



national treasury

Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

MEDIA STATEMENT

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

FOR THE PERIOD: 1 JULY 2018 – 30 JUNE 2019

National Treasury has today released local government's revenue and expenditure as well as spending on conditional grants for the fourth quarter of the 2018/19 financial year. The data presented in this report covers the fourth quarter of the municipal financial year ending on 30 June 2019.

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

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

KEY TRENDS:

Aggregate trends

1. As at 30 June 2019, municipalities spent 87.9 per cent or R391.8 billion of the total adjusted budget of R445.7 billion. In respect of revenue, aggregated billing and other revenue amounts to 92.1 per cent or R404.7 billion of the total adjusted revenue budget of R439.5 billion.
2. Capital expenditure amounts to R55.4 billion or 75.3 per cent of the adjusted capital budget of R73.6 billion.
3. The adjusted operating expenditure budget amounts to R372.2 billion, of which R336.4 billion or 90.4 per cent was spent by 30 June 2019.
4. In terms of the budgeted monthly statements in support of the adjusted budgets, municipalities reported the following performance:
 - **Revenue collection** – 3.7 per cent or R13.5 billion under performance against budgeted forecasts;
 - **Operational expenditure** – 8.6 per cent or R31.7 billion under performance against budgeted forecasts; and



- **Capital expenditure** – 24.3 per cent or R17.8 billion under performance against budgeted forecasts.
5. Municipalities have adjusted the budget for salaries and wages expenditure to R113 billion, R0.6 billion less than the adopted budget of R113.6 billion for the 2018/19 municipal financial year. There is a 6.9 per cent growth on expenditure of salaries and wages from quarter 4 in 2017/18 to the same period in the current year.
 6. Metropolitan municipalities achieved 94.8 per cent or R245.5 billion of billed and other revenue of the total adjusted revenue budget of R259 billion.
 7. Aggregated year-to-date total expenditure for metros amounts to R235.5 billion or 92 per cent of their adjusted budget expenditure of R256.1 billion. On average, this represents an annual improvement of 16.6 per cent when compared to the fourth quarter of 2017/18.
 8. Aggregated year-to-date total operating expenditure for metros amounts to R206 billion or 94.5 per cent of their adjusted budgeted operational expenditure of R218 billion.
 9. The adjusted capital budget for metros in the 2018/19 financial year is R38.1 billion of which 77.5 per cent or R29.6 billion has been spent as at 30 June 2019.
 10. In aggregate, metropolitan municipalities recorded an under performance of 1.2 per cent or R2.6 billion on revenue collection, an under performance of 5 per cent or R10.9 billion on operational expenditure and 24.1 per cent under performance or R9.4 billion on capital expenditure.
 11. As shown below, when billed revenue is measured against their actual expenditure, the performance of metros shows surpluses for all trading services for the fourth quarter 2018/19. This does not take into account actual collections:
 - Billed water revenue totaled R30.1 billion against expenditure of R28.5 billion;
 - Billed electricity revenue totaled R74.6 billion against expenditure of R68.3 billion;
 - Billed waste water management revenue totaled R12.1 billion against expenditure of R7.6 billion, and
 - Billed waste management revenue totaled R9.3 billion against expenditure R6.9 billion.
 12. The performance of secondary cities against the adjusted budget for the four core services also shows surpluses for the fourth quarter of 2018/19. This excludes actual collections:
 - Billed water revenue totaled R6.9 billion against expenditure of R5.9 billion;
 - Billed electricity revenue totaled R18.8 billion against expenditure of R14.5 billion;
 - Billed waste water management revenue totaled R2.7 billion against expenditure of R1.7 billion; and
 - Billed waste management revenue totaled R2.3 billion against expenditure of R1.8 billion.
 13. As at 30 June 2019, the aggregated revenue for secondary cities is 90.1 per cent or R54.6 billion of their total adjusted revenue budget of R60.6 billion. A year-on-year comparison shows that total billed revenue on average has increased by 2.1 per cent despite high fluctuations in the reporting.
 14. The year-to-date operating expenditure level of the secondary cities is 85.7 per cent or R46.6 billion of the total adjusted operating expenditure budget of R54.3 billion for the 2018/19 financial year.
 15. Capital spending levels are low at an average of 72.1 per cent or R6.5 billion of the adjusted capital budget of R9 billion. Low capital spending has



potentially serious implications for the government's ability to meet the targets for expanded access to service delivery and job creation.

16. Secondary cities reported an under performance of 7.7 per cent or R4 billion when measured against monthly budgeted billed revenue, while there is an under performance of 13.7 per cent or R7.4 billion on operational expenditure and R2.1 billion or 24.5 per cent on capital expenditure.
17. Aggregate municipal consumer debts amounted to R165.5 billion (compared to R143.2 billion reported in the fourth quarter of 2017/18) as at 30 June 2019. A total amount of R4.2 billion has been written off as bad debt. Government accounts for 6.2 per cent or R10.3 billion. Similar as in the previous financial years the households still represent the largest component of debt owed to municipalities at 71.7 per cent or R118.6 billion.
18. It needs to be acknowledged that not all the outstanding debt of R165.5 billion is realistically collectable as these amounts are inclusive of debt older than 90 days (historic debt that has accumulated over an extended period), interest on arrears and other recoveries.
19. The actual debt owed to municipalities for less than 90 days amounts to R29.6 billion. This should not be interpreted that the National Treasury by implication suggests that the balance must be written-off by municipalities.
20. Metropolitan municipalities are owed R82.2 billion (R76.9 billion reported in the fourth quarter of 2017/18) in outstanding debt as at 30 June 2019.
21. Households in the metropolitan areas are reported to account for R63.5 billion or 77.3 per cent of outstanding debt, followed by businesses which account for R14.1 billion or 17.1 per cent. Debt owed by government agencies is approximately R2.7 billion or 3.3 per cent of the total outstanding debt owed to metropolitan municipalities.
22. As at 30 June 2019 secondary cities are owed R35.4 billion. This represents an increase of 38.3 per cent from the R25.6 billion reported in the fourth quarter of 2017/18.
23. The creditors' age analysis shows that R60.2 billion is owed by municipalities as at 30 June 2019; an increase of R9.1 billion when compared to the R51.1 billion reported in the fourth quarter of 2017/18.
24. Municipalities in the Free State have the highest percentage of outstanding creditors greater than 90 days at 89.3 per cent, followed by Northern Cape at 76.7 per cent and Mpumalanga at 75.5 per cent. An increase in outstanding creditors could be an indication that municipalities are experiencing liquidity and cash challenges and consequently are delaying the settlement of their outstanding accounts.
25. The aggregated year-to-date actual collection rate is 88.9 per cent compared to an adjusted budgeted collection rate of 88.9 per cent. This indicates that the collection rate was on target. However, the budgeted and actual collection rate is below the 95 per cent norm.
26. The metros budgeted for an adopted collection rate of 92.7 per cent which was adjusted to 91.4 per cent and achieved an actual collection of 96.3 per cent which is 1.3 per cent above the 95 per cent norm and 4.9 per cent above the adjusted budgeted collection rate.
27. The secondary cities reported 73.7 per cent collection against an adjusted collection rate of 81.9 per cent which is 8.2 per cent below the adjusted collection rate. This is far below the norm of 95 per cent and is a significant risk to the liquidity and operations of these municipalities.
28. The total balance on borrowing for all municipalities equates to R67.5 billion as at 30



June 2019. This includes long-term loans of R49 billion and long-term marketable bonds of R18.3 billion. The balance represents other short and long-term financing instruments.

29. A total of 186 municipalities reported on 346 borrowing instruments. 103 municipalities reported that they have no loans.
30. A total of 178 municipalities reported on 2 559 investment instruments.
31. As at 30 June 2019 the closing balance for investments made by municipalities equates to R35.6 billion. Investments include bank deposits of R27.3 billion, guaranteed endowment policies (sinking funds) of R4.7 billion, negotiable certificates of deposits at banks of R2.2 billion, listed corporate bonds of R1.4 billion and some smaller investments.

Over- and underspending

32. Underspending of R57.8 billion or 13 per cent of municipalities' total adjusted expenditure budgets was reported. Compared to the R66.8 billion recorded, as under spending in 2017/18, there has been a decrease of R9 billion year-on-year. The over- and underspending can be summarised as follows:

Analysis of Over and Under spending of expenditure for 2015/16 - 2018/19

R thousands	2015/16			2016/17			2017/18			2018/19		
	(Over)	Under	Nett	(Over)	Under	Nett	(Over)	Under	Nett	(Over)	Under	Nett
Total	(3 079 327)	43 699 930	40 620 603	(1 766 257)	53 093 175	51 326 919	(22 626 540)	66 833 502	44 206 962	(3 843 598)	57 804 639	53 961 040
Capital	(1 037 171)	13 408 789	12 371 618	(1 389 980)	15 828 308	14 438 328	(8 186 799)	20 812 583	12 625 783	(836 236)	18 982 576	18 146 340
Operating	(3 053 249)	31 302 234	28 248 985	(1 482 741)	38 371 331	36 888 591	(15 108 441)	46 689 620	31 581 179	(4 871 939)	40 686 639	35 814 700

Source: National Treasury Local Government database

- Aggregate overspending of the adjusted operating budget – R4.9 billion or 1.3 per cent;
- Aggregate underspending of the adjusted operating budget – R40.7 billion or 10.9 per cent;
- Aggregate overspending of the adjusted capital budget – R836 million or 1.1 per cent;
- Aggregate underspending of the adjusted capital budget – R19 billion or 25.8 per cent;
- Aggregate underspending of the revised conditional grants allocation – R7.1 billion or 20.8 per cent; and
- Aggregate overspending of the conditional grants allocation – R264 million or 0.8 per cent.

33. Note that the aggregation of the capital and operating budgets will result in a different outcome to that of analysing them separately.
34. The biggest contributor to overspending on the conditional grant framework is informed by the Mpumalanga and Northern Cape provinces with 4 and 1.2 per cent respectively. This represents a net underspend of R6.8 billion for the financial year.

Conditional Grant performance

35. Expenditure on conditional grants for the fourth quarter of the 2018/19 financial year indicated R27.2 billion or 80.1 per cent of the transferred R33.6 billion was spent by municipalities as at 30 June 2019 (a 6.5 per cent and 6.1 per cent decrease from the 86.7 per cent achieved in 2016/17 and 86.2 per cent achieved in 2017/18 respectively).

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As a norm, the fourth quarter performance, similarly to all quarterly performance reports, excludes indirect grants because performance of these type of grants recorded in the books of national departments administering the grants on behalf of municipalities.

36. The best performing province was Mpumalanga, which reported overall expenditure of R2.9 billion or 94.4 per cent of the R3 billion transferred to Mpumalanga municipalities, followed by Limpopo, KwaZulu-Natal, Northern and Eastern Cape provinces with all attaining expenditure above 80 per cent, a regression from 2017/18 wherein the three provinces' expenditure was above 90 per cent of total transfers.
37. The municipalities in Western Cape and Free State provinces did not perform so well, with respective expenditures at 73.5 per cent and 73 per cent of transferred funds respectively. The two provinces have somewhat regressed from previous years, given in the past municipalities in these provinces were able to spend on average more than 80 per cent of their allocated and transferred conditional grants.
38. The poorest performing province in 2018/19 was Gauteng, which recorded expenditure of 61.5 per cent of the R3.7 billion transferred to municipalities in the province. North West municipalities are the second worst performing municipalities (previously poorest performing province in 2016/17 and 2017/18). From the R3.2 billion transferred to North West municipalities, they only managed to spend just over R2 billion or 64.1 per cent of it. A similar trend was observed in the 2017/18 financial year.

Non-Infrastructure Conditional Grants Expenditure as at 30 June 2019

39. Under the capacity building conditional grants, the best performing grant was the Expanded Public Works Programme (EPWP) integrated grant for municipalities, which had 100 per cent expenditure for the third consecutive year. The local government Financial Management Grant (FMG) and Infrastructure Skills Development Grant (ISDG) also performed very well as they all reported expenditure of above 90 per cent (96.8 per cent and 94.2 per cent respectively) of total transferred amounts.
40. The Energy Efficiency Demand Side Management (EEDSM) grant and Rural Roads Asset Management Systems (RRAMS) grant also performed relatively well, with reported expenditures of 83.2 per cent and 82.6 per cent respectively.
41. The poorest performing grant was the Municipal Systems Improvement Grant (MSIG), which reported expenditure of a paltry 17 per cent or R3.9 million from the allocated amount of R23.2 million to assist municipalities to perform their functions and stabilize institutional and governance systems as required in the Municipal Systems Act and related local government legislation.
42. The poor performance can be attributed to the fact that the MSIG is an indirect allocation, and only R23.2 million against the total allocation of R115 million was converted from Schedule 6, Part B (indirect) to Schedule 5, Part B in February 2019 and transferred to recipient municipalities in March 2019.

Infrastructure Conditional Grants Expenditure as at 30 June 2019

43. From an infrastructure conditional grants perspective, the best performing grants were again in 2018/19 the MIG and INEP municipal grant with expenditure at 92.7 per cent and 87.2 per cent respectively. However, both MIG and INEP regressed, given expenditure against total transferred funds was at 94.2 per cent and 90.2 per cent in 2017/18 respectively. The RBIG also performed well with expenditure of 82.7 per cent, a notable improvement from the 66.3 per cent achieved in the same period last year. The MIG is the biggest and best performing local government conditional grant for a second year running.
44. The RBIG and Rural Roads Asset Management Systems (RRAMS) grants also



performed relatively well, with reported expenditures of 83.3 per cent and 82.6 per cent respectively on the intensive nature and complexity of infrastructure rolled out using these grants.

45. The NDPG and WSIG also performed relatively well as the aggregated expenditure as reported by municipalities was at R445.4 million or 76.5 per cent and R3.1 billion or 66.7 per cent of the transferred amounts of R569.1 million and R4.7 billion respectively. This is a regression from the same period last year, where expenditure for NDPG and WSIG was at 78 per cent and 78.7 per cent of the transferred funds in 2017/18.
46. The Public Transport Network Grant (PTNG) performed unsatisfactory as only 61.7 per cent or R3.8 billion of the transferred R6.2 billion was spent by municipalities, leaving a staggering R2.4 billion remaining unspent as at the end of the 2018/19 financial year. This is a regression from the R4.4 billion or 72.4 per cent spent of the R6.1 billion transferred to municipalities in 2017/18.
47. A variety of factors may be a huge contributing factor to the underspending on conditional grants, given the number of municipalities that are considered to be either in distress or dysfunctional by both DCoG and National Treasury.
48. In 2018/19, the TOs were responsible for managing indirect grants which include the Regional Bulk Infrastructure Grant, Water Services Infrastructure Grant, Eskom's Integrated National Electrification Programme grant, National Treasury's Neighbourhood Development Partnership Grant, and Municipal Systems Improvement Grant. Performance monitoring for these grants are not included as part of the section 71 publications because municipalities are not the recipients of the allocated funds (allocations in-kind).

Roll-Overs from 2017/18 to 2018/19 Conditional Grants Expenditure as at 30 June 2019

49. National Treasury from municipalities' requested roll-over of R3.2 billion only approved a roll-over amount of R828.3 million from the 2017/18 to the 2018/19 financial year. This is a further notable reduction in the amount approved for roll-over from previous years owing to the stringent roll-over criteria National Treasury is employing to encourage municipalities to spend their grant allocations in the allocated timeframe.
50. The roll-over amount is mainly made up of infrastructure grants in the form of MIG (R248.4 million), WSIG (R139.9 million), PTNG (R106.4 million), Urban Settlements Development Grant (R79.7 million), INEP (R59.3 million) and RBIG (R60.8 million).
51. The aggregated reported expenditure on the rolled over funds by municipalities in the fourth quarter of 2018/19 was an improved 52.7 per cent or R436.9 million from the approved roll-over of R828.3 million, when compared to the meagre R236.1 million or 29 per cent of the roll-over amount of R814.1 million in 2017/18. The low expenditure on approved roll-overs can be attributed to poor monitoring by Transferring Officers and non-reporting on municipalities' part, to that end municipalities are encouraged to report on approved roll-overs and Transferring Officers are implored to monitor such approved roll-overs. The expenditure figures are likely to improve in their 2018 pre-audited Annual Financial Statements to be submitted to the Auditor General by 31 August 2019.
52. This is a notable improvement from the same period last year, but still of much concern given these were funds allocated in 2017/18 and approved for roll-over into the 2018/19 financial year. The expenditure or reporting of expenditure on rolled over unspent conditional grants (especially infrastructure) continues to be a going concern as this paints a picture of municipalities struggling to spend their roll-overs from previous financial years, together with their current year allocations.



A 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.

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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 adjusted budgets approved by municipal councils.
- In terms of the process, Municipal Managers and Chief Financial Officers are required to sign and submit data to the National Treasury by 30 July 2019. Any queries on the figures in these statements should be referred to the relevant Municipal Manager or Chief Financial Officer. Queries on conditional grants may be referred to the national department responsible for administering the grant.
- A municipal budget must be funded in terms of Section 18 of the MFMA before a Municipal Council can adopt that budget for implementation. A funded budget is essentially a budget that is funded by a combination of cash derived either from realistically anticipated revenues to be collected in that year, and cash backed surpluses of previous years. It is a common practice amongst most municipalities, when preparing their annual budgets, to overstate or inflate revenue projections, either to reflect a surplus, or on the surface to show that excess expenditure requirements are adequately covered by revenues to be collected. Therefore, the revenue estimates are seldom underpinned by realistic or realisable revenue assumptions resulting in municipalities not being able to collect this revenue, and as a result finding themselves in cash flow difficulties. Should such situations arise, municipalities must adjust expenditure downwards to ensure that there is sufficient cash to meet these commitments.
- This fourth quarter publication covers 257 municipalities on financial information and conditional grant information.

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STRUCTURE OF INFORMATION RELEASED:

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

- Municipal Budget Statements:
 - a. Cash Flow closing balances as at 30 June 2019;
 - b. Over- and under collection of revenue against the adjusted budget 2018/19 for the following dimensions:
 - i. Total municipal budgets;
 - ii. Operating budgets;
 - iii. Capital budgets;
 - c. Over- and underspending of adjusted budget 2018/19 for the following dimensions:
 - i. Total municipal budgets;
 - ii. Operating budgets;
 - iii. Capital budgets;
 - d. Over- and underspending of allocated conditional grants;
 - e. High-level summary of revenue, and
 - f. High-level summary of expenditure.
- Summary of revenue and expenditure per function (electricity, water, etc):
 - a. High level summary of revenue per function, and
 - b. High level summary of expenditure per function.
- Consolidation of revenue and expenditure numbers for each municipality in one file.
- Detail per province per municipality.
- Summary of Conditional Grant (CG) Information for all municipalities and per grant.
- CG - Detail per province per Municipality.
- Summary of Conditional Grant (CG) information per programme.
- Section 71 summary information for the fourth quarter:
 - a. Summary of total monthly operating expenditure;
 - b. Summary of total monthly operating revenue;
 - c. Summary of total monthly capital expenditure;
 - d. Summary of total monthly capital revenue;
 - e. Summary – Metros;
 - f. Conditional Grant summary – Metros;
 - g. Summary – Secondary cities;
 - h. Conditional Grant summary – Secondary cities;
 - i. Summary – Provinces;
 - j. Conditional Grant summary – Provinces;
 - k. Analysis of Sources of Revenue;
 - l. Listing of borrowing instruments – 186 municipalities;
 - m. Listing of investment instruments – 178 municipalities;
 - n. Monthly repairs and maintenance expenditure per asset class; and
 - o. Monthly repairs and maintenance operating expenditure.



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

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



SUMMARY TABLES:

According to the budgeted monthly operational and capital expenditure submitted by all municipalities as supporting tables to the adjusted budgets, municipalities recorded an under performance of 3.7 per cent or R13.5 billion on revenue collection, an under performance of 8.6 per cent or R31.7 billion on operational expenditure and 24.3 per cent or R17.8 billion on capital expenditure.

1. Consolidated statement of financial performance

Consolidated Quarterly Budget Statement Summary for 4th Quarter ended 30 June 2019

Description	2017/18	Budget year 2018/19									
	Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	Q3 Mar Actual	Q4 June Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %
R thousands											
Financial Performance											
Property rates	58 672 501	63 418 380	64 352 034	18 830 205	16 077 619	16 490 067	16 003 265	67 401 157	63 375 500	4 025 657	6.35
Service charges	160 144 838	180 455 803	179 438 497	46 737 674	43 266 738	40 873 967	41 211 557	172 089 935	181 128 420	(9 038 485)	(4.99)
Investment revenue	5 071 201	4 309 935	4 466 734	900 869	1 048 459	1 224 627	1 481 539	4 655 493	4 317 124	338 369	7.84
Transfers recognised - operational	79 531 113	85 385 720	87 176 894	28 653 994	24 521 416	19 726 648	5 281 987	78 184 044	85 363 766	(7 179 722)	(8.41)
Other own revenue	27 588 925	29 942 304	30 462 308	5 761 416	6 490 177	6 880 509	7 838 161	26 970 263	28 648 209	(1 677 946)	(5.86)
Total Revenue (excluding capital transfers and contributions)	331 008 579	363 512 141	365 896 467	100 884 158	91 404 409	85 195 817	71 816 509	349 300 892	362 833 019	(13 532 127)	(3.73)
Employee costs	96 002 353	109 285 582	108 714 695	23 893 245	27 157 665	25 194 924	24 982 170	101 228 005	109 296 545	(8 068 540)	(7.38)
Remuneration of councillors	3 906 870	4 333 085	4 265 685	936 307	975 822	1 055 840	955 898	3 923 867	4 339 598	(415 731)	(9.58)
Depreciation & asset impairment	32 424 700	31 565 323	31 344 317	4 663 413	5 967 263	6 564 640	7 231 710	24 427 025	31 585 164	(7 158 139)	(22.66)
Finance charges	10 421 417	8 913 746	8 970 704	1 350 775	2 195 141	2 278 152	2 417 234	8 241 302	8 938 475	(697 174)	(7.80)
Materials and bulk purchases	100 162 088	115 796 260	115 642 149	29 484 434	27 396 050	25 757 118	28 909 051	111 546 653	115 880 349	(4 333 696)	(3.74)
Transfers and grants	5 454 828	4 184 555	4 222 663	749 784	981 235	912 991	1 298 805	3 942 814	4 150 205	(207 391)	(5.00)
Other expenditure	97 477 626	94 119 804	98 915 946	16 082 713	21 407 966	21 108 642	24 364 317	82 963 638	93 814 080	(10 850 442)	(11.57)
Total Expenditure	345 849 883	368 198 356	372 076 159	77 160 671	86 081 142	82 872 307	90 159 184	336 273 305	368 004 417	(31 731 112)	(8.62)
Surplus/(Deficit)	(14 841 304)	(4 686 214)	(6 179 691)	23 723 487	5 323 267	2 323 510	(18 342 676)	13 027 588	(5 171 398)	18 198 985	(351.92)
Transfers recognised - capital	36 085 311	39 589 846	40 294 849	4 792 725	7 687 015	6 876 533	8 931 076	28 287 348	39 389 045	(11 101 697)	(28.18)
Contributions recognised - capital & contributed assets	438 087	328 305	77 790	11 402	23 063	(10 518)	19 028	42 975	1 102 014	(1 059 040)	(96.10)
Surplus/(Deficit) after capital transfers & contributions	21 682 093	35 231 938	34 192 947	28 527 613	13 033 344	9 189 525	(9 392 572)	41 357 911	35 319 662	6 038 249	17.10
Share of surplus/ (deficit) of associate	(116 750)	-	(0)	(0)	(0)	-	-	(0)	-	(0)	-
Surplus/(Deficit) for the year	21 565 344	35 231 938	34 192 947	28 527 613	13 033 344	9 189 525	(9 392 572)	41 357 911	35 319 662	6 038 249	17.10
Capital expenditure & funds sources											
Capital expenditure	61 617 329	73 411 081	73 563 768	6 768 062	13 350 623	10 197 793	25 100 950	55 417 427	73 522 768	(18 105 341)	(24.63)
Transfers recognised - capital	39 148 940	40 319 286	42 138 124	4 485 947	8 547 621	6 797 087	13 491 159	33 321 813	40 345 836	(7 024 023)	(17.41)
Public contributions & donations	1 087 647	741 954	949 031	110 892	270 288	192 054	423 709	996 943	726 998	269 945	37.13
Borrowing	10 183 847	16 195 667	12 241 682	744 767	1 661 033	1 132 162	4 466 045	8 004 007	16 161 439	(8 157 432)	(50.47)
Internally generated funds	11 196 894	16 154 174	18 234 931	1 426 457	2 871 680	2 076 490	6 720 037	13 094 664	15 940 339	(2 845 675)	(17.85)
Total sources of capital funds	61 617 329	73 411 081	73 563 768	6 768 062	13 350 622	10 197 793	25 100 950	55 417 427	73 174 612	(17 757 185)	(24.27)

Source: National Treasury Local Government Database

2. Consolidated statement of financial position

Consolidated Quarterly Budget Statement - Financial Position for 4th Quarter ended 30 June 2019

Description	2017/18	Budget year 2018/19									
	Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	Q3 Mar Actual	Q4 June Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %
R thousands											
ASSETS											
Current assets											
Cash	18 067 959	25 752 909	18 092 012	19 176 755	19 563 930	30 457 057	21 842 428	21 842 428	18 092 012	3 750 416	20.73
Call investment deposits	30 132 944	37 343 445	37 065 713	25 083 978	28 735 364	29 553 228	25 657 559	25 657 559	37 065 713	(11 408 154)	(30.78)
Consumer debtors	50 144 579	64 576 341	66 046 632	63 615 005	58 221 175	60 903 032	59 805 116	59 805 116	66 046 632	(6 241 516)	(9.45)
Other debtors	21 440 168	19 649 999	19 483 231	22 114 254	24 431 804	23 910 002	30 879 188	30 879 188	19 483 231	11 395 958	58.49
Current portion of long-term receivables	1 326 000	774 443	792 607	1 929 251	1 738 998	1 295 951	1 342 800	1 342 800	792 607	550 193	69.42
Inventory	7 656 285	7 571 294	7 079 810	6 038 111	(3 549 898)	6 495 760	7 068 524	7 068 524	7 079 810	(11 286)	(0.16)
Total current assets	128 767 934	155 668 431	148 560 004	137 957 355	129 141 374	152 615 029	146 595 615	146 595 615	148 560 004	(1 964 389)	(1.32)
Non current assets											
Long-term receivables	828 881	595 196	593 173	1 575 783	1 583 843	1 615 938	1 715 225	1 715 225	593 173	1 122 052	189.16
Investments	6 744 136	11 558 660	10 610 322	7 563 540	9 185 108	13 234 712	10 628 259	10 628 259	10 610 322	17 936	0.17
Investment property	25 985 002	23 051 233	22 823 323	21 415 932	21 400 677	21 810 961	21 631 827	21 631 827	22 823 323	(1 191 497)	(5.22)
Investment in Associate	975 137	840 221	857 475	1 151 136	837 340	1 022 021	1 003 714	1 003 714	857 475	146 238	17.05
Property, plant and equipment	640 199 683	697 280 057	674 920 811	528 458 348	528 807 556	533 394 132	550 922 764	550 922 764	674 920 811	(123 998 047)	(18.37)
Agricultural	113 190	63 149	2 351	99 325	65 153	147 593	163 360	163 360	2 351	161 009	6 848.45
Biological	203 939	129 716	1 066 842	203 242	215 399	124 212	125 089	125 089	1 066 842	(941 753)	(88.27)
Intangible	4 887 903	4 006 091	4 244 542	3 408 610	3 884 947	3 846 149	4 189 713	4 189 713	4 244 542	(54 829)	(1.29)
Other non-current assets	7 150 055	3 752 082	3 109 105	12 957 329	11 587 301	12 701 895	12 465 571	12 465 571	3 109 105	9 356 466	300.94
Total non current assets	687 087 926	741 276 404	718 227 945	576 833 244	577 567 323	587 897 614	602 845 519	602 845 519	718 227 945	(115 382 425)	(16.06)
TOTAL ASSETS	815 855 860	896 944 835	866 787 949	714 790 599	706 708 697	740 512 642	749 441 135	749 441 135	866 787 949	(117 346 814)	(13.54)
LIABILITIES											
Current liabilities											
Bank overdraft	328 621	1 125 717	963 602	121 611	214 757	52 960	280 609	280 609	963 602	(682 994)	(70.88)
Borrowing	5 964 969	5 853 246	5 524 754	5 306 897	3 583 977	3 524 965	6 505 359	6 505 359	5 524 754	980 605	17.75
Consumer deposits	6 401 474	6 107 906	6 118 959	4 429 535	4 019 493	4 282 851	4 842 141	4 842 141	6 118 959	(1 276 818)	(20.87)
Trade and other payables	106 193 047	92 758 613	93 106 212	74 191 918	77 938 450	95 718 441	98 950 868	98 950 868	93 106 212	5 844 656	6.28
Provisions	8 842 251	10 453 375	11 214 505	7 858 679	5 935 442	6 879 675	7 056 975	7 056 975	11 214 505	(4 157 530)	(37.07)
Total current liabilities	127 730 362	116 298 857	116 928 031	91 908 639	91 692 119	110 458 891	117 635 951	117 635 951	116 928 031	707 920	0.61
Non current liabilities											
Borrowing	70 931 803	77 826 598	74 054 981	60 052 065	63 280 036	61 775 572	63 411 428	63 411 428	74 054 981	(10 643 552)	(14.37)
Provisions	36 493 643	45 847 741	45 303 396	29 207 208	27 131 141	28 454 969	28 265 730	28 265 730	45 303 396	(17 037 666)	(37.61)
Total non current liabilities	107 425 446	123 674 339	119 358 376	89 259 273	90 411 177	90 230 542	91 677 158	91 677 158	119 358 376	(27 681 218)	(23.19)
TOTAL LIABILITIES	235 155 808	239 973 196	236 286 408	181 167 912	182 103 296	200 689 433	209 313 109	209 313 109	236 286 408	(26 973 298)	(11.42)
NET ASSETS	580 700 052	656 971 639	630 501 541	533 622 687	524 605 401	539 823 209	540 128 025	540 128 025	630 501 541	(90 373 516)	(14.33)
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)	551 314 960	629 756 854	594 271 526	499 570 643	491 279 423	505 757 443	506 276 431	506 276 431	594 271 526	(87 995 095)	(0)
Reserves	29 067 139	27 214 785	34 515 574	33 351 905	33 337 936	34 065 544	33 863 295	33 863 295	34 515 574	(652 279)	(0)
Minorities interests	317 954		1 714 441	700 139	(12 164)	(12 164)	(11 883)	(11 883)	1 714 441	(1 726 324)	(0)
TOTAL COMMUNITY WEALTH/EQUITY	580 700 052	656 971 639	630 501 541	533 622 687	524 605 194	539 810 823	540 127 843	540 127 843	630 501 541	(90 373 698)	(0)

Source: National Treasury Local Government database

3. Consolidated cash flow

Consolidated Quarterly Budget Statement - Cash Flows for 4th Quarter ended 30 June 2019

Description	2017/18	Budget year 2018/19									
	Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	Q3 Mar Actual	Q4 June Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %
R thousands											
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates, penalties and collection charges	45 171 857	58 047 211	65 079 655	14 551 328	15 090 168	14 468 623	14 906 839	59 016 958	65 079 655	(6 062 696)	(9.32)
Service charges	156 773 279	164 083 303	159 371 224	40 671 148	39 896 909	38 508 029	38 871 528	157 947 614	159 371 224	(1 423 610)	(0.89)
Other revenue	15 442 336	23 020 799	24 963 436	10 898 709	9 391 980	10 453 984	6 858 184	37 602 856	24 963 436	12 639 420	50.63
Government - operating	80 547 619	82 222 715	82 496 720	31 911 398	23 620 377	22 232 917	987 744	78 752 435	82 496 720	(3 744 285)	(4.54)
Government - capital	32 261 903	40 123 637	43 062 622	9 957 898	10 818 525	13 713 635	3 857 235	38 347 293	43 062 622	(4 715 329)	(10.95)
Interest	8 350 760	7 917 976	8 599 420	2 151 323	1 746 755	1 515 000	2 390 611	7 803 689	8 599 420	(795 731)	(9.25)
Dividends	740	3 258	17 085	123	438	28	9 351	9 940	17 085	(7 145)	(41.82)
Payments											
Suppliers and employees	(269 109 655)	(298 263 368)	(294 196 941)	(94 582 987)	(76 661 678)	(71 076 654)	(71 864 115)	(314 185 434)	(294 196 941)	(19 988 493)	6.79
Finance charges	(9 425 822)	(8 756 937)	(10 660 978)	(1 039 931)	(2 511 824)	(1 647 251)	(2 402 528)	(7 601 534)	(10 660 978)	3 059 444	(28.70)
Transfers and grants	(3 280 945)	(4 093 032)	(5 752 665)	(740 240)	(852 672)	(1 764 357)	(779 351)	(4 136 620)	(5 752 665)	1 616 045	(28.09)
NET CASH FROM/(USED) OPERATING ACTIVITIES	56 732 072	64 305 563	72 979 578	13 778 769	20 538 976	26 403 954	(7 164 501)	53 557 198	72 979 578	(19 422 380)	(26.61)
CASH FLOW FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE	(375 473)	1 136 118	1 147 793	74 644	37 729	77 391	163 691	353 455	1 147 793	(794 337)	(69.21)
Decrease in non-current debtors	(54 616)	249 855	617 381	59 775	(142 337)	(32 124)	51 632	(63 054)	617 381	(680 435)	(110.21)
Decrease in other non-current receivables	2 274 192	58 688	113 644	70 766	(924 392)	660 977	(986 195)	(1 178 844)	113 644	(1 292 488)	(1 137.31)
Decrease (increase) in non-current investments	(751 303)	(938 342)	21 533	69 557	474 872	583 265	(644 276)	483 418	21 533	461 884	2 144.96
Payments											
Capital assets	(55 559 866)	(70 119 518)	(67 967 961)	(9 388 007)	(12 543 151)	(9 466 050)	(19 745 361)	(51 142 570)	(67 967 961)	16 825 391	(24.75)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(54 467 067)	(69 613 199)	(66 067 610)	(9 113 266)	(13 097 278)	(8 176 541)	(21 160 510)	(51 547 595)	(66 067 610)	14 520 015	(21.98)
CASH FLOW FROM FINANCING ACTIVITIES											
Receipts											
Short term loans	4 031	99 272	75 140	1 509 298	8 591	3 969	1 731	1 523 589	75 140	1 448 449	1 927.67
Borrowing long term/refinancing	9 401 233	15 399 058	10 796 376	2 209 648	(1 264 405)	72 417	9 388 578	10 406 237	10 796 376	(390 138)	(3.61)
Increase (decrease) in consumer deposits	103 205	196 881	263 562	(110 928)	46 072	99 388	40 005	74 537	263 562	(189 025)	(71.72)
Payments											
Repayment of borrowing	(10 408 805)	(4 660 551)	(4 512 077)	(893 768)	(1 341 384)	(394 173)	(2 497 272)	(5 126 596)	(4 512 077)	(614 519)	13.62
NET CASH FROM/(USED) FINANCING ACTIVITIES	(900 336)	11 034 660	6 623 000	2 714 250	(2 551 126)	(218 399)	6 933 042	6 877 767	6 623 000	254 768	3.85
NET INCREASE/(DECREASE) IN CASH HELD	1 364 669	5 727 024	13 534 968	7 379 753	4 890 572	18 009 015	(21 391 969)	8 887 370	13 534 968	(4 647 598)	(34.34)
Cash/cash equivalents at the year begin:	40 644 725	44 200 010	40 845 585	41 165 135	48 544 888	53 515 553	71 046 084	41 165 135	40 845 585	319 550	0.78
Cash/cash equivalents at the year end:	41 870 289	49 927 034	54 380 553	48 544 888	53 515 553	51 728 468	49 654 115	49 654 115	54 380 553	(4 726 438)	(8.69)

Source: National Treasury Local Government Database

4. Aggregated revenue and expenditure for municipalities

National aggregated revenue as at 30 June 2019

R thousands	Adjusted Budget			Fourth Quarter 2018/19				Year to date: 30 June 2019				Fourth Quarter 2017/18				Q4 of 2017/18 to Q4 of 2018/19
	Operating	Capital	Total	Operating	Capital	Total	4th Q as % of adj budget	Operating	Capital	Total	Total as % of adj budget	Operating	Capital	Total	Total as % of adj budget	
Revenue																
Category A (Metro)	220 924 718	38 119 390	259 044 109	48 066 036	15 494 346	63 560 382	24.5%	215 937 907	29 557 569	245 495 476	94.8%	44 587 140	11 602 249	56 189 388	93.6%	13.1%
Category B (Local)	123 510 338	25 441 321	148 951 659	21 378 757	6 521 388	27 900 145	18.7%	115 019 616	18 240 747	133 260 363	89.5%	24 058 302	5 918 309	29 976 611	101.1%	(6.9%)
Category C (District)	21 461 411	10 003 057	31 464 467	2 371 716	3 085 216	5 456 932	17.3%	18 343 370	7 619 112	25 962 481	82.5%	2 671 783	2 584 098	5 255 881	87.6%	3.8%
Total	365 896 467	73 563 768	439 460 235	71 816 509	25 100 950	96 917 459	22.1%	349 300 892	55 417 427	404 718 320	92.1%	71 317 225	20 104 655	91 421 880	95.8%	6.0%
Summary per Province																
Eastern Cape	32 070 053	10 418 560	42 488 613	4 797 338	2 897 370	7 694 708	18.1%	28 914 968	6 873 769	35 788 738	84.2%	4 579 669	3 098 038	7 677 707	95.1%	0.2%
Free State	17 322 790	2 936 859	20 259 649	3 676 714	641 697	4 318 411	21.3%	17 058 230	1 841 746	18 899 976	93.3%	3 153 720	567 644	3 721 364	82.7%	16.0%
Gauteng	135 255 885	20 301 210	155 557 096	30 277 919	10 231 531	40 509 450	26.0%	132 163 605	17 023 329	149 186 935	95.9%	27 322 176	7 030 101	34 352 277	93.4%	17.9%
Kwazulu-Natal	62 498 071	14 329 788	76 827 859	11 635 306	3 797 870	15 433 176	20.1%	61 688 573	10 395 691	72 084 264	93.8%	11 819 393	3 535 511	15 354 905	92.4%	0.5%
Limpopo	17 821 497	6 652 045	24 473 542	2 332 911	2 177 971	4 510 881	18.4%	14 303 783	5 300 303	19 604 087	80.1%	2 015 423	1 112 206	3 127 629	79.8%	44.2%
Mpumalanga	17 489 339	3 537 885	21 027 224	3 369 978	998 197	4 368 175	20.8%	17 000 694	2 945 253	19 945 947	94.9%	4 148 677	660 275	4 808 951	137.1%	(9.2%)
North West	17 499 308	3 411 082	20 910 390	2 589 343	602 988	3 192 331	15.3%	15 080 806	2 168 483	17 249 288	82.5%	5 236 371	355 357	5 591 728	104.4%	(42.9%)
Northern Cape	6 592 456	1 320 627	7 913 083	961 925	352 301	1 314 225	16.6%	6 246 530	951 450	7 197 979	91.0%	1 096 609	342 727	1 439 336	142.6%	(8.7%)
Western Cape	59 347 067	10 655 711	70 002 779	12 175 075	3 401 026	15 576 100	22.3%	56 843 704	7 917 403	64 761 107	92.5%	11 945 187	3 402 797	15 347 984	93.8%	1.5%
Total National	365 896 467	73 563 768	439 460 235	71 816 509	25 100 950	96 917 459	22.1%	349 300 892	55 417 427	404 718 320	92.1%	71 317 225	20 104 655	91 421 880	95.8%	6.0%

Source: National Treasury Local Government database

National aggregated expenditure as at 30 June 2019

R thousands	Adjusted Budget			Fourth Quarter 2018/19				Year to date: 30 June 2019				Fourth Quarter 2017/18				Q4 of 2017/18 to Q4 of 2018/19
	Operating	Capital	Total	Operating	Capital	Total	4th Q as % of adj budget	Operating	Capital	Total	Total as % of adj budget	Operating	Capital	Total	Total as % of adj budget	
Expenditure																
Category A (Metro)	217 970 713	38 119 390	256 090 103	55 281 292	15 494 346	70 775 638	27.6%	205 960 454	29 557 569	235 518 022	92.0%	49 074 795	11 602 249	60 677 043	89.8%	16.6%
Category B (Local)	131 818 805	25 441 321	157 260 126	29 901 041	6 521 388	36 422 428	23.2%	111 685 611	18 240 747	129 926 358	82.6%	28 122 819	5 918 309	34 041 128	77.1%	7.0%
Category C (District)	22 374 454	10 003 057	32 377 511	5 003 192	3 085 216	8 088 409	25.0%	18 703 207	7 619 112	26 322 319	81.3%	5 036 288	2 584 098	7 620 386	80.5%	6.1%
Total	372 163 972	73 563 768	445 727 739	90 185 525	25 100 950	115 286 475	25.9%	336 349 272	55 417 427	391 766 699	87.9%	82 233 902	20 104 655	102 338 558	84.6%	12.7%
Summary per Province																
Eastern Cape	32 501 509	10 418 560	42 920 068	7 664 552	2 897 370	10 561 922	24.6%	28 719 668	6 873 769	35 593 437	82.9%	7 131 772	3 098 038	10 229 810	86.1%	3.2%
Free State	18 458 721	2 936 859	21 395 580	5 923 463	641 697	6 565 160	30.7%	18 138 421	1 841 746	19 980 168	93.4%	4 885 776	567 644	5 453 420	78.9%	20.4%
Gauteng	134 443 107	20 301 210	154 744 317	35 747 325	10 231 531	45 978 856	29.7%	129 129 699	17 023 329	146 153 028	94.4%	30 921 105	7 030 101	37 951 205	91.4%	21.2%
Kwazulu-Natal	64 187 016	14 329 788	78 516 804	13 530 345	3 797 870	17 328 214	22.1%	58 810 872	10 395 691	69 206 563	88.1%	14 331 990	3 535 511	17 867 501	86.2%	(3.0%)
Limpopo	18 430 802	6 652 045	25 082 847	3 538 517	2 177 971	5 716 487	22.8%	13 920 226	5 300 303	19 220 529	76.6%	3 349 692	1 112 206	4 461 798	75.4%	28.1%
Mpumalanga	19 132 787	3 537 885	22 670 672	4 535 038	998 197	5 533 235	23.8%	16 485 867	2 945 253	19 431 121	83.5%	4 710 065	660 275	5 370 340	74.1%	3.0%
North West	19 027 580	3 411 082	22 438 662	3 186 603	602 988	3 789 591	16.9%	13 605 589	2 168 483	15 774 071	70.3%	2 822 505	355 357	3 177 862	60.2%	19.2%
Northern Cape	7 169 430	1 320 627	8 490 057	1 358 504	352 301	1 710 805	20.2%	5 578 202	951 450	6 529 652	76.9%	1 233 153	342 727	1 575 880	74.8%	8.6%
Western Cape	58 213 020	10 655 711	68 868 731	14 701 177	3 401 026	18 102 203	26.3%	51 960 728	7 917 403	59 878 131	86.9%	12 847 945	3 402 797	16 250 742	84.9%	11.4%
Total National	372 163 972	73 563 768	445 727 739	90 185 525	25 100 950	115 286 475	25.9%	336 349 272	55 417 427	391 766 699	87.9%	82 233 902	20 104 655	102 338 558	84.6%	12.7%

Source: National Treasury Local Government database

Consolidated Quarterly Budget Statement Summary as at 30 June 2019

R thousands	Description	Budget year 2018/19							
		2017/18		2018/19					
		Audited Outcome	Original Budget	Adjusted Budget	Q4 June Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %
Financial Performance									
	Property rates	58 672 501	63 418 380	64 352 034	16 003 265	67 401 157	63 375 500	4 025 657	6.35
	Service charges	160 144 838	180 455 803	179 438 497	41 211 557	172 089 935	181 128 420	(9 038 485)	(4.99)
	Investment revenue	5 071 201	4 309 935	4 466 734	1 481 539	4 655 493	4 317 124	338 369	7.84
	Transfers recognised - operational	79 531 113	85 385 720	87 176 894	5 281 987	78 184 044	85 363 766	(7 179 722)	(8.41)
	Other own revenue	27 588 925	29 942 304	30 462 308	7 838 161	26 970 263	28 648 209	(1 677 946)	(5.86)
	Total Revenue (excluding capital transfers and contributions)	331 008 579	363 512 141	365 896 467	71 816 509	349 300 892	362 833 019	(13 532 127)	(3.73)
	Employee costs	96 002 353	109 285 582	108 714 695	24 982 170	101 228 005	109 296 545	(8 068 540)	(7.38)
	Remuneration of councillors	3 906 870	4 333 085	4 265 685	955 898	3 923 867	4 339 598	(415 731)	(9.58)
	Depreciation & asset impairment	32 424 700	31 565 323	31 344 317	7 231 710	24 427 025	31 585 164	(7 158 139)	(22.66)
	Finance charges	10 421 417	8 913 746	8 970 704	2 417 234	8 241 302	8 938 475	(697 174)	(7.80)
	Materials and bulk purchases	100 162 088	115 796 260	115 642 149	28 909 051	111 546 653	115 880 349	(4 333 696)	(3.74)
	Transfers and grants	5 454 828	4 184 555	4 222 663	1 298 805	3 942 814	4 150 205	(207 391)	(5.00)
	Other expenditure	97 477 626	94 119 804	98 915 946	24 364 317	82 963 638	93 814 080	(10 850 442)	(11.57)
	Total Expenditure	345 849 883	368 198 356	372 076 159	90 159 184	336 273 305	368 004 417	(31 731 112)	(8.62)
	Surplus/(Deficit)	(14 841 304)	(4 686 214)	(6 179 691)	(18 342 676)	13 027 588	(5 171 398)	18 198 985	(351.92)
	Transfers recognised - capital	36 085 311	39 589 846	40 294 849	8 931 076	28 287 348	39 389 045	(11 101 697)	(28.18)
	Contributions recognised - capital & contributed asse	438 087	328 305	77 790	19 028	42 975	1 102 014	(1 059 040)	(96.10)
	Surplus/(Deficit) after capital transfers & contributions	21 682 093	35 231 938	34 192 947	(9 392 572)	41 357 911	35 319 662	6 038 249	17.10
	Share of surplus/ (deficit) of associate	(116 750)	-	(0)	-	(0)	(0)	-	-
	Surplus/(Deficit) for the year	21 565 344	35 231 938	34 192 947	(9 392 572)	41 357 911	35 319 662	6 038 249	17.10
Capital expenditure & funds sources									
	Capital expenditure	61 617 329	73 411 081	73 563 768	25 100 950	55 417 427	73 522 768	(18 105 341)	(24.63)
	Transfers recognised - capital	39 148 940	40 319 286	42 138 124	13 491 159	33 321 813	40 345 836	(7 024 023)	(17.41)
	Public contributions & donations	1 087 647	741 954	949 031	423 709	996 943	726 998	269 945	37.13
	Borrowing	10 183 847	16 195 667	12 241 682	4 466 045	8 004 007	16 161 439	(8 157 432)	(50.47)
	Internally generated funds	11 196 894	16 154 174	18 234 931	6 720 037	13 094 664	15 940 339	(2 845 675)	(17.85)
	Total sources of capital funds	61 617 329	73 411 081	73 563 768	25 100 950	55 417 427	73 174 612		

5. Aggregate salaries and wages

Salaries and wages expenditure as at 30 June 2019

R thousands	Budget		Fourth Quarter 2018/19		Year to date: 30 June 2019		Fourth Quarter 2017/18		Q4 of 2017/18 to Q4 of 2018/19
	Main appropriation	Adjusted Budget	Actual Expenditure	4th Q as % of adj budget	Actual Expenditure	Total as % of adj budget	Actual Expenditure	Total as % of adj budget	
Category A (Metro)	63 225 905	62 806 695	15 173 552	24.2%	60 018 270	95.6%	13 677 456	100.5%	10.9%
Category B (Local)	41 073 648	41 097 785	8 444 441	20.5%	36 364 117	88.5%	8 641 831	99.4%	(2.3%)
Category C (District)	9 319 115	9 075 901	2 320 075	25.6%	8 769 485	96.6%	1 951 409	103.4%	18.9%
Total	113 618 668	112 980 380	25 938 069	23.0%	105 151 872	93.1%	24 270 696	100.3%	6.9%
Per Province									
Eastern Cape	11 951 094	11 897 165	2 715 602	22.8%	11 170 973	93.9%	2 645 637	100.0%	2.6%
Free State	5 942 256	5 912 826	834 328	14.1%	4 725 250	79.9%	1 461 599	96.2%	(42.9%)
Gauteng	35 982 642	35 761 247	8 828 096	24.7%	34 381 407	96.1%	7 960 056	100.0%	10.9%
Kwazulu-Natal	19 925 543	20 062 429	4 445 830	22.2%	19 223 702	95.8%	4 229 877	99.8%	5.1%
Limpopo	6 392 732	6 250 551	1 464 114	23.4%	5 282 504	84.5%	1 252 365	103.3%	16.9%
Mpumalanga	5 981 558	6 188 297	1 588 567	25.7%	5 595 914	90.4%	1 356 615	96.9%	17.1%
North West	4 953 821	4 918 962	1 014 260	20.6%	4 489 737	91.3%	729 399	101.3%	39.1%
Northern Cape	2 821 275	2 750 051	594 443	21.6%	2 432 020	88.4%	555 129	97.4%	7.1%
Western Cape	19 667 747	19 238 852	4 452 829	23.1%	17 850 367	92.8%	4 080 018	103.1%	9.1%
Total	113 618 668	112 980 380	25 938 069	23.0%	105 151 872	93.1%	24 270 696	100.3%	6.9%

Source: National Treasury Local Government database

6. Aggregate revenue and expenditure trends for metros

Metros aggregated revenue as at 30 June 2019

R thousands	Adjusted Budget			Fourth Quarter 2018/19				Year to date: 30 June 2019				Fourth Quarter 2017/18				Q4 of 2017/18 to Q4 of 2018/19
	Operating Revenue	Capital Revenue	Total	Operating Revenue	Capital Revenue	Total	4th Q as % of adj budget	Operating Revenue	Capital Revenue	Total	Total Rev as % of adj budget	Operating Revenue	Capital Revenue	Total	Total Rev as % of adj budget	
Buffalo City	6 564 019	2 099 100	8 663 119	1 177 820	643 094	1 820 913	21.0%	5 903 053	1 473 166	7 376 219	85.1%	723 931	641 191	1 365 122	85.8%	33.4%
Cape Town	40 530 966	6 685 325	47 216 291	8 825 393	2 196 733	11 022 126	23.3%	40 204 516	4 943 203	45 147 719	95.6%	8 511 299	2 109 520	10 620 819	95.5%	3.8%
City of Ekurhuleni	36 205 712	6 723 102	42 928 814	7 368 828	3 631 913	11 000 741	25.6%	34 340 908	5 478 164	39 819 071	92.8%	7 158 416	2 525 557	9 683 973	95.2%	13.6%
eThekweni	35 366 557	7 100 361	42 466 918	7 142 386	2 024 605	9 166 991	21.6%	35 196 133	5 113 119	40 309 252	94.9%	7 087 255	1 576 235	8 663 490	92.8%	5.8%
City of Johannesburg	52 214 845	8 064 898	60 279 743	12 367 414	4 423 543	16 790 957	27.9%	52 028 010	7 367 169	59 395 179	98.5%	10 768 308	2 657 581	13 425 889	92.2%	25.1%
Mangaung	6 690 062	1 349 124	8 039 186	1 658 968	337 685	1 996 653	24.8%	6 682 457	823 709	7 506 166	93.4%	1 250 678	219 684	1 470 362	79.8%	35.8%
Nelson Mandela Bay	10 361 367	2 063 593	12 424 960	1 934 253	510 308	2 444 562	19.7%	9 299 835	1 256 875	10 556 710	85.0%	2 192 294	469 197	2 661 491	98.2%	(8.2%)
City of Tshwane	32 991 191	4 033 888	37 025 079	7 590 974	1 726 464	9 317 439	25.2%	32 282 996	3 102 164	35 385 160	95.6%	6 894 959	1 403 284	8 298 243	95.7%	12.3%
Total	220 924 718	38 119 390	259 044 109	48 066 036	15 494 346	63 560 382	24.5%	215 937 907	29 557 569	245 495 476	94.8%	44 587 140	11 602 249	56 189 388	93.6%	13.1%

Source: National Treasury Local Government database

Metros aggregated expenditure as at 30 June 2019

R thousands	Adjusted Budget			Fourth Quarter 2018/19				Year to date: 30 June 2019				Fourth Quarter 2017/18				Q4 of 2017/18 to Q4 of 2018/19
	Operating Expenditure	Capital Expenditure	Total	Operating Expenditure	Capital Expenditure	Total	4th Q as % of adj budget	Operating Expenditure	Capital Expenditure	Total	Total Exp as % of adj budget	Operating Expenditure	Capital Expenditure	Total	Total Exp as % of adj budget	
Buffalo City	6 560 061	2 099 100	8 659 161	1 713 135	643 094	2 356 229	27.2%	6 742 998	1 473 166	8 216 164	94.9%	1 032 548	641 191	1 673 739	93.3%	40.8%
Cape Town	38 815 275	6 685 325	45 500 600	10 193 157	2 196 733	12 389 890	27.2%	35 654 586	4 943 203	40 597 789	89.2%	8 461 022	2 109 520	10 570 542	85.1%	17.2%
City of Ekurhuleni	36 204 552	6 723 102	42 927 653	9 599 960	3 631 913	13 231 873	30.8%	34 126 322	5 478 164	39 604 486	92.3%	8 540 559	2 525 557	11 066 116	93.9%	19.6%
eThekweni	35 417 436	7 100 361	42 517 797	6 920 284	2 024 605	8 944 889	21.0%	32 768 677	5 113 119	37 881 796	89.1%	8 046 919	1 576 235	9 623 154	88.2%	(7.0%)
City of Johannesburg	51 141 777	8 064 898	59 206 675	13 459 359	4 423 543	17 882 903	30.2%	49 851 767	7 367 169	57 218 936	96.6%	11 090 376	2 657 581	13 747 957	91.1%	30.1%
Mangaung	6 465 013	1 349 124	7 814 137	2 013 285	337 685	2 350 970	30.1%	6 273 870	823 709	7 097 579	90.8%	2 006 147	219 684	2 225 831	86.3%	5.6%
Nelson Mandela Bay	10 435 733	2 063 593	12 499 326	2 480 388	510 308	2 990 697	23.9%	9 147 475	1 256 875	10 404 350	83.2%	2 194 963	469 197	2 664 160	87.7%	12.3%
City of Tshwane	32 930 865	4 033 888	36 964 753	8 901 724	1 726 464	10 628 188	28.8%	31 394 760	3 102 164	34 496 924	93.3%	7 702 261	1 403 284	9 105 545	91.4%	16.7%
Total	217 970 713	38 119 390	256 090 103	55 281 292	15 494 346	70 775 638	27.6%	205 960 454	29 557 569	235 518 022	92.0%	49 074 795	11 602 249	60 677 043	89.8%	16.6%

Source: National Treasury Local Government database

Metros Quarterly Budget Statement Summary as at 30 June 2019

Description	2017/18		Budget year 2018/19					
	Audited Outcome	Original Budget	Adjusted Budget	Q4 June Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %
R thousands								
Financial Performance								
Property rates	41 698 580	44 281 816	45 402 885	12 132 794	48 128 916	44 281 816	3 847 100	8.69
Service charges	107 696 781	120 851 849	120 288 368	27 823 688	115 308 630	121 270 268	(5 961 638)	(4.92)
Investment revenue	3 151 865	2 523 553	2 643 192	906 449	2 964 841	2 523 553	441 287	17.49
Transfers recognised - operational	33 075 038	35 527 496	36 925 434	2 807 329	34 106 968	35 579 342	(1 472 374)	(4.14)
Other own revenue	14 138 662	15 805 930	15 664 839	4 395 776	15 428 552	14 848 033	580 518	3.91
Total Revenue (excluding capital transfers and contributions)	199 760 926	218 990 645	220 924 718	48 066 036	215 937 907	218 503 013	(2 565 106)	(1.17)
Employee costs	54 269 370	62 268 228	61 847 885	14 946 660	59 102 815	62 267 028	(3 164 214)	(5.08)
Remuneration of councillors	881 525	957 677	958 810	226 893	915 455	957 677	(42 222)	(4.41)
Depreciation & asset impairment	15 275 785	15 937 675	15 733 392	4 350 307	15 047 847	15 937 675	(889 829)	(5.58)
Finance charges	7 261 657	6 994 323	6 712 629	1 677 993	5 988 260	6 994 323	(1 006 063)	(14.38)
Materials and bulk purchases	65 596 934	76 477 495	76 610 849	19 614 187	74 568 027	76 481 132	(1 913 105)	(2.50)
Transfers and grants	2 525 760	2 197 249	2 501 834	791 900	2 230 552	2 197 249	33 303	1.52
Other expenditure	50 884 261	51 962 329	53 517 501	13 647 013	48 033 523	51 959 892	(3 926 368)	(7.56)
Total Expenditure	196 695 292	216 794 976	217 882 900	55 254 952	205 886 478	216 794 975	(10 908 497)	(5.03)
Surplus/(Deficit)	3 065 633	2 195 669	3 041 819	(7 188 916)	10 051 428	1 708 037	8 343 391	488.48
Transfers recognised - capital	14 081 377	15 476 238	16 967 943	5 013 042	10 522 879	15 416 392	(4 893 513)	(31.74)
Contributions recognised - capital & contributed assets	294 992	139 982	52 000	5 851	28 718	687 460	(658 742)	(95.82)
Surplus/(Deficit) after capital transfers & contributions	17 442 003	17 811 889	20 061 762	(2 170 022)	20 603 025	17 811 889	2 791 136	15.67
Share of surplus/ (deficit) of associate	(89 825)	-	(0)	-	(0)	(0)	(0)	-
Surplus/(Deficit) for the year	17 352 178	17 811 889	20 061 762	(2 170 022)	20 603 025	17 811 889	2 791 136	15.67
Capital expenditure & funds sources								
Capital expenditure	30 139 430	38 928 050	38 119 390	15 494 346	29 557 569	38 928 048	(9 370 479)	(24.07)
Transfers recognised - capital	13 779 739	15 483 864	16 776 068	5 980 694	12 235 768	15 505 864	(3 270 096)	(21.09)
Public contributions & donations	559 112	697 478	590 517	240 996	704 357	689 478	14 879	2.16
Borrowing	8 946 699	13 191 148	9 428 713	3 903 711	6 849 986	13 191 148	(6 341 162)	(48.07)
Internally generated funds	6 853 880	9 555 559	11 324 092	5 368 945	9 767 458	9 541 558	225 900	2.37
Total sources of capital funds	30 139 430	38 928 050	38 119 390	15 494 346	29 557 569	38 928 048	(9 370 479)	(24.07)

Source: National Treasury Local Government database

7. Aggregated revenue and expenditure for secondary cities

Secondary cities aggregated budgets and revenue as at 30 June 2019

R thousands	Adjusted Budget			Fourth Quarter 2018/19				Year to date: 30 June 2019				Fourth Quarter 2017/18				Q4 of 2017/18 to Q4 of 2018/19
	Operating Revenue	Capital Revenue	Total	Operating Revenue	Capital Revenue	Total	4th Q as % of adj budget	Operating Revenue	Capital Revenue	Total	Total Rev as % of adj budget	Operating Revenue	Capital Revenue	Total	Total Rev as % of adj budget	
City of Matlosana	2 682 221	273 602	2 955 823	356 070	27 121	383 191	13.0%	2 460 099	154 448	2 614 547	88.5%	420 754	82 437	503 191	75.8%	(23.8%)
City of Mbombela	2 835 546	745 775	3 581 321	412 145	154 057	566 202	15.8%	2 794 770	511 506	3 306 276	92.3%	558 667	(3 721)	554 946	86.0%	2.0%
Drakensstein	2 132 818	615 304	2 748 121	314 997	205 827	520 824	19.0%	1 961 426	543 570	2 504 996	91.2%	340 976	244 116	585 092	91.5%	(11.0%)
Emalahleni (MP)	2 739 919	252 816	2 992 735	592 919	52 561	645 479	21.6%	2 678 346	176 659	2 855 005	95.4%	557 995	88 976	646 971	361.8%	(0.2%)
Emtleni	5 556 315	284 789	5 841 104	1 182 944	33 626	1 216 570	20.8%	5 382 796	121 459	5 504 256	94.2%	932 980	86 281	1 019 261	86.6%	19.4%
George	1 923 188	334 004	2 257 193	255 992	120 575	376 567	16.7%	1 301 764	234 035	1 535 798	68.0%	401 260	141 213	542 473	84.0%	(30.6%)
Gov an Mbeki	1 758 947	124 232	1 883 179	372 778	20 740	393 517	20.9%	1 695 200	85 865	1 781 065	94.6%	1 665 757	33 832	1 699 589	115.2%	(76.8%)
J B Marks	1 552 290	183 576	1 735 865	212 312	48 505	260 816	15.0%	1 541 867	114 712	1 656 578	95.4%	375 413	28 255	403 668	78.0%	(35.4%)
Madibeng	1 790 916	314 227	2 105 143	287 304	51 628	338 931	16.1%	1 547 357	209 718	1 757 075	83.5%	236 549	49 349	285 898	94.0%	18.5%
Matjhabeng	2 490 298	163 406	2 653 704	461 348	58 421	519 768	19.6%	2 304 876	151 383	2 456 258	92.6%	398 166	54 495	452 662	92.9%	14.8%
Mogale City	2 742 902	421 916	3 164 818	596 840	185 348	782 188	24.7%	2 648 838	392 809	3 041 647	96.1%	558 332	127 988	686 320	90.5%	14.0%
Nsunduzi	4 969 234	595 676	5 564 910	1 310 271	167 342	1 477 613	26.6%	5 008 502	426 052	5 434 555	97.7%	992 019	286 723	1 278 743	90.5%	15.6%
Newcastle	1 845 800	224 064	2 069 865	348 802	62 979	411 781	19.9%	1 842 887	158 893	2 001 780	96.7%	244 761	48 636	293 397	94.6%	40.3%
Polokwane	3 584 947	1 912 547	5 497 494	847 716	460 793	1 308 508	23.8%	3 150 088	1 261 420	4 411 508	80.2%	754 843	293 985	1 048 829	83.5%	24.8%
Rustenburg	4 779 287	829 492	5 608 779	1 002 247	137 706	1 139 953	20.3%	4 036 589	577 195	4 613 785	82.3%	-	-	-	40.7%	-
Sol Plaafe	1 983 495	231 113	2 214 608	363 398	80 470	443 867	20.0%	1 863 734	181 152	2 044 885	92.3%	378 815	104 048	482 862	97.0%	(8.1%)
Stellenbosch	1 632 320	563 550	2 195 870	328 870	179 810	508 681	23.2%	1 454 797	403 377	1 858 174	84.6%	310 965	200 972	511 936	88.2%	(0.6%)
Steve Tshwete	1 530 674	391 145	1 921 819	332 174	169 869	502 043	26.1%	1 495 692	336 696	1 832 387	95.3%	338 915	106 915	445 831	102.0%	12.6%
uMhlatuze	2 990 431	586 328	3 576 759	608 711	189 062	797 772	22.3%	2 889 492	482 843	3 372 335	94.3%	649 422	242 787	892 209	95.7%	(10.6%)
Total	51 521 549	9 047 563	60 569 112	10 187 836	2 406 438	12 594 273	20.8%	48 059 119	6 523 791	54 582 910	90.1%	10 116 591	2 217 287	12 333 878	99.9%	2.1%

Source: National Treasury Local Government database

Secondary cities aggregated budgets and expenditure as at 30 June 2019

R thousands	Adjusted Budget			Fourth Quarter 2018/19				Year to date: 30 June 2019				Fourth Quarter 2017/18				2017/18 to Q4 of 2018/19		
	Operating Expenditure	Capital Expenditure	Total	Operating Expenditure	Capital Expenditure	Total	4th Q as % of adj budget	Operating Expenditure	Capital Expenditure	Total	Total Exp as % of adj budget	Operating Expenditure	Capital Expenditure	Total	Total Exp as % of adj budget			
City of Matlosana	3 174 831	273 602	3 448 433	298 051	27 121	325 172	9.4%	1 826 188	57.5%	154 448	56.4%	1 980 636	57.4%	837 514	82 437	919 951	66.7%	(64.7%)
City of Mbombela	3 193 790	745 775	3 939 565	690 228	154 057	844 285	21.4%	3 066 981	96.0%	511 506	68.6%	3 578 487	90.8%	554 084	(3 721)	550 363	68.3%	53.4%
Drakensstein	2 300 373	615 304	2 915 676	409 789	205 827	615 616	21.1%	1 875 648	81.5%	543 570	88.3%	2 419 218	83.0%	425 944	244 116	670 060	82.8%	(8.1%)
Emalahleni (MP)	3 387 370	252 816	3 640 186	979 438	52 561	1 031 998	28.4%	2 707 718	79.9%	176 659	69.9%	2 884 377	79.2%	949 441	88 976	1 038 417	68.4%	(0.6%)
Emtleni	5 501 483	284 789	5 786 272	1 460 984	33 626	1 494 610	25.8%	5 809 210	105.6%	121 459	42.6%	5 930 669	102.5%	1 498 988	86 281	1 585 269	80.7%	(5.7%)
George	1 963 177	334 004	2 297 181	441 761	120 575	562 335	24.5%	1 611 742	82.1%	234 035	70.1%	1 845 777	80.3%	476 458	141 213	617 671	83.8%	(9.0%)
Gov an Mbeki	1 736 664	124 232	1 860 896	440 638	20 740	461 378	24.8%	1 617 331	93.1%	85 865	69.1%	1 703 196	91.5%	1 097 218	33 832	1 131 050	80.4%	(59.2%)
J B Marks	1 778 396	183 576	1 961 972	243 383	48 505	291 888	14.9%	1 192 968	67.1%	114 712	62.5%	1 307 680	66.7%	610 297	28 255	638 552	81.7%	(54.3%)
Madibeng	2 386 280	314 227	2 700 508	345 104	51 628	396 732	14.7%	1 548 037	64.9%	209 718	66.7%	1 757 754	65.1%	290 546	49 349	339 894	56.5%	16.7%
Matjhabeng	2 415 436	163 406	2 578 842	468 531	58 421	526 951	20.4%	1 606 781	66.5%	151 383	92.6%	1 758 164	68.2%	576 027	54 495	630 522	80.8%	(16.4%)
Mogale City	2 738 042	421 916	3 159 958	621 141	185 348	806 490	25.5%	2 230 062	81.4%	392 809	93.1%	2 622 872	83.0%	647 468	127 988	775 456	89.7%	4.0%
Nsunduzi	4 925 581	595 676	5 521 257	1 381 008	167 342	1 548 350	28.0%	5 167 662	104.9%	426 052	71.5%	5 593 714	101.3%	1 020 932	286 723	1 307 655	86.0%	18.4%
Newcastle	2 297 430	224 064	2 521 495	572 206	62 979	635 185	25.2%	2 008 020	87.4%	158 893	70.9%	2 166 913	85.9%	680 480	48 636	729 116	96.5%	(12.9%)
Polokwane	3 406 349	1 912 547	5 318 896	732 087	460 793	1 192 880	22.4%	3 068 059	90.1%	1 261 420	66.0%	4 329 478	81.4%	959 509	293 985	1 253 494	93.0%	(4.8%)
Rustenburg	4 772 532	829 492	5 602 025	944 195	137 706	1 081 901	19.3%	3 865 871	81.0%	577 195	69.6%	4 443 066	79.3%	-	-	-	36.1%	-
Sol Plaafe	2 000 941	231 113	2 232 054	390 349	80 470	470 819	21.1%	1 780 387	89.0%	181 152	78.4%	1 961 539	87.9%	365 051	104 048	469 099	85.7%	0.4%
Stellenbosch	1 718 542	563 550	2 282 092	337 876	179 810	517 686	22.7%	1 306 915	76.0%	403 377	71.6%	1 710 291	74.9%	354 645	200 972	555 617	78.7%	(6.8%)
Steve Tshwete	1 598 627	391 145	1 989 771	385 576	169 869	555 445	27.9%	1 418 849	88.8%	336 696	86.1%	1 755 545	88.2%	353 501	106 915	460 417	88.3%	20.6%
uMhlatuze	3 049 313	586 328	3 635 641	715 523	189 062	904 585	24.9%	2 890 202	94.8%	482 843	82.4%	3 373 045	92.8%	693 593	242 787	936 380	94.2%	(3.4%)
Total	54 345 159	9 047 563	63 392 722	11 857 868	2 406 438	14 264 306	22.5%	46 598 628	85.7%	6 523 791	72.1%	53 122 419	83.8%	12 391 695	2 217 287	14 608 982	77.2%	(2.4%)

Source: National Treasury Local Government database

Secondary Cities Quarterly Budget Statement Summaries at 30 June 2019

Description	2017/18			Budget year 2018/19				
	Audited Outcome	Original Budget	Adjusted Budget	Q4 June Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %
R thousands								
Financial Performance								
Property rates	7 377 579	8 227 609	8 267 913	1 820 927	8 024 995	8 227 609	(202 614)	(2.46)
Service charges	27 451 377	29 766 834	29 302 409	6 760 661	28 514 570	30 161 112	(1 646 542)	(5.46)
Investment revenue	429 151	377 954	342 756	84 005	318 447	377 954	(59 507)	(15.74)
Transfers recognised - operational	8 203 765	8 686 619	8 749 101	513 436	7 672 502	8 686 619	(1 014 117)	(11.67)
Other own revenue	4 690 789	4 979 231	4 859 369	1 008 806	3 528 604	4 584 953	(1 056 349)	(23.04)
Total Revenue (excluding capital transfers and contributions)	48 152 662	52 038 248	51 521 549	10 187 836	48 059 119	52 038 249	(3 979 130)	(7.65)
Employee costs	12 161 964	13 496 611	13 561 650	2 908 053	12 278 572	13 496 611	(1 218 039)	(9.02)
Remuneration of councillors	544 922	644 732	640 958	138 918	603 505	644 732	(41 227)	(6.39)
Depreciation & asset impairment	6 263 830	5 831 501	5 726 547	1 870 667	5 617 524	5 831 501	(213 977)	(3.67)
Finance charges	1 451 458	1 051 762	1 132 972	464 927	1 300 188	1 051 763	248 425	23.62
Materials and bulk purchases	17 753 867	19 071 691	18 792 240	3 607 660	16 729 678	19 071 690	(2 342 012)	(12.28)
Transfers and grants	250 571	290 352	356 847	34 057	225 534	290 352	(64 818)	(22.32)
Other expenditure	15 510 347	13 591 259	14 133 944	2 833 586	9 843 626	13 591 261	(3 747 634)	(27.57)
Total Expenditure	53 936 959	53 977 908	54 345 159	11 857 868	46 598 628	53 977 910	(7 379 282)	(13.67)
Surplus/(Deficit)	(5 784 297)	(1 939 660)	(2 823 610)	(1 670 032)	1 460 491	(1 939 661)	3 400 152	(175.30)
Transfers recognised - capital	3 877 726	4 788 092	4 887 829	854 233	3 477 812	4 758 448	(1 280 636)	(26.91)
Contributions recognised - capital & contributed assets	4 629	57 504	-	827	3 794	87 148	(83 354)	(95.65)
Surplus/(Deficit) after capital transfers & contributions	(1 901 942)	2 905 935	2 064 219	(814 972)	4 942 096	2 905 934	2 036 162	70.07
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(1 901 942)	2 905 935	2 064 219	(814 972)	4 942 096	2 905 934	2 036 162	70.07
Capital expenditure & funds sources								
Capital expenditure	7 105 203	8 644 705	9 047 563	2 406 438	6 523 791	8 644 705	(2 120 914)	(24.53)
Transfers recognised - capital	4 301 222	4 825 147	4 996 749	1 502 249	4 438 937	4 823 147	(384 210)	(7.97)
Public contributions & donations	38 222	14 400	14 400	-	5 398	14 400	(9 002)	(62.52)
Borrowing	937 548	2 141 645	2 120 749	441 685	904 842	2 141 645	(1 236 802)	(57.75)
Internally generated funds	1 828 212	1 663 513	1 915 665	462 504	1 174 614	1 665 513	(490 899)	(29.47)
Total sources of capital funds	7 105 203	8 644 705	9 047 563	2 406 438	6 523 791	8 644 705	(2 120 914)	(24.53)

Source: National Treasury Local Government database

8. Operating revenue and expenditure per function for metros

Metros aggregated budgets and revenue and expenditure per function as at 30 June 2019

R thousands	Budget		Fourth Quarter 2018/19		Year to date: 30 June 2019		Fourth Quarter 2017/18		Q4 of 2017/18 to Q4 of 2018/19
	Main app	Adjusted Budget	Actual Revenue	4th Q as % of adj budget	Actual Revenue	Total Rev as % of adj budget	Actual Revenue	Total Rev as % of adj budget	
Water									
Buffalo City	721 819	721 819	66 368	9.2%	587 661	81.4%	38 651	94.3%	71.7%
Cape Town	4 512 711	4 448 678	500 529	11.3%	4 258 947	95.7%	1 300 388	128.6%	(61.5%)
City of Ekurhuleni	6 161 742	6 254 527	1 180 917	18.9%	6 876 222	109.9%	1 143 805	99.1%	3.2%
eThekweni	5 326 483	5 326 483	899 390	16.9%	4 648 557	87.3%	1 103 603	89.8%	(18.5%)
City of Johannesburg	7 043 017	7 034 017	1 770 945	25.2%	7 204 839	102.4%	1 684 089	102.9%	5.2%
Mangaung	1 264 414	1 208 398	242 811	20.1%	1 146 042	94.8%	205 758	76.5%	18.0%
Nelson Mandela Bay	957 881	934 622	217 152	23.2%	1 046 449	112.0%	256 112	100.4%	(15.2%)
City of Tshwane	4 247 503	4 153 848	1 305 651	31.4%	4 308 043	103.7%	1 018 568	104.8%	28.2%
Total	30 235 570	30 082 391	6 183 764	20.6%	30 076 761	100.0%	6 750 974	101.8%	(8.4%)
R thousands	Budget		Fourth Quarter 2018/19		Year to date: 30 June 2019		Fourth Quarter 2017/18		Q4 of 2017/18 to Q4 of 2018/19
	Main app	Adjusted Budget	Actual Expenditure	4th Q as % of adj budget	Actual Expenditure	Total Exp as % of adj budget	Actual Expenditure	Total Exp as % of adj budget	
Water									
Buffalo City	641 479	605 923	170 589	28.2%	591 211	97.6%	63 317	111.2%	169.4%
Cape Town	4 823 188	3 825 080	678 524	17.7%	3 090 113	80.8%	776 969	82.9%	(12.7%)
City of Ekurhuleni	7 148 837	6 438 980	1 651 523	25.6%	6 206 256	96.4%	1 431 340	86.7%	15.4%
eThekweni	4 838 140	4 837 874	530 379	11.0%	4 645 458	96.0%	1 153 183	90.7%	(54.0%)
City of Johannesburg	5 919 594	6 063 908	1 962 669	32.4%	8 420 304	138.9%	1 733 691	136.8%	13.2%
Mangaung	967 824	994 867	308 386	31.0%	945 178	95.0%	363 969	93.6%	(15.3%)
Nelson Mandela Bay	821 475	818 720	330 115	40.3%	845 164	103.2%	335 778	108.2%	(1.7%)
City of Tshwane	3 568 806	3 569 890	1 029 751	28.8%	3 739 888	104.8%	987 731	97.0%	4.3%
Total	28 729 344	27 155 243	6 661 936	24.5%	28 483 571	104.9%	6 845 978	100.2%	(2.7%)

Source: National Treasury Local Government database

Metros aggregated budgets and revenue and expenditure per function as at 30 June 2019

R thousands	Budget		Fourth Quarter 2018/19		Year to date: 30 June 2019		Fourth Quarter 2017/18		Q4 of 2017/18 to Q4 of 2018/19
	Main app	Adjusted Budget	Actual Revenue	4th Q as % of adj budget	Actual Revenue	Total Rev as % of adj budget	Actual Revenue	Total Rev as % of adj budget	
Electricity									
Buffalo City	2 047 622	2 026 418	448 399	22.1%	1 802 094	88.9%	408 737	89.6%	9.7%
Cape Town	12 983 016	13 429 897	3 336 619	24.8%	13 422 186	99.9%	2 977 942	99.2%	12.0%
City of Ekurhuleni	14 400 418	14 536 651	3 299 693	22.7%	14 531 926	100.0%	3 258 919	99.8%	1.3%
eThekweni	13 321 413	13 321 413	3 107 020	23.3%	12 596 607	94.6%	2 857 402	94.3%	8.7%
City of Johannesburg	17 367 596	15 842 812	3 793 988	23.9%	14 614 426	92.2%	3 252 899	86.3%	16.6%
Mangaung	2 428 978	2 631 599	592 097	22.5%	2 511 328	95.4%	536 827	87.0%	10.3%
Nelson Mandela Bay	4 081 884	4 082 674	932 527	22.8%	3 713 029	90.9%	883 679	101.3%	5.5%
City of Tshwane	12 216 029	12 287 341	2 760 521	22.5%	11 401 715	92.8%	2 756 742	96.0%	0.1%
Total	78 846 956	78 158 806	18 270 863	23.4%	74 593 312	95.4%	16 933 146	94.7%	7.9%
R thousands	Budget		Fourth Quarter 2018/19		Year to date: 30 June 2019		Fourth Quarter 2017/18		Q4 of 2017/18 to Q4 of 2018/19
	Main app	Adjusted Budget	Actual Expenditure	4th Q as % of adj budget	Actual Expenditure	Total Exp as % of adj budget	Actual Expenditure	Total Exp as % of adj budget	
Electricity									
Buffalo City	1 989 513	1 972 248	493 133	25.0%	1 961 163	99.4%	492 583	103.9%	0.1%
Cape Town	10 321 587	10 494 515	3 153 083	30.0%	10 081 365	96.1%	2 094 757	86.6%	50.5%
City of Ekurhuleni	12 993 486	13 046 576	3 443 239	26.4%	13 025 085	99.8%	3 244 831	99.8%	6.1%
eThekweni	12 329 506	12 329 557	2 586 088	21.0%	11 188 782	90.7%	2 860 820	93.7%	(9.6%)
City of Johannesburg	15 567 298	15 390 018	3 707 889	24.1%	15 057 565	97.8%	3 643 701	98.0%	1.8%
Mangaung	2 307 575	2 455 807	595 320	24.2%	2 357 659	96.0%	607 204	88.8%	(2.0%)
Nelson Mandela Bay	3 850 352	3 863 118	959 005	24.8%	3 678 151	95.2%	701 192	96.5%	36.8%
City of Tshwane	10 963 043	11 130 325	2 449 455	22.0%	10 988 684	98.7%	2 388 139	98.5%	2.6%
Total	70 322 360	70 682 164	17 387 214	24.6%	68 338 454	96.7%	16 033 228	95.7%	8.4%

Source: National Treasury Local Government database

Metros aggregated budgets and revenue and expenditure per function as at 30 June 2019

R thousands	Budget		Fourth Quarter 2018/19		Year to date: 30 June 2019		Fourth Quarter 2017/18		Q4 of 2017/18 to Q4 of 2018/19
	Main app	Adjusted Budget	Actual Revenue	4th Q as % of adj budget	Actual Revenue	Total Rev as % of adj budget	Actual Revenue	Total Rev as % of adj budget	
Waste water management									
Buffalo City	448 170	453 170	130 003	28.7%	426 728	94.2%	38 889	102.6%	234.3%
Cape Town	1 871 230	1 855 416	287 566	15.5%	1 725 651	93.0%	540 699	112.5%	(46.8%)
City of Ekurhuleni	2 569 350	2 569 350	596 509	23.2%	1 520 247	59.2%	512 420	94.7%	16.4%
eThekweni	1 470 117	1 470 117	287 731	19.6%	1 322 728	90.0%	231 231	100.8%	24.4%
City of Johannesburg	4 695 345	4 689 345	1 196 653	25.5%	4 637 881	98.9%	1 067 041	94.8%	12.1%
Mangaung	375 041	375 041	108 797	29.0%	462 298	123.3%	91 604	98.7%	18.8%
Nelson Mandela Bay	691 274	739 907	224 161	30.3%	821 485	111.0%	216 809	74.8%	3.4%
City of Tshwane	1 416 952	1 267 684	333 768	26.3%	1 183 670	93.4%	268 188	79.7%	24.5%
Total	13 537 480	13 420 030	3 165 189	23.6%	12 100 688	90.2%	2 966 882	95.1%	6.7%

R thousands	Budget		Fourth Quarter 2018/19		Year to date: 30 June 2019		Fourth Quarter 2017/18		Q4 of 2017/18 to Q4 of 2018/19
	Main app	Adjusted Budget	Actual Expenditure	4th Q as % of adj budget	Actual Expenditure	Total Exp as % of adj budget	Actual Expenditure	Total Exp as % of adj budget	
Waste water management									
Buffalo City	455 370	455 538	101 973	22.4%	256 367	56.3%	24 668	81.5%	313.4%
Cape Town	1 935 220	1 757 471	517 917	29.5%	1 613 433	91.8%	441 024	93.2%	17.4%
City of Ekurhuleni	55 478	1 030 990	263 005	25.5%	968 298	93.9%	272 674	1643.3%	(3.5%)
eThekwini	1 582 577	1 582 850	244 601	15.5%	1 415 286	89.4%	338 379	94.9%	(27.7%)
City of Johannesburg	3 946 396	4 042 606	399 474	9.9%	1 884 832	46.6%	371 263	47.4%	7.6%
Mangaung	350 086	332 243	129 322	38.9%	305 110	91.8%	139 625	84.7%	(7.4%)
Nelson Mandela Bay	559 396	562 139	189 442	33.7%	493 372	87.8%	162 267	74.2%	16.7%
City of Tshwane	828 743	814 827	165 842	20.4%	618 316	75.9%	216 279	69.5%	(23.3%)
Total	9 713 265	10 578 665	2 011 576	19.0%	7 555 014	71.4%	1 966 178	80.0%	2.3%

Source: National Treasury Local Government database

Metros aggregated budgets and revenue and expenditure per function as at 30 June 2019

R thousands	Budget		Fourth Quarter 2018/19		Year to date: 30 June 2019		Fourth Quarter 2017/18		Q4 of 2017/18 to Q4 of 2018/19
	Main app	Adjusted Budget	Actual Revenue	4th Q as % of adj budget	Actual Revenue	Total Rev as % of adj budget	Actual Revenue	Total Rev as % of adj budget	
Waste management									
Buffalo City	430 420	430 420	68 951	16.0%	379 427	88.2%	3 434	94.1%	1907.9%
Cape Town	1 625 554	1 579 336	415 136	26.3%	1 578 700	100.0%	272 897	99.8%	52.1%
City of Ekurhuleni	1 943 122	1 943 122	365 913	18.8%	1 919 794	98.8%	317 603	94.1%	15.2%
eThekwini	1 139 213	1 139 213	309 892	27.2%	1 139 505	100.0%	265 949	97.5%	16.5%
City of Johannesburg	1 699 271	1 810 498	472 228	26.1%	1 871 217	103.4%	411 996	101.7%	14.6%
Mangaung	321 380	321 380	71 851	22.4%	340 514	106.0%	43 312	97.5%	65.9%
Nelson Mandela Bay	429 568	445 035	88 361	19.9%	338 153	76.0%	74 470	66.2%	18.7%
City of Tshwane	1 535 010	1 592 864	474 713	29.8%	1 697 521	106.6%	404 970	101.8%	17.2%
Total	9 123 538	9 261 868	2 267 045	24.5%	9 264 832	100.0%	1 794 631	97.1%	26.3%

R thousands	Budget		Fourth Quarter 2018/19		Year to date: 30 June 2019		Fourth Quarter 2017/18		Q4 of 2017/18 to Q4 of 2018/19
	Main app	Adjusted Budget	Actual Expenditure	4th Q as % of adj budget	Actual Expenditure	Total Exp as % of adj budget	Actual Expenditure	Total Exp as % of adj budget	
Waste management									
Buffalo City	308 541	314 336	68 880	21.9%	330 485	105.1%	26 312	111.5%	161.8%
Cape Town	1 915 595	1 929 273	494 347	25.6%	1 789 041	92.7%	458 870	94.8%	7.7%
City of Ekurhuleni	1 166 645	1 166 986	321 646	27.6%	1 108 246	95.0%	345 686	102.7%	(7.0%)
eThekwini	1 201 556	1 201 610	147 669	12.3%	1 107 273	92.1%	289 870	94.1%	(49.1%)
City of Johannesburg	2 168 298	2 243 552	582 994	26.0%	2 151 838	95.9%	525 071	98.6%	11.0%
Mangaung	266 381	265 497	81 858	30.8%	284 337	107.1%	56 227	104.8%	45.6%
Nelson Mandela Bay	378 151	379 807	127 834	33.7%	346 009	91.1%	91 339	76.6%	40.0%
City of Tshwane	1 228 060	1 229 707	430 023	35.0%	1 194 846	97.2%	264 625	87.6%	62.5%
Total	8 633 227	8 730 768	2 255 250	25.8%	8 312 075	95.2%	2 058 000	95.7%	9.6%

Source: National Treasury Local Government database

9. Operating revenue and expenditure per function for secondary cities

Secondary cities aggregated budgets and revenue and expenditure per function as at 30 June 2019

	Budget		Fourth Quarter 2018/19		Year to date: 30 June 2019		Fourth Quarter 2017/18		Q4 of 2017/18
	Main appropriation	Adjusted Budget	Actual Revenue	4th Q as % of adj budget	Actual Revenue	Total Rev as % of adj budget	Actual Revenue	Total Rev as % of adj budget	to Q4 of 2018/19
R thousands									
Water									
City of Matlosana	649 566	653 442	109 395	16.7%	623 713	95.5%	106 616	74.1%	2.6%
City of Mbombela	101 759	103 759	21 054	20.3%	105 361	101.5%	23 801	94.4%	(11.5%)
Drakenstein	261 366	199 624	33 999	17.0%	195 303	97.8%	40 636	96.1%	(16.3%)
Emalahleni (MP)	516 370	382 067	92 041	24.1%	387 244	101.4%	69 350	15.1%	32.7%
Emfuleni	1 039 739	1 458 747	272 055	18.6%	1 100 291	75.4%	179 676	84.6%	51.4%
George	161 062	159 606	(51 793)	(32.5%)	(37 297)	(23.4%)	27 645	90.2%	(287.3%)
Gov an Mbeki	371 031	371 031	109 147	29.4%	406 765	109.6%	448 020	156.8%	(75.6%)
J B Marks	108 493	112 887	19 411	17.2%	126 158	111.8%	31 205	66.1%	(37.8%)
Madibeng	152 811	172 811	51 890	30.0%	191 718	110.9%	34 061	92.4%	52.3%
Matjhabeng	373 928	367 928	116 652	31.7%	423 852	115.2%	83 763	107.3%	39.3%
Mogale City	311 006	334 549	91 879	27.5%	345 432	103.3%	104 322	114.0%	(11.9%)
Msunduzi	845 876	853 944	197 585	23.1%	918 833	107.6%	150 974	94.4%	30.9%
New castle	231 141	239 390	69 037	28.8%	288 902	120.7%	82 222	134.2%	(16.0%)
Polokwane	350 836	354 325	65 114	18.4%	258 305	72.9%	(100 474)	53.3%	(164.8%)
Rustenburg	933 413	933 413	109 409	11.7%	455 598	48.8%	-	36.6%	-
Sol Plaatje	288 458	299 458	64 731	21.6%	290 679	97.1%	60 870	111.0%	6.3%
Stellenbosch	241 550	206 550	39 348	19.1%	181 198	87.7%	47 968	93.4%	(18.0%)
Steve Tshwete	107 400	114 069	22 336	19.6%	105 592	92.6%	19 375	105.0%	15.3%
uMhlathuze	469 247	496 717	106 285	21.4%	541 428	109.0%	111 284	115.1%	(4.5%)
Total	7 515 052	7 814 317	1 539 574	19.7%	6 909 076	88.4%	1 521 315	84.6%	1.2%
	Budget		Fourth Quarter 2018/19		Year to date: 30 June 2019		Fourth Quarter 2017/18		Q4 of 2017/18
	Main appropriation	Adjusted Budget	Actual Expenditure	4th Q as % of adj budget	Actual Expenditure	Total Exp as % of adj budget	Actual Expenditure	Total Exp as % of adj budget	to Q4 of 2018/19
R thousands									
Water									
City of Matlosana	635 593	636 368	48 309	7.6%	305 731	48.0%	197 818	75.6%	(75.6%)
City of Mbombela	315 548	306 293	55 816	18.2%	241 644	78.9%	69 454	69.0%	(19.6%)
Drakenstein	108 892	96 882	25 033	25.8%	73 275	75.6%	14 349	62.1%	74.5%
Emalahleni (MP)	427 648	-	-	-	-	-	2 219	-	(100.0%)
Emfuleni	1 286 879	1 281 539	114 824	9.0%	831 565	64.9%	336 647	69.3%	(65.9%)
George	116 300	118 312	26 073	22.0%	112 296	94.9%	36 656	98.7%	(28.9%)
Gov an Mbeki	366 383	367 383	60 663	16.5%	315 171	85.8%	254 127	92.0%	(76.1%)
J B Marks	91 972	94 262	8 376	8.9%	37 654	39.9%	19 448	62.2%	(56.9%)
Madibeng	232 734	194 899	37 395	19.2%	180 224	92.5%	41 156	86.9%	(9.1%)
Matjhabeng	674 396	468 734	115 045	24.5%	223 683	47.7%	150 979	69.6%	(23.8%)
Mogale City	356 902	399 541	149 124	37.3%	419 647	105.0%	96 135	96.6%	55.1%
Msunduzi	695 060	689 518	201 823	29.3%	907 782	131.7%	115 874	86.6%	74.2%
New castle	493 851	501 425	122 068	24.3%	366 151	73.0%	252 989	95.6%	(51.7%)
Polokwane	296 731	284 596	107 572	37.8%	396 035	139.2%	55 191	69.8%	94.9%
Rustenburg	728 540	728 540	84 769	11.6%	457 884	62.8%	-	7.6%	-
Sol Plaatje	248 572	247 649	41 005	16.6%	236 554	95.5%	39 827	93.8%	3.0%
Stellenbosch	147 702	136 062	20 270	14.9%	102 017	75.0%	35 759	54.8%	(43.3%)
Steve Tshwete	119 371	123 095	28 577	23.2%	105 759	85.9%	26 780	87.3%	6.7%
uMhlathuze	477 949	498 937	146 836	29.4%	536 964	107.6%	134 034	103.1%	9.6%
Total	7 821 023	7 174 035	1 393 579	19.4%	5 850 035	81.5%	1 879 442	73.3%	(25.9%)

Source: National Treasury Local Government database

Secondary cities aggregated budgets and revenue and expenditure per function as at 30 June 2019

	Budget		Fourth Quarter 2018/19		Year to date: 30 June 2019		Fourth Quarter 2017/18		Q4 of 2017/18
	Main appropriation	Adjusted Budget	Actual Revenue	4th Q as % of adj budget	Actual Revenue	Total Rev as % of adj budget	Actual Revenue	Total Rev as % of adj budget	to Q4 of 2018/19
R thousands									
Electricity									
City of Matlosana	836 178	862 317	121 082	14.0%	745 767	86.5%	113 364	68.8%	6.8%
City of Mbombela	944 844	964 844	199 927	20.7%	989 868	102.6%	235 030	95.0%	(14.9%)
Drakenstein	1 117 840	1 065 977	260 259	24.4%	1 071 820	100.5%	249 279	101.5%	4.4%
Emalahleni (MP)	1 310 167	902 839	214 416	23.7%	875 126	96.9%	197 770	842.9%	8.4%
Emfuleni	2 150 218	1 789 104	498 486	27.9%	2 003 069	112.0%	419 924	107.1%	18.7%
George	680 780	676 280	159 064	23.5%	636 914	94.2%	133 654	97.7%	19.0%
Gov an Mbeki	495 669	495 669	111 207	22.4%	458 605	92.5%	525 776	113.1%	(78.8%)
J B Marks	707 934	739 900	110 095	14.9%	784 322	106.0%	167 859	81.1%	(34.4%)
Madibeng	502 401	487 317	124 095	25.5%	473 714	97.2%	107 516	94.8%	15.4%
Matjhabeng	697 394	697 394	136 747	19.6%	647 944	92.9%	117 869	85.4%	16.0%
Mogale City	948 069	1 025 277	243 980	23.8%	977 607	95.4%	217 379	96.6%	12.2%
Msunduzi	2 224 606	2 181 949	508 220	23.3%	2 069 381	94.8%	461 710	93.2%	10.1%
New castle	770 528	767 109	135 800	17.7%	704 861	91.9%	146 040	94.3%	(7.0%)
Polokwane	1 055 136	1 055 136	259 029	24.5%	941 466	89.2%	376 487	90.0%	(31.2%)
Rustenburg	2 078 721	2 078 721	639 463	30.8%	2 236 506	107.6%	-	39.0%	-
Sol Plaatje	740 342	630 342	138 300	21.9%	586 471	93.0%	145 707	95.3%	(5.1%)
Stellenbosch	575 374	585 374	159 970	27.3%	579 648	99.0%	131 824	92.7%	21.4%
Steve Tshwete	585 255	614 508	140 350	22.8%	589 773	96.0%	134 675	91.6%	4.2%
uMhlathuze	1 591 332	1 455 431	315 808	21.7%	1 379 723	94.8%	311 496	95.4%	1.4%
Total	20 012 785	19 075 486	4 476 297	23.5%	18 752 583	98.3%	4 193 358	133.2%	6.7%
	Budget		Fourth Quarter 2018/19		Year to date: 30 June 2019		Fourth Quarter 2017/18		Q4 of 2017/18
	Main appropriation	Adjusted Budget	Actual Expenditure	4th Q as % of adj budget	Actual Expenditure	Total Exp as % of adj budget	Actual Expenditure	Total Exp as % of adj budget	to Q4 of 2018/19
R thousands									
Electricity									
City of Matlosana	1 029 708	1 043 484	107 349	10.3%	564 229	54.1%	236 803	77.5%	(54.7%)
City of Mbombela	877 481	852 466	116 355	13.6%	695 580	81.6%	44 396	78.0%	162.1%
Drakenstein	903 965	885 331	126 630	14.3%	716 293	80.9%	176 670	89.4%	(28.3%)
Emalahleni (MP)	1 423 957	-	-	-	65 159	-	28 736	-	(100.0%)
Emfuleni	1 928 195	1 971 679	73 249	3.7%	1 419 194	72.0%	548 601	109.1%	(86.6%)
George	566 533	558 813	125 151	22.4%	503 492	90.1%	125 358	90.3%	(0.2%)
Gov an Mbeki	518 229	555 029	164 790	29.7%	731 691	131.8%	546 732	96.9%	(69.9%)
J B Marks	689 594	614 518	107 464	17.5%	549 673	89.4%	100 344	70.8%	7.1%
Madibeng	546 311	502 340	82 924	16.5%	412 851	82.2%	68 634	72.8%	20.8%
Matjhabeng	588 168	578 258	39 755	6.9%	311 497	53.9%	88 372	54.1%	(55.0%)
Mogale City	880 254	888 003	177 379	20.0%	669 883	75.4%	193 430	84.5%	(8.3%)
Msunduzi	1 830 051	1 813 387	481 117	26.5%	1 761 288	97.1%	302 896	89.8%	58.8%
New castle	703 653	708 077	180 666	25.5%	622 004	87.8%	130 197	80.6%	38.8%
Polokwane	894 756	882 586	219 992	24.9%	794 990	90.1%	299 517	102.0%	(26.6%)
Rustenburg	1 969 495	1 969 495	502 268	25.5%	2 081 053	105.7%	-	45.4%	-
Sol Plaatje	694 734	670 631	126 865	18.9%	582 359	86.8%	119 384	83.5%	6.3%
Stellenbosch	432 085	430 300	100 045	23.3%	384 883	89.4%	111 700	114.4%	(10.4%)
Steve Tshwete	560 043	560 501	120 160	21.4%	483 484	86.3%	113 310	74.6%	6.0%
uMhlathuze	1 292 648	1 269 773	271 950	21.4%	1 165 974	91.8%	270 984	95.2%	0.4%
Total	18 329 862	16 754 673	3 124 109	18.6%	14 515 576	86.6%	3 506 063	86.6%	(10.9%)

Source: National Treasury Local Government database

Secondary cities aggregated budgets and revenue and expenditure per function as at 30 June 2019

	Budget		Fourth Quarter 2018/19		Year to date: 30 June 2019		Fourth Quarter 2017/18		Q4 of 2017/18
	Main appropriation	Adjusted Budget	Actual Revenue	4th Q as % of adj budget	Actual Revenue	Total Rev as % of adj budget	Actual Revenue	Total Rev as % of adj budget	to Q4 of 2018/19
R thousands									
Waste water management									
City of Matlosana	130 114	126 512	18 849	14.9%	104 291	82.4%	23 532	57.1%	(19.9%)
City of Mbombela	28 675	26 675	4 060	15.2%	21 912	82.1%	6 246	90.2%	(35.0%)
Drakenstein	130 242	112 062	(5 037)	(4.5%)	113 615	101.4%	1 847	116.8%	(372.7%)
Emalaheni (MP)	257 637	120 432	30 135	25.0%	123 326	102.4%	36 663	103.0%	(17.8%)
Emfuleni	325 292	327 843	84 745	25.8%	340 887	104.0%	65 750	60.1%	28.9%
George	141 989	142 811	26 816	18.8%	125 596	87.9%	25 411	89.6%	5.5%
Gov an Mbeki	101 737	101 737	27 249	26.8%	109 987	108.1%	174 237	202.7%	(84.4%)
J B Marks	66 651	72 033	13 560	18.8%	80 312	111.5%	18 686	86.4%	(27.4%)
Madibeng	50 549	57 140	15 360	26.9%	58 472	102.3%	10 004	107.5%	53.5%
Majhabeng	155 578	161 578	48 001	29.7%	173 357	107.3%	37 009	115.9%	29.7%
Mogale City	207 801	207 858	42 407	20.4%	246 457	118.6%	45 981	121.7%	(7.8%)
Msunduzi	168 493	173 206	49 809	28.8%	210 490	121.5%	43 705	116.7%	14.0%
New castle	187 871	199 455	26 556	13.3%	195 181	97.9%	25 235	103.8%	5.2%
Polokwane	102 529	123 864	27 525	22.2%	114 055	92.1%	(123)	88.0%	(22555.4%)
Rustenburg	397 204	397 204	37 389	9.4%	135 167	34.0%	-	28.7%	-
Sol Plaatje	75 813	80 813	20 492	25.4%	80 522	99.6%	18 902	104.5%	8.4%
Stellenbosch	139 722	129 722	19 963	15.4%	113 278	87.3%	21 158	115.1%	(5.6%)
Steve Tshwete	87 936	90 284	17 115	19.0%	90 466	100.2%	15 985	103.3%	7.1%
uMhlathuze	242 242	264 753	25 748	9.7%	235 978	89.1%	55 389	98.5%	(53.5%)
Total	2 998 076	2 915 981	530 742	18.2%	2 673 350	91.7%	625 617	88.7%	(15.2%)

	Budget		Fourth Quarter 2018/19		Year to date: 30 June 2019		Fourth Quarter 2017/18		Q4 of 2017/18
	Main appropriation	Adjusted Budget	Actual Expenditure	4th Q as % of adj budget	Actual Expenditure	Total Exp as % of adj budget	Actual Expenditure	Total Exp as % of adj budget	to Q4 of 2018/19
R thousands									
Waste water management									
City of Matlosana	138 536	146 680	9 545	6.5%	97 820	66.7%	28 256	57.4%	(66.2%)
City of Mbombela	135 490	128 220	5 596	4.4%	20 731	16.2%	7 753	15.4%	(27.8%)
Drakenstein	106 626	113 655	24 873	21.9%	93 690	82.4%	19 530	110.8%	27.4%
Emalaheni (MP)	198 730	-	-	-	-	-	5 705	-	(100.0%)
Emfuleni	187 598	197 024	63 780	32.4%	193 221	98.1%	65 825	57.2%	(3.1%)
George	192 666	196 337	21 287	10.8%	103 306	52.6%	29 983	48.7%	(29.0%)
Gov an Mbeki	170 350	163 676	31 353	19.2%	54 231	33.1%	18 788	21.4%	66.9%
J B Marks	70 821	94 662	6 867	7.3%	39 464	41.7%	22 234	70.4%	(69.1%)
Madibeng	32 940	36 243	11 017	30.4%	35 947	99.2%	7 136	90.6%	54.4%
Majhabeng	-	118 165	44 926	38.0%	108 087	91.5%	59 950	-	(25.1%)
Mogale City	107 768	93 924	21 776	23.2%	66 251	70.5%	33 622	120.4%	(35.2%)
Msunduzi	295 610	292 680	61 911	21.2%	263 284	90.0%	44 482	76.2%	39.2%
New castle	68 458	71 969	8 923	12.4%	28 188	39.2%	2 374	24.8%	275.9%
Polokwane	114 419	104 405	21 161	20.3%	101 831	97.5%	1 640	28.9%	1189.9%
Rustenburg	395 297	395 297	10 760	2.7%	42 721	10.8%	-	17.0%	-
Sol Plaatje	76 850	77 848	19 214	24.7%	70 169	90.1%	16 155	81.0%	18.9%
Stellenbosch	145 905	139 126	27 518	19.8%	101 656	73.1%	40 929	57.9%	(32.8%)
Steve Tshwete	83 166	83 179	20 773	25.0%	71 837	86.4%	16 244	82.0%	27.9%
uMhlathuze	289 067	256 609	41 992	16.4%	219 139	85.4%	40 161	100.4%	4.6%
Total	2 810 296	2 709 698	453 272	16.7%	1 711 573	63.2%	460 767	63.4%	(1.6%)

Source: National Treasury Local Government database

Secondary cities aggregated budgets and revenue and expenditure per function as at 30 June 2019

	Budget		Fourth Quarter 2018/19		Year to date: 30 June 2019		Fourth Quarter 2017/18		Q4 of 2017/18
	Main appropriation	Adjusted Budget	Actual Revenue	4th Q as % of adj budget	Actual Revenue	Total Rev as % of adj budget	Actual Revenue	Total Rev as % of adj budget	to Q4 of 2018/19
R thousands									
Waste management									
City of Matlosana	203 359	170 062	34 357	20.2%	188 153	110.6%	32 748	62.6%	4.9%
City of Mbombela	115 481	120 481	25 237	20.9%	121 305	100.7%	25 522	89.0%	(1.1%)
Drakenstein	153 455	143 460	(8 169)	(5.7%)	137 010	95.5%	3 622	116.1%	(325.5%)
Emalahleni (MP)	127 991	115 160	28 762	25.0%	115 107	100.0%	25 321	77.8%	13.6%
Emfuleni	187 945	187 945	42 218	22.5%	178 508	95.0%	35 148	76.3%	20.1%
George	116 263	116 295	21 016	18.1%	113 412	97.5%	17 504	102.8%	20.1%
Gov an Mbeki	108 240	108 240	29 724	27.5%	117 438	108.5%	151 293	159.3%	(80.4%)
J B Marks	61 753	65 600	11 546	17.6%	63 568	96.9%	16 589	83.4%	(30.4%)
Madibeng	40 330	59 500	13 181	22.2%	57 899	97.3%	12 162	140.8%	8.4%
Matjhabeng	110 567	88 430	30 085	34.0%	127 766	144.5%	22 167	126.9%	35.7%
Mogale City	241 029	171 786	15 746	9.2%	201 481	117.3%	32 572	92.4%	(51.7%)
Msunduzi	148 334	148 637	33 716	22.7%	129 597	87.2%	29 542	50.7%	14.1%
New castle	108 434	142 425	28 517	20.0%	121 688	85.4%	22 939	120.6%	24.3%
Polokwane	115 116	120 805	27 051	22.4%	114 553	94.8%	8 963	88.4%	201.8%
Rustenburg	309 471	309 471	588	0.2%	98 272	31.8%	-	52.7%	-
Sol Plaatje	60 550	73 350	15 325	20.9%	61 036	83.2%	14 369	96.9%	6.7%
Stellenbosch	80 031	85 031	12 739	15.0%	81 225	95.5%	12 423	131.2%	2.5%
Steve Tshwete	100 784	101 532	18 220	17.9%	101 919	100.4%	16 712	101.8%	9.0%
uMhlathuze	145 652	149 652	21 140	14.1%	151 093	101.0%	39 265	98.9%	(46.2%)
Total	2 534 785	2 477 863	400 999	16.2%	2 281 031	92.1%	518 861	91.1%	(22.7%)
	Budget		Fourth Quarter 2018/19		Year to date: 30 June 2019		Fourth Quarter 2017/18		Q4 of 2017/18
	Main appropriation	Adjusted Budget	Actual Expenditure	4th Q as % of adj budget	Actual Expenditure	Total Exp as % of adj budget	Actual Expenditure	Total Exp as % of adj budget	to Q4 of 2018/19
R thousands									
Waste management									
City of Matlosana	164 052	161 640	17 723	11.0%	109 298	67.6%	38 868	71.2%	(54.4%)
City of Mbombela	231 205	234 494	58 993	25.2%	225 155	96.0%	58 741	104.0%	0.4%
Drakenstein	104 686	82 824	13 062	15.8%	79 120	95.5%	27 536	87.7%	(52.6%)
Emalahleni (MP)	160 900	-	-	-	-	-	7 412	-	(100.0%)
Emfuleni	195 801	219 280	(2 159)	(1.0%)	56 901	25.9%	29 907	46.9%	(107.2%)
George	89 270	81 838	20 380	24.9%	76 794	93.8%	21 621	109.7%	(5.7%)
Gov an Mbeki	105 835	97 957	12 525	12.8%	27 203	27.8%	15 064	27.2%	(16.9%)
J B Marks	70 349	45 018	5 320	11.8%	12 547	27.9%	16 393	85.7%	(67.6%)
Madibeng	73 536	64 815	17 520	27.0%	60 093	92.7%	10 452	66.0%	67.6%
Matjhabeng	-	92 239	41 495	45.0%	124 257	134.7%	57 476	-	(27.8%)
Mogale City	87 560	106 547	30 785	28.9%	102 791	96.5%	33 524	111.0%	(8.2%)
Msunduzi	123 009	114 371	36 111	31.6%	135 294	118.3%	30 204	66.4%	19.6%
New castle	66 986	69 351	19 364	27.9%	73 525	106.0%	13 542	98.1%	43.0%
Polokwane	118 407	128 666	25 866	20.1%	102 730	79.8%	6 740	55.5%	283.8%
Rustenburg	244 245	244 245	67 872	27.8%	231 588	94.8%	-	17.3%	-
Sol Plaatje	60 450	60 277	15 542	25.8%	58 137	96.4%	10 543	54.4%	47.4%
Stellenbosch	81 861	81 861	13 279	16.2%	67 730	82.7%	15 022	50.6%	(11.6%)
Steve Tshwete	95 478	97 393	25 982	26.7%	91 882	94.3%	23 732	92.0%	9.5%
uMhlathuze	164 506	166 260	36 129	21.7%	135 257	81.4%	32 675	82.6%	10.6%
Total	2 238 136	2 149 075	455 788	21.2%	1 770 302	82.4%	449 451	79.2%	1.4%

Source: National Treasury Local Government database

10. Aggregated municipal debtors' age analysis

Debtors Age Analysis as at 30 June 2019

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	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 208 942	8.4%	2 059 452	4.1%	1 526 005	3.0%	42 442 148	84.5%	50 236 547	30.4%	1 502 158	3.0%	6 878 568	13.7%
Trade and Other Receivables from Exchange Transactions - Electricity	5 879 982	28.3%	1 278 318	6.2%	816 698	3.9%	12 777 427	61.6%	20 752 425	12.5%	187 782	0.9%	2 287 980	11.0%
Receivables from Non-exchange Transactions - Property Rates	3 977 020	11.8%	1 347 409	4.0%	1 102 715	3.3%	27 417 424	81.0%	33 844 568	20.5%	206 600	0.6%	5 298 385	15.7%
Receivables from Exchange Transactions - Waste Water Management	1 329 016	8.0%	611 539	3.7%	534 619	3.2%	14 189 703	85.2%	16 664 876	10.1%	409 519	2.5%	2 147 304	12.9%
Receivables from Exchange Transactions - Waste Management	933 133	7.1%	432 190	3.3%	372 878	2.8%	11 372 988	86.7%	13 111 188	7.9%	515 786	3.9%	1 017 863	7.8%
Receivables from Exchange Transactions - Property Rental Debtors	125 211	4.9%	31 467	1.2%	27 514	1.1%	2 364 841	92.8%	2 549 033	1.5%	11 070	0.4%	267 964	10.5%
Interest on Arrear Debtor Accounts	687 077	4.2%	502 883	3.1%	428 171	2.6%	14 881 771	90.2%	16 499 903	10.0%	726 587	4.4%	935 909	5.7%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	1	100.0%	1	-	6 028	-	-	-
Other	570 795	4.8%	443 187	3.7%	415 949	3.5%	10 438 877	88.0%	11 868 808	7.2%	632 618	5.3%	1 042 154	8.8%
Total	17 711 176	10.7%	6 706 445	4.1%	5 224 548	3.2%	135 885 180	82.1%	165 527 349	100.0%	4 198 147	2.5%	19 876 127	12.0%
Debtors Age Analysis By Customer Group														
Organs of State	1 027 013	10.0%	399 251	3.9%	333 413	3.2%	8 531 264	82.9%	10 290 941	6.2%	(2 046)	(0.0%)	643 086	6.3%
Commercial	6 334 921	25.6%	1 525 404	6.2%	980 574	4.0%	15 891 448	64.3%	24 732 346	14.9%	11 094	0.0%	2 280 772	9.2%
Households	9 207 910	7.8%	4 555 429	3.8%	3 616 707	3.1%	101 216 924	85.4%	118 596 970	71.7%	4 172 172	3.5%	16 337 952	13.8%
Other	1 141 332	9.6%	226 362	1.9%	293 854	2.5%	10 245 544	86.1%	11 907 092	7.2%	16 927	0.1%	614 317	5.2%
Total	17 711 176	10.7%	6 706 445	4.1%	5 224 548	3.2%	135 885 180	82.1%	165 527 349	100.0%	4 198 147	2.5%	19 876 127	12.0%
Per Province														
Eastern Cape	1 387 551	10.0%	521 294	3.7%	398 655	2.9%	11 635 588	83.5%	13 943 088	8.4%	776 222	5.6%	2 849 972	20.4%
Free State	1 054 201	6.2%	735 258	4.3%	400 186	2.3%	14 954 668	87.2%	17 144 313	10.4%	47 840	0.3%	2 581 027	15.1%
Gauteng	6 913 060	11.1%	2 595 388	4.2%	2 118 335	3.4%	50 501 514	81.3%	62 128 297	37.5%	2 812 995	4.5%	6 180 081	10.0%
Kwazulu-Natal	3 080 530	13.1%	932 418	4.0%	932 201	4.0%	18 662 380	79.1%	23 607 529	14.3%	151 704	0.6%	6 815 555	28.9%
Limpopo	649 071	8.6%	175 013	2.3%	181 788	2.4%	6 543 404	86.7%	7 549 276	4.6%	-	-	22 340	0.3%
Mpumalanga	848 432	6.0%	423 918	3.0%	367 523	2.6%	12 496 327	88.4%	14 136 200	8.5%	-	-	371 189	2.6%
North West	575 553	5.5%	591 871	5.7%	289 904	2.8%	8 964 090	86.0%	10 421 418	6.3%	39	-	-	-
Northern Cape	225 354	4.8%	122 402	2.6%	101 511	2.1%	4 298 873	90.5%	4 748 139	2.9%	-	-	605 098	12.7%
Western Cape	2 977 424	25.1%	608 884	5.1%	434 446	3.7%	7 828 335	66.1%	11 849 090	7.2%	409 347	3.5%	450 867	3.8%
Total	17 711 176	10.7%	6 706 445	4.1%	5 224 548	3.2%	135 885 180	82.1%	165 527 349	100.0%	4 198 147	2.5%	19 876 127	12.0%

Source: National Treasury Local Government database

11. Debtors' age analysis for the metros

Metros Debtors Age Analysis as at 30 June 2019

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
30 June 2019														
Buffalo City	311 020	15.5%	105 107	5.2%	67 442	3.4%	1 526 468	75.9%	2 010 037	2.5%	605 920	30.1%	-	-
Cape Town	2 123 370	24.3%	468 924	5.4%	339 760	3.9%	5 821 316	66.5%	8 753 369	10.7%	-	-	-	-
City of Ekurhuleni	1 793 476	14.8%	552 435	4.6%	423 859	3.5%	9 327 235	77.1%	12 097 004	14.7%	-	-	-	-
eThekwini	1 695 431	14.5%	703 090	6.0%	626 280	5.4%	8 636 357	74.1%	11 661 159	14.2%	-	-	5 130 910	44.0%
City of Johannesburg	2 112 865	8.4%	1 207 450	4.8%	1 114 190	4.4%	20 745 799	82.4%	25 180 304	30.6%	-	-	4 360 601	17.3%
Mangaung	579 667	9.6%	444 148	7.3%	164 371	2.7%	4 882 929	80.4%	6 071 115	7.4%	-	-	2 458 331	40.5%
Nelson Mandela Bay	778 034	17.1%	172 156	3.8%	134 440	3.0%	3 476 455	76.2%	4 561 086	5.6%	170 302	3.7%	2 849 972	62.5%
City of Tshwane	2 088 610	17.6%	383 044	3.2%	226 222	1.9%	9 160 798	77.3%	11 858 675	14.4%	2 812 995	23.7%	-	-
Total	11 482 473	14.0%	4 036 353	4.9%	3 096 564	3.8%	63 577 359	77.4%	82 192 750	100.0%	3 589 218	4.4%	14 799 814	18.0%
30 June 2018														
Buffalo City	269 635	15.5%	102 560	5.9%	65 927	3.8%	1 305 426	74.9%	1 743 548	2.3%	-	-	26 482	1.5%
Cape Town	2 637 218	29.0%	531 886	5.9%	422 509	4.7%	5 496 094	60.5%	9 087 706	11.8%	-	-	-	-
City of Ekurhuleni	1 888 648	12.3%	521 989	3.4%	430 299	2.8%	12 479 312	81.5%	15 320 249	19.9%	(14 270)	(0.1%)	-	-
eThekwini	1 666 676	16.1%	812 639	7.9%	418 902	4.1%	7 453 166	72.0%	10 351 383	13.5%	-	-	4 763 706	46.0%
City of Johannesburg	2 199 559	10.9%	1 014 903	5.1%	657 364	3.3%	16 236 296	80.7%	20 108 121	26.2%	-	-	-	-
Mangaung	320 553	7.1%	159 393	3.5%	149 601	3.3%	3 877 433	86.0%	4 506 980	5.9%	-	-	2 458 331	54.5%
Nelson Mandela Bay	727 159	18.3%	192 206	4.8%	150 238	3.8%	2 904 088	73.1%	3 973 692	5.2%	168 353	4.2%	2 460 609	61.9%
City of Tshwane	2 075 005	17.7%	316 427	2.7%	284 503	2.4%	9 083 166	77.2%	11 759 102	15.3%	1 076 462	9.2%	-	-
Total	11 784 453	15.3%	3 652 002	4.8%	2 579 344	3.4%	58 834 982	76.6%	76 850 780	100.0%	1 230 545	1.6%	9 709 129	12.6%
Movement between 30 June 2018 and 30 June 2019														
Buffalo City	41 385		2 547		1 515		221 042		266 489					
Cape Town	(513 848)		(62 962)		(82 749)		325 223		(334 337)					
City of Ekurhuleni	(95 173)		30 446		(6 441)		(3 152 078)		(3 223 245)					
eThekwini	28 756		(109 548)		207 378		1 183 191		1 309 776					
City of Johannesburg	(86 694)		192 547		456 826		4 509 504		5 072 183					
Mangaung	259 114		284 755		14 770		1 005 496		1 564 136					
Nelson Mandela Bay	50 875		(20 050)		(15 798)		572 367		587 394					
City of Tshwane	13 605		66 617		(58 281)		77 632		99 573					
Total	(301 980)		384 352		517 220		4 742 377		5 341 970					
Growth rate 30 June 2018 to 30 June 2019														
Buffalo City	15.3%		2.5%		2.3%		16.9%		15.3%					
Cape Town	(19.5%)		(11.8%)		(19.6%)		5.9%		(3.7%)					
City of Ekurhuleni	(5.0%)		5.8%		(1.5%)		(25.3%)		(21.0%)					
eThekwini	1.7%		(13.5%)		49.5%		15.9%		12.7%					
City of Johannesburg	(3.9%)		19.0%		69.5%		27.8%		25.2%					
Mangaung	80.8%		178.7%		9.9%		25.9%		34.7%					
Nelson Mandela Bay	7.0%		(10.4%)		(10.5%)		19.7%		14.8%					
City of Tshwane	0.7%		21.1%		(20.5%)		0.9%		0.8%					
Total	(2.6%)		10.5%		20.1%		8.1%		7.0%					

Source: National Treasury Local Government database

Metros Debtors Age Analysis By Customer Group as at 30 June 2019

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Organs of State	550 312	20.0%	178 815	6.5%	119 191	4.3%	1 897 805	69.1%	2 746 123	3.3%	-	-	330 883	12.1%
Commercial	4 448 288	31.6%	1 012 170	7.2%	627 609	4.5%	7 973 716	56.7%	14 061 783	17.1%	655	-	1 185 261	8.4%
Households	6 339 958	10.0%	2 821 737	4.4%	2 301 743	3.6%	52 038 750	82.0%	63 502 187	77.3%	3 680 111	5.8%	13 274 184	20.9%
Other	143 915	7.6%	23 631	1.3%	48 021	2.6%	1 667 088	88.6%	1 882 656	2.3%	(91 548)	(4.9%)	9 486	0.5%
Total	11 482 473	14.0%	4 036 353	4.9%	3 096 564	3.8%	63 577 359	77.4%	82 192 750	100.0%	3 589 218	4.4%	14 799 814	18.0%

Source: National Treasury Local Government database

12. Debtors' age analysis for secondary cities

Secondary cities Debtors Age Analysis as at 30 June 2019

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
City of Mallosana	-	-	-	-	-	-	-	-	-	-	-	-	-	-
City of Mbombela	100 910	26.9%	1 589	0.4%	42 405	11.3%	230 439	61.4%	375 343	1.1%	-	-	-	-
Drakenslein	118 582	38.9%	16 937	5.6%	9 970	3.3%	159 212	52.3%	304 702	0.9%	-	-	-	-
Emalahleni (MP)	100 022	2.4%	120 506	2.9%	113 016	2.7%	3 866 676	92.1%	4 200 220	11.9%	-	-	-	-
Emfuleni	391 081	5.0%	247 344	3.2%	185 210	2.4%	6 929 787	89.4%	7 753 422	21.9%	-	-	-	-
George	79 109	34.8%	8 071	3.6%	6 227	2.7%	134 201	59.0%	227 609	0.6%	16 083	7.1%	145 175	63.8%
Govan Mbeki	298 440	17.3%	56 583	3.3%	42 056	2.4%	1 324 799	76.9%	1 721 878	4.9%	-	-	-	-
J B Marks	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Madibeng	115 182	5.9%	62 264	3.2%	59 779	3.1%	1 702 461	87.8%	1 939 686	5.5%	-	-	-	-
Majhabeng	184 338	5.6%	112 181	3.4%	70 322	2.1%	2 948 469	88.9%	3 315 311	9.4%	55	2.1%	-	-
Mogale City	239 737	15.4%	38 308	2.5%	39 200	2.5%	1 240 674	79.6%	1 557 919	4.4%	-	-	-	-
Msunduzi	620 166	17.4%	13 068	0.4%	83 498	2.4%	2 843 368	79.9%	3 560 100	10.1%	-	-	1 650 722	46.4%
New castle	73 616	5.5%	46 829	3.5%	35 796	2.7%	1 192 795	88.4%	1 349 036	3.8%	142 874	10.6%	-	-
Polokwane	142 667	11.6%	19 033	1.5%	43 004	3.5%	1 028 004	83.4%	1 232 709	3.5%	-	-	-	-
Rustenburg	352 149	7.5%	144 075	3.1%	131 887	2.8%	4 070 196	86.6%	4 698 307	13.3%	-	-	-	-
Sol Plaatje	108 558	4.8%	54 542	2.4%	48 414	2.1%	2 074 904	90.8%	2 286 418	6.5%	-	-	561 605	24.6%
Stellenbosch	79 155	33.4%	4 651	2.0%	5 123	2.2%	148 028	62.5%	236 957	0.7%	-	-	-	-
Steve Tshwete	3 496	2.3%	57 518	37.5%	9 084	5.9%	83 166	54.3%	153 264	0.4%	-	-	-	-
uMhlatuze	296 683	57.6%	13 168	2.6%	11 813	2.3%	193 228	37.5%	514 893	1.5%	-	-	-	-
Total	3 303 893	9.3%	1 016 669	2.9%	936 804	2.6%	30 170 407	85.2%	35 427 773	100.0%	159 012	0.5%	2 357 502	6.7%

Source: National Treasury Local Government database

Secondary cities Debtors Age Analysis By Customer Group as at 30 June 2019

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Organs of State	186 897	8.8%	75 630	3.6%	55 326	2.6%	1 813 089	85.1%	2 130 942	6.0%	-	-	254 679	12.0%
Commercial	1 101 266	24.3%	266 770	5.9%	188 390	4.2%	2 978 439	65.7%	4 534 864	12.8%	60	-	220 875	4.9%
Households	1 417 328	6.2%	592 966	2.6%	538 787	2.3%	20 501 032	88.9%	23 050 113	65.1%	129 754	0.6%	1 579 309	6.9%
Other	598 402	10.5%	81 304	1.4%	154 300	2.7%	4 877 847	85.4%	5 711 853	16.1%	29 198	0.5%	302 640	5.3%
Total	3 303 893	9.3%	1 016 669	2.9%	936 804	2.6%	30 170 407	85.2%	35 427 773	100.0%	159 012	0.5%	2 357 502	6.7%

Source: National Treasury Local Government database

13. Collection rates

National collection rate as at 4th Quarter Ended 30 June 2019

	Main appropriation	Adjusted Budget	First Quarter 2018/19 Actual	Second Quarter 2018/19 Actual	Third Quarter 2018/19 Actual	Fourth Quarter 2018/19 Actual	Year to date: 30 June 2019 Actual
R thousands							
Collection Rate	90.4%	88.9%	83.4%	91.3%	90.7%	90.9%	88.9%
Property rates	91.4%	92.6%	77.5%	94.3%	88.1%	89.1%	86.8%
Service charges - Total	90.9%	88.8%	87.0%	92.2%	94.2%	94.3%	91.8%
Service charges - electricity revenue	93.6%	89.5%	92.7%	100.7%	94.5%	96.7%	96.1%
Service charges - water revenue	86.8%	83.1%	78.1%	83.1%	108.1%	110.9%	93.7%
Service charges - sanitation revenue	84.5%	83.9%	63.9%	61.7%	64.0%	55.6%	61.3%
Service charges - refuse revenue	88.5%	82.1%	71.7%	80.4%	88.5%	76.6%	79.1%
Service charges - other	85.2%	477.0%	402.3%	226.4%	91.4%	55.7%	144.5%
Interest earned - outstanding debtors	63.5%	57.6%	55.3%	44.9%	23.8%	42.8%	43.2%

Source: National Treasury Local Government database

Metros collection rate as at 30 June 2019

	Main appropriation	Adjusted Budget	First Quarter 2018/19 Actual	Second Quarter 2018/19 Actual	Third Quarter 2018/19 Actual	Fourth Quarter 2018/19 Actual	Year to date: 30 June 2019 Actual
R thousands							
Collection Rate	92.7%	91.4%	94.3%	96.7%	98.2%	95.9%	96.3%
Property rates	93.8%	95.4%	90.4%	96.8%	88.1%	91.2%	91.5%
Service charges - Total	93.0%	90.7%	96.9%	97.7%	104.1%	98.9%	99.2%
Service charges - electricity revenue	95.2%	91.6%	100.7%	107.8%	100.1%	101.4%	102.5%
Service charges - water revenue	90.3%	91.3%	93.2%	87.0%	134.9%	120.7%	106.0%
Service charges - sanitation revenue	85.0%	84.3%	67.5%	57.2%	61.0%	50.8%	59.0%
Service charges - refuse revenue	93.4%	86.9%	84.7%	90.7%	100.3%	78.3%	88.3%
Service charges - other	66.0%	112.4%	(533147.5%)	(1149.5%)	343.1%	98.9%	525.0%
Interest earned - outstanding debtors	65.0%	61.3%	68.8%	61.7%	(6.6%)	67.0%	59.9%

Source: National Treasury Local Government database

Secondary cities collection rate as at 30 June 2019

	Main appropriation	Adjusted Budget	First Quarter 2018/19 Actual	Second Quarter 2018/19 Actual	Third Quarter 2018/19 Actual	Fourth Quarter 2018/19 Actual	Year to date: 30 June 2019 Actual
R thousands							
Collection Rate	87.7%	81.9%	64.6%	78.5%	72.8%	80.8%	73.7%
Property rates	88.6%	87.4%	60.1%	90.8%	86.4%	78.7%	77.3%
Service charges - Total	87.9%	81.5%	67.3%	78.4%	72.0%	84.9%	75.3%
Service charges - electricity revenue	88.2%	85.4%	72.4%	81.6%	77.1%	76.7%	76.7%
Service charges - water revenue	87.7%	66.4%	56.7%	69.8%	57.3%	118.0%	74.3%
Service charges - sanitation revenue	84.7%	83.6%	52.5%	66.0%	66.1%	66.3%	62.2%
Service charges - refuse revenue	86.1%	75.9%	48.2%	67.3%	70.2%	63.3%	61.1%
Service charges - other	277.4%	2576.1%	18129.1%	8036.4%	11990.7%	7487.2%	10402.6%
Interest earned - outstanding debtors	78.6%	61.0%	36.0%	26.7%	32.6%	33.7%	32.2%

Source: National Treasury Local Government database

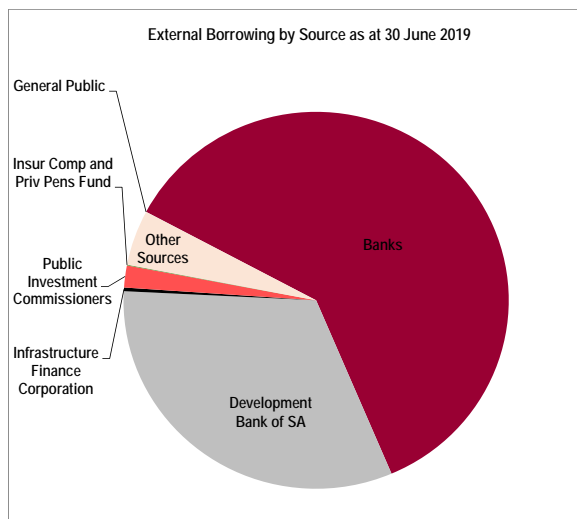
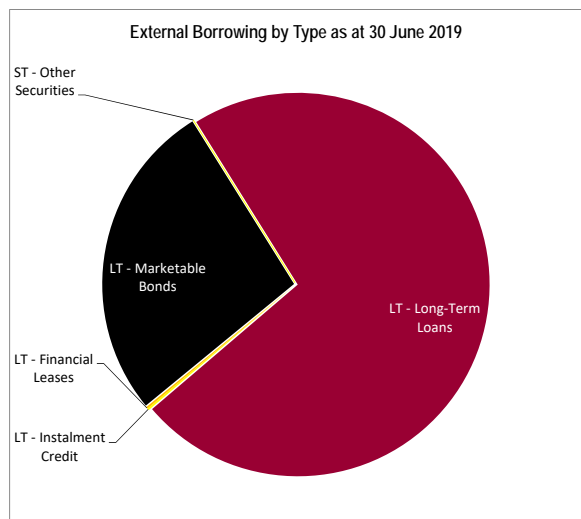
14. Aggregated municipal creditors age analysis

Creditors Age Analysis as at 30 June 2019

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Bulk Electricity	8 659 794	30.2%	841 526	2.9%	2 155 507	7.5%	17 017 380	59.4%	28 674 206	47.7%
Bulk Water	1 837 293	19.1%	321 016	3.3%	827 983	8.6%	6 612 393	68.9%	9 598 685	16.0%
PAYE deductions	488 851	80.0%	18 488	3.0%	16 113	2.6%	88 021	14.4%	611 473	1.0%
VAT (output less input)	282 605	85.1%	7 506	2.3%	3 410	1.0%	38 557	11.6%	332 078	0.6%
Pensions / Retirement	435 065	66.4%	11 231	1.7%	9 986	1.5%	199 040	30.4%	655 322	1.1%
Loan repayments	647 279	42.9%	2 512	0.2%	61 735	4.1%	797 593	52.9%	1 509 120	2.5%
Trade Creditors	7 771 870	66.6%	631 416	5.4%	669 328	5.7%	2 601 774	22.3%	11 674 388	19.4%
Auditor-General	17 100	9.6%	10 924	6.1%	8 276	4.6%	142 592	79.7%	178 891	0.3%
Other	4 368 213	63.0%	298 008	4.3%	55 046	0.8%	2 215 110	31.9%	6 936 376	11.5%
Total	24 508 070	40.7%	2 142 626	3.6%	3 807 383	6.3%	29 712 459	49.4%	60 170 539	100.0%
Per Province										
Eastern Cape	1 423 012	51.7%	152 281	5.5%	257 550	9.4%	918 312	33.4%	2 751 155	4.6%
Free State	974 723	6.8%	394 695	2.8%	166 711	1.2%	12 787 108	89.3%	14 323 236	23.8%
Gauteng	13 314 059	79.8%	288 124	1.7%	2 205 469	13.2%	876 328	5.3%	16 683 980	27.7%
Kwazulu-Natal	4 226 061	66.1%	176 286	2.8%	222 019	3.5%	1 767 189	27.7%	6 391 555	10.6%
Limpopo	597 417	18.8%	134 421	4.2%	279 197	8.8%	2 175 827	68.3%	3 186 862	5.3%
Mpumalanga	1 631 380	15.2%	502 334	4.7%	499 397	4.7%	8 114 161	75.5%	10 747 271	17.9%
North West	835 788	26.0%	407 509	12.7%	115 427	3.6%	1 853 431	57.7%	3 212 155	5.3%
Northern Cape	236 353	15.3%	67 104	4.4%	56 643	3.7%	1 181 845	76.7%	1 541 945	2.6%
Western Cape	1 269 277	95.3%	19 872	1.5%	4 972	0.4%	38 257	2.9%	1 332 379	2.2%
Total	24 508 070	40.7%	2 142 626	3.6%	3 807 383	6.3%	29 712 459	49.4%	60 170 539	100.0%

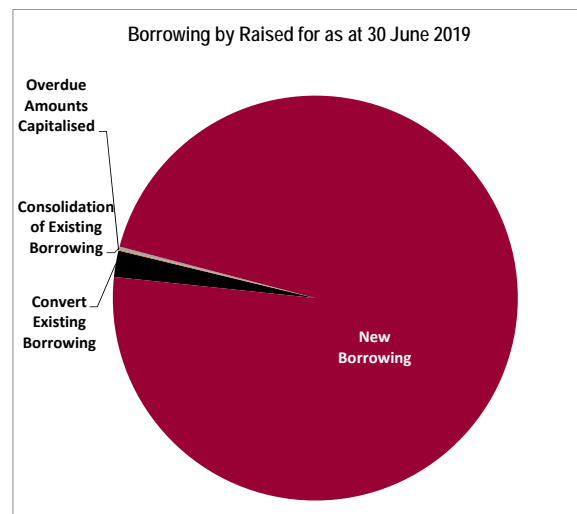
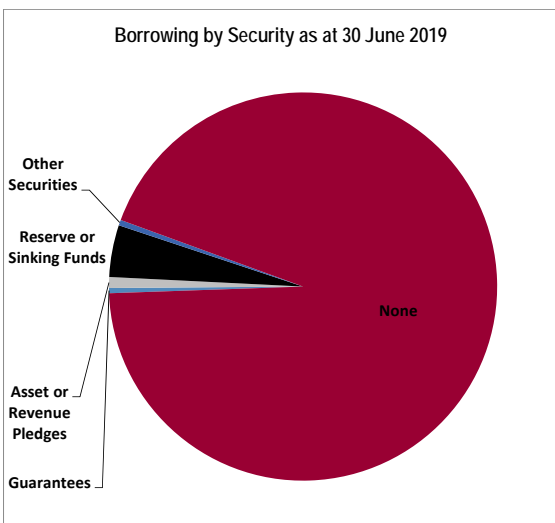
Source: National Treasury Local Government database

15. Borrowing instruments



Type	Balance (R'000)
ST - Bank Overdraft	
ST - Other Short-Term Loans	
ST - Marketable Bonds	
ST - Non-Marketable Bonds	
ST - Other Securities	3 000
LT - Long-Term Loans	49 009 076
LT - Instalment Credit	107 256
LT - Financial Leases	111 370
LT - Marketable Bonds	18 256 752
LT - Non-Marketable Bonds	
LT - Other Securities	
	67 487 454

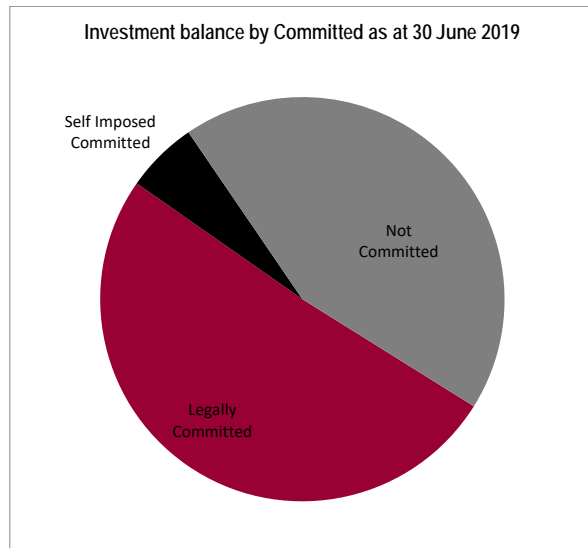
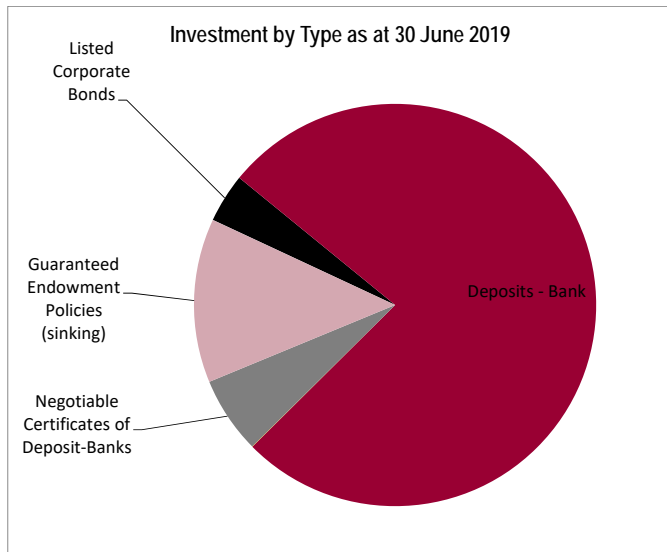
Source	Balance (R'000)
General Public	937
Banks	41 044 329
Development Bank of SA	21 713 397
Infrastructure Finance Corporation	211 430
Public Investment Commissioners	1 269 446
Insur Comp and Priv Pens Fund	49 125
Municipal Pension Funds	
Other Public Pension Funds	
Unit Trusts	
Internal Funds	
Other Sources	3 198 790
	67 487 454



Security	Balance (R'000)
Guarantees	295 757
Asset or Revenue Pledges	607 823
Bond Insurance	
Reserve or Sinking Funds	2 917 710
Other Securities	315 842
None	63 350 322
	67 487 454

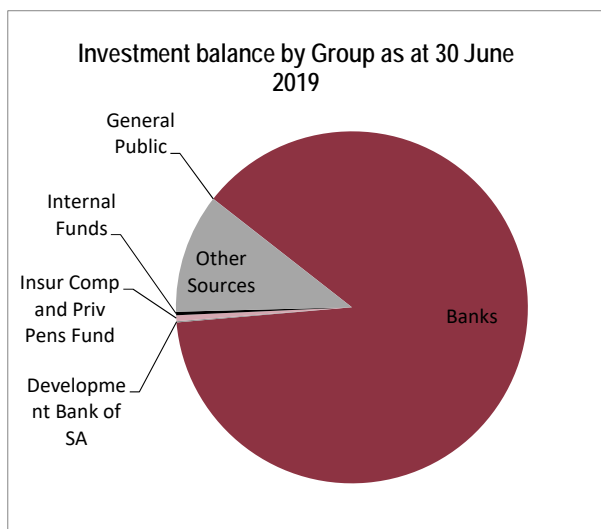
Raised For	Balance (R'000)
Convert Existing Borrowing	1 422 655
Overdue Amounts Capitalised	61 403
Consolidation of Existing Borrowing	158 840
New Borrowing	65 844 556
Bridging Finance	
	67 487 454

16. Investment instruments



Type	Balance (R'000)
Securities - National Government	3 825
Listed Corporate Bonds	1 401 849
Deposits - Bank	27 268 031
Deposits-Public Investment Commissioners	9 072
Deposits-Corporation for Public Deposits	
Bankers Acceptance Certificates	
Negotiable Certificates of Deposit-Banks	2 199 080
Guaranteed Endowment Policies (sinking)	4 688 520
Repurchase Agreements - Banks	
Municipal Bonds	
TOTAL	35 570 377

Committed	Balance (R'000)
Legally Committed	18 079 645
Self Imposed Committed	2 045 299
Not Committed	15 445 433
TOTAL	35 570 377



Group	Balance (R'000)
General Public	4 479
Banks	31 323 322
Development Bank of SA	41 358
Infrastructure Finance Corporation	
Public Investment Commissioners	
Insur Comp and Priv Pens Fund	188 665
Municipal Pension Funds	
Other Public Pension Funds	
Unit Trusts	
Internal Funds	116 749
Other Sources	3 895 804
TOTAL	35 570 377

17. Conditional grants transfers, payments and expenditure for the period ended 30 June 2019

4th Quarter Ended 30 June 2019

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

AGGREGATED INFORMATION FOR ALL MUNICIPALITIES

	Division of revenue Act No. 1 of 2018	Adjustment (Mid year)	Other Adjustments	Total Available 2018/19	Year to date		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		YTD Expenditure		% Changes from 3rd to 4th Q		% Changes for the 4th Q		Approved Roll Over	
					Approved payment schedule	Transferred to municipalities for direct grants	Actual expenditure National Department by 30 September 2018	Actual expenditure by municipalities by 30 September 2018	Actual expenditure National Department by 31 December 2018	Actual expenditure by municipalities by 31 December 2018	Actual expenditure National Department by 31 March 2019	Actual expenditure by municipalities by 31 March 2019	Actual expenditure National Department by 30 June 2019	Actual expenditure by municipalities by 30 June 2019	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
R thousands																						
National Treasury (Vote 10)																						
Local Government Financial Management Grant	504,566	-	-	504,566	504,566	504,566	94,239	103,729	128,399	131,226	99,544	106,399	120,249	147,163	442,431	488,516	20.8%	38.3%	87.7%	96.8%	675	-
Infrastructure Skills Development Grant	141,492	-	-	141,492	141,492	141,492	25,562	15,873	31,060	35,093	46,672	42,865	29,498	39,475	132,792	133,306	(36.8%)	(7.9%)	93.9%	94.2%	3,141	-
Integrated City Development Grant	293,609	-	-	293,609	-	-	-	50,788	-	78,838	-	60,420	-	96,947	-	286,992	-	-	60.5%	97.7%	4,622	734
Neighbourhood Development Partnership (Schedule 5B)	621,867	(40,000)	-	581,867	581,867	569,117	49,350	37,020	90,391	113,662	121,357	81,210	180,296	213,508	441,394	445,401	48.6%	162.9%	75.9%	76.5%	-	-
Neighbourhood Development Partnership (Schedule 6B)	29,353	20,000	-	49,353	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sub-Total Vote	1,590,887	(20,000)		1,570,887	1,277,278	1,215,175	169,151	207,410	249,850	358,818	267,573	290,895	330,043	497,093	1,016,617	1,354,216	23.3%	70.9%	66.8%	89.0%	8,438	734
Cooperative Governance (Vote 3)																						
Municipal Systems Improvement Grant (Schedule 5B)	-	23,216	-	23,216	23,216	23,216	-	-	-	-	-	606	5,041	3,340	5,041	3,946	-	451.5%	21.7%	17.0%	-	-
Municipal Systems Improvement Grant (Schedule 6B)	115,116	(23,216)	-	91,900	91,900	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipal Disaster Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipal Disaster Recovery Grant	21,317	1,147,733	-	1,169,050	1,169,050	1,169,050	-	-	-	123,156	4,180	45,961	573,351	145,064	577,531	314,181	13616.5%	215.6%	49.4%	26.9%	158,883	98,739
Municipal Demarcation Transition Grant (Schedule 5B)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipal Demarcation Transition Grant (Schedule 6B)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sub-Total Vote	136,433	1,147,733		1,284,166	1,284,166	1,192,266				123,156	4,180	46,567	578,392	148,404	582,572	318,127	13737.1%	218.7%	48.9%	26.7%	169,003	98,739
Transport (Vote 37)																						
Public Transport Infrastructure and Systems Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Transport Network Operations Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Transport Network Grant	6,253,649	33,000	-	6,286,649	6,286,649	6,286,649	447,014	326,440	1,136,665	1,151,303	1,112,393	908,087	1,609,068	1,491,292	4,305,140	3,877,122	44.6%	64.2%	68.5%	61.7%	106,428	36,714
Rural Road Assets Management Systems Grant	107,533	-	-	107,533	107,533	107,533	14,315	6,918	17,591	22,066	22,572	19,333	34,979	40,523	89,457	88,839	55.0%	109.6%	83.2%	82.6%	363	-
Sub-Total Vote	6,361,202	33,000		6,394,202	6,394,202	6,394,202	461,329	333,358	1,154,276	1,173,369	1,134,965	927,419	1,644,047	1,531,815	4,394,617	3,965,962	44.9%	65.2%	68.7%	62.0%	106,791	36,714
Public Works (Vote 4)																						
Expanded Public Works Programme: Integrated Grant (Municipality)	692,878	-	-	692,878	692,878	692,878	170,636	203,637	192,279	221,045	187,589	164,868	107,182	117,048	657,686	706,598	(42.9%)	(29.0%)	94.9%	102.0%	403	261
Sub-Total Vote	692,878			692,878	692,878	692,878	170,636	203,637	192,279	221,045	187,589	164,868	107,182	117,048	657,686	706,598	(42.9%)	(29.0%)	94.9%	102.0%	403	261
Energy (Vote 29)																						
Integrated National Electrification Programme (Municipal) Grant	1,904,477	-	-	1,904,477	1,904,477	1,904,477	295,880	263,970	279,177	478,629	13,621	305,106	510,308	612,278	1,098,986	1,659,984	3646.5%	100.7%	57.7%	87.2%	63,849	37,134
Integrated National Electrification Programme (Allocation in-kind) Grant	3,262,031	-	-	3,262,031	3,262,031	3,262,031	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Backlogs in the Electrification of Clinics and Schools (Allocation in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy Efficiency and Demand Side Management (Municipal) Grant	215,024	-	-	215,024	215,024	215,024	6,774	13,525	36,600	42,181	42,576	25,482	62,887	97,654	148,837	178,842	47.7%	283.2%	69.2%	83.2%	8,654	5,480
Energy Efficiency and Demand Side Management (Eskom) Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sub-Total Vote	5,381,532			5,381,532	5,381,532	2,119,501	302,654	277,496	315,777	520,810	56,197	330,589	573,195	709,932	1,247,823	1,838,826	920.0%	114.7%	58.9%	86.8%	72,503	42,614
Water Affairs (Vote 38)																						
Backlogs in Water and Sanitation at Clinics and Schools Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regional Bulk Infrastructure Grant (Schedule 5B)	1,957,000	6,000	-	1,963,000	1,963,000	1,963,000	212,104	204,190	259,346	442,707	417,405	365,039	634,866	623,381	1,523,721	1,635,317	52.1%	70.8%	77.6%	83.3%	60,873	47,902
Regional Bulk Infrastructure Grant (Schedule 6B)	2,886,922	(6,000)	-	2,880,922	2,880,922	2,880,922	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Services Operating and Transfer Subsidy Grant (Schedule 5B)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Services Operating and Transfer Subsidy Grant (Schedule 6B)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipal Water Infrastructure Grant (Schedule 5B)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipal Water Infrastructure Grant (Schedule 6B)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bucket Eradication Programme Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant (Schedule 5B)	3,769,139	1,008,128	-	4,777,267	4,777,267	4,777,267	183,240	318,672	387,621	667,509	625,226	801,690	1,138,506	1,399,875	2,334,593	3,187,747	82.1%	74.6%	48.9%	66.7%	148,613	65,229
Water Services Infrastructure Grant (Schedule 6B)	1,616,303	(1,008,128)	-	608,175	608,175	608,175	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sub-Total Vote	10,229,364			10,229,364	10,229,364	6,740,267	395,344	522,862	646,967	1,110,216	1,042,631	1,166,729	1,773,372	2,023,256	3,858,314	4,823,064	70.1%	73.4%	57.2%	71.6%	209,486	113,131
Sport and Recreation South Africa (Vote 19)																						
2013 Africa Cup of Nations Host City Operating Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2014 African Nations Championship Host City Operating Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sub-Total Vote																						
Human Settlements (Vote 31)																						
Rural Households Infrastructure Grant (Schedule 5B)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rural Households Infrastructure Grant (Schedule 6B)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipal Human Settlements Capacity Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipal Emergency Housing Grant	3,988	33,797	-	37,785	37,785	37,785	-	-	1,925	-	-	-	2,035	7,853	3,960	7,853	-	-	10.5%	20.8%	-	-
Sub-Total Vote	3,988	33,797		37,785	37,785	37,785			1,925				2,035	7,853	3,960	7,853			10.5%	20.8%		
Sub-Total	24,396,284	1,194,530		25,590,814	25,297,205	18,392,074	1,499,114	1,544,763	2,561,074	3,507,415	2,693,135	2,927,067	5,008,266	5,035,402	11,761,589	13,014,646	86.0%	72.0%	62.9%	69.6%	566,624	292,192
Cooperative Governance (Vote 3)																						
Municipal Infrastructure Grant	15,287,685	-	-	15,287,685	15,287,685	15,287,685	2,077,831	2,708,061	3,854,496	4,167,845	2,857,698	2,626,173	4,754,748	4,666,785	13,544,772	14,168,863	66.4%	77.7%	88.6%	92.7%	261,773	144,787
Sub-Total Vote	15,287,685			15,287,685	15,287,685	15,287,685	2,077,831	2,708,061	3,854,496	4,167,845	2,857,698	2,626,173	4,754,748	4,666,785	13,544,772	14,168,863	66.4%	77.7%	88.6%	92.7%	261,773	144,787
Sub-Total	15,287,685			15,287,685	15,287,685	15,287,685	2,077,831	2,708,061	3,854,496	4,167,845	2,857,698	2,62										

18. Over- and underspending of budgets for period ended 30 June 2019

Over and under expenditure of total budgets as at 30 June 2019 (Preliminary results)

R thousands	Main appropriation	Adjusted Budget	Year to date: 30 June 2019	Total Exp as % of main app	Total Exp as % of adj budget	(Over)	Under	(Over) as % of adj budget	Under as % of adj budget
Summary per Province									
Eastern Cape	41 643 695	42 920 068	35 593 437	85.5%	82.9%	(300 413)	7 627 045	(0.7%)	17.8%
Free State	21 573 005	21 395 580	19 980 168	92.6%	93.4%	(2 684 559)	4 099 972	(12.5%)	19.2%
Gauteng	153 286 629	154 744 317	146 153 028	95.3%	94.4%	(236 008)	8 827 297	(0.2%)	5.7%
Kwazulu-Natal	77 428 386	78 516 804	69 206 563	89.4%	88.1%	(280 806)	9 591 047	(0.4%)	12.2%
Limpopo	23 902 907	25 082 847	19 220 529	80.4%	76.6%	(142 097)	6 004 415	(0.6%)	23.9%
Mpumalanga	22 510 324	23 270 672	19 431 121	86.3%	83.5%	(258)	3 839 809	(0.0%)	16.5%
North West	22 256 178	22 438 662	15 774 071	70.9%	70.3%	(4 901)	6 669 492	(0.0%)	29.7%
Northern Cape	8 755 553	8 490 057	6 529 652	74.6%	76.9%	(181 771)	2 142 177	(2.1%)	25.2%
Western Cape	70 560 592	68 868 731	59 878 131	84.9%	86.9%	(12 784)	9 003 385	(0.0%)	13.1%
Total National	441 917 270	445 727 739	391 766 699	88.7%	87.9%	(3 843 598)	57 804 639	(0.9%)	13.0%
					Net		53 961 040		

Source: National Treasury Local Government database

Analysis of Over and Under spending of expenditure for 2015/16 - 2018/19

R thousands	2015/16			2016/17			2017/18			2018/19		
	(Over)	Under	Nett	(Over)	Under	Nett	(Over)	Under	Nett	(Over)	Under	Nett
Total	(3 079 327)	43 699 930	40 620 603	(1 766 257)	53 093 175	51 326 919	(22 626 540)	66 833 502	44 206 962	(3 843 598)	57 804 639	53 961 040
Capital	(1 037 171)	13 408 789	12 371 618	(1 389 980)	15 828 308	14 438 328	(8 186 799)	20 812 583	12 625 783	(836 236)	18 982 576	18 146 340
Operating	(3 053 249)	31 302 234	28 248 985	(1 482 741)	38 371 331	36 888 591	(15 108 441)	46 689 620	31 581 179	(4 871 939)	40 686 639	35 814 700

Percentage Over and Under spending of expenditure for 2015/16 - 2018/19

Percentage	2015/16		2016/17		2017/18		2018/19	
	(Over)	Under	(Over)	Under	(Over)	Under	(Over)	Under
Total	(.8%)	12.0%	(.4%)	13.3%	(5.4%)	16.0%	(0.9%)	13.0%
Capital	(1.6%)	20.6%	(2.0%)	23.0%	(11.5%)	29.2%	(1.1%)	25.8%
Operating	(1.0%)	10.4%	(.5%)	11.6%	(4.4%)	13.5%	(1.3%)	10.9%

Source: National Treasury Local Government database

Over and under expenditure of grant allocations as at 30 June 2019 (Preliminary results)

R thousands	Main allocation	Adjusted allocation	Year to date: 30 June 2019	Total Expenditure	Total Expenditure	(Over)	Under	(Over) as % of Adjusted	Under as % of Adjusted
Summary per Province									
Eastern Cape	5 270 857	5 934 371	4 815 628	91.4%	81.1%	(44 923)	1 163 666	(0.8%)	19.6%
Free State	1 621 414	1 832 853	1 338 466	82.5%	73.0%	(8 046)	502 434	(0.4%)	27.4%
Gauteng	4 019 905	3 914 434	2 406 078	59.9%	61.5%	(10 804)	1 519 160	(0.3%)	38.8%
Kwazulu-Natal	6 898 990	6 912 024	6 003 197	87.0%	86.9%	(27 053)	935 880	(0.4%)	13.5%
Limpopo	4 639 760	5 031 855	4 434 718	95.6%	88.1%	(1 023)	598 160	(0.0%)	11.9%
Mpumalanga	2 997 859	3 068 135	3 014 423	100.6%	98.2%	(123 774)	177 486	(4.0%)	5.8%
North West	2 805 883	3 210 032	2 056 377	73.3%	64.1%	(16 391)	1 170 046	(0.5%)	36.4%
Northern Cape	1 359 675	1 246 986	1 033 442	76.0%	82.9%	(15 201)	228 745	(1.2%)	18.3%
Western Cape	2 159 901	2 835 428	2 081 182	96.4%	73.4%	(16 674)	770 920	(0.6%)	27.2%
Total	31 774 244	33 986 118	27 183 510	85.6%	80.0%	(263 889)	7 066 497	(0.8%)	20.8%
					Nett		6 802 608		

Source: National Treasury Local Government database

Over and under collection of revenue for total budgets as at 30 June 2019 (Preliminary results)

R thousands	Main appropriation	Adjusted Budget	Year to date: 30 June 2019	Total Rev as % of main app	Total Rev as % of adj budget	(Over)	Under	(Over) as % of adj budget	Under as % of adj budget
Summary per Province									
Eastern Cape	40 411 500	42 488 613	35 788 738	88.6%	84.2%	(784 538)	7 484 413	(1.8%)	17.6%
Free State	20 501 557	20 259 649	18 899 976	92.2%	93.3%	(589 617)	1 949 290	(2.9%)	9.6%
Gauteng	154 952 710	155 557 096	149 186 935	96.3%	95.9%	(107 626)	6 477 787	(0.1%)	4.2%
Kwazulu-Natal	76 337 167	76 827 859	72 084 264	94.4%	93.8%	(399 719)	5 143 315	(0.5%)	6.7%
Limpopo	24 277 179	24 473 542	19 604 087	80.8%	80.1%	(135 207)	5 004 663	(0.6%)	20.4%
Mpumalanga	21 203 869	21 027 224	19 945 947	94.1%	94.9%	(640 827)	1 722 103	(3.0%)	8.2%
North West	20 727 213	20 910 390	17 249 288	83.2%	82.5%	(26 362)	3 687 464	(0.1%)	17.6%
Northern Cape	8 282 169	7 913 083	7 197 979	86.9%	91.0%	(376 119)	1 091 222	(4.8%)	13.8%
Western Cape	70 229 858	70 002 779	64 761 107	92.2%	92.5%	(46 313)	5 287 985	(0.1%)	7.6%
Total National	436 923 223	439 460 235	404 718 320	92.6%	92.1%	(3 106 328)	37 848 243	(0.7%)	8.6%
						Net	34 741 915		

Source: National Treasury Local Government database

Over and under collection of revenue for capital budgets as at 30 June 2019 (Preliminary results)

R thousands	Main appropriation	Adjusted Budget	Year to date: 30 June 2019	Total Revenue as	Total Revenue as	(Over)	Under	(Over) as % of adjusted	Under as % of adjusted
Summary per Province									
Eastern Cape	9 097 631	10 418 560	6 873 769	75.6%	66.0%	(74 335)	3 619 126	(0.7%)	34.7%
Free State	3 339 386	2 936 859	1 841 746	55.2%	62.7%	(6 972)	1 102 085	(0.2%)	37.5%
Gauteng	20 239 619	20 301 210	17 023 329	84.1%	83.9%	(77 293)	3 355 174	(0.4%)	16.5%
Kwazulu-Natal	14 164 647	14 329 788	10 395 691	73.4%	72.5%	(103 238)	4 037 335	(0.7%)	28.2%
Limpopo	6 605 561	6 652 045	5 300 303	80.2%	79.7%	(386 860)	1 738 602	(5.8%)	26.1%
Mpumalanga	3 333 575	3 537 885	2 945 253	88.4%	83.2%	(67 990)	660 622	(1.9%)	18.7%
North West	3 275 482	3 411 082	2 168 483	66.2%	63.6%	(17 658)	1 260 258	(0.5%)	36.9%
Northern Cape	1 433 466	1 320 627	951 450	66.4%	72.0%	(96 074)	465 251	(7.3%)	35.2%
Western Cape	11 921 714	10 655 711	7 917 403	66.4%	74.3%	(5 816)	2 744 124	(0.1%)	25.8%
Total National	73 411 081	73 563 768	55 417 427	75.5%	75.3%	(836 236)	18 982 576	(1.1%)	25.8%
						Net	18 146 340		

Source: National Treasury Local Government database

Over and under collection of revenue for operating budgets as at 30 June 2019 (Preliminary results)

R thousands	Main appropriation	Adjusted Budget	Year to date: 30 June 2019	Total Revenue as	Total Revenue as	(Over)	Under	(Over) as % of adjusted	Under as % of adjusted
Summary per Province									
Eastern Cape	31 313 869	32 070 053	28 914 968	92.3%	90.2%	(982 232)	4 137 316	(3.1%)	12.9%
Free State	17 162 171	17 322 790	17 058 230	99.4%	98.5%	(722 120)	986 680	(4.2%)	5.7%
Gauteng	134 713 091	135 255 885	132 163 605	98.1%	97.7%	(286 514)	3 378 794	(0.2%)	2.5%
Kwazulu-Natal	62 172 519	62 498 071	61 688 573	99.2%	98.7%	(591 028)	1 400 526	(0.9%)	2.2%
Limpopo	17 671 618	17 821 497	14 303 783	80.9%	80.3%	(169 347)	3 687 061	(1.0%)	20.7%
Mpumalanga	17 870 294	17 489 339	17 000 694	95.1%	97.2%	(622 523)	1 111 168	(3.6%)	6.4%
North West	17 451 731	17 499 308	15 080 806	86.4%	86.2%	(32 021)	2 450 523	(0.2%)	14.0%
Northern Cape	6 848 703	6 592 456	6 246 530	91.2%	94.8%	(405 400)	751 326	(6.1%)	11.4%
Western Cape	58 308 144	59 347 067	56 843 704	97.5%	95.8%	(79 464)	2 582 828	(0.1%)	4.4%
Total National	363 512 141	365 896 467	349 300 892	96.1%	95.5%	(3 890 647)	20 486 222	(1.1%)	5.6%
						Net	16 595 575		

Source: National Treasury Local Government database