



**national treasury**

Department:  
National Treasury  
REPUBLIC OF SOUTH AFRICA

## PRESS RELEASE

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

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

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

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

#### KEY TRENDS:

##### **Aggregate trends**

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

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

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

Source: National Treasury Local Government database

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

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

## **Conditional Grants**

### *Conditional Grants Expenditure as at 30 June 2016*

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

### *Non-Infrastructure Conditional Grants Expenditure as at 30 June 2016*

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

### *Infrastructure Conditional Grants Expenditure as at 30 June 2016*

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

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

Further details on this report can be accessed on the National Treasury's website:  
[www.treasury.gov.za](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 2015 Division of Revenue Act. The budgeted figures shown are based on the 2015/16 adjusted budgets approved by municipal councils.
- In terms of the process, Municipal Managers and Chief Financial Officers are required to sign and submit data to the National Treasury by 29 July 2016. Any queries on the figures in these statements should therefore be referred to the relevant Municipal Manager or Chief Financial Officer. Queries on conditional grants may be referred to the national department responsible for administering the grant.
- A municipal budget must be funded in terms of Section 18 of the MFMA before a Municipal Council can adopt that budget for implementation. A funded budget is essentially a budget that is funded by a combination of cash derived either from realistically anticipated revenues to be collected in that year and cash backed surpluses of previous years. It is a common practice amongst most municipalities when preparing their annual budgets to overstate or inflate revenue projections, either to reflect a surplus or on the surface to show that excess expenditure requirements are adequately covered by revenues to be collected. Hence, the revenue estimates are seldom underpinned by realistic or realisable revenue assumptions resulting in municipalities not being able to collect this revenue and therefore finding themselves in cash flow difficulties. Should such situations arise, municipalities must adjust expenditure downwards to ensure that there is sufficient cash to meet these commitments.
- This fourth quarter publication covers 278 municipalities on financial information and 278 municipalities on conditional grant information.

**Issued by National Treasury**

**Date:** 09 September 2016

## STRUCTURE OF INFORMATION RELEASED:

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

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

**SUMMARY TABLES:**

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

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

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

Source: National Treasury Local Government database

## 2. Consolidated statement of financial position

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

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

Source: National Treasury Local Government Database



### 3. Consolidated cash flow

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

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

Source: National Treasury Local Government database

## 4. Aggregated revenue and expenditure for municipalities

### National aggregated revenue as at 30 June 2016

|                       | Adjusted Budget    |                   |                    | Fourth Quarter 2015/16 |                   |                   |                          | Year to date: 30 June 2016 |                   |                    |                          | Fourth Quarter 2014/15 |                   |                   |                          | Q4 of 2014/15 to Q4 of 2015/16 |
|-----------------------|--------------------|-------------------|--------------------|------------------------|-------------------|-------------------|--------------------------|----------------------------|-------------------|--------------------|--------------------------|------------------------|-------------------|-------------------|--------------------------|--------------------------------|
|                       | Operating          | Capital           | Total              | Operating              | Capital           | Total             | 4th Q as % of adj budget | Operating                  | Capital           | Total              | Total as % of adj budget | Operating              | Capital           | Total             | Total as % of adj budget |                                |
| <b>Revenue</b>        |                    |                   |                    |                        |                   |                   |                          |                            |                   |                    |                          |                        |                   |                   |                          |                                |
| Category A (Metro)    | 184 034 100        | 34 949 339        | 218 983 439        | 41 252 072             | 13 728 521        | 54 980 593        | 25.1%                    | 176 287 681                | 30 024 719        | 206 312 399        | 94.2%                    | 36 370 542             | 14 991 821        | 51 362 363        | 96.4%                    | 7.0%                           |
| Category B (Local)    | 103 498 460        | 23 746 041        | 127 244 501        | 18 132 635             | 6 080 660         | 24 213 295        | 19.0%                    | 98 026 869                 | 17 609 033        | 115 635 901        | 90.9%                    | 18 186 523             | 6 325 043         | 24 511 567        | 89.5%                    | (1.2%)                         |
| Category C (District) | 17 658 528         | 9 222 169         | 26 880 697         | 2 526 695              | 2 475 167         | 5 001 862         | 18.6%                    | 17 897 139                 | 7 047 839         | 24 944 979         | 92.8%                    | 2 441 802              | 2 118 743         | 4 560 545         | 87.5%                    | 9.7%                           |
| <b>Total</b>          | <b>305 191 088</b> | <b>67 917 549</b> | <b>373 108 637</b> | <b>61 911 402</b>      | <b>22 284 349</b> | <b>84 195 751</b> | <b>22.6%</b>             | <b>292 211 688</b>         | <b>54 681 591</b> | <b>346 893 279</b> | <b>93.0%</b>             | <b>56 998 868</b>      | <b>23 435 607</b> | <b>80 434 475</b> | <b>93.4%</b>             | <b>4.7%</b>                    |
| <b>Per province</b>   |                    |                   |                    |                        |                   |                   |                          |                            |                   |                    |                          |                        |                   |                   |                          |                                |
| Eastern Cape          | 27 294 873         | 7 943 721         | 35 238 595         | 5 861 743              | 2 112 861         | 7 974 603         | 22.6%                    | 28 123 461                 | 6 328 330         | 34 451 791         | 97.8%                    | 4 071 227              | 2 407 520         | 6 478 747         | 91.1%                    | 23.1%                          |
| Free State            | 15 510 541         | 3 229 995         | 18 740 537         | 2 615 263              | 733 888           | 3 349 152         | 17.9%                    | 13 905 592                 | 2 536 024         | 16 441 615         | 87.7%                    | 2 784 085              | 885 953           | 3 670 038         | 88.3%                    | (8.7%)                         |
| Gauteng               | 113 120 668        | 19 244 070        | 132 364 738        | 23 677 169             | 8 679 310         | 32 356 479        | 24.4%                    | 107 252 063                | 17 251 961        | 124 504 024        | 94.1%                    | 23 155 222             | 9 785 083         | 32 940 306        | 95.3%                    | (1.8%)                         |
| Kwazulu-Natal         | 52 226 464         | 14 128 939        | 66 355 404         | 11 972 996             | 4 302 436         | 16 275 432        | 24.5%                    | 51 297 967                 | 11 777 625        | 63 075 591         | 95.1%                    | 9 617 432              | 3 863 001         | 13 480 434        | 97.6%                    | 20.7%                          |
| Limpopo               | 13 968 784         | 6 264 595         | 20 233 379         | 1 824 082              | 1 307 119         | 3 131 200         | 15.5%                    | 12 746 925                 | 3 892 329         | 16 639 254         | 82.2%                    | 2 145 192              | 1 311 062         | 3 456 255         | 79.4%                    | (9.4%)                         |
| Mpumalanga            | 14 892 110         | 3 654 138         | 18 546 248         | 2 328 289              | 807 029           | 3 135 318         | 16.9%                    | 13 662 110                 | 2 426 017         | 16 088 128         | 86.7%                    | 2 699 687              | 668 211           | 3 367 898         | 90.1%                    | (6.9%)                         |
| North West            | 14 259 246         | 3 381 511         | 17 640 756         | 2 488 470              | 823 302           | 3 311 772         | 18.8%                    | 13 497 658                 | 2 457 985         | 15 955 643         | 90.4%                    | 2 653 609              | 844 995           | 3 498 604         | 88.8%                    | (5.3%)                         |
| Northern Cape         | 6 227 975          | 1 140 663         | 7 368 638          | 1 084 321              | 288 721           | 1 373 042         | 18.6%                    | 5 776 875                  | 846 001           | 6 622 876          | 89.9%                    | 1 077 483              | 273 845           | 1 351 329         | 92.7%                    | 1.6%                           |
| Western Cape          | 47 690 426         | 8 929 917         | 56 620 343         | 10 059 070             | 3 229 683         | 13 288 753        | 23.5%                    | 45 949 037                 | 7 165 319         | 53 114 356         | 93.8%                    | 8 794 930              | 3 395 936         | 12 190 866        | 94.8%                    | 9.0%                           |
| <b>Total</b>          | <b>305 191 088</b> | <b>67 917 549</b> | <b>373 108 637</b> | <b>61 911 402</b>      | <b>22 284 349</b> | <b>84 195 751</b> | <b>22.6%</b>             | <b>292 211 688</b>         | <b>54 681 591</b> | <b>346 893 279</b> | <b>93.0%</b>             | <b>56 998 868</b>      | <b>23 435 607</b> | <b>80 434 475</b> | <b>93.4%</b>             | <b>4.7%</b>                    |

Source: National Treasury Local Government database

### National aggregated expenditure as at 30 June 2016

|                       | Adjusted Budget    |                   |                    | Fourth Quarter 2015/16 |                   |                   |                          | Year to date: 30 June 2016 |                   |                    |                          | Fourth Quarter 2014/15 |                   |                   |                          | Q4 of 2014/15 to Q4 of 2015/16 |
|-----------------------|--------------------|-------------------|--------------------|------------------------|-------------------|-------------------|--------------------------|----------------------------|-------------------|--------------------|--------------------------|------------------------|-------------------|-------------------|--------------------------|--------------------------------|
|                       | Operating          | Capital           | Total              | Operating              | Capital           | Total             | 4th Q as % of adj budget | Operating                  | Capital           | Total              | Total as % of adj budget | Operating              | Capital           | Total             | Total as % of adj budget |                                |
| <b>Expenditure</b>    |                    |                   |                    |                        |                   |                   |                          |                            |                   |                    |                          |                        |                   |                   |                          |                                |
| Category A (Metro)    | 182 556 285        | 34 949 339        | 217 505 624        | 48 697 861             | 13 728 521        | 62 426 382        | 28.7%                    | 173 792 840                | 30 024 719        | 203 817 558        | 93.7%                    | 41 814 735             | 14 991 821        | 56 806 556        | 92.8%                    | 9.9%                           |
| Category B (Local)    | 109 190 991        | 23 782 249        | 132 973 240        | 23 587 635             | 6 080 660         | 29 668 296        | 22.3%                    | 90 692 856                 | 17 617 876        | 108 310 732        | 81.5%                    | 23 076 107             | 6 327 842         | 29 403 949        | 82.1%                    | 0.9%                           |
| Category C (District) | 18 889 614         | 9 222 169         | 28 111 782         | 4 282 597              | 2 475 167         | 6 757 764         | 24.0%                    | 16 676 535                 | 7 047 597         | 23 724 132         | 84.4%                    | 4 153 364              | 2 118 743         | 6 272 106         | 80.5%                    | 7.7%                           |
| <b>Total</b>          | <b>310 636 890</b> | <b>67 953 756</b> | <b>378 590 647</b> | <b>76 568 093</b>      | <b>22 284 349</b> | <b>98 852 442</b> | <b>26.1%</b>             | <b>281 162 231</b>         | <b>54 690 191</b> | <b>335 852 422</b> | <b>88.7%</b>             | <b>69 044 206</b>      | <b>23 438 405</b> | <b>92 482 611</b> | <b>88.2%</b>             | <b>6.9%</b>                    |
| <b>Per province</b>   |                    |                   |                    |                        |                   |                   |                          |                            |                   |                    |                          |                        |                   |                   |                          |                                |
| Eastern Cape          | 28 402 226         | 7 943 733         | 36 345 960         | 6 630 181              | 2 112 861         | 8 743 042         | 24.1%                    | 24 975 656                 | 6 328 330         | 31 303 986         | 86.1%                    | 5 926 801              | 2 407 520         | 8 334 321         | 84.3%                    | 4.9%                           |
| Free State            | 15 851 116         | 3 229 995         | 19 081 111         | 3 414 722              | 733 888           | 4 148 611         | 21.7%                    | 13 178 314                 | 2 536 024         | 15 714 338         | 82.4%                    | 3 552 663              | 890 487           | 4 443 149         | 80.1%                    | (6.6%)                         |
| Gauteng               | 112 867 903        | 19 244 070        | 132 111 973        | 29 717 432             | 8 679 310         | 38 396 742        | 29.1%                    | 108 117 285                | 17 251 961        | 125 369 246        | 94.9%                    | 26 877 949             | 9 785 083         | 36 663 032        | 93.2%                    | 4.7%                           |
| Kwazulu-Natal         | 53 432 634         | 14 128 939        | 67 561 574         | 14 069 957             | 4 302 436         | 18 372 393        | 27.2%                    | 50 193 308                 | 11 777 599        | 61 970 907         | 91.7%                    | 12 193 655             | 3 863 001         | 16 056 656        | 92.8%                    | 14.4%                          |
| Limpopo               | 14 438 564         | 6 264 595         | 20 703 159         | 2 868 060              | 1 307 119         | 4 175 179         | 20.2%                    | 11 194 828                 | 3 897 395         | 15 092 222         | 72.9%                    | 2 663 586              | 1 311 062         | 3 974 649         | 71.4%                    | 5.0%                           |
| Mpumalanga            | 15 759 185         | 3 654 138         | 19 413 323         | 3 139 790              | 807 029           | 3 946 819         | 20.3%                    | 12 101 303                 | 2 426 017         | 14 527 321         | 74.8%                    | 3 264 146              | 668 211           | 3 932 357         | 79.2%                    | 0.4%                           |
| North West            | 15 152 692         | 3 381 511         | 18 534 202         | 3 259 194              | 823 302           | 4 082 496         | 22.0%                    | 13 109 651                 | 2 462 739         | 15 572 390         | 84.0%                    | 3 062 523              | 845 013           | 3 907 536         | 84.9%                    | 4.5%                           |
| Northern Cape         | 6 498 246          | 1 140 663         | 7 638 909          | 1 264 764              | 288 721           | 1 553 485         | 20.3%                    | 5 118 026                  | 844 807           | 5 962 832          | 78.1%                    | 1 245 474              | 272 092           | 1 517 565         | 81.6%                    | 2.4%                           |
| Western Cape          | 48 234 323         | 8 966 112         | 57 200 436         | 12 203 993             | 3 229 683         | 15 433 676        | 27.0%                    | 43 173 861                 | 7 165 319         | 50 339 180         | 88.0%                    | 10 257 409             | 3 395 936         | 13 653 345        | 87.1%                    | 13.0%                          |
| <b>Total</b>          | <b>310 636 890</b> | <b>67 953 756</b> | <b>378 590 647</b> | <b>76 568 093</b>      | <b>22 284 349</b> | <b>98 852 442</b> | <b>26.1%</b>             | <b>281 162 231</b>         | <b>54 690 191</b> | <b>335 852 422</b> | <b>88.7%</b>             | <b>69 044 206</b>      | <b>23 438 405</b> | <b>92 482 611</b> | <b>88.2%</b>             | <b>6.9%</b>                    |

Source: National Treasury Local Government database

### Salaries and wages expenditure as at 30 June 2016

|                       | Adjusted Budget   | First Quarter 2015/16 |                        | Second Quarter 2015/16 |                        | Third Quarter 2015/16 |                          | Fourth Quarter 2015/16 |                          | Year to date: 30 June 2016 |                          | Fourth Quarter 2014/15 |                          | Q4 of 2014/15 to Q4 of 2015/16 |
|-----------------------|-------------------|-----------------------|------------------------|------------------------|------------------------|-----------------------|--------------------------|------------------------|--------------------------|----------------------------|--------------------------|------------------------|--------------------------|--------------------------------|
|                       |                   | Actual Expenditure    | 1st Q as % of Main app | Actual Expenditure     | 2nd Q as % of Main app | Actual Expenditure    | 3rd Q as % of adj budget | Actual Expenditure     | 4th Q as % of adj budget | Actual Expenditure         | Total as % of adj budget | Actual Expenditure     | Total as % of adj budget |                                |
| <b>R thousands</b>    |                   |                       |                        |                        |                        |                       |                          |                        |                          |                            |                          |                        |                          |                                |
| Category A (Metro)    | 46 137 335        | 10 507 665            | 22.7%                  | 12 358 837             | 26.7%                  | 11 150 663            | 24.2%                    | 11 318 652             | 24.5%                    | 45 335 817                 | 98.3%                    | 9 935 718              | 100.2%                   | 13.9%                          |
| Category B (Local)    | 31 362 511        | 7 168 891             | 23.1%                  | 7 726 380              | 24.8%                  | 7 565 281             | 24.1%                    | 7 214 283              | 23.0%                    | 29 674 835                 | 94.6%                    | 6 856 591              | 100.8%                   | 5.2%                           |
| Category C (District) | 6 825 139         | 1 609 693             | 21.5%                  | 1 804 798              | 24.1%                  | 1 673 895             | 24.5%                    | 1 657 958              | 24.3%                    | 6 746 344                  | 98.8%                    | 1 514 165              | 102.7%                   | 9.5%                           |
| <b>Total</b>          | <b>84 324 984</b> | <b>19 286 249</b>     | <b>22.7%</b>           | <b>21 890 015</b>      | <b>25.8%</b>           | <b>20 389 839</b>     | <b>24.2%</b>             | <b>20 190 892</b>      | <b>23.9%</b>             | <b>81 756 995</b>          | <b>97.0%</b>             | <b>18 306 474</b>      | <b>102.7%</b>            | <b>10.3%</b>                   |
| <b>Per Province</b>   |                   |                       |                        |                        |                        |                       |                          |                        |                          |                            |                          |                        |                          |                                |
| Eastern Cape          | 8 112 484         | 1 946 177             | 22.2%                  | 2 176 527              | 24.8%                  | 2 043 311             | 25.2%                    | 2 078 742              | 25.6%                    | 8 244 757                  | 101.6%                   | 1 859 503              | 102.5%                   | 11.8%                          |
| Free State            | 4 767 988         | 1 126 434             | 23.3%                  | 1 132 932              | 23.4%                  | 1 287 984             | 27.0%                    | 1 189 809              | 25.0%                    | 4 737 159                  | 99.4%                    | 1 079 766              | 98.0%                    | 10.2%                          |
| Gauteng               | 25 948 740        | 6 011 393             | 23.1%                  | 6 890 918              | 26.4%                  | 6 377 374             | 24.6%                    | 6 555 329              | 25.3%                    | 25 835 015                 | 99.6%                    | 5 769 733              | 100.3%                   | 13.6%                          |
| Kwazulu-Natal         | 15 206 083        | 3 360 670             | 22.1%                  | 3 979 842              | 26.2%                  | 3 606 302             | 23.7%                    | 3 583 123              | 23.6%                    | 14 529 937                 | 95.6%                    | 3 185 458              | 100.4%                   | 12.5%                          |
| Limpopo               | 4 953 413         | 1 087 826             | 21.8%                  | 1 150 347              | 23.1%                  | 1 055 149             | 21.3%                    | 927 800                | 18.7%                    | 4 221 122                  | 85.2%                    | 943 298                | 102.6%                   | (1.6%)                         |
| Mpumalanga            | 4 499 583         | 1 041 272             | 23.9%                  | 1 081 532              | 24.8%                  | 1 087 177             | 24.2%                    | 1 049 104              | 23.3%                    | 4 259 084                  | 94.7%                    | 1 014 654              | 99.3%                    | 3.4%                           |
| North West            | 3 962 994         | 936 911               | 23.8%                  | 976 920                | 24.8%                  | 971 790               | 24.5%                    | 903 089                | 22.8%                    | 3 788 709                  | 95.6%                    | 893 086                | 99.8%                    | 1.1%                           |
| Northern Cape         | 2 219 349         | 515 729               | 23.5%                  | 515 147                | 23.4%                  | 510 471               | 23.0%                    | 471 745                | 21.3%                    | 2 013 092                  | 90.7%                    | 465 860                | 100.3%                   | 1.3%                           |
| Western Cape          | 14 654 349        | 3 259 837             | 22.4%                  | 3 985 850              | 27.4%                  | 3 450 281             | 23.5%                    | 3 432 152              | 23.4%                    | 14 128 121                 | 96.4%                    | 3 095 115              | 101.3%                   | 10.9%                          |
| <b>Total</b>          | <b>84 324 984</b> | <b>19 286 249</b>     | <b>22.7%</b>           | <b>21 890 015</b>      | <b>25.8%</b>           | <b>20 389 839</b>     | <b>24.2%</b>             | <b>20 190 892</b>      | <b>23.9%</b>             | <b>81 756 995</b>          | <b>97.0%</b>             | <b>18 306 474</b>      | <b>101.3%</b>            | <b>10.3%</b>                   |

Source: National Treasury Local Government database

## 5. Aggregate revenue and expenditure trends for metros

### Metros aggregated revenue as at 30 June 2016

| R thousands          | Adjusted Budget    |                   |                    | Fourth Quarter 2015/16 |                   |                   |                               | Year to date: 30 June 2016 |                   |                    |                                       | Fourth Quarter 2014/15 |                   |                   |                                       | Q4 of 2014/15 to Q4 of 2015/16 |
|----------------------|--------------------|-------------------|--------------------|------------------------|-------------------|-------------------|-------------------------------|----------------------------|-------------------|--------------------|---------------------------------------|------------------------|-------------------|-------------------|---------------------------------------|--------------------------------|
|                      | Operating Revenue  | Capital Revenue   | Total              | Operating Revenue      | Capital Revenue   | Total             | 4th Q as % of adjusted budget | Operating Revenue          | Capital Revenue   | Total              | Total Revenue as % of adjusted budget | Operating Revenue      | Capital Revenue   | Total             | Total Revenue as % of adjusted budget |                                |
| Buffalo City         | 5 690 895          | 1 390 877         | 7 081 772          | 1 140 344              | 381 946           | 1 522 290         | 21.5%                         | 5 486 638                  | 1 009 582         | 6 496 220          | 91.7%                                 | 982 355                | 328 409           | 1 310 763         | 94.8%                                 | 16.1%                          |
| Cape Town            | 32 531 966         | 6 129 094         | 38 661 060         | 7 118 278              | 2 348 223         | 9 466 501         | 24.5%                         | 31 739 384                 | 5 095 515         | 36 834 899         | 95.3%                                 | 6 322 437              | 2 447 637         | 8 770 074         | 96.0%                                 | 7.9%                           |
| Ekurhuleni Metro     | 30 287 339         | 4 647 061         | 34 934 401         | 5 641 283              | 2 168 384         | 7 809 667         | 22.4%                         | 29 489 995                 | 3 977 603         | 33 467 598         | 95.8%                                 | 5 468 824              | 1 345 507         | 6 814 331         | 94.7%                                 | 14.6%                          |
| eThekweni            | 29 540 627         | 6 038 935         | 35 579 562         | 8 156 974              | 2 002 550         | 10 159 524        | 28.6%                         | 29 054 560                 | 5 100 987         | 34 155 547         | 96.0%                                 | 5 609 582              | 1 767 749         | 7 377 331         | 101.8%                                | 37.7%                          |
| City Of Johannesburg | 43 765 884         | 9 323 557         | 53 089 441         | 9 622 182              | 4 406 032         | 14 028 214        | 26.4%                         | 40 177 534                 | 8 485 436         | 48 662 970         | 91.7%                                 | 9 720 437              | 6 239 855         | 15 960 292        | 96.2%                                 | (12.1%)                        |
| Mangaung             | 6 071 537          | 1 851 179         | 7 922 717          | 1 120 221              | 411 501           | 1 531 722         | 19.3%                         | 5 284 452                  | 1 470 263         | 6 754 715          | 85.3%                                 | 1 008 492              | 593 998           | 1 602 490         | 91.3%                                 | (4.4%)                         |
| Nelson Mandela Bay   | 9 388 921          | 1 573 441         | 10 962 363         | 2 582 118              | 430 006           | 3 012 124         | 27.5%                         | 9 253 806                  | 1 206 986         | 10 460 792         | 95.4%                                 | 1 734 107              | 514 971           | 2 249 077         | 92.6%                                 | 33.9%                          |
| City Of Tshwane      | 26 756 931         | 3 995 193         | 30 752 124         | 5 870 671              | 1 579 880         | 7 450 551         | 24.2%                         | 25 801 313                 | 3 678 347         | 29 479 660         | 95.9%                                 | 5 524 309              | 1 753 695         | 7 278 004         | 96.1%                                 | 2.4%                           |
| <b>Total</b>         | <b>184 034 100</b> | <b>34 949 339</b> | <b>218 983 439</b> | <b>41 252 072</b>      | <b>13 728 521</b> | <b>54 980 593</b> | <b>25.1%</b>                  | <b>176 287 681</b>         | <b>30 024 719</b> | <b>206 312 399</b> | <b>94.2%</b>                          | <b>36 370 542</b>      | <b>14 991 821</b> | <b>51 362 363</b> | <b>96.1%</b>                          | <b>7.0%</b>                    |

Source: National Treasury Local Government database

### Metros aggregated expenditure as at 30 June 2016

| R thousands          | Adjusted Budget       |                     |                    | Fourth Quarter 2015/16 |                     |                   |                               | Year to date: 30 June 2016 |                     |                    |                                   | Fourth Quarter 2014/15 |                     |                   |                                   | Q4 of 2014/15 to Q4 of 2015/16 |
|----------------------|-----------------------|---------------------|--------------------|------------------------|---------------------|-------------------|-------------------------------|----------------------------|---------------------|--------------------|-----------------------------------|------------------------|---------------------|-------------------|-----------------------------------|--------------------------------|
|                      | Operating Expenditure | Capital Expenditure | Total              | Operating Expenditure  | Capital Expenditure | Total             | 4th Q as % of adjusted budget | Operating Expenditure      | Capital Expenditure | Total              | Total Exp as % of adjusted budget | Operating Expenditure  | Capital Expenditure | Total             | Total Exp as % of adjusted budget |                                |
| Buffalo City         | 5 689 973             | 1 390 877           | 7 080 850          | 1 423 986              | 381 946             | 1 805 932         | 25.5%                         | 5 304 802                  | 1 009 582           | 6 314 384          | 89.2%                             | 1 062 637              | 328 409             | 1 391 046         | 89.7%                             | 29.8%                          |
| Cape Town            | 32 340 172            | 6 129 094           | 38 469 266         | 8 538 914              | 2 348 223           | 10 887 136        | 28.3%                         | 29 629 378                 | 5 095 515           | 34 724 893         | 90.3%                             | 6 855 908              | 2 447 637           | 9 303 545         | 87.7%                             | 17.0%                          |
| Ekurhuleni Metro     | 30 134 372            | 4 647 061           | 34 781 434         | 7 676 372              | 2 168 384           | 9 844 755         | 28.3%                         | 28 863 368                 | 3 977 603           | 32 840 970         | 94.4%                             | 6 284 071              | 1 345 507           | 7 629 579         | 86.4%                             | 29.0%                          |
| eThekweni            | 29 532 140            | 6 038 935           | 35 571 075         | 8 025 966              | 2 002 550           | 10 028 516        | 28.2%                         | 27 876 032                 | 5 100 987           | 32 977 019         | 92.7%                             | 6 422 653              | 1 767 749           | 8 190 402         | 96.0%                             | 22.4%                          |
| City Of Johannesburg | 43 526 976            | 9 323 557           | 52 850 533         | 11 275 697             | 4 406 032           | 15 681 729        | 29.7%                         | 40 716 107                 | 8 485 436           | 49 201 543         | 93.1%                             | 10 958 295             | 6 239 855           | 17 198 150        | 95.2%                             | (8.8%)                         |
| Mangaung             | 5 938 210             | 1 851 179           | 7 789 389          | 1 520 349              | 411 501             | 1 931 850         | 24.8%                         | 5 624 215                  | 1 470 263           | 7 094 477          | 91.1%                             | 1 482 028              | 593 998             | 2 076 026         | 90.6%                             | (6.9%)                         |
| Nelson Mandela Bay   | 9 321 591             | 1 573 441           | 10 895 032         | 2 362 721              | 430 006             | 2 792 727         | 25.6%                         | 8 688 046                  | 1 206 986           | 9 895 031          | 90.8%                             | 2 087 020              | 514 971             | 2 601 990         | 89.4%                             | 7.3%                           |
| City Of Tshwane      | 26 072 852            | 3 995 193           | 30 068 045         | 7 873 858              | 1 579 880           | 9 453 738         | 31.4%                         | 27 090 893                 | 3 678 347           | 30 769 240         | 102.3%                            | 6 662 124              | 1 753 695           | 8 415 819         | 100.6%                            | 12.3%                          |
| <b>Total</b>         | <b>182 556 285</b>    | <b>34 949 339</b>   | <b>217 505 624</b> | <b>48 697 861</b>      | <b>13 728 521</b>   | <b>62 426 382</b> | <b>28.7%</b>                  | <b>173 792 840</b>         | <b>30 024 719</b>   | <b>203 817 558</b> | <b>93.7%</b>                      | <b>41 814 735</b>      | <b>14 991 821</b>   | <b>56 806 556</b> | <b>100.6%</b>                     | <b>9.9%</b>                    |

Source: National Treasury Local Government database

### Quarterly budget statement summary for metros as at 30 June 2016

| Description  | Budget year 2015/16 |                   |                   |                   |                    |                    |                    |                    |                |  |
|--|---------------------|-------------------|-------------------|-------------------|--------------------|--------------------|--------------------|--------------------|----------------|--|
|  | Adjusted Budget     | Q1 Sept Actual    | Q2 Dec Actual     | Q3 Mar Actual     | Q4 June Actual     | YTD Actual         | YTD Budget         | YTD Variance       | YTD variance % |  |
| <b>R thousands</b>   |                     |                   |                   |                   |                    |                    |                    |                    |                |  |
| <b>Financial Performance</b>   |                     |                   |                   |                   |                    |                    |                    |                    |                |  |
| Property rates   | 33 095 483          | 8 009 505         | 8 941 346         | 7 953 446         | 8 918 807          | 33 823 104         | 33 091 659         | 731 445            | 2.21           |  |
| Service charges  | 104 623 814         | 26 800 077        | 24 336 881        | 24 040 299        | 24 835 740         | 100 012 998        | 104 997 856        | (4 984 858)        | (4.75)         |  |
| Investment revenue   | 2 384 845           | 479 912           | 613 309           | 794 270           | 407 581            | 2 295 072          | 2 172 920          | 122 152            | 5.62           |  |
| Transfers recognised - operational                                   | 23 003 172          | 7 102 583         | 5 983 689         | 5 507 020         | 2 794 423          | 21 387 716         | 22 245 565         | (857 849)          | (3.86)         |  |
| Other own revenue  | 20 926 786          | 4 938 420         | 5 074 973         | 4 459 877         | 4 295 521          | 18 768 791         | 19 588 332         | (819 541)          | (4.18)         |  |
| <b>Total Revenue (excluding capital transfers and contributions)</b> | <b>184 034 100</b>  | <b>47 330 497</b> | <b>44 950 199</b> | <b>42 754 912</b> | <b>41 252 072</b>  | <b>176 287 681</b> | <b>182 096 332</b> | <b>(5 808 651)</b> | <b>(3.19)</b>  |  |
| Employee costs   | 45 361 332          | 10 325 434        | 12 176 271        | 10 941 411        | 11 126 641         | 44 569 757         | 45 910 464         | (1 340 707)        | (2.92)         |  |
| Remuneration of councillors  | 776 003             | 182 232           | 182 566           | 209 252           | 192 011            | 766 060            | 780 018            | (13 958)           | (1.79)         |  |
| Depreciation & asset impairment                                      | 12 523 456          | 2 635 943         | 2 722 679         | 3 018 706         | 3 116 753          | 11 494 082         | 12 445 200         | (951 118)          | (7.64)         |  |
| Finance charges  | 6 183 543           | 1 109 653         | 1 583 697         | 832 340           | 1 730 369          | 5 256 058          | 6 533 403          | (1 277 345)        | (19.55)        |  |
| Materials and bulk purchases   | 63 273 277          | 16 989 867        | 15 210 398        | 13 265 825        | 16 582 520         | 62 048 610         | 63 282 112         | (1 233 502)        | (1.95)         |  |
| Transfers and grants   | 3 823 093           | 791 732           | 1 064 649         | 641 764           | 877 603            | 3 375 748          | 2 841 008          | 534 740            | 18.82          |  |
| Other expenditure  | 50 058 168          | 9 231 223         | 11 191 607        | 10 758 706        | 15 094 727         | 46 276 263         | 48 759 161         | (2 482 898)        | (5.09)         |  |
| <b>Total Expenditure</b>   | <b>181 998 873</b>  | <b>41 266 083</b> | <b>44 131 867</b> | <b>39 668 005</b> | <b>48 720 624</b>  | <b>173 786 578</b> | <b>180 551 366</b> | <b>(6 764 788)</b> | <b>(3.75)</b>  |  |
| <b>Surplus/(Deficit)</b>   | <b>2 035 227</b>    | <b>6 064 415</b>  | <b>818 333</b>    | <b>3 086 907</b>  | <b>(7 468 552)</b> | <b>2 501 102</b>   | <b>1 544 966</b>   | <b>956 136</b>     | <b>61.89</b>   |  |
| Transfers recognised - capital                                       | 16 309 267          | 1 713 316         | 3 565 288         | 2 814 985         | 4 651 810          | 12 745 399         | 15 570 827         | (2 825 428)        | (18.15)        |  |
| Contributions recognised - capital & contributed as:                 | (130 000)           | (30 217)          | (28 000)          | (32 500)          | (32 600)           | (123 317)          | 203 975            | (327 292)          | (160.46)       |  |
| <b>Surplus/(Deficit) after capital transfers &amp; contributions</b> | <b>18 214 494</b>   | <b>7 747 513</b>  | <b>4 355 621</b>  | <b>5 869 392</b>  | <b>(2 849 343)</b> | <b>15 123 184</b>  | <b>17 319 768</b>  | <b>(2 196 584)</b> | <b>(12.68)</b> |  |
| Share of surplus/ (deficit) of associate                             | -                   | -                 | -                 | -                 | -                  | -                  | -                  | -                  | -              |  |
| <b>Surplus/(Deficit) for the year</b>                                | <b>18 214 494</b>   | <b>7 747 513</b>  | <b>4 355 621</b>  | <b>5 869 392</b>  | <b>(2 849 343)</b> | <b>15 123 184</b>  | <b>17 319 768</b>  | <b>(2 196 584)</b> | <b>(12.68)</b> |  |
| <b>Capital expenditure &amp; funds sources</b>                       |                     |                   |                   |                   |                    |                    |                    |                    |                |  |
| <b>Capital expenditure</b>   | <b>34 949 339</b>   | <b>3 724 739</b>  | <b>7 203 975</b>  | <b>5 367 484</b>  | <b>13 728 521</b>  | <b>30 024 719</b>  | <b>34 949 339</b>  | <b>(4 924 620)</b> | <b>(14.09)</b> |  |
| Transfers recognised - capital                                       | 16 229 628          | 1 835 518         | 3 719 541         | 2 743 767         | 4 971 469          | 13 270 295         | 16 229 628         | (2 959 334)        | (18.23)        |  |
| Public contributions & donations                                     | 631 200             | 68 727            | 93 255            | 137 840           | 166 625            | 466 447            | 631 200            | (164 753)          | (26.10)        |  |
| Borrowing  | 9 976 142           | 994 525           | 1 712 745         | 1 247 019         | 4 197 097          | 8 151 386          | 9 976 142          | (1 824 756)        | (18.29)        |  |
| Internally generated funds   | 8 112 369           | 825 969           | 1 678 434         | 1 238 857         | 4 393 331          | 8 136 592          | 8 112 369          | 24 223             | 0.30           |  |
| <b>Total sources of capital funds</b>                                | <b>34 949 339</b>   | <b>3 724 739</b>  | <b>7 203 975</b>  | <b>5 367 484</b>  | <b>13 728 521</b>  | <b>30 024 719</b>  | <b>34 949 339</b>  | <b>(4 924 620)</b> | <b>(14.09)</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 2016

| R thousands       | Adjusted Budget   |                  |                   | Fourth Quarter 2015/16 |                  |                   |                               | Year to date: 30 June 2016 |                  |                   |                                       | Fourth Quarter 2014/15 |                  |                   |                                       | Q4 of 2014/15 to Q4 of 2015/16 |
|-------------------|-------------------|------------------|-------------------|------------------------|------------------|-------------------|-------------------------------|----------------------------|------------------|-------------------|---------------------------------------|------------------------|------------------|-------------------|---------------------------------------|--------------------------------|
|                   | Operating Revenue | Capital Revenue  | Total             | Operating Revenue      | Capital Revenue  | Total             | 4th Q as % of adjusted budget | Operating Revenue          | Capital Revenue  | Total             | Total Revenue as % of adjusted budget | Operating Revenue      | Capital Revenue  | Total             | Total Revenue as % of adjusted budget |                                |
| City Of Matlosana | 2 363 448         | 143 005          | 2 506 453         | 506 313                | 53 120           | 559 433           | 22.3%                         | 2 479 366                  | 101 632          | 2 580 998         | 103.0%                                | 553 933                | 38 530           | 592 464           | 87.3%                                 | (5.6%)                         |
| Drakenstein       | 1 844 900         | 541 613          | 2 386 514         | 319 739                | 128 976          | 448 714           | 18.8%                         | 1 714 453                  | 318 019          | 2 032 471         | 85.2%                                 | 292 348                | 214 363          | 506 712           | 98.0%                                 | (11.4%)                        |
| Emalahleni (Mp)   | 2 266 057         | 289 920          | 2 555 978         | 465 659                | 58 359           | 524 018           | 20.5%                         | 2 110 244                  | 144 994          | 2 255 238         | 88.2%                                 | 540 357                | 15 429           | 555 786           | 93.7%                                 | (5.7%)                         |
| Emfuleni          | 5 263 794         | 335 841          | 5 599 635         | 1 085 233              | 109 275          | 1 194 508         | 21.3%                         | 4 937 491                  | 235 124          | 5 172 616         | 92.4%                                 | 1 148 039              | 84 557           | 1 232 596         | 95.4%                                 | (3.1%)                         |
| George            | 1 419 555         | 258 236          | 1 677 790         | 358 088                | 113 296          | 471 384           | 28.1%                         | 1 306 684                  | 211 064          | 1 517 748         | 90.5%                                 | 238 265                | 98 703           | 336 968           | 88.8%                                 | 39.9%                          |
| Govan Mbeki       | 1 846 095         | 143 719          | 1 989 813         | 248 522                | 33 485           | 282 007           | 14.2%                         | 1 445 665                  | 76 692           | 1 522 356         | 76.5%                                 | 336 200                | 17 868           | 354 068           | 87.3%                                 | (20.4%)                        |
| Madibeng          | 1 512 326         | 319 139          | 1 831 465         | 311 468                | 145 262          | 456 730           | 24.9%                         | 1 435 755                  | 281 336          | 1 717 091         | 93.8%                                 | 318 374                | 105 756          | 424 129           | 90.3%                                 | 7.7%                           |
| Majjhabeng        | 1 929 721         | 146 451          | 2 076 172         | 441 376                | 32 046           | 473 422           | 22.8%                         | 2 067 614                  | 94 684           | 2 162 298         | 104.1%                                | 539 016                | 52 532           | 591 549           | 108.2%                                | (20.0%)                        |
| Mbombela          | 2 147 187         | 807 538          | 2 954 725         | 384 450                | 137 777          | 522 227           | 17.7%                         | 2 015 475                  | 487 478          | 2 502 953         | 84.7%                                 | 434 658                | 136 057          | 570 716           | 90.9%                                 | (8.5%)                         |
| Mogale City       | 2 263 206         | 383 640          | 2 646 846         | 515 407                | 175 338          | 690 745           | 26.1%                         | 2 213 675                  | 371 705          | 2 585 381         | 97.7%                                 | 431 457                | 206 877          | 638 334           | 94.0%                                 | 8.2%                           |
| Msunduzi          | 4 253 163         | 710 288          | 4 963 450         | 844 618                | 170 316          | 1 014 934         | 20.4%                         | 3 906 507                  | 472 100          | 4 378 607         | 88.2%                                 | 1 054 497              | 189 292          | 1 243 789         | 98.0%                                 | (18.4%)                        |
| New castle        | 1 274 772         | 389 560          | 1 664 332         | 401 400                | 71 988           | 473 388           | 28.4%                         | 1 683 636                  | 293 295          | 1 976 931         | 118.8%                                | 309 494                | 166 600          | 476 094           | 96.2%                                 | (0.6%)                         |
| Polokwane         | 2 253 985         | 626 285          | 2 880 270         | 443 611                | 227 436          | 671 047           | 23.3%                         | 2 167 544                  | 546 386          | 2 713 930         | 94.2%                                 | 434 036                | 323 698          | 757 734           | 85.8%                                 | (11.4%)                        |
| Rustenburg        | 3 682 471         | 1 063 748        | 4 746 220         | 725 948                | 169 697          | 895 646           | 18.9%                         | 3 123 413                  | 603 798          | 3 727 211         | 78.5%                                 | 766 087                | 280 574          | 1 046 661         | 81.2%                                 | (14.4%)                        |
| Sol Plaatje       | 1 794 620         | 201 018          | 1 995 638         | 364 968                | 73 662           | 438 631           | 22.0%                         | 1 798 323                  | 154 627          | 1 952 950         | 97.9%                                 | 327 667                | 62 746           | 390 413           | 93.7%                                 | 12.4%                          |
| Stellenbosch      | 1 229 753         | 437 183          | 1 666 936         | 202 907                | 139 239          | 342 146           | 20.5%                         | 1 176 314                  | 294 027          | 1 470 341         | 88.2%                                 | 171 882                | 90 764           | 262 646           | 90.0%                                 | 30.3%                          |
| Stev e Tshwete    | 1 362 931         | 278 127          | 1 641 058         | 303 835                | 75 950           | 379 785           | 23.1%                         | 1 305 862                  | 177 109          | 1 482 971         | 90.4%                                 | 278 273                | 39 647           | 317 920           | 93.0%                                 | 19.5%                          |
| Tlokwe            | 1 085 209         | 277 712          | 1 362 921         | 259 510                | 73 469           | 332 979           | 24.4%                         | 1 137 469                  | 211 710          | 1 349 179         | 99.0%                                 | 243 418                | 100 540          | 343 959           | 94.1%                                 | (3.2%)                         |
| uMhlatuze         | 2 462 577         | 510 261          | 2 972 838         | 570 121                | 95 349           | 665 470           | 22.4%                         | 2 478 119                  | 345 562          | 2 823 682         | 95.0%                                 | 586 128                | 181 611          | 767 739           | 100.7%                                | (13.3%)                        |
| <b>Total</b>      | <b>42 255 769</b> | <b>7 863 286</b> | <b>50 119 055</b> | <b>8 753 174</b>       | <b>2 084 040</b> | <b>10 837 214</b> | <b>21.6%</b>                  | <b>40 503 608</b>          | <b>5 421 343</b> | <b>45 924 951</b> | <b>91.6%</b>                          | <b>9 004 131</b>       | <b>2 406 145</b> | <b>11 410 276</b> | <b>100.7%</b>                         | <b>(5.0%)</b>                  |

Source: National Treasury Local Government database

### Secondary cities aggregated budgets and expenditure as at 30 June 2016

| R thousands       | Adjusted Budget       |                     |                   | Fourth Quarter 2015/16 |                     |                   |                               | Year to date: 30 June 2016 |                     |                   |                                   | Fourth Quarter 2014/15 |                     |                   |                                   | Q4 of 2014/15 to Q4 of 2015/16 |
|-------------------|-----------------------|---------------------|-------------------|------------------------|---------------------|-------------------|-------------------------------|----------------------------|---------------------|-------------------|-----------------------------------|------------------------|---------------------|-------------------|-----------------------------------|--------------------------------|
|                   | Operating Expenditure | Capital Expenditure | Total             | Operating Expenditure  | Capital Expenditure | Total             | 4th Q as % of adjusted budget | Operating Expenditure      | Capital Expenditure | Total             | Total Exp as % of adjusted budget | Operating Expenditure  | Capital Expenditure | Total             | Total Exp as % of adjusted budget |                                |
| City Of Matlosana | 2 714 778             | 143 005             | 2 857 783         | 573 120                | 53 120              | 626 240           | 21.9%                         | 2 564 068                  | 101 632             | 2 665 700         | 93.3%                             | 456 782                | 38 530              | 495 312           | 82.8%                             | 26.4%                          |
| Drakenstein       | 1 948 931             | 541 613             | 2 490 544         | 401 892                | 128 976             | 530 868           | 21.3%                         | 1 506 639                  | 318 019             | 1 824 657         | 73.3%                             | 424 551                | 214 363             | 638 915           | 85.7%                             | (16.9%)                        |
| Emalahleni (Mp)   | 2 264 950             | 289 920             | 2 554 871         | 355 524                | 58 359              | 413 883           | 16.2%                         | 1 359 110                  | 144 994             | 1 504 104         | 58.9%                             | 488 203                | 15 429              | 503 632           | 77.0%                             | (17.8%)                        |
| Emfuleni          | 5 442 624             | 335 841             | 5 778 464         | 984 308                | 109 275             | 1 093 583         | 18.9%                         | 4 368 266                  | 235 124             | 4 603 391         | 79.7%                             | 1 450 414              | 84 557              | 1 534 971         | 90.3%                             | (28.8%)                        |
| George            | 1 504 124             | 258 236             | 1 762 359         | 348 717                | 113 296             | 462 014           | 26.2%                         | 1 272 714                  | 211 064             | 1 483 779         | 84.2%                             | 336 844                | 98 703              | 435 547           | 87.7%                             | 6.1%                           |
| Govan Mbeki       | 1 826 717             | 143 719             | 1 970 436         | 327 435                | 33 485              | 360 920           | 18.3%                         | 1 414 163                  | 76 692              | 1 490 855         | 75.7%                             | 361 915                | 17 868              | 379 783           | 84.4%                             | (5.0%)                         |
| Madibeng          | 1 512 169             | 319 139             | 1 831 308         | 466 874                | 145 262             | 612 136           | 33.4%                         | 1 414 792                  | 281 336             | 1 696 128         | 92.6%                             | 297 404                | 105 756             | 403 159           | 91.9%                             | 51.8%                          |
| Majjhabeng        | 2 045 071             | 146 451             | 2 191 522         | 354 659                | 32 046              | 386 705           | 17.6%                         | 1 331 348                  | 94 684              | 1 426 032         | 65.1%                             | 375 670                | 52 532              | 428 202           | 67.4%                             | (9.7%)                         |
| Mbombela          | 2 284 859             | 807 538             | 3 092 397         | 542 062                | 137 777             | 679 839           | 22.0%                         | 2 158 672                  | 487 478             | 2 646 150         | 85.6%                             | 487 405                | 136 057             | 623 462           | 88.8%                             | 9.0%                           |
| Mogale City       | 2 612 196             | 383 640             | 2 995 836         | 673 654                | 175 338             | 848 992           | 28.3%                         | 2 390 326                  | 371 705             | 2 762 031         | 92.2%                             | 573 877                | 206 877             | 780 754           | 87.7%                             | 8.7%                           |
| Msunduzi          | 4 236 150             | 710 288             | 4 946 437         | 1 025 426              | 170 316             | 1 195 742         | 24.2%                         | 3 916 165                  | 472 100             | 4 388 265         | 88.7%                             | 1 356 766              | 189 292             | 1 546 058         | 102.8%                            | (22.7%)                        |
| New castle        | 1 894 525             | 389 560             | 2 284 085         | 836 547                | 71 988              | 908 535           | 39.8%                         | 2 194 319                  | 293 295             | 2 487 614         | 108.9%                            | 361 016                | 166 600             | 527 616           | 86.6%                             | 72.2%                          |
| Polokwane         | 2 321 969             | 626 285             | 2 948 254         | 614 199                | 227 436             | 841 635           | 28.5%                         | 2 280 133                  | 546 386             | 2 826 519         | 95.9%                             | 549 906                | 323 698             | 873 604           | 93.1%                             | (3.7%)                         |
| Rustenburg        | 3 522 473             | 1 063 748           | 4 586 222         | 564 703                | 169 697             | 734 401           | 16.0%                         | 2 965 992                  | 603 798             | 3 569 790         | 77.8%                             | 742 708                | 280 592             | 1 023 299         | 78.9%                             | (28.2%)                        |
| Sol Plaatje       | 1 753 816             | 201 018             | 1 954 834         | 352 149                | 73 662              | 425 811           | 21.8%                         | 1 523 879                  | 154 627             | 1 678 506         | 85.9%                             | 333 658                | 62 746              | 396 405           | 85.2%                             | 7.4%                           |
| Stellenbosch      | 1 284 671             | 437 183             | 1 721 854         | 304 304                | 139 239             | 443 543           | 25.8%                         | 1 100 064                  | 294 027             | 1 394 092         | 81.0%                             | 251 812                | 90 764              | 342 575           | 79.0%                             | 29.5%                          |
| Stev e Tshwete    | 1 402 830             | 278 127             | 1 680 957         | 320 374                | 75 950              | 396 324           | 23.6%                         | 1 217 217                  | 177 109             | 1 394 326         | 82.9%                             | 286 994                | 39 647              | 326 641           | 84.3%                             | 21.3%                          |
| Tlokwe            | 1 185 132             | 277 712             | 1 462 845         | 305 357                | 73 469              | 378 826           | 25.9%                         | 1 196 041                  | 211 710             | 1 407 751         | 96.2%                             | 259 737                | 100 540             | 360 277           | 92.5%                             | 5.1%                           |
| uMhlatuze         | 2 474 871             | 510 261             | 2 985 131         | 657 929                | 95 349              | 753 278           | 25.2%                         | 2 527 865                  | 345 562             | 2 873 427         | 96.3%                             | 575 952                | 181 611             | 757 563           | 96.4%                             | (0.6%)                         |
| <b>Total</b>      | <b>44 232 855</b>     | <b>7 863 286</b>    | <b>52 096 141</b> | <b>10 009 232</b>      | <b>2 084 040</b>    | <b>12 093 273</b> | <b>23.2%</b>                  | <b>38 701 775</b>          | <b>5 421 343</b>    | <b>44 123 117</b> | <b>84.7%</b>                      | <b>9 971 613</b>       | <b>2 406 163</b>    | <b>12 377 776</b> | <b>96.4%</b>                      | <b>(2.3%)</b>                  |

Source: National Treasury Local Government database

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

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

Source: National Treasury Local Government database

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

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

|                          | Adjusted Budget   | First Quarter 2015/16 |                        | Second Quarter 2015/16 |                        | Third Quarter 2015/16 |                          | Fourth Quarter 2015/16 |                          | Year to date: 30 June 2016 |                              | Fourth Quarter 2014/15 |                              | Q4 of 2014/15 to Q4 of 2015/16 |
|--------------------------|-------------------|-----------------------|------------------------|------------------------|------------------------|-----------------------|--------------------------|------------------------|--------------------------|----------------------------|------------------------------|------------------------|------------------------------|--------------------------------|
|                          |                   | Actual Revenue        | 1st Q as % of Main app | Actual Revenue         | 2nd Q as % of Main app | Actual Revenue        | 3rd Q as % of adj budget | Actual Revenue         | 4th Q as % of adj budget | Actual Revenue             | Total Rev as % of adj budget | Actual Revenue         | Total Rev as % of adj budget |                                |
| <b>R thousands</b>       |                   |                       |                        |                        |                        |                       |                          |                        |                          |                            |                              |                        |                              |                                |
| <b>Water revenue</b>     |                   |                       |                        |                        |                        |                       |                          |                        |                          |                            |                              |                        |                              |                                |
| Buffalo City             | 482 210           | 131 149               | 26.7%                  | 129 738                | 26.4%                  | 146 049               | 30.3%                    | 147 102                | 30.5%                    | 554 038                    | 114.9%                       | 98 128                 | 122.1%                       | 49.9%                          |
| Cape Town                | 2 869 805         | 523 093               | 18.3%                  | 742 866                | 25.9%                  | 999 583               | 34.8%                    | 822 267                | 28.7%                    | 3 087 810                  | 107.6%                       | 653 154                | 102.4%                       | 25.9%                          |
| Ekurhuleni Metro         | 5 153 613         | 1 346 504             | 28.1%                  | 1 533 981              | 32.0%                  | 1 349 617             | 26.2%                    | 1 104 998              | 21.4%                    | 5 335 099                  | 103.5%                       | 834 170                | 102.5%                       | 32.5%                          |
| eThekwini                | 3 980 830         | 1 043 087             | 26.2%                  | 1 008 171              | 25.3%                  | 891 113               | 22.4%                    | 905 303                | 22.7%                    | 3 847 674                  | 96.7%                        | 919 617                | 99.8%                        | (1.6%)                         |
| City Of Johannesburg     | 5 079 793         | 1 195 376             | 23.6%                  | 1 397 487              | 27.6%                  | 1 106 390             | 21.8%                    | 1 258 373              | 24.8%                    | 4 957 627                  | 97.6%                        | 1 246 775              | 106.3%                       | 0.9%                           |
| Mangaung                 | 762 954           | 231 407               | 23.7%                  | 175 457                | 18.0%                  | 196 103               | 25.7%                    | 143 646                | 18.8%                    | 746 613                    | 97.9%                        | 77 508                 | 96.9%                        | 85.3%                          |
| Nelson Mandela Bay       | 804 758           | 178 051               | 22.3%                  | 205 185                | 25.6%                  | 316 691               | 39.4%                    | 248 730                | 30.9%                    | 948 656                    | 117.9%                       | 145 834                | 103.0%                       | 70.6%                          |
| City Of Tshwane          | 3 474 754         | 878 370               | 23.7%                  | 1 024 952              | 27.6%                  | 916 150               | 26.4%                    | 992 790                | 28.6%                    | 3 812 262                  | 109.7%                       | 893 071                | 100.4%                       | 11.2%                          |
| <b>Total</b>             | <b>22 608 716</b> | <b>5 527 037</b>      | <b>24.4%</b>           | <b>6 217 838</b>       | <b>27.4%</b>           | <b>5 921 695</b>      | <b>26.2%</b>             | <b>5 623 208</b>       | <b>24.9%</b>             | <b>23 289 778</b>          | <b>103.0%</b>                | <b>4 868 257</b>       | <b>100.4%</b>                | <b>15.5%</b>                   |
|                          | Adjusted Budget   | First Quarter 2015/16 |                        | Second Quarter 2015/16 |                        | Third Quarter 2015/16 |                          | Fourth Quarter 2015/16 |                          | Year to date: 30 June 2016 |                              | Fourth Quarter 2014/15 |                              | Q4 of 2014/15 to Q4 of 2015/16 |
|                          |                   | Actual Expenditure    | 1st Q as % of Main app | Actual Expenditure     | 2nd Q as % of Main app | Actual Expenditure    | 3rd Q as % of adj budget | Actual Expenditure     | 4th Q as % of adj budget | Actual Expenditure         | Exp as % of adj              | Actual Expenditure     | Total Exp as % of adj        |                                |
| <b>R thousands</b>       |                   |                       |                        |                        |                        |                       |                          |                        |                          |                            |                              |                        |                              |                                |
| <b>Water expenditure</b> |                   |                       |                        |                        |                        |                       |                          |                        |                          |                            |                              |                        |                              |                                |
| Buffalo City             | 511 337           | 113 630               | 22.6%                  | 136 844                | 27.2%                  | 133 446               | 26.1%                    | 161 117                | 31.5%                    | 545 037                    | 106.6%                       | 105 180                | 99.6%                        | 53.2%                          |
| Cape Town                | 2 384 779         | 525 574               | 22.3%                  | 663 531                | 28.2%                  | 562 924               | 23.6%                    | 710 698                | 29.8%                    | 2 462 727                  | 103.3%                       | 571 566                | 99.5%                        | 24.3%                          |
| Ekurhuleni Metro         | 4 998 006         | 1 023 683             | 23.6%                  | 1 367 125              | 31.6%                  | 1 091 253             | 21.8%                    | 1 262 892              | 25.3%                    | 4 744 952                  | 94.9%                        | 795 762                | 85.8%                        | 58.7%                          |
| eThekwini                | 4 156 898         | 705 464               | 17.0%                  | 1 039 002              | 25.0%                  | 837 975               | 20.2%                    | 1 246 611              | 30.0%                    | 3 829 052                  | 92.1%                        | 1 014 067              | 85.5%                        | 22.9%                          |
| City Of Johannesburg     | 4 479 787         | 1 648 192             | 41.0%                  | 1 593 740              | 39.7%                  | 1 445 652             | 32.3%                    | 1 458 625              | 32.6%                    | 6 146 210                  | 137.2%                       | 1 478 409              | 147.7%                       | (1.3%)                         |
| Mangaung                 | 861 079           | 161 610               | 18.8%                  | 227 058                | 26.4%                  | 209 211               | 24.3%                    | 138 130                | 16.0%                    | 736 009                    | 85.5%                        | 194 319                | 101.3%                       | (28.9%)                        |
| Nelson Mandela Bay       | 706 089           | 130 437               | 18.8%                  | 192 264                | 27.7%                  | 199 601               | 28.3%                    | 202 644                | 28.7%                    | 724 946                    | 102.7%                       | 120 747                | 82.1%                        | 67.8%                          |
| City Of Tshwane          | 2 976 818         | 749 401               | 22.8%                  | 857 271                | 26.0%                  | 852 284               | 28.6%                    | 817 455                | 27.5%                    | 3 276 411                  | 110.1%                       | 794 100                | 104.9%                       | 2.9%                           |
| <b>Total</b>             | <b>21 074 793</b> | <b>5 057 991</b>      | <b>25.0%</b>           | <b>6 076 834</b>       | <b>30.1%</b>           | <b>5 332 346</b>      | <b>25.3%</b>             | <b>5 998 172</b>       | <b>28.5%</b>             | <b>22 465 343</b>          | <b>106.6%</b>                | <b>5 074 150</b>       | <b>104.9%</b>                | <b>18.2%</b>                   |

Source: National Treasury Local Government database

### Metros aggregated revenue and expenditure for electricity as at 30 June 2016

|                                | Adjusted Budget   | First Quarter 2015/16 |                    | Second Quarter 2015/16 |                    | Third Quarter 2015/16 |                   | Fourth Quarter 2015/16 |                          | Year to date: 30 June 2016 |                   | Fourth Quarter 2014/15 |                   | Q4 of 2014/15 to Q4 of 2015/16 |
|--------------------------------|-------------------|-----------------------|--------------------|------------------------|--------------------|-----------------------|-------------------|------------------------|--------------------------|----------------------------|-------------------|------------------------|-------------------|--------------------------------|
|                                |                   | Actual Revenue        | 1st Q as % of Main | Actual Revenue         | 2nd Q as % of Main | Actual Revenue        | 3rd Q as % of adj | Actual Revenue         | 4th Q as % of adj budget | Actual Revenue             | Total Rev as % of | Actual Revenue         | Total Rev as % of |                                |
| <b>R thousands</b>             |                   |                       |                    |                        |                    |                       |                   |                        |                          |                            |                   |                        |                   |                                |
| <b>Revenue electricity</b>     |                   |                       |                    |                        |                    |                       |                   |                        |                          |                            |                   |                        |                   |                                |
| Buffalo City                   | 1 824 114         | 452 645               | 26.2%              | 502 726                | 29.1%              | 429 101               | 23.5%             | 416 227                | 22.8%                    | 1 800 698                  | 98.7%             | 363 991                | 102.4%            | 14.4%                          |
| Cape Town                      | 11 306 856        | 2 987 259             | 26.4%              | 2 712 628              | 24.0%              | 2 828 464             | 25.0%             | 2 812 051              | 24.9%                    | 11 340 402                 | 100.3%            | 2 536 705              | 98.2%             | 10.9%                          |
| Ekurhuleni Metro               | 13 591 231        | 4 090 330             | 30.1%              | 3 090 043              | 22.8%              | 2 855 561             | 21.0%             | 2 875 404              | 21.2%                    | 12 911 337                 | 95.0%             | 2 623 635              | 96.2%             | 9.6%                           |
| eThekwini                      | 12 126 793        | 3 145 086             | 25.9%              | 2 765 949              | 22.8%              | 2 912 795             | 24.0%             | 2 938 782              | 24.2%                    | 11 762 613                 | 97.0%             | 2 675 270              | 98.2%             | 9.8%                           |
| City Of Johannesburg           | 16 105 792        | 4 105 001             | 25.4%              | 3 120 849              | 19.3%              | 3 095 699             | 19.2%             | 3 515 994              | 21.8%                    | 13 837 543                 | 85.9%             | 3 646 742              | 96.1%             | (3.6%)                         |
| Mangaung                       | 2 378 652         | 710 894               | 26.8%              | 491 047                | 18.5%              | 422 362               | 17.8%             | 501 671                | 21.1%                    | 2 125 975                  | 89.4%             | 461 963                | 85.0%             | 8.6%                           |
| Nelson Mandela Bay             | 3 703 750         | 846 634               | 23.0%              | 837 657                | 22.8%              | 832 452               | 22.5%             | 1 162 238              | 31.4%                    | 3 678 980                  | 99.3%             | 727 493                | 90.5%             | 59.8%                          |
| City Of Tshwane                | 10 606 555        | 2 755 288             | 25.8%              | 2 338 860              | 21.9%              | 2 217 547             | 20.9%             | 2 318 692              | 21.9%                    | 9 630 386                  | 90.8%             | 2 428 724              | 95.4%             | (4.5%)                         |
| <b>Total</b>                   | <b>71 643 743</b> | <b>19 093 137</b>     | <b>26.5%</b>       | <b>15 859 758</b>      | <b>22.0%</b>       | <b>15 593 981</b>     | <b>21.8%</b>      | <b>16 541 058</b>      | <b>23.1%</b>             | <b>67 087 934</b>          | <b>93.6%</b>      | <b>15 464 524</b>      | <b>95.4%</b>      | <b>7.0%</b>                    |
|                                | Adjusted Budget   | First Quarter 2015/16 |                    | Second Quarter 2015/16 |                    | Third Quarter 2015/16 |                   | Fourth Quarter 2015/16 |                          | Year to date: 30 June 2016 |                   | Fourth Quarter 2014/15 |                   | Q4 of 2014/15 to Q4 of 2015/16 |
|                                |                   | Actual Expenditure    | 1st Q as % of Main | Actual Expenditure     | 2nd Q as % of Main | Actual Expenditure    | 3rd Q as % of adj | Actual Expenditure     | 4th Q as % of adj budget | Actual Expenditure         | Exp as % of       | Actual Expenditure     | Total Exp as % of |                                |
| <b>R thousands</b>             |                   |                       |                    |                        |                    |                       |                   |                        |                          |                            |                   |                        |                   |                                |
| <b>Expenditure electricity</b> |                   |                       |                    |                        |                    |                       |                   |                        |                          |                            |                   |                        |                   |                                |
| Buffalo City                   | 1 659 904         | 520 016               | 32.0%              | 355 905                | 21.9%              | 398 559               | 24.0%             | 447 888                | 27.0%                    | 1 722 367                  | 103.8%            | 371 213                | 104.7%            | 20.7%                          |
| Cape Town                      | 9 407 982         | 2 335 343             | 24.8%              | 2 090 108              | 22.2%              | 1 994 712             | 21.2%             | 2 961 042              | 31.5%                    | 9 381 205                  | 99.7%             | 1 898 093              | 89.5%             | 56.0%                          |
| Ekurhuleni Metro               | 12 887 136        | 3 440 084             | 27.0%              | 2 798 910              | 21.9%              | 2 628 938             | 20.4%             | 3 542 598              | 27.5%                    | 12 410 530                 | 96.3%             | 2 627 789              | 90.2%             | 34.8%                          |
| eThekwini                      | 10 505 654        | 2 997 259             | 28.5%              | 2 310 378              | 22.0%              | 2 342 036             | 22.3%             | 3 118 624              | 29.7%                    | 10 768 297                 | 102.5%            | 2 343 969              | 98.5%             | 33.0%                          |
| City Of Johannesburg           | 14 414 351        | 4 429 242             | 29.7%              | 2 917 695              | 19.6%              | 2 894 195             | 20.1%             | 3 437 284              | 23.8%                    | 13 678 416                 | 94.9%             | 3 902 781              | 104.9%            | (11.9%)                        |
| Mangaung                       | 2 132 179         | 650 503               | 28.0%              | 518 118                | 22.3%              | 464 803               | 21.8%             | 578 081                | 27.1%                    | 2 211 505                  | 103.7%            | 591 090                | 105.9%            | (2.2%)                         |
| Nelson Mandela Bay             | 3 544 116         | 1 117 554             | 32.4%              | 761 360                | 22.1%              | 681 439               | 19.2%             | 889 161                | 25.1%                    | 3 449 514                  | 97.3%             | 809 426                | 93.4%             | 9.9%                           |
| City Of Tshwane                | 9 940 925         | 2 368 041             | 24.8%              | 3 133 620              | 32.9%              | 1 958 632             | 19.7%             | 2 768 608              | 27.9%                    | 10 228 901                 | 102.9%            | 2 298 959              | 102.0%            | 20.4%                          |
| <b>Total</b>                   | <b>64 492 247</b> | <b>17 858 041</b>     | <b>27.7%</b>       | <b>14 886 095</b>      | <b>23.1%</b>       | <b>13 363 313</b>     | <b>20.7%</b>      | <b>17 743 286</b>      | <b>27.5%</b>             | <b>63 850 736</b>          | <b>99.0%</b>      | <b>14 843 321</b>      | <b>102.0%</b>     | <b>19.5%</b>                   |

Source: National Treasury Local Government database

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

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

Source: National Treasury Local Government database

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

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

Source: National Treasury Local Government database

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

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

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

Source: National Treasury Local Government database



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

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

Source: National Treasury Local Government database

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

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

Source: National Treasury Local Government database

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

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

Source: National Treasury Local Government database

## 9. Aggregated municipal debtors age analysis

Debtors Age Analysis as at 30 June 2016

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

Source: National Treasury Local Government database

## 10. Debtors' age analysis for the metros

### Metros Debtors Age Analysis as at 30 June 2016

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

Source: National Treasury Local Government database

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

| R thousands     | 0 - 30 Days      |               | 31 - 60 Days     |               | 61 - 90 Days     |               | Over 90 Days      |                | Total             |               | Actual Bad Debts<br>Written Off to Debtors |             | Impairment -Bad Debts<br>to Council Policy |              |
|-----------------|------------------|---------------|------------------|---------------|------------------|---------------|-------------------|----------------|-------------------|---------------|--|-------------|--|--------------|
|                 | Amount           | %             | Amount           | %             | Amount           | %             | Amount            | %              | Amount            | %             | Amount                                     | %           | Amount                                     | %            |
| Organs of State | 307 148          | 18.4%         | 116 680          | 7.0%          | 104 782          | 6.3%          | 1 140 621         | 68.3%          | 1 669 230         | 2.9%          | 3 087                                      | 0.2%        | 96 095                                     | 5.8%         |
| Commercial      | 4 469 074        | 25.3%         | 818 185          | 4.6%          | 697 874          | 3.9%          | 11 688 930        | 66.1%          | 17 674 063        | 31.1%         | 413 883                                    | 2.3%        | 1 141 344                                  | 6.5%         |
| Households      | 4 407 494        | 12.4%         | 1 514 172        | 4.3%          | 1 021 892        | 2.9%          | 28 635 637        | 80.5%          | 35 579 194        | 62.7%         | 2 824 631                                  | 7.9%        | 5 393 519                                  | 15.2%        |
| Other           | 164 041          | 9.0%          | 6 967            | 0.4%          | 29 499           | 1.6%          | 1 625 400         | 89.0%          | 1 825 907         | 3.2%          | 301 349                                    | 16.5%       | 72 965                                     | 4.0%         |
| <b>Total</b>    | <b>9 347 757</b> | <b>512.0%</b> | <b>2 456 004</b> | <b>134.5%</b> | <b>1 854 047</b> | <b>101.5%</b> | <b>43 090 588</b> | <b>2360.0%</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> |

Source: National Treasury Local Government database

## 11. Debtors' age analysis for secondary cities

### Secondary cities Debtors Age Analysis as at 30 June 2016

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

Source: National Treasury Local Government database

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

| R thousands     | 0 - 30 Days      |              | 31 - 60 Days   |             | 61 - 90 Days   |             | Over 90 Days      |              | Total             |               | Actual Bad Debts<br>Written Off to Debtors |             | Impairment -Bad Debts<br>to Council Policy |             |
|-----------------|------------------|--------------|----------------|-------------|----------------|-------------|-------------------|--------------|-------------------|---------------|--|-------------|--|-------------|
|                 | Amount           | %            | Amount         | %           | Amount         | %           | Amount            | %            | Amount            | %             | Amount                                     | %           | Amount                                     | %           |
| Organs of State | 134 633          | 10.6%        | 91 057         | 7.1%        | 44 481         | 3.5%        | 1 005 307         | 78.8%        | 1 275 477         | 5.3%          | -  | -           | 231 899                                    | 18.2%       |
| Commercial      | 1 104 127        | 30.2%        | 292 848        | 8.0%        | 133 662        | 3.7%        | 2 126 896         | 58.2%        | 3 657 532         | 15.3%         | 935  | 0.0%        | 174 702                                    | 4.8%        |
| Households      | 1 258 025        | 7.1%         | 548 271        | 3.1%        | 452 625        | 2.6%        | 15 476 394        | 87.3%        | 17 735 315        | 74.0%         | 30 095                                     | 0.2%        | 875 119                                    | 4.9%        |
| Other           | 86 104           | 6.7%         | 34 614         | 2.7%        | 23 453         | 1.8%        | 1 150 009         | 88.9%        | 1 294 179         | 5.4%          | -  | -           | 93 227                                     | 7.2%        |
| <b>Total</b>    | <b>2 582 888</b> | <b>10.8%</b> | <b>966 789</b> | <b>4.0%</b> | <b>654 220</b> | <b>2.7%</b> | <b>19 758 606</b> | <b>82.5%</b> | <b>23 962 503</b> | <b>100.0%</b> | <b>31 029</b>                              | <b>0.1%</b> | <b>1 374 947</b>                           | <b>5.7%</b> |

Source: National Treasury Local Government database

## 12. Collection rates

### National collection rate as at 30 June 2016

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

Source: National Treasury Local Government database

### Metros collection rate as at 30 June 2016

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

Source: National Treasury Local Government database

### Secondary cities collection rate as at 30 June 2016

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

Source: National Treasury Local Government database

### 13. Aggregated municipal creditors age analysis

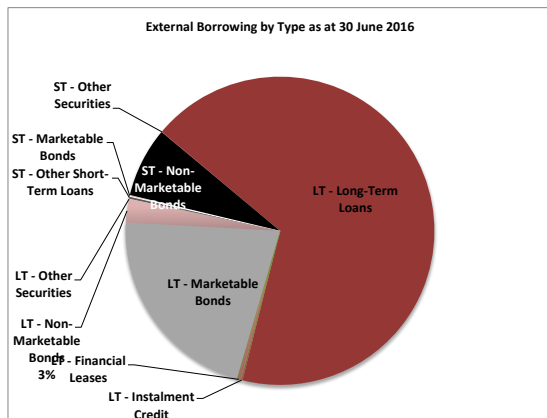
#### Creditors Age Analysis as at 4th Quarter Ended 30 June 2016

| R thousands             | 0 - 30 Days       |                | 31 - 60 Days     |               | 61 - 90 Days     |              | Over 90 Days      |                | Total             |               |
|-------------------------|-------------------|----------------|------------------|---------------|------------------|--------------|-------------------|----------------|-------------------|---------------|
|                         | Amount            | %              | Amount           | %             | Amount           | %            | Amount            | %              | Amount            | %             |
| Bulk Electricity        | 7 364 581         | 54.6%          | 488 322          | 3.6%          | 436 556          | 3.2%         | 5 207 048         | 38.6%          | 13 496 507        | 34.7%         |
| Bulk Water              | 1 351 752         | 28.1%          | 233 923          | 4.9%          | 93 546           | 1.9%         | 3 134 174         | 65.1%          | 4 813 394         | 12.4%         |
| PAYE deductions         | 306 095           | 88.0%          | 6 028            | 1.7%          | 2 668            | 0.8%         | 33 065            | 9.5%           | 347 856           | 0.9%          |
| VAT (output less input) | (29 160)          | 48.7%          | 1 394            | (2.3%)        | (5 669)          | 9.5%         | (26 399)          | 44.1%          | (59 834)          | (0.2%)        |
| Pensions / Retirement   | 320 677           | 79.4%          | 4 468            | 1.1%          | 4 300            | 1.1%         | 74 285            | 18.4%          | 403 729           | 1.0%          |
| Loan repayments         | 1 824 668         | 62.9%          | 46 978           | 1.6%          | 213 827          | 7.4%         | 814 104           | 28.1%          | 2 899 577         | 7.5%          |
| Trade Creditors         | 8 167 756         | 78.6%          | 414 215          | 4.0%          | 219 338          | 2.1%         | 1 585 820         | 15.3%          | 10 387 130        | 26.7%         |
| Auditor-General         | 15 804            | 6.8%           | 9 051            | 3.9%          | 7 548            | 3.2%         | 200 415           | 86.1%          | 232 818           | 0.6%          |
| Other                   | 5 175 666         | 81.0%          | 229 937          | 3.6%          | 117 783          | 1.8%         | 869 204           | 13.6%          | 6 392 589         | 16.4%         |
| <b>Total</b>            | <b>24 497 838</b> | <b>383.2%</b>  | <b>1 434 316</b> | <b>22.4%</b>  | <b>1 089 895</b> | <b>17.0%</b> | <b>11 891 716</b> | <b>186.0%</b>  | <b>38 913 765</b> | <b>100.0%</b> |
| <b>Per Province</b>     |                   |                |                  |               |                  |              |                   |                |                   |               |
| Eastern Cape            | 1 027 834         | 63.6%          | 130 870          | 8.1%          | 63 783           | 3.9%         | 392 844           | 24.3%          | 1 615 332         | 4.2%          |
| Free State              | 1 204 174         | 18.1%          | 295 266          | 4.4%          | 247 115          | 3.7%         | 4 891 607         | 73.7%          | 6 638 162         | 17.1%         |
| Gauteng                 | 16 135 713        | 93.6%          | 251 535          | 1.5%          | 113 212          | 0.7%         | 739 838           | 4.3%           | 17 240 299        | 44.3%         |
| Kwazulu-Natal           | 3 201 860         | 67.1%          | 249 533          | 5.2%          | 270 251          | 5.7%         | 1 047 641         | 22.0%          | 4 769 285         | 12.3%         |
| Limpopo                 | 483 632           | 43.5%          | 47 312           | 4.3%          | 43 552           | 3.9%         | 537 361           | 48.3%          | 1 111 857         | 2.9%          |
| Mpumalanga              | 767 457           | 21.7%          | 200 922          | 5.7%          | 112 184          | 3.2%         | 2 454 383         | 69.4%          | 3 534 947         | 9.1%          |
| North West              | 349 964           | 18.3%          | 215 925          | 11.3%         | 199 764          | 10.4%        | 1 150 432         | 60.0%          | 1 916 084         | 4.9%          |
| Northern Cape           | 247 527           | 26.7%          | 24 323           | 2.6%          | 35 536           | 3.8%         | 620 689           | 66.9%          | 928 075           | 2.4%          |
| Western Cape            | 1 079 675         | 93.1%          | 18 629           | 1.6%          | 4 499            | 0.4%         | 56 921            | 4.9%           | 1 159 725         | 3.0%          |
| <b>Total</b>            | <b>24 497 838</b> | <b>2112.4%</b> | <b>1 434 316</b> | <b>123.7%</b> | <b>1 089 895</b> | <b>94.0%</b> | <b>11 891 716</b> | <b>1025.4%</b> | <b>38 913 765</b> | <b>100.0%</b> |

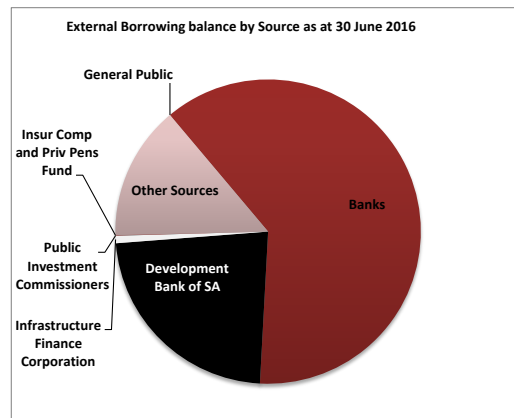
Source: National Treasury Local Government database



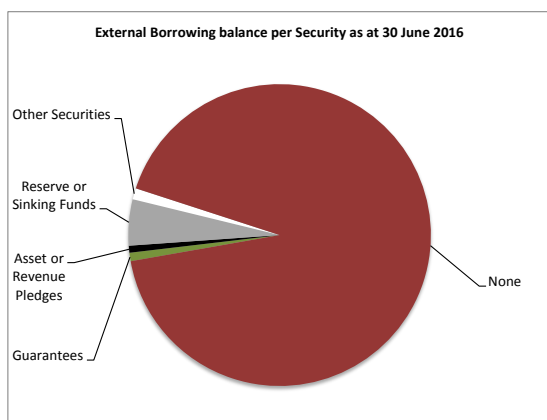
## 14. Borrowing instruments



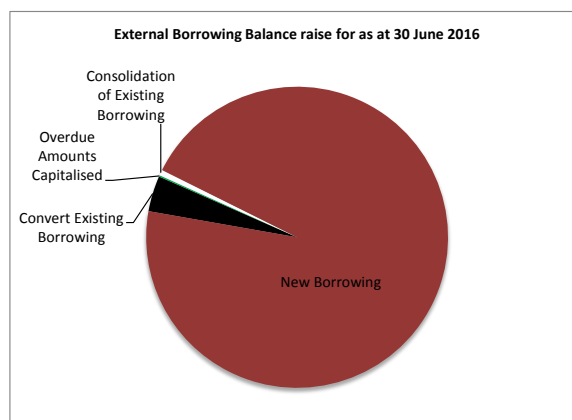
| Type                        | Balance (R'000)   |
|-----------------------------|-------------------|
| ST - Bank Overdraft         |                   |
| ST - Other Short-Term Loans | 159 236           |
| ST - Marketable Bonds       | 81 630            |
| ST - Non-Marketable Bonds   | 4 410 333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



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

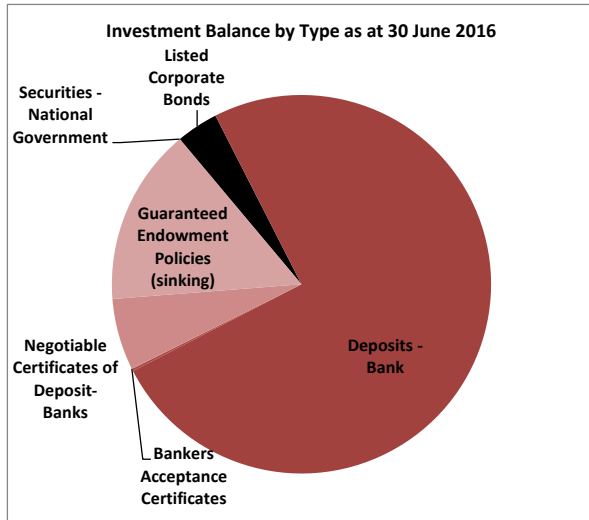


| Security                 | Balance (R'000)   |
|--------------------------|-------------------|
| Guarantees               | 544 427           |
| Asset or Revenue Pledges | 447 732           |
| Bond Insurance           |                   |
| Reserve or Sinking Funds | 2 967 346         |
| Other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

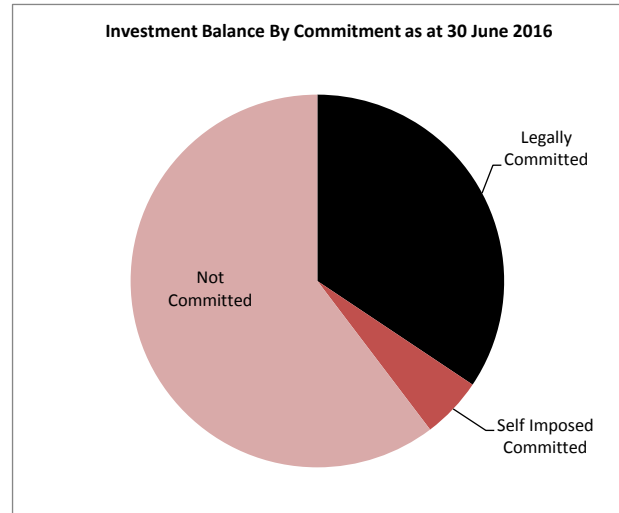


| Raised For                          | Balance (R'000)   |
|-------------------------------------|-------------------|
| Convert Existing Borrowing          | 2 297 889         |
| Overdue Amounts Capitalised         | 93 584            |
| Consolidation of Existing Borrowing | 363 046           |
|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

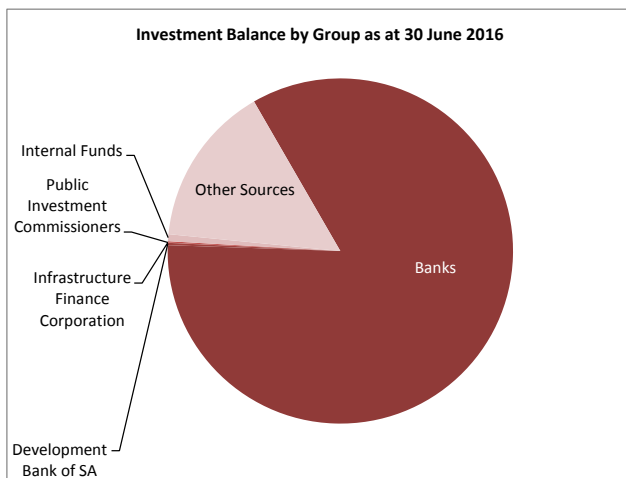
## 15. Investment instruments



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



| Committed              | Balance (R'000)   |
|------------------------|-------------------|
| Legally Committed      | 9 451 238         |
| Self Imposed Committed | 1 456 451         |
| Not Committed          | 16 578 006        |
| <b>Total</b>           | <b>27 485 695</b> |



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

# 16. Conditional grants transfers, payments and expenditure as at 30 June 2016.

4th Quarter Ended 30 June 2016

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

CONSOLIDATION FOR ALL MUNICIPALITIES

|   | Division of revenue Act No. 1 of 2015 | Adjustment (Mid year) | Other Adjustments | Total Available 2015/16 | Year to date              |   | First Quarter   |   | Second Quarter   |  | Third Quarter   |   | Fourth Quarter   |  | YTD Expenditure                        |                                      | % Changes from 3rd to 4th Q            |                                      | % Changes for the 4th Q                    |  |  |
|---|---------------------------------------|-----------------------|-------------------|-------------------------|---------------------------|---|---|---|--|--|---|---|--|--|--|--------------------------------------|--|--------------------------------------|--|--|--|
|   |                                       |                       |                   |                         | Approved payment schedule | Transferred to municipalities for direct grants | Actual expenditure National Department by 30 September 2015 | Actual expenditure by municipalities by 30 September 2015 | Actual expenditure National Department by 31 December 2015 | Actual expenditure by municipalities by 31 December 2015 | Actual expenditure National Department by 31 March 2016 | Actual expenditure by municipalities by 31 March 2016 | Actual expenditure National Department by 30 June 2016 | Actual expenditure by municipalities by 30 June 2016 | Actual expenditure National Department | Actual expenditure by municipalities | Actual expenditure National Department | Actual expenditure by municipalities | Exp as % of Allocation National Department | Exp as % of Allocation by municipalities |  |
| <b>R thousands</b>  |                                       |                       |                   |                         |                           |   |   |   |  |  |   |   |  |  |  |                                      |  |                                      |  |  |  |
| <b>National Treasury (Vote 10)</b>  |                                       |                       |                   |                         |                           |   |   |   |  |  |   |   |  |  |  |                                      |  |                                      |  |  |  |
| Local Government Financial Management Grant                                 | 452 491                               | -                     | -                 | 452 491                 | 452 491                   | 452 491   | 107 518   | 105 606   | 104 674  | 108 341  | 86 221  | 86 820  | 125 892  | 126 415  | 424 305                                | 427 182                              | 46.0%                                  | 45.6%                                | 93.8%                                      | 94.4%                                    |  |
| Infrastructure Skills Development Grant                                     | 124 465                               | -                     | -                 | 124 465                 | 124 465                   | 124 465   | 23 722  | 33 798  | 26 093   | 16 987   | 21 325  | 24 506  | 22 954   | 35 229   | 94 094                                 | 110 520                              | 7.6%                                   | 43.8%                                | 75.6%                                      | 88.8%                                    |  |
| Neighbourhood Development Partnership (Schedule 5B)                         | 607 000                               | 40 000                | -                 | 647 000                 | 647 000                   | 583 575   | 52 416  | 31 351  | 115 974  | 84 766   | 107 879   | 103 901   | 156 798  | 218 516  | 433 067                                | 438 535                              | 45.3%                                  | 110.3%                               | 66.9%                                      | 67.8%                                    |  |
| Neighbourhood Development Partnership (Schedule 6B)                         | 25 895                                | -                     | -                 | 25 895                  | 25 895                    | -   | -   | -   | -  | -  | -   | -   | -  | -  | -                                      | -                                    | -                                      | -                                    | -  | -  |  |
| <b>Sub-Total Vote</b>   | <b>1 209 851</b>                      | <b>40 000</b>         |                   | <b>1 249 851</b>        | <b>1 249 851</b>          | <b>1 160 531</b>                                | <b>183 656</b>  | <b>170 755</b>  | <b>246 741</b>   | <b>210 094</b>   | <b>215 425</b>  | <b>215 227</b>  | <b>305 644</b>   | <b>380 160</b>                                       | <b>951 466</b>                         | <b>976 236</b>                       | <b>41.9%</b>                           | <b>76.6%</b>                         | <b>77.7%</b>                               | <b>79.8%</b>                             |  |
| <b>Cooperative Governance (Vote 3)</b>                                      |                                       |                       |                   |                         |                           |   |   |   |  |  |   |   |  |  |  |                                      |  |                                      |  |  |  |
| Municipal Systems Improvement Grant   | 251 442                               | -                     | -                 | 251 442                 | 251 442                   | 251 442   | 21 005  | 45 734  | 21 581   | 49 618   | 13 227  | 45 720  | 46 687   | 90 851   | 102 500                                | 231 923                              | 253.0%                                 | 98.7%                                | 40.8%                                      | 92.2%                                    |  |
| Municipal Disaster Grant  | -                                     | -                     | -                 | -                       | -                         | -   | -   | -   | -  | -  | -   | -   | -  | -  | -                                      | -                                    | -                                      | -                                    | -  | -  |  |
| Municipal Disaster Recovery Grant   | 186 121                               | -                     | -                 | 186 121                 | 186 121                   | 186 121   | 14 021  | 9 926   | 39 449   | 38 427   | -   | 51 118  | -  | 46 954   | 53 470                                 | 146 424                              | (8.1%)                                 | 28.7%                                | -  | 78.7%                                    |  |
| Municipal Demarcation Transition Grant                                      | 39 000                                | (27 858)              | -                 | 11 142                  | 39 000                    | 3 714   | -   | 454   | -  | 342  | -   | 300   | -  | -  | 1 096                                  | -                                    | (100.0%)                               | -                                    | -  | 9.8%                                     |  |
| <b>Sub-Total Vote</b>   | <b>476 563</b>                        | <b>(27 858)</b>       |                   | <b>448 705</b>          | <b>476 563</b>            | <b>441 277</b>                                  | <b>35 026</b>   | <b>56 113</b>   | <b>61 030</b>  | <b>88 387</b>  | <b>13 227</b>   | <b>97 138</b>   | <b>46 687</b>  | <b>137 805</b>                                       | <b>155 970</b>                         | <b>379 443</b>                       | <b>253.0%</b>                          | <b>41.9%</b>                         | <b>34.8%</b>                               | <b>84.6%</b>                             |  |
| <b>Transport (Vote 37)</b>  |                                       |                       |                   |                         |                           |   |   |   |  |  |   |   |  |  |  |                                      |  |                                      |  |  |  |
| Public Transport Infrastructure and Systems Grant                           | -                                     | -                     | -                 | -                       | -                         | -   | -   | -   | -  | -  | -   | -   | -  | -  | -                                      | -                                    | -                                      | -                                    | -  | -  |  |
| Public Transport Network Operations Grant                                   | -                                     | -                     | -                 | -                       | -                         | -   | -   | -   | -  | -  | -   | -   | -  | -  | -                                      | -                                    | -                                      | -                                    | -  | -  |  |
| Public Transport Network Grant  | 5 953 090                             | -                     | -                 | 5 953 090               | 5 953 090                 | 5 953 090                                       | 855 018   | 915 259   | 1 281 017  | 1 385 326  | 1 126 500   | 1 000 068   | 1 883 115  | 1 693 362  | 5 145 650                              | 4 994 015                            | 67.2%                                  | 69.3%                                | 86.4%                                      | 83.9%                                    |  |
| Rural Road Assets Management Systems Grant                                  | 96 842                                | -                     | -                 | 96 842                  | 96 842                    | 96 842  | 9 328   | 6 702   | 20 844   | 18 762   | 20 983  | 18 654  | 20 555   | 29 365   | 71 710                                 | 73 483                               | (2.0%)                                 | 57.4%                                | 74.0%                                      | 75.9%                                    |  |
| <b>Sub-Total Vote</b>   | <b>6 049 932</b>                      |                       |                   | <b>6 049 932</b>        | <b>6 049 932</b>          | <b>6 049 932</b>                                | <b>864 346</b>  | <b>921 961</b>  | <b>1 301 861</b>   | <b>1 404 088</b>   | <b>1 147 483</b>  | <b>1 018 722</b>                                      | <b>1 903 670</b>                                       | <b>1 722 727</b>                                     | <b>5 217 360</b>                       | <b>5 067 498</b>                     | <b>65.3%</b>                           | <b>69.1%</b>                         | <b>86.2%</b>                               | <b>83.8%</b>                             |  |
| <b>Public Works (Vote 6)</b>  |                                       |                       |                   |                         |                           |   |   |   |  |  |   |   |  |  |  |                                      |  |                                      |  |  |  |
| Expanded Public Works Programme Integrated Grant (Municipality)             | 587 685                               | -                     | -                 | 587 685                 | 587 685                   | 587 685   | 98 153  | 149 646   | 148 163  | 183 793  | 117 613   | 160 319   | 82 348   | 136 831  | 446 277                                | 630 589                              | (30.0%)                                | (14.7%)                              | 75.9%                                      | 107.3%                                   |  |
| <b>Sub-Total Vote</b>   | <b>587 685</b>                        |                       |                   | <b>587 685</b>          | <b>587 685</b>            | <b>587 685</b>                                  | <b>98 153</b>   | <b>149 646</b>  | <b>148 163</b>   | <b>183 793</b>   | <b>117 613</b>  | <b>160 319</b>  | <b>82 348</b>  | <b>136 831</b>                                       | <b>446 277</b>                         | <b>630 589</b>                       | <b>(30.0%)</b>                         | <b>(14.7%)</b>                       | <b>75.9%</b>                               | <b>107.3%</b>                            |  |
| <b>Energy (Vote 29)</b>   |                                       |                       |                   |                         |                           |   |   |   |  |  |   |   |  |  |  |                                      |  |                                      |  |  |  |
| Integrated National Electrification Programme (Municipal) Grant             | 1 980 340                             | -                     | -                 | 1 980 340               | 1 980 340                 | 1 980 340                                       | 371 673   | 448 329   | 309 864  | 461 823  | 269 325   | 294 762   | 405 330  | 582 951  | 1 356 192                              | 1 787 864                            | 50.5%                                  | 97.8%                                | 68.5%                                      | 90.3%                                    |  |
| Integrated National Electrification Programme (Allocation in-kind) Grant    | 3 613 243                             | -                     | -                 | 3 613 243               | 3 613 243                 | 3 613 243                                       | -   | -   | -  | -  | -   | -   | -  | -  | -                                      | -                                    | -                                      | -                                    | -  | -  |  |
| Backlogs in the Electrification of Clinics and Schools (Allocation in-kind) | -                                     | -                     | -                 | -                       | -                         | -   | -   | -   | -  | -  | -   | -   | -  | -  | -                                      | -                                    | -                                      | -                                    | -  | -  |  |
| Energy Efficiency and Demand Side Management (Municipal) Grant              | 177 899                               | -                     | -                 | 177 899                 | 177 899                   | 177 899   | -   | 8 079   | -  | 34 259   | 5 635   | 7 911   | 25 973   | 65 982   | 31 608                                 | 116 230                              | 360.9%                                 | 734.0%                               | 17.8%                                      | 65.3%                                    |  |
| Energy Efficiency and Demand Side Management (Eskom) Grant                  | -                                     | -                     | -                 | -                       | -                         | -   | -   | -   | -  | -  | -   | -   | -  | -  | -                                      | -                                    | -                                      | -                                    | -  | -  |  |
| <b>Sub-Total Vote</b>   | <b>5 771 482</b>                      |                       |                   | <b>5 771 482</b>        | <b>5 771 482</b>          | <b>2 158 239</b>                                | <b>371 673</b>  | <b>456 407</b>  | <b>309 864</b>   | <b>496 081</b>   | <b>274 960</b>  | <b>302 673</b>  | <b>431 303</b>   | <b>648 933</b>                                       | <b>1 387 800</b>                       | <b>1 904 094</b>                     | <b>56.9%</b>                           | <b>114.4%</b>                        | <b>64.3%</b>                               | <b>88.2%</b>                             |  |
| <b>Water Affairs (Vote 38)</b>  |                                       |                       |                   |                         |                           |   |   |   |  |  |   |   |  |  |  |                                      |  |                                      |  |  |  |
| Backlogs in Water and Sanitation at Clinics and Schools Grant               | -                                     | -                     | -                 | -                       | -                         | -   | -   | -   | -  | -  | -   | -   | -  | -  | -                                      | -                                    | -                                      | -                                    | -  | -  |  |
| Regional Bulk Infrastructure Grant  | 4 922 654                             | (64 000)              | -                 | 4 858 654               | 4 858 654                 | 4 858 654                                       | -   | -   | -  | -  | -   | -   | -  | -  | -                                      | -                                    | -                                      | -                                    | -  | -  |  |
| Water Services Operating and Transfer Subsidy Grant (Schedule 5B)           | 452 915                               | -                     | -                 | 452 915                 | 452 915                   | 452 915   | 22 332  | 33 387  | 41 131   | 76 374   | 89 002  | 78 331  | 139 214  | 152 253  | 291 679                                | 340 345                              | 56.4%                                  | 94.4%                                | 64.4%                                      | 75.1%                                    |  |
| Water Services Operating and Transfer Subsidy Grant (Schedule 6B)           | -                                     | -                     | -                 | -                       | -                         | -   | -   | -   | -  | -  | -   | -   | -  | -  | -                                      | -                                    | -                                      | -                                    | -  | -  |  |
| Municipal Water Infrastructure Grant (Schedule 5B)                          | 1 803 932                             | -                     | -                 | 1 803 932               | 1 803 932                 | 1 803 932                                       | 217 578   | 144 157   | 271 751  | 254 879  | 361 013   | 307 048   | 721 483  | 762 253  | 1 571 825                              | 1 468 337                            | 99.8%                                  | 148.3%                               | 87.1%                                      | 81.4%                                    |  |
| Municipal Water Infrastructure Grant (Schedule 6B)                          | 791 729                               | (200 000)             | -                 | 591 729                 | 591 729                   | 591 729   | -   | -   | -  | -  | -   | -   | -  | -  | -                                      | -                                    | -                                      | -                                    | -  | -  |  |
| Bucket Eradication Programme Grant  | 975 399                               | -                     | -                 | 975 399                 | 975 399                   | 975 399   | -   | -   | -  | -  | -   | -   | -  | -  | -                                      | -                                    | -                                      | -                                    | -  | -  |  |
| <b>Sub-Total Vote</b>   | <b>8 946 629</b>                      | <b>(264 000)</b>      |                   | <b>8 682 629</b>        | <b>8 682 629</b>          | <b>2 256 847</b>                                | <b>239 910</b>  | <b>177 544</b>  | <b>312 882</b>   | <b>331 253</b>   | <b>450 015</b>  | <b>385 379</b>  | <b>860 697</b>   | <b>914 506</b>                                       | <b>1 863 504</b>                       | <b>1 808 682</b>                     | <b>91.3%</b>                           | <b>137.3%</b>                        | <b>82.6%</b>                               | <b>80.1%</b>                             |  |
| <b>Sport and Recreation South Africa (Vote 19)</b>                          |                                       |                       |                   |                         |                           |   |   |   |  |  |   |   |  |  |  |                                      |  |                                      |  |  |  |
| 2013 Africa Cup of Nations Host City Operating Grant                        | -                                     | -                     | -                 | -                       | -                         | -   | -   | -   | -  | -  | -   | -   | -  | -  | -                                      | -                                    | -                                      | -                                    | -  | -  |  |
| 2014 African Nations Championship Host City Operating Grant                 | -                                     | -                     | -                 | -                       | -                         | -   | -   | -   | -  | -  | -   | -   | -  | -  | -                                      | -                                    | -                                      | -                                    | -  | -  |  |
| <b>Sub-Total Vote</b>   | <b>-</b>                              | <b>-</b>              |                   | <b>-</b>                | <b>-</b>                  | <b>-</b>  | <b>-</b>  | <b>-</b>  | <b>-</b>   | <b>-</b>   | <b>-</b>  | <b>-</b>  | <b>-</b>   | <b>-</b>   | <b>-</b>                               | <b>-</b>                             | <b>-</b>                               | <b>-</b>                             | <b>-</b>                                   | <b>-</b>                                 |  |
| <b>Human Settlements (Vote 31)</b>  |                                       |                       |                   |                         |                           |   |   |   |  |  |   |   |  |  |  |                                      |  |                                      |  |  |  |
| Rural Households Infrastructure Grant (Schedule 5B)                         | 48 182                                | -                     | -                 | 48 182                  | 48 182                    | 48 182  | -   | 1 678   | -  | 15 074   | 25 539  | 16 189  | 22 171   | 14 862   | 47 710                                 | 47 803                               | (13.2%)                                | (8.2%)                               | 99.0%                                      | 99.2%                                    |  |
| Rural Households Infrastructure Grant (Schedule 6B)                         | 67 328                                | -                     | -                 | 67 328                  | 67 328                    | 67 328  | -   | -   | -  | -  | -   | -   | -  | -  | -                                      | -                                    | -                                      | -                                    | -  | -  |  |
| Municipal Human Settlements Capacity Grant                                  | 100 000                               | -                     | -                 | 100 000                 | 100 000                   | 100 000   | -   | 8 118   | 15 352   | 26 319   | 7 887   | (8 828)   | 65 560   | 40 287   | 88 799                                 | 65 896                               | 731.2%                                 | (556.4%)                             | 88.8%                                      | 65.9%                                    |  |
| <b>Sub-Total Vote</b>   | <b>215 510</b>                        |                       |                   | <b>215 510</b>          | <b>215 510</b>            | <b>148 182</b>                                  |   | <b>9 796</b>  | <b>15 352</b>  | <b>41 393</b>  | <b>33 426</b>   | <b>7 361</b>  | <b>87 731</b>  | <b>55 149</b>  | <b>136 509</b>                         | <b>113 699</b>                       | <b>162.5%</b>                          | <b>649.2%</b>                        | <b>92.1%</b>                               | <b>76.7%</b>                             |  |
| <b>Sub-Total</b>  | <b>23 257 652</b>                     | <b>(251 858)</b>      |                   | <b>23 005 794</b>       | <b>23 033 652</b>         | <b>12 802 693</b>                               | <b>1 792 764</b>  | <b>1 942 222</b>  | <b>2 395 893</b>   | <b>2 755 090</b>   | <b>2 252 149</b>  | <b>2 186 820</b>                                      | <b>3 718 080</b>                                       | <b>3 996 110</b>                                     | <b>10 158 886</b>                      | <b>10 880 242</b>                    | <b>65.1%</b>                           | <b>82.7%</b>                         | <b>75.4%</b>                               | <b>80.8%</b>                             |  |
| <b>Cooperative Governance (Vote 3)</b>                                      |                                       |                       |                   |                         |                           |   |   |   |  |  |   |   |  |  |  |                                      |  |                                      |  |  |  |
| Municipal Infrastructure Grant  | 14 955 762                            | (67 845)              | -                 | 14 887 917              | 14 887 917                | 14 887 917                                      | 2 674 473   | 2 649 614   | 3 672 554  | 3 732 183  | 2 838 296   | 2 894 679   | 4 480 331  | 4 583 539  | 13 665 654                             | 13 860 014                           | 57.9%                                  | 58.3%                                | 91.8%                                      | 93.1%                                    |  |
| <b>Sub-Total Vote</b>   | <b>14 955 762</b>                     | <b>(67 845)</b>       |                   | <b>14 887 917</b>       | <b>14 887 917</b>         | <b>14 887 917</b>                               | <b>2 674 473</b>  | <b>2 649 614</b>  | <b>3 672 554</b>   | <b>3 732 183</b>   | <b>2 838 296</b>  | <b>2 894 679</b>                                      | <b>4 480 331</b>                                       | <b>4 583 539</b>                                     | <b>13 665 654</b>                      | <b>13 860 014</b>                    | <b>57.9%</b>                           | <b>58.3%</b>                         | <b>91.8%</b>                               | <b>93.1%</b>                             |  |
| <b>Sub-Total</b>  | <b>14 955 762</b>                     | <b>(67 845)</b>       |                   | <b>14 887 917</b>       | <b>14 887 917</b>         | <b>14 887 917</b>                               | <b>2 674 473</b>  | <b>2 649 614</b>  | <b>3 672 554</b>   | <b>3 732 183</b>   | <b>2 838 296</b>  | <b>2 894 679</b>                                      | <b>4 480 331</b>                                       | <b>4 583 539</b>                                     | <b>13 665 654</b>                      | <b>13 860 014</b>                    | <b>57.9%</b>                           | <b>58.3%</b>                         | <b>91.8%</b>                               | <b>93.1%</b>                             |  |
| <b>Total</b>  | <b>38 213 414</b>                     | <b>(319 703)</b>      |                   | <b>37 893 711</b>       | <b>37 921 569</b>         | <b>27 690 610</b>                               | <b>4 467 237</b>  | <b>4 591 836</b>  | <b>6 068 447</b>   | <b>6 487 273</b>   | <b>5 090 445</b>  | <b>5 081 499</b>                                      | <b>8 198 411</b>                                       | <b>8 579 649</b>                                     | <b>23 824 540</b>                      | <b>24 740 256</b>                    | <b>61.1%</b>                           | <b>68.8%</b>                         | <b>84.0%</b>                               | <b>87.3%</b>                             |  |

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

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

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

Source: National Treasury Local Government database

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

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

Source: National Treasury Local Government database

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

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

Source: National Treasury Local Government database

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

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

Source: National Treasury Local Government database

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

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

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

Source: National Treasury Local Government Database

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

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

Source: National Treasury Local Government Database

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

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

Source: National Treasury Local Government Database