



**national treasury**

Department:  
National Treasury  
REPUBLIC OF SOUTH AFRICA

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## MEDIA STATEMENT

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

FOR THE PERIOD: 1 JULY 2017 – 31 MARCH 2018

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National Treasury has today released local government's revenue and expenditure for the third quarter of the 2017/18 financial year, as well as spending on conditional grants for the same period. This report covers the third quarter of the municipal financial year ending on 31 March 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 31 March 2018, municipalities on aggregate spent 60.4 per cent or R253.2 billion of the total adjusted budget of R419.3 billion. In respect of revenue, aggregated billing and other revenue amounted to 69.1 per cent or R284.6 billion of a total adjusted revenue budget of R411.8 billion.
2. Capital expenditure amounts to R31.6 billion or 42.9 per cent of the adjusted capital budget of R73.7 billion.
3. The adjusted operating expenditure budget amounts to R345.6 billion, of which R221.6 billion or 64.1 per cent was spent by 31 March 2018.
4. In terms of the budgeted monthly statements in support of the adjusted budgets, municipalities reported the following aggregated performance:
  - a. **Revenue collection** – 1.2 per cent or R3.3 billion under performance against monthly forecasts;
  - b. **Operational expenditure** – 10 per cent or R24.5 billion under performance

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against monthly forecasts; and

- c. **Capital expenditure** – 42.8 per cent or R23.7 billion under performance against monthly forecasts.
5. Municipalities have adjusted the budget for salaries and wages expenditure from R111.1 billion to R102.8 of which the reduction is mainly from category A and C municipalities. Employee related cost constitutes 30 per cent of their total operational expenditure budget of R345.6 billion. At 31 March 2018 spending is 70.1 per cent or R72 billion.
  6. Metropolitan municipalities achieved 70.2 per cent or R168.4 billion of billed and other revenue of the total revenue budget of R239.8 billion.
  7. Aggregated year-to-date total expenditure for metros amounts to R153.9 billion or 64.3 per cent of their adjusted budgeted expenditure of R239.3 billion.
  8. Aggregated year-to-date operating expenditure for metros amounts to R139.1 billion or 68.9 per cent of the adjusted operational budget. Operating expenditure constitutes 84.3 per cent of the total expenditure budget.
  9. The aggregated adjusted capital budget for metros in the 2017/18 financial year is R37.6 billion of which 39.3 per cent or R14.8 billion has been spent as at 31 March 2018.
  10. In aggregate, metropolitan municipalities recorded an over performance of 0.02 per cent or R24 million on revenue collection, an under performance of 4.9 per cent or R7.1 billion on operational expenditure and under performance of 47.6 per cent or R13.4 billion on capital expenditure.
  11. As shown below, when billed revenue is measured against their actual expenditure, the performance of metros shows surpluses across all four core services for the third quarter 2017/18. This does not take into account secondary costs or actual collections.
    - Billed water revenue totaled R22.4 billion against expenditure of R19.8 billion;
    - Billed electricity revenue totaled R52 billion against expenditure of R46.9 billion;
    - Billed waste water management revenue totaled R6.8 billion against expenditure of R4.4 billion, and
    - Billed waste management revenue totaled R6.5 billion against expenditure R5.9 billion.
  12. The performance of secondary cities against the adjusted budget for the four core services shows surpluses for the third quarter of 2017/18. This also excludes secondary costs and actual collections:
    - Billed water revenue totaled R4.9 billion against expenditure of R3 billion;
    - Billed electricity revenue totaled R11.3 billion against expenditure of R9.9 billion;
    - Billed waste water management revenue totaled R1.8 billion against expenditure of R1 billion; and
    - Billed waste management revenue totaled R1.5 billion against expenditure of R929 million.
  13. As at 31 March 2018, aggregated revenue for secondary cities accounts to 59.9 per cent or R34.9 billion of their total adjusted revenue budget of R58.2 billion. A year-on-year comparison shows that the total revenue on average has decreased by 14.3 per cent when compared to the same period in 2016/17.
  14. The year-to-date operating expenditure level of the secondary cities is 51 per cent or R26.8 billion of the total adjusted operating budget of R51.6 billion for the 2017/18



financial year.

15. Capital spending levels for secondary cities are low at an average of 45 per cent or R3.7 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 water, sanitation, electricity and housing, as well as its job creation targets.
16. Secondary cities reported an under performance of 17.5 per cent or R6.6 billion when measured against monthly budgeted billed revenue, while there is an under performance of 27.9 per cent or R10.4 billion on operational expenditure and R2.5 billion or 40.2 per cent on capital expenditure.
17. Aggregate municipal consumer debts amounted to R139.2 billion (compared to R138.2 billion reported in the previous quarter this year) as at 31 March 2018. A total amount of R1.1 billion or 0.8 per cent has been written off as bad debt. Government accounts for 5.7 per cent or R7.9 billion.
18. It needs to be acknowledged that the outstanding debt of **R139.2** billion is inclusive of debt older than 90 days (historic debt that has accumulated over an extended period), interest on arrears and other recoveries. Municipalities are encouraged to apply their credit control and debt collection policies.
19. An inverse relationship between municipality's ability to collect its debt and its funding exists. There have been more unfunded budgets (adopted and adjusted) with the growth of debt exceeding 90 days.
20. The actual debt owed to municipalities in the below 90 days' category, amounts to R25.5 billion. This should not be interpreted that the National Treasury by implication suggests that the balance must be written-off by municipalities.
21. Metropolitan municipalities are owed R74 billion (R72.5 billion reported in the second quarter) in outstanding debt as at 31 March 2018. This is an increase of R1.5 billion when compared to the previous quarter's publication. On a year-to-year comparison, this represents an increase of R8.3 billion or 12.7 per cent from the third quarter of the 2016/17 financial year.
22. Households in metropolitan areas are reported to account for R57.5 billion or 77.6 per cent of outstanding debt, followed by businesses which account for R13.4 billion or 18.1 per cent. Debt owed by government agencies is approximately R1.8 billion or 2.4 per cent of the total outstanding debt owed to metros.
23. As at 31 March 2018 secondary cities are owed R25.3 billion in outstanding consumer debt. The majority of debt is still owed by households which amount to R18.9 billion or 74.7 per cent of the total outstanding debt. An amount of R21.4 billion or 84.8 per cent has been outstanding for more than 90 days.
24. The creditors' age analysis shows that R40.4 billion is owed by municipalities as at 31 March 2018; a decrease of R800 million when compared to the R41.2 billion reported in the second quarter of 2017/18. Concerning is outstanding creditors in excess of 90 days relating to bulk purchases, trade creditors and other creditors.
25. Municipalities in the Free State have the highest percentage of outstanding creditors in the greater than 90 days' category at 88 per cent, followed by North West at 80.4 per cent and Mpumalanga at 78.2 per cent. An increase in outstanding creditors could be an indication that municipalities are experiencing liquidity and cash challenges and consequently are delaying the settlement of outstanding debt owed.
26. The aggregated year-to-date actual collection rate is 98.3 per cent compared to an adjusted budgeted collection rate of 89.7 per cent. This represents an aggregated over-



performance of 8.6 per cent, mainly due to non-exchange transaction – property rates.

27. The metros budgeted for an adjusted collection rate of 94.3 per cent and achieved an actual collection of 93.7 per cent which is 0.6 per cent below the target.
28. The secondary cities reported an 80.5 per cent collection against an adjusted collection rate of 80.4 per cent.
29. The total balance on borrowing for all municipalities amounts to R65.6 billion as at 31 March 2018. This includes long term loans of R41.9 billion, long term marketable bonds of R20.5 billion and other short term loans of R3 billion. The balance represents other short and long term financing instruments.
30. A total of 196 municipalities reported on 461 borrowing instruments of which 110 municipalities reported that they have no loans.
31. A total of 182 municipalities reported on 2 464 investment instruments.
32. As at 31 March 2018 the closing balance for investments made by municipalities equates to R40.7 billion. This is R10 billion more than the R30.7 billion reported in the previous quarter. Investments includes bank deposits of R32.2 billion, guaranteed endowment policies (sinking funds) of R5.4 billion, negotiable certificates of deposits at banks of R1.6 billion, listed corporate bonds of R1.4 billion and some smaller investments.

## **Conditional Grant performance**

### *Conditional Grants Expenditure as at 31 March 2018*

33. On 23 January 2018, the Minister of Finance approved (Government Gazette No. 41394 of 2018) for stopping and re-allocation of transfers for municipal grants in terms of the Division of Revenue Act, 2017 (Act No.3 of 2017) as amended by the Division of Revenue Amendment Act, 2017 (Act No.10 of 2017).
34. National Treasury in consultation with the national departments administering conditional grants considered shifting funds from municipalities that showed low spending during the course of the municipal financial year. The stopped funds were re-allocated to the municipalities that have fast tracked the implementation on their projects.
35. The Gazette also includes the roll-overs and additional allocations by the Department of Cooperative Governance (DCoG) and Department of Water and Sanitation (DWS).
36. Further, additional allocations were done in order to support disaster relief and recovery. An amount of R26.2 million was allocated for the repair of sinkholes and the damage to infrastructure resulting from sinkholes in the area of Merafong City Local Municipality. These funds were allocated through the Municipal Disaster Recovery Grant (MDRG).
37. The indirect Regional Bulk Infrastructure Grant (RBIG) increased by R200 million for Butterworth's emergency water supply scheme in order to respond to drought pressures. These additional funds will be spent by the national Department of Water and Sanitation on behalf of the municipality which is regarded as an indirect allocation to municipalities.
38. Lastly, the Gazette also includes the additional allocation for the bucket eradication programme. The programme increased by R264.9 million in order to allow the national Department of Water and Sanitation to continue with the bucket eradication programme that the department had identified and committed to implementing (i.e. for the



eradication of bucket sanitation in formal areas).

39. Furthermore, on 23 March 2018, the Minister of Finance approved (Government Gazette No. 41517 of 2018) a separate gazette for stopping and re-allocation of the Municipal Infrastructure Grant (MIG), Urban Settlement Development Grant (USDG) and Public Transport Network Grant (PTNG). Similar to the gazette dated 23 January 2018, this particular gazette also stopped and reallocated funds to fast moving projects between various municipalities that showed improvement on their conditional grant spending during the course of the financial year.
40. The third quarter performance against conditional grants allocations continues to lag behind the desired performance. Municipalities reflected an expenditure of less than 70 per cent against the allocation for most of the direct conditional grants.
41. Conditional grants expenditure reports submitted by the national departments, indicated 51.2 per cent or R16.6 billion was spent against the adjusted allocation of R32 billion as at 31 March 2018. The third quarter performance excludes indirect grants as these are spent by national departments administering the grants on behalf of municipalities.
42. The overall expenditure reported by municipalities as at 31 March 2018 is 56 per cent against the R31.9 billion transferred to municipalities.

#### *Capacity Building and Other Conditional Grants Expenditure as at 31 March 2018*

43. A total of R2 billion is allocated to capacity building in the 2017/18 financial year. These grants are meant to help develop municipalities' management, planning, technical, budgeting and financial management capabilities.
44. At the end of the third quarter, R2 billion was transferred and expenditure reported by municipalities amounted to R953.9 million and R1.2 billion by National Transferring Officer (NTO) respectively.
45. The highest performing conditional grant under this category during the third quarter is the Expanded Public Works Programme (EPWP) at 81.6 per cent, followed by the Financial Management Grant (FMG) with reported performance of 69.6 per cent as reported by the municipalities.
46. While the other capacity grants (i.e. Infrastructure Skills Development Grant, Municipal Demarcation Transition Grant and Energy Efficiency and Demand Side Management Grant) reported expenditure performance that is less than 60 per cent.
47. The amount of R341.4 million and R26.1 million for Municipal Disaster Grant and Municipal Disaster Recovery Grant reflects an expenditure that is less than 10 per cent respectively since these grants were transferred to municipalities later in the year in order to address disasters that have been declared by the National Disaster Management Centre.

#### *Infrastructure Conditional Grants Expenditure as at 31 March 2018*

48. A total of R30.4 billion is allocated to infrastructure grants in the 2017/18 financial year.
49. Of the R30.4 billion, R29.9 billion has been transferred to municipalities by NTOs which constitutes 99.7 per cent of the total allocation.
50. The highest performing direct infrastructure grant to municipalities during the third quarter is the Municipal Infrastructure Grant (MIG) with reported performance of 60.7 per cent, while the rest of the infrastructure grants reported expenditure that is less than 55 per cent.



51. The indirect infrastructure grants allocated to municipalities amounted to R7.7 billion in the 2017/18 financial year. Indirect grants refer to allocations whereby NTOs and not the intended recipient municipality are responsible for monitoring and administering the grants. Performance monitoring for these grants are not included as part of the Section 71 publications because municipalities do not receive these allocations directly (allocations in-kind).
52. With regards to the roll-over of 2016/17 unspent conditional grants, total amount requested by municipalities amount to R2.2 billion. National Treasury however only approved a roll-over amount of R814.2 million for implementation into the 2017/18 financial year. Municipalities reported an expenditure of R154.8 million against the approved roll-over amount.
53. The general understanding of the municipal performance is that conditional grant spending is lagging behind against all forms of conditional grants, i.e. Capital and operational programmes. While a low spending performance is always expected post the tabling of the adjustments budget by municipalities, 56 per cent is notable very low and concerning. The adjustments budget has added an amount of R800 million to the conditional grant baseline allocated to 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](http://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 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 3 May 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 third quarter publication covers 257 municipalities on financial information and conditional grant information.

**Issued by National Treasury**

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## STRUCTURE OF INFORMATION RELEASED:

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

- Municipal Budget Statements:
  - a. Cash Flow closing balances as at 31 March 2018;
  - b. High-level summary of revenue for 257 municipalities; and
  - c. High-level summary of expenditure for 257 municipalities.
- Summary of revenue and expenditure per function (electricity, water, etc):
  - a. High level summary of revenue per function; and
  - b. High level summary of expenditure per function.
- Consolidation of revenue and expenditure numbers for each municipality in one file.
- Detail per province per municipality.
- Summary of Conditional Grant (CG) Information for all municipalities and per grant.
- CG - Detail per province per Municipality.
- Summary of Conditional Grant (CG) information per programme.
- Section 71 summary information for the second quarter:
  - a. Summary of total monthly operating expenditure – 257 municipalities;
  - b. Summary of total monthly operating revenue – 257 municipalities;
  - c. Summary of total monthly capital expenditure – 257 municipalities;
  - d. Summary of total monthly capital revenue – 257 municipalities;
  - e. Summary – Metros;
  - f. Conditional Grant summary – Metros;
  - g. Summary – Top 19 municipalities;
  - h. Conditional Grant summary – Top 19 municipalities;
  - i. Summary – Provinces;
  - j. Conditional Grant summary – Provinces;
  - k. Analysis of Sources of Revenue – 257 municipalities;
  - l. Listing of borrowing instruments – 373 municipalities;
  - m. Listing of investment instruments – 2 095 municipalities;
  - n. Monthly repairs and maintenance expenditure per asset class – 257 municipalities; and
  - o. Monthly repairs and maintenance operating expenditure – 257 municipalities.
- Service delivery information (non-financial performance) for all municipalities.
- Non Compliance:
  - a. List municipalities not complying with Section 71 of the MFMA.

The section 71 information reported by municipalities to National Treasury is also published on the National Treasury website in the format of Schedule C, which is the format for monthly





and quarterly municipal financial statements as prescribed by the Municipal Budget and Reporting Regulations.

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**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 under performance of 1.3 per cent or R3.3 billion on revenue collection, an under performance of 10 per cent or R25.4 billion on operational expenditure and 42.8 per cent or R23.7 billion on capital expenditure.

**1. Consolidated statement of financial performance**

Summary - Table C4 Quarterly Budget Statement - Financial Performance (rev and expend) ( All ) for 3rd Quarter ended 31 March 2018 (Figures Finalised)

Description	2016/17	Budget year 2017/18						
	Audited Outcome	Original Budget	Adjusted Budget	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
<b>Revenue By Source</b>								
Property rates	51 531 353	57 887 242	58 148 924	43 604 642	42 409 125	1 195 517	2.82	58 148 924
Property rates - penalties and collection charges	506 669	186 132	108 119	200 294		200 294	-	108 119
Service charges - electricity revenue	99 795 714	108 534 070	106 511 125	75 985 734	80 541 871	(4 556 137)	(5.66)	106 511 125
Service charges - water revenue	31 487 162	38 318 009	35 680 062	28 393 530	27 982 949	410 581	1.47	35 680 062
Service charges - sanitation revenue	12 487 846	15 323 746	14 844 976	8 424 366	11 158 039	(2 733 672)	(24.50)	14 844 976
Service charges - refuse revenue	9 565 372	10 882 796	10 704 729	7 814 769	7 948 658	(133 888)	(1.68)	10 704 729
Service charges - other	3 853 225	1 039 986	1 142 937	1 534 923	750 613	784 310	104.49	1 142 937
Rental of facilities and equipment	2 245 104	2 441 103	2 632 256	1 808 041	1 742 241	65 800	3.78	2 632 256
Interest earned - external investments	4 978 749	4 765 505	4 119 274	3 132 772	3 039 265	93 507	3.08	4 119 274
Interest earned - outstanding debtors	5 246 271	5 081 729	5 561 980	4 318 182	3 513 570	804 612	22.90	5 561 980
Dividends received	2 257	5 166	21 907	373 640	6 491	367 149	5 656.45	21 907
Fines	4 716 137	4 913 770	4 435 762	2 255 229	3 435 567	(1 180 338)	(34.36)	4 435 762
Licences and permits	726 934	947 170	1 257 719	790 587	685 375	105 212	15.35	1 257 719
Agency services	1 451 826	2 339 700	1 931 344	1 424 265	1 590 370	(166 105)	(10.44)	1 931 344
Transfers recognised - operational	70 124 599	76 566 063	79 625 576	66 554 951	61 698 831	4 856 119	7.87	79 625 576
Other own revenue	13 646 961	12 878 544	10 904 343	6 137 757	9 486 844	(3 349 088)	(35.30)	10 904 343
Gains on disposal of PPE	1 537 561	437 872	476 224	256 718	296 971	(40 253)	(13.55)	476 224
<b>Total Revenue (excl. capital transfers and contributions)</b>	<b>313 903 741</b>	<b>342 548 602</b>	<b>338 107 258</b>	<b>253 010 401</b>	<b>256 286 781</b>	<b>(3 276 380)</b>	<b>(1.28)</b>	<b>338 107 258</b>
<b>Expenditure By Type</b>								
Employee related costs	86 814 890	99 464 317	98 795 937	69 334 203	72 587 086	(3 252 882)	(4.48)	98 795 937
Remuneration of councillors	3 528 356	3 991 169	3 989 546	2 681 186	2 926 806	(245 621)	(8.39)	3 989 546
Debt impairment	25 337 447	19 795 974	18 240 974	8 823 388	12 668 209	(3 844 821)	(30.35)	18 240 974
Depreciation and asset impairment	30 218 610	29 994 911	30 608 030	14 547 270	20 905 206	(6 357 936)	(30.41)	30 608 030
Finance charges	9 362 567	9 722 678	8 633 261	5 767 089	6 638 000	(870 911)	(13.12)	8 633 261
Bulk purchases	93 894 895	97 355 515	94 349 516	66 510 679	70 002 720	(3 492 041)	(4.99)	94 349 516
Other Materials	8 969 926	12 404 486	13 808 838	6 901 601	9 563 845	(2 662 244)	(27.84)	13 808 838
Contracted services	21 048 313	30 830 133	37 612 316	22 727 696	21 305 905	1 421 791	6.67	37 612 316
Transfers and grants	4 918 456	4 077 617	4 407 061	2 881 105	2 751 612	129 493	4.71	4 407 061
Other expenditure	44 040 906	38 190 261	34 679 949	21 358 825	26 710 599	(5 351 774)	(20.04)	34 679 949
Loss on disposal of PPE	1 679 821	50 821	111 112	46 053	43 110	2 942	6.82	111 112
<b>Total Expenditure</b>	<b>329 814 188</b>	<b>345 877 882</b>	<b>345 236 539</b>	<b>221 579 094</b>	<b>246 103 098</b>	<b>(24 524 003)</b>	<b>(9.96)</b>	<b>345 236 539</b>
<b>Surplus/(Deficit)</b>	<b>(15 910 447)</b>	<b>(3 329 280)</b>	<b>(7 129 281)</b>	<b>31 431 306</b>	<b>10 183 683</b>	<b>21 247 623</b>	<b>208.64</b>	<b>(7 129 281)</b>
Transfers recognised - capital	35 285 528	41 447 343	40 737 445	21 483 248	29 892 469	(8 409 221)	(28.13)	40 737 445
Contributions recognised - capital	-	-	-	-	612 600	(612 600)	(100.00)	-
Contributed assets	183 342	683 170	299 557	57 583	485 981	(428 398)	(88.15)	299 557
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>19 558 423</b>	<b>38 801 233</b>	<b>33 907 721</b>	<b>52 972 137</b>	<b>41 174 734</b>	<b>11 797 404</b>	<b>28.65</b>	<b>33 907 721</b>
Taxation	(166 428)	396 803	352 728	46 072	22 473	23 599	105.01	352 728
<b>Surplus/(Deficit) after taxation</b>	<b>19 724 850</b>	<b>38 404 430</b>	<b>33 554 993</b>	<b>52 926 066</b>	<b>41 152 261</b>	<b>11 773 805</b>	<b>28.61</b>	<b>33 554 993</b>
Atributable to minorities	(12 500)	-	-	(3 383)		(3 383)	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>19 712 350</b>	<b>38 404 430</b>	<b>33 554 993</b>	<b>52 922 683</b>	<b>41 152 261</b>	<b>11 770 422</b>	<b>28.60</b>	<b>33 554 993</b>
Share of surplus/ (deficit) of associate	(71 364)	-	0	(0)		(0)	-	0
<b>Surplus/(Deficit) for the year</b>	<b>19 640 987</b>	<b>38 404 430</b>	<b>33 554 993</b>	<b>52 922 683</b>	<b>41 152 261</b>	<b>11 770 422</b>	<b>28.60</b>	<b>33 554 993</b>

Source: National Treasury Local Government database

## 2. Consolidated statement of financial position

Summary - Table C6 Quarterly Budget Statement - Financial Position for 3rd Quarter ended 31 March 2018 (Figures Finalised as at 2018/05/07)

Description	2016/17	Budget year 2017/18						
	Audited Outcome	Original Budget	Adjusted Budget	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
<b>R thousands</b>								
<b>ASSETS</b>								
<b>Current assets</b>								
Cash	22 729 174	21 599 052	20 120 419	30 639 830	15 090 315	15 549 515	103.04	20 120 419
Call investment deposits	24 108 468	37 743 103	32 490 084	36 572 401	24 367 563	12 204 838	50.09	32 490 084
Consumer debtors	45 268 031	55 159 023	61 380 627	56 103 987	46 035 470	10 068 517	21.87	61 380 627
Other debtors	22 121 530	17 149 782	18 857 118	25 626 444	14 142 839	11 483 605	81.20	18 857 118
Current portion of long-term receivables	1 299 984	927 664	925 306	910 591	693 979	216 612	31.21	925 306
Inventory	7 090 808	7 195 804	7 617 860	6 699 942	5 713 395	986 547	17.27	7 617 860
<b>Total current assets</b>	<b>122 617 995</b>	<b>139 774 428</b>	<b>141 391 415</b>	<b>156 553 195</b>	<b>106 043 561</b>	<b>50 509 634</b>	<b>47.63</b>	<b>141 391 415</b>
<b>Non current assets</b>								
Long-term receivables	550 550	472 866	447 189	1 729 810	335 392	1 394 419	415.76	447 189
Investments	5 956 602	12 531 079	8 782 277	9 567 717	6 586 707	2 981 009	45.26	8 782 277
Investment property	27 165 953	22 822 323	22 596 543	17 563 788	16 947 407	616 381	3.64	22 596 543
Investment in Associate	1 134 369	1 200 392	792 573	1 122 586	594 430	528 156	88.85	792 573
Property, plant and equipment	611 026 553	644 526 562	635 748 592	511 631 973	476 811 444	34 820 530	7.30	635 748 592
Agricultural	71 241	57 932	48 933	15 596	36 700	(21 104)	(57.50)	48 933
Biological	168 990	156 322	155 933	223 238	116 950	106 288	90.88	155 933
Intangible	3 994 338	4 194 474	3 567 602	3 608 649	2 675 701	932 947	34.87	3 567 602
Other non-current assets	12 586 427	2 064 070	5 108 709	11 364 768	3 831 532	7 533 236	196.61	5 108 709
<b>Total non current assets</b>	<b>662 655 024</b>	<b>688 026 020</b>	<b>677 248 350</b>	<b>556 828 125</b>	<b>507 936 263</b>	<b>48 891 862</b>	<b>9.63</b>	<b>677 248 350</b>
<b>TOTAL ASSETS</b>	<b>785 273 019</b>	<b>827 800 448</b>	<b>818 639 765</b>	<b>713 381 320</b>	<b>613 979 824</b>	<b>99 401 496</b>	<b>16.19</b>	<b>818 639 765</b>
<b>LIABILITIES</b>								
<b>Current liabilities</b>								
Bank overdraft	831 115	1 443 275	1 162 187	4 611 832	871 640	3 740 192	429.10	1 162 187
Borrowing	7 741 842	4 521 721	4 934 106	8 950 202	3 700 579	5 249 623	141.86	4 934 106
Consumer deposits	5 748 544	5 480 734	5 569 369	5 892 729	4 177 026	1 715 702	41.07	5 569 369
Trade and other payables	98 460 039	81 565 319	84 660 623	77 467 448	63 495 468	13 971 980	22.00	84 660 623
Provisions	6 116 037	5 673 353	5 775 556	6 496 350	4 331 667	2 164 683	49.97	5 775 556
<b>Total current liabilities</b>	<b>118 897 577</b>	<b>98 684 402</b>	<b>102 101 841</b>	<b>103 418 561</b>	<b>76 576 381</b>	<b>26 842 180</b>	<b>35.05</b>	<b>102 101 841</b>
<b>Non current liabilities</b>								
Borrowing	66 457 691	71 003 737	68 174 676	64 812 044	51 131 007	13 681 037	26.76	68 174 676
Provisions	38 721 476	44 900 360	43 171 764	33 299 651	32 378 823	920 828	2.84	43 171 764
<b>Total non current liabilities</b>	<b>105 179 167</b>	<b>115 904 097</b>	<b>111 346 440</b>	<b>98 111 695</b>	<b>83 509 830</b>	<b>14 601 865</b>	<b>17.49</b>	<b>111 346 440</b>
<b>TOTAL LIABILITIES</b>	<b>224 076 745</b>	<b>214 588 498</b>	<b>213 448 281</b>	<b>201 530 256</b>	<b>160 086 211</b>	<b>41 444 045</b>	<b>25.89</b>	<b>213 448 281</b>
<b>NET ASSETS</b>	<b>561 196 274</b>	<b>613 211 949</b>	<b>605 191 484</b>	<b>511 851 064</b>	<b>453 893 613</b>	<b>57 957 452</b>	<b>12.77</b>	<b>605 191 484</b>
<b>COMMUNITY WEALTH/EQUITY</b>								
Accumulated Surplus/(Deficit)	530 003 233	574 906 225	553 760 049	483 059 271	415 320 036	67 739 235	0	553 760 049
Reserves	30 785 262	38 305 725	47 777 210	28 803 748	35 832 908	(7 029 160)	(0)	47 777 210
Minorities interests	407 778		3 654 225	(17 429)	2 740 669	(2 758 098)	(0)	3 654 225
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>561 196 274</b>	<b>613 211 949</b>	<b>605 191 484</b>	<b>511 845 590</b>	<b>453 893 613</b>	<b>57 951 977</b>	<b>0</b>	<b>605 191 484</b>

Source: National Treasury Local Government database

### 3. Consolidated cash flow

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

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

Source: National Treasury Local Government database



**Quarterly Budget Statement Summary as at 31 March 2018**

Description	Budget year 2017/18							
	R thousands	Original Budget	Adjusted Budget	Q3 Mar Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %
<b>Financial Performance</b>								
Property rates		58 073 374	58 257 043	13 388 554	43 804 936	42 409 125	1 395 811	3.29
Service charges		174 098 607	168 883 829	38 916 122	122 153 323	128 382 130	(6 228 807)	(4.85)
Investment revenue		4 765 505	4 119 274	875 968	3 132 772	3 039 265	93 507	3.08
Transfers recognised - operational		76 566 063	79 625 576	21 003 527	66 554 951	61 698 831	4 856 119	7.87
Other own revenue		29 045 054	27 221 535	5 043 110	17 364 419	20 757 429	(3 393 010)	(16.35)
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>342 548 602</b>	<b>338 107 258</b>	<b>79 227 281</b>	<b>253 010 401</b>	<b>256 286 781</b>	<b>(3 276 380)</b>	<b>(1.28)</b>
Employee costs		99 464 317	98 795 937	22 403 236	69 334 203	72 587 086	(3 252 882)	(4.48)
Remuneration of councillors		3 991 169	3 989 546	1 003 257	2 681 186	2 926 806	(245 621)	(8.39)
Depreciation & asset impairment		29 994 911	30 608 030	4 470 603	14 547 270	20 905 206	(6 357 936)	(30.41)
Finance charges		9 722 678	8 633 261	1 710 300	5 767 089	6 638 000	(870 911)	(13.12)
Materials and bulk purchases		109 760 001	108 158 354	24 275 903	73 412 280	79 566 565	(6 154 285)	(7.73)
Transfers and grants		4 077 617	4 407 061	829 997	2 881 105	2 751 612	129 493	4.71
Other expenditure		88 867 189	90 644 351	17 449 730	52 955 961	60 727 823	(7 771 862)	(12.80)
<b>Total Expenditure</b>		<b>345 877 882</b>	<b>345 236 539</b>	<b>72 143 025</b>	<b>221 579 094</b>	<b>246 103 098</b>	<b>(24 524 003)</b>	<b>(9.96)</b>
<b>Surplus/(Deficit)</b>		<b>(3 329 280)</b>	<b>(7 129 281)</b>	<b>7 084 257</b>	<b>31 431 306</b>	<b>10 183 683</b>	<b>21 247 623</b>	<b>208.64</b>
Transfers recognised - capital		41 447 343	40 737 445	7 298 830	21 483 248	29 892 469	(8 409 221)	(28.13)
Contributions recognised - capital & contributed assets		683 170	299 557	43 483	57 583	1 098 581	(1 040 998)	(94.76)
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>38 801 233</b>	<b>33 907 721</b>	<b>14 426 570</b>	<b>52 972 137</b>	<b>41 174 734</b>	<b>11 797 404</b>	<b>28.65</b>
Share of surplus/ (deficit) of associate		-	0	(0)	(0)	(0)	(0)	-
<b>Surplus/(Deficit) for the year</b>		<b>38 801 233</b>	<b>33 907 721</b>	<b>14 426 570</b>	<b>52 972 137</b>	<b>41 174 734</b>	<b>11 797 404</b>	<b>28.65</b>
<b>Capital expenditure &amp; funds sources</b>								
Capital expenditure		70 623 096	73 709 018	10 595 047	31 619 172	55 281 763	(23 662 591)	(42.80)
Transfers recognised - capital		42 207 765	43 937 611	7 058 442	20 722 329	32 953 208	(12 230 880)	(37.12)
Public contributions & donations		834 801	952 311	275 827	744 297	714 233	30 064	4.21
Borrowing		13 327 264	13 962 006	1 698 014	4 755 369	10 471 505	(5 716 135)	(54.59)
Internally generated funds		14 253 266	14 857 089	1 562 764	5 397 177	11 142 817	(5 745 640)	(51.56)
<b>Total sources of capital funds</b>		<b>70 623 096</b>	<b>73 709 018</b>	<b>10 595 047</b>	<b>31 619 172</b>	<b>55 281 763</b>	<b>(23 662 591)</b>	<b>(42.80)</b>

Source: National Treasury Local Government database

**Salaries and wages expenditure as at 31 March 2018**

R thousands	Budget		Third Quarter 2017/18		Year to date: 31 March 2018		Third Quarter 2016/17		Q3 of 2016/17 to Q3 of 2017/18
	Main appropriation	Adjusted Budget	Actual Expenditure	3rd 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	56 769 366	13 249 057	23.3%	41 292 454	72.7%	11 858 729	101.0%	11.7%
Category B (Local)	37 642 016	37 646 311	8 246 203	21.9%	24 693 406	65.6%	7 968 671	99.0%	3.5%
Category C (District)	8 610 419	8 369 806	1 911 232	22.8%	6 029 528	72.0%	1 697 474	102.3%	12.6%
<b>Total</b>	<b>111 061 692</b>	<b>102 785 483</b>	<b>23 406 493</b>	<b>22.8%</b>	<b>72 015 389</b>	<b>70.1%</b>	<b>21 524 874</b>	<b>100.4%</b>	<b>8.7%</b>
<b>Per Province</b>									
Eastern Cape	10 778 714	10 708 367	2 314 958	21.6%	7 254 736	67.7%	2 042 206	102.9%	13.4%
Free State	5 352 588	5 515 380	1 279 534	23.2%	3 879 897	70.3%	1 243 982	104.9%	2.9%
Gauteng	39 833 938	32 232 282	7 699 040	23.9%	23 178 683	71.9%	6 913 406	99.7%	11.4%
Kwazulu-Natal	18 469 466	18 311 577	4 244 011	23.2%	12 983 636	70.9%	3 734 500	100.0%	13.6%
Limpopo	5 918 249	5 754 334	1 433 209	24.9%	3 955 972	68.7%	1 231 755	101.6%	16.4%
Mpumalanga	5 400 269	5 534 790	1 244 312	22.5%	3 560 739	64.3%	1 115 834	98.4%	11.5%
North West	4 616 020	4 555 885	711 178	15.6%	2 637 177	57.9%	953 260	91.2%	(25.4%)
Northern Cape	2 547 752	2 578 795	579 814	22.5%	1 681 384	65.2%	588 180	100.3%	(1.4%)
Western Cape	18 144 697	17 594 071	3 900 437	22.2%	12 883 167	73.2%	3 701 750	101.9%	5.4%
<b>Total</b>	<b>111 061 692</b>	<b>102 785 483</b>	<b>23 406 493</b>	<b>22.8%</b>	<b>72 015 389</b>	<b>70.1%</b>	<b>21 524 874</b>	<b>100.4%</b>	<b>8.7%</b>

Source: National Treasury Local Government database







## Secondary cities Quarterly Budget Statement Summary as at 31 March 2018

Description	Budget year 2017/18							
	R thousands	Original Budget	Adjusted Budget	Q3 Mar Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %
<b>Financial Performance</b>								
Property rates		7 638 571	7 591 150	1 348 617	5 097 067	5 763 971	(666 904)	(11.57)
Service charges		30 579 747	29 508 877	5 014 809	17 892 777	22 732 406	(4 839 628)	(21.29)
Investment revenue		348 580	362 102	95 865	245 351	248 839	(3 488)	(1.40)
Transfers recognised - operational		7 994 860	7 980 212	1 569 543	5 865 183	6 055 505	(190 322)	(3.14)
Other own revenue		4 083 858	4 436 433	573 683	2 022 569	2 918 880	(896 311)	(30.71)
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>50 645 617</b>	<b>49 878 774</b>	<b>8 602 517</b>	<b>31 122 948</b>	<b>37 719 601</b>	<b>(6 596 653)</b>	<b>(17.49)</b>
Employee costs		12 309 390	12 375 252	2 484 685	7 808 473	9 080 750	(1 272 277)	(14.01)
Remuneration of councillors		576 563	588 450	127 403	372 074	431 831	(59 757)	(13.84)
Depreciation & asset impairment		5 235 812	5 824 963	522 246	2 010 179	3 788 372	(1 778 193)	(46.94)
Finance charges		970 431	922 312	137 075	502 563	681 152	(178 589)	(26.22)
Materials and bulk purchases		19 177 447	18 759 349	3 143 269	10 623 154	14 109 342	(3 486 189)	(24.71)
Transfers and grants		330 933	256 206	43 511	248 446	184 346	64 101	34.77
Other expenditure		12 776 749	12 913 889	1 722 616	5 267 649	8 936 150	(3 668 500)	(41.05)
<b>Total Expenditure</b>		<b>51 377 325</b>	<b>51 640 420</b>	<b>8 180 805</b>	<b>26 832 538</b>	<b>37 211 943</b>	<b>(10 379 405)</b>	<b>(27.89)</b>
<b>Surplus/(Deficit)</b>		<b>(731 708)</b>	<b>(1 761 647)</b>	<b>421 712</b>	<b>4 290 410</b>	<b>507 659</b>	<b>3 782 751</b>	<b>745.14</b>
Transfers recognised - capital		4 512 966	4 650 693	681 554	1 886 259	3 321 635	(1 435 376)	(43.21)
Contributions recognised - capital & contributed assets		52 545	-	-	-	210 440	(210 440)	(100.00)
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>3 833 802</b>	<b>2 889 046</b>	<b>1 103 266</b>	<b>6 176 669</b>	<b>4 039 734</b>	<b>2 136 935</b>	<b>52.90</b>
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>		<b>3 833 802</b>	<b>2 889 046</b>	<b>1 103 266</b>	<b>6 176 669</b>	<b>4 039 734</b>	<b>2 136 935</b>	<b>52.90</b>
<b>Capital expenditure &amp; funds sources</b>								
<b>Capital expenditure</b>		<b>7 802 129</b>	<b>8 395 386</b>	<b>1 319 070</b>	<b>3 768 094</b>	<b>6 296 540</b>	<b>(2 528 446)</b>	<b>(40.16)</b>
Transfers recognised - capital		4 591 153	4 880 794	791 691	2 372 173	3 660 596	(1 288 422)	(35.20)
Public contributions & donations		105 009	139 966	7 431	36 023	104 974	(68 951)	(65.68)
Borrowing		1 231 284	1 087 486	206 931	584 193	815 614	(231 421)	(28.37)
Internally generated funds		1 874 682	2 287 141	313 017	775 704	1 715 356	(939 652)	(54.78)
<b>Total sources of capital funds</b>		<b>7 802 129</b>	<b>8 395 386</b>	<b>1 319 070</b>	<b>3 768 094</b>	<b>6 296 540</b>	<b>(2 528 446)</b>	<b>(40.16)</b>

Source: National Treasury Local Government database

## 7. Operating revenue and expenditure per function for metros

### Metros aggregated budgets and revenue per function as at 31 March 2018

R thousands	Budget		Third Quarter 2017/18		Year to date: 31 March 2018		Third Quarter 2016/17		Q3 of 2016/17 to Q3 of 2017/18
	Main appropriation	Adjusted Budget	Actual Revenue	3rd Q as % of adj budget	Actual Revenue	Total Rev as % of adj budget	Actual Revenue	Total Rev as % of adj budget	
<b>Water Revenue</b>									
Buffalo City	558 472	590 778	171 814	29.1%	518 506	87.8%	113 629	78.1%	51.2%
Cape Town	4 055 531	3 391 252	1 420 392	41.9%	3 057 998	90.2%	1 099 175	80.6%	29.2%
City of Ekurhuleni	5 904 996	5 271 023	1 296 766	24.6%	4 212 343	79.9%	1 217 485	74.2%	6.5%
eThekwini	4 781 684	4 781 684	1 271 213	26.6%	3 192 097	66.8%	678 017	73.2%	87.5%
City Of Johannesburg	6 514 990	6 257 259	1 520 417	24.3%	6 702 025	107.1%	1 192 117	71.2%	27.5%
Mangaung	1 300 921	1 253 916	273 990	21.9%	753 850	60.1%	285 299	76.4%	(4.0%)
Nelson Mandela Bay	915 535	915 535	289 018	31.6%	968 713	105.8%	375 713	90.0%	(23.1%)
City Of Tshwane	3 937 218	3 853 180	1 077 142	28.0%	3 020 091	78.4%	1 002 250	71.2%	7.5%
<b>Total</b>	<b>27 969 347</b>	<b>26 314 627</b>	<b>7 320 751</b>	<b>27.8%</b>	<b>22 425 624</b>	<b>85.2%</b>	<b>5 963 684</b>	<b>74.5%</b>	<b>22.8%</b>
R thousands	Budget		Third Quarter 2017/18		Year to date: 31 March 2018		Third Quarter 2016/17		Q3 of 2016/17 to Q3 of 2017/18
	Main appropriation	Adjusted Budget	Actual Expenditure	3rd Q as % of adj budget	Actual Expenditure	Total Exp as % of adj budget	Actual Expenditure	Total Exp as % of adj budget	
<b>Water Expenditure</b>									
Buffalo City	575 132	574 526	278 381	48.5%	575 485	100.2%	139 954	76.3%	98.9%
Cape Town	3 225 897	3 774 895	873 421	23.1%	2 341 121	62.0%	769 616	67.0%	13.5%
City of Ekurhuleni	5 102 653	5 506 141	1 460 246	26.5%	4 153 006	75.4%	937 868	64.0%	55.7%
eThekwini	4 922 325	4 465 708	865 947	19.4%	2 941 186	65.9%	1 230 321	70.8%	(29.6%)
City Of Johannesburg	5 411 191	5 368 772	1 783 765	33.2%	6 536 924	121.8%	1 767 241	104.6%	0.9%
Mangaung	891 932	895 773	136 819	15.3%	479 532	53.5%	168 961	57.7%	(19.0%)
Nelson Mandela Bay	772 686	772 686	245 126	31.7%	633 246	82.0%	185 874	66.1%	31.9%
City Of Tshwane	3 128 834	3 192 589	548 124	17.2%	2 107 950	66.0%	723 652	59.2%	(24.3%)
<b>Total</b>	<b>24 030 652</b>	<b>24 551 089</b>	<b>6 191 829</b>	<b>25.2%</b>	<b>19 768 451</b>	<b>80.5%</b>	<b>5 923 487</b>	<b>73.2%</b>	<b>4.5%</b>

Source: National Treasury Local Government database

### Metros aggregated budgets and revenue per function as at 31 March 2018

R thousands	Budget		Third Quarter 2017/18		Year to date: 31 March 2018		Third Quarter 2016/17		Q3 of 2016/17 to Q3 of 2017/18
	Main appropriation	Adjusted Budget	Actual Revenue	3rd Q as % of adj budget	Actual Revenue	Total Rev as % of adj budget	Actual Revenue	Total Rev as % of adj budget	
<b>Electricity Revenue</b>									
Cape Town	12 092 396	12 311 057	3 110 622	25.3%	9 257 640	75.2%	2 908 805	75.1%	6.9%
City of Ekurhuleni	13 624 812	13 676 619	2 585 222	18.9%	10 391 834	76.0%	2 967 828	75.7%	(12.9%)
eThekwini	13 194 823	12 785 591	3 025 860	23.7%	9 196 820	71.9%	2 901 013	73.6%	4.3%
City Of Johannesburg	16 365 805	15 655 408	3 104 025	19.8%	10 477 702	66.9%	3 465 119	67.8%	(10.4%)
Mangaung	2 312 723	2 297 232	483 260	21.0%	1 462 294	63.7%	495 036	70.6%	(2.4%)
Nelson Mandela Bay	3 857 239	3 857 239	1 051 784	27.3%	3 005 338	77.9%	840 171	72.7%	25.2%
City Of Tshwane	11 406 582	11 439 614	2 549 320	22.3%	8 224 419	71.9%	1 902 633	67.6%	34.0%
<b>Total</b>	<b>72 854 380</b>	<b>72 022 760</b>	<b>15 910 093</b>	<b>22.1%</b>	<b>52 016 046</b>	<b>72.2%</b>	<b>15 480 606</b>	<b>71.8%</b>	<b>2.8%</b>
R thousands	Budget		Third Quarter 2017/18		Year to date: 31 March 2018		Third Quarter 2016/17		Q3 of 2016/17 to Q3 of 2017/18
	Main appropriation	Adjusted Budget	Actual Expenditure	3rd Q as % of adj budget	Actual Expenditure	Total Exp as % of adj budget	Actual Expenditure	Total Exp as % of adj budget	
<b>Electricity Expenditure</b>									
Buffalo City	1 829 086	1 849 198	419 514	22.7%	1 428 195	77.2%	401 114	74.0%	4.6%
Cape Town	9 929 327	9 767 208	1 970 134	20.2%	6 489 237	66.4%	2 096 225	67.7%	(6.0%)
City of Ekurhuleni	13 186 125	12 108 978	2 635 073	21.8%	8 832 277	72.9%	2 684 601	69.4%	(1.8%)
eThekwini	11 789 188	11 465 201	2 323 232	20.3%	7 876 336	68.7%	2 288 255	60.8%	1.5%
City Of Johannesburg	14 767 783	14 555 364	2 924 577	20.1%	10 627 381	73.0%	3 133 256	72.8%	(6.7%)
Mangaung	2 220 526	2 205 213	450 082	20.4%	1 351 656	61.3%	480 380	76.5%	(6.3%)
Nelson Mandela Bay	3 712 787	3 712 787	945 577	25.5%	2 794 173	75.3%	767 896	73.3%	23.1%
City Of Tshwane	10 073 638	10 078 535	2 082 793	20.7%	7 541 996	74.8%	2 230 825	70.7%	(6.6%)
<b>Total</b>	<b>67 508 460</b>	<b>65 742 484</b>	<b>13 750 981</b>	<b>20.9%</b>	<b>46 941 250</b>	<b>71.4%</b>	<b>14 082 551</b>	<b>69.2%</b>	<b>(2.4%)</b>

Source: National Treasury Local Government database

Metros aggregated budgets and revenue per function as at 31 March 2018

R thousands	Budget		Third Quarter 2017/18		Year to date: 31 March 2018		Third Quarter 2016/17		Q3 of 2016/17 to Q3 of 2017/18
	Main appropriation	Adjusted Budget	Actual Revenue	3rd Q as % of adj budget	Actual Revenue	Total Rev as % of adj budget	Actual Revenue	Total Rev as % of adj budget	
<b>Waste Water Management Revenue</b>									
Buffalo City	490 531	417 688	102 815	24.6%	389 682	93.3%	125 570	77.8%	(18.1%)
Cape Town	2 161 406	1 587 722	486 521	30.6%	1 245 503	78.4%	487 660	74.5%	(0.2%)
City of Ekurhuleni	1 423 583	2 259 074	542 000	24.0%	1 627 759	72.1%	301 199	72.0%	79.9%
eThekwini	1 209 785	1 279 882	395 180	30.9%	1 059 152	82.8%	156 465	80.1%	152.6%
City Of Johannesburg	4 343 327	4 171 506	940 094	22.5%	940 094	22.5%	777 899	64.8%	20.9%
Mangaung	403 308	403 308	104 636	25.9%	306 651	76.0%	81 896	75.2%	27.8%
Nelson Mandela Bay	787 867	787 867	174 111	22.1%	429 761	54.5%	155 482	65.4%	12.0%
City Of Tshwane	1 294 911	1 286 029	253 792	19.7%	757 368	58.9%	219 177	75.3%	15.8%
<b>Total</b>	<b>12 114 717</b>	<b>12 193 078</b>	<b>2 999 148</b>	<b>24.6%</b>	<b>6 755 970</b>	<b>55.4%</b>	<b>2 305 348</b>	<b>71.0%</b>	<b>30.1%</b>
R thousands	Budget		Third Quarter 2017/18		Year to date: 31 March 2018		Third Quarter 2016/17		Q3 of 2016/17 to Q3 of 2017/18
	Main appropriation	Adjusted Budget	Actual Expenditure	3rd Q as % of adj budget	Actual Expenditure	Total Exp as % of adj budget	Actual Expenditure	Total Exp as % of adj budget	
<b>Waste Water Management Expenditure</b>									
Buffalo City	483 287	397 529	128 913	32.4%	299 179	75.3%	106 621	75.4%	20.9%
Cape Town	1 990 882	1 650 529	340 811	20.6%	1 096 544	66.4%	416 245	65.9%	(18.1%)
City of Ekurhuleni	1 289 955	918 846	224 857	24.5%	611 832	66.6%	315 468	84.6%	(28.7%)
eThekwini	1 316 640	1 354 110	334 982	24.7%	1 031 781	76.2%	296 329	67.9%	13.0%
City Of Johannesburg	3 607 461	3 579 181	399 906	11.2%	399 906	11.2%	501 118	37.8%	(20.2%)
Mangaung	437 423	401 887	45 615	11.4%	215 678	53.7%	81 545	71.2%	(44.1%)
Nelson Mandela Bay	511 934	511 934	128 559	25.1%	360 691	70.5%	106 234	62.0%	21.0%
City Of Tshwane	1 107 046	883 402	155 588	17.6%	397 739	45.0%	154 162	57.8%	0.9%
<b>Total</b>	<b>10 744 629</b>	<b>9 697 417</b>	<b>1 759 230</b>	<b>18.1%</b>	<b>4 413 351</b>	<b>45.5%</b>	<b>1 977 722</b>	<b>57.4%</b>	<b>(11.0%)</b>

Source: National Treasury Local Government database

Metros aggregated budgets and revenue per function as at 31 March 2018

R thousands	Budget		Third Quarter 2017/18		Year to date: 31 March 2018		Third Quarter 2016/17		Q3 of 2016/17 to Q3 of 2017/18
	Main appropriation	Adjusted Budget	Actual Revenue	3rd Q as % of adj budget	Actual Revenue	Total Rev as % of adj budget	Actual Revenue	Total Rev as % of adj budget	
<b>Waste management Revenue</b>									
Buffalo City	421 021	351 174	96 434	27.5%	326 934	93.1%	97 850	76.4%	(1.4%)
Cape Town	1 363 387	1 477 996	541 945	36.7%	1 201 551	81.3%	305 642	74.5%	77.3%
City of Ekurhuleni	1 787 173	1 852 860	411 340	22.2%	1 425 834	77.0%	541 372	79.3%	(24.0%)
eThekwini	1 081 325	1 124 300	306 038	27.2%	830 311	73.9%	147 388	79.7%	107.6%
City Of Johannesburg	1 617 798	1 616 029	409 834	25.4%	1 231 408	76.2%	330 068	68.9%	24.2%
Mangaung	295 760	295 760	74 197	25.1%	244 909	82.8%	66 786	95.9%	11.1%
Nelson Mandela Bay	337 813	337 813	66 311	19.6%	179 006	53.0%	74 281	76.3%	(10.7%)
City Of Tshwane	1 456 585	1 449 473	398 863	27.5%	1 070 305	73.8%	334 241	73.0%	19.3%
<b>Total</b>	<b>8 360 861</b>	<b>8 505 405</b>	<b>2 304 962</b>	<b>27.1%</b>	<b>6 510 259</b>	<b>76.5%</b>	<b>1 897 627</b>	<b>76.0%</b>	<b>21.5%</b>
R thousands	Budget		Third Quarter 2017/18		Year to date: 31 March 2018		Third Quarter 2016/17		Q3 of 2016/17 to Q3 of 2017/18
	Main appropriation	Adjusted Budget	Actual Expenditure	3rd Q as % of adj budget	Actual Expenditure	Total Exp as % of adj budget	Actual Expenditure	Total Exp as % of adj budget	
<b>Waste management Expenditure</b>									
Buffalo City	359 525	296 659	89 408	30.1%	304 451	102.6%	92 567	74.4%	(3.4%)
Cape Town	1 880 759	1 792 173	405 226	22.6%	1 240 475	69.2%	475 040	67.2%	(14.7%)
City of Ekurhuleni	1 404 693	1 167 532	321 258	27.5%	856 614	73.4%	403 831	77.1%	(20.4%)
eThekwini	996 947	1 118 399	167 414	15.0%	771 220	69.0%	258 303	88.6%	(35.2%)
City Of Johannesburg	2 270 446	2 120 897	503 803	23.8%	1 566 908	73.9%	473 918	71.3%	6.3%
Mangaung	201 872	229 950	56 502	24.6%	183 893	80.0%	55 540	68.0%	1.7%
Nelson Mandela Bay	377 247	377 247	84 578	22.4%	268 148	71.1%	51 218	67.7%	65.1%
City Of Tshwane	1 078 799	1 085 569	221 023	20.4%	686 277	63.2%	315 209	66.9%	(29.9%)
<b>Total</b>	<b>8 570 286</b>	<b>8 188 426</b>	<b>1 849 213</b>	<b>22.6%</b>	<b>5 877 985</b>	<b>71.8%</b>	<b>2 125 625</b>	<b>72.4%</b>	<b>(13.0%)</b>

Source: National Treasury Local Government database

## 8. Operating revenue and expenditure per function for secondary cities

### Secondary cities revenue and expenditure per function as at 31 March 2018

R thousands	Budget		Third Quarter 2017/18		Year to date: 31 March		Third Quarter 2016/17		Q3 of 2016/17 to Q3 of 2017/18
	Main appropriation	Adjusted Budget	Actual Revenue	3rd Q as % of adj budget	Actual Revenue	Total Rev as % of adj budget	Actual Revenue	Total Rev as % of adj budget	
<b>Water Revenue</b>									
City Of Matlosana	642 197	642 197	-	-	131 137	20.4%	112 365	57.9%	(100.0%)
City of Mbombela	97 265	104 910	24 654	23.5%	75 273	71.7%	22 600	36.9%	9.1%
Drakenstein	234 543	237 301	61 878	26.1%	187 493	79.0%	50 892	67.2%	21.6%
Emalahleni (Mp)	525 938	458 618	87 229	19.0%	112 566	24.5%	18 120	13.5%	381.4%
Emfuleni	1 281 334	1 656 242	388 985	23.5%	1 221 581	73.8%	282 609	75.2%	37.6%
George	150 446	148 456	38 308	25.8%	106 278	71.6%	34 699	72.4%	10.4%
Gov an Mbeki	341 879	341 879	-	-	87 905	25.7%	65 433	66.8%	(100.0%)
J B Marks	204 282	102 352	10 407	10.2%	40 629	39.7%	16 905	77.4%	(38.4%)
Madibeng	150 432	150 432	40 158	26.7%	120 152	79.9%	38 609	35.7%	4.0%
Majjhabeng	343 077	343 077	91 393	26.6%	284 483	82.9%	93 303	126.5%	(2.0%)
Mogale City	276 761	292 868	78 682	26.9%	229 675	78.4%	54 829	83.6%	43.5%
Msunduzi	1 068 452	838 845	212 199	25.3%	641 097	76.4%	165 565	66.3%	28.2%
Newcastle	237 278	221 990	65 093	29.3%	209 916	94.6%	82 503	101.7%	(21.1%)
Polokwane	313 506	220 966	95 753	43.3%	267 682	121.1%	61 021	77.4%	56.9%
Rustenburg	832 501	832 501	-	-	304 996	36.6%	147 964	53.7%	(100.0%)
Sol Plaatje	264 326	254 326	76 725	30.2%	221 417	87.1%	66 047	80.6%	16.2%
Stellenbosch	180 632	247 632	57 442	23.2%	183 340	74.0%	63 929	81.4%	(10.1%)
Steve Tshwete	93 003	93 299	27 234	29.2%	78 587	84.2%	23 154	79.2%	17.6%
uMhlatuze	428 303	432 112	127 614	29.5%	386 222	89.4%	100 425	76.1%	27.1%
<b>Total</b>	<b>7 666 155</b>	<b>7 620 002</b>	<b>1 483 753</b>	<b>19.5%</b>	<b>4 890 429</b>	<b>64.2%</b>	<b>1 500 971</b>	<b>66.9%</b>	<b>(1.1%)</b>
<b>Water Expenditure</b>									
City Of Matlosana	540 811	540 811	-	-	64 313	11.9%	76 820	53.9%	(100.0%)
City of Mbombela	288 225	299 824	57 250	19.1%	137 432	45.8%	59 596	50.8%	(3.9%)
Drakenstein	144 106	107 453	13 072	12.2%	52 432	48.8%	16 419	37.1%	(20.4%)
Emalahleni (Mp)	351 677	-	120	-	120	-	34 473	37.2%	(99.7%)
Emfuleni	1 348 015	995 876	144 829	14.5%	353 890	35.5%	181 705	45.5%	(20.3%)
George	108 980	110 477	17 768	16.1%	72 330	65.5%	29 194	70.5%	(39.1%)
Gov an Mbeki	307 300	307 300	-	-	28 563	9.3%	70 002	107.8%	(100.0%)
J B Marks	123 073	86 315	17 191	19.9%	34 251	39.7%	13 531	77.2%	27.0%
Madibeng	221 020	221 020	64 183	29.0%	150 904	68.3%	39 853	55.2%	61.0%
Majjhabeng	477 716	477 716	62 698	13.1%	259 014	54.2%	69 725	53.6%	(10.1%)
Mogale City	346 847	387 640	89 145	23.0%	278 273	71.8%	85 692	78.3%	4.0%
Msunduzi	1 006 422	637 001	153 734	24.1%	435 937	68.4%	136 318	53.9%	12.8%
Newcastle	269 241	482 186	(35 537)	(7.4%)	269 765	55.9%	46 133	57.5%	(177.0%)
Polokwane	301 177	301 177	43 066	14.3%	155 050	51.5%	73 818	64.6%	(41.7%)
Rustenburg	758 130	758 130	-	-	58 888	7.8%	145 544	63.0%	(100.0%)
Sol Plaatje	223 230	228 830	51 461	22.5%	174 925	76.4%	56 581	75.1%	(9.1%)
Stellenbosch	108 719	119 628	(9 219)	(7.7%)	29 819	24.9%	19 733	51.2%	(146.7%)
Steve Tshwete	86 160	88 647	23 268	26.2%	57 223	64.6%	21 138	71.3%	10.1%
uMhlatuze	454 907	499 610	116 535	23.3%	381 218	76.3%	147 710	86.7%	(21.1%)
<b>Total</b>	<b>7 465 755</b>	<b>6 649 642</b>	<b>809 563</b>	<b>12.2%</b>	<b>2 994 347</b>	<b>45.0%</b>	<b>1 323 986</b>	<b>59.6%</b>	<b>(38.9%)</b>

Source: National Treasury Local Government database

Secondary cities revenue and expenditure per function as at 31 March 2018

	Budget		Third Quarter 2017/18		Year to date: 31 March		Third Quarter 2016/17		Q3 of 2016/17 to Q3 of 2017/18
	Main appropriation	Adjusted Budget	Actual Revenue	3rd Q as % of adj budget	Actual Revenue	Total Rev as % of adj budget	Actual Revenue	Total Rev as % of adj budget	
<b>R thousands</b>									
<b>Electricity Revenue</b>									
City Of Matlosana	861 685	861 685	-	-	187 015	21.7%	193 254	63.2%	(100.0%)
City of Mbombela	948 153	948 153	219 963	23.2%	665 506	70.2%	205 514	64.7%	7.0%
Drakenstein	1 084 110	1 015 042	245 486	24.2%	780 689	76.9%	266 927	76.4%	(8.0%)
Emalahleni (Mp)	1 226 148	1 177 918	135 876	11.5%	235 638	20.0%	241 392	67.2%	(43.7%)
Emfuleni	2 472 940	1 618 747	199 188	12.3%	1 313 864	81.2%	390 456	57.8%	(49.0%)
George	627 761	630 952	162 856	25.8%	481 520	76.3%	173 104	75.1%	(5.9%)
Govan Mbeki	465 073	465 073	-	-	-	-	83 670	59.3%	(100.0%)
J B Marks	680 219	667 862	149 754	22.4%	388 395	58.2%	110 469	71.2%	35.6%
Madibeng	475 190	475 190	111 312	23.4%	347 091	73.0%	97 229	58.5%	14.5%
Majhabeng	637 540	637 540	133 554	20.9%	441 233	69.2%	112 730	51.6%	18.5%
Mogale City	937 754	949 406	219 225	23.1%	700 131	73.7%	213 401	78.4%	2.7%
Msunduzi	1 521 675	2 100 579	476 155	22.7%	1 497 067	71.3%	450 574	69.5%	5.7%
Newcastle	753 977	765 431	164 063	21.4%	572 593	74.8%	177 149	76.0%	(7.4%)
Polokwane	972 480	972 480	154 163	15.9%	498 541	51.3%	196 771	68.8%	(21.7%)
Rustenburg	2 545 284	2 545 284	-	-	993 415	39.0%	479 060	69.1%	(100.0%)
Sol Plaatje	711 106	671 106	182 183	27.1%	493 851	73.6%	175 203	72.5%	4.0%
Stellenbosch	522 191	528 770	137 784	26.1%	358 399	67.8%	120 281	74.8%	14.6%
Steve Tshwete	547 556	553 183	129 996	23.5%	371 902	67.2%	130 984	78.7%	(0.8%)
uMhlathuze	1 537 751	1 396 107	295 884	21.2%	1 020 641	73.1%	366 238	75.2%	(19.2%)
<b>Total</b>	<b>19 528 593</b>	<b>18 980 508</b>	<b>3 117 443</b>	<b>16.4%</b>	<b>11 347 490</b>	<b>59.8%</b>	<b>4 184 406</b>	<b>68.3%</b>	<b>(25.5%)</b>
	Budget		Third Quarter 2017/18		Year to date: 31 March		Third Quarter 2016/17		Q3 of 2016/17 to Q3 of 2017/18
	Main appropriation	Adjusted Budget	Actual Expenditure	3rd Q as % of adj budget	Actual Expenditure	Total Exp as % of adj budget	Actual Expenditure	Total Exp as % of adj budget	
<b>R thousands</b>									
<b>Electricity Expenditure</b>									
City Of Matlosana	859 958	859 958	-	-	137 931	16.0%	167 251	65.8%	(100.0%)
City of Mbombela	763 697	795 457	184 774	23.2%	580 909	73.0%	222 259	70.8%	(16.9%)
Drakenstein	881 873	839 439	181 106	21.6%	573 556	68.3%	173 868	62.8%	4.2%
Emalahleni (Mp)	1 375 821	-	46 666	-	46 666	-	574 096	59.5%	(91.9%)
Emfuleni	1 991 459	2 028 140	683 522	33.7%	1 679 031	82.8%	358 081	50.9%	90.9%
George	538 207	539 309	107 418	19.9%	346 825	64.3%	108 006	64.6%	(0.5%)
Govan Mbeki	564 201	564 201	-	-	1	0.0%	48 779	63.8%	(100.0%)
J B Marks	637 098	637 024	90 737	14.2%	350 626	55.0%	127 700	63.9%	(28.9%)
Madibeng	496 539	496 539	140 937	28.4%	309 315	62.3%	161 651	80.7%	(12.8%)
Majhabeng	510 470	510 470	88 054	17.2%	187 650	36.8%	58 998	33.0%	49.2%
Mogale City	836 756	870 134	153 903	17.7%	541 152	62.2%	176 416	72.1%	(12.8%)
Msunduzi	1 660 150	1 749 129	354 699	20.3%	1 267 126	72.4%	364 251	65.3%	(2.6%)
Newcastle	532 397	647 931	132 862	20.5%	409 836	63.3%	142 698	82.4%	(6.9%)
Polokwane	806 231	806 231	186 834	23.2%	523 139	64.9%	163 970	71.8%	13.9%
Rustenburg	2 142 261	2 142 261	-	-	974 961	45.5%	537 767	69.9%	(100.0%)
Sol Plaatje	666 189	667 689	112 583	16.9%	438 115	65.6%	107 570	68.0%	4.7%
Stellenbosch	430 599	438 181	196 703	44.9%	389 560	88.9%	87 461	60.1%	124.9%
Steve Tshwete	532 465	521 798	105 343	20.2%	284 467	54.5%	105 184	66.2%	0.2%
uMhlathuze	1 251 802	1 188 000	247 393	20.8%	859 825	72.4%	322 020	71.5%	(23.2%)
<b>Total</b>	<b>17 478 172</b>	<b>16 301 893</b>	<b>3 013 533</b>	<b>18.5%</b>	<b>9 900 691</b>	<b>60.7%</b>	<b>4 008 026</b>	<b>64.5%</b>	<b>(24.8%)</b>

Source: National Treasury Local Government database

**Secondary cities revenue and expenditure per function as at 31 March 2018**

	Budget		Third Quarter 2017/18		Year to date: 31 March		Third Quarter 2016/17		Q3 of 2016/17 to Q3 of 2017/18
	Main appropriation	Adjusted Budget	Actual Revenue	3rd Q as % of adj budget	Actual Revenue	Total Rev as % of adj budget	Actual Revenue	Total Rev as % of adj budget	
<b>R thousands</b>									
<b>Waste water management revenue</b>									
City Of Matlosana	176 095	176 095	-	-	28 737	16.3%	58 554	94.2%	(100.0%)
City of Mbombela	41 274	30 581	6 971	22.8%	21 333	69.8%	6 631	129.6%	5.1%
Drakenstein	124 521	107 919	5 978	5.5%	124 166	115.1%	9 409	94.9%	(36.5%)
Emalahleni (Mp)	199 285	172 710	25 913	15.0%	33 013	19.1%	31 444	60.8%	(17.6%)
Emfuleni	399 881	399 881	25 717	6.4%	174 543	43.6%	92 590	70.4%	(72.2%)
George	122 865	127 165	38 805	30.5%	108 557	85.4%	22 251	72.6%	74.4%
Gov an Mbeki	98 600	98 600	-	-	25 626	26.0%	16 351	60.8%	(100.0%)
J B Marks	68 786	62 878	18 236	29.0%	35 612	56.6%	15 811	85.0%	15.3%
Madibeng	37 583	37 583	11 439	30.4%	37 917	100.9%	11 159	17.7%	2.5%
Majhabeng	147 748	147 748	45 189	30.6%	134 275	90.9%	39 369	90.6%	14.8%
Mogale City	190 867	195 123	65 331	33.5%	191 413	98.1%	57 967	93.9%	12.7%
Msunduzi	193 750	158 635	46 947	29.6%	141 460	89.2%	38 578	65.9%	21.7%
New castle	196 133	176 072	32 112	18.2%	152 639	86.7%	46 059	85.5%	(30.3%)
Polokwane	94 496	94 496	27 214	28.8%	83 317	88.2%	10 583	74.1%	157.1%
Rustenburg	424 239	424 239	-	-	121 817	28.7%	87 298	64.4%	(100.0%)
Sol Plaatje	72 382	72 382	19 109	26.4%	56 762	78.4%	19 121	74.9%	(0.1%)
Stellenbosch	105 649	109 961	29 683	27.0%	105 366	95.8%	11 741	96.2%	152.8%
Stev e Tshwete	79 725	83 441	20 730	24.8%	70 214	84.1%	18 643	81.5%	11.2%
uMhlathuze	235 505	223 203	24 692	11.1%	164 419	73.7%	51 539	71.7%	(52.1%)
<b>Total</b>	<b>3 009 384</b>	<b>2 898 712</b>	<b>444 064</b>	<b>15.3%</b>	<b>1 811 188</b>	<b>62.5%</b>	<b>645 096</b>	<b>73.1%</b>	<b>(31.2%)</b>
<b>R thousands</b>									
<b>Waste water management expenditure</b>									
City Of Matlosana	181 267	181 267	-	-	25 146	13.9%	18 465	54.2%	(100.0%)
City of Mbombela	73 276	147 351	5 924	4.0%	14 890	10.1%	41 241	339.7%	(85.6%)
Drakenstein	150 938	99 175	22 533	22.7%	90 375	91.1%	22 980	54.4%	(1.9%)
Emalahleni (Mp)	194 529	-	-	-	-	-	21 525	36.4%	(100.0%)
Emfuleni	348 976	248 941	31 780	12.8%	76 651	30.8%	29 810	28.5%	6.6%
George	92 627	90 161	16 339	18.1%	59 841	66.4%	22 838	62.5%	(28.5%)
Gov an Mbeki	169 984	169 984	-	-	17 593	10.3%	11 206	31.5%	(100.0%)
J B Marks	72 653	83 281	13 528	16.2%	38 240	45.9%	10 417	111.3%	29.9%
Madibeng	31 282	31 282	7 414	23.7%	21 213	67.8%	5 432	70.1%	36.5%
Majhabeng	111 558	111 558	18 532	16.6%	52 215	46.8%	16 957	53.2%	9.3%
Mogale City	112 388	93 695	31 454	33.6%	83 090	88.7%	22 865	69.5%	37.6%
Msunduzi	146 027	264 440	55 107	20.8%	157 024	59.4%	48 293	106.9%	14.1%
New castle	4 289	61 054	1 653	2.7%	5 306	8.7%	8 422	75.7%	(80.4%)
Polokwane	100 353	100 353	11 954	11.9%	27 409	27.3%	16 515	47.4%	(27.6%)
Rustenburg	392 385	392 385	-	-	66 535	17.0%	83 123	40.1%	(100.0%)
Sol Plaatje	70 996	74 428	14 354	19.3%	44 130	59.3%	14 232	66.8%	0.9%
Stellenbosch	129 674	134 891	(26 201)	(19.4%)	37 118	27.5%	21 091	57.2%	(224.2%)
Stev e Tshwete	72 263	79 772	14 947	18.7%	43 004	53.9%	17 220	82.3%	(13.2%)
uMhlathuze	233 697	222 068	68 836	31.0%	182 870	82.3%	54 372	80.2%	26.6%
<b>Total</b>	<b>2 689 164</b>	<b>2 586 087</b>	<b>288 152</b>	<b>11.1%</b>	<b>1 042 649</b>	<b>40.3%</b>	<b>487 005</b>	<b>59.5%</b>	<b>(40.8%)</b>

Source: National Treasury Local Government database

Secondary cities revenue and expenditure per function as at 31 March 2018

R thousands	Budget		Third Quarter 2017/18		Year to date: 31 March		Third Quarter 2016/17		Q3 of 2016/17 to Q3 of 2017/18
	Main appropriation	Adjusted Budget	Actual Revenue	3rd Q as % of adj budget	Actual Revenue	Total Rev as % of adj budget	Actual Revenue	Total Rev as % of adj budget	
<b>Waste management revenue</b>									
City Of Matlosana	216 251	216 251	-	-	38 350	17.7%	35 633	51.6%	(100.0%)
City of Mbombela	109 509	114 716	25 626	22.3%	76 555	66.7%	23 306	74.5%	10.0%
Drakenstein	158 744	129 788	8 405	6.5%	147 062	113.3%	12 927	95.4%	(35.0%)
Emalahleni (Mp)	128 756	117 314	15 884	13.5%	24 092	20.5%	-	-	-
Emfuleni	200 632	164 022	14 692	9.0%	90 069	54.9%	56 976	80.8%	(74.2%)
George	101 008	102 208	29 730	29.1%	87 582	85.7%	16 087	71.3%	84.8%
Gov an Mbeki	112 887	112 887	-	-	28 497	25.2%	18 903	66.8%	(100.0%)
J B Marks	61 489	58 258	16 151	27.7%	32 018	55.0%	14 206	84.6%	13.7%
Madibeng	38 300	38 300	13 595	35.5%	41 746	109.0%	10 437	19.8%	30.3%
Matjhabeng	83 979	83 979	28 340	33.7%	84 362	100.5%	24 238	99.6%	16.9%
Mogale City	189 572	222 282	50 858	22.9%	172 894	77.8%	8 789	90.7%	478.6%
Msunduzi	105 531	139 348	29 533	21.2%	41 081	29.5%	5 563	82.3%	430.9%
New castle	120 371	89 560	30 684	34.3%	80 290	89.6%	28 194	80.4%	8.8%
Polokwane	106 145	106 145	28 594	26.9%	84 897	80.0%	13 516	78.9%	111.6%
Rustenburg	218 206	218 206	-	-	114 992	52.7%	45 929	65.9%	(100.0%)
Sol Plaatje	56 963	56 963	14 625	25.7%	40 840	71.7%	14 083	74.5%	3.8%
Stellenbosch	70 664	66 352	28 897	43.6%	74 662	112.5%	1 046	99.2%	2663.2%
Stev e Tshwete	92 361	95 119	24 423	25.7%	80 081	84.2%	21 941	83.2%	11.3%
uMhlathuze	135 006	157 976	24 898	15.8%	117 045	74.1%	31 700	76.4%	(21.5%)
<b>Total</b>	<b>2 306 375</b>	<b>2 289 675</b>	<b>384 935</b>	<b>16.8%</b>	<b>1 457 115</b>	<b>63.6%</b>	<b>383 475</b>	<b>69.7%</b>	<b>0.4%</b>
R thousands	Budget		Third Quarter 2017/18		Year to date: 31 March		Third Quarter 2016/17		Q3 of 2016/17 to Q3 of 2017/18
	Main appropriation	Adjusted Budget	Actual Expenditure	3rd Q as % of adj budget	Actual Expenditure	Total Exp as % of adj budget	Actual Expenditure	Total Exp as % of adj budget	
<b>Waste management expenditure</b>									
City Of Matlosana	142 173	142 173	-	-	15 955	11.2%	13 913	43.1%	(100.0%)
City of Mbombela	171 138	181 585	51 057	28.1%	130 193	71.7%	51 847	61.1%	(1.5%)
Drakenstein	145 478	111 241	12 573	11.3%	69 986	62.9%	31 992	50.8%	(60.7%)
Emalahleni (Mp)	120 707	-	-	-	-	-	-	-	-
Emfuleni	197 571	178 138	21 625	12.1%	53 568	30.1%	23 824	29.5%	(9.2%)
George	70 575	78 596	19 419	24.7%	64 637	82.2%	17 516	79.6%	10.9%
Gov an Mbeki	84 674	84 674	-	-	7 966	9.4%	10 788	28.1%	(100.0%)
J B Marks	48 011	17 616	8 789	49.9%	33 509	190.2%	11 303	27.5%	(22.2%)
Madibeng	69 835	69 835	11 984	17.2%	35 616	51.0%	14 493	75.9%	(17.3%)
Matjhabeng	91 718	91 718	22 285	24.3%	69 052	75.3%	26 257	84.1%	(15.1%)
Mogale City	102 000	118 137	29 491	25.0%	86 949	73.6%	31 093	78.0%	(5.2%)
Msunduzi	79 190	115 826	27 852	24.0%	46 672	40.3%	12 842	67.5%	116.9%
New castle	71 297	67 597	16 157	23.9%	51 306	75.9%	26 828	75.6%	(39.8%)
Polokwane	64 984	64 984	11 672	18.0%	29 325	45.1%	15 842	68.9%	(26.3%)
Rustenburg	214 454	214 454	-	-	40 922	19.1%	29 221	50.6%	(100.0%)
Sol Plaatje	56 863	56 863	9 456	16.6%	20 402	35.9%	12 317	69.6%	(23.2%)
Stellenbosch	84 673	81 893	9 110	11.1%	26 376	32.2%	11 483	44.6%	(20.7%)
Stev e Tshwete	86 956	86 716	20 176	23.3%	56 049	64.6%	17 777	65.7%	13.5%
uMhlathuze	126 863	149 016	31 124	20.9%	90 361	60.6%	28 379	76.7%	9.7%
<b>Total</b>	<b>2 029 160</b>	<b>1 911 062</b>	<b>302 769</b>	<b>15.8%</b>	<b>928 845</b>	<b>48.6%</b>	<b>387 715</b>	<b>53.1%</b>	<b>(21.9%)</b>

Source: National Treasury Local Government database

## 9. Aggregated municipal debtors age analysis

National Debtors Age Analysis as at 31 March 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	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	3 509 159	8.4%	1 679 093	4.0%	1 476 752	3.5%	35 215 117	84.1%	41 880 120	30.1%	859 416	2.1%	5 021 928	12.0%
Trade and Other Receivables from Exchange Transactions - Electricity	4 853 234	26.3%	1 219 187	6.6%	734 103	4.0%	11 636 709	63.1%	18 443 233	13.3%	33 005	0.2%	2 022 001	11.0%
Receivables from Non-exchange Transactions - Property Rates	3 698 895	12.6%	1 257 666	4.3%	988 774	3.4%	23 387 721	79.7%	29 333 055	21.1%	3 528	0.0%	3 682 847	12.6%
Receivables from Exchange Transactions - Waste Water Management	1 213 764	8.8%	567 136	4.1%	533 218	3.9%	11 549 161	83.3%	13 863 278	10.0%	89 312	0.6%	1 634 028	11.8%
Receivables from Exchange Transactions - Waste Management	827 222	7.5%	369 428	3.4%	353 150	3.2%	9 419 801	85.9%	10 969 601	7.9%	42 597	0.4%	927 799	8.5%
Receivables from Exchange Transactions - Property Rental Debtors	116 626	4.9%	43 261	1.8%	35 650	1.5%	2 207 144	91.9%	2 402 681	1.7%	6 597	0.3%	215 138	9.0%
Interest on Arrear Debtor Accounts	500 533	3.8%	369 264	2.8%	414 180	3.2%	11 872 516	90.2%	13 156 492	9.5%	32 153	0.2%	913 798	7.0%
Recoverable unauthorised, irregular or fruitless	(286)	6.9%	(0)	0.0%	5	(0.1%)	(3 883)	93.2%	(4 164)	-	-	-	-	-
Other	437 631	4.8%	120 453	1.3%	133 535	1.5%	8 465 823	92.5%	9 157 442	6.6%	37 431	0.4%	758 948	8.3%
<b>Total</b>	<b>15 156 778</b>	<b>10.9%</b>	<b>5 625 486</b>	<b>4.0%</b>	<b>4 669 366</b>	<b>3.4%</b>	<b>113 750 109</b>	<b>81.7%</b>	<b>139 201 738</b>	<b>100.0%</b>	<b>1 104 037</b>	<b>0.8%</b>	<b>15 176 489</b>	<b>10.9%</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	654 052	8.3%	537 794	6.8%	359 344	4.5%	6 375 406	80.4%	7 926 597	5.7%	(4 588)	(0.1%)	589 927	7.4%
Commercial	5 747 940	26.0%	1 279 628	5.8%	765 144	3.5%	14 351 574	64.8%	22 144 286	15.9%	64 575	0.3%	1 909 804	8.6%
Households	8 328 269	8.1%	3 673 675	3.6%	3 261 865	3.2%	87 196 810	85.1%	102 460 618	73.6%	443 452	0.4%	12 399 782	12.1%
Other	426 516	6.4%	134 389	2.0%	283 013	4.2%	5 826 319	87.4%	6 670 238	4.8%	600 598	9.0%	276 976	4.2%
<b>Total</b>	<b>15 156 778</b>	<b>10.9%</b>	<b>5 625 486</b>	<b>4.0%</b>	<b>4 669 366</b>	<b>3.4%</b>	<b>113 750 109</b>	<b>81.7%</b>	<b>139 201 738</b>	<b>100.0%</b>	<b>1 104 037</b>	<b>0.8%</b>	<b>15 176 489</b>	<b>10.9%</b>
<b>Per Province</b>														
Eastern Cape	1 638 527	14.4%	549 135	4.8%	363 168	3.2%	8 859 158	77.6%	11 409 989	8.2%	108 479	1.0%	2 257 551	19.8%
Free State	752 533	5.3%	464 355	3.3%	978 210	6.9%	12 092 902	84.6%	14 288 000	10.3%	66	-	2 428 877	17.0%
Gauteng	5 996 647	10.9%	2 039 390	3.7%	1 571 781	2.8%	45 644 094	82.6%	55 251 911	39.7%	971 711	1.8%	3 843 707	7.0%
Kwazulu-Natal	2 238 027	12.1%	1 061 330	5.8%	625 250	3.4%	14 521 900	78.7%	18 446 508	13.3%	(3 705)	(0.0%)	5 186 004	28.1%
Limpopo	218 521	3.8%	229 713	4.0%	196 055	3.4%	5 167 816	88.9%	5 812 106	4.2%	(133 492)	(2.3%)	16 420	0.3%
Mpumalanga	523 413	4.6%	392 177	3.4%	275 598	2.4%	10 249 443	89.6%	11 440 630	8.2%	2 767	0.0%	617 141	5.4%
North West	263 015	4.3%	219 853	3.6%	181 437	3.0%	5 391 193	89.0%	6 055 497	4.4%	39	-	-	-
Northern Cape	236 828	5.3%	276 265	6.2%	106 431	2.4%	3 873 353	86.2%	4 492 877	3.2%	-	-	670 988	14.9%
Western Cape	3 289 267	27.4%	393 269	3.3%	371 435	3.1%	7 950 248	66.2%	12 004 219	8.6%	158 173	1.3%	155 801	1.3%
<b>Total</b>	<b>15 156 778</b>	<b>10.9%</b>	<b>5 625 486</b>	<b>4.0%</b>	<b>4 669 366</b>	<b>3.4%</b>	<b>113 750 109</b>	<b>81.7%</b>	<b>139 201 738</b>	<b>100.0%</b>	<b>1 104 037</b>	<b>0.8%</b>	<b>15 176 489</b>	<b>10.9%</b>

Source: National Treasury Local Government database



## 10. Debtors' age analysis for the metros

### Metros Debtors Age Analysis as at 31 March 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	%
<b>3rd Quarter Ended 31 March 2018</b>														
Buffalo City	285 515	14.6%	104 136	5.3%	67 131	3.4%	1 495 153	76.6%	1 951 935	2.6%	-	-	-	-
Cape Town	2 497 761	27.3%	237 778	2.6%	267 742	2.9%	6 151 731	67.2%	9 155 011	12.4%	-	-	-	-
City of Ekurhuleni	1 775 429	12.0%	596 264	4.0%	389 019	2.6%	12 041 007	81.4%	14 801 719	20.0%	-	-	-	-
eThekwini	1 186 922	12.8%	539 327	5.8%	328 873	3.6%	7 196 378	77.8%	9 251 500	12.5%	-	-	4 257 540	46.0%
City Of Johannesburg	1 651 943	8.7%	899 222	4.7%	694 975	3.7%	15 783 018	82.9%	19 029 158	25.7%	-	-	2 556 378	13.4%
Mangaung	306 561	7.0%	192 203	4.4%	160 511	3.7%	3 695 858	84.9%	4 355 133	5.9%	-	-	2 337 635	53.7%
Nelson Mandela Bay	1 134 886	26.4%	301 967	7.0%	180 594	4.2%	2 685 866	62.4%	4 303 314	5.8%	108 479	2.5%	2 257 551	52.5%
City Of Tshwane	1 908 261	17.1%	256 637	2.3%	225 323	2.0%	8 798 832	78.6%	11 189 053	15.1%	971 711	8.7%	-	-
<b>Total</b>	<b>10 747 278</b>	<b>14.5%</b>	<b>3 127 533</b>	<b>4.2%</b>	<b>2 314 169</b>	<b>3.1%</b>	<b>57 847 844</b>	<b>78.1%</b>	<b>74 036 823</b>	<b>100.0%</b>	<b>1 080 191</b>	<b>1.5%</b>	<b>11 409 105</b>	<b>15.4%</b>
<b>3rd Quarter Ended 31 March 2017</b>														
Buffalo City	270 618	13.6%	92 702	4.6%	69 277	3.5%	1 564 456	78.3%	1 997 053	3.0%	-	-	-	-
Cape Town	2 000 607	24.6%	432 574	5.3%	264 544	3.3%	5 433 719	66.8%	8 131 443	12.4%	-	-	-	-
City of Ekurhuleni	1 714 160	13.2%	485 737	3.8%	341 337	2.6%	10 426 142	80.4%	12 967 376	19.7%	-	-	-	-
eThekwini	964 944	12.2%	439 061	5.6%	288 879	3.7%	6 197 752	78.6%	7 890 635	12.0%	176 054	2.2%	525 973	6.7%
City Of Johannesburg	2 011 377	10.9%	800 628	4.3%	460 186	2.5%	15 235 241	82.3%	18 507 433	28.2%	-	-	-	-
Mangaung	322 655	7.6%	260 169	6.2%	168 257	4.0%	3 481 003	82.3%	4 232 085	6.4%	-	-	2 544 898	60.1%
Nelson Mandela Bay	949 395	27.8%	296 456	8.7%	127 065	3.7%	2 042 204	59.8%	3 415 121	5.2%	553 377	16.2%	2 041 014	59.8%
City Of Tshwane	1 548 698	18.1%	176 745	2.1%	273 282	3.2%	6 561 091	76.7%	8 559 816	13.0%	684 141	8.0%	-	-
<b>Total</b>	<b>9 782 454</b>	<b>14.9%</b>	<b>2 984 073</b>	<b>4.5%</b>	<b>1 992 827</b>	<b>3.0%</b>	<b>50 941 609</b>	<b>77.5%</b>	<b>65 700 962</b>	<b>100.0%</b>	<b>1 413 572</b>	<b>2.2%</b>	<b>5 111 884</b>	<b>7.8%</b>
<b>Movement between 31 March 2017 and 31 March 2018</b>														
Buffalo City	14 897		11 434		(2 146)		(69 303)		(45 118)					
Cape Town	497 154		(194 797)		3 198		718 012		1 023 568					
City of Ekurhuleni	61 269		110 527		47 682		1 614 865		1 834 343					
eThekwini	221 978		100 266		39 995		998 627		1 360 865					
City Of Johannesburg	(359 435)		98 594		234 789		547 777		521 726					
Mangaung	(16 094)		(67 967)		(7 746)		214 855		123 048					
Nelson Mandela Bay	185 492		5 511		53 529		643 662		888 193					
City Of Tshwane	359 562		79 892		(47 959)		2 237 741		2 629 236					
<b>Total</b>	<b>964 823</b>		<b>143 460</b>		<b>321 342</b>		<b>6 906 235</b>		<b>8 335 861</b>					
<b>Growth rate 31 March 2017 to 31 March 2018</b>														
Buffalo City	5.5%		12.3%		(3.1%)		(4.4%)		(2.3%)					
Cape Town	24.9%		(45.0%)		1.2%		13.2%		12.6%					
City of Ekurhuleni	3.6%		22.8%		14.0%		15.5%		14.1%					
eThekwini	23.0%		22.8%		13.8%		16.1%		17.2%					
City Of Johannesburg	(17.9%)		12.3%		51.0%		3.6%		2.8%					
Mangaung	(5.0%)		(26.1%)		(4.6%)		6.2%		2.9%					
Nelson Mandela Bay	19.5%		1.9%		42.1%		31.5%		26.0%					
City Of Tshwane	23.2%		45.2%		(17.5%)		34.1%		30.7%					
<b>Total</b>	<b>9.9%</b>		<b>4.8%</b>		<b>16.1%</b>		<b>13.6%</b>		<b>12.7%</b>					

Source: National Treasury Local Government database

### Metros Debtors Age Analysis By Customer Group as at 31 March 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	%
Organs of State	344 204	19.3%	131 899	7.4%	103 210	5.8%	1 207 306	67.6%	1 786 619	2.4%	-	-	272 256	15.2%
Commercial	4 152 813	31.0%	757 418	5.7%	401 317	3.0%	8 081 988	60.3%	13 393 537	18.1%	73 033	0.6%	1 126 612	8.4%
Households	6 209 565	10.8%	2 287 989	4.0%	1 781 440	3.1%	47 190 246	82.1%	57 469 241	77.6%	411 765	0.7%	9 950 848	17.3%
Other	40 695	2.9%	(49 774)	(3.6%)	28 201	2.0%	1 368 304	98.6%	1 387 427	1.9%	595 392	42.9%	59 389	4.3%
<b>Total</b>	<b>10 747 278</b>	<b>14.5%</b>	<b>3 127 533</b>	<b>4.2%</b>	<b>2 314 169</b>	<b>3.1%</b>	<b>57 847 844</b>	<b>78.1%</b>	<b>74 036 823</b>	<b>100.0%</b>	<b>1 080 191</b>	<b>1.5%</b>	<b>11 409 105</b>	<b>15.4%</b>

Source: National Treasury Local Government database

## 11. Debtors' age analysis for secondary cities

### Secondary cities Debtors Age Analysis as at 31 March 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	%
City Of Matlosana	-	-	-	-	-	-	-	-	-	-	-	-	-	-
City of Mbombela	101 196	16.3%	449	0.1%	36 609	5.9%	482 423	77.7%	620 678	2.5%	-	-	-	-
Drakenstein	126 576	37.0%	29 413	8.6%	18 717	5.5%	167 054	48.9%	341 760	1.4%	-	-	-	-
Emalahleni (Mp)	76 748	2.6%	111 025	3.7%	96 534	3.3%	2 687 362	90.4%	2 971 670	11.8%	-	-	-	-
Emfuleni	292 920	4.8%	153 122	2.5%	143 810	2.3%	5 567 555	90.4%	6 157 407	24.4%	-	-	-	-
George	69 143	33.8%	7 280	3.6%	5 845	2.9%	122 476	59.8%	204 744	0.8%	29 821	14.6%	-	-
Govan Mbeki	50 948	4.5%	43 839	3.9%	34 721	3.1%	993 039	88.5%	1 122 547	4.4%	-	-	-	-
J B Marks	56 162	14.5%	27 965	7.2%	20 651	5.3%	283 625	73.0%	388 403	1.5%	-	-	-	-
Madibeng	94 928	5.4%	63 917	3.6%	51 606	2.9%	1 550 829	88.1%	1 761 280	7.0%	-	-	-	-
Matjhabeng	133 372	4.6%	96 059	3.3%	68 600	2.4%	2 581 314	89.7%	2 879 345	11.4%	-	-	-	-
Mogale City	117 993	9.1%	20 214	1.6%	24 544	1.9%	1 127 657	87.4%	1 290 408	5.1%	-	-	-	-
Msunduzi	316 075	13.0%	242 358	10.0%	110 449	4.5%	1 764 995	72.5%	2 433 877	9.6%	-	-	888 029	36.5%
Newcastle	71 557	6.3%	35 666	3.1%	39 778	3.5%	987 988	87.1%	1 134 989	4.5%	3 685	0.3%	-	-
Polokwane	9 929	1.1%	42 338	4.5%	30 414	3.3%	853 390	91.2%	936 072	3.7%	-	-	-	-
Rustenburg	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sol Plaatje	119 500	5.3%	211 192	9.4%	50 697	2.3%	1 874 873	83.1%	2 256 262	8.9%	-	-	561 605	24.9%
Stellenbosch	62 515	29.1%	7 718	3.6%	4 894	2.3%	140 002	65.1%	215 129	0.9%	-	-	-	-
Steve Tshwele	1 751	2.9%	46 643	75.9%	(35 366)	(57.5%)	48 467	78.8%	61 496	0.2%	-	-	-	-
uMhlatuze	297 172	59.3%	8 765	1.8%	6 724	1.3%	188 224	37.6%	500 886	2.0%	179	0.0%	-	-
<b>Total</b>	<b>1 998 488</b>	<b>7.9%</b>	<b>1 147 965</b>	<b>4.5%</b>	<b>709 227</b>	<b>2.8%</b>	<b>21 421 273</b>	<b>84.8%</b>	<b>25 276 953</b>	<b>100.0%</b>	<b>33 685</b>	<b>0.1%</b>	<b>1 449 634</b>	<b>5.7%</b>

Source: National Treasury Local Government database

### Secondary cities Debtors Age Analysis By Customer Group as at 31 March 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	125 341	7.4%	220 526	13.0%	63 112	3.7%	1 291 386	76.0%	1 700 365	6.7%	-	-	239 146	14.1%
Commercial	904 669	25.0%	274 838	7.6%	163 968	4.5%	2 275 052	62.9%	3 618 527	14.3%	37	-	152 022	4.2%
Households	901 030	4.8%	627 602	3.3%	465 349	2.5%	16 883 890	89.4%	18 877 871	74.7%	18 235	0.1%	963 692	5.1%
Other	67 448	6.2%	24 999	2.3%	16 798	1.6%	970 945	89.9%	1 080 190	4.3%	15 413	1.4%	94 775	8.8%
<b>Total</b>	<b>1 998 488</b>	<b>7.9%</b>	<b>1 147 965</b>	<b>4.5%</b>	<b>709 227</b>	<b>2.8%</b>	<b>21 421 273</b>	<b>84.8%</b>	<b>25 276 953</b>	<b>100.0%</b>	<b>33 685</b>	<b>0.1%</b>	<b>1 449 634</b>	<b>5.7%</b>

Source: National Treasury Local Government database

## 12. Collection rates

### National collection rate as at 31 March 2018

	Main appropriation	Adjusted Budget	First Quarter 2017/18 Actual	Second Quarter 2017/18 Actual	Third Quarter 2017/18 Actual	Year to date: 31 March 2018 Actual
<b>R thousands</b>						
Collection Rate	90.3%	89.7%	77.7%	103.8%	98.3%	92.3%
Property rates	92.9%	91.2%	77.6%	99.2%	109.4%	93.9%
Service charges - Total	90.4%	90.4%	78.7%	105.4%	96.1%	92.6%
Service charges - electricity revenue	92.5%	92.5%	81.3%	120.5%	106.7%	101.1%
Service charges - water revenue	86.7%	87.9%	74.8%	77.9%	87.8%	80.0%
Service charges - sanitation revenue	87.1%	84.8%	69.8%	98.0%	71.2%	78.2%
Service charges - refuse revenue	86.9%	87.5%	72.5%	82.7%	86.2%	80.1%
Service charges - other	91.7%	81.3%	77.3%	83.2%	12.9%	46.4%
Interest earned - outstanding debtors	55.6%	52.3%	46.8%	103.2%	63.8%	70.6%

Source: National Treasury Local Government database

### Metros collection rate as at 31 March 2018

	Main appropriation	Adjusted Budget	First Quarter 2017/18 Actual	Second Quarter 2017/18 Actual	Third Quarter 2017/18 Actual	Year to date: 31 March 2018 Actual
<b>R thousands</b>						
Collection Rate	92.3%	94.3%	88.7%	102.2%	93.7%	94.7%
Property rates	95.5%	93.5%	94.3%	94.8%	101.0%	96.7%
Service charges - Total	91.9%	95.3%	87.3%	105.4%	92.2%	94.7%
Service charges - electricity revenue	93.6%	96.3%	89.3%	117.8%	98.8%	101.2%
Service charges - water revenue	89.5%	96.3%	83.9%	85.3%	98.7%	88.8%
Service charges - sanitation revenue	88.1%	87.2%	87.6%	91.1%	53.5%	72.8%
Service charges - refuse revenue	88.7%	94.5%	83.0%	89.4%	95.7%	89.2%
Service charges - other	85.2%	79.2%	15.2%	17.4%	(11.3%)	1.2%
Interest earned - outstanding debtors	57.8%	59.9%	54.7%	86.4%	39.8%	58.8%

Source: National Treasury Local Government database

### Secondary cities collection rate as at 31 March 2018

	Main appropriation	Adjusted Budget	First Quarter 2017/18 Actual	Second Quarter 2017/18 Actual	Third Quarter 2017/18 Actual	Year to date: 31 March 2018 Actual
<b>R thousands</b>						
Collection Rate	88.1%	80.4%	64.6%	79.2%	80.5%	73.7%
Property rates	90.0%	88.4%	57.7%	86.0%	95.0%	75.5%
Service charges - Total	88.6%	79.5%	67.2%	77.8%	77.1%	73.5%
Service charges - electricity revenue	89.8%	81.4%	71.8%	89.3%	82.0%	80.3%
Service charges - water revenue	87.1%	74.9%	56.7%	49.4%	56.9%	54.2%
Service charges - sanitation revenue	84.6%	76.8%	53.2%	72.7%	87.6%	68.3%
Service charges - refuse revenue	85.0%	76.7%	56.9%	75.9%	95.9%	72.6%
Service charges - other	122.1%	242.7%	161.2%	178.4%	367.4%	180.8%
Interest earned - outstanding debtors	59.6%	50.6%	56.6%	73.2%	73.3%	67.2%

Source: National Treasury Local Government database

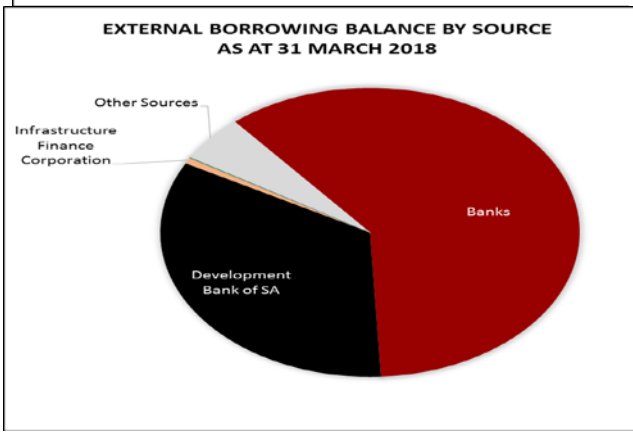
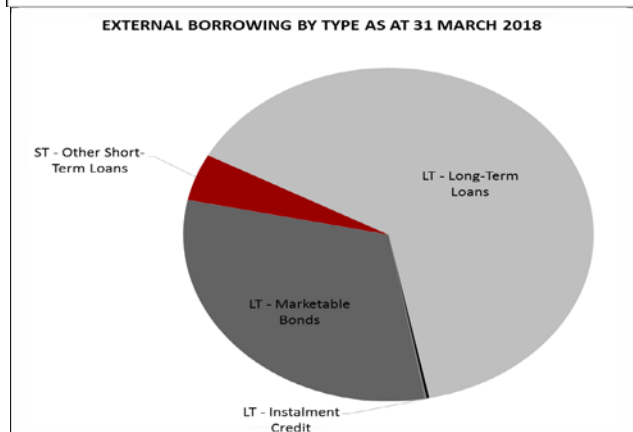
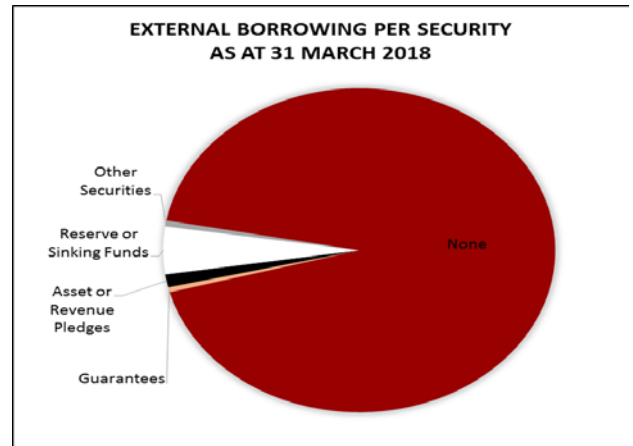
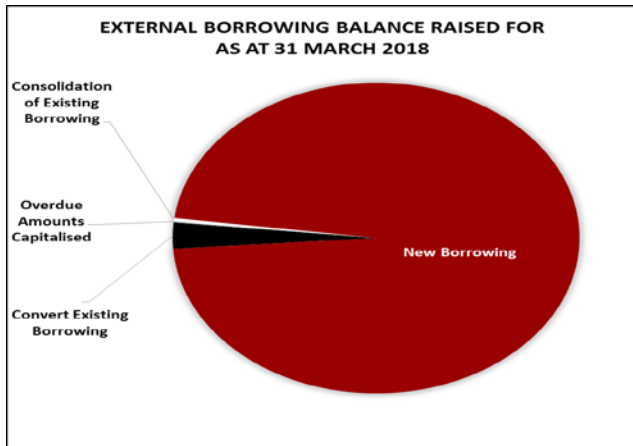
### 13. Aggregated municipal creditors age analysis

#### Creditors Age Analysis as at 31 March 2018

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Bulk Electricity	4 769 976	28.3%	606 226	3.6%	1 009 346	6.0%	10 497 769	62.2%	16 883 317	41.7%
Bulk Water	1 814 353	26.5%	248 739	3.6%	448 252	6.6%	4 331 147	63.3%	6 842 492	16.9%
PAYE deductions	440 237	79.8%	15 997	2.9%	25 409	4.6%	70 338	12.7%	551 981	1.4%
VAT (output less input)	121 884	46.4%	5 363	2.0%	4 435	1.7%	130 978	49.9%	262 660	0.7%
Pensions / Retirement	393 266	67.0%	15 927	2.7%	12 144	2.1%	166 049	28.3%	587 386	1.5%
Loan repayments	434 243	37.0%	14 811	1.3%	168 152	14.3%	555 570	47.4%	1 172 776	2.9%
Trade Creditors	5 559 811	70.2%	512 425	6.5%	416 706	5.3%	1 427 936	18.0%	7 916 878	19.6%
Auditor-General	25 030	6.6%	25 538	6.8%	29 714	7.9%	297 009	78.7%	377 290	0.9%
Other	4 560 749	77.9%	116 120	2.0%	38 938	0.7%	1 139 105	19.5%	5 854 912	14.5%
<b>Total</b>	<b>18 119 548</b>	<b>44.8%</b>	<b>1 561 148</b>	<b>3.9%</b>	<b>2 153 095</b>	<b>5.3%</b>	<b>18 615 902</b>	<b>46.0%</b>	<b>40 449 692</b>	<b>100.0%</b>
<b>Per Province</b>										
Eastern Cape	672 900	58.4%	121 003	10.5%	50 193	4.4%	308 373	26.8%	1 152 470	2.9%
Free State	742 914	7.1%	260 735	2.5%	260 986	2.5%	9 256 673	88.0%	10 521 308	26.0%
Gauteng	11 893 526	85.8%	413 072	3.0%	1 083 876	7.8%	464 922	3.4%	13 855 395	34.3%
Kwazulu-Natal	2 726 752	65.9%	134 940	3.3%	257 323	6.2%	1 021 021	24.7%	4 140 035	10.2%
Limpopo	376 205	32.3%	45 940	4.0%	66 762	5.7%	674 680	58.0%	1 163 587	2.9%
Mpumalanga	554 909	10.4%	339 054	6.4%	267 829	5.0%	4 162 009	78.2%	5 323 800	13.2%
North West	140 387	6.9%	154 370	7.6%	100 576	5.0%	1 626 214	80.4%	2 021 547	5.0%
Northern Cape	238 500	16.3%	85 537	5.9%	60 446	4.1%	1 076 693	73.7%	1 461 176	3.6%
Western Cape	773 454	95.4%	6 496	0.8%	5 106	0.6%	25 317	3.1%	810 374	2.0%
<b>Total</b>	<b>18 119 548</b>	<b>44.8%</b>	<b>1 561 148</b>	<b>3.9%</b>	<b>2 153 095</b>	<b>5.3%</b>	<b>18 615 902</b>	<b>46.0%</b>	<b>40 449 692</b>	<b>100.0%</b>

Source: National Treasury Local Government database

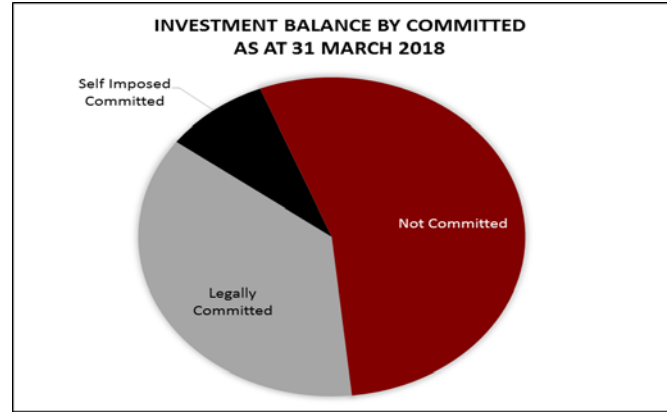
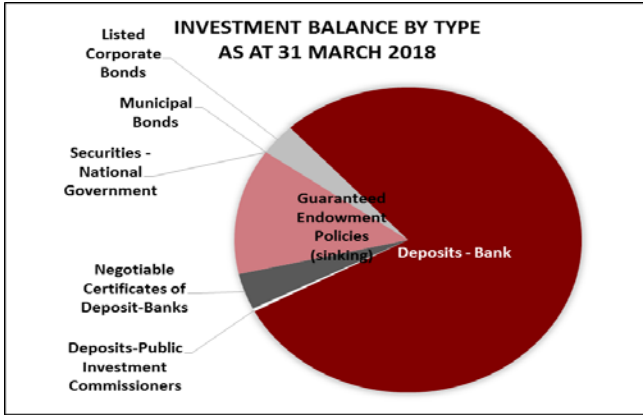
## 14. Borrowing instruments



Type	Balance (R'000)
ST - Bank Overdraft	
ST - Other Short-Term Loans	3 000 783
ST - Marketable Bonds	
ST - Non-Marketable Bonds	
ST - Other Securities	6 609
LT - Long-Term Loans	41 928 574
LT - Instalment Credit	135 455
LT - Financial Leases	82 992
LT - Marketable Bonds	20 463 686
LT - Non-Marketable Bonds	
LT - Other Securities	710
<b>TOTAL</b>	<b>65 618 809</b>

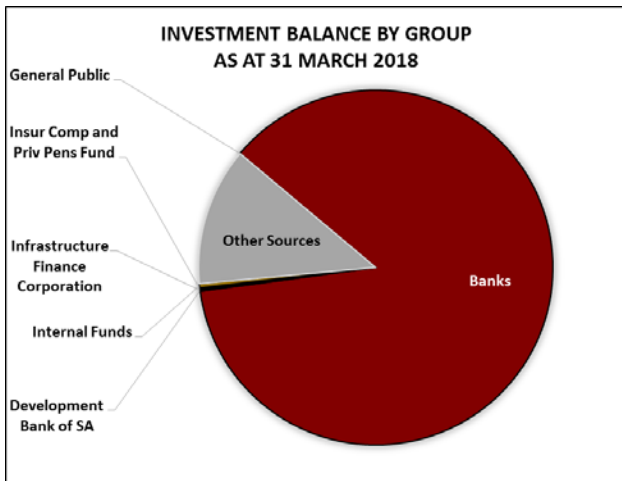
Source	Balance (R'000)
General Public	592
Banks	39 557 992
Development Bank of SA	22 157 350
Infrastructure Finance Corporation	449 479
Public Investment Commissioners	10 071
Insur Comp and Priv Pens Fund	30 287
Municipal Pension Funds	
Other Public Pension Funds	
Unit Trusts	
Internal Funds	31
Other Sources	3 413 007
<b>TOTAL</b>	<b>65 618 809</b>

## 15. Investment instruments



Type	Balance (R'000)
Securities - National Government	471
Listed Corporate Bonds	1 379 091
Deposits - Bank	32 184 865
Deposits-Public Investment Commissioners	132 256
Deposits-Corporation for Public Deposits Bankers Acceptance Certificates	
Negotiable Certificates of Deposit-Banks	1 551 886
Guaranteed Endowment Policies (sinking)	5 410 135
Repurchase Agreements - Banks	
Municipal Bonds	712
<b>TOTAL</b>	<b>40 659 416</b>

Committed	Balance (R'000)
Legally Committed	14 977 816
Self Imposed Committed	3 575 476
Not Committed	22 106 124
<b>TOTAL</b>	<b>40 659 416</b>



Group	Balance (R'000)
General Public	3 782
Banks	35 267 205
Development Bank of SA	50 088
Infrastructure Finance Corporation	8 492
Public Investment Commissioners	
Insur Comp and Priv Pens Fund	67 170
Municipal Pension Funds	
Other Public Pension Funds	
Unit Trusts	
Internal Funds	151 130
Other Sources	5 111 549
<b>TOTAL</b>	<b>40 659 416</b>

