



national treasury

Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

PRESS RELEASE

Local Government Revenue and Expenditure: Second Quarter Local Government Section 71 Report For the period: 1 July 2015 – 31 December 2015

National Treasury has today released local government's revenue and expenditure for the second quarter of the 2015/16 financial year, as well as spending on conditional grants for the same period. This report covers the second quarter of the municipal financial year ending on 31 December 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

1. On aggregate, municipalities spent 42.7 per cent, or R159.4 billion, of the total adopted budget of R373.5 billion as at 31 December 2015 (second quarter results for the 2015/16 financial year). In respect of revenue, aggregate billing and other revenue amounted to 48.6 per cent or R180.3 billion of the total adopted revenue budget of R371.1 billion.
2. In the period under review, capital expenditure amounted to R21.6 billion or 32.4 per cent of the adopted capital budget of R66.9 billion. Generally, spending has increased from the first quarter of this year, but is still poor performance compared to the second quarter of the previous year.
3. Of the adopted operating expenditure budget amounting to R306.6 billion, R137.8 billion (44.9 per cent) was spent by 31 December 2015.
4. Municipalities have adopted the budget for salaries and wages expenditure at R84.9 billion for the 2015/16 municipal financial year. This represents 27.7 per cent of their total operational expenditure budget of R306.6 billion. At 31 December 2015 spending is R41 billion or 48.3 per cent.

5. Aggregated year-to-date expenditure reported by metropolitan municipalities amounts to R96.3 billion or 44.8 per cent. The aggregated adopted capital budget for metros in the 2015/16 financial year was R34.7 billion of which they have spent 31.5 per cent or R10.9 billion.
6. When billed revenue is measured against their adopted budgets, the performance of Metros shows surpluses across all four core services for the second quarter of 2015/16. This does not take into account the collection rate:
 - Water revenue billed was R11.7 billion against expenditure of R11.1 billion;
 - Electricity revenue billed was R35 billion against expenditure of R32.7 billion;
 - The revenue billed for waste water management was R4.7 billion against expenditure of R3.1 billion, and
 - Levies for waste management billed were R4 billion against expenditure R3.7 billion.
7. As at 31 December 2015, aggregated revenue for secondary cities is 47.2 per cent or R23.5 billion of their total adopted budget of R49.7 billion for the 2015/16 financial year. Year-to-date the spending level for the secondary cities is on average 21 per cent or R9.1 billion. Capital spending levels are low at an average of 29 per cent of the adopted capital budget.
8. The performance against the adopted budget for the four core services for the secondary cities for the first quarter 2015/16 also shows surpluses against billed revenue without taking into account the collection rate:
 - Water revenue billed was R2.8 billion against expenditure of R2.2 billion;
 - Electricity revenue billed was R8.6 billion against expenditure of R7.5 billion;
 - The revenue billed for waste water management was R1.2 billion against expenditure of R769 million; and
 - Levies for waste management billed were R909 million against expenditure of R712 million.

Waste management continues to perform lower for both metros and secondary cities when compared to other core services.

9. Aggregate municipal consumer debts amounted to R117.9 billion (compared to R115.8 billion reported in the first quarter) as at 31 December 2015. A total amount of R574 million has been written off as bad debt. Government accounts for 5.4 per cent or R6.4 billion (R5.5 billion reported in the first quarter). The largest component relates to households which accounts for 66 per cent or R77.8 billion (60.3 per cent or R69.9 billion in the first quarter).
10. It needs to be acknowledged that not all the outstanding debt of R117.9 billion is realistically collectable as these amounts are inclusive of debt older than 90 days (historic debt that has accumulated over an extended period), interest on arrears and other recoveries.
11. If consumer debt is limited to below 90 days, then the actual realistically collectable amount is estimated at **R22.7 billion** which is a regression compared to R26 billion reported in the first quarter.
12. Metropolitan municipalities are owed R64.4 billion (R63.1 billion reported in the first quarter) in outstanding debt as at 31 December 2015. This represents an increase of R9 billion, or 16.3 per cent, from the second quarter of the 2014/15 financial year. The City of Johannesburg is still owed the largest amount at R21.6 billion (R21.1 billion in the first quarter). This is followed by Ekurhuleni Metro at R13.6 billion (R13.4 billion in the first quarter), City of Tshwane at R7.5 billion (R7.2 billion in the first quarter) and Cape Town at R6.9 billion (R6.5 billion in the first quarter).

13. Households in metropolitan areas are reported to account for R42.1 billion or 65.3 per cent of outstanding debt to metros, followed by businesses which account for R18.4 billion or 28.4 per cent. Debt owed by government agencies is approximately R1.6 billion or 2.5 per cent of the total outstanding debt owed to metros.
14. Secondary cities are owed R23.1 billion (R22.9 billion reported in the first quarter of 2014/15) in outstanding consumer debt. The majority of debt is owed by households and amounts to R17 billion or 73.1 per cent, a significant increase from the R9.9 billion or 43.3 per cent reported in the previous quarter. Out of the total debt of R23.1 billion, R19.1 billion or 82.3 per cent has been outstanding for more than 90 days.
15. Municipalities owed their creditors R27.4 billion as at 31 December 2015, an overall increase of R1 billion on the R26.4 billion reported in the first quarter of 2015/16.
16. Free State has the highest percentage of outstanding creditors greater than 90 days at 80.5 per cent, followed by North West at 74.4 per cent and Mpumalanga at 70.3 per cent respectively. The year-on-year increase in outstanding creditors could be an indication that municipalities are experiencing liquidity and cash challenges.
17. The aggregated year-to-date actual collection rate is 91 per cent compared to an adopted budgeted collection rate of 91.8 per cent. This represents an aggregated under-performance of 0.8 per cent. It is suspected that the reported collection rate is distorted owing to reporting inconsistencies on cash flow movements of municipalities.
18. Metros budgeted for a collection rate of 94.1 per cent and achieved an actual collection of 96.4 per cent which is 2.3 per cent above the target.
19. The secondary cities reported 85.4 per cent collection against an adopted collection rate of 89 per cent which is 3.6 per cent below the expected performance.
20. The total balance on borrowing for all municipalities equates to R47.9 billion as at 31 December 2015. This includes long term loans of R30.3 billion, short term non-marketable bonds of R4.5 billion, long term marketable bonds of R10.8 billion. The balance represents other short and long term financing instruments.
21. As at 31 December 2015, the total investments made by municipalities equates to R26.3 billion. This is R832 million less than the R27.1 billion reported in the previous quarter. Investments include bank deposits of R19.4 billion, guaranteed endowment policies (sinking funds) of R3.9 billion, negotiable certificates of deposits at banks of R1.6 billion, listed corporate bonds of R1.0 billion and some smaller investments.
22. Since 2014/15 all municipalities were required to report on their quarterly targets for service delivery (non-financial performance). While only the metros and secondary cities' performance reports were published in the previous year, all municipalities are now included.

Conditional Grants

23. The second quarter performance against conditional grants allocations continues to lag behind the desired performance. Municipalities are showing a slightly reduced percentage spend of 38.2 per cent against direct conditional grants from the reported 39.6 per cent in the previous year during the same quarter.
24. At the end of the second quarter R17.8 billion had been transferred to municipalities in the form of direct conditional grants. The total expenditure reported by municipalities for the second quarter alone amounts to R6.4 billion, this brings the total year to date expenditure to R10.9 billion (38.2 per cent) of total direct conditional grant allocations. This expenditure excludes Urban Settlement Development Grant (USDG) and the Integrated City Development Grant (ICDG) as these grants are reported as part of the overall capital budgets of the respective cities.

25. In breaking with tradition, the second quarter performance excludes in-year adjustments to allocations through the shifting of funds between municipalities in terms of sections 19 and 20 of DoRA and additional allocations through the national adjustment budget as both the adjustment Gazette and the Division of Revenue Amendment Bill (DoRAB) have yet to be gazetted and enacted respectively.
26. The delay in gazetting and enactment of in-year adjustments and the DoRAB at this mid-point of the municipal financial year, will most likely result in high turnover of roll-over requests from municipalities come the end of the 2015/16 financial year, as funds would have been transferred only in the third quarter of the municipal financial year.
27. This means municipalities will only have the last quarter of the 2015/16 financial year to spend the remainder of their original transfers and additional allocations. Municipalities will also have to pass special adjustment budgets once the in-year adjustments are gazetted and the DoRAB is enacted, since the traditional period for municipal adjustment budget would have passed i.e. January and February.
28. There were no transfers made from the Municipal Demarcation Transition Grant (MDTG), allocated to Gauteng and KwaZulu-Natal municipalities, which is aimed at assisting municipalities in these provinces with additional costs that may arise during the transition to the new municipal boundaries due to come into effect after the 2016 local government elections.
29. The non-transfer will most likely negatively impact the affected municipalities' readiness for the transition given we are in the year of the local government elections. Although municipalities have recorded expenditure against the grant, the funds have been sourced from their own revenues.
30. Municipalities had conditional grants amounting to R1.5 billion approved for roll-over from the 2014/15 to the 2015/16 financial year. Of the R1.5 billion, a meagre R163.8 million or 10.6 per cent of the approved roll-over was reported as spent by municipalities as at the end of the second quarter.

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 2015 Division of Revenue Act. The budgeted figures shown are based on the 2015/16 adopted budgets approved by municipal councils.
- In terms of the process, Municipal Managers and Chief Financial Officers are required to sign and submit data to the National Treasury by 14 October 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 second quarter publication covers 278 municipalities on financial information and 277 municipalities on conditional grant information.

Issued by National Treasury

Date: 04 March 2016

STRUCTURE OF INFORMATION RELEASED:

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

- Municipal Budget Statements:
 - a. Cash Flow closing balances as at 31 December 2015,
 - b. High-level summary of revenue, and
 - c. High-level summary of expenditure.
- Summary of revenue and expenditure per function (electricity, water, etc):
 - a. High level summary of revenue per function, and
 - b. High level summary of expenditure per function.
- Consolidation of revenue and expenditure numbers for each municipality in one file.
- Detail per province per municipality.
- Summary of Conditional Grant (CG) Information for all municipalities and per grant.
- CG - Detail per province per Municipality.
- Summary of Conditional Grant (CG) information per programme.
- Section 71 summary information for the second quarter:
 - a. Summary of total monthly operating expenditure;
 - b. Summary of total monthly operating revenue;
 - c. Summary of total monthly capital expenditure;
 - d. Summary of total monthly capital revenue;
 - e. Summary – Metros;
 - f. Conditional Grant summary – Metros;
 - g. Summary – Top 19 municipalities;
 - h. Conditional Grant summary – Top 19 municipalities;
 - i. Summary – Provinces;
 - j. Conditional Grant summary – Provinces;
 - k. Analysis of Sources of Revenue;
 - l. Listing of borrowing instruments – 179 municipalities;
 - m. Listing of investment instruments – 177 municipalities;
 - n. Monthly repairs and maintenance expenditure per asset class; and
 - o. Monthly repairs and maintenance operating expenditure.
- Service delivery information (non-financial performance) for all municipalities.
- Non Compliance:
 - a. List municipalities not complying with Section 71 of the MFMA.

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

SUMMARY TABLES:

According to the budgeted monthly operational and capital expenditure submitted by all municipalities as supporting tables to the adopted budgets, municipalities recorded an over performance of 2.4 per cent or R3.8 billion on revenue collection and an under performance of 6.3 per cent or R9.3 billion on operational expenditure.

1. Consolidated statement of financial performance

Summary - Table C4 Quarterly Budget Statement - Financial Performance (revenue and expenditure) for 2nd Quarter ended 31 December 2015 (Figures Finalised as at 2016/02/02)

Description	Ref	Budget year 2015/16									
		2014/15	Budget year 2015/16								
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
Revenue By Source											
Property rates		40 544 732	47 358 540	47 253 509	14 094 984	11 927 377	26 022 361	23 964 010	2 058 351	8.59	47 253 509
Property rates - penalties and collection charges		563 265	563 194	562 623	137 186	141 782	278 968	275 168	3 800	1.38	562 623
Service charges - electricity revenue		79 313 880	101 887 907	101 866 148	26 370 298	22 257 776	48 628 074	49 763 152	(1 135 078)	(2.28)	101 866 148
Service charges - water revenue		27 481 615	31 988 992	31 988 255	7 101 801	7 898 112	14 999 912	15 676 391	(676 479)	(4.32)	31 988 255
Service charges - sanitation revenue		7 385 872	12 683 108	13 104 069	3 306 823	2 909 194	6 216 017	6 515 443	(299 426)	(4.60)	13 104 069
Service charges - refuse revenue		7 342 519	9 590 776	9 586 344	2 473 756	2 342 415	4 816 170	4 763 763	52 407	1.10	9 586 344
Service charges - other		1 769 280	1 575 167	1 748 401	631 059	371 829	1 002 888	846 960	155 928	18.41	1 748 401
Rental of facilities and equipment		1 846 758	2 004 891	2 002 522	432 523	455 248	887 771	982 724	(94 953)	(9.66)	2 002 522
Interest earned - external investments		3 596 682	3 298 261	3 299 644	778 083	986 947	1 765 029	1 393 521	371 508	26.66	3 299 644
Interest earned - outstanding debtors		2 898 788	3 455 980	3 447 221	941 519	1 085 873	2 027 392	1 657 968	369 424	22.28	3 447 221
Dividends received		8 015	408	408	112	717	829	278	551	198.57	408
Fines		4 677 361	4 217 491	4 231 163	664 858	738 164	1 403 022	1 750 405	(347 383)	(19.85)	4 231 163
Licences and permits		511 530	826 206	817 715	169 902	186 547	356 449	388 514	(32 065)	(8.25)	817 715
Agency services		1 300 159	2 130 330	2 106 229	496 832	500 255	997 088	992 371	4 716	0.48	2 106 229
Transfers recognised - operational		49 971 391	64 582 003	64 241 746	23 666 695	17 257 463	40 924 159	37 329 216	3 594 943	9.63	64 241 746
Other own revenue		15 389 170	17 530 121	17 915 333	4 097 507	4 161 908	8 259 415	8 402 334	(142 918)	(1.70)	17 915 333
Gains on disposal of PPE		372 982	560 684	561 003	23 774	68 251	92 025	223 891	(131 866)	(58.90)	561 003
Total Revenue (excl. capital transfers and contributions)		244 973 998	304 254 061	304 732 335	85 387 711	73 289 857	158 677 568	154 926 107	3 751 461	2.42	304 732 335
Expenditure By Type											
Employee related costs		63 930 716	81 360 627	81 524 496	18 428 246	20 949 242	39 377 488	40 441 583	(1 064 096)	(2.63)	81 524 496
Remuneration of councillors		2 569 831	3 549 531	3 530 789	799 957	792 483	1 592 440	1 706 371	(113 931)	(6.68)	3 530 789
Debt impairment		17 502 323	15 150 269	15 312 032	2 337 085	2 281 182	4 618 268	6 846 852	(2 228 584)	(32.55)	15 312 032
Depreciation and asset impairment		22 057 346	24 799 984	24 767 583	3 782 097	4 694 684	8 476 781	11 269 662	(2 792 881)	(24.78)	24 767 583
Finance charges		6 648 055	8 189 285	8 186 451	1 332 266	2 019 613	3 351 879	3 814 223	(462 344)	(12.12)	8 186 451
Bulk purchases		70 839 614	88 798 027	88 450 674	23 159 375	19 505 458	42 664 833	44 213 959	(1 549 126)	(3.50)	88 450 674
Other Materials		4 525 057	7 105 043	7 522 160	1 684 694	2 913 112	4 597 806	3 525 553	1 072 253	30.41	7 522 160
Contracted services		17 322 453	22 032 635	21 971 816	3 933 466	5 661 873	9 595 338	9 958 586	(363 248)	(3.65)	21 971 816
Transfers and grants		4 348 886	6 673 206	7 254 129	1 282 838	1 759 210	3 042 048	3 092 019	(49 971)	(1.62)	7 254 129
Other expenditure		40 385 706	48 455 632	48 746 340	9 045 309	11 364 189	20 409 498	22 107 189	(1 697 691)	(7.68)	48 746 340
Loss on disposal of PPE		688 071	23 474	23 474	3 210	22 170	25 380	30 887	(5 507)	(17.83)	23 474
Total Expenditure		250 818 059	306 137 714	307 289 946	65 788 543	71 963 216	137 751 759	147 006 884	(9 255 124)	(6.30)	307 289 946
Surplus/(Deficit)		(5 844 061)	(1 883 652)	(2 557 611)	19 599 168	1 326 641	20 925 809	7 919 224	13 006 585	164.24	(2 557 611)
Transfers recognised - capital		25 948 516	37 919 363	38 052 766	4 951 628	8 121 192	13 072 819	18 822 262	(5 749 442)	(30.55)	38 052 766
Contributions recognised - capital		-	-	-	-	-	-	584 611	(584 611)	(100.00)	-
Contributed assets		(151 974)	63 636	55 962	(12 440)	(24 341)	(36 782)	43 941	(80 723)	(183.71)	55 962
Surplus/(Deficit) after capital transfers and contributions		19 952 481	36 099 347	35 551 118	24 538 356	9 423 491	33 961 847	27 370 038	6 591 809	24.08	35 551 118
Taxation		278 175	502 137	502 137	5 893	8 562	14 455	13 494	961	7.12	502 137
Surplus/(Deficit) after taxation		19 674 306	35 597 210	35 048 981	24 532 463	9 414 929	33 947 392	27 356 544	6 590 848	24.09	35 048 981
Attributable to minorities		-	-	(7 141)	-	-	-	-	-	-	(7 141)
Surplus/(Deficit) attributable to municipality		19 674 306	35 597 210	35 041 840	24 532 463	9 414 929	33 947 392	27 356 544	6 590 848	24.09	35 041 840
Share of surplus/ (deficit) of associate		29 658	-	-	(878)	(874)	(1 752)	-	(1 752)	-	-
Surplus/(Deficit) for the year		19 703 964	35 597 210	35 041 840	24 531 585	9 414 055	33 945 640	27 356 544	6 589 096	24.09	35 041 840

2. Consolidated statement of financial position

Summary - Table C6 Quarterly Budget Statement - Financial Position for 2nd Quarter ended 31 December 2015 (Figures Finalised as at 2016/02/02)

Description	Ref	Budget year 2015/16									
		2014/15	Budget year 2015/16								
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
ASSETS											
Current assets											
Cash		27 145 444	15 134 060	15 160 173	23 082 234	23 458 685	23 458 685	7 580 087	15 878 598	209.48	15 160 173
Call investment deposits		17 133 671	30 063 070	30 212 211	21 277 769	23 351 202	23 351 202	15 106 106	8 245 096	54.58	30 212 211
Consumer debtors		32 916 756	45 612 270	45 547 906	36 940 443	37 156 271	37 156 271	22 773 953	14 382 318	63.15	45 547 906
Other debtors		18 889 291	15 871 519	16 061 919	13 263 014	10 182 735	10 182 735	8 030 960	2 151 776	26.79	16 061 919
Current portion of long-term receivables		901 253	819 421	809 985	218 756	6 262 036	6 262 036	404 993	5 857 043	1 446.21	809 985
Inventory		4 645 564	5 902 430	5 902 430	4 032 937	4 169 631	4 169 631	2 951 215	1 218 416	41.29	5 902 430
Total current assets		101 631 979	113 402 769	113 694 625	98 815 153	104 580 560	104 580 560	56 847 313	47 733 247	83.97	113 694 625
Non current assets											
Long-term receivables		439 204	760 225	760 225	903 908	490 619	490 619	380 112	110 506	29.07	760 225
Investments		7 019 074	8 623 752	8 854 185	2 028 763	2 349 935	2 349 935	4 427 093	(2 077 157)	(46.92)	8 854 185
Investment property		15 567 826	17 532 327	17 453 826	12 649 491	11 569 866	11 569 866	8 726 913	2 842 953	32.58	17 453 826
Investment in Associate		1 128 196	1 385 179	1 385 179	1 657 709	1 621 234	1 621 234	692 590	928 645	134.08	1 385 179
Property, plant and equipment		440 342 269	552 089 107	552 942 112	401 378 319	394 306 009	394 306 009	276 471 056	117 834 953	42.62	552 942 112
Agricultural		45 620	275	275	1 911	79	79	137	(58)	(42.55)	275
Biological		205 641	173 031	173 031	182 385	180 519	180 519	86 516	94 003	108.65	173 031
Intangible		3 250 343	2 829 498	2 827 286	1 469 441	1 427 232	1 427 232	1 413 643	13 589	0.96	2 827 286
Other non-current assets		14 185 229	1 037 055	1 036 767	10 194 533	12 330 124	12 330 124	518 383	11 811 740	2 278.57	1 036 767
Total non current assets		482 183 402	584 430 449	585 432 886	430 466 459	424 275 617	424 275 617	292 716 443	131 559 174	44.94	585 432 886
TOTAL ASSETS		583 815 380	697 833 219	699 127 511	529 281 612	528 856 177	528 856 177	349 563 756	179 292 421	51.29	699 127 511
LIABILITIES											
Current liabilities											
Bank overdraft		1 100 742	1 037 397	1 069 209	417 056	237 038	237 038	534 604	(297 567)	(55.66)	1 069 209
Borrowing		5 282 227	4 539 746	4 542 991	4 304 027	3 543 061	3 543 061	2 271 495	1 271 566	55.98	4 542 991
Consumer deposits		4 352 352	5 013 011	5 005 449	3 591 828	3 669 029	3 669 029	2 502 725	1 166 305	46.60	5 005 449
Trade and other payables		68 935 376	63 459 862	64 286 547	46 969 570	51 398 819	51 398 819	32 143 273	19 255 545	59.91	64 286 547
Provisions		4 946 097	4 334 225	4 471 061	6 160 279	5 924 122	5 924 122	2 235 531	3 688 591	165.00	4 471 061
Total current liabilities		84 616 793	78 384 241	79 375 257	61 442 760	64 772 069	64 772 069	39 687 628	25 084 440	63.20	79 375 257
Non current liabilities											
Borrowing		53 781 641	65 283 576	65 291 574	46 608 773	45 067 380	45 067 380	32 645 787	12 421 593	38.05	65 291 574
Provisions		37 121 527	36 695 933	36 785 910	28 569 473	34 910 226	34 910 226	18 392 955	16 517 271	89.80	36 785 910
Total non current liabilities		90 903 168	101 979 509	102 077 484	75 178 247	79 977 606	79 977 606	51 038 742	28 938 864	56.70	102 077 484
TOTAL LIABILITIES		175 519 962	180 363 750	181 452 741	136 621 007	144 749 675	144 749 675	90 726 371	54 023 304	59.55	181 452 741
NET ASSETS	2	408 295 418	517 469 469	517 674 770	392 660 605	384 106 502	384 106 502	258 837 385	125 269 117	48.40	517 674 770
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)		391 079 523	477 560 703	475 371 842	362 190 055	357 118 898	357 118 898	237 685 921	119 432 978	0	475 371 842
Reserves		17 215 896	39 809 619	42 203 781	30 360 013	26 973 025	26 973 025	21 101 890	5 871 134	0	42 203 781
Minorities interests		99 147	99 147	99 147	38 326	14 579	14 579	49 574	(34 995)	(0)	99 147
TOTAL COMMUNITY WEALTH/EQUITY	2	408 295 418	517 469 469	517 674 770	392 588 394	384 106 502	384 106 502	258 837 385	125 269 117	0	517 674 770

3. Consolidated cash flow

Summary - Table C7 Quarterly Budget Statement - Cash Flows for 2nd Quarter ended 31 December 2015 (Figures Finalised as at 2016/02/02)

Description	Ref	2014/15	Budget year 2015/16								
		Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates, penalties and collection charges		53 675 393	44 296 856	44 270 348	12 070 749	12 544 209	24 614 958	22 298 289	2 316 669	10.39	44 270 348
Service charges		75 850 652	145 559 995	145 313 684	33 569 139	35 354 731	68 923 871	71 134 092	(2 210 222)	(3.11)	145 313 684
Other revenue		13 356 877	21 554 527	21 473 241	11 766 915	13 569 087	25 336 003	10 699 783	14 636 220	136.79	21 473 241
Government - operating		49 806 698	65 537 809	65 280 090	25 626 184	16 513 709	42 139 893	40 193 855	1 946 038	4.84	65 280 090
Government - capital		20 228 774	38 697 962	39 116 163	10 331 090	10 992 612	21 323 702	22 194 720	(871 018)	(3.92)	39 116 163
Interest		4 894 604	5 525 488	5 529 477	1 381 407	1 222 888	2 604 295	2 499 480	104 815	4.19	5 529 477
Dividends		1 478	2 905	2 905	56	2 417	2 473	1 560	912	58.48	2 905
Payments											
Suppliers and employees		(168 742 364)	(247 254 842)	(244 939 931)	(78 844 662)	(70 329 403)	(149 174 064)	(121 683 482)	(27 490 582)	22.59	(244 939 931)
Finance charges		(5 393 472)	(8 057 974)	(9 512 827)	(1 867 520)	(2 259 893)	(4 127 413)	(4 545 571)	418 158	(9.20)	(9 512 827)
Transfers and grants		(3 274 075)	(5 344 582)	(6 087 466)	(1 058 487)	(1 541 615)	(2 600 102)	(2 843 973)	243 870	(8.57)	(6 087 466)
NET CASH FROM/(USED) OPERATING ACTIVITIES		40 404 564	60 518 143	60 445 683	12 974 870	16 068 743	29 043 614	39 948 753	(10 905 140)	(27.30)	60 445 683
CASH FLOW FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		(120 581)	767 533	767 882	3 621 775	137 043	3 758 818	292 889	3 465 928	1 183.36	767 882
Decrease in non-current debtors		(45 702)	336 788	430 129	829 059	(210 015)	619 044	218 091	400 953	183.85	430 129
Decrease in other non-current receivables		384 257	62 166	62 224	128 407	120 109	248 515	22 589	225 926	1 000.16	62 224
Decrease (increase) in non-current investments		(696 220)	(427 591)	(442 591)	566 981	169 943	736 924	(377 941)	1 114 865	(294.98)	(442 591)
Payments											
Capital assets		(36 164 573)	(65 736 069)	(66 140 328)	(10 883 219)	(12 961 975)	(23 845 194)	(27 468 499)	3 623 305	(13.19)	(66 140 328)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(36 642 819)	(64 997 173)	(65 322 684)	(5 736 998)	(12 744 896)	(18 481 893)	(27 312 871)	8 830 978	(32.33)	(65 322 684)
CASH FLOW FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		24 867	103 365	163 365	365 000	5 602 044	5 967 044	73 954	5 893 089	7 968.59	163 365
Borrowing long term/refinancing		7 555 158	10 925 041	10 925 326	465 391	(205 008)	260 383	2 743 564	(2 483 181)	(90.51)	10 925 326
Increase (decrease) in consumer deposits		364 299	265 230	263 833	26 293	50 327	76 620	71 378	5 242	7.34	263 833
Payments											
Repayment of borrowing		(3 951 072)	(6 132 453)	(6 185 967)	(956 984)	(5 310 959)	(6 267 943)	(2 371 502)	(3 896 441)	164.30	(6 185 967)
NET CASH FROM/(USED) FINANCING ACTIVITIES		3 993 253	5 161 183	5 166 557	(100 301)	136 404	36 103	517 394	(481 291)	(93.02)	5 166 557
NET INCREASE/(DECREASE) IN CASH HELD		7 754 998	682 153	289 556	7 137 572	3 460 252	10 597 824	13 153 276	(2 555 453)	(19.43)	289 556
Cash/cash equivalents at the year begin:		36 301 717	36 698 351	37 459 856	44 506 139	51 508 676	44 506 139	37 459 856	7 046 283	18.81	37 459 856
Cash/cash equivalents at the year end:		41 317 991	37 380 504	37 749 412	51 583 524	54 968 927	54 968 927	50 613 133	4 355 795	8.61	37 749 412

4. Aggregated revenue and expenditure for municipalities

National aggregated revenue as at 31 December 2015

R thousand	Main appropriation			Second Quarter 2015/16				Year to date: 31 December 2015				Second Quarter 2014/15				Q2 of 2014/15 to Q2 of 2015/16
	Operating	Capital	Total	Operating	Capital	Total	2nd Q as % of Main appropri	Operating	Capital	Total	Total as % of main app	Operating	Capital	Total	Total as % of main app	
Revenue																
Category A (Metro)	182 142 655	34 734 483	216 877 138	44 950 199	7 203 975	52 154 174	24.0%	92 280 696	10 928 551	103 209 247	47.6%	42 105 851	5 995 237	48 101 087	47.5%	8.4%
Category B (Local)	103 902 288	22 097 784	126 000 072	23 604 167	4 489 761	28 093 929	22.3%	55 638 408	7 396 290	63 034 697	50.0%	21 050 085	4 016 604	25 066 689	49.5%	12.1%
Category C (District)	18 209 118	10 039 952	28 249 069	4 735 491	1 867 077	6 602 568	23.4%	10 758 464	3 308 490	14 066 954	49.8%	3 939 588	1 878 863	5 818 451	46.5%	13.5%
Total	304 254 061	66 872 219	371 126 280	73 289 857	13 560 813	86 850 670	23.4%	158 677 568	21 633 330	180 310 899	48.6%	67 095 524	11 890 703	78 986 227	48.1%	10.0%
Per province																
Eastern Cape	28 109 201	8 365 650	36 474 851	6 693 511	1 778 223	8 471 734	23.2%	14 848 375	3 058 076	17 906 451	49.1%	6 026 248	1 697 404	7 723 652	49.1%	9.7%
Free State	16 641 150	3 475 607	20 116 757	3 334 393	746 425	4 080 818	20.3%	7 792 554	1 170 809	8 963 363	44.6%	3 472 511	533 004	4 005 515	46.1%	1.9%
Gauteng	111 871 461	19 471 356	131 342 817	27 217 902	4 008 598	31 226 501	23.8%	57 084 225	5 762 729	62 846 954	47.8%	25 375 135	2 539 991	27 915 125	46.4%	11.9%
Kwazulu-Natal	51 999 081	13 943 250	65 942 332	13 319 795	2 910 772	16 230 567	24.6%	28 086 767	4 955 274	33 042 041	50.1%	12 236 992	3 043 936	15 280 929	51.7%	6.2%
Limpopo	14 104 704	5 713 800	19 818 503	3 045 034	995 490	4 040 524	20.4%	7 461 225	1 590 571	9 051 797	45.7%	2 871 672	754 269	3 625 940	41.1%	11.4%
Mpumalanga	14 790 000	3 054 631	17 844 631	3 861 421	647 083	4 508 504	25.3%	8 391 222	1 034 791	9 426 013	52.8%	2 716 230	637 549	3 353 779	52.6%	34.4%
Northern Cape	14 006 607	3 116 767	17 123 374	2 971 010	612 869	3 583 879	20.9%	7 385 027	1 046 504	8 431 531	49.2%	3 087 367	735 426	3 822 792	48.5%	(6.2%)
North West	6 318 648	1 288 638	7 607 286	1 233 580	225 268	1 458 848	19.2%	3 356 060	358 153	3 714 214	48.8%	1 288 636	292 118	1 580 754	51.7%	(7.7%)
Western Cape	46 413 208	8 442 520	54 855 728	11 613 211	1 636 085	13 249 297	24.2%	24 272 111	2 656 423	26 928 534	49.1%	10 020 733	1 657 007	11 677 740	48.4%	13.5%
Total	304 254 061	66 872 219	371 126 280	73 289 857	13 560 813	86 850 670	23.4%	158 677 568	21 633 330	180 310 899	48.6%	67 095 524	11 890 703	78 986 227	48.1%	10.0%

Source: National Treasury Local Government database

National aggregated expenditure as at 31 December 2015

R thousand	Main appropriation			Second Quarter 2015/16				Year to date: 31 December 2015				Second Quarter 2014/15				Q2 of 2014/15 to Q2 of 2015/16
	Operating ¹	Capital	Total	Operating ¹	Capital	Total	2nd Q as % of Main app	Operating ¹	Capital	Total	Total as % of main app	Operating ¹	Capital	Total	Total as % of main app	
Expenditure																
Category A (Metro)	180 259 042	34 734 483	214 993 525	44 140 428	7 203 975	51 344 403	23.9%	85 412 404	10 928 551	96 340 955	44.8%	39 662 485	5 995 237	45 657 721	44.9%	12.5%
Category B (Local)	107 258 002	22 097 784	129 355 786	23 340 392	4 489 761	27 830 153	21.5%	44 497 338	7 396 290	51 893 628	40.1%	20 543 069	4 021 537	24 564 606	39.8%	13.3%
Category C (District)	19 122 807	10 039 952	29 162 759	4 490 958	1 867 077	6 358 035	21.8%	7 856 472	3 308 490	11 164 962	38.3%	3 759 281	1 878 863	5 638 143	37.8%	12.8%
Total	306 639 851	66 872 219	373 512 069	71 971 778	13 560 813	85 532 591	22.9%	137 766 214	21 633 330	159 399 544	42.7%	63 964 834	11 895 636	75 860 470	42.6%	12.7%
Per province																
Eastern Cape	28 842 959	8 365 650	37 208 609	6 162 046	1 778 223	7 940 268	21.3%	11 951 827	3 058 076	15 009 903	40.3%	5 809 532	1 697 404	7 506 937	41.3%	5.8%
Free State	16 548 249	3 475 607	20 023 856	3 365 576	746 425	4 112 001	20.5%	6 537 439	1 170 809	7 708 248	38.5%	2 965 556	537 937	3 503 493	36.7%	17.4%
Gauteng	110 862 139	19 471 356	130 333 496	27 845 642	4 008 598	31 854 241	24.4%	53 669 943	5 762 729	59 432 672	45.6%	23 938 937	2 539 991	26 478 928	43.9%	20.3%
Kwazulu-Natal	52 546 675	13 943 250	66 489 925	12 494 069	2 910 771	15 404 841	23.2%	24 005 741	4 955 274	28 961 015	43.6%	11 550 564	3 043 936	14 594 500	46.2%	5.6%
Limpopo	14 130 202	5 713 800	19 844 002	2 728 320	995 490	3 723 811	18.8%	5 279 063	1 590 571	6 869 635	34.6%	2 540 586	754 269	3 294 855	33.9%	13.0%
Mpumalanga	15 439 947	3 054 631	18 494 578	3 462 645	647 083	4 109 727	22.2%	6 316 815	1 034 791	7 351 605	39.8%	2 896 655	637 549	3 534 203	37.8%	16.3%
Northern Cape	14 904 683	3 116 767	18 021 450	3 551 020	612 869	4 163 890	23.1%	6 641 495	1 046 504	7 687 999	42.7%	3 216 578	735 426	3 952 004	44.0%	5.4%
North West	6 294 281	1 288 638	7 582 919	1 173 430	225 268	1 398 698	18.4%	2 506 219	358 153	2 864 372	37.8%	1 236 248	292 118	1 528 366	42.7%	(8.5%)
Western Cape	47 070 715	8 442 520	55 513 235	11 189 030	1 636 085	12 825 116	23.1%	20 857 671	2 656 423	23 514 094	42.4%	9 810 178	1 657 007	11 467 185	42.1%	11.8%
Total	306 639 851	66 872 219	373 512 069	71 971 778	13 560 813	85 532 591	22.9%	137 766 214	21 633 330	159 399 544	42.7%	63 964 834	11 895 636	75 860 470	42.6%	12.7%

¹ Operating expenditure includes taxation

Source: National Treasury Local Government database

Quarterly budget statement summary as at 31 December 2015

Description	Budget year 2015/16				
	Original Budget	YTD Actual	YTD Budget	YTD Variance	YTD variance %
R thousands					
Financial Performance					
Property rates	47 921 735	26 301 329	24 239 178	2 062 151	8.51
Service charges	157 725 950	75 663 062	77 565 710	(1 902 648)	(2.45)
Investment revenue	3 298 261	1 765 029	1 393 521	371 508	26.66
Transfers recognised - operational	64 582 003	40 924 159	37 329 216	3 594 943	9.63
Other own revenue	30 726 112	14 023 990	14 398 483	(374 493)	(2.60)
Total Revenue (excluding capital transfers and contributions)	304 254 061	158 677 568	154 926 107	3 751 461	2.42
Employee costs	81 360 627	39 377 488	40 441 583	(1 064 096)	(2.63)
Remuneration of councillors	3 549 531	1 592 440	1 706 371	(113 931)	(6.68)
Depreciation & asset impairment	24 799 984	8 476 781	11 269 662	(2 792 881)	(24.78)
Finance charges	8 189 285	3 351 879	3 814 223	(462 344)	(12.12)
Materials and bulk purchases	95 903 070	47 262 639	47 739 512	(476 872)	(1.00)
Transfers and grants	6 673 206	3 042 048	3 092 019	(49 971)	(1.62)
Other expenditure	85 662 010	34 648 484	38 943 513	(4 295 030)	(11.03)
Total Expenditure	306 137 714	137 751 759	147 006 884	(9 255 124)	(6.30)
Surplus/(Deficit)	(1 883 652)	20 925 809	7 919 224	13 006 585	164.24
Transfers recognised - capital	37 919 363	13 072 819	18 822 262	(5 749 442)	(30.55)
Contributions recognised - capital & contributed assets	63 636	(36 782)	628 552	(665 334)	(105.85)
Surplus/(Deficit) after capital transfers & contributions	36 099 347	33 961 847	27 370 038	6 591 809	24.08
Share of surplus/ (deficit) of associate	-	(1 752)		(1 752)	-
Surplus/(Deficit) for the year	36 099 347	33 960 095	27 370 038	6 590 057	0
Capital expenditure & funds sources					
Capital expenditure	66 872 219	21 633 330	34 136 367	(12 503 036)	(36.63)
Transfers recognised - capital	39 678 480	14 252 347	20 071 884	(5 819 537)	(28.99)
Public contributions & donations	1 139 625	313 620	575 760	(262 140)	(45.53)
Borrowing	12 155 568	3 172 669	6 153 263	(2 980 594)	(48.44)
Internally generated funds	13 898 546	3 894 694	7 335 460	(3 440 765)	(46.91)
Total sources of capital funds	66 872 219	21 633 330	34 136 367	(12 503 036)	(36.63)

Source: National Treasury Local Government database

Salaries and wages expenditure as at 31 December 2015

R thousands	Adopted Budget	Second Quarter 2015/16		Year to date: 31 December 2015		Second Quarter 2014/15		Q2 of 2014/15 to Q2 of 2015/16
		Actual Expenditure	2nd Q as % of Main app	Actual Expenditure	Total as % of main app	Actual Expenditure	Total as % of main app	
Per category								
Category A (Metro)	46 331 182	12 358 837	26.7%	22 866 502	49.4%	11 293 643	49.6%	9.4%
Category B (Local)	31 094 658	7 605 296	24.5%	14 716 141	47.3%	6 888 439	46.8%	10.4%
Category C (District)	7 484 319	1 777 592	23.8%	3 387 285	45.3%	1 607 070	46.6%	10.6%
Total	84 910 158	21 741 725	25.6%	40 969 928	48.3%	19 789 152	48.3%	9.9%
Per Province								
Eastern Cape	8 782 456	2 122 728	24.2%	4 052 028	46.1%	1 997 804	46.8%	6.3%
Free State	4 833 136	1 132 932	23.4%	2 259 366	46.7%	985 118	47.6%	15.0%
Gauteng	26 079 231	6 890 918	26.4%	12 902 312	49.5%	6 268 438	49.0%	9.9%
Kwazulu-Natal	15 213 655	3 969 795	26.1%	7 322 365	48.1%	3 661 731	49.0%	8.4%
Limpopo	4 982 561	1 061 769	21.3%	2 119 336	42.5%	1 000 615	44.4%	6.1%
Mpumalanga	4 357 782	1 171 002	26.9%	2 211 023	50.7%	964 730	47.7%	21.4%
North West	3 940 456	922 198	23.4%	1 859 109	47.2%	892 884	48.2%	3.3%
Northern Cape	2 199 263	491 974	22.4%	1 006 145	45.7%	512 179	46.9%	(3.9%)
Western Cape	14 521 617	3 978 408	27.4%	7 238 245	49.8%	3 505 654	49.1%	13.5%
Total	84 910 158	21 741 725	25.6%	40 969 928	48.3%	19 789 152	48.3%	9.9%

Source: National Treasury Local Government database

5. Aggregate revenue and expenditure trends for metros

Metros aggregated revenue as at 31 December 2015

R thousands	Main appropriation			Second Quarter 2015/16				Year to date: 31 December 2015				Second Quarter 2014/15				Q2 of 2014/15 to Q2 of 2015/16
	Operating Revenue	Capital Revenue	Total	Operating Revenue	Capital Revenue	Total	2nd Q as % of Main app	Operating Revenue	Capital Revenue	Total	Total Rev as % of main app	Operating Revenue	Capital Revenue	Total	Total Rev as % of main app	
Buffalo City	5 719 607	1 275 354	6 994 962	1 486 966	298 379	1 785 345	25.5%	2 971 378	397 962	3 369 340	48.2%	1 308 043	258 780	1 566 823	52.8%	13.9%
Cape Town	31 723 843	5 780 819	37 504 662	8 438 631	1 156 925	9 595 556	25.6%	16 199 278	1 892 205	18 091 483	48.2%	7 270 631	1 218 598	8 489 229	46.7%	13.0%
Ekurhuleni Metro	29 454 839	4 471 563	33 926 402	7 839 799	1 000 626	8 840 425	26.1%	16 448 985	1 300 553	17 749 538	52.3%	6 770 675	505 395	7 276 070	50.0%	21.5%
eThekweni	29 534 286	6 046 926	35 581 212	7 333 186	1 173 076	8 506 262	23.9%	15 167 123	1 996 692	17 163 815	48.2%	7 003 006	1 618 568	8 621 574	52.2%	(1.3%)
City Of Johannesburg	43 788 546	9 896 853	53 685 399	9 871 500	1 703 181	11 574 681	21.6%	20 763 850	2 662 409	23 426 259	43.6%	10 117 382	766 931	10 884 313	42.6%	6.3%
Mangaung	6 740 247	1 793 891	8 534 138	1 098 256	461 321	1 559 577	18.3%	2 806 551	703 812	3 510 363	41.1%	1 437 208	298 784	1 735 991	43.9%	(10.2%)
Nelson Mandela Bay	8 885 456	1 612 510	10 497 966	2 166 338	341 701	2 508 039	23.9%	4 284 525	519 963	4 804 488	45.8%	2 213 132	335 182	2 548 314	47.7%	(1.6%)
City Of Tshwane	26 295 831	3 856 566	30 152 397	6 715 523	1 068 767	7 784 290	25.8%	13 639 007	1 454 954	15 093 961	50.1%	5 985 774	992 998	6 978 772	48.8%	11.5%
Total	182 142 655	34 734 483	216 877 138	44 950 199	7 203 975	52 154 174	24.0%	92 280 696	10 928 551	103 209 247	47.6%	42 105 851	5 995 237	48 101 087	47.5%	8.4%

Source: National Treasury Local Government database

Metros aggregated expenditure as at 31 December 2015

R thousands	Main appropriation			Second Quarter 2015/16				Year to date: 31 December 2015				Second Quarter 2014/15				Q2 of 2014/15 to Q2 of 2015/16
	Operating Expenditure	Capital Expenditure	Total	Operating Expenditure	Capital Expenditure	Total	2nd Q as % of Main app	Operating Expenditure	Capital Expenditure	Total	Total Exp as % of main app	Operating Expenditure	Capital Expenditure	Total	Total Exp as % of main app	
Buffalo City	5 718 685	1 275 354	6 994 040	1 301 395	298 379	1 599 774	22.9%	2 571 649	397 962	2 969 611	42.5%	1 217 590	258 780	1 476 370	48.1%	8.4%
Cape Town	31 849 422	5 780 819	37 630 241	7 562 158	1 156 925	8 719 082	23.2%	14 332 225	1 892 205	16 224 430	43.1%	6 638 334	1 218 598	7 856 932	42.4%	11.0%
Ekurhuleni Metro	29 321 872	4 471 563	33 793 435	7 687 563	1 000 626	8 688 189	25.7%	14 775 226	1 300 553	16 075 779	47.6%	5 686 018	505 395	6 191 414	41.6%	40.3%
eThekweni	29 436 059	6 046 926	35 482 985	6 879 287	1 173 076	8 052 363	22.7%	13 313 603	1 996 692	15 310 295	43.1%	6 740 471	1 618 568	8 359 039	48.2%	(3.7%)
City Of Johannesburg	43 195 323	9 896 853	53 092 176	9 705 180	1 703 181	11 408 361	21.5%	20 082 305	2 662 409	22 744 714	42.8%	9 005 151	766 931	9 772 082	42.0%	16.7%
Mangaung	6 206 926	1 793 891	8 000 816	1 431 669	461 321	1 892 990	23.7%	2 797 688	703 812	3 501 500	43.8%	1 428 356	298 784	1 727 139	40.5%	9.6%
Nelson Mandela Bay	8 819 839	1 612 510	10 432 349	2 081 268	341 701	2 422 968	23.2%	4 300 680	519 963	4 820 644	46.2%	2 101 703	335 182	2 436 885	46.0%	(0.6%)
City Of Tshwane	25 710 916	3 856 566	29 567 483	7 491 909	1 068 767	8 560 676	29.0%	13 239 027	1 454 954	14 693 981	49.7%	6 844 862	992 998	7 837 860	52.6%	9.2%
Total	180 259 042	34 734 483	214 993 525	44 140 428	7 203 975	51 344 403	23.9%	85 412 404	10 928 551	96 340 955	44.8%	39 662 485	5 995 237	45 657 721	44.9%	12.5%

Source: National Treasury Local Government database

Quarterly budget statement summary for metros as at 31 December 2015

Description	Budget year 2015/16							
	Original Budget	Q1 Sept Actual	Q2 Dec Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
Financial Performance								
Property rates	33 092 583	8 009 505	8 941 346	16 950 851	16 317 496	633 355	3.88	33 092 012
Service charges	104 997 856	26 800 077	24 336 881	51 136 959	51 543 729	(406 770)	(0.79)	105 232 281
Investment revenue	2 172 920	479 912	613 309	1 093 221	856 919	236 302	27.58	2 172 920
Transfers recognised - operational	22 203 708	7 102 583	5 983 689	13 086 273	11 754 757	1 331 516	11.33	21 872 710
Other own revenue	19 675 588	4 938 420	5 074 973	10 013 393	9 380 279	633 114	6.75	19 884 247
Total Revenue (excluding capital transfers and contributions)	182 142 655	47 330 497	44 950 199	92 280 696	89 853 180	2 427 516	2.70	182 254 170
Employee costs	45 552 284	10 325 434	12 176 271	22 501 705	22 979 144	(477 439)	(2.08)	45 616 470
Remuneration of councillors	778 898	182 232	182 566	364 797	372 448	(7 651)	(2.05)	778 898
Depreciation & asset impairment	12 445 200	2 635 943	2 722 679	5 358 622	5 884 653	(526 031)	(8.94)	12 423 916
Finance charges	6 533 403	1 109 653	1 583 697	2 693 349	3 007 163	(313 813)	(10.44)	6 533 403
Materials and bulk purchases	63 127 814	16 989 867	15 210 398	32 200 264	31 780 970	419 294	1.32	63 388 133
Transfers and grants	2 840 683	791 732	1 064 649	1 856 380	1 250 847	605 534	48.41	3 403 092
Other expenditure	48 478 623	9 231 223	11 191 607	20 422 831	22 129 001	(1 706 170)	(7.71)	47 496 038
Total Expenditure	179 756 905	41 266 083	44 131 867	85 397 949	87 404 226	(2 006 276)	(2.30)	179 639 951
Surplus/(Deficit)	2 385 750	6 064 415	818 333	6 882 747	2 448 955	4 433 792	181.05	2 614 219
Transfers recognised - capital	15 525 812	1 713 316	3 565 288	5 278 604	6 569 870	(1 291 266)	(19.65)	15 938 451
Contributions recognised - capital & contributed assets	129 261	(30 217)	(28 000)	(58 217)	(6 772)	(51 445)	759.62	129 261
Surplus/(Deficit) after capital transfers & contributions	18 040 823	7 747 513	4 355 621	12 103 135	9 012 053	3 091 082	34.30	18 681 931
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	18 040 823	7 747 513	4 355 621	12 103 135	9 012 053	3 091 082	34.30	18 681 931
Capital expenditure & funds sources								
Capital expenditure	34 734 483	3 724 576	7 203 975	10 928 551	17 955 723	(7 027 172)	(39.14)	35 911 447
Transfers recognised - capital	15 537 614	1 837 086	3 707 327	5 544 414	8 028 581	(2 484 167)	(30.94)	16 057 161
Public contributions & donations	551 632	68 727	105 507	174 234	278 491	(104 256)	(37.44)	556 982
Borrowing	10 264 401	994 525	1 712 745	2 707 270	5 165 494	(2 458 225)	(47.59)	10 330 988
Internally generated funds	8 380 835	824 238	1 678 395	2 502 633	4 483 157	(1 980 524)	(44.18)	8 966 315
Total sources of capital funds	34 734 483	3 724 576	7 203 975	10 928 551	17 955 723	(7 027 172)	(39.14)	35 911 447

Source: National Treasury Local Government database

6. Aggregated revenue and expenditure for secondary cities

Secondary cities aggregated budgets and revenue as at 31 December 2015

	Main appropriation			Second Quarter 2015/16				Year to date: 31 December 2015				Second Quarter 2014/15				Q2 of 2014/15 to Q2 of 2015/16	
	Operating Revenue	Capital Revenue	Total	Operating Revenue	Capital Revenue	Total	2nd Q as % of Main app	Operating Revenue	Capital Revenue	Total	Total Rev as % of main app	Operating Revenue	Capital Revenue	Total	Total Rev as % of main app		
R thousands																	
City Of Matielosana	2 380 228	138 927	2 519 156	565 998	21 558	587 556	23.3%	1 392 015	26 850	1 418 865	56.3%	453 090	21 536	474 625	46.1%	23.8%	
Drakenstein	1 828 026	375 837	2 203 864	341 820	100 161	441 981	20.1%	1 026 352	131 173	1 157 525	52.5%	258 533	49 476	308 009	53.0%	43.5%	
Emalaheni (Mp)	2 626 610	203 042	2 829 652	534 123	20 024	554 148	19.6%	1 147 164	50 831	1 197 996	42.3%	456 356	57 440	513 796	49.3%	7.9%	
Emfuleni	5 354 653	533 881	5 888 534	1 068 659	50 035	1 118 694	19.0%	2 549 967	104 935	2 654 902	45.1%	1 186 164	95 861	1 282 026	50.9%	(12.7%)	
George	1 380 722	244 338	1 625 060	354 166	38 873	393 038	24.2%	669 805	61 325	731 130	45.0%	261 940	36 180	298 120	42.8%	31.8%	
Govan Mbeki	1 620 570	106 439	1 727 009	375 501	16 028	391 529	22.7%	814 707	31 114	845 821	49.0%	354 710	48 890	403 600	48.2%	(3.0%)	
Madibeng	1 512 326	292 461	1 804 787	238 849	49 565	288 415	16.0%	669 697	62 729	732 426	40.6%	479 099	44 860	523 959	45.9%	(45.0%)	
Majhahabeng	1 952 721	146 450	2 099 171	488 159	10 955	499 114	23.8%	1 072 822	30 470	1 103 292	52.6%	486 092	41 807	527 900	55.8%	(5.5%)	
Mbombela	2 157 452	582 416	2 739 868	527 395	146 103	673 498	24.6%	1 113 075	258 567	1 371 642	50.1%	458 680	146 502	605 182	50.3%	11.3%	
Mogale City	2 249 521	293 360	2 542 881	562 635	96 817	659 452	25.9%	1 135 577	126 218	1 261 795	49.6%	408 322	63 378	471 700	42.9%	39.8%	
Msunduzi	4 036 592	709 060	4 745 652	976 027	148 970	1 124 996	23.7%	2 078 368	221 552	2 299 921	48.5%	955 234	119 389	1 074 623	50.1%	4.7%	
Newcastle	1 580 961	400 509	1 981 471	398 077	93 180	491 257	24.8%	824 838	135 588	960 426	48.5%	403 636	80 960	484 595	48.2%	1.4%	
Polokwane	2 404 463	580 121	2 984 584	443 576	109 444	553 020	18.5%	1 065 129	159 377	1 224 506	41.0%	528 390	127 055	655 445	45.9%	(15.6%)	
Rustenburg	3 575 490	1 063 748	4 639 239	725 180	120 602	845 781	18.2%	1 670 388	251 297	1 921 686	41.4%	764 306	215 616	979 922	40.2%	(13.7%)	
Sol Plaatje	1 749 221	111 709	1 860 929	389 597	37 167	426 765	22.9%	1 002 344	57 838	1 060 182	57.0%	380 596	74 383	454 979	56.1%	(6.2%)	
Stellenbosch	1 219 309	452 759	1 672 068	195 116	56 789	251 905	15.1%	749 272	105 501	854 773	51.1%	180 341	32 372	212 713	54.3%	18.4%	
Steve Tshwete	1 362 931	236 369	1 599 300	331 966	47 735	379 701	23.7%	696 446	70 426	766 872	48.0%	310 407	53 640	364 046	47.5%	4.3%	
Tlokwe	1 085 209	224 077	1 309 285	159 642	44 585	204 228	15.6%	510 195	84 539	594 734	45.4%	249 562	48 351	297 913	52.2%	(31.4%)	
uMhlatuze	2 524 301	448 781	2 973 082	522 452	64 064	586 516	19.7%	1 236 069	99 801	1 335 870	44.9%	565 260	116 836	682 096	48.5%	(14.0%)	
Total	42 601 306	7 144 286	49 745 592	9 198 940	1 272 654	10 471 594	21.1%	21 424 231	2 070 132	23 494 363	47.2%	9 140 720	1 474 530	10 615 250	48.3%	(1.4%)	

Source: National Treasury Local Government database

Secondary cities aggregated budgets and expenditure as at 31 December 2015

	Main appropriation			Second Quarter 2015/16				Year to date: 31 December 2015				Second Quarter 2014/15				Q2 of 2014/15 to Q2 of 2015/16
	Operating Expenditure	Capital Expenditure	Total	Operating Expenditure	Capital Expenditure	Total	2nd Q as % of Main app	Operating Expenditure	Capital Expenditure	Total	Total Exp as % of main app	Operating Expenditure	Capital Expenditure	Total	Total Exp as % of main app	
R thousands																
City Of Matielosana	2 743 375	138 927	2 882 303	878 939	21 558	900 497	31.2%	1 310 515	26 850	1 337 365	46.4%	790 144	21 536	811 680	50.3%	10.9%
Drakenstein	1 907 865	375 837	2 283 703	395 445	100 161	495 606	21.7%	744 885	39 000	783 885	38.4%	325 400	49 476	374 876	37.3%	32.2%
Emalaheni (Mp)	2 381 789	203 042	2 584 832	417 312	20 024	437 336	16.9%	746 721	50 831	797 552	30.9%	326 862	57 440	384 302	36.6%	13.8%
Emfuleni	5 222 359	533 881	5 756 240	1 185 988	50 035	1 236 023	21.5%	2 079 648	104 935	2 184 583	38.0%	997 363	95 861	1 093 225	39.3%	13.1%
George	1 436 481	244 338	1 680 819	385 399	38 873	424 272	25.2%	615 269	61 325	676 594	40.3%	296 667	36 180	332 847	40.8%	27.5%
Govan Mbeki	1 605 178	106 439	1 711 617	295 965	16 028	311 993	18.2%	719 817	31 114	750 931	43.9%	251 721	48 890	300 610	34.5%	3.8%
Madibeng	1 512 169	292 461	1 804 630	356 569	49 565	406 134	22.5%	587 551	38 996	626 547	36.0%	353 611	44 860	398 471	45.9%	1.9%
Majhahabeng	2 068 071	146 450	2 214 521	308 162	10 955	319 116	14.4%	579 005	30 470	609 475	27.5%	293 749	41 807	335 557	33.0%	(4.9%)
Mbombela	2 181 545	582 416	2 763 961	568 387	146 103	714 490	25.9%	1 030 860	258 567	1 289 427	46.7%	643 919	146 502	790 421	50.0%	(9.6%)
Mogale City	2 593 075	293 360	2 886 435	570 559	96 817	667 376	23.1%	1 165 677	126 218	1 291 895	44.8%	514 536	63 378	577 914	40.2%	15.5%
Msunduzi	4 033 134	709 060	4 742 194	969 207	148 970	1 118 177	23.6%	2 005 778	221 552	2 227 330	47.0%	1 006 555	119 389	1 125 944	50.3%	(0.7%)
Newcastle	1 834 688	400 509	2 235 197	448 421	93 180	541 600	24.2%	917 644	135 588	1 053 232	47.1%	284 702	80 960	365 662	37.6%	48.1%
Polokwane	2 288 560	580 121	2 868 681	545 402	109 444	654 846	22.8%	1 108 933	159 377	1 268 310	44.2%	531 803	127 055	658 858	46.4%	(0.6%)
Rustenburg	3 567 711	1 063 748	4 631 459	862 959	120 602	983 560	21.2%	1 869 419	251 297	2 120 716	45.8%	678 366	215 616	893 982	39.2%	10.0%
Sol Plaatje	1 738 342	111 709	1 850 050	370 165	37 167	407 332	22.0%	845 269	57 838	903 107	48.8%	373 379	74 383	447 762	52.2%	(9.0%)
Stellenbosch	1 274 227	452 759	1 726 986	332 124	56 789	388 913	22.5%	529 926	105 501	635 427	36.8%	286 676	32 372	319 047	35.8%	2.9%
Steve Tshwete	1 402 830	236 369	1 639 199	299 117	47 735	346 851	21.2%	603 788	70 426	674 214	41.1%	283 450	53 640	337 090	41.7%	2.9%
Tlokwe	1 185 132	224 077	1 409 209	216 773	44 585	261 358	18.5%	490 870	84 539	575 409	40.8%	309 791	48 351	358 142	50.4%	(27.0%)
uMhlatuze	2 519 364	448 781	2 968 144	528 181	64 064	592 245	20.0%	1 121 657	99 801	1 221 458	41.2%	551 133	116 836	667 969	47.9%	(11.3%)
Total	43 495 895	7 144 286	50 640 181	9 935 072	1 272 654	11 207 727	22.1%	19 073 231	2 070 132	21 143 363	41.8%	9 099 829	1 474 530	10 574 359	42.6%	6.0%

Source: National Treasury Local Government database

Quarterly budget statement summary for secondary cities as at 31 December 2015

Description	Budget year 2015/16							
	Original Budget	Q1 Sept Actual	Q2 Dec Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
Financial Performance								
Property rates	6 259 239	2 095 402	1 384 079	3 479 482	3 285 380	194 101	5.91	6 155 684
Service charges	26 528 740	7 023 366	5 708 179	12 731 545	13 435 055	(703 510)	(5.24)	26 892 785
Investment revenue	268 563	60 398	88 971	149 369	127 868	21 501	16.82	268 563
Transfers recognised - operational	6 437 061	2 342 890	1 423 845	3 766 735	3 680 467	86 268	2.34	6 403 837
Other own revenue	3 107 704	703 235	593 866	1 297 101	1 323 008	(25 908)	(1.96)	3 150 757
Total Revenue (excluding capital transfers and contributions)	42 601 306	12 225 291	9 198 940	21 424 231	21 851 778	(427 547)	(1.96)	42 871 627
Expenditure								
Employee costs	10 047 194	2 339 957	2 548 408	4 888 365	4 906 398	(18 033)	(0.37)	10 066 141
Remuneration of councillors	481 051	108 463	107 087	215 550	230 901	(15 351)	(6.65)	481 051
Depreciation & asset impairment	4 254 745	531 231	922 739	1 453 970	2 096 267	(642 296)	(30.64)	4 249 745
Finance charges	846 804	122 139	222 462	344 600	429 104	(84 504)	(19.69)	843 048
Materials and bulk purchases	16 154 951	4 201 981	3 760 330	7 962 311	7 918 923	43 388	0.55	16 021 029
Transfers and grants	625 117	128 346	171 576	299 922	314 880	(14 959)	(4.75)	625 117
Other expenditure	11 086 032	1 706 043	2 202 470	3 908 513	5 184 672	(1 276 159)	(24.61)	12 435 898
Total Expenditure	43 495 895	9 138 159	9 935 072	19 073 231	21 081 145	(2 007 914)	(9.52)	44 722 029
Surplus/(Deficit)	(894 589)	3 087 132	(736 133)	2 350 999	770 632	1 580 367	205.07	(1 850 402)
Transfers recognised - capital	3 758 730	485 168	598 751	1 083 919	1 917 768	(833 849)	(43.48)	3 679 095
Contributions recognised - capital & contributed as:	(20 866)	-	-	-	4 750	(4 750)	(100.00)	(20 866)
Surplus/(Deficit) after capital transfers & contributions	2 843 275	3 572 300	(137 382)	3 434 919	2 693 150	741 769	27.54	1 807 827
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	2 843 275	3 572 300	(137 382)	3 434 919	2 693 150	741 769	27.54	1 807 827
Capital expenditure & funds sources								
Capital expenditure	7 144 286	797 478	1 272 654	2 070 132	3 597 186	(1 527 054)	(42.45)	7 194 372
Transfers recognised - capital	4 248 979	513 379	780 296	1 293 675	2 061 481	(767 806)	(37.25)	4 122 962
Public contributions & donations	115 113	10 946	9 212	20 158	57 991	(37 834)	(65.24)	115 983
Borrowing	1 217 754	145 665	206 668	352 332	641 742	(289 410)	(45.10)	1 283 485
Internally generated funds	1 562 439	127 489	276 479	403 967	835 972	(432 004)	(51.68)	1 671 943
Total sources of capital funds	7 144 286	797 478	1 272 654	2 070 132	3 597 186	(1 527 054)	(42.45)	7 194 372

Source: National Treasury Local Government database

7. Operating revenue and expenditure per function for metros

Metros aggregated revenue and expenditure for water as at 31 December 2015

R thousands	Main appropriation	First Quarter 2015/16		Second Quarter 2015/16		Year to date: 31 December 2015		Second Quarter 2014/15		Q2 of 2014/15 to Q2 of 2015/16
		Actual Revenue	1st Q as % of Main app	Actual Revenue	2nd Q as % of Main app	Actual Revenue	Total Rev as % of main app	Actual Revenue	Total Rev as % of main app	
Water revenue										
Buffalo City	492 088	131 149	26.7%	129 738	26.4%	260 888	53.0%	142 170	70.4%	(8.7%)
Cape Town	2 864 459	523 093	18.3%	742 866	25.9%	1 265 959	44.2%	655 242	43.5%	13.4%
Ekurhuleni Metro	4 788 096	1 346 504	28.1%	1 533 981	32.0%	2 880 485	60.2%	1 188 379	56.1%	29.1%
eThekweni	3 980 830	1 043 087	26.2%	1 008 171	25.3%	2 051 258	51.5%	960 189	54.8%	5.0%
City Of Johannesburg	5 069 545	1 195 376	23.6%	1 397 487	27.6%	2 592 863	51.1%	1 280 714	54.1%	9.1%
Mangaung	975 463	231 407	23.7%	175 457	18.0%	406 864	41.7%	247 339	56.6%	(29.1%)
Nelson Mandela Bay	800 188	178 051	22.3%	205 185	25.6%	383 236	47.9%	196 870	51.2%	4.2%
City Of Tshwane	3 711 560	878 370	23.7%	1 024 952	27.6%	1 903 322	51.3%	898 853	51.8%	14.0%
Total	22 682 228	5 527 037	24.4%	6 217 838	27.4%	11 744 875	51.8%	5 569 757	53.2%	11.6%

R thousands	Main appropriation	First Quarter 2015/16		Second Quarter 2015/16		Year to date: 31 December 2015		Second Quarter 2014/15		Q2 of 2014/15 to Q2 of 2015/16
		Actual Expenditure	1st Q as % of Main app	Actual Expenditure	2nd Q as % of Main app	Actual Expenditure	Total Exp as % of main app	Actual Expenditure	Total Exp as % of main app	
Water expenditure										
Buffalo City	503 337	113 630	22.6%	136 844	27.2%	250 474	49.8%	111 295	52.4%	23.0%
Cape Town	2 353 098	525 574	22.3%	663 531	28.2%	1 189 105	50.5%	536 716	46.6%	23.6%
Ekurhuleni Metro	4 329 888	1 023 683	23.6%	1 367 125	31.6%	2 390 807	55.2%	816 125	44.9%	67.5%
eThekweni	4 149 698	705 464	17.0%	1 039 002	25.0%	1 744 465	42.0%	976 631	45.8%	6.4%
City Of Johannesburg	4 018 064	1 648 192	41.0%	1 593 740	39.7%	3 241 932	80.7%	1 386 419	77.4%	15.0%
Mangaung	858 704	161 610	18.8%	227 058	26.4%	388 668	45.3%	191 399	44.7%	18.6%
Nelson Mandela Bay	693 203	130 437	18.8%	192 264	27.7%	322 701	46.6%	170 395	42.8%	12.8%
City Of Tshwane	3 291 217	749 401	22.8%	857 271	26.0%	1 606 672	48.8%	920 814	55.0%	(6.9%)
Total	20 197 210	5 057 991	25.0%	6 076 834	30.1%	11 134 825	55.1%	5 109 794	53.6%	18.9%

Source: National Treasury Local Government database

Metros aggregated revenue and expenditure for electricity as at 31 December 2015

R thousands	Main appropriation	First Quarter 2015/16		Second Quarter 2015/16		Year to date: 31 December 2015		Second Quarter 2014/15		Q2 of 2014/15 to Q2 of 2015/16
		Actual Revenue	1st Q as % of Main app	Actual Revenue	2nd Q as % of Main app	Actual Revenue	Total Rev as % of main app	Actual Revenue	Total Rev as % of main app	
Revenue electricity										
Buffalo City	1 726 439	452 645	26.2%	502 726	29.1%	955 371	55.3%	372 846	49.7%	34.8%
Cape Town	11 295 010	2 987 259	26.4%	2 712 628	24.0%	5 699 887	50.5%	2 481 532	50.8%	9.3%
Ekurhuleni Metro	13 571 231	4 090 330	30.1%	3 090 043	22.8%	7 180 372	52.9%	2 824 913	53.4%	9.4%
eThekweni	12 126 793	3 145 086	25.9%	2 765 949	22.8%	5 911 035	48.7%	2 577 455	49.9%	7.3%
City Of Johannesburg	16 193 092	4 105 001	25.4%	3 120 849	19.3%	7 225 850	44.6%	3 272 388	50.4%	(4.6%)
Mangaung	2 648 134	710 894	26.8%	491 047	18.5%	1 201 941	45.4%	470 861	42.0%	4.3%
Nelson Mandela Bay	3 681 941	846 634	23.0%	837 657	22.8%	1 684 291	45.7%	764 674	46.2%	9.5%
City Of Tshwane	10 684 099	2 755 288	25.8%	2 338 860	21.9%	5 094 148	47.7%	2 085 966	49.0%	12.1%
Total	71 926 739	19 093 137	26.5%	15 859 758	22.0%	34 952 895	48.6%	14 850 635	50.1%	6.8%

R thousands	Main appropriation	First Quarter 2015/16		Second Quarter 2015/16		Year to date: 31 December 2015		Second Quarter 2014/15		Q2 of 2014/15 to Q2 of 2015/16
		Actual Expenditure	1st Q as % of Main app	Actual Expenditure	2nd Q as % of Main app	Actual Expenditure	Total Exp as % of main app	Actual Expenditure	Total Exp as % of main app	
Expenditure electricity										
Buffalo City	1 625 904	520 016	32.0%	355 905	21.9%	875 921	53.9%	329 645	57.2%	8.0%
Cape Town	9 432 015	2 335 343	24.8%	2 090 108	22.2%	4 425 451	46.9%	1 870 303	46.2%	11.8%
Ekurhuleni Metro	12 759 906	3 440 084	27.0%	2 798 910	21.9%	6 238 994	48.9%	2 256 540	46.9%	24.0%
eThekweni	10 505 654	2 997 259	28.5%	2 310 378	22.0%	5 307 637	50.5%	2 106 355	50.5%	9.7%
City Of Johannesburg	14 910 276	4 429 242	29.7%	2 917 695	19.6%	7 346 937	49.3%	2 596 114	54.4%	12.4%
Mangaung	2 320 960	650 503	28.0%	518 118	22.3%	1 168 621	50.4%	526 588	47.7%	(1.6%)
Nelson Mandela Bay	3 444 088	1 117 554	32.4%	761 360	22.1%	1 878 914	54.6%	814 778	48.9%	(6.6%)
City Of Tshwane	9 536 368	2 368 041	24.8%	3 133 620	32.9%	5 501 661	57.7%	2 322 945	58.8%	34.9%
Total	64 535 172	17 858 041	27.7%	14 886 095	23.1%	32 744 136	50.7%	12 823 267	51.2%	16.1%

Source: National Treasury Local Government database

Metros aggregated revenue and expenditure for waste water management as at 31 December 2015

R thousands	Main appropriation	First Quarter 2015/16		Second Quarter 2015/16		Year to date: 31 December 2015		Second Quarter 2014/15		Q2 of 2014/15 to Q2 of 2015/16
		Actual Revenue	1st Q as % of Main app	Actual Revenue	2nd Q as % of Main app	Actual Revenue	Total Rev as % of main app	Actual Revenue	Total Rev as % of main app	
Revenue waste water management										
Buffalo City	392 460	121 652	31.0%	98 167	25.0%	219 819	56.0%	92 553	60.8%	6.1%
Cape Town	1 563 171	294 101	18.8%	405 000	25.9%	699 101	44.7%	346 960	44.4%	16.7%
Ekurhuleni Metro	1 189 748	404 524	34.0%	357 749	30.1%	762 273	64.1%	275 517	52.3%	29.8%
eThekweni	1 137 348	316 597	27.8%	296 193	26.0%	612 790	53.9%	290 881	55.6%	1.8%
City Of Johannesburg	3 379 698	737 778	21.8%	764 614	22.6%	1 502 391	44.5%	814 787	49.0%	(6.2%)
Mangaung	355 690	140 889	39.6%	52 216	14.7%	193 105	54.3%	75 322	50.2%	(30.7%)
Nelson Mandela Bay	701 186	171 932	24.5%	160 789	22.9%	332 721	47.5%	187 108	56.6%	(14.1%)
City Of Tshwane	807 831	189 132	23.4%	209 406	25.9%	398 538	49.3%	202 442	50.8%	3.4%
Total	9 527 132	2 376 605	24.9%	2 344 134	24.6%	4 720 739	49.6%	2 285 569	50.6%	2.6%
R thousands	Main appropriation	First Quarter 2015/16		Second Quarter 2015/16		Year to date: 31 December 2015		Second Quarter 2014/15		Q2 of 2014/15 to Q2 of 2015/16
		Actual Expenditure	1st Q as % of Main app	Actual Expenditure	2nd Q as % of Main app	Actual Expenditure	Total Exp as % of main app	Actual Expenditure	Total Exp as % of main app	
Expenditure waste water management										
Buffalo City	362 232	78 759	21.7%	104 711	28.9%	183 470	50.6%	219 927	95.1%	(52.4%)
Cape Town	1 689 676	337 880	20.0%	399 859	23.7%	737 739	43.7%	318 641	43.6%	25.5%
Ekurhuleni Metro	587 578	164 585	28.0%	163 783	27.9%	328 367	55.9%	129 246	48.5%	26.7%
eThekweni	1 255 500	266 402	21.2%	327 891	26.1%	594 294	47.3%	298 229	46.7%	9.9%
City Of Johannesburg	2 678 710	356 470	13.3%	383 219	14.3%	739 688	27.6%	349 952	27.5%	9.5%
Mangaung	266 875	76 194	28.6%	38 206	14.3%	114 400	42.9%	68 164	39.6%	(43.9%)
Nelson Mandela Bay	563 621	104 353	18.5%	119 798	21.3%	224 150	39.8%	122 232	37.0%	(2.0%)
City Of Tshwane	553 715	98 045	17.7%	118 886	21.5%	216 931	39.2%	270 334	60.5%	(56.0%)
Total	7 957 908	1 482 687	18.6%	1 656 353	20.8%	3 139 040	39.4%	1 776 724	42.3%	(6.8%)

Source: National Treasury Local Government database

Metros aggregated revenue and expenditure for waste management as at 31 December 2015

R thousands	Main appropriation	First Quarter 2015/16		Second Quarter 2015/16		Year to date:		Second Quarter 2014/15		Q2 of 2014/15 to Q2 of 2015/16
		Actual Revenue	1st Q as % of Main app	Actual Revenue	2nd Q as % of Main app	Actual Revenue	Total Rev as % of main app	Actual Revenue	Total Rev as % of main app	
Revenue waste management										
Buffalo City	361 032	101 499	28.1%	95 636	26.5%	197 134	54.6%	90 075	56.4%	6.2%
Cape Town	1 111 347	271 207	24.4%	275 254	24.8%	546 461	49.2%	245 399	48.8%	12.2%
Ekurhuleni Metro	1 755 906	474 367	27.0%	486 542	27.7%	960 908	54.7%	429 230	54.8%	13.4%
eThekweni	934 461	297 013	31.8%	268 288	28.7%	565 301	60.5%	253 178	60.0%	6.0%
City Of Johannesburg	1 354 920	351 255	25.9%	339 404	25.0%	690 659	51.0%	303 049	52.0%	12.0%
Mangaung	265 980	107 768	40.5%	62 259	23.4%	170 027	63.9%	51 569	43.5%	20.7%
Nelson Mandela Bay	354 543	104 922	29.6%	84 662	23.9%	189 584	53.5%	58 980	47.5%	43.5%
City Of Tshwane	1 174 628	286 480	24.4%	292 135	24.9%	578 614	49.3%	255 554	48.9%	14.3%
Total	7 312 817	1 994 510	27.3%	1 904 179	26.0%	3 898 689	53.3%	1 687 032	52.5%	12.9%
R thousands	Main appropriation	First Quarter 2015/16		Second Quarter 2015/16		Year to date:		Second Quarter 2014/15		Q2 of 2014/15 to Q2 of 2015/16
		Actual Expenditure	1st Q as % of Main app	Actual Expenditure	2nd Q as % of Main app	Actual Expenditure	Total Exp as % of main app	Actual Expenditure	Total Exp as % of main app	
Expenditure waste management										
Buffalo City	290 196	61 845	21.3%	73 621	25.4%	135 466	46.7%	78 606	48.9%	(6.3%)
Cape Town	1 970 288	378 800	19.2%	491 403	24.9%	870 203	44.2%	448 217	47.9%	9.6%
Ekurhuleni Metro	1 518 870	242 622	16.0%	371 197	24.4%	613 819	40.4%	261 313	34.0%	42.1%
eThekweni	857 338	225 912	26.4%	269 386	31.4%	495 298	57.8%	258 268	53.2%	4.3%
City Of Johannesburg	1 917 968	367 923	19.2%	444 381	23.2%	812 303	42.4%	426 723	51.7%	4.1%
Mangaung	234 944	54 698	23.3%	40 804	17.4%	95 502	40.6%	48 814	39.4%	(16.4%)
Nelson Mandela Bay	312 057	58 579	18.8%	70 718	22.7%	129 297	41.4%	64 849	40.3%	9.1%
City Of Tshwane	1 000 526	215 494	21.5%	288 595	28.8%	504 089	50.4%	234 581	58.8%	23.0%
Total	8 102 188	1 605 873	19.8%	2 050 104	25.3%	3 655 977	45.1%	1 821 372	47.2%	12.6%

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 31 December 2015

R thousands	Main appropriation	Second Quarter 2015/16		Year to date: 31 December 2015		Second Quarter 2014/15		Q2 of 2014/15 to Q2 of 2015/16
		Actual Revenue	2nd Q as % of Main app	Actual Revenue	Total Rev as % of main app	Actual Revenue	Total Rev as % of main app	
Water revenue								
City Of Matlosana	606 006	114 686	18.9%	220 265	36.3%	85 484	28.1%	34.2%
Drakenstein	186 114	46 232	24.8%	79 932	42.9%	39 734	45.0%	16.4%
Emalahleni (Mp)	363 411	18 340	5.0%	36 937	10.2%	77 872	43.5%	(76.4%)
Emfuleni	1 075 905	228 535	21.2%	550 707	51.2%	246 012	50.1%	(7.1%)
George	129 705	34 432	26.5%	61 646	47.5%	31 038	54.3%	10.9%
Govan Mbeki	323 220	86 268	26.7%	164 395	50.9%	67 001	48.7%	28.8%
Madibeng	278 694	32 524	11.7%	63 515	22.8%	35 000	24.1%	(7.1%)
Matjhabeng	203 889	98 853	48.5%	172 220	84.5%	99 062	90.5%	(0.2%)
Mbombela	59 640	10 907	18.3%	22 481	37.7%	10 630	100.7%	2.6%
Mogale City	272 356	76 173	28.0%	141 653	52.0%	56 632	46.6%	34.5%
Msunduzi	502 412	183 178	36.5%	357 142	71.1%	156 179	77.2%	17.3%
Newcastle	226 202	41 002	18.1%	106 753	47.2%	64 599	57.5%	(36.5%)
Polokwane	259 055	87 589	33.8%	156 920	60.6%	62 098	42.2%	41.0%
Ruslenburg	636 562	101 569	16.0%	286 980	45.1%	118 002	38.3%	(13.9%)
Sol Plaatje	245 334	57 039	23.2%	112 112	45.7%	57 100	43.3%	(0.1%)
Stellenbosch	125 857	20 924	16.6%	37 012	29.4%	26 063	37.3%	(19.7%)
Steve Tshwete	89 860	23 934	26.6%	48 933	54.5%	22 065	54.6%	8.5%
Tlokwe	101 628	6 344	6.2%	30 376	29.9%	20 118	43.4%	(68.5%)
uMhlatuze	378 433	81 216	21.5%	172 126	45.5%	69 177	46.6%	17.4%
Total	6 064 282	1 349 744	22.3%	2 822 106	46.5%	1 343 866	47.5%	0.4%
R thousands	Main appropriation	Second Quarter 2015/16		Year to date: 31 December 2015		Second Quarter 2014/15		Q2 of 2014/15 to Q2 of 2015/16
		Actual Expenditure	2nd Q as % of Main app	Actual Expenditure	Total Exp as % of main app	Actual Expenditure	Total Exp as % of main app	
Water expenditure								
City Of Matlosana	544 161	140 517	25.8%	197 375	36.3%	125 570	51.2%	11.9%
Drakenstein	123 017	12 253	10.0%	23 885	19.4%	7 293	9.4%	68.0%
Emalahleni (Mp)	284 299	42 864	15.1%	65 691	23.1%	34 946	33.4%	22.7%
Emfuleni	913 393	182 708	20.0%	300 978	33.0%	153 645	39.7%	18.9%
George	110 806	33 426	30.2%	46 583	42.0%	26 268	45.4%	27.2%
Govan Mbeki	252 824	52 838	20.9%	123 589	48.9%	14 179	15.2%	272.6%
Madibeng	226 032	58 986	26.1%	81 449	36.0%	45 479	55.4%	29.7%
Matjhabeng	555 923	44 209	8.0%	68 010	12.2%	41 385	19.1%	6.8%
Mbombela	215 073	51 518	24.0%	77 636	36.1%	36 427	44.7%	41.4%
Mogale City	328 676	88 060	26.8%	172 595	52.5%	70 736	46.8%	24.5%
Msunduzi	515 832	143 545	27.8%	283 996	55.1%	170 143	86.5%	(15.6%)
Newcastle	224 628	38 632	17.2%	77 210	34.4%	37 176	24.0%	3.9%
Polokwane	295 409	52 904	17.9%	114 561	38.8%	65 075	33.1%	(18.7%)
Ruslenburg	480 037	139 563	29.1%	253 053	52.7%	94 106	36.1%	48.3%
Sol Plaatje	192 848	63 694	33.0%	106 890	55.4%	56 997	54.2%	11.8%
Stellenbosch	112 380	32 062	28.5%	38 847	34.6%	26 106	32.9%	22.8%
Steve Tshwete	95 671	22 373	23.4%	40 835	42.7%	21 039	44.9%	6.3%
Tlokwe	77 041	12 692	16.5%	20 227	26.3%	18 942	44.0%	(33.0%)
uMhlatuze	397 681	67 943	17.1%	155 050	39.0%	109 160	61.3%	(37.8%)
Total	5 945 730	1 280 785	21.5%	2 248 459	37.8%	1 154 673	39.1%	10.9%

Source: National Treasury Local Government database

Secondary cities aggregated revenue and expenditure for electricity as at 31 December 2015

	Main appropriation	Second Quarter 2015/16		Year to date: 31 December 2015		Second Quarter 2014/15		Q2 of 2014/15 to Q2 of 2015/16
		Actual Revenue	2nd Q as % of Main app	Actual Revenue	Total Rev as % of main app	Actual Revenue	Total Rev as % of main app	
R thousands								
Electricity revenue								
City Of Matlosana	818 337	164 846	20.1%	352 234	43.0%	146 645	47.5%	12.4%
Drakenstein	979 121	231 428	23.6%	476 172	48.6%	189 476	49.6%	22.1%
Emalahleni (Mp)	1 318 924	239 489	18.2%	534 478	40.5%	168 471	45.6%	42.2%
Emfuleni	2 068 198	427 904	20.7%	1 023 286	49.5%	426 902	48.6%	0.2%
George	549 037	136 813	24.9%	277 480	50.5%	122 767	49.4%	11.4%
Govan Mbeki	523 734	95 494	18.2%	221 396	42.3%	107 949	45.6%	(11.5%)
Madibeng	525 263	100 879	19.2%	199 634	38.0%	80 068	33.1%	26.0%
Maljhabeng	746 025	111 360	14.9%	263 726	35.4%	108 281	33.6%	2.8%
Mbombela	769 732	183 162	23.8%	377 539	49.0%	155 757	49.6%	17.6%
Mogale City	962 963	214 424	22.3%	456 802	47.4%	194 321	47.6%	10.3%
Msunduzi	1 898 612	430 635	22.7%	943 410	49.7%	406 323	50.7%	6.0%
Newcastle	702 824	151 984	21.6%	317 503	45.2%	162 489	49.0%	(6.5%)
Polokwane	793 681	196 710	24.8%	391 825	49.4%	172 511	45.9%	14.0%
Rustenburg	1 851 026	423 641	22.9%	914 424	49.4%	421 220	42.2%	0.6%
Sol Plaatje	651 594	137 832	21.2%	317 596	48.7%	127 323	44.5%	8.3%
Stellenbosch	475 163	108 409	22.8%	229 264	48.2%	102 541	48.0%	5.7%
Steve Tshwete	554 282	131 215	23.7%	282 589	51.0%	120 774	51.1%	8.6%
Tlokwe	591 954	99 227	16.8%	292 429	49.4%	127 601	57.6%	(22.2%)
uMhlathuze	1 393 890	256 414	18.4%	705 438	50.6%	317 660	50.2%	(19.3%)
Total	18 174 360	3 841 865	21.1%	8 577 226	47.2%	3 659 080	47.0%	5.0%
	Main appropriation	Second Quarter 2015/16		Year to date: 31 December 2015		Second Quarter 2014/15		Q2 of 2014/15 to Q2 of 2015/16
		Actual Expenditure	2nd Q as % of Main app	Actual Expenditure	Total Exp as % of main app	Actual Expenditure	Total Exp as % of main app	
R thousands								
Electricity expenditure								
Rustenburg	1 752 151	469 306	26.8%	1 117 454	63.8%	274 346	43.0%	71.1%
City Of Matlosana	698 460	288 511	41.3%	390 875	56.0%	136 619	38.7%	111.2%
Msunduzi	1 559 620	349 213	22.4%	832 490	53.4%	307 792	55.7%	13.5%
Govan Mbeki	543 544	93 434	17.2%	283 174	52.1%	98 365	41.6%	(5.0%)
Sol Plaatje	568 128	112 316	19.8%	291 639	51.3%	97 189	50.9%	15.6%
Newcastle	557 166	136 374	24.5%	284 685	51.1%	61 035	51.0%	123.4%
uMhlathuze	1 211 487	265 918	21.9%	597 573	49.3%	255 674	49.5%	4.0%
Polokwane	792 180	145 669	18.4%	386 704	48.8%	141 348	50.4%	3.1%
Mogale City	782 154	156 043	20.0%	376 391	48.1%	150 727	51.2%	3.5%
Emfuleni	1 839 193	466 394	25.4%	870 674	47.3%	339 132	43.1%	37.5%
Mbombela	575 534	111 969	19.5%	268 830	46.7%	219 939	58.4%	(49.1%)
Tlokwe	478 722	76 177	15.9%	217 515	45.4%	94 564	49.9%	(19.4%)
George	474 940	112 606	23.7%	211 994	44.6%	93 770	43.5%	20.1%
Steve Tshwete	485 408	101 156	20.8%	211 921	43.7%	92 053	44.2%	9.9%
Madibeng	457 779	144 075	31.5%	198 007	43.3%	125 046	60.1%	15.2%
Drakenstein	785 271	153 128	19.5%	315 973	40.2%	132 963	40.2%	15.2%
Stellenbosch	455 272	95 400	21.0%	178 399	39.2%	89 683	41.0%	6.4%
Emalahleni (Mp)	1 212 514	212 288	17.5%	375 912	31.0%	105 099	28.9%	102.0%
Maljhabeng	544 631	42 064	7.7%	96 224	17.7%	64 109	30.6%	(34.4%)
Total	15 774 155	3 532 040	22.4%	7 506 435	47.6%	2 879 453	45.8%	22.7%

Source: National Treasury Local Government database

Secondary cities aggregated revenue and expenditure for waste water management as at 31 December 2015

R thousands	Main appropriation	Second Quarter 2015/16		Year to date: 31 December 2015		Second Quarter 2014/15		Q2 of 2014/15 to Q2 of 2015/16
		Actual Revenue	2nd Q as % of Main app	Actual Revenue	Total Rev as % of main app	Actual Revenue	Total Rev as % of main app	
Waste water management revenue								
City Of Matielosana	162 321	23 382	14.4%	47 728	29.4%	17 661	40.8%	32.4%
Drakenstein	93 537	4 641	5.0%	80 995	86.6%	2 292	93.4%	102.5%
Emalahleni (Mp)	133 204	32 854	24.7%	62 865	47.2%	30 113	50.1%	9.1%
Emfuleni	404 158	(34 538)	(8.5%)	55 559	13.7%	103 643	65.7%	(133.3%)
George	104 955	35 137	33.5%	71 459	68.1%	25 794	59.6%	36.2%
Gov an Mbeki	90 458	24 816	27.4%	47 321	52.3%	20 405	53.2%	21.6%
Madibeng	140 146	8 018	5.7%	13 225	9.4%	7 887	6.5%	1.7%
Majjhabeng	120 882	34 737	28.7%	68 401	56.6%	34 465	60.9%	0.8%
Mbombela	16 549	4 251	25.7%	8 332	50.3%	4 570	49.3%	(7.0%)
Mogale City	169 035	47 897	28.3%	96 158	56.9%	2 461	49.6%	1846.6%
Msunduzi	148 037	40 235	27.2%	75 886	51.3%	36 879	56.6%	9.1%
New castle	178 125	13 051	7.3%	73 261	41.1%	40 279	55.5%	(67.6%)
Polokwane	55 326	13 445	24.3%	26 879	48.6%	12 522	36.5%	7.4%
Rustenburg	254 850	54 743	21.5%	126 359	49.6%	38 474	31.9%	42.3%
Sol Plaatje	73 691	18 187	24.7%	36 386	49.4%	17 115	51.1%	6.3%
Stellenbosch	86 810	17 617	20.3%	73 838	85.1%	3 318	72.5%	430.9%
Stev e Tshwete	85 523	23 047	26.9%	47 467	55.5%	21 753	55.7%	6.0%
Tlokwe	47 432	9 541	20.1%	23 191	48.9%	12 820	50.3%	(25.6%)
uMhlathuze	192 286	81 963	42.6%	127 731	66.4%	41 638	49.2%	96.8%
Total	2 557 326	453 023	17.7%	1 163 040	45.5%	474 086	51.1%	(4.4%)
R thousands	Main appropriation	Second Quarter 2015/16		Year to date: 31 December 2015		Second Quarter 2014/15		Q2 of 2014/15 to Q2 of 2015/16
		Actual Expenditure	2nd Q as % of Main app	Actual Expenditure	Total Exp as % of main app	Actual Expenditure	Total Exp as % of main app	
Waste water management expenditure								
City Of Matielosana	137 941	42 560	30.9%	53 675	38.9%	37 841	42.7%	12.5%
Drakenstein	115 597	26 506	22.9%	46 226	40.0%	10 092	17.3%	162.6%
Emalahleni (Mp)	123 171	15 012	12.2%	26 346	21.4%	11 892	25.7%	26.2%
Emfuleni	194 306	35 283	18.2%	60 181	31.0%	33 811	38.5%	4.4%
George	88 099	25 816	29.3%	38 408	43.6%	20 061	46.3%	28.7%
Gov an Mbeki	87 467	12 413	14.2%	23 404	26.8%	5 734	14.8%	116.5%
Madibeng	23 772	7 017	29.5%	11 796	49.6%	5 113	54.9%	37.2%
Majjhabeng	82 147	18 123	22.1%	29 861	36.4%	12 881	13.1%	40.7%
Mbombela	28 631	13 678	47.8%	26 966	94.2%	15 049	35.3%	(9.1%)
Mogale City	113 491	24 583	21.7%	44 003	38.8%	20 744	30.7%	18.5%
Msunduzi	181 939	49 636	27.3%	94 861	52.1%	47 015	74.9%	5.6%
New castle	46 771	4 365	9.3%	11 556	24.7%	9 192	17.6%	(52.5%)
Polokwane	86 368	11 156	12.9%	22 469	26.0%	16 020	38.3%	(30.4%)
Rustenburg	226 351	38 475	17.0%	67 350	29.8%	38 655	30.8%	(0.5%)
Sol Plaatje	57 250	15 646	27.3%	27 914	48.8%	14 798	51.6%	5.7%
Stellenbosch	111 746	33 658	30.1%	44 614	39.9%	27 684	32.8%	21.6%
Stev e Tshwete	88 599	19 821	22.4%	38 540	43.5%	18 713	43.6%	5.9%
Tlokwe	46 544	10 743	23.1%	16 996	36.5%	14 823	42.4%	(27.5%)
uMhlathuze	162 479	49 987	30.8%	84 237	51.8%	27 570	42.3%	81.3%
Total	2 002 667	454 477	22.7%	769 402	38.4%	387 687	34.3%	17.2%

Source: National Treasury Local Government database

Secondary cities aggregated revenue and expenditure for waste management as at 31 December 2015

R thousands	Main appropriation	Second Quarter 2015/16		Year to date: 31 December 2015		Second Quarter 2014/15		Q2 of 2014/15 to Q2 of 2015/16
		Actual Revenue	2nd Q as % of Main app	Actual Revenue	Total Rev as % of main app	Actual Revenue	Total Rev as % of main app	
Waste management revenue								
City Of Matlosana	218 768	33 151	15.2%	66 214	30.3%	23 162	32.7%	43.1%
Drakenstein	130 112	10 596	8.1%	22 320	17.2%	2 779	101.6%	281.4%
Emalahleni (Mp)	-	20 061	-	27 173	-	17 981	50.5%	11.6%
Emfuleni	205 817	49 929	24.3%	99 383	48.3%	45 975	51.0%	8.6%
George	72 933	25 818	35.4%	52 395	71.8%	19 545	63.3%	32.1%
Gov an Mbeki	102 252	24 656	24.1%	49 754	48.7%	23 324	51.8%	5.7%
Madibeng	123 772	7 795	6.3%	16 004	12.9%	7 117	14.0%	9.5%
Majhabeng	68 027	21 232	31.2%	41 865	61.5%	21 270	67.1%	(0.2%)
Mbombela	91 883	25 977	28.3%	48 988	53.3%	18 237	51.9%	42.4%
Mogale City	172 981	48 697	28.2%	101 963	58.9%	25 437	45.3%	91.4%
Msunduzi	98 770	28 415	28.8%	56 639	57.3%	26 360	57.4%	7.8%
New castle	108 590	13 854	12.8%	40 104	36.9%	22 780	51.6%	(39.2%)
Polokwane	65 083	16 280	25.0%	32 499	49.9%	14 835	47.2%	9.7%
Rustenburg	164 022	27 369	16.7%	79 729	48.6%	35 887	51.9%	(23.7%)
Sol Plaatje	54 128	13 494	24.9%	26 991	49.9%	12 690	50.8%	6.3%
Stellenbosch	56 254	11 669	20.7%	54 426	96.8%	39	71.0%	29592.7%
Steve Tshwete	99 131	26 609	26.8%	55 219	55.7%	23 944	55.1%	11.1%
Tlokwe	36 049	6 773	18.8%	16 944	47.0%	9 450	59.3%	(28.3%)
uMhlathuze	114 206	(7 159)	(6.3%)	21 166	18.5%	25 059	49.6%	(128.6%)
Total	1 982 780	405 218	20.4%	909 777	45.9%	375 868	51.6%	7.8%
R thousands	Main appropriation	Second Quarter 2015/16		Year to date: 31 December 2015		Second Quarter 2014/15		Q2 of 2014/15 to Q2 of 2015/16
		Actual Expenditure	2nd Q as % of Main app	Actual Expenditure	Total Exp as % of main app	Actual Expenditure	Total Exp as % of main app	
Waste management expenditure								
Msunduzi	105 605	31 620	29.9%	62 177	58.9%	25 989	44.2%	21.7%
Mbombela	151 322	47 587	31.4%	82 305	54.4%	45 259	55.3%	5.1%
Steve Tshwete	92 873	21 782	23.5%	43 024	46.3%	21 498	49.7%	1.3%
Madibeng	69 754	18 006	25.8%	31 581	45.3%	22 312	55.5%	(19.3%)
George	54 551	14 458	26.5%	24 679	45.2%	12 549	45.9%	15.2%
Polokwane	64 900	16 563	25.5%	28 960	44.6%	14 189	43.8%	16.7%
Mogale City	148 970	32 150	21.6%	60 551	40.6%	32 897	39.5%	(2.3%)
Rustenburg	110 140	22 266	20.2%	44 502	40.4%	21 246	43.4%	4.8%
Sol Plaatje	49 728	11 204	22.5%	20 084	40.4%	13 735	56.1%	(18.4%)
Drakenstein	123 736	30 899	25.0%	48 559	39.2%	8 560	16.3%	260.9%
Majhabeng	89 735	17 444	19.4%	34 684	38.7%	15 034	-	16.0%
uMhlathuze	105 667	16 857	16.0%	40 368	38.2%	23 048	48.2%	(26.9%)
New castle	99 537	19 504	19.6%	36 800	37.0%	4 802	21.4%	306.1%
Tlokwe	53 147	8 698	16.4%	19 209	36.1%	9 489	39.7%	(8.3%)
Gov an Mbeki	81 919	14 858	18.1%	28 544	34.8%	14 137	24.8%	5.1%
Emfuleni	137 625	22 345	16.2%	38 280	27.8%	24 107	38.1%	(7.3%)
Stellenbosch	61 851	10 794	17.5%	17 046	27.6%	10 264	28.2%	5.2%
City Of Matlosana	123 753	15 273	12.3%	28 166	22.8%	11 604	35.5%	31.6%
Emalahleni (Mp)	-	16 985	-	23 293	-	15 795	42.0%	7.5%
Total	1 724 812	389 292	22.6%	712 809	41.3%	346 513	42.1%	12.3%

Source: National Treasury Local Government database

9. Aggregated municipal debtors age analysis

Debtors Age Analysis as at 2nd Quarter Ended 31 December 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	2 963 144	8.9%	1 331 915	4.0%	1 256 382	3.8%	27 804 901	83.4%	33 356 342	28.3%	149 946	0.4%	2 867 149	8.6%
Trade and Other Receivables from Exchange Transactions - Electricity	4 982 082	28.7%	1 280 329	7.4%	776 754	4.5%	10 317 919	59.4%	17 357 085	14.7%	22 509	0.1%	806 612	4.6%
Receivables from Non-exchange Transactions - Property Rates	3 432 980	12.8%	976 834	3.6%	883 648	3.3%	21 513 416	80.3%	26 806 878	22.7%	194 413	0.7%	1 902 380	7.1%
Receivables from Ex change Transactions - Waste Water Management	1 162 677	9.3%	421 553	3.4%	455 286	3.6%	10 475 760	83.7%	12 515 276	10.6%	66 272	0.5%	689 265	5.5%
Receivables from Ex change Transactions - Waste Management	688 514	8.2%	285 011	3.4%	330 179	3.9%	7 111 058	84.5%	8 414 762	7.1%	23 303	0.3%	391 360	4.7%
Receivables from Ex change Transactions - Property Rental Debtors	88 087	5.0%	32 751	1.8%	16 743	0.9%	1 636 552	92.2%	1 774 133	1.5%	2 102	0.1%	144 499	8.1%
Interest on Arrear Debtor Accounts	213 895	2.0%	315 850	2.9%	389 247	3.6%	9 813 524	91.4%	10 732 515	9.1%	27 739	0.3%	925 128	8.6%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	2 042	-	-	-
Other	298 347	4.3%	(23 109)	(0.3%)	128 759	1.8%	6 572 438	94.2%	6 976 435	5.9%	85 257	1.2%	575 839	8.3%
Total	13 829 726	11.7%	4 621 134	3.9%	4 236 997	3.6%	95 245 569	80.8%	117 933 425	100.0%	573 583	0.5%	8 302 232	7.0%
Debtors Age Analysis By Customer Group														
Organs of State	143 592	2.3%	105 918	1.7%	283 188	4.5%	5 823 398	91.6%	6 356 096	5.4%	(645)	(0.0%)	411 010	6.5%
Commercial	6 303 319	24.6%	1 528 383	6.0%	1 128 088	4.4%	16 688 701	65.1%	25 648 490	21.7%	(5 980)	(0.0%)	1 876 480	7.3%
Households	6 636 946	8.5%	2 709 492	3.5%	2 550 248	3.3%	65 963 418	84.7%	77 860 103	66.0%	520 625	0.7%	5 587 596	7.2%
Other	745 869	9.2%	277 341	3.4%	275 474	3.4%	6 770 052	83.9%	8 068 736	6.8%	59 583	0.7%	427 147	5.3%
Total	13 829 726	11.7%	4 621 134	3.9%	4 236 997	3.6%	95 245 569	80.8%	117 933 425	100.0%	573 583	0.5%	8 302 232	7.0%
Per Province														
Eastern Cape	1 594 396	19.3%	391 370	4.7%	300 695	3.6%	5 983 416	72.4%	8 269 878	7.0%	123 155	1.5%	-	-
Free State	851 301	7.5%	508 487	4.5%	875 091	7.7%	9 119 673	80.3%	11 354 552	9.6%	245 523	2.2%	2 488 099	21.9%
Gauteng	6 272 574	12.3%	1 800 975	3.5%	1 446 692	2.8%	41 637 790	81.4%	51 158 032	43.4%	152 365	0.3%	793 384	1.6%
Kwazulu-Natal	1 656 378	11.7%	744 600	5.3%	533 155	3.8%	11 240 826	79.3%	14 174 959	12.0%	(16 355)	(0.1%)	3 752 285	26.5%
Limpopo	292 637	6.9%	230 564	5.4%	245 924	5.8%	3 479 217	81.9%	4 248 343	3.6%	-	-	8 678	0.2%
Mpumalanga	(22 531)	(0.3%)	222 181	3.2%	220 055	3.1%	6 616 054	94.0%	7 035 759	6.0%	-	-	203 218	2.9%
North West	696 941	7.4%	365 701	3.9%	300 439	3.2%	8 094 458	85.6%	9 457 539	8.0%	34	0.0%	-	-
Northern Cape	229 603	7.5%	119 454	3.9%	88 248	2.9%	2 629 749	85.7%	3 067 054	2.6%	-	-	817 390	26.7%
Western Cape	2 258 426	24.6%	237 802	2.6%	226 696	2.5%	6 444 384	70.3%	9 167 309	7.8%	68 861	0.8%	239 178	2.6%
Total	13 829 726	11.7%	4 621 134	3.9%	4 236 997	3.6%	95 245 569	80.8%	117 933 425	100.0%	573 583	0.5%	8 302 232	7.0%

Source: National Treasury Local Government database

10. Debtors' age analysis for the metros

Metros Debtors Age Analysis as at 2nd Quarter Ended 31 December 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	%
2nd Quarter Ended 31 December 2015														
Buffalo City	230 107	15.6%	69 762	4.7%	56 551	3.8%	1 116 449	75.8%	1 472 869	2.3%	-	-	-	-
Cape Town	1 560 517	22.8%	128 271	1.9%	123 552	1.8%	5 042 800	73.6%	6 855 139	10.6%	-	-	-	-
Ekurhuleni Metro	1 605 389	11.8%	597 253	4.4%	443 952	3.3%	10 937 171	80.5%	13 583 765	21.1%	-	-	-	-
eThekweni City Of	755 140	11.6%	433 744	6.6%	213 480	3.3%	5 134 987	78.5%	6 537 351	10.1%	(16 355)	(0.3%)	3 008 489	46.0%
Johannesburg	2 427 144	11.2%	657 076	3.0%	537 148	2.5%	18 003 975	83.3%	21 625 344	33.6%	-	-	-	-
Mangaung	398 645	11.8%	178 190	5.3%	133 944	4.0%	2 678 164	79.0%	3 388 942	5.3%	196 397	5.8%	2 101 831	62.0%
Nelson Mandela														
Bay	1 168 363	34.1%	181 941	5.3%	113 854	3.3%	1 959 361	57.2%	3 423 519	5.3%	123 155	3.6%	-	-
City Of Tshwane	1 556 956	20.6%	175 691	2.3%	212 671	2.8%	5 595 343	74.2%	7 540 661	11.7%	152 365	2.0%	-	-
Total	9 702 262	15.1%	2 421 927	3.8%	1 835 151	2.8%	50 468 250	78.3%	64 427 590	100.0%	455 561	0.7%	5 110 320	7.9%
2nd Quarter Ended 31 December 2014														
Buffalo City	210 053	15.8%	109 092	8.2%	58 279	4.4%	953 054	71.6%	1 330 478	2.4%	-	-	-	-
Cape Town	1 532 364	22.7%	171 213	2.5%	81 518	1.2%	4 960 429	73.5%	6 745 525	12.2%	-	-	-	-
Ekurhuleni Metro	1 303 985	12.4%	543 540	5.2%	367 385	3.5%	8 299 360	78.9%	10 514 270	19.0%	-	-	-	-
eThekweni City Of	710 550	12.6%	330 636	5.8%	170 841	3.0%	4 443 682	78.6%	5 655 709	10.2%	(67 627)	(1.2%)	2 602 757	46.0%
Johannesburg	2 646 842	14.5%	780 199	4.3%	648 859	3.6%	14 142 973	77.6%	18 218 873	32.9%	-	-	-	-
Mangaung	328 141	9.7%	223 556	6.6%	165 345	4.9%	2 679 154	78.9%	3 396 196	6.1%	-	-	1 763 066	51.9%
Nelson Mandela														
Bay	1 031 803	33.0%	189 832	6.1%	85 219	2.7%	1 824 058	58.3%	3 130 912	5.7%	159 149	5.1%	1 610 798	51.4%
City Of Tshwane	1 245 247	19.5%	217 284	3.4%	192 376	3.0%	4 743 859	74.1%	6 398 766	11.6%	493 302	7.7%	-	-
Total	9 008 986	16.3%	2 565 353	4.6%	1 769 821	3.2%	42 046 568	75.9%	55 390 729	100.0%	584 824	1.1%	5 976 622	10.8%
Movement between 31 December 2014 and 31 December 2015														
Buffalo City	20 054		(39 331)		(1 728)		163 396		142 390					
Cape Town	28 153		(42 942)		42 033		82 371		109 615					
Ekurhuleni Metro	301 404		53 712		76 567		2 637 811		3 069 495					
eThekweni City Of	44 590		103 108		42 639		691 305		881 642					
Johannesburg	(219 698)		(123 123)		(111 710)		3 861 002		3 406 471					
Mangaung	70 503		(45 366)		(31 401)		(990)		(7 253)					
Nelson Mandela														
Bay	136 560		(7 891)		28 635		135 302		292 607					
City Of Tshwane	311 709		(41 593)		20 295		851 484		1 141 894					
Total	693 276		(143 426)		65 330		8 421 682		9 036 861					
Growth rate 31 December 2014 to 31 December 2015														
Buffalo City	9.5%	(36.1%)	(3.0%)				17.1%		10.7%					
Cape Town	1.8%	(25.1%)	51.6%				1.7%		1.6%					
Ekurhuleni Metro	23.1%	9.9%	20.8%				31.8%		29.2%					
eThekweni City Of	6.3%	31.2%	25.0%				15.6%		15.6%					
Johannesburg	(8.3%)	(15.8%)	(17.2%)				27.3%		18.7%					
Mangaung	21.5%	(20.3%)	(19.0%)				(0.0%)		(0.2%)					
Nelson Mandela														
Bay	13.2%	(4.2%)	33.6%				7.4%		9.3%					
City Of Tshwane	25.0%	(19.1%)	10.5%				17.9%		17.8%					
Total	7.7%	(5.6%)	3.7%				20.0%		16.3%					

Source: National Treasury Local Government database

Metros Debtors Age Analysis By Customer Group as at 2nd Quarter Ended 31 December 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	281 338	17.6%	(62 897)	(3.9%)	57 822	3.6%	1 322 878	82.7%	1 599 141	2.5%	(645)	(0.0%)	119 914	7.5%
Commercial	4 670 102	25.4%	954 531	5.2%	711 347	3.9%	12 073 650	65.6%	18 409 630	28.6%	(6 689)	(0.0%)	1 312 866	7.1%
Households	4 384 324	10.4%	1 514 572	3.6%	1 000 436	2.4%	35 182 315	83.6%	42 081 648	65.3%	458 379	1.1%	3 595 611	8.5%
Other	366 497	15.7%	15 721	0.7%	65 547	2.8%	1 889 407	80.8%	2 337 172	3.6%	4 516	0.2%	81 929	3.5%
Total	9 702 262	15.1%	2 421 927	3.8%	1 835 151	2.8%	50 468 250	78.3%	64 427 590	100.0%	455 561	0.7%	5 110 320	7.9%

Source: National Treasury Local Government database

11. Debtors' age analysis for secondary cities

Secondary cities Debtors Age Analysis as at 2nd Quarter Ended 31 December 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	%
City Of Matlosana	150 535	9.3%	66 059	4.1%	56 393	3.5%	1 350 391	83.2%	1 623 377	7.0%	-	-	-	-
Drakenstein	105 545	36.6%	19 737	6.8%	10 080	3.5%	153 377	53.1%	288 738	1.2%	-	-	-	-
Emalahleni (Mp)	140 208	7.4%	71 380	3.8%	69 105	3.7%	1 612 132	85.2%	1 892 825	8.2%	-	-	-	-
Emfuleni	232 271	4.6%	148 176	2.9%	115 137	2.3%	4 556 575	90.2%	5 052 160	21.8%	-	-	-	-
George	60 547	35.2%	8 291	4.8%	6 682	3.9%	96 263	56.0%	171 783	0.7%	16 244	9.5%	-	-
Gov an Mbeki	35 259	4.0%	26 586	3.0%	23 315	2.7%	793 144	90.3%	878 304	3.8%	-	-	-	-
Madibeng	79 914	6.4%	61 236	4.9%	48 269	3.9%	1 054 572	84.8%	1 243 990	5.4%	-	-	-	-
Matjhabeng	132 596	6.7%	96 662	4.9%	90 651	4.6%	1 661 139	83.9%	1 981 048	8.6%	-	-	-	-
Mbombela	79 104	33.9%	672	0.3%	29 908	12.8%	123 469	53.0%	233 152	1.0%	-	-	-	-
Mogale City	266 563	26.7%	19 617	2.0%	7 195	0.7%	704 932	70.6%	998 307	4.3%	-	-	-	-
Msunduzi	267 175	14.2%	102 169	5.4%	79 534	4.2%	1 433 920	76.2%	1 882 799	8.1%	-	-	692 439	36.8%
New castle	67 709	5.8%	25 528	2.2%	26 555	2.3%	1 041 290	89.7%	1 161 082	5.0%	-	-	-	-
Polokwane	46 698	6.5%	56 992	7.9%	32 250	4.5%	582 254	81.1%	718 194	3.1%	-	-	-	-
Rustenburg	252 428	9.1%	153 989	5.6%	83 157	3.0%	2 275 060	82.3%	2 764 634	11.9%	-	-	-	-
Sol Plaatje	104 396	7.0%	53 574	3.6%	41 150	2.8%	1 284 213	86.6%	1 483 333	6.4%	-	-	648 585	43.7%
Stellenbosch	48 378	30.9%	3 367	2.2%	2 093	1.3%	102 512	65.6%	156 350	0.7%	-	-	-	-
Steve Tshwete	42 900	49.1%	5 307	6.1%	3 832	4.4%	35 338	40.4%	87 377	0.4%	-	-	-	-
Tlokwe	65 737	43.5%	6 753	4.5%	6 032	4.0%	72 506	48.0%	151 028	0.7%	-	-	-	-
uMhlathuze	233 064	61.1%	9 178	2.4%	9 141	2.4%	129 799	34.1%	381 182	1.6%	-	-	-	-
Total	2 411 025	10.4%	935 274	4.0%	740 479	3.2%	19 062 887	82.3%	23 149 664	100.0%	16 244	0.1%	1 341 023	5.8%

Source: National Treasury Local Government database

Secondary cities Debtors Age Analysis By Customer Group as at 2nd Quarter Ended 31 December 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	130 603	10.6%	52 144	4.2%	51 892	4.2%	994 392	80.9%	1 229 030	5.3%	-	-	217 191	17.7%
Commercial	1 016 130	29.4%	281 954	8.2%	165 143	4.8%	1 990 858	57.6%	3 454 086	14.9%	644	0.0%	187 198	5.4%
Households	1 175 254	6.9%	556 755	3.3%	502 537	3.0%	14 697 388	86.8%	16 931 935	73.1%	15 600	0.1%	830 360	4.9%
Other	89 038	5.8%	44 420	2.9%	20 907	1.4%	1 380 248	89.9%	1 534 613	6.6%	-	-	106 274	6.9%
Total	2 411 025	10.4%	935 274	4.0%	740 479	3.2%	19 062 887	82.3%	23 149 664	100.0%	16 244	0.1%	1 341 023	5.8%

Source: National Treasury Local Government database

12. Collection rates

National collection rate as at 31 December 2015

R thousands	Main	First Quarter	Second Quarter	Year to date:
	appropriation	2015/16 Actual	2015/16 Actual	31 December 2015 Actual
Collection Rate	91.8%	84.0%	98.8%	91.0%
Property rates	92.5%	84.8%	103.7%	93.5%
Service charges - Total	92.3%	84.2%	98.8%	91.1%
Service charges - electricity revenue	94.6%	84.2%	108.4%	95.3%
Service charges - water revenue	87.2%	90.1%	92.6%	91.4%
Service charges - sanitation revenue	90.5%	53.7%	63.1%	58.1%
Service charges - refuse revenue	85.9%	86.2%	84.5%	85.4%
Service charges - other	103.0%	165.6%	29.0%	115.0%
Interest earned - outstanding debtors	58.7%	67.3%	44.3%	55.0%

Source: National Treasury Local Government database

Metros collection rate as at 31 December 2015

R thousands	Main	First Quarter	Second Quarter	Year to date:
	appropriation	2015/16 Actual	2015/16 Actual	31 December 2015 Actual
Collection Rate	94.1%	90.3%	102.8%	96.4%
Property rates	95.0%	103.1%	102.1%	102.6%
Service charges - Total	94.2%	86.4%	104.2%	94.9%
Service charges - electricity revenue	95.8%	83.5%	115.7%	98.0%
Service charges - water revenue	91.1%	102.2%	101.9%	102.1%
Service charges - sanitation revenue	91.6%	52.0%	58.3%	55.2%
Service charges - refuse revenue	86.6%	103.5%	92.2%	97.8%
Service charges - other	112.1%	180.3%	(59.2%)	63.3%
Interest earned - outstanding debtors	62.5%	97.6%	43.3%	68.6%

Source: National Treasury Local Government database

Secondary cities collection rate as at 31 December 2015

	Main appropriation	First Quarter 2015/16 Actual	Second Quarter 2015/16 Actual	Year to date: 31 December 2015 Actual
R thousands				
Collection Rate	89.0%	77.5%	95.5%	85.4%
Property rates	90.5%	76.4%	123.6%	95.1%
Service charges - Total	89.7%	78.7%	90.3%	83.9%
Service charges - electricity revenue	92.0%	82.5%	93.3%	87.4%
Service charges - water revenue	84.8%	63.5%	69.6%	66.5%
Service charges - sanitation revenue	85.3%	56.0%	90.2%	68.6%
Service charges - refuse revenue	88.4%	69.0%	70.6%	69.7%
Service charges - other	63.1%	155.9%	11189.1%	248.0%
Interest earned - outstanding debtors	52.7%	50.3%	54.2%	52.2%

Source: National Treasury Local Government database

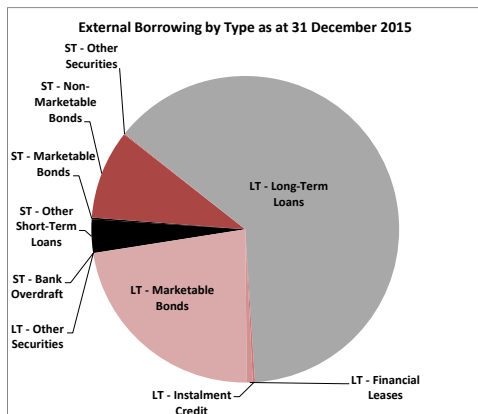
13. Aggregated municipal creditors age analysis

Creditors Age Analysis as at 2nd Quarter Ended 31 December 2015

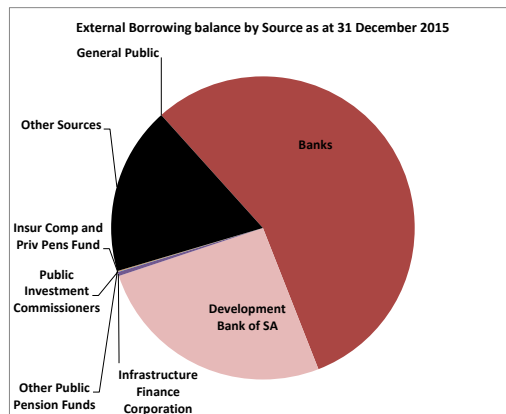
R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Bulk Electricity	4 511 080	47.2%	363 383	3.8%	304 799	3.2%	4 388 207	45.9%	9 567 468	34.9%
Bulk Water	1 335 487	28.4%	138 965	3.0%	85 670	1.8%	3 136 069	66.8%	4 696 190	17.1%
PAYE deductions	295 657	90.3%	4 917	1.5%	2 601	0.8%	24 403	7.4%	327 578	1.2%
VAT (output less input)	5 542	(62.5%)	(2 911)	32.9%	(2 561)	28.9%	(8 931)	100.8%	(8 861)	(0.0%)
Pensions / Retirement	289 153	80.0%	6 658	1.8%	1 654	0.5%	63 776	17.7%	361 241	1.3%
Loan repayments	448 730	30.5%	43 713	3.0%	205 138	14.0%	771 941	52.5%	1 469 522	5.4%
Trade Creditors	3 804 305	64.5%	435 377	7.4%	392 682	6.7%	1 268 462	21.5%	5 900 826	21.5%
Auditor-General	97 821	28.1%	44 148	12.7%	47 419	13.6%	158 136	45.5%	347 523	1.3%
Other	3 665 669	77.5%	217 537	4.6%	222 564	4.7%	625 424	13.2%	4 731 195	17.3%
Total	14 453 443	52.8%	1 251 787	4.6%	1 259 967	4.6%	10 427 486	38.1%	27 392 683	100.0%
Per Province										
Eastern Cape	934 370	63.0%	82 615	5.6%	32 851	2.2%	432 705	29.2%	1 482 540	5.4%
Free State	468 870	8.8%	248 115	4.6%	328 925	6.1%	4 310 813	80.5%	5 356 723	19.6%
Gauteng	9 129 186	94.5%	126 660	1.3%	200 004	2.1%	204 770	2.1%	9 660 619	35.3%
Kwazulu-Natal	2 146 344	61.2%	131 081	3.7%	308 743	8.8%	923 324	26.3%	3 509 493	12.8%
Limpopo	247 404	18.2%	299 550	22.1%	129 442	9.5%	681 466	50.2%	1 357 863	5.0%
Mpumalanga	529 474	18.2%	194 898	6.7%	139 428	4.8%	2 047 569	70.3%	2 911 368	10.6%
North West	285 576	16.3%	115 937	6.6%	47 172	2.7%	1 305 209	74.4%	1 753 893	6.4%
Northern Cape	165 988	23.3%	40 383	5.7%	67 362	9.5%	438 914	61.6%	712 648	2.6%
Western Cape	546 231	84.4%	12 548	1.9%	6 040	0.9%	82 716	12.8%	647 536	2.4%
Total	14 453 443	52.8%	1 251 787	4.6%	1 259 967	4.6%	10 427 486	38.1%	27 392 683	100.0%

Source: National Treasury Local Government database

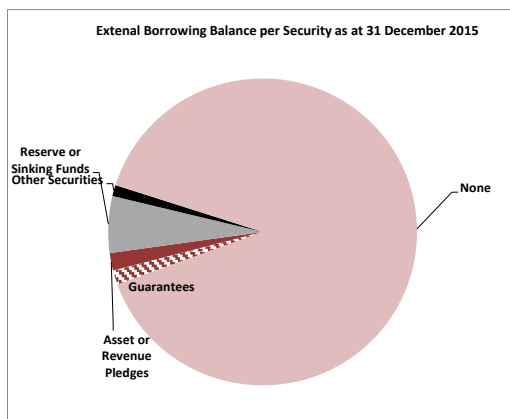
14. Borrowing instruments



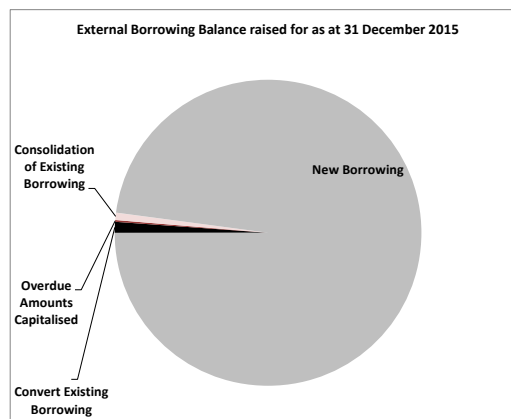
Type	Balance (R'000)
ST - Bank Overdraft	8 933
ST - Other Short-Term Loans	1 680 031
ST - Marketable Bonds	90 700
ST - Non-Marketable Bonds	4 500 667
ST - Other Securities	36 609
LT - Long-Term Loans	30 295 942
LT - Instalment Credit	105 375
LT - Financial Leases	301 926
LT - Marketable Bonds	10 842 333
LT - Non-Marketable Bonds	
LT - Other Securities	3 186
TOTAL	47 865 702



Source	Balance (R'000)
General Public	3 548
Banks	26 663 970
Development Bank of SA	12 360 638
Infrastructure Finance Corporation	203 435
Public Investment Commissioners	19 411
Insur Comp and Priv Pens Fund	32 106
Municipal Pension Funds	
Other Public Pension Funds	14
Unit Trusts	
Internal Funds	
Other Sources	8 582 580
TOTAL	47 865 702

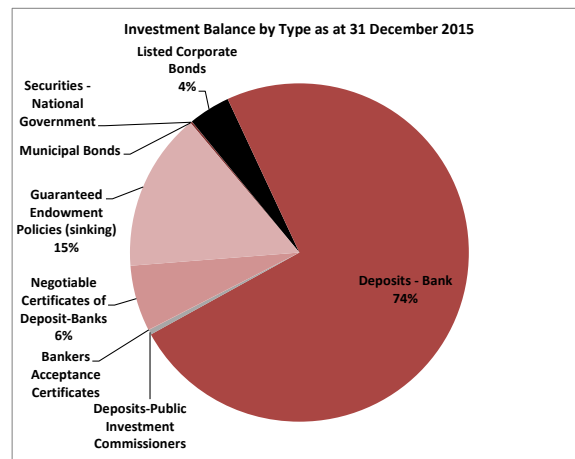
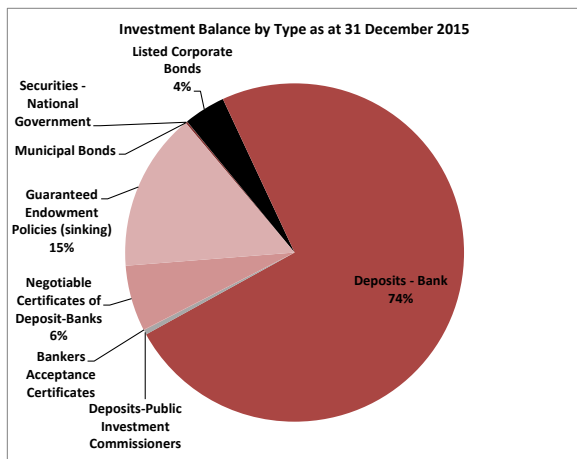


Security	Balance R'000
Guarantees	722 974
Asset or Revenue Pledges	885 437
Reserve or Sinking Funds	2 852 284
Other Securities	562 471
None	42 842 536
Total Borrowing	47 865 702



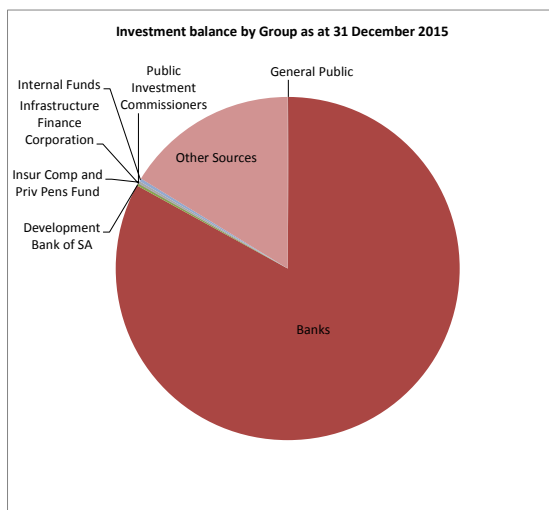
Raised for	Balance R'000
Convert Existing Borrowing	547 004
Overdue Amounts Capitalised	88 875
Consolidation of Existing Borrowing	366 527
New Borrowing	46 863 296
Total Borrowing	47 865 702

15. Investment instruments



Type	Balance (R'000)
Securities - National Government	48 155
Listed Corporate Bonds	1 043 155
Deposits - Bank	19 419 001
Deposits-Public Investment Commissioners	121 458
Bankers Acceptance Certificates	6 826
Negotiable Certificates of Deposit-Banks	1 659 018
Guaranteed Endowment Policies (sinking)	3 972 928
Municipal Bonds	711
TOTAL	26 271 252

Committed	Balance (R'000)
Legally Committed	8 803 298
Self Imposed Committed	2 916 451
Not Committed	14 551 503
TOTAL	26 271 252



Group	Balance (R'000)
General Public	30 127
Banks	21 781 733
Development Bank of SA	56 363
Infrastructure Finance Corporation	10 919
Public Investment Commissioners	205
Insur Comp and Priv Pens Fund	55 343
Internal Funds	75 247
Other Sources	4 261 315
Total	26 271 252

16. Conditional grants transfers, payments and expenditure as at 31 December 2015

2nd Quarter Ended 31 December 2015

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

	Division of revenue Act No. 1 of 2015	Adjustment (Mid year)	Other Adjustments	Total Available 2015/16	Year to date		First Quarter		Second Quarter		YTD Expenditure		% Changes from 1st to 2nd Q		% Changes for the 2nd Q	
					Approved payment schedule	Transferred to municipalities for direct grants	Actual expenditure National Department by 30 September 2015	Actual expenditure by municipalities by 30 September 2015	Actual expenditure National Department by 31 December 2015	Actual expenditure by municipalities by 31 December 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
R thousands																
National Treasury (Vote 10)																
Local Government Financial Management Grant	452 491	-	-	452 491	452 491	452 491	108 001	104 577	104 928	103 166	212 929	207 743	(2.8%)	(1.3%)	47.1%	45.9%
Infrastructure Skills Development Grant	124 465	-	-	124 465	38 653	-	38 722	33 798	26 093	16 987	64 815	50 785	(32.6%)	(49.7%)	52.1%	40.8%
Neighbourhood Development Partnership (Schedule 5B)	607 000	-	-	607 000	302 465	239 290	52 416	31 351	115 974	83 398	168 390	114 749	121.3%	166.0%	27.7%	18.9%
Neighbourhood Development Partnership (Schedule 6B)	25 895	-	-	25 895	23 852	-	-	-	-	-	-	-	-	-	-	-
Sub-Total Vote	1 209 851	-	-	1 209 851	817 461	691 781	199 139	169 726	246 995	203 551	446 134	373 277	24.0%	19.9%	37.7%	31.5%
Cooperative Governance (Vote 3)																
Municipal Systems Improvement Grant	251 442	-	-	251 442	251 442	251 442	21 005	44 813	29 140	49 733	50 145	94 546	38.7%	11.0%	19.9%	37.6%
Municipal Disaster Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipal Disaster Recovery Grant	186 122	-	-	186 122	186 121	186 121	14 021	9 531	39 449	19 975	53 470	29 506	181.4%	109.6%	28.7%	15.9%
Municipal Demarcation Transition Grant	39 000	-	-	39 000	27 302	-	-	454	-	342	-	796	-	(24.6%)	-	-
Sub-Total Vote	476 564	-	-	476 564	464 865	437 563	35 026	54 798	68 589	70 050	103 615	124 848	95.8%	27.8%	21.7%	26.2%
Transport (Vote 37)																
Public Transport Infrastructure and Systems Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Transport Network Operations Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Transport Network Grant	5 953 090	-	-	5 953 090	2 948 697	2 995 713	855 018	894 172	1 281 017	1 372 264	2 136 035	2 266 436	49.8%	53.5%	35.9%	38.1%
Rural Road Assets Management Systems Grant	96 842	-	-	96 842	96 842	96 842	9 328	6 669	20 844	18 762	30 172	25 432	123.5%	181.3%	31.2%	26.3%
Sub-Total Vote	6 049 932	-	-	6 049 932	3 045 539	3 092 555	864 346	900 841	1 301 861	1 391 026	2 166 207	2 291 867	50.6%	54.4%	35.8%	37.9%
Public Works (Vote 6)																
Expanded Public Works Programme Integrated Grant (Municipality)	587 685	-	-	587 685	411 435	402 380	98 153	147 039	149 933	181 125	248 086	328 164	52.8%	23.2%	42.2%	55.8%
Sub-Total Vote	587 685	-	-	587 685	411 435	402 380	98 153	147 039	149 933	181 125	248 086	328 164	52.8%	23.2%	42.2%	55.8%
Energy (Vote 29)																
Integrated National Electrification Programme (Municipal) Grant	1 980 340	-	-	1 980 340	1 777 335	1 751 538	371 673	445 569	279 864	467 687	651 537	913 256	(24.7%)	5.0%	32.9%	46.1%
Integrated National Electrification Programme (Allocation in-kind) Grant	3 613 243	-	-	3 613 243	-	-	-	-	-	-	-	-	-	-	-	-
Backlogs in the Electrification of Clinics and Schools (Allocation in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy Efficiency and Demand Side Management (Municipal) Grant	177 899	-	-	177 899	105 399	40 899	-	8 079	-	33 448	-	41 526	-	314.0%	-	23.3%
Energy Efficiency and Demand Side Management (Eskom) Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sub-Total Vote	5 771 482	-	-	5 771 482	1 882 734	1 792 437	371 673	453 648	279 864	501 135	651 537	954 782	(24.7%)	10.5%	30.2%	44.2%
Water Affairs (Vote 38)																
Backlogs in Water and Sanitation at Clinics and Schools Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regional Bulk Infrastructure Grant	4 921 654	-	-	4 921 654	3 497 380	-	-	-	-	-	-	-	-	-	-	-
Water Services Operating and Transfer Subsidy Grant (Schedule 5B)	452 915	-	-	452 915	339 686	252 812	22 332	32 539	41 131	67 948	63 463	100 487	84.2%	108.8%	14.0%	22.2%
Water Services Operating and Transfer Subsidy Grant (Schedule 6B)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipal Water Infrastructure Grant (Schedule 5B)	1 803 932	-	-	1 803 932	1 352 949	1 293 579	213 752	146 280	271 751	256 023	485 503	402 303	27.1%	75.0%	26.9%	22.3%
Municipal Water Infrastructure Grant (Schedule 6B)	791 729	-	-	791 729	633 382	-	-	-	-	-	-	-	-	-	-	-
Bucket Eradication Programme Grant	975 399	-	-	975 399	650 232	-	-	-	-	-	-	-	-	-	-	-
Sub-Total Vote	8 945 629	-	-	8 945 629	6 473 629	1 546 391	236 084	178 819	312 882	323 971	548 966	502 790	32.5%	81.2%	24.3%	22.3%
Sport and Recreation South Africa (Vote 19)																
2013 Africa Cup of Nations Host City Operating Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2014 African Nations Championship Host City Operating Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sub-Total Vote	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Human Settlements (Vote 31)																
Rural Households Infrastructure Grant (Schedule 5B)	48 182	-	-	48 182	-	-	-	1 678	-	15 264	-	16 943	-	809.6%	-	35.2%
Rural Households Infrastructure Grant (Schedule 6B)	67 328	-	-	67 328	-	-	-	-	-	-	-	-	-	-	-	-
Municipal Human Settlements Capacity Grant	100 000	-	-	100 000	76 188	100 000	-	8 118	15 352	26 319	15 352	34 437	-	224.2%	15.4%	34.4%
Sub-Total Vote	215 510	-	-	215 510	76 188	100 000	-	9 796	15 352	41 583	15 352	51 380	-	324.5%	10.4%	34.7%
Sub-Total	23 256 653	-	-	23 256 653	13 171 851	8 063 107	1 804 421	1 914 668	2 375 476	2 712 441	4 179 897	4 627 109	31.6%	41.7%	30.6%	33.9%
Cooperative Governance (Vote 3)																
Municipal Infrastructure Grant	14 955 762	-	-	14 955 762	10 429 624	9 758 885	2 677 288	2 633 955	3 672 683	3 667 732	6 349 971	6 301 687	37.2%	39.2%	42.5%	42.1%
Sub-Total Vote	14 955 762	-	-	14 955 762	10 429 624	9 758 885	2 677 288	2 633 955	3 672 683	3 667 732	6 349 971	6 301 687	37.2%	39.2%	42.5%	42.1%
Sub-Total	14 955 762	-	-	14 955 762	10 429 624	9 758 885	2 677 288	2 633 955	3 672 683	3 667 732	6 349 971	6 301 687	37.2%	39.2%	42.5%	42.1%
Total	38 212 415	-	-	38 212 415	23 601 475	17 821 992	4 481 709	4 548 623	6 048 159	6 380 173	10 529 868	10 928 796	35.0%	40.3%	36.8%	38.2%