



national treasury

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National Treasury
REPUBLIC OF SOUTH AFRICA

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

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

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

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

KEY TRENDS:

Aggregate trends

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

5. A quarter-on-quarter comparison of the in-year figures shows that on average metros realised an increase in revenue of 6.3 per cent compared to the first quarter of the previous financial year. As the recommended bulk electricity increase from ESKOM was around 7 per cent, increases in revenue of less than 7 per cent could be a warning that some metros made insufficient provision in their tariffs and must therefore absorb some of these costs.
6. The aggregated capital budget for metros in the 2013/14 financial year was R28.6 billion of which metros have spent only R2.9 billion or 10.2 per cent by 30 September 2013.
7. Operating expenditure for the quarter amounts to R34.3 billion or 22.9 per cent average for the first quarter.
 - City of Johannesburg has reported spending levels at 24.4 per cent; and
 - Buffalo City reported only 17.8 per cent operating expenditure.
8. Revenue for service delivery functions of metros appears to be on target at about 25 per cent for all functions.
9. Metros in aggregate spent the following on core services when measured against their adopted budgets:
 - Water R4.1 billion or 25.5 per cent;
 - Electricity R14.8 billion or 26.6 per cent;
 - Waste water management R1 billion or 15.6 per cent; and
 - Waste management R1.3 billion or 20.4 per cent.
10. The spending on core services for the secondary cities are as follows:
 - Water R804 million or 18.9 per cent;
 - Electricity R3.1 billion or 24.9 per cent;
 - Waste water management R247 million or 15.4 per cent; and
 - Waste management R270 million or 18.9 per cent.
11. Aggregate municipal consumer debts were R90.5 billion as at 30 September 2013. This is R3.6 billion more than the R86.9 billion reported at 30 June 2013. Government's share of the outstanding debtors represents 4 per cent or R3.6 billion. The largest component relates to households which accounts for 57.1 per cent or R51.4 billion.
12. National Treasury started collecting detailed outstanding debt information from 1 July 2013 for the new municipal financial year. Although some municipalities indicated that their systems are not ready to implement the new required unbundling of debtors, most of them complied with the new format. The new format for reporting on outstanding debtors requires municipalities to submit to National Treasury a breakdown of debtors based on the following categories:
 - Outstanding debt of organs of state, listed by provincial and national department;
 - Outstanding debt of commercial institutions, distinguishing between Eskom and municipal areas and businesses, industrial companies, mining companies and embassies / consulates; and
 - Outstanding debt of households, distinguishing between Eskom and municipal areas as well as indigent and non-indigent households.
13. Metropolitan municipalities were owed R52.5 billion as at 30 September 2013. This represents an increase of R2.5 billion, or 5 per cent, from the first quarter of the 2012/13 financial year. The City of Johannesburg is still owed the largest amount at R17.6 billion, followed by Ekurhuleni Metro at R9.8 billion, Cape Town at R6.4 billion and City of Tshwane at R6.1 billion.
14. Secondary cities were owed R16.4 billion in outstanding consumer debt as at 30 September 2013, an increase of R1.6 billion or 10.7 per cent for the corresponding period in the

2012/13 financial year. Outstanding household debt accounts for R11 billion or 67.1 per cent of the total outstanding debt followed by business at R2.5 billion or 15.5 per cent. Of the total debt, R12.6 billion or 77.2 per cent has been outstanding for more than 90 days. Only two municipalities, Emfuleni and George, reported on bad debts written off totalling R74 million.

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

Conditional Grants

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

25. The analysis of expenditure report submitted by municipalities shows that an average of 15.1 per cent, or R3.7 billion, of the R30.6 billion had been spent by the end of September 2013.
26. The grant with the lowest expenditure levels is Municipal Water Infrastructure Grant. The National Department responsible for administering the grant reports that only 1.1 per cent of the funds disbursed to municipalities during the quarter had been spent by the end of September. Municipalities reported the expenditure as 1.6 per cent of funds received. The Municipal Water Infrastructure Grant is a fairly new grant and naturally newly established grants struggles with teething problems in the implementation of the programme in their first year.
27. Performance against the Water Services Operating and Transfer Subsidy Grant is also slow with the responsible National Department reporting expenditure levels of 3.6 per cent.
28. National Treasury is concerned about the significant variance between the expenditure levels reported by the National Department and by the municipalities. Municipalities reported expenditure on conditional grants of 20.9 per cent of the funds received versus a level of expenditure of 3.6 per cent reported by national departments. The expenditure levels reported by municipalities are possibly inflated due to overlapping expenditure trends from the fourth quarter of 2012 financial year not accounted for in the previous financial year. This distortion of grant expenditure requires further investigation and corrective measures. In addition, National Treasury will issue a circular to guide municipalities on the parallel reporting on the expenditure on conditional grants.
29. Municipalities continue to face difficulties in kick starting their infrastructure projects in the first quarter. The reasons for this include: delays in the project registration process by both national government and municipalities; a lack of project management units; lack of capacity; delays caused by contractors; and poor multi-year budgeting. Spending on most capital grants for the first quarter was below 15 per cent.
30. A number of scheduled transfers were withheld from underperforming municipalities. These include Neighbourhood Development Partnership grant, Water Services operating and Subsidy grant, Rural Households Infrastructure grant, and the Integrated National Electrification programme (INEP). In the main, the reasons for withholding these funds included the fact that some municipalities were not yet ready to implement projects; some had not submitted business plans, in other cases allocations in respect of water services and subsidy grant were made in error to municipalities that are not water service authorities. In the case of the INEP, funds were withheld because some municipalities had no houses to connect to the electricity grid.
31. The Treasury is assisting national departments to amend their payment schedules for the affected municipalities, is considering stopping and reallocating funds originally budgeted for underperforming municipalities and issuing an adjustment gazette for allocations made in error.
32. A summary of key aggregated information is included in the tables in **Annexure A**.

Further details on this report can be accessed on the National Treasury's website: www.treasury.gov.za.

ENDS

NOTE TO EDITORS:

- This information is published in terms of Sections 71 of the Municipal Finance Management Act, 2003 (Act No. 56 of 2003) (MFMA) and 30(3) of the 2013 Division of Revenue Act. The budgeted figures shown are based on the 2013/14 adopted budgets approved by municipal councils.
- In terms of the process, Municipal Managers and Chief Financial Officers were required to sign and submit data to the National Treasury by 15 October 2013. Any queries on the figures in the statement should therefore be referred to the relevant Municipal Manager or Chief Financial Officer. Queries on conditional grants may be referred to the national department responsible for administering the grant.
- The 17 non-delegated municipalities were required to report on their quarterly targets for service delivery for the first time this quarter. This is a new requirement and the poor response is an indication that this report is not yet institutionalized as part of the Section 71 reporting framework. This issue will be addressed in the coming quarters through the non-compliance list.
- This first quarter publication covers 278 municipalities.

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 30 September 2013,
 - b. High-level summary of revenue for 278 municipalities, and
 - c. High-level summary of expenditure for 278 municipalities.
- Non-financial Reporting (Performance Reporting in terms of the Build Environment Indicators)
- Summary of revenue and expenditure per function (electricity, water, etc):
 - a. High level summary of revenue per function, and
 - b. High level summary of expenditure per function.
- Consolidation of revenue and expenditure numbers for each municipality in one file.
- Detail per province per municipality.
- Summary of Conditional Grant (CG) Information for all municipalities and per grant.
- CG - Detail per province per Municipality.
- Summary of Conditional Grant (CG) information per programme.
- Section 71 summary information for the fourth quarter:
 - a. Summary of total monthly operating expenditure – 278 municipalities;
 - b. Summary of total monthly operating revenue – 278 municipalities;
 - c. Summary of total monthly capital expenditure – 278 municipalities;
 - d. Summary of total monthly capital revenue – 278 municipalities;
 - e. Summary – Metros;
 - f. Conditional Grant summary – Metros;
 - g. Summary – Top 19 municipalities;
 - h. Conditional Grant summary – Top 19 municipalities;
 - i. Summary – Provinces;
 - j. Conditional Grant summary – Provinces;
 - k. Analysis of Sources of Revenue – 278 municipalities;
 - l. Listing of borrowing instruments – 172 municipalities;
 - m. List of long-term investments – 138 municipalities; and
 - n. Unbundled municipal debtors.
- Non Compliance:
 - a. List municipalities not complying with Section 71 of the MFMA.

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

SUMMARY TABLES:

Aggregated revenue and expenditure for municipalities

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

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

Source: National Treasury Local Government Database

Aggregate revenue trends for metros

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

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

Source: National Treasury Local Government Database

Aggregate expenditure trends for metros

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

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

Source: National Treasury Local Government Database

Aggregated revenue and expenditure for secondary cities

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

R thousands	Main appropriation			First Quarter 2013/14				Year to date: 30 September 2013				First Quarter 2012/13				Q1 of 2012/13 to Q1 of 2013/14
	Operating Revenue	Capital Revenue	Total	Operating Revenue	Capital Revenue	Total	1st Q as % of Main app	Operating Revenue	Capital Revenue	Total	Total Rev as % of main app	Operating Revenue	Capital Revenue	Total	Total Rev as % of main app	
City Of Matlosana	1 796 036	148 335	1 944 371	522 231	267	522 498	26.9%	522 231	267	522 498	26.9%	491 918	11 566	503 484	25.9%	3.8%
Drakenstein	1 389 932	187 360	1 577 292	561 835	27 297	589 131	37.4%	561 835	27 297	589 131	37.4%	495 337	12 642	507 979	31.7%	16.0%
Emalahleni (Mp)	1 698 548	164 633	1 863 181	475 713	575	476 288	25.6%	475 713	575	476 288	25.6%	406 128	6 741	412 870	26.6%	15.4%
Emfuleni	4 341 394	326 104	4 667 498	1 279 742	46 945	1 326 687	28.4%	1 279 742	46 945	1 326 687	28.4%	1 150 321	5 326	1 155 647	29.0%	14.8%
George	1 125 437	251 024	1 376 461	384 061	17 274	401 335	29.2%	384 061	17 274	401 335	29.2%	381 173	13 703	394 875	36.0%	1.6%
Govan Mbeki	1 367 316	254 288	1 621 604	388 285	37 605	425 890	26.3%	388 285	37 605	425 890	26.3%	315 734	6 328	322 062	22.0%	32.2%
Madibeng	1 219 454	221 956	1 441 410	302 877	31 597	334 474	23.2%	302 877	31 597	334 474	23.2%	310 199	140 718	450 918	32.8%	(25.8%)
Matjhabeng	1 687 706	212 482	1 900 188	535 482	46 359	581 842	30.6%	535 482	46 359	581 842	30.6%	529 655	24 383	554 038	29.7%	5.0%
Mbombela	1 611 452	575 919	2 187 371	441 775	28 081	469 856	21.5%	441 775	28 081	469 856	21.5%	391 683	26 262	417 945	20.4%	12.4%
Mogale City	1 858 064	220 582	2 078 646	493 181	24 307	517 487	24.9%	493 181	24 307	517 487	24.9%	480 115	19 004	499 119	23.3%	3.7%
Msunduzi	3 291 484	443 158	3 734 641	921 270	29 280	950 550	25.5%	921 270	29 280	950 550	25.5%	835 728	9 776	845 504	26.3%	12.4%
Newcastle	1 414 350	409 229	1 823 579	368 328	50 222	418 550	23.0%	368 328	50 222	418 550	23.0%	383 001	39 217	422 218	25.9%	(0.9%)
Polokwane	1 969 533	504 007	2 473 540	520 791	44 840	565 631	22.9%	520 791	44 840	565 631	22.9%	459 304	84 938	544 242	24.2%	3.9%
Rustenburg	2 795 593	1 363 579	4 159 172	740 533	186 315	926 847	22.3%	740 533	186 315	926 847	22.3%	604 059	40 293	644 353	18.0%	43.8%
Sol Plaafe	1 510 719	238 867	1 749 586	852 785	26 658	879 443	50.3%	852 785	26 658	879 443	50.3%	481 556	19 639	501 195	30.0%	75.5%
Stellenbosch	1 002 529	200 066	1 202 594	483 215	10 236	493 451	41.0%	483 215	10 236	493 451	41.0%	441 254	14 836	456 090	43.4%	8.2%
Steve Tshwete	1 141 136	269 476	1 410 612	292 587	16 134	308 721	21.9%	292 587	16 134	308 721	21.9%	265 266	23 402	288 668	24.8%	6.9%
Tlokwe	960 954	126 145	1 087 099	290 507	8 748	299 255	27.5%	290 507	8 748	299 255	27.5%	279 327	13 102	292 428	26.2%	2.3%
uMhlatuze	1 997 756	338 714	2 336 470	595 516	23 581	619 097	26.5%	595 516	23 581	619 097	26.5%	571 924	15 938	587 863	28.8%	5.3%
Total	34 179 394	6 455 922	40 635 315	10 450 714	656 321	11 107 035	27.3%	10 450 714	656 321	11 107 035	27.3%	9 273 683	527 815	9 801 498	26.6%	13.3%

Source: National Treasury Local Government Database

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

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

Source: National Treasury Local Government Database

Operating revenue per function for metros

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

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

Source: National Treasury Local Government Database

Operating expenditure per function for metros

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

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

Source: National Treasury Local Government Database

Operating revenue and expenditure per function for secondary cities

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

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

Source: National Treasury Local Government Database

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

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

Source: National Treasury Local Government Database

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

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

Source: National Treasury Local Government Database

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

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

Source: National Treasury Local Government Database

Aggregated municipal debtors age analysis

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

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

Source: National Treasury Local Government Database

Debtors' age analysis for the metros

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

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Consumer debtors written off		Provision for impairment loss on consumer debtors	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
1st Quarter Ended 30 September 2013														
Buffalo City	229 736	20.5%	59 919	5.4%	46 179	4.1%	783 547	70.0%	1 119 382	2.1%	-	-	-	-
Cape Town	1 506 838	23.5%	233 510	3.6%	167 364	2.6%	4 501 488	70.2%	6 409 201	12.2%	-	-	-	-
Ekurhuleni Metro	1 676 669	17.0%	552 674	5.6%	350 296	3.5%	7 299 681	73.9%	9 879 320	18.8%	-	-	-	-
eThekweni	638 717	11.1%	295 646	5.1%	176 749	3.1%	4 646 027	80.7%	5 757 139	11.0%	29 990	0.5%	2 641 157	45.9%
City Of Johannesburg	2 884 435	16.4%	903 823	5.1%	628 894	3.6%	13 143 745	74.8%	17 560 896	33.4%	-	-	-	-
Mangaung	335 846	13.2%	210 615	8.3%	148 838	5.9%	1 840 459	72.6%	2 535 757	4.8%	9 181	0.4%	1 471 038	58.0%
Nelson Mandela Bay	1 371 710	43.9%	240 131	7.7%	75 259	2.4%	1 437 489	46.0%	3 124 590	6.0%	18 225	0.6%	1 598 040	51.1%
City Of Tshwane	1 723 725	28.1%	253 264	4.1%	129 920	2.1%	4 019 861	65.6%	6 126 771	11.7%	7 616	0.1%	-	-
Total	10 367 675	19.7%	2 749 582	5.2%	1 723 500	3.3%	37 672 297	71.7%	52 513 055	100.0%	65 013	0.1%	5 710 234	10.9%
1st Quarter Ended 30 September 2012														
Buffalo City	198 916	20.3%	69 279	7.1%	45 135	4.6%	668 926	68.1%	982 256	2.0%	-	-	-	-
Cape Town	1 245 147	19.9%	239 623	3.8%	176 995	2.8%	4 608 272	73.5%	6 270 037	12.5%	-	-	-	-
Ekurhuleni Metro	1 623 132	14.7%	480 618	4.4%	302 068	2.7%	8 627 681	78.2%	11 033 499	22.1%	-	-	-	-
eThekweni	661 314	12.4%	295 455	5.5%	226 626	4.2%	4 151 284	77.8%	5 334 679	10.7%	89	0.0%	-	-
City Of Johannesburg	1 928 912	11.5%	2 334 915	14.0%	1 277 774	7.6%	11 191 220	66.9%	16 732 822	33.5%	-	-	-	-
Mangaung	297 828	14.7%	162 900	8.0%	99 135	4.9%	1 472 708	72.5%	2 032 570	4.1%	-	-	-	-
Nelson Mandela Bay	1 138 672	45.2%	146 358	5.8%	71 270	2.8%	1 165 628	46.2%	2 521 928	5.0%	-	-	-	-
City Of Tshwane	1 516 495	29.7%	183 580	3.6%	145 150	2.8%	3 269 396	63.9%	5 114 620	10.2%	33 893	0.7%	-	-
Total	8 610 416	17.2%	3 912 729	7.8%	2 344 152	4.7%	35 155 113	70.3%	50 022 411	100.0%	33 982	0.1%	-	-
Movement between 30 September 2012 and 30 September 2013														
Buffalo City	30 820		(9 360)		1 045		114 622		137 126					
Cape Town	261 691		(6 113)		(9 630)		(106 784)		139 164					
Ekurhuleni Metro	53 536		72 056		48 228		(1 327 999)		(1 154 179)					
eThekweni	(22 597)		190		(49 877)		494 743		422 460					
City Of Johannesburg	955 522		(1 431 092)		(648 880)		1 952 525		828 075					
Mangaung	38 018		47 715		49 703		367 751		503 187					
Nelson Mandela Bay	233 038		93 773		3 989		271 861		602 661					
City Of Tshwane	207 231		69 684		(15 230)		750 465		1 012 151					
Total	1 757 259		(1 163 147)		(620 652)		2 517 184		2 490 644					
Growth rate Q1 of 2012/13 to Q1 of 2013/14														
Buffalo City	15.5%		(13.5%)		2.3%		17.1%		14.0%					
Cape Town	21.0%		(2.6%)		(5.4%)		(2.3%)		2.2%					
Ekurhuleni Metro	3.3%		15.0%		16.0%		(15.4%)		(10.5%)					
eThekweni	(3.4%)		0.1%		(22.0%)		11.9%		7.9%					
City Of Johannesburg	49.5%		(61.3%)		(50.8%)		17.4%		4.9%					
Mangaung	12.8%		29.3%		50.1%		25.0%		24.8%					
Nelson Mandela Bay	20.5%		64.1%		5.6%		23.3%		23.9%					
City Of Tshwane	13.7%		38.0%		(10.5%)		23.0%		19.8%					
Total	20.4%		(29.7%)		(26.5%)		7.2%		5.0%					

Source: National Treasury Local Government Database

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

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

Source: National Treasury Local Government Database

Debtors' age analysis for secondary cities

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

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

Source: National Treasury Local Government Database

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

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

Source: National Treasury Local Government Database

Collection rates

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

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

Source: National Treasury Local Government Database

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

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

Source: National Treasury Local Government Database

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

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

Source: National Treasury Local Government Database

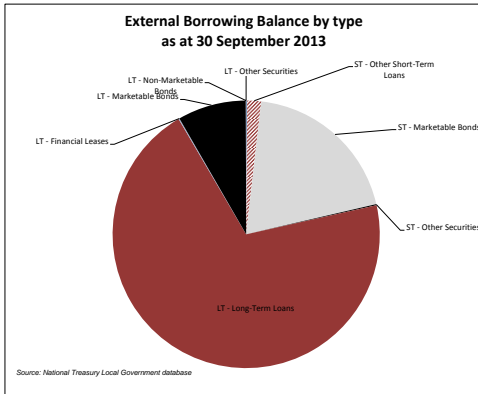
Aggregated municipal creditors age analysis

Table 9: Creditor Age Analysis as at 30 September 2013

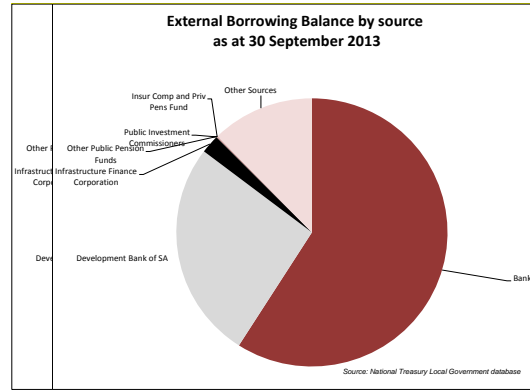
R thousands	0 - 30 Days		30 - 60 Days		60 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Eastern Cape	758 310	86.9%	48 244	5.5%	22 132	2.5%	44 024	5.0%	872 710	5.3%
Free State	390 101	20.6%	122 195	6.5%	227 580	12.0%	1 149 397	60.8%	1 889 273	11.5%
Gauteng	6 054 563	91.3%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

Source: National Treasury Local Government Database

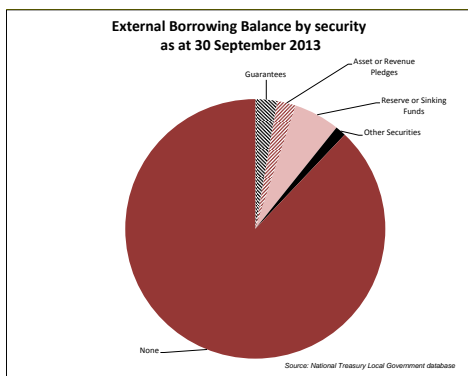
Borrowing instruments



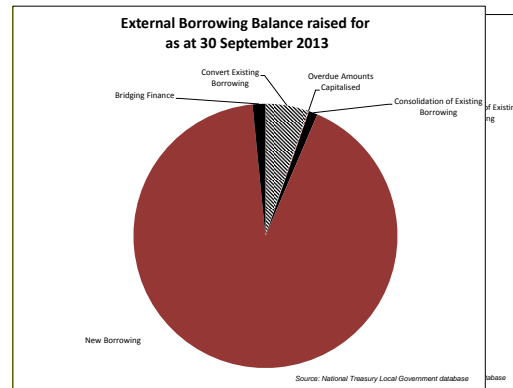
Type	Balance (R'000)
ST - Bank Overdraft	61 060
ST - Other Short-Term Loans	879 235
ST - Marketable Bonds	10 147 400
ST - Non-Marketable Bonds	
ST - Other Securities	70 782
LT - Long-Term Loans	36 333 837
LT - Instalment Credit	48 857
LT - Financial Leases	12 777
LT - Marketable Bonds	4 300 000
LT -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



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

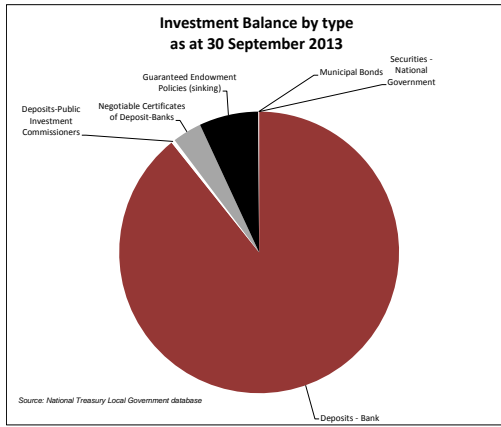


Security	Balance (R'000)
Guarantees	1 401 943
Asset or Revenue Pledges	1 212 048
Bond Insurance	
Reserve or Sinking Funds	2 957 233
Other Securities	690 128
None	45 615 105
TOTAL	51 876 457

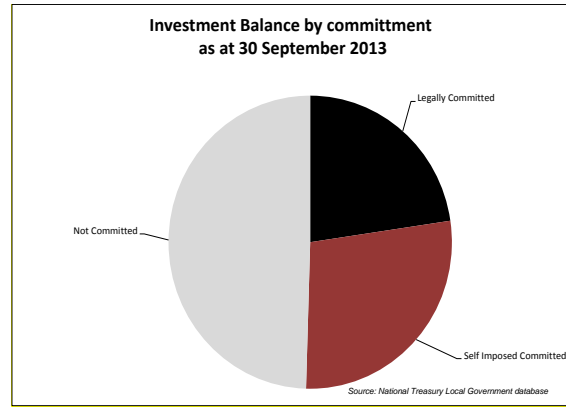


Raised For	Balance (R'000)
Convert Existing Borrowing	2 704 735
Overdue Amounts Capitalised	73 598
Consolidation of Existing Borrowing	559 201
New Borrowing	47 724 870
Bridging Finance	814 053
Other	
TOTAL	51 876 457

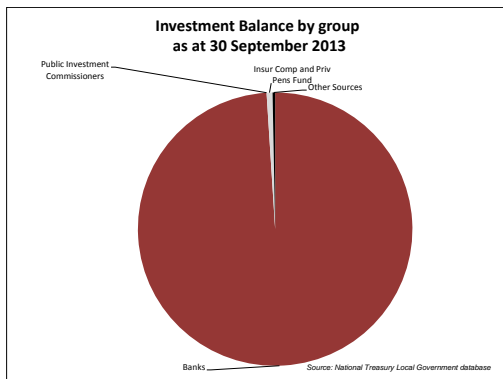
Long-term Investments



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



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



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

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

1st Quarter Ended 30 September 2013

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

CONSOLIDATION OF ALL MUNICIPALITIES

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