REPORT TO PARLIAMENT

Over- and underspending of municipalities as at 30 June 2017

OCTOBER 2017

PURPOSE:

- To inform Parliament of municipalities' financial performance relating to overand under spending of their council's adopted adjustment budgets for the 2016/17 financial year ended 30 June 2017;
- 2. To highlight the trends in revenue with respect to over- and under collection for the 2016/17 financial year; and
- 3. To provide an update on the reforms and ongoing support initiatives being implemented to address the challenges in local government.

BACKGROUND:

- 4. The Municipal Budget Reporting Regulations (MBRR) is an integral part of the Municipal Finance Management Act, 2003 with the purpose of aligning municipal budgets to the requirements of the Constitution of the Republic of South Africa. Post the promulgation of the MBRR in 2009, municipalities has made significant progress in the implementation of the MBRR. This is evidenced with all municipalities tabling and adopting multi-year budgets that are informed by their Integrated Development Plans (IDP) and Spatial Development Framework (SDF). However, although all municipalities report on their monthly financial performance against their approved budgets, the accuracy and reliability of the information submitted and quarterly reporting on the service delivery performance still remains a challenge.
- 5. The National Treasury and respective provincial treasuries are required to conduct oversight over municipal budgets, financial performance (i.e. actual revenues and expenditure), compliance with the conditions of the Division of Revenue Act (DoRA), the financial position and cash flows of municipalities. The oversight and support responsibility of 240 municipalities have been delegated to the Provincial Treasuries, while National Treasury is responsible for 17 non-delegated municipalities, which include the eight metropolitan councils, eight secondary cities and one district council.
- 6. On a monthly basis, all municipalities are submitting their monthly financial reports to the Local Government Database. This reporting serves as an early warning mechanism for council and municipal officials to identify potential cash flow challenges and pro-actively implement corrective measures.
- On quarterly basis, the National Treasury prepares and publishes on it is website, a consolidated report on financial performance of all municipalities. This is part of compliance to the requirements of Sections 71 of the Municipal

Finance Management Act, 2003 (Act No. 56 of 2003) and 30(3) of the Division of Revenue Act, 2016 (Act No. 3 of 2016). The preliminary (unaudited) financial results of the fourth quarter ended 30 June 2017 were published on the National Treasury's website on 16 August 2017.

- 8. The preliminary financial results for the fourth quarter ended 30 June 2017 is presented on National Treasury website www.treasury.gov.za. The financial information allows stakeholders and users of this data to further analyse on the financial performance of municipalities.
- 9. This report includes the analysis for the 257 municipalities that was established post the 2016 Municipal Elections.

DISCUSSION:

10. The financial performance of municipalities as at 30 June 2017, relating to the over- and under expenditure is consolidated per province below. It should be noted that the information presented in this report is based on preliminary results as the auditing process conducted by the Auditor General was still underway at the time of reporting.

Expenditure Performance: Total Budget

11. Table 1 below shows the over- and under expenditure, aggregated per province, as at 30 June 2017.

	Main	Adjusted	Year to date: 30	Total	Total	(Over)	Under	(Over) as % of	Under as % of
	appropriation	Budget	June 2017	Expenditure as	Expenditure as			adjusted	adjusted
				% of main	% of adjusted			budget	budget
R thousands				appropriation	budget				
Summary per Province									
Eastern Cape	39 622 444	39 419 120	31 576 492	79.7%	80.1%	(23 013)	7 865 641	(0.1%)	20.0%
Free State	19 798 148	18 295 554	16 390 291	82.8%	89.6%	(1 055 401)	2 960 664	(5.8%)	16.2%
Gauteng	140 971 083	141 327 735	128 463 167	91.1%	90.9%	2	12 864 568	0	9.1%
Kw azulu-Natal	68 856 422	69 848 195	64 615 485	93.8%	92.5%	(459 890)	5 692 600	(0.7%)	8.1%
Limpopo	20 675 953	20 868 202	16 167 271	78.2%	77.5%	(125 372)	4 826 303	(0.6%)	23.1%
Mpumalanga	20 002 643	20 191 157	15 590 180	77.9%	77.2%	1	4 600 977	5	22.8%
North West	16 673 362	19 545 929	15 460 554	92.7%	79.1%		4 085 374	*	20.9%
Northern Cape	7 928 117	7 773 864	6 251 868	78.9%	80.4%	(95 777)	1 617 774	(1.2%)	20.8%
Western Cape	61 091 648	62 670 264	54 097 795	88.6%	86.3%	(6 803)	8 579 272	(0.0%)	13.7%
Total National	395 619 820	399 940 022	348 613 103	88.1%	87.2%	(1 766 257)	53 093 175	(0.4%)	13.3%
					Net	51 326	919		

- 12. The year-to-date total aggregated expenditure under spending was R53.1 billion; whereas the total aggregated overspending reported for the same period last year was R1.8 billion, constituting a net under spending of R51.3 billion. This is an increase of 20.8 per cent when compared to the net under spending R42.7 billion reported on previous year's corresponding period.
- 13. An increase in the adjustment budget was reported by six out of nine provinces. Eastern Cape, Free State and Northern Cape have reduced their adopted budgets by 0.51 per cent, 7.6 per cent, and 1.95 per cent respectively during the adjustment budget process. The total budgetary increase for all provinces is 1.1 per cent. This is marginally lower than the 1.4 percentage increase reported in the previous year.

- 14. Municipalities in North West increased their adjusted budgets by 17.2 per cent, whereas those in the Western Cape reported an increase of 0.25 per cent.
- 15. Municipalities in KwaZulu-Natal and Gauteng continued to perform better than those in other provinces when it comes to spending against their adjusted budgets with underspending of 8.1 per cent and 9.1 per cent, respectively.
- 16. Municipalities in Limpopo reported the highest levels of underspending at 23.1 per cent against their adjusted budgets, followed by Mpumalanga at 22.8 per cent. This is a cause for concern considering that both provinces are predominantly rural with significant backlogs in basic services.
- 17. Table 2 below shows the number of municipalities that have over- or under spent against their total adjustments budgets as at 30 June 2017.

Table 2: Analysis of over and under spending of total expenditure as at 30 June 2017 (Preliminary results)

		(Over)		Tai	rget		Under		Insufficient	
	More than	Between	Between	Between	Between	Between	Between	More than	Information	
	-15%	-15% and -10%	-5% and -10%	0% and -5%	0% and 5%	5% and 10%	15% and 10%	15%		
Summary per Province										
Eastern Cape	0	0	1	0	4	2	0	32	0	
Free State	3	1	0	0	1	2	2	14	0	
Gauteng	0	0	0	0	2	5	1	3	0	
Kw azulu-Natal	2	0	2	6	7	8	6	23	0	
Limpopo	0	1	0	0	1	0	4	21	0	
Mpumalanga	0	0	0	0	0	0	5	15	0	
North West	0	0	0	0	0	6	2	14	0	
Northern Cape	1	0	1	1	0	1	8	19	0	
Western Cape	0	0	1	11	2	2	9	15	0	
Total	6	2	5	8	17	26	37	156	0	

- a. Twenty five municipalities performed within a 5 per cent margin against their adjustments budget compared to the 29 municipalities in the previous year's corresponding period;
- b. Thirteen municipalities overspent their budget allocations by more than 5 per cent, of which 6 municipalities overspent their adjusted budgets by more than 15 per cent; and
- c. The total number of municipalities that underspent their total adjustment budgets by more than 5 per cent has decreased to 219, when compared to 235 municipalities reported for 2015/16 financial year. Of these municipalities, 26 underspent their adjustment budgets between 5 and 10 per cent, 37 underspent their adjustment budgets by between 10 and 15 per cent, and 156 underspent by more than 15 per cent.
- 18. It should be noted that the underspending of budgets does not translate into an equivalent amount of cash in the bank of the affected municipalities. Therefore, underspending should not be construed as indicative of an accumulation of cash in the bank. Underspending can be attributed to liquidity challenges that emanates from the adoption of unrealistic budgets (overstated revenue, understated expenses and inadequate planning), poor expenditure management and delays in the payment of creditors.

Expenditure Performance: Operating Budget

19. Table 3 below shows the over- and underspending of operating expenditure as at 30 June 2017 per province. The net underspending against their 2016/17 adjusted operating budgets was R36.9 billion.

Table 3 : Over and under spending of operating expenditure as at 30 June 2017 (Preliminary results)

	Main	Adjusted	Year to date: 30	Total	Total	(Over)	Under	(Over) as % of	Under as % o
	appropriation	Budget	June 2017	Expenditure as	Expenditure as			adjusted	adjusted
				% of main	% of adjusted			budget	budget
R thousands				appropriation	budget				
Summary per Province									
Eastern Cape	30 182 104	30 697 806	24 860 581	82.4%	81.0%	(107 158)	5 944 382	(0.3%)	19.4%
Free State	16 522 003	16 679 889	14 173 992	85.8%	85.0%	(383 997)	2 889 894	(2.3%)	17.3%
Gauteng	120 498 216	120 629 374	112 941 253	93.7%	93.6%	(5 819)	7 693 940	(0.0%)	6.4%
Kw azulu-Natal	55 039 803	55 626 043	52 501 501	95.4%	94.4%	(716 629)	3 841 170	(1.3%)	6.9%
Limpopo	14 862 094	14 828 026	11 987 201	80.7%	80.8%	(149 710)	2 990 535	(1.0%)	20.2%
Mpum alanga	16 639 684	16 761 901	13 163 780	79.1%	78.5%	-	3 598 121	8	21.5%
North West	14 245 803	16 555 013	13 325 262	93.5%	80.5%	-	3 229 751		19.5%
Northern Cape	6 672 681	6 686 909	5 492 829	82.3%	82.1%	(94 160)	1 288 240	(1.4%)	19.3%
Western Cape	51 433 699	52 626 055	45 756 024	89.0%	86.9%	(25 267)	6 895 298	(0.0%)	13.1%
Total National	326 096 087	331 091 016	294 202 425	90.2%	88.9%	(1 482 741)	38 371 331	(0.4%)	11.6%
					Net	36 888	591		

Source: National Treasury Local Government database

- 20. Compared to the previous financial year, an increase in underspending is reported in North West (50.5 per cent), Western Cape (36.3 per cent), Gauteng (32.6 per cent) and Eastern Cape (27.4 per cent). However, the following provinces reported a reduction in underspending: Limpopo (12.9 per cent), Northern Cape (9.5 per cent) and Mpumalanga (1.6 per cent).
- 21. It is clear that the risk of a cash flow crisis is imminent on municipalities incurring operational expenditure that exceeds revenue collected. Furthermore, overspending of budget allocations is reflective of weakness in internal controls and regarded as unauthorised expenditure. A stronger emphasis on generating operating surpluses is required to enable additional allocation to capital budget by way of increasing the own contributions to fund the capital budgets. This will only be achieved with the implementation of austerity measures, minimising operational inefficiencies and ensuring value for money with every Rand spent.
- 22. Table 4 below shows the number of municipalities that have over- or underspent their 2016/17 adjusted operating budget. It should be noted that over or underspending within 5 per cent of budget is regarded as on-target in respect of operating budgets.

Table 4: Analysis of over and under spending of operating expenditure as at 30 June 2017 (Preliminary results)

		(Over)		Tai	rget		Under		Insufficient
	More than	Between	Between	Between	Between	Between	Between	More than	Information
	-15%	-15% and -10%	-5% and -10%	0% and -5%	0% and 5%	5% and 10%	15% and 10%	15%	
Summary per Province									
Eastern Cape	0	1	0	1	3	2	3	29	0
Free State	2	0	0	2	2	3	2	12	0
Gauteng	U	U	V	1	3	3	2	2	U
Kwazulu-Natal	2	U	1	4	b	11	b	18	υ
Limpopo	1	0	0	1	2	2	5	16	0
Mpumalanga	0	0	0	0	0	1	5	14	0
North West	0	0	0	0	0	5	3	14	0
Northern Cape	1	1	0	0	1	1	8	19	0
Western Cape	1	0	1	1	1	4	10	12	U
Total	7	2	8	10	18	32	44	136	0

- a. The number of municipalities that are on-target is 28, having over- or underspent within a 5 per cent range of the adjusted operating budget, which is an increase from the 21 municipalities reported for the financial year ended 30 June 2016;
- A total of 212 municipalities underspent on their adjusted operating budgets by more than 5 per cent, with 136 municipalities underspending by more than 15 per cent; and
- c. Seven municipalities overspent their adjusted operating budgets by more than 15 per cent, and this is a significant reduction in number of municipalities when compared to 23 reported for the financial year 2015/16.

Expenditure Performance: Capital Budget

23. Table 5 below shows that municipalities spent a total of R54.4 billion or 78.3 per cent of the total adjusted capital budget of R68.8 billion. The net underspending against the 2016/17 adjusted capital budget was R14.4 billion, which is an increase when compared to net underspending of R13.3 billion reported for 2015/16 financial year.

	Main	Adjusted	Year to date: 30	Total	Total	(Over)	Under	(Over) as % of	Under as % of
	appropriation	Budget	June 2017	Expenditure as	Expenditure as			adjusted	adjusted
				% of main	% of adjusted			budget	budget
R thousands				appropriation	budget				
Summary per Province									
Eastern Cape	9 440 340	8 721 314	6 715 911	71.1%	77.0%	(48 101)	2 053 504	(0.6%)	23.5%
Free State	3 276 145	1 615 665	2 216 299	67.6%	137.2%	(1 067 423)	466 789	(66.1%)	28.9%
Gauteng	20 472 867	20 698 362	15 521 914	75.8%	75.0%	- 8	5 176 448	-	25.0%
Kwazulu-Natal	13 816 619	14 222 153	12 113 984	87.7%	85.2%	(129 807)	2 237 976	(0.9%)	15.7%
Limpopo	5 813 859	6 040 176	4 180 069	71.9%	69.2%	(22 834)	1 882 941	(0.4%)	31.2%
Mpumalanga	3 362 958	3 429 256	2 426 400	72.2%	70.8%	(28 419)	1 031 275	(0.8%)	30.1%
North West	2 427 559	2 990 916	2 135 292	88.0%	71.4%	(74 422)	930 045	(2.5%)	31.1%
Northern Cape	1 255 436	1 086 955	759 038	60.5%	69.8%	(18 973)	346 890	(1.7%)	31.9%
Western Cape	9 657 949	10 044 209	8 341 770	86.4%	83.1%	-	1 702 439		16.9%
Total National	69 523 733	68 849 006	54 410 678	78,3%	79.0%	(1 389 980)	15 828 308	(2.0%)	23.0%
					Net	14 438	328		

- 24. The main contributors to the underspending on the capital budgets as at 30 June 2017 were reported by municipalities in Gauteng (R5.1 billion), KwaZulu-Natal (R2.2 billion), Eastern Cape (R2.0 billion) and Limpopo (R1.9 billion).
- 25. Despite efforts by National Treasury and the respective provincial treasuries in assisting municipalities to improve their performance, through the initiatives that are discussed later in this report; underspending of capital budgets persists and is attributed to the following factors, among other:
 - a. Adoption of unrealistic budgets Municipalities continued to adopt budgets that are either not funded or inadequately funded from a cash flow position, resulting in the adoption of capital budgets that are not realistic. This has resulted in funding shortfalls during the implementation of projects which is placing pressure on the finances of these municipalities;
 - b. Increases in adjustments budgets Despite advising municipalities that they should not increase their capital budgets at mid-year to avoid underspending, municipalities in Gauteng, KwaZulu-Natal, Limpopo,

- Mpumalanga, North West and Western Cape increased their adjustments budgets and still underspent on their capital budgets at year end;
- c. Multi-year budgeting Although progress has been made in adopting multi-year budgets, municipalities continued to focus on single year budgeting instead of the medium term. This is despite a legal requirement for municipalities to do so. Also, the budget allocations by National and Provincial governments to municipalities are multi-year allocation in order to provide certainty with regard to future allocations;
- d. Weaknesses in supply chain management Often delays are caused by poor planning of capital projects, appointment of incompetent service providers resulting in poor workmanship and failure to meet project milestones, high occurrence of variation orders, costs overruns and litigation by aggrieved and unsuccessful applicants owing to the allegations of irregularities in the appointment of service providers and contractors:
- e. Social unrest Stopping the construction of infrastructure projects due to local communities demanding the hiring of locals in the implementation of projects. The high level of unemployment in the country has created a desperate situation in such a way that the unemployed are demanding jobs from on-site contractors and in other cases they even threaten the contactors with violence, hence the projects are stopped until the situation is returned to normality. Due to such incidents occurring unexpectedly, there is no certainty with respect of the timeline it takes to resolve such situations, hence the project implementation is being delayed;
- f. Poor project and contract management There is poor oversight over project implementation, especially multi-year infrastructure projects. In situations where the project implementation is behind the scheduled project timeline, municipalities are not taking corrective action timeously. In most cases there is insufficient contract management, as evidenced by the inability to implement punitive measures against recurrent underperformers and no termination of non-performing contracts as a last resort;
- g. Interference in governance Political principals interfering in administrative duties of senior management and Council decisions to abruptly suspend senior managers (heads of divisions) interrupts the implementation of key infrastructure projects leading to delays in completion of projects; and
- h. Failure to roll over unspent funds Poor cash flow management and submission of insufficient supporting documents for roll-over applications to the National Treasury (unspent conditional grants by end of the financial year) results in rejection of applications and this further delays the completion of infrastructure projects.
- 26. Table 6 below shows the number of municipalities per province that have over-, or underspent on their adjusted capital budgets. It should be noted that spending within 10 per cent of the budget is regarded as acceptable in respect of capital budgets, considering the various factors impacting on the performance of the capital budget.

Table 6: Analysis of over and under spending of capital expenditure as at 30 June 2017 (Preliminary results)

	(0	Over)		Tai	get		Un	der	Insufficient
	More than	Between	Between	Between	Between	Between	Between	More than	Information
	-15%	-15% and -10%	-5% and -10%	0% and -5%	0% and 5%	5% and 10%	15% and 10%	15%	
Summary per Province									
Eastern Cape	3	C	0	1	0	1	5	29	0
Free State	3	2	0	0	0	1	2	15	0
Gauteng	0	0	0	0	1	1	0	9	0
Kw azulu-Natal	5	0	0	1	2	6	10	30	0
Limpopo	1	0	0	2	1	0	0	22	1
Mpumalanga	2	0	0	0	0	1	2	15	0
North West	3	1	0	0	1	0	2	15	0
Northern Cape	3	1	1	2	1	3	1	19	0
Western Cape	0	0	0	0	3	3	4	20	0
Total	20	4	1	6	9	16	26	174	1

Source: National Treasury Local Government database

- 27. The following can be observed on table 6 above:
 - a. A total of 32 municipalities are considered to be on-target, having spent within 10 per cent of their adjusted capital budgets. This is a regress when compared to the 45 municipalities in the 2015/16 financial year;
 - b. The number of municipalities that underspent their adjusted capital budgets between 10 per cent and 15 per cent, is the same (26) as in the previous reporting period; and
 - c. Twenty municipalities overspent and 174 [2015/16: 181] underspent their adjusted budgets by more than 15 per cent.

Expenditure Performance: Conditional Grants

28. Table 7 below shows the total spending on conditional grants at 87.6 per cent of the transferred amount which is slightly less than spending level (89.3 per cent) reported in the previous financial year. The net underspending on conditional grants transferred to municipalities in 2016/17 was R3.7 billion, compared to the R14.4 billion underspending on capital budgets in the same period in the previous financial year.

Table 7: Aggregated conditional grant over and under spending as at 30 June 2017 (Preliminary results)

	Adjusted	Transfers	Year to date:	Total	Total	(Over)	Under	(Over) as % of	Under as %
	allocation		30 June 2017	Expenditure	Expenditure			Transfers	of Transfers
				as % of	as % of				
R thousands				Adjusted	Transfers				
Summary per Province									
Eastern Cape	4 961 676	4 943 547	4 295 506	86.6%	86.9%	(119 260)	767 301	(2.4%)	15.5%
Free State	1 342 472	1 330 303	1 077 181	80.2%	81.0%	(39 069)	292 191	(2.9%)	22.0%
Gauteng	3 771 060	3 625 584	3 344 228	88.7%	92.2%	(119 974)	401 329	(3.3%)	11.1%
Kw azulu-Natal	7 127 048	7 070 825	6 638 004	93.1%	93.9%	(124 857)	557 678	(1.8%)	7.9%
Limpopo	4 440 199	4 424 812	3 771 436	84.9%	85.2%	(56 265)	709 641	(1.3%)	16.0%
Mpumalanga	2 907 686	2 907 686	2 500 053	86.0%	86.0%	(43 775)	451 408	(1.5%)	15.5%
North West	2 548 274	2 548 274	1 891 997	74.2%	74.2%	(24 417)	680 695	(1.0%)	26.7%
Northern Cape	916 055	916 055	789 685	86.2%	86.2%	(7 508)	133 879	(0.8%)	14.6%
Western Cape	2 047 871	2 002 857	1 765 064	86.2%	88.1%	(47 206)	284 999	(2.4%)	14.2%
Totai	30 062 341	29 769 943	26 073 153	86.7%	87.6%	(582 330)	4 279 120	(2.0%)	14.4%
					Nett	3 696 7	90		

Source: National Treasury Local Government database

29. A major proportion of unspent conditional grants are earmarked for the construction of municipal infrastructure necessary for the provision of basic services to communities. The inability of municipalities to spend their conditional grants is hindering the reduction of infrastructure backlogs.

Table 8: Analysis of over and under spending of conditional grants as at 30 June 2017 (Preliminary results)

		(Over)		Tai	rget		Under		Insufficient
	More than	Between -15%	Between -5%	Between 0%	Between 0%	Between 5%	Between 15%	More than	Information
Count	-15%	and -10%	and -10%	and -5%	and 5%	and 10%	and 10%	15%	
Summary per Province				III IIIIIII		1115111			
Eastern Cape	3	2	0	8	4	5	4	10	3
Free State	4	0	1	4	3	3	0	8	0
Gauteng	1	0	1	1	3	0	1	4	0
Kw azulu-Natai	5	1	2	6	14	9	3	12	2
Limpopo	2	.0	1	1	2	5	4	12	0
Mpumalanga	0	0	1	2	4	2	2	7	2
North West	0	0	1	2	2	0	1	16	0
Northern Cape	1	1	1	3	7	4	3	11	0
Western Cape	3	1	2	3	3	6	4	7	1
Total	19	5	10	30	42	34	22	87	8

- 30. In relation to Table 8 above, the following observations can be made:
 - a. A total of 116 municipalities have over- or underspent their conditional grants by 10 per cent;
 - b. The number of municipalities that underspent on their conditional grants allocations by more than 10 per cent is 109 compared to 138 in the previous reporting period, with 87 municipalities underspending by more than 15 per cent; and
 - c. A total of 24 municipalities overspent on their conditional grant allocations, of which 19 municipalities over spend by more than 15 per cent.
- 31. Table 9 below shows the over- or under spending on adjusted conditional grant allocations for 2016/17 per grant.

Table 9: Over and under expenditure of the Conditional Grants as at 30 June 2017 (Preliminary results)

R thousands	Main allocation	Adjusted allocation	Transfers	Actual Expenditure by Municipalities	Exp as % of Adj allocation by Municipalities	Exp as % of Transfers by Municipalities	(Over)	Under	(Over) as % of Adjusted Allocation	Under as % of Adjusted Allocation
Per Grant										
Infrastructure Transfers	28 233 356	28 285 555	27 993 157	24 552 621			(22 962)	3 755 886	(0.1%)	
Municipal infrastructure grant	14 914 028	14 914 028	14 914 028	13 775 480		1	-	1 138 548		7.6%
Public transport network grant	5 592 691	5 592 691	5 592 691	4 905 041			•	687 650		
Integrated national electrification programme (municipal) grant	1 946 246	1 946 246	1 946 246				-	16 180		0.8%
Neighbourhood development partnership grant (capital grant)	577 090	624 000	624 000				*	229 823		36.8%
Rural roads assets management systems grant	101 514	106 803	95 419	76 697	71.8%	75.7%	6	30 106		28.2%
Municipal water infrastructure grant)7	-	22 952		-	(22 952)	-		
Municipal disaster recovery grant	140 000	140 000	140 000	132 484	94.6%	22.6%	-	7 516		
Integrated city development grant	266 805	266 805		187 125	70.1%		-	79 680	-	10.010
Regional bulk infrastructure grant	1 850 000	1 850 000	1 849 791	1 226 296	66.3%	82.6%	-	623 704		
Water services infrastructure grant	2 844 982	2 844 982	2 B30 982	1 902 302	66.9%	82.8%		942 680	-	33.1%
Capacity Building and Other Current Transfers	1 776 786	1 776 788	1 776 786	1 520 532	85.6%	85.0%	(1 924)	268 177	(0.1%)	
Local government financial management grant	465 264	465 264	465 264	431 339	92.7%	94.1%		33 925		7.3%
Municipal systems improvement grant				401	Ti-		(401)	-		
Expanded public works programme integrated grant for	663 991	663 991	663 991	665 224	100.2%	88.6%	(1 233)	-	(0.2%)	
Infrastructure skills development grant	130 471	130 471	130 471	99 793	3 76.5%	68.3%	-	30 678		23.5%
Energy efficiency and demand side management grant	185 625	185 625	185 625	130 984	70.6%	77.0%	-	54 641		29.4%
Water services operating subsidy grant		38	1.5	290		- 7	(290)			
Municipal demarcation transition grant	213 360	213 360	213 360	192 50	90.2%	63.0%		20 859		9.8%
Total	30 010 142	30 062 341	29 769 943	26 073 153	86.7%	82.4%	(24 876)	4 014 063	(0.1%)	13.4%
Per Province							*****	700 000	(0.500)	40.00
Eastern Cape	4 863 646	4 961 676	4 943 547				(125 883)	792 053	(2.5%)	
Free State	1 341 829	1 342 472	1 330 303				(38 750)	304 042	(2.9%)	
Gauteng	3 796 764	3 771 060	3 625 584				(55 228)	482 059	(1.5%)	
Kwazulu-Natal	7 087 031	7 127 048	7 070 825				(98 805)	587 849	(1.4%)	
Limpopo	4 596 317	4 440 199	4 424 812				(79 612)	748 375	(1.8%)	
Mpumalanga	2 955 329	2 907 686	2 907 686				(43 775)	451 408	(1.5%)	
North West	2 470 035	2 548 274	2 548 274			31	(24 417)	680 695		
Northern Cape	877 676	916 055	916 055	789 68			(7 508)	133 879	, ,	
Western Cape	2 021 515	2 047 871	2 002 857				(47 206)	330 013		
Total	30 010 142	30 062 341	29 769 943	26 073 153	86.79	6 82.4%	(521 184)	4 510 371	(1.7%)	15.0%

- 32. For the financial year ended 30 June 2017, actual spending by municipalities was R26.1 billion or 82.4 per cent of the total transferred conditional grants allocations of R29.8 billion. Municipalities reported a net underspending at 13.4 per cent, amounting to R4 billion as at 30 June 2017.
- 33. The following grants were overspent as at 30 June 2017: Municipal Water Infrastructure Grant (R23 million), Municipal Systems Improvement Grant (R401 thousand), Expanded Public Works Programme grant (R1.2 million) and Water Service Operating Subsidy Grant (R290 thousand).
- 34. Overspending of conditional grants can be attributed to inaccurate reporting of financial results, insufficient allocations of budgets and poor project planning.
- 35. Table 10 below provides a summary of over- and underspending by all municipalities as at 30 June 2017.

Table 10: Summarised over and under spending by municipalities as at 30 June 2017

	Main	Adjusted	Year to date:	Total	Total	(Over)	Under	Nett
	appropriation	Budget	30 June 2017	Expenditure	Expenditure			
				as % of main	as % of			
R thousands				appropriation	adjusted			
Operating Ex penditure	326 096 087	331 091 016	294 202 425	90.2%	88.9%	(1 482 741)	38 371 331	36 888 591
Capital Expenditure	69 523 733	68 849 006	54 410 678	78.3%	79.0%	(1 389 980)	15 828 308	14 438 328
Total expenditure	395 619 820	399 940 022	348 613 103	88.1%	87.2%	(2 872 720)	54 199 639	51 326 919
of which								
Conditional grants Spaending	30 062 341	29 769 943	26 073 153	86.7%	87.6%	(582 330)	4 279 120	3 696 790

Source: National Treasury Local Government Database

Operating Budgets

The total net underspending against the adjusted operating budget was R36.9 billion which represents 11.1 per cent of the total adjusted budget. When broken down further:

- Aggregated overspending against the operating adjusted budget by municipalities was R1.4 billion or 0.45 per cent; and
- Aggregated underspending against the adjusted operating budget was R38.4 billion or 11.6 per cent.

Capital budgets

The total aggregated net underspending against the adjusted capital budget was R14.4 billion or 21.1 per cent of total adjusted budget. When broken down further:

- Aggregated overspending was R1.4 billion or 2 per cent of the total adjusted budget; and
- Total underspending on against the adjusted budget was R15.8 billion, representing 23 per cent of the total adjusted budget.

Conditional Grants

Aggregated total net underperformance was R3.7 billion which is 12.4 per cent of the adjusted budget. When broken down further:

- Total overspending on conditional grant allocations was R582 million or 1.96 per cent; and
- Municipalities underspent their conditional grants allocations by R4.2 billion or 14.4 per cent.

'Hockey stick' phenomenon (the June Spike)

36. Figure 1 below illustrates the year-on-year comparison of monthly capital expenditure for local government over the past four financial years, i.e. 2013/14, 2014/15, 2015/16 and 2016/17.



Figure 1: Monthly capital expenditure

- It should be noted that municipalities keeps a portion of capital budget allocations as a retainer until a capital project has been completed in order to ensure there are no defects and projects are fully completed as per their specifications. Often project implementation is hurried in the last quarter of the financial year to avoid the rollover of unspent grants and it contributes to the hockey stick phenomenon or 'June Spike' in capital expenditure.
- Another contributor to the 'June Spike' is the practice by municipalities to pay the bulk of the money to contractors in the last quarter of the financial year to manage their cash available and serves as an incentive for contractors not to abandon the projects prior to its completion.
- Capital spending levels of below 45 per cent at mid-year is more likely to result in underspending of the adjusted capital budget by end of the financial year. The high level of under spending is prevalent in municipalities located in provinces that are predominantly rural. This is very concerning as it indicates either weakness in the ability of municipalities to compile credible budgets, or to effectively manage the implementation of their infrastructure programs.
- 40. Municipalities should implement stringent contract management and enforce punitive clauses against underperforming contractors or those delivering substandard outputs.
- 41. As at 30 June 2017, an aggregated R6.8 billion has been under spent by metropolitan municipalities when implementing their capital budgets. The City of Johannesburg is the major contributor to underspending amongst all the metropolitan municipalities and reported an underspending of R2.6 billion which is 26.4 per cent of their total adjusted capital budget of R9.9 billion.

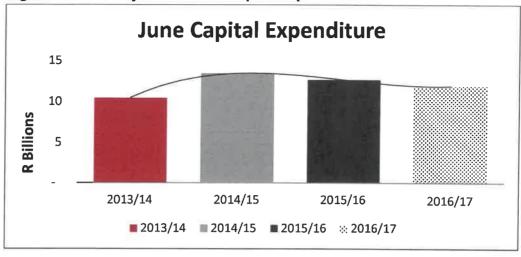


Figure 2: Year-on-year trend on capital expenditure

42. Figure 2 above shows a declining trend of the June Spike, between the financial years 2013/14 to 2016/17, an indication that municipalities have put measures in place to address the 'Hockey Stick' occurrence. Despite the declining trend, it should however be noted that expenditure in June 2017 is still significantly higher the June 2014.

Revenue Performance

Over - and Under Collection of Revenue

- 43. Table 11 below shows that municipalities achieved an aggregate collection of 91.2 per cent against the aggregated adjusted budget of R394.1 billion in 2016/17. This is a marginal decline when compared to the 93 per cent reported for financial year 2015/16.
- 44. For the financial year ended 30 June 2017, the total aggregated under collection amounted to R36.6 billion, whereas the aggregate over collection for the same period was R1.8 billion. This resulted in a net under collection of R34.8 billion as at 30 June 2017.

	Main	Adjusted	Year to date: 30	Total Revenue	Total Revenue	(Over)	Under	(Over) as % of	Under as % of
	appropriation	Budget	June 2017	as % of main	as % of			adjusted	adjusted
				appropriation	adjusted			budget	budget
R thousands					budget			_	-
Summary per Province									
Eastern Cape	39 203 827	37 478 387	31 274 266	79.8%	83.4%	(105 803)	6 309 925	(0.3%)	16.8%
Free State	19 668 168	18 077 284	16 949 403	86.2%	93.8%	(280 554)	1 408 434	(1.6%)	7.8%
Gauteng	142 827 992	141 732 812	130 568 074	91.4%	92.1%	-	11 164 738		7.9%
Kwazulu-Natal	68 763 534	69 761 045	65 413 861	95.1%	93.8%	(261 938)	4 609 122	(0.4%)	6.6%
Limpopo	20 775 018	20 384 223	16 849 209	81.1%	82.7%	(111 240)	3 646 253	(0.5%)	17.9%
Mpumalanga	18 957 436	18 735 187	16 164 814	85.3%	86.3%	(61 163)	2 631 536	(0.3%)	14.0%
North West	16 043 754	18 528 202	16 263 492	101.4%	87.8%	(306 816)	2 571 527	(1.7%)	13.9%
Northern Cape	7 732 719	7 385 469	7 245 553	93.7%	98.1%	(639 386)	779 302	(8.7%)	10.6%
Western Cape	60 066 998	62 045 054	58 639 368	97.6%	94.5%	(54 091)	3 459 777	(0.1%)	5.6%
Total National	394 039 446	394 127 662	359 368 040	91.2%	91.2%	(1 820 991)	36 580 613	(0.5%)	9.3%
					Net	34 759	322		

- 45. In aggregate, municipalities in the Eastern Cape, Free State, Gauteng, Limpopo, Mpumalanga and Northern Cape reduced their total budgets during the 2016/17 adjustments budget process.
- 46. Municipalities increased their adopted revenue budgets by 0.02 per cent to R394.1 billion during the adjustment budget process.
- 47. Table 12 below shows the number of municipalities that have over- or under collected on their total adjusted budgets for the 2016/17 financial year. It should be noted that over or under collection of revenue within 5 per cent of budget is regarded as on-target.

Table 12: Analysis of over and under collection of revenue of total budget as at 30 June 2017 (Preliminary results)

		(Over)		Tai	get		Under		Insufficient
	More than	Between -	Between	Between	Between	Between	Between	More than	Information
Count	-15%	15% and -10%	-5% and -10%	0% and -5%	0% and 5%	5% and 10%	15% and 10%	15%	
Summary per Province									
Eastern Cape	1	0	0	2	5	5	7	19	0
Free State	4	0	0	4	4	1	1	9	0
Gauteng	0	0	0	0	2	6	1	2	0
Kw azulu-Natal	2	1	0	8	12	10	6	15	0
Limpopo	0	0	2	0	1	4	6	14	0
Mpumalanga	0	1	0	0	6	2	2	9	0
North West	1	2	0	2	1	1	7	8	0
Northern Cape	5	0	1	0	2	7	4	12	0
Western Cape	1	0	1	1	7	7	7	6	0
Total	14	4	4	17	40	43	41	94	0

Source: National Treasury Local Government Database

- A total of 57 municipalities were on target with the collection of their revenue, having over- or under collected within 5 per cent range of their adjusted total budgets;
- b. A total of 22 municipalities over collected on their adjusted budget by more than 5 per cent and 14 municipalities in this category over collected by more than 15 per cent:
- c. There is a significant decline in the number of municipalities that under collected on their adjustments budget by 5 per cent; from 195 to 178 reported for 2016/17; and
- d. Of the 178 municipalities that under collected their revenue, 43 under collected between 5 and 10 per cent of their adjustments budget, 41 between 10 and 15 per cent and 94 by more than 15 per cent.

Revenue Performance: Operational Budget

48. Table 13 below table shows the over- and under collection of operating revenue as at 30 June 2017.

Table 13 : Over and under collection of operating revenue as at 30 June 2017 (Preliminary results)

	Main	Adjusted	Year to date: 30	Total Revenue	Total Revenue	(Over)	Under	(Over) as % of	Under as % of
	appropriation	Budget	June 2017	as % of main	as % of			adjusted	adjusted
				appropriation	adjusted			budget	budget
R thousands					budget				
Summary per Province									
Eastern Cape	29 763 487	28 757 073	24 558 354	82.5%	85.4%	(132 886)	4 331 605	(0.5%)	15.1%
Free State	16 392 024	16 461 618	14 733 104	89.9%	89.5%	(234 786)	1 963 300	(1.4%)	11.9%
Gauteng	122 355 125	121 034 450	115 046 161	94.0%	95.1%	24	5 988 290	3	4.9%
Kw azulu-Natal	54 946 915	55 538 892	53 299 877	97.0%	96.0%	(520 305)	2 759 320	(0.9%)	5.0%
Limpopo	14 961 159	14 344 047	12 669 140	84.7%	88.3%	(157 836)	1 832 743	(1.1%)	12.8%
Mpumalanga	15 594 478	15 305 931	13 738 414	88.1%	89.8%	(125 100)	1 692 617	(0.8%)	11.1%
North West	13 616 195	15 537 287	14 128 199	103.8%	90.9%	(257 832)	1 666 919	(1.7%)	10.7%
Northern Cape	6 477 282	6 298 513	6 486 514	100.1%	103.0%	(697 360)	509 359	(11.1%)	8,1%
Western Cape	50 409 048	52 000 845	50 297 598	99,8%	96.7%	(74 645)	1 777 892	(0.1%)	3.4%
Total National	324 515 714	325 278 656	304 957 363	94.0%	93.8%	(2 200 750)	22 522 044	(0.7%)	6,9%
					Net	20 321 2	294		

Source: National Treasury Local Government Database

- 49. The aggregated figures indicate a reduction in the over collection of revenue by 0.7 per cent or R2.2 billion and an under collection thereof by 6.9 per cent or R22.5 billion at 30 June 2017. Municipalities in Eastern Cape, Limpopo, Free State and Mpumalanga reported the highest level of under collection of their adjusted budgets.
- 50. The net under collection of operating revenue for the 2016/17 financial year is R20.3 billion, which is significantly higher than the R12.9 billion net under collection reported in the 2015/16 financial year. The main factor for the higher level of under collection is the adoption of unrealistic budgets with overstated revenue projections.
- 51. Table 14 below shows the number of municipalities that over- or under collected on their adjusted budgets for 2016/17:

Table 14 : Analysis of over and under collection of operating revenue as at 30 June 2017 (Preliminary results)

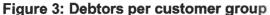
		(Over)		Tas	rget		Under		Insufficient
	More than	Between	Between	Between	Between	Between	Between	More than	Information
Count	-15%	-15% and -10%	-5% and -10%	0% and -5%	0% and 5%	5% and 10%	15% and 10%	15%	
Summary per Province									
Eastern Cape	1	1	2	3	4	8	4	16	0
Free State	4	1	0	2	4	5	1	6	0
Gauteng	0	0	0	0	5	3	3	0	0
Kwazulu-Natal	3	0	3	10	13	12	6	7	0
Limpopo	1	1	1	1	2	7	5	9	0
Mpumalanga	1	0	1	2	6	0	4	6	0
North West	3	0	0	2	4	1	6	6	0
Northern Cape	5	1	1	0	4	8	2	10	0
Western Cape	1	0	1	2	10	8	4	4	0
Total	19	4	9	22	52	52	35	64	0

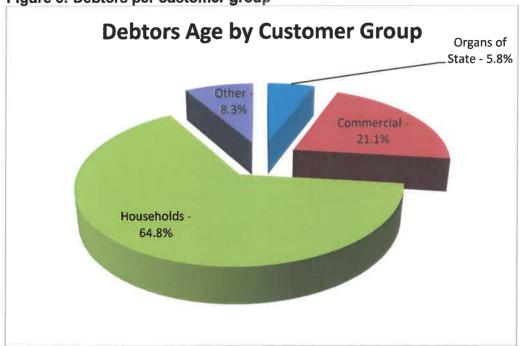
- A total of 74 municipalities over or under collected their revenue within a 5 per cent range of their adjusted revenue budgets; compared to the 82 municipalities reported for the 2015/16 financial year;
- b. Out of the 151 municipalities that under collected more than 5 per cent of their adjusted operating revenue budgets, 64 under collected by more than 15 per cent; and
- c. 32 municipalities over collected on their adjusted operating budget by more than 5 per cent, with 19 municipalities over collecting by more than 15 per cent which can be attributed to the collection of historical debt.

- 52. Poor performance on revenue management might be the result of the following, amongst other factors:
 - Unrealistic revenue estimates There is a tendency for councils to prepare
 over optimistic budgets so as to get community support during the public
 participation (consultation) processes. This makes it exceedingly difficult
 for municipalities to realise their revenue projections and directly impacts
 negatively on liquidity and cash position of the affected municipalities. In
 addition, lack of functional integration, limited accountability, weak
 municipal leadership, weaknesses in billing, faulty metering and
 challenging governance arrangements are among the contributing factors
 to municipal revenue management inefficiencies;
 - Poor implementation of debt collection and credit control policies An increasing number of municipalities adopted stringent controls over debtors and commenced with the implementation of debtor recovery plan. This includes the following corrective measures, among others: termination of electricity supply to defaulters, the appointment of debt recovery agents for older debts, introduction of incentive scheme offering discounts on payment of municipal account in arrears accounts certain category of debtors while a stringent policy on defaulters is enforced. Despite the implementation of these strategies, outstanding consumer debtors are increasing at an alarming rate. This is reflective of such efforts not yielding the desired results.
 - Illegal electricity connections Municipalities are losing a significant amount of revenue through electricity theft. This remains a serious challenge as customers whose service was terminated, reconnects illegally to the electricity grid. Another common act involves the tampering with the electricity meters to reduce the quantities of units consumed in order to pay less for electricity usage. This is complex matter as evidence shows that such act of criminality also involves municipal employees working at electricity department;
 - Distribution losses due to ageing infrastructure A high number of municipalities are experiencing water and electricity losses due to abrupt pipe bursts and electricity outages. In spite of the ageing infrastructure, municipalities continued to appropriate inadequate budget allocations for repairs and maintenance and renewal of existing infrastructure; and
 - Weaknesses in implementation of Indigent Policy A large number of municipalities are not properly profiling indigent households that are included in their indigent register. This has resulted in the provision of Free Basic Services to beneficiaries that are not eligible to the benefits due to earning income that is higher than the targeted group (household income equals to combined government pensions of R2300 per month per household). Another cause for under-collection is where council, ignore their financial realities and adopt an indigent policy that exceeds the minimum benefit prescribed by National Government Policy on Free Basic Services (i.e. 6 kl water and 50kw/h electricity) per households per month.

Under collection of revenue versus the Debtors' Book

53. As shown in Table 15 below, total debtors as at 30 June 2017 amounted to R128.3 billion.





54. Figure 3 above illustrates that household debtors (R83.1 billion) continues the most at 64.8 per cent to the total debtors. An amount of R7.4 billion is being owed by government departments, representing 5.8 per cent of total outstanding debtors.

	0 - 30 Da	ys	31 - 60 Da	ys	61 - 90 Day	ye	Over 90 D	lays	Total		Actual Bad	Debts	Impairment	t -Bad
				-							Written Off to	Debtors	Debts Ito Co	oundi
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange												- 1		
Transactions - Water	3 356 683	8.9%	1 513 125	4.0%	1 391 246	3.7%	31 608 287	83.5%	37 869 341	29.5%	397 562	1.1%	3 741 789	9.9
Trade and Other Receivables from Exchange														
Transactions - Electricity	5 667 251	31.3%	1 356 780	7.5%	790 794	4.4%	10 271 080	56.8%	18 085 904	14.1%	322 537	1.8%	1 410 806	7.8
Receivables from Non-exchange Transactions -														
Property Rates	3 227 254	12.5%	966 623	3,7%	728 693	2.8%	20 956 777	81.0%	25 879 347	20.2%	218 982	0.9%	3 383 787	13.19
Receivables from Exchange Transactions -														
Waste Water Management	1 162 077	9.3%	493 070	3,9%	463 149	3.7%	10 410 057	83.1%	12 528 353	9.8%	142 143	1.1%	933 884	7.5
Receivables from Exchange Transactions -														
Waste Management	755 503	7.5%	336 795	3.3%	337 055	3.3%	8 647 117	85.8%	10 076 470	7.9%	127 523	1.3%	779 130	7.79
Receivables from Exchange Transactions -														
Property Rental Debtors	97 846	4.5%	37 150	1.7%	33 945	1.6%	2 016 238	92.3%	2 185 179	1.7%	3 824	0.2%	184 217	B.49
Interest on Arrear Debtor Accounts	453 555	3.5%	291 610	2.2%	423 338	3.2%	11 888 134	91.1%	13 056 637	10.2%	186 415	1.4%	676 483	5.25
Recoverable unauthorised, irregular or fruitless														
and wasteful Expenditure							0	100.0%	0		4 172			
Other	543 737	6.3%	255 742	3.0%	172 814	2.0%	7 695 230	88,8%	8 667 522	6.8%	317 152	3.7%	991 633	11.45
Total	15 263 906	11.9%	5 250 894	4.1%	4 341 033	3.4%	103 492 921	80.6%	128 348 754	100.0%	1 720 310	1.3%	12 101 728	9.49
Debtors Age Analysis By Customer Group														
Organs of State	892 631	12.1%	306 566	4.1%	334 353	4.5%	5 875 271	79.3%	7 408 822	5.8%	14 508	0.2%	687 332	9.35
Commercial	6 907 381	25.5%	1 568 720	5.8%	1 114 798	4.1%	17 545 687	64.7%	27 136 585	21.1%	2 365 007	8.7%	1 599 669	5.99
Households	6 876 199	8.3%	3 015 011	3.6%	2 722 035	3.3%	70 536 287	84.8%	83 149 531	64.8%	809 235	1.0%	9 296 486	11.25
Other	587 695	5.5%	360 597	3.4%	169 847	1.6%	9 535 676	89.5%	10 653 815	8.3%	(1 468 440)	(13.8%)	518 241	4.99
Total	15 263 906	11.9%	5 250 894	4.1%	4 341 033	3.4%	103 492 921	80.6%	128 348 754	100.0%	1 720 310	1.3%	12 101 728	9.49

55. It should be noted that not all the outstanding debt is realistically collectable as these amounts are inclusive of debt older than 90 days, interest on arrears and other recoveries.

- 56. The under collection of billed revenue has a direct bearing on the cash and liquidity position of municipalities considering that expenditure projections are based on the level of revenue collection. Outstanding debt has increased by 13 per cent to R128.3 billion when compared to the same period in the previous financial year (2015/16: R113.5 billion).
- 57. It should also be noted that the following has an impact on the collection of revenue:
 - The economic slowdown contributing to increase in job losses which is more acute in mining towns impacts negatively on the ability of households to pay for municipal services;
 - b. A substantial hike in the prices of basic municipal services is making tariff increases unaffordable and increase the non-payment for services; and
 - c. Traditionally, electricity has been the highest revenue generator for municipalities. However, the increase in the number of households and businesses opting for alternative sources of energy such as solar panel and gas is impacting negatively on the generation of electricity revenue.
- 58. The credibility of debtors and creditors information submitted in terms of Section 71 of the MFMA are not reliable, particularly in the following areas:
 - Creditors are understated (R43.8 billion);
 - Net debtors are overstated (R24.9 billion);
 - Actual cash flow is often reported as billings; and
 - There is no correlation between the consumer collection rate (which is reported as high in most cases) and outstanding debtors (which is increasing at an alarming rate instead of decreasing as would be expected when the collection rate is high).

National Treasury's responses to improve municipal performance

59. The National Treasury has established a number of initiatives to strengthen the performance of municipalities:

a. Funded municipal budgets

The National Treasury has institutionalised two annual strategic engagements to improve and strengthen the quality and oversight of municipal performance. The first engagement is the mid-year budget and performance assessment, while the municipal budget and benchmark and the engagement interrogates the tabled Medium-term Revenue and Expenditure Frameworks as informed by the broader municipal planning and development framework.

In additional to the annual budget circulars to provide guidelines to municipalities on the preparation of their annual budgets, a Budget Assessment Methodology and Funding Assessment Tool has been developed by the National Treasury to provide a consistent and reliable method across National and Provincial Treasuries to verify the funding compliance as defined in the MFMA Funding Compliance Guideline dated 10 March 2008. The tool is used to assess if both the draft (tabled) and adopted budget are funded.

Figure 4: Funded / Unfunded Municipal Budgets **National** 300 250 200 150 100 50 0 2014/15 2013/14 2013/14 2014/15 2015/16 2015/16 2016/17 2016/17 2017/18 2017/18 Tabled Adopted Tabled Adopted Tabled Adopted Tabled Adopted Tabled Adopted budget Undetermined 14 14 14 15 15 37 25 14 Unfunded 102 88 95 71 96 70 92 69 118 81 Eunded with risk 1 1 4 5 4 5 7 10 0 0 ■ Funded 140 154 144 166 142 167 121 153 145

As shown in figure 4 below, some progress have been made since 2013/14 to ensure that funded budgets are adopted by municipalities.

b. The Municipal Financial Sustainability Challenges

There is a group of municipalities that have liquidity challenges and are failing at effectively delivering services, billing for services and collecting the revenue due; consequently outstanding debtors are increasing and they are not able to maintain positive cash flows to pay creditors within the thirty days timeframe as legally prescribed.

Contributing to municipal failures is the skills deficit, organisational structure challenges and non-permanent incumbents in critical positions that have led to the widespread municipal financial instability. Provincial interventions in terms of section 139 of the Constitution as well as isolated attempts to assist have not necessarily yielded the desired outcomes.

In order to address the "culture of non-payment" it is imperative that the broader scope of remedial action required is recognised and that all spheres of government are informed of their required contribution to the rehabilitation process. Therefore, a multi-pronged approach that includes addressing operational inefficiencies, incompetence and governance failures are required to ensure sound fiscal discipline.

The Budget Council at its meeting held on 14 July 2017 endorsed that a holistic approach to improving financial management and sustainability

should be implemented by Government (Department of Cooperative Government, National Treasury, the South African Local Government Association and all appropriate role players in the space of Local Government).

National Treasury also supports the decision of state owned entities and municipalities to implement their credit control initiatives as this is sound business practice and the only leverage that they have at their disposal to collect outstanding revenue.

c. mSCOA

While significant progress has been made with reporting in terms of the Municipal Finance Management Act (MFMA) and its Regulations, there are still several challenges with the quality, reliability and overall credibility of municipal information.

In response to this challenge, the National Treasury commissioned the development of a standardised classification framework for local government. Phases 1 to 3 of mSCOA focussed on the research into and development of a standard classification framework for municipalities, and the drafting and gazetting of the Regulations and required stakeholder consultation in this regard. The Minister of Finance approved publication of the Municipal Regulation on a Standard Chart of Accounts (Notice No. 37577) on 22 April 2014. Phase four of mSCOA focussed on piloting and change management and concluded on 31 March 2017.

mSCOA has been by far the biggest reform in the history of Local Government. It is not only a standard financial classification system at a transactional level across all 257 municipalities, but also a business reform that affects every part of the operations of a municipality. The Regulation provided for a three-year preparation and readiness window and all 257 municipalities had to be compliant to the mSCOA classification framework by 1 July 2017.

This means that municipalities should have been able to transact and report in mSCOA and that planning and reporting integrate seamlessly across the accountability cycle by 01 July 2017.

However, experience has shown that this may take up to two or three budget cycles to achieve. *m*SCOA will undoubtedly bring about higher levels of accountability, transparency and overall governance within the entire local government system. Phase 5 of the *m*SCOA project is supporting provincial treasuries and municipalities to achieve this.

d. City Support and Neighbourhood Development Programmes Cities are the growth engines of the SA economy. However, the spatial fragmentation within Cities as a result of Apartheid planning policies imposes huge costs on public investment and service delivery.

The importance of urban spatial transformation has been recognised by the National Development Plan, the Integrated Urban Development Framework, Treasury's Budget Policy Statements as well as Department of Planning, Monitoring and Evaluation's Mandate Papers over the last two years. Urban spatial transformation is a fundamental outcome in the chain of outcomes leading towards inclusive economic growth.

The National Treasury has been working with metros and secondary cities towards an outcomes-based approach for spatial transformation and inclusive economic growth. The annual Built Environment Performance Plans (BEPPS) of metros identify and prioritise catalytic development programmes for a number of spatially targeted areas based on a spatial targeting tool (the Urban Network Strategy) provided to cities by Treasury.

The programmes consist of precinct plans (including precinct development targets, land use plans, land use budgets and intergovernmental project pipelines - public transport, subsidised housing, community facilities) aimed at catalysing private investment (retail, commercial, light industrial and bonded housing) in the targeted areas.

e. Cities Infrastructure Delivery Management System (CIDMS)

The National Treasury has, in partnership with the Cities of eThekwini, Cape Town and Johannesburg, developed a CIDMS toolkit that will provide an integrated system to:

- Identify infrastructure needs, risks and opportunities;
- Develop optimised asset lifecycles;
- Appraise investment options;
- Procure and deliver on infrastructure needs; and
- Establish a sustainable asset management system.

The system has been specifically tailored for the South African metropolitan environment ad fully supports the urban spatial transformation agenda. The Cities IDMS will focus on improved service delivery as a key point of departure so that it is able to offer a balanced approach to enhancing the level and effectiveness of infrastructure spending. It will assist cities to optimise performance right across the urban infrastructure value chain to achieve city strategic objectives and desired outcomes.

CONCLUSION:

- 60. The increase in creditors is indicative of liquidity and cash challenges faced by municipalities; in many instances municipalities are spending more than they generate (collect) resulting in increased outstanding creditors. According to the S71 results for Quarter 4 of 2016/17, 97 municipalities did not have sufficient cash and investments in the bank to pay their creditors / salaries on 30 June 2017.
- 61. The slow payment of outstanding creditors by municipalities and non-responsiveness by municipalities impacts negatively on the business operations of suppliers and contractors; this in turn contributes towards the higher pricing of goods and services where suppliers and contractors compensate for additional risk. It is also noted that municipalities are not up to date with payment of their accounts for Eskom and the Water Boards.

- 62. MFMA Circular No. 82 (dated March 2016), requested municipalities to adopt cost containment measures as part of their budget. However, very few municipalities have done this and it is clear that insufficient effort is being made to ensure that public resources are used effectively, efficiently, economically and in the best interests of the local community. Going forward, the National and Provincial Treasuries will focus in ensuring these measures are implemented as per the Cabinet directive.
- 63. An incorrect conclusion is often drawn that the smaller municipalities (especially in rural areas) find themselves in financial distress because they are 'non-viable' (no revenue base). However, National Treasury's research, backed-up strongly by the Auditor-General's audit findings, indicates that failures in governance, financial management and administration are the primary causes of financial distress municipalities finding themselves in financial difficulties of which contributing factors include weak management practices and processes.
- 64. It is widely acknowledged that the key "game changers" required to address municipal financial performance failures are funded budgets, revenue management, mSCOA, asset management, Supply Chain Management and favourable audit outcomes.

Annexure B: Total Expenditure

AGGREGRATED BUDGETS OF TOTAL EXPENDITURE AS AT 30 JUNE 2017 (Preliminary results)

			Main appropriation	Adjusted Budget	Year to date: 30 June 2017	Total Expenditure as % of main	% of adjusted	(Over)	Under	(Over) as % of adjusted budget	Under as % of adjusted budget
L	R thousands	Code				appropriation	budget				
	EASTERN CAPE										
A	Buffalo City	BUF	1 558 134	1 491 448	1 190 451	76.4%	79.8%		300 997		20.2%
A	Nelson Mandela Bay	NMA:	1 416 400	1 552 012	1 296 936	91.6%	83.6%		255 076		16.4%
В	Dr Beyers Naude	EC101	99 309	99 309	19 984	20.1%	20.1%	6	79 325		79.9%
В	Blue Crane Route	EC102	33 196	20 631	15 854	47.8%	76.8%		4777		23.2%
В	Makana	EC104	170 043	43 168	16 017	9.4%	37.1%	*	27 151	9	62.9%
В	Ndlambe	EC105	37 285	42 335	33 514	89.9%	79.2%		8 821	14	20.8%
В	Sundays River Valley	EC106	52 797	46 369	28 815	54.6%	62.1%		17 553	8	37.9%
B B	Kouga Kou-Kamma	EC108 EC109	63 069 19 197	68 385 23 157	48 259 19 304	76.5%	70.6%	- 5	20 126	*	29.4%
C	Sarah Baariman	DC10	3 863	3 906	5 709	100.6% 147.8%	83.4% 146.2%	(1 803)	3 853	140,00(1)	16.6%
В	Mbhashe	EC121	158 211	138 508	118 021	74.6%	85.2%	(1003)	20 487	(46.2%)	14.8%
В	Mnquma	EC122	72 226	72 226	9 341	12.9%	12.9%		62 885	- 1	87.1%
В	Great Kei	EC123	20 675	21 719	12 994	62.9%	59.8%		8 724	2	40.2%
В	Amahlahi	EC124	41 130	37 794	33 944	82.5%	89.8%		3 850	8	10.2%
8	Ngqushwa	EC126	31 517	31 552	25 427	80.7%	80.6%	-	6 125	\$	19.4%
В	Raymond Mhlaba	EC129	50 499	50 499	51 851	102.7%	102.7%	(1 352)	5	(2.7%)	-
C	Amathole	DC12	509 933	509 933	270 121	53.0%	53.0%	-	239 812	-	47.0%
В	Inxuba Yethemba	EC131	32 977	32 977	16 190	49.1%	49.1%	-	16 787	-	50.9%
В	Intsika Yelhu	EC135	38 101	38 101	23 382	61.4%	61.4%	-	14 718	-	38.6%
B B	Emalahleni (Ec)	EC136 EC137	41 470 95 615	36 847 103 316	32 843 73 717	79.2% 77.1%	89.1%		4 004		10.9%
В	Engcobo Sakhisizwe	EC137	19 182	19 182	5 085	26.5%	71.4% 26.5%		29 598	-	28.6%
В	Enoch Mgijima	EC139	101 066	108 248	68 512	67.8%	63.3%		14 097 39 736	- 1	73.5%
C	Chris Hani	DC13	634 700	814 171	713 666	112.4%	87.7%		100 505		36.7% 12.3%
В	Elundini	EC141	53 372	64 135	41 262	77.3%	64.3%		22 872		35.7%
В	Sengu	EC142	75 578	75 578	40 161	53.1%	53.1%		35 417		46.9%
В	Walter Sisulu	EC145	5	26 610	16 437		61.8%		10 173		38.2%
Ç	Joe Gqabi	DC14	278 736	278 736	191 947	68.9%	68.9%	- 1	86 789		31.1%
В	Ngquza Hills	EC153	114 777	91 264	125 559	109.4%	137.6%	(34 295)		(37.6%)	
В	Port St Johns	EC154	79 332	65 607	36 777	46.4%	56.1%		28 830	193	43.9%
В	Nyandeni	EC155	59 147	74 283	50 560	85.5%	68.1%		23 723	(0)	31.9%
В	Mhlonio	EC156	49 341	54 241	64 892	131.5%	119.6%	(10 651)	-	(19.6%)	-
B	King Sabata Dalindyebo	EC157	266 002	268 034	180 980	68.0%	67.5%		87 054		32.5%
В	O .R. Tambo Matatiele	DC15 EC441	1 221 593	1 221 593	1 012 164	82.9%	82.9%	V2.0	209 429		17.1%
В	Umzimvubu	EC441	154 046 130 517	155 394 130 734	133 961 118 441	87.0% 90.7%	86.2% 90.6%	385	21 433	> 0	13.8%
В	Mbizana	EC443	52 383	117 250	75 876	144.8%	64.7%	100	12 293 41 373	20	9.4% 35.3%
В	Ntabankulu	EC444	108 142	120 152	74 775	69.1%	62.2%	3	45 377	4	37.8%
C	Alfred Nzo	DC44	1 496 783	571 916	422 184	28.2%	73.8%		149 732	9	26.2%
Г	Total Eastern Cape		9 440 340	8 721 314	6 715 911	71.1%	77.0%	(48 101)	2 053 504	(0.6%)	23.5%
Г										(*****/	
	FREE STATE									1	
A	Mangaung	MAN	1 806 094	124 191	1 128 329	62.5%	908.5%	(1 004 138)	-	(808.5%)	- 1
В	Letsemeng	FS161	71 635	74 140	41 701	58.2%	56.2%	-	32 440	- 1	43.8%
В	Kopanong	FS162	66 379	66 379	13 390	20.2%	20.2%		52 989	7.0	79.8%
В	Mohokare	FS163	95 105	93 721	27 704	29.1%	29.6%	9.1	66 017		70.4%
C	Xhariep	DC16	- 00 500	61	40 505	PP AAI	55.44	-	61	18	100.0%
B B	Masilonyana Takalaga	FS181	22 500	22 724	12 587	55.9%	55.4%	(44.000)	10 138	(FO 00))	44.6%
B	Tokologo Tswelopele	FS182 FS183	75 608 44 906	75 608 46 106	120 467 8 909	159.3% 19.8%	159.3% 19.3%	(44 859)	07.407	(59.3%)	40.74
В	Malihabeng	FS184	133 363	153 363	144 091	108.0%	94.0%		37 197		80.7%
	griooving	FS185	34 300	34 300	38 675	112.8%	112.8%	(4 375)	9 272	(12.8%)	6.0%
В	Nala		4.000	0.000	55 5, 5			(1010)	4.000	[12.0.0]	54.0%
B C	Nala Lejwelepulswa		700	3 014	1 386	198.0%	4b.U%	- 1	I n/91		
		DC18 FS191	700 89 052	3 014 88 983	1 386 101 642	198.0% 114.1%	46.0% 114.2%	(12 659)	1 629	(14.2%)	J4.070
C B B	Lejwelepulswa	DC18		3 014 88 983 79 889	1 386 101 642 60 998	198.0% 114.1% 76.4%	46.0% 114.2% 76.4%	(12 659)	18 891	(14.2%)	23.6%
C B B	Lejwelepulswa Setsolo	DC18 FS191	89 052	88 983	101 642	114.1%	114.2%	(12 659)	1.0	(14.2%)	-
C B B B	Lejwelepulswa Setsolo Dinlabeng Nkeloana Maluli-a-Pholung	DC18 FS191 FS192 FS193 FS194	89 052 79 889 64 218 257 920	88 983 79 889 64 218 266 520	101 642 60 998 28 535 216 089	114.1% 76.4% 44.4% 83.8%	114.2% 76.4% 44.4% 81.1%	` - `	18 891	(14.2%)	23.6%
C B B B B	Lejwelepulswa Setsoto Dihlabeng Nkeloana Maluf-a-Phofung Phumelela	DC18 FS191 FS192 FS193 FS194 FS195	89 052 79 889 64 218 257 920 47 530	88 983 79 889 64 218 266 520 47 530	101 642 60 998 28 535 216 089 41 638	114.1% 76.4% 44.4% 83.8% 87.6%	114.2% 76.4% 44.4% 81.1% 87.6%	-	18 891 35 683 50 431 5 892	8	23.6% 55.6%
C B B B B	Lejweleputswa Setsoto Dihlabeng Nkelbana Maluti-a-Pholung Phumelela Mantsopa	DC18 FS191 FS192 FS193 FS194 FS195 FS196	89 052 79 889 64 218 257 920 47 530 58 418	88 983 79 889 64 218 266 520 47 530 58 418	101 642 60 998 28 535 216 089 41 638 16 481	114.1% 76.4% 44.4% 83.8% 87.6% 28.2%	114.2% 76.4% 44.4% 81.1% 87.6% 28.2%		18 891 35 683 50 431	8 8 8	- 23.6% 55.6% 18.9%
C B B B B B B	Lejwelepulswa Setsolo Dihlabeng Nkeloana Maluf-a-Phofung Phumelela Manisopa Thabo Mofutsanyana	DC18 FS191 FS192 FS193 FS194 FS195 FS196 DC19	89 052 79 889 64 218 257 920 47 530 58 418 2 412	88 983 79 889 64 218 266 520 47 530 58 418 2 412	101 642 60 998 28 535 216 089 41 638 16 481 3 804	114.1% 76.4% 44.4% 83.8% 87.6% 28.2% 157.7%	114.2% 76.4% 44.4% 81.1% 87.6% 28.2%	-	18 891 35 683 50 431 5 892 41 937	s	23.6% 55.6% 18.9% 12.4% 71.8%
C B B B B C B	Lejwelepulswa Setsolo Dihlabeng Nkeloana Maluf-a-Phofung Phumelela Manisopa Thabo Mofutsanyana Moghaka	DC18 FS191 FS192 FS193 FS194 FS195 FS196 DC19 FS201	89 052 79 889 64 218 257 920 47 530 58 418 2 412 102 688	88 983 79 889 64 218 266 520 47 530 58 418 2 412 72 094	101 642 60 998 28 535 216 089 41 638 16 481 3 804 55 547	114.1% 76.4% 44.4% 83.8% 87.6% 28.2% 157.7% 54.1%	114.2% 76.4% 44.4% 81.1% 87.6% 28.2% 157.7% 77.0%	- - - - - (1 392)	18 891 35 683 50 431 5 892 41 937	(57.7%)	23.6% 55.6% 18.9% 12.4% 71.8%
C B B B B B B C B B	Lejwelepulswa Setsolo Dihlabeng Nkeloana Maluf-a-Phofung Phumelela Manisopa Thabo Mofulsanyana Moqhaka Ngwafhe	DC18 FS191 FS192 FS193 FS194 FS195 FS196 DC19 FS201 FS203	89 052 79 889 64 218 257 920 47 530 58 418 2 412 102 688 64 920	88 983 79 889 64 218 266 520 47 530 58 418 2 412 72 094 69 920	101 642 60 998 28 535 216 089 41 638 16 481 3 804 55 547 60 928	114.1% 76.4% 44.4% 83.8% 87.6% 28.2% 157.7% 54.1% 93.9%	114.2% 76.4% 44.4% 81.1% 87.6% 28.2% 157.7% 77.0% 87.1%		18 891 35 683 50 431 5 892 41 937 - 16 547 8 992	(57.7%)	23.6% 55.6% 18.9% 12.4% 71.8% - 23.0% 12.9%
C B B B B B B B B B B B B B B B B B B B	Lejwelepulswa Setsolo Dihlabeng Nkeloana Malus-a-Pholung Phumelela Manisopa Thabo Mofulsanyana Moghaka Ngwathe Metsimaholo	DC18 FS191 FS192 FS193 FS194 FS195 FS196 DC19 FS201 FS203 FS204	89 052 79 889 64 218 257 920 47 530 58 418 2 412 102 688 64 920 113 245	88 983 79 889 64 218 266 520 47 530 58 418 2 412 72 094 69 920 126 440	101 642 60 998 28 535 216 089 41 638 16 481 3 804 55 547 60 928 83 444	114.1% 76.4% 44.4% 83.8% 87.6% 28.2% 157.7% 54.1% 93.9% 73.7%	114.2% 76.4% 44.4% 81.1% 87.6% 28.2% 157.7% 77.0% 87.1% 66.0%	- - - - - (1 392)	18 891 35 683 50 431 5 892 41 937 - 16 547 8 992 42 996	(57.7%)	23.6% 55.6% 18.9% 12.4% 71.8% - 23.0% 12.9% 34.0%
C B B B B C B B	Lejwelepulswa Setsolo Dihlabeng Nkeloana Maluf-a-Phofung Phumelela Manisopa Thabo Mofulsanyana Moqhaka Ngwafhe	DC18 FS191 FS192 FS193 FS194 FS195 FS196 DC19 FS201 FS203	89 052 79 889 64 218 257 920 47 530 58 418 2 412 102 688 64 920	88 983 79 889 64 218 266 520 47 530 58 418 2 412 72 094 69 920	101 642 60 998 28 535 216 089 41 638 16 481 3 804 55 547 60 928	114.1% 76.4% 44.4% 83.8% 87.6% 28.2% 157.7% 54.1% 93.9%	114.2% 76.4% 44.4% 81.1% 87.6% 28.2% 157.7% 77.0% 87.1%	- - - - - (1 392)	18 891 35 683 50 431 5 892 41 937 - 16 547 8 992	(57.7%)	23.6% 55.6% 18.9% 12.4% 71.8% - 23.0% 12.9%

R thousa	nds	Code	Main appropriation	Adjusted Budget	Year to date: 30 June 2017	Total Expenditure as % of main appropriation	Total Expenditure as % of adjusted budget	(Over)	Under	(Over) as % of adjusted budget	Under as % of adjusted budget
IX GIOGOG	iii do	oout				app. op. ac.	Jungor				
GAUTE	NG										
A Ekurhul	leni Metro	EKU	5 130 961	5 130 906	4 217 378	82.2%	82.2%	300	913 528		17.8%
	Johannesburg	JHB	9 543 581	9 905 570	7 286 958	76.4%	73.6%	540	2 618 612	2	26.4%
	Tshwane	TSH	4 465 209	4 465 209	3 167 429	70.9%	70.9%		1 297 780		29.1%
B Emfuler B Midvaa		GT421 GT422	345 673 81 969	350 773 92 693	182 085 84 318	52.7% 102.9%	51.9% 91.0%	8 1	168 688 8 375		48.1% 9.0%
B Lesedi	!	GT423	57 011	43 244	28 615	50.2%	66.2%		14 629		33.8%
C Sediber	ng	DC42	20 820	9 471	5 279	25.4%	55.7%		4 193		44.3%
B Mogaie	City	GT481	424 969	275 508	209 136	49.2%	75.9%		66 372	*	24.1%
B Merafor		GT484	151 892	151 892	146 211	96.3%	96.3%		5 681	*	3.7%
B Rand W	•	GT485 DC48	240 783 10 000	247 552	178 706 15 800	74.2%	72.2%	- 1	68 846	\$	27.8%
C West Ra		DC40	20 472 867	25 545 20 698 362	15 521 914	158.0% 75.8%	61.9% 75.0%	- :	9 745 5 176 448		38.1% 25.0%
						10.070	70.074		0 110 440		24.076
KWAZUI	LU-NATAL										
A eThekw	rini	ETH	6 725 067	6 693 732	6 066 717	90.2%	90.6%		627 015	_	9.4%
B Umdoni		KZN212	110 194	109 643	70 321	63.8%	64.1%		39 321	.	35.9%
B Umzumi		KZN213	56 166	60 071	43 454	77.4%	72.3%		16 616	-	27.7%
B uMuziwa		KZN214	46 257	35 348	33 940	73.4%	96.0%		1 408		4.0%
B Ray Nko C Ugu	onyeni	KZN216 DC21	146 428 369 147	146 428 349 233	64 529 329 449	44.1% 89.2%	44.1% 94.3%		81 899		55.9%
B uMshwa	ithi	KZN221	28 629	40 729	35 199	122.9%	86.4%	:	19 784 5 530		5.7% 13.6%
B uMngen		KZN222	29 148	40 079	34 894	119.7%	87.1%		5 185		12.9%
B Mpofana		KZN223	18 680	25 880	16 543	88.6%	63.9%		9 337		36.1%
B Impendi	е	KZN224	11 412	11 459	14 885	130.4%	129.9%	(3 426)		(29.9%)	-
B Msundu		KZN225	726 241	726 241	648 258	89.3%	89.3%		77 983	-	10.7%
B Mkhamb B Richmor		KZN226	19 426 36 320	18 697	15 659 37 736	80.6%	83.8%	3.	3 038		16.2%
B Kichinor C uMgung	-	KZN227 DC22	201 268	39 643 242 587	254 558	103.9% 126.5%	95.2% 104.9%	(11 971)	1 906	/A 00/3	4.8%
B Okhahla		KZN235	38 089	83 798	65 331	171.5%	78.0%	(11311)	18 467	(4.9%)	22.0%
	angalibalele	KZN237	62 414	57 747	49 008	78.5%	84.9%		8 739	180	15.1%
B Alfred D	uma	KZN238	210 248	248 817	127 754	60.8%	51.3%	*	121 062	727	48.7%
C Uthukela		DC23	265 244	329 244	243 463	91.8%	73.9%	0	85 781	٠	26.1%
B Endume	ni	KZN241	24 441	37 163	31 289	128.0%	84.2%		5 873	0.00	15.8%
B Nquthu B Msinga		KZN242 KZN244	88 785 43 800	88 785 37 800	73 679 21 578	83.0% 49.3%	83.0% 57.1%	* 1	15 106	2300	17.0%
B Umvoti		KZN245	45 077	43 887	31 937	70.8%	72.8%	- 0	16 222 11 951	a	42.9% 27.2%
C Umzinya	thi	DC24	375 493	386 675	337 683	89.9%	87.3%		48 992	57.0	12.7%
B Newcast	le	KZN252	275 667	263 990	208 244	75.5%	78.9%		55 747	54	21.1%
B eMadlan	•	KZN253	25 222	27 396	19 675	78.0%	71.8%	-	7 722		28.2%
B Dannhai		KZN254	51 353	50 683	32 024	62.4%	63.2%		18 659	-]	36.8%
C Amajuba B eDumbe		DC25 KZN261	91 041 35 960	91 041 34 680	66 911 27 601	73.5% 76.8%	73.5% 79.6%	-	24 130	-	26.5%
B uPhongo	ıln	KZN262	82 408	85 996	62 281	75.6%	72.4%	-	7 079 23 715	-	20.4% 27.6%
B Abaqulus		KZN263	70 617	70 617	869	1.2%	1.2%		69 748	-	98.8%
B Nongom		KZN265	54 167	50 116	46 775	86.4%	93.3%		3 341		6.7%
B Ulundi		KZN266	61 105	61 105	83 056	135.9%	135.9%	(21 951)		(35.9%)	-
C Zululand		DC26	439 325	473 390	426 167	97.0%	90.0%	-	47 224		10.0%
	yalingana	KZN271	74 380	82 088	72 946	98.1%	88.9%	-	9 142	.	11.1%
B Jozini B Mtubatub	12	KZN272 KZN275	78 988 58 590	78 988 55 523	33 683 49 461	42.6% 84.4%	42.6% 89.1%		45 305 6 062		57.4%
	Big 5 False Bay	KZN276	27 050	27 050	23 010	85.1%	85.1%	- []	4 040	:	10.9% 14.9%
C Umkhany		DC27	267 517	284 442	182 143	68.1%	64.0%		102 299	.	36.0%
3 Mfolozi		KZN281	62 049	52 049	32 588	52.5%	62.6%	-	19 461		37.4%
3 uMhlathu	ze	KZN282	479 397	548 524	436 365	91.0%	79.6%	-	112 159	-	20.4%
uMlalazi	:	KZN284	77 287	82 008	73 633	95.3%	89.8%	-	8 375	-	10.2%
3 Mthonjan 3 Nkandla	eni	KZN285 KZN286	34 242 43 302	52 655 42 602	47 803 38 746	139.6% 89.5%	90.8% 90.9%	-	4 851	-	9.2%
C King Cets	shwavo	DC28	466 192	464 457	328 930	70.6%	70.8%	-	3 856 135 527	-	9.1% 29.2%
B Mandeni	······ •) •	KZN291	50 732	37 682	72 752	143.4%	193.1%	(35 070)	100 021	(93.1%)	23.270
3 KwaDuki	iza	KZN292	303 158	293 135	260 115	85.8%	88.7%		33 019	(2011)0)	11.3%
3 Ndwedw		KZN293	8	81 926	49 899	-	60.9%		32 027	-	39.1%
B Maphumi	olt	KZN294	5 1	24 697	29 360		118.9%	(4 663)	-	(18.9%)	-
Lembe	(okahad	DC29	347 899	326 324	379 051	109.0%	116.2%	(52 727)	20.000	(16.2%)	-
Greater k Ubuhlebe		KZN433 KZN434	45 225 65 912	65 712 70 745	37 633 55 689	83.2% 84.5%	57.3% 78.7%	-	28 079	¥ 1	42.7%
3 Ubunieba 3 Umzimkhi		KZN434 KZN435	57 350	70 745 82 269	55 689	102.9%	78.7% 71.7%	:	15 056 23 260	2	21.3%
	izana Dlamini Zuma	KZN436	62 210	93 233	79 929	128.5%	85.7%	-	13 304	8	28.3% 14.3%
Harry Gv		DC43	350 299	313 344	149 771	42.8%	47.8%		163 573	9	52.2%
	zulu-Natal		13 816 619	14 222 153	12 113 984	87.7%	85.2%	(129 807)	2 237 976	(0.9%)	15.7%

			Main appropriation	Adjusted Budget	Year to date: 30 June 2017	Total Expenditure as % of main	Total Expenditure as % of adjusted	(Over)	Under	(Over) as % of adjusted budget	Under as % o adjusted budget
Rth	nousands	Code				appropriation	budget			got	Saagat
1 100	IPOPO										
	ireater Gîyani	LIM331	112 877	141 318	111 085	98.4%	78.6%	2	30 233		21,49
	reater Cetaba	LIM332	143 405	165 055	105 419	73.5%	63.9%	9	59 636		36.19
	reater Tzaneen	LIM333	133 688	147 582	150 508	112.6%	102.0%	(2 926)		(2.0%)	-
В В	a-Phalaborwa	LIM334	48 460	49 768	33 651	69.4%	67.6%	` - '	16 117	*	32.49
	laruleng	LIM335	81 666	84 329	60 101	73,6%	71.3%		24 228		28.79
	Iopani	DC33	446 786	524 458	325 056	72.8%	62.0%	-	199 402		38.09
	lusina	LIM341	40 064	40 064	28 760	71.8%	71.8%	-	11 304	*	28.29
	hulameta akhado	LIM343	202 030	204 061	159 748	79,1%	78.3%	-	44 313		21.79
	aknado akhado-Thulamela	LIM344 LIM345	140 276 107 370	140 276 122 970	94 327 74 884	67.2% 69.7%	67.2% 60.9%	-	45 949 48 086		32,89
	hembe	DC34	719 503	719 503	337 256	46.9%	46.9%		382 247	-	39.19 53.19
	louberg	LIM351	64 756	94 023	68 558	105.9%	72.9%		25 465		27.1%
	olemole	LIM353	70 727	70 727	56 787	80.3%	80.3%		13 940		19.79
	olokwane	LIM354	1 096 467	1 063 499	815 422	74.4%	76.7%		248 077	_	23.39
	epelle-Nkumpi	LIM355	142 477	142 477	83 313	58.5%	58.5%	-	59 164		41.5%
C Ca	apricom	DC35	286 956	336 284	321 658	112.1%	95.7%	- 1	14 626		4.39
	habazimbi	LIM361	85 627	85 627	31 114	36.3%	36.3%	-	54 513	-	63.79
	ephalale	LIM362	68 080	68 080	87 630	128.7%	128.7%	(19 550)	=	(28.7%)	-
	ela Bela	LIM366	80 752	80 752	58 730	72.7%	72.7%	-	22 023	\$1	27.3%
	ogalakwena	LIM367	408 402	408 402	408 760	100.1%	100.1%	(358)		(0.1%)	
	odimalle-Mookgopong	LIM368	87 442	106 204	83 076	95.0%	78.2%		23 128	- 1	21.8%
	aterberg	DC36						-	. H	-	
	ohraim Mogale	LIM471	65 508	69 926	51 957	79.3%	74.3%	- 1	17 969		25.7%
	ias Motsoaledi	LIM472	94 449 154 910	87 620 168 071	60 688	64.3%	69.3% 82.0%	8	26 932	5	30.7%
	akhuduthamaga	LIM473			137 850	89.0%			30 221	51	18.0%
	etakgomo-Greater Tubatse ekhukhune	LIM476 DC47	241 014 890 166	230 623 688 476	180 120 253 609	74.7% 36.7%	78.1% 36.8%	700	50 502	51	21.9%
	al Limpopo	DC47	5 813 859	6 040 176	4 180 069	71.9%	69.2%	(22 834)	434 867 1 882 941	(0.49/)	63.2% 31.2%
102	ві спііроро		3 0 13 033	0 040 170	4 100 003	11.370	05.2.70	(22 034)	1 002 541	(0.4%)	31.2%
MPL	UMALANGA										
B Alb	bert Lufhuli	MP301	120 602	120 602	98 487	81.7%	81.7%	848	22 115		18.3%
	sukaligwa	MP302	76 564	76 564	37 724	49.3%	49.3%	જ	38 839		50.7%
	khondo	MP303	77 266	103 605	86 873	112.4%	83.8%		16 733		16.2%
	kley Ka Seme (MP)	MP304	30 959	32 698	28 491	92.0%	87.1%		4 207	24.0	12.9%
	kwa	MP305	43 613	45 637	39 218	89.9%	85.9%		6 419	3.40	14.1%
B Dip	paleseng	MP306	21 644	21 644	30 237	139.7%	139.7%	(8 592)	+	(39.7%)	
	van Mbeki	MP307	100 894	87 395	63 229	62.7%	72.3%	-	24 167	- 1	27.7%
	ert Sibande	DC30	16 500	12 100	4 148	25.1%	34.3%	- 1	7 952	-	65.7%
	stor Khanye	MP311	94 488	94 488	3 882	4.1%	4.1%	-	90 606	- (95.9%
	nalahleni (Mp)	MP312	261 138	319 203	96 331	36.9%	30.2%	- 1	222 872	-	69.8%
	eve Tshwete	MP313	257 135	308 979	215 868	84.0%	69.9%	-	93 111	- 1	30.1%
	nakhazeni	MP314	75 841	76 427	18 857	24.9%	24.7%	-	57 570	- 1	75.3%
	embisile Hani J.S. Moroka	MP315	135 672	114 187	88 389	65.1% 76.9%	77.4%	-	25 798	-	22.6%
		MP316 DC31	123 602 8 050	123 603 39 339	95 004 32 628	405.3%	76.9% 82.9%	- 1	28 599	-	23.1%
	angala aba Chweu	MP321	71 174	76 341	96 168	135.1%	126.0%	(19 827)	6711	- (00 00/1	17.1%
	omazi	MP324	354 405	366 966	227 461	64.2%	62.0%	(19 02/)	139 504	(26.0%)	38.0%
	shbuckridge	MP325	704 634	630 845	574 614	81.5%	91.1%		56 231	5 1	8.9%
	y of Mbombela	MP326	751 719	741 424	560 745	74.6%	75.6%		180 679		24.4%
	lanzeni	DC32	37 058	37 208	28 047	75.7%	75.4%	1.0	9 161	=======================================	24.6%
Tota	il Mpumalanga		3 362 958	3 429 256	2 426 400	72.2%	70.8%	(28 419)	1 031 275	(0.8%)	30.1%
	RTH WEST										
	relele	NW371	159 759	159 759	155 988	97.6%	97.6%	79	3 771	12	2.4%
	ıdibeng	NW372	255 211	258 232	295 604	115.8%	114.5%	(37 372)	-	(14.5%)	
	stenburg	NW373	486 874	646 252	488 801	100.4%	75.6%	-	157 451	-	24.4%
	etlengrivier	NW374	34 769	34 769	23 498	67.6%	67.6%	-	11 271	-	32.4%
	ses Kotane	NW375	185 872	211 780	160 763	86.5%	75.9%	- [51 017	.	24.1%
	janala Platinum	DC37	2 157	2 234	1 313	60.9%	58.8%	-	920	-	41.2%
Rat Tsv		NW381	45 279	64 808	53 560	118.3%	82.6%		11 248	-	17.4%
	waing Skona	NW382	29 739	29 739	25 455	85.6%	85.6%	-	4 284		14.4%
	fikeng sobota	NW383 NW384	127 057 39 875	127 057 39 875	55 077	43.3%	43.3%	/7 0001	71 980		56.7%
	sonota molshere Molloa	NW385	39 875	35 082	47 841 42 535	120.0% 126.8%	120.0% 121.2%	(7 966) (7 453)	- 5	(20.0%)	*
	aka Modiri Molema	DC38	291 133	291 133	87 772	30.1%	30.1%	(7 403)	202.261	(21.2%)	CO 00/
	ledi (Nw)	NW392	56 288	84 003	39 633	70.4%	47.2%	8	203 361 44 370	-	69.9%
	musa	NW393	20 279	20 279	12 362	61.0%	61.0%		7 917		52.8% 39.0%
	eater Taung	NW394	63 279	63 279	56 323	89.0%	89.0%	, a	6 956		11.0%
	rwa-Teemane	NW396	44 536	44 536	30 323	67.9%	67.9%		14 313	.	32.1%
	gisano-Molopo	NW397	47 897	47 897	21 423	44.7%	44.7%		26 474		55.3%
	Ruth Segomotsi Mompati	DC39	325 756	325 756	177 651	54.5%	54.5%	-	148 105	.	45.5%
	Of Matiosana	NW403	144 616	173 941	97 900	67.7%	56.3%		76 041	.	43.7%
,	quassi Hills	NW404	29 725	29 725	51 356	172.8%	172.8%	(21 631)	. 0 041	(72.8%)	43.776
	kwe-Ventersdorp	NW405	-	296 024	209 384	-	70.7%	,,	86 641	(1 6.070)	29.3%
1101		DC40	3 925	4 755	829	21.1%	17.4%	-	3 926	. [82.6%
	Kenneth Kaunda	DC40	3 320	7700	020	E 11179					

			Main appropriation	Adjusted Budget	Year to date: 30 June 2017	Total Expenditure as % of main	Total Expenditure as % of adjusted	(Over)	Under	(Over) as % of adjusted budget	Under as % of adjusted budget
L	R thousands	Code				appropriation	budget				
	NORTHERN CAPE										
		NOAEA	427.200	427.200	427.024	400.407	100.407	(500)		40.4043	
В	Joe Morolong	NC451	137 326	137 326	137 921	100.4%	100.4%	(596)		(0.4%)	
В	Ga-Segonyana	NC452	127 435	144 231	134 274	105.4%	93.1%	-	9 957		6.9%
В	Gamagara	NC453	278 844	80 393	28 891	10.4%	35.9%	-	51 502		64.1%
C	John Taolo Gaetsewe	DC45	4 100	2 150	412	10.1%	19.2%	-	1 738	3	80.8%
В	Richtersveld	NC061	28 280	8 601	7 649	27.0%	88.9%	-	952	35	11.1%
В	Nama Khoi	NC062	14 160	18 155	16 721	118.1%	92.1%	- (100)	1 434	· ·	7.9%
В	Kamiesberg	NC064	9 606	7 206	7 628	79.4%	105.9%	(422)	-	(5.9%)	3
В	Hantam	NC065	33 937	30 008	33 763	99.5%	112.5%	(3 755)		(12.5%)	
В	Karoo Hoogland	NC066	9 344	9 344	9 194	98.4%	98.4%		150	-	1.6%
В	Khai-Ma	NC067	16 367	13 885	6 134	37.5%	44.2%	.	7 752		55.8%
C	Namakwa	DC6	93	774	284	305.8%	36.7%	.	490	-	63.3%
В	Ubuntu	NC071	9 5 1 4	9 514	4 408	46.3%	46.3%	- 1	5 106	-	53.7%
В	Umsobomvu	NC072	29 641	31 748	21 988	74.2%	69.3%		9 760	-	30.7%
В	Emthanjeni	NC073	20 739	18 339	14 641	70.6%	79.8%		3 699	-	20.2%
В	Kareeberg	NC074	23 669	23 669	7 735	32.7%	32.7%	-	15 934	-	67.3%
В	Renosterberg	NC075	9 137	9 137	4 833	52.9%	52.9%	-	4 304		47.1%
В	Thembelihle	NC076	14 323	14 323	7 293	50.9%	50.9%	-	7 030	.	49.1%
В	Siyathemba	NC077	25 579	25 579	-	-	34	-	25 579	.	100.0%
В	Siyancuma	NC078	20 631	20 631	21 509	104.3%	104.3%	(878)	-1	(4.3%)	-
C	Pixley Ka Seme (Nc)	DC7	0	0	1	98200.0%	98200.0%	(1)	-	(98100.0%)	*
В	!Kai! Garib	NC082	23 395	23 395	30 512	130.4%	130.4%	(7 117)	-	(30.4%)	-
В	!Kheis	NC084	15 950	15 950	8 944	56.1%	56.1%	€ 1	7 006		43.9%
В	Tsantsabane	NC085	18 218	16 780	22 985	126.2%	137.0%	(6 205)	_	(37.0%)	-
В	Kgatelopele	NC086	12 073	21 173	4 062	33.6%	19.2%	741	17 111	-	80.8%
В	Dawid Kruiper	NC087	77 675	89 881	39 484	50.8%	43.9%	<u></u>	50 397		56.1%
C	Z F Mgcawu	DC8	775	1 666	1 582	204.1%	95.0%		84	1.65	5.0%
В	Sol Plaatie	NC091	125 204	149 865	119 298	95.3%	79.6%	*	30 567	16	20.4%
В	Dikga l ong	NC092	75 669	75 669	27 026	35.7%	35.7%		48 643	180	64.3%
В	Magareng	NC093	38 937	38 937	6 791	17.4%	17.4%	2	32 146		82.6%
В	Phokwane	NC094	35 779	35 779	25 993	72.6%	72.6%		9 786	12	27.4%
С	Frances Baard	DC9	19 036	12 848	7 082	37,2%	55.1%		5 766		44.9%
-	Total Northern Cape		1 255 436	1 086 955	759 038	60.5%	69.8%	(18 973)	346 890	(1.7%)	31.9%
H					- 100 100			(100.0)	0.0000	(111 10)	V11070
	WESTERN CAPE										
Α	Cape Town	CPT	6 774 256	6 771 355	5 965 668	88.1%	88.1%	-	805 687	*	11.9%
В	Matzikama	WC011	27 077	31 708	25 387	93.8%	80.1%	-	6 322	4	19.9%
В	Cederberg	WC012	50 561	70 035	27 067	53.5%	38.6%	-	42 967		61.4%
В	Bergrivier	WC013	32 478	29 144	26 157	80.5%	89.7%	-	2 987		10.3%
В	Saldanha Bay	WC014	209 248	232 281	184 745	88.3%	79.5%	-	47 536		20.5%
В	Swarland	WC015	74 690	81 428	71 536	95.8%	87.9%	-	9 893	- 1	12.1%
C	West Coast	DC1	11 305	11 305	10 975	97.1%	97.1%		329	-	2.9%
В	Witzenberg	WC022	84 221	62 389	62 217	73.9%	99.7%	-	172		0.3%
В	Drakenstein	WC023	592 474	728 066	538 009	90.8%	73.9%	-	190 057	- 1	26.1%
В	Stellenbosch	WC024	463 792	482 580	315 197	68.0%	65.3%	-	167 383	- 1	34.7%
В	Breede Valley	WC025	88 478	139 166	97 080	109.7%	69.8%		42 086		30.2%
В	Langeberg	WC026	53 236	58 390	46 632	87.6%	79.9%	.	11 758		20.1%
C	Cape Winelands DM	DC2	18 494	11 784	10 679	57.7%	90.6%		1 104	.	9.4%
В	Theewaterskloof	WC031	58 031	71 646	60 145	103.6%	83.9%		11 502		16.1%
В	Overstrand	WC032	88 356	86 266	83 297	94.3%	96.6%		2 969		3.4%
В	Cape Aguihas	WC032	24 632	25 452	23 553	95.6%	92.5%		1 899		
В	Swellendam	WC034	20 315	21 405	14 929	73.5%	69.7%			-	7.5%
С			1 096	9 460				-	6 476	-	30.3%
C B	Overberg	DC3			6 644	606.2%	70.2%	15	2817	-	29.8%
	Kannaland	WC041	54 590	54 590	194	0.4%	0.4%	€.	54 396	-	99.6%
В	Hessequa	WC042	158 542	156 922	105 347	66.4%	67.1%	-	51 576	8	32.9%
В	Mossel Bay	WC043	148 066	152 376	131 376	88.7%	86.2%	5.53	21 000	3.	13.8%
В	George	WC044	221 795	317 023	203 699	91.8%	64.3%	0.00	113 323	141	35.7%
В	Oudtshoorn	WC045	47 359	42 341	34 974	73.8%	82.6%	2	7 367		17.4%
В	Bitou	WC047	116 064	139 823	113 066	97.4%	80.9%	383	26 756	*	19.1%
В	Knysna	WC048	175 573	145 497	106 088	60.4%	72.9%	86	39 409	*	27.1%
С	Eden	DC4	5 415	6 713	6 272	115.8%	93.4%	(4)	441		6.6%
В	Laingsburg	WC051	14 703	11 724	9 676	65.8%	82.5%		2 048		17.5%
_	Prince Albert	WC052	8 701	31 578	14 782	169.9%	46.8%	100	16 796	2	53.2%
В		WC053	34 168	60 199	45 236	132.4%	75.1%		14 963		24.9%
	Beaufort West	110000									
В	Beaufort West Central Karoo	DC5	230	1 562	1 143	497.1%	73.2%	3.0	419	-	26.8%
B B C					1 143 8 341 770	497.1% 86.4%	73.2% 83.1%	: i	419 1 702 439	-	26.8% 16.9%

Annexure D: Over and under collection of adjusted operational budgets 2016/17

	BUDGETS	OF TOTAL							/	
		Main appropriation	Adjusted Budget	Year to date: 30 June 2017	Total Expenditure as % of main	% of adjusted	(Over)	Under	(Over) as % of adjusted budget	Under as % adjusted budget
R thousands	Code				appropriation	budget				
EASTERN CAPE										
Buffalo City	BUF	5 905 961	5 942 379	6 022 673	102.0%	101.4%	(80 295)	1	(1.4%)	
Nelson Mandela Bay	NMA	9 503 483	9 823 532	8 371 844	88.1%	85.2%	- 1	1 451 689	-	14.
Dr Beyers Naude	EC101	424 278	424 278	248 498	58.6%	58.6%	-)	175 781	- 1	41.
Blue Crane Route Makana	EC102 EC104	217 576 486 191	235 307 422 210	230 413 217 091	105.9% 44.7%	97.9% 51.4%		4 894 205 119		2.
Ndlambe	EC104	373 998	311 161	258 861	69.2%	83.2%		52 300		48. 16.
Sundays River Valley	EC106	217 103	211 982	122 489	56.4%	57.8%	_	89 493		42.
Kouga	EC108	686 357	695 540	686 696	100.0%	98.7%	-	8 844	47	1.3
Kou-Kamma	EC109	142 358	141 059	102 575	72.1%	72.7%	-	38 484	40	27.
Sarah Baartman	DC10	142 748	162 337	122 610	85.9%	75.5%		39 727		24.
Mbhashe	EC121	266 338	329 992	304 013	114.1%	92.1%	-	25 979	-	7.5
Mnquma	EC122	393 904	398 767	322 690	81.9%	80.9%	- 1	76 077	-	19.
Great Kei	EC123	127 315	130 062	82 525	64.8%	63.5%		47 537	- 1	36.
Amahlathi	EC124	232 164	235 037	261 900	112.8%	111.4%	(26 863)	5	(11.4%)	
Ngqushwa	EC126	158 959	166 263	124 324	78.2%	74.8%		41 938	-	25.
Raymond Mhlaba Amathole	EC129 DC12	437 561 1 362 327	437 561 1 362 327	171 680 748 980	39.2% 55.0%	39.2% 55.0%	1.5	265 882	-	60.
Inxuba Yethemba	EC131	280 191	294 173	204 777	73.1%	69.6%	-	613 347 89 396	-	45,1
Intsika Yethu	EC135	254 375	254 375	204 / / /	13,176	03.0%	[]	254 375	[]	30. 100.
Emalahleni (Ec)	EC135	189 298	194 842	185 884	98.2%	95.4%	1	8 957	-	100.
Engcobo	EC137	190 972	199 851	127 291	66.7%	63.7%	1 1	72 559		36
Sakhisizwe	EC138	93 202	93 202	54 718	58.7%	58.7%	-	38 485	3	41.
Enoch Mgijima	EC139	786 844	787 558	370 547	47.1%	47.1%	-	417 012	- 61	52.
Chris Hani	DC13	1 214 243	1 329 894	985 741	79.5%	72.6%		364 153	1.6	27.
Elundini	EC141	278 678	304 530	192 102	68.9%	63.1%	- 1	112 428		36.
Sengu	EC142	206 066	206 066	180 436	87.6%	87.6%	-	25 630	741	12.
Walter Sisulu	EC145	240 999	214 956	55 684	23.1%	25.9%	-	159 273	845	74.
Joe Gqabi	DC14	494 426	494 426	384 399	77.7%	77.7%	-	110 028	588	22.
Ngquza Hills	EC153	248 742	233 394	189 692	76.3%	81.3%	-	43 702	100	18.
Port St Johns	EC154	223 048	261 451	98 058	44.0%	37.5%	-	163 393	141	62.
Nyandeni	EC155	285 315	302 796	226 657	79.4%	74.9%	-	76 139	30	25.
Mhlonfo	EC156	234 415	225 882	165 597	70.6%	73.3%		60 285	31	26.
King Sabata Dalindyebo	EC157	1 150 512	1 149 984	920 994	80.1%	80.1%	-	228 990		19.
O.R. Tambo	DC15	1 134 761	1 134 761	896 492	79.0%	79.0%	- 3	238 269	24	21.
Matatiele	EC441 EC442	289 350 231 936	293 315 231 936	246 311 171 892	85.1% 74.1%	84.0% 74.1%	8	47 005	3	16.0
Umzimyubu Mbizana	EC442 EC443	275 600	278 704	247 184	89.7%		9	60 045	-	25.
Ntabankulu	EC443	121 864	122 393	111 178	91.2%	88.7% 90.8%	-	31 521	- 1	11.3
Alfred Nzo	DC44	678 643	659 523	465 089	68,5%	70.5%		11 215 194 434	-	9.1
Total Eastern Cape		30 182 104	30 697 806	24 860 581	82.4%	81.0%	(107 158)	5 944 382	(0.3%)	19.4
FREE STATE										
Mangaung	MAN	6 598 469	6 586 646	6 254 845	94.8%	95.0%		331 802		5.0
Letsemeng	FS161	147 888	147 016	90 195	61.0%	61.4%	(+)	56 821		38.0
Kopanong	FS162	307 530	307 530	182 742	59.4%	59.4%		124 788	1 1	40.
Mohokare	FS163	167 232	173 615	66 052	39.5%	38.0%	- I	107 563		62.
Xhariep	DC16	54 418	54 418	50 066	92.0%	92.0%	545	4 352		8.1
Masionyana	FS181	228 103	261 205	131 206	57.5%	50.2%	:::	129 999	.	49.1
Tokologo	FS182	83 102	98 250	89 490	107.7%	91.1%	¥	8 761		
Tswelopele	FS183	158 209	142 960	148 140	00.00/					8.
				110110	93.6%	103.6%	(5 179)	14	(3.6%)	8.
Matthabeng	FS184	2 036 735	2 036 735	1 394 595	68.5%	68.5%	(5 179)	642 140	(3.6%)	8.i 31.i
Nala	FS184 FS185	388 422	437 203	1 394 595 338 192	68.5% 87.1%	68.5% 77.4%	(5 179)	99 011	(3.6%)	
Nala Lejweleputswa	FS184 FS185 DC18	388 422 117 700	437 203 119 340	1 394 595 338 192 102 212	68.5% 87.1% 86.8%	68.5% 77.4% 85.6%	÷		÷	31. 22.
Nala Lejweleputswa Setsoto	FS184 FS185 DC18 FS191	388 422 117 700 440 992	437 203 119 340 440 992	1 394 595 338 192 102 212 530 391	68.5% 87.1% 86.8% 120.3%	68.5% 77.4% 85.6% 120.3%	(5 179) - (89 399)	99 01 1 17 128	(3.6%)	31. 22. 14.
Nala Lejweleputswa Setsoto Dihlabeng	FS184 FS185 DC18 FS191 FS192	388 422 117 700 440 992 698 505	437 203 119 340 440 992 698 505	1 394 595 338 192 102 212 530 391 578 062	68.5% 87.1% 86.8% 120.3% 82.8%	68.5% 77.4% 85.6% 120.3% 82.8%	(89 399)	99 011	(20.3%)	31. 22. 14.
Nala Lejweleputswa Setsoto Dihlabeng Nketoana	FS184 FS185 DC18 FS191 FS192 FS193	388 422 117 700 440 992 698 505 307 425	437 203 119 340 440 992 698 505 336 124	1 394 595 338 192 102 212 530 391 578 062 616 715	68.5% 87.1% 86.8% 120.3% 82.8% 200.6%	68.5% 77.4% 85.6% 120.3% 82.8% 183.5%	÷	99 011 17 128 120 443	÷	31. 22. 14.
Nala Lejweleputswa Setsoto Dihlabeng Nketoana Maluti-a-Phofung	FS184 FS185 DC18 FS191 FS192 FS193 FS194	388 422 117 700 440 992 698 505 307 425 1 555 465	437 203 119 340 440 992 698 505 336 124 1 535 506	1 394 595 338 192 102 212 530 391 578 062 616 715 1 039 921	68.5% 87.1% 86.6% 120.3% 82.8% 200.6% 66.9%	68.5% 77.4% 85.6% 120.3% 82.8% 183.5% 67.7%	(89 399)	99 011 17 128 120 443 - 495 585	(20.3%)	31. 22. 14. 17.
Nala Lejweleputswa Selsoto Dihlabeng Nketoana Maluli-a-Phofung Phumetela	FS184 FS185 DC18 FS191 FS192 FS193 FS194 FS195	388 422 117 700 440 992 698 505 307 425 1 555 465 125 635	437 203 119 340 440 992 698 505 336 124 1 535 506 129 675	1 394 595 338 192 102 212 530 391 578 062 616 715 1 039 921 125 094	68.5% 87.1% 86.8% 120.3% 82.8% 200.6% 66.9% 99.6%	68.5% 77.4% 85.6% 120.3% 82.8% 183.5% 67.7% 96.5%	(89 399)	99 011 17 128 120 443 - 495 585 4 582	(20.3%) - (83.5%)	31. 22. 14. 17. 32.3
Nala Lejweleputswa Selsoto Dihlabeng Nketoana Malut-a-Phofung Phumalela Mantsopa	FS184 FS185 DC18 FS191 FS192 FS193 FS194 FS195 FS196	388 422 117 700 440 992 698 505 307 425 1 555 465 125 635 206 240	437 203 119 340 440 992 698 505 336 124 1 535 506 129 675 206 240	1 394 595 338 192 102 212 530 391 578 062 616 715 1 039 921 125 094 169 629	68.5% 87.1% 86.8% 120.3% 82.8% 200.6% 66.9% 99.6% 82.2%	68.5% 77.4% 85.6% 120.3% 82.8% 183.5% 67.7% 96.5% 82.2%	(89 399)	99 011 17 128 120 443 - 495 585 4 582 36 610	(20.3%) - (83.5%) - -	31. 22. 14. 17. 32. 3.9
Nala Lejweleputswa Setsob Dihlabeng Nkebana Maluls-a-Phofung Phumelela Mantsopa Thabo Mofutsanyana	FS184 FS185 DC18 FS191 FS192 FS193 FS194 FS195 FS196 DC19	388 422 117 700 440 992 698 505 307 425 1 555 465 125 635 206 240 104 704	437 203 119 340 440 992 698 505 336 124 1 535 506 129 675 206 240 104 704	1 394 595 338 192 102 212 530 391 578 062 616 715 1 039 921 125 094 169 629 102 868	68.5% 87.1% 86.8% 120.3% 82.8% 200.6% 66.9% 99.6% 82.2% 98.2%	68.5% 77.4% 85.6% 120.3% 82.8% 67.7% 96.5% 82.2% 98.2%	(89 399)	99 011 17 128 120 443 - 495 585 4 582 36 610 1 836	(20.3%) - (83.5%)	31. 22. 14. 17. 32. 3. 17.
Nala Lejwelepulswa Selsolo Dihlabeng Nkorboana Malufa - Phofung Phumelela Mantsopa Thabo Mofulsanyana Modpłaka	FS184 FS185 DC18 FS191 FS192 FS193 FS194 FS195 FS196 DC19 FS201	388 422 117 700 440 992 698 505 307 425 1 555 465 125 635 206 240 104 704 720 108	437 203 119 340 440 992 698 505 336 124 1 535 506 129 675 206 240 104 704 714 889	1 394 595 338 192 102 212 530 391 578 062 616 715 1 039 921 125 094 169 629 102 868 475 484	68.5% 87.1% 86.8% 120.3% 82.8% 200.6% 66.9% 99.6% 82.2% 98.2% 66.0%	68.5% 77.4% 85.6% 120.3% 82.8% 183.5% 67.7% 96.5% 82.2% 98.2% 66.5%	(89 399) - (280 591) - -	99 011 17 128 120 443 - 495 585 4 582 36 610 1 836 239 405	(20.3%) - (83.5%) - - -	31. 22. 14. 17. 32. 3. 17. 1. 33.
Nala Lejweleputswa Selsolo Dihlabeng Nkorbana Maluis-a-Phofung Phumalela Mantsopa Thabo Mofubany ana Moqhaka Ngwathe	FS184 FS185 DC18 FS191 FS192 FS193 FS194 FS195 FS196 DC19 FS201 FS203	388 422 117 700 440 932 898 505 307 425 1 555 465 125 635 206 240 104 704 720 108 738 411	437 203 119 340 440 992 698 505 336 124 1 535 506 129 675 206 240 104 704 714 889 794 175	1 394 595 338 192 102 212 530 391 578 062 616 715 1 039 921 125 094 169 629 102 868 475 484 552 784	68.5% 87.1% 86.8% 120.3% 82.8% 200.6% 66.9% 99.6% 82.2% 66.0% 74.9%	68.5% 77.4% 85.6% 120.3% 62.8% 183.5% 67.7% 96.5% 62.2% 66.5% 69.6%	(89 399) - (280 591) - -	99 011 17 128 120 443 - 495 585 4 582 36 610 1 836 239 405 241 391	(20.3%) - (83.5%) - -	31. 22. 14. 17. 32. 3. 17. 1. 33. 30.
Nala Lejweleputswa Selsolo Dihlabeng Nikobana Maluf-a-Phofung Phumelela Mantsopa Thabo Mofulsanyana Modptaka	FS184 FS185 DC18 FS191 FS192 FS193 FS194 FS195 FS196 DC19 FS201	388 422 117 700 440 992 698 505 307 425 1 555 465 125 635 206 240 104 704 720 108	437 203 119 340 440 992 698 505 336 124 1 535 506 129 675 206 240 104 704 714 889	1 394 595 338 192 102 212 530 391 578 062 616 715 1 039 921 125 094 169 629 102 668 475 484 552 784 793 839	68.5% 87.1% 86.8% 120.3% 62.8% 200.6% 66.9% 62.2% 98.6% 60.0% 74.9% 79.5%	68.5% 77.4% 85.6% 120.3% 82.8% 183.5% 67.7% 98.5% 62.2% 98.2% 66.5% 69.6% 79.2%	(89 399) - (280 591) - - - -	99 011 17 128 120 443 - 495 585 4 582 36 610 1 836 239 405	(20.3%) (83.5%)	31. 22. 14. 17. 32. 3. 17. 1. 33. 30.
Nala Lejweleputswa Selsoto Dihlabeng Nkotoana Malut-a-Phofung Phumelela Mantsopa Thabo Mofutsany ana Mochaka Ngwafhe Melsimaholo	FS184 FS185 DC18 FS191 FS192 FS193 FS194 FS195 FS196 DC19 FS201 FS203 FS204	388 422 117 700 440 992 698 505 307 425 1 555 465 125 635 206 240 104 704 720 108 738 411 998 836	437 203 119 340 440 992 698 505 336 124 1 535 506 129 675 206 240 104 704 714 889 794 175 1 002 736	1 394 595 338 192 102 212 530 391 578 062 616 715 1 039 921 125 094 169 629 102 868 475 484 552 784	68.5% 87.1% 86.8% 120.3% 82.8% 200.6% 66.9% 99.6% 82.2% 66.0% 74.9%	68.5% 77.4% 85.6% 120.3% 62.8% 183.5% 67.7% 96.5% 62.2% 66.5% 69.6%	(89 399) - (280 591) - -	99 011 17 128 120 443 - 495 585 4 582 36 610 1 836 239 405 241 391	(20.3%) - (83.5%) - - -	31. 22. 14.
Nala Lejweleputswa Selsolo Dihlabeng Nikoʻbana Malut-a-Phofung Phumelela Marisopa Thabo Mofutsanyana Moqnaka Ngwathe Mesimaholo Mafube Fazile Dabi	FS184 FS185 DC18 FS191 FS192 FS193 FS194 FS195 FS196 DC19 FS201 FS201 FS203 FS204 FS205	388 422 117 700 440 992 696 805 307 425 1 555 465 126 635 206 240 104 704 720 108 738 411 998 836 186 259	437 203 119 340 440 992 688 505 336 124 1 535 506 129 675 206 240 104 704 714 889 794 175 1 002 736 186 259	1 394 595 338 192 102 212 530 391 578 062 616 715 1 039 921 125 094 169 629 102 868 475 484 552 784 793 839 195 087	68.5% 87.1% 86.8% 120.3% 82.8% 200.6% 66.9% 88.22% 66.0% 74.9% 79.5% 104.7%	68.5% 77.4% 85.6% 120.3% 62.8% 67.7% 96.5% 62.2% 66.5% 63.6% 79.2%	(89 399) - (280 591) - - - -	99 011 17 128 120 443 495 585 4 582 36 610 1 836 239 405 241 391 208 897	(20.3%) (83.5%)	31 22 14 17 32 3 17 1 33 30 20
Nala Lejweleputswa Selsolo Dihlabeng Nkerbana Malufa-Phrfung Phumelela Mantsopa Thabo Mofulsanyana Moqhaka Ngwathe Masimaholo Mafube	FS184 FS185 DC18 FS191 FS192 FS193 FS194 FS195 FS196 DC19 FS201 FS201 FS203 FS204 FS205	388 422 117 700 440 992 698 505 307 425 1 555 465 126 635 206 240 104 704 720 108 738 411 998 836 186 259 151 616	437 203 119 340 440 992 698 505 336 124 1 535 506 129 675 206 240 104 704 714 889 794 175 1 002 736 188 259 165 165	1 394 595 338 192 102 212 530 391 578 062 616 715 1 039 921 125 094 169 629 102 868 475 484 552 784 793 839 195 087 146 384	68.5% 87.1% 86.8% 120.3% 82.8% 200.6% 66.9% 99.6% 82.2% 98.2% 56.0% 74.5% 104.7% 96.5%	68.5% 77.4% 85.6% 120.3% 82.8% 133.5% 96.5% 92.2% 98.2% 56.5% 62.9% 104.7% 88.6%	(89 399) - (280 591) - - - - - (8 828)	99 011 17 128 120 443 495 585 4 582 36 610 1 836 239 405 241 391 208 897	(20.3%)	31. 22. 14. 17 32. 3. 3. 17.7 1. 1. 33. 30. 20.
Nala Lejweleputswa Selsolo Dihlabeng Nkerbana Malufa-Phofung Phumalela Mantsopa Thabo Mofulsany ana Moqhaka Ngwalha Melsimaholo Mafuba Fezile Dabi Total Free State	FS184 FS185 DC18 FS191 FS192 FS193 FS194 FS195 FS196 DC19 FS201 FS201 FS204 FS205 DC20	388 422 117 700 440 992 898 505 307 425 1555 465 125 635 206 240 104 704 720 108 738 411 998 836 186 259 151 616 16 522 003	437 203 119 340 440 992 698 505 336 124 1 535 506 129 675 206 240 104 704 714 889 794 175 1 002 736 188 259 165 165	1 394 595 338 192 102 212 530 391 576 062 616 715 1 039 921 125 094 169 629 102 868 475 484 552 784 793 839 195 087 146 384	68.5% 87.1% 86.6% 120.3% 82.9% 66.9% 99.6% 62.2% 66.0% 74.9% 74.9% 104.7% 96.5%	68.5% 77.4% 85.6% 120.3% 82.8% 67.7% 95.5% 82.2% 65.5% 63.8% 79.2% 104.7% 88.6% 85.0%	(89 399) - (280 591) - - - - - (8 828)	99 011 17 128 120 443 495 585 4 582 36 610 1 836 239 405 241 391 208 897 18 781 2 889 894	(20.3%) (83.5%) - - - - (4.7%) (2.3%)	31. 22. 14. 17. 32. 3. 17. 1. 1. 33. 30. 20. 11.
Nala Lejwelepulswa Selsolo Dihlabeng Nikobana Malufa-Phofung Phumelela Manisopa Thabo Mofubanyana Moqhaka Ngwathe Mesimaholo Mafube Fezile Dabi Total Free State BAUTENG Ekurhuleni Metro	FS184 FS185 DC18 FS191 FS192 FS193 FS194 FS196 DC19 FS203 FS204 FS205 DC20	388 422 117 700 440 992 698 505 307 425 1 555 465 126 635 206 240 104 704 720 108 738 411 998 836 186 259 151 616 16 522 003	437 203 119 340 440 992 698 505 336 124 1 535 506 129 675 206 240 104 704 714 889 794 175 1 002 736 188 259 165 165 16 679 889	1 394 595 338 192 102 212 530 391 578 062 616 715 1 039 921 1 25 094 169 629 102 868 475 484 552 784 793 839 195 087 146 384 14 173 992	68.5% 87.1% 86.6% 120.3% 82.8% 90.6% 66.9% 99.6% 64.22% 99.2% 66.0% 74.9% 79.5% 85.8%	68.5% 77.4% 85.6% 120.3% 82.8% 133.5% 67.7% 96.5% 96.5% 96.5% 96.5% 98.2% 98.2% 98.2% 98.2% 98.2% 98.2% 98.2% 98.2%	(89 399) (280 591) - - - (8 828) (383 997)	99 011 17 128 120 443 495 585 4 582 36 610 1 836 239 405 241 391 208 897 18 781 2 889 894	(20.3%) (83.5%) 	31. 22. 14. 17. 32. 3. 3. 17. 1. 1. 33. 30. 20. 20.
Nala Lejweleputswa Selsolo Dihlabeng Nkebana Maluha-Phofung Phumalela Mantsopa Thabo Mofubanyana Moqnaka Ngwatha Metsimaholo Mafuba Fezile Dabi Total Free State SAUTENG Ekurhuleni Metro City Of Johannesburg	FS184 FS185 DC18 FS191 FS192 FS193 FS194 FS195 DC19 FS201 FS203 FS204 FS205 DC20	388 422 117 700 440 992 696 505 307 425 1555 465 126 635 206 240 104 704 720 108 738 411 998 836 186 259 151 616 16 522 003	437 203 119 340 440 992 688 505 336 124 1 535 506 129 675 206 240 104 704 714 889 794 175 1 002 736 188 259 165 165 16 679 889	1 394 595 338 192 102 212 530 391 578 062 616 715 1 039 921 125 094 169 629 102 668 475 484 552 784 793 839 195 087 146 384 14 173 992	68.5% 87.1% 86.8% 120.3% 62.3% 66.9% 93.6% 66.0% 93.6% 60.0% 74.9% 79.5% 104.7% 95.5%	68.5% 77.4% 85.6% 120.3% 82.8% 67.7% 86.5% 82.2% 98.2% 66.5% 104.7% 88.6% 85.0%	(89 399) - (280 591) - - - - - (8 828)	99 011 17 128 120 443 495 585 4 582 36 610 1 836 239 405 241 391 208 897 18 781 2 889 894	(20.3%)	31. 22. 14. 17. 32. 3. 17. 1. 33. 30. 20. 11. 17.
Nala Lejweleputswa Selsoto Dihlabeng Nkobana Maluka-Phofung Phumelela Manteopa Thabo Mofukanyana Moqhaka Ngwathe Mestimaholo Mafube Fezile Dabi Total Free State SAUTENG Ekurhuleni Metro City O'T'shwane	FS184 FS185 DC18 FS191 FS193 FS194 FS195 FS196 DC19 FS201 FS203 FS204 FS205 DC20	388 422 117 700 440 992 898 505 307 425 1555 465 125 635 206 240 104 704 720 108 738 411 998 836 186 259 151 616 16 522 003	437 203 119 340 440 992 698 505 336 124 1 535 506 129 675 206 240 104 704 714 889 794 175 1 002 735 188 259 165 165 16 679 889	1 394 595 338 192 102 212 530 391 578 062 616 715 1 039 921 1 25 094 169 629 102 686 475 484 552 784 793 839 195 087 146 384 14 173 992	68.5% 87.1% 86.6% 120.3% 82.8% 69.9% 99.6% 82.2% 99.6% 74.9% 79.5% 85.0% 79.5% 85.8%	68.5% 77.4% 85.6% 120.3% 62.8% 133.5% 67.7% 85.5% 62.2% 88.2% 88.2% 98.2% 98.2% 98.5% 89.2% 99.2% 99.2% 99.2% 99.2% 99.3%	(89 399) (280 591) - - - (8 828) - (383 997)	99 011 17 128 120 443 495 585 4 582 36 610 1 836 239 405 241 391 208 897 18 781 2 889 894	(20.3%) (83.5%) 	31, 22, 14, 17, 17, 17, 17, 17, 17, 17, 17, 17, 17
Nala Lejweleputswa Selsolo Dihlabeng Nkebana Maluf-a-Phofung Phumelela Mantsopa Thabo Mofutsanyana Moqhaka Ngwahe Metsimaholo Mafube Fezile Dabi otal Free State SAUTENG Ekurhuleni Metro City Of-Johannesburg	FS184 FS185 DC18 FS191 FS192 FS193 FS194 FS195 FS196 DC19 FS203 FS204 FS205 DC20 EKU JHB GT421	388 422 117 700 440 992 698 505 307 425 1555 465 126 635 206 240 104 704 720 108 738 411 998 836 186 259 151 816 16 522 003	437 203 119 340 440 992 688 505 336 124 1 535 506 129 675 206 240 104 704 714 889 794 175 1 002 736 186 259 185 165 16 679 889	1 394 595 338 192 102 212 530 391 578 062 616 715 1 039 921 125 094 166 629 102 868 475 484 552 784 793 839 195 087 146 384 14 173 992	68.5% 87.1% 86.6% 120.3% 82.8% 66.9% 99.6% 66.9% 99.2% 66.0% 74.9% 79.5% 85.8%	68.5% 77.4% 85.6% 120.3% 82.8% 67.7% 96.5% 96.5% 98.2% 98.2% 98.2% 98.2% 98.2% 98.2% 98.2% 99.2% 93.0%	(89 399) (280 591) - - - (8 828) - (383 997)	99 011 17 128 120 443 495 585 4 582 36 610 1 836 239 405 241 391 208 897 18 761 2 889 894 932 189 2 197 574 2 011 886 1 773 248	(20.3%) (83.5%) - - - (4.7%)	31, 22, 14, 17, 32, 3, 17, 1, 33, 30, 20, 11, 17, 2, 4, 7, 29, 29, 29, 29, 29, 29, 29, 29, 29, 29
Nala Lejweleputswa Selsolo Dihlabeng Nkoʻbana Maluk-a-Phofung Phumelela Marisopa Thabo Mofutsariyana Moqnaka Ngwahe Mesimaholo Mafube Fezile Dabi Total Free State SAUTENG Ekurhuleni Metro City Oʻf-Johannesburg City Oʻf-Johannesburg City Oʻf-Tshwane	FS184 FS185 DC18 FS191 FS192 FS193 FS194 FS195 DC19 FS201 FS203 FS204 FS205 DC20 EKU JHB TSH GT421 GT422	388 422 117 700 440 992 696 505 307 425 1555 465 126 635 206 240 104 704 720 108 738 411 998 836 186 259 151 616 16 522 003	437 203 119 340 440 992 688 505 336 124 1 535 506 129 675 206 240 104 704 714 889 794 175 1 002 736 188 259 165 165 16 679 889	1 394 595 338 192 102 212 530 391 578 062 616 715 1 039 921 125 094 169 629 102 668 475 484 552 784 793 839 195 087 146 384 14 173 992	68.5% 87.1% 86.8% 120.3% 68.3% 66.9% 93.8% 66.0% 93.8% 60.0% 74.9% 79.5% 104.7% 95.5% 85.8%	68.5% 77.4% 85.6% 120.3% 82.8% 67.7% 86.5% 82.2% 58.5% 104.7% 83.6% 85.0%	(89 399) (280 591) - - - (8 828) (383 997)	99 011 17 128 120 443 495 585 4 582 36 610 1 836 239 405 241 391 208 897 18 781 2 889 894	(20.3%) (83.5%) 	31, 22, 14, 5, 17, 17, 1, 32, 3, 17, 1, 33, 30, 20, 11, 17, 17, 29, 9, 9, 9,
Nala Lejweleputswa Selsolo Dihlabeng Nkebana Maluf-a-Phofung Phumelela Mantsopa Thabo Mofubanyana Moqnaka Ngwathe Metsimaholo Mafube Fezile Dabi Total Free State SAUTENG Ekurhuleni Metro City Of Johannesburg City Of Tshwane Emfuleni Midvael	FS184 FS185 DC18 FS191 FS192 FS193 FS194 FS195 FS196 DC19 FS203 FS204 FS205 DC20 EKU JHB GT421	388 422 117 700 440 992 698 505 307 425 1555 465 126 635 206 240 104 704 720 108 738 411 998 836 186 259 151 816 16 522 003	437 203 119 340 440 992 688 505 336 124 1 535 506 129 675 206 240 104 704 714 889 794 175 1 002 736 186 259 185 165 16 679 889	1 394 595 338 192 102 212 530 391 578 002 616 715 1 039 921 1 25 094 169 629 102 868 475 484 552 784 793 639 195 087 146 384 14 173 992	68.5% 87.1% 86.6% 120.3% 82.3% 69.5% 99.6% 99.6% 74.9% 74.9% 74.5% 95.5% 85.8%	68.5% 77.4% 85.6% 120.3% 82.8% 133.5% 67.7% 95.5% 104.7% 104.7% 104.7% 105.5% 104.7% 105.2% 104.7% 105.2% 104.7% 105.2% 104.7% 105.2%	(89 399) (280 591) - - - (8 828) (383 997)	99 011 17 128 120 443 495 585 4 582 36 610 1 836 239 405 241 391 208 897 18 781 2 889 894 932 189 2 197 574 2 011 886 1 773 248 91 477 188 398	(20.3%)	31. 22. 14. 17. 32. 3. 17. 1. 33. 30. 20. 11. 17. 2. 4. 7. 29. 9.
Nala Lejweleputswa Selsolo Dihlabeng Nkoʻbana Maluk-a-Phofung Phumelela Marikopa Thabo Mofutsariyana Moqhaka Ngwahe Mesimaholo Mafube Fezile Dabi Total Free State SAUTENG Ekurhuleni Metro City Oʻf-Johannesburg City Oʻf-Johannesburg City Oʻf-Tshwane Errfuleni Midvaal Lesedi Sedibeng	FS184 FS185 DC18 FS191 FS192 FS193 FS194 FS195 FS203 FS204 FS205 DC20 EKU JHB TSH GT421 GT422 GT423	388 422 117 700 440 992 898 505 307 425 1555 465 125 635 206 240 104 704 720 108 738 411 998 836 186 259 151 616 16 522 003 32 378 197 45 722 359 28 281 450 5 937 229 1 016 497 709 231	437 203 119 340 440 992 698 505 336 124 1 535 506 129 675 206 240 104 704 714 889 794 175 1 002 738 188 259 165 165 16 679 889 32 388 177 45 706 982 28 652 335 5 958 476 1 000 136 714 253	1 394 595 338 192 102 212 530 391 578 062 616 715 1 039 921 125 094 186 629 102 868 475 484 552 784 793 839 195 087 146 384 14 173 992 31 425 988 43 509 408 26 840 450 4 185 228 908 659 515 856 5346 147	68.5% 87.1% 86.8% 120.3% 68.3% 66.9% 93.8% 66.0% 93.8% 60.0% 74.9% 79.5% 104.7% 95.5% 85.8%	68.5% 77.4% 85.6% 120.3% 82.8% 67.7% 86.5% 82.2% 58.5% 104.7% 83.6% 85.0%	(89 399) (280 591) - - - (8 828) - (383 997)	99 011 17 128 120 443 495 585 4 582 36 610 1 836 239 405 241 391 208 897 18 781 2 889 894 932 189 2 197 574 2 011 886 1 773 248 91 477 198 398 28 185	(20.3%) (83.5%) 	31, 22, 14, 17, 17, 18, 18, 18, 18, 18, 18, 18, 18, 18, 18
Nala Lejweleputswa Selsolo Dihlabeng Nkotoana Malufa-Phofung Phumalela Marisopa Thabo Mofulsaryana Moqhaka Ngwafina Mesimaholo Mafuba Fezila Dabi Total Free State GAUTENG Ekurhuleni Metro City Of Johannesburg City Of Johannesburg City Of Tshwane Emfuleni Midvael Lesedi	FS184 FS185 DC18 FS191 FS192 FS193 FS194 FS195 FS196 DC19 FS203 FS204 FS205 DC20 EKU JHB GT421 GT422 GT423 DC42	388 422 117 700 440 992 696 505 307 425 1555 465 125 635 206 240 104 704 720 108 738 411 998 836 186 259 151 616 16 522 003 32 378 197 45 722 359 28 281 450 5 937 229 1 016 497 709 231 3 85 217	437 203 119 340 440 992 688 505 336 124 1 535 506 129 6775 206 240 104 704 714 889 794 175 1 002 736 188 259 185 165 16 679 889	1 394 595 338 192 102 212 530 391 578 002 616 715 1 039 921 1 25 094 169 629 102 868 475 484 552 784 793 639 195 087 146 384 14 173 992	68.5% 87.1% 86.8% 120.3% 82.8% 66.9% 99.8% 66.0% 74.9% 79.5% 85.8% 97.1% 95.2% 94.2% 94.2% 95.2% 94.2% 94.2% 94.2%	68.5% 77.4% 85.6% 120.3% 82.8% 67.7% 96.5% 96.5% 98.2% 98.2% 98.2% 93.0% 97.1% 95.2% 93.0% 97.1% 95.2% 90.9% 70.2% 90.9%	(89 399) (280 591) - - - (8 828) - (383 997)	99 011 17 128 120 443 495 585 4 582 36 610 1 836 239 405 241 391 208 887 18 781 2 889 894 2 197 574 2 011 886 1 773 248 91 477 188 398 2 9 185 8 3 551	(20.3%)	31. 22. 14. 17. 32. 3. 17. 1. 33. 30. 20. 11. 17. 29. 29. 27. 7. 3.
Nala Lejweleputswa Sestoto Dihlabeng Nkotoana Malufa-Phofung Phumelela Mantsopa Thabo Mofutsanyana Mochaka Ngwathe Metsimaholo Mafube Fezile Dabi Total Free State GAUTENG Ekurhuleni Metro City Of Johannesburg City Of Tshwane Emfuleni Midvaal Lesedi Sedibeng Mogale City	FS184 FS185 DC18 FS191 FS192 FS193 FS194 FS195 DC19 FS201 FS203 FS204 FS205 DC20 EKU JHB TSH GT421 GT422 GT423 DC42 GT423 DC42 GT481	388 422 117 700 440 992 696 505 307 425 1555 485 126 635 206 240 104 704 720 108 738 411 998 836 186 259 151 816 16 522 003 32 378 197 45 722 359 28 281 450 5 937 229 1 016 497 709 231 2 783 094	437 203 119 340 440 992 688 505 336 124 1 535 506 129 675 206 240 104 704 714 889 794 175 1 002 736 188 259 165 165 16 679 889 32 358 177 45 706 982 28 652 335 5 958 476 1 000 136 714 253 375 332 2 661 239	1 394 595 338 192 102 212 530 391 578 062 616 715 1 039 921 125 094 169 629 102 668 475 484 793 839 195 087 146 384 14173 992 31 425 989 43 509 408 26 640 450 4 185 229 906 659 515 856 346 147 2 577 689	68.5% 87.1% 86.8% 120.3% 66.9% 93.6% 66.9% 93.6% 60.0% 74.9% 79.5% 104.7% 95.5% 85.8%	68.5% 77.4% 85.6% 120.3% 82.8% 67.7% 86.5% 82.2% 98.2% 66.5% 104.7% 88.6% 85.0%	(89 399) (280 591) - - - (8 828) - (383 997)	99 011 17 128 120 443 495 585 4 582 36 610 1 836 239 405 241 391 208 897 18 781 2 889 894 932 189 2 197 574 2 011 886 1 773 248 91 477 198 398 28 185	(20.3%) (83.5%) 	31. 22. 14. 17. 32. 3. 17. 1. 33. 30. 20.

		Main appropriation	Adjusted Budget	Year to date: 30 June 2017	Total Expenditure as % of main	Total Expenditure as % of adjusted	(Over)	Under	(Over) as % of adjusted budget	Under as % o adjusted budget
Rthousands	Code				appropriation	budget			,	
KWAZULU-NATAL										
A eThekwini	ETH	30 646 274	30 764 278	29 173 167	95.2%	94.8%		1 591 110		5.29
B Umdoni	KZN212	285 776	230 414	190 754	66.7%	82.8%	-	39 660	-	17.29
B Umzumbe B uMuziwabantu	KZN213	152 247	155 321	123 448	81.1%	79.5%	-	31 873	- 1	20.5
B uMuziwabantu B Ray Nkonyeni	KZN214 KZN216	137 814 836 394	143 673 836 394	141 832 653 175	102.9% 78.1%	98.7% 78.1%	-	1 841 183 219	- [1.3
B Ray Nkonyeni C Ugu B uMshwathi B uMngeni B Mpofana	DC21	912 263	928 221	1 070 224	117.3%	115.3%	(142 003)	183 219	(15.3%)	21.9
B uMshwathi	KZN221	136 147	136 869	121 355	89.1%	88.7%	- (1.12.000)	15 514	(15.575)	11.39
B uMngeni	KZN222	367 656	382 057	352 339	95.8%	92.2%	-	29 718	-	7.89
B Mpofana	KZN223	133 926	152 178	125 228	93.5%	82.3%	-	26 950	-	17.79
B Impendle B Msunduzi	KZN224 KZN225	59 274 4 453 570	63 028 4 453 570	58 111 4 139 090	98.0% 92.9%	92.2% 92.9%	-	4 916	-	7.89
B Mkhambathini	KZN226	81 504	84 292	67 908	83.3%	80.6%	-	314 480 16 384		7.19 19.49
B Richmond	KZN227	98 165	103 560	89 010	90.7%	86.0%	- 1	14 550		14.05
C uMgungundlovu	DC22	612 246	677 753	645 642	105.5%	95.3%		32 111	-	4.79
B Okhahlamba	KZN235	174 607	188 914	145 181	83.1%	76.9%	-	43 733	- 1	23.19
B Inkosi Langalibalele B Alfred Duma	KZN237 KZN238	500 526 735 160	504 282 766 754	272 608 611 639	54.5% 83.2%	54.1% 79.8%	-	231 673	- 1	45.99
C Uthukela	DC23	548 356	591 557	648 838	118.3%	109.7%	(57 280)	155 115	(9.7%)	20.29
B Endumeni	KZN241	255 735	263 584	245 773	96.1%	93.2%	-	17 811	(5.770)	6.89
B Nguthu	KZN242	158 462	158 462	102 262	64.5%	64.5%	525	56 200		35.59
B Msinga	KZN244	183 619	217 127	67 523	36.8%	31.1%	345	149 604		68.99
B Umvoti C Umzinyathi	KZN245	230 801 394 348	239 646	255 985	110.9%	106.8%	(16 339)	(4)	(6.8%)	(4
C Umzinyathi B Newcaste	DC24 KZN252	394 348 1 955 731	402 519 1 958 821	435 845 2 111 001	110.5% 107.9%	108.3% 107.8%	(33 326)	87	(8.3%)	
B eMadlangeni	KZN252 KZN253	73 335	76 077	67 594	92.2%	107.8% 88.8%	(152 179)	8 483	(7.8%)	11.29
B Dannhauser	KZN254	99 245	111 975	73 641	74.2%	65.8%		38 334		34.29
C Amajuba	DC25	172 169	182 214	168 484	97.9%	92.5%	- 1	13 730	- ÷	7.5%
B eDumbe	KZN261	127 198	106 293	101 813	80.0%	95.8%	-	4 480	3	4.2%
B uPhongolo	KZN262	196 749	209 066	196 768	100.0%	94.1%	38	12 298	- 10	5.9%
B Abaqulusi B Nongoma	KZN263 KZN265	645 615 147 899	568 128 150 942	328 310 163 404	50.9% 110.5%	57.8% 108.3%	(40,400)	239 818	2	42.2%
B Ulundi	KZN266	325 330	331 541	344 028	110.5%	108.3%	(12 462) (12 487)	- 3	(8.3%)	
C Zululand	DC26	462 345	480 104	506 025	109.4%	105.4%	(25 921)	0	(3.8%)	
8 Umhlabuyalingana	KZN271	211 551	210 999	171 219	80.9%	81.1%	(=====	39 781	(0.470)	18.9%
B Jozíni	KZN272	194 209	192 147	159 970	82.4%	83.3%	12	32 177	1	16.7%
B Mtubatuba	KZN275	158 395	175 548	169 637	107.1%	96.6%	(4	5 911	17	3.4%
B The New Big 5 False Bay C Umkhanyakude	KZN276	142 353	6 349	113 425	79.7%	1786.5%	(107 076)	1	(1686.5%)	-
C Umkhanyakude B Mfolozi	DC27 KZN281	374 808 112 951	379 104 117 351	369 984 119 030	98.7% 105.4%	97.6% 101.4%	(1 679)	9 120	(4.49()	2.4%
B uMhlathuze	KZN282	2 629 337	2 842 746	2 981 117	113.4%	104.9%	(138 371)		(1.4%)	
B uMlalazi	KZN284	354 776	375 622	356 254	100.4%	94.8%	(100 07 1)	19 368	(4.5%)	5.2%
B Mthonjaneni	KZN285	138 900	150 787	114 754	82.6%	76.1%		36 033		23.9%
B Nkandla	KZN286	117 422	122 699	128 080	109.1%	104.4%	(5 381)	-	(4.4%)	-
C King Cetshwayo B Mandeni	DC28	669 484	750 955	681 608	101.8%	90.8%		69 347		9.2%
B Mandeni B KwaDukuza	KZN291 KZN292	203 740 1 338 193	207 240 1 361 454	219 364 1 306 283	107.7% 97.6%	105.9% 95.9%	(12 124)	-	(5.9%)	-
B Ndwedwe	KZN293	127 457	132 152	110 697	86.9%	83.8%	:	55 171 21 455	- 2	4.1% 16.2%
B Maphumulo	KZN294	98 729	98 411	92 814	94.0%	94.3%		5 597	7.00	5.7%
C lLembe	DC29	579 600	584 381	546 978	94.4%	93.6%	-	37 404	1.7.1	6.4%
B Greater Kokstad	KZN433	374 138	368 561	298 565	79.8%	81.0%	-	69 996	120	19.0%
8 Ubuhlebezwe	KZN434	134 696	130 414	113 090	84.0%	86.7%	-	17 324	2.60	13.3%
B Umzimkhulu B Dr Nkosazana Dlamini Zuma	KZN435 KZN436	242 639 141 997	221 549 137 858	190 342 120 381	78.4% 84.8%	85,9% 87.3%	- 1	31 207	540	14.1%
C Harry Gwala	DC43	393 941	440 103	339 905	86.3%	77.2%	:	17 477 100 198	21	12.7%
Total Kwazulu-Natal		55 039 803	55 626 043	52 501 501	95.4%	94.4%	(716 629)	3 841 170	(1.3%)	22.8% 6.9%
							(**************************************	0011110	(1.074)	0.070
LIMPOPO								1		
B Greater Giyani	LIM331	286 560	279 624	224 129	78.2%	80.2%	-	55 495	.	19.8%
B Greater Letaba	LIM332	207 297	204 819	181 194	87.4%	88.5%	2	23 626		11.5%
B Greater Tzaneen	LIM333	1 046 702	1 049 698	822 052	78.5%	78.3%	*	227 646	-	21.7%
Ba-Phalaborwa	LIM334	476 355	476 355	368 818	77.4%	77.4%		107 537	- 1	22.6%
B Maruleng C Mopani	LIM335 DC33	148 303 1 063 921	169 125 790 375	96 821 800 087	65.3% 75.2%	57.2%	(0.740)	72 304	,	42.8%
B Musina	LIM341	251 260	283 454	256 861	102.2%	101.2% 90.6%	(9 713)	26 593	(1.2%)	0.404
B Thulamela	LIM343	612 848	581 914	392 475	64.0%	67.4%		189 439	: 1	9.4% 32.6%
B Makhado	LIM344	846 250	846 250	505 850	59.8%	59.8%	- [340 400		40.2%
B Makhado-Thulamela	LIM345	252 964	237 864	60 841	24.1%	25.6%	.	177 022		74.4%
Vhembe	DC34	758 962	758 962	501 667	66.1%	66.1%	.	257 295	-	33.9%
Blouberg Molemale	LIM351	247 642	281 291	200 503	81.0%	71.3%	-	80 788	-	28.7%
Polokwane	LIM353 LIM354	155 915 2 578 556	155 915 2 661 611	136 168 2 505 298	87.3% 97.2%	87.3% 94.1%	-	19 747	-	12.7%
3 Lepelle-Nkumpi	LIM355	305 440	305 440	192 252	62.9%	62.9%	[]	156 313 113 188	:	5.9% 37.1%
C Capricorn	DC35	740 662	734 717	874 715	118.1%	119.1%	(139 998)	, 13 100	(19.1%)	37.1%
3 Thabazimbi	LIM361	281 955	281 955	243 321	86.3%	86.3%	-	38 634	(10.170)	13.7%
3 Lephalale	LIM362	465 578	465 578	45 138	9.7%	9.7%	-	420 440	9	90.3%
Befa Bela	LIM366	376 203	376 203	239 880	63.8%	63.8%	-	136 323		36.2%
Mogalakwena Modimolle-Mookgopong	LIM367 LIM368	848 803 554 886	848 803 538 016	832 445	98.1%	98.1%	-	16 357	8 1	1.9%
	DC36	153 801	528 016 153 801	449 822 124 610	81.1% 81.0%	85.2% 81.0%	:	78 195		14.8%
Waterberg Ephraim Mogale	LIM471	248 256	250 705	134 475	54.2%	53.6%	-	29 191 116 229	8	19.0% 46.4%
Blias Motsoaledi	LIM472	328 915	378 434	302 205	91.9%	79.9%		76 228	2	20.1%
Makhuduthamaga	LIM473	231 114	273 006	236 968	102.5%	86.8%	-	36 038	*	13.2%
Fetakgomo-Greater Tubatse	LIM476	481 092	509 906	315 175	65.5%	61.8%	-	194 732	-	38.2%
Sekhukhune	DC47	911 855	944 205	943 430	103.5%	99.9%		775	-	0.1%
Total Limpopo		14 862 094	14 828 026	11 987 201	80.7%	80.8%	(149 710)	2 990 535	(1.0%)	20.2%

		Main appropriation	Adjusted Budget	Year to date: 30 June 2017	% of main	Total Expenditure as % of adjusted	(Over)	Under	(Over) as % of adjusted budget	Under as ' adjuste budge
R thousands	Code				appropriation	budget				
MPUMALANGA										
Albert Lufuli	MP301	381 928	392 897	195 170	51.1%	49.7%		197 726	- 1	50
Msukaligwa	MP302	738 224	742 327	491 522	66.6%	66.2%	-	250 805		33
Mkhondo	MP303	479 434	515 348	458 724	95.7%	89.0%		56 624	- 1	1
Pixley Ka Seme (MP)	MP304	304 743	284 294	197 815	64.9%	69.6%		86 479		30
Lekwa	MP305	925 995	908 022	643 603	69.5%	70,9%		264 419		25
Dipaleseng	MP306	208 490	230 653	116 456	55.9%	50.5%	_	114 197	1.0	49
Govan Mbeki	MP307	1 708 279	1 734 326	1 518 775	88.9%	87.6%	_	215 551	100	12
Gert Sibande	DC30	419 449	421 291	351 631	83.8%	83.5%		69 660	3251	16
Victor Khanye	MP311	455 076	455 076	356 552	78.4%	78.4%		98 524	3201	2
Emalahleni (Mp)	MP312	2 696 508	2 694 462	2 054 164	76.4%	76.2%		640 297		2
Steve Tshwete	MP313	1 404 161	1 376 432	1 198 136	85.3%	87.0%		178 296		10
Emakhazeni	MP314	260 881	264 301	171 122	65.6%	64.7%		93 179		35
Thembisile Hani	MP315	613 285	768 406	399 005	65.1%	51.9%		369 401		4
Dr J.S. Moroka	MP316	621 258	603 127	372 117	59.9%	61.7%	0		927	
	DC31	441 906	487 831	373 665	84.6%	76.6%	- 5	231 010		38
Nkangala								114 166		23
Thaba Chweu	MP321	505 139	585 497	442 096	87.5%	75.5%	-	143 401	-	24
Nkomazi	MP324	709 944	712 997	580 538	81.8%	81.4%		132 459	-	18
Bushbuckridge	MP325	879 460	969 255	834 129	94.8%	86.1%	:+:	135 125	-	13
City of Misombela	MP326	2 675 595	2 403 491	2 224 686	83.1%	92.6%		178 805	-	7
Ehlanzeni	DC32	209 928	211 869	183 872	87.6%	86.8%		27 997		13
Total Mpumalanga		16 639 684	16 761 901	13 163 780	79.1%	78.5%	•	3 598 121	•	21
NORTH WEST										
Moretele	NW371	382 495	382 495	356 569	93.2%	93.2%	*	25 926	.	1
Madibeng	NW372	1 582 851	1 561 520	1 376 446	87.0%	88.1%	-	185 073		1
Rustenburg	NW373	3 886 035	4 296 346	3 624 210	93.3%	84.4%		672 137		15
Kgellengrivier	NW374	158 060	188 634	134 309	85.0%	71.2%		54 325		28
Moses Kotane	NW375	762 028	790 570	714 836	93.8%	90.4%	-	75 734		
Bojanala Platinum	DC37	298 800	307 218	284 987	95.4%	92.8%		22 232	-	9
Ratiou	NW381	114 677	135 800	125 677	109.6%	92.5%			-	7
		167 041	167 041	114 536	68.6%		-	10 123	-	7
Tswaing	NW382					68.6%		52 505	-	3
Mafikeng	NW383	638 269	638 269	416 559	65.3%	65.3%	-	221 710	:	34
Ditsobota	NW384	406 246	406 246	354 566	87.3%	87.3%	-	51 680		12
Ramotshere Moiloa	NW385	293 238	307 227	227 806	77.7%	74.1%	-	79 421	2	25
Ngaka Modiri Molema	DC38	705 105	705 105	415 249	58.9%	58.9%	-	289 856	3	41
Naledi (Nw)	NW392	404 098	441 048	368 113	91.1%	83.5%	-	72 936	8 1	16
Mamusa	NW393	179 701	165 894	82 807	46.1%	49.9%		83 086	*	50
Greater Taung	NW394	188 141	225 351	159 046	84.5%	70.6%	-	66 305	8	29
Lekwa-Teemane	NW396	312 932	305 106	163 026	52.1%	53.4%		142 079	8	46
Kagisano-Molopo	NW397	169 320	169 320	114 186	67.4%	67.4%	-	55 133	8	32
Dr Ruth Segomotsi Mompati	DC39	306 476	306 476	266 234	86.9%	86.9%		40 243		13
City Of Matosana	NW403	2 818 956	2 853 430	2 336 663	82.9%	81.9%		516 767		18
Maquassi Hills	NW404	299 005	299 005	249 054	83.3%	83.3%	-	49 952		16
Tlokwe-Ventersdorp	NW405	92	1 724 930	1 273 276	-	73.8%		451 654		26
Dr Kenneth Kaunda	DC40	172 329	177 983	167 108	97.0%	93.9%		10 875	-	6
Total North West		14 245 803	16 555 013	13 325 262	93.5%	80.5%		3 229 751		19
NORTHERN CAPE					1					
Joe Morolong	NC451	160 945	160 945	182 479	113.4%	113.4%	(21 534)		(13.4%)	
Ga-Segonyana	NC451	314 078	312 158	277 864	88.5%	89.0%	(21 334)	34 303	(13.476)	
Garagara	NC452 NC453	528 999	464 840	359 838	68.0%	77.4%		34 293	- 1	11
John Taolo Gaetsewe	DC453	96 728	92 416	81 898		88.6%	100	105 001	-	22
Richtersveld	NC061	62 449	64 424	45 644	84.7% 73.1%	70.8%	100	10 518		11
		299 276	306 375				35	18 780	-	29
Nama Khoi Kamiashara	NC062	50 637	53 732	262 338 32 743	87.7%	85.6%	120	44 037	•	14
Kamiesberg Hantam	NC064 NC065				64.7%	60.9%	257	20 989		39
namam	NC065	90 644	90 644	70 436	77.7%	77.7%		20 209	-	22
		51 636	53 095	43 115	83.5%	81.2%	(4)	9 980	-	18
Karoo Hoogland	NC066		24044	40.000	00 504					22
Karoo Hoogland Khai-Ma	NC067	52 440	54 614	42 208	80.5%	77.3%		12 406		
Karoo Hoogland Khai-Ma Namakwa	NC067 DC6	52 440 100 409	102 375	61 003	60,8%	77.3% 59.6%		12 406 41 371	- 1	
Karoo Hoogland Khai-Ma Namakwa Ubuntu	NC067 DC6 NC071	52 440 100 409 126 438	102 375 126 438	61 003 199 064	60,8% 157.4%	77.3% 59.6% 157.4%	(72 626)	41 371	(57.4%)	40
Karoo Hoogland Khai-Ma Namakwa Ubuntu Umsobomvu	NC067 DC6 NC071 NC072	52 440 100 409 126 438 153 430	102 375 126 438 155 322	61 003 199 064 142 535	60,8% 157.4% 92.9%	77.3% 59.6% 157.4% 91.8%	(72 626)	41 371 - 12 787	- (57.4%) -	40
Karoo Hoogland Khai-Ma Namakwa Ubuntu Umsobomru Emthanjeni	NC067 DC6 NC071 NC072 NC073	52 440 100 409 126 438 153 430 215 964	102 375 126 438 155 322 217 318	61 003 199 064 142 535 194 679	60,8% 157,4% 92,9% 90,1%	77.3% 59.6% 157.4% 91.8% 89.6%		41 371 - 12 787 22 639	- 1	40 8 10
Karoo Hoogland Khai-Ma Namakwa Ubuntu Umsobomvu Emfianjeni Kareeberg	NC067 DC6 NC071 NC072 NC073 NC074	52 440 100 409 126 438 153 430 215 964 61 949	102 375 126 438 155 322 217 318 61 949	61 003 199 064 142 535 194 679 39 711	60.8% 157.4% 92.9% 90.1% 64.1%	77.3% 59.6% 157.4% 91.8% 89.6% 64.1%	(72 626) - - -	41 371 - 12 787 22 639 22 238	- (57.4%) -	40 8 10 35
Karoo Hoogland Khai-Ma Namakwa Ubuntu Umsobomvu Emfhanjani Kareeberg Renostarberg	NC067 DC6 NC071 NC072 NC073 NC074 NC075	52 440 100 409 126 438 153 430 215 964 61 949 50 808	102 375 126 438 155 322 217 318 61 949 50 808	61 003 199 064 142 535 194 679 39 711 29 641	60,8% 157.4% 92.9% 90.1% 64.1% 58.3%	77.3% 59.6% 157.4% 91.8% 89.6% 64.1% 58.3%	(72 626) - - - - -	41 371 - 12 787 22 639 22 238 21 166	(57.4%) - - - -	40 8 10 35 41
Karoo Hoogland Khai-Ma Namakwa Ubuntu Umsobomvu Emfhanjani Kareeberg Renoslarberg Thembelihle	NC067 DC6 NC071 NC072 NC073 NC074 NC075 NC076	52 440 100 409 126 438 153 430 215 964 61 949 50 808 63 600	102 375 126 438 155 322 217 318 61 949 50 808 63 600	61 003 199 064 142 535 194 679 39 711 29 641 50 420	60.8% 157.4% 92.9% 90.1% 64.1% 58.3% 79.3%	77.3% 59.6% 157.4% 91.8% 89.6% 64.1% 58.3% 79.3%	(72 626) - - - - -	41 371 - 12 787 22 639 22 238 21 166 13 180	- (57.4%) - - -	40 8 10 35 41 20
Karoo Hoogland Khai-Ma Namakwa Ubuntu Umscbomru Emfhanjeni Kareeberg Renostarberg Thembelihle Siyafhemba	NC067 DC6 NC071 NC072 NC073 NC074 NC075 NC076 NC077	52 440 100 409 126 438 153 430 215 964 61 949 50 808 63 600 102 334	102 375 126 438 155 322 217 318 61 949 50 808 63 600 102 334	61 003 199 064 142 535 194 679 39 711 29 641 50 420 87 970	60.8% 157.4% 92.9% 90.1% 64.1% 58.3% 79.3% 86.0%	77.3% 59.6% 157.4% 91.8% 89.6% 64.1% 58.3% 79.3% 86.0%	(72 626) - - - - - -	41 371 - 12 787 22 639 22 238 21 166 13 180 14 364	(57.4%) - - - -	40 8 10 35 41 20
Karoo Hoogland Khai-Ma Namakwa Ubuntu Umsobomru Emfranjeni Kareeberg Renosterberg Thembelihle Siyaftemba Siyanuma	NC067 DC6 NC071 NC072 NC073 NC074 NC075 NC076 NC077 NC078	52 440 100 409 126 438 153 430 215 964 61 949 50 808 63 600 102 334 147 828	102 375 126 438 155 322 217 318 61 949 50 808 63 600 102 334 147 828	61 003 199 064 142 535 194 679 39 711 29 641 50 420 87 970 123 449	60.8% 157.4% 92.9% 90.1% 64.1% 58.3% 79.3% 86.0% 83.5%	77.3% 59.6% 157.4% 91.8% 89.6% 64.1% 58.3% 79.3% 86.0%	(72 626) - - - - -	41 371 - 12 787 22 639 22 238 21 166 13 180 14 364 24 378	(57.4%) - - - -	40 8 10 35 41 20
Karoo Hoogland Khai-Ma Namakwa Ubuntu Umsobomvu Emfianjeni Kareeberg Renostarberg Thereilinle Siyathemba Siyanouma Pixley Ka Seme (Nc)	NC067 DC6 NC071 NC072 NC073 NC074 NC075 NC076 NC077 NC078 DC7	52 440 100 409 126 438 153 430 215 964 61 949 50 808 63 600 102 334 147 828 51 274	102 375 126 438 155 322 217 318 61 949 50 808 63 600 102 334 147 828 54 522	61 003 199 054 142 535 194 679 39 711 29 641 50 420 87 970 123 449 47 842	60.8% 157.4% 92.9% 90.1% 64.1% 58.3% 79.3% 86.0% 83.5% 93.3%	77.3% 59.6% 157.4% 91.8% 89.6% 64.1% 58.3% 79.3% 86.0% 83.5% 87.7%	(72 626) - - - - - -	41 371 - 12 787 22 639 22 238 21 166 13 180 14 364 24 378 6 680	(57.4%) - - -	40 35 41 20 14
Karoo Hoogland Khai-Ma Namakwa Ubuntu Umsobomvu Emfanijeni Kareeberg Renoslarberg Thembelihle Siyathemba Siyanema Pixley Ka Seme (Nc) !Kail Garib	NC067 DC6 NC071 NC072 NC073 NC074 NC075 NC076 NC077 NC078 DC7 NC082	52 440 100 409 126 438 153 430 215 964 61 949 50 808 63 600 102 334 147 828 51 274 194 538	102 375 126 438 155 322 217 318 61 949 50 808 63 600 102 334 147 828 54 522 194 538	61 003 199 064 142 535 194 679 39 711 29 641 50 420 87 970 123 449 47 842 193 549	60.8% 157.4% 92.9% 90.1% 64.1% 58.3% 79.3% 86.0% 83.5% 93.3%	77.3% 59.6% 157.4% 91.8% 69.6% 64.1% 58.3% 79.3% 86.0% 83.5% 87.7% 99.5%	(72 626) - - - - - - -	41 371 - 12 787 22 639 22 238 21 166 13 180 14 364 24 378	(57.4%)	40 8 10 35 41 20 14 16
Karoo Hoogland Khai-Ma Namakwa Ubuntu Umsobomvu Emfianjeni Kareeberg Renostarberg Thereilinle Siyathemba Siyanouma Pixley Ka Seme (Nc)	NC067 DC6 NC071 NC072 NC073 NC074 NC075 NC076 NC077 NC078 DC7 NC082 NC084	52 440 100 409 126 438 153 430 215 964 61 949 50 808 63 600 102 334 147 828 51 274	102 375 126 438 155 322 217 318 61 949 50 808 63 600 102 334 147 828 54 522	61 003 199 064 142 535 194 679 39 711 29 641 50 420 87 970 123 449 47 842 193 549 38 700	60.8% 157.4% 92.9% 90.1% 64.1% 58.3% 79.3% 86.0% 83.5% 93.3% 99.5% 60.7%	77.3% 59.6% 157.4% 91.8% 89.6% 64.1% 58.3% 79.3% 86.0% 83.5% 87.7%	(72 626)	41 371 - 12 787 22 639 22 238 21 166 13 180 14 364 24 378 6 680	(57.4%)	40 8 10 35 41 20 14 16 12
Karoo Hoogland Khai-Ma Namakwa Ubuntu Umsobomvu Emfanijeni Kareeberg Renoslarberg Thembelihle Siyathemba Siyanema Pixley Ka Seme (Nc) !Kail Garib	NC067 DC6 NC071 NC072 NC073 NC074 NC075 NC076 NC077 NC078 DC7 NC082	52 440 100 409 126 438 153 430 215 964 61 949 50 808 63 600 102 334 147 828 51 274 194 538	102 375 126 438 155 322 217 318 61 949 50 808 63 600 102 334 147 828 54 522 194 538	61 003 199 064 142 535 194 679 39 711 29 641 50 420 87 970 123 449 47 842 193 549	60.8% 157.4% 92.9% 90.1% 64.1% 58.3% 79.3% 86.0% 83.5% 93.3%	77.3% 59.6% 157.4% 91.8% 69.6% 64.1% 58.3% 79.3% 86.0% 83.5% 87.7% 99.5%	(72 626) 	41 371 - 12 787 22 639 22 238 21 166 13 180 14 364 24 378 6 680 989	(57.4%) - - -	40 8 10 35 41 20 14 16 12 0
Karco Hoogland Khai-Ma Namakwa Ubuntu Umsobomvu Emfhanjeni Karceberg Renoslerberg Thembelihle Siyathemba Siyancuma Pixley Ka Seme (Nc) !Kail Garib !Kheis	NC067 DC6 NC071 NC072 NC073 NC074 NC075 NC076 NC077 NC078 DC7 NC082 NC084	52 440 100 409 126 438 153 430 215 964 61 949 50 808 63 600 102 334 147 828 51 274 194 538 63 789	102 375 126 438 155 322 217 318 61 949 50 808 63 600 102 334 147 828 54 522 194 538 61 930	61 003 199 064 142 535 194 679 39 711 29 641 50 420 87 970 123 449 47 842 193 549 38 700	60.8% 157.4% 92.9% 90.1% 64.1% 58.3% 79.3% 86.0% 83.5% 93.3% 99.5% 60.7%	77.3% 59.6% 157.4% 91.8% 64.1% 58.3% 79.3% 86.0% 83.5% 87.7% 99.5% 62.5%	(72 626) 	41 371 - 12 767 22 639 22 238 21 166 13 180 14 364 24 378 6 680 989 23 230	(57.4%) - -	88 100 355 41 200 144 166 122 0 37
Karoo Hoogland Khai-Ma Namakwa Ubuntu Umsobomvu Emfhanjeni Kareeberg Renoslerberg Thembelihle Siyathemba Siyancuma Pixley Ka Seme (Nc) !Kall Garib !Kall Garib	NC067 DC6 NC071 NC072 NC073 NC074 NC075 NC075 NC077 NC078 DC7 NC078 DC7 NC082 NC084 NC085	52 440 100 409 126 438 153 430 215 964 61 949 50 808 63 600 102 334 147 828 51 274 194 538 63 789 212 818	102 375 126 438 155 322 217 318 61 949 50 808 63 600 102 334 147 828 54 522 194 538 61 930 234 243	61 003 199 064 142 535 194 679 39 711 29 641 50 420 87 970 123 449 47 842 193 549 38 700 116 388	60.8% 157.4% 92.9% 90.1% 64.1% 58.3% 79.3% 86.0% 83.5% 93.3% 99.5% 60.7% 54.7%	77.3% 59.6% 157.4% 91.8% 89.6% 64.1% 58.3% 79.3% 86.0% 83.5% 87.7% 99.5% 62.5% 49.7%	(72 626) 	41 371 - 12 767 22 639 22 238 21 166 13 180 14 364 24 378 6 680 989 23 230 117 855	(57.4%)	40 8 10 35 41 20 14 16 12 0 37 50
Karco Hoogland Khai-Ma Namakwa Ubuntu Umrsbomvu Emfhanjeni Kareeberg Renosterberg Thembelihle Sityaftemba Siyancuma Pixley Ka Seme (Nc) !Kail Garib !Kheis Tsantsabane Kgatelopele	NC067 DC6 NC071 NC072 NC073 NC074 NC075 NC076 NC077 NC078 DC7 NC082 NC084 NC085 NC086	52 440 100 409 126 438 153 430 215 964 61 949 50 808 63 600 102 334 147 828 51 274 194 538 63 789 212 818 83 798	102 375 126 438 155 322 217 318 61 949 50 808 63 600 102 334 147 828 54 522 194 538 61 930 234 243 83 975	61 003 199 064 142 535 194 679 39 711 29 641 50 420 87 970 123 449 47 842 193 549 38 700 116 388 55 079	60.8% 157.4% 92.9% 90.1% 64.1% 58.3% 79.3% 86.0% 83.5% 93.3% 99.5% 60.7% 64.7% 65.7%	77.3% 59.6% 157.4% 91.8% 89.6% 64.1% 58.3% 79.3% 86.0% 83.5% 87.7% 99.5% 62.5% 49.7% 65.6%	(72 626)	41 371 - 12 787 22 639 22 238 21 166 13 180 14 364 24 378 6 680 989 23 230 117 855 28 896	(57.4%)	40 8 10 35 41 20 14 16 12 0 37 50 34 12.
Karco Hoogland Khai-Ma Namakwa Ubuntu Umsobomvu Emfhanjani Kareeberg Renoslarberg Thembelihle Siyathemba Siyanouma Pikley Ka Seme (Nc) !Kail Garib !Kheis Tsantsabane Kgatelopele Dawid Kruiper Z F Mgcawu	NC067 DC6 NC071 NC072 NC073 NC074 NC075 NC076 NC076 NC077 NC082 NC084 NC084 NC086 NC087 DC8	52 440 100 409 126 438 153 430 215 964 61 949 50 808 63 600 102 334 147 828 51 274 194 538 63 789 212 818 83 798 647 531 63 080	102 375 126 438 155 322 217 318 61 949 50 808 63 600 102 334 147 828 54 522 194 538 61 930 234 243 83 975 657 042 64 223	61 003 199 064 142 535 194 679 39 711 29 641 50 420 87 970 123 449 47 842 193 549 38 700 116 388 55 079 574 081 56 512	60.8% 157.4% 92.9% 90.1% 64.1% 58.3% 79.3% 86.0% 83.5% 93.5% 60.7% 54.7% 65.7% 88.7% 89.6%	77.3% 59.6% 157.4% 91.8% 89.6% 64.1% 58.3% 79.3% 86.0% 83.5% 87.7% 62.5% 49.7% 65.6% 87.4% 88.0%	(72 626) - - - - - - - - - - - - - - - - - - -	41 371 -12 787 22 639 22 238 21 166 13 180 14 364 24 378 6 680 988 23 230 117 855 28 896 82 961 7 711	(57.4%)	40 8 10 35 41 20 14 16 12 0 0 37 50 34 12.
Karoo Hoogland Khai-Ma Namakwa Ubuntu Umsobomvu Emfhanjeni Kareeberg Renosler/berg Thembelihle Siyathemba Siyanouma Pixley Ka Seme (Nc) !!Kall Garib !!Khels Tsantsabane Kgatalopele Dawid Kruiper Z F Mgcawu Sol Plastje	NC067 DC6 NC071 NC072 NC073 NC074 NC075 NC076 NC077 NC078 DC7 NC082 NC084 NC085 NC086 NC086 NC086 NC086 NC087	52 440 100 409 126 438 153 430 215 964 61 949 50 808 63 600 102 334 147 828 51 274 194 538 63 789 212 818 83 789 647 531 63 080 1 891 344	102 375 126 438 155 322 217 318 61 949 50 808 63 600 102 334 147 828 54 522 194 538 61 930 234 243 83 975 657 042 64 223 1 920 681	61 003 199 064 142 535 194 679 39 711 29 641 50 420 87 970 123 449 47 842 193 549 38 700 116 388 55 079 574 081 56 512 1 630 760	60.8% 157.4% 92.9% 90.1% 64.1% 58.3% 79.3% 86.0% 83.5% 93.3% 99.5% 60.7% 54.7% 65.7% 88.7% 89.6% 86.2%	77.3% 59.6% 157.4% 11.8% 89.6% 64.1% 58.3% 79.3% 86.0% 83.5% 87.7% 99.5% 62.5% 49.7% 65.6% 87.4% 88.0% 84.9%	(72 626) - - - - - - - - - - - - - - - - - - -	41 371 	(57.4%)	40. 8. 10. 35. 41. 20. 14. 16. 12. 0. 37. 50. 34. 12. 12.
Karco Hoogland Khai-Ma Namakwa Ubuntu Umsobomvu Emfinarijeni Kareeberg Renostarberg Thembelihle Styaftemba Styanouma Pixley Ka Seme (Nc) IKali Carib IKhelis Tsantsabane Kgatalopele Dawid Kruiper Z F Mgœwu S of Pleaste Dikgatong	NC067 DC6 NC071 NC072 NC073 NC074 NC075 NC076 NC077 NC078 DC7 NC082 NC084 NC085 NC087 DC86 NC087 NC087 NC087 NC081 NC081 NC092	52 440 100 409 126 438 153 430 215 964 61 949 50 808 63 600 102 334 147 828 51 274 194 538 63 789 212 818 83 798 647 531 63 080 189 344 167 412	102 375 126 438 155 322 217 318 61 949 50 808 63 600 102 334 147 828 54 522 194 538 61 930 234 243 83 975 657 042 64 223 1 920 681 167 412	61 003 199 064 142 535 194 679 39 711 29 641 50 420 87 970 123 449 47 842 193 549 38 700 116 388 55 079 574 081 56 512 1 630 760 88 831	60.8% 157.4% 92.9% 90.1% 64.1% 58.3% 79.3% 86.0% 83.5% 93.3% 99.5% 60.7% 64.7% 65.7% 88.7% 89.6% 86.2% 53.1%	77.3% 59.6% 157.4% 91.8% 89.6% 64.1% 58.3% 79.3% 86.0% 83.5% 87.7% 99.5% 62.5% 49.7% 65.6% 87.4% 88.0% 84.9% 53.1%	(72 626)	41 371 - 12 787 22 639 22 238 21 166 13 180 14 364 24 378 6 680 989 23 230 117 855 28 896 82 961 7 711 289 921 76 582	(57.4%)	40 8 10 35 41 20 14 16 12 0 37, 50, 34. 12. 12. 15,
Karco Hoogland Khai-Ma Namakwa Ubuntu Umsobomvu Emfanijeni Kareeberg Renoslarberg Thembelihle Silyathemba Silyancuma Pibley Ka Seme (Nc) !Kail Garib IKhels Tsantsabane Kgatalopele Dawid Kruiper Z F Mgcawu Sol Dikgatkong Magareng	NC067 DC6 NC071 NC072 NC073 NC074 NC075 NC076 NC077 NC078 DC7 NC082 NC084 NC084 NC086 NC087 DC8 NC087 DC8 NC087 DC8 NC087	52 440 100 409 126 438 153 430 215 964 61 949 50 808 63 600 102 334 147 828 51 274 194 538 63 789 212 818 83 788 647 531 63 080 1 89 1344 167 412 135 888	102 375 126 438 155 322 217 318 61 949 50 808 63 600 102 334 147 828 54 522 194 538 61 930 234 243 83 975 657 042 64 223 1 920 681 167 412 135 888	61 003 199 064 142 535 194 679 39 711 29 641 50 420 87 970 123 449 47 842 193 549 38 700 116 388 55 079 574 081 56 512 1 630 760 88 831 55 308	60.8% 157.4% 92.9% 90.1% 64.1% 58.3% 79.3% 86.0% 83.5% 99.5% 60.7% 64.7% 65.7% 88.7% 89.6% 66.2% 53.1%	77.3% 59.6% 157.4% 89.6% 64.1% 58.3% 79.3% 86.0% 83.5% 87.7% 99.5% 62.5% 49.7% 55.6% 87.4% 88.0% 84.9% 84.9% 53.1%	(72 626)	41 371 12 787 22 639 22 238 21 166 13 180 14 364 24 378 6 680 989 23 230 117 855 28 886 82 981 7 711 289 921 78 582 80 580	(57.4%)	40 8 10 35 41 20 14 16 12 0 0 37 50 34 12 12 15 46 59
Karoo Hoogland Khai-Ma Namakwa Ubuntu Umsobomvu Emfinajisni Kareeberg Renostarberg Thembellihle Siyaftemba Siyancuma Pixley Ka Seme (Nc) IKail Garib IKhelis Tsantsabane Kgatalopele Dawid Kruiper Z F Mgcawu Sol Jibale Dikgatong	NC067 DC6 NC071 NC072 NC073 NC074 NC075 NC076 NC077 NC078 DC7 NC082 NC084 NC085 NC087 DC86 NC087 NC087 NC087 NC081 NC081 NC092	52 440 100 409 126 438 153 430 215 964 61 949 50 808 63 600 102 334 147 828 51 274 194 538 63 789 212 818 83 798 647 531 63 080 189 344 167 412	102 375 126 438 155 322 217 318 61 949 50 808 63 600 102 334 147 828 54 522 194 538 61 930 234 243 83 975 657 042 64 223 1 920 681 167 412	61 003 199 064 142 535 194 679 39 711 29 641 50 420 87 970 123 449 47 842 193 549 38 700 116 388 55 079 574 081 56 512 1 630 760 88 831	60.8% 157.4% 92.9% 90.1% 64.1% 58.3% 79.3% 86.0% 83.5% 93.3% 99.5% 60.7% 64.7% 65.7% 88.7% 89.6% 86.2% 53.1%	77.3% 59.6% 157.4% 91.8% 89.6% 64.1% 58.3% 79.3% 86.0% 83.5% 87.7% 99.5% 62.5% 49.7% 65.6% 87.4% 88.0% 84.9% 53.1%	(72 626)	41 371 - 12 787 22 639 22 238 21 166 13 180 14 364 24 378 6 680 989 23 230 117 855 28 896 82 961 7 711 289 921 76 582	(57.4%)	40 8 10 35 41 20 14 16 12 0 37, 50, 34. 12. 12. 15,

R thousands WESTERN CAPE A Cape Town B Matzikama B Cederberg B Sergivier B Sakdanha Bay B Swartland C West Coast B Witzenberg B Drakenstein B Seillenbosch B Breede Valley B Langeberg C Cape Winelands DM T heewaterskloof B Overstrand C Cape Agulhas Swellendam C Overberg B Kannaland Hessequa B Mossal Bay B George C Cudshoorn B Bilisu B Knysna C Eden B Laingsburg B Prince Albert B Beaufort West C Central Karoo Total Western Cape		0.1.	Main appropriation	Adjusted Budget	Year to date: 30 June 2017	Total Expenditure as % of main	% of adjusted	(Over)	Under	(Over) as % of adjusted budget	Under as % of adjusted budget
A Cape Town B Matzikama B Cederberg B Bergrivier B Saklanha Bay B Swarfland C West Coast B Witzenberg B Drakenstein B Stellenbosch B Breede Valley B Langeberg C Cape Winelands DM B Theewaterskloof B Overstrand B Cape Agulhas B Swellendam C Overberg B Kannaland B Hessequa B Mossel Bay B George B Cudtshoorn B Bitou B Knysna C Eden B Laingsburg B Prince Albert B Beaufort West C Central Karoo	ends	Code				appropriation	budget				
B Matzikama B Cederberg B Bergifvier B Saklanha Bay B Swarland C West Coast B Witzenberg B Drakenstein B Stellenbosch B Breede Valley B Langeberg C Cape Winelands DM Theewaterskbor D Overstrand C Overberg B Kannaland B Hessequa B Mossel Bay B George B Oudsthoorn B Bibu B Knysna C Eden B Langsburg C Eden B Langsburg B Langsburg C Overberg C	RN CAPE										
B Cederberg B Bergrivier B Saldanha Bay B Savartland C West Coast B Witzenberg B Drakenstein B Siellenbosch B Breede Valley C Cape Winelands DM Theewaterskloof Doverstrand Coper Agulhas Swellendam Coverstrand Coverberg Kannaland Hessequa Mossel Bay George Codehoorn Bibou Knysna Knysna Ceden Laingsburg B Laingsburg B Prince Albert B Beaufort West Coentral Karoo	own CI	PT	34 796 423	35 725 213	31 128 003	89.5%	87.1%		4 597 211		12.9%
B Cederberg B Bergrivier B Saldanha Bay B Swartland C West Coast B Witzenberg B Drakenstein B Siellenbosch B Breede Valley C Cape Winelands DM Theewaterskloof Overstrand C Overstrand C Overstrand C Overstrand B Swellendam C Overberg Kannaland Hessequa B Mossel Bay B George C Oudshoorn B Bibu B Kinysna C Eden B Laingsburg B Prince Albert B Beaufort West C Central Karoo	ma W	C011	272 372	282 491	234 221	86.0%	82.9%		48 270		17.1%
B Swellendam C Overberg B Kannaland B Hessequa B Mossel Bay B George B Oudshoorn B Bibu B Knysna C Eden B Laingsburg B Prince Albert B Beaufort West C Cental Karoo	erg W	C012	230 106	272 469	234 977	102.1%	86.2%	*	37 492	- 1	13.8%
B Swellendam C Overberg B Kannaland Hessequa B Mossel Bay B George B Oudshoorn B Bibu B Knysna C Eden B Laingsburg B Prince Albert B Beaufort West C Cental Karoo	ier W	C013	305 577	317 683	270 471	88.5%	85.1%	- 2	47 211		14.9%
B Swellendam C Overberg B Kannaland Hessequa B Mossel Bay B George B Oudshoorn B Bibu B Knysna C Eden B Laingsburg B Prince Albert B Beaufort West C Cental Karoo	na Bay Wi	C014	941 226	972 420	831 349	88.3%	85.5%	201	141 071	_	14.5%
B Swellendam C Overberg B Kannaland Hessequa B Mossel Bay B George B Oudshoorn B Bibu B Knysna C Eden B Laingsburg B Prince Albert B Beaufort West C Cental Karoo	nd W	C015	641 239	624 518	530 981	82.8%	85.0%		93 537	-	15.0%
B Swellendam C Overberg B Kannaland B Hessequa B Mossel Bay B George B Oudshoorn B Bibu B Knysna C Eden B Laingsburg B Prince Albert B Beaufort West C Cental Karoo	past Do	C1	344 050	347 360	286 064	83.1%	82.4%		61 296	-	17.6%
B Swellendam C Overberg B Kannaland Hessequa B Mossel Bay B George B Oudshoorn B Bibu B Knysna C Eden B Laingsburg B Prince Albert B Beaufort West C Cental Karoo	erg W	0022	554 700	531 218	455 018	82.0%	85.7%		76 200	_	14.3%
B Swellendam C Overberg B Kannaland B Hessequa B Mossel Bay B George B Oudshoorn B Bibu B Knysna C Eden B Laingsburg B Prince Albert B Beaufort West C Cental Karoo	stein W	C023	2 047 906	2 072 441	1 872 880	91.5%	90.4%		199 561		9.6%
B Swellendam C Overberg B Kannaland B Hessequa B Mossel Bay B George B Oudshoorn B Bibu B Knysna C Eden B Laingsburg B Prince Albert B Beaufort West C Cental Karoo	osch Wi	C024	1 380 139	1 450 845	1 148 815	83.2%	79.2%		302 030		20.8%
B Swellendam C Overberg B Kannaland Hessequa B Mossel Bay B George B Oudshoorn B Bibu B Knysna C Eden B Laingsburg B Prince Albert B Beaufort West C Cental Karoo	Valley W	C025	913 800	939 545	861 492	94.3%	91.7%		78 053	-	8.3%
B Swellendam C Overberg B Kannaland Hessequa B Mossel Bay B George B Oudshoorn B Bibu B Knysna C Eden B Laingsburg B Prince Albert B Beaufort West C Cental Karoo	erg W	C026	644 316	667 354	558 450	86.7%	83.7%	.	108 904		16.3%
B Swellendam C Overberg B Kannaland Hessequa B Mossel Bay B George B Oudshoorn B Bibu B Knysna C Eden B Laingsburg B Prince Albert B Beaufort West C Cental Karoo	finelands DM DC	C2	389 480	399 696	353 947	90.9%	88.6%	-	45 749		11.4%
B Swellendam C Overberg B Kannaland Hessequa B Mossel Bay B George B Oudshoorn B Bibu B Knysna C Eden B Laingsburg B Prince Albert B Beaufort West C Cental Karoo	aterskloof WC	C031	468 448	473 757	379 079	80.9%	80.0%		94 678	_ [20.0%
B Swellendam C Overberg B Kannaland Hessequa B Mossel Bay B George B Oudshoorn B Bibu B Knysna C Eden B Laingsburg B Prince Albert B Beaufort West C Cental Karoo	and WO	C032	1 072 995	1 072 964	1 045 895	97.5%	97.5%		27 069		2.5%
B Swellendam C Overberg B Kannaland Hessequa B Mossel Bay B George B Oudshoorn B Bibu B Knysna C Eden B Laingsburg B Prince Albert B Beaufort West C Cental Karoo	gulhas W.	C033	297 385	287 917	254 755	85.7%	88.5%	- 1	33 162		11.5%
B Kannaland Hessequa B Mossel Bay B George B Cudishoorn B Bitou C Eden B Laingsburg B Prince Albert B Beaufort West C Cental Karoo	dam WK	C034	227 116	234 174	173 371	76.3%	74.0%		60 804		26.0%
B Kannaland Hessequa B Mossel Bay B George B Cudishoorn B Bitou C Eden B Laingsburg B Prince Albert B Beaufort West C Cental Karoo	rg DC	C3	158 459	163 203	164 453	103.8%	100.8%	(1 250)	-	(0.8%)	20.070
B Beaufort West C Central Karoo	ind WC	C041	147 198	139 232	86 470	58.7%	62.1%	` - '	52 762	(0.070)	37.9%
B Beaufort West C Central Karoo	ua Wo	C042	422 779	423 655	325 016	76.9%	76.7%		98 639		23.3%
B Beaufort West C Central Karoo	Bay WO	C043	874 172	890 772	740 233	84.7%	83.1%		150 538		16.9%
B Beaufort West C Central Karoo	W	C044	1 627 126	1 641 524	1 423 149	87.5%	86.7%	-	218 376		13.3%
B Beaufort West C Central Karoo	orn WC	C045	590 675	573 397	524 237	88.8%	91.4%	- 1	49 160		8.6%
B Beaufort West C Central Karoo	WC	C047	522 388	538 402	484 408	92.7%	90.0%		53 994	-	10.0%
B Beaufort West C Central Karoo	WC	C048	739 370	730 349	605 542	81.9%	82.9%		124 808	-	17.1%
B Beaufort West C Central Karoo	DC	04	309 475	347 021	313 227	101.2%	90.3%	1.3	33 794		9.7%
B Beaufort West C Central Karoo	urg WC	2051	95 598	97 123	78 376	82.0%	80.7%	160	18 747	\$	19.3%
B Beaufort West C Central Karoo		0052	64 590	54 297	71 255	110.3%	131.2%	(16 958)	=	(31.2%)	
	tWest WC	0053	277 760	277 707	235 524	84.8%	84.8%	/	42 183		15.2%
Total Western Cape	Karoo DC	25	76 830	77 305	84 365	109.8%	109.1%	(7 060)	00	(9.1%)	10.270
	stern Cape		51 433 699	52 626 055	45 756 024	89.0%	86.9%	(25 267)	6 895 298	(0.0%)	13.1%
Total National			326 096 087	331 091 016	294 202 425	90.2%	88.9%	(1 482 741)	38 371 331	(0.4%)	11.6%