



**national treasury**

Department:  
National Treasury  
REPUBLIC OF SOUTH AFRICA

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## MEDIA RELEASE

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

**FOR THE PERIOD: 1 JULY 2018 – 30 SEPTEMBER 2018**

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National Treasury has today released local government's revenue and expenditure data for the first quarter of the 2018/19 financial year, as well as spending on conditional grants for the same period. This report covers the first quarter of the municipal financial year ending on 30 September 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 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. On aggregate, municipalities spent 18.6 per cent, or R82.0 billion, of the total adopted expenditure budget of R441.9 billion as at 30 September 2018 (first quarter results for the 2018/19 financial year). In respect of revenue, aggregate billing and other revenue amounted to 24 per cent, or R104.9 billion, of the total adopted revenue budget of R436.9 billion.
2. Of the adopted operating expenditure budget amounting to R368.5 billion, R75.4 billion or 20.5 per cent was spent by 30 September 2018.
3. Municipalities have adopted the budget for salaries and wages expenditure at R113.6 billion, which is R10.5 billion more than the adjusted budget of R103.1 billion for the 2017/18 municipal financial year. This constitutes 30.8 per cent of their total operational expenditure budget of R368.5 billion. At 30 September 2018, spending is 21.4 per cent, or R24.3 billion.
4. In the period under review, capital expenditure amounted to R6.6 billion, or 9 per cent, of the adopted capital budget of R73.4 billion. This is significant under performance for the first quarter.

Enquiries: Communications Unit  
Email: [media@treasury.gov.za](mailto:media@treasury.gov.za)  
Tel: (012) 315 5944



5. Aggregated year-to-date total expenditure for metros amounts to R52.1 billion, or 20.3 per cent, of their adopted budget expenditure of R256 billion. The aggregated adopted capital budget for metros in the 2018/19 financial year is R38.9 billion, of which 6.9 per cent, or R2.7 billion, has been spent as at 30 September 2018.
6. When billed revenue is measured against their adopted budgets, the performance of metros shows surpluses across all four core services for the first quarter of 2018/19. This does not take into account the collection rate:
  - Water revenue billed was R8.6 billion against expenditure of R6.9 billion;
  - Electricity revenue billed was R20.8 billion against expenditure of R19.7 billion;
  - The revenue billed for waste water management was R3 billion against expenditure of R1.6 billion, and
  - Levies for waste management billed were R2.6 billion against expenditure R1.7 billion.
7. As at 30 September 2018, aggregated revenue for secondary cities is 23.0 per cent or R14 billion of their total adopted revenue budget of R60.7 billion for the 2018/19 financial year. The year-to-date operating expenditure level of the secondary cities is 16.8 per cent or R9.1 billion of the total adopted operating budget of R54 billion for the 2018/19 financial year.
8. Capital spending levels are low at an average of 9.4 per cent or R813.4 million of the adopted capital budget of R8.6 billion.
9. The performance against the adopted budget for the four core services for the secondary cities for the first quarter 2018/19 also shows surpluses against billed revenue without taking into account the collection rate:
  - Water revenue billed was R1.7 billion against expenditure of R955 million;
  - Electricity revenue billed was R4.8 billion against expenditure of R3.3 billion;
  - The revenue billed for waste water management was R783 million against expenditure of R323 million; and
  - Levies for waste management billed were R714 million against expenditure of R326 million.
10. Aggregate municipal consumer debts amounted to R158.9 billion (compared to R143.6 billion reported in the first quarter of 2017/18) as at 30 September 2018. A total amount of R162.4 million, or 0.1 per cent, has been written off as bad debt. Government accounts for 6.3 per cent, or R10 billion (R7.9 billion reported in the fourth quarter of 2017/18). The largest component relates to households which account for 72.4 per cent, or R115 billion (71.2 per cent or R101.9 billion in the fourth quarter of 2017/18).
11. It needs to be acknowledged that not all the outstanding debt of R158.9 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.
12. If consumer debt is limited to below 90 days, then the actual realistically collectable amount



is estimated at R35.4 billion. This should not be interpreted that the National Treasury by implication suggests that the balance must be written-off by municipalities.

13. Metropolitan municipalities are owed R84.8 billion (R72.8 billion reported in the first quarter of 2017/18) in outstanding debt as at 30 September 2018. This represents an increase of R12 billion. The largest contributors are the City of Johannesburg, which is owed the largest amount at R21.7 billion, followed by City of Ekurhuleni at R16.4 billion, City of Tshwane at R12.6 billion, and eThekweni at R11.5 billion.
14. Households in metropolitan areas are reported to account for R65.3 billion, or 77.0 per cent, of outstanding debt to metros, followed by businesses, which account for R15.3 billion or 18 per cent. Debt owed by government agencies is approximately R2.5 billion, or 3 per cent, of the total outstanding debt owed to metros.
15. Secondary cities are owed R28.3 billion (R29.3 billion reported in the first quarter of 2017/18) in outstanding consumer debt. The majority of debt is owed by households, which amount to R20.9 billion, or 74.0 per cent, of the total outstanding debt. Out of the total debt of R28.3 billion, R23.1 billion, or 81.9 per cent, has been outstanding for more than 90 days.
16. Municipalities owed their creditors R50.7 billion as at 30 September 2018, an increase of R7.8 billion when compared to the R42.9 billion reported in the first quarter of 2017/18.
17. The Free State has the highest percentage of outstanding creditors greater than 90 days at 85.2 per cent, followed by Northern Cape at 77.3 per cent, and Mpumalanga at 73.1 per cent. The year-on-year increase in outstanding creditors could be an indication that municipalities are experiencing liquidity and cash flow challenges.
18. The aggregated year-to-date actual collection rate is 83.3 per cent, compared to an adopted budgeted collection rate of 90.4 per cent. This represents an aggregated under-performance of 7.1 per cent. It is suspected that the reported collection rate is distorted, owing to reporting inconsistencies on cash flow movements of municipalities.
19. Metros budgeted for a collection rate of 92.3 per cent, and achieved an actual collection of 94.3 per cent, which is 1.6 per cent above the budgeted target. The secondary cities reported 61.3 per cent collection against an adopted collection rate of 87.7 per cent, which is 26.4 per cent below the budgeted collection rate.
20. The total balance on borrowing for all municipalities equates to R65.4 billion as at 30 September 2018. This includes long term loans of R45.2 billion, long term marketable bonds of R18.5 billion. The balance represents other short and long term financing instruments.
21. As at 30 September 2018, the total investments made by municipalities equates to R35.3 billion. This is R2.6 billion more than the R32.7 billion reported in the first quarter of 2017/18. Investments include bank deposits of R27.7 billion, guaranteed endowment policies (sinking funds) of R4 billion, negotiable certificates of deposits at banks of R2.1 billion, listed corporate bonds of R1.4 billion, and some smaller investments.

## **Conditional Grants**

### *Conditional Grants Expenditure as at 30 September 2018*

Enquiries: Communications Unit  
Email: [media@treasury.gov.za](mailto:media@treasury.gov.za)  
Tel: (012) 315 5944



22. According to the 2018 DoRA, R112.9 billion has been allocated to local government in the 2018/19 financial year. This amount comprises of the unconditional transfer of the Equitable Share (R62.7 billion), direct conditional grants allocated for capacity building (R1.6 billion, includes an unallocated amount of R489.30 million for municipal disaster), direct conditional grants for infrastructure projects, (R31.2 billion), the Urban Settlement Development Grant (R11.3 billion) and the Integrated City Development Grant (R293.6 million) and Indirect conditional grants of R6.9 billion.
23. As at 30 September 2018, an amount of R9.8 billion was transferred to municipalities, which is 31 per cent against an allocation of R31.5 billion for direct conditional grants.
24. The overall expenditure reported by municipalities as at 30 September 2018 is 40.8 per cent or R4 billion against the R9.8 billion transferred to municipalities in the first quarter. In terms of the total allocation, the aggregate expenditure is 12.7 per cent or R4 billion of the R31.5 billion allocated to municipalities as direct conditional grants.

#### *Capacity Building and Other Conditional Grants Expenditure as at 30 September 2018*

25. A total of R1.6 billion is allocated to capacity building and other grants. These grants are meant to help develop municipalities' management, planning, technical, budgeting and financial management capabilities in the 2018/19 financial year.
26. The highest performing conditional grant under this category during the first quarter is the Expanded Public Works Programme (EPWP) with reported performance of 28.6 per cent, followed by the Financial Management Grant (FMG) at 18.3 per cent and the Infrastructure Skills Development Grant (ISDG) at 11.3 per cent.
27. The lowest performing grant in the first quarter ended 30 September 2018 is the Energy Efficiency and Demand Side Management Grant (EEDSM) with reported expenditure performance of 6.2 per cent. The low expenditure reported on the grant is as a result of most projects being in the procurement stage and non-appointment of service providers.

#### *Infrastructure Conditional Grants Expenditure as at 30 September 2018*

28. National transfers for infrastructure, excluding indirect or in-kind allocations to entities executing specific projects in municipalities, amounts to R31.5 billion in the 2018/19 financial year.
29. The highest performing direct grants to municipalities during the first quarter is the Integrated City Development Grant (ICDG) with reported performance of 17.3 per cent, followed by the Municipal Infrastructure Grant (MIG) with reported performance of 17.0 per cent, and the Integrated National Electrification Programme (INEP) grant with reported performance of 13.8 per cent.
30. The lowest spending grant under the infrastructure grants during the first quarter is the Neighbourhood Development Partnership Grant (NDPG) with expenditure of 6.2 per cent or R37 million against the allocation of R601.9 million.

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 2018 Division of Revenue Act. The budgeted figures shown are based on the 2018/19 adopted budgets approved by municipal councils.
- In terms of the process, Municipal Managers and Chief Financial Officers are required to sign and submit data to the National Treasury by 30 October 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 first quarter publication covers 257 municipalities on financial information and conditional grant information.

**Issued by the National Treasury**

**Date: 4 December 2018**



## 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 30 September 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 first 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 – 191 municipalities;
  - m. Listing of investment instruments – 187 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.



**SUMMARY TABLES:**

According to the budgeted monthly operational and capital expenditure submitted by all municipalities as supporting tables to the adopted budgets, municipalities recorded an over performance of 3.39 per cent or R3.2 billion on revenue collection, an under performance of 13.69 per cent or R12 billion on operational expenditure and 64.7 per cent or R12.1 billion on capital expenditure.

**1. Consolidated statement of financial performance**

Summary - Table C1 Schedule Quarterly Budget Statement Summary as at 30 September 2018

Description	Budget year 2018/19						
	Original Budget	Q1 Sept Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
<b>R thousands</b>							
<b>Financial Performance</b>							
Property rates	63 418 380	18 578 739	18 578 739	16 609 543	1 969 196	11.86	63 418 380
Service charges	180 455 803	45 691 529	45 691 529	46 471 808	(780 278)	(1.68)	180 479 237
Investment revenue	4 309 935	890 869	890 869	1 017 731	(126 861)	(12.47)	4 309 935
Transfers recognised - operational	85 385 720	27 552 912	27 552 912	24 773 714	2 779 197	11.22	85 729 077
Other own revenue	29 942 304	5 583 398	5 583 398	6 199 416	(616 018)	(9.94)	29 920 930
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>363 512 141</b>	<b>98 297 448</b>	<b>98 297 448</b>	<b>95 072 212</b>	<b>3 225 235</b>	<b>3.39</b>	<b>363 857 559</b>
Employee costs	109 285 582	23 419 073	23 419 073	25 027 441	(1 608 368)	(6.43)	109 295 012
Remuneration of councillors	4 333 085	892 702	892 702	1 027 744	(135 042)	(13.14)	4 333 085
Depreciation & asset impairment	31 565 323	4 552 797	4 552 797	6 514 256	(1 961 459)	(30.11)	31 547 320
Finance charges	8 913 746	1 322 878	1 322 878	1 730 380	(407 503)	(23.55)	8 912 672
Materials and bulk purchases	115 796 260	28 654 952	28 654 952	32 164 617	(3 509 665)	(10.91)	115 785 994
Transfers and grants	4 184 555	724 054	724 054	977 531	(253 477)	(25.93)	4 284 417
Other expenditure	94 119 804	15 834 184	15 834 184	19 915 184	(4 080 999)	(20.49)	94 303 208
<b>Total Expenditure</b>	<b>368 198 356</b>	<b>75 400 641</b>	<b>75 400 641</b>	<b>87 357 153</b>	<b>(11 956 512)</b>	<b>(13.69)</b>	<b>368 461 708</b>
<b>Surplus/(Deficit)</b>	<b>(4 686 214)</b>	<b>22 896 807</b>	<b>22 896 807</b>	<b>7 715 059</b>	<b>15 181 748</b>	<b>196.78</b>	<b>(4 604 149)</b>
Transfers recognised - capital	39 589 846	4 818 834	4 818 834	8 733 012	(3 914 178)	(44.82)	39 920 479
Contributions recognised - capital & contributed assets	328 305	8 462	8 462	218 462	(210 000)	(96.13)	327 305
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>35 231 938</b>	<b>27 724 103</b>	<b>27 724 103</b>	<b>16 666 534</b>	<b>11 057 569</b>	<b>66.35</b>	<b>35 643 635</b>
Share of surplus/ (deficit) of associate	-	(0)	(0)		(0)	-	-
<b>Surplus/(Deficit) for the year</b>	<b>35 231 938</b>	<b>27 724 103</b>	<b>27 724 103</b>	<b>16 666 534</b>	<b>11 057 569</b>	<b>66.35</b>	<b>35 643 635</b>
<b>Capital expenditure &amp; funds sources</b>							
<b>Capital expenditure</b>	<b>73 411 081</b>	<b>6 587 855</b>	<b>6 587 855</b>	<b>18 643 294</b>	<b>(12 055 439)</b>	<b>(64.66)</b>	<b>74 573 177</b>
Transfers recognised - capital	40 319 286	4 321 749	4 321 749	10 159 178	(5 837 429)	(57.46)	40 636 713
Public contributions & donations	741 954	106 117	106 117	193 886	(87 769)	(45.27)	775 543
Borrowing	16 195 667	755 960	755 960	4 084 676	(3 328 716)	(81.49)	16 338 705
Internally generated funds	16 154 174	1 404 029	1 404 029	4 205 554	(2 801 525)	(66.61)	16 822 215
<b>Total sources of capital funds</b>	<b>73 411 081</b>	<b>6 587 855</b>	<b>6 587 855</b>	<b>18 643 294</b>	<b>(12 055 439)</b>	<b>(64.66)</b>	<b>74 573 177</b>

## 2. Consolidated statement of financial position

Summary - Table C6 Quarterly Budget Statement - Financial Position as at 30 September 2018

Description	Budget year 2018/19						
	Original Budget	Q1 Sept Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
<b>R thousands</b>							
<b>ASSETS</b>							
<b>Current assets</b>							
Cash	25 752 909	18 233 912	18 233 912	6 415 157	11 818 756	184.23	25 660 627
Call investment deposits	37 343 445	24 587 543	24 587 543	9 310 543	15 277 000	164.08	37 242 174
Consumer debtors	64 576 341	60 693 429	60 693 429	16 144 502	44 548 927	275.94	64 578 008
Other debtors	19 649 999	21 256 439	21 256 439	4 912 500	16 343 940	332.70	19 649 999
Current portion of long-term receivables	774 443	2 082 267	2 082 267	193 611	1 888 656	975.49	774 443
Inventory	7 571 294	5 908 331	5 908 331	1 892 823	4 015 508	212.14	7 571 294
<b>Total current assets</b>	<b>155 668 431</b>	<b>132 761 922</b>	<b>132 761 922</b>	<b>38 869 136</b>	<b>93 892 786</b>	<b>241.56</b>	<b>155 476 544</b>
<b>Non current assets</b>							
Long-term receivables	595 196	1 557 003	1 557 003	148 799	1 408 204	946.38	595 196
Investments	11 558 660	7 651 702	7 651 702	2 889 665	4 762 037	164.80	11 558 660
Investment property	23 051 233	19 351 563	19 351 563	5 745 685	13 605 879	236.80	22 982 738
Investment in Associate	840 221	1 147 067	1 147 067	227 179	919 888	404.92	908 716
Property, plant and equipment	697 280 057	507 442 483	507 442 483	174 492 504	332 949 978	190.81	697 970 017
Agricultural	63 149	98 214	98 214	15 787	82 427	522.11	63 149
Biological	129 716	202 862	202 862	32 429	170 433	525.56	129 716
Intangible	4 006 091	3 376 721	3 376 721	1 002 031	2 374 690	236.99	4 008 124
Other non-current assets	3 752 082	12 927 634	12 927 634	938 020	11 989 614	1 278.18	3 752 082
<b>Total non current assets</b>	<b>741 276 404</b>	<b>553 755 249</b>	<b>553 755 249</b>	<b>185 492 100</b>	<b>368 263 149</b>	<b>198.53</b>	<b>741 968 398</b>
<b>TOTAL ASSETS</b>	<b>896 944 835</b>	<b>686 517 171</b>	<b>686 517 171</b>	<b>224 361 236</b>	<b>462 155 935</b>	<b>205.99</b>	<b>897 444 942</b>
<b>LIABILITIES</b>							
<b>Current liabilities</b>							
Bank overdraft	1 125 717	121 736	121 736	278 139	(156 403)	(56.23)	1 112 557
Borrowing	5 853 246	5 265 518	5 265 518	1 463 312	3 802 207	259.84	5 853 246
Consumer deposits	6 107 906	4 141 210	4 141 210	1 526 977	2 614 234	171.20	6 107 906
Trade and other payables	92 758 613	70 338 764	70 338 764	23 284 220	47 054 543	202.09	93 136 882
Provisions	10 453 375	7 518 488	7 518 488	2 613 248	4 905 240	187.71	10 452 992
<b>Total current liabilities</b>	<b>116 298 857</b>	<b>87 385 717</b>	<b>87 385 717</b>	<b>29 165 896</b>	<b>58 219 821</b>	<b>199.62</b>	<b>116 663 584</b>
<b>Non current liabilities</b>							
Borrowing	77 826 598	60 019 873	60 019 873	19 466 166	40 553 707	208.33	77 864 665
Provisions	45 847 741	28 499 017	28 499 017	11 461 345	17 037 673	148.65	45 845 379
<b>Total non current liabilities</b>	<b>123 674 339</b>	<b>88 518 890</b>	<b>88 518 890</b>	<b>30 927 511</b>	<b>57 591 379</b>	<b>186.21</b>	<b>123 710 044</b>
<b>TOTAL LIABILITIES</b>	<b>239 973 196</b>	<b>175 904 607</b>	<b>175 904 607</b>	<b>60 093 407</b>	<b>115 811 200</b>	<b>192.72</b>	<b>240 373 628</b>
<b>NET ASSETS</b>	<b>656 971 639</b>	<b>510 612 564</b>	<b>510 612 564</b>	<b>164 267 829</b>	<b>346 344 735</b>	<b>210.84</b>	<b>657 071 314</b>
<b>COMMUNITY WEALTH/EQUITY</b>							
Accumulated Surplus/(Deficit)	629 756 854	477 844 556	477 844 556	157 483 783	320 360 772	0	629 935 134
Reserves	27 214 785	32 780 172	32 780 172	6 784 045	25 996 127	0	27 136 181
Minorities interests		(12 164)	(12 164)		(12 164)		
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>656 971 639</b>	<b>510 612 564</b>	<b>510 612 564</b>	<b>164 267 829</b>	<b>346 344 735</b>	<b>0</b>	<b>657 071 314</b>



### 3. Consolidated cash flow

Summary - Table C7 Quarterly Budget Statement - Cash Flows as at 30 September 2018

Description	Budget year 2018/19							
	Original Budget	Adjusted Budget	Q1 Sept Actual	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	58 047 211	58 055 841	14 356 358	14 356 358	15 240 548	(884 190)	(5.80)	58 055 841
Service charges	164 083 303	164 015 575	39 741 870	39 741 870	41 965 812	(2 223 942)	(5.30)	164 015 575
Other revenue	23 020 799	23 066 295	10 607 187	10 607 187	5 763 329	4 843 858	84.05	23 066 295
Government - operating	82 222 715	82 551 095	30 792 860	30 792 860	27 216 945	3 575 915	13.14	82 551 095
Government - capital	40 123 637	40 381 894	9 565 071	9 565 071	9 953 630	(388 559)	(3.90)	40 381 894
Interest	7 917 976	7 905 283	2 095 711	2 095 711	1 959 047	136 664	6.98	7 905 283
Dividends	3 258	3 258	133	133	829	(696)	(83.95)	3 258
<b>Payments</b>								
Suppliers and employees	(298 263 368)	(297 664 758)	(91 750 820)	(91 750 820)	(78 017 100)	(13 733 720)	17.60	(297 664 758)
Finance charges	(8 756 937)	(8 767 865)	(1 025 382)	(1 025 382)	(1 852 069)	826 686	(44.64)	(8 767 865)
Transfers and grants	(4 093 032)	(4 187 902)	(735 426)	(735 426)	(955 800)	220 374	(23.06)	(4 187 902)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>	<b>64 305 563</b>	<b>65 358 716</b>	<b>13 647 561</b>	<b>13 647 561</b>	<b>21 275 171</b>	<b>(7 627 609)</b>	<b>(35.85)</b>	<b>65 358 716</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>								
<b>Receipts</b>								
Proceeds on disposal of PPE	1 136 118	1 135 208	63 981	63 981	145 907	(81 926)	(56.15)	1 135 208
Decrease in non-current debtors	249 855	249 855	65 681	65 681	50 341	15 340	30.47	249 855
Decrease in other non-current receivables	58 688	58 688	56 326	56 326	22 921	33 405	145.74	58 688
Decrease (increase) in non-current investments	(938 342)	(786 220)	(33 746)	(33 746)	(220 651)	186 905	(84.71)	(786 220)
<b>Payments</b>								
Capital assets	(70 119 518)	(70 691 718)	(8 792 807)	(8 792 807)	(13 156 559)	4 363 752	(33.17)	(70 691 718)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>	<b>(69 613 199)</b>	<b>(70 034 187)</b>	<b>(8 640 565)</b>	<b>(8 640 565)</b>	<b>(13 158 042)</b>	<b>4 517 477</b>	<b>(34.33)</b>	<b>(70 034 187)</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>								
<b>Receipts</b>								
Short term loans	99 272	99 272	1 509 298	1 509 298	100 000	1 409 298	1 409.30	99 272
Borrowing long term/refinancing	15 399 058	15 397 174	2 208 354	2 208 354	1 703 020	505 334	29.67	15 397 174
Increase (decrease) in consumer deposits	196 881	196 881	(89 468)	(89 468)	32 170	(121 638)	(378.11)	196 881
<b>Payments</b>								
Repayment of borrowing	(4 660 551)	(4 854 675)	(1 015 740)	(1 015 740)	(902 368)	(113 372)	12.56	(4 854 675)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>	<b>11 034 660</b>	<b>10 838 652</b>	<b>2 612 444</b>	<b>2 612 444</b>	<b>932 822</b>	<b>1 679 622</b>	<b>180.06</b>	<b>10 838 652</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>	<b>5 727 024</b>	<b>6 163 181</b>	<b>7 619 441</b>	<b>7 619 441</b>	<b>9 049 951</b>	<b>(1 430 510)</b>	<b>(15.81)</b>	<b>6 163 181</b>
Cash/cash equivalents at the year begin:	44 200 010	44 953 509	38 975 377	38 975 377	44 953 509	(5 978 132)	(13.30)	44 953 509
Cash/cash equivalents at the year end:	49 927 034	51 116 690	46 594 818	46 594 818	54 003 460	(7 408 642)	(13.72)	51 116 690

## 4. Aggregated revenue and expenditure for municipalities

### National aggregated revenue as at 30 September 2018

R thousands	Main appropriation			First Quarter 2018/19				Year to date: 30 September 2018				First Quarter 2017/18				Q1 of 2017/18 to Q1 of 2018/19
	Operating	Capital	Total	Operating	Capital	Total	1st Q as % of Main app	Operating	Capital	Total	Total as % of Main app	Operating	Capital	Total	Total as % of Main app	
<b>Revenue</b>																
Category A (Metro)	218 990 645	38 928 050	257 918 695	58 635 713	2 679 643	61 315 356	23.8%	58 635 713	2 679 643	61 315 356	23.8%	54 699 037	3 157 495	57 856 533	23.8%	6.0%
Category B (Local)	123 802 164	25 050 595	148 852 759	33 840 733	2 865 267	36 706 000	24.7%	33 840 733	2 865 267	36 706 000	24.7%	43 205 796	3 010 795	46 216 591	32.8%	(20.6%)
Category C (District)	20 719 333	9 432 437	30 151 769	5 821 001	1 042 946	6 863 947	22.8%	5 821 001	1 042 946	6 863 947	22.8%	5 679 251	1 352 698	7 031 949	23.9%	(2.4%)
<b>Total</b>	<b>363 512 141</b>	<b>73 411 081</b>	<b>436 923 223</b>	<b>98 297 448</b>	<b>6 587 855</b>	<b>104 885 303</b>	<b>24.0%</b>	<b>98 297 448</b>	<b>6 587 855</b>	<b>104 885 303</b>	<b>24.0%</b>	<b>103 584 084</b>	<b>7 520 988</b>	<b>111 105 073</b>	<b>26.9%</b>	<b>(5.6%)</b>
<b>Per Province</b>																
Eastern Cape	31 313 869	9 097 631	40 411 500	8 867 235	838 672	9 705 907	25.3%	8 867 235	838 672	9 705 907	25.3%	10 404 413	1 313 962	11 718 375	30.4%	(17.2%)
Free State	17 162 171	3 339 386	20 501 557	4 770 653	282 628	5 053 281	22.8%	4 770 653	282 628	5 053 281	22.8%	4 061 655	313 753	4 375 408	22.3%	15.5%
Gauteng	134 713 091	20 239 619	154 952 710	35 839 008	1 033 201	36 872 209	22.1%	35 839 008	1 033 201	36 872 209	22.1%	33 563 389	1 124 228	34 687 617	23.8%	6.3%
Kwazulu-Natal	62 172 519	14 164 647	76 337 167	17 674 751	1 712 404	19 387 156	24.2%	17 674 751	1 712 404	19 387 156	24.2%	16 959 845	1 846 601	18 806 446	25.6%	3.1%
Limpopo	17 671 618	6 605 561	24 277 179	3 833 720	820 572	4 654 292	21.0%	3 833 720	820 572	4 654 292	21.0%	4 351 993	867 803	5 219 796	23.0%	(10.8%)
Mpumalanga	17 870 294	3 333 575	21 203 869	5 013 044	491 447	5 504 491	23.4%	5 013 044	491 447	5 504 491	23.4%	10 319 066	461 002	10 780 068	54.3%	(48.9%)
North West	17 451 731	3 275 482	20 727 213	3 510 197	242 517	3 752 713	20.4%	3 510 197	242 517	3 752 713	20.4%	4 107 994	309 897	4 417 891	22.0%	(15.1%)
Northern Cape	6 848 703	1 433 466	8 282 169	2 038 219	145 928	2 184 147	23.7%	2 038 219	145 928	2 184 147	23.7%	4 644 021	196 046	4 840 067	62.9%	(54.9%)
Western Cape	58 308 144	11 921 714	70 229 858	16 750 620	1 020 485	17 771 105	23.9%	16 750 620	1 020 485	17 771 105	23.9%	15 171 708	1 087 697	16 259 404	24.8%	9.3%
<b>Total</b>	<b>363 512 141</b>	<b>73 411 081</b>	<b>436 923 223</b>	<b>98 297 448</b>	<b>6 587 855</b>	<b>104 885 303</b>	<b>24.0%</b>	<b>98 297 448</b>	<b>6 587 855</b>	<b>104 885 303</b>	<b>24.0%</b>	<b>103 584 084</b>	<b>7 520 988</b>	<b>111 105 073</b>	<b>26.9%</b>	<b>(5.6%)</b>

Source: National Treasury Local Government database

### National aggregated expenditure as at 30 September 2018

R thousands	Main appropriation			First Quarter 2018/19				Year to date: 30 September 2018				First Quarter 2017/18				Q1 of 2017/18 to Q1 of 2018/19
	Operating	Capital	Total	Operating	Capital	Total	1st Q as % of Main app	Operating	Capital	Total	Total as % of Main app	Operating	Capital	Total	Total as % of Main app	
<b>Expenditure</b>																
Category A (Metro)	217 102 808	38 928 050	256 030 858	49 388 323	2 679 643	52 067 966	20.3%	49 388 323	2 679 643	52 067 966	20.3%	46 061 336	3 157 495	49 218 831	20.4%	5.8%
Category B (Local)	129 747 422	25 050 595	154 798 017	21 909 284	2 865 267	24 774 550	16.0%	21 909 284	2 865 267	24 774 550	16.0%	21 230 021	3 010 795	24 240 816	16.6%	2.2%
Category C (District)	21 655 958	9 432 437	31 088 395	4 116 531	1 042 946	5 159 478	16.6%	4 116 531	1 042 946	5 159 478	16.6%	3 507 021	1 352 698	4 859 719	16.2%	6.2%
<b>Total</b>	<b>368 506 188</b>	<b>73 411 081</b>	<b>441 917 270</b>	<b>75 414 138</b>	<b>6 587 855</b>	<b>82 001 994</b>	<b>18.6%</b>	<b>75 414 138</b>	<b>6 587 855</b>	<b>82 001 994</b>	<b>18.6%</b>	<b>70 798 377</b>	<b>7 520 988</b>	<b>78 319 366</b>	<b>18.8%</b>	<b>4.7%</b>
<b>Per Province</b>																
Eastern Cape	32 546 064	9 097 631	41 643 695	6 631 418	838 672	7 470 090	17.9%	6 631 418	838 672	7 470 090	17.9%	5 992 527	1 313 962	7 306 488	18.5%	2.2%
Free State	18 233 619	3 339 386	21 573 005	3 406 611	282 628	3 689 239	17.1%	3 406 611	282 628	3 689 239	17.1%	2 944 833	313 753	3 258 586	16.0%	13.2%
Gauteng	133 047 010	20 239 619	153 286 629	31 426 046	1 033 201	32 459 247	21.2%	31 426 046	1 033 201	32 459 247	21.2%	27 942 681	1 124 228	29 066 909	20.1%	11.7%
Kwazulu-Natal	63 263 739	14 164 647	77 428 386	12 728 318	1 712 404	14 440 722	18.7%	12 728 318	1 712 404	14 440 722	18.7%	13 461 390	1 846 601	15 307 991	20.9%	(5.7%)
Limpopo	17 297 347	6 605 561	23 902 907	3 101 267	820 572	3 921 839	16.4%	3 101 267	820 572	3 921 839	16.4%	2 814 482	867 803	3 682 284	16.7%	6.5%
Mpumalanga	19 176 749	3 333 575	22 510 324	3 348 314	491 447	3 839 761	17.1%	3 348 314	491 447	3 839 761	17.1%	2 378 528	461 002	2 839 531	13.5%	35.2%
North West	18 980 696	3 275 482	22 256 178	1 930 429	242 517	2 172 946	9.8%	1 930 429	242 517	2 172 946	9.8%	2 859 798	309 897	3 169 695	14.7%	(31.4%)
Northern Cape	7 322 086	1 433 466	8 755 553	1 347 200	145 928	1 493 129	17.1%	1 347 200	145 928	1 493 129	17.1%	1 341 964	196 046	1 538 010	19.2%	(2.9%)
Western Cape	58 638 879	11 921 714	70 560 592	11 494 536	1 020 485	12 515 022	17.7%	11 494 536	1 020 485	12 515 022	17.7%	11 062 175	1 087 697	12 149 872	18.4%	3.0%
<b>Total</b>	<b>368 506 188</b>	<b>73 411 081</b>	<b>441 917 270</b>	<b>75 414 138</b>	<b>6 587 855</b>	<b>82 001 994</b>	<b>18.6%</b>	<b>75 414 138</b>	<b>6 587 855</b>	<b>82 001 994</b>	<b>18.6%</b>	<b>70 798 377</b>	<b>7 520 988</b>	<b>78 319 366</b>	<b>18.8%</b>	<b>4.7%</b>

Source: National Treasury Local Government database

**Quarterly Budget Statement Summary as at 30 September 2018**

Description	Budget year 2018/19					
	Original Budget	Q1 Sept Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %
<b>R thousands</b>						
<b>Financial Performance</b>						
Property rates	63 418 380	18 578 739	18 578 739	16 609 543	1 969 196	11.86
Service charges	180 455 803	45 691 529	45 691 529	46 471 808	(780 278)	(1.68)
Investment revenue	4 309 935	890 869	890 869	1 017 731	(126 861)	(12.47)
Transfers recognised - operational	85 385 720	27 552 912	27 552 912	24 773 714	2 779 197	11.22
Other own revenue	29 942 304	5 583 398	5 583 398	6 199 416	(616 018)	(9.94)
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>363 512 141</b>	<b>98 297 448</b>	<b>98 297 448</b>	<b>95 072 212</b>	<b>3 225 235</b>	<b>3.39</b>
Employee costs	109 285 582	23 419 073	23 419 073	25 027 441	(1 608 368)	(6.43)
Remuneration of councillors	4 333 085	892 702	892 702	1 027 744	(135 042)	(13.14)
Depreciation & asset impairment	31 565 323	4 552 797	4 552 797	6 514 256	(1 961 459)	(30.11)
Finance charges	8 913 746	1 322 878	1 322 878	1 730 380	(407 503)	(23.55)
Materials and bulk purchases	115 796 260	28 654 952	28 654 952	32 164 617	(3 509 665)	(10.91)
Transfers and grants	4 184 555	724 054	724 054	977 531	(253 477)	(25.93)
Other expenditure	94 119 804	15 834 184	15 834 184	19 915 184	(4 080 999)	(20.49)
<b>Total Expenditure</b>	<b>368 198 356</b>	<b>75 400 641</b>	<b>75 400 641</b>	<b>87 357 153</b>	<b>(11 956 512)</b>	<b>(13.69)</b>
<b>Surplus/(Deficit)</b>	<b>(4 686 214)</b>	<b>22 896 807</b>	<b>22 896 807</b>	<b>7 715 059</b>	<b>15 181 748</b>	<b>196.78</b>
Transfers recognised - capital	39 589 846	4 818 834	4 818 834	8 733 012	(3 914 178)	(44.82)
Contributions recognised - capital & contributed asset	328 305	8 462	8 462	218 462	(210 000)	(96.13)
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>35 231 938</b>	<b>27 724 103</b>	<b>27 724 103</b>	<b>16 666 534</b>	<b>11 057 569</b>	<b>66.35</b>
Share of surplus/ (deficit) of associate	-	(0)	(0)		(0)	-
<b>Surplus/(Deficit) for the year</b>	<b>35 231 938</b>	<b>27 724 103</b>	<b>27 724 103</b>	<b>16 666 534</b>	<b>11 057 569</b>	<b>66.35</b>
<b>Capital expenditure &amp; funds sources</b>						
<b>Capital expenditure</b>	<b>73 411 081</b>	<b>6 587 855</b>	<b>6 587 855</b>	<b>18 643 294</b>	<b>(12 055 439)</b>	<b>(64.66)</b>
Transfers recognised - capital	40 319 286	4 321 749	4 321 749	10 159 178	(5 837 429)	(57.46)
Public contributions & donations	741 954	106 117	106 117	193 886	(87 769)	(45.27)
Borrowing	16 195 667	755 960	755 960	4 084 676	(3 328 716)	(81.49)
Internally generated funds	16 154 174	1 404 029	1 404 029	4 205 554	(2 801 525)	(66.61)
<b>Total sources of capital funds</b>	<b>73 411 081</b>	<b>6 587 855</b>	<b>6 587 855</b>	<b>18 643 294</b>	<b>(12 055 439)</b>	<b>(64.66)</b>

Source: National Treasury Local Government database

**Salaries and wages expenditure as at 30 September 2018**

	Budget Main app	First Quarter 2018/19		Year to date: 30		First Quarter 2017/18		Q1 of 2017/18 to Q1 of 2018/19
		Actual Exp	1st Q as % of Main app	Actual Exp	Total as % of main app	Actual Exp	Total as % of main app	
<b>R thousands</b>								
Category A (Metro)	63 225 905	14 015 066	22.2%	14 015 066	22.2%	13 322 134	23.3%	5.2%
Category B (Local)	41 073 648	8 168 589	19.9%	8 168 589	19.9%	7 864 175	20.9%	3.9%
Category C (District)	9 319 115	2 128 121	22.8%	2 128 121	22.8%	1 953 125	22.7%	9.0%
<b>Total</b>	<b>113 618 668</b>	<b>24 311 776</b>	<b>21.4%</b>	<b>24 311 776</b>	<b>21.4%</b>	<b>23 139 435</b>	<b>22.4%</b>	<b>5.1%</b>
<b>Per Province</b>								
Eastern Cape	11 951 094	2 513 206	21.0%	2 513 206	21.0%	2 356 738	21.9%	6.6%
Free State	5 942 256	1 310 239	22.0%	1 310 239	22.0%	1 180 596	22.1%	11.0%
Gauteng	35 982 642	8 223 911	22.9%	8 223 911	22.9%	7 402 300	23.0%	11.1%
Kwazulu-Natal	19 925 543	4 381 918	22.0%	4 381 918	22.0%	4 208 445	22.8%	4.1%
Limpopo	6 392 732	1 213 371	19.0%	1 213 371	19.0%	1 240 356	21.0%	(2.2%)
Mpumalanga	5 981 558	1 226 878	20.5%	1 226 878	20.5%	1 065 637	19.7%	15.1%
North West	4 953 821	798 441	16.1%	798 441	16.1%	1 043 392	22.6%	(23.5%)
Northern Cape	2 821 275	556 126	19.7%	556 126	19.7%	527 374	20.7%	5.5%
Western Cape	19 667 747	4 087 685	20.8%	4 087 685	20.8%	4 114 596	22.7%	(0.7%)
<b>Total</b>	<b>113 618 668</b>	<b>24 311 776</b>	<b>21.4%</b>	<b>24 311 776</b>	<b>21.4%</b>	<b>23 139 435</b>	<b>22.4%</b>	<b>5.1%</b>

Source: National Treasury Local Government database

## 5. Aggregate revenue and expenditure trends for metros

### Metros aggregated revenue as at 30 September 2018

R thousands	Main appropriation			First Quarter 2018/19				Year to date: 30 September 2018				First Quarter 2017/18				Q1 of 2017/18 to Q1 of 2018/19
	Operating Revenue	Capital Revenue	Total	Operating Revenue	Capital Revenue	Total	1st Q as % of Main app	Operating Revenue	Capital Revenue	Total	Total Rev as % of main app	Operating Revenue	Capital Revenue	Total	Total Rev as % of main app	
Buffalo City	6 517 222	1 753 142	8 270 364	1 795 279	122 873	1 918 152	23.2%	1 795 279	122 873	1 918 152	23.2%	1 645 052	127 625	1 772 677	22.6%	8.2%
Cape Town	39 735 877	8 456 748	48 192 626	11 311 691	611 415	11 923 106	24.7%	11 311 691	611 415	11 923 106	24.7%	9 938 252	790 649	10 728 901	23.7%	11.1%
City of Ekurhuleni	35 317 657	6 904 213	42 221 869	9 982 187	163 315	10 145 502	24.0%	9 982 187	163 315	10 145 502	24.0%	9 612 346	377 682	9 990 029	25.6%	1.6%
eThekweni	35 175 463	7 110 162	42 285 625	9 149 046	825 714	9 974 760	23.6%	9 149 046	825 714	9 974 760	23.6%	9 378 547	891 584	10 270 131	25.2%	(2.9%)
City of Johannesburg	53 046 409	7 810 236	60 856 646	13 361 254	452 271	13 813 525	22.7%	13 361 254	452 271	13 813 525	22.7%	12 303 066	476 036	12 779 102	22.2%	8.1%
Mangaung	6 304 424	1 130 454	7 434 878	1 892 957	62 803	1 955 760	26.3%	1 892 957	62 803	1 955 760	26.3%	1 182 455	123 824	1 306 279	17.6%	49.7%
Nelson Mandela Bay	10 363 386	1 740 079	12 103 465	2 616 595	175 059	2 791 653	23.1%	2 616 595	175 059	2 791 653	23.1%	2 625 354	231 496	2 856 850	26.1%	(2.3%)
City of Tshwane	32 530 207	4 023 015	36 553 222	8 526 705	266 193	8 792 899	24.1%	8 526 705	266 193	8 792 899	24.1%	8 013 964	138 600	8 152 564	23.9%	7.9%
<b>Total</b>	<b>218 990 645</b>	<b>38 928 050</b>	<b>257 918 695</b>	<b>58 635 713</b>	<b>2 679 643</b>	<b>61 315 356</b>	<b>23.8%</b>	<b>58 635 713</b>	<b>2 679 643</b>	<b>61 315 356</b>	<b>23.8%</b>	<b>54 699 037</b>	<b>3 157 495</b>	<b>57 856 533</b>	<b>23.8%</b>	<b>6.0%</b>

Source: National Treasury Local Government database

### Metros aggregated expenditure as at 30 September 2018

R thousands	Main appropriation			First Quarter 2018/19				Year to date: 30 September 2018				First Quarter 2017/18				Q1 of 2017/18 to Q1 of 2018/19
	Operating Expenditure	Capital Expenditure	Total	Operating Expenditure	Capital Expenditure	Total	1st Q as % of Main app	Operating Expenditure	Capital Expenditure	Total	Total Exp as % of main app	Operating Expenditure	Capital Expenditure	Total	Total Exp as % of main app	
Buffalo City	6 513 298	1 753 142	8 266 440	1 861 976	122 873	1 984 849	24.0%	1 861 976	28 600	1 228 576	24.0%	1 437 364	127 625	1 564 989	20.0%	26.8%
Cape Town	39 604 509	8 456 748	48 061 257	8 002 898	611 415	8 614 313	17.9%	8 002 898	20 200	8 614 313	17.9%	8 028 212	790 649	8 818 860	19.4%	(2.3%)
City of Ekurhuleni	35 316 496	6 904 213	42 220 709	8 110 397	163 315	8 273 712	19.6%	8 110 397	23 000	8 273 712	19.6%	7 889 929	377 682	8 267 611	20.9%	0.1%
eThekweni	35 227 111	7 110 162	42 337 273	6 934 967	825 714	7 760 681	18.3%	6 934 967	19 700	7 760 681	18.3%	7 861 078	891 584	8 752 662	21.9%	(11.3%)
City of Johannesburg	51 344 950	7 810 236	59 155 186	13 042 066	452 271	13 494 337	22.8%	13 042 066	25 400	13 494 337	22.8%	11 529 978	476 036	12 006 014	21.3%	12.4%
Mangaung	6 303 844	1 130 454	7 434 298	1 391 391	62 803	1 454 194	19.6%	1 391 391	22 100	1 454 194	19.6%	992 663	123 824	1 116 487	15.3%	30.2%
Nelson Mandela Bay	10 375 088	1 740 079	12 115 167	2 288 149	175 059	2 463 207	20.3%	2 288 149	22 100	2 463 207	20.3%	1 980 153	231 496	2 211 648	19.9%	11.4%
City of Tshwane	32 417 512	4 023 015	36 440 527	7 756 479	266 193	8 022 672	22.0%	7 756 479	23 900	8 022 672	22.0%	6 341 960	138 600	6 480 559	19.1%	23.8%
<b>Total</b>	<b>217 102 808</b>	<b>38 928 050</b>	<b>256 030 858</b>	<b>49 388 323</b>	<b>2 679 643</b>	<b>52 067 966</b>	<b>20.3%</b>	<b>49 388 323</b>	<b>22 700</b>	<b>52 067 966</b>	<b>20.3%</b>	<b>46 061 336</b>	<b>3 157 495</b>	<b>49 218 831</b>	<b>20.4%</b>	<b>5.8%</b>

Source: National Treasury Local Government database

### Quarterly Budget Statement Summary as at 30 September 2018

R thousands	Description	Budget year 2018/19					YTD variance %
		Original Budget	Q1 Sept Actual	YTD Actual	YTD Budget	YTD Variance	
<b>Financial Performance</b>							
	Property rates	44 281 816	11 819 845	11 819 845	10 854 813	965 033	8.89
	Service charges	120 851 849	31 264 374	31 264 374	31 419 311	(154 937)	(0.49)
	Investment revenue	2 523 553	584 164	584 164	615 372	(31 208)	(5.07)
	Transfers recognised - operational	35 527 496	11 425 003	11 425 003	9 528 316	1 896 687	19.91
	Other own revenue	15 805 930	3 542 327	3 542 327	2 993 801	548 526	18.32
	<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>218 990 645</b>	<b>58 635 713</b>	<b>58 635 713</b>	<b>55 411 612</b>	<b>3 224 101</b>	<b>5.82</b>
	Employee costs	62 268 228	13 795 695	13 795 695	13 824 290	(28 595)	(0.21)
	Remuneration of councillors	957 677	219 371	219 371	220 292	(921)	(0.42)
	Depreciation & asset impairment	15 937 675	3 369 533	3 369 533	3 453 786	(84 254)	(2.44)
	Finance charges	6 994 323	1 045 264	1 045 264	1 311 064	(265 800)	(20.27)
	Materials and bulk purchases	76 477 495	20 910 318	20 910 318	22 532 009	(1 621 691)	(7.20)
	Transfers and grants	2 197 249	416 051	416 051	555 298	(139 246)	(25.08)
	Other expenditure	51 962 329	9 618 594	9 618 594	10 126 241	(507 648)	(5.01)
	<b>Total Expenditure</b>	<b>216 794 976</b>	<b>49 374 826</b>	<b>49 374 826</b>	<b>52 022 980</b>	<b>(2 648 155)</b>	<b>(5.09)</b>
	<b>Surplus/(Deficit)</b>	<b>2 195 669</b>	<b>9 260 888</b>	<b>9 260 888</b>	<b>3 388 632</b>	<b>5 872 256</b>	<b>173.29</b>
	Transfers recognised - capital	15 476 238	752 215	752 215	2 465 155	(1 712 939)	(69.49)
	Contributions recognised - capital & contributed assets	139 982	3 658	3 658	98 884	(95 226)	(96.30)
	<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>17 811 889</b>	<b>10 016 761</b>	<b>10 016 761</b>	<b>5 952 670</b>	<b>4 064 090</b>	<b>68.27</b>
	Share of surplus/ (deficit) of associate	-	(0)	(0)	(0)	(0)	-
	<b>Surplus/(Deficit) for the year</b>	<b>17 811 889</b>	<b>10 016 761</b>	<b>10 016 761</b>	<b>5 952 670</b>	<b>4 064 090</b>	<b>68.27</b>
<b>Capital expenditure &amp; funds sources</b>							
	<b>Capital expenditure</b>	<b>38 928 050</b>	<b>2 679 643</b>	<b>2 679 643</b>	<b>9 902 295</b>	<b>(7 222 652)</b>	<b>(72.94)</b>
	Transfers recognised - capital	15 483 864	1 014 752	1 014 752	3 905 459	(2 890 706)	(74.02)
	Public contributions & donations	697 478	81 458	81 458	174 767	(93 309)	(53.39)
	Borrowing	13 191 148	590 834	590 834	3 297 787	(2 706 953)	(82.08)
	Internally generated funds	9 555 559	992 598	992 598	2 524 282	(1 531 684)	(60.68)
	<b>Total sources of capital funds</b>	<b>38 928 050</b>	<b>2 679 643</b>	<b>2 679 643</b>	<b>9 902 295</b>	<b>(7 222 652)</b>	<b>(72.94)</b>

Source: National Treasury Local Government database

## 6. Aggregated revenue and expenditure for secondary cities

### Secondary cities aggregated budgets and revenue as at 30 September 2018

R thousands	Main appropriation			First Quarter 2018/19				Year to date: 30 September 2018				First Quarter 2017/18				Q1 of 2017/18 to Q1 of 2018/19
	Operating Revenue	Capital Revenue	Total	Operating Revenue	Capital Revenue	Total	1st Q as % of Main app	Operating Revenue	Capital Revenue	Total	Total Rev as % of main app	Operating Revenue	Capital Revenue	Total	Total Rev as % of main app	
City of Matielosa	2 720 640	220 390	2 941 030	716 832	17 224	734 055	25.0%	716 832	17 224	734 055	25.0%	695 067	45 502	740 568	23.4%	(0.9%)
City of Mbombela	2 800 491	630 592	3 431 083	814 244	87 390	901 635	26.3%	814 244	87 390	901 635	26.3%	714 152	13 093	727 246	21.8%	24.0%
Drakenstein	2 249 326	454 040	2 703 366	908 322	105 351	1 013 673	37.5%	908 322	105 351	1 013 673	37.5%	852 129	66 815	918 943	33.5%	10.3%
Emalahleni (MP)	3 064 274	241 812	3 306 087	736 314	35 262	771 576	23.3%	736 314	35 262	771 576	23.3%	6 264 643	-	6 264 643	198.1%	(87.7%)
Emfuleni	5 492 578	287 613	5 780 190	1 635 850	29 373	1 665 224	28.8%	1 635 850	29 373	1 665 224	28.8%	1 513 447	32 762	1 546 209	24.0%	7.7%
George	1 918 574	429 111	2 347 685	418 234	27 847	446 081	19.0%	418 234	27 847	446 081	19.0%	351 820	24 914	376 734	18.1%	18.4%
Govan Mbeki	1 758 947	133 448	1 892 395	435 276	13 270	448 545	23.7%	435 276	13 270	448 545	23.7%	346 329	3 263	349 591	19.5%	28.3%
J B Marks	1 512 772	132 447	1 645 218	456 683	11 903	468 586	28.5%	456 683	11 903	468 586	28.5%	143 681	19 918	163 599	9.0%	186.4%
Madibeng	1 790 000	285 258	2 075 258	538 225	36 280	574 505	27.7%	538 225	36 280	574 505	27.7%	507 870	12 862	520 731	26.2%	10.3%
Matjhabeng	2 490 298	163 406	2 653 704	685 538	23 089	708 627	26.7%	685 538	23 089	708 627	26.7%	664 338	38 069	702 407	28.0%	0.9%
Mogale City	2 798 874	386 739	3 185 613	727 136	27 539	754 676	23.7%	727 136	27 539	754 676	23.7%	707 140	48 530	755 670	26.3%	(0.1%)
Msunduzi	5 032 038	571 382	5 603 420	1 324 408	64 694	1 389 102	24.8%	1 324 408	64 694	1 389 102	24.8%	1 206 340	56 196	1 262 536	22.4%	10.0%
Newcastle	1 768 721	205 576	1 974 297	531 042	15 957	546 999	27.7%	531 042	15 957	546 999	27.7%	520 540	24 726	545 267	27.3%	0.3%
Polokwane	3 634 554	1 912 547	5 547 101	791 237	198 728	989 965	17.8%	791 237	198 728	989 965	17.8%	729 767	206 746	936 513	20.7%	5.7%
Rustenburg	4 779 287	829 492	5 608 779	-	-	-	-	-	-	-	-	1 032 226	72 999	1 105 225	20.9%	(100.0%)
Sol Plaatje	2 056 107	333 242	2 389 348	648 298	18 999	667 297	27.9%	648 298	18 999	667 297	27.9%	639 221	17 876	657 098	30.2%	1.6%
Stellenbosch	1 629 546	528 041	2 157 587	454 735	13 179	467 913	21.7%	454 735	13 179	467 913	21.7%	432 394	14 474	446 869	24.2%	4.7%
Steve Tshwete	1 486 348	374 410	1 860 757	418 368	30 356	448 724	24.1%	418 368	30 356	448 724	24.1%	451 048	26 136	477 183	29.1%	(6.0%)
uMhlatuze	3 054 874	525 161	3 580 034	904 178	57 006	961 184	26.8%	904 178	57 006	961 184	26.8%	899 837	33 520	933 357	27.3%	3.0%
<b>Total</b>	<b>52 038 248</b>	<b>8 644 705</b>	<b>60 682 953</b>	<b>13 144 920</b>	<b>813 447</b>	<b>13 958 367</b>	<b>23.0%</b>	<b>13 144 920</b>	<b>813 447</b>	<b>13 958 367</b>	<b>23.0%</b>	<b>18 671 990</b>	<b>758 399</b>	<b>19 430 390</b>	<b>33.2%</b>	<b>(28.2%)</b>

Source: National Treasury Local Government database

### Secondary cities aggregated expenditure as at 30 September 2018

R thousands	Main appropriation			First Quarter 2018/19				Year to date: 30 September 2018				First Quarter 2017/18				Q1 of 2017/18 to Q1 of 2018/19
	Operating Expenditure	Capital Expenditure	Total	Operating Expenditure	Capital Expenditure	Total	1st Q as % of Main app	Operating Expenditure	Capital Expenditure	Total	Total Exp as % of main app	Operating Expenditure	Capital Expenditure	Total	Total Exp as % of main app	
City of Matielosa	3 119 078	220 390	3 339 468	238 333	17 224	255 557	7.7%	238 333	17 224	255 557	7.7%	409 103	45 502	454 605	13.0%	(43.8%)
City of Mbombela	3 210 279	630 592	3 840 872	562 855	87 390	650 245	16.9%	562 855	87 390	650 245	16.9%	403 683	13 093	416 776	12.7%	56.0%
Drakenstein	2 334 693	454 040	2 788 733	433 654	105 351	539 006	19.3%	433 654	105 351	539 006	19.3%	386 323	66 815	453 138	16.1%	18.9%
Emalahleni (MP)	3 266 197	241 812	3 508 009	557 698	35 262	592 960	16.9%	557 698	35 262	592 960	16.9%	92 212	-	92 212	2.8%	543.0%
Emfuleni	5 457 847	287 613	5 745 460	664 867	29 373	694 241	12.1%	664 867	29 373	694 241	12.1%	462 025	32 762	494 787	7.9%	40.3%
George	1 956 195	429 111	2 385 306	368 017	27 847	395 864	16.6%	368 017	27 847	395 864	16.6%	228 497	24 914	253 411	11.8%	56.2%
Govan Mbeki	1 700 171	133 448	1 833 618	359 279	13 270	372 549	20.3%	359 279	13 270	372 549	20.3%	267 162	3 263	270 425	15.4%	37.8%
J B Marks	1 812 442	132 447	1 944 888	355 425	11 903	367 328	18.9%	355 425	11 903	367 328	18.9%	290 364	19 918	310 282	15.9%	18.4%
Madibeng	2 385 364	285 258	2 670 622	324 644	36 280	360 924	13.5%	324 644	36 280	360 924	13.5%	245 293	12 862	258 154	10.0%	39.8%
Matjhabeng	2 415 436	163 406	2 578 842	350 695	23 089	373 783	14.5%	350 695	23 089	373 783	14.5%	465 027	38 069	503 095	20.1%	(25.7%)
Mogale City	2 699 164	386 739	3 085 903	565 085	27 539	592 624	19.2%	565 085	27 539	592 624	19.2%	607 177	48 530	655 707	23.3%	(9.6%)
Msunduzi	4 928 912	571 382	5 500 294	1 085 577	64 694	1 150 272	20.9%	1 085 577	64 694	1 150 272	20.9%	1 088 615	56 196	1 144 811	20.4%	0.5%
Newcastle	2 234 510	205 576	2 440 085	493 716	15 957	509 674	20.9%	493 716	15 957	509 674	20.9%	445 390	24 726	470 116	22.7%	8.4%
Polokwane	3 348 689	1 912 547	5 261 236	753 305	198 728	952 033	18.1%	753 305	198 728	952 033	18.1%	663 868	206 746	870 614	21.1%	9.4%
Rustenburg	4 772 532	829 492	5 602 025	-	-	-	-	-	-	-	-	845 088	72 999	918 087	17.6%	(100.0%)
Sol Plaatje	2 046 855	333 242	2 380 097	594 260	18 999	613 259	25.8%	594 260	18 999	613 259	25.8%	560 073	17 876	577 950	26.7%	6.1%
Stellenbosch	1 716 330	528 041	2 244 371	250 795	13 179	263 974	11.8%	250 795	13 179	263 974	11.8%	237 525	14 474	251 999	13.2%	4.8%
Steve Tshwete	1 556 717	374 410	1 931 127	325 626	30 356	355 982	18.4%	325 626	30 356	355 982	18.4%	289 482	26 136	315 618	18.5%	12.8%
uMhlatuze	3 016 497	525 161	3 541 657	803 518	57 006	860 524	24.3%	803 518	57 006	860 524	24.3%	772 434	33 520	805 955	23.7%	6.8%
<b>Total</b>	<b>53 977 908</b>	<b>8 644 705</b>	<b>62 622 613</b>	<b>9 087 350</b>	<b>813 447</b>	<b>9 900 797</b>	<b>15.8%</b>	<b>9 087 350</b>	<b>813 447</b>	<b>9 900 797</b>	<b>15.8%</b>	<b>8 759 341</b>	<b>758 399</b>	<b>9 517 741</b>	<b>16.1%</b>	<b>4.0%</b>

Source: National Treasury Local Government database

**Quarterly Budget Statement Summary as at 30 September 2018**

Description	Budget year 2018/19					
	Original Budget	Q1 Sept Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %
<b>R thousands</b>						
<b>Financial Performance</b>						
Property rates	8 227 609	2 443 689	2 443 689	2 405 445	38 244	1.59
Service charges	29 766 834	7 280 771	7 280 771	7 810 611	(529 840)	(6.78)
Investment revenue	377 954	63 944	63 944	88 465	(24 521)	(27.72)
Transfers recognised - operational	8 686 619	2 638 887	2 638 887	2 487 492	151 395	6.09
Other own revenue	4 979 231	717 630	717 630	1 043 818	(326 187)	(31.25)
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>52 038 248</b>	<b>13 144 920</b>	<b>13 144 920</b>	<b>13 835 830</b>	<b>(690 910)</b>	<b>(4.99)</b>
Employee costs	13 496 611	2 787 196	2 787 196	3 239 695	(452 500)	(13.97)
Remuneration of councillors	644 732	131 176	131 176	155 971	(24 795)	(15.90)
Depreciation & asset impairment	5 831 501	445 741	445 741	1 079 186	(633 445)	(58.70)
Finance charges	1 051 762	162 244	162 244	237 351	(75 107)	(31.64)
Materials and bulk purchases	19 071 691	3 704 184	3 704 184	4 699 991	(995 807)	(21.19)
Transfers and grants	290 352	76 984	76 984	85 553	(8 570)	(10.02)
Other expenditure	13 591 259	1 779 826	1 779 826	3 204 691	(1 424 865)	(44.46)
<b>Total Expenditure</b>	<b>53 977 908</b>	<b>9 087 350</b>	<b>9 087 350</b>	<b>12 702 438</b>	<b>(3 615 088)</b>	<b>(28.46)</b>
<b>Surplus/(Deficit)</b>	<b>(1 939 660)</b>	<b>4 057 570</b>	<b>4 057 570</b>	<b>1 133 392</b>	<b>2 924 178</b>	<b>258.00</b>
Transfers recognised - capital	4 788 092	702 243	702 243	1 018 914	(316 671)	(31.08)
Contributions recognised - capital & contributed assets	57 504	-	-	3 981	(3 981)	(100.00)
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>2 905 935</b>	<b>4 759 813</b>	<b>4 759 813</b>	<b>2 156 286</b>	<b>2 603 527</b>	<b>120.74</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>2 905 935</b>	<b>4 759 813</b>	<b>4 759 813</b>	<b>2 156 286</b>	<b>2 603 527</b>	<b>120.74</b>
<b>Capital expenditure &amp; funds sources</b>						
<b>Capital expenditure</b>	<b>8 644 705</b>	<b>813 447</b>	<b>813 447</b>	<b>2 228 647</b>	<b>(1 415 200)</b>	<b>(63.50)</b>
Transfers recognised - capital	4 825 147	582 663	582 663	1 220 458	(637 795)	(52.26)
Public contributions & donations	14 400	-	-	3 600	(3 600)	(100.00)
Borrowing	2 141 645	140 530	140 530	567 248	(426 718)	(75.23)
Internally generated funds	1 663 513	90 254	90 254	437 341	(347 087)	(79.36)
<b>Total sources of capital funds</b>	<b>8 644 705</b>	<b>813 447</b>	<b>813 447</b>	<b>2 228 647</b>	<b>(1 415 200)</b>	<b>(63.50)</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 30 September 2018

R thousands	Budget	First Quarter 2018/19		Year to date: 30 September 2018		First Quarter 2017/18		Q1 of 2017/18 to Q1 of 2018/19
	Main appropriation	Actual Revenue	1st Q as % of Main app	Actual Revenue	Total Rev as % of main app	Actual Revenue	Total Rev as % of main app	
<b>Water</b>								
Buffalo City	721 819	204 298	28.3%	204 298	28.3%	173 682	31.1%	17.6%
Cape Town	4 512 711	1 910 047	42.3%	1 910 047	42.3%	824 378	20.3%	131.7%
City of Ekurhuleni	6 161 742	2 017 719	32.7%	2 017 719	32.7%	1 492 802	25.3%	35.2%
eThekweni	5 326 483	1 325 467	24.9%	1 325 467	24.9%	1 236 574	25.9%	7.2%
City of Johannesburg	7 043 017	1 650 328	23.4%	1 650 328	23.4%	1 586 725	24.4%	4.0%
Mangaung	1 264 414	313 008	24.8%	313 008	24.8%	222 755	17.1%	40.5%
Nelson Mandela Bay	957 881	244 916	25.6%	244 916	25.6%	354 494	38.7%	(30.9%)
City of Tshwane	4 247 503	951 171	22.4%	951 171	22.4%	992 519	25.2%	(4.2%)
<b>Total</b>	<b>30 235 570</b>	<b>8 616 955</b>	<b>28.5%</b>	<b>8 616 955</b>	<b>28.5%</b>	<b>6 883 928</b>	<b>24.6%</b>	<b>25.2%</b>
R thousands	Budget	First Quarter 2018/19		Year to date: 30 September 2018		First Quarter 2017/18		Q1 of 2017/18 to Q1 of 2018/19
	Main appropriation	Actual Expenditure	1st Q as % of Main app	Actual Expenditure	Total Exp as % of main app	Actual Expenditure	Total Exp as % of main app	
<b>Water</b>								
Buffalo City	641 479	116 138	18.1%	116 138	18.1%	159 539	27.7%	(27.2%)
Cape Town	4 823 188	786 673	16.3%	786 673	16.3%	642 847	19.9%	22.4%
City of Ekurhuleni	7 148 837	1 390 741	19.5%	1 390 741	19.5%	1 281 510	25.1%	8.5%
eThekweni	4 838 140	927 405	19.2%	927 405	19.2%	966 316	19.6%	(4.0%)
City of Johannesburg	5 919 594	2 093 800	35.4%	2 093 800	35.4%	1 900 658	35.1%	10.2%
Mangaung	967 824	162 041	16.7%	162 041	16.7%	126 359	14.2%	28.2%
Nelson Mandela Bay	821 475	536 282	65.3%	536 282	65.3%	112 519	14.6%	376.6%
City of Tshwane	3 568 806	849 873	23.8%	849 873	23.8%	614 491	19.6%	38.3%
<b>Total</b>	<b>28 729 344</b>	<b>6 862 952</b>	<b>23.9%</b>	<b>6 862 952</b>	<b>23.9%</b>	<b>5 804 238</b>	<b>24.2%</b>	<b>18.2%</b>

Source: National Treasury Local Government database

### Metros aggregated budgets and revenue per function as at 30 September 2018

R thousands	Budget	First Quarter 2018/19		Year to date: 30 September 2018		First Quarter 2017/18		Q1 of 2017/18 to Q1 of 2018/19
	Main appropriation	Actual Revenue	1st Q as % of Main app	Actual Revenue	Total Rev as % of main app	Actual Revenue	Total Rev as % of main app	
<b>Electricity</b>								
Buffalo City	2 047 622	496 375	24.2%	496 375	24.2%	437 059	23.2%	13.6%
Cape Town	12 983 016	3 560 093	27.4%	3 560 093	27.4%	3 225 937	26.7%	10.4%
City of Ekurhuleni	14 400 418	4 631 627	32.2%	4 631 627	32.2%	4 473 656	32.8%	3.5%
eThekweni	13 321 413	2 885 923	21.7%	2 885 923	21.7%	3 260 510	24.7%	(11.5%)
City of Johannesburg	17 367 596	4 122 901	23.7%	4 122 901	23.7%	4 161 269	25.4%	(0.9%)
Mangaung	2 428 978	790 070	32.5%	790 070	32.5%	477 497	20.6%	65.5%
Nelson Mandela Bay	4 081 884	1 091 338	26.7%	1 091 338	26.7%	1 085 414	28.1%	0.5%
City of Tshwane	12 216 029	3 187 152	26.1%	3 187 152	26.1%	3 122 811	27.4%	2.1%
<b>Total</b>	<b>78 846 956</b>	<b>20 765 479</b>	<b>26.3%</b>	<b>20 765 479</b>	<b>26.3%</b>	<b>20 244 154</b>	<b>27.1%</b>	<b>2.6%</b>
R thousands	Budget	First Quarter 2018/19		Year to date: 30 September 2018		First Quarter 2017/18		Q1 of 2017/18 to Q1 of 2018/19
	Main appropriation	Actual Expenditure	1st Q as % of Main app	Actual Expenditure	Total Exp as % of main app	Actual Expenditure	Total Exp as % of main app	
<b>Electricity</b>								
Buffalo City	1 989 513	613 105	30.8%	613 105	30.8%	521 266	28.5%	17.6%
Cape Town	10 321 587	2 499 143	24.2%	2 499 143	24.2%	2 395 723	24.1%	4.3%
City of Ekurhuleni	12 993 486	3 757 896	28.9%	3 757 896	28.9%	3 547 869	26.9%	5.9%
eThekweni	12 329 506	2 574 140	20.9%	2 574 140	20.9%	3 399 154	28.8%	(24.3%)
City of Johannesburg	15 567 298	5 163 747	33.2%	5 163 747	33.2%	4 628 006	31.3%	11.6%
Mangaung	2 307 575	673 825	29.2%	673 825	29.2%	399 663	18.0%	68.6%
Nelson Mandela Bay	3 850 352	743 147	19.3%	743 147	19.3%	1 067 968	28.8%	(30.4%)
City of Tshwane	10 963 043	3 701 227	33.8%	3 701 227	33.8%	2 478 973	24.6%	49.3%
<b>Total</b>	<b>70 322 360</b>	<b>19 726 229</b>	<b>28.1%</b>	<b>19 726 229</b>	<b>28.1%</b>	<b>18 438 621</b>	<b>27.3%</b>	<b>7.0%</b>

Source: National Treasury Local Government database

**Metros aggregated budgets and revenue per function as at 30 September 2018**

	Budget	First Quarter 2018/19		Year to date: 30 September 2018		First Quarter 2017/18		Q1 of 2017/18 to Q1 of 2018/19
	Main appropriation	Actual Revenue	1st Q as % of Main app	Actual Revenue	Total Rev as % of main app	Actual Revenue	Total Rev as % of main app	
<b>R thousands</b>								
<b>Waste water management</b>								
Buffalo City	448 170	116 972	26.1%	116 972	26.1%	130 666	26.6%	(10.5%)
Cape Town	1 871 230	641 193	34.3%	641 193	34.3%	393 419	18.2%	63.0%
City of Ekurhuleni	2 569 350	227 618	8.9%	227 618	8.9%	541 737	38.1%	(58.0%)
eThekweni	1 470 117	355 310	24.2%	355 310	24.2%	380 209	31.4%	(6.5%)
City of Johannesburg	4 695 345	1 048 269	22.3%	1 048 269	22.3%	986 579	22.7%	6.3%
Mangaung	375 041	129 060	34.4%	129 060	34.4%	92 528	22.9%	39.5%
Nelson Mandela Bay	691 274	228 505	33.1%	228 505	33.1%	125 826	16.0%	81.6%
City of Tshwane	1 416 952	275 096	19.4%	275 096	19.4%	238 205	18.4%	15.5%
<b>Total</b>	<b>13 537 480</b>	<b>3 022 022</b>	<b>22.3%</b>	<b>3 022 022</b>	<b>22.3%</b>	<b>2 889 168</b>	<b>23.8%</b>	<b>4.6%</b>
	Budget	First Quarter 2018/19		Year to date: 30 September 2018		First Quarter 2017/18		Q1 of 2017/18 to Q1 of 2018/19
	Main appropriation	Actual Expenditure	1st Q as % of Main app	Actual Expenditure	Total Exp as % of main app	Actual Expenditure	Total Exp as % of main app	
<b>R thousands</b>								
<b>Waste water management</b>								
Buffalo City	455 370	47 456	10.4%	47 456	10.4%	89 958	18.6%	(47.2%)
Cape Town	1 935 220	363 296	18.8%	363 296	18.8%	345 666	17.4%	5.1%
City of Ekurhuleni	55 478	207 674	374.3%	207 674	374.3%	168 319	13.0%	23.4%
eThekweni	1 582 577	264 821	16.7%	264 821	16.7%	314 089	23.9%	(15.7%)
City of Johannesburg	3 946 396	477 664	12.1%	477 664	12.1%	449 360	12.5%	6.3%
Mangaung	350 086	38 289	10.9%	38 289	10.9%	29 047	6.6%	31.8%
Nelson Mandela Bay	559 396	106 310	19.0%	106 310	19.0%	67 324	13.2%	57.9%
City of Tshwane	828 743	139 167	16.8%	139 167	16.8%	95 168	8.6%	46.2%
<b>Total</b>	<b>9 713 265</b>	<b>1 644 677</b>	<b>16.9%</b>	<b>1 644 677</b>	<b>16.9%</b>	<b>1 558 931</b>	<b>14.5%</b>	<b>5.5%</b>

Source: National Treasury Local Government database

**Metros aggregated budgets and revenue per function as at 30 September 2018**

	Budget	First Quarter 2018/19		Year to date: 30 September 2018		First Quarter 2017/18		Q1 of 2017/18 to Q1 of 2018/19
	Main appropriation	Actual Revenue	1st Q as % of Main app	Actual Revenue	Total Rev as % of main app	Actual Revenue	Total Rev as % of main app	
<b>R thousands</b>								
<b>Refuse removal</b>								
Buffalo City	430 420	118 297	27.5%	118 297	27.5%	119 379	28.4%	(0.9%)
Cape Town	1 625 554	466 243	28.7%	466 243	28.7%	329 550	24.2%	41.5%
City of Ekurhuleni	1 943 122	568 278	29.2%	568 278	29.2%	524 807	29.4%	8.3%
eThekweni	1 139 213	334 096	29.3%	334 096	29.3%	355 134	32.8%	(5.9%)
City of Johannesburg	1 699 271	467 876	27.5%	467 876	27.5%	417 771	25.8%	12.0%
Mangaung	321 380	111 882	34.8%	111 882	34.8%	93 386	31.6%	19.8%
Nelson Mandela Bay	429 568	102 858	23.9%	102 858	23.9%	60 896	18.0%	68.9%
City of Tshwane	1 535 010	407 356	26.5%	407 356	26.5%	334 748	23.0%	21.7%
<b>Total</b>	<b>9 123 538</b>	<b>2 576 886</b>	<b>28.2%</b>	<b>2 576 886</b>	<b>28.2%</b>	<b>2 235 670</b>	<b>26.7%</b>	<b>15.3%</b>
	Budget	First Quarter 2018/19		Year to date: 30 September 2018		First Quarter 2017/18		Q1 of 2017/18 to Q1 of 2018/19
	Main appropriation	Actual Expenditure	1st Q as % of Main app	Actual Expenditure	Total Exp as % of main app	Actual Expenditure	Total Exp as % of main app	
<b>R thousands</b>								
<b>Refuse removal</b>								
Buffalo City	308 541	83 015	26.9%	83 015	26.9%	80 505	22.4%	3.1%
Cape Town	1 915 595	345 084	18.0%	345 084	18.0%	356 131	18.9%	(3.1%)
City of Ekurhuleni	1 166 645	214 114	18.4%	214 114	18.4%	231 546	16.5%	(7.5%)
eThekweni	1 201 556	229 644	19.1%	229 644	19.1%	274 163	27.5%	(16.2%)
City of Johannesburg	2 168 298	502 865	23.2%	502 865	23.2%	522 873	23.0%	(3.8%)
Mangaung	266 381	54 243	20.4%	54 243	20.4%	55 002	27.2%	(1.4%)
Nelson Mandela Bay	378 151	72 631	19.2%	72 631	19.2%	80 938	21.5%	(10.3%)
City of Tshwane	1 228 060	173 985	14.2%	173 985	14.2%	204 681	19.0%	(15.0%)
<b>Total</b>	<b>8 633 227</b>	<b>1 675 580</b>	<b>19.4%</b>	<b>1 675 580</b>	<b>19.4%</b>	<b>1 805 838</b>	<b>21.1%</b>	<b>(7.2%)</b>

Source: National Treasury Local Government database



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

### Secondary Cities aggregated budgets and revenue per function as at 30 September 2018

R thousands	Budget	First Quarter 2018/19		Year to date: 30 September 2018		First Quarter 2017/18		Q1 of 2017/18 to Q1 of 2018/19
	Main appropriation	Actual Revenue	1st Q as % of Main app	Actual Revenue	Total Rev as % of main app	Actual Revenue	Total Rev as % of main app	
<b>Water</b>								
City of Matlosana	649 566	143 755	22.1%	143 755	22.1%	131 137	20.4%	9.6%
City of Mbombela	101 759	27 135	26.7%	27 135	26.7%	24 556	25.2%	10.5%
Drakenstein	261 366	59 193	22.6%	59 193	22.6%	63 362	27.0%	(6.6%)
Emalahleni (MP)	516 370	84 059	16.3%	84 059	16.3%	-	-	-
Emsfuleni	1 039 739	303 572	29.2%	303 572	29.2%	270 606	21.1%	12.2%
George	161 062	44 333	27.5%	44 333	27.5%	25 602	17.0%	73.2%
Gov an Mbeki	371 031	109 276	29.5%	109 276	29.5%	87 905	25.7%	24.3%
J B Marks	108 493	35 463	32.7%	35 463	32.7%	(2 070)	(1.0%)	(1813.5%)
Madibeng	152 811	44 548	29.2%	44 548	29.2%	39 306	26.1%	13.3%
Matjhabeng	373 928	77 843	20.8%	77 843	20.8%	104 747	30.5%	(25.7%)
Mogale City	311 006	81 798	26.3%	81 798	26.3%	78 419	28.3%	4.3%
Msunduzi	845 876	241 803	28.6%	241 803	28.6%	226 141	21.2%	6.9%
Newcastle	231 141	74 955	32.4%	74 955	32.4%	71 147	30.0%	5.4%
Polokwane	350 836	59 591	17.0%	59 591	17.0%	80 602	25.7%	(26.1%)
Rustenburg	933 413	-	-	-	-	198 709	23.9%	(100.0%)
Sol Plaatje	288 458	69 034	23.9%	69 034	23.9%	79 652	30.1%	(13.3%)
Stellenbosch	241 550	61 007	25.3%	61 007	25.3%	60 094	33.3%	1.5%
Steve Tshwete	107 400	26 626	24.8%	26 626	24.8%	26 281	28.3%	1.3%
uMhlatuze	469 247	156 571	33.4%	156 571	33.4%	130 647	30.5%	19.8%
<b>Total</b>	<b>7 515 052</b>	<b>1 700 564</b>	<b>22.6%</b>	<b>1 700 564</b>	<b>22.6%</b>	<b>1 696 845</b>	<b>22.1%</b>	<b>0.2%</b>
	<b>Budget</b>	<b>First Quarter 2018/19</b>		<b>Year to date: 30 September 2018</b>		<b>First Quarter 2017/18</b>		<b>Q1 of 2017/18 to Q1 of 2018/19</b>
<b>R thousands</b>	<b>Main appropriation</b>	<b>Actual Expenditure</b>	<b>1st Q as % of Main app</b>	<b>Actual Expenditure</b>	<b>Total Exp as % of main app</b>	<b>Actual Expenditure</b>	<b>Total Exp as % of main app</b>	
<b>Water</b>								
City of Matlosana	635 593	13 569	2.1%	13 569	2.1%	64 313	11.9%	(78.9%)
City of Mbombela	315 548	43 144	13.7%	43 144	13.7%	28 539	9.9%	51.2%
Drakenstein	108 892	14 697	13.5%	14 697	13.5%	12 245	8.5%	20.0%
Emalahleni (MP)	427 648	-	-	-	-	1 651	0.5%	(100.0%)
Emsfuleni	1 286 879	74 961	5.8%	74 961	5.8%	132 807	9.9%	(43.6%)
George	116 300	38 430	33.0%	38 430	33.0%	16 167	14.8%	137.7%
Gov an Mbeki	366 383	43 770	11.9%	43 770	11.9%	28 563	9.3%	53.2%
J B Marks	91 972	10 500	11.4%	10 500	11.4%	6 262	5.1%	67.7%
Madibeng	232 734	24 706	10.6%	24 706	10.6%	34 147	15.4%	(27.7%)
Matjhabeng	674 396	28 204	4.2%	28 204	4.2%	100 421	21.0%	(71.9%)
Mogale City	356 902	97 834	27.4%	97 834	27.4%	88 686	25.6%	10.3%
Msunduzi	695 060	168 034	24.2%	168 034	24.2%	129 405	12.9%	29.9%
Newcastle	493 851	80 073	16.2%	80 073	16.2%	113 025	42.0%	(29.2%)
Polokwane	296 731	88 224	29.7%	88 224	29.7%	48 296	16.0%	82.7%
Rustenburg	728 540	-	-	-	-	58 886	7.8%	(100.0%)
Sol Plaatje	248 572	66 567	26.8%	66 567	26.8%	65 714	29.4%	1.3%
Stellenbosch	147 702	11 774	8.0%	11 774	8.0%	9 901	9.1%	18.9%
Steve Tshwete	119 371	21 686	18.2%	21 686	18.2%	15 052	17.5%	44.1%
uMhlatuze	477 949	128 886	27.0%	128 886	27.0%	125 731	27.6%	2.5%
<b>Total</b>	<b>7 821 023</b>	<b>955 057</b>	<b>12.2%</b>	<b>955 057</b>	<b>12.2%</b>	<b>1 079 811</b>	<b>14.5%</b>	<b>(11.6%)</b>

Source: National Treasury Local Government database

Secondary Cities aggregated budgets and revenue per function as at 30 September 2018

R thousands	Budget	First Quarter 2018/19		Year to date:		First Quarter 2017/18		Q1 of 2017/18 to Q1 of 2018/19
	Main appropriation	Actual Revenue	1st Q as % of Main app	Actual Revenue	Total Rev as % of main app	Actual Revenue	Total Rev as % of main app	
<b>Electricity</b>								
City of Matlosana	836 178	220 283	26.3%	220 283	26.3%	187 015	21.7%	17.8%
City of Mbombela	944 844	268 306	28.4%	268 306	28.4%	233 193	24.6%	15.1%
Drakenstein	1 117 840	292 036	26.1%	292 036	26.1%	286 492	26.4%	1.9%
Emalahleni (MP)	1 310 167	261 291	19.9%	261 291	19.9%	5 905 897	481.7%	(95.6%)
Emfuleni	2 150 218	648 734	30.2%	648 734	30.2%	638 780	25.8%	1.6%
George	680 780	148 630	21.8%	148 630	21.8%	156 275	24.9%	(4.9%)
Gov an Mbeki	495 669	149 656	30.2%	149 656	30.2%	-	-	-
J B Marks	707 934	224 467	31.7%	224 467	31.7%	47 405	7.0%	373.5%
Madibeng	502 401	121 144	24.1%	121 144	24.1%	123 495	26.0%	(1.9%)
Majhabeng	697 394	212 823	30.5%	212 823	30.5%	176 883	27.7%	20.3%
Mogale City	948 069	262 410	27.7%	262 410	27.7%	252 257	26.9%	4.0%
Msunduzi	2 224 606	594 907	26.7%	594 907	26.7%	532 084	35.0%	11.8%
New castle	770 528	222 692	28.9%	222 692	28.9%	222 760	29.5%	(0.0%)
Polokwane	1 055 136	236 844	22.4%	236 844	22.4%	184 523	19.0%	28.4%
Rustenburg	2 078 721	-	-	-	-	526 977	20.7%	(100.0%)
Sol Plaatje	740 342	163 017	22.0%	163 017	22.0%	175 115	24.6%	(6.9%)
Stellenbosch	575 374	157 551	27.4%	157 551	27.4%	118 905	22.8%	32.5%
Steve Tshwete	585 255	175 541	30.0%	175 541	30.0%	104 290	19.0%	68.3%
uMhlatuze	1 591 332	441 957	27.8%	441 957	27.8%	473 219	30.8%	(6.6%)
<b>Total</b>	<b>20 012 785</b>	<b>4 802 290</b>	<b>24.0%</b>	<b>4 802 290</b>	<b>24.0%</b>	<b>10 345 565</b>	<b>53.0%</b>	<b>(53.6%)</b>
R thousands	Budget	First Quarter 2018/19		Year to date:		First Quarter 2017/18		Q1 of 2017/18 to Q1 of 2018/19
	Main appropriation	Actual Expenditure	1st Q as % of Main app	Actual Expenditure	Total Exp as % of main app	Actual Expenditure	Total Exp as % of main app	
<b>Electricity</b>								
City of Matlosana	1 029 708	51 090	5.0%	51 090	5.0%	137 931	16.0%	(63.0%)
City of Mbombela	877 481	183 907	21.0%	183 907	21.0%	194 801	25.5%	(5.6%)
Drakenstein	903 965	205 651	22.7%	205 651	22.7%	186 138	21.1%	10.5%
Emalahleni (MP)	1 423 957	-	-	-	-	25 548	1.9%	(100.0%)
Emfuleni	1 928 195	277 918	14.4%	277 918	14.4%	255 996	12.9%	8.6%
George	566 533	129 239	22.8%	129 239	22.8%	64 930	12.1%	99.0%
Gov an Mbeki	518 229	237 095	45.8%	237 095	45.8%	1	0.0%	
J B Marks	689 594	177 599	25.8%	177 599	25.8%	135 880	21.3%	30.7%
Madibeng	546 311	106 398	19.5%	106 398	19.5%	32 124	6.5%	231.2%
Majhabeng	588 168	107 704	18.3%	107 704	18.3%	46 672	9.1%	130.8%
Mogale City	880 254	188 644	21.4%	188 644	21.4%	225 387	26.9%	(16.3%)
Msunduzi	1 830 051	462 035	25.2%	462 035	25.2%	523 107	31.5%	(11.7%)
New castle	703 653	167 866	23.9%	167 866	23.9%	113 994	21.4%	47.3%
Polokwane	894 756	209 334	23.4%	209 334	23.4%	186 311	23.1%	12.4%
Rustenburg	1 969 495	-	-	-	-	526 818	24.6%	(100.0%)
Sol Plaatje	694 734	223 007	32.1%	223 007	32.1%	202 318	30.4%	10.2%
Stellenbosch	432 085	93 801	21.7%	93 801	21.7%	90 282	21.0%	3.9%
Steve Tshwete	560 043	127 289	22.7%	127 289	22.7%	64 621	12.1%	97.0%
uMhlatuze	1 292 648	382 884	29.6%	382 884	29.6%	396 282	31.7%	(3.4%)
<b>Total</b>	<b>18 329 862</b>	<b>3 331 460</b>	<b>18.2%</b>	<b>3 331 460</b>	<b>18.2%</b>	<b>3 409 141</b>	<b>19.5%</b>	<b>(2.3%)</b>

Source: National Treasury Local Government database

Secondary Cities aggregated budgets and revenue per function as at 30 September 2018

R thousands	Budget	First Quarter 2018/19		Year to date:		First Quarter 2017/18		Q1 of 2017/18 to Q1 of 2018/19
	Main appropriation	Actual Revenue	1st Q as % of Main app	Actual Revenue	Total Rev as % of main app	Actual Revenue	Total Rev as % of main app	
<b>Waste water management</b>								
City of Matlosana	130 114	26 041	20.0%	26 041	20.0%	28 737	16.3%	(9.4%)
City of Mbombela	28 675	5 555	19.4%	5 555	19.4%	7 106	17.2%	(21.8%)
Drakenstein	130 242	113 472	87.1%	113 472	87.1%	107 035	86.0%	6.0%
Emalahleni (MP)	257 637	28 473	11.1%	28 473	11.1%	37 555	18.8%	(24.2%)
Emfuleni	325 292	91 102	28.0%	91 102	28.0%	69 401	17.4%	31.3%
George	141 989	36 470	25.7%	36 470	25.7%	29 401	23.9%	24.0%
Govan Mbeki	101 737	27 003	26.5%	27 003	26.5%	25 626	26.0%	5.4%
J B Marks	66 651	22 299	33.5%	22 299	33.5%	(259)	(0.4%)	(8725.8%)
Madibeng	50 549	13 541	26.8%	13 541	26.8%	13 768	36.6%	(1.6%)
Majhabeng	155 578	35 339	22.7%	35 339	22.7%	45 790	31.0%	(22.8%)
Mogale City	207 801	71 332	34.3%	71 332	34.3%	65 499	34.3%	8.9%
Msunduzi	168 493	50 384	29.9%	50 384	29.9%	46 883	24.2%	7.5%
Newcastle	187 871	67 298	35.8%	67 298	35.8%	73 117	37.3%	(8.0%)
Polokwane	102 529	27 288	26.6%	27 288	26.6%	27 242	28.8%	0.2%
Rustenburg	397 204	-	-	-	-	75 947	17.9%	(100.0%)
Sol Plaatje	75 813	19 773	26.1%	19 773	26.1%	18 695	25.8%	5.8%
Stellenbosch	139 722	41 053	29.4%	41 053	29.4%	37 647	35.6%	9.0%
Steve Tshwete	87 936	27 035	30.7%	27 035	30.7%	25 515	32.0%	6.0%
uMhlathuze	242 242	79 327	32.7%	79 327	32.7%	74 962	31.8%	5.8%
<b>Total</b>	<b>2 998 076</b>	<b>782 785</b>	<b>26.1%</b>	<b>782 785</b>	<b>26.1%</b>	<b>809 669</b>	<b>26.9%</b>	<b>(3.3%)</b>
R thousands	Budget	First Quarter 2018/19		Year to date:		First Quarter 2017/18		Q1 of 2017/18 to Q1 of 2018/19
	Main appropriation	Actual Expenditure	1st Q as % of Main app	Actual Expenditure	Total Exp as % of main app	Actual Expenditure	Total Exp as % of main app	
<b>Waste water management</b>								
City of Matlosana	138 536	11 246	8.1%	11 246	8.1%	25 146	13.9%	(55.3%)
City of Mbombela	135 490	3 926	2.9%	3 926	2.9%	2 168	3.0%	81.1%
Drakenstein	106 626	19 613	18.4%	19 613	18.4%	28 959	19.2%	(32.3%)
Emalahleni (MP)	198 730	-	-	-	-	5 405	2.8%	(100.0%)
Emfuleni	187 598	26 875	14.3%	26 875	14.3%	387	0.1%	6849.0%
George	192 666	21 254	11.0%	21 254	11.0%	13 350	14.4%	59.2%
Govan Mbeki	170 350	2 735	1.6%	2 735	1.6%	17 593	10.3%	(84.5%)
J B Marks	70 821	6 913	9.8%	6 913	9.8%	13 156	18.1%	(47.4%)
Madibeng	32 940	4 962	15.1%	4 962	15.1%	5 897	18.9%	(15.9%)
Majhabeng	-	20 474	-	20 474	-	11 951	10.7%	71.3%
Mogale City	107 768	15 165	14.1%	15 165	14.1%	21 442	19.1%	(29.3%)
Msunduzi	295 610	52 406	17.7%	52 406	17.7%	49 289	33.8%	6.3%
Newcastle	68 458	9 024	13.2%	9 024	13.2%	9 677	225.6%	(6.8%)
Polokwane	114 419	24 317	21.3%	24 317	21.3%	10 729	10.7%	126.6%
Rustenburg	395 297	-	-	-	-	63 659	16.2%	(100.0%)
Sol Plaatje	76 850	14 490	18.9%	14 490	18.9%	16 119	22.7%	(10.1%)
Stellenbosch	145 905	16 479	11.3%	16 479	11.3%	15 211	11.7%	8.3%
Steve Tshwete	83 166	15 027	18.1%	15 027	18.1%	12 717	17.6%	18.2%
uMhlathuze	289 067	57 707	20.0%	57 707	20.0%	48 017	20.5%	20.2%
<b>Total</b>	<b>2 810 296</b>	<b>322 612</b>	<b>11.5%</b>	<b>322 612</b>	<b>11.5%</b>	<b>370 872</b>	<b>13.8%</b>	<b>(13.0%)</b>

Source: National Treasury Local Government database

Secondary Cities aggregated budgets and revenue per function as at 30 September 2018

R thousands	Budget	First Quarter 2018/19		Year to date:		First Quarter 2017/18		Q1 of 2017/18 to Q1 of 2018/19
	Main appropriation	Actual Revenue	1st Q as % of Main app	Actual Revenue	Total Rev as % of main app	Actual Revenue	Total Rev as % of main app	
<b>Refuse removal</b>								
City of Matlosana	203 359	41 969	20.6%	41 969	20.6%	38 350	17.7%	9.4%
City of Mbombela	115 481	28 876	25.0%	28 876	25.0%	25 374	23.2%	13.8%
Drakenstein	153 455	134 893	87.9%	134 893	87.9%	128 087	80.7%	5.3%
Emalahleni (MP)	127 991	28 660	22.4%	28 660	22.4%	23 940	18.6%	19.7%
Emfuleni	187 945	50 154	26.7%	50 154	26.7%	38 593	19.2%	30.0%
George	116 263	37 506	32.3%	37 506	32.3%	23 685	23.4%	58.4%
Gov an Mbeki	108 240	30 519	28.2%	30 519	28.2%	28 497	25.2%	7.1%
J B Marks	61 753	17 315	28.0%	17 315	28.0%	(172)	(0.3%)	-
Madibeng	40 330	14 022	34.8%	14 022	34.8%	14 351	37.5%	(2.3%)
Majhabeng	110 567	31 467	28.5%	31 467	28.5%	27 659	32.9%	13.8%
Mogale City	241 029	68 985	28.6%	68 985	28.6%	63 579	33.5%	8.5%
Msunduzi	148 334	36 514	24.6%	36 514	24.6%	6 948	6.6%	425.5%
Newcastle	108 434	35 590	32.8%	35 590	32.8%	32 618	27.1%	9.1%
Polokwane	115 116	28 025	24.3%	28 025	24.3%	28 808	27.1%	(2.7%)
Rustenburg	309 471	-	-	-	-	64 189	29.4%	(100.0%)
Sol Plaatje	60 550	15 173	25.1%	15 173	25.1%	14 026	24.6%	8.2%
Stellenbosch	80 031	30 016	37.5%	30 016	37.5%	25 548	36.2%	17.5%
Steve Tshwete	100 784	30 507	30.3%	30 507	30.3%	30 054	32.5%	1.5%
uMhlathuze	145 652	53 817	36.9%	53 817	36.9%	48 624	36.0%	10.7%
<b>Total</b>	<b>2 534 785</b>	<b>714 008</b>	<b>28.2%</b>	<b>714 008</b>	<b>28.2%</b>	<b>662 760</b>	<b>28.7%</b>	<b>7.7%</b>
R thousands	Budget	First Quarter 2018/19		Year to date:		First Quarter 2017/18		Q1 of 2017/18 to Q1 of 2018/19
	Main appropriation	Actual Expenditure	1st Q as % of Main app	Actual Expenditure	Total Exp as % of main app	Actual Expenditure	Total Exp as % of main app	
<b>Refuse removal</b>								
City of Matlosana	164 052	21 782	13.3%	21 782	13.3%	15 955	11.2%	36.5%
City of Mbombela	231 205	43 958	19.0%	43 958	19.0%	30 764	18.0%	42.9%
Drakenstein	104 686	18 693	17.9%	18 693	17.9%	11 158	7.7%	67.5%
Emalahleni (MP)	160 900	-	-	-	-	5 400	4.5%	(100.0%)
Emfuleni	195 801	19 872	10.1%	19 872	10.1%	1 211	0.6%	1541.3%
George	89 270	15 830	17.7%	15 830	17.7%	17 725	25.1%	(10.7%)
Gov an Mbeki	105 835	3 640	3.4%	3 640	3.4%	7 966	9.4%	(54.3%)
J B Marks	70 349	1 375	2.0%	1 375	2.0%	9 138	19.0%	(85.0%)
Madibeng	73 536	6 888	9.4%	6 888	9.4%	8 917	12.8%	(22.8%)
Majhabeng	-	24 944	-	24 944	-	24 273	26.5%	2.8%
Mogale City	87 560	24 805	28.3%	24 805	28.3%	27 169	26.6%	(8.7%)
Msunduzi	123 009	24 130	19.6%	24 130	19.6%	9 671	12.2%	149.5%
Newcastle	66 986	17 694	26.4%	17 694	26.4%	18 304	25.7%	(3.3%)
Polokwane	118 407	17 050	14.4%	17 050	14.4%	5 301	8.2%	221.6%
Rustenburg	244 245	-	-	-	-	12 794	6.0%	(100.0%)
Sol Plaatje	60 450	13 887	23.0%	13 887	23.0%	10 520	18.5%	32.0%
Stellenbosch	81 861	10 661	13.0%	10 661	13.0%	8 273	9.8%	28.9%
Steve Tshwete	95 478	20 737	21.7%	20 737	21.7%	17 012	19.6%	21.9%
uMhlathuze	164 506	40 342	24.5%	40 342	24.5%	27 492	21.7%	46.7%
<b>Total</b>	<b>2 238 136</b>	<b>326 289</b>	<b>14.6%</b>	<b>326 289</b>	<b>14.6%</b>	<b>269 041</b>	<b>13.3%</b>	<b>21.3%</b>

Source: National Treasury Local Government database

## 9. Aggregated municipal debtors age analysis

Debtors Age Analysis as at 30 September 2018

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to		Impairment -Bad Debts to Council	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	4 138 767	8.7%	2 232 109	4.7%	1 821 694	3.8%	39 198 761	82.7%	47 391 331	29.8%	60 907	0.1%	5 134 443	10.8%
Trade and Other Receivables from Exchange Transactions - Electricity	6 904 725	31.3%	1 838 226	8.3%	1 160 599	5.3%	12 157 661	55.1%	22 061 211	13.9%	7 330	0.0%	2 206 718	10.0%
Receivables from Non-exchange Transactions - Property Rates	6 529 874	18.8%	1 882 460	5.4%	2 257 025	6.5%	24 097 226	69.3%	34 766 585	21.9%	16 366	0.1%	4 579 494	13.2%
Receivables from Exchange Transactions - Waste Water Management	1 416 928	9.5%	675 569	4.5%	653 347	4.4%	12 219 531	81.7%	14 965 375	9.4%	31 450	0.2%	1 139 667	7.6%
Receivables from Exchange Transactions - Waste Management	1 013 445	8.1%	492 202	3.9%	414 542	3.3%	10 648 590	84.7%	12 568 779	7.9%	23 403	0.2%	817 074	6.5%
Receivables from Exchange Transactions - Property Rental Debtors	124 784	5.0%	40 795	1.6%	27 489	1.1%	2 297 178	92.3%	2 490 246	1.6%	1 795	0.1%	211 556	8.5%
Interest on Arrear Debtor Accounts	631 776	4.4%	405 002	2.8%	463 802	3.2%	12 833 900	89.5%	14 334 482	9.0%	8 835	0.1%	945 220	6.6%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	661	12.1%	147	2.7%	136	2.5%	4 508	82.7%	5 453	-	2 323	42.6%	-	-
Other	42 405	0.4%	73 400	0.7%	192 091	1.9%	9 984 262	97.0%	10 292 157	6.5%	9 971	0.1%	989 012	9.6%
<b>Total</b>	<b>20 803 366</b>	<b>13.1%</b>	<b>7 639 909</b>	<b>4.8%</b>	<b>6 990 726</b>	<b>4.4%</b>	<b>123 441 617</b>	<b>77.7%</b>	<b>158 875 618</b>	<b>100.0%</b>	<b>162 379</b>	<b>0.1%</b>	<b>16 023 184</b>	<b>10.1%</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	1 182 856	11.8%	396 666	4.0%	1 341 930	13.4%	7 107 982	70.9%	10 029 435	6.3%	(106)	-	1 129 197	11.3%
Commercial	7 740 171	29.9%	1 650 310	6.4%	1 007 265	3.9%	15 458 757	59.8%	25 856 502	16.3%	(592)	-	2 136 097	8.3%
Households	11 335 660	9.9%	5 269 116	4.6%	4 441 039	3.9%	93 972 518	81.7%	115 018 333	72.4%	266 009	0.2%	12 207 156	10.6%
Other	544 679	6.8%	323 817	4.1%	200 492	2.5%	6 902 360	86.6%	7 971 348	5.0%	(102 933)	(1.3%)	550 734	6.9%
<b>Total</b>	<b>20 803 366</b>	<b>13.1%</b>	<b>7 639 909</b>	<b>4.8%</b>	<b>6 990 726</b>	<b>4.4%</b>	<b>123 441 617</b>	<b>77.7%</b>	<b>158 875 618</b>	<b>100.0%</b>	<b>162 379</b>	<b>0.1%</b>	<b>16 023 184</b>	<b>10.1%</b>
<b>Per Province</b>														
Eastern Cape	3 358 876	22.6%	742 335	5.0%	510 024	3.4%	10 232 818	68.9%	14 844 053	9.3%	53 090	0.4%	2 553 109	17.2%
Free State	866 867	6.8%	487 518	3.8%	946 951	7.5%	10 387 899	81.9%	12 689 235	8.0%	-	-	3 000 582	23.7%
Gauteng	7 876 567	12.7%	3 154 927	5.1%	2 291 836	3.7%	48 884 267	78.6%	62 207 597	39.2%	21 112	0.0%	2 258 078	3.6%
Kwazulu-Natal	3 278 304	14.2%	1 326 282	5.7%	1 301 206	5.6%	17 226 052	74.5%	23 131 843	14.6%	30 032	0.1%	6 687 755	28.9%
Limpopo	234 698	3.4%	283 822	4.1%	200 834	2.9%	6 166 139	89.6%	6 885 493	4.3%	-	-	394 488	5.7%
Mpumalanga	554 468	4.7%	572 669	4.8%	404 287	3.4%	10 360 080	87.1%	11 891 505	7.5%	-	-	289 266	2.4%
North West	500 068	5.1%	382 214	3.9%	354 550	3.6%	8 514 722	87.3%	9 751 555	6.1%	-	-	-	-
Northern Cape	227 321	5.2%	127 134	2.9%	306 291	7.1%	3 682 768	84.8%	4 343 515	2.7%	-	-	669 410	15.4%
Western Cape	3 906 195	29.8%	563 007	4.3%	674 747	5.1%	7 986 872	60.8%	13 130 822	8.3%	58 144	0.4%	170 497	1.3%
<b>Total</b>	<b>20 803 366</b>	<b>13.1%</b>	<b>7 639 909</b>	<b>4.8%</b>	<b>6 990 726</b>	<b>4.4%</b>	<b>123 441 617</b>	<b>77.7%</b>	<b>158 875 618</b>	<b>100.0%</b>	<b>162 379</b>	<b>0.1%</b>	<b>16 023 184</b>	<b>10.1%</b>

Source: National Treasury Local Government database

## 10. Debtors' age analysis for the metros

### Metros Debtors Age Analysis as at 30 September 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	%	Written Off to Debtors	%	ito Council Policy	%
<b>1st Quarter Ended 30 September 2018</b>														
Buffalo City	329 105	16.0%	164 098	8.0%	160 715	7.8%	1 403 468	68.2%	2 057 386	2.4%	-	-	15 671	0.8%
Cape Town	2 723 788	27.9%	337 146	3.5%	519 370	5.3%	6 191 030	63.4%	9 771 334	11.5%	-	-	-	-
City of Ekurhuleni	2 411 721	14.7%	629 880	3.8%	470 377	2.9%	12 911 795	78.6%	16 423 772	19.4%	-	-	-	-
eThekweni	1 682 564	14.7%	891 124	7.8%	877 820	7.7%	7 998 674	69.9%	11 450 182	13.5%	-	-	5 259 849	45.9%
City of Johannesburg	2 493 545	11.5%	1 513 498	7.0%	1 135 416	5.2%	16 588 161	76.3%	21 730 619	25.6%	-	-	779 841	3.6%
Mangaung	426 168	8.8%	263 162	5.4%	138 117	2.9%	4 023 251	82.9%	4 850 698	5.7%	-	-	2 458 331	50.7%
Nelson Mandela Bay	2 524 758	42.9%	216 229	3.7%	145 504	2.5%	2 992 928	50.9%	5 879 418	6.9%	53 090	0.9%	2 537 438	43.2%
City of Tshwane	2 114 851	16.7%	540 265	4.3%	281 763	2.2%	9 706 080	76.8%	12 642 959	14.9%	21 112	0.2%	-	-
<b>Total</b>	<b>14 706 500</b>	<b>17.3%</b>	<b>4 555 400</b>	<b>5.4%</b>	<b>3 729 081</b>	<b>4.4%</b>	<b>61 815 387</b>	<b>72.9%</b>	<b>84 806 368</b>	<b>100.0%</b>	<b>74 203</b>	<b>0.1%</b>	<b>11 051 130</b>	<b>13.0%</b>
<b>1st Quarter Ended 30 September 2017</b>														
Buffalo City	312 270	15.7%	110 633	5.6%	76 969	3.9%	1 492 473	74.9%	1 992 345	2.7%	-	-	-	-
Cape Town	1 679 122	20.4%	335 147	4.1%	280 286	3.4%	5 946 013	72.2%	8 240 568	11.3%	-	-	-	-
City of Ekurhuleni	2 246 897	15.6%	633 327	4.4%	442 888	3.1%	11 057 358	76.9%	14 380 470	19.8%	-	-	-	-
eThekweni	1 697 777	18.3%	731 434	7.9%	726 844	7.8%	6 143 061	66.1%	9 299 116	12.8%	-	-	4 279 453	46.0%
City of Johannesburg	1 507 539	8.0%	850 398	4.5%	835 827	4.4%	15 646 168	83.1%	18 839 933	25.9%	-	-	-	-
Mangaung	398 982	10.0%	206 659	5.2%	176 046	4.4%	3 218 099	80.5%	3 999 787	5.5%	-	-	2 664 316	66.6%
Nelson Mandela Bay	2 669 186	52.5%	220 237	4.3%	128 206	2.5%	2 071 645	40.7%	5 089 274	7.0%	17 659	0.4%	1 914 876	37.6%
City of Tshwane	2 738 852	25.1%	403 415	3.7%	360 478	3.3%	7 422 170	67.9%	10 924 916	15.0%	86 792	0.8%	-	-
<b>Total</b>	<b>13 250 625</b>	<b>18.2%</b>	<b>3 491 251</b>	<b>4.8%</b>	<b>3 027 544</b>	<b>4.2%</b>	<b>52 996 988</b>	<b>72.8%</b>	<b>72 766 408</b>	<b>100.0%</b>	<b>104 451</b>	<b>0.1%</b>	<b>8 858 645</b>	<b>12.2%</b>
<b>Movement between 30 September 2017 and 30 September 2018</b>														
Buffalo City	16 835		53 465		83 746		(89 005)		65 041					
Cape Town	1 044 666		1 998		239 084		245 017		1 530 765					
City of Ekurhuleni	164 824		(3 447)		27 488		1 854 437		2 043 302					
eThekweni	(15 213)		159 689		150 976		1 855 614		2 151 066					
City of Johannesburg	986 006		663 100		299 589		941 993		2 890 687					
Mangaung	27 186		56 503		(37 929)		805 152		850 912					
Nelson Mandela Bay	(144 428)		(4 008)		17 298		921 282		790 144					
City of Tshwane	(624 001)		136 849		(78 715)		2 283 910		1 718 043					
<b>Total</b>	<b>1 455 874</b>		<b>1 064 149</b>		<b>701 537</b>		<b>8 818 399</b>		<b>12 039 960</b>					
<b>Growth rate 30 September 2017 to 30 September 2018</b>														
Buffalo City	5.4%		48.3%		108.8%		(6.0%)		3.3%					
Cape Town	62.2%		0.6%		85.3%		4.1%		18.6%					
City of Ekurhuleni	7.3%		(0.5%)		6.2%		16.8%		14.2%					
eThekweni	(0.9%)		21.8%		20.8%		30.2%		23.1%					
City of Johannesburg	65.4%		78.0%		35.8%		6.0%		15.3%					
Mangaung	6.8%		27.3%		(21.5%)		25.0%		21.3%					
Nelson Mandela Bay	(5.4%)		(1.8%)		13.5%		44.5%		15.5%					
City of Tshwane	(22.8%)		33.9%		(21.8%)		30.8%		15.7%					
<b>Total</b>	<b>11.0%</b>		<b>30.5%</b>		<b>23.2%</b>		<b>16.6%</b>		<b>16.5%</b>					

Source: National Treasury Local Government database

### Metros Debtors Age Analysis By Customer Group as at 30 September 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	%	Written Off to Debtors	%	ito Council Policy	%
Organs of State	607 994	24.1%	(21 024)	(0.8%)	613 000	24.3%	1 325 774	52.5%	2 525 745	3.0%	-	-	482 083	19.1%
Commercial	5 657 549	37.0%	983 410	6.4%	487 126	3.2%	8 167 025	53.4%	15 295 110	18.0%	-	-	1 150 194	7.5%
Households	8 388 748	12.9%	3 527 286	5.4%	2 598 158	4.0%	50 757 182	77.8%	65 271 374	77.0%	197 771	0.3%	9 151 573	14.0%
Other	52 208	3.1%	65 729	3.8%	30 797	1.8%	1 565 405	91.3%	1 714 139	2.0%	(123 568)	(7.2%)	267 280	15.6%
<b>Total</b>	<b>14 706 500</b>	<b>17.3%</b>	<b>4 555 400</b>	<b>5.4%</b>	<b>3 729 081</b>	<b>4.4%</b>	<b>61 815 387</b>	<b>72.9%</b>	<b>84 806 368</b>	<b>100.0%</b>	<b>74 203</b>	<b>0.1%</b>	<b>11 051 130</b>	<b>13.0%</b>

Source: National Treasury Local Government database

## 11. Debtors' age analysis for secondary cities

### Secondary cities Debtors Age Analysis as at 30 September 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	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
City of Matlosana	201 323	6.4%	122 868	3.9%	125 542	4.0%	2 705 117	85.7%	3 154 850	11.2%	-	-	-	-
City of Mbombela	146 190	35.9%	571	0.1%	50 811	12.5%	210 002	51.5%	407 574	1.4%	-	-	-	-
Drakenstein	193 403	47.6%	29 871	7.4%	14 261	3.5%	168 867	41.6%	406 402	1.4%	-	-	-	-
Emalaheni (MP)	(82 328)	(2.3%)	196 011	5.4%	143 071	3.9%	3 383 857	93.0%	3 640 611	12.9%	-	-	-	-
Emfuleni	373 474	5.5%	241 874	3.6%	227 529	3.4%	5 938 655	87.6%	6 781 532	24.0%	-	-	-	-
George	85 093	37.8%	13 196	5.9%	5 363	2.4%	121 616	54.0%	225 268	0.8%	6 099	2.7%	-	-
Gov an Mbeki	144 234	10.1%	83 951	5.9%	48 347	3.4%	1 149 014	80.6%	1 425 547	5.0%	-	-	-	-
J B Marks	95 825	20.5%	40 687	8.7%	18 870	4.1%	311 035	66.7%	466 416	1.7%	-	-	-	-
Madibeng	99 956	5.7%	65 100	3.7%	67 545	3.9%	1 521 655	86.7%	1 754 255	6.2%	-	-	-	-
Matjhabeng	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Mogale City	194 418	13.5%	52 083	3.6%	52 371	3.6%	1 146 572	79.3%	1 445 444	5.1%	-	-	-	-
Msunduzi	591 141	19.0%	54 327	1.8%	77 858	2.5%	2 389 437	76.8%	3 112 763	11.0%	-	-	1 388 054	44.6%
New castle	119 340	9.5%	67 355	5.4%	35 227	2.8%	1 030 267	82.3%	1 252 188	4.4%	30 953	2.5%	-	-
Polokwane	4 939	0.5%	68 796	6.8%	40 032	4.0%	893 094	88.7%	1 006 861	3.6%	-	-	-	-
Rustenburg	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sol Plaatje	126 208	5.6%	60 886	2.7%	226 223	10.1%	1 824 810	81.5%	2 238 126	7.9%	-	-	561 605	25.1%
Stellenbosch	80 339	30.9%	42 765	16.4%	5 017	1.9%	132 090	50.8%	260 211	0.9%	-	-	-	-
Steve Tshwete	2 720	3.1%	57 996	66.1%	(9 774)	(11.1%)	36 828	42.0%	87 771	0.3%	-	-	-	-
uMhlathuze	357 560	59.8%	48 813	8.2%	12 869	2.2%	178 872	29.9%	598 115	2.1%	-	-	-	-
<b>Total</b>	<b>2 733 835</b>	<b>9.7%</b>	<b>1 247 148</b>	<b>4.4%</b>	<b>1 141 163</b>	<b>4.0%</b>	<b>23 141 788</b>	<b>81.9%</b>	<b>28 263 934</b>	<b>100.0%</b>	<b>37 052</b>	<b>0.1%</b>	<b>1 949 660</b>	<b>6.9%</b>

Source: National Treasury Local Government database

### Secondary cities Debtors Age Analysis By Customer Group as at 30 September 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	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Organs of State	239 438	10.8%	160 015	7.2%	270 025	12.2%	1 541 553	69.7%	2 211 030	7.8%	-	-	239 609	10.8%
Commercial	1 176 220	30.2%	352 669	9.1%	190 150	4.9%	2 170 390	55.8%	3 889 429	13.8%	32	-	204 219	5.3%
Households	1 266 294	6.1%	713 585	3.4%	659 873	3.2%	18 277 749	87.4%	20 917 501	74.0%	17 925	0.1%	1 362 552	6.5%
Other	51 883	4.2%	20 880	1.7%	21 115	1.7%	1 152 096	92.5%	1 245 975	4.4%	19 095	1.5%	143 279	11.5%
<b>Total</b>	<b>2 733 835</b>	<b>9.7%</b>	<b>1 247 148</b>	<b>4.4%</b>	<b>1 141 163</b>	<b>4.0%</b>	<b>23 141 788</b>	<b>81.9%</b>	<b>28 263 934</b>	<b>100.0%</b>	<b>37 052</b>	<b>0.1%</b>	<b>1 949 660</b>	<b>6.9%</b>

Source: National Treasury Local Government database

## 12. Collection rates

### National collection rate as at 30 September 2018

	Main appropriation	First Quarter 2018/19 Actual	Year to date: 30 September 2018 Actual
<b>R thousands</b>			
Collection Rate	90.4%	83.3%	83.3%
Property rates	91.4%	77.4%	77.4%
Service charges - Total	90.9%	87.0%	87.0%
Service charges - electricity revenue	93.6%	92.6%	92.6%
Service charges - water revenue	86.8%	77.9%	77.9%
Service charges - sanitation revenue	84.5%	63.7%	63.7%
Service charges - refuse revenue	88.5%	72.0%	72.0%
Service charges - other	85.2%	474.0%	474.0%
Interest earned - outstanding debtors	63.5%	55.3%	55.3%

Source: National Treasury Local Government database

### Metros collection rate as at 30 September 2018

	Main appropriation	First Quarter 2018/19 Actual	Year to date: 30 September 2018 Actual
<b>R thousands</b>			
Collection Rate	92.7%	94.3%	94.3%
Property rates	93.8%	90.4%	90.4%
Service charges - Total	93.0%	96.9%	96.9%
Service charges - electricity revenue	95.2%	100.7%	100.7%
Service charges - water revenue	90.3%	93.2%	93.2%
Service charges - sanitation revenue	85.0%	67.5%	67.5%
Service charges - refuse revenue	93.4%	84.7%	84.7%
Service charges - other	66.0%	-	-
Interest earned - outstanding debtors	65.0%	68.8%	68.8%

Source: National Treasury Local Government database

### Secondary cities collection rate as at 30 September 2018

	Main appropriation	First Quarter 2018/19 Actual	Year to date: 30 September 2018 Actual
<b>R thousands</b>			
Collection Rate	87.7%	61.3%	61.3%
Property rates	88.6%	58.5%	58.5%
Service charges - Total	87.9%	63.7%	63.7%
Service charges - electricity revenue	88.2%	68.9%	68.9%
Service charges - water revenue	87.7%	52.6%	52.6%
Service charges - sanitation revenue	84.7%	50.0%	50.0%
Service charges - refuse revenue	86.1%	45.7%	45.7%
Service charges - other	277.4%	-	-
Interest earned - outstanding debtors	78.6%	26.9%	26.9%

Source: National Treasury Local Government database



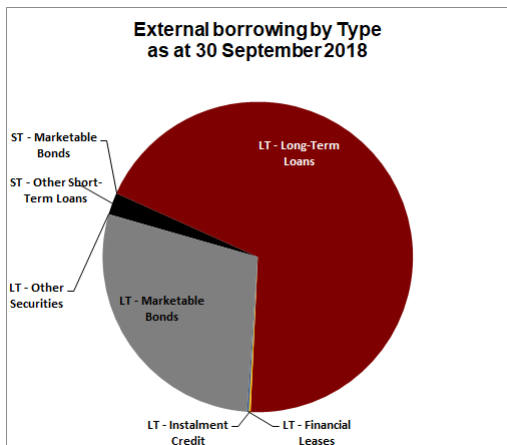
### 13. Aggregated municipal creditors age analysis

#### Creditors Age Analysis as at 30 September 2018

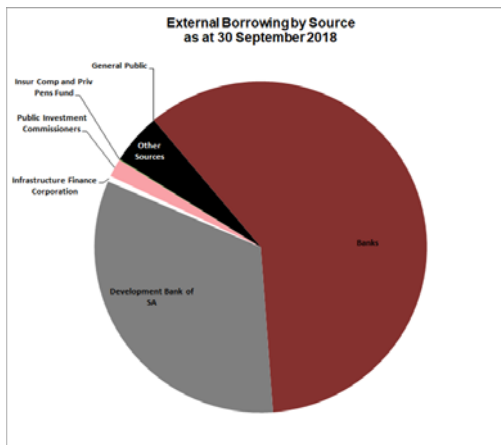
R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Bulk Electricity	7 146 449	31.0%	1 109 762	4.8%	2 014 041	8.7%	12 792 095	55.5%	23 062 346	45.5%
Bulk Water	1 873 738	20.6%	191 606	2.1%	631 294	6.9%	6 401 037	70.4%	9 097 674	18.0%
PAYE deductions	539 791	75.5%	16 831	2.4%	22 452	3.1%	135 864	19.0%	714 937	1.4%
VAT (output less input)	44 776	76.9%	(12)	(0.0%)	4 131	7.1%	9 359	16.1%	58 255	0.1%
Pensions / Retirement	456 706	71.6%	12 341	1.9%	4 003	0.6%	165 128	25.9%	638 177	1.3%
Loan repayments	248 868	23.1%	11 861	1.1%	303 311	28.1%	515 238	47.7%	1 079 279	2.1%
Trade Creditors	6 291 310	66.2%	493 388	5.2%	629 167	6.6%	2 093 930	22.0%	9 507 794	18.8%
Auditor-General	47 785	35.3%	8 779	6.5%	1 042	0.8%	77 607	57.4%	135 213	0.3%
Other	4 150 370	65.2%	239 243	3.8%	127 777	2.0%	1 844 607	29.0%	6 361 997	12.6%
<b>Total</b>	<b>20 799 793</b>	<b>41.1%</b>	<b>2 083 797</b>	<b>4.1%</b>	<b>3 737 218</b>	<b>7.4%</b>	<b>24 034 865</b>	<b>47.5%</b>	<b>50 655 673</b>	<b>100.0%</b>
<b>Per Province</b>										
Eastern Cape	810 243	59.0%	110 942	8.1%	(17 731)	(1.3%)	470 238	34.2%	1 373 692	2.7%
Free State	873 119	6.8%	469 641	3.7%	558 389	4.3%	10 957 033	85.2%	12 858 183	25.4%
Gauteng	13 133 900	82.9%	484 126	3.1%	1 679 094	10.6%	541 092	3.4%	15 838 212	31.3%
Kwazulu-Natal	3 282 324	64.6%	160 025	3.2%	447 233	8.8%	1 194 539	23.5%	5 084 121	10.0%
Limpopo	310 281	13.5%	104 281	4.5%	219 299	9.6%	1 662 435	72.4%	2 296 296	4.5%
Mpumalanga	1 169 404	14.0%	529 181	6.3%	553 212	6.6%	6 104 649	73.1%	8 356 447	16.5%
North West	437 924	15.4%	172 077	6.1%	223 693	7.9%	2 012 835	70.7%	2 846 529	5.6%
Northern Cape	203 831	14.8%	41 592	3.0%	68 777	5.0%	1 067 304	77.3%	1 381 505	2.7%
Western Cape	578 767	93.3%	11 930	1.9%	5 253	0.9%	24 739	4.0%	620 688	1.2%
<b>Total</b>	<b>20 799 793</b>	<b>41.1%</b>	<b>2 083 797</b>	<b>4.1%</b>	<b>3 737 218</b>	<b>7.4%</b>	<b>24 034 865</b>	<b>47.5%</b>	<b>50 655 673</b>	<b>100.0%</b>

Source: National Treasury Local Government database

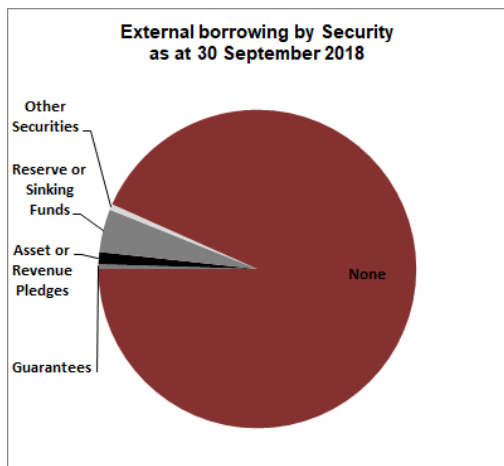
## 14. Borrowing instruments



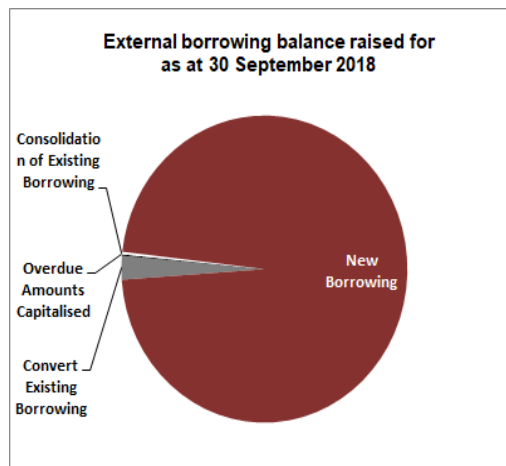
Type	Balance (R'000)
ST - Bank Overdraft	
ST - Other Short-Term Loans	1 500 000
ST - Marketable Bonds	1 046
ST - Non-Marketable Bonds	
ST - Other Securities	
LT - Long-Term Loans	45 159 054
LT - Instalment Credit	122 958
LT - Financial Leases	116 673
LT - Marketable Bonds	18 538 686
LT - Non-Marketable Bonds	
LT - Other Securities	3 000
<b>Total</b>	<b>65 441 417</b>



Source	Balance (R'000)
General Public	1 284
Banks	39 218 030
Development Bank of SA	21 384 429
Infrastructure Finance Corporation	366 512
Public Investment Commissioners	1 158 440
Insur Comp and Priv Pens Fund	55 829
Municipal Pension Funds	
Other Public Pension Funds	
Unit Trusts	
Internal Funds	
Other Sources	3 256 893
<b>Total</b>	<b>65 441 417</b>

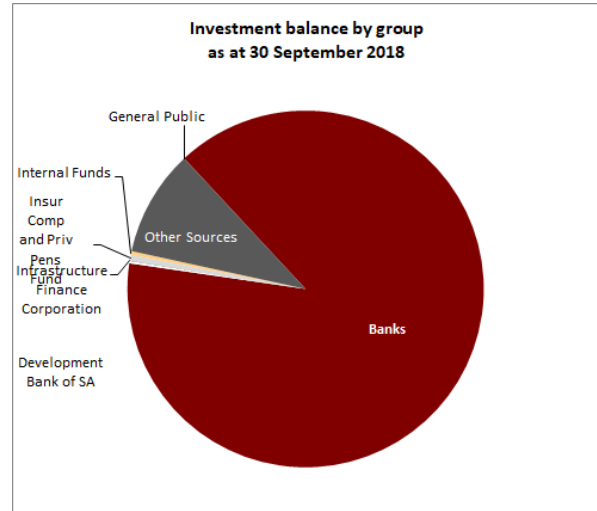
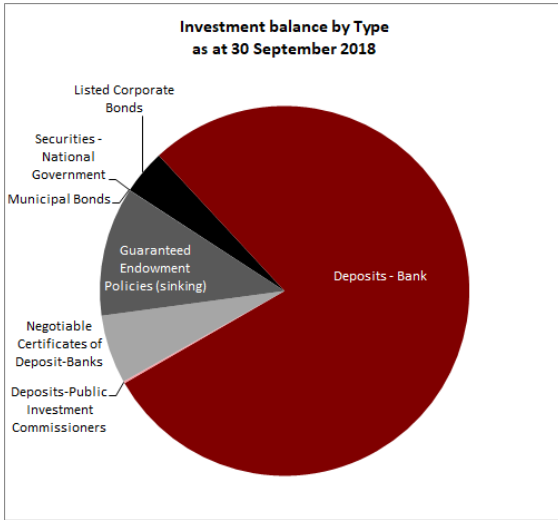


Security	Balance (R'000)
Guarantees	317 430
Asset or Revenue Pledges	802 982
Bond Insurance	
Reserve or Sinking Funds	2 865 058
Other Securities	376 972
None	61 078 975
<b>Total</b>	<b>65 441 417</b>



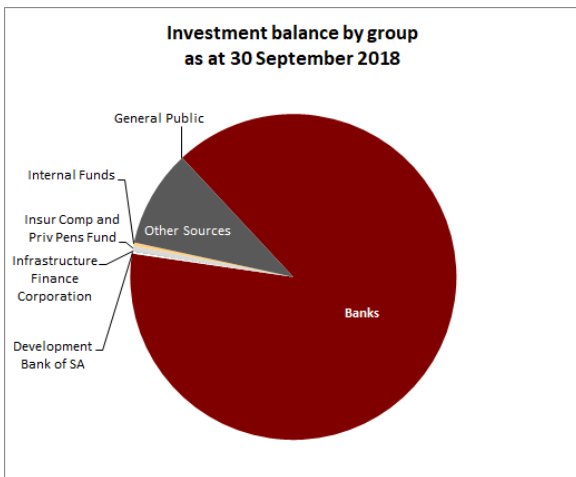
Raised For	Balance (R'000)
Convert Existing Borrowing	1 645 160
Overdue Amounts Capitalised	89 016
Consolidation of Existing Borrowing	182 399
New Borrowing	63 524 842
Bridging Finance	
<b>Total</b>	<b>65 441 417</b>

## 15. Investment instruments



Type	Balance (R'000)
Securities - National Government	3 367
Listed Corporate Bonds	1 380 568
Deposits - Bank	27 736 627
Deposits-Public Investment Commissioners	60 423
Deposits-Corporation for Public Deposits	
Bankers Acceptance Certificates	
Negotiable Certificates of Deposit-Banks	2 119 853
Guaranteed Endowment Policies (sinking)	3 989 293
Repurchase Agreements - Banks	
Municipal Bonds	711
<b>Total</b>	<b>35 290 842</b>

Committed	Balance (R'000)
Legally Committed	15 241 319
Self Imposed Committed	3 117 780
Not Committed	16 931 741
<b>Total</b>	<b>35 290 840</b>



Group	Balance (R'000)
General Public	4 227
Banks	31 493 248
Development Bank of SA	77 140
Infrastructure Finance Corporation	9 173
Public Investment Commissioners	
Insur Comp and Priv Pens Fund	186 041
Municipal Pension Funds	
Other Public Pension Funds	
Unit Trusts	
Internal Funds	116 103
Other Sources	3 404 908
<b>TOTAL</b>	<b>35 290 840</b>

## 16. Conditional grants transfers, payments and expenditure as at 30 September 2018

### CONSOLIDATION FOR ALL MUNICIPALITIES

	Division of revenue Act No. 10 of 2017	Adjustment (Mid year)	Other Adjustments	Total Available 2018/19	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 2018	Actual expenditure by municipalities by 30 September 2018	Actual expenditure National Department	Actual expenditure by municipalities	Actual expenditure National Department	Actual expenditure by municipalities	Exp as % of Allocation National Department	Exp as % of Allocation by municipalities	Total Available 2018/19	YTD expenditure by municipalities	
<b>R thousands</b>																	
Direct Transfers	31 462 173	-	-	31 462 173	10 788 676	9 804 815	3 595 263	4 010 750	3 595 263	4 010 750	-	-	11.4%	12.7%	-	-	-
Infrastructure	29 908 213	-	-	29 908 213	9 958 289	8 988 280	3 297 622	3 691 295	3 297 622	3 691 295	-	-	11.0%	12.3%	-	-	-
Municipal Infrastructure Grant	15 287 685	-	-	15 287 685	6 153 399	5 771 979	2 100 514	2 595 404	2 100 514	2 595 404	-	-	13.7%	17.0%	-	-	-
Public Transport Infrastructure Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Transport Network Grant	6 253 669	-	-	6 253 669	1 129 965	927 917	447 014	237 325	447 014	237 325	-	-	7.1%	3.8%	-	-	-
Integrated National Electrification Programme (Municipal) Grant	1 904 477	-	-	1 904 477	520 075	520 075	295 880	263 674	295 880	263 674	-	-	15.5%	13.8%	-	-	-
Neighbourhood Development Partnership Grant (Capital Grant)	601 867	-	-	601 867	316 578	212 417	49 350	37 020	49 350	37 020	-	-	8.2%	6.2%	-	-	-
2010 FIFA World Cup Stadiums Development Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rural Road Assets Management Systems Grant	107 533	-	-	107 533	75 276	75 276	14 315	6 812	14 315	6 812	-	-	13.3%	6.3%	-	-	-
Municipal Drought Relief Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipal Water Infrastructure Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rural Household Infrastructure Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipal Disaster Recovery Grant	21 317	-	-	21 317	21 317	21 317	-	-	-	-	-	-	-	-	-	-	-
Integrated City Development Grant	293 609	-	-	293 609	-	-	-	-	-	-	-	-	-	-	-	-	-
Regional Bulk Infrastructure Grant (Schedule 5B)	1 957 000	-	-	1 957 000	817 824	549 444	207 309	195 962	207 309	195 962	-	-	10.6%	10.0%	-	-	-
Water Services Infrastructure Grant (Schedule 5B)	3 481 056	-	-	3 481 056	923 855	909 855	183 240	304 310	183 240	304 310	-	-	5.3%	8.7%	-	-	-
<b>Capacity and Others</b>	<b>1 553 960</b>	<b>-</b>	<b>-</b>	<b>1 553 960</b>	<b>830 387</b>	<b>816 535</b>	<b>297 641</b>	<b>319 455</b>	<b>297 641</b>	<b>319 455</b>	<b>-</b>	<b>-</b>	<b>19.2%</b>	<b>20.6%</b>	<b>-</b>	<b>-</b>	<b>-</b>
2010 FIFA World Cup Host City Operating Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Restructuring Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Local Government Financial Management Grant	504 566	-	-	504 566	504 566	495 405	94 239	92 105	94 239	92 105	-	-	18.7%	18.3%	-	-	-
Municipal Systems Improvement Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Expanded Public Works Programme Integrated Grant (Municipality)	692 878	-	-	692 878	172 328	170 637	171 066	197 986	171 066	197 986	-	-	24.7%	28.6%	-	-	-
Infrastructure Skills Development Grant	141 492	-	-	141 492	63 993	63 993	25 562	16 025	25 562	16 025	-	-	18.1%	11.3%	-	-	-
Water Services Operating Subsidy Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy Efficiency and Demand Side Management	215 024	-	-	215 024	89 500	86 500	6 774	13 340	6 774	13 340	-	-	3.2%	6.2%	-	-	-
Municipal Disaster Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2013 Africa Cup of Nations Host City Operating Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2014 African Nations Championship Host City Operating Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Transport Network Operations Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipal Human Settlements Capacity Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipal Demarcation Transition Grant (Schedule 5B)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Indirect Transfers</b>	<b>6 895 597</b>	<b>-</b>	<b>-</b>	<b>6 895 597</b>	<b>3 348 217</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Infrastructure</b>	<b>6 780 481</b>	<b>-</b>	<b>-</b>	<b>6 780 481</b>	<b>3 289 169</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Regional Bulk Infrastructure Grant	2 880 922	-	-	2 880 922	1 555 212	-	-	-	-	-	-	-	-	-	-	-	-
Integrated National Electrification Programme (Eskom) Grant	3 262 031	-	-	3 262 031	1 354 753	-	-	-	-	-	-	-	-	-	-	-	-
Neighbourhood Development Partnership Grant (Technical Assistance)	29 353	-	-	29 353	13 981	-	-	-	-	-	-	-	-	-	-	-	-
Backlogs in Water and Sanitation at Clinics and Schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Backlogs in the Electrification of Clinics and Schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rural Household Infrastructure Grant (Indirect)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipal Water Infrastructure Grant (Indirect)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bucket Eradication Programme Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant (Schedule 6B)	608 175	-	-	608 175	365 223	-	-	-	-	-	-	-	-	-	-	-	-
<b>Capacity and Others</b>	<b>115 116</b>	<b>-</b>	<b>-</b>	<b>115 116</b>	<b>59 048</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Energy Efficiency and Demand Side Management (Eskom)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Services Operating Subsidy Grant (Indirect)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipal Systems Improvement Grant (Schedule 6B)	115 116	-	-	115 116	59 048	-	-	-	-	-	-	-	-	-	-	-	-
Municipal Demarcation Transition Grant (Schedule 6B)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>38 357 770</b>	<b>-</b>	<b>-</b>	<b>38 357 770</b>	<b>14 136 893</b>	<b>9 804 815</b>	<b>3 595 263</b>	<b>4 010 750</b>	<b>3 595 263</b>	<b>4 010 750</b>	<b>-</b>	<b>-</b>	<b>9.4%</b>	<b>10.5%</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Grants excluded from the publication</b>	<b>11 306 137</b>	<b>-</b>	<b>-</b>	<b>11 306 137</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>683 654</b>	<b>-</b>	<b>683 654</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>
Urban Settlement Development Grant	11 306 137	-	-	11 306 137	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance Management Grant: Technical Programme	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>49 663 907</b>	<b>-</b>	<b>-</b>	<b>49 663 907</b>	<b>14 136 893</b>	<b>9 804 815</b>	<b>3 595 263</b>	<b>4 694 404</b>	<b>3 595 263</b>	<b>4 694 404</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>