| Category B (Local)    | 82 451 347         | 20 019 198        | 102 470 545        | 25 982 908            | 2 381 736        | 28 364 645        | 27.7%                  | 25 982 908                      | 2 381 736        | 28 364 645        | 27.7%                  | 23 786 655            | 1 848 846        | 25 635 501        | 27.3%                  | 10.6%                          |
| Category C (District) | 15 051 988         | 7 765 439         | 22 817 427         | 4 544 576             | 1 082 005        | 5 626 580         | 24.7%                  | 4 544 576                       | 1 082 005        | 5 626 580         | 24.7%                  | 4 330 040             | 1 086 474        | 5 416 514         | 24.2%                  | 3.9%                           |
| <b>Total</b>          | <b>249 706 529</b> | <b>56 417 766</b> | <b>306 124 294</b> | <b>70 439 620</b>     | <b>6 381 265</b> | <b>76 820 885</b> | <b>25.1%</b>           | <b>70 439 620</b>               | <b>6 381 265</b> | <b>76 820 885</b> | <b>25.1%</b>           | <b>66 026 916</b>     | <b>5 329 084</b> | <b>71 356 000</b> | <b>25.4%</b>           | <b>7.7%</b>                    |

Source: National Treasury Local Government Database

## Aggregate revenue trends for metros

Table 2a: Metros aggregated revenue as at 30 September 2013

| R thousands          | Main appropriation |                   |                    | First Quarter 2013/14 |                  |                   |                        | Year to date: 30 September 2013 |                  |                   |                            | First Quarter 2012/13 |                  |                   |                            | Q1 of 2012/13 to Q1 of 2013/14 |
|----------------------|--------------------|-------------------|--------------------|-----------------------|------------------|-------------------|------------------------|---------------------------------|------------------|-------------------|----------------------------|-----------------------|------------------|-------------------|----------------------------|--------------------------------|
|                      | Operating Revenue  | Capital Revenue   | Total              | Operating Revenue     | Capital Revenue  | Total             | 1st Q as % of Main app | Operating Revenue               | Capital Revenue  | Total             | Total Rev as % of main app | Operating Revenue     | Capital Revenue  | Total             | Total Rev as % of main app |                                |
| Buffalo City         | 4 445 168          | 751 242           | 5 196 410          | 1 692 210             | 66 281           | 1 758 491         | 33.8%                  | 1 692 210                       | 66 281           | 1 758 491         | 33.8%                      | 1 704 045             | 38 431           | 1 742 475         | 37.0%                      | 0.9%                           |
| Cape Town            | 25 943 339         | 5 450 592         | 31 393 932         | 6 488 229             | 506 160          | 6 994 390         | 22.3%                  | 6 488 229                       | 506 160          | 6 994 390         | 22.3%                      | 6 053 866             | 620 978          | 6 674 844         | 22.4%                      | 4.8%                           |
| Ekurhuleni Metro     | 24 767 643         | 2 980 933         | 27 748 575         | 7 202 335             | 287 522          | 7 489 858         | 27.0%                  | 7 202 335                       | 287 522          | 7 489 858         | 27.0%                      | 6 526 120             | 147 480          | 6 673 600         | 26.7%                      | 12.2%                          |
| eThekweni            | 25 197 750         | 5 466 767         | 30 664 517         | 6 670 240             | 814 253          | 7 484 493         | 24.4%                  | 6 670 240                       | 814 253          | 7 484 493         | 24.4%                      | 6 159 314             | 596 821          | 6 756 135         | 23.3%                      | 10.8%                          |
| City Of Johannesburg | 36 770 044         | 7 595 073         | 44 365 117         | 8 784 868             | 520 895          | 9 305 763         | 21.0%                  | 8 784 868                       | 520 895          | 9 305 763         | 21.0%                      | 8 961 849             | 227 416          | 9 189 265         | 24.4%                      | 1.3%                           |
| Mangaung             | 5 507 375          | 865 989           | 6 373 364          | 1 544 502             | 103 122          | 1 647 625         | 25.9%                  | 1 544 502                       | 103 122          | 1 647 625         | 25.9%                      | 1 356 594             | 116 278          | 1 472 872         | 28.7%                      | 11.9%                          |
| Nelson Mandela Bay   | 7 399 879          | 1 177 277         | 8 577 156          | 1 872 346             | 106 047          | 1 978 393         | 23.1%                  | 1 872 346                       | 106 047          | 1 978 393         | 23.1%                      | 1 923 971             | 145 739          | 2 069 709         | 24.9%                      | (4.4%)                         |
| City Of Tshwane      | 22 171 995         | 4 345 256         | 26 517 252         | 5 657 405             | 513 242          | 6 170 647         | 23.3%                  | 5 657 405                       | 513 242          | 6 170 647         | 23.3%                      | 5 224 464             | 500 622          | 5 725 085         | 22.8%                      | 7.8%                           |
| <b>Total</b>         | <b>152 203 193</b> | <b>28 633 130</b> | <b>180 836 323</b> | <b>39 912 136</b>     | <b>2 917 524</b> | <b>42 829 660</b> | <b>23.7%</b>           | <b>39 912 136</b>               | <b>2 917 524</b> | <b>42 829 660</b> | <b>23.7%</b>               | <b>37 910 222</b>     | <b>2 393 764</b> | <b>40 303 986</b> | <b>24.5%</b>               | <b>6.3%</b>                    |

Source: National Treasury Local Government Database

## Aggregate expenditure trends for metros

Table 2b: Metros aggregated expenditure as at 30 September 2013

| R thousands          | Main appropriation    |                     |                    | First Quarter 2013/14 |                     |                   |                        | Year to date: 30 September 2013 |                     |                   |                            | First Quarter 2012/13 |                     |                   |                            | Q1 of 2012/13 to Q1 of 2013/14 |
|----------------------|-----------------------|---------------------|--------------------|-----------------------|---------------------|-------------------|------------------------|---------------------------------|---------------------|-------------------|----------------------------|-----------------------|---------------------|-------------------|----------------------------|--------------------------------|
|                      | Operating Expenditure | Capital Expenditure | Total              | Operating Expenditure | Capital Expenditure | Total             | 1st Q as % of Main app | Operating Expenditure           | Capital Expenditure | Total             | Total Exp as % of main app | Operating Expenditure | Capital Expenditure | Total             | Total Exp as % of main app |                                |
| Buffalo City         | 4 514 281             | 751 242             | 5 265 524          | 802 719               | 66 281              | 869 000           | 16.5%                  | 802 719                         | 66 281              | 869 000           | 16.5%                      | 718 689               | 38 431              | 757 120           | 16.0%                      | 14.8%                          |
| Cape Town            | 26 144 082            | 5 450 592           | 31 594 675         | 5 877 420             | 506 160             | 6 383 580         | 20.2%                  | 5 877 420                       | 506 160             | 6 383 580         | 20.2%                      | 5 274 100             | 620 978             | 5 895 078         | 19.5%                      | 8.3%                           |
| Ekurhuleni Metro     | 24 633 937            | 2 980 933           | 27 614 870         | 5 830 554             | 287 522             | 6 118 076         | 22.2%                  | 5 830 554                       | 287 522             | 6 118 076         | 22.2%                      | 5 619 572             | 147 480             | 5 767 052         | 23.1%                      | 6.1%                           |
| eThekweni            | 24 976 074            | 5 466 767           | 30 442 841         | 5 928 522             | 814 253             | 6 742 775         | 22.1%                  | 5 928 522                       | 814 253             | 6 742 775         | 22.1%                      | 5 327 850             | 596 821             | 5 924 671         | 20.4%                      | 13.8%                          |
| City Of Johannesburg | 34 511 800            | 7 595 073           | 42 106 873         | 8 433 170             | 520 895             | 8 954 065         | 21.3%                  | 8 433 170                       | 520 895             | 8 954 065         | 21.3%                      | 7 964 319             | 227 416             | 8 191 735         | 22.4%                      | 9.3%                           |
| Mangaung             | 5 368 473             | 865 989             | 6 234 462          | 1 229 789             | 103 122             | 1 332 912         | 21.4%                  | 1 229 789                       | 103 122             | 1 332 912         | 21.4%                      | 799 139               | 116 278             | 915 417           | 18.6%                      | 45.6%                          |
| Nelson Mandela Bay   | 7 620 913             | 1 177 277           | 8 798 190          | 1 646 943             | 106 047             | 1 752 990         | 19.9%                  | 1 646 943                       | 106 047             | 1 752 990         | 19.9%                      | 1 567 584             | 145 739             | 1 713 323         | 20.4%                      | 2.3%                           |
| City Of Tshwane      | 22 171 995            | 4 345 256           | 26 517 252         | 4 546 571             | 513 242             | 5 059 813         | 19.1%                  | 4 546 571                       | 513 242             | 5 059 813         | 19.1%                      | 4 389 245             | 500 622             | 4 889 867         | 19.2%                      | 3.5%                           |
| <b>Total</b>         | <b>149 941 555</b>    | <b>28 633 130</b>   | <b>178 574 685</b> | <b>34 295 687</b>     | <b>2 917 524</b>    | <b>37 213 211</b> | <b>20.8%</b>           | <b>34 295 687</b>               | <b>2 917 524</b>    | <b>37 213 211</b> | <b>20.8%</b>               | <b>31 660 499</b>     | <b>2 393 764</b>    | <b>34 054 263</b> | <b>20.7%</b>               | <b>9.3%</b>                    |

Source: National Treasury Local Government Database

## Aggregated revenue and expenditure for secondary cities

Table 3a: 19 Secondary cities aggregated budgets and revenue as at 30 September 2013

| R thousands       | Main appropriation |                  |                   | First Quarter 2013/14 |                 |                   |                        | Year to date: 30 September 2013 |                 |                   |                            | First Quarter 2012/13 |                 |                  |                            | Q1 of 2012/13 to Q1 of 2013/14 |
|-------------------|--------------------|------------------|-------------------|-----------------------|-----------------|-------------------|------------------------|---------------------------------|-----------------|-------------------|----------------------------|-----------------------|-----------------|------------------|----------------------------|--------------------------------|
|                   | Operating Revenue  | Capital Revenue  | Total             | Operating Revenue     | Capital Revenue | Total             | 1st Q as % of Main app | Operating Revenue               | Capital Revenue | Total             | Total Rev as % of main app | Operating Revenue     | Capital Revenue | Total            | Total Rev as % of main app |                                |
| City Of Matlosana | 1 796 036          | 148 335          | 1 944 371         | 522 231               | 267             | 522 498           | 26.9%                  | 522 231                         | 267             | 522 498           | 26.9%                      | 491 918               | 11 566          | 503 484          | 25.9%                      | 3.8%                           |
| Drakenstein       | 1 389 932          | 187 360          | 1 577 292         | 561 835               | 27 297          | 589 131           | 37.4%                  | 561 835                         | 27 297          | 589 131           | 37.4%                      | 495 337               | 12 642          | 507 979          | 31.7%                      | 16.0%                          |
| Emalahleni (Mp)   | 1 698 548          | 164 633          | 1 863 181         | 475 713               | 575             | 476 288           | 25.6%                  | 475 713                         | 575             | 476 288           | 25.6%                      | 406 128               | 6 741           | 412 870          | 26.6%                      | 15.4%                          |
| Emfuleni          | 4 341 394          | 326 104          | 4 667 498         | 1 279 742             | 46 945          | 1 326 687         | 28.4%                  | 1 279 742                       | 46 945          | 1 326 687         | 28.4%                      | 1 150 321             | 5 326           | 1 155 647        | 29.0%                      | 14.8%                          |
| George            | 1 125 437          | 251 024          | 1 376 461         | 384 061               | 17 274          | 401 335           | 29.2%                  | 384 061                         | 17 274          | 401 335           | 29.2%                      | 381 173               | 13 703          | 394 875          | 36.0%                      | 1.6%                           |
| Govan Mbeki       | 1 367 316          | 254 288          | 1 621 604         | 388 285               | 37 605          | 425 890           | 26.3%                  | 388 285                         | 37 605          | 425 890           | 26.3%                      | 315 734               | 6 328           | 322 062          | 22.0%                      | 32.2%                          |
| Madibeng          | 1 219 454          | 221 956          | 1 441 410         | 302 877               | 31 597          | 334 474           | 23.2%                  | 302 877                         | 31 597          | 334 474           | 23.2%                      | 310 199               | 140 718         | 450 918          | 32.8%                      | (25.8%)                        |
| Matjhabeng        | 1 687 706          | 212 482          | 1 900 188         | 535 482               | 46 359          | 581 842           | 30.6%                  | 535 482                         | 46 359          | 581 842           | 30.6%                      | 529 655               | 24 383          | 554 038          | 29.7%                      | 5.0%                           |
| Mbombela          | 1 611 452          | 575 919          | 2 187 371         | 441 775               | 28 081          | 469 856           | 21.5%                  | 441 775                         | 28 081          | 469 856           | 21.5%                      | 391 683               | 26 262          | 417 945          | 20.4%                      | 12.4%                          |
| Mogale City       | 1 858 064          | 220 582          | 2 078 645         | 493 181               | 24 307          | 517 487           | 24.9%                  | 493 181                         | 24 307          | 517 487           | 24.9%                      | 480 115               | 19 004          | 499 119          | 23.3%                      | 3.7%                           |
| Msunduzi          | 3 291 484          | 443 158          | 3 734 641         | 921 270               | 29 280          | 950 550           | 25.5%                  | 921 270                         | 29 280          | 950 550           | 25.5%                      | 835 728               | 9 776           | 845 504          | 26.3%                      | 12.4%                          |
| Newcastle         | 1 414 350          | 409 229          | 1 823 579         | 368 328               | 50 222          | 418 550           | 23.0%                  | 368 328                         | 50 222          | 418 550           | 23.0%                      | 383 001               | 39 217          | 422 218          | 25.9%                      | (0.9%)                         |
| Polokwane         | 1 969 533          | 504 007          | 2 473 540         | 520 791               | 44 840          | 565 631           | 22.9%                  | 520 791                         | 44 840          | 565 631           | 22.9%                      | 459 304               | 84 938          | 544 242          | 24.2%                      | 3.9%                           |
| Rustenburg        | 2 795 593          | 1 363 579        | 4 159 172         | 740 533               | 186 315         | 926 847           | 22.3%                  | 740 533                         | 186 315         | 926 847           | 22.3%                      | 604 059               | 40 293          | 644 353          | 18.0%                      | 43.8%                          |
| Sol Plaatje       | 1 510 719          | 238 867          | 1 749 586         | 852 785               | 26 658          | 879 443           | 50.3%                  | 852 785                         | 26 658          | 879 443           | 50.3%                      | 481 556               | 19 639          | 501 195          | 30.0%                      | 75.5%                          |
| Stellenbosch      | 1 002 529          | 200 066          | 1 202 594         | 483 215               | 10 236          | 493 451           | 41.0%                  | 483 215                         | 10 236          | 493 451           | 41.0%                      | 441 254               | 14 836          | 456 090          | 43.4%                      | 8.2%                           |
| Steve Tshwete     | 1 141 136          | 269 476          | 1 410 612         | 292 587               | 16 134          | 308 721           | 21.9%                  | 292 587                         | 16 134          | 308 721           | 21.9%                      | 265 266               | 23 402          | 288 668          | 24.8%                      | 6.9%                           |
| Tlokwe            | 960 954            | 126 145          | 1 087 099         | 290 507               | 8 748           | 299 255           | 27.5%                  | 290 507                         | 8 748           | 299 255           | 27.5%                      | 279 327               | 13 102          | 292 428          | 26.2%                      | 2.3%                           |
| uMhlathuze        | 1 997 756          | 338 714          | 2 336 470         | 595 516               | 23 581          | 619 097           | 26.5%                  | 595 516                         | 23 581          | 619 097           | 26.5%                      | 571 924               | 15 938          | 587 863          | 28.8%                      | 5.3%                           |
| <b>Total</b>      | <b>34 179 394</b>  | <b>6 455 922</b> | <b>40 635 315</b> | <b>10 450 714</b>     | <b>656 321</b>  | <b>11 107 035</b> | <b>27.3%</b>           | <b>10 450 714</b>               | <b>656 321</b>  | <b>11 107 035</b> | <b>27.3%</b>               | <b>9 273 683</b>      | <b>527 815</b>  | <b>9 801 498</b> | <b>26.6%</b>               | <b>13.3%</b>                   |

Source: National Treasury Local Government Database

Table 3b: 19 Secondary cities aggregated budgets and expenditure as at 30 September 2013

| R thousands       | Main appropriation    |                     |                   | First Quarter 2013/14 |                     |                  |                        | Year to date: 30 September 2013 |                     |                  |                            | First Quarter 2012/13 |                     |                  |                            | Q1 of 2012/13 to Q1 of 2013/14 |
|-------------------|-----------------------|---------------------|-------------------|-----------------------|---------------------|------------------|------------------------|---------------------------------|---------------------|------------------|----------------------------|-----------------------|---------------------|------------------|----------------------------|--------------------------------|
|                   | Operating Expenditure | Capital Expenditure | Total             | Operating Expenditure | Capital Expenditure | Total            | 1st Q as % of Main app | Operating Expenditure           | Capital Expenditure | Total            | Total Exp as % of main app | Operating Expenditure | Capital Expenditure | Total            | Total Exp as % of main app |                                |
| City Of Matlosana | 1 789 390             | 148 335             | 1 937 725         | 268 837               | 267                 | 269 104          | 13.9%                  | 268 837                         | 267                 | 269 104          | 13.9%                      | 281 911               | 11 566              | 293 477          | 15.1%                      | (8.3%)                         |
| Drakenstein       | 1 451 396             | 187 360             | 1 638 756         | 283 889               | 27 297              | 311 185          | 19.0%                  | 283 889                         | 27 297              | 311 185          | 19.0%                      | 223 451               | 12 640              | 236 091          | 14.7%                      | 31.8%                          |
| Emalahleni (Mp)   | 1 716 628             | 164 633             | 1 881 261         | 340 711               | 575                 | 341 286          | 18.1%                  | 340 711                         | 575                 | 341 286          | 18.1%                      | 229 823               | 6 741               | 236 564          | 13.7%                      | 44.3%                          |
| Emfuleni          | 4 196 423             | 326 104             | 4 522 527         | 860 475               | 46 945              | 907 420          | 20.1%                  | 860 475                         | 46 945              | 907 420          | 20.1%                      | 651 318               | 5 326               | 656 644          | 14.5%                      | 38.2%                          |
| George            | 1 173 924             | 251 024             | 1 424 948         | 222 911               | 17 274              | 240 185          | 16.9%                  | 222 911                         | 17 274              | 240 185          | 16.9%                      | 183 559               | 13 703              | 197 262          | 17.4%                      | 21.8%                          |
| Govan Mbeki       | 1 607 693             | 254 288             | 1 861 981         | 270 089               | 37 605              | 307 693          | 16.5%                  | 270 089                         | 37 605              | 307 693          | 16.5%                      | 248 408               | 14 113              | 262 521          | 15.9%                      | 17.2%                          |
| Madibeng          | 1 203 146             | 221 956             | 1 425 102         | 249 987               | 31 597              | 281 584          | 19.8%                  | 249 987                         | 31 597              | 281 584          | 19.8%                      | 218 245               | 43 745              | 261 990          | 19.0%                      | 7.5%                           |
| Matjhabeng        | 1 509 381             | 212 482             | 1 721 863         | 368 179               | 46 359              | 414 539          | 24.1%                  | 368 179                         | 46 359              | 414 539          | 24.1%                      | 350 313               | 62 875              | 413 187          | 24.8%                      | 0.3%                           |
| Mbombela          | 1 849 620             | 575 919             | 2 425 539         | 357 744               | 28 081              | 385 826          | 15.9%                  | 357 744                         | 28 081              | 385 826          | 15.9%                      | 299 756               | 26 332              | 326 088          | 14.5%                      | 18.3%                          |
| Mogale City       | 2 101 634             | 220 582             | 2 322 216         | 552 099               | 24 307              | 576 405          | 24.8%                  | 552 099                         | 24 307              | 576 405          | 24.8%                      | 411 095               | 19 004              | 430 099          | 18.9%                      | 34.0%                          |
| Msunduzi          | 3 224 898             | 443 158             | 3 668 055         | 816 049               | 29 280              | 845 329          | 23.0%                  | 816 049                         | 29 280              | 845 329          | 23.0%                      | 797 711               | 9 776               | 807 487          | 25.1%                      | 4.7%                           |
| Newcastle         | 1 503 460             | 409 229             | 1 912 689         | 329 408               | 50 222              | 379 631          | 19.8%                  | 329 408                         | 50 222              | 379 631          | 19.8%                      | 330 807               | 23 663              | 354 470          | 20.6%                      | 7.1%                           |
| Polokwane         | 1 944 707             | 504 007             | 2 448 714         | 425 650               | 44 840              | 470 490          | 19.2%                  | 425 650                         | 44 840              | 470 490          | 19.2%                      | 362 897               | 84 938              | 447 834          | 20.8%                      | 5.1%                           |
| Rustenburg        | 2 773 724             | 1 363 579           | 4 137 303         | 637 242               | 186 315             | 823 557          | 19.9%                  | 637 242                         | 186 315             | 823 557          | 19.9%                      | 438 932               | 40 293              | 479 226          | 13.8%                      | 71.9%                          |
| Sol Plaatje       | 1 495 603             | 238 867             | 1 734 471         | 419 517               | 26 658              | 446 176          | 25.7%                  | 419 517                         | 26 658              | 446 176          | 25.7%                      | 385 965               | 19 639              | 405 604          | 24.5%                      | 10.0%                          |
| Stellenbosch      | 1 000 961             | 200 066             | 1 201 026         | 169 258               | 10 236              | 179 493          | 14.9%                  | 169 258                         | 10 236              | 179 493          | 14.9%                      | 161 693               | 14 836              | 176 529          | 16.3%                      | 1.7%                           |
| Steve Tshwete     | 1 210 473             | 269 476             | 1 479 948         | 276 683               | 16 134              | 292 817          | 19.8%                  | 276 683                         | 16 134              | 292 817          | 19.8%                      | 244 617               | 23 402              | 268 019          | 21.7%                      | 9.3%                           |
| Tlokwe            | 1 035 384             | 126 145             | 1 161 529         | 232 615               | 8 748               | 241 363          | 20.8%                  | 232 615                         | 8 748               | 241 363          | 20.8%                      | 229 556               | 13 102              | 242 658          | 23.4%                      | (0.5%)                         |
| uMhlathuze        | 1 989 414             | 338 714             | 2 328 128         | 566 368               | 23 581              | 589 949          | 25.3%                  | 566 368                         | 23 581              | 589 949          | 25.3%                      | 563 743               | 15 938              | 579 681          | 28.7%                      | 1.8%                           |
| <b>Total</b>      | <b>34 777 858</b>     | <b>6 455 922</b>    | <b>41 233 780</b> | <b>7 647 712</b>      | <b>656 321</b>      | <b>8 304 033</b> | <b>20.1%</b>           | <b>7 647 712</b>                | <b>656 321</b>      | <b>8 304 033</b> | <b>20.1%</b>               | <b>6 613 801</b>      | <b>461 630</b>      | <b>7 075 432</b> | <b>18.8%</b>               | <b>17.4%</b>                   |

Source: National Treasury Local Government Database



# Operating revenue per function for metros

**Table 4a: Metros aggregated budgets and revenue per function as at 30 September 2013**

|                        | Main appropriation | First Quarter 2013/14 |                        | Year to date: 30 September 2013 |                            | First Quarter 2012/13 |                            | Q1 of 2012/13 to Q1 of 2013/14 |
|------------------------|--------------------|-----------------------|------------------------|---------------------------------|----------------------------|-----------------------|----------------------------|--------------------------------|
|                        |                    | Actual Revenue        | 1st Q as % of Main app | Actual Revenue                  | Total Rev as % of main app | Actual Rev            | Total Rev as % of main app |                                |
| R thousands            |                    |                       |                        |                                 |                            |                       |                            |                                |
| Water                  |                    |                       |                        |                                 |                            |                       |                            |                                |
| Buffalo City           | 363 909            | 96 405                | 26.5%                  | 96 405                          | 26.5%                      | 100 521               | 32.3%                      | (4.1%)                         |
| Cape Town              | 2 438 000          | 472 573               | 19.4%                  | 472 573                         | 19.4%                      | 416 300               | 18.3%                      | 13.5%                          |
| Ekurhuleni Metro       | 3 534 841          | 956 415               | 27.1%                  | 956 415                         | 27.1%                      | 870 173               | 25.8%                      | 9.9%                           |
| eThekwini              | 3 341 913          | 774 961               | 23.2%                  | 774 961                         | 23.2%                      | 596 691               | 19.2%                      | 29.9%                          |
| City Of Johannesburg   | 4 059 674          | 1 025 010             | 25.2%                  | 1 025 010                       | 25.2%                      | 1 540 982             | 25.3%                      | (33.5%)                        |
| Mangaung               | 668 129            | 163 894               | 24.5%                  | 163 894                         | 24.5%                      | 139 801               | 22.9%                      | 17.2%                          |
| Nelson Mandela Bay     | 612 284            | 132 804               | 21.7%                  | 132 804                         | 21.7%                      | 158 688               | 27.3%                      | (16.3%)                        |
| City Of Tshwane        | 2 994 584          | 703 232               | 23.5%                  | 703 232                         | 23.5%                      | 597 989               | 22.6%                      | 17.6%                          |
| Total                  | 18 013 333         | 4 325 292             | 24.0%                  | 4 325 292                       | 24.0%                      | 4 421 146             | 23.3%                      | (2.2%)                         |
| Electricity            |                    |                       |                        |                                 |                            |                       |                            |                                |
| Buffalo City           | 1 468 632          | 390 922               | 26.6%                  | 390 922                         | 26.6%                      | 358 025               | 26.8%                      | 9.2%                           |
| Cape Town              | 9 804 924          | 2 480 298             | 25.3%                  | 2 480 298                       | 25.3%                      | 2 422 509             | 26.7%                      | 2.4%                           |
| Ekurhuleni Metro       | 11 820 129         | 3 520 303             | 29.8%                  | 3 520 303                       | 29.8%                      | 3 429 154             | 30.9%                      | 2.7%                           |
| eThekwini              | 10 311 140         | 2 514 733             | 24.4%                  | 2 514 733                       | 24.4%                      | 2 551 346             | 25.7%                      | (1.4%)                         |
| City Of Johannesburg   | 14 367 968         | 3 305 735             | 23.0%                  | 3 305 735                       | 23.0%                      | 3 873 800             | 29.2%                      | (14.7%)                        |
| Mangaung               | 2 454 613          | 612 468               | 25.0%                  | 612 468                         | 25.0%                      | 645 551               | 34.8%                      | (5.1%)                         |
| Nelson Mandela Bay     | 3 228 278          | 780 948               | 24.2%                  | 780 948                         | 24.2%                      | 853 877               | 27.4%                      | (8.5%)                         |
| City Of Tshwane        | 9 212 061          | 2 352 593             | 25.5%                  | 2 352 593                       | 25.5%                      | 2 230 162             | 23.5%                      | 5.5%                           |
| Total                  | 62 667 745         | 15 957 999            | 25.5%                  | 15 957 999                      | 25.5%                      | 16 364 424            | 27.7%                      | (2.5%)                         |
| Waste water management |                    |                       |                        |                                 |                            |                       |                            |                                |
| Buffalo City           | 274 755            | 86 168                | 31.4%                  | 86 168                          | 31.4%                      | 228 030               | 91.9%                      | (62.2%)                        |
| Cape Town              | 1 309 790          | 262 688               | 20.1%                  | 262 688                         | 20.1%                      | 237 462               | 19.4%                      | 10.6%                          |
| Ekurhuleni Metro       | 862 863            | 222 054               | 25.7%                  | 222 054                         | 25.7%                      | 287 748               | 34.3%                      | (22.8%)                        |
| eThekwini              | 988 792            | 273 290               | 27.6%                  | 273 290                         | 27.6%                      | 163 544               | 18.0%                      | 67.1%                          |
| City Of Johannesburg   | 2 692 782          | 625 687               | 23.2%                  | 625 687                         | 23.2%                      | -                     | -                          | -                              |
| Mangaung               | 213 496            | 80 319                | 37.6%                  | 80 319                          | 37.6%                      | 33 259                | 24.8%                      | 141.5%                         |
| Nelson Mandela Bay     | 522 097            | 123 938               | 23.7%                  | 123 938                         | 23.7%                      | 119 716               | 25.2%                      | 3.5%                           |
| City Of Tshwane        | 680 027            | 164 218               | 24.1%                  | 164 218                         | 24.1%                      | 154 415               | 23.3%                      | 6.3%                           |
| Total                  | 7 544 603          | 1 838 361             | 24.4%                  | 1 838 361                       | 24.4%                      | 1 224 175             | 27.3%                      | 50.2%                          |
| Waste management       |                    |                       |                        |                                 |                            |                       |                            |                                |
| Buffalo City           | 317 834            | 91 811                | 28.9%                  | 91 811                          | 28.9%                      | 81 155                | 29.2%                      | 13.1%                          |
| Cape Town              | 983 259            | 238 777               | 24.3%                  | 238 777                         | 24.3%                      | 239 348               | 25.8%                      | (0.2%)                         |
| Ekurhuleni Metro       | 1 266 485          | 328 483               | 25.9%                  | 328 483                         | 25.9%                      | 432 731               | 30.9%                      | (24.1%)                        |
| eThekwini              | 809 538            | 256 689               | 31.7%                  | 256 689                         | 31.7%                      | 107 842               | 14.2%                      | 138.0%                         |
| City Of Johannesburg   | 1 075 383          | 232 367               | 21.6%                  | 232 367                         | 21.6%                      | 244 666               | 100.6%                     | (5.0%)                         |
| Mangaung               | 190 712            | 67 532                | 35.4%                  | 67 532                          | 35.4%                      | 52 292                | 43.4%                      | 29.1%                          |
| Nelson Mandela Bay     | 276 210            | 78 890                | 28.6%                  | 78 890                          | 28.6%                      | 77 778                | 30.5%                      | 1.4%                           |
| City Of Tshwane        | 815 541            | 213 462               | 26.2%                  | 213 462                         | 26.2%                      | 152 380               | 22.1%                      | 40.1%                          |
| Total                  | 5 734 962          | 1 508 011             | 26.3%                  | 1 508 011                       | 26.3%                      | 1 388 193             | 29.7%                      | 8.6%                           |

Source: National Treasury Local Government Database

# Operating expenditure per function for metros

Table 4b: Metros aggregated budgets and expenditure per function as at 30 September 2013

|                        | Main appropriation | First Quarter 2013/14 |                        | Year to date: 30 September 2013 |                            | First Quarter 2012/13 |                            | Q1 of 2012/13    |
|------------------------|--------------------|-----------------------|------------------------|---------------------------------|----------------------------|-----------------------|----------------------------|------------------|
|                        |                    | Actual Expenditure    | 1st Q as % of Main app | Actual Expenditure              | Total Exp as % of main app | Actual Expenditure    | Total Exp as % of main app | to Q1 of 2013/14 |
|                        |                    |                       |                        |                                 |                            |                       |                            |                  |
| R thousands            |                    |                       |                        |                                 |                            |                       |                            |                  |
| Water                  |                    |                       |                        |                                 |                            |                       |                            |                  |
| Buffalo City           | 409 703            | 72 964                | 17.8%                  | 72 964                          | 17.8%                      | 67 617                | 18.7%                      | 7.9%             |
| Cape Town              | 2 092 450          | 444 950               | 21.3%                  | 444 950                         | 21.3%                      | 418 972               | 21.0%                      | 6.2%             |
| Ekurhuleni Metro       | 3 171 245          | 692 961               | 21.9%                  | 692 961                         | 21.9%                      | 641 827               | 20.6%                      | 8.0%             |
| eThekwini              | 3 438 506          | 799 362               | 23.2%                  | 799 362                         | 23.2%                      | 607 587               | 19.2%                      | 31.6%            |
| City Of Johannesburg   | 3 283 346          | 1 318 869             | 40.2%                  | 1 318 869                       | 40.2%                      | 1 364 493             | 26.0%                      | (3.3%)           |
| Mangaung               | 623 746            | 148 385               | 23.8%                  | 148 385                         | 23.8%                      | 108 969               | 21.0%                      | 36.2%            |
| Nelson Mandela Bay     | 596 018            | 96 959                | 16.3%                  | 96 959                          | 16.3%                      | 93 138                | 17.9%                      | 4.1%             |
| City Of Tshwane        | 2 524 105          | 533 842               | 21.1%                  | 533 842                         | 21.1%                      | 523 598               | 21.5%                      | 2.0%             |
| Total                  | 16 139 119         | 4 108 293             | 25.5%                  | 4 108 293                       | 25.5%                      | 3 826 200             | 22.0%                      | 7.4%             |
| Electricity            |                    |                       |                        |                                 |                            |                       |                            |                  |
| Buffalo City           | 1 309 820          | 338 946               | 25.9%                  | 338 946                         | 25.9%                      | 329 310               | 25.6%                      | 2.9%             |
| Cape Town              | 8 319 445          | 2 027 152             | 24.4%                  | 2 027 152                       | 24.4%                      | 1 954 412             | 25.2%                      | 3.7%             |
| Ekurhuleni Metro       | 10 712 910         | 2 979 822             | 27.8%                  | 2 979 822                       | 27.8%                      | 3 117 450             | 31.2%                      | (4.4%)           |
| eThekwini              | 8 894 788          | 2 492 940             | 28.0%                  | 2 492 940                       | 28.0%                      | 2 478 675             | 28.5%                      | 0.6%             |
| City Of Johannesburg   | 12 671 277         | 3 780 428             | 29.8%                  | 3 780 428                       | 29.8%                      | 3 618 790             | 30.1%                      | 4.5%             |
| Mangaung               | 2 269 095          | 642 362               | 28.3%                  | 642 362                         | 28.3%                      | 376 647               | 22.7%                      | 70.5%            |
| Nelson Mandela Bay     | 2 912 251          | 633 828               | 21.8%                  | 633 828                         | 21.8%                      | 664 199               | 23.9%                      | (4.6%)           |
| City Of Tshwane        | 8 358 924          | 1 874 918             | 22.4%                  | 1 874 918                       | 22.4%                      | 1 983 861             | 24.1%                      | (5.5%)           |
| Total                  | 55 448 511         | 14 770 396            | 26.6%                  | 14 770 396                      | 26.6%                      | 14 523 344            | 27.7%                      | 1.7%             |
| Waste water management |                    |                       |                        |                                 |                            |                       |                            |                  |
| Buffalo City           | 527 470            | 51 720                | 9.8%                   | 51 720                          | 9.8%                       | 46 476                | 11.3%                      | 11.3%            |
| Cape Town              | 1 166 829          | 269 739               | 23.1%                  | 269 739                         | 23.1%                      | 235 675               | 22.3%                      | 14.5%            |
| Ekurhuleni Metro       | 493 712            | 120 369               | 24.4%                  | 120 369                         | 24.4%                      | 110 986               | 24.3%                      | 8.5%             |
| eThekwini              | 1 016 580          | 211 930               | 20.8%                  | 211 930                         | 20.8%                      | 199 840               | 20.8%                      | 6.1%             |
| City Of Johannesburg   | 2 188 898          | 184 468               | 8.4%                   | 184 468                         | 8.4%                       | -                     | -                          | -                |
| Mangaung               | 185 685            | 41 956                | 22.6%                  | 41 956                          | 22.6%                      | 24 275                | 20.9%                      | 72.8%            |
| Nelson Mandela Bay     | 500 393            | 79 460                | 15.9%                  | 79 460                          | 15.9%                      | 77 356                | 16.9%                      | 2.7%             |
| City Of Tshwane        | 629 525            | 86 783                | 13.8%                  | 86 783                          | 13.8%                      | 103 705               | 21.4%                      | (16.3%)          |
| Total                  | 6 709 092          | 1 046 424             | 15.6%                  | 1 046 424                       | 15.6%                      | 798 312               | 20.3%                      | 31.1%            |
| Waste management       |                    |                       |                        |                                 |                            |                       |                            |                  |
| Buffalo City           | 259 753            | 33 179                | 12.8%                  | 33 179                          | 12.8%                      | 23 772                | 10.1%                      | 39.6%            |
| Cape Town              | 1 603 815          | 337 019               | 21.0%                  | 337 019                         | 21.0%                      | 305 773               | 20.1%                      | 10.2%            |
| Ekurhuleni Metro       | 1 293 758          | 180 407               | 13.9%                  | 180 407                         | 13.9%                      | 164 033               | 14.6%                      | 10.0%            |
| eThekwini              | 972 229            | 210 881               | 21.7%                  | 210 881                         | 21.7%                      | 185 094               | 20.9%                      | 13.9%            |
| City Of Johannesburg   | 1 472 057          | 394 531               | 26.8%                  | 394 531                         | 26.8%                      | 318 743               | 26.3%                      | 23.8%            |
| Mangaung               | 124 985            | 29 013                | 23.2%                  | 29 013                          | 23.2%                      | 22 445                | 20.9%                      | 29.3%            |
| Nelson Mandela Bay     | 237 192            | 37 445                | 15.8%                  | 37 445                          | 15.8%                      | 38 856                | 18.6%                      | (3.6%)           |
| City Of Tshwane        | 575 834            | 113 825               | 19.8%                  | 113 825                         | 19.8%                      | 144 756               | 14.9%                      | (21.4%)          |
| Total                  | 6 539 623          | 1 336 299             | 20.4%                  | 1 336 299                       | 20.4%                      | 1 203 471             | 19.2%                      | 11.0%            |

Source: National Treasury Local Government Database

# Operating revenue and expenditure per function for secondary cities

Table 5a: Secondary cities aggregated budgets and expenditure per function as at 30 September 2013

|                     |        | Main<br>appro-<br>priation | First Quarter 2013/14 |                              | Year to date: 30<br>September 2013 |                                     | First Quarter 2012/13 |                                     | Q1 of<br>2012/13<br>to Q1 of<br>2013/14 |
|---------------------|--------|----------------------------|-----------------------|------------------------------|------------------------------------|-------------------------------------|-----------------------|-------------------------------------|---|
|                     |        |                            | Actual<br>Revenue     | 1st Q as<br>% of<br>Main app | Actual<br>Revenue                  | Total<br>Rev as %<br>of main<br>app | Actual<br>Revenue     | Total<br>Rev as %<br>of main<br>app |   |
|                     |        |                            |                       |                              |                                    |                                     |                       |                                     |   |
| R thousands         | Code   |                            |                       |                              |                                    |                                     |                       |                                     |   |
| Water revenue       |        |                            |                       |                              |                                    |                                     |                       |                                     |   |
| City Of Matosana    | NW403  | 316 784                    | 73 987                | 23.4%                        | 73 987                             | 23.4%                               | 52 217                | 23.2%                               | 41.7%                                   |
| Drakenstein         | WC023  | 138 455                    | 25 848                | 18.7%                        | 25 848                             | 18.7%                               | 22 891                | 16.8%                               | 12.9%                                   |
| Emalahleni (Mp)     | MP312  | 215 488                    | 77 336                | 35.9%                        | 77 336                             | 35.9%                               | 30 427                | 17.1%                               | 154.2%                                  |
| Emfuleni            | GT421  | 765 319                    | 248 568               | 32.5%                        | 248 568                            | 32.5%                               | 162 545               | 23.1%                               | 52.9%                                   |
| George              | WC044  | 111 748                    | 24 138                | 21.6%                        | 24 138                             | 21.6%                               | 23 893                | 22.1%                               | 1.0%                                    |
| Govan Mbeki         | MP307  | 274 046                    | 57 265                | 20.9%                        | 57 265                             | 20.9%                               | 62 540                | 25.2%                               | (8.4%)                                  |
| Madibeng            | NW372  | 93 153                     | 29 621                | 31.8%                        | 29 621                             | 31.8%                               | 26 493                | 21.3%                               | 11.8%                                   |
| Matjhabeng          | FS184  | 188 831                    | 69 025                | 36.6%                        | 69 025                             | 36.6%                               | 78 582                | 42.9%                               | (12.2%)                                 |
| Mbombela            | MP322  | 39 338                     | 8 365                 | 21.3%                        | 8 365                              | 21.3%                               | 8 888                 | 19.2%                               | (5.9%)                                  |
| Mogale City         | GT481  | 225 410                    | 51 932                | 23.0%                        | 51 932                             | 23.0%                               | 52 912                | 25.8%                               | (1.9%)                                  |
| Msunduzi            | KZN225 | 491 565                    | 168 505               | 34.3%                        | 168 505                            | 34.3%                               | 134 802               | 33.8%                               | 25.0%                                   |
| New castle          | KZN252 | 181 545                    | 34 914                | 19.2%                        | 34 914                             | 19.2%                               | 34 264                | 25.3%                               | 1.9%                                    |
| Polokwane           | LIM354 | 268 842                    | 65 226                | 24.3%                        | 65 226                             | 24.3%                               | 61 238                | 26.6%                               | 6.5%                                    |
| Rustenburg          | NW373  | 503 538                    | 140 433               | 27.9%                        | 140 433                            | 27.9%                               | 158 512               | 36.5%                               | (11.4%)                                 |
| Sol Plaatje         | NC091  | 203 458                    | 43 280                | 21.3%                        | 43 280                             | 21.3%                               | 42 769                | 24.2%                               | 1.2%                                    |
| Stellenbosch        | WC024  | 108 894                    | 17 627                | 16.2%                        | 17 627                             | 16.2%                               | 22 045                | 26.5%                               | (20.0%)                                 |
| Steve Tshwete       | MP313  | 72 041                     | 17 563                | 24.4%                        | 17 563                             | 24.4%                               | 17 664                | 27.0%                               | (0.6%)                                  |
| Tlokwe              | NW402  | 80 402                     | 21 047                | 26.2%                        | 21 047                             | 26.2%                               | 19 017                | 25.5%                               | 10.7%                                   |
| uMhlathuze          | KZN282 | 314 408                    | 77 348                | 24.6%                        | 77 348                             | 24.6%                               | 72 388                | 23.9%                               | 6.9%                                    |
| Total               |        | 4 593 266                  | 1 252 028             | 27.3%                        | 1 252 028                          | 27.3%                               | 1 084 087             | 26.7%                               | 15.5%                                   |
|                     |        | Main<br>appro-<br>priation | Actual Exp            | 1st Q as<br>% of<br>Main app | Actual Exp                         | Total<br>Exp as %<br>of main<br>app | Actual Exp            | Total<br>Exp as %<br>of main<br>app | Q1 of<br>2012/13<br>to Q1 of<br>2013/14 |
| Water expenditure   |        |                            |                       |                              |                                    |                                     |                       |                                     |   |
| City Of Matosana    | NW403  | 236 986                    | 26 703                | 11.3%                        | 26 703                             | 11.3%                               | 33 592                | 16.2%                               | (20.5%)                                 |
| Drakenstein         | WC023  | 91 610                     | 6 371                 | 7.0%                         | 6 371                              | 7.0%                                | 3 771                 | 5.9%                                | 68.9%                                   |
| Emalahleni (Mp)     | MP312  | 163 222                    | 29 079                | 17.8%                        | 29 079                             | 17.8%                               | 10 328                | 7.4%                                | 181.6%                                  |
| Emfuleni            | GT421  | 692 053                    | 130 711               | 18.9%                        | 130 711                            | 18.9%                               | 84 589                | 19.8%                               | 54.5%                                   |
| George              | WC044  | 92 719                     | 20 679                | 22.3%                        | 20 679                             | 22.3%                               | 10 616                | 11.8%                               | 94.8%                                   |
| Govan Mbeki         | MP307  | 207 988                    | 34 453                | 16.6%                        | 34 453                             | 16.6%                               | 30 361                | 17.0%                               | 13.5%                                   |
| Madibeng            | NW372  | 124 085                    | 25 927                | 20.9%                        | 25 927                             | 20.9%                               | 14 744                | 8.7%                                | 75.8%                                   |
| Matjhabeng          | FS184  | 342 726                    | 55 585                | 16.2%                        | 55 585                             | 16.2%                               | 68 694                | 24.0%                               | (19.1%)                                 |
| Mbombela            | MP322  | 110 208                    | 20 360                | 18.5%                        | 20 360                             | 18.5%                               | 20 081                | 18.9%                               | 1.4%                                    |
| Mogale City         | GT481  | 266 195                    | 62 154                | 23.3%                        | 62 154                             | 23.3%                               | 56 425                | 24.1%                               | 10.2%                                   |
| Msunduzi            | KZN225 | 411 001                    | 94 557                | 23.0%                        | 94 557                             | 23.0%                               | 125 131               | 26.3%                               | (24.4%)                                 |
| New castle          | KZN252 | 185 396                    | -                     | -                            | -                                  | -                                   | -                     | -                                   | -                                       |
| Polokwane           | LIM354 | 249 082                    | 42 717                | 17.1%                        | 42 717                             | 17.1%                               | 45 334                | 23.0%                               | (5.8%)                                  |
| Rustenburg          | NW373  | 463 285                    | 89 719                | 19.4%                        | 89 719                             | 19.4%                               | 77 462                | 21.6%                               | 15.8%                                   |
| Sol Plaatje         | NC091  | 157 333                    | 54 961                | 34.9%                        | 54 961                             | 34.9%                               | 37 051                | 28.7%                               | 48.3%                                   |
| Stellenbosch        | WC024  | 72 842                     | 6 715                 | 9.2%                         | 6 715                              | 9.2%                                | 6 637                 | 11.0%                               | 1.2%                                    |
| Steve Tshwete       | MP313  | 76 462                     | 16 533                | 21.6%                        | 16 533                             | 21.6%                               | 13 266                | 21.0%                               | 24.6%                                   |
| Tlokwe              | NW402  | -                          | 9 037                 | -                            | 9 037                              | -                                   | 14 726                | 19.3%                               | (38.6%)                                 |
| uMhlathuze          | KZN282 | 303 542                    | 77 461                | 25.5%                        | 77 461                             | 25.5%                               | 84 579                | 31.4%                               | (8.4%)                                  |
| Total               |        | 4 246 735                  | 803 723               | 18.9%                        | 803 723                            | 18.9%                               | 737 389               | 20.9%                               | 9.0%                                    |
| Surplus / (Deficit) |        | 346 531                    | 448 305               |                              | 448 305                            |                                     | 346 698               |                                     |   |

Source: National Treasury Local Government Database

Table 5b: Secondary cities aggregated budgets and expenditure per function as at 30 September 2013

|                         |                            | Main<br>appro-<br>priation | First Quarter 2013/14 |                              | Year to date: 30<br>September 2013 |                                     | First Quarter 2012/13 |                                     | Q1 of<br>2012/13<br>to Q1 of<br>2013/14 |
|-------------------------|----------------------------|----------------------------|-----------------------|------------------------------|------------------------------------|-------------------------------------|-----------------------|-------------------------------------|---|
|                         |                            |                            | Actual<br>Revenue     | 1st Q as<br>% of<br>Main app | Actual<br>Revenue                  | Total<br>Rev as %<br>of main<br>app | Actual<br>Revenue     | Total<br>Rev as %<br>of main<br>app |   |
| R thousands             | Code                       |                            |                       |                              |                                    |                                     |                       |                                     |   |
| Electricity revenue     |                            |                            |                       |                              |                                    |                                     |                       |                                     |   |
| City Of Matosana        | NW403                      | 455 038                    | 160 440               | 35.3%                        | 160 440                            | 35.3%                               | 132 973               | 25.4%                               | 20.7%                                   |
| Drakenstein             | WC023                      | 735 530                    | 200 395               | 27.2%                        | 200 395                            | 27.2%                               | 162 397               | 22.5%                               | 23.4%                                   |
| Emalahleni (Mp)         | MP312                      | 787 080                    | 184 053               | 23.4%                        | 184 053                            | 23.4%                               | 174 079               | 29.0%                               | 5.7%                                    |
| Emfuleni                | GT421                      | 1 883 441                  | 551 137               | 29.3%                        | 551 137                            | 29.3%                               | 528 807               | 27.3%                               | 4.2%                                    |
| George                  | WC044                      | 461 453                    | 115 509               | 25.0%                        | 115 509                            | 25.0%                               | 110 400               | 26.1%                               | 4.6%                                    |
| Govan Mbeki             | MP307                      | 404 942                    | 113 688               | 28.1%                        | 113 688                            | 28.1%                               | 85 408                | 23.5%                               | 33.1%                                   |
| Madibeng                | NW372                      | 386 699                    | 101 589               | 26.3%                        | 101 589                            | 26.3%                               | 98 148                | 25.6%                               | 3.5%                                    |
| Matjhabeng              | FS184                      | 620 360                    | 106 166               | 17.1%                        | 106 166                            | 17.1%                               | 106 996               | 18.6%                               | (0.8%)                                  |
| Mbombela                | MP322                      | 647 358                    | 152 288               | 23.5%                        | 152 288                            | 23.5%                               | 135 543               | 23.9%                               | 12.4%                                   |
| Mogale City             | GT481                      | 857 658                    | 213 072               | 24.8%                        | 213 072                            | 24.8%                               | 222 496               | 27.3%                               | (4.2%)                                  |
| Msunduzi                | KZN225                     | 1 586 270                  | 418 073               | 26.4%                        | 418 073                            | 26.4%                               | 386 799               | 24.8%                               | 8.1%                                    |
| New castle              | KZN252                     | 581 666                    | 131 030               | 22.5%                        | 131 030                            | 22.5%                               | 126 062               | 25.1%                               | 3.9%                                    |
| Polokwane               | LIM354                     | 699 481                    | 162 112               | 23.2%                        | 162 112                            | 23.2%                               | 132 018               | 21.7%                               | 22.8%                                   |
| Rustenburg              | NW373                      | 1 313 120                  | 438 181               | 33.4%                        | 438 181                            | 33.4%                               | 261 241               | 17.7%                               | 67.7%                                   |
| Sol Plaatje             | NC091                      | 570 500                    | 487 340               | 85.4%                        | 487 340                            | 85.4%                               | 139 834               | 26.8%                               | 248.5%                                  |
| Stellenbosch            | WC024                      | 397 011                    | 99 427                | 25.0%                        | 99 427                             | 25.0%                               | 110 820               | 30.1%                               | (10.3%)                                 |
| Stev e Tshwete          | MP313                      | 467 600                    | 123 771               | 26.5%                        | 123 771                            | 26.5%                               | 114 310               | 28.9%                               | 8.3%                                    |
| Tlokwe                  | NW402                      | 537 712                    | 164 499               | 30.6%                        | 164 499                            | 30.6%                               | 157 202               | 31.3%                               | 4.6%                                    |
| uMhlatuze               | KZN282                     | 1 148 613                  | 386 146               | 33.6%                        | 386 146                            | 33.6%                               | 367 114               | 34.0%                               | 5.2%                                    |
| Total                   |                            | 14 541 534                 | 4 308 915             | 29.6%                        | 4 308 915                          | 29.6%                               | 3 552 649             | 25.5%                               | 21.3%                                   |
|                         | Main<br>appro-<br>priation |                            | Actual Exp            | 1st Q as<br>% of<br>Main app | Actual Exp                         | Total<br>Exp as %<br>of main<br>app | Actual Exp            | Total<br>Exp as %<br>of main<br>app | Q1 of<br>2012/13<br>to Q1 of<br>2013/14 |
| R thousands             | Code                       |                            |                       |                              |                                    |                                     |                       |                                     |   |
| Electricity expenditure |                            |                            |                       |                              |                                    |                                     |                       |                                     |   |
| City Of Matosana        | NW403                      | 503 375                    | 58 460                | 11.6%                        | 58 460                             | 11.6%                               | 41 373                | 8.1%                                | 41.3%                                   |
| Drakenstein             | WC023                      | 637 927                    | 133 255               | 20.9%                        | 133 255                            | 20.9%                               | 125 565               | 21.6%                               | 6.1%                                    |
| Emalahleni (Mp)         | MP312                      | 819 350                    | 193 840               | 23.7%                        | 193 840                            | 23.7%                               | 76 051                | 10.1%                               | 154.9%                                  |
| Emfuleni                | GT421                      | 1 561 628                  | 361 384               | 23.1%                        | 361 384                            | 23.1%                               | 357 986               | 21.8%                               | 0.9%                                    |
| George                  | WC044                      | 405 498                    | 86 009                | 21.2%                        | 86 009                             | 21.2%                               | 83 754                | 22.8%                               | 2.7%                                    |
| Govan Mbeki             | MP307                      | 549 180                    | 107 513               | 19.6%                        | 107 513                            | 19.6%                               | 113 458               | 25.5%                               | (5.2%)                                  |
| Madibeng                | NW372                      | 365 211                    | 106 855               | 29.3%                        | 106 855                            | 29.3%                               | 119 249               | 35.6%                               | (10.4%)                                 |
| Matjhabeng              | FS184                      | 420 833                    | 78 058                | 18.5%                        | 78 058                             | 18.5%                               | 134 082               | 29.1%                               | (41.8%)                                 |
| Mbombela                | MP322                      | 505 368                    | 112 411               | 22.2%                        | 112 411                            | 22.2%                               | 59 684                | 12.9%                               | 88.3%                                   |
| Mogale City             | GT481                      | 639 766                    | 194 726               | 30.4%                        | 194 726                            | 30.4%                               | 136 482               | 23.3%                               | 42.7%                                   |
| Msunduzi                | KZN225                     | 1 326 049                  | 389 274               | 29.4%                        | 389 274                            | 29.4%                               | 380 193               | 31.0%                               | 2.4%                                    |
| New castle              | KZN252                     | 467 828                    | -                     | -                            | -                                  | -                                   | -                     | -                                   | -                                       |
| Polokwane               | LIM354                     | 587 403                    | 178 102               | 30.3%                        | 178 102                            | 30.3%                               | 166 236               | 31.0%                               | 7.1%                                    |
| Rustenburg              | NW373                      | 909 486                    | 335 931               | 36.9%                        | 335 931                            | 36.9%                               | 166 363               | 12.9%                               | 101.9%                                  |
| Sol Plaatje             | NC091                      | 484 874                    | 160 240               | 33.0%                        | 160 240                            | 33.0%                               | 156 540               | 34.8%                               | 2.4%                                    |
| Stellenbosch            | WC024                      | 337 032                    | 70 023                | 20.8%                        | 70 023                             | 20.8%                               | 69 229                | 22.2%                               | 1.1%                                    |
| Stev e Tshwete          | MP313                      | 426 051                    | 108 847               | 25.5%                        | 108 847                            | 25.5%                               | 93 298                | 25.3%                               | 16.7%                                   |
| Tlokwe                  | NW402                      | 581 303                    | 114 511               | 19.7%                        | 114 511                            | 19.7%                               | 114 090               | 32.5%                               | 0.4%                                    |
| uMhlatuze               | KZN282                     | 934 741                    | 316 998               | 33.9%                        | 316 998                            | 33.9%                               | 315 618               | 33.9%                               | 0.4%                                    |
| Total                   |                            | 12 462 905                 | 3 106 436             | 24.9%                        | 3 106 436                          | 24.9%                               | 2 709 249             | 22.3%                               | 14.7%                                   |
| Surplus / (Deficit)     |                            | 2 078 629                  | 1 202 479             |                              | 1 202 479                          |                                     | 843 400               |                                     |   |

Source: National Treasury Local Government Database

Table 5c: Secondary cities aggregated budgets and expenditure per function as at 30 September 2013

| R thousands      Code              |        | Main<br>appropriation | First Quarter 2013/14 |                              | Year to date: 30<br>September 2013 |                                     | First Quarter 2012/13 |                                     | Q1 of<br>2012/13<br>to Q1 of<br>2013/14 |
|------------------------------------|--------|-----------------------|-----------------------|------------------------------|------------------------------------|-------------------------------------|-----------------------|-------------------------------------|---|
|                                    |        |                       | Actual<br>Revenue     | 1st Q as<br>% of<br>Main app | Actual<br>Revenue                  | Total<br>Rev as %<br>of main<br>app | Actual<br>Revenue     | Total<br>Rev as %<br>of main<br>app |   |
|                                    |        |                       |                       |                              |                                    |                                     |                       |                                     |   |
| Waste water management revenue     |        |                       |                       |                              |                                    |                                     |                       |                                     |   |
| City Of Matlosana                  | NW403  | 94 015                | 16 832                | 17.9%                        | 16 832                             | 17.9%                               | 19 441                | 18.0%                               | (13.4%)                                 |
| Drakenstein                        | WC023  | 60 728                | 54 456                | 89.7%                        | 54 456                             | 89.7%                               | 47 088                | 82.4%                               | 15.6%                                   |
| Emalahleni (Mp)                    | MP312  | 88 943                | 29 693                | 33.4%                        | 29 693                             | 33.4%                               | 19 203                | 26.2%                               | 54.6%                                   |
| Emfuleni                           | GT421  | 225 331               | 63 866                | 28.3%                        | 63 866                             | 28.3%                               | 43 349                | 14.1%                               | 47.3%                                   |
| George                             | WC044  | 88 250                | 56 350                | 63.9%                        | 56 350                             | 63.9%                               | 51 419                | 63.7%                               | 9.6%                                    |
| Govan Mbeki                        | MP307  | 62 660                | 15 533                | 24.8%                        | 15 533                             | 24.8%                               | 14 021                | 25.9%                               | 10.8%                                   |
| Madibeng                           | NW372  | 21 792                | 7 379                 | 33.9%                        | 7 379                              | 33.9%                               | 4 231                 | 9.8%                                | 74.4%                                   |
| Matjhabeng                         | FS184  | 109 340               | 33 403                | 30.5%                        | 33 403                             | 30.5%                               | 30 969                | 29.9%                               | 7.9%                                    |
| Mbombela                           | MP322  | 21 958                | 3 980                 | 18.1%                        | 3 980                              | 18.1%                               | 4 002                 | 23.2%                               | (0.5%)                                  |
| Mogale City                        | GT481  | 142 186               | 38 379                | 27.0%                        | 38 379                             | 27.0%                               | 39 721                | 29.8%                               | (3.4%)                                  |
| Msunduzi                           | KZN225 | 144 964               | 39 066                | 26.9%                        | 39 066                             | 26.9%                               | 39 956                | 22.9%                               | (2.2%)                                  |
| New castle                         | KZN252 | 149 290               | 20 898                | 14.0%                        | 20 898                             | 14.0%                               | 19 817                | 25.3%                               | 5.5%                                    |
| Polokwane                          | LIM354 | 67 116                | 12 835                | 19.1%                        | 12 835                             | 19.1%                               | 13 307                | 21.0%                               | (3.5%)                                  |
| Rustenburg                         | NW373  | 205 970               | 33 902                | 16.5%                        | 33 902                             | 16.5%                               | 35 307                | 33.1%                               | (4.0%)                                  |
| Sol Plaatje                        | NC091  | 62 522                | 16 500                | 26.4%                        | 16 500                             | 26.4%                               | 14 592                | 24.8%                               | 13.1%                                   |
| Stellenbosch                       | WC024  | 70 555                | 47 108                | 66.8%                        | 47 108                             | 66.8%                               | 41 042                | 65.2%                               | 14.8%                                   |
| Steve Tshwete                      | MP313  | 73 807                | 20 703                | 28.0%                        | 20 703                             | 28.0%                               | 18 511                | 28.9%                               | 11.8%                                   |
| Tlokwe                             | NW402  | 44 572                | 11 374                | 25.5%                        | 11 374                             | 25.5%                               | 10 702                | 25.8%                               | 6.3%                                    |
| uMhlathuze                         | KZN282 | 106 949               | 25 269                | 23.6%                        | 25 269                             | 23.6%                               | 23 505                | 24.3%                               | 7.5%                                    |
| Total                              |        | 1 840 947             | 547 526               | 29.7%                        | 547 526                            | 29.7%                               | 490 182               | 28.4%                               | 11.7%                                   |
| R thousands      Code              |        | Main<br>appropriation | Actual Exp            | 1st Q as<br>% of<br>Main app | Actual Exp                         | Total<br>Exp as %<br>of main<br>app | Actual Exp            | Total<br>Exp as %<br>of main<br>app | Q1 of<br>2012/13<br>to Q1 of<br>2013/14 |
| Waste water management expenditure |        |                       |                       |                              |                                    |                                     |                       |                                     |   |
| City Of Matlosana                  | NW403  | 111 522               | 3 105                 | 2.8%                         | 3 105                              | 2.8%                                | 18 933                | 16.8%                               | (83.6%)                                 |
| Drakenstein                        | WC023  | 84 198                | 10 795                | 12.8%                        | 10 795                             | 12.8%                               | 7 047                 | 12.3%                               | 53.2%                                   |
| Emalahleni (Mp)                    | MP312  | 91 264                | 11 096                | 12.2%                        | 11 096                             | 12.2%                               | 54 261                | 69.1%                               | (79.6%)                                 |
| Emfuleni                           | GT421  | 219 033               | 24 246                | 11.1%                        | 24 246                             | 11.1%                               | 13 271                | 12.6%                               | 82.7%                                   |
| George                             | WC044  | 68 460                | 16 346                | 23.9%                        | 16 346                             | 23.9%                               | 11 164                | 18.6%                               | 46.4%                                   |
| Govan Mbeki                        | MP307  | 49 996                | 10 069                | 20.1%                        | 10 069                             | 20.1%                               | 8 983                 | 13.8%                               | 12.1%                                   |
| Madibeng                           | NW372  | 10 475                | 2 889                 | 27.6%                        | 2 889                              | 27.6%                               | 2 695                 | 10.3%                               | 7.2%                                    |
| Matjhabeng                         | FS184  | 121 046               | 8 562                 | 7.1%                         | 8 562                              | 7.1%                                | 7 638                 | 11.9%                               | 12.1%                                   |
| Mbombela                           | MP322  | 80 518                | 8 369                 | 10.4%                        | 8 369                              | 10.4%                               | 10 523                | 14.4%                               | (20.5%)                                 |
| Mogale City                        | GT481  | 111 574               | 26 418                | 23.7%                        | 26 418                             | 23.7%                               | 20 340                | 20.9%                               | 29.9%                                   |
| Msunduzi                           | KZN225 | 119 201               | 25 704                | 21.6%                        | 25 704                             | 21.6%                               | 23 096                | 28.9%                               | 11.3%                                   |
| New castle                         | KZN252 | 46 137                | -                     | -                            | -                                  | -                                   | -                     | -                                   | -                                       |
| Polokwane                          | LIM354 | 51 204                | 8 782                 | 17.2%                        | 8 782                              | 17.2%                               | 8 442                 | 23.6%                               | 4.0%                                    |
| Rustenburg                         | NW373  | 141 891               | 21 224                | 15.0%                        | 21 224                             | 15.0%                               | 13 442                | 14.7%                               | 57.9%                                   |
| Sol Plaatje                        | NC091  | 49 258                | 9 981                 | 20.3%                        | 9 981                              | 20.3%                               | 9 805                 | 19.8%                               | 1.8%                                    |
| Stellenbosch                       | WC024  | 56 588                | 8 270                 | 14.6%                        | 8 270                              | 14.6%                               | 6 783                 | 11.6%                               | 21.9%                                   |
| Steve Tshwete                      | MP313  | 75 544                | 15 785                | 20.9%                        | 15 785                             | 20.9%                               | 14 153                | 23.0%                               | 11.5%                                   |
| Tlokwe                             | NW402  | -                     | 7 067                 | -                            | 7 067                              | -                                   | 7 462                 | 26.9%                               | (5.3%)                                  |
| uMhlathuze                         | KZN282 | 116 205               | 28 046                | 24.1%                        | 28 046                             | 24.1%                               | 29 661                | 30.5%                               | (5.4%)                                  |
| Total                              |        | 1 604 114             | 246 754               | 15.4%                        | 246 754                            | 15.4%                               | 267 697               | 21.6%                               | (7.8%)                                  |
| Surplus / (Deficit)                |        | 236 833               | 300 772               |                              | 300 772                            |                                     | 222 486               |                                     |   |

Source: National Treasury Local Government Database

Table 5d: Secondary cities aggregated budgets and expenditure per function as at 30 September 2013

| R thousands      Code        |        | Main<br>appro-<br>priation | First Quarter 2013/14 |                              | Year to date: 30<br>September 2013 |                                     | First Quarter 2012/13 |                                     | Q1 of<br>2012/13                        |
|------------------------------|--------|----------------------------|-----------------------|------------------------------|------------------------------------|-------------------------------------|-----------------------|-------------------------------------|---|
|                              |        |                            | Actual<br>Revenue     | 1st Q as<br>% of<br>Main app | Actual<br>Revenue                  | Total<br>Rev as %<br>of main<br>app | Actual<br>Revenue     | Total<br>Rev as %<br>of main<br>app | to Q1 of<br>2013/14                     |
|                              |        |                            |                       |                              |                                    |                                     |                       |                                     |   |
| Waste management revenue     |        |                            |                       |                              |                                    |                                     |                       |                                     |   |
| City Of Matlosana            | NW403  | 142 443                    | 16 281                | 11.4%                        | 16 281                             | 11.4%                               | 18 224                | 21.5%                               | (10.7%)                                 |
| Drakenstein                  | WC023  | 80 157                     | 77 934                | 97.2%                        | 77 934                             | 97.2%                               | 68 902                | 85.7%                               | 13.1%                                   |
| Emalahleni (Mp)              | MP312  | 67 707                     | 15 876                | 23.4%                        | 15 876                             | 23.4%                               | 10 564                | 17.5%                               | 50.3%                                   |
| Emfuleni                     | GT421  | 158 854                    | 41 886                | 26.4%                        | 41 886                             | 26.4%                               | 33 941                | 23.3%                               | 23.4%                                   |
| George                       | WC044  | 60 556                     | 40 770                | 67.3%                        | 40 770                             | 67.3%                               | 37 414                | 60.7%                               | 9.0%                                    |
| Gov an Mbeki                 | MP307  | 79 718                     | 21 946                | 27.5%                        | 21 946                             | 27.5%                               | 19 471                | 28.4%                               | 12.7%                                   |
| Madibeng                     | NW372  | 28 697                     | 7 575                 | 26.4%                        | 7 575                              | 26.4%                               | 6 344                 | 20.5%                               | 19.4%                                   |
| Matjhabeng                   | FS184  | 61 528                     | 21 107                | 34.3%                        | 21 107                             | 34.3%                               | -                     | -                                   | -                                       |
| Mbombela                     | MP322  | 73 857                     | 17 177                | 23.3%                        | 17 177                             | 23.3%                               | 15 516                | 26.8%                               | 10.7%                                   |
| Mogale City                  | GT481  | 153 916                    | 46 139                | 30.0%                        | 46 139                             | 30.0%                               | 41 774                | 31.8%                               | 10.4%                                   |
| Msunduzi                     | KZN225 | 89 747                     | 26 619                | 29.7%                        | 26 619                             | 29.7%                               | 24 775                | 17.9%                               | 7.4%                                    |
| New castle                   | KZN252 | 98 464                     | 17 205                | 17.5%                        | 17 205                             | 17.5%                               | 16 089                | -                                   | 6.9%                                    |
| Polokwane                    | LIM354 | 58 077                     | 17 634                | 30.4%                        | 17 634                             | 30.4%                               | 13 189                | 28.6%                               | 33.7%                                   |
| Rustenburg                   | NW373  | 129 965                    | 22 645                | 17.4%                        | 22 645                             | 17.4%                               | 36 478                | 30.6%                               | (37.9%)                                 |
| Sol Plaatje                  | NC091  | 46 844                     | 12 027                | 25.7%                        | 12 027                             | 25.7%                               | 10 949                | 25.2%                               | 9.8%                                    |
| Stellenbosch                 | WC024  | 45 871                     | 36 738                | 80.1%                        | 36 738                             | 80.1%                               | 32 961                | 83.6%                               | 11.5%                                   |
| Stev e Tshwete               | MP313  | 78 681                     | 22 488                | 28.6%                        | 22 488                             | 28.6%                               | 18 840                | 28.8%                               | 19.4%                                   |
| Tlokwe                       | NW402  | 29 008                     | 7 460                 | 25.7%                        | 7 460                              | 25.7%                               | 6 751                 | 24.9%                               | 10.5%                                   |
| uMhlathuze                   | KZN282 | 86 518                     | 21 982                | 25.4%                        | 21 982                             | 25.4%                               | 17 155                | 25.4%                               | 28.1%                                   |
| Total                        |        | 1 570 607                  | 491 490               | 31.3%                        | 491 490                            | 31.3%                               | 429 338               | 32.4%                               | 14.5%                                   |
| R thousands      Code        |        | Main<br>appro-<br>priation | Actual Exp            | 1st Q as<br>% of<br>Main app | Actual Exp                         | Total<br>Exp as %<br>of main<br>app | Actual Exp            | Total<br>Exp as %<br>of main<br>app | Q1 of<br>2012/13<br>to Q1 of<br>2013/14 |
| Waste management expenditure |        |                            |                       |                              |                                    |                                     |                       |                                     |   |
| City Of Matlosana            | NW403  | 45 930                     | 9 876                 | 21.5%                        | 9 876                              | 21.5%                               | 10 497                | 24.0%                               | (5.9%)                                  |
| Drakenstein                  | WC023  | 62 238                     | 8 572                 | 13.8%                        | 8 572                              | 13.8%                               | 6 508                 | 15.3%                               | 31.7%                                   |
| Emalahleni (Mp)              | MP312  | 62 835                     | 13 050                | 20.8%                        | 13 050                             | 20.8%                               | 10 783                | 18.5%                               | 21.0%                                   |
| Emfuleni                     | GT421  | 151 922                    | 21 057                | 13.9%                        | 21 057                             | 13.9%                               | 12 044                | 8.5%                                | 74.8%                                   |
| George                       | WC044  | 46 846                     | 8 160                 | 17.4%                        | 8 160                              | 17.4%                               | 7 466                 | 17.1%                               | 9.3%                                    |
| Gov an Mbeki                 | MP307  | 63 767                     | 11 867                | 18.6%                        | 11 867                             | 18.6%                               | 11 224                | 20.2%                               | 5.7%                                    |
| Madibeng                     | NW372  | 49 873                     | 14 401                | 28.9%                        | 14 401                             | 28.9%                               | 8 293                 | 23.0%                               | 73.7%                                   |
| Matjhabeng                   | FS184  | 84 509                     | 14 856                | 17.6%                        | 14 856                             | 17.6%                               | -                     | -                                   | -                                       |
| Mbombela                     | MP322  | 131 271                    | 28 382                | 21.6%                        | 28 382                             | 21.6%                               | 21 121                | 20.2%                               | 34.4%                                   |
| Mogale City                  | GT481  | 108 764                    | 23 694                | 21.8%                        | 23 694                             | 21.8%                               | 21 953                | 23.8%                               | 7.9%                                    |
| Msunduzi                     | KZN225 | 103 898                    | 18 896                | 18.2%                        | 18 896                             | 18.2%                               | 17 595                | 24.1%                               | 7.4%                                    |
| New castle                   | KZN252 | 92 958                     | -                     | -                            | -                                  | -                                   | -                     | -                                   | -                                       |
| Polokwane                    | LIM354 | 61 478                     | 14 652                | 23.8%                        | 14 652                             | 23.8%                               | 12 456                | 23.0%                               | 17.6%                                   |
| Rustenburg                   | NW373  | 116 076                    | 19 136                | 16.5%                        | 19 136                             | 16.5%                               | 15 850                | 20.0%                               | 20.7%                                   |
| Sol Plaatje                  | NC091  | 41 844                     | 10 756                | 25.7%                        | 10 756                             | 25.7%                               | 8 354                 | 21.7%                               | 28.8%                                   |
| Stellenbosch                 | WC024  | 38 770                     | 5 157                 | 13.3%                        | 5 157                              | 13.3%                               | 6 363                 | 21.2%                               | (19.0%)                                 |
| Stev e Tshwete               | MP313  | 77 429                     | 16 811                | 21.7%                        | 16 811                             | 21.7%                               | 14 367                | 22.5%                               | 17.0%                                   |
| Tlokwe                       | NW402  | -                          | 8 555                 | -                            | 8 555                              | -                                   | 9 169                 | 22.4%                               | (6.7%)                                  |
| uMhlathuze                   | KZN282 | 84 091                     | 21 630                | 25.7%                        | 21 630                             | 25.7%                               | 17 590                | 24.6%                               | 23.0%                                   |
| Total                        |        | 1 424 499                  | 269 507               | 18.9%                        | 269 507                            | 18.9%                               | 211 633               | 19.8%                               | 27.3%                                   |
| Surplus / (Deficit)          |        | 146 108                    | 221 983               |                              | 221 983                            |                                     | 217 704               |                                     |   |

Source: National Treasury Local Government Database

## Aggregated municipal debtors age analysis

Table 6a: National Debtors Age Analysis as at 30 September 2013

| R thousands                                   | 0 - 30 Days       |              | 31 - 60 Days     |             | 61 - 90 Days     |             | Over 90 Days      |              | Total             |               | Consumer debtors written off |            | Provision for impairment loss on consumer debtors |              |
|---|-------------------|--------------|------------------|-------------|------------------|-------------|-------------------|--------------|-------------------|---------------|------------------------------|------------|---|--------------|
|   | Amount            | %            | Amount           | %           | Amount           | %           | Amount            | %            | Amount            | %             | Amount                       | %          | Amount  | %            |
| <b>Debtors Age Analysis By Income Source</b>  |                   |              |                  |             |                  |             |                   |              |                   |               |                              |            |   |              |
| Trade and Other Receivables                   | 2 407 650         | 10.8%        | 1 112 994        | 5.0%        | 799 876          | 3.6%        | 18 019 483        | 80.7%        | 22 340 003        | 24.7%         | 19 882                       | .1%        | 4 974 913   | 22.3%        |
| Trade and Other Receivables                   | 6 501 961         | 40.0%        | 1 311 536        | 8.1%        | 648 687          | 4.0%        | 7 798 128         | 48.0%        | 16 260 312        | 18.0%         | 8 051                        | .0%        | 2 312 087   | 14.2%        |
| Receivables from Non-exchange                 | 4 065 189         | 18.7%        | 1 031 020        | 4.7%        | 1 064 241        | 4.9%        | 15 571 347        | 71.7%        | 21 731 797        | 24.0%         | 58 736                       | .3%        | 4 984 682   | 22.9%        |
| Receivables from Exchange                     | 1 009 884         | 11.9%        | 346 563          | 4.1%        | 286 410          | 3.4%        | 6 867 520         | 80.7%        | 8 510 377         | 9.4%          | 7 252                        | .1%        | 1 491 848   | 17.5%        |
| Receivables from Exchange                     | 598 281           | 9.4%         | 241 384          | 3.8%        | 198 370          | 3.1%        | 5 297 096         | 83.6%        | 6 335 131         | 7.0%          | 9 686                        | .2%        | 738 047   | 11.7%        |
| Receivables from Exchange                     | 89 019            | 5.7%         | 27 494           | 1.8%        | 25 772           | 1.6%        | 1 423 033         | 90.9%        | 1 565 318         | 1.7%          | 17 803                       | 1.1%       | 346 101   | 22.1%        |
| Interest on Arrear Debtor Accounts            | (58 044)          | -0.9%        | 206 855          | 3.4%        | 180 784          | 2.9%        | 5 799 877         | 94.6%        | 6 129 471         | 6.8%          | 10 582                       | .2%        | 845 160   | 13.8%        |
| Recoverable unauthorised, irre                | 1 737             | 236.2%       | 374              | 50.8%       | 320              | 43.5%       | (1 695)           | -230.5%      | 736               | 0.0%          | -                            | -          | 2 830   | 384.7%       |
| Other   | 539 264           | 7.1%         | 213 679          | 2.8%        | 190 559          | 2.5%        | 6 697 101         | 87.7%        | 7 640 603         | 8.4%          | 84 282                       | 1.1%       | 748 886   | 9.8%         |
| <b>Total By Income Source</b>                 | <b>15 154 941</b> | <b>16.7%</b> | <b>4 491 898</b> | <b>5.0%</b> | <b>3 395 018</b> | <b>3.8%</b> | <b>67 471 889</b> | <b>74.5%</b> | <b>90 513 747</b> | <b>100.0%</b> | <b>216 273</b>               | <b>.2%</b> | <b>16 444 555</b>                                 | <b>18.2%</b> |
| <b>Debtors Age Analysis By Customer Group</b> |                   |              |                  |             |                  |             |                   |              |                   |               |                              |            |   |              |
| Organs of State                               | 660 211           | 18.3%        | 333 070          | 9.2%        | 325 474          | 9.0%        | 2 283 318         | 63.4%        | 3 602 073         | 4.0%          | 12 255                       | .3%        | 1 730 605   | 48.0%        |
| Commercial                                    | 6 005 055         | 27.9%        | 1 460 837        | 6.8%        | 893 101          | 4.2%        | 13 152 937        | 61.1%        | 21 511 931        | 23.9%         | 39 219                       | .2%        | 3 702 949   | 17.2%        |
| Households                                    | 5 985 473         | 11.6%        | 2 147 203        | 4.2%        | 1 772 237        | 3.4%        | 41 542 172        | 80.7%        | 51 447 086        | 57.1%         | 122 926                      | .2%        | 11 380 895  | 22.1%        |
| Other   | 2 418 276         | 17.9%        | 531 657          | 3.9%        | 392 100          | 2.9%        | 10 160 453        | 75.2%        | 13 502 485        | 15.0%         | 41 874                       | .3%        | 639 030   | 4.7%         |
| <b>Total By Customer Group</b>                | <b>15 069 016</b> | <b>16.7%</b> | <b>4 472 767</b> | <b>5.0%</b> | <b>3 382 912</b> | <b>3.8%</b> | <b>67 138 880</b> | <b>74.5%</b> | <b>90 063 575</b> | <b>100.0%</b> | <b>216 273</b>               | <b>.2%</b> | <b>17 453 478</b>                                 | <b>19.4%</b> |

Source: National Treasury Local Government Database

## Debtors' age analysis for the metros

Table 6b: Metros Debtors Age Analysis as at 30 September 2013

| R thousands   | 0 - 30 Days       |                    | 31 - 60 Days     |             | 61 - 90 Days     |             | Over 90 Days      |              | Total             |               | Consumer debtors written off |             | Provision for impairment loss on consumer debtors |              |
|---|-------------------|--------------------|------------------|-------------|------------------|-------------|-------------------|--------------|-------------------|---------------|------------------------------|-------------|---|--------------|
|   | Amount            | %                  | Amount           | %           | Amount           | %           | Amount            | %            | Amount            | %             | Amount                       | %           | Amount  | %            |
| <b>1st Quarter Ended 30 September 2013</b>                      |                   |                    |                  |             |                  |             |                   |              |                   |               |                              |             |   |              |
| Buffalo City  | 229 736           | 20.5%              | 59 919           | 5.4%        | 46 179           | 4.1%        | 783 547           | 70.0%        | 1 119 382         | 2.1%          | -                            | -           | -   | -            |
| Cape Town   | 1 506 838         | 23.5%              | 233 510          | 3.6%        | 167 364          | 2.6%        | 4 501 488         | 70.2%        | 6 409 201         | 12.2%         | -                            | -           | -   | -            |
| Ekurhuleni Metro  | 1 676 669         | 17.0%              | 552 674          | 5.6%        | 350 296          | 3.5%        | 7 299 681         | 73.9%        | 9 879 320         | 18.8%         | -                            | -           | -   | -            |
| eThekweni   | 638 717           | 11.1%              | 295 646          | 5.1%        | 176 749          | 3.1%        | 4 646 027         | 80.7%        | 5 757 139         | 11.0%         | 29 990                       | 0.5%        | 2 641 157   | 45.9%        |
| City Of Johannesburg  | 2 684 435         | 16.4%              | 903 823          | 5.1%        | 628 894          | 3.6%        | 13 143 745        | 74.8%        | 17 560 896        | 33.4%         | -                            | -           | -   | -            |
| Mangaung  | 335 846           | 13.2%              | 210 615          | 8.3%        | 148 838          | 5.9%        | 1 840 459         | 72.6%        | 2 535 757         | 4.8%          | 9 181                        | 0.4%        | 1 471 038   | 58.0%        |
| Nelson Mandela Bay  | 1 371 710         | 43.9%              | 240 131          | 7.7%        | 75 259           | 2.4%        | 1 437 489         | 46.0%        | 3 124 590         | 6.0%          | 18 225                       | 0.6%        | 1 598 040   | 51.1%        |
| City Of Tshwane   | 1 723 725         | 28.1%              | 253 264          | 4.1%        | 129 920          | 2.1%        | 4 019 861         | 65.6%        | 6 126 771         | 11.7%         | 7 616                        | 0.1%        | -   | -            |
| <b>Total</b>  | <b>10 367 675</b> | <b>19.7%</b>       | <b>2 749 582</b> | <b>5.2%</b> | <b>1 723 500</b> | <b>3.3%</b> | <b>37 672 297</b> | <b>71.7%</b> | <b>52 513 055</b> | <b>100.0%</b> | <b>65 013</b>                | <b>0.1%</b> | <b>5 710 234</b>                                  | <b>10.9%</b> |
| <b>1st Quarter Ended 30 September 2012</b>                      |                   |                    |                  |             |                  |             |                   |              |                   |               |                              |             |   |              |
| Buffalo City  | 198 916           | 20.3%              | 69 279           | 7.1%        | 45 135           | 4.6%        | 668 926           | 68.1%        | 982 256           | 2.0%          | -                            | -           | -   | -            |
| Cape Town   | 1 245 147         | 19.9%              | 239 623          | 3.8%        | 176 995          | 2.8%        | 4 608 272         | 73.5%        | 6 270 037         | 12.5%         | -                            | -           | -   | -            |
| Ekurhuleni Metro  | 1 623 132         | 14.7%              | 480 618          | 4.4%        | 302 068          | 2.7%        | 8 627 681         | 78.2%        | 11 033 499        | 22.1%         | -                            | -           | -   | -            |
| eThekweni   | 661 314           | 12.4%              | 295 455          | 5.5%        | 226 626          | 4.2%        | 4 151 284         | 77.8%        | 5 334 679         | 10.7%         | 89                           | 0.0%        | -   | -            |
| City Of Johannesburg  | 1 928 912         | 11.5%              | 2 334 915        | 14.0%       | 1 277 774        | 7.6%        | 11 191 220        | 66.9%        | 16 732 822        | 33.5%         | -                            | -           | -   | -            |
| Mangaung  | 297 828           | 14.7%              | 162 900          | 8.0%        | 99 135           | 4.9%        | 1 472 708         | 72.5%        | 2 032 570         | 4.1%          | -                            | -           | -   | -            |
| Nelson Mandela Bay  | 1 138 672         | 45.2%              | 146 358          | 5.8%        | 71 270           | 2.8%        | 1 165 628         | 46.2%        | 2 521 928         | 5.0%          | -                            | -           | -   | -            |
| City Of Tshwane   | 1 516 495         | 29.7%              | 183 580          | 3.6%        | 145 150          | 2.8%        | 3 269 396         | 63.9%        | 5 114 620         | 10.2%         | 33 893                       | 0.7%        | -   | -            |
| <b>Total</b>  | <b>8 610 416</b>  | <b>17.2%</b>       | <b>3 912 729</b> | <b>7.8%</b> | <b>2 344 152</b> | <b>4.7%</b> | <b>35 155 113</b> | <b>70.3%</b> | <b>50 022 411</b> | <b>100.0%</b> | <b>33 982</b>                | <b>0.1%</b> | <b>-</b>  | <b>-</b>     |
| <b>Movement between 30 September 2012 and 30 September 2013</b> |                   |                    |                  |             |                  |             |                   |              |                   |               |                              |             |   |              |
| Buffalo City  | 30 820            | (9 360)            |                  |             | 1 045            |             | 114 622           |              | 137 126           |               |                              |             |   |              |
| Cape Town   | 261 691           | (6 113)            |                  |             | (9 630)          |             | (106 784)         |              | 139 164           |               |                              |             |   |              |
| Ekurhuleni Metro  | 53 536            | 72 056             |                  |             | 48 228           |             | (1 327 999)       |              | (1 154 179)       |               |                              |             |   |              |
| eThekweni   | (22 597)          | 190                |                  |             | (49 877)         |             | 494 743           |              | 422 460           |               |                              |             |   |              |
| City Of Johannesburg  | 955 522           | (1 431 092)        |                  |             | (648 880)        |             | 1 952 525         |              | 828 075           |               |                              |             |   |              |
| Mangaung  | 38 018            | 47 715             |                  |             | 49 703           |             | 367 751           |              | 503 187           |               |                              |             |   |              |
| Nelson Mandela Bay  | 233 038           | 93 773             |                  |             | 3 989            |             | 271 861           |              | 602 661           |               |                              |             |   |              |
| City Of Tshwane   | 207 231           | 69 684             |                  |             | (15 230)         |             | 750 465           |              | 1 012 151         |               |                              |             |   |              |
| <b>Total</b>  | <b>1 757 259</b>  | <b>(1 163 147)</b> |                  |             | <b>(620 652)</b> |             | <b>2 517 184</b>  |              | <b>2 490 644</b>  |               |                              |             |   |              |
| <b>Growth rate Q1 of 2012/13 to Q1 of 2013/14</b>               |                   |                    |                  |             |                  |             |                   |              |                   |               |                              |             |   |              |
| Buffalo City  | 15.5%             | (13.5%)            |                  |             | 2.3%             |             | 17.1%             |              | 14.0%             |               |                              |             |   |              |
| Cape Town   | 21.0%             | (2.6%)             |                  |             | (5.4%)           |             | (2.3%)            |              | 2.2%              |               |                              |             |   |              |
| Ekurhuleni Metro  | 3.3%              | 15.0%              |                  |             | 16.0%            |             | (15.4%)           |              | (10.5%)           |               |                              |             |   |              |
| eThekweni   | (3.4%)            | 0.1%               |                  |             | (22.0%)          |             | 11.9%             |              | 7.9%              |               |                              |             |   |              |
| City Of Johannesburg  | 49.5%             | (61.3%)            |                  |             | (50.8%)          |             | 17.4%             |              | 4.9%              |               |                              |             |   |              |
| Mangaung  | 12.8%             | 29.3%              |                  |             | 50.1%            |             | 25.0%             |              | 24.8%             |               |                              |             |   |              |
| Nelson Mandela Bay  | 20.5%             | 64.1%              |                  |             | 5.6%             |             | 23.3%             |              | 23.9%             |               |                              |             |   |              |
| City Of Tshwane   | 13.7%             | 38.0%              |                  |             | (10.5%)          |             | 23.0%             |              | 19.8%             |               |                              |             |   |              |
| <b>Total</b>  | <b>20.4%</b>      | <b>(29.7%)</b>     |                  |             | <b>(26.5%)</b>   |             | <b>7.2%</b>       |              | <b>5.0%</b>       |               |                              |             |   |              |

Source: National Treasury Local Government Database

Table 6c: Metros debtors age analysis as at 30 September 2013

|   | 0 - 30 Days       |              | 31 - 60 Days     |              | 61 - 90 Days     |             | Over 90 Days      |               | Total             |               | Consumer debtors written off |            | Provision for impairment loss on consumer debtors |              |
|---|-------------------|--------------|------------------|--------------|------------------|-------------|-------------------|---------------|-------------------|---------------|------------------------------|------------|---|--------------|
| R thousands                                   | Amount            | %            | Amount           | %            | Amount           | %           | Amount            | %             | Amount            | %             | Amount                       | %          | Amount  | %            |
| <b>Debtors Age Analysis By Customer Group</b> |                   |              |                  |              |                  |             |                   |               |                   |               |                              |            |   |              |
| Organs of State                               | 169 887           | 22.4%        | 180 257          | 18.8%        | 79 976           | 9.2%        | 1 086 910         | 149.6%        | 1 517 029         | 2.9%          | 1 146                        | .1%        | 177 102   | 15.3%        |
| Commercial                                    | 4 461 589         | 53.1%        | 1 081 074        | 13.0%        | 630 328          | 7.6%        | 10 291 487        | 126.3%        | 16 464 477        | 31.4%         | 12 472                       | .1%        | 1 098 401   | 12.2%        |
| Households                                    | 4 033 267         | 28.4%        | 1 242 399        | 9.0%         | 888 756          | 6.4%        | 21 848 026        | 156.2%        | 28 012 448        | 53.4%         | 42 978                       | .2%        | 4 364 258   | 23.9%        |
| Other   | 1 702 933         | 44.7%        | 245 854          | 11.3%        | 124 440          | 19.7%       | 4 445 875         | 124.2%        | 6 519 102         | 12.4%         | 8 417                        | .1%        | 70 473  | 1.1%         |
| <b>Total By Customer Group</b>                | <b>10 367 675</b> | <b>37.8%</b> | <b>2 749 582</b> | <b>10.4%</b> | <b>1 723 500</b> | <b>6.7%</b> | <b>37 672 297</b> | <b>145.0%</b> | <b>52 513 055</b> | <b>100.0%</b> | <b>65 013</b>                | <b>.2%</b> | <b>5 710 234</b>                                  | <b>16.3%</b> |

Source: National Treasury Local Government Database

## Debtors' age analysis for secondary cities

Table 7a: 19 Secondary cities Debtors Age Analysis as at 30 September 2013

|                   | 0 - 30 Days      |              | 31 - 60 Days   |             | 61 - 90 Days   |             | Over 90 Days      |              | Total             |               | Consumer debtors written off |             | Provision for impairment loss on consumer debtors |             |
|-------------------|------------------|--------------|----------------|-------------|----------------|-------------|-------------------|--------------|-------------------|---------------|------------------------------|-------------|---|-------------|
| R thousands       | Amount           | %            | Amount         | %           | Amount         | %           | Amount            | %            | Amount            | %             | Amount                       | %           | Amount  | %           |
| City Of Matlosana | 115 682          | 10.4%        | 55 004         | 4.9%        | 49 172         | 4.4%        | 894 509           | 80.3%        | 1 114 366         | 6.8%          | -                            | -           | -   | -           |
| Drakenstein       | 114 969          | 38.3%        | 20 017         | 6.7%        | 12 503         | 4.2%        | 153 048           | 50.9%        | 300 538           | 1.8%          | -                            | -           | -   | -           |
| Emalahleni (Mp)   | 120 335          | 11.2%        | 69 689         | 6.5%        | 42 039         | 3.9%        | 840 263           | 78.4%        | 1 072 325         | 6.6%          | -                            | -           | -   | -           |
| Emfuleni          | 260 539          | 7.4%         | 179 071        | 5.1%        | 146 291        | 4.2%        | 2 916 935         | 83.3%        | 3 502 835         | 21.4%         | 73 017                       | 2.1%        | -   | -           |
| George            | 77 768           | 46.4%        | 5 908          | 3.5%        | 3 774          | 2.3%        | 80 047            | 47.8%        | 167 498           | 1.0%          | 1 098                        | 0.7%        | -   | -           |
| Govan Mbeki       | 32 297           | 4.6%         | 20 340         | 2.9%        | 29 532         | 4.2%        | 623 514           | 88.4%        | 705 682           | 4.3%          | -                            | -           | -   | -           |
| Madibeng          | 75 102           | 7.8%         | 54 023         | 5.6%        | 43 018         | 4.5%        | 788 676           | 82.1%        | 960 820           | 5.9%          | -                            | -           | -   | -           |
| Matjhabeng        | 103 002          | 5.2%         | 60 844         | 3.1%        | 57 172         | 2.9%        | 1 742 121         | 88.7%        | 1 963 139         | 12.0%         | -                            | -           | -   | -           |
| Mbombela          | 82 779           | 18.0%        | 1 113          | 0.2%        | 23 169         | 5.0%        | 351 918           | 76.7%        | 458 979           | 2.8%          | -                            | -           | -   | -           |
| Mogale City       | 257 574          | 28.6%        | 16 002         | 1.8%        | 17 524         | 1.9%        | 610 644           | 67.7%        | 901 743           | 5.5%          | -                            | -           | -   | -           |
| Msunduzi          | -                | -            | -              | -           | -              | -           | -                 | -            | -                 | -             | -                            | -           | -   | -           |
| Newcastle         | 57 631           | 7.1%         | 26 359         | 3.2%        | 21 254         | 2.6%        | 709 129           | 87.1%        | 814 373           | 5.0%          | -                            | -           | -   | -           |
| Polokwane         | 668              | 0.1%         | 33 069         | 7.0%        | 25 075         | 5.3%        | 415 548           | 87.6%        | 474 360           | 2.9%          | -                            | -           | -   | -           |
| Rustenburg        | 177 377          | 9.7%         | 77 925         | 4.2%        | 39 999         | 2.2%        | 1 538 815         | 83.9%        | 1 834 116         | 11.2%         | -                            | -           | -   | -           |
| Sol Plaatje       | 500 232          | 38.6%        | 39 070         | 3.0%        | 117 066        | 9.0%        | 640 374           | 49.4%        | 1 296 741         | 7.9%          | -                            | -           | 428 605   | 33.1%       |
| Stellenbosch      | 43 403           | 23.8%        | 5 381          | 3.0%        | 34 740         | 19.1%       | 98 710            | 54.2%        | 182 234           | 1.1%          | -                            | -           | -   | -           |
| Steve Tshwete     | 44 605           | 49.0%        | 5 516          | 6.1%        | 3 472          | 3.8%        | 37 473            | 41.1%        | 91 067            | 0.6%          | -                            | -           | -   | -           |
| Tlokwe            | 106 830          | 45.4%        | 6 792          | 2.9%        | 5 377          | 2.3%        | 116 132           | 49.4%        | 235 131           | 1.4%          | -                            | -           | -   | -           |
| uMhlathuze        | 188 169          | 67.2%        | 13 923         | 5.0%        | 10 076         | 3.6%        | 68 032            | 24.3%        | 280 200           | 1.7%          | -                            | -           | -   | -           |
| <b>Total</b>      | <b>2 358 961</b> | <b>14.4%</b> | <b>690 048</b> | <b>4.2%</b> | <b>681 252</b> | <b>4.2%</b> | <b>12 625 887</b> | <b>77.2%</b> | <b>16 356 149</b> | <b>100.0%</b> | <b>74 115</b>                | <b>0.5%</b> | <b>428 605</b>                                    | <b>2.6%</b> |

Source: National Treasury Local Government Database

Table 7b: Secondary cities Debtors Age Analysis as at 30 September 2013

|   | 0 - 30 Days      |              | 31 - 60 Days   |             | 61 - 90 Days   |             | Over 90 Days      |              | Total             |               | Consumer debtors written off |            | Provision for impairment loss on consumer debtors |             |
|---|------------------|--------------|----------------|-------------|----------------|-------------|-------------------|--------------|-------------------|---------------|------------------------------|------------|---|-------------|
| R thousands                                   | Amount           | %            | Amount         | %           | Amount         | %           | Amount            | %            | Amount            | %             | Amount                       | %          | Amount  | %           |
| <b>Debtors Age Analysis By Customer Group</b> |                  |              |                |             |                |             |                   |              |                   |               |                              |            |   |             |
| Organs of State                               | 284 738          | 31.0%        | 36 434         | 4.0%        | 135 215        | 14.7%       | 460 857           | 50.2%        | 917 244           | 5.6%          | 9 962                        | 1.1%       | 129 721   | 14.1%       |
| Commercial                                    | 1 018 081        | 40.1%        | 181 116        | 7.1%        | 121 071        | 4.8%        | 1 218 098         | 48.0%        | 2 538 366         | 15.5%         | 18 749                       | .7%        | 130 460   | 5.1%        |
| Households                                    | 932 984          | 8.5%         | 425 076        | 3.9%        | 373 801        | 3.4%        | 9 241 998         | 84.2%        | 10 973 858        | 67.1%         | 39 567                       | .4%        | 159 679   | 1.5%        |
| Other   | 123 158          | 6.4%         | 47 423         | 2.5%        | 51 164         | 2.7%        | 1 704 935         | 88.5%        | 1 926 680         | 11.8%         | 5 837                        | .3%        | 8 745   | .5%         |
| <b>Total By Customer Group</b>                | <b>2 358 961</b> | <b>14.4%</b> | <b>690 048</b> | <b>4.2%</b> | <b>681 252</b> | <b>4.2%</b> | <b>12 625 887</b> | <b>77.2%</b> | <b>16 356 149</b> | <b>100.0%</b> | <b>74 115</b>                | <b>.5%</b> | <b>428 605</b>                                    | <b>2.6%</b> |

Source: National Treasury Local Government Database



## Collection rates

**Table 8a: National collection rate as at 30 September 2013**

| R thousands                           | Budget year 2013/14 |                |              |
|---------------------------------------|---------------------|----------------|--------------|
|                                       | Original Budget     | Q1 Sept Actual | YTD Actual   |
| <b>Collection Rate</b>                | <b>94.53</b>        | <b>84.11</b>   | <b>84.11</b> |
| Property rates                        | 99.42               | 70.78          | 70.78        |
| Service charges                       | 93.65               | 89.52          | 89.52        |
| Service charges - electricity revenue | 94.39               | 89.80          | 89.80        |
| Service charges - water revenue       | 92.38               | 87.61          | 87.61        |
| Service charges - sanitation revenue  | 90.26               | 79.79          | 79.79        |
| Service charges - refuse revenue      | 92.78               | 84.05          | 84.05        |
| Service charges - other               | 98.21               | 247.86         | 247.86       |
| Interest earned - outstanding debtors | 65.99               | 74.25          | 74.25        |

Source: National Treasury Local Government Database

**Table 8b: Metros collection rate as at 30 September 2013**

| R thousands                           | Budget year 2013/14 |                |              |
|---------------------------------------|---------------------|----------------|--------------|
|                                       | Original Budget     | Q1 Sept Actual | YTD Actual   |
| <b>Collection Rate</b>                | <b>95.41</b>        | <b>89.29</b>   | <b>89.29</b> |
| Property rates                        | 96.19               | 74.06          | 74.06        |
| Service charges                       | 95.44               | 94.67          | 94.67        |
| Service charges - electricity revenue | 96.18               | 92.07          | 92.07        |
| Service charges - water revenue       | 93.00               | 97.42          | 97.42        |
| Service charges - sanitation revenue  | 89.81               | 96.46          | 96.46        |
| Service charges - refuse revenue      | 93.66               | 102.75         | 102.75       |
| Service charges - other               | 1 228 158           | 352 476        | 352 476      |
| Interest earned - outstanding debtors | 767 162             | 322 715        | 322 715      |

Source: National Treasury Local Government Database

**Table 8c: Secondary cities collection rate as at 30 September 2013**

| R thousands                           | Budget year 2013/14 |                |              |
|---------------------------------------|---------------------|----------------|--------------|
|                                       | Original Budget     | Q1 Sept Actual | YTD Actual   |
| <b>Collection Rate</b>                | <b>96.36</b>        | <b>77.15</b>   | <b>77.15</b> |
| Property rates                        | 121.14              | 78.35          | 78.35        |
| Service charges                       | 91.08               | 77.23          | 77.23        |
| Service charges - electricity revenue | 90.94               | 81.58          | 81.58        |
| Service charges - water revenue       | 91.79               | 61.10          | 61.10        |
| Service charges - sanitation revenue  | 91.78               | 57.00          | 57.00        |
| Service charges - refuse revenue      | 91.13               | 52.53          | 52.53        |
| Service charges - other               | 82.92               | 1 101.12       | 1 101.12     |
| Interest earned - outstanding debtors | 76.89               | 59.46          | 59.46        |

Source: National Treasury Local Government Database

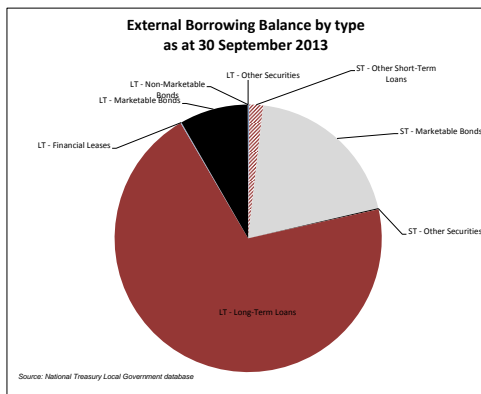
## Aggregated municipal creditors age analysis

**Table 9: Creditor Age Analysis as at 30 September 2013**

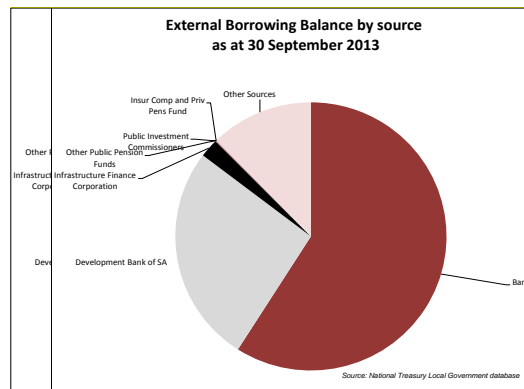
| R thousands   | 0 - 30 Days       |              | 30 - 60 Days   |             | 60 - 90 Days   |             | Over 90 Days     |              | Total             |               |
|---------------|-------------------|--------------|----------------|-------------|----------------|-------------|------------------|--------------|-------------------|---------------|
|               | Amount            | %            | Amount         | %           | Amount         | %           | Amount           | %            | Amount            | %             |
| Eastern Cape  | 758 310           | 86.9%        | 48 244         | 5.5%        | 22 132         | 2.5%        | 44 024           | 5.0%         | 872 710           | 5.3%          |
| Free State    | 390 101           | 20.6%        | 122 195        | 6.5%        | 227 580        | 12.0%       | 1 149 397        | 60.8%        | 1 889 273         | 11.5%         |
| Gauteng       | 6 054 563         | 91.3%        | 307 648        | 4.6%        | 34 047         | 0.5%        | 235 094          | 3.5%         | 6 631 352         | 40.4%         |
| KwaZulu-Natal | 1 772 134         | 62.6%        | 68 092         | 2.4%        | 263 874        | 9.3%        | 725 130          | 25.6%        | 2 829 229         | 17.3%         |
| Limpopo       | 162 633           | 35.2%        | 33 515         | 7.3%        | 26 948         | 5.8%        | 238 611          | 51.7%        | 461 707           | 2.8%          |
| Mpumalanga    | 441 443           | 24.2%        | 255 273        | 14.0%       | 227 060        | 12.5%       | 897 593          | 49.3%        | 1 821 369         | 11.1%         |
| Northern Cape | 114 649           | 39.9%        | 23 443         | 8.2%        | 36 151         | 12.6%       | 112 952          | 39.3%        | 287 195           | 1.8%          |
| North West    | 246 280           | 24.5%        | 125 857        | 12.5%       | 63 046         | 6.3%        | 570 449          | 56.7%        | 1 005 633         | 6.1%          |
| Western Cape  | 568 809           | 95.2%        | 1 780          | 0.3%        | 5 532          | 0.9%        | 21 434           | 3.6%         | 597 556           | 3.6%          |
| <b>Total</b>  | <b>10 508 921</b> | <b>64.1%</b> | <b>986 047</b> | <b>6.0%</b> | <b>906 371</b> | <b>5.5%</b> | <b>3 994 684</b> | <b>24.4%</b> | <b>16 396 024</b> | <b>100.0%</b> |

Source: National Treasury Local Government Database

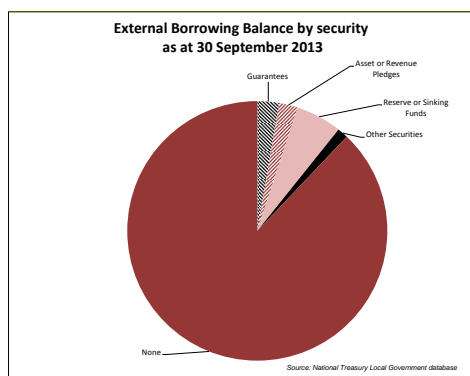
## Borrowing instruments



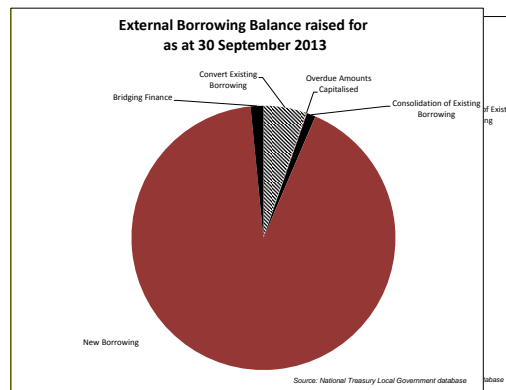
| Type                        | Balance (R'000)   |
|-----------------------------|-------------------|
| ST - Bank Overdraft         | 61 060            |
| ST - Other Short-Term Loans | 879 235           |
| ST - Marketable Bonds       | 10 147 400        |
| ST - Non-Marketable Bonds   |                   |
| ST - Other Securities       | 70 782            |
| LT - Long-Term Loans        | 36 333 837        |
| LT - Instalment Credit      | 48 857            |
| LT - Financial Leases       | 12 777            |
| LT - Marketable Bonds       | 4 300 000         |
| LT - Non-Marketable Bonds   | 6 805             |
| LT - Other Securities       | 15 704            |
| <b>TOTAL</b>                | <b>51 876 457</b> |



| Source                             | Balance (R'000)   | Balance (R'000)   |
|------------------------------------|-------------------|-------------------|
| General Public                     | 2 665             | 2 665             |
| Banks                              | 30 628 884        | 30 628 884        |
| Development Bank of SA             | 13 636 161        | 13 636 161        |
| Infrastructure Finance Corporation | 1 166 183         | 1 166 183         |
| Public Investment Funds            | 34 074            | 34 074            |
| Insur Comp and Priv Pens Fund      | 34 757            | 34 757            |
| Municipal Pension Funds            | 43                | 43                |
| Other Public Pension Funds         | 67                | 67                |
| Unit Trusts                        |                   |                   |
| Internal Funds                     | 533               | 533               |
| Other Sources                      | 6 373 090         | 6 373 090         |
| <b>TOTAL</b>                       | <b>51 876 457</b> | <b>51 876 457</b> |

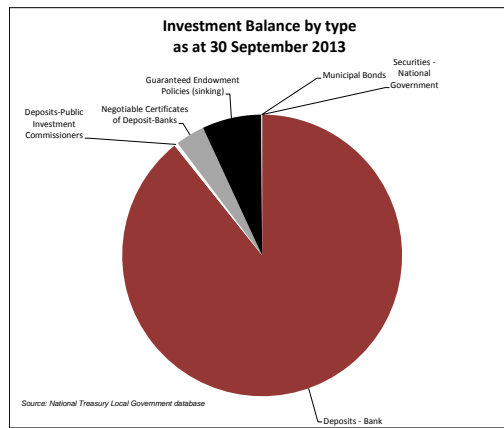


| Security                 | Balance (R'000)   |
|--------------------------|-------------------|
| Guarantees               | 1 401 943         |
| Asset or Revenue Pledges | 1 212 048         |
| Bond Insurance           |                   |
| Reserve or Sinking Funds | 2 957 233         |
| Other Securities         | 690 128           |
| None                     | 45 615 105        |
| <b>TOTAL</b>             | <b>51 876 457</b> |

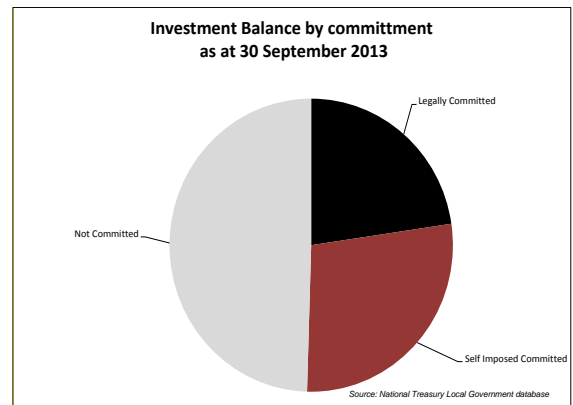


| Raised For                          | Balance (R'000)   |
|-------------------------------------|-------------------|
| Convert Existing Borrowing          | 2 704 735         |
| Overdue Amounts Capitalised         | 73 598            |
| Consolidation of Existing Borrowing | 559 201           |
| New Borrowing                       | 47 724 870        |
| Bridging Finance                    | 814 053           |
| Other                               |                   |
| <b>TOTAL</b>                        | <b>51 876 457</b> |

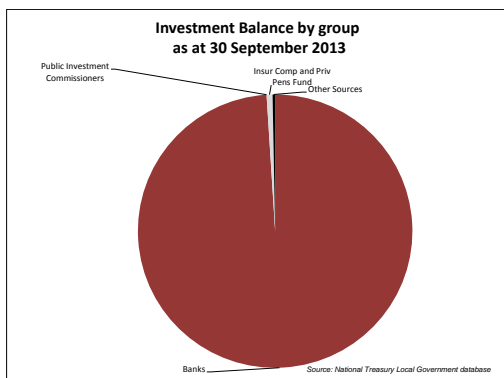
## Long-term Investments



| Type                                     | Balance (R'000)   |
|--|-------------------|
| Securities - National Government         | 154               |
| Deposits - Bank                          | 11 089 500        |
| Deposits-Public Investment Commissioners | 55 215            |
| Negotiable Certificates of Deposit-Banks | 419 539           |
| Guaranteed Endowment Policies (sinking)  | 850 673           |
| Municipal Bonds                          | 12 218            |
| Other                                    |                   |
| <b>TOTAL</b>                             | <b>12 427 299</b> |



| Committed              | Balance (R'000)   |
|------------------------|-------------------|
| Legally Committed      | 2 815 888         |
| Self Imposed Committed | 3 455 848         |
| Not Committed          | 6 155 563         |
| Other                  |                   |
| <b>TOTAL</b>           | <b>12 427 299</b> |



| Group                           | Balance (R'000)   |
|---------------------------------|-------------------|
| Banks                           | 12 302 879        |
| Public Investment Commissioners | 142               |
| Insur Comp and Priv Pens Fund   | 86 805            |
| Other Sources                   | 37 473            |
| <b>TOTAL</b>                    | <b>12 427 299</b> |

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

1st Quarter Ended 30 September 2013

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

### CONSOLIDATION OF ALL MUNICIPALITIES

|   |   |                          |                      |                            | Year to date                 |   | First Quarter   |   | YTD Expenditure                                 |  | % Changes from 1st to 1st Q                     |  | % Changes for the 1st Q                             |  | Approved Roll Over         |                                      |
|---|---|--------------------------|----------------------|----------------------------|------------------------------|---|---|---|---|--|---|--|---|--|----------------------------|--------------------------------------|
|   | Division of<br>revenue Act No. 5<br>of 2012 | Adjustment (Mid<br>year) | Other<br>Adjustments | Total Available<br>2013/14 | Approved<br>payment schedule | Transferred to<br>municipalities for<br>direct grants | Actual<br>expenditure<br>National<br>Department by 30<br>September 2013 | Actual<br>expenditure by<br>municipalities by<br>30 September<br>2013 | Actual<br>expenditure<br>National<br>Department | Actual<br>expenditure by<br>municipalities | Actual<br>expenditure<br>National<br>Department | Actual<br>expenditure by<br>municipalities | Exp as % of<br>Allocation<br>National<br>Department | Exp as % of<br>Allocation by<br>municipalities | Total Available<br>2013/14 | YTD expenditure<br>by municipalities |
| R thousands   |   |                          |                      |                            |                              |   |   |   |   |  |   |  |   |  |                            |                                      |
| National Treasury (Vote 10)   |   |                          |                      |                            |                              |   |   |   |   |  |   |  |   |  |                            |                                      |
| Local Government Financial Management Grant                                 | 424,798                                     | -                        |                      | 424,798                    | 424,798                      | 424,798   | 93,480  | 88,302  | 93,480  | 88,302                                     | -   | -  | 22.0%   | 20.8%  |                            |                                      |
| Infrastructure Skills Development Grant                                     | 98,500                                      | -                        |                      | 98,500                     | 40,100                       | 40,100  | 18,278  | 8,218   | 18,278  | 8,218                                      | -   | -  | 18.6%   | 8.3%   |                            |                                      |
| Integrated City Development Grant   | 40,000                                      | -                        |                      | 40,000                     | 20,001                       | 20,001  | -   | -   | -   | -  | -   | -  | -   | -  |                            |                                      |
| Neighbourhood Development Partnership (Schedule 6)                          | 598,041                                     | -                        |                      | 598,041                    | 243,814                      | 237,769   | 97,561  | 51,350  | 97,561  | 51,350                                     | -   | -  | 16.3%   | 8.6%   |                            |                                      |
| Neighbourhood Development Partnership (Schedule 7)                          | 55,000                                      | -                        |                      | 55,000                     | 22,782                       | -   | -   | -   | -   | -  | -   | -  | -   | -  |                            |                                      |
| Sub-Total Vote  | 1,216,339                                   | -                        |                      | 1,216,339                  | 751,495                      | 722,668   | 209,319   | 147,870   | 209,319   | 147,870                                    | -   | -  | 18.0%   | 12.7%  | -                          | -                                    |
| Cooperative Governance (Vote 3)   |   |                          |                      |                            |                              |   |   |   |   |  |   |  |   |  |                            |                                      |
| Municipal Systems Improvement Grant   | 240,307                                     | -                        |                      | 240,307                    | 240,307                      | 240,307   | 5,438   | 46,430  | 5,438   | 46,430                                     | -   | -  | 2.3%  | 19.3%  |                            |                                      |
| Disaster Relief Funds   | 121,785                                     | -                        |                      | 121,785                    | 121,785                      | 121,785   | 25,691  | 11,895  | 25,691  | 11,895                                     | -   | -  | 21.1%   | 9.8%   |                            |                                      |
| Internally Displaced People Management Grant                                | -   | -                        |                      | -                          | -                            | -   | -   | -   | -   | -  | -   | -  | -   | -  |                            |                                      |
| Sub-Total Vote  | 362,092                                     | -                        |                      | 362,092                    | 362,092                      | 362,092   | 31,129  | 58,325  | 31,129  | 58,325                                     | -   | -  | 8.6%  | 16.1%  | -                          | -                                    |
| Transport (Vote 37)   |   |                          |                      |                            |                              |   |   |   |   |  |   |  |   |  |                            |                                      |
| Public Transport Infrastructure and Systems Grant                           | 4,668,676                                   | -                        |                      | 4,668,676                  | 1,036,241                    | 1,036,241   | 551,116   | 476,244   | 551,116   | 476,244                                    | -   | -  | 11.8%   | 10.2%  |                            |                                      |
| Public Transport Network Operations Grant                                   | 881,305                                     | -                        |                      | 881,305                    | 143,362                      | 118,362   | 62,627  | 104,773   | 62,627  | 104,773                                    | -   | -  | 7.1%  | 11.9%  |                            |                                      |
| Rural Transport Grant   | 52,205                                      | -                        |                      | 52,205                     | 52,205                       | 52,205  | 7,355   | 5,517   | 7,355   | 5,517                                      | -   | -  | 14.1%   | 10.6%  |                            |                                      |
| Sub-Total Vote  | 5,602,186                                   | -                        |                      | 5,602,186                  | 1,231,808                    | 1,206,808   | 621,098   | 586,533   | 621,098   | 586,533                                    | -   | -  | 11.1%   | 10.5%  | -                          | -                                    |
| Public Works (Vote 6)   |   |                          |                      |                            |                              |   |   |   |   |  |   |  |   |  |                            |                                      |
| Expanded Public Works Programme Integrated Grant (Municipality)             | 610,674                                     | -                        |                      | 610,674                    | 244,271                      | 244,271   | 66,101  | 109,576   | 66,101  | 109,576                                    | -   | -  | 10.8%   | 17.9%  |                            |                                      |
| Sub-Total Vote  | 610,674                                     | -                        |                      | 610,674                    | 244,271                      | 244,271   | 66,101  | 109,576   | 66,101  | 109,576                                    | -   | -  | 10.8%   | 17.9%  | -                          | -                                    |
| Energy (Vote 29)  |   |                          |                      |                            |                              |   |   |   |   |  |   |  |   |  |                            |                                      |
| Integrated National Electrification Programme (Municipal) Grant             | 1,636,572                                   | -                        |                      | 1,636,572                  | 905,462                      | 832,514   | 90,645  | 160,951   | 90,645  | 160,951                                    | -   | -  | 5.5%  | 9.8%   |                            |                                      |
| National Electrification Programme (Allocation in-kind) Grant               | 2,141,027                                   | -                        |                      | 2,141,027                  | 922,252                      | -   | -   | -   | -   | -  | -   | -  | -   | -  |                            |                                      |
| Backlogs in the Electrification of Clinics and Schools (Allocation in-kind) | -   | -                        |                      | -                          | -                            | -   | -   | -   | -   | -  | -   | -  | -   | -  |                            |                                      |
| Electricity Demand Side Management (Municipal) Grant                        | 180,722                                     | -                        |                      | 180,722                    | 12,660                       | 7,596   | -   | 12,862  | -   | 12,862                                     | -   | -  | -   | 7.1%   |                            |                                      |
| Electricity Demand Side Management (Eskom) Grant                            | -   | -                        |                      | -                          | -                            | -   | -   | -   | -   | -  | -   | -  | -   | -  |                            |                                      |
| Sub-Total Vote  | 3,958,321                                   | -                        |                      | 3,958,321                  | 1,840,374                    | 840,110   | 90,645  | 173,813   | 90,645  | 173,813                                    | -   | -  | 5.0%  | 9.6%   | -                          | -                                    |
| Water Affairs (Vote 38)   |   |                          |                      |                            |                              |   |   |   |   |  |   |  |   |  |                            |                                      |
| Backlogs in Water and Sanitation at Clinics and Schools Grant               | -   | -                        |                      | -                          | -                            | -   | -   | -   | -   | -  | -   | -  | -   | -  |                            |                                      |
| Implementation of Water Services Projects                                   | -   | -                        |                      | -                          | -                            | -   | -   | -   | -   | -  | -   | -  | -   | -  |                            |                                      |
| Regional Bulk Infrastructure Grant  | 3,203,397                                   | -                        |                      | 3,203,397                  | 966,210                      | -   | -   | -   | -   | -  | -   | -  | -   | -  |                            |                                      |
| Water Services Operating and Transfer Subsidy Grant (Schedule 6)            | 420,945                                     | -                        |                      | 420,945                    | 107,079                      | 103,329   | 15,275  | 87,895  | 15,275  | 87,895                                     | -   | -  | 3.6%  | 20.9%  |                            |                                      |
| Water Services Operating and Transfer Subsidy Grant (Schedule 7)            | 138,894                                     | -                        |                      | 138,894                    | 69,182                       | -   | -   | -   | -   | -  | -   | -  | -   | -  |                            |                                      |
| Municipal Drought Relief Grant  | -   | -                        |                      | -                          | -                            | -   | -   | -   | -   | -  | -   | -  | -   | -  |                            |                                      |
| Municipal Water Infrastructure Grant  | 602,965                                     | -                        |                      | 602,965                    | 106,604                      | 91,431  | 6,437   | 9,396   | 6,437   | 9,396                                      | -   | -  | 1.1%  | 1.6%   |                            |                                      |
| Sub-Total Vote  | 4,366,201                                   | -                        |                      | 4,366,201                  | 1,249,075                    | 194,760   | 21,712  | 97,291  | 21,712  | 97,291                                     | -   | -  | 2.1%  | 9.5%   | -                          | -                                    |
| Sport and Recreation South Africa (Vote 19)                                 |   |                          |                      |                            |                              |   |   |   |   |  |   |  |   |  |                            |                                      |
| 2013 Africa Cup of Nations Host City Operating Grant                        | -   | -                        |                      | -                          | -                            | -   | -   | -   | -   | -  | -   | -  | -   | -  |                            |                                      |
| 2014 African Nations Championship Host City Operating Grant                 | 63,000                                      | -                        |                      | 63,000                     | 63,000                       | -   | -   | -   | -   | -  | -   | -  | -   | -  |                            |                                      |
| Sub-Total Vote  | 63,000                                      | -                        |                      | 63,000                     | 63,000                       | -   | -   | -   | -   | -  | -   | -  | -   | -  | -                          | -                                    |
| Human Settlements (Vote 31)   |   |                          |                      |                            |                              |   |   |   |   |  |   |  |   |  |                            |                                      |
| Rural Households Infrastructure Grant                                       | 106,721                                     | -                        |                      | 106,721                    | 53,360                       | -   | -   | -   | -   | -  | -   | -  | -   | -  |                            |                                      |
| Sub-Total Vote  | 106,721                                     | -                        |                      | 106,721                    | 53,360                       | -   | -   | -   | -   | -  | -   | -  | -   | -  | -                          | -                                    |
| Sub-Total   | 16,285,534                                  | -                        |                      | 16,285,534                 | 5,795,475                    | 3,570,709   | 1,040,004   | 1,173,408   | 1,040,004                                       | 1,173,408                                  | -   | -  | 9.8%  | 11.0%  | -                          | -                                    |
| Cooperative Governance (Vote 3)   |   |                          |                      |                            |                              |   |   |   |   |  |   |  |   |  |                            |                                      |
| Municipal Infrastructure Grant  | 14,332,060                                  | -                        |                      | 14,332,060                 | 4,541,659                    | 4,541,659   | 2,434,944   | 2,597,933   | 2,434,944                                       | 2,597,933                                  | -   | -  | 17.0%   | 18.1%  |                            |                                      |
| Sub-Total Vote  | 14,332,060                                  | -                        |                      | 14,332,060                 | 4,541,659                    | 4,541,659   | 2,434,944   | 2,597,933   | 2,434,944                                       | 2,597,933                                  | -   | -  | 17.0%   | 18.1%  | -                          | -                                    |
| Sub-Total   | 14,332,060                                  | -                        |                      | 14,332,060                 | 4,541,659                    | 4,541,659   | 2,434,944   | 2,597,933   | 2,434,944                                       | 2,597,933                                  | -   | -  | 17.0%   | 18.1%  | -                          | -                                    |
| Total   | 30,617,594                                  | -                        |                      | 30,617,594                 | 10,337,134                   | 8,112,368   | 3,474,948   | 3,771,342   | 3,474,948                                       | 3,771,342                                  | -   | -  | 13.9%   | 15.1%  | -                          | -                                    |