



national treasury

Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

PRESS RELEASE

Local Government Revenue and Expenditure: Fourth Quarter Local Government Section 71 Report (Preliminary results) For the period: 1 July 2015 – 30 June 2016

National Treasury has today released local government's revenue and expenditure for the fourth quarter of the 2015/16 financial year, as well as spending on conditional grants for the same period. This report covers the fourth quarter of the municipal financial year ending on 30 June 2016.

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

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

KEY TRENDS:

Aggregate trends

- On aggregate, municipalities spent 88.7 per cent, or R335.9 billion, of the total adjusted expenditure budget of R378.6 billion as at 30 June 2016 (fourth quarter results for the 2015/16 financial year). In respect of revenue, aggregate billing and other revenue amounted to 93 per cent or R346.9 billion of the total adjusted revenue budget of R373.1 billion.
- The over- and under expenditure can be summarised as follows:

Summarised over and under spending of expenditure as at 30 June 2016 (Preliminary results)

R thousands	Main appropriation	Adjusted Budget	Year to date: 30 June 2016	Total expenditure as % of main appropriation	Total expenditure as % of adjusted budget	(Over)	Under	(Over) as % of adjusted budget	Under as % of adjusted budget
Operational expenditure	306 639 851	310 636 890	281 162 231	91.7%	90.5%	(3 368 993)	32 843 653	(1.1%)	10.6%
Capital expenditure	66 872 219	67 953 756	54 690 191	81.8%	80.5%	(1 094 303)	14 357 868	(1.6%)	21.1%
Total expenditure of which	373 512 069	378 590 647	335 852 422	89.9%	88.7%	(3 379 156)	46 117 380	(0.9%)	12.2%
Conditional grant spending	27 761 463	27 690 610	24 740 256	89.1%	89.3%	(594 471)	3 544 825	(2.1%)	12.8%

Source: National Treasury Local Government database

3. In the period under review, capital expenditure amounted to R54.7 billion or 80.5 per cent of the adjusted capital budget of R68 billion. Spending has increased from the third quarter of this year and the performance has increased compared to the fourth quarter of the previous year.
4. Of the adjusted operating expenditure budget amounting to R310.6 billion, R281.2 billion (90.5 per cent) was spent by 30 June 2016.
5. Municipalities have adjusted the budget for salaries and wages expenditure to R84.3 billion for the 2015/16 municipal financial year. This represents 27.1 per cent of their total operational expenditure budget of R310.6 billion. At 30 June 2016 spending is R81.7 billion or 94 per cent.
6. Aggregated year-to-date expenditure reported by metropolitan municipalities amounts to R203.8 billion or 93.7 per cent of the adjusted expenditure budget of R217.5 billion. The aggregated adjusted capital budget for metros in the 2015/16 financial year was R34.9 billion of which they have spent 85.9 per cent or R30 billion.
7. When billed revenue is measured against their adjusted budgets, the performance of Metros shows surpluses across three of the four core services for the fourth quarter of 2015/16. This does not take into account the collection rate:
 - Water revenue billed was R23.3 billion against expenditure of R22.5 billion;
 - Electricity revenue billed was R67.1 billion against expenditure of R63.9 billion;
 - The revenue billed for waste water management was R9.4 billion against expenditure of R6.4 billion, and
 - Levies for waste management billed were R7.3 billion against expenditure of R8.3 billion.
8. As at 30 June 2016, aggregated revenue for secondary cities is 91.6 per cent or R45.9 billion of their total adjusted expenditure budget of R50.1 billion for the 2015/16 financial year. Year-to-date the spending level for the secondary cities is on average 84.7 per cent or R44.1 billion. Capital spending levels are on average of 68.9 per cent of the adjusted capital budget.
9. The performance against the adjusted budget for the four core services for the secondary cities for the fourth quarter 2015/16 also shows surpluses against billed revenue without taking into account the collection rate:
 - Water revenue billed was R5.6 billion against expenditure of R5.1 billion;
 - Electricity revenue billed was R16.5 billion against expenditure of R13.7 billion;
 - The revenue billed for waste water management was R2.4 billion against expenditure of R1.6 billion; and
 - Levies for waste management billed were R1.7 billion against expenditure of R1.6 billion.
10. Waste management continues to perform lower for both metros and secondary cities when compared to other core services.
11. Aggregate municipal consumer debts amounted to R113.5 billion (compared to R108.6 billion reported in the third quarter) as at 30 June 2016. A total amount of R4.1 billion has been written off as bad debt. Government accounts for 5.4 per cent or R6.1 billion. The largest component relates to households which accounts for 65.2 per cent or R74 billion (61.6 per cent or R66.9 billion in the third quarter).

12. It needs to be acknowledged that not all the outstanding debt of R113.5 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.
13. If consumer debt is limited to below 90 days, then the actual realistically collectable amount is estimated at **R22.9 billion**.
14. Metropolitan municipalities are owed R56.7 billion (R54.4 billion reported in the third quarter) in outstanding debt as at 30 June 2016. This represents a decrease of R1.8 billion, or 3.1 per cent, from the fourth quarter of the 2014/15 financial year. The City of Johannesburg is still owed the largest amount at R16.1 billion (R13.3 billion in the third quarter). This is followed by Ekurhuleni Metro at R11.7 billion (R11.6 billion in the third quarter), City of Tshwane at R7.6 billion (R7.1 billion in the third quarter) and Cape Town at R7.3 billion (R7.4 billion in the third quarter).
15. Households in metropolitan areas are reported to account for R35.6 billion or 62.7 per cent of outstanding debt to metros, followed by businesses which account for R17.7 billion or 31.1 per cent. Debt owed by government agencies is approximately R1.7 billion or 2.9 per cent of the total outstanding debt owed to metros.
16. Secondary cities are owed R24 billion (R23.8 billion reported in the third quarter of 2015/16) in outstanding consumer debt. The majority of debt is owed by households and amounts to R17.7 billion or 74 per cent, a significant increase from the R17 billion or 73.1 per cent reported in the previous quarter. Out of the total debt of R23.9 billion, R19.8 billion or 82.5 per cent has been outstanding for more than 90 days.
17. Municipalities owed their creditors R38.9 billion as at 30 June 2016, an overall increase of R6.4 billion as reported in the fourth quarter of 2014/15.
18. Free State has the highest percentage of outstanding creditors greater than 90 days at 73.7 per cent, followed by Mpumalanga at 69.4 per cent and Northern Cape at 66.9 per cent respectively. The year-on-year increase in outstanding creditors could be an indication that municipalities are experiencing liquidity and cash flow challenges.
19. The aggregated year-to-date actual collection rate is 90.6 per cent compared to an adjusted budgeted collection rate of 92 per cent. This represents an aggregated under-performance of 1.4 per cent.
20. Metros adjusted their collection rate upward to 94.5 per cent and achieved an actual collection of 93.9 per cent which is 0.6 per cent below the target and below the 95 per cent norm.
21. The secondary cities reported 88.4 per cent collection against an adjusted collection rate of 87.2 per cent which is 1.2 per cent above the expected performance but well below the 95 per cent norm.
22. The total balance on borrowing for all municipalities equates to R60 billion as at 30 June 2016. This includes long term loans of R40.6 billion, short term non-marketable bonds of R4.4 billion, long term marketable bonds of R12.8 billion. The balance represents other short and long term financing instruments.
23. As at 30 June 2016, the total investments made by municipalities equates to R27.5 billion. This is R3.2 billion less than the R30.7 billion reported in the previous quarter. Investments include bank deposits of R20.6 billion, guaranteed endowment policies (sinking funds) of R4.2 billion, negotiable certificates of deposits at banks of R1.7 billion, listed corporate bonds of R984 million and some smaller investments.

Conditional Grants

Conditional Grants Expenditure as at 30 June 2016

24. Municipalities reported expenditure of R24.7 billion (87.3 per cent) against the total direct conditional allocations of R27.7 billion as at 30 June 2016.
25. The best performing provinces on expenditure against their conditional grant allocations were KwaZulu-Natal, Eastern Cape and Northern Cape with expenditure at 95.6 per cent, 93 per cent and 90.4 per cent of their respective 2015/16 allocations. North West and Gauteng provinces performed relatively well with spending at 89.4 and 88.5 per cent of their original allocations respectively, while the rest of the provinces had expenditure less than 85 per cent but not lower than 80 per cent.

Non-Infrastructure Conditional Grants Expenditure as at 30 June 2016

26. The Expanded Public Works Programme (EPWP) integrated grant to municipalities, Financial Management Grant (FMG) and Municipal Systems Improvement Grant (MSIG) were the best performing non-infrastructure conditional grants with expenditure of above 90 per cent of their total allocations (100 per cent expenditure on the EPWP grant). The Infrastructure Skills Development Grant (ISDG) also performed relatively well at 88.8 per cent (R110.5 million) against an allocation R124.5 million.
27. The MDTG was the lowest spending non-infrastructure grant and as a result the poorest performing grant. Municipalities were scheduled to receive an allocation of R39 million according to the 2016 DoRA and payment schedule, however, R27.9 million was converted from schedule 5B to schedule 6B. The expenditure against the transferred amount of R3.7 million came in at R1 million or 9.8 per cent (reported against Randfontein LM in Gauteng province).
28. The Municipal Human Settlements Capacity Grant (MHSG) and the Energy Efficiency and Demand Side Management Grant (EEDSM) have reported expenditures of 65.9 and 65.3 per cent against their respective allocations.

Infrastructure Conditional Grants Expenditure as at 30 June 2016

29. The Rural Households Infrastructure Grant (RHIG), the Integrated National Electrification Programme (INEP) grant and the Municipal Infrastructure Grant (MIG) were the three best performing infrastructure grants with expenditures of 99.2 per cent, 90.3 per cent and 93.1 per cent respectively of total transferred amounts.
30. The Public Transport Network Grant (PTNG) performed well with a reported expenditure of R4.9 billion or 83.9 per cent against the transferred amount of R 5.9 billion. In terms of the 2015/16 Municipal Disaster Recovery Grant (MDRG) transfer of R186.1 million, the grant reported an expenditure of 78.7 per cent. The MDRG grant was transferred only to provinces that were affected by disasters, namely: KwaZulu-Natal, Limpopo, Mpumalanga and Western Cape.
31. All municipalities in the Free State province reported 100 per cent expenditure on the Rural Households Infrastructure Grant (RHIG) allocation, meaning that sanitation backlogs have been significantly reduced in rural households where bulk-dependent services are not viable.

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 adjusted budgets approved by municipal councils.
- In terms of the process, Municipal Managers and Chief Financial Officers are required to sign and submit data to the National Treasury by 29 July 2016. Any queries on the figures in these statements should therefore be referred to the relevant Municipal Manager or Chief Financial Officer. Queries on conditional grants may be referred to the national department responsible for administering the grant.
- A municipal budget must be funded in terms of Section 18 of the MFMA before a Municipal Council can adopt that budget for implementation. A funded budget is essentially a budget that is funded by a combination of cash derived either from realistically anticipated revenues to be collected in that year and cash backed surpluses of previous years. It is a common practice amongst most municipalities when preparing their annual budgets to overstate or inflate revenue projections, either to reflect a surplus or on the surface to show that excess expenditure requirements are adequately covered by revenues to be collected. Hence, the revenue estimates are seldom underpinned by realistic or realisable revenue assumptions resulting in municipalities not being able to collect this revenue and therefore finding themselves in cash flow difficulties. Should such situations arise, municipalities must adjust expenditure downwards to ensure that there is sufficient cash to meet these commitments.
- This fourth quarter publication covers 278 municipalities on financial information and 278 municipalities on conditional grant information.

Issued by National Treasury

Date: 09 September 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 June 2016,
 - b. Over- and under spending of adjusted budget 2015/16 for the following dimensions:
 - i. Total municipal budgets;
 - ii. Operating budgets;
 - iii. Capital budgets;
 - c. Over- and under spending of allocated conditional grants;
 - d. High-level summary of revenue, and
 - e. High-level summary of expenditure.
- Summary of revenue and expenditure per function (electricity, water, etc):
 - a. High level summary of revenue per function, and
 - b. High level summary of expenditure per function.
- Consolidation of revenue and expenditure numbers for each municipality in one file.
- Detail per province per municipality.
- Summary of Conditional Grant (CG) Information for all municipalities and per grant.
- CG - Detail per province per Municipality.
- Summary of Conditional Grant (CG) information per programme.
- Section 71 summary information for the fourth quarter:
 - a. Summary of total monthly operating expenditure;
 - b. Summary of total monthly operating revenue;
 - c. Summary of total monthly capital expenditure;
 - d. Summary of total monthly capital revenue;
 - e. Summary – Metros;
 - f. Conditional Grant summary – Metros;
 - g. Summary – Secondary cities;
 - h. Conditional Grant summary – Secondary cities;
 - i. Summary – Provinces;
 - j. Conditional Grant summary – Provinces;
 - k. Analysis of Sources of Revenue;
 - l. Listing of borrowing instruments – 179 municipalities;
 - m. Listing of investment instruments – 175 municipalities;
 - n. Monthly repairs and maintenance expenditure per asset class; and
 - o. Monthly repairs and maintenance operating expenditure.
- Service delivery information (non-financial performance) for all municipalities.
- Non Compliance:
 - a. List municipalities not complying with Section 71 of the MFMA.

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

SUMMARY TABLES:

According to the budgeted monthly operational and capital expenditure submitted by all municipalities as supporting tables to the adjusted budgets, municipalities recorded an under performance of 3.97 per cent or R12.1 billion on billed revenue, an under performance of 8.33 per cent or R25.6 billion on operational expenditure and 19.49 per cent or R13.2 billion on capital expenditure.

1. Consolidated statement of financial performance**Quarterly budget statement summary as at 30 June 2016**

Description	Budget year 2015/16				
	Adjusted Budget	YTD Actual	YTD Budget	YTD Variance	YTD variance %
R thousands					
Financial Performance					
Property rates	47 878 818	49 402 968	47 887 610	1 515 358	3.16
Service charges	156 621 182	148 126 966	157 838 660	(9 711 694)	(6.15)
Investment revenue	3 678 250	3 780 867	3 300 600	480 267	14.55
Transfers recognised - operational	65 306 061	63 382 011	64 648 723	(1 266 711)	(1.96)
Other own revenue	31 706 777	27 518 875	30 605 515	(3 086 640)	(10.09)
Total Revenue (excluding capital transfers and contributions)	305 191 088	292 211 688	304 281 108	(12 069 420)	(3.97)
Employee costs	80 826 842	78 387 810	81 771 601	(3 383 791)	(4.14)
Remuneration of councillors	3 498 142	3 369 185	3 577 266	(208 081)	(5.82)
Depreciation & asset impairment	24 831 533	18 012 336	24 863 701	(6 851 365)	(27.56)
Finance charges	7 788 371	6 681 910	8 196 574	(1 514 665)	(18.48)
Materials and bulk purchases	96 000 415	91 516 298	96 120 472	(4 604 174)	(4.79)
Transfers and grants	7 430 334	5 908 729	6 879 274	(970 546)	(14.11)
Other expenditure	89 703 840	77 279 702	85 306 275	(8 026 573)	(9.41)
Total Expenditure	310 079 478	281 155 970	306 715 164	(25 559 194)	(8.33)
Surplus/(Deficit)	(4 888 390)	11 055 719	(2 434 056)	13 489 775	(554.21)
Transfers recognised - capital	37 289 853	28 445 947	37 685 310	(9 239 364)	(24.52)
Contributions recognised - capital & contributed assets	(730)	(94 325)	666 190	(760 515)	(114.16)
Surplus/(Deficit) after capital transfers & contributions	32 400 732	39 407 341	35 917 445	3 489 896	9.72
Share of surplus/ (deficit) of associate	(153)	(3 785)		(3 785)	-
Surplus/(Deficit) for the year	32 400 580	39 403 556	35 917 445	3 486 111	9.71
Capital expenditure & funds sources					
Capital expenditure	67 953 756	54 690 191	67 953 756	(13 263 565)	(19.52)
Transfers recognised - capital	40 532 847	32 749 003	40 532 847	(7 783 844)	(19.20)
Public contributions & donations	1 617 639	898 462	1 617 639	(719 177)	(44.46)
Borrowing	11 674 332	9 222 237	11 674 332	(2 452 096)	(21.00)
Internally generated funds	14 092 731	11 811 890	14 092 731	(2 280 841)	(16.18)
Total sources of capital funds	67 917 549	54 681 591	67 917 549	(13 235 958)	(19.49)

Source: National Treasury Local Government database

2. Consolidated statement of financial position

Quarterly Budget Statement - Financial Position for 4th Quarter ended 30 June 2016

Description	Ref	Budget year 2015/16						
		2014/15	Original Budget	Adjusted Budget	YTD Actual	YTD Budget	YTD Variance	YTD variance %
R thousands	1	Audited Outcome						
ASSETS								
Current assets								
Cash		25 761 031	15 134 060	14 038 834	20 536 276	14 038 834	6 497 442	46.28
Call investment deposits		23 035 552	30 063 070	28 970 385	17 818 058	28 970 385	(11 152 327)	(38.50)
Consumer debtors		37 670 617	45 612 270	44 819 561	43 280 324	44 819 561	(1 539 237)	(3.43)
Other debtors		20 185 827	15 871 519	19 143 016	11 420 277	19 143 016	(7 722 740)	(40.34)
Current portion of long-term receivables		1 519 288	819 421	960 511	6 232 622	960 511	5 272 111	548.89
Inventory		5 639 495	5 902 430	5 732 394	4 229 537	5 732 394	(1 502 857)	(26.22)
Total current assets		113 811 810	113 402 769	113 664 702	103 517 095	113 664 702	(10 147 607)	(8.93)
Non current assets								
Long-term receivables		591 344	760 225	649 397	632 113	649 397	(17 283)	(2.66)
Investments		9 846 737	8 623 752	9 828 003	10 999 183	9 828 003	1 171 181	11.92
Investment property		21 222 958	17 532 327	16 272 742	14 139 150	16 272 742	(2 133 592)	(13.11)
Investment in Associate		1 360 142	1 385 179	1 018 505	1 358 455	1 018 505	339 950	33.38
Property, plant and equipment		525 914 347	552 089 107	556 688 134	430 021 151	556 688 134	(126 666 983)	(22.75)
Agricultural		48 558	275		83			
Biological		208 299	173 031	167 220	141 090	167 220	(26 130)	(15.63)
Intangible		3 547 011	2 829 498	2 859 715	1 697 346	2 859 715	(1 162 369)	(40.65)
Other non-current assets		10 380 840	1 037 055	1 685 483	11 102 961	1 685 483	9 417 478	558.74
Total non current assets		573 120 236	584 430 449	589 169 199	470 091 532	589 169 199	(119 077 666)	(20.21)
TOTAL ASSETS		686 932 046	697 833 219	702 833 900	573 608 627	702 833 900	(129 225 273)	(18.39)
LIABILITIES								
Current liabilities								
Bank overdraft		1 547 722	1 037 397	978 897	263 985	978 897	(714 912)	(73.03)
Borrowing		5 793 158	4 539 746	4 581 854	4 303 606	4 581 854	(278 247)	(6.07)
Consumer deposits		4 803 297	5 013 011	4 968 614	4 751 735	4 968 614	(216 879)	(4.36)
Trade and other payables		78 810 086	63 459 862	63 470 319	62 102 348	63 470 319	(1 367 971)	(2.16)
Provisions		5 127 774	4 334 225	4 915 208	5 533 757	4 915 208	618 549	12.58
Total current liabilities		96 082 038	78 384 241	78 914 891	76 955 431	78 914 891	(1 959 460)	(2.48)
Non current liabilities								
Borrowing		57 665 084	65 283 576	62 309 937	47 263 209	62 309 937	(15 046 728)	(24.15)
Provisions		41 269 196	36 695 933	41 802 402	36 562 950	41 802 402	(5 239 452)	(12.53)
Total non current liabilities		98 934 280	101 979 509	104 112 339	83 826 159	104 112 339	(20 286 180)	(19.48)
TOTAL LIABILITIES		195 016 318	180 363 750	183 027 230	160 781 590	183 027 230	(22 245 640)	(12.15)
NET ASSETS	2	491 915 728	517 469 469	519 806 671	412 827 038	519 806 671	(106 979 633)	(20.58)
COMMUNITY WEALTH/EQUITY								
Accumulated Surplus/(Deficit)		468 299 694	477 560 703	474 761 133	381 366 329	474 761 133	(93 394 804)	(0)
Reserves		23 317 286	39 809 619	41 798 031	31 077 294	41 798 031	(10 720 738)	(0)
Minorities interests		298 748	99 147	3 238 137	383 415	3 238 137	(2 854 722)	(0)
TOTAL COMMUNITY WEALTH/EQUITY	2	491 915 728	517 469 469	519 797 302	412 827 038	519 797 302	(106 970 264)	(0)

Source: National Treasury Local Government Database

3. Consolidated cash flow

Quarterly Budget Statement - Cash Flows for 4th Quarter ended 30 June 2016

Description	Ref	Budget year 2015/16						
		2014/15	Original Budget	Adjusted Budget	YTD Actual	YTD Budget	YTD Variance	YTD variance %
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	YTD Actual	YTD Budget	YTD Variance	YTD variance %
CASH FLOW FROM OPERATING ACTIVITIES								
Receipts								
Property rates, penalties and collection charges		43 460 725	44 296 856	44 880 118	46 914 188	44 880 118	2 034 070	4.53
Service charges		120 627 291	145 559 995	144 376 084	133 355 039	144 376 084	(11 021 045)	(7.63)
Other revenue		19 204 436	21 554 527	23 325 670	48 273 707	23 325 670	24 948 037	106.96
Government - operating		59 954 579	65 537 809	67 551 589	57 863 997	67 551 589	(9 687 592)	(14.34)
Government - capital		29 173 892	38 697 962	39 126 786	39 883 966	39 126 786	757 180	1.94
Interest		6 355 885	5 525 488	6 079 680	6 069 740	6 079 680	(9 940)	(0.16)
Dividends		31 205	2 905	477	2 895	477	2 418	507.15
Payments								
Suppliers and employees		(219 051 942)	(247 254 842)	(242 587 987)	(269 791 899)	(242 587 987)	(27 203 912)	11.21
Finance charges		(6 783 730)	(8 057 974)	(17 924 517)	(10 233 805)	(17 924 517)	7 690 713	(42.91)
Transfers and grants		(3 514 557)	(5 344 582)	(8 923 180)	(4 999 998)	(8 923 180)	3 923 182	(43.97)
NET CASH FROM/(USED) OPERATING ACTIVITIES		49 457 783	60 518 143	55 904 720	47 337 830	55 904 720	(8 566 890)	(15.32)
CASH FLOW FROM INVESTING ACTIVITIES								
Receipts								
Proceeds on disposal of PPE		89 312	767 533	1 510 314	4 401 126	1 510 314	2 890 813	191.40
Decrease in non-current debtors		(15 587)	336 788	124 703	448 005	124 703	323 302	259.26
Decrease in other non-current receivables		186 154	62 166	187 124	39 383	187 124	(147 741)	(78.95)
Decrease (increase) in non-current investments		101 283	(427 591)	(282 661)	1 831 302	(282 661)	2 113 963	(747.88)
Payments								
Capital assets		(50 621 710)	(65 736 069)	(64 160 148)	(50 523 299)	(64 160 148)	13 636 848	(21.25)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(50 260 547)	(64 997 173)	(62 620 667)	(43 803 483)	(62 620 667)	18 817 184	(30.05)
CASH FLOW FROM FINANCING ACTIVITIES								
Receipts								
Short term loans		319 665	103 365	358 744	9 812 848	358 744	9 454 104	2 635.33
Borrowing long term/refinancing		8 374 431	10 925 041	8 616 351	6 533 784	8 616 351	(2 082 567)	(24.17)
Increase (decrease) in consumer deposits		192 038	265 230	364 367	(10 801)	364 367	(375 167)	(102.96)
Payments								
Repayment of borrowing		(4 845 202)	(6 132 453)	(5 504 633)	(13 284 789)	(5 504 633)	(7 780 156)	141.34
NET CASH FROM/(USED) FINANCING ACTIVITIES		4 040 932	5 161 183	3 834 828	3 051 042	3 834 828	(783 786)	(20.44)
NET INCREASE/(DECREASE) IN CASH HELD		3 238 167	682 153	(2 881 119)	6 585 390	(2 881 119)	9 466 509	(328.57)
Cash/cash equivalents at the year begin:		42 710 130	36 698 351	40 375 613	44 678 973	40 375 613	4 303 360	10.66
Cash/cash equivalents at the year end:		45 948 297	37 380 504	37 494 494	50 653 645	37 494 494	13 159 151	35.10

Source: National Treasury Local Government database

Quarterly budget statement summary for secondary cities as at 30 June 2016

Description	Budget year 2015/16								
	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	Q3 Mar Actual	Q4 June Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %
R thousands									
Financial Performance									
Property rates	6 380 095	2 095 402	1 394 950	1 435 540	1 413 603	6 339 495	6 259 239	80 256	1.28
Service charges	26 334 177	7 023 366	5 783 423	6 172 148	5 882 595	24 861 533	26 656 921	(1 795 389)	(6.74)
Investment revenue	346 885	60 398	89 904	95 496	117 919	363 716	268 620	95 096	35.40
Transfers recognised - operational	6 143 827	2 342 890	1 462 188	1 758 151	405 061	5 968 290	6 437 061	(468 771)	(7.28)
Other own revenue	3 050 784	703 235	596 359	736 985	933 996	2 970 574	3 099 883	(129 309)	(4.17)
Total Revenue (excluding capital transfers and contributions)	42 255 769	12 225 291	9 326 824	10 198 319	8 753 174	40 503 608	42 721 724	(2 218 115)	(5.19)
Employee costs	10 130 396	2 339 957	2 574 491	2 491 406	2 431 583	9 837 437	10 051 159	(213 722)	(2.13)
Remuneration of councillors	477 307	108 463	108 569	128 483	118 855	464 369	481 112	(16 744)	(3.48)
Depreciation & asset impairment	4 260 640	531 231	979 576	1 043 413	152 871	2 707 091	4 254 795	(1 547 704)	(36.38)
Finance charges	856 617	122 139	222 462	136 586	234 449	715 636	846 813	(131 177)	(15.49)
Materials and bulk purchases	16 547 473	4 204 980	3 794 446	3 483 049	3 865 276	15 347 750	16 185 052	(837 301)	(5.17)
Transfers and grants	725 230	128 346	161 295	153 356	74 759	517 756	747 627	(229 870)	(30.75)
Other expenditure	11 235 192	1 703 044	2 226 819	2 050 434	3 131 439	9 111 735	11 057 924	(1 946 189)	(17.60)
Total Expenditure	44 232 855	9 138 159	10 067 657	9 486 726	10 009 232	38 701 775	43 624 481	(4 922 707)	(11.28)
Surplus/(Deficit)	(1 977 086)	3 087 132	(740 833)	711 593	(1 256 058)	1 801 834	(902 757)	2 704 591	(299.59)
Transfers recognised - capital	3 817 282	485 168	598 751	540 259	741 954	2 366 132	3 708 888	(1 342 756)	(36.20)
Contributions recognised - capital & contributed ass	(6 851)	-	-	(0)	(3 648)	(3 648)	78 923	(82 571)	(104.62)
Surplus/(Deficit) after capital transfers & contributions	1 833 344	3 572 300	(142 082)	1 251 852	(517 753)	4 164 318	2 885 053	1 279 265	44.34
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1 833 344	3 572 300	(142 082)	1 251 852	(517 753)	4 164 318	2 885 053	1 279 265	44.34
Capital expenditure & funds sources									
Capital expenditure	7 863 286	797 478	1 289 904	1 249 921	2 084 040	5 421 343	7 863 286	(2 441 943)	(31.05)
Transfers recognised - capital	4 453 581	513 379	786 635	819 490	1 290 792	3 410 296	4 453 581	(1 043 285)	(23.43)
Public contributions & donations	149 854	10 946	9 212	17 255	58 766	96 179	149 854	(53 675)	(35.82)
Borrowing	1 302 239	145 665	206 668	167 234	239 217	758 784	1 302 239	(543 455)	(41.73)
Internally generated funds	1 957 613	127 489	287 389	245 942	495 265	1 156 084	1 957 613	(801 529)	(40.94)
Total sources of capital funds	7 863 286	797 478	1 289 904	1 249 921	2 084 040	5 421 343	7 863 286	(2 441 943)	(31.05)

Source: National Treasury Local Government database

Metros aggregated revenue and expenditure for waste water management as at 30 June 2016

R thousands	Adjusted Budget	First Quarter 2015/16		Second Quarter 2015/16		Third Quarter 2015/16		Fourth Quarter 2015/16		Year to date: 30 June 2016		Fourth Quarter 2014/15		Q4 of 2014/15 to Q4 of 2015/16
		Actual Revenue	1st Q as % of Main	Actual Revenue	2nd Q as % of Main	Actual Revenue	3rd Q as % of adj	Actual Revenue	4th Q as % of adj budget	Actual Revenue	Total Rev as % of	Actual Revenue	Total Rev as % of	
Revenue waste water management														
Buffalo City	390 020	121 652	31.0%	98 167	25.0%	92 503	23.7%	129 487	33.2%	441 809	113.3%	56 172	96.4%	130.5%
Cape Town	1 556 460	294 101	18.8%	405 000	25.9%	501 462	32.2%	421 795	27.1%	1 622 358	104.2%	329 991	99.3%	27.8%
Ekurhuleni Metro	1 537 635	404 524	34.0%	357 749	30.1%	322 202	21.0%	260 771	17.0%	1 345 246	87.5%	255 263	97.5%	2.2%
eThekweni	1 131 227	316 597	27.8%	296 193	26.0%	206 594	18.3%	259 811	23.0%	1 079 195	95.4%	270 959	107.4%	(4.1%)
City Of Johannesburg	3 386 529	737 778	21.8%	764 614	22.6%	691 115	20.4%	816 704	24.1%	3 010 210	88.9%	729 775	98.1%	11.9%
Mangaung	317 532	140 889	39.6%	52 216	14.7%	117 379	37.0%	89 839	28.3%	400 323	126.1%	54 243	99.4%	65.6%
Nelson Mandela Bay	717 075	171 932	24.5%	160 789	22.9%	266 646	37.2%	136 418	19.0%	735 785	102.6%	107 977	99.3%	26.3%
City Of Tshwane	857 831	189 132	23.4%	209 406	25.9%	193 369	22.5%	216 044	25.2%	807 951	94.2%	206 468	102.4%	4.6%
Total	9 894 309	2 376 605	24.9%	2 344 134	24.6%	2 391 271	24.2%	2 330 868	23.6%	9 442 877	95.4%	2 010 850	102.4%	15.9%
R thousands	Adjusted Budget	First Quarter 2015/16		Second Quarter 2015/16		Third Quarter 2015/16		Fourth Quarter 2015/16		Year to date: 30 June 2016		Fourth Quarter 2014/15		Q4 of 2014/15 to Q4 of 2015/16
		Actual Expenditure	1st Q as % of Main	Actual Expenditure	2nd Q as % of Main	Actual Expenditure	3rd Q as % of adj	Actual Expenditure	4th Q as % of adj budget	Actual Expenditure	Total Exp as % of	Actual Expenditure	Total Exp as % of	
Expenditure waste water management														
Buffalo City	425 232	78 759	21.7%	104 711	28.9%	109 932	25.9%	138 973	32.7%	432 375	101.7%	201 835	213.1%	(31.1%)
Cape Town	1 660 429	337 880	20.0%	399 859	23.7%	364 290	21.9%	434 931	26.2%	1 536 960	92.6%	348 539	91.8%	24.8%
Ekurhuleni Metro	675 425	164 585	28.0%	163 783	27.9%	157 062	23.3%	137 930	20.4%	623 359	92.3%	129 001	96.9%	6.9%
eThekweni	1 249 738	266 402	21.2%	327 891	26.1%	281 086	22.5%	312 689	25.0%	1 188 068	95.1%	295 495	97.6%	5.8%
City Of Johannesburg	2 986 524	356 470	13.3%	383 219	14.3%	323 775	10.8%	315 225	10.6%	1 378 688	46.2%	221 284	47.2%	42.5%
Mangaung	263 708	76 194	28.6%	38 206	14.3%	86 609	32.8%	111 449	42.3%	312 458	118.5%	55 454	94.2%	101.0%
Nelson Mandela Bay	564 515	104 353	18.5%	119 798	21.3%	134 890	23.9%	149 894	26.6%	508 934	90.2%	121 834	80.5%	23.0%
City Of Tshwane	567 215	98 045	17.7%	118 886	21.5%	129 593	22.8%	32 076	5.7%	378 601	66.7%	131 985	105.9%	(75.7%)
Total	8 392 788	1 482 687	18.6%	1 656 353	20.8%	1 587 238	18.9%	1 633 168	19.5%	6 359 445	75.8%	1 505 428	105.9%	8.5%

Source: National Treasury Local Government database

Metros aggregated revenue and expenditure for waste management as at 30 June 2016

R thousands	Adjusted Budget	First Quarter 2015/16		Second Quarter 2015/16		Third Quarter 2015/16		Fourth Quarter 2015/16		Year to date: 30 June 2016		Fourth Quarter 2014/15		Q4 of 2014/15 to Q4 of 2015/16
		Actual Revenue	1st Q as % of Main	Actual Revenue	2nd Q as % of Main	Actual Revenue	3rd Q as % of adj	Actual Revenue	4th Q as % of adj budget	Actual Revenue	Total Rev as % of	Actual Revenue	Total Rev as % of	
Revenue waste management														
Buffalo City	388 877	101 499	28.1%	95 636	26.5%	90 339	23.2%	74 576	19.2%	362 049	93.1%	65 868	99.6%	13.2%
Cape Town	1 109 983	271 207	24.4%	275 254	24.8%	287 476	25.9%	280 262	25.2%	1 114 199	100.4%	250 799	101.0%	11.7%
Ekurhuleni Metro	1 755 906	474 367	27.0%	486 542	27.7%	423 005	24.1%	355 716	20.3%	1 739 630	99.1%	310 933	98.0%	14.4%
eThekweni	934 461	297 013	31.8%	268 288	28.7%	138 766	14.8%	244 227	26.1%	948 294	101.5%	229 830	110.8%	6.3%
City Of Johannesburg	1 363 090	351 255	25.9%	339 404	25.0%	344 069	25.2%	257 702	18.9%	1 292 430	94.8%	312 963	98.3%	(17.7%)
Mangaung	262 328	107 768	40.5%	62 259	23.4%	79 592	30.3%	37 337	14.2%	286 956	109.4%	20 226	99.9%	84.6%
Nelson Mandela Bay	362 899	104 922	29.6%	84 662	23.9%	94 327	26.0%	66 148	18.2%	350 059	96.5%	62 307	91.0%	6.2%
City Of Tshwane	1 174 658	286 480	24.4%	292 135	24.9%	285 042	24.3%	311 671	26.5%	1 175 327	100.1%	256 564	98.1%	21.5%
Total	7 352 202	1 994 510	27.3%	1 904 179	26.0%	1 742 617	23.7%	1 627 639	22.1%	7 268 944	98.9%	1 509 489	98.1%	7.8%
R thousands	Adjusted Budget	First Quarter 2015/16		Second Quarter 2015/16		Third Quarter 2015/16		Fourth Quarter 2015/16		Year to date: 30 June 2016		Fourth Quarter 2014/15		Q4 of 2014/15 to Q4 of 2015/16
		Actual Expenditure	1st Q as % of Main	Actual Expenditure	2nd Q as % of Main	Actual Expenditure	3rd Q as % of adj	Actual Expenditure	4th Q as % of adj budget	Actual Expenditure	Total Exp as % of	Actual Expenditure	Total Exp as % of	
Expenditure waste management														
Buffalo City	304 262	61 845	21.3%	73 621	25.4%	84 555	27.8%	89 506	29.4%	309 527	101.7%	58 809	93.5%	52.2%
Cape Town	1 958 357	378 800	19.2%	491 403	24.9%	429 852	21.9%	496 319	25.3%	1 796 373	91.7%	435 242	96.3%	14.0%
Ekurhuleni Metro	1 549 536	242 622	16.0%	371 197	24.4%	344 756	22.2%	537 265	34.7%	1 495 840	96.5%	305 831	69.1%	75.7%
eThekweni	857 338	225 912	26.4%	269 386	31.4%	248 861	29.0%	284 258	33.2%	1 028 416	120.0%	244 735	112.9%	16.1%
City Of Johannesburg	1 923 210	367 923	19.2%	444 381	23.2%	528 197	27.5%	428 130	22.3%	1 768 630	92.0%	405 988	93.3%	5.5%
Mangaung	232 495	54 698	23.3%	40 804	17.4%	71 125	30.6%	81 792	35.2%	248 419	106.8%	40 861	86.3%	100.2%
Nelson Mandela Bay	310 760	58 579	18.8%	70 718	22.7%	69 813	22.5%	96 074	30.9%	295 183	95.0%	58 257	81.0%	64.9%
City Of Tshwane	1 155 373	215 494	21.5%	288 595	28.8%	283 672	24.6%	589 610	51.0%	1 377 371	119.2%	231 339	141.3%	154.9%
Total	8 291 329	1 605 873	19.8%	2 050 104	25.3%	2 060 830	24.9%	2 602 953	31.4%	8 319 759	100.3%	1 781 062	141.3%	46.1%

Source: National Treasury Local Government database

8. Operating revenue and expenditure per function for secondary cities

Secondary cities aggregated revenue and expenditure for water as at 30 June 2016

R thousands	Adjusted Budget	First Quarter 2015/16		Second Quarter 2015/16		Third Quarter 2015/16		Fourth Quarter 2015/16		Year to date: 30 June 2016		Fourth Quarter 2014/15		Q4 of 2014/15 to Q4 of 2015/16
		Actual Revenue	1st Q as % of Main app	Actual Revenue	2nd Q as % of Main app	Actual Revenue	3rd Q as % of adj budget	Actual Revenue	4th Q as % of adj budget	Actual Revenue	Total Rev as % of adj budget	Actual Revenue	Total Rev as % of adj budget	
Water revenue														
City Of Matlosana	581 691	105 578	17.4%	114 686	18.9%	110 667	19.0%	105 851	18.2%	436 782	75.1%	124 073	60.0%	(14.7%)
Drakenstein	187 450	33 700	18.1%	46 232	24.8%	55 126	29.4%	49 168	26.2%	184 226	98.3%	46 057	104.7%	6.8%
Emalahleni (Mp)	314 895	18 597	5.1%	18 340	5.0%	18 285	5.8%	18 176	5.8%	73 398	23.3%	87 364	92.9%	(79.2%)
Emfuleni	1 075 905	322 172	29.9%	228 535	21.2%	270 691	25.2%	257 757	24.0%	1 079 155	100.3%	420 408	120.3%	(38.7%)
George	133 698	27 214	21.0%	34 432	26.5%	32 515	24.3%	32 684	24.4%	126 845	94.9%	20 947	95.5%	56.0%
Govan Mbeki	391 273	78 128	24.2%	86 268	26.7%	80 587	20.6%	53 008	13.5%	297 990	76.2%	65 648	94.8%	(19.3%)
Madibeng	272 694	30 992	11.1%	32 524	11.7%	48 349	17.7%	33 560	12.3%	145 424	53.3%	27 772	47.3%	20.8%
Matjhabeng	203 889	73 367	36.0%	98 853	48.5%	90 049	44.2%	116 657	57.2%	378 926	185.8%	87 934	176.6%	32.7%
Mbombela	59 640	11 574	19.4%	10 907	18.3%	12 727	21.3%	12 059	20.2%	47 267	79.3%	10 975	215.0%	9.9%
Mogale City	280 625	65 480	24.0%	76 173	28.0%	66 181	23.6%	65 102	23.2%	272 936	97.3%	58 330	96.2%	11.6%
Msunduzi	630 411	173 965	34.6%	183 178	36.5%	166 372	26.4%	116 642	18.5%	640 157	101.5%	159 891	146.0%	(27.0%)
Newcastle	172 666	65 751	29.1%	41 002	18.1%	83 714	48.5%	65 246	37.8%	255 713	148.1%	68 827	115.7%	(5.2%)
Polokwane	259 055	69 331	26.8%	87 589	33.8%	60 347	23.3%	68 504	26.4%	285 771	110.3%	55 935	96.2%	22.5%
Rustenburg	623 924	185 411	29.1%	101 569	16.0%	84 681	13.6%	81 604	13.1%	453 265	72.6%	92 635	85.5%	(11.9%)
Sol Plaatje	235 593	55 073	22.4%	57 039	23.2%	69 938	29.7%	51 496	21.9%	233 546	99.1%	48 234	97.5%	6.8%
Stellenbosch	128 613	16 088	12.8%	20 924	16.6%	61 735	48.0%	41 792	32.5%	140 539	109.3%	52 894	115.5%	(21.0%)
Steve Tshwete	89 860	24 999	27.8%	23 934	26.6%	21 908	24.4%	19 296	21.5%	90 136	100.3%	17 640	101.4%	9.4%
Tlokwe	101 628	24 032	23.6%	24 801	24.4%	19 782	19.5%	22 630	22.3%	91 246	89.8%	26 914	99.5%	(15.9%)
uMhlatuze	365 538	90 910	24.0%	81 216	21.5%	88 371	24.2%	78 359	21.4%	338 857	92.7%	70 554	97.5%	11.1%
Total	6 109 048	1 472 362	24.3%	1 368 202	22.6%	1 442 025	23.6%	1 289 590	21.1%	5 572 179	91.2%	1 543 032	97.5%	(16.4%)
R thousands	Adjusted Budget	First Quarter 2015/16		Second Quarter 2015/16		Third Quarter 2015/16		Fourth Quarter 2015/16		Year to date: 30 June 2016		Fourth Quarter 2014/15		Q4 of 2014/15 to Q4 of 2015/16
		Actual Expenditure	1st Q as % of Main app	Actual Expenditure	2nd Q as % of Main app	Actual Expenditure	3rd Q as % of adj budget	Actual Expenditure	4th Q as % of adj budget	Actual Expenditure	Total Exp as % of adj budget	Actual Expenditure	Total Exp as % of adj budget	
Water expenditure														
City Of Matlosana	471 858	56 858	10.4%	140 517	25.8%	96 482	20.4%	63 934	13.5%	357 790	75.8%	102 485	95.5%	(37.6%)
Drakenstein	133 595	11 632	9.5%	12 253	10.0%	13 776	10.3%	37 009	27.7%	74 669	55.9%	47 516	80.0%	(22.1%)
Emalahleni (Mp)	-	22 827	8.0%	42 864	15.1%	25 215	-	26 585	-	117 491	-	47 285	64.7%	(43.8%)
Emfuleni	830 496	118 270	12.9%	182 708	20.0%	181 989	21.9%	232 936	28.0%	715 903	86.2%	204 260	94.6%	14.0%
George	112 146	13 157	11.9%	33 426	30.2%	26 084	23.3%	27 914	24.9%	100 581	89.7%	24 436	88.6%	14.2%
Govan Mbeki	353 349	70 751	28.0%	52 838	20.9%	69 426	19.6%	47 821	13.5%	240 836	68.2%	73 629	82.2%	(35.1%)
Madibeng	213 644	22 463	9.9%	58 986	26.1%	36 096	16.9%	68 429	32.0%	185 974	87.0%	72 666	105.5%	(5.8%)
Matjhabeng	562 923	23 801	4.3%	44 209	8.0%	86 981	15.5%	82 338	14.6%	237 329	42.2%	48 797	30.9%	68.7%
Mbombela	237 224	26 118	12.1%	51 518	24.0%	50 546	21.3%	31 231	13.2%	159 413	67.2%	37 207	85.6%	(16.1%)
Mogale City	337 418	84 535	25.7%	88 060	26.8%	76 662	22.7%	94 745	28.1%	344 002	102.0%	75 136	93.5%	26.1%
Msunduzi	650 706	140 450	27.2%	143 545	27.8%	138 205	21.2%	127 087	19.5%	549 287	84.4%	119 014	113.7%	6.8%
Newcastle	693 601	38 578	17.2%	38 632	17.2%	49 771	7.2%	392 320	56.6%	519 301	74.9%	40 676	70.9%	864.5%
Polokwane	292 938	61 658	20.9%	52 904	17.9%	64 153	21.9%	49 207	16.8%	227 921	77.8%	63 222	84.6%	(22.2%)
Rustenburg	440 151	113 491	23.6%	139 563	29.1%	69 930	15.9%	81 263	18.5%	404 247	91.8%	107 484	92.1%	(24.4%)
Sol Plaatje	196 682	43 195	22.4%	63 694	33.0%	44 530	22.6%	33 011	16.8%	184 431	93.8%	34 366	96.1%	(3.9%)
Stellenbosch	112 230	6 786	6.0%	32 062	28.5%	22 477	20.0%	25 647	22.9%	86 972	77.5%	25 257	74.6%	1.5%
Steve Tshwete	95 671	18 462	19.3%	22 373	23.4%	20 637	21.6%	22 306	23.3%	83 778	87.6%	20 745	91.1%	7.5%
Tlokwe	77 041	7 535	9.8%	27 849	36.1%	18 724	24.3%	18 024	23.4%	72 132	93.6%	11 121	93.9%	62.1%
uMhlatuze	392 847	87 107	21.9%	67 943	17.1%	145 481	37.0%	91 447	23.3%	391 978	99.8%	96 202	101.9%	(4.9%)
Total	6 204 521	967 674	16.3%	1 295 942	21.8%	1 237 166	19.9%	1 553 253	25.0%	5 054 035	81.5%	1 251 504	101.9%	24.1%

Source: National Treasury Local Government database

Secondary cities aggregated revenue and expenditure for electricity as at 30 June 2016

	Adjusted Budget	First Quarter 2015/16		Second Quarter 2015/16		Third Quarter 2015/16		Fourth Quarter 2015/16		Year to date: 30 June 2016		Fourth Quarter 2014/15		Q4 of 2014/15 to Q4 of 2015/16
		Actual Revenue	1st Q as % of Main app	Actual Revenue	2nd Q as % of Main app	Actual Revenue	3rd Q as % of adj budget	Actual Revenue	4th Q as % of adj budget	Actual Revenue	Total Rev as % of adj budget	Actual Revenue	Total Rev as % of adj budget	
		R thousands												
Electricity revenue														
City Of Matlosana	801 271	187 388	22.9%	164 846	20.1%	172 762	21.6%	154 091	19.2%	679 087	84.8%	157 958	92.1%	(2.4%)
Drakenstein	983 867	244 744	25.0%	231 428	23.6%	251 767	25.6%	235 089	23.9%	963 028	97.9%	201 925	96.2%	16.4%
Emalahleni (Mp)	924 435	294 989	22.4%	239 489	18.2%	226 603	24.5%	229 924	24.9%	991 006	107.2%	195 161	90.3%	17.8%
Emfuleni	1 990 198	595 383	28.8%	427 904	20.7%	395 177	19.9%	437 450	22.0%	1 855 914	93.3%	353 553	86.3%	23.7%
George	552 653	140 667	25.6%	136 813	24.9%	130 194	23.6%	133 639	24.2%	541 312	97.9%	116 230	98.5%	15.0%
Govan Mbeki	571 001	125 902	24.0%	95 494	18.2%	96 874	17.0%	99 780	17.5%	418 050	73.2%	102 456	85.1%	(2.6%)
Madibeng	525 263	98 755	18.8%	100 879	19.2%	104 028	19.8%	109 920	20.9%	413 582	78.7%	92 120	70.3%	19.3%
Matjhabeng	723 025	152 365	20.4%	111 360	14.9%	113 377	15.7%	118 683	16.4%	495 785	68.6%	106 833	65.3%	11.1%
Mbombela	767 205	194 377	25.3%	183 162	23.8%	190 885	24.9%	184 333	24.0%	752 757	98.1%	159 939	101.3%	15.3%
Mogale City	908 635	242 378	25.2%	214 424	22.3%	207 428	22.8%	196 880	21.7%	861 110	94.8%	179 171	92.5%	9.9%
Msunduzi	1 898 612	512 775	27.0%	430 635	22.7%	449 394	23.7%	435 461	22.9%	1 828 264	96.3%	400 998	97.3%	8.6%
Newcastle	651 762	165 518	23.6%	151 984	21.6%	160 736	24.7%	168 442	25.8%	646 681	99.2%	146 813	92.8%	14.7%
Polokwane	793 681	195 116	24.6%	196 710	24.8%	173 594	21.9%	196 680	24.8%	762 099	96.0%	159 173	93.5%	23.6%
Rustenburg	1 953 076	490 783	26.5%	423 641	22.9%	392 267	20.1%	392 428	20.1%	1 699 119	87.0%	461 966	102.5%	(15.1%)
Sol Plaatje	651 594	179 765	27.6%	137 832	21.2%	159 858	24.5%	152 173	23.4%	629 627	96.6%	140 918	96.6%	8.0%
Stellenbosch	469 223	120 856	25.4%	108 409	22.8%	117 229	25.0%	115 534	24.6%	462 027	98.5%	119 231	101.7%	(3.1%)
Steve Tshwete	554 282	151 374	27.3%	131 215	23.7%	131 363	23.7%	142 853	25.8%	556 806	100.5%	127 946	99.8%	11.7%
Tlokwe	591 954	193 203	32.6%	148 364	25.1%	106 446	18.0%	142 763	24.1%	590 776	99.8%	124 416	97.1%	14.7%
uMhlatuze	1 343 844	449 023	32.2%	256 414	18.4%	393 161	29.3%	300 039	22.3%	1 398 638	104.1%	343 299	108.2%	(12.6%)
Total	17 655 582	4 735 361	26.1%	3 891 002	21.4%	3 973 144	22.5%	3 946 161	22.4%	16 545 668	93.7%	3 690 106	108.2%	6.9%
	Adjusted Budget	First Quarter 2015/16		Second Quarter 2015/16		Third Quarter 2015/16		Fourth Quarter 2015/16		Year to date: 30 June 2016		Fourth Quarter 2014/15		Q4 of 2014/15 to Q4 of 2015/16
		Actual Expenditure	1st Q as % of Main app	Actual Expenditure	2nd Q as % of Main app	Actual Expenditure	3rd Q as % of adj budget	Actual Expenditure	4th Q as % of adj budget	Actual Expenditure	Total Exp as % of adj budget	Actual Expenditure	Total Exp as % of adj budget	
		R thousands												
Electricity expenditure														
City Of Matlosana	695 259	102 364	14.7%	288 511	41.3%	199 315	28.7%	164 260	23.6%	754 450	108.5%	205 810	69.7%	(20.2%)
Drakenstein	810 429	162 845	20.7%	153 128	19.5%	164 498	20.3%	161 721	20.0%	642 192	79.2%	158 704	82.6%	1.9%
Emalahleni (Mp)	-	163 625	13.5%	212 288	17.5%	61 939	-	121 112	-	558 963	-	290 176	80.3%	(58.3%)
Emfuleni	2 287 938	404 280	22.0%	466 394	25.4%	597 620	26.1%	99 302	4.3%	1 567 596	68.5%	597 129	112.9%	(83.4%)
George	479 831	99 388	20.9%	112 606	23.7%	100 053	20.9%	109 451	22.8%	421 498	87.8%	131 950	94.2%	(17.1%)
Govan Mbeki	633 755	189 739	34.9%	93 434	17.2%	109 856	17.3%	110 769	17.5%	503 799	79.5%	149 403	107.5%	(25.9%)
Madibeng	466 201	53 932	11.8%	144 075	31.5%	115 917	24.9%	141 890	30.4%	455 814	97.8%	52 170	99.5%	172.0%
Matjhabeng	528 631	54 160	9.9%	42 064	7.7%	91 045	17.2%	25 909	4.9%	213 178	40.3%	103 939	56.5%	(75.1%)
Mbombela	595 491	156 861	27.3%	111 969	19.5%	175 432	29.5%	141 272	23.7%	585 534	98.3%	92 548	93.0%	52.6%
Mogale City	771 639	220 348	28.2%	156 043	20.0%	145 363	18.8%	200 851	26.0%	722 604	93.6%	176 145	95.6%	14.0%
Msunduzi	1 580 463	483 277	31.0%	349 213	22.4%	348 950	22.1%	414 794	26.2%	1 596 234	101.0%	361 412	101.9%	14.8%
Newcastle	57 192	148 311	26.6%	136 374	24.5%	114 151	199.6%	117 834	206.0%	516 671	903.4%	78 549	89.8%	50.0%
Polokwane	765 709	241 035	30.4%	145 669	18.4%	161 615	21.1%	176 809	23.1%	725 129	94.7%	153 376	92.5%	15.3%
Rustenburg	1 674 615	648 148	37.0%	469 306	26.8%	227 278	13.6%	225 075	13.4%	1 569 807	93.7%	338 171	89.1%	(33.4%)
Sol Plaatje	568 128	179 299	31.6%	112 316	19.8%	99 483	17.5%	114 974	20.2%	506 071	89.1%	101 924	87.8%	12.8%
Stellenbosch	450 637	83 000	18.2%	95 400	21.0%	84 280	18.7%	85 565	19.0%	348 245	77.3%	75 636	78.7%	13.1%
Steve Tshwete	485 408	110 765	22.8%	101 156	20.8%	103 087	21.2%	102 647	21.1%	417 656	86.0%	89 017	84.1%	15.3%
Tlokwe	478 722	141 338	29.5%	96 041	20.1%	90 724	19.0%	107 824	22.5%	435 927	91.1%	90 760	88.4%	18.8%
uMhlatuze	1 147 445	331 656	27.4%	265 918	21.9%	322 762	28.1%	280 412	24.4%	1 200 747	104.6%	277 877	101.7%	0.9%
Total	14 477 492	3 974 370	25.2%	3 551 904	22.5%	3 313 368	22.9%	2 902 473	20.0%	13 742 114	94.9%	3 524 696	101.7%	(17.7%)

Source: National Treasury Local Government database

Secondary cities aggregated revenue and expenditure for waste water management as at 30 June 2016

	Adjusted Budget	First Quarter 2015/16		Second Quarter 2015/16		Third Quarter 2015/16		Fourth Quarter 2015/16		Year to date: 30 June 2016		Fourth Quarter 2014/15		Q4 of 2014/15 to Q4 of 2015/16
		Actual Revenue	1st Q as % of Main app	Actual Revenue	2nd Q as % of Main app	Actual Revenue	3rd Q as % of adj budget	Actual Revenue	4th Q as % of adj budget	Actual Revenue	Total Rev as % of adj budget	Actual Revenue	Total Rev as % of adj budget	
R thousands														
Waste water management revenue														
City Of Matlosana	148 984	24 345	15.0%	23 382	14.4%	43 514	29.2%	56 411	37.9%	147 652	99.1%	33 594	53.7%	67.9%
Drakenstein	93 537	76 354	81.6%	4 641	5.0%	8 590	9.2%	5 014	5.4%	94 599	101.1%	2 400	80.2%	108.9%
Emalahleni (Mp)	125 726	30 011	22.5%	32 854	24.7%	33 429	26.6%	27 988	22.3%	124 282	98.9%	33 374	101.7%	(16.1%)
Emfuleni	404 158	90 097	22.3%	(34 538)	(8.5%)	210 113	52.0%	83 666	20.7%	349 337	86.4%	11 821	112.6%	607.8%
George	111 543	36 322	34.6%	35 137	33.5%	20 620	18.5%	22 684	20.3%	114 763	102.9%	18 147	98.7%	25.0%
Govan Mbeki	117 723	22 505	24.9%	24 816	27.4%	21 358	18.1%	12 325	10.5%	81 004	68.8%	21 954	95.1%	(43.9%)
Madibeng	140 146	5 207	3.7%	8 018	5.7%	12 737	9.1%	4 591	3.3%	30 552	21.8%	6 900	19.7%	(33.5%)
Matjhabeng	120 882	33 664	27.8%	34 737	28.7%	34 383	28.4%	32 409	26.8%	135 193	111.8%	34 984	121.4%	(7.4%)
Mbombela	16 549	4 081	24.7%	4 251	25.7%	4 749	28.7%	3 281	19.8%	16 362	98.9%	4 939	97.3%	(33.6%)
Mogale City	173 901	48 261	28.6%	47 897	28.3%	44 192	25.4%	34 718	20.0%	175 068	100.7%	31 945	102.7%	8.7%
Msunduzi	148 037	35 650	24.1%	40 235	27.2%	40 522	27.4%	37 306	25.2%	153 714	103.8%	38 572	111.6%	(3.3%)
Newcastle	96 301	60 210	33.8%	13 051	7.3%	59 334	61.6%	23 645	24.6%	156 240	162.2%	52 866	112.0%	(55.3%)
Polokwane	55 326	13 434	24.3%	13 445	24.3%	14 173	25.6%	11 748	21.2%	52 800	95.4%	12 545	98.1%	(6.4%)
Rustenburg	248 939	71 616	28.1%	54 743	21.5%	40 075	16.1%	43 634	17.5%	210 068	84.4%	27 376	51.7%	59.4%
Sol Plaatje	72 991	18 199	24.7%	18 187	24.7%	18 215	25.0%	18 241	25.0%	72 841	99.8%	16 954	99.8%	7.6%
Stellenbosch	88 607	56 221	64.8%	17 617	20.3%	10 603	12.0%	5 533	6.2%	89 973	101.5%	16 840	98.8%	(67.1%)
Steve Tshwete	85 523	24 420	28.6%	23 047	26.9%	21 853	25.6%	17 619	20.6%	86 939	101.7%	16 334	101.2%	7.9%
Tlokwe	47 432	13 650	28.8%	14 011	29.5%	14 101	29.7%	13 835	29.2%	55 598	117.2%	12 769	101.6%	8.4%
uMhlatuze	189 631	45 768	23.8%	81 963	42.6%	44 896	23.7%	42 369	22.3%	214 996	113.4%	45 030	101.8%	(5.9%)
Total	2 485 936	710 016	27.8%	457 494	17.9%	697 455	28.1%	497 016	20.0%	2 361 981	95.0%	439 343	101.8%	13.1%
R thousands														
Waste water management expenditure														
City Of Matlosana	135 151	11 115	8.1%	42 560	30.9%	23 635	17.5%	20 448	15.1%	97 757	72.3%	12 801	28.5%	59.7%
Drakenstein	127 534	19 720	17.1%	26 506	22.9%	22 314	17.5%	25 023	19.6%	93 563	73.4%	35 995	72.9%	(30.5%)
Emalahleni (Mp)	-	11 334	9.2%	15 012	12.2%	18 048	-	17 541	-	61 934	-	12 764	53.4%	37.4%
Emfuleni	177 653	24 898	12.8%	35 283	18.2%	19 867	11.2%	24 684	13.9%	104 732	59.0%	82 642	117.5%	(70.1%)
George	87 374	12 592	14.3%	25 816	29.3%	19 039	21.8%	20 686	23.7%	78 133	89.4%	17 562	86.2%	17.8%
Govan Mbeki	91 246	10 990	12.6%	12 413	14.2%	17 471	19.1%	17 438	19.1%	58 312	63.9%	8 487	34.9%	105.5%
Madibeng	27 461	4 780	20.1%	7 017	29.5%	5 878	21.4%	7 458	27.2%	25 133	91.5%	4 854	112.4%	53.7%
Matjhabeng	89 147	11 738	14.3%	18 123	22.1%	12 382	13.9%	18 257	20.5%	60 500	67.9%	13 261	25.2%	37.7%
Mbombela	27 131	13 288	46.4%	13 678	47.8%	16 361	60.3%	11 383	42.0%	54 710	201.7%	26 728	94.8%	(57.4%)
Mogale City	116 334	19 421	17.1%	24 583	21.7%	23 599	20.3%	23 041	19.8%	90 643	77.9%	21 145	68.3%	9.0%
Msunduzi	223 509	45 225	24.9%	49 636	27.3%	45 503	20.4%	46 889	21.0%	187 253	83.8%	34 616	129.7%	35.5%
Newcastle	44 651	7 191	15.4%	4 365	9.3%	8 815	19.7%	7 992	17.9%	28 362	63.5%	8 318	45.3%	(3.9%)
Polokwane	90 450	11 313	13.1%	11 156	12.9%	17 358	19.2%	32 381	35.8%	72 207	79.8%	32 753	78.7%	(1.1%)
Rustenburg	276 509	28 875	12.8%	38 475	17.0%	33 599	12.2%	44 671	16.2%	145 619	52.7%	49 561	64.4%	(9.9%)
Sol Plaatje	61 750	12 267	21.4%	15 646	27.3%	12 397	20.1%	19 799	32.1%	60 110	97.3%	13 879	91.7%	42.7%
Stellenbosch	115 801	10 957	9.8%	33 658	30.1%	21 061	18.2%	30 974	26.7%	96 649	83.5%	24 412	73.4%	26.9%
Steve Tshwete	88 599	18 719	21.1%	19 821	22.4%	21 553	24.3%	22 370	25.2%	82 463	93.1%	18 000	86.3%	24.3%
Tlokwe	46 544	6 253	13.4%	21 287	45.7%	11 058	23.8%	13 382	28.8%	51 980	111.7%	12 468	86.5%	7.3%
uMhlatuze	163 507	34 251	21.1%	49 987	30.8%	50 465	30.9%	63 665	38.9%	198 368	121.3%	33 301	91.1%	91.2%
Total	1 990 349	314 926	15.7%	465 021	23.2%	400 402	20.1%	468 081	23.5%	1 648 430	82.8%	463 547	91.1%	1.0%

Source: National Treasury Local Government database

Secondary cities aggregated revenue and expenditure for waste management as at 30 June 2016

	Adjusted Budget	First Quarter 2015/16		Second Quarter 2015/16		Third Quarter 2015/16		Fourth Quarter 2015/16		Year to date: 30 June 2016		Fourth Quarter 2014/15		Q4 of 2014/15 to
		Actual Revenue	1st Q as % of Main app	Actual Revenue	2nd Q as % of Main app	Actual Revenue	3rd Q as % of adj budget	Actual Revenue	4th Q as % of adj budget	Actual Revenue	Total Rev as % of adj budget	Actual Revenue	Total Rev as % of adj budget	Q4 of 2015/16
R thousands														
Waste management revenue														
City Of Matlosana	219 753	33 062	15.1%	33 151	15.2%	33 567	15.3%	34 745	15.8%	134 525	61.2%	54 014	59.4%	(35.7%)
Drakenstein	38 093	11 724	9.0%	10 596	8.1%	11 022	28.9%	10 563	27.7%	43 904	115.3%	6 290	81.2%	67.9%
Emalahleni (Mp)	83 060	7 112	-	20 061	-	21 081	25.4%	20 903	25.2%	69 157	83.3%	21 458	99.2%	(2.6%)
Emfuleni	208 020	49 454	24.0%	49 929	24.3%	50 984	24.5%	51 252	24.6%	201 620	96.9%	67 462	113.3%	(24.0%)
George	77 925	26 578	36.4%	25 818	35.4%	13 652	17.5%	15 007	19.3%	81 054	104.0%	11 660	97.9%	28.7%
Gov an Mbeki	124 286	25 098	24.5%	24 656	24.1%	24 697	19.9%	16 687	13.4%	91 139	73.3%	23 135	90.8%	(27.9%)
Madibeng	123 772	8 209	6.6%	7 795	6.3%	8 129	6.6%	7 682	6.2%	31 815	25.7%	8 369	28.9%	(8.2%)
Matjhabeng	68 027	20 633	30.3%	21 232	31.2%	21 092	31.0%	19 719	29.0%	82 675	121.5%	21 671	133.6%	(9.0%)
Mbombela	91 883	23 011	25.0%	25 977	28.3%	18 491	20.1%	21 166	23.0%	88 646	96.5%	26 581	118.4%	(20.4%)
Mogale City	172 913	53 266	30.8%	48 697	28.2%	44 036	25.5%	26 390	15.3%	172 390	99.7%	25 782	98.8%	2.4%
Msunduzi	102 808	28 225	28.6%	28 415	28.8%	26 931	26.2%	22 563	21.9%	106 133	103.2%	25 808	105.5%	(12.6%)
New castle	78 018	26 250	24.2%	13 854	12.8%	40 139	51.4%	19 321	24.8%	99 564	127.6%	16 467	91.8%	17.3%
Polokwane	65 083	16 219	24.9%	16 280	25.0%	16 298	25.0%	15 882	24.4%	64 679	99.4%	14 880	98.7%	6.7%
Rustenburg	170 142	52 360	31.9%	27 369	16.7%	25 974	15.3%	27 204	16.0%	132 907	78.1%	24 401	96.3%	11.5%
Sol Plaatje	53 928	13 497	24.9%	13 494	24.9%	13 493	25.0%	13 513	25.1%	53 997	100.1%	12 675	101.3%	6.6%
Stellenbosch	58 418	42 757	76.0%	11 669	20.7%	1 132	1.9%	1 210	2.1%	56 769	97.2%	13 692	99.6%	(91.2%)
Steve Tshwete	99 131	28 610	28.9%	26 609	26.8%	27 524	27.8%	20 335	20.5%	103 078	104.0%	17 972	100.5%	13.2%
Tlokwe	36 049	10 170	28.2%	10 158	28.2%	10 182	28.2%	10 312	28.6%	40 822	113.2%	9 481	99.9%	8.8%
uMhlatuze	113 465	28 325	24.8%	(7 159)	(6.3%)	28 927	25.5%	34 795	30.7%	84 888	74.8%	25 672	101.0%	35.5%
Total	1 984 775	504 559	25.4%	408 602	20.6%	437 351	22.0%	389 249	19.6%	1 739 761	87.7%	427 469	101.0%	(8.9%)
R thousands														
Waste management expenditure														
City Of Matlosana	97 768	12 893	10.4%	15 273	12.3%	35 037	35.8%	26 368	27.0%	89 572	91.6%	12 812	37.9%	105.8%
Drakenstein	113 281	17 660	14.3%	30 899	25.0%	23 241	20.5%	27 100	23.9%	98 900	87.3%	93 843	91.2%	(71.1%)
Emalahleni (Mp)	-	6 308	-	16 985	-	15 915	-	17 566	-	56 774	-	15 841	80.3%	10.9%
Emfuleni	210 446	15 935	11.6%	22 345	16.2%	25 125	11.9%	51 126	24.3%	114 531	54.4%	27 863	71.9%	83.5%
George	61 832	10 221	18.7%	14 458	26.5%	14 812	24.0%	14 448	23.4%	53 939	87.2%	10 769	86.3%	34.2%
Gov an Mbeki	81 064	13 686	16.7%	14 858	18.1%	15 221	18.8%	11 009	13.6%	54 773	67.6%	14 590	64.4%	(24.5%)
Madibeng	62 387	13 575	19.5%	18 006	25.8%	18 001	28.9%	19 516	31.3%	69 098	110.8%	16 676	107.5%	17.0%
Matjhabeng	89 735	17 240	19.2%	17 444	19.4%	18 547	20.7%	23 030	25.7%	76 262	85.0%	18 947	62.7%	21.5%
Mbombela	165 460	34 718	22.9%	47 587	31.4%	50 193	30.3%	32 077	19.4%	164 575	99.5%	49 426	105.7%	(35.1%)
Mogale City	144 893	28 401	19.1%	32 150	21.6%	36 012	24.9%	40 045	27.6%	136 607	94.3%	37 610	87.4%	6.5%
Msunduzi	116 727	30 557	28.9%	31 620	29.9%	26 107	22.4%	38 139	32.7%	126 424	108.3%	28 290	89.4%	34.8%
New castle	87 281	17 296	17.4%	19 504	19.6%	24 125	27.6%	22 485	25.8%	83 409	95.6%	15 323	63.3%	46.7%
Polokwane	65 322	12 397	19.1%	16 563	25.5%	14 536	22.3%	15 233	23.3%	58 729	89.9%	13 957	89.7%	9.1%
Rustenburg	118 262	22 235	20.2%	22 266	20.2%	22 711	19.2%	29 215	24.7%	96 427	81.5%	29 855	105.4%	(2.1%)
Sol Plaatje	49 728	8 880	17.9%	11 204	22.5%	11 651	23.4%	13 956	28.1%	45 691	91.9%	12 074	94.6%	15.6%
Stellenbosch	68 964	6 251	10.1%	10 794	17.5%	11 935	17.3%	14 544	21.1%	43 525	63.1%	11 256	58.9%	29.2%
Steve Tshwete	92 873	21 242	22.9%	21 782	23.5%	21 912	23.6%	22 997	24.8%	87 933	94.7%	20 624	96.2%	11.5%
Tlokwe	53 147	10 511	19.8%	13 100	24.6%	10 330	19.4%	11 750	22.1%	45 691	86.0%	10 201	96.2%	15.2%
uMhlatuze	106 177	23 511	22.2%	16 857	16.0%	20 446	19.3%	26 845	25.3%	87 659	82.6%	24 213	97.8%	10.9%
Total	1 785 346	323 517	18.8%	393 694	22.8%	415 857	23.3%	457 450	25.6%	1 590 519	89.1%	464 167	97.8%	(1.4%)

Source: National Treasury Local Government database

9. Aggregated municipal debtors age analysis

Debtors Age Analysis as at 30 June 2016

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 083 001	9.3%	1 379 413	4.2%	1 211 580	3.7%	27 468 358	82.9%	33 142 352	29.2%	982 530	3.0%	3 437 297	10.4%
Trade and Other Receivables from Exchange Transactions - Electricity	5 460 392	35.1%	1 140 593	7.3%	715 353	4.6%	8 257 104	53.0%	15 573 442	13.7%	310 251	2.0%	1 208 091	7.8%
Receivables from Non-ex change Transactions - Property Rates	3 228 614	13.2%	931 819	3.8%	783 236	3.2%	19 569 515	79.8%	24 513 184	21.6%	828 810	3.4%	2 518 410	10.3%
Receivables from Exchange Transactions - Waste Water Management	1 208 630	10.4%	419 953	3.6%	411 968	3.6%	9 558 738	82.4%	11 599 288	10.2%	323 530	2.8%	914 088	7.9%
Receivables from Exchange Transactions - Waste Management	717 164	8.0%	306 272	3.4%	336 128	3.8%	7 553 075	84.7%	8 912 638	7.8%	339 985	3.8%	584 480	6.6%
Receivables from Exchange Transactions - Property Rental Debtors	79 218	4.2%	30 814	1.6%	29 612	1.6%	1 762 455	92.7%	1 902 099	1.7%	10 055	0.5%	167 666	8.8%
Interest on Arrear Debtor Accounts	237 397	2.1%	361 927	3.2%	431 194	3.8%	10 383 737	91.0%	11 414 255	10.1%	487 528	4.3%	831 681	7.3%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	2	100.0%	2	0.0%	45	2789.9%	-	-
Other	168 416	2.6%	137 715	2.1%	136 349	2.1%	6 040 572	93.2%	6 483 052	5.7%	807 088	12.4%	529 518	8.2%
Total	14 182 832	218.8%	4 708 506	72.6%	4 055 420	62.6%	90 593 554	1397.4%	113 540 312	100.0%	4 089 821	3.6%	10 191 231	9.0%
Debtors Age Analysis By Customer Group														
Organs of State	679 037	11.2%	328 361	5.4%	270 216	4.4%	4 803 362	79.0%	6 080 975	5.4%	3 330	0.1%	384 491	6.3%
Commercial	6 201 592	24.0%	1 352 988	5.2%	1 037 030	4.0%	17 227 760	66.7%	25 819 370	22.7%	415 942	1.6%	1 537 342	6.0%
Households	6 797 409	9.2%	2 828 462	3.8%	2 338 232	3.2%	62 063 303	83.8%	74 027 406	65.2%	3 005 308	4.1%	7 642 274	10.3%
Other	504 794	6.6%	198 694	2.6%	409 943	5.4%	6 499 129	85.4%	7 612 560	6.7%	665 241	8.7%	627 123	8.2%
Total	14 182 832	186.3%	4 708 506	61.9%	4 055 420	53.3%	90 593 554	1190.1%	113 540 312	100.0%	4 089 821	3.6%	10 191 231	9.0%
Per Province														
Eastern Cape	1 070 703	12.8%	395 754	4.7%	303 278	3.6%	6 588 701	78.8%	8 358 436	7.4%	278 107	3.3%	1 798 373	21.5%
Free State	793 514	6.9%	411 729	3.6%	852 509	7.4%	9 524 416	82.2%	11 582 167	10.2%	533 080	4.6%	2 666 926	23.0%
Gauteng	6 390 929	14.4%	1 683 708	3.8%	1 370 953	3.1%	34 789 839	78.6%	44 235 429	39.0%	2 989 764	6.8%	1 036 328	2.3%
Kwazulu-Natal	1 719 216	12.8%	730 204	5.4%	515 470	3.8%	10 492 711	78.0%	13 457 601	11.9%	93 970	0.7%	3 488 660	25.9%
Limpopo	349 204	8.2%	171 442	4.0%	139 612	3.3%	3 620 454	84.6%	4 280 712	3.8%	-	-	11 040	0.3%
Mpumalanga	502 687	6.3%	324 820	4.1%	213 615	2.7%	6 934 425	86.9%	7 975 548	7.0%	-	-	177 199	2.2%
North West	768 653	7.8%	395 939	4.0%	268 558	2.7%	8 390 036	85.4%	9 823 186	8.7%	62	0.0%	-	-
Northern Cape	246 122	5.7%	169 471	3.9%	127 039	2.9%	3 774 803	87.4%	4 317 435	3.8%	-	-	775 733	18.0%
Western Cape	2 341 804	24.6%	425 439	4.5%	264 387	2.8%	6 478 169	68.1%	9 509 799	8.4%	194 837	2.0%	236 972	2.5%
Total	14 182 832	149.1%	4 708 506	49.5%	4 055 420	42.6%	90 593 554	952.6%	113 540 312	100.0%	4 089 821	3.6%	10 191 231	9.0%

Source: National Treasury Local Government database

10. Debtors' age analysis for the metros

Metros Debtors Age Analysis as at 30 June 2016

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
4th Quarter Ended 30 June 2016														
Buffalo City	278 029	16.6%	78 531	4.7%	48 485	2.9%	1 271 844	75.8%	1 676 889	3.0%	-	-	-	-
Cape Town	1 682 198	23.1%	327 786	4.5%	201 958	2.8%	5 077 601	69.7%	7 289 543	12.8%	-	-	-	-
Ekurhuleni Metro	1 578 974	13.5%	482 681	4.1%	370 406	3.2%	9 222 833	79.1%	11 654 894	20.5%	2 526 123	21.7%	-	-
eThekwini	866 336	14.7%	386 329	6.6%	230 354	3.9%	4 410 793	74.8%	5 893 812	10.4%	85 847	1.5%	2 710 563	46.0%
City Of														
Johannesburg	2 526 266	15.7%	674 979	4.2%	584 414	3.6%	12 316 128	76.5%	16 101 787	28.4%	-	-	-	-
Mangaung	334 343	9.6%	143 895	4.1%	124 696	3.6%	2 875 775	82.7%	3 478 709	6.1%	196 397	5.6%	2 194 987	63.1%
Nelson Mandela														
Bay	554 710	18.3%	175 800	5.8%	145 385	4.8%	2 160 015	71.1%	3 035 910	5.3%	270 942	8.9%	1 798 373	59.2%
City Of Tshwane	1 526 901	20.0%	186 001	2.4%	148 350	1.9%	5 755 599	75.6%	7 616 851	13.4%	463 641	6.1%	-	-
Total	9 347 757	122.7%	2 456 004	32.2%	1 854 047	24.3%	43 090 588	565.7%	56 748 395	100.0%	3 542 949	6.2%	6 703 923	11.8%
4th Quarter Ended 30 June 2015														
Buffalo City	213 751	16.8%	69 937	5.5%	46 182	3.6%	941 300	74.0%	1 271 170	2.2%	-	-	-	-
Cape Town	1 399 666	23.1%	217 487	3.6%	169 145	2.8%	4 269 250	70.5%	6 055 547	10.3%	-	-	-	-
Ekurhuleni Metro	1 449 662	12.0%	453 990	3.8%	360 446	3.0%	9 811 683	81.3%	12 075 781	20.6%	-	-	-	-
eThekwini	760 750	12.8%	270 610	4.5%	177 565	3.0%	4 743 317	79.7%	5 952 242	10.2%	(1 586)	(0.0%)	2 739 222	46.0%
City Of														
Johannesburg	2 646 842	13.1%	780 199	3.9%	648 859	3.2%	16 132 012	79.8%	20 207 912	34.5%	-	-	-	-
Mangaung	328 565	9.3%	149 574	4.2%	179 092	5.1%	2 862 397	81.3%	3 519 629	6.0%	-	-	1 940 717	55.1%
Nelson Mandela														
Bay	433 750	16.5%	161 630	6.2%	113 165	4.3%	1 916 842	73.0%	2 625 387	4.5%	283 506	10.8%	1 610 798	61.4%
City Of Tshwane	1 422 970	20.8%	203 354	3.0%	183 907	2.7%	5 027 364	73.5%	6 837 596	11.7%	550 426	8.0%	-	-
Total	8 655 957	126.6%	2 306 781	33.7%	1 878 361	27.5%	45 704 165	668.4%	58 545 265	100.0%	832 346	1.4%	6 290 737	10.7%
Movement between 30 June 2015 and 30 June 2016														
Buffalo City	64 277		8 595		2 303		330 544		405 719					
Cape Town	282 532		110 299		32 813		808 352		1 233 995					
Ekurhuleni Metro	129 312		28 691		9 960		(588 850)		(420 887)					
eThekwini	105 586		115 719		52 789		(332 524)		(58 430)					
City Of														
Johannesburg	(120 576)		(105 220)		(64 444)		(3 815 884)		(4 106 125)					
Mangaung	5 778		(5 679)		(54 397)		13 378		(40 920)					
Nelson Mandela														
Bay	120 959		14 171		32 219		243 174		410 523					
City Of Tshwane	103 931		(17 353)		(35 558)		728 234		779 255					
Total	691 800		149 222		(24 314)		(2 613 578)		(1 796 870)					
Growth rate 30 June 2015 to 30 June 2016														
Buffalo City	30.1%		12.3%		5.0%		35.1%		31.9%					
Cape Town	20.2%		50.7%		19.4%		18.9%		20.4%					
Ekurhuleni Metro	8.9%		6.3%		2.8%		(6.0%)		(3.5%)					
eThekwini	13.9%		42.8%		29.7%		(7.0%)		(1.0%)					
City Of														
Johannesburg	(4.6%)		(13.5%)		(9.9%)		(23.7%)		(20.3%)					
Mangaung	1.8%		(3.8%)		(30.4%)		0.5%		(1.2%)					
Nelson Mandela														
Bay	27.9%		8.8%		28.5%		12.7%		15.6%					
City Of Tshwane	7.3%		(8.5%)		(19.3%)		14.5%		11.4%					
Total	8.0%		6.5%		(1.3%)		(5.7%)		(3.1%)					

Source: National Treasury Local Government database

Metros Debtors Age Analysis By Customer Group as at 30 June 2016

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	307 148	18.4%	116 680	7.0%	104 782	6.3%	1 140 621	68.3%	1 669 230	2.9%	3 087	0.2%	96 095	5.8%
Commercial	4 469 074	25.3%	818 185	4.6%	697 874	3.9%	11 688 930	66.1%	17 674 063	31.1%	413 883	2.3%	1 141 344	6.5%
Households	4 407 494	12.4%	1 514 172	4.3%	1 021 892	2.9%	28 635 637	80.5%	35 579 194	62.7%	2 824 631	7.9%	5 393 519	15.2%
Other	164 041	9.0%	6 967	0.4%	29 499	1.6%	1 625 400	89.0%	1 825 907	3.2%	301 349	16.5%	72 965	4.0%
Total	9 347 757	512.0%	2 456 004	134.5%	1 854 047	101.5%	43 090 588	2360.0%	56 748 395	100.0%	3 542 949	6.2%	6 703 923	11.8%

Source: National Treasury Local Government database

11. Debtors' age analysis for secondary cities

Secondary cities Debtors Age Analysis as at 30 June 2016

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
City Of Matlosana	149 427	8.2%	76 527	4.2%	55 335	3.1%	1 531 094	84.5%	1 812 383	7.6%	-	-	-	-
Drakenstein	93 058	33.3%	14 427	5.2%	10 207	3.7%	161 837	57.9%	279 529	1.2%	-	-	-	-
Emalahleni (Mp)	94 141	4.6%	74 000	3.6%	57 574	2.8%	1 823 460	89.0%	2 049 175	8.6%	-	-	-	-
Emfuleni	274 155	5.2%	131 432	2.5%	111 374	2.1%	4 722 571	90.1%	5 239 531	21.9%	-	-	-	-
George	68 649	37.2%	7 237	3.9%	6 369	3.5%	102 205	55.4%	184 460	0.8%	31 029	16.8%	-	-
Govan Mbeki	34 778	4.0%	25 122	2.9%	24 170	2.8%	780 051	90.3%	864 121	3.6%	-	-	-	-
Madibeng	99 093	7.8%	57 416	4.5%	48 453	3.8%	1 060 210	83.8%	1 265 172	5.3%	-	-	-	-
Majhabeng	132 691	6.5%	77 906	3.8%	55 707	2.7%	1 761 244	86.9%	2 027 548	8.5%	-	-	-	-
Mbombela	69 992	27.6%	1 434	0.6%	18 047	7.1%	164 298	64.7%	253 771	1.1%	-	-	-	-
Mogale City	289 032	28.2%	18 242	1.8%	14 874	1.4%	704 091	68.6%	1 026 240	4.3%	-	-	-	-
Msunduzi	305 263	15.2%	143 556	7.2%	69 982	3.5%	1 486 426	74.1%	2 005 226	8.4%	-	-	726 362	36.2%
New castle	66 670	7.5%	36 051	4.0%	22 431	2.5%	765 109	85.9%	890 261	3.7%	-	-	-	-
Polokwane	147 302	18.9%	36 220	4.6%	30 979	4.0%	566 658	72.5%	781 160	3.3%	-	-	-	-
Rustenburg	259 400	9.0%	164 416	5.7%	63 956	2.2%	2 404 553	83.1%	2 892 326	12.1%	-	-	-	-
Sol Plaatje	86 331	5.5%	72 296	4.6%	42 135	2.7%	1 355 848	87.1%	1 556 609	6.5%	-	-	648 585	41.7%
Stellenbosch	58 129	32.4%	5 854	3.3%	3 246	1.8%	112 017	62.5%	179 246	0.7%	-	-	-	-
Steve Tshwete	55 619	52.4%	6 682	6.3%	6 981	6.6%	36 857	34.7%	106 139	0.4%	-	-	-	-
Tlokwe	64 549	43.6%	5 513	3.7%	4 437	3.0%	73 441	49.6%	147 939	0.6%	-	-	-	-
uMhlatuze	234 608	58.4%	12 459	3.1%	7 964	2.0%	146 635	36.5%	401 666	1.7%	-	-	-	-
Total	2 582 888	643.0%	966 789	240.7%	654 220	162.9%	19 758 606	4919.2%	23 962 503	100.0%	31 029	0.1%	1 374 947	5.7%

Source: National Treasury Local Government database

Secondary cities Debtors Age Analysis By Customer Group as at 30 June 2016

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	134 633	10.6%	91 057	7.1%	44 481	3.5%	1 005 307	78.8%	1 275 477	5.3%	-	-	231 899	18.2%
Commercial	1 104 127	30.2%	292 848	8.0%	133 662	3.7%	2 126 896	58.2%	3 657 532	15.3%	935	0.0%	174 702	4.8%
Households	1 258 025	7.1%	548 271	3.1%	452 625	2.6%	15 476 394	87.3%	17 735 315	74.0%	30 095	0.2%	875 119	4.9%
Other	86 104	6.7%	34 614	2.7%	23 453	1.8%	1 150 009	88.9%	1 294 179	5.4%	-	-	93 227	7.2%
Total	2 582 888	10.8%	966 789	4.0%	654 220	2.7%	19 758 606	82.5%	23 962 503	100.0%	31 029	0.1%	1 374 947	5.7%

Source: National Treasury Local Government database

12. Collection rates

National collection rate as at 30 June 2016

	Main appropriation	Adjusted Budget	First Quarter 2015/16 Actual	Second Quarter 2015/16 Actual	Third Quarter 2015/16 Actual	Fourth Quarter 2015/16 Actual	Year to date: 30 June 2016 Actual
R thousands							
Collection Rate	91.8%	92.0%	83.8%	98.9%	90.9%	89.7%	90.6%
Property rates	92.5%	93.7%	83.9%	103.9%	98.8%	96.4%	95.1%
Service charges - Total	92.3%	92.2%	84.2%	98.8%	89.7%	88.1%	90.0%
Service charges - electricity revenue	94.6%	95.1%	84.3%	108.5%	93.7%	91.2%	93.9%
Service charges - water revenue	87.2%	86.4%	90.1%	92.5%	90.1%	88.9%	90.4%
Service charges - sanitation revenue	90.5%	86.8%	53.7%	63.2%	59.0%	60.9%	59.0%
Service charges - refuse revenue	85.9%	86.1%	86.3%	84.5%	79.6%	76.8%	81.9%
Service charges - other	103.0%	102.2%	165.6%	28.4%	155.3%	147.0%	131.5%
Interest earned - outstanding debtors	58.7%	62.0%	67.2%	44.1%	51.0%	71.9%	58.6%

Source: National Treasury Local Government database

Metros collection rate as at 30 June 2016

	Main appropriation	Adjusted Budget	First Quarter 2015/16 Actual	Second Quarter 2015/16 Actual	Third Quarter 2015/16 Actual	Fourth Quarter 2015/16 Actual	Year to date: 30 June 2016 Actual
R thousands							
Collection Rate	94.1%	94.5%	90.3%	102.8%	93.4%	89.4%	93.9%
Property rates	95.0%	96.4%	103.1%	102.1%	97.9%	95.0%	99.5%
Service charges - Total	94.2%	94.3%	86.4%	104.2%	92.7%	87.2%	92.4%
Service charges - electricity revenue	95.8%	97.5%	83.5%	115.7%	94.8%	88.7%	95.0%
Service charges - water revenue	91.1%	88.7%	102.2%	101.9%	98.5%	94.8%	99.3%
Service charges - sanitation revenue	91.6%	85.1%	52.0%	58.3%	60.4%	53.6%	56.1%
Service charges - refuse revenue	86.6%	87.9%	103.5%	92.2%	86.4%	81.0%	90.8%
Service charges - other	112.1%	109.4%	180.3%	(59.2%)	148.7%	145.1%	105.3%
Interest earned - outstanding debtors	62.5%	63.9%	97.6%	43.3%	58.2%	100.0%	73.6%

Source: National Treasury Local Government database

Secondary cities collection rate as at 30 June 2016

	Main appropriation	Adjusted Budget	First Quarter 2015/16 Actual	Second Quarter 2015/16 Actual	Third Quarter 2015/16 Actual	Fourth Quarter 2015/16 Actual	Year to date: 30 June 2016 Actual
R thousands							
Collection Rate	89.0%	87.2%	77.5%	94.4%	86.6%	97.8%	88.4%
Property rates	90.5%	86.6%	76.4%	122.6%	111.4%	116.9%	103.5%
Service charges - Total	89.7%	88.0%	78.7%	89.2%	81.9%	94.7%	85.7%
Service charges - electricity revenue	92.0%	89.3%	82.5%	92.1%	89.2%	96.5%	89.8%
Service charges - water revenue	84.8%	83.3%	63.5%	68.5%	65.8%	82.8%	70.0%
Service charges - sanitation revenue	85.3%	86.2%	56.0%	89.0%	48.9%	86.1%	66.2%
Service charges - refuse revenue	88.4%	83.6%	69.0%	69.9%	62.5%	79.0%	70.0%
Service charges - other	63.1%	223.7%	155.9%	11166.2%	3949.3%	(67770.8%)	396.0%
Interest earned - outstanding debtors	52.7%	66.4%	50.3%	54.2%	58.8%	60.4%	56.1%

Source: National Treasury Local Government database

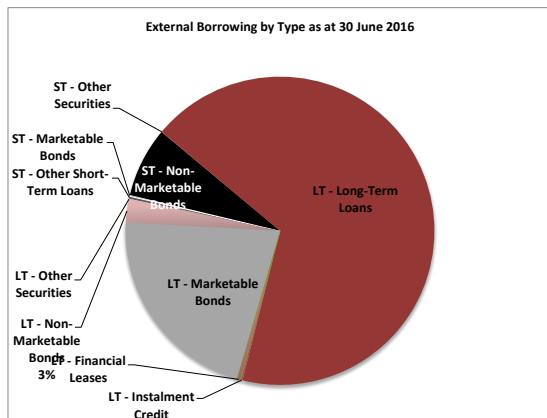
13. Aggregated municipal creditors age analysis

Creditors Age Analysis as at 4th Quarter Ended 30 June 2016

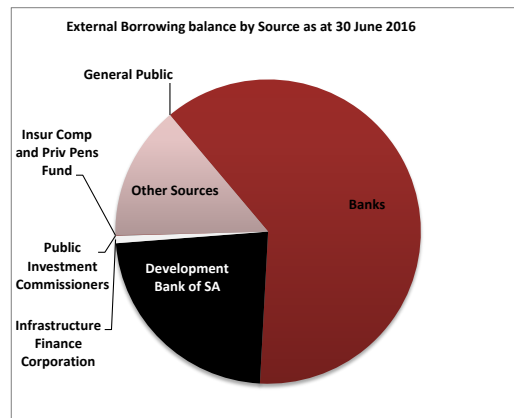
R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Bulk Electricity	7 364 581	54.6%	488 322	3.6%	436 556	3.2%	5 207 048	38.6%	13 496 507	34.7%
Bulk Water	1 351 752	28.1%	233 923	4.9%	93 546	1.9%	3 134 174	65.1%	4 813 394	12.4%
PAYE deductions	306 095	88.0%	6 028	1.7%	2 668	0.8%	33 065	9.5%	347 856	0.9%
VAT (output less input)	(29 160)	48.7%	1 394	(2.3%)	(5 669)	9.5%	(26 399)	44.1%	(59 834)	(0.2%)
Pensions / Retirement	320 677	79.4%	4 468	1.1%	4 300	1.1%	74 285	18.4%	403 729	1.0%
Loan repayments	1 824 668	62.9%	46 978	1.6%	213 827	7.4%	814 104	28.1%	2 899 577	7.5%
Trade Creditors	8 167 756	78.6%	414 215	4.0%	219 338	2.1%	1 585 820	15.3%	10 387 130	26.7%
Auditor-General	15 804	6.8%	9 051	3.9%	7 548	3.2%	200 415	86.1%	232 818	0.6%
Other	5 175 666	81.0%	229 937	3.6%	117 783	1.8%	869 204	13.6%	6 392 589	16.4%
Total	24 497 838	63.0%	1 434 316	3.7%	1 089 895	2.8%	11 891 716	30.6%	38 913 765	100.0%
Per Province										
Eastern Cape	1 027 834	63.6%	130 870	8.1%	63 783	3.9%	392 844	24.3%	1 615 332	4.2%
Free State	1 204 174	18.1%	295 266	4.4%	247 115	3.7%	4 891 607	73.7%	6 638 162	17.1%
Gauteng	16 135 713	93.6%	251 535	1.5%	113 212	0.7%	739 838	4.3%	17 240 299	44.3%
Kwazulu-Natal	3 201 860	67.1%	249 533	5.2%	270 251	5.7%	1 047 641	22.0%	4 769 285	12.3%
Limpopo	483 632	43.5%	47 312	4.3%	43 552	3.9%	537 361	48.3%	1 111 857	2.9%
Mpumalanga	767 457	21.7%	200 922	5.7%	112 184	3.2%	2 454 383	69.4%	3 534 947	9.1%
North West	349 964	18.3%	215 925	11.3%	199 764	10.4%	1 150 432	60.0%	1 916 084	4.9%
Northern Cape	247 527	26.7%	24 323	2.6%	35 536	3.8%	620 689	66.9%	928 075	2.4%
Western Cape	1 079 675	93.1%	18 629	1.6%	4 499	0.4%	56 921	4.9%	1 159 725	3.0%
Total	24 497 838	63.0%	1 434 316	3.7%	1 089 895	2.8%	11 891 716	30.6%	38 913 765	100.0%

Source: National Treasury Local Government database

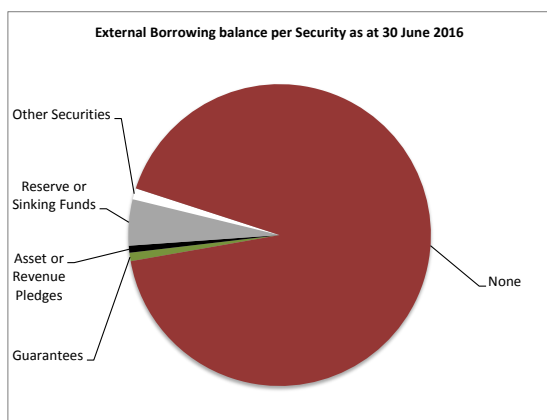
14. Borrowing instruments



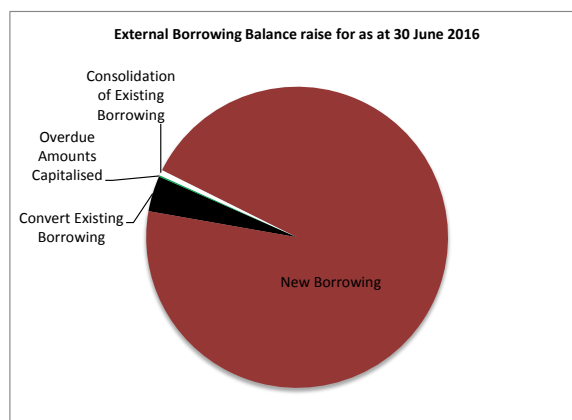
Type	Balance (R'000)
ST - Bank Overdraft	
ST - Other Short-Term Loans	159 236
ST - Marketable Bonds	81 630
ST - Non-Marketable Bonds	4 410 333
ST - Other Securities	29 942
LT - Long-Term Loans	40 678 692
LT - Instalment Credit	107 552
LT - Financial Leases	253 935
LT - Marketable Bonds	12 815 668
LT - Non-Marketable Bonds	1 440 000
LT - Other Securities	43 511
TOTAL	60 020 499



Source	Balance (R'000)
General Public	844
Banks	37 191 421
Development Bank of SA	13 757 003
Infrastructure Finance Corporation	472 887
Public Investment Commissioners	16 387
Insur Comp and Priv Pens Fund	31 684
Municipal Pension Funds	
Other Public Pension Funds	
Unit Trusts	
Internal Funds	
Other Sources	8 550 273
TOTAL	60 020 499

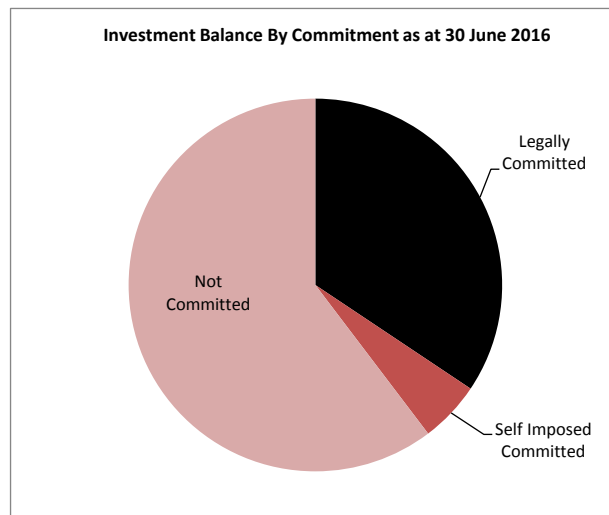
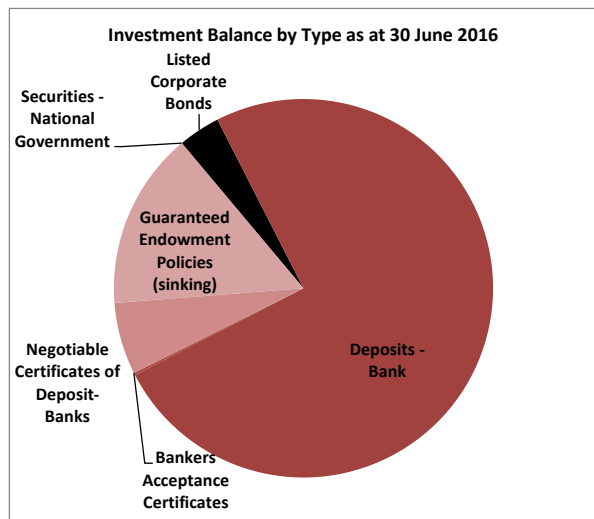


Security	Balance (R'000)
Guarantees	544 427
Asset or Revenue Pledges	447 732
Bond Insurance	
Reserve or Sinking Funds	2 967 346
Other Securities	714 907
None	55 346 087
TOTAL	60 020 499



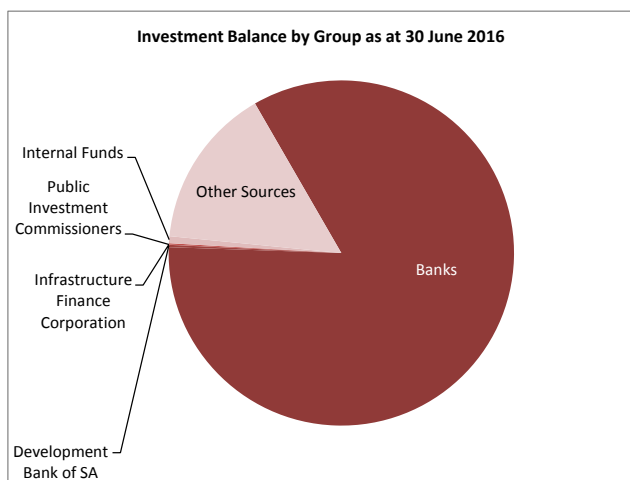
Raised For	Balance (R'000)
Convert Existing Borrowing	2 297 889
Overdue Amounts Capitalised	93 584
Consolidation of Existing Borrowing	363 046
New Borrowing	57 265 980
Bridging Finance	
TOTAL	60 020 499

15. Investment instruments



Type	Balance (R'000)
Securities - National Government	10 012
Listed Corporate Bonds	983 558
Deposits - Bank	20 590 968
Deposits-Public Investment Commissioners	53 702
Deposits-Corporation for Public Deposits	
Bankers Acceptance Certificates	6 595
Negotiable Certificates of Deposit-Banks	1 682 211
Guaranteed Endowment Policies (sinking)	4 157 938
Repurchase Agreements - Banks	
Municipal Bonds	711
TOTAL	27 485 695

Committed	Balance (R'000)
Legally Committed	9 451 238
Self Imposed Committed	1 456 451
Not Committed	16 578 006
Total	27 485 695



Group	Balance (R'000)
General Public	
Banks	23 052 404
Development Bank of SA	59 956
Infrastructure Finance Corporation	6 846
Public Investment Commissioners	205
Insur Comp and Priv Pens Fund	34 032
Municipal Pension Funds	
Other Public Pension Funds	
Unit Trusts	
Internal Funds	178 991
Other Sources	4 153 261
Other Sources	27 485 695

17. Summary of over and under spending for 2015/16

Over and under spending of total expenditure as at 30 June 2016

R thousands	Main appropriation	Adjusted Budget	Year to date: 30 June 2016	Total Expenditure as % of main appropriation	Total Expenditure as % of adjusted budget	(Over)	Under	(Over) as % of adjusted budget	Under as % of adjusted budget
Summary per Province									
Eastern Cape	37 208 609	36 345 960	31 303 986	84.1%	86.1%	(1 665 828)	6 707 801	(4.6%)	18.5%
Free State	20 023 856	19 081 111	15 714 338	78.5%	82.4%	(37 924)	3 404 698	(0.2%)	17.8%
Gauteng	130 333 496	132 111 973	125 369 246	96.2%	94.9%	(757 290)	7 500 017	(0.6%)	5.7%
Kwazulu-Natal	66 489 925	67 561 574	61 970 907	93.2%	91.7%	(638 589)	6 229 256	(0.9%)	9.2%
Limpopo	19 844 002	20 703 159	15 092 222	76.1%	72.9%	(186 746)	5 797 682	(0.9%)	28.0%
Mpumalanga	18 494 578	19 413 323	14 527 321	78.5%	74.8%	-	4 886 003	-	25.2%
North West	18 021 450	18 534 202	15 572 390	86.4%	84.0%	(72 309)	3 034 121	(0.4%)	16.4%
Northern Cape	7 582 919	7 638 909	5 962 832	78.6%	78.1%	(20 471)	1 696 548	(0.3%)	22.2%
Western Cape	55 513 235	57 200 436	50 339 180	90.7%	88.0%	-	6 861 255	-	12.0%
Total National	373 512 069	378 590 647	335 852 422	89.9%	88.7%	(3 379 156)	46 117 380	(0.9%)	12.2%
Net						42 738 224			

Source: National Treasury Local Government database

Analysis of over and under spending of expenditure for 2012/13 to 2015/16

R thousands	2012/13			2013/14			2014/15			2015/16		
	(Over)	Under	Nett	(Over)	Under	Nett	(Over)	Under	Nett	(Over)	Under	Nett
Total	(2 766 488)	37 965 557	35 199 069	(4 335 702)	38 126 933	33 791 231	(1 914 574)	43 483 621	41 569 047	(3 379 156)	46 117 380	42 738 224
Capital	(735 572)	13 419 785	12 684 213	(873 683)	14 808 133	13 934 450	(1 233 022)	13 709 253	12 476 230	(1 094 303)	14 357 868	13 263 565
Operating	(3 125 718)	25 640 574	22 514 856	(4 532 544)	24 389 325	19 856 781	(1 993 402)	31 086 219	29 092 817	(3 368 993)	32 843 653	29 474 659
Conditional grants	(456 744)	3 985 316	3 528 572	(822 953)	3 294 776	2 471 823	(927 913)	3 591 465	2 663 552	(594 471)	3 544 825	2 950 354

Source: National Treasury Local Government database

Percentage over and under spending of expenditure for 2012/13 to 2015/16

Percentage	2012/13	2013/14		2014/15		2015/16	
	Under	(Over)	Under	(Over)	Under	(Over)	Under
Total	13.2%	(1.4%)	12.1%	(.6%)	12.5%	(0.9%)	12.2%
Capital	24.7%	(1.4%)	23.9%	(1.9%)	20.9%	(1.6%)	21.1%
Operating	11.0%	(1.8%)	9.6%	(.7%)	11.0%	(1.1%)	10.6%
Conditional grants	17.4%	3.3%	13.1%	3.6%	14.1%	(2.1%)	12.8%

Source: National Treasury Local Government database

Over and under spending of conditional grants as at 30 June 2016 (Preliminary results)

R thousands	Adjusted allocation	Transfers	Year to date: 30 June 2016	Total Exp as % of Adj allocation	Total Exp as % of Transfers	(Over)	Under	(Over) as % of Transfers	Under as % of Transfers
Summary per Province									
Eastern Cape	4 405 663	4 365 663	4 097 201	93.0%	93.9%	(132 981)	401 443	(3.0%)	9.2%
Free State	1 096 213	1 085 213	906 579	82.7%	83.5%	(17 857)	196 491	(1.6%)	18.1%
Gauteng	3 491 203	3 483 775	3 081 891	88.3%	88.5%	(457)	402 341	(0.0%)	11.5%
Kwazulu-Natal	6 914 545	6 910 529	6 604 878	95.5%	95.6%	(135 975)	441 626	(2.0%)	6.4%
Limpopo	4 031 146	4 031 146	3 441 764	85.4%	85.4%	(151 860)	741 242	(3.8%)	18.4%
Mpumalanga	2 637 475	2 629 066	2 115 929	80.2%	80.5%	(9 243)	522 381	(0.4%)	19.9%
North West	2 452 459	2 452 459	2 192 471	89.4%	89.4%	(124 317)	384 305	(5.1%)	15.7%
Northern Cape	821 216	821 216	742 425	90.4%	90.4%	(19 020)	97 811	(2.3%)	11.9%
Western Cape	1 911 543	1 911 543	1 557 117	81.5%	81.5%	(2 760)	357 185	(0.1%)	18.7%
Total	27 761 463	27 690 610	24 740 256	89.1%	89.3%	(594 471)	3 544 825	(2.1%)	12.8%
Nett						2 950 354			

Source: National Treasury Local Government database

18. Over and under collection of revenue for 2015/16

Over and under collection of total revenue as at 30 June 2016 (Preliminary results)

R thousands	Main appropriation	Adjusted Budget	Year to date: 30 June 2016	Total Revenue as % of main appropriation	Total Revenue as % of adjusted budget	(Over)	Under	(Over) as % of adjusted budget	Under as % of adjusted budget
Summary per Province									
Eastern Cape	36 474 851	35 238 595	34 451 791	94.5%	97.8%	(3 218 012)	4 004 816	(9.1%)	11.4%
Free State	20 116 757	18 740 537	16 441 615	81.7%	87.7%	(199 380)	2 498 301	(1.1%)	13.3%
Gauteng	131 342 817	132 364 738	124 504 024	94.8%	94.1%	(141 898)	8 002 612	(0.1%)	6.0%
Kwazulu-Natal	65 942 332	66 355 404	63 075 591	95.7%	95.1%	(919 999)	4 199 812	(1.4%)	6.3%
Limpopo	19 818 503	20 233 379	16 639 254	84.0%	82.2%	(745 636)	4 339 761	(3.7%)	21.4%
Mpumalanga	17 844 631	18 546 248	16 088 128	90.2%	86.7%	(148 762)	2 606 882	(0.8%)	14.1%
North West	17 123 374	17 640 756	15 955 643	93.2%	90.4%	(159 787)	1 844 900	(0.9%)	10.5%
Northern Cape	7 607 286	7 368 638	6 622 876	87.1%	89.9%	(115 340)	861 101	(1.6%)	11.7%
Western Cape	54 855 728	56 620 343	53 114 356	96.8%	93.8%	(101 548)	3 607 535	(0.2%)	6.4%
Total National	371 126 280	373 108 637	346 893 279	93.5%	93.0%	(5 750 362)	31 965 720	(1.5%)	8.6%
					Net		26 215 357		

Source: National Treasury Local Government Database

Over and under collection of capital revenue as at 30 June 2016 (Preliminary results)

R thousands	Main appropriation	Adjusted Budget	Year to date: 30 June 2016	Total Revenue as % of main	Total Revenue as % of adjusted	(Over)	Under	(Over) as % of adjusted budget	Under as % of adjusted budget
Summary per Province									
Eastern Cape	8 365 650	7 943 721	6 328 330	75.6%	79.7%	(501 627)	2 117 019	(6.3%)	26.7%
Free State	3 475 607	3 229 995	2 536 024	73.0%	78.5%	(71 181)	765 153	(2.2%)	23.7%
Gauteng	19 471 356	19 244 070	17 251 961	88.6%	89.6%	(31 801)	2 023 910	(0.2%)	10.5%
Kwazulu-Natal	13 943 250	14 128 939	11 777 625	84.5%	83.4%	(262 255)	2 613 570	(1.9%)	18.5%
Limpopo	5 713 800	6 264 595	3 892 329	68.1%	62.1%	(2 729)	2 374 994	(0.0%)	37.9%
Mpumalanga	3 054 631	3 654 138	2 426 017	79.4%	66.4%	(46 655)	1 274 776	(1.3%)	34.9%
North West	3 116 767	3 381 511	2 457 985	78.9%	72.7%	(124 430)	1 047 955	(3.7%)	31.0%
Northern Cape	1 288 638	1 140 663	846 001	65.7%	74.2%	(33 264)	327 925	(2.9%)	28.7%
Western Cape	8 442 520	8 929 917	7 165 319	84.9%	80.2%	(51 061)	1 815 658	(0.6%)	20.3%
Total National	66 872 219	67 917 549	54 681 591	81.8%	80.5%	(1 125 004)	14 360 961	(1.7%)	21.1%
					Net		13 235 958		

Source: National Treasury Local Government Database

Over and under collection of operating revenue as at 30 June 2016 (Preliminary results)

R thousands	Main appropriation	Adjusted Budget	Year to date: 30 June 2016	Total Revenue as % of main	Total Revenue as % of adjusted	(Over)	Under	(Over) as % of adjusted budget	Under as % of adjusted budget
Summary per Province									
Eastern Cape	28 109 201	27 294 873	28 123 461	100.1%	103.0%	(3 135 315)	2 306 727	(11.5%)	8.5%
Free State	16 641 150	15 510 541	13 905 592	83.6%	89.7%	(267 263)	1 872 213	(1.7%)	12.1%
Gauteng	111 871 461	113 120 668	107 252 063	95.9%	94.8%	(118 066)	5 986 671	(0.1%)	5.3%
Kwazulu-Natal	51 999 081	52 226 464	51 297 967	98.7%	98.2%	(1 020 305)	1 948 802	(2.0%)	3.7%
Limpopo	14 104 704	13 968 784	12 746 925	90.4%	91.3%	(859 289)	2 081 148	(6.2%)	14.9%
Mpumalanga	14 790 000	14 892 110	13 662 110	92.4%	91.7%	(213 886)	1 443 886	(1.4%)	9.7%
North West	14 006 607	14 259 246	13 497 658	96.4%	94.7%	(395 031)	1 156 619	(2.8%)	8.1%
Northern Cape	6 318 648	6 227 975	5 776 875	91.4%	92.8%	(129 280)	580 380	(2.1%)	9.3%
Western Cape	46 413 208	47 690 426	45 949 037	99.0%	96.3%	(83 843)	1 825 232	(0.2%)	3.8%
Total National	304 254 061	305 191 088	292 211 688	96.0%	95.7%	(6 222 278)	19 201 677	(2.0%)	6.3%
					Net		12 979 400		

Source: National Treasury Local Government Database