



**national treasury**

Department:  
National Treasury  
REPUBLIC OF SOUTH AFRICA

## **PRESS RELEASE**

**3 March 2011**

### **Local Government Budgets 2010/11 Financial Year Second Quarter Local Government Section 71 Report**

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#### **SUMMARY:**

1. National Treasury has today released local government's budget statement for the second quarter of the 2010/11 financial year. The statement covers revenue and expenditure as well as spending of conditional grants for the period 1 July to 31 December 2010. It is available on the National Treasury's website: [www.treasury.gov.za](http://www.treasury.gov.za).
2. National Treasury publishes this information in terms of section 71 of the Municipal Finance Management Act, 2003 (Act No. 56 of 2003)(MFMA) and in terms of section 30(3) of the 2010 Division of Revenue Act. The budgeted figures shown are based on the 2010/11 budgets approved by municipal councils during May and June 2010.
3. This information, referred to as the In-year Management, Monitoring and Reporting System for Local Government (IYM), will enable provincial and national government to exercise oversight over municipalities, and identify possible problems in implementing municipal budgets and conditional grants. The information will also be of interest to policy makers, researchers, sector specialists and academics with an interest in local government. It is also envisaged that regularly published budget implementation information will empower communities to hold their Municipal Councils accountable.
4. All information in this statement is based on the section 71 MFMA reports that Municipal Managers and Chief Financial Officers were required to sign and submit to the National Treasury by 11 February 2011. Any queries on the figures in the statement 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.
5. The number of municipalities that submitted reports increased to 282 in the second quarter of 2010/11 from 276 in the first quarter of 2010/11. This increase in coverage can be partly attributed to increased capacity building by National Treasury and the provincial treasuries.

## **HIGHLIGHTS:**

### ***Aggregated trends***

6. As at 31 December 2010, municipalities had in aggregate spent 42.6 per cent or R99.5 billion of the R233.7 billion total approved budget. The total revenue budget amounted to R244.5 billion for 2010/11, of which aggregated billing accounted for R116.9 billion or 47.8 per cent.
7. Metropolitan municipalities had billed R63.1 billion or 44.9 per cent of their total revenue budget of R140.6 billion by the end of the second quarter. Ekurhuleni had billed the highest proportion of its revenue at 48.5 per cent, followed by City of Johannesburg at 46.1 per cent.
8. The aggregated capital budget for all municipalities for 2010/11 is R41.1 billion, of which R13.1 billion or 31.9 per cent had been spent by the end of the second quarter. The aggregated capital budget of metropolitan municipalities amounted to R19.6 billion, of which R5.8 billion or 29.9 per cent had been spent by 31 December 2010. Most metros had spent less than 30.0 per cent of their capital budget in the second quarter. The City of Tshwane had the lowest capital spending rate at only 20.8 per cent, with expenditure at Ekurhuleni Metro not far behind at 25.0 per cent.
9. Aggregated municipal consumer debts amounted to R62.3 billion as at 31 December 2010. Of this, households accounted for the largest component at R38.3 billion or 61.9 per cent of the total and government accounted for R3.1 billion or 5.1 per cent.
10. Metropolitan municipalities were owed a total of R34.6 billion as at 31 December 2010. This is an increase of R3.3 billion or 10.6 per cent over the same period last year. The biggest percentage growth from the previous year is in the City of Johannesburg, where it increased by 19.8 per cent or R1.8 billion. Ekurhuleni Metro's debtors book increased by 12.6 per cent or R973 million.
11. Secondary cities were owed R11.6 billion, an increase of R1.4 million or 1 per cent from the corresponding period last year. Households accounted for R8.4 billion or 71.7 per cent of the total.
12. The creditor age analysis shows that municipalities owed R10.7 billion as at 31 December 2010. This is R400 million more than the R10.3 billion owed at the end of the first quarter of 2010/11. North West had the highest percentage of creditors outstanding for more than 90 days at 59.3 per cent, followed by the Northern Cape at 45.8 per cent, Limpopo at 40.1 per cent and Free State at 27.1 per cent. The creditor age analysis results differ vastly from quarter to quarter.

### ***Conditional Grants***

13. The Division of Revenue Act, 2010 (Act No.1 of 2010) allocated R51.9 billion in transfers to local government. This consists of the unconditional transfer (Equitable Share) of R30.2 billion and conditional transfers of R21.7 billion. The conditional transfers consists of direct conditional grants to municipalities of R17.9 billion and allocations-in-kind of R3.8 billion. It should be noted that the direct conditional grant amount of R17.9 billion does not include the MIG cities to metropolitan municipalities as they are required to report performance on the entire capital programme.

14. By the end of the second quarter national departments administering conditional grants had transferred R12.7 billion or 71.3 per cent of the direct conditional grants to municipalities. According to expenditure reports from national departments, municipalities had spent only 48 per cent by the end of the second quarter. However, municipalities receiving direct conditional grants reported second quarter aggregate expenditure of R5.9 billion or just 33.2 per cent of the R17.9 billion conditional grants allocated to municipalities.
15. The Local Government Financial Management Grant, Rural Transport Grant and Water Services Operating and Transfer Subsidy Grant reflect spending levels of more than 50 per cent while the Neighbourhood Development Partnership Grant, Public Transport Infrastructure and Systems Grant, Electricity Demand Side Management Grant and Municipal Drought Relief Grant reported expenditures of less than 25 per cent at the end of December 2010.
16. The expenditure of 33.2 per cent reported by municipalities for the second quarter period excludes the amounts that the metros may have spent in relation to the Municipal Infrastructure Grant (MIG Cities). In terms of Section 11(2)(b)(ii) of the Division of Revenue Act, 2010, metros are required to report on the implementation of their entire capital programme, and not specifically on the spending of the MIG cities grant. This is because the MIG cities grant is designed to supplement the capital budgets of the metros. Secondly, the EPWP incentive grant performance is also not reflected in the publication due to its "after the event" performance nature.
17. A summary of key aggregated information is included in the tables in **Annexure A**.

#### **STRUCTURE OF INFORMATION RELEASED:**

18. The 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 December 2010;
    - b. High-level summary of revenue for 282 municipalities; and
    - c. High-level summary of expenditure for 282 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.
  - Section 71 summary information for the first quarter:
    - a. Summary of total monthly operating expenditure – 282 municipalities;
    - b. Summary of total monthly capital expenditure – 282 municipalities;
    - c. Summary – Metros;
    - d. Conditional Grant summary – Metros;
    - e. Summary – Top 21 municipalities;
    - f. Conditional Grant summary – Top 21 municipalities;

- g. Summary – Provinces;
  - h. Conditional Grant summary – Provinces; and
  - i. Analysis of Sources of Revenue – 282 municipalities.
- Non Compliance:
    - a. List of Non Compliance to Section 71 of the MFMA.

## SUMMARY TABLES:

## Aggregated revenue and expenditure for municipalities

Table 1: National aggregated revenue and expenditure as at 2nd quarter ended 31 December 2010

R thousands	Main appropriation			Second Quarter 2010/11				Year to date: 31 December 2010				Second Quarter 2009/10				Q2 of 2009/10 to Q2 of 2010/11
	Operating	Capital	Total	Operating	Capital	Total	2nd Q as % of Main app	Operating	Capital	Total	Total as % of Main app	Operating	Capital	Total	Total as % of Main app	
<b>Expenditure</b>																
Category A (Metro)	113 471 307	19 574 886	133 046 193	27 006 310	3 760 936	30 767 246	23.1%	53 161 509	5 846 253	59 007 762	44.4%	23 801 997	5 662 755	29 464 752	45.2%	4.4%
Category B (Local)	67 057 256	16 277 814	83 335 070	14 532 576	3 251 233	17 783 809	21.3%	28 183 345	5 316 984	33 500 329	40.2%	12 531 966	3 119 447	15 651 413	43.5%	13.6%
Category C (District)	12 062 797	5 284 714	17 347 511	2 848 253	1 297 257	4 145 510	23.9%	5 106 426	1 936 445	7 042 870	40.6%	2 479 131	1 176 938	3 656 070	46.9%	13.4%
<b>Total</b>	<b>192 591 360</b>	<b>41 137 415</b>	<b>233 728 774</b>	<b>44 387 140</b>	<b>8 309 426</b>	<b>52 696 565</b>	<b>22.5%</b>	<b>86 451 279</b>	<b>13 099 681</b>	<b>99 550 961</b>	<b>42.6%</b>	<b>38 813 094</b>	<b>9 959 141</b>	<b>48 772 235</b>	<b>44.7%</b>	<b>8.0%</b>
<b>Revenue</b>																
Category A (Metro)	121 036 229	19 574 886	140 611 116	27 782 966	3 760 936	31 543 902	22.4%	57 300 415	5 846 253	63 146 668	44.9%	24 701 962	5 662 755	30 364 717	46.4%	3.9%
Category B (Local)	70 623 386	14 754 201	85 377 587	16 344 524	3 016 522	19 361 046	22.7%	37 386 596	4 899 314	42 285 910	49.5%	13 299 528	2 650 739	15 950 267	47.9%	21.4%
Category C (District)	14 062 054	4 478 834	18 540 888	4 861 720	1 173 875	6 035 595	32.6%	9 688 813	1 813 503	11 502 316	62.0%	3 230 744	1 170 417	4 401 161	67.6%	37.1%
<b>Total</b>	<b>205 721 669</b>	<b>38 807 922</b>	<b>244 529 591</b>	<b>48 989 210</b>	<b>7 951 332</b>	<b>56 940 543</b>	<b>23.3%</b>	<b>104 375 824</b>	<b>12 559 070</b>	<b>116 934 894</b>	<b>47.8%</b>	<b>41 232 234</b>	<b>9 483 911</b>	<b>50 716 145</b>	<b>48.3%</b>	<b>12.3%</b>

Source: National Treasury Local Government database

## Aggregate revenue trends for Metros

Table 2: Metros aggregated revenue as at 2nd quarter ended 31 December 2010

R thousands	Main appropriation			Second Quarter 2010/11				Year to date: 31 December 2010				Second Quarter 2009/10				Q2 of 2009/10 to Q2 of 2010/11
	Operating Revenue	Capital Revenue	Total	Operating Revenue	Capital Revenue	Total	2nd Q as % of Main app	Operating Revenue	Capital Revenue	Total	Total Rev as % of main app	Operating Revenue	Capital Revenue	Total	Total Rev as % of main app	
Cape Town	28 642 669	3 607 364	32 250 033	6 152 336	610 988	6 763 324	21.0%	13 248 000	988 084	14 236 084	44.1%	6 001 278	1 328 188	7 329 465	43.8%	(7.7%)
Ekurhuleni Metro	19 653 812	2 160 091	21 813 903	4 756 097	376 226	5 132 323	23.5%	10 032 125	540 247	10 572 372	48.5%	4 079 830	365 592	4 445 422	47.7%	15.5%
eThekweni	22 627 601	5 370 572	27 998 173	4 810 076	1 250 232	6 060 308	21.6%	10 159 965	2 018 949	12 178 914	43.5%	4 510 015	1 953 978	6 463 993	48.2%	(6.2%)
City Of Johannesburg	27 124 060	3 058 761	30 182 821	6 602 813	672 499	7 275 312	24.1%	13 006 624	909 159	13 915 783	46.1%	5 938 113	992 708	6 930 821	52.5%	5.0%
Nelson Mandela Bay	6 610 801	2 183 123	8 793 924	1 607 583	396 324	2 003 907	22.8%	3 054 561	725 025	3 779 586	43.0%	1 145 497	494 869	1 640 366	45.6%	22.2%
City Of Tshwane	16 377 287	3 194 975	19 572 262	3 854 060	454 667	4 308 727	22.0%	7 799 139	664 789	8 463 928	43.2%	3 027 230	527 420	3 554 650	38.5%	21.2%
<b>Total</b>	<b>121 036 229</b>	<b>19 574 886</b>	<b>140 611 116</b>	<b>27 782 966</b>	<b>3 760 936</b>	<b>31 543 902</b>	<b>22.4%</b>	<b>57 300 415</b>	<b>5 846 253</b>	<b>63 146 668</b>	<b>44.9%</b>	<b>24 701 962</b>	<b>5 662 755</b>	<b>30 364 717</b>	<b>46.4%</b>	<b>3.9%</b>

Source: National Treasury Local Government database

## Aggregate expenditure trends for Metros

Table 3: Metros aggregated expenditure as at 2nd quarter ended 31 December 2010

R thousands	Main appropriation			Second Quarter 2010/11				Year to date: 31 December 2010				Second Quarter 2009/10				Q2 of 2009/10 to Q2 of 2010/11
	Operating Expenditure	Capital Expenditure	Total	Operating Expenditure	Capital Expenditure	Total	2nd Q as % of Main app	Operating Expenditure	Capital Expenditure	Total	Total Exp as % of main app	Operating Expenditure	Capital Expenditure	Total	Total Exp as % of main app	
Cape Town	26 976 064	3 607 364	30 583 429	6 357 867	610 988	6 968 855	22.8%	12 249 183	988 084	13 237 267	43.3%	5 510 554	1 328 188	6 838 742	42.5%	1.9%
Ekurhuleni Metro	20 206 393	2 160 091	22 366 484	4 709 078	376 226	5 085 304	22.7%	9 436 043	540 247	9 976 290	44.6%	4 308 593	365 592	4 674 185	44.7%	8.8%
eThekweni	20 521 588	5 370 572	25 892 160	4 843 405	1 250 232	6 093 637	23.5%	9 329 697	2 018 949	11 348 646	43.8%	4 350 138	1 953 978	6 304 116	49.4%	(3.3%)
City Of Johannesburg	25 295 241	3 058 761	28 354 003	6 312 652	672 499	6 985 151	24.6%	12 691 338	909 159	13 600 497	48.0%	5 292 254	992 708	6 284 962	49.7%	11.1%
Nelson Mandela Bay	5 640 300	2 183 123	7 823 422	1 497 681	396 324	1 894 005	24.2%	2 677 977	725 025	3 403 002	43.5%	1 048 719	494 869	1 543 588	36.7%	22.7%
City Of Tshwane	14 831 720	3 194 975	18 026 695	3 285 628	454 667	3 740 294	20.7%	6 777 270	664 789	7 442 059	41.3%	3 291 738	527 420	3 819 158	41.4%	(2.1%)
<b>Total</b>	<b>113 471 307</b>	<b>19 574 886</b>	<b>133 046 193</b>	<b>27 006 310</b>	<b>3 760 936</b>	<b>30 767 246</b>	<b>23.1%</b>	<b>53 161 509</b>	<b>5 846 253</b>	<b>59 007 762</b>	<b>44.4%</b>	<b>23 801 997</b>	<b>5 662 755</b>	<b>29 464 752</b>	<b>45.2%</b>	<b>4.4%</b>

Source: National Treasury Local Government database

## Aggregated revenue and expenditure for Secondary cities

Table 4: 21 Secondary cities aggregated budgets and expenditure as at 2nd quarter ended 31 December 2010

R thousands	Main appropriation			Second Quarter 2010/11				Year to date: 31 December 2010				Second Quarter 2009/10				Q2 of 2009/10 to Q2 of 2010/11
	Operating Expenditure	Capital Expenditure	Total	Operating Expenditure	Capital Expenditure	Total	2nd Q as % of Main app	Operating Expenditure	Capital Expenditure	Total	Total Exp as % of main app	Operating Expenditure	Capital Expenditure	Total	Total Exp as % of main app	
Buffalo City	4 028 283	480 112	4 508 395	901 962	97 311	999 273	22.2%	1 466 532	136 291	1 602 823	35.6%	494 668	98 853	593 521	30.1%	68.4%
City Of Matlosana	1 415 859	324 146	1 740 005	350 380	57 082	407 462	23.4%	654 924	85 692	740 615	42.6%	242 100	56 468	298 568	35.8%	36.5%
Drakenstein	1 109 348	286 877	1 396 225	198 734	40 870	239 604	17.2%	438 100	61 413	499 512	35.8%	211 239	65 077	276 317	41.8%	(13.3%)
Emalahleni (Mp)	1 226 797	-	1 226 797	203 628	24 484	228 112	18.6%	470 757	37 341	508 099	41.4%	280 366	29 794	310 161	53.3%	(26.5%)
Emfuleni	3 182 886	337 148	3 520 033	654 362	63 302	717 665	20.4%	1 217 380	101 169	1 318 550	37.5%	456 007	113 040	569 046	38.4%	26.1%
George	1 008 525	175 181	1 183 706	221 015	36 604	257 618	21.8%	374 902	74 044	448 946	37.9%	178 631	69 902	248 533	37.0%	3.7%
Gov an Mbeki	945 875	130 230	1 076 105	212 632	31 913	244 544	22.7%	448 211	56 839	505 050	46.9%	219 123	15 587	234 710	42.6%	4.2%
Madibeng	811 557	172 031	983 588	154 290	9 370	163 660	16.6%	312 401	11 851	324 252	33.0%	133 253	20 225	153 478	33.1%	6.6%
Mangaung	2 988 324	373 256	3 361 580	634 550	131 871	766 421	22.8%	1 308 476	196 442	1 504 919	44.8%	730 532	168 528	899 060	44.4%	(14.8%)
Majhabeng	1 419 343	159 604	1 578 947	231 695	27 640	259 335	16.4%	503 940	59 316	563 256	35.7%	255 679	31 952	287 632	39.1%	(9.8%)
Mbombela	1 103 300	700 290	1 803 591	237 835	132 282	370 118	20.5%	460 041	155 222	615 262	34.1%	397 975	252 428	650 404	50.1%	(43.1%)
Mogale City	1 257 832	214 330	1 472 162	312 710	32 176	344 886	23.4%	561 694	43 206	604 900	41.1%	240 672	31 463	272 135	33.8%	26.7%
Msunduzi	2 388 296	295 937	2 684 234	192 785	1 866	194 651	7.3%	696 836	5 444	702 280	26.2%	639 920	80 864	720 784	53.3%	(73.0%)
Newcastle	1 005 337	229 804	1 235 141	238 918	27 293	266 212	21.6%	434 104	39 304	473 408	38.3%	247 970	26 964	274 934	51.0%	(3.2%)
Polokwane	1 224 515	839 490	2 064 005	257 037	132 023	389 060	18.8%	528 679	166 276	694 956	33.7%	217 304	236 729	454 033	36.2%	(14.3%)
Rustenburg	1 943 353	387 566	2 330 919	470 825	43 764	514 590	22.1%	1 001 311	78 471	1 079 783	46.3%	429 354	85 194	514 548	59.7%	0.0%
Sol Plaatje	1 018 430	304 673	1 323 103	338 354	20 336	358 691	27.1%	491 463	29 593	521 056	39.4%	157 802	29 538	187 339	47.4%	91.5%
Stellenbosch	688 699	215 564	904 263	118 086	17 218	135 304	15.0%	235 154	30 510	265 664	29.4%	125 695	23 046	148 741	32.3%	(9.0%)
Steve Tshwete	821 707	288 428	1 110 135	215 753	86 213	301 965	27.2%	408 147	125 631	533 778	48.1%	134 180	31 339	165 519	33.3%	82.4%
Tlokwe	669 779	97 255	767 034	170 576	10 176	180 752	23.6%	316 713	14 201	330 913	43.1%	127 465	20 400	147 865	46.1%	22.2%
uMhlatuze	1 614 489	234 827	1 849 316	381 777	21 294	403 071	21.8%	773 584	27 964	801 548	43.3%	366 313	87 252	453 565	44.1%	(11.1%)
<b>Total</b>	<b>31 872 533</b>	<b>6 246 750</b>	<b>38 119 284</b>	<b>6 697 906</b>	<b>1 045 090</b>	<b>7 742 996</b>	<b>20.3%</b>	<b>13 103 349</b>	<b>1 536 222</b>	<b>14 639 570</b>	<b>38.4%</b>	<b>6 286 251</b>	<b>1 574 642</b>	<b>7 860 893</b>	<b>41.9%</b>	<b>(1.5%)</b>

Source: National Treasury Local Government database

## Operating Expenditure per functions for Metros

Table 5: Metros aggregated budgets and expenditure per function as at 2nd quarter ended 31 December 2010

R thousands	Main appropriation	Second Quarter 2010/11		YTD: 31 December 2010		Second Quarter 2009/10		Q2 of 2009/10 to Q2 of 2010/11
		Actual Expenditure	2nd Q as % of Main app	Actual Expenditure	Total Exp as % of main app	Actual Expenditure	Total Exp as % of main app	
<b>Water</b>								
Cape Town	3 144 235	761 297	24.2%	1 418 600	45.1%	692 496	42.0%	9.9%
Ekurhuleni Metro	2 703 992	681 848	25.2%	1 290 160	47.7%	627 399	43.7%	8.7%
eThekwini	2 851 551	765 079	26.8%	1 229 746	43.1%	678 006	45.9%	12.8%
City Of Johannesburg	2 486 363	1 091 466	43.9%	2 179 733	87.7%	921 393	49.3%	18.5%
Nelson Mandela Bay	412 895	105 746	25.6%	205 179	49.7%	78 293	27.0%	35.1%
City Of Tshwane	1 435 379	424 953	29.6%	721 943	50.3%	372 063	44.0%	14.2%
<b>Total</b>	<b>13 034 416</b>	<b>3 830 388</b>	<b>29.4%</b>	<b>7 045 361</b>	<b>54.1%</b>	<b>3 369 650</b>	<b>44.9%</b>	<b>13.7%</b>
<b>Electricity</b>								
Cape Town	6 574 408	1 415 375	21.5%	3 023 542	46.0%	1 105 996	44.9%	28.0%
Ekurhuleni Metro	7 467 937	1 587 282	21.3%	3 684 654	49.3%	1 476 372	50.7%	7.5%
eThekwini	6 973 878	1 460 502	20.9%	3 322 245	47.6%	1 193 091	47.7%	22.4%
City Of Johannesburg	8 319 786	1 631 861	19.6%	4 213 954	50.6%	1 355 410	51.6%	20.4%
Nelson Mandela Bay	2 155 500	369 122	17.1%	835 939	38.8%	351 207	42.1%	5.1%
City Of Tshwane	5 406 037	1 141 182	21.1%	2 832 398	52.4%	925 954	52.3%	23.2%
<b>Total</b>	<b>36 897 545</b>	<b>7 605 323</b>	<b>20.6%</b>	<b>17 912 732</b>	<b>48.5%</b>	<b>6 408 031</b>	<b>49.0%</b>	<b>18.7%</b>
<b>Waste water management</b>								
Cape Town	1 507 278	386 110	25.6%	706 886	46.9%	349 440	48.6%	10.5%
Ekurhuleni Metro	50 553	6 617	13.1%	15 611	30.9%	903	2.7%	633.0%
eThekwini	1 017 513	249 267	24.5%	420 498	41.3%	237 069	45.8%	5.1%
City Of Johannesburg	1 657 575	-	-	-	-	-	-	-
Nelson Mandela Bay	396 364	53 525	13.5%	120 970	30.5%	62 821	31.9%	(14.8%)
City Of Tshwane	519 930	122 030	23.5%	187 448	36.1%	170 053	40.2%	(28.2%)
<b>Total</b>	<b>5 149 213</b>	<b>817 549</b>	<b>15.9%</b>	<b>1 451 413</b>	<b>28.2%</b>	<b>820 286</b>	<b>43.4%</b>	<b>(0.3%)</b>
Cape Town	1 897 453	461 162	24.3%	840 358	44.3%	391 386	45.2%	17.8%
Ekurhuleni Metro	852 814	207 982	24.4%	358 632	42.1%	183 966	42.4%	13.1%
eThekwini	942 635	200 453	21.3%	377 275	40.0%	163 000	36.3%	23.0%
City Of Johannesburg	1 101 171	294 922	26.8%	548 229	49.8%	221 148	41.6%	33.4%
Nelson Mandela Bay	261 138	56 762	21.7%	112 294	43.0%	61 341	43.6%	(7.5%)
City Of Tshwane	622 083	81 427	13.1%	149 996	24.1%	-	-	-
<b>Total</b>	<b>5 677 294</b>	<b>1 302 708</b>	<b>22.9%</b>	<b>2 386 784</b>	<b>42.0%</b>	<b>1 020 841</b>	<b>42.1%</b>	<b>27.6%</b>

Source: National Treasury Local Government database

## Expenditure per functions for secondary cities

Table 6a: 21 Secondary cities aggregated budgets and expenditure per function as at 2nd quarter ended 31 December 2010

R thousands	Main appropriation	Second Quarter 2010/11		YTD: 31 December 2010		Second Quarter 2009/10		Q2 of 2009/10 to Q2 of 2010/11
		Actual Expenditure	2nd Q as % of Main app	Actual Expenditure	Total Exp as % of main app	Actual Expenditure	Total Exp as % of main app	
<b>Water</b>								
Buffalo City	466 848	98 297	21.1%	148 763	31.9%	52 075	42.4%	88.8%
City Of Matlosana	151 282	19 618	13.0%	56 014	37.0%	33 826	79.3%	(42.0%)
Drakenstein	57 477	14 815	25.8%	24 516	42.7%	14 657	36.2%	1.1%
Emalahleni (Mp)	122 944	22 131	18.0%	48 120	39.1%	40 256	51.7%	(45.0%)
Emfuleni	321 399	103 141	32.1%	171 368	53.3%	85 516	38.2%	20.6%
George	118 884	20 965	17.6%	34 787	29.3%	17 348	32.9%	20.9%
Gov an Mbeki	123 399	32 105	26.0%	55 237	44.8%	34 152	40.8%	(6.0%)
Madibeng	101 813	12 991	12.8%	16 960	16.7%	8 350	19.4%	55.6%
Mangaung	344 812	97 476	28.3%	189 207	54.9%	99 578	48.2%	(2.1%)
Matjhabeng	203 350	25 050	12.3%	64 128	31.5%	62 939	65.7%	(60.2%)
Mbombela	-	19 954	-	36 812	-	28 379	45.9%	(29.7%)
Mogale City	151 615	47 645	31.4%	74 410	49.1%	35 501	28.7%	34.2%
Msunduzi	278 620	-	-	63 486	22.8%	83 402	54.4%	(100.0%)
Newcastle	194 929	58 938	30.2%	106 101	54.4%	45 871	42.5%	28.5%
Polokwane	183 614	40 171	21.9%	77 363	42.1%	37 125	39.2%	8.2%
Rustenburg	310 334	79 479	25.6%	150 068	48.4%	63 922	60.0%	24.3%
Sol Plaatje	102 858	33 399	32.5%	33 554	32.6%	13 088	39.2%	155.2%
Stellenbosch	61 172	8 272	13.5%	12 227	20.0%	9 263	32.8%	(10.7%)
Steve Tshwete	50 806	11 779	23.2%	22 186	43.7%	7 624	46.2%	54.5%
Tlokwe	39 634	10 136	25.6%	16 681	42.1%	6 316	34.0%	60.5%
uMhlathuze	242 870	61 271	25.2%	122 289	50.4%	42 655	50.1%	43.6%
<b>Total</b>	<b>3 628 661</b>	<b>817 631</b>	<b>22.5%</b>	<b>1 524 279</b>	<b>42.0%</b>	<b>821 841</b>	<b>45.2%</b>	<b>(0.5%)</b>

Source: National Treasury Local Government database



Table 6b: 21 Secondary cities aggregated budgets and expenditure per function as at 2nd quarter ended 31 December 2010

R thousands	Main appropriation	Second Quarter 2010/11		YTD: 31 December 2010		Second Quarter 2009/10		Q2 of 2009/10 to Q2 of 2010/11
		Actual Expenditure	2nd Q as % of Main app	Actual Expenditure	Total Exp as % of main app	Actual Expenditure	Total Exp as % of main app	
<b>Electricity</b>								
Buffalo City	1 194 657	224 875	18.8%	456 620	38.2%	112 733	43.8%	99.5%
City Of Matlosana	350 326	77 865	22.2%	199 244	56.9%	60 235	42.3%	29.3%
Drakenstein	424 691	67 267	15.8%	170 096	40.1%	74 127	54.7%	(9.3%)
Emalahleni (Mp)	552 008	87 597	15.9%	237 027	42.9%	115 382	57.4%	(24.1%)
Emfuleni	965 208	226 268	23.4%	473 336	49.0%	112 027	53.8%	102.0%
George	294 366	60 596	20.6%	117 621	40.0%	46 802	38.9%	29.5%
Gov an Mbeki	280 997	63 098	22.5%	217 849	77.5%	56 390	49.5%	11.9%
Madibeng	246 708	50 978	20.7%	129 175	52.4%	37 518	45.3%	35.9%
Mangaung	1 189 288	244 940	20.6%	522 676	43.9%	309 465	50.2%	(20.9%)
Majhabeng	236 260	75 097	31.8%	164 512	69.6%	58 549	61.2%	28.3%
Mbombela	425 702	53 092	12.5%	144 443	33.9%	14 770	42.0%	259.5%
Mogale City	391 409	97 502	24.9%	179 894	46.0%	64 019	42.9%	52.3%
Msunduzi	911 514	62 365	6.8%	321 857	35.3%	219 950	49.5%	(71.6%)
Newcastle	342 033	52 040	15.2%	96 336	28.2%	55 827	50.9%	(6.8%)
Polokwane	412 663	79 408	19.2%	197 808	47.9%	62 018	45.4%	28.0%
Rustenburg	901 483	186 800	20.7%	475 355	52.7%	152 354	80.1%	22.6%
Sol Plaatje	318 917	137 229	43.0%	173 945	54.5%	32 825	46.5%	318.1%
Stellenbosch	238 412	39 069	16.4%	86 512	36.3%	33 158	51.7%	17.8%
Steve Tshwete	295 176	84 455	28.6%	153 428	52.0%	42 131	51.7%	100.5%
Tlokwe	251 650	75 457	30.0%	136 512	54.2%	38 722	51.1%	94.9%
uMhlathuze	845 688	194 441	23.0%	402 015	47.5%	141 214	60.6%	37.7%
<b>Total</b>	<b>11 069 156</b>	<b>2 240 439</b>	<b>20.2%</b>	<b>5 056 260</b>	<b>45.7%</b>	<b>1 840 215</b>	<b>52.5%</b>	<b>21.7%</b>

Source: National Treasury Local Government database

Table 6c: 21 Secondary cities aggregated budgets and expenditure per function as at 2nd quarter ended 31 December 2010

R thousands	Main appropriation	Second Quarter 2010/11		YTD: 31 December 2010		Second Quarter 2009/10		Q2 of 2009/10 to Q2 of 2010/11
		Actual Expenditure	2nd Q as % of Main app	Actual Expenditure	Total Exp as % of main app	Actual Expenditure	Total Exp as % of main app	
<b>Sanitation</b>								
Buffalo City	465 844	88 655	19.0%	128 681	27.6%	51 297	35.4%	72.8%
City Of Matlosana	98 218	28 695	29.2%	4 725	4.8%	(24 306)	(5.4%)	(218.1%)
Drakenstein	50 931	11 182	22.0%	22 331	43.8%	10 224	29.9%	9.4%
Emalahleni (Mp)	40 059	7 633	19.1%	14 516	36.2%	12 488	65.7%	(38.9%)
Emfuleni	256 040	26 439	10.3%	44 479	17.4%	21 708	16.0%	21.8%
George	137 079	28 224	20.6%	42 740	31.2%	29 415	41.8%	(4.1%)
Govan Mbeki	55 250	14 230	25.8%	22 533	40.8%	15 637	42.5%	(9.0%)
Madibeng	15 695	9 075	57.8%	17 816	113.5%	5 268	50.0%	72.3%
Mangaung	117 094	18 591	15.9%	42 699	36.5%	30 225	45.1%	(38.5%)
Majhabeng	59 876	12 614	21.1%	18 290	30.5%	174	-	7145.3%
Mbombela	47 852	10 535	22.0%	18 708	39.1%	20 904	170.9%	(49.6%)
Mogale City	61 464	13 581	22.1%	23 516	38.3%	10 078	26.7%	34.8%
Msunduzi	17 515	1 298	7.4%	2 784	15.9%	2 566	19.0%	(49.4%)
Newcastle	53 367	8 932	16.7%	16 211	30.4%	11 152	43.7%	(19.9%)
Polokwane	45 730	5 235	11.4%	9 944	21.7%	5 543	39.5%	(5.6%)
Rustenburg	84 760	24 592	29.0%	38 115	45.0%	15 099	40.0%	62.9%
Sol Plaatje	34 802	7 968	22.9%	14 788	42.5%	8 114	48.9%	(1.8%)
Stellenbosch	56 574	6 271	11.1%	11 468	20.3%	7 698	33.8%	(18.5%)
Steve Tshwete	46 477	12 075	26.0%	23 053	49.6%	7 109	50.9%	69.9%
Tlokwe	23 700	12 537	52.9%	17 900	75.5%	6 772	49.3%	85.1%
uMhlathuze	70 957	21 901	30.9%	44 760	63.1%	26 105	52.3%	(16.1%)
<b>Total</b>	<b>1 839 284</b>	<b>370 264</b>	<b>20.1%</b>	<b>580 056</b>	<b>31.5%</b>	<b>273 272</b>	<b>32.2%</b>	<b>35.5%</b>

Source: National Treasury Local Government database

Table 6d: 21 Secondary cities aggregated budgets and expenditure per function as at 2nd quarter ended 31 December 2010

	Main appropriation	Second Quarter 2010/11		YTD: 31 December 2010		Second Quarter 2009/10		Q2 of 2009/10 to Q2 of 2010/11
		Actual Expenditure	2nd Q as % of Main app	Actual Expenditure	Total Exp as % of main app	Actual Expenditure	Total Exp as % of main app	
<b>R thousands</b>								
<b>Refuse removal</b>								
Buffalo City	212 816	39 360	18.5%	63 099	29.6%	32 733	30.2%	20.2%
City Of Matlosana	40 446	10 720	26.5%	19 679	48.7%	9 396	19.1%	14.1%
Drakenstein	40 876	8 481	20.7%	16 936	41.4%	8 252	34.5%	2.8%
Emalahleni (Mp)	49 158	11 517	23.4%	22 500	45.8%	14 977	59.1%	(23.1%)
Emfuleni	183 716	24 708	13.4%	46 248	25.2%	47 295	37.4%	(47.8%)
George	37 471	8 711	23.2%	15 213	40.6%	7 647	34.7%	13.9%
Gov an Mbeki	43 328	8 432	19.5%	15 528	35.8%	11 175	43.6%	(24.5%)
Madibeng	24 962	-	-	-	-	2 907	30.9%	(100.0%)
Mangaung	85 477	16 514	19.3%	34 347	40.2%	18 913	48.1%	(12.7%)
Matjhabeng	-	-	-	-	-	-	-	-
Mbombela	85 750	18 412	21.5%	35 718	41.7%	64 423	166.9%	(71.4%)
Mogale City	86 818	17 888	20.6%	29 536	34.0%	16 188	35.6%	10.5%
Msunduzi	212 925	15 133	7.1%	46 216	21.7%	64 541	52.4%	(76.6%)
Newcastle	82 138	11 184	13.6%	26 802	32.6%	13 220	34.1%	(15.4%)
Polokwane	60 013	10 885	18.1%	21 560	35.9%	8 641	29.6%	26.0%
Rustenburg	79 961	21 519	26.9%	42 166	52.7%	18 642	47.0%	15.4%
Sol Plaatje	33 756	8 554	25.3%	22 424	66.4%	7 122	43.4%	20.1%
Stellenbosch	34 101	4 520	13.3%	9 329	27.4%	5 134	37.1%	(11.9%)
Steve Tshwete	46 138	12 715	27.6%	23 591	51.1%	7 808	48.8%	62.9%
Tlokwe	48 719	2 457	5.0%	10 384	21.3%	6 836	39.6%	(64.1%)
uMhlathuze	59 222	15 707	26.5%	29 703	50.2%	12 697	58.5%	23.7%
<b>Total</b>	<b>1 547 792</b>	<b>267 420</b>	<b>17.3%</b>	<b>530 980</b>	<b>34.3%</b>	<b>378 547</b>	<b>44.6%</b>	<b>(29.4%)</b>

Source: National Treasury Local Government database

## Aggregated Municipal Debtors Age Analysis

Table 7a: National Debtors Age Analysis as at 2nd quarter ended 31 December 2010

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Written Off	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtor Age Analysis By Income Source</b>												
Water	1 838 918	11.2%	849 774	5.2%	665 975	4.1%	13 022 011	79.5%	16 376 678	26.3%	452 067	2.8%
Electricity	4 104 261	40.9%	894 506	8.9%	539 511	5.4%	4 493 514	44.8%	10 031 793	16.1%	64 976	.6%
Property Rates	2 598 433	16.5%	666 849	4.2%	516 858	3.3%	11 938 592	75.9%	15 720 731	25.2%	216 842	1.4%
Sanitation	703 971	12.5%	248 756	4.4%	216 355	3.8%	4 452 083	79.2%	5 621 166	9.0%	115 773	2.1%
Refuse Removal	414 981	9.6%	185 066	4.3%	155 576	3.6%	3 551 237	82.5%	4 306 860	6.9%	145 979	3.4%
Other	49 517	.5%	259 038	2.5%	499 790	4.9%	9 473 345	92.1%	10 281 691	16.5%	353 879	3.4%
<b>Total By Income Source</b>	<b>9 710 081</b>	<b>15.6%</b>	<b>3 103 990</b>	<b>5.0%</b>	<b>2 594 065</b>	<b>4.2%</b>	<b>46 930 782</b>	<b>75.3%</b>	<b>62 338 919</b>	<b>100.0%</b>	<b>1 349 515</b>	<b>2.2%</b>
<b>Debtor Age Analysis By Customer Group</b>												
Government	230 258	7.3%	168 077	5.4%	36 003	1.1%	2 700 003	86.1%	3 134 340	5.1%	62 418	2.0%
Business	4 310 027	33.6%	922 800	7.2%	616 338	4.8%	6 960 465	54.3%	12 809 630	20.7%	84 081	.7%
Households	4 558 868	11.9%	1 640 368	4.3%	1 649 215	4.3%	30 495 231	79.5%	38 343 681	61.9%	1 139 941	3.0%
Other	588 312	7.6%	358 473	4.7%	281 095	3.7%	6 464 691	84.0%	7 692 571	12.4%	63 075	.8%
<b>Total By Customer Group</b>	<b>9 687 465</b>	<b>15.6%</b>	<b>3 089 717</b>	<b>5.0%</b>	<b>2 582 651</b>	<b>4.2%</b>	<b>46 620 389</b>	<b>75.2%</b>	<b>61 980 222</b>	<b>100.0%</b>	<b>1 349 515</b>	<b>2.2%</b>

Source: National Treasury Local Government Database

In the above table, it is evident that the total outstanding debt does not reconcile with the information submitted per customer group. These reporting discrepancies are noted but will be resolved with the municipalities in future reports.

## Debtors' Age Analysis for the Metros

Table 7b: Metros Debtors Age Analysis as at 2nd quarter ended 31 December 2010

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>2nd Quarter ended 31 December 2010</b>										
Nelson Mandela Bay	608 792	34.5%	115 894	6.6%	44 698	2.5%	995 467	56.4%	1 764 851	5.1%
Ekurhuleni Metro	1 025 916	11.8%	454 466	5.2%	290 390	3.3%	6 918 868	79.6%	8 689 640	25.1%
City Of Johannesburg	2 318 482	21.5%	490 597	4.5%	488 943	4.5%	7 491 514	69.4%	10 789 536	31.1%
City Of Tshwane	788 274	21.7%	58 902	1.6%	101 327	2.8%	2 678 740	73.9%	3 627 243	10.5%
eThekwini	948 289	19.9%	292 293	6.1%	78 319	1.6%	3 449 328	72.3%	4 768 228	13.8%
Cape Town	1 115 410	22.2%	227 539	4.5%	152 612	3.0%	3 527 837	70.2%	5 023 398	14.5%
<b>Total</b>	<b>6 805 163</b>	<b>19.6%</b>	<b>1 639 690</b>	<b>4.7%</b>	<b>1 156 289</b>	<b>3.3%</b>	<b>25 061 754</b>	<b>72.3%</b>	<b>34 662 896</b>	<b>16.7%</b>
<b>2nd Quarter ended 31 December 2009</b>										
Nelson Mandela Bay	603 955	41.7%	60 921	4.2%	19 065	1.3%	762 834	52.7%	1 446 775	4.6%
Ekurhuleni Metro	1 041 625	13.5%	396 147	5.1%	303 292	3.9%	5 976 028	77.4%	7 717 092	24.6%
City Of Johannesburg	1 564 879	17.4%	453 591	5.0%	388 241	4.3%	6 601 339	73.3%	9 008 050	28.7%
City Of Tshwane	660 180	19.0%	114 520	3.3%	100 750	2.9%	2 594 604	74.8%	3 470 053	11.1%
eThekwini	793 721	16.5%	334 874	7.0%	117 928	2.4%	3 567 982	74.1%	4 814 504	15.4%
Cape Town	971 522	19.9%	243 799	5.0%	174 767	3.6%	3 501 740	71.6%	4 891 828	15.6%
<b>Total</b>	<b>5 635 881</b>	<b>18.0%</b>	<b>1 603 852</b>	<b>5.1%</b>	<b>1 104 042</b>	<b>3.5%</b>	<b>23 004 527</b>	<b>73.4%</b>	<b>31 348 302</b>	<b>16.7%</b>
<b>Movement between 31 December 2009 and 31 December 2010</b>										
Nelson Mandela Bay	4 837		54 972		25 633		232 633		318 076	
Ekurhuleni Metro	(15 709)		58 319		(12 902)		942 840		972 548	
City Of Johannesburg	753 603		37 006		100 702		890 175		1 781 487	
City Of Tshwane	128 095		(55 618)		577		84 136		157 190	
eThekwini	154 568		(42 581)		(39 609)		(118 654)		(46 276)	
Cape Town	143 888		(16 260)		(22 155)		26 097		131 570	
<b>Total</b>	<b>1 169 282</b>		<b>35 838</b>		<b>52 247</b>		<b>2 057 227</b>		<b>3 314 594</b>	
<b>Growth rate Q2 of 2009/10 to Q2 of 2010/11</b>										
Nelson Mandela Bay	0.8%		90.2%		134.5%		30.5%		22.0%	
Ekurhuleni Metro	(1.5%)		14.7%		(4.3%)		15.8%		12.6%	
City Of Johannesburg	48.2%		8.2%		25.9%		13.5%		19.8%	
City Of Tshwane	19.4%		(48.6%)		0.6%		3.2%		4.5%	
eThekwini	19.5%		(12.7%)		(33.6%)		(3.3%)		(1.0%)	
Cape Town	14.8%		(6.7%)		(12.7%)		0.7%		2.7%	
<b>Total</b>	<b>20.7%</b>		<b>2.2%</b>		<b>4.7%</b>		<b>8.9%</b>		<b>10.6%</b>	

Source: National Treasury Local Government Database

Table 7c: Debtor Age Analysis by customer group for metros as at 31 December 2010

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Written Off	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtor Age Analysis By Customer Group</b>												
Government	49 978	4.3%	50 263	4.3%	(83 186)	(7.1%)	1 149 517	98.5%	1 166 572	3.4%	3 049	.3%
Business	3 453 654	36.8%	609 806	6.5%	427 059	4.6%	4 882 787	52.1%	9 373 305	27.0%	2 417	-
Households	3 126 581	14.2%	866 847	3.9%	751 967	3.4%	17 342 058	78.5%	22 087 453	63.7%	8 273	-
Other	174 950	8.6%	112 775	5.5%	60 450	3.0%	1 687 391	82.9%	2 035 566	5.9%	1 826	.1%
<b>Total By Customer Group</b>	<b>6 805 163</b>	<b>19.6%</b>	<b>1 639 690</b>	<b>4.7%</b>	<b>1 156 289</b>	<b>3.3%</b>	<b>25 061 754</b>	<b>72.3%</b>	<b>34 662 896</b>	<b>100.0%</b>	<b>15 564</b>	<b>-</b>

Source: National Treasury Local Government Database

## Debtors' Age Analysis for secondary cities

Table 8a: 21 Secondary cities Debtors Age Analysis as at 2nd quarter ended 31 December 2010

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Buffalo City	140 940	19.6%	46 047	6.4%	25 944	3.6%	506 110	70.4%	719 040	6.2%
City Of Matlosana	65 333	6.6%	30 892	3.1%	23 464	2.4%	873 484	87.9%	993 173	8.5%
Drakenstein	60 819	23.2%	10 345	3.9%	7 342	2.8%	183 943	70.1%	262 450	2.3%
Emalahleni (Mp)	77 809	13.7%	25 867	4.6%	26 608	4.7%	436 441	77.0%	566 726	4.9%
Emfuleni	126 866	6.2%	75 697	3.7%	321 967	15.8%	1 513 311	74.3%	2 037 841	17.5%
George	37 547	34.9%	4 220	3.9%	3 180	3.0%	62 613	58.2%	107 560	0.9%
Govan Mbeki	-	-	-	-	-	-	-	-	-	-
Madibeng	43 230	8.1%	33 095	6.2%	20 120	3.8%	434 845	81.8%	531 290	4.6%
Mangaung	228 240	16.3%	89 668	6.4%	63 794	4.5%	1 022 197	72.8%	1 403 899	12.1%
Majhabeng	84 143	8.5%	49 503	5.0%	48 278	4.9%	807 884	81.6%	989 808	8.5%
Mbombela	54 450	14.9%	955	0.3%	27 111	7.4%	284 063	77.5%	366 579	3.1%
Mogale City	189 689	24.6%	26 535	3.4%	9 462	1.2%	545 101	70.7%	770 788	6.6%
Msunduzi	141 124	20.7%	42 997	6.3%	42 751	6.3%	455 451	66.8%	682 322	5.9%
Newcastle	5 632	0.9%	52 853	8.6%	24 472	4.0%	533 499	86.5%	616 456	5.3%
Polokwane	67 869	24.7%	13 661	5.0%	11 517	4.2%	181 448	66.1%	274 495	2.4%
Rustenburg	(955)	(0.3%)	97 999	32.5%	46 686	15.5%	157 680	52.3%	301 410	2.6%
Sol Plaatje	56 967	10.3%	25 627	4.6%	43 794	7.9%	428 120	77.2%	554 508	4.8%
Stellenbosch	28 836	22.2%	7 358	5.7%	3 562	2.7%	90 136	69.4%	129 893	1.1%
Steve Tshwete	6 043	18.7%	2 806	8.7%	1 593	4.9%	21 802	67.6%	32 243	0.3%
Tlokwe	50 588	28.4%	6 200	3.5%	4 776	2.7%	116 264	65.4%	177 829	1.5%
uMhlathuze	78 908	63.4%	8 255	6.6%	4 301	3.5%	32 928	26.5%	124 393	1.1%
<b>Total</b>	<b>1 544 079</b>	<b>13.3%</b>	<b>650 581</b>	<b>5.6%</b>	<b>760 724</b>	<b>6.5%</b>	<b>8 687 322</b>	<b>74.6%</b>	<b>11 642 705</b>	<b>4.8%</b>

Source: National Treasury Local Government Database

Table 8b: 21 Secondary cities Debtors Age Analysis by customer group as at 2nd quarter ended 31 December 2010

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Written Off	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtor Age Analysis By Customer Group</b>												
Government	63 325	11.9%	35 623	6.7%	52 736	9.9%	379 147	71.4%	530 830	4.6%	621	.1%
Business	578 512	33.5%	177 585	10.3%	91 562	5.3%	877 445	50.9%	1 725 104	14.8%	66 268	3.8%
Households	818 698	9.8%	400 750	4.8%	548 756	6.6%	6 582 160	78.8%	8 350 364	71.7%	951 828	11.4%
Other	83 544	8.1%	36 623	3.5%	67 669	6.5%	848 570	81.9%	1 036 406	8.9%	50 157	4.8%
<b>Total</b>	<b>1 544 079</b>	<b>13.3%</b>	<b>650 581</b>	<b>5.6%</b>	<b>760 724</b>	<b>6.5%</b>	<b>8 687 322</b>	<b>74.6%</b>	<b>11 642 705</b>	<b>100.0%</b>	<b>1 068 873</b>	<b>9.2%</b>

Source: National Treasury Local Government Database

## Aggregated Municipal Creditors Age Analysis

Table 9: Creditor Age Analysis as at 31 December 2010

R thousands	0 - 30 Days		30 - 60 Days		60 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Eastern Cape	438 740	56.1%	101 710	13.0%	34 123	4.4%	207 952	26.6%	782 525	13.1%
Free State	955 785	63.1%	90 761	6.0%	57 496	3.8%	409 583	27.1%	1 513 625	5.5%
Gauteng	4 761 867	97.5%	31 242	.6%	15 996	.3%	76 160	1.6%	4 885 265	37.9%
KwaZulu-Natal	1 734 944	96.2%	25 723	1.4%	11 117	.6%	32 045	1.8%	1 803 830	29.9%
Limpopo	189 324	52.6%	8 727	2.4%	17 873	5.0%	144 338	40.1%	360 263	2.2%
Mpumalanga	392 631	85.5%	32 366	7.0%	3 204	.7%	31 032	6.8%	459 233	2.0%
Northern Cape	73 765	46.6%	6 060	3.8%	5 977	3.8%	72 580	45.8%	158 381	.9%
North West	115 194	32.0%	15 748	4.4%	15 829	4.4%	213 741	59.3%	360 511	2.2%
Western Cape	295 377	90.1%	28 361	8.7%	1 029	.3%	3 031	.9%	327 799	6.2%
<b>Total</b>	<b>8 957 628</b>	<b>84.1%</b>	<b>340 698</b>	<b>3.2%</b>	<b>162 644</b>	<b>1.5%</b>	<b>1 190 463</b>	<b>11.2%</b>	<b>10 651 433</b>	<b>100.0%</b>

Source: National Treasury Local Government Database

# Conditional grants transfers, payments and expenditure as at 31 December 2010

Summary for all provinces

	Division of revenue Act No. 1 of 2010	Adjustment (Mid year)	Other Adjustments	Total Available 2010/11	Year to date		First Quarter		Second Quarter		YTD Expenditure		% Changes from 1st to 2nd Q		% Changes for the 2nd Q	
					Approved payment schedule	Transferred to municipalities for direct grants	Actual expenditure National Department by 30 September 2010	Actual expenditure by municipalities by 30 September 2010	Actual expenditure National Department by 31 December 2010	Actual expenditure by municipalities by 31 December 2010	Actual expenditure National Department	Actual expenditure by municipalities	Actual expenditure National Department	Actual expenditure by municipalities	Exp as % of Allocation National Department	Exp as % of Allocation by municipalities
<b>R thousands</b>																
<b>National Treasury (Vote 8)</b>																
Local Government Restructuring Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Local Government Financial Management Grant	364 589	-	-	364 589	364 589	364 589	61 043	94 937	76 805	88 768	137 848	183 705	25.8%	(6.5%)	37.8%	50.4%
Neighbourhood Development Partnership (Schedule 6)	1 030 000	-	-	1 030 000	1 029 998	320 436	123 300	59 049	116 899	133 759	240 199	192 808	(5.2%)	126.5%	23.3%	18.7%
Neighbourhood Development Partnership (Schedule 7)	125 000	-	-	125 000	125 000	37 567	-	-	-	-	-	-	-	-	-	-
<b>Sub-Total Vote</b>	<b>1 519 589</b>	-	-	<b>1 519 589</b>	<b>1 519 587</b>	<b>722 592</b>	<b>184 343</b>	<b>153 986</b>	<b>193 704</b>	<b>222 527</b>	<b>378 047</b>	<b>376 513</b>	<b>5.1%</b>	<b>44.5%</b>	<b>27.1%</b>	<b>27.0%</b>
<b>Provincial and Local Government (Vote 5)</b>																
Municipal Systems Improvement Grant	212 000	-	-	212 000	212 000	212 000	8 320	37 797	15 000	46 024	23 320	83 821	80.3%	21.8%	11.0%	39.5%
Disaster Relief Funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally Displaced People Management Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Sub-Total Vote</b>	<b>212 000</b>	-	-	<b>212 000</b>	<b>212 000</b>	<b>212 000</b>	<b>8 320</b>	<b>37 797</b>	<b>15 000</b>	<b>46 024</b>	<b>23 320</b>	<b>83 821</b>	<b>80.3%</b>	<b>21.8%</b>	<b>11.0%</b>	<b>39.5%</b>
<b>Transport (Vote 33)</b>																
Public Transport Infrastructure and Systems Grant	3 699 462	-	-	3 699 462	-	2 702 471	2 019 659	298 284	369 481	529 108	2 389 140	827 392	(81.7%)	77.4%	64.6%	22.4%
Rural Transport Grant	10 400	-	-	10 400	-	10 400	-	3 263	-	3 268	-	6 531	-	0.2%	-	62.8%
<b>Sub-Total Vote</b>	<b>3 709 862</b>	-	-	<b>3 709 862</b>	-	<b>2 712 871</b>	<b>2 019 659</b>	<b>301 547</b>	<b>369 481</b>	<b>532 376</b>	<b>2 389 140</b>	<b>833 923</b>	<b>(81.7%)</b>	<b>76.5%</b>	<b>64.4%</b>	<b>22.5%</b>
<b>Public Works</b>																
Expanded Public Works Programme Incentive Grant (Municipality)	732 676	-	-	732 676	-	-	-	-	-	-	-	-	-	-	-	-
<b>Sub-Total Vote</b>	<b>732 676</b>	-	-	<b>732 676</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>Minerals and Energy (Vote 30)</b>																
Integrated National Electrification Programme (Municipal) Grant	1 020 104	-	-	1 020 104	1 020 105	762 560	110 274	130 251	171 969	225 973	282 243	356 224	55.9%	73.5%	27.7%	34.9%
National Electrification Programme (Allocation in-kind) Grant	1 751 780	-	-	1 751 780	1 751 781	510 594	-	-	-	-	-	-	-	-	-	-
Backlogs in the Electrification of Clinics and Schools (Allocation in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity Demand Side Management (Municipal) Grant	220 000	-	-	220 000	-	136 600	-	19 821	-	31 192	-	51 013	-	57.4%	-	23.2%
Electricity Demand Side Management (Eskom) Grant	108 900	-	-	108 900	-	-	-	-	-	-	-	-	-	-	-	-
<b>Sub-Total Vote</b>	<b>3 100 784</b>	-	-	<b>3 100 784</b>	<b>2 771 886</b>	<b>1 409 754</b>	<b>110 274</b>	<b>150 072</b>	<b>171 969</b>	<b>257 165</b>	<b>282 243</b>	<b>407 237</b>	<b>55.9%</b>	<b>71.4%</b>	<b>22.8%</b>	<b>32.8%</b>
<b>Water Affairs and Forestry (Vote 34)</b>																
Backlogs in Water and Sanitation at Clinics and Schools Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Implementation of Water Services Projects	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regional Bulk Infrastructure Grant	833 000	-	-	833 000	833 000	368 484	-	-	-	-	-	-	-	-	-	-
Water Services Operating and Transfer Subsidy Grant (Schedule 6)	661 704	-	-	661 704	661 704	477 239	270 819	162 275	179 943	192 242	450 762	354 517	(33.6%)	18.5%	68.1%	53.6%
Water Services Operating and Transfer Subsidy Grant (Schedule 7)	145 978	-	-	145 978	145 978	85 947	-	-	-	-	-	-	-	-	-	-
Municipal Drought Relief Grant	228 357	-	-	228 357	228 357	60 086	99 395	9 547	54 918	20 021	154 313	29 568	(44.7%)	109.7%	67.6%	12.9%
<b>Sub-Total Vote</b>	<b>1 869 039</b>	-	-	<b>1 869 039</b>	<b>1 869 039</b>	<b>991 756</b>	<b>370 214</b>	<b>171 822</b>	<b>234 861</b>	<b>212 264</b>	<b>605 075</b>	<b>384 085</b>	<b>(36.6%)</b>	<b>23.5%</b>	<b>91.4%</b>	<b>58.0%</b>
<b>Sport and Recreation South Africa (Vote 19)</b>																
2010 World Cup Host City Operating Grant	210 280	-	-	210 280	210 280	193 698	181 611	173 386	11 738	47 170	193 349	220 556	(93.5%)	(72.8%)	91.9%	104.9%
2010 FIFA World Cup Stadiums Development Grant	302 286	-	-	302 286	302 286	495 984	255 163	24 627	34 264	35 489	289 427	60 116	(86.6%)	44.1%	95.7%	19.9%
<b>Sub-Total Vote</b>	<b>512 566</b>	-	-	<b>512 566</b>	<b>512 566</b>	<b>495 984</b>	<b>436 774</b>	<b>198 013</b>	<b>46 002</b>	<b>82 659</b>	<b>482 776</b>	<b>280 672</b>	<b>(89.5%)</b>	<b>(58.3%)</b>	<b>94.2%</b>	<b>54.8%</b>
<b>Human Settlements</b>																
Rural Households Infrastructure Grant	89 000	-	-	89 000	-	-	-	-	-	-	-	-	-	-	-	-
<b>Sub-Total Vote</b>	<b>89 000</b>	-	-	<b>89 000</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>Sub-Total</b>	<b>11 745 516</b>	-	-	<b>11 745 516</b>	<b>6 885 078</b>	<b>6 544 957</b>	<b>3 129 584</b>	<b>1 013 237</b>	<b>1 031 017</b>	<b>1 353 015</b>	<b>4 160 601</b>	<b>2 366 252</b>	<b>(67.1%)</b>	<b>33.5%</b>	<b>52.3%</b>	<b>29.7%</b>
<b>Provincial and Local Government (Vote 5)</b>																
Municipal Infrastructure Grant	9 924 800	-	-	9 924 800	9 924 805	7 322 071	2 712 253	1 524 887	1 703 897	2 048 177	4 416 150	3 573 063	(37.2%)	34.3%	44.5%	36.0%
<b>Sub-Total Vote</b>	<b>9 924 800</b>	-	-	<b>9 924 800</b>	<b>9 924 805</b>	<b>7 322 071</b>	<b>2 712 253</b>	<b>1 524 887</b>	<b>1 703 897</b>	<b>2 048 177</b>	<b>4 416 150</b>	<b>3 573 063</b>	<b>(37.2%)</b>	<b>34.3%</b>	<b>44.5%</b>	<b>36.0%</b>
<b>Sub-Total</b>	<b>9 924 800</b>	-	-	<b>9 924 800</b>	<b>9 924 805</b>	<b>7 322 071</b>	<b>2 712 253</b>	<b>1 524 887</b>	<b>1 703 897</b>	<b>2 048 177</b>	<b>4 416 150</b>	<b>3 573 063</b>	<b>(37.2%)</b>	<b>34.3%</b>	<b>44.5%</b>	<b>36.0%</b>
<b>Total</b>	<b>21 670 316</b>	-	-	<b>21 670 316</b>	<b>16 809 883</b>	<b>13 867 028</b>	<b>5 841 837</b>	<b>2 538 124</b>	<b>2 734 914</b>	<b>3 401 191</b>	<b>8 576 751</b>	<b>5 939 315</b>	<b>(53.2%)</b>	<b>34.0%</b>	<b>48.0%</b>	<b>33.2%</b>

Source: National Treasury Local Government Database