



national treasury

Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

PRESS RELEASE

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

National Treasury has today released local government's revenue and expenditure for the first quarter of the 2015/16 financial year, as well as spending on conditional grants for the same period. This report covers the first quarter of the municipal financial year ending on 30 September 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 19.7 per cent, or R73.7 billion, of the total adopted budget of R373.5 billion as at 30 September 2015 (first quarter results for the 2015/16 financial year). In respect of revenue, aggregate billing and other revenue amounted to 25.1 per cent or R93.3 billion of the total adopted revenue budget of R371.1 billion.
2. In the period under review, capital expenditure amounted to R8.1 billion or 12.1 per cent of the adopted capital budget of R66.9 billion, significant under-performance for the first quarter.
3. Of the adopted operating expenditure budget amounting to R306.6 billion, R65.6 billion (21.4 per cent) was spent by 30 September 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 30 September 2015 spending is R19.2 billion or 22.6 per cent.
5. Aggregated year-to-date expenditure reported by metropolitan municipalities amounts to R41.3 billion or 22.9 per cent. The aggregated adopted capital budget for metros in the

2015/16 financial year was R34.7 billion of which they have spent 10.7 per cent or R3.7 billion.

6. When billed revenue is measured against their adopted budgets, the performance of Metros shows surpluses across all four core services for the first quarter of 2015/16. This does not take into account the collection rate:
 - Water revenue billed was R5.5 billion against expenditure of R5.1 billion;
 - Electricity revenue billed was R19.1 billion against expenditure of R17.9 billion;
 - The revenue billed for waste water management was R2.4 billion against expenditure of R1.5 billion, and
 - Levies for waste management billed were R2 billion against expenditure R1.6 billion.
7. As at 30 September 2015, aggregated revenue for secondary cities is 26.2 per cent or R13 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 11.5 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 R1.5 billion against expenditure of R966 million;
 - Electricity revenue billed was R4.8 billion against expenditure of R4 billion;
 - The revenue billed for waste water management was R697 million against expenditure of R305 million; and
 - Levies for waste management billed were R494 million against expenditure of R311 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 R115.8 billion (compared to R106.6 billion reported in the fourth quarter) as at 30 September 2015. A total amount of R302 million has been written off as bad debt. Government accounts for 4.7 per cent or R5.5 billion (R4.8 billion reported in the fourth quarter). The largest component relates to households which accounts for 60.3 per cent or R69.9 billion (64 per cent or R68.2 billion in the fourth quarter).
10. It needs to be acknowledged that not all the outstanding debt of R115.8 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 **R26 billion**.
12. Metropolitan municipalities are owed R63.1 billion (R58.5 billion reported in the fourth quarter) in outstanding debt as at 30 September 2015. This represents an increase of R8.4 billion, or 15.4 per cent, from the first quarter of the 2014/15 financial year. The City of Johannesburg is still owed the largest amount at R21.1 billion (R20.2 billion in the fourth quarter). This is followed by Ekurhuleni Metro at R13.4 billion (R12.1 billion in the fourth quarter), City of Tshwane at R7.2 billion (R6.8 billion in the fourth quarter) and Cape Town at R6.5 billion (R6.1 billion in the fourth quarter).

13. Households in metropolitan areas are reported to account for R40.9 billion or 64.9 per cent of outstanding debt to metros, followed by businesses which account for R18.4 billion or 29.1 per cent. Debt owed by government agencies is approximately R1.8 billion or 2.8 per cent of the total outstanding debt owed to metros.
14. Secondary cities are owed R22.9 billion (R20.9 billion reported in the fourth quarter of 2014/15) in outstanding consumer debt. The majority of debt is owed by households which amount to R9.9 billion or 43.3 per cent of the total outstanding debt. Out of the total debt of R22.9 billion, R18 billion or 78.9 per cent has been outstanding for more than 90 days.
15. Municipalities owed their creditors R26.4 billion as at 30 September 2015, an overall increase of R3.9 billion on the R22.5 billion reported in the first quarter of 2014/15.
16. Free State has the highest percentage of outstanding creditors greater than 90 days at 78.3 per cent, followed by North West at 72.1 per cent and Mpumalanga at 67.5 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 83.9 per cent compared to an adopted budgeted collection rate of 91.8 per cent. This represents an aggregated under-performance of 7.9 per cent. It is suspected that the reported collection rate is distorted owing to reporting inconsistencies on cash flow movements of municipalities.
18. Metros budgeted for a collection rate of 94.1 per cent and achieved an actual collection of 90.5 per cent which is 3.6 per cent below the target.
19. The secondary cities reported 77.6 per cent collection against an adopted collection rate of 89 per cent which is 11.4 per cent below the expected performance.
20. The total balance on borrowing for all municipalities equates to R59 billion as at 30 September 2015. This includes long term loans of R39.6 billion, short term non-marketable bonds of R4.6 billion, long term marketable bonds of R13.9 billion. The balance represents other short and long term financing instruments.
21. As at 30 September 2015, the total investments made by municipalities equates to R27.1 billion. This is R6.7 billion more than the R20.4 billion reported in the previous quarter. Investments include bank deposits of R19.2 billion, guaranteed endowment policies (sinking funds) of R4.9 billion, negotiable certificates of deposits at banks of R1.7 billion, listed corporate bonds of R1.2 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 will be included going forward.

Conditional Grants

23. The 2015/16 Division of Revenue Act (Act No.1 of 2015) provides for the equitable distribution of nationally raised revenue towards the three spheres of government (National, Provincial and Local government). The Division of Revenue Act (DoRA) further provides that all conditional grants allocated to municipalities must be spent in terms of purpose and subject to the conditions.
24. Amongst others, the conditions set in DoRA requires municipalities to report on monthly and quarterly basis information on grant amounts received, spent, withheld and stopped in accordance with sections 71 and 74 of the MFMA.
25. Conditional grants expenditure reports provided by the national departments, indicated 43.1 per cent or R4.4 billion was spent against the total transferred direct conditional allocation of R10.2 billion as at 30 September 2015. This performance excludes the Urban Settlements

Development Grant (USDG) and Integrated City Development Grant (ICDG) as these grants are reported as part of the overall capital budgets of the respective cities. Further the performance excludes indirect grants as these are spent by national departments administering the grants on behalf of municipalities.

26. Aggregated expenditure reported by municipalities as at 30 September 2015 is at 37.3 per cent or R3.8 billion of the R10.2 billion transferred to municipalities. In terms of the total allocation, the aggregate expenditure is 10.0 per cent or R3.8 billion of R38.2 billion.
27. The best performing grant during the first quarter is the Infrastructure Skills Development Grant (ISDG) at 26.8 per cent.
28. The second best performing grant is the Expanded Public Works Programme (EPWP) with 24.5 per cent against a transferred amount of R235.1 million.
29. The Financial Management Grant (FMG) is the third fast performing grant with 21.8 per cent of the transferred allocation of R452.5 million.
30. The Municipal Systems Improvement Grant (MSIG) expenditure is at 17.1 per cent of the aggregate allocation of R251.4 million.
31. The two lowest performing grants in the first quarter ended 30 September 2015 are the Water Services Operating Subsidy (WSOS) and Energy Efficiency Demand Side Management (EEDSM) with 7.4 per cent of the total allocation of R452.9 million and 4 per cent of an allocation of R177.9 million respectively.
32. There were no transfers for the Municipal Demarcation Transition Grant (MDTG) and all indirect capacity building grants.

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 first quarter publication covers 278 municipalities on financial information and 278 municipalities on conditional grant information.

Issued by National Treasury

Date: 13 January 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 30 September 2015,
 - b. High-level summary of revenue for 278 municipalities, and
 - c. High-level summary of expenditure for 278 municipalities.
- Summary of revenue and expenditure per function (electricity, water, etc):
 - a. High level summary of revenue per function, and
 - b. High level summary of expenditure per function.
- Consolidation of revenue and expenditure numbers for each municipality in one file.
- Detail per province per municipality.
- Summary of Conditional Grant (CG) Information for all municipalities and per grant.
- CG - Detail per province per Municipality.
- Summary of Conditional Grant (CG) information per programme.
- Section 71 summary information for the first quarter:
 - a. Summary of total monthly operating expenditure – 278 municipalities;
 - b. Summary of total monthly operating revenue – 278 municipalities;
 - c. Summary of total monthly capital expenditure – 278 municipalities;
 - d. Summary of total monthly capital revenue – 278 municipalities;
 - e. Summary – Metros;
 - f. Conditional Grant summary – Metros;
 - g. Summary – Top 19 municipalities;
 - h. Conditional Grant summary – Top 19 municipalities;
 - i. Summary – Provinces;
 - j. Conditional Grant summary – Provinces;
 - k. Analysis of Sources of Revenue – 278 municipalities;
 - l. Listing of borrowing instruments – 170 municipalities;
 - m. Listing of investment instruments – 158 municipalities;
 - n. Monthly repairs and maintenance expenditure per asset class – 278 municipalities; and
 - o. Monthly repairs and maintenance operating expenditure – 278 municipalities.
- Service delivery information (non-financial performance) for 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 7.3 per cent or R5.8 billion on revenue collection, an under performance of 8.9 per cent or R6.4 billion on operational expenditure and 52.7 per cent or R9 billion on capital expenditure.

1. Consolidated statement of financial performance

Summary - Table C4 Quarterly Budget Statement - Financial Performance (revenue and expenditure) for 1st Quarter ended 30 September 2015

Description	Ref	Budget year 2015/16								
		2014/15	Budget year 2015/16							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
Revenue By Source										
Property rates		26 362 898	47 358 540	47 359 012	14 095 929	14 095 929	12 683 972	1 411 957	11.13	47 359 012
Property rates - penalties and collection charges		350 402	563 194	562 623	136 588	136 588	134 281	2 307	1.72	562 623
Service charges - electricity revenue		48 884 540	101 887 907	101 989 162	26 325 018	26 325 018	25 897 796	427 222	1.65	101 989 162
Service charges - water revenue		13 857 821	31 988 992	32 019 125	7 054 118	7 054 118	7 340 362	(286 243)	(3.90)	32 019 125
Service charges - sanitation revenue		5 409 144	12 683 108	12 699 694	3 287 495	3 287 495	3 350 728	(63 233)	(1.89)	12 699 694
Service charges - refuse revenue		4 497 189	9 590 776	9 593 668	2 461 533	2 461 533	2 424 153	37 380	1.54	9 593 668
Service charges - other		1 157 452	1 575 167	1 687 796	658 297	658 297	433 682	224 616	51.79	1 687 796
Rental of facilities and equipment		1 440 229	2 004 891	2 002 722	430 487	430 487	483 339	(52 852)	(10.93)	2 002 722
Interest earned - external investments		2 046 289	3 298 261	3 297 679	779 995	779 995	693 593	86 402	12.46	3 297 679
Interest earned - outstanding debtors		1 890 068	3 455 980	3 447 220	936 310	936 310	827 502	108 808	13.15	3 447 220
Dividends received		7 697	408	408	207	207	127	80	62.58	408
Fines		2 918 596	4 217 491	4 238 163	664 549	664 549	863 675	(199 125)	(23.06)	4 238 163
Licences and permits		417 376	826 206	817 715	164 205	164 205	198 318	(34 113)	(17.20)	817 715
Agency services		696 451	2 130 330	2 086 173	496 596	496 596	479 706	16 890	3.52	2 086 173
Transfers recognised - operational		34 389 263	64 582 003	64 265 982	23 598 431	23 598 431	19 189 171	4 409 260	22.98	64 265 982
Other own revenue		9 061 616	17 530 121	17 840 573	4 094 473	4 094 473	4 307 741	(213 268)	(4.95)	17 840 573
Gains on disposal of PPE		378 876	560 684	561 103	23 790	23 790	96 247	(72 456)	(75.28)	561 103
Total Revenue (excl. capital transfers and contributions)		153 765 905	304 254 061	304 468 819	85 208 022	85 208 022	79 404 392	5 803 631	7.31	304 468 819
Expenditure By Type										
Employee related costs		43 462 239	81 360 627	81 536 082	18 395 669	18 395 669	18 987 295	(591 626)	(3.12)	81 536 082
Remuneration of councillors		2 025 804	3 549 531	3 535 472	797 418	797 418	846 509	(49 091)	(5.80)	3 535 472
Debt impairment		7 794 415	15 150 269	15 149 429	2 338 516	2 338 516	3 449 888	(1 111 372)	(32.21)	15 149 429
Depreciation and asset impairment		14 543 102	24 799 984	24 768 986	3 747 907	3 747 907	5 432 883	(1 684 976)	(31.01)	24 768 986
Finance charges		3 897 960	8 189 285	8 189 056	1 333 263	1 333 263	1 537 863	(204 601)	(13.30)	8 189 056
Bulk purchases		41 941 251	88 798 027	88 603 291	23 081 284	23 081 284	23 101 049	(19 766)	(0.09)	88 603 291
Other Materials		2 614 948	7 105 043	7 560 095	1 635 998	1 635 998	1 659 981	(23 983)	(1.44)	7 560 095
Contracted services		13 714 661	22 032 635	21 979 870	3 889 423	3 889 423	4 713 235	(823 811)	(17.48)	21 979 870
Transfers and grants		2 223 603	6 673 206	7 228 731	1 282 797	1 282 797	1 497 303	(214 506)	(14.33)	7 228 731
Other expenditure		29 082 941	48 455 632	47 475 688	9 088 795	9 088 795	10 796 315	(1 707 520)	(15.82)	47 475 688
Loss on disposal of PPE		510 051	23 474	23 474	3 499	3 499	15 284	(11 784)	(77.10)	23 474
Total Expenditure		161 810 974	306 137 714	306 050 174	65 594 569	65 594 569	72 037 606	(6 443 037)	(8.94)	306 050 174
Surplus/(Deficit)		(8 045 069)	(1 883 652)	(1 581 355)	19 613 454	19 613 454	7 366 786	12 246 668	166.24	(1 581 355)
Transfers recognised - capital		19 505 782	37 919 363	38 355 666	4 828 577	4 828 577	8 840 408	(4 011 831)	(45.38)	38 355 666
Contributions recognised - capital		-	-	-	-	-	292 508	(292 508)	(100.00)	-
Contributed assets		(149 356)	63 636	52 020	(12 440)	(12 440)	23 236	(35 676)	(153.54)	52 020
Surplus/(Deficit) after capital transfers and contributions		11 311 357	36 099 347	36 826 331	24 429 591	24 429 591	16 522 938	7 906 653	47.85	36 826 331
Taxation		-	502 137	502 137	5 893	5 893	6 747	(854)	(12.66)	502 137
Surplus/(Deficit) after taxation		11 311 357	35 597 210	36 324 194	24 423 698	24 423 698	16 516 192	7 907 506	47.88	36 324 194
Attributable to minorities		-	-	(7 141)	-	-	-	-	-	(7 141)
Surplus/(Deficit) attributable to municipality		11 311 357	35 597 210	36 317 053	24 423 698	24 423 698	16 516 192	7 907 506	47.88	36 317 053
Share of surplus/ (deficit) of associate		1 053 749	-	-	(878)	(878)	(878)	(878)	-	-
Surplus/(Deficit) for the year		12 365 107	35 597 210	36 317 053	24 422 820	24 422 820	16 516 192	7 906 629	47.87	36 317 053

Source: National Treasury Local Government database

2. Consolidated statement of financial position

Summary - Table C6 Quarterly Budget Statement - Financial Position for 1st Quarter ended 30 September 2015

Description	Ref	Budget year 2015/16								
		2014/15	Original Budget	Adjusted Budget	Q1 Sept Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
R thousands	1	Audited Outcome								
ASSETS										
Current assets										
Cash		13 364 985	15 134 060	15 097 414	23 060 174	23 060 174	3 774 354	19 285 820	510.97	15 097 414
Call investment deposits		16 296 520	30 063 070	30 225 353	21 225 279	21 225 279	7 556 338	13 668 941	180.89	30 225 353
Consumer debtors		21 588 591	45 612 270	45 644 332	36 670 955	36 670 955	11 411 083	25 259 872	221.36	45 644 332
Other debtors		11 730 636	15 871 519	15 849 667	13 324 632	13 324 632	3 962 417	9 362 215	236.28	15 849 667
Current portion of long-term receivables		884 091	819 421	809 985	205 123	205 123	202 496	2 627	1.30	809 985
Inventory		3 700 774	5 902 430	5 902 430	4 056 610	4 056 610	1 475 607	2 581 003	174.91	5 902 430
Total current assets		67 565 598	113 402 769	113 529 182	98 542 773	98 542 773	28 382 295	70 160 478	247.20	113 529 182
Non current assets										
Long-term receivables		349 203	760 225	760 225	927 838	927 838	190 056	737 782	388.19	760 225
Investments		5 072 933	8 623 752	8 854 185	1 945 734	1 945 734	2 213 546	(267 812)	(12.10)	8 854 185
Investment property		11 423 497	17 532 327	17 532 327	12 163 942	12 163 942	4 383 082	7 780 860	177.52	17 532 327
Investment in Associate		1 849 220	1 385 179	1 385 179	1 657 731	1 657 731	346 295	1 311 436	378.71	1 385 179
Property, plant and equipment		308 008 003	552 089 107	552 903 006	402 007 516	402 007 516	138 225 752	263 781 764	190.83	552 903 006
Agricultural		45 620	275	275	1 923	1 923	69	1 854	2 700.23	275
Biological		120 173	173 031	173 031	134 048	134 048	43 258	90 791	209.88	173 031
Intangible		1 627 278	2 829 498	2 829 823	1 462 519	1 462 519	707 456	755 063	106.73	2 829 823
Other non-current assets		6 211 245	1 037 055	1 037 055	10 194 654	10 194 654	259 264	9 935 391	3 832.16	1 037 055
Total non current assets		334 707 171	584 430 449	585 475 107	430 495 905	430 495 905	146 368 777	284 127 129	194.12	585 475 107
TOTAL ASSETS		402 272 769	697 833 219	699 004 288	529 038 679	529 038 679	174 751 072	354 287 606	202.74	699 004 288
LIABILITIES										
Current liabilities										
Bank overdraft		1 072 866	1 037 397	1 069 209	417 056	417 056	267 302	149 754	56.02	1 069 209
Borrowing		3 540 077	4 539 746	4 539 746	4 310 625	4 310 625	1 134 936	3 175 688	279.81	4 539 746
Consumer deposits		3 378 679	5 013 011	5 013 011	3 609 369	3 609 369	1 253 253	2 356 116	188.00	5 013 011
Trade and other payables		43 129 171	63 459 862	64 318 149	46 929 291	46 929 291	16 079 537	30 849 754	191.86	64 318 149
Provisions		4 169 293	4 334 225	4 348 934	6 128 360	6 128 360	1 087 233	5 041 127	463.67	4 348 934
Total current liabilities		55 290 086	78 384 241	79 289 049	61 394 700	61 394 700	19 822 262	41 572 438	209.73	79 289 049
Non current liabilities										
Borrowing		33 628 789	65 283 576	65 292 180	46 694 279	46 694 279	16 323 045	30 371 234	186.06	65 292 180
Provisions		22 031 816	36 695 933	36 667 963	28 516 717	28 516 717	9 166 991	19 349 726	211.08	36 667 963
Total non current liabilities		55 660 605	101 979 509	101 960 143	75 210 996	75 210 996	25 490 036	49 720 960	195.06	101 960 143
TOTAL LIABILITIES		110 950 691	180 363 750	181 249 192	136 605 697	136 605 697	45 312 298	91 293 399	201.48	181 249 192
NET ASSETS	2	291 322 077	517 469 469	517 755 096	392 432 982	392 432 982	129 438 774	262 994 208	203.18	517 755 096
COMMUNITY WEALTH/EQUITY										
Accumulated Surplus/(Deficit)		272 185 685	477 560 703	478 021 213	361 978 483	361 978 483	119 505 303	242 473 180	0	478 021 213
Reserves		19 136 392	39 809 619	39 634 736	30 343 962	30 343 962	9 908 684	20 435 278	0	39 634 736
Minorities interests			99 147	99 147	38 326	38 326	24 787	13 539	0	99 147
TOTAL COMMUNITY WEALTH/EQUITY	2	291 322 077	517 469 469	517 755 096	392 360 771	392 360 771	129 438 774	262 921 996	0	517 755 096

Source: National Treasury Local Government database

3. Consolidated cash flow

Summary - Table C7 Quarterly Budget Statement - Cash Flows for 1st Quarter ended 30 September 2015

Description	Ref	2014/15	Budget year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
R thousands										
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates, penalties and collection charges		19 404 730	44 296 856	44 301 428	12 001 931	12 001 931	11 413 543	588 388	5.16	44 301 428
Service charges		56 775 608	145 559 995	145 676 417	33 484 089	33 484 089	35 921 373	(2 437 284)	(6.79)	145 676 417
Other revenue		13 308 567	21 554 527	21 430 940	11 353 787	11 353 787	5 464 414	5 889 373	107.78	21 430 940
Government - operating		33 802 086	65 537 809	65 232 530	25 059 670	25 059 670	21 028 263	4 031 407	19.17	65 232 530
Government - capital		16 586 688	38 697 962	39 230 285	10 294 081	10 294 081	10 939 801	(645 720)	(5.90)	39 230 285
Interest		2 839 256	5 525 488	5 527 478	1 370 165	1 370 165	1 257 747	112 418	8.94	5 527 478
Dividends		1 171	2 905	2 905	56	56	786	(730)	(92.91)	2 905
Payments										
Suppliers and employees		(111 782 021)	(247 254 842)	(246 877 790)	(78 232 462)	(78 232 462)	(62 085 233)	(16 147 229)	26.01	(246 877 790)
Finance charges		(3 036 363)	(8 057 974)	(8 059 730)	(1 867 112)	(1 867 112)	(1 392 704)	(474 408)	34.06	(8 059 730)
Transfers and grants		(3 044 543)	(5 344 582)	(5 460 415)	(1 119 246)	(1 119 246)	(1 123 094)	3 848	(0.34)	(5 460 415)
NET CASH FROM/(USED) OPERATING ACTIVITIES		24 855 178	60 518 143	61 004 048	12 344 958	12 344 958	21 424 896	(9 079 938)	(42.38)	61 004 048
CASH FLOW FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		504 695	767 533	767 952	3 621 426	3 621 426	128 766	3 492 660	2 712.41	767 952
Decrease in non-current debtors		3 031	336 788	336 788	829 059	829 059	84 476	744 583	881.41	336 788
Decrease in other non-current receivables		(1 198 778)	62 166	62 224	114 948	114 948	11 640	103 308	887.50	62 224
Decrease (increase) in non-current investments		(31 445)	(427 591)	(427 591)	576 903	576 903	(116 741)	693 645	(594.17)	(427 591)
Payments										
Capital assets		(23 534 381)	(65 736 069)	(66 746 499)	(10 665 645)	(10 665 645)	(12 362 189)	1 696 544	(13.72)	(66 746 499)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(24 256 878)	(64 997 173)	(66 007 127)	(5 523 309)	(5 523 309)	(12 254 047)	6 730 739	(54.93)	(66 007 127)
CASH FLOW FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		309 690	103 365	103 365	365 001	365 001	98 232	266 769	271.57	103 365
Borrowing long term/refinancing		3 036 238	10 925 041	10 933 930	466 983	466 983	415 461	51 521	12.40	10 933 930
Increase (decrease) in consumer deposits		296 319	265 230	264 957	20 487	20 487	34 329	(13 842)	(40.32)	264 957
Payments										
Repayment of borrowing		(2 488 865)	(6 132 453)	(6 128 613)	(1 004 940)	(1 004 940)	(1 068 139)	63 199	(5.92)	(6 128 613)
NET CASH FROM/(USED) FINANCING ACTIVITIES		1 153 382	5 161 183	5 173 639	(152 468)	(152 468)	(520 116)	367 648	(70.69)	5 173 639
NET INCREASE/(DECREASE) IN CASH HELD										
Cash/cash equivalents at the year begin:		24 039 170	36 698 351	37 103 155	44 439 566	44 439 566	37 103 155	7 336 411	19.77	37 103 155
Cash/cash equivalents at the year end:		23 052 127	37 380 504	37 273 731	51 108 747	51 108 747	45 753 903	5 354 844	11.70	37 273 731

Source: National Treasury Local Government database

4. Aggregated revenue and expenditure for municipalities

National aggregated revenue as at 30 September 2015

R thousand	Main appropriation			First Quarter 2015/16				Year to date: 30 September 2015				First Quarter 2014/15				Q1 of 2014/15 to Q1 of 2015/16
	Operating	Capital	Total	Operating	Capital	Total	1st Q as % of Main app	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	47 330 497	3 724 576	51 055 074	23.5%	47 330 497	3 724 576	51 055 074	23.5%	42 314 074	4 068 330	46 382 405	23.3%	10.1%
Category B (Local)	103 902 288	22 097 784	126 000 072	31 977 899	2 918 659	34 896 558	27.7%	31 977 899	2 918 659	34 896 558	27.7%	27 786 357	2 476 920	30 263 277	27.1%	15.3%
Category C (District)	18 209 118	10 039 952	28 249 069	5 899 626	1 436 519	7 336 145	26.0%	5 899 626	1 436 519	7 336 145	26.0%	5 110 938	1 309 092	6 420 031	24.4%	14.3%
Total	304 254 061	66 872 219	371 126 280	85 208 022	8 079 754	93 287 777	25.1%	85 208 022	8 079 754	93 287 777	25.1%	75 211 369	7 854 343	83 065 712	24.6%	12.3%
Per province																
Eastern Cape	28 109 201	8 365 650	36 474 851	8 111 371	1 273 650	9 385 020	25.7%	8 111 371	1 273 650	9 385 020	25.7%	7 110 727	916 876	8 027 603	25.0%	16.9%
Free State	16 641 150	3 475 607	20 116 757	4 474 062	417 282	4 891 344	24.3%	4 474 062	417 282	4 891 344	24.3%	3 939 125	275 151	4 214 276	23.6%	16.1%
Gauteng	111 871 461	19 471 356	131 342 817	29 881 695	1 754 131	31 635 826	24.1%	29 881 695	1 754 131	31 635 826	24.1%	26 406 944	2 083 342	28 490 286	23.4%	11.0%
Kwazulu-Natal	51 999 081	13 943 250	65 942 332	14 600 397	2 036 020	16 636 417	25.2%	14 600 397	2 036 020	16 636 417	25.2%	13 142 510	2 277 126	15 419 637	26.0%	7.9%
Limpopo	14 104 704	5 713 800	19 818 503	4 429 068	589 434	5 018 502	25.3%	4 429 068	589 434	5 018 502	25.3%	3 348 151	485 381	3 833 532	21.1%	30.9%
Mpumalanga	14 790 000	3 054 631	17 844 631	4 529 784	419 338	4 949 122	27.7%	4 529 784	419 338	4 949 122	27.7%	4 385 641	339 153	4 724 794	30.8%	4.7%
Northern Cape	14 006 607	3 116 767	17 123 374	4 397 366	426 275	4 823 641	28.2%	4 397 366	426 275	4 823 641	28.2%	3 465 290	490 766	3 956 056	24.7%	21.9%
North West	6 318 648	1 288 638	7 607 286	2 125 380	143 287	2 268 667	29.8%	2 125 380	143 287	2 268 667	29.8%	1 884 036	197 160	2 081 196	29.4%	9.0%
Western Cape	46 413 208	8 442 520	54 855 728	12 658 900	1 020 337	13 679 237	24.9%	12 658 900	1 020 337	13 679 237	24.9%	11 528 945	789 388	12 318 333	24.8%	11.0%
Total	304 254 061	66 872 219	371 126 280	85 208 022	8 079 754	93 287 777	25.1%	85 208 022	8 079 754	93 287 777	25.1%	75 211 369	7 854 343	83 065 712	24.6%	12.3%

Source: National Treasury Local Government database

National aggregated expenditure as at 30 September 2015

R thousand	Main appropriation			First Quarter 2015/16				Year to date: 30 September 2015				First Quarter 2014/15				Q1 of 2014/15 to Q1 of 2015/16
	Operating	Capital	Total	Operating	Capital	Total	1st Q as % of Main app	Operating	Capital	Total	Total as % of main app	Operating	Capital	Total	Total as % of main app	
Expenditure																
Category A (Metro)	180 259 042	34 734 483	214 993 525	41 271 975	3 724 576	44 996 552	20.9%	41 271 975	3 724 576	44 996 552	20.9%	38 260 640	4 068 330	42 328 971	21.6%	6.3%
Category B (Local)	107 258 002	22 097 784	129 355 786	21 078 276	2 925 262	24 003 538	18.6%	21 078 276	2 925 262	24 003 538	18.6%	19 166 208	2 478 910	21 645 118	18.6%	10.9%
Category C (District)	19 122 807	10 039 952	29 162 759	3 250 210	1 436 507	4 686 718	16.1%	3 250 210	1 436 507	4 686 718	16.1%	3 128 092	1 309 092	4 437 184	16.6%	5.6%
Total	306 639 851	66 872 219	373 512 069	65 600 461	8 086 346	73 686 807	19.7%	65 600 461	8 086 346	73 686 807	19.7%	60 554 940	7 856 333	68 411 273	20.2%	7.7%
Per province																
Eastern Cape	28 842 959	8 365 650	37 208 609	5 762 049	1 273 650	7 035 698	18.9%	5 762 049	1 273 650	7 035 698	18.9%	5 239 764	916 876	6 156 640	18.6%	14.3%
Free State	16 548 249	3 475 607	20 023 856	3 169 402	423 885	3 593 287	17.9%	3 169 402	423 885	3 593 287	17.9%	2 819 249	277 140	3 096 390	17.2%	16.0%
Gauteng	110 862 139	19 471 356	130 333 496	25 803 719	1 754 131	27 557 850	21.1%	25 803 719	1 754 131	27 557 850	21.1%	23 921 662	2 083 342	26 005 004	21.8%	6.0%
Kwazulu-Natal	52 546 675	13 943 250	66 489 925	11 408 438	2 036 020	13 444 458	20.2%	11 408 438	2 036 020	13 444 458	20.2%	10 766 143	2 277 126	13 043 269	21.8%	3.1%
Limpopo	14 130 202	5 713 800	19 844 002	2 521 916	589 434	3 111 350	15.7%	2 521 916	589 434	3 111 350	15.7%	2 382 076	485 381	2 867 457	15.8%	8.5%
Mpumalanga	15 439 947	3 054 631	18 494 578	2 854 160	419 338	3 273 498	17.7%	2 854 160	419 338	3 273 498	17.7%	2 480 131	339 153	2 819 284	16.8%	16.1%
Northern Cape	14 904 683	3 116 767	18 021 450	3 086 685	426 275	3 512 960	19.5%	3 086 685	426 275	3 512 960	19.5%	2 785 732	490 766	3 276 498	20.0%	7.2%
North West	6 294 281	1 288 638	7 582 919	1 325 654	143 275	1 468 929	19.4%	1 325 654	143 275	1 468 929	19.4%	1 296 290	197 160	1 493 450	21.1%	(1.6%)
Western Cape	47 070 715	8 442 520	55 513 235	9 668 439	1 020 337	10 688 776	19.3%	9 668 439	1 020 337	10 688 776	19.3%	8 863 893	789 388	9 653 281	19.2%	10.7%
Total	306 639 851	66 872 219	373 512 069	65 600 461	8 086 346	73 686 807	19.7%	65 600 461	8 086 346	73 686 807	19.7%	60 554 940	7 856 333	68 411 273	20.2%	7.7%

Source: National Treasury Local Government database

Quarterly budget statement summary as at 30 September 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	14 232 518	12 818 253	1 414 265	11.03
Service charges	157 725 950	39 786 461	39 446 720	339 741	0.86
Investment revenue	3 298 261	779 995	693 593	86 402	12.46
Transfers recognised - operational	64 582 003	23 598 431	19 189 171	4 409 260	22.98
Other own revenue	30 726 112	6 810 617	7 256 655	(446 038)	(6.15)
Total Revenue (excluding capital transfers and contributions)	304 254 061	85 208 022	79 404 392	5 803 631	7.31
Employee costs	81 360 627	18 395 669	18 987 295	(591 626)	(3.12)
Remuneration of councillors	3 549 531	797 418	846 509	(49 091)	(5.80)
Depreciation & asset impairment	24 799 984	3 747 907	5 432 883	(1 684 976)	(31.01)
Finance charges	8 189 285	1 333 263	1 537 863	(204 601)	(13.30)
Materials and bulk purchases	95 903 070	24 717 282	24 761 031	(43 749)	(0.18)
Transfers and grants	6 673 206	1 282 797	1 497 303	(214 506)	(14.33)
Other expenditure	85 662 010	15 320 233	18 974 721	(3 654 488)	(19.26)
Total Expenditure	306 137 714	65 594 569	72 037 606	(6 443 037)	(8.94)
Surplus/(Deficit)	(1 883 652)	19 613 454	7 366 786	12 246 668	166.24
Transfers recognised - capital	37 919 363	4 828 577	8 840 408	(4 011 831)	(45.38)
Contributions recognised - capital & contributed assets	63 636	(12 440)	315 744	(328 184)	(103.94)
Surplus/(Deficit) after capital transfers & contributions	36 099 347	24 429 591	16 522 938	7 906 653	47.85
Share of surplus/ (deficit) of associate	-	(878)	(878)	-	-
Surplus/(Deficit) for the year	36 099 347	24 428 713	16 522 938	7 905 775	
Capital expenditure & funds sources					
Capital expenditure	66 872 219	8 086 346	17 096 489	(9 010 143)	(52.70)
Transfers recognised - capital	39 678 480	5 436 014	10 045 176	(4 609 162)	(45.88)
Public contributions & donations	1 139 625	116 422	287 975	(171 552)	(59.57)
Borrowing	12 155 568	1 197 666	3 077 917	(1 880 251)	(61.09)
Internally generated funds	13 898 546	1 329 652	3 685 422	(2 355 770)	(63.92)
Total sources of capital funds	66 872 219	8 079 754	17 096 489	(9 016 735)	(52.74)

Source: National Treasury Local Government database

Salaries and wages expenditure as at 30 September 2015

R thousands	Adopted Budget	First Quarter 2015/16		Year to date: 30 September 2015		First Quarter 2014/15		Q1 of 2014/15 to Q1 of 2015/16
		Actual Expenditure	1st 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	10 507 665	22.7%	10 507 665	22.7%	9 738 318	23.0%	7.9%
Category B (Local)	31 094 658	7 106 972	22.9%	7 106 972	22.9%	6 504 135	22.7%	9.3%
Category C (District)	7 484 319	1 578 449	21.1%	1 578 449	21.1%	1 516 533	22.6%	4.1%
Total	84 910 158	19 193 087	22.6%	19 193 087	22.6%	17 758 985	22.8%	8.1%
Per Province								
Eastern Cape	8 782 456	1 920 374	21.9%	1 920 374	21.9%	1 780 578	22.1%	7.9%
Free State	4 833 136	1 118 934	23.2%	1 118 934	23.2%	1 006 149	24.1%	11.2%
Gauteng	26 079 231	6 040 117	23.2%	6 040 117	23.2%	5 612 193	23.2%	7.6%
Kwazulu-Natal	15 213 655	3 335 856	21.9%	3 335 856	21.9%	3 103 665	22.5%	7.5%
Limpopo	4 982 561	1 030 791	20.7%	1 030 791	20.7%	1 000 461	22.2%	3.0%
Mpumalanga	4 357 782	1 040 020	23.9%	1 040 020	23.9%	916 672	23.3%	13.5%
North West	3 940 456	938 786	23.8%	938 786	23.8%	866 212	23.7%	8.4%
Northern Cape	2 199 263	508 371	23.1%	508 371	23.1%	464 842	22.3%	9.4%
Western Cape	14 521 617	3 259 837	22.4%	3 259 837	22.4%	3 008 213	22.7%	8.4%
Total	84 910 158	19 193 087	22.6%	19 193 087	22.6%	17 758 985	22.8%	8.1%

Source: National Treasury Local Government database

5. Aggregate revenue and expenditure trends for metros

Metros aggregated revenue as at 30 September 2015

R thousands	Main appropriation			First Quarter 2015/16				Year to date: 30 September 2015				First Quarter 2014/15				Q1 of 2014/15 to Q1 of 2015/16
	Operating Revenue	Capital Revenue	Total	Operating Revenue	Capital Revenue	Total	1st Q as % of Main app	Operating Revenue	Capital Revenue	Total	Total Rev as % of main	Operating Revenue	Capital Revenue	Total	Total Rev as % of main	
Buffalo City	5 719 607	1 275 354	6 994 962	1 484 412	99 583	1 583 995	22.6%	1 484 412	99 583	1 583 995	22.6%	1 340 683	105 049	1 445 732	25.3%	9.6%
Cape Town	31 723 843	5 780 819	37 504 662	7 760 647	735 280	8 495 927	22.7%	7 760 647	735 280	8 495 927	22.7%	7 118 876	568 959	7 687 835	22.2%	10.5%
Ekurhuleni Metro eThekweni	29 454 839	4 471 563	33 926 402	8 609 186	299 927	8 909 113	26.3%	8 609 186	299 927	8 909 113	26.3%	7 477 418	282 848	7 760 265	25.8%	14.8%
City Of Johannesburg	29 534 286	6 046 926	35 581 212	7 833 937	823 616	8 657 553	24.3%	7 833 937	823 616	8 657 553	24.3%	7 136 854	1 167 040	8 303 894	25.6%	4.3%
Mangaung	43 788 546	9 896 853	53 685 399	10 892 350	959 228	11 851 578	22.1%	10 892 350	959 228	11 851 578	22.1%	9 384 514	892 648	10 277 163	20.7%	15.3%
Nelson Mandela Bay	6 740 247	1 793 891	8 534 138	1 708 295	242 492	1 950 787	22.9%	1 708 295	242 492	1 950 787	22.9%	1 582 484	98 992	1 681 476	21.6%	16.0%
City Of Tshwane	8 885 456	1 612 510	10 497 966	2 118 187	178 263	2 296 449	21.9%	2 118 187	178 263	2 296 449	21.9%	1 828 123	164 266	1 992 389	20.9%	15.3%
Total	182 142 655	34 734 483	216 877 138	47 330 497	3 724 576	51 055 074	23.5%	47 330 497	3 724 576	51 055 074	23.5%	42 314 074	4 068 330	46 382 405	23.3%	10.1%

Source: National Treasury Local Government database

Metros aggregated expenditure as at 30 September 2015

R thousands	Main appropriation			First Quarter 2015/16				Year to date: 30 September 2015				First Quarter 2014/15				Q1 of 2014/15 to Q1 of 2015/16
	Operating Expenditure	Capital Expenditure	Total	Operating Expenditure	Capital Expenditure	Total	1st 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	1 270 254	99 583	1 369 837	19.6%	1 270 254	99 583	1 369 837	19.6%	1 159 109	105 049	1 264 158	22.2%	8.4%
Cape Town	31 849 422	5 780 819	37 630 241	6 770 067	735 280	7 505 348	19.9%	6 770 067	735 280	7 505 348	19.9%	6 262 828	568 959	6 831 787	19.7%	9.9%
Ekurhuleni Metro eThekweni	29 321 872	4 471 563	33 793 435	7 087 663	299 927	7 387 590	21.9%	7 087 663	299 927	7 387 590	21.9%	5 988 076	282 848	6 270 924	20.9%	17.8%
City Of Johannesburg	29 436 059	6 046 926	35 482 985	6 434 316	823 616	7 257 932	20.5%	6 434 316	823 616	7 257 932	20.5%	6 157 152	1 167 040	7 324 192	22.5%	(0.9%)
Mangaung	43 195 323	9 896 853	53 092 176	10 377 125	959 228	11 336 353	21.4%	10 377 125	959 228	11 336 353	21.4%	9 564 989	892 648	10 457 638	21.7%	8.4%
Nelson Mandela Bay	6 206 926	1 793 891	8 000 816	1 366 019	242 492	1 608 510	20.1%	1 366 019	242 492	1 608 510	20.1%	1 170 896	98 992	1 269 888	17.2%	26.7%
City Of Tshwane	8 819 839	1 612 510	10 432 349	2 219 413	178 263	2 397 676	23.0%	2 219 413	178 263	2 397 676	23.0%	1 864 228	164 266	2 028 493	20.9%	18.2%
Total	180 259 042	34 734 483	214 993 525	41 271 975	3 724 576	44 996 552	20.9%	41 271 975	3 724 576	44 996 552	20.9%	38 260 640	4 068 330	42 328 971	21.6%	6.3%

Source: National Treasury Local Government database

Quarterly budget statement summary for metros as at 30 September 2015

Description	Budget year 2015/16				
	Original Budget	YTD Actual	YTD Budget	YTD Variance	YTD variance %
R thousands					
Financial Performance					
Property rates	33 092 583	8 009 505	8 111 194	(101 689)	(1.25)
Service charges	104 997 856	26 800 077	25 968 885	831 192	3.20
Investment revenue	2 172 920	479 912	433 558	46 354	10.69
Transfers recognised - operational	22 203 708	7 102 583	5 949 457	1 153 126	19.38
Other own revenue	19 675 588	4 938 420	4 718 845	219 575	4.65
Total Revenue (excluding capital transfers and contributions)	182 142 655	47 330 497	45 181 938	2 148 559	4.76
Employee costs	45 552 284	10 325 434	10 533 472	(208 039)	(1.98)
Remuneration of councillors	778 898	182 232	184 473	(2 241)	(1.21)
Depreciation & asset impairment	12 445 200	2 635 943	2 841 682	(205 739)	(7.24)
Finance charges	6 533 403	1 109 653	1 223 436	(113 783)	(9.30)
Materials and bulk purchases	63 127 814	16 989 867	16 620 963	368 903	2.22
Transfers and grants	2 840 683	791 732	581 994	209 737	36.04
Other expenditure	48 478 623	9 231 223	10 603 168	(1 371 944)	(12.94)
Total Expenditure	179 756 905	41 266 083	42 589 189	(1 323 106)	(3.11)
Surplus/(Deficit)	2 385 750	6 064 415	2 592 749	3 471 665	133.90
Transfers recognised - capital	15 525 812	1 713 316	2 848 441	(1 135 125)	(39.85)
Contributions recognised - capital & contributed assets	129 261	(30 217)	(8 699)	(21 518)	247.35
Surplus/(Deficit) after capital transfers & contributions	18 040 823	7 747 513	5 432 491	2 315 022	42.61
Share of surplus/ (deficit) of associate	-	-	-	-	-
Surplus/(Deficit) for the year	18 040 823	7 747 513	5 432 491	2 315 022	42.61
Capital expenditure & funds sources					
Capital expenditure	34 734 483	3 724 576	8 977 862	(5 253 285)	(58.51)
Transfers recognised - capital	15 537 614	1 837 086	4 014 290	(2 177 204)	(54.24)
Public contributions & donations	551 632	68 727	139 245	(70 518)	(50.64)
Borrowing	10 264 401	994 525	2 582 747	(1 588 222)	(61.49)
Internally generated funds	8 380 835	824 238	2 241 579	(1 417 341)	(63.23)
Total sources of capital funds	34 734 483	3 724 576	8 977 862	(5 253 285)	(58.51)

Source: National Treasury Local Government database

6. Aggregated revenue and expenditure for secondary cities

Secondary cities aggregated budgets and revenue as at 30 September 2015

	Main appropriation			First Quarter 2015/16				Year to date: 30 September 2015				First Quarter 2014/15				Q1 of 2014/15 to Q1 of 2015/16	
	Operating Revenue	Capital Revenue	Total	Operating Revenue	Capital Revenue	Total	1st 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 Matielosa	2 380 228	138 927	2 519 156	826 016	5 292	831 309	33.0%	826 016	5 292	831 309	33.0%	498 213	8 687	506 900	23.8%	64.0%	
Drakenstein	1 828 026	375 837	2 203 864	684 532	31 012	715 544	32.5%	684 532	31 012	715 544	32.5%	621 366	21 973	643 339	35.8%	11.2%	
Emalahleni (Mp)	2 626 610	203 042	2 829 652	613 024	30 807	643 831	22.8%	613 024	30 807	643 831	22.8%	486 456	25 287	511 743	24.6%	25.8%	
Emfuleni	5 354 653	533 881	5 888 534	1 481 308	54 900	1 536 208	26.1%	1 481 308	54 900	1 536 208	26.1%	1 288 197	32 728	1 320 924	25.8%	16.3%	
George	1 380 722	244 338	1 625 060	315 639	22 453	338 092	20.8%	315 639	22 453	338 092	20.8%	277 997	27 248	305 245	21.7%	10.8%	
Govan Mbeki	1 620 570	106 439	1 727 009	439 206	15 086	454 292	26.3%	439 206	15 086	454 292	26.3%	392 290	39 552	431 843	24.9%	5.2%	
Madibeng	1 512 326	292 461	1 804 787	431 198	13 164	444 362	24.6%	431 198	13 164	444 362	24.6%	218 126	18 825	236 951	14.3%	87.5%	
Majjhahabeng	1 952 721	146 450	2 099 171	584 663	19 515	604 178	28.8%	584 663	19 515	604 178	28.8%	543 075	42 996	586 071	29.4%	3.1%	
Mbombela	2 157 452	582 416	2 739 868	585 680	144 093	729 773	26.6%	585 680	144 093	729 773	26.6%	495 134	32 395	527 528	23.4%	38.3%	
Mogale City	2 249 521	293 360	2 542 881	572 942	29 401	602 343	23.7%	572 942	29 401	602 343	23.7%	570 870	24 603	595 473	24.0%	1.2%	
Msunduzi	4 036 592	709 060	4 745 652	1 102 342	72 583	1 174 924	24.8%	1 102 342	72 583	1 174 924	24.8%	968 206	46 978	1 015 184	24.4%	15.7%	
Newcastle	1 580 961	400 509	1 981 471	426 761	42 409	469 169	23.7%	426 761	42 409	469 169	23.7%	410 592	54 068	464 659	23.6%	1.0%	
Polokwane	2 404 463	580 121	2 984 584	629 565	49 933	679 498	22.8%	629 565	49 933	679 498	22.8%	455 704	60 157	515 861	22.1%	12.2%	
Rustenburg	3 575 490	1 063 748	4 639 239	927 232	124 807	1 052 039	22.7%	927 232	124 807	1 052 039	22.7%	778 915	124 364	903 279	19.3%	16.5%	
Sol Plaaie	1 749 221	111 709	1 860 929	612 746	20 671	633 417	34.0%	612 746	20 671	633 417	34.0%	518 924	24 914	543 838	30.6%	16.5%	
Stellenbosch	1 219 309	452 759	1 672 068	554 156	48 712	602 868	36.1%	554 156	48 712	602 868	36.1%	509 661	11 190	520 851	38.5%	15.7%	
Steve Tshwete	1 362 931	236 369	1 599 300	364 480	22 691	387 171	24.2%	364 480	22 691	387 171	24.2%	323 815	20 132	343 947	23.1%	12.6%	
Tlokwe	1 085 209	224 077	1 309 285	350 552	39 954	390 506	29.8%	350 552	39 954	390 506	29.8%	313 883	24 090	337 973	27.8%	15.5%	
uMhlatuze	2 524 301	448 781	2 973 082	713 617	35 737	749 354	25.2%	713 617	35 737	749 354	25.2%	629 688	41 554	671 242	24.1%	11.6%	
Total	42 601 306	7 144 286	49 745 592	12 215 660	823 219	13 038 879	26.2%	12 215 660	823 219	13 038 879	26.2%	10 391 111	681 741	11 072 852	24.7%	17.8%	

Source: National Treasury Local Government database

Secondary cities aggregated budgets and expenditure as at 30 September 2015

	Main appropriation			First Quarter 2015/16				Year to date: 30 September 2015				First Quarter 2014/15				Q1 of 2014/15 to Q1 of 2015/16
	Operating Expenditure	Capital Expenditure	Total	Operating Expenditure	Capital Expenditure	Total	1st 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 Matielosa	2 743 375	138 927	2 882 303	431 576	5 292	436 868	15.2%	431 576	5 292	436 868	15.2%	303 121	8 687	311 808	14.0%	40.1%
Drakenstein	1 907 865	375 837	2 283 703	349 440	31 012	380 452	16.7%	349 440	31 012	380 452	16.7%	290 817	21 973	312 790	17.0%	21.6%
Emalahleni (Mp)	2 381 789	203 042	2 584 832	329 398	30 807	360 206	13.9%	329 398	30 807	360 206	13.9%	351 337	25 287	376 624	18.1%	(4.4%)
Emfuleni	5 222 359	533 881	5 756 240	893 659	54 900	948 559	16.5%	893 659	54 900	948 559	16.5%	830 731	32 728	863 459	17.4%	9.9%
George	1 436 481	244 338	1 680 819	229 870	22 453	252 322	15.0%	229 870	22 453	252 322	15.0%	239 607	27 248	266 854	18.2%	(5.4%)
Govan Mbeki	1 605 178	106 439	1 711 617	423 852	15 086	438 938	25.6%	423 852	15 086	438 938	25.6%	340 389	39 552	379 941	19.2%	15.5%
Madibeng	1 512 169	292 461	1 804 630	232 859	13 164	246 023	13.6%	232 859	13 164	246 023	13.6%	343 587	18 825	362 412	21.9%	(32.1%)
Majjhahabeng	2 068 071	146 450	2 214 521	270 843	19 515	290 359	13.1%	270 843	19 515	290 359	13.1%	332 548	42 996	375 544	17.4%	(22.7%)
Mbombela	2 181 545	582 416	2 763 961	462 473	144 093	606 567	21.9%	462 473	144 093	606 567	21.9%	396 921	32 395	429 316	17.6%	41.3%
Mogale City	2 593 075	293 360	2 886 435	595 118	29 401	624 519	21.6%	595 118	29 401	624 519	21.6%	545 044	24 603	569 647	20.0%	9.6%
Msunduzi	4 033 134	709 060	4 742 194	1 036 570	72 583	1 109 153	23.4%	1 036 570	72 583	1 109 153	23.4%	886 833	46 978	933 811	22.8%	18.8%
Newcastle	1 834 688	400 509	2 235 197	469 223	42 409	511 632	22.9%	469 223	42 409	511 632	22.9%	446 461	54 068	500 528	21.7%	2.2%
Polokwane	2 288 560	580 121	2 868 681	571 543	49 933	621 476	21.7%	571 543	49 933	621 476	21.7%	516 436	60 157	576 593	21.6%	7.8%
Rustenburg	3 567 711	1 063 748	4 631 459	1 001 625	124 807	1 126 432	24.3%	1 001 625	124 807	1 126 432	24.3%	803 121	124 364	927 485	20.0%	21.5%
Sol Plaaie	1 738 342	111 709	1 850 050	475 104	20 671	495 775	26.8%	475 104	20 671	495 775	26.8%	447 740	24 914	472 654	26.8%	4.9%
Stellenbosch	1 274 227	452 759	1 726 986	197 802	48 712	246 514	14.3%	197 802	48 712	246 514	14.3%	176 694	11 190	187 884	13.3%	31.2%
Steve Tshwete	1 402 830	236 369	1 639 199	304 671	22 691	327 362	20.0%	304 671	22 691	327 362	20.0%	285 813	20 132	305 945	19.9%	7.0%
Tlokwe	1 185 132	224 077	1 409 209	274 097	39 954	314 051	22.3%	274 097	39 954	314 051	22.3%	293 455	24 090	317 545	23.7%	(1.1%)
uMhlatuze	2 519 364	448 781	2 968 144	593 476	35 737	629 213	21.2%	593 476	35 737	629 213	21.2%	622 668	41 554	664 222	23.9%	(5.3%)
Total	43 495 895	7 144 286	50 640 181	9 143 201	823 219	9 966 420	19.7%	9 143 201	823 219	9 966 420	19.7%	8 453 323	681 741	9 135 064	19.8%	9.1%

Source: National Treasury Local Government database

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

Description	Budget year 2015/16							
	R thousands	Original Budget	Adjusted Budget	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
Financial Performance								
Property rates	6 259 239	6 259 239	2 103 415	1 826 812	276 602	15.14		6 259 239
Service charges	26 528 740	26 528 740	7 005 389	6 986 265	19 124	0.27		26 528 740
Investment revenue	268 563	268 563	60 398	59 695	703	1.18		268 563
Transfers recognised - operational	6 437 061	6 437 061	2 342 890	1 914 341	428 549	22.39		6 437 061
Other own revenue	3 107 704	3 107 704	703 568	633 645	69 923	11.04		3 107 704
Total Revenue (excluding capital transfers and contributions)	42 601 306	42 601 306	12 215 660	11 420 758	794 901	6.96		42 601 306
Employee costs	10 047 194	10 047 194	2 339 957	2 382 307	(42 350)	(1.78)		10 047 194
Remuneration of councillors	481 051	481 051	110 338	114 267	(3 929)	(3.44)		481 051
Depreciation & asset impairment	4 254 745	4 254 745	529 904	999 093	(469 189)	(46.96)		4 254 745
Finance charges	846 804	846 804	120 247	164 349	(44 102)	(26.83)		846 804
Materials and bulk purchases	16 154 951	16 154 946	4 167 050	4 019 349	147 701	3.67		16 154 946
Transfers and grants	625 117	625 117	128 346	153 645	(25 299)	(16.47)		625 117
Other expenditure	11 086 032	11 086 038	1 747 359	2 624 462	(877 102)	(33.42)		11 086 038
Total Expenditure	43 495 895	43 495 895	9 143 201	10 457 471	(1 314 270)	(12.57)		43 495 895
Surplus/(Deficit)	(894 589)	(894 589)	3 072 459	963 287	2 109 171	218.96		(894 589)
Transfers recognised - capital	3 758 730	3 761 469	485 168	848 219	(363 051)	(42.80)		3 761 469
Contributions recognised - capital & contributed as:	(20 866)	(20 866)	-	2 562	(2 562)	(100.00)		(20 866)
Surplus/(Deficit) after capital transfers & contributions	2 843 275	2 846 014	3 557 627	1 814 068	1 743 559	96.11		2 846 014
Share of surplus/ (deficit) of associate	-	-	-	-	-	-		-
Surplus/(Deficit) for the year	2 843 275	2 846 014	3 557 627	1 814 068	1 743 559	96.11		2 846 014
Capital expenditure & funds sources								
Capital expenditure	7 144 286	7 353 768	823 219	1 838 442	(1 015 223)	(55.22)		7 353 768
Transfers recognised - capital	4 248 979	4 205 337	531 270	1 051 334	(520 064)	(49.47)		4 205 337
Public contributions & donations	115 113	115 983	10 946	28 996	(18 050)	(62.25)		115 983
Borrowing	1 217 754	1 283 485	153 177	320 871	(167 695)	(52.26)		1 283 485
Internally generated funds	1 562 439	1 748 964	127 827	437 241	(309 414)	(70.77)		1 748 964
Total sources of capital funds	7 144 286	7 353 768	823 219	1 838 442	(1 015 223)	(55.22)		7 353 768

Source: National Treasury Local Government database

7. Operating revenue and expenditure per function for metros

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

R thousands	Main appropriation	First Quarter 2015/16		Year to date: 30 September 2015		First Quarter 2014/15		Q1 of 2014/15 to Q1 of 2015/16
		Actual Revenue	1st 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%	131 149	26.7%	128 431	33.4%	2.1%
Cape Town	2 864 459	523 093	18.3%	523 093	18.3%	495 849	18.7%	5.5%
Ekurhuleni Metro	4 788 096	1 346 504	28.1%	1 346 504	28.1%	1 141 643	27.5%	17.9%
eThekwini	3 980 830	1 043 087	26.2%	1 043 087	26.2%	968 754	27.5%	7.7%
City Of Johannesburg	5 069 545	1 195 376	23.6%	1 195 376	23.6%	1 128 681	25.4%	5.9%
Mangaung	975 463	231 407	23.7%	231 407	23.7%	181 008	23.9%	27.8%
Nelson Mandela Bay	800 188	178 051	22.3%	178 051	22.3%	156 472	22.7%	13.8%
City Of Tshwane	3 711 560	878 370	23.7%	878 370	23.7%	820 511	24.7%	7.1%
Total	22 682 228	5 527 037	24.4%	5 527 037	24.4%	5 021 347	25.2%	10.1%

R thousands	Main appropriation	First Quarter 2015/16		Year to date: 30 September 2015		First Quarter 2014/15		Q1 of 2014/15 to Q1 of 2015/16
		Actual Expenditure	1st 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%	113 630	22.6%	121 310	119.9%	(6.3%)
Cape Town	2 353 098	525 574	22.3%	525 574	22.3%	502 228	97.5%	4.6%
Ekurhuleni Metro	4 329 888	1 023 683	23.6%	1 023 683	23.6%	752 607	87.9%	36.0%
eThekwini	4 149 698	705 464	17.0%	705 464	17.0%	698 472	103.0%	1.0%
City Of Johannesburg	4 018 064	1 648 192	41.0%	1 648 192	41.0%	1 355 273	155.5%	21.6%
Mangaung	858 704	161 610	18.8%	161 610	18.8%	136 943	95.0%	18.0%
Nelson Mandela Bay	693 203	130 437	18.8%	130 437	18.8%	114 951	85.9%	13.5%
City Of Tshwane	3 291 217	749 401	22.8%	749 401	22.8%	627 497	96.6%	19.4%
Total	20 197 210	5 057 991	25.0%	5 057 991	25.0%	4 309 280	108.5%	17.4%

Source: National Treasury Local Government database

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

R thousands	Main appropriation	First Quarter 2015/16		Year to date: 30 September 2015		First Quarter 2014/15		Q1 of 2014/15 to Q1 of 2015/16
		Actual Revenue	1st 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%	452 645	26.2%	409 216	26.0%	10.6%
Cape Town	11 295 010	2 987 259	26.4%	2 987 259	26.4%	2 703 973	26.5%	10.5%
Ekurhuleni Metro	13 571 231	4 090 330	30.1%	4 090 330	30.1%	3 640 833	30.1%	12.3%
eThekwini	12 126 793	3 145 086	25.9%	3 145 086	25.9%	2 771 119	25.8%	13.5%
City Of Johannesburg	16 193 092	4 105 001	25.4%	4 105 001	25.4%	3 657 820	26.6%	12.2%
Mangaung	2 648 134	710 894	26.8%	710 894	26.8%	666 244	24.6%	6.7%
Nelson Mandela Bay	3 681 941	846 634	23.0%	846 634	23.0%	783 788	23.4%	8.0%
City Of Tshwane	10 684 099	2 755 288	25.8%	2 755 288	25.8%	2 755 350	27.9%	(0.0%)
Total	71 926 739	19 093 137	26.5%	19 093 137	26.5%	17 388 343	27.0%	9.8%

R thousands	Main appropriation	First Quarter 2015/16		Year to date: 30 September 2015		First Quarter 2014/15		Q1 of 2014/15 to Q1 of 2015/16
		Actual Expenditure	1st 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%	520 016	32.0%	477 243	33.8%	9.0%
Cape Town	9 432 015	2 335 343	24.8%	2 335 343	24.8%	2 119 573	24.6%	10.2%
Ekurhuleni Metro	12 759 906	3 440 084	27.0%	3 440 084	27.0%	2 932 023	26.5%	17.3%
eThekwini	10 505 654	2 997 259	28.5%	2 997 259	28.5%	2 677 273	28.3%	12.0%
City Of Johannesburg	14 910 276	4 429 242	29.7%	4 429 242	29.7%	4 224 960	33.7%	4.8%
Mangaung	2 320 960	650 503	28.0%	650 503	28.0%	617 626	25.7%	5.3%
Nelson Mandela Bay	3 444 088	1 117 554	32.4%	1 117 554	32.4%	679 508	22.3%	64.5%
City Of Tshwane	9 536 368	2 368 041	24.8%	2 368 041	24.8%	2 806 505	32.2%	(15.6%)
Total	64 535 172	17 858 041	27.7%	17 858 041	27.7%	16 534 712	28.9%	8.0%

Source: National Treasury Local Government database

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

R thousands	Main appropriation	First Quarter 2015/16		Year to date: 30 September 2015		First Quarter 2014/15		Q1 of 2014/15 to Q1 of 2015/16
		Actual Revenue	1st 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%	121 652	31.0%	92 910	30.5%	30.9%
Cape Town	1 563 171	294 101	18.8%	294 101	18.8%	278 390	19.7%	5.6%
Ekurhuleni Metro	1 189 748	404 524	34.0%	404 524	34.0%	244 927	24.6%	65.2%
eThekwini	1 137 348	316 597	27.8%	316 597	27.8%	305 505	28.5%	3.6%
City Of Johannesburg	3 379 698	737 778	21.8%	737 778	21.8%	634 322	21.4%	16.3%
Mangaung	355 690	140 889	39.6%	140 889	39.6%	80 751	26.0%	74.5%
Nelson Mandela Bay	701 186	171 932	24.5%	171 932	24.5%	141 670	24.4%	21.4%
City Of Tshwane	807 831	189 132	23.4%	189 132	23.4%	181 977	24.1%	3.9%
Total	9 527 132	2 376 605	24.9%	2 376 605	24.9%	1 960 451	23.4%	21.2%
R thousands	Main appropriation	First Quarter 2015/16		Year to date: 30 September 2015		First Quarter 2014/15		Q1 of 2014/15 to Q1 of 2015/16
		Actual Expenditure	1st 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%	78 759	21.7%	96 770	29.0%	(18.6%)
Cape Town	1 689 676	337 880	20.0%	337 880	20.0%	275 158	20.2%	22.8%
Ekurhuleni Metro	587 578	164 585	28.0%	164 585	28.0%	129 870	24.3%	26.7%
eThekwini	1 255 500	266 402	21.2%	266 402	21.2%	233 261	20.5%	14.2%
City Of Johannesburg	2 678 710	356 470	13.3%	356 470	13.3%	299 646	12.7%	19.0%
Mangaung	266 875	76 194	28.6%	76 194	28.6%	32 581	12.8%	133.9%
Nelson Mandela Bay	563 621	104 353	18.5%	104 353	18.5%	82 764	15.0%	26.1%
City Of Tshwane	553 715	98 045	17.7%	98 045	17.7%	97 639	16.1%	0.4%
Total	7 957 908	1 482 687	18.6%	1 482 687	18.6%	1 247 690	17.5%	18.8%

Source: National Treasury Local Government database

Table 4d: Metros aggregated revenue and expenditure for waste management as at 30 September 2015

R thousands	Main appropriation	First Quarter 2015/16		Year to date: 30 September		First Quarter 2014/15		Q1 of 2014/15 to Q1 of 2015/16
		Actual Revenue	1st 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%	101 499	28.1%	94 672	28.9%	7.2%
Cape Town	1 111 347	271 207	24.4%	271 207	24.4%	246 083	24.4%	10.2%
Ekurhuleni Metro	1 755 906	474 367	27.0%	474 367	27.0%	450 822	28.1%	5.2%
eThekwini	934 461	297 013	31.8%	297 013	31.8%	274 237	31.2%	8.3%
City Of Johannesburg	1 354 920	351 255	25.9%	351 255	25.9%	297 354	25.8%	18.1%
Mangaung	265 980	107 768	40.5%	107 768	40.5%	56 356	22.7%	91.2%
Nelson Mandela Bay	354 543	104 922	29.6%	104 922	29.6%	88 984	28.5%	17.9%
City Of Tshwane	1 174 628	286 480	24.4%	286 480	24.4%	251 151	24.2%	14.1%
Total	7 312 817	1 994 510	27.3%	1 994 510	27.3%	1 759 660	26.8%	13.3%
R thousands	Main appropriation	First Quarter 2015/16		Year to date: 30 September		First Quarter 2014/15		Q1 of 2014/15 to Q1 of 2015/16
		Actual Expenditure	1st 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%	61 845	21.3%	63 500	21.9%	(2.6%)
Cape Town	1 970 288	378 800	19.2%	378 800	19.2%	359 772	21.3%	5.3%
Ekurhuleni Metro	1 518 870	242 622	16.0%	242 622	16.0%	211 799	15.2%	14.6%
eThekwini	857 338	225 912	26.4%	225 912	26.4%	209 696	23.8%	7.7%
City Of Johannesburg	1 917 968	367 923	19.2%	367 923	19.2%	417 046	25.5%	(11.8%)
Mangaung	234 944	54 698	23.3%	54 698	23.3%	28 071	14.4%	94.9%
Nelson Mandela Bay	312 057	58 579	18.8%	58 579	18.8%	49 350	17.4%	18.7%
City Of Tshwane	1 000 526	215 494	21.5%	215 494	21.5%	141 133	22.1%	52.7%
Total	8 102 188	1 605 873	19.8%	1 605 873	19.8%	1 480 368	21.2%	8.5%

Source: National Treasury Local Government database

8. Operating revenue and expenditure per function for secondary cities

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

R thousands	Main appropriation	First Quarter 2015/16		Year to date: 30 September		First Quarter 2014/15		Q1 of 2014/15 to Q1 of 2015/16
		Actual Revenue	1st 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	105 578	17.4%	105 578	17.4%	71 236	12.8%	48.2%
Drakenstein	186 114	33 700	18.1%	33 700	18.1%	31 203	19.8%	8.0%
Emalahleni (Mp)	363 411	18 597	5.1%	18 597	5.1%	61 301	19.2%	(69.7%)
Emfuleni	1 075 905	322 172	29.9%	322 172	29.9%	232 993	24.4%	38.3%
George	129 705	27 214	21.0%	27 214	21.0%	31 959	27.6%	(14.8%)
Govan Mbeki	323 220	78 128	24.2%	78 128	24.2%	67 606	24.5%	15.6%
Madibeng	278 694	30 998	11.1%	30 998	11.1%	17 239	7.9%	79.8%
Majhabeng	203 889	73 367	36.0%	73 367	36.0%	78 413	40.0%	(6.4%)
Mbombela	59 640	11 574	19.4%	11 574	19.4%	10 409	49.8%	11.2%
Mogale City	272 356	65 480	24.0%	65 480	24.0%	58 039	23.6%	12.8%
Msunduzi	502 412	173 965	34.6%	173 965	34.6%	168 878	40.1%	3.0%
Newcastle	226 202	65 751	29.1%	65 751	29.1%	64 171	28.6%	2.5%
Polokwane	259 055	69 331	26.8%	69 331	26.8%	55 974	20.0%	23.9%
Rustenburg	636 562	181 391	28.5%	181 391	28.5%	147 765	21.3%	22.8%
Sol Plaatje	245 334	55 073	22.4%	55 073	22.4%	46 507	19.4%	18.4%
Stellenbosch	125 857	16 088	12.8%	16 088	12.8%	18 919	15.7%	(15.0%)
Steve Tshwete	89 860	24 999	27.8%	24 999	27.8%	20 360	26.2%	22.8%
Tlokwe	101 628	24 032	23.6%	24 032	23.6%	21 459	22.4%	12.0%
uMhlathuze	378 433	90 910	24.0%	90 910	24.0%	73 047	23.9%	24.5%
Total	6 064 282	1 468 348	24.2%	1 468 348	24.2%	1 277 477	23.1%	14.9%
R thousands	Main appropriation	First Quarter 2015/16		Year to date: 30 September		First Quarter 2014/15		Q1 of 2014/15 to Q1 of 2015/16
		Actual Expenditure	1st 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	56 858	10.4%	56 858	10.4%	59 946	16.5%	(5.2%)
Drakenstein	123 017	11 632	9.5%	11 632	9.5%	2 055	2.1%	466.1%
Emalahleni (Mp)	284 299	22 827	8.0%	22 827	8.0%	26 065	14.3%	(12.4%)
Emfuleni	913 393	118 270	12.9%	118 270	12.9%	103 664	16.0%	14.1%
George	110 806	13 157	11.9%	13 157	11.9%	20 174	19.7%	(34.8%)
Govan Mbeki	252 824	70 751	28.0%	70 751	28.0%	59 844	12.3%	18.2%
Madibeng	226 032	22 463	9.9%	22 463	9.9%	45 571	27.7%	(50.7%)
Majhabeng	555 923	23 801	4.3%	23 801	4.3%	82 159	12.7%	(71.0%)
Mbombela	215 073	26 118	12.1%	26 118	12.1%	31 440	20.7%	(16.9%)
Mogale City	328 676	84 535	25.7%	84 535	25.7%	69 422	23.2%	21.8%
Msunduzi	515 832	139 809	27.1%	139 809	27.1%	107 355	33.5%	30.2%
Newcastle	224 628	38 578	17.2%	38 578	17.2%	33 543	11.4%	15.0%
Polokwane	295 409	61 658	20.9%	61 658	20.9%	40 096	12.6%	53.8%
Rustenburg	480 037	112 378	23.4%	112 378	23.4%	91 303	17.8%	23.1%
Sol Plaatje	192 848	43 195	22.4%	43 195	22.4%	43 526	23.5%	(0.8%)
Stellenbosch	112 380	6 786	6.0%	6 786	6.0%	7 165	7.1%	(5.3%)
Steve Tshwete	95 671	18 462	19.3%	18 462	19.3%	18 224	20.8%	1.3%
Tlokwe	77 041	7 535	9.8%	7 535	9.8%	10 365	15.6%	(27.3%)
uMhlathuze	397 681	87 107	21.9%	87 107	21.9%	88 590	27.5%	(1.7%)
Total	5 945 730	965 921	16.2%	965 921	16.2%	940 505	17.6%	2.7%

Source: National Treasury Local Government database

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

	Main appropriation	First Quarter 2015/16		Year to date: 30 September		First Quarter 2014/15		Q1 of 2014/15 to Q1 of 2015/16
		Actual Revenue	1st 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	187 388	22.9%	187 388	22.9%	164 651	25.1%	13.8%
Drakenstein	979 121	244 744	25.0%	244 744	25.0%	220 857	26.7%	10.8%
Emalahleni (Mp)	1 318 924	319 435	24.2%	319 435	24.2%	193 567	24.4%	65.0%
Emfuleni	2 068 198	595 383	28.8%	595 383	28.8%	542 239	27.2%	9.8%
George	549 037	140 667	25.6%	140 667	25.6%	121 715	24.6%	15.6%
Gov an Mbeki	523 734	125 902	24.0%	125 902	24.0%	115 573	23.6%	8.9%
Madibeng	525 263	98 755	18.8%	98 755	18.8%	93 975	17.9%	5.1%
Majhabeng	746 025	152 365	20.4%	152 365	20.4%	115 379	17.4%	32.1%
Mbombela	769 732	194 377	25.3%	194 377	25.3%	175 325	26.3%	10.9%
Mogale City	962 963	242 378	25.2%	242 378	25.2%	229 718	25.8%	5.5%
Msunduzi	1 898 612	512 775	27.0%	512 775	27.0%	436 173	26.2%	17.6%
Newcastle	702 824	165 518	23.6%	165 518	23.6%	162 185	24.5%	2.1%
Polokwane	793 681	195 116	24.6%	195 116	24.6%	183 110	23.6%	6.6%
Rustenburg	1 851 026	490 286	26.5%	490 286	26.5%	395 640	20.4%	23.9%
Sol Plaatje	651 594	179 765	27.6%	179 765	27.6%	143 801	23.6%	25.0%
Stellenbosch	475 163	120 856	25.4%	120 856	25.4%	104 783	24.3%	15.3%
Steve Tshwete	554 282	151 374	27.3%	151 374	27.3%	136 741	27.1%	10.7%
Tlokwe	591 954	193 203	32.6%	193 203	32.6%	178 152	33.6%	8.4%
uMhlatuze	1 393 890	449 023	32.2%	449 023	32.2%	381 192	27.4%	17.8%
Total	18 174 360	4 759 310	26.2%	4 759 310	26.2%	4 094 776	24.8%	16.2%
	Main appropriation	First Quarter 2015/16		Year to date: 30 September		First Quarter 2014/15		Q1 of 2014/15 to Q1 of 2015/16
		Actual Expenditure	1st 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								
City Of Matlosana	698 460	102 364	14.7%	102 364	14.7%	88 224	15.2%	16.0%
Drakenstein	785 271	162 845	20.7%	162 845	20.7%	136 925	20.4%	18.9%
Emalahleni (Mp)	1 212 514	162 480	13.4%	162 480	13.4%	155 375	17.3%	4.6%
Emfuleni	1 839 193	404 280	22.0%	404 280	22.0%	354 413	22.0%	14.1%
George	474 940	99 388	20.9%	99 388	20.9%	94 037	21.8%	5.7%
Gov an Mbeki	543 544	189 739	34.9%	189 739	34.9%	118 679	22.8%	59.9%
Madibeng	457 779	53 932	11.8%	53 932	11.8%	131 363	30.8%	(58.9%)
Majhabeng	544 631	54 160	9.9%	54 160	9.9%	80 312	17.0%	(32.6%)
Mbombela	575 534	156 861	27.3%	156 861	27.3%	107 054	19.1%	46.5%
Mogale City	782 154	220 348	28.2%	220 348	28.2%	209 399	29.8%	5.2%
Msunduzi	1 559 620	483 277	31.0%	483 277	31.0%	416 837	32.0%	15.9%
Newcastle	557 166	148 311	26.6%	148 311	26.6%	202 072	39.2%	(26.6%)
Polokwane	792 180	241 035	30.4%	241 035	30.4%	189 428	28.9%	27.2%
Rustenburg	1 752 151	648 148	37.0%	648 148	37.0%	441 216	26.5%	46.9%
Sol Plaatje	568 128	179 324	31.6%	179 324	31.6%	170 789	32.5%	5.0%
Stellenbosch	455 272	83 000	18.2%	83 000	18.2%	76 742	18.9%	8.2%
Steve Tshwete	485 408	110 765	22.8%	110 765	22.8%	103 502	23.4%	7.0%
Tlokwe	478 722	141 338	29.5%	141 338	29.5%	124 036	28.3%	13.9%
uMhlatuze	1 211 487	331 656	27.4%	331 656	27.4%	340 645	28.3%	(2.6%)
Total	15 774 155	3 973 250	25.2%	3 973 250	25.2%	3 541 047	25.2%	12.2%

Source: National Treasury Local Government database

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

R thousands	Main appropriation	First Quarter 2015/16		Year to date: 30 September		First Quarter 2014/15		Q1 of 2014/15 to Q1 of 2015/16
		Actual Revenue	1st 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 Matlosana	162 321	24 345	15.0%	24 345	15.0%	16 717	19.8%	45.6%
Drakenstein	93 537	76 354	81.6%	76 354	81.6%	63 752	90.1%	19.8%
Emalahleni (Mp)	133 204	30 418	22.8%	30 418	22.8%	28 685	24.5%	6.0%
Emfuleni	404 158	90 097	22.3%	90 097	22.3%	68 826	26.2%	30.9%
George	104 955	36 322	34.6%	36 322	34.6%	31 284	32.7%	16.1%
Gov an Mbeki	90 458	22 505	24.9%	22 505	24.9%	20 598	26.7%	9.3%
Madibeng	140 146	5 207	3.7%	5 207	3.7%	(309)	(0.3%)	(1787.3%)
Majhabeng	120 882	33 664	27.8%	33 664	27.8%	35 819	31.1%	(6.0%)
Mbombela	16 549	4 081	24.7%	4 081	24.7%	5 117	26.0%	(20.2%)
Mogale City	169 035	48 261	28.6%	48 261	28.6%	69 769	47.9%	(30.8%)
Msunduzi	148 037	35 650	24.1%	35 650	24.1%	40 182	29.5%	(11.3%)
Newcastle	178 125	60 210	33.8%	60 210	33.8%	53 778	31.7%	12.0%
Polokwane	55 326	13 434	24.3%	13 434	24.3%	11 596	17.5%	15.9%
Rustenburg	254 850	58 156	22.8%	58 156	22.8%	37 470	15.7%	55.2%
Sol Plaatje	73 691	18 199	24.7%	18 199	24.7%	17 781	26.0%	2.3%
Stellenbosch	86 810	56 221	64.8%	56 221	64.8%	49 039	67.9%	14.6%
Steve Tshwete	85 523	24 420	28.6%	24 420	28.6%	22 511	28.4%	8.5%
Tlokwe	47 432	13 650	28.8%	13 650	28.8%	12 415	24.7%	9.9%
uMhlathuze	192 286	45 768	23.8%	45 768	23.8%	42 178	24.8%	8.5%
Total	2 557 326	696 964	27.3%	696 964	27.3%	627 210	29.1%	11.1%
R thousands	Main appropriation	First Quarter 2015/16		Year to date: 30 September		First Quarter 2014/15		Q1 of 2014/15 to Q1 of 2015/16
		Actual Expenditure	1st 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 Matlosana	137 941	11 115	8.1%	11 115	8.1%	5 686	5.6%	95.5%
Drakenstein	115 597	19 720	17.1%	19 720	17.1%	5 437	6.1%	262.7%
Emalahleni (Mp)	123 171	11 517	9.4%	11 517	9.4%	14 963	14.3%	(23.0%)
Emfuleni	194 306	24 898	12.8%	24 898	12.8%	21 374	14.9%	16.5%
George	88 099	12 592	14.3%	12 592	14.3%	17 651	21.7%	(28.7%)
Gov an Mbeki	87 467	10 990	12.6%	10 990	12.6%	7 698	8.5%	42.8%
Madibeng	23 772	4 780	20.1%	4 780	20.1%	4 383	25.4%	9.0%
Majhabeng	82 147	11 738	14.3%	11 738	14.3%	9 025	5.4%	30.1%
Mbombela	28 631	13 288	46.4%	13 288	46.4%	6 947	11.2%	91.3%
Mogale City	113 491	19 421	17.1%	19 421	17.1%	14 519	12.7%	33.8%
Msunduzi	181 939	39 052	21.5%	39 052	21.5%	29 540	28.9%	32.2%
Newcastle	46 771	7 191	15.4%	7 191	15.4%	5 428	6.5%	32.5%
Polokwane	86 368	11 313	13.1%	11 313	13.1%	17 227	19.9%	(34.3%)
Rustenburg	226 351	25 151	11.1%	25 151	11.1%	29 207	13.2%	(13.9%)
Sol Plaatje	57 250	12 267	21.4%	12 267	21.4%	12 096	23.2%	1.4%
Stellenbosch	111 746	10 957	9.8%	10 957	9.8%	10 055	8.7%	9.0%
Steve Tshwete	88 599	18 719	21.1%	18 719	21.1%	17 216	20.9%	8.7%
Tlokwe	46 544	6 253	13.4%	6 253	13.4%	9 471	16.5%	(34.0%)
uMhlathuze	162 479	34 251	21.1%	34 251	21.1%	30 720	22.3%	11.5%
Total	2 002 667	305 212	15.2%	305 212	15.2%	268 643	14.1%	13.6%

Source: National Treasury Local Government database

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

	Main appropriation	First Quarter 2015/16		Year to date: 30 September		First Quarter 2014/15		Q1 of 2014/15 to Q1 of 2015/16
		Actual Revenue	1st Q as % of Main app	Actual Revenue	Total Rev as % of main app	Actual Revenue	Total Rev as % of main app	
R thousands								
Waste management revenue								
City Of Matlosana	218 768	33 062	15.1%	33 062	15.1%	21 126	15.6%	56.5%
Drakenstein	130 112	11 724	9.0%	11 724	9.0%	87 151	98.5%	(86.5%)
Emalahleni (Mp)	-	-	-	-	-	17 631	25.0%	(100.0%)
Emfuleni	205 817	49 454	24.0%	49 454	24.0%	46 250	25.6%	6.9%
George	72 933	26 578	36.4%	26 578	36.4%	22 099	33.6%	20.3%
Gov an Mbeki	102 252	25 098	24.5%	25 098	24.5%	26 116	27.4%	(3.9%)
Madibeng	123 772	8 209	6.6%	8 209	6.6%	7 924	7.4%	3.6%
Majhabeng	68 027	20 633	30.3%	20 633	30.3%	22 317	34.4%	(7.5%)
Mbombela	91 883	23 011	25.0%	23 011	25.0%	17 654	25.5%	30.3%
Mogale City	172 981	53 266	30.8%	53 266	30.8%	48 310	29.7%	10.3%
Msunduzi	98 770	24 791	25.1%	24 791	25.1%	27 029	29.0%	(8.3%)
Newcastle	108 590	26 250	24.2%	26 250	24.2%	29 826	29.2%	(12.0%)
Polokwane	65 083	16 219	24.9%	16 219	24.9%	14 735	23.5%	10.1%
Rustenburg	164 022	52 360	31.9%	52 360	31.9%	43 569	28.5%	20.2%
Sol Plaatje	54 128	13 497	24.9%	13 497	24.9%	12 785	25.5%	5.6%
Stellenbosch	56 254	42 757	76.0%	42 757	76.0%	37 100	70.9%	15.2%
Steve Tshwete	99 131	28 610	28.9%	28 610	28.9%	24 647	27.9%	16.1%
Tlokwe	36 049	10 170	28.2%	10 170	28.2%	9 442	29.7%	7.7%
uMhlathuze	114 206	28 325	24.8%	28 325	24.8%	26 170	25.3%	8.2%
Total	1 982 780	494 014	24.9%	494 014	24.9%	541 880	30.5%	(8.8%)
R thousands								
Waste management expenditure								
City Of Matlosana	123 753	12 893	10.4%	12 893	10.4%	10 797	17.1%	19.4%
Drakenstein	123 736	17 660	14.3%	17 660	14.3%	3 786	5.0%	366.5%
Emalahleni (Mp)	-	-	-	-	-	15 243	20.6%	(100.0%)
Emfuleni	137 625	15 935	11.6%	15 935	11.6%	19 311	17.0%	(17.5%)
George	54 551	10 221	18.7%	10 221	18.7%	10 133	20.5%	0.9%
Gov an Mbeki	81 919	13 686	16.7%	13 686	16.7%	13 173	12.0%	3.9%
Madibeng	69 754	13 575	19.5%	13 575	19.5%	16 468	23.6%	(17.6%)
Majhabeng	89 735	17 240	19.2%	17 240	19.2%	14 290	-	20.6%
Mbombela	151 322	34 718	22.9%	34 718	22.9%	35 542	24.3%	(2.3%)
Mogale City	148 970	28 401	19.1%	28 401	19.1%	23 796	16.6%	19.4%
Msunduzi	105 605	24 394	23.1%	24 394	23.1%	21 513	20.0%	13.4%
Newcastle	99 537	17 296	17.4%	17 296	17.4%	18 582	17.0%	(6.9%)
Polokwane	64 900	12 397	19.1%	12 397	19.1%	12 291	20.3%	0.9%
Rustenburg	110 140	22 235	20.2%	22 235	20.2%	23 681	22.9%	(6.1%)
Sol Plaatje	49 728	8 880	17.9%	8 880	17.9%	11 581	25.7%	(23.3%)
Stellenbosch	61 851	6 251	10.1%	6 251	10.1%	6 239	10.6%	0.2%
Steve Tshwete	92 873	21 242	22.9%	21 242	22.9%	20 584	24.3%	3.2%
Tlokwe	53 147	10 511	19.8%	10 511	19.8%	7 677	17.7%	36.9%
uMhlathuze	105 667	23 511	22.2%	23 511	22.2%	23 551	24.4%	(0.2%)
Total	1 724 812	311 047	18.0%	311 047	18.0%	308 239	19.8%	0.9%

Source: National Treasury Local Government database

9. Aggregated municipal debtors age analysis

Debtors Age Analysis as at 1st Quarter Ended 30 September 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	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 953 698	9.4%	1 333 372	4.2%	1 196 959	3.8%	26 057 943	82.6%	31 541 972	27.2%	34 098	0.1%	2 965 575	9.4%
Trade and Other Receivables from Exchange Transactions - Electricity	6 126 548	33.5%	1 377 299	7.5%	866 628	4.7%	9 894 279	54.2%	18 264 754	15.8%	8 945	0.0%	1 222 260	6.7%
Receivables from Non-exchange Transactions - Property Rates	4 560 473	17.0%	1 115 270	4.2%	1 424 644	5.3%	19 709 509	73.5%	26 809 896	23.1%	209 511	0.8%	2 451 444	9.1%
Receivables from Exchange Transactions - Waste Water Management	1 241 936	10.4%	456 099	3.8%	424 963	3.5%	9 871 678	82.3%	11 994 677	10.4%	14 154	0.1%	834 782	7.0%
Receivables from Exchange Transactions - Waste Management	709 670	8.6%	295 118	3.6%	322 027	3.9%	6 941 385	84.0%	8 268 201	7.1%	10 697	0.1%	515 522	6.2%
Receivables from Exchange Transactions - Property Rental Debtors	91 662	5.2%	30 409	1.7%	15 200	0.9%	1 612 889	92.2%	1 750 160	1.5%	337	0.0%	163 952	9.4%
Interest on Arrear Debtor Accounts	20 070	0.2%	297 018	3.2%	381 674	4.1%	8 563 142	92.5%	9 261 905	8.0%	12 762	0.1%	817 085	8.8%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	1 368	2.5%	1 274	2.3%	1 206	2.2%	51 552	93.1%	55 400	0.0%	169	0.3%	-	-
Other	317 427	4.0%	186 644	2.4%	214 606	2.7%	7 183 927	90.9%	7 902 605	6.8%	11 161	0.1%	387 286	4.9%
Total	16 022 854	13.8%	5 092 504	4.4%	4 847 907	4.2%	89 886 304	77.6%	115 849 569	100.0%	301 833	0.3%	9 357 906	8.1%
Debtors Age Analysis By Customer Group														
Organs of State	811 053	14.8%	328 834	6.0%	734 665	13.4%	3 602 827	65.8%	5 477 380	4.7%	38	0.0%	419 371	7.7%
Commercial	6 611 337	26.6%	1 400 017	5.6%	1 084 373	4.4%	15 741 622	63.4%	24 837 349	21.4%	413	0.0%	1 773 891	7.1%
Households	7 688 586	11.0%	2 863 548	4.1%	2 604 995	3.7%	56 719 296	81.2%	69 876 425	60.3%	295 945	0.4%	6 851 752	9.8%
Other	911 878	5.8%	500 105	3.2%	423 875	2.7%	13 822 558	88.3%	15 658 416	13.5%	5 438	0.0%	312 892	2.0%
Total	16 022 854	13.8%	5 092 504	4.4%	4 847 907	4.2%	89 886 304	77.6%	115 849 569	100.0%	301 833	0.3%	9 357 906	8.1%
Per Province														
Eastern Cape	2 428 565	26.2%	442 650	4.8%	330 435	3.6%	6 084 025	65.5%	9 285 675	8.0%	73 893	0.8%	1 798 373	19.4%
Free State	927 000	8.7%	460 515	4.3%	891 445	8.3%	8 416 533	78.7%	10 695 493	9.2%	196 397	1.8%	2 090 782	19.5%
Gauteng	6 911 482	13.9%	2 079 126	4.2%	1 523 842	3.1%	39 381 113	78.9%	49 895 563	43.1%	16 531	0.0%	853 824	1.7%
Kwazulu-Natal	1 825 331	13.1%	730 920	5.2%	662 601	4.7%	10 755 971	77.0%	13 974 824	12.1%	954	0.0%	3 523 155	25.2%
Limpopo	212 564	5.8%	186 699	5.1%	177 488	4.8%	3 100 857	84.3%	3 677 609	3.2%	-	-	12 444	0.3%
Mpumalanga	618 220	9.4%	270 717	4.1%	277 329	4.2%	5 384 896	82.2%	6 551 162	5.7%	-	-	199 399	3.0%
North West	694 688	7.5%	432 211	4.6%	371 995	4.0%	7 812 660	83.9%	9 311 554	8.0%	17	0.0%	-	-
Northern Cape	269 718	7.8%	139 267	4.0%	361 355	10.4%	2 705 477	77.8%	3 475 818	3.0%	-	-	653 892	18.8%
Western Cape	2 135 286	23.8%	350 398	3.9%	251 417	2.8%	6 244 770	69.5%	8 981 870	7.8%	14 042	0.2%	226 037	2.5%
Total	16 022 854	13.8%	5 092 504	4.4%	4 847 907	4.2%	89 886 304	77.6%	115 849 569	100.0%	301 833	0.3%	9 357 906	8.1%

Source: National Treasury Local Government database

10. Debtors' age analysis for the metros

Metros Debtors Age Analysis as at 1st Quarter Ended 30 September 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	%
1st Quarter Ended 30 September 2015														
Buffalo City	267 015	18.6%	75 336	5.2%	65 501	4.6%	1 028 729	71.6%	1 436 581	2.3%	-	-	-	-
Cape Town	1 295 684	19.9%	193 708	3.0%	153 997	2.4%	4 865 789	74.8%	6 509 178	10.3%	-	-	-	-
Ekurhuleni Metro	2 077 207	15.5%	636 432	4.8%	424 223	3.2%	10 257 728	76.6%	13 395 589	21.2%	-	-	-	-
eThekwini	730 294	11.8%	338 271	5.5%	230 124	3.7%	4 897 877	79.0%	6 196 566	9.8%	954	0.0%	2 842 190	45.9%
City Of Johannesburg	2 646 842	12.6%	780 199	3.7%	648 859	3.1%	16 983 973	80.6%	21 059 874	33.4%	-	-	-	-
Mangaung	430 337	12.4%	191 196	5.5%	156 017	4.5%	2 699 611	77.6%	3 477 162	5.5%	196 397	5.6%	1 784 658	51.3%
Nelson Mandela Bay	1 761 539	45.9%	174 098	4.5%	82 729	2.2%	1 816 564	47.4%	3 834 930	6.1%	73 893	1.9%	1 798 373	46.9%
City Of Tshwane	1 395 090	19.4%	250 194	3.5%	187 583	2.6%	5 357 776	74.5%	7 190 643	11.4%	16 531	0.2%	-	-
Total	10 604 007	16.8%	2 639 435	4.2%	1 949 033	3.1%	47 908 048	75.9%	63 100 522	100.0%	287 775	0.5%	6 425 221	10.2%
1st Quarter Ended 30 September 2014														
Buffalo City	277 822	21.9%	68 872	5.4%	46 660	3.7%	876 141	69.0%	1 269 495	2.3%	-	-	-	-
Cape Town	1 338 172	20.4%	194 607	3.0%	164 400	2.5%	4 862 236	74.1%	6 559 415	12.0%	-	-	-	-
Ekurhuleni Metro	1 675 136	15.8%	500 014	4.7%	330 191	3.1%	8 126 870	76.4%	10 632 211	19.4%	-	-	-	-
eThekwini	739 053	13.6%	312 158	5.8%	178 929	3.3%	4 190 471	77.3%	5 420 611	9.9%	2 940	0.1%	2 494 565	46.0%
City Of Johannesburg	3 269 533	18.6%	144 164	0.8%	551 347	3.1%	13 577 617	77.4%	17 542 661	32.1%	-	-	-	-
Mangaung	383 159	12.2%	216 310	6.9%	140 276	4.5%	2 408 934	76.5%	3 148 678	5.8%	-	-	1 712 298	54.4%
Nelson Mandela Bay	1 483 801	41.4%	272 790	7.6%	107 636	3.0%	1 716 775	47.9%	3 581 002	6.5%	95 892	2.7%	1 610 798	45.0%
City Of Tshwane	1 603 528	24.5%	250 915	3.8%	156 863	2.4%	4 534 278	69.3%	6 545 585	12.0%	472 878	7.2%	-	-
Total	10 770 204	19.7%	1 959 830	3.6%	1 676 302	3.1%	40 293 321	73.7%	54 699 657	100.0%	571 710	1.0%	5 817 661	10.6%
Movement between 30 September 2014 and 30 September 2015														
Buffalo City	(10 808)		6 465		18 841		152 588		167 086					
Cape Town	(42 488)		(899)		(10 403)		3 553		(50 237)					
Ekurhuleni Metro	402 071		136 418		94 032		2 130 858		2 763 378					
eThekwini	(8 759)		26 113		51 195		707 407		775 955					
City Of Johannesburg	(622 691)		636 035		97 511		3 406 357		3 517 213					
Mangaung	47 178		(25 114)		15 741		290 678		328 483					
Nelson Mandela Bay	277 738		(98 692)		(24 907)		99 789		253 928					
City Of Tshwane	(208 438)		(721)		30 720		823 497		645 058					
Total	(166 197)		679 605		272 730		7 614 727		8 400 865					
Growth rate 30 September 2014 to 30 September 2015														
Buffalo City	(3.9%)		9.4%		40.4%		17.4%		13.2%					
Cape Town	(3.2%)		(0.5%)		(6.3%)		0.1%		(0.8%)					
Ekurhuleni Metro	24.0%		27.3%		28.5%		26.2%		26.0%					
eThekwini	(1.2%)		8.4%		28.6%		16.9%		14.3%					
City Of Johannesburg	(19.0%)		441.2%		17.7%		25.1%		20.0%					
Mangaung	12.3%		(11.6%)		11.2%		12.1%		10.4%					
Nelson Mandela Bay	18.7%		(36.2%)		(23.1%)		5.8%		7.1%					
City Of Tshwane	(13.0%)		(0.3%)		19.6%		18.2%		9.9%					
Total	(1.5%)		34.7%		16.3%		18.9%		15.4%					

Source: National Treasury Local Government database

Metros Debtors Age Analysis By Customer Group as at 1st Quarter Ended 30 September 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	296 940	16.6%	110 180	6.2%	111 391	6.2%	1 268 107	71.0%	1 786 618	2.8%	38	0.0%	110 898	6.2%
Commercial	4 959 286	27.0%	912 265	5.0%	710 974	3.9%	11 791 144	64.2%	18 373 669	29.1%	414	0.0%	1 214 318	6.6%
Households	5 153 875	12.6%	1 591 105	3.9%	1 108 691	2.7%	33 090 127	80.8%	40 943 798	64.9%	284 737	0.7%	5 026 318	12.3%
Other	193 906	9.7%	25 886	1.3%	17 976	0.9%	1 758 669	88.1%	1 996 438	3.2%	2 586	0.1%	73 686	3.7%
Total	10 604 007	16.8%	2 639 435	4.2%	1 949 033	3.1%	47 908 048	75.9%	63 100 522	100.0%	287 775	0.5%	6 425 221	10.2%

Source: National Treasury Local Government database

11. Debtors' age analysis for secondary cities

Secondary cities Debtors Age Analysis as at 1st Quarter Ended 30 September 2015

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts		Impairment -Bad Debts	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Written Off to Debtors	%	to Council Policy	%
City Of Matlosana	144 277	8.9%	73 547	4.5%	87 368	5.4%	1 312 515	81.1%	1 617 706	7.1%	-	-	-	-
Drakenstein	130 886	41.1%	25 036	7.9%	13 270	4.2%	149 289	46.9%	318 480	1.4%	-	-	-	-
Emalahleni (Mp)	168 376	9.3%	90 006	5.0%	65 269	3.6%	1 481 488	82.1%	1 805 139	7.9%	-	-	-	-
Emfuleni	282 788	5.5%	225 371	4.4%	124 671	2.4%	4 464 986	87.6%	5 097 816	22.3%	-	-	-	-
George	71 074	39.9%	8 948	5.0%	7 107	4.0%	90 909	51.1%	178 037	0.8%	7 086	4.0%	-	-
Govan Mbeki	37 948	4.1%	38 914	4.2%	31 976	3.4%	818 560	88.3%	927 398	4.1%	-	-	-	-
Madibeng	85 490	7.3%	61 966	5.3%	47 240	4.1%	968 984	83.3%	1 163 679	5.1%	-	-	-	-
Majhabseng	123 043	6.7%	70 392	3.8%	66 190	3.6%	1 571 919	85.8%	1 831 544	8.0%	-	-	-	-
Mbombela	143 783	52.6%	1 091	0.4%	31 075	11.4%	97 362	35.6%	273 311	1.2%	-	-	-	-
Mogale City	291 589	29.6%	15 665	1.6%	36 862	3.7%	640 545	65.1%	984 660	4.3%	-	-	-	-
Msunduzi	310 365	16.3%	119 749	6.3%	64 552	3.4%	1 406 058	74.0%	1 900 722	8.3%	-	-	629 646	33.1%
New castle	79 968	7.0%	28 868	2.5%	29 513	2.6%	996 395	87.8%	1 134 743	5.0%	-	-	-	-
Polokwane	7 534	1.2%	37 158	5.8%	28 368	4.5%	562 420	88.5%	635 480	2.8%	-	-	-	-
Rustenburg	223 056	8.6%	144 207	5.6%	93 942	3.6%	2 118 178	82.1%	2 579 383	11.3%	-	-	-	-
Sol Plaatje	129 138	8.8%	57 752	3.9%	244 961	16.6%	1 042 683	70.7%	1 474 534	6.5%	-	-	561 605	38.1%
Stellenbosch	62 157	28.6%	38 950	17.9%	2 845	1.3%	113 396	52.2%	217 348	1.0%	-	-	-	-
Sleve Tshwete	60 302	58.3%	7 473	7.2%	6 543	6.3%	29 176	28.2%	103 494	0.5%	-	-	-	-
Tlokweng	95 130	54.5%	7 373	4.2%	4 176	2.4%	67 771	38.8%	174 450	0.8%	-	-	-	-
uMhlathuze	289 719	66.9%	25 117	5.8%	30 399	7.0%	87 932	20.3%	433 168	1.9%	-	-	-	-
Total	2 736 620	12.0%	1 077 583	4.7%	1 016 327	4.4%	18 020 566	78.9%	22 851 096	100.0%	7 086	0.0%	1 191 251	5.2%

Source: National Treasury Local Government database

Secondary cities Debtors Age Analysis By Customer Group as at 1st Quarter Ended 30 September 2015

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts		Impairment -Bad Debts	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Organs of State	172 650	17.0%	53 403	5.3%	266 849	26.3%	520 226	51.3%	1 013 127	4.4%	-	-	238 990	23.6%
Commercial	971 867	35.0%	223 772	8.0%	130 296	4.7%	1 454 432	52.3%	2 780 367	12.2%	-	-	163 304	5.9%
Households	1 197 717	12.1%	570 961	5.8%	456 356	4.6%	7 660 176	77.5%	9 885 209	43.3%	7 086	0.1%	687 724	7.0%
Other	394 386	4.3%	229 448	2.5%	162 826	1.8%	8 385 733	91.4%	9 172 393	40.1%	-	-	101 233	1.1%
Total	2 736 620	12.0%	1 077 583	4.7%	1 016 327	4.4%	18 020 566	78.9%	22 851 096	100.0%	7 086	0.0%	1 191 251	5.2%

Source: National Treasury Local Government database

12. Collection rates

National collection rate as at 30 September 2015

R thousands	Main	First Quarter	Year to date:
	appropriation	2015/16 Actual	30 September
Collection Rate	91.8%	83.9%	83.9%
Property rates	92.5%	84.3%	84.3%
Service charges - Total	92.3%	84.2%	84.2%
Service charges - electricity revenue	94.6%	84.2%	84.2%
Service charges - water revenue	87.2%	90.7%	90.7%
Service charges - sanitation revenue	90.5%	53.3%	53.3%
Service charges - refuse revenue	85.9%	86.2%	86.2%
Service charges - other	103.0%	158.9%	158.9%
Interest earned - outstanding debtors	58.7%	67.2%	67.2%

Source: National Treasury Local Government database

Metros collection rate as at 30 September 2015

R thousands	Main	First Quarter	Year to date:
	appropriation	2015/16 Actual	30 September
Collection Rate	94.1%	90.5%	90.5%
Property rates	95.0%	103.8%	103.8%
Service charges - Total	94.2%	86.5%	86.5%
Service charges - electricity revenue	95.8%	83.6%	83.6%
Service charges - water revenue	91.1%	102.7%	102.7%
Service charges - sanitation revenue	91.6%	51.2%	51.2%
Service charges - refuse revenue	86.6%	103.2%	103.2%
Service charges - other	112.1%	180.4%	180.4%
Interest earned - outstanding debtors	62.5%	97.6%	97.6%

Source: National Treasury Local Government database

Secondary cities collection rate as at 30 September 2015

	Main appropriation	First Quarter 2015/16 Actual	Year to date: 30 September 2015 Actual
R thousands			
Collection Rate	89.0%	77.6%	77.6%
Property rates	90.5%	76.1%	76.1%
Service charges - Total	89.7%	78.9%	78.9%
Service charges - electricity revenue	92.0%	82.5%	82.5%
Service charges - water revenue	84.8%	63.7%	63.7%
Service charges - sanitation revenue	85.3%	57.3%	57.3%
Service charges - refuse revenue	88.4%	70.3%	70.3%
Service charges - other	63.1%	151.2%	151.2%
Interest earned - outstanding debtors	52.7%	50.3%	50.3%

Source: National Treasury Local Government database

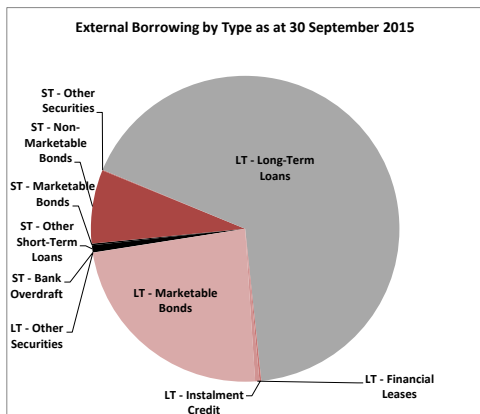
13. Aggregated municipal creditors age analysis

Creditors Age Analysis as at 1st Quarter Ended 30 September 2015

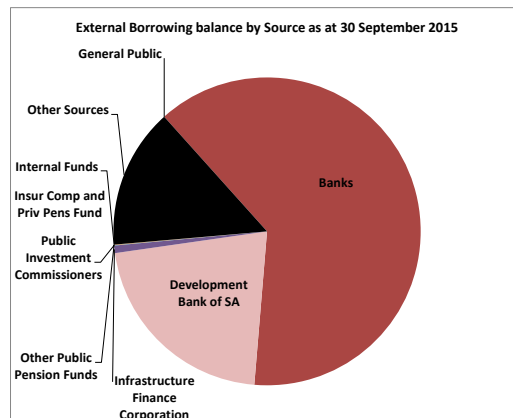
R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Bulk Electricity	5 569 358	54.1%	627 057	6.1%	303 939	3.0%	3 795 242	36.9%	10 295 596	39.1%
Bulk Water	1 243 122	27.1%	49 660	1.1%	73 519	1.6%	3 225 437	70.2%	4 591 738	17.4%
PAYE deductions	330 660	95.0%	4 898	1.4%	2 292	0.7%	10 233	2.9%	348 084	1.3%
VAT (output less input)	23 311	70.0%	(2 510)	(7.5%)	(919)	(2.8%)	13 399	40.3%	33 281	0.1%
Pensions / Retirement	318 755	89.4%	1 659	0.5%	1 621	0.5%	34 428	9.7%	356 463	1.4%
Loan repayments	287 279	22.0%	12	0.0%	245 333	18.8%	775 617	59.3%	1 308 240	5.0%
Trade Creditors	3 437 025	63.9%	254 456	4.7%	475 661	8.8%	1 213 666	22.6%	5 380 807	20.4%
Auditor-General	36 209	17.5%	8 692	4.2%	3 268	1.6%	158 551	76.7%	206 720	0.8%
Other	3 104 490	80.8%	98 586	2.6%	143 608	3.7%	495 774	12.9%	3 842 458	14.6%
Total	14 350 209	54.4%	1 042 510	4.0%	1 248 321	4.7%	9 722 347	36.9%	26 363 387	100.0%
Per Province										
Eastern Cape	789 227	53.4%	120 905	8.2%	135 073	9.1%	432 708	29.3%	1 477 914	5.6%
Free State	492 884	10.4%	320 318	6.8%	210 925	4.5%	3 696 717	78.3%	4 720 844	17.9%
Gauteng	9 009 689	93.8%	135 578	1.4%	268 006	2.8%	190 705	2.0%	9 603 979	36.4%
Kwazulu-Natal	2 118 304	63.0%	34 721	1.0%	309 916	9.2%	897 479	26.7%	3 360 421	12.7%
Limpopo	345 073	25.9%	60 130	4.5%	90 807	6.8%	836 224	62.8%	1 332 234	5.1%
Mpumalanga	633 492	21.6%	201 633	6.9%	115 661	3.9%	1 977 923	67.5%	2 928 710	11.1%
North West	285 628	17.2%	109 594	6.6%	67 544	4.1%	1 197 518	72.1%	1 660 283	6.3%
Northern Cape	193 261	26.8%	44 998	6.2%	37 848	5.2%	446 299	61.8%	722 406	2.7%
Western Cape	482 652	86.7%	14 632	2.6%	12 539	2.3%	46 773	8.4%	556 596	2.1%
Total	14 350 209	54.4%	1 042 510	4.0%	1 248 321	4.7%	9 722 347	36.9%	26 363 387	100.0%

Source: National Treasury Local Government database

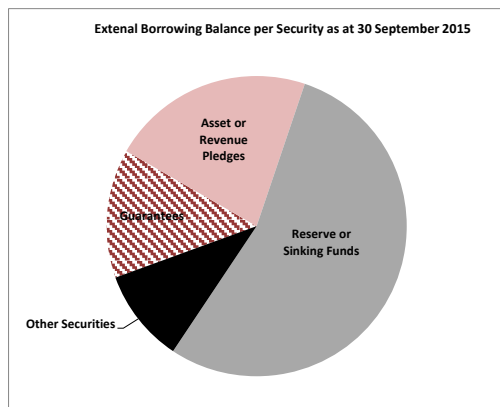
14. Borrowing instruments



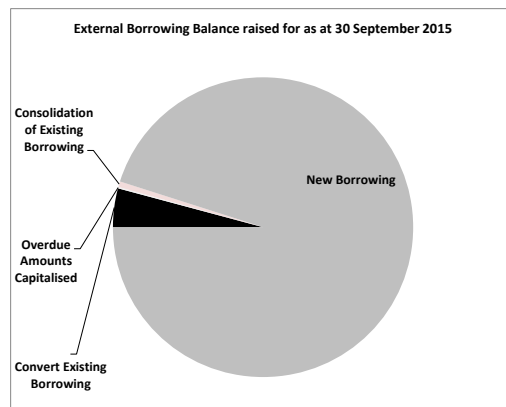
Type	Balance (R'000)
ST - Bank Overdraft	8 933
ST - Other Short-Term Loans	448 352
ST - Marketable Bonds	99 770
ST - Non-Marketable Bonds	4 591 000
ST - Other Securities	39 942
LT - Long-Term Loans	39 562 604
LT - Instalment Credit	112 143
LT - Financial Leases	267 164
LT - Marketable Bonds	13 882 333
LT - Non-Marketable Bonds	
LT - Other Securities	3 186
TOTAL	59 015 427



Source	Balance (R'000)
General Public	3 640
Banks	37 176 260
Development Bank of SA	12 633 753
Infrastructure Finance Corporation	464 167
Public Investment Commissioners	23 311
Insur Comp and Priv Pens Fund	32 487
Municipal Pension Funds	
Other Public Pension Funds	14
Unit Trusts	
Internal Funds	71
Other Sources	8 681 724
TOTAL	59 015 427

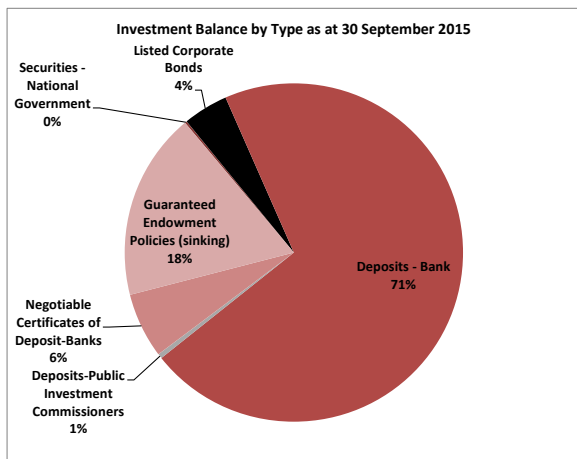


Security	Balance R'000
Guarantees	726 633
Asset or Revenue Pledges	1 145 340
Reserve or Sinking Funds	2 835 327
Other Securities	526 848
None	53 781 279
Total Borrowing	59 015 427

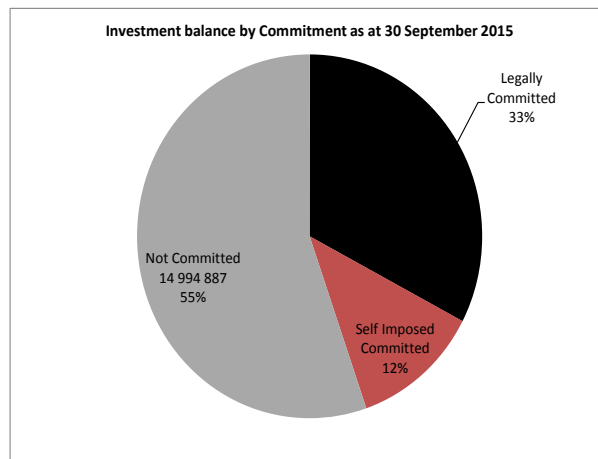


Raised for	Balance R'000
Convert Existing Borrowing	2 463 886
Overdue Amounts Capitalised	89 910
Consolidation of Existing Borrowing	359 653
New Borrowing	56 101 978
Total Borrowing	59 015 427

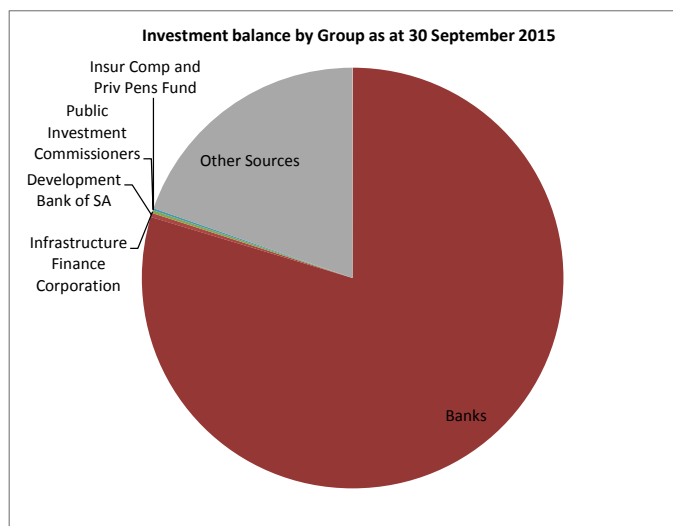
15. Investment instruments



Type	Balance (R'000)
Securities - National Government	53 055
Listed Corporate Bonds	1 164 915
Deposits - Bank	19 219 415
Deposits-Public Investment Commissioners	121 458
Negotiable Certificates of Deposit-Banks	1 688 281
Guaranteed Endowment Policies (sinking)	4 855 670
Municipal Bonds	
TOTAL	27 102 794



Committed	Balance (R'000)
Legally Committed	8 864 734
Self Imposed Committed	3 243 173
Not Committed	14 994 887
TOTAL	27 102 794



Group	Balance (R'000)
Banks	21 594 214
Development Bank of SA	88 488
Infrastructure Finance Corporation	59 063
Public Investment Commissioners	205
Insur Comp and Priv Pens Fund	42 799
Other Sources	5 318 025
Total	27 102 794

16. Conditional grants transfers, payments and expenditure as at 30 September 2015

1st Quarter Ended 30 September 2015

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

Summary

	Division of revenue Act No. 10 of 2014	Adjustment (Mid year)	Other Adjustments	Total Available 2015/16	Year to date		First Quarter		YTD Expenditure		% Changes from 1st to 1st Q		% Changes for the 1st Q		Approved Roll Over	
					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	Actual expenditure by municipalities	Actual expenditure National Department	Actual expenditure by municipalities	Exp as % of Allocation National Department	Exp as % of Allocation by municipalities	Total Available 2015/16	YTD expenditure by municipalities
R thousands																
National Treasury (Vote 10)																
Local Government Financial Management Grant	452,491	-	-	452,491	452,491	452,491	106,745	98,831	106,745	98,831	-	-	23.6%	21.8%	1,087	
Infrastructure Skills Development Grant	124,465	-	-	124,465	38,653	23,722	-	33,339	-	33,339	-	-	-	26.8%	919	110
Neighbourhood Development Partnership (Schedule 5B)	607,000	-	-	607,000	161,158	130,189	52,416	24,577	52,416	24,577	-	-	8.6%	4.0%	17,832	
Neighbourhood Development Partnership (Schedule 6B)	25,895	-	-	25,895	-	-	-	-	-	-	-	-	-	-	-	-
Sub-Total Vote	1,209,851	-	-	1,209,851	652,302	606,402	159,161	156,746	159,161	156,746	-	-	13.4%	13.2%	19,838	110
Cooperative Governance (Vote 3)																
Municipal Systems Improvement Grant	251,442	-	-	251,442	251,442	251,442	21,005	42,932	21,005	42,932	-	-	8.4%	17.1%	1,700	31
Municipal Disaster Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,469	5,469
Municipal Disaster Recovery Grant	188,900	-	-	188,900	-	-	-	9,175	-	9,175	-	-	-	4.9%	50,060	
Municipal Demarcation Transition Grant	39,000	-	-	39,000	-	-	-	454	-	454	-	-	-	1.2%	-	-
Sub-Total Vote	479,342	-	-	479,342	251,442	251,442	21,005	52,561	21,005	52,561	-	-	4.4%	11.0%	57,229	5,500
Transport (Vote 37)																
Public Transport Infrastructure and Systems Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	473,859	1,363
Public Transport Network Operations Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	68,267		
Public Transport Network Grant	5,953,090	-	-	5,953,090	1,511,718	1,558,734	855,018	222,526	855,018	222,526	-	-	14.4%	3.7%		
Rural Road Assets Management Systems Grant	96,842	-	-	96,842	96,842	85,808	9,407	7,476	9,407	7,476	-	-	9.7%	7.7%	389	
Sub-Total Vote	6,049,932	-	-	6,049,932	1,608,560	1,644,542	864,425	230,001	864,425	230,001	-	-	14.3%	3.8%	542,515	1,363
Public Works (Vote 6)																
Expanded Public Works Programme Integrated Grant (Municipality)	587,685	-	-	587,685	235,077	235,077	98,153	144,164	98,153	144,164	-	-	16.7%	24.5%	6,382	2,582
Sub-Total Vote	587,685	-	-	587,685	235,077	235,077	98,153	144,164	98,153	144,164	-	-	16.7%	24.5%	6,382	2,582
Energy (Vote 29)																
Integrated National Electrification Programme (Municipal) Grant	1,980,340	-	-	1,980,340	1,148,115	1,148,115	371,673	428,547	371,673	428,547	-	-	18.8%	21.6%	25,418	4,149
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	58,899	40,899	-	7,095	-	7,095	-	-	-	4.0%	2,841	
Energy Efficiency and Demand Side Management (Eskom) Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sub-Total Vote	5,771,482	-	-	5,771,482	1,207,014	1,189,014	371,673	435,642	371,673	435,642	-	-	17.2%	20.2%	28,259	4,149
Water Affairs (Vote 38)																
Backlogs in Water and Sanitation at Clinics and Schools Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regional Bulk Infrastructure Grant	4,921,654	-	-	4,921,654	-	-	-	-	-	-	-	-	-	-	-	-
Water Services Operating and Transfer Subsidy Grant (Schedule 5B)	452,915	-	-	452,915	113,229	95,355	22,332	33,522	22,332	33,522	-	-	4.9%	7.4%	48,833	
Water Services Operating and Transfer Subsidy Grant (Schedule 6B)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipal Water Infrastructure Grant (Schedule 5B)	1,803,932	-	-	1,803,932	450,983	445,976	213,752	146,384	213,752	146,384	-	-	11.8%	8.1%	24,996	
Municipal Water Infrastructure Grant (Schedule 6B)	791,729	-	-	791,729	-	-	-	-	-	-	-	-	-	-	-	-
Bucket Eradication Programme Grant	975,399	-	-	975,399	-	-	-	-	-	-	-	-	-	-	-	-
Sub-Total Vote	8,945,629	-	-	8,945,629	564,212	541,331	236,084	179,906	236,084	179,906	-	-	10.5%	8.0%	73,829	-
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	-	-	-	3,228	-	3,228	-	-	-	6.7%	11,461	
Rural Households Infrastructure Grant (Schedule 6B)	67,328	-	-	67,328	-	-	-	-	-	-	-	-	-	-	-	-
Municipal Human Settlements Capacity Grant	100,000	-	-	100,000	-	-	-	8,118	-	8,118	-	-	-	8.1%	138,797	
Sub-Total Vote	215,510	-	-	215,510	-	-	-	11,347	-	11,347	-	-	-	7.7%	150,258	-
Sub-Total	23,259,431	-	-	23,259,431	4,518,607	4,467,808	1,750,501	1,210,366	1,750,501	1,210,366	-	-	12.8%	8.9%	878,310	13,703
Cooperative Governance (Vote 3)																
Municipal Infrastructure Grant	14,955,762	-	-	14,955,762	5,315,272	5,692,917	2,677,288	2,600,979	2,677,288	2,600,979	-	-	17.9%	17.4%	638,113	19,482
Sub-Total Vote	14,955,762	-	-	14,955,762	5,315,272	5,692,917	2,677,288	2,600,979	2,677,288	2,600,979	-	-	17.9%	17.4%	638,113	19,482
Sub-Total	14,955,762	-	-	14,955,762	5,315,272	5,692,917	2,677,288	2,600,979	2,677,288	2,600,979	-	-	17.9%	17.4%	638,113	19,482
Total	38,215,193	-	-	38,215,193	9,833,879	10,160,725	4,427,789	3,811,345	4,427,789	3,811,345	-	-	15.5%	13.3%	1,516,423	33,186