



**national treasury**

Department:  
National Treasury  
REPUBLIC OF SOUTH AFRICA

## **PRESS RELEASE**

### **Local Government Revenue and Expenditure: Third Quarter Local Government Section 71 Report For the period: 1 July 2016 – 31 March 2017**

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National Treasury has today released local government's revenue and expenditure for the third quarter of the 2016/17 financial year, as well as spending on conditional grants for the same period. This report covers the third quarter of the municipal financial year ending on 31 March 2017.

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

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

#### **KEY TRENDS:**

##### ***Aggregate trends***

1. On aggregate, municipalities spent 61.3 per cent, or R245.1 billion, of the total adjusted expenditure budget of R400.2 billion (adopted budget of R394.5 billion) as at 31 March 2017 (third quarter results for the 2016/17 financial year). In respect of revenue, aggregate billing and other revenue amounted to 70 per cent or R276.1 billion of the total adjusted revenue budget of R394.4 billion (adopted budget of R393 billion).
2. In the period under review, capital expenditure amounted to R33.1 billion or 47.1 per cent of the adjusted capital budget of R70.3 billion (adopted budget of R69.4 billion, significant underperformance for the first three quarters of the year).
3. Of the adjusted operating expenditure budget amounting to R329.9 billion (adopted budget of R325.1 billion), R212 billion or 64.3 per cent was spent by 31 March 2017.
4. Municipalities have adjusted the budget for salaries and wages expenditure to R92.4 billion (adopted budget of R92.1 billion) for the 2016/17 municipal financial year. This represents 27 per cent of their total operational expenditure budget of R329.9 billion. At 31 March 2017 spending on salaries was R65.3 billion or 70.6 per cent.
5. Aggregated year-to-date total expenditure reported by metropolitan municipalities amounted to R148.2 billion or 63.5 per cent. The aggregated adjusted capital budget for metros in the

2016/17 financial year was R38 billion of which they have spent 45.6 per cent or R17.3 billion.

6. When billed revenue was measured against their adjusted budgets, the performance of metros showed surpluses for water, electricity and waste water management but a deficit for waste management for the third quarter of 2016/17. This does not take into account the collection rate:
  - Water revenue billed was R18.8 billion against expenditure of R17.3 billion;
  - Electricity revenue billed was R54.6 billion against expenditure of R47.1 billion;
  - The revenue billed for waste water management was R7.5 billion against expenditure of R5.1 billion, and
  - Levies for waste management billed were R6.1 billion against expenditure R6.5 billion.
7. As at 31 March 2017, the aggregated billed revenue for secondary cities was 66 per cent or R36.3 billion of their total adjusted revenue budget of R55 billion for the 2016/17 financial year. Year-to-date the operating spending level for the secondary cities was on average 59.6 per cent or R33.4 billion. Capital spending levels were low at an average of 41.7 per cent of the adjusted capital budget.
8. The performance against the adjusted budget for the four core services for the secondary cities for the third quarter 2016/17 also showed surpluses against billed revenue without taking into account the collection rate:
  - Water revenue billed was R4.5 billion against expenditure of R3.7 billion;
  - Electricity revenue billed was R13.3 billion against expenditure of R11 billion;
  - The revenue billed for waste water management was R2 billion against expenditure of R1.3 million; and
  - Levies for waste management billed were R1.5 billion against expenditure of R1 billion.
9. Aggregate municipal consumer debt amounted to R128.3 billion (compared to R117.7 billion reported in the second quarter) as at 31 March 2017. A total amount of R1.6 billion has been written off as bad debt. Government accounted for 5.1 per cent or R6.6 billion (R6.3 billion reported in the second quarter). The largest component related to households which accounted for 67.1 per cent or R86 billion (66.2 per cent or R77.9 billion in the second quarter).
10. It needs to be acknowledged that not all the outstanding debt of R128.2 billion is realistically collectable as these amounts are inclusive of debt older than 90 days (historic debt that has accumulated over an extended period), interest on arrears and other recoveries.
11. If consumer debt is limited to below 90 days, then the actual realistically collectable amount is estimated at **R24.1 billion**.
12. Metropolitan municipalities are owed R65.7 billion (R57 billion reported in the second quarter) in outstanding debt as at 31 March 2017. This represents an increase of R11.3 billion, compared to the third quarter of the 2015/16 financial year. The City of Johannesburg was still owed the largest amount at R18.5 billion (R17.7 billion in the second quarter). This was followed by Ekurhuleni Metro at R13 billion (R12.7 billion in the second quarter), City of Tshwane at R8.6 billion (R8.4 billion in the second quarter) and Cape Town at R8.1 billion (R7.6 billion in the second quarter).
13. Households in metropolitan areas were reported to account for R43.4 billion or 66 per cent of outstanding debt to metros, followed by businesses which accounted for R18.8 billion or 28.6 per cent of the outstanding debt. Debt owed by government agencies was approximately R1.9 billion or 2.9 per cent of the total outstanding debt owed to metros.

14. Secondary cities were owed R26.4 billion (R25.9 billion reported in the second quarter of 2016/17) in outstanding consumer debt. The majority of debt was owed by households which amount to R20.1 billion or 75.9 per cent of the total outstanding debt. Out of the total debt of R26.4 billion, R22.2 billion or 84.1 per cent has been outstanding for more than 90 days.
15. Municipalities owed their creditors R34 billion as at 31 March 2017, a decrease of R292 million from the second quarter of 2015/16.
16. Free State has the highest percentage of outstanding creditors greater than 90 days at 85.9 per cent, followed by North West at 77.4 per cent and Limpopo at 74 per cent. The year-on-year increase in outstanding creditors could be an indication that municipalities are experiencing liquidity and cash challenges and consequently are delaying the settlement of outstanding debt owed. Disputes also have an effect on the increasing creditors.
17. The aggregated year-to-date actual collection rate was 91.9 per cent compared to an adjusted budgeted collection rate of 92.4 per cent. This represented an aggregated under-performance of 0.5 per cent. It is suspected that the reported collection rate was distorted owing to reporting inconsistencies on cash flow movements of municipalities and the incorrect classification of service charges – other, especially in secondary cities. This budgeted and actual collection rate was below the acceptable level of 95 per cent.
18. Metros budgeted for a collection rate of 95.7 per cent and achieved an actual collection of 97.1 per cent which was 1.4 per cent above the target. The secondary cities reported 85.9 per cent collection against an adjusted collection rate of 85.6 per cent which was 0.3 per cent above the expected performance.
19. The total balance on borrowing for all municipalities equated to R55.7 billion as at 31 March 2017. This included long term loans of R43 billion, long term marketable bonds of R6.3 billion, other short term loans of R1.5 billion. The balance represented other short and long term financing instruments.
20. As at 31 March 2017, the total investments made by municipalities equated to R33.5 billion. This was R1.9 billion more than the R31.5 billion reported in the previous quarter. Investments included bank deposits of R25.7 billion, guaranteed endowment policies (sinking funds) of R5.2 billion, negotiable certificates of deposits at banks of R1.5 billion, listed corporate bonds of R1 billion and some smaller investments.

### ***Conditional Grants***

21. According to the Division of Revenue Act, 2016 (Act No.3 of 2016), an amount of R48.9 billion of conditional grants was allocated to local government sphere.
22. Conditional grants expenditure reports submitted by the national departments, indicated 52.9 per cent or R15.9 billion was spent against the total transferred direct conditional allocation of R29.8 billion as at 31 March 2017. This performance excludes the Urban Settlements Development Grant (USDG) and Integrated City Development Grant (ICDG) as these grants are reported as part of the overall capital budgets of the respective cities. The third quarter performance also excludes indirect grants as these are spent by national departments administering the grants on behalf of municipalities.
23. The overall expenditure reported by municipalities as at 31 March 2017 was 57.6 per cent or R17.3 billion against the R29.8 billion transferred to municipalities.

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

Further details on this report can be accessed on the National Treasury's website: [www.treasury.gov.za](http://www.treasury.gov.za).

ENDS

## **NOTE TO EDITORS:**

- This information is published in terms of Sections 71 of the Municipal Finance Management Act, 2003 (Act No. 56 of 2003)(MFMA) and 30(3) of the 2016 Division of Revenue Act. The budgeted figures shown are based on the 2016/17 adjusted budgets approved by municipal councils.
- In terms of the process, Municipal Managers and Chief Financial Officers are required to sign and submit data to the National Treasury by 4 May 2017. 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 third quarter publication covers 257 municipalities on financial information and conditional grant information.

**Issued by National Treasury**

**Date:** 5 June 2017

## STRUCTURE OF INFORMATION RELEASED:

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

- Municipal Budget Statements:
  - a. Cash Flow closing balances as at 31 March 2017;
  - b. High-level summary of revenue for 257 municipalities; and
  - c. High-level summary of expenditure for 257 municipalities.
- Summary of revenue and expenditure per function (electricity, water, etc):
  - a. High level summary of revenue per function; and
  - b. High level summary of expenditure per function.
- Consolidation of revenue and expenditure numbers for each municipality in one file.
- Detail per province per municipality.
- Summary of Conditional Grant (CG) Information for all municipalities and per grant.
- CG - Detail per province per Municipality.
- Summary of Conditional Grant (CG) information per programme.
- Section 71 summary information for the first quarter:
  - a. Summary of total monthly operating expenditure – 257 municipalities;
  - b. Summary of total monthly operating revenue – 257 municipalities;
  - c. Summary of total monthly capital expenditure – 257 municipalities;
  - d. Summary of total monthly capital revenue – 257 municipalities;
  - e. Summary – Metros;
  - f. Conditional Grant summary – Metros;
  - g. Summary – Top 19 municipalities;
  - h. Conditional Grant summary – Top 19 municipalities;
  - i. Summary – Provinces;
  - j. Conditional Grant summary – Provinces;
  - k. Analysis of Sources of Revenue – 257 municipalities;
  - l. Listing of borrowing instruments – 174 municipalities;
  - m. Listing of investment instruments – 156 municipalities;
  - n. Monthly repairs and maintenance expenditure per asset class – 257 municipalities; and
  - o. Monthly repairs and maintenance operating expenditure – 257 municipalities.
- Service delivery information (non-financial performance) for all municipalities.
- Non Compliance:
  - a. List municipalities not complying with Section 71 of the MFMA.

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

## SUMMARY TABLES:

According to the budgeted monthly operational and capital expenditure submitted by all municipalities as supporting tables to the adjusted budgets, municipalities recorded an under performance of 1.37 per cent or R3.4 billion on revenue collection, an under performance of 9.81 per cent or R23.1 billion on operational expenditure and 37.2 per cent or R19.6 billion on capital expenditure

## 1. Consolidated statement of financial performance

Summary - Table C4 Quarterly Budget Statement - Financial Performance (rev and expend) ( All ) for 3rd Quarter ended 31 March 2017 (Figures Finalised as at 2017/05/04)

Description	2015/16	Budget year 2016/17									
	Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	Q3 Mar Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
<b>Revenue By Source</b>											
Property rates	40 225 174	51 356 556	52 250 360	15 254 553	12 804 652	12 318 761	40 377 967	38 299 991	2 077 976	5.43	52 250 360
Property rates - penalties and collection charges	457 231	717 177	704 174	100 209	116 152	120 600	336 961	515 195	(178 235)	(34.60)	704 174
Service charges - electricity revenue	79 296 491	106 463 447	106 612 978	28 704 790	24 505 314	22 313 376	75 523 480	80 341 281	(4 817 800)	(6.00)	106 612 978
Service charges - water revenue	24 403 461	34 559 107	34 038 141	15 709 237	409 976	8 432 151	24 551 364	25 744 314	(1 192 951)	(4.63)	34 038 141
Service charges - sanitation revenue	10 018 559	13 720 657	13 799 439	3 832 378	2 965 022	3 014 797	9 812 197	10 418 333	(606 136)	(5.82)	13 799 439
Service charges - refuse revenue	7 110 697	10 191 678	10 196 998	2 751 483	2 382 951	2 463 430	7 597 863	7 658 539	(60 676)	(0.79)	10 196 998
Service charges - other	3 530 685	1 672 055	1 685 596	466 235	548 747	452 737	1 467 719	1 332 411	135 308	10.16	1 685 596
Rental of facilities and equipment	1 543 398	2 194 216	2 170 709	435 864	433 445	559 748	1 429 057	1 583 510	(154 453)	(9.75)	2 170 709
Interest earned - external investments	4 234 177	3 778 302	3 844 696	954 997	977 191	1 602 405	3 534 594	2 341 964	1 192 630	50.92	3 844 696
Interest earned - outstanding debtors	3 416 454	3 830 315	4 171 149	1 153 287	1 209 569	1 273 749	3 636 605	2 627 871	1 008 735	38.39	4 171 149
Dividends received	411	11 120	11 117	3 939	488	5 181	5 181	254	4 927	1 939.51	11 117
Fines	4 268 002	4 562 854	4 359 962	610 041	665 099	413 664	1 688 803	3 126 189	(1 437 386)	(45.98)	4 359 962
Licences and permits	542 768	841 518	974 867	176 878	177 895	167 051	521 824	618 150	(96 326)	(15.58)	974 867
Agency services	1 389 112	2 160 313	1 939 468	506 277	541 284	468 560	1 516 122	1 572 516	(56 395)	(3.59)	1 939 468
Transfers recognised - operational	54 514 127	68 364 165	68 467 161	22 925 685	18 562 071	16 219 732	57 707 489	56 913 120	794 368	1.40	68 467 161
Other own revenue	12 331 605	18 510 961	17 331 132	4 463 055	4 603 485	4 170 148	13 236 688	12 999 350	237 338	1.83	17 331 132
Gains on disposal of PPE	306 706	597 920	1 497 586	44 134	25 433	28 705	98 271	321 259	(222 988)	(69.41)	1 497 586
<b>Total Revenue (excl. capital transfers and contributions)</b>	<b>247 589 057</b>	<b>323 532 361</b>	<b>324 055 532</b>	<b>98 093 042</b>	<b>70 928 774</b>	<b>74 020 368</b>	<b>243 042 184</b>	<b>246 414 247</b>	<b>(3 372 063)</b>	<b>(1.37)</b>	<b>324 055 532</b>
<b>Expenditure By Type</b>											
Employee related costs	67 616 844	88 363 545	88 720 740	20 449 746	22 129 158	20 196 260	62 775 165	65 274 310	(2 499 145)	(3.83)	88 720 740
Remuneration of councillors	2 805 199	3 762 311	3 712 954	799 288	844 395	865 191	2 508 873	2 757 206	(248 333)	(9.01)	3 712 954
Debt impairment	18 558 646	17 210 388	18 007 788	3 105 935	2 762 072	2 834 758	8 702 766	11 282 195	(2 579 429)	(22.86)	18 007 788
Depreciation and asset impairment	24 919 295	26 599 121	27 223 230	4 108 728	5 157 262	5 334 541	14 600 532	18 729 089	(4 128 557)	(22.04)	27 223 230
Finance charges	6 855 004	8 428 320	8 656 152	1 273 600	2 145 029	1 883 986	5 302 615	5 679 224	(376 609)	(6.63)	8 656 152
Bulk purchases	73 664 013	94 438 508	94 714 588	24 750 832	20 525 221	19 648 060	64 924 113	70 104 121	(5 180 008)	(7.39)	94 714 588
Other Materials	6 711 436	7 842 326	8 314 577	1 178 984	1 987 286	1 581 482	4 747 751	5 449 517	(701 766)	(12.88)	8 314 577
Contracted services	17 083 077	23 946 067	25 360 736	4 007 246	6 092 864	5 405 845	15 505 955	16 600 615	(1 094 660)	(6.59)	25 360 736
Transfers and grants	4 384 591	6 146 331	6 245 452	810 127	1 582 086	1 243 857	3 636 071	4 338 141	(702 070)	(16.18)	6 245 452
Other expenditure	34 692 908	47 890 673	48 447 929	9 022 548	10 536 624	9 380 636	28 939 808	34 842 872	(5 903 064)	(16.94)	48 447 929
Loss on disposal of PPE	635 942	23 204	33 238	30 059	14 433	317 712	362 204	1 608	360 596	22 421.97	33 238
<b>Total Expenditure</b>	<b>257 926 955</b>	<b>324 650 794</b>	<b>329 437 384</b>	<b>69 537 094</b>	<b>73 776 430</b>	<b>68 692 328</b>	<b>212 005 852</b>	<b>235 058 897</b>	<b>(23 053 046)</b>	<b>(9.81)</b>	<b>329 437 384</b>
<b>Surplus/(Deficit)</b>	<b>(10 337 898)</b>	<b>(1 118 433)</b>	<b>(5 381 852)</b>	<b>28 555 948</b>	<b>(2 847 656)</b>	<b>5 328 039</b>	<b>31 036 332</b>	<b>11 355 350</b>	<b>19 680 982</b>	<b>173.32</b>	<b>(5 381 852)</b>
Transfers recognised - capital	30 139 453	38 340 079	37 655 855	5 225 548	8 845 332	6 445 063	20 515 943	28 778 466	(8 262 522)	(28.71)	37 655 855
Contributions recognised - capital	-	-	-	-	-	-	333 144	(333 144)	(333 144)	(100.00)	-
Contributed assets	85 911	336 333	224 413	(15 320)	(457)	58 208	42 432	(336 649)	379 081	(112.60)	224 413
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>19 887 465</b>	<b>37 557 979</b>	<b>32 498 417</b>	<b>33 766 177</b>	<b>5 997 220</b>	<b>11 831 311</b>	<b>51 594 707</b>	<b>40 130 311</b>	<b>11 464 396</b>	<b>28.57</b>	<b>32 498 417</b>
Taxation	273 581	416 443	414 331	10 724	8 832	5 985	25 541	8 868	16 673	188.01	414 331
<b>Surplus/(Deficit) after taxation</b>	<b>19 613 884</b>	<b>37 141 536</b>	<b>32 084 086</b>	<b>33 755 453</b>	<b>5 988 387</b>	<b>11 825 326</b>	<b>51 569 167</b>	<b>40 121 443</b>	<b>11 447 724</b>	<b>28.53</b>	<b>32 084 086</b>
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>19 613 884</b>	<b>37 141 536</b>	<b>32 084 086</b>	<b>33 755 453</b>	<b>5 988 387</b>	<b>11 825 326</b>	<b>51 569 167</b>	<b>40 121 443</b>	<b>11 447 724</b>	<b>28.53</b>	<b>32 084 086</b>
Share of surplus/ (deficit) of associate	(38 207)	-	-	(4 549)	(506)	0	(5 055)	(5 055)	(5 055)	-	-
<b>Surplus/(Deficit) for the year</b>	<b>19 575 677</b>	<b>37 141 536</b>	<b>32 084 086</b>	<b>33 750 904</b>	<b>5 987 881</b>	<b>11 825 326</b>	<b>51 564 112</b>	<b>40 121 443</b>	<b>11 442 669</b>	<b>28.52</b>	<b>32 084 086</b>

Source: National Treasury Local Government database

## 2. Consolidated statement of financial position

Summary - Table C6 Quarterly Budget Statement - Financial Position for 3rd Quarter ended 31 March 2017 (Figures Finalised as at 2017/05/04)

Description	2015/16	Budget year 2016/17										
	Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	Q3 Mar Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast	
<b>R thousands</b>												
<b>ASSETS</b>												
<b>Current assets</b>												
Cash	23 702 812	19 632 437	18 196 266	20 238 657	22 399 129	30 295 653	30 295 653	13 647 199	16 648 454	121.99	18 196 266	
Call investment deposits	25 295 555	32 058 991	33 199 147	21 877 397	23 767 844	27 923 677	27 923 677	24 899 361	3 024 316	12.15	33 199 147	
Consumer debtors	36 910 076	47 349 032	48 333 907	38 285 679	38 736 802	44 543 688	44 543 688	36 250 430	8 293 258	22.88	48 333 907	
Other debtors	17 375 876	19 451 858	15 844 767	16 742 639	13 956 228	14 044 200	14 044 200	11 883 576	2 160 625	18.18	15 844 767	
Current portion of long-term receivables	1 064 471	3 519 351	3 517 245	507 968	417 933	562 516	562 516	2 637 934	(2 075 418)	(78.68)	3 517 245	
Inventory	5 501 591	5 464 906	6 103 307	4 358 997	4 839 149	5 133 419	5 133 419	4 577 480	555 939	12.15	6 103 307	
<b>Total current assets</b>	<b>109 850 382</b>	<b>127 476 575</b>	<b>125 194 640</b>	<b>102 011 338</b>	<b>104 117 085</b>	<b>122 503 154</b>	<b>122 503 154</b>	<b>93 895 980</b>	<b>28 607 174</b>	<b>30.47</b>	<b>125 194 640</b>	
<b>Non current assets</b>												
Long-term receivables	398 718	799 043	725 989	395 008	407 856	386 348	386 348	544 492	(158 144)	(29.04)	725 989	
Investments	8 936 542	7 772 009	6 481 528	5 276 032	5 280 046	6 590 338	6 590 338	4 861 146	1 729 191	35.57	6 481 528	
Investment property	20 941 358	19 144 262	22 394 146	15 509 638	14 378 302	18 342 495	18 342 495	16 795 609	1 546 886	9.21	22 394 146	
Investment in Associate	1 183 459	1 344 756	1 302 940	1 240 604	1 218 803	1 187 770	1 187 770	977 205	215.55	1 302 940		
Property, plant and equipment	512 581 055	601 990 292	595 191 387	433 727 382	420 267 775	449 026 661	449 026 661	446 393 540	2 633 121	0.59	595 191 387	
Agricultural	54 355	48 742	48 742	74 733	88	92	92	36 557	(36 465)	(99.75)	48 742	
Biological	139 404	139 254	173 288	61 604	133 428	136 414	136 414	129 966	6 448	4.96	173 288	
Intangible	3 813 949	3 798 003	3 915 162	2 414 508	2 763 047	2 645 353	2 645 353	2 936 371	(291 018)	(9.91)	3 915 162	
Other non-current assets	6 825 257	1 803 611	1 896 415	13 354 228	15 011 757	12 804 581	12 804 581	1 422 311	11 382 270	800.27	1 896 415	
<b>Total non current assets</b>	<b>554 874 096</b>	<b>636 839 973</b>	<b>632 129 595</b>	<b>472 053 737</b>	<b>459 461 101</b>	<b>491 120 052</b>	<b>491 120 052</b>	<b>474 097 196</b>	<b>17 022 856</b>	<b>3.59</b>	<b>632 129 595</b>	
<b>TOTAL ASSETS</b>	<b>664 724 478</b>	<b>764 316 548</b>	<b>757 324 235</b>	<b>574 065 075</b>	<b>563 578 186</b>	<b>613 623 206</b>	<b>613 623 206</b>	<b>567 993 176</b>	<b>45 630 030</b>	<b>8.03</b>	<b>757 324 235</b>	
<b>LIABILITIES</b>												
<b>Current liabilities</b>												
Bank overdraft	1 106 443	1 666 372	1 697 239	2 581 035	3 180 959	3 045 714	3 045 714	1 272 929	1 772 785	139.27	1 697 239	
Borrowing	5 075 345	7 935 081	7 585 991	3 422 151	3 459 224	2 852 034	2 852 034	5 689 493	(2 837 459)	(49.87)	7 585 991	
Consumer deposits	5 140 607	5 228 172	5 243 429	3 802 882	3 745 327	4 379 486	4 379 486	3 932 572	446 914	11.36	5 243 429	
Trade and other payables	79 024 298	65 912 128	71 710 240	54 797 681	53 870 269	64 316 385	64 316 385	53 782 680	10 533 705	19.59	71 710 240	
Provisions	4 802 766	5 067 772	5 320 007	5 689 558	6 106 993	7 045 587	7 045 587	3 990 005	3 055 581	76.58	5 320 007	
<b>Total current liabilities</b>	<b>95 149 459</b>	<b>85 809 526</b>	<b>91 556 907</b>	<b>70 293 307</b>	<b>70 362 773</b>	<b>81 639 207</b>	<b>81 639 207</b>	<b>68 667 680</b>	<b>12 971 527</b>	<b>18.89</b>	<b>91 556 907</b>	
<b>Non current liabilities</b>												
Borrowing	60 666 513	67 034 876	65 469 652	49 389 453	48 720 785	51 419 169	51 419 169	49 102 239	2 316 930	4.72	65 469 652	
Provisions	38 887 000	45 031 534	41 319 173	34 931 041	35 077 535	33 317 715	33 317 715	30 989 380	2 328 335	7.51	41 319 173	
<b>Total non current liabilities</b>	<b>99 553 514</b>	<b>112 066 411</b>	<b>106 788 826</b>	<b>84 320 494</b>	<b>83 798 320</b>	<b>84 736 884</b>	<b>84 736 884</b>	<b>80 091 619</b>	<b>4 645 265</b>	<b>5.80</b>	<b>106 788 826</b>	
<b>TOTAL LIABILITIES</b>	<b>194 702 973</b>	<b>197 875 936</b>	<b>198 345 732</b>	<b>154 613 801</b>	<b>154 161 092</b>	<b>166 376 091</b>	<b>166 376 091</b>	<b>148 759 299</b>	<b>17 616 791</b>	<b>11.84</b>	<b>198 345 732</b>	
<b>NET ASSETS</b>	<b>470 021 506</b>	<b>566 440 612</b>	<b>558 978 502</b>	<b>419 451 274</b>	<b>409 417 093</b>	<b>447 247 115</b>	<b>447 247 115</b>	<b>419 233 877</b>	<b>28 013 238</b>	<b>6.68</b>	<b>558 978 502</b>	
<b>COMMUNITY WEALTH/EQUITY</b>												
Accumulated Surplus/(Deficit)	445 635 137	525 824 688	512 137 973	396 528 050	385 919 733	419 697 220	419 697 220	384 103 480	35 593 740	0	512 137 973	
Reserves	23 782 005	40 275 286	45 344 322	22 604 998	23 185 256	27 222 591	27 222 591	34 008 241	(6 785 650)	(0)	45 344 322	
Minorities interests	604 364	340 638	1 496 208	318 226	312 104	327 304	327 304	1 122 156	(794 852)	(0)	1 496 208	
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>470 021 506</b>	<b>566 440 612</b>	<b>558 978 502</b>	<b>419 451 274</b>	<b>409 417 093</b>	<b>447 247 115</b>	<b>447 247 115</b>	<b>419 233 877</b>	<b>28 013 238</b>	<b>0</b>	<b>558 978 502</b>	

Source: National Treasury Local Government database

### 3. Consolidated cash flow

Summary - Table C7 Quarterly Budget Statement - Cash Flows for 3rd Quarter ended 31 March 2017 (Figures Finalised as at 2017/05/04)

Description	2015/16	Budget year 2016/17									
	Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	Q3 Mar Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>											
<b>Receipts</b>											
Property rates, penalties and collection charges	43 988 973	48 303 137	48 842 087	12 510 492	12 315 697	12 251 065	37 077 254	36 775 110	302 144	0.82	48 842 087
Service charges	126 050 045	152 806 818	154 899 285	38 109 864	37 806 491	35 117 049	111 033 404	114 290 978	(3 257 575)	(2.85)	154 899 285
Other revenue	13 417 466	23 658 901	24 757 189	8 512 921	12 343 301	9 850 225	30 706 447	19 755 862	10 950 585	55.43	24 757 189
Government - operating	59 454 227	68 375 759	68 566 063	24 025 189	19 419 944	16 011 077	59 456 209	60 556 837	(1 100 628)	(1.82)	68 566 063
Government - capital	28 475 032	38 808 250	37 748 130	10 317 343	11 402 215	11 746 474	33 466 033	32 161 109	1 304 924	4.06	37 748 130
Interest	6 649 083	6 163 066	6 490 094	1 659 698	1 549 705	1 901 835	5 111 238	4 554 073	557 165	12.23	6 490 094
Dividends	579	9 343	66 379	267	4	3	275	15 133	(14 859)	(98.19)	66 379
<b>Payments</b>											
Suppliers and employees	(215 134 945)	(261 608 427)	(246 021 338)	(88 474 680)	(73 963 497)	(64 182 306)	(226 620 483)	(191 591 889)	(35 028 594)	18.28	(246 021 338)
Finance charges	(7 558 279)	(8 867 816)	(24 593 002)	(1 336 559)	(2 376 895)	(1 502 452)	(5 215 906)	(17 525 771)	12 309 865	(70.24)	(24 593 002)
Transfers and grants	(3 762 494)	(5 287 554)	(12 455 595)	(1 634 449)	(1 929 424)	(1 169 338)	(4 733 211)	(8 997 735)	4 264 524	(47.40)	(12 455 595)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>	<b>51 579 688</b>	<b>62 361 477</b>	<b>58 299 291</b>	<b>3 690 086</b>	<b>16 567 541</b>	<b>20 023 631</b>	<b>40 281 258</b>	<b>49 993 708</b>	<b>(9 712 450)</b>	<b>(19.43)</b>	<b>58 299 291</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>											
<b>Receipts</b>											
Proceeds on disposal of PPE	1 145 953	1 045 230	1 924 239	712 892	495 424	274 840	1 483 156	1 278 424	204 731	16.01	1 924 239
Decrease in non-current debtors	(82 226)	133 188	358 681	509 243	(60 431)	(289 781)	159 031	85 908	73 123	85.12	358 681
Decrease in other non-current receivables	494 230	118 781	190 057	1 029 027	(213 686)	9 162	824 503	109 713	714 790	651.51	1 029 027
Decrease (increase) in non-current investments	(532 812)	(703 277)	2 025 697	4 283 025	(319 755)	1 232 244	5 195 514	820 481	4 375 033	533.23	2 025 697
<b>Payments</b>											
Capital assets	(50 936 550)	(66 349 268)	(64 706 815)	(11 179 930)	(13 157 350)	(9 332 976)	(33 670 256)	(38 508 004)	4 837 748	(12.56)	(64 706 815)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>	<b>(49 911 404)</b>	<b>(65 755 346)</b>	<b>(60 208 142)</b>	<b>(4 645 743)</b>	<b>(13 255 798)</b>	<b>(8 106 511)</b>	<b>(26 008 052)</b>	<b>(36 213 478)</b>	<b>10 205 426</b>	<b>(28.18)</b>	<b>(60 208 142)</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>											
<b>Receipts</b>											
Short term loans	26 782	16 000	27 024	2 695 604	(272 025)	(563 613)	1 859 966	11 386	1 848 580	16 235.52	27 024
Borrowing long term/refinancing	6 436 735	12 818 742	11 529 489	408 265	3 080 811	536 107	4 025 183	4 344 185	(319 002)	(7.34)	11 529 489
Increase (decrease) in consumer deposits	286 724	233 446	598 109	(53 255)	29 131	260 591	236 467	572 795	(336 327)	(58.72)	598 109
<b>Payments</b>											
Repayment of borrowing	(5 778 822)	(4 961 709)	(7 878 313)	(1 050 322)	(1 190 059)	(1 052 347)	(3 292 728)	(3 705 067)	412 339	(11.13)	(7 878 313)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>	<b>971 419</b>	<b>8 106 479</b>	<b>4 276 309</b>	<b>2 000 292</b>	<b>1 647 858</b>	<b>(819 262)</b>	<b>2 828 888</b>	<b>1 223 299</b>	<b>1 605 590</b>	<b>131.25</b>	<b>4 276 309</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>											
Cash/cash equivalents at the year begin:	41 321 922	40 274 706	42 993 839	43 972 685	44 967 153	49 891 533	43 972 685	42 993 839	978 846	2.28	42 993 839
Cash/cash equivalents at the year end:	43 966 419	44 926 126	45 361 297	44 980 790	49 926 754	60 989 391	60 989 391	57 997 368	2 992 023	5.16	45 361 297

Source: National Treasury Local Government database



## 4. Aggregated revenue and expenditure for municipalities

### National aggregated revenue and expenditure as at 31 March 2017

	Adjusted Budget			Third Quarter 2016/17				Year to date: 31 March 2017				Third Quarter 2015/16			
	Operating	Capital	Total	Operating	Capital	Total	3rd Q as % of adj budget	Operating	Capital	Total	Total as % of adj budget	Operating	Capital	Total	Q3 of 2015/16 to Q3 of 2016/17
<b>Revenue</b>															
Category A (Metro)	196 726 525	37 990 566	234 717 090	46 373 219	5 955 536	52 328 754	22.3%	147 282 836	17 344 983	164 627 819	70.1%	42 754 912	5 367 484	48 122 396	8.7%
Category B (Local)	109 474 617	22 799 453	132 274 070	23 520 081	3 191 949	26 712 030	20.2%	81 623 032	10 754 072	92 377 104	69.8%	21 666 504	3 468 093	25 134 597	6.3%
Category C (District)	17 854 390	9 518 872	27 373 263	4 127 068	1 360 083	5 487 151	20.0%	14 136 315	4 992 450	19 128 766	69.9%	4 441 131	1 274 260	5 715 391	(4.0%)
<b>Total</b>	<b>324 055 532</b>	<b>70 308 891</b>	<b>394 364 423</b>	<b>74 020 368</b>	<b>10 507 567</b>	<b>84 527 935</b>	<b>21.4%</b>	<b>243 042 184</b>	<b>33 091 505</b>	<b>276 133 689</b>	<b>70.0%</b>	<b>68 862 547</b>	<b>10 109 837</b>	<b>78 972 384</b>	<b>7.0%</b>
<b>Per Province</b>															
Eastern Cape	27 895 999	8 755 287	36 651 286	6 334 537	1 252 055	7 586 592	20.7%	20 676 393	4 411 723	25 088 116	68.5%	6 899 185	1 081 142	7 980 327	(4.9%)
Free State	16 467 029	3 291 324	19 758 353	3 643 167	515 676	4 158 843	21.0%	11 904 308	1 680 225	13 584 533	68.8%	3 472 263	625 072	4 097 335	1.5%
Gauteng	120 920 197	20 670 896	141 591 092	26 506 466	2 732 417	29 238 883	20.7%	87 927 015	7 943 369	95 870 384	67.7%	26 107 994	2 732 085	28 840 079	1.4%
Kwazulu-Natal	55 384 227	14 175 781	69 560 007	13 138 899	2 478 001	15 616 900	22.5%	43 543 372	7 801 823	51 345 196	73.8%	10 741 436	2 371 227	13 112 663	19.1%
Limpopo	14 380 396	5 976 709	20 357 105	3 422 205	778 504	4 200 710	20.6%	10 920 043	2 699 160	13 619 203	66.9%	2 983 766	834 395	3 818 161	10.0%
Mpumalanga	15 312 592	3 385 604	18 698 196	3 025 000	425 979	3 450 979	18.5%	11 180 502	1 612 186	12 792 688	68.4%	2 668 034	476 981	3 145 015	9.7%
North West	15 462 572	2 912 364	18 374 936	3 935 812	420 709	4 356 521	23.7%	12 229 006	1 486 885	13 715 891	74.6%	3 226 278	531 060	3 757 338	15.9%
Northern Cape	6 296 297	1 076 498	7 372 795	1 316 584	119 095	1 435 679	19.5%	5 128 290	469 018	5 597 308	75.9%	1 147 666	178 661	1 326 326	8.2%
Western Cape	51 936 225	10 064 428	62 000 653	12 697 698	1 785 131	14 482 829	23.4%	39 533 254	4 987 116	44 520 370	71.8%	11 615 927	1 279 213	12 895 140	12.3%
<b>Total</b>	<b>324 055 532</b>	<b>70 308 891</b>	<b>394 364 423</b>	<b>74 020 368</b>	<b>10 507 567</b>	<b>84 527 935</b>	<b>21.4%</b>	<b>243 042 184</b>	<b>33 091 505</b>	<b>276 133 689</b>	<b>70.0%</b>	<b>68 862 547</b>	<b>10 109 837</b>	<b>78 972 384</b>	<b>7.0%</b>

Source: National Treasury Local Government database

### National aggregated expenditure as at 31 March 2017

	Adjusted Budget			Third Quarter 2016/17				Year to date: 31 March 2017				Third Quarter 2015/16			
	Operating Expenditure	Capital Expenditure	Total	Operating Expenditure	Capital Expenditure	Total	3rd Q as % of adj budget	Operating Expenditure	Capital Expenditure	Total	Total Expenditure as % of adj budget	Operating Expenditure	Capital Expenditure	Total	Q3 of 2015/16 to Q3 of 2016/17
Category A (Metro)	195 574 749	37 990 566	233 565 315	41 938 145	5 955 536	47 893 681	20.5%	130 866 082	17 344 983	148 211 065	63.5%	39 682 575	5 367 484	45 050 058	6.3%
Category B (Local)	114 970 669	22 799 453	137 770 122	22 388 699	3 191 949	25 580 648	18.6%	68 842 061	10 754 072	79 596 133	57.8%	19 907 616	3 471 776	23 379 392	9.4%
Category C (District)	19 306 296	9 518 872	28 825 169	4 371 469	1 360 083	5 731 551	19.9%	12 323 249	4 992 450	17 315 700	60.1%	4 263 456	1 274 017	5 537 474	3.5%
<b>Total</b>	<b>329 851 715</b>	<b>70 308 891</b>	<b>400 160 605</b>	<b>68 698 313</b>	<b>10 507 567</b>	<b>79 205 880</b>	<b>19.8%</b>	<b>212 031 393</b>	<b>33 091 505</b>	<b>245 122 898</b>	<b>61.3%</b>	<b>63 853 647</b>	<b>10 113 277</b>	<b>73 966 924</b>	<b>7.1%</b>
<b>Summary per Province</b>															
Eastern Cape	29 854 795	8 755 287	38 610 083	5 742 374	1 252 055	6 994 429	18.1%	18 154 650	4 411 723	22 566 374	58.4%	5 854 723	1 081 143	6 935 866	.8%
Free State	16 677 494	3 291 324	19 968 818	3 214 024	515 676	3 729 700	18.7%	10 219 886	1 680 225	11 900 111	59.6%	3 212 290	625 072	3 837 362	(2.8%)
Gauteng	120 629 374	20 670 896	141 300 269	25 572 576	2 732 417	28 304 993	20.0%	81 185 327	7 943 369	89 128 696	63.1%	24 337 499	2 732 085	27 069 584	4.6%
Kwazulu-Natal	55 403 194	14 175 781	69 578 975	11 900 326	2 478 001	14 378 327	20.7%	36 537 486	7 801 823	44 339 309	63.7%	11 632 275	2 371 202	14 003 477	2.7%
Limpopo	14 804 136	5 976 709	20 780 845	3 076 357	778 504	3 854 862	18.6%	8 869 178	2 699 160	11 568 338	55.7%	2 567 076	834 301	3 401 376	13.3%
Mpumalanga	16 788 809	3 385 604	20 174 413	3 389 783	425 979	3 815 763	18.9%	9 684 370	1 612 186	11 296 556	56.0%	2 294 027	476 981	2 771 007	37.7%
North West	16 439 513	2 912 364	19 351 877	3 455 697	420 709	3 876 406	20.0%	10 114 322	1 486 885	11 601 207	59.9%	2 704 089	535 814	3 239 903	19.6%
Northern Cape	6 685 142	1 076 498	7 761 640	1 296 000	119 095	1 415 095	18.2%	3 937 013	469 018	4 406 031	56.8%	1 168 338	177 466	1 345 804	5.1%
Western Cape	52 569 258	10 064 428	62 633 686	11 051 176	1 785 131	12 836 306	20.5%	33 329 160	4 987 116	38 316 276	61.2%	10 083 331	1 279 213	11 362 544	13.0%
<b>Total National</b>	<b>329 851 715</b>	<b>70 308 891</b>	<b>400 160 605</b>	<b>68 698 313</b>	<b>10 507 567</b>	<b>79 205 880</b>	<b>19.8%</b>	<b>212 031 393</b>	<b>33 091 505</b>	<b>245 122 898</b>	<b>61.3%</b>	<b>63 853 647</b>	<b>10 113 277</b>	<b>73 966 924</b>	<b>7.1%</b>

Source: National Treasury Local Government database

Schedule Quarterly Budget Statement Summary for 3rd Quarter ended 31 March 2017

Description	2015/16		Budget year 2016/17					
	Audited Outcome	Original Budget	Adjusted Budget	Q3 Mar Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %
<b>Financial Performance</b>								
Property rates	40 682 405	52 073 733	52 954 534	12 439 361	40 714 928	38 815 187	1 899 741	4.89
Service charges	124 359 892	166 606 944	166 333 152	36 676 491	118 952 623	125 494 878	(6 542 255)	(5.21)
Investment revenue	4 234 177	3 778 302	3 844 696	1 602 405	3 534 594	2 341 964	1 192 630	50.92
Transfers recognised - operational	54 514 127	68 364 165	68 467 161	16 219 732	57 707 489	56 913 120	794 368	1.40
Other own revenue	23 798 456	32 709 218	32 455 990	7 082 378	22 132 551	22 849 099	(716 547)	(3.14)
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>247 589 057</b>	<b>323 532 361</b>	<b>324 055 532</b>	<b>74 020 368</b>	<b>243 042 184</b>	<b>246 414 247</b>	<b>(3 372 063)</b>	<b>(1.37)</b>
<b>Capital expenditure &amp; funds sources</b>								
Employee costs	67 616 844	88 363 545	88 720 740	20 196 260	62 775 165	65 274 310	(2 499 145)	(3.83)
Remuneration of councillors	2 805 199	3 762 311	3 712 954	865 191	2 508 873	2 757 206	(248 333)	(9.01)
Depreciation & asset impairment	24 919 295	26 599 121	27 223 230	5 334 541	14 600 532	18 729 089	(4 128 557)	(22.04)
Finance charges	6 855 004	8 428 320	8 656 152	1 883 986	5 302 615	5 679 224	(376 609)	(6.63)
Materials and bulk purchases	80 375 449	102 280 834	103 029 165	21 229 542	69 671 864	75 553 638	(5 881 774)	(7.78)
Transfers and grants	4 384 591	6 146 331	6 245 452	1 243 857	3 636 071	4 338 141	(702 070)	(16.18)
Other expenditure	70 970 573	89 070 333	91 849 690	17 938 951	53 510 733	62 727 290	(9 216 557)	(14.69)
<b>Total Expenditure</b>	<b>257 926 955</b>	<b>324 650 794</b>	<b>329 437 384</b>	<b>68 692 328</b>	<b>212 005 852</b>	<b>235 058 897</b>	<b>(23 053 046)</b>	<b>(9.81)</b>
<b>Surplus/(Deficit)</b>	<b>(10 337 898)</b>	<b>(1 118 433)</b>	<b>(5 381 852)</b>	<b>5 328 039</b>	<b>31 036 332</b>	<b>11 355 350</b>	<b>19 680 982</b>	<b>173.32</b>
Transfers recognised - capital	30 139 453	38 340 079	37 655 855	6 445 063	20 515 943	28 778 466	(8 262 522)	(28.71)
Contributions recognised - capital & contributed assets	85 911	336 333	224 413	58 208	42 432	(3 504)	45 936	(1 310.80)
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>19 887 465</b>	<b>37 557 979</b>	<b>32 498 417</b>	<b>11 831 311</b>	<b>51 594 707</b>	<b>40 130 311</b>	<b>11 464 396</b>	<b>28.57</b>
Share of surplus/ (deficit) of associate	(38 207)	-	-	0	(5 055)	(5 055)	-	-
<b>Surplus/(Deficit) for the year</b>	<b>19 849 258</b>	<b>37 557 979</b>	<b>32 498 417</b>	<b>11 831 311</b>	<b>51 589 652</b>	<b>40 130 311</b>	<b>11 459 341</b>	<b>28.56</b>
<b>Capital expenditure &amp; funds sources</b>								
<b>Capital expenditure</b>	<b>46 963 482</b>	<b>69 425 165</b>	<b>70 308 891</b>	<b>10 507 567</b>	<b>33 091 505</b>	<b>52 731 668</b>	<b>(19 640 163)</b>	<b>(37.25)</b>
Transfers recognised - capital	30 218 547	40 086 891	40 312 073	5 879 363	20 436 856	30 234 054	(9 797 198)	(32.40)
Public contributions & donations	2 564 379	955 894	1 110 474	523 415	1 060 540	832 855	227 684	27.34
Borrowing	3 573 365	12 015 730	12 091 544	1 453 688	4 429 092	9 068 658	(4 639 566)	(51.16)
Internally generated funds	10 607 191	16 366 651	16 794 801	2 651 102	7 165 017	12 596 101	(5 431 083)	(43.12)
<b>Total sources of capital funds</b>	<b>46 963 482</b>	<b>69 425 165</b>	<b>70 308 891</b>	<b>10 507 567</b>	<b>33 091 505</b>	<b>52 731 668</b>	<b>(19 640 163)</b>	<b>(37.25)</b>

Source: National Treasury Local Government database

Salaries and wages expenditure as at 3rd Quarter Ended 31 March 2017

	Budget		Third Quarter 2016/17		Year to date: 31 March 2017		Third Quarter 2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Main appro	Adjusted Budget	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total as % of adjusted budget	Actual Expenditure	Total as % of adjusted budget	
<b>R thousands</b>									
Category A (Metro)	50 694 926	50 639 121	11 858 729	23.4%	36 629 681	72.3%	11 150 663	100.8%	6.3%
Category B (Local)	33 525 705	33 915 578	7 551 635	22.3%	23 331 149	68.8%	6 794 528	99.3%	11.1%
Category C (District)	7 905 225	7 878 995	1 651 087	21.0%	5 323 208	67.6%	1 673 895	100.7%	(1.4%)
<b>Total</b>	<b>92 125 855</b>	<b>92 433 694</b>	<b>21 061 451</b>	<b>22.8%</b>	<b>65 284 038</b>	<b>70.6%</b>	<b>19 619 086</b>	<b>100.3%</b>	<b>7.4%</b>
<b>Per Province</b>									
Eastern Cape	9 340 151	9 346 061	1 997 292	21.4%	6 269 512	67.1%	1 940 427	100.5%	2.9%
Free State	5 164 822	5 176 034	1 207 379	23.3%	3 737 109	72.2%	1 279 043	101.5%	(5.6%)
Gauteng	28 426 238	28 697 598	6 798 406	23.7%	20 689 964	72.1%	6 280 669	100.6%	8.2%
Kwazulu-Natal	16 529 379	16 458 686	3 632 834	22.1%	11 596 724	70.5%	3 452 491	100.0%	5.2%
Limpopo	5 451 112	5 367 008	1 150 652	21.4%	3 509 855	65.4%	962 067	101.6%	19.6%
Mpumalanga	4 852 835	4 925 271	1 089 160	22.1%	3 377 289	68.6%	911 839	96.5%	19.4%
North West	3 842 859	4 230 442	932 569	22.0%	3 008 776	71.1%	886 853	99.4%	5.2%
Northern Cape	2 415 714	2 409 065	551 464	22.9%	1 646 423	68.3%	455 415	100.7%	21.1%
Western Cape	16 102 745	15 823 529	3 701 695	23.4%	11 448 385	72.4%	3 450 281	100.4%	7.3%
<b>Total</b>	<b>92 125 855</b>	<b>92 433 694</b>	<b>21 061 451</b>	<b>22.8%</b>	<b>65 284 038</b>	<b>70.6%</b>	<b>19 619 086</b>	<b>100.3%</b>	<b>7.4%</b>

Source: National Treasury Local Government database

## 5. Aggregate revenue and expenditure trends for metros

Metros aggregated revenue as at 3rd Quarter Ended 31 March 2017

R thousands	Adjusted Budget			Third Quarter 2016/17				Year to date: 31 March 2017				Third Quarter 2015/16				
	Operating Revenue	Capital Revenue	Total	Operating Revenue	Capital Revenue	Total	3rd Q as % of adjusted budget	Operating Revenue	Capital Revenue	Total	Total Revenue as % of adjusted	Operating Revenue	Capital Revenue	Total	Total Revenue as % of adjusted	Q3 of 2015/16 to Q3 of 2016/17
Buffalo City	5 943 457	1 693 155	7 636 611	1 446 723	219 928	1 666 651	21.8%	4 572 440	711 405	5 283 845	69.2%	1 374 915	229 512	1 604 427	70.3%	3.9%
Cape Town	35 822 027	6 771 355	42 593 382	9 208 952	1 341 758	10 550 709	24.8%	27 443 303	3 703 020	31 146 322	73.1%	8 421 827	855 088	9 276 915	69.5%	13.7%
Ekurhuleni Metro	32 374 950	5 103 440	37 478 389	7 302 269	706 744	8 009 013	21.4%	24 728 129	1 908 637	26 636 766	71.1%	7 399 727	508 666	7 908 393	74.3%	1.3%
eThekweni	31 358 677	6 693 732	38 052 409	7 753 967	1 258 115	9 012 082	23.7%	24 765 623	3 700 140	28 465 763	74.8%	5 730 463	1 101 745	6 832 208	68.7%	31.9%
City Of Johannesburg	45 394 466	9 905 570	55 300 036	10 220 485	1 305 158	11 525 643	20.8%	32 267 845	3 893 511	36 161 356	65.4%	9 791 501	1 416 995	11 208 496	65.2%	2.8%
Mangaung	6 641 229	1 806 094	8 447 324	1 458 301	318 205	1 776 506	21.0%	4 470 218	924 490	5 394 707	63.9%	1 357 680	354 949	1 712 629	65.9%	3.7%
Nelson Mandela Bay	9 401 671	1 552 012	10 953 683	2 375 647	257 618	2 633 265	24.0%	6 927 282	787 416	7 714 698	70.4%	2 387 163	257 016	2 644 179	67.9%	(0.4%)
City Of Tshwane	29 790 048	4 465 209	34 255 256	6 606 875	548 010	7 154 885	20.9%	22 107 998	1 716 364	23 824 362	69.5%	6 291 635	643 513	6 935 148	71.6%	3.2%
<b>Total</b>	<b>196 726 525</b>	<b>37 990 566</b>	<b>234 717 090</b>	<b>46 373 219</b>	<b>5 955 536</b>	<b>52 328 754</b>	<b>22.3%</b>	<b>147 282 836</b>	<b>17 344 983</b>	<b>164 627 819</b>	<b>70.1%</b>	<b>42 754 912</b>	<b>5 367 484</b>	<b>48 122 396</b>	<b>69.2%</b>	<b>8.7%</b>

Source: National Treasury Local Government database

Metros aggregated expenditure as at 3rd Quarter Ended 31 March 2017

R thousands	Adjusted Budget			Third Quarter 2016/17				Year to date: 31 March 2017				Third Quarter 2015/16				
	Operating Expenditure	Capital Expenditure	Total	Operating Expenditure	Capital Expenditure	Total	3rd Q as % of adjusted budget	Operating Expenditure	Capital Expenditure	Total	Total Expenditure as % of	Operating Expenditure	Capital Expenditure	Total	Total Expenditure as % of	Q3 of 2015/16 to Q3 of
Buffalo City	5 942 379	1 693 155	7 635 533	1 349 151	219 928	1 569 079	20.5%	4 208 121	70 822	4 919 526	64.4%	1 309 166	229 512	1 538 678	63.8%	2.0%
Cape Town	35 728 598	6 771 355	42 499 953	7 481 319	1 341 758	8 823 077	20.8%	22 743 587	63 666	22 807 253	62.2%	6 758 239	855 088	7 613 327	60.9%	15.9%
Ekurhuleni Metro	32 358 177	5 103 440	37 461 617	7 094 799	706 744	7 801 543	20.8%	22 432 027	69 322	22 501 349	65.0%	6 411 770	508 666	6 920 436	67.9%	12.7%
eThekweni	30 764 278	6 693 732	37 458 010	6 537 307	1 258 115	7 795 422	20.8%	19 900 969	64 696	20 000 665	63.0%	6 536 463	1 101 745	7 638 208	64.8%	2.1%
City Of Johannesburg	45 706 982	9 905 570	55 612 552	10 017 820	1 305 158	11 322 978	20.4%	31 748 473	64 666	31 813 139	64.1%	9 358 106	1 416 995	10 775 100	63.4%	5.1%
Mangaung	6 598 469	1 806 094	8 404 563	1 374 764	318 205	1 692 969	20.1%	4 353 023	65 976	4 419 000	62.8%	1 306 178	354 949	1 661 127	66.3%	1.9%
Nelson Mandela Bay	9 823 532	1 552 012	11 375 544	1 918 085	257 618	2 175 703	19.1%	6 367 776	64 822	6 432 598	62.9%	2 024 645	257 016	2 281 661	65.2%	(4.6%)
City Of Tshwane	28 652 335	4 465 209	33 117 544	6 164 900	548 010	6 712 910	20.3%	19 112 106	66 706	19 178 812	62.9%	5 978 008	643 513	6 621 521	70.9%	1.4%
<b>Total</b>	<b>195 574 749</b>	<b>37 990 566</b>	<b>233 565 315</b>	<b>41 938 145</b>	<b>5 955 536</b>	<b>47 893 681</b>	<b>20.5%</b>	<b>130 866 082</b>	<b>66 911</b>	<b>130 932 993</b>	<b>63.5%</b>	<b>39 682 575</b>	<b>5 367 484</b>	<b>45 050 058</b>	<b>65.1%</b>	<b>6.3%</b>

Source: National Treasury Local Government database

Metros Quarterly Budget Statement Summary for 3rd Quarter ended 31 March 2017

R thousands	Description	2015/16		Budget year 2016/17						
		Audited Outcome	Original Budget	Adjusted Budget	Q3 Mar Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
<b>Financial Performance</b>										
	Property rates	28 560 716	36 053 206	36 842 505	9 353 380	27 869 201	26 387 301	1 481 901	5.62	36 842 505
	Service charges	84 048 501	111 996 924	110 838 528	24 415 073	80 489 820	83 886 952	(3 397 132)	(4.05)	110 838 528
	Investment revenue	2 780 369	2 407 878	2 432 309	1 204 918	2 409 745	1 347 781	1 061 965	78.79	2 432 309
	Transfers recognised - operational	19 707 998	25 252 164	25 838 742	6 446 238	21 493 691	19 813 383	1 680 308	8.48	25 838 742
	Other own revenue	14 944 715	20 926 815	20 774 441	4 953 610	15 020 379	15 436 572	(416 193)	(2.70)	20 774 441
	<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>150 042 299</b>	<b>196 636 987</b>	<b>196 726 525</b>	<b>46 373 219</b>	<b>147 282 836</b>	<b>146 871 988</b>	<b>410 848</b>	<b>0.28</b>	<b>196 726 525</b>
	Employee costs	38 123 554	49 847 375	49 797 744	11 653 878	36 040 038	36 722 101	(682 063)	(1.86)	49 797 744
	Remuneration of councillors	649 005	847 551	841 377	204 851	589 642	626 512	(36 869)	(5.88)	841 377
	Depreciation & asset impairment	11 443 921	13 349 432	13 693 423	3 279 390	9 244 177	9 852 556	(608 379)	(6.17)	13 693 423
	Finance charges	4 869 478	6 746 812	6 949 325	1 568 100	4 287 227	4 516 670	(229 443)	(5.08)	6 949 325
	Materials and bulk purchases	53 143 151	67 397 475	67 313 416	13 873 021	46 824 719	49 652 292	(2 827 573)	(5.69)	67 313 416
	Transfers and grants	2 205 404	3 479 954	3 609 500	674 455	2 146 857	2 554 147	(407 291)	(15.95)	3 609 500
	Other expenditure	36 622 303	51 747 572	52 955 632	10 678 466	31 707 882	36 166 909	(4 459 027)	(12.33)	52 955 632
	<b>Total Expenditure</b>	<b>147 056 815</b>	<b>193 416 173</b>	<b>195 160 418</b>	<b>41 932 161</b>	<b>130 840 542</b>	<b>140 091 187</b>	<b>(9 250 646)</b>	<b>(6.60)</b>	<b>195 160 418</b>
	<b>Surplus/(Deficit)</b>	<b>2 985 484</b>	<b>3 220 815</b>	<b>1 566 106</b>	<b>4 441 058</b>	<b>16 442 295</b>	<b>6 780 801</b>	<b>9 661 493</b>	<b>142.48</b>	<b>1 566 106</b>
	Transfers recognised - capital	13 041 200	15 500 108	16 319 475	2 563 124	8 383 024	9 805 060	(1 422 036)	(14.50)	16 319 475
	Contributions recognised - capital & contributed assets	51 911	-	56 400	62 781	46 269	143 806	(97 537)	(67.83)	56 400
	<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>16 078 594</b>	<b>18 720 923</b>	<b>17 941 981</b>	<b>7 066 963</b>	<b>24 871 587</b>	<b>16 729 667</b>	<b>8 141 920</b>	<b>48.67</b>	<b>17 941 981</b>
	Share of surplus/ (deficit) of associate	-	-	-	0	0	0	-	-	-
	<b>Surplus/(Deficit) for the year</b>	<b>16 078 594</b>	<b>18 720 923</b>	<b>17 941 981</b>	<b>7 066 963</b>	<b>24 871 587</b>	<b>16 729 667</b>	<b>8 141 920</b>	<b>48.67</b>	<b>17 941 981</b>
<b>Capital expenditure &amp; funds sources</b>										
	<b>Capital expenditure</b>	<b>19 152 426</b>	<b>37 419 702</b>	<b>37 990 566</b>	<b>5 955 536</b>	<b>17 344 983</b>	<b>28 492 924</b>	<b>(11 147 941)</b>	<b>(39.13)</b>	<b>37 990 566</b>
	Transfers recognised - capital	10 016 861	15 444 187	16 236 882	2 259 652	7 722 250	12 177 662	(4 455 412)	(36.59)	16 236 882
	Public contributions & donations	173 446	395 798	399 340	429 095	713 085	299 505	413 580	138.09	399 340
	Borrowing	2 441 423	10 055 854	10 049 443	1 234 234	3 808 020	7 537 082	(3 729 062)	(49.48)	10 049 443
	Internally generated funds	6 520 696	11 523 863	11 304 900	2 032 555	5 101 627	8 478 675	(3 377 048)	(39.83)	11 304 900
	<b>Total sources of capital funds</b>	<b>19 152 426</b>	<b>37 419 702</b>	<b>37 990 566</b>	<b>5 955 536</b>	<b>17 344 983</b>	<b>28 492 924</b>	<b>(11 147 941)</b>	<b>(39.13)</b>	<b>37 990 566</b>

Source: National Treasury Local Government database

## 6. Aggregated revenue and expenditure for secondary cities

Secondary cities aggregated budgets and revenue as at 3rd Quarter Ended 31 March 2017

R thousands	Code	Adjusted Budget			Third Quarter 2016/17				Year to date: 31 March 2017				Third Quarter 2015/16			Q3 of 2015/16 to Q3 of 2016/17		
		Operating Revenue	Capital Revenue	Total	Operating Revenue	Capital Revenue	Total	3rd 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	NW403	2 550 572	173 941	2 724 513	607 945	39 660	647 604	23.8%	1 923 814	81 955	2 005 768	73.6%	581 038	21 662	602 700	80.7%	7.5%
	City of Mbombela	MP326	2 206 672	741 424	2 948 096	624 119	84 429	708 549	24.0%	1 573 297	374 478	1 947 775	66.1%	-	-	-	-	-
	Drakenslein	WC023	1 986 719	728 066	2 714 785	410 787	89 837	500 625	18.4%	1 555 921	284 488	1 840 410	67.8%	368 362	57 870	426 232	73.1%	17.5%
	Emalahleni (Mp)	MP312	2 638 733	319 203	2 957 936	535 269	21 159	556 428	18.8%	1 692 007	31 661	1 723 668	58.3%	497 420	35 803	533 223	67.7%	4.4%
	Emfuleni	GT421	6 087 707	350 773	6 438 479	795 437	38 341	833 779	12.9%	3 649 539	98 134	3 747 673	58.2%	1 302 291	20 915	1 323 206	71.4%	(37.0%)
	George	WC044	1 540 483	317 023	1 857 506	371 596	42 220	413 816	22.3%	1 042 151	104 964	1 147 115	61.8%	278 791	36 443	315 234	62.7%	31.3%
	Govan Mbeki	MP307	1 732 012	100 894	1 832 906	151 115	12 238	163 353	8.9%	1 038 343	39 983	1 078 325	58.8%	382 435	12 093	394 529	62.5%	(58.6%)
	Madibeng	NW372	1 594 000	255 211	1 849 211	424 870	72 889	497 759	26.9%	1 140 619	195 997	1 336 616	72.3%	454 590	73 345	527 935	68.4%	(5.7%)
	Matjhabeng	FS184	2 061 473	153 363	2 214 836	500 036	28 646	528 682	23.9%	1 664 953	103 739	1 768 692	79.9%	553 417	32 168	585 584	81.3%	(9.7%)
	Mogale City	GT481	2 321 149	275 508	2 596 657	549 038	48 003	597 041	23.0%	1 795 767	141 623	1 937 390	74.6%	562 692	70 149	632 841	67.6%	(5.7%)
	Msunduzi	KZN225	4 473 006	726 241	5 199 247	597 483	150 118	747 601	14.4%	2 798 148	324 149	3 122 297	60.1%	983 520	80 232	1 063 752	67.8%	(29.7%)
	Newcastle	KZN252	1 692 008	260 589	1 952 596	435 915	41 328	477 243	24.4%	1 430 663	120 021	1 550 684	79.4%	457 398	85 719	543 117	75.8%	(12.1%)
	Polokwane	LM354	2 867 680	1 063 499	3 931 179	615 751	162 912	778 664	19.8%	1 996 937	361 939	2 358 876	60.0%	658 803	159 574	818 377	65.8%	(4.9%)
	Rustenburg	NW373	4 319 679	646 252	4 965 932	906 167	93 933	1 000 100	20.1%	2 838 579	312 055	3 150 633	63.4%	727 076	182 804	909 880	55.8%	9.9%
	Sol Plaatje	NC091	1 906 947	149 865	2 056 812	442 379	12 322	454 701	22.1%	1 485 721	56 380	1 542 101	75.0%	431 011	23 127	454 137	75.9%	0.1%
	Stellenbosch	WC024	1 362 094	464 730	1 826 824	246 495	58 321	304 816	16.7%	1 095 013	156 234	1 251 247	68.5%	224 135	49 287	273 422	67.7%	11.5%
	Steve Tshwete	MP313	1 370 181	308 979	1 679 160	312 026	52 179	364 205	21.7%	1 017 896	111 572	1 129 467	67.3%	305 581	30 733	336 313	64.0%	8.3%
	Tlokwe-Ventersdorp	NW405	1 551 170	296 024	1 847 194	272 381	51 752	324 133	17.5%	1 109 269	161 094	1 270 363	68.8%	-	-	-	-	-
	uMhlatuze	KZN282	2 822 497	548 524	3 371 021	738 883	101 476	840 359	24.9%	2 168 003	222 755	2 390 758	70.9%	671 929	150 412	822 342	72.8%	2.2%
	<b>Total</b>		<b>47 084 782</b>	<b>7 880 109</b>	<b>54 964 891</b>	<b>9 537 691</b>	<b>1 201 767</b>	<b>10 739 458</b>	<b>19.5%</b>	<b>33 016 637</b>	<b>3 283 221</b>	<b>36 299 858</b>	<b>66.0%</b>	<b>9 440 489</b>	<b>1 122 335</b>	<b>10 562 824</b>	<b>68.8%</b>	<b>1.7%</b>

Source: National Treasury Local Government database

Table 3b: Secondary cities aggregated budgets and expenditure as at 3rd Quarter Ended 31 March 2017

R thousands	Code	Adjusted Budget			Third Quarter 2016/17				Year to date: 31 March 2017				Third Quarter 2015/16			Q3 of 2015/16 to Q3 of 2016/17				
		Operating Expenditure	Capital Expenditure	Total	Operating Expenditure	Capital Expenditure	Total	3rd Q as % of adjusted budget	Operating Expenditure	Capital Expenditure	Total	Total Expenditure as % of adjusted budget	Operating Expenditure	Capital Expenditure	Total		Total Expenditure as % of adjusted budget			
	City Of Matlosana	NW403	2 853 431	173 941	3 027 372	585 700	39 660	625 360	20.7%	1 872 952	65.6%	81 955	47.1%	1 954 906	64.6%	680 433	21 662	702 095	71.4%	(10.9%)
	City of Mbombela	MP326	2 403 491	741 424	3 144 915	646 086	84 429	730 515	23.2%	1 650 907	68.7%	374 478	50.5%	2 025 385	64.4%	-	-	-	-	-
	Drakenstein	WC023	2 072 441	728 066	2 800 507	448 667	89 837	538 504	19.2%	1 354 255	65.3%	284 488	39.1%	1 638 743	58.5%	359 862	57 870	417 732	57.0%	28.9%
	Emalahleni (Mp)	MP312	2 712 207	319 203	3 031 410	800 035	21 159	821 194	27.1%	1 439 124	53.1%	31 661	9.9%	1 470 785	48.5%	256 865	35 803	292 669	42.7%	180.6%
	Emfuleni	GT421	5 958 476	350 773	6 309 249	564 049	38 341	602 391	9.5%	2 721 173	45.7%	98 134	28.0%	2 819 307	44.7%	1 304 311	20 915	1 325 226	63.7%	(54.5%)
	George	WC044	1 641 524	317 023	1 958 547	351 537	42 220	393 757	20.1%	1 026 566	62.5%	104 964	33.1%	1 131 530	57.8%	308 728	36 443	345 171	58.0%	14.1%
	Govan Mbeki	MP307	1 708 279	100 894	1 809 173	134 864	12 238	147 102	8.1%	1 103 907	64.6%	39 983	39.6%	1 143 890	63.2%	366 910	12 093	379 004	57.5%	(61.2%)
	Madibeng	NW372	1 582 851	255 211	1 838 062	389 096	72 889	461 985	25.1%	1 049 859	66.3%	195 997	76.8%	1 245 855	67.8%	360 367	73 345	433 712	58.8%	6.5%
	Matjhabeng	FS184	2 036 735	153 363	2 190 098	355 514	28 646	384 160	17.5%	1 107 576	54.4%	103 739	67.6%	1 211 315	55.3%	397 684	32 168	429 852	47.4%	(10.6%)
	Mogale City	GT481	2 661 239	275 508	2 936 747	640 407	48 003	688 410	23.4%	1 908 721	71.7%	141 623	51.4%	2 050 345	69.8%	550 995	70 149	621 144	62.0%	10.8%
	Msunduzi	KZN225	4 453 570	726 241	5 179 811	644 042	150 118	794 160	15.3%	2 660 935	59.7%	324 149	44.6%	2 985 084	57.6%	884 961	80 232	965 193	64.5%	(17.7%)
	Newcastle	KZN252	1 872 487	260 589	2 133 076	496 871	41 328	538 199	25.2%	1 532 076	81.8%	120 021	46.1%	1 652 097	77.5%	440 128	85 719	525 847	69.1%	2.3%
	Polokwane	LM354	2 661 611	1 063 499	3 725 110	568 953	162 912	731 865	19.6%	1 809 751	68.0%	361 939	34.0%	2 171 689	58.3%	557 001	159 574	716 574	67.3%	2.1%
	Rustenburg	NW373	4 296 346	646 252	4 942 599	1 156 961	93 933	1 250 895	25.3%	2 758 453	64.2%	312 055	48.3%	3 070 508	62.1%	531 869	182 804	714 673	58.8%	75.0%
	Sol Plaatje	NC091	1 920 681	149 865	2 070 546	353 444	12 322	365 766	17.7%	1 263 134	65.8%	56 380	37.6%	1 319 514	63.7%	326 461	23 127	349 587	64.1%	4.6%
	Stellenbosch	WC024	1 450 845	464 730	1 915 576	265 334	58 321	323 655	16.9%	846 094	58.3%	156 234	33.6%	1 002 328	52.3%	265 835	49 287	315 122	55.2%	2.7%
	Steve Tshwete	MP313	1 404 161	308 979	1 713 140	300 955	52 179	353 134	20.6%	914 367	65.1%	111 572	36.1%	1 025 939	59.9%	293 056	30 733	323 788	56.6%	9.1%
	Tlokwe-Ventersdorp	NW405	1 724 930	296 024	2 020 954	329 518	51 752	381 271	18.9%	1 058 405	61.4%	161 094	54.4%	1 219 499	60.3%	-	-	-	-	-
	uMhlatuze	KZN282	2 842 746	548 524	3 391 270	731 113	101 476	832 589	24.6%	2 078 229	73.1%	222 755	40.6%	2 300 984	67.9%	748 279	150 412	898 691	71.2%	(7.4%)
	<b>Total</b>		<b>48 258 052</b>	<b>7 880 109</b>	<b>56 138 161</b>	<b>9 763 145</b>	<b>1 201 767</b>	<b>10 964 911</b>	<b>19.5%</b>	<b>30 156 483</b>	<b>62.5%</b>	<b>3 283 221</b>	<b>41.7%</b>	<b>33 439 704</b>	<b>59.6%</b>	<b>8 633 746</b>	<b>1 122 335</b>	<b>9 756 081</b>	<b>61.2%</b>	<b>12.4%</b>

Source: National Treasury Local Government database

Summary - Table C1 Secondary Cities Schedule Quarterly Budget Statement Summary for 3rd Quarter ended 31 March 2017 (Figures Finalised as at 2017/05/04)

Description	2015/16	Budget year 2016/17									
	Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	Q3 Mar Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
<b>R thousands</b>											
<b>Financial Performance</b>											
Property rates	5 001 782	6 809 951	6 946 460	2 295 533	1 495 401	1 393 349	5 184 283	5 261 148	(76 865)	(1.46)	6 946 460
Service charges	19 863 409	28 214 830	29 211 090	7 423 697	6 526 849	5 843 200	19 793 746	22 000 240	(2 206 494)	(10.03)	29 211 090
Investment revenue	333 143	357 793	375 553	98 769	83 042	89 095	270 906	263 487	7 419	2.82	375 553
Transfers recognised - operational	5 394 309	6 926 047	6 999 573	2 353 635	1 802 882	1 513 666	5 670 183	6 367 965	(697 781)	(10.96)	6 999 573
Other own revenue	2 661 727	3 075 211	3 552 107	677 945	721 194	698 381	2 097 519	2 049 334	48 185	2.35	3 552 107
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>33 254 369</b>	<b>45 383 831</b>	<b>47 084 782</b>	<b>12 849 579</b>	<b>10 629 368</b>	<b>9 537 691</b>	<b>33 016 637</b>	<b>35 942 173</b>	<b>(2 925 536)</b>	<b>(8.14)</b>	<b>47 084 782</b>
Employee costs	7 932 123	10 730 567	11 047 212	2 649 751	2 744 079	2 517 565	7 911 394	8 084 909	(173 515)	(2.15)	11 047 212
Remuneration of councillors	366 760	507 684	538 428	118 846	122 778	121 355	362 979	384 991	(22 012)	(5.72)	538 428
Depreciation & asset impairment	4 835 728	4 407 409	4 610 196	569 879	1 062 553	990 912	2 623 344	3 293 654	(670 309)	(20.35)	4 610 196
Finance charges	833 456	839 589	828 821	150 984	208 307	172 915	532 206	582 728	(50 522)	(8.67)	828 821
Materials and bulk purchases	13 668 326	17 604 880	18 592 658	4 038 399	4 091 038	3 887 124	12 016 561	13 318 199	(1 301 638)	(9.77)	18 592 658
Transfers and grants	269 933	776 206	644 985	85 852	90 362	102 951	279 165	595 462	(316 297)	(53.12)	644 985
Other expenditure	10 144 221	11 226 818	11 995 753	2 105 661	2 354 850	1 970 323	6 430 833	8 334 441	(1 903 608)	(22.84)	11 995 753
<b>Total Expenditure</b>	<b>38 050 546</b>	<b>46 093 153</b>	<b>48 258 052</b>	<b>9 719 371</b>	<b>10 673 967</b>	<b>9 763 145</b>	<b>30 156 483</b>	<b>34 594 384</b>	<b>(4 437 901)</b>	<b>(12.83)</b>	<b>48 258 052</b>
<b>Surplus/(Deficit)</b>	<b>(4 796 177)</b>	<b>(709 322)</b>	<b>(1 173 270)</b>	<b>3 130 207</b>	<b>(44 599)</b>	<b>(225 454)</b>	<b>2 860 155</b>	<b>1 347 789</b>	<b>1 512 365</b>	<b>112.21</b>	<b>(1 173 270)</b>
Transfers recognised - capital	2 761 242	3 931 372	3 962 153	198 737	628 559	414 336	1 241 631	3 118 801	(1 877 170)	(60.19)	3 962 153
Contributions recognised - capital & contributed assets	2 425	(6 269)	(35 000)	-	-	-	-	19 838	(19 838)	(100.00)	(35 000)
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(2 032 511)</b>	<b>3 215 781</b>	<b>2 753 883</b>	<b>3 328 944</b>	<b>583 960</b>	<b>188 882</b>	<b>4 101 786</b>	<b>4 486 429</b>	<b>(384 644)</b>	<b>(8.57)</b>	<b>2 753 883</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>(2 032 511)</b>	<b>3 215 781</b>	<b>2 753 883</b>	<b>3 328 944</b>	<b>583 960</b>	<b>188 882</b>	<b>4 101 786</b>	<b>4 486 429</b>	<b>(384 644)</b>	<b>(8.57)</b>	<b>2 753 883</b>
<b>Capital expenditure &amp; funds sources</b>											
Capital expenditure	5 184 121	7 142 629	7 880 109	675 737	1 405 717	1 201 767	3 283 221	5 910 082	(2 626 861)	(44.45)	7 880 109
Transfers recognised - capital	3 225 076	4 141 303	4 439 017	465 891	931 771	759 900	2 157 562	3 329 263	(1 171 701)	(35.19)	4 439 017
Public contributions & donations	179 408	90 448	135 026	17 516	33 290	26 168	76 974	101 270	(24 296)	(23.99)	135 026
Borrowing	702 860	1 427 070	1 502 534	65 808	157 332	176 119	399 259	1 126 900	(727 641)	(64.57)	1 502 534
Internally generated funds	1 076 777	1 483 808	1 803 532	126 522	283 324	239 581	649 426	1 352 649	(703 223)	(51.99)	1 803 532
<b>Total sources of capital funds</b>	<b>5 184 121</b>	<b>7 142 629</b>	<b>7 880 109</b>	<b>675 737</b>	<b>1 405 717</b>	<b>1 201 767</b>	<b>3 283 221</b>	<b>5 910 082</b>	<b>(2 626 861)</b>	<b>(44.45)</b>	<b>7 880 109</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 31 March 2017

	Budget		First Quarter 2016/17		Second Quarter 2016/17		Third Quarter 2016/17		Year to date: 31 March 2017		Third Quarter 2015/16		
	Main app	Adjusted Budget	Actual Revenue	1st Q as % of Main app	Actual Revenue	2nd Q as % of Main app	Actual Revenue	3rd Q as % of adjusted budget	Actual Revenue	Total Revenue as % of adjusted budget	Actual Revenue	Total Revenue as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
<b>R thousands</b>													
<b>Water Revenue</b>													
Buffalo City	493 796	520 567	125 916	25.5%	175 556	35.6%	113 629	21.8%	415 101	79.7%	146 049	84.4%	(22.2%)
Cape Town	3 172 972	3 350 354	743 998	23.4%	855 597	27.0%	1 099 175	32.8%	2 698 770	80.6%	999 583	79.7%	10.0%
Ekurhuleni Metro	5 883 813	5 853 732	1 482 767	25.2%	1 645 371	28.0%	1 217 485	20.8%	4 345 623	74.2%	1 349 617	84.8%	(9.8%)
eThekwini	4 078 099	4 078 099	1 429 139	35.0%	876 574	21.5%	678 017	16.6%	2 983 730	73.2%	891 113	73.9%	(23.9%)
City Of Johannesburg	5 585 300	5 377 355	1 331 343	23.8%	1 306 117	23.4%	1 192 117	22.2%	3 829 576	71.2%	1 106 390	72.8%	7.7%
Mangaung	930 018	930 018	241 147	25.9%	269 402	29.0%	285 299	30.7%	795 847	85.6%	196 103	79.0%	45.5%
Nelson Mandela Bay	795 576	873 529	216 518	27.2%	193 853	24.4%	375 713	43.0%	786 084	90.0%	316 691	87.0%	18.6%
City Of Tshwane	4 407 221	4 072 404	956 749	21.7%	939 523	21.3%	1 002 250	24.6%	2 898 522	71.2%	916 150	81.1%	9.4%
<b>Total</b>	<b>25 346 797</b>	<b>25 056 058</b>	<b>6 527 577</b>	<b>25.8%</b>	<b>6 261 992</b>	<b>24.7%</b>	<b>5 963 684</b>	<b>23.8%</b>	<b>18 753 253</b>	<b>74.8%</b>	<b>5 921 695</b>	<b>78.9%</b>	<b>0.7%</b>
<b>Water Expenditure</b>													
Buffalo City	531 791	595 721	159 979	30.1%	149 179	28.1%	139 954	23.5%	449 112	75.4%	133 446	75.1%	4.9%
Cape Town	2 782 122	3 042 394	606 952	21.8%	661 979	23.8%	769 616	25.3%	2 038 547	67.0%	562 924	73.5%	36.7%
Ekurhuleni Metro	5 637 381	5 643 105	1 193 485	21.2%	1 477 832	26.2%	937 868	16.6%	3 609 185	64.0%	1 091 253	73.7%	(14.1%)
eThekwini	4 191 845	4 191 845	945 340	22.6%	791 528	18.9%	1 230 321	29.4%	2 967 189	70.8%	837 975	57.0%	46.8%
City Of Johannesburg	4 807 792	4 777 886	1 675 498	34.8%	1 555 952	32.4%	1 767 241	37.0%	4 998 692	104.6%	1 445 652	104.6%	22.2%
Mangaung	823 910	823 910	166 715	20.2%	179 806	21.8%	168 961	20.5%	515 481	62.6%	209 211	69.4%	(19.2%)
Nelson Mandela Bay	732 067	906 974	226 089	30.9%	187 859	25.7%	185 874	20.5%	599 823	66.1%	199 601	74.0%	(6.9%)
City Of Tshwane	3 710 421	3 674 677	601 846	16.2%	850 943	22.9%	723 652	19.7%	2 176 441	59.2%	852 284	82.6%	(15.1%)
<b>Total</b>	<b>23 217 327</b>	<b>23 656 514</b>	<b>5 575 903</b>	<b>24.0%</b>	<b>5 855 080</b>	<b>25.2%</b>	<b>5 923 487</b>	<b>25.0%</b>	<b>17 354 469</b>	<b>73.4%</b>	<b>5 332 346</b>	<b>77.7%</b>	<b>11.1%</b>

Source: National Treasury Local Government database

### Metros aggregated revenue and expenditure for Electricity as at 31 March 2017

	Budget		First Quarter 2016/17		Second Quarter 2016/17		Third Quarter 2016/17		Year to date: 31 March 2017		Third Quarter 2015/16		
	Main app	Adjusted Budget	Actual Revenue	1st Q as % of Main app	Actual Revenue	2nd Q as % of Main app	Actual Revenue	3rd Q as % of adjusted budget	Actual Revenue	Total Revenue as % of adjusted budget	Actual Revenue	Total Revenue as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
<b>R thousands</b>													
<b>Electricity Revenue</b>													
Buffalo City	1 888 170	1 886 207	381 702	20.2%	603 563	32.0%	444 948	23.6%	1 430 213	75.8%	429 101	75.9%	3.7%
Cape Town	11 956 551	11 961 351	3 200 823	26.8%	2 877 530	24.1%	2 908 805	24.3%	8 987 158	75.1%	2 828 464	75.6%	2.8%
Ekurhuleni Metro	13 970 789	13 970 789	4 358 256	31.2%	3 256 285	23.3%	2 967 828	21.2%	10 582 369	75.7%	2 855 561	73.6%	3.9%
eThekwini	12 933 245	12 933 245	3 532 104	27.3%	3 091 660	23.9%	2 901 013	22.4%	9 524 777	73.6%	2 912 795	72.8%	(0.4%)
City Of Johannesburg	16 634 160	16 534 906	4 183 222	25.1%	3 643 528	21.9%	3 465 119	21.0%	11 291 869	68.3%	3 095 699	64.1%	11.9%
Mangaung	2 537 944	2 537 422	723 783	28.5%	500 443	19.7%	495 036	19.5%	1 719 262	67.8%	422 362	68.3%	17.2%
Nelson Mandela Bay	3 903 338	3 882 483	1 113 775	28.5%	867 942	22.2%	840 171	21.6%	2 821 887	72.7%	832 452	68.0%	0.9%
City Of Tshwane	12 566 639	12 150 171	3 768 783	30.0%	2 541 577	20.2%	1 902 633	15.7%	8 212 993	67.6%	2 217 547	68.9%	(14.2%)
<b>Total</b>	<b>76 390 837</b>	<b>75 856 574</b>	<b>21 262 449</b>	<b>27.8%</b>	<b>17 382 527</b>	<b>22.8%</b>	<b>15 925 554</b>	<b>21.0%</b>	<b>54 570 529</b>	<b>71.9%</b>	<b>15 593 981</b>	<b>70.5%</b>	<b>2.1%</b>
<b>Electricity Expenditure</b>													
Buffalo City	1 725 555	1 787 089	518 186	30.0%	409 117	23.7%	401 114	22.4%	1 328 416	74.3%	398 559	76.8%	0.6%
Cape Town	10 022 681	10 017 089	2 466 327	24.6%	2 220 920	22.2%	2 096 225	20.9%	6 783 472	67.7%	1 994 712	68.2%	5.1%
Ekurhuleni Metro	13 297 949	13 348 364	3 796 752	28.6%	2 785 307	20.9%	2 684 601	20.1%	9 266 660	69.4%	2 628 938	70.4%	2.1%
eThekwini	11 233 875	11 233 875	2 499 256	22.2%	2 214 229	19.7%	2 288 255	20.4%	7 001 740	62.3%	2 342 036	72.8%	(2.3%)
City Of Johannesburg	15 344 993	15 357 330	4 560 909	29.7%	3 488 669	22.7%	3 133 256	20.4%	11 182 834	72.8%	2 894 195	71.0%	8.3%
Mangaung	2 231 135	2 294 915	705 067	31.6%	516 996	23.2%	480 380	20.9%	1 702 443	74.2%	464 803	76.6%	3.4%
Nelson Mandela Bay	3 686 463	3 549 029	1 058 202	28.7%	773 985	21.0%	767 896	21.6%	2 600 082	73.3%	681 439	72.2%	12.7%
City Of Tshwane	10 570 122	10 301 456	2 635 691	24.9%	2 343 559	22.2%	2 230 825	21.7%	7 210 075	70.0%	1 958 632	75.0%	13.9%
<b>Total</b>	<b>68 112 773</b>	<b>67 889 147</b>	<b>18 240 389</b>	<b>26.8%</b>	<b>14 752 782</b>	<b>21.7%</b>	<b>14 082 551</b>	<b>20.7%</b>	<b>47 075 723</b>	<b>69.3%</b>	<b>13 363 313</b>	<b>71.8%</b>	<b>5.4%</b>

Source: National Treasury Local Government database

Metros aggregated revenue and expenditure for Waste-water as at 31 March 2017

	Budget		First Quarter 2016/17		Second Quarter		Third Quarter 2016/17		Year to date: 31 March		Third Quarter 2015/16		
	Main app	Adjusted Budget	Actual Revenue	1st Q as % of Main app	Actual Revenue	2nd Q as % of Main app	Actual Revenue	3rd Q as % of adjusted budget	Actual Revenue	Total Revenue as % of adjusted budget	Actual Revenue	Total Revenue as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
<b>R thousands</b>													
<b>Waste-water management Revenue</b>													
Buffalo City	422 983	470 358	120 678	28.5%	122 026	28.8%	125 570	26.7%	368 274	78.3%	92 503	80.1%	35.7%
Cape Town	1 696 421	1 767 571	392 233	23.1%	436 995	25.8%	487 660	27.6%	1 316 888	74.5%	501 462	78.6%	(2.8%)
Ekurhuleni Metro	1 646 692	1 695 278	649 283	39.4%	270 905	16.5%	301 199	17.8%	1 221 387	72.0%	322 202	73.5%	(6.5%)
eThekwini	1 103 084	1 104 632	422 283	38.3%	305 554	27.7%	156 465	14.2%	884 302	80.1%	206 594	72.5%	(24.3%)
City Of Johannesburg	3 723 534	3 584 904	804 453	21.6%	740 832	19.9%	777 899	21.7%	2 323 184	64.8%	691 115	64.8%	12.6%
Mangaung	339 875	339 875	99 542	29.3%	68 574	20.2%	81 896	24.1%	250 011	73.6%	117 379	97.8%	(30.2%)
Nelson Mandela Bay	753 435	734 840	169 429	22.5%	155 930	20.7%	155 482	21.2%	480 840	65.4%	266 646	83.6%	(41.7%)
City Of Tshwane	956 283	869 933	217 833	22.8%	217 723	22.8%	219 177	25.2%	654 734	75.3%	193 369	69.0%	13.3%
<b>Total</b>	<b>10 642 306</b>	<b>10 567 392</b>	<b>2 875 734</b>	<b>27.0%</b>	<b>2 318 539</b>	<b>21.8%</b>	<b>2 305 348</b>	<b>21.8%</b>	<b>7 499 621</b>	<b>71.0%</b>	<b>2 391 271</b>	<b>72.6%</b>	<b>(3.6%)</b>
<b>Waste-water management Expenditure</b>													
Buffalo City	467 437	460 117	99 092	21.2%	140 224	30.0%	106 621	23.2%	345 937	75.2%	109 932	69.0%	(3.0%)
Cape Town	1 628 232	1 722 944	346 852	21.3%	372 334	22.9%	416 245	24.2%	1 135 431	65.9%	364 290	66.4%	14.3%
Ekurhuleni Metro	735 383	732 721	126 184	17.2%	178 426	24.3%	315 468	43.1%	620 078	84.6%	157 062	74.6%	100.9%
eThekwini	1 206 046	1 207 593	187 345	15.5%	336 820	27.9%	296 329	24.5%	820 493	67.9%	281 086	68.8%	5.4%
City Of Johannesburg	3 205 194	3 185 257	364 203	11.4%	338 910	10.6%	501 118	15.7%	1 204 232	37.8%	323 775	35.6%	54.8%
Mangaung	299 931	296 867	67 070	22.4%	60 342	20.1%	81 545	27.5%	208 957	70.4%	86 609	76.2%	(5.8%)
Nelson Mandela Bay	532 694	578 502	137 672	25.8%	114 557	21.5%	106 234	18.4%	358 463	62.0%	134 890	63.6%	(21.2%)
City Of Tshwane	555 495	636 079	75 476	13.6%	147 879	26.6%	154 162	24.2%	377 517	59.4%	129 593	61.1%	19.0%
<b>Total</b>	<b>8 630 411</b>	<b>8 820 080</b>	<b>1 403 893</b>	<b>16.3%</b>	<b>1 689 493</b>	<b>19.6%</b>	<b>1 977 722</b>	<b>22.4%</b>	<b>5 071 108</b>	<b>57.5%</b>	<b>1 587 238</b>	<b>56.4%</b>	<b>24.6%</b>

Source: National Treasury Local Government database

Metros aggregated revenue and expenditure for Waste as at 31 March 2017

	Budget		First Quarter 2016/17		Second Quarter		Third Quarter 2016/17		Year to date: 31 March		Third Quarter 2015/16		
	Main app	Adjusted Budget	Actual Revenue	1st Q as % of Main app	Actual Revenue	2nd Q as % of Main app	Actual Revenue	3rd Q as % of adjusted budget	Actual Revenue	Total Revenue as % of adjusted budget	Actual Revenue	Total Revenue as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
<b>R thousands</b>													
<b>Waste management Revenue</b>													
Buffalo City	429 813	409 875	110 142	25.6%	105 070	24.4%	97 850	23.9%	313 062	76.4%	90 339	73.9%	8.3%
Cape Town	1 247 963	1 230 766	306 201	24.5%	305 062	24.4%	305 642	24.8%	916 905	74.5%	287 476	75.1%	6.3%
Ekurhuleni Metro	2 069 847	2 069 847	571 481	27.6%	529 514	25.6%	541 372	26.2%	1 642 366	79.3%	423 005	79.3%	28.0%
eThekwini	988 171	988 171	378 397	38.3%	261 462	26.5%	147 388	14.9%	787 247	79.7%	138 766	75.3%	6.2%
City Of Johannesburg	1 462 678	1 466 804	336 594	23.0%	344 037	23.5%	330 068	22.5%	1 010 698	68.9%	344 069	75.9%	(4.1%)
Mangaung	274 512	274 512	94 103	34.3%	86 764	31.6%	66 786	24.3%	247 653	90.2%	79 592	95.2%	(16.1%)
Nelson Mandela Bay	305 077	291 737	82 785	27.1%	65 476	21.5%	74 281	25.5%	222 542	76.3%	94 327	78.2%	(21.3%)
City Of Tshwane	1 287 669	1 325 427	322 802	25.1%	310 561	24.1%	334 241	25.2%	967 604	73.0%	285 042	73.5%	17.3%
<b>Total</b>	<b>8 065 729</b>	<b>8 057 139</b>	<b>2 202 505</b>	<b>27.3%</b>	<b>2 007 946</b>	<b>24.9%</b>	<b>1 897 627</b>	<b>23.6%</b>	<b>6 108 078</b>	<b>75.8%</b>	<b>1 742 617</b>	<b>76.9%</b>	<b>8.9%</b>
<b>Waste management Expenditure</b>													
Buffalo City	316 432	380 131	84 075	26.6%	104 484	33.0%	92 567	24.4%	281 126	74.0%	84 555	72.3%	9.5%
Cape Town	2 195 173	2 132 559	426 110	19.4%	532 160	24.2%	475 040	22.3%	1 433 310	67.2%	429 852	66.4%	10.5%
Ekurhuleni Metro	1 618 389	1 613 375	350 085	21.6%	490 006	30.3%	403 831	25.0%	1 243 921	77.1%	344 756	63.9%	17.1%
eThekwini	917 621	917 621	254 095	27.7%	300 822	32.8%	258 303	28.1%	813 220	88.6%	248 861	86.8%	3.8%
City Of Johannesburg	2 006 732	2 054 587	504 898	25.2%	485 918	24.2%	473 918	23.1%	1 464 734	71.3%	528 197	69.7%	(10.3%)
Mangaung	245 624	247 492	58 354	23.8%	60 225	24.5%	55 540	22.4%	174 120	70.4%	71 125	71.7%	(21.9%)
Nelson Mandela Bay	216 392	313 616	98 002	45.3%	63 001	29.1%	51 218	16.3%	212 221	67.7%	69 813	64.1%	(26.6%)
City Of Tshwane	1 222 112	1 250 089	200 403	16.4%	335 735	27.5%	315 209	25.2%	851 347	68.1%	283 672	68.2%	11.1%
<b>Total</b>	<b>8 738 474</b>	<b>8 909 470</b>	<b>1 976 022</b>	<b>22.6%</b>	<b>2 372 351</b>	<b>27.1%</b>	<b>2 125 625</b>	<b>23.9%</b>	<b>6 473 999</b>	<b>72.7%</b>	<b>2 060 830</b>	<b>69.3%</b>	<b>3.1%</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 31 March 2017

R thousands	Budget		First Quarter		Second Quarter		Third Quarter 2016/17		Year to date: 31 March		Third Quarter 2015/16		
	Main app	Adjusted Budget	Actual Revenue	1st Q as % of Main app	Actual Revenue	2nd Q as % of Main app	Actual Revenue	3rd Q as % of adjusted budget	Actual Revenue	Total Revenue as % of adjusted budget	Actual Revenue	Total Revenue as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
<b>Water Revenue</b>													
City Of Matlosana	619 776	622 594	124 598	20.1%	121 614	19.6%	112 365	18.0%	358 577	57.6%	110 667	56.2%	1.5%
City of Mbombela	151 133	95 939	19 126	12.7%	14 556	9.6%	22 600	23.6%	56 282	58.7%	-	-	-
Drakenstein	204 316	204 316	38 298	18.7%	48 093	23.5%	50 892	24.9%	137 283	67.2%	55 126	72.1%	(7.7%)
Emalahleni (Mp)	387 561	387 568	18 546	4.8%	17 517	4.5%	18 120	4.7%	54 183	14.0%	18 285	17.5%	(0.9%)
Emfuleni	1 284 186	1 288 948	367 305	28.6%	319 281	24.9%	223 617	17.3%	910 203	70.6%	270 691	76.3%	(17.4%)
George	137 763	138 085	32 434	23.5%	32 868	23.9%	34 699	25.1%	100 001	72.4%	32 515	70.4%	6.7%
Govan Mbeki	361 572	361 572	89 692	24.8%	86 354	23.9%	36 565	10.1%	212 611	58.8%	80 587	62.6%	(54.6%)
Madibeng	308 364	308 364	54 021	17.5%	17 336	5.6%	38 609	12.5%	109 965	35.7%	48 349	40.1%	(20.1%)
Matjhabeng	220 480	220 480	88 227	40.0%	97 297	44.1%	93 303	42.3%	278 827	126.5%	90 049	128.6%	3.6%
Mogale City	307 995	246 547	70 722	23.0%	80 691	26.2%	54 829	22.2%	206 241	83.7%	66 181	74.1%	(17.2%)
Msunduzi	884 011	884 011	189 517	21.4%	176 049	19.9%	88 522	10.0%	454 087	51.4%	166 372	83.0%	(46.8%)
Newcastle	247 149	252 399	76 793	31.1%	73 673	29.8%	82 503	32.7%	232 969	92.3%	83 714	80.1%	(1.4%)
Polokwane	284 956	284 956	80 208	28.1%	79 363	27.9%	61 021	21.4%	220 591	77.4%	60 347	83.9%	1.1%
Rustenburg	718 215	728 552	124 879	17.4%	110 099	15.3%	147 964	20.3%	382 942	52.6%	84 681	58.6%	74.7%
Sol Plaatje	255 384	255 384	53 807	21.1%	86 060	33.7%	66 047	25.9%	205 914	80.6%	69 938	77.3%	(5.6%)
Stellenbosch	151 455	154 181	22 467	14.8%	39 169	25.9%	63 929	41.5%	125 565	81.4%	61 735	76.8%	3.6%
Steve Tshwete	93 561	93 561	22 690	24.3%	24 741	26.4%	23 154	24.7%	70 585	75.4%	21 908	76.1%	5.7%
Tlokweng-Ventersdorp	-	137 131	38 897	-	28 517	-	16 905	12.3%	84 319	61.5%	-	-	-
uMhlatuze	367 845	407 866	99 599	27.1%	110 297	30.0%	109 380	26.8%	319 276	78.3%	88 371	71.3%	23.8%
<b>Total</b>	<b>6 985 722</b>	<b>7 072 454</b>	<b>1 611 826</b>	<b>23.1%</b>	<b>1 563 573</b>	<b>22.4%</b>	<b>1 345 023</b>	<b>19.0%</b>	<b>4 520 422</b>	<b>63.9%</b>	<b>1 409 515</b>	<b>69.2%</b>	<b>(4.6%)</b>
<b>Water Expenditure</b>													
City Of Matlosana	521 380	448 801	52 287	10.0%	117 851	22.6%	76 820	17.1%	246 958	55.0%	96 482	59.3%	(20.4%)
City of Mbombela	261 547	216 042	20 350	7.8%	51 733	19.8%	59 596	27.6%	131 680	61.0%	-	-	-
Drakenstein	140 030	142 603	8 641	6.2%	28 562	20.4%	16 419	11.5%	53 622	37.6%	13 776	28.7%	19.2%
Emalahleni (Mp)	-	305 173	30 698	-	48 265	-	34 473	11.3%	113 437	37.2%	25 215	-	36.7%
Emfuleni	1 120 484	1 270 213	137 153	12.2%	259 670	23.2%	70 809	5.6%	467 632	36.8%	181 989	58.5%	(61.1%)
George	116 943	111 094	15 458	13.2%	33 675	28.8%	29 194	26.3%	78 326	70.5%	26 084	64.7%	11.9%
Govan Mbeki	283 453	283 453	186 077	65.6%	55 646	19.6%	27 869	9.8%	269 592	95.1%	69 426	54.6%	(59.9%)
Madibeng	230 060	230 060	31 430	13.7%	53 947	23.4%	39 853	17.3%	125 231	54.4%	36 096	51.1%	10.4%
Matjhabeng	424 935	424 935	83 976	19.8%	74 165	17.5%	69 725	16.4%	227 866	53.6%	86 981	27.5%	(19.8%)
Mogale City	361 221	351 910	87 606	24.3%	102 329	28.3%	85 692	24.4%	275 628	78.3%	76 662	73.9%	11.8%
Msunduzi	791 868	791 868	87 622	11.1%	165 633	20.9%	92 555	11.7%	345 809	43.7%	138 205	64.9%	(33.0%)
Newcastle	173 407	242 065	48 171	27.8%	62 915	36.3%	46 133	19.1%	157 219	64.9%	49 771	18.3%	(7.3%)
Polokwane	304 709	310 128	53 737	17.6%	72 763	23.9%	73 818	23.8%	200 319	64.6%	64 153	61.0%	15.1%
Rustenburg	500 757	539 360	86 859	17.3%	107 079	21.4%	145 544	27.0%	339 482	62.9%	69 930	65.2%	108.1%
Sol Plaatje	209 194	208 294	58 078	27.8%	41 764	20.0%	56 581	27.2%	156 423	75.1%	44 530	77.0%	27.1%
Stellenbosch	116 795	117 228	9 287	8.0%	30 957	26.5%	19 733	16.8%	59 977	51.2%	22 477	54.6%	(12.2%)
Steve Tshwete	98 685	98 685	16 965	17.2%	22 216	22.5%	21 138	21.4%	60 320	61.1%	20 637	62.0%	2.4%
Tlokweng-Ventersdorp	-	89 287	22 356	-	18 825	-	13 531	15.2%	54 712	61.3%	-	-	-
uMhlatuze	395 341	419 226	93 750	23.7%	122 140	30.9%	141 393	33.7%	357 282	85.2%	145 481	76.5%	(2.8%)
<b>Total</b>	<b>6 050 808</b>	<b>6 600 427</b>	<b>1 130 501</b>	<b>18.7%</b>	<b>1 470 134</b>	<b>24.3%</b>	<b>1 120 877</b>	<b>17.0%</b>	<b>3 721 513</b>	<b>56.4%</b>	<b>1 167 895</b>	<b>55.5%</b>	<b>(4.0%)</b>

Source: National Treasury Local Government database



Secondary cities aggregated revenue and expenditure for Electricity as at 31 March 2017

	Budget		First Quarter		Second Quarter		Third Quarter 2016/17		Year to date: 31 March		Third Quarter 2015/16		
	Main app	Adjusted Budget	Actual Revenue	1st Q as % of Main app	Actual Revenue	2nd Q as % of Main app	Actual Revenue	3rd Q as % of adjusted budget	Actual Revenue	Total Revenue as % of adjusted budget	Actual Revenue	Total Revenue as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
<b>R thousands</b>													
<b>Electricity Revenue</b>													
City Of Matlosana	865 748	861 359	202 885	23.4%	167 836	19.4%	193 254	22.4%	563 975	65.5%	172 762	67.0%	11.9%
City of Mbombela	928 070	841 316	199 048	21.4%	128 904	13.9%	205 514	24.4%	533 466	63.4%	-	-	-
Drakenstein	1 064 720	1 064 720	291 352	27.4%	254 967	23.9%	266 927	25.1%	813 246	76.4%	251 767	74.0%	6.0%
Emalahleni (Mp)	1 175 294	1 194 293	297 294	25.3%	251 887	21.4%	241 392	20.2%	790 573	66.2%	226 603	82.3%	6.5%
Emfuleni	2 478 209	2 423 963	597 370	24.1%	412 644	16.7%	291 639	12.0%	1 301 654	53.7%	395 177	71.3%	(26.2%)
George	597 119	616 213	88 053	14.7%	193 175	32.4%	173 104	28.1%	454 331	73.7%	130 194	73.8%	33.0%
Gov an Mbeki	565 582	565 582	143 733	25.4%	107 836	19.1%	42 432	7.5%	294 001	52.0%	96 874	55.7%	(56.2%)
Madibeng	561 360	561 360	105 156	18.7%	102 083	18.2%	97 229	17.3%	304 469	54.2%	104 028	56.7%	(6.5%)
Matjhabeng	788 042	788 042	163 151	20.7%	130 825	16.6%	112 730	14.3%	406 706	51.6%	113 377	52.2%	(0.6%)
Mogale City	963 076	898 061	258 283	26.8%	232 148	24.1%	213 401	23.8%	703 832	78.4%	207 428	73.1%	2.9%
Msunduzi	2 064 548	2 064 548	520 607	25.2%	465 166	22.5%	298 781	14.5%	1 284 554	62.2%	449 394	73.4%	(33.5%)
Newcastle	771 359	748 215	201 209	26.1%	190 060	24.6%	177 149	23.7%	568 419	76.0%	160 736	68.0%	10.2%
Polokwane	917 430	917 430	225 876	24.6%	208 861	22.8%	196 771	21.4%	631 507	68.8%	173 594	71.2%	13.4%
Rustenburg	2 137 169	2 326 509	573 956	26.9%	564 715	26.4%	479 060	20.6%	1 617 731	69.5%	392 267	66.9%	22.1%
Sol Plaatje	700 551	675 551	174 577	24.9%	139 830	20.0%	175 203	25.9%	489 609	72.5%	159 858	73.3%	9.6%
Stellenbosch	507 683	497 230	121 787	24.0%	130 086	25.6%	120 281	24.2%	372 154	74.8%	117 229	73.8%	2.6%
Steve Tshwete	589 515	589 515	162 210	27.5%	137 715	23.4%	130 984	22.2%	430 909	73.1%	131 363	74.3%	(0.3%)
Tlokw e-Ventersdorp	-	721 450	218 823	-	160 782	-	110 469	15.3%	490 074	67.9%	-	-	-
uMhlatuze	1 434 071	1 569 348	448 458	31.3%	364 939	25.4%	413 502	26.3%	1 226 900	78.2%	393 161	81.8%	5.2%
<b>Total</b>	<b>19 109 547</b>	<b>19 924 706</b>	<b>4 993 831</b>	<b>26.1%</b>	<b>4 344 459</b>	<b>22.7%</b>	<b>3 939 822</b>	<b>19.8%</b>	<b>13 278 112</b>	<b>66.6%</b>	<b>3 675 812</b>	<b>70.9%</b>	<b>7.2%</b>
<b>Electricity Expenditure</b>													
City Of Matlosana	724 563	783 670	146 244	20.2%	203 721	28.1%	167 251	21.3%	517 215	66.0%	199 315	86.6%	(16.1%)
City of Mbombela	713 873	583 673	122 358	17.1%	60 485	8.5%	222 259	38.1%	405 103	69.4%	-	-	-
Drakenstein	880 995	883 421	182 702	20.7%	198 814	22.6%	173 868	19.7%	555 383	62.9%	164 498	58.7%	5.7%
Emalahleni (Mp)	-	1 279 457	50 851	-	125 834	-	574 096	44.9%	750 781	58.7%	61 939	-	826.9%
Emfuleni	1 832 538	2 330 162	216 055	11.8%	611 028	33.3%	114 492	4.9%	941 575	40.4%	597 620	74.3%	(80.8%)
George	516 099	529 350	110 625	21.4%	123 614	24.0%	108 006	20.4%	342 246	64.7%	100 053	65.0%	7.9%
Gov an Mbeki	604 229	604 229	213 821	35.4%	137 207	22.7%	43 865	7.3%	394 893	65.4%	109 856	62.0%	(60.1%)
Madibeng	455 781	455 781	120 801	26.5%	77 447	17.0%	161 651	35.5%	359 899	79.0%	115 917	67.3%	39.5%
Matjhabeng	538 331	538 331	73 660	13.7%	45 193	8.4%	58 998	11.0%	177 851	33.0%	91 045	35.4%	(35.2%)
Mogale City	835 287	830 369	239 436	28.7%	182 671	21.9%	176 416	21.2%	598 522	72.1%	145 363	67.6%	21.4%
Msunduzi	1 693 598	1 693 598	414 002	24.4%	375 155	22.2%	239 039	14.1%	1 028 196	60.7%	348 950	74.8%	(31.5%)
Newcastle	604 924	561 615	194 700	32.2%	123 308	20.4%	142 698	25.4%	460 706	82.0%	114 151	697.4%	25.0%
Polokwane	778 997	791 275	233 106	29.9%	171 269	22.0%	163 970	20.7%	568 345	71.8%	161 615	69.4%	1.5%
Rustenburg	1 817 334	2 125 763	551 084	30.3%	400 459	22.0%	537 767	25.3%	1 489 309	70.1%	227 278	85.5%	136.6%
Sol Plaatje	622 243	631 643	202 648	32.6%	119 327	19.2%	107 570	17.0%	429 545	68.0%	99 483	68.8%	8.1%
Stellenbosch	484 464	477 790	91 634	18.9%	107 906	22.3%	87 461	18.3%	287 001	60.1%	84 280	58.3%	3.8%
Steve Tshwete	520 629	520 629	118 216	22.7%	117 085	22.5%	105 184	20.2%	340 486	65.4%	103 087	64.7%	2.0%
Tlokw e-Ventersdorp	-	618 529	161 675	-	115 878	-	127 700	20.6%	405 253	65.5%	-	-	-
uMhlatuze	1 210 557	1 330 939	353 684	29.2%	276 314	22.8%	313 770	23.6%	943 769	70.9%	322 762	80.2%	(2.8%)
<b>Total</b>	<b>14 834 441</b>	<b>17 570 223</b>	<b>3 797 302</b>	<b>25.6%</b>	<b>3 572 716</b>	<b>24.1%</b>	<b>3 626 060</b>	<b>20.6%</b>	<b>10 996 078</b>	<b>62.6%</b>	<b>3 047 212</b>	<b>77.4%</b>	<b>19.0%</b>

Secondary cities aggregated revenue and expenditure for Waste-water as at 31 March 2017

	Budget		First Quarter		Second Quarter		Third Quarter 2016/17		Year to date: 31 March		Third Quarter 2015/16		
	Main app	Adjusted Budget	Actual Revenue	1st Q as % of Main app	Actual Revenue	2nd Q as % of Main app	Actual Revenue	3rd Q as % of adjusted budget	Actual Revenue	Total Revenue as % of adjusted budget	Actual Revenue	Total Revenue as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
<b>R thousands</b>													
<b>Waste-water management Revenue</b>													
City Of Matlosana	143 645	143 645	28 628	19.9%	48 161	33.5%	58 554	40.8%	135 342	94.2%	43 514	65.5%	34.6%
City of Mbombela	25 486	23 683	5 040	19.8%	5 648	22.2%	6 631	28.0%	17 319	73.1%	-	-	-
Drakenstein	107 566	108 066	88 464	82.2%	4 646	4.3%	9 409	8.7%	102 519	94.9%	8 590	95.8%	9.5%
Emalahleni (Mp)	148 725	148 175	26 576	17.9%	32 514	21.9%	31 444	21.2%	90 535	61.1%	33 429	76.6%	(5.9%)
Emfuleni	408 937	407 237	90 667	22.2%	103 473	25.3%	72 502	17.8%	266 642	65.5%	210 113	65.7%	(65.5%)
George	109 829	113 838	38 458	35.0%	21 901	19.9%	22 251	19.5%	82 611	72.6%	20 620	82.5%	7.9%
Gov an Mbeki	101 214	101 214	22 892	22.6%	22 308	22.0%	8 630	8.5%	53 830	53.2%	21 358	58.3%	(59.6%)
Madibeng	161 640	161 640	14 174	8.8%	3 210	2.0%	11 159	6.9%	28 543	17.7%	12 737	18.5%	(12.4%)
Majhabeng	128 861	128 861	38 667	30.0%	38 745	30.1%	39 369	30.6%	116 781	90.6%	34 383	85.0%	14.5%
Mogale City	194 016	169 062	55 521	28.6%	45 345	23.4%	57 967	34.3%	158 833	93.9%	44 192	80.7%	31.2%
Msunduzi	171 461	171 461	40 288	23.5%	42 505	24.8%	23 180	13.5%	105 974	61.8%	40 522	78.6%	(42.8%)
Newcastle	186 113	186 113	59 943	32.2%	53 219	28.6%	46 059	24.7%	159 220	85.5%	59 334	74.1%	(22.4%)
Polokwane	60 858	60 858	13 453	22.1%	21 070	34.6%	10 583	17.4%	45 106	74.1%	14 173	74.2%	(25.3%)
Rustenburg	367 940	389 023	70 724	19.2%	92 452	25.1%	87 298	22.4%	250 474	64.4%	40 075	49.7%	117.8%
Sol Plaatje	76 450	76 450	19 075	25.0%	19 084	25.0%	19 121	25.0%	57 280	74.9%	18 215	74.8%	5.0%
Stellenbosch	96 531	102 456	64 207	66.5%	22 585	23.4%	11 741	11.5%	98 533	96.2%	10 603	95.3%	10.7%
Steve Tshwete	75 276	75 276	22 062	29.3%	20 267	26.9%	18 643	24.8%	60 972	81.0%	21 853	80.2%	(14.7%)
Tlokwe-Ventersdorp	-	64 893	16 650	-	16 127	-	15 811	24.4%	48 588	74.9%	-	-	-
uMhlatuze	218 742	215 680	51 388	23.5%	51 682	23.6%	50 970	23.6%	154 041	71.4%	44 896	91.0%	13.5%
<b>Total</b>	<b>2 783 291</b>	<b>2 847 632</b>	<b>766 881</b>	<b>27.6%</b>	<b>664 941</b>	<b>23.9%</b>	<b>601 319</b>	<b>21.1%</b>	<b>2 033 141</b>	<b>71.4%</b>	<b>678 605</b>	<b>70.1%</b>	<b>(11.4%)</b>
<b>Waste-water management Expenditure</b>													
City Of Matlosana	117 875	132 265	11 188	9.5%	42 014	35.6%	18 465	14.0%	71 666	54.2%	23 635	59.1%	(21.9%)
City of Mbombela	34 001	94 922	48 125	141.5%	26 123	76.8%	41 241	43.4%	115 489	121.7%	-	-	-
Drakenstein	137 489	147 204	22 406	16.3%	34 976	25.4%	22 980	15.6%	80 362	54.6%	22 314	53.8%	3.0%
Emalahleni (Mp)	-	164 767	16 802	-	18 703	-	21 525	13.1%	57 029	34.6%	18 048	-	19.3%
Emfuleni	279 213	286 629	24 940	8.9%	27 074	9.7%	19 563	6.8%	71 577	25.0%	19 867	38.7%	(1.5%)
George	94 487	95 904	7 999	8.5%	28 948	30.6%	22 838	23.8%	59 785	62.3%	19 039	65.7%	20.0%
Gov an Mbeki	93 482	93 482	(2 817)	(3.0%)	23 421	25.1%	6 660	7.1%	27 264	29.2%	17 471	44.8%	(61.9%)
Madibeng	28 429	28 429	6 762	23.8%	8 539	30.0%	5 432	19.1%	20 733	72.9%	5 878	65.9%	(7.6%)
Majhabeng	104 848	104 848	18 500	17.6%	20 324	19.4%	16 957	16.2%	55 782	53.2%	12 382	47.4%	36.9%
Mogale City	124 025	113 866	24 338	19.6%	25 195	20.3%	22 865	20.1%	72 398	63.6%	23 599	58.1%	(3.1%)
Msunduzi	236 812	236 812	36 565	15.4%	60 464	25.5%	30 849	13.0%	127 878	54.0%	45 503	62.8%	(32.2%)
Newcastle	21 538	32 049	7 191	33.4%	6 737	31.3%	8 422	26.3%	22 351	69.7%	8 815	45.6%	(4.5%)
Polokwane	102 559	103 660	15 650	15.3%	16 985	16.6%	16 515	15.9%	49 150	47.4%	17 358	44.5%	(4.9%)
Rustenburg	323 031	359 973	18 953	5.9%	43 236	13.4%	83 123	23.1%	145 312	40.4%	33 599	42.7%	147.4%
Sol Plaatje	63 501	70 201	14 739	23.2%	17 931	28.2%	14 232	20.3%	46 902	66.8%	12 397	65.3%	14.8%
Stellenbosch	127 587	122 491	13 295	10.4%	35 722	28.0%	21 091	17.2%	70 108	57.2%	21 061	56.7%	0.1%
Steve Tshwete	79 234	79 234	18 257	23.0%	19 933	25.2%	17 220	21.7%	55 410	69.9%	21 553	67.1%	(20.1%)
Tlokwe-Ventersdorp	-	63 448	12 904	-	14 690	-	10 417	16.4%	38 012	59.9%	-	-	-
uMhlatuze	188 038	199 686	42 733	22.7%	63 110	33.6%	54 372	27.2%	160 216	80.2%	50 465	82.4%	7.7%
<b>Total</b>	<b>2 156 151</b>	<b>2 529 870</b>	<b>358 530</b>	<b>16.6%</b>	<b>534 127</b>	<b>24.8%</b>	<b>454 768</b>	<b>18.0%</b>	<b>1 347 424</b>	<b>53.3%</b>	<b>372 983</b>	<b>57.8%</b>	<b>21.9%</b>

Source: National Treasury Local Government database

Secondary cities aggregated revenue and expenditure for Waste as at 31 March 2017

	Budget		First Quarter		Second Quarter		Third Quarter 2016/17		Year to date: 31 March		Third Quarter 2015/16		
	Main app	Adjusted Budget	Actual Revenue	1st Q as % of Main app	Actual Revenue	2nd Q as % of Main app	Actual Revenue	3rd Q as % of adjusted budget	Actual Revenue	Total Revenue as % of adjusted budget	Actual Revenue	Total Revenue as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
<b>R thousands</b>													
<b>Waste management Revenue</b>													
City Of Matlosana	214 066	214 086	40 440	18.9%	34 318	16.0%	35 633	16.6%	110 391	51.6%	33 567	45.2%	6.2%
City of Mbombela	110 911	94 597	26 155	23.6%	17 748	16.0%	23 306	24.6%	67 210	71.0%	-	-	-
Drakenstein	41 796	41 796	112 326	268.7%	10 944	26.2%	12 927	30.9%	136 196	325.9%	11 022	87.5%	17.3%
Emalahleni (Mp)	102 515	-	-	-	-	-	-	-	-	-	21 081	58.1%	(100.0%)
Emfuleni	223 140	218 573	53 137	23.8%	66 412	29.8%	44 832	20.5%	164 381	75.2%	50 984	72.3%	(12.1%)
George	80 728	85 686	29 259	36.2%	15 765	19.5%	16 087	18.8%	61 111	71.3%	13 652	84.8%	17.8%
Gov an Mbeki	108 387	108 387	26 959	24.9%	26 512	24.5%	10 068	9.3%	63 539	58.6%	24 697	59.9%	(59.2%)
Madibeng	139 945	139 945	8 719	6.2%	8 466	6.0%	10 437	7.5%	27 622	19.7%	8 129	19.4%	28.4%
Majhabeng	72 517	72 517	23 983	33.1%	24 021	33.1%	24 238	33.4%	72 243	99.6%	21 092	92.5%	14.9%
Mogale City	186 847	168 273	92 037	49.3%	51 785	27.7%	8 789	5.2%	152 612	90.7%	44 036	84.4%	(80.0%)
Msunduzi	111 002	111 002	5 872	5.3%	5 996	5.4%	3 641	3.3%	15 509	14.0%	26 931	81.3%	(86.5%)
Newcastle	113 515	113 515	33 104	29.2%	30 615	27.0%	28 194	24.8%	91 913	81.0%	40 139	74.4%	(29.8%)
Polokwane	71 518	71 518	18 085	25.3%	24 819	34.7%	13 516	18.9%	56 420	78.9%	16 298	75.0%	(17.1%)
Rustenburg	186 906	186 614	43 741	23.4%	33 446	17.9%	45 929	24.6%	123 116	66.0%	25 974	62.1%	76.8%
Sol Plaatje	56 803	56 803	14 119	24.9%	14 142	24.9%	14 083	24.8%	42 344	74.5%	13 493	75.1%	4.4%
Stellenbosch	64 710	64 710	43 987	68.0%	19 156	29.6%	1 046	1.6%	64 188	99.2%	1 132	95.1%	(7.6%)
Steve Tshwete	85 623	85 623	25 846	30.2%	23 894	27.9%	21 941	25.6%	71 681	83.7%	27 524	81.1%	(20.3%)
Tlokwe-Ventersdorp	-	63 303	14 620	-	14 583	-	14 206	22.4%	43 410	68.6%	-	-	-
uMhlathuze	124 080	124 153	31 625	25.5%	31 590	25.5%	31 700	25.5%	94 915	76.4%	28 927	44.1%	9.6%
<b>Total</b>	<b>2 095 007</b>	<b>2 021 100</b>	<b>644 016</b>	<b>30.7%</b>	<b>454 211</b>	<b>21.7%</b>	<b>360 574</b>	<b>17.8%</b>	<b>1 458 802</b>	<b>72.2%</b>	<b>408 678</b>	<b>66.2%</b>	<b>(11.8%)</b>
<b>Waste management Expenditure</b>													
City Of Matlosana	121 909	99 423	14 622	12.0%	14 637	12.0%	13 913	14.0%	43 172	43.4%	35 037	53.4%	(60.3%)
City of Mbombela	183 682	180 845	13 587	7.4%	46 781	25.5%	51 847	28.7%	112 214	62.1%	-	-	-
Drakenstein	115 593	120 308	19 543	16.9%	25 691	22.2%	31 992	26.6%	77 226	64.2%	23 241	63.0%	37.7%
Emalahleni (Mp)	-	-	-	-	-	-	-	-	-	-	15 915	-	(100.0%)
Emfuleni	175 625	231 992	21 464	12.2%	23 131	13.2%	16 305	7.0%	60 901	26.3%	25 125	42.9%	(35.1%)
George	59 160	61 606	12 412	21.0%	19 128	32.3%	17 516	28.4%	49 057	79.6%	14 812	63.9%	18.3%
Gov an Mbeki	80 424	80 424	(8 415)	(10.5%)	19 857	24.7%	5 869	7.3%	17 311	21.5%	15 221	54.0%	(61.4%)
Madibeng	63 887	63 887	16 275	25.5%	17 205	26.9%	14 493	22.7%	47 973	75.1%	18 001	73.8%	(19.5%)
Majhabeng	86 201	86 200	22 944	26.6%	23 306	27.0%	26 257	30.5%	72 508	84.1%	18 547	59.3%	41.6%
Mogale City	151 388	107 193	27 879	18.4%	29 177	19.3%	31 093	29.0%	88 148	82.2%	36 012	66.6%	(13.7%)
Msunduzi	122 061	122 061	10 816	8.9%	15 044	12.3%	8 721	7.1%	34 581	28.3%	26 107	75.6%	(66.6%)
Newcastle	68 853	98 946	25 197	36.6%	21 635	31.4%	26 828	27.1%	73 660	74.4%	24 125	69.8%	11.2%
Polokwane	69 258	68 692	16 325	23.6%	15 157	21.9%	15 842	23.1%	47 325	68.9%	14 536	66.6%	9.0%
Rustenburg	131 644	160 094	23 097	17.5%	28 067	21.3%	29 221	18.3%	80 386	50.2%	22 711	55.6%	28.7%
Sol Plaatje	53 403	53 403	13 132	24.6%	11 696	21.9%	12 317	23.1%	37 145	69.6%	11 651	63.8%	5.7%
Stellenbosch	76 697	76 934	9 261	12.1%	13 582	17.7%	11 483	14.9%	34 326	44.6%	11 935	42.0%	(3.8%)
Steve Tshwete	79 817	79 817	16 945	21.2%	18 269	22.9%	17 777	22.3%	52 990	66.4%	21 912	69.3%	(18.9%)
Tlokwe-Ventersdorp	-	55 316	9 205	-	12 448	-	11 303	20.4%	32 956	59.6%	-	-	-
uMhlathuze	110 120	110 630	27 936	25.4%	28 581	26.0%	28 379	25.7%	84 896	76.7%	20 446	57.3%	38.8%
<b>Total</b>	<b>1 749 721</b>	<b>1 857 768</b>	<b>292 225</b>	<b>16.7%</b>	<b>383 394</b>	<b>21.9%</b>	<b>371 155</b>	<b>20.0%</b>	<b>1 046 775</b>	<b>56.3%</b>	<b>355 334</b>	<b>63.0%</b>	<b>4.5%</b>

Source: National Treasury Local Government database

## 9. Aggregated municipal debtors age analysis

### Debtors Age Analysis as at 3rd Quarter Ended 31 March 2017

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts		Impairment -Bad	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Written Off to Amount	%	Debts to Council Amount	%
<b>Debtors Age Analysis By Income</b>														
Trade and Other Receivables from Exchange Transactions - Water	3 036 536	8.1%	1 571 729	4.2%	1 349 354	3.6%	31 513 338	84.1%	37 470 957	29.2%	358 556	1.0%	2 702 812	7.2%
Trade and Other Receivables from Exchange Transactions - Electricity	5 500 179	31.1%	1 215 662	6.9%	733 754	4.2%	10 226 608	57.9%	17 676 202	13.8%	303 924	1.7%	830 943	4.7%
Receivables from Non-exchange Transactions - Property Rates	3 503 732	13.0%	1 007 370	3.7%	745 175	2.8%	21 659 996	80.5%	26 916 272	21.0%	209 141	0.8%	2 489 081	9.3%
Receivables from Exchange Transactions - Waste Water Management	1 119 973	8.4%	561 451	4.2%	466 580	3.5%	11 252 036	84.0%	13 400 040	10.5%	124 189	0.9%	785 063	5.9%
Receivables from Exchange Transactions - Waste Management	742 348	7.5%	340 739	3.4%	309 940	3.1%	8 531 493	86.0%	9 924 520	7.7%	112 569	1.1%	697 490	7.0%
Receivables from Exchange Transactions - Property Rental Debtors	83 521	4.0%	43 665	2.1%	33 726	1.6%	1 945 620	92.4%	2 106 533	1.6%	1 148	0.1%	115 024	5.5%
Interest on Arrear Debtor Accounts	441 670	3.3%	314 425	2.4%	399 168	3.0%	12 080 688	91.3%	13 235 952	10.3%	177 826	1.3%	273 004	2.1%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	(77)	(1.6%)	146	3.0%	34	0.7%	4 754	97.9%	4 857	-	4 172	85.9%	-	-
Other	149 738	2.0%	273 768	3.6%	124 169	1.6%	7 003 218	92.8%	7 550 894	5.9%	301 369	4.0%	518 438	6.9%
<b>Total</b>	<b>14 577 620</b>	<b>11.4%</b>	<b>5 328 956</b>	<b>4.2%</b>	<b>4 161 900</b>	<b>3.2%</b>	<b>104 217 751</b>	<b>81.2%</b>	<b>128 286 227</b>	<b>100.0%</b>	<b>1 592 894</b>	<b>1.2%</b>	<b>8 411 855</b>	<b>6.6%</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	682 528	10.4%	353 498	5.4%	288 602	4.4%	5 268 812	79.9%	6 593 440	5.1%	14 015	0.2%	520 317	7.9%
Commercial	6 993 497	25.3%	1 500 291	5.4%	1 133 128	4.1%	18 057 820	65.2%	27 684 735	21.6%	95 243	0.3%	869 130	3.1%
Households	6 553 411	7.6%	3 230 030	3.8%	2 522 922	2.9%	73 735 034	85.7%	86 041 396	67.1%	713 057	0.8%	6 677 633	7.8%
Other	348 184	4.4%	245 138	3.1%	217 248	2.7%	7 156 085	89.8%	7 966 655	6.2%	770 578	9.7%	344 775	4.3%
<b>Total</b>	<b>14 577 620</b>	<b>11.4%</b>	<b>5 328 956</b>	<b>4.2%</b>	<b>4 161 900</b>	<b>3.2%</b>	<b>104 217 751</b>	<b>81.2%</b>	<b>128 286 227</b>	<b>100.0%</b>	<b>1 592 894</b>	<b>1.2%</b>	<b>8 411 855</b>	<b>6.6%</b>
<b>Per Province</b>														
Eastern Cape	1 487 672	14.3%	525 228	5.1%	313 485	3.0%	8 051 425	77.6%	10 377 810	8.1%	558 584	5.4%	2 043 567	19.7%
Free State	814 107	6.1%	527 720	4.0%	925 044	6.9%	11 057 268	83.0%	13 324 139	10.4%	98 618	0.7%	3 040 102	22.8%
Gauteng	6 083 687	12.2%	1 779 384	3.6%	1 321 196	2.6%	40 823 167	81.6%	50 007 434	39.0%	684 141	1.4%	1 024 554	2.1%
Kwazulu-Natal	1 890 326	11.9%	875 330	5.5%	510 780	3.2%	12 676 761	79.5%	15 953 197	12.4%	194 388	1.2%	1 170 543	7.3%
Limpopo	134 659	3.2%	186 430	4.5%	111 996	2.7%	3 737 585	89.6%	4 170 671	3.3%	-	-	220 848	5.3%
Mpumalanga	448 310	5.2%	286 744	3.3%	249 127	2.9%	7 689 026	88.7%	8 673 207	6.8%	-	-	-	-
North West	745 428	6.5%	479 107	4.1%	296 971	2.6%	10 040 375	86.8%	11 561 882	9.0%	50	-	-	-
Northern Cape	223 694	6.2%	127 346	3.5%	96 868	2.7%	3 145 494	87.5%	3 593 402	2.8%	-	-	642 011	17.9%
Western Cape	2 749 736	25.9%	541 666	5.1%	336 432	3.2%	6 996 651	65.9%	10 624 484	8.3%	57 113	0.5%	270 229	2.5%
<b>Total</b>	<b>14 577 620</b>	<b>11.4%</b>	<b>5 328 956</b>	<b>4.2%</b>	<b>4 161 900</b>	<b>3.2%</b>	<b>104 217 751</b>	<b>81.2%</b>	<b>128 286 227</b>	<b>100.0%</b>	<b>1 592 894</b>	<b>1.2%</b>	<b>8 411 855</b>	<b>6.6%</b>

Source: National Treasury Local Government database

### Debtors Age Analysis by Customer Group as at 3rd Quarter Ended 31 March 2017

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts		Impairment -Bad	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	682 528	10.4%	353 498	5.4%	288 602	4.4%	5 268 812	79.9%	6 593 440	5.1%	14 015	0.2%	520 317	7.9%
Commercial	6 993 497	25.3%	1 500 291	5.4%	1 133 128	4.1%	18 057 820	65.2%	27 684 735	21.6%	95 243	0.3%	869 130	3.1%
Households	6 553 411	7.6%	3 230 030	3.8%	2 522 922	2.9%	73 735 034	85.7%	86 041 396	67.1%	713 057	0.8%	6 677 633	7.8%
Other	348 184	4.4%	245 138	3.1%	217 248	2.7%	7 156 085	89.8%	7 966 655	6.2%	770 578	9.7%	344 775	4.3%
<b>Total</b>	<b>14 577 620</b>	<b>11.4%</b>	<b>5 328 956</b>	<b>4.2%</b>	<b>4 161 900</b>	<b>3.2%</b>	<b>104 217 751</b>	<b>81.2%</b>	<b>128 286 227</b>	<b>100.0%</b>	<b>1 592 894</b>	<b>1.2%</b>	<b>8 411 855</b>	<b>6.6%</b>

Source: National Treasury Local Government database

## 10. Debtors' age analysis for the metros

### Metros Debtors Age Analysis as at 3rd Quarter Ended 31 March 2017

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to		Impairment -Bad Debts to Council	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>3rd Quarter Ended 31 March 2017</b>														
Buffalo City	270 618	13.6%	92 702	4.6%	69 277	3.5%	1 564 456	78.3%	1 997 053	3.0%	-	-	-	-
Cape Town	2 000 607	24.6%	432 574	5.3%	264 544	3.3%	5 433 719	66.8%	8 131 443	12.4%	-	-	-	-
Ekurhuleni Metro	1 714 160	13.2%	485 737	3.8%	341 337	2.6%	10 426 142	80.4%	12 967 376	19.7%	-	-	-	-
eThekwini	964 944	12.2%	439 061	5.6%	288 879	3.7%	6 197 752	78.6%	7 890 635	12.0%	176 054	2.2%	525 973	6.7%
City Of Johannesburg	2 011 377	10.9%	800 628	4.3%	460 186	2.5%	15 235 241	82.3%	18 507 433	28.2%	-	-	-	-
Mangaung	322 655	7.6%	260 169	6.2%	168 257	4.0%	3 481 003	82.3%	4 232 085	6.4%	-	-	2 544 898	60.1%
Nelson Mandela Bay	949 395	27.8%	296 456	8.7%	127 065	3.7%	2 042 204	59.8%	3 415 121	5.2%	553 377	16.2%	2 041 014	59.8%
City Of Tshwane	1 548 698	18.1%	176 745	2.1%	273 282	3.2%	6 561 091	76.7%	8 559 816	13.0%	684 141	8.0%	-	-
<b>Total</b>	<b>9 782 454</b>	<b>14.9%</b>	<b>2 984 073</b>	<b>4.5%</b>	<b>1 992 827</b>	<b>3.0%</b>	<b>50 941 609</b>	<b>77.5%</b>	<b>65 700 962</b>	<b>100.0%</b>	<b>1 413 572</b>	<b>2.2%</b>	<b>5 111 884</b>	<b>7.8%</b>
<b>3rd Quarter Ended 31 March 2016</b>														
Buffalo City	245 146	15.8%	74 763	4.8%	53 026	3.4%	1 183 029	76.0%	1 555 964	2.9%	-	-	-	-
Cape Town	1 878 395	25.5%	368 759	5.0%	149 526	2.0%	4 970 782	67.5%	7 367 462	13.6%	-	-	-	-
Ekurhuleni Metro	1 648 629	14.3%	553 813	4.8%	404 808	3.5%	8 964 865	77.5%	11 572 115	21.3%	2 526 123	21.8%	-	-
eThekwini	876 720	12.9%	376 889	5.6%	241 300	3.6%	5 301 521	78.0%	6 796 431	12.5%	(11 982)	(0.2%)	3 118 388	45.9%
City Of Johannesburg	2 250 521	16.9%	743 181	5.6%	608 932	4.6%	9 697 302	72.9%	13 299 937	24.5%	-	-	-	-
Mangaung	341 702	9.9%	159 632	4.6%	178 299	5.2%	2 785 745	80.4%	3 465 377	6.4%	196 397	5.7%	2 148 797	62.0%
Nelson Mandela Bay	774 408	24.3%	172 365	5.4%	173 527	5.5%	2 066 555	64.9%	3 186 855	5.9%	197 048	6.2%	1 798 373	56.4%
City Of Tshwane	1 261 895	17.7%	124 181	1.7%	201 543	2.8%	5 536 771	77.7%	7 124 389	13.1%	452 017	6.3%	-	-
<b>Total</b>	<b>9 277 414</b>	<b>17.1%</b>	<b>2 573 585</b>	<b>4.7%</b>	<b>2 010 960</b>	<b>3.7%</b>	<b>40 506 570</b>	<b>74.5%</b>	<b>54 368 530</b>	<b>100.0%</b>	<b>3 359 603</b>	<b>6.2%</b>	<b>7 065 558</b>	<b>13.0%</b>
<b>and 31 March 2017</b>														
Buffalo City	25 473		17 939		16 251		381 427		441 089					
Cape Town	122 211		63 815		115 018		462 937		763 982					
Ekurhuleni Metro	65 531		(68 076)		(63 471)		1 461 277		1 395 261					
eThekwini	88 224		62 172		47 578		896 230		1 094 204					
City Of Johannesburg	(239 144)		57 447		(148 746)		5 537 939		5 207 496					
Mangaung	(19 046)		100 537		(10 042)		695 259		766 708					
Nelson Mandela Bay	174 987		124 091		(46 461)		(24 351)		228 265					
City Of Tshwane	286 804		52 564		71 739		1 024 320		1 435 427					
<b>Total</b>	<b>505 040</b>		<b>410 487</b>		<b>(18 134)</b>		<b>10 435 039</b>		<b>11 332 432</b>					
<b>March 2017</b>														
Buffalo City		10.4%		24.0%		30.6%		32.2%		28.3%				
Cape Town		6.5%		17.3%		76.9%		9.3%		10.4%				
Ekurhuleni Metro		4.0%		(12.3%)		(15.7%)		16.3%		12.1%				
eThekwini		10.1%		16.5%		19.7%		16.9%		16.1%				
City Of Johannesburg		(10.6%)		7.7%		(24.4%)		57.1%		39.2%				
Mangaung		(5.6%)		63.0%		(5.6%)		25.0%		22.1%				
Nelson Mandela Bay		22.6%		72.0%		(26.8%)		(1.2%)		7.2%				
City Of Tshwane		22.7%		42.3%		35.6%		18.5%		20.1%				
<b>Total</b>		<b>5.4%</b>		<b>16.0%</b>		<b>(0.9%)</b>		<b>25.8%</b>		<b>20.8%</b>				

Source: National Treasury Local Government database

### Metros Debtors Age Analysis By Customer Group as at 3rd Quarter Ended 31 March 2017

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to		Impairment -Bad Debts to Council	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Organs of State	348 068	18.1%	143 917	7.5%	97 713	5.1%	1 336 333	69.4%	1 926 031	2.9%	12 281	0.6%	52 739	2.7%
Commercial	5 270 060	28.0%	903 369	4.8%	747 890	4.0%	11 876 209	63.2%	18 797 527	28.6%	93 191	0.5%	295 428	1.6%
Households	4 237 789	9.8%	1 918 763	4.4%	1 111 259	2.6%	36 104 092	83.2%	43 371 904	66.0%	661 641	1.5%	4 728 283	10.9%
Other	(73 463)	(4.6%)	18 024	1.1%	35 965	2.2%	1 624 975	101.2%	1 605 500	2.4%	646 459	40.3%	35 435	2.2%
<b>Total</b>	<b>9 782 454</b>	<b>14.9%</b>	<b>2 984 073</b>	<b>4.5%</b>	<b>1 992 827</b>	<b>3.0%</b>	<b>50 941 609</b>	<b>77.5%</b>	<b>65 700 962</b>	<b>100.0%</b>	<b>1 413 572</b>	<b>2.2%</b>	<b>5 111 884</b>	<b>7.8%</b>

Source: National Treasury Local Government database

## 11. Debtors' age analysis for secondary cities

### Secondary cities Debtors Age Analysis as at 3rd Quarter Ended 31 March 2017

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts		Impairment -Bad Debts	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Written Off to Debtors Amount	%	to Council Policy Amount	%
City Of Matlosana	155 586	7.0%	80 038	3.6%	65 393	2.9%	1 925 701	86.5%	2 226 717	8.4%	-	-	-	-
City of Mbombela	94 872	19.9%	1 007	0.2%	31 349	6.6%	349 370	73.3%	476 597	1.8%	-	-	-	-
Drakenstein	109 006	39.2%	19 092	6.9%	11 072	4.0%	139 024	50.0%	278 195	1.1%	-	-	-	-
Emalaheni (Mp)	60 057	2.5%	86 441	3.6%	64 607	2.7%	2 161 789	91.1%	2 372 893	9.0%	-	-	-	-
Emfuleni	251 153	4.1%	152 519	2.5%	138 532	2.3%	5 551 472	91.1%	6 093 676	23.1%	-	-	-	-
George	71 800	34.5%	8 650	4.2%	6 566	3.2%	121 094	58.2%	208 110	0.8%	14 404	6.9%	-	-
Govan Mbeki	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Madibeng	98 343	6.8%	57 827	4.0%	48 083	3.3%	1 252 870	86.0%	1 457 123	5.5%	-	-	-	-
Majhabeng	140 911	5.8%	70 870	2.9%	71 506	2.9%	2 150 907	88.4%	2 434 195	9.2%	-	-	-	-
Mogale City	355 917	31.6%	22 314	2.0%	22 973	2.0%	726 862	64.4%	1 128 066	4.3%	-	-	-	-
Msunduzi	292 345	15.7%	143 380	7.7%	71 211	3.8%	1 354 893	72.8%	1 861 829	7.0%	-	-	598 976	32.2%
Newcastle	(32 339)	(3.4%)	79 469	8.3%	24 783	2.6%	889 794	92.5%	961 707	3.6%	10 531	1.1%	-	-
Polokwane	(9 441)	(1.2%)	33 030	4.3%	27 602	3.6%	710 994	93.3%	762 184	2.9%	-	-	-	-
Rustenburg	288 435	8.7%	186 723	5.7%	86 794	2.6%	2 743 788	83.0%	3 305 740	12.5%	-	-	-	-
Sol Plaatje	109 522	5.8%	57 361	3.1%	48 694	2.6%	1 661 408	88.5%	1 876 985	7.1%	-	-	561 605	29.9%
Stellenbosch	50 078	30.0%	4 408	2.6%	3 602	2.2%	108 841	65.2%	166 929	0.6%	-	-	-	-
Steve Tshwete	48 704	46.4%	7 115	6.8%	3 673	3.5%	45 518	43.4%	105 009	0.4%	-	-	-	-
Tlokwe-Ventersdorp	51 848	19.8%	11 109	4.2%	8 552	3.3%	190 708	72.7%	262 216	1.0%	-	-	-	-
uMhlathuze	297 450	65.2%	10 230	2.2%	5 828	1.3%	142 537	31.3%	456 044	1.7%	-	-	-	-
<b>Total</b>	<b>2 434 245</b>	<b>9.2%</b>	<b>1 031 582</b>	<b>3.9%</b>	<b>740 818</b>	<b>2.8%</b>	<b>22 227 569</b>	<b>84.1%</b>	<b>26 434 214</b>	<b>100.0%</b>	<b>24 935</b>	<b>0.1%</b>	<b>1 160 581</b>	<b>4.4%</b>

Source: National Treasury Local Government database

### Secondary cities Debtors Age Analysis By Customer Group as at 3rd Quarter Ended 31 March 2017

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts		Impairment -Bad Debts	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Organs of State	95 637	6.7%	66 045	4.6%	46 454	3.3%	1 222 050	85.5%	1 430 186	5.4%	-	-	224 172	15.7%
Commercial	1 058 781	28.5%	331 526	8.9%	141 443	3.8%	2 183 775	58.8%	3 715 525	14.1%	37	-	136 712	3.7%
Households	1 149 156	5.7%	600 790	3.0%	521 143	2.6%	17 793 176	88.7%	20 064 265	75.9%	14 218	0.1%	718 264	3.6%
Other	130 670	10.7%	33 221	2.7%	31 779	2.6%	1 028 568	84.0%	1 224 238	4.6%	10 680	0.9%	81 434	6.7%
<b>Total</b>	<b>2 434 245</b>	<b>9.2%</b>	<b>1 031 582</b>	<b>3.9%</b>	<b>740 818</b>	<b>2.8%</b>	<b>22 227 569</b>	<b>84.1%</b>	<b>26 434 214</b>	<b>100.0%</b>	<b>24 935</b>	<b>0.1%</b>	<b>1 160 581</b>	<b>4.4%</b>

Source: National Treasury Local Government database

## 12. Collection rates

### National collection rate as at 3rd Quarter Ended 31 March 2017

R thousands	Main	Adjusted	First Quarter	Second Quarter	Third Quarter	Year to date:
	appr	Budget	2016/17 Actual	2016/17 Actual	2016/17 Actual	31 March 2017
						Actual
Collection Rate	91.5%	92.4%	75.5%	113.2%	95.2%	91.9%
Property rates	92.9%	92.3%	81.6%	95.7%	99.0%	91.4%
Service charges - Total	91.7%	93.1%	74.1%	122.7%	95.7%	93.3%
Service charges - electricity revenue	94.1%	95.5%	88.5%	103.1%	100.7%	96.9%
Service charges - water revenue	86.4%	87.1%	48.5%	1851.8%	86.2%	91.5%
Service charges - sanitation revenue	88.2%	88.7%	51.3%	71.9%	66.3%	62.1%
Service charges - refuse revenue	87.4%	87.5%	77.0%	90.8%	86.3%	84.3%
Service charges - other	103.8%	136.1%	215.2%	117.6%	277.9%	198.1%
Interest earned - outstanding debtors	63.1%	62.8%	57.7%	55.2%	44.8%	52.4%

Source: National Treasury Local Government database

**Metros collection rate as at 3rd Quarter Ended 31 March 2017**

	Main appr	Adjusted Budget	First Quarter 2016/17 Actual	Second Quarter 2016/17 Actual	Third Quarter 2016/17 Actual	Year to date: 31 March 2017 Actual
<b>R thousands</b>						
Collection Rate	93.6%	95.7%	91.7%	101.1%	99.2%	97.1%
Property rates	95.3%	95.2%	95.9%	95.4%	98.0%	96.4%
Service charges - Total	93.4%	96.4%	90.8%	103.8%	100.5%	97.9%
Service charges - electricity revenue	95.7%	97.9%	90.0%	107.4%	102.0%	99.0%
Service charges - water revenue	88.5%	92.6%	107.1%	104.3%	101.8%	104.4%
Service charges - sanitation revenue	89.4%	91.3%	48.0%	71.2%	62.2%	59.5%
Service charges - refuse revenue	87.8%	88.7%	92.1%	97.9%	91.9%	93.8%
Service charges - other	106.1%	151.5%	216.8%	141.5%	312.7%	222.0%
Interest earned - outstanding debtors	66.7%	62.1%	73.4%	62.9%	55.5%	63.8%

*Source: National Treasury Local Government database*

Secondary cities collection rate as at 3rd Quarter Ended 31 March 2017

	Main appr	Adjusted Budget	First Quarter 2016/17 Actual	Second Quarter 2016/17 Actual	Third Quarter 2016/17 Actual	Year to date: 31 March 2017 Actual
R thousands						
Collection Rate	88.4%	85.6%	72.9%	91.5%	97.0%	85.9%
Property rates	89.1%	86.8%	66.2%	106.8%	107.6%	89.0%
Service charges - Total	89.1%	85.3%	75.3%	89.4%	96.2%	86.1%
Service charges - electricity revenue	90.1%	87.7%	80.8%	95.0%	100.6%	91.3%
Service charges - water revenue	88.1%	79.8%	60.7%	71.6%	82.4%	71.0%
Service charges - sanitation revenue	84.5%	79.4%	59.0%	73.3%	74.6%	68.0%
Service charges - refuse revenue	86.1%	85.0%	61.6%	86.7%	84.0%	75.3%
Service charges - other	116.4%	74.3%	352.0%	344.7%	435.2%	376.0%
Interest earned - outstanding debtors	60.7%	85.2%	62.3%	61.6%	59.4%	61.1%

Source: National Treasury Local Government database

### 13. Aggregated municipal creditors age analysis

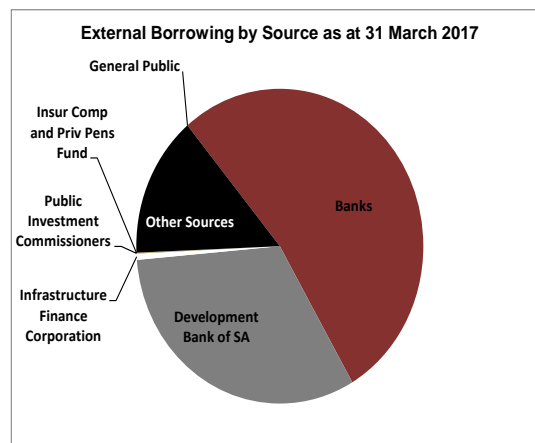
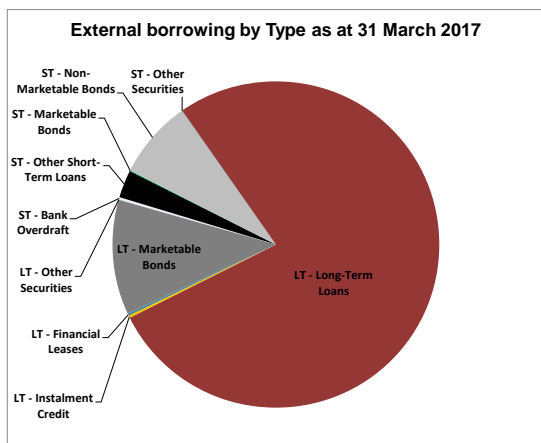
Creditors Age Analysis as at 3rd Quarter Ended 31 March 2017

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Bulk Electricity	4 424 307	34.4%	442 173	3.4%	499 306	3.9%	7 515 374	58.3%	12 881 159	37.9%
Bulk Water	1 339 647	22.2%	308 716	5.1%	152 787	2.5%	4 230 052	70.1%	6 031 203	17.7%
PAYE deductions	346 663	97.2%	(11 117)	(3.1%)	(2 982)	(0.8%)	24 187	6.8%	356 751	1.1%
VAT (output less input)	89 393	63.7%	-	-	-	-	50 950	36.3%	140 343	0.4%
Pensions / Retirement	357 901	83.7%	5 246	1.2%	3 798	0.9%	60 773	14.2%	427 718	1.3%
Loan repayments	475 730	36.1%	11 667	0.9%	272 919	20.7%	556 607	42.3%	1 316 923	3.9%
Trade Creditors	5 413 807	63.5%	486 751	5.7%	800 661	9.4%	1 819 421	21.4%	8 520 641	25.1%
Auditor-General	9 600	4.0%	10 855	4.5%	24 504	10.2%	195 226	81.3%	240 186	0.7%
Other	3 127 078	76.7%	84 784	2.1%	42 232	1.0%	822 286	20.2%	4 076 380	12.0%
<b>Total</b>	<b>15 584 126</b>	<b>45.9%</b>	<b>1 339 075</b>	<b>3.9%</b>	<b>1 793 226</b>	<b>5.3%</b>	<b>15 274 875</b>	<b>44.9%</b>	<b>33 991 302</b>	<b>100.0%</b>
<b>Per Province</b>										
Eastern Cape	628 381	52.3%	72 070	6.0%	32 137	2.7%	468 070	39.0%	1 200 658	3.5%
Free State	607 222	7.7%	266 791	3.4%	247 319	3.1%	6 807 502	85.9%	7 928 834	23.3%
Gauteng	10 134 259	90.1%	269 080	2.4%	706 739	6.3%	134 356	1.2%	11 244 434	33.1%
Kwazulu-Natal	2 209 988	65.5%	95 020	2.8%	296 733	8.8%	770 206	22.8%	3 371 947	9.9%
Limpopo	300 052	16.0%	103 170	5.5%	85 688	4.6%	1 388 546	74.0%	1 877 455	5.5%
Mpumalanga	491 634	11.4%	340 182	7.9%	297 039	6.9%	3 177 725	73.8%	4 306 580	12.7%
North West	329 066	12.9%	158 329	6.2%	89 507	3.5%	1 974 668	77.4%	2 551 570	7.5%
Northern Cape	161 068	22.8%	29 408	4.2%	35 577	5.0%	480 859	68.0%	706 912	2.1%
Western Cape	722 456	90.0%	5 025	0.6%	2 488	0.3%	72 944	9.1%	802 913	2.4%
<b>Total</b>	<b>15 584 126</b>	<b>45.9%</b>	<b>1 339 075</b>	<b>3.9%</b>	<b>1 793 226</b>	<b>5.3%</b>	<b>15 274 875</b>	<b>44.9%</b>	<b>33 991 302</b>	<b>100.0%</b>

Source: National Treasury Local Government database

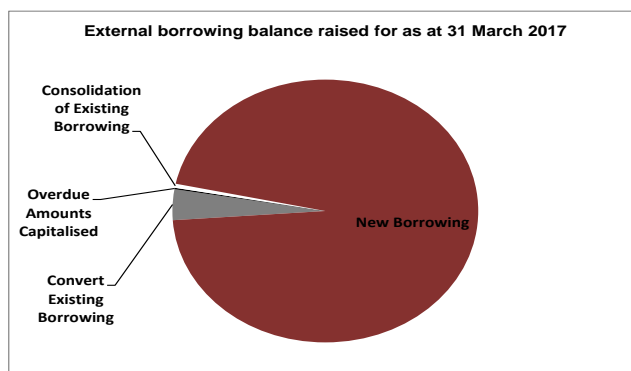
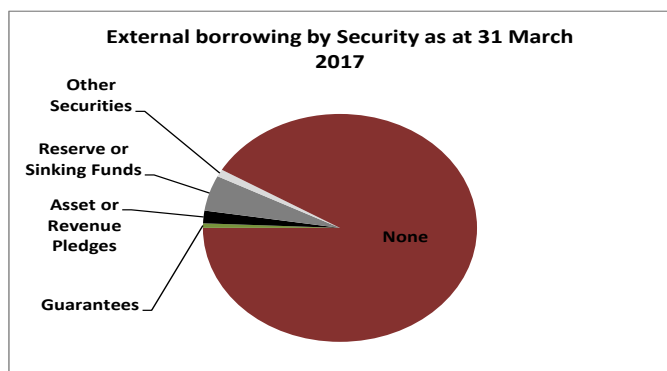


## 14. Borrowing instruments



Type	Balance (R'000)
ST - Bank Overdraft	135 535
ST - Other Short-Term Loans	1 520 220
ST - Marketable Bonds	46 481
ST - Non-Marketable Bonds	4 320 000
ST - Other Securities	19 942
LT - Long-Term Loans	43 031 772
LT - Instalment Credit	134 800
LT - Financial Leases	104 999
LT - Marketable Bonds	6 340 000
LT - Non-Marketable Bonds	
LT - Other Securities	20 620
<b>Total</b>	<b>55 674 368</b>

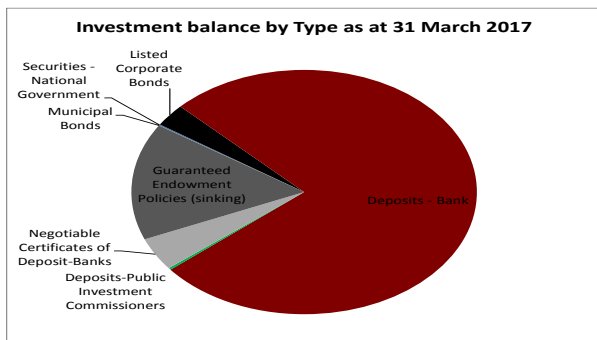
Source	Balance (R'000)
General Public	784
Banks	29 342 820
Development Bank of SA	17 827 117
Infrastructure Finance Corporation	352 387
Public Investment Commissioners	17 253
Insur Comp and Priv Pens Fund	31 249
Municipal Pension Funds	
Other Public Pension Funds	
Unit Trusts	
Internal Funds	
Other Sources	8 102 758
<b>Total</b>	<b>55 674 368</b>



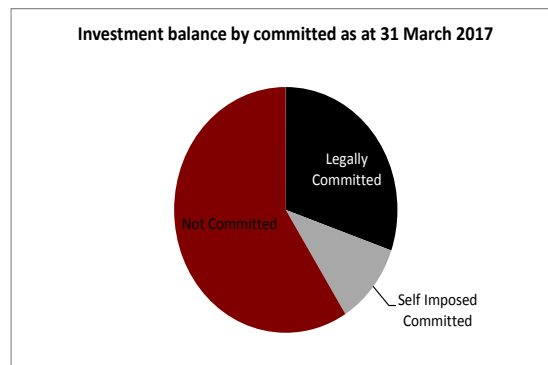
Security	Balance (R'000)
Guarantees	357 222
Asset or Revenue Pledges	997 190
Bond Insurance	
Reserve or Sinking Funds	2 801 990
Other Securities	580 246
None	50 937 721
<b>Total</b>	<b>55 674 368</b>

Raised For	Balance (R'000)
Convert Existing Borrowing	2 096 958
Overdue Amounts Capitalised	97 112
Consolidation of Existing Borrowing	274 971
New Borrowing	53 205 327
Bridging Finance	
<b>Total</b>	<b>55 674 368</b>

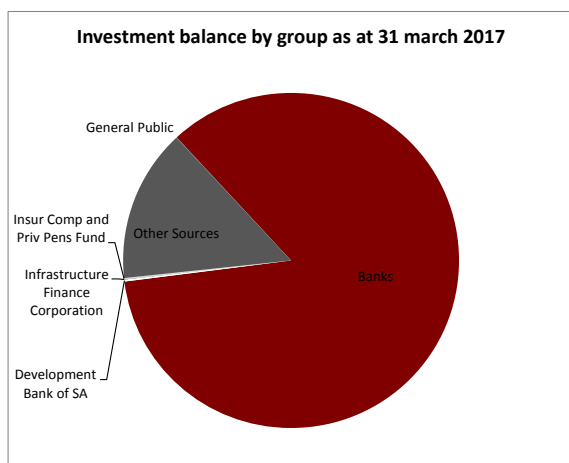
## 15. Investment instruments



Type	Balance (R'000)
Securities - National Government	47 456
Listed Corporate Bonds	1 011 998
Deposits - Bank	25 668 915
Deposits-Public Investment Commissioners	88 214
Deposits-Corporation for Public Deposits	
Bankers Acceptance Certificates	
Negotiable Certificates of Deposit-Banks	1 463 538
Guaranteed Endowment Policies (sinking)	5 176 646
Repurchase Agreements - Banks	
Municipal Bonds	711
<b>Total</b>	<b>33 457 477</b>



Committed	Balance (R'000)
Legally Committed	10 156 723
Self Imposed Committed	3 578 774
Not Committed	19 721 979
<b>Total</b>	<b>33 457 477</b>



Group	Balance (R'000)
General Public	18 652
Banks	28 396 254
Development Bank of SA	67 186
Infrastructure Finance Corporation	7 359
Public Investment Commissioners	
Insur Comp and Priv Pens Fund	40 409
Municipal Pension Funds	
Other Public Pension Funds	
Unit Trusts	
Internal Funds	
Other Sources	4 927 617
<b>TOTAL</b>	<b>33 457 477</b>

## 16. Conditional grants transfers, payments and expenditure as at 31 March 2017

3rd Quarter Ended 31 March 2017

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

CONSOLIDATION FOR ALL MUNICIPALITIES

	Division of revenue Act No. 5 of 2012	Adjustment (Mid year)	Other Adjustments	Total Available 2016/17	Year to date		First Quarter		Second Quarter		Third Quarter		YTD Expenditure		% Changes from
					Approved payment schedule	Transferred to municipalities for direct grants	Actual expenditure National Department by 30 September 2016	Actual expenditure by municipalities by 30 September 2016	Actual expenditure National Department by 31 December 2016	Actual expenditure by municipalities by 31 December 2016	Actual expenditure National Department by 31 March 2017	Actual expenditure by municipalities by 31 March 2017	Actual expenditure National Department	Actual expenditure by municipalities	
R thousands															
Direct Transfers	30,010,142	50,005	-	30,060,147	29,781,703	29,776,038	4,348,846	4,806,333	5,945,082	7,046,401	5,617,494	5,453,597	15,911,422	17,306,331	(5.5%)
Infrastructure	28,233,356	46,910	-	28,280,266	28,004,917	27,999,252	4,080,514	4,509,819	5,595,550	6,629,214	5,290,329	5,067,341	14,966,393	16,206,374	(5.5%)
Municipal Infrastructure Grant	14,914,028	-	-	14,914,028	14,914,028	14,914,028	2,524,426	2,839,653	3,794,708	3,858,076	2,919,245	2,718,197	9,238,379	9,415,927	(23.1%)
Public Transport Infrastructure Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Transport Network Grant	5,592,691	-	-	5,592,691	5,592,691	5,592,691	716,486	692,373	770,831	1,501,387	939,561	1,038,501	2,426,878	3,232,260	21.9%
Integrated National Electrification Programme (Municipal) Grant	1,946,246	-	-	1,946,246	1,946,246	1,946,246	271,291	389,886	282,522	455,674	319,321	550,143	873,134	1,395,703	13.0%
Neighbourhood Development Partnership Grant (Capital Grant)	577,090	46,910	-	624,000	615,456	624,000	70,745	45,561	95,228	81,947	92,208	70,342	258,181	197,850	(3.2%)
2010 FIFA World Cup Stadiums Development Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rural Road Assets Management Systems Grant	101,514	-	-	101,514	101,514	101,514	10,888	5,060	21,377	21,730	23,524	15,807	55,789	42,597	10.0%
Municipal Drought Relief Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipal Water Infrastructure Grant	-	-	-	-	-	-	-	22,698	-	254	-	-	-	22,952	-
Rural Household Infrastructure Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipal Disaster Recovery Grant	140,000	-	-	140,000	140,000	140,000	15,336	9,262	-	46,586	16,722	25,149	32,058	80,997	-
Integrated City Development Grant	266,805	-	-	266,805	-	-	-	14,489	-	44,505	-	24,151	-	83,145	-
Regional Bulk Infrastructure Grant (Schedule 5B)	1,850,000	-	-	1,850,000	1,850,000	1,849,791	239,690	295,892	249,283	229,698	462,701	142,162	951,674	667,752	85.6%
Water Services Infrastructure Grant (Schedule 5B)	2,844,982	-	-	2,844,982	2,844,982	2,830,982	231,652	194,945	381,601	389,357	517,047	482,889	1,130,300	1,067,191	35.5%
Capacity and Others	1,776,786	3,095	-	1,779,881	1,776,786	1,776,786	268,332	296,514	349,532	417,187	327,165	386,256	945,029	1,099,957	(6.4%)
2010 FIFA World Cup Host City Operating Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Restructuring Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Local Government Financial Management Grant	465,264	-	-	465,264	465,264	465,264	83,000	83,169	103,713	101,384	97,014	98,750	283,727	283,303	(6.5%)
Municipal Systems Improvement Grant	-	-	-	-	-	-	-	10,785	-	-	-	-	-	10,785	-
Expanded Public Works Programme Integrated Grant (Municipality)	663,991	-	-	663,991	663,991	663,991	166,053	160,946	200,739	211,757	138,086	174,471	504,878	547,174	(31.2%)
Infrastructure Skills Development Grant	130,471	3,095	-	133,566	130,471	130,471	19,279	12,283	22,416	31,400	19,054	30,039	60,749	73,722	(15.0%)
Water Services Operating Subsidy Grant	-	-	-	-	-	-	-	290	-	290	-	-	-	290	-
Energy Efficiency and Demand Side Management	185,625	-	-	185,625	185,625	185,625	-	20,079	22,664	28,407	48,798	29,419	71,462	77,905	115.3%
Municipal Disaster Grant	118,075	-	-	118,075	118,075	118,075	-	-	-	-	-	-	-	-	-
2013 Africa Cup of Nations Host City Operating Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2014 African Nations Championship Host City Operating Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Transport Network Operations Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipal Human Settlements Capacity Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipal Demarcation Transition Grant (Schedule 5B)	213,360	-	-	213,360	213,360	213,360	-	8,961	-	44,239	24,213	53,578	24,213	106,778	-
Indirect Transfers	8,092,239	122,600	-	8,214,839	8,214,839	-	-	-	-	-	-	-	-	-	-
Infrastructure	7,688,917	72,000	-	7,760,917	7,760,917	-	-	-	-	-	-	-	-	-	-
Regional Bulk Infrastructure Grant	3,478,829	-	-	3,478,829	3,478,829	-	-	-	-	-	-	-	-	-	-
Integrated National Electrification Programme (Eskom) Grant	3,526,334	-	-	3,526,334	3,526,334	-	-	-	-	-	-	-	-	-	-
Neighbourhood Development Partnership Grant (Technical Assistance)	22,209	-	-	22,209	22,209	-	-	-	-	-	-	-	-	-	-
Backlogs in Water and Sanitation at Clinics and Schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Backlogs in the Electrification of Clinics and Schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rural Household Infrastructure Grant (Indirect)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipal Water Infrastructure Grant (Indirect)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bucket Eradication Programme Grant	350,000	72,000	-	422,000	422,000	-	-	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant (Schedule 6B)	311,545	-	-	311,545	311,545	-	-	-	-	-	-	-	-	-	-
Capacity and Others	403,322	50,600	-	453,922	453,922	-	-	-	-	-	-	-	-	-	-
Energy Efficiency and Demand Side Management (Eskom)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Services Operating Subsidy Grant (Indirect)	311,545	50,600	-	362,145	362,145	-	-	-	-	-	-	-	-	-	-
Municipal Systems Improvement Grant (Schedule 6B)	84,349	-	-	84,349	84,349	-	-	-	-	-	-	-	-	-	-
Municipal Demarcation Transition Grant (Schedule 6B)	7,428	-	-	7,428	7,428	-	-	-	-	-	-	-	-	-	-
Total	38,102,381	172,605	-	38,274,986	37,996,542	29,776,038	4,348,846	6,065,821	5,945,082	9,731,338	5,617,494	7,307,860	15,911,422	23,105,018	(5.5%)
Grants excluded from the publication	10,839,468	-	-	10,839,468	-	-	-	1,259,487	-	2,684,937	-	1,854,262	-	5,798,687	-
Urban Settlement Development Grant	10,839,468	-	-	10,839,468	-	-	-	1,259,487	-	2,684,937	-	1,854,262	-	5,798,687	-
Finance Management Grant: Technical Programme	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	48,941,849	172,605	-	49,114,454	37,996,542	29,776,038	4,348,846	6,065,821	5,945,082	9,731,338	5,617,494	7,307,860	15,911,422	23,105,018	