



**national treasury**

Department:  
National Treasury  
REPUBLIC OF SOUTH AFRICA

## **MEDIA RELEASE**

### **Local Government Revenue and Expenditure: Fourth Quarter Local Government Section 71 Report (Preliminary results) For the period: 1 July 2016 – 30 June 2017**

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National Treasury has today released local government's revenue and expenditure for the fourth quarter of the 2016/17 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 2017.

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. As at 30 June 2017, municipalities on aggregate spent 87.2 per cent, or R348.6 billion, of the total adjusted budget of R400 billion. In respect of revenue, aggregated billing and other revenue amounts to 91.2 per cent, or R359.4 billion, of the total adjusted revenue budget of R394.1 billion.
2. In the period under review, capital expenditure amounted to R54.4 billion, or 79 per cent, of the adjusted capital budget of R68.8 billion.
3. Of the adjusted operating expenditure budget, amounting to R331.1 billion; R294.2 billion (88.9 per cent) was spent by 30 June 2017.
4. Municipalities have adjusted the budget for salaries and wages expenditure to R92.5 billion for the 2016/17 municipal financial year. This represents 27.9 per cent of their total operational expenditure budget of R331.1 billion. At 30 June 2017, spending is R87.6 billion, or 94.7 per cent.
5. Aggregated year-to-date expenditure reported by metropolitan municipalities amounts to R212.8 billion, or 91.9 per cent of the adjusted expenditure budget of R233 billion. The aggregated adjusted capital budget for metros in the 2016/17 financial year was R36.1 billion of which they have spent 83.9 per cent or R30.3 billion.

6. When billed revenue is measured against their adjusted budgets, the performance of Metros shows surpluses across two of the four core services for the fourth quarter of 2016/17. This does not take into account the collection rate:
  - Water revenue billed was R24.471 billion, against expenditure of R24.514 billion;
  - Electricity revenue billed was R71.425 billion, against expenditure of R65.166 billion;
  - The revenue billed for waste water management was R10.207 billion, against expenditure of R6.881 billion, and
  - Levies for waste management billed were R7.814 billion, against expenditure of R8.953 billion.
7. As at 30 June 2017, aggregated revenue for secondary cities is 89.7 per cent, or R49.3 billion, of their total adjusted expenditure budget of R54.9 billion for the 2016/17 financial year. Year-to-date the spending level for the secondary cities is on average 84.4 per cent or R47.4 billion. Capital spending levels are on average of 74.1 per cent of the adjusted capital budget.
8. The performance against the adjusted budget for the four core services for the secondary cities, for the fourth quarter of 2016/17, also shows surpluses against billed revenue, without taking into account the collection rate:
  - Water revenue billed was R6 billion against expenditure of R5.1 billion;
  - Electricity revenue billed was R17.9 billion against expenditure of R15.1 billion;
  - The revenue billed for waste water management was R2.7 billion against expenditure of R1.9 billion; and
  - Levies for waste management billed were R1.9 billion against expenditure of R1.5 billion.
9. Waste management continues to perform lower for both metros and secondary cities when compared to other core services.
10. Aggregate municipal consumer debts amounted to R128.4 billion (compared to R128.3 billion reported in the third quarter) as at 30 June 2017. A total amount of R1.7 billion has been written off as bad debt. Government accounts for 5.8 per cent or R7.4 billion. The largest component relates to households which accounts for 64.8 per cent or R83.1 billion (67.1 per cent or R86 billion in the third quarter).
11. It needs to be acknowledged that not all the outstanding debt of R128.4 billion is realistically collectable as these amounts are inclusive of debt older than 90 days (historic debt that has accumulated over an extended period), interest on arrears and other recoveries.
12. If consumer debt is limited to below 90 days, then the actual realistically collectable amount is estimated at **R24.9 billion**.
13. Metropolitan municipalities are owed R64.9 billion (R65.7 billion reported in the third quarter) in outstanding debt as at 30 June 2017. The biggest contributors are the City of Johannesburg (26.3 per cent) and Ekurhuleni Metro (20.5 per cent).
14. Households in metropolitan areas are reported to account for R40.6 billion or 62.5 per cent of outstanding debt to metros, followed by businesses which account for R18.3 billion or 28.2 per cent. Debt owed by government agencies is approximately R2.1 billion or 3.3 per cent of the total outstanding debt owed to metros.
15. Secondary cities are owed R27.2 billion (R26.4 billion reported in the third quarter of 2016/17) in outstanding consumer debt. The majority of debt is owed by households and amounts to R20.6 billion or 75.7 per cent. Out of the total debt of R27.2 billion, R22.5 billion or 83 per cent has been outstanding for more than 90 days. An amount of R20.4 million has

been written off by George, R13.9 million at uMhlathuze and R15.9 million at Newcastle during the fourth quarter.

16. Municipalities owed their creditors R43.8 billion as at 30 June 2017, an overall increase of R9.8 billion when compared to the R34 billion reported in the third quarter of 2016/17.
17. Free State has the highest percentage of outstanding creditors greater than 90 days at 84.9 per cent, followed by North West at 76.4 per cent, Limpopo at 68.7 per cent, and Mpumalanga at 68.6 per cent. The year-on-year increase in outstanding creditors could be an indication that municipalities are experiencing liquidity and cash challenges, and are consequently delaying the settlement of outstanding debt owed.
18. The aggregated year-to-date actual collection rate is 90.8 per cent compared to an adjusted budgeted collection rate of 91.8 per cent. This represents an aggregated underperformance of 1 per cent. It is suspected that the reported collection rate is distorted owing to reporting inconsistencies on cash flow movements of municipalities and the incorrect classification of service charges. The national budgeted and actual collection rate is below the 95 per cent norm.
19. The big metros tend to hide the true collection rate of the smaller municipalities in the national average. The break down below gives a better indication of where revenue problems are experienced.

Collection Rate indicators as at 30 June 2017

	< 50	50 - 59	60 - 69	70 - 79	80 - 94	>= 95	Unknown
<b>Count</b>							
Eastern Cape	7	2	3	2	9	14	2
Free State	9	5	1	1	2	2	3
Gauteng		1		3	1	5	1
KwaZulu-Natal	7	4	8	11	14	9	1
Limpopo	6	3	3	1	5	8	1
Mpumalanga	4		1	3	3	8	1
North West	3	3	4	2	2	5	3
Northern Cape	7	1	4	4	8	4	3
Western Cape	1			1	4	23	1
<b>TOTAL</b>	<b>44</b>	<b>19</b>	<b>24</b>	<b>28</b>	<b>48</b>	<b>78</b>	<b>16</b>

Source: National Treasury Local Government database

20. Metros adjusted their collection rate upward to 95.2 per cent and achieved an actual collection of 94.8 per cent, which is 0.4 per cent below the target and below the 95 per cent norm.
21. The secondary cities reported 83.7 per cent collection against an adjusted collection rate of 84.4 per cent, which is 0.7 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 R42.3 billion as at 30 June 2017. This includes long term loans of R31.4 billion, long term marketable bonds of R6.3 billion, and non-marketable bonds of R4.2 billion. The balance represents other short and long term financing instruments.
23. As at 30 June 2017, the total investments made by municipalities equates to R28.6 billion. On year-to-year comparison, this is R1.1 billion more than the R27.5 billion reported in the fourth quarter of the previous financial year. Investments include bank deposits of R21.5 billion, guaranteed endowment policies (sinking funds) of R4.4 billion, negotiable certificates of deposits at banks of R1.4 billion, listed corporate bonds of R1.1 billion and some smaller investments.

### **Over- and under spending**

24. The over- and under expenditure can be summarised as follows:

**Summarised over and under spending of expenditure as at 30 June 2017 (Preliminary results)**

R thousands	Adjusted Budget	Year to date: 30 June 2017	Total expenditure as % of main appropriation	Total expenditure as % of adjusted budget	(Over)	Under	(Over) as % of adjusted budget	Under as % of adjusted budget
Operational expenditure	331 091 016	294 202 425	90.2%	88.9%	(1 482 741)	38 371 331	(0.4%)	11.6%
Capital expenditure	68 849 006	54 410 678	78.3%	79.0%	(1 389 980)	15 828 308	(2.0%)	23.0%
<b>Total expenditure</b>	<b>399 940 022</b>	<b>348 613 103</b>	<b>88.1%</b>	<b>87.2%</b>	<b>(1 766 257)</b>	<b>53 093 175</b>	<b>(0.4%)</b>	<b>13.3%</b>
of which								
Conditional grant spending	29 769 943	26 073 153	86.7%	87.6%	(582 330)	4 279 120	(2.0%)	14.4%

Source: National Treasury Local Government database

25. Under spending of R53.1 billion or 13.3 per cent of municipalities' total adjusted budgets was reported. When compared to last year's performance, there has been an increase of R7 billion. In 2015/16 the aggregate under spending was R46.1 billion or 12.2 per cent of the total municipal budget.

**Analysis of over and under spending of expenditure for 2013/14 to 2016/17**

R thousands	2013/14			2014/15			2015/16			2016/17		
	(Over)	Under	Nett	(Over)	Under	Nett	(Over)	Under	Nett	(Over)	Under	Nett
Total	(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	(1 766 257)	53 093 175	51 326 919
Capital	(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	(1 389 980)	15 828 308	14 438 328
Operating	(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	(1 482 741)	38 371 331	36 888 591
Conditional grants	(822 953)	3 294 776	2 471 823	(927 913)	3 591 465	2 663 552	(594 471)	3 544 825	2 950 354	(582 330)	4 279 120	3 696 790

Source: National Treasury Local Government database

- 26.
- Aggregate overspending of the adjusted operating budget – R1.5 billion or 0.4 per cent;
  - Aggregate underspending of the adjusted operating budget – R38.4 billion or 11.6 per cent;
  - Aggregate overspending of the adjusted capital budget – R1.4 billion or 2 per cent;
  - Aggregate underspending of the adjusted capital budget – R15.8 billion or 23 per cent;
  - Aggregate underspending of the revised conditional grants allocation – R4.3 billion or 14.4 per cent; and
  - Aggregate overspending of the conditional grants allocation – R582 million or 2 per cent.
27. Note that the aggregation of the capital and operating budgets will result in a different outcome to that of analysing them separately.
28. On aggregate municipalities overspent conditional grants by R582 million or 2.0 per cent. The biggest contributor to over spending on the conditional grant framework is informed by the City of Johannesburg, which reported a spending performance of R115 million against a revised budget allocation of R1.2 billion.
29. Municipalities in aggregate under spent conditional grants with R4.3 billion or 14.4 per cent. This represents a net under spend of R3.7 billion for the financial year. This underspent increased by R734 million from the previous financial year.

## Conditional Grants

### Conditional Grants Expenditure as at 30 June 2017

30. Conditional grants expenditure indicated 86.7 per cent or R26 billion was spent by municipalities against the allocation of R30 billion as at 30 June 2017. The fourth quarter performance, as in previous quarters excludes indirect grants as these are spent by national departments administering the grants on behalf of municipalities.
31. The overall expenditure reported by municipalities as at the end of the 2016/17 financial year is 87.5 per cent against the R29.8 billion transferred to municipalities. This is a slight regression from the previous financial year where expenditure stood at 87.3 per cent of the total allocation of R27.7 billion. Despite the lesser expenditure in 2016/17 compared to

2015/16 (in percentage terms), municipalities performed relatively well, given they had R2.3 billion more to spend in 2016/17 than in 2015/16.

*Non-Infrastructure Conditional Grants Expenditure as at 30 June 2017*

32. Under the capacity building conditional grants, the best performing grants were the Expanded Public Works Programme (EPWP) integrated grant for municipalities, the local government Financial Management Grant (FMG), and the Municipal Demarcation Transition Grant (MDTG), as they all reported expenditure of over 90 per cent of total transferred amounts, with EPWP reporting 100 per cent expenditure.
33. The Infrastructure Skills Development Grant (ISDG) and the Rural Roads Assets Management Systems (RRAMS) grant have also performed fairly well, despite both having regressed to 76.5 and 71.8 per cent expenditure of their total transferred amounts of R130.5 million and R95.4 million respectively, after having achieved 88.8 and 75.9 per cent expenditure against transferred amounts in 2015/16.
34. The Municipal Systems Improvement Grant (MSIG) has since in 2016/17 been shifted from Schedule 5B to 6B (direct to indirect), for it to have more impact as opposed to making smaller equal allocations to the majority of municipalities.
35. The Energy Efficiency Demand Side Management (EEDSM) grant also performed well as the aggregated expenditures, as reported by municipalities, was R130.9 million or 70.6 per cent of the transferred amount of R185.6 million, a notable improvement from the 65.3 per cent achieved in the same period last year.

*Infrastructure Conditional Grants Expenditure as at 30 June 2017*

36. From an infrastructure conditional grants perspective, the best performing grants were the Integrated National Electrification Programme (INEP) municipal grant (99.2 per cent), Municipal Disaster Recovery Grant (MDRG) (94.6 per cent), and the MIG, despite a slight regression from 93.1 per cent in 2015/16, to 92.4 per cent in 2016/17.
37. The above conditional grants all reported expenditure of over 90 per cent of total transferred amounts, which is a notable achievement, especially the MIG based on the intensive nature and complexity of infrastructure rolled out using the grant. This is despite the fact that some municipalities received additional MIG allocations in March this year i.e. in their third quarter of 2016/17, as a result of sections 19 and 20 DoRA process (stopping and re-allocation).
38. The Public Transport Network Grant (PTNG) also performed well, as the aggregated expenditure reported by municipalities was at R4.9 billion, or 87.7 per cent of the allocated and transferred amount of R5.6 billion. This is a notable improvement from the same period last year, where expenditure was at 83.9 per cent of the transferred R5.9 billion, and also given the intensity and complexity of the Public Transport Networks rolled out using the grant, as it is the first of its kind in the country.
39. The poorest performing infrastructure grants were the Neighbourhood Development Partnership Grant (NDPG), Regional Bulk Infrastructure Grant (RBIG) and the Water Services Infrastructure Grant (WSIG). These grants reported expenditures of less than 70 per cent of their respective allocations. The underperformance on the RBIG and WSIG is of particular concern, given these grants are aimed at addressing access to water and sanitation services, which will bring relief and dignity to underserved communities which have never had access to basic water supply, let alone basic sanitation services.
40. In 2016/17, the TOs were responsible for managing indirect grants, which include the Regional Bulk Infrastructure Grant, Water Services Infrastructure Grant, Eskom's Integrated National Electrification Programme grant, Neighbourhood Development Partnership Grant, Municipal Systems Improvement Grant, Municipal Demarcation Transition Grant and the Bucket Eradication Programme Grant. Performance monitoring for these grants are not included as part of the section 71 publications, because municipalities are not the recipients of the allocated funds (allocations in-kind).

*Roll-Overs from 2015/16 to 2016/17 Conditional Grants Expenditure as at 30 June 2017*

41. National Treasury approved a roll-over amount of R853.6 million from the 2015/16 to the 2016/17 financial year. This is a notable reduction in the amount approved for roll-over from previous years, owing to the stringent roll-over criteria introduced over the past few years. The roll-over amount is mainly made up of infrastructure grants in the form of MIG (R406.4 million), PTNG (R192 million) and the erstwhile Municipal Water Infrastructure Grant (MWIG (R129 million)).
42. The aggregated reported expenditure on the rolled over by municipalities in the fourth quarter of 2016/17, was reported at meagre R271.8 million or 31.8 per cent of the roll-over amount of R853.6 million. Chances are this is merely poor reporting on municipalities' part, and the expenditure should be very different to that which will be reported in the 2016 pre-audited Annual Financial Statement to be submitted to the Auditor General by 31 August 2017.
43. This is a vast regression from the same period last year, where of the approved roll-over of R1.6 billion from 2014/15 to 2015/16, 48.8 per cent or R758 million of the rolled over amount was reported as spent. The expenditure of rolled over unspent conditional grants (especially infrastructure) continues to be a going concern, as municipalities continue to struggle to spend their roll-overs from previous financial years together with their current year allocations, and continue to struggle to report expenditure on roll-overs annually.

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](http://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 2016 Division of Revenue Act. The budgeted figures shown are based on the 2016/17 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 28 July 2017; therefore, any queries on the figures in these statements should 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 257 municipalities on financial information and 257 municipalities on conditional grant information.

**Issued by National Treasury**

**Date:** 16 August 2017

## STRUCTURE OF INFORMATION RELEASED:

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

- Municipal Budget Statements:
  - a. Cash Flow closing balances as at 30 June 2017,
  - b. Over- and under collection of revenue against the adjusted budget 2016/17 for the following dimensions:
    - i. Total municipal budgets;
    - ii. Operating budgets;
    - iii. Capital budgets;
  - c. Over and under spending of adjusted budget 2016/17 for the following dimensions:
    - i. Total municipal budgets;
    - ii. Operating budgets;
    - iii. Capital budgets;
  - d. Over- and under spending of allocated conditional grants;
  - e. High-level summary of revenue, and
  - f. 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 – 163 municipalities;
  - m. Listing of investment instruments – 157 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.



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:**

44. 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 6.06 per cent or R19.7 billion on billed revenue, an under performance of 10.09 per cent or R33 billion on operational expenditure, and 20.97 per cent or R14.4 billion on capital expenditure.

**1. Consolidated statement of financial performance****Consolidated Quarterly Budget Statement Summary as at 30 June 2017**

Description	Budget year 2016/17				
	Adjusted Budget	YTD Actual	YTD Budget	YTD Variance	YTD variance %
<b>R thousands</b>					
<b>Financial Performance</b>					
Property rates	53 043 036	53 307 794	52 424 236	883 558	1.69
Service charges	166 574 953	156 838 197	168 015 886	(11 177 689)	(6.65)
Investment revenue	3 880 470	4 933 960	3 810 370	1 123 590	29.49
Transfers recognised - operational	68 862 965	61 960 229	68 691 244	(6 731 016)	(9.80)
Other own revenue	32 917 233	27 917 183	31 690 287	(3 773 104)	(11.91)
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>325 278 656</b>	<b>304 957 363</b>	<b>324 632 024</b>	<b>(19 674 661)</b>	<b>(6.06)</b>
Employee costs	88 799 221	84 213 974	88 903 506	(4 689 532)	(5.27)
Remuneration of councillors	3 722 934	3 412 731	3 816 853	(404 122)	(10.59)
Depreciation & asset impairment	27 318 794	19 600 574	26 833 928	(7 233 353)	(26.96)
Finance charges	8 709 497	7 706 844	8 453 152	(746 308)	(8.83)
Materials and bulk purchases	103 417 729	94 967 853	103 255 933	(8 288 080)	(8.03)
Transfers and grants	6 195 593	5 309 504	6 207 428	(897 924)	(14.47)
Other expenditure	92 516 300	78 957 796	89 706 333	(10 748 537)	(11.98)
<b>Total Expenditure</b>	<b>330 680 070</b>	<b>294 169 276</b>	<b>327 177 133</b>	<b>(33 007 857)</b>	<b>(10.09)</b>
<b>Surplus/(Deficit)</b>	<b>(5 401 413)</b>	<b>10 788 086</b>	<b>(2 545 109)</b>	<b>13 333 196</b>	<b>(523.88)</b>
Transfers recognised - capital	37 917 130	28 363 501	39 094 051	(10 730 550)	(27.45)
Contributions recognised - capital & contributed assets	297 450	103 709	462 425	(358 716)	(77.57)
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>32 813 166</b>	<b>39 255 296</b>	<b>37 011 366</b>	<b>2 243 929</b>	<b>6.06</b>
Share of surplus/ (deficit) of associate	-	(5 055)	5 280	(10 335)	(195.74)
<b>Surplus/(Deficit) for the year</b>	<b>32 813 166</b>	<b>39 250 241</b>	<b>37 016 646</b>	<b>2 233 594</b>	<b>6.03</b>
<b>Capital expenditure &amp; funds sources</b>					
<b>Capital expenditure</b>	<b>68 849 006</b>	<b>54 410 678</b>	<b>68 849 006</b>	<b>(14 438 328)</b>	<b>(20.97)</b>
Transfers recognised - capital	39 653 330	31 782 534	39 653 330	(7 870 796)	(19.85)
Public contributions & donations	999 085	1 976 722	999 085	977 637	97.85
Borrowing	11 602 644	8 099 164	11 602 644	(3 503 480)	(30.20)
Internally generated funds	16 593 947	12 552 257	16 593 947	(4 041 689)	(24.36)
<b>Total sources of capital funds</b>	<b>68 849 006</b>	<b>54 410 678</b>	<b>68 849 006</b>	<b>(14 438 328)</b>	<b>(20.97)</b>

Source: National Treasury Local Government database

## 2. Consolidated statement of financial position

Summary Financial Position for 4th Quarter ended 30 June 2017

Description	Budget year 2016/17				
	Adjusted Budget	YTD Actual	YTD Budget	YTD Variance	YTD variance %
<b>R thousands</b>					
<b>ASSETS</b>					
<b>Current assets</b>					
Cash	18 485 539	19 145 144	18 485 539	659 606	3.57
Call investment deposits	33 614 335	21 068 238	33 614 335	(12 546 097)	(37.32)
Consumer debtors	49 138 431	99 229 920	49 138 431	50 091 489	101.94
Other debtors	16 837 256	19 146 530	16 837 256	2 309 274	13.72
Current portion of long-term receivables	3 513 219	389 993	3 513 219	(3 123 226)	(88.90)
Inventory	6 157 851	5 550 175	6 157 851	(607 676)	(9.87)
<b>Total current assets</b>	<b>127 746 631</b>	<b>164 530 001</b>	<b>127 746 631</b>	<b>36 783 370</b>	<b>28.79</b>
<b>Non current assets</b>					
Long-term receivables	602 138	424 493	602 138	(177 644)	(29.50)
Investments	8 615 322	6 622 889	8 615 322	(1 992 433)	(23.13)
Investment property	19 659 189	20 353 673	19 659 189	694 484	3.53
Investment in Associate	2 549 041	1 141 764	2 549 041	(1 407 277)	(55.21)
Property, plant and equipment	593 708 736	550 412 793	593 708 736	(43 295 943)	(7.29)
Agricultural	48 742	97	48 742	(48 646)	(99.80)
Biological	174 559	141 080	174 559	(33 479)	(19.18)
Intangible	3 938 577	2 609 864	3 938 577	(1 328 713)	(33.74)
Other non-current assets	1 965 570	13 883 672	1 965 570	11 918 101	606.34
<b>Total non current assets</b>	<b>631 261 874</b>	<b>595 590 324</b>	<b>631 261 874</b>	<b>(35 671 550)</b>	<b>(5.65)</b>
<b>TOTAL ASSETS</b>	<b>759 008 504</b>	<b>760 120 325</b>	<b>759 008 504</b>	<b>1 111 820</b>	<b>0.15</b>
<b>LIABILITIES</b>					
<b>Current liabilities</b>					
Bank overdraft	1 597 674	2 812 790	1 597 674	1 215 116	76.06
Borrowing	7 632 152	4 579 049	7 632 152	(3 053 103)	(40.00)
Consumer deposits	5 305 412	3 408 678	5 305 412	(1 896 734)	(35.75)
Trade and other payables	73 174 215	72 504 471	73 174 215	(669 744)	(0.92)
Provisions	5 354 010	5 726 042	5 354 010	372 031	6.95
<b>Total current liabilities</b>	<b>93 063 464</b>	<b>89 031 030</b>	<b>93 063 464</b>	<b>(4 032 434)</b>	<b>(4.33)</b>
<b>Non current liabilities</b>					
Borrowing	66 231 853	52 007 498	66 231 853	(14 224 355)	(21.48)
Provisions	42 088 190	36 165 070	42 088 190	(5 923 120)	(14.07)
<b>Total non current liabilities</b>	<b>108 320 043</b>	<b>88 172 568</b>	<b>108 320 043</b>	<b>(20 147 475)</b>	<b>(18.60)</b>
<b>TOTAL LIABILITIES</b>	<b>201 383 507</b>	<b>177 203 598</b>	<b>201 383 507</b>	<b>(24 179 909)</b>	<b>(12.01)</b>
<b>NET ASSETS</b>	<b>557 624 998</b>	<b>582 916 727</b>	<b>557 624 998</b>	<b>25 291 729</b>	<b>4.54</b>
<b>COMMUNITY WEALTH/EQUITY</b>					
Accumulated Surplus/(Deficit)	518 194 734	552 162 749	518 194 734	33 968 015	0
Reserves	37 934 056	30 441 692	37 934 056	(7 492 364)	(0)
Minorities interests	1 496 208	328 215	1 496 208	(1 167 993)	(0)
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>557 624 998</b>	<b>582 932 656</b>	<b>557 624 998</b>	<b>25 307 658</b>	<b>0</b>

Source: National Treasury Local Government Database

### 3. Consolidated cash flow

#### Summary Cash Flows for 4th Quarter ended 30 June 2017

Description	Budget year 2016/17				
	Adjusted Budget	YTD Actual	YTD Budget	YTD Variance	YTD variance %
<b>R thousands</b>					
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>					
<b>Receipts</b>					
Property rates, penalties and collection charges	48 983 817	48 635 361	48 983 817	(348 456)	(0.71)
Service charges	154 158 811	143 828 348	154 158 811	(10 330 463)	(6.70)
Other revenue	24 692 171	43 500 366	24 692 171	18 808 195	76.17
Government - operating	68 248 386	63 063 710	68 248 386	(5 184 676)	(7.60)
Government - capital	39 226 840	35 697 527	39 226 840	(3 529 314)	(9.00)
Interest	6 259 987	7 221 686	6 259 987	961 698	15.36
Dividends	24 019	575	24 019	(23 444)	(97.61)
<b>Payments</b>					
Suppliers and employees	(253 566 900)	(284 198 275)	(253 566 900)	(30 631 375)	12.08
Finance charges	(19 489 542)	(7 949 509)	(19 489 542)	11 540 032	(59.21)
Transfers and grants	(10 249 767)	(6 183 335)	(10 249 767)	4 066 433	(39.67)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>	<b>58 287 822</b>	<b>43 616 454</b>	<b>58 287 822</b>	<b>(14 671 369)</b>	<b>(25.17)</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>					
<b>Receipts</b>					
Proceeds on disposal of PPE	788 182	840 702	788 182	52 519	6.66
Decrease in non-current debtors	356 526	(45 608)	356 526	(402 134)	(112.79)
Decrease in other non-current receivables	36 477	877 490	36 477	841 013	2 305.62
Decrease (increase) in non-current investments	(446 815)	(809 724)	(446 815)	(362 909)	81.22
<b>Payments</b>					
Capital assets	(64 789 558)	(50 837 047)	(64 789 558)	13 952 511	(21.54)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>	<b>(64 055 188)</b>	<b>(49 974 187)</b>	<b>(64 055 188)</b>	<b>14 081 001</b>	<b>(21.98)</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>					
<b>Receipts</b>					
Short term loans	47 028	2 180 802	47 028	2 133 774	4 537.23
Borrowing long term/refinancing	11 732 253	5 874 316	11 732 253	(5 857 937)	(49.93)
Increase (decrease) in consumer deposits	597 439	425 818	597 439	(171 621)	(28.73)
<b>Payments</b>					
Repayment of borrowing	(5 276 724)	(5 824 268)	(5 276 724)	(547 544)	10.38
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>	<b>7 099 995</b>	<b>2 656 667</b>	<b>7 099 995</b>	<b>(4 443 328)</b>	<b>(62.58)</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>	<b>1 332 630</b>	<b>(3 701 067)</b>	<b>1 332 630</b>	<b>(5 033 696)</b>	<b>(377.73)</b>
Cash/cash equivalents at the year begin:	43 263 039	43 466 310	43 263 039	203 271	0.47
Cash/cash equivalents at the year end:	44 595 669	39 223 668	44 595 669	(5 372 001)	(12.05)

Source: National Treasury Local Government database



## 5. Aggregate revenue and expenditure trends for metros

Metros aggregated revenue as at 30 June 2017

R thousands	Adjusted Budget			Fourth Quarter 2016/17				Year to date: 30 June 2017				Fourth Quarter 2015/16				Q4 of 2015/16 to Q4 of 2016/17
	Operating Revenue	Capital Revenue	Total	Operating Revenue	Capital Revenue	Total	4th Q as % of adj budget	Operating Revenue	Capital Revenue	Total	Total Revenue as % of adj budget	Operating Revenue	Capital Revenue	Total	Total Revenue as % of adj budget	
Buffalo City	5 943 457	1 491 448	7 434 905	1 122 734	439 675	1 562 410	21.0%	5 695 174	1 190 451	6 885 625	92.6%	1 140 344	381 946	1 522 290	91.9%	2.6%
Cape Town	35 822 027	6 771 355	42 593 382	7 639 928	2 262 648	9 902 576	23.2%	35 083 231	5 965 668	41 048 898	96.4%	7 118 278	2 348 223	9 466 501	93.5%	4.6%
Ekurhuleni Metro	32 374 950	5 130 906	37 505 855	7 074 406	2 308 740	9 383 146	25.0%	31 802 534	4 217 378	36 019 912	96.0%	5 641 283	2 284 646	7 925 930	97.0%	18.4%
eThekweni	31 358 677	6 693 732	38 052 409	5 461 266	2 366 577	7 827 843	20.6%	30 226 889	6 066 717	36 293 606	95.4%	8 156 974	2 002 550	10 159 524	97.8%	(23.0%)
City Of Johannesburg	45 508 720	9 905 570	55 414 289	9 880 706	3 393 447	13 274 153	24.0%	42 148 551	7 286 958	49 435 509	89.2%	9 622 182	4 406 032	14 028 214	91.7%	(5.4%)
Mangaung	6 633 048	124 191	6 757 239	1 212 009	203 840	1 415 848	21.0%	5 682 226	1 128 329	6 810 556	100.8%	1 120 221	411 501	1 531 722	85.3%	(7.6%)
Nelson Mandela Bay	9 401 671	1 552 012	10 953 683	1 509 150	509 520	2 018 670	18.4%	8 436 433	1 296 936	9 733 368	88.9%	2 582 118	430 006	3 012 124	95.4%	(33.0%)
City Of Tshwane	29 790 048	4 465 209	34 255 256	6 859 389	1 451 064	8 310 453	24.3%	28 967 387	3 167 429	32 134 815	93.8%	5 870 671	1 579 880	7 450 551	95.9%	11.5%
<b>Total</b>	<b>196 832 597</b>	<b>36 134 422</b>	<b>232 967 019</b>	<b>40 759 588</b>	<b>12 935 512</b>	<b>53 695 099</b>	<b>23.0%</b>	<b>188 042 424</b>	<b>30 319 865</b>	<b>218 362 289</b>	<b>93.7%</b>	<b>41 252 072</b>	<b>13 844 784</b>	<b>55 096 856</b>	<b>94.4%</b>	<b>(2.5%)</b>

Source: National Treasury Local Government database

Metros aggregated expenditure as at 30 June 2017

R thousands	Adjusted Budget			Fourth Quarter 2016/17				Year to date: 30 June 2017				Fourth Quarter 2015/16				Q4 of 2015/16 to Q4 of 2016/17
	Operating Expenditure	Capital Expenditure	Total	Operating Expenditure	Capital Expenditure	Total	4th Q as % of adj budget	Operating Expenditure	Capital Expenditure	Total	Total Exp as % of adj budget	Operating Expenditure	Capital Expenditure	Total	Total Exp as % of adj budget	
Buffalo City	5 942 379	1 491 448	7 433 826	1 814 552	439 675	2 254 228	30.3%	6 022 673	1 190 451	7 213 124	97.0%	1 423 986	381 946	1 805 932	89.3%	24.8%
Cape Town	35 725 213	6 771 355	42 496 568	8 384 415	2 262 648	10 647 064	25.1%	31 128 003	5 965 668	37 093 670	87.3%	8 538 914	2 348 223	10 887 136	88.7%	(2.2%)
Ekurhuleni Metro	32 358 177	5 130 906	37 489 083	8 993 962	2 308 740	11 302 702	30.1%	31 425 989	4 217 378	35 643 366	95.1%	7 676 372	2 284 646	9 961 018	96.6%	13.5%
eThekweni	30 764 278	6 693 732	37 458 010	9 272 198	2 366 577	11 638 775	31.1%	29 173 167	6 066 717	35 239 884	94.1%	8 025 966	2 002 550	10 028 516	93.1%	16.1%
City Of Johannesburg	45 706 982	9 905 570	55 612 551	11 760 935	3 393 447	15 154 382	27.2%	43 509 408	7 286 958	50 796 366	91.3%	11 275 697	4 406 032	15 681 729	93.1%	(3.4%)
Mangaung	6 586 646	124 191	6 710 838	1 901 821	203 840	2 105 661	31.4%	6 254 845	1 128 329	7 383 174	110.0%	1 520 349	411 501	1 931 850	91.1%	9.0%
Nelson Mandela Bay	9 823 532	1 552 012	11 375 544	2 004 068	509 520	2 513 588	22.1%	8 371 844	1 296 936	9 668 780	85.0%	2 362 721	430 006	2 792 727	90.8%	(10.0%)
City Of Tshwane	28 652 335	4 465 209	33 117 544	7 528 343	1 451 064	8 979 407	27.1%	26 640 450	3 167 429	29 807 878	90.0%	7 873 858	1 579 880	9 453 738	102.3%	(5.0%)
<b>Total</b>	<b>195 559 542</b>	<b>36 134 422</b>	<b>231 693 964</b>	<b>51 660 295</b>	<b>12 935 512</b>	<b>64 595 807</b>	<b>27.9%</b>	<b>182 526 378</b>	<b>30 319 865</b>	<b>212 846 243</b>	<b>91.9%</b>	<b>48 697 861</b>	<b>13 844 784</b>	<b>62 542 645</b>	<b>93.8%</b>	<b>3.3%</b>

Source: National Treasury Local Government database

### Metros Quarterly Budget Statement Summary as at 30 June 2017

Description	Budget year 2016/17						
	Adjusted Budget	Q4 June Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	
<b>R thousands</b>							
<b>Financial Performance</b>							
Property rates	36 743 947	9 328 934	37 198 136	36 053 206	1 144 930	3.18	
Service charges	110 822 994	25 817 823	106 307 642	111 996 924	(5 689 282)	(5.08)	
Investment revenue	2 432 497	911 991	3 321 737	2 407 878	913 859	37.95	
Transfers recognised - operational	25 829 954	1 734 714	23 228 405	25 252 164	(2 023 760)	(8.01)	
Other own revenue	21 003 204	2 966 126	17 986 505	20 724 761	(2 738 256)	(13.21)	
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>196 832 597</b>	<b>40 759 588</b>	<b>188 042 424</b>	<b>196 434 933</b>	<b>(8 392 509)</b>	<b>(4.27)</b>	
Employee costs	49 763 308	12 242 752	48 282 790	49 840 742	(1 557 951)	(3.13)	
Remuneration of councillors	838 748	215 421	805 064	847 551	(42 487)	(5.01)	
Depreciation & asset impairment	13 693 366	3 210 256	12 454 433	13 349 433	(895 000)	(6.70)	
Finance charges	6 964 304	1 962 990	6 250 217	6 746 812	(496 595)	(7.36)	
Materials and bulk purchases	67 329 767	17 159 997	63 984 716	67 397 475	(3 412 760)	(5.06)	
Transfers and grants	3 622 028	1 123 021	3 269 878	3 479 954	(210 076)	(6.04)	
Other expenditure	52 937 082	15 738 249	47 446 131	51 754 212	(4 308 081)	(8.32)	
<b>Total Expenditure</b>	<b>195 148 596</b>	<b>51 652 687</b>	<b>182 493 229</b>	<b>193 416 180</b>	<b>(10 922 951)</b>	<b>(5.65)</b>	
<b>Surplus/(Deficit)</b>	<b>1 684 000</b>	<b>(10 893 099)</b>	<b>5 549 195</b>	<b>3 018 754</b>	<b>2 530 441</b>	<b>83.82</b>	
Transfers recognised - capital	16 197 319	4 504 772	12 887 796	15 468 967	(2 581 171)	(16.69)	
Contributions recognised - capital & contributed assets	56 400	43 638	89 907	233 196	(143 289)	(61.45)	
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>17 937 720</b>	<b>(6 344 690)</b>	<b>18 526 897</b>	<b>18 720 916</b>	<b>(194 019)</b>	<b>(1.04)</b>	
Share of surplus/ (deficit) of associate	-	0	0	5 280	(5 280)	(100.00)	
<b>Surplus/(Deficit) for the year</b>	<b>17 937 720</b>	<b>(6 344 690)</b>	<b>18 526 897</b>	<b>18 726 196</b>	<b>(199 299)</b>	<b>(1.06)</b>	
<b>Capital expenditure &amp; funds sources</b>							
Capital expenditure	36 134 422	12 935 512	30 319 865	36 134 422	(5 814 557)	(16.09)	
Transfers recognised - capital	15 257 357	5 049 719	12 794 019	15 257 357	(2 463 337)	(16.15)	
Public contributions & donations	368 595	806 097	1 519 181	368 595	1 150 586	312.15	
Borrowing	9 529 447	2 988 020	6 796 041	9 529 447	(2 733 406)	(28.68)	
Internally generated funds	10 979 023	4 091 675	9 210 624	10 979 023	(1 768 399)	(16.11)	
<b>Total sources of capital funds</b>	<b>36 134 422</b>	<b>12 935 512</b>	<b>30 319 865</b>	<b>36 134 422</b>	<b>(5 814 557)</b>	<b>(16.09)</b>	

Source: National Treasury Local Government database

## 6. Aggregated revenue and expenditure for secondary cities

Secondary cities aggregated budgets and revenue as at 30 June 2017

R thousands	Adjusted Budget			Fourth Quarter 2016/17				Year to date: 30 June 2017				Fourth Quarter 2015/16				Q4 of 2015/16 to Q4 of 2016/17
	Operating Revenue	Capital Revenue	Total	Operating Revenue	Capital Revenue	Total	4th Q as % of adj budget	Operating Revenue	Capital Revenue	Total	Total Revenue as % of adj budget	Operating Revenue	Capital Revenue	Total	Total Rev as % of adj budget	
City Of Matielosa	2 550 572	173 941	2 724 514	311 359	15 946	327 305	12.0%	2 235 173	97 900	2 333 073	85.6%	506 313	53 120	559 433	103.0%	(41.5%)
City of Mbombela	2 210 112	741 424	2 951 536	559 427	186 267	745 694	25.3%	2 132 724	560 745	2 693 470	91.3%	-	-	-	-	-
Drakenstein	1 986 719	728 066	2 714 785	358 659	253 521	612 180	22.5%	1 914 581	538 009	2 452 590	90.3%	319 739	128 976	448 714	93.8%	36.4%
Emalahleni (Mp)	2 645 868	319 203	2 965 071	485 738	64 669	550 408	18.6%	2 177 745	96 331	2 274 076	76.7%	465 659	58 359	524 018	88.2%	5.0%
Emlifeni	6 087 707	350 773	6 438 479	1 172 714	83 951	1 256 665	19.5%	5 200 991	182 085	5 383 076	83.6%	1 085 233	109 275	1 194 508	92.8%	5.2%
George	1 536 975	317 023	1 853 998	365 352	98 735	464 087	25.0%	1 407 503	203 699	1 611 202	86.9%	358 088	113 296	471 384	91.0%	(1.5%)
Govan Mbeki	1 743 776	87 395	1 831 171	199 994	23 246	223 240	12.2%	1 353 810	63 229	1 417 039	77.4%	338 510	40 140	378 649	81.5%	(41.0%)
Madibeng	1 563 983	258 232	1 822 215	433 894	99 607	533 501	29.3%	1 574 513	295 604	1 870 117	102.6%	311 468	145 262	456 730	93.2%	16.8%
Majhabeng	2 061 473	153 363	2 214 836	434 749	40 352	475 100	21.5%	2 099 701	144 091	2 243 792	101.3%	441 376	32 046	473 422	104.1%	0.4%
Polokwane	2 867 680	1 063 499	3 931 179	662 976	453 484	1 116 460	28.4%	2 659 913	815 422	3 475 335	88.4%	443 611	227 436	671 047	87.4%	66.4%
Rustenburg	4 319 679	646 252	4 965 932	942 988	176 746	1 119 735	22.5%	3 781 567	488 801	4 270 368	86.0%	725 948	169 697	895 646	73.5%	25.0%
Sol Plaaie	1 906 947	149 865	2 056 812	399 077	62 918	461 995	22.5%	1 884 798	119 298	2 004 096	97.4%	364 968	73 662	438 631	97.9%	5.3%
Stellenbosch	1 362 094	482 580	1 844 674	196 761	158 963	355 725	19.3%	1 291 774	315 197	1 606 972	87.1%	202 907	139 239	342 146	88.2%	4.0%
Steve Tshwete	1 338 517	308 979	1 647 496	268 638	104 296	372 934	22.6%	1 286 534	215 868	1 502 402	91.2%	303 835	75 950	379 785	86.0%	(1.8%)
Tlokweng-Venstersdorp	1 551 170	296 024	1 847 194	187 591	48 289	235 880	12.8%	1 296 860	209 384	1 506 243	81.5%	-	-	-	-	-
uMhlabuze	2 822 497	548 524	3 371 021	765 667	213 610	979 277	29.0%	2 878 019	436 365	3 314 384	98.3%	570 121	95 349	665 470	95.3%	47.2%
<b>Total</b>	<b>47 026 318</b>	<b>7 890 883</b>	<b>54 917 201</b>	<b>9 580 072</b>	<b>2 564 444</b>	<b>12 144 516</b>	<b>22.1%</b>	<b>43 433 397</b>	<b>5 847 665</b>	<b>49 281 062</b>	<b>89.7%</b>	<b>8 199 202</b>	<b>1 879 449</b>	<b>10 078 651</b>	<b>90.4%</b>	<b>20.5%</b>

Source: National Treasury Local Government database

Secondary cities aggregated budgets and expenditure as at 30 June 2017

R thousands	Adjusted Budget			Fourth Quarter 2016/17				Year to date: 30 June 2017				Fourth Quarter 2015/16				Q4 of 2015/16 to Q4 of 2016/17
	Operating Expenditure	Capital Expenditure	Total	Operating Expenditure	Capital Expenditure	Total	4th Q as % of adj budget	Operating Expenditure	Capital Expenditure	Total	Total Exp as % of adj budget	Operating Expenditure	Capital Expenditure	Total	Total Exp as % of adj budget	
City Of Matielosa	2 853 430	173 941	3 027 371	463 711	15 946	479 657	15.8%	2 336 663	97 900	2 434 563	80.4%	573 120	53 120	626 240	93.3%	(23.4%)
City of Mbombela	2 403 491	741 424	3 144 915	573 780	186 267	760 047	24.2%	2 224 686	560 745	2 785 431	88.6%	-	-	-	-	-
Drakenstein	2 072 441	728 066	2 800 507	518 625	253 521	772 146	27.6%	1 872 880	538 009	2 410 889	86.1%	401 892	128 976	530 868	80.4%	45.4%
Emalahleni (Mp)	2 694 462	319 203	3 013 665	615 040	64 669	679 710	22.6%	2 054 164	96 331	2 150 495	71.4%	355 524	58 359	413 883	58.9%	64.2%
Emlifeni	5 958 476	350 773	6 309 249	941 100	83 951	1 025 051	16.2%	4 185 228	182 085	4 367 313	69.2%	984 308	109 275	1 093 583	83.5%	(6.3%)
George	1 641 524	317 023	1 958 547	396 582	98 735	495 318	25.3%	1 423 149	203 699	1 626 848	83.1%	348 717	113 296	462 014	84.2%	7.2%
Govan Mbeki	1 734 326	87 395	1 821 721	325 640	23 246	348 886	19.2%	1 518 775	63 229	1 582 003	86.8%	467 381	40 140	507 520	83.2%	(31.3%)
Madibeng	1 561 520	258 232	1 819 751	326 588	99 607	426 195	23.4%	1 376 446	295 604	1 672 050	91.9%	466 874	145 262	612 136	92.1%	(30.4%)
Majhabeng	2 036 735	153 363	2 190 098	287 019	40 352	327 370	14.9%	1 394 595	144 091	1 538 686	70.3%	354 659	32 046	386 705	65.1%	(15.3%)
Mogale City	2 661 239	275 508	2 936 747	668 967	67 512	736 480	25.1%	2 577 689	209 136	2 786 824	94.9%	673 654	175 338	848 992	89.5%	(13.3%)
Msunduzi	4 453 570	726 241	5 179 811	1 129 263	324 109	1 453 371	28.1%	4 139 090	648 258	4 787 348	92.4%	1 025 426	170 316	1 195 742	88.7%	21.5%
Newcastle	1 958 821	263 990	2 222 812	578 925	88 222	667 147	30.0%	2 111 001	208 244	2 319 244	104.3%	836 547	71 988	908 535	108.9%	(26.6%)
Polokwane	2 661 611	1 063 499	3 725 110	695 547	453 484	1 149 031	30.8%	2 505 298	815 422	3 320 720	89.1%	614 199	227 436	841 635	95.9%	36.5%
Rustenburg	4 296 346	646 252	4 942 599	865 756	176 746	1 042 503	21.1%	3 624 210	488 801	4 113 011	83.2%	564 703	169 697	734 401	74.1%	42.0%
Sol Plaaie	1 920 681	149 865	2 070 546	367 626	62 918	430 544	20.8%	1 630 760	119 298	1 750 058	84.5%	352 149	73 662	425 811	85.9%	1.1%
Stellenbosch	1 450 845	482 580	1 933 426	302 722	158 963	461 685	23.9%	1 148 815	315 197	1 464 012	75.7%	304 304	139 239	443 543	81.0%	4.1%
Steve Tshwete	1 376 432	308 979	1 685 411	283 769	104 296	388 065	23.0%	1 198 136	215 868	1 414 004	83.9%	320 374	75 950	396 324	79.1%	(2.1%)
Tlokweng-Venstersdorp	1 724 930	296 024	2 020 954	214 871	48 289	263 161	13.0%	1 273 276	209 384	1 482 660	73.4%	-	-	-	-	-
uMhlabuze	2 842 746	548 524	3 391 270	874 980	213 610	1 088 590	32.1%	2 981 117	436 365	3 417 482	100.8%	657 929	95 349	753 278	96.6%	44.5%
<b>Total</b>	<b>48 303 626</b>	<b>7 890 883</b>	<b>56 194 509</b>	<b>10 430 510</b>	<b>2 564 444</b>	<b>12 994 954</b>	<b>23.1%</b>	<b>41 575 977</b>	<b>5 847 665</b>	<b>47 423 642</b>	<b>84.4%</b>	<b>9 301 759</b>	<b>1 879 449</b>	<b>11 181 208</b>	<b>84.7%</b>	<b>16.2%</b>

Source: National Treasury Local Government database

**Secondary cities Quarterly Budget Statement Summary as at 30 June 2017**

Description	Budget year 2016/17					
	Adjusted Budget	Q4 June Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %
<b>R thousands</b>						
<b>Financial Performance</b>						
Property rates	6 956 903	1 480 422	6 784 523	6 975 197	(190 674)	(2.73)
Service charges	29 161 026	6 491 220	26 702 143	29 168 886	(2 466 743)	(8.46)
Investment revenue	382 113	85 694	361 412	382 661	(21 249)	(5.55)
Transfers recognised - operational	7 040 935	720 771	6 663 634	7 202 139	(538 505)	(7.48)
Other own revenue	3 485 340	801 965	2 921 684	3 206 118	(284 433)	(8.87)
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>47 026 318</b>	<b>9 580 072</b>	<b>43 433 397</b>	<b>46 935 001</b>	<b>(3 501 604)</b>	<b>(7.46)</b>
Employee costs	11 075 789	2 623 064	10 742 955	11 099 764	(356 809)	(3.21)
Remuneration of councillors	535 582	136 643	510 209	528 902	(18 694)	(3.53)
Depreciation & asset impairment	4 649 662	661 198	3 323 685	4 627 095	(1 303 410)	(28.17)
Finance charges	806 180	189 345	739 584	839 670	(100 086)	(11.92)
Materials and bulk purchases	18 631 705	4 024 222	16 561 300	18 154 764	(1 593 464)	(8.78)
Transfers and grants	637 323	98 002	378 077	844 769	(466 692)	(55.24)
Other expenditure	11 967 386	2 698 036	9 320 167	11 723 118	(2 402 951)	(20.50)
<b>Total Expenditure</b>	<b>48 303 626</b>	<b>10 430 510</b>	<b>41 575 977</b>	<b>47 818 082</b>	<b>(6 242 105)</b>	<b>(13.05)</b>
<b>Surplus/(Deficit)</b>	<b>(1 277 308)</b>	<b>(850 438)</b>	<b>1 857 420</b>	<b>(883 081)</b>	<b>2 740 501</b>	<b>(310.33)</b>
Transfers recognised - capital	3 824 433	773 229	2 062 700	3 911 339	(1 848 639)	(47.26)
Contributions recognised - capital & contributed assets	10 812	-	-	47 765	(47 765)	(100.00)
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>2 557 937</b>	<b>(77 210)</b>	<b>3 920 120</b>	<b>3 076 022</b>	<b>844 098</b>	<b>27.44</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>2 557 937</b>	<b>(77 210)</b>	<b>3 920 120</b>	<b>3 076 022</b>	<b>844 098</b>	<b>27.44</b>
<b>Capital expenditure &amp; funds sources</b>						
<b>Capital expenditure</b>	<b>7 890 883</b>	<b>2 564 444</b>	<b>5 847 665</b>	<b>7 890 883</b>	<b>(2 043 218)</b>	<b>(25.89)</b>
Transfers recognised - capital	4 383 761	1 426 890	3 584 452	4 383 761	(799 310)	(18.23)
Public contributions & donations	135 026	25 169	102 143	135 026	(32 883)	(24.35)
Borrowing	1 508 801	545 318	944 577	1 508 801	(564 225)	(37.40)
Internally generated funds	1 863 294	567 067	1 216 494	1 863 294	(646 800)	(34.71)
<b>Total sources of capital funds</b>	<b>7 890 883</b>	<b>2 564 444</b>	<b>5 847 665</b>	<b>7 890 883</b>	<b>(2 043 218)</b>	<b>(25.89)</b>

Source: National Treasury Local Government database



## 7. Operating revenue and expenditure per function for metros

### Metros aggregated water revenue and expenditure as at 30 June 2017

R thousands	Budget		Fourth Quarter 2016/17		Year to date: 30 June 2017		Fourth Quarter 2015/16		Q4 of
	Main app	Adjusted 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	2015/16 to Q4 of 2016/17
<b>Water revenue</b>									
Buffalo City	493 796	531 836	199 744	37.6%	614 845	115.6%	147 102	114.9%	35.8%
Cape Town	3 172 972	3 350 354	850 876	25.4%	3 549 646	105.9%	822 267	108.6%	3.5%
Ekurhuleni Metro	5 883 813	5 853 732	1 252 987	21.4%	5 598 611	95.6%	1 104 998	106.3%	13.4%
eThekwini	4 078 099	4 078 099	589 773	14.5%	3 573 503	87.6%	905 303	96.7%	(34.9%)
City Of Johannesburg	5 585 300	5 377 355	1 307 148	24.3%	5 136 725	95.5%	1 258 373	97.6%	3.9%
Mangaung	930 018	1 042 239	228 297	21.9%	1 024 143	98.3%	143 646	97.9%	58.9%
Nelson Mandela Bay	795 576	873 529	103 600	11.9%	889 684	101.8%	248 730	117.9%	(58.3%)
City Of Tshwane	4 407 221	4 072 404	1 186 255	29.1%	4 084 777	100.3%	992 790	109.7%	19.5%
<b>Total</b>	<b>25 346 797</b>	<b>25 179 548</b>	<b>5 718 681</b>	<b>22.7%</b>	<b>24 471 933</b>	<b>97.2%</b>	<b>5 623 208</b>	<b>103.8%</b>	<b>1.7%</b>
<b>Water expenditure</b>									
Buffalo City	531 791	588 368	254 542	43.3%	703 654	119.6%	161 117	106.6%	58.0%
Cape Town	2 782 122	3 042 394	856 146	28.1%	2 894 693	95.1%	710 698	103.3%	20.5%
Ekurhuleni Metro	5 637 381	5 643 105	1 566 789	27.8%	5 175 975	91.7%	1 262 892	99.0%	24.1%
eThekwini	4 191 845	4 191 845	1 117 095	26.6%	4 084 284	97.4%	1 246 611	84.5%	(10.4%)
City Of Johannesburg	4 807 792	4 777 886	1 440 915	30.2%	6 439 607	134.8%	1 458 625	137.2%	(1.2%)
Mangaung	823 910	892 857	692 048	77.5%	1 207 529	135.2%	138 130	85.5%	401.0%
Nelson Mandela Bay	732 067	906 974	154 644	17.1%	754 466	83.2%	202 644	102.7%	(23.7%)
City Of Tshwane	3 710 421	3 674 677	1 078 096	29.3%	3 254 537	88.6%	817 455	110.1%	31.9%
<b>Total</b>	<b>23 217 327</b>	<b>23 718 106</b>	<b>7 160 275</b>	<b>30.2%</b>	<b>24 514 744</b>	<b>103.4%</b>	<b>5 998 172</b>	<b>105.7%</b>	<b>19.4%</b>

Source: National Treasury Local Government database

### Metros aggregated electricity revenue and expenditure as at 30 June 2017

R thousands	Budget		Fourth Quarter 2016/17		Year to date: 30 June 2017		Fourth Quarter 2015/16		Q4 of
	Main app	Adjusted 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	2015/16 to Q4 of 2016/17
<b>Electricity revenue</b>									
Buffalo City	1 888 170	1 893 013	368 896	19.5%	1 799 109	95.0%	416 227	98.7%	(11.4%)
Cape Town	11 956 551	11 961 351	2 967 606	24.8%	11 954 764	99.9%	2 812 051	100.6%	5.5%
Ekurhuleni Metro	13 970 789	13 970 789	3 262 560	23.4%	13 844 930	99.1%	2 875 404	94.7%	13.5%
eThekwini	12 933 245	12 933 245	2 467 682	19.1%	11 992 459	92.7%	2 938 782	97.0%	(16.0%)
City Of Johannesburg	16 634 160	16 649 160	3 486 921	20.9%	14 778 790	88.8%	3 515 994	85.9%	(0.8%)
Mangaung	2 537 944	2 435 063	534 166	21.9%	2 253 429	92.5%	501 671	89.4%	6.5%
Nelson Mandela Bay	3 903 338	3 882 483	837 912	21.6%	3 659 800	94.3%	1 162 238	99.3%	(27.9%)
City Of Tshwane	12 566 639	12 150 171	2 928 751	24.1%	11 141 743	91.7%	2 318 692	90.8%	26.3%
<b>Total</b>	<b>76 390 837</b>	<b>75 875 274</b>	<b>16 854 495</b>	<b>22.2%</b>	<b>71 425 024</b>	<b>94.1%</b>	<b>16 541 058</b>	<b>93.6%</b>	<b>1.9%</b>
<b>Electricity expenditure</b>									
Buffalo City	1 725 555	1 796 346	487 909	27.2%	1 816 326	101.1%	447 888	103.8%	8.9%
Cape Town	10 022 681	10 017 089	2 203 823	22.0%	8 987 294	89.7%	2 961 042	99.7%	(25.6%)
Ekurhuleni Metro	13 297 949	13 348 364	3 554 586	26.6%	12 821 246	96.1%	3 542 598	97.9%	0.3%
eThekwini	11 233 875	11 233 875	3 895 380	34.7%	10 897 120	97.0%	3 118 624	102.5%	24.9%
City Of Johannesburg	15 344 993	15 357 330	4 047 923	26.4%	15 230 757	99.2%	3 437 284	94.9%	17.8%
Mangaung	2 231 135	2 226 322	557 324	25.0%	2 259 767	101.5%	578 081	103.7%	(3.6%)
Nelson Mandela Bay	3 686 463	3 549 029	898 651	25.3%	3 498 733	98.6%	889 161	97.3%	1.1%
City Of Tshwane	10 570 122	10 301 456	2 445 331	23.7%	9 655 406	93.7%	2 768 608	102.9%	(11.7%)
<b>Total</b>	<b>68 112 773</b>	<b>67 829 811</b>	<b>18 090 926</b>	<b>26.7%</b>	<b>65 166 649</b>	<b>96.1%</b>	<b>17 743 286</b>	<b>99.3%</b>	<b>2.0%</b>

Source: National Treasury Local Government database

**Metros aggregated waste water management revenue and expenditure as at 30 June 2017**

R thousands	Budget		Fourth Quarter 2016/17		Year to date: 30 June 2017		Fourth Quarter 2015/16		Q4 of
	Main app	Adjusted 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	2015/16 to Q4 of 2016/17
<b>Waste water management revenue</b>									
Buffalo City	422 983	473 083	79 541	16.8%	447 815	94.7%	129 487	113.3%	(38.6%)
Cape Town	1 696 421	1 767 571	381 060	21.6%	1 697 948	96.1%	421 795	106.2%	(9.7%)
Ekurhuleni Metro	1 646 692	1 695 278	392 151	23.1%	1 613 537	95.2%	260 771	90.5%	50.4%
eThekwini	1 103 084	1 104 632	511 402	46.3%	1 395 704	126.4%	259 811	95.5%	96.8%
City Of Johannesburg	3 723 534	3 584 904	873 514	24.4%	3 196 698	89.2%	816 704	88.9%	7.0%
Mangaung	339 875	332 631	35 394	10.6%	285 406	85.8%	89 839	126.1%	(60.6%)
Nelson Mandela Bay	753 435	734 840	127 120	17.3%	607 960	82.7%	136 418	102.6%	(6.8%)
City Of Tshwane	956 283	869 933	307 905	35.4%	962 638	110.7%	216 044	94.2%	42.5%
<b>Total</b>	<b>10 642 306</b>	<b>10 562 873</b>	<b>2 708 085</b>	<b>25.6%</b>	<b>10 207 706</b>	<b>96.6%</b>	<b>2 330 868</b>	<b>96.2%</b>	<b>16.2%</b>

R thousands	Budget		Fourth Quarter 2016/17		Year to date: 30 June 2017		Fourth Quarter 2015/16		Q4 of
	Main app	Adjusted Budget	Actual Exp	4th Q as % of adj budget	Actual Exp	Total Exp as % of adj budget	Actual Exp	Total Exp as % of adj budget	2015/16 to Q4 of 2016/17
<b>Waste water management expenditure</b>									
Buffalo City	467 437	458 985	139 577	30.4%	485 514	105.8%	138 973	101.7%	0.4%
Cape Town	1 628 232	1 722 944	505 637	29.3%	1 641 068	95.2%	434 931	92.6%	16.3%
Ekurhuleni Metro	735 383	732 721	57 237	7.8%	677 316	92.4%	137 930	95.0%	(58.5%)
eThekwini	1 206 046	1 207 593	356 896	29.6%	1 177 389	97.5%	312 689	93.3%	14.1%
City Of Johannesburg	3 205 194	3 185 257	367 526	11.5%	1 571 758	49.3%	315 225	46.2%	16.6%
Mangaung	299 931	293 572	74 404	25.3%	283 361	96.5%	111 449	118.5%	(33.2%)
Nelson Mandela Bay	532 694	578 502	98 336	17.0%	456 798	79.0%	149 894	90.2%	(34.4%)
City Of Tshwane	555 495	636 079	210 478	33.1%	587 994	92.4%	32 076	66.7%	556.2%
<b>Total</b>	<b>8 630 411</b>	<b>8 815 653</b>	<b>1 810 090</b>	<b>20.5%</b>	<b>6 881 198</b>	<b>78.1%</b>	<b>1 633 168</b>	<b>75.8%</b>	<b>10.8%</b>

Source: National Treasury Local Government database

**Metros aggregated waste management revenue and expenditure as at 30 June 2017**

R thousands	Budget		Fourth Quarter 2016/17		Year to date: 30 June 2017		Fourth Quarter 2015/16		Q4 of
	Main app	Adjusted 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	2015/16 to Q4 of 2016/17
<b>Waste management revenue</b>									
Buffalo City	429 813	409 875	84 430	20.6%	397 492	97.0%	74 576	93.1%	13.2%
Cape Town	1 247 963	1 230 766	300 869	24.4%	1 217 774	98.9%	280 262	100.4%	7.4%
Ekurhuleni Metro	2 069 847	2 069 847	406 138	19.6%	2 048 504	99.0%	355 716	99.6%	14.2%
eThekwini	988 171	988 171	143 790	14.6%	931 037	94.2%	244 227	101.5%	(41.1%)
City Of Johannesburg	1 462 678	1 466 804	374 477	25.5%	1 385 176	94.4%	257 702	94.8%	45.3%
Mangaung	274 512	256 384	23 078	9.0%	270 730	105.6%	37 337	109.4%	(38.2%)
Nelson Mandela Bay	305 077	291 737	41 064	14.1%	263 607	90.4%	66 148	96.5%	(37.9%)
City Of Tshwane	1 287 669	1 325 427	332 179	25.1%	1 299 783	98.1%	311 671	100.1%	6.6%
<b>Total</b>	<b>8 065 729</b>	<b>8 039 012</b>	<b>1 706 025</b>	<b>21.2%</b>	<b>7 814 103</b>	<b>97.2%</b>	<b>1 627 639</b>	<b>99.0%</b>	<b>4.8%</b>

R thousands	Budget		Fourth Quarter 2016/17		Year to date: 30 June 2017		Fourth Quarter 2015/16		Q4 of
	Main app	Adjusted Budget	Actual Exp	4th Q as % of adj budget	Actual Exp	Total Exp as % of adj budget	Actual Exp	Total Exp as % of adj budget	2015/16 to Q4 of 2016/17
<b>Waste management expenditure</b>									
Buffalo City	316 432	377 662	141 929	37.6%	423 054	112.0%	89 506	101.7%	58.6%
Cape Town	2 195 173	2 132 559	558 269	26.2%	1 991 579	93.4%	496 319	91.7%	12.5%
Ekurhuleni Metro	1 618 389	1 613 375	413 605	25.6%	1 657 526	102.7%	537 265	98.5%	(23.0%)
eThekwini	917 621	917 621	332 457	36.2%	1 145 677	124.9%	284 258	120.0%	17.0%
City Of Johannesburg	2 006 732	2 054 587	541 184	26.3%	2 005 919	97.6%	428 130	92.0%	26.4%
Mangaung	245 624	270 379	44 390	16.4%	218 510	80.8%	81 792	106.8%	(45.7%)
Nelson Mandela Bay	216 392	313 616	61 882	19.7%	274 103	87.4%	96 074	95.0%	(35.6%)
City Of Tshwane	1 222 112	1 250 089	385 997	30.9%	1 237 344	99.0%	589 610	119.2%	(34.5%)
<b>Total</b>	<b>8 738 474</b>	<b>8 929 887</b>	<b>2 479 713</b>	<b>27.8%</b>	<b>8 953 712</b>	<b>100.3%</b>	<b>2 602 953</b>	<b>100.7%</b>	<b>(4.7%)</b>

Source: National Treasury Local Government database

## 8. Operating revenue and expenditure per function for secondary cities

### Secondary cities water revenue and expenditure as at 30 June 2017

R thousands	Budget		Fourth Quarter 2016/17		Year to date: 30 June 2017		Fourth Quarter 2015/16		Q4 of
	Main app	Adjusted 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	2015/16 to Q4 of 2016/17
<b>Water revenue</b>									
City Of Matlosana	619 776	622 594	82 690	13.3%	441 267	70.9%	105 851	74.2%	(21.9%)
City of Mbombela	151 133	152 396	29 902	19.6%	86 185	56.6%	-	-	-
Drakenstein	204 316	204 316	45 345	22.2%	182 627	89.4%	49 168	98.3%	(7.8%)
Emalahleni (Mp)	387 561	402 573	23 863	5.9%	78 046	19.4%	18 176	23.3%	31.3%
Emfuleni	1 284 186	1 288 948	304 194	23.6%	1 273 389	98.8%	257 757	100.3%	18.0%
George	137 763	138 085	30 597	22.2%	130 598	94.6%	32 684	94.9%	(6.4%)
Gov an Mbeki	361 572	361 572	55 055	15.2%	296 534	82.0%	78 009	82.5%	(29.4%)
Madibeng	308 364	148 600	51 811	34.9%	161 776	108.9%	33 560	52.1%	54.4%
Majhabeng	220 480	220 480	87 815	39.8%	366 642	166.3%	116 657	185.8%	(24.7%)
Mogale City	307 995	246 547	58 108	23.6%	264 349	107.2%	65 102	97.3%	(10.7%)
Msunduzi	884 011	884 011	126 318	14.3%	657 449	74.4%	116 642	101.5%	8.3%
New castle	247 149	229 146	44 746	19.5%	277 715	121.2%	65 246	107.6%	(31.4%)
Polokwane	284 956	284 956	56 743	19.9%	277 334	97.3%	68 504	110.3%	(17.2%)
Rustenburg	718 215	712 683	117 608	16.5%	500 550	70.2%	81 604	71.4%	44.1%
Sol Plaatje	255 384	255 384	58 694	23.0%	264 609	103.6%	51 496	99.1%	14.0%
Stellenbosch	151 455	154 181	39 346	25.5%	164 911	107.0%	41 792	109.3%	(5.9%)
Steve Tshwete	93 561	89 125	16 619	18.6%	87 204	97.8%	19 296	96.9%	(13.9%)
Tlokw e-Ventersdorp	-	137 131	16 106	11.7%	100 425	73.2%	-	-	-
uMhlathuze	367 845	407 866	116 416	28.5%	426 737	104.6%	78 359	92.7%	48.6%
<b>Total</b>	<b>6 985 722</b>	<b>6 940 594</b>	<b>1 361 976</b>	<b>19.6%</b>	<b>6 038 346</b>	<b>87.0%</b>	<b>1 279 902</b>	<b>90.4%</b>	<b>6.4%</b>
<b>Water expenditure</b>									
City Of Matlosana	521 380	448 801	22 215	4.9%	269 173	60.0%	63 934	72.3%	(65.3%)
City of Mbombela	261 547	259 247	65 187	25.1%	196 866	75.9%	-	-	-
Drakenstein	140 030	142 603	34 021	23.9%	87 643	61.5%	37 009	56.9%	(8.1%)
Emalahleni (Mp)	-	305 173	34 755	11.4%	148 192	48.6%	26 585	-	30.7%
Emfuleni	1 120 484	1 270 213	139 824	11.0%	718 352	56.6%	232 936	86.7%	(40.0%)
George	116 943	111 094	29 309	26.4%	107 635	96.9%	27 914	89.6%	5.0%
Gov an Mbeki	283 453	289 247	54 457	18.8%	366 181	126.6%	74 179	75.6%	(26.6%)
Madibeng	230 060	358 788	43 943	12.2%	169 174	47.2%	68 429	80.9%	(35.8%)
Majhabeng	424 935	424 935	26 912	6.3%	254 778	60.0%	82 338	42.2%	(67.3%)
Mogale City	361 221	351 910	94 292	26.8%	369 920	105.1%	94 745	102.0%	(0.5%)
Msunduzi	791 868	791 868	136 890	17.3%	526 462	66.5%	127 087	84.4%	7.7%
New castle	173 407	273 359	97 542	35.7%	254 761	93.2%	392 320	74.9%	(75.1%)
Polokwane	304 709	310 128	79 039	25.5%	279 358	90.1%	49 207	77.8%	60.6%
Rustenburg	500 757	538 855	111 318	20.7%	450 800	83.7%	81 263	81.6%	37.0%
Sol Plaatje	209 194	208 294	35 030	16.8%	191 453	91.9%	33 011	93.8%	6.1%
Stellenbosch	116 795	117 228	24 629	21.0%	84 606	72.2%	25 647	77.5%	(4.0%)
Steve Tshwete	98 685	84 613	13 104	15.5%	73 423	86.8%	22 306	84.4%	(41.3%)
Tlokw e-Ventersdorp	-	89 287	9 074	10.2%	63 786	71.4%	-	-	-
uMhlathuze	395 341	419 226	136 131	32.5%	499 731	119.2%	91 447	99.8%	48.9%
<b>Total</b>	<b>6 050 808</b>	<b>6 794 870</b>	<b>1 187 673</b>	<b>17.5%</b>	<b>5 112 294</b>	<b>75.2%</b>	<b>1 530 357</b>	<b>81.1%</b>	<b>(22.4%)</b>

Source: National Treasury Local Government database

Secondary cities electricity revenue and expenditure as at 30 June 2017

R thousands	Budget		Fourth Quarter 2016/17		Year to date: 30 June 2017		Fourth Quarter 2015/16		Q4 of
	Main app	Adjusted 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	2015/16 to Q4 of 2016/17
<b>Electricity revenue</b>									
City Of Matlosana	865 748	861 359	104 933	12.2%	668 908	77.7%	154 091	86.6%	(31.9%)
City of Mbombela	928 070	824 317	267 319	32.4%	800 785	97.1%	-	-	-
Drakenstein	1 064 720	1 064 720	262 050	24.6%	1 075 296	101.0%	235 089	97.9%	11.5%
Emalahleni (Mp)	1 175 294	1 176 293	237 791	20.2%	1 028 364	87.4%	229 924	107.2%	3.4%
Ermfuleni	2 478 209	2 423 963	459 406	19.0%	1 859 877	76.7%	437 450	93.3%	5.0%
George	597 119	616 180	151 325	24.6%	605 656	98.3%	133 639	97.9%	13.2%
Gov an Mbeki	565 582	565 582	77 262	13.7%	412 501	72.9%	136 768	79.7%	(43.5%)
Madibeng	561 360	434 416	117 610	27.1%	422 078	97.2%	109 920	77.3%	7.0%
Majhabeng	788 042	788 042	117 761	14.9%	524 468	66.6%	118 683	68.6%	(0.8%)
Mogale City	963 076	898 061	213 133	23.7%	916 965	102.1%	196 880	94.8%	8.3%
Msunduzi	2 064 548	2 064 548	481 042	23.3%	1 917 390	92.9%	435 461	96.3%	10.5%
Newcastle	771 359	748 239	173 798	23.2%	742 216	99.2%	168 442	92.0%	3.2%
Polokwane	917 430	917 430	201 781	22.0%	833 288	90.8%	196 680	96.0%	2.6%
Rustenburg	2 137 169	2 342 087	498 774	21.3%	2 116 505	90.4%	392 428	87.0%	27.1%
Sol Plaatje	700 551	675 551	161 896	24.0%	651 506	96.4%	152 173	96.6%	6.4%
Stellenbosch	507 683	497 230	127 749	25.7%	499 903	100.5%	115 534	98.5%	10.6%
Stev e Tshwete	589 515	547 732	113 444	20.7%	544 353	99.4%	142 853	99.9%	(20.6%)
Tlokw e-Ventersdorp	-	721 450	104 541	14.5%	594 615	82.4%	-	-	-
uMhlathuze	1 434 071	1 569 348	464 522	29.6%	1 644 158	104.8%	300 039	104.1%	54.8%
<b>Total</b>	<b>19 109 547</b>	<b>19 736 550</b>	<b>4 336 138</b>	<b>22.0%</b>	<b>17 858 834</b>	<b>90.5%</b>	<b>3 656 053</b>	<b>93.2%</b>	<b>18.6%</b>
R thousands	Budget		Fourth Quarter 2016/17		Year to date: 30 June 2017		Fourth Quarter 2015/16		Q4 of
	Main app	Adjusted Budget	Actual Exp	4th Q as % of adj budget	Actual Exp	Total Exp as % of adj budget	Actual Exp	Total Exp as % of adj budget	2015/16 to Q4 of 2016/17
<b>Electricity expenditure</b>									
City Of Matlosana	724 563	783 670	202 002	25.8%	719 217	91.8%	164 260	110.7%	23.0%
City of Mbombela	713 873	571 941	86 351	15.1%	491 454	85.9%	-	-	-
Drakenstein	880 995	883 421	252 601	28.6%	807 985	91.5%	161 721	78.5%	56.2%
Emalahleni (Mp)	-	1 261 457	369 050	29.3%	1 119 831	88.8%	121 112	-	204.7%
Ermfuleni	1 832 538	2 330 162	212 165	9.1%	1 397 329	60.0%	99 302	79.3%	113.7%
George	516 099	529 180	120 922	22.9%	463 168	87.5%	109 451	87.8%	10.5%
Gov an Mbeki	604 229	626 647	133 895	21.4%	533 701	85.2%	162 599	87.7%	(17.7%)
Madibeng	455 781	790 680	106 522	13.5%	466 420	59.0%	141 890	97.6%	(24.9%)
Majhabeng	538 331	538 331	15 465	2.9%	193 316	35.9%	25 909	40.3%	(40.3%)
Mogale City	835 287	830 369	210 848	25.4%	809 370	97.5%	200 851	93.6%	5.0%
Msunduzi	1 693 598	1 693 598	452 491	26.7%	1 605 900	94.8%	414 794	101.0%	9.1%
Newcastle	604 924	559 340	146 222	26.1%	606 927	108.5%	117 834	903.4%	24.1%
Polokwane	778 997	791 275	199 247	25.2%	767 592	97.0%	176 809	91.8%	12.7%
Rustenburg	1 817 334	2 095 461	357 898	17.1%	1 847 207	88.2%	225 075	99.8%	59.0%
Sol Plaatje	622 243	631 643	123 051	19.5%	552 596	87.5%	114 974	89.1%	7.0%
Stellenbosch	484 464	477 790	91 424	19.1%	378 425	79.2%	85 565	77.3%	6.8%
Stev e Tshwete	520 629	514 186	106 229	20.7%	446 715	86.9%	102 647	85.8%	3.5%
Tlokw e-Ventersdorp	-	618 529	73 028	11.8%	478 281	77.3%	-	-	-
uMhlathuze	1 210 557	1 330 939	438 412	32.9%	1 390 431	104.5%	280 412	104.6%	56.3%
<b>Total</b>	<b>14 834 441</b>	<b>17 858 619</b>	<b>3 697 822</b>	<b>20.7%</b>	<b>15 075 866</b>	<b>84.4%</b>	<b>2 705 206</b>	<b>98.2%</b>	<b>36.7%</b>

Source: National Treasury Local Government database

Secondary cities waste water management revenue and expenditure as at 30 June 2017

R thousands	Budget		Fourth Quarter 2016/17		Year to date: 30 June 2017		Fourth Quarter 2015/16		Q4 of
	Main app	Adjusted 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	2015/16 to Q4 of 2016/17
<b>Waste water management revenue</b>									
City Of Matlosana	143 645	143 645	16 983	11.8%	152 325	106.0%	56 411	105.9%	(69.9%)
City of Mbombela	25 486	13 367	8 580	64.2%	25 899	193.8%	-	-	-
Drakenstein	107 566	108 066	3 628	3.4%	106 147	98.2%	5 014	101.1%	(27.6%)
Emalahleni (Mp)	148 725	148 877	32 029	21.5%	122 564	82.3%	27 988	98.9%	14.4%
Emfuleni	408 937	407 237	94 733	23.3%	381 463	93.7%	83 666	86.4%	13.2%
George	109 829	113 829	21 280	18.7%	103 891	91.3%	22 684	102.9%	(6.2%)
Gov an Mbeki	101 214	101 214	12 879	12.7%	74 430	73.5%	19 268	74.7%	(33.2%)
Madibeng	161 640	35 007	17 011	48.6%	45 554	130.1%	4 591	21.8%	270.5%
Majhabeng	128 861	128 861	54 718	42.5%	171 499	133.1%	32 409	111.8%	68.8%
Mogale City	194 016	169 062	42 987	25.4%	201 820	119.4%	34 718	100.7%	23.8%
Msunduzi	171 461	171 461	48 489	28.3%	169 860	99.1%	37 306	103.8%	30.0%
New castle	186 113	186 165	25 378	13.6%	184 598	99.2%	23 645	87.3%	7.3%
Polokwane	60 858	60 858	15 140	24.9%	60 246	99.0%	11 748	95.4%	28.9%
Rustenburg	367 940	389 023	106 701	27.4%	357 175	91.8%	43 634	62.8%	144.5%
Sol Plaatje	76 450	76 450	19 097	25.0%	76 377	99.9%	18 241	99.8%	4.7%
Stellenbosch	96 531	102 456	7 402	7.2%	105 935	103.4%	5 533	101.5%	33.8%
Steve Tshwete	75 276	74 850	13 971	18.7%	74 943	100.1%	17 619	100.6%	(20.7%)
Tlokwe-Ventersdorp	-	64 893	14 684	22.6%	63 272	97.5%	-	-	-
uMhlathuze	218 742	215 680	33 747	15.6%	188 357	87.3%	42 369	113.4%	(20.3%)
<b>Total</b>	<b>2 783 291</b>	<b>2 711 001</b>	<b>589 438</b>	<b>21.7%</b>	<b>2 666 355</b>	<b>98.4%</b>	<b>486 843</b>	<b>89.0%</b>	<b>21.1%</b>
<b>Waste water management expenditure</b>									
City Of Matlosana	117 875	132 265	10 444	7.9%	82 110	62.1%	20 448	74.7%	(48.9%)
City of Mbombela	34 001	34 001	4 327	12.7%	119 816	352.4%	-	-	-
Drakenstein	137 489	147 204	28 237	19.2%	108 599	73.8%	25 023	73.5%	12.8%
Emalahleni (Mp)	-	156 836	20 026	12.8%	77 055	49.1%	17 541	-	14.2%
Emfuleni	279 213	286 629	30 358	10.6%	112 182	39.1%	24 684	50.6%	23.0%
George	94 487	95 904	25 416	26.5%	85 201	88.8%	20 686	89.4%	22.9%
Gov an Mbeki	93 482	101 041	18 349	18.2%	50 159	49.6%	22 671	69.6%	(19.1%)
Madibeng	28 429	-	8 850	-	29 583	-	7 458	93.8%	18.7%
Majhabeng	104 848	104 848	25 858	24.7%	81 640	77.9%	18 257	67.9%	41.6%
Mogale City	124 025	113 866	34 039	29.9%	113 185	99.4%	23 041	77.9%	47.7%
Msunduzi	236 812	236 812	47 556	20.1%	192 878	81.4%	46 889	83.8%	1.4%
New castle	21 538	29 528	7 053	23.9%	29 403	99.6%	7 992	63.5%	(11.7%)
Polokwane	102 559	103 660	33 439	32.3%	82 589	79.7%	32 381	80.6%	3.3%
Rustenburg	323 031	325 742	87 953	27.0%	233 265	71.6%	44 671	61.6%	96.9%
Sol Plaatje	63 501	70 201	18 494	26.3%	65 397	93.2%	19 799	97.3%	(6.6%)
Stellenbosch	127 587	122 491	29 078	23.7%	99 187	81.0%	30 974	83.5%	(6.1%)
Steve Tshwete	79 234	67 309	9 159	13.6%	64 570	95.9%	22 370	92.1%	(59.1%)
Tlokwe-Ventersdorp	-	63 448	11 618	18.3%	49 629	78.2%	-	-	-
uMhlathuze	188 038	199 686	53 105	26.6%	213 321	106.8%	63 665	121.3%	(16.6%)
<b>Total</b>	<b>2 156 151</b>	<b>2 391 471</b>	<b>503 360</b>	<b>21.0%</b>	<b>1 889 770</b>	<b>79.0%</b>	<b>448 549</b>	<b>81.4%</b>	<b>12.2%</b>

Source: National Treasury Local Government database

Secondary cities waste management revenue and expenditure as at 30 June 2017

R thousands	Budget		Fourth Quarter 2016/17		Year to date: 30 June 2017		Fourth Quarter 2015/16		Q4 of
	Main app	Adjusted 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	2015/16 to Q4 of 2016/17
<b>Waste management revenue</b>									
City Of Matlosana	214 066	214 086	24 126	11.3%	134 517	62.8%	34 745	60.9%	(30.6%)
City of Mbombela	110 911	90 170	31 340	34.8%	98 550	109.3%	-	-	-
Drakenstein	41 796	41 796	11 484	27.5%	147 680	353.3%	10 563	115.3%	8.7%
Emalahleni (Mp)	102 515	109 303	-	-	-	-	20 903	83.3%	(100.0%)
Emfuleni	223 140	218 573	65 296	29.9%	241 820	110.6%	51 252	96.9%	27.4%
George	80 728	85 728	15 846	18.5%	76 957	89.8%	15 007	104.0%	5.6%
Gov an Mbeki	108 387	108 387	17 704	16.3%	90 078	83.1%	25 015	80.0%	(29.2%)
Madibeng	139 945	30 411	11 267	37.0%	38 889	127.9%	7 682	25.6%	46.7%
Majhabeng	72 517	72 517	34 598	47.7%	106 841	147.3%	19 719	121.5%	75.5%
Mogale City	186 847	168 273	31 136	18.5%	183 748	109.2%	26 390	99.7%	18.0%
Msunduzi	111 002	111 002	5 604	5.0%	23 035	20.8%	22 563	103.2%	(75.2%)
Newcastle	113 515	114 332	20 643	18.1%	112 557	98.4%	19 321	92.3%	6.8%
Polokwane	71 518	71 518	20 514	28.7%	76 934	107.6%	15 882	99.4%	29.2%
Rustenburg	186 906	186 905	27 700	14.8%	150 816	80.7%	27 204	78.1%	1.8%
Sol Plaatje	56 803	56 803	14 088	24.8%	56 432	99.3%	13 513	100.1%	4.3%
Stellenbosch	64 710	64 710	921	1.4%	65 109	100.6%	1 210	97.2%	(23.9%)
Steve Tshwete	85 623	86 183	15 955	18.5%	87 636	101.7%	20 335	101.1%	(21.5%)
Tlokwe-Ventersdorp	-	63 303	9 789	15.5%	53 198	84.0%	-	-	-
uMhlathuze	124 080	124 153	22 883	18.4%	117 798	94.9%	34 795	74.8%	(34.2%)
<b>Total</b>	<b>2 095 007</b>	<b>2 018 153</b>	<b>380 893</b>	<b>18.9%</b>	<b>1 862 595</b>	<b>92.3%</b>	<b>366 098</b>	<b>85.6%</b>	<b>4.0%</b>
R thousands	Budget		Fourth Quarter 2016/17		Year to date: 30 June 2017		Fourth Quarter 2015/16		Q4 of
	Main app	Adjusted Budget	Actual Exp	4th Q as % of adj budget	Actual Exp	Total Exp as % of adj budget	Actual Exp	Total Exp as % of adj budget	2015/16 to Q4 of 2016/17
<b>Waste management expenditure</b>									
City Of Matlosana	121 909	99 423	15 906	16.0%	59 077	59.4%	26 368	75.7%	(39.7%)
City of Mbombela	183 682	183 682	51 230	27.9%	163 444	89.0%	-	-	-
Drakenstein	115 593	120 308	32 299	26.8%	109 526	91.0%	27 100	86.8%	19.2%
Emalahleni (Mp)	-	106 965	-	-	-	-	17 566	-	(100.0%)
Emfuleni	175 625	231 992	33 801	14.6%	102 221	44.1%	51 126	77.5%	(33.9%)
George	59 160	61 606	17 210	27.9%	66 266	107.6%	14 448	87.2%	19.1%
Gov an Mbeki	80 424	78 972	13 274	16.8%	35 504	45.0%	17 691	75.8%	(25.0%)
Madibeng	63 887	-	17 615	-	65 588	-	19 516	102.9%	(9.7%)
Majhabeng	86 201	86 200	24 371	28.3%	96 879	112.4%	23 030	85.0%	5.8%
Mogale City	151 388	107 193	24 764	23.1%	108 413	101.1%	40 045	94.3%	(38.2%)
Msunduzi	122 061	122 061	13 131	10.8%	51 834	42.5%	38 139	108.3%	(65.6%)
Newcastle	68 853	97 407	19 507	20.0%	93 168	95.6%	22 485	95.6%	(13.2%)
Polokwane	69 258	68 692	16 274	23.7%	63 599	92.6%	15 233	89.9%	6.8%
Rustenburg	131 644	158 854	35 506	22.4%	115 892	73.0%	29 215	79.7%	21.5%
Sol Plaatje	53 403	53 403	14 845	27.8%	51 990	97.4%	13 956	91.9%	6.4%
Stellenbosch	76 697	76 934	12 514	16.3%	46 840	60.9%	14 544	63.1%	(14.0%)
Steve Tshwete	79 817	80 599	19 254	23.9%	72 245	89.6%	22 997	93.8%	(16.3%)
Tlokwe-Ventersdorp	-	55 316	10 856	19.6%	43 812	79.2%	-	-	-
uMhlathuze	110 120	110 630	24 638	22.3%	109 535	99.0%	26 845	82.6%	(8.2%)
<b>Total</b>	<b>1 749 721</b>	<b>1 900 236</b>	<b>396 996</b>	<b>20.9%</b>	<b>1 455 832</b>	<b>76.6%</b>	<b>420 305</b>	<b>90.4%</b>	<b>(5.5%)</b>

Source: National Treasury Local Government database

## 9. Aggregated municipal debtors age analysis

Consolidated Debtors Age Analysis as at 30 June 2017

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	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	3 356 683	8.9%	1 513 125	4.0%	1 391 246	3.7%	31 608 287	83.5%	37 869 341	29.5%	397 562	1.1%	3 741 789	9.9%
Trade and Other Receivables from Exchange Transactions - Electricity	5 667 251	31.3%	1 356 780	7.5%	790 794	4.4%	10 271 080	56.8%	18 085 904	14.1%	322 537	1.8%	1 410 806	7.8%
Receivables from Non-exchange Transactions - Property Rates	3 227 254	12.5%	966 623	3.7%	728 693	2.8%	20 956 777	81.0%	25 879 347	20.2%	218 982	0.9%	3 383 787	13.1%
Receivables from Exchange Transactions - Waste Water Management	1 162 077	9.3%	493 070	3.9%	463 149	3.7%	10 410 057	83.1%	12 528 353	9.8%	142 143	1.1%	933 884	7.5%
Receivables from Exchange Transactions - Waste Management	755 503	7.5%	336 795	3.3%	337 055	3.3%	8 647 117	85.8%	10 076 470	7.9%	127 523	1.3%	779 130	7.7%
Receivables from Exchange Transactions - Property Rental Debtors	97 846	4.5%	37 150	1.7%	33 945	1.6%	2 016 238	92.3%	2 185 179	1.7%	3 824	0.2%	184 217	8.4%
Interest on Arrear Debtor Accounts	453 555	3.5%	291 610	2.2%	423 338	3.2%	11 888 134	91.1%	13 056 637	10.2%	186 415	1.4%	676 483	5.2%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	0	100.0%	0	-	4 172	-	-	-
Other	543 737	6.3%	255 742	3.0%	172 814	2.0%	7 695 230	88.8%	8 667 522	6.8%	317 152	3.7%	991 633	11.4%
<b>Total</b>	<b>15 263 906</b>	<b>11.9%</b>	<b>5 250 894</b>	<b>4.1%</b>	<b>4 341 033</b>	<b>3.4%</b>	<b>103 492 921</b>	<b>80.6%</b>	<b>128 348 754</b>	<b>100.0%</b>	<b>1 720 310</b>	<b>1.3%</b>	<b>12 101 728</b>	<b>9.4%</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	892 631	12.1%	306 566	4.1%	334 353	4.5%	5 875 271	79.3%	7 408 822	5.8%	14 508	0.2%	687 332	9.3%
Commercial	6 907 381	25.5%	1 568 720	5.8%	1 114 798	4.1%	17 545 687	64.7%	27 136 585	21.1%	2 365 007	8.7%	1 599 669	5.9%
Households	6 876 199	8.3%	3 015 011	3.6%	2 722 035	3.3%	70 536 287	84.8%	83 149 531	64.8%	809 235	1.0%	9 296 486	11.2%
Other	587 695	5.5%	360 597	3.4%	169 847	1.6%	9 535 676	89.5%	10 653 815	8.3%	(1 468 440)	(13.8%)	518 241	4.9%
<b>Total</b>	<b>15 263 906</b>	<b>11.9%</b>	<b>5 250 894</b>	<b>4.1%</b>	<b>4 341 033</b>	<b>3.4%</b>	<b>103 492 921</b>	<b>80.6%</b>	<b>128 348 754</b>	<b>100.0%</b>	<b>1 720 310</b>	<b>1.3%</b>	<b>12 101 728</b>	<b>9.4%</b>
<b>Per Province</b>														
Eastern Cape	1 135 269	12.5%	411 767	4.5%	353 077	3.9%	7 198 444	79.1%	9 098 558	7.1%	561 902	6.2%	2 041 014	22.4%
Free State	822 353	6.6%	455 667	3.7%	848 804	6.8%	10 314 544	82.9%	12 441 368	9.7%	98 974	0.8%	3 038 053	24.4%
Gauteng	6 322 011	12.9%	1 831 947	3.7%	1 461 608	3.0%	39 461 054	80.4%	49 076 620	38.2%	708 350	1.4%	1 104 747	2.3%
Kwazulu-Natal	2 373 095	14.7%	993 930	6.2%	497 834	3.1%	12 290 990	76.1%	16 155 849	12.6%	225 480	1.4%	4 391 161	27.2%
Limpopo	237 827	4.9%	138 826	2.9%	119 955	2.5%	4 345 008	89.7%	4 841 616	3.8%	-	-	220 848	4.6%
Mpumalanga	680 502	6.5%	312 070	3.0%	266 740	2.5%	9 279 579	88.1%	10 538 891	8.2%	-	-	401 645	3.8%
North West	855 928	7.4%	482 572	4.2%	377 236	3.3%	9 858 707	85.2%	11 574 442	9.0%	67	-	-	-
Northern Cape	233 352	5.7%	116 400	2.9%	105 610	2.6%	3 618 794	88.8%	4 074 155	3.2%	14 869	0.4%	641 829	15.8%
Western Cape	2 603 571	24.7%	507 715	4.8%	310 170	2.9%	7 125 801	67.6%	10 547 256	8.2%	110 668	1.1%	262 432	2.5%
<b>Total</b>	<b>15 263 906</b>	<b>11.9%</b>	<b>5 250 894</b>	<b>4.1%</b>	<b>4 341 033</b>	<b>3.4%</b>	<b>103 492 921</b>	<b>80.6%</b>	<b>128 348 754</b>	<b>100.0%</b>	<b>1 720 310</b>	<b>1.3%</b>	<b>12 101 728</b>	<b>9.4%</b>

Source: National Treasury Local Government database

## 10. Debtors' age analysis for the metros

### Metros Debtors Age Analysis as at 30 June 2017

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to		Impairment -Bad Debts ito Council	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>June 2017</b>														
Buffalo City	252 327	13.7%	102 702	5.6%	58 137	3.2%	1 432 554	77.6%	1 845 720	2.8%	-	-	-	-
Cape Town	1 905 304	23.4%	407 435	5.0%	242 979	3.0%	5 590 406	68.6%	8 146 125	12.6%	-	-	-	-
Ekurhuleni Metro	1 671 184	12.5%	469 570	3.5%	387 997	2.9%	10 801 642	81.0%	13 330 393	20.5%	-	-	-	-
eThekwini	1 512 892	18.8%	623 684	7.8%	274 889	3.4%	5 628 278	70.0%	8 039 743	12.4%	176 054	2.2%	3 699 890	46.0%
City Of Johannesburg	1 879 460	11.0%	706 069	4.1%	492 498	2.9%	14 004 639	82.0%	17 082 667	26.3%	-	-	-	-
Mangaung	327 805	8.6%	187 934	4.9%	158 565	4.1%	3 158 560	82.4%	3 832 864	5.9%	-	-	2 664 316	69.5%
Nelson Mandela Bay	654 004	20.8%	167 918	5.4%	156 334	5.0%	2 162 641	68.9%	3 140 896	4.8%	554 091	17.6%	2 041 014	65.0%
City Of Tshwane	1 963 096	20.7%	285 377	3.0%	278 739	2.9%	6 966 013	73.4%	9 493 225	14.6%	708 350	7.5%	-	-
<b>Total</b>	<b>10 166 072</b>	<b>15.7%</b>	<b>2 950 690</b>	<b>4.6%</b>	<b>2 050 139</b>	<b>3.2%</b>	<b>49 744 732</b>	<b>76.6%</b>	<b>64 911 633</b>	<b>100.0%</b>	<b>1 438 494</b>	<b>2.2%</b>	<b>8 405 220</b>	<b>13.0%</b>
<b>June 2016</b>														
Buffalo City	278 029	16.6%	78 531	4.7%	48 485	2.9%	1 271 844	75.9%	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	12.9%	-	-	-	-
Ekurhuleni Metro	1 578 974	13.6%	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	5.7%	2 194 987	63.1%
Nelson Mandela Bay	554 710	18.3%	175 800	5.8%	145 385	4.8%	2 160 015	71.2%	3 035 910	5.4%	270 942	8.9%	1 798 373	59.2%
City Of Tshwane	1 526 901	20.1%	186 001	2.4%	148 350	2.0%	5 755 599	75.6%	7 616 851	13.4%	463 641	6.1%	-	-
<b>Total</b>	<b>9 347 757</b>	<b>16.5%</b>	<b>2 456 004</b>	<b>4.3%</b>	<b>1 854 047</b>	<b>3.3%</b>	<b>43 090 588</b>	<b>75.9%</b>	<b>56 748 395</b>	<b>100.0%</b>	<b>3 542 949</b>	<b>6.2%</b>	<b>6 703 923</b>	<b>11.8%</b>
<b>Movement between 30 June 2016 and 30 June 2017</b>														
Buffalo City	(25 702)		24 170		9 652		160 710		168 831					
Cape Town	223 107		79 649		41 022		512 804		856 582					
Ekurhuleni Metro	92 210		(13 111)		17 591		1 578 809		1 675 499					
eThekwini	646 556		237 355		44 535		1 217 485		2 145 931					
City Of Johannesburg	(646 806)		31 090		(91 916)		1 688 511		980 880					
Mangaung	(6 539)		44 039		33 870		282 785		354 155					
Nelson Mandela Bay	99 294		(7 883)		10 949		2 625		104 985					
City Of Tshwane	436 195		99 376		130 389		1 210 414		1 876 375					
<b>Total</b>	<b>818 315</b>		<b>494 686</b>		<b>196 092</b>		<b>6 654 144</b>		<b>8 163 238</b>					
<b>Growth rate 30 June 2016 to 30 June 2017</b>														
Buffalo City	(9.2%)		30.8%		19.9%		12.6%		10.1%					
Cape Town	13.3%		24.3%		20.3%		10.1%		11.8%					
Ekurhuleni Metro	5.8%		(2.7%)		4.7%		17.1%		14.4%					
eThekwini	74.6%		61.4%		19.3%		27.6%		36.4%					
City Of Johannesburg	(25.6%)		4.6%		(15.7%)		13.7%		6.1%					
Mangaung	(2.0%)		30.6%		27.2%		9.8%		10.2%					
Nelson Mandela Bay	17.9%		(4.5%)		7.5%		0.1%		3.5%					
City Of Tshwane	28.6%		53.4%		87.9%		21.0%		24.6%					
<b>Total</b>	<b>8.8%</b>		<b>20.1%</b>		<b>10.6%</b>		<b>15.4%</b>		<b>14.4%</b>					

Source: National Treasury Local Government database

### Metros Debtors Age Analysis By Customer Group as at 30 June 2017

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to		Impairment -Bad Debts ito Council	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Organs of State	483 554	22.8%	93 167	4.4%	99 971	4.7%	1 449 179	68.2%	2 125 871	3.3%	12 281	0.6%	176 071	8.3%
Commercial	5 226 876	28.6%	953 006	5.2%	675 399	3.7%	11 433 169	62.5%	18 288 450	28.2%	2 355 551	12.9%	985 626	5.4%
Households	4 298 432	10.6%	1 761 162	4.3%	1 141 556	2.8%	33 373 840	82.3%	40 574 991	62.5%	683 301	1.7%	7 194 943	17.7%
Other	157 210	4.0%	143 354	3.7%	133 214	3.4%	3 488 543	88.9%	3 922 321	6.0%	(1 612 639)	(41.1%)	48 580	1.2%
<b>Total</b>	<b>10 166 072</b>	<b>15.7%</b>	<b>2 950 690</b>	<b>4.6%</b>	<b>2 050 139</b>	<b>3.2%</b>	<b>49 744 732</b>	<b>76.6%</b>	<b>64 911 633</b>	<b>100.0%</b>	<b>1 438 494</b>	<b>2.2%</b>	<b>8 405 220</b>	<b>13.0%</b>

Source: National Treasury Local Government database



## 11. Debtors' age analysis for secondary cities

### Secondary cities Debtors Age Analysis as at 30 June 2017

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts		Impairment -Bad	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
City Of Matlosana	142 200	6.2%	80 040	3.5%	73 097	3.2%	2 011 790	87.2%	2 307 127	8.5%	-	-	-	-
City of Mbombela	85 357	17.5%	4 142	0.9%	30 974	6.4%	367 159	75.3%	487 632	1.8%	-	-	-	-
Drakenstein	102 635	38.1%	13 870	5.1%	8 870	3.3%	144 352	53.5%	269 727	1.0%	-	-	-	-
Emalaheni (Mp)	80 007	3.3%	76 836	3.2%	69 083	2.8%	2 216 048	90.8%	2 441 974	9.0%	-	-	-	-
Emfuleni	364 803	6.8%	140 044	2.6%	130 539	2.5%	4 694 324	88.1%	5 329 710	19.6%	-	-	-	-
George	63 198	31.3%	7 908	3.9%	5 994	3.0%	124 823	61.8%	201 924	0.7%	20 412	10.1%	-	-
Govan Mbeki	207 896	23.3%	28 605	3.2%	27 423	3.1%	630 445	70.5%	894 369	3.3%	-	-	-	-
Madibeng	217 257	13.7%	75 285	4.7%	63 103	4.0%	1 236 446	77.7%	1 592 091	5.9%	-	-	-	-
Matjhabeng	133 482	5.6%	85 485	3.6%	70 493	2.9%	2 106 948	87.9%	2 396 409	8.8%	-	-	-	-
Mogale City	225 779	16.1%	71 041	5.1%	54 844	3.9%	1 050 532	74.9%	1 402 196	5.2%	-	-	-	-
Msunduzi	324 222	16.3%	160 315	8.0%	71 894	3.6%	1 437 664	72.1%	1 994 095	7.3%	-	-	646 349	32.4%
Newcastle	82 557	8.3%	23 333	2.4%	21 059	2.1%	862 427	87.2%	989 375	3.6%	15 891	1.6%	-	-
Polokwane	13 486	1.7%	29 791	3.7%	24 402	3.0%	736 348	91.6%	804 027	3.0%	-	-	-	-
Rustenburg	325 154	9.1%	215 354	6.1%	104 915	3.0%	2 915 373	81.9%	3 560 796	13.1%	-	-	-	-
Sol Plaatje	101 751	5.3%	52 007	2.7%	56 827	3.0%	1 702 409	89.0%	1 912 995	7.0%	-	-	561 605	29.4%
Stellenbosch	57 981	32.0%	5 205	2.9%	3 249	1.8%	114 761	63.3%	181 197	0.7%	-	-	-	-
Steve Tshwete	52 269	45.6%	8 837	7.7%	3 897	3.4%	49 539	43.3%	114 542	0.4%	-	-	-	-
Tlokwe-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Ventersdorp	-	-	-	-	-	-	-	-	-	-	-	-	-	-
uMhlatuze	133 990	46.1%	9 575	3.3%	8 164	2.8%	138 856	47.8%	290 585	1.1%	13 893	4.8%	-	-
<b>Total</b>	<b>2 714 026</b>	<b>10.0%</b>	<b>1 087 674</b>	<b>4.0%</b>	<b>828 827</b>	<b>3.1%</b>	<b>22 540 245</b>	<b>83.0%</b>	<b>27 170 771</b>	<b>100.0%</b>	<b>50 196</b>	<b>0.2%</b>	<b>1 207 955</b>	<b>4.5%</b>

Source: National Treasury Local Government database

### Secondary cities Debtors Age Analysis By Customer Group as at 30 June 2017

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts		Impairment -Bad	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Organs of State	177 047	11.6%	68 259	4.5%	45 507	3.0%	1 240 552	81.0%	1 531 366	5.6%	721	0.1%	225 713	14.7%
Commercial	1 064 785	26.4%	362 573	9.0%	191 726	4.8%	2 412 777	59.8%	4 031 861	14.8%	6 922	0.2%	137 697	3.4%
Households	1 363 229	6.6%	626 813	3.1%	570 191	2.8%	17 996 623	87.6%	20 556 856	75.7%	23 679	0.1%	764 529	3.7%
Other	108 966	10.4%	30 029	2.9%	21 402	2.0%	890 292	84.7%	1 050 688	3.9%	18 875	1.8%	80 016	7.6%
<b>Total</b>	<b>2 714 026</b>	<b>10.0%</b>	<b>1 087 674</b>	<b>4.0%</b>	<b>828 827</b>	<b>3.1%</b>	<b>22 540 245</b>	<b>83.0%</b>	<b>27 170 771</b>	<b>100.0%</b>	<b>50 196</b>	<b>0.2%</b>	<b>1 207 955</b>	<b>4.5%</b>

Source: National Treasury Local Government database

## 12. Collection rates

### National collection rate as at 4th Quarter Ended 30 June 2017

	Main appropriation	Adjusted Budget	First Quarter 2016/17 Actual	Second Quarter 2016/17 Actual	Third Quarter 2016/17 Actual	Fourth Quarter 2016/17 Actual	Year to date: 30 June 2017 Actual
<b>R thousands</b>							
Collection Rate	91.5%	91.8%	84.9%	97.1%	95.4%	86.7%	90.8%
Property rates	92.9%	92.3%	81.6%	95.7%	98.0%	93.4%	91.6%
Service charges - Total	91.7%	92.5%	86.8%	98.9%	96.4%	85.7%	91.7%
Service charges - electricity revenue	94.1%	96.0%	88.5%	103.9%	99.2%	91.1%	95.3%
Service charges - water revenue	86.4%	84.4%	93.3%	94.6%	93.0%	80.2%	90.4%
Service charges - sanitation revenue	88.2%	87.4%	51.3%	71.8%	65.3%	56.2%	60.4%
Service charges - refuse revenue	87.4%	86.2%	77.0%	90.7%	85.1%	76.2%	82.1%
Service charges - other	103.8%	120.9%	215.3%	119.9%	308.6%	157.5%	193.5%
Interest earned - outstanding debtors	63.1%	54.7%	57.7%	55.1%	44.4%	56.0%	53.1%

Source: National Treasury Local Government database

### Metros collection rate as at 4th Quarter Ended 30 June 2017

	Main appropriation	Adjusted Budget	First Quarter 2016/17 Actual	Second Quarter 2016/17 Actual	Third Quarter 2016/17 Actual	Fourth Quarter 2016/17 Actual	Year to date: 30 June 2017 Actual
<b>R thousands</b>							
Collection Rate	93.6%	95.2%	91.7%	101.1%	99.2%	87.9%	94.8%
Property rates	95.3%	95.4%	95.9%	95.4%	98.0%	93.5%	95.7%
Service charges - Total	93.4%	95.8%	90.8%	103.8%	100.5%	86.3%	95.1%
Service charges - electricity revenue	95.7%	99.1%	90.0%	107.4%	102.0%	91.5%	97.2%
Service charges - water revenue	88.5%	87.7%	107.1%	104.3%	101.8%	82.6%	99.1%
Service charges - sanitation revenue	89.4%	88.9%	48.0%	71.2%	62.2%	52.5%	57.6%
Service charges - refuse revenue	87.8%	88.7%	92.1%	97.9%	91.9%	80.2%	90.5%
Service charges - other	106.1%	133.0%	216.8%	141.5%	312.7%	146.5%	200.7%
Interest earned - outstanding debtors	66.7%	54.0%	73.4%	62.9%	55.5%	67.2%	64.7%

Source: National Treasury Local Government database

### Secondary cities collection rate as at 4th Quarter Ended 30 June 2017

	Main appropriation	Adjusted Budget	First Quarter 2016/17 Actual	Second Quarter 2016/17 Actual	Third Quarter 2016/17 Actual	Fourth Quarter 2016/17 Actual	Year to date: 30 June 2017 Actual
<b>R thousands</b>							
Collection Rate	88.4%	84.4%	72.9%	91.5%	90.4%	82.5%	83.7%
Property rates	89.1%	87.5%	66.2%	106.8%	99.2%	92.5%	88.2%
Service charges - Total	89.1%	84.3%	75.3%	89.4%	89.8%	81.5%	83.7%
Service charges - electricity revenue	90.1%	86.4%	80.8%	95.0%	94.8%	87.3%	89.1%
Service charges - water revenue	88.1%	79.8%	60.7%	71.6%	75.2%	66.9%	68.5%
Service charges - sanitation revenue	84.5%	79.3%	59.0%	73.3%	68.6%	61.2%	65.1%
Service charges - refuse revenue	86.1%	79.7%	61.6%	86.7%	78.5%	69.2%	72.8%
Service charges - other	116.4%	165.5%	352.0%	344.7%	375.3%	280.0%	337.4%
Interest earned - outstanding debtors	60.7%	64.4%	62.3%	61.6%	57.0%	58.0%	59.6%

Source: National Treasury Local Government database

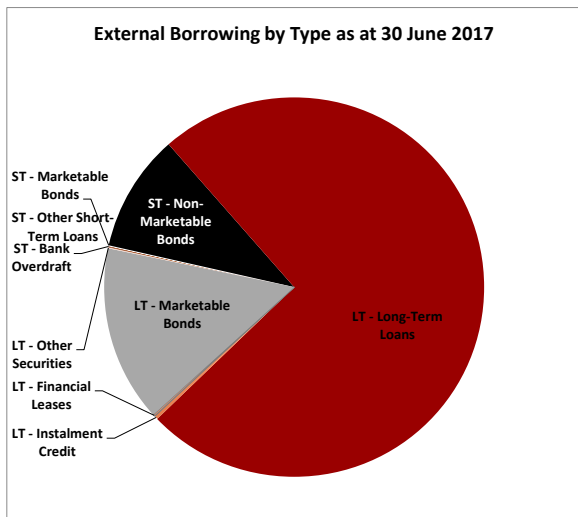
### 13. Aggregated municipal creditors age analysis

Creditors Age Analysis as at 30 June 2017

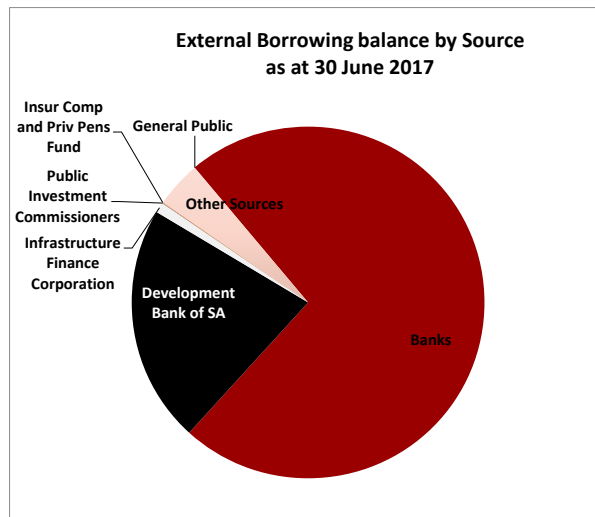
R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Bulk Electricity	6 305 898	39.3%	799 546	5.0%	614 282	3.8%	8 336 361	51.9%	16 056 088	36.6%
Bulk Water	1 492 331	21.7%	346 472	5.1%	489 604	7.1%	4 534 539	66.1%	6 862 947	15.7%
PAYE deductions	367 904	81.0%	12 538	2.8%	10 542	2.3%	63 267	13.9%	454 251	1.0%
VAT (output less input)	4 109	16.5%	-	-	4 484	18.1%	16 246	65.4%	24 840	0.1%
Pensions / Retirement	346 972	75.9%	6 714	1.5%	3 083	0.7%	100 700	22.0%	457 469	1.0%
Loan repayments	633 301	44.9%	382	0.0%	130 974	9.3%	645 108	45.8%	1 409 765	3.2%
Trade Creditors	8 190 575	68.6%	597 377	5.0%	699 298	5.9%	2 458 281	20.6%	11 945 531	27.3%
Auditor-General	72 708	27.4%	6 020	2.3%	7 302	2.8%	179 389	67.6%	265 419	0.6%
Other	5 053 223	79.7%	197 783	3.1%	98 074	1.6%	993 614	15.7%	6 342 694	14.5%
<b>Total</b>	<b>22 467 023</b>	<b>51.3%</b>	<b>1 966 832</b>	<b>4.5%</b>	<b>2 057 644</b>	<b>4.7%</b>	<b>17 327 504</b>	<b>39.5%</b>	<b>43 819 003</b>	<b>100.0%</b>
<b>Per Province</b>										
Eastern Cape	775 700	56.6%	126 692	9.2%	45 145	3.3%	424 144	30.9%	1 371 681	3.1%
Free State	648 172	7.5%	334 980	3.9%	328 451	3.8%	7 366 991	84.9%	8 678 594	19.8%
Gauteng	14 549 581	87.8%	462 690	2.8%	863 796	5.2%	696 625	4.2%	16 572 692	37.8%
Kwazulu-Natal	3 494 553	70.2%	129 983	2.6%	211 510	4.3%	1 144 161	23.0%	4 980 207	11.4%
Limpopo	440 140	22.3%	60 906	3.1%	117 301	5.9%	1 356 719	68.7%	1 975 066	4.5%
Mpumalanga	853 593	15.4%	502 116	9.1%	380 036	6.9%	3 796 932	68.6%	5 532 677	12.6%
North West	269 167	11.9%	197 065	8.7%	68 265	3.0%	1 734 629	76.4%	2 269 126	5.2%
Northern Cape	307 121	24.9%	142 915	11.6%	35 382	2.9%	748 631	60.7%	1 234 049	2.8%
Western Cape	1 128 997	93.7%	9 485	0.8%	7 758	0.6%	58 671	4.9%	1 204 911	2.8%
<b>Total</b>	<b>22 467 023</b>	<b>51.3%</b>	<b>1 966 832</b>	<b>4.5%</b>	<b>2 057 644</b>	<b>4.7%</b>	<b>17 327 504</b>	<b>39.5%</b>	<b>43 819 003</b>	<b>100.0%</b>

Source: National Treasury Local Government database

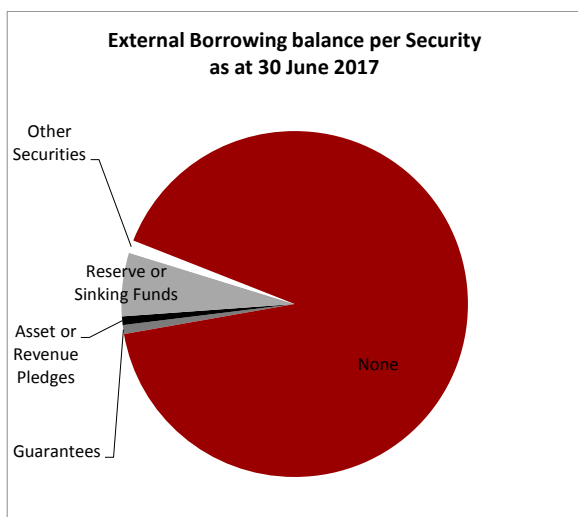
## 14. Borrowing instruments



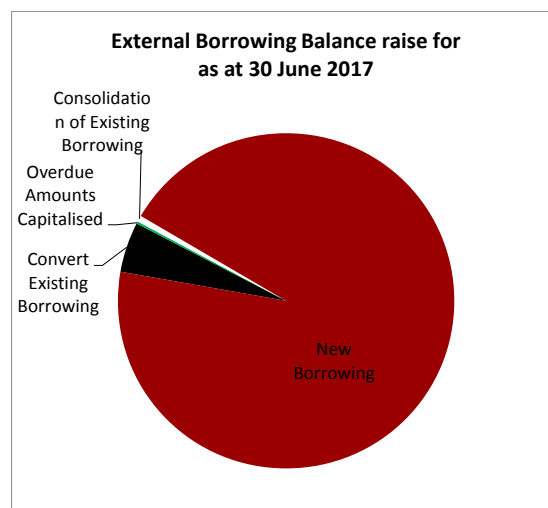
Type	Balance (R'000)
ST - Bank Overdraft	81 513
ST - Other Short-Term Loans	1 104
ST - Marketable Bonds	1 122
ST - Non-Marketable Bonds	4 229 667
ST - Other Securities	
LT - Long-Term Loans	31 369 678
LT - Instalment Credit	132 557
LT - Financial Leases	75 052
LT - Marketable Bonds	6 340 000
LT - Non-Marketable Bonds	
LT - Other Securities	20 623
<b>TOTAL</b>	<b>42 251 316</b>



Source	Balance (R'000)
General Public	218
Banks	30 784 534
Development Bank of SA	9 227 636
Infrastructure Finance Corporation	398 712
Public Investment Commissioners	17 253
Insur Comp and Priv Pens Fund	30 781
Municipal Pension Funds	
Other Public Pension Funds	
Unit Trusts	
Internal Funds	
Other Sources	1 792 182
<b>TOTAL</b>	<b>42 251 316</b>

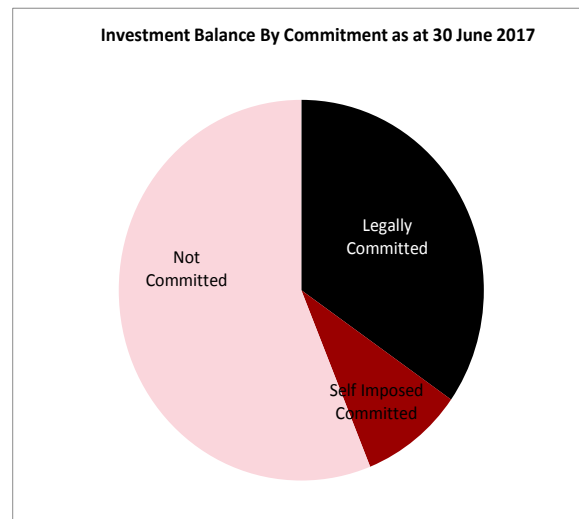
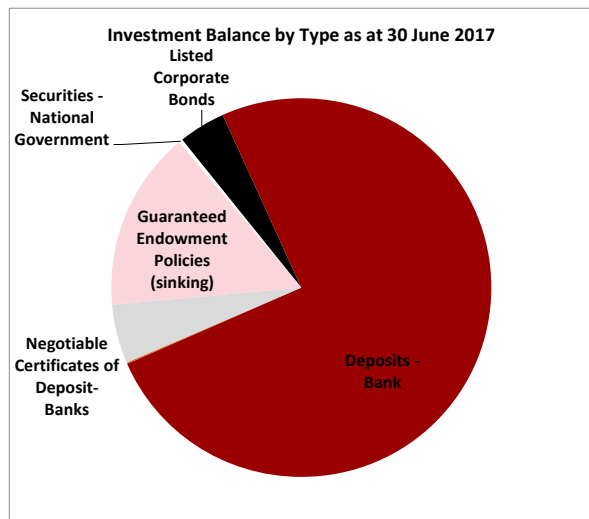


Security	Balance (R'000)
Guarantees	351 599
Asset or Revenue Pledges	339 947
Bond Insurance	
Reserve or Sinking Funds	2 504 425
Other Securities	500 633
None	38 554 712
<b>TOTAL</b>	<b>42 251 316</b>



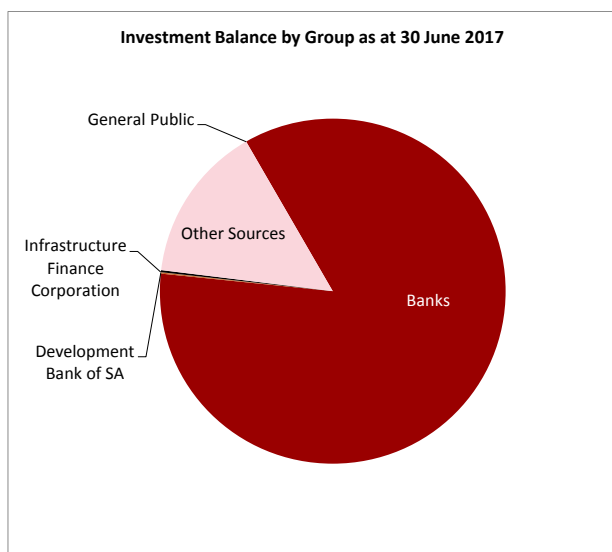
Raised For	Balance (R'000)
Convert Existing Borrowing	2 043 497
Overdue Amounts Capitalised	94 951
Consolidation of Existing Borrowing	253 958
New Borrowing	39 858 910
Bridging Finance	
<b>TOTAL</b>	<b>42 251 316</b>

## 15. Investment instruments



Type	Balance (R'000)
Securities - National Government	100 087
Listed Corporate Bonds	1 138 961
Deposits - Bank	21 504 968
Deposits - Public Investment Commissioners	30 281
Deposits - Corporation for Public Deposits	
Bankers Acceptance Certificates	
Negotiable Certificates of Deposit - Banks	1 437 462
Guaranteed Endowment Policies (sinking)	4 386 399
Repurchase Agreements - Banks	
Municipal Bonds	712
<b>TOTAL</b>	<b>28 598 870</b>

Committed	Balance (R'000)
Legally Committed	9 929 959
Self Imposed Committed	2 613 796
Not Committed	16 055 115
<b>Total</b>	<b>28 598 870</b>



Group	Balance (R'000)
General Public	42
Banks	24 296 068
Development Bank of SA	30 343
Infrastructure Finance Corporation	7 838
Public Investment Commissioners	
Insur Comp and Priv Pens Fund	56 446
Municipal Pension Funds	
Other Public Pension Funds	
Unit Trusts	
Internal Funds	
Other Sources	4 208 133
<b>Total</b>	<b>28 598 870</b>



## 17. Summary of over and under spending for 2016/17

### Over and under spending of total expenditure as at 30 June 2017

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

Source: National Treasury Local Government database

### Analysis of over and under spending of expenditure for 2013/14 to 2016/17

R thousands	2013/14			2014/15			2015/16			2016/17		
	(Over)	Under	Nett	(Over)	Under	Nett	(Over)	Under	Nett	(Over)	Under	Nett
Total	(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	(1 766 257)	53 093 175	51 326 919
Capital	(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	(1 389 980)	15 828 308	14 438 328
Operating	(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	(1 482 741)	38 371 331	36 888 591
Conditional grants	(822 953)	3 294 776	2 471 823	(927 913)	3 591 465	2 663 552	(594 471)	3 544 825	2 950 354	(582 330)	4 279 120	3 696 790

Source: National Treasury Local Government database

### Percentage over and under spending of expenditure for 2013/14 to 2016/17

Percentage	2013/14		2014/15		2015/16		2016/17	
	(Over)	Under	(Over)	Under	(Over)	Under	(Over)	Under
Total	(1.4%)	12.1%	(.6%)	12.5%	(0.9%)	12.2%	(.4%)	13.3%
Capital	(1.4%)	23.9%	(1.9%)	20.9%	(1.6%)	21.1%	(2.0%)	23.0%
Operating	(1.8%)	9.6%	(.7%)	11.0%	(1.1%)	10.6%	(.5%)	11.6%
Conditional grants	3.3%	13.1%	3.6%	14.1%	(2.1%)	12.8%	(2.0%)	14.4%

Source: National Treasury Local Government database

### Aggregated conditional grant over and under spending as at 30 June 2017

R thousands	Adjusted allocation	Transfers	Year to date: 30 June 2017	Total Expenditure as % of Adjusted	Total Expenditure as % of Transfers	(Over)	Under	(Over) as % of Transfers	Under as % of Transfers
<b>Summary per Province</b>									
Eastern Cape	4 961 676	4 943 547	4 295 506	86.6%	86.9%	(119 260)	767 301	(2.4%)	15.5%
Free State	1 342 472	1 330 303	1 077 181	80.2%	81.0%	(39 069)	292 191	(2.9%)	22.0%
Gauteng	3 771 060	3 625 584	3 344 228	88.7%	92.2%	(119 974)	401 329	(3.3%)	11.1%
Kwazulu-Natal	7 127 048	7 070 825	6 638 004	93.1%	93.9%	(124 857)	557 678	(1.8%)	7.9%
Limpopo	4 440 199	4 424 812	3 771 436	84.9%	85.2%	(56 265)	709 641	(1.3%)	16.0%
Mpumalanga	2 907 686	2 907 686	2 500 053	86.0%	86.0%	(43 775)	451 408	(1.5%)	15.5%
North West	2 548 274	2 548 274	1 891 997	74.2%	74.2%	(24 417)	680 695	(1.0%)	26.7%
Northern Cape	916 055	916 055	789 685	86.2%	86.2%	(7 508)	133 879	(0.8%)	14.6%
Western Cape	2 047 871	2 002 857	1 765 064	86.2%	88.1%	(47 206)	284 999	(2.4%)	14.2%
<b>Total</b>	<b>30 062 341</b>	<b>29 769 943</b>	<b>26 073 153</b>	<b>86.7%</b>	<b>87.6%</b>	<b>(582 330)</b>	<b>4 279 120</b>	<b>(2.0%)</b>	<b>14.4%</b>
						<b>Net</b>	<b>3 696 790</b>		

Source: National Treasury Local Government database

## 18. Over- and under collection of revenue for 2016/17

### Over and under collection of total revenue as at 30 June 2017

R thousands	Main appropriation	Adjusted Budget	Year to date: 30 June 2017	Total Revenue as % of main appropriation	Total Revenue as % of adjusted budget	(Over)	Under	(Over) as % of adjusted budget	Under as % of adjusted budget
<b>Summary per Province</b>									
Eastern Cape	39 203 827	37 478 387	31 274 266	79.8%	83.4%	(105 803)	6 309 925	(0.3%)	16.8%
Free State	19 668 168	18 077 284	16 949 403	86.2%	93.8%	(280 554)	1 408 434	(1.6%)	7.8%
Gauteng	142 827 992	141 732 812	130 568 074	91.4%	92.1%	-	11 164 738	-	7.9%
Kwazulu-Natal	68 763 534	69 761 045	65 413 861	95.1%	93.8%	(261 938)	4 609 122	(0.4%)	6.6%
Limpopo	20 775 018	20 384 223	16 849 209	81.1%	82.7%	(111 240)	3 646 253	(0.5%)	17.9%
Mpumalanga	18 957 436	18 735 187	16 164 814	85.3%	86.3%	(61 163)	2 631 536	(0.3%)	14.0%
North West	16 043 754	18 528 202	16 263 492	101.4%	87.8%	(306 816)	2 571 527	(1.7%)	13.9%
Northern Cape	7 732 719	7 385 469	7 245 553	93.7%	98.1%	(639 386)	779 302	(8.7%)	10.6%
Western Cape	60 066 998	62 045 054	58 639 368	97.6%	94.5%	(54 091)	3 459 777	(0.1%)	5.6%
<b>Total National</b>	<b>394 039 446</b>	<b>394 127 662</b>	<b>359 368 040</b>	<b>91.2%</b>	<b>91.2%</b>	<b>(1 820 991)</b>	<b>36 580 613</b>	<b>(0.5%)</b>	<b>9.3%</b>
<b>Net</b>						<b>34 759 622</b>			

Source: National Treasury Local Government Database

### Over and under collection of capital revenue 30 June 2017 (Preliminary results)

R thousands	Main appropriation	Adjusted Budget	Year to date: 30 June 2017	Total Revenue as % of main appropriation	Total Revenue as % of adjusted budget	(Over)	Under	(Over) as % of adjusted budget	Under as % of adjusted budget
<b>Summary per Province</b>									
Eastern Cape	9 440 340	8 721 314	6 715 911	71.1%	77.0%	(48 101)	2 053 504	(0.6%)	23.5%
Free State	3 276 145	1 615 665	2 216 299	67.6%	137.2%	(1 067 423)	466 789	(66.1%)	28.9%
Gauteng	20 472 867	20 698 362	15 521 914	75.8%	75.0%	-	5 176 448	-	25.0%
Kwazulu-Natal	13 816 619	14 222 153	12 113 984	87.7%	85.2%	(129 807)	2 237 976	(0.9%)	15.7%
Limpopo	5 813 859	6 040 176	4 180 069	71.9%	69.2%	(22 834)	1 882 941	(0.4%)	31.2%
Mpumalanga	3 362 958	3 429 256	2 426 400	72.2%	70.8%	(28 419)	1 031 275	(0.8%)	30.1%
North West	2 427 559	2 990 916	2 135 292	88.0%	71.4%	(74 422)	930 045	(2.5%)	31.1%
Northern Cape	1 255 436	1 086 955	759 038	60.5%	69.8%	(18 973)	346 890	(1.7%)	31.9%
Western Cape	9 657 949	10 044 209	8 341 770	86.4%	83.1%	-	1 702 439	-	16.9%
<b>Total National</b>	<b>69 523 733</b>	<b>68 849 006</b>	<b>54 410 678</b>	<b>78.3%</b>	<b>79.0%</b>	<b>(1 389 980)</b>	<b>15 828 308</b>	<b>(2.0%)</b>	<b>23.0%</b>
<b>Net</b>						<b>14 438 328</b>			

Source: National Treasury Local Government Database

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

R thousands	Main appropriation	Adjusted Budget	Year to date: 30 June 2017	Total Revenue as % of main appropriation	Total Revenue as % of adjusted budget	(Over)	Under	(Over) as % of adjusted budget	Under as % of adjusted budget
<b>Summary per Province</b>									
Eastern Cape	29 763 487	28 757 073	24 558 354	82.5%	85.4%	(132 886)	4 331 605	(0.5%)	15.1%
Free State	16 392 024	16 461 618	14 733 104	89.9%	89.5%	(234 786)	1 963 300	(1.4%)	11.9%
Gauteng	122 355 125	121 034 450	115 046 161	94.0%	95.1%	-	5 988 290	-	4.9%
Kwazulu-Natal	54 946 915	55 538 892	53 299 877	97.0%	96.0%	(520 305)	2 759 320	(0.9%)	5.0%
Limpopo	14 961 159	14 344 047	12 669 140	84.7%	88.3%	(157 836)	1 832 743	(1.1%)	12.8%
Mpumalanga	15 594 478	15 305 931	13 738 414	88.1%	89.8%	(125 100)	1 692 617	(0.8%)	11.1%
North West	13 616 195	15 537 287	14 128 199	103.8%	90.9%	(257 832)	1 666 919	(1.7%)	10.7%
Northern Cape	6 477 282	6 298 513	6 486 514	100.1%	103.0%	(697 360)	509 359	(11.1%)	8.1%
Western Cape	50 409 048	52 000 845	50 297 598	99.8%	96.7%	(74 645)	1 777 892	(0.1%)	3.4%
<b>Total National</b>	<b>324 515 714</b>	<b>325 278 656</b>	<b>304 957 363</b>	<b>94.0%</b>	<b>93.8%</b>	<b>(2 200 750)</b>	<b>22 522 044</b>	<b>(0.7%)</b>	<b>6.9%</b>
<b>Net</b>						<b>20 321 294</b>			

Source: National Treasury Local Government Database