



national treasury

Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

MEDIA STATEMENT

LOCAL GOVERNMENT REVENUE AND EXPENDITURE: THIRD QUARTER LOCAL GOVERNMENT SECTION 71 REPORT

FOR THE PERIOD: 1 JULY 2018 – 31 MARCH 2019

National Treasury has today released local government's revenue and expenditure; as well as spending on conditional grants for the third quarter of the 2018/19 financial year. The data presented in this report covers the third quarter of the municipal financial year ending on 31 March 2019.

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

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

KEY TRENDS:

Aggregate trends

1. As at 31 March 2019, municipalities on aggregate spent 61.7 per cent or R274.8 billion of the total adjusted expenditure budget of R445.2 billion. In respect of revenue, aggregated billing and other revenue amounted to 69.6 per cent or R305.6 billion of a total adjusted revenue budget of R438.9 billion.
2. Capital expenditure amounts to R30.1 billion or 41.1 per cent of the adjusted capital budget of R73.2 billion.
3. The adjusted operating expenditure budget amounts to R372 billion, of which R244.7 billion or 65.8 per cent was spent by 31 March 2019.
4. In terms of the budgeted monthly statements in support of the adjusted budgets, municipalities reported the following aggregated performance:
 - **Revenue collection** – 3.4 per cent or R9 billion over performance against monthly forecasts;
 - **Operational expenditure** – 3.9 per cent or R9.9 billion under performance against monthly forecasts; and

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- **Capital expenditure** – 45.2 per cent or R24.8 billion under performance against monthly forecasts.
5. Municipalities have made marginal downward adjustments to the budgeted expenditure for salaries and wages from R113.6 billion to R112.9 billion. The reduction is primarily from categories A and C municipalities. Employee related cost constitutes 32.1 per cent of their total operational expenditure budget of R372 billion. At 31 March 2019 spending is 69.6 per cent or R78.6 billion.
 6. Metropolitan municipalities achieved 70.3 per cent or R182 billion of billed and other revenue against the total adjusted revenue budget of R258.8 billion.
 7. Aggregated year-to-date total expenditure for metros amounts to R164.7 billion or 64.4 per cent of their adjusted budgeted expenditure of R255.9 billion.
 8. Aggregated year-to-date operating expenditure for metros amounts to R150.7 billion or 69.2 per cent of the adjusted operational budget. Operating expenditure constitutes 84 per cent of the total expenditure budget.
 9. The aggregated adjusted capital budget for metros in the 2018/19 financial year is R38 billion of which 36.1 per cent or R14.1 billion has been spent as at 31 March 2019.
 10. In aggregate, metropolitan municipalities recorded an over performance of 7.0 per cent or R11 billion on revenue collection, an over performance of 1.7 per cent or R2.5 billion on operational expenditure and under performance of 50.6 per cent or R14.4 billion on capital expenditure.
 11. As shown in the figure below, when billed revenue is measured against their actual expenditure, the performance of metros shows surpluses across all four core services for the third quarter 2018/19. This does not take into account secondary costs or actual collections.
 - Billed water revenue totaled R23.9 billion against expenditure of R21.8 billion;
 - Billed electricity revenue totaled R56.3 billion against expenditure of R51 billion;
 - Billed waste water management revenue totaled R8.9 billion against expenditure of R5.5 billion; and
 - Billed waste management revenue totaled R7 billion against expenditure R6.1 billion.
 12. The performance of secondary cities against the adjusted budget for the four core services shows (see figure below) surpluses for the third quarter of 2018/19. This also excludes secondary costs and actual collections:
 - Billed water revenue totaled R5.2 billion against expenditure of R4.3 billion;
 - Billed electricity revenue totaled R14 billion against expenditure of R11.1 billion;
 - Billed waste water management revenue totaled R2.1 billion against expenditure of R1.2 billion; and
 - Billed waste management revenue totaled R1.9 billion against expenditure of R1.3 billion.
 13. As at 31 March 2019, aggregated revenue for secondary cities accounts for 67.7 per cent or R41 billion of their total adjusted revenue budget of R60.5 billion. A year-on-year comparison shows that the total revenue on average has decreased by 8.5 per cent when compared to the same period in 2017/18.
 14. The year-to-date operating expenditure level of the secondary cities is 62.7 per cent or R34 billion of the total adjusted operating budget of R54.3 billion for the 2018/19 financial year.
 15. Capital spending levels for secondary cities are low at an average of 44.6 per cent or R4.1

billion of the adjusted capital budget of R9.1 billion. Low capital spending has potentially serious implications for the government's ability to meet the targets for expanded access to water, sanitation, electricity and job creation.

16. Secondary cities reported an under performance of 5 per cent or R2 billion when measured against monthly budgeted billed revenue, while there is an under performance of 10.5 per cent or R4 billion on operational expenditure and R2.8 billion or 40.5 per cent on capital expenditure.
17. Aggregate municipal consumer debts amounted to R162.9 billion (compared to R184.7 billion reported in the previous quarter this year) as at 31 March 2019. A total amount of R10.2 billion or 6.3 per cent has been written off as bad debt. Government accounts for 6.1 per cent or R10 billion.
18. It needs to be acknowledged that the outstanding debt of **R162.9 billion** is inclusive of debt older than 90 days (historic debt that has accumulated over an extended period), interest on arrears and other recoveries. Municipalities are encouraged to apply their credit control and debt collection policies to recover outstanding debt.
19. An inverse relationship between municipality's ability to collect its debt and its funding exists. There have been more unfunded budgets (adopted and adjusted) with the growth of debt exceeding 90 days.
20. The actual debt owed to municipalities in the below 90 days' category amounts to **R29.4 billion**. This should not be interpreted that the National Treasury by implication suggests that the balance must be written-off by municipalities.
21. Metropolitan municipalities are owed R83.9 billion (R100.45 billion reported in the second quarter) in outstanding debt as at 31 March 2019. This is a decrease of R16.5 billion when compared to the previous quarter's publication. A year-to-year comparison shows that this is an increase of R9.9 billion or 13.4 per cent from the third quarter of the 2017/18 financial year.
22. Households in metropolitan areas are reported to account for R66.3 billion or 79 per cent of outstanding debt, followed by businesses which account for R13.8 billion or 16.4 per cent. Debt owed by government agencies is approximately R2.5 billion or 3 per cent of the total outstanding debt owed to metros.
23. As at 31 March 2019 secondary cities are owed R30.3 billion in outstanding consumer debt. The majority of debt is still owed by households which amount to R23.2 billion or 76.8 per cent of the total outstanding debt. An amount of R26.1 billion or 86.3 per cent has been outstanding for more than 90 days.
24. The creditors' age analysis shows that R50.6 billion is owed by municipalities as at 31 March 2019; a decrease of R300 million when compared to the R50.9 billion reported in the second quarter of 2018/19. Of concern, is the outstanding creditors in excess of 90 days relating to bulk purchases, trade creditors and other creditors.
25. Municipalities in the Free State have the highest percentage of outstanding creditors in the greater than 90 days' category at 89.4 per cent, followed by North West at 81.1 per cent and Mpumalanga at 82 per cent. An increase in outstanding creditors could be an indication that municipalities are experiencing liquidity and cash challenges, and consequently are delaying the settlement of their outstanding accounts.
26. The aggregate year-to-date actual collection rate is 87.9 per cent compared to an adjusted budgeted collection rate of 89.1 per cent. This represents an under performance of 1.2 per cent in aggregate.
27. The metros budgeted for an adjusted collection rate of 91.1 per cent and achieved an actual collection of 96.4 per cent, this represent an over performance of 5.3 per cent.

28. The secondary cities reported a 68 per cent collection against an adjusted collection rate of 84 per cent.
29. The total balance on borrowing for all municipalities amounts to R63.8 billion as at 31 March 2019. This includes long term loans of R43.7 billion, long term marketable bonds of R18.3 billion and other short term loans of R1.5 billion. The balance represents other short and long term financing instruments.
30. A total of 201 municipalities reported on 349 borrowing instruments. 118 municipalities reported that they have no loans.
31. A total of 209 municipalities reported on 2 709 investment instruments.
32. As at 31 March 2019 the closing balance for investments made by municipalities equates to R41.9 billion. This is R6.4 billion more than the R35.5 billion reported in the previous quarter. Investments includes bank deposits of R33.9 billion, guaranteed endowment policies (sinking funds) of R4.4 billion, negotiable certificates of deposits at banks of R2.2 billion, listed corporate bonds of R1.4 billion and some smaller investments.

Conditional Grant performance

Conditional Grants Expenditure as at 31 March 2019

33. The third quarter publication in terms of section 71 of MFMA provides for various adjustments to the baseline allocations approved during the beginning of the financial year. National Treasury published three national gazettes namely Government Gazette No. 42067 of 2018, Government Gazette No. 42243 and Government Gazette No. 42318 dated 28 November 2018, 21 February 2019 and 18 March 2019 respectively during the 2018/19 financial year.
34. The gazettes were done in line with sections 19, 20 and 21 of DoRA that stipulate that National Treasury may in its discretion or at the request of a transferring national officer or receiving officer stops the transfer for a schedule 4, 5 or/and 6 allocation pertaining to anticipated underspending on programmes or allocations by the municipalities. Further, National Treasury approved a request by the transferring officers to convert conditional grants between schedules.
35. The Minister of Finance approved the additional allocations, stopping and re-allocations to municipalities made in terms of section 19 and 20 and also the amendment to conditional grant frameworks in terms of the Division of Revenue Amendment Act, 2018, (Act No.14 of 2018).
36. Similar to the other two gazettes, DCoG and DWS in consultation with the National Treasury initiated another process of stopping funds against under-committed and underspending municipalities. The stopping and reallocation process was due to significant under performance and non-compliance against various conditional grants i.e MIG, WSIG and RBIG.
37. Urban Settlements Development Grant (USDG) and PTNG were also included in the gazette because the two programmes were also significantly underperforming. Most cities reflected less than 40 per cent expenditure against the allocations on these two capital grants.
38. Integrated Skills Development Grant (ISDG) stopped and re-allocated an amount of R2.3 million from uMhlathuze Local Municipality (LM) to eThekweni Metropolitan Municipality due to uMhlathuze LM's lack of institutional capacity.
39. R33.8 million is also allocated to Eastern Cape, Kwa-Zulu Natal and Western Cape municipalities respectively after the Department of Human Settlements (DHS) declared a disaster in municipalities in these provinces. The allocation is done through the Municipal

Emergency Housing Grant (MEHG) following the disaster incidents within the metros and thus allocation will fund the relocation costs and transitional residential area units for affected households.

Total Conditional Grants Expenditure as at 31 March 2019

40. Total amount of R33.7 billion or 99.4 percent has been transferred to municipalities against the direct allocation of R33.9 billion. This amount excludes Equitable Share allocation and the Urban Settlement Development Grant. The National Transferring Officer (NTO) reported expenditure of 46 per cent against the total allocation for the period under review, while municipalities reported expenditure of 50.1 per cent. A slight improvement from the previous year's expenditure performance of 41.3 and 45.1 percent reported by both the transferring officers and municipalities respectively during the same period.

Capacity Building and Other Conditional Grants Expenditure as at 31 March 2019

41. At the end of the third quarter, a total amount of R1.6 billion was transferred by the National Transferring Officer (NTO) and reported expenditure 67.3 per cent against the allocation.
42. The highest performing conditional grant under this category during the third quarter is the Expanded Public Works Programme (EPWP) at 85.4 per cent, followed by the ISDG with a reported performance of 66.4 per cent as reported by the municipalities.

Infrastructure Conditional Grants Expenditure as at 31 March 2019

43. Direct conditional grants allocated for infrastructure purposes amounts to R32.4 billion in the 2018/19 financial year and this allocation includes additional amount of R2.2 billion allocated during the mid-year adjustments.
44. Out of the R32.4 billion allocated, only R32.1 billion has been transferred to municipalities by NTOs which constitutes 99.1 per cent.
45. Indirect infrastructure grants allocated to municipalities amounted to R6.9 billion in the 2018/19 financial year. Indirect grants refer to allocations whereby NTOs and not the intended recipient municipality are responsible for monitoring and administering the grants. Performance monitoring for these grants are not included as part of the Section 71 publications because municipalities do not receive these allocations directly (allocations in-kind).

2017/18 Rollover process

46. The third quarter concludes the rollover process for municipalities and also updates the rollover performance against the rollover approved amounts. The 2017/18 rollover process, municipalities applied for R3.2 billion and only R908.1 million was approved to be rolled over in the 2018/19 financial year while municipalities reported expenditure of R322.1 million against the approved amount.

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.

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 Division of Revenue Act 2018 (Act No. 1 of 2018). The budgeted figures shown are based on the 2018/19 adjusted budgets approved by municipal councils.
- In terms of the process, Municipal Managers and Chief Financial Officers are required to sign and submit data to the National Treasury by 6 May 2019. Any queries on the figures in these statements should be referred to the relevant Municipal Manager or Chief Financial Officer. Queries on conditional grants may be referred to the national department responsible for administering the grant.
- A municipal budget must be funded in terms of Section 18 of the MFMA before a Municipal Council can adopt that budget for implementation. A funded budget is essentially a budget that is funded by a combination of cash derived either from realistically anticipated revenues to be collected in that year, and cash backed surpluses of previous years. It is a common practice amongst most municipalities when preparing their annual budgets to overstate or inflate revenue projections, either to reflect a surplus, or on the surface to show that excess expenditure requirements are adequately covered by revenues to be collected. Therefore, the revenue estimates are seldom underpinned by realistic or realisable revenue assumptions resulting in municipalities not being able to collect this revenue, and as a result finding themselves in cash flow difficulties. Should such situations arise, municipalities must adjust expenditure downwards to ensure that there is sufficient cash to meet these commitments.
- This third quarter publication covers financial and conditional grant information for 257 municipalities.

Issued by National Treasury

Date: 31 May 2019



STRUCTURE OF INFORMATION RELEASED:

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

- Municipal Budget Statements:
 - a. Cash Flow closing balances as at 31 March 2019;
 - b. High-level summary of revenue for 257 municipalities; and
 - c. High-level summary of expenditure for 257 municipalities.
- Summary of revenue and expenditure per function (electricity, water, etc):
 - a. High level summary of revenue per function; and
 - b. High level summary of expenditure per function.
- Consolidation of revenue and expenditure numbers for each municipality in one file.
- Detail per province per municipality.
- Summary of Conditional Grant (CG) Information for all municipalities and per grant.
- CG - Detail per province per Municipality.
- Summary of Conditional Grant (CG) information per programme.
- Section 71 summary information for the second quarter:
 - a. Summary of total monthly operating expenditure – 257 municipalities;
 - b. Summary of total monthly operating revenue – 257 municipalities;
 - c. Summary of total monthly capital expenditure – 257 municipalities;
 - d. Summary of total monthly capital revenue – 257 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 – 257 municipalities;
 - l. Listing of borrowing instruments – 201 municipalities;
 - m. Listing of investment instruments – 209 municipalities;
 - n. Monthly repairs and maintenance expenditure per asset class – 257 municipalities; and
 - o. Monthly repairs and maintenance operating expenditure – 257 municipalities.
- Service delivery information (non-financial performance) for all municipalities.
- Non Compliance:
 - a. List municipalities not complying with Section 71 of the MFMA.

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



SUMMARY TABLES:

According to the budgeted monthly operational and capital expenditure submitted by all municipalities as supporting tables to the adjusted budgets, municipalities recorded an over performance of 3.4 per cent or R8.9 billion on revenue collection, an under performance of 3.9 per cent or R9.8 billion on operational expenditure and 22.6 per cent or R9.2 billion on capital expenditure.

1. Consolidated statement of financial performance**Summary - Table C4 Quarterly Budget Statement - Financial Performance (rev and expend) (All) for 3rd Quarter ended 31 March 2019 (Figures Finalised)**

Description	2017/18	Budget year 2018/19						
	Audited Outcome	Original Budget	Adjusted Budget	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
R thousands								
Revenue By Source								
Property rates	58 068 277	63 394 949	64 294 604	50 930 495	46 150 849	4 779 646	10.36	64 294 604
Property rates - penalties and collection charges	498 350	23 431	67 912	239 214		239 214	-	67 912
Service charges - electricity revenue	99 154 944	112 480 841	111 419 785	80 225 767	82 409 409	(2 183 642)	(2.65)	111 419 785
Service charges - water revenue	33 295 318	39 805 282	38 741 342	29 471 786	29 328 095	143 691	0.49	38 741 342
Service charges - sanitation revenue	13 418 441	15 972 523	15 989 535	10 940 233	11 582 271	(642 039)	(5.54)	15 989 535
Service charges - refuse revenue	10 516 942	11 505 121	11 679 341	8 663 672	8 269 245	394 426	4.77	11 679 341
Service charges - other	2 716 266	692 034	1 098 152	822 154	651 381	170 773	26.22	1 098 152
Rental of facilities and equipment	2 559 484	2 790 750	2 807 628	1 705 739	1 772 224	(66 485)	(3.75)	2 807 628
Interest earned - external investments	5 051 356	4 309 935	4 452 083	3 167 976	2 999 117	168 859	5.63	4 452 083
Interest earned - outstanding debtors	6 058 952	6 152 712	6 788 805	5 395 086	4 167 043	1 228 043	29.47	6 788 805
Dividends received	30 826	6 918	7 454	3 091	4 564	(1 473)	(32.27)	7 454
Fines	5 565 204	5 000 824	5 074 603	2 756 169	3 611 613	(855 444)	(23.69)	5 074 603
Licences and permits	661 279	1 024 643	1 065 520	886 922	551 094	335 827	60.94	1 065 520
Agency services	1 948 331	2 202 491	2 196 242	1 432 550	1 486 528	(53 978)	(3.63)	2 196 242
Transfers recognised - operational	79 350 352	85 385 720	86 963 438	71 924 276	66 566 764	5 357 513	8.05	86 963 438
Other own revenue	10 417 058	12 211 368	12 372 913	6 775 750	6 714 407	61 343	0.91	12 372 913
Gains on disposal of PPE	528 562	552 597	623 363	153 846	273 197	(119 351)	(43.69)	623 363
Total Revenue (excl. capital transfers and contributions)	329 839 944	363 512 141	365 642 719	275 494 726	266 537 803	8 956 923	3.36	365 642 719
Expenditure By Type								
Employee related costs	95 983 181	109 285 582	108 694 731	75 688 136	77 858 095	(2 169 959)	(2.79)	108 694 731
Remuneration of councillors	3 892 255	4 333 085	4 243 136	2 935 618	3 107 869	(172 251)	(5.54)	4 243 136
Debt impairment	24 893 576	21 045 411	20 682 449	12 047 179	12 394 024	(346 845)	(2.80)	20 682 449
Depreciation and asset impairment	32 343 906	31 565 323	31 366 192	17 117 227	20 360 827	(3 243 600)	(15.93)	31 366 192
Finance charges	10 337 132	8 913 746	8 970 855	5 750 782	6 015 577	(264 795)	(4.40)	8 970 855
Bulk purchases	94 233 222	103 820 512	103 083 714	75 688 313	75 373 143	315 170	0.42	103 083 714
Other Materials	5 824 105	11 975 748	12 525 040	6 416 123	7 915 211	(1 499 088)	(18.94)	12 525 040
Contracted services	31 674 154	40 504 474	44 256 992	25 288 722	25 698 856	(410 134)	(1.60)	44 256 992
Transfers and grants	5 466 185	4 184 555	4 147 003	2 630 793	2 901 706	(270 913)	(9.34)	4 147 003
Other expenditure	38 921 464	32 498 604	33 658 358	21 009 007	22 845 972	(1 836 965)	(8.04)	33 658 358
Loss on disposal of PPE	1 335 062	71 315	262 886	68 668	35 720	32 948	92.24	262 886
Total Expenditure	344 904 240	368 198 356	371 891 356	244 640 569	254 507 002	(9 866 432)	(3.88)	371 891 356
Surplus/(Deficit)	(15 064 296)	(4 686 214)	(6 248 637)	30 854 157	12 030 802	18 823 355	156.46	(6 248 637)
Transfers recognised - capital	36 209 845	39 589 846	40 091 855	18 947 196	27 787 995	(8 840 799)	(31.82)	40 091 855
Contributions recognised - capital	-	-	-	-	574 012	(574 012)	(100.00)	-
Contributed assets	64 501	328 305	78 138	23 947	234 337	(210 389)	(89.78)	78 138
Surplus/(Deficit) after capital transfers and contributions	21 210 049	35 231 938	33 921 357	49 825 300	40 627 145	9 198 154	22.64	33 921 357
Taxation	474 522	307 833	87 813	49 627	181 439	(131 812)	(72.65)	87 813
Surplus/(Deficit) after taxation	20 735 527	34 924 105	33 833 544	49 775 673	40 445 706	9 329 967	23.07	33 833 544
Attributable to minorities	-	(8 783)	6 409	(73 801)		(73 801)	-	6 409
Surplus/(Deficit) attributable to municipality	20 735 527	34 915 322	33 839 952	49 701 872	40 445 706	9 256 165	22.89	33 839 952
Share of surplus/ (deficit) of associate	(116 750)	-	(0)	(0)		(0)	-	(0)
Surplus/(Deficit) for the year	20 618 777	34 915 322	33 839 952	49 701 872	40 445 706	9 256 165	22.89	33 839 952

2. Consolidated statement of financial position

Summary - Table C6 Quarterly Budget Statement - Financial Position for 3rd Quarter ended 31 March 2019 (Figures Finalised as at 2019/05/10)

Description	2017/18	Budget year 2018/19						
	Audited Outcome	Original Budget	Adjusted Budget	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
R thousands								
ASSETS								
Current assets								
Cash	18 532 188	25 752 909	18 015 928	29 671 031	13 511 946	16 159 085	119.59	18 015 928
Call investment deposits	29 665 993	37 343 445	36 852 887	29 450 660	27 639 665	1 810 995	6.55	36 852 887
Consumer debtors	49 850 825	64 576 341	65 887 076	60 593 518	49 415 307	11 178 211	22.62	65 887 076
Other debtors	21 374 322	19 649 999	19 615 744	23 868 774	14 711 808	9 156 966	62.24	19 615 744
Current portion of long-term receivables	1 679 175	774 443	792 633	1 294 423	594 475	699 948	117.74	792 633
Inventory	7 684 357	7 571 294	7 085 703	6 502 508	5 314 277	1 188 231	22.36	7 085 703
Total current assets	128 786 860	155 668 431	148 249 971	151 380 914	111 187 479	40 193 436	36.15	148 249 971
Non current assets								
Long-term receivables	816 599	595 196	598 739	1 625 964	449 054	1 176 910	262.09	598 739
Investments	6 848 027	11 558 660	10 633 968	13 235 050	7 975 476	5 259 574	65.95	10 633 968
Investment property	25 876 704	23 051 233	22 732 444	21 783 839	17 049 333	4 734 506	27.77	22 732 444
Investment in Associate	975 380	840 221	857 248	1 022 021	642 936	379 085	58.96	857 248
Property, plant and equipment	639 737 227	697 280 057	674 877 349	538 118 573	506 158 012	31 960 561	6.31	674 877 349
Agricultural	109 239	63 149	2 351	147 593	1 763	145 830	8 270.45	2 351
Biological	203 550	129 716	1 066 937	123 832	800 203	(676 371)	(84.52)	1 066 937
Intangible	4 889 710	4 006 091	4 211 369	3 852 620	3 158 526	694 094	21.98	4 211 369
Other non-current assets	7 114 053	3 752 082	3 165 503	12 709 897	2 374 127	10 335 770	435.35	3 165 503
Total non current assets	686 570 489	741 276 404	718 145 908	592 619 390	538 609 431	54 009 960	10.03	718 145 908
TOTAL ASSETS	815 357 349	896 944 835	866 395 879	744 000 305	649 796 909	94 203 395	14.50	866 395 879
LIABILITIES								
Current liabilities								
Bank overdraft	329 198	1 125 717	953 602	52 960	715 202	(662 242)	(92.60)	953 602
Borrowing	5 947 536	5 853 246	5 527 120	3 519 918	4 145 340	(625 422)	(15.09)	5 527 120
Consumer deposits	6 398 331	6 107 906	6 115 886	4 256 616	4 586 914	(330 299)	(7.20)	6 115 886
Trade and other payables	106 314 234	92 758 613	93 345 480	95 440 987	70 009 110	25 431 877	36.33	93 345 480
Provisions	8 843 849	10 453 375	10 973 429	7 001 441	8 230 072	(1 228 631)	(14.93)	10 973 429
Total current liabilities	127 833 147	116 298 857	116 915 517	110 271 921	87 686 638	22 585 283	25.76	116 915 517
Non current liabilities								
Borrowing	70 251 720	77 826 598	74 038 466	61 820 897	55 528 849	6 292 048	11.33	74 038 466
Provisions	37 438 777	45 847 741	45 831 850	28 300 532	34 373 888	(6 073 356)	(17.67)	45 831 850
Total non current liabilities	107 690 497	123 674 339	119 870 316	90 121 429	89 902 737	218 692	0.24	119 870 316
TOTAL LIABILITIES	235 523 644	239 973 196	236 785 833	200 393 350	177 589 375	22 803 975	12.84	236 785 833
NET ASSETS	579 833 706	656 971 639	629 610 046	543 606 955	472 207 534	71 399 420	15.12	629 610 046
COMMUNITY WEALTH/EQUITY								
Accumulated Surplus/(Deficit)	550 280 775	629 756 854	593 386 667	508 805 107	445 040 000	63 765 107	0	593 386 667
Reserves	29 234 977	27 214 785	34 446 017	34 801 626	25 834 513	8 967 113	0	34 446 017
Minorities interests	317 954		1 777 362	(12 164)	1 333 022	(1 345 185)	(0)	1 777 362
TOTAL COMMUNITY WEALTH/EQUITY	579 833 706	656 971 639	629 610 046	543 594 569	472 207 534	71 387 034	0	629 610 046

Source: National Treasury Local Government database

3. Consolidated cash flow

Summary Quarterly Budget Statement - Cash Flows for 3rd Quarter ended 31 March 2018

Description R thousands	Budget year 2017/18					
	Adjusted Budget	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES						
Receipts						
Property rates, penalties and collection charges	57 076 696	41 705 855	43 137 155	(1 431 301)	(3.32)	57 076 696
Service charges	152 702 350	113 067 545	112 857 987	209 558	0.19	152 702 350
Other revenue	21 688 283	30 884 733	19 335 855	11 548 877	59.73	21 688 283
Government - operating	78 176 937	69 190 408	66 312 686	2 877 722	4.34	78 176 937
Government - capital	39 512 501	35 427 989	32 339 915	3 088 074	9.55	39 512 501
Interest	7 410 201	5 134 795	5 230 529	(95 733)	(1.83)	7 410 201
Dividends	75 438	1 905	50 245	(48 340)	(96.21)	75 438
Payments						
Suppliers and employees	(273 856 398)	(231 643 620)	(205 279 889)	(26 363 730)	12.84	(273 856 398)
Finance charges	(10 326 104)	(5 417 046)	(7 152 318)	1 735 271	(24.26)	(10 326 104)
Transfers and grants	(5 517 315)	(2 785 150)	(3 453 593)	668 443	(19.36)	(5 517 315)
NET CASH FROM/(USED) OPERATING ACTIVITIES	66 942 589	55 567 413	63 378 573	(7 811 159)	(12.32)	66 942 589
CASH FLOW FROM INVESTING ACTIVITIES						
Receipts						
Proceeds on disposal of PPE	2 552 949	1 167 555	2 068 384	(900 829)	(43.55)	2 552 949
Decrease in non-current debtors	(52 982)	592 273	119 061	473 212	397.45	(52 982)
Decrease in other non-current receivables	188 699	(720 655)	84 200	(804 854)	(955.89)	188 699
Decrease (increase) in non-current investments	(669 170)	(6 434 988)	(1 702 476)	(4 732 512)	277.98	(669 170)
Payments						
Capital assets	(68 508 351)	(155 579 224)	(41 279 086)	(114 300 138)	276.90	(68 508 351)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(66 488 855)	(160 975 038)	(40 709 916)	(120 265 121)	295.42	(66 488 855)
CASH FLOW FROM FINANCING ACTIVITIES						
Receipts						
Short term loans	515 416	3 212 108	520 942	2 691 166	516.60	515 416
Borrowing long term/refinancing	12 132 878	3 142 984	3 646 883	(503 898)	(13.82)	12 132 878
Increase (decrease) in consumer deposits	215 527	235 232	(175 374)	410 607	(234.13)	215 527
Payments						
Repayment of borrowing	(6 870 747)	(3 719 719)	(4 764 105)	1 044 386	(21.92)	(6 870 747)
NET CASH FROM/(USED) FINANCING ACTIVITIES	5 993 074	2 870 606	(771 655)	3 642 260	(472.01)	5 993 074
NET INCREASE/(DECREASE) IN CASH HELD	6 446 808	(102 537 019)	21 897 001	(124 434 020)	(568.27)	6 446 808
Cash/cash equivalents at the year begin:	41 815 736	42 510 814	41 815 736	695 078	1.66	41 815 736
Cash/cash equivalents at the year end:	48 262 544	(62 023 653)	63 712 737	(125 736 390)	(197.35)	48 262 544

Source: National Treasury Local Government database

4. Aggregated revenue and expenditure for municipalities

National aggregated revenue as at 31 March 2019

National aggregated revenue as at 31 March 2019																			
	Main appropriation			Adjusted Budget			Third Quarter 2018/19				Year to date: 31 March 2019				Third Quarter 2017/18				Q3 of 2017/18 to Q3 of 2018/19
	Operating Revenue	Capital Revenue	Total	Operating Revenue	Capital Revenue	Total	Operating Revenue	Capital Revenue	Total	3rd Q as % of adj budget	Operating Revenue	Capital Revenue	Total	Total Revenue as % of adj budget	Operating Revenue	Capital Revenue	Total	Total Revenue as % of adj budget	
R thousands																			
Revenue																			
Category A (Metro)	218 990 645	38 928 050	257 918 695	220 839 006	37 969 094	258 808 100	52 847 880	5 002 633	57 850 513	22.4%	167 871 871	14 063 217	181 935 087	70.3%	50 455 417	4 799 877	55 255 294	70.2%	4.7%
Category B (Local)	123 802 164	25 050 595	148 852 759	123 342 541	25 278 096	148 620 638	26 228 824	3 700 262	29 929 086	20.1%	91 788 014	11 529 380	103 317 394	69.5%	31 110 999	4 418 426	35 529 425	80.1%	(15.8%)
Category C (District)	20 719 333	9 432 437	30 151 769	21 461 171	9 970 632	31 431 803	4 335 859	1 288 173	5 624 032	17.9%	15 834 841	4 500 389	20 335 230	64.7%	4 431 096	1 246 299	5 677 395	69.4%	(0.9%)
Total	363 512 141	73 411 081	436 923 223	365 642 719	73 217 822	438 860 541	83 412 563	9 991 068	93 403 631	21.3%	275 494 726	30 092 985	305 587 711	69.6%	85 997 512	10 464 602	96 462 114	73.5%	(3.2%)
Summary per Province																			
Eastern Cape	31 313 869	9 097 631	40 411 500	32 064 089	10 233 722	42 297 811	7 039 379	1 322 167	8 361 545	19.8%	23 909 323	3 930 945	27 840 268	65.8%	7 052 698	1 330 660	8 383 357	75.1%	(0.3%)
Free State	17 162 171	3 339 386	20 501 557	17 210 160	2 973 363	20 183 523	4 248 746	381 038	4 629 784	22.9%	13 081 668	1 180 736	14 262 404	70.7%	3 458 572	357 215	3 815 786	63.7%	21.3%
Gauteng	134 713 091	20 239 619	154 952 710	135 192 148	20 304 034	155 496 182	32 006 376	2 555 797	34 562 173	22.2%	101 885 686	6 791 798	108 677 484	69.9%	29 690 138	2 857 644	32 547 782	69.5%	6.2%
Kwazulu-Natal	62 172 519	14 164 647	76 337 167	62 575 646	14 271 327	76 846 973	14 893 720	2 051 396	16 945 116	22.1%	49 216 950	6 551 545	55 768 496	72.6%	14 206 922	1 829 702	16 036 624	71.1%	5.7%
Limpopo	17 671 618	6 605 561	24 277 179	17 738 178	6 620 643	24 358 821	3 625 444	887 379	4 512 823	18.5%	11 970 873	3 116 521	15 087 394	61.9%	3 526 941	941 075	4 468 016	66.2%	1.0%
Mpumalanga	17 870 294	3 333 575	21 203 869	17 489 339	3 537 885	21 027 224	3 931 851	679 206	4 611 057	21.9%	13 604 024	1 912 736	15 516 759	73.8%	5 872 547	678 616	6 551 163	112.9%	(29.6%)
North West	17 451 731	3 275 482	20 727 213	17 513 419	3 369 778	20 883 197	3 252 822	447 737	3 700 560	17.7%	12 034 558	1 521 167	13 555 725	64.9%	6 065 525	705 939	6 771 464	77.1%	(45.4%)
Northern Cape	6 848 703	1 433 466	8 282 169	6 589 014	1 316 127	7 905 141	1 362 080	182 759	1 544 838	19.5%	5 117 617	577 887	5 695 503	72.0%	2 771 870	216 705	2 988 576	124.3%	(48.3%)
Western Cape	58 308 144	11 921 714	70 229 858	59 270 726	10 590 944	69 861 670	13 052 146	1 483 589	14 535 735	20.8%	44 674 027	4 509 650	49 183 677	70.4%	13 352 299	1 547 047	14 899 347	70.6%	(2.4%)
Total National	363 512 141	73 411 081	436 923 223	365 642 719	73 217 822	438 860 541	83 412 563	9 991 068	93 403 631	21.3%	275 494 726	30 092 985	305 587 711	69.6%	85 997 512	10 464 602	96 462 114	73.5%	(3.2%)

Source: National Treasury Local Government database

National aggregated expenditure as at 31 March 2019

National aggregated expenditure as at 31 March 2019																			
	Main appropriation			Adjusted Budget			Third Quarter 2018/19				Year to date: 31 March 2019				Third Quarter 2017/18				Q3 of 2017/18 to Q3 of 2018/19
	Operating Expenditure	Capital Expenditure	Total	Operating Expenditure	Capital Expenditure	Total	Operating Expenditure	Capital Expenditure	Total	3rd Q as % of adj budget	Operating Expenditure	Capital Expenditure	Total	Total Expenditure as % of adj budget	Operating Expenditure	Capital Expenditure	Total	Total Expenditure as % of adj budget	
R thousands																			
Expenditure																			
Category A (Metro)	217 102 808	38 928 050	256 030 858	217 897 641	37 969 094	255 866 735	49 220 464	5 002 633	54 223 097	21.2%	150 679 162	14 063 217	164 742 379	64.4%	43 329 124	4 799 877	48 129 000	64.4%	12.7%
Category B (Local)	129 747 422	25 050 595	154 798 017	131 677 976	25 278 096	156 956 072	27 985 865	3 700 262	31 686 127	20.2%	80 375 126	11 529 380	91 904 506	58.6%	22 481 784	4 418 426	26 900 211	54.3%	17.8%
Category C (District)	21 655 958	9 432 437	31 088 395	22 403 552	9 970 632	32 374 184	4 373 340	1 288 173	5 661 512	17.5%	13 635 908	4 500 389	18 136 297	56.0%	4 200 399	1 246 299	5 446 698	55.4%	3.9%
Total	368 506 188	73 411 081	441 917 270	371 979 169	73 217 822	445 196 991	81 579 669	9 991 068	91 570 736	20.6%	244 690 196	30 092 985	274 783 181	61.7%	70 011 307	10 464 602	80 475 909	60.1%	13.8%
Summary per Province																			
Eastern Cape	32 546 064	9 097 631	41 643 695	32 511 488	10 233 722	42 745 211	6 702 832	1 322 167	8 024 999	18.8%	20 816 958	3 930 945	24 747 903	57.9%	6 383 695	1 330 660	7 714 354	60.5%	4.0%
Free State	18 233 619	3 339 386	21 573 005	18 402 123	2 973 363	21 375 486	4 445 059	381 038	4 826 097	22.6%	11 953 790	1 180 736	13 134 526	61.4%	2 918 752	357 215	3 275 967	52.4%	47.3%
Gauteng	133 047 010	20 239 619	153 286 629	134 399 471	20 304 034	154 703 505	30 840 915	2 555 797	33 396 712	21.6%	93 382 374	6 791 798	100 174 172	64.8%	26 797 210	2 857 644	29 654 854	64.9%	12.6%
Kwazulu-Natal	63 263 739	14 164 647	77 428 386	64 269 245	14 271 327	78 540 571	15 384 924	2 051 396	17 436 320	22.2%	44 773 858	6 551 545	51 325 403	65.3%	12 478 332	1 829 702	14 308 033	61.9%	21.9%
Limpopo	17 297 347	6 605 561	23 902 907	18 342 279	6 620 644	24 962 922	3 317 976	887 206	4 205 355	16.8%	10 381 709	3 116 521	13 498 230	54.1%	3 267 464	941 075	4 208 538	55.8%	(0.1%)
Mpumalanga	19 176 749	3 333 575	22 510 324	19 732 787	3 537 885	23 270 672	4 337 417	679 206	5 016 623	21.6%	11 922 865	1 912 736	13 835 601	59.5%	3 108 140	678 616	3 786 756	49.0%	32.5%
North West	18 980 696	3 275 482	22 256 178	19 006 402	3 369 778	22 376 180	3 282 130	447 737	3 729 867	16.7%	10 091 492	1 521 167	11 612 658	51.9%	2 276 362	705 939	2 982 301	45.9%	25.1%
Northern Cape	7 322 086	1 433 466	8 755 553	7 167 500	1 316 127	8 483 627	1 138 187	182 759	1 320 945	15.6%	4 101 412	577 887	4 679 298	55.2%	1 292 588	216 705	1 509 293	56.0%	(12.5%)
Western Cape	58 638 879	11 921 714	70 560 592	58 147 873	10 590 944	68 738 817	12 130 228	1 483 589	13 613 818	19.8%	37 265 739	4 509 650	41 775 390	60.8%	11 488 766	1 547 047	13 035 813	60.6%	4.4%
Total National	368 506 188	73 411 081	441 917 270	371 979 169	73 217 822	445 196 991	81 579 669	9 991 068	91 570 736	20.6%	244 690 196	30 092 985	274 783 181	61.7%	70 011 307	10 464 602	80 475 909	60.1%	13.8%

Source: National Treasury Local Government database

National Quarterly Budget Statement Summary as at 31 March 2019

Description	Budget year 2018/19						
	Original Budget	Adjusted Budget	Q3 Mar Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %
R thousands							
Financial Performance							
Property rates	63 418 380	64 362 516	16 323 931	51 169 709	46 150 849	5 018 860	10.87
Service charges	180 455 803	178 928 154	40 185 541	130 123 611	132 240 401	(2 116 790)	(1.60)
Investment revenue	4 309 935	4 452 083	1 221 500	3 167 976	2 999 117	168 859	5.63
Transfers recognised - operational	85 385 720	86 963 438	18 815 228	71 924 276	66 566 764	5 357 513	8.05
Other own revenue	29 942 304	30 936 529	6 866 362	19 109 153	18 580 672	528 482	2.84
Total Revenue (excluding capital transfers and contributions)	363 512 141	365 642 719	83 412 563	275 494 726	266 537 803	8 956 923	3.36
Employee costs	109 285 582	108 694 731	24 758 388	75 688 136	77 858 095	(2 169 959)	(2.79)
Remuneration of councillors	4 333 085	4 243 136	1 027 185	2 935 618	3 107 869	(172 251)	(5.54)
Depreciation & asset impairment	31 565 323	31 366 192	6 483 506	17 117 227	20 360 827	(3 243 600)	(15.93)
Finance charges	8 913 746	8 970 855	2 242 299	5 750 782	6 015 577	(264 795)	(4.40)
Materials and bulk purchases	115 796 260	115 608 754	25 266 424	82 104 436	83 288 354	(1 183 917)	(1.42)
Transfers and grants	4 184 555	4 147 003	901 475	2 630 793	2 901 706	(270 913)	(9.34)
Other expenditure	94 119 804	98 860 684	20 885 422	58 413 576	60 974 573	(2 560 997)	(4.20)
Total Expenditure	368 198 356	371 891 356	81 564 700	244 640 569	254 507 002	(9 866 432)	(3.88)
Surplus/(Deficit)	(4 686 214)	(6 248 637)	1 847 863	30 854 157	12 030 802	18 823 355	156.46
Transfers recognised - capital	39 589 846	40 091 855	6 561 265	18 947 196	27 787 995	(8 840 799)	(31.82)
Contributions recognised - capital & contributed assets	328 305	78 138	(10 518)	23 947	808 348	(784 401)	(97.04)
Surplus/(Deficit) after capital transfers & contributions	35 231 938	33 921 357	8 398 610	49 825 300	40 627 145	9 198 154	22.64
Share of surplus/ (deficit) of associate	-	(0)	-	(0)	(0)	(0)	-
Surplus/(Deficit) for the year	35 231 938	33 921 357	8 398 610	49 825 300	40 627 145	9 198 154	22.64
Capital expenditure & funds sources							
Capital expenditure	73 411 081	73 217 822	9 991 068	30 092 985	54 913 367	(24 820 382)	(45.20)
Transfers recognised - capital	40 319 286	41 988 793	6 614 056	19 640 132	31 491 595	(11 851 463)	(37.63)
Public contributions & donations	741 954	1 053 215	191 668	572 848	789 912	(217 064)	(27.48)
Borrowing	16 195 667	12 320 906	1 123 202	3 529 002	9 240 680	(5 711 678)	(61.81)
Internally generated funds	16 154 174	17 854 907	2 062 142	6 351 004	13 391 181	(7 040 177)	(52.57)
Total sources of capital funds	73 411 081	73 217 822	9 991 068	30 092 985	54 913 367	(24 820 382)	(45.20)

Source: National Treasury Local Government database

Salaries and wages expenditure as at 31 March 2019

R thousands	Budget		Third Quarter 2018/19		Year to date: 31 March 2019		Third Quarter 2017/18		Q3 of 2017/18 to Q3 of
	Main appropriation	Adjusted Budget	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total as % of adjusted budget	Actual Expenditure	Total as % of adjusted budget	
Category A (Metro)	63 225 905	62 806 695	14 817 304	23.6%	44 844 717	71.4%	13 249 057	100.5%	11.8%
Category B (Local)	41 073 648	41 014 369	9 085 214	22.2%	27 380 968	66.8%	8 721 488	99.4%	4.2%
Category C (District)	9 319 115	9 116 803	1 883 055	20.7%	6 398 068	70.2%	1 956 202	103.4%	(3.7%)
Total	113 618 668	112 937 867	25 785 574	22.8%	78 623 754	69.6%	23 926 747	100.3%	7.8%
Per Province									
Eastern Cape	11 951 094	11 896 013	2 702 554	22.7%	8 314 452	69.9%	2 460 801	100.0%	9.8%
Free State	5 942 256	5 921 303	1 088 699	18.4%	3 771 926	63.7%	1 296 564	96.2%	(16.0%)
Gauteng	35 982 642	35 738 882	8 478 941	23.7%	25 553 311	71.5%	7 699 040	100.0%	10.1%
Kwazulu-Natal	19 925 543	20 066 560	4 830 459	24.1%	14 573 398	72.6%	4 274 678	99.8%	13.0%
Limpopo	6 392 732	6 234 762	1 177 111	18.9%	3 818 390	61.2%	1 464 322	103.3%	(19.6%)
Mpumalanga	5 981 558	6 188 297	1 392 802	22.5%	3 995 716	64.6%	1 352 775	96.9%	3.0%
North West	4 953 821	4 926 307	1 159 533	23.5%	3 399 643	69.0%	870 833	101.3%	33.2%
Northern Cape	2 821 275	2 750 808	543 298	19.8%	1 799 381	65.4%	607 298	97.4%	(10.5%)
Western Cape	19 667 747	19 214 934	4 412 177	23.0%	13 397 538	69.7%	3 900 437	103.1%	13.1%
Total	113 618 668	112 937 867	25 785 574	22.8%	78 623 754	69.6%	23 926 747	100.3%	7.8%

Source: National Treasury Local Government database

5. Aggregate revenue and expenditure trends for metros

Metro Aggregated revenue as at 31 March 2019

	Main appropriation			Adjusted Budget			Third Quarter 2018/19				Year to date: 31 March 2019				Third Quarter 2017/18				Q3 of 2017/18 to Q3 of 2018/19
	Operating Revenue	Capital Revenue	Total	Operating Revenue	Capital Revenue	Total	Operating Revenue	Capital Revenue	Total	3rd Q as % of adjusted budget	Operating Revenue	Capital Revenue	Total	Total Revenue as % of adjusted budget	Operating Revenue	Capital Revenue	Total	Total Revenue as % of adjusted budget	
R thousands																			
Buffalo City	6 517 222	1 753 142	8 270 364	6 550 819	1 912 300	8 463 119	1 289 738	292 624	1 582 362	18.7%	4 725 234	830 066	5 555 300	65.6%	1 443 763	180 103	1 623 866	68.1%	(2.6%)
Cape Town	39 735 877	8 456 748	48 192 626	40 530 966	6 685 325	47 216 291	8 998 548	866 754	9 865 301	20.9%	31 379 123	2 746 470	34 125 593	72.3%	9 578 263	948 529	10 526 793	71.8%	(6.3%)
City of Ekurhuleni	35 317 657	6 904 213	42 221 869	36 205 712	6 723 102	42 928 814	8 040 174	857 048	8 897 222	20.7%	26 972 079	1 846 251	28 818 330	67.1%	7 299 734	1 042 620	8 342 354	70.6%	6.7%
eThekwinini	35 175 463	7 110 162	42 285 625	35 366 557	7 100 361	42 466 918	9 512 212	1 015 293	10 527 505	24.8%	28 053 747	3 088 514	31 142 261	73.3%	8 296 839	722 179	9 019 018	70.9%	16.7%
City of Johannesburg	53 046 409	7 810 236	60 856 646	52 214 845	8 064 898	60 279 743	12 868 574	1 012 901	13 881 475	23.0%	39 660 596	2 943 626	42 604 222	70.7%	11 661 004	948 602	12 609 606	67.8%	10.1%
Mangaung	6 304 424	1 130 454	7 434 878	6 617 549	1 385 628	8 003 177	1 748 048	199 691	1 947 740	24.3%	5 023 489	486 023	5 509 512	68.8%	1 353 817	154 632	1 508 449	60.3%	29.1%
Nelson Mandela Bay	10 363 386	1 740 079	12 103 465	10 361 367	2 063 593	12 424 960	2 433 139	275 584	2 708 722	21.8%	7 365 581	746 567	8 112 149	65.3%	2 561 853	242 162	2 804 015	74.7%	(3.4%)
City of Tshwane	32 530 207	4 023 015	36 553 222	32 991 191	4 033 888	37 025 079	7 957 449	482 739	8 440 187	22.8%	24 692 021	1 375 699	26 067 721	70.4%	8 260 144	561 050	8 821 194	71.6%	(4.3%)
Total	218 990 645	38 928 050	257 918 695	220 839 006	37 969 094	258 808 100	52 847 880	5 002 633	57 850 513	22.4%	167 871 871	14 063 217	181 935 087	70.3%	50 455 417	4 799 877	55 255 294	70.2%	4.7%

Source: National Treasury Local Government database

Metros Aggregated Expenditure as at 31 March 2019

	Main appropriation			Adjusted Budget			Third Quarter 2018/19				Year to date: 31 March 2019				Third Quarter 2017/18				Q3 of 2017/18 to Q3 of 2018/19
	Operating Expenditure	Capital Expenditure	Total	Operating Expenditure	Capital Expenditure	Total	Operating Expenditure	Capital Expenditure	Total	3rd Q as % of adjusted budget	Operating Expenditure	Capital Expenditure	Total	Total Expenditure as % of adjusted budget	Operating Expenditure	Capital Expenditure	Total	Total Expenditure as % of adjusted budget	
R thousands																			
Buffalo City	6 513 298	1 753 142	8 266 440	6 546 861	1 912 300	8 459 161	1 515 518	292 624	1 808 142	21.4%	5 029 863	830 066	5 859 929	69.3%	1 408 505	180 103	1 588 608	71.6%	13.8%
Cape Town	39 604 509	8 456 748	48 061 257	38 815 275	6 685 325	45 500 600	8 144 382	866 754	9 011 136	19.8%	25 461 429	2 746 470	28 207 899	62.0%	7 734 464	948 529	8 682 993	61.7%	3.8%
City of Ekurhuleni	35 316 496	6 904 213	42 220 709	36 204 552	6 723 102	42 927 653	7 987 433	857 048	8 844 481	20.6%	24 526 362	1 846 251	26 372 613	61.4%	7 605 707	1 042 620	8 648 327	65.8%	2.3%
eThekwinini	35 227 111	7 110 162	42 337 273	35 417 436	7 100 361	42 517 797	9 424 425	1 015 293	10 439 718	24.6%	25 848 393	3 088 514	28 936 907	68.1%	6 979 896	722 179	7 702 075	63.7%	35.5%
City of Johannesburg	51 344 950	7 810 236	59 155 186	51 141 777	8 064 898	59 206 675	11 652 810	1 012 901	12 665 711	21.4%	36 392 408	2 943 626	39 336 034	66.4%	10 046 655	948 602	10 995 257	65.7%	15.2%
Mangaung	6 303 844	1 130 454	7 434 298	6 405 141	1 385 628	7 790 768	1 252 598	199 691	1 452 289	18.6%	4 260 585	486 023	4 746 608	60.9%	1 122 080	154 632	1 276 712	56.5%	13.8%
Nelson Mandela Bay	10 375 088	1 740 079	12 115 167	10 435 733	2 063 593	12 499 326	2 052 492	275 584	2 328 076	18.6%	6 667 087	746 567	7 413 654	59.3%	2 210 607	242 162	2 452 769	64.2%	(5.1%)
City of Tshwane	32 417 512	4 023 015	36 440 527	32 930 865	4 033 888	36 964 753	7 190 805	482 739	7 673 544	20.8%	22 493 036	1 375 699	23 868 735	64.6%	6 221 209	561 050	6 782 259	65.0%	13.1%
Total	217 102 808	38 928 050	256 030 858	217 897 641	37 969 094	255 866 735	49 220 464	5 002 633	54 223 097	21.2%	150 679 162	14 063 217	164 742 379	64.4%	43 329 124	4 799 877	48 129 000	64.4%	12.7%

Source: National Treasury Local Government database

Metros Budget Summary as at 31 March 2019

Description	Budget year 2018/19						
	Original Budget	Adjusted Budget	Q3 Mar Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %
R thousands							
<u>Financial Performance</u>							
Property rates	44 281 816	45 402 885	12 510 289	35 996 122	31 743 954	4 252 168	13.40
Service charges	120 851 849	120 288 368	26 668 542	87 484 942	88 227 558	(742 616)	(0.84)
Investment revenue	2 523 553	2 643 192	810 961	2 058 392	1 781 845	276 547	15.52
Transfers recognised - operational	35 527 496	36 839 722	9 049 152	31 299 639	25 976 729	5 322 910	20.49
Other own revenue	15 805 930	15 664 839	3 808 935	11 032 776	9 120 586	1 912 189	20.97
Total Revenue (excluding capital transfers and contributions)	218 990 645	220 839 006	52 847 880	167 871 871	156 850 672	11 021 199	7.03
Employee costs	62 268 228	61 847 885	14 572 296	44 156 155	43 747 370	408 785	0.93
Remuneration of councillors	957 677	958 810	245 008	688 563	672 254	16 309	2.43
Depreciation & asset impairment	15 937 675	15 733 392	3 230 036	10 697 540	10 832 906	(135 366)	(1.25)
Finance charges	6 994 323	6 712 629	1 662 279	4 310 268	4 634 984	(324 716)	(7.01)
Materials and bulk purchases	76 477 495	76 609 945	16 407 878	54 953 840	55 026 603	(72 763)	(0.13)
Transfers and grants	2 197 249	2 493 384	498 902	1 438 651	1 598 435	(159 784)	(10.00)
Other expenditure	51 962 329	53 453 784	12 591 087	34 386 510	31 651 475	2 735 035	8.64
Total Expenditure	216 794 976	217 809 828	49 207 487	150 631 527	148 164 027	2 467 500	1.67
Surplus/(Deficit)	2 195 669	3 029 178	3 640 393	17 240 344	8 686 646	8 553 698	98.47
Transfers recognised - capital	15 476 238	16 830 957	1 995 975	5 509 837	9 617 190	(4 107 353)	(42.71)
Contributions recognised - capital & contributed assets	139 982	52 000	4 507	22 866	446 266	(423 399)	(94.88)
Surplus/(Deficit) after capital transfers & contributions	17 811 889	19 912 136	5 640 875	22 773 048	18 750 102	4 022 946	21.46
Share of surplus/ (deficit) of associate	-	(0)	-	(0)		(0)	-
Surplus/(Deficit) for the year	17 811 889	19 912 136	5 640 875	22 773 048	18 750 102	4 022 946	21.46
<u>Capital expenditure & funds sources</u>							
Capital expenditure	38 928 050	37 969 094	5 002 633	14 063 217	28 476 820	(14 413 604)	(50.62)
Transfers recognised - capital	15 483 864	16 626 442	2 527 686	6 260 886	12 469 832	(6 208 946)	(49.79)
Public contributions & donations	697 478	590 517	140 688	463 361	442 888	20 473	4.62
Borrowing	13 191 148	9 428 713	936 249	2 946 275	7 071 535	(4 125 260)	(58.34)
Internally generated funds	9 555 559	11 323 422	1 398 010	4 392 695	8 492 566	(4 099 871)	(48.28)
Total sources of capital funds	38 928 050	37 969 094	5 002 633	14 063 217	28 476 820	(14 413 604)	(50.62)

Source: National Treasury Local Government database

6. Aggregated revenue and expenditure for secondary cities

Secondary cities aggregated budgets and revenue as at 31 March 2019

R thousands	Main appropriation			Adjusted Budget			Third Quarter 2018/19				Year to date: 31 March 2019				Third Quarter 2017/18				Q3 of 2017/18 to Q3 of 2018/19
	Operating Revenue	Capital Revenue	Total	Operating Revenue	Capital Revenue	Total	Operating Revenue	Capital Revenue	Total	3rd Q as % of adjusted budget	Operating Revenue	Capital Revenue	Total	Total Revenue as % of adjusted budget	Operating Revenue	Capital Revenue	Total	Total Revenue as % of adjusted budget	
City of Matlosana	2 720 640	220 390	2 941 030	2 691 810	220 547	2 912 357	817 539	43 249	860 788	29.6%	2 104 030	127 327	2 231 356	76.6%	619 926	21 039	640 965	59.8%	34.3%
City of Mbombela	2 800 491	630 592	3 431 083	2 835 546	745 775	3 581 321	753 815	145 476	899 291	25.1%	2 382 625	357 449	2 740 074	76.5%	606 123	107 804	713 927	69.2%	26.0%
Drakenstein	2 249 326	454 040	2 703 366	2 132 818	615 304	2 748 121	359 809	104 661	464 470	16.9%	1 646 429	337 743	1 984 172	72.2%	346 251	125 503	471 754	70.8%	(1.5%)
Emalahleni (MP)	3 064 274	241 812	3 306 087	2 739 919	252 816	2 992 735	660 494	27 891	688 385	23.0%	2 085 427	124 099	2 209 526	73.8%	3 048 156	31 118	3 079 274	341.3%	(77.6%)
Emluleni	5 492 578	287 613	5 780 190	5 492 578	287 613	5 780 190	1 239 453	11 936	1 251 389	21.6%	4 199 853	87 833	4 287 686	74.2%	855 842	56 244	912 087	69.4%	37.2%
George	1 918 574	429 111	2 347 685	1 918 574	429 111	2 347 685	329 922	33 105	363 026	15.5%	1 045 772	113 460	1 159 232	49.4%	367 855	53 667	421 521	58.2%	(13.9%)
Govan Mbeki	1 758 947	133 448	1 892 395	1 758 947	124 232	1 883 179	450 543	36 194	486 737	25.8%	1 322 422	65 125	1 387 547	73.7%	-	10 994	10 994	20.3%	4327.4%
J B Marks	1 512 772	132 447	1 645 218	1 552 290	183 576	1 735 865	363 323	25 576	388 899	22.4%	1 329 555	66 207	1 395 762	80.4%	379 223	32 489	411 712	55.3%	(5.5%)
Madibeng	1 790 000	285 258	2 075 258	1 790 916	314 227	2 105 143	270 167	57 445	327 611	15.6%	1 260 053	158 090	1 418 143	67.4%	515 086	51 149	566 235	79.7%	(42.1%)
Matjhabeng	2 490 298	163 406	2 653 704	2 490 298	163 406	2 653 704	612 800	34 376	647 176	24.4%	1 843 528	92 962	1 936 490	73.0%	547 138	28 857	575 995	74.8%	12.4%
Mogale City	2 798 874	386 739	3 185 613	2 742 902	421 916	3 164 818	623 407	82 960	706 367	22.3%	2 051 997	207 461	2 259 458	71.4%	631 399	86 692	718 091	69.0%	(1.6%)
Msunduzi	5 032 038	571 382	5 603 420	4 969 234	595 676	5 564 910	674 494	71 887	746 381	13.4%	3 223 162	229 837	3 452 999	62.0%	1 132 749	82 274	1 215 023	67.5%	(38.6%)
Newcastle	1 768 721	205 576	1 974 297	1 845 800	224 064	2 069 865	448 925	32 867	481 792	23.3%	1 494 085	95 914	1 589 999	76.8%	404 263	43 535	447 798	79.4%	7.6%
Polokwane	3 634 554	1 912 547	5 547 101	3 584 947	1 912 547	5 497 494	761 482	238 064	999 546	18.2%	2 302 372	800 627	3 103 000	56.4%	679 091	236 666	915 756	60.7%	9.1%
Rustenburg	4 779 287	829 492	5 608 779	4 779 287	829 492	5 608 779	588 592	173 551	762 143	13.6%	2 603 049	406 522	3 009 570	53.7%	-	104 388	104 388	40.7%	630.1%
Sol Plaatje	2 056 107	333 242	2 389 348	1 983 495	231 113	2 214 608	451 457	28 312	479 770	21.7%	1 500 336	100 682	1 601 018	72.3%	467 389	69 485	536 874	75.1%	(10.6%)
Stellenbosch	1 629 546	528 041	2 157 587	1 632 320	563 550	2 195 870	325 004	76 066	401 070	18.3%	1 125 927	223 566	1 349 493	61.5%	354 242	78 370	432 612	62.8%	(7.3%)
Steve Tshwete	1 486 348	374 410	1 860 757	1 530 674	391 145	1 921 819	357 576	55 484	413 060	21.5%	1 163 518	166 827	1 330 344	69.2%	329 142	62 872	392 015	75.7%	5.4%
uMhlathuze	3 054 874	525 161	3 580 034	2 990 431	586 328	3 576 759	672 681	92 595	765 277	21.4%	2 280 781	293 781	2 574 562	72.0%	598 287	91 707	689 994	69.4%	10.9%
Total	52 038 248	8 644 705	60 682 953	51 462 786	9 092 438	60 555 224	10 761 482	1 371 697	12 133 179	20.0%	36 964 920	4 055 513	41 020 433	67.7%	11 882 162	1 374 854	13 257 015	78.8%	(8.5%)

Source: National Treasury Local Government database

Secondary cities aggregated budgets and expenditure as at 31 March 2019

R thousands	Main appropriation			Adjusted Budget			Third Quarter 2018/19				Year to date: 31 March 2019				Third Quarter 2017/18				Q3 of 2017/18 to Q3 of 2018/19
	Operating Expenditure	Capital Expenditure	Total	Operating Expenditure	Capital Expenditure	Total	Operating Expenditure	Capital Expenditure	Total	3rd Q as % of adjusted budget	Operating Expenditure	Capital Expenditure	Total	Total Expenditure as % of adjusted budget	Operating Expenditure	Capital Expenditure	Total	Total Expenditure as % of adjusted budget	
City of Matlosana	3 119 078	220 390	3 339 468	3 147 469	220 547	3 368 016	599 276	43 249	642 525	19.1%	1 528 137	127 327	1 655 464	49.2%	471 295	21 039	492 333	40.2%	30.5%
City of Mbombela	3 210 279	630 592	3 840 872	3 193 790	745 775	3 939 565	1 054 401	145 476	1 199 877	30.5%	2 376 753	357 449	2 734 202	69.4%	613 905	107 804	721 710	52.9%	66.3%
Drakenstein	2 334 693	454 040	2 788 733	2 300 373	615 304	2 915 676	446 327	104 661	550 989	18.9%	1 465 859	337 743	1 803 602	61.9%	398 262	125 503	523 765	60.1%	5.2%
Emalahleni (MP)	3 266 197	241 812	3 508 009	3 387 370	252 816	3 640 186	608 863	27 891	636 754	17.5%	1 728 290	124 099	1 852 379	50.9%	491 188	31 118	522 305	37.0%	21.9%
Emluleni	5 457 847	287 613	5 745 460	5 457 847	287 613	5 745 460	2 234 556	11 936	2 246 492	39.1%	4 348 226	87 833	4 436 060	77.2%	1 196 501	56 244	1 252 746	53.3%	79.3%
George	1 956 195	429 111	2 385 306	1 956 195	429 111	2 385 306	388 539	33 105	421 644	17.7%	1 169 981	113 460	1 283 441	53.8%	342 834	53 666	396 500	55.0%	6.3%
Govan Mbeki	1 700 171	133 448	1 833 618	1 736 664	124 232	1 860 896	409 029	36 194	445 223	23.9%	1 176 693	65 125	1 241 818	66.7%	-	10 994	10 994	16.2%	3949.8%
J B Marks	1 812 442	132 447	1 944 888	1 778 396	183 576	1 961 972	261 965	25 576	287 541	14.7%	949 584	66 207	1 015 792	51.8%	245 533	32 489	278 022	49.7%	3.4%
Madibeng	2 385 364	285 258	2 670 622	2 386 280	314 227	2 700 508	520 386	57 445	577 831	21.4%	1 202 933	158 090	1 361 022	50.4%	412 331	51 149	463 480	43.7%	24.7%
Matjhabeng	2 415 436	163 406	2 578 842	2 415 436	163 406	2 578 842	416 630	34 376	451 006	17.5%	1 138 250	92 962	1 231 212	47.7%	393 186	28 857	422 043	55.6%	6.9%
Mogale City	2 699 164	386 739	3 085 903	2 738 042	421 916	3 159 958	467 703	82 960	550 663	17.4%	1 608 921	207 461	1 816 382	57.5%	579 942	86 692	666 633	65.0%	(17.4%)
Msunduzi	4 928 912	571 382	5 500 294	4 925 581	595 676	5 521 257	977 681	71 887	1 049 568	19.0%	3 383 261	229 837	3 613 098	65.4%	1 036 015	82 274	1 118 289	62.3%	(6.1%)
Newcastle	2 234 510	205 576	2 440 085	2 297 430	224 064	2 521 495	479 665	32 867	512 531	20.3%	1 435 814	95 914	1 531 728	60.7%	387 290	43 535	430 824	65.3%	19.0%
Polokwane	3 348 689	1 912 547	5 261 236	3 406 349	1 912 547	5 318 896	723 787	238 064	961 851	18.1%	2 335 971	800 627	3 136 598	59.0%	603 844	236 666	840 510	63.1%	14.4%
Rustenburg	4 772 532	829 492	5 602 025	4 772 532	829 492	5 602 025	608 585	173 551	782 137	14.0%	2 626 506	406 522	3 033 028	54.1%	-	104 388	104 388	36.1%	649.3%
Sol Plaatje	2 046 855	333 242	2 380 097	2 000 941	231 113	2 232 054	362 076	28 312	390 388	17.5%	1 390 037	100 682	1 490 719	66.8%	362 521	69 485	432 006	65.1%	(9.6%)
Stellenbosch	1 716 330	528 041	2 244 371	1 718 542	563 550	2 282 092	307 384	76 066	383 450	16.8%	969 039	223 566	1 192 605	52.3%	307 536	78 370	385 907	52.0%	(0.6%)
Steve Tshwete	1 556 717	374 410	1 931 127	1 598 627	391 145	1 989 771	355 162	55 484	410 647	20.6%	1 033 273	166 827	1 200 100	60.3%	313 591	62 872	376 463	61.7%	9.1%
uMhlathuze	3 016 497	525 161	3 541 657	3 049 313	586 328	3 635 641	708 277	92 595	800 873	22.0%	2 174 679	293 781	2 468 460	67.9%	656 009	91 707	747 717	67.1%	7.1%
Total	53 977 908	8 644 705	62 622 613	54 267 180	9 092 438	63 359 618	11 930 292	1 371 697	13 301 988	21.0%	34 042 198	4 055 513	38 097 710	60.1%	8 811 782	1 374 854	10 186 636	53.0%	30.6%

Source: National Treasury Local Government database

Secondary Cities Quarterly Budget Statement as at 31 March 2019

Description	Budget year 2018/19						
R thousands	Original Budget	Adjusted Budget	Q3 Mar Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %
Financial Performance							
Property rates	8 227 609	8 259 264	1 744 348	6 128 630	6 197 120	(68 490)	(1.11)
Service charges	29 766 834	28 859 957	6 484 311	21 304 118	22 387 805	(1 083 688)	(4.84)
Investment revenue	377 954	337 300	86 820	232 321	265 436	(33 116)	(12.48)
Transfers recognised - operational	8 686 619	8 733 894	1 648 366	6 853 822	6 902 110	(48 288)	(0.70)
Other own revenue	4 979 231	5 272 371	797 638	2 446 029	3 165 474	(719 444)	(22.73)
Total Revenue (excluding capital transfers and contributions)	52 038 248	51 462 786	10 761 482	36 964 920	38 917 946	(1 953 026)	(5.02)
Employee costs	13 496 611	13 516 994	3 160 847	9 219 406	9 808 777	(589 371)	(6.01)
Remuneration of councillors	644 732	639 677	177 609	454 826	473 100	(18 274)	(3.86)
Depreciation & asset impairment	5 831 501	5 758 728	2 190 420	3 675 171	3 516 746	158 425	4.50
Finance charges	1 051 762	1 132 971	342 748	812 470	746 078	66 392	8.90
Materials and bulk purchases	19 071 691	18 809 966	3 564 372	12 761 713	13 910 473	(1 148 759)	(8.26)
Transfers and grants	290 352	293 145	13 252	188 935	249 646	(60 711)	(24.32)
Other expenditure	13 591 259	14 115 698	2 481 043	6 929 676	9 347 004	(2 417 328)	(25.86)
Total Expenditure	53 977 908	54 267 180	11 930 292	34 042 198	38 051 823	(4 009 626)	(10.54)
Surplus/(Deficit)	(1 939 660)	(2 804 394)	(1 168 810)	2 922 722	866 123	2 056 599	237.45
Transfers recognised - capital	4 788 092	4 861 224	1 005 897	2 601 805	3 193 959	(592 153)	(18.54)
Contributions recognised - capital & contributed assets	57 504	-	-	2 966	11 004	(8 038)	(73.04)
Surplus/(Deficit) after capital transfers & contributions	2 905 935	2 056 829	(162 913)	5 527 494	4 071 086	1 456 408	35.77
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	2 905 935	2 056 829	(162 913)	5 527 494	4 071 086	1 456 408	35.77
Capital expenditure & funds sources							
Capital expenditure	8 644 705	9 092 438	1 371 697	4 055 513	6 819 329	(2 763 816)	(40.53)
Transfers recognised - capital	4 825 147	4 986 306	970 428	2 877 665	3 739 730	(862 065)	(23.05)
Public contributions & donations	14 400	65 950	5 398	5 398	49 463	(44 065)	(89.09)
Borrowing	2 141 645	2 177 286	146 674	454 197	1 632 964	(1 178 767)	(72.19)
Internally generated funds	1 663 513	1 862 896	249 197	718 253	1 397 172	(678 919)	(48.59)
Total sources of capital funds	8 644 705	9 092 438	1 371 697	4 055 513	6 819 329	(2 763 816)	(40.53)

Source: National Treasury Local Government database

7. Operating revenue and expenditure per function for metros

Metros aggregated budgets revenue and expenditure per function as at 31 March 2019

Metros aggregated budgets revenue and expenditure per function as at 31 March 2019										
		Budget		Third Quarter 2018/19		Year to date: 31 March 2019		Third Quarter 2017/18		Q3 of 2017/18 to Q3 of 2018/19
		Main appropriation	Adjusted Budget	Actual Revenue	3rd Q as % of adjusted budget	Actual Revenue	Total Revenue as % of adjusted budget	Actual Revenue	Total Revenue as % of adjusted budget	
R thousands	Code									
Water										
Buffalo City	BUF	721 819	721 819	11 717	1.6%	521 293	72.2%	171 814	87.8%	(93.2%)
Cape Town	CPT	4 512 711	4 448 678	377 031	8.5%	3 758 417	84.5%	1 420 392	90.2%	(73.5%)
City of Ekurhuleni	EKU	6 161 742	6 254 527	1 416 328	22.6%	5 695 306	91.1%	1 296 766	78.0%	9.2%
eThekwini	ETH	5 326 483	5 326 483	1 168 256	21.9%	3 749 167	70.4%	1 271 213	66.8%	(8.1%)
City of Johannesburg	JHB	7 043 017	7 034 017	1 835 771	26.1%	5 433 894	77.3%	1 520 417	76.0%	20.7%
Mangaung	MAN	1 264 414	1 208 398	381 688	31.6%	903 231	74.7%	273 990	60.1%	39.3%
Nelson Mandela Bay	NMA	957 881	934 622	325 294	34.8%	829 297	88.7%	289 018	79.4%	12.6%
City of Tshwane	TSH	4 247 503	4 153 848	1 053 014	25.4%	3 002 392	72.3%	1 077 142	78.4%	(2.2%)
Total		30 235 570	30 082 391	6 569 100	21.8%	23 892 997	79.4%	7 320 751	76.6%	(10.3%)

		30 230 370	30 602 391	6 309 100	21.0%	23 692 397	78.4%	7 320 731	70.0%	(16.3%)
		Budget		Third Quarter 2018/19		Year to date: 31 March 2019		Third Quarter 2017/18		
		Main appropriation	Adjusted Budget	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2017/18 to Q3 of 2018/19
R thousands	Code									
Water										
Buffalo City	BUF	641 479	605 923	176 964	29.2%	420 622	69.4%	278 381	100.2%	(36.4%)
Cape Town	CPT	4 823 188	3 825 080	714 252	18.7%	2 411 589	63.0%	873 421	62.2%	(18.2%)
City of Ekurhuleni	EKU	7 148 837	6 438 980	1 542 460	24.0%	4 554 733	70.7%	1 460 246	64.5%	5.6%
eThekwini	ETH	4 838 140	4 837 874	1 965 429	40.6%	4 115 078	85.1%	865 947	65.2%	127.0%
City of Johannesburg	JHB	5 919 594	6 063 908	2 216 932	36.6%	6 457 635	106.5%	1 783 765	104.5%	24.3%
Mangaung	MAN	967 824	967 994	177 750	18.4%	636 792	65.8%	136 819	53.2%	29.9%
Nelson Mandela Bay	NMA	821 475	818 720	156 133	19.1%	515 049	62.9%	245 126	70.7%	(36.3%)
City of Tshwane	TSH	3 568 806	3 569 890	924 527	25.9%	2 710 137	75.9%	548 124	66.0%	68.7%
Total		28 729 344	27 128 371	7 874 447	29.0%	21 821 635	80.4%	6 191 829	73.5%	27.2%

Source: National Treasury Local Government database

Metros aggregated budgets revenue and expenditure per function as at 31 March 2019

		Budget		Third Quarter 2018/19		Year to date: 31 March 2019		Third Quarter 2017/18		
		Main appropriation	Adjusted Budget	Actual Revenue	3rd Q as % of adjusted budget	Actual Revenue	Total Revenue as % of adjusted budget	Actual Revenue	Total Revenue as % of adjusted budget	Q3 of 2017/18 to Q3 of 2018/19
R thousands	Code									
Electricity										
Buffalo City	BUF	2 047 622	2 026 418	413 419	20.4%	1 353 696	66.8%	414 682	68.2%	(0.3%)
Cape Town	CPT	12 983 016	13 429 897	3 189 340	23.7%	10 085 567	75.1%	3 110 622	75.1%	2.5%
City of Ekurhuleni	EKU	14 400 418	14 536 651	3 178 417	21.9%	11 232 233	77.3%	2 585 222	76.0%	22.9%
eThekwini	ETH	13 321 413	13 321 413	3 409 741	25.6%	9 489 588	71.2%	3 025 860	71.9%	12.7%
City of Johannesburg	JHB	17 367 596	15 842 812	3 364 495	21.2%	10 820 438	68.3%	3 104 025	65.9%	8.4%
Mangaung	MAN	2 428 978	2 631 599	561 102	21.3%	1 919 231	72.9%	483 260	63.7%	16.1%
Nelson Mandela Bay	NMA	4 081 884	4 082 674	683 144	16.7%	2 780 503	68.1%	1 051 784	78.3%	(35.0%)
City of Tshwane	TSH	12 216 029	12 287 341	2 537 921	20.7%	8 641 194	70.3%	2 549 320	71.9%	(0.4%)
Total		78 846 956	78 158 806	17 337 581	22.2%	56 322 449	72.1%	16 324 775	71.9%	6.2%

		Budget		Third Quarter 2018/19		Year to date: 31 March 2019		Third Quarter 2017/18		
		Main appropriation	Adjusted Budget	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2017/18 to Q3 of 2018/19
R thousands	Code									
Electricity										
Buffalo City	BUF	1 989 513	1 972 248	370 036	18.8%	1 468 029	74.4%	419 514	77.2%	(11.8%)
Cape Town	CPT	10 321 587	10 494 515	1 969 700	18.8%	6 928 281	66.0%	1 970 134	65.4%	(0.0%)
City of Ekurhuleni	EKU	12 993 486	13 046 576	2 876 662	22.0%	9 581 846	73.4%	2 635 073	73.0%	9.2%
eThekweni	ETH	12 329 506	12 329 557	2 661 161	21.6%	8 602 694	69.8%	2 323 232	68.7%	14.5%
City of Johannesburg	JHB	15 567 298	15 390 018	3 167 240	20.6%	11 349 676	73.7%	2 924 577	73.0%	8.3%
Mangaung	MAN	2 307 575	2 455 807	482 938	19.7%	1 762 339	71.8%	450 082	61.3%	7.3%
Nelson Mandela Bay	NMA	3 850 352	3 863 118	771 700	20.0%	2 719 145	70.4%	945 577	77.2%	(18.4%)
City of Tshwane	TSH	10 963 043	11 130 325	2 345 933	21.1%	8 539 230	76.7%	2 082 793	74.8%	12.6%
Total		70 322 360	70 682 164	14 645 371	20.7%	50 951 240	72.1%	13 750 981	71.4%	6.5%

Source: National Treasury Local Government database

Metros aggregated budgets revenue and expenditure per function as at 31 March 2019

		Budget		Third Quarter 2018/19		Year to date: 31 March 2019		Third Quarter 2017/18		Q3 of 2017/18 to Q3 of 2018/19
		Main appropriation	Adjusted Budget	Actual Revenue	3rd Q as % of adjusted budget	Actual Revenue	Total Revenue as % of adjusted budget	Actual Revenue	Total Revenue as % of adjusted budget	
R thousands	Code									
Waste water management										
Buffalo City	BUF	448 170	448 170	97 677	21.8%	296 725	66.2%	102 815	93.3%	(5.0%)
Cape Town	CPT	1 871 230	1 855 416	287 701	15.5%	1 438 085	77.5%	486 521	78.4%	(40.9%)
City of Ekurhuleni	EKU	2 569 350	2 569 350	461 830	18.0%	923 738	36.0%	542 000	72.1%	(14.8%)
eThekweni	ETH	1 470 117	1 470 117	279 662	19.0%	1 034 997	70.4%	395 180	82.8%	(29.2%)
City of Johannesburg	JHB	4 695 345	4 689 345	1 257 930	26.8%	3 441 228	73.4%	940 094	69.2%	33.8%
Mangaung	MAN	375 041	375 041	133 681	35.6%	353 501	94.3%	104 636	76.0%	27.8%
Nelson Mandela Bay	NMA	691 274	739 907	195 655	26.4%	597 324	80.7%	174 111	49.7%	12.4%
City of Tshwane	TSH	1 416 952	1 267 684	298 782	23.6%	849 902	67.0%	253 792	58.9%	17.7%
Total		13 537 480	13 415 030	3 012 918	22.5%	8 935 499	66.6%	2 999 148	70.9%	0.5%

		Budget		Third Quarter 2018/19		Year to date: 31 March 2019		Third Quarter 2017/18		Q3 of 2017/18 to Q3 of 2018/19
		Main appropriation	Adjusted Budget	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands	Code									
Waste water management										
Buffalo City	BUF	455 370	450 538	45 922	10.2%	154 393	34.3%	128 913	75.3%	(64.4%)
Cape Town	CPT	1 935 220	1 757 471	276 624	15.7%	1 095 516	62.3%	340 811	66.4%	(18.8%)
City of Ekurhuleni	EKU	55 478	1 030 990	233 539	22.7%	705 293	68.4%	224 857	1136.7%	3.9%
eThekwini	ETH	1 582 577	1 582 850	416 866	26.3%	1 170 685	74.0%	334 982	71.4%	24.4%
City of Johannesburg	JHB	3 946 396	4 042 606	551 156	13.6%	1 485 358	36.7%	399 906	37.0%	37.8%
Mangaung	MAN	350 086	332 243	57 809	17.4%	175 788	52.9%	45 615	51.4%	26.7%
Nelson Mandela Bay	NMA	559 396	562 139	60 903	10.8%	303 931	54.1%	128 559	51.2%	(52.6%)
City of Tshwane	TSH	828 743	814 827	154 673	19.0%	452 474	55.5%	155 588	45.0%	(0.6%)
Total		9 713 265	10 573 665	1 797 492	17.0%	5 543 438	52.4%	1 759 230	58.4%	2.2%

Source: National Treasury Local Government database

Metros aggregated budgets revenue and expenditure per function as at 31 March 2019

		Budget		Third Quarter 2018/19		Year to date: 31 March 2019		Third Quarter 2017/18		Q3 of 2017/18 to Q3 of 2018/19
		Main appropriation	Adjusted Budget	Actual Revenue	3rd Q as % of adjusted budget	Actual Revenue	Total Revenue as % of adjusted budget	Actual Revenue	Total Revenue as % of adjusted budget	
R thousands	Code									
Waste management										
Buffalo City	BUF	430 420	430 420	91 748	21.3%	310 477	72.1%	96 434	93.1%	(4.9%)
Cape Town	CPT	1 625 554	1 579 336	276 050	17.5%	1 163 564	73.7%	541 945	81.3%	(49.1%)
City of Ekurhuleni	EKU	1 943 122	1 943 122	472 583	24.3%	1 553 881	80.0%	411 340	77.0%	14.9%
eThekwini	ETH	1 139 213	1 139 213	313 482	27.5%	829 612	72.8%	306 038	73.9%	2.4%
City of Johannesburg	JHB	1 699 271	1 810 498	469 216	25.9%	1 398 989	77.3%	409 834	76.2%	14.5%
Mangaung	MAN	321 380	321 380	122 230	38.0%	268 663	83.6%	74 197	82.8%	64.7%
Nelson Mandela Bay	NMA	429 568	445 035	94 591	21.3%	249 793	56.1%	66 311	46.7%	42.6%
City of Tshwane	TSH	1 535 010	1 592 864	419 058	26.3%	1 222 808	76.8%	398 863	73.8%	5.1%
Total		9 123 538	9 261 868	2 258 958	24.4%	6 997 787	75.6%	2 304 962	76.1%	(2.0%)

		Budget		Third Quarter 2018/19		Year to date: 31 March 2019		Third Quarter 2017/18		
		Main appropriation	Adjusted Budget	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2017/18 to Q3 of 2018/19
R thousands	Code									
Waste management										
Buffalo City	BUF	308 541	314 336	83 975	26.7%	261 606	83.2%	89 408	102.6%	(6.1%)
Cape Town	CPT	1 915 595	1 929 273	446 957	23.2%	1 294 693	67.1%	405 226	69.2%	10.3%
City of Ekurhuleni	EKU	1 166 645	1 166 986	288 069	24.7%	786 600	67.4%	321 258	73.2%	(10.3%)
eThekwini	ETH	1 201 556	1 201 610	433 953	36.1%	959 604	79.9%	167 414	68.4%	159.2%
City of Johannesburg	JHB	2 168 298	2 243 552	526 676	23.5%	1 568 844	69.9%	503 803	73.9%	4.5%
Mangaung	MAN	266 381	266 516	67 213	25.2%	202 479	76.0%	56 502	80.2%	19.0%
Nelson Mandela Bay	NMA	378 151	379 807	58 753	15.5%	218 175	57.4%	84 578	57.1%	(30.5%)
City of Tshwane	TSH	1 228 060	1 229 707	275 800	22.4%	764 823	62.2%	221 023	63.2%	24.8%
Total		8 633 227	8 731 787	2 181 396	25.0%	6 056 825	69.4%	1 849 213	70.9%	18.0%

Source: National Treasury Local Government database

8. Operating revenue and expenditure per function for secondary cities

Secondary cities aggregated revenue and expenditure per function as at 31 March 2019

Secondary cities aggregated revenue and expenditure per function as at 31 March 2019										
		Budget		Third Quarter 2018/19		Year to date: 31 March 2019		Third Quarter 2017/18		Q3 of 2017/18 to Q3 of 2018/19
		Main appropriation	Adjusted Budget	Actual Revenue	3rd Q as % of adjusted budget	Actual Revenue	Total Revenue as % of adjusted budget	Actual Revenue	Total Revenue as % of adjusted budget	
R thousands	Code									
Water										
	City of Matlosana NW403	649 566	653 442	319 216	48.9%	514 318	78.7%	145 171	57.5%	119.9%
	City of Mbombela MP326	101 759	103 759	26 998	26.0%	84 307	81.3%	24 654	71.7%	9.5%
	Drakenstein WC023	261 366	199 624	50 391	25.2%	161 304	80.8%	61 878	79.0%	(18.6%)
	Emalahleni (MP) MP312	516 370	382 067	107 985	28.3%	295 203	77.3%	-	-	-
	Emfuleni GT421	1 039 739	1 039 739	260 612	25.1%	828 236	79.7%	388 985	73.8%	(33.0%)
	George WC044	161 062	161 062	(6 534)	(4.1%)	14 497	9.0%	38 308	71.6%	(117.1%)
	Gov an Mbeki MP307	371 031	371 031	93 601	25.2%	297 618	80.2%	-	25.7%	-
	J B Marks NW405	108 493	112 887	28 901	25.6%	106 748	94.6%	10 407	37.4%	177.7%
	Madibeng NW372	152 811	172 811	52 799	30.6%	139 828	80.9%	40 158	72.0%	31.5%
	Matjhabeng FS184	373 928	367 928	133 716	36.3%	307 199	83.5%	91 393	82.9%	46.3%
	Mogale City GT481	311 006	334 549	83 225	24.9%	253 553	75.8%	78 682	78.4%	5.8%
	Msunduzi KZN225	845 876	853 944	126 957	14.9%	613 001	71.8%	212 199	76.4%	(40.2%)
	Newcastle KZN252	231 141	239 390	60 263	25.2%	219 866	91.8%	65 093	97.2%	(7.4%)
	Polokwane LIM354	350 836	354 325	67 587	19.1%	193 191	54.5%	95 753	85.4%	(29.4%)
	Rustenburg NW373	933 413	933 413	68 543	7.3%	316 523	33.9%	-	36.6%	-
	Sol Plaatje NC091	288 458	299 458	83 359	27.8%	225 949	75.5%	76 725	87.1%	8.6%
	Stellenbosch WC024	241 550	206 550	33 470	16.2%	141 850	68.7%	57 442	74.0%	(41.7%)
	Stev e Tshwete MP313	107 400	114 069	26 473	23.2%	83 256	73.0%	27 234	84.2%	(2.8%)
	uMhlathuze KZN282	469 247	496 717	142 324	28.7%	435 143	87.6%	127 614	89.4%	11.5%
Total		7 515 052	7 396 766	1 759 886	23.8%	5 231 588	70.7%	1 541 696	64.9%	14.2%
		Budget		Third Quarter 2018/19		Year to date: 31 March 2019		Third Quarter 2017/18		Q3 of 2017/18 to Q3 of 2018/19
		Main appropriation	Adjusted Budget	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands	Code									
Water										
	City of Matlosana NW403	635 593	636 368	112 947	17.7%	257 422	40.5%	90 407	39.0%	24.9%
	City of Mbombela MP326	315 548	306 293	67 250	22.0%	185 828	60.7%	57 250	45.8%	17.5%
	Drakenstein WC023	108 892	96 882	5 065	5.2%	48 242	49.8%	13 072	48.8%	(61.3%)
	Emalahleni (MP) MP312	427 648	-	-	-	-	-	8 601	-	(100.0%)
	Emfuleni GT421	1 286 879	1 286 879	287 789	22.4%	716 740	55.7%	144 829	35.5%	98.7%
	George WC044	116 300	116 300	22 064	19.0%	86 223	74.1%	17 768	65.5%	24.2%
	Gov an Mbeki MP307	366 383	367 383	74 780	20.4%	254 508	69.3%	-	9.3%	-
	J B Marks NW405	91 972	94 262	15 385	16.3%	29 278	31.1%	17 191	39.7%	(10.5%)
	Madibeng NW372	232 734	194 899	77 429	39.7%	142 829	73.3%	64 183	68.3%	20.6%
	Matjhabeng FS184	674 396	468 734	51 314	10.9%	108 638	23.2%	62 698	44.0%	(18.2%)
	Mogale City GT481	356 902	399 541	63 572	15.9%	270 523	67.7%	89 145	71.8%	(28.7%)
	Msunduzi KZN225	695 060	689 518	241 780	35.1%	599 610	87.0%	153 734	68.4%	57.3%
	Newcastle KZN252	493 851	501 425	92 702	18.5%	244 083	48.7%	(35 537)	43.1%	(360.9%)
	Polokwane LIM354	296 731	284 596	64 662	22.7%	288 463	101.4%	43 066	51.5%	50.1%
	Rustenburg NW373	728 540	728 540	63 510	8.7%	331 585	45.5%	-	7.6%	-
	Sol Plaatje NC091	248 572	247 649	62 443	25.2%	195 549	79.0%	51 461	76.4%	21.3%
	Stellenbosch WC024	147 702	136 062	26 507	19.5%	81 747	60.1%	(9 219)	24.9%	(387.5%)
	Stev e Tshwete MP313	119 371	123 095	29 884	24.3%	77 182	62.7%	23 268	59.5%	28.4%
	uMhlathuze KZN282	477 949	498 937	149 542	30.0%	390 128	78.2%	116 535	76.3%	28.3%
Total		7 821 023	7 177 363	1 508 625	21.0%	4 308 575	60.0%	908 451	45.7%	66.1%

Source: National Treasury Local Government database

Secondary cities aggregated revenue and expenditure per function as at 31 March 2019

		Budget	Budget	Third Quarter 2018/19		Year to date: 31 March 2019		Third Quarter 2017/18		
		Main appropriation	Adjusted Budget	Actual Revenue	3rd Q as % of adjusted budget	Actual Revenue	Total Revenue as % of adjusted budget	Actual Revenue	Total Revenue as % of adjusted budget	Q3 of 2017/18 to Q3 of 2018/19
R thousands	Code									
Electricity										
	City of Matlosana NW403	836 178	862 317	207 937	24.1%	624 685	72.4%	180 415	55.6%	15.3%
	City of Mbombela MP326	944 844	964 844	246 719	25.6%	789 941	81.9%	219 963	70.2%	12.2%
	Drakenstein WC023	1 117 840	1 065 977	260 899	24.5%	811 561	76.1%	245 486	76.9%	6.3%
	Emalahleni (MP) MP312	1 310 167	902 839	197 701	21.9%	660 710	73.2%	2 852 948	826.1%	(93.1%)
	Emfuleni GT421	2 150 218	2 150 218	425 396	19.8%	1 504 583	70.0%	199 188	81.2%	113.6%
	George WC044	680 780	680 780	156 620	23.0%	477 850	70.2%	162 856	76.5%	(3.8%)
	Gov an Mbeki MP307	495 669	495 669	106 784	21.5%	347 398	70.1%	-	-	-
	J B Marks NW405	707 934	739 900	164 399	22.2%	674 228	91.1%	149 754	56.6%	9.8%
	Madibeng NW372	502 401	487 317	112 232	23.0%	349 618	71.7%	111 312	72.4%	0.8%
	Matjhabeng FS184	697 394	697 394	161 482	23.2%	511 197	73.3%	133 554	67.4%	20.9%
	Mogale City GT481	948 069	1 025 277	226 877	22.1%	733 627	71.6%	219 225	73.7%	3.5%
	Msunduzi KZN225	2 224 606	2 181 949	306 822	14.1%	1 401 314	64.2%	476 155	71.3%	(35.6%)
	Newcastle KZN252	770 528	767 109	168 093	21.9%	569 060	74.2%	164 063	75.2%	2.5%
	Polokwane LIM354	1 055 136	1 055 136	228 666	21.7%	682 437	64.7%	154 163	51.3%	48.3%
	Rustenburg NW373	2 078 721	2 078 721	349 699	16.8%	1 425 316	68.6%	-	39.0%	-
	Sol Plaatje NC091	740 342	630 342	158 429	25.1%	448 171	71.1%	182 183	73.6%	(13.0%)
	Stellenbosch WC024	575 374	585 374	120 655	20.6%	419 677	71.7%	137 784	67.8%	(12.4%)
	Steve Tshwete MP313	585 255	614 508	134 017	21.8%	449 423	73.1%	129 996	67.2%	3.1%
	uMhlathuze KZN282	1 591 332	1 455 431	317 522	21.8%	1 063 915	73.1%	295 884	73.1%	7.3%
Total		20 012 785	19 441 100	4 050 949	20.8%	13 944 712	71.7%	6 014 930	111.1%	(32.7%)
		Budget	Budget	Third Quarter 2018/19		Year to date: 31 March 2019		Third Quarter 2017/18		
		Main appropriation	Adjusted Budget	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	Q3 of 2017/18 to Q3 of 2018/19
R thousands	Code									
Electricity										
	City of Matlosana NW403	1 029 708	1 043 474	207 578	19.9%	456 880	43.8%	112 840	49.9%	84.0%
	City of Mbombela MP326	877 481	852 466	164 411	19.3%	579 225	67.9%	184 774	72.5%	(11.0%)
	Drakenstein WC023	903 965	885 331	180 425	20.4%	589 663	66.6%	181 106	68.3%	(0.4%)
	Emalahleni (MP) MP312	1 423 957	-	-	-	65 159	-	257 556	-	(100.0%)
	Emfuleni GT421	1 928 195	1 928 195	410 180	21.3%	1 345 944	69.8%	683 522	82.3%	(40.0%)
	George WC044	566 533	566 533	115 378	20.4%	378 341	66.8%	107 418	66.3%	7.4%
	Gov an Mbeki MP307	518 229	555 029	121 324	21.9%	566 901	102.1%	-	0.0%	-
	J B Marks NW405	689 594	614 518	90 729	14.8%	442 209	72.0%	90 737	55.0%	(0.0%)
	Madibeng NW372	546 311	502 340	79 442	15.8%	329 926	65.7%	140 937	59.6%	(43.6%)
	Matjhabeng FS184	588 168	578 258	69 084	11.9%	271 742	47.0%	88 054	36.8%	(21.5%)
	Mogale City GT481	880 254	888 003	128 116	14.4%	492 503	55.5%	153 903	62.2%	(16.8%)
	Msunduzi KZN225	1 830 051	1 813 387	158 758	8.8%	1 150 733	63.5%	354 699	72.5%	(55.2%)
	Newcastle KZN252	703 653	708 077	116 027	16.4%	441 338	62.3%	132 862	60.5%	(12.7%)
	Polokwane LIM354	894 756	882 586	190 836	21.6%	574 998	65.1%	186 834	64.9%	2.1%
	Rustenburg NW373	1 969 495	1 969 495	327 547	16.6%	1 427 687	72.5%	-	45.4%	-
	Sol Plaatje NC091	694 734	670 631	99 979	14.9%	455 494	67.9%	112 583	65.6%	(11.2%)
	Stellenbosch WC024	432 085	430 300	89 689	20.8%	284 838	66.2%	196 703	88.9%	(54.4%)
	Steve Tshwete MP313	560 043	560 501	116 537	20.8%	363 324	64.8%	105 343	53.4%	10.6%
	uMhlathuze KZN282	1 292 648	1 269 773	275 954	21.7%	894 024	70.4%	247 393	72.4%	11.5%
Total		18 329 862	16 718 898	2 941 995	17.6%	11 110 931	66.5%	3 337 263	65.2%	(11.8%)

Source: National Treasury Local Government database

Secondary cities aggregated revenue and expenditure per function as at 31 March 2019

		Budget		Third Quarter 2018/19		Year to date: 31 March 2019		Third Quarter 2017/18		Q3 of 2017/18 to Q3 of 2018/19
		Main appropriation	Adjusted Budget	Actual Revenue	3rd Q as % of adjusted budget	Actual Revenue	Total Revenue as % of adjusted budget	Actual Revenue	Total Revenue as % of adjusted budget	
R thousands	Code									
Waste water management										
	City of Matlosana NW403	130 114	126 512	28 856	22.8%	85 442	67.5%	28 956	43.7%	(0.3%)
	City of Mbombela MP326	28 675	26 675	5 674	21.3%	17 852	66.9%	6 971	69.8%	(18.6%)
	Drakenstein WC023	130 242	112 062	3 920	3.5%	118 652	105.9%	5 978	115.1%	(34.4%)
	Emalahleni (MP) MP312	257 637	120 432	34 294	28.5%	93 191	77.4%	56 743	81.8%	(39.6%)
	Emfuleni GT421	325 292	325 292	83 389	25.6%	256 142	78.7%	25 717	43.6%	224.3%
	George WC044	141 989	141 989	36 832	25.9%	98 780	69.6%	38 805	72.6%	(5.1%)
	Govan Mbeki MP307	101 737	101 737	27 680	27.2%	82 738	81.3%	-	26.0%	-
	J B Marks NW405	66 651	72 033	19 572	27.2%	66 752	92.7%	18 236	56.6%	7.3%
	Madibeng NW372	50 549	57 140	16 093	28.2%	43 112	75.4%	11 439	85.0%	40.7%
	Matjhabeng FS184	155 578	161 578	42 015	26.0%	125 356	77.6%	45 189	90.9%	(7.0%)
	Mogale City GT481	207 801	207 858	62 038	29.8%	204 050	98.2%	65 331	98.1%	(5.0%)
	Msunduzi KZN225	168 493	173 206	35 676	20.6%	142 394	82.2%	46 947	89.2%	(24.0%)
	New castle KZN252	187 871	199 455	43 085	21.6%	168 626	84.5%	32 112	89.5%	34.2%
	Polokwane LIM354	102 529	123 864	31 138	25.1%	86 530	69.9%	27 214	88.2%	14.4%
	Rustenburg NW373	397 204	397 204	22 147	5.6%	86 487	21.8%	-	28.7%	-
	Sol Plaatje NC091	75 813	80 813	20 175	25.0%	60 030	74.3%	19 109	78.4%	5.6%
	Stellenbosch WC024	139 722	129 722	20 148	15.5%	93 315	71.9%	29 683	95.8%	(32.1%)
	Steve Tshwete MP313	87 936	90 284	22 132	24.5%	73 351	81.2%	20 730	84.1%	6.8%
	uMhlathuze KZN282	242 242	264 753	59 382	22.4%	210 230	79.4%	24 692	73.7%	140.5%
Total		2 998 076	2 912 608	614 248	21.1%	2 113 030	72.5%	503 851	67.4%	21.9%

		Budget		Third Quarter 2018/19		Year to date: 31 March 2019		Third Quarter 2017/18		Q3 of 2017/18 to Q3 of 2018/19
		Main appropriation	Adjusted Budget	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands	Code									
Waste water management										
	City of Matlosana NW403	138 536	146 680	30 500	20.8%	88 275	60.2%	30 439	41.8%	0.2%
	City of Mbombela MP326	135 490	128 220	6 189	4.8%	15 135	11.8%	5 924	10.1%	4.5%
	Drakenstein WC023	106 626	113 655	24 106	21.2%	68 817	60.5%	22 533	91.1%	7.0%
	Emalahleni (MP) MP312	198 730	-	-	-	-	-	20 665	-	(100.0%)
	Emfuleni GT421	187 598	187 598	70 724	37.7%	129 441	69.0%	31 780	30.8%	122.5%
	George WC044	192 666	192 666	28 933	15.0%	82 019	42.6%	16 339	32.4%	77.1%
	Govan Mbeki MP307	170 350	163 676	12 050	7.4%	22 878	14.0%	-	10.3%	-
	J B Marks NW405	70 821	94 662	15 915	16.8%	32 597	34.4%	13 528	44.5%	17.6%
	Madibeng NW372	32 940	36 243	13 577	37.5%	24 930	68.8%	7 414	67.8%	83.1%
	Matjhabeng FS184	-	118 165	27 008	22.9%	63 160	53.5%	18 532	-	45.7%
	Mogale City GT481	107 768	93 924	2 170	2.3%	44 475	47.4%	31 454	85.7%	(93.1%)
	Msunduzi KZN225	295 610	292 680	72 588	24.8%	181 239	61.9%	55 107	59.4%	31.7%
	New castle KZN252	68 458	71 969	5 388	7.5%	19 265	26.8%	1 653	21.0%	225.9%
	Polokwane LIM354	114 419	104 405	22 741	21.8%	80 670	77.3%	11 954	27.3%	90.2%
	Rustenburg NW373	395 297	395 297	7 494	1.9%	31 600	8.0%	-	17.0%	-
	Sol Plaatje NC091	76 850	77 848	15 269	19.6%	50 956	65.5%	14 354	59.3%	6.4%
	Stellenbosch WC024	145 905	139 126	24 790	17.8%	74 138	53.3%	(26 201)	27.5%	(194.6%)
	Steve Tshwete MP313	83 166	83 179	18 346	22.1%	51 064	61.4%	14 947	59.5%	22.7%
	uMhlathuze KZN282	289 067	256 609	52 372	20.4%	177 147	69.0%	68 836	82.3%	(23.9%)
Total		2 810 296	2 696 600	450 158	16.7%	1 237 806	45.9%	339 255	45.5%	32.7%

Source: National Treasury Local Government database

Secondary cities aggregated revenue and expenditure per function as at 31 March 2019

		Budget		Third Quarter 2018/19		Year to date: 31 March 2019		Third Quarter 2017/18		Q3 of 2017/18 to Q3 of 2018/19
		Main appropriation	Adjusted Budget	Actual Revenue	3rd Q as % of adjusted budget	Actual Revenue	Total Revenue as % of adjusted budget	Actual Revenue	Total Revenue as % of adjusted budget	
R thousands	Code									
Waste Management										
	City of Matlosana NW403	203 359	170 062	54 312	31.9%	153 796	90.4%	38 498	47.4%	41.1%
	City of Mbombela MP326	115 481	120 481	30 070	25.0%	96 068	79.7%	25 626	66.7%	17.3%
	Drakenstein WC023	153 455	143 460	7 796	5.4%	145 178	101.2%	8 405	113.3%	(7.2%)
	Emalahleni (MP) MP312	127 991	115 160	28 650	24.9%	86 345	75.0%	8 295	56.2%	245.4%
	Emfuleni GT421	187 945	187 945	44 674	23.8%	136 290	72.5%	14 692	54.9%	204.1%
	George WC044	116 263	116 263	34 368	29.6%	92 397	79.5%	29 730	85.7%	15.6%
	Gov an Mbeki MP307	108 240	108 240	28 748	26.6%	87 714	81.0%	-	25.2%	-
	J B Marks NW405	61 753	65 600	17 354	26.5%	52 022	79.3%	16 151	55.0%	7.5%
	Madibeng NW372	40 330	59 500	17 015	28.6%	44 717	75.2%	13 595	109.0%	25.2%
	Matjhabeng FS184	110 567	88 430	36 132	40.9%	97 681	110.5%	28 340	100.5%	27.5%
	Mogale City GT481	241 029	171 786	54 057	31.5%	185 736	108.1%	50 858	77.8%	6.3%
	Msunduzi KZN225	148 334	148 637	18 621	12.5%	82 123	55.3%	29 533	29.5%	(36.9%)
	New castle KZN252	108 434	142 425	25 849	18.1%	93 171	65.4%	30 684	95.0%	(15.8%)
	Polokwane LIM354	115 116	120 805	27 835	23.0%	87 502	72.4%	28 594	80.0%	(2.7%)
	Rustenburg NW373	309 471	309 471	21 953	7.1%	86 515	28.0%	-	52.7%	-
	Sol Plaatje NC091	60 550	73 350	15 304	20.9%	45 711	62.3%	14 625	71.7%	4.6%
	Stellenbosch WC024	80 031	85 031	17 415	20.5%	68 487	80.5%	28 897	112.5%	(39.7%)
	Steve Tshwete MP313	100 784	101 532	25 204	24.8%	83 699	82.4%	24 423	84.2%	3.2%
	uMhlathuze KZN282	145 652	149 652	26 633	17.8%	129 953	86.8%	24 898	74.1%	7.0%
Total		2 534 785	2 477 831	531 992	21.5%	1 855 105	74.9%	415 844	68.5%	27.9%
		Budget		Third Quarter 2018/19		Year to date: 31 March 2019		Third Quarter 2017/18		Q3 of 2017/18 to Q3 of 2018/19
		Main appropriation	Adjusted Budget	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands	Code									
Waste Management										
	City of Matlosana NW403	164 052	161 793	33 236	20.5%	91 575	56.6%	28 717	43.9%	15.7%
	City of Mbombela MP326	231 205	234 494	62 272	26.6%	166 163	70.9%	51 057	71.7%	22.0%
	Drakenstein WC023	104 686	82 824	24 326	29.4%	66 057	79.8%	12 573	62.9%	93.5%
	Emalahleni (MP) MP312	160 900	-	-	-	-	-	21 097	-	(100.0%)
	Emfuleni GT421	195 801	195 801	20 597	10.5%	59 060	30.2%	21 625	30.1%	(4.8%)
	George WC044	89 270	89 270	21 636	24.2%	56 414	63.2%	19 419	82.2%	11.4%
	Gov an Mbeki MP307	105 835	97 957	6 976	7.1%	14 678	15.0%	-	9.4%	-
	J B Marks NW405	70 349	45 018	3 961	8.8%	7 227	16.1%	8 789	57.5%	(54.9%)
	Madibeng NW372	73 536	64 815	21 491	33.2%	42 573	65.7%	11 984	51.0%	79.3%
	Matjhabeng FS184	-	92 239	34 409	37.3%	82 762	89.7%	22 285	-	54.4%
	Mogale City GT481	87 560	106 547	17 917	16.8%	72 006	67.6%	29 491	80.1%	(39.2%)
	Msunduzi KZN225	123 009	114 371	36 991	32.3%	90 518	79.1%	27 852	40.3%	32.8%
	New castle KZN252	66 986	69 351	19 439	28.0%	54 161	78.1%	16 157	78.0%	20.3%
	Polokwane LIM354	118 407	128 666	34 907	27.1%	76 865	59.7%	11 672	45.1%	199.1%
	Rustenburg NW373	244 245	244 245	37 846	15.5%	144 341	59.1%	-	17.3%	-
	Sol Plaatje NC091	60 450	60 277	13 386	22.2%	42 595	70.7%	9 456	35.9%	41.6%
	Stellenbosch WC024	81 861	81 861	15 560	19.0%	54 451	66.5%	9 110	32.2%	70.8%
	Steve Tshwete MP313	95 478	97 393	24 032	24.7%	65 900	67.7%	20 176	64.6%	19.1%
	uMhlathuze KZN282	164 506	166 260	25 359	15.3%	99 127	59.6%	31 124	60.6%	(18.5%)
Total		2 238 136	2 133 181	454 340	21.3%	1 286 474	60.3%	352 583	55.2%	28.9%

Source: National Treasury Local Government database

9. Aggregated municipal debtors age analysis

National Debtors Age Analysis as at 31 March 2019

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 713 952	7.5%	2 234 230	4.5%	1 709 216	3.4%	42 227 530	84.7%	49 884 928	30.6%	3 227 912	6.5%	6 223 056	12.5%
Trade and Other Receivables from Exchange Transactions - Electricity	5 409 036	26.6%	1 427 628	7.0%	828 333	4.1%	12 674 422	62.3%	20 339 419	12.5%	1 104 271	5.4%	2 273 742	11.2%
Receivables from Non-exchange Transactions - Property Rates	4 473 068	13.3%	1 500 643	4.5%	1 217 631	3.6%	26 413 017	78.6%	33 604 359	20.6%	663 154	2.0%	4 289 009	12.8%
Receivables from Exchange Transactions - Waste Water Management	1 324 761	8.2%	682 677	4.2%	595 971	3.7%	13 566 873	83.9%	16 170 283	9.9%	908 115	5.6%	1 905 913	11.8%
Receivables from Exchange Transactions - Waste Management	948 860	7.1%	482 034	3.6%	448 453	3.3%	11 530 895	86.0%	13 410 242	8.2%	945 095	7.1%	960 879	7.2%
Receivables from Exchange Transactions - Property Rental Debtors	129 289	5.0%	43 124	1.7%	19 133	0.7%	2 418 289	92.7%	2 609 835	1.6%	53 449	2.1%	252 894	9.7%
Interest on Arrear Debtor Accounts	631 038	4.0%	479 485	3.0%	542 157	3.4%	14 253 728	89.6%	15 906 408	9.8%	2 878 241	18.1%	1 062 348	6.7%
Expenditure	-	-	-	-	-	-	-	-	-	-	6 028	-	-	-
Other	20 187	0.2%	344 141	3.1%	207 132	1.9%	10 383 059	94.8%	10 954 518	6.7%	390 298	3.6%	740 793	6.8%
Total	16 650 192	10.2%	7 193 962	4.4%	5 568 026	3.4%	133 467 812	81.9%	162 879 992	100.0%	10 176 563	6.3%	17 708 634	10.9%
Debtors Age Analysis By Customer Group														
Organs of State	755 135	7.6%	437 280	4.4%	413 438	4.2%	8 364 663	83.9%	9 970 516	6.1%	(2 046)	(0.0%)	665 089	6.7%
Commercial	5 998 279	24.3%	1 594 323	6.5%	1 039 931	4.2%	16 033 961	65.0%	24 666 495	15.1%	11 855	0.1%	2 142 491	8.7%
Households	9 361 368	7.8%	4 852 623	4.0%	4 010 927	3.3%	102 151 375	84.9%	120 376 292	73.9%	600 740	0.5%	14 422 749	12.0%
Other	535 410	6.8%	309 735	3.9%	103 731	1.3%	6 917 814	87.9%	7 866 689	4.8%	9 566 014	121.6%	478 305	6.1%
Total	16 650 192	10.2%	7 193 962	4.4%	5 568 026	3.4%	133 467 812	81.9%	162 879 992	100.0%	10 176 563	6.3%	17 708 634	10.9%
Per Province														
Eastern Cape	1 729 469	11.7%	663 223	4.5%	473 454	3.2%	11 965 389	80.7%	14 831 534	9.1%	137 090	0.9%	2 675 691	18.0%
Free State	838 584	4.7%	624 660	3.5%	1 182 102	6.7%	15 093 995	85.1%	17 739 341	10.9%	647	-	3 055 889	17.2%
Gauteng	6 998 687	11.3%	2 843 957	4.6%	2 016 655	3.3%	50 128 347	80.9%	61 987 646	38.1%	87 363	0.1%	4 864 530	7.9%
Kwazulu-Natal	2 379 331	11.8%	1 326 520	6.6%	595 051	3.0%	15 856 375	78.7%	20 157 276	12.4%	73 454	0.4%	5 433 922	27.0%
Limpopo	424 743	6.9%	209 796	3.4%	161 060	2.6%	5 351 492	87.1%	6 147 091	3.8%	-	-	19 422	0.3%
Mpumalanga	504 101	3.7%	479 265	3.5%	344 277	2.5%	12 477 270	90.4%	13 804 912	8.5%	-	-	645 728	4.7%
North West	480 203	4.5%	386 120	3.6%	317 009	3.0%	9 551 157	89.0%	10 734 489	6.6%	9 585 375	89.3%	-	-
Northern Cape	146 533	3.6%	151 876	3.7%	113 221	2.8%	3 652 389	89.9%	4 064 018	2.5%	-	-	561 605	13.8%
Western Cape	3 148 540	23.5%	508 547	3.8%	365 199	2.7%	9 391 398	70.0%	13 413 684	8.2%	292 634	2.2%	451 847	3.4%
Total	16 650 192	10.2%	7 193 962	4.4%	5 568 026	3.4%	133 467 812	81.9%	162 879 992	100.0%	10 176 563	6.3%	17 708 634	10.9%

Source: National Treasury Local Government database

10. Debtors' age analysis for the metros

Metros Debtors Age Analysis as at 31 March 2019

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
3rd Quarter Ended 31 March 2019														
Buffalo City	299 613	15.0%	118 025	5.9%	67 605	3.4%	1 513 345	75.7%	1 998 588	2.4%	-	-	15 671	0.8%
Cape Town	2 239 893	21.9%	345 910	3.4%	266 076	2.6%	7 376 123	72.1%	10 228 002	12.2%	-	-	-	-
City of Ekurhuleni	1 872 927	16.2%	620 611	5.4%	421 203	3.6%	8 650 812	74.8%	11 565 554	13.8%	-	-	-	-
eThekweni	1 617 035	13.8%	959 572	8.2%	375 527	3.2%	8 780 760	74.8%	11 732 895	14.0%	-	-	5 397 132	46.0%
City of Johannesburg	2 523 811	10.4%	1 298 674	5.4%	874 656	3.6%	19 584 002	80.7%	24 281 144	28.9%	-	-	3 147 405	13.0%
Mangaung	333 945	6.2%	242 867	4.5%	183 724	3.4%	4 646 295	85.9%	5 406 831	6.4%	-	-	2 458 331	45.5%
Nelson Mandela Bay	1 176 659	23.7%	288 724	5.8%	179 919	3.6%	3 323 844	66.9%	4 969 145	5.9%	137 090	2.8%	2 660 020	53.5%
City of Tshwane	1 853 266	13.5%	462 561	3.4%	314 480	2.3%	11 108 478	80.9%	13 738 786	16.4%	87 363	0.6%	-	-
Total	11 917 150	14.2%	4 336 944	5.2%	2 683 189	3.2%	64 983 660	77.4%	83 920 943	100.0%	224 453	0.3%	13 678 559	16.3%
3rd Quarter Ended 31 March 2018														
Buffalo City	285 515	14.6%	104 136	5.3%	67 131	3.4%	1 495 153	76.6%	1 951 935	2.6%	-	-	-	-
Cape Town	2 497 761	27.3%	237 778	2.6%	267 742	2.9%	6 151 731	67.2%	9 155 011	12.4%	-	-	-	-
City of Ekurhuleni	1 775 429	12.0%	596 264	4.0%	389 019	2.6%	12 041 007	81.4%	14 801 719	20.0%	-	-	-	-
eThekwini	1 186 922	12.8%	539 327	5.8%	328 873	3.6%	7 196 378	77.8%	9 251 500	12.5%	-	-	4 257 540	46.0%
City of Johannesburg	1 651 943	8.7%	899 222	4.7%	694 975	3.7%	15 783 018	82.9%	19 029 158	25.7%	-	-	2 556 378	13.4%
Mangaung	306 561	7.0%	192 203	4.4%	160 511	3.7%	3 695 858	84.9%	4 355 133	5.9%	-	-	2 337 635	53.7%
Nelson Mandela Bay	1 134 886	26.4%	301 967	7.0%	180 594	4.2%	2 685 866	62.4%	4 303 314	5.8%	108 479	2.5%	2 257 551	52.5%
City of Tshwane	1 908 261	17.1%	256 637	2.3%	225 323	2.0%	8 798 832	78.6%	11 189 053	15.1%	971 711	8.7%	-	-
Total	10 747 278	14.5%	3 127 533	4.2%	2 314 169	3.1%	57 847 844	78.1%	74 036 823	100.0%	1 080 191	1.5%	11 409 105	15.4%
and 31 March 2019														
Buffalo City	14 098		13 889		474		18 192		46 653					
Cape Town	(257 867)		108 132		(1 666)		1 224 392		1 072 991					
City of Ekurhuleni	97 499		24 348		32 183		(3 390 195)		(3 236 165)					
eThekwini	430 113		420 245		46 654		1 584 382		2 481 395					
City of Johannesburg	871 868		399 452		179 681		3 800 984		5 251 985					
Mangaung	27 384		50 665		23 212		950 437		1 051 698					
Nelson Mandela Bay	41 773		(13 244)		(676)		637 978		665 831					
City of Tshwane	(54 994)		205 925		89 157		2 309 646		2 549 733					
Total	1 169 872		1 209 411		369 020		7 135 816		9 884 120					
March 2019														
Buffalo City	4.9%		13.3%		0.7%		1.2%		2.4%					
Cape Town	(10.3%)		45.5%		(0.6%)		19.9%		11.7%					
City of Ekurhuleni	5.5%		4.1%		8.3%		(28.2%)		(21.9%)					
eThekwini	36.2%		77.9%		14.2%		22.0%		26.8%					
City of Johannesburg	52.8%		44.4%		25.9%		24.1%		27.6%					
Mangaung	8.9%		26.4%		14.5%		25.7%		24.1%					
Nelson Mandela Bay	3.7%		(4.4%)		(0.4%)		23.8%		15.5%					
City of Tshwane	(2.9%)		80.2%		39.6%		26.2%		22.8%					
Total	10.9%		38.7%		15.9%		12.3%		13.4%					

Source: National Treasury Local Government database

Metros Debtors Age Analysis By Customer Group as at 31 March 2019

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Organs of State	438 056	17.3%	180 533	7.1%	110 971	4.4%	1 800 120	71.2%	2 529 679	3.0%	-	-	346 625	13.7%
Commercial	4 399 452	32.0%	946 785	6.9%	512 349	3.7%	7 908 008	57.4%	13 766 594	16.4%	655	-	1 173 025	8.5%
Households	7 107 896	10.7%	3 147 185	4.8%	2 042 895	3.1%	53 972 749	81.4%	66 270 725	79.0%	318 224	0.5%	12 147 242	18.3%
Other	(28 254)	(2.1%)	62 441	4.6%	16 974	1.3%	1 302 783	96.2%	1 353 945	1.6%	(94 427)	(7.0%)	11 666	0.9%
Total	11 917 150	14.2%	4 336 944	5.2%	2 683 189	3.2%	64 983 660	77.4%	83 920 943	100.0%	224 453	0.3%	13 678 559	16.3%

Source: National Treasury Local Government database

11. Debtors' age analysis for secondary cities

Secondary cities Debtors Age Analysis as at 31 March 2019

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts		Impairment -Bad Debts	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Written Off to Debtors	%	Amount	%
City of Matlosana	175 803	5.1%	111 887	3.2%	105 727	3.1%	3 061 470	88.6%	3 454 887	11.4%	-	-	-	-
City of Mbombela	91 884	19.1%	883	0.2%	39 710	8.3%	347 806	72.4%	480 284	1.6%	-	-	-	-
Drakenstein	131 034	41.0%	19 068	6.0%	12 400	3.9%	156 774	49.1%	319 276	1.1%	-	-	-	-
Emalahleni (MP)	96 219	2.4%	132 796	3.3%	111 969	2.8%	3 679 843	91.5%	4 020 827	13.3%	-	-	-	-
Emfuleni	342 518	4.6%	226 065	3.1%	187 022	2.5%	6 667 549	89.8%	7 423 154	24.5%	-	-	-	-
George	82 999	36.4%	7 969	3.5%	5 660	2.5%	131 505	57.6%	228 133	0.8%	12 657	5.6%	145 175	63.6%
Govan Mbeki	(4 901)	(0.3%)	85 578	5.5%	54 954	3.5%	1 424 043	91.3%	1 559 674	5.2%	-	-	-	-
J B Marks	68 113	13.7%	31 986	6.4%	23 764	4.8%	373 523	75.1%	497 386	1.6%	-	-	-	-
Madibeng	93 968	5.0%	64 088	3.4%	54 313	2.9%	1 658 153	88.7%	1 870 522	6.2%	-	-	-	-
Matjhabeng	150 309	4.6%	129 565	3.9%	103 686	3.1%	2 917 971	88.4%	3 301 530	10.9%	55	-	-	-
Mogale City	149 001	10.0%	80 861	5.4%	68 454	4.6%	1 187 187	79.9%	1 485 504	4.9%	-	-	-	-
Msunduzi	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Newcastle	108 832	8.3%	44 415	3.4%	41 012	3.1%	1 111 662	85.1%	1 305 921	4.3%	66 723	5.1%	-	-
Polokwane	128 242	11.1%	32 242	2.8%	31 720	2.7%	964 396	83.4%	1 156 600	3.8%	-	-	-	-
Rustenburg	-	-	-	-	-	-	-	-	-	-	9 585 353	-	-	-
Sol Plaatje	120 610	5.3%	64 086	2.8%	57 629	2.5%	2 022 922	89.3%	2 265 248	7.5%	-	-	561 605	24.8%
Stellenbosch	67 467	31.0%	4 872	2.2%	4 205	1.9%	140 785	64.8%	217 328	0.7%	-	-	-	-
Steve Tshwete	3 226	2.5%	53 066	40.3%	6 575	5.0%	68 784	52.3%	131 651	0.4%	-	-	-	-
uMhlathuze	303 146	56.8%	14 713	2.8%	11 630	2.2%	204 503	38.3%	533 992	1.8%	-	-	-	-
Total	2 108 470	7.0%	1 104 140	3.7%	920 431	3.0%	26 118 877	86.3%	30 251 917	100.0%	9 664 789	32.0%	706 780	2.3%

Source: National Treasury Local Government database

Secondary cities Debtors Age Analysis By Customer Group as at 31 March 2019

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts		Impairment -Bad Debts	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Organs of State	109 161	5.6%	60 364	3.1%	68 057	3.5%	1 697 424	87.7%	1 935 006	6.4%	-	-	192 468	10.0%
Commercial	829 666	20.4%	303 372	7.5%	207 330	5.1%	2 732 399	67.1%	4 072 767	13.5%	59	-	76 160	1.9%
Households	972 870	4.2%	721 302	3.1%	634 077	2.7%	20 918 420	90.0%	23 246 670	76.8%	53 723	0.2%	270 968	1.2%
Other	196 772	19.7%	19 102	1.9%	10 968	1.1%	770 633	77.3%	997 475	3.3%	9 611 006	963.5%	167 184	16.8%
Total	2 108 470	7.0%	1 104 140	3.7%	920 431	3.0%	26 118 877	86.3%	30 251 917	100.0%	9 664 789	32.0%	706 780	2.3%

Source: National Treasury Local Government database

12. Collection rates

National collection rate as at 31 March 2019

R thousands	Main appropriation	Adjusted Budget	First Quarter 2018/19 Actual	Second Quarter 2018/19 Actual	Third Quarter 2018/19 Actual	Year to date: 31 March 2019 Actual
Collection Rate	90.4%	89.1%	83.5%	91.3%	89.6%	87.9%
Property rates	91.4%	92.5%	77.7%	94.3%	87.9%	86.2%
Service charges - Total	90.9%	89.2%	87.1%	92.2%	92.8%	90.5%
Service charges - electricity revenue	93.6%	89.7%	92.8%	100.7%	92.4%	95.2%
Service charges - water revenue	86.8%	84.8%	78.3%	83.1%	107.9%	88.7%
Service charges - sanitation revenue	84.5%	83.4%	64.1%	61.6%	63.1%	62.9%
Service charges - refuse revenue	88.5%	82.8%	71.7%	80.3%	87.5%	79.6%
Service charges - other	85.2%	345.9%	397.8%	235.0%	94.0%	182.9%
Interest earned - outstanding debtors	63.5%	54.7%	55.3%	45.0%	16.4%	41.8%

Source: National Treasury Local Government database

Metros collection rate as at 31 March 2019

	Main appropriation	Adjusted Budget	First Quarter 2018/19 Actual	Second Quarter 2018/19 Actual	Third Quarter 2018/19 Actual	Year to date: 31 March 2019 Actual
R thousands						
Collection Rate	92.7%	91.1%	94.3%	96.7%	98.2%	96.4%
Property rates	93.8%	95.0%	90.4%	96.8%	88.1%	91.7%
Service charges - Total	93.0%	90.4%	96.9%	97.7%	104.1%	99.3%
` Service charges - electricity revenue	95.2%	91.3%	100.7%	107.8%	100.1%	102.8%
` Service charges - water revenue	90.3%	91.1%	93.2%	87.0%	134.9%	102.0%
` Service charges - sanitation revenue	85.0%	84.1%	67.5%	57.2%	61.0%	61.8%
` Service charges - refuse revenue	93.4%	86.8%	84.7%	90.7%	100.3%	91.9%
` Service charges - other	66.0%	112.4%	(533147.5%)	(1149.5%)	343.1%	1032.6%
Interest earned - outstanding debtors	65.0%	61.2%	68.8%	61.7%	(6.6%)	57.3%

Source: National Treasury Local Government database

Secondary cities collection rate as at 31 March 2019

	Main appropriation	Adjusted Budget	First Quarter 2018/19 Actual	Second Quarter 2018/19 Actual	Third Quarter 2018/19 Actual	Year to date: 31 March 2019 Actual
R thousands						
Collection Rate	87.7%	84.0%	64.6%	78.5%	61.4%	68.0%
Property rates	88.6%	87.5%	60.1%	90.8%	81.6%	75.5%
Service charges - Total	87.9%	84.9%	67.3%	78.4%	59.4%	68.4%
` Service charges - electricity revenue	88.2%	86.9%	72.4%	81.6%	61.4%	72.2%
` Service charges - water revenue	87.7%	76.0%	56.7%	69.8%	50.0%	58.3%
` Service charges - sanitation revenue	84.7%	80.5%	52.5%	66.0%	58.1%	58.5%
` Service charges - refuse revenue	86.1%	82.5%	48.2%	67.3%	60.4%	57.6%
` Service charges - other	277.4%	2533.2%	18129.1%	8040.8%	11990.7%	11481.8%
Interest earned - outstanding debtors	78.6%	48.8%	36.0%	26.7%	9.5%	23.4%

Source: National Treasury Local Government database

13. Aggregated municipal creditors age analysis

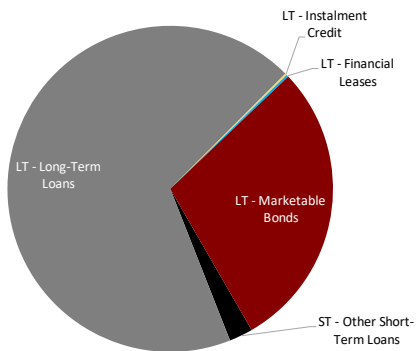
Creditors Age Analysis as at 31 March 2019

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Bulk Electricity	4 556 947	19.8%	690 001	3.0%	1 975 323	8.6%	15 842 553	68.7%	23 064 824	45.6%
Bulk Water	1 818 740	19.9%	339 929	3.7%	789 333	8.6%	6 186 618	67.7%	9 134 620	18.1%
PAYE deductions	441 590	73.1%	15 359	2.5%	24 287	4.0%	122 957	20.4%	604 193	1.2%
VAT (output less input)	47 816	71.8%	1 011	1.5%	2 490	3.7%	15 285	23.0%	66 603	0.1%
Pensions / Retirement	466 931	73.7%	12 517	2.0%	10 379	1.6%	144 012	22.7%	633 839	1.3%
Loan repayments	418 419	32.8%	15 728	1.2%	183 918	14.4%	659 648	51.6%	1 277 713	2.5%
Trade Creditors	5 409 419	62.9%	505 099	5.9%	581 143	6.8%	2 104 428	24.5%	8 600 090	17.0%
Auditor-General	14 476	7.1%	9 219	4.5%	25 015	12.3%	154 942	76.1%	203 652	0.4%
Other	4 748 732	68.0%	210 295	3.0%	111 062	1.6%	1 918 832	27.5%	6 988 921	13.8%
Total	17 923 071	35.4%	1 799 159	3.6%	3 702 950	7.3%	27 149 276	53.7%	50 574 455	100.0%
Per Province										
Eastern Cape	752 036	41.1%	140 983	7.7%	197 105	10.8%	741 641	40.5%	1 831 764	3.6%
Free State	678 934	4.9%	467 712	3.4%	316 541	2.3%	12 390 562	89.4%	13 853 750	27.4%
Gauteng	12 135 822	78.9%	373 083	2.4%	2 055 100	13.4%	814 943	5.3%	15 378 948	30.4%
Kwazulu-Natal	2 177 846	53.7%	133 316	3.3%	365 961	9.0%	1 376 904	34.0%	4 054 027	8.0%
Limpopo	252 762	21.8%	55 867	4.8%	18 769	1.6%	832 857	71.8%	1 160 254	2.3%
Mpumalanga	706 652	7.6%	398 819	4.3%	580 494	6.2%	7 669 884	82.0%	9 355 849	18.5%
North West	266 221	8.8%	186 316	6.1%	121 744	4.0%	2 459 604	81.1%	3 033 885	6.0%
Northern Cape	160 001	14.9%	40 057	3.7%	41 653	3.9%	829 314	77.4%	1 071 025	2.1%
Western Cape	792 797	95.0%	3 005	0.4%	5 585	0.7%	33 567	4.0%	834 955	1.7%
Total	17 923 071	35.4%	1 799 159	3.6%	3 702 950	7.3%	27 149 276	53.7%	50 574 455	100.0%

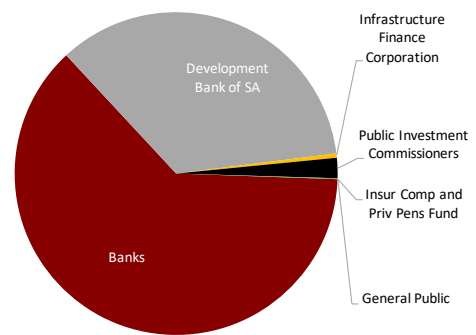
Source: National Treasury Local Government database

14. Borrowing instruments

External Borrowing by Type as at 31 March 2019



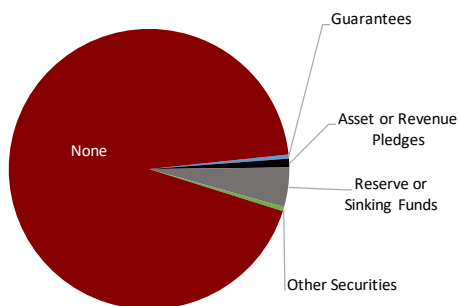
External Borrowing Balance by Source as at 31 March 2019



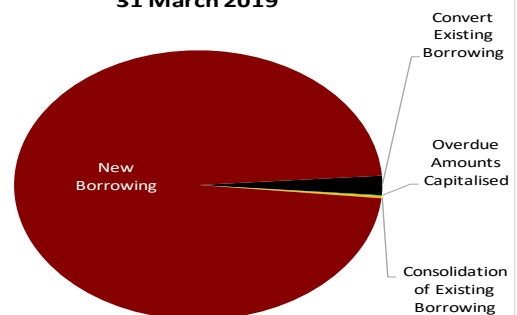
Type	Balance (R'000)
ST - Bank Overdraft	
ST - Other Short-Term Loans	1 500 000
ST - Marketable Bonds	
ST - Non-Marketable Bonds	
ST - Other Securities	3 000
LT - Long-Term Loans	43 699 928
LT - Instalment Credit	110 162
LT - Financial Leases	143 118
LT - Marketable Bonds	18 347 086
LT - Non-Marketable Bonds	
LT - Other Securities	
TOTAL	63 803 294

Source	Balance (R'000)
General Public	1 056
Banks	37 876 482
Development Bank of SA	21 149 802
Infrastructure Finance Corporation	261 375
Public Investment Commissioners	1 231 301
Insur Comp and Priv Pens Fund	52 600
Municipal Pension Funds	
Other Public Pension Funds	
Unit Trusts	
Internal Funds	
Other Sources	3 230 675
TOTAL	63 803 291

External Borrowing per Security as at 31 March 2019



External Borrowing Balance raised For as at 31 March 2019

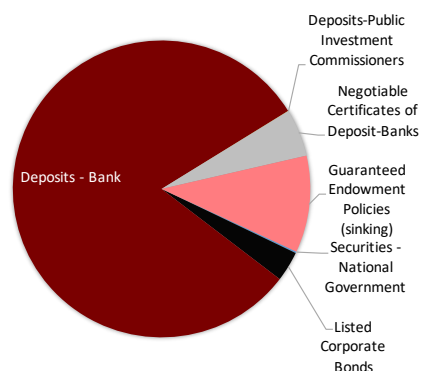


Security	Balance (R'000)
Guarantees	304 029
Asset or Revenue Pledges	641 818
Bond Insurance	
Reserve or Sinking Funds	2 907 273
Other Securities	312 021
None	59 638 153
TOTAL	63 803 294

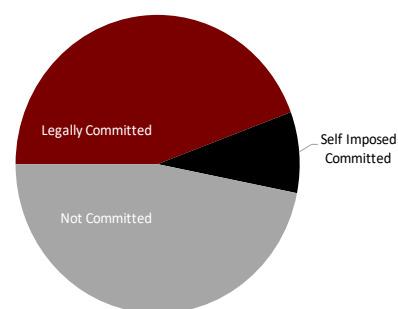
Raised For	Balance (R'000)
Convert Existing Borrowing	1 481 263
Overdue Amounts Capitalised	62 919
Consolidation of Existing Borrowing	166 003
New Borrowing	62 093 108
Bridging Finance	
TOTAL	63 803 293

15. Investment instruments

Investment Balance by Type as at 31 March 2019



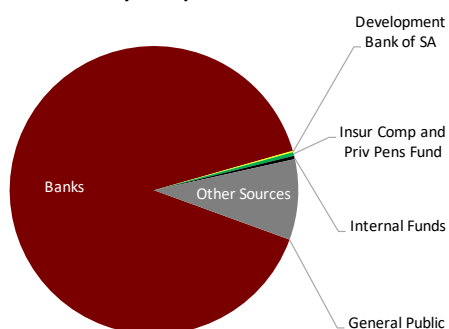
Investment balance by Committed as at 31 March 2019



Type	Balance (R'000)
Securities - National Government	71 170
Listed Corporate Bonds	1 375 065
Deposits - Bank	33 877 790
Deposits-Public Investment Commissioners	9 072
Deposits-Corporation for Public Deposits	
Bankers Acceptance Certificates	
Negotiable Certificates of Deposit-Banks	2 172 795
Guaranteed Endowment Policies (sinking)	4 423 429
Repurchase Agreements - Banks	
Municipal Bonds	
TOTAL	41 929 321

Committed	Balance (R'000)
Legally Committed	18 590 409
Self Imposed Committed	3 682 329
Not Committed	19 656 583
TOTAL	41 929 321

Investment Balance by Group as at 31 March 2019



Group	Balance (R'000)
General Public	4 227
Banks	37 746 665
Development Bank of SA	65 216
Infrastructure Finance Corporation	
Public Investment Commissioners	
Insur Comp and Priv Pens Fund	172 512
Municipal Pension Funds	
Other Public Pension Funds	
Unit Trusts	
Internal Funds	156 236
Other Sources	3 784 464
TOTAL	41 929 320

16. Conditional grants transfers, payments and expenditure as at 31 March 2019

3rd Quarter Ended 31 March 2019

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

CONSOLIDATION FOR WESTERN CAPE

					Year to date		First Quarter		Second Quarter		Third Quarter		YTD Expenditure		% Changes from 2nd to 3rd Q		% Changes for the 3rd Q		Approved Roll Over	
	Division of revenue Act No. 1 of 2018	Adjustment (Mid year)	Other Adjustments	Total Available 2018/19	Approved payment schedule	Transferred to municipalities for direct grants	Actual expenditure National Department by 30 September 2018	Actual expenditure by municipalities by 30 September 2018	Actual expenditure National Department by 31 December 2018	Actual expenditure by municipalities by 31 December 2018	Actual expenditure National Department by 31 March 2019	Actual expenditure by municipalities by 31 March 2019	Actual expenditure National Department	Actual expenditure by municipalities	Actual expenditure National Department	Actual expenditure by municipalities	Exp as % of Allocation National Department	Exp as % of Allocation by municipalities	Total Available 2018/19	YTD expenditure by municipalities
R thousands																				
National Treasury (Vote 10)																				
Local Government Financial Management Grant	44 925	-		44 925	44 925	44 925	9 830	9 833	12 009	11 591	6 203	6 451	28 042	27 875	(48.3%)	(44.3%)	62.4%	62.0%		
Infrastructure Skills Development Grant	19 605	-		19 605	19 605	19 605	2 608	2 059	3 367	3 952	3 738	3 774	9 713	9 785	11.0%	(4.5%)	49.5%	49.9%		
Integrated City Development Grant	64 362	-		64 362	-	-	-	6 345	-	13 082	-	20 444	-	39 871	-	56.3%	61.9%		4 622	351
Neighbourhood Development Partnership (Schedule 5B)	12 000	18 300		30 300	30 300	30 300	227	182	550	1 020	-	1 036	777	2 238	(100.0%)	1.5%	2.6%	7.4%		
Neighbourhood Development Partnership (Schedule 6B)	150	(150)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Sub-Total Vote	141 042	18 150		159 192	94 830	94 830	12 665	18 418	15 926	29 645	9 941	31 705	38 532	79 768	(37.6%)	6.9%	24.2%	50.1%	4 622	351
Cooperative Governance (Vote 3)																				
Municipal Systems Improvement Grant (Schedule 5B)	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Municipal Systems Improvement Grant (Schedule 6B)	11 250	(1 247)		10 003	10 003	-	-	-	-	-	-	-	-	-	-	-	-	-	70 975	12 454
Municipal Disaster Grant	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Municipal Disaster Recovery Grant	-	557 637		557 637	557 637	557 637	-	-	-	-	-	-	-	-	-	-	-	-		
Municipal Demarcation Transition Grant (Schedule 5B)	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Municipal Demarcation Transition Grant (Schedule 6B)	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Sub-Total Vote	11 250	556 390		567 640	567 640	557 637	-	-	-	-	-	-	-	-	-	-	-	-	70 975	12 454
Transport (Vote 37)																				
Public Transport Infrastructure and Systems Grant	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Public Transport Network Operations Grant	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Public Transport Network Grant	1 213 197	33 000		1 246 197	1 246 197	1 246 197	99 483	99 483	250 555	250 556	208 473	230 361	558 511	580 400	(16.8%)	(8.1%)	44.8%	46.6%	48 972	31 102
Rural Road Assets Management Systems Grant	12 241	-		12 241	12 241	12 241	3 345	891	851	1 859	2 975	2 890	7 171	5 640	249.6%	55.5%	58.6%	46.1%	363	
Sub-Total Vote	1 225 438	33 000		1 258 438	1 258 438	1 258 438	102 828	100 374	251 406	252 415	211 448	233 252	565 682	586 041	(15.9%)	(7.6%)	45.0%	46.6%	49 335	31 102
Public Works (Vote 6)																				
Expanded Public Works Programme Integrated Grant (Municipality)	80 712	-		80 712	80 712	80 712	15 482	14 070	17 081	22 693	23 982	27 796	56 545	64 559	40.4%	22.5%	70.1%	80.0%		
Sub-Total Vote	80 712	-		80 712	80 712	80 712	15 482	14 070	17 081	22 693	23 982	27 796	56 545	64 559	40.4%	22.5%	70.1%	80.0%	-	-
Energy (Vote 29)																				
Integrated National Electrification Programme (Municipal) Grant	119 000	7 600		126 600	126 600	126 600	29 095	8 726	21 740	18 907	-	24 252	50 835	51 884	(100.0%)	28.3%	40.2%	41.0%	7 011	5 116
Integrated National Electrification Programme (Allocation in-kind) Grant	122 533	-		122 533	122 533	-	-	-	-	-	-	-	-	-	-	-	-	-		
Backlogs in the Electrification of Clinics and Schools (Allocation in-kind)	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Energy Efficiency and Demand Side Management (Municipal) Grant	31 000	-		31 000	31 000	31 000	2 701	2 412	5 563	4 304	6 660	7 030	14 924	13 746	19.7%	63.3%	48.1%	44.3%	1 155	
Energy Efficiency and Demand Side Management (Eskom) Grant	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Sub-Total Vote	272 533	7 600		280 133	280 133	157 600	31 796	11 137	27 303	23 211	6 660	31 282	65 759	65 630	(75.6%)	34.8%	41.7%	41.6%	8 166	5 116
Water Affairs (Vote 38)																				
Backlogs in Water and Sanitation at Clinics and Schools Grant	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Regional Bulk Infrastructure Grant (Schedule 5B)	9 500	-		9 500	9 500	9 500	-	-	-	-	-	-	-	-	-	-	-	-		
Regional Bulk Infrastructure Grant (Schedule 6B)	22 732	(22 732)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Water Services Operating and Transfer Subsidy Grant (Schedule 5B)	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Water Services Operating and Transfer Subsidy Grant (Schedule 6B)	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Municipal Water Infrastructure Grant (Schedule 5B)	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Municipal Water Infrastructure Grant (Schedule 6B)	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Bucket Eradication Programme Grant	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Water Services Infrastructure Grant (Schedule 5B)	47 000	48 919		95 919	95 919	95 919	-	234	960	6 814	4 809	2 826	5 769	9 874	400.9%	(58.5%)	6.0%	10.3%	7 936	
Water Services Infrastructure Grant (Schedule 6B)	58 919	(58 919)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Sub-Total Vote	138 151	(32 732)		105 419	105 419	105 419	-	234	960	6 814	4 809	2 826	5 769	9 874	400.9%	(58.5%)	5.5%	9.4%	7 936	-
Sport and Recreation South Africa (Vote 19)																				
2013 Africa Cup of Nations Host City Operating Grant	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
2014 African Nations Championship Host City Operating Grant	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Sub-Total Vote	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Human Settlements (Vote 31)																				
Rural Households Infrastructure Grant (Schedule 5B)	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Rural Households Infrastructure Grant (Schedule 6B)	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Municipal Human Settlements Capacity Grant	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Municipal Emergency Housing Grant	3 988	-		3 988	3 988	3 988	-	-	1 925	-	-	-	1 925	-	(100.0%)	-	48.3%	-	-	-
Sub-Total Vote	3 988	-		3 988	3 988	3 988	-	-	1 925	-	-	-	1 925	-	(100.0%)	-	48.3%	-	-	-
Sub-Total	1 873 114	582 408		2 455 522	2 391 160	2 258 624	162 771	144 234	314 601	334 778	256 840	326 860	734 212	805 872	(18.4%)	(2.4%)	31.6%	34.7%	141 034	49 023
Cooperative Governance (Vote 3)																				
Municipal Infrastructure Grant	502 371	10 071		512 442	512 442	512 442	39 613	78 908	171 899	136 006	87 707	76 575	299 219	291 489	(49.0%)	(43.7%)	58.4%	56.9%	9 525	1 694
Sub-Total Vote	502 371	10 071		512 442	512 442	512 442	39 613	78 908	171 899	136 006	87 707	76 575	299 219	291 489	(49.0%)	(43.7%)	58.4%	56.9%	9 525	1 694
Sub-Total	502 371	10 071		512 442	512 442	512 442	39 613	78 908	171 899	136 006	87 707	76 575	299 219	291 489	(49.0%)	(43.7%)	58.4%	56.9%	9 525	1 694
Total	2 375 485	592 479		2 967 964	2 903 602	2 771 066	202 384	223 142	486 500	470 784	344 547	403 436	1 033 431	1 097 361	(29.2%)	(14.3%)	36.4%	38.7%	150 559	50 717