



national treasury

Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

PRESS RELEASE

Local Government Revenue and Expenditure: Fourth Quarter Local Government Section 71 Report (Preliminary results) For the period: 1 July 2014 – 30 June 2015

National Treasury has today released local government's revenue and expenditure for the fourth quarter of the 2014/15 financial year, as well as spending on conditional grants for the same period. This report covers the entire municipal financial year ending on 30 June 2015.

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

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

KEY TRENDS:

Aggregate trends

- On aggregate, municipalities spent 88 per cent, or R305.8 billion, of the total adjusted budget of R347.3 billion as at 30 June 2015 (fourth quarter YTD results for the 2014/15 financial year). In respect of revenue, aggregate billing and other revenue amounted to 93.2 per cent or R319.6 billion of the total adjusted revenue budget of R342.8 billion.
- The over- and under expenditure can be summarised as follows:

Summarised over and under spending of capital expenditure as at 30 June 2015 (Preliminary results)

	Main appropriation	Adjusted Budget	Year to date: 30 June 2015	Total Expenditure as % of main appropriation	Total Expenditure as % of adjusted budget	(Over)	Under	(Over) as % of adjusted budget	Under as % of adjusted budget
R thousands									
Operational expenditure	274 309 884	281 614 687	252 521 870	92.1%	89.7%	(1 993 402)	31 086 219	(0.7%)	11.0%
Capital expenditure	62 538 530	65 716 990	53 240 759	85.1%	81.0%	(1 233 022)	13 709 253	(1.9%)	20.9%
Total Expenditure of which	336 848 414	347 331 676	305 762 629	90.8%	88.0%	(1 914 574)	43 483 621	(0.6%)	12.5%
<i>Conditional Grant spending</i>	33 273 160	25 506 780	22 843 227	68.7%	89.6%	(927 913)	3 591 465	3.6%	14.1%

Source: National Treasury Local Government database

3. In the period under review, capital expenditure amounted to R53.2 billion or 81 per cent of the adjusted capital budget of R65.7 billion, a significant increase from the 46 per cent reported in the third quarter.
 4. Of the adjusted operating expenditure budget amounting to R281.6 billion, R252.5 billion (89.7 per cent) was spent by 30 June 2015.
 5. Municipalities have adjusted their budget for salaries and wages expenditure to R77.3 billion for the 2014/15 municipal financial year. This represents 27.4 per cent of their total operational expenditure budget of R281.6 billion. At 30 June 2015 spending is R73.9 billion or 95.7 per cent.
 6. Aggregated year-to-date expenditure reported by metropolitan municipalities amounts to R186.6 billion or 92.8 per cent. The aggregated adjusted capital budget for metros in the 2014/15 financial year was R35.1 billion of which they have spent 87.7 per cent or R30.7 billion.
 7. When billed revenue is measured against their adjusted budgets, the performance of Metros shows surpluses across three of the four core services for the fourth quarter 2014/15. This does not take into account the collection rate:
 - Water revenue billed was R20.6 billion against expenditure of R19 billion;
 - Electricity revenue billed was R61.9 billion against expenditure of R56.4 billion;
 - The revenue billed for waste water management was R8.4 billion against expenditure of R6.0 billion, and
 - Levies for waste management billed were R6.6 billion against expenditure R6.9 billion.
 8. As at 30 June 2015, aggregated revenue for secondary cities is 92.6 per cent or R42.8 billion of their total adjusted budget of R46.2 billion for the 2014/15 financial year. Year-to-date the spending level for the secondary cities is on average 86.6 per cent or R41.5 billion. Capital spending levels are on average 73.4 per cent of the adjusted capital budget.
 9. The performance against the adjusted budget for the four core services for the secondary cities for the fourth quarter 2014/15 also shows surpluses against billed revenue without taking into account the collection rate:
 - Water revenue billed was R5.5 billion against expenditure of R4.3 billion;
 - Electricity revenue billed was R15.1 billion against expenditure of R12.8 billion;
 - The revenue billed for waste water management was R2.1 billion against expenditure of R1.4 billion; and
 - Levies for waste management billed were R1.7 billion against expenditure of R1.5 billion.
- Waste management continues to perform lower for both metros and secondary cities when compared to other core services.
10. Aggregate municipal consumer debts amounted to R106.6 billion (compared to R104.9 billion reported in the third quarter) as at 30 June 2015. A total amount of R1.4 billion has been written off as bad debt. Government accounts for 4.5 per cent or R4.8 billion (R5.2 billion reported in the third quarter). The largest component relates to households which accounts for 64 per cent or R68.2 billion (63.7 per cent or R66.8 billion in the third quarter).
 11. It needs to be acknowledged that not all the outstanding debt of R106.6 billion is realistically collectable as these amounts are inclusive of debt older than 90 days (historic debt that has accumulated over an extended period), interest on arrears and other recoveries.

12. If consumer debt is limited to below 90 days, then the actual realistically collectable amount is estimated to remain unchanged from the third quarter at **R20.8 billion**.
13. Metropolitan municipalities are owed R58.5 billion (R57.5 billion reported in the third quarter) in outstanding debt as at 30 June 2015. This represents an increase of R5.7 billion, or 10.7 per cent, from the fourth quarter of the 2013/14 financial year. The City of Johannesburg is still owed the largest amount at R20.2 billion (R19 billion in the third quarter). This is followed by Ekurhuleni Metro at R12.1 billion (R11.7 billion in the third quarter), City of Tshwane at R6.8 billion (R6.5 billion in the third quarter) and Cape Town at R6.1 billion (R6.9 billion in the third quarter).
14. Households in metropolitan areas are reported to account for R37.7 billion or 64.4 per cent of outstanding debt to metros, followed by businesses which account for R17.4 billion or 29.8 per cent. Debt owed by government agencies is approximately R1.7 billion or 2.9 per cent of the total outstanding debt owed to metros.
15. Secondary cities are owed R20.9 billion (R20.5 billion reported in the third quarter of 2014/15) in outstanding consumer debt. The majority of debt is owed by households which amount to R12.5 billion or 59.6 per cent of the total outstanding debt. Out of the total debt of R20.9 billion, R17.1 billion or 81.6 per cent has been outstanding for more than 90 days.
16. Municipalities owed their creditors R32.5 billion as at 30 June 2015, an overall increase of R7.4 billion on the R25.1 billion reported in the fourth quarter of 2013/14.
17. Free State has the highest percentage of outstanding creditors greater than 90 days at 75.7 per cent, followed by North West at 66.4 per cent and Mpumalanga at 65 per cent respectively. The year-on-year increase in outstanding creditors could be an indication that municipalities are experiencing liquidity and cash challenges.
18. The aggregated year-to-date actual collection rate is 91.3 per cent compared to an adjusted budgeted collection rate of 90.9 per cent. This represents an aggregated over-performance of 0.4 per cent. It is suspected that the reported collection rate is distorted owing to reporting inconsistencies on cash flow movements of municipalities.
19. Metros adjusted their collection rate upwards to 93.9 per cent and achieved an actual collection of 93.7 per cent which is 0.2 per cent below the target.
20. The secondary cities reported 92.4 per cent collection against an adjusted collection rate of 86.5 per cent which is 5.9 per cent above the expected performance.
21. The total balance on borrowing for all municipalities equates to R48.8 billion as at 30 June 2015. This includes long term loans of R31.8 billion, short term non-marketable bonds of R4.6 billion, long term marketable bonds of R11.9 billion. The balance represents other short and long term financing instruments.
22. As at 31 March 2015, the total investments made by municipalities equates to R20.4 billion. This is R6.3 billion less than the R26.7 billion reported in the previous quarter. Investments include bank deposits of R15.8 billion, guaranteed endowment policies (sinking funds) of R3.8 billion, negotiable certificates of deposits at banks of R590 million, listed corporate bonds of R130 million and some smaller investments.
23. All municipalities are now required to report on their quarterly targets for service delivery (non-financial performance) as from 1 July 2014. This is a new requirement and the response, although better than the first three quarters, is an indication that this reporting is not yet institutionalised as part of the Section 71 reporting framework. A concerted effort to collect the information from the metros and secondary cities has been made.

Conditional Grants

24. On 31 December 2014, the Minister of Finance approved (Government Gazette No. 38375 of 2014) additional allocations, shifts between allocations and roll-overs of conditional grants. This Gazette updates the information that was originally published in Government Gazette No. 37613 of 2014 published on 9 May 2014.
25. The adjustments budget increased the original allocation of R33 billion allocated to local government through the Division of Revenue Act, 2014 (Act No. 10 of 2014) by an amount of R281.9 million. The revised allocation excludes the unconditional transfers of Equitable Share (ES), Urban Settlement Development Grant (USDG) and the Integrated City Development Grant (ICDG) amounting to R44.4 billion, R10.2 billion and R255 million respectively.
26. Conditional grants expenditure reports provided by the national departments, indicated that 80.8 per cent or R20.6 billion was spent against the total transferred direct conditional allocation of R25.5 billion as at 30 June 2015. This performance excludes the USDG, ICDG and indirect grants.
27. Aggregated expenditure reported by municipalities as at 30 June 2015 was 91.9 per cent or R22.8 billion of the R25.5 billion direct allocations transferred to municipalities. This is an improvement compared to the same period last year, where aggregated expenditure as reported by municipalities stood at R22.7 billion or 91.5 per cent of the R24.8 billion conditional grants transfers made to municipalities by the end of 2014/15.
28. The best performing grants from capacity conditional grants perspective were the local government were the Financial Management Grant (FMG), Infrastructure Skills Development Grant (ISDG), Municipals System Improvement Grant (MSIG), Rural Roads Assets Management Systems (RRAMS) and the Expanded Public Works Programme (EPWP) as they all reported expenditure between 90 and 106.7 per cent of total transferred amounts.
29. The Municipal Human Settlements Capacity Grant (MHSCG) for metropolitan municipalities aggregated expenditure was R77.5 million or 25.8 per cent of the entire transferred allocation of R300 million.
30. The Municipal Disaster Grant (MDG) which was transferred to municipalities within three provinces; Limpopo, Mpumalanga and KwaZulu-Natal performed at 100 per cent of the allocation of R35.5 million.
31. With regards to the roll-over of 2013/14 unspent conditional grants, National Treasury approved a roll-over amount of R3.9 billion into the 2014/15 financial year. The amount is mainly made up of infrastructure grants in the form of PTNG (R1.7 billion), INEP (R294.7 million and MIG (R1.3 billion). Aggregated reported expenditure by the end of the fourth quarter of 2014/15 was R2.1 billion or 52.8 per cent of the R3.9 billion. Municipalities are struggling to report separately for roll-overs.

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

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

ENDS

NOTE TO EDITORS:

- This information is published in terms of Sections 71 of the Municipal Finance Management Act, 2003 (Act No. 56 of 2003)(MFMA) and 30(3) of the 2014 Division of Revenue Act. The budgeted figures shown are based on the 2014/15 adjusted budgets approved by municipal councils.
- In terms of the process, Municipal Managers and Chief Financial Officers are required to sign and submit data to the National Treasury by 14 July 2015. Any queries on the figures in these statements should therefore be referred to the relevant Municipal Manager or Chief Financial Officer. Queries on conditional grants may be referred to the national department responsible for administering the grant.
- A municipal budget must be funded in terms of Section 18 of the MFMA before a municipal Council can adopt that budget for implementation. A funded budget is essentially a budget that is funded by a combination of cash derived either from realistically anticipated revenues to be collected in that year and cash backed surpluses of previous years. It is a common practice amongst most municipalities when preparing their annual budgets to overstate or inflate revenue projections, either to reflect a surplus or on the surface to show that excess expenditure requirements are adequately covered by revenues to be collected. Hence, the revenue estimates are seldom underpinned by realistic or realisable revenue assumptions resulting in municipalities not being able to collect this revenue and therefore finding themselves in cash flow difficulties. Should such situations arise, municipalities must adjust expenditure downwards to ensure that there is sufficient cash to meet these commitments.
- This fourth quarter publication covers 278 municipalities on financial information and 278 municipalities on conditional grant information.

Issued by National Treasury

Date: 26 August 2015

STRUCTURE OF INFORMATION RELEASED:

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

- Municipal Budget Statements:
 - a. Cash Flow closing balances as at 30 June 2015,
 - b. Over and under spending of adjusted budget 2014/15 for the following dimensions:
 - i. Total municipal budgets;
 - ii. Operating budgets;
 - iii. Capital budgets;
 - c. Over and under spending of allocated conditional grants;
 - d. High-level summary of revenue for 278 municipalities, and
 - e. High-level summary of expenditure for 278 municipalities.
- Summary of revenue and expenditure per function (electricity, water, etc):
 - a. High level summary of revenue per function, and
 - b. High level summary of expenditure per function.
- Consolidation of revenue and expenditure numbers for each municipality in one file.
- Detail per province per municipality.
- Summary of Conditional Grant (CG) Information for all municipalities and per grant.
- CG - Detail per province per Municipality.
- Summary of Conditional Grant (CG) information per programme.
- Section 71 summary information for the fourth quarter:
 - a. Summary of total monthly operating expenditure – 278 municipalities;
 - b. Summary of total monthly operating revenue – 278 municipalities;
 - c. Summary of total monthly capital expenditure – 278 municipalities;
 - d. Summary of total monthly capital revenue – 278 municipalities;
 - e. Summary – Metros;
 - f. Conditional Grant summary – Metros;
 - g. Summary – Top 19 municipalities;
 - h. Conditional Grant summary – Top 19 municipalities;
 - i. Summary – Provinces;
 - j. Conditional Grant summary – Provinces;
 - k. Analysis of Sources of Revenue – 278 municipalities;
 - l. Listing of borrowing instruments – 182 municipalities;
 - m. Listing of investment instruments – 170 municipalities;
 - n. Monthly repairs and maintenance expenditure per asset class – 278 municipalities; and
 - o. Monthly repairs and maintenance operating expenditure – 278 municipalities.
- Service delivery information (non-financial performance) for metros and secondary cities.
- Non Compliance:
 - a. List municipalities not complying with Section 71 of the MFMA.

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

SUMMARY TABLES:

According to the budgeted monthly operational and capital expenditure submitted by all municipalities as supporting tables to the adopted budgets, there is an under performance of 2.7 per cent or R7.4 billion on revenue collection, 8.2 per cent or R22.6 billion on operational expenditure and 19 per cent or R12.5 billion on capital expenditure.

1. Consolidated statement of financial performance as at 30 June 2015

Summary - Table C4 Quarterly Budget Statement - Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2015 (Figures Finalised as at 2015/07/31)

Description	Ref	Budget year 2014/15											
		2013/14	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	Q3 Mar Actual	Q4 June Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
R thousands	1	Audited Outcome											
Revenue By Source													
Property rates		39 771 403	44 352 147	44 183 537	13 550 300	10 010 796	11 507 222	10 416 736	45 485 053	44 517 830	967 223	2.17	44 183 537
Property rates - penalties and collection charges		551 900	544 274	555 177	177 369	126 846	146 149	125 949	576 313	549 209	27 104	4.94	555 177
Service charges - electricity revenue		78 105 473	91 970 619	91 206 098	23 798 786	20 740 794	20 113 939	21 216 839	85 870 358	92 138 613	(6 268 255)	(6.80)	91 206 098
Service charges - water revenue		23 181 756	28 482 490	28 485 099	6 339 561	7 183 804	7 063 398	7 069 883	27 656 646	28 417 242	(760 597)	(2.68)	28 485 099
Service charges - sanitation revenue		9 499 071	11 278 093	11 411 156	2 839 821	2 835 270	2 898 109	2 615 662	11 188 862	11 291 395	(102 532)	(0.91)	11 411 156
Service charges - refuse revenue		7 506 011	8 563 793	8 751 394	2 297 461	2 095 922	2 128 883	2 157 800	8 680 066	8 575 959	104 107	1.21	8 751 394
Service charges - other		2 411 739	1 357 530	1 475 545	374 177	321 026	352 649	380 854	1 428 707	1 741 929	(313 223)	(17.98)	1 475 545
Rental of facilities and equipment		1 762 915	2 072 315	2 047 781	418 028	447 008	473 021	414 891	1 752 948	2 085 516	(332 568)	(15.95)	2 047 781
Interest earned - external investments		3 052 239	2 872 373	3 010 892	783 695	952 334	816 357	1 074 693	3 627 079	2 866 503	760 577	26.53	3 010 892
Interest earned - outstanding debtors		3 218 823	2 914 252	3 019 980	825 254	868 689	949 315	935 020	3 578 278	2 911 174	667 104	22.92	3 019 980
Dividends received		226	204	334	3 168	2 841	2 744	2 694	11 446	216	11 230	5 202.05	334
Fines		3 289 168	1 776 589	4 041 387	262 414	825 345	1 561 958	929 374	3 579 090	1 780 040	1 799 050	101.07	4 041 387
Licences and permits		701 825	837 222	784 017	160 003	168 161	207 551	198 703	734 418	803 242	(68 824)	(8.57)	784 017
Agency services		1 606 268	1 918 939	1 929 402	456 126	504 599	522 698	522 185	2 005 608	1 957 591	48 018	2.45	1 929 402
Transfers recognised - operational		54 074 004	57 345 915	58 858 270	18 798 983	15 844 613	14 335 113	5 714 302	54 693 011	57 613 091	(2 920 080)	(5.07)	58 858 270
Other own revenue		13 277 780	16 292 319	16 850 880	4 098 972	4 116 747	4 485 420	2 604 833	15 305 971	15 943 863	(637 892)	(4.00)	16 850 880
Gains on disposal of PPE		218 198	556 534	485 531	23 757	84 313	47 332	66 355	221 757	564 989	(343 232)	(60.75)	485 531
Total Revenue (excl. capital transfers and contributions)		242 228 800	273 135 608	277 096 480	75 207 875	67 129 110	67 611 856	56 446 771	266 395 611	273 758 402	(7 362 790)	(2.69)	277 096 480
Expenditure By Type													
Employee related costs		66 992 777	73 572 208	74 013 260	16 995 633	19 033 196	17 405 708	17 333 213	70 767 750	74 735 927	(3 968 177)	(5.31)	74 013 260
Remuneration of councillors		2 887 625	3 299 040	3 289 136	748 606	760 060	756 691	909 081	3 174 439	3 400 158	(225 719)	(6.64)	3 289 136
Debt impairment		15 618 159	11 540 212	14 162 415	2 016 338	2 476 865	2 871 315	2 383 432	9 747 949	11 598 537	(1 850 588)	(15.96)	14 162 415
Depreciation and asset impairment		24 139 351	22 946 162	22 719 161	3 444 593	4 441 196	4 200 576	4 286 717	16 373 083	23 328 865	(6 955 782)	(29.82)	22 719 161
Finance charges		6 207 690	7 397 716	7 176 293	1 087 963	1 960 052	1 231 231	1 972 612	6 251 859	7 342 832	(1 090 973)	(14.86)	7 176 293
Bulk purchases		70 656 806	77 618 086	77 858 291	22 073 009	16 835 266	16 469 138	18 818 366	74 195 779	78 242 463	(4 046 684)	(5.17)	77 858 291
Other Materials		4 685 072	6 579 035	6 789 634	929 020	1 426 338	1 411 460	1 746 961	5 513 778	6 489 052	(975 274)	(15.03)	6 789 634
Contracted services		17 183 655	20 226 705	21 410 422	3 669 155	5 339 324	4 729 358	6 521 834	20 259 670	20 376 503	(116 833)	(0.57)	21 410 422
Transfers and grants		5 171 148	5 949 859	6 183 538	963 950	1 476 603	1 233 212	1 341 842	5 015 607	5 894 835	(879 228)	(14.92)	6 183 538
Other expenditure		37 642 352	44 617 885	47 590 271	8 586 642	10 228 392	9 242 919	12 026 523	40 084 476	43 359 123	(3 274 647)	(7.55)	47 590 271
Loss on disposal of PPE		1 247 666	34 171	63 820	13 077	2 520	4 887	834 389	854 874	30 246	824 627	2 726.38	63 820
Total Expenditure		252 432 302	273 781 079	281 256 241	60 527 985	63 979 811	59 556 498	68 174 969	252 239 262	274 798 539	(22 559 277)	(8.21)	281 256 241
Surplus/(Deficit)		(10 203 501)	(645 471)	(4 159 761)	14 679 890	3 149 299	8 055 358	(11 728 198)	14 156 349	(1 040 137)	15 196 487	(1 461.01)	(4 159 761)
Transfers recognised - capital		28 361 100	34 280 185	35 505 344	4 785 570	6 722 517	7 162 055	6 015 855	24 685 997	34 463 644	(9 777 647)	(28.37)	35 505 344
Contributions recognised - capital		-	-	-	-	-	-	-	540 190	200 001	(540 190)	(100.00)	-
Contributed assets		323 886	67 846	237 917	(9 872)	(39 385)	(22 547)	83 718	11 913	200 001	(188 088)	(94.04)	237 917
Surplus/(Deficit) after capital transfers and contributions		18 481 485	33 702 560	31 583 501	19 455 588	9 832 430	15 194 866	(5 628 625)	38 854 259	34 163 697	4 690 562	13.73	31 583 501
Taxation		390 554	528 805	358 446	8 308	8 775	238 844	26 681	282 607	528 805	(246 198)	(46.56)	358 446
Surplus/(Deficit) after taxation		18 090 931	33 173 755	31 225 055	19 447 280	9 823 656	14 956 022	(5 655 306)	38 571 652	33 634 892	4 936 760	14.68	31 225 055
Attributable to minorities		(14 249)	-	(41 233)	-	-	-	-	-	-	-	-	(41 233)
Surplus/(Deficit) attributable to municipality		18 076 682	33 173 755	31 183 822	19 447 280	9 823 656	14 956 022	(5 655 306)	38 571 652	33 634 892	4 936 760	14.68	31 183 822
Share of surplus/ (deficit) of associate		0	-	(1 000)	(274)	(220)	(659)	(658)	(1 810)	(1 810)	-	-	(1 000)
Surplus/(Deficit) for the year		18 076 682	33 173 755	31 182 822	19 447 006	9 823 436	14 955 363	(5 655 964)	38 569 842	33 634 892	4 934 950	14.67	31 182 822

2. Consolidated statement of financial position

Summary - Table C6 Quarterly Budget Statement - Financial Position for 4th Quarter ended 30 June 2015 (Figures Finalised as at 2015/07/31)

Description	Ref	Budget year 2014/15											
		2013/14	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	Q3 Mar Actual	Q4 June Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
R thousands	1	Audited Outcome											
ASSETS													
Current assets													
Cash		25 285 913	15 352 521	15 606 506	21 098 087	21 902 904	24 987 221	21 484 772	21 484 772	15 606 506	5 878 266	37.67	15 606 506
Call investment deposits		21 519 372	33 202 148	27 570 752	20 750 120	22 356 903	27 281 580	21 340 480	21 340 480	27 570 752	(6 230 272)	(22.60)	27 570 752
Consumer debtors		32 800 901	36 915 171	37 018 636	32 426 984	33 892 077	35 342 175	38 717 270	38 717 270	37 018 636	1 698 634	4.59	37 018 636
Other debtors		15 592 112	12 712 461	14 899 009	12 591 973	10 945 028	11 494 997	11 741 465	11 741 465	14 899 009	(3 157 543)	(21.19)	14 899 009
Current portion of long-term receivables		1 340 412	1 839 906	1 463 234	624 293	311 802	451 948	270 602	270 602	1 463 234	(1 192 632)	(81.51)	1 463 234
Inventory		6 055 232	5 775 941	5 981 573	4 865 799	5 300 801	4 508 598	4 701 342	4 701 342	5 981 573	(1 280 230)	(21.40)	5 981 573
Total current assets		102 593 941	105 798 148	102 539 709	92 357 256	94 709 516	104 066 518	98 255 932	98 255 932	102 539 709	(4 283 777)	(4.18)	102 539 709
Non current assets													
Long-term receivables		501 476	1 173 663	785 748	762 725	679 128	800 880	438 566	438 566	785 748	(347 182)	(44.18)	785 748
Investments		4 915 284	6 085 686	5 973 455	1 714 280	1 875 008	1 821 640	2 444 871	2 444 871	5 973 455	(3 528 584)	(59.07)	5 973 455
Investment property		19 771 469	18 874 349	18 135 906	12 766 999	12 872 469	12 583 952	12 828 732	12 828 732	18 135 906	(5 307 174)	(29.26)	18 135 906
Investment in Associate		408 163	1 212 041	1 225 339	814 001	706 454	680 369	639 512	639 512	1 225 339	(585 827)	(47.81)	1 225 339
Property, plant and equipment		469 403 063	514 672 694	508 227 096	369 505 657	376 862 728	385 503 613	398 347 535	398 347 535	508 227 096	(109 879 561)	(21.62)	508 227 096
Agricultural		29 010	612	612	275	275	519	519	519	612	(92)	(15.07)	612
Biological		303 814	123 461	135 607	135 016	137 110	645 123	132 047	132 047	135 607	(3 561)	(2.63)	135 607
Intangible		3 141 274	2 522 487	3 205 132	1 680 288	1 485 428	1 252 322	1 317 190	1 317 190	3 205 132	(1 887 942)	(58.90)	3 205 132
Other non-current assets		4 647 033	1 476 940	1 403 647	4 292 866	4 572 572	5 924 975	6 719 779	6 719 779	1 403 647	5 316 133	378.74	1 403 647
Total non current assets		503 120 586	546 141 933	539 092 542	391 672 108	399 191 173	409 213 392	422 868 752	422 868 752	539 092 542	(116 223 790)	(21.56)	539 092 542
TOTAL ASSETS		605 714 527	651 940 082	641 632 251	484 029 365	493 900 689	513 279 911	521 124 684	521 124 684	641 632 251	(120 507 567)	(18.78)	641 632 251
LIABILITIES													
Current liabilities													
Bank overdraft		1 431 310	1 074 348	1 276 007	469 943	484 420	(89 052)	320 428	320 428	1 276 007	(955 579)	(74.89)	1 276 007
Borrowing		5 181 838	5 536 535	5 443 082	3 139 408	3 955 592	3 505 029	2 613 060	2 613 060	5 443 082	(2 830 021)	(51.99)	5 443 082
Consumer deposits		4 477 558	5 784 191	5 732 492	3 394 833	3 497 700	3 672 661	3 779 660	3 779 660	5 732 492	(1 952 832)	(34.07)	5 732 492
Trade and other payables		68 958 027	56 455 309	57 001 995	46 085 135	46 610 251	54 030 165	54 118 449	54 118 449	57 001 995	(2 883 547)	(5.06)	57 001 995
Provisions		3 769 711	10 202 919	9 959 943	5 194 544	4 820 153	4 644 057	5 277 976	5 277 976	9 959 943	(4 681 967)	(47.01)	9 959 943
Total current liabilities		83 818 443	79 053 303	79 413 518	58 283 864	59 368 116	65 762 861	66 109 572	66 109 572	79 413 518	(13 303 946)	(16.75)	79 413 518
Non current liabilities													
Borrowing		54 202 723	60 797 030	60 009 054	43 487 650	42 694 177	41 890 704	46 748 548	46 748 548	60 009 054	(13 260 507)	(22.10)	60 009 054
Provisions		32 679 193	31 977 201	33 524 299	26 649 875	28 021 373	29 491 313	29 921 413	29 921 413	33 524 299	(3 602 886)	(10.75)	33 524 299
Total non current liabilities		86 881 917	92 774 231	93 533 353	70 137 526	70 715 550	71 382 017	76 669 960	76 669 960	93 533 353	(16 863 393)	(18.03)	93 533 353
TOTAL LIABILITIES		170 700 359	171 827 533	172 946 871	128 421 389	130 083 666	137 144 877	142 779 533	142 779 533	172 946 871	(30 167 339)	(17.44)	172 946 871
NET ASSETS	2	435 014 167	480 112 548	468 685 380	355 607 975	363 817 023	376 135 034	378 345 151	378 345 151	468 685 380	(90 340 228)	(19.28)	468 685 380
COMMUNITY WEALTH/EQUITY													
Accumulated Surplus/(Deficit)		418 342 008	439 623 220	427 431 435	326 396 710	342 640 413	346 588 773	350 545 993	350 545 993	427 431 435	(76 885 442)	(0)	427 431 435
Reserves		16 672 159	39 846 382	38 598 929	22 502 084	21 176 608	29 433 109	27 127 486	27 127 486	38 598 929	(11 471 442)	(0)	38 598 929
Minorities interests			642 946	2 655 016	6 709 181	1	113 151	671 672	671 672	2 655 016	(1 983 344)	(0)	2 655 016
TOTAL COMMUNITY WEALTH/EQUITY	2	435 014 167	480 112 548	468 685 380	355 607 975	363 817 023	376 135 034	378 345 151	378 345 151	468 685 380	(90 340 228)	(0)	468 685 380

3. Consolidated cash flow as at 30 June 2015

Summary - Table C7 Quarterly Budget Statement - Cash Flows for 4th Quarter ended 30 June 2015 (Figures Finalised as at 2015/07/31)

Description	Ref	Budget year 2014/15											
		2013/14	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	Q3 Mar Actual	Q4 June Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES													
Receipts													
Property rates, penalties and collection charges		63 271 411	40 963 413	42 471 658	10 399 924	10 531 680	10 881 690	10 316 333	42 129 627	42 471 658	(342 031)	(0.81)	42 471 658
Service charges		90 400 540	129 286 042	127 613 514	33 404 705	30 942 327	29 416 328	29 926 462	123 689 821	127 613 514	(3 923 692)	(3.07)	127 613 514
Other revenue		17 639 518	23 707 271	23 981 084	8 484 033	9 211 296	9 104 558	8 669 491	35 469 378	23 981 084	11 488 294	47.91	23 981 084
Government - operating		54 622 254	56 888 487	57 569 633	20 555 816	16 270 063	16 061 017	3 009 248	55 896 144	57 569 633	(1 673 489)	(2.91)	57 569 633
Government - capital		23 299 849	36 296 348	37 343 344	7 839 078	8 380 285	12 893 632	5 327 266	34 440 261	37 343 344	(2 903 083)	(7.77)	37 343 344
Interest		5 248 057	4 527 319	5 366 704	1 304 409	1 124 647	1 543 746	1 922 079	5 894 881	5 366 704	528 177	9.84	5 366 704
Dividends		296	219	542	2 694	1 311	381	1 573	5 958	542	5 416	999.66	542
Payments													
Suppliers and employees		(227 822 190)	(222 127 177)	(228 482 496)	(69 572 290)	(60 280 564)	(55 021 497)	(57 755 796)	(242 630 147)	(228 482 496)	(14 147 652)	6.19	(228 482 496)
Finance charges		(5 883 706)	(7 444 337)	(7 457 117)	(1 102 465)	(1 757 489)	(1 233 711)	(1 888 236)	(5 981 901)	(7 457 117)	1 475 216	(19.78)	(7 457 117)
Transfers and grants		(3 867 196)	(4 478 681)	(4 491 804)	(749 240)	(1 178 051)	(997 736)	(1 225 303)	(4 150 330)	(4 491 804)	341 474	(7.60)	(4 491 804)
NET CASH FROM/(USED) OPERATING ACTIVITIES		16 908 835	57 618 904	53 915 061	10 566 663	13 245 505	22 648 408	(1 696 885)	44 763 692	53 915 061	(9 151 369)	(16.97)	53 915 061
CASH FLOW FROM INVESTING ACTIVITIES													
Receipts													
Proceeds on disposal of PPE		966 965	766 505	794 767	129 926	172 816	50 559	150 591	503 892	794 767	(290 875)	(36.60)	794 767
Decrease in non-current debtors		641 155	309 552	292 816	270 112	632 175	(6 577)	(799 470)	96 240	292 816	(196 575)	(67.13)	292 816
Decrease in other non-current receivables		189 716	49 752	(77 131)	166 822	177 244	(98 302)	(470 180)	(224 416)	(77 131)	(147 286)	190.96	(77 131)
Decrease (increase) in non-current investments		(2 625 599)	(1 510 122)	(1 895 200)	(176 004)	379 260	1 035 619	1 129 060	2 367 935	(1 895 200)	4 263 135	(224.94)	(1 895 200)
Payments													
Capital assets		(44 255 169)	(59 882 142)	(62 114 809)	(9 542 874)	(11 229 553)	(10 441 730)	(15 724 525)	(46 938 682)	(62 114 809)	15 176 127	(24.43)	(62 114 809)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(45 082 932)	(60 266 454)	(62 999 557)	(9 152 018)	(9 868 058)	(9 460 432)	(15 714 523)	(44 195 031)	(62 999 557)	18 804 525	(29.85)	(62 999 557)
CASH FLOW FROM FINANCING ACTIVITIES													
Receipts													
Short term loans		(37)	52 710	11 581	1 599 431	193 626	5 416 941	1 302 046	8 512 044	11 581	8 500 463	73 398.95	11 581
Borrowing long term/refinancing		6 382 392	10 865 775	10 955 749	34 151	311 501	514 951	3 117 383	3 977 986	10 955 749	(6 977 764)	(63.69)	10 955 749
Increase (decrease) in consumer deposits		146 652	515 960	527 908	17 098	39 641	5 592	44 635	106 966	527 908	(420 941)	(79.74)	527 908
Payments													
Repayment of borrowing		(4 287 054)	(4 710 019)	(4 562 890)	(1 385 226)	(2 656 328)	(7 565 953)	(1 750 455)	(13 357 962)	(4 562 890)	(8 795 073)	192.75	(4 562 890)
NET CASH FROM/(USED) FINANCING ACTIVITIES		2 241 953	6 724 426	6 932 348	265 455	(2 111 560)	(1 628 469)	2 713 608	(760 966)	6 932 348	(7 693 314)	(110.98)	6 932 348
NET INCREASE/(DECREASE) IN CASH HELD		(25 932 144)	4 076 875	(2 152 148)	1 680 100	1 265 887	11 559 507	(14 697 799)	(192 305)	(2 152 148)	1 959 843	(91.06)	(2 152 148)
Cash/cash equivalents at the year begin:		41 234 999	41 183 025	40 251 502	43 821 975	45 502 075	46 759 293	58 321 751	43 821 975	40 251 502	3 570 473	8.87	40 251 502
Cash/cash equivalents at the year end:		12 723 224	45 259 900	38 099 354	45 502 075	46 759 293	44 684 988	43 623 951	43 623 951	38 099 354	5 524 597	14.50	38 099 354

4. Aggregated revenue and expenditure for municipalities

National aggregated revenue as at 30 June 2015

	Adjusted Budget			Fourth Quarter 2014/15				Year to date: 30 June 2015				Fourth Quarter 2013/14				O4 of 2013/14 to O4 of 2014/15
	Operating	Capital	Total	Operating	Capital	Total	4th Q as % of adjusted budget	Operating	Capital	Total	Total as % of adjusted budget	Operating	Capital	Total	Total as % of adjusted budget	
Revenue																
Category A (Metro)	167 320 030	35 055 811	202 375 842	36 370 542	14 991 821	51 362 363	25.4%	163 950 195	30 747 006	194 697 201	96.2%	35 370 877	12 623 901	47 994 778	96.1%	7.0%
Category B (Local)	92 784 715	22 276 830	115 061 545	18 003 694	6 115 877	24 119 572	21.0%	86 767 690	16 014 335	102 782 025	89.3%	16 513 550	5 987 695	22 501 245	89.6%	7.2%
Category C (District)	16 991 735	8 384 348	25 376 083	2 072 535	1 926 714	3 999 248	15.8%	15 677 727	6 469 051	22 146 778	87.3%	1 583 870	2 342 152	3 926 022	85.5%	1.9%
Total	277 096 480	65 716 990	342 813 470	56 446 771	23 034 412	79 481 183	23.2%	266 395 611	53 230 393	319 626 005	93.2%	53 468 296	20 953 748	74 422 044	93.0%	6.8%
Per province																
Eastern Cape	25 384 620	7 014 016	32 398 636	3 823 389	2 237 156	6 060 545	18.7%	23 189 112	6 203 632	29 392 744	90.7%	5 895 765	2 244 062	8 139 828	97.5%	(25.5%)
Free State	14 181 198	2 961 739	17 142 937	2 768 241	872 963	3 641 205	21.2%	12 995 796	2 182 777	15 178 573	88.5%	2 470 714	921 174	3 391 888	91.1%	7.4%
Gauteng	104 177 339	20 548 774	124 726 113	23 136 476	9 746 184	32 882 660	26.4%	100 826 912	17 583 473	118 410 386	94.9%	21 550 554	7 035 016	28 585 570	95.1%	15.0%
Kwazulu-Natal	47 255 178	13 021 744	60 276 922	9 461 759	3 821 718	13 283 477	22.0%	46 874 362	11 600 252	58 474 614	97.0%	9 003 334	4 598 210	13 601 544	96.8%	(2.3%)
Limpopo	12 504 469	6 068 105	18 572 574	2 145 192	1 273 594	3 418 787	18.4%	11 287 446	3 213 644	14 501 090	78.1%	1 556 959	1 266 418	2 823 376	74.3%	21.1%
Mpumalanga	12 319 356	2 980 812	15 300 168	2 660 451	665 083	3 325 535	21.7%	12 215 948	2 103 519	14 319 467	93.6%	1 802 113	948 037	2 750 150	86.8%	20.9%
Northern Cape	13 127 297	3 277 054	16 404 351	2 647 692	777 718	3 425 410	20.9%	12 152 434	2 523 203	14 675 637	89.5%	2 013 310	871 389	2 884 699	85.4%	18.7%
North West	5 643 025	1 273 284	6 916 309	1 013 246	261 155	1 274 400	18.4%	5 424 796	912 413	6 337 209	91.6%	948 220	353 871	1 302 091	88.3%	(2.1%)
Western Cape	42 503 997	8 571 462	51 075 459	8 790 325	3 378 840	12 169 165	23.8%	41 428 805	6 907 480	48 336 285	94.6%	8 227 327	2 715 570	10 942 897	93.9%	11.2%
Total	277 096 480	65 716 990	342 813 470	56 446 771	23 034 412	79 481 183	23.2%	266 395 611	53 230 393	319 626 005	93.2%	53 468 296	20 953 748	74 422 044	93.0%	6.8%

Source: National Treasury Local Government database

National aggregated expenditure as at 30 June 2015

	Adjusted Budget			Fourth Quarter 2014/15				Year to date: 30 June 2015				Fourth Quarter 2013/14				O4 of 2013/14 to O4 of 2014/15
	Operating	Capital	Total	Operating	Capital	Total	4th Q as % of adjusted budget	Operating	Capital	Total	Total as % of adjusted budget	Operating	Capital	Total	Total as % of adjusted budget	
Expenditure																
Category A (Metro)	166 013 907	35 055 811	201 069 719	41 814 735	14 991 821	56 806 556	28.3%	155 817 361	30 747 006	186 564 368	92.8%	38 680 000	12 623 901	51 303 900	94.2%	10.7%
Category B (Local)	97 813 516	22 276 830	120 090 346	22 396 250	6 118 675	28 514 925	23.7%	81 894 730	16 024 702	97 919 432	81.5%	21 594 531	5 987 681	27 582 212	81.7%	3.4%
Category C (District)	17 787 264	8 384 348	26 171 612	3 990 665	1 926 714	5 917 378	22.6%	14 809 778	6 469 051	21 278 830	81.3%	4 096 933	2 342 152	6 439 085	81.4%	(8.1%)
Total	281 614 687	65 716 990	347 331 676	68 201 650	23 037 210	91 238 860	26.3%	252 521 870	53 240 759	305 762 629	88.0%	64 371 463	20 953 734	85 325 198	88.7%	6.9%
Per province																
Eastern Cape	26 652 532	7 014 016	33 666 548	5 863 961	2 237 156	8 101 117	24.1%	22 290 618	6 203 618	28 494 237	84.6%	6 603 349	2 244 062	8 847 412	91.3%	(8.4%)
Free State	14 935 838	2 961 739	17 897 577	3 508 492	877 497	4 385 989	24.5%	12 087 191	2 194 233	14 281 424	79.8%	2 851 813	921 174	3 772 986	78.9%	16.2%
Gauteng	102 765 696	20 548 774	123 314 471	26 550 933	9 746 184	36 297 117	29.4%	96 948 384	17 583 473	114 531 857	92.9%	23 514 146	7 035 016	30 549 162	92.4%	18.8%
Kwazulu-Natal	48 096 051	13 021 744	61 117 796	12 015 142	3 821 718	15 836 859	25.9%	44 843 804	11 600 911	56 444 715	92.4%	11 450 352	4 598 210	16 048 561	93.8%	(1.3%)
Limpopo	12 611 223	6 068 105	18 679 327	2 663 416	1 273 594	3 937 011	21.1%	10 131 323	3 213 644	13 344 966	71.4%	2 568 921	1 266 418	3 835 339	68.9%	2.7%
Mpumalanga	13 479 715	2 980 812	16 460 527	3 144 652	665 083	3 809 736	23.1%	11 104 045	2 103 519	13 207 564	80.2%	3 074 927	948 037	4 022 964	75.0%	(5.3%)
Northern Cape	14 011 197	3 277 054	17 288 251	3 051 170	777 736	3 828 906	22.1%	12 186 895	2 523 221	14 710 116	85.1%	2 909 368	871 376	3 780 744	82.9%	1.3%
North West	5 861 040	1 273 284	7 134 324	1 167 950	259 401	1 427 350	20.0%	4 822 511	910 660	5 733 171	80.4%	1 135 344	353 871	1 489 215	78.8%	(4.2%)
Western Cape	43 201 394	8 571 462	51 772 856	10 235 935	3 378 840	13 614 774	26.3%	38 107 099	6 907 480	45 014 579	86.9%	10 263 242	2 715 570	12 978 813	92.0%	4.9%
Total	281 614 687	65 716 990	347 331 676	68 201 650	23 037 210	91 238 860	26.3%	252 521 870	53 240 759	305 762 629	88.0%	64 371 463	20 953 734	85 325 198	88.7%	6.9%

Source: National Treasury Local Government database

Quarterly budget statement summary as at 30 June 2015

Description	2013/14		Budget year 2014/15			
	Audited Outcome	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
R thousands						
Financial Performance						
Property rates	40 323 303	46 061 366	45 067 039	994 327	2.21	44 738 714
Service charges	120 704 050	134 824 638	142 165 138	(7 340 500)	(5.16)	141 329 292
Investment revenue	3 052 239	3 627 079	2 866 503	760 577	26.53	3 010 892
Transfers recognised - operational	54 074 004	54 693 011	57 613 091	(2 920 080)	(5.07)	58 858 270
Other own revenue	24 075 203	27 189 517	26 046 631	1 142 886	4.39	29 159 312
Total Revenue (excluding capital transfers and contributions)	242 228 800	266 395 611	273 758 402	(7 362 790)	(2.69)	277 096 480
Employee costs	66 992 777	70 767 750	74 735 927	(3 968 177)	(5.31)	74 013 260
Remuneration of councillors	2 887 625	3 174 439	3 400 158	(225 719)	(6.64)	3 289 136
Depreciation & asset impairment	24 139 351	16 373 083	23 328 865	(6 955 782)	(29.82)	22 719 161
Finance charges	6 207 690	6 251 859	7 342 832	(1 090 973)	(14.86)	7 176 293
Materials and bulk purchases	75 341 879	79 709 556	84 731 514	(5 021 958)	(5.93)	84 647 925
Transfers and grants	5 171 148	5 015 607	5 894 835	(879 228)	(14.92)	6 183 538
Other expenditure	71 691 832	70 946 969	75 364 409	(4 417 440)	(5.86)	83 226 927
Total Expenditure	252 432 302	252 239 262	274 798 539	(22 559 277)	(8.21)	281 256 241
Surplus/(Deficit)	(10 203 501)	14 156 349	(1 040 137)	15 196 487	(1 461.01)	(4 159 761)
Transfers recognised - capital	28 361 100	24 685 997	34 463 644	(9 777 647)	(28.37)	35 505 344
Contributions recognised - capital & contributed assets	323 886	11 913	740 191	(728 278)	(98.39)	237 917
Surplus/(Deficit) after capital transfers & contributions	18 481 485	38 854 259	34 163 697	4 690 562	13.73	31 583 501
Share of surplus/ (deficit) of associate	0	(1 810)		(1 810)	-	(1 000)
Surplus/(Deficit) for the year	18 481 485	38 852 449	34 163 697	4 688 752	13.72	31 582 501
Capital expenditure & funds sources						
Capital expenditure						
Transfers recognised - capital	32 488 650	32 661 752	38 916 099	(6 254 347)	(16.07)	38 916 099
Public contributions & donations	4 953 576	741 046	1 053 173	(312 127)	(29.64)	1 053 173
Borrowing	7 836 664	9 357 328	12 033 281	(2 675 953)	(22.24)	12 033 281
Internally generated funds	10 169 754	10 470 267	13 714 437	(3 244 170)	(23.66)	13 714 437
Total sources of capital funds	55 448 644	53 230 393	65 716 990	(12 486 597)	(19.00)	65 716 990

Source: National Treasury Local Government database

Salaries and wages expenditure as at 30 June 2015

R thousands	Adjusted Budget	Fourth Quarter 2014/15		Year to date: 30 June 2015		Fourth Quarter 2013/14		Q4 of 2013/14 to Q4 of 2014/15
		Actual Expenditure	4th Q as % of adj budget	Actual Expenditure	Total as % of adj budget	Actual Expenditure	Total as % of adj budget	
Category A (Metro)	42 354 954	9 935 718	23.5%	40 856 605	96.5%	9 432 788	100.4%	5.3%
Category B (Local)	28 359 094	6 804 149	24.0%	26 865 827	94.7%	6 674 246	99.5%	1.9%
Category C (District)	6 588 348	1 502 426	22.8%	6 219 757	94.4%	1 421 706	99.7%	5.7%
Total	77 302 396	18 242 293	23.6%	73 942 188	95.7%	17 528 740	100.0%	4.1%
Per Province								
Eastern Cape	8 025 974	1 858 621	23.2%	7 541 854	94.0%	2 351 887	97.9%	(21.0%)
Free State	4 234 670	1 062 906	25.1%	4 056 617	95.8%	911 098	100.0%	16.7%
Gauteng	24 187 484	5 769 435	23.9%	23 319 004	96.4%	5 393 552	100.0%	7.0%
Kwazulu-Natal	13 814 820	3 170 006	22.9%	13 107 043	94.9%	3 048 177	99.4%	4.0%
Limpopo	4 407 783	943 298	21.4%	3 916 120	88.8%	918 995	102.7%	2.6%
Mpumalanga	3 861 414	1 008 752	26.1%	3 853 058	99.8%	855 146	100.6%	18.0%
North West	3 598 378	887 296	24.7%	3 602 105	100.1%	815 883	98.5%	8.8%
Northern Cape	2 076 887	458 507	22.1%	1 897 110	91.3%	439 753	99.3%	4.3%
Western Cape	13 094 985	3 083 474	23.5%	12 649 277	96.6%	2 794 249	101.5%	10.4%
Total	77 302 396	18 242 293	23.6%	73 942 188	95.7%	17 528 740	100.0%	4.1%

Source: National Treasury Local Government database

5. Aggregate revenue and expenditure trends for metros

Metros aggregated revenue as at 30 June 2015

	Adjusted Budget			Fourth Quarter 2014/15				Year to date: 30 June 2015				Fourth Quarter 2013/14				Q4 of 2013/14 to Q4 of 2014/15	
	Operating Revenue	Capital Revenue	Total	Operating Revenue	Capital Revenue	Total	4th Q as % of adj budget	Operating Revenue	Capital Revenue	Total	Total Rev as % of adj budget	Operating Revenue	Capital Revenue	Total	Total Rev as % of adj budget		
R thousands																	
Buffalo City	4 871 758	1 168 745	6 040 503	982 355	328 409	1 310 763	21.7%	4 855 235	873 801	5 729 036	94.8%	1 039 336	393 851	1 433 188	96.6%	(8.5%)	
Cape Town	29 120 625	6 128 220	35 248 845	6 322 437	2 447 637	8 770 074	24.9%	28 863 201	4 969 521	33 832 723	96.0%	5 938 110	1 857 614	7 795 724	93.7%	12.5%	
Ekurhuleni Metro	26 607 068	3 810 950	30 418 018	5 468 824	1 345 507	6 814 331	22.4%	26 085 097	2 721 077	28 806 174	94.7%	5 051 673	1 032 962	6 084 635	95.5%	12.0%	
eThekweni	26 794 956	5 613 077	32 408 033	5 609 582	1 767 749	7 377 331	22.8%	27 038 904	5 755 427	32 794 331	101.2%	5 842 941	2 568 235	8 411 176	102.9%	(12.3%)	
City Of Johannesburg	40 793 454	10 827 949	51 621 403	9 720 437	6 239 855	15 960 292	30.9%	39 670 109	9 748 282	49 418 392	95.7%	9 618 335	3 784 067	13 402 402	94.5%	19.1%	
Mangaung	5 729 939	1 557 971	7 287 910	1 008 492	593 998	1 602 490	22.0%	5 397 165	1 257 030	6 654 195	91.3%	1 149 815	532 141	1 681 956	91.4%	(4.7%)	
Nelson Mandela Bay	8 291 268	1 560 118	9 851 386	1 734 107	514 971	2 249 077	22.8%	7 818 964	1 305 357	9 124 320	92.6%	1 889 839	611 882	2 501 721	91.1%	(10.1%)	
City Of Tshwane	25 110 962	4 388 781	29 499 743	5 524 309	1 753 695	7 278 004	24.7%	24 221 519	4 116 511	28 338 030	96.1%	4 840 828	1 843 148	6 683 976	97.6%	8.9%	
Total	167 320 030	35 055 811	202 375 842	36 370 542	14 991 821	51 362 363	25.4%	163 950 195	30 747 006	194 697 201	96.2%	35 370 877	12 623 901	47 994 778	96.1%	7.0%	

Source: National Treasury Local Government database

Metros aggregated expenditure as at 30 June 2015

	Adjusted Budget			Fourth Quarter 2014/15				Year to date: 30 June 2015				Fourth Quarter 2013/14				Q4 of 2013/14 to Q4 of 2014/15
	Operating Expenditure	Capital Expenditure	Total	Operating Expenditure	Capital Expenditure	Total	4th Q as % of adj budget	Operating Expenditure	Capital Expenditure	Total	Total Exp as % of adj budget	Operating Expenditure	Capital Expenditure	Total	Total Exp as % of adj budget	
R thousands																
Buffalo City	4 890 429	1 168 745	6 059 174	1 062 637	328 409	1 391 046	23.0%	4 561 439	873 801	5 435 240	89.7%	1 131 654	393 851	1 525 505	92.5%	(8.8%)
Cape Town	29 112 690	6 128 220	35 240 911	6 855 908	2 447 637	9 303 545	26.4%	25 927 027	4 969 521	30 896 549	87.7%	7 086 124	1 857 614	8 943 738	93.9%	4.0%
Ekurhuleni Metro	26 491 185	3 810 950	30 302 135	6 284 071	1 345 507	7 629 579	25.2%	23 473 247	2 721 077	26 194 324	86.4%	5 481 184	1 032 962	6 514 146	86.3%	17.1%
eThekweni	26 942 593	5 613 077	32 555 670	6 422 653	1 767 749	8 190 402	25.2%	25 380 584	5 755 427	31 136 011	95.6%	6 592 467	2 568 235	9 160 703	100.8%	(10.6%)
City Of Johannesburg	39 648 292	10 827 949	50 476 241	10 958 295	6 239 855	17 198 150	34.1%	38 311 055	9 748 282	48 059 337	95.2%	9 531 850	3 784 067	13 315 917	96.9%	29.2%
Mangaung	5 651 101	1 557 971	7 209 072	1 482 028	593 998	2 076 026	28.8%	5 277 220	1 257 030	6 534 250	90.6%	1 202 159	532 141	1 734 300	84.7%	19.7%
Nelson Mandela Bay	8 687 899	1 560 118	10 248 017	2 087 020	514 971	2 601 990	25.4%	7 861 365	1 305 357	9 166 721	89.4%	1 928 802	611 882	2 540 684	86.1%	2.4%
City Of Tshwane	24 589 717	4 388 781	28 978 498	6 662 124	1 753 695	8 415 819	29.0%	25 025 425	4 116 511	29 141 936	100.6%	5 725 759	1 843 148	7 568 907	96.9%	11.2%
Total	166 013 907	35 055 811	201 069 719	41 814 735	14 991 821	56 806 556	28.3%	155 817 361	30 747 006	186 564 368	92.8%	38 680 000	12 623 901	51 303 900	94.2%	10.7%

Source: National Treasury Local Government database

Quarterly budget statement summary for metros as at 30 June 2015

Description	Budget year 2014/15						
	Original Budget	Adjusted Budget	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
R thousands							
Financial Performance							
Property rates	31 415 851	31 320 494	31 991 871	31 415 851	576 020	1.83	31 320 494
Service charges	94 112 549	93 907 892	90 958 003	94 115 616	(3 157 613)	(3.36)	93 907 892
Investment revenue	1 813 802	1 872 899	2 344 218	1 813 802	530 416	29.24	1 872 899
Transfers recognised - operational	20 414 664	21 463 258	19 469 471	20 417 459	(947 988)	(4.64)	21 463 258
Other own revenue	17 152 915	18 755 488	19 186 632	16 602 291	2 584 341	15.57	18 755 488
Total Revenue (excluding capital transfers and contributions)	164 909 781	167 320 030	163 950 195	164 365 018	(414 823)	(0.25)	167 320 030
Employee costs	41 654 515	41 617 582	40 137 915	41 871 673	(1 733 758)	(4.14)	41 617 582
Remuneration of councillors	736 830	737 372	718 690	736 830	(18 140)	(2.46)	737 372
Depreciation & asset impairment	11 553 895	11 334 693	10 499 116	11 553 895	(1 054 779)	(9.13)	11 334 693
Finance charges	5 994 473	5 934 245	5 037 260	5 994 473	(957 213)	(15.97)	5 934 245
Materials and bulk purchases	56 028 591	55 846 509	53 676 700	56 028 591	(2 351 891)	(4.20)	55 846 509
Transfers and grants	2 682 333	2 728 533	2 570 431	2 682 333	(111 902)	(4.17)	2 728 533
Other expenditure	42 436 094	47 456 536	42 894 643	42 438 889	455 754	1.07	47 456 536
Total Expenditure	161 086 731	165 655 470	155 534 754	161 306 683	(5 771 929)	(3.58)	165 655 470
Surplus/(Deficit)	3 823 050	1 664 560	8 415 441	3 058 334	5 357 106	175.16	1 664 560
Transfers recognised - capital	15 701 857	16 404 325	11 909 655	15 701 857	(3 792 202)	(24.15)	16 404 325
Contributions recognised - capital & contributed assets	(113 000)	(112 541)	(103 618)	434 558	(538 176)	(123.84)	(112 541)
Surplus/(Deficit) after capital transfers & contributions	19 411 907	17 956 344	20 221 477	19 194 749	1 026 728	5.35	17 956 344
Share of surplus/ (deficit) of associate	-	(0)	(0)	(0)	(0)	-	(0)
Surplus/(Deficit) for the year	19 411 907	17 956 344	20 221 477	19 194 749	1 026 728	5.35	17 956 344
Capital expenditure & funds sources							
Capital expenditure	34 559 540	35 055 811	30 747 006	35 055 811	(4 308 805)	(12.29)	35 055 811
Transfers recognised - capital	15 695 356	16 401 904	14 929 558	16 401 904	(1 472 346)	(8.98)	16 401 904
Public contributions & donations	688 451	460 965	454 269	460 965	(6 695)	(1.45)	460 965
Borrowing	9 728 929	9 556 949	7 953 386	9 556 949	(1 603 563)	(16.78)	9 556 949
Internally generated funds	8 446 805	8 635 994	7 409 793	8 635 994	(1 226 200)	(14.20)	8 635 994
Total sources of capital funds	34 559 540	35 055 811	30 747 006	35 055 811	(4 308 805)	(12.29)	35 055 811

Source: National Treasury Local Government database

6. Aggregated revenue and expenditure for secondary cities

Secondary cities aggregated budgets and revenue as at 30 June 2015

	Adjusted Budget			Fourth Quarter 2014/15				Year to date: 30 June 2015				Fourth Quarter 2013/14				Q4 of 2013/14 to Q4 of 2014/15	
	Operating Revenue	Capital Revenue	Total	Operating Revenue	Capital Revenue	Total	4th Q as % of adj budget	Operating Revenue	Capital Revenue	Total	Total Rev as % of adj budget	Operating Revenue	Capital Revenue	Total	Total Rev as % of adj budget		
R thousands																	
City Of Matielosana	2 118 521	157 106	2 275 627	553 933	38 530	592 464	26.0%	1 893 865	92 299	1 986 164	87.3%	325 214	89 054	414 268	94.9%	43.0%	
Drakenstein	1 567 203	348 689	1 915 892	292 348	214 363	506 712	26.4%	1 459 725	322 502	1 782 227	93.0%	290 756	81 708	372 464	102.3%	36.0%	
Emalahleni (Mp)	1 887 659	159 916	2 047 575	540 357	15 429	555 786	27.1%	1 873 253	126 895	2 000 148	97.7%	408 522	55 010	463 532	89.1%	19.9%	
Emlfuleni	4 808 496	518 120	5 326 616	1 129 292	45 658	1 174 951	22.1%	4 817 209	206 235	5 023 444	94.3%	855 962	48 627	904 589	90.9%	29.9%	
George	1 217 777	235 167	1 452 943	238 265	98 703	336 968	23.2%	1 090 102	200 346	1 290 448	88.8%	284 100	226 585	510 685	91.4%	(34.0%)	
Govan Mbeki	1 546 477	141 993	1 688 470	336 200	17 868	354 068	21.0%	1 413 933	117 956	1 531 889	90.7%	161 987	25 093	187 079	82.3%	89.3%	
Madibeng	1 394 012	275 875	1 669 886	318 374	105 756	424 129	25.4%	1 256 961	263 266	1 520 226	91.0%	206 620	94 937	301 557	85.0%	40.6%	
Majjhahabeng	1 787 826	188 245	1 976 071	539 016	52 532	591 549	29.9%	1 953 210	171 849	2 125 059	107.5%	353 781	89 012	442 793	106.3%	33.6%	
Mbombela	1 746 441	698 262	2 444 703	434 658	136 057	570 716	23.3%	1 781 922	441 246	2 223 168	90.9%	298 959	54 750	353 708	78.3%	61.4%	
Mogale City	2 036 248	461 909	2 498 157	431 457	206 877	638 334	25.6%	1 985 958	363 152	2 349 110	94.0%	379 372	78 749	458 121	97.1%	39.3%	
Msunduzi	3 695 133	704 976	4 400 109	1 054 497	189 292	1 243 789	28.3%	3 781 450	529 099	4 310 549	98.0%	860 963	222 229	1 083 192	97.2%	14.8%	
Newcastle	1 508 570	428 348	1 936 918	309 494	166 600	476 094	24.6%	1 499 517	363 108	1 862 625	96.2%	296 599	187 913	484 512	92.6%	(1.7%)	
Polokwane	2 200 327	787 677	2 988 004	434 036	323 698	757 734	25.4%	1 953 231	609 048	2 562 279	85.8%	373 611	150 496	524 108	81.4%	44.6%	
Rustenburg	3 599 412	1 085 040	4 684 452	766 087	216 677	982 765	21.0%	3 016 404	703 268	3 719 671	79.4%	736 453	305 560	1 042 013	80.0%	(5.3%)	
Sol Plaatje	1 675 896	250 226	1 926 122	327 667	62 746	390 413	20.3%	1 616 065	188 992	1 805 058	93.7%	301 832	105 424	407 257	94.3%	(4.1%)	
Stellenbosch	1 111 606	251 031	1 362 637	171 882	90 764	262 646	19.3%	1 054 327	171 528	1 225 854	90.0%	163 064	78 718	241 782	95.8%	8.6%	
Steve Tshwete	1 214 466	264 234	1 478 701	278 273	39 647	317 920	21.5%	1 207 134	167 811	1 374 945	93.0%	260 520	84 031	344 551	91.5%	(7.7%)	
Tlokwe	1 090 014	286 484	1 376 498	243 418	100 540	343 959	25.0%	1 070 813	224 172	1 294 986	94.1%	266 896	50 619	317 515	88.2%	8.3%	
uMhlahuze	2 288 540	498 307	2 786 848	586 128	181 611	767 739	27.5%	2 400 129	419 647	2 819 776	101.2%	541 081	137 654	678 735	91.6%	13.1%	
Total	38 494 924	7 741 606	46 236 530	8 985 385	2 303 349	11 288 734	24.4%	37 125 206	5 682 420	42 807 627	92.6%	7 366 293	2 166 169	9 532 462	90.4%	18.4%	

Source: National Treasury Local Government database

Secondary cities aggregated budgets and expenditure as at 30 June 2015

	Adjusted Budget			Fourth Quarter 2014/15				Year to date: 30 June 2015				Fourth Quarter 2013/14				Q4 of 2013/14 to Q4 of 2014/15	
	Operating Expenditure	Capital Expenditure	Total	Operating Expenditure	Capital Expenditure	Total	4th Q as % of adj budget	Operating Expenditure	Capital Expenditure	Total	Total Exp as % of adj budget	Operating Expenditure	Capital Expenditure	Total	Total Exp as % of adj budget		
R thousands																	
City Of Matielosana	2 582 085	157 106	2 739 191	456 782	38 530	495 312	18.1%	2 175 388	92 299	2 267 687	82.8%	401 091	89 054	490 145	70.9%	1.1%	
Drakenstein	1 744 183	348 689	2 092 872	424 551	214 363	638 915	30.5%	1 379 599	322 502	1 702 101	81.3%	355 270	81 708	436 978	90.4%	46.2%	
Emalahleni (Mp)	1 895 438	159 916	2 055 354	488 203	15 429	503 632	24.5%	1 518 143	126 895	1 645 039	80.0%	458 122	55 010	513 132	74.2%	(1.9%)	
Emlfuleni	4 661 645	518 120	5 179 765	1 123 398	45 658	1 169 057	22.6%	4 107 397	206 235	4 313 632	83.3%	1 311 217	48 627	1 359 844	84.4%	(14.0%)	
George	1 278 991	235 167	1 514 158	336 844	98 703	435 547	28.8%	1 127 332	200 346	1 327 678	87.7%	362 489	226 585	589 074	85.7%	(26.1%)	
Govan Mbeki	1 539 115	141 993	1 681 108	361 915	17 868	379 783	22.6%	1 356 804	117 956	1 474 760	87.7%	196 105	25 093	221 198	62.7%	71.7%	
Madibeng	1 383 427	275 875	1 659 301	297 404	105 756	403 159	24.3%	1 284 140	263 266	1 547 406	93.3%	326 254	94 937	421 191	91.6%	(4.3%)	
Majjhahabeng	1 944 072	188 245	2 132 317	375 670	52 532	428 202	20.1%	1 256 858	171 849	1 428 707	67.0%	261 176	89 012	350 189	80.2%	22.3%	
Mbombela	1 973 492	698 262	2 671 753	487 405	136 057	623 462	23.3%	1 931 371	441 246	2 372 617	88.8%	531 918	54 750	586 668	82.4%	6.3%	
Mogale City	2 447 307	461 909	2 909 217	573 877	206 877	780 754	26.8%	2 187 053	363 152	2 550 205	87.7%	519 108	78 749	597 858	88.3%	30.6%	
Msunduzi	3 722 129	704 976	4 427 105	1 356 766	189 292	1 546 058	34.9%	4 021 968	529 099	4 551 067	102.8%	837 598	222 229	1 059 827	94.8%	45.9%	
Newcastle	1 706 231	428 348	2 134 579	361 016	166 600	527 616	24.7%	1 486 420	363 108	1 849 528	86.6%	461 612	187 913	649 525	85.5%	(18.8%)	
Polokwane	2 112 927	787 677	2 900 604	549 906	323 698	873 604	30.1%	2 091 022	609 048	2 700 070	93.1%	519 122	150 496	669 619	85.4%	30.5%	
Rustenburg	3 561 324	1 085 040	4 646 364	742 708	216 695	959 403	20.6%	2 905 127	703 286	3 608 413	77.7%	809 468	305 560	1 115 028	85.9%	(14.0%)	
Sol Plaatje	1 697 106	250 226	1 947 333	333 658	62 746	396 405	20.4%	1 469 407	188 992	1 658 399	85.2%	308 045	105 424	413 470	82.3%	(4.1%)	
Stellenbosch	1 159 839	251 031	1 410 870	251 812	90 764	342 575	24.3%	942 841	171 528	1 114 369	79.0%	275 553	78 718	354 271	88.1%	(3.3%)	
Steve Tshwete	1 289 329	264 234	1 553 564	286 994	39 647	326 641	21.0%	1 141 400	167 811	1 309 211	84.3%	332 174	84 031	416 205	88.4%	(21.5%)	
Tlokwe	1 161 859	286 484	1 448 344	259 737	100 540	360 277	24.9%	1 116 239	224 172	1 340 412	92.5%	292 327	50 619	342 946	88.0%	5.1%	
uMhlahuze	2 327 940	498 307	2 826 247	575 952	181 611	757 563	26.8%	2 319 523	419 647	2 739 170	96.9%	599 162	137 654	736 816	91.0%	2.8%	
Total	40 188 439	7 741 606	47 930 045	9 644 597	2 303 368	11 947 965	24.9%	35 818 032	5 682 438	41 500 470	86.6%	9 157 812	2 166 169	11 323 982	84.5%	5.5%	

Source: National Treasury Local Government database

Quarterly budget statement summary for secondary cities as at 30 June 2015

R thousands	Description	Budget year 2014/15						
		Original Budget	Adjusted Budget	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
Financial Performance								
	Property rates	5 704 598	5 657 711	5 889 732	5 704 598	185 133	3.25	5 657 711
	Service charges	24 082 810	23 945 153	22 708 295	24 059 329	(1 351 034)	(5.62)	23 945 153
	Investment revenue	262 924	309 408	318 479	240 924	77 556	32.19	309 408
	Transfers recognised - operational	5 774 675	5 866 715	5 653 824	5 778 505	(124 680)	(2.16)	5 866 715
	Other own revenue	2 375 666	2 715 936	2 554 876	2 358 225	196 651	8.34	2 715 936
	Total Revenue (excluding capital transfers and contributions)	38 200 672	38 494 924	37 125 206	38 141 581	(1 016 374)	(2.66)	38 494 924
	Employee costs	8 922 277	9 172 245	8 954 378	9 210 735	(256 357)	(2.78)	9 172 245
	Remuneration of councillors	431 746	453 699	435 387	458 722	(23 336)	(5.09)	453 699
	Depreciation & asset impairment	3 955 929	3 933 790	3 044 649	4 191 574	(1 146 925)	(27.36)	3 933 790
	Finance charges	717 022	605 991	628 377	717 022	(88 645)	(12.36)	605 991
	Materials and bulk purchases	14 241 358	14 646 834	13 730 137	14 479 566	(749 429)	(5.18)	14 646 834
	Transfers and grants	555 925	627 345	477 149	555 925	(78 776)	(14.17)	627 345
	Other expenditure	10 865 432	10 748 535	8 547 956	9 915 140	(1 367 185)	(13.79)	10 748 535
	Total Expenditure	39 689 689	40 188 439	35 818 032	39 528 686	(3 710 654)	(9.39)	40 188 439
	Surplus/(Deficit)	(1 489 018)	(1 693 515)	1 307 174	(1 387 105)	2 694 279	(194.24)	(1 693 515)
	Transfers recognised - capital	3 320 111	4 098 741	1 985 692	3 371 691	(1 386 000)	(41.11)	4 098 741
	Contributions recognised - capital & contributed assets	44 608	(76 417)	(67 334)	62 958	(130 292)	(206.95)	(76 417)
	Surplus/(Deficit) after capital transfers & contributions	1 875 701	2 328 809	3 225 532	2 047 544	1 177 988	57.53	2 328 809
	Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-
	Surplus/(Deficit) for the year	1 875 701	2 328 809	3 225 532	2 047 544	1 177 988	57.53	2 328 809
Capital expenditure & funds sources								
	Capital expenditure	6 670 165	7 741 606	5 682 438	7 741 606	(2 059 168)	(26.60)	7 741 606
	Transfers recognised - capital	3 886 252	4 601 487	3 602 534	4 601 487	(998 953)	(21.71)	4 601 487
	Public contributions & donations	20 485	57 909	16 882	57 909	(41 028)	(70.85)	57 909
	Borrowing	1 548 053	1 681 471	1 093 760	1 681 471	(587 711)	(34.95)	1 681 471
	Internally generated funds	1 215 374	1 400 739	969 245	1 400 739	(431 494)	(30.80)	1 400 739
	Total sources of capital funds	6 670 165	7 741 606	5 682 420	7 741 606	(2 059 186)	(26.60)	7 741 606

Source: National Treasury Local Government database

7. Operating revenue and expenditure per function for metros

Metros aggregated revenue and expenditure for water as at 30 June 2015

R thousands	Adjusted Budget	Fourth Quarter 2014/15		Year to date: 30 June 2015		Fourth Quarter 2013/14		Q4 of 2013/14 to Q4 of 2014/15
		Actual Revenue	4th Q as % of adj budget	Actual Revenue	Total Rev as % of adj budget	Actual Revenue	Total Rev as % of adj budget	
Water revenue								
Buffalo City	375 808	98 128	26.1%	458 889	122.1%	94 897	96.4%	3.4%
Cape Town	2 571 833	653 154	25.4%	2 634 060	102.4%	592 745	94.6%	10.2%
Ekurhuleni Metro	4 153 163	834 170	20.1%	4 257 538	102.5%	776 187	104.6%	7.5%
eThekwini	3 519 364	919 617	26.1%	3 619 021	102.8%	814 617	89.5%	12.9%
City Of Johannesburg	4 453 428	1 246 775	28.0%	4 725 775	106.1%	1 012 580	99.7%	23.1%
Mangaung	756 656	77 508	10.2%	733 067	96.9%	152 967	97.9%	(49.3%)
Nelson Mandela Bay	685 728	145 834	21.3%	706 277	103.0%	86 711	95.7%	68.2%
City Of Tshwane	3 405 684	893 071	26.2%	3 418 833	100.4%	810 621	101.3%	10.2%
Total	19 921 663	4 868 257	28.2%	20 553 459	105.4%	4 341 324	98.2%	9.5%

R thousands	Adjusted Budget	Fourth Quarter 2014/15		Year to date: 30 June 2015		Fourth Quarter 2013/14		Q4 of 2013/14 to Q4 of 2014/15
		Actual Expenditure	4th Q as % of adj budget	Actual Expenditure	Total Exp as % of adj budget	Actual Expenditure	Total Exp as % of adj budget	
Water expenditure								
Buffalo City	444 941	105 180	23.6%	443 038	99.6%	109 035	115.5%	(3.5%)
Cape Town	2 166 035	571 566	26.4%	2 154 519	99.5%	545 382	97.2%	4.8%
Ekurhuleni Metro	3 698 237	795 762	21.5%	3 173 379	85.8%	599 199	86.8%	32.8%
eThekwini	3 661 838	1 014 067	27.7%	3 350 872	91.5%	1 236 474	103.1%	(18.0%)
City Of Johannesburg	3 759 394	1 478 409	39.3%	5 554 202	147.7%	1 280 744	152.9%	15.4%
Mangaung	718 948	194 319	27.0%	728 645	101.3%	111 778	87.9%	73.8%
Nelson Mandela Bay	693 529	120 747	17.4%	569 471	82.1%	150 167	85.2%	(19.6%)
City Of Tshwane	2 879 925	794 100	27.6%	3 021 508	104.9%	599 447	92.4%	32.5%
Total	18 022 847	5 074 150	28.2%	18 995 633	105.4%	4 632 226	106.6%	9.5%

Source: National Treasury Local Government database

Metros aggregated revenue and expenditure for electricity as at 30 June 2015

R thousands	Adjusted Budget	Fourth Quarter 2014/15		Year to date: 30 June 2015		Fourth Quarter 2013/14		Q4 of 2013/14 to Q4 of 2014/15
		Actual Revenue	4th Q as % of adj budget	Actual Revenue	Total Rev as % of adj budget	Actual Revenue	Total Rev as % of adj budget	
Revenue electricity								
Buffalo City	1 490 672	363 991	24.4%	1 526 167	102.4%	350 748	98.9%	3.8%
Cape Town	10 314 957	2 536 705	24.6%	10 131 416	98.2%	2 419 730	98.6%	4.8%
Ekurhuleni Metro	12 104 146	2 623 635	21.7%	11 647 147	96.2%	2 435 011	92.8%	7.7%
eThekwini	10 726 294	2 675 270	24.9%	10 532 435	98.2%	2 543 957	95.7%	5.2%
City Of Johannesburg	14 373 196	3 646 742	25.4%	13 566 338	94.4%	3 391 417	90.2%	7.5%
Mangaung	2 399 190	461 963	19.3%	2 039 353	85.0%	535 176	84.1%	(13.7%)
Nelson Mandela Bay	3 293 967	727 493	22.1%	2 981 804	90.5%	707 512	89.0%	2.8%
City Of Tshwane	9 881 624	2 428 724	24.6%	9 430 162	95.4%	2 100 050	97.7%	15.7%
Total	64 584 045	15 464 524	27.8%	61 854 821	95.8%	14 483 599	94.0%	(3.6%)

R thousands	Adjusted Budget	Fourth Quarter 2014/15		Year to date: 30 June 2015		Fourth Quarter 2013/14		Q4 of 2013/14 to Q4 of 2014/15
		Actual Expenditure	4th Q as % of adj budget	Actual Expenditure	Total Exp as % of adj budget	Actual Expenditure	Total Exp as % of adj budget	
Expenditure electricity								
Buffalo City	1 407 174	371 213	26.4%	1 473 487	104.7%	361 916	89.3%	2.6%
Cape Town	8 533 375	1 898 093	22.2%	7 637 766	89.5%	2 521 448	99.5%	(24.7%)
Ekurhuleni Metro	11 045 766	2 627 789	23.8%	9 960 410	90.2%	2 314 097	87.3%	13.6%
eThekwini	9 471 504	2 343 969	24.7%	9 331 193	98.5%	2 170 897	99.6%	8.0%
City Of Johannesburg	12 857 214	3 902 781	30.4%	13 491 456	104.9%	3 402 063	100.0%	14.7%
Mangaung	2 061 648	591 090	28.7%	2 183 814	105.9%	581 807	93.3%	1.6%
Nelson Mandela Bay	3 149 717	809 426	25.7%	2 942 256	93.4%	664 941	86.5%	21.7%
City Of Tshwane	9 153 758	2 298 959	25.1%	9 336 977	102.0%	2 223 206	101.8%	3.4%
Total	57 680 156	14 843 321	25.7%	56 357 359	97.7%	14 240 375	96.4%	4.2%

Source: National Treasury Local Government database

Metros aggregated revenue and expenditure for waste water management as at 30 June 2015

	Adjusted Budget	Fourth Quarter 2014/15		Year to date: 30 June 2015		Fourth Quarter 2013/14		Q4 of 2013/14 to Q4 of 2014/15
		Actual Revenue	4th Q as % of adj budget	Actual Revenue	Total Rev as % of adj budget	Actual Revenue	Total Rev as % of adj budget	
R thousands								
Revenue waste water management								
Buffalo City	330 000	56 172	17.0%	318 078	96.4%	71 970	96.4%	(22.0%)
Cape Town	1 390 040	329 991	23.7%	1 379 705	99.3%	329 637	95.0%	0.1%
Ekurhuleni Metro	1 068 510	255 263	23.9%	1 041 640	97.5%	229 998	105.3%	11.0%
eThekwini	1 043 128	270 959	26.0%	1 118 250	107.2%	262 038	91.1%	3.4%
City Of Johannesburg	2 968 952	729 775	24.6%	2 905 818	97.9%	591 483	85.9%	23.4%
Mangaung	285 021	54 243	19.0%	283 334	99.4%	47 784	127.1%	13.5%
Nelson Mandela Bay	605 526	107 977	17.8%	601 399	99.3%	4 467	70.6%	2317.3%
City Of Tshwane	756 623	206 468	27.3%	775 031	102.4%	190 654	102.1%	8.3%
Total	8 447 799	2 010 850	24.4%	8 423 256	99.7%	1 728 031	92.3%	5.4%
	Adjusted Budget	Fourth Quarter 2014/15		Year to date: 30 June 2015		Fourth Quarter 2013/14		Q4 of 2013/14 to Q4 of 2014/15
		Actual Expenditure	4th Q as % of adj budget	Actual Expenditure	Total Exp as % of adj budget	Actual Expenditure	Total Exp as % of adj budget	
R thousands								
Expenditure waste water management								
Buffalo City	337 741	201 835	59.8%	719 718	213.1%	144 218	143.5%	40.0%
Cape Town	1 356 330	348 539	25.7%	1 244 844	91.8%	312 907	102.6%	11.4%
Ekurhuleni Metro	533 384	129 001	24.2%	516 628	96.9%	122 089	98.1%	5.7%
eThekwini	1 136 590	295 495	26.0%	1 099 382	96.7%	265 850	89.5%	11.2%
City Of Johannesburg	2 506 262	221 284	8.8%	1 182 865	47.2%	286 938	48.7%	(22.9%)
Mangaung	227 586	55 454	24.4%	214 385	94.2%	34 048	81.3%	62.9%
Nelson Mandela Bay	562 357	121 834	21.7%	452 924	80.5%	149 130	93.7%	(18.3%)
City Of Tshwane	551 135	131 985	23.9%	583 552	105.9%	126 736	92.7%	4.1%
Total	7 211 384	1 505 428	20.9%	6 014 298	83.4%	1 441 916	81.9%	4.4%

Source: National Treasury Local Government database

Metros aggregated revenue and expenditure for waste management as at 30 June 2015

	Adjusted Budget	Fourth Quarter 2014/15		Year to date: 30 June 2015		Fourth Quarter 2013/14		Q4 of 2013/14 to Q4 of 2014/15
		Actual Revenue	4th Q as % of adj budget	Actual Revenue	Total Rev as % of adj budget	Actual Revenue	Total Rev as % of adj budget	
R thousands								
Revenue waste management								
Buffalo City	337 193	65 868	19.5%	335 717	99.6%	79 448	93.6%	(17.1%)
Cape Town	988 543	250 799	25.4%	998 874	101.0%	238 202	97.6%	5.3%
Ekurhuleni Metro	1 634 864	310 933	19.0%	1 602 867	98.0%	325 215	102.5%	(4.4%)
eThekwini	879 325	229 830	26.1%	974 162	110.8%	206 742	87.0%	11.2%
City Of Johannesburg	1 243 908	312 963	25.2%	1 222 652	98.3%	275 946	99.3%	13.4%
Mangaung	173 440	20 226	11.7%	173 228	99.9%	27 751	99.2%	(27.1%)
Nelson Mandela Bay	319 915	62 307	19.5%	291 087	91.0%	74 975	111.1%	(16.9%)
City Of Tshwane	1 038 595	256 564	24.7%	1 018 808	98.1%	210 086	96.9%	22.1%
Total	6 615 783	1 509 489	22.8%	6 617 395	100.0%	1 438 366	98.1%	5.4%
	Adjusted Budget	Fourth Quarter 2014/15		Year to date: 30 June 2015		Fourth Quarter 2013/14		Q4 of 2013/14 to Q4 of 2014/15
		Actual Expenditure	4th Q as % of adj budget	Actual Expenditure	Total Exp as % of adj budget	Actual Expenditure	Total Exp as % of adj budget	
R thousands								
Expenditure waste management								
Buffalo City	291 333	58 809	20.2%	272 388	93.5%	63 690	71.7%	(7.7%)
Cape Town	1 713 315	435 242	25.4%	1 649 402	96.3%	443 762	98.7%	(1.9%)
Ekurhuleni Metro	1 497 190	305 831	20.4%	1 034 526	69.1%	272 651	69.2%	12.2%
eThekwini	879 325	244 735	27.8%	952 591	108.3%	253 897	88.9%	(3.6%)
City Of Johannesburg	1 767 685	405 988	23.0%	1 648 610	93.3%	449 023	104.6%	(9.6%)
Mangaung	184 612	40 861	22.1%	159 287	86.3%	33 295	95.9%	22.7%
Nelson Mandela Bay	290 654	58 257	20.0%	235 478	81.0%	67 487	94.5%	(13.7%)
City Of Tshwane	687 999	231 339	33.6%	972 436	141.3%	105 820	88.1%	118.6%
Total	7 312 112	1 781 062	24.4%	6 924 718	94.7%	1 689 625	93.3%	5.4%

Source: National Treasury Local Government database

8. Operating revenue and expenditure per function for secondary cities

Secondary cities aggregated revenue and expenditure for water as at 30 June 2015

R thousands	Adjusted Budget	Fourth Quarter 2014/15		Year to date: 30 June 2015		Fourth Quarter 2013/14		Q4 of 2013/14 to Q4 of 2014/15
		Actual Expenditure	4th Q as % of adjusted budget	Actual Rev	Total Rev as % of adj budget	Actual Rev	Total Rev as % of adj budget	
Water revenue								
City Of Matlosana	605 179	124 073	20.5%	369 023	61.0%	68 445	119.5%	81.3%
Drakenstein	163 073	46 057	28.2%	170 781	104.7%	36 120	102.2%	27.5%
Emalahleni (Mp)	319 804	87 364	27.3%	297 347	93.0%	24 316	111.0%	259.3%
Emfuleni	956 614	420 408	43.9%	1 151 253	120.3%	212 364	103.3%	98.0%
George	117 720	20 947	17.8%	112 378	95.5%	22 598	92.5%	(7.3%)
Gov an Mbeki	292 156	65 648	22.5%	276 985	94.8%	35 138	82.5%	86.8%
Madibeng	216 849	27 772	12.8%	102 977	47.5%	30 841	114.8%	(10.0%)
Majhabeng	196 047	87 934	44.9%	346 165	176.6%	75 633	156.1%	16.3%
Mbombela	19 410	10 975	56.5%	41 729	215.0%	11 312	100.2%	(3.0%)
Mogale City	238 765	58 330	24.4%	229 790	96.2%	46 996	105.2%	24.1%
Msunduzi	422 643	159 891	37.8%	617 069	146.0%	145 901	107.4%	9.6%
Newcastle	224 200	68 827	30.7%	259 428	115.7%	52 355	112.2%	31.5%
Polokwane	234 057	55 935	23.9%	225 258	96.2%	51 323	74.5%	9.0%
Rustenburg	694 669	92 635	13.3%	503 882	72.5%	84 597	93.0%	9.5%
Sol Plaaĳe	224 316	48 234	21.5%	218 819	97.5%	41 912	97.1%	15.1%
Stellenbosch	117 664	52 894	45.0%	135 889	115.5%	31 184	97.2%	69.6%
Steve Tshwete	77 911	17 640	22.6%	78 982	101.4%	14 096	94.9%	25.1%
Tlokwe	95 704	26 914	28.1%	95 256	99.5%	20 213	98.1%	33.2%
uMhlatuze	294 523	70 554	24.0%	287 039	97.5%	85 526	99.8%	(17.5%)
Total	5 511 303	1 543 032	28.0%	5 520 052	100.2%	1 090 871	102.8%	24.3%
R thousands	Adjusted Budget	Fourth Quarter 2014/15		Year to date: 30 June 2015		Fourth Quarter 2013/14		Q4 of 2013/14 to Q4 of 2014/15
		Actual Expenditure	4th Q as % of adjusted budget	Actual Exp	Total Exp as % of adj budget	Actual Exp	Total Exp as % of adj budget	
Water expenditure								
City Of Matlosana	494 269	102 485	20.7%	365 608	74.0%	(29 534)	35.0%	(447.0%)
Drakenstein	103 215	47 516	46.0%	82 546	80.0%	31 794	74.2%	49.4%
Emalahleni (Mp)	195 101	47 285	24.2%	130 056	66.7%	57 481	77.0%	(17.7%)
Emfuleni	647 854	149 753	23.1%	558 672	86.2%	142 898	82.2%	4.8%
George	103 994	24 436	23.5%	92 115	88.6%	23 279	88.0%	5.0%
Gov an Mbeki	255 929	73 629	28.8%	210 297	82.2%	54 345	43.1%	35.5%
Madibeng	181 330	72 666	40.1%	203 973	112.5%	60 552	107.4%	20.0%
Majhabeng	417 664	48 797	11.7%	200 031	47.9%	38 131	61.2%	28.0%
Mbombela	151 944	37 207	24.5%	130 000	85.6%	37 011	91.3%	0.5%
Mogale City	306 352	75 136	24.5%	286 368	93.5%	67 682	93.5%	11.0%
Msunduzi	437 161	119 014	27.2%	496 970	113.7%	26 295	98.2%	352.6%
Newcastle	214 420	40 676	19.0%	152 019	70.9%	84 736	77.3%	(52.0%)
Polokwane	286 870	63 222	22.0%	242 783	84.6%	44 055	81.6%	43.5%
Rustenburg	513 379	107 484	20.9%	391 697	76.3%	104 116	96.0%	3.2%
Sol Plaaĳe	191 846	34 366	17.9%	184 368	96.1%	45 100	92.8%	(23.8%)
Stellenbosch	92 076	25 257	27.4%	78 730	85.5%	26 147	102.8%	(3.4%)
Steve Tshwete	88 474	20 745	23.4%	80 580	91.1%	21 546	96.2%	(3.7%)
Tlokwe	60 620	11 121	18.3%	56 936	93.9%	10 037	120.6%	10.8%
uMhlatuze	377 112	96 202	25.5%	384 300	101.9%	111 499	110.2%	(13.7%)
Total	5 119 612	1 196 997	23.4%	4 328 049	84.5%	957 170	80.6%	8.2%

Source: National Treasury Local Government database

Secondary cities aggregated revenue and expenditure for electricity as at 30 June 2015

	Budget	Fourth Quarter 2014/15		Year to date: 30 June 2015		Fourth Quarter 2013/14		Q4 of 2013/14 to Q4 of 2014/15
		Actual Expenditure	4th Q as % of adjusted budget	Actual Rev	Total Rev as % of adj budget	Actual Rev	Total Rev as % of adj budget	
R thousands								
Electricity revenue								
City Of Matlosana	698 192	157 958	22.6%	616 021	88.2%	138 269	115.4%	14.2%
Drakenstein	842 805	201 925	24.0%	810 710	96.2%	188 616	98.9%	7.1%
Emalahleni (Mp)	774 424	195 161	25.2%	717 368	92.6%	54 398	68.9%	258.8%
Emfuleni	1 985 434	353 553	17.8%	1 721 674	86.7%	399 790	88.9%	(11.6%)
George	491 640	116 230	23.6%	484 216	98.5%	114 053	99.2%	1.9%
Gov an Mbeki	505 337	102 456	20.3%	429 800	85.1%	80 081	89.2%	27.9%
Madibeng	528 703	92 120	17.4%	370 710	70.1%	91 915	93.5%	0.2%
Majhabeng	664 906	106 833	16.1%	434 350	65.3%	95 912	64.7%	11.4%
Mbombela	664 588	159 939	24.1%	672 949	101.3%	149 154	94.9%	7.2%
Mogale City	883 651	179 171	20.3%	817 402	92.5%	180 350	94.5%	(0.7%)
Msunduzi	1 661 588	400 998	24.1%	1 616 764	97.3%	350 100	98.6%	14.5%
New castle	663 584	146 813	22.1%	616 102	92.8%	135 650	83.0%	8.2%
Polokwane	703 149	159 173	22.6%	657 338	93.5%	182 914	87.8%	(13.0%)
Rustenburg	1 937 788	461 966	23.8%	1 663 591	85.8%	370 157	85.7%	24.8%
Sol Plaatje	568 861	140 918	24.8%	549 429	96.6%	131 347	96.2%	7.3%
Stellenbosch	426 801	119 231	27.9%	433 942	101.7%	105 160	104.3%	13.4%
Steve Tshwete	501 220	127 946	25.5%	500 382	99.8%	119 737	100.2%	6.9%
Tlokwe	566 546	124 416	22.0%	549 883	97.1%	121 541	91.2%	2.4%
uMhlatuze	1 301 708	343 299	26.4%	1 407 839	108.2%	312 180	102.9%	10.0%
Total	16 370 925	3 690 106	22.5%	15 070 470	92.1%	3 321 323	91.9%	9.2%
R thousands								
Electricity expenditure								
City Of Matlosana	650 955	205 810	31.6%	548 150	84.2%	116 457	65.9%	76.7%
Drakenstein	705 867	158 704	22.5%	582 435	82.5%	135 419	86.4%	17.2%
Emalahleni (Mp)	890 465	290 176	32.6%	720 710	80.9%	233 771	90.1%	24.1%
Emfuleni	1 609 107	428 351	26.6%	1 647 858	102.4%	716 247	109.9%	(40.2%)
George	428 079	131 950	30.8%	403 364	94.2%	92 637	85.6%	42.4%
Gov an Mbeki	482 306	149 403	31.0%	518 677	107.5%	34 628	63.8%	331.5%
Madibeng	405 031	52 170	12.9%	392 557	96.9%	98 779	104.4%	(47.2%)
Majhabeng	446 636	103 939	23.3%	262 499	58.8%	46 194	47.4%	125.0%
Mbombela	559 827	92 548	16.5%	520 652	93.0%	146 738	90.0%	(36.9%)
Mogale City	728 344	176 145	24.2%	696 573	95.6%	99 901	84.4%	76.3%
Msunduzi	1 358 118	361 412	26.6%	1 384 134	101.9%	302 643	95.5%	19.4%
New castle	494 258	78 549	15.9%	443 802	89.8%	120 126	87.0%	(34.6%)
Polokwane	651 352	153 376	23.5%	612 615	94.1%	149 970	92.4%	2.3%
Rustenburg	1 664 710	338 171	20.3%	1 380 643	82.9%	331 410	108.7%	2.0%
Sol Plaatje	520 515	101 924	19.6%	457 268	87.8%	92 884	88.0%	9.7%
Stellenbosch	360 684	75 636	21.0%	317 597	88.1%	77 539	89.3%	(2.5%)
Steve Tshwete	440 909	89 017	20.2%	370 829	84.1%	119 491	93.2%	(25.5%)
Tlokwe	434 055	90 760	20.9%	383 507	88.4%	92 540	91.7%	(1.9%)
uMhlatuze	1 153 501	277 877	24.1%	1 173 442	101.7%	241 125	95.4%	15.2%
Total	13 846 487	3 355 918	24.2%	12 817 313	68.3%	2 727 150	67.0%	11.5%

Source: National Treasury Local Government database

Secondary cities aggregated revenue and expenditure for waste water management as at 30 June 2015

R thousands	Budget	Fourth Quarter 2014/15		Year to date: 30 June 2015		Fourth Quarter 2013/14		Q4 of 2013/14 to Q4 of 2014/15
		Actual Expenditure	4th Q as % of adjusted budget	Actual Rev	Total Rev as % of adj budget	Actual Rev	Total Rev as % of adj budget	
Waste water management revenue								
City Of Matlosana	138 692	33 594	24.2%	87 583	63.1%	25 386	81.3%	32.3%
Drakenstein	80 386	2 400	3.0%	72 103	89.7%	44 499	193.4%	(94.6%)
Emalahleni (Mp)	117 254	33 374	28.5%	119 112	101.6%	9 049	96.6%	268.8%
Emfuleni	262 315	11 821	4.5%	295 831	112.8%	63 719	97.9%	(81.4%)
George	97 857	18 147	18.5%	96 613	98.7%	3 931	94.1%	361.7%
Gov an Mbeki	89 410	21 954	24.6%	84 993	95.1%	7 458	89.8%	194.4%
Madibeng	116 635	6 900	5.9%	22 971	19.7%	13 243	141.0%	(47.9%)
Majhabeng	115 346	34 984	30.3%	140 007	121.4%	34 231	122.4%	2.2%
Mbombela	19 653	4 939	25.1%	19 125	97.3%	1 529	81.3%	222.9%
Mogale City	151 974	31 945	21.0%	156 110	102.7%	25 677	100.6%	24.4%
Msunduzi	136 170	38 572	28.3%	151 943	111.6%	45 262	102.2%	(14.8%)
New castle	169 475	52 866	31.2%	189 844	112.0%	20 879	98.9%	153.2%
Polokwane	50 000	12 545	25.1%	49 042	98.1%	14 548	72.4%	(13.8%)
Rustenburg	238 314	27 376	11.5%	127 845	53.6%	136 232	99.7%	(79.9%)
Sol Plaaĳe	69 018	16 954	24.6%	68 879	99.8%	16 104	103.4%	5.3%
Stellenbosch	75 194	16 840	22.4%	74 292	98.8%	3 887	96.9%	333.3%
Steve Tshwete	80 664	16 334	20.2%	81 629	101.2%	15 947	101.0%	2.4%
Tlokwe	50 258	12 769	25.4%	51 037	101.6%	12 034	103.1%	6.1%
uMhlathuze	169 111	45 030	26.6%	172 078	101.8%	27 984	99.0%	60.9%
Total	2 227 724	439 343	19.7%	2 061 038	92.5%	521 598	101.6%	(0.2%)
R thousands	Budget	Fourth Quarter 2014/15		Year to date: 30 June 2015		Fourth Quarter 2013/14		Q4 of 2013/14 to Q4 of 2014/15
		Actual Expenditure	4th Q as % of adjusted budget	Actual Exp	Total Exp as % of adj budget	Actual Exp	Total Exp as % of adj budget	
Waste water management expenditure								
City Of Matlosana	155 243	12 801	8.2%	39 772	25.6%	7 116	41.5%	79.9%
Drakenstein	100 789	35 995	35.7%	73 423	72.8%	17 482	77.6%	105.9%
Emalahleni (Mp)	91 776	12 764	13.9%	52 528	57.2%	13 881	54.6%	(8.0%)
Emfuleni	143 387	55 075	38.4%	140 906	98.3%	22 294	22.6%	147.0%
George	83 633	17 562	21.0%	72 047	86.1%	15 789	89.6%	11.2%
Gov an Mbeki	99 734	8 487	8.5%	34 848	34.9%	6 306	64.3%	34.6%
Madibeng	16 088	4 854	30.2%	19 255	119.7%	5 617	109.4%	(13.6%)
Majhabeng	154 125	13 261	8.6%	49 365	32.0%	12 925	34.1%	2.6%
Mbombela	62 293	26 728	42.9%	59 037	94.8%	11 469	83.5%	133.0%
Mogale City	113 328	21 145	18.7%	77 389	68.3%	24 188	72.6%	(12.6%)
Msunduzi	108 092	34 616	32.0%	140 214	129.7%	28 320	95.8%	22.2%
New castle	63 001	8 318	13.2%	28 561	45.3%	12 164	105.2%	(31.6%)
Polokwane	101 665	32 753	32.2%	80 972	79.6%	25 508	66.0%	28.4%
Rustenburg	220 631	49 561	22.5%	155 560	70.5%	83 636	147.5%	(40.7%)
Sol Plaaĳe	57 141	13 879	24.3%	52 395	91.7%	14 453	100.2%	(4.0%)
Stellenbosch	101 637	24 412	24.0%	81 504	80.2%	20 096	103.5%	21.5%
Steve Tshwete	83 415	18 000	21.6%	71 973	86.3%	17 885	89.0%	0.6%
Tlokwe	55 621	12 468	22.4%	48 103	86.5%	7 427	106.1%	67.9%
uMhlathuze	133 913	33 301	24.9%	121 946	91.1%	39 743	105.6%	(16.2%)
Total	1 945 511	435 979	22.4%	1 399 797	72.0%	386 299	70.3%	(20.4%)

Source: National Treasury Local Government database

Secondary cities aggregated revenue and expenditure for waste management as at 30 June 2015

R thousands	Budget	Fourth Quarter 2014/15		Year to date: 30 June 2015		Fourth Quarter 2013/14		Q4 of 2013/14 to Q4 of 2014/15
		Actual Expenditure	4th Q as % of adjusted budget	Actual Rev	Total Rev as % of adj budget	Actual Rev	Total Rev as % of adj budget	
Waste management revenue								
City Of Matlosana	216 575	54 014	24.9%	121 073	55.9%	15 091	83.8%	257.9%
Drakenstein	117 983	6 290	5.3%	95 776	81.2%	3 915	110.0%	60.7%
Emalahleni (Mp)	69 858	21 458	30.7%	75 227	107.7%	5 594	78.1%	283.6%
Emfuleni	172 777	67 462	39.0%	205 052	118.7%	43 120	107.4%	56.5%
George	66 198	11 660	17.6%	64 830	97.9%	288	102.0%	-
Gov an Mbeki	105 648	23 135	21.9%	95 952	90.8%	13 875	91.2%	66.7%
Madibeng	105 963	8 369	7.9%	31 099	29.3%	7 960	103.1%	5.1%
Majhabeng	64 912	21 671	33.4%	86 737	133.6%	21 761	137.4%	(0.4%)
Mbombela	69 158	26 581	38.4%	81 904	118.4%	17 500	98.1%	51.9%
Mogale City	161 263	25 782	16.0%	159 347	98.8%	24 258	100.4%	6.3%
Msunduzi	97 281	25 808	26.5%	102 601	105.5%	24 129	119.1%	7.0%
Newcastle	102 813	16 467	16.0%	94 362	91.8%	17 148	97.2%	(4.0%)
Polokwane	59 718	14 880	24.9%	58 936	98.7%	17 225	98.0%	(13.6%)
Rustenburg	153 064	24 401	15.9%	140 809	92.0%	7 351	76.1%	231.9%
Sol Plaatje	50 141	12 675	25.3%	50 796	101.3%	12 004	100.2%	5.6%
Stellenbosch	52 345	13 692	26.2%	52 131	99.6%	449	98.0%	-
Stev e Tshwete	90 210	17 972	19.9%	90 695	100.5%	16 278	100.2%	10.4%
Tlokwe	37 916	9 481	25.0%	37 868	99.9%	7 641	101.0%	24.1%
uMhlathuze	101 523	25 672	25.3%	102 555	101.0%	22 000	100.2%	16.7%
Total	1 895 343	427 469	22.6%	1 747 752	92.2%	277 587	98.7%	45.0%
R thousands	Budget	Fourth Quarter 2014/15		Year to date: 30 June 2015		Fourth Quarter 2013/14		Q4 of 2013/14 to Q4 of 2014/15
		Actual Expenditure	4th Q as % of adjusted budget	Actual Exp	Total Exp as % of adj budget	Actual Exp	Total Exp as % of adj budget	
Waste management expenditure								
City Of Matlosana	102 777	12 812	12.5%	46 942	45.7%	(3 952)	28.0%	(424.2%)
Drakenstein	155 966	93 843	60.2%	142 236	91.2%	11 644	61.6%	705.9%
Emalahleni (Mp)	77 330	15 841	20.5%	62 379	80.7%	18 009	86.6%	(12.0%)
Emfuleni	127 120	24 509	19.3%	88 017	69.2%	22 016	51.2%	11.3%
George	51 733	10 769	20.8%	44 699	86.4%	11 479	90.9%	(6.2%)
Gov an Mbeki	87 783	14 590	16.6%	56 560	64.4%	10 995	70.8%	32.7%
Madibeng	66 989	16 676	24.9%	71 811	107.2%	21 107	114.1%	(21.0%)
Majhabeng	103 284	18 947	18.3%	64 724	62.7%	18 091	78.8%	4.7%
Mbombela	146 020	49 426	33.8%	154 390	105.7%	37 347	97.1%	32.3%
Mogale City	142 977	37 610	26.3%	124 971	87.4%	37 794	95.7%	(0.5%)
Msunduzi	111 121	28 290	25.5%	99 383	89.4%	23 565	84.5%	20.0%
Newcastle	93 519	15 323	16.4%	59 151	63.3%	21 941	95.8%	(30.2%)
Polokwane	60 416	13 957	23.1%	54 191	89.7%	10 649	81.2%	31.1%
Rustenburg	103 533	29 855	28.8%	102 124	98.6%	13 482	41.7%	121.4%
Sol Plaatje	49 641	12 074	24.3%	46 958	94.6%	10 344	98.2%	16.7%
Stellenbosch	55 912	11 256	20.1%	36 663	65.6%	12 434	80.0%	(9.5%)
Stev e Tshwete	87 186	20 624	23.7%	83 913	96.2%	21 091	95.2%	(2.2%)
Tlokwe	39 510	10 201	25.8%	38 000	96.2%	12 175	96.1%	(16.2%)
uMhlathuze	96 344	24 213	25.1%	94 221	97.8%	22 955	96.5%	5.5%
Total	1 759 159	460 813	26.2%	1 471 332	83.6%	333 164	76.6%	6.8%

Source: National Treasury Local Government database

9. Aggregated municipal debtors age analysis

Aggregated Debtors Age Analysis as at 30 June 2015

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 963 211	9.5%	1 178 607	3.8%	1 036 914	3.3%	25 861 034	83.3%	31 039 767	29.1%	353 573	1.1%	2 812 673	9.1%
Trade and Other Receivables from Exchange Transactions - Electricity	4 849 435	29.6%	1 024 980	6.3%	731 961	4.5%	9 784 543	59.7%	16 390 918	15.4%	124 442	0.8%	1 126 051	6.9%
Receivables from Non-exchange Transactions - Property Rates	3 074 988	13.4%	761 385	3.3%	612 432	2.7%	18 452 538	80.6%	22 901 343	21.5%	235 590	1.0%	2 441 077	10.7%
Receivables from Exchange Transactions - Waste Water Management	1 208 868	10.5%	421 839	3.7%	337 768	2.9%	9 573 496	82.9%	11 541 970	10.8%	93 131	0.8%	800 050	6.9%
Receivables from Exchange Transactions - Waste Management	628 809	8.3%	252 387	3.3%	242 047	3.2%	6 485 616	85.2%	7 608 859	7.1%	118 978	1.6%	485 848	6.4%
Receivables from Exchange Transactions - Property Rental Debtors	29 909	2.8%	18 425	1.7%	71 876	6.6%	964 496	88.9%	1 084 705	1.0%	6 514	0.6%	155 877	14.4%
Interest on Arrear Debtor Accounts	184 935	2.0%	275 037	3.0%	259 313	2.8%	8 400 580	92.1%	9 119 865	8.6%	193 577	2.1%	833 864	9.1%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	257	-	-	-
Other	294 223	4.3%	198 585	2.9%	127 367	1.9%	6 244 181	91.0%	6 864 356	6.4%	228 841	3.3%	376 082	5.5%
Total	13 234 377	12.4%	4 131 244	3.9%	3 419 678	3.2%	85 766 484	80.5%	106 551 784	100.0%	1 354 902	1.3%	9 031 522	8.5%
Debtors Age Analysis By Customer Group														
Organs of State	684 716	14.3%	160 579	3.4%	185 068	3.9%	3 751 203	78.5%	4 781 566	4.5%	27 214	0.6%	349 738	7.3%
Commercial	5 455 125	23.5%	1 245 799	5.4%	944 924	4.1%	15 575 267	67.1%	23 221 114	21.8%	139 682	0.6%	1 800 160	7.8%
Households	6 195 440	9.1%	2 397 349	3.5%	1 952 262	2.9%	57 640 111	84.5%	68 185 162	64.0%	1 076 493	1.6%	6 493 758	9.5%
Other	899 097	8.7%	327 517	3.2%	337 425	3.3%	8 799 903	84.9%	10 363 942	9.7%	111 513	1.1%	387 865	3.7%
Total	13 234 377	12.4%	4 131 244	3.9%	3 419 678	3.2%	85 766 484	80.5%	106 551 784	100.0%	1 354 902	1.3%	9 031 522	8.5%
Per Province														
Eastern Cape	893 756	12.0%	370 853	5.0%	262 268	3.5%	5 938 513	79.5%	7 465 390	7.0%	682 595	9.1%	1 687 203	22.6%
Free State	717 489	6.8%	398 523	3.8%	376 213	3.6%	9 060 465	85.9%	10 552 690	9.9%	16 293	0.2%	2 248 170	21.3%
Gauteng	6 310 940	13.6%	1 698 231	3.7%	1 358 190	2.9%	36 946 649	79.8%	46 314 011	43.5%	550 426	1.2%	816 452	1.8%
Kwazulu-Natal	1 618 270	12.3%	603 022	4.6%	458 512	3.5%	10 507 502	79.7%	13 187 307	12.4%	29 085	0.2%	3 388 585	25.7%
Limpopo	212 682	6.4%	140 741	4.2%	164 259	4.9%	2 831 379	84.5%	3 349 062	3.1%	-	-	8 297	0.2%
Mpumalanga	516 355	8.3%	200 285	3.2%	191 590	3.1%	5 303 752	85.4%	6 211 982	5.8%	-	-	-	-
North West	740 057	8.7%	319 322	3.8%	271 398	3.2%	7 175 964	84.4%	8 506 741	8.0%	68	0.0%	-	-
Northern Cape	201 720	7.2%	86 351	3.1%	102 129	3.7%	2 397 744	86.0%	2 787 945	2.6%	5	0.0%	689 065	24.7%
Western Cape	2 023 107	24.7%	313 916	3.8%	235 118	2.9%	5 604 514	68.5%	8 176 656	7.7%	76 428	0.9%	193 749	2.4%
Total	13 234 377	12.4%	4 131 244	3.9%	3 419 678	3.2%	85 766 484	80.5%	106 551 784	100.0%	1 354 902	1.3%	9 031 522	8.5%

Source: National Treasury Local Government database

10. Debtors' age analysis for the metros

Metros Debtors Age Analysis as at 30 June 2015

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
4th Quarter Ended 30 June 2015														
Buffalo City	213 751	16.8%	69 937	5.5%	46 182	3.6%	941 300	74.0%	1 271 170	2.2%	-	-	-	-
Cape Town	1 399 666	23.1%	217 487	3.6%	169 145	2.8%	4 269 250	70.5%	6 055 547	10.3%	-	-	-	-
Ekurhuleni Metro	1 449 662	12.0%	453 990	3.8%	360 446	3.0%	9 811 683	81.3%	12 075 781	20.6%	-	-	-	-
eThekwini	760 750	12.8%	270 610	4.5%	177 565	3.0%	4 743 317	79.7%	5 952 242	10.2%	(1 586)	(0.0%)	2 739 222	46.0%
City Of														
Johannesburg	2 646 842	13.1%	780 199	3.9%	648 859	3.2%	16 132 012	79.8%	20 207 912	34.5%	-	-	-	-
Mangaung	328 565	9.3%	149 574	4.2%	179 092	5.1%	2 862 397	81.3%	3 519 629	6.0%	-	-	1 940 717	55.1%
Nelson Mandela														
Bay	433 750	16.5%	161 630	6.2%	113 165	4.3%	1 916 842	73.0%	2 625 387	4.5%	283 506	10.8%	1 610 798	61.4%
City Of Tshwane	1 422 970	20.8%	203 354	3.0%	183 907	2.7%	5 027 364	73.5%	6 837 596	11.7%	550 426	8.0%	-	-
Total	8 655 957	14.8%	2 306 781	3.9%	1 878 361	3.2%	45 704 165	78.1%	58 545 265	100.0%	832 346	1.4%	6 290 737	10.7%
4th Quarter Ended 30 June 2014														
Buffalo City	194 402	17.6%	51 323	4.6%	36 295	3.3%	824 930	74.5%	1 106 950	2.1%	-	-	-	-
Cape Town	1 457 290	22.6%	186 646	2.9%	172 159	2.7%	4 643 011	71.9%	6 459 106	12.2%	-	-	-	-
Ekurhuleni Metro	1 269 372	11.8%	439 829	4.1%	352 050	3.3%	8 675 013	80.8%	10 736 264	20.3%	-	-	-	-
eThekwini	720 064	13.6%	294 932	5.6%	206 506	3.9%	4 071 961	76.9%	5 293 463	10.0%	514 782	9.7%	2 436 052	46.0%
City Of														
Johannesburg	3 269 533	18.8%	144 164	0.8%	551 347	3.2%	13 421 777	77.2%	17 386 821	32.9%	-	-	-	-
Mangaung	305 177	10.6%	154 652	5.3%	139 024	4.8%	2 293 559	79.3%	2 892 411	5.5%	175 915	6.1%	1 403 732	48.5%
Nelson Mandela														
Bay	411 353	17.3%	154 524	6.5%	91 843	3.9%	1 718 821	72.3%	2 376 541	4.5%	175 124	7.4%	1 598 040	67.2%
City Of Tshwane	1 505 024	22.7%	220 844	3.3%	192 433	2.9%	4 709 308	71.1%	6 627 609	12.5%	106 385	1.6%	-	-
Total	9 132 214	17.3%	1 646 913	3.1%	1 741 658	3.3%	40 358 381	76.3%	52 879 166	100.0%	972 205	1.8%	5 437 823	10.3%
Movement between 30 June 2014 and 30 June 2015														
Buffalo City	19 350		18 614		9 886		116 370		164 220					
Cape Town	(57 624)		30 841		(3 014)		(373 761)		(403 559)					
Ekurhuleni Metro	180 290		14 161		8 397		1 136 670		1 339 517					
eThekwini	40 686		(24 322)		(28 941)		671 356		658 779					
City Of														
Johannesburg	(622 691)		636 035		97 511		2 710 235		2 821 091					
Mangaung	23 389		(5 077)		40 068		568 838		627 218					
Nelson Mandela														
Bay	22 397		7 105		21 322		198 021		248 846					
City Of Tshwane	(82 054)		(17 489)		(8 526)		318 056		209 987					
Total	(476 257)		659 868		136 704		5 345 785		5 666 099					
Growth rate 30 June 2014 to 30 June 2015														
Buffalo City	10.0%		36.3%		27.2%		14.1%		14.8%					
Cape Town	(4.0%)		16.5%		(1.8%)		(8.0%)		(6.2%)					
Ekurhuleni Metro	14.2%		3.2%		2.4%		13.1%		12.5%					
eThekwini	5.7%		(8.2%)		(14.0%)		16.5%		12.4%					
City Of														
Johannesburg	(19.0%)		441.2%		17.7%		20.2%		16.2%					
Mangaung	7.7%		(3.3%)		28.8%		24.8%		21.7%					
Nelson Mandela														
Bay	5.4%		4.6%		23.2%		11.5%		10.5%					
City Of Tshwane	(5.5%)		(7.9%)		(4.4%)		6.8%		3.2%					
Total	(5.2%)		40.1%		7.8%		13.2%		10.7%					

Metros Debtors Age Analysis By Customer Group as at 30 June 2015

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Organs of State	243 303	14.3%	34 171	2.0%	76 973	4.5%	1 347 353	79.2%	1 701 800	2.9%	69	0.0%	1 111 870	6.6%
Commercial	4 171 964	23.9%	815 596	4.7%	700 928	4.0%	11 735 969	67.4%	17 424 457	29.8%	28 779	0.2%	1 188 827	6.8%
Households	4 093 004	10.9%	1 437 017	3.8%	1 076 302	2.9%	31 089 187	82.5%	37 695 509	64.4%	783 138	2.1%	4 919 839	13.1%
Other	147 687	8.6%	19 998	1.2%	24 158	1.4%	1 531 656	88.9%	1 723 499	2.9%	20 360	1.2%	70 200	4.1%
Total	8 655 957	14.8%	2 306 781	3.9%	1 878 361	3.2%	45 704 165	78.1%	58 545 265	100.0%	832 346	1.4%	6 290 737	10.7%

Source: National Treasury Local Government database

11. Debtors' age analysis for secondary cities

Secondary cities Debtors Age Analysis as at 30 June 2015

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts		Impairment -Bad Debts	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Written Off to Debtors	%	to Council Policy	%
City Of Matlosana	112 940	7.9%	52 925	3.7%	42 519	3.0%	1 225 987	85.5%	1 434 371	6.8%	-	-	-	-
Drakenstein	85 209	31.2%	14 876	5.4%	10 207	3.7%	163 040	59.6%	273 332	1.3%	-	-	-	-
Emalahleni (Mp)	154 902	9.4%	70 272	4.3%	53 585	3.2%	1 371 450	83.1%	1 650 209	7.9%	-	-	-	-
Emfuleni	357 572	7.7%	130 067	2.8%	107 941	2.3%	4 041 776	87.2%	4 637 356	22.1%	-	-	-	-
George	59 796	36.5%	6 957	4.2%	5 822	3.6%	91 409	55.7%	163 984	0.8%	17 316	10.6%	-	-
Govan Mbeki	36 597	4.2%	21 734	2.5%	15 771	1.8%	799 670	91.5%	873 773	4.2%	-	-	-	-
Madibeng	79 200	6.8%	55 200	4.7%	53 355	4.6%	976 239	83.9%	1 163 994	5.6%	-	-	-	-
Majhabeng	111 341	6.6%	79 393	4.7%	53 180	3.2%	1 439 312	85.5%	1 683 226	8.0%	-	-	-	-
Mbombela	76 433	45.8%	3 856	2.3%	22 682	13.6%	64 053	38.3%	167 024	0.8%	-	-	-	-
Mogale City	257 237	27.1%	8 055	0.8%	6 709	0.7%	677 348	71.3%	949 348	4.5%	-	-	-	-
Msunduzi	280 203	15.0%	156 369	8.4%	71 977	3.9%	1 353 713	72.7%	1 862 262	8.9%	-	-	602 904	32.4%
New castle	51 210	4.8%	26 642	2.5%	22 554	2.1%	965 741	90.6%	1 066 147	5.1%	-	-	-	-
Polokwane	(15 915)	(2.6%)	36 744	5.9%	33 919	5.4%	567 709	91.2%	622 458	3.0%	-	-	-	-
Rustenburg	243 535	9.8%	122 914	5.0%	77 321	3.1%	2 032 430	82.1%	2 476 199	11.8%	-	-	-	-
Sol Plaatje	102 041	8.4%	42 718	3.5%	33 717	2.8%	1 033 237	85.3%	1 211 714	5.8%	-	-	561 605	46.3%
Stellenbosch	49 953	30.3%	4 225	2.6%	5 009	3.0%	105 680	64.1%	164 867	0.8%	-	-	-	-
Steve Tshwete	49 699	59.3%	4 558	5.4%	2 693	3.2%	26 873	32.1%	83 823	0.4%	-	-	-	-
Tlokwe	57 655	43.9%	4 897	3.7%	3 975	3.0%	64 954	49.4%	131 481	0.6%	-	-	-	-
uMhlatuze	219 003	66.4%	8 570	2.6%	5 015	1.5%	97 275	29.5%	329 863	1.6%	-	-	-	-
Total	2 368 611	11.3%	850 974	4.1%	627 953	3.0%	17 097 895	81.6%	20 945 432	100.0%	17 316	0.1%	1 164 509	5.6%

Secondary cities Debtors Age Analysis By Customer Group as at 4th Quarter Ended 30 June 2015

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts		Impairment -Bad Debts	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Organs of State	122 477	11.7%	46 738	4.5%	31 865	3.1%	842 392	80.7%	1 043 473	5.0%	-	-	209 771	20.1%
Commercial	728 156	27.8%	202 429	7.7%	115 389	4.4%	1 577 615	60.1%	2 623 589	12.5%	370	0.0%	171 675	6.5%
Households	1 048 549	8.4%	420 526	3.4%	356 849	2.9%	10 660 855	85.4%	12 486 778	59.6%	16 752	0.1%	697 052	5.6%
Other	469 429	9.8%	181 281	3.8%	123 850	2.6%	4 017 032	83.8%	4 791 592	22.9%	195	0.0%	86 012	1.8%
Total	2 368 611	11.3%	850 974	4.1%	627 953	3.0%	17 097 895	81.6%	20 945 432	100.0%	17 316	0.1%	1 164 509	5.6%

Source: National Treasury Local Government database

12. Collection rates

National collection rate as at 30 June 2015

R thousands	Main appropriation	Adjusted Budget	First Quarter	Second Quarter	Third Quarter	Fourth Quarter	Year to date:
			2014/15 Actual	2014/15 Actual	2014/15 Actual	2014/15 Actual	30 June 2015 Actual
Collection Rate	90.7%	90.9%	88.8%	95.1%	90.0%	91.8%	91.3%
Property rates	91.2%	95.0%	76.2%	104.5%	93.1%	98.3%	91.8%
Service charges - Total	91.3%	90.3%	93.7%	93.3%	90.4%	89.5%	91.7%
Service charges - electricity revenue	92.9%	92.5%	95.6%	95.0%	101.6%	91.7%	95.9%
Service charges - water revenue	86.8%	86.2%	91.9%	85.2%	75.6%	85.3%	84.3%
Service charges - sanitation revenue	86.0%	85.6%	82.0%	83.9%	72.6%	85.6%	80.9%
Service charges - refuse revenue	89.7%	83.5%	77.6%	79.4%	74.2%	75.2%	76.6%
Service charges - other	129.3%	108.9%	191.4%	335.7%	(14.0%)	150.7%	162.3%
Interest earned - outstanding debtors	56.2%	59.8%	84.8%	56.6%	38.4%	103.3%	70.5%

Source: National Treasury Local Government database

Metro collection rate as at 30 June 2015

R thousands	Main appropriation	Adjusted Budget	First Quarter	Second Quarter	Third Quarter	Fourth Quarter	Year to date:
			2014/15 Actual	2014/15 Actual	2014/15 Actual	2014/15 Actual	30 June 2015 Actual
Collection Rate	92.9%	93.9%	94.4%	94.8%	91.0%	94.5%	93.7%
Property rates	91.5%	94.6%	91.3%	94.5%	90.3%	98.4%	93.5%
Service charges - Total	93.8%	94.1%	95.0%	95.3%	92.6%	91.8%	93.7%
Service charges - electricity revenue	95.3%	95.9%	95.3%	95.5%	106.3%	92.4%	97.2%
Service charges - water revenue	89.4%	90.2%	94.0%	89.4%	76.9%	94.2%	88.5%
Service charges - sanitation revenue	86.7%	89.2%	92.9%	87.5%	76.4%	89.9%	86.4%
Service charges - refuse revenue	91.5%	85.1%	87.5%	81.8%	76.2%	79.0%	81.1%
Service charges - other	138.9%	134.7%	145.8%	331.4%	(147.0%)	99.8%	108.5%
Interest earned - outstanding debtors	59.1%	54.0%	118.2%	66.2%	21.6%	175.6%	94.7%

Source: National Treasury Local Government database

Secondary cities collection rate as at 30 June 2015

	Main appropriation	Adjusted Budget	First Quarter 2014/15 Actual	Second Quarter 2014/15 Actual	Third Quarter 2014/15 Actual	Fourth Quarter 2014/15 Actual	Year to date: 30 June 2015 Actual
R thousands							
Collection Rate	86.9%	86.5%	98.7%	95.3%	90.3%	84.8%	92.4%
Property rates	90.3%	89.8%	87.3%	122.3%	110.5%	103.9%	103.9%
Service charges - Total	86.8%	85.8%	102.5%	90.1%	86.2%	80.8%	90.1%
Service charges - electricity revenue	86.1%	85.7%	107.6%	94.9%	90.7%	84.1%	94.6%
Service charges - water revenue	88.0%	85.0%	95.6%	72.8%	68.9%	61.8%	73.7%
Service charges - sanitation revenue	87.4%	84.4%	75.7%	77.2%	65.1%	83.5%	75.0%
Service charges - refuse revenue	87.7%	81.1%	63.6%	75.3%	68.5%	63.7%	67.2%
Service charges - other	100.6%	267.0%	2008.5%	1141.9%	2288.1%	2019.1%	1817.8%
Interest earned - outstanding debtors	60.1%	81.9%	93.0%	64.3%	70.9%	73.7%	75.2%

Source: National Treasury Local Government database

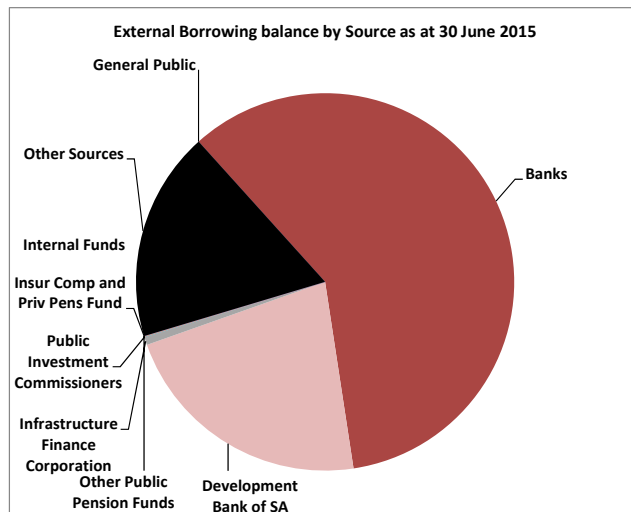
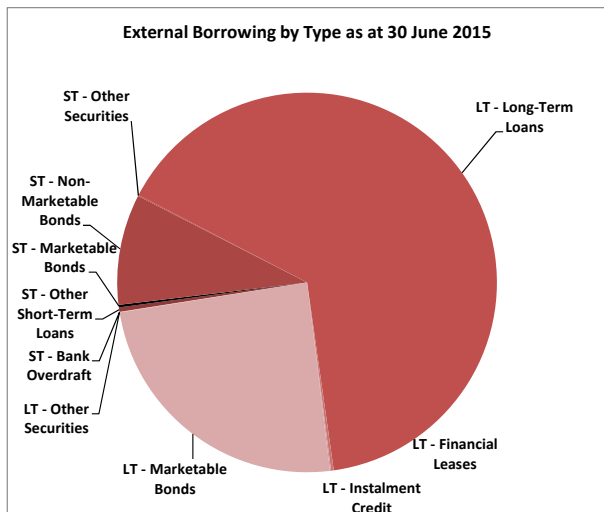
13. Aggregated municipal creditors age analysis

Creditors Age Analysis as at 30 June 2015

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Bulk Electricity	5 409 269	54.9%	316 935	3.2%	353 221	3.6%	3 773 402	38.3%	9 852 826	30.3%
Bulk Water	1 110 358	27.0%	137 304	3.3%	79 763	1.9%	2 783 865	67.7%	4 111 290	12.6%
PAYE deductions	271 248	87.4%	4 097	1.3%	4 717	1.5%	30 320	9.8%	310 382	1.0%
VAT (output less input)	(18 724)	49.0%	(906)	2.4%	751	(2.0%)	(19 363)	50.6%	(38 242)	(0.1%)
Pensions / Retirement	278 041	85.4%	1 593	0.5%	1 569	0.5%	44 340	13.6%	325 544	1.0%
Loan repayments	340 275	14.8%	52 737	2.3%	271 493	11.8%	1 635 223	71.1%	2 299 728	7.1%
Trade Creditors	7 341 456	79.1%	492 028	5.3%	266 507	2.9%	1 178 243	12.7%	9 278 233	28.5%
Auditor-General	7 398	3.5%	12 520	5.8%	11 736	5.5%	182 361	85.2%	214 015	0.7%
Other	4 947 055	80.1%	200 671	3.2%	248 715	4.0%	782 288	12.7%	6 178 729	19.0%
Total	19 686 377	60.5%	1 216 978	3.7%	1 238 472	3.8%	10 390 679	31.9%	32 532 505	100.0%
Per Province										
Eastern Cape	846 553	57.7%	94 939	6.5%	55 906	3.8%	468 844	32.0%	1 466 243	4.5%
Free State	712 127	15.9%	165 903	3.7%	213 059	4.8%	3 394 078	75.7%	4 485 167	13.8%
Gauteng	12 704 226	95.7%	320 874	2.4%	95 079	0.7%	155 013	1.2%	13 275 192	40.8%
Kwazulu-Natal	2 787 857	53.7%	129 347	2.5%	354 702	6.8%	1 924 368	37.0%	5 196 275	16.0%
Limpopo	357 609	32.8%	88 712	8.1%	70 837	6.5%	574 657	52.6%	1 091 814	3.4%
Mpumalanga	810 600	22.5%	232 004	6.4%	219 073	6.1%	2 341 389	65.0%	3 603 067	11.1%
North West	236 875	13.3%	152 341	8.6%	208 359	11.7%	1 182 855	66.4%	1 780 431	5.5%
Northern Cape	169 299	31.2%	19 500	3.6%	18 148	3.3%	334 911	61.8%	541 857	1.7%
Western Cape	1 061 232	97.1%	13 358	1.2%	3 308	0.3%	14 563	1.3%	1 092 460	3.4%
Total	19 686 377	60.5%	1 216 978	3.7%	1 238 472	3.8%	10 390 679	31.9%	32 532 505	100.0%

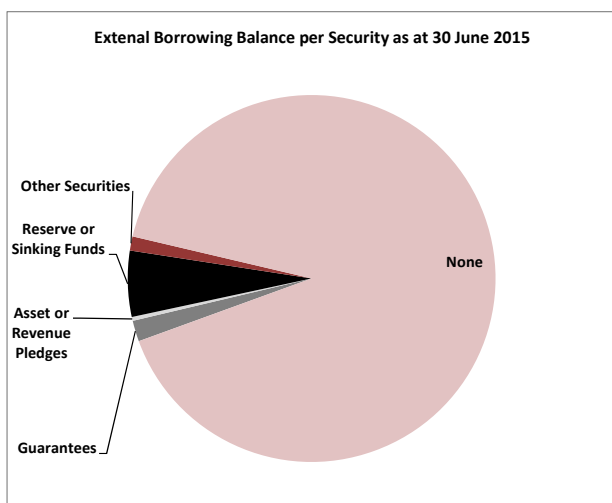
Source: National Treasury Local Government database

14. Borrowing instruments

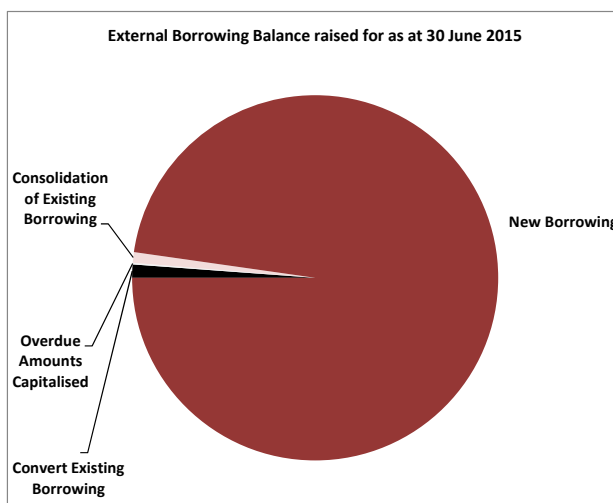


Type	Balance (R'000)
ST - Bank Overdraft	10 959
ST - Other Short-Term Loans	182 949
ST - Marketable Bonds	108 840
ST - Non-Marketable Bonds	4 591 000
ST - Other Securities	43 275
LT - Long-Term Loans	31 785 293
LT - Instalment Credit	112 617
LT - Financial Leases	43 462
LT - Marketable Bonds	11 909 000
LT - Non-Marketable Bonds	
LT - Other Securities	8 667
TOTAL	48 796 062

Source	Balance (R'000)
General Public	1 328
Banks	28 917 510
Development Bank of SA	10 723 684
Infrastructure Finance Corporation	325 687
Public Investment Commissioners	22 275
Insur Comp and Priv Pens Fund	32 487
Municipal Pension Funds	
Other Public Pension Funds	28
Unit Trusts	
Internal Funds	96
Other Sources	8 772 967
TOTAL	48 796 062

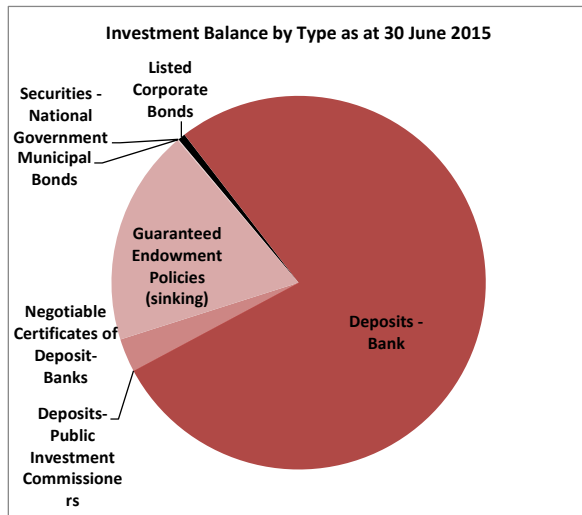


Security	Balance R'000
Guarantees	902 007
Asset or Revenue Pledges	166 886
Bond Insurance	
Reserve or Sinking Funds	2 833 040
Other Securities	612 591
None	44 281 538
Total Borrowing	48 796 062

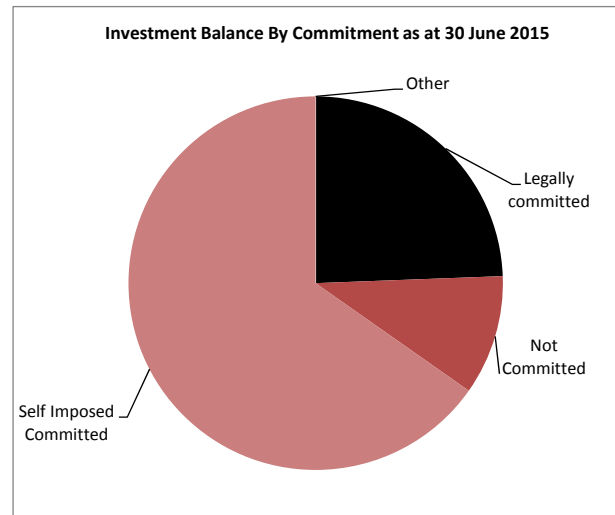


Raised for	Balance R'000
Convert Existing Borrowing	573 576
Overdue Amounts Capitalised	65 818
Consolidation of Existing Borrowing	462 739
New Borrowing	47 693 929
Bridging Finance	
Total Borrowing	48 796 062

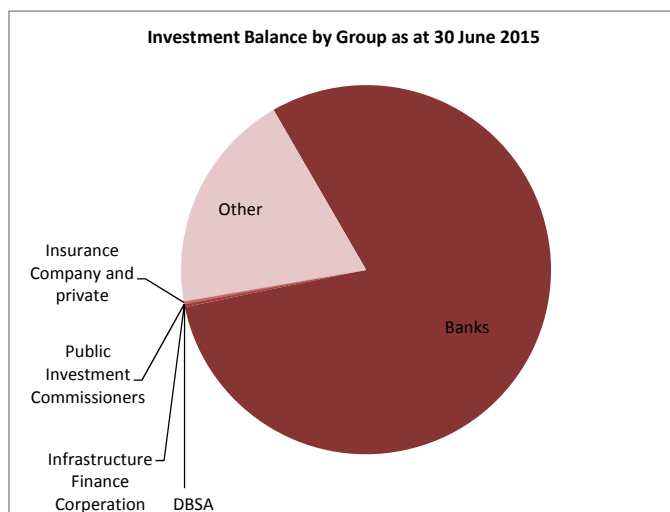
15. Investment instruments



Type	Balance (R'000)
Securities - National Government	4 882
Listed Corporate Bonds	130 579
Deposits - Bank	15 830 922
Deposits - Public Investment Commissioners	190
Negotiable Certificates of Deposit-Banks	590 740
Guaranteed Endowment Policies (sinking)	3 823 740
Municipal Bonds	12 929
TOTAL	20 393 982



Committed	Balance (R'000)
Legally committed	4 976 676
Not Committed	2 113 293
Self Imposed Committed	13 304 013
Other	-
Total	20 393 982



Group	Balance (R'000)
Banks	16 331 818
DBSA	49 809
Infrastructure Finance Corporation	7 190
Public Investment Commissioners	190
Insurance Company and private	50 020
Municipal Pension funds	-
General Public	-
Other	3 954 955
Total	20 393 982

16. Summary of over and under spending for 2014/15

Over and under spending of total expenditure as at 30 June 2015 (Preliminary results)

R thousands	Code	Main appropriation	Adjusted Budget	Year to date: 30 June 2015	Total Expenditure as % of main appropriation	Total Expenditure as % of adjusted budget	(Over)	Under	(Over) as % of adjusted budget	Under as % of adjusted budget
Summary per Province										
Eastern Cape	EC	31 944 890	33 666 548	28 494 237	89.2%	84.6%	(674 921)	5 847 232	(2.0%)	17.4%
Free State	FS	17 816 741	17 897 577	14 281 424	80.2%	79.8%	(75 980)	3 692 133	(0.4%)	20.6%
Gauteng	GT	119 421 157	123 314 471	114 531 857	95.9%	92.9%	(163 437)	8 946 051	(0.1%)	7.3%
Kwazulu-Natal	KZ	59 559 851	61 117 796	56 444 715	94.8%	92.4%	(465 104)	5 138 184	(0.8%)	8.4%
Limpopo	LP	17 720 376	18 679 327	13 344 966	75.3%	71.4%	(4 064)	5 338 425	(0.0%)	28.6%
Mpumalanga	MP	16 592 424	16 460 527	13 207 564	79.6%	80.2%	(230 552)	3 483 515	(1.4%)	21.2%
North West	NW	16 597 003	17 288 251	14 710 116	88.6%	85.1%	(281 888)	2 860 023	(1.6%)	16.5%
Northern Cape	NC	7 068 202	7 134 324	5 733 171	81.1%	80.4%	(17 640)	1 418 793	(0.2%)	19.9%
Western Cape	WC	50 127 770	51 772 856	45 014 579	89.8%	86.9%	(988)	6 759 265	(0.0%)	13.1%
Total National		336 848 414	347 331 676	305 762 629	90.8%	88.0%	(1 914 574)	43 483 621	(0.6%)	12.5%
Net							41 569 047			

Source: National Treasury Local Government database

Analysis of over and under spending of expenditure for 2011/12 to 2014/15

R thousands	2011/12			2012/13			2013/14			2014/15		
	(Over)	Under	Nett	(Over)	Under	Nett	(Over)	Under	Nett	(Over)	Under	Nett
Total	(5 661 312)	33 398 558	27 737 246	(2 766 488)	37 965 557	35 199 069	(4 335 702)	38 126 933	33 791 231	(1 914 574)	43 483 621	41 569 047
Capital	(2 222 321)	14 802 224	12 579 903	(735 572)	13 419 785	12 684 213	(873 683)	14 808 133	13 934 450	(1 233 022)	13 709 253	12 476 230
Operating	(5 558 535)	20 715 877	15 157 343	(3 125 718)	25 640 574	22 514 856	(4 532 544)	24 389 325	19 856 781	(1 993 402)	31 086 219	29 092 817
Conditional grants	(774 415)	5 096 125	4 321 710	(456 744)	3 985 316	3 528 572	(822 953)	3 294 776	2 471 823	(927 913)	3 591 465	2 663 552

Source: National Treasury Local Government database

Percentage over and under spending of expenditure for 2011/12 to 2014/15

Percentage	2011/12		2012/13		2013/14		2014/15	
	(Over)	Under	(Over)	Under	(Over)	Under	(Over)	Under
Total	(2.3%)	13.3%	(1.0%)	13.2%	(1.4%)	12.1%	(.6%)	12.5%
Capital	(4.9%)	32.3%	(1.4%)	24.7%	(1.4%)	23.9%	(1.9%)	20.9%
Operating	(2.7%)	10.1%	(1.3%)	11.0%	(1.8%)	9.6%	(.7%)	11.0%
Conditional grants	3.9%	25.4%	2.0%	17.4%	3.3%	13.1%	3.6%	14.1%

Source: National Treasury Local Government database

Over and under spending of conditional grants adjusted allocations for the 4th quarter ended 30 June 2015 (Preliminary results)

R thousands	Main allocation	Transferred to municipalities for direct grants	Year to date: 30 June 2015	Total Expenditure as % of main allocation	Total Expenditure as % of revised allocation	(Over)	Under	(Over) spending as % of adjusted budget	Under spending as % of adjusted budget
Summary per Province									
Eastern Cape	5 738 778	4 098 050	3 944 804	68.7%	96.3%	(154 361)	307 607	3.8%	7.5%
Free State	1 486 718	1 098 475	1 049 284	70.6%	95.5%	(32 881)	82 073	3.0%	7.5%
Gauteng	3 941 702	3 500 941	3 570 434	90.6%	102.0%	(239 806)	170 313	6.8%	4.9%
Kwazulu-Natal	7 122 804	5 387 808	4 766 376	66.9%	88.5%	(219 153)	840 585	4.1%	15.6%
Limpopo	5 271 079	3 520 176	2 875 151	54.5%	81.7%	(128 037)	773 062	3.6%	22.0%
Mpumalanga	2 834 619	2 286 604	2 024 264	71.4%	88.5%	(29 836)	292 176	1.3%	12.8%
North West	3 168 776	2 501 981	2 040 564	64.4%	81.6%	(47 751)	509 168	1.9%	20.4%
Northern Cape	1 038 751	715 734	692 812	66.7%	96.8%	(36 289)	59 211	5.1%	8.3%
Western Cape	2 669 933	2 397 011	1 879 538	70.4%	78.4%	(39 798)	557 271	1.7%	23.2%
Total	33 273 160	25 506 780	22 843 227	68.7%	89.6%	(927 913)	3 591 465	3.6%	14.1%
Net						2 663 553			

Source: National Treasury Local Government Database

17. Conditional grants transfers, payments and expenditure as at 30 June 2015

4th Quarter Ended 30 June 2015

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

AGGREGATED INFORMATION FOR ALL MUNICIPALITIES

	Division of revenue Act No. 10 of 2014	Adjustment (Mid year)	Other Adjustments	Total Available 2014/15	Year to date		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		YTD Expenditure		% Changes from 3rd to 4th Q		% Changes for the 4th Q		Approved Roll Over	
					Approved payment schedule	Transferred to municipalities for direct grants	Actual expenditure National Department by 30 September 2014	Actual expenditure by municipalities by 30 September 2014	Actual expenditure National Department by 31 December 2014	Actual expenditure by municipalities by 31 December 2014	Actual expenditure National Department by 31 March 2015	Actual expenditure by municipalities by 31 March 2015	Actual expenditure National Department by 30 June 2015	Actual expenditure by municipalities by 30 June 2015	Actual expenditure National Department	Actual expenditure by municipalities	Actual expenditure National Department	Actual expenditure by municipalities	Exp as % of Allocation National Department	Exp as % of Allocation by municipalities	Total Available 2014/15	YTD expenditure by municipalities
R thousands																						
National Treasury (Vote 10)																						
Local Government Financial Management Grant	449,138	-	-	449,138	449,138	449,138	104,363	103,344	106,314	103,874	86,839	88,802	126,646	125,544	424,162	421,564	45.8%	41.4%	94.4%	93.9%	6,602	3,126
Infrastructure Skills Development Grant	104,425	-	-	104,425	104,425	104,425	35,104	23,801	28,519	26,622	20,669	34,972	15,286	17,551	99,578	102,946	(26.0%)	(49.8%)	95.4%	98.6%	6,359	3,053
Neighbourhood Development Partnership (Schedule 5B)	591,179	-	-	591,179	591,179	590,390	140,850	82,101	67,323	144,000	180,917	98,925	42,227	103,564	431,317	428,591	(76.7%)	4.7%	73.0%	72.5%	34,809	16,579
Neighbourhood Development Partnership (Schedule 6B)	58,300	-	-	58,300	58,300	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sub-Total Vote	1,203,042	-	-	1,203,042	1,203,042	1,143,953	280,317	209,247	202,156	274,496	288,425	222,699	184,159	246,659	955,057	953,101	(36.2%)	10.8%	83.4%	83.3%	47,770	22,758
Cooperative Governance (Vote 3)																						
Municipal Systems Improvement Grant	252,152	-	-	252,152	252,152	252,152	12,325	43,569	32,598	50,517	19,521	53,055	39,276	94,725	103,720	241,866	101.2%	78.5%	41.1%	95.9%	7,914	2,073
Municipal Disaster Grant	10,867	24,665	-	35,532	35,532	35,532	777	-	5,381	-	23,364	15,524	19,687	15,524	49,209	51,811	(15.7%)	43.7%	138.5%	138.5%	2,781	1,070
Municipal Disaster Recovery Grant	37,302	156,951	-	194,253	194,254	193,554	-	-	674	-	25,612	7,074	7,518	7,074	33,803	33,803	(70.6%)	3.6%	17.4%	-	329	-
Municipal Demarcation Transition Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sub-Total Vote	300,321	181,616	-	481,937	481,938	481,238	12,325	44,347	32,598	56,572	19,521	102,031	61,874	121,929	126,318	324,878	217.0%	19.5%	26.2%	67.4%	11,024	3,143
Transport (Vote 37)																						
Public Transport Infrastructure and Systems Grant	4,968,029	(289,997)	-	4,678,032	4,678,032	4,678,032	635,326	624,715	652,667	975,275	237,284	679,445	1,585,430	1,737,769	3,110,707	4,017,204	568.2%	155.8%	66.5%	85.9%	1,734,484	1,007,457
Public Transport Network Operations Grant	902,817	289,997	-	1,192,814	1,192,814	1,192,814	125,533	107,604	153,603	183,406	60,505	228,203	612,207	478,460	951,848	997,674	911.8%	109.7%	79.8%	83.6%	157,120	155,993
Public Transport Network Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rural Road Assets Management Systems Grant	75,223	-	-	75,223	75,223	75,223	4,122	6,970	21,229	16,937	9,318	14,607	27,241	31,373	61,910	69,887	192.3%	114.8%	82.3%	92.9%	26,457	15,428
Sub-Total Vote	5,946,069	-	-	5,946,069	5,946,069	5,946,069	764,981	739,290	827,499	1,175,618	307,107	922,255	2,224,878	2,247,602	4,124,465	5,084,765	624.5%	143.7%	69.4%	85.5%	1,918,061	1,178,878
Public Works (Vote 6)																						
Expanded Public Works Programme Integrated Grant (Municipality)	594,575	-	-	594,575	594,575	594,575	93,941	136,884	160,594	183,203	100,692	150,867	189,545	163,517	544,772	634,471	88.2%	8.4%	91.6%	106.7%	23,598	18,246
Sub-Total Vote	594,575	-	-	594,575	594,575	594,575	93,941	136,884	160,594	183,203	100,692	150,867	189,545	163,517	544,772	634,471	88.2%	8.4%	91.6%	106.7%	23,598	18,246
Energy (Vote 29)																						
Integrated National Electrification Programme (Municipal) Grant	1,104,658	-	-	1,104,658	1,104,658	1,107,775	106,765	212,675	275,404	348,373	188,558	246,049	229,037	353,465	799,764	1,160,562	21.5%	43.7%	72.4%	105.1%	294,689	194,655
Integrated National Electrification Programme (Allocation in-kind) Grant	2,948,037	-	-	2,948,037	2,948,037	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Backlogs in the Electrification of Clinics and Schools (Allocation in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy Efficiency and Demand Side Management (Municipal) Grant	136,905	-	-	136,905	136,905	136,905	24,575	19,530	19,763	12,077	6,741	59,426	56,001	91,033	107,080	392.1%	730.8%	66.5%	78.2%	67,914	26,272	
Energy Efficiency and Demand Side Management (Eskom) Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sub-Total Vote	4,189,600	-	-	4,189,600	4,189,600	1,244,680	106,765	237,250	294,934	368,136	200,635	252,790	288,463	409,466	890,797	1,267,642	43.8%	62.0%	71.7%	102.1%	362,603	220,927
Water Affairs (Vote 38)																						
Backlogs in Water and Sanitation at Clinics and Schools Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regional Bulk Infrastructure Grant	3,986,896	18,563	-	4,005,459	3,986,896	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Services Operating and Transfer Subsidy Grant (Schedule 5B)	449,558	-	-	449,558	449,558	449,558	20,917	22,772	55,255	70,722	68,896	68,391	219,414	162,539	364,482	324,423	218.5%	137.7%	81.1%	72.2%	52,891	22,048
Water Services Operating and Transfer Subsidy Grant (Schedule 6B)	142,013	-	-	142,013	142,013	142,013	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipal Water Infrastructure Grant (Schedule 5B)	534,150	1,458	-	535,608	535,608	535,608	7,248	60,116	43,631	129,892	69,341	98,501	349,910	221,259	470,130	509,769	404.6%	124.6%	87.8%	95.2%	89,112	27,391
Municipal Water Infrastructure Grant (Schedule 6B)	548,126	-	-	548,126	548,126	548,126	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bucket Eradication Programme Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sub-Total Vote	5,660,743	20,021	-	5,680,764	5,662,201	985,166	28,165	82,888	98,886	200,614	138,237	166,892	569,324	383,798	834,612	834,192	311.8%	130.0%	84.7%	84.7%	173,528	79,887
Sport and Recreation South Africa (Vote 19)																						
2013 Africa Cup of Nations Host City Operating Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2014 African Nations Championship Host City Operating Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	88	86
Sub-Total Vote	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	88	86
Human Settlements (Vote 31)																						
Rural Households Infrastructure Grant (Schedule 5B)	47,624	18,000	-	65,624	65,624	65,624	1,033	-	3,467	3,720	16,388	12,801	15,463	33,480	36,351	50,001	(5.6%)	161.5%	55.4%	76.2%	28,040	8,238
Rural Households Infrastructure Grant (Schedule 6B)	65,500	(18,000)	-	47,500	47,500	47,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipal Human Settlements Capacity Grant	300,000	-	-	300,000	300,000	300,000	10,411	-	9,459	19,094	10,211	58,801	47,444	77,895	77,525	208,006	364.6%	26.0%	25.8%	-	-	-
Sub-Total Vote	413,124	-	-	413,124	413,124	365,624	1,033	10,411	3,467	13,179	35,482	23,012	74,264	80,924	114,246	127,526	109.3%	251.7%	31.2%	34.9%	28,040	8,238
Sub-Total	18,307,474	201,637	-	18,509,111	18,490,549	10,761,305	1,287,527	1,460,316	1,620,134	2,271,818	1,090,999	1,840,545	3,592,507	3,653,996	7,590,267	9,226,575	229.6%	98.5%	75.3%	91.5%	2,564,712	1,532,164
Cooperative Governance (Vote 3)																						
Municipal Infrastructure Grant	14,683,835	80,214	-	14,764,049	14,764,049	14,745,475	2,552,906	2,733,904	3,287,062	3,609,377	2,841,205	2,918,816	4,350,127	4,354,555	13,031,300	13,616,652	53.1%	49.2%	88.3%	92.2%	1,325,731	522,413
Sub-Total Vote	14,683,835	80,214	-	14,764,049	14,764,049	14,745,475	2,552,906	2,733,904	3,287,062	3,609,377	2,841,205	2,918,816	4,350,127	4,354,555	13,031,300	13,616,652	53.1%	49.2%	88.3%	92.2%	1,325,731	522,413
Sub-Total	14,683,835	80,214	-	14,764,049	14,764,049	14,745,475	2,552,906	2,733,904	3,287,062	3,609,377	2,841,205	2,918,816	4,350,127	4,354,555	13,031,300	13,616,652	53.1%	49.2%	88.3%	92.2%	1,325,731	522,413
Total	32,991,309	281,851	-	33,273,160	33,254,598	25,506,780	3,840,433	4,194,220	4,907,196	5,881,195	3,931,304	4,759,361	7,942,634	8,008,451	20,621,567	22,843,22						

18. Over and under collection of revenue for 2014/15

Over and under collection of total revenue as at 30 June 2015 (Preliminary results)

R thousands	Code	Main appropriation	Adjusted Budget	Year to date: 30 June 2015	Total Revenue as % of main appropriation	Total Revenue as % of adjusted budget	(Over)	Under	(Over) as % of adjusted budget	Under as % of adjusted budget
Summary per Province										
Eastern Cape	EC	31 340 445	32 398 636	29 392 744	93.8%	90.7%	(762 389)	3 768 281	(2.4%)	11.6%
Free State	FS	17 502 378	17 142 937	15 178 573	86.7%	88.5%	(235 816)	2 200 181	(1.4%)	12.8%
Gauteng	GT	122 096 688	124 726 113	118 410 386	97.0%	94.9%	-	6 315 728	-	5.1%
Kwazulu-Natal	KZ	59 161 829	60 276 922	58 474 614	98.8%	97.0%	(623 884)	2 426 192	(1.0%)	4.0%
Limpopo	LP	17 859 835	18 572 574	14 501 090	81.2%	78.1%	(78 793)	4 150 277	(0.4%)	22.3%
Mpumalanga	MP	15 015 312	15 300 168	14 319 467	95.4%	93.6%	(449 453)	1 430 154	(2.9%)	9.3%
North West	NW	16 046 702	16 404 351	14 675 637	91.5%	89.5%	(479 674)	2 208 387	(2.9%)	13.5%
Northern Cape	NC	7 076 470	6 916 309	6 337 209	89.6%	91.6%	(139 789)	718 889	(2.0%)	10.4%
Western Cape	WC	49 574 481	51 075 459	48 336 285	97.5%	94.6%	(45 611)	2 784 785	(0.1%)	5.5%
Total National		335 674 138	342 813 470	319 626 005	95.2%	93.2%	(2 815 409)	26 002 874	(0.8%)	7.6%
Net								23 187 465		

Source: National Treasury Local Government database

Over and under collection of capital revenue as at 30 June 2015 (Preliminary results)

R thousands	Code	Main appropriation	Adjusted Budget	Year to date: 30 June 2015	Total Revenue as % of main appropriation	Total Revenue as % of adjusted budget	(Over)	Under	(Over) as % of adjusted budget	Under as % of adjusted budget
Summary per Province										
Eastern Cape	EC	6 235 936	7 014 016	6 203 632	99.5%	88.4%	(719 998)	1 530 382	(10.3%)	21.8%
Free State	FS	2 798 318	2 961 739	2 182 777	78.0%	73.7%	(17 777)	796 738	(0.6%)	26.9%
Gauteng	GT	20 322 740	20 548 774	17 583 473	86.5%	85.6%	(13 167)	2 978 468	(0.1%)	14.5%
Kwazulu-Natal	KZ	12 159 418	13 021 744	11 600 252	95.4%	89.1%	(320 872)	1 742 364	(2.5%)	13.4%
Limpopo	LP	5 517 700	6 068 105	3 213 644	58.2%	53.0%	(11 572)	2 866 033	(0.2%)	47.2%
Mpumalanga	MP	2 689 339	2 980 812	2 103 519	78.2%	70.6%	(44 255)	921 549	(1.5%)	30.9%
North West	NW	3 114 416	3 277 054	2 523 203	81.0%	77.0%	(43 266)	797 117	(1.3%)	24.3%
Northern Cape	NC	1 327 217	1 273 284	912 413	68.7%	71.7%	(27 577)	388 447	(2.2%)	30.5%
Western Cape	WC	8 373 447	8 571 462	6 907 480	82.5%	80.6%	(22 424)	1 686 406	(0.3%)	19.7%
Total National		62 538 530	65 716 990	53 230 393	85.1%	81.0%	(1 220 907)	13 707 503	(1.9%)	20.9%
Net								12 486 597		

Source: National Treasury Local Government database

Over and under collection of operating revenue as at 30 June 2015 (Preliminary results)

R thousands	Code	Main appropriation	Adjusted Budget	Year to date: 30 June 2015	Total Revenue as % of main appropriation	Total Revenue as % of adjusted budget	(Over)	Under	(Over) as % of adjusted budget	Under as % of adjusted budget
Summary per Province										
Eastern Cape	EC	25 104 509	25 384 620	23 189 112	92.4%	91.4%	(280 249)	2 475 758	(1.1%)	9.8%
Free State	FS	14 704 060	14 181 198	12 995 796	88.4%	91.6%	(279 973)	1 465 375	(2.0%)	10.3%
Gauteng	GT	101 773 948	104 177 339	100 826 912	99.1%	96.8%	(8 713)	3 359 139	(0.0%)	3.2%
Kwazulu-Natal	KZ	47 002 411	47 255 178	46 874 362	99.7%	99.2%	(724 004)	1 104 820	(1.5%)	2.3%
Limpopo	LP	12 342 134	12 504 469	11 287 446	91.5%	90.3%	(250 507)	1 467 530	(2.0%)	11.7%
Mpumalanga	MP	12 325 973	12 319 356	12 215 948	99.1%	99.2%	(620 576)	723 984	(5.0%)	5.9%
North West	NW	12 932 286	13 127 297	12 152 434	94.0%	92.6%	(457 804)	1 432 666	(3.5%)	10.9%
Northern Cape	NC	5 749 253	5 643 025	5 424 796	94.4%	96.1%	(283 407)	501 637	(5.0%)	8.9%
Western Cape	WC	41 201 034	42 503 997	41 428 805	100.6%	97.5%	(43 744)	1 118 936	(0.1%)	2.6%
Total National		273 135 608	277 096 480	266 395 611	97.5%	96.1%	(2 948 976)	13 649 845	(1.1%)	4.9%
Net								10 700 869		

Source: National Treasury Local Government database

Analysis of over and under collection of revenue of total budget as at 30 June 2015 (Preliminary results)

Count	Code	(Over)			Target		Under			Insufficient Information
		More than -15%	Between -15% and -10%	Between -5% and -10%	Between 0% and -5%	Between 0% and 5%	Between 5% and 10%	Between 15% and 10%	More than 15%	
Summary per Province										
Eastern Cape	EC	3	0	2	1	3	7	3	26	0
Free State	FS	1	0	1	2	2	4	4	10	0
Gauteng	GT	0	0	0	0	4	4	2	2	0
Kwazulu-Natal	KZ	2	1	2	5	11	11	7	22	0
Limpopo	LP	1	2	0	0	2	5	8	12	0
Mpumalanga	MP	2	0	1	2	5	7	0	4	0
North West	NW	2	0	1	3	0	5	6	6	0
Northern Cape	NC	1	1	2	1	6	2	7	12	0
Western Cape	WC	1	0	1	1	8	6	8	5	0
Total		13	4	10	15	41	51	45	99	0

Source: National Treasury Local Government database

Analysis of over and under collection of capital revenue as at 30 June 2015 (Preliminary results)

Count	Code	(Over)			Target		Under			Insufficient Information
		More than -15%	Between -15% and -10%	Between -5% and -10%	Between 0% and -5%	Between 0% and 5%	Between 5% and 10%	Between 15% and 10%	More than 15%	
Summary per Province										
Eastern Cape	EC	2	1	2	0	0	5	3	30	2
Free State	FS	0	0	1	0	1	1	1	18	2
Gauteng	GT	1	0	0	1	0	3	1	6	0
Kwazulu-Natal	KZ	4	1	2	5	3	3	5	38	0
Limpopo	LP	1	0	0	1	0	0	0	28	0
Mpumalanga	MP	2	0	1	1	1	0	0	16	0
North West	NW	0	2	0	0	2	2	4	13	0
Northern Cape	NC	4	0	2	0	1	2	3	20	0
Western Cape	WC	1	0	0	2	1	3	7	16	0
Total		15	4	8	10	9	19	24	185	4

Source: National Treasury Local Government database

Analysis of over and under collection of operating revenue as at 30 June 2015 (Preliminary results)

Count	Code	(Over)			Target		Under			Insufficient Information
		More than -15%	Between -15% and -10%	Between -5% and -10%	Between 0% and -5%	Between 0% and 5%	Between 5% and 10%	Between 15% and 10%	More than 15%	
Summary per Province										
Eastern Cape	EC	1	1	3	2	5	9	6	18	0
Free State	FS	0	1	2	4	2	5	1	9	0
Gauteng	GT	0	0	0	1	5	3	1	2	0
Kwazulu-Natal	KZ	3	3	3	11	15	8	7	11	0
Limpopo	LP	3	1	1	3	6	6	3	7	0
Mpumalanga	MP	1	1	2	3	6	2	3	2	1
North West	NW	2	0	1	3	1	7	3	6	0
Northern Cape	NC	2	1	4	3	3	3	5	11	0
Western Cape	WC	0	0	2	3	7	10	6	2	0
Total		12	8	18	33	50	53	35	68	1

Source: National Treasury Local Government database

19. Over and under spending for 2014/15

Over and under spending of total expenditure as at 30 June 2015 (Preliminary results)

R thousands	Code	Main appropriation	Adjusted Budget	Year to date: 30 June 2015	Total Expenditure as % of main appropriation	Total Expenditure as % of adjusted budget	(Over)	Under	(Over) as % of adjusted budget	Under as % of adjusted budget
Summary per Province										
Eastern Cape	EC	31 944 890	33 666 548	28 494 237	89.2%	84.6%	(674 921)	5 847 232	(2.0%)	17.4%
Free State	FS	17 816 741	17 897 577	14 281 424	80.2%	79.8%	(75 980)	3 692 133	(0.4%)	20.6%
Gauteng	GT	119 421 157	123 314 471	114 531 857	95.9%	92.9%	(163 437)	8 946 051	(0.1%)	7.3%
Kwazulu-Natal	KZ	59 559 851	61 117 796	56 444 715	94.8%	92.4%	(465 104)	5 138 184	(0.8%)	8.4%
Limpopo	LP	17 720 376	18 679 327	13 344 966	75.3%	71.4%	(4 064)	5 338 425	(0.0%)	28.6%
Mpumalanga	MP	16 592 424	16 460 527	13 207 564	79.6%	80.2%	(230 552)	3 483 515	(1.4%)	21.2%
North West	NW	16 597 003	17 288 251	14 710 116	88.6%	85.1%	(281 888)	2 860 023	(1.6%)	16.5%
Northern Cape	NC	7 068 202	7 134 324	5 733 171	81.1%	80.4%	(17 640)	1 418 793	(0.2%)	19.9%
Western Cape	WC	50 127 770	51 772 856	45 014 579	89.8%	86.9%	(988)	6 759 265	(0.0%)	13.1%
Total National		336 848 414	347 331 676	305 762 629	90.8%	88.0%	(1 914 574)	43 483 621	(0.6%)	12.5%
Net								41 569 047		

Source: National Treasury Local Government database

Over and under spending of capital expenditure as at 30 June 2015 (Preliminary results)

R thousands	Code	Main appropriation	Adjusted Budget	Year to date: 30 June 2015	Total Expenditure as % of main appropriation	Total Expenditure as % of adjusted budget	(Over)	Under	(Over) as % of adjusted budget	Under as % of adjusted budget
Summary per Province										
Eastern Cape		6 235 936	7 014 016	6 203 618	99.5%	88.4%	(719 998)	1 530 395	(10.3%)	21.8%
Free State		2 798 318	2 961 739	2 194 233	78.4%	74.1%	(29 233)	796 738	(1.0%)	26.9%
Gauteng		20 322 740	20 548 774	17 583 473	86.5%	85.6%	(13 167)	2 978 468	(0.1%)	14.5%
Kwazulu-Natal		12 159 418	13 021 744	11 600 911	95.4%	89.1%	(321 531)	1 742 364	(2.5%)	13.4%
Limpopo		5 517 700	6 068 105	3 213 644	58.2%	53.0%	(11 572)	2 866 033	(0.2%)	47.2%
Mpumalanga		2 689 339	2 980 812	2 103 519	78.2%	70.6%	(44 255)	921 549	(1.5%)	30.9%
North West		3 114 416	3 277 054	2 523 221	81.0%	77.0%	(43 266)	797 099	(1.3%)	24.3%
Northern Cape		1 327 217	1 273 284	910 660	68.6%	71.5%	(27 577)	390 201	(2.2%)	30.6%
Western Cape		8 373 447	8 571 462	6 907 480	82.5%	80.6%	(22 424)	1 686 406	(0.3%)	19.7%
Total National		62 538 530	65 716 990	53 240 759	85.1%	81.0%	(1 233 022)	13 709 253	(1.9%)	20.9%
Net								12 476 230		

Source: National Treasury Local Government database

Over and under spending of operating expenditure as at 30 June 2015 (Preliminary results)

R thousands	Code	Main appropriation	Adjusted Budget	Year to date: 30 June 2015	Total Expenditure as % of main appropriation	Total Expenditure as % of adjusted budget	(Over)	Under	(Over) as % of adjusted budget	Under as % of adjusted budget
Summary per Province										
Eastern Cape	EC	25 708 955	26 652 532	22 290 618	86.7%	83.6%	(187 081)	4 548 995	(0.7%)	17.1%
Free State	FS	15 018 423	14 935 838	12 087 191	80.5%	80.9%	(104 002)	2 952 650	(0.7%)	19.8%
Gauteng	GT	99 098 417	102 765 696	96 948 384	97.8%	94.3%	(435 707)	6 253 020	(0.4%)	6.1%
Kwazulu-Natal	KZ	47 400 433	48 096 051	44 843 804	94.6%	93.2%	(542 836)	3 795 083	(1.1%)	7.9%
Limpopo	LP	12 202 675	12 611 223	10 131 323	83.0%	80.3%	(86 763)	2 566 663	(0.7%)	20.4%
Mpumalanga	MP	13 903 085	13 479 715	11 104 045	79.9%	82.4%	(274 569)	2 650 238	(2.0%)	19.7%
North West	NW	13 482 587	14 011 197	12 186 895	90.4%	87.0%	(331 032)	2 155 335	(2.4%)	15.4%
Northern Cape	NC	5 740 986	5 861 040	4 822 511	84.0%	82.3%	(8 083)	1 046 611	(0.1%)	17.9%
Western Cape	WC	41 754 323	43 201 394	38 107 099	91.3%	88.2%	(23 329)	5 117 624	(0.1%)	11.8%
Total National		274 309 884	281 614 687	252 521 870	92.1%	89.7%	(1 993 402)	31 086 219	(0.7%)	11.0%
Net								29 092 817		

Source: National Treasury Local Government database

Over and under spending of conditional grants adjusted allocations for the 4th quarter ended 30 June 2015 (Preliminary results)

R thousands	Main allocation	Transferred to municipalities for direct grants	Year to date: 30 June 2015	Total Expenditure as % of main allocation	Total Expenditure as % of revised allocation	(Over)	Under	(Over) spending as % of adjusted budget	Under spending as % of adjusted budget
Summary per Province									
Eastern Cape	5 738 778	4 098 050	3 944 804	68.7%	96.3%	(154 361)	307 607	3.8%	7.5%
Free State	1 486 718	1 098 475	1 049 284	70.6%	95.5%	(32 881)	82 073	3.0%	7.5%
Gauteng	3 941 702	3 500 941	3 570 434	90.6%	102.0%	(239 806)	170 313	6.8%	4.9%
Kwazulu-Natal	7 122 804	5 387 808	4 766 376	66.9%	88.5%	(219 153)	840 585	4.1%	15.6%
Limpopo	5 271 079	3 520 176	2 875 151	54.5%	81.7%	(128 037)	773 062	3.6%	22.0%
Mpumalanga	2 834 619	2 286 604	2 024 264	71.4%	88.5%	(29 836)	292 176	1.3%	12.8%
North West	3 168 776	2 501 981	2 040 564	64.4%	81.6%	(47 751)	509 168	1.9%	20.4%
Northern Cape	1 038 751	715 734	692 812	66.7%	96.8%	(36 289)	59 211	5.1%	8.3%
Western Cape	2 669 933	2 397 011	1 879 538	70.4%	78.4%	(39 798)	557 271	1.7%	23.2%
Total	33 273 160	25 506 780	22 843 227	68.7%	89.6%	(927 913)	3 591 465	3.6%	14.1%
Net						2 663 553			

Source: National Treasury Local Government Database

Analysis of over and under spending of total expenditure as at 30 June 2015 (Preliminary results)

Count	Code	(Over)			Target		Under			Insufficient Information
		More than -15%	Between -15% and -10%	Between -5% and -10%	Between 0% and -5%	Between 0% and 5%	Between 5% and 10%	Between 15% and 10%	More than 15%	
Summary per Province										
Eastern Cape	EC	3	0	0	0	0	5	6	31	0
Free State	FS	1	0	0	1	2	2	3	15	0
Gauteng	GT	0	0	0	1	2	1	3	5	0
Kwazulu-Natal	KZ	2	2	0	3	4	6	13	31	0
Limpopo	LP	0	0	0	2	1	1	2	24	0
Mpumalanga	MP	1	0	0	1	0	0	3	16	0
North West	NW	1	0	0	0	3	4	4	11	0
Northern Cape	NC	0	0	1	0	1	3	5	22	0
Western Cape	WC	0	0	0	1	4	3	5	17	0
Total		8	2	1	9	17	25	44	172	0

Source: National Treasury Local Government database

Analysis of over and under spending of total expenditure as at 30 June 2015 (Preliminary results)

Count	Code	(Over)			Target		Under			Insufficient Information
		More than -15%	Between -15% and -10%	Between -5% and -10%	Between 0% and -5%	Between 0% and 5%	Between 5% and 10%	Between 15% and 10%	More than 15%	
Summary per Province										
Eastern Cape	EC	2	1	2	0	0	5	3	30	2
Free State	FS	0	0	1	0	1	1	1	18	2
Gauteng	GT	1	0	0	1	0	3	1	6	0
Kwazulu-Natal	KZ	4	1	3	4	3	3	5	38	0
Limpopo	LP	1	0	0	1	0	0	0	28	0
Mpumalanga	MP	2	0	1	1	1	0	0	16	0
North West	NW	0	2	0	0	2	2	4	13	0
Northern Cape	NC	4	0	2	0	1	2	3	20	0
Western Cape	WC	1	0	0	2	1	3	7	16	0
Total		15	4	9	9	9	19	24	185	4

Source: National Treasury Local Government database

Analysis of over and under spending of operating expenditure as at 30 June 2015 (Preliminary results)

Count	Code	(Over)			Target		Under			Insufficient Information
		More than -15%	Between -15% and -10%	Between -5% and -10%	Between 0% and -5%	Between 0% and 5%	Between 5% and 10%	Between 15% and 10%	More than 15%	
Summary per Province										
Eastern Cape	EC	2	0	1	0	2	6	4	30	0
Free State	FS	1	0	0	2	2	3	2	14	0
Gauteng	GT	0	0	0	1	2	1	5	3	0
Kwazulu-Natal	KZ	5	0	1	4	5	8	11	27	0
Limpopo	LP	1	1	1	1	1	3	2	20	0
Mpumalanga	MP	0	0	0	0	2	1	2	15	1
North West	NW	1	1	0	1	3	2	4	11	0
Northern Cape	NC	0	0	1	0	2	4	3	22	0
Western Cape	WC	0	0	0	2	3	4	8	13	0
Total		10	2	4	11	22	32	41	155	1

Source: National Treasury Local Government database

OVER AND UNDER SPENDING OF CONDITIONAL GRANTS AS AT 30 JUNE 2015 (Preliminary results)

Count	Code	(Over)			Target		Under			Insufficient Information
		More than -15%	Between -15% and -10%	Between -5% and -10%	Between 0% and -5%	Between 0% and 5%	Between 5% and 10%	Between 15% and 10%	More than 15%	
Summary per Province										
Eastern Cape	EC	3	0	4	11	1	3	4	16	3
Free State	FS	2	1	1	6	4	3	1	6	0
Gauteng	GT	2	2	0	2	1	2	1	2	0
Kwazulu-Natal	KZ	8	2	4	8	12	7	6	13	1
Limpopo	LP	2	1	1	2	4	3	1	16	0
Mpumalanga	MP	1	1	2	1	4	5	3	4	0
North West	NW	4	1	0	1	3	2	1	11	0
Northern Cape	NC	5	2	2	3	3	6	2	8	1
Western Cape	WC	3	1	0	5	9	2	1	9	0
Total		30	11	14	39	41	33	20	85	5

Source: National Treasury Local Government database