



national treasury

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National Treasury
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PRESS RELEASE

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**Local Government Revenue and Expenditure: First Quarter Local Government
Section 71 Report
For the period: 1 July 2014 – 30 September 2014**

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

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

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

KEY TRENDS:

Aggregate trends

1. On aggregate, municipalities spent 19.8 per cent, or R66.7 billion, of the total adopted budget of R336.8 billion as at 30 September 2014 (first quarter YTD results for the 2014/15 financial year). In respect of revenue, aggregate billing and other revenue amounted to 24.1 per cent, or R80.7 billion, of the total adopted revenue budget of R335.7 billion.
2. In the period under review, capital expenditure amounted to R7.5 billion or 12 per cent of the main capital budget of R62.5 billion. Performance has remained constant between 2013/14 and 2014/15 fiscal years.
3. Of the operating expenditure budget amounting to R273.1 billion, R73.2 billion (26.2 per cent) was spent by 30 September 2014.
4. Monthly budgeted operational and capital expenditure projections submitted by all municipalities as supporting tables to the adopted budgets, indicate that there is an under performance of 2.5 per cent or R1.8 billion on revenue collection, 9.9 per cent or R6.6 billion on operational expenditure and 30.6 per cent or R3.3 billion on capital expenditure.

5. Municipalities have budgeted for salaries and wages expenditure for R76.9 billion for the 2014/15 municipal financial year. This represents 28.1 per cent of their total operational budget of R273.1 billion. As at 30 September 2014 spending is R18.6 billion or 24.2 per cent.
6. Aggregated year-to-date expenditure reported by metropolitan municipalities amounts to R41.3 billion or 21.1 per cent. The aggregated adopted capital budget for metros in the 2014/15 financial year was R34.6 billion of which they have spent 11.2 per cent or R3.9 billion compared to R2.9 billion reported in the first quarter of 2013/14 financial year.
7. When billed revenue is measured against their adopted budgets, the performance of Metros shows surpluses across all four core services for the first quarter 2014/15. This does not take into account the collection rate:
 - Water revenue billed was R4.9 billion against expenditure of R4.2 billion;
 - Electricity revenue billed was R17 billion against expenditure of R16.2 billion;
 - The revenue billed for waste water management was R2.0 billion against expenditure of R1.17 billion, and
 - Levies for waste management billed were R1.7 billion against expenditure R1.4 billion.
8. Similarly the performance against the adopted budget for the four core services for the secondary cities for the first quarter 2014/15 also shows surpluses against billed revenue without taking into account the collection rate:
 - Water revenue billed was R1.2 billion against expenditure of R950 million;
 - Electricity revenue billed was R4.0 billion against expenditure of R3.5 billion;
 - The revenue billed for waste water management was R627 million against expenditure of R275 million; and
 - Levies for waste management billed were R541 million against expenditure of R303 million.
9. Aggregate municipal consumer debts were R98 billion as at 30 September 2014. The amount for outstanding debtors for government represents 5.6 per cent or R5.4 billion of the total outstanding debtors. The largest component relates to households which accounts for 58.6 per cent or R57.6 billion.
10. It needs to be acknowledged that not all the outstanding debt of R98 billion is realistically collectable as these amounts are inclusive of debt older than 90 days (historic debt that has accumulated over an extended period), interest on arrears and other recoveries.
11. Metropolitan municipalities are owed R54.7 billion in outstanding debt as at 30 September 2014. This represents an increase of R4.9 billion, or 4.0 per cent, from the first quarter of the 2013/14 financial year. Compared to the previous quarter's publication, there is a slight increase of R1.8 billion. The City of Johannesburg is still owed the largest amount at R17.5 billion. This is followed by Ekurhuleni Metro at R10.6 billion, Cape Town at R6.6 billion and City of Tshwane at R6.5 billion. The three Gauteng metros constitute 63 per cent of the total debt owed to all eight metros across the country.
12. Households are reported to account for R30.6 billion or 56.1 per cent of outstanding debt to metros, followed by businesses which account for R15.4 billion or 28.2 per cent. Debt owed by government agencies is approximately R1.5 billion or 2.8 per cent of the total outstanding debt owed to metros.
13. Secondary cities are owed R19.1 billion in outstanding consumer debt. The majority of debt is owed by households which amount to R11.1 billion or 58.2 per cent of the total outstanding debt. Out of the total debt of R19.1 billion, R15.1 billion or 79.2 per cent has

been outstanding for more than 90 days. This represents an increase of 15.8 per cent from the R16.4 billion reported in the corresponding period in the 2013/14 financial year.

14. Municipalities owed R22.5 billion as at 30 September 2014, an overall decrease of R2.6 billion on the R25.1 billion reported in the fourth quarter of 2013/14. Free State has the highest percentage of outstanding creditors greater than 90 days at 71.8 per cent, followed by both Limpopo at 64.6 per cent and North West at 64.3 per cent respectively. The year-on-year increase in outstanding creditors could be an indication that municipalities are experiencing liquidity and cash challenges.
15. The aggregated year-to-date actual collection rate is 90.2 per cent compared to an adopted budgeted collection rate of 90.7 per cent. It is suspected that the reported collection rate is distorted owing to reporting inconsistencies on cash flow movements of municipalities.
16. At the inception of the financial year, the metros budgeted for an adopted collection rate of 92.5 per cent and achieved an actual collection of 95.6 per cent which is 3 percentage points better than the original target.
17. The secondary cities reported collection against billed revenue at 97.5 per cent which is 10 percentage points more than the adopted budgeted target of 86.9 per cent.
18. The total balance on borrowing for all municipalities equates to R55.9 billion as at 30 September 2014. This includes long term loans of R35.7 billion, short term marketable bonds of R4.1 billion, long term marketable bonds of R14.2 billion. The balance represents other short and long term financing instruments.
19. As at 30 September 2014, the total investments made by municipalities equates to R24.5 billion. This is R3.4 billion more than the R21.1 billion reported in the previous quarter. Investments include bank deposits of R18.0 billion, guaranteed endowment policies (sinking funds) of R3.5 billion, negotiable certificates of deposits at banks of R2.3 billion, listed corporate bonds of R642 million and some smaller investments.
20. All municipalities are now required to report on their quarterly targets for service delivery (non-financial performance) with effect from 1 July 2014. This is a new requirement and the poor response is an indication that this reporting is not yet institutionalised as part of the Section 71 reporting framework. A concerted effort to collect the information from the metros and secondary cities has been made.

Conditional Grants

21. The 2014/15 Division of Revenue Act (Act No.10 of 2014) provides for the equitable distribution of nationally raised revenue towards the three spheres of government (National, Provincial and Local government). The Division of Revenue Act (DoRA) further provides that all conditional grants allocated to municipalities must be spent in terms of purpose and subject to the conditions.
22. Amongst others, the conditions set in DoRA require municipalities to report monthly and quarterly information on grant amounts received, spent, withheld and stopped in accordance with sections 71 and 74 of the MFMA.
23. During the 2014/15 financial year, an amount of R32.9 billion was published as conditional transfers (both direct and indirect transfers) to the local sphere of government in the Division of Revenue Act, 2014 (Act No.10 of 2014).
24. The allocation excludes the unconditional transfer of Equitable Share (ES), General Fuel Levy Share, Urban Settlement Development Grant (USDG) and Integrated City Development Grant (ICDG) for R44.5 billion, R10.1 billion, R10.3 billion and R225 million respectively. The Equitable Share allocation is an unconditional grant to municipalities which includes the RSC Levies Replacement (R4.1 billion) and the special contribution towards the Councilor Remuneration (R935 million). The USDG programme supplements

the capital revenue of metropolitan (metros) municipalities in order to support the national settlement development programme, focusing on poor households, while the ICDG provides a financial incentive for metros to integrate the available infrastructure investment regulatory instruments to achieve a more compact urban spatial form.

25. For 2014/15 financial year DoRA has introduced three grants namely the Municipal Human Capacity Grant (MHCG), Municipal Water Infrastructure Grant (MWIG) which is a schedule 6B and the Municipal Disaster Recovery Grant (MDRG). The MHCG and MWIG were introduced in support of the government priority to eradicate the bucket sanitation backlog and these grants will be administered by Department of Human Settlement and the Department of Water Affairs respectively. The MDRG has been introduced in order to assist in rehabilitating and reconstructing municipal infrastructure damaged during disasters.
26. Total conditional and unconditional allocation earmarked towards local government amounts to R98.5 billion. Of these total funds, R363.6 million has been set aside in the event that disaster takes place in any of the municipalities.
27. The first quarter reporting against conditional grant provides for the expenditure performance of municipalities as reported by the transferring national officers (TNO) responsible for the administration of different grant programmes.
28. An amount of R7.8 billion was transferred by the national departments administering the grants to municipalities for the first quarter. The amount constitutes 21.6 per cent of the total direct conditional grant allocations of R32.9 billion excluding the schedule 4 allocation.
29. According to expenditure reports provided by the national departments, 15.2 per cent was spent against the direct conditional allocation as at 30 September 2014. Importantly, this performance excludes the USDG, ICDG and indirect grants. Reporting against USDG and ICDG grant for the receiving metropolitan municipalities is reported as part of the total capital budget for the respective cities.
30. Aggregated expenditure reported by municipalities as at 30 September 2014 is 16.5 per cent or R4.2 billion of the R32.9 billion.
31. The first quarter reflects under-performance against grant since most municipalities have reported expenditure that is lower than 20 per cent against the transferred funds. A number of factors attributes to the low expenditure performance in the first quarter. These include the delays with the implementation of project since municipalities are concluding the preparation of the Annual Financial Statements, transfer delays because of late submission of business plans, late registration of projects, delays in the supply chain processes and focus on last year's unspent grants.
32. The lowest performing grants in the first quarter are the Water Services Operating and Transfer Subsidy Grant (WSOS) and Public Transport Network operating Grant (PTNOG) with expenditure of less than 15 per cent reported by both the National Departments and the municipalities for the period under review. The reason for under-performance is because municipalities were not ready to implement the projects at the beginning of the municipal financial year.
33. Note that the Department of Human Settlement did not transfer any funds from the Rural Households Infrastructure Grant and the Municipal Human Settlement Capacity Grant since the department is anticipating changing the scope of the programme. The department is currently in violation of the DoRA and there should be an engagement with the department in this regard.
34. In the current year, the national transferring officers are responsible for managing in-direct grants to the value of R7.7 billion. This amount includes the Regional Bulk Infrastructure Grant, Eskom's Integrated National Electrification Programme, Neighborhood Development Partnership Grant, Water Services and Operating Subsidy, Municipal Water Infrastructure Grant and the Rural Household Infrastructure Grant.

35. Performance monitoring for the grants mentioned in point 34 above does not form part of the section 71 publications due to the fact that municipalities are not the recipients of the allocated funds.
36. A summary of key aggregated information is included in the tables in **Annexure A**.

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

ENDS

NOTE TO EDITORS:

- This information is published in terms of Sections 71 of the Municipal Finance Management Act, 2003 (Act No. 56 of 2003) (MFMA) and 30(3) of the 2014 Division of Revenue Act. The budgeted figures shown are based on the 2014/15 adopted budgets approved by municipal councils.
- In terms of the process, Municipal Managers and Chief Financial Officers are required to sign and submit data to the National Treasury by 14 October 2014. Any queries on the figures in these statements should therefore be referred to the relevant Municipal Manager or Chief Financial Officer. Queries on conditional grants may be referred to the national department responsible for administering the grant.
- A municipal budget must be funded in terms of Section 18 of the MFMA before a municipal Council can adopt that budget for implementation. A funded budget is essentially a budget that is funded by a combination of cash derived either from realistically anticipated revenues to be collected in that year and cash backed surpluses of previous years. It is a common practice amongst most municipalities when preparing their annual budgets to overstate or inflate revenue projections, either to reflect a surplus or on the surface to show that excess expenditure requirements are adequately covered by revenues to be collected. Hence, the revenue estimates are seldom underpinned by realistic or realisable revenue assumptions resulting in municipalities not being able to collect this revenue and therefore finding themselves in cash flow difficulties. Should such situations arise, municipalities must adjust expenditure downwards to ensure that there is sufficient cash to meet these commitments.
- This first quarter publication covers 278 municipalities on financial information and 272 municipalities on conditional grant information.

STRUCTURE OF INFORMATION RELEASED:

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

- Municipal Budget Statements:
 - a. Cash Flow closing balances as at 30 September 2014,
 - b. High-level summary of revenue for 278 municipalities, and
 - c. High-level summary of expenditure for 278 municipalities.
- Summary of revenue and expenditure per function (electricity, water, etc):
 - a. High level summary of revenue per function, and
 - b. High level summary of expenditure per function.
- Consolidation of revenue and expenditure numbers for each municipality in one file.
- Detail per province per municipality.
- Summary of Conditional Grant (CG) Information for all municipalities and per grant.
- CG - Detail per province per Municipality.
- Summary of Conditional Grant (CG) information per programme.
- Section 71 summary information for the fourth quarter:
 - a. Summary of total monthly operating expenditure – 278 municipalities;
 - b. Summary of total monthly operating revenue – 278 municipalities;
 - c. Summary of total monthly capital expenditure – 278 municipalities;
 - d. Summary of total monthly capital revenue – 278 municipalities;
 - e. Summary – Metros;
 - f. Conditional Grant summary – Metros;
 - g. Summary – Top 19 municipalities;
 - h. Conditional Grant summary – Top 19 municipalities;
 - i. Summary – Provinces;
 - j. Conditional Grant summary – Provinces;
 - k. Analysis of Sources of Revenue – 278 municipalities;
 - l. Listing of borrowing instruments – 193 municipalities;
 - m. Listing of investment instruments – 180 municipalities;
 - n. Monthly repairs and maintenance expenditure per asset class – 278 municipalities; and
 - o. Monthly repairs and maintenance operating expenditure – 278 municipalities.
- Service delivery information (non-financial performance) for metros and secondary cities.
- Non Compliance:
 - a. List municipalities not complying with Section 71 of the MFMA.

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

SUMMARY TABLES:

Aggregated revenue and expenditure for municipalities

Table 1a. National aggregated revenue as at 30 September 2014

R thousands	Main appropriation			First Quarter 2014/15				Year to date: 30 September 2014				First Quarter 2013/14			Q1 of 2013/14 to Q1 of 2014/15
	Operating	Capital	Total	Operating	Capital	Total	1st Q as % of Main appr	Operating	Capital	Total	Total as % of main appr	Operating	Capital	Total	
Revenue															
Category A (Metro)	164 909 781	34 559 540	199 469 321	41 513 629	3 882 224	45 395 853	22.8%	41 513 629	3 882 224	45 395 853	22.8%	39 450 314	2 917 524	42 367 838	7.1%
Category B (Local)	90 927 095	19 872 550	110 799 646	26 700 545	2 387 367	29 087 912	26.3%	26 700 545	2 387 367	29 087 912	26.3%	26 065 102	2 480 761	28 545 863	1.9%
Category C (District)	17 298 732	8 106 439	25 405 171	5 011 473	1 247 142	6 258 615	24.6%	5 011 473	1 247 142	6 258 615	24.6%	4 560 330	1 119 667	5 679 998	10.2%
Total	273 135 608	62 538 530	335 674 138	73 225 647	7 516 733	80 742 381	24.1%	73 225 647	7 516 733	80 742 381	24.1%	70 075 747	6 517 952	76 593 699	5.4%
Per province															
Eastern Cape	25 104 509	6 235 936	31 340 445	6 173 454	869 510	7 042 964	22.5%	6 173 454	869 510	7 042 964	22.4%	6 632 366	828 689	7 461 056	(5.6%)
Free State	14 704 060	2 798 318	17 502 378	3 855 540	265 104	4 120 644	23.5%	3 855 540	265 104	4 120 644	13.1%	3 978 047	360 018	4 338 066	(5.0%)
Gauteng	101 773 948	20 322 740	122 096 688	26 392 667	1 895 464	28 288 131	23.2%	26 392 667	1 895 464	28 288 131	89.9%	24 525 420	1 464 388	25 989 809	8.8%
Kwazulu-Natal	47 002 411	12 159 418	59 161 829	13 224 937	2 260 165	15 485 102	26.2%	13 224 937	2 260 165	15 485 102	49.2%	12 318 062	1 698 087	14 016 149	10.5%
Limpopo	12 342 134	5 517 700	17 859 835	3 265 873	440 127	3 706 000	20.8%	3 265 873	440 127	3 706 000	11.8%	3 098 532	473 651	3 572 183	3.7%
Mpumalanga	12 325 973	2 689 339	15 015 312	3 584 480	336 874	3 921 354	26.1%	3 584 480	336 874	3 921 354	12.5%	3 434 706	236 618	3 671 324	6.8%
Northern Cape	12 932 286	3 114 416	16 046 702	3 318 508	462 673	3 781 180	23.6%	3 318 508	462 673	3 781 180	12.0%	3 328 287	533 752	3 862 039	(2.1%)
North West	5 749 253	1 327 217	7 076 470	1 875 574	195 503	2 071 077	29.3%	1 875 574	195 503	2 071 077	6.6%	1 846 265	167 850	2 014 115	2.8%
Western Cape	41 201 034	8 373 447	49 574 481	11 534 614	791 314	12 325 928	24.9%	11 534 614	791 314	12 325 928	39.2%	10 914 062	754 898	11 668 960	5.6%
Total National	273 135 608	62 538 530	335 674 138	73 225 647	7 516 733	80 742 381	24.1%	73 225 647	7 516 733	80 742 381	28.5%	70 075 747	6 517 952	76 593 699	5.4%

Source: National Treasury Local Government database

Table 1b. National aggregated expenditure as at 30 September 2014

R thousands	Main appropriation			First Quarter 2014/15				Year to date: 30 September 2014				First Quarter 2013/14			Q1 of 2013/14 to Q1 of 2014/15
	Operating	Capital	Total	Operating	Capital	Total	1st Q as % of Main appr	Operating	Capital	Total	Total as % of main appr	Operating	Capital	Total	
Expenditure															
Category A (Metro)	161 615 536	34 559 540	196 175 076	37 471 430	3 882 224	41 353 655	21.1%	37 471 430	3 882 224	41 353 655	21.1%	34 502 273	2 917 524	37 419 797	10.5%
Category B (Local)	95 104 028	19 872 550	114 976 578	18 704 318	2 387 665	21 091 983	18.3%	18 704 318	2 387 665	21 091 983	18.3%	17 469 577	2 482 182	19 951 760	5.7%
Category C (District)	17 590 320	8 106 439	25 696 759	3 042 968	1 247 142	4 290 110	16.7%	3 042 968	1 247 142	4 290 110	16.7%	2 916 034	1 119 667	4 035 701	6.3%
Total	274 309 884	62 538 530	336 848 414	59 218 717	7 517 032	66 735 748	19.8%	59 218 717	7 517 032	66 735 748	19.8%	54 887 885	6 519 374	61 407 258	8.7%
Per province															
Eastern Cape	25 708 955	6 235 936	31 944 890	4 336 682	869 510	5 206 192	16.3%	4 336 682	869 510	5 206 192	16.3%	4 689 618	828 689	5 518 308	(5.7%)
Free State	15 018 423	2 798 318	17 816 741	2 717 768	265 104	2 982 872	16.7%	2 717 768	265 104	2 982 872	16.7%	2 803 034	361 440	3 164 474	(5.7%)
Gauteng	99 098 417	20 322 740	119 421 157	23 922 792	1 895 464	25 818 255	21.6%	23 922 792	1 895 464	25 818 255	21.6%	21 134 897	1 464 388	22 599 285	14.2%
Kwazulu-Natal	47 400 433	12 159 418	59 559 851	10 709 378	2 260 463	12 969 841	21.8%	10 709 378	2 260 463	12 969 841	21.8%	10 075 864	1 698 087	11 773 951	10.2%
Limpopo	12 202 675	5 517 700	17 720 376	2 368 417	440 127	2 808 544	15.8%	2 368 417	440 127	2 808 544	15.8%	2 013 862	473 651	2 487 513	12.9%
Mpumalanga	13 903 085	2 689 339	16 592 424	2 392 678	336 874	2 729 551	16.5%	2 392 678	336 874	2 729 551	16.5%	2 352 653	236 618	2 589 271	5.4%
Northern Cape	13 482 587	3 114 416	16 597 003	2 631 598	462 673	3 094 271	18.6%	2 631 598	462 673	3 094 271	18.6%	2 384 568	533 752	2 918 320	6.0%
North West	5 740 986	1 327 217	7 068 202	1 289 149	195 503	1 484 653	21.0%	1 289 149	195 503	1 484 653	21.0%	1 162 042	167 850	1 329 892	11.6%
Western Cape	41 754 323	8 373 447	50 127 770	8 850 254	791 314	9 641 568	19.2%	8 850 254	791 314	9 641 568	19.2%	8 271 347	754 898	9 026 244	6.8%
Total National	274 309 884	62 538 530	336 848 414	59 218 717	7 517 032	66 735 748	19.8%	59 218 717	7 517 032	66 735 748	19.8%	54 887 885	6 519 374	61 407 258	8.7%

Source: National Treasury Local Government database

Table 1c: Quarterly budget statement summary as at 30 September 2014

Description	Budget year 2014/15						
	R thousands	Original Budget	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
Financial Performance							
Property rates	44 896 421	12 899 943	13 432 883	(532 940)	(3.97)	44 896 421	
Service charges	141 652 526	35 044 285	36 277 868	(1 233 583)	(3.40)	141 586 950	
Investment revenue	2 872 373	746 039	637 956	108 083	16.94	2 872 373	
Transfers recognised - operational	57 345 915	18 470 427	18 278 167	192 260	1.05	57 369 676	
Other own revenue	26 368 373	6 064 953	6 442 297	(377 344)	(5.86)	27 293 654	
Total Revenue (excluding capital transfers and contributions)	273 135 608	73 225 647	75 069 171	(1 843 524)	(2.46)	274 019 074	
Employee costs	73 572 208	16 636 967	17 761 895	(1 124 928)	(6.33)	73 567 969	
Remuneration of councillors	3 299 040	722 537	838 273	(115 736)	(13.81)	3 299 038	
Depreciation & asset impairment	22 946 162	3 304 244	4 953 969	(1 649 725)	(33.30)	22 945 977	
Finance charges	7 397 716	1 074 161	1 578 858	(504 697)	(31.97)	7 393 984	
Materials and bulk purchases	84 197 121	22 711 530	22 869 870	(158 341)	(0.69)	84 188 520	
Transfers and grants	5 949 859	901 914	1 286 047	(384 133)	(29.87)	5 982 486	
Other expenditure	76 418 973	13 859 057	16 496 286	(2 637 230)	(15.99)	77 253 005	
Total Expenditure	273 781 079	59 210 409	65 785 199	(6 574 791)	(9.99)	274 630 979	
Surplus/(Deficit)	(645 471)	14 015 239	9 283 972	4 731 267	50.96	(611 905)	
Transfers recognised - capital	34 280 185	4 703 976	8 157 241	(3 453 266)	(42.33)	34 618 494	
Contributions recognised - capital & contributed assets	67 846	(13 268)	104 395	(117 664)	(112.71)	67 846	
Surplus/(Deficit) after capital transfers & contributions	33 702 560	18 705 946	17 545 609	1 160 337	6.61	34 074 435	
Share of surplus/ (deficit) of associate	-	(248)	-	(248)	-	-	
Surplus/(Deficit) for the year	33 702 560	18 705 698	17 545 609	1 160 089	6.61	34 074 435	
Capital expenditure & funds sources							
Capital expenditure	62 538 530	7 517 032	10 826 335	(3 309 304)	(30.57)	63 384 312	
Transfers recognised - capital	35 463 691	5 663 322	-	5 663 322	-	35 844 536	
Public contributions & donations	1 441 256	85 814	-	85 814	-	1 452 701	
Borrowing	12 038 295	820 191	-	820 191	-	12 251 834	
Internally generated funds	13 595 288	947 407	-	947 407	-	13 835 241	
Total sources of capital funds	62 538 530	7 516 733	-	7 516 733	-	63 384 312	

Source: National Treasury Local Government database

Table 1d: Salaries and wages expenditure as at 30 September 2014

Main appropriation	First Quarter 2014/15		Year to date: 30 September 2014		First Quarter 2013/14		Q1 of 2013/14 to Q1 of 2014/15
	Actual Expenditure	1st Q as % of Main app	Actual Expenditure	Total as % of main app	Actual Expenditure	Total as % of main app	
R thousands							
Category A (Metro)	42 391 345	9 540 921 22.5%	9 540 921	22.5%	8 952 550	22.7%	6.6%
Category B (Local)	28 001 800	6 345 276 22.7%	6 345 276	22.7%	5 875 779	23.2%	8.0%
Category C (District)	6 478 103	1 473 306 22.7%	1 473 306	22.7%	1 342 373	22.2%	9.8%
Total	76 871 248	17 359 504 22.6%	17 359 504	22.6%	16 170 702	22.9%	7.4%
Per Province							
Eastern Cape	7 991 520	1 521 683 19.0%	1 521 683	19.0%	1 615 192	23.7%	(5.8%)
Free State	4 271 645	965 662 22.6%	965 662	22.6%	914 927	23.5%	5.5%
Gauteng	24 225 639	5 612 193 23.2%	5 612 193	23.2%	5 192 662	23.0%	8.1%
Kwazulu-Natal	13 803 461	3 071 415 22.3%	3 071 415	22.3%	2 769 777	22.3%	10.9%
Limpopo	4 068 783	990 633 24.3%	990 633	24.3%	866 365	21.7%	14.3%
Mpumalanga	3 823 568	917 174 24.0%	917 174	24.0%	816 254	22.8%	12.4%
North West	3 338 098	811 192 24.3%	811 192	24.3%	776 705	23.5%	4.4%
Northern Cape	2 084 466	460 664 22.1%	460 664	22.1%	403 307	22.0%	14.2%
Western Cape	13 264 068	3 008 887 22.7%	3 008 887	22.7%	2 815 514	22.8%	6.9%
Total	76 871 248	17 359 504 22.6%	17 359 504	22.6%	16 170 702	22.9%	7.4%

Source: National Treasury Local Government database

Aggregate revenue and expenditure trends for metros

Table 2a: Metros aggregated revenue as at 30 September 2014

R thousands	Main appropriation			First Quarter 2014/15				Year to date: 30 September 2014				First Quarter 2013/14				Q1 of 2013/14 to Q1 of 2014/15
	Operating Revenue	Capital Revenue	Total	Operating Revenue	Capital Revenue	Total	1st Q Rev as % of Main app	Operating Revenue	Capital Revenue	Total	Total Rev as % of main app	Operating Revenue	Capital Revenue	Total	Total Rev as % of main app	
Buffalo City	4 758 546	942 007	5 700 553	555 627	105 049	660 677	11.6%	555 627	105 049	660 677	11.6%	1 230 389	66 281	1 296 670	25.0%	(49.0%)
Cape Town	28 436 210	6 211 315	34 647 526	7 118 876	568 959	7 687 835	22.2%	7 118 876	568 959	7 687 835	22.2%	6 488 229	506 160	6 994 390	22.3%	9.9%
Ekurhuleni Metro	26 310 701	3 790 366	30 101 067	7 477 418	282 848	7 760 265	25.8%	7 477 418	282 848	7 760 265	25.8%	7 202 335	287 522	7 489 858	27.0%	3.6%
eThekweni	26 725 375	5 711 022	32 436 397	7 136 854	1 167 040	8 303 894	25.6%	7 136 854	1 167 040	8 303 894	25.6%	6 670 240	814 253	7 484 493	24.4%	10.9%
City Of Johannesburg	39 307 283	10 875 150	50 182 433	9 369 124	706 542	10 075 666	20.1%	9 369 124	706 542	10 075 666	20.1%	8 784 868	520 895	9 305 763	21.0%	8.3%
Mangaung	6 312 594	1 469 463	7 782 057	1 582 484	98 992	1 681 476	21.6%	1 582 484	98 992	1 681 476	21.6%	1 544 502	103 122	1 647 625	25.9%	2.1%
Nelson Mandela Bay	8 119 588	1 392 230	9 511 818	1 828 123	164 266	1 992 389	20.9%	1 828 123	164 266	1 992 389	20.9%	1 872 346	106 047	1 978 393	23.1%	0.7%
City Of Tshwane	24 939 484	4 167 987	29 107 471	6 445 122	788 529	7 233 650	24.9%	6 445 122	788 529	7 233 650	24.9%	5 657 405	513 242	6 170 647	23.3%	17.2%
Total	164 909 781	34 559 540	199 469 321	41 513 629	3 882 224	45 395 853	22.8%	41 513 629	3 882 224	45 395 853	22.8%	39 450 314	2 917 524	42 367 838	23.4%	7.1%

Source: National Treasury Local Government database

Table 2b: Metros aggregated expenditure as at 30 September 2014

R thousands	Main appropriation			First Quarter 2014/15				Year to date: 30 September 2014				First Quarter 2013/14				Q1 of 2013/14 to Q1 of 2014/15
	Operating Expenditure	Capital Expenditure	Total	Operating Expenditure	Capital Expenditure	Total	1st Q Exp as % of Main app	Operating Expenditure	Capital Expenditure	Total	Total Exp as % of main app	Operating Expenditure	Capital Expenditure	Total	Total Exp as % of main app	
Buffalo City	4 746 905	942 007	5 688 913	369 899	105 049	474 948	8.3%	369 899	105 049	474 948	8.3%	1 009 305	66 281	1 075 586	20.4%	(55.8%)
Cape Town	28 438 211	6 211 315	34 649 526	6 262 828	568 959	6 831 787	19.7%	6 262 828	568 959	6 831 787	19.7%	5 877 420	506 160	6 383 580	20.2%	7.0%
Ekurhuleni Metro	26 194 817	3 790 366	29 985 183	5 988 076	282 848	6 270 924	20.9%	5 988 076	282 848	6 270 924	20.9%	5 830 554	287 522	6 118 076	22.2%	2.5%
eThekweni	26 853 285	5 711 022	32 564 307	6 157 152	1 167 040	7 324 192	22.5%	6 157 152	1 167 040	7 324 192	22.5%	5 928 522	814 253	6 742 775	22.1%	8.6%
City Of Johannesburg	37 311 926	10 875 150	48 187 076	9 564 989	706 542	10 271 531	21.3%	9 564 989	706 542	10 271 531	21.3%	8 433 170	520 895	8 954 065	21.3%	14.7%
Mangaung	5 924 047	1 469 463	7 393 510	1 170 896	98 992	1 269 888	17.2%	1 170 896	98 992	1 269 888	17.2%	1 229 789	103 122	1 332 912	21.4%	(4.7%)
Nelson Mandela Bay	8 306 387	1 392 230	9 698 618	1 864 228	164 266	2 028 493	20.9%	1 864 228	164 266	2 028 493	20.9%	1 646 943	106 047	1 752 990	19.9%	15.7%
City Of Tshwane	23 839 956	4 167 987	28 007 943	6 093 362	788 529	6 881 891	24.6%	6 093 362	788 529	6 881 891	24.6%	4 546 571	513 242	5 059 813	19.1%	36.0%
Total	161 615 536	34 559 540	196 175 076	37 471 430	3 882 224	41 353 655	21.1%	37 471 430	3 882 224	41 353 655	21.1%	34 502 273	2 917 524	37 419 797	21.0%	10.5%

Source: National Treasury Local Government database

Table 2c: Quarterly budget statement summary for metros as at 30 September 2014

Description	Budget year 2014/15					
	Original Budget	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
Financial Performance						
Property rates	31 415 851	7 427 521	8 611 826	(1 184 305)	(13.75)	31 415 851
Service charges	94 112 549	23 671 384	23 837 560	(166 176)	(0.70)	94 048 528
Investment revenue	1 813 802	523 338	404 355	118 983	29.43	1 813 802
Transfers recognised - operational	20 414 664	5 519 387	5 892 381	(372 993)	(6.33)	20 456 075
Other own revenue	17 152 915	4 371 999	4 045 476	326 523	8.07	17 911 902
Total Revenue (excluding capital transfers and contributions)	164 909 781	41 513 629	42 791 598	(1 277 969)	(2.99)	165 646 158
Employee costs	41 654 515	9 378 164	9 777 944	(399 780)	(4.09)	41 650 419
Remuneration of councillors	736 830	162 757	181 430	(18 673)	(10.29)	736 830
Depreciation & asset impairment	11 553 895	2 352 016	2 683 380	(331 364)	(12.35)	11 553 895
Finance charges	5 994 473	933 226	1 357 993	(424 767)	(31.28)	5 987 473
Materials and bulk purchases	56 028 591	15 892 234	15 569 562	322 672	2.07	56 019 774
Transfers and grants	2 682 333	429 604	576 035	(146 431)	(25.42)	2 682 833
Other expenditure	42 436 094	8 315 121	9 111 082	(795 961)	(8.74)	43 240 182
Total Expenditure	161 086 731	37 463 122	39 257 425	(1 794 303)	(4.57)	161 871 406
Surplus/(Deficit)	3 823 050	4 050 507	3 534 173	516 334	14.61	3 774 752
Transfers recognised - capital	15 701 857	2 017 083	2 842 431	(825 347)	(29.04)	15 987 214
Contributions recognised - capital & contributed assets	(113 000)	(28 250)	62 315	(90 565)	(145.33)	(113 000)
Surplus/(Deficit) after capital transfers & contributions	19 411 907	6 039 340	6 438 918	(399 578)	(6.21)	19 648 966
Share of surplus/ (deficit) of associate	-	(0)	-	(0)	-	-
Surplus/(Deficit) for the year	19 411 907	6 039 340	6 438 918	(399 578)	(6.21)	19 648 966
Capital expenditure & funds sources						
Capital expenditure	34 559 540	3 882 224	4 567 396	(685 171)	(15.00)	35 075 808
Transfers recognised - capital	15 695 356	2 600 167	-	2 600 167	-	16 004 265
Public contributions & donations	688 451	27 515	-	27 515	-	689 260
Borrowing	9 728 929	669 611	-	669 611	-	9 825 351
Internally generated funds	8 446 805	584 932	-	584 932	-	8 556 932
Total sources of capital funds	34 559 540	3 882 224	-	3 882 224	-	35 075 808

Source: National Treasury Local Government database

Aggregated revenue and expenditure for secondary cities

Table 3a: 19 Secondary cities aggregated budgets and revenue as at 1st Quarter Ended 30 September 2014

R thousands	Main appropriation			First Quarter 2014/15				Year to date: 30 September 2014				First Quarter 2013/14				Q1 of 2013/14 to Q1 of 2014/15
	Operating Revenue	Capital Revenue	Total	Operating Revenue	Capital Revenue	Total	1st Q as % of Main appr	Operating Revenue	Capital Revenue	Total	Total Revenue as % of main appr	Operating Revenue	Capital Revenue	Total	Total Revenue as % of main appr	
City Of Matlosana	2 015 105	114 856	2 129 961	498 213	8 687	506 900	23.8%	498 213	8 687	506 900	23.8%	522 231	267	522 498	29.1%	(3.0%)
Drakenstein	1 511 798	284 821	1 796 620	621 366	21 973	643 339	35.8%	621 366	21 973	643 339	35.8%	561 835	27 297	589 131	40.4%	9.2%
Emalahleni (Mp)	1 921 545	159 916	2 081 461	486 456	25 287	511 743	24.6%	486 456	25 287	511 743	24.6%	475 713	575	476 288	28.3%	7.4%
Emfuleni	4 708 536	408 425	5 116 961	1 288 197	32 728	1 320 924	25.8%	1 288 197	32 728	1 320 924	25.8%	1 279 742	46 945	1 326 687	29.5%	(0.4%)
George	1 156 995	252 243	1 409 238	277 997	27 248	305 245	21.7%	277 997	27 248	305 245	21.7%	417 098	17 274	434 372	37.1%	(29.7%)
Govan Mbeki	1 592 998	141 993	1 734 991	301 509	39 552	341 061	19.7%	301 509	39 552	341 061	19.7%	390 227	39 706	429 933	28.5%	(20.7%)
Madibeng	1 394 012	265 678	1 659 690	218 126	18 825	236 951	14.3%	218 126	18 825	236 951	14.3%	302 877	31 597	334 474	24.8%	(29.2%)
Majhabeng	1 797 826	156 246	1 954 072	543 075	42 996	586 071	30.0%	543 075	42 996	586 071	30.0%	535 482	46 359	581 842	31.7%	0.7%
Mbombela	1 728 151	522 517	2 250 669	495 134	32 395	527 528	23.4%	495 134	32 395	527 528	23.4%	441 775	28 081	469 856	27.4%	12.3%
Mogale City	2 001 308	483 996	2 485 304	570 870	24 603	595 473	24.0%	570 870	24 603	595 473	24.0%	493 181	24 307	517 487	26.5%	15.1%
Msunduzi	3 570 334	597 754	4 168 088	968 206	46 978	1 015 184	24.4%	968 206	46 978	1 015 184	24.4%	921 270	29 280	950 550	28.0%	6.8%
New castle	1 526 362	444 229	1 970 591	410 592	39 282	449 873	22.8%	410 592	39 282	449 873	22.8%	368 328	50 222	418 550	26.0%	7.5%
Polokwane	2 228 099	518 749	2 746 848	545 696	34 672	580 368	21.1%	545 696	34 672	580 368	21.1%	520 791	44 840	565 631	26.5%	2.6%
Rustenburg	3 599 712	1 085 040	4 684 752	778 915	124 364	903 279	19.3%	778 915	124 364	903 279	19.3%	755 410	186 315	941 724	27.0%	(4.1%)
Sol Plaatje	1 648 409	131 183	1 779 592	518 924	24 914	543 838	30.6%	518 924	24 914	543 838	30.6%	852 785	26 658	879 443	56.4%	(38.2%)
Stellenbosch	1 056 998	294 188	1 351 186	509 661	11 190	520 851	38.5%	509 661	11 190	520 851	38.5%	483 215	10 236	493 451	48.2%	5.6%
Sleve Tshwete	1 303 203	187 899	1 491 103	323 815	20 132	343 947	23.1%	323 815	20 132	343 947	23.1%	292 587	16 134	308 721	25.6%	11.4%
Tlokwe	1 068 722	200 569	1 269 291	313 883	24 090	337 973	26.6%	313 883	24 090	337 973	26.6%	290 507	8 748	299 255	30.2%	12.9%
uMhlathuze	2 370 559	419 862	2 790 421	629 688	56 822	686 510	24.6%	629 688	56 822	686 510	24.6%	595 516	23 581	619 097	29.8%	10.9%
Total	38 200 672	6 670 165	44 870 837	10 300 321	656 738	10 957 059	24.4%	10 300 321	656 738	10 957 059	24.4%	10 500 569	658 422	11 158 991	29.8%	(1.8%)

Source: National Treasury Local Government database

Table 3b: 19 Secondary cities aggregated budgets and expenditure as at 1st Quarter Ended 30 September 2014

R thousands	Main appropriation			First Quarter 2014/15				Year to date: 30 September 2014				First Quarter 2013/14				Q1 of 2013/14 to Q1 of 2014/15
	Operating Expenditure	Capital Expenditure	Total	Operating Expenditure	Capital Expenditure	Total	1st Q as % of Main app	Operating Expenditure	Capital Expenditure	Total	Total Exp as % of main	Operating Expenditure	Capital Expenditure	Total	Total Exp as % of main	
City Of Matlosana	2 119 885	114 856	2 234 741	303 121	8 687	311 808	14.0%	303 121	8 687	311 808	14.0%	268 837	267	269 104	13.9%	15.9%
Drakenstein	1 559 514	284 821	1 844 335	290 817	21 973	312 790	17.0%	290 817	21 973	312 790	17.0%	283 889	27 297	311 185	19.0%	0.5%
Emalahleni (Mp)	1 921 544	159 916	2 081 461	351 337	25 287	376 624	18.1%	351 337	25 287	376 624	18.1%	340 711	575	341 286	18.4%	10.4%
Emfuleni	4 566 121	408 425	4 974 546	830 731	32 728	863 459	17.4%	830 731	32 728	863 459	17.4%	860 475	46 945	907 420	20.1%	(4.8%)
George	1 215 996	252 243	1 468 239	239 607	27 248	266 854	18.2%	239 607	27 248	266 854	18.2%	194 898	17 274	212 172	14.9%	25.8%
Govan Mbeki	1 833 009	141 993	1 975 002	332 553	39 552	372 105	18.8%	332 553	39 552	372 105	18.8%	279 813	39 706	319 519	18.8%	16.5%
Madibeng	1 393 932	265 678	1 659 610	343 587	18 825	362 412	21.8%	343 587	18 825	362 412	21.8%	249 987	31 597	281 584	19.8%	28.7%
Majhabeng	1 954 072	156 246	2 110 318	332 548	42 996	375 544	17.8%	332 548	42 996	375 544	17.8%	402 969	46 359	449 328	26.1%	(16.4%)
Mbombela	1 918 454	522 517	2 440 971	396 921	32 395	429 316	17.6%	396 921	32 395	429 316	17.6%	357 744	28 081	385 826	15.9%	11.3%
Mogale City	2 370 408	483 996	2 854 404	545 044	24 603	569 647	20.0%	545 044	24 603	569 647	20.0%	552 099	24 307	576 405	24.8%	(1.2%)
Msunduzi	3 500 014	597 754	4 097 768	886 833	46 978	933 811	22.8%	886 833	46 978	933 811	22.8%	816 049	29 280	845 329	23.0%	10.5%
New castle	1 858 469	444 229	2 302 698	446 461	39 282	485 743	21.1%	446 461	39 282	485 743	21.1%	329 408	50 222	379 630	19.8%	28.0%
Polokwane	2 145 711	518 749	2 664 460	516 436	34 672	551 108	20.7%	516 436	34 672	551 108	20.7%	425 650	44 840	470 490	19.2%	17.1%
Rustenburg	3 561 324	1 085 040	4 646 364	803 121	124 364	927 485	20.0%	803 121	124 364	927 485	20.0%	741 191	186 315	927 505	22.4%	(0.0%)
Sol Plaatje	1 632 584	131 183	1 763 766	447 740	24 914	472 654	26.8%	447 740	24 914	472 654	26.8%	419 517	26 658	446 176	25.7%	5.9%
Stellenbosch	1 121 212	294 188	1 415 400	176 694	11 190	187 884	13.3%	176 694	11 190	187 884	13.3%	169 258	10 236	179 493	14.9%	4.7%
Sleve Tshwete	1 352 386	187 899	1 540 285	285 813	20 132	305 945	19.9%	285 813	20 132	305 945	19.9%	276 683	16 134	292 817	19.8%	4.5%
Tlokwe	1 301 809	200 569	1 502 378	293 455	24 090	317 545	21.1%	293 455	24 090	317 545	21.1%	232 615	8 748	241 363	20.8%	31.6%
uMhlathuze	2 363 247	419 862	2 783 109	656 910	56 822	713 732	25.6%	656 910	56 822	713 732	25.6%	566 368	23 581	589 949	25.3%	21.0%
Total	39 689 689	6 670 165	46 359 854	8 479 730	656 738	9 136 468	19.7%	8 479 730	656 738	9 136 468	19.7%	7 768 161	658 422	8 426 583	20.5%	8.4%

Source: National Treasury Local Government database

Table 2c: Quarterly budget statement summary for secondary cities as at 30 September 2014

Description	Budget year 2014/15						
	R thousands	Original Budget	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
Financial Performance							
Property rates	5 704 598	1 927 514	2 004 746	(77 232)	(3.85)	5 704 598	
Service charges	24 082 810	5 932 292	6 443 475	(511 184)	(7.93)	24 082 810	
Investment revenue	262 924	52 265	40 953	11 312	27.62	262 924	
Transfers recognised - operational	5 774 675	1 866 948	1 746 706	120 242	6.88	5 766 850	
Other own revenue	2 375 666	521 302	488 241	33 061	6.77	2 375 666	
Total Revenue (excluding capital transfers and contributions)	38 200 672	10 300 321	10 724 122	(423 801)	(3.95)	38 192 847	
Employee costs	8 922 277	2 153 884	2 200 742	(46 859)	(2.13)	8 922 277	
Remuneration of councillors	431 746	104 083	109 755	(5 671)	(5.17)	431 746	
Depreciation & asset impairment	3 955 929	539 865	837 649	(297 784)	(35.55)	3 955 929	
Finance charges	717 022	107 638	122 294	(14 656)	(11.98)	717 022	
Materials and bulk purchases	14 241 358	3 823 974	3 768 788	55 186	1.46	14 241 358	
Transfers and grants	555 925	100 634	88 264	12 370	14.02	555 925	
Other expenditure	10 865 432	1 649 653	2 237 211	(587 559)	(26.26)	10 865 432	
Total Expenditure	39 689 689	8 479 730	9 364 703	(884 973)	(9.45)	39 689 689	
Surplus/(Deficit)	(1 489 018)	1 820 591	1 359 418	461 173	33.92	(1 496 842)	
Transfers recognised - capital	3 320 111	355 673	845 770	(490 097)	(57.95)	3 336 187	
Contributions recognised - capital & contributed assets	44 608	(24 265)	2 991	(27 255)	(911.34)	44 608	
Surplus/(Deficit) after capital transfers & contributions	1 875 701	2 152 000	2 208 179	(56 180)	(2.54)	1 883 953	
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	
Surplus/(Deficit) for the year	1 875 701	2 152 000	2 208 179	(56 180)	(2.54)	1 883 953	
Capital expenditure & funds sources							
Capital expenditure	6 670 165	656 738	1 333 567	(676 829)	(50.75)	6 802 049	
Transfers recognised - capital	3 886 252	456 436	-	456 436	-	3 899 965	
Public contributions & donations	20 485	2 301	-	2 301	-	20 582	
Borrowing	1 548 053	117 398	-	117 398	-	1 641 759	
Internally generated funds	1 215 374	80 603	-	80 603	-	1 239 743	
Total sources of capital funds	6 670 165	656 738	-	656 738	-	6 802 049	

Source: National Treasury Local Government database

Operating revenue and expenditure per function for metros

Table 4a: Metros aggregated budgets and revenue for water as at 30 September 2014

R thousands	Code	Budget		First Quarter 2014/15		Year to date: 30 September 2014		First Quarter 2013/14		Q1 of 2013/14 to Q1 of 2014/15
		Main appropriation	Adjusted Budget	Actual Revenue	1st Q as % of Main app	Actual Revenue	Total Rev as % of main app	Actual Revenue	Total Rev as % of main app	
Water revenue										
Buffalo City	BUF	384 482	384 482	67 330	17.5%	67 330	17.5%	96 548	26.5%	(30.3%)
Cape Town	CPT	2 645 980	2 601 259	495 849	18.7%	495 849	18.7%	472 573	19.4%	4.9%
Ekurhuleni Metro	EKU	4 153 163	4 153 163	1 141 643	27.5%	1 141 643	27.5%	956 415	27.1%	19.4%
eThekwini	ETH	3 517 864	3 517 864	968 754	27.5%	968 754	27.5%	774 961	23.2%	25.0%
City Of Johannesburg	JHB	4 459 028	4 459 028	1 128 681	25.3%	1 128 681	25.3%	1 025 010	25.2%	10.1%
Mangaung	MAN	756 656	756 656	181 008	23.9%	181 008	23.9%	163 894	24.5%	10.4%
Nelson Mandela Bay	NMA	690 204	690 204	156 472	22.7%	156 472	22.7%	132 804	21.7%	17.8%
City Of Tshwane	TSH	3 321 984	3 321 984	820 511	24.7%	820 511	24.7%	703 232	23.5%	16.7%
Total		19 929 361	19 884 640	4 960 247	24.9%	4 960 247	24.9%	4 325 435	24.0%	14.7%
R thousands	Code	Budget		First Quarter 2014/15		Year to date: 30 September 2014		First Quarter 2013/14		Q1 of 2013/14 to Q1 of 2014/15
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main app	Actual Expenditure	Total Exp as % of main app	Actual Expenditure	Total Exp as % of main app	
Water expenditure										
Buffalo City	BUF	444 307	444 307	36 906	8.3%	36 906	8.3%	234 239	29.8%	(84.2%)
Cape Town	CPT	2 227 649	2 203 042	502 228	22.5%	502 228	22.5%	444 950	24.4%	12.9%
Ekurhuleni Metro	EKU	3 491 915	3 491 915	752 607	21.6%	752 607	21.6%	692 961	23.0%	8.6%
eThekwini	ETH	3 660 338	3 660 338	698 472	19.1%	698 472	19.1%	799 362	25.0%	(12.6%)
City Of Johannesburg	JHB	3 543 787	3 543 787	1 355 273	38.2%	1 355 273	38.2%	1 318 869	24.2%	2.8%
Mangaung	MAN	734 135	734 135	136 943	18.7%	136 943	18.7%	148 385	25.5%	(7.7%)
Nelson Mandela Bay	NMA	666 971	666 971	114 951	17.2%	114 951	17.2%	96 959	25.5%	18.6%
City Of Tshwane	TSH	2 813 610	2 813 610	627 497	22.3%	627 497	22.3%	533 842	-	17.5%
Total		17 582 712	17 558 105	4 224 875	24.0%	4 224 875	24.0%	4 269 568	29.6%	(1.0%)

Source: National Treasury Local Government database

Table 4b: Metros aggregated budgets and revenue for electricity as at 30 September 2014

R thousands	Code	Budget		First Quarter 2014/15		Year to date: 30 September 2014		First Quarter 2013/14		Q1 of 2013/14 to Q1 of 2014/15
		Main appropriation	Adjusted Budget	Actual Revenue	1st Q as % of Main app	Actual Revenue	Total Rev as % of main app	Actual Revenue	Total Rev as % of main app	
Electricity revenue										
Buffalo City	BUF	1 572 158	1 572 158	24 120	1.5%	24 120	1.5%	390 794	26.6%	(93.8%)
Cape Town	CPT	10 209 536	10 234 472	2 703 973	26.5%	2 703 973	26.5%	2 480 298	25.3%	9.0%
Ekurhuleni Metro	EKU	12 103 192	12 103 192	3 640 833	30.1%	3 640 833	30.1%	3 520 303	29.8%	3.4%
eThekwini	ETH	10 726 294	10 726 294	2 771 119	25.8%	2 771 119	25.8%	2 514 733	24.4%	10.2%
City Of Johannesburg	JHB	14 209 990	14 209 990	3 657 820	25.7%	3 657 820	25.7%	3 305 735	23.0%	10.7%
Mangaung	MAN	2 704 185	2 704 185	666 244	24.6%	666 244	24.6%	612 468	25.0%	8.8%
Nelson Mandela Bay	NMA	3 349 341	3 349 341	783 788	23.4%	783 788	23.4%	780 948	24.2%	0.4%
City Of Tshwane	TSH	9 881 624	9 881 624	2 755 350	27.9%	2 755 350	27.9%	2 352 593	25.5%	17.1%
Total		64 756 320	64 781 256	17 003 247	26.3%	17 003 247	26.3%	15 957 871	25.5%	6.6%
R thousands	Code	Budget		First Quarter 2014/15		Year to date: 30 September 2014		First Quarter 2013/14		Q1 of 2013/14 to Q1 of 2014/15
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main app	Actual Expenditure	Total Exp as % of main app	Actual Expenditure	Total Exp as % of main app	
Electricity expenditure										
Buffalo City	BUF	1 410 105	1 410 105	175 372	12.4%	175 372	12.4%	311 942	22.8%	(43.8%)
Cape Town	CPT	8 628 237	8 653 185	2 119 573	24.6%	2 119 573	24.6%	2 027 152	24.4%	4.6%
Ekurhuleni Metro	EKU	11 073 209	11 073 209	2 932 023	26.5%	2 932 023	26.5%	2 979 822	27.8%	(1.6%)
eThekwini	ETH	9 471 504	9 471 504	2 677 273	28.3%	2 677 273	28.3%	2 492 940	28.0%	7.4%
City Of Johannesburg	JHB	12 550 002	12 550 002	4 224 960	33.7%	4 224 960	33.7%	3 780 428	29.8%	11.8%
Mangaung	MAN	2 398 917	2 398 917	617 626	25.7%	617 626	25.7%	642 362	28.3%	(3.9%)
Nelson Mandela Bay	NMA	3 053 510	3 053 510	679 508	22.3%	679 508	22.3%	633 828	21.8%	7.2%
City Of Tshwane	TSH	8 723 960	8 723 960	2 806 505	32.2%	2 806 505	32.2%	1 874 918	22.4%	49.7%
Total		57 309 445	57 334 393	16 232 841	28.3%	16 232 841	28.3%	14 743 931	26.6%	10.1%

Source: National Treasury Local Government database

Table 4c: Metros aggregated budgets and revenue for Waste water management as at 30 September 2014

R thousands	Code	Budget		First Quarter 2014/15		Year to date: 30 September 2014		First Quarter 2013/14		Q1 of 2013/14 to Q1 of 2014/15
		Main appropriation	Adjusted Budget	Actual Revenue	1st Q as % of Main app	Actual Revenue	Total Rev as % of main app	Actual Revenue	Total Rev as % of main app	
Waste water management revenue										
Buffalo City	BUF	304 828	304 828	169 274	55.5%	169 274	55.5%	86 534	29.6%	95.6%
Cape Town	CPT	1 409 624	1 398 043	278 390	19.7%	278 390	19.7%	262 688	20.1%	6.0%
Ekurhuleni Metro	EKU	995 311	995 311	244 927	24.6%	244 927	24.6%	222 054	25.7%	10.3%
eThekwini	ETH	1 072 846	1 072 846	305 505	28.5%	305 505	28.5%	273 290	27.6%	11.8%
City Of Johannesburg	JHB	2 963 352	2 963 352	634 322	21.4%	634 322	21.4%	625 687	23.2%	1.4%
Mangaung	MAN	310 789	310 789	80 751	26.0%	80 751	26.0%	80 319	37.6%	0.5%
Nelson Mandela Bay	NMA	580 432	580 432	141 670	24.4%	141 670	24.4%	123 938	23.7%	14.3%
City Of Tshwane	TSH	756 623	756 623	181 977	24.1%	181 977	24.1%	164 218	24.1%	10.8%
Total		8 393 805	8 382 223	2 036 815	24.3%	2 036 815	24.3%	1 838 727	24.3%	10.8%
R thousands	Code	Budget		First Quarter 2014/15		Year to date: 30 September 2014		First Quarter 2013/14		Q1 of 2013/14 to Q1 of 2014/15
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main app	Actual Expenditure	Total Exp as % of main app	Actual Expenditure	Total Exp as % of main app	
Waste water management expenditure										
Buffalo City	BUF	333 143	333 143	27 955	8.4%	27 955	8.4%	65 742	18.7%	(57.5%)
Cape Town	CPT	1 360 523	1 382 930	275 158	20.2%	275 158	20.2%	269 739	23.1%	2.0%
Ekurhuleni Metro	EKU	534 398	534 398	129 870	24.3%	129 870	24.3%	120 369	24.4%	7.9%
eThekwini	ETH	1 137 835	1 137 835	233 261	20.5%	233 261	20.5%	211 930	20.8%	10.1%
City Of Johannesburg	JHB	2 362 525	2 362 525	299 646	12.7%	299 646	12.7%	184 468	8.4%	62.4%
Mangaung	MAN	254 722	254 722	32 581	12.8%	32 581	12.8%	41 956	22.6%	(22.3%)
Nelson Mandela Bay	NMA	553 414	553 414	82 764	15.0%	82 764	15.0%	79 460	15.9%	4.2%
City Of Tshwane	TSH	607 803	607 803	97 639	16.1%	97 639	16.1%	86 783	13.8%	12.5%
Total		7 144 364	7 166 770	1 178 875	16.5%	1 178 875	16.5%	1 060 446	16.2%	11.2%

Source: National Treasury Local Government database

Table 4d: Metros aggregated budgets and revenue for Waste management as at 30 September 2014

R thousands	Code	Budget		First Quarter 2014/15		Year to date: 30 September 2014		First Quarter 2013/14		Q1 of 2013/14 to Q1 of 2014/15
		Main appropriation	Adjusted Budget	Actual Revenue	1st Q as % of Main app	Actual Revenue	Total Rev as % of main app	Actual Revenue	Total Rev as % of main app	
Waste management revenue										
Buffalo City	BUF	327 653	327 653	50 479	15.4%	50 479	15.4%	91 862	28.9%	(45.0%)
Cape Town	CPT	1 007 543	1 007 543	246 083	24.4%	246 083	24.4%	238 777	24.3%	3.1%
Ekurhuleni Metro	EKU	1 606 184	1 606 184	450 822	28.1%	450 822	28.1%	328 483	25.9%	37.2%
eThekwini	ETH	879 325	879 325	274 237	31.2%	274 237	31.2%	256 689	31.7%	6.8%
City Of Johannesburg	JHB	1 154 197	1 154 197	297 354	25.8%	297 354	25.8%	232 367	21.6%	28.0%
Mangaung	MAN	247 932	247 932	56 356	22.7%	56 356	22.7%	67 532	35.4%	(16.5%)
Nelson Mandela Bay	NMA	311 738	311 738	88 984	28.5%	88 984	28.5%	78 890	28.6%	12.8%
City Of Tshwane	TSH	1 036 095	1 036 095	251 151	24.2%	251 151	24.2%	213 462	26.2%	17.7%
Total		6 570 667	6 570 667	1 715 466	26.1%	1 715 466	26.1%	1 508 062	26.3%	13.8%
R thousands	Code	Budget		First Quarter 2014/15		Year to date: 30 September 2014		First Quarter 2013/14		Q1 of 2013/14 to Q1 of 2014/15
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main app	Actual Expenditure	Total Exp as % of main app	Actual Expenditure	Total Exp as % of main app	
Waste management expenditure										
Buffalo City	BUF	290 558	290 558	16 403	5.6%	16 403	5.6%	44 215	15.2%	(62.9%)
Cape Town	CPT	1 685 654	1 685 580	359 772	21.3%	359 772	21.3%	337 019	21.0%	6.8%
Ekurhuleni Metro	EKU	1 391 193	1 391 193	211 799	15.2%	211 799	15.2%	180 407	13.9%	17.4%
eThekwini	ETH	879 325	879 325	209 696	23.8%	209 696	23.8%	210 881	21.7%	(0.6%)
City Of Johannesburg	JHB	1 633 017	1 633 017	417 046	25.5%	417 046	25.5%	394 531	26.8%	5.7%
Mangaung	MAN	195 183	195 183	28 071	14.4%	28 071	14.4%	29 013	23.2%	(3.2%)
Nelson Mandela Bay	NMA	283 414	283 414	49 350	17.4%	49 350	17.4%	37 445	15.8%	31.8%
City Of Tshwane	TSH	639 057	639 057	141 133	22.1%	141 133	22.1%	113 825	19.8%	24.0%
Total		6 997 401	6 997 327	1 433 271	20.5%	1 433 271	20.5%	1 347 335	20.5%	6.4%

Source: National Treasury Local Government database

Operating revenue and expenditure per function for secondary cities

Table 5a: 19 Secondary cities aggregated budgets and revenue for water as at 30 September 2014

R thousands	Code	Main appropriation	First Quarter 2014/15		Year to date: 30 September 2014		First Quarter 2013/14		Q1 of 2013/14 to Q1 of 2014/15	
			Actual Revenue	1st Q as % of Main app	Actual Revenue	Total Rev as % of main app	Actual Revenue	Total Rev as % of main app		
Water revenue										
	City Of Matlosana	NW403	558 633	71 236	12.8%	71 236	12.8%	73 987	23.4%	(3.7%)
	Drakenstein	WC023	157 667	31 203	19.8%	31 203	19.8%	25 848	18.7%	20.7%
	Emalahleni (Mp)	MP312	320 013	61 301	19.2%	61 301	19.2%	77 336	35.9%	(20.7%)
	Emfuleni	GT421	956 696	232 993	24.4%	232 993	24.4%	248 568	32.5%	(6.3%)
	George	WC044	115 915	31 959	27.6%	31 959	27.6%	27 986	25.0%	14.2%
	Govan Mbeki	MP307	276 156	26 965	9.8%	26 965	9.8%	59 163	21.8%	(54.4%)
	Madibeng	NW372	216 849	17 239	7.9%	17 239	7.9%	29 621	31.8%	(41.8%)
	Majjhabeng	FS184	196 047	78 413	40.0%	78 413	40.0%	69 025	36.6%	13.6%
	Mbombela	MP322	20 886	10 409	49.8%	10 409	49.8%	8 365	21.3%	24.4%
	Mogale City	GT481	245 890	58 039	23.6%	58 039	23.6%	51 932	23.0%	11.8%
	Msunduzi	KZN225	420 885	168 878	40.1%	168 878	40.1%	168 505	34.3%	0.2%
	New castle	KZN252	224 081	64 171	28.6%	64 171	28.6%	48 043	26.5%	33.6%
	Polokwane	LIM354	279 602	55 974	20.0%	55 974	20.0%	65 226	24.3%	(14.2%)
	Rustenburg	NW373	694 669	147 765	21.3%	147 765	21.3%	133 868	26.6%	10.4%
	Sol Plaatje	NC091	239 316	46 507	19.4%	46 507	19.4%	43 280	21.3%	7.5%
	Stellenbosch	WC024	120 664	18 919	15.7%	18 919	15.7%	17 627	16.2%	7.3%
	Steve Tshwete	MP313	77 705	20 360	26.2%	20 360	26.2%	17 563	24.4%	15.9%
	Tlokwe	NW402	95 704	21 459	22.4%	21 459	22.4%	21 047	26.2%	2.0%
	uMhlatuze	KZN282	305 060	73 047	23.9%	73 047	23.9%	77 348	24.6%	(5.6%)
Total			5 522 437	1 236 836	22.4%	1 236 836	22.4%	1 264 338	27.5%	(2.2%)
R thousands	Code	Main appropriation	First Quarter 2014/15		Year to date: 30 September 2014		First Quarter 2013/14			
			Actual Expenditure	1st Q as % of Main	Actual Expenditure	Total Exp as %	Actual Expenditure	Total Exp as %		
Water expenditure										
	City Of Matlosana	NW403	362 385	59 946	16.5%	59 946	16.5%	26 703	11.3%	124.5%
	Drakenstein	WC023	99 387	2 055	2.1%	2 055	2.1%	6 371	7.0%	(67.7%)
	Emalahleni (Mp)	MP312	182 618	26 065	14.3%	26 065	14.3%	29 079	17.8%	(10.4%)
	Emfuleni	GT421	647 854	103 664	16.0%	103 664	16.0%	130 711	18.9%	(20.7%)
	George	WC044	102 380	20 174	19.7%	20 174	19.7%	14 543	15.7%	38.7%
	Govan Mbeki	MP307	488 238	59 844	12.3%	59 844	12.3%	34 433	17.5%	73.8%
	Madibeng	NW372	162 084	45 571	28.1%	45 571	28.1%	25 927	20.9%	75.8%
	Majjhabeng	FS184	521 421	82 159	15.8%	82 159	15.8%	72 980	21.3%	12.6%
	Mbombela	MP322	151 944	31 440	20.7%	31 440	20.7%	20 360	18.5%	54.4%
	Mogale City	GT481	299 196	69 422	23.2%	69 422	23.2%	62 154	23.3%	11.7%
	Msunduzi	KZN225	320 898	107 355	33.5%	107 355	33.5%	94 557	23.0%	13.5%
	New castle	KZN252	294 387	33 543	11.4%	33 543	11.4%	37 572	20.3%	(10.7%)
	Polokwane	LIM354	317 942	40 096	12.6%	40 096	12.6%	42 717	17.1%	(6.1%)
	Rustenburg	NW373	513 379	91 303	17.8%	91 303	17.8%	87 308	18.8%	4.6%
	Sol Plaatje	NC091	185 596	43 526	23.5%	43 526	23.5%	54 961	34.9%	(20.8%)
	Stellenbosch	WC024	87 734	7 165	8.2%	7 165	8.2%	6 715	9.2%	6.7%
	Steve Tshwete	MP313	87 448	18 224	20.8%	18 224	20.8%	16 533	21.6%	10.2%
	Tlokwe	NW402	66 627	10 365	15.6%	10 365	15.6%	9 037	-	14.7%
	uMhlatuze	KZN282	322 351	98 460	30.5%	98 460	30.5%	77 461	25.5%	27.1%
Total			5 213 868	950 375	18.2%	950 375	18.2%	850 122	20.1%	11.8%

Source: National Treasury Local Government database

Table 5b: 19 Secondary cities aggregated budgets and revenue for electricity as at 30 September 2014

R thousands	Code	Main appropriation	First Quarter 2014/15		Year to date: 30 September 2014		First Quarter 2013/14		Q1 of 2013/14 to Q1 of 2014/15	
			Actual Revenue	1st Q as % of Main app	Actual Revenue	Total Rev as % of main app	Actual Revenue	Total Rev as % of main app		
Electricity revenue										
	City Of Matlosana	NW403	655 011	164 651	25.1%	164 651	25.1%	160 440	35.3%	2.6%
	Drakenstein	WC023	827 128	220 857	26.7%	220 857	26.7%	200 395	27.2%	10.2%
	Emalahleni (Mp)	MP312	794 294	193 567	24.4%	193 567	24.4%	184 053	23.4%	5.2%
	Emfuleni	GT421	1 995 526	542 239	27.2%	542 239	27.2%	551 137	29.3%	(1.6%)
	George	WC044	495 275	121 715	24.6%	121 715	24.6%	115 509	25.0%	5.4%
	Gov an Mbeki	MP307	490 687	74 432	15.2%	74 432	15.2%	108 289	26.9%	(31.3%)
	Madibeng	NW372	528 703	93 975	17.8%	93 975	17.8%	101 589	26.3%	(7.5%)
	Matjhabeng	FS184	664 906	115 379	17.4%	115 379	17.4%	106 166	17.1%	8.7%
	Mbombela	MP322	667 124	175 325	26.3%	175 325	26.3%	152 288	23.5%	15.1%
	Mogale City	GT481	891 408	229 718	25.8%	229 718	25.8%	213 072	24.8%	7.8%
	Msunduzi	KZN225	1 661 626	436 173	26.2%	436 173	26.2%	418 073	26.4%	4.3%
	New castle	KZN252	663 155	162 185	24.5%	162 185	24.5%	137 122	23.6%	18.3%
	Polokwane	LIM354	775 220	183 110	23.6%	183 110	23.6%	162 112	23.2%	13.0%
	Rustenburg	NW373	1 937 788	395 640	20.4%	395 640	20.4%	444 710	33.9%	(11.0%)
	Sol Plaatje	NC091	608 861	143 801	23.6%	143 801	23.6%	487 340	85.4%	(70.5%)
	Stellenbosch	WC024	431 801	104 783	24.3%	104 783	24.3%	99 427	25.0%	5.4%
	Steve Tshwete	MP313	503 720	136 741	27.1%	136 741	27.1%	123 771	26.5%	10.5%
	Tlokwe	NW402	566 450	178 152	31.5%	178 152	31.5%	164 499	30.6%	8.3%
	uMhlathuze	KZN282	1 392 658	381 192	27.4%	381 192	27.4%	386 146	33.6%	(1.3%)
Total			16 551 340	4 053 636	24.5%	4 053 636	24.5%	4 316 136	29.7%	(6.1%)
R thousands	Code	Main appropriation	First Quarter 2014/15		Year to date: 30 September 2014		First Quarter 2013/14			
			Actual Expenditure	1st Q as % of Main app	Actual Expenditure	Total Exp as % of main app	Actual Expenditure	Total Exp as % of main app		
Electricity expenditure										
	City Of Matlosana	NW403	581 397	88 224	15.2%	88 224	15.2%	58 460	11.6%	50.9%
	Drakenstein	WC023	671 120	136 925	20.4%	136 925	20.4%	133 255	20.9%	2.8%
	Emalahleni (Mp)	MP312	900 420	155 375	17.3%	155 375	17.3%	193 840	23.7%	(19.8%)
	Emfuleni	GT421	1 609 107	354 413	22.0%	354 413	22.0%	361 384	23.1%	(1.9%)
	George	WC044	432 134	94 037	21.8%	94 037	21.8%	81 961	20.2%	14.7%
	Gov an Mbeki	MP307	521 609	118 679	22.8%	118 679	22.8%	107 531	22.8%	10.4%
	Madibeng	NW372	431 076	131 363	30.5%	131 363	30.5%	106 855	29.3%	22.9%
	Matjhabeng	FS184	458 316	80 312	17.5%	80 312	17.5%	95 453	22.7%	(15.9%)
	Mbombela	MP322	559 827	107 054	19.1%	107 054	19.1%	112 411	22.2%	(4.8%)
	Mogale City	GT481	702 833	209 399	29.8%	209 399	29.8%	194 726	30.4%	7.5%
	Msunduzi	KZN225	1 301 169	416 837	32.0%	416 837	32.0%	389 274	29.4%	7.1%
	New castle	KZN252	515 700	202 072	39.2%	202 072	39.2%	100 679	21.5%	100.7%
	Polokwane	LIM354	656 204	189 428	28.9%	189 428	28.9%	178 102	30.3%	6.4%
	Rustenburg	NW373	1 664 710	441 216	26.5%	441 216	26.5%	428 575	47.1%	2.9%
	Sol Plaatje	NC091	526 015	170 789	32.5%	170 789	32.5%	160 240	33.0%	6.6%
	Stellenbosch	WC024	363 006	76 742	21.1%	76 742	21.1%	70 023	20.8%	9.6%
	Steve Tshwete	MP313	442 184	103 502	23.4%	103 502	23.4%	108 847	25.5%	(4.9%)
	Tlokwe	NW402	438 348	124 036	28.3%	124 036	28.3%	114 511	19.7%	8.3%
	uMhlathuze	KZN282	1 204 958	340 645	28.3%	340 645	28.3%	316 998	33.9%	7.5%
Total			13 980 135	3 541 047	25.3%	3 541 047	25.3%	3 313 122	26.7%	6.9%

Source: National Treasury Local Government database

Table 5c: 19 Secondary cities aggregated budgets and revenue for waste water management as at 30 September 2014

R thousands	Code	Main appropriation	First Quarter 2014/15		Year to date: 30 September 2014		First Quarter 2013/14		Q1 of 2013/14 to Q1 of 2014/15	
			Actual Revenue	1st Q as % of Main app	Actual Revenue	Total Rev as % of main app	Actual Revenue	Total Rev as % of main app		
Waste water management revenue										
	City Of Matlosana	NW403	84 258	16 717	19.8%	16 717	19.8%	16 832	17.9%	(0.7%)
	Drakenstein	WC023	70 744	63 752	90.1%	63 752	90.1%	54 456	89.7%	17.1%
	Emalahleni (Mp)	MP312	117 303	28 685	24.5%	28 685	24.5%	29 693	33.4%	(3.4%)
	Emfuleni	GT421	262 654	68 826	26.2%	68 826	26.2%	63 866	28.3%	7.8%
	George	WC044	95 767	31 284	32.7%	31 284	32.7%	56 350	63.9%	(44.5%)
	Gov an Mbeki	MP307	77 075	20 598	26.7%	20 598	26.7%	15 533	25.8%	32.6%
	Madibeng	NW372	116 635	(309)	(0.3%)	(309)	(0.3%)	7 379	33.9%	(104.2%)
	Matjhabeng	FS184	115 346	35 819	31.1%	35 819	31.1%	33 403	30.5%	7.2%
	Mbombela	MP322	19 653	5 117	26.0%	5 117	26.0%	3 980	18.1%	28.6%
	Mogale City	GT481	145 543	69 769	47.9%	69 769	47.9%	38 379	27.0%	81.8%
	Msunduzi	KZN225	136 100	40 182	29.5%	40 182	29.5%	39 066	26.9%	2.9%
	Newcastle	KZN252	169 475	53 778	31.7%	53 778	31.7%	43 962	29.4%	22.3%
	Polokwane	LIM354	66 163	11 596	17.5%	11 596	17.5%	12 835	19.1%	(9.7%)
	Rustenburg	NW373	238 314	37 470	15.7%	37 470	15.7%	34 746	16.9%	7.8%
	Sol Plaatje	NC091	68 318	17 781	26.0%	17 781	26.0%	16 500	26.4%	7.8%
	Stellenbosch	WC024	72 194	49 039	67.9%	49 039	67.9%	47 108	66.8%	4.1%
	Steve Tshwete	MP313	79 398	22 511	28.4%	22 511	28.4%	20 703	28.0%	8.7%
	Tlokwe	NW402	50 176	12 415	24.7%	12 415	24.7%	11 374	25.5%	9.2%
	uMhlathuze	KZN282	170 317	42 178	24.8%	42 178	24.8%	25 269	23.6%	66.9%
Total			2 155 433	627 210	29.1%	627 210	29.1%	571 434	31.1%	9.8%
R thousands	Code	Main appropriation	First Quarter 2014/15		Year to date: 30 September 2014		First Quarter 2013/14			
			Actual Expenditure	1st Q as % of Main app	Actual Expenditure	Total Exp as % of main app	Actual Expenditure	Total Exp as % of main app		
Waste water management expenditure										
	City Of Matlosana	NW403	101 985	5 686	5.6%	5 686	5.6%	3 105	2.8%	83.1%
	Drakenstein	WC023	89 846	5 437	6.1%	5 437	6.1%	10 795	12.8%	(49.6%)
	Emalahleni (Mp)	MP312	104 331	14 963	14.3%	14 963	14.3%	11 096	12.2%	34.9%
	Emfuleni	GT421	143 387	21 374	14.9%	21 374	14.9%	24 246	11.1%	(11.8%)
	George	WC044	81 432	17 651	21.7%	17 651	21.7%	12 350	18.0%	42.9%
	Gov an Mbeki	MP307	90 605	7 698	8.5%	7 698	8.5%	10 078	16.2%	(23.6%)
	Madibeng	NW372	17 286	4 383	25.4%	4 383	25.4%	2 889	27.6%	51.7%
	Matjhabeng	FS184	154 190	9 025	5.9%	9 025	5.9%	8 562	7.1%	5.4%
	Mbombela	MP322	62 293	6 947	11.2%	6 947	11.2%	8 369	10.4%	(17.0%)
	Mogale City	GT481	114 703	14 519	12.7%	14 519	12.7%	26 418	23.7%	(45.0%)
	Msunduzi	KZN225	102 171	29 540	28.9%	29 540	28.9%	25 704	21.6%	14.9%
	Newcastle	KZN252	83 016	5 428	6.5%	5 428	6.5%	11 060	24.0%	(50.9%)
	Polokwane	LIM354	86 742	17 227	19.9%	17 227	19.9%	8 782	17.2%	96.2%
	Rustenburg	NW373	220 631	29 207	13.2%	29 207	13.2%	19 920	14.0%	46.6%
	Sol Plaatje	NC091	52 141	12 096	23.2%	12 096	23.2%	9 981	20.3%	21.2%
	Stellenbosch	WC024	105 611	10 055	9.5%	10 055	9.5%	8 270	14.6%	21.6%
	Steve Tshwete	MP313	82 420	17 216	20.9%	17 216	20.9%	15 785	20.9%	9.1%
	Tlokwe	NW402	57 232	9 471	16.5%	9 471	16.5%	7 067	-	34.0%
	uMhlathuze	KZN282	137 708	37 692	27.4%	37 692	27.4%	28 046	24.1%	34.4%
Total			1 887 729	275 614	14.6%	275 614	14.6%	252 523	15.6%	9.1%

Source: National Treasury Local Government database

Table 5d: 19 Secondary cities aggregated budgets and revenue for waste management as at 30 September 2014

R thousands	Code	Main appropriation	First Quarter 2014/15		Year to date: 30 September 2014		First Quarter 2013/14		Q1 of 2013/14 to Q1 of 2014/15	
			Actual Revenue	1st Q as % of Main app	Actual Revenue	Total Rev as % of main app	Actual Revenue	Total Rev as % of main app		
Waste management revenue										
	City Of Matlosana	NW403	135 267	21 126	15.6%	21 126	15.6%	16 281	11.4%	29.8%
	Drakenstein	WC023	88 491	87 151	98.5%	87 151	98.5%	77 934	97.2%	11.8%
	Emalaheni (Mp)	MP312	70 576	17 631	25.0%	17 631	25.0%	15 876	23.4%	11.1%
	Emfuleni	GT421	180 977	46 250	25.6%	46 250	25.6%	41 886	26.4%	10.4%
	George	WC044	65 768	22 099	33.6%	22 099	33.6%	40 770	67.3%	(45.8%)
	Gov an Mbeki	MP307	95 468	26 116	27.4%	26 116	27.4%	21 946	27.5%	19.0%
	Madibeng	NW372	107 074	7 924	7.4%	7 924	7.4%	7 575	26.4%	4.6%
	Matjhabeng	FS184	64 912	22 317	34.4%	22 317	34.4%	21 107	34.3%	5.7%
	Mbombela	MP322	69 158	17 654	25.5%	17 654	25.5%	17 177	23.3%	2.8%
	Mogale City	GT481	162 662	48 310	29.7%	48 310	29.7%	46 139	30.0%	4.7%
	Msunduzi	KZN225	93 090	27 029	29.0%	27 029	29.0%	26 619	29.7%	1.5%
	New castle	KZN252	101 989	29 826	29.2%	29 826	29.2%	27 821	28.3%	7.2%
	Polokwane	LIM354	62 677	14 735	23.5%	14 735	23.5%	17 634	30.4%	(16.4%)
	Rustenburg	NW373	153 064	43 569	28.5%	43 569	28.5%	42 512	32.7%	2.5%
	Sol Plaatje	NC091	50 141	12 785	25.5%	12 785	25.5%	12 027	25.7%	6.3%
	Stellenbosch	WC024	52 345	37 100	70.9%	37 100	70.9%	36 738	80.1%	1.0%
	Steve Tshwete	MP313	88 227	24 647	27.9%	24 647	27.9%	22 488	28.6%	9.6%
	Tlokwe	NW402	31 841	9 442	29.7%	9 442	29.7%	7 460	25.7%	26.6%
	uMhlathuze	KZN282	103 275	26 170	25.3%	26 170	25.3%	21 982	25.4%	19.1%
	Total		1 776 999	541 880	30.5%	541 880	30.5%	521 972	33.2%	3.8%
R thousands	Code	Main appropriation	First Quarter 2014/15		Year to date: 30 September 2014		First Quarter 2013/14			
			Actual Expenditure	1st Q as % of Main app	Actual Expenditure	Total Exp as % of main app	Actual Expenditure	Total Exp as % of main app		
Waste management expenditure										
	City Of Matlosana	NW403	63 157	10 797	17.1%	10 797	17.1%	9 876	21.5%	9.3%
	Drakenstein	WC023	75 651	3 786	5.0%	3 786	5.0%	8 572	13.8%	(55.8%)
	Emalaheni (Mp)	MP312	73 880	15 243	20.6%	15 243	20.6%	13 050	20.8%	16.8%
	Emfuleni	GT421	113 879	19 311	17.0%	19 311	17.0%	21 057	13.9%	(8.3%)
	George	WC044	49 418	10 133	20.5%	10 133	20.5%	7 849	16.8%	29.1%
	Gov an Mbeki	MP307	109 960	13 173	12.0%	13 173	12.0%	11 886	18.7%	10.8%
	Madibeng	NW372	69 873	16 468	23.6%	16 468	23.6%	14 401	28.9%	14.4%
	Matjhabeng	FS184	103 479	14 290	13.8%	14 290	13.8%	14 856	17.6%	(3.8%)
	Mbombela	MP322	146 020	35 542	24.3%	35 542	24.3%	28 382	21.6%	25.2%
	Mogale City	GT481	143 697	23 796	16.6%	23 796	16.6%	23 694	21.8%	0.4%
	Msunduzi	KZN225	107 466	21 513	20.0%	21 513	20.0%	18 896	18.2%	13.9%
	New castle	KZN252	109 394	18 582	17.0%	18 582	17.0%	21 706	23.4%	(14.4%)
	Polokwane	LIM354	60 416	12 291	20.3%	12 291	20.3%	14 652	23.8%	(16.1%)
	Rustenburg	NW373	103 533	23 681	22.9%	23 681	22.9%	33 191	28.6%	(28.7%)
	Sol Plaatje	NC091	45 141	11 581	25.7%	11 581	25.7%	10 756	25.7%	7.7%
	Stellenbosch	WC024	52 255	6 239	11.9%	6 239	11.9%	5 157	13.3%	21.0%
	Steve Tshwete	MP313	84 675	20 584	24.3%	20 584	24.3%	16 811	21.7%	22.4%
	Tlokwe	NW402	43 279	7 677	17.7%	7 677	17.7%	8 555	-	(10.3%)
	uMhlathuze	KZN282	96 593	19 201	19.9%	19 201	19.9%	21 630	25.7%	(11.2%)
	Total		1 651 763	303 889	18.4%	303 889	18.4%	304 977	21.4%	(0.4%)

Source: National Treasury Local Government database

Aggregated municipal debtors age analysis

Table 6a: Debtors Age Analysis as at 30 September 2014

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 757 310	10.7%	941 418	3.7%	861 890	3.4%	21 122 505	82.2%	25 683 123	26.0%	163 320	0.6%	2 192 927	8.5%
Trade and Other Receivables from Exchange Transactions - Electricity	5 793 482	34.9%	1 215 936	7.3%	616 562	3.7%	8 980 430	54.1%	16 606 410	16.8%	29 846	0.2%	1 032 221	6.2%
Receivables from Non-exchange Transactions - Property Rates	4 930 356	20.9%	897 643	3.8%	2 035 821	8.6%	15 758 195	66.7%	23 622 016	23.9%	71 129	0.3%	2 233 065	9.5%
Receivables from Exchange Transactions - Waste Water Management	1 115 054	11.8%	278 684	3.0%	282 544	3.0%	7 758 846	82.2%	9 435 128	9.5%	41 511	0.4%	642 696	6.8%
Receivables from Exchange Transactions - Waste Management	738 177	9.6%	227 709	3.0%	226 714	2.9%	6 499 532	84.5%	7 692 133	7.8%	60 115	0.8%	342 745	4.5%
Receivables from Exchange Transactions - Property Rental Debtors	81 354	4.5%	29 882	1.7%	29 026	1.6%	1 659 402	92.2%	1 799 664	1.8%	956	0.1%	150 909	8.4%
Interest on Arrear Debtor Accounts	6 835	0.1%	254 214	3.5%	234 817	3.2%	6 810 632	93.2%	7 306 499	7.4%	80 988	1.1%	659 318	9.0%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	720	(1.6%)	943	(2.1%)	1 061	(2.4%)	(47 862)	106.0%	(45 137)	(0.0%)	-	-	-	-
Other	176 697	2.6%	334 930	4.9%	176 305	2.6%	6 112 328	89.9%	6 800 260	6.9%	149 622	2.2%	133 792	2.0%
Total	15 599 987	15.8%	4 181 361	4.2%	4 464 740	4.5%	74 654 007	75.5%	98 900 095	100.0%	597 488	0.6%	7 387 673	7.5%
Debtors Age Analysis By Customer Group														
Organs of State	525 758	9.6%	427 416	7.8%	1 194 184	21.8%	3 320 904	60.7%	5 468 262	5.6%	105	0.0%	325 589	6.0%
Commercial	6 552 974	28.2%	1 308 583	5.6%	1 116 120	4.8%	14 222 144	61.3%	23 199 822	23.6%	31 341	0.1%	1 239 484	5.3%
Households	6 994 548	12.1%	2 002 117	3.5%	1 749 901	3.0%	46 884 177	81.4%	57 630 742	58.6%	553 617	1.0%	5 562 384	9.7%
Other	1 468 758	12.2%	420 499	3.5%	388 407	3.2%	9 776 858	81.1%	12 054 522	12.3%	12 425	0.1%	260 216	2.2%
Total	15 542 039	15.8%	4 158 615	4.2%	4 448 612	4.5%	74 204 082	75.4%	98 353 348	100.0%	597 488	0.6%	7 387 673	7.5%
Per Province														
Eastern Cape	2 411 628	28.9%	667 772	8.0%	315 287	3.8%	4 940 361	59.3%	8 335 049	8.4%	95 892	1.2%	1 576 813	18.9%
Free State	752 094	8.4%	531 957	6.0%	362 496	4.1%	7 267 302	81.5%	8 913 848	9.0%	24	0.0%	1 676 871	18.8%
Gauteng	7 218 258	17.8%	1 095 527	2.7%	1 177 682	2.9%	31 028 551	76.6%	40 520 017	41.0%	472 878	1.2%	64 160	0.2%
Kwazulu-Natal	1 562 488	12.8%	702 347	5.7%	532 703	4.4%	9 436 637	77.1%	12 234 174	12.4%	21 279	0.2%	3 083 793	25.2%
Limpopo	254 029	7.6%	147 184	4.4%	210 425	6.3%	2 710 163	81.6%	3 321 801	3.4%	-	-	28 043	0.8%
Mpumalanga	543 667	7.7%	246 338	3.5%	923 316	13.0%	5 383 780	75.9%	7 097 101	7.2%	-	-	-	-
North West	428 289	6.4%	328 429	4.9%	227 035	3.4%	5 711 883	85.3%	6 695 636	6.8%	17	0.0%	-	-
Northern Cape	250 748	8.6%	117 883	4.0%	454 584	15.5%	2 106 686	71.9%	2 929 901	3.0%	5	0.0%	679 608	23.2%
Western Cape	2 178 787	24.6%	343 925	3.9%	261 212	3.0%	6 068 644	68.6%	8 852 568	9.0%	7 392	0.1%	278 385	3.1%
Total	15 599 987	15.8%	4 181 361	4.2%	4 464 740	4.5%	74 654 007	75.5%	98 900 095	100.0%	597 488	0.6%	7 387 673	7.5%

Source: National Treasury Local Government database

Debtors' age analysis for the metros

Table 6b: Metros Debtors Age Analysis as at 30 September 2014

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Amount %		Impairment -Bad Debts ito Council Amount %	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
1st Quarter Ended 30 September 2014														
Buffalo City	277 822	21.9%	68 872	5.4%	46 660	3.7%	876 141	69.0%	1 269 495	2.3%	-	-	-	-
Cape Town	1 338 172	20.4%	194 607	3.0%	164 400	2.5%	4 862 236	74.1%	6 559 415	12.0%	-	-	-	-
Ekurhuleni Metro	1 675 136	15.8%	500 014	4.7%	330 191	3.1%	8 126 870	76.4%	10 632 211	19.4%	-	-	-	-
eThekwini	739 053	13.6%	312 158	5.8%	178 929	3.3%	4 190 471	77.3%	5 420 611	9.9%	2 940	0.1%	2 494 565	46.0%
City Of Johannesburg	3 269 533	18.6%	144 164	0.8%	551 347	3.1%	13 577 617	77.4%	17 542 661	32.1%	-	-	-	-
Mangaung	383 159	12.2%	216 310	6.9%	140 276	4.5%	2 408 934	76.5%	3 148 678	5.8%	-	-	1 712 298	54.4%
Nelson Mandela Bay	1 483 801	41.4%	272 790	7.6%	107 636	3.0%	1 716 775	47.9%	3 581 002	6.5%	95 892	2.7%	1 610 798	45.0%
City Of Tshwane	1 603 528	24.5%	250 915	3.8%	156 863	2.4%	4 534 278	69.3%	6 545 585	12.0%	472 878	7.2%	-	-
Total	10 770 204	19.7%	1 959 830	3.6%	1 676 302	3.1%	40 293 321	73.7%	54 699 657	100.0%	571 710	1.0%	5 817 661	10.6%
1st Quarter Ended 30 September 2013														
Buffalo City	229 736	20.5%	59 919	5.4%	46 179	4.1%	783 547	70.0%	1 119 382	2.1%	-	-	-	-
Cape Town	1 506 838	23.5%	233 510	3.6%	167 364	2.6%	4 501 488	70.2%	6 409 201	12.2%	-	-	-	-
Ekurhuleni Metro	1 676 669	17.0%	552 674	5.6%	350 296	3.5%	7 299 681	73.9%	9 879 320	18.8%	-	-	-	-
eThekwini	638 717	11.1%	295 646	5.1%	176 749	3.1%	4 646 027	80.7%	5 757 139	11.0%	41 184	0.7%	2 641 157	45.9%
City Of Johannesburg	2 884 435	16.4%	903 823	5.1%	628 894	3.6%	13 143 745	74.8%	17 560 896	33.4%	-	-	-	-
Mangaung	335 846	13.2%	210 615	8.3%	148 838	5.9%	1 840 459	72.6%	2 535 757	4.8%	27 316	1.1%	1 471 038	58.0%
Nelson Mandela Bay	1 371 710	43.9%	240 131	7.7%	75 259	2.4%	1 437 489	46.0%	3 124 590	6.0%	23 737	0.8%	1 598 040	51.1%
City Of Tshwane	1 723 725	28.1%	253 264	4.1%	129 920	2.1%	4 019 861	65.6%	6 126 771	11.7%	20 410	0.3%	-	-
Total	10 367 675	19.7%	2 749 582	5.2%	1 723 500	3.3%	37 672 297	71.7%	52 513 055	100.0%	112 646	0.2%	5 710 234	10.9%
Movement between 30 September 2013 and 30 September 2014														
Buffalo City	48 087		8 952		481		92 593		150 113					
Cape Town	(168 666)		(38 903)		(2 964)		360 748		150 214					
Ekurhuleni Metro	(1 533)		(52 661)		(20 105)		827 189		752 891					
eThekwini	100 337		16 513		2 179		(455 557)		(336 528)					
City Of Johannesburg	385 098		(759 659)		(77 547)		433 872		(18 235)					
Mangaung	47 313		5 695		(8 562)		568 475		612 921					
Nelson Mandela Bay	112 090		32 659		32 377		279 286		456 412					
City Of Tshwane	(120 197)		(2 349)		26 943		514 418		418 814					
Total	402 529		(789 753)		(47 197)		2 621 023		2 186 602					
Growth rate 30 September 2013 to 30 September 2014														
Buffalo City	20.9%		14.9%		1.0%		11.8%		13.4%					
Cape Town	(11.2%)		(16.7%)		(1.8%)		8.0%		2.3%					
Ekurhuleni Metro	(0.1%)		(9.5%)		(5.7%)		11.3%		7.6%					
eThekwini	15.7%		5.6%		1.2%		(9.8%)		(5.8%)					
City Of Johannesburg	13.4%		(84.0%)		(12.3%)		3.3%		(0.1%)					
Mangaung	14.1%		2.7%		(5.8%)		30.9%		24.2%					
Nelson Mandela Bay	8.2%		13.6%		43.0%		19.4%		14.6%					
City Of Tshwane	(7.0%)		(0.9%)		20.7%		12.8%		6.8%					
Total	3.9%		(28.7%)		(2.7%)		7.0%		4.2%					

Source: National Treasury Local Government Database

Table 6c: Metros Debtors Age Analysis By Customer Group as at 30 September 2014

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors Amount %		Impairment -Bad Debts ito Council Policy Amount %	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Customer Group														
Organs of State	130 813	8.5%	213 920	13.9%	95 239	6.2%	1 095 939	71.4%	1 535 911	2.8%	105	0.0%	90 837	5.9%
Commercial	4 952 940	32.1%	725 523	4.7%	574 196	3.7%	9 188 794	59.5%	15 441 453	28.2%	31 340	0.2%	1 060 793	6.9%
Households	4 683 550	15.3%	980 679	3.2%	847 372	2.8%	24 155 980	78.8%	30 667 580	56.1%	530 694	1.7%	4 600 486	15.0%
Other	1 002 901	14.2%	39 708	0.6%	159 495	2.3%	5 852 608	83.0%	7 054 713	12.9%	9 572	0.1%	65 546	0.9%
Total	10 770 204	19.7%	1 959 830	3.6%	1 676 302	3.1%	40 293 321	73.7%	54 699 657	100.0%	571 710	1.0%	5 817 661	10.6%

Source: National Treasury Local Government Database

Debtors' age analysis for secondary cities

Table 7a: 19 Secondary cities Debtors Age Analysis as at 1st Quarter Ended 30 September 2014

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
City Of Matlosana	118 130	9.9%	49 673	4.2%	32 412	2.7%	992 046	83.2%	1 192 261	6.3%	-	-	-	-
Drakenstein	132 834	44.2%	20 571	6.8%	9 957	3.3%	137 462	45.7%	300 824	1.6%	-	-	-	-
Emalaheni (Mp)	139 876	9.9%	79 497	5.7%	51 080	3.6%	1 135 742	80.8%	1 406 195	7.4%	-	-	-	-
Emfuleni	241 515	6.0%	146 059	3.6%	101 277	2.5%	3 529 599	87.8%	4 018 451	21.1%	-	-	-	-
George	58 338	35.7%	8 538	5.2%	6 948	4.3%	89 377	54.8%	163 201	0.9%	1 508	0.9%	-	-
Govan Mbeki	30 161	3.7%	29 409	3.6%	32 799	4.0%	721 866	88.7%	814 236	4.3%	-	-	-	-
Madibeng	81 878	8.2%	63 569	6.4%	44 689	4.5%	806 649	80.9%	996 785	5.2%	-	-	-	-
Majhabeng	119 762	8.0%	75 959	5.1%	56 505	3.8%	1 246 406	83.2%	1 498 632	7.9%	-	-	-	-
Mbombela	90 178	23.3%	2 513	0.6%	27 734	7.2%	267 434	69.0%	387 860	2.0%	-	-	-	-
Mogale City	307 275	31.4%	16 212	1.7%	12 308	1.3%	642 644	65.7%	978 440	5.1%	-	-	-	-
Msunduzi	265 848	15.5%	164 917	9.6%	51 096	3.0%	1 227 870	71.8%	1 709 732	9.0%	-	-	543 001	31.8%
Newcastle	42 077	4.4%	29 061	3.1%	23 519	2.5%	853 148	90.0%	947 805	5.0%	-	-	-	-
Polokwane	21 471	3.5%	36 930	6.0%	30 925	5.0%	530 037	85.6%	619 362	3.2%	-	-	-	-
Rustenburg	141 511	6.7%	133 753	6.3%	56 875	2.7%	1 794 702	84.4%	2 126 842	11.2%	-	-	-	-
Sol Plaatje	103 142	8.2%	55 921	4.5%	184 309	14.7%	908 053	72.6%	1 251 426	6.6%	-	-	561 605	44.9%
Stellenbosch	50 972	25.2%	44 769	22.1%	3 568	1.8%	103 179	51.0%	202 489	1.1%	-	-	-	-
Steve Tshwete	51 606	53.7%	12 655	13.2%	3 844	4.0%	27 914	29.1%	96 018	0.5%	-	-	-	-
Tlokwe	-	-	-	-	-	-	-	-	-	-	-	-	-	-
uMhlathuze	261 367	72.1%	11 360	3.1%	5 035	1.4%	84 496	23.3%	362 258	1.9%	-	-	-	-
Total	2 257 943	11.8%	981 367	5.1%	734 880	3.9%	15 098 626	79.2%	19 072 816	100.0%	1 508	0.0%	1 104 606	5.8%

Source: National Treasury Local Government Database

Table 7b: 19 Secondary cities Debtors Age Analysis By Customer Group as at 1st Quarter Ended 30 September 2014

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Organs of State	106 807	10.4%	72 231	7.1%	189 143	18.5%	655 978	64.1%	1 024 159	5.4%	-	-	232 471	22.7%
Commercial	1 022 881	21.6%	368 592	7.8%	157 299	3.3%	3 182 703	67.3%	4 731 475	24.8%	-	-	154 571	3.3%
Households	1 009 213	9.1%	481 601	4.3%	336 767	3.0%	9 273 957	83.5%	11 101 538	58.2%	1 508	0.0%	626 059	5.6%
Other	119 042	5.4%	58 944	2.7%	51 671	2.3%	1 985 987	89.6%	2 215 643	11.6%	-	-	91 505	4.1%
Total	2 257 943	11.8%	981 367	5.1%	734 880	3.9%	15 098 626	79.2%	19 072 816	100.0%	1 508	0.0%	1 104 606	5.8%

Source: National Treasury Local Government Database

Collection rates

Table 8a: National collection rate as at 30 September 2014

R thousands	Main appropriation	First Quarter 2014/15 Actual	Year to date: 30 September 2014 Actual
Collection Rate	90.7%	90.2%	90.2%
Property rates	91.2%	80.5%	80.5%
Service charges - Total	91.3%	93.8%	93.8%
Service charges - electricity revenue	92.9%	96.0%	96.0%
Service charges - water revenue	86.8%	92.1%	92.1%
Service charges - sanitation revenue	86.0%	79.8%	79.8%
Service charges - refuse revenue	89.7%	77.9%	77.9%
Service charges - other	129.3%	186.0%	186.0%
Interest earned - outstanding debtors	56.2%	86.4%	86.4%

Source: National Treasury Local Government Database

Table 8b: Metros collection rate as at 30 September 2014

	Main appropriation	First Quarter 2014/15 Actual	Year to date: 30 September 2014 Actual
R thousands			
Collection Rate	92.9%	95.6%	95.6%
Property rates	91.5%	92.6%	92.6%
Service charges - Total	93.8%	96.2%	96.2%
Service charges - electricity revenue	95.3%	97.0%	97.0%
Service charges - water revenue	89.4%	94.8%	94.8%
Service charges - sanitation revenue	86.7%	88.9%	88.9%
Service charges - refuse revenue	91.5%	89.6%	89.6%
Service charges - other	138.9%	151.6%	151.6%
Interest earned - outstanding debtors	59.1%	120.0%	120.0%

Source: National Treasury Local Government Database

Table 8c: 19 Secondary cities collection rate as at 30 September 2014

	Main appropriation	First Quarter 2014/15 Actual	Year to date: 30 September 2014 Actual
R thousands			
Collection Rate	86.9%	97.5%	97.5%
Property rates	90.3%	85.3%	85.3%
Service charges - Total	86.8%	101.6%	101.6%
Service charges - electricity revenue	86.1%	106.1%	106.1%
Service charges - water revenue	88.0%	97.3%	97.3%
Service charges - sanitation revenue	87.4%	74.1%	74.1%
Service charges - refuse revenue	87.7%	62.4%	62.4%
Service charges - other	100.6%	2008.5%	2008.5%
Interest earned - outstanding debtors	60.1%	92.7%	92.7%

Source: National Treasury Local Government Database

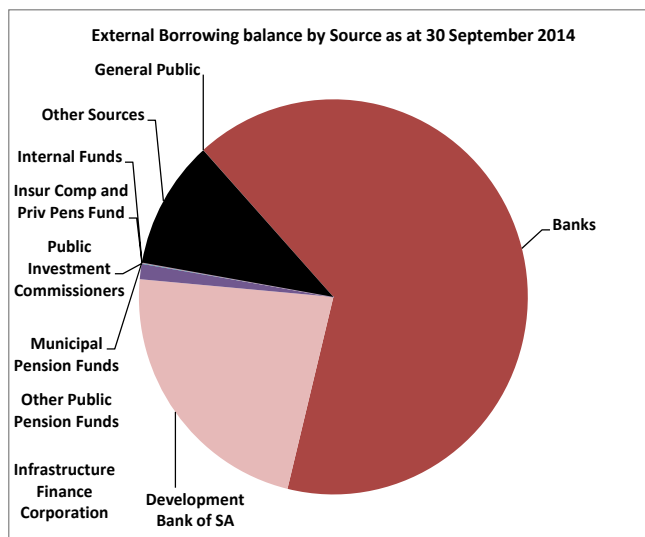
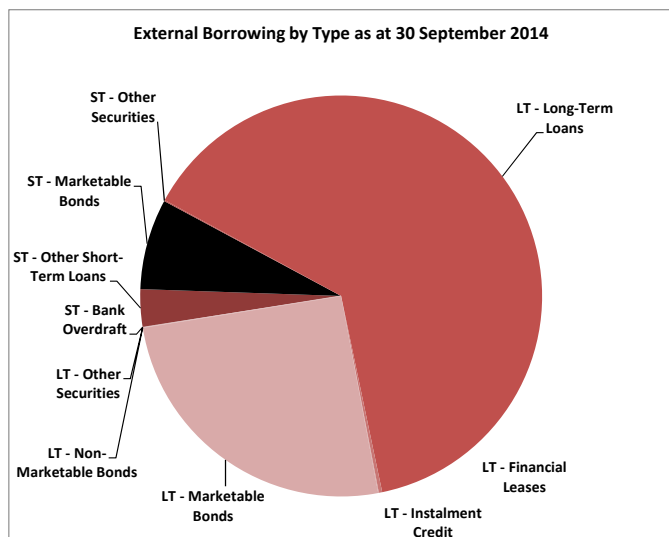
Aggregated municipal creditors age analysis

Table 9: Creditors Age Analysis as at 30 September 2014

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Bulk Electricity	5 105 838	60.8%	722 412	8.6%	446 915	5.3%	2 124 938	25.3%	8 400 102	37.3%
Bulk Water	1 196 438	29.3%	101 595	2.5%	81 240	2.0%	2 707 025	66.2%	4 086 297	18.1%
PAYE deductions	931 018	96.0%	2 959	0.3%	2 704	0.3%	32 819	3.4%	969 500	4.3%
VAT (output less input)	(14 981)	19.9%	(3 622)	4.8%	(4 153)	5.5%	(52 560)	69.8%	(75 316)	(0.3%)
Pensions / Retirement	297 908	99.5%	875	0.3%	204	0.1%	548	0.2%	299 534	1.3%
Loan repayments	224 086	18.8%	470	0.0%	207 932	17.4%	759 331	63.7%	1 191 820	5.3%
Trade Creditors	2 782 692	74.2%	222 886	5.9%	168 220	4.5%	578 052	15.4%	3 751 852	16.7%
Auditor-General	21 053	14.0%	7 951	5.3%	5 145	3.4%	116 715	77.4%	150 864	0.7%
Other	2 942 497	78.3%	115 053	3.1%	68 763	1.8%	632 177	16.8%	3 758 490	16.7%
Total	13 486 550	59.9%	1 170 579	5.2%	976 969	4.3%	6 899 045	30.6%	22 533 143	100.0%
Per Province										
Eastern Cape	823 868	70.7%	99 905	8.6%	32 739	2.8%	208 631	17.9%	1 165 143	5.2%
Free State	422 699	13.1%	255 388	7.9%	234 635	7.3%	2 321 965	71.8%	3 234 686	14.4%
Gauteng	8 551 978	95.3%	118 357	1.3%	9 978	0.1%	294 154	3.3%	8 974 467	39.8%
Kwazulu-Natal	2 029 913	61.6%	91 773	2.8%	296 634	9.0%	877 436	26.6%	3 295 756	14.6%
Limpopo	204 234	22.8%	57 979	6.5%	55 623	6.2%	579 379	64.6%	897 214	4.0%
Mpumalanga	477 606	18.3%	352 110	13.5%	225 788	8.7%	1 548 522	59.5%	2 604 026	11.6%
North West	233 003	18.2%	142 101	11.1%	80 541	6.3%	822 109	64.3%	1 277 754	5.7%
Northern Cape	140 175	29.9%	43 801	9.3%	40 692	8.7%	243 925	52.1%	468 592	2.1%
Western Cape	603 074	98.0%	9 165	1.5%	340	0.1%	2 925	0.5%	615 504	2.7%
Total	13 486 550	59.9%	1 170 579	5.2%	976 969	4.3%	6 899 045	30.6%	22 533 143	100.0%

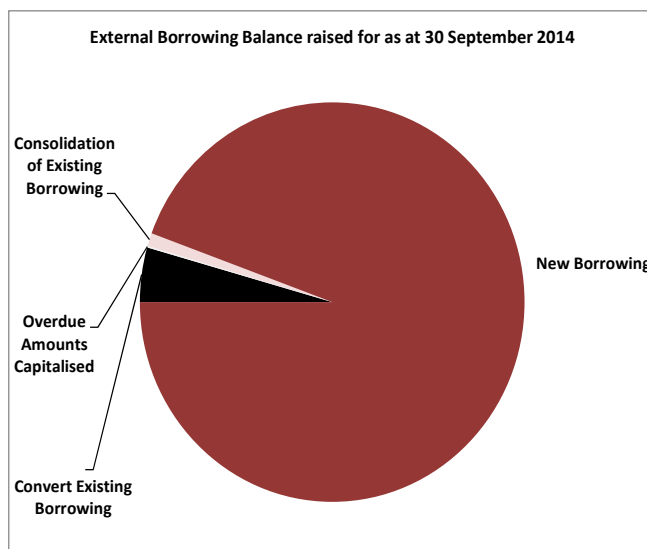
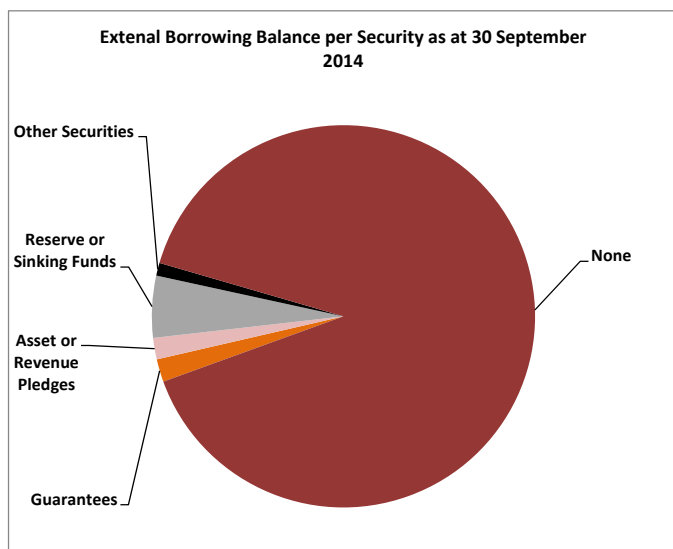
Source: National Treasury Local Government Database

Borrowing instruments



Type	Balance (R'000)
ST - Bank Overdraft	25 537
ST - Other Short-Term Loans	1 675 590
ST - Marketable Bonds	4 082 717
ST - Non-Marketable Bonds	
ST - Other Securities	53 275
LT - Long-Term Loans	35 657 284
LT - Instalment Credit	150 180
LT - Financial Leases	30 410
LT - Marketable Bonds	14 215 667
LT - Non-Marketable Bonds	5
LT - Other Securities	16 031
TOTAL	55 906 696

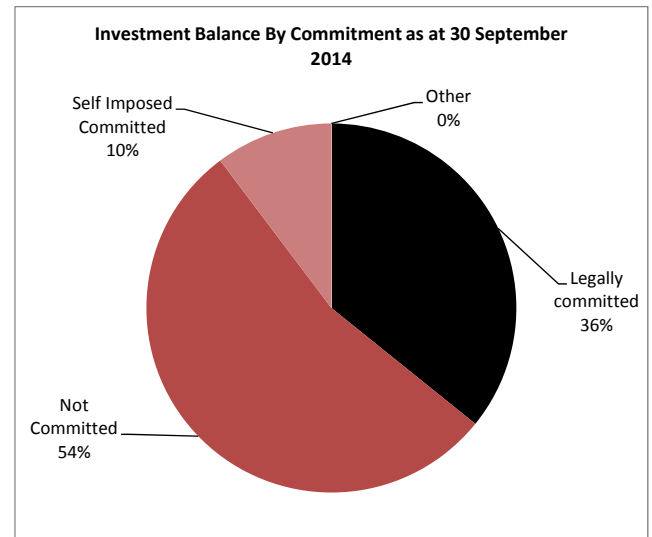
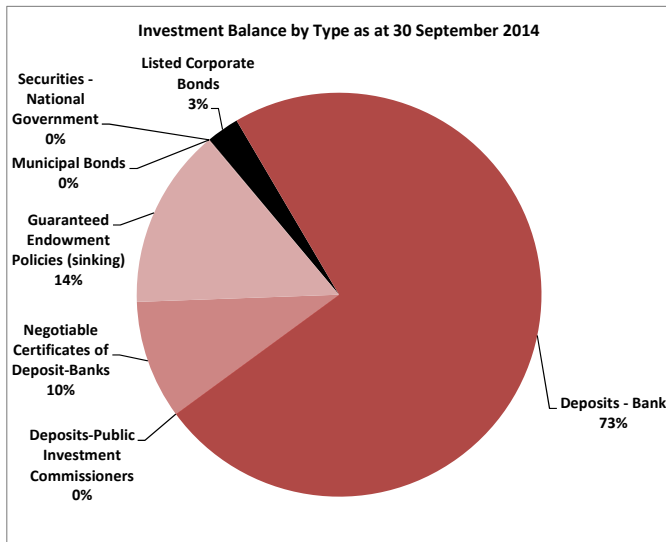
Source	Balance (R'000)
General Public	3 210
Banks	36 590 634
Development Bank of SA	12 659 275
Infrastructure Finance Corporation	694 927
Public Investment Commissioners	28 913
Insur Comp and Priv Pens Fund	33 217
Municipal Pension Funds	43
Other Public Pension Funds	42
Unit Trusts	
Internal Funds	306
Other Sources	5 896 130
TOTAL	55 906 697



Security	Balance R'000
Guarantees	1 083 589
Asset or Revenue Pledges	1 010 743
Reserve or Sinking Funds	2 927 714
Other Securities	601 169
None	50 283 480
Total Borrowing	55 906 695

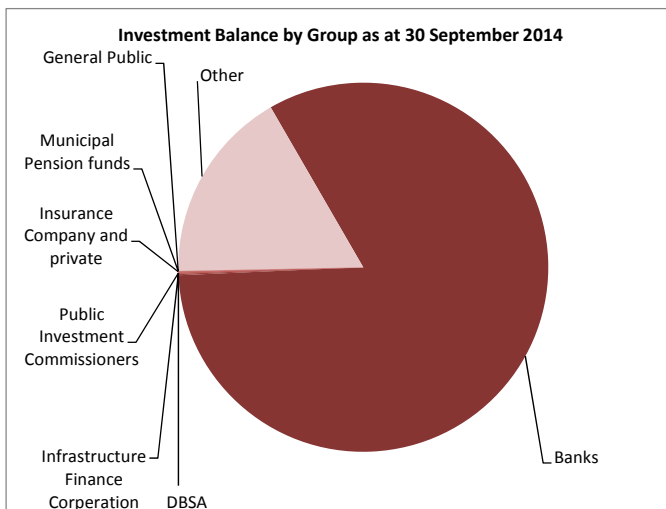
Raised for	Balance R'000
Convert Existing Borrowing	2 464 692
Overdue Amounts Capitalised	72 579
Consolidation of Existing Borrowing	593 545
New Borrowing	52 775 879
Total Borrowing	55 906 695

Investment instruments



Type	Balance (R'000)
Securities - National Government	10 198
Listed Corporate Bonds	642 208
Deposits - Bank	18 009 164
Deposits-Public Investment Commissioners	190
Negotiable Certificates of Deposit-Banks	2 332 491
Guaranteed Endowment Policies (sinking)	3 543 787
Municipal Bonds	4 711
TOTAL	24 542 749

Committed	Balance (R'000)
Legally committed	8 786 471
Not Committed	13 238 587
Self Imposed Committed	2 517 691
Other	-
Total	24 542 749



Group	Balance (R'000)
Banks	20 282 846
DBSA	30 503
Infrastructure Finance Corporation	17 523
Public Investment Commissioners	190
Insurance Company and private	42 727
Municipal Pension funds	-
General Public	4 046
Other	4 164 914
Total	24 542 749

Table 10: Conditional grants transfers, payments and expenditure as at 30 September 2014

1st Quarter Ended 30 September 2014

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

AGGREGATED INFORMATION FOR ALL MUNICIPALITIES

	Division of revenue Act No. 10 of 2014	Adjustment (Mid year)	Other Adjustments	Total Available 2014/15	Year to date		First Quarter		YTD Expenditure		% Changes from 1st to 1st Q		% Changes for the 1st Q		Approved Roll Over	
					Approved payment schedule	Transferred to municipalities for direct grants	Actual expenditure National Department by 30 September 2014	Actual expenditure by municipalities by 30 September 2014	Actual expenditure National Department	Actual expenditure by municipalities	Actual expenditure National Department	Actual expenditure by municipalities	Exp as % of Allocation National Department	Exp as % of Allocation by municipalities	Total Available 2014/15	YTD expenditure by municipalities
R thousands																
National Treasury (Vote 10)																
Local Government Financial Management Grant	449 138	-	-	449 138	449 138	449 138	104 815	101 727	104 815	101 727	-	-	23.3%	22.6%	-	-
Infrastructure Skills Development Grant	104 425	-	-	104 425	47 736	48 036	35 104	22 811	35 104	22 811	-	-	33.6%	21.8%	-	-
Neighbourhood Development Partnership (Schedule 5B)	591 179	-	-	591 179	252 736	248 164	140 850	79 078	140 850	79 078	-	-	23.8%	13.4%	-	-
Neighbourhood Development Partnership (Schedule 6B)	58 300	-	-	58 300	13 732	-	-	-	-	-	-	-	-	-	-	-
Sub-Total Vote	1 203 042	-	-	1 203 042	763 342	745 338	280 769	203 615	280 769	203 615	-	-	24.5%	17.8%	-	-
Cooperative Governance (Vote 3)																
Municipal Systems Improvement Grant	252 152	-	-	252 152	252 152	252 152	12 325	40 215	12 325	40 215	-	-	4.9%	15.9%	-	-
Municipal Disaster Grant	292	-	-	292	292	-	-	542	-	542	-	-	-	185.5%	-	-
Municipal Disaster Revocery Grant	37 302	-	-	37 302	37 302	-	-	-	-	-	-	-	-	-	-	-
Sub-Total Vote	289 746	-	-	289 746	289 746	252 152	12 325	40 756	12 325	40 756	-	-	4.3%	14.1%	-	-
Transport (Vote 37)																
Public Transport Infrastructure and Systems Grant	4 968 029	-	-	4 968 029	1 295 000	1 295 000	635 326	766 123	635 326	766 123	-	-	12.8%	15.4%	-	-
Public Transport Network Operations Grant	902 817	-	-	902 817	180 000	180 000	125 533	107 604	125 533	107 604	-	-	13.9%	11.9%	-	-
Rural Road Assets Management Systems Grant	75 223	-	-	75 223	75 223	67 775	9 614	6 653	9 614	6 653	-	-	12.8%	8.8%	-	-
Sub-Total Vote	5 946 069	-	-	5 946 069	1 550 223	1 542 775	770 473	880 380	770 473	880 380	-	-	13.0%	14.8%	-	-
Public Works (Vote 6)																
Expanded Public Works Programme Integrated Grant (Municipality)	594 575	-	-	594 575	237 824	237 424	94 116	134 471	94 116	134 471	-	-	15.8%	22.6%	-	-
Sub-Total Vote	594 575	-	-	594 575	237 824	237 424	94 116	134 471	94 116	134 471	-	-	15.8%	22.6%	-	-
Energy (Vote 29)																
Integrated National Electrification Programme (Municipal) Grant	1 104 658	-	-	1 104 658	362 486	352 986	106 765	209 225	106 765	209 225	-	-	9.7%	18.9%	-	-
Integrated National Electrification Programme (Allocation in-kind) Grant	2 948 037	-	-	2 948 037	1 472 220	-	-	-	-	-	-	-	-	-	-	-
Backlogs in the Electrification of Clinics and Schools (Allocation in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy Efficiency and Demand Side Management (Municipal) Grant	136 905	-	-	136 905	48 100	37 600	-	24 954	-	24 954	-	-	-	18.2%	-	-
Energy Efficiency and Demand Side Management (Eskom) Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sub-Total Vote	4 189 600	-	-	4 189 600	1 882 806	390 586	106 765	234 180	106 765	234 180	-	-	8.6%	18.9%	-	-
Water Affairs (Vote 38)																
Backlogs in Water and Sanitation at Clinics and Schools Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regional Bulk Infrastructure Grant	3 986 896	-	-	3 986 896	1 752 017	-	-	-	-	-	-	-	-	-	-	-
Water Services Operating and Transfer Subsidy Grant (Schedule 5B)	449 558	-	-	449 558	78 183	47 808	20 917	21 296	20 917	21 296	-	-	4.7%	4.7%	-	-
Water Services Operating and Transfer Subsidy Grant (Schedule 6B)	142 013	-	-	142 013	68 163	-	-	-	-	-	-	-	-	-	-	-
Municipal Water Infrastructure Grant (Schedule 5B)	534 150	-	-	534 150	133 533	133 533	7 248	60 116	7 248	60 116	-	-	1.4%	11.3%	-	-
Municipal Water Infrastructure Grant (Schedule 6B)	524 826	-	-	524 826	132 122	-	-	-	-	-	-	-	-	-	-	-
Sub-Total Vote	5 637 443	-	-	5 637 443	2 164 018	181 341	28 165	81 412	28 165	81 412	-	-	2.9%	8.3%	-	-
Sport and Recreation South Africa (Vote 19)																
2013 Africa Cup of Nations Host City Operating Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2014 African Nations Championship Host City Operating Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sub-Total Vote	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Human Settlements (Vote 31)																
Rural Households Infrastructure Grant (Schedule 5B)	47 624	-	-	47 624	-	-	-	-	-	-	-	-	-	-	-	-
Rural Households Infrastructure Grant (Schedule 6B)	65 500	-	-	65 500	-	-	-	-	-	-	-	-	-	-	-	-
Municipal Human Settlements Capacity Grant	300 000	-	-	300 000	68 953	-	-	8 872	-	8 872	-	-	-	3.0%	-	-
Sub-Total Vote	413 124	-	-	413 124	68 953	-	-	8 872	-	8 872	-	-	-	2.6%	-	-
Sub-Total	18 273 599	-	-	18 273 599	6 956 912	3 349 616	1 292 613	1 583 686	1 292 613	1 583 686	-	-	12.3%	15.0%	-	-
Cooperative Governance (Vote 3)																
Municipal Infrastructure Grant	14 683 835	-	-	14 683 835	4 465 382	4 435 879	2 552 906	2 568 190	2 552 906	2 568 190	-	-	17.4%	17.5%	-	-
Sub-Total Vote	14 683 835	-	-	14 683 835	4 465 382	4 435 879	2 552 906	2 568 190	2 552 906	2 568 190	-	-	17.4%	17.5%	-	-
Sub-Total	14 683 835	-	-	14 683 835	4 465 382	4 435 879	2 552 906	2 568 190	2 552 906	2 568 190	-	-	17.4%	17.5%	-	-
Total	32 957 434	-	-	32 957 434	11 422 294	7 785 495	3 845 519	4 151 876	3 845 519	4 151 876	-	-	15.2%	16.5%	-	-