



national treasury

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National Treasury
REPUBLIC OF SOUTH AFRICA

MEDIA RELEASE

LOCAL GOVERNMENT REVENUE AND EXPENDITURE: SECOND QUARTER LOCAL GOVERNMENT SECTION 71 REPORT

FOR THE PERIOD: 1 JULY 2018 – 31 DECEMBER 2018

South African municipalities have on aggregate spent 41.3 per cent, or R182.6 billion, of the total adopted expenditure budget of R441.9 billion as at 31 December 2018. In respect of revenue, aggregate billing and other revenue amounted to 48.4 per cent, or R211.3 billion, of the total adopted revenue budget of R436.9 billion.

These figures are among those released today in the National Treasury's local government revenue and expenditure data for the second quarter* of the 2018/19 financial year, as well as spending on conditional grants for the same period. This report covers the second quarter of the municipal financial year ending on 31 December 2018.

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

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

KEY TRENDS:

Aggregate trends

1. Of the adopted operating expenditure budget amounting to R368.5 billion, R162.7 billion or 44.1 per cent was spent by 31 December 2018.
2. Municipalities have adopted the budget for salaries and wages expenditure at R113.6 billion, which constitutes 30.8 per cent of their total operational expenditure budget of R368.5 billion. As at 31 December 2018, spending is 46.3 per cent, or R52.6 billion.
3. In the period under review, capital expenditure amounted to R20.0 billion, or 27.2 per cent, of the adopted capital budget of R73.4 billion. This is significant under performance for the second quarter.
4. Aggregated year-to-date total expenditure for metros amounts to R110.5 billion, or 43.2 per cent, of their adopted budget expenditure of R256.0 billion. The

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aggregated adopted capital budget for metros in the 2018/19 financial year is R38.9 billion, of which 23.3 per cent, or R6.1 billion, has been spent as at 31 December 2018.

5. When billed revenue is measured against their adopted budgets, the performance of metros shows surpluses across all four core services of the second quarter of 2018/19. This does not take into account the collection rate:
 - Water revenue billed was R17.3 billion against expenditure of R13.9 billion;
 - Electricity revenue billed was R39.0 billion against expenditure of R36.3 billion;
 - The revenue billed for waste water management was R5.9 billion against expenditure of R3.7 billion, and
 - Levies for waste management billed were R4.7 billion against expenditure R3.9 billion.
6. As at 31 December 2018, aggregated revenue for secondary cities is 47.6 per cent or R28.9 billion of their total adopted revenue budget of R60.7 billion for the 2018/19 financial year. The year-to-date operating expenditure level of the secondary cities is 41.0 per cent or R22.1 billion of the total adopted operating budget of R54 billion for the 2018/19 financial year.
7. Capital spending levels for secondary cities are low at an average of 31.0 per cent or R2.7 billion of the adopted capital budget of R8.6 billion.
8. The performance against the adopted budget for the four core services for the secondary cities of the second quarter 2018/19 also shows surpluses against billed revenue without taking into account the collection rate:
 - Water revenue billed was R3.5 billion against expenditure of R2.8 billion;
 - Electricity revenue billed was R9.9 billion against expenditure of R8.2 billion;
 - The revenue billed for waste water management was R1.5 billion against expenditure of R787 million; and
 - Levies for waste management billed were R1.3 billion against expenditure of R832 million.
9. Aggregate municipal consumer debts amounted to R184.7 billion (compared to R138.2 billion reported in the second quarter of 2017/18) as at 31 December 2018. Government accounts for 5.3 per cent or R9.8 billion (R7.4 billion reported in the second quarter of 2017/18) of the total outstanding debtors. Households represents the largest component of this debt at 73.8 per cent or R136.3 billion (71.8 per cent or R99.2 billion in the second quarter of the previous year).
10. It needs to be acknowledged that not all the outstanding debt of R184.7 billion is realistically collectable, as these amounts are inclusive of debt older than 90 days (historic debt that has accumulated over an extended period), interest on arrears and other recoveries.
11. If consumer debt is limited to below 90 days, then the actual realistically collectable amount is estimated at R39.9 billion. This should not be interpreted that the National Treasury by implication suggests that the balance must be written-off by municipalities.



12. Metropolitan municipalities are owed R100.4 billion (R84.8 billion reported in the first quarter of 2018/19) in outstanding debt as at 31 December 2018. This represents an increase of R15.6 billion. The largest contributors are the City of Johannesburg, which is owed the largest amount at R35.7 billion, followed by City of Ekurhuleni at R16.1 billion, City of Tshwane at R12.9 billion, and eThekweni at R12.5 billion.
13. Households in metropolitan areas are reported to account for R81.4 billion, or 81.0 per cent, of outstanding debt to metros, followed by businesses, which account for R14.7 billion or 14.6 per cent. Debt owed by government agencies is approximately R2.5 billion, or 2.5 per cent, of the total outstanding debt owed to metros.
14. Secondary cities are owed R36.5 billion (R24.7 billion reported in the second quarter of 2017/18) in outstanding consumer debt. The majority of debt is owed by households, which amount to R23.0 billion, or 63.1 per cent, of the total outstanding debt. Out of the total debt of R36.5 billion, R31.1 billion, or 85.3 per cent, has been outstanding for more than 90 days.
15. Municipalities owed their creditors R50.9 billion as at 31 December 2018, an increase of R9.7 billion when compared to the R41.2 billion reported in the second quarter of 2017/18.
16. The Free State has the highest percentage of outstanding creditors greater than 90 days at 89.5 per cent, followed by Mpumalanga at 82.5 per cent, and Northern Cape at 79.3 per cent. The year-on-year increase in outstanding creditors could be an indication that municipalities are experiencing liquidity and cash flow challenges.
17. The aggregated year-to-date actual collection rate is 87.5 per cent, compared to an adopted budgeted collection rate of 90.4 per cent. This represents an aggregated under-performance of 2.9 per cent. It is suspected that the reported collection rate is distorted, owing to reporting inconsistencies on cash flow movements of municipalities.
18. Metros budgeted for a collection rate of 92.7 per cent, and achieved an actual collection of 95.5 per cent, which is 2.8 per cent above the budgeted target. The secondary cities reported 70.8 per cent collection against an adopted collection rate of 87.7 per cent, which is 16.9 per cent below the budgeted collection rate.
19. The total balance on borrowing for all municipalities equates to R64.0 billion as at 31 December 2018. This includes long term loans of R43.9 billion, long term marketable bonds of R18.4 billion. The balance represents other short and long term financing instruments.
20. As at 31 December 2018, the total investments made by municipalities equates to R35.5 billion. This is merely R200 million more than the R35.3 billion reported in the first quarter of 2018/19. Investments include bank deposits of R27.8 billion, guaranteed endowment policies (sinking funds) of R4.3 billion, negotiable certificates of deposits at banks of R2.1 billion, listed corporate bonds of R1.4 billion, and some smaller investments.

Conditional Grants

Conditional Grants Expenditure as at 31 December 2018

21. According to the 2018 DoRA, R112.9 billion has been allocated to local government in the 2018/19 financial year. This amount comprises of the unconditional transfer of the Equitable Share (R62.7 billion), direct conditional grants allocated for



capacity building (R1.6 billion, includes an unallocated amount of R489.30 million for municipal disaster which includes an amount of R293.6 million for the ICDG grant), direct conditional grants for infrastructure projects, (R29.9 billion), the Urban Settlement Development Grant (R11.3 billion) and the Integrated City Development Grant (R293.6 million) and Indirect conditional grants of R6.8 billion.

22. As at 31 December 2018, an amount of R18.7 billion was transferred to municipalities, which is 60.0 per cent against an allocation of R31.5 billion for direct conditional grants.
23. The overall expenditure reported by municipalities as at 31 December 2018 is 62.3 per cent or R11.7 billion against the R18.7 billion transferred to municipalities by the end of second quarter. In terms of the total allocation, the aggregate expenditure is 37.1 per cent or R11.7 billion of R31.5 billion allocated to municipalities as direct conditional grants.

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

24. A total of R1.6 billion is allocated to capacity building and other grants. These grants are meant to help develop municipalities' management, planning, technical, budgeting and financial management capabilities in the 2018/19 financial year.
25. The highest performing conditional grant under this category during the second quarter is the Expanded Public Works Programme (EPWP) with reported performance of 61.3 per cent, followed by the Financial Management Grant (FMG) at 43.8 per cent.
26. The lowest performing grant in the second quarter ended 31 December 2018 is the Energy Efficiency and Demand Side Management Grant (EEDSM) with reported expenditure performance of 25.9 per cent. The low expenditure reported on the grant is as a result of most projects being in the procurement stage and non-appointment of service providers.

Infrastructure Conditional Grants Expenditure as at 30 September 2018

27. National transfers for infrastructure, excluding indirect or in-kind allocations to entities executing specific projects in municipalities, amounts to R29.9 billion in the 2018/19 financial year.
28. The highest performing direct grants to municipalities during the second quarter is the Municipal Infrastructure Grant (MIG) with reported performance of 44.4 per cent.
29. The lowest spending grant during the second quarter is the Public Transport Network Grant (PTNG) with expenditure of 23.6 per cent.

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

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



NOTE TO EDITORS:

- This information is published in terms of Sections 71 of the Municipal Finance Management Act, 2003 (Act No. 56 of 2003) (MFMA), and 31(3) of the 2018 Division of Revenue Act. The budgeted figures shown are based on the 2018/19 adopted budgets approved by municipal councils.
- In terms of the process, Municipal Managers and Chief Financial Officers are required to sign and submit data to the National Treasury by 31 January 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 second quarter publication covers 257 municipalities on financial information and conditional grant information.

* In a municipal calendar, the second quarter is characterised as the period from 01 October to 31 December because the local government financial year begin from 01 July and end at 30 June.

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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 31 December 2018;
 - b. Section 139 Indicators as at 31 December 2018;
 - c. High-level summary of revenue for 257 municipalities; and
 - d. High-level summary of expenditure for 257 municipalities.
- Summary of revenue and expenditure per function (electricity, water, etc):
 - a. High level summary of revenue per function; and
 - b. High level summary of expenditure per function.
- Consolidation of revenue and expenditure numbers for each municipality in one file.
- Detail per province per municipality.
- Summary of Conditional Grant (CG) Information for all municipalities and per grant.
- CG - Detail per province per Municipality.
- Summary of Conditional Grant (CG) information per programme.
- Section 71 summary information for the first quarter:
 - a. Summary of total monthly operating expenditure – 257 municipalities;
 - b. Summary of total monthly operating revenue – 257 municipalities;
 - c. Summary of total monthly capital expenditure – 257 municipalities;
 - d. Summary of total monthly capital revenue – 257 municipalities;
 - e. Summary – Metros;
 - f. Conditional Grant summary – Metros;
 - g. Summary – Top 19 municipalities;
 - h. Conditional Grant summary – Top 19 municipalities;
 - i. Summary – Provinces;
 - j. Conditional Grant summary – Provinces;
 - k. Analysis of Sources of Revenue – 257 municipalities;
 - l. Listing of borrowing instruments – 194 municipalities;
 - m. Listing of investment instruments – 189 municipalities;
 - n. Monthly repairs and maintenance expenditure per asset class – 257 municipalities; and
 - o. Monthly repairs and maintenance operating expenditure – 257 municipalities.
- Service delivery information (non-financial performance) for all municipalities.
- Non Compliance:
 - a. List municipalities not complying with Section 71 of the MFMA.

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



SUMMARY TABLES:

According to the budgeted monthly operational and capital expenditure submitted by all municipalities as supporting tables to the adopted budgets, municipalities recorded an over performance of 4.6 per cent or R8.4 billion on revenue collection, an under performance of 6.1 per cent or R10.5 billion on operational expenditure and 46.6 per cent or R17.4 billion on capital expenditure.

1. Consolidated statement of financial performance

Summary - Quarterly Budget Statement Summary as at 31 December 2018

| Description | Budget year 2018/19 | | | | | | |
|--|---------------------|-------------------|--------------------|--------------------|---------------------|----------------|--------------------|
| | Original Budget | Q2 Dec Actual | YTD Actual | YTD Budget | YTD Variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | |
| Financial Performance | | | | | | | |
| Property rates | 63 418 380 | 15 949 481 | 34 674 244 | 31 410 031 | 3 264 213 | 10.39 | 63 418 630 |
| Service charges | 180 455 803 | 42 897 143 | 89 551 591 | 90 096 754 | (545 163) | (0.61) | 180 463 985 |
| Investment revenue | 4 309 935 | 1 044 179 | 1 944 915 | 2 018 903 | (73 988) | (3.66) | 4 311 985 |
| Transfers recognised - operational | 85 385 720 | 24 399 954 | 52 948 216 | 46 906 581 | 6 041 636 | 12.88 | 85 724 142 |
| Other own revenue | 29 942 304 | 6 438 087 | 12 196 873 | 12 532 603 | (335 729) | (2.68) | 29 966 971 |
| Total Revenue (excluding capital transfers and contributions) | 363 512 141 | 90 728 844 | 191 315 841 | 182 964 872 | 8 350 969 | 4.56 | 363 885 712 |
| Employee costs | 109 285 582 | 26 859 852 | 50 748 347 | 52 533 595 | (1 785 249) | (3.40) | 109 298 210 |
| Remuneration of councillors | 4 333 085 | 949 905 | 1 888 316 | 2 054 933 | (166 617) | (8.11) | 4 333 071 |
| Depreciation & asset impairment | 31 565 323 | 5 954 571 | 10 607 883 | 13 567 383 | (2 959 501) | (21.81) | 31 547 630 |
| Finance charges | 8 913 746 | 2 164 315 | 3 498 720 | 4 074 788 | (576 068) | (14.14) | 8 911 850 |
| Materials and bulk purchases | 115 796 260 | 27 261 667 | 56 742 057 | 58 431 786 | (1 689 728) | (2.89) | 115 783 284 |
| Transfers and grants | 4 184 555 | 956 294 | 1 704 702 | 1 910 463 | (205 760) | (10.77) | 4 276 987 |
| Other expenditure | 94 119 804 | 21 318 357 | 37 427 052 | 40 579 153 | (3 152 101) | (7.77) | 94 321 116 |
| Total Expenditure | 368 198 356 | 85 464 962 | 162 617 078 | 173 152 101 | (10 535 023) | (6.08) | 368 472 148 |
| Surplus/(Deficit) | (4 686 214) | 5 263 881 | 28 698 763 | 9 812 771 | 18 885 992 | 192.46 | (4 586 436) |
| Transfers recognised - capital | 39 589 846 | 7 559 008 | 12 412 057 | 18 630 543 | (6 218 486) | (33.38) | 40 650 263 |
| Contributions recognised - capital & contributed assets | 328 305 | 22 078 | 32 003 | 514 503 | (482 500) | (93.78) | 327 305 |
| Surplus/(Deficit) after capital transfers & contributions | 35 231 938 | 12 844 968 | 41 142 823 | 28 957 817 | 12 185 006 | 42.08 | 36 391 132 |
| Share of surplus/ (deficit) of associate | - | (0) | (0) | | (0) | - | - |
| Surplus/(Deficit) for the year | 35 231 938 | 12 844 968 | 41 142 823 | 28 957 817 | 12 185 006 | 42.08 | 36 391 132 |
| Capital expenditure & funds sources | | | | | | | |
| Capital expenditure | 73 411 081 | 13 207 070 | 19 960 453 | 37 378 346 | (17 417 893) | (46.60) | 74 756 691 |
| Transfers recognised - capital | 40 319 286 | 8 401 389 | 12 885 932 | 20 682 500 | (7 796 568) | (37.70) | 41 365 000 |
| Public contributions & donations | 741 954 | 269 594 | 380 486 | 387 877 | (7 391) | (1.91) | 775 753 |
| Borrowing | 16 195 667 | 1 660 133 | 2 404 899 | 7 892 828 | (5 487 929) | (69.53) | 15 785 655 |
| Internally generated funds | 16 154 174 | 2 875 954 | 4 289 136 | 8 415 141 | (4 126 006) | (49.03) | 16 830 282 |
| Total sources of capital funds | 73 411 081 | 13 207 070 | 19 960 453 | 37 378 346 | (17 417 893) | (46.60) | 74 756 691 |

2. Consolidated statement of financial position

Summary - Quarterly Budget Statement - Financial Position as at 31 December 2018

| Description | Budget year 2018/19 | | | | | | |
|--|---------------------|--------------------|--------------------|--------------------|--------------------|----------------|--------------------|
| | Original Budget | Q2 Dec Actual | YTD Actual | YTD Budget | YTD Variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | |
| ASSETS | | | | | | | |
| Current assets | | | | | | | |
| Cash | 25 752 909 | 19 136 767 | 19 136 767 | 12 878 484 | 6 258 283 | 48.59 | 25 756 968 |
| Call investment deposits | 37 343 445 | 28 522 073 | 28 522 073 | 18 618 124 | 9 903 948 | 53.20 | 37 236 248 |
| Consumer debtors | 64 576 341 | 57 916 362 | 57 916 362 | 32 292 350 | 25 624 011 | 79.35 | 64 584 701 |
| Other debtors | 19 649 999 | 24 494 533 | 24 494 533 | 9 829 422 | 14 665 112 | 149.20 | 19 658 843 |
| Current portion of long-term receivables | 774 443 | 1 900 426 | 1 900 426 | 387 222 | 1 513 205 | 390.79 | 774 443 |
| Inventory | 7 571 294 | (3 466 159) | (3 466 159) | 3 785 300 | (7 251 458) | (191.57) | 7 570 599 |
| Total current assets | 155 668 431 | 128 504 002 | 128 504 002 | 77 790 901 | 50 713 100 | 65.19 | 155 581 802 |
| Non current assets | | | | | | | |
| Long-term receivables | 595 196 | 1 531 170 | 1 531 170 | 297 620 | 1 233 550 | 414.47 | 595 241 |
| Investments | 11 558 660 | 9 209 928 | 9 209 928 | 5 779 330 | 3 430 598 | 59.36 | 11 558 660 |
| Investment property | 23 051 233 | 21 039 898 | 21 039 898 | 11 493 977 | 9 545 921 | 83.05 | 22 987 953 |
| Investment in Associate | 840 221 | 838 116 | 838 116 | 454 358 | 383 758 | 84.46 | 908 716 |
| Property, plant and equipment | 697 280 057 | 529 836 597 | 529 836 597 | 349 038 098 | 180 798 499 | 51.80 | 698 076 196 |
| Agricultural | 63 149 | 65 153 | 65 153 | 31 574 | 33 578 | 106.35 | 63 149 |
| Biological | 129 716 | 215 019 | 215 019 | 64 858 | 150 161 | 231.52 | 129 716 |
| Intangible | 4 006 091 | 3 887 341 | 3 887 341 | 2 004 576 | 1 882 765 | 93.92 | 4 009 153 |
| Other non-current assets | 3 752 082 | 11 632 764 | 11 632 764 | 1 876 041 | 9 756 723 | 520.07 | 3 752 082 |
| Total non current assets | 741 276 404 | 578 255 986 | 578 255 986 | 371 040 433 | 207 215 553 | 55.85 | 742 080 865 |
| TOTAL ASSETS | 896 944 835 | 706 759 988 | 706 759 988 | 448 831 334 | 257 928 653 | 57.47 | 897 662 668 |
| LIABILITIES | | | | | | | |
| Current liabilities | | | | | | | |
| Bank overdraft | 1 125 717 | 214 909 | 214 909 | 563 087 | (348 178) | (61.83) | 1 126 173 |
| Borrowing | 5 853 246 | 3 597 405 | 3 597 405 | 2 927 438 | 669 967 | 22.89 | 5 854 877 |
| Consumer deposits | 6 107 906 | 4 176 139 | 4 176 139 | 3 055 790 | 1 120 349 | 36.66 | 6 111 580 |
| Trade and other payables | 92 758 613 | 78 542 328 | 78 542 328 | 46 567 006 | 31 975 322 | 68.67 | 93 134 012 |
| Provisions | 10 453 375 | 5 953 821 | 5 953 821 | 5 227 879 | 725 942 | 13.89 | 10 455 759 |
| Total current liabilities | 116 298 857 | 92 484 602 | 92 484 602 | 58 341 201 | 34 143 402 | 58.52 | 116 682 401 |
| Non current liabilities | | | | | | | |
| Borrowing | 77 826 598 | 63 283 675 | 63 283 675 | 38 932 194 | 24 351 481 | 62.55 | 77 864 388 |
| Provisions | 45 847 741 | 27 093 593 | 27 093 593 | 22 919 103 | 4 174 490 | 18.21 | 45 838 206 |
| Total non current liabilities | 123 674 339 | 90 377 268 | 90 377 268 | 61 851 297 | 28 525 971 | 46.12 | 123 702 594 |
| TOTAL LIABILITIES | 239 973 196 | 182 861 871 | 182 861 871 | 120 192 498 | 62 669 373 | 52.14 | 240 384 995 |
| NET ASSETS | 656 971 639 | 523 898 117 | 523 898 117 | 328 638 836 | 195 259 281 | 59.41 | 657 277 673 |
| COMMUNITY WEALTH/EQUITY | | | | | | | |
| Accumulated Surplus/(Deficit) | 629 756 854 | 490 804 379 | 490 804 379 | 315 059 126 | 175 745 253 | 0 | 630 118 252 |
| Reserves | 27 214 785 | 33 105 696 | 33 105 696 | 13 579 710 | 19 525 986 | 0 | 27 159 420 |
| Minorities interests | | (12 164) | (12 164) | | (12 164) | | |
| TOTAL COMMUNITY WEALTH/EQUITY | 656 971 639 | 523 897 911 | 523 897 911 | 328 638 836 | 195 259 075 | 0 | 657 277 673 |

3. Consolidated cash flow

Summary - Quarterly Budget Statement - Cash Flows as at 31 December 2018

| Description | Budget year 2018/19 | | | | | | |
|--|---------------------|---------------------|---------------------|---------------------|--------------------|----------------|---------------------|
| | Original Budget | Q2 Dec Actual | YTD Actual | YTD Budget | YTD Variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | |
| CASH FLOW FROM OPERATING ACTIVITIES | | | | | | | |
| Receipts | | | | | | | |
| Property rates, penalties and collection charges | 58 047 211 | 15 040 634 | 29 584 611 | 29 492 343 | 92 268 | 0.31 | 58 056 207 |
| Service charges | 164 083 303 | 39 784 752 | 80 471 256 | 81 737 245 | (1 265 989) | (1.55) | 164 006 074 |
| Other revenue | 23 020 799 | 9 272 501 | 20 153 714 | 11 381 083 | 8 772 631 | 77.08 | 23 074 232 |
| Government - operating | 82 222 715 | 23 282 337 | 55 056 906 | 50 501 366 | 4 555 540 | 9.02 | 82 580 013 |
| Government - capital | 40 123 637 | 10 682 736 | 20 740 744 | 20 911 011 | (170 266) | (0.81) | 41 027 919 |
| Interest | 7 917 976 | 1 725 905 | 3 881 731 | 3 808 378 | 73 353 | 1.93 | 7 906 417 |
| Dividends | 3 258 | 438 | 563 | 1 569 | (1 006) | (64.14) | 3 258 |
| Payments | | | | | | | |
| Suppliers and employees | (298 263 368) | (76 013 595) | (170 151 594) | (149 546 097) | (20 605 497) | 13.78 | (297 676 193) |
| Finance charges | (8 756 937) | (2 503 779) | (3 539 146) | (4 279 881) | 740 736 | (17.31) | (8 768 855) |
| Transfers and grants | (4 093 032) | (844 238) | (1 583 163) | (1 820 782) | 237 619 | (13.05) | (4 189 496) |
| NET CASH FROM/(USED) OPERATING ACTIVITIES | 64 305 563 | 20 427 692 | 34 615 622 | 42 186 235 | (7 570 613) | (17.95) | 66 019 575 |
| CASH FLOW FROM INVESTING ACTIVITIES | | | | | | | |
| Receipts | | | | | | | |
| Proceeds on disposal of PPE | 1 136 118 | 38 822 | 114 798 | 466 584 | (351 786) | (75.40) | 1 135 208 |
| Decrease in non-current debtors | 249 855 | (154 735) | (89 054) | 90 133 | (179 187) | (198.80) | 249 855 |
| Decrease in other non-current receivables | 58 688 | (920 405) | (864 080) | 39 581 | (903 660) | (2 283.09) | 58 688 |
| Decrease (increase) in non-current investments | (938 342) | 459 069 | 495 240 | (393 870) | 889 109 | (225.74) | (786 220) |
| Payments | | | | | | | |
| Capital assets | (70 119 518) | (12 433 246) | (21 712 252) | (32 316 397) | 10 604 145 | (32.81) | (71 087 029) |
| NET CASH FROM/(USED) INVESTING ACTIVITIES | (69 613 199) | (13 010 496) | (22 055 347) | (32 113 969) | 10 058 621 | (31.32) | (70 429 498) |
| CASH FLOW FROM FINANCING ACTIVITIES | | | | | | | |
| Receipts | | | | | | | |
| Short term loans | 99 272 | 8 591 | 1 517 888 | 99 272 | 1 418 616 | 1 429.02 | 99 272 |
| Borrowing long term/refinancing | 15 399 058 | (1 264 039) | 943 031 | 4 300 899 | (3 357 868) | (78.07) | 14 844 124 |
| Increase (decrease) in consumer deposits | 196 881 | 46 385 | (38 108) | 79 761 | (117 870) | (147.78) | 200 112 |
| Payments | | | | | | | |
| Repayment of borrowing | (4 660 551) | (1 340 059) | (2 362 167) | (2 302 894) | (59 273) | 2.57 | (4 854 979) |
| NET CASH FROM/(USED) FINANCING ACTIVITIES | 11 034 660 | (2 549 121) | 60 644 | 2 177 038 | (2 116 394) | (97.21) | 10 288 528 |
| NET INCREASE/(DECREASE) IN CASH HELD | 5 727 024 | 4 868 074 | 12 620 919 | 12 249 304 | 371 614 | 3.03 | 5 878 606 |
| Cash/cash equivalents at the year begin: | 44 200 010 | 47 782 674 | 40 414 187 | 45 213 500 | (4 799 313) | (10.61) | 45 213 500 |
| Cash/cash equivalents at the year end: | 49 927 034 | 52 650 749 | 52 650 749 | 57 462 804 | (4 812 056) | (8.37) | 51 092 106 |

4. Aggregated revenue and expenditure for municipalities

Table 1a: National aggregated revenue as at 2nd Quarter Ended 31 December 2018

| R thousands | Main appropriation | | | Second Quarter 2018/19 | | | | Year to date: 31 December 2018 | | | | Second Quarter 2017/18 | | | | Q2 of 2017/18 to Q2 of 2018/19 |
|-----------------------------|--------------------|-------------------|--------------------|------------------------|-------------------|--------------------|-------------------------|--------------------------------|-------------------|--------------------|-------------------------|------------------------|-------------------|-------------------|-------------------------|--------------------------------|
| | Operating | Capital | Total | Operating | Capital | Total | 2nd Q as % of Main appr | Operating | Capital | Total | Total as % of main appr | Operating | Capital | Total | Total as % of main appr | |
| Revenue | | | | | | | | | | | | | | | | |
| Category A (Metro) | 218 990 645 | 38 928 050 | 257 918 695 | 56 388 248 | 6 511 439 | 62 899 687 | 24.4% | 115 023 991 | 9 060 584 | 124 084 575 | 48.1% | 48 480 794 | 6 831 442 | 55 312 237 | 46.6% | 13.7% |
| Category B (Local) | 123 802 164 | 25 050 595 | 148 852 759 | 28 925 784 | 4 595 333 | 33 521 117 | 22.5% | 64 796 303 | 7 687 653 | 72 483 956 | 48.7% | 27 553 043 | 4 834 652 | 32 387 695 | 55.8% | 3.5% |
| Category C (District) | 20 719 333 | 9 432 437 | 30 151 769 | 5 414 811 | 2 100 298 | 7 515 109 | 24.9% | 11 495 547 | 3 212 216 | 14 707 763 | 48.8% | 5 535 321 | 1 835 047 | 7 370 368 | 48.9% | 2.0% |
| Total | 363 512 141 | 73 411 081 | 436 923 223 | 90 728 844 | 13 207 070 | 103 935 913 | 23.8% | 191 315 841 | 19 960 453 | 211 276 294 | 48.4% | 81 569 159 | 13 501 141 | 95 070 300 | 49.9% | 9.3% |
| Summary per Province | | | | | | | | | | | | | | | | |
| Eastern Cape | 31 313 869 | 9 097 631 | 40 411 500 | 7 532 065 | 1 689 593 | 9 221 658 | 22.8% | 16 678 223 | 2 588 801 | 19 267 025 | 47.7% | 7 234 082 | 1 597 390 | 8 831 472 | 53.4% | 4.4% |
| Free State | 17 162 171 | 3 339 386 | 20 501 557 | 3 919 785 | 486 393 | 4 406 178 | 21.5% | 8 748 930 | 776 328 | 9 525 259 | 46.5% | 3 763 490 | 529 782 | 4 293 272 | 44.2% | 2.6% |
| Gauteng | 134 713 091 | 20 239 619 | 154 952 710 | 34 035 206 | 3 338 763 | 37 373 969 | 24.1% | 69 875 532 | 4 247 140 | 74 122 673 | 47.8% | 29 213 154 | 3 617 524 | 32 830 679 | 46.3% | 13.8% |
| Kwazulu-Natal | 62 172 519 | 14 164 647 | 76 337 167 | 16 774 946 | 2 787 734 | 19 562 680 | 25.6% | 34 485 168 | 4 490 088 | 38 975 256 | 51.1% | 13 860 718 | 2 581 103 | 16 441 822 | 48.0% | 19.0% |
| Limpopo | 17 671 618 | 6 605 561 | 24 277 179 | 3 658 223 | 1 299 966 | 4 958 189 | 20.4% | 7 946 844 | 2 147 952 | 10 094 795 | 41.6% | 4 254 238 | 1 362 994 | 5 617 232 | 47.8% | (11.7%) |
| Mpumalanga | 17 870 294 | 3 333 575 | 21 203 869 | 4 503 710 | 693 507 | 5 197 218 | 24.5% | 9 549 771 | 1 230 839 | 10 780 609 | 50.8% | 4 466 328 | 630 341 | 5 096 669 | 79.9% | 2.0% |
| North West | 17 451 731 | 3 275 482 | 20 727 213 | 3 931 052 | 671 653 | 4 602 705 | 22.2% | 8 771 470 | 1 073 429 | 9 844 900 | 47.5% | 3 734 573 | 854 057 | 4 588 630 | 44.8% | 0.3% |
| Northern Cape | 6 848 703 | 1 433 466 | 8 282 169 | 1 502 606 | 233 886 | 1 736 492 | 21.0% | 3 638 021 | 379 814 | 4 017 835 | 48.5% | 1 681 483 | 290 249 | 1 971 731 | 88.5% | (11.9%) |
| Western Cape | 58 308 144 | 11 921 714 | 70 229 858 | 14 871 251 | 2 005 575 | 16 876 826 | 24.0% | 31 621 881 | 3 026 061 | 34 647 942 | 49.3% | 13 361 094 | 2 037 700 | 15 398 794 | 48.3% | 9.6% |
| Total National | 363 512 141 | 73 411 081 | 436 923 223 | 90 728 844 | 13 207 070 | 103 935 913 | 23.8% | 191 315 841 | 19 960 453 | 211 276 294 | 48.4% | 81 569 159 | 13 501 141 | 95 070 300 | 49.9% | 9.3% |

Source: National Treasury Local Government Database

Table 1b: National aggregated expenditure as at 2nd Quarter Ended 31 December 2018

| R thousands | Main appropriation | | | Second Quarter 2018/19 | | | | Year to date: 31 December 2018 | | | | Second Quarter 2017/18 | | | | Q2 of 2017/18 to Q2 of 2018/19 |
|-----------------------------|--------------------|-------------------|--------------------|------------------------|-------------------|-------------------|-------------------------|--------------------------------|-------------------|--------------------|-------------------------|------------------------|-------------------|-------------------|-------------------------|--------------------------------|
| | Operating | Capital | Total | Operating | Capital | Total | 2nd Q as % of Main appr | Operating | Capital | Total | Total as % of main appr | Operating | Capital | Total | Total as % of main appr | |
| Expenditure | | | | | | | | | | | | | | | | |
| Category A (Metro) | 217 102 808 | 38 928 050 | 256 030 858 | 52 070 340 | 6 511 439 | 58 581 779 | 22.9% | 101 458 698 | 9 060 584 | 110 519 282 | 43.2% | 49 736 056 | 6 831 442 | 56 567 498 | 43.8% | 3.6% |
| Category B (Local) | 129 747 422 | 25 050 595 | 154 798 017 | 28 376 366 | 4 595 333 | 32 971 699 | 21.3% | 51 949 503 | 7 687 653 | 59 637 156 | 38.5% | 25 110 982 | 4 834 652 | 29 945 634 | 37.2% | 10.1% |
| Category C (District) | 21 655 958 | 9 432 437 | 31 088 395 | 5 039 417 | 2 100 298 | 7 139 715 | 23.0% | 9 243 535 | 3 212 216 | 12 455 751 | 40.1% | 4 716 801 | 1 835 047 | 6 551 847 | 38.2% | 9.0% |
| Total | 368 506 188 | 73 411 081 | 441 917 270 | 85 486 123 | 13 207 070 | 98 693 193 | 22.3% | 162 651 736 | 19 960 453 | 182 612 189 | 41.3% | 79 563 839 | 13 501 141 | 93 064 980 | 41.1% | 6.0% |
| Summary per Province | | | | | | | | | | | | | | | | |
| Eastern Cape | 32 546 064 | 9 097 631 | 41 643 695 | 7 213 821 | 1 689 593 | 8 903 414 | 21.4% | 14 077 759 | 2 588 801 | 16 666 561 | 40.0% | 7 619 245 | 1 597 390 | 9 216 634 | 41.7% | (3.4%) |
| Free State | 18 233 619 | 3 339 386 | 21 573 005 | 4 007 396 | 486 393 | 4 493 789 | 20.8% | 7 450 640 | 776 328 | 8 226 968 | 38.1% | 3 734 980 | 529 782 | 4 264 762 | 36.9% | 5.4% |
| Gauteng | 133 047 010 | 20 239 619 | 153 286 629 | 31 118 967 | 3 338 763 | 34 457 730 | 22.5% | 62 536 561 | 4 247 140 | 66 783 701 | 43.6% | 30 548 154 | 3 617 525 | 34 165 679 | 43.6% | 0.9% |
| Kwazulu-Natal | 63 263 739 | 14 164 647 | 77 428 386 | 16 641 810 | 2 787 734 | 19 429 544 | 25.1% | 29 374 301 | 4 490 088 | 33 864 389 | 43.7% | 13 372 486 | 2 581 103 | 15 953 589 | 42.7% | 21.8% |
| Limpopo | 17 297 347 | 6 605 561 | 23 902 907 | 3 697 554 | 1 299 966 | 4 997 519 | 20.9% | 6 952 757 | 2 147 952 | 9 100 708 | 38.1% | 3 412 258 | 1 362 994 | 4 775 253 | 38.3% | 4.7% |
| Mpumalanga | 19 176 749 | 3 333 575 | 22 510 324 | 4 040 137 | 693 507 | 4 733 644 | 21.0% | 7 442 615 | 1 230 839 | 8 673 454 | 38.5% | 3 183 908 | 630 341 | 3 814 249 | 31.7% | 24.1% |
| North West | 18 980 696 | 3 275 482 | 22 256 178 | 3 696 443 | 671 653 | 4 368 096 | 19.6% | 6 779 338 | 1 073 429 | 7 852 767 | 35.3% | 3 147 968 | 854 057 | 4 002 025 | 33.3% | 9.1% |
| Northern Cape | 7 322 086 | 1 433 466 | 8 755 553 | 1 429 020 | 233 886 | 1 662 906 | 19.0% | 2 902 254 | 379 814 | 3 282 068 | 37.5% | 1 332 148 | 290 249 | 1 622 397 | 39.4% | 2.5% |
| Western Cape | 58 638 879 | 11 921 714 | 70 560 592 | 13 640 975 | 2 005 575 | 15 646 550 | 22.2% | 25 135 511 | 3 026 061 | 28 161 572 | 39.9% | 13 212 692 | 2 037 700 | 15 250 392 | 41.5% | 2.6% |
| Total National | 368 506 188 | 73 411 081 | 441 917 270 | 85 486 123 | 13 207 070 | 98 693 193 | 22.3% | 162 651 736 | 19 960 453 | 182 612 189 | 41.3% | 79 563 839 | 13 501 141 | 93 064 980 | 41.1% | 6.0% |

Source: National Treasury Local Government Database

Quarterly Budget Statement Summary as at 31 December 2018

| Description | Budget year 2018/19 | | | | |
|--|---------------------|-------------------|--------------------|---------------------|----------------|
| | Original Budget | Q2 Dec Actual | YTD Actual | YTD Variance | YTD variance % |
| R thousands | | | | | |
| Financial Performance | | | | | |
| Property rates | 63 418 380 | 15 949 481 | 34 674 244 | 3 264 213 | 10.39 |
| Service charges | 180 455 803 | 42 897 143 | 89 551 591 | (545 163) | (0.61) |
| Investment revenue | 4 309 935 | 1 044 179 | 1 944 915 | (73 988) | (3.66) |
| Transfers recognised - operational | 85 385 720 | 24 399 954 | 52 948 216 | 6 041 636 | 12.88 |
| Other own revenue | 29 942 304 | 6 438 087 | 12 196 873 | (335 729) | (2.68) |
| Total Revenue (excluding capital transfers and contributions) | 363 512 141 | 90 728 844 | 191 315 841 | 8 350 969 | 4.56 |
| Employee costs | 109 285 582 | 26 859 852 | 50 748 347 | (1 785 249) | (3.40) |
| Remuneration of councillors | 4 333 085 | 949 905 | 1 888 316 | (166 617) | (8.11) |
| Depreciation & asset impairment | 31 565 323 | 5 954 571 | 10 607 883 | (2 959 501) | (21.81) |
| Finance charges | 8 913 746 | 2 164 315 | 3 498 720 | (576 068) | (14.14) |
| Materials and bulk purchases | 115 796 260 | 27 261 667 | 56 742 057 | (1 689 728) | (2.89) |
| Transfers and grants | 4 184 555 | 956 294 | 1 704 702 | (205 760) | (10.77) |
| Other expenditure | 94 119 804 | 21 318 357 | 37 427 052 | (3 152 101) | (7.77) |
| Total Expenditure | 368 198 356 | 85 464 962 | 162 617 078 | (10 535 023) | (6.08) |
| Surplus/(Deficit) | (4 686 214) | 5 263 881 | 28 698 763 | 18 885 992 | 192.46 |
| Transfers recognised - capital | 39 589 846 | 7 559 008 | 12 412 057 | (6 218 486) | (33.38) |
| Contributions recognised - capital & contributed assets | 328 305 | 22 078 | 32 003 | (482 500) | (93.78) |
| Surplus/(Deficit) after capital transfers & contributions | 35 231 938 | 12 844 968 | 41 142 823 | 12 185 006 | 42.08 |
| Share of surplus/ (deficit) of associate | - | (0) | (0) | (0) | - |
| Surplus/(Deficit) for the year | 35 231 938 | 12 844 968 | 41 142 823 | 12 185 006 | 42.08 |
| Capital expenditure & funds sources | | | | | |
| Capital expenditure | 73 411 081 | 13 207 070 | 19 960 453 | (17 417 893) | (46.60) |
| Transfers recognised - capital | 40 319 286 | 8 401 389 | 12 885 932 | (7 796 568) | (37.70) |
| Public contributions & donations | 741 954 | 269 594 | 380 486 | (7 391) | (1.91) |
| Borrowing | 16 195 667 | 1 660 133 | 2 404 899 | (5 487 929) | (69.53) |
| Internally generated funds | 16 154 174 | 2 875 954 | 4 289 136 | (4 126 006) | (49.03) |
| Total sources of capital funds | 73 411 081 | 13 207 070 | 19 960 453 | (17 417 893) | (46.60) |

Source: National Treasury Local Government Database

Salaries and wages expenditure as at 2nd Quarter Ended 31 December 2018

| R thousands | Budget | Second Quarter 2018/19 | | Year to date: 31 December 2018 | | Second Quarter 2017/18 | | Q2 of 2017/18 to Q2 of 2018/19 |
|-----------------------|--------------------|------------------------|-------------------------|--------------------------------|--------------------|------------------------|-------------------------|--------------------------------|
| | Main appr | Actual Expenditure | 2nd Q as % of Main appr | Actual Expenditure | Total as % of main | Actual Expenditure | Total as % of main appr | |
| Category A (Metro) | 63 225 905 | 16 012 348 | 25.3% | 30 027 413 | 47.5% | 14 721 263 | 49.0% | 8.8% |
| Category B (Local) | 41 073 648 | 9 449 001 | 23.0% | 18 104 509 | 44.1% | 8 894 638 | 44.5% | 6.2% |
| Category C (District) | 9 319 115 | 2 348 409 | 25.2% | 4 504 740 | 48.3% | 2 166 332 | 47.8% | 8.4% |
| Total | 113 618 668 | 27 809 757 | 24.5% | 52 636 663 | 46.3% | 25 782 233 | 47.3% | 7.9% |
| Per Province | | | | | | | | |
| Eastern Cape | 11 951 094 | 3 000 109 | 25.1% | 5 638 770 | 47.2% | 2 580 204 | 45.8% | 16.3% |
| Free State | 5 942 256 | 1 309 097 | 22.0% | 2 640 714 | 44.4% | 1 427 201 | 48.7% | (8.3%) |
| Gauteng | 35 982 642 | 8 846 160 | 24.6% | 17 073 352 | 47.4% | 8 077 342 | 48.0% | 9.5% |
| Kwazulu-Natal | 19 925 543 | 5 307 124 | 26.6% | 9 722 058 | 48.8% | 4 596 800 | 47.7% | 15.5% |
| Limpopo | 6 392 732 | 1 323 431 | 20.7% | 2 577 879 | 40.3% | 1 282 408 | 42.6% | 3.2% |
| Mpumalanga | 5 981 558 | 1 306 062 | 21.8% | 2 532 940 | 42.3% | 1 326 087 | 44.3% | (1.5%) |
| North West | 4 953 821 | 1 185 256 | 23.9% | 2 234 786 | 45.1% | 980 497 | 43.8% | 20.9% |
| Northern Cape | 2 821 275 | 634 843 | 22.5% | 1 230 804 | 43.6% | 643 559 | 46.0% | (1.4%) |
| Western Cape | 19 667 747 | 4 897 676 | 24.9% | 8 985 361 | 45.7% | 4 868 134 | 49.5% | 0.6% |
| Total | 113 618 668 | 27 809 757 | 24.5% | 52 636 663 | 46.3% | 25 782 233 | 47.3% | 7.9% |

Source: National Treasury Local Government Database

5. Aggregate revenue and expenditure trends for metros

Metros aggregated revenue as at 31 December 2018

| R thousands | Main appropriation | | | Second Quarter 2018/19 | | | | Year to date: 31 December 2018 | | | | Second Quarter 2017/18 | | | | Q2 of 2017/18 to Q2 of 2018/19 |
|----------------------|--------------------|-------------------|--------------------|------------------------|------------------|-------------------|-------------------------|--------------------------------|------------------|--------------------|------------------------|------------------------|------------------|-------------------|-----------------------------|--------------------------------|
| | Operating Revenue | Capital Revenue | Total | Operating Revenue | Capital Revenue | Total | 2nd Q as % of main appr | Operating Revenue | Capital Revenue | Total | Total Rev as % of main | Operating Revenue | Capital Revenue | Total | Total Rev as % of main appr | |
| Buffalo City | 6 517 222 | 1 753 142 | 8 270 364 | 1 640 218 | 414 569 | 2 054 786 | 24.8% | 3 435 496 | 537 442 | 3 972 938 | 48.0% | 1 568 884 | 299 183 | 1 868 067 | 46.4% | 10.0% |
| Cape Town | 39 735 877 | 8 456 748 | 48 192 626 | 11 068 884 | 1 268 302 | 12 337 186 | 25.6% | 22 380 575 | 1 879 717 | 24 260 292 | 50.3% | 9 565 056 | 1 413 313 | 10 978 369 | 47.9% | 12.4% |
| City of Ekurhuleni | 35 317 657 | 6 904 213 | 42 221 869 | 8 949 689 | 825 888 | 9 775 577 | 23.2% | 18 931 906 | 989 203 | 19 921 109 | 47.2% | 8 260 533 | 1 223 538 | 9 484 071 | 49.9% | 3.1% |
| eThekweni | 35 175 463 | 7 110 162 | 42 285 625 | 9 392 489 | 1 247 507 | 10 639 996 | 25.2% | 18 541 535 | 2 073 221 | 20 614 756 | 48.8% | 7 642 409 | 1 172 886 | 8 815 295 | 46.9% | 20.7% |
| City of Johannesburg | 53 046 409 | 7 810 236 | 60 856 646 | 13 430 769 | 1 478 454 | 14 909 223 | 24.5% | 26 792 023 | 1 930 725 | 28 722 748 | 47.2% | 10 547 353 | 1 403 080 | 11 950 433 | 43.1% | 24.8% |
| Mangaung | 6 304 424 | 1 130 454 | 7 434 878 | 1 382 484 | 223 529 | 1 606 013 | 21.6% | 3 275 441 | 286 332 | 3 561 773 | 47.9% | 1 487 689 | 258 572 | 1 746 261 | 41.2% | (8.0%) |
| Nelson Mandela Bay | 10 363 386 | 1 740 079 | 12 103 465 | 2 315 848 | 295 925 | 2 611 773 | 21.6% | 4 932 443 | 470 984 | 5 403 427 | 44.6% | 2 447 682 | 346 405 | 2 794 087 | 51.5% | (6.5%) |
| City of Tshwane | 32 530 207 | 4 023 015 | 36 553 222 | 8 207 868 | 757 264 | 8 965 132 | 24.5% | 16 734 573 | 892 961 | 17 627 534 | 48.2% | 6 961 190 | 714 465 | 7 675 655 | 46.4% | 16.8% |
| Total | 218 990 645 | 38 928 050 | 257 918 695 | 56 388 248 | 6 511 439 | 62 899 687 | 24.4% | 115 023 991 | 9 060 584 | 124 084 575 | 48.1% | 48 480 794 | 6 831 442 | 55 312 237 | 46.6% | 13.7% |

Source: National Treasury Local Government Database

Metros aggregated expenditure as at 31 December 2018

| R thousands | Main appropriation | | | Second Quarter 2018/19 | | | | Year to date: 31 December 2018 | | | | Second Quarter 2017/18 | | | | Q2 of 2017/18 to Q2 of 2018/19 |
|----------------------|-----------------------|---------------------|--------------------|------------------------|---------------------|-------------------|-------------------------|--------------------------------|---------------------|--------------------|-----------------------------|------------------------|---------------------|-------------------|-----------------------------|--------------------------------|
| | Operating Expenditure | Capital Expenditure | Total | Operating Expenditure | Capital Expenditure | Total | 2nd Q as % of Main appr | Operating Expenditure | Capital Expenditure | Total | Total Exp as % of main appr | Operating Expenditure | Capital Expenditure | Total | Total Exp as % of main appr | |
| Buffalo City | 6 513 298 | 1 753 142 | 8 266 440 | 1 652 369 | 414 569 | 2 066 938 | 25.0% | 3 514 345 | 537 442 | 4 051 787 | 49.0% | 2 079 074 | 299 183 | 2 378 257 | 50.3% | (13.1%) |
| Cape Town | 39 604 509 | 8 456 748 | 48 061 257 | 9 314 148 | 1 268 302 | 10 582 450 | 22.0% | 17 317 047 | 1 879 717 | 19 196 763 | 39.9% | 8 976 593 | 1 413 313 | 10 389 905 | 42.4% | 1.9% |
| City of Ekurhuleni | 35 316 496 | 6 904 213 | 42 220 709 | 8 428 497 | 825 888 | 9 254 386 | 21.9% | 16 538 929 | 989 203 | 17 528 132 | 41.5% | 7 737 466 | 1 223 538 | 8 961 004 | 43.6% | 3.3% |
| eThekweni | 35 227 111 | 7 110 162 | 42 337 273 | 9 489 000 | 1 247 507 | 10 736 507 | 25.4% | 16 423 968 | 2 073 221 | 18 497 189 | 43.7% | 7 459 812 | 1 172 886 | 8 632 698 | 43.4% | 24.4% |
| City of Johannesburg | 51 344 950 | 7 810 236 | 59 155 186 | 11 697 532 | 1 478 454 | 13 175 986 | 22.3% | 24 739 598 | 1 930 725 | 26 670 323 | 45.1% | 11 269 781 | 1 403 080 | 12 672 861 | 43.8% | 4.0% |
| Mangaung | 6 303 844 | 1 130 454 | 7 434 298 | 1 616 596 | 223 529 | 1 840 125 | 24.8% | 3 007 987 | 286 332 | 3 294 319 | 44.3% | 1 566 015 | 258 572 | 1 824 587 | 40.4% | 0.9% |
| Nelson Mandela Bay | 10 375 088 | 1 740 079 | 12 115 167 | 2 326 445 | 295 925 | 2 622 370 | 21.6% | 4 614 594 | 470 984 | 5 085 578 | 42.0% | 2 275 678 | 346 405 | 2 622 083 | 43.6% | 0.0% |
| City of Tshwane | 32 417 512 | 4 023 015 | 36 440 527 | 7 545 752 | 757 264 | 8 303 016 | 22.8% | 15 302 231 | 892 961 | 16 195 191 | 44.4% | 8 371 638 | 714 465 | 9 086 103 | 46.0% | (8.6%) |
| Total | 217 102 808 | 38 928 050 | 256 030 858 | 52 070 340 | 6 511 439 | 58 581 779 | 22.9% | 101 458 698 | 9 060 584 | 110 519 282 | 43.2% | 49 736 056 | 6 831 442 | 56 567 498 | 43.8% | 3.6% |

Source: National Treasury Local Government Database

Quarterly Budget Statement as at 31 December 2018

| Description | Budget year 2018/19 | | | | |
|--|---------------------|-------------------|--------------------|---------------------|----------------|
| | Original Budget | Q2 Dec Actual | YTD Actual | YTD Variance | YTD variance % |
| R thousands | | | | | |
| Financial Performance | | | | | |
| Property rates | 44 281 816 | 11 665 987 | 23 485 833 | 2 194 036 | 10.30 |
| Service charges | 120 851 849 | 29 552 027 | 60 816 401 | 202 604 | 0.33 |
| Investment revenue | 2 523 553 | 663 266 | 1 247 431 | 33 165 | 2.73 |
| Transfers recognised - operational | 35 527 496 | 10 825 484 | 22 250 487 | 3 756 183 | 20.31 |
| Other own revenue | 15 805 930 | 3 681 484 | 7 223 841 | 1 100 292 | 17.97 |
| Total Revenue (excluding capital transfers and contributions) | 218 990 645 | 56 388 248 | 115 023 991 | 7 286 280 | 6.76 |
| Employee costs | 62 268 228 | 15 788 164 | 29 583 859 | (86 760) | (0.29) |
| Remuneration of councillors | 957 677 | 224 183 | 443 554 | 3 509 | 0.80 |
| Depreciation & asset impairment | 15 937 675 | 4 097 971 | 7 467 504 | 280 000 | 3.90 |
| Finance charges | 6 994 323 | 1 602 724 | 2 647 988 | (468 253) | (15.03) |
| Materials and bulk purchases | 76 477 495 | 17 635 644 | 38 545 962 | (964 916) | (2.44) |
| Transfers and grants | 2 197 249 | 523 698 | 939 749 | (137 094) | (12.73) |
| Other expenditure | 51 962 329 | 12 176 795 | 21 795 424 | 786 810 | 3.75 |
| Total Expenditure | 216 794 976 | 52 049 180 | 101 424 040 | (586 705) | (0.58) |
| Surplus/(Deficit) | 2 195 669 | 4 339 069 | 13 599 951 | 7 872 985 | 137.47 |
| Transfers recognised - capital | 15 476 238 | 2 761 647 | 3 513 862 | (2 581 408) | (42.35) |
| Contributions recognised - capital & contributed assets | 139 982 | 14 701 | 18 359 | (247 947) | (93.11) |
| Surplus/(Deficit) after capital transfers & contributions | 17 811 889 | 7 115 417 | 17 132 173 | 5 043 631 | 41.72 |
| Share of surplus/ (deficit) of associate | - | (0) | (0) | (0) | - |
| Surplus/(Deficit) for the year | 17 811 889 | 7 115 417 | 17 132 173 | 5 043 631 | 41.72 |
| Capital expenditure & funds sources | | | | | |
| Capital expenditure | 38 928 050 | 6 511 439 | 9 060 584 | (10 744 005) | (54.25) |
| Transfers recognised - capital | 15 483 864 | 2 841 798 | 3 733 200 | (4 354 243) | (53.84) |
| Public contributions & donations | 697 478 | 237 188 | 322 673 | (26 861) | (7.68) |
| Borrowing | 13 191 148 | 1 430 386 | 2 010 026 | (4 309 023) | (68.19) |
| Internally generated funds | 9 555 559 | 2 002 067 | 2 994 685 | (2 053 879) | (40.68) |
| Total sources of capital funds | 38 928 050 | 6 511 439 | 9 060 584 | (10 744 005) | (54.25) |

Source: National Treasury Local Government Database

6. Aggregated revenue and expenditure for secondary cities

Secondary cities aggregated budgets and revenue as at 31 December 2018

| R thousands | Code | Main appropriation | | | Second Quarter 2018/19 | | | | Year to date: 31 December 2018 | | | | Second Quarter 2017/18 | | | | Q2 of 2017/18 to Q2 of |
|-------------------|--------|--------------------|------------------|-------------------|------------------------|------------------|-------------------|-------------------------|--------------------------------|------------------|-------------------|-----------------------------|------------------------|------------------|-------------------|-----------------------------|------------------------|
| | | Operating Revenue | Capital Revenue | Total | Operating Revenue | Capital Revenue | Total | 2nd Q as % of Main appr | Operating Revenue | Capital Revenue | Total | Total Rev as % of main appr | Operating Revenue | Capital Revenue | Total | Total Rev as % of main appr | |
| City of Matlosana | NW403 | 2 720 640 | 220 390 | 2 941 030 | 569 659 | 66 854 | 636 513 | 21.6% | 1 286 491 | 84 077 | 1 370 568 | 46.6% | 482 990 | 26 474 | 509 464 | 39.4% | 24.9% |
| City of Mbombela | MP326 | 2 800 491 | 630 592 | 3 431 083 | 814 566 | 124 583 | 939 149 | 27.4% | 1 628 810 | 211 974 | 1 840 783 | 53.7% | 687 973 | 168 520 | 856 492 | 47.4% | 9.7% |
| Drakenslein | WC023 | 2 249 326 | 454 040 | 2 703 366 | 378 298 | 127 730 | 506 029 | 18.7% | 1 286 620 | 233 081 | 1 519 702 | 56.2% | 389 338 | 213 708 | 603 046 | 55.5% | (16.1%) |
| Emalahleni (MP) | MP312 | 3 064 274 | 241 812 | 3 306 087 | 688 619 | 60 945 | 749 564 | 22.7% | 1 424 933 | 96 208 | 1 521 140 | 46.0% | 1 401 896 | 39 554 | 1 441 450 | 243.7% | (48.0%) |
| Emluleni | GT421 | 5 492 578 | 287 613 | 5 780 190 | 1 324 550 | 46 524 | 1 371 073 | 23.7% | 2 960 400 | 75 897 | 3 036 297 | 52.5% | 1 596 622 | 59 919 | 1 656 541 | 49.6% | (17.2%) |
| George | WC044 | 1 918 574 | 429 111 | 2 347 685 | 297 616 | 52 509 | 350 125 | 14.9% | 715 850 | 80 355 | 796 205 | 33.9% | 391 813 | 33 903 | 425 716 | 38.6% | (17.8%) |
| Govan Mbeki | MP307 | 1 758 947 | 133 448 | 1 892 395 | 436 604 | 15 662 | 452 266 | 23.9% | 871 879 | 28 932 | 900 811 | 47.6% | 0 | 3 591 | 3 591 | 19.7% | 12494.6% |
| J B Marks | NW405 | 1 512 772 | 132 447 | 1 645 218 | 509 061 | 28 728 | 537 789 | 32.7% | 966 232 | 40 631 | 1 006 863 | 61.2% | 328 304 | 78 005 | 406 309 | 31.4% | 32.4% |
| Madibeng | NW372 | 1 790 000 | 285 258 | 2 075 258 | 451 662 | 64 365 | 516 027 | 24.9% | 989 887 | 100 645 | 1 090 532 | 52.5% | 457 244 | 53 424 | 510 669 | 51.9% | 1.0% |
| Majthabeng | FS184 | 2 490 298 | 163 406 | 2 653 704 | 545 190 | 35 497 | 580 687 | 21.9% | 1 230 728 | 58 586 | 1 289 314 | 48.6% | 561 691 | 35 688 | 597 378 | 51.9% | (2.8%) |
| Mogale City | GT481 | 2 798 874 | 386 739 | 3 185 613 | 701 264 | 96 962 | 798 226 | 25.1% | 1 428 401 | 124 501 | 1 552 902 | 48.7% | 632 635 | 92 896 | 725 530 | 51.5% | 10.0% |
| Msunduzi | KZN225 | 5 032 038 | 571 382 | 5 603 420 | 1 224 261 | 93 255 | 1 317 516 | 23.5% | 2 548 669 | 157 949 | 2 706 618 | 48.3% | 1 116 533 | 158 992 | 1 275 524 | 45.0% | 3.3% |
| Newcastle | KZN252 | 1 768 721 | 205 576 | 1 974 297 | 514 118 | 47 090 | 561 208 | 28.4% | 1 045 160 | 63 047 | 1 108 207 | 56.1% | 477 218 | 62 996 | 540 213 | 54.4% | 3.9% |
| Polokwane | LM354 | 3 634 554 | 1 912 547 | 5 547 101 | 749 653 | 363 835 | 1 113 489 | 20.1% | 1 540 891 | 562 563 | 2 103 454 | 37.9% | 710 400 | 224 552 | 934 952 | 41.4% | 19.1% |
| Rustenburg | NW373 | 4 779 287 | 829 492 | 5 608 779 | 821 174 | 103 041 | 924 215 | 16.5% | 2 014 457 | 232 971 | 2 247 428 | 40.1% | 833 290 | 157 127 | 990 417 | 39.5% | (6.7%) |
| Sol Plaatje | NC091 | 2 056 107 | 333 242 | 2 389 348 | 399 286 | 53 371 | 452 656 | 18.9% | 1 047 584 | 72 370 | 1 119 953 | 46.9% | 402 487 | 58 985 | 461 472 | 51.4% | 51.4% |
| Stellenbosch | WC024 | 1 629 546 | 528 041 | 2 157 587 | 346 188 | 134 321 | 480 509 | 22.3% | 800 923 | 147 500 | 948 423 | 44.0% | 317 183 | 70 110 | 387 293 | 45.2% | 24.1% |
| Svele Tshwete | MP313 | 1 486 348 | 374 410 | 1 860 757 | 387 574 | 80 987 | 468 560 | 25.2% | 805 942 | 111 342 | 917 284 | 49.3% | 348 331 | 67 774 | 416 105 | 54.5% | 12.6% |
| uMhlatuze | KZN282 | 3 054 874 | 525 161 | 3 580 034 | 703 922 | 144 179 | 848 101 | 23.7% | 1 608 100 | 201 186 | 1 809 286 | 50.5% | 624 602 | 100 586 | 725 188 | 48.5% | 16.9% |
| Total | | 52 038 248 | 8 644 705 | 60 682 953 | 11 863 264 | 1 740 440 | 13 603 704 | 22.4% | 26 201 954 | 2 683 816 | 28 885 770 | 47.6% | 11 760 548 | 1 706 805 | 13 467 353 | 56.3% | 1.0% |

Source: National Treasury Local Government Database

Secondary cities aggregated budgets and expenditure as at 31 December 2018

| R thousands | Code | Main appropriation | | | Second Quarter 2018/19 | | | | Year to date: 31 December 2018 | | | | Second Quarter 2017/18 | | | | Q2 of 2017/18 to Q2 of 2018/19 |
|-------------------|--------|-----------------------|---------------------|-------------------|------------------------|---------------------|-------------------|-------------------------|--------------------------------|---------------------|-------------------|-----------------------------|------------------------|---------------------|-------------------|------------------------|--------------------------------|
| | | Operating Expenditure | Capital Expenditure | Total | Operating Expenditure | Capital Expenditure | Total | 2nd Q as % of Main appr | Operating Expenditure | Capital Expenditure | Total | Total Exp as % of main appr | Operating Expenditure | Capital Expenditure | Total | Total Exp as % of main | |
| City of Matlosana | NW403 | 3 119 078 | 220 390 | 3 339 468 | 690 528 | 66 854 | 757 382 | 22.7% | 928 861 | 84 077 | 1 012 938 | 30.3% | 427 732 | 26 474 | 454 206 | 26.0% | 66.7% |
| City of Mbombela | MP326 | 3 210 279 | 630 592 | 3 840 872 | 759 497 | 124 583 | 884 080 | 23.0% | 1 322 352 | 211 974 | 1 534 325 | 39.9% | 584 676 | 168 520 | 753 196 | 35.6% | 17.4% |
| Drakenslein | WC023 | 2 334 693 | 454 040 | 2 788 733 | 585 877 | 127 730 | 713 607 | 25.6% | 1 019 532 | 233 081 | 1 252 613 | 44.9% | 587 061 | 213 708 | 800 769 | 44.5% | (10.9%) |
| Emalahleni (MP) | MP312 | 3 266 197 | 241 812 | 3 508 009 | 561 720 | 60 945 | 622 665 | 17.7% | 1 119 417 | 96 208 | 1 215 625 | 34.7% | 572 594 | 39 554 | 612 148 | 21.2% | 1.7% |
| Emluleni | GT421 | 5 457 847 | 287 613 | 5 745 460 | 1 448 803 | 46 524 | 1 495 327 | 26.0% | 2 113 671 | 75 897 | 2 189 568 | 38.1% | 1 276 201 | 59 919 | 1 336 120 | 29.1% | 11.9% |
| George | WC044 | 1 956 195 | 429 111 | 2 385 306 | 413 425 | 52 509 | 465 933 | 19.5% | 781 442 | 80 355 | 861 797 | 36.1% | 498 346 | 33 903 | 532 249 | 36.5% | (12.5%) |
| Govan Mbeki | MP307 | 1 700 171 | 133 448 | 1 833 618 | 408 385 | 15 662 | 424 047 | 23.1% | 767 664 | 28 932 | 796 595 | 43.4% | - | 3 591 | 3 591 | 15.6% | 11708.7% |
| J B Marks | NW405 | 1 812 442 | 132 447 | 1 944 888 | 332 919 | 28 728 | 361 647 | 18.6% | 687 620 | 40 631 | 728 251 | 37.4% | 322 631 | 78 005 | 400 636 | 36.4% | (9.7%) |
| Madibeng | NW372 | 2 385 364 | 285 258 | 2 670 622 | 357 902 | 64 365 | 422 268 | 15.8% | 682 546 | 100 645 | 783 192 | 29.3% | 392 331 | 53 424 | 445 756 | 27.1% | (5.3%) |
| Majthabeng | FS184 | 2 415 436 | 163 406 | 2 578 842 | 370 926 | 35 497 | 406 423 | 15.8% | 721 621 | 58 586 | 780 207 | 30.3% | 431 223 | 35 688 | 466 911 | 38.7% | (13.0%) |
| Mogale City | GT481 | 2 699 164 | 386 739 | 3 085 903 | 576 133 | 96 962 | 673 095 | 21.8% | 1 141 218 | 124 501 | 1 265 719 | 41.0% | 624 923 | 92 896 | 717 819 | 48.8% | (6.2%) |
| Msunduzi | KZN225 | 4 928 912 | 571 382 | 5 500 294 | 1 320 002 | 93 255 | 1 413 258 | 25.7% | 2 405 580 | 157 949 | 2 563 529 | 46.6% | 1 015 601 | 158 992 | 1 174 593 | 41.4% | 20.3% |
| Newcastle | KZN252 | 2 234 510 | 205 576 | 2 440 085 | 462 433 | 47 090 | 509 523 | 20.9% | 956 149 | 63 047 | 1 019 197 | 41.8% | 566 582 | 62 996 | 629 578 | 53.1% | (19.1%) |
| Polokwane | LM354 | 3 348 689 | 1 912 547 | 5 261 236 | 858 879 | 363 835 | 1 222 714 | 23.2% | 1 612 184 | 562 563 | 2 174 747 | 41.3% | 704 040 | 224 552 | 928 592 | 43.5% | 31.7% |
| Rustenburg | NW373 | 4 772 532 | 829 492 | 5 602 025 | 944 638 | 103 041 | 1 047 679 | 18.7% | 2 017 921 | 232 971 | 2 250 891 | 40.2% | 769 938 | 157 127 | 927 065 | 35.4% | 13.0% |
| Sol Plaatje | NC091 | 2 046 855 | 333 242 | 2 380 097 | 433 702 | 53 371 | 487 072 | 20.5% | 1 027 961 | 72 370 | 1 100 331 | 46.2% | 409 197 | 58 985 | 468 183 | 48.2% | 4.0% |
| Stellenbosch | WC024 | 1 716 330 | 528 041 | 2 244 371 | 410 860 | 134 321 | 545 181 | 24.3% | 661 655 | 147 500 | 809 155 | 36.1% | 370 007 | 70 110 | 440 117 | 36.3% | 23.9% |
| Svele Tshwete | MP313 | 1 556 717 | 374 410 | 1 931 127 | 352 485 | 80 987 | 433 472 | 22.4% | 678 111 | 111 342 | 789 453 | 40.9% | 309 047 | 67 774 | 376 821 | 40.7% | 15.0% |
| uMhlatuze | KZN282 | 3 016 497 | 525 161 | 3 541 657 | 667 783 | 144 179 | 811 963 | 22.9% | 1 466 401 | 201 186 | 1 667 587 | 47.1% | 658 420 | 100 586 | 759 006 | 46.0% | 7.0% |
| Total | | 53 977 908 | 8 644 705 | 62 622 613 | 11 956 897 | 1 740 440 | 13 697 337 | 21.9% | 22 111 906 | 2 683 816 | 24 795 722 | 39.6% | 10 520 550 | 1 706 805 | 12 227 355 | 36.7% | 12.0% |

Source: National Treasury Local Government Database

Quarterly Budget Statement as at 31 December 2018

| Description | Budget year 2018/19 | | | | |
|--|---------------------|-------------------|-------------------|--------------------|----------------|
| | Original Budget | Q2 Dec Actual | YTD Actual | YTD Variance | YTD variance % |
| R thousands | | | | | |
| Financial Performance | | | | | |
| Property rates | 8 227 609 | 1 846 385 | 4 381 904 | 65 448 | 1.52 |
| Service charges | 29 766 834 | 6 759 546 | 14 822 187 | (286 099) | (1.89) |
| Investment revenue | 377 954 | 81 558 | 145 501 | (30 349) | (17.26) |
| Transfers recognised - operational | 8 686 619 | 2 314 511 | 5 205 456 | 414 979 | 8.66 |
| Other own revenue | 4 979 231 | 861 265 | 1 646 905 | (499 704) | (23.28) |
| Total Revenue (excluding capital transfers and contributions) | 52 038 248 | 11 863 264 | 26 201 954 | (335 725) | (1.27) |
| Employee costs | 13 496 611 | 3 083 968 | 6 058 559 | (507 577) | (7.73) |
| Remuneration of councillors | 644 732 | 131 899 | 277 217 | (34 273) | (11.00) |
| Depreciation & asset impairment | 5 831 501 | 951 798 | 1 484 750 | (915 144) | (38.13) |
| Finance charges | 1 051 762 | 303 591 | 469 734 | (41 989) | (8.21) |
| Materials and bulk purchases | 19 071 691 | 4 815 832 | 9 184 347 | (121 790) | (1.31) |
| Transfers and grants | 290 352 | 98 573 | 175 784 | 6 980 | 4.13 |
| Other expenditure | 13 591 259 | 2 571 236 | 4 461 514 | (1 811 300) | (28.88) |
| Total Expenditure | 53 977 908 | 11 956 897 | 22 111 906 | (3 425 093) | (13.41) |
| Surplus/(Deficit) | (1 939 660) | (93 633) | 4 090 048 | 3 089 368 | 308.73 |
| Transfers recognised - capital | 4 788 092 | 894 163 | 1 595 954 | (591 433) | (27.04) |
| Contributions recognised - capital & contributed assets | 57 504 | 1 438 | 2 966 | (4 885) | (62.22) |
| Surplus/(Deficit) after capital transfers & contributions | 2 905 935 | 801 968 | 5 688 968 | 2 493 050 | 78.01 |
| Share of surplus/ (deficit) of associate | - | - | - | - | - |
| Surplus/(Deficit) for the year | 2 905 935 | 801 968 | 5 688 968 | 2 493 050 | 78.01 |
| Capital expenditure & funds sources | | | | | |
| Capital expenditure | 8 644 705 | 1 740 440 | 2 683 816 | (1 782 140) | (39.91) |
| Transfers recognised - capital | 4 825 147 | 1 194 644 | 1 907 237 | (542 986) | (22.16) |
| Public contributions & donations | 14 400 | - | - | (7 200) | (100.00) |
| Borrowing | 2 141 645 | 166 994 | 307 523 | (826 973) | (72.89) |
| Internally generated funds | 1 663 513 | 378 802 | 469 056 | (404 981) | (46.33) |
| Total sources of capital funds | 8 644 705 | 1 740 440 | 2 683 816 | (1 782 140) | (39.91) |

Source: National Treasury Local Government Database

7. Operating revenue and expenditure per function for metros

Metros aggregated revenue and expenditure per function as at 2nd Quarter Ended 31 December 2018

| Main appr | Second Quarter 2018/19 | | Year to date: 31 December 2018 | | Second Quarter 2017/18 | | Q2 of 2017/18 to Q2 of 2018/19 | |
|--------------------------|------------------------|-------------------------|--------------------------------|-----------------------------|------------------------|-----------------------------|--------------------------------|--------------|
| | Actual Revenue | 2nd Q as % of Main appr | Actual Revenue | Total Rev as % of main appr | Actual Revenue | Total Rev as % of main appr | | |
| R thousands | | | | | | | | |
| Water revenue | | | | | | | | |
| Buffalo City | 721 819 | 305 278 | 42.3% | 509 576 | 70.6% | 173 011 | 62.1% | 76.5% |
| Cape Town | 4 512 711 | 1 471 339 | 32.6% | 3 381 386 | 74.9% | 813 228 | 40.4% | 80.9% |
| City of Ekurhuleni | 6 161 742 | 2 261 258 | 36.7% | 4 278 977 | 69.4% | 1 422 776 | 49.4% | 58.9% |
| eThekwini | 5 326 483 | 1 255 444 | 23.6% | 2 580 911 | 48.5% | 684 311 | 40.2% | 83.5% |
| City of Johannesburg | 7 043 017 | 1 947 795 | 27.7% | 3 598 122 | 51.1% | 1 647 445 | 49.6% | 18.2% |
| Mangaung | 1 264 414 | 208 535 | 16.5% | 521 543 | 41.2% | 257 106 | 36.9% | (18.9%) |
| Nelson Mandela Bay | 957 881 | 259 086 | 27.0% | 504 003 | 52.6% | 325 200 | 74.2% | (20.3%) |
| City of Tshwane | 4 247 503 | 998 206 | 23.5% | 1 949 377 | 45.9% | 950 431 | 49.3% | 5.0% |
| Total | 30 235 570 | 8 706 941 | 28.8% | 17 323 896 | 57.3% | 6 273 507 | 47.0% | 38.8% |
| R thousands | | | | | | | | |
| Water expenditure | | | | | | | | |
| Buffalo City | 641 479 | 127 520 | 19.9% | 243 658 | 38.0% | 137 566 | 51.7% | (7.3%) |
| Cape Town | 4 823 188 | 910 663 | 18.9% | 1 697 337 | 35.2% | 824 853 | 45.5% | 10.4% |
| City of Ekurhuleni | 7 148 837 | 1 621 532 | 22.7% | 3 012 273 | 42.1% | 1 411 250 | 52.8% | 14.9% |
| eThekwini | 4 838 140 | 1 222 244 | 25.3% | 2 149 649 | 44.4% | 1 108 923 | 42.2% | 10.2% |
| City of Johannesburg | 5 919 594 | 2 146 904 | 36.3% | 4 240 703 | 71.6% | 1 927 728 | 70.7% | 11.4% |
| Mangaung | 967 824 | 297 001 | 30.7% | 459 041 | 47.4% | 216 354 | 38.4% | 37.3% |
| Nelson Mandela Bay | 821 475 | 203 072 | 24.7% | 358 916 | 43.7% | 275 602 | 50.2% | (26.3%) |
| City of Tshwane | 3 568 806 | 935 737 | 26.2% | 1 785 610 | 50.0% | 945 336 | 49.9% | (1.0%) |
| Total | 28 729 344 | 7 464 674 | 26.0% | 13 947 187 | 48.5% | 6 847 611 | 52.6% | 9.0% |

Source: National Treasury Local Government Database

Metros aggregated revenue and expenditure per function as at 2nd Quarter Ended 31 December 2018

| R thousands | Main appr | Second Quarter 2018/19 | | Year to date: 31 December 2018 | | Second Quarter 2017/18 | | Q2 of 2017/18 to Q2 of 2018/19 |
|--------------------------------|-------------------|------------------------|-------------------------|--------------------------------|-----------------------------|------------------------|-----------------------------|--------------------------------|
| | | Actual Revenue | 2nd Q as % of Main appr | Actual Revenue | Total Rev as % of main appr | Actual Revenue | Total Rev as % of main appr | |
| Electricity revenue | | | | | | | | |
| Buffalo City | 2 047 622 | 443 901 | 21.7% | 940 276 | 45.9% | 449 744 | 47.1% | (1.3%) |
| Cape Town | 12 983 016 | 3 336 134 | 25.7% | 6 896 227 | 53.1% | 2 921 081 | 50.8% | 14.2% |
| City of Ekurhuleni | 14 400 418 | 3 422 188 | 23.8% | 8 053 816 | 55.9% | 3 332 956 | 57.3% | 2.7% |
| eThekwini | 13 321 413 | 3 193 924 | 24.0% | 6 079 847 | 45.6% | 2 910 450 | 46.8% | 9.7% |
| City of Johannesburg | 17 367 596 | 3 333 042 | 19.2% | 7 455 943 | 42.9% | 3 212 407 | 45.1% | 3.8% |
| Mangaung | 2 428 978 | 568 059 | 23.4% | 1 358 129 | 55.9% | 501 537 | 42.3% | 13.3% |
| Nelson Mandela Bay | 4 081 884 | 1 006 021 | 24.6% | 2 097 358 | 51.4% | 868 139 | 50.6% | 15.9% |
| City of Tshwane | 12 216 029 | 2 916 120 | 23.9% | 6 103 272 | 50.0% | 2 552 288 | 49.8% | 14.3% |
| Total | 78 846 956 | 18 219 390 | 23.1% | 38 984 869 | 49.4% | 16 748 603 | 49.5% | 8.8% |
| R thousands | Main appr | Second Quarter 2018/19 | | Year to date: 31 December 2018 | | Second Quarter 2017/18 | | Q2 of 2017/18 to Q2 of 2018/19 |
| | | Actual Expenditure | 2nd Q as % of Main appr | Actual Expenditure | Total Exp as % of main appr | Actual Expenditure | Total Exp as % of main appr | |
| Electricity expenditure | | | | | | | | |
| Buffalo City | 1 989 513 | 484 889 | 24.4% | 1 097 993 | 55.2% | 487 415 | 55.1% | (0.5%) |
| Cape Town | 10 321 587 | 2 459 438 | 23.8% | 4 958 581 | 48.0% | 2 123 380 | 45.5% | 15.8% |
| City of Ekurhuleni | 12 993 486 | 2 947 288 | 22.7% | 6 705 184 | 51.6% | 2 649 336 | 47.0% | 11.2% |
| eThekwini | 12 329 506 | 3 367 392 | 27.3% | 5 941 532 | 48.2% | 2 153 951 | 47.1% | 56.3% |
| City of Johannesburg | 15 567 298 | 3 018 688 | 19.4% | 8 182 436 | 52.6% | 3 074 798 | 52.2% | (1.8%) |
| Mangaung | 2 307 575 | 605 575 | 26.2% | 1 279 400 | 55.4% | 501 911 | 40.6% | 20.7% |
| Nelson Mandela Bay | 3 850 352 | 823 860 | 21.4% | 1 947 446 | 50.6% | 780 628 | 49.8% | 5.5% |
| City of Tshwane | 10 963 043 | 2 492 070 | 22.7% | 6 193 297 | 56.5% | 2 980 230 | 54.2% | (16.4%) |
| Total | 70 322 360 | 16 199 200 | 23.0% | 36 305 868 | 51.6% | 14 751 648 | 49.2% | 9.8% |

Source: National Treasury Local Government Database

Metros aggregated revenue and expenditure per function as at 2nd Quarter Ended 31 December 2018

| Main appr | Second Quarter 2018/19 | | Year to date: 31 December 2018 | | Second Quarter 2017/18 | | Q2 of 2017/18 to Q2 of 2018/19 | |
|---|------------------------|-------------------------|--------------------------------|-----------------------------|------------------------|-----------------------------|--------------------------------|-------------|
| | Actual Revenue | 2nd Q as % of Main appr | Actual Revenue | Total Rev as % of main appr | Actual Revenue | Total Rev as % of main appr | | |
| R thousands | | | | | | | | |
| Waste Water Management revenue | | | | | | | | |
| Buffalo City | 448 170 | 82 076 | 18.3% | 199 048 | 44.4% | 156 202 | 58.5% | (47.5%) |
| Cape Town | 1 871 230 | 509 191 | 27.2% | 1 150 384 | 61.5% | 365 564 | 35.1% | 39.3% |
| City of Ekurhuleni | 2 569 350 | 234 291 | 9.1% | 461 908 | 18.0% | 544 021 | 76.3% | (56.9%) |
| eThekwini | 1 470 117 | 400 025 | 27.2% | 755 335 | 51.4% | 283 764 | 54.9% | 41.0% |
| City of Johannesburg | 4 695 345 | 1 135 028 | 24.2% | 2 183 297 | 46.5% | 960 859 | 44.8% | 18.1% |
| Mangaung | 375 041 | 90 760 | 24.2% | 219 820 | 58.6% | 109 487 | 50.1% | (17.1%) |
| Nelson Mandela Bay | 691 274 | 173 164 | 25.1% | 401 669 | 58.1% | 129 824 | 32.4% | 33.4% |
| City of Tshwane | 1 416 952 | 276 024 | 19.5% | 551 120 | 38.9% | 265 370 | 38.9% | 4.0% |
| Total | 13 537 480 | 2 900 559 | 21.4% | 5 922 581 | 43.7% | 2 815 092 | 47.1% | 3.0% |
| Main appr | Second Quarter 2018/19 | | Year to date: 31 December 2018 | | Second Quarter 2017/18 | | Q2 of 2017/18 to Q2 of 2018/19 | |
| | Actual Expenditure | 2nd Q as % of Main appr | Actual Expenditure | Total Exp as % of main appr | Actual Expenditure | Total Exp as % of main appr | | |
| R thousands | | | | | | | | |
| Waste Water Management expenditure | | | | | | | | |
| Buffalo City | 455 370 | 61 016 | 13.4% | 108 471 | 23.8% | 80 308 | 35.2% | (24.0%) |
| Cape Town | 1 935 220 | 455 596 | 23.5% | 818 892 | 42.3% | 410 067 | 38.0% | 11.1% |
| City of Ekurhuleni | 55 478 | 264 079 | 476.0% | 471 754 | 850.3% | 218 656 | 30.0% | 20.8% |
| eThekwini | 1 582 577 | 488 997 | 30.9% | 753 818 | 47.6% | 382 710 | 52.9% | 27.8% |
| City of Johannesburg | 3 946 396 | 456 538 | 11.6% | 934 202 | 23.7% | 475 398 | 25.6% | (4.0%) |
| Mangaung | 350 086 | 79 690 | 22.8% | 117 979 | 33.7% | 141 016 | 38.9% | (43.5%) |
| Nelson Mandela Bay | 559 396 | 136 717 | 24.4% | 243 028 | 43.4% | 164 809 | 45.3% | (17.0%) |
| City of Tshwane | 828 743 | 158 635 | 19.1% | 297 802 | 35.9% | 146 984 | 21.9% | 7.9% |
| Total | 9 713 265 | 2 101 269 | 21.6% | 3 745 946 | 38.6% | 2 019 949 | 33.3% | 4.0% |

Source: National Treasury Local Government Database

Metros aggregated revenue and expenditure per function as at 2nd Quarter Ended 31 December 2018

| Main appr | Second Quarter 2018/19 | | Year to date: 31 December 2018 | | Second Quarter 2017/18 | | Q2 of 2017/18 to Q2 of 2018/19 | |
|-------------------------------------|------------------------|-------------------------|--------------------------------|-----------------------------|------------------------|-----------------------------|--------------------------------|---------------|
| | Actual Revenue | 2nd Q as % of Main appr | Actual Revenue | Total Rev as % of main appr | Actual Revenue | Total Rev as % of main appr | | |
| R thousands | | | | | | | | |
| Waste management revenue | | | | | | | | |
| Buffalo City | 430 420 | 100 432 | 23.3% | 218 729 | 50.8% | 111 121 | 54.7% | (9.6%) |
| Cape Town | 1 625 554 | 421 271 | 25.9% | 887 514 | 54.6% | 330 056 | 48.4% | 27.6% |
| City of Ekurhuleni | 1 943 122 | 513 020 | 26.4% | 1 081 298 | 55.6% | 489 688 | 56.8% | 4.8% |
| eThekwini | 1 139 213 | 182 034 | 16.0% | 516 130 | 45.3% | 169 139 | 48.5% | 7.6% |
| City of Johannesburg | 1 699 271 | 461 897 | 27.2% | 929 773 | 54.7% | 403 803 | 50.8% | 14.4% |
| Mangaung | 321 380 | 34 551 | 10.8% | 146 433 | 45.6% | 77 327 | 57.7% | (55.3%) |
| Nelson Mandela Bay | 429 568 | 52 344 | 12.2% | 155 202 | 36.1% | 51 799 | 33.4% | 1.1% |
| City of Tshwane | 1 535 010 | 396 394 | 25.8% | 803 750 | 52.4% | 336 694 | 46.1% | 17.7% |
| Total | 9 123 538 | 2 161 943 | 23.7% | 4 738 829 | 51.9% | 1 969 627 | 50.3% | 9.8% |
| Main appr | Second Quarter 2018/19 | | Year to date: 31 December 2018 | | Second Quarter 2017/18 | | Q2 of 2017/18 to Q2 of 2018/19 | |
| | Actual Expenditure | 2nd Q as % of Main appr | Actual Expenditure | Total Exp as % of main appr | Actual Expenditure | Total Exp as % of main appr | | |
| R thousands | | | | | | | | |
| Waste management expenditure | | | | | | | | |
| Buffalo City | 308 541 | 94 616 | 30.7% | 177 631 | 57.6% | 134 538 | 59.8% | (29.7%) |
| Cape Town | 1 915 595 | 502 652 | 26.2% | 847 736 | 44.3% | 479 118 | 44.4% | 4.9% |
| City of Ekurhuleni | 1 166 645 | 284 417 | 24.4% | 498 532 | 42.7% | 303 810 | 38.1% | (6.4%) |
| eThekwini | 1 201 556 | 296 008 | 24.6% | 525 652 | 43.7% | 329 643 | 60.6% | (10.2%) |
| City of Johannesburg | 2 168 298 | 539 303 | 24.9% | 1 042 168 | 48.1% | 540 233 | 46.8% | (0.2%) |
| Mangaung | 266 381 | 81 023 | 30.4% | 135 266 | 50.8% | 72 389 | 63.1% | 11.9% |
| Nelson Mandela Bay | 378 151 | 86 792 | 23.0% | 159 422 | 42.2% | 102 632 | 48.7% | (15.4%) |
| City of Tshwane | 1 228 060 | 315 038 | 25.7% | 489 023 | 39.8% | 260 573 | 43.1% | 20.9% |
| Total | 8 633 227 | 2 199 849 | 25.5% | 3 875 429 | 44.9% | 2 222 935 | 47.0% | (1.0%) |

Source: National Treasury Local Government Database

8. Operating revenue and expenditure per function for secondary cities

Secondary cities revenue and expenditure per function as at 2nd Quarter Ended 31 December 2018

| Main appr | Second Quarter 2018/19 | | Year to date: 31 December 2018 | | Second Quarter 2017/18 | | Q2 of 2017/18 to Q2 of 2018/19 | |
|--------------------------|------------------------|-------------------------|--------------------------------|-----------------------------|------------------------|-----------------------------|--------------------------------|---------------|
| | Actual Revenue | 2nd Q as % of Main appr | Actual Revenue | Total Rev as % of main appr | Actual Revenue | Total Rev as % of main appr | | |
| R thousands | | | | | | | | |
| Water revenue | | | | | | | | |
| City of Matlosana | 649 566 | 51 347 | 7.9% | 195 102 | 30.0% | 93 050 | 34.9% | (44.8%) |
| City of Mbombela | 101 759 | 30 174 | 29.7% | 57 309 | 56.3% | 26 063 | 52.0% | 15.8% |
| Drakenstein | 261 366 | 51 720 | 19.8% | 110 913 | 42.4% | 62 253 | 53.6% | (16.9%) |
| Emalahleni (MP) | 516 370 | 103 159 | 20.0% | 187 218 | 36.3% | - | - | - |
| Emfuleni | 1 039 739 | 264 052 | 25.4% | 567 624 | 54.6% | 561 991 | 65.0% | (53.0%) |
| George | 161 062 | (23 302) | (14.5%) | 21 031 | 13.1% | 42 368 | 45.2% | (155.0%) |
| Gov an Mbeki | 371 031 | 94 740 | 25.5% | 204 017 | 55.0% | - | 25.7% | - |
| J B Marks | 108 493 | 42 384 | 39.1% | 77 847 | 71.8% | 32 292 | 14.8% | 31.3% |
| Madibeng | 152 811 | 42 481 | 27.8% | 87 029 | 57.0% | 40 688 | 53.2% | 4.4% |
| Matjhabeng | 373 928 | 95 640 | 25.6% | 173 483 | 46.4% | 88 343 | 56.3% | 8.3% |
| Mogale City | 311 006 | 88 543 | 28.5% | 170 342 | 54.8% | 72 574 | 54.6% | 22.0% |
| Msunduzi | 845 876 | 244 241 | 28.9% | 486 044 | 57.5% | 202 757 | 40.1% | 20.5% |
| New castle | 231 141 | 84 647 | 36.6% | 159 603 | 69.1% | 79 506 | 63.5% | 6.5% |
| Polokwane | 350 836 | 66 013 | 18.8% | 125 604 | 35.8% | 91 327 | 54.8% | (27.7%) |
| Rustenburg | 933 413 | 112 970 | 12.1% | 247 980 | 26.6% | 106 287 | 36.6% | 6.3% |
| Sol Plaatje | 288 458 | 73 555 | 25.5% | 142 590 | 49.4% | 65 040 | 54.7% | 13.1% |
| Stellenbosch | 241 550 | 47 373 | 19.6% | 108 380 | 44.9% | 65 804 | 69.7% | (28.0%) |
| Stev e Tshwete | 107 400 | 30 157 | 28.1% | 56 782 | 52.9% | 25 072 | 55.2% | 20.3% |
| uMhlathuze | 469 247 | 136 248 | 29.0% | 292 819 | 62.4% | 127 961 | 60.4% | 6.5% |
| Total | 7 515 052 | 1 636 143 | 21.8% | 3 471 716 | 46.2% | 1 783 374 | 45.4% | (8.3%) |
| Main appr | Second Quarter 2018/19 | | Year to date: 31 December 2018 | | Second Quarter 2017/18 | | Q2 of 2017/18 to Q2 of 2018/19 | |
| | Actual Expenditure | 2nd Q as % of Main appr | Actual Expenditure | Total Exp as % of main appr | Actual Expenditure | Total Exp as % of main appr | | |
| R thousands | | | | | | | | |
| Water expenditure | | | | | | | | |
| City of Matlosana | 635 593 | 130 907 | 20.6% | 144 476 | 22.7% | 56 187 | 22.3% | 133.0% |
| City of Mbombela | 315 548 | 75 434 | 23.9% | 118 578 | 37.6% | 51 643 | 27.8% | 46.1% |
| Drakenstein | 108 892 | 28 480 | 26.2% | 43 177 | 39.7% | 27 115 | 27.3% | 5.0% |
| Emalahleni (MP) | 427 648 | - | - | - | - | 10 456 | 3.4% | (100.0%) |
| Emfuleni | 1 286 879 | 353 990 | 27.5% | 428 951 | 33.3% | 76 254 | 15.5% | 364.2% |
| George | 116 300 | 25 729 | 22.1% | 64 159 | 55.2% | 38 396 | 50.1% | (33.0%) |
| Gov an Mbeki | 366 383 | 135 957 | 37.1% | 179 727 | 49.1% | - | 9.3% | - |
| J B Marks | 91 972 | 3 449 | 3.7% | 13 892 | 15.1% | 10 799 | 13.9% | (68.1%) |
| Madibeng | 232 734 | 40 694 | 17.5% | 65 399 | 28.1% | 52 574 | 39.2% | (22.6%) |
| Matjhabeng | 674 396 | 29 120 | 4.3% | 57 324 | 8.5% | 95 896 | 41.1% | (69.6%) |
| Mogale City | 356 902 | 109 105 | 30.6% | 206 939 | 58.0% | 100 442 | 54.5% | 8.6% |
| Msunduzi | 695 060 | 189 796 | 27.3% | 357 830 | 51.5% | 152 798 | 28.0% | 24.2% |
| New castle | 493 851 | 71 309 | 14.4% | 151 381 | 30.7% | 130 465 | 90.4% | (45.3%) |
| Polokwane | 296 731 | 135 577 | 45.7% | 223 801 | 75.4% | 63 688 | 37.2% | 112.9% |
| Rustenburg | 728 540 | 139 707 | 19.2% | 268 074 | 36.8% | 1 | 7.8% | 10441353.7% |
| Sol Plaatje | 248 572 | 66 539 | 26.8% | 133 106 | 53.5% | 57 751 | 55.3% | 15.2% |
| Stellenbosch | 147 702 | 43 466 | 29.4% | 55 240 | 37.4% | 29 137 | 35.9% | 49.2% |
| Stev e Tshwete | 119 371 | 25 612 | 21.5% | 47 298 | 39.6% | 18 903 | 39.4% | 35.5% |
| uMhlathuze | 477 949 | 111 700 | 23.4% | 240 586 | 50.3% | 138 952 | 58.2% | (19.6%) |
| Total | 7 821 023 | 1 716 570 | 21.9% | 2 799 939 | 35.8% | 1 111 457 | 29.4% | 54.4% |

Source: National Treasury Local Government Database

Secondary cities revenue and expenditure per function as at 2nd Quarter Ended 31 December 2018

| | | Second Quarter 2018/19 | | Year to date: 31 December 2018 | | Second Quarter 2017/18 | | Q2 of 2017/18 |
|--------------------|-------------------|------------------------|-------------------------|--------------------------------|-----------------------------|------------------------|-----------------------------|--------------------------------|
| Main appr | | Actual Revenue | 2nd Q as % of Main appr | Actual Revenue | Total Rev as % of main appr | Actual Revenue | Total Rev as % of main appr | to Q2 of 2018/19 |
| R thousands | | | | | | | | |
| Electricity | | | | | | | | |
| City of Matlosana | 836 178 | 196 465 | 23.5% | 416 748 | 49.8% | 112 009 | 34.7% | 75.4% |
| City of Mbombela | 944 844 | 274 916 | 29.1% | 543 222 | 57.5% | 212 349 | 47.0% | 29.5% |
| Drakenstein | 1 117 840 | 258 626 | 23.1% | 550 661 | 49.3% | 248 711 | 49.4% | 4.0% |
| Emalahleni (MP) | 1 310 167 | 201 717 | 15.4% | 463 008 | 35.3% | 972 095 | 560.9% | (79.2%) |
| Emfuleni | 2 150 218 | 430 453 | 20.0% | 1 079 187 | 50.2% | 475 896 | 45.1% | (9.5%) |
| George | 680 780 | 172 599 | 25.4% | 321 230 | 47.2% | 162 389 | 50.8% | 6.3% |
| Govan Mbeki | 495 669 | 90 959 | 18.4% | 240 615 | 48.5% | - | - | - |
| J B Marks | 707 934 | 285 362 | 40.3% | 509 829 | 72.0% | 191 236 | 35.1% | 49.2% |
| Madibeng | 502 401 | 116 242 | 23.1% | 237 386 | 47.3% | 112 283 | 49.6% | 3.5% |
| Majjhabeng | 697 394 | 136 892 | 19.6% | 349 715 | 50.1% | 130 796 | 48.3% | 4.7% |
| Mogale City | 948 069 | 244 340 | 25.8% | 506 750 | 53.5% | 228 650 | 51.3% | 6.9% |
| Msunduzi | 2 224 606 | 499 584 | 22.5% | 1 094 492 | 49.2% | 488 828 | 67.1% | 2.2% |
| New castle | 770 528 | 178 275 | 23.1% | 400 967 | 52.0% | 188 784 | 54.6% | (5.6%) |
| Polokwane | 1 055 136 | 216 927 | 20.6% | 453 771 | 43.0% | 159 855 | 35.4% | 35.7% |
| Rustenburg | 2 078 721 | 486 823 | 23.4% | 1 075 617 | 51.7% | 466 438 | 39.0% | 4.4% |
| Sol Plaatje | 740 342 | 126 725 | 17.1% | 289 742 | 39.1% | 136 552 | 43.8% | (7.2%) |
| Stellenbosch | 575 374 | 141 472 | 24.6% | 299 023 | 52.0% | 101 710 | 42.2% | 39.1% |
| Steve Tshwete | 585 255 | 139 865 | 23.9% | 315 406 | 53.9% | 137 615 | 44.2% | 1.6% |
| uMhlathuze | 1 591 332 | 304 437 | 19.1% | 746 393 | 46.9% | 251 538 | 47.1% | 21.0% |
| Total | 20 012 785 | 4 502 679 | 22.5% | 9 893 763 | 49.4% | 4 777 735 | 77.4% | (5.8%) |
| Expenditure | | | | | | | | |
| Main appr | | Actual Expenditure | 2nd Q as % of Main appr | Actual Expenditure | Total Exp as % of main appr | Actual Expenditure | Total Exp as % of main appr | Q2 of 2017/18 to Q2 of 2018/19 |
| R thousands | | | | | | | | |
| Electricity | | | | | | | | |
| City of Matlosana | 1 029 708 | 198 212 | 19.2% | 249 302 | 24.2% | 178 505 | 36.8% | 11.0% |
| City of Mbombela | 877 481 | 230 907 | 26.3% | 414 814 | 47.3% | 201 334 | 51.9% | 14.7% |
| Drakenstein | 903 965 | 203 587 | 22.5% | 409 238 | 45.3% | 206 313 | 44.5% | (1.3%) |
| Emalahleni (MP) | 1 423 957 | 65 159 | 4.6% | 65 159 | 4.6% | 237 603 | 19.1% | (72.6%) |
| Emfuleni | 1 928 195 | 657 846 | 34.1% | 935 764 | 48.5% | 739 513 | 50.0% | (11.0%) |
| George | 566 533 | 133 725 | 23.6% | 262 963 | 46.4% | 174 477 | 44.5% | (23.4%) |
| Govan Mbeki | 518 229 | 208 482 | 40.2% | 445 578 | 86.0% | - | 0.0% | - |
| J B Marks | 689 594 | 173 973 | 25.2% | 351 479 | 51.0% | 124 010 | 40.8% | 40.3% |
| Madibeng | 546 311 | 144 087 | 26.4% | 250 485 | 45.9% | 136 255 | 33.9% | 5.7% |
| Majjhabeng | 588 168 | 94 953 | 16.1% | 202 658 | 34.5% | 52 924 | 19.5% | 79.4% |
| Mogale City | 880 254 | 175 743 | 20.0% | 364 387 | 41.4% | 161 862 | 46.3% | 8.6% |
| Msunduzi | 1 830 051 | 529 940 | 29.0% | 991 975 | 54.2% | 389 320 | 55.0% | 36.1% |
| New castle | 703 653 | 157 445 | 22.4% | 325 311 | 46.2% | 145 281 | 48.7% | 8.4% |
| Polokwane | 894 756 | 174 828 | 19.5% | 384 162 | 42.9% | 149 995 | 41.7% | 16.6% |
| Rustenburg | 1 969 495 | 483 785 | 24.6% | 1 100 139 | 55.9% | 448 143 | 45.5% | 8.0% |
| Sol Plaatje | 694 734 | 132 509 | 19.1% | 355 516 | 51.2% | 123 214 | 48.9% | 7.5% |
| Stellenbosch | 432 085 | 101 348 | 23.5% | 195 149 | 45.2% | 102 575 | 44.8% | (1.2%) |
| Steve Tshwete | 560 043 | 119 498 | 21.3% | 246 787 | 44.1% | 114 502 | 33.6% | 4.4% |
| uMhlathuze | 1 292 648 | 235 186 | 18.2% | 618 070 | 47.8% | 216 150 | 48.9% | 8.8% |
| Total | 18 329 862 | 4 221 213 | 23.0% | 8 168 935 | 44.6% | 3 901 972 | 41.8% | 8.2% |

Source: National Treasury Local Government Database

Secondary cities revenue and expenditure per function as at 2nd Quarter Ended 31 December 2018

| Main appr | Second Quarter 2018/19 | | Year to date: 31 December 2018 | | Second Quarter 2017/18 | | Q2 of 2017/18 to Q2 of 2018/19 | |
|---|------------------------|----------------------------|--------------------------------|--------------------------------|------------------------|-----------------------------------|--------------------------------------|---------------|
| | Actual Revenue | 2nd Q as % of Main appr | Actual Revenue | Total Rev as % of main appr | Actual Revenue | Total Rev as % of main appr | | |
| R thousands | | | | | | | | |
| Waste water management revenue | | | | | | | | |
| City of Matlosana | 130 114 | 30 545 | 23.5% | 56 586 | 43.5% | 19 291 | 27.3% | 58.3% |
| City of Mbombela | 28 675 | 6 623 | 23.1% | 12 178 | 42.5% | 7 256 | 34.8% | (8.7%) |
| Drakenstein | 130 242 | 1 259 | 1.0% | 114 732 | 88.1% | 11 153 | 94.9% | (88.7%) |
| Emalahleni (MP) | 257 637 | 30 424 | 11.8% | 58 897 | 22.9% | 46 917 | 42.4% | (35.2%) |
| Emfuleni | 325 292 | 81 651 | 25.1% | 172 753 | 53.1% | 79 425 | 37.2% | 2.8% |
| George | 141 989 | 25 479 | 17.9% | 61 948 | 43.6% | 40 352 | 56.8% | (36.9%) |
| Gov an Mbeki | 101 737 | 28 055 | 27.6% | 55 058 | 54.1% | - | 26.0% | - |
| J B Marks | 66 651 | 24 882 | 37.3% | 47 180 | 70.8% | 17 635 | 25.3% | 41.1% |
| Madibeng | 50 549 | 13 477 | 26.7% | 27 019 | 53.5% | 12 710 | 70.5% | 6.0% |
| Majhabeng | 155 578 | 48 001 | 30.9% | 83 341 | 53.6% | 43 296 | 60.3% | 10.9% |
| Mogale City | 207 801 | 70 680 | 34.0% | 142 012 | 68.3% | 60 583 | 66.1% | 16.7% |
| Msunduzi | 168 493 | 56 334 | 33.4% | 106 718 | 63.3% | 47 630 | 48.8% | 18.3% |
| New castle | 187 871 | 58 243 | 31.0% | 125 541 | 66.8% | 52 271 | 63.9% | 11.4% |
| Polokwane | 102 529 | 28 104 | 27.4% | 55 392 | 54.0% | 28 861 | 59.4% | (2.6%) |
| Rustenburg | 397 204 | 31 848 | 8.0% | 64 339 | 16.2% | 45 870 | 28.7% | (30.6%) |
| Sol Plaatje | 75 813 | 20 081 | 26.5% | 39 854 | 52.6% | 18 957 | 52.0% | 5.9% |
| Stellenbosch | 139 722 | 32 114 | 23.0% | 73 167 | 52.4% | 38 036 | 71.6% | (15.6%) |
| Stev e Tshwete | 87 936 | 24 184 | 27.5% | 51 219 | 58.2% | 23 970 | 62.1% | 0.9% |
| uMhlathuze | 242 242 | 71 521 | 29.5% | 150 848 | 62.3% | 64 765 | 59.3% | 10.4% |
| Total | 2 998 076 | 683 506 | 22.8% | 1 498 782 | 50.0% | 658 980 | 48.8% | 3.7% |
| Main appr | Second Quarter 2018/19 | | Year to date: 31 December 2018 | | Second Quarter 2017/18 | | Q2 of 2017/18 to Q2 of 2018/19 | |
| | Actual Expenditure | 2nd Q as % of Main appr | Actual Expenditure | Total Exp as % of main appr | Actual Expenditure | Total Exp as % of main appr | | |
| R thousands | | | | | | | | |
| Waste water management expenditure | | | | | | | | |
| City of Matlosana | 138 536 | 46 529 | 33.6% | 57 775 | 41.7% | 20 214 | 25.0% | 130.2% |
| City of Mbombela | 135 490 | 5 020 | 3.7% | 8 946 | 6.6% | 6 798 | 12.2% | (26.2%) |
| Drakenstein | 106 626 | 25 098 | 23.5% | 44 711 | 41.9% | 38 883 | 44.9% | (35.5%) |
| Emalahleni (MP) | 198 730 | - | - | - | - | 40 358 | 23.5% | (100.0%) |
| Emfuleni | 187 598 | 31 843 | 17.0% | 58 718 | 31.3% | 44 484 | 12.9% | (28.4%) |
| George | 192 666 | 31 831 | 16.5% | 53 085 | 27.6% | 30 153 | 47.0% | 5.6% |
| Gov an Mbeki | 170 350 | 8 093 | 4.8% | 10 828 | 6.4% | - | 10.3% | - |
| J B Marks | 70 821 | 9 838 | 13.9% | 16 682 | 23.6% | 11 557 | 34.0% | (14.9%) |
| Madibeng | 32 940 | 6 392 | 19.4% | 11 353 | 34.5% | 7 902 | 44.1% | (19.1%) |
| Majhabeng | - | 15 679 | - | 36 153 | - | 21 732 | 30.2% | (27.9%) |
| Mogale City | 107 768 | 27 140 | 25.2% | 42 305 | 39.3% | 30 193 | 45.9% | (10.1%) |
| Msunduzi | 295 610 | 56 245 | 19.0% | 108 651 | 36.8% | 52 628 | 69.8% | 6.9% |
| New castle | 68 458 | 4 853 | 7.1% | 13 877 | 20.3% | 1 467 | 259.8% | 230.8% |
| Polokwane | 114 419 | 33 612 | 29.4% | 57 929 | 50.6% | 4 726 | 15.4% | 611.3% |
| Rustenburg | 395 297 | 4 513 | 1.1% | 24 106 | 6.1% | 2 876 | 17.0% | 56.9% |
| Sol Plaatje | 76 850 | 21 197 | 27.6% | 35 687 | 46.4% | 13 658 | 41.9% | 55.2% |
| Stellenbosch | 145 905 | 32 869 | 22.5% | 49 348 | 33.8% | 48 108 | 48.8% | (31.7%) |
| Stev e Tshwete | 83 166 | 17 691 | 21.3% | 32 718 | 39.3% | 15 340 | 38.8% | 15.3% |
| uMhlathuze | 289 067 | 67 069 | 23.2% | 124 776 | 43.2% | 66 017 | 48.8% | 1.6% |
| Total | 2 810 296 | 445 512 | 15.9% | 787 647 | 28.0% | 457 092 | 30.8% | (2.5%) |

Source: National Treasury Local Government Database

Secondary cities revenue and expenditure per function as at 2nd Quarter Ended 31 December 2018

| Main appr | Second Quarter 2018/19 | | Year to date: 31 December 2018 | | Second Quarter 2017/18 | | Q2 of 2017/18 to Q2 of 2018/19 | |
|-------------------------------------|------------------------|----------------------------|--------------------------------|--------------------------------|------------------------|-----------------------------------|--------------------------------------|--------------|
| | Actual Revenue | 2nd Q as % of Main appr | Actual Revenue | Total Rev as % of main appr | Actual Revenue | Total Rev as % of main appr | | |
| R thousands | | | | | | | | |
| Waste management revenue | | | | | | | | |
| City of Matlosana | 203 359 | 57 515 | 28.3% | 99 484 | 48.9% | 25 679 | 29.6% | 124.0% |
| City of Mbombela | 115 481 | 37 122 | 32.1% | 65 998 | 57.2% | 25 555 | 46.5% | 45.3% |
| Drakenstein | 153 455 | 2 488 | 1.6% | 137 382 | 89.5% | 10 570 | 87.3% | (76.5%) |
| Emalahleni (MP) | 127 991 | 29 036 | 22.7% | 57 695 | 45.1% | 33 737 | 44.8% | (13.9%) |
| Emfuleni | 187 945 | 41 462 | 22.1% | 91 616 | 48.7% | 36 783 | 37.6% | 12.7% |
| George | 116 263 | 20 523 | 17.7% | 58 029 | 49.9% | 34 167 | 57.3% | (39.9%) |
| Gov an Mbeki | 108 240 | 28 446 | 26.3% | 58 966 | 54.5% | - | 25.2% | - |
| J B Marks | 61 753 | 17 353 | 28.1% | 34 668 | 56.1% | 16 039 | 25.8% | 8.2% |
| Madibeng | 40 330 | 13 680 | 33.9% | 27 702 | 68.7% | 13 800 | 73.5% | (0.9%) |
| Matjhabeng | 110 567 | 30 082 | 27.2% | 61 548 | 55.7% | 28 363 | 66.7% | 6.1% |
| Mogale City | 241 029 | 62 694 | 26.0% | 131 679 | 54.6% | 58 457 | 64.4% | 7.2% |
| Msunduzi | 148 334 | 26 987 | 18.2% | 63 502 | 42.8% | 4 600 | 10.9% | 486.7% |
| New castle | 108 434 | 31 731 | 29.3% | 67 321 | 62.1% | 21 781 | 45.2% | 45.7% |
| Polokwane | 115 116 | 31 642 | 27.5% | 59 667 | 51.8% | 27 495 | 53.0% | 15.1% |
| Rustenburg | 309 471 | 32 705 | 10.6% | 64 562 | 20.9% | 50 803 | 52.7% | (35.6%) |
| Sol Plaatje | 60 550 | 15 233 | 25.2% | 30 406 | 50.2% | 12 189 | 46.0% | 25.0% |
| Stellenbosch | 80 031 | 21 056 | 26.3% | 51 071 | 63.8% | 20 216 | 64.8% | 4.2% |
| Stev e Tshwete | 100 784 | 27 988 | 27.8% | 58 495 | 58.0% | 25 604 | 60.3% | 9.3% |
| uMhlathuze | 145 652 | 49 503 | 34.0% | 103 320 | 70.9% | 43 523 | 68.3% | 13.7% |
| Total | 2 534 785 | 577 247 | 22.8% | 1 323 113 | 52.2% | 489 361 | 50.0% | 18.0% |
| Main appr | Second Quarter 2018/19 | | Year to date: 31 December 2018 | | Second Quarter 2017/18 | | Q2 of 2017/18 to Q2 of 2018/19 | |
| | Actual Expenditure | 2nd Q as % of Main appr | Actual Expenditure | Total Exp as % of main appr | Actual Expenditure | Total Exp as % of main appr | | |
| R thousands | | | | | | | | |
| Waste management expenditure | | | | | | | | |
| City of Matlosana | 164 052 | 36 557 | 22.3% | 58 340 | 35.6% | 17 694 | 23.7% | 106.6% |
| City of Mbombela | 231 205 | 59 933 | 25.9% | 103 890 | 44.9% | 48 372 | 46.2% | 23.9% |
| Drakenstein | 104 686 | 23 038 | 22.0% | 41 731 | 39.9% | 46 256 | 39.5% | (50.2%) |
| Emalahleni (MP) | 160 900 | - | - | - | - | 31 303 | 30.4% | (100.0%) |
| Emfuleni | 195 801 | 18 591 | 9.5% | 38 463 | 19.6% | 30 732 | 16.2% | (39.5%) |
| George | 89 270 | 18 948 | 21.2% | 34 778 | 39.0% | 27 494 | 64.1% | (31.1%) |
| Gov an Mbeki | 105 835 | 4 063 | 3.8% | 7 702 | 7.3% | - | 9.4% | - |
| J B Marks | 70 349 | 1 942 | 2.8% | 3 267 | 4.6% | 15 582 | 51.5% | (87.5%) |
| Madibeng | 73 536 | 14 193 | 19.3% | 21 082 | 28.7% | 14 715 | 33.8% | (3.5%) |
| Matjhabeng | - | 23 409 | - | 48 353 | - | 22 495 | 51.0% | 4.1% |
| Mogale City | 87 560 | 29 284 | 33.4% | 54 089 | 61.8% | 30 289 | 56.3% | (3.3%) |
| Msunduzi | 123 009 | 29 397 | 23.9% | 53 527 | 43.5% | 9 148 | 23.8% | 221.3% |
| New castle | 66 986 | 17 028 | 25.4% | 34 722 | 51.8% | 18 287 | 51.3% | (6.9%) |
| Polokwane | 118 407 | 24 907 | 21.0% | 41 957 | 35.4% | 12 352 | 27.2% | 101.6% |
| Rustenburg | 244 245 | 56 211 | 23.0% | 106 495 | 43.6% | 28 129 | 19.1% | 99.8% |
| Sol Plaatje | 60 450 | 15 323 | 25.3% | 29 209 | 48.3% | 426 | 19.2% | 3497.8% |
| Stellenbosch | 81 861 | 28 230 | 34.5% | 38 891 | 47.5% | 8 994 | 20.4% | 213.9% |
| Stev e Tshwete | 95 478 | 21 132 | 22.1% | 41 869 | 43.9% | 18 861 | 41.3% | 12.0% |
| uMhlathuze | 164 506 | 33 426 | 20.3% | 73 768 | 44.8% | 31 745 | 46.7% | 5.3% |
| Total | 2 238 136 | 455 611 | 20.4% | 832 133 | 37.2% | 412 873 | 33.6% | 10.4% |

Source: National Treasury Local Government Database

9. Aggregated municipal debtors age analysis

Debtors Age Analysis as at 2nd Quarter Ended 31 December 2018

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Actual Bad Debts Written Off to Debtors | | Impairment - Bad Debts to Council Policy |
|--|-------------------|--------------|-------------------|-------------|------------------|-------------|--------------------|--------------|--------------------|---------------|---|-------------|---|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount |
| Trade and Other Receivables from Exchange Transactions - Water | 4 453 682 | 8.3% | 2 316 784 | 4.3% | 2 160 826 | 4.0% | 44 527 775 | 83.3% | 53 459 068 | 29.0% | 3 161 686 | 5.9% | 6 174 679 |
| Trade and Other Receivables from Exchange Transactions - Electricity | 5 892 169 | 27.3% | 1 641 810 | 7.6% | 1 045 905 | 4.9% | 12 974 356 | 60.2% | 21 554 240 | 11.7% | 1 096 847 | 5.1% | 2 198 729 |
| Receivables from Non-exchange Transactions - Property Rates | 5 205 418 | 14.8% | 1 704 073 | 4.9% | 1 328 634 | 3.8% | 26 857 179 | 76.5% | 35 095 305 | 19.0% | 651 455 | 1.9% | 4 924 567 |
| Receivables from Ex change Transactions - Waste Water Management | 1 399 628 | 8.4% | 719 056 | 4.3% | 713 582 | 4.3% | 13 829 811 | 83.0% | 16 662 076 | 9.0% | 865 272 | 5.2% | 1 641 336 |
| Receivables from Ex change Transactions - Waste Management | 938 591 | 6.9% | 453 922 | 3.3% | 463 582 | 3.4% | 11 788 041 | 86.4% | 13 644 138 | 7.4% | 914 388 | 6.7% | 915 085 |
| Receivables from Ex change Transactions - Property Rental Debtors | 138 270 | 0.9% | 6 679 955 | 43.6% | 582 597 | 3.8% | 7 931 951 | 51.7% | 15 332 772 | 8.3% | 50 455 | 0.3% | 248 896 |
| Interest on Arrear Debtor Accounts | 677 972 | 3.9% | 475 052 | 2.8% | 513 952 | 3.0% | 15 553 789 | 90.3% | 17 220 765 | 9.3% | 2 871 772 | 16.7% | 957 945 |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | 2 | 0.3% | - | 0 | 0.1% | 654 | 99.6% | 656 | - | 6 028 | 918.6% | | |
| Other | (9 250) | (0.1%) | 253 431 | 2.2% | 179 368 | 1.5% | 11 286 379 | 96.4% | 11 709 928 | 6.3% | 359 263 | 3.1% | 1 066 602 |
| Total | 18 696 481 | 10.1% | 14 244 084 | 7.7% | 6 988 445 | 3.8% | 144 749 936 | 78.4% | 184 678 947 | 100.0% | 9 977 165 | 5.4% | 18 127 839 |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | | | |
| Organs of State | 1 123 929 | 11.5% | 543 447 | 5.6% | 392 641 | 4.0% | 7 716 432 | 78.9% | 9 776 449 | 5.3% | (2 046) | (0.0%) | 1 188 381 |
| Commercial | 6 751 643 | 26.6% | 1 688 220 | 6.7% | 1 040 871 | 4.1% | 15 910 144 | 62.7% | 25 390 879 | 13.8% | 11 499 | 0.1% | 2 245 051 |
| Households | 10 026 878 | 7.4% | 11 625 621 | 8.5% | 5 252 007 | 3.9% | 109 444 086 | 80.3% | 136 348 592 | 73.8% | 442 050 | 0.3% | 13 997 479 |
| Other | 794 032 | 6.0% | 386 796 | 2.9% | 302 926 | 2.3% | 11 679 274 | 88.7% | 13 163 028 | 7.1% | 9 525 661 | 72.4% | 696 927 |
| Total | 18 696 481 | 10.1% | 14 244 084 | 7.7% | 6 988 445 | 3.8% | 144 749 936 | 78.4% | 184 678 947 | 100.0% | 9 977 165 | 5.4% | 18 127 839 |
| Per Province | | | | | | | | | | | | | |
| Eastern Cape | 2 485 744 | 16.6% | 635 855 | 4.2% | 430 301 | 2.9% | 11 442 735 | 76.3% | 14 994 634 | 8.1% | 97 603 | 0.7% | 2 701 534 |
| Free State | 911 881 | 5.4% | 586 610 | 3.5% | 1 091 132 | 6.4% | 14 375 488 | 84.7% | 16 965 111 | 9.2% | 203 | - | 3 029 543 |
| Gauteng | 6 820 996 | 8.9% | 9 458 676 | 12.4% | 2 704 867 | 3.5% | 57 565 487 | 75.2% | 76 550 026 | 41.5% | 74 655 | 0.1% | 3 710 702 |
| Kwazulu-Natal | 3 287 235 | 13.8% | 1 492 868 | 6.3% | 928 123 | 3.9% | 18 173 040 | 76.1% | 23 881 267 | 12.9% | 57 594 | 0.2% | 7 263 824 |
| Limpopo | 346 417 | 4.9% | 286 298 | 4.0% | 209 696 | 3.0% | 6 260 479 | 88.1% | 7 102 889 | 3.9% | - | - | 202 481 |
| Mpumalanga | 449 590 | 3.4% | 512 953 | 3.8% | 367 559 | 2.8% | 12 042 830 | 90.1% | 13 372 934 | 7.2% | - | - | 309 682 |
| North West | 776 198 | 5.6% | 467 951 | 3.4% | 432 490 | 3.1% | 12 111 456 | 87.8% | 13 788 095 | 7.5% | 9 585 364 | 69.5% | |
| Northern Cape | 191 352 | 4.4% | 142 873 | 3.3% | 112 854 | 2.6% | 3 904 042 | 89.7% | 4 351 122 | 2.4% | - | - | 605 098 |
| Western Cape | 3 427 070 | 25.1% | 659 999 | 4.8% | 711 422 | 5.2% | 8 874 377 | 64.9% | 13 672 869 | 7.4% | 161 746 | 1.2% | 304 974 |
| Total | 18 696 481 | 10.1% | 14 244 084 | 7.7% | 6 988 445 | 3.8% | 144 749 936 | 78.4% | 184 678 947 | 100.0% | 9 977 165 | 5.4% | 18 127 839 |

Source: National Treasury Local Government Database

10. Debtors' age analysis for the metros

Metros Debtors Age Analysis as at 2nd Quarter Ended 31 December 2018

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Actual Bad Debts Written Off to Debtors | | Impairment -Bad Debts ito Council Policy | |
|---|-------------------|--------------|-------------------|--------------|------------------|-------------|-------------------|--------------|--------------------|---------------|---|-------------|--|--------------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| 2nd Quarter Ended 31 December 2018 | | | | | | | | | | | | | | |
| Buffalo City | 448 197 | 19.8% | 136 340 | 6.0% | 100 056 | 4.4% | 1 582 280 | 69.8% | 2 266 872 | 2.3% | - | - | 15 671 | 0.7% |
| Cape Town | 2 551 295 | 24.2% | 497 974 | 4.7% | 554 218 | 5.3% | 6 959 845 | 65.9% | 10 563 332 | 10.5% | - | - | - | - |
| City of Ekurhuleni | 2 020 727 | 12.6% | 625 166 | 3.9% | 446 414 | 2.8% | 13 006 742 | 80.8% | 16 099 049 | 16.0% | - | - | - | - |
| eThekwini | 1 973 677 | 15.9% | 1 064 368 | 8.6% | 441 588 | 3.6% | 8 971 022 | 72.1% | 12 450 655 | 12.4% | - | - | 5 729 791 | 46.0% |
| City of Johannesburg | 2 123 543 | 6.0% | 7 990 571 | 22.4% | 1 673 577 | 4.7% | 23 881 738 | 67.0% | 35 669 430 | 35.5% | - | - | 2 091 806 | 5.9% |
| Mangaung | 343 948 | 6.8% | 204 119 | 4.0% | 166 874 | 3.3% | 4 376 761 | 86.0% | 5 091 703 | 5.1% | - | - | 2 458 331 | 48.3% |
| Nelson Mandela Bay | 1 720 945 | 32.4% | 249 573 | 4.7% | 119 955 | 2.3% | 3 221 684 | 60.7% | 5 312 157 | 5.3% | 97 603 | 1.8% | 2 685 863 | 50.6% |
| City of Tshwane | 1 738 736 | 13.4% | 442 527 | 3.4% | 234 808 | 1.8% | 10 533 510 | 81.3% | 12 949 581 | 12.9% | 74 655 | 0.6% | - | - |
| Total | 12 921 070 | 12.9% | 11 210 638 | 11.2% | 3 737 490 | 3.7% | 72 533 581 | 72.2% | 100 402 779 | 100.0% | 172 258 | 0.2% | 12 981 463 | 12.9% |
| 2nd Quarter Ended 31 December 2017 | | | | | | | | | | | | | | |
| Buffalo City | 278 188 | 13.1% | 100 343 | 4.7% | 94 124 | 4.4% | 1 653 607 | 77.8% | 2 126 262 | 2.9% | - | - | - | - |
| Cape Town | 1 928 814 | 23.0% | 168 782 | 2.0% | 52 290 | 0.6% | 6 224 846 | 74.3% | 8 374 731 | 11.6% | - | - | - | - |
| City of Ekurhuleni | 1 831 219 | 12.7% | 602 674 | 4.2% | 408 627 | 2.8% | 11 606 842 | 80.3% | 14 449 362 | 19.9% | - | - | - | - |
| eThekwini | 1 344 279 | 14.1% | 890 609 | 9.4% | 449 389 | 4.7% | 6 837 785 | 71.8% | 9 522 061 | 13.1% | - | - | 4 382 053 | 46.0% |
| City of Johannesburg | 1 601 628 | 8.7% | 884 250 | 4.8% | 811 624 | 4.4% | 15 037 425 | 82.0% | 18 334 927 | 25.3% | - | - | - | - |
| Mangaung | 326 988 | 7.8% | 195 232 | 4.7% | 152 344 | 3.6% | 3 524 408 | 83.9% | 4 198 971 | 5.8% | - | - | 2 366 387 | 56.4% |
| Nelson Mandela Bay | 1 712 019 | 36.9% | 230 439 | 5.0% | 148 085 | 3.2% | 2 549 992 | 55.0% | 4 640 536 | 6.4% | 66 796 | 1.4% | 1 914 876 | 41.3% |
| City of Tshwane | 1 812 841 | 16.7% | 305 437 | 2.8% | 245 874 | 2.3% | 8 464 762 | 78.2% | 10 828 913 | 14.0% | 695 767 | 6.4% | - | - |
| Total | 10 835 976 | 15.0% | 3 377 766 | 4.7% | 2 362 357 | 3.3% | 55 899 666 | 77.1% | 72 475 764 | 100.0% | 762 564 | 1.1% | 8 663 315 | 12.0% |
| Movement between 31 December 2017 and 31 December 2018 | | | | | | | | | | | | | | |
| Buffalo City | 170 009 | | 35 996 | | 5 931 | | (71 327) | | 140 610 | | | | | |
| Cape Town | 622 481 | | 329 193 | | 501 928 | | 734 999 | | 2 188 601 | | | | | |
| City of Ekurhuleni | 189 508 | | 22 492 | | 37 788 | | 1 399 900 | | 1 649 697 | | | | | |
| eThekwini | 629 398 | | 173 759 | | (7 801) | | 2 133 237 | | 2 928 583 | | | | | |
| City of Johannesburg | 521 915 | | 7 106 321 | | 861 953 | | 8 844 312 | | 17 334 502 | | | | | |
| Mangaung | 16 960 | | 8 887 | | 14 531 | | 852 353 | | 892 732 | | | | | |
| Nelson Mandela Bay | 8 926 | | 19 134 | | (28 130) | | 671 692 | | 671 621 | | | | | |
| City of Tshwane | (74 105) | | 137 090 | | (11 066) | | 2 068 749 | | 2 120 668 | | | | | |
| Total | 2 085 094 | | 7 832 872 | | 1 375 133 | | 16 633 916 | | 27 927 015 | | | | | |
| Growth rate 31 December 2017 to 31 December 2018 | | | | | | | | | | | | | | |
| Buffalo City | 61.1% | | 35.9% | | 6.3% | | (4.3%) | | 6.6% | | | | | |
| Cape Town | 32.3% | | 195.0% | | 959.9% | | 11.8% | | 26.1% | | | | | |
| City of Ekurhuleni | 10.3% | | 3.7% | | 9.2% | | 12.1% | | 11.4% | | | | | |
| eThekwini | 46.8% | | 19.5% | | (1.7%) | | 31.2% | | 30.8% | | | | | |
| City of Johannesburg | 32.6% | | 803.7% | | 106.2% | | 58.8% | | 94.5% | | | | | |
| Mangaung | 5.2% | | 4.6% | | 9.5% | | 24.2% | | 21.3% | | | | | |
| Nelson Mandela Bay | 0.5% | | 8.3% | | (19.0%) | | 26.3% | | 14.5% | | | | | |
| City of Tshwane | (4.1%) | | 44.9% | | (4.5%) | | 24.4% | | 19.6% | | | | | |
| Total | 19.2% | | 231.9% | | 58.2% | | 29.8% | | 38.5% | | | | | |

Source: National Treasury Local Government Database

Metros Debtors Age Analysis By Customer Group as at 2nd Quarter Ended 31 December 2018

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Actual Bad Debts Written Off to Debtors | | Impairment -Bad Debts ito Council Policy | |
|-----------------|-------------------|--------------|-------------------|--------------|------------------|-------------|-------------------|--------------|--------------------|---------------|---|-------------|--|--------------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Organs of State | 730 675 | 29.0% | 236 235 | 9.4% | 87 383 | 3.5% | 1 464 151 | 58.1% | 2 518 444 | 2.5% | - | - | 481 148 | 19.1% |
| Commercial | 4 853 380 | 33.1% | 1 058 214 | 7.2% | 481 020 | 3.3% | 8 276 535 | 56.4% | 14 669 149 | 14.6% | 655 | - | 1 285 294 | 8.8% |
| Households | 7 293 447 | 9.0% | 9 908 012 | 12.2% | 3 133 138 | 3.9% | 61 029 367 | 75.0% | 81 363 965 | 81.0% | 268 539 | 0.3% | 10 918 706 | 13.4% |
| Other | 43 568 | 2.4% | 8 177 | 0.4% | 35 948 | 1.9% | 1 763 528 | 95.3% | 1 851 221 | 1.8% | (96 937) | (5.2%) | 296 314 | 16.0% |
| Total | 12 921 070 | 12.9% | 11 210 638 | 11.2% | 3 737 490 | 3.7% | 72 533 581 | 72.2% | 100 402 779 | 100.0% | 172 258 | 0.2% | 12 981 463 | 12.9% |

Source: National Treasury Local Government Database

11. Debtors' age analysis for secondary cities

Secondary cities Debtors Age Analysis as at 2nd Quarter Ended 31 December 2018

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Actual Bad Debts Written Off to Debtors | | Impairment -Bad Debts ito Council Policy | |
|-----------------------|------------------|-------------|------------------|-------------|------------------|-------------|-------------------|--------------|-------------------|---------------|---|--------------|--|-------------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| City of Matlosana | 187 106 | 5.7% | 125 518 | 3.8% | 99 046 | 3.0% | 2 881 420 | 87.5% | 3 293 091 | 9.0% | - | - | - | - |
| City of Mbombela | 110 160 | 24.3% | 1 031 | 0.2% | 44 691 | 9.9% | 297 368 | 65.6% | 453 250 | 1.2% | - | - | - | - |
| Drakenstein | 123 829 | 38.4% | 25 371 | 7.9% | 18 317 | 5.7% | 154 774 | 48.0% | 322 291 | 0.9% | - | - | - | - |
| Emalahleni (MP) | (84 011) | (2.2%) | 170 244 | 4.5% | 123 158 | 3.2% | 3 601 003 | 94.5% | 3 810 394 | 10.5% | - | - | - | - |
| Emfuleni | 400 954 | 5.7% | 204 808 | 2.9% | 163 291 | 2.3% | 6 301 904 | 89.1% | 7 070 957 | 19.4% | - | - | - | - |
| George | 76 177 | 35.0% | 8 610 | 4.0% | 6 254 | 2.9% | 126 601 | 58.2% | 217 641 | 0.6% | 9 725 | 4.5% | - | - |
| Govan Mbeki | 93 818 | 6.4% | 65 520 | 4.5% | 54 957 | 3.7% | 1 255 718 | 85.4% | 1 470 013 | 4.0% | - | - | - | - |
| J B Marks | 135 329 | 25.9% | 38 310 | 7.3% | 24 982 | 4.8% | 323 783 | 62.0% | 522 403 | 1.4% | - | - | - | - |
| Madibeng | 98 006 | 5.4% | 66 726 | 3.7% | 59 128 | 3.2% | 1 599 622 | 87.7% | 1 823 483 | 5.0% | - | - | - | - |
| Matjhabeng | 152 733 | 5.0% | 84 800 | 2.8% | 72 595 | 2.4% | 2 747 093 | 89.9% | 3 057 221 | 8.4% | 55 | - | - | - |
| Mogale City | 228 004 | 16.1% | 31 375 | 2.2% | 49 865 | 3.5% | 1 106 230 | 78.2% | 1 415 475 | 3.9% | - | - | - | - |
| Msunduzi | 530 394 | 16.4% | 102 086 | 3.2% | 89 273 | 2.8% | 2 513 260 | 77.7% | 3 235 012 | 8.9% | - | - | 1 497 917 | 46.3% |
| Newcastle | 90 589 | 7.1% | 46 105 | 3.6% | 52 838 | 4.1% | 1 091 204 | 85.2% | 1 280 736 | 3.5% | 50 860 | 4.0% | - | - |
| Polokwane (19 131) | (1.9%) | 63 902 | 6.2% | 45 037 | 4.4% | 934 471 | 91.2% | 1 024 280 | 2.8% | - | - | - | - | - |
| Rustenburg | 279 899 | 6.4% | 144 596 | 3.3% | 161 300 | 3.7% | 3 808 999 | 86.7% | 4 394 794 | 12.1% | 9 585 353 | 218.1% | - | - |
| Sol Plaatje | 113 971 | 5.2% | 60 154 | 2.7% | 47 938 | 2.2% | 1 973 659 | 89.9% | 2 195 723 | 6.0% | - | - | 561 605 | 25.6% |
| Stellenbosch | 65 649 | 31.7% | 8 046 | 3.9% | 6 167 | 3.0% | 127 402 | 61.5% | 207 265 | 0.6% | - | - | - | - |
| Steve Tshwete | 3 680 | 3.0% | 54 613 | 44.3% | 7 344 | 6.0% | 57 783 | 46.8% | 123 420 | 0.3% | - | - | - | - |
| uMhlatuze | 304 734 | 56.5% | 21 231 | 3.9% | 22 832 | 4.2% | 190 993 | 35.4% | 539 790 | 1.5% | - | - | - | - |
| Total | 2 891 891 | 7.9% | 1 323 045 | 3.6% | 1 149 014 | 3.2% | 31 093 287 | 85.3% | 36 457 237 | 100.0% | 9 645 993 | 26.5% | 2 059 522 | 5.7% |

Source: National Treasury Local Government Database

Secondary cities Debtors Age Analysis By Customer Group as at 2nd Quarter Ended 31 December 2018

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Actual Bad Debts Written Off to | | Impairment -Bad Debts ito Council | |
|-----------------|------------------|-------------|------------------|-------------|------------------|-------------|-------------------|--------------|-------------------|---------------|------------------------------------|--------------|--------------------------------------|-------------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Organs of State | 164 686 | 7.8% | 88 266 | 4.2% | 76 544 | 3.6% | 1 796 306 | 84.5% | 2 125 802 | 5.8% | - | - | 247 511 | 11.6% |
| Commercial | 1 134 869 | 25.6% | 300 125 | 6.8% | 212 566 | 4.8% | 2 784 933 | 62.8% | 4 432 494 | 12.2% | 32 | - | 208 753 | 4.7% |
| Households | 1 214 984 | 5.3% | 718 114 | 3.1% | 637 954 | 2.8% | 20 440 955 | 88.8% | 23 012 008 | 63.1% | 37 887 | 0.2% | 1 453 688 | 6.3% |
| Other | 377 351 | 5.5% | 216 540 | 3.1% | 221 949 | 3.2% | 6 071 093 | 88.2% | 6 886 933 | 18.9% | 9 608 074 | 139.5% | 149 570 | 2.2% |
| Total | 2 891 891 | 7.9% | 1 323 045 | 3.6% | 1 149 014 | 3.2% | 31 093 287 | 85.3% | 36 457 237 | 100.0% | 9 645 993 | 26.5% | 2 059 522 | 5.7% |

Source: National Treasury Local Government Database

12. Collection rates

National collection rate as at 31 December 2018

| R thousands | Main appr | Second | Year to |
|---|--------------|------------------------------|-------------------------------------|
| | | Quarter 2018/19 Actual | date: 31 December 2018 Actual |
| Collection Rate | 90.4% | 91.8% | 87.5% |
| Property rates | 91.4% | 94.7% | 85.6% |
| Service charges - Total | 90.9% | 92.7% | 89.9% |
| ` Service charges - electricity revenue | 93.6% | 101.5% | 96.9% |
| ` Service charges - water revenue | 86.8% | 83.2% | 80.8% |
| ` Service charges - sanitation revenue | 84.5% | 61.7% | 62.9% |
| ` Service charges - refuse revenue | 88.5% | 80.8% | 76.1% |
| ` Service charges - other | 85.2% | 255.6% | 349.7% |
| Interest earned - outstanding debtors | 63.5% | 44.6% | 50.5% |

Source: National Treasury Local Government Database

Metros collection rate as at 31 December 2018

| R thousands | Main appr | Second | Year to |
|---|--------------|------------------------------|-------------------------------------|
| | | Quarter 2018/19 Actual | date: 31 December 2018 Actual |
| Collection Rate | 92.7% | 96.7% | 95.5% |
| Property rates | 93.8% | 96.8% | 93.6% |
| Service charges - Total | 93.0% | 97.7% | 97.3% |
| ` Service charges - electricity revenue | 95.2% | 107.8% | 104.0% |
| ` Service charges - water revenue | 90.3% | 87.0% | 90.0% |
| ` Service charges - sanitation revenue | 85.0% | 57.2% | 62.2% |
| ` Service charges - refuse revenue | 93.4% | 90.7% | 87.7% |
| ` Service charges - other | 66.0% | (1149.5%) | (4299.7%) |
| Interest earned - outstanding debtors | 65.0% | 61.7% | 66.0% |

Source: National Treasury Local Government Database

Secondary cities collection rate as at 31 December 2018

| R thousands | Main appr | Second | Year to |
|---|--------------|------------------------------|-------------------------------------|
| | | Quarter 2018/19 Actual | date: 31 December 2018 Actual |
| Collection Rate | 87.7% | 78.5% | 70.8% |
| Property rates | 88.6% | 90.8% | 73.0% |
| Service charges - Total | 87.9% | 78.4% | 72.3% |
| ` Service charges - electricity revenue | 88.2% | 81.6% | 76.6% |
| ` Service charges - water revenue | 87.7% | 69.8% | 62.8% |
| ` Service charges - sanitation revenue | 84.7% | 66.0% | 58.7% |
| ` Service charges - refuse revenue | 86.1% | 67.3% | 56.4% |
| ` Service charges - other | 277.4% | 8035.4% | 4842.2% |
| Interest earned - outstanding debtors | 78.6% | 26.7% | 30.9% |

Source: National Treasury Local Government Database

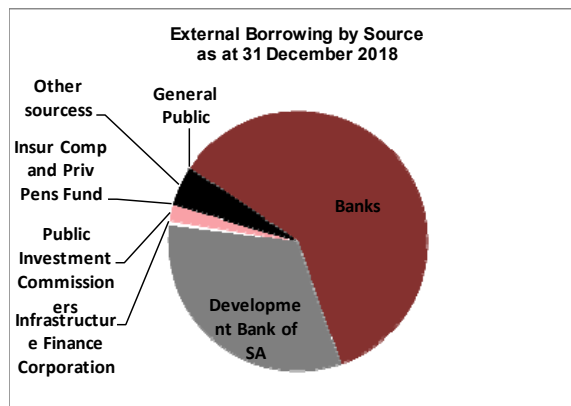
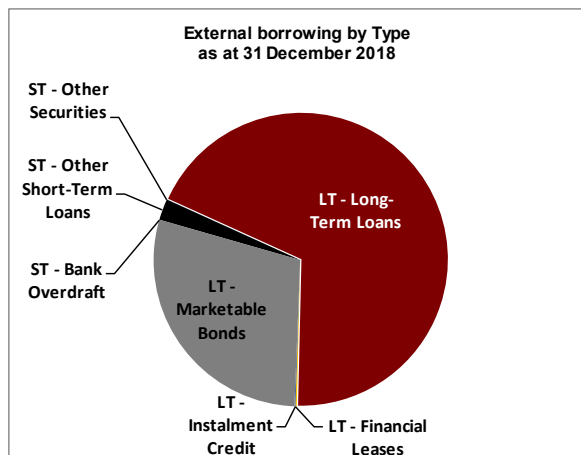
13. Aggregated municipal creditors age analysis

Creditors Age Analysis as at 31 December 2018

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|-------------------------|-------------------|--------------|------------------|-------------|------------------|-------------|-------------------|--------------|-------------------|---------------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Bulk Electricity | 5 464 117 | 23.6% | 635 553 | 2.8% | 2 018 752 | 8.7% | 15 023 455 | 64.9% | 23 141 876 | 45.5% |
| Bulk Water | 1 905 016 | 22.0% | 256 056 | 3.0% | 644 348 | 7.4% | 5 849 559 | 67.6% | 8 654 979 | 17.0% |
| PAYE deductions | 525 587 | 80.1% | 28 441 | 4.3% | 9 286 | 1.4% | 93 141 | 14.2% | 656 456 | 1.3% |
| VAT (output less input) | 150 055 | 84.9% | 8 111 | 4.6% | 751 | 0.4% | 17 920 | 10.1% | 176 838 | 0.4% |
| Pensions / Retirement | 442 743 | 79.0% | 7 932 | 1.4% | 3 703 | 0.7% | 106 433 | 19.0% | 560 810 | 1.1% |
| Loan repayments | 1 048 915 | 56.2% | 2 593 | 0.1% | 45 299 | 2.4% | 768 544 | 41.2% | 1 865 351 | 3.7% |
| Trade Creditors | 6 096 162 | 68.9% | 396 666 | 4.5% | 423 807 | 4.8% | 1 930 470 | 21.8% | 8 847 105 | 17.4% |
| Auditor-General | 90 285 | 23.4% | 69 956 | 18.2% | 49 797 | 12.9% | 175 280 | 45.5% | 385 318 | 0.8% |
| Other | 4 753 141 | 71.9% | 69 538 | 1.1% | 55 751 | 0.8% | 1 729 009 | 26.2% | 6 607 439 | 13.0% |
| Total | 20 476 021 | 40.2% | 1 474 847 | 2.9% | 3 251 494 | 6.4% | 25 693 811 | 50.5% | 50 896 173 | 100.0% |
| Per Province | | | | | | | | | | |
| Eastern Cape | 853 436 | 58.9% | 79 030 | 5.5% | 68 877 | 4.8% | 448 305 | 30.9% | 1 449 648 | 2.9% |
| Free State | 655 692 | 5.1% | 330 132 | 2.6% | 350 847 | 2.8% | 11 432 747 | 89.5% | 12 769 418 | 25.1% |
| Gauteng | 13 338 970 | 82.6% | 265 076 | 1.6% | 1 907 251 | 11.8% | 631 350 | 3.9% | 16 142 648 | 31.7% |
| Kwazulu-Natal | 3 111 862 | 63.5% | 103 099 | 2.1% | 202 087 | 4.1% | 1 487 496 | 30.3% | 4 904 545 | 9.6% |
| Limpopo | 331 209 | 19.0% | 111 117 | 6.4% | 113 837 | 6.5% | 1 188 654 | 68.1% | 1 744 817 | 3.4% |
| Mpumalanga | 727 992 | 8.5% | 388 097 | 4.5% | 383 089 | 4.5% | 7 075 880 | 82.5% | 8 575 058 | 16.9% |
| North West | 556 228 | 17.7% | 149 429 | 4.8% | 164 222 | 5.2% | 2 272 566 | 72.3% | 3 142 445 | 6.2% |
| Northern Cape | 203 762 | 14.4% | 31 917 | 2.3% | 56 408 | 4.0% | 1 120 290 | 79.3% | 1 412 377 | 2.8% |
| Western Cape | 696 870 | 92.3% | 16 948 | 2.2% | 4 876 | 0.7% | 36 522 | 4.8% | 755 216 | 1.5% |
| Total | 20 476 021 | 40.2% | 1 474 847 | 2.9% | 3 251 494 | 6.4% | 25 693 811 | 50.5% | 50 896 173 | 100.0% |

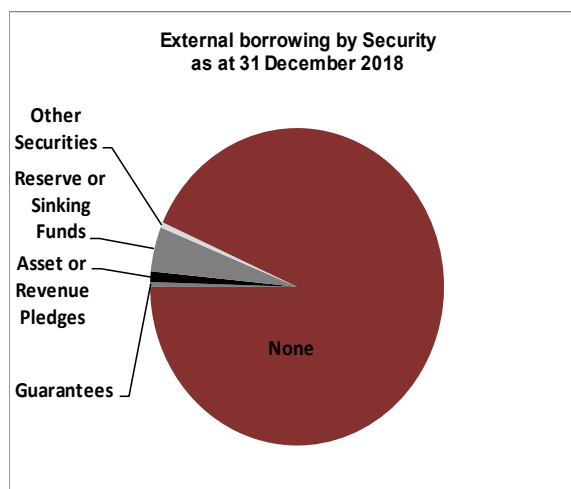
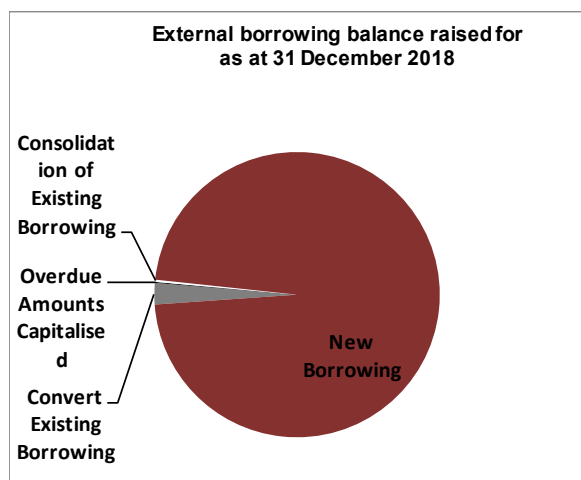
Source: National Treasury Local Government Database

14. Borrowing instruments



| Type | Balance (R'000) |
|-----------------------------|-------------------|
| ST - Bank Overdraft | 760 |
| ST - Other Short-Term Loans | 1 500 000 |
| ST - Marketable Bonds | |
| ST - Non-Marketable Bonds | |
| ST - Other Securities | 3 000 |
| LT - Long-Term Loans | 43 892 983 |
| LT - Instalment Credit | 109 743 |
| LT - Financial Leases | 65 225 |
| LT - Marketable Bonds | 18 448 352 |
| LT - Non-Marketable Bonds | |
| LT - Other Securities | |
| Total | 64 020 063 |

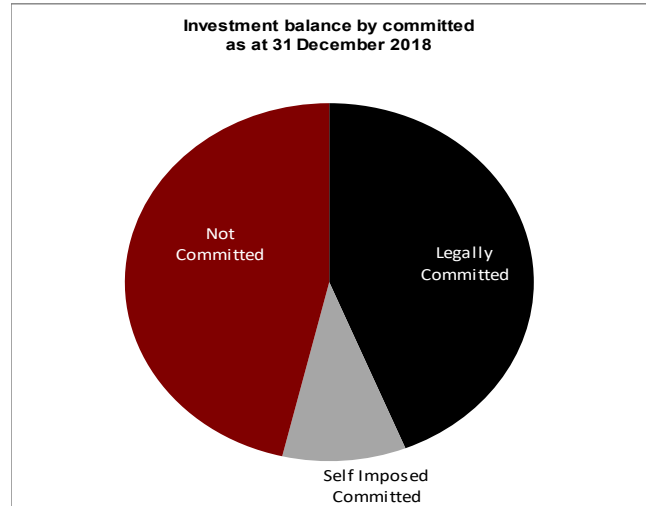
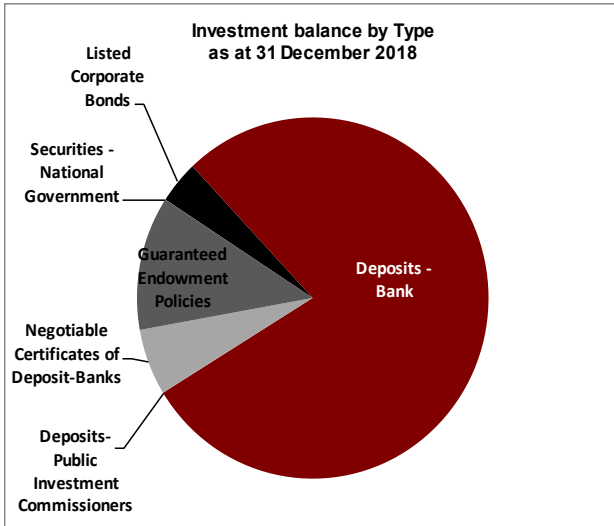
| Source | Balance (R'000) |
|------------------------------------|-------------------|
| General Public | 1 185 |
| Banks | 38 542 296 |
| Development Bank of SA | 20 770 140 |
| Infrastructure Finance Corporation | 288 893 |
| Public Investment Commissioners | 1 194 310 |
| Insur Comp and Priv Pens Fund | 52 583 |
| Municipal Pension Funds | |
| Other Public Pension Funds | |
| Unit Trusts | |
| Internal Funds | |
| Other Sources | 3 170 656 |
| Total | 64 020 063 |



| Raised For | Balance (R'000) |
|-------------------------------------|-------------------|
| Convert Existing Borrowing | 1 560 096 |
| Overdue Amounts Capitalised | 64 449 |
| Consolidation of Existing Borrowing | 167 568 |
| New Borrowing | 62 227 950 |
| Bridging Finance | |
| Total | 64 020 063 |

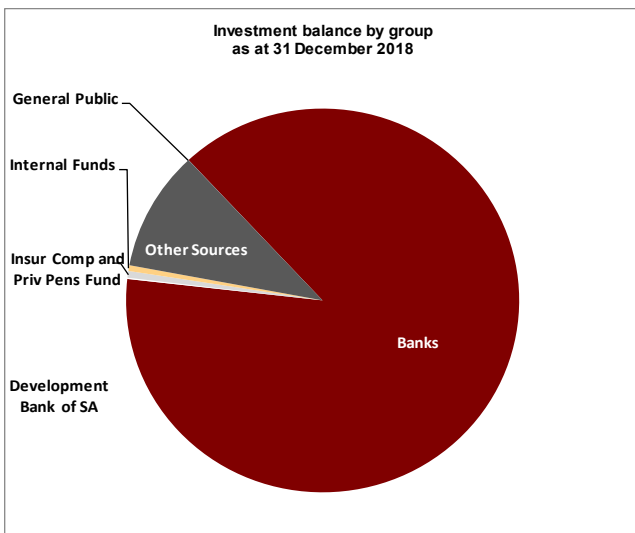
| Security | Balance (R'000) |
|--------------------------|-------------------|
| Guarantees | 310 256 |
| Asset or Revenue Pledges | 685 082 |
| Bond Insurance | |
| Reserve or Sinking Funds | 2 909 502 |
| Other Securities | 354 777 |
| None | 59 760 446 |
| Total | 64 020 063 |

15. Investment instruments



| Type | Balance (R'000) |
|--|-------------------|
| Securities - National Government | 3 373 |
| Listed Corporate Bonds | 1 364 941 |
| Deposits - Bank | 27 794 837 |
| Deposits - Public Investment Commissioners | 9 083 |
| Deposits - Corporation for Public Deposits | |
| Bankers Acceptance Certificates | |
| Negotiable Certificates of Deposit - Banks | 2 105 277 |
| Guaranteed Endowment Policies (sinking) | 4 267 245 |
| Repurchase Agreements - Banks | |
| Municipal Bonds | |
| Total | 35 544 756 |

| Committed | Balance (R'000) |
|------------------------|-------------------|
| Legally Committed | 15 613 501 |
| Self Imposed Committed | 3 476 091 |
| Not Committed | 16 455 164 |
| Total | 35 544 756 |



| Group | Balance (R'000) |
|------------------------------------|-------------------|
| General Public | 4 227 |
| Banks | 31 533 795 |
| Development Bank of SA | 38 690 |
| Infrastructure Finance Corporation | |
| Public Investment Commissioners | |
| Insur Comp and Priv Pens Fund | 202 228 |
| Municipal Pension Funds | |
| Other Public Pension Funds | |
| Unit Trusts | |
| Internal Funds | 169 606 |
| Other Sources | 3 596 210 |
| Total | 35 544 756 |

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

CONSOLIDATION FOR ALL MUNICIPALITIES

| | Division of revenue Act No. 10 of 2017 | Adjustment (Mid year) | Other Adjustments | Total Available 2018/19 | Year to date | | First Quarter | | Second Quarter | | YTD Expenditure | | % Changes from 1st to 2nd Q | | % Changes for the 2nd Q | |
|--|--|-----------------------|-------------------|-------------------------|---------------------------|---|---|---|--|--|--|--------------------------------------|--|--------------------------------------|--|--|
| | | | | | 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 | Actual expenditure by municipalities | Actual expenditure National Department | Actual expenditure by municipalities | Exp as % of Allocation National Department | Exp as % of Allocation by municipalities |
| R thousands | | | | | | | | | | | | | | | | |
| Direct Transfers | 31 466 161 | - | - | 31 466 161 | 21 032 655 | 18 738 356 | 3 572 150 | 4 217 713 | 6 416 445 | 7 461 615 | 9 988 595 | 11 679 327 | 79.6% | 76.9% | 31.7% | 37.1% |
| Infrastructure | 29 912 201 | - | - | 29 912 201 | 19 827 979 | 17 589 928 | 3 274 939 | 3 886 918 | 6 027 233 | 7 040 541 | 9 302 172 | 10 927 459 | 84.0% | 81.1% | 31.1% | 36.5% |
| Municipal Infrastructure Grant | 15 287 685 | - | - | 15 287 685 | 11 200 727 | 9 994 778 | 2 077 831 | 2 687 445 | 3 854 496 | 4 101 103 | 5 932 327 | 6 788 548 | 85.5% | 52.6% | 38.8% | 44.4% |
| Public Transport Infrastructure Grant | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Public Transport Network Grant | 6 253 669 | - | - | 6 253 669 | 2 616 745 | 2 842 877 | 447 014 | 326 440 | 1 136 685 | 1 151 303 | 1 583 699 | 1 477 744 | 154.3% | 252.7% | 25.3% | 23.6% |
| Integrated National Electrification Programme (Municipal) Grant | 1 904 477 | - | - | 1 904 477 | 1 682 658 | 1 503 977 | 295 880 | 259 356 | 279 177 | 484 171 | 575 057 | 743 527 | (5.6%) | 86.7% | 30.2% | 39.0% |
| Neighbourhood Development Partnership Grant (Capital Grant) | 601 867 | - | - | 601 867 | 434 752 | 255 104 | 49 350 | 37 020 | 90 391 | 114 129 | 139 741 | 151 149 | 83.2% | 208.3% | 23.2% | 25.1% |
| 2010 FIFA World Cup Stadiums Development Grant | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Rural Road Assets Management Systems Grant | 107 533 | - | - | 107 533 | 75 276 | 75 276 | 14 315 | 6 812 | 17 591 | 22 071 | 31 906 | 28 883 | 22.9% | 224.0% | 29.7% | 26.9% |
| Municipal Drought Relief Grant | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Municipal Water Infrastructure Grant | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Rural Household Infrastructure Grant | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Municipal Disaster Recovery Grant | 21 317 | - | - | 21 317 | 21 317 | 21 317 | - | - | - | - | - | - | - | - | - | - |
| Integrated City Development Grant | 293 609 | - | - | 293 609 | - | - | - | 50 788 | - | 78 838 | - | 129 625 | - | 55.2% | - | 44.1% |
| Regional Bulk Infrastructure Grant (Schedule 5B) | 1 957 000 | - | - | 1 957 000 | 1 702 824 | 1 121 266 | 207 309 | 205 309 | 259 347 | 442 922 | 466 656 | 648 231 | 25.1% | 115.7% | 23.8% | 33.1% |
| Water Services Infrastructure Grant (Schedule 5B) | 3 481 056 | - | - | 3 481 056 | 2 089 692 | 1 771 345 | 183 240 | 313 748 | 387 621 | 646 005 | 570 861 | 959 753 | 111.5% | 105.9% | 16.4% | 27.6% |
| Municipal Emergency Housing Grant | 3 988 | - | - | 3 988 | 3 988 | 3 988 | - | - | 1 925 | - | 1 925 | - | - | - | 48.3% | - |
| Capacity and Others | 1 553 960 | - | - | 1 553 960 | 1 204 676 | 1 148 428 | 297 211 | 330 795 | 389 212 | 421 073 | 686 423 | 751 868 | 31.0% | 27.3% | 44.2% | 48.4% |
| 2010 FIFA World Cup Host City Operating Grant | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Restructuring Grant | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Local Government Financial Management Grant | 504 566 | - | - | 504 566 | 504 566 | 498 551 | 94 239 | 97 427 | 128 399 | 123 811 | 222 638 | 221 239 | 36.2% | 27.1% | 44.1% | 43.8% |
| Municipal Systems Improvement Grant | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Expanded Public Works Programme Integrated Grant (Municipality) | 692 878 | - | - | 692 878 | 482 117 | 437 884 | 170 636 | 204 484 | 192 779 | 220 265 | 363 415 | 424 749 | 13.0% | 7.7% | 52.5% | 61.3% |
| Infrastructure Skills Development Grant | 141 492 | - | - | 141 492 | 63 993 | 63 993 | 25 562 | 15 358 | 31 434 | 34 780 | 56 996 | 50 138 | 23.0% | 126.5% | 40.3% | 35.4% |
| Water Services Operating Subsidy Grant | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Energy Efficiency and Demand Side Management | 215 024 | - | - | 215 024 | 154 000 | 148 000 | 6 774 | 13 525 | 36 600 | 42 217 | 43 374 | 55 742 | 440.3% | 212.1% | 20.2% | 25.9% |
| Municipal Disaster Grant | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 2013 Africa Cup of Nations Host City Operating Grant | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 2014 African Nations Championship Host City Operating Grant | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Public Transport Network Operations Grant | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Municipal Human Settlements Capacity Grant | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Municipal Demarcation Transition Grant (Schedule 5B) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Indirect Transfers | 6 895 597 | - | - | 6 895 597 | 5 380 227 | - | - | - | - | - | - | - | - | - | - | - |
| Infrastructure | 6 780 481 | - | - | 6 780 481 | 5 292 404 | - | - | - | - | - | - | - | - | - | - | - |
| Regional Bulk Infrastructure Grant | 2 880 922 | - | - | 2 880 922 | 2 272 732 | - | - | - | - | - | - | - | - | - | - | - |
| Integrated National Electrification Programme (Eskom) Grant | 3 262 031 | - | - | 3 262 031 | 2 493 247 | - | - | - | - | - | - | - | - | - | - | - |
| Neighbourhood Development Partnership Grant (Technical Assistance) | 29 353 | - | - | 29 353 | 22 069 | - | - | - | - | - | - | - | - | - | - | - |
| Backlogs in Water and Sanitation at Clinics and Schools | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Backlogs in the Electrification of Clinics and Schools | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Rural Household Infrastructure Grant (Indirect) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Municipal Water Infrastructure Grant (Indirect) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Bucket Eradication Programme Grant | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Water Services Infrastructure Grant (Schedule 6B) | 608 175 | - | - | 608 175 | 504 356 | - | - | - | - | - | - | - | - | - | - | - |
| Capacity and Others | 115 116 | - | - | 115 116 | 87 823 | - | - | - | - | - | - | - | - | - | - | - |
| Energy Efficiency and Demand Side Management (Eskom) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Water Services Operating Subsidy Grant (Indirect) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Municipal Systems Improvement Grant (Schedule 6B) | 115 116 | - | - | 115 116 | 87 823 | - | - | - | - | - | - | - | - | - | - | - |
| Municipal Demarcation Transition Grant (Schedule 6B) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total | 38 361 758 | - | - | 38 361 758 | 26 412 882 | 18 738 356 | 3 572 150 | 4 217 713 | 6 416 445 | 7 461 615 | 9 988 595 | 11 679 327 | 79.6% | 76.9% | 26.0% | 30.4% |
| Grants excluded from the publication | 11 306 137 | - | - | 11 306 137 | - | - | - | 683 654 | - | 2 174 755 | - | 2 858 409 | - | 218.1% | - | 25.3% |
| Urban Settlement Development Grant | 11 306 137 | - | - | 11 306 137 | - | - | - | 683 654 | - | 2 174 755 | - | 2 858 409 | - | 218.1% | - | 25.3% |
| Finance Management Grant: Technical Programme | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total as per DoRA | 49 667 895 | - | - | 49 667 895 | 26 412 882 | 18 738 356 | 3 572 150 | 4 901 366 | 6 416 445 | 9 636 370 | 9 988 595 | 14 537 737 | | | | |