



national treasury

Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

PRESS RELEASE

Local Government Revenue and Expenditure: Second Quarter Local Government Section 71 Report For the period: 1 July 2014 – 31 December 2014

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

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

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

KEY TRENDS:

Aggregate trends

1. On aggregate, municipalities spent 42.3 per cent, or R142.6 billion, of the total adopted budget of R336.8 billion as at 31 December 2014 (second quarter YTD results for the 2014/15 financial year). In respect of revenue, aggregate billing and other revenue amounted to 47.7 per cent, or R160 billion, of the total adopted revenue budget of R335.7 billion.
2. In the period under review, capital expenditure amounted to R19.1 billion or 30.6 per cent of the main capital budget of R62.5 billion. In the previous financial year 32 per cent performance was recorded.
3. Of the operating expenditure budget amounting to R274.3 billion, R123.4 billion (44.9 per cent) was spent by 31 December 2014.
4. According to the budgeted monthly operational and capital expenditure submitted by all municipalities as supporting tables to the adopted budgets, there is an under performance of 1.3 per cent or R1.9 billion on year-to-date revenue collection, 7 per cent or R9.2 billion on operational expenditure and 40 per cent or R12.7 billion on capital expenditure.

5. Municipalities have budgeted R76.9 billion for salary and wage expenditure for the 2014/15 municipal financial year. This represents 28 per cent of their total operational budget of R274.3 billion. As at 31 December 2014 spending is R37 billion or 48.1 per cent.
6. Aggregated year-to-date expenditure reported by metropolitan municipalities amounts to R87.8 billion or 44.8 per cent. The aggregated adopted capital budget for metros in the 2014/15 financial year was R34.6 billion of which they have spent 28.7 per cent or R9.9 billion compared to R5.9 billion reported in the second quarter of 2013/14 financial year.
7. When billed revenue is measured against their adopted budgets, the performance of Metros shows surpluses across all four core services for the second quarter 2014/15. This does not take into account the collection rate:
 - Water revenue billed was R10.6 billion against expenditure of R9.4 billion;
 - Electricity revenue billed was R32.2 billion against expenditure of R29.4 billion;
 - The revenue billed for waste water management was R4.2 billion against expenditure of R3 billion, and
 - Levies for waste management billed were R3.4 billion against expenditure R3.3 billion.
8. Similarly the performance against the adopted budget for the four core services for the secondary cities for the second quarter 2014/15 also shows surpluses against billed revenue without taking into account the collection rate:
 - Water revenue billed was R2.6 billion against expenditure of R2.1 billion;
 - Electricity revenue billed was R7.8 billion against expenditure of R6.4 billion;
 - The revenue billed for waste water management was R1.1 billion against expenditure of R669 million; and
 - Levies for waste management billed were R918 million against expenditure of R650 million.
9. Aggregate municipal consumer debts amounted to R96.6 billion (compared to R98.9 billion reported in the first quarter) as at 31 December 2014. The amount for outstanding debtors for government represents 4.1 per cent or R4 billion of the total outstanding debtors. The largest component relates to households which accounts for 62.7 per cent or R60.5 billion (58.6 per cent or R57.6 billion in the first quarter).
10. It needs to be acknowledged that not all the outstanding debt of R96.6 billion is realistically collectable as these amounts are inclusive of debt older than 90 days (historic debt that has accumulated over an extended period), interest on arrears and other recoveries.
11. If rates and consumer debt is limited to below 90 days, and all interest is excluded from the calculation then the actual realistically collectable amount is estimated at **R20.7 billion**.
12. Metropolitan municipalities are owed R55.4 billion in outstanding debt as at 31 December 2014. This represents an increase of R3.4 billion, or 6.6 per cent, from the second quarter of the 2013/14 financial year. Compared to the previous quarter's publication, there is a slight increase of R10.7 million. The City of Johannesburg is still owed the largest amount at R18.2 billion. This is followed by Ekurhuleni Metro at R10.5 billion, Cape Town at R6.7 billion and City of Tshwane at R6.4 billion. The three Gauteng metros constitute 63.4 per cent of the total debt owed to all eight metros across the country.
13. Households are reported to account for R34.9 billion or 63 per cent of outstanding debt to metros, followed by businesses which account for R17.4 billion or 31.3 per cent. Debt owed by government agencies is approximately R1.6 billion or 3 per cent of the total outstanding debt owed to metros.

14. Secondary cities are owed R18.1 billion in outstanding consumer debt. The majority of debt is owed by households which amount to R10.6 billion or 58.6 per cent of the total outstanding debt. Out of the total debt of R18.1 billion, R14.8 billion or 81.5 per cent has been outstanding for more than 90 days. The total amount shows an increase of R1.6 billion from the R16.5 reported in the second quarter of the previous year.
15. Municipalities owed R22 billion as at 31 December 2014, an overall decrease of R4.2 billion on the R17.8 billion reported in the second quarter of 2013/14. When compared to the R17.8 billion reported in the second quarter of 2013/14, an increase of R4.2 billion is realised. A majority of the amount owed to contractors and service providers is mainly under the 30 days classification and may indicate delayed spending by municipalities. This amount is however understated when compared to the aggregated amount of R39.9 billion for metros as disclosed in the Annual Financial Statements as at 30 June 2014.
16. Free State has the highest percentage of outstanding creditors greater than 90 days at 81.9 per cent, followed by Mpumalanga at 74.6 per cent and North West at 64.5 per cent respectively. The year-on-year increase in outstanding creditors could be an indication that municipalities are experiencing liquidity and cash challenges.
17. The aggregated year-to-date actual collection rate is 95 per cent compared to an adopted budgeted collection rate of 90.7 per cent. This represents an aggregated over-performance of 4.3 per cent. It is suspected that the reported collection rate is distorted owing to reporting inconsistencies on cash flow movements of municipalities.
18. At the inception of the financial year, the metros budgeted for an adopted collection rate of 92.9 per cent and achieved an actual collection of 94.8 per cent which is 1.9 percentage points better than the original target.
19. The secondary cities reported collection against billed revenue at 92.7 per cent which is 5.8 percentage points more than the adopted budgeted target of 86.9 per cent.
20. The total balance on borrowing for all municipalities equates to R54.5 billion as at 31 December 2014. This includes long term loans of R34.6 billion, short term marketable bonds of R4.0 billion, long term marketable bonds of R14.2 billion. The balance represents other short and long term financing instruments.
21. As at 31 December 2014, the total investments made by municipalities equates to R23.3 billion. This is R1.2 billion less than the R24.5 billion reported in the previous quarter. Investments include bank deposits of R16.7 billion, guaranteed endowment policies (sinking funds) of R3.7 billion, negotiable certificates of deposits at banks of R2.1 billion, listed corporate bonds of R761 million and some smaller investments.
22. All municipalities are now required to report on their quarterly targets for service delivery (non-financial) performance with effect from 1 July 2014. This is a new requirement and the poor response is an indication that municipalities are struggling to incorporate this expanded reporting requirement into the Section 71 reporting framework. As it relates to metros and secondary cities progress has been made through a concerted effort on the part of National Treasury and going forward attention will be given to the remaining municipalities in collection the non-financial performance information.

Conditional Grants

23. During the 2014/15 financial year, an amount of R32.9 billion was published as conditional transfers (i.e. both direct and indirect transfers) to the local sphere of government. The allocation excludes the unconditional transfer of Equitable Share (ES), General Fuel Levy, Urban Settlement Development Grant (USDG) and the Integrated City Development Grant (ICDG) amounting to R44.5 billion, R10.2 billion, R10.3 billion and R255 million respectively.
24. The equitable share allocation is an unconditional grant to municipalities which includes the RSC Levies Replacement (R4.1 billion) and the special contribution towards the Councilor

Remuneration (R935 million). The USDG programme supplements the capital revenue of the metros in order to support the human settlement development programme while focusing on poor households. The ICDG is targeted at metros and provides a financial incentive for those that demonstrate good performance in infrastructure delivery while achieving an integrated urban spatial development.

25. The second quarter reporting against conditional grant provides for the expenditure performance of municipalities as reported by the transferring national officers (TNO) responsible for the administration of different grant programmes.
26. As at 31 December 2014, R13.5 billion was transferred to municipalities in form of direct grants. The total conditional expenditure reported by the national transferring officers amounts to R8.7 billion (35 per cent) while municipalities reported R9.9 billion (40 per cent). As pointed out above, reporting against USDG and ICDG grant for the receiving metropolitan municipalities is monitored through the City Support Programme and therefore does not form part of this analysis.
27. The overall conditional grant performance denotes slow spending by municipalities and maybe attributable to a number of challenges including ineffective project management skills, delays with procurement processes and limited capacity specifically in the engineering field.
28. Significant performance is recorded under the Expanded Public Works Programme at R315 million (53 per cent) against conditional grant allocations amounting to R595 million. The second performing grant is the Integrated National Electrification Programme at R537 million or 49 per cent.
29. Performance ranging between 40 per cent 45 per cent is recorded under the Municipal Infrastructure Grant (40.5 per cent), Infrastructure Skills Development grant and the Local Government Financial Management Grant (43.3 per cent).
30. The lowest performing grants as reported by the municipalities during the period under review were the Water Services Operating and Transfer Subsidy Grant (WSOS) and the Municipal Disaster Grant at less than 30 per cent. The reason for the slow performance is mainly due to ineffective procurement processes.
31. During the 2014/15 financial year, the government introduced three grants, namely: the Municipal Human Capacity Grant (MHCG), Municipal Water Infrastructure Grant (MWIG) which is a schedule 6B and the Municipal Disaster Recovery Grant (MDRG). The MHCG and MWIG were introduced in support of the government priority towards eradicating the bucket sanitation backlogs and would be administered by Department of Human Settlement and the Department of Water Affairs respectively. The MDRG was introduced in order to assist with the rehabilitation and reconstruction of municipal infrastructure which has been damaged by disaster.
32. It should however be noted that the Department of Human Settlement did not make transfers against the Rural Households Infrastructure Grant (RHIG) and the Municipal Human Settlement Capacity Grant (MHSCG) since the department envisages changing the scope of the programme. Also, the RHIG would be moved to the new department of Water Affairs and Sanitation. Expenditure in these conditional grants is expected to be take place during the third quarter of 2014/15 municipal financial year.
33. 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 2014 Division of Revenue Act. The budgeted figures shown are based on the 2014/15 adopted 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 30 January 2015. Any queries on the figures in these statements should therefore be referred to the relevant Municipal Manager or Chief Financial Officer. Queries on conditional grants may be referred to the national department responsible for administering the grant.
- A municipal budget must be funded in terms of Section 18 of the MFMA before a municipal Council can adopt that budget for implementation. A funded budget is essentially a budget that is funded by a combination of cash derived either from realistically anticipated revenues to be collected in that year and cash backed surpluses of previous years. It is a common practice amongst most municipalities when preparing their annual budgets to overstate or inflate revenue projections, either to reflect a surplus or on the surface to show that excess expenditure requirements are adequately covered by revenues to be collected. Hence, the revenue estimates are seldom underpinned by realistic or realisable revenue assumptions resulting in municipalities not being able to collect this revenue and therefore finding themselves in cash flow difficulties. Should such situations arise, municipalities must adjust expenditure downwards to ensure that there is sufficient cash to meet these commitments.
- This second quarter publication covers 275 municipalities on financial information and 274 municipalities on conditional grant information.

Issued by National Treasury

Date: 9 March 2015

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 December 2014,
 - b. High-level summary of revenue for 275 municipalities, and
 - c. High-level summary of expenditure for 275 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 – 275 municipalities;
 - b. Summary of total monthly operating revenue – 275 municipalities;
 - c. Summary of total monthly capital expenditure – 275 municipalities;
 - d. Summary of total monthly capital revenue – 275 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 – 275 municipalities;
 - l. Listing of borrowing instruments – 168 municipalities;
 - m. Listing of investment instruments – 180 municipalities;
 - n. Monthly repairs and maintenance expenditure per asset class – 275 municipalities; and
 - o. Monthly repairs and maintenance operating expenditure – 275 municipalities.
- Service delivery information (non-financial performance) for metros and secondary cities.
- Non Compliance:
 - a. List municipalities not complying with Section 71 of the MFMA.

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

SUMMARY TABLES:

Aggregated revenue and expenditure for municipalities

Table 1a: National aggregated revenue as at 31 December 2014

	Main appropriation			Second Quarter 2014/15				Year to date: 31 December 2014				Second Quarter 2013/14				Q2 of 2013/14 to Q2 of 2014/15
	Operating	Capital	Total	Operating	Capital	Total	2nd Q as % of Main app	Operating	Capital	Total	Total as % of main app	Operating	Capital	Total	Total as % of main app	
Revenue																
Category A (Metro)	164 909 781	34 559 540	199 469 321	42 105 851	5 858 029	47 963 880	24.0%	84 419 925	9 926 360	94 346 285	47.3%	37 180 932	5 930 340	43 111 272	47.3%	11.3%
Category B (Local)	90 927 095	19 872 550	110 799 646	19 842 820	3 799 069	23 641 888	21.3%	47 466 229	6 264 111	53 730 341	48.5%	19 106 319	3 634 502	22 740 821	49.8%	4.0%
Category C (District)	17 298 732	8 106 439	25 405 171	3 823 413	1 679 486	5 502 899	21.7%	8 949 798	2 941 612	11 891 411	46.8%	4 112 619	1 841 085	5 953 704	50.8%	(7.6%)
Total	273 135 608	62 538 530	335 674 138	65 772 083	11 336 584	77 108 667	23.0%	140 835 952	19 132 084	159 968 036	47.7%	60 399 870	11 405 927	71 805 797	48.4%	7.4%
Per province																
Eastern Cape	25 104 509	6 235 936	31 340 445	5 757 047	1 594 902	7 351 950	23.5%	12 777 758	2 498 468	15 276 226	48.7%	5 534 745	1 413 126	6 947 871	51.6%	5.8%
Free State	14 704 060	2 798 318	17 502 378	3 284 339	528 844	3 813 183	21.8%	7 161 907	802 097	7 964 004	45.5%	3 340 516	494 814	3 835 331	49.8%	(0.6%)
Gauteng	101 773 948	20 322 740	122 096 688	25 374 299	2 386 316	27 760 615	22.7%	51 780 297	4 469 658	56 249 955	46.1%	23 084 855	3 064 928	26 149 784	47.2%	6.2%
Kwazulu-Natal	47 002 411	12 159 418	59 161 829	12 183 309	3 027 140	15 210 449	25.7%	25 348 702	5 298 262	30 646 963	51.8%	10 927 722	2 536 470	13 464 193	49.8%	13.0%
Limpopo	12 342 134	5 517 700	17 859 835	2 652 010	719 069	3 371 079	18.9%	5 995 670	1 198 037	7 193 707	40.3%	2 622 635	874 150	3 496 786	43.8%	(3.6%)
Mpumalanga	12 325 973	2 689 339	15 015 312	2 556 280	620 309	3 176 589	21.2%	6 940 608	957 518	7 898 127	52.6%	2 950 261	506 156	3 456 416	49.6%	(8.1%)
Northern Cape	12 932 286	3 114 416	16 046 702	2 826 088	519 650	3 345 739	20.9%	6 281 308	982 323	7 263 631	45.3%	2 638 954	729 569	3 368 523	48.7%	(0.7%)
North West	5 749 253	1 327 217	7 076 470	1 117 978	283 346	1 401 324	19.8%	2 999 682	479 326	3 479 008	49.2%	996 121	266 881	1 263 002	52.8%	11.0%
Western Cape	41 201 034	8 373 447	49 574 481	10 020 733	1 657 007	11 677 740	23.6%	21 550 020	2 446 395	23 996 415	48.4%	8 304 060	1 519 832	9 823 892	47.5%	18.9%
Total	273 135 608	62 538 530	335 674 138	65 772 083	11 336 584	77 108 667	23.0%	140 835 952	19 132 084	159 968 036	47.7%	60 399 870	11 405 927	71 805 797	48.4%	7.4%

Source: National Treasury Local Government database

Table 1b: National aggregated expenditure as at 31 December 2014

	Main appropriation			Second Quarter 2014/15				Year to date: 31 December 2014				Second Quarter 2013/14				Q2 of 2013/14 to Q2 of 2014/15
	Operating	Capital	Total	Operating	Capital	Total	2nd 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)	161 615 536	34 559 540	196 175 076	39 662 485	5 858 029	45 520 514	23.2%	77 923 125	9 926 360	87 849 485	44.8%	36 624 286	5 930 340	42 554 625	44.8%	7.0%
Category B (Local)	95 104 028	19 872 550	114 976 578	19 648 075	3 803 545	23 451 620	20.4%	38 694 251	6 270 577	44 964 828	39.1%	18 707 344	3 634 502	22 341 846	40.1%	5.0%
Category C (District)	17 590 320	8 106 439	25 696 759	3 694 766	1 679 486	5 374 252	20.9%	6 803 500	2 941 612	9 745 112	37.9%	3 619 955	1 841 085	5 461 041	40.8%	(1.6%)
Total	274 309 884	62 538 530	336 848 414	63 005 326	11 341 060	74 346 386	22.1%	123 420 876	19 138 549	142 559 425	42.3%	58 951 585	11 405 927	70 357 512	42.9%	5.7%
Per province																
Eastern Cape	25 708 955	6 235 936	31 944 890	5 503 324	1 594 902	7 098 226	22.2%	10 673 582	2 498 468	13 172 050	41.2%	5 127 226	1 413 126	6 540 353	42.3%	8.5%
Free State	15 018 423	2 798 318	17 816 741	2 858 805	533 320	3 392 126	19.0%	5 617 870	808 563	6 426 433	36.1%	2 934 035	494 814	3 428 849	40.2%	(1.1%)
Gauteng	99 098 417	20 322 740	119 421 157	23 938 834	2 386 316	26 325 150	22.0%	47 860 448	4 469 658	52 330 105	43.8%	22 335 849	3 064 928	25 400 777	44.2%	3.6%
Kwazulu-Natal	47 400 433	12 159 418	59 559 851	11 500 150	3 027 140	14 527 289	24.4%	22 296 625	5 298 262	27 594 887	46.3%	10 191 301	2 536 470	12 727 772	44.7%	14.1%
Limpopo	12 202 675	5 517 700	17 720 376	2 430 277	719 069	3 149 346	17.8%	4 812 154	1 198 037	6 010 191	33.9%	2 405 167	874 150	3 279 318	35.7%	(4.0%)
Mpumalanga	13 903 085	2 689 339	16 592 424	2 824 750	620 309	3 445 059	20.8%	5 303 462	957 518	6 260 980	37.7%	2 659 410	506 156	3 165 566	36.6%	8.8%
Northern Cape	13 482 587	3 114 416	16 597 003	3 030 305	519 650	3 549 955	21.4%	5 778 787	982 323	6 761 110	40.7%	2 701 148	729 569	3 430 717	42.7%	3.5%
North West	5 740 986	1 327 217	7 068 202	1 108 713	283 346	1 392 059	19.7%	2 403 510	479 326	2 882 836	40.8%	1 066 407	266 881	1 333 288	41.1%	4.4%
Western Cape	41 754 323	8 373 447	50 127 770	9 810 169	1 657 007	11 467 175	22.9%	18 674 438	2 446 395	21 120 833	42.1%	9 531 041	1 519 832	11 050 872	43.7%	3.8%
Total	274 309 884	62 538 530	336 848 414	63 005 326	11 341 060	74 346 386	22.1%	123 420 876	19 138 549	142 559 425	42.3%	58 951 585	11 405 927	70 357 512	42.9%	5.7%

Source: National Treasury Local Government database

Table 1c: Quarterly budget statement summary as at 31 December 2014

Description	Budget year 2014/15					
	Original Budget	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
R thousands						
Financial Performance						
Property rates	44 896 421	23 676 598	23 774 302	(97 704)	(0.41)	44 960 037
Service charges	141 652 526	68 397 868	70 224 987	(1 827 119)	(2.60)	141 607 173
Investment revenue	2 872 373	1 720 036	1 290 086	429 950	33.33	2 887 595
Transfers recognised - operational	57 345 915	33 840 991	34 445 592	(604 601)	(1.76)	57 818 169
Other own revenue	26 368 373	13 200 459	12 985 200	215 259	1.66	27 244 093
Total Revenue (excluding capital transfers and contributions)	273 135 608	140 835 952	142 720 168	(1 884 215)	(1.32)	274 517 066
Employee costs	73 572 208	35 541 873	37 547 535	(2 005 662)	(5.34)	74 008 437
Remuneration of councillors	3 299 040	1 452 525	1 684 076	(231 551)	(13.75)	3 326 522
Depreciation & asset impairment	22 946 162	7 883 616	10 116 249	(2 232 633)	(22.07)	22 946 955
Finance charges	7 397 716	3 039 615	3 620 808	(581 193)	(16.05)	7 324 296
Materials and bulk purchases	84 197 121	41 073 801	42 749 817	(1 676 016)	(3.92)	84 528 659
Transfers and grants	5 949 859	2 404 349	2 615 101	(210 751)	(8.06)	5 993 037
Other expenditure	76 418 973	32 008 013	34 315 480	(2 307 466)	(6.72)	76 610 450
Total Expenditure	273 781 079	123 403 793	132 649 066	(9 245 273)	(6.97)	274 738 356
Surplus/(Deficit)	(645 471)	17 432 159	10 071 102	7 361 057	73.09	(221 290)
Transfers recognised - capital	34 280 185	11 292 067	16 547 157	(5 255 090)	(31.76)	34 662 166
Contributions recognised - capital & contributed assets	67 846	(51 040)	154 717	(205 757)	(132.99)	129 344
Surplus/(Deficit) after capital transfers & contributions	33 702 560	28 673 187	26 772 976	1 900 210	7.10	34 570 221
Share of surplus/ (deficit) of associate	-	(494)	-	(494)	-	-
Surplus/(Deficit) for the year	33 702 560	28 672 693	26 772 976	1 899 717	7.10	34 570 221
Capital expenditure & funds sources						
Capital expenditure	62 538 530	19 138 549	31 858 024	(12 719 475)	(39.93)	63 716 048
Transfers recognised - capital	35 463 691	13 579 899	18 018 859	(4 438 960)	(24.64)	36 037 718
Public contributions & donations	1 441 256	205 384	726 817	(521 433)	(71.74)	1 453 634
Borrowing	12 038 295	2 240 256	6 174 503	(3 934 247)	(63.72)	12 349 006
Internally generated funds	13 595 288	3 106 545	6 937 845	(3 831 300)	(55.22)	13 875 690
Total sources of capital funds	62 538 530	19 132 084	31 858 024	(12 725 940)	(39.95)	63 716 048

Source: National Treasury Local Government database

Table 1d: Salaries and wages expenditure as at 31 December 2014

R thousands	Main appropriation	Second Quarter 2014/15		Year to date: 31 December 2014		Second Quarter 2013/14		Q2 of 2013/14 to Q2 of 2014/15
		Actual Expenditure	2nd Q as % of Main app	Actual Expenditure	Total as % of main app	Actual Expenditure	Total as % of main app	
Category A (Metro)	42 391 345	11 293 643	26.6%	21 031 961	49.6%	10 382 074	49.1%	8.8%
Category B (Local)	28 001 800	6 464 991	23.1%	12 902 148	46.1%	6 269 524	47.7%	3.1%
Category C (District)	6 478 103	1 558 930	24.1%	3 060 289	47.2%	1 421 426	45.7%	9.7%
Total	76 871 248	19 317 565	25.1%	36 994 398	48.1%	18 073 024	48.3%	6.9%
Per Province								
Eastern Cape	7 991 520	1 854 666	23.2%	3 596 625	45.0%	1 722 802	49.0%	7.7%
Free State	4 271 645	942 171	22.1%	1 927 193	45.1%	917 248	47.0%	2.7%
Gauteng	24 225 639	6 268 438	25.9%	11 880 631	49.0%	5 787 722	48.7%	8.3%
Kwazulu-Natal	13 803 461	3 632 270	26.3%	6 727 011	48.7%	3 273 460	48.6%	11.0%
Limpopo	4 068 783	949 398	23.3%	1 949 859	47.9%	923 312	43.7%	2.8%
Mpumalanga	3 823 568	930 339	24.3%	1 847 011	48.3%	855 714	46.7%	8.7%
North West	3 338 098	773 798	23.2%	1 626 109	48.7%	813 825	48.0%	(4.9%)
Northern Cape	2 084 466	464 986	22.3%	928 966	44.6%	457 605	46.9%	1.6%
Western Cape	13 264 068	3 501 499	26.4%	6 510 994	49.1%	3 321 336	49.8%	5.4%
Total	76 871 248	19 317 565	25.1%	36 994 398	48.1%	18 073 024	48.3%	6.9%

Source: National Treasury Local Government database

Aggregate revenue and expenditure trends for metros

Table 2a: Metros aggregated revenue as at 31 December 2014

R thousands	Main appropriation			Second Quarter 2014/15				Year to date: 31 December 2014				Second Quarter 2013/14				Q2 of 2013/14 to Q2 of 2014/15
	Operating Revenue	Capital Revenue	Total	Operating Revenue	Capital Revenue	Total	2nd Q as % of Main app	Operating Revenue	Capital Revenue	Total	Total Revenue as % of main	Operating Revenue	Capital Revenue	Total	Total Revenue as % of main	
Buffalo City	4 758 546	942 007	5 700 553	1 308 043	258 780	1 566 823	27.5%	2 648 726	363 829	3 012 555	52.8%	1 164 138	195 437	1 359 575	51.1%	15.2%
Cape Town	28 436 210	6 211 315	34 647 526	7 270 631	1 218 598	8 489 229	24.5%	14 389 507	1 787 557	16 177 064	46.7%	5 872 375	1 117 122	6 989 497	44.5%	21.5%
Ekurhuleni Metro	26 310 701	3 790 366	30 101 067	6 770 675	382 429	7 153 104	23.8%	14 248 093	665 276	14 913 369	49.5%	6 218 773	728 777	6 947 549	52.0%	3.0%
eThekweni	26 725 375	5 711 022	32 436 397	7 003 006	1 618 568	8 621 574	26.6%	14 139 860	2 785 608	16 925 468	52.2%	6 235 001	1 293 829	7 528 830	49.0%	14.5%
City Of Johannesburg	39 307 283	10 875 150	50 182 433	10 117 382	766 931	10 884 313	21.7%	19 501 896	1 659 580	21 161 476	42.2%	9 019 124	940 806	9 959 930	43.4%	9.3%
Mangaung	6 312 594	1 469 463	7 782 057	1 437 208	298 784	1 735 991	22.3%	3 019 692	397 776	3 417 468	43.9%	1 431 780	186 990	1 618 770	51.3%	7.2%
Nelson Mandela Bay	8 119 588	1 392 230	9 511 818	2 213 132	335 182	2 548 314	26.8%	4 041 255	499 447	4 540 703	47.7%	1 851 904	287 814	2 139 717	48.0%	19.1%
City Of Tshwane	24 939 484	4 167 987	29 107 471	5 985 774	978 758	6 964 532	23.9%	12 430 896	1 767 286	14 198 182	48.8%	5 387 839	1 179 565	6 567 404	48.0%	6.0%
Total	164 909 781	34 559 540	199 469 321	42 105 851	5 858 029	47 963 880	24.0%	84 419 925	9 926 360	94 346 285	47.3%	37 180 932	5 930 340	43 111 272	47.3%	11.3%

Source: National Treasury Local Government database

Table 2b: Metros aggregated expenditure as at 31 December 2014

R thousands	Main appropriation			Second Quarter 2014/15				Year to date: 31 December 2014				Second Quarter 2013/14				Q2 of 2013/14 to Q2 of 2014/15
	Operating Expenditure	Capital Expenditure	Total	Operating Expenditure	Capital Expenditure	Total	2nd 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	4 746 905	942 007	5 688 913	1 217 590	258 780	1 476 370	26.0%	2 376 699	363 829	2 740 529	48.2%	1 038 025	195 437	1 233 463	43.9%	19.7%
Cape Town	28 438 211	6 211 315	34 649 526	6 638 334	1 218 598	7 856 932	22.7%	12 901 162	1 787 557	14 688 719	42.4%	6 540 735	1 117 122	7 657 857	44.4%	2.6%
Ekurhuleni Metro	26 194 817	3 790 366	29 985 183	5 686 018	382 429	6 068 447	20.2%	11 674 094	665 276	12 339 371	41.2%	5 451 642	728 777	6 180 418	44.5%	(1.8%)
eThekweni	26 853 285	5 711 022	32 564 307	6 740 471	1 618 568	8 359 039	25.7%	12 897 623	2 785 608	15 683 231	48.2%	5 889 723	1 293 829	7 183 552	45.7%	16.4%
City Of Johannesburg	37 311 926	10 875 150	48 187 076	9 005 151	766 931	9 772 082	20.3%	18 570 140	1 659 580	20 229 720	42.0%	8 755 889	940 806	9 696 695	44.3%	0.8%
Mangaung	5 924 047	1 469 463	7 393 510	1 428 356	298 784	1 727 139	23.4%	2 599 252	397 776	2 997 028	40.5%	1 214 122	186 990	1 401 112	43.9%	23.3%
Nelson Mandela Bay	8 306 387	1 392 230	9 698 618	2 101 703	335 182	2 436 885	25.1%	3 965 931	499 447	4 465 378	46.0%	1 753 806	287 814	2 041 620	43.1%	19.4%
City Of Tshwane	23 839 956	4 167 987	28 007 943	6 844 862	978 758	7 823 619	27.9%	12 938 224	1 767 286	14 705 510	52.5%	5 980 344	1 179 565	7 159 909	46.1%	9.3%
Total	161 615 536	34 559 540	196 175 076	39 662 485	5 858 029	45 520 514	23.2%	77 923 125	9 926 360	87 849 485	44.8%	36 624 286	5 930 340	42 554 625	44.8%	7.0%

Source: National Treasury Local Government database

Table 2c: Quarterly budget statement summary for metros as at 31 December 2014

R thousands	Description	Budget year 2014/15					
		Original Budget	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
Financial Performance							
	Property rates	31 415 851	15 422 498	16 193 839	(771 341)	(4.76)	31 415 851
	Service charges	94 112 549	46 606 598	46 483 209	123 389	0.27	94 048 528
	Investment revenue	1 813 802	1 187 096	804 286	382 810	47.60	1 813 802
	Transfers recognised - operational	20 414 664	11 399 581	11 518 588	(119 007)	(1.03)	20 456 075
	Other own revenue	17 152 915	9 804 153	8 248 619	1 555 534	18.86	17 911 902
	Total Revenue (excluding capital transfers and contributions)	164 909 781	84 419 925	83 248 541	1 171 384	1.41	165 646 158
	Employee costs	41 654 515	20 690 987	21 175 707	(484 720)	(2.29)	41 650 419
	Remuneration of councillors	736 830	340 974	364 755	(23 781)	(6.52)	736 830
	Depreciation & asset impairment	11 553 895	5 231 938	5 334 173	(102 236)	(1.92)	11 553 895
	Finance charges	5 994 473	2 514 497	3 008 616	(494 119)	(16.42)	5 987 473
	Materials and bulk purchases	56 028 591	28 209 779	28 604 005	(394 226)	(1.38)	56 019 774
	Transfers and grants	2 682 333	1 304 952	1 192 954	111 997	9.39	2 682 833
	Other expenditure	42 436 094	19 612 915	19 220 970	391 945	2.04	43 240 182
	Total Expenditure	161 086 731	77 906 042	78 901 181	(995 138)	(1.26)	161 871 406
	Surplus/(Deficit)	3 823 050	6 513 883	4 347 360	2 166 522	49.84	3 774 752
	Transfers recognised - capital	15 701 857	5 514 744	6 313 474	(798 730)	(12.65)	15 987 214
	Contributions recognised - capital & contributed assets	(113 000)	(58 000)	120 589	(178 589)	(148.10)	(113 000)
	Surplus/(Deficit) after capital transfers & contributions	19 411 907	11 970 627	10 781 424	1 189 203	11.03	19 648 966
	Share of surplus/ (deficit) of associate	-	(0)	-	(0)	-	-
	Surplus/(Deficit) for the year	19 411 907	11 970 627	10 781 424	1 189 203	11.03	19 648 966
Capital expenditure & funds sources							
	Capital expenditure	34 559 540	9 926 360	17 537 904	(7 611 544)	(43.40)	35 075 808
	Transfers recognised - capital	15 695 356	6 126 086	8 002 132	(1 876 046)	(23.44)	16 004 265
	Public contributions & donations	688 451	76 323	344 630	(268 307)	(77.85)	689 260
	Borrowing	9 728 929	1 733 581	4 912 676	(3 179 095)	(64.71)	9 825 351
	Internally generated funds	8 446 805	1 990 370	4 278 466	(2 288 096)	(53.48)	8 556 932
	Total sources of capital funds	34 559 540	9 926 360	17 537 904	(7 611 544)	(43.40)	35 075 808

Source: National Treasury Local Government database

Aggregated revenue and expenditure for secondary cities

Table 3a: 19 Secondary cities aggregated budgets and revenue as at 31 December 2014

R thousands	Main appropriation			Second Quarter 2014/15				Year to date: 31 December 2014				Second Quarter 2013/14				Q2 of 2013/14 to Q2 of 2014/15
	Operating Revenue	Capital Revenue	Total	Operating Revenue	Capital Revenue	Total	2nd 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 Matielosa	2 015 105	114 856	2 129 961	453 090	21 536	474 625	22.3%	951 302	30 223	981 525	48.7%	455 145	10 706	465 851	54.4%	1.9%
Drakenstein	1 511 798	284 821	1 796 620	258 533	49 476	308 009	17.1%	879 899	71 449	951 348	62.9%	300 944	58 363	359 308	62.1%	(14.3%)
Emalahleni (Mp)	1 921 545	159 916	2 081 461	456 356	57 440	513 796	24.7%	942 812	82 727	1 025 539	53.4%	417 100	7 241	424 341	53.1%	21.1%
Emfuleni	4 708 536	408 425	5 116 961	1 186 164	95 861	1 282 026	25.1%	2 474 361	128 589	2 602 950	55.3%	1 081 023	44 175	1 125 198	54.4%	13.9%
George	1 156 995	252 243	1 409 238	261 940	36 180	298 120	21.2%	539 937	63 428	603 365	52.1%	209 648	39 846	249 494	55.7%	19.5%
Govan Mbeki	1 592 998	141 993	1 734 991	354 710	48 890	403 600	23.3%	747 001	88 442	835 443	52.4%	356 038	69 315	425 353	54.5%	(5.1%)
Madibeng	1 394 012	265 678	1 659 690	479 099	44 860	523 959	31.6%	697 225	63 685	760 910	54.6%	262 281	41 145	303 425	46.3%	72.7%
Matjhabeng	1 797 826	156 246	1 954 072	486 092	41 807	527 900	27.0%	1 029 168	84 803	1 113 971	62.0%	477 612	49 837	527 449	60.0%	0.1%
Mbombela	1 728 151	522 517	2 250 669	458 680	146 502	605 182	26.9%	953 814	178 897	1 132 711	65.5%	419 342	84 599	503 941	53.4%	20.1%
Mogale City	2 001 308	483 996	2 485 304	408 322	63 378	471 700	19.0%	979 192	87 981	1 067 173	53.3%	468 151	67 119	535 271	51.7%	(11.9%)
Msunduzi	3 570 334	597 754	4 168 088	955 234	119 389	1 074 623	25.8%	1 923 440	166 367	2 089 808	58.5%	834 342	48 786	883 128	53.3%	21.7%
Newcastle	1 526 362	444 229	1 970 591	403 636	84 518	488 154	24.8%	814 227	138 586	952 813	62.4%	361 883	95 835	457 718	51.6%	6.6%
Polokwane	2 228 099	518 749	2 746 848	528 390	127 055	655 445	23.9%	1 074 094	187 212	1 261 306	56.6%	468 689	118 012	586 701	50.4%	11.7%
Rustenburg	3 599 712	1 085 040	4 684 752	764 306	215 616	979 922	20.9%	1 543 221	339 980	1 883 201	52.3%	615 359	296 166	911 525	49.0%	7.5%
Sol Plaaie	1 648 409	131 183	1 779 592	380 596	74 383	454 979	25.6%	899 520	99 297	998 817	60.6%	170 777	46 158	216 936	67.8%	109.7%
Stellenbosch	1 056 998	294 188	1 351 186	180 341	32 372	212 713	15.7%	690 002	43 562	733 564	69.4%	170 367	24 566	194 933	65.2%	9.1%
Steve Tshwete	1 303 203	187 899	1 491 103	310 407	53 640	364 046	24.4%	634 222	73 772	707 993	54.3%	279 396	50 517	329 914	50.1%	10.3%
Tlokwe	1 068 722	200 569	1 269 291	249 562	48 351	297 913	23.5%	565 445	72 441	635 886	59.5%	204 574	30 697	235 271	51.5%	26.6%
uMhlatuze	2 370 559	419 862	2 790 421	565 260	116 836	682 096	24.4%	1 194 948	173 050	1 367 998	57.7%	554 488	29 853	584 341	57.6%	16.7%
Total	38 200 672	6 670 165	44 870 837	9 140 719	1 478 088	10 618 808	23.7%	19 531 830	2 174 489	21 706 319	56.8%	8 107 160	1 212 937	9 320 097	57.6%	13.9%

Source: National Treasury Local Government database

Table 3b: 19 Secondary cities aggregated budgets and expenditure as 31 December 2014

R thousands	Main appropriation			Second Quarter 2014/15				Year to date: 31 December 2014				Second Quarter 2013/14				Q2 of 2013/14 to Q2 of 2014/15
	Operating Expenditure	Capital Expenditure	Total	Operating Expenditure	Capital Expenditure	Total	2nd 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 Matielosa	2 119 885	114 856	2 234 741	790 144	21 536	811 680	36.3%	1 093 265	30 223	1 123 488	50.3%	388 812	10 706	399 518	34.5%	103.2%
Drakenstein	1 559 514	284 821	1 844 335	325 400	49 476	374 876	20.3%	616 217	71 449	687 666	37.3%	368 928	58 363	427 291	45.1%	(12.3%)
Emalahleni (Mp)	1 921 544	159 916	2 081 461	326 860	57 440	384 300	18.5%	678 197	82 727	760 924	36.6%	297 520	7 241	304 761	34.7%	26.1%
Emfuleni	4 566 121	408 425	4 974 546	997 363	95 861	1 093 225	22.0%	1 828 095	128 589	1 956 684	39.3%	825 483	44 175	869 658	39.3%	25.7%
George	1 215 996	252 243	1 468 239	296 667	36 180	332 847	22.7%	536 273	63 428	599 701	40.8%	302 477	39 846	342 323	38.9%	(2.8%)
Govan Mbeki	1 833 009	141 993	1 975 002	251 721	48 890	300 610	15.2%	592 109	88 442	680 551	34.5%	309 929	69 315	379 244	41.1%	(20.7%)
Madibeng	1 393 932	265 678	1 659 610	353 611	44 860	398 471	24.0%	697 198	63 685	760 883	45.8%	303 981	41 145	345 126	44.0%	15.5%
Matjhabeng	1 954 072	156 246	2 110 318	293 749	41 807	335 557	15.9%	626 298	84 803	711 101	33.7%	289 637	49 837	339 474	45.8%	(1.2%)
Mbombela	1 918 454	522 517	2 440 971	643 919	146 502	790 421	32.4%	1 040 841	178 897	1 219 738	50.0%	436 038	84 599	520 637	37.4%	51.8%
Mogale City	2 370 408	483 996	2 854 404	514 536	63 378	577 914	20.2%	1 059 581	87 981	1 147 561	40.2%	410 178	67 119	477 297	45.4%	21.1%
Msunduzi	3 500 014	597 754	4 097 768	1 006 555	119 389	1 125 944	27.5%	1 893 388	166 367	2 059 755	50.3%	769 262	48 786	818 048	45.3%	37.6%
Newcastle	1 858 469	444 229	2 302 698	284 702	84 518	369 220	16.0%	731 163	138 586	869 749	37.8%	410 069	95 835	505 904	46.3%	(27.0%)
Polokwane	2 145 711	518 749	2 664 460	531 803	127 055	658 858	24.7%	1 048 239	187 212	1 235 451	46.4%	481 416	118 012	599 428	43.7%	9.9%
Rustenburg	3 561 324	1 085 040	4 646 364	678 366	215 616	893 982	19.2%	1 481 487	339 980	1 821 467	39.2%	698 737	296 166	994 903	46.5%	(10.1%)
Sol Plaaie	1 632 584	131 183	1 763 766	373 379	74 383	447 762	25.4%	821 120	99 297	920 416	52.2%	306 736	46 158	352 894	46.1%	26.9%
Stellenbosch	1 121 212	294 188	1 415 400	286 676	32 372	319 047	22.5%	463 369	43 562	506 932	35.8%	203 974	24 566	228 540	34.0%	39.6%
Steve Tshwete	1 352 386	187 899	1 540 285	283 450	53 640	337 090	21.9%	569 263	73 772	643 035	41.7%	262 200	50 517	312 717	40.9%	7.8%
Tlokwe	1 301 809	200 569	1 502 378	309 791	48 351	358 142	23.8%	603 246	72 441	675 687	45.0%	223 228	30 697	253 925	42.6%	41.0%
uMhlatuze	2 363 247	419 862	2 783 109	576 815	116 836	693 651	24.9%	1 233 725	173 050	1 406 775	50.5%	479 407	29 853	509 260	47.2%	36.2%
Total	39 689 689	6 670 165	46 359 854	9 125 510	1 478 088	10 603 598	22.9%	17 613 075	2 174 489	19 787 564	42.7%	7 768 012	1 212 937	8 980 949	42.4%	18.1%

Source: National Treasury Local Government database

Table 3c: Quarterly budget statement summary as at 31 December 2014

R thousands	Description	Budget year 2014/15					Full Year Forecast
		Original Budget	YTD Actual	YTD Budget	YTD Variance	YTD variance %	
Financial Performance							
	Property rates	5 704 598	3 222 710	3 205 163	17 547	0.55	5 704 849
	Service charges	24 082 810	11 468 107	12 127 194	(659 087)	(5.43)	24 090 004
	Investment revenue	262 924	146 545	95 592	50 954	53.30	274 924
	Transfers recognised - operational	5 774 675	3 611 764	3 430 839	180 924	5.27	5 853 932
	Other own revenue	2 375 666	1 082 704	1 040 637	42 067	4.04	2 303 323
	Total Revenue (excluding capital transfers and contributions)	38 200 672	19 531 830	19 899 424	(367 594)	(1.85)	38 227 032
	Employee costs	8 922 277	4 448 874	4 584 337	(135 462)	(2.95)	9 215 143
	Remuneration of councillors	431 746	211 254	219 912	(8 657)	(3.94)	431 746
	Depreciation & asset impairment	3 955 929	1 540 953	1 861 354	(320 401)	(17.21)	3 955 857
	Finance charges	717 022	295 892	337 467	(41 575)	(12.32)	724 891
	Materials and bulk purchases	14 241 358	6 998 465	7 268 871	(270 406)	(3.72)	14 605 927
	Transfers and grants	555 925	237 463	204 030	33 432	16.39	615 924
	Other expenditure	10 865 432	3 880 174	4 541 086	(660 911)	(14.55)	10 028 330
	Total Expenditure	39 689 689	17 613 075	19 017 056	(1 403 981)	(7.38)	39 577 817
	Surplus/(Deficit)	(1 489 018)	1 918 755	882 368	1 036 386	117.46	(1 350 786)
	Transfers recognised - capital	3 320 111	993 406	1 577 519	(584 112)	(37.03)	3 336 833
	Contributions recognised - capital & contributed assets	44 608	(62 242)	3 825	(66 067)	(1 727.38)	44 608
	Surplus/(Deficit) after capital transfers & contributions	1 875 701	2 849 919	2 463 711	386 207	15.68	2 030 655
	Share of surplus/ (deficit) of associate	-	-	-	-	-	-
	Surplus/(Deficit) for the year	1 875 701	2 849 919	2 463 711	386 207	15.68	2 030 655
Capital expenditure & funds sources							
	Capital expenditure	6 670 165	2 174 489	3 451 805	(1 277 315)	(37.00)	6 903 609
	Transfers recognised - capital	3 886 252	1 439 305	1 976 402	(537 097)	(27.18)	3 952 804
	Public contributions & donations	20 485	7 212	11 532	(4 320)	(37.46)	23 065
	Borrowing	1 548 053	393 879	826 166	(432 286)	(52.32)	1 652 332
	Internally generated funds	1 215 374	334 093	637 704	(303 612)	(47.61)	1 275 409
	Total sources of capital funds	6 670 165	2 174 489	3 451 805	(1 277 315)	(37.00)	6 903 609

Source: National Treasury Local Government database

Operating revenue and expenditure per function for metros

Table 4a: Metros aggregated revenue and expenditure for water as at 31 December 2014

R thousands	Code	Budget	Second Quarter 2014/15		Year to date: 31 December 2014		Second Quarter 2013/14		Q2 of 2013/14 to Q2 of 2014/15
		Main appropriation	Actual Revenue	2nd Q as % of Main app	Actual Revenue	Total Rev as % of main app	Actual Revenue	Total Rev as % of main app	
Water revenue									
Buffalo City	BUF	384 482	142 170	37.0%	270 601	70.4%	95 088	52.7%	49.5%
Cape Town	CPT	2 645 980	655 242	24.8%	1 151 091	43.5%	538 111	41.5%	21.8%
Ekurhuleni Metro	EKU	4 153 163	1 188 379	28.6%	2 330 022	56.1%	1 054 736	56.9%	12.7%
eThekwini	ETH	3 517 864	960 189	27.3%	1 928 942	54.8%	658 609	42.9%	45.8%
City Of Johannesburg	JHB	4 459 028	1 280 714	28.7%	2 409 395	54.0%	1 136 910	53.3%	12.6%
Mangaung	MAN	756 656	247 339	32.7%	428 347	56.6%	187 465	52.6%	31.9%
Nelson Mandela Bay	NMA	690 204	196 870	28.5%	353 342	51.2%	182 724	51.5%	7.7%
City Of Tshwane	TSH	3 321 984	898 853	27.1%	1 719 364	51.8%	774 410	49.3%	16.1%
Total		19 929 361	5 569 757	27.9%	10 591 104	53.1%	4 628 053	49.7%	20.3%
Water expenditure									
Buffalo City	BUF	444 307	111 295	25.0%	232 605	52.4%	60 729	70.1%	83.3%
Cape Town	CPT	2 227 649	536 716	24.1%	1 038 944	46.6%	526 209	46.4%	2.0%
Ekurhuleni Metro	EKU	3 491 915	816 125	23.4%	1 568 732	44.9%	809 455	47.4%	0.8%
eThekwini	ETH	3 660 338	976 631	26.7%	1 675 103	45.8%	756 472	45.2%	29.1%
City Of Johannesburg	JHB	3 543 787	1 386 419	39.1%	2 741 692	77.4%	1 237 232	77.9%	12.1%
Mangaung	MAN	734 135	191 399	26.1%	328 342	44.7%	152 161	48.2%	25.8%
Nelson Mandela Bay	NMA	666 971	170 395	25.5%	285 346	42.8%	118 991	36.2%	43.2%
City Of Tshwane	TSH	2 813 610	920 814	32.7%	1 548 311	55.0%	580 798	44.2%	58.5%
Total		17 582 712	5 109 794	29.1%	9 419 074	53.6%	4 242 047	52.7%	20.5%

Source: National Treasury Local Government database

Table 4b: Metros aggregated revenue and expenditure for electricity as at 31 December 2014

R thousands	Code	Budget	Second Quarter 2014/15		Year to date: 31 December 2014		Second Quarter 2013/14		Q2 of 2013/14 to Q2 of 2014/15
		Main appropriation	Actual Revenue	2nd Q as % of Main app	Actual Revenue	Total Rev as % of main app	Actual Revenue	Total Rev as % of main app	
Electricity revenue									
Buffalo City	BUF	1 572 158	372 846	23.7%	782 062	49.7%	346 759	50.2%	7.5%
Cape Town	CPT	10 209 536	2 481 532	24.3%	5 185 505	50.8%	2 334 486	49.1%	6.3%
Ekurhuleni Metro	EKU	12 103 192	2 824 913	23.3%	6 465 746	53.4%	2 581 639	51.6%	9.4%
eThekwini	ETH	10 726 294	2 577 455	24.0%	5 348 574	49.9%	2 403 334	47.7%	7.2%
City Of Johannesburg	JHB	14 209 990	3 272 388	23.0%	6 930 208	48.8%	3 166 251	45.0%	3.4%
Mangaung	MAN	2 704 185	470 861	17.4%	1 137 106	42.0%	510 659	45.8%	(7.8%)
Nelson Mandela Bay	NMA	3 349 341	764 674	22.8%	1 548 462	46.2%	671 327	45.0%	13.9%
City Of Tshwane	TSH	9 881 624	2 085 966	21.1%	4 841 315	49.0%	2 045 348	47.7%	2.0%
Total		64 756 320	14 850 635	22.9%	32 238 978	49.8%	14 059 804	47.9%	5.6%
Electricity expenditure									
Buffalo City	BUF	1 410 105	329 645	23.4%	806 888	57.2%	218 097	38.8%	51.1%
Cape Town	CPT	8 628 237	1 870 303	21.7%	3 989 876	46.2%	1 805 980	46.1%	3.6%
Ekurhuleni Metro	EKU	11 073 209	2 256 540	20.4%	5 188 563	46.9%	2 135 018	47.7%	5.7%
eThekwini	ETH	9 471 504	2 106 355	22.2%	4 783 628	50.5%	2 025 074	50.8%	4.0%
City Of Johannesburg	JHB	12 550 002	2 596 114	20.7%	6 821 074	54.4%	2 551 349	50.0%	1.8%
Mangaung	MAN	2 398 917	526 588	22.0%	1 144 214	47.7%	484 215	49.6%	8.8%
Nelson Mandela Bay	NMA	3 053 510	814 778	26.7%	1 494 286	48.9%	594 172	42.2%	37.1%
City Of Tshwane	TSH	8 723 960	2 322 945	26.6%	5 129 450	58.8%	2 238 159	49.2%	3.8%
Total		57 309 445	12 823 267	22.4%	29 357 979	51.2%	12 052 066	48.3%	6.4%

Source: National Treasury Local Government database

Table 4c: Metros aggregated revenue and expenditure for waste water management as at 31 December 2014

R thousands	Code	Budget	Second Quarter 2014/15		Year to date: 31 December 2014		Second Quarter 2013/14		Q2 of 2013/14 to Q2 of 2014/15
		Main appropriation	Actual Revenue	2nd 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									
Buffalo City	BUF	304 828	92 553	30.4%	185 463	60.8%	64 106	51.4%	44.4%
Cape Town	CPT	1 409 624	346 960	24.6%	625 350	44.4%	294 824	42.6%	17.7%
Ekurhuleni Metro	EKU	995 311	275 517	27.7%	520 443	52.3%	241 974	53.8%	13.9%
eThekwini	ETH	1 072 846	290 881	27.1%	596 386	55.6%	176 805	45.5%	64.5%
City Of Johannesburg	JHB	2 963 352	814 787	27.5%	1 449 109	48.9%	635 280	46.8%	28.3%
Mangaung	MAN	310 789	75 322	24.2%	156 072	50.2%	73 335	72.0%	2.7%
Nelson Mandela Bay	NMA	580 432	187 108	32.2%	328 778	56.6%	131 994	49.0%	41.8%
City Of Tshwane	TSH	756 623	202 442	26.8%	384 419	50.8%	166 377	48.6%	21.7%
Total		8 393 805	2 285 569	27.2%	4 246 020	50.6%	1 784 695	47.9%	28.1%
R thousands	Code	Budget Main appropriation	Second Quarter 2014/15 Actual Expenditure	2nd Q as % of Main app	Year to date: 31 December 2014 Actual Expenditure	Total Exp as % of main app	Second Quarter 2013/14 Actual Expenditure	Total Exp as % of main app	Q2 of 2013/14 to Q2 of 2014/15
Waste water management expenditure									
Buffalo City	BUF	333 143	219 927	66.0%	316 697	95.1%	284 947	99.8%	(22.8%)
Cape Town	CPT	1 360 523	318 641	23.4%	593 799	43.6%	338 293	52.1%	(5.8%)
Ekurhuleni Metro	EKU	534 398	129 246	24.2%	259 115	48.5%	119 941	48.7%	7.8%
eThekwini	ETH	1 137 835	298 229	26.2%	531 491	46.7%	236 003	44.1%	26.4%
City Of Johannesburg	JHB	2 362 525	349 952	14.8%	649 598	27.5%	288 529	21.6%	21.3%
Mangaung	MAN	254 722	68 164	26.8%	100 745	39.6%	42 690	45.6%	59.7%
Nelson Mandela Bay	NMA	553 414	122 232	22.1%	204 996	37.0%	106 853	37.2%	14.4%
City Of Tshwane	TSH	607 803	270 334	44.5%	367 973	60.5%	145 325	36.9%	86.0%
Total		7 144 364	1 776 724	24.9%	3 024 414	42.3%	1 562 581	40.2%	13.7%

Source: National Treasury Local Government database

Table 4d: Metros aggregated revenue and expenditure for waste management as at 31 December 2014

R thousands	Code	Budget	Second Quarter 2014/15		Year to date: 31 December 2014		Second Quarter 2013/14		Q2 of 2013/14 to Q2 of 2014/15
		Main appropriation	Actual Revenue	2nd Q as % of Main app	Actual Revenue	Total Rev as % of main app	Actual Revenue	Total Rev as % of main app	
Waste management revenue									
Buffalo City	BUF	327 653	90 075	27.5%	184 747	56.4%	57 082	46.9%	57.8%
Cape Town	CPT	1 007 543	245 399	24.4%	491 482	48.8%	242 426	48.9%	1.2%
Ekurhuleni Metro	EKU	1 606 184	429 230	26.7%	880 052	54.8%	336 221	52.5%	27.7%
eThekwini	ETH	879 325	253 178	28.8%	527 415	60.0%	119 698	46.5%	111.5%
City Of Johannesburg	JHB	1 154 197	303 049	26.3%	600 403	52.0%	274 990	47.2%	10.2%
Mangaung	MAN	247 932	51 569	20.8%	107 925	43.5%	56 817	65.2%	(9.2%)
Nelson Mandela Bay	NMA	311 738	58 980	18.9%	147 963	47.5%	94 538	62.8%	(37.6%)
City Of Tshwane	TSH	1 036 095	255 554	24.7%	506 705	48.9%	177 475	47.9%	44.0%
Total		6 570 667	1 687 032	25.7%	3 446 692	52.5%	1 359 247	50.0%	24.1%
R thousands	Code	Budget Main appropriation	Second Quarter 2014/15 Actual Expenditure	2nd Q as % of Main app	Year to date: 31 December 2014 Actual Expenditure	Total Exp as % of main app	Second Quarter 2013/14 Actual Expenditure	Total Exp as % of main app	Q2 of 2013/14 to Q2 of 2014/15
Waste management expenditure									
Buffalo City	BUF	290 558	78 606	27.1%	142 106	48.9%	36 667	27.7%	114.4%
Cape Town	CPT	1 685 654	448 217	26.6%	807 990	47.9%	429 364	47.8%	4.4%
Ekurhuleni Metro	EKU	1 391 193	261 313	18.8%	473 113	34.0%	240 894	32.6%	8.5%
eThekwini	ETH	879 325	258 268	29.4%	467 965	53.2%	209 060	43.2%	23.5%
City Of Johannesburg	JHB	1 633 017	426 723	26.1%	843 769	51.7%	432 816	56.2%	(1.4%)
Mangaung	MAN	195 183	48 814	25.0%	76 885	39.4%	31 751	48.6%	53.7%
Nelson Mandela Bay	NMA	283 414	64 849	22.9%	114 200	40.3%	46 987	35.6%	38.0%
City Of Tshwane	TSH	639 057	234 581	36.7%	375 714	58.8%	152 329	46.2%	54.0%
Total		6 997 401	1 821 372	26.0%	3 301 740	47.2%	1 579 868	44.5%	15.3%

Source: National Treasury Local Government database

Operating revenue and expenditure per function for secondary cities

Table 5a: 19 Secondary cities aggregated revenue and expenditure for water as at 31 December 2014

R thousands	Code	Main appropriation	Second Quarter 2014/15		Year to date: 31 December 2014		Second Quarter 2013/14		Q2 of 2013/14 to Q2 of 2014/15	
			Actual Revenue	2nd 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	558 633	85 484	15.3%	156 720	28.1%	125 885	63.1%	(32.1%)
	Drakenslein	WC023	157 667	39 734	25.2%	70 938	45.0%	34 219	43.4%	16.1%
	Emalahleni (Mp)	MP312	320 013	77 872	24.3%	139 172	43.5%	67 927	67.4%	14.6%
	Emfuleni	GT421	956 696	246 012	25.7%	479 004	50.1%	227 901	62.3%	7.9%
	George	WC044	115 915	31 038	26.8%	62 997	54.3%	21 917	44.7%	41.6%
	Gov an Mbeki	MP307	276 156	67 001	24.3%	134 607	48.7%	71 626	48.2%	(6.5%)
	Madibeng	NW372	216 849	35 000	16.1%	52 239	24.1%	20 962	54.3%	67.0%
	Majhabeng	FS184	196 047	99 062	50.5%	177 475	90.5%	76 225	76.9%	30.0%
	Mbombela	MP322	20 886	10 630	50.9%	21 039	100.7%	8 157	42.0%	30.3%
	Mogale City	GT481	245 890	56 632	23.0%	114 671	46.6%	63 556	51.2%	(10.9%)
	Msunduzi	KZN225	420 885	156 179	37.1%	325 056	77.2%	134 504	61.6%	16.1%
	Newcastle	KZN252	224 081	64 599	28.8%	128 770	57.5%	51 484	54.8%	25.5%
	Polokwane	LIM354	279 602	62 098	22.2%	118 072	42.2%	51 266	43.3%	21.1%
	Rustenburg	NW373	694 669	118 002	17.0%	265 767	38.3%	111 892	48.8%	5.5%
	Sol Plaafe	NC091	239 316	57 100	23.9%	103 607	43.3%	64 945	53.2%	(12.1%)
	Stellenbosch	WC024	120 664	26 063	21.6%	44 982	37.3%	28 423	42.3%	(8.3%)
	Steve Tshwele	MP313	77 705	22 065	28.4%	42 425	54.6%	18 221	49.7%	21.1%
	Tlokwe	NW402	95 704	20 118	21.0%	41 576	43.4%	17 486	47.9%	15.0%
	uMhlatuze	KZN282	305 060	69 177	22.7%	142 224	46.6%	76 680	49.0%	(9.8%)
Total			5 522 437	1 343 866	24.3%	2 621 343	47.5%	1 273 279	55.3%	5.5%
R thousands	Code	Main appropriation	Second Quarter 2014/15		Year to date: 31 December 2014		Second Quarter 2013/14		Q2 of 2013/14 to Q2 of 2014/15	
			Actual Expenditure	2nd Q as % of Main app	Actual Expenditure	Total Exp as % of main app	Actual Expenditure	Total Exp as % of main app		
Water expenditure										
	City Of Matlosana	NW403	362 385	125 570	34.7%	185 516	51.2%	57 626	35.6%	117.9%
	Drakenslein	WC023	99 387	7 293	7.3%	9 348	9.4%	16 726	25.2%	(56.4%)
	Emalahleni (Mp)	MP312	182 618	34 946	19.1%	61 010	33.4%	23 684	32.3%	47.6%
	Emfuleni	GT421	647 854	153 645	23.7%	257 309	39.7%	118 519	36.0%	29.6%
	George	WC044	102 380	26 268	25.7%	46 442	45.4%	29 746	47.8%	(11.7%)
	Gov an Mbeki	MP307	488 238	14 179	2.9%	74 023	15.2%	52 571	44.1%	(73.0%)
	Madibeng	NW372	162 084	45 479	28.1%	91 050	56.2%	32 893	47.4%	38.3%
	Majhabeng	FS184	521 421	41 385	7.9%	123 544	23.7%	62 994	39.7%	(34.3%)
	Mbombela	MP322	151 944	36 427	24.0%	67 866	44.7%	38 553	53.5%	(5.5%)
	Mogale City	GT481	299 196	70 736	23.6%	140 157	46.8%	69 986	49.6%	1.1%
	Msunduzi	KZN225	320 898	170 143	53.0%	277 499	86.5%	99 099	47.1%	71.7%
	Newcastle	KZN252	294 387	37 176	12.6%	70 719	24.0%	46 164	45.2%	(19.5%)
	Polokwane	LIM354	317 942	65 075	20.5%	105 171	33.1%	53 638	38.7%	21.3%
	Rustenburg	NW373	513 379	94 106	18.3%	185 409	36.1%	95 663	39.5%	(1.6%)
	Sol Plaafe	NC091	185 596	56 997	30.7%	100 523	54.2%	35 357	57.4%	61.2%
	Stellenbosch	WC024	87 734	26 106	29.8%	33 272	37.9%	11 796	25.4%	121.3%
	Steve Tshwele	MP313	87 448	21 039	24.1%	39 263	44.9%	18 969	46.4%	10.9%
	Tlokwe	NW402	66 627	18 942	28.4%	29 307	44.0%	9 427		100.9%
	uMhlatuze	KZN282	322 351	116 563	36.2%	215 023	66.7%	66 821	47.5%	74.4%
Total			5 213 868	1 162 075	22.3%	2 112 451	40.5%	940 231	42.3%	23.6%

Source: National Treasury Local Government database

Table 5b: 19 Secondary cities aggregated revenue and expenditure for electricity as at 31 December 2014

R thousands	Code	Main appropriation	Second Quarter 2014/15		Year to date: 31 December 2014		Second Quarter 2013/14		Q2 of 2013/14 to Q2 of 2014/15
			Actual Revenue	2nd 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	655 011	146 645	22.4%	311 296	47.5%	139 920	66.0%	4.8%
Drakenslein	WC023	827 128	189 476	22.9%	410 332	49.6%	185 461	52.5%	2.2%
Emalahleni (Mp)	MP312	794 294	168 468	21.2%	362 035	45.6%	156 198	43.2%	7.9%
Emfuleni	GT421	1 995 526	426 902	21.4%	969 142	48.6%	387 231	49.8%	10.2%
George	WC044	495 275	122 767	24.8%	244 482	49.4%	113 750	49.7%	7.9%
Gov an Mbeki	MP307	490 687	107 949	22.0%	223 522	45.6%	98 869	51.5%	9.2%
Madibeng	NW372	528 703	80 068	15.1%	174 043	32.9%	76 055	45.9%	5.3%
Majjhahabeng	FS184	664 906	108 281	16.3%	223 659	33.6%	104 225	33.9%	3.9%
Mbombela	MP322	667 124	155 757	23.3%	331 082	49.6%	148 717	46.5%	4.7%
Mogale City	GT481	891 408	194 321	21.8%	424 039	47.6%	194 775	47.6%	(0.2%)
Msunduzi	KZN225	1 661 626	406 323	24.5%	842 496	50.7%	370 411	49.7%	9.7%
Newcastle	KZN252	663 155	162 489	24.5%	324 674	49.0%	129 876	45.9%	25.1%
Polokwane	LIM354	775 220	172 511	22.3%	355 621	45.9%	148 430	44.4%	16.2%
Rustenburg	NW373	1 937 788	421 220	21.7%	816 860	42.2%	344 254	60.1%	22.4%
Sol Plaatje	NC091	608 861	127 323	20.9%	271 124	44.5%	(65 100)	74.0%	(295.6%)
Stellenbosch	WC024	431 801	102 541	23.7%	207 324	48.0%	100 436	50.3%	2.1%
Steve Tshwele	MP313	503 720	120 774	24.0%	257 515	51.1%	100 980	48.1%	19.6%
Tlokwe	NW402	566 450	127 601	22.5%	305 753	54.0%	85 929	46.6%	48.5%
uMhlatuze	KZN282	1 392 658	317 660	22.8%	698 852	50.2%	336 913	63.0%	(5.7%)
Total		16 551 340	3 659 077	22.1%	7 753 853	46.8%	3 157 332	51.4%	15.9%
R thousands	Code	Main appropriation	Second Quarter 2014/15		Year to date: 31 December 2014		Second Quarter 2013/14		Q2 of 2013/14 to Q2 of 2014/15
			Actual Expenditure	2nd Q as % of Main app	Actual Expenditure	Total Exp as % of main app	Actual Expenditure	Total Exp as % of main app	
Electricity expenditure									
City Of Matlosana	NW403	581 397	136 619	23.5%	224 843	38.7%	119 040	35.3%	14.8%
Drakenstein	WC023	671 120	132 963	19.8%	269 888	40.2%	141 860	43.1%	(6.3%)
Emalahleni (Mp)	MP312	900 420	105 099	11.7%	260 474	28.9%	131 062	39.7%	(19.8%)
Emfuleni	GT421	1 609 107	339 132	21.1%	693 545	43.1%	313 341	43.2%	8.2%
George	WC044	432 134	93 770	21.7%	187 806	43.5%	93 633	43.3%	0.1%
Gov an Mbeki	MP307	521 609	98 365	18.9%	217 044	41.6%	102 957	44.6%	(4.5%)
Madibeng	NW372	431 076	125 046	29.0%	256 409	59.5%	119 080	61.9%	5.0%
Majjhahabeng	FS184	458 316	64 109	14.0%	144 421	31.5%	44 569	33.3%	43.8%
Mbombela	MP322	559 827	219 939	39.3%	326 992	58.4%	93 334	40.7%	135.6%
Mogale City	GT481	702 833	150 727	21.4%	360 126	51.2%	119 219	49.1%	26.4%
Msunduzi	KZN225	1 301 169	307 792	23.7%	724 629	55.7%	272 469	49.9%	13.0%
Newcastle	KZN252	515 700	61 035	11.8%	263 107	51.0%	137 510	50.9%	(55.6%)
Polokwane	LIM354	656 204	141 348	21.5%	330 777	50.4%	117 451	50.3%	20.3%
Rustenburg	NW373	1 664 710	274 346	16.5%	715 562	43.0%	310 324	81.2%	(11.6%)
Sol Plaatje	NC091	526 015	97 189	18.5%	267 978	50.9%	92 747	52.2%	4.8%
Stellenbosch	WC024	363 006	89 683	24.7%	166 425	45.8%	67 290	40.7%	33.3%
Steve Tshwele	MP313	442 184	92 053	20.8%	195 555	44.2%	81 063	44.6%	13.6%
Tlokwe	NW402	438 348	94 564	21.6%	218 599	49.9%	96 229	36.3%	(1.7%)
uMhlatuze	KZN282	1 204 958	255 674	21.2%	596 319	49.5%	220 150	57.5%	16.1%
Total		13 980 135	2 879 453	20.6%	6 420 500	45.9%	2 673 326	48.3%	7.7%

Source: National Treasury Local Government database

Table 5c: 19 Secondary cities aggregated revenue and expenditure for waste water management as at 31 December 2014

R thousands	Code	Main appropriation	Second Quarter 2014/15		Year to date: 31 December 2014		Second Quarter 2013/14		Q2 of 2013/14 to Q2 of 2014/15	
			Actual Revenue	2nd 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	84 258	17 661	21.0%	34 378	40.8%	24 769	44.2%	(28.7%)
	Drakenslein	WC023	70 744	2 292	3.2%	66 044	93.4%	11 046	107.9%	(79.3%)
	Emalahleni (Mp)	MP312	117 303	30 113	25.7%	58 799	50.1%	24 497	60.9%	22.9%
	Emfuleni	GT421	262 654	103 643	39.5%	172 469	65.7%	69 519	59.2%	49.1%
	George	WC044	95 767	25 794	26.9%	57 078	59.6%	18 068	84.3%	42.8%
	Gov an Mbeki	MP307	77 075	20 405	26.5%	41 003	53.2%	18 787	57.0%	8.6%
	Madibeng	NW372	116 635	7 887	6.8%	7 578	6.5%	4 216	53.2%	87.1%
	Majhabeng	FS184	115 346	34 465	29.9%	70 284	60.9%	32 030	59.8%	7.6%
	Mbombela	MP322	19 653	4 570	23.3%	9 687	49.3%	5 669	43.9%	(19.4%)
	Mogale City	GT481	145 543	2 461	1.7%	72 230	49.6%	35 948	52.3%	(93.2%)
	Msunduzi	KZN225	136 100	36 879	27.1%	77 060	56.6%	36 442	52.1%	1.2%
	Newcastle	KZN252	169 475	40 279	23.8%	94 056	55.5%	40 365	56.5%	(0.2%)
	Polokwane	LIM354	66 163	12 522	18.9%	24 118	36.5%	7 834	30.8%	59.8%
	Rustenburg	NW373	238 314	38 474	16.1%	75 944	31.9%	30 947	31.9%	24.3%
	Sol Plaatje	NC091	68 318	17 115	25.1%	34 897	51.1%	16 028	52.0%	6.8%
	Stellenbosch	WC024	72 194	3 318	4.6%	52 358	72.5%	3 889	72.3%	(14.7%)
	Steve Tshwete	MP313	79 398	21 753	27.4%	44 263	55.7%	19 181	54.0%	13.4%
	Tlokwe	NW402	50 176	12 820	25.5%	25 235	50.3%	11 734	51.8%	9.3%
	uMhlatuze	KZN282	170 317	41 638	24.4%	83 816	49.2%	25 638	47.6%	62.4%
Total			2 155 433	474 086	22.0%	1 101 297	51.1%	436 608	54.8%	8.6%
R thousands	Code	Main appropriation	Second Quarter 2014/15		Year to date: 31 December 2014		Second Quarter 2013/14		Q2 of 2013/14 to Q2 of 2014/15	
			Actual Expenditure	2nd Q as % of Main app	Actual Expenditure	Total Exp as % of main app	Actual Expenditure	Total Exp as % of main app		
Waste water management expenditure										
	City Of Matlosana	NW403	101 985	37 841	37.1%	43 527	42.7%	7 284	9.3%	419.5%
	Drakenstein	WC023	89 846	10 092	11.2%	15 529	17.3%	21 515	38.4%	(53.1%)
	Emalahleni (Mp)	MP312	104 331	11 892	11.4%	26 855	25.7%	13 799	27.3%	(13.8%)
	Emfuleni	GT421	143 387	33 811	23.6%	55 186	38.5%	13 929	17.4%	142.7%
	George	WC044	81 432	20 061	24.6%	37 712	46.3%	24 565	53.9%	(18.3%)
	Gov an Mbeki	MP307	90 605	5 734	6.3%	13 432	14.8%	12 986	37.1%	(55.8%)
	Madibeng	NW372	17 286	5 113	29.6%	9 495	54.9%	3 929	65.1%	30.1%
	Majhabeng	FS184	154 190	12 881	8.4%	21 906	14.2%	9 713	15.1%	32.6%
	Mbombela	MP322	62 293	15 049	24.2%	21 996	35.3%	8 674	21.2%	73.5%
	Mogale City	GT481	114 703	20 744	18.1%	35 263	30.7%	4 999	28.2%	314.9%
	Msunduzi	KZN225	102 171	47 015	46.0%	76 555	74.9%	27 367	44.5%	71.8%
	Newcastle	KZN252	83 016	9 192	11.1%	14 620	17.6%	9 566	44.7%	(3.9%)
	Polokwane	LIM354	86 742	16 020	18.5%	33 247	38.3%	8 827	34.4%	81.5%
	Rustenburg	NW373	220 631	38 655	17.5%	67 862	30.8%	24 986	31.6%	54.7%
	Sol Plaatje	NC091	52 141	14 798	28.4%	26 894	51.6%	12 598	45.8%	17.5%
	Stellenbosch	WC024	105 611	27 684	26.2%	37 739	35.7%	15 320	41.7%	80.7%
	Steve Tshwete	MP313	82 420	18 713	22.7%	35 928	43.6%	16 621	42.9%	12.6%
	Tlokwe	NW402	57 232	14 823	25.9%	24 294	42.4%	9 081		63.2%
	uMhlatuze	KZN282	137 708	32 798	23.8%	70 490	51.2%	31 247	51.0%	5.0%
Total			1 887 729	392 915	20.8%	668 529	35.4%	277 007	32.8%	41.8%

Source: National Treasury Local Government database

Table 5d: 19 Secondary cities aggregated revenue and expenditure for waste management as at 31 December 2014

R thousands	Code	Main appropriation	Second Quarter 2014/15		Year to date: 31 December 2014		Second Quarter 2013/14		Q2 of 2013/14 to Q2 of 2014/15
			Actual Revenue	2nd Q as % of Main app	Actual Revenue	Total Rev as % of main app	Actual Revenue	Total Rev as % of main app	
Waste management									
City Of Matlosana	NW403	135 267	23 162	17.1%	44 287	32.7%	36 455	37.0%	(36.5%)
Drakenstein	WC023	88 491	2 779	3.1%	89 930	101.6%	3 525	101.6%	(21.2%)
Emalahleni (Mp)	MP312	70 576	17 981	25.5%	35 612	50.5%	15 590	46.5%	15.3%
Emfuleni	GT421	180 977	45 975	25.4%	92 225	51.0%	42 916	53.4%	7.1%
George	WC044	65 768	19 545	29.7%	41 644	63.3%	18 663	98.1%	4.7%
Govan Mbeki	MP307	95 468	23 324	24.4%	49 440	51.8%	21 888	55.0%	6.6%
Madibeng	NW372	107 074	7 117	6.6%	15 041	14.0%	7 214	51.5%	(1.3%)
Matjhabeng	FS184	64 912	21 270	32.8%	43 587	67.1%	20 152	67.1%	5.5%
Mbombela	MP322	69 158	18 237	26.4%	35 891	51.9%	18 076	47.7%	0.9%
Mogale City	GT481	162 662	25 437	15.6%	73 746	45.3%	42 287	57.5%	(39.8%)
Msunduzi	KZN225	93 090	26 360	28.3%	53 389	57.4%	24 788	57.3%	6.3%
Newcastle	KZN252	101 989	22 780	22.3%	52 606	51.6%	23 517	52.1%	(3.1%)
Polokwane	LIM354	62 677	14 835	23.7%	29 570	47.2%	8 370	44.8%	77.2%
Rustenburg	NW373	153 064	35 887	23.4%	79 456	51.9%	36 839	61.1%	(2.6%)
Sol Plaatje	NC091	50 141	12 690	25.3%	25 475	50.8%	11 928	51.1%	6.4%
Stellenbosch	WC024	52 345	39	0.1%	37 139	71.0%	6 476	94.2%	(99.4%)
Steve Tshwete	MP313	88 227	23 944	27.1%	48 591	55.1%	20 920	55.2%	14.5%
Tlokwe	NW402	31 841	9 450	29.7%	18 891	59.3%	7 476	51.5%	26.4%
uMhlatuze	KZN282	103 275	25 059	24.3%	51 229	49.6%	21 892	50.7%	14.5%
Total		1 776 999	375 868	21.2%	917 748	51.6%	388 974	58.0%	(3.4%)
R thousands	Code	Main appropriation	Second Quarter 2014/15		Year to date: 31 December 2014		Second Quarter 2013/14		Q2 of 2013/14 to Q2 of 2014/15
			Actual Expenditure	2nd Q as % of Main app	Actual Expenditure	Total Exp as % of main app	Actual Expenditure	Total Exp as % of main app	
Waste management									
City Of Matlosana	NW403	63 157	11 604	18.4%	22 401	35.5%	11 728	47.0%	(1.1%)
Drakenstein	WC023	75 651	8 560	11.3%	12 346	16.3%	13 998	36.3%	(38.8%)
Emalahleni (Mp)	MP312	73 880	15 795	21.4%	31 039	42.0%	15 323	45.2%	3.1%
Emfuleni	GT421	113 879	24 107	21.2%	43 418	38.1%	19 345	26.6%	24.6%
George	WC044	49 418	12 549	25.4%	22 682	45.9%	11 763	41.9%	6.7%
Govan Mbeki	MP307	109 960	14 137	12.9%	27 310	24.8%	12 958	39.1%	9.1%
Madibeng	NW372	69 873	22 312	31.9%	38 780	55.5%	16 361	61.7%	36.4%
Matjhabeng	FS184	103 479	15 034	14.5%	29 324	28.3%	16 541	37.2%	(9.1%)
Mbombela	MP322	146 020	45 259	31.0%	80 801	55.3%	28 264	43.2%	60.1%
Mogale City	GT481	143 697	32 897	22.9%	56 693	39.5%	27 025	46.6%	21.7%
Msunduzi	KZN225	107 466	25 989	24.2%	47 502	44.2%	23 582	40.9%	10.2%
Newcastle	KZN252	109 394	4 802	4.4%	23 384	21.4%	18 635	43.4%	(74.2%)
Polokwane	LIM354	60 416	14 189	23.5%	26 480	43.8%	14 629	47.6%	(3.0%)
Rustenburg	NW373	103 533	21 246	20.5%	44 927	43.4%	26 362	51.3%	(19.4%)
Sol Plaatje	NC091	45 141	13 735	30.4%	25 315	56.1%	11 683	53.6%	17.6%
Stellenbosch	WC024	52 255	10 264	19.6%	16 503	31.6%	6 931	31.2%	48.1%
Steve Tshwete	MP313	84 675	21 498	25.4%	42 082	49.7%	18 533	45.6%	16.0%
Tlokwe	NW402	43 279	9 489	21.9%	17 166	39.7%	8 868	-	7.0%
uMhlatuze	KZN282	96 593	23 048	23.9%	42 249	43.7%	22 048	51.9%	4.5%
Total		1 651 763	346 513	21.0%	650 402	39.4%	324 580	44.2%	6.8%

Source: National Treasury Local Government database

Aggregated municipal debtors age analysis

Table 6a: Debtors Age Analysis as at 31 December 2014

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to		Impairment -Bad Debts to Council	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 707 131	10.2%	1 194 710	4.5%	1 127 141	4.2%	21 540 259	81.1%	26 569 241	27.5%	205 955	0.8%	2 458 443	9.3%
Trade and Other Receivables from Exchange Transactions - Electricity	4 556 134	30.6%	1 189 972	8.0%	719 860	4.8%	8 447 240	56.6%	14 913 205	15.4%	71 798	0.5%	1 045 163	7.0%
Receivables from Non-exchange Transactions - Property Rates	3 485 598	16.4%	826 921	3.9%	666 902	3.1%	16 274 053	76.6%	21 253 473	22.0%	59 867	0.3%	2 312 051	10.9%
Receivables from Exchange Transactions - Waste Water	1 164 981	11.4%	423 800	4.1%	324 878	3.2%	8 332 283	81.3%	10 245 943	10.6%	56 498	0.6%	690 377	6.7%
Receivables from Exchange Transactions - Waste Management	602 780	8.1%	247 924	3.3%	235 818	3.2%	6 391 283	85.5%	7 477 804	7.7%	72 625	1.0%	385 287	5.2%
Receivables from Exchange Transactions - Property Rental Debtors	83 708	5.2%	29 660	1.8%	28 323	1.7%	1 481 330	91.3%	1 623 020	1.7%	1 592	0.1%	149 713	9.2%
Interest on Arrear Debtor Accounts	145 048	1.8%	243 830	3.1%	235 482	3.0%	7 224 188	92.0%	7 848 548	8.1%	94 204	1.2%	756 785	9.6%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	89	45.2%	2	1.0%	2	1.0%	104	52.9%	197	0.0%	-	-	1	0.3%
Other	107 825	1.6%	197 367	3.0%	111 343	1.7%	6 228 243	93.7%	6 644 778	6.9%	159 223	2.4%	202 667	3.1%
Total	12 853 293	13.3%	4 354 186	4.5%	3 449 750	3.6%	75 918 981	78.6%	96 576 210	100.0%	721 762	0.7%	8 000 485	8.3%
Debtors Age Analysis By Customer Group														
Organs of State	479 183	12.1%	127 694	3.2%	100 632	2.5%	3 267 269	82.2%	3 974 779	4.1%	16 688	0.4%	328 425	8.3%
Commercial	5 681 403	24.8%	1 409 016	6.2%	1 165 951	5.1%	14 607 413	63.9%	22 863 783	23.7%	35 322	0.2%	1 550 913	6.8%
Households	6 039 585	10.0%	2 449 152	4.0%	1 914 879	3.2%	50 110 022	82.8%	60 513 639	62.7%	639 285	1.1%	5 831 014	9.6%
Other	653 122	7.1%	368 323	4.0%	268 288	2.9%	7 934 277	86.0%	9 224 010	9.6%	30 468	0.3%	290 134	3.1%
Total	12 853 293	13.3%	4 354 186	4.5%	3 449 750	3.6%	75 918 981	78.6%	96 576 210	100.0%	721 762	0.7%	8 000 485	8.3%
Per Province														
Eastern Cape	1 503 157	21.2%	428 354	6.0%	240 766	3.4%	4 934 183	69.4%	7 106 460	7.4%	248 701	3.5%	1 610 798	22.7%
Free State	619 600	6.9%	440 684	4.9%	353 189	3.9%	7 569 185	84.3%	8 982 658	9.3%	49	0.0%	1 743 714	19.4%
Gauteng	5 763 338	13.8%	1 829 436	4.4%	1 563 719	3.7%	32 564 151	78.1%	41 720 645	43.2%	493 302	1.2%	553 730	1.3%
Kwazulu-Natal	1 587 544	12.6%	646 173	5.1%	456 015	3.6%	9 918 246	78.7%	12 607 978	13.1%	(49 239)	(0.4%)	3 209 545	25.5%
Limpopo	197 866	5.1%	201 837	5.2%	235 290	6.1%	3 216 701	83.5%	3 851 695	4.0%	-	-	7 580	0.2%
Mpumalanga	351 307	8.7%	121 048	3.0%	138 257	3.4%	3 409 303	84.8%	4 019 914	4.2%	-	-	-	-
North West	527 613	7.7%	325 248	4.8%	204 889	3.0%	5 757 381	84.5%	6 815 131	7.1%	34	0.0%	-	-
Northern Cape	165 896	6.3%	88 951	3.4%	74 452	2.8%	2 284 409	87.4%	2 613 708	2.7%	5	0.0%	682 596	26.1%
Western Cape	2 136 971	24.1%	272 454	3.1%	183 174	2.1%	6 265 421	70.7%	8 858 021	9.2%	28 910	0.3%	192 522	2.2%
Total	12 853 293	13.3%	4 354 186	4.5%	3 449 750	3.6%	75 918 981	78.6%	96 576 210	100.0%	721 762	0.7%	8 000 485	8.3%

Source: National Treasury Local Government database

Debtors' age analysis for the metros

Table 6b: Metros Debtors Age Analysis as at 31 December 2014

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
2nd Quarter Ended 31 December 2014														
Buffalo City	210 053	15.8%	109 092	8.2%	58 279	4.4%	953 054	71.6%	1 330 478	2.4%	-	-	-	-
Cape Town	1 532 364	22.7%	171 213	2.5%	81 518	1.2%	4 960 429	73.5%	6 745 525	12.2%	-	-	-	-
Ekurhuleni Metro	1 303 985	12.4%	543 540	5.2%	367 385	3.5%	8 299 360	78.9%	10 514 270	19.0%	-	-	-	-
eThekwini	710 550	12.6%	330 636	5.8%	170 841	3.0%	4 443 682	78.6%	5 655 709	10.2%	(67 627)	(1.2%)	2 602 757	46.0%
City Of Johannesburg	2 646 842	14.5%	780 199	4.3%	648 859	3.6%	14 142 973	77.6%	18 218 873	32.9%	-	-	-	-
Mangaung	328 141	9.7%	223 556	6.6%	165 345	4.9%	2 679 154	78.9%	3 396 196	6.1%	-	-	1 763 066	51.9%
Nelson Mandela Bay	1 031 803	33.0%	189 832	6.1%	85 219	2.7%	1 824 058	58.3%	3 130 912	5.7%	159 149	5.1%	1 610 798	51.4%
City Of Tswane	1 245 247	19.5%	217 284	3.4%	192 376	3.0%	4 743 859	74.1%	6 398 766	11.6%	493 302	7.7%	-	-
Total	9 008 986	16.3%	2 565 353	4.6%	1 769 821	3.2%	42 046 568	75.9%	55 390 729	100.0%	584 824	1.1%	5 976 622	10.8%
2nd Quarter Ended 31 December 2013														
Buffalo City	204 537	19.2%	56 919	5.3%	37 141	3.5%	769 257	72.0%	1 067 853	2.1%	-	-	-	-
Cape Town	1 455 603	22.9%	120 275	1.9%	135 747	2.1%	4 637 926	73.0%	6 349 551	12.2%	-	-	-	-
Ekurhuleni Metro	1 286 263	12.8%	518 399	5.2%	376 348	3.8%	7 830 687	78.2%	10 011 696	19.3%	-	-	-	-
eThekwini	659 013	11.7%	402 189	7.1%	138 662	2.5%	4 435 605	78.7%	5 635 469	10.8%	62 704	1.1%	2 587 108	45.9%
City Of Johannesburg	2 884 355	16.4%	904 086	5.1%	629 247	3.6%	13 151 248	74.9%	17 568 936	33.8%	-	-	-	-
Mangaung	308 265	11.9%	195 928	7.6%	163 564	6.3%	1 919 396	74.2%	2 587 153	5.0%	175 915	6.8%	1 411 663	54.6%
Nelson Mandela Bay	960 524	34.7%	165 972	6.0%	96 192	3.5%	1 546 385	55.8%	2 769 072	5.3%	-	-	1 598 040	57.7%
City Of Tswane	1 246 472	20.8%	163 351	2.7%	143 432	2.4%	4 436 890	74.1%	5 990 144	11.5%	41 162	0.7%	-	-
Total	9 005 031	17.3%	2 527 118	4.9%	1 720 331	3.3%	38 727 394	74.5%	51 979 875	100.0%	279 781	0.5%	5 596 811	10.8%
Movement between 31 December 2013 and 31 December 2014														
Buffalo City	5 516		52 174		21 138		183 797		262 625					
Cape Town	76 762		50 938		(54 229)		322 503		395 973					
Ekurhuleni Metro	17 722		25 142		(8 963)		468 673		502 574					
eThekwini	51 537		(71 553)		32 180		8 077		20 241					
City Of Johannesburg	(237 513)		(123 887)		19 612		991 725		649 937					
Mangaung	19 876		27 628		1 781		759 758		809 043					
Nelson Mandela Bay	71 279		23 860		(10 973)		277 673		361 839					
City Of Tswane	(1 224)		53 934		48 944		306 968		408 622					
Total	3 955		38 235		49 490		3 319 174		3 410 854					
Growth rate 31 December 2013 to 31 December 2014														
Buffalo City	2.7%		91.7%		56.9%		23.9%		24.6%					
Cape Town	5.3%		42.4%		(39.9%)		7.0%		6.2%					
Ekurhuleni Metro	1.4%		4.8%		(2.4%)		6.0%		5.0%					
eThekwini	7.8%		(17.8%)		23.2%		0.2%		0.4%					
City Of Johannesburg	(8.2%)		(13.7%)		3.1%		7.5%		3.7%					
Mangaung	6.4%		14.1%		1.1%		39.6%		31.3%					
Nelson Mandela Bay	7.4%		14.4%		(11.4%)		18.0%		13.1%					
City Of Tswane	(0.1%)		33.0%		34.1%		6.9%		6.8%					
Total	0.0%		1.5%		2.9%		8.6%		6.6%					

Source: National Treasury Local Government Database

Table 6c: Metros Debtors Age Analysis By Customer Group as at 31 December 2014

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Organs of State	230 970	14.0%	2 628	0.2%	13 958	0.8%	1 398 191	85.0%	1 645 746	3.0%	(2 581)	(0.2%)	99 068	6.0%
Commercial	4 462 847	25.7%	1 009 806	5.8%	702 427	4.0%	11 184 400	64.4%	17 359 480	31.3%	148	0.0%	1 150 398	6.6%
Households	4 317 394	12.4%	1 534 571	4.4%	1 046 588	3.0%	27 995 809	80.2%	34 894 362	63.0%	576 050	1.7%	4 660 948	13.4%
Other	(2 225)	(0.1%)	18 348	1.2%	6 848	0.5%	1 468 169	98.5%	1 491 140	2.7%	11 206	0.8%	66 208	4.4%
Total	9 008 986	16.3%	2 565 353	4.6%	1 769 821	3.2%	42 046 568	75.9%	55 390 729	100.0%	584 824	1.1%	5 976 622	10.8%

Source: National Treasury Local Government Database

Debtors' age analysis for secondary cities

Table 7a: 19 Secondary cities Debtors Age Analysis as at 31 December 2014

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts		Impairment -Bad	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Written Off to Debtors Amount	%	Debts to Council Amount	%
City Of Matlosana	114 566	9.0%	53 915	4.2%	43 295	3.4%	1 068 224	83.5%	1 280 000	7.1%	-	-	-	-
Drakenstein	89 982	34.1%	14 591	5.5%	9 732	3.7%	149 752	56.7%	264 057	1.5%	-	-	-	-
Emalahleni (Mp)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Emfuleni	208 052	5.0%	159 100	3.8%	113 751	2.7%	3 716 365	88.5%	4 197 268	23.1%	-	-	-	-
George	56 365	35.0%	6 451	4.0%	5 447	3.4%	93 004	57.7%	161 266	0.9%	6 302	3.9%	-	-
Govan Mbeki	33 996	4.2%	21 501	2.6%	18 774	2.3%	743 189	90.9%	817 460	4.5%	-	-	-	-
Madibeng	70 959	6.5%	68 020	6.2%	49 851	4.6%	902 501	82.7%	1 091 330	6.0%	-	-	-	-
Majhibeng	107 049	6.6%	72 012	4.5%	63 782	4.0%	1 367 861	84.9%	1 610 705	8.9%	-	-	-	-
Mbombela	80 087	21.4%	1 685	0.5%	23 372	6.2%	269 209	71.9%	374 353	2.1%	-	-	-	-
Mogale City	263 265	27.8%	24 839	2.6%	17 773	1.9%	642 205	67.7%	948 082	5.2%	-	-	-	-
Msunduzi	262 610	15.5%	141 425	8.3%	68 156	4.0%	1 225 044	72.2%	1 697 236	9.4%	-	-	560 534	33.0%
New castle	20 190	2.1%	26 563	2.8%	23 094	2.4%	894 299	92.8%	964 147	5.3%	-	-	-	-
Polokwane	10 963	1.8%	35 880	5.8%	32 168	5.2%	541 230	87.3%	620 242	3.4%	-	-	-	-
Rustenburg	192 991	8.6%	132 979	5.9%	47 569	2.1%	1 866 998	83.3%	2 240 537	12.4%	-	-	-	-
Sol Plaatje	98 754	8.4%	44 370	3.8%	37 562	3.2%	997 692	84.7%	1 178 378	6.5%	-	-	561 605	47.7%
Stellenbosch	46 215	26.4%	3 784	2.2%	3 581	2.0%	121 313	69.4%	174 894	1.0%	-	-	-	-
Steve Tshwete	35 533	46.9%	5 195	6.9%	3 032	4.0%	32 030	42.3%	75 790	0.4%	-	-	-	-
Tlokwe	63 904	48.4%	5 915	4.5%	4 644	3.5%	57 555	43.6%	132 018	0.7%	-	-	-	-
uMhlathuze	199 263	65.2%	5 844	1.9%	6 736	2.2%	93 570	30.6%	305 413	1.7%	-	-	-	-
Total	1 954 743	10.8%	824 071	4.5%	572 319	3.2%	14 782 042	81.5%	18 133 174	100.0%	6 302	0.0%	1 122 139	6.2%

Source: National Treasury Local Government Database

Table 7b: 19 Secondary cities Debtors Age Analysis By Customer Group as at 31 December 2014

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts		Impairment -Bad	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Organs of State	92 068	10.1%	43 005	4.7%	22 560	2.5%	753 853	82.7%	911 486	5.0%	-	-	212 491	23.3%
Commercial	752 335	29.7%	171 100	6.8%	110 611	4.4%	1 497 079	59.1%	2 531 125	14.0%	50	0.0%	162 548	6.4%
Households	854 410	8.0%	391 052	3.7%	353 443	3.3%	9 033 449	85.0%	10 632 353	58.6%	6 252	0.1%	674 029	6.3%
Other	255 930	6.3%	218 913	5.4%	85 705	2.1%	3 497 661	86.2%	4 058 209	22.4%	-	-	73 070	1.8%
Total	1 954 743	10.8%	824 071	4.5%	572 319	3.2%	14 782 042	81.5%	18 133 174	100.0%	6 302	0.0%	1 122 139	6.2%

Source: National Treasury Local Government Database

Collection rates

Table 8a: National collection rate as at 31 December 2014

R thousands	Main	First Quarter	Second Quarter	Year to date: 31
	appropriation	2014/15 Actual	2014/15 Actual	December 2014
Collection Rate	90.7%	88.2%	95.0%	91.4%
Property rates	91.2%	75.6%	103.9%	87.5%
Service charges - Total	91.3%	93.1%	93.4%	93.2%
Service charges - electricity revenue	92.9%	94.9%	94.9%	94.9%
Service charges - water revenue	86.8%	91.3%	85.5%	88.2%
Service charges - sanitation revenue	86.0%	81.9%	84.4%	83.1%
Service charges - refuse revenue	89.7%	77.3%	79.9%	78.5%
Service charges - other	129.3%	178.4%	318.8%	242.6%
Interest earned - outstanding debtors	56.2%	84.7%	57.1%	70.8%

Source: National Treasury Local Government Database

Table 8b: Metros collection rate as at 31 December 2014

R thousands	Main	First Quarter	Second Quarter	Year to date: 31
	appropriation	2014/15 Actual	2014/15 Actual	December 2014
Collection Rate	92.9%	93.9%	94.8%	94.3%
Property rates	91.5%	90.8%	94.5%	92.7%
Service charges - Total	93.8%	94.5%	95.3%	94.9%
Service charges - electricity revenue	95.3%	94.7%	95.5%	95.1%
Service charges - water revenue	89.4%	93.4%	89.4%	91.3%
Service charges - sanitation revenue	86.7%	92.8%	87.5%	90.0%
Service charges - refuse revenue	91.5%	86.7%	81.8%	84.3%
Service charges - other	138.9%	145.8%	331.4%	237.9%
Interest earned - outstanding debtors	59.1%	118.2%	66.2%	91.7%

Source: National Treasury Local Government Database

Table 8c: 19 Secondary cities collection rate as at 31 December 2014

	Main appropriation	First Quarter 2014/15 Actual	Second Quarter 2014/15 Actual	Year to date: 31 December 2014 Actual
R thousands				
Collection Rate	86.9%	97.3%	92.7%	95.2%
Property rates	90.3%	86.0%	119.0%	99.2%
Service charges - Total	86.8%	101.0%	87.6%	94.6%
Service charges - electricity revenue	86.1%	105.9%	92.4%	99.5%
Service charges - water revenue	88.0%	94.1%	70.2%	81.6%
Service charges - sanitation revenue	87.4%	74.6%	74.0%	74.3%
Service charges - refuse revenue	87.7%	62.9%	74.4%	67.6%
Service charges - other	100.6%	2008.5%	1141.9%	1529.1%
Interest earned - outstanding debtors	60.1%	93.0%	64.1%	78.1%

Source: National Treasury Local Government Database

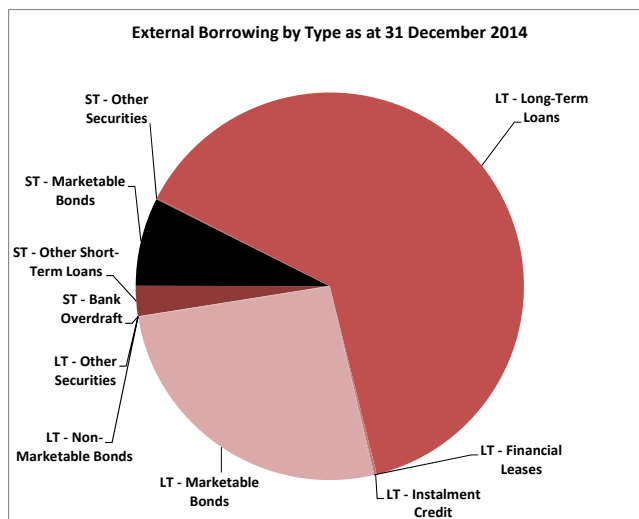
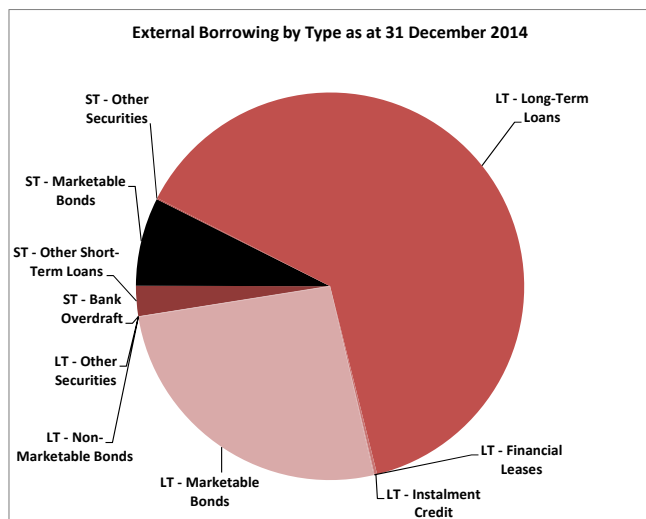
Aggregated municipal creditors age analysis

Table 9: Creditors Age Analysis as at 31 December 2014

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Bulk Electricity	3 482 594	53.5%	177 705	2.7%	273 022	4.2%	2 573 947	39.6%	6 507 267	29.6%
Bulk Water	1 082 456	29.4%	112 872	3.1%	68 458	1.9%	2 420 449	65.7%	3 684 235	16.8%
PAYE deductions	306 024	89.2%	3 107	0.9%	2 932	0.9%	31 051	9.0%	343 115	1.6%
VAT (output less input)	12 031	(453.8%)	(1 007)	38.0%	(1 716)	64.7%	(11 960)	451.1%	(2 651)	(0.0%)
Pensions / Retirement	306 281	96.3%	714	0.2%	698	0.2%	10 236	3.2%	317 929	1.4%
Loan repayments	377 128	27.9%	39 972	3.0%	187 966	13.9%	747 570	55.3%	1 352 636	6.2%
Trade Creditors	2 704 886	72.2%	215 672	5.8%	178 217	4.8%	648 739	17.3%	3 747 514	17.0%
Auditor-General	38 986	19.6%	28 285	14.2%	21 262	10.7%	110 170	55.4%	198 702	0.9%
Other	4 770 198	81.6%	227 500	3.9%	181 656	3.1%	664 044	11.4%	5 843 397	26.6%
Total	13 080 584	59.5%	804 820	3.7%	912 494	4.1%	7 194 246	32.7%	21 992 143	100.0%
Per Province										
Eastern Cape	1 043 079	81.2%	60 779	4.7%	20 151	1.6%	160 479	12.5%	1 284 488	5.8%
Free State	341 632	9.2%	145 217	3.9%	182 730	4.9%	3 033 530	81.9%	3 703 108	16.8%
Gauteng	8 166 818	95.5%	135 946	1.6%	33 295	0.4%	217 419	2.5%	8 553 478	38.9%
Kwazulu-Natal	2 072 229	61.6%	111 199	3.3%	282 558	8.4%	895 945	26.6%	3 361 931	15.3%
Limpopo	274 297	19.7%	177 914	12.7%	169 738	12.2%	773 680	55.4%	1 395 629	6.3%
Mpumalanga	281 730	16.4%	68 924	4.0%	84 838	4.9%	1 280 575	74.6%	1 716 066	7.8%
North West	130 587	14.8%	78 942	9.0%	103 735	11.8%	568 451	64.5%	881 716	4.0%
Northern Cape	139 666	31.3%	20 189	4.5%	30 091	6.7%	256 107	57.4%	446 053	2.0%
Western Cape	630 547	97.1%	5 710	0.9%	5 357	0.8%	8 060	1.2%	649 674	3.0%
Total	13 080 584	59.5%	804 820	3.7%	912 494	4.1%	7 194 246	32.7%	21 992 143	100.0%

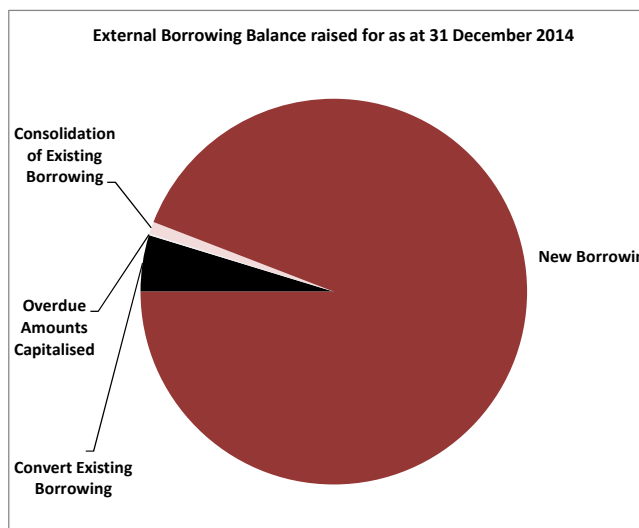
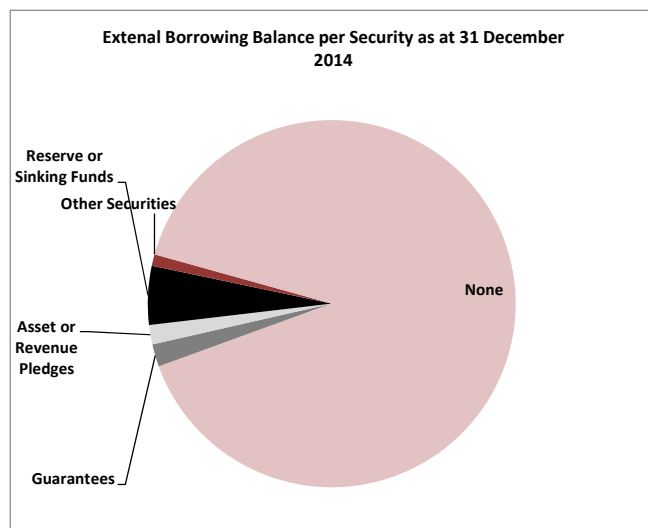
Source: National Treasury Local Government Database

Borrowing instruments



Type	Balance (R'000)
ST - Bank Overdraft	8 278
ST - Other Short-Term Loans	1 378 730
ST - Marketable Bonds	4 020 813
ST - Non-Marketable Bonds	
ST - Other Securities	49 942
LT - Long-Term Loans	34 641 614
LT - Instalment Credit	111 362
LT - Financial Leases	41 842
LT - Marketable Bonds	14 215 667
LT - Non-Marketable Bonds	5
LT - Other Securities	9 344
TOTAL	54 477 597

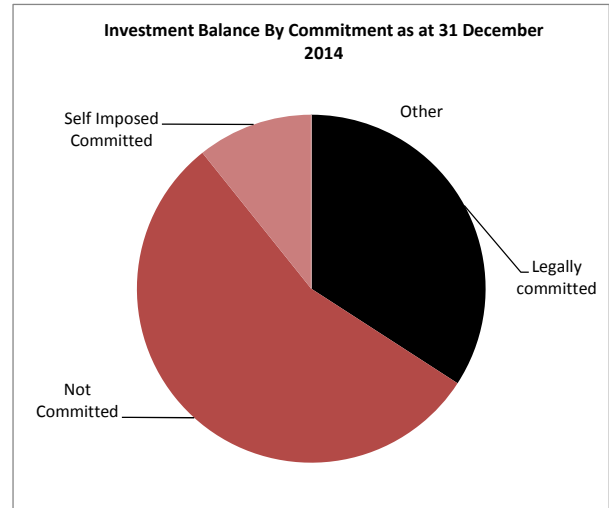
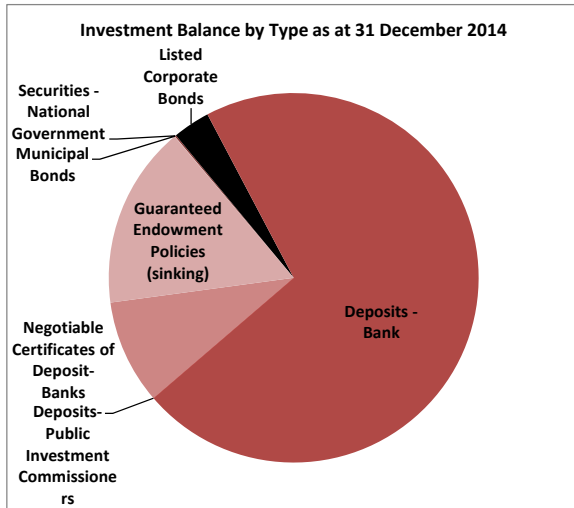
Source	Balance (R'000)
General Public	477
Banks	35 465 412
Development Bank of SA	12 566 496
Infrastructure Finance Corporation	645 953
Public Investment Commissioners	27 753
Insur Comp and Priv Pens Fund	32 875
Municipal Pension Funds	24
Other Public Pension Funds	42
Unit Trusts	
Internal Funds	245
Other Sources	5 738 320
TOTAL	54 477 597



Security	Balance R'000
Guarantees	1086 180
Asset or Revenue Pledges	927 128
Bond Insurance	
Reserve or Sinking Funds	2 817 343
Other Securities	556 522
None	49 090 424
Total Borrowing	54 477 597

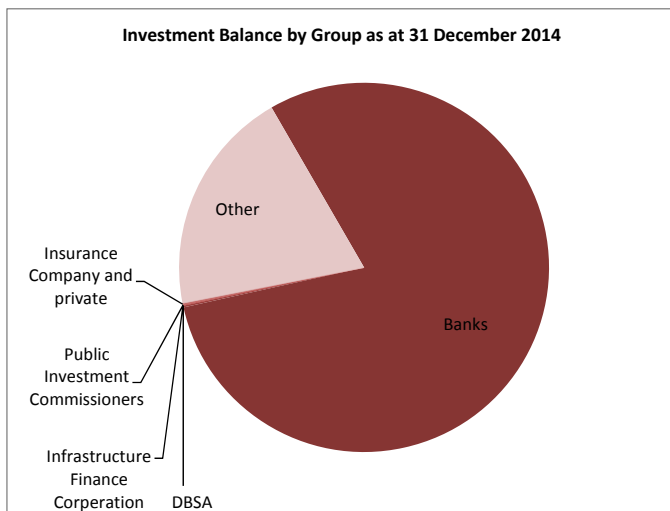
Raised for	Balance R'000
Convert Existing Borrowing	2 577 025
Overdue Amounts Capitalised	69 501
Consolidation of Existing Borrowing	555 579
New Borrowing	51 275 492
Bridging Finance	
Total Borrowing	54 477 597

Investment instruments



Type	Balance (R'000)
Securities - National Government	27 100
Listed Corporate Bonds	761 965
Deposits - Bank	16 666 646
Deposits-Public Investment Commissioners	190
Negotiable Certificates of Deposit-Banks	2 137 879
Guaranteed Endowment Policies (sinking)	3 734 920
Municipal Bonds	4 711
TOTAL	23 333 411

Committed	Balance (R'000)
Legally committed	7 966 344
Not Committed	12 862 187
Self Imposed Committed	2 504 880
Other	-
Total	23 333 411



Group	Balance (R'000)
Banks	18 632 856
DBSA	35 590
Infrastructure Finance Corporation	7 124
Public Investment Commissioners	190
Insurance Company and private	44 469
Municipal Pension funds	-
General Public	-
Other	4 613 182
Total	23 333 411

Table 10: Conditional grants transfers, payments and expenditure as at 31 December 2014

Figures Finalised as at 2015/01/30

2nd Quarter Ended 31 December 2014

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

	Division of revenue Act No. 10 of 2014	Adjustment (Mid year)	Other Adjustments	Total Available 2014/15	Year to date		First Quarter		Second Quarter		YTD Expenditure		% Changes from 1st to 2nd Q		% Changes for the 2nd Q		Approved Roll Over		
					Approved payment schedule	Transferred to municipalities for direct grants	Actual expenditure National Department by 30 September 2014	Actual expenditure by municipalities by 30 September 2014	Actual expenditure National Department by 31 December 2014	Actual expenditure by municipalities by 31 December 2014	Actual expenditure National Department	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 2014/15	YTD expenditure by municipalities	
R thousands																			
National Treasury (Vote 10)																			
Local Government Financial Management Grant	449 138	-	-	449 138	449 138	449 138	104 815	99 552	107 220	94 751	212 035	194 303	2.3%	(4.8%)	47.2%	43.3%	-	-	
Infrastructure Skills Development Grant	104 425	-	-	104 425	47 736	48 036	35 104	23 147	28 519	25 638	63 623	48 785	(18.8%)	10.8%	60.9%	46.7%	-	-	
Neighbourhood Development Partnership (Schedule 5B)	591 179	-	-	591 179	350 359	350 821	140 850	78 955	67 323	141 660	208 173	220 615	(52.2%)	79.4%	35.2%	37.3%	-	-	
Neighbourhood Development Partnership (Schedule 6B)	58 300	-	-	58 300	32 271	-	-	-	-	-	-	-	-	-	-	-	-	-	
Sub-Total Vote	1 203 042	-	-	1 203 042	879 504	847 995	280 769	201 654	203 062	262 049	483 831	463 703	(27.7%)	29.9%	42.3%	40.5%	-	-	
Cooperative Governance (Vote 3)																			
Municipal Systems Improvement Grant	252 152	-	-	252 152	252 152	252 152	12 325	41 972	32 598	46 793	44 923	88 765	164.5%	11.5%	17.8%	35.2%	-	-	
Municipal Disaster Grant	10 867	-	-	10 867	10 867	10 867	-	772	-	2 139	-	2 911	-	177.2%	-	26.8%	-	-	
Municipal Disaster Revocatory Grant	37 302	-	-	37 302	37 302	-	-	-	-	401	-	401	-	-	-	1.1%	-	-	
Sub-Total Vote	300 321	-	-	300 321	300 321	263 019	12 325	42 743	32 598	49 333	44 923	92 076	164.5%	15.4%	15.0%	30.7%	-	-	
Transport (Vote 37)																			
Public Transport Infrastructure and Systems Grant	4 968 029	-	-	4 968 029	2 579 142	1 784 571	635 326	766 123	652 667	1 199 083	1 287 993	1 965 206	2.7%	56.5%	25.9%	39.6%	-	-	
Public Transport Network Operations Grant	902 817	-	-	902 817	413 998	413 998	125 533	107 604	153 603	183 406	279 136	291 011	22.4%	70.4%	30.9%	32.2%	-	-	
Rural Road Assets Management Systems Grant	75 223	-	-	75 223	75 223	67 775	4 122	6 780	22 385	15 284	26 507	22 064	44.3%	125.4%	35.2%	29.3%	-	-	
Sub-Total Vote	5 946 069	-	-	5 946 069	3 068 363	2 266 344	764 981	880 508	828 655	1 397 773	1 593 636	2 278 281	8.3%	58.7%	26.8%	38.3%	-	-	
Public Works (Vote 6)																			
Expanded Public Works Programme Integrated Grant (Municipality)	594 575	-	-	594 575	416 199	411 504	94 116	136 726	162 634	178 666	256 750	315 391	72.8%	30.7%	43.2%	53.0%	-	-	
Sub-Total Vote	594 575	-	-	594 575	416 199	411 504	94 116	136 726	162 634	178 666	256 750	315 391	72.8%	30.7%	43.2%	53.0%	-	-	
Energy (Vote 29)																			
Integrated National Electrification Programme (Municipal) Grant	1 104 658	-	-	1 104 658	991 306	886 356	106 765	207 232	275 404	329 358	382 169	536 590	158.0%	58.9%	34.6%	48.6%	-	-	
Integrated National Electrification Programme (Allocation In-kind) Grant	2 948 037	-	-	2 948 037	2 353 285	-	-	-	-	-	-	-	-	-	-	-	-	-	
Backlogs in the Electrification of Clinics and Schools (Allocation In-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Energy Efficiency and Demand Side Management (Municipal) Grant	136 905	-	-	136 905	99 300	37 600	-	24 954	19 530	19 122	19 530	44 076	-	(23.4%)	14.3%	32.2%	-	-	
Energy Efficiency and Demand Side Management (Eskom) Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Sub-Total Vote	4 189 600	-	-	4 189 600	3 443 891	923 956	106 765	232 187	294 934	348 480	401 699	580 667	176.2%	50.1%	32.4%	46.8%	-	-	
Water Affairs (Vote 38)																			
Backlogs in Water and Sanitation at Clinics and Schools Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Regional Bulk Infrastructure Grant	3 986 896	-	-	3 986 896	2 910 089	-	-	-	-	-	-	-	-	-	-	-	-	-	
Water Services Operating and Transfer Subsidy Grant (Schedule 5B)	449 558	-	-	449 558	315 183	234 183	20 917	21 526	55 255	68 465	76 172	89 991	164.2%	218.1%	16.9%	20.0%	-	-	
Water Services Operating and Transfer Subsidy Grant (Schedule 6B)	142 013	-	-	142 013	105 113	-	-	-	-	-	-	-	-	-	-	-	-	-	
Municipal Water Infrastructure Grant (Schedule 5B)	534 150	-	-	534 150	400 617	381 117	7 248	60 116	43 631	129 892	50 879	190 008	502.0%	116.1%	9.5%	35.6%	-	-	
Municipal Water Infrastructure Grant (Schedule 6B)	524 826	-	-	524 826	295 835	-	-	-	-	-	-	-	-	-	-	-	-	-	
Sub-Total Vote	5 637 443	-	-	5 637 443	4 026 837	615 300	28 165	81 642	98 886	198 357	127 051	279 999	251.1%	143.0%	12.9%	28.5%	-	-	
Sport and Recreation South Africa (Vote 19)																			
2013 Africa Cup of Nations Host City Operating Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2014 African Nations Championship Host City Operating Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Sub-Total Vote	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Human Settlements (Vote 31)																			
Rural Households Infrastructure Grant (Schedule 5B)	47 624	-	-	47 624	-	-	-	-	-	3 720	-	3 720	-	-	-	7.8%	-	-	
Rural Households Infrastructure Grant (Schedule 6B)	65 500	-	-	65 500	44 750	-	-	-	-	-	-	-	-	-	-	-	-	-	
Municipal Human Settlements Capacity Grant	300 000	-	-	300 000	173 072	-	-	10 411	-	9 459	-	19 870	-	(9.1%)	-	6.6%	-	-	
Sub-Total Vote	413 124	-	-	413 124	217 822	-	-	10 411	-	13 179	-	23 590	-	26.6%	-	6.8%	-	-	
Sub-Total	18 284 174	-	-	18 284 174	12 352 937	5 328 118	1 287 121	1 585 871	1 620 769	2 447 836	2 907 890	4 033 707	25.9%	54.4%	27.5%	38.2%	-	-	
Cooperative Governance (Vote 3)																			
Municipal Infrastructure Grant	14 683 835	-	-	14 683 835	9 327 483	8 131 132	2 552 906	2 599 892	3 290 842	3 352 589	5 843 748	5 952 481	28.9%	29.0%	39.8%	40.5%	-	-	
Sub-Total Vote	14 683 835	-	-	14 683 835	9 327 483	8 131 132	2 552 906	2 599 892	3 290 842	3 352 589	5 843 748	5 952 481	28.9%	29.0%	39.8%	40.5%	-	-	
Sub-Total	14 683 835	-	-	14 683 835	9 327 483	8 131 132	2 552 906	2 599 892	3 290 842	3 352 589	5 843 748	5 952 481	28.9%	29.0%	39.8%	40.5%	-	-	
Total	32 968 009	-	-	32 968 009	21 680 420	13 459 250	3 840 027	4 185 763	4 911 611	5 800 426	8 751 638	9 986 189	27.9%	38.6%	34.7%	39.6%	-	-	