

REPORT TO PARLIAMENT

Over and underspending of municipalities as at 30 June 2014

SEPTEMBER 2014

PURPOSE:

1. To inform Parliament of municipalities' financial performance in relation to over- and underspending of budgets for the 2013/14 municipal financial year ended 30 June 2014; and
2. To highlight the trends in spending with respect to operating and capital budgets for the 2013/14 municipal financial year.

BACKGROUND:

3. National Treasury publishes quarterly financial information in terms of sections 71 of the Municipal Finance Management Act, 2003 (Act No. 56 of 2003) and 30(3) of the Division of Revenue Act, 2012 (Act No. 3 of 2013). The financial results for the fourth quarter of the 2014/15 municipal financial year were published by the National Treasury on 29 August 2014.

SUMMARY OF FINDINGS BASED ON THE ANALYSIS OF MUNICIPAL PERFORMANCE:

4. The aggregated under collection of revenue against municipal budgets can primarily be attributed to:
 - *Overoptimistic and unrealistic revenue appropriations* – Municipalities appropriate revenue on the operating statement of financial performance to provide for expenditure. In many cases this revenue appropriation is unrealistic and over stated and subsequently with the implementation of the budget they are forced to downscale on expenditures; this position is clearly articulated by the R28 billion underperformance against the total adjusted revenue budget including the transfers and other revenue;
 - *Weak management of the revenue value chain* – Municipalities have an own revenue generating responsibility which is directly related to fiscal capacity versus fiscal effort. The first aspect deals with the actual capacity of a municipality to bill consumers for services rendered. The second aspect is related to the actual effort exercised by municipalities in collecting the revenue billed. Not only are municipalities over stating the revenue on the statement of financial performance (as explained in the above bullet) but where they do indeed bill for services rendered they do not necessarily collect the revenue. This is directly related to inefficiencies in the revenue value chain and directly contributes to municipalities experiencing cash and liquidity challenges;

- *Unfunded budgets* – Owing directly to the fact that municipalities overstate the budgeted revenue and under collect against billed revenue their adopted budgets are unfunded from the onset. Consequently, implementation does not occur as planned as there is no sufficient funding to support the expenditure appropriations; and
 - *Actual Collection against billed revenue* - Contributing factors underpinning the underperformance of actual collections against billed revenue can be attributed to, among others, the affordability of municipal services. The economic slowdown and substantial increases associated with municipal cost drivers such as fuel, bulk purchases (water and electricity), material etc. which are continuing to impact on affordability and subsequently the ability of consumers to pay for services. In addition, weak credit control and debt collection processes are also contributing factors (management of the overall revenue value chain). It needs to be noted that any underperformance of actual collections against billed revenue holds a significant risk for the cash and liquidity position of municipalities as the planned expenditure is based on a higher level of collection. The overall performance is far below the budget targets as at 30 June 2014.
5. Although there has been a slight improvement in the spending against the capital budget this area of underperformance is extremely concerning. Contributing factors include, among others:
- *Weak multi-year budgeting* – Municipalities tend to budget for a one year perspective; regardless of the fact that the budgeting framework for local government provides for certainty that allocations in the national budget are appropriated for three years;
 - *Limited planning and project management* – Municipalities neglect this competency which directly negatively impacts on the ability to implement projects. This problem is further exacerbated by the fact that many municipalities do not have project management and technical skills to facilitate implementation; and
 - *Supply Chain Management inefficiencies* – Bottlenecks in the SCM process contribute significantly to the performance limitations. Municipalities are not effectively and efficiently managing their SCM processes and in many cases interference by senior managers and politicians further exacerbates the problem.
6. Although there has been an improvement in the planning and budgeting processes of municipalities, be that albeit slow, the current situation leaves much to be desired. Ineffective and deficient budgeting practices are undoubtedly contributing to the current muted performance.

DISCUSSION:

7. The publication covers revenue and expenditure, including conditional grants for the financial year ending, 30 June 2014. Municipal over- and underspending was comprised as follows:

Revenue

- Underperformance, including capital transfers, against the adjusted revenue budget – R28 billion or 8.8 per cent;

Operating Budgets

- Aggregate overspending of the adjusted operating budget – R4.5 billion or 1.8 per cent; and
- Aggregate underspending of the adjusted operating budget – R24.4 billion or 9.6 per cent.

Capital Budgets

- Aggregate overspending on the adjusted capital budget – R873.7 million or 1.4 per cent; and
- Aggregate underspending on the adjusted capital budget – R14.8 billion or 23.9 per cent.

Conditional Grants

- Aggregate overspending on conditional grant allocations – R823 million or 3.3 per cent; and
- Aggregate underspending on conditional grant allocations – R3.3 billion or 13.1 per cent.

Summarised over and under spending by municipalities as at 30 June 2014 (Preliminary results)

	Adjusted Budget	Year to date: 30 June 2014	Total Expenditure as % of adj budget	(Over)	Under	Net
R thousands						
Operating Expenditure	253 823 075	233 966 294	92.18	(4 532 544)	24 389 325	19 856 781
Capital Expenditure	61 866 271	47 931 822	77.48	(873 683)	14 808 133	13 934 450
Total Expenditure	315 689 346	281 898 115	89.30	(4 335 702)	38 126 933	33 791 231
Of which						
Conditional Grant Spending	25 166 032	22 694 209	90.18	(822 953)	3 294 776	2 471 823

Source: National Treasury Local Government Database

EXPENDITURE PERFORMANCE: TOTAL BUDGET

- For the financial year ended 2013/14, total aggregate underspending amounted to R38.1 billion (see table 1 below). Taking into account that the aggregate overspending for the same period was R4.3 billion, net underspending of the total municipal budget amounted to R33.8 billion. The 2012/13 outcome reflected R35.2 billion in net underspending. This indicates that the municipalities' ability to spend against their approved budgets has improved by 3.9 per cent.

Table 1: Over and underspending of total budgets for the 4th quarter ended 30 June 2014

	Adjusted Budget	Year to date: 30 June 2014	(Over)	Under	(Over) spending as % of adj budget	Under spending as % of adj budget
R thousands						
Eastern Cape	29 986 070	28 663 971	(3 733 263)	5 055 362	12.4%	16.9%
Free State	16 523 558	13 136 905	(93 247)	3 479 900	0.6%	21.1%
Gauteng	108 920 523	101 059 863	-	7 860 659	-	7.2%
Kwazulu-Natal	56 680 498	52 221 736	(197 386)	4 656 148	0.3%	8.2%
Limpopo	17 683 855	12 320 376	(201 494)	5 564 972	1.1%	31.5%
Mpumalanga	16 756 866	12 809 022	(6 607)	3 954 452	0.0%	23.6%
North West	15 881 495	13 616 140	(87 616)	2 352 971	0.6%	14.8%
Northern Cape	6 697 300	5 323 142	(15 653)	1 389 811	0.2%	20.8%
Western Cape	46 559 181	42 746 959	(436)	3 812 658	0.0%	8.2%
Total	315 689 346	281 898 115	(4 335 702)	38 126 933	1.4%	12.1%

Source: National Treasury Local Government Database

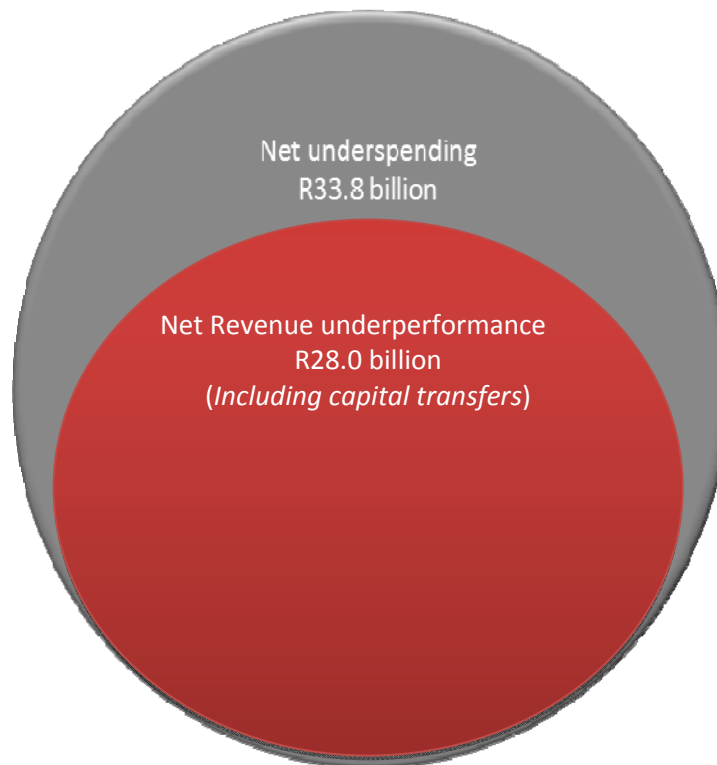
9. Contrary to the 2012/13 report, all the nine provinces reported an increase in their total budgets during the mid-year adjustments budget process, amounting to an overall budgetary increase of 2.7 per cent. This is marginally high when compared to the 2.4 per cent increase recorded for the 2012/13 financial year and could signal deterioration in the general budgeting expertise of municipalities.
10. In 2013/14, the largest increase in total budget was reported for Limpopo, amounting to an 11.1 per cent increase in the adjusted budget. This can be almost solely attributed by Thabazimbi which reported for an increase of 309 per cent. The second largest increase is noted in North West which reported an increase of 6.7 per cent, followed by Eastern Cape reported an increase of 5.7 per cent, a higher increase under this province is contributed by Alfred Nzo which reported an increase of 149.1 per cent and Mbizana reported an increase of 119.8 per cent.
11. The percentage comparison between 2012/13 and 2013/14 indicate that total municipal spending performance shows a slight improvement. The Eastern Cape, Free State, Limpopo, Mpumalanga, and the Northern Cape reported increases in underspending. Northern Cape, Mpumalanga and North West have dramatically decreased the performance on overspending however the aggregate overspending for the financial year under review has increased by 36.0 per cent as a result of Western Cape, Eastern Cape and Limpopo as they increased the overspending by 100 per cent, 81 per cent and 43 per cent respectively.
12. Table 2 below shows the following in relation to the number of municipalities that have over or underspent on their total adjustments budgets for 2013/14:

Table 2: Over and underspending of total budgets as at 30 June 2014

	(Over)			Target		Under			Insufficient information
	More than -15%	Between -15 and -10%	Between -5 and -10%	Between 0 and -5%	Between 0 and 5%	Between 5 and 10%	Between 15 and 10%	more than 15%	
Summary									
Eastern Cape	8	0	1	0	0	4	2	30	0
Free State	1	0	0	0	1	3	3	16	0
Gauteng	0	0	0	0	3	2	2	5	0
Kwazulu-Natal	4	1	3	1	4	5	8	35	0
Limpopo	0	0	0	0	0	2	1	26	1
Mpumalanga	0	0	0	2	1	0	3	15	0
North West	0	1	0	0	2	2	7	11	0
Northern Cape	0	0	1	0	4	3	4	20	0
Western Cape	0	0	0	1	3	9	10	7	0
Total	13	2	5	4	18	30	40	165	1

Source: National Treasury Local Government Database

- a. 22 municipalities achieved on-target performances with expenditure within 5 per cent of their adjusted total budgets;
 - b. This is a slight deterioration from the 25 municipalities that were within this range in 2012/13;
 - c. 20 municipalities overspent by more than 5 per cent and 13 municipalities in this group overspent by more than 15 per cent;
 - d. 235 municipalities underspent on their adjusted total budgets by more than 5 per cent;
 - e. Of the 235 that underspent, 30 underspent between 5 and 10 per cent, 40 underspent by between 10 and 15 and 165 underspent by more than 15 per cent; and there is no sufficient information on 1 municipality; and
 - f. Overall, the number of municipalities that have underspent by more than 5 per cent has increased from the 226 reported in 2012/13. The biggest movement in this regard is observed in the underspending of more than 15 per cent.
13. It is critical to note that municipalities that have underspent do not necessarily have 'cash in the bank' equivalent to the level of underspending reported. It is therefore incorrect to assume that underspending is indicative of accumulation of funds by municipalities.



EXPENDITURE PERFORMANCE: OPERATIONAL BUDGET

14. The national aggregated figures indicate that municipalities overspent their 2013/14 adjusted operational budgets by 1.8 per cent or R4.5 billion and underspent by 9.6 per cent or R24.4 billion. Overall spending performance on operating budgets has decreased by 11.8 per cent comparing to the 2012/13 outcomes.

Table 3: Over and underspending of operating budgets for the 4th quarter ended 30 June 2014

	Adjusted Budget	Year to date: 30 June 2014	(Over)	Under	(Over) spending as % of adj budget	Under spending as % of adj budget
R thousands						
Eastern Cape	22 778 846	22 869 130	(3 560 706)	3 470 422	15.6%	15.2%
Free State	13 492 859	10 905 682	(137 549)	2 724 725	1.0%	20.2%
Gauteng	92 450 004	87 056 301	(23)	5 393 726	0.0%	5.8%
Kwazulu-Natal	43 980 942	41 270 879	(321 194)	3 031 257	0.7%	6.9%
Limpopo	11 381 029	9 093 219	(229 980)	2 517 789	2.0%	22.1%
Mpumalanga	13 525 068	10 660 310	(12 642)	2 877 401	0.1%	21.3%
North West	12 213 866	11 071 375	(249 172)	1 391 664	2.0%	11.4%
Northern Cape	5 321 165	4 383 468	(15 614)	953 311	0.3%	17.9%
Western Cape	38 679 295	36 655 929	(5 664)	2 029 030	0.0%	5.2%
Total	253 823 075	233 966 294	(4 532 544)	24 389 325	1.8%	9.6%

Source: National Treasury Local Government Database

15. On aggregate, overspending on adjusted operational budgets deteriorated by 31 per cent, while underspending slightly improved by 5.1 per cent, when compared to the outcomes achieved in 2012/13.

16. Analysis of the operational expenditure indicates that the Northern Cape and the North West have improved on spending performance, having curbed both overspending and underspending. Notably Mpumalanga also improved the overspending however the underspending deteriorated.

17. A significant risk going forward is that municipalities' operational expenditure plans exceed realistically collectable revenues, particularly given subdued economic growth anticipated over the short to medium term. This is likely to impact on employment, consumers' disposable income and consequently on municipalities' ability to raise the revenue to meet their budgeted obligations. Municipalities must guard against cash-flow problems when implementing their 2014/15 budgets by aligning their spending plans to the realistically anticipated revenues to be collected in the forthcoming 2014/15 adjustments budget process.
18. Under spending of the operating budget is a particular concern in the Free State (20.2 per cent), Limpopo (22.1 per cent) and Mpumalanga (21.3 per cent). Under spending of the capital budget is high in Northern Cape (35.0 per cent), Limpopo (48.8 per cent), Mpumalanga (35.6 per cent) and North West (31.7 per cent).
19. In terms of the number of municipalities that have over- or underspent on the adjusted operating budget, table 4 shows the following:

Table 4: Over and underspending of the operating budgets as at 30 June 2014

	(Over)			Target		Under			Insufficient information
	More than -15%	Between -15 and -10%	Between -5 and -10%	Between 0 and -5%	Between 0 and 5%	Between 5 and 10%	Between 15 and 10%	more than 15%	
Summary									
Eastern Cape	7	0	0	0	0	5	6	24	2
Free State	1	0	0	1	0	2	7	12	0
Gauteng	0	0	0	1	2	2	3	4	0
Kwazulu-Natal	5	0	0	2	5	8	8	27	0
Limpopo	1	0	0	0	1	5	3	18	1
Mpumalanga	0	0	0	1	2	2	1	15	0
North West	1	0	0	1	3	3	2	12	0
Northern Cape	0	0	0	2	1	7	0	21	0
Western Cape	0	0	0	2	6	6	10	6	0
Total	15	0	0	10	20	40	40	139	3

Source: National Treasury Local Government Database

- 30 municipalities are considered to be on-target, having over or underspent within 5 per cent of the adjusted operating budget, which is slight deterioration from the 31 municipalities in this category in 2012/13;
- 219 municipalities underspent on their adjusted operating budgets by more than 5 per cent, with 139 underspending by more than 15 per cent; and
- 15 municipalities overspent on their adjusted operating budgets by more than 15 per cent.

EXPENDITURE PERFORMANCE: CAPITAL BUDGET

20. As at 30 June 2014, municipalities had spent R47.9 billion or 77.5 per cent of the adjusted capital budget.
21. In aggregate, municipalities underspent their adjusted capital budget for 2013/14 by R14.8 billion or 23.9 per cent. This represents a slight deterioration from the R13.4 billion reported for the 2012/13 financial year.
22. Overspending of adjusted capital budgets increased to R873.7 million or 1.4 per cent. Compared to the R735.6 million in overspending on capital budgets reported in the 2012/13 financial year, this represents an increase of 18.8 per cent in overspending. The risks clearly

still lie in the municipalities' inability to spend against their capital budgets. Accordingly, the remainder of the analysis will focus on this aspect of spending performance.

Table 5: Over and underspending of capital budgets for the 4th quarter ended 30 June 2014

	Adjusted Budget	Year to date: 30 June 2014	(Over)	Under	(Over) spending as % of adj budget	Under spending as % of adj budget
R thousands						
Eastern Cape	7 207 225	5 794 841	(361 706)	1 774 090	5.0%	24.6%
Free State	3 030 700	2 229 801	(797)	801 696	0.0%	26.5%
Gauteng	16 470 518	14 003 562	-	2 466 956	-	15.0%
Kwazulu-Natal	12 699 555	10 950 857	(347 892)	2 096 591	2.7%	16.5%
Limpopo	6 302 826	3 227 157	-	3 075 669	-	48.8%
Mpumalanga	3 231 798	2 148 712	(67 853)	1 150 939	2.1%	35.6%
North West	3 667 629	2 544 779	(39 613)	1 162 463	1.1%	31.7%
Northern Cape	1 376 135	939 674	(44 616)	481 077	3.2%	35.0%
Western Cape	7 879 886	6 091 031	(11 205)	1 800 061	0.1%	22.8%
Total	61 866 271	47 930 413	(873 683)	14 809 541	1.4%	23.9%

Source: National Treasury Local Government Database

23. An overspending for the 2013/14 financial year on capital budgets is largely due to Eastern Cape having reported an overspending of R361 million and Kwazulu-Natal reported overspending of R347 million of the adjusted budgets. Western Cape, Northern Cape, Mpumalanga, and Free State reported reductions in overspending when compared to the audit outcomes in 2012/13. Limpopo and Gauteng reported no overspending against the adjusted budget.
24. The worst province to report underspending for the financial year under review is Limpopo with an increase of 48.8 per cent, followed by Mpumalanga having reported an underspending of 35.6 per cent and Northern Cape reported an underspending of 35.0 per cent. Mpumalanga has improved its underspending as it has moved from being the worst province in reporting high underspending for the past three consecutive years.
25. Municipalities in the Free State, Gauteng, Limpopo, North West, Northern Cape and the Western Cape reported percentage increases in their levels of underspending in 2013/14 when compared to the outcomes in 2012/13. Municipalities in Eastern Cape, Kwazulu-Natal and Mpumalanga have reported percentage improvements in their levels of underspending for 2013/14, as compared to outcomes in 2012/13.
26. Table 6 shows the number of municipalities that over or underspent their adjusted capital budgets. Spending within 5 per cent of budget is usually regarded as on target. However, in light of uncertainties associated with planning, procurement and project implementation, spending within 10 per cent of the adjusted capital budget is regarded as acceptable.

Table 6: Over and underspending of the capital budgets as at 30 June 2014

	(Over)		Acceptable	Target		Acceptable	Under		Insufficient information
	More than -15%	Between -15 and -10%	Between -5 and -10%	Between 0 and -5%	Between 0 and 5%	Between 5 and 10%	Between 15 and 10%	more than 15%	
Summary									
Eastern Cape	5	1	0	1	1	1	4	29	3
Free State	0	0	0	1	0	3	1	19	0
Gauteng	0	0	0	0	0	1	4	7	0
Kwazulu-Natal	2	1	4	2	1	4	2	45	0
Limpopo	0	0	0	0	0	1	2	26	1
Mpumalanga	2	0	0	0	1	2	0	16	0
North West	2	1	1	0	2	1	1	15	0
Northern Cape	3	1	1	0	1	2	1	23	0
Western Cape	1	0	2	1	3	2	6	15	0
Total	15	4	8	5	9	17	21	195	4

Source: National Treasury Local Government Database

27. From the above table it is evident that under spending is a greater problem than overspending at the present time. There are a number of underlying reasons for this trend:

- There is a tendency for councils to prepare over optimistic budgets so as to get community support during the public participation (consultation) processes. While performance still remain unsatisfactory, the introduction of the Municipal Budget and Reporting Regulations in 2009 is intended to curtail this bad practice and is now ensuring that municipalities compile credible budgets which are subjected to a single adjustments budget;
- Under spending of the capital budgets can largely be attributed to poor planning – the tendency to start planning the implementation of the capital budget at the beginning of the financial year which leads to a slow start to spending. Very often procurement processes are badly managed – the widespread mismanagement of these processes means further delays to both operational and capital spending; and
- Municipalities compile unrealistic revenue budgets. As a result the revenue projections do not realise directly impacting on liquidity and cash; and political interference in procurement processes further delay the finalisation of projects.

28. In terms of the number of municipalities that have over or underspent on capital budgets, the following observations were made:

- 14 municipalities are considered to be on target, having over or underspent within 5 per cent of their adjusted capital budgets;
- 25 municipalities over or underspent their capital budget by between 5 and 10 per cent, which is considered an acceptable level of performance;
- 216 municipalities underspent their adjusted capital budgets by more than 10 per cent;
- 15 municipalities overspent their adjusted capital budgets by more than 15 per cent, while 195 underspent their adjusted capital budgets by more than 15 per cent; and
- There is no sufficient information on 4 provinces to determine the level of over and underspending.

EXPENDITURE PERFORMANCE: CONDITIONAL GRANTS

29. Table 7 indicates that total underspending on conditional grants transferred to municipalities for 2013/14 amounts to 13.1 per cent or R3.3 billion. This indicates a reduction in underspending as compared to R3.9 billion in underspending reported in 2012/13.
30. Although a slight improvement when compared to the previous financial year, the continued under spending of conditional grants is a serious concern and requires immediate and attention by all municipalities.
31. Under spending of conditional grants indicates that local government is consistently unable to spend what is allocated to during the year.
32. On aggregate municipalities' overspent conditional grants by R823 million or 3.3 per cent. The biggest contributor to over spending on the conditional grant framework is informed by O.R Tambo which reported a spending performance of R827 million against a budget allocation of R648 million for the MIG; overspent by R179 million. On closer investigation it was concluded that the R179 million is distorted as the district included spending against grant rollovers from the previous financial year.

Table 7 Over and under spending of conditional grants as at June 2014

	Revised allocation	Year to date: 30 June 2014	Total Expenditure as % of revised allocation	(Over)	Under	(Over) spending as % of adjusted	Under spending as % of adjusted
R thousands							
Summary per Province							
Eastern Cape	4 111 688	4 117 375	100.1%	(314 022)	308 335	7.6%	7.5%
Free State	1 367 904	1 311 166	95.9%	(70 209)	126 946	5.1%	9.3%
Gauteng	3 271 812	3 049 288	93.2%	(17 038)	239 562	0.5%	7.3%
Kw azulu-Natal	5 108 693	4 552 528	89.1%	(111 620)	667 784	2.2%	13.2%
Limpopo	3 613 815	2 864 303	79.3%	(39 254)	788 767	1.1%	21.8%
Mpumalanga	2 087 485	1 829 036	87.6%	(134 470)	392 919	6.4%	18.8%
North West	2 403 923	2 239 341	93.2%	(94 344)	258 926	3.9%	10.8%
Northern Cape	746 867	661 343	88.5%	(36 660)	122 184	4.9%	16.4%
Western Cape	2 449 040	2 069 829	84.5%	(5 336)	384 547	0.2%	15.7%
Total	25 161 227	22 694 209	90.2%	(822 953)	3 289 971	3.3%	13.1%

Source: National Treasury Local Government Database

33. In terms of the number of municipalities that have over or underspent on the revised conditional grant allocation in 2013/14, the following observations were made:
- 69 municipalities are considered to be on target; having over or underspent within the 5 per cent range;
 - 136 municipalities underspent on their conditional grant allocations, with 90 municipalities underspending by more than 15 per cent; and
 - 44 municipalities overspent on their conditional grant allocations, with 17 municipalities overspending by more than 15 per cent.

Table 8: Over and underspending of the conditional grants as at 30 June 2014

	(Over)			Target		Under			Insufficient information
	More than -15%	Between -15 and -10%	Between -5 and -10%	Between 0 and -5%	Between 0 and 5%	Between 5 and 10%	Between 15 and 10%	more than 15%	
Eastern Cape	11	1	2	3	7	4	5	12	0
Free State	5	0	2	3	3	2	1	8	0
Gauteng	1	0	1	2	2	2	2	2	0
Kwazulu-Natal	8	4	4	7	11	9	4	13	1
Limpopo	2	3	1	2	2	3	0	17	0
Mpumalanga	3	1	3	1	3	3	0	6	1
North West	3	2	0	3	1	3	1	10	0
Northern Cape	3	3	2	3	2	3	1	14	1
Western Cape	0	2	1	6	8	1	2	8	2
Total	36	16	16	30	39	30	16	90	5

Source: National Treasury Local Government database

Table 9: Over and under expenditure of the conditional grants as at 30 June 2014

		Revised allocation	Year to date: 30 June 2014	(Over)	Under	(Over)/Under as % of adjusted budget
R thousands	Code					
Summary per Province						
Municipal Infrastructure Grant	MIG	14 224 447	13 614 142	-	610 305	4.3%
Finance Management Grant	FMG	424 798	416 781	-	8 017	1.9%
Infrastructure Skills Development Grant	ISDG	98 500	80 484	-	18 016	18.3%
Integrated City Development Grant	ICDG	40 000	18 255	-	21 745	54.4%
Neighbourhood Development Partnership	NDPG 5B	591 404	522 639	-	68 765	11.6%
Neighbourhood Development Partnership (Schedule 7)	NDPG 6B	55 000	-			
Municipal Systems Improvement Grant	MSIG	240 307	236 128	-	4 179	1.7%
Municipal Disaster Grant	MDG	143 846	69 086	-	74 760	52.0%
Municipal Disaster Revocery Grant	MDRG	118 340	61 678	-	56 662	47.9%
Public Transport Infrastructure and Systems Grant	PTIS	4 668 676	3 904 651	-	764 025	16.4%
Public Transport Network Operations Grant	PTNOG	881 305	684 968	-	196 337	22.3%
Rural Road Assets Management Systems Grant	RRAIMS	52 205	49 515	-	2 690	5.2%
Expanded Public Works Programme Incentive Grant	EPWP	611 274	703 465	(92 191)	-	(15.1%)
Integrated National Electrification Programme: Municipal	INEP 5B	1 634 772	1 320 278	-	314 494	19.2%
Integrated National Electrification Programme: Eskom Backlogs for electrification at schools and Clinics	INEP 6B BESC	2 194 481 -	- -			
Electricity Demand Side Management (Municipal)	EDSM 5B	180 722	120 508	-	60 214	33.3%
Electricity Demand Side Management (Eskom) Grant	EDSM 6B	-	-			
Backlogs in Water and Sanitation at Clinics and Schools Grant	BWSCS	-	-			
Regional Bulk Infrastructure Grant	RBIG WSOS	3 261 397 -	- -			
Water Services Operating and Subsidy Grant: Direct	5B WSOS	420 945 -	385 301 -	-	35 644	8.5%
Water Services Operating and Subsidy Grant: Indirect	6B	138 894	-			
Municipal Water Infrastructure Grant (Schedule 5B)	MWIG 5B	602 965	411 724	-	191 241	31.7%
Municipal Water Infrastructure Grant (Schedule 6B)	MWIG 6B	-	-			
2014 African Nations Championship Host City Operating Grant	ANCHCO	120 000	53 603	-	66 397	55.3%
Rural Households Infrastructure Grant	RHIG 5B	106 721	41 002	-	65 719	61.6%
Rural Households Infrastructure Grant	RHIG 6B	100 539	-			
Unallocated amounts						
Total²		30 911 538	22 694 209	(92 191)	2 559 210	26.6%

Sources: DoRA Monthly reports by the national transferring officer and Municipal sign-offs and electronic verification.

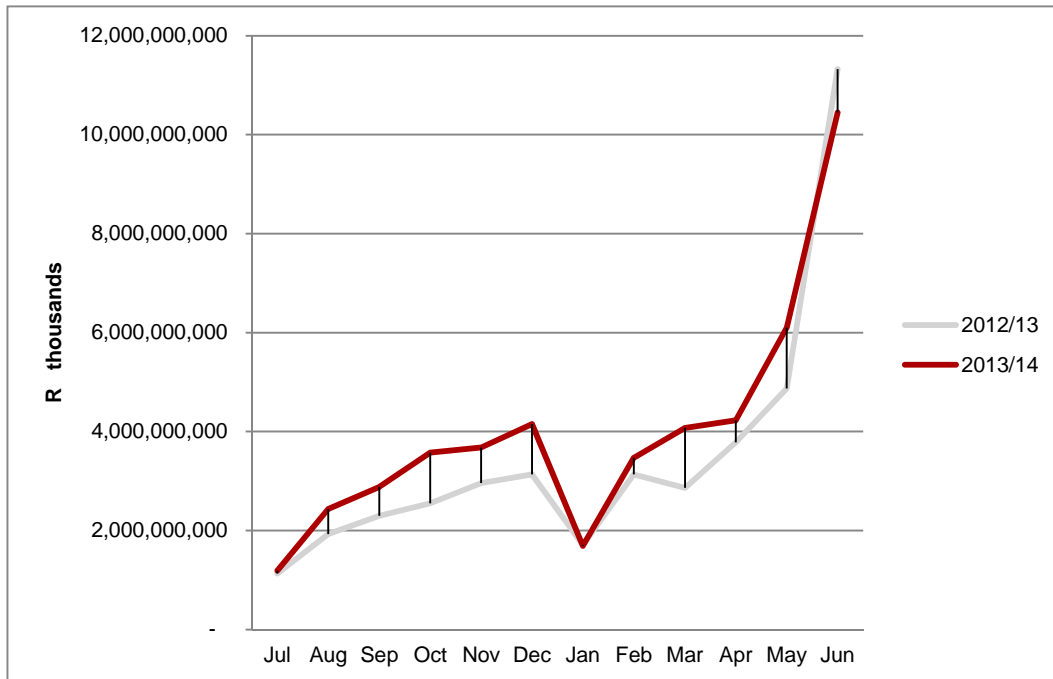
34. Previously, reporting focussed on municipalities underspending on conditional grants as relatively more important in terms of compromising national governments efforts to support service delivery and reducing infrastructure backlogs.
35. Overspending poses its own risks and for 2013/14 financial year overspending has occurred on the Extended Public Works Programme Incentive Grant (Direct).

36. Overspending of conditional grant allocations raises serious questions about municipalities' systems to report accurately. Any overspending of conditional grants is for the municipalities own account; national government does not allocate additional funds to compensate for shortfalls.
37. Overspending on conditional grants is usually indicative of municipalities reporting rollovers as part of current year allocations. Although National Treasury has instituted rollover reporting, many municipalities do not comply and continue to report in the same manner applicable to ordinary spending against the current budget.
38. R24.8 billion was transferred by the national departments responsible for administering local government conditional grants against the revised allocation of R25.2 billion. According to expenditure reports provided by the national departments, only 79.5 per cent was spent against the total conditional transfers as at 30 June 2014. Importantly, this performance excludes the Urban Settlements Development Grant (USDG) and indirect grants.
39. Municipalities receiving direct conditional grants reported the total expenditure of 90.1 per cent, or R22.7 billion, of the R25.2 billion allocated directly to municipalities. This represents an underperformance of R3.3 billion, or 13.4 per cent, for the municipal financial year.
40. The lowest performing grant is currently the Rural Household Infrastructure Grant with the performance reported by the National Department of Human Settlement of zero, while municipalities reported performance of 38.4 per cent, followed by Electricity Demand Side Management Grant with performance reported by the National Department of Energy of 45.0 per cent while the municipalities reported a performance of 66.7 per cent.
41. Reporting in-year performance against unspent committed funds that were rolled-over by municipalities from 2011/12 allocation to 2012/13 financial year was extremely weak however in June 2013 the aggregate expenditure for roll-over funds has increased extensively to R1.2 billion, or 29.7 per cent, of the R4.6 billion that was approved by National Treasury to be spent in the 2013/14 financial year.

CAPITAL EXPENDITURE TRENDS – THE 'JUNE SPIKE'

42. Figure 1 illustrates the year-on-year comparison of monthly capital expenditure for local government between 2012/13 and 2013/14.

Figure 1: Municipal monthly capital expenditure



43. The following trends emerge:

- a. The year-on-year comparison between the 2012/13 and 2013/14 financial years reveals that, although much the same spending pattern is exhibited by local government, the month-on-month capital expenditure for 2013/14 is higher except for the month of January and June where the expenditure incurred for the financial year 2012/13 is higher than the expenditure for 2013/14 financial year. This is similar situation compared to 2012/13 financial year where expenditure for September and March are less than those reported for 2011/12 financial year;
- b. Generally, spending gets off to a very slow start in the first quarter of the financial year (especially July and August). This indicates that municipalities have not completed the project design, planning and procurement preparation necessary to begin immediate implementation of the capital budget at the beginning of the new financial year. It also reflects a failure on the part of municipalities to use section 16(3) of the MFMA that allows a municipal council to approve multi-year capital budgets; and
- c. This slow start to spending sets municipalities up for having to play “catch up” during the remainder of the financial year. The need to make up for lost time is exacerbated by the dip in capital spending that occurs in the third quarter due to the traditional construction holiday during the December holiday season.

44. Although there is no set standard for the rate at which municipalities should spend their capital budgets, it is expected that spending should commence at a brisk pace from the start of the municipal financial year. There are recognised breaks in South Africa’s construction activity, mainly due to the extended holiday seasons at Easter and Christmas – coinciding with the 2nd and 3rd quarters of the municipal financial year. Progress on capital projects will slow during these periods. It is therefore critical that municipalities plan and budget accordingly and spend timeously to compensate for these unavoidable productivity losses.

45. Although the possibility exists that a municipality may need to make large payments at financial year-end due to the completion of big projects, it is unlikely that this adequately explains all the transactions underpinning the spike in spending observed in 63 per cent of municipalities for 2013/14. Therefore, National Treasury regards this spike in spending as an indicator of a lack of adequate expenditure planning by a municipality, and also an indicator of risk in the effectual use of capital budgets.
46. In order to provide a quantitative benchmark against which to measure deviations in final month of the financial year, this analysis uses the average of actual expenditure of the first 11 months of the financial year compared to the spending in June.
47. All of the 8 metropolitan municipalities reported a 'June spike' in capital expenditure above 100 per cent when compared to their monthly average in the preceding 11 months. Most notable is the Ekurhuleni having reported an increase of (281 per cent), Buffalo City (263 per cent) and Mangaung (249 per cent) as measured against the average capital expenditure for the preceding 11 months. **See Annexure B.**
48. Looking at all municipalities, 170 municipalities reported an increase in capital expenditure in excess of 50 per cent in June (as compared to average capital expenditure in the preceding three quarters). Municipalities that had particularly high spikes in June are Pixley Ka Seme (735 per cent), Eden (712 per cent), Mier (669 per cent), George (613 per cent), and Intsika Yethu (579 per cent). **See Annexure B.**

OVER AND UNDERCOLLECTION OF REVENUE

49. The 2013/14 outcome reflects the aggregate collection of 93.7 per cent while the 2012/13 outcome reflected the aggregate collection of 92.6 per cent against the adjusted budget. This indicates that municipalities' ability to collect against their approved adjusted budgets has improved slightly by 1.2 per cent.
50. For the financial year ended 2013/14, total aggregate undercollection amounted to R25.4 billion (see Table 10 below). Taking into account that the aggregate overcollection for the same period was R5.9 billion, net undercollection of the total municipal budget amounted to R19.5 billion which excludes the other capital revenue.

Table 10: Over and undercollection of total budgets for the 4th quarter ended 30 June 2014

	Adjusted Budget	Year to date: 30 June 2014	(Over)	Under	(Over) Collection as % of adj budget	(Under) Collection as % of adj budget
R thousands						
Eastern Cape	29 598 205	30 108 554	(3 789 042)	3 278 693	12.8%	11.1%
Free State	16 613 870	15 130 376	(206 379)	1 689 873	1.2%	10.2%
Gauteng	110 806 586	105 198 221	(25 197)	5 633 562	0.0%	5.1%
Kwazulu-Natal	56 346 869	54 106 624	(393 009)	2 633 254	0.7%	4.7%
Limpopo	16 413 668	13 297 839	(1 122 408)	4 238 238	6.8%	25.8%
Mpumalanga	14 623 324	12 938 081	(138 373)	1 823 616	0.9%	12.5%
North West	15 301 775	13 018 683	(205 528)	2 488 620	1.3%	16.3%
Northern Cape	6 377 917	5 647 788	(28 546)	758 675	0.4%	11.9%
Western Cape	45 893 534	42 991 993	-	2 901 541	-	6.3%
Total	311 975 749	292 438 160	(5 908 484)	25 446 073	1.9%	8.2%

Source: National Treasury Local Government Database

51. In aggregate all the nine provinces increased their budget during the adjusted budget. In 2013/14 financial year the adjusted budget is amounting to an overall budgetary increase of 2.1 per cent.
52. Table 11 below shows the following in relation to the number of municipalities that have over or undercollected on their total adjustments budgets for 2013/14:

Table 11: Over and undercollection of total budgets as at 30 June 2014

	(Over)			Target		Under			Insufficient information
	More than -15%	Between -15 and -10%	Between -5 and -10%	Between 0 and -5%	Between 0 and 5%	Between 5 and 10%	Between 15 and 10%	more than 15%	
Summary									
Eastern Cape	9	0	1	1	4	9	3	18	0
Free State	0	1	2	1	2	7	3	8	0
Gauteng	0	0	1	0	4	2	2	3	0
Kwazulu-Natal	2	2	3	5	5	14	10	20	0
Limpopo	2	0	0	0	1	6	6	14	1
Mpumalanga	0	2	1	2	0	3	7	6	0
North West	0	1	3	0	0	4	5	10	0
Northern Cape	0	1	2	1	4	7	3	14	0
Western Cape	0	0	0	0	12	9	7	2	0
Total	13	7	13	10	32	61	46	95	1

Source: National Treasury Local Government Database

- 42 municipalities achieved on-target performances with collection of revenue within 5 per cent of their adjusted total budgets;
- 33 municipalities overcollected by more than 5 per cent and 13 municipalities in this group overcollected by more than 15 per cent;
- 202 municipalities undercollected on their adjusted total budgets by more than 5 per cent; and
- Of the 202 that undercollected, 61 undercollected between 5 and 10 per cent, 46 undercollected by between 10 and 15 per cent and 95 undercollected by more than 15 per cent.

REVENUE PERFORMANCE: OPERATIONAL BUDGET

53. The national aggregated figures indicate that municipalities overcollected on their 2013/14 adjusted operational budgets by 2.7 per cent or R6.7 billion and undercollected by 4.9 per cent or R12.3 billion. The overcollection of revenue is noted in Eastern Cape having an overcollection of 16.7 per cent followed by Limpopo at 15.1 per cent, the overcollection for those provinces is attributed by Inxuba Yethemba which reported an overcollection of R1.9 billion and King Sabata Dalindyebo which reported an overcollection of R575 million. Municipalities such as Sunday river valley, Ntabankulu and Greater Tubatse did not report the adjusted operational budget and that contributed to higher amount of overcollection as it is measured against zero. The high level of undercollection of revenue is noted in Limpopo reported 15.5 per cent followed by North West having reported 12.8 per cent.

Table 12: Over and undercollection of operating budgets for the 4th quarter ended 30 June 2014

	Adjusted Budget	Year to date: 30 June 2014	(Over)	Under	(Over) Collection as % of adj budget	Under collection as % of adj budget
R thousands						
Eastern Cape	22 390 980	24 313 712	(3 730 023)	1 807 291	16.7%	8.1%
Free State	13 583 171	12 900 575	(270 759)	953 355	2.0%	7.0%
Gauteng	94 336 068	91 194 659	(40 316)	3 181 725	0.0%	3.4%
Kw azulu-Natal	43 647 314	43 155 767	(607 603)	1 099 150	1.4%	2.5%
Limpopo	10 110 842	10 070 682	(1 523 880)	1 564 040	15.1%	15.5%
Mpumalanga	11 391 526	10 789 369	(141 851)	744 007	1.2%	6.5%
North West	11 634 146	10 473 904	(328 276)	1 488 518	2.8%	12.8%
Northern Cape	5 001 782	4 708 114	(57 357)	351 025	1.1%	7.0%
Western Cape	38 013 648	36 900 963	(42 573)	1 155 258	0.1%	3.0%
Total	250 109 478	244 507 746	(6 742 639)	12 344 370	2.7%	4.9%

Source: National Treasury Local Government Database

54. The net undercollection of revenue for 2013/14 financial year is R5.6 billion. The undercollection of revenue is as a result of the high level of consumer debts reported as at 30 June 2014.
55. In terms of the number of municipalities that have over- or undercollected on the adjusted operating budget, table 13 below shows the following:

Table 13: Over and undercollection of the operating budgets as at 30 June 2014

	(Over)			Target		Under			Insufficient information
	More than -15%	Between -15 and -10%	Between -5 and -10%	Between 0 and -5%	Between 0 and 5%	Between 5 and 10%	Between 15 and 10%	more than 15%	
Summary									
Eastern Cape	7	1	2	4	6	4	7	12	2
Free State	2	1	2	0	3	7	4	5	0
Gauteng	0	0	1	0	6	1	2	2	0
Kw azulu-Natal	6	4	2	12	10	10	6	11	0
Limpopo	2	0	2	5	5	0	5	10	1
Mpumalanga	1	0	1	4	6	3	3	3	0
North West	2	1	1	1	4	0	4	10	0
Northern Cape	1	1	4	4	6	4	1	11	0
Western Cape	0	0	0	2	17	6	2	3	0
Total	21	8	15	32	63	35	34	67	3

Source: National Treasury Local Government Database

- 95 municipalities achieved on-target performances with collection of revenue within 5 per cent of their adjusted total budgets;
- 136 municipalities undercollected on their adjusted operating budgets by more than 5 per cent, with 67 undercollected by more than 15 per cent; and
- 44 municipalities overcollected on their adjusted operating budgets by more than 5 per cent, with 21 municipalities having overcollected by more than 15 per cent.

UNDERCOLLECTION OF REVENUE VERSUS THE DEBTORS' BOOK

56. Aggregate municipal consumer debts were R94 billion as at 30 June 2014. The amount for outstanding debtors for government represents 4.8 per cent or R4.5 billion of the total outstanding debtors. The largest component relates to households which accounts for 61.6

per cent or R57.9 billion. The high percentage of households is as a result of poor implementation of the approved credit control and debt collection policies.

Table 14: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	Actual Bad Debts	Impairment - Bad Debts			
	Amount	%	Amount	%	Amount	%	Amount	%			Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 625 154	10.6%	817 549	3.3%	786 354	3.2%	20 517 505	82.9%	24 746 562	26.3%	436 957	1.8%	2 239 643	9.1%
Trade and Other Receivables from Exchange Transactions - Electricity	4 939 517	32.8%	782 780	5.2%	534 394	3.5%	8 819 371	58.5%	15 076 062	16.0%	43 186	.3%	1 017 795	6.8%
Receivables from Non-exchange Transactions - Property Rates	3 218 181	15.7%	531 485	2.6%	659 639	3.2%	16 115 169	78.5%	20 524 474	21.8%	342 067	1.7%	1 904 899	9.3%
Receivables from Exchange Transactions - Waste Water Management	1 081 270	11.0%	281 004	2.9%	291 368	3.0%	8 192 780	83.2%	9 846 422	10.5%	74 512	.8%	675 097	6.9%
Receivables from Exchange Transactions - Waste Management	669 387	9.1%	205 651	2.8%	203 991	2.8%	6 310 465	85.4%	7 389 493	7.9%	58 542	.8%	416 595	5.6%
Receivables from Exchange Transactions - Property Rental Debtors	93 911	5.2%	29 609	1.6%	29 998	1.7%	1 648 752	91.5%	1 802 269	1.9%	62 782	3.5%	157 720	8.8%
Interest on Arrear Debtor Accounts	162 579	2.0%	256 757	3.1%	257 848	3.1%	7 567 194	91.8%	8 244 378	8.8%	93 261	1.1%	492 159	6.0%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	989	.9%	302	.3%	550	.5%	109 946	98.4%	111 787	.1%	3	-	-	-
Other	184 009	2.9%	131 301	2.1%	20 682	.3%	5 947 041	94.7%	6 283 033	6.7%	96 253	1.5%	399 848	6.4%
Total By Income Source	12 974 997	13.8%	3 036 438	3.2%	2 784 824	3.0%	75 228 223	80.0%	94 024 481	100.0%	1 207 564	1.3%	7 303 756	7.8%
Debtors Age Analysis By Customer Group														
Organs of State	554 562	12.3%	200 780	4.5%	53 036	1.2%	3 695 416	82.1%	4 503 794	4.8%	6 792	.2%	230 350	5.1%
Commercial	5 379 810	27.2%	878 074	4.4%	793 811	4.0%	12 697 073	64.3%	19 748 768	21.0%	99 086	.5%	1 418 093	7.2%
Households	5 643 900	9.7%	1 820 573	3.1%	1 640 222	2.8%	48 788 142	84.3%	57 892 837	61.6%	1 002 450	1.7%	5 367 057	9.3%
Other	1 396 724	11.8%	137 011	1.2%	297 755	2.5%	10 047 593	84.6%	11 879 083	12.6%	99 237	.8%	263 457	2.2%
Total By Customer Group	12 974 997	13.8%	3 036 438	3.2%	2 784 824	3.0%	75 228 223	80.0%	94 024 481	100.0%	1 207 564	1.3%	7 278 956	7.7%

Source: National Treasury Local Government Database

57. It needs to be acknowledged that not all the outstanding debt of R94 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, this renders the high percentage of this debt as irrecoverable.

RESPONSES TO MUNICIPAL FAILURES:

58. Responses by the National Treasury to municipal failures as highlighted in the introduction of this report have included, among others:

- *Introduction of the Municipal Budget and Reporting Regulations* – The Municipal Budget and Reporting Regulations provide for an all-inclusive budgeting framework for local government. The Regulations also provide for a self-assessment of the adequacy of the funding levels included in the proposed budget;
- *Annual engagements* – Two formal annual engagements have been institutionalised with the 17 non-delegated municipalities (these are the municipalities that National Treasury is directly responsible for the monitoring and oversight) namely the Municipal Budget and Benchmark Engagements and the Mid-year performance review. The objective of the first engagement is to independently assess the municipal budget from all dimensions to determine the credibility, relevance and sustainability. The objective of the second engagement is to assess the implementation of the budget at mid-year; importantly the outcome of both these engagements including recommendations is made available to the municipalities in the form of a formal report. The next is to ensure that the respective provincial treasuries replicate these leading practices with the 261 delegated municipalities; in this regard National Treasury consistently supports all nine provincial treasuries; and
- *City Support Programme* - The CSP was designed to respond to demands from metropolitan municipalities for an integrated programme of assistance in addressing strategic challenges they face in transforming their built environments. Although this is a programme that is co-ordinated nationally, cities are seen as the drivers and the institutional arrangement for the cities' participation and engagement has been the City

Budget Forum. At a national level the interdepartmental technical committee that has been overseeing the development of the Integrated Urban Development Framework (which DCoG is leading on) is also the forum for national departments' co-ordination on the CSP. *The implementation support covers the sectors of: (i) urban governance, planning and financing; (ii) human settlements; (iii) public transport; and (iv) environmental sustainability.* In addition, the National Treasury is in the process of rolling out the equivalent of the Infrastructure Development Support Programme for national and provincial departments to municipalities.

Annexure A: Over and underspending of adjusted capital budgets 2013/14

R thousands	Code	Main appropriation	Adjusted Budget	Year to date: 30 June 2014	Total Expenditure as % of main appropriation	Total Expenditure as % of adjusted budget	(Over)	Under	(Over)/Under as % of adjusted budget	
EASTERN CAPE										
A	Buffalo City	BUF	751,242	1,004,377	839,379	111.7%	83.6%	-	164,998	16.4%
C	Cacadu	DC10	13,030	13,990	2,976	22.8%	21.3%	-	11,014	78.7%
C	Amathole	DC12	523,978	536,144	417,426	79.7%	77.9%	-	118,719	22.1%
C	Chris Hani	DC13	530,013	537,092	538,239	101.6%	100.2%	(1,147)	-	(0.2%)
C	Joe Gqabi	DC14	106,519	106,519	118,769	111.5%	111.5%	(12,251)	-	(11.5%)
C	O. R. Tambo	DC15	815,564	941,898	819,000	100.4%	87.0%	-	122,898	13.0%
C	Alfred Nzo	DC44	-	576,725	340,790	-	59.1%	-	235,936	40.9%
B	Camdeboo	EC101	47,800	43,697	39,101	81.8%	89.5%	-	4,596	10.5%
B	Blue Crane Route	EC102	37,276	43,807	37,783	101.4%	86.2%	-	6,024	13.8%
B	Ikwezi	EC103	16,589	13,960	9,041	54.5%	64.8%	-	4,919	35.2%
B	Makana	EC104	144,035	144,035	48,025	33.3%	33.3%	-	96,010	66.7%
B	Ndlambe	EC105	35,327	35,327	55,402	156.8%	156.8%	(20,075)	-	(56.8%)
B	Sundays River Valley	EC106	-	26,486	21,006	-	79.3%	-	5,480	20.7%
B	Baviaans	EC107	37,029	37,029	35,488	95.8%	95.8%	-	1,541	4.2%
B	Kouga	EC108	82,026	84,766	20,941	25.5%	24.7%	-	63,825	75.3%
B	Kou-Kamma	EC109	-	31,459	12,887	-	41.0%	-	18,572	59.0%
B	Mbhashe	EC121	75,042	75,042	36,947	49.2%	49.2%	-	38,095	50.8%
B	Mnquma	EC122	84,508	98,314	36,455	43.1%	37.1%	-	61,858	62.9%
B	Great Kei	EC123	20,553	30,155	22,564	109.8%	74.8%	-	7,591	25.2%
B	Amahlathi	EC124	42,970	66,693	44,745	104.1%	67.1%	-	21,947	32.9%
B	Ngqushwa	EC126	32,090	32,090	7,862	24.5%	24.5%	-	24,227	75.5%
B	Nkonkobe	EC127	109,334	109,334	27,760	25.4%	25.4%	-	81,574	74.6%
B	Nxuba	EC128	11,254	10,805	6,345	56.4%	58.7%	-	4,460	41.3%
B	Inxuba Yethemba	EC131	-	-	12,981	-	-	(12,981)	-	-
B	Tsolwana	EC132	-	-	14,573	-	-	(14,573)	-	-
B	Inkwanca	EC133	9,711	15,011	2,161	22.2%	14.4%	-	12,850	85.6%
B	Lukhanji	EC134	69,663	80,985	47,509	68.2%	58.7%	-	33,476	41.3%
B	Intsika Yelhu	EC135	2	13	19,726	876727.2%	149114.5%	(19,713)	-	(149014.5%)
B	Emalahleni (Ec)	EC136	39,742	44,009	33,851	85.2%	76.9%	-	10,158	23.1%
B	Engcobo	EC137	-	73,220	13,254	-	18.1%	-	59,965	81.9%
B	Sakhisizwe	EC138	19,196	19,196	10,853	56.5%	56.5%	-	8,343	43.5%
B	Elundini	EC141	40,672	40,672	31,639	77.8%	77.8%	-	9,033	22.2%
B	Senqu	EC142	56,480	70,490	53,690	95.1%	76.2%	-	16,799	23.8%
B	Maletswai	EC143	17,951	19,290	10,732	59.8%	55.6%	-	8,557	44.4%
B	Gariep	EC144	18,300	19,383	13,341	72.9%	68.8%	-	6,042	31.2%
B	Ngquza Hills	EC153	8,678	3,482	81,545	939.7%	2341.9%	(78,063)	-	(2241.9%)
B	Port St Johns	EC154	-	-	7,284	-	-	(7,284)	-	-
B	Nyandeni	EC155	78,898	78,225	48,446	61.4%	61.9%	-	29,779	38.1%
B	Mhlonlo	EC156	68,046	71,753	40,970	60.2%	57.1%	-	30,783	42.9%
B	King Sabata Dalindyebo	EC157	232,958	29,077	190,190	81.6%	65.4%	(161,113)	-	(554.1%)
B	Mataiele	EC441	143,793	123,692	89,039	61.9%	72.0%	-	34,653	28.0%
B	Umkhumbi	EC442	143,531	90,789	125,295	87.3%	138.0%	(34,506)	-	(38.0%)
B	Mbizana	EC443	1,897	93,261	79,378	4184.0%	85.1%	-	13,883	14.9%
B	Ntabankulu	EC444	58,807	58,807	53,427	90.8%	90.8%	-	5,381	9.2%
A	Nelson Mandela Bay	NMA	1,177,277	1,676,127	1,276,025	108.4%	76.1%	-	400,102	23.9%
Total Eastern Cape			5,701,780	7,207,225	5,794,841	101.6%	80.4%	(361,706)	1,774,090	19.6%
FREE STATE										
C	Xhariep	DC16	4,346	1,325	256	5.9%	19.3%	-	1,069	80.7%
C	Lejweleputswa	DC18	3,975	2,611	2,393	60.2%	91.7%	-	218	8.3%
C	Thabo Mofutsanyana	DC19	5,000	5,000	3,566	71.3%	71.3%	-	1,434	28.7%
C	Fezile Dabi	DC20	3,796	3,701	2,728	71.9%	73.7%	-	973	26.3%
B	Letsemeng	FS161	44,812	45,294	25,916	57.8%	57.2%	-	19,378	42.8%
B	Kopanong	FS162	51,271	51,271	35,667	69.6%	69.6%	-	15,604	30.4%
B	Mohokare	FS163	50,820	43,198	28,556	56.2%	66.1%	-	14,641	33.9%
B	Naledi (Fs)	FS164	29,338	29,338	-	-	-	-	29,338	100.0%
B	Masilanyana	FS181	61,046	61,046	39,501	64.7%	64.7%	-	21,545	35.3%
B	Tokologo	FS182	57,354	57,354	24,715	43.1%	43.1%	-	32,639	56.9%
B	Tswelopele	FS183	31,309	31,309	23,715	75.7%	75.7%	-	7,594	24.3%
B	Majhabeng	FS184	212,482	211,882	200,576	94.4%	94.7%	-	11,306	5.3%
B	Nala	FS185	83,715	76,101	53,962	64.5%	70.9%	-	22,139	29.1%
B	Setsotho	FS191	80,109	86,672	67,183	83.9%	77.5%	-	19,488	22.5%
B	Dihlabeng	FS192	90,646	90,646	81,261	89.6%	89.6%	-	9,385	10.4%
B	Nketoana	FS193	68,697	68,697	37,885	55.1%	55.1%	-	30,812	44.9%
B	Maluti-a-Phofung	FS194	397,133	438,258	275,204	69.3%	62.8%	-	163,054	37.2%
B	Phumelela	FS195	46,827	46,827	47,624	101.7%	101.7%	(797)	-	(1.7%)
B	Mantsope	FS196	31,638	31,638	29,119	92.0%	92.0%	-	2,519	8.0%
B	Moqhaka	FS201	95,524	95,524	29,148	30.5%	30.5%	-	66,377	69.5%
B	Ngwathe	FS203	73,889	95,289	80,747	109.3%	84.7%	-	14,542	15.3%
B	Metsimaholo	FS204	163,588	126,197	54,663	33.4%	43.3%	-	71,535	56.7%
B	Mafube	FS205	36,446	39,706	23,536	64.6%	59.3%	-	16,170	40.7%
A	Mangaung	MAN	865,989	1,291,818	1,063,302	122.8%	82.3%	-	228,516	17.7%
Total Free State			2,589,748	3,030,700	2,231,223	86.2%	73.6%	(797)	800,274	26.4%

Over and underspending of municipalities as at 30 June 2014

R thousands	Code	Main appropriation	Adjusted Budget	Year to date: 30 June 2014	Total Expenditure as % of main appropriation	Total Expenditure as % of adjusted budget	(Over)	Under	(Over)/Under as % of adjusted budget	
GAUTENG										
C	Sedibeng	DC42	17,702	22,602	19,536	110.4%	86.4%	-	3,066	13.6%
C	West Rand	DC48	5,360	2,976	2,172	40.5%	73.0%	-	804	27.0%
A	Ekurhuleni Metro	EKU	2,980,933	2,987,419	2,371,287	79.5%	79.4%	-	616,133	20.6%
B	Emfuleni	GT421	326,104	335,204	165,952	50.9%	49.5%	-	169,251	50.5%
B	Midvaal	GT422	152,468	96,907	85,080	55.8%	87.8%	-	11,827	12.2%
B	Lesedi	GT423	62,493	56,429	34,781	55.7%	61.6%	-	21,648	38.4%
B	Mogale City	GT481	220,582	253,812	222,799	101.0%	87.8%	-	31,013	12.2%
B	Randfontein	GT482	114,852	126,958	72,299	62.9%	56.9%	-	54,660	43.1%
B	Westonaria	GT483	84,901	84,901	69,782	82.2%	82.2%	-	15,119	17.8%
B	Merafong City	GT484	354,953	295,456	160,294	45.2%	54.3%	-	135,162	45.7%
A	City Of Johannesburg	JHB	7,595,073	7,700,263	6,591,887	86.8%	85.6%	-	1,108,376	14.4%
A	City Of Tshwane	TSH	4,345,256	4,507,590	4,207,693	96.8%	93.3%	-	299,897	6.7%
Total Gauteng			16,260,677	16,470,518	14,003,562	86.1%	85.0%		2,466,956	15.0%
KWAZULU-NATAL										
C	Ugu	DC21	375,045	342,943	312,729	83.4%	91.2%	-	30,214	8.8%
C	uMgungundlovu	DC22	334,505	272,101	171,380	51.2%	63.0%	-	100,721	37.0%
C	Uthukela	DC23	196,037	344,960	288,654	147.2%	83.7%	-	56,307	16.3%
C	Umzinyathi	DC24	250,424	383,772	267,208	106.7%	69.6%	-	116,564	30.4%
C	Amajuba	DC25	60,499	61,622	64,729	107.0%	105.0%	(3,107)	-	(5.0%)
C	Zululand	DC26	403,253	390,328	317,302	78.7%	81.3%	-	73,027	18.7%
C	Umkhanyakude	DC27	241,505	312,826	259,142	107.3%	82.8%	-	53,684	17.2%
C	uThungulu	DC28	277,488	391,229	202,420	72.9%	51.7%	-	188,808	48.3%
C	iLembe	DC29	352,455	321,734	286,974	81.4%	89.2%	-	34,760	10.8%
C	Harry Gwala	DC43	227,234	210,969	203,092	89.4%	96.3%	-	7,877	3.7%
A	eThekweni	ETH	5,466,767	5,469,812	5,763,643	105.4%	105.4%	(293,831)	-	(5.4%)
B	Vulamehlo	KZN211	23,614	31,914	19,207	81.3%	60.2%	-	12,707	39.8%
B	Umdoni	KZN212	29,101	48,862	33,982	116.8%	69.5%	-	14,880	30.5%
B	Umzumbe	KZN213	44,269	48,469	44,988	100.5%	91.8%	-	3,971	8.2%
B	uMuziwabantu	KZN214	39,854	44,286	28,767	72.2%	65.0%	-	15,520	35.0%
B	Ezinqoleni	KZN215	17,325	18,109	10,799	62.3%	59.6%	-	7,310	40.4%
B	Hibiscus Coast	KZN216	139,522	129,138	85,929	61.6%	66.5%	-	43,209	33.5%
B	uMshwathi	KZN221	33,318	44,703	24,074	72.3%	53.9%	-	20,629	46.1%
B	uMngeni	KZN222	32,262	43,386	35,699	110.7%	82.3%	-	7,687	17.7%
B	Mpofana	KZN223	14,071	12,271	8,681	61.7%	70.7%	-	3,590	29.3%
B	Impendle	KZN224	-	21,767	34,180	-	157.0%	(12,413)	-	(57.0%)
B	Msonduzi	KZN225	443,158	523,134	351,145	79.2%	67.1%	-	171,990	32.9%
B	Mkhambathini	KZN226	17,927	14,427	14,980	83.6%	103.8%	(553)	-	(3.8%)
B	Richmond	KZN227	19,315	34,641	17,582	91.0%	50.8%	-	17,060	49.2%
B	Emnambithi/Lady smith	KZN232	129,412	151,239	137,567	106.3%	91.0%	-	13,672	9.0%
B	Indaka	KZN233	51,436	52,075	23,689	46.1%	45.5%	-	28,386	54.5%
B	Umtshezi	KZN234	39,671	57,596	31,760	80.1%	55.1%	-	25,836	44.9%
B	Okhahlamba	KZN235	52,090	65,770	73,235	140.6%	111.3%	(7,464)	-	(11.3%)
B	Imbabazane	KZN236	39,443	25,584	51,763	131.2%	202.3%	(26,179)	-	(102.3%)
B	Endumeni	KZN241	35,309	31,078	19,178	54.3%	61.7%	-	11,900	38.3%
B	Nquthu	KZN242	73,269	73,269	33,881	46.2%	46.2%	-	39,388	53.8%
B	Msinga	KZN244	37,994	37,994	33,019	86.9%	86.9%	-	4,975	13.1%
B	Umvoti	KZN245	31,585	36,741	23,429	74.2%	63.8%	-	13,312	36.2%
B	New castle	KZN252	409,229	493,451	389,202	95.1%	78.9%	-	104,249	21.1%
B	eMadlangeni	KZN253	10,332	12,039	12,879	124.7%	107.0%	(840)	-	(7.0%)
B	Dannhauser	KZN254	70,390	58,632	21,154	30.1%	36.1%	-	37,478	63.9%
B	eDumbe	KZN261	21,051	22,651	11,583	55.0%	51.1%	-	11,068	48.9%
B	uPhongolo	KZN262	57,627	65,736	36,720	63.7%	55.9%	-	29,016	44.1%
B	Abaqulusi	KZN263	5,793	45,041	46,457	801.9%	103.1%	(1,416)	-	(3.1%)
B	Nongoma	KZN265	95,675	72,806	56,252	58.8%	77.3%	-	16,554	22.7%
B	Ulundi	KZN266	35,381	35,381	23,558	66.6%	66.6%	-	11,823	33.4%
B	Umlabuyalingana	KZN271	49,174	46,510	39,463	80.3%	84.8%	-	7,047	15.2%
B	Jozini	KZN272	55,571	60,251	48,363	87.0%	80.3%	-	11,888	19.7%
B	The Big 5 False Bay	KZN273	10,995	10,995	7,917	72.0%	72.0%	-	3,078	28.0%
B	Hlabisa	KZN274	13,537	15,334	8,929	66.0%	58.2%	-	6,405	41.8%
B	Mtubatuba	KZN275	30,449	40,818	28,841	94.7%	70.7%	-	11,977	29.3%
B	Mfholozi	KZN281	25,340	25,340	27,429	108.2%	108.2%	(2,089)	-	(8.2%)
B	uMhlathuze	KZN282	338,714	467,890	242,073	71.5%	51.7%	-	225,817	48.3%
B	Nlambanana	KZN283	13,676	15,358	11,901	87.0%	77.5%	-	3,457	22.5%
B	uMlalazi	KZN284	45,976	54,244	35,443	77.1%	65.3%	-	18,802	34.7%
B	Mihonjaneni	KZN285	34,200	55,058	31,600	92.4%	57.4%	-	23,458	42.6%
B	Nkandla	KZN286	47,651	53,520	38,895	81.6%	72.7%	-	14,625	27.3%
B	Mandeni	KZN291	63,288	76,562	28,759	45.4%	37.6%	-	47,803	62.4%
B	KwaDukuza	KZN292	479,841	475,049	244,803	51.0%	51.5%	-	230,246	48.5%
B	Ndwedwe	KZN293	60,816	68,851	35,178	57.8%	51.1%	-	33,673	48.9%
B	Maphumulo	KZN294	61,478	62,073	32,735	53.2%	52.7%	-	29,338	47.3%
B	Ingwene	KZN431	58,530	92,262	51,644	88.2%	56.0%	-	40,618	44.0%
B	Kwa Sani	KZN432	9,701	10,565	3,398	35.0%	32.2%	-	7,168	67.8%
B	Greater Kokstad	KZN433	106,300	60,136	38,978	36.7%	64.8%	-	21,158	35.2%
B	Ubuhlebezwe	KZN434	38,608	51,810	30,073	77.9%	58.0%	-	21,737	42.0%
B	Umzimkhulu	KZN435	107,639	102,438	92,313	85.8%	90.1%	-	10,125	9.9%
Total KwaZulu-Natal			11,886,117	12,699,555	10,950,857	92.1%	86.2%	(347,892)	2,096,591	13.2%

Over and underspending of municipalities as at 30 June 2014

R thousands	Code	Main appropriation	Adjusted Budget	Year to date: 30 June 2014	Total Expenditure as % of main appropriation	Total Expenditure as % of adjusted budget	(Over)	Under	(Over)/Under as % of adjusted budget	
LIMPOPO										
C	Mopani	DC33	543,693	539,387	338,019	62.2%	62.7%	-	201,368	37.3%
C	Vhembe	DC34	582,870	637,106	479,324	82.2%	75.2%	-	157,781	24.8%
C	Capricorn	DC35	272,653	325,761	170,486	62.5%	52.3%	-	155,274	47.7%
C	Waterberg	DC36	6,729	13,038	6,990	103.9%	53.6%	-	6,048	46.4%
C	Sekhukhune	DC47	849,317	849,317	592,267	69.7%	69.7%	-	257,050	30.3%
B	Greater Giyani	LIM331	90,333	90,333	76,942	85.2%	85.2%	-	13,391	14.8%
B	Greater Letaba	LIM332	165,783	177,781	74,451	44.9%	41.9%	-	103,330	58.1%
B	Greater Tzaneen	LIM333	165,630	212,459	94,452	57.0%	44.5%	-	118,007	55.5%
B	Ba-Phalaborwa	LIM334	60,620	48,530	40,204	66.3%	82.8%	-	8,326	17.2%
B	Maruleng	LIM335	39,742	43,433	37,441	94.2%	86.2%	-	5,993	13.8%
B	Musina	LIM341	49,684	49,684	15,448	31.1%	31.1%	-	34,236	68.9%
B	Mutale	LIM342	28,423	47,028	25,903	91.1%	55.1%	-	21,125	44.9%
B	Thulamela	LIM343	190,526	190,526	139,953	73.5%	73.5%	-	50,573	26.5%
B	Makhado	LIM344	134,399	134,963	123,591	92.0%	91.6%	-	11,372	8.4%
B	Blouberg	LIM351	46,480	53,683	27,810	59.8%	51.8%	-	25,873	48.2%
B	Aganang	LIM352	47,906	61,142	34,118	71.2%	55.8%	-	27,023	44.2%
B	Molemole	LIM353	40,474	43,695	25,514	63.0%	58.4%	-	18,181	41.6%
B	Polokwane	LIM354	504,007	622,112	380,352	75.5%	61.1%	-	241,760	38.9%
B	Lepelle-Nkumpi	LIM355	108,028	98,302	28,506	26.4%	29.0%	-	69,796	71.0%
B	Thabazimbi	LIM361	114,058	1,179,516	17,896	15.7%	1.5%	-	1,161,620	98.5%
B	Lephalale	LIM362	70,998	70,998	30,658	43.2%	43.2%	-	40,340	56.8%
B	Mookgopong	LIM364	18,902	16,101	3,071	16.2%	19.1%	-	13,030	80.9%
B	Modimolle	LIM365	59,673	74,121	42,765	71.7%	57.7%	-	31,356	42.3%
B	Bela Bela	LIM366	19,347	19,347	-	-	-	-	19,347	100.0%
B	Mogalakwena	LIM367	378,249	378,249	250,239	66.2%	66.2%	-	128,009	33.8%
B	Ephraim Mogale	LIM471	71,685	71,685	39,906	55.7%	55.7%	-	31,779	44.3%
B	Elias Mtsosaledi	LIM472	59,996	71,842	31,816	53.0%	44.3%	-	40,026	55.7%
B	Makhuduthamaga	LIM473	147,720	151,153	78,432	53.1%	51.9%	-	72,720	48.1%
B	Fetakgomo	LIM474	23,867	31,536	20,601	86.3%	65.3%	-	10,935	34.7%
B	Greater Tubatse	LIM475	-	-	-	-	-	-	-	-
Total Limpopo			4,891,792	6,302,826	3,227,157	66.0%	51.2%	-	3,075,669	48.8%
MPUMALANGA										
C	Gert Sibande	DC30	40,500	24,400	18,539	45.8%	76.0%	-	5,861	24.0%
C	Nkangala	DC31	56,338	43,234	6,141	10.9%	14.2%	-	37,092	85.8%
C	Ehlanzeni	DC32	61,710	45,605	24,608	39.9%	54.0%	-	20,997	46.0%
B	Albert Luthuli	MP301	101,978	102,901	119,077	116.8%	115.7%	(16,176)	-	(15.7%)
B	Msukaligwa	MP302	101,269	826	52,503	51.8%	6358.9%	(51,677)	-	(6258.9%)
B	Mkhondo	MP303	102,668	131,656	101,958	99.3%	77.4%	-	29,697	22.6%
B	Pixley Ka Seme (MP)	MP304	29,331	39,001	32,016	109.2%	82.1%	-	6,985	17.9%
B	Lekwa	MP305	43,308	77,920	64,050	147.9%	82.2%	-	13,870	17.8%
B	Dipaleseng	MP306	58,332	58,332	12,602	21.6%	21.6%	-	45,730	78.4%
B	Govan Mbeki	MP307	254,288	254,288	147,157	57.9%	57.9%	-	107,131	42.1%
B	Victor Khanye	MP311	102,658	102,658	95,391	92.9%	92.9%	-	7,267	7.1%
B	Emalahleni (Mp)	MP312	164,633	234,313	67,787	41.2%	28.9%	-	166,526	71.1%
B	Slev e Tshwete	MP313	269,476	348,087	259,299	96.2%	74.5%	-	88,788	25.5%
B	Emakhazeni	MP314	17,229	16,313	11,822	68.6%	72.5%	-	4,491	27.5%
B	Thembisile Hani	MP315	116,207	118,146	64,153	55.2%	54.3%	-	53,992	45.7%
B	Dr J. S. Moroka	MP316	129,881	190,985	111,063	85.5%	58.2%	-	79,921	41.8%
B	Thaba Chweu	MP321	57,438	56,338	45,952	80.0%	81.6%	-	10,386	18.4%
B	Mbombela	MP322	575,919	605,452	214,632	37.3%	35.4%	-	390,820	64.6%
B	Umjindi	MP323	70,537	68,569	64,728	91.8%	94.4%	-	3,841	5.6%
B	Nkomazi	MP324	229,757	229,757	154,413	67.2%	67.2%	-	75,345	32.8%
B	Bushbuckridge	MP325	397,913	483,019	480,820	120.8%	99.5%	-	2,199	0.5%
Total Mpumalanga			2,981,370	3,231,798	2,148,712	72.1%	66.5%	(67,853)	1,150,939	33.5%
NORTH WEST										
C	Bojanala Platinum	DC37	3,355	3,334	3,727	111.1%	111.8%	(393)	-	(11.8%)
C	Ngaka Modiri Molema	DC38	330,305	375,193	299,132	90.6%	79.7%	-	76,061	20.3%
C	Dr Ruth Segomotsi Mompati	DC39	192,786	192,786	143,447	74.4%	74.4%	-	49,339	25.6%
C	Dr Kenneth Kaunda	DC40	14,094	22,151	2,364	16.8%	10.7%	-	19,787	89.3%
B	Moretele	NW371	111,660	117,388	113,107	101.3%	96.4%	-	4,281	3.6%
B	Madibeng	NW372	221,956	221,956	212,314	95.7%	95.7%	-	9,642	4.3%
B	Rustenburg	NW373	1,363,579	1,486,835	941,292	69.0%	63.3%	-	545,544	36.7%
B	Kgellengrivier	NW374	29,524	25,034	35,247	119.4%	140.8%	(10,214)	-	(40.8%)
B	Moses Kotane	NW375	146,441	146,441	131,234	89.6%	89.6%	-	15,207	10.4%
B	Ratlou	NW381	33,211	55,832	40,965	123.3%	73.4%	-	14,867	26.6%
B	Tswaing	NW382	43,815	43,815	39,656	90.5%	90.5%	-	4,159	9.5%
B	Mafikeng	NW383	78,268	92,829	51,538	65.8%	55.5%	-	41,291	44.5%
B	Ditsobotla	NW384	36,427	51,127	8,404	23.1%	16.4%	-	42,723	83.6%
B	Ramotshere Moiloa	NW385	104,060	96,365	54,754	52.6%	56.8%	-	41,611	43.2%
B	Naledi (Nw)	NW392	92,606	53,111	32,407	35.0%	61.0%	-	20,704	39.0%
B	Mamusa	NW393	36,622	15,892	16,997	46.4%	107.0%	(1,105)	-	(7.0%)
B	Greater Taung	NW394	72,704	72,704	100,606	138.4%	138.4%	(27,902)	-	(38.4%)
B	Lekwa-Teemane	NW396	20,267	20,283	15,322	75.6%	75.5%	-	4,961	24.5%
B	Molopo-Kagisano	NW397	79,839	79,839	25,968	32.5%	32.5%	-	53,871	67.5%
B	Ventersdorp	NW401	35,483	46,372	37,926	106.9%	81.8%	-	8,446	18.2%
B	Tlokwe	NW402	126,145	208,533	107,651	85.3%	51.6%	-	100,882	48.4%
B	City Of Matielosa	NW403	148,335	192,778	106,901	72.1%	55.5%	-	85,877	44.5%
B	Maquassi Hills	NW404	47,031	47,031	23,808	50.6%	50.6%	-	23,224	49.4%
Total North West			3,368,513	3,667,629	2,544,765	75.5%	69.4%	(39,613)	1,162,477	30.6%

Over and underspending of municipalities as at 30 June 2014

R thousands	Code	Main appropriation	Adjusted Budget	Year to date: 30 June 2014	Total Expenditure as % of main appropriation	Total Expenditure as % of adjusted budget	(Over)	Under	(Over)/Under as % of adjusted budget
NORTHERN CAPE									
C	John Taolo Gaetsewe	DC45	3,107	3,107	972	31.3%	-	2,135	68.7%
C	Namakwa	DC6	3,400	5,147	3,953	116.3%	-	1,194	23.2%
C	Pixley Ka Seme (Nc)	DC7	350	358	550	157.2%	(192)	-	(53.7%)
C	Z F Mgcawu	DC8	2,470	1,963	1,812	73.4%	-	151	7.7%
C	Frances Baard	DC9	4,290	3,662	2,265	52.8%	-	1,397	38.1%
B	Richtersveld	NC061	19,917	26,810	568	2.8%	-	26,242	97.9%
B	Nama Khoi	NC062	36,014	36,014	27,167	75.4%	-	8,848	24.6%
B	Kamiesberg	NC064	11,095	11,095	2,948	26.6%	-	8,147	73.4%
B	Hanlam	NC065	23,544	28,138	27,824	118.2%	-	314	1.1%
B	Karoo Hoogland	NC066	11,805	11,805	10,267	87.0%	-	1,538	13.0%
B	Khai-Ma	NC067	15,803	29,399	10,458	66.2%	-	18,941	64.4%
B	Ubuntu	NC071	10,927	10,927	42	0.4%	-	10,885	99.6%
B	Umsobomvu	NC072	71,017	61,792	45,899	64.6%	-	15,894	25.7%
B	Emthanjeni	NC073	44,039	20,833	15,669	35.6%	-	5,164	24.8%
B	Kareeberg	NC074	9,089	9,089	1,125	12.4%	-	7,964	87.6%
B	Renosterberg	NC075	12,639	12,639	14,089	111.5%	(1,450)	-	(11.5%)
B	Thembelihle	NC076	31,373	18,074	10,054	32.0%	-	8,020	44.4%
B	Siyathemba	NC077	23,035	34,200	8,632	37.5%	-	25,568	74.8%
B	Siyancuma	NC078	26,515	26,515	32,118	121.1%	(5,603)	-	(21.1%)
B	Mier	NC081	13,116	13,116	3,469	26.4%	-	9,647	73.6%
B	!Kail Garib	NC082	33,954	33,954	22,127	65.2%	-	11,827	34.8%
B	//Khara Hais	NC083	65,815	147,268	81,928	124.5%	-	65,340	44.4%
B	!Kheis	NC084	14,533	21,451	16,969	116.8%	-	4,482	20.9%
B	Tsantsabane	NC085	34,700	34,700	14,218	41.0%	-	20,482	59.0%
B	Kgateelopele	NC086	22,798	22,798	11,336	49.7%	-	11,462	50.3%
B	Sol Plaatje	NC091	238,867	297,513	225,160	94.3%	-	72,353	24.3%
B	Dikgatlong	NC092	0	0	26,745	2674455100.0%	(26,745)	-	(2674455000.0%)
B	Magareng	NC093	20,235	20,235	6,103	30.2%	-	14,132	69.8%
B	Phokwane	NC094	45,594	45,594	42,643	93.5%	-	2,951	6.5%
B	Joe Morolong	NC451	81,859	119,485	130,111	158.9%	(10,626)	-	(8.9%)
B	Ga-Segonyana	NC452	142,803	108,392	81,629	57.2%	-	26,763	24.7%
B	Gamagara	NC453	180,030	160,060	60,824	33.8%	-	99,237	62.0%
Total Northern Cape			1,254,732	1,376,135	939,674	74.9%	(44,616)	481,077	31.7%
WESTERN CAPE									
A	Cape Town	CPT	5,450,592	5,611,642	4,207,666	77.2%	-	1,403,976	25.0%
C	West Coast	DC1	16,300	16,300	16,759	102.8%	(459)	-	(2.8%)
C	Cape Winelands DM	DC2	6,547	8,255	5,533	84.5%	-	2,721	33.0%
C	Overberg	DC3	17,692	3,226	2,635	14.9%	-	591	18.3%
C	Eden	DC4	8,875	6,935	619	7.0%	-	6,316	91.1%
C	Central Karoo	DC5	330	325	325	98.6%	-	5	1.4%
B	Matzikama	WC011	59,253	43,124	26,846	45.3%	-	16,278	37.7%
B	Cederberg	WC012	75,008	60,204	35,952	47.9%	-	24,252	40.3%
B	Bergrivier	WC013	23,219	31,510	25,900	111.5%	-	5,610	17.8%
B	Saldanha Bay	WC014	188,900	208,662	142,537	75.5%	-	66,124	31.7%
B	Swartland	WC015	83,480	91,531	68,352	81.9%	-	23,179	25.3%
B	Witzenberg	WC022	51,350	60,860	63,973	124.6%	(3,113)	-	(5.1%)
B	Drakenstein	WC023	187,360	263,952	207,924	111.0%	-	56,029	21.2%
B	Stellenbosch	WC024	200,066	187,940	147,691	73.8%	-	40,249	21.4%
B	Breede Valley	WC025	118,231	142,011	124,687	105.5%	-	17,324	12.2%
B	Langeberg	WC026	53,910	57,412	51,338	95.2%	-	6,073	10.6%
B	Theewaterskloof	WC031	73,594	69,980	59,674	81.1%	-	10,306	14.7%
B	Overstrand	WC032	109,897	129,697	119,984	109.2%	-	9,713	7.5%
B	Cape Agulhas	WC033	24,484	26,345	27,872	113.8%	(1,527)	-	(5.8%)
B	Swellendam	WC034	58,442	29,630	19,928	34.1%	-	9,702	32.7%
B	Kannaland	WC041	34,563	37,868	43,974	127.2%	(6,106)	-	(16.1%)
B	Hessequa	WC042	49,005	31,220	17,261	35.2%	-	13,959	44.7%
B	Mossel Bay	WC043	110,712	122,538	104,945	94.8%	-	17,593	14.4%
B	George	WC044	251,024	367,535	323,670	128.9%	-	43,865	11.9%
B	Oudtshoorn	WC045	43,424	43,424	40,660	93.6%	-	2,764	6.4%
B	Bitou	WC047	52,161	68,925	67,773	129.9%	-	1,153	1.7%
B	Knysna	WC048	75,959	84,932	72,441	95.4%	-	12,491	14.7%
B	Laingsburg	WC051	15,718	15,305	12,930	82.3%	-	2,374	15.5%
B	Prince Albert	WC052	17,918	24,019	24,013	134.0%	-	6	0.0%
B	Beaufort West	WC053	25,022	34,575	27,167	108.6%	-	7,408	21.4%
Total Western Cape			7,483,037	7,879,886	6,091,031	81.4%	(11,205)	1,800,061	22.5%
Total National			56,417,766	61,866,271	47,931,822	85.0%	(873,683)	14,808,133	22.5%

Annexure B: June spike

Table 1: Metropolitan Municipalities

	R thousands	Code	Original Budget	Adjusted Budget	YTD Actual	%	Month 12 June Actual	Monthly Capex	June Spike
A	Ekurhuleni Metro	EKU	2,980,933	2,987,419	2,371,287	79.4%	751,996	197,607	281%
A	Buffalo City	BUF	751,242	1,004,377	839,379	83.6%	253,787	69,948	263%
A	Mangaung	MAN	865,989	1,291,818	1,063,302	82.3%	309,599	88,609	249%
A	Nelson Mandela Bay	NMA	1,177,277	1,676,127	1,276,025	76.1%	349,725	106,335	229%
A	Cape Town	CPT	5,450,592	5,611,642	4,207,666	75.0%	1,022,768	350,639	192%
A	eThekweni	ETH	5,466,767	5,469,812	5,763,643	105.4%	1,394,274	480,304	190%
A	City Of Johannesburg	JHB	7,595,073	7,700,263	6,591,887	85.6%	1,398,469	549,324	155%
A	City Of Tshwane	TSH	4,345,256	4,507,590	4,207,693	93.3%	880,603	350,641	151%

Table 2: Top Ten Municipalities

	R thousands	Code	Original Budget	Adjusted Budget	YTD Actual	%	Month 12 June Actual	Monthly Capex	June Spike
C	Pixley Ka Seme (Nc)	DC7	350	358	550	153.7%	383	46	735%
C	Eden	DC4	8,875	6,935	619	8.9%	419	52	712%
B	Mier	NC081	13,116	13,116	3,469	26.4%	2,222	289	669%
B	George	WC044	251,024	367,535	323,670	88.1%	192,287	26,973	613%
B	Intsika Yethu	EC135	2	13	19,726	149114.5%	11,165	1,644	579%
B	Amahlathi	EC124	42,970	66,693	44,745	67.1%	20,458	3,729	449%
B	Siyancuma	NC078	26,515	26,515	32,118	121.1%	14,623	2,676	446%
B	Msunduzi	KZN225	443,158	523,134	351,145	67.1%	153,511	29,262	425%
C	Nkangala	DC31	56,338	43,234	6,141	14.2%	2,598	512	408%
B	Lepelle-Nkumpi	LIM355	108,028	98,302	28,506	29.0%	11,844	2,376	399%

Table 3: Detail

Over and underspending of municipalities as at 30 June 2014

		R thousands	Code	Original Budget	Adjusted Budget	YTD Actual	Monthly Capex	June Spike
A	GT	Ekurhuleni Metro	EKU	2,980,933	2,987,419	2,371,287	197,607	281%
A	EC	Buffalo City	BUF	751,242	1,004,377	839,379	69,948	263%
A	FS	Mangaung	MAN	865,989	1,291,818	1,063,302	88,609	249%
A	EC	Nelson Mandela Bay	NMA	1,177,277	1,676,127	1,276,025	106,335	229%
A	WC	Cape Town	CPT	5,450,592	5,611,642	4,207,666	350,639	192%
A	KZ	eThekweni	ETH	5,466,767	5,469,812	5,763,643	480,304	190%
A	GT	City Of Johannesburg	JHB	7,595,073	7,700,263	6,591,887	549,324	155%
A	GT	City Of Tshwane	TSH	4,345,256	4,507,590	4,207,693	350,641	151%
B	NC	Mier	NC081	13,116	13,116	3,469	289	669%
B	WC	George	WC044	251,024	367,535	323,670	26,973	613%
B	EC	Intsika Yethu	EC135	2	13	19,726	1,644	579%
B	EC	Amahlathi	EC124	42,970	66,693	44,745	3,729	449%
B	NC	Siyancuma	NC078	26,515	26,515	32,118	2,676	446%
B	KZ	Msunduzi	KZN225	443,158	523,134	351,145	29,262	425%
B	LP	Lepelle-Nkumpi	LIM355	108,028	98,302	28,506	2,376	399%
B	MP	Bushbuckridge	MP325	397,913	483,019	480,820	40,068	390%
B	EC	Kouga	EC108	82,026	84,766	20,941	1,745	380%
B	MP	Thaba Chweu	MP321	57,438	56,338	45,952	3,829	368%
B	MP	Emalahleni (Mp)	MP312	164,633	234,313	67,787	5,649	366%
B	GT	Randfontein	GT482	114,852	126,958	72,299	6,025	357%
B	KZ	uMngeni	KZN222	32,262	43,386	35,699	2,975	355%
B	GT	Midvaal	GT422	152,468	96,907	85,080	7,090	343%
B	EC	Engcobo	EC137	-	73,220	13,254	1,105	332%
B	LP	Ephraim Mogale	LIM471	71,685	71,685	39,906	3,326	331%
B	EC	Lukhanji	EC134	69,663	80,985	47,509	3,959	325%
B	MP	Nkomazi	MP324	229,757	229,757	154,413	12,868	317%
B	KZ	Umdoni	KZN212	29,101	48,862	33,982	2,832	315%
B	NC	Emthanjeni	NC073	44,039	20,833	15,669	1,306	314%
B	KZ	Hibiscus Coast	KZN216	139,522	129,138	85,929	7,161	295%
B	NW	Tlokwe	NW402	126,145	208,533	107,651	8,971	286%
B	FS	Majhabeng	FS184	212,482	211,882	200,576	16,715	286%
B	EC	Ngqushwa	EC126	32,090	32,090	7,862	655	281%
B	EC	Tsolwana	EC132	-	-	14,573	1,214	274%
B	WC	Stellenbosch	WC024	200,066	187,940	147,691	12,308	264%
B	NC	Khai-Ma	NC067	15,803	29,399	10,458	871	262%
B	WC	Witzenberg	WC022	51,350	60,860	63,973	5,331	261%
B	KZ	uMuziwabantu	KZN214	39,854	44,286	28,767	2,397	246%
B	MP	Msukaligwa	MP302	101,269	826	52,503	4,375	241%
B	KZ	eMadlangeni	KZN253	10,332	12,039	12,879	1,073	240%
B	NC	Sol Plaatje	NC091	238,867	297,513	225,160	18,763	240%
B	KZ	Newcastle	KZN252	409,229	493,451	389,202	32,434	237%
B	MP	Victor Khanye	MP311	102,658	102,658	95,391	7,949	236%
B	EC	Mbhashe	EC121	75,042	75,042	36,947	3,079	236%
B	KZ	uMlalazi	KZN284	45,976	54,244	35,443	2,954	234%
B	EC	Great Kei	EC123	20,553	30,155	22,564	1,880	233%
B	KZ	Greater Kokstad	KZN433	106,300	60,136	38,978	3,248	230%
B	NW	Naledi (Nw)	NW392	92,606	53,111	32,407	2,701	228%
B	MP	Mkhondo	MP303	102,668	131,655	101,958	8,496	228%
B	NW	City Of Matlosana	NW403	148,335	192,778	106,901	8,908	227%
B	NC	Karoo Hoogland	NC066	11,805	11,805	10,267	856	223%
B	NC	Dikgatlong	NC092	0	0	26,745	2,229	220%
B	MP	Lekwa	MP305	43,308	77,920	64,050	5,337	220%
B	KZ	uMhlathuze	KZN282	338,714	467,890	242,073	20,173	214%
B	NC	Thembelihle	NC076	31,373	18,074	10,054	838	212%
B	WC	Overstrand	WC032	109,897	129,697	119,984	9,999	208%
B	NW	Ditsobotla	NW384	36,427	51,127	8,404	700	208%
B	EC	Blue Crane Route	EC102	37,276	43,807	37,783	3,149	207%
B	EC	Emalahleni (Ec)	EC136	39,742	44,009	33,851	2,821	201%
B	KZ	KwaDukuza	KZN292	479,841	475,049	244,803	20,400	201%
B	KZ	Ezinqoleni	KZN215	17,325	18,109	10,799	900	201%
B	EC	Ngquza Hills	EC153	8,678	3,482	81,545	6,795	195%

Over and underspending of municipalities as at 30 June 2014

		R thousands	Code	Original Budget	Adjusted Budget	YTD Actual	Monthly Capex	June Spike
B	LP	Greater Letaba	LIM332	165,783	177,781	74,451	6,204	194%
B	NW	Moses Kotane	NW375	146,441	146,441	131,234	10,936	193%
B	WC	Theewaterskloof	WC031	73,594	69,980	59,674	4,973	192%
B	GT	Westonaria	GT483	84,901	84,901	69,782	5,815	185%
B	EC	Mataiele	EC441	143,793	123,692	89,039	7,420	183%
B	GT	Lesedi	GT423	62,493	56,429	34,781	2,898	182%
B	KZ	Ingwe	KZN431	58,530	92,262	51,644	4,304	180%
B	LP	Polokwane	LIM354	504,007	622,112	380,352	31,696	178%
B	WC	Swellendam	WC034	58,442	29,630	19,928	1,661	175%
B	WC	Hessequa	WC042	49,005	31,220	17,261	1,438	173%
B	FS	Dihlabeng	FS192	90,646	90,646	81,261	6,772	173%
B	FS	Masilonyana	FS181	61,046	61,046	39,501	3,292	171%
B	WC	Bitou	WC047	52,161	68,925	67,773	5,648	165%
B	KZ	Umlhlabuyalingana	KZN271	49,174	46,510	39,463	3,289	162%
B	MP	Umjindi	MP323	70,537	68,569	64,728	5,394	161%
B	WC	Drakenstein	WC023	187,360	263,952	207,924	17,327	158%
B	KZ	Mkhambathini	KZN226	17,927	14,427	14,980	1,248	156%
B	EC	Mbizana	EC443	1,897	93,261	79,378	6,615	150%
B	LP	Molemole	LIM353	40,474	43,695	25,514	2,126	149%
B	EC	Ndlambe	EC105	35,327	35,327	55,402	4,617	148%
B	MP	Steve Tshwete	MP313	269,476	348,087	259,299	21,608	147%
B	KZ	Umtshezi	KZN234	39,671	57,596	31,760	2,647	147%
B	WC	Kannaland	WC041	34,563	37,868	43,974	3,664	146%
B	NW	Mafikeng	NW383	78,268	92,829	51,538	4,295	145%
B	WC	Knysna	WC048	75,959	84,932	72,441	6,037	144%
B	FS	Letsemeng	FS161	44,812	45,294	25,916	2,160	144%
B	EC	Elundini	EC141	40,672	40,672	31,639	2,637	140%
B	KZ	Richmond	KZN227	19,315	34,641	17,582	1,465	139%
B	WC	Laingsburg	WC051	15,718	15,305	12,930	1,078	137%
B	KZ	Abaqulusi	KZN263	5,793	45,041	46,457	3,871	136%
B	LP	Makhado	LIM344	134,399	134,963	123,591	10,299	135%
B	NC	Phokwane	NC094	45,594	45,594	42,643	3,554	134%
B	LP	Modimolle	LIM365	59,673	74,121	42,765	3,564	127%
B	MP	Albert Luthuli	MP301	101,978	102,901	119,077	9,923	126%
B	EC	King Sabata Dalindyebo	EC157	232,958	29,077	190,190	15,849	120%
B	WC	Mossel Bay	WC043	110,712	122,538	104,945	8,745	119%
B	GT	Mogale City	GT481	220,582	253,812	222,799	18,567	118%
B	MP	Thembisile Hani	MP315	116,207	118,146	64,153	5,346	117%
B	LP	Thulamela	LIM343	190,526	190,526	139,953	11,663	116%
B	WC	Breede Valley	WC025	118,231	142,011	124,687	10,391	115%
B	WC	Bergrivier	WC013	23,219	31,510	25,900	2,158	115%
B	NW	Maquassi Hills	NW404	47,031	47,031	23,808	1,984	114%
B	MP	Pixley Ka Seme (MP)	MP304	29,331	39,001	32,016	2,668	113%
B	WC	Cape Agulhas	WC033	24,484	26,345	27,872	2,323	108%
B	MP	Dr J.S. Moroka	MP316	129,881	190,985	111,063	9,255	107%
B	LP	Aganang	LIM352	47,906	61,142	34,118	2,843	104%
B	LP	Elias Motsoaledi	LIM472	59,996	71,842	31,816	2,651	104%
B	WC	Beaufort West	WC053	25,022	34,575	27,167	2,264	104%
B	KZ	Emnambithi/Ladysmith	KZN232	129,412	151,239	137,567	11,464	104%
B	KZ	Mandeni	KZN291	63,288	76,562	28,759	2,397	104%
B	NC	!Kai! Garib	NC082	33,954	33,954	22,127	1,844	103%
B	NW	Madibeng	NW372	221,956	221,956	212,314	17,693	103%
B	FS	Nketoana	FS193	68,697	68,697	37,885	3,157	100%
B	EC	Nyandeni	EC155	78,898	78,225	48,446	4,037	97%
B	LP	Greater Tzaneen	LIM333	165,630	212,459	94,452	7,871	95%
B	EC	Ntabankulu	EC444	58,807	58,807	53,427	4,452	94%
B	LP	Makhuduthamaga	LIM473	147,720	151,153	78,432	6,536	93%
B	KZ	Mthonjaneni	KZN285	34,200	55,058	31,600	2,633	93%
B	LP	Fetakgomo	LIM474	23,867	31,536	20,601	1,717	91%
B	KZ	Jozini	KZN272	55,571	60,251	48,363	4,030	89%
B	EC	Senqu	EC142	56,480	70,490	53,690	4,474	88%

Over and underspending of municipalities as at 30 June 2014

		R thousands	Code	Original Budget	Adjusted Budget	YTD Actual	Monthly Capex	June Spike
B	LP	Greater Letaba	LIM332	165,783	177,781	74,451	6,204	194%
B	NW	Moses Kotane	NW375	146,441	146,441	131,234	10,936	193%
B	WC	Theewaterskloof	WC031	73,594	69,980	59,674	4,973	192%
B	GT	Westonaria	GT483	84,901	84,901	69,782	5,815	185%
B	EC	Mataiele	EC441	143,793	123,692	89,039	7,420	183%
B	GT	Lesedi	GT423	62,493	56,429	34,781	2,898	182%
B	KZ	Ingwe	KZN431	58,530	92,262	51,644	4,304	180%
B	LP	Polokwane	LIM354	504,007	622,112	380,352	31,696	178%
B	WC	Swellendam	WC034	58,442	29,630	19,928	1,661	175%
B	WC	Hessequa	WC042	49,005	31,220	17,261	1,438	173%
B	FS	Dihlabeng	FS192	90,646	90,646	81,261	6,772	173%
B	FS	Masilonyana	FS181	61,046	61,046	39,501	3,292	171%
B	WC	Bitou	WC047	52,161	68,925	67,773	5,648	165%
B	KZ	Umlhlabuyalingana	KZN271	49,174	46,510	39,463	3,289	162%
B	MP	Umjindi	MP323	70,537	68,569	64,728	5,394	161%
B	WC	Drakenstein	WC023	187,360	263,952	207,924	17,327	158%
B	KZ	Mkhambathini	KZN226	17,927	14,427	14,980	1,248	156%
B	EC	Mbizana	EC443	1,897	93,261	79,378	6,615	150%
B	LP	Molemole	LIM353	40,474	43,695	25,514	2,126	149%
B	EC	Ndlambe	EC105	35,327	35,327	55,402	4,617	148%
B	MP	Steve Tshwete	MP313	269,476	348,087	259,299	21,608	147%
B	KZ	Umtshezi	KZN234	39,671	57,596	31,760	2,647	147%
B	WC	Kannaland	WC041	34,563	37,868	43,974	3,664	146%
B	NW	Mafikeng	NW383	78,268	92,829	51,538	4,295	145%
B	WC	Knysna	WC048	75,959	84,932	72,441	6,037	144%
B	FS	Letsemeng	FS161	44,812	45,294	25,916	2,160	144%
B	EC	Elundini	EC141	40,672	40,672	31,639	2,637	140%
B	KZ	Richmond	KZN227	19,315	34,641	17,582	1,465	139%
B	WC	Laingsburg	WC051	15,718	15,305	12,930	1,078	137%
B	KZ	Abaqulusi	KZN263	5,793	45,041	46,457	3,871	136%
B	LP	Makhado	LIM344	134,399	134,963	123,591	10,299	135%
B	NC	Phokwane	NC094	45,594	45,594	42,643	3,554	134%
B	LP	Modimolle	LIM365	59,673	74,121	42,765	3,564	127%
B	MP	Albert Luthuli	MP301	101,978	102,901	119,077	9,923	126%
B	EC	King Sabata Dalindyebo	EC157	232,958	29,077	190,190	15,849	120%
B	WC	Mossel Bay	WC043	110,712	122,538	104,945	8,745	119%
B	GT	Mogale City	GT481	220,582	253,812	222,799	18,567	118%
B	MP	Thembisile Hani	MP315	116,207	118,146	64,153	5,346	117%
B	LP	Thulamela	LIM343	190,526	190,526	139,953	11,663	116%
B	WC	Breede Valley	WC025	118,231	142,011	124,687	10,391	115%
B	WC	Bergrivier	WC013	23,219	31,510	25,900	2,158	115%
B	LP	Greater Giyani	LIM331	90,333	90,333	76,942	6,412	84%
B	WC	Saldanha Bay	WC014	188,900	208,662	142,537	11,878	83%
B	WC	Langeberg	WC026	53,910	57,412	51,338	4,278	82%
B	EC	Inxuba Yethemba	EC131	-	-	12,981	1,082	80%
B	KZ	Ntambanana	KZN283	13,676	15,358	11,901	992	79%
B	GT	Emfuleni	GT421	326,104	335,204	165,952	13,829	75%
B	NW	Lekwa-Teemane	NW396	20,267	20,283	15,322	1,277	75%
B	KZ	Umvoti	KZN245	31,585	36,741	23,429	1,952	74%
B	EC	Sundays River Valley	EC106	-	26,486	21,006	1,751	72%
B	FS	Phumelela	FS195	46,827	46,827	47,624	3,969	72%
B	MP	Emakhazeni	MP314	17,229	16,313	11,822	985	66%
B	FS	Maluti-a-Phofung	FS194	397,133	438,258	275,204	22,934	65%
B	FS	Ngwathe	FS203	73,889	95,289	80,747	6,729	62%
B	KZ	Umkhulu	KZN435	107,639	102,438	92,313	7,693	62%
B	WC	Prince Albert	WC052	17,918	24,019	24,013	2,001	61%
B	NC	Ga-Segonyana	NC452	142,803	108,392	81,629	6,802	61%
B	KZ	Impendle	KZN224	-	21,767	34,180	2,848	61%
B	NW	Rustenburg	NW373	1,363,579	1,486,835	941,292	78,441	61%
B	KZ	Indaka	KZN233	51,436	52,075	23,689	1,974	60%
B	NW	Ramotshere Moiloa	NW385	104,060	96,365	54,754	4,563	59%

Over and underspending of municipalities as at 30 June 2014

		R thousands	Code	Original Budget	Adjusted Budget	YTD Actual	Monthly Capex	June Spike
B	NC	Kgatelopele	NC086	22,798	22,798	11,336	945	55%
B	KZ	Okhahlamba	KZN235	52,090	65,770	73,235	6,103	53%
B	KZ	Endumeni	KZN241	35,309	31,078	19,178	1,598	53%
B	EC	Maletswai	EC143	17,951	19,290	10,732	894	52%
B	FS	Metsimaholo	FS204	163,588	126,197	54,663	4,555	51%
B	KZ	Nquthu	KZN242	73,269	73,269	33,881	2,823	46%
B	KZ	Ndwedwe	KZN293	60,816	68,851	35,178	2,932	46%
B	KZ	Dannhauser	KZN254	70,390	58,632	21,154	1,763	45%
B	NW	Ratlou	NW381	33,211	55,832	40,965	3,414	43%
B	LP	Blouberg	LIM351	46,480	53,683	27,810	2,318	40%
B	LP	Maruleng	LIM335	39,742	43,433	37,441	3,120	40%
B	EC	Mnquma	EC122	84,508	98,314	36,455	3,038	36%
B	EC	Camdeboo	EC101	47,800	43,697	39,101	3,258	31%
B	KZ	Nongoma	KZN265	95,675	72,806	56,252	4,688	30%
B	KZ	uPhongolo	KZN262	57,627	65,736	36,720	3,060	28%
B	GT	Merafong City	GT484	354,953	295,456	160,294	13,358	28%
B	NC	Joe Morolong	NC451	81,859	119,485	130,111	10,843	25%
B	NC	Renosterberg	NC075	12,639	12,639	14,089	1,174	25%
B	EC	Umzimvubu	EC442	143,531	90,789	125,295	10,441	23%
B	EC	Ikwezi	EC103	16,589	13,960	9,041	753	20%
B	EC	Gariep	EC144	18,300	19,383	13,341	1,112	17%
B	WC	Matzikama	WC011	59,253	43,124	26,846	2,237	13%
B	WC	Oudtshoorn	WC045	43,424	43,424	40,660	3,388	9%
B	LP	Mogalakwena	LIM367	378,249	378,249	250,239	20,853	9%
B	KZ	Nkandla	KZN286	47,651	53,520	38,895	3,241	8%
B	NW	Mamusa	NW393	36,622	15,892	16,997	1,416	4%
B	NC	Umsobomvu	NC072	71,017	61,792	45,899	3,825	4%
B	NC	//Khara Hais	NC083	65,815	147,268	81,928	6,827	3%
B	NC	Hantam	NC065	23,544	28,138	27,824	2,319	2%
B	FS	Naledi (Fs)	FS164	29,338	29,338	-	-	0%
B	LP	Bela Bela	LIM366	19,347	19,347	-	-	0%
B	LP	Greater Tubatse	LIM475	-	-	-	-	0%
B	MP	Mbombela	MP322	575,919	605,452	214,632	17,886	-1%
B	WC	Swartland	WC015	83,480	91,531	68,352	5,696	-3%
B	KZ	The Big 5 False Bay	KZN273	10,995	10,995	7,917	660	-3%
B	LP	Mutale	LIM342	28,423	47,028	25,903	2,159	-5%
B	FS	Mohokare	FS163	50,820	43,198	28,556	2,380	-5%
B	WC	Cederberg	WC012	75,008	60,204	35,952	2,996	-7%
B	KZ	Hlabisa	KZN274	13,537	15,334	8,929	744	-10%
B	NW	Ventersdorp	NW401	35,483	46,372	37,926	3,160	-14%
B	KZ	Maphumulo	KZN294	61,478	62,073	32,735	2,728	-17%
B	KZ	Mfolozi	KZN281	25,340	25,340	27,429	2,286	-17%
B	MP	Dipaleseng	MP306	58,332	58,332	12,602	1,050	-20%
B	FS	Nala	FS185	83,715	76,101	53,962	4,497	-23%
B	NW	Kgetlengrivier	NW374	29,524	25,034	35,247	2,937	-27%
B	NC	Nama Khoi	NC062	36,014	36,014	27,167	2,264	-29%
B	EC	Port St Johns	EC154	-	-	7,284	607	-35%
B	FS	Setsoho	FS191	80,109	86,672	67,183	5,599	-35%
B	LP	Musina	LIM341	49,684	49,684	15,448	1,287	-39%
B	KZ	Msinga	KZN244	37,994	37,994	33,019	2,752	-40%
B	KZ	eDumbe	KZN261	21,051	22,651	11,583	965	-42%
B	KZ	Umzumbe	KZN213	44,269	48,469	44,498	3,708	-43%
B	MP	Govan Mbeki	MP307	254,288	254,288	147,157	12,263	-44%
B	LP	Ba-Phalaborwa	LIM334	60,620	48,530	40,204	3,350	-47%
B	KZ	Ulundi	KZN266	35,381	35,381	23,558	1,963	-50%
B	KZ	Vulamehlo	KZN211	23,614	31,914	19,207	1,601	-53%
B	EC	Baviaans	EC107	37,029	37,029	35,488	2,957	-54%
B	KZ	uMshwathi	KZN221	33,318	44,703	24,074	2,006	-55%
B	KZ	Kwa Sani	KZN432	9,701	10,565	3,398	283	-66%
B	NC	Tsantsabane	NC085	34,700	34,700	14,218	1,185	-73%

Over and underspending of municipalities as at 30 June 2014

		R thousands	Code	Original Budget	Adjusted Budget	YTD Actual	Monthly Capex	June Spike
B	KZ	Imbabazane	KZN236	39,443	25,584	51,763	4,314	-75%
B	EC	Mhlonlo	EC156	68,046	71,753	40,970	3,414	-77%
B	EC	Nxuba	EC128	11,254	10,805	6,345	529	-82%
B	FS	Tswelopele	FS183	31,309	31,309	23,715	1,976	-89%
B	FS	Mafube	FS205	36,446	39,706	23,536	1,961	-93%
B	NW	Moretele	NW371	111,660	117,388	113,107	9,426	-99%
B	EC	Sakhisizwe	EC138	19,196	19,196	10,853	904	-100%
B	EC	Makana	EC104	144,035	144,035	48,025	4,002	-100%
B	EC	Kou-Kamma	EC109	-	31,459	12,887	1,074	-100%
B	EC	Nkonkobe	EC127	109,334	109,334	27,760	2,313	-100%
B	EC	Inkwanca	EC133	9,711	15,011	2,161	180	-100%
B	FS	Kopanong	FS162	51,271	51,271	35,667	2,972	-100%
B	FS	Tokologo	FS182	57,354	57,354	24,715	2,060	-100%
B	FS	Mantsopa	FS196	31,638	31,638	29,119	2,427	-100%
B	FS	Moqhaka	FS201	95,524	95,524	29,148	2,429	-100%
B	KZ	Mpošana	KZN223	14,071	12,271	8,681	723	-100%
B	KZ	Mtubatuba	KZN275	30,449	40,818	28,841	2,403	-100%
B	KZ	Ubuhlebezwe	KZN434	38,608	51,810	30,073	2,506	-100%
B	LP	Thabazimbi	LIM361	114,058	1,179,516	17,896	1,491	-100%
B	LP	Lephalale	LIM362	70,998	70,998	30,658	2,555	-100%
B	LP	Mookgopong	LIM364	18,902	16,101	3,071	256	-100%
B	NW	Tswaing	NW382	43,815	43,815	39,656	3,305	-100%
B	NW	Greater Taung	NW394	72,704	72,704	100,606	8,384	-100%
B	NW	Molopo-Kagisano	NW397	79,839	79,839	25,968	2,164	-100%
B	NC	Gamagara	NC453	180,030	160,060	60,824	5,069	-100%
B	NC	Richtersveld	NC061	19,917	26,810	568	47	-100%
B	NC	Kamiesberg	NC064	11,095	11,095	2,948	246	-100%
B	NC	Ubuntu	NC071	10,927	10,927	42	4	-100%
B	NC	Kareeberg	NC074	9,089	9,089	1,125	94	-100%
B	NC	Siyathemba	NC077	23,035	34,200	8,632	719	-100%
B	NC	IKheis	NC084	14,533	21,451	16,969	1,414	-100%
B	NC	Magareng	NC093	20,235	20,235	6,103	509	-100%
C	NC	Pixley Ka Seme (Nc)	DC7	350	358	550	46	735%
C	WC	Eden	DC4	8,875	6,935	619	52	712%
C	MP	Nkangala	DC31	56,338	43,234	6,141	512	408%
C	EC	Cacadu	DC10	13,030	13,990	2,976	248	359%
C	LP	Waterberg	DC36	6,729	13,038	6,990	582	355%
C	NC	John Taolo Gaetsewe	DC45	3,107	3,107	972	81	306%
C	WC	Cape Winelands DM	DC2	6,547	8,255	5,533	461	256%
C	LP	Capricorn	DC35	272,653	325,761	170,486	14,207	230%
C	EC	O .R. Tambo	DC15	815,564	941,898	819,000	68,250	203%
C	WC	Overberg	DC3	17,692	3,226	2,635	220	199%
C	KZ	uThungulu	DC28	277,488	391,229	202,420	16,868	194%
C	KZ	uMgungundlovu	DC22	334,505	272,101	171,380	14,282	186%
C	NC	Frances Baard	DC9	4,290	3,662	2,265	189	177%
C	KZ	Ugu	DC21	375,045	342,943	312,729	26,061	166%
C	KZ	Uthukela	DC23	196,037	344,960	288,654	24,054	148%
C	LP	Sekhukhune	DC47	849,317	849,317	592,267	49,356	143%
C	NC	Namakwa	DC6	3,400	5,147	3,953	329	137%
C	WC	West Coast	DC1	16,300	16,300	16,759	1,397	134%
C	LP	Vhembe	DC34	582,870	637,106	479,324	39,944	119%
C	NW	Ngaka Modiri Molema	DC38	330,305	375,193	299,132	24,928	118%
C	FS	Lejweleputswa	DC18	3,975	2,611	2,393	199	115%
C	KZ	Amajuba	DC25	60,499	61,622	64,729	5,394	93%
C	KZ	iLembe	DC29	352,455	321,734	286,974	23,915	92%
C	LP	Mopani	DC33	543,693	539,387	338,019	28,168	84%
C	EC	Joe Gqabi	DC14	106,519	106,519	118,769	9,897	78%
C	EC	Amathole	DC12	523,978	536,144	417,426	34,785	77%
C	MP	Ehlanzeni	DC32	61,710	45,605	24,608	2,051	75%
C	KZ	Umkhanyakude	DC27	241,505	312,826	259,142	21,595	75%
C	KZ	Umzinyathi	DC24	250,424	383,772	267,208	22,267	31%
C	FS	Thabo Mofutsanyana	DC19	5,000	5,000	3,566	297	-9%
C	GT	West Rand	DC48	5,360	2,976	2,172	181	-24%
C	EC	Alfred Nzo	DC44	-	576,725	340,790	28,399	-26%
C	KZ	Zululand	DC26	403,253	390,328	317,302	26,442	-32%
C	NW	Dr Kenneth Kaunda	DC40	14,094	22,151	2,364	197	-34%
C	MP	Gert Sibande	DC30	40,500	24,400	18,539	1,545	-55%
C	KZ	Harry Gwala	DC43	227,234	210,969	203,092	16,924	-57%
C	NW	Dr Ruth Segomotsi Mompati	DC39	192,786	192,786	143,447	11,954	-57%
C	WC	Central Karoo	DC5	330	330	325	27	-61%
C	GT	Sedibeng	DC42	17,702	22,602	19,536	1,628	-67%
C	NC	Z F Mgcawu	DC8	2,470	1,963	1,812	151	-89%
C	FS	Fezile Dabi	DC20	3,796	3,701	2,728	227	-90%
C	NW	Bojanala Platinum	DC37	3,355	3,334	3,727	311	-91%
C	EC	Chris Hani	DC13	530,013	537,092	538,239	44,853	-100%
C	FS	Xhariep	DC16	4,346	1,325	256	21	-100%

Annexure C: Over and undercollection of adjusted operational budgets 2013/14

AGGREGATED BUDGETS OF OPERATING REVENUE FOR THE 4th QUARTER ENDED 30 JUNE 2014 (Preliminary results)

R thousands	Code	Main appropriation	Adjusted Budget	Year to date: 30 June 2014	Total Expenditure as % of main appropriation	Total Expenditure as % of adjusted budget	(Over)	Under	(Over)/Under as % of adjusted budget	
EASTERN CAPE										
A	Buffalo City	BUF	4 445 168	4 416 652	4 398 673	99.0%	99.6%	-	17 979	0.4%
A	Nelson Mandela Bay	NMA	7 399 879	7 726 136	7 285 736	98.5%	94.3%	-	440 401	5.7%
Total Metros			11 845 047	12 142 789	11 684 409	98.6%	96.2%	-	458 380	3.8%
B	Camdeboo	EC101	208 335	208 618	200 427	96.2%	96.1%	-	8 191	3.9%
B	Blue Crane Route	EC102	158 883	159 988	163 170	102.7%	102.0%	(3 182)	-	(2.0%)
B	Ikwezi	EC103	40 696	42 916	31 784	78.1%	74.1%	-	11 132	25.9%
B	Makana	EC104	389 369	310 593	273 496	70.2%	88.1%	-	37 097	11.9%
B	Ndlambe	EC105	360 082	360 082	301 528	83.7%	83.7%	-	58 554	16.3%
B	Sundays River Valley	EC106	-	-	259 626	-	-	(259 626)	-	-
B	Baviaans	EC107	52 498	52 498	48 718	92.8%	92.8%	-	3 780	7.2%
B	Kouga	EC108	624 292	627 220	541 061	86.7%	86.3%	-	86 159	13.7%
B	Kou-Kamma	EC109	-	127 334	109 016	-	85.6%	-	18 319	14.4%
C	Cacadu	DC10	150 907	183 959	111 243	73.7%	60.5%	-	72 716	39.5%
Total Cacadu			1 985 062	2 073 208	2 040 069	102.8%	98.4%	(262 809)	295 948	1.6%
B	Mbhashe	EC121	18 105	18 105	99 945	552.0%	552.0%	(81 840)	-	(452.0%)
B	Mnquma	EC122	198 637	205 756	676 205	340.4%	328.6%	(470 449)	-	(228.6%)
B	Great Kei	EC123	95 230	108 926	72 841	76.5%	66.9%	-	36 085	33.1%
B	Amahlathi	EC124	-	165 585	157 800	-	95.3%	-	7 785	4.7%
B	Ngqushwa	EC126	107 702	107 702	124 554	115.6%	115.6%	(16 852)	-	(15.6%)
B	Nkonkobe	EC127	183 480	183 480	189 311	103.2%	103.2%	(5 831)	-	(3.2%)
B	Nxuba	EC128	60 605	58 685	52 461	86.6%	89.4%	-	6 224	10.6%
C	Amathole	DC12	1 290 629	1 291 819	1 375 164	106.5%	106.5%	(83 345)	-	(6.5%)
Total Amathole			1 954 388	2 140 059	2 748 281	140.6%	128.4%	(658 316)	50 094	(28.4%)
B	Inxuba Yethemba	EC131	220 810	220 810	2 217 676	1004.3%	1004.3%	(1 996 866)	-	(904.3%)
B	Tsolwana	EC132	54 550	54 550	57 848	106.0%	106.0%	(3 298)	-	(6.0%)
B	Inkwanca	EC133	44 940	59 120	42 358	94.3%	71.6%	-	16 762	28.4%
B	Lukhanji	EC134	525 673	542 243	523 593	99.6%	96.6%	-	18 650	3.4%
B	Intsika Yethu	EC135	141 446	151 854	266 208	188.2%	175.3%	(114 354)	-	(75.3%)
B	Emalahleni (Ec)	EC136	168 326	155 645	158 043	93.9%	101.5%	(2 398)	-	(1.5%)
B	Engcobo	EC137	-	130 191	127 162	-	97.7%	-	3 030	2.3%
B	Sakhisizwe	EC138	94 172	94 172	106 724	113.3%	113.3%	(12 551)	-	(13.3%)
C	Chris Hani	DC13	792 350	808 850	526 526	66.5%	65.1%	-	282 324	34.9%
Total Chris Hani			2 042 267	2 217 435	4 026 137	197.1%	181.6%	(2 129 468)	320 766	(81.6%)
B	Elundini	EC141	163 251	196 766	146 660	89.8%	74.5%	-	50 106	25.5%
B	Senqu	EC142	144 760	147 043	150 558	104.0%	102.4%	(3 514)	-	(2.4%)
B	Maletswai	EC143	121 248	121 486	106 475	87.8%	87.6%	-	15 012	12.4%
B	Cariep	EC144	97 816	79 432	68 147	69.7%	85.8%	-	11 284	14.2%
C	Joe Gqabi	DC14	275 802	371 279	311 794	113.1%	84.0%	-	59 485	16.0%
Total Joe Gqabi			802 876	916 006	783 634	97.6%	85.5%	(3 514)	135 887	14.5%
B	Ngquza Hills	EC153	132 324	116 447	155 273	117.3%	133.3%	(38 826)	-	(33.3%)
B	Port St Johns	EC154	91 077	91 077	90 648	99.5%	99.5%	-	429	0.5%
B	Nyandeni	EC155	173 096	180 697	163 064	94.2%	90.2%	-	17 632	9.8%
B	Mhlontlo	EC156	158 563	207 603	126 273	79.6%	60.8%	-	81 330	39.2%
B	King Sabata Dalindyebo	EC157	725 772	16 903	592 008	81.6%	3502.4%	(575 105)	-	(3402.4%)
C	O .R. Tambo	DC15	840 467	984 300	872 021	103.8%	88.6%	-	112 279	11.4%
Total O .R. Tambo			2 121 299	1 597 027	1 999 287	94.2%	125.2%	(613 932)	211 671	(25.2%)
B	Matielie	EC441	361 490	303 688	216 159	59.8%	71.2%	-	87 529	28.8%
B	Umzimvubu	EC442	154 297	254 231	196 263	127.2%	77.2%	-	57 968	22.8%
B	Mbizana	EC443	184 662	233 065	212 342	115.0%	91.1%	-	20 723	8.9%
B	Ntabankulu	EC444	-	-	61 985	-	-	(61 985)	-	-
C	Alfred Nzo	DC44	658 785	513 472	345 148	52.4%	67.2%	-	168 325	32.8%
Total Alfred Nzo			1 359 234	1 304 456	1 031 895	75.9%	79.1%	(61 985)	334 545	20.9%
Total Eastern Cape			22 110 174	22 390 980	24 313 712	110.0%	108.6%	(3 730 023)	1 807 291	(8.6%)

Over and underspending of municipalities as at 30 June 2014

AGGREGATED BUDGETS OF OPERATING REVENUE FOR THE 4th QUARTER ENDED 30 JUNE 2014 (Preliminary results)

R thousands	Code	Main appropriation	Adjusted Budget	Year to date: 30 June 2014	Total Expenditure as % of main appropriation	Total Expenditure as % of adjusted budget	(Over)	Under	(Over)/Under as % of adjusted budget	
FREE STATE										
A	Mangaung	MAN	5 507 375	5 798 734	5 417 505	98.4%	93.4%	-	381 229	6.6%
Total Metros			5 507 375	5 798 734	5 417 505	98.4%	93.4%	-	381 229	6.6%
B	Letsemeng	FS161	108 610	108 610	68 140	62.7%	62.7%	-	40 470	37.3%
B	Kopanong	FS162	208 106	208 106	174 654	83.9%	83.9%	-	33 452	16.1%
B	Mohokare	FS163	119 957	114 156	101 022	84.2%	88.5%	-	13 134	11.5%
B	Naledi (Fs)	FS164	86 677	86 677	73 369	84.6%	84.6%	-	13 308	15.4%
C	Xhariep	DC16	60 555	59 913	53 536	88.4%	89.4%	-	6 377	10.6%
Total Xhariep			583 905	577 463	470 721	80.6%	81.5%	-	106 741	18.5%
B	Masilonyana	FS181	188 901	180 304	211 921	112.2%	117.5%	(31 617)	-	(17.5%)
B	Tokologo	FS182	71 140	71 140	67 338	94.7%	94.7%	-	3 802	5.3%
B	Tswelopele	FS183	107 291	107 291	104 206	97.1%	97.1%	-	3 085	2.9%
B	Majhabeng	FS184	1 687 706	1 687 706	1 818 334	107.7%	107.7%	(130 628)	-	(7.7%)
B	Nala	FS185	362 214	330 157	296 540	81.9%	89.8%	-	33 617	10.2%
C	Lejweleputswa	DC18	106 308	106 308	117 042	110.1%	110.1%	(10 734)	-	(10.1%)
Total Lejweleputswa			2 523 561	2 482 907	2 615 381	103.6%	105.3%	(172 979)	40 505	(5.3%)
B	Setsolo	FS191	371 942	371 942	347 625	93.5%	93.5%	-	24 316	6.5%
B	Dihlabeng	FS192	555 343	555 343	503 404	90.6%	90.6%	-	51 939	9.4%
B	Nketoana	FS193	199 639	199 639	216 408	108.4%	108.4%	(16 769)	-	(8.4%)
B	Maluti-a-Phofung	FS194	1 589 893	1 127 538	1 009 662	63.5%	89.5%	-	117 876	10.5%
B	Phumelela	FS195	108 205	108 205	99 640	92.1%	92.1%	-	8 564	7.9%
B	Mantsopa	FS196	218 750	218 750	203 544	93.0%	93.0%	-	15 206	7.0%
C	Thabo Mofutsanyana	DC19	86 856	88 594	85 735	98.7%	96.8%	-	2 859	3.2%
Total Thabo Mofutsanyana			3 130 627	2 670 010	2 466 020	78.8%	92.4%	(16 769)	220 760	7.6%
B	Moghaka	FS201	592 462	592 462	486 109	82.0%	82.0%	-	106 353	18.0%
B	Ngwalthe	FS203	457 993	457 993	539 004	117.7%	117.7%	(81 011)	-	(17.7%)
B	Metsimaholo	FS204	739 243	697 901	655 332	88.6%	93.9%	-	42 569	6.1%
B	Mafulbe	FS205	154 331	154 331	99 286	64.3%	64.3%	-	55 044	35.7%
C	Fezile Dabi	DC20	148 080	151 371	151 216	102.1%	99.9%	-	154	0.1%
Total Fezile Dabi			2 092 109	2 054 058	1 930 948	92.3%	94.0%	(81 011)	204 121	6.0%
Total Free State			13 837 577	13 583 171	12 900 575	93.2%	95.0%	(270 759)	953 355	5.0%
GAUTENG										
A	Ekurhuleni Metro	EKU	24 767 643	25 009 478	24 360 670	98.4%	97.4%	-	648 808	2.6%
A	City Of Johannesburg	JHB	36 770 044	36 583 781	35 268 285	95.9%	96.4%	-	1 315 496	3.6%
A	City Of Tshwane	TSH	22 171 995	21 993 129	21 658 663	97.7%	98.5%	-	334 466	1.5%
Total Metros			83 709 682	83 586 388	81 287 618	97.1%	97.2%	-	2 298 770	2.8%
B	Emfuleni	GT421	4 341 394	4 341 394	4 207 193	96.9%	96.9%	-	134 200	3.1%
B	Midvaal	GT422	659 674	644 326	638 401	96.8%	99.1%	-	5 925	0.9%
B	Lesedi	GT423	507 321	513 028	463 221	91.3%	90.3%	-	49 807	9.7%
C	Sedibeng	DC42	350 567	368 161	306 977	87.6%	83.4%	-	61 184	16.6%
Total Sedibeng			5 858 956	5 866 908	5 615 933	95.8%	95.7%	-	251 115	4.3%
B	Mogale City	GT481	1 858 064	1 845 095	1 815 879	97.7%	98.4%	-	29 216	1.6%
B	Randfontein	GT482	851 105	880 393	777 088	91.3%	88.3%	-	103 305	11.7%
B	Westonaria	GT483	458 389	418 430	458 746	100.1%	109.6%	(40 316)	-	(9.6%)
B	Merafong City	GT484	1 245 937	1 462 447	996 395	80.0%	68.1%	-	466 052	31.9%
C	West Rand	DC48	258 989	276 407	243 140	93.9%	88.0%	-	33 267	12.0%
Total West Rand			4 672 483	4 882 771	4 291 248	91.8%	87.9%	(40 316)	631 840	12.1%
Total Gauteng			94 241 121	94 336 068	91 194 659	96.8%	96.7%	(40 316)	3 181 725	3.3%

Over and underspending of municipalities as at 30 June 2014

AGGREGATED BUDGETS OF OPERATING REVENUE FOR THE 4th QUARTER ENDED 30 JUNE 2014 (Preliminary results)

R thousands	Code	Main appropriation	Adjusted Budget	Year to date: 30 June 2014	Total Expenditure as % of main appropriation	Total Expenditure as % of adjusted budget	(Over)	Under	(Over)/Under as % of adjusted budget
KWAZULU-NATAL									
A	eThekweni	25 197 750	25 108 255	24 862 887	98.7%	99.0%	-	245 368	1.0%
Total Metros		25 197 750	25 108 255	24 862 887	98.7%	99.0%	-	245 368	1.0%
B	Vulamehlo	45 528	69 965	45 452	99.8%	65.0%	-	24 513	35.0%
B	Umdoni	134 732	133 180	120 559	89.5%	90.5%	-	12 621	9.5%
B	Umzumbe	108 973	105 696	94 506	86.7%	89.4%	-	11 191	10.6%
B	uMuziwabantu	101 225	110 677	89 058	88.0%	80.5%	-	21 620	19.5%
B	Eziqoleni	35 872	38 297	37 964	105.8%	99.1%	-	333	0.9%
B	Hibiscus Coast	593 004	593 004	537 293	90.6%	90.6%	-	55 711	9.4%
C	Ugu	679 763	703 277	958 648	141.0%	136.3%	(255 371)	-	(36.3%)
Total Ugu		1 699 096	1 754 096	1 883 480	110.9%	107.4%	(255 371)	125 987	(7.4%)
B	uMshwathi	122 973	102 755	104 700	85.1%	101.9%	(1 945)	-	(1.9%)
B	uMngeni	269 870	270 695	244 066	90.4%	90.2%	-	26 628	9.8%
B	Mpofana	83 618	90 468	84 138	100.6%	93.0%	-	6 330	7.0%
B	Impendle	62 912	51 376	32 205	51.2%	62.7%	-	19 171	37.3%
B	Msunduzi	3 291 484	3 285 503	3 350 500	101.8%	102.0%	(64 996)	-	(2.0%)
B	Mkhambathini	46 476	47 842	95 868	206.3%	200.4%	(48 026)	-	(100.4%)
B	Richmond	52 339	91 751	68 672	131.2%	74.8%	-	23 079	25.2%
C	uMgungundlovu	515 626	524 481	508 512	98.6%	97.0%	-	15 969	3.0%
Total uMgungundlovu		4 445 297	4 464 871	4 488 662	101.0%	100.5%	(114 968)	91 176	(0.5%)
B	Emnambithi/Ladysmith	545 487	550 408	495 431	90.8%	90.0%	-	54 977	10.0%
B	Indaka	70 742	72 698	73 523	103.9%	101.1%	(825)	-	(1.1%)
B	Umishezi	283 513	287 854	300 932	106.1%	104.5%	(13 078)	-	(4.5%)
B	Okhahlamba	102 825	117 117	95 939	93.3%	81.9%	-	21 178	18.1%
B	Imbabazane	86 422	93 770	81 872	94.7%	87.3%	-	11 898	12.7%
C	Uthukela	443 807	462 176	443 178	99.9%	95.9%	-	18 997	4.1%
Total Uthukela		1 532 796	1 584 022	1 490 876	97.3%	94.1%	(13 903)	107 050	5.9%
B	Endumeni	216 983	209 220	205 828	94.9%	98.4%	-	3 392	1.6%
B	Nquthu	124 501	126 452	114 978	92.4%	90.9%	-	11 474	9.1%
B	Msinga	101 526	101 526	86 561	85.3%	85.3%	-	14 965	14.7%
B	Umvoti	157 853	162 996	180 097	114.1%	110.5%	(17 101)	-	(10.5%)
C	Umzinyathi	251 361	258 385	291 162	115.8%	112.7%	(32 777)	-	(12.7%)
Total Umzinyathi		852 224	858 578	878 626	103.1%	102.3%	(49 878)	29 830	(2.3%)
B	Newcastle	1 414 350	1 403 108	1 360 203	96.2%	96.9%	-	42 905	3.1%
B	eMadlangeni	50 017	56 408	59 531	119.0%	105.5%	(3 123)	-	(5.5%)
B	Dannhauser	73 731	89 806	77 942	105.7%	86.8%	-	11 864	13.2%
C	Amajuba	126 526	125 591	124 863	99.4%	99.4%	-	728	0.6%
Total Amajuba		1 664 624	1 674 912	1 622 538	97.5%	96.9%	(3 123)	55 497	3.1%
B	eDumbe	79 728	91 651	114 230	143.3%	124.6%	(22 580)	-	(24.6%)
B	uPhongolo	125 970	132 061	150 450	119.4%	113.9%	(18 388)	-	(13.9%)
B	Abaqulusi	371 415	376 787	392 914	105.8%	104.3%	(16 127)	-	(4.3%)
B	Nongoma	99 959	116 074	120 346	120.4%	103.7%	(4 272)	-	(3.7%)
B	Ulundi	187 975	217 543	169 218	90.0%	77.8%	-	48 324	22.2%
C	Zululand	480 824	495 938	386 454	80.4%	77.9%	-	109 484	22.1%
Total Zululand		1 345 872	1 430 054	1 333 613	99.1%	93.3%	(61 367)	157 808	6.7%
B	Umlabuyalingana	91 625	96 389	100 130	109.3%	103.9%	(3 741)	-	(3.9%)
B	Jozini	124 083	126 195	117 417	94.6%	93.0%	-	8 778	7.0%
B	The Big 5 False Bay	42 777	37 926	33 047	77.3%	87.1%	-	4 879	12.9%
B	Hlabisa	52 607	58 783	45 653	86.8%	77.7%	-	13 130	22.3%
B	Mtubatuba	117 786	105 238	125 758	106.8%	119.5%	(20 520)	-	(19.5%)
C	Umkhanyakude	310 268	317 359	294 711	95.0%	92.9%	-	22 648	7.1%
Total Umkhanyakude		739 147	741 891	716 716	97.0%	96.6%	(24 261)	49 435	3.4%
B	Mfolozi	67 490	68 870	73 929	109.5%	107.3%	(5 059)	-	(7.3%)
B	uMhlathuze	1 997 756	2 178 852	2 208 021	110.5%	101.3%	(29 169)	-	(1.3%)
B	Ntambanana	50 669	79 241	56 771	112.0%	71.6%	-	22 469	28.4%
B	uMlalazi	204 008	214 720	207 193	101.6%	96.5%	-	7 527	3.5%
B	Mihonjaneni	66 848	58 761	60 625	90.7%	103.2%	(1 864)	-	(3.2%)
B	Nkandla	101 871	94 175	81 744	80.2%	86.8%	-	12 431	13.2%
C	uThungulu	524 156	678 785	540 185	103.1%	79.6%	-	138 600	20.4%
Total uThungulu		3 012 798	3 373 404	3 228 469	107.2%	95.7%	(36 092)	181 027	4.3%
B	Mandeni	128 716	130 386	144 414	112.2%	110.8%	(14 028)	-	(10.8%)
B	KwaDukuza	1 053 725	1 047 762	1 032 388	98.0%	98.5%	-	15 373	1.5%
B	Ndwedwe	80 356	72 341	87 164	108.5%	120.5%	(14 823)	-	(20.5%)
B	Maphumulo	75 081	77 915	63 333	84.4%	81.3%	-	14 582	18.7%
C	iLembe	471 881	462 157	456 164	96.7%	98.7%	-	5 993	1.3%
Total iLembe		1 809 759	1 790 561	1 783 464	98.5%	99.6%	(28 852)	35 948	0.4%
B	Ingwe	106 480	65 633	68 527	64.4%	104.4%	(2 895)	-	(4.4%)
B	Kwa Sani	35 542	42 251	51 069	143.7%	120.9%	(8 819)	-	(20.9%)
B	Greater Kokstad	320 395	244 254	249 478	77.9%	102.1%	(5 224)	-	(2.1%)
B	Ubuhlebezwe	87 237	86 575	81 610	93.6%	94.3%	-	4 964	5.7%
B	Umzimkhulu	130 194	132 381	135 232	103.9%	102.2%	(2 851)	-	(2.2%)
C	Harry Gwala	265 811	295 577	280 519	105.5%	94.9%	-	15 058	5.1%
Total Harry Gwala		945 659	866 670	866 436	91.6%	100.0%	(19 788)	20 022	0.0%
Total KwaZulu-Natal		43 245 023	43 647 314	43 155 767	99.8%	98.9%	(607 603)	1 099 150	1.1%

Over and underspending of municipalities as at 30 June 2014

R thousands	Code	Main appropriation	Adjusted Budget	Year to date: 30 June 2014	Total Expenditure as % of main appropriation	Total Expenditure as % of adjusted budget	(Over)	Under	(Over)/Under as % of adjusted budget	
LIMPOPO										
B	Greater Giyani	LIM331	199 335	215 971	209 758	105.2%	97.1%	-	6 213	2.9%
B	Greater Letaba	LIM332	269 411	275 054	119 180	44.2%	43.3%	-	155 874	56.7%
B	Greater Tzaneen	LIM333	770 744	809 492	775 401	100.6%	95.8%	-	34 091	4.2%
B	Ba-Phalaborwa	LIM334	334 790	342 497	302 415	90.3%	88.3%	-	40 082	11.7%
B	Maruleng	LIM335	102 400	92 356	76 294	74.5%	82.6%	-	16 062	17.4%
C	Mopani	DC33	708 605	195 122	634 393	89.5%	325.1%	(439 271)	-	(225.1%)
Total Mopani			2 385 285	1 930 492	2 117 441	88.8%	109.7%	(439 271)	252 322	(9.7%)
B	Musina	LIM341	185 718	185 718	197 578	106.4%	106.4%	(11 860)	-	(6.4%)
B	Mutale	LIM342	71 755	66 346	55 433	77.3%	83.6%	-	10 913	16.4%
B	Thulamela	LIM343	521 370	521 370	405 414	77.8%	77.8%	-	115 956	22.2%
B	Makhado	LIM344	590 849	595 526	535 754	90.7%	90.0%	-	59 772	10.0%
C	Vhembe	DC34	681 437	269 367	973 086	142.8%	361.2%	(703 719)	-	(261.2%)
Total Vhembe			2 051 129	1 638 327	2 167 264	105.7%	132.3%	(715 579)	186 641	(32.3%)
B	Blouberg	LIM351	136 884	141 378	139 862	102.2%	98.9%	-	1 516	1.1%
B	Aganang	LIM352	85 025	97 988	104 577	123.0%	106.7%	(6 590)	-	(6.7%)
B	Molemole	LIM353	119 284	154 801	104 419	87.5%	67.5%	-	50 383	32.5%
B	Polokwane	LIM354	1 969 533	2 068 954	1 804 208	91.6%	87.2%	-	264 746	12.8%
B	Lepelle-Nkumpi	LIM355	238 568	261 340	214 825	90.0%	82.2%	-	46 516	17.8%
C	Capricorn	DC35	535 201	577 895	478 350	89.4%	82.8%	-	99 545	17.2%
Total Capricorn			3 084 495	3 302 357	2 846 241	92.3%	86.2%	(6 590)	462 705	13.8%
B	Thabazimbi	LIM361	237 436	243 031	211 795	89.2%	87.1%	-	31 236	12.9%
B	Lephalale	LIM362	389 947	389 947	24 193	6.2%	6.2%	-	365 754	93.8%
B	Mookgopong	LIM364	118 571	117 371	87 378	73.7%	74.4%	-	29 993	25.6%
B	Modimolle	LIM365	215 809	225 779	233 515	108.2%	103.4%	(7 736)	-	(3.4%)
B	Bela Bela	LIM366	235 078	278 971	110 584	47.0%	39.6%	-	168 387	60.4%
B	Mogalakwena	LIM367	638 184	641 113	635 206	99.5%	99.1%	-	5 906	0.9%
C	Waterberg	DC36	106 310	109 840	111 419	104.8%	101.4%	(1 579)	-	(1.4%)
Total Waterberg			1 941 335	2 006 053	1 414 091	72.8%	70.5%	(9 315)	601 276	29.5%
B	Ephraim Mogale	LIM471	175 799	175 799	170 891	97.2%	97.2%	-	4 908	2.8%
B	Elias Mootsoaledi	LIM472	263 603	250 330	258 192	97.9%	103.1%	(7 862)	-	(3.1%)
B	Makhuduthamaga	LIM473	213 771	216 379	220 937	103.4%	102.1%	(4 558)	-	(2.1%)
B	Fetakgomo	LIM474	72 176	75 814	77 951	108.0%	102.8%	(2 137)	-	(2.8%)
B	Greater Tubatse	LIM475	-	-	338 567	-	-	(338 567)	-	-
C	Sekhukhune	DC47	522 264	515 292	459 105	87.9%	89.1%	-	56 187	10.9%
Total Sekhukhune			1 247 613	1 233 614	1 525 644	122.3%	123.7%	(353 125)	61 095	(23.7%)
Total Limpopo			10 709 857	10 110 842	10 070 682	94.0%	99.6%	(1 523 880)	1 564 040	0.4%
MPUMALANGA										
B	Albert Luthuli	MP301	273 721	274 964	279 228	102.0%	101.6%	(4 264)	-	(1.6%)
B	Mskungwa	MP302	454 553	411 469	415 600	91.4%	101.0%	(4 132)	-	(1.0%)
B	Mkhondo	MP303	299 542	306 521	269 756	90.1%	88.0%	-	36 765	12.0%
B	Pixley Ka Seme (MP)	MP304	197 838	216 152	225 564	114.0%	104.4%	(9 413)	-	(4.4%)
B	Lekwa	MP305	449 343	436 066	313 939	69.9%	72.0%	-	122 127	28.0%
B	Dipaleseng	MP306	144 145	141 577	144 663	100.4%	102.2%	(3 087)	-	(2.2%)
B	Govan Mbeki	MP307	1 367 316	1 367 316	1 269 722	92.9%	92.9%	-	97 594	7.1%
C	Gert Sibande	DC30	403 486	364 330	290 314	72.0%	79.7%	-	74 016	20.3%
Total Gert Sibande			3 589 945	3 518 393	3 208 787	89.4%	91.2%	(20 895)	330 502	8.8%
B	Victor Khanye	MP311	292 029	288 194	306 181	104.8%	106.2%	(17 988)	-	(6.2%)
B	Emalaheni (Mp)	MP312	1 698 548	1 695 394	1 658 759	97.7%	97.8%	-	36 636	2.2%
B	Steve Tshwete	MP313	1 141 136	1 160 440	1 121 711	98.3%	96.7%	-	38 729	3.3%
B	Emakhazeni	MP314	157 128	176 078	170 162	108.3%	96.6%	-	5 916	3.4%
B	Thembisile Hani	MP315	341 642	334 832	437 800	128.1%	130.8%	(102 968)	-	(30.8%)
B	Dr J.S. Moroka	MP316	371 055	335 840	301 508	81.3%	89.8%	-	34 332	10.2%
C	Nkangala	DC31	333 623	335 642	331 385	99.3%	98.7%	-	4 257	1.3%
Total Nkangala			4 335 161	4 326 420	4 327 505	99.8%	100.0%	(120 955)	119 871	(0.0%)
B	Thaba Chweu	MP321	294 560	325 268	286 025	97.1%	87.9%	-	39 243	12.1%
B	Mbombela	MP322	1 611 452	1 649 752	1 552 283	96.3%	94.1%	-	97 469	5.9%
B	Umjindi	MP323	214 333	209 669	189 837	88.6%	90.5%	-	19 832	9.5%
B	Nkomazi	MP324	483 916	483 916	470 416	97.2%	97.2%	-	13 500	2.8%
B	Bushbuckridge	MP325	681 085	681 085	561 536	82.4%	82.4%	-	119 549	17.6%
C	Ehlanzeni	DC32	194 001	197 022	192 980	99.5%	97.9%	-	4 042	2.1%
Total Ehlanzeni			3 479 348	3 546 712	3 253 077	93.5%	91.7%	-	293 634	8.3%
Total Mpumalanga			11 404 454	11 391 526	10 789 369	94.6%	94.7%	(141 851)	744 007	5.3%

Over and underspending of municipalities as at 30 June 2014

R thousands	Code	Main appropriation	Adjusted Budget	Year to date: 30 June 2014	Total Expenditure as % of main appropriation	Total Expenditure as % of adjusted budget	(Over)	Under	(Over)/Under as % of adjusted budget	
NORTH WEST										
B	Moretele	NW371	235 655	246 272	302 836	128.5%	123.0%	(56 564)	-	(23.0%)
B	Madibeng	NW372	1 219 454	1 219 454	1 034 367	84.8%	84.8%	-	185 087	15.2%
B	Rustenburg	NW373	2 795 593	3 160 202	2 774 345	99.2%	87.8%	-	385 857	12.2%
B	Kgetlengrivier	NW374	117 681	117 785	96 479	82.0%	81.9%	-	21 306	18.1%
B	Moses Kotane	NW375	403 356	406 422	388 943	96.4%	95.7%	-	17 478	4.3%
C	Bojanala Platinum	DC37	251 899	251 920	264 301	104.9%	104.9%	(12 381)	-	(4.9%)
Total Bojanala Platinum			5 023 638	5 402 055	4 861 271	96.8%	90.0%	(68 945)	609 729	10.0%
B	Ratlou	NW381	84 508	102 516	127 597	151.0%	124.5%	(25 081)	-	(24.5%)
B	Tswaing	NW382	142 986	143 743	105 035	73.5%	73.1%	-	38 708	26.9%
B	Malikeng	NW383	499 871	478 731	420 743	84.2%	87.9%	-	57 988	12.1%
B	Ditsobotla	NW384	335 623	329 456	347 571	103.6%	105.5%	(18 115)	-	(5.5%)
B	Ramolshere Moiloa	NW385	255 343	202 885	134 377	52.6%	66.2%	-	68 508	33.8%
C	Ngaka Modiri Molema	DC38	455 663	498 690	333 192	73.1%	66.8%	-	165 497	33.2%
Total Ngaka Modiri Molema			1 773 994	1 756 022	1 468 516	82.8%	83.6%	(43 196)	330 702	16.4%
B	Naledi (Nw)	NW392	257 967	267 420	234 604	90.9%	87.7%	-	32 816	12.3%
B	Mamusa	NW393	134 416	138 154	102 690	76.4%	74.3%	-	35 464	25.7%
B	Greater Taung	NW394	142 601	142 601	89 195	62.5%	62.5%	-	53 405	37.5%
B	Lekwa-Teemane	NW396	179 672	180 992	156 857	87.3%	86.7%	-	24 134	13.3%
B	Molopo-Kagisano Dr Ruth Segomotsi	NW397	151 855	151 855	48 686	32.1%	32.1%	-	103 169	67.9%
C	Mompoti	DC39	309 664	309 664	253 238	81.8%	81.8%	-	56 426	18.2%
Total Dr Ruth Segomotsi Mompoti			1 176 175	1 190 685	885 271	75.3%	74.3%	-	305 414	25.7%
B	Ventersdorp	NW401	119 058	137 375	132 458	111.3%	96.4%	-	4 916	3.6%
B	Tlokwe	NW402	960 954	1 007 268	965 196	100.4%	95.8%	-	42 072	4.2%
B	City Of Matielosa	NW403	1 796 036	1 514 349	1 730 484	96.4%	114.3%	(216 135)	-	(14.3%)
B	Maquassi Hills	NW404	457 080	457 080	263 212	57.6%	57.6%	-	193 869	42.4%
C	Dr Kenneth Kaunda	DC40	172 212	169 312	167 496	97.3%	98.9%	-	1 816	1.1%
Total Dr Kenneth Kaunda			3 505 341	3 285 384	3 258 846	93.0%	99.2%	(216 135)	242 673	0.8%
Total North West			11 479 148	11 634 146	10 473 904	91.2%	90.0%	(328 276)	1 488 518	10.0%
NORTHERN CAPE										
B	Joe Morolong	NC451	121 334	127 663	108 363	89.3%	84.9%	-	19 300	15.1%
B	Ga-Segonyana	NC452	254 984	299 754	235 393	92.3%	78.5%	-	64 361	21.5%
B	Gamagara	NC453	271 451	285 417	294 068	108.3%	103.0%	(8 651)	-	(3.0%)
C	John Taolo Gaetsewe	DC45	79 602	79 602	78 761	98.9%	98.9%	-	841	1.1%
Total John Taolo Gaetsewe			727 370	792 436	716 585	98.5%	90.4%	(8 651)	84 502	9.6%
B	Richtersveld	NC061	49 553	48 606	26 263	53.0%	54.0%	-	22 343	46.0%
B	Nama Khoi	NC062	212 815	212 815	175 772	82.6%	82.6%	-	37 043	17.4%
B	Kamiesberg	NC064	32 161	31 862	30 140	93.7%	94.6%	-	1 722	5.4%
B	Hantam	NC065	67 954	68 393	70 376	103.6%	102.9%	(1 983)	-	(2.9%)
B	Karoo Hoogland	NC066	39 695	40 135	37 155	93.6%	92.6%	-	2 979	7.4%
B	Khai-Ma	NC067	49 680	50 422	39 096	78.7%	77.5%	-	11 325	22.5%
C	Namakwa	DC6	78 532	74 625	53 242	67.8%	71.3%	-	21 384	28.7%
Total Namakwa			530 390	526 857	432 044	81.5%	82.0%	(1 983)	96 796	18.0%
B	Ubuntu	NC071	74 842	74 842	62 091	83.0%	83.0%	-	12 751	17.0%
B	Umsobomvu	NC072	88 380	100 806	98 205	111.1%	97.4%	-	2 602	2.6%
B	Emthanjeni	NC073	186 372	181 290	166 979	89.6%	92.1%	-	14 311	7.9%
B	Kareeberg	NC074	43 186	43 186	35 158	81.4%	81.4%	-	8 027	18.6%
B	Renosterberg	NC075	36 417	36 417	25 374	69.7%	69.7%	-	11 043	30.3%
B	Thembellihle	NC076	44 878	45 932	49 841	111.1%	108.5%	(3 908)	-	(8.5%)
B	Siyathemba	NC077	68 662	62 573	74 533	108.6%	119.1%	(11 960)	-	(19.1%)
B	Siyancuma	NC078	116 055	116 055	125 336	108.0%	108.0%	(9 281)	-	(8.0%)
C	Pixley Ka Seme (Nc)	DC7	38 073	44 328	48 551	127.5%	109.5%	(4 224)	-	(9.5%)
Total Pixley ka Seme (NC)			696 864	705 429	686 068	98.5%	97.3%	(29 373)	48 733	2.7%
B	Mier	NC081	20 365	22 065	23 965	117.7%	108.6%	(1 900)	-	(8.6%)
B	!Kai! Karib	NC082	172 373	172 373	169 416	98.3%	98.3%	-	2 957	1.7%
B	//Khara Hais	NC083	465 434	461 635	472 034	101.4%	102.3%	(10 400)	-	(2.3%)
B	!Kheis	NC084	31 404	33 437	37 196	118.4%	111.2%	(3 759)	-	(11.2%)
B	Tsantsabane	NC085	139 691	139 691	105 683	75.7%	75.7%	-	34 008	24.3%
B	Kgatelopele	NC086	66 676	66 676	64 512	96.8%	96.8%	-	2 164	3.2%
C	Z. F Mgcawu	DC8	57 833	58 356	55 212	95.5%	94.6%	-	3 144	5.4%
Total Siyanda			953 776	954 232	928 018	97.3%	97.3%	(16 059)	42 273	2.7%
B	Sol Plaatje	NC091	1 510 719	1 544 849	1 511 266	100.0%	97.8%	-	33 583	2.2%
B	Dikgatlong	NC092	107 601	107 601	88 434	82.2%	82.2%	-	19 167	17.8%
B	Magareng	NC093	78 512	78 512	76 768	97.8%	97.8%	-	1 744	2.2%
B	Phokwane	NC094	192 026	192 026	167 799	87.4%	87.4%	-	24 227	12.6%
C	Frances Baard	DC9	99 479	99 840	101 132	101.7%	101.3%	(1 292)	-	(1.3%)
Total Frances Baard			1 988 337	2 022 827	1 945 400	97.8%	96.2%	(1 292)	78 720	3.8%
Total Northern Cape			4 896 737	5 001 782	4 708 114	96.1%	94.1%	(57 357)	351 025	5.9%

Over and underspending of municipalities as at 30 June 2014

		Main appropriation	Adjusted Budget	Year to date: 30 June 2014	Total Expenditure as % of main appropriation	Total Expenditure as % of adjusted budget	(Over)	Under	(Over)/Under as % of adjusted budget	
R thousands	Code									
WESTERN CAPE										
A	Cape Town	CPT	25 943 339	25 774 438	25 193 881	97.1%	97.7%	-	580 557	2.3%
Total Metros			25 943 339	25 774 438	25 193 881	97.1%	97.7%	-	580 557	2.3%
B	Matzikama	WC011	196 443	198 493	189 139	96.3%	95.3%	-	9 354	4.7%
B	Cederberg	WC012	166 237	175 397	167 929	101.0%	95.7%	-	7 468	4.3%
B	Bergrivier	WC013	203 161	205 528	208 602	102.7%	101.5%	(3 074)	-	(1.5%)
B	Saldanha Bay	WC014	690 089	677 532	654 341	94.8%	96.6%	-	23 190	3.4%
B	Swarthland	WC015	415 207	429 715	399 125	96.1%	92.9%	-	30 590	7.1%
C	West Coast	DC1	270 426	269 908	265 092	98.0%	98.2%	-	4 817	1.8%
Total West Coast			1 941 564	1 956 573	1 884 228	97.0%	96.3%	(3 074)	75 420	3.7%
B	Witzenberg	WC022	397 307	400 250	374 759	94.3%	93.6%	-	25 491	6.4%
B	Drakenstein	WC023	1 389 932	1 405 404	1 444 903	104.0%	102.8%	(39 499)	-	(2.8%)
B	Stellenbosch	WC024	1 002 529	1 033 726	1 022 857	102.0%	98.9%	-	10 869	1.1%
B	Breede Valley	WC025	674 631	690 750	656 270	97.3%	95.0%	-	34 480	5.0%
B	Langeberg	WC026	456 666	455 593	413 791	90.6%	90.8%	-	41 802	9.2%
C	Cape Winelands DM	DC2	325 453	346 353	334 574	102.8%	96.6%	-	11 779	3.4%
Total Cape Winelands			4 246 518	4 332 076	4 247 153	100.0%	98.0%	(39 499)	124 422	2.0%
B	Theewaterskloof	WC031	321 989	355 124	339 332	105.4%	95.6%	-	15 793	4.4%
B	Overstrand	WC032	746 724	744 735	741 488	99.3%	99.6%	-	3 247	0.4%
B	Cape Agulhas	WC033	227 882	231 808	210 357	92.3%	90.7%	-	21 451	9.3%
B	Swellendam	WC034	170 751	183 265	164 442	96.3%	89.7%	-	18 824	10.3%
C	Overberg	DC3	108 165	123 727	119 358	110.3%	96.5%	-	4 369	3.5%
Total Overberg			1 575 512	1 638 659	1 574 975	100.0%	96.1%	-	63 684	3.9%
B	Kannaland	WC041	98 901	112 080	81 158	82.1%	72.4%	-	30 922	27.6%
B	Hessequa	WC042	273 009	280 257	275 241	100.8%	98.2%	-	5 016	1.8%
B	Mossel Bay	WC043	713 166	736 664	705 165	98.9%	95.7%	-	31 498	4.3%
B	George	WC044	1 125 437	1 187 831	1 097 395	97.5%	92.4%	-	90 436	7.6%
B	Oudtshoorn	WC045	422 014	422 014	391 145	92.7%	92.7%	-	30 870	7.3%
B	Bitou	WC047	403 548	423 614	411 274	101.9%	97.1%	-	12 339	2.9%
B	Knysna	WC048	528 123	521 593	517 455	98.0%	99.2%	-	4 138	0.8%
C	Eden	DC4	176 403	274 692	184 059	104.3%	67.0%	-	90 633	33.0%
Total Eden			3 740 599	3 958 744	3 662 891	97.9%	92.5%	-	295 852	7.5%
B	Laingsburg	WC051	36 198	39 697	34 513	95.3%	86.9%	-	5 183	13.1%
B	Prince Albert	WC052	47 764	45 879	37 071	77.6%	80.8%	-	8 807	19.2%
B	Beaufort West	WC053	197 604	209 686	208 818	105.7%	99.6%	-	867	0.4%
C	Central Karoo	DC5	53 340	57 896	57 431	107.7%	99.2%	-	466	0.8%
Total Central Karoo			334 905	353 158	337 834	100.9%	95.7%	-	15 324	4.3%
Total Western Cape			37 782 437	38 013 648	36 900 963	97.7%	97.1%	(42 573)	1 155 258	2.9%
Total National			249 706 529	250 109 478	244 507 746	97.9%	97.8%	(6 742 639)	12 344 370	2.2%