



national treasury

Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

MEDIA STATEMENT

LOCAL GOVERNMENT REVENUE AND EXPENDITURE: FOURTH QUARTER LOCAL GOVERNMENT SECTION 71 REPORT (PRELIMINARY RESULTS)

FOR THE PERIOD: 1 JULY 2017 – 30 JUNE 2018

National Treasury has today released local government's revenue and expenditure for the fourth quarter of the 2017/18 financial year, as well as spending on conditional grants for the same period. This report covers the fourth quarter of the municipal financial year ending on 30 June 2018.

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

KEY TRENDS:

Aggregate trends

1. As at 30 June 2018, municipalities on aggregate spent 89.4 per cent or R373.8 billion of the total adjusted expenditure budget of R418 billion. In respect of revenue, aggregated billing and other revenue amounts to 100.6 per cent or R413.1 billion of the total adjusted revenue budget of R410.5 billion. This over-collection may be due to two municipalities in KwaZulu-Natal who reported highly overstated revenue in the 4th quarter.
2. Capital expenditure amounts to R58.8 billion or 82.3 per cent of the adjusted capital budget of R71.4 billion.
3. The adjusted operating expenditure budget amounts to R346.6 billion, of which R315 billion or 90.9 per cent was spent by 30 June 2018.
4. In terms of the budgeted monthly statements in support of the adjusted budgets, municipalities reported the following performance:
 - **Revenue collection** – 3.6 per cent or R12.1 billion over performance against budgeted forecasts;
 - **Operational expenditure** – 8.8 per cent or R30.4 billion under performance

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- against budgeted forecasts; and
 - **Capital expenditure** – 17.7 per cent or R12.6 billion under performance against budgeted forecasts.
5. Municipalities have adjusted the budget for salaries and wages expenditure downwards to R103.1 billion, R8 billion less than the adopted budget of R111.1 billion for the 2017/18 municipal financial year. The adjusted budget for salaries and wages constitutes 29.7 per cent of their adjusted operational expenditure budget of R346.6 billion. As at 30 June 2018 expenditure on salaries and wages was R102.5 billion or 99.4 per cent.
 6. Metropolitan municipalities achieved 93.4 per cent or R224.1 billion of billed and other revenue of the total adjusted revenue budget of R239.9 billion.
 7. Aggregated year-to-date total expenditure for metros amounts to R213.4 billion or 89.2 per cent of their adjusted budget expenditure of R239.2 billion. On average, this represents an annual retraction of 8.6 per cent when compared to the fourth quarter of 2016/17.
 8. Aggregated year-to-date total operating expenditure for metros amounts to R153.9 billion or 64.3 per cent of their adjusted budgeted expenditure of R239.3 billion.
 9. The adjusted capital budget for metros in the 2017/18 financial year is R37.3 billion of which 70.6 per cent or R26.3 billion has been spent as at 30 June 2018.
 10. In aggregate, metropolitan municipalities recorded an under performance of 3.3 per cent or R6.8 billion on revenue collection, an under performance of 7.9 per cent or R16 billion on operational expenditure and 29.4 per cent under performance or R10.9 billion on capital expenditure.
 11. As shown in the figure above, when billed revenue is measured against their actual expenditure, the performance of metros shows surpluses for all trading services for the fourth quarter 2017/18. This does not take into account actual collections:
 - Billed water revenue totaled R27.2 billion against expenditure of R25.4 billion;
 - Billed electricity revenue billed totaled R70.1 billion against expenditure of R62.7 billion;
 - Billed waste water management revenue totaled R11.6 billion against expenditure of R7.2 billion, and
 - Billed waste management revenue totaled R8.3 billion against expenditure R7.9 billion.
 12. The performance of secondary cities against the adjusted budget for the four core services also shows surpluses for the fourth quarter of 2017/18. This excludes actual collections:
 - Billed water revenue totaled R6.5 billion against expenditure of R4.9 billion;
 - Billed electricity revenue totaled R25.2 billion against expenditure of R14 billion;
 - Billed waste water management revenue totaled R2.6 billion against expenditure of R1.6 billion; and
 - Billed waste management revenue totaled R2.1 billion against expenditure of R1.4 billion.
 13. As at 30 June 2018, the aggregated revenue for secondary cities is 99.6 per cent or R58.1 billion of their total adjusted revenue budget of R58.4 billion for the 2017/18 financial year. A year-on-year comparison shows that total billed revenue on average has decreased by 3.7 per cent. It should be noted that Rustenburg has experienced financial system challenges which led to poor reporting and affected the overall



performance of secondary cities in this quarter.

14. The year-to-date operating expenditure level of the secondary cities is 76.9 per cent or R39.9 billion of the total adjusted operating expenditure budget of R51.9 billion for the 2017/18 financial year.
15. Capital spending levels are low at an average of 70.8 per cent or R6 billion of the adjusted capital budget of R8.4 billion. Low capital spending has potentially serious implications for the government's ability to meet the targets for expanded access to service delivery, as well as its job creation targets.
16. Secondary cities reported an over performance of 3.1 per cent or R1.6 billion when measured against monthly budgeted billed revenue, while there is an under performance of 22.3 per cent or R11.4 billion on operational expenditure and R2.5 billion or 29.2 per cent on capital expenditure.
17. Aggregate municipal consumer debts amounted to R143.2 billion (compared to R139.2 billion reported in the third quarter) as at 30 June 2018. A total amount of R1.3 billion has been written off as bad debt. The government accounts for 5.5 per cent or R7.9 billion of the total outstanding debtors. The largest component of this debt relates to households and represents 71.2 per cent or R101.9 billion (73.6 per cent or R102.5 billion in the third quarter).
18. It needs to be acknowledged that not all the outstanding debt of R143.2 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.
19. The actual debt owed to municipalities for less than 90 days amounts to R27.2 billion. This should not be interpreted that the National Treasury by implication suggests that the balance must be written-off by municipalities.
20. Metropolitan municipalities are owed R72.3 billion (R64.9 billion reported in the fourth quarter) in outstanding debt as at 30 June 2017.
21. Households in the metros are reported to account for R52.7 billion or 72.9 per cent of outstanding debt, followed by businesses which account for R16.7 billion or 23.1 per cent. Debt owed by government agencies is approximately R1.8 billion or 2.5 per cent of the total outstanding debt owed while the remainder of the debt is for unclassified customer groups.
22. As at 30 June 2018 secondary cities are owed R25.6 billion. This represents an increase of 1.1 per cent from the R25.3 billion reported in the third quarter.
23. The creditors' age analysis shows that R51.1 billion is owed by municipalities as at 30 June 2018; an increase of R10.6 billion when compared to the R40.5 billion reported in the third quarter of 2017/18.
24. Municipalities in the Free State have the highest percentage of outstanding creditors greater than 90 days at 87.5 per cent, followed by North West at 71.1 per cent, Northern Cape 70.3 per cent and Mpumalanga at 65.6 per cent. The year-on-year increase in outstanding creditors could be an indication that municipalities are experiencing liquidity and cash challenges and consequently are delaying the settlement of outstanding debt owed.
25. The aggregated year-to-date actual collection rate is 79.4 per cent compared to an adjusted budgeted collection rate of 90.2 per cent. This represents an aggregated under performance of 10.8 per cent. The national budgeted and actual collection rate is below the 95 per cent norm.
26. The metros budgeted for an adopted collection rate of 92.3 per cent which was adjusted



to 94.1 per cent and achieved an actual collection of 94.4 per cent which is 0.3 per cent above the target. The growth in outstanding debtors does not support this collection rate and requires further investigation by municipalities with the focus on cash flow management.

27. The secondary cities reported 55.6 per cent collection against an adjusted collection rate of 86 per cent which is 30.5 per cent below the adjusted collection rate. This is far below the norm of 95 per cent and is a significant risk to the liquidity and operations of these municipalities.
28. The total balance on borrowing for all municipalities equates to R62.5 billion as at 30 June 2018. This includes long term loans of R43.6 billion and long term marketable bonds of R18.6 billion. The balance represents other short and long term financing instruments.
29. A total of 196 municipalities reported on 461 borrowing instruments of which 110 municipalities reported that they have no loans.
30. A total of 189 municipalities reported on 2 563 investment instruments.
31. As at 30 June 2018 the closing balance for investments made by municipalities equates to R33 billion. Investments include bank deposits of R26 billion, guaranteed endowment policies (sinking funds) of R3.9 billion, negotiable certificates of deposits at banks of R1.6 billion, listed corporate bonds of R1.4 billion and some smaller investments.

Over- and underspending

32. Underspending of R66.8 billion or 16 per cent of municipalities' total adjusted budgets was reported. When compared to last year's performance, there has been an increase of R13.7 billion. In 2016/17 the aggregate underspending was R53.1 billion or 13.3 per cent of the total municipal budget. The over- and underspending can be summarised as follows:

Analysis of Over and Under spending of expenditure for 2014/15 to 2017/18

R thousands	2014/15			2015/16			2016/17			2017/18		
	(Over)	Under	Nett	(Over)	Under	Nett	(Over)	Under	Nett	(Over)	Under	Nett
Total	(1 913 463)	41 282 835	39 369 372	(3 079 327)	43 699 930	40 620 603	(1 766 257)	53 093 175	51 326 919	(22 626 540)	66 833 502	44 206 962
Capital	(1 183 968)	12 870 425	11 686 457	(1 037 171)	13 408 789	12 371 618	(1 389 980)	15 828 308	14 438 328	(8 186 799)	20 812 583	12 625 783
Operating	(1 924 357)	29 607 272	27 682 915	(3 053 249)	31 302 234	28 248 985	(1 482 741)	38 371 331	36 888 591	(15 108 441)	46 689 620	31 581 179

Source: National Treasury Local Government Database

- Aggregate overspending of the adjusted operating budget – R15.1 billion or 4.4 per cent;
 - Aggregate underspending of the adjusted operating budget – R46.7 billion or 13.5 per cent;
 - Aggregate overspending of the adjusted capital budget – R8.2 billion or 11.5 per cent;
 - Aggregate underspending of the adjusted capital budget – R20.8 billion or 29.2 per cent;
 - Aggregate underspending of the revised conditional grants allocation – R4.5 billion or 14.1 per cent; and
 - Aggregate overspending of the conditional grants allocation – R510.8 million or 1.6 per cent.
33. Note that the aggregation of the capital and operating budgets will result in a different outcome to that of analysing them separately.



34. The biggest contributor to over spending on the conditional grant framework is informed by the Eastern Cape and Free State provinces with 3.2 and 2.5 per cent respectively.
35. Municipalities in aggregate underspent conditional grants with R4.5 billion or 14.1 per cent. This represents a net underspend of R4 billion for the financial year. Underspending on conditional grants negatively impacts service delivery.

Conditional Grant performance

36. Expenditure on conditional grants for the fourth quarter of the 2017/18 financial year indicated that R28 billion or 86.2 per cent of the transferred R32 billion was spent by municipalities as at 30 June 2018 (a 0.5 per cent decrease from the 86.7 per cent achieved in 2016/17). As a norm, the fourth quarter performance, similarly to all quarterly performance reports, excludes indirect grants as these are spent by national departments administering the grants on behalf of municipalities.
37. The best performing province was Mpumalanga, which reported overall expenditure of R2.9 billion or 94.4 per cent of the R3 billion transferred to Mpumalanga municipalities, followed by Eastern Cape, Limpopo and KwaZulu-Natal provinces with expenditure at 92.6 per cent, 91.6 per cent and 90.9 per cent of total transfers respectively. The Northern Cape also performed relatively well, as expenditure was at R1 billion or 87 per cent of transfers as at the end of the fourth quarter of 2017/18 municipal financial year.
38. The Western Cape, Gauteng and Free State provinces did not perform so well, with respective expenditures at 79.3 per cent, 77.3 per cent and 76.1 per cent.
39. As in 2016/17, the poorest performing province was North West, achieving expenditure of 68.1 per cent or just over R2.0 billion from the transferred R2.9 billion as at the end of the fourth quarter of 2017/18. This is also a regression from 2016/17 where the province achieved expenditure of 74.2 per cent.

Infrastructure Conditional Grants Expenditure as at 30 June 2018

40. Under the capacity building conditional grants, the best performing grants were the Expanded Public Works Programme (EPWP) integrated grant for municipalities, the local government Financial Management Grant (FMG), as they all reported expenditure of over 90 per cent of total transferred amounts, with EPWP reporting 100 per cent expenditure, similarly to the same period last year. The Rural Roads Asset Management (RRAMS) grant, Infrastructure Skills Development Grant (ISDG) and the Municipal Demarcation Transition Grant (MDTG) also performed relatively well, with reported expenditures of 89.8 per cent, 88 per cent and 87.9 per cent respectively.
41. The Energy Efficiency Demand Side Management (EEDSM) grant also performed well as the aggregated expenditure as reported by municipalities was R158.1 million or 77.8 per cent of the transferred amount of R203.2 million, a notable improvement from the 65.3 per cent and 70.6 per cent achieved in the same period in 2015/16 and 2016/17 financial years respectively.
42. The poorest performing grant was the Municipal Disaster Grant (MDG), which reported expenditure of 40.5 per cent or R138.2 million from the allocated amount of R341.3 million to assist municipalities in mitigating immediate consequences of disasters by carrying out emergency repair of infrastructure and emergency provision of goods and services. The poor performance can be attributed to the transfer of a large portion of the allocation in March 2018 (3 months before the end of the municipal financial year), following the declaration of disasters in the Eastern Cape, Northern and Western Cape owing to drought.

Infrastructure Conditional Grants Expenditure as at 30 June 2018



43. From an infrastructure conditional grants perspective, the best performing grants were the MIG and INEP municipal grant at 94.2 per cent and 90.2 per cent expenditure respectively, with MIG improving from 92.4 per cent and INEP regressing from 99.2 per cent in 2016/17. The RBIG also performed well with expenditure of 82.7 per cent, a notable improvement from the 66.3 per cent achieved in the same period last year.
44. The above conditional grants all reported expenditure of over 90 per cent and 80 per cent of total transferred amounts, which is a notable achievement, especially the MIG and RBIG based on the intensive nature and complexity of infrastructure rolled out using these grants. This is despite the fact that some municipalities received additional MIG allocations in March this year i.e. in their third quarter of 2017/18, as a result of the stopping and re-allocation process conducted in terms of sections 19 and 20 of DoRA.
45. The NDPG and WSIG also performed relatively well as the aggregated expenditure as reported by municipalities was at R517.7 million or 78.0 per cent and R2.6 billion or 78.7 per cent of the allocated and transferred amounts of R663.4 million and R3.3 billion respectively. This is a notable improvement from the same period last year, where expenditure for NDPG and WSIG was at 63.2 per cent and 66.9 per cent of the transferred R624 million and R2.8 billion respectively.
46. The poorest performing infrastructure grant was the Public Transport Network Grant (PTNG). The grant reported expenditure of just over 70 per cent of the allocation. This is a regression from the 87.7 per cent achieved in 2016/17; the underperformance on the PTNG is of particular concern, given the number of years the grant has been in existence, and the lack of efficient, effective and reliable public transport in the cities receiving the grant.
47. In 2017/18, the TOs were responsible for managing indirect grants which include the Regional Bulk Infrastructure Grant, Water Services Infrastructure Grant, Eskom's Integrated National Electrification Programme grant, National Treasury's Neighbourhood Development Partnership Grant, and Municipal Systems Improvement Grant. Performance monitoring for these grants are not included as part of the section 71 publications because municipalities are not the recipients of the allocated funds (allocations in-kind).

Roll-Overs from 2016/17 to 2017/18 Conditional Grants Expenditure as at 30 June 2018

48. National Treasury approved a roll-over amount of R814.1 million from the 2016/17 to the 2017/18 financial year. This is a further notable reduction in the amount approved for roll-over from previous years owing to the stringent roll-over criteria National Treasury is employing to encourage municipalities to spend their grant allocations in the allocated timeframe. The roll-over amount is mainly made up of infrastructure grants in the form of MIG (R401.7 million), WSIG (R149.4 million), PTNG (R104.4 million), and INEP (R59.9 million and RBIG (R52.6 million).
49. The aggregated reported expenditure on the rolled over funds by municipalities in the fourth quarter of 2017/18 was reported at a meagre R236.1 million or 29 per cent of the roll-over amount of R814.1 million. The low expenditure on approved roll-over could be attributed to poor and non-reporting on municipalities' part, which needs to be addressed. The expenditure figures are likely to be very different to those municipalities will report in their 2017 pre-audited Annual Financial Statements to be submitted to the Auditor General by 31 August 2018.
50. This is a marginal regression from the same period last year, but still of much concern where of the approved roll-over of R853.6 million from 2015/16 to 2016/17, 31.8 per cent or R271.8 million of the rolled over amount was reported as spent. The expenditure or reporting of expenditure on rolled over unspent conditional grants (especially infrastructure) continues to be a going concern as this paints a picture of municipalities struggling to spend their roll-overs from previous



financial years, together with their current year allocations. A different picture will all together be painted when municipalities submit their pre-audited Annual Financial Statement, wherein we will find most, if not all approved roll-overs are fully spent by municipalities.

A summary of key aggregated information is included in the tables in **Annexure A**.

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



NOTE TO EDITORS:

- This information is published in terms of Sections 71 of the Municipal Finance Management Act, 2003 (Act No. 56 of 2003) (MFMA), and 30(3) of the 2017 Division of Revenue Act. The budgeted figures shown are based on the 2017/18 adjusted budgets approved by municipal councils.
- In terms of the process, Municipal Managers and Chief Financial Officers are required to sign and submit data to the National Treasury by 30 July 2018. Any queries on the figures in these statements should be referred to the relevant Municipal Manager or Chief Financial Officer. Queries on conditional grants may be referred to the national department responsible for administering the grant.
- A municipal budget must be funded in terms of Section 18 of the MFMA before a Municipal Council can adopt that budget for implementation. A funded budget is essentially a budget that is funded by a combination of cash derived either from realistically anticipated revenues to be collected in that year, and cash backed surpluses of previous years. It is a common practice amongst most municipalities, when preparing their annual budgets, to overstate or inflate revenue projections, either to reflect a surplus, or on the surface to show that excess expenditure requirements are adequately covered by revenues to be collected. Therefore, the revenue estimates are seldom underpinned by realistic or realisable revenue assumptions resulting in municipalities not being able to collect this revenue, and as a result finding themselves in cash flow difficulties. Should such situations arise, municipalities must adjust expenditure downwards to ensure that there is sufficient cash to meet these commitments.
- This fourth quarter publication covers 257 municipalities on financial information and conditional grant information.

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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 June 2018;
 - b. Over- and under collection of revenue against the adjusted budget 2017/18 for the following dimensions:
 - i. Total municipal budgets;
 - ii. Operating budgets;
 - iii. Capital budgets;
 - c. Over- and underspending of adjusted budget 2017/18 for the following dimensions:
 - i. Total municipal budgets;
 - ii. Operating budgets;
 - iii. Capital budgets;
 - d. Over- and underspending of allocated conditional grants;
 - e. High-level summary of revenue, and
 - f. High-level summary of expenditure.
- 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;
 - b. Summary of total monthly operating revenue;
 - c. Summary of total monthly capital expenditure;
 - d. Summary of total monthly capital revenue;
 - e. Summary – Metros;
 - f. Conditional Grant summary – Metros;
 - g. Summary – Secondary cities;
 - h. Conditional Grant summary – Secondary cities;
 - i. Summary – Provinces;
 - j. Conditional Grant summary – Provinces;
 - k. Analysis of Sources of Revenue;
 - l. Listing of borrowing instruments – 203 municipalities;
 - m. Listing of investment instruments – 189 municipalities;
 - n. Monthly repairs and maintenance expenditure per asset class; and
 - o. Monthly repairs and maintenance operating expenditure.



- Service delivery information (non-financial performance) for all municipalities.
- Non Compliance:
 - a. List municipalities not complying with Section 71 of the MFMA.

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



SUMMARY TABLES:

According to the budgeted monthly operational and capital expenditure submitted by all municipalities as supporting tables to the adjusted budgets, municipalities recorded an over performance of 3.6 per cent or R12.1 billion on revenue collection, an under performance of 8.8 per cent or R30.4 billion on operational expenditure and 17.7 per cent or R12.6 billion on capital expenditure.

1. Consolidated statement of financial performance

Table C4 Quarterly Budget Statement - Financial Performance (rev and expend) (All) for 4th Quarter ended 30 June 2018 (Figures Finalised as at 2018/08/02)

Description	Budget year 2017/18											
	2016/17	Budget year 2017/18										
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	Q3 Mar Actual	Q4 June Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
Revenue By Source												
Property rates	51 501 125	57 887 242	58 273 401	17 085 043	13 643 150	13 619 142	15 640 440	59 987 775	57 901 269	2 086 506	3.60	58 273 401
Property rates - penalties and collection charges	409 319	186 132	143 769	64 776	61 966	74 988	97 359	299 089	299 089	-	-	143 769
Service charges - electricity revenue	100 031 979	108 534 070	106 397 901	35 527 444	24 359 379	26 983 730	27 379 932	114 250 485	108 519 350	5 731 135	5.28	106 397 901
Service charges - water revenue	31 477 880	38 318 009	36 388 557	10 932 841	9 161 763	9 258 446	9 061 920	38 414 969	38 366 739	48 231	0.13	36 388 557
Service charges - sanitation revenue	12 487 125	15 323 746	14 490 291	3 866 205	3 426 855	3 557 706	3 782 513	14 633 279	15 126 008	(492 729)	(3.26)	14 490 291
Service charges - refuse revenue	9 577 734	10 882 796	10 613 840	2 863 261	2 602 267	2 511 599	2 996 881	10 974 008	10 907 225	66 783	0.61	10 613 840
Service charges - other	3 680 560	1 039 986	1 322 821	337 324	362 877	781 924	359 822	1 841 947	1 040 114	801 833	77.09	1 322 821
Rental of facilities and equipment	2 241 931	2 441 103	2 659 588	506 629	687 676	612 018	642 440	2 448 762	2 432 568	16 194	0.67	2 659 588
Interest earned - external investments	4 982 286	4 765 505	4 152 695	909 313	1 391 937	916 920	1 555 261	4 773 430	4 734 686	38 744	0.82	4 152 695
Interest earned - outstanding debtors	5 246 270	5 081 729	5 576 330	1 236 510	1 394 431	1 849 548	2 286 944	6 767 432	5 159 198	1 608 234	31.17	5 576 330
Dividends received	2 235	5 166	23 257	14 244	5 159	352 978	8 061 649	8 434 030	5 166	8 428 864	163 167.28	23 257
Fines	4 811 541	4 913 770	4 538 383	662 957	868 913	723 479	1 022 892	3 278 240	5 081 505	(1 803 264)	(35.49)	4 538 383
Licences and permits	725 942	947 170	1 268 533	255 572	263 938	286 182	468 249	1 273 942	952 195	321 747	33.79	1 268 533
Agency services	1 453 247	2 339 700	1 877 416	418 394	479 714	513 660	377 890	1 789 658	2 252 447	(462 788)	(20.55)	1 877 416
Transfers recognised - operational	70 131 120	76 566 063	79 848 914	25 271 535	20 732 522	22 122 707	7 644 573	75 771 337	76 737 938	(966 601)	(1.26)	79 848 914
Other own revenue	13 634 923	12 878 544	11 046 861	3 433 681	2 055 841	777 885	2 778 142	9 045 549	12 516 648	(3 471 099)	(27.73)	11 046 861
Gains on disposal of PPE	1 543 598	437 872	464 297	167 046	26 461	63 380	80 900	337 787	441 436	(103 649)	(23.48)	464 297
Total Revenue (excl. capital transfers and contributions)	313 938 817	342 548 602	339 086 853	103 552 774	81 524 849	85 006 291	84 237 806	354 321 720	342 174 492	12 147 229	3.55	339 086 853
Expenditure By Type												
Employee related costs	86 842 445	99 464 317	99 112 077	22 289 221	24 905 764	22 930 378	27 822 556	97 947 919	99 457 443	(1 509 524)	(1.52)	99 112 077
Remuneration of councillors	3 528 646	3 991 169	3 981 883	832 412	861 266	1 041 092	1 806 932	4 541 702	3 991 333	550 369	13.79	3 981 883
Debt impairment	25 363 390	19 795 974	18 414 534	3 313 529	3 053 770	2 382 021	3 747 978	12 497 298	19 210 383	(6 713 084)	(34.95)	18 414 534
Depreciation and asset impairment	30 298 135	29 994 911	30 716 973	4 254 589	6 044 412	4 601 018	5 134 561	20 034 580	29 974 708	(9 940 128)	(33.16)	30 716 973
Finance charges	9 373 857	9 722 678	8 660 798	1 303 160	2 755 838	1 724 044	1 899 758	7 682 799	9 761 238	(2 078 439)	(21.29)	8 660 798
Bulk purchases	93 894 946	97 355 515	94 461 373	24 484 094	20 642 962	21 972 469	26 099 252	93 198 777	95 038 827	(1 840 050)	(1.94)	94 461 373
Other Materials	8 976 192	12 404 486	13 725 978	1 700 784	3 148 458	2 625 533	3 750 081	11 224 855	14 706 713	(3 481 858)	(23.68)	13 725 978
Contracted services	21 083 350	30 830 133	38 272 258	5 453 981	9 086 826	8 505 867	10 549 001	33 595 674	30 710 916	2 884 758	9.39	38 272 258
Transfers and grants	4 909 437	4 077 617	4 345 899	739 548	1 277 616	851 304	1 052 535	3 921 004	4 030 452	(109 448)	(2.72)	4 345 899
Other expenditure	44 005 999	38 190 261	34 453 456	6 445 517	7 745 623	6 897 947	9 090 592	30 179 679	38 438 436	(8 258 757)	(21.49)	34 453 456
Loss on disposal of PPE	1 687 314	50 821	108 732	20 442	5 685	9 805	81 135	117 067	34 300	82 767	241.31	108 732
Total Expenditure	329 963 711	345 877 882	346 253 962	70 837 276	79 528 221	73 541 478	91 034 380	314 941 355	345 354 748	(30 413 393)	(8.81)	346 253 962
Surplus/(Deficit)	(16 024 894)	(3 329 280)	(7 167 109)	32 715 497	1 996 629	11 464 814	(6 796 574)	39 380 366	(3 180 256)	42 560 622	(1 338.28)	(7 167 109)
Transfers recognised - capital	35 299 850	41 447 343	40 831 421	6 115 799	8 087 962	8 793 700	7 584 706	30 582 168	41 105 682	(10 523 514)	(25.60)	40 831 421
Contributions recognised - capital	-	-	-	-	-	-	-	-	716 886	(716 886)	(100.00)	-
Contributed assets	134 479	683 170	193 010	35 187	(21 241)	51 258	(8 359)	56 845	738 122	(681 278)	(92.30)	193 010
Surplus/(Deficit) after capital transfers and contributions	19 409 435	38 801 233	33 857 322	38 866 484	10 063 350	20 309 772	779 773	70 019 378	39 380 435	30 638 943	77.80	33 857 322
Taxation	(166 427)	396 803	352 728	14 784	15 903	15 385	38 085	84 157	396 803	(312 646)	(78.79)	352 728
Surplus/(Deficit) after taxation	19 575 862	38 404 430	33 504 594	38 851 700	10 047 447	20 294 387	741 688	69 935 221	38 983 632	30 951 589	79.40	33 504 594
Attributable to minorities	(12 500)	-	(191 505)	6	-	(3 389)	(1 104)	(4 487)	-	(4 487)	-	(191 505)
Surplus/(Deficit) attributable to municipality	19 563 362	38 404 430	33 313 089	38 851 706	10 047 447	20 290 998	740 584	69 930 735	38 983 632	30 947 103	79.38	33 313 089
Share of surplus/ (deficit) of associate	(71 364)	-	0	-	-	(0)	0	0	-	0	-	0
Surplus/(Deficit) for the year	19 491 999	38 404 430	33 313 089	38 851 706	10 047 447	20 290 998	740 584	69 930 735	38 983 632	30 947 103	79.38	33 313 089

Source: National Treasury Local Government Database

2. Consolidated statement of financial position

Table C6 Quarterly Budget Statement - Financial Position for 4th Quarter ended 30 June 2018 (Figures Finalised as at 2018/08/02)

Description	2016/17	Budget year 2017/18										
	Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	Q3 Mar Actual	Q4 June Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
R thousands												
ASSETS												
Current assets												
Cash	19 750 289	21 599 052	19 779 323	22 800 995	26 119 116	33 254 109	23 503 717	23 503 717	19 779 323	3 724 394	18.83	19 779 323
Call investment deposits	27 087 286	37 743 103	32 889 103	21 478 641	30 624 195	45 193 045	22 274 212	22 274 212	32 889 103	(10 614 891)	(32.27)	32 889 103
Consumer debtors	45 402 107	55 159 023	60 995 735	53 982 124	50 822 648	59 915 425	61 491 764	61 491 764	60 995 735	496 030	0.81	60 995 735
Other debtors	21 993 168	17 149 782	18 965 888	20 008 497	20 967 862	25 364 163	19 594 356	19 594 356	18 965 888	628 468	3.31	18 965 888
Current portion of long-term receivables	1 294 328	927 664	898 530	554 055	947 517	1 176 687	1 165 968	1 165 968	898 530	267 437	29.76	898 530
Inventory	7 090 830	7 195 804	6 988 285	6 091 392	7 344 051	7 325 351	6 034 457	6 034 457	6 988 285	(953 828)	(13.65)	6 988 285
Total current assets	122 618 007	139 774 428	140 516 863	124 915 705	136 825 389	172 228 780	134 064 474	134 064 474	140 516 863	(6 452 389)	(4.59)	140 516 863
Non current assets												
Long-term receivables	597 365	472 866	446 895	433 778	1 718 175	1 788 199	463 264	463 264	446 895	16 369	3.66	446 895
Investments	8 201 302	12 531 079	8 803 266	8 763 643	7 594 839	9 593 201	9 381 172	9 381 172	8 803 266	577 906	6.56	8 803 266
Investment property	27 193 869	22 822 323	22 620 948	16 761 355	16 705 920	20 530 945	17 717 257	17 717 257	22 620 948	(4 903 690)	(21.68)	22 620 948
Investment in Associate	1 179 344	1 200 392	782 107	1 030 626	1 030 889	1 039 363	1 117 527	1 117 527	782 107	335 420	42.89	782 107
Property, plant and equipment	611 582 586	644 526 562	640 013 052	465 097 147	522 441 057	566 389 839	502 660 911	502 660 911	640 013 052	(137 352 141)	(21.46)	640 013 052
Agricultural	71 241	57 932	48 933	16 603	15 596	15 596	17 835	17 835	48 933	(31 099)	(63.55)	48 933
Biological	168 990	156 322	156 012	191 419	177 163	221 447	232 759	232 759	156 012	76 747	49.19	156 012
Intangible	4 001 694	4 194 474	3 595 137	2 487 851	2 632 469	3 748 485	2 877 016	2 877 016	3 595 137	(718 121)	(19.97)	3 595 137
Other non-current assets	9 658 619	2 064 070	5 106 216	10 986 258	107 268 055	108 837 379	10 337 303	10 337 303	5 106 216	5 231 087	102.45	5 106 216
Total non current assets	662 655 011	688 026 020	681 572 566	505 768 681	659 584 162	712 164 455	544 805 043	544 805 043	681 572 566	(136 767 523)	(20.07)	681 572 566
TOTAL ASSETS	785 273 018	827 800 448	822 089 429	630 684 386	796 409 551	884 393 235	678 869 517	678 869 517	822 089 429	(143 219 912)	(17.42)	822 089 429
LIABILITIES												
Current liabilities												
Bank overdraft	831 115	1 443 275	1 153 038	413 417	369 744	4 758 691	122 558	122 558	1 153 038	(1 030 480)	(89.37)	1 153 038
Borrowing	7 720 400	4 521 721	5 057 787	9 387 840	6 198 171	9 076 962	8 051 466	8 051 466	5 057 787	2 993 680	59.19	5 057 787
Consumer deposits	5 748 544	5 480 734	5 603 695	4 064 396	4 724 282	7 232 744	3 798 444	3 798 444	5 603 695	(1 805 251)	(32.22)	5 603 695
Trade and other payables	98 469 874	81 565 319	88 017 007	63 386 528	77 960 678	85 337 455	74 199 837	74 199 837	88 017 007	(13 817 169)	(15.70)	88 017 007
Provisions	6 157 058	5 673 353	5 836 567	7 122 723	6 099 145	6 821 448	5 653 328	5 653 328	5 836 567	(183 239)	(3.14)	5 836 567
Total current liabilities	118 926 992	98 684 402	105 668 093	84 374 903	95 352 020	113 227 299	91 825 633	91 825 633	105 668 093	(13 842 460)	(13.10)	105 668 093
Non current liabilities												
Borrowing	60 208 688	71 003 737	65 114 737	52 422 031	56 057 278	64 823 083	58 788 552	58 788 552	65 114 737	(6 326 185)	(9.72)	65 114 737
Provisions	44 941 065	44 900 360	42 760 196	34 307 553	29 722 137	33 055 601	29 770 795	29 770 795	42 760 196	(12 989 400)	(30.38)	42 760 196
Total non current liabilities	105 149 753	115 904 097	107 874 932	86 729 584	85 779 415	97 878 684	88 559 348	88 559 348	107 874 932	(19 315 585)	(17.91)	107 874 932
TOTAL LIABILITIES	224 076 745	214 588 498	213 543 025	171 104 487	181 131 435	211 105 983	180 384 981	180 384 981	213 543 025	(33 158 044)	(15.53)	213 543 025
NET ASSETS	561 196 273	613 211 949	608 546 405	459 579 899	615 278 116	673 287 252	498 484 537	498 484 537	608 546 405	(110 061 868)	(18.09)	608 546 405
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)	530 001 552	574 906 225	564 223 166	433 987 354	586 584 609	642 325 418	470 243 415	470 243 415	564 223 166	(93 979 751)	(0)	564 223 166
Reserves	30 786 943	38 305 725	42 785 252	25 258 896	28 691 936	30 973 788	27 397 784	27 397 784	42 785 252	(15 387 468)	(0)	42 785 252
Minorities interests	407 778		1 537 987	333 649	1 571	(17 429)	843 338	843 338	1 537 987	(694 649)	(0)	1 537 987
TOTAL COMMUNITY WEALTH/EQUITY	561 196 273	613 211 949	608 546 405	459 579 899	615 278 116	673 281 777	498 484 537	498 484 537	608 546 405	(110 061 868)	(0)	608 546 405

Source: National Treasury Local Government Database

3. Consolidated cash flow

Table C7 Quarterly Budget Statement - Cash Flows for 4th Quarter ended 30 June 2018 (Figures Finalised as at 2018/08/02)

Description	Budget year 2017/18											
	2016/17	Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	Q3 Mar Actual	Q4 June Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates, penalties and collection charges	47 952 177	53 787 793	54 708 489	13 234 532	13 153 969	13 718 856	12 309 500	52 416 858	54 708 489	(2 291 631)	(4.19)	54 708 489
Service charges	143 827 117	157 420 672	154 556 531	35 438 489	38 119 855	33 434 788	34 906 396	141 899 528	154 556 531	(12 657 003)	(8.19)	154 556 531
Other revenue	15 601 232	22 156 294	21 656 756	11 105 914	11 408 574	8 627 668	9 287 212	40 429 368	21 656 756	18 772 613	86.68	21 656 756
Government - operating	68 468 724	76 476 554	78 660 929	28 736 925	19 827 480	20 912 039	3 296 422	72 772 866	78 660 929	(5 888 063)	(7.49)	78 660 929
Government - capital	34 248 017	42 282 507	40 620 843	12 159 317	10 812 448	11 940 538	2 197 014	37 109 317	40 620 843	(3 511 526)	(8.64)	40 620 843
Interest	7 161 535	7 569 035	7 417 139	1 388 482	1 830 574	1 572 276	2 218 460	7 009 793	7 417 139	(407 346)	(5.49)	7 417 139
Dividends	5 135	56 069	85 366	1 011	601	293	(293)	1 612	85 366	(83 754)	(98.11)	85 366
Payments												
Suppliers and employees	(254 262 434)	(279 296 307)	(274 900 035)	(84 965 594)	(79 673 442)	(63 118 277)	(61 698 393)	(289 455 707)	(274 900 035)	(14 555 672)	5.29	(274 900 035)
Finance charges	(8 030 270)	(9 153 233)	(9 238 599)	(945 605)	(3 019 878)	(1 469 238)	(4 640 913)	(10 075 634)	(9 238 599)	(837 035)	9.06	(9 238 599)
Transfers and grants	(3 596 222)	(3 772 304)	(6 768 950)	(767 796)	(1 100 268)	(868 922)	(624 044)	(3 361 029)	(6 768 950)	3 407 921	(50.35)	(6 768 950)
NET CASH FROM/(USED) OPERATING ACTIVITIES	51 375 010	67 527 078	66 798 468	15 385 676	11 359 915	24 750 021	(2 748 639)	48 746 973	66 798 468	(18 051 495)	(27.02)	66 798 468
CASH FLOW FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE	10 051	1 039 583	658 864	1 518 451	(1 052 902)	713 005	(1 566 010)	(387 455)	658 864	(1 046 319)	(158.81)	658 864
Decrease in non-current debtors	(172 994)	148 413	(63 539)	(26 195)	604 993	(53 217)	(20 421)	505 160	(63 539)	568 699	(895.04)	(63 539)
Decrease in other non-current receivables	43 824	249 819	228 897	62 771	154 593	(938 008)	659 845	(60 799)	228 897	(289 696)	(126.56)	228 897
Decrease (increase) in non-current investments	(296 455)	930 328	(672 345)	41 445	524 482	(43 324)	(775 251)	(252 649)	(672 345)	419 696	(62.42)	(672 345)
Payments												
Capital assets	(48 748 327)	(68 868 950)	(65 532 124)	(9 135 067)	(11 775 919)	(8 440 967)	(15 515 357)	(44 867 310)	(65 532 124)	20 664 814	(31.53)	(65 532 124)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(49 163 902)	(66 500 807)	(65 380 248)	(7 538 596)	(11 544 753)	(8 762 510)	(17 217 194)	(45 063 053)	(65 380 248)	20 317 195	(31.08)	(65 380 248)
CASH FLOW FROM FINANCING ACTIVITIES												
Receipts												
Short term loans	684 052	506 000	506 000	3 192 328	28 835	(2 776)	26 031	3 244 417	506 000	2 738 417	541.19	506 000
Borrowing long term/refinancing	6 242 830	12 655 407	12 132 878	3 760 317	441 617	(1 057 014)	3 675 066	6 819 986	12 132 878	(5 312 892)	(43.79)	12 132 878
Increase (decrease) in consumer deposits	149 584	222 778	217 745	52 122	185 465	31 023	69 304	337 913	217 745	120 168	55.19	217 745
Payments												
Repayment of borrowing	(5 736 204)	(7 772 042)	(6 827 031)	(1 598 700)	(1 459 404)	(652 528)	(3 270 532)	(6 981 165)	(6 827 031)	(154 134)	2.26	(6 827 031)
NET CASH FROM/(USED) FINANCING ACTIVITIES	1 340 262	5 612 143	6 029 592	5 406 067	(803 486)	(1 681 296)	499 868	3 421 152	6 029 592	(2 608 440)	(43.26)	6 029 592
NET INCREASE/(DECREASE) IN CASH HELD	3 551 371	6 638 414	7 447 812	13 253 147	(988 324)	14 306 215	(19 465 966)	7 105 071	7 447 812	(342 741)	(4.60)	7 447 812
Cash/cash equivalents at the year begin:	46 021 111	43 488 674	42 605 468	42 669 111	55 669 141	53 710 681	67 813 507	42 669 111	42 605 468	63 643	0.15	42 605 468
Cash/cash equivalents at the year end:	49 572 482	50 127 088	50 053 280	55 922 258	54 421 384	53 173 750	48 347 541	48 347 541	50 053 280	(1 705 739)	(3.41)	50 053 280

Source: National Treasury Local Government Database

4. Aggregated revenue and expenditure for municipalities

National aggregated revenue as at 30 June 2018

R thousands	Adjusted Budget			Fourth Quarter 2017/18				Year to date: 30 June 2018				Q4 of 2016/17 to Q4 of 2017/18
	Operating	Capital	Total	Operating	Capital	Total	4th Q as % of adj budget	Operating	Capital	Total	Total as % of adj budget	
Revenue												
Category A (Metro)	202 674 165	37 258 942	239 933 108	44 157 072	11 523 082	55 680 154	23.2%	197 792 321	26 311 897	224 104 217	93.4%	2.8%
Category B (Local)	117 523 476	24 521 546	142 045 022	27 034 178	5 832 760	32 866 939	23.1%	127 239 211	25 381 906	152 621 117	107.4%	25.0%
Category C (District)	18 889 212	9 600 855	28 490 067	13 046 556	2 567 871	15 614 427	54.8%	29 290 189	7 061 758	36 351 947	127.6%	348.0%
Total	339 086 853	71 381 344	410 468 197	84 237 806	19 923 714	104 161 520	25.4%	354 321 720	58 755 560	413 077 281	100.6%	24.1%
Summary per Province												
Eastern Cape	29 838 690	9 068 416	38 907 107	4 717 375	3 095 048	7 812 423	20.1%	29 419 219	7 339 443	36 758 661	94.5%	27.8%
Free State	16 406 209	2 902 269	19 308 478	2 583 971	460 020	3 043 991	15.8%	13 849 296	1 660 769	15 510 066	80.3%	(10.6%)
Gauteng	124 646 252	18 993 241	143 639 493	27 322 176	7 030 101	34 352 277	23.9%	119 788 857	14 635 959	134 424 817	93.6%	(1.1%)
Kwazulu-Natal	57 937 682	14 708 241	72 645 923	28 926 164	3 579 881	32 506 044	44.7%	76 176 882	17 173 000	93 349 881	128.5%	134.4%
Limpopo	15 856 937	6 243 042	22 099 980	2 001 751	1 107 443	3 109 194	14.1%	14 134 923	4 279 314	18 414 237	83.3%	(4.9%)
Mpumalanga	16 655 628	3 195 963	19 851 591	4 148 677	638 418	4 787 094	24.1%	24 806 618	2 408 377	27 214 995	137.1%	41.7%
North West	17 066 517	3 227 961	20 294 478	1 495 896	272 920	1 768 817	8.7%	12 120 827	2 143 370	14 264 197	70.3%	(50.3%)
Northern Cape	6 260 323	1 437 911	7 698 234	1 096 609	342 700	1 439 309	18.7%	10 194 792	1 045 700	11 240 492	146.0%	(3.7%)
Western Cape	54 418 614	11 604 299	66 022 913	11 945 187	3 397 184	15 342 371	23.2%	53 830 307	8 069 629	61 899 936	93.8%	8.6%
Total National	339 086 853	71 381 344	410 468 197	84 237 806	19 923 714	104 161 520	25.4%	354 321 720	58 755 560	413 077 281	100.6%	24.1%

Source: National Treasury Local Government Database

National aggregated expenditure as at 30 June 2018

R thousands	Adjusted Budget			Fourth Quarter 2017/18				Year to date: 30 June 2018				Q4 of 2016/17 to Q4 of 2017/18
	Operating	Capital	Total	Operating	Capital	Total	4th Q as % of adj budget	Operating	Capital	Total	Total as % of adj budget	
Expenditure												
Category A (Metro)	201 903 550	37 258 942	239 162 493	47 947 768	11 523 082	59 470 851	24.9%	187 074 284	26 311 897	213 386 181	89.2%	(8.6%)
Category B (Local)	124 299 721	24 521 546	148 821 267	38 259 473	5 832 760	44 092 233	29.6%	110 688 924	25 381 906	136 070 830	91.4%	39.0%
Category C (District)	20 403 419	9 600 855	30 004 274	4 865 224	2 567 871	7 433 095	24.8%	17 262 304	7 061 758	24 324 062	81.1%	11.3%
Total	346 606 690	71 381 344	417 988 034	91 072 465	19 923 714	110 996 179	26.6%	315 025 511	58 755 560	373 781 072	89.4%	7.3%
Summary per Province												
Eastern Cape	31 037 546	9 068 416	40 105 963	6 905 237	3 095 048	10 000 285	24.9%	26 917 198	7 339 443	34 256 640	85.4%	11.8%
Free State	17 476 932	2 902 269	20 379 201	3 637 699	460 020	4 097 718	20.1%	13 236 263	1 660 769	14 897 032	73.1%	(10.4%)
Gauteng	124 195 507	18 993 241	143 188 748	30 921 105	7 030 101	37 951 205	26.5%	116 209 149	14 635 959	130 845 109	91.4%	(3.4%)
Kwazulu-Natal	58 974 570	14 708 241	73 682 811	25 420 091	3 579 881	28 999 971	39.4%	68 301 539	17 173 000	85 474 539	116.0%	44.8%
Limpopo	16 011 174	6 243 042	22 254 217	3 232 936	1 107 443	4 340 379	19.5%	12 727 140	4 279 314	17 006 454	76.4%	(5.4%)
Mpumalanga	18 157 341	3 195 963	21 353 303	4 710 065	638 418	5 348 483	25.0%	13 380 641	2 408 377	15 789 018	73.9%	22.2%
North West	18 778 980	3 227 961	22 006 940	2 164 235	272 920	2 437 155	11.1%	10 441 663	2 143 370	12 585 032	57.2%	(42.0%)
Northern Cape	6 738 226	1 437 911	8 176 138	1 233 153	342 700	1 575 853	19.3%	5 200 341	1 045 700	6 246 041	76.4%	(8.0%)
Western Cape	55 236 414	11 604 299	66 840 713	12 847 945	3 397 184	16 245 129	24.3%	48 611 578	8 069 628	56 681 206	84.8%	2.9%
Total National	346 606 690	71 381 344	417 988 034	91 072 465	19 923 714	110 996 179	26.6%	315 025 511	58 755 560	373 781 072	89.4%	7.3%

Source: National Treasury Local Government Database

Consolidated Quarterly Budget Statement Summary for 4th Quarter ended 30 June 2018

Description	2016/17	Budget year 2017/18							
	Audited Outcome	Original Budget	Adjusted Budget	Q4 June Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	51 910 444	58 073 374	58 417 170	15 737 799	60 286 864	57 901 269	2 385 595	4.12	58 417 170
Service charges	157 255 279	174 098 607	169 213 409	43 581 068	180 114 689	173 959 436	6 155 253	3.54	169 213 409
Investment revenue	4 982 286	4 765 505	4 152 695	1 555 261	4 773 430	4 734 686	38 744	0.82	4 152 695
Transfers recognised - operational	70 131 120	76 566 063	79 848 914	7 644 573	75 771 337	76 737 938	(966 601)	(1.26)	79 848 914
Other own revenue	29 659 687	29 045 054	27 454 665	15 719 106	33 375 401	28 841 162	4 534 239	15.72	27 454 665
Total Revenue (excluding capital transfers and contributions)	313 938 817	342 548 602	339 086 853	84 237 806	354 321 720	342 174 492	12 147 229	3.55	339 086 853
Employee costs	86 842 445	99 464 317	99 112 077	27 822 556	97 947 919	99 457 443	(1 509 524)	(1.52)	99 112 077
Remuneration of councillors	3 528 646	3 991 169	3 981 883	1 806 932	4 541 702	3 991 333	550 369	13.79	3 981 883
Depreciation & asset impairment	30 298 135	29 994 911	30 716 973	5 134 561	20 034 580	29 974 708	(9 940 128)	(33.16)	30 716 973
Finance charges	9 373 857	9 722 678	8 660 798	1 899 758	7 682 799	9 761 238	(2 078 439)	(21.29)	8 660 798
Materials and bulk purchases	102 871 138	109 760 001	108 187 352	29 849 333	104 423 633	109 745 540	(5 321 908)	(4.85)	108 187 352
Transfers and grants	4 909 437	4 077 617	4 345 899	1 052 535	3 921 004	4 030 452	(109 448)	(2.72)	4 345 899
Other expenditure	92 140 053	88 867 189	91 248 980	23 468 705	76 389 719	88 394 034	(12 004 316)	(13.58)	91 248 980
Total Expenditure	329 963 711	345 877 882	346 253 962	91 034 380	314 941 355	345 354 748	(30 413 393)	(8.81)	346 253 962
Surplus/(Deficit)	(16 024 894)	(3 329 280)	(7 167 109)	(6 796 574)	39 380 366	(3 180 256)	42 560 622	(1 338.28)	(7 167 109)
Transfers recognised - capital	35 299 850	41 447 343	40 831 421	7 584 706	30 582 168	41 105 682	(10 523 514)	(25.60)	40 831 421
Contributions recognised - capital & contributed assets	134 479	683 170	193 010	(8 359)	56 845	1 455 009	(1 398 164)	(96.09)	193 010
Surplus/(Deficit) after capital transfers & contributions	19 409 435	38 801 233	33 857 322	779 773	70 019 378	39 380 435	30 638 943	77.80	33 857 322
Share of surplus/ (deficit) of associate	(71 364)	-	0	0	0	0	0	-	0
Surplus/(Deficit) for the year	19 338 071	38 801 233	33 857 322	779 773	70 019 378	39 380 435	30 638 943	77.80	33 857 322
Capital expenditure & funds sources									
Capital expenditure	59 343 889	70 623 096	71 381 344	19 923 714	58 755 560	71 381 344	(12 625 783)	(17.69)	71 381 344
Transfers recognised - capital	34 916 111	42 207 765	41 988 643	11 977 168	39 877 352	41 988 643	(2 111 291)	(5.03)	41 988 643
Public contributions & donations	1 977 731	834 801	867 512	676 154	1 423 769	867 512	556 257	64.12	867 512
Borrowing	7 137 187	13 327 264	13 571 724	3 994 154	8 749 729	13 571 724	(4 821 995)	(35.53)	13 571 724
Internally generated funds	15 312 861	14 253 266	14 953 464	3 276 238	8 704 711	14 953 464	(6 248 753)	(41.79)	14 953 464
Total sources of capital funds	59 343 889	70 623 096	71 381 344	19 923 714	58 755 560	71 381 344	(12 625 783)	(17.69)	71 381 344

Note - total expenditure does not include taxation

Source: National Treasury Local Government Database

5. Aggregate salaries and wages

Salaries and wages expenditure as at 30 June 2018

R thousands	Budget		Fourth Quarter 2017/18		Year to date: 30 June 2018		Fourth Quarter 2016/17		Q4 of 2016/17 to Q4 of 2017/18
	Main appropriation	Adjusted Budget	Actual Expenditure	4th Q as % of adj budget	Actual Expenditure	Total as % of adj budget	Actual Expenditure	Total as % of adj budget	
Category A (Metro)	64 809 256	56 837 297	13 515 007	23.8%	54 807 462	96.4%	12 458 174	101.0%	8.5%
Category B (Local)	37 642 016	37 880 636	14 176 080	37.4%	39 681 910	104.8%	7 919 947	99.0%	79.0%
Category C (District)	8 610 419	8 376 027	1 938 401	23.1%	8 000 249	95.5%	1 793 172	102.3%	8.1%
Total	111 061 692	103 093 961	29 629 488	28.7%	102 489 621	99.4%	22 171 293	100.4%	33.6%
Per Province									
Eastern Cape	10 778 714	10 795 395	2 613 545	24.2%	10 021 374	92.8%	2 351 801	102.9%	11.1%
Free State	5 352 588	5 553 425	1 290 066	23.2%	5 194 427	93.5%	1 226 201	104.9%	5.2%
Gauteng	39 833 938	32 232 282	7 960 056	24.7%	31 138 739	96.6%	7 165 824	99.7%	11.1%
Kwazulu-Natal	18 469 466	18 444 613	9 870 759	53.5%	22 954 011	124.4%	3 781 312	100.0%	161.0%
Limpopo	5 918 249	5 778 482	1 234 317	21.4%	5 221 403	90.4%	1 110 826	101.6%	11.1%
Mpumalanga	5 400 269	5 540 662	1 356 615	24.5%	5 101 115	92.1%	1 227 839	98.4%	10.5%
North West	4 616 020	4 563 806	668 981	14.7%	3 561 469	78.0%	992 970	91.2%	(32.6%)
Northern Cape	2 547 752	2 585 764	555 129	21.5%	2 333 898	90.3%	531 520	100.3%	4.4%
Western Cape	18 144 697	17 599 532	4 080 018	23.2%	16 963 185	96.4%	3 783 000	101.9%	7.9%
Total	111 061 692	103 093 961	29 629 488	28.7%	102 489 621	99.4%	22 171 293	100.4%	33.6%

Source: National Treasury Local Government Database

6. Aggregate revenue and expenditure trends for metros

Metros aggregated revenue as at 4th Quarter Ended 30 June 2018

R thousands	Adjusted Budget			Fourth Quarter 2017/18				Year to date: 30 June 2018				Fourth Quarter 2016/17				Q4 of 2016/17 to Q4 of 2017/18
	Operating Revenue	Capital Revenue	Total	Operating Revenue	Capital Revenue	Total	4th Q as % of adjusted budget	Operating Revenue	Capital Revenue	Total	Total Revenue as % of adjusted budget	Operating Revenue	Capital Revenue	Total	Total Revenue as % of adjusted budget	
Buffalo City	5 951 038	1 775 042	7 726 080	723 931	641 191	1 365 122	17.7%	5 381 630	1 248 102	6 629 732	85.8%	1 122 734	439 675	1 562 410	92.6%	(12.6%)
Cape Town	37 028 176	7 856 479	44 884 655	8 511 299	2 109 520	10 620 819	23.7%	37 592 871	5 262 010	42 854 881	95.5%	7 639 928	2 262 648	9 902 576	96.6%	7.3%
City of Ekurhuleni	32 686 734	6 620 082	39 306 817	7 158 416	2 525 557	9 683 973	24.6%	32 331 029	5 169 398	37 500 426	95.4%	7 074 406	2 793 397	9 867 803	97.4%	(1.9%)
eThekweni	32 767 708	7 335 632	40 103 340	7 087 255	1 576 235	8 663 490	21.6%	32 405 050	4 362 884	36 767 934	91.7%	5 461 266	2 366 577	7 827 843	97.0%	10.7%
City Of Johannesburg	47 670 955	7 041 070	54 712 025	10 768 308	2 657 581	13 425 889	24.5%	45 279 731	5 485 299	50 765 030	92.8%	9 880 706	3 393 447	13 274 153	89.2%	1.1%
Mangaung	6 208 025	1 237 529	7 445 554	820 610	140 518	961 128	12.9%	4 844 571	677 545	5 522 117	74.2%	1 212 009	203 840	1 415 848	81.9%	(32.1%)
Nelson Mandela Bay	9 651 844	1 669 909	11 321 753	2 192 294	469 197	2 661 491	23.5%	9 827 182	1 289 259	11 116 442	98.2%	1 509 150	509 520	2 018 670	88.9%	31.8%
City Of Tshwane	30 709 685	3 723 200	34 432 885	6 894 959	1 403 284	8 298 243	24.1%	30 130 257	2 817 398	32 947 655	95.7%	6 859 389	1 451 064	8 310 453	93.7%	(0.1%)
Total	202 674 165	37 258 942	239 933 108	44 157 072	11 523 082	55 680 154	23.2%	197 792 321	26 311 897	224 104 217	93.4%	40 759 588	13 420 169	54 179 757	93.6%	2.8%

Source: National Treasury Local Government Database

Metros aggregated expenditure as at 4th Quarter Ended 30 June 2018

R thousands	Adjusted Budget			Fourth Quarter 2017/18				Year to date: 30 June 2018				Fourth Quarter 2016/17				Q4 of 2016/17 to Q4 of 2017/18
	Operating Expenditure	Capital Expenditure	Total	Operating Expenditure	Capital Expenditure	Total	4th Q as % of adjusted budget	Operating Expenditure	Capital Expenditure	Total	Total Expenditure as % of adjusted budget	Operating Expenditure	Capital Expenditure	Total	Total Expenditure as % of adjusted budget	
Buffalo City	5 949 375	1 775 042	7 724 417	1 032 548	641 191	1 673 739	21.7%	5 957 491	1 248 102	7 205 593	93.3%	1 814 552	439 675	2 254 228	97.0%	(25.8%)
Cape Town	37 343 750	7 856 479	45 200 229	8 461 022	2 109 520	10 570 542	23.4%	33 200 290	5 262 010	38 462 301	85.1%	8 384 415	2 262 648	10 647 064	87.3%	(0.7%)
City of Ekurhuleni	32 635 946	6 620 082	39 256 029	8 540 559	2 525 557	11 066 116	28.2%	31 773 661	5 169 398	36 943 059	94.1%	8 993 962	2 793 397	11 787 359	96.4%	(6.1%)
eThekweni	32 255 532	7 335 632	39 591 164	8 046 919	1 576 235	9 623 154	24.3%	30 347 704	4 362 884	34 710 589	87.7%	9 272 198	2 366 577	11 638 775	95.7%	(17.3%)
City Of Johannesburg	47 236 904	7 041 070	54 277 974	11 090 376	2 657 581	13 747 957	25.3%	43 936 789	5 485 299	49 422 088	91.1%	11 760 935	3 393 447	15 154 382	91.3%	(9.3%)
Mangaung	6 130 271	1 237 529	7 367 799	879 121	140 518	1 019 638	13.8%	4 559 879	677 545	5 237 425	71.1%	1 901 821	203 840	2 105 661	89.4%	(51.6%)
Nelson Mandela Bay	9 676 868	1 669 909	11 346 777	2 194 963	469 197	2 664 160	23.5%	8 661 400	1 289 259	9 950 660	87.7%	2 004 068	509 520	2 513 588	85.0%	6.0%
City Of Tshwane	30 674 904	3 723 200	34 398 104	7 702 261	1 403 284	9 105 545	26.5%	28 637 068	2 817 398	31 454 467	91.4%	7 528 343	1 451 064	8 979 407	89.9%	1.4%
Total	201 903 550	37 258 942	239 162 493	47 947 768	11 523 082	59 470 851	24.9%	187 074 284	26 311 897	213 386 181	89.2%	51 660 295	13 420 169	65 080 464	91.7%	(8.6%)

Source: National Treasury Local Government Database

Metros Quarterly Budget Statement Summary for 4th Quarter ended 30 June 2018

R thousands	Description	2016/17		Budget year 2017/18								
		Audited Outcome	Original Budget	Adjusted Budget	Q4 June Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast		
	Financial Performance											
	Property rates	36 365 597	40 491 172	40 715 080	10 342 302	41 324 754	40 388 938	935 816	2.32	40 715 080		
	Service charges	106 321 258	115 349 313	111 850 139	26 386 769	108 027 952	115 349 313	(7 321 362)	(6.35)	111 850 139		
	Investment revenue	3 034 831	3 135 983	2 444 369	1 060 362	3 151 157	3 135 982	15 175	0.48	2 444 369		
	Transfers recognised - operational	27 362 242	30 187 405	33 793 538	2 438 844	31 736 936	30 187 405	1 549 531	5.13	33 793 538		
	Other own revenue	15 751 753	15 723 152	13 871 039	3 928 794	13 551 522	15 572 957	(2 021 435)	(12.98)	13 871 039		
	Total Revenue (excluding capital transfers and contributions)	188 835 681	204 887 025	202 674 165	44 157 072	197 792 321	204 634 596	(6 842 275)	(3.34)	202 674 165		
	Employee costs	48 759 490	56 319 357	55 961 157	13 297 463	53 928 979	56 319 392	(2 390 413)	(4.24)	55 961 157		
	Remuneration of councillors	803 221	883 694	876 140	217 544	878 482	883 694	(5 212)	(0.59)	876 140		
	Depreciation & asset impairment	13 493 457	15 462 388	15 243 029	2 922 222	13 074 307	15 462 387	(2 388 080)	(15.44)	15 243 029		
	Finance charges	6 622 081	7 749 954	6 859 337	1 282 559	6 098 487	7 749 953	(1 651 466)	(21.31)	6 859 337		
	Materials and bulk purchases	66 901 536	72 040 176	70 687 646	17 223 103	67 124 473	72 042 576	(4 918 102)	(6.83)	70 687 646		
	Transfers and grants	2 550 101	2 201 769	2 354 241	555 316	2 214 142	2 201 769	12 373	0.56	2 354 241		
	Other expenditure	48 351 919	48 308 506	49 569 272	12 411 476	43 671 256	48 306 072	(4 634 816)	(9.59)	49 569 272		
	Total Expenditure	187 481 806	202 965 843	201 550 822	47 909 683	186 990 127	202 965 843	(15 975 716)	(7.87)	201 550 822		
	Surplus/(Deficit)	1 353 875	1 921 181	1 123 343	(3 752 612)	10 802 194	1 668 753	9 133 441	547.32	1 123 343		
	Transfers recognised - capital	14 493 587	17 363 005	16 426 334	2 995 161	10 064 093	17 245 344	(7 181 251)	(41.64)	16 426 334		
	Contributions recognised - capital & contributed assets	84 152	182 585	-	(17 504)	19 943	552 674	(532 732)	(96.39)	-		
	Surplus/(Deficit) after capital transfers & contributions	15 931 614	19 466 772	17 549 677	(774 955)	20 886 230	19 466 771	1 419 459	7.29	17 549 677		
	Share of surplus/ (deficit) of associate	-	-	0	0	0	0	-	-	0		
	Surplus/(Deficit) for the year	15 931 614	19 466 772	17 549 677	(774 955)	20 886 230	19 466 771	1 419 459	7.29	17 549 677		
	Capital expenditure & funds sources											
	Capital expenditure	31 348 013	37 916 441	37 258 942	11 523 082	26 311 897	37 258 942	(10 947 046)	(29.38)	37 258 942		
	Transfers recognised - capital	13 905 058	17 309 187	15 994 182	5 427 029	12 206 729	15 994 182	(3 787 453)	(23.68)	15 994 182		
	Public contributions & donations	668 297	541 390	561 657	646 960	1 245 334	561 657	683 678	121.73	561 657		
	Borrowing	5 671 717	11 425 976	12 104 933	3 553 290	7 582 917	12 104 933	(4 522 016)	(37.36)	12 104 933		
	Internally generated funds	11 102 942	8 639 890	8 598 170	1 895 803	5 276 916	8 598 170	(3 321 254)	(38.63)	8 598 170		
	Total sources of capital funds	31 348 013	37 916 441	37 258 942	11 523 082	26 311 897	37 258 942	(10 947 046)	(29.38)	37 258 942		

Source: National Treasury Local Government Database

7. Aggregated revenue and expenditure for secondary cities

Secondary cities aggregated budgets and revenue as at 4th Quarter Ended 30 June 2018

R thousands	Adjusted Budget			Fourth Quarter 2017/18				Year to date: 30 June 2018				Fourth Quarter 2016/17				Q4 of 2016/17 to Q4 of 2017/18
	Operating Revenue	Capital Revenue	Total	Operating Revenue	Capital Revenue	Total	4th Q as % of adjusted budget	Operating Revenue	Capital Revenue	Total	Total Revenue as % of adjusted budget	Operating Revenue	Capital Revenue	Total	Total Revenue as % of adjusted budget	
City Of Mallosana	2 954 426	204 258	3 158 684	169 343	-	169 343	5.4%	1 967 326	93 014	2 060 340	65.2%	474 147	60 293	534 441	93.4%	(68.3%)
City of Mbombela	2 705 736	612 979	3 318 715	558 667	(3 721)	554 946	16.7%	2 566 915	285 696	2 852 611	86.0%	559 427	186 267	745 694	91.3%	(25.6%)
Drakenstein	1 978 524	838 669	2 817 194	340 976	244 116	585 092	20.8%	1 928 694	650 142	2 578 835	91.5%	358 659	253 521	612 180	90.7%	(4.4%)
Emalahleni (Mp)	2 909 280	250 438	3 159 717	557 995	88 976	646 971	20.5%	11 272 691	159 648	11 432 338	361.8%	485 738	64 669	550 408	76.7%	17.5%
Emfuleni	5 521 875	371 420	5 893 295	932 980	86 281	1 019 261	17.3%	4 898 892	235 207	5 134 099	87.1%	1 172 714	83 951	1 256 665	83.6%	(18.9%)
George	1 751 393	350 685	2 102 078	401 260	141 213	542 473	25.8%	1 512 748	253 696	1 766 444	84.0%	365 352	98 735	464 087	87.2%	16.9%
Govan Mbeki	1 687 472	104 396	1 791 868	1 665 757	33 832	1 699 589	94.9%	2 012 086	51 679	2 063 765	115.2%	312 062	23 246	335 308	83.5%	406.9%
J B Marks	1 416 543	243 329	1 659 872	375 413	28 255	403 668	24.3%	1 226 621	158 667	1 385 288	83.5%	187 591	48 289	235 880	87.4%	71.1%
Madibeng	1 692 115	311 487	2 003 602	236 549	49 349	285 898	14.3%	1 716 749	166 784	1 883 533	94.0%	433 894	99 607	533 501	101.6%	(46.4%)
Majabaeng	2 324 173	181 216	2 505 389	398 166	54 495	452 662	18.1%	2 171 333	157 109	2 328 442	92.9%	434 749	40 352	475 100	101.3%	(4.7%)
Mogale City	2 746 381	442 130	3 188 511	558 332	127 988	686 320	21.5%	2 529 506	356 105	2 885 612	90.5%	517 952	67 512	585 464	97.2%	17.2%
Msunduzi	4 797 399	762 591	5 559 990	992 019	286 723	1 278 743	23.0%	4 447 642	584 184	5 031 826	90.5%	933 502	324 109	1 257 610	73.1%	1.7%
Newcastle	1 697 829	232 863	1 930 693	244 761	48 636	293 397	15.2%	1 626 259	179 893	1 806 152	93.5%	383 034	88 222	471 256	104.2%	(37.7%)
Polokwane	3 351 707	1 231 379	4 583 086	754 843	293 985	1 048 829	22.9%	2 874 101	961 950	3 836 051	83.7%	662 976	453 484	1 116 460	88.4%	(6.1%)
Rustenburg	4 787 919	624 208	5 412 126	-	-	-	0.0%	1 865 516	334 514	2 200 030	40.7%	942 988	176 746	1 119 735	86.0%	(100.0%)
Sol Plaatje	1 890 115	313 941	2 204 056	378 815	104 048	482 862	21.9%	1 887 912	250 394	2 138 306	97.0%	399 077	62 918	461 995	97.4%	4.5%
Stellenbosch	1 517 539	499 855	2 017 394	310 965	200 972	511 936	25.4%	1 414 783	363 927	1 778 710	88.2%	196 761	158 963	355 725	87.1%	43.9%
Sveve Tshwete	1 407 050	290 154	1 697 205	338 915	106 915	445 831	26.3%	1 467 437	263 698	1 731 134	102.0%	268 638	104 296	372 934	91.2%	19.5%
uMhlatuze	2 815 155	570 505	3 385 660	649 422	242 787	892 209	26.4%	2 772 147	468 601	3 240 748	95.7%	765 667	213 610	979 277	98.3%	(8.9%)
Total	49 952 631	8 436 502	58 389 133	9 865 180	2 134 850	12 000 030	20.6%	52 159 357	5 974 908	58 134 265	99.6%	9 854 928	2 608 792	12 463 720	88.4%	(3.7%)

Source: National Treasury Local Government Database

Secondary cities aggregated budgets and expenditure as at 4th Quarter Ended 30 June 2018

R thousands	Adjusted Budget			Fourth Quarter 2017/18				Year to date: 30 June 2018				Fourth Quarter 2016/17				Q4 of 2016/17 to Q4 of 2017/18
	Operating Expenditure	Capital Expenditure	Total	Operating Expenditure	Capital Expenditure	Total	4th Q as % of adjusted budget	Operating Expenditure	Capital Expenditure	Total	Total Expenditure as % of adjusted budget	Operating Expenditure	Capital Expenditure	Total	Total Expenditure as % of adjusted budget	
City Of Mallosana	3 277 018	204 258	3 481 275	214 994	-	214 994	6.2%	1 523 123	93 014	1 616 137	46.4%	795 004	60 293	855 298	93.0%	(74.9%)
City of Mbombela	2 964 622	612 979	3 577 601	554 084	(3 721)	550 363	15.4%	2 156 349	285 696	2 442 045	68.3%	573 780	186 267	760 047	88.6%	(27.6%)
Drakenstein	2 118 661	838 669	2 957 330	425 944	244 116	670 060	22.7%	1 797 591	650 142	2 447 732	82.8%	518 625	253 521	772 146	86.4%	(13.2%)
Emalahleni (Mp)	3 063 055	250 438	3 313 493	949 441	88 976	1 038 417	31.3%	2 105 434	159 648	2 265 082	68.4%	615 040	64 669	679 710	71.4%	52.8%
Emfuleni	5 402 584	371 420	5 774 004	1 498 988	86 281	1 585 269	27.5%	4 433 715	235 207	4 668 922	80.9%	941 100	83 951	1 025 051	69.2%	54.7%
George	1 798 268	350 685	2 148 954	476 458	141 213	617 671	28.7%	1 546 134	253 696	1 799 830	83.8%	396 582	98 735	495 318	83.1%	24.7%
Govan Mbeki	1 655 807	104 396	1 760 203	1 097 218	33 832	1 131 050	64.3%	1 364 380	51 679	1 416 059	80.4%	452 386	23 246	475 632	93.8%	137.8%
J B Marks	1 748 204	243 329	1 991 533	610 297	28 255	638 552	32.1%	1 468 825	158 667	1 627 492	81.7%	214 871	48 289	263 161	75.7%	142.6%
Madibeng	2 357 452	311 487	2 668 939	290 546	49 349	339 894	12.7%	1 340 500	166 784	1 507 284	56.5%	326 588	99 607	426 195	90.9%	(20.2%)
Majabaeng	2 322 822	181 216	2 504 038	576 027	54 495	630 522	25.2%	1 865 462	157 109	2 022 571	80.8%	287 019	40 352	327 370	70.3%	92.6%
Mogale City	2 696 381	442 130	3 138 511	647 468	127 988	775 456	24.7%	2 459 510	356 105	2 815 616	89.7%	668 967	67 512	736 480	94.9%	5.3%
Msunduzi	4 754 810	762 591	5 517 401	1 020 932	286 723	1 307 655	23.7%	4 161 164	584 184	4 745 348	86.0%	1 129 263	324 109	1 453 371	72.6%	10.0%
Newcastle	2 109 909	232 863	2 342 772	680 480	48 636	729 116	31.1%	2 097 674	179 893	2 277 567	97.2%	578 925	88 222	667 147	104.3%	9.3%
Polokwane	2 953 840	1 231 379	4 185 219	959 509	293 985	1 253 494	30.0%	2 931 261	961 950	3 893 211	93.0%	695 547	453 484	1 149 031	89.1%	9.1%
Rustenburg	4 779 643	624 208	5 403 851	-	-	-	0.0%	1 615 026	334 514	1 949 540	36.1%	865 756	176 746	1 042 503	83.2%	(100.0%)
Sol Plaatje	1 957 812	313 941	2 271 753	365 051	104 048	469 099	20.6%	1 696 842	250 394	1 947 237	85.7%	367 626	62 918	430 544	84.5%	9.0%
Stellenbosch	1 575 255	499 855	2 075 111	354 645	200 972	555 617	26.8%	1 269 713	363 927	1 633 639	78.7%	302 722	158 963	461 685	75.7%	20.3%
Sveve Tshwete	1 442 431	290 154	1 732 585	353 501	106 915	460 417	26.6%	1 265 621	263 698	1 529 319	88.3%	283 769	104 296	388 065	83.9%	18.6%
uMhlatuze	2 878 250	570 505	3 448 755	693 593	242 787	936 380	27.2%	2 780 457	468 601	3 249 057	94.2%	874 980	213 610	1 088 590	100.8%	(14.0%)
Total	51 856 825	8 436 502	60 293 327	11 769 175	2 134 850	13 904 026	23.1%	39 878 781	5 974 908	45 853 689	76.1%	10 888 550	2 608 792	13 497 342	83.3%	3.0%

Source: National Treasury Local Government Database

Secondary Cities Quarterly Budget Statement Summary for 4th Quarter ended 30 June 2018

Description	2016/17		Budget year 2017/18						
	Audited Outcome	Original Budget	Adjusted Budget	Q4 June Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	6 375 852	7 638 571	7 545 080	1 818 313	7 225 174	7 550 111	(324 937)	(4.30)	7 545 080
Service charges	26 316 234	30 579 747	29 499 583	6 359 621	34 406 357	30 504 231	3 902 126	12.79	29 499 583
Investment revenue	463 510	348 580	360 473	113 986	362 916	348 580	14 336	4.11	360 473
Transfers recognised - operational	6 294 789	7 994 860	7 982 417	610 243	6 989 389	7 995 709	(1 006 320)	(12.59)	7 982 417
Other own revenue	5 414 484	4 083 858	4 565 078	963 016	3 175 522	4 175 291	(999 770)	(23.94)	4 565 078
Total Revenue (excluding capital transfers and contributions)	44 864 869	50 645 617	49 952 631	9 865 180	52 159 357	50 573 922	1 585 435	3.13	49 952 631
Employee costs	11 078 810	12 309 390	12 379 316	2 638 566	10 812 738	12 309 390	(1 496 652)	(12.16)	12 379 316
Remuneration of councillors	517 319	576 563	591 450	142 000	534 426	576 563	(42 136)	(7.31)	591 450
Depreciation & asset impairment	6 224 658	5 235 812	5 840 601	831 742	2 980 533	5 235 812	(2 255 279)	(43.07)	5 840 601
Finance charges	1 270 618	970 431	922 312	368 496	874 636	970 431	(95 795)	(9.87)	922 312
Materials and bulk purchases	18 142 098	19 177 447	18 738 351	4 421 915	15 519 838	19 140 999	(3 621 161)	(18.92)	18 738 351
Transfers and grants	290 194	330 933	251 206	70 500	285 981	238 388	47 593	19.96	251 206
Other expenditure	13 691 182	12 776 749	13 133 589	3 295 956	8 870 630	12 821 556	(3 950 926)	(30.81)	13 133 589
Total Expenditure	51 214 878	51 377 325	51 856 825	11 769 175	39 878 781	51 293 138	(11 414 357)	(22.25)	51 856 825
Surplus/(Deficit)	(6 350 009)	(731 708)	(1 904 194)	(1 903 995)	12 280 576	(719 216)	12 999 792	(1 807.49)	(1 904 194)
Transfers recognised - capital	4 095 465	4 512 966	4 976 807	755 058	2 660 248	4 508 116	(1 847 868)	(40.99)	4 976 807
Contributions recognised - capital & contributed assets	-	52 545	-	-	-	72 545	(72 545)	(100.00)	-
Surplus/(Deficit) after capital transfers & contributions	(2 254 545)	3 833 802	3 072 613	(1 148 938)	14 940 823	3 861 444	11 079 379	286.92	3 072 613
Share of surplus/ (deficit) of associate	(41 220)	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(2 295 765)	3 833 802	3 072 613	(1 148 938)	14 940 823	3 861 444	11 079 379	286.92	3 072 613
Capital expenditure & funds sources									
Capital expenditure	6 684 986	7 802 129	8 436 502	2 134 850	5 974 908	8 436 502	(2 461 594)	(29.18)	8 436 502
Transfers recognised - capital	3 743 991	4 591 153	4 981 482	1 269 101	3 701 917	4 981 482	(1 279 565)	(25.69)	4 981 482
Public contributions & donations	346 035	105 009	139 966	(20 408)	25 956	139 966	(114 009)	(81.46)	139 966
Borrowing	1 120 424	1 231 284	1 035 880	331 216	915 410	1 035 880	(120 470)	(11.63)	1 035 880
Internally generated funds	1 474 536	1 874 682	2 279 175	554 941	1 331 626	2 279 175	(947 550)	(41.57)	2 279 175
Total sources of capital funds	6 684 986	7 802 129	8 436 502	2 134 850	5 974 908	8 436 502	(2 461 594)	(29.18)	8 436 502

Source: National Treasury Local Government Database

8. Operating revenue and expenditure per function for metros

Metros aggregated revenue and expenditure per function as at 30 June 2018

R thousands	Budget		Fourth Quarter 2017/18		Year to date: 30 June 2018		Fourth Quarter 2016/17		Q4 of 2016/17 to Q4 of 2017/18
	Main appropriation	Adjusted Budget	Actual Revenue	4th Q as % of adj budget	Actual Revenue	Total Rev as % of adj budget	Actual Revenue	Total Rev as % of adj budget	
Water Revenue									
Buffalo City	558 472	590 778	171 814	29.1%	557 158	94.3%	199 744	115.6%	(80.6%)
Cape Town	4 055 531	3 390 152	1 420 392	41.9%	4 358 386	128.6%	850 876	105.9%	52.8%
City of Ekurhuleni	5 904 996	5 337 023	1 296 766	24.3%	5 356 148	100.4%	1 252 987	95.6%	(8.7%)
eThekwini	4 781 684	4 781 684	1 271 213	26.6%	4 295 700	89.8%	589 773	87.6%	87.1%
City Of Johannesburg	6 514 990	6 626 634	1 520 417	22.9%	6 438 676	97.2%	1 307 148	95.5%	28.8%
Mangaung	1 300 921	1 253 916	273 990	21.9%	888 944	70.9%	228 297	98.3%	(40.8%)
Nelson Mandela Bay	915 535	1 220 215	289 018	23.7%	1 224 825	100.4%	103 600	101.8%	147.2%
City Of Tshwane	3 937 218	3 853 180	1 077 142	28.0%	4 038 659	104.8%	1 186 255	100.3%	(14.1%)
Total	27 969 347	27 053 582	7 320 751	27.1%	27 158 496	100.4%	5 718 681	97.2%	16.8%
R thousands	Budget		Fourth Quarter 2017/18		Year to date: 30 June		Fourth Quarter 2016/17		Q4 of 2016/17 to Q4 of 2017/18
	Main appropriation	Adjusted Budget	Actual Expenditure	4th Q as % of adj budget	Actual Expenditure	Total Exp as % of adj budget	Actual Expenditure	Total Exp as % of adj budget	
Water Expenditure									
Buffalo City	575 132	574 526	278 381	48.5%	638 802	111.2%	254 542	119.6%	(75.1%)
Cape Town	3 225 897	3 762 940	873 421	23.2%	3 118 091	82.9%	856 146	95.1%	(9.2%)
City of Ekurhuleni	5 102 653	5 572 141	1 460 246	26.2%	5 584 346	100.2%	1 566 789	91.7%	(8.6%)
eThekwini	4 922 325	4 465 708	865 947	19.4%	4 094 369	91.7%	1 117 095	97.4%	3.2%
City Of Johannesburg	5 411 191	5 368 772	1 783 765	33.2%	7 345 842	136.8%	1 440 915	134.8%	20.3%
Mangaung	891 932	895 773	136 819	15.3%	597 367	66.7%	692 048	135.2%	(83.0%)
Nelson Mandela Bay	772 686	895 629	245 126	27.4%	969 024	108.2%	154 644	83.2%	117.1%
City Of Tshwane	3 128 834	3 192 589	548 124	17.2%	3 095 682	97.0%	1 078 096	88.6%	(8.4%)
Total	24 030 652	24 728 077	6 191 829	25.0%	25 443 522	102.9%	7 160 275	103.4%	(7.8%)

Source: National Treasury Local Government database

Metros aggregated revenue and expenditure per function as at 30 June 2018

	Budget		Fourth Quarter 2017/18		Year to date: 30 June 2018		Fourth Quarter 2016/17		Q4 of 2016/17 to Q4 of 2017/18
	Main appropriation	Adjusted Budget	Actual Revenue	4th Q as % of adj budget	Actual Revenue	Total Rev as % of adj budget	Actual Revenue	Total Rev as % of adj budget	
R thousands									
Electricity Revenue									
Buffalo City	1 880 968	1 909 132	414 682	21.7%	1 710 222	89.6%	368 896	95.0%	10.8%
Cape Town	12 092 396	12 314 200	3 110 622	25.3%	12 235 582	99.4%	2 967 606	99.9%	0.3%
City of Ekurhuleni	13 624 812	13 676 619	2 585 222	18.9%	13 650 753	99.8%	3 262 560	99.1%	(0.1%)
eThekweni	13 194 823	12 785 591	3 025 860	23.7%	12 054 222	94.3%	2 467 682	92.7%	15.8%
City Of Johannesburg	16 365 805	15 655 408	3 104 025	19.8%	13 730 600	87.7%	3 486 921	88.8%	(6.7%)
Mangaung	2 312 723	2 297 232	483 260	21.0%	1 806 459	78.6%	534 166	92.5%	(35.6%)
Nelson Mandela Bay	3 857 239	3 838 261	1 051 784	27.4%	3 889 016	101.3%	837 912	94.3%	5.5%
City Of Tshwane	11 406 582	11 439 614	2 549 320	22.3%	10 981 161	96.0%	2 928 751	91.7%	(5.9%)
Total	74 735 348	73 916 058	16 324 775	22.1%	70 058 015	94.8%	16 854 495	94.1%	(0.7%)
	Budget		Fourth Quarter 2017/18		Year to date: 30 June 2018		Fourth Quarter 2016/17		Q4 of 2016/17 to Q4 of 2017/18
	Main appropriation	Adjusted Budget	Actual Expenditure	4th Q as % of adj budget	Actual Expenditure	Total Exp as % of adj budget	Actual Expenditure	Total Exp as % of adj budget	
R thousands									
Electricity Expenditure									
Buffalo City	1 829 086	1 849 198	419 514	22.7%	1 920 778	103.9%	487 909	101.1%	1.0%
Cape Town	9 929 327	9 770 835	1 970 134	20.2%	8 583 994	87.9%	2 203 823	89.7%	(4.9%)
City of Ekurhuleni	13 186 125	12 108 978	2 635 073	21.8%	12 077 108	99.7%	3 554 586	96.1%	(8.7%)
eThekweni	11 789 188	11 465 201	2 323 232	20.3%	10 737 156	93.6%	3 895 380	94.6%	(26.6%)
City Of Johannesburg	14 767 783	14 555 364	2 924 577	20.1%	14 271 081	98.0%	4 047 923	99.2%	(10.0%)
Mangaung	2 220 526	2 205 213	450 082	20.4%	1 728 339	78.4%	557 324	101.5%	(32.4%)
Nelson Mandela Bay	3 712 787	3 620 633	945 577	26.1%	3 495 365	96.5%	898 651	98.6%	(22.0%)
City Of Tshwane	10 073 638	10 078 535	2 082 793	20.7%	9 930 135	98.5%	2 445 331	94.7%	(2.3%)
Total	67 508 460	65 653 957	13 750 981	20.9%	62 743 957	95.6%	18 090 926	95.8%	(12.6%)

Source: National Treasury Local Government database

Metros aggregated revenue and expenditure per function as at 30 June 2018

R thousands	Budget		Fourth Quarter 2017/18		Year to date: 30 June 2018		Fourth Quarter 2016/17		Q4 of 2016/17 to Q4 of 2017/18
	Main appropriation	Adjusted Budget	Actual Revenue	4th Q as % of adj budget	Actual Revenue	Total Rev as % of adj budget	Actual Revenue	Total Rev as % of adj budget	
Waste Water Management Revenue									
Buffalo City	490 531	417 688	102 815	24.6%	428 572	102.6%	79 541	94.7%	(51.1%)
Cape Town	2 161 406	1 587 722	486 521	30.6%	1 786 202	112.5%	381 060	96.1%	41.9%
City of Ekurhuleni	1 423 583	2 259 074	542 000	24.0%	2 140 179	94.7%	392 151	95.2%	30.7%
eThekwini	1 209 785	1 279 882	395 180	30.9%	1 290 384	100.8%	511 402	126.4%	(54.8%)
City Of Johannesburg	4 343 327	3 802 724	940 094	24.7%	3 954 573	104.0%	873 514	89.2%	22.2%
Mangaung	403 308	403 308	104 636	25.9%	368 930	91.5%	35 394	85.8%	76.0%
Nelson Mandela Bay	787 867	864 191	174 111	20.1%	646 570	74.8%	127 120	82.7%	70.6%
City Of Tshwane	1 294 911	1 286 029	253 792	19.7%	1 025 556	79.7%	307 905	110.7%	(12.9%)
Total	12 114 717	11 900 620	2 999 148	25.2%	11 640 965	97.8%	2 708 085	96.6%	8.5%
R thousands	Budget		Fourth Quarter 2017/18		Year to date: 30 June 2018		Fourth Quarter 2016/17		Q4 of 2016/17 to Q4 of 2017/18
	Main appropriation	Adjusted Budget	Actual Expenditure	4th Q as % of adj budget	Actual Expenditure	Total Exp as % of adj budget	Actual Expenditure	Total Exp as % of adj budget	
Waste Water Management Expenditure									
Buffalo City	483 287	397 529	128 913	32.4%	323 847	81.5%	139 577	105.8%	(82.3%)
Cape Town	1 990 882	1 650 532	340 811	20.6%	1 537 568	93.2%	505 637	95.2%	(12.8%)
City of Ekurhuleni	1 289 955	918 846	224 857	24.5%	884 506	96.3%	57 237	92.4%	376.4%
eThekwini	1 316 640	1 354 110	334 982	24.7%	1 370 160	101.2%	356 896	97.5%	(5.2%)
City Of Johannesburg	3 607 461	3 579 181	399 906	11.2%	1 695 927	47.4%	367 526	49.3%	1.0%
Mangaung	437 423	401 887	45 615	11.4%	283 704	70.6%	74 404	96.5%	(8.6%)
Nelson Mandela Bay	511 934	705 077	128 559	18.2%	522 959	74.2%	98 336	79.0%	65.0%
City Of Tshwane	1 107 046	883 402	155 588	17.6%	614 018	69.5%	210 478	90.0%	2.8%
Total	10 744 629	9 890 563	1 759 230	17.8%	7 232 688	73.1%	1 810 090	77.9%	4.7%

Source: National Treasury Local Government database

Metros aggregated revenue and expenditure per function as at 30 June 2018

R thousands	Budget		Fourth Quarter 2017/18		Year to date: 30 June 2018		Fourth Quarter 2016/17		Q4 of 2016/17 to Q4 of 2017/18
	Main appropriation	Adjusted Budget	Actual Revenue	4th Q as % of adj budget	Actual Revenue	Total Rev as % of adj budget	Actual Revenue	Total Rev as % of adj budget	
Waste management Revenue									
Buffalo City	421 021	351 174	96 434	27.5%	330 368	94.1%	84 430	97.0%	(95.9%)
Cape Town	1 363 387	1 477 996	541 945	36.7%	1 474 448	99.8%	300 869	98.9%	(9.3%)
City of Ekurhuleni	1 787 173	1 852 860	411 340	22.2%	1 743 437	94.1%	406 138	99.0%	(21.8%)
eThekwini	1 081 325	1 124 300	306 038	27.2%	1 096 261	97.5%	143 790	94.2%	85.0%
City Of Johannesburg	1 617 798	1 486 200	409 834	27.6%	1 643 404	110.6%	374 477	94.4%	10.0%
Mangaung	295 760	295 760	74 197	25.1%	277 655	93.9%	23 078	104.8%	41.9%
Nelson Mandela Bay	337 813	382 976	66 311	17.3%	253 476	66.2%	41 064	90.4%	81.3%
City Of Tshwane	1 456 585	1 449 473	398 863	27.5%	1 475 276	101.8%	332 179	98.1%	21.9%
Total	8 360 861	8 420 738	2 304 962	27.4%	8 294 325	98.5%	1 706 025	97.2%	4.6%
R thousands	Budget		Fourth Quarter 2017/18		Year to date: 30 June 2018		Fourth Quarter 2016/17		Q4 of 2016/17 to Q4 of 2017/18
	Main appropriation	Adjusted Budget	Actual Expenditure	4th Q as % of adj budget	Actual Expenditure	Total Exp as % of adj budget	Actual Expenditure	Total Exp as % of adj budget	
Waste management Expenditure									
Buffalo City	359 525	296 609	89 408	30.1%	330 763	111.5%	141 929	112.0%	(81.5%)
Cape Town	1 880 759	1 792 006	405 226	22.6%	1 699 345	94.8%	558 269	93.4%	(17.8%)
City of Ekurhuleni	1 404 693	1 167 532	321 258	27.5%	1 202 300	103.0%	413 605	102.7%	(16.4%)
eThekwini	996 947	1 118 399	167 414	15.0%	1 061 089	94.9%	332 457	124.9%	(12.8%)
City Of Johannesburg	2 270 446	2 120 897	503 803	23.8%	2 091 979	98.6%	541 184	97.6%	(3.0%)
Mangaung	201 872	229 950	56 502	24.6%	219 419	95.4%	44 390	85.3%	(20.0%)
Nelson Mandela Bay	377 247	469 519	84 578	18.0%	359 488	76.6%	61 882	87.4%	47.6%
City Of Tshwane	1 078 799	1 085 569	221 023	20.4%	950 902	87.6%	385 997	97.2%	(31.4%)
Total	8 570 286	8 280 481	1 849 213	22.3%	7 915 284	95.6%	2 479 713	100.2%	(17.8%)

Source: National Treasury Local Government database

9. Operating revenue and expenditure per function for secondary cities

Secondary cities water revenue and expenditure as at 30 June 2018

R thousands	Budget		Fourth Quarter 2017/18		Year to date: 30 June 2018		Fourth Quarter 2016/17		Q4 of 2016/17 to Q4 of 2017/18
	Main appropriation	Adjusted Budget	Actual Revenue	4th Q as % of adjusted budget	Actual Revenue	Total Revenue as % of adjusted budget	Actual Revenue	Total Revenue as % of adjusted budget	
Water Revenue									
City Of Matlosana	642 197	642 197	145 171	22.6%	408 427	63.6%	116 126	76.6%	(66.4%)
City of Mbombela	97 265	104 910	24 654	23.5%	99 074	94.4%	29 902	56.6%	(20.4%)
Drakenstein	234 543	237 301	61 878	26.1%	228 129	96.1%	45 345	89.4%	(10.4%)
Emalahleni (Mp)	525 938	458 618	-	-	98 113	21.4%	23 863	19.4%	311.2%
Emfuleni	1 281 334	1 656 242	388 985	23.5%	1 401 258	84.6%	304 194	98.8%	(40.9%)
George	150 446	148 456	38 308	25.8%	133 923	90.2%	30 597	94.6%	(9.6%)
Gov an Mbeki	341 879	341 879	-	-	535 925	156.8%	81 983	89.5%	446.5%
J B Marks	204 282	102 352	10 407	10.2%	71 834	70.2%	16 106	92.2%	93.7%
Madibeng	150 432	166 877	40 158	24.1%	154 213	92.4%	51 811	52.5%	(34.3%)
Majhabeng	343 077	343 077	91 393	26.6%	368 246	107.3%	87 815	166.3%	(4.6%)
Mogale City	276 761	292 868	78 682	26.9%	333 998	114.0%	58 108	107.2%	79.5%
Msunduzi	1 068 452	838 845	212 199	25.3%	792 071	94.4%	126 318	82.1%	19.5%
New castle	237 278	221 990	65 093	29.3%	292 138	131.6%	44 746	121.2%	83.8%
Polokwane	313 506	220 966	95 753	43.3%	167 208	75.7%	56 743	97.3%	(277.1%)
Rustenburg	832 501	832 501	-	-	304 996	36.6%	117 608	70.2%	(100.0%)
Sol Plaatje	264 326	254 326	76 725	30.2%	282 287	111.0%	58 694	103.6%	3.7%
Stellenbosch	180 632	247 632	57 442	23.2%	231 308	93.4%	39 346	107.0%	21.9%
Steve Tshwete	93 003	93 299	27 234	29.2%	97 962	105.0%	16 619	97.8%	16.6%
uMhlatuze	428 303	432 112	127 614	29.5%	497 506	115.1%	116 416	104.6%	(4.4%)
Total	7 666 155	7 636 447	1 541 696	20.2%	6 498 615	85.1%	1 422 340	87.3%	4.2%
R thousands	Budget		Fourth Quarter 2017/18		Year to date: 30 June 2018		Fourth Quarter 2016/17		Q4 of 2016/17 to Q4 of 2017/18
	Main appropriation	Adjusted Budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Water Expenditure									
City Of Matlosana	540 811	540 811	90 407	16.7%	258 062	47.7%	89 536	73.4%	(47.3%)
City of Mbombela	288 225	299 824	57 250	19.1%	206 886	69.0%	65 187	75.9%	6.5%
Drakenstein	144 106	107 453	13 072	12.2%	66 781	62.1%	34 021	60.7%	(57.8%)
Emalahleni (Mp)	351 677	-	8 601	-	20 709	-	34 755	48.6%	(100.0%)
Emfuleni	1 348 015	995 876	144 829	14.5%	690 537	69.3%	139 824	56.6%	140.8%
George	108 980	110 477	17 768	16.1%	108 987	98.7%	29 309	96.9%	25.1%
Gov an Mbeki	307 300	307 300	-	-	282 690	92.0%	78 416	134.9%	224.1%
J B Marks	123 073	86 315	17 191	19.9%	53 698	62.2%	9 074	90.0%	114.3%
Madibeng	221 020	221 020	64 183	29.0%	192 060	86.9%	43 943	74.6%	(6.3%)
Majhabeng	477 716	477 716	62 698	13.1%	409 993	85.8%	26 912	60.0%	461.0%
Mogale City	346 847	387 640	89 145	23.0%	374 408	96.6%	94 292	105.1%	2.0%
Msunduzi	1 006 422	637 001	153 734	24.1%	551 810	86.6%	136 890	72.9%	(15.4%)
New castle	269 241	482 186	(35 537)	(7.4%)	522 754	108.4%	97 542	93.2%	159.4%
Polokwane	301 177	301 177	43 066	14.3%	210 242	69.8%	79 039	90.1%	(30.2%)
Rustenburg	758 130	778 549	-	-	58 888	7.6%	111 318	83.7%	(100.0%)
Sol Plaatje	223 230	228 830	51 461	22.5%	214 752	93.8%	35 030	91.9%	13.7%
Stellenbosch	108 719	119 628	(9 219)	(7.7%)	65 578	54.8%	24 629	72.2%	45.2%
Steve Tshwete	86 160	88 647	23 268	26.2%	84 003	94.8%	13 104	86.8%	104.4%
uMhlatuze	454 907	499 610	116 535	23.3%	515 251	103.1%	136 131	119.2%	(1.5%)
Total	7 465 755	6 670 061	908 451	13.6%	4 888 090	73.3%	1 278 953	79.0%	35.0%

Source: National Treasury Local Government database

Secondary cities electricity revenue and expenditure as at 30 June 2018

	Budget		Fourth Quarter 2017/18		Year to date: 30 June 2018		Fourth Quarter 2016/17		Q4 of 2016/17 to Q4 of 2017/18
	Main appropriation	Adjusted Budget	Actual Revenue	4th Q as % of adjusted budget	Actual Revenue	Total Revenue as % of adjusted budget	Actual Revenue	Total Revenue as % of adjusted budget	
R thousands									
Electricity Revenue									
City Of Matlosana	861 685	861 685	180 415	20.9%	532 731	61.8%	157 901	80.9%	(66.2%)
City of Mbombela	948 153	948 153	219 963	23.2%	900 536	95.0%	267 319	97.1%	(12.1%)
Drakenstein	1 084 110	1 015 042	245 486	24.2%	1 029 968	101.5%	262 050	101.0%	(4.9%)
Emalahleni (Mp)	1 226 148	1 177 918	2 852 948	242.2%	9 899 866	840.5%	237 791	87.4%	(29.0%)
Emfuleni	2 472 940	1 618 747	199 188	12.3%	1 733 787	107.1%	459 406	76.7%	(8.6%)
George	627 761	630 952	162 856	25.8%	615 174	97.5%	151 325	100.0%	(11.7%)
Gov an Mbeki	465 073	465 073	-	-	525 776	113.1%	117 378	80.0%	347.9%
J B Marks	680 219	667 862	149 754	22.4%	556 254	83.3%	104 541	86.4%	60.6%
Madibeng	475 190	479 492	111 312	23.2%	454 607	94.8%	117 610	81.0%	(8.6%)
Matjhabeng	637 540	637 540	133 554	20.9%	559 103	87.7%	117 761	66.6%	0.1%
Mogale City	937 754	949 406	219 225	23.1%	917 510	96.6%	213 133	102.1%	2.0%
Msunduzi	1 521 675	2 100 579	476 155	22.7%	1 958 777	93.2%	481 042	92.8%	(4.0%)
New castle	753 977	765 431	164 063	21.4%	718 633	93.9%	173 798	99.2%	(16.0%)
Polokwane	972 480	972 480	154 163	15.9%	875 028	90.0%	201 781	90.8%	86.6%
Rustenburg	2 545 284	2 545 284	-	-	993 415	39.0%	498 774	90.4%	(100.0%)
Sol Plaatje	711 106	671 106	182 183	27.1%	639 557	95.3%	161 896	96.4%	(10.0%)
Stellenbosch	522 191	528 770	137 784	26.1%	490 222	92.7%	127 749	100.5%	3.2%
Steve Tshwete	547 556	553 183	129 996	23.5%	506 577	91.6%	113 444	99.4%	18.7%
uMhlathuze	1 537 751	1 396 107	295 884	21.2%	1 332 137	95.4%	464 522	104.8%	(32.9%)
Total	19 528 593	18 984 810	6 014 930	31.7%	25 239 657	132.9%	4 429 221	90.6%	(7.3%)
R thousands									
Electricity Expenditure									
City Of Matlosana	859 958	859 958	112 840	13.1%	488 722	56.8%	248 224	97.4%	(76.1%)
City of Mbombela	763 697	795 457	184 774	23.2%	625 306	78.6%	86 351	85.9%	(48.6%)
Drakenstein	881 873	839 439	181 106	21.6%	750 226	89.4%	252 601	91.3%	(30.1%)
Emalahleni (Mp)	1 375 821	-	257 556	-	520 706	-	369 050	88.8%	(100.0%)
Emfuleni	1 991 459	2 028 140	683 522	33.7%	2 227 632	109.8%	212 165	60.0%	158.6%
George	538 207	539 309	107 418	19.9%	472 182	87.6%	120 922	87.5%	3.7%
Gov an Mbeki	564 201	564 201	-	-	546 733	96.9%	186 345	93.5%	193.4%
J B Marks	637 098	637 024	90 737	14.2%	450 970	70.8%	73 028	75.5%	37.4%
Madibeng	496 539	518 814	140 937	27.2%	377 949	72.8%	106 522	104.6%	(35.6%)
Matjhabeng	510 470	510 470	88 054	17.2%	276 022	54.1%	15 465	35.9%	471.4%
Mogale City	836 756	870 134	153 903	17.7%	734 583	84.4%	210 848	97.5%	(8.3%)
Msunduzi	1 660 150	1 748 671	354 699	20.3%	1 570 022	89.8%	452 491	90.9%	(33.1%)
New castle	532 397	647 931	132 862	20.5%	540 033	83.3%	146 222	108.5%	(11.0%)
Polokwane	806 231	806 231	186 834	23.2%	822 656	102.0%	199 247	97.0%	50.3%
Rustenburg	2 142 261	2 145 561	-	-	974 961	45.4%	357 898	86.7%	(100.0%)
Sol Plaatje	666 189	667 689	112 583	16.9%	557 499	83.5%	123 051	87.5%	(3.0%)
Stellenbosch	430 599	438 181	196 703	44.9%	501 259	114.4%	91 424	79.2%	22.2%
Steve Tshwete	532 465	521 798	105 343	20.2%	397 776	76.2%	106 229	86.9%	6.7%
uMhlathuze	1 251 802	1 188 000	247 393	20.8%	1 130 808	95.2%	438 412	104.5%	(38.2%)
Total	17 478 172	16 327 010	3 337 263	20.4%	13 966 047	85.5%	3 796 495	86.0%	(13.1%)

Source: National Treasury Local Government database

Secondary cities waste water revenue and expenditure as at 30 June 2018

	Budget		Fourth Quarter 2017/18		Year to date: 30 June 2018		Fourth Quarter 2016/17		Q4 of 2016/17 to Q4 of 2017/18
	Main appropriation	Adjusted Budget	Actual Revenue	4th Q as % of adjusted budget	Actual Revenue	Total Revenue as % of adjusted budget	Actual Revenue	Total Revenue as % of adjusted budget	
R thousands									
Waste water management revenue									
City Of Matlosana	176 095	176 095	28 956	16.4%	86 596	49.2%	26 564	112.7%	(63.8%)
City of Mbombela	41 274	30 581	6 971	22.8%	27 579	90.2%	8 580	193.8%	(27.2%)
Drakenstein	124 521	107 919	5 978	5.5%	126 013	116.8%	3 628	98.2%	(49.1%)
Emalahleni (Mp)	199 285	172 710	56 743	32.9%	177 879	103.0%	32 029	82.3%	14.5%
Emfuleni	399 881	399 881	25 717	6.4%	240 293	60.1%	94 733	93.7%	(30.6%)
George	122 865	127 165	38 805	30.5%	133 969	105.3%	21 280	91.3%	19.4%
Gov an Mbeki	98 600	98 600	-	-	199 864	202.7%	20 593	81.2%	746.1%
J B Marks	68 786	62 878	18 236	29.0%	54 298	86.4%	14 684	110.7%	27.3%
Madibeng	37 583	44 596	11 439	25.7%	47 920	107.5%	17 011	28.2%	(41.2%)
Matjhabeng	147 748	147 748	45 189	30.6%	171 284	115.9%	54 718	133.1%	(32.4%)
Mogale City	190 867	195 123	65 331	33.5%	237 394	121.7%	42 987	119.4%	7.0%
Msunduzi	193 750	158 635	46 947	29.6%	185 165	116.7%	48 489	92.2%	(9.9%)
New castle	196 133	176 072	32 112	18.2%	177 874	101.0%	25 378	99.2%	(0.6%)
Polokwane	94 496	94 496	27 214	28.8%	83 195	88.0%	15 140	99.0%	(100.8%)
Rustenburg	424 239	424 239	-	-	121 817	28.7%	106 701	91.8%	(100.0%)
Sol Plaatje	72 382	72 382	19 109	26.4%	75 664	104.5%	19 097	99.9%	(1.0%)
Stellenbosch	105 649	109 961	29 683	27.0%	126 524	115.1%	7 402	103.4%	185.8%
Steve Tshwete	79 725	83 441	20 730	24.8%	86 199	103.3%	13 971	100.1%	14.4%
uMhlathuze	235 505	223 203	24 692	11.1%	219 809	98.5%	33 747	87.3%	64.1%
Total	3 009 384	2 905 725	503 851	17.3%	2 579 336	88.8%	606 733	94.4%	0.8%
R thousands									
Waste water management expenditure									
City Of Matlosana	181 267	181 267	30 439	16.8%	87 464	48.3%	28 019	75.4%	(58.4%)
City of Mbombela	73 276	147 351	5 924	4.0%	22 643	15.4%	4 327	352.4%	79.2%
Drakenstein	150 938	99 175	22 533	22.7%	109 905	110.8%	28 237	73.5%	(30.8%)
Emalahleni (Mp)	194 529	-	20 665	-	66 427	-	20 026	49.1%	(100.0%)
Emfuleni	348 976	248 941	31 780	12.8%	142 475	57.2%	30 358	39.1%	116.8%
George	92 627	90 161	16 339	18.1%	89 824	99.6%	25 416	89.1%	18.0%
Gov an Mbeki	169 984	169 984	-	-	36 381	21.4%	20 602	51.9%	(8.8%)
J B Marks	72 653	83 281	13 528	16.2%	60 474	72.6%	11 618	145.3%	91.4%
Madibeng	31 282	31 282	7 414	23.7%	28 349	90.6%	8 850	100.1%	(19.4%)
Matjhabeng	111 558	111 558	18 532	16.6%	112 165	100.5%	25 858	77.9%	131.8%
Mogale City	112 388	93 695	31 454	33.6%	116 712	124.6%	34 039	99.4%	(1.2%)
Msunduzi	146 027	264 440	55 107	20.8%	201 505	76.2%	47 556	141.9%	(6.5%)
New castle	4 289	61 054	1 653	2.7%	7 679	12.6%	7 053	99.6%	(66.3%)
Polokwane	100 353	100 353	11 954	11.9%	29 050	28.9%	33 439	79.7%	(95.1%)
Rustenburg	392 385	391 667	-	-	66 535	17.0%	87 953	64.3%	(100.0%)
Sol Plaatje	70 996	74 428	14 354	19.3%	60 285	81.0%	18 494	93.2%	(12.7%)
Stellenbosch	129 674	134 891	(26 201)	(19.4%)	78 047	57.9%	29 078	81.0%	40.8%
Steve Tshwete	72 263	79 772	14 947	18.7%	59 249	74.3%	9 159	95.9%	77.4%
uMhlathuze	233 697	222 068	68 836	31.0%	223 031	100.4%	53 105	106.8%	(24.4%)
Total	2 689 164	2 585 368	339 255	13.1%	1 598 200	61.8%	523 188	82.0%	(16.2%)

Source: National Treasury Local Government database

Secondary cities waste revenue and expenditure as at 30 June 2018

	Budget		Fourth Quarter 2017/18		Year to date: 30 June 2018		Fourth Quarter 2016/17		Q4 of 2016/17 to Q4 of 2017/18
	Main appropriation	Adjusted Budget	Actual Revenue	4th Q as % of adjusted budget	Actual Revenue	Total Revenue as % of adjusted budget	Actual Revenue	Total Revenue as % of adjusted budget	
R thousands									
Waste management revenue									
City Of Matlosana	216 251	216 251	38 498	17.8%	115 267	53.3%	36 166	68.5%	(64.8%)
City of Mbombela	109 509	114 716	25 626	22.3%	102 077	89.0%	31 340	109.3%	(18.6%)
Drakenstein	158 744	129 788	8 405	6.5%	150 684	116.1%	11 484	103.5%	(68.5%)
Emalahleni (Mp)	128 756	117 314	8 295	7.1%	91 292	77.8%	-	-	-
Emfuleni	200 632	164 022	14 692	9.0%	125 217	76.3%	65 296	110.6%	(46.2%)
George	101 008	102 208	29 730	29.1%	105 085	102.8%	15 846	89.8%	10.5%
Gov an Mbeki	112 887	112 887	-	-	179 790	159.3%	26 568	91.3%	469.5%
J B Marks	61 489	58 258	16 151	27.7%	48 608	83.4%	9 789	103.7%	69.5%
Madibeng	38 300	38 300	13 595	35.5%	53 908	140.8%	11 267	27.8%	7.9%
Matjhabeng	83 979	83 979	28 340	33.7%	106 529	126.9%	34 598	147.3%	(35.9%)
Mogale City	189 572	222 282	50 858	22.9%	205 466	92.4%	31 136	109.2%	4.6%
Msunduzi	105 531	139 348	29 533	21.2%	70 623	50.7%	5 604	108.7%	427.2%
New castle	120 371	89 560	30 684	34.3%	103 228	115.3%	20 643	98.4%	11.1%
Polokwane	106 145	106 145	28 594	26.9%	93 860	88.4%	20 514	107.6%	(56.3%)
Rustenburg	218 206	218 206	-	-	114 992	52.7%	27 700	80.7%	(100.0%)
Sol Plaatje	56 963	56 963	14 625	25.7%	55 208	96.9%	14 088	99.3%	2.0%
Stellenbosch	70 664	66 352	28 897	43.6%	87 085	131.2%	921	100.6%	1248.9%
Steve Tshwete	92 361	95 119	24 423	25.7%	96 793	101.8%	15 955	101.7%	4.7%
uMhlathuze	135 006	157 976	24 898	15.8%	156 311	98.9%	22 883	94.9%	71.6%
Total	2 306 375	2 289 675	415 844	18.2%	2 062 023	90.1%	401 797	88.6%	24.2%
R thousands									
Waste management expenditure									
City Of Matlosana	142 173	142 173	28 717	20.2%	71 750	50.5%	21 163	64.2%	(55.7%)
City of Mbombela	171 138	181 585	51 057	28.1%	188 934	104.0%	51 230	89.0%	14.7%
Drakenstein	145 478	111 241	12 573	11.3%	97 522	87.7%	32 299	72.0%	(14.7%)
Emalahleni (Mp)	120 707	-	21 097	-	57 799	-	-	-	-
Emfuleni	197 571	178 138	21 625	12.1%	83 475	46.9%	33 801	44.1%	(11.5%)
George	70 575	78 596	19 419	24.7%	86 258	109.7%	17 210	107.5%	25.6%
Gov an Mbeki	84 674	84 674	-	-	23 031	27.2%	18 674	51.8%	(19.3%)
J B Marks	48 011	17 616	8 789	49.9%	49 902	283.3%	10 856	36.6%	51.0%
Madibeng	69 835	69 835	11 984	17.2%	46 068	66.0%	17 615	103.8%	(40.7%)
Matjhabeng	91 718	91 718	22 285	24.3%	126 528	138.0%	24 371	112.4%	135.8%
Mogale City	102 000	118 137	29 491	25.0%	120 472	102.0%	24 764	101.1%	35.4%
Msunduzi	79 190	115 826	27 852	24.0%	76 875	66.4%	13 131	90.4%	130.0%
New castle	71 297	67 597	16 157	23.9%	64 848	95.9%	19 507	95.6%	(30.6%)
Polokwane	64 984	64 984	11 672	18.0%	36 064	55.5%	16 274	92.6%	(58.6%)
Rustenburg	214 454	237 156	-	-	40 922	17.3%	35 506	73.0%	(100.0%)
Sol Plaatje	56 863	56 863	9 456	16.6%	30 945	54.4%	14 845	97.4%	(29.0%)
Stellenbosch	84 673	81 893	9 110	11.1%	41 398	50.6%	12 514	60.9%	20.0%
Steve Tshwete	86 956	86 716	20 176	23.3%	79 781	92.0%	19 254	89.6%	23.3%
uMhlathuze	126 863	149 016	31 124	20.9%	123 036	82.6%	24 638	99.0%	32.6%
Total	2 029 160	1 933 764	352 583	18.2%	1 445 610	74.8%	407 653	73.5%	1.2%

Source: National Treasury Local Government database

Aggregated municipal debtors age analysis

Consolidated Debtors Age Analysis as at 30 June 2018

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 902 794	9.1%	1 852 085	4.3%	1 526 445	3.6%	35 578 363	83.0%	42 859 688	29.9%	965 467	2.3%	3 511 072	8.2%
Trade and Other Receivables from Exchange Transactions - Electricity	5 656 491	29.9%	1 323 270	7.0%	778 476	4.1%	11 194 373	59.1%	18 952 609	13.2%	41 803	0.2%	1 528 761	8.1%
Receivables from Non-exchange Transactions - Property Rates	3 627 725	12.8%	1 164 082	4.1%	888 320	3.1%	22 697 941	80.0%	28 378 068	19.8%	17 159	0.1%	3 054 820	10.8%
Receivables from Exchange Transactions - Waste Water Management	1 325 276	8.6%	610 123	4.0%	545 470	3.5%	12 978 995	84.0%	15 459 865	10.8%	134 861	0.9%	857 115	5.5%
Receivables from Exchange Transactions - Waste Management	889 025	7.9%	355 193	3.2%	376 538	3.4%	9 625 284	85.6%	11 246 040	7.9%	76 544	0.7%	748 515	6.7%
Receivables from Exchange Transactions - Property Rental Debtors	129 399	5.3%	38 886	1.6%	40 372	1.7%	2 235 870	91.5%	2 444 528	1.7%	(4 325)	(0.2%)	143 921	5.9%
Interest on Arrear Debtor Accounts	606 460	4.5%	316 751	2.3%	410 400	3.0%	12 179 596	90.1%	13 513 206	9.4%	51 624	0.4%	992 762	7.4%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	392	15.5%	414	16.4%	139	5.5%	1 583	62.6%	2 527	-	1 170	46.3%	-	-
Other	287 094	2.8%	326 671	3.2%	223 539	2.2%	9 487 036	91.9%	10 324 339	7.2%	70 311	0.7%	847 441	8.2%
Total	16 424 655	11.5%	5 987 474	4.2%	4 789 700	3.4%	115 979 040	81.0%	143 180 869	100.0%	1 354 615	1.0%	11 684 406	8.2%
Debtors Age Analysis By Customer Group														
Organs of State	925 372	11.7%	377 642	4.8%	321 423	4.1%	6 270 741	79.4%	7 895 179	5.5%	(6 028)	(0.1%)	606 432	7.7%
Commercial	6 470 337	24.8%	1 510 914	5.8%	1 020 357	3.9%	17 061 563	65.5%	26 063 171	18.2%	65 823	0.3%	2 152 686	8.3%
Households	8 546 371	8.4%	3 959 253	3.9%	3 373 118	3.3%	85 995 277	84.4%	101 874 019	71.2%	6 959 877	6.8%	8 634 262	8.5%
Other	482 575	6.6%	139 665	1.9%	74 801	1.0%	6 651 459	90.5%	7 348 500	5.1%	(5 665 057)	(77.1%)	291 026	4.0%
Total	16 424 655	11.5%	5 987 474	4.2%	4 789 700	3.4%	115 979 040	81.0%	143 180 869	100.0%	1 354 615	1.0%	11 684 406	8.2%
Per Province														
Eastern Cape	1 266 711	9.8%	521 927	4.0%	377 197	2.9%	10 791 168	83.3%	12 957 002	9.1%	168 353	1.3%	2 487 091	19.2%
Free State	595 420	5.4%	283 415	2.6%	804 257	7.3%	9 306 353	84.7%	10 989 446	7.7%	662	0.0%	634 525	5.8%
Gauteng	6 938 298	12.0%	2 169 836	3.8%	1 623 169	2.8%	46 979 509	81.4%	57 710 812	40.3%	1 062 192	1.8%	1 362 845	2.4%
Kwazulu-Natal	2 913 782	14.7%	1 157 798	5.8%	658 675	3.3%	15 093 760	76.1%	19 824 015	13.9%	(4 229)	(0.0%)	5 744 332	29.0%
Limpopo	385 544	6.1%	299 271	4.8%	162 646	2.6%	5 439 787	86.5%	6 287 248	4.4%	(133 492)	(2.1%)	21 876	0.4%
Mpumalanga	306 283	2.7%	556 433	4.8%	377 846	3.3%	10 296 455	89.3%	11 537 018	8.1%	2 767	0.0%	609 404	5.3%
North West	343 417	4.3%	236 446	3.0%	185 625	2.3%	7 232 768	90.4%	7 998 256	5.6%	55	-	-	-
Northern Cape	266 730	6.6%	103 286	2.5%	78 146	1.9%	3 625 430	89.0%	4 073 592	2.9%	-	-	667 069	16.4%
Western Cape	3 408 469	28.9%	659 063	5.6%	522 137	4.4%	7 213 810	61.1%	11 803 479	8.2%	258 307	2.2%	157 262	1.3%
Total	16 424 655	11.5%	5 987 474	4.2%	4 789 700	3.4%	115 979 040	81.0%	143 180 869	100.0%	1 354 615	1.0%	11 684 406	8.2%

Source: National Treasury Local Government Database

10. Debtors' age analysis for the metros

Metros Debtors Age Analysis as at 30 June 2018

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
4th Quarter Ended 30 June 2018														
Buffalo City	269 635	15.5%	102 560	5.9%	65 927	3.8%	1 305 426	74.9%	1 743 548	2.4%	-	-	26 482	1.5%
Cape Town	2 637 218	29.0%	531 886	5.9%	422 509	4.7%	5 496 094	60.5%	9 087 706	12.6%	-	-	-	-
City of Ekurhuleni	1 888 648	12.3%	521 989	3.4%	430 299	2.8%	12 479 312	81.5%	15 320 249	21.2%	(14 270)	(0.1%)	-	-
eThekwini	1 666 676	16.1%	812 639	7.9%	418 902	4.1%	7 453 166	72.0%	10 351 383	14.3%	-	-	4 763 706	46.0%
City Of Johannesburg	2 199 559	10.9%	1 014 903	5.1%	657 364	3.3%	16 236 296	80.7%	20 108 121	27.8%	-	-	-	-
Mangaung	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nelson Mandela Bay	727 159	18.3%	192 206	4.8%	150 238	3.8%	2 904 088	73.1%	3 973 692	5.5%	168 353	4.2%	2 460 609	61.9%
City Of Tshwane	2 075 005	17.7%	316 427	2.7%	284 503	2.4%	9 083 166	77.2%	11 759 102	16.3%	1 076 462	9.2%	-	-
Total	11 463 900	15.9%	3 492 609	4.8%	2 429 744	3.4%	54 957 548	76.0%	72 343 801	100.0%	1 230 545	1.7%	7 250 798	10.0%
4th Quarter Ended 30 June 2017														
Buffalo City	252 327	13.7%	102 702	5.6%	58 137	3.2%	1 432 554	77.6%	1 845 720	2.8%	-	-	-	-
Cape Town	1 905 304	23.4%	407 435	5.0%	242 979	3.0%	5 590 406	68.6%	8 146 125	12.6%	-	-	-	-
City of Ekurhuleni	1 671 184	12.5%	469 570	3.5%	387 997	2.9%	10 801 642	81.0%	13 330 393	20.5%	-	-	-	-
eThekwini	1 512 892	18.8%	623 684	7.8%	274 889	3.4%	5 628 278	70.0%	8 039 743	12.4%	176 054	2.2%	3 699 890	46.0%
City Of Johannesburg	1 879 460	11.0%	706 069	4.1%	492 498	2.9%	14 004 639	82.0%	17 082 667	26.3%	-	-	-	-
Mangaung	327 805	8.6%	187 934	4.9%	158 565	4.1%	3 158 560	82.4%	3 832 864	5.9%	-	-	2 664 316	69.5%
Nelson Mandela Bay	654 004	20.8%	167 918	5.4%	156 334	5.0%	2 162 641	68.9%	3 140 896	4.8%	554 091	17.6%	2 041 014	65.0%
City Of Tshwane	1 963 096	20.7%	285 377	3.0%	278 739	2.9%	6 966 013	73.4%	9 493 225	14.6%	708 350	7.5%	-	-
Total	10 166 072	15.7%	2 950 690	4.6%	2 050 139	3.2%	49 744 732	76.6%	64 911 633	100.0%	1 438 494	2.2%	8 405 220	13.0%

Movement between 30 June 2017 and 30 June 2018

Buffalo City	17 307	(141)	7 790	(127 128)	(102 172)
Cape Town	731 913	124 450	179 529	(94 312)	941 581
City of Ekurhuleni	217 465	52 419	42 302	1 677 670	1 989 856
eThekwini	153 784	188 954	144 013	1 824 888	2 311 640
City Of Johannesburg	320 098	308 834	164 866	2 231 656	3 025 454
Mangaung	(327 805)	(187 934)	(158 565)	(3 158 560)	(3 832 864)
Nelson Mandela Bay	73 156	24 288	(6 095)	741 447	832 796
City Of Tshwane	111 909	31 050	5 764	2 117 153	2 265 877
Total	1 297 828	541 919	379 604	5 212 816	7 432 168

Growth rate 30 June 2017 to 30 June 2018

Buffalo City	6.9%	(0.1%)	13.4%	(8.9%)	(5.5%)
Cape Town	38.4%	30.5%	73.9%	(1.7%)	11.6%
City of Ekurhuleni	13.0%	11.2%	10.9%	15.5%	14.9%
eThekwini	10.2%	30.3%	52.4%	32.4%	28.8%
City Of Johannesburg	17.0%	43.7%	33.5%	15.9%	17.7%
Mangaung	-	-	-	-	-
Nelson Mandela Bay	11.2%	14.5%	(3.9%)	34.3%	26.5%
City Of Tshwane	5.7%	10.9%	2.1%	30.4%	23.9%
Total	12.8%	18.4%	18.5%	10.5%	11.4%

Source: National Treasury Local Government Database

Metros Debtors Age Analysis By Customer Group as at d 30 June 2018

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Organs of State	485 642	26.6%	135 327	7.4%	77 763	4.3%	1 128 009	61.8%	1 826 740	2.5%	-	-	277 019	15.2%
Commercial	4 827 893	29.0%	960 836	5.8%	584 010	3.5%	10 301 570	61.8%	16 674 309	23.1%	74 498	0.5%	1 232 620	7.4%
Households	6 140 057	11.7%	2 419 798	4.6%	1 773 667	3.4%	42 368 003	80.4%	52 701 525	72.9%	6 862 992	13.0%	5 675 434	10.8%
Other	10 307	0.9%	(23 352)	(2.1%)	(5 696)	(0.5%)	1 159 967	101.6%	1 141 226	1.6%	(5 706 944)	(500.1%)	65 725	5.8%
Total	11 463 900	15.9%	3 492 609	4.8%	2 429 744	3.4%	54 957 548	76.0%	72 343 801	100.0%	1 230 545	1.7%	7 250 798	10.0%

Source: National Treasury Local Government Database

11. Debtors' age analysis for secondary cities

Secondary cities Debtors Age Analysis as at 30 June 2018

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
City Of Mallosana	-	-	-	-	-	-	-	-	-	-	-	-	-	-
City of Mbombela	90 282	34.4%	1 710	0.7%	33 906	12.9%	136 816	52.1%	262 714	1.0%	-	-	-	-
Drakenslein	110 057	32.1%	20 777	6.1%	15 181	4.4%	196 553	57.4%	342 568	1.3%	-	-	-	-
Emalahleni (Mp)	(78 649)	(2.3%)	193 126	5.7%	147 279	4.4%	3 125 768	92.3%	3 387 524	13.3%	-	-	-	-
Emfuleni	285 886	4.5%	164 809	2.6%	131 485	2.1%	5 711 116	90.8%	6 293 296	24.6%	-	-	-	-
George	68 276	33.8%	6 132	3.0%	5 250	2.6%	122 277	60.6%	201 934	0.8%	35 410	17.5%	-	-
Govan Mbeki	(6 347)	(0.5%)	139 032	11.4%	51 982	4.3%	1 032 516	84.8%	1 217 183	4.8%	-	-	-	-
J B Marks	63 957	16.2%	26 958	6.8%	16 086	4.1%	288 507	73.0%	395 507	1.6%	-	-	-	-
Madibeng	96 632	5.4%	63 668	3.6%	49 976	2.8%	1 577 525	88.2%	1 787 800	7.0%	-	-	-	-
Matjhabeng	172 197	6.2%	79 930	2.9%	59 495	2.1%	2 465 689	88.8%	2 777 310	10.9%	-	-	-	-
Mogale City	211 517	15.7%	36 417	2.7%	30 103	2.2%	1 073 531	79.4%	1 351 569	5.3%	-	-	-	-
Msunduzi	479 814	18.8%	90 902	3.6%	19 026	0.7%	1 969 135	77.0%	2 558 877	10.0%	-	-	944 652	36.9%
Newcastle	128 411	10.9%	29 709	2.5%	27 486	2.3%	997 005	84.3%	1 182 611	4.6%	5 823	0.5%	-	-
Polokwane	15 334	1.5%	136 417	13.5%	38 838	3.9%	818 540	81.1%	1 009 129	4.0%	-	-	-	-
Rustenburg	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sol Plaatje	153 540	7.8%	41 912	2.1%	35 264	1.8%	1 727 351	88.2%	1 958 067	7.7%	-	-	561 605	28.7%
Stellenbosch	73 154	35.3%	4 607	2.2%	5 470	2.6%	124 026	59.8%	207 257	0.8%	-	-	-	-
Steve Tshwele	3 542	3.1%	48 184	42.7%	3 949	3.5%	57 197	50.7%	112 871	0.4%	-	-	-	-
uMhlatuze	273 713	54.0%	20 113	4.0%	22 527	4.4%	190 650	37.6%	507 002	2.0%	179	0.0%	-	-
Total	2 141 314	8.4%	1 104 403	4.3%	693 302	2.7%	21 614 202	84.6%	25 553 221	100.0%	41 412	0.2%	1 506 258	5.9%

Source: National Treasury Local Government Database

Secondary cities Debtors Age Analysis By Customer Group as at 30 June 2018

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts		Impairment -Bad Debts	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Organs of State	145 737	8.3%	74 963	4.3%	40 613	2.3%	1 499 285	85.2%	1 760 597	6.9%	-	-	239 868	13.6%
Commercial	930 101	26.1%	286 950	8.0%	164 242	4.6%	2 189 172	61.3%	3 570 465	14.0%	37	-	155 901	4.4%
Households	1 029 059	5.5%	709 380	3.8%	469 134	2.5%	16 589 323	88.3%	18 796 895	73.6%	20 373	0.1%	1 013 993	5.4%
Other	36 417	2.6%	33 110	2.3%	19 314	1.4%	1 336 422	93.8%	1 425 264	5.6%	21 001	1.5%	96 496	6.8%
Total	2 141 314	8.4%	1 104 403	4.3%	693 302	2.7%	21 614 202	84.6%	25 553 221	100.0%	41 412	0.2%	1 506 258	5.9%

Source: National Treasury Local Government Database

12. Collection rates

Collection rate as at 30 June 2018

	Main appropriation	Adjusted Budget	First Quarter 2017/18 Actual	Second Quarter 2017/18 Actual	Third Quarter 2017/18 Actual	Fourth Quarter 2017/18 Actual	Year to date: 30 June 2018 Actual
R thousands							
Collection Rate	90.3%	90.2%	68.4%	94.0%	81.3%	77.4%	79.4%
Property rates	92.9%	90.8%	77.0%	93.5%	99.5%	76.9%	85.8%
Service charges - Total	90.4%	91.3%	66.2%	95.5%	77.6%	80.1%	78.8%
Service charges - electricity revenue	92.5%	94.1%	67.5%	106.7%	79.5%	82.8%	82.4%
Service charges - water revenue	86.7%	86.5%	66.3%	81.0%	82.3%	82.7%	77.6%
Service charges - sanitation revenue	87.1%	87.6%	48.5%	58.7%	57.1%	55.1%	54.7%
Service charges - refuse revenue	86.9%	88.4%	71.9%	81.8%	85.7%	72.3%	77.5%
Service charges - other	91.7%	68.9%	84.9%	151.7%	21.9%	137.3%	81.5%
Interest earned - outstanding debtors	55.6%	51.0%	47.0%	56.8%	34.3%	29.3%	39.5%

Source: National Treasury Local Government Database

Metros collection rate as at 30 June 2018

	Main appropriation	Adjusted Budget	First Quarter 2017/18 Actual	Second Quarter 2017/18 Actual	Third Quarter 2017/18 Actual	Fourth Quarter 2017/18 Actual	Year to date: 30 June 2018 Actual
R thousands							
Collection Rate	92.3%	94.1%	88.7%	102.2%	93.7%	93.6%	94.4%
Property rates	95.5%	93.4%	94.3%	94.8%	101.0%	88.0%	94.6%
Service charges - Total	91.9%	95.1%	87.3%	105.4%	92.2%	96.9%	95.2%
Service charges - electricity revenue	93.6%	96.5%	89.3%	117.8%	98.8%	101.7%	101.3%
Service charges - water revenue	89.5%	93.5%	98.2%	99.5%	98.7%	96.6%	98.2%
Service charges - sanitation revenue	88.1%	90.2%	52.1%	55.4%	53.5%	58.7%	54.9%
Service charges - refuse revenue	88.7%	96.2%	83.0%	89.4%	95.7%	97.2%	91.2%
Service charges - other	85.2%	64.4%	15.2%	17.4%	(11.3%)	168.0%	30.8%
Interest earned - outstanding debtors	57.8%	59.9%	54.7%	86.4%	39.8%	49.5%	56.3%

Source: National Treasury Local Government Database

Secondary cities collection rate as at 30 June 2018

	Main appropriation	Adjusted Budget	First Quarter 2017/18 Actual	Second Quarter 2017/18 Actual	Third Quarter 2017/18 Actual	Fourth Quarter 2017/18 Actual	Year to date: 30 June 2018 Actual
R thousands							
Collection Rate	88.1%	86.0%	39.9%	71.4%	59.8%	62.1%	55.6%
Property rates	90.0%	88.4%	56.3%	78.9%	98.8%	68.8%	72.7%
Service charges - Total	88.6%	86.9%	36.6%	70.6%	53.0%	61.1%	52.1%
Service charges - electricity revenue	89.8%	90.9%	31.0%	71.6%	44.7%	63.5%	47.2%
Service charges - water revenue	87.1%	78.3%	57.8%	52.4%	62.4%	56.9%	57.2%
Service charges - sanitation revenue	84.6%	81.3%	50.9%	67.5%	81.6%	52.6%	61.5%
Service charges - refuse revenue	85.0%	81.8%	55.2%	70.1%	95.1%	47.5%	64.1%
Service charges - other	122.1%	215.7%	161.2%	808.2%	1145.2%	847.4%	438.5%
Interest earned - outstanding debtors	59.6%	50.8%	53.1%	53.0%	64.9%	43.4%	53.5%

Source: National Treasury Local Government Database

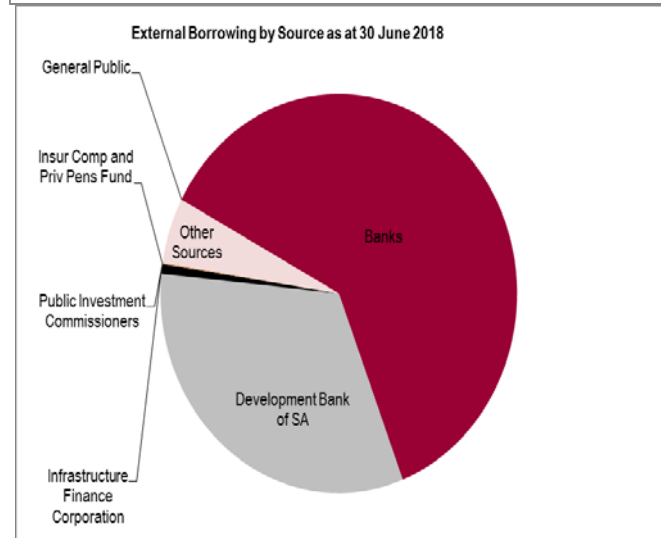
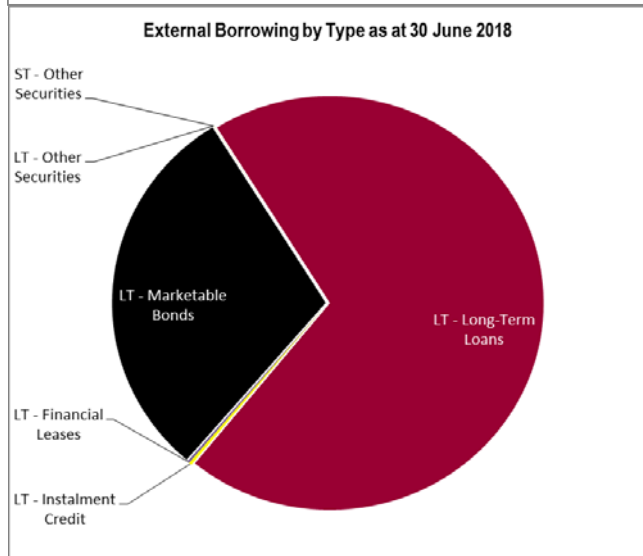
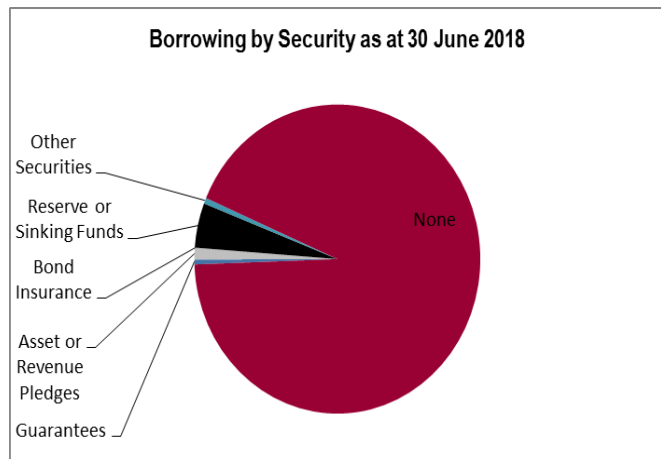
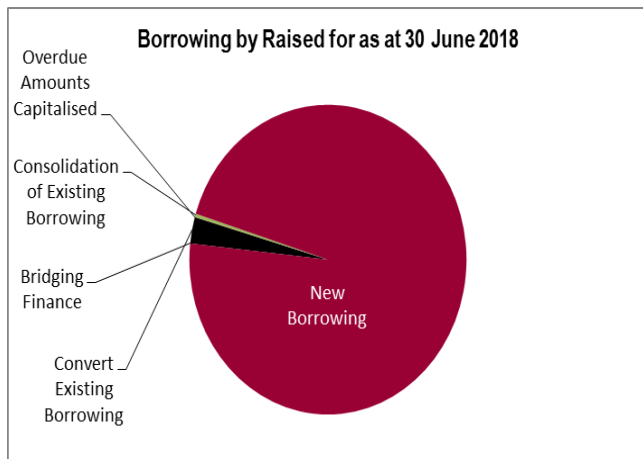
13. Aggregated municipal creditors age analysis

Creditors Age Analysis as at 30 June 2018

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Bulk Electricity	8 033 696	41.3%	895 261	4.6%	1 187 893	6.1%	9 316 889	47.9%	19 433 739	38.1%
Bulk Water	2 045 648	24.5%	249 724	3.0%	571 291	6.9%	5 479 307	65.7%	8 345 969	16.4%
PAYE deductions	461 527	76.8%	14 698	2.5%	13 697	2.3%	110 696	18.4%	600 618	1.2%
VAT (output less input)	38 070	85.4%	2 308	5.2%	1 754	3.9%	2 469	5.5%	44 602	0.1%
Pensions / Retirement	365 698	60.6%	23 498	3.9%	18 521	3.1%	195 578	32.4%	603 295	1.2%
Loan repayments	604 793	48.6%	6	-	41 494	3.3%	597 798	48.1%	1 244 091	2.4%
Trade Creditors	10 195 487	76.4%	682 782	5.1%	469 466	3.5%	1 989 966	14.9%	13 337 701	26.1%
Auditor-General	18 241	13.1%	7 141	5.1%	3 281	2.4%	110 389	79.4%	139 052	0.3%
Other	5 911 750	80.9%	101 018	1.4%	39 080	0.5%	1 257 667	17.2%	7 309 515	14.3%
Total	27 674 910	54.2%	1 976 436	3.9%	2 346 479	4.6%	19 060 759	37.3%	51 058 583	100.0%
Per Province										
Eastern Cape	842 083	59.0%	99 809	7.0%	53 600	3.8%	431 535	30.2%	1 427 027	2.8%
Free State	664 134	6.9%	267 059	2.8%	280 399	2.9%	8 465 015	87.5%	9 676 606	19.0%
Gauteng	16 931 810	86.0%	530 411	2.7%	1 487 693	7.6%	734 796	3.7%	19 684 710	38.6%
Kwazulu-Natal	5 142 801	80.1%	138 889	2.2%	86 113	1.3%	1 050 417	16.4%	6 418 220	12.6%
Limpopo	791 799	33.7%	53 241	2.3%	36 594	1.6%	1 467 534	62.5%	2 349 168	4.6%
Mpumalanga	1 434 025	20.5%	716 933	10.3%	255 121	3.7%	4 591 728	65.6%	6 997 808	13.7%
North West	296 761	17.6%	102 609	6.1%	87 754	5.2%	1 199 188	71.1%	1 686 311	3.3%
Northern Cape	332 060	21.9%	61 113	4.0%	56 557	3.7%	1 063 731	70.3%	1 513 461	3.0%
Western Cape	1 239 438	95.0%	6 372	0.5%	2 647	0.2%	56 814	4.4%	1 305 271	2.6%
Total	27 674 910	54.2%	1 976 436	3.9%	2 346 479	4.6%	19 060 759	37.3%	51 058 583	100.0%

Source: National Treasury Local Government Database

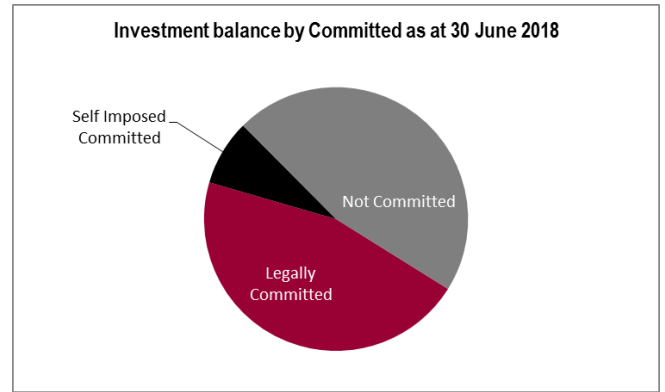
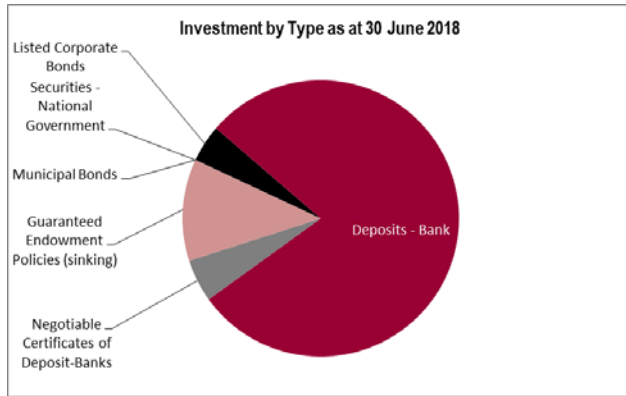
14. Borrowing instruments



Type	Balance (R'000)
ST - Bank Overdraft	0
ST - Other Short-Term Loans	0
ST - Marketable Bonds	0
ST - Non-Marketable Bonds	0
ST - Other Securities	6 275
LT - Long-Term Loans	43 621 354
LT - Instalment Credit	143 155
LT - Financial Leases	104 260
LT - Marketable Bonds	18 640 352
LT - Non-Marketable Bonds	0
LT - Other Securities	711
TOTAL	62 516 107

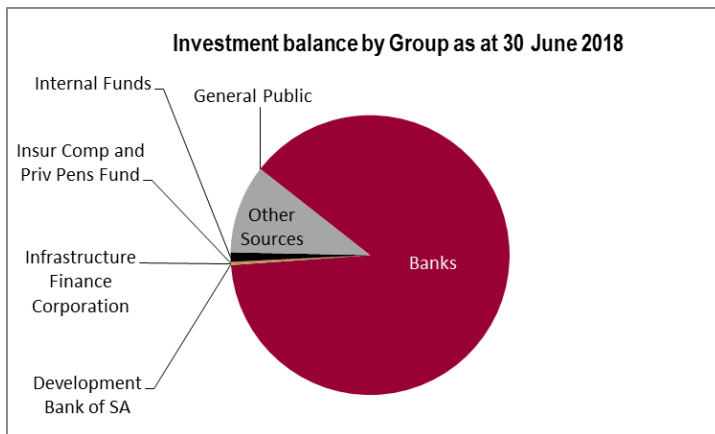
Source	Balance (R'000)
General Public	1 443
Banks	38 372 985
Development Bank of SA	20 260 748
Infrastructure Finance Corporation	495 098
Public Investment Commissioners	10 664
Insur Comp and Priv Pens Fund	55 829
Municipal Pension Funds	0
Other Public Pension Funds	0
Unit Trusts	0
Internal Funds	0
Other Sources	3 319 340
TOTAL	62 516 107

15. Investment instruments



Type	Balance (R'000)
Securities - National Government	145
Listed Corporate Bonds	1 440 065
Deposits - Bank	25 960 593
Deposits-Public Investment Commissioners	0
Deposits-Corporation for Public Deposits	0
Bankers Acceptance Certificates	0
Negotiable Certificates of Deposit-Banks	1 647 290
Guaranteed Endowment Policies (sinking)	3 925 607
Repurchase Agreements - Banks	0
Municipal Bonds	711
TOTAL	32 974 411

Committed	Balance (R'000)
Legally Committed	15 035 854
Self Imposed Committed	2 660 665
Not Committed	15 277 892
TOTAL	32 974 411



Group	Balance (R'000)
General Public	3 912
Banks	29 113 694
Development Bank of SA	43 937
Infrastructure Finance Corporation	8 502
Public Investment Commissioners	0
Insur Comp and Priv Pens Fund	71 482
Municipal Pension Funds	0
Other Public Pension Funds	0
Unit Trusts	0
Internal Funds	357 640
Other Sources	3 375 244
TOTAL	32 974 411

16. Conditional grants transfers, payments and expenditure for the period ended 30 June 2018

4th Quarter Ended 30 June 2018

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

Summary

	Division of revenue Act No. 10 of 2017	Adjustment (Mid year)	Other Adjustments	Total Available 2017/18	Year to date		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		YTD Expenditure		% Changes from 3rd to 4th Q		% Changes for the 4th Q		Approved Roll Over	
					Approved payment schedule	Transferred to municipalities for direct grants	Actual expenditure National Department by 30 September 2017	Actual expenditure by municipalities by 30 September 2017	Actual expenditure National Department by 31 December 2017	Actual expenditure by municipalities by 31 December 2017	Actual expenditure National Department by 31 March 2018	Actual expenditure by municipalities by 31 March 2018	Actual expenditure National Department by 30 June 2018	Actual expenditure by municipalities by 30 June 2018	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 2017/18	YTD expenditure by municipalities
R thousands																						
National Treasury (Vote 10)																						
Local Government Financial Management Grant	502 006	-	-	502 006	502 006	502 006	87 066	108 101	143 080	141 256	108 783	102 901	124 098	132 082	463 027	484 340	14.1%	28.4%	92.2%	96.5%	1 081	-
Infrastructure Skills Development Grant	140 774	-	-	140 774	140 774	140 774	26 743	32 342	28 187	14 507	27 439	19 286	29 667	57 771	112 036	123 906	8.1%	199.5%	79.6%	88.0%	903	858
Integrated City Development Grant	292 119	-	-	292 119	-	-	-	-	-	39 490	-	44 357	-	107 033	-	217 144	-	-	-	74.3%	4 858	2 319
Neighbourhood Development Partnership (Schedule 5B)	663 390	-	-	663 390	663 390	663 390	68 359	54 727	73 358	136 846	166 305	135 843	194 414	190 292	502 436	517 708	16.9%	40.1%	75.7%	78.0%	28	-
Neighbourhood Development Partnership (Schedule 6B)	27 744	-	-	27 744	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sub-Total Vote	1 626 033	-	-	1 626 033	1 333 914	1 306 170	182 168	221 434	244 625	332 099	302 527	302 387	348 179	487 178	1 077 499	1 343 097	15.1%	61.1%	67.4%	84.0%	6 870	3 177
Cooperative Governance (Vote 3)																						
Municipal Systems Improvement Grant (Schedule 5B)	103 249	(6 986)	-	96 263	96 263	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipal Systems Improvement Grant (Schedule 6B)	103 249	(6 986)	-	96 263	96 263	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipal Disaster Grant	-	341 373	-	341 373	341 373	341 373	1 174	1 174	3 925	10 837	16 137	6 712	117 609	119 559	138 845	138 282	628.6%	1681.3%	40.7%	40.5%	-	-
Municipal Disaster Recovery Grant	-	26 147	-	26 147	26 147	26 147	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipal Democratisation Transition Grant (Schedule 5B)	111 856	27 858	-	139 714	111 856	139 714	4 859	17 446	9 873	25 222	22 009	27 205	-	52 932	36 741	122 805	(100.0%)	94.6%	26.3%	87.9%	32 283	3 237
Municipal Democratisation Transition Grant (Schedule 6B)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sub-Total Vote	318 354	381 406	-	699 760	671 903	507 234	6 033	18 620	13 798	36 059	38 146	33 917	117 609	172 492	175 586	261 087	208.3%	408.6%	29.1%	43.3%	32 283	3 237
Transport (Vote 37)																						
Public Transport Infrastructure and Systems Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Transport Network Operations Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Transport Network Grant	6 159 560	(52 502)	-	6 107 058	6 107 058	6 107 058	395 633	557 589	1 232 074	1 386 316	871 703	999 255	1 904 651	1 477 725	4 404 261	4 420 885	118.5%	47.9%	72.1%	72.4%	104 407	16 452
Rural Road Assets Management Systems Grant	107 309	-	-	107 309	107 309	107 309	12 616	10 272	24 550	21 487	19 535	19 192	27 030	45 349	83 731	96 320	38.4%	136.4%	78.0%	89.8%	2 196	1 258
Sub-Total Vote	6 266 869	(52 502)	-	6 214 367	6 214 367	6 214 367	408 249	567 861	1 256 624	1 407 803	891 238	1 018 447	1 931 681	1 523 095	4 487 992	4 517 205	116.8%	49.6%	72.2%	72.7%	106 603	17 710
Public Works (Vote 6)																						
Expanded Public Works Programme Integrated Grant (Municipally)	691 447	-	-	691 447	691 447	691 447	92 680	170 017	172 538	226 570	132 202	173 170	101 041	134 661	498 461	704 419	(23.6%)	(22.2%)	72.1%	101.9%	545	416
Sub-Total Vote	691 447	-	-	691 447	691 447	691 447	92 680	170 017	172 538	226 570	132 202	173 170	101 041	134 661	498 461	704 419	(23.6%)	(22.2%)	72.1%	101.9%	545	416
Energy (Vote 29)																						
Integrated National Electrification Programme (Municipal) Grant	2 087 048	-	-	2 087 048	2 087 048	2 087 048	281 454	321 450	325 344	422 893	381 049	357 469	585 982	781 147	1 573 829	1 882 959	53.8%	118.5%	75.4%	90.2%	59 983	36 001
Integrated National Electrification Programme (Allocation in-kind) Grant	3 846 154	-	-	3 846 154	3 846 154	3 846 154	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Backlogs in the Electrification of Clinics and Schools (Allocation in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy Efficiency and Demand Side Management (Municipal) Grant	203 236	-	-	203 236	203 236	203 236	9 145	4 553	23 013	27 995	60 227	52 024	53 662	73 547	146 047	158 119	(10.9%)	41.4%	71.9%	77.8%	4 086	2 699
Energy Efficiency and Demand Side Management (Eskom) Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sub-Total Vote	6 136 438	-	-	6 136 438	6 136 438	2 290 284	290 599	326 002	348 357	450 888	441 276	409 493	639 644	854 694	1 719 876	2 041 078	45.0%	108.7%	75.1%	89.1%	64 069	38 700
Water Affairs (Vote 38)																						
Backlogs in Water and Sanitation at Clinics and Schools Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regional Bulk Infrastructure Grant (Schedule 5B)	1 865 000	-	-	1 865 000	1 865 000	1 829 002	287 408	337 450	313 577	303 977	221 695	245 673	638 970	655 680	1 461 650	1 542 779	188.2%	166.9%	78.4%	82.7%	52 685	-
Regional Bulk Infrastructure Grant (Schedule 6B)	2 773 539	200 000	-	2 973 539	2 973 539	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Services Operating and Transfer Subsidy Grant (Schedule 5B)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Services Operating and Transfer Subsidy Grant (Schedule 6B)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipal Water Infrastructure Grant (Schedule 5B)	-	-	-	-	-	-	-	13 359	-	1 239	-	-	-	-	14 598	-	-	-	-	-	-	-
Municipal Water Infrastructure Grant (Schedule 6B)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bucket Eradication Programme Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant (Schedule 5B)	3 329 464	-	-	3 329 464	3 329 464	3 305 237	126 460	335 109	512 975	658 322	675 189	572 912	1 193 334	1 052 745	2 507 958	2 619 087	76.7%	83.8%	75.3%	78.7%	149 423	34 818
Water Services Infrastructure Grant (Schedule 6B)	587 122	264 933	-	852 055	852 055	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sub-Total Vote	8 555 125	464 933	-	9 020 058	9 020 058	5 134 239	413 868	685 919	826 552	963 537	896 884	818 584	1 832 304	1 708 425	3 969 608	4 176 465	104.3%	108.7%	76.4%	80.4%	202 108	34 818
Sport and Recreation South Africa (Vote 19)																						
2013 Africa Cup of Nations Host City Operating Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2014 African Nations Championship Host City Operating Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sub-Total Vote	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Human Settlements (Vote 31)																						
Rural Households Infrastructure Grant (Schedule 5B)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rural Households Infrastructure Grant (Schedule 6B)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipal Human Settlements Capacity Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sub-Total Vote	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sub-Total	23 594 266	793 837	-	24 388 103	24 068 126	16 143 741	1 393 597	1 989 953	2 862 494	3 416 956	2 702 273	2 755 999	4 970 658	4 880 544	11 929 022	13 043 352	83.9%	77.1%	71.9%	78.6%	412 478	98 058
Cooperative Governance (Vote 3)																						
Municipal Infrastructure Grant	15 891 252	-	-	15 891 252	15 892 752	15 871 133	2 627 863	2 584 460	3 924 788	4 359 684	3 091 674	3 044 017	4 897 325	4 977 939	14 541 650	14 966 101	58.4%	63.5%	91.5%	94.2%	401 707	138 079
Sub-Total Vote	15 891 252	-	-	15 891 252	15 892 752	15 871 133	2 627 863	2 584 460	3 924 788	4 359 684	3 091 674	3 044 017	4 897 325	4 977 939	14 541 650	14 966 101	58.4%	63.5%	91.5%	94.2%	401 707	138 079
Sub-Total	15 891 252	-	-	15 891 252	15 892 752	15 871 133	2 627 863	2 584 460	3 924 788	4 359 684	3 091 											

17. Over- and underspending of budgets for period ended 30 June 2018

Over- and underspending of expenditure as at 30 June 2018

R thousands	Main appropriation	Adjusted Budget	Year to date: 30 June 2018	Total Expenditure as % of main appropriation	Total Expenditure as % of adjusted budget	(Over)	Under	(Over) as % of adjusted budget	Under as % of adjusted budget
Summary per Province									
Eastern Cape	39 598 186	40 105 963	34 256 640	86.5%	85.4%	(254 308)	6 103 631	(0.6%)	15.2%
Free State	20 370 993	20 379 201	14 897 032	73.1%	73.1%	(10 018)	5 492 187	(0.0%)	26.9%
Gauteng	144 930 310	143 188 748	130 845 109	90.3%	91.4%	-	12 343 640	-	8.6%
Kwazulu-Natal	73 259 405	73 682 811	85 474 539	116.7%	116.0%	(21 954 346)	10 162 618	(29.8%)	13.8%
Limpopo	22 060 723	22 254 217	17 006 454	77.1%	76.4%	(33 323)	5 281 085	(0.1%)	23.7%
Mpumalanga	21 002 781	21 353 303	15 789 018	75.2%	73.9%	(25 187)	5 589 472	(0.1%)	26.2%
North West	21 568 953	22 006 940	12 585 032	58.3%	57.2%	(203 885)	9 625 793	(0.9%)	43.7%
Northern Cape	8 013 001	8 176 138	6 246 041	77.9%	76.4%	(82 679)	2 012 776	(1.0%)	24.6%
Western Cape	66 093 431	66 840 713	56 681 206	85.8%	84.8%	(62 793)	10 222 299	(0.1%)	15.3%
Total National	416 897 780	417 988 034	373 781 072	89.7%	89.4%	(22 626 540)	66 833 502	(5.4%)	16.0%
					Net		44 206 962		

Source: National Treasury Local Government database

Analysis of Over- and underspending of expenditure for 2014/15 - 2017/18

R thousands	2014/15			2015/16			2016/17			2017/18		
	(Over)	Under	Nett	(Over)	Under	Nett	(Over)	Under	Nett	(Over)	Under	Nett
Total	(1 913 463)	41 282 835	39 369 372	(3 079 327)	43 699 930	40 620 603	(1 766 257)	53 093 175	51 326 919	(22 626 540)	66 833 502	44 206 962
Capital	(1 183 968)	12 870 425	11 686 457	(1 037 171)	13 408 789	12 371 618	(1 389 980)	15 828 308	14 438 328	(8 186 799)	20 812 583	12 625 783
Operating	(1 924 357)	29 607 272	27 682 915	(3 053 249)	31 302 234	28 248 985	(1 482 741)	38 371 331	36 888 591	(15 108 441)	46 689 620	31 581 179

Source: National Treasury Local Government database

Percentage Over- and underspending of expenditure for 2014/15 - 2017/18

Percentage	2014/15		2015/16		2016/17		2017/18	
	(Over)	Under	(Over)	Under	(Over)	Under	(Over)	Under
Total	(.6%)	12.3%	(.8%)	12.0%	(.4%)	13.3%	(5.4%)	16.0%
Capital	(1.9%)	20.4%	(1.6%)	20.6%	(2.0%)	23.0%	(11.5%)	29.2%
Operating	(.7%)	10.9%	(1.0%)	10.4%	(.5%)	11.6%	(4.4%)	13.5%

Source: National Treasury Local Government database

Aggregated conditional grants over- and underspending as at 30 June 2018

R thousands	Adjusted allocation	Transfers	Year to date: 30 June 2018	Total Expenditure as % of Adjusted allocation	Total Expenditure as % of Transfers	(Over)	Under	(Over) as % of Transfers	Under as % of Transfers
Summary per Province									
Eastern Cape	5 356 926	5 327 754	4 962 682	92.6%	93.1%	(167 964)	533 036	(3.2%)	10.0%
Free State	1 566 085	1 539 718	1 192 420	76.1%	77.4%	(38 770)	386 067	(2.5%)	25.1%
Gauteng	3 976 911	3 784 180	3 076 112	77.3%	81.3%	(29 578)	737 646	(0.8%)	19.5%
Kwazulu-Natal	7 233 746	7 160 583	6 573 396	90.9%	91.8%	(104 132)	691 318	(1.5%)	9.7%
Limpopo	4 827 446	4 812 398	4 421 810	91.6%	91.9%	(69 389)	459 977	(1.4%)	9.6%
Mpumalanga	3 030 486	2 998 295	2 861 553	94.4%	95.4%	(38 368)	175 111	(1.3%)	5.8%
North West	2 888 247	2 876 093	1 967 488	68.1%	68.4%	(38 890)	947 495	(1.4%)	32.9%
Northern Cape	1 256 267	1 248 980	1 093 306	87.0%	87.5%	(7 870)	163 545	(0.6%)	13.1%
Western Cape	2 347 486	2 266 873	1 860 684	79.3%	82.1%	(15 815)	422 003	(0.7%)	18.6%
Total	32 483 600	32 014 874	28 009 452	86.2%	87.5%	(510 776)	4 516 198	(1.6%)	14.1%
					Nett		4 005 422		

Source: National Treasury Local Government Database

Over- and under collection of total revenue as at 30 June 2018

	Main appropriation	Adjusted Budget	Year to date: 30 June 2018	Total Revenue as % of main appropriation	Total Revenue as % of adjusted budget	(Over)	Under	(Over) as % of adjusted budget	Under as % of adjusted budget
R thousands									
Summary per Province									
Eastern Cape	38 492 742	38 907 107	36 758 661	95.5%	94.5%	(2 248 090)	4 396 535	(5.8%)	11.3%
Free State	19 622 031	19 308 478	15 510 066	79.0%	80.3%	(121 121)	3 919 532	(0.6%)	20.3%
Gauteng	145 828 439	143 639 493	134 424 817	92.2%	93.6%	-	9 214 677	-	6.4%
Kwazulu-Natal	73 376 825	72 645 923	93 349 881	127.2%	128.5%	(27 291 999)	6 588 041	(37.6%)	9.1%
Limpopo	22 648 658	22 099 980	18 414 237	81.3%	83.3%	(462 506)	4 148 249	(2.1%)	18.8%
Mpumalanga	19 869 619	19 851 591	27 214 995	137.0%	137.1%	(8 645 279)	1 281 876	(43.5%)	6.5%
North West	20 096 127	20 294 478	14 264 197	71.0%	70.3%	(382 382)	6 412 663	(1.9%)	31.6%
Northern Cape	7 695 920	7 698 234	11 240 492	146.1%	146.0%	(4 261 918)	719 660	(55.4%)	9.3%
Western Cape	65 541 336	66 022 913	61 899 936	94.4%	93.8%	(69 769)	4 192 747	(0.1%)	6.4%
Total National	413 171 698	410 468 197	413 077 281	100.0%	100.6%	(43 483 064)	40 873 980	(10.6%)	10.0%
						Net	(2 609 084)		

Source: National Treasury Local Government Database

Over- and under collection of capital revenue as at 30 June 2018

	Main appropriation	Adjusted Budget	Year to date: 30 June 2018	Total Revenue as % of main appropriation	Total Revenue as % of adjusted budget	(Over)	Under	(Over) as % of adjusted budget	Under as % of adjusted budget
R thousands									
Summary per Province									
Eastern Cape	8 805 888	9 068 416	7 339 443	83.3%	80.9%	(228 781)	1 957 755	(2.5%)	21.6%
Free State	2 821 395	2 902 269	1 660 769	58.9%	57.2%	(9 150)	1 250 650	(0.3%)	43.1%
Gauteng	20 419 616	18 993 241	14 635 959	71.7%	77.1%	-	4 357 282	-	22.9%
Kwazulu-Natal	14 570 998	14 708 241	17 173 000	117.9%	116.8%	(7 324 146)	4 859 387	(49.8%)	33.0%
Limpopo	6 261 795	6 243 042	4 279 314	68.3%	68.5%	(74 726)	2 038 454	(1.2%)	32.7%
Mpumalanga	3 152 048	3 195 963	2 408 377	76.4%	75.4%	(71 368)	858 954	(2.2%)	26.9%
North West	3 107 218	3 227 961	2 143 370	69.0%	66.4%	(431 213)	1 515 804	(13.4%)	47.0%
Northern Cape	1 391 803	1 437 911	1 045 700	75.1%	72.7%	(47 415)	439 627	(3.3%)	30.6%
Western Cape	10 092 333	11 604 299	8 069 629	80.0%	69.5%	-	3 534 670	-	30.5%
Total National	70 623 096	71 381 344	58 755 560	83.2%	82.3%	(8 186 799)	20 812 583	(11.5%)	29.2%
						Net	12 625 783		

Source: National Treasury Local Government Database

Over- and under collection of operating revenue as at 30 June 2018

	Main appropriation	Adjusted Budget	Year to date: 30 June 2018	Total Revenue as % of main appropriation	Total Revenue as % of adjusted budget	(Over)	Under	(Over) as % of adjusted budget	Under as % of adjusted budget
R thousands									
Summary per Province									
Eastern Cape	29 686 854	29 838 690	29 419 219	99.1%	98.6%	(2 348 830)	2 768 302	(7.9%)	9.3%
Free State	16 800 636	16 406 209	13 849 296	82.4%	84.4%	(169 380)	2 726 292	(1.0%)	16.6%
Gauteng	125 408 823	124 646 252	119 788 857	95.5%	96.1%	(12 214)	4 869 609	(0.0%)	3.9%
Kwazulu-Natal	58 805 827	57 937 682	76 176 882	129.5%	131.5%	(20 304 055)	2 064 855	(35.0%)	3.6%
Limpopo	16 386 863	15 856 937	14 134 923	86.3%	89.1%	(1 027 120)	2 749 135	(6.5%)	17.3%
Mpumalanga	16 717 571	16 655 628	24 806 618	148.4%	148.9%	(8 859 607)	708 618	(53.2%)	4.3%
North West	16 988 909	17 066 517	12 120 827	71.3%	71.0%	(243 760)	5 189 451	(1.4%)	30.4%
Northern Cape	6 304 117	6 260 323	10 194 792	161.7%	162.8%	(4 350 595)	416 126	(69.5%)	6.6%
Western Cape	55 449 003	54 418 614	53 830 307	97.1%	98.9%	(672 863)	1 261 170	(1.2%)	2.3%
Total National	342 548 602	339 086 853	354 321 720	103.4%	104.5%	(37 988 424)	22 753 557	(11.2%)	6.7%
						Net	(15 234 867)		

Source: National Treasury Local Government Database