



**national treasury**

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## **PRESS RELEASE**

**25 February 2010**

### **Local Government Budgets 2009/10 Financial Year Second Quarter Local Government Section 71 Report**

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#### **SUMMARY:**

1. The second quarter local government budget statement was released today by the National Treasury. The statement covers revenue and expenditure for the first 6 months of the 2009/10 municipal financial year, which ended on 31 December 2009. The publication also includes information on the spending of local government conditional grants. The statement 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 44(3) of the 2009 Division of Revenue Act.
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 of municipalities, and identify possible problems in the implementation of municipal budgets and conditional grants.
4. All information in this publication is based on the section 71 MFMA reports that each Municipal Manager and Chief Financial Officer were required to sign and submit to the National Treasury by 5 February 2010. Therefore, any queries on the budget, revenue or expenditure figures reflected in the statement must be referred to the relevant Municipal Manager or Chief Financial Officer. Queries on conditional grants may be referred to the relevant transferring official of the national department responsible for administering the grant.
5. The information released with this press statement aggregates the municipal financial performance information for the second quarter of the 2009/10 financial year for 274 municipalities. The coverage of municipal financial information in terms of Section 71 of the MFMA has increased from 239 municipalities published for the first quarter of the 2009/10 financial year to 274 municipalities for the second quarter of 2009/10.
6. The budgeted figures disclosed are based on the 2009/10 adopted budget statements tabled in the various municipal councils during May and June 2009. In some municipalities the amount reported as the adopted budget differs substantially from the actual amount adopted by Council. This area of work needs substantial attention by those municipalities.

7. Some of the notable trends that emerge from this information include:

#### **HIGHLIGHTS:**

8. At 31 December 2009 (second quarter YTD results for the 2009/10 financial year), municipalities in aggregate had spent 46.6 per cent or R90.8 billion of the R194.7 billion total adopted budget. On the revenue side they have collected in aggregate 49.0 per cent or R102.9 billion of the R210.1 billion total adopted revenue budget.
9. Metropolitan municipalities have collected 46.5 per cent of their revenue at the end of the second quarter or R59.9 billion of the adopted revenue budget of R128.9 billion. The City of Johannesburg has collected the highest proportion of its revenue at 52.5 per cent, with Ekurhuleni Metro following at 48.4 per cent.
10. Of the aggregated adopted capital budget amounting to R23.4 billion for metropolitan municipalities, R9.7 billion or 41.3 per cent has been spent as at 31 December 2009. The highest percentage spent is by eThekweni at 61 per cent or R3.3 billion out of a R5.4 billion adopted capital budget, followed by City of Johannesburg at 58.9 per cent or R2.1 billion out of a R3.5 billion adopted capital budget and Cape Town at 35.3 per cent or R2.2 billion of a R6.2 billion adopted capital budget. The lowest capital spending is in the Ekurhuleni Metro at 20.7 per cent.
11. National consumer debts amount to R56.3 billion as at 31 December 2009 (unaudited figures). Metropolitan municipalities are owed a total of R31.3 billion as at 31 December 2009. This is an increase of R1.6 billion or 5.3 per cent from the same period in the previous year. The biggest increases compared to the same quarter in the previous year are in Cape Town at 24.6 per cent or R966 million, eThekweni at 22.3 per cent or R877 million and Ekurhuleni Metro at 16.8 per cent or R1.1 billion.
12. Consumer debts owing to secondary cities amount to R11.5 billion as at 31 December 2009 and have increased by 12.8 per cent or R1.3 billion from the corresponding period last year. As with the metropolitan municipalities consumer debtors over 90 days constitute a very large proportion, comprising of R8.7 billion or 76 per cent of the total amount outstanding.
13. The creditor age analysis shows R8.2 billion is owed by municipalities as at 31 December 2009 compared to the R7.6 billion reported in quarter one of 2009/10. Free State has the highest percentage of creditors outstanding for more than 90 days at 23 per cent, followed by Mpumalanga at 15 per cent, Eastern Cape at 14.1 per cent and Northern Cape at 12.6 per cent. The creditor age analysis results differ vastly from quarter to quarter. The rest of the provinces' creditors outstanding for more than 90 days are lower than 9 per cent.
14. Metros spend on average 2.8 per cent of their total budgets on repairs and maintenance. Ekurhuleni Metro spent 5.1 per cent or R700 million of a total budget of R13.6 billion while City of Johannesburg reported zero spending on Repairs and Maintenance for the second quarter.
15. These numbers are probably distorted by under-reporting of repairs and maintenance due to classification discrepancies when municipalities capture these expenditures. While the new budget formats begin to deal with this problem, it will only be fully resolved once there is a uniform Municipal Standard Chart of Accounts in place.
16. Given the economic slowdown, we anticipated that revenue collection would have begun to come under substantial pressure and consumer debts to show an increasing upward trend by the second quarter. At present municipal revenues are holding up fairly well. This may be attributed to the property rates collected at the beginning of the financial year together with transfers from national government, though there are signs of an upward trend in the consumer debt numbers.

## **CONDITIONAL GRANTS:**

17. As far as conditional grants are concerned, R21.9 billion was originally gazetted through the 2009 Division of Revenue Act (Act No.12 of 2009) for local government for both direct and indirect grants. However, this amount does not include the unconditional grant (Equitable Share) amounting to R23.8 billion which brings the total amount allocated to local government to R45.7 billion. Direct conditional grants to municipalities amounted to R19 billion for the 2009/10 financial year.
18. However, these allocations have since been adjusted in line with the December adjustment gazette reflecting additional allocations, new allocation, re-allocations, rollovers and technical adjustments to local government spheres. These adjustments were done in terms of Sections 6(3) and 37 and re-allocations in terms of Section 29 of the 2009 Division of Revenue Act.
19. To date, of a total of R19.3 billion allocated to municipalities for 2009/10 financial year, a total amount of R11.2 billion has been transferred for direct grants as at 31 December 2009. According to expenditure reports provided by the national departments only 48.7 per cent was spent against the total conditional grant allocations.
20. The spending analysis for the second quarter indicates that the 2010 World Cup Stadiums Development Grant remains the best performing programme in both the previous and the current financial year with expenditure of 84 per cent for this second quarter, followed by Public Transport Infrastructure and Systems Grant and Water Services Operating and Transfer Subsidy Grant with expenditure of 66.9 and 63.9 per cent respectively.

## **STRUCTURE OF INFORMATION RELEASED:**

21. The information released on National Treasury's website as part of this process includes the following:
  - Press Release – this document
  - Municipal Budget Statements:
    - a. Cash Flow closing balances as at 31 December 2010
    - b. High-level summary of revenue for 274 municipalities
    - c. High-level summary of expenditure for 274 municipalities
  - Summary per function (electricity, water, etc):
    - a. High level summary of revenue per function
    - b. High level summary of expenditure per function
    - c. High level summary of repairs and maintenance
  - Consolidation of revenue and expenditure numbers for each municipality in one file
  - Detail per province per municipality:
    - a. Eastern Cape
    - b. Free State
    - c. Gauteng
    - d. KwaZulu-Natal
    - e. Limpopo
    - f. Mpumalanga
    - g. Northern Cape
    - h. North West
    - i. Western Cape
  - Summary of Conditional Grant (CG) Information:

- a. Per Province
- b. Per Programme
- CG - Detail per province per Municipality:
  - a. Eastern Cape
  - b. Free State
  - c. Gauteng
  - d. KwaZulu-Natal
  - e. Limpopo
  - f. Mpumalanga
  - g. Northern Cape
  - h. North West
  - i. Western Cape
- Summary Information (Section 71):
  - a. Summary – 2<sup>nd</sup> Quarter – Metros
  - b. Conditional Grant summary – 2<sup>nd</sup> Quarter – Metros
  - c. Summary – 2<sup>nd</sup> Quarter - Top 21 municipalities
  - d. Summary – 2<sup>nd</sup> Quarter – Provinces
  - e. Analysis of Sources of Revenue
- Non Compliance:
  - a. List of Non Compliance to Section 71 of the MFMA

All information is available on the National Treasury's website at [www.treasury.gov.za](http://www.treasury.gov.za).

22. This information will assist policy makers, researchers, sector specialists, elected representatives, academics and those responsible for implementation. The MFMA envisages that regularly published budget implementation information will enable and empower communities to hold their Municipal Councils accountable. A summary of key aggregated tables is included and can be found as part of Annexure A.

## SUMMARY TABLES:

## Aggregated revenue and expenditure

Table 1: National aggregated revenue and expenditure as at 2nd quarter ended 31 December 2009

R thousands	Main appropriation			Second Quarter 2009/10				Year to date: 31 December 2009				Second Quarter 2008/09			Total as % of main app	Q2 of 2008/09 to Q2 of 2009/10
	Operating	Capital	Total	Operating	Capital	Total	2nd Q as % of Main app	Operating	Capital	Total	Total as % of main app	Operating	Capital	Total		
<b>Expenditure</b>																
Category A (Metro)	94 367 111	23 443 775	117 810 886	23 628 753	5 662 755	29 291 508	24.9%	45 327 263	9 687 998	55 015 261	46.7%	20 810 287	6 345 353	27 155 640	46.6%	7.9%
Category B (Local)	48 775 959	15 817 125	64 593 084	11 880 678	2 792 917	14 673 595	22.7%	24 457 569	4 789 448	29 247 017	45.3%	10 464 423	2 940 775	13 405 198	43.9%	9.5%
Category C (District)	8 310 322	3 967 024	12 277 345	2 236 628	1 374 780	3 611 408	29.4%	4 264 576	2 268 717	6 533 293	53.2%	2 066 909	1 058 363	3 125 273	47.5%	15.6%
<b>Total expenditure</b>	<b>151 453 392</b>	<b>43 227 924</b>	<b>194 681 316</b>	<b>37 746 060</b>	<b>9 830 452</b>	<b>47 576 511</b>	<b>24.4%</b>	<b>74 049 408</b>	<b>16 746 162</b>	<b>90 795 570</b>	<b>46.6%</b>	<b>33 341 620</b>	<b>10 344 491</b>	<b>43 686 111</b>	<b>45.8%</b>	<b>8.9%</b>
<b>Revenue</b>																
Category A (Metro)	105 452 714	23 443 775	128 896 490	24 414 703	5 662 755	30 077 457	23.3%	50 223 940	9 687 998	59 911 938	46.5%	22 001 833	6 361 075	28 362 908	45.2%	6.0%
Category B (Local)	52 578 776	15 436 896	68 015 672	12 347 343	2 912 260	15 259 603	22.4%	28 888 903	5 213 252	34 102 155	50.1%	10 734 639	2 990 954	13 725 593	48.4%	11.2%
Category C (District)	9 094 050	4 138 354	13 232 403	2 804 164	1 343 894	4 148 059	31.3%	6 596 044	2 305 164	8 901 208	67.3%	2 651 590	1 149 304	3 800 895	61.2%	9.1%
<b>Total revenue</b>	<b>167 125 540</b>	<b>43 019 024</b>	<b>210 144 565</b>	<b>39 566 210</b>	<b>9 918 909</b>	<b>49 485 119</b>	<b>23.5%</b>	<b>85 708 887</b>	<b>17 206 414</b>	<b>102 915 301</b>	<b>49.0%</b>	<b>35 388 062</b>	<b>10 501 333</b>	<b>45 889 395</b>	<b>47.3%</b>	<b>7.8%</b>

Source: National Treasury Local Government Database

## Aggregate revenue trends for Metros

Table 2: Metros aggregated revenue as at 2nd quarter ended 31 December 2009

R thousands	Main appropriation			Second Quarter 2009/10				Year to date: 31 December 2009				Second Quarter 2008/09			Total Rev as % of main app	Q2 of 2008/09 to Q2 of 2009/10
	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		
Nelson Mandela Bay	5 279 577	2 339 455	7 619 031	1 145 497	494 869	1 640 366	21.5%	2 666 296	806 758	3 473 054	45.6%	1 417 632	610 896	2 028 528	53.4%	(19.1%)
Ekurhuleni Metro	14 944 647	2 382 686	17 327 332	3 916 178	365 592	4 281 769	24.7%	7 901 788	492 150	8 393 938	48.4%	3 181 512	465 510	3 647 022	46.0%	17.4%
City Of Johannesburg	23 658 646	3 520 959	27 179 605	5 814 505	992 708	6 807 213	25.0%	12 209 769	2 072 367	14 282 136	52.5%	4 783 470	1 713 118	6 496 587	42.9%	4.8%
City Of Tshwane	15 498 571	3 547 508	19 046 079	3 027 230	527 420	3 554 650	18.7%	6 535 916	801 217	7 337 133	38.5%	3 067 442	574 014	3 641 456	39.4%	(2.4%)
eThekweni	20 502 224	5 450 704	25 952 928	4 510 015	1 953 978	6 463 993	24.9%	9 185 577	3 324 231	12 509 808	48.2%	4 250 704	1 873 969	6 124 673	42.7%	5.5%
Cape Town	25 569 049	6 202 464	31 771 513	6 001 278	1 328 188	7 329 465	23.1%	11 724 595	2 191 274	13 915 869	43.8%	5 301 073	1 123 569	6 424 642	51.7%	14.1%
<b>Total</b>	<b>105 452 714</b>	<b>23 443 775</b>	<b>128 896 490</b>	<b>24 414 703</b>	<b>5 662 755</b>	<b>30 077 457</b>	<b>23.3%</b>	<b>50 223 940</b>	<b>9 687 998</b>	<b>59 911 938</b>	<b>46.5%</b>	<b>22 001 833</b>	<b>6 361 075</b>	<b>28 362 908</b>	<b>45.2%</b>	<b>6.0%</b>

Source: National Treasury Local Government Database

## Aggregate expenditure trends for Metros

Table 3: Metros aggregated expenditure as at 2nd quarter ended 31 December 2009

R thousands	Main appropriation			Second Quarter 2009/10				Year to date: 31 December 2009				Second Quarter 2008/09			Total Exp as % of main app	Q2 of 2008/09 to Q2 of 2009/10
	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		
Nelson Mandela Bay	5 184 346	2 339 455	7 523 800	1 048 719	494 869	1 543 588	20.5%	1 955 862	806 758	2 762 621	36.7%	995 751	610 896	1 606 647	45.1%	(3.9%)
Ekurhuleni Metro	11 235 329	2 382 686	13 618 014	4 138 847	365 592	4 504 439	33.1%	7 353 887	492 150	7 846 038	57.6%	3 321 511	465 510	3 787 021	44.1%	18.9%
City Of Johannesburg	22 324 968	3 520 959	25 845 927	5 288 756	992 708	6 281 464	24.3%	10 820 414	2 072 367	12 892 781	49.9%	5 110 795	1 697 396	6 808 190	51.4%	(7.7%)
City Of Tshwane	14 063 273	3 547 508	17 610 781	3 291 738	527 420	3 819 158	21.7%	6 491 418	801 217	7 292 635	41.4%	3 065 609	574 014	3 639 623	43.0%	4.9%
eThekweni	18 043 416	5 450 704	23 494 120	4 350 138	1 953 978	6 304 116	26.8%	8 271 674	3 324 231	11 595 905	49.4%	3 694 940	1 873 969	5 568 909	43.9%	13.2%
Cape Town	23 515 779	6 202 464	29 718 243	5 510 554	1 328 188	6 838 742	23.0%	10 434 007	2 191 274	12 625 282	42.5%	4 621 682	1 123 569	5 745 251	48.5%	19.0%
<b>Total</b>	<b>94 367 111</b>	<b>23 443 775</b>	<b>117 810 886</b>	<b>23 628 753</b>	<b>5 662 755</b>	<b>29 291 508</b>	<b>24.9%</b>	<b>45 327 263</b>	<b>9 687 998</b>	<b>55 015 261</b>	<b>46.7%</b>	<b>20 810 287</b>	<b>6 345 353</b>	<b>27 155 640</b>	<b>46.6%</b>	<b>7.9%</b>

Source: National Treasury Local Government Database

## Secondary cities

Table 4: 21 Secondary cities aggregated budgets and expenditure as at 2nd quarter ended 31 December 2009

R thousands	Main appropriation			Second Quarter 2009/10				Year to date: 31 December 2009				Second Quarter 2008/09			Total Exp as % of main app	Q2 of 2008/09 to Q2 of 2009/10
	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		
Buffalo City	2 804 726	1 015 284	3 820 010	494 668	98 853	593 521	15.5%	1 016 873	129 912	1 146 785	30.0%	447 970	66 898	514 869	30.7%	15.3%
City Of Matlosana	1 196 954	354 206	1 551 160	242 101	57 430	299 532	19.3%	462 288	93 497	555 785	35.8%	244 927	53 734	298 661	41.2%	0.3%
Drakenstein	940 719	293 079	1 233 798	211 239	(64 888)	146 351	11.9%	419 174	(34 012)	385 162	31.2%	143 942	68 811	212 753	36.0%	(31.2%)
Emalahleni (Mp)	1 041 305	-	1 041 305	280 366	29 794	310 161	29.8%	504 835	49 690	554 525	53.3%	240 293	41 408	281 702	34.8%	10.1%
Emfuleni	2 882 698	360 505	3 243 203	491 404	121 517	612 921	18.9%	1 125 917	153 174	1 279 091	39.4%	439 909	31 408	471 317	36.2%	30.0%
George	890 323	249 080	1 139 403	178 631	69 902	248 533	21.8%	317 772	108 713	426 486	37.4%	174 908	68 058	242 966	39.0%	2.3%
Govan Mbeki	805 772	108 670	914 443	219 123	15 587	234 710	25.7%	430 031	26 521	456 552	49.9%	190 486	28 047	218 534	46.7%	7.4%
Madibeng	767 382	263 499	1 030 881	133 253	20 225	153 478	14.9%	309 193	31 601	340 794	33.1%	168 416	25 768	194 185	72.0%	(21.0%)
Mangaung	2 619 323	841 738	3 461 061	730 532	168 528	899 060	26.0%	1 240 162	297 826	1 537 988	44.4%	381 694	174 712	556 406	38.5%	61.6%
Majhabeng	1 222 018	172 232	1 394 250	255 679	31 952	287 632	20.6%	490 636	54 201	544 837	39.1%	111 153	35 081	146 234	31.0%	96.7%
Mbombela	949 334	1 339 190	2 288 523	247 520	252 093	499 613	21.8%	418 525	491 550	910 074	39.8%	160 152	197 223	357 374	30.7%	39.8%
Mogale City	1 243 245	192 449	1 435 694	240 672	31 463	272 135	19.0%	442 981	41 777	484 758	33.8%	240 424	18 549	258 973	45.2%	5.1%
Msunduzi	2 276 849	327 343	2 604 192	639 920	80 864	720 784	27.7%	1 251 259	136 742	1 388 001	53.3%	631 825	74 543	706 368	57.5%	2.0%
Newcastle	887 645	167 261	1 054 906	264 611	29 921	294 532	27.9%	474 569	49 219	523 788	49.7%	187 295	4 950	192 245	47.2%	53.2%
Polokwane	1 086 311	1 322 338	2 408 649	215 268	236 729	451 997	18.8%	444 965	485 998	930 963	38.7%	-	255 230	255 230	21.5%	77.1%
Rustenburg	1 609 495	348 792	1 958 287	429 354	85 194	514 548	26.3%	1 024 931	112 326	1 137 257	58.1%	305 876	69 564	375 440	45.2%	37.1%
Sol Plaatje	862 577	155 821	1 018 398	(157 802)	29 538	(128 264)	-12.6%	(296 765)	50 087	(246 678)	(24.2%)	261 709	19 541	281 250	49.5%	(145.6%)
Stellenbosch	-	-	-	125 695	23 046	148 741	0%	269 051	29 319	298 369	-	122 606	15 712	138 318	38.7%	7.5%
Steve Tshwete	576 743	368 084	944 827	134 180	31 339	165 519	17.5%	275 789	38 753	314 542	33.3%	112 757	38 018	150 776	39.6%	9.8%
Tlokwe	565 113	122 464	687 577	127 465	20 400	147 865	21.5%	271 779	45 288	317 067	46.1%	101 672	15 875	117 547	43.4%	25.8%
uMhlatuze	1 412 613	590 096	2 002 708	366 313	87 252	453 565	22.6%	742 001	141 149	883 150	44.1%	262 637	97 461	360 097	43.0%	26.0%
<b>Total</b>	<b>26 641 144</b>	<b>8 592 131</b>	<b>35 233 275</b>	<b>5 870 196</b>	<b>1 456 738</b>	<b>7 326 934</b>	<b>20.8%</b>	<b>11 635 966</b>	<b>2 533 332</b>	<b>14 169 299</b>	<b>40.2%</b>	<b>4 930 654</b>	<b>1 400 591</b>	<b>6 331 245</b>	<b>40.2%</b>	<b>15.7%</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 2009

R thousands	Budget	Second Quarter 2009/10		Year to date: 31 December 2009		Second Quarter 2008/09	Total Ex as % of main app	Q2 of 2008/09 to Q2 of 2009/10
	Main appropriation	Actual Expenditure	2nd Q as % of Main app	Actual Expenditure	Total Ex as % of main app	Actual Expenditure		
<b>Water</b>								
Nelson Mandela Bay	393 333	78 293	19.9%	106 330	27.0%	111 688	50.8%	(29.9%)
Ekurhuleni Metro	4 440 118	621 970	14.0%	986 129	22.2%	561 619	46.8%	10.7%
City Of Johannesburg	3 783 728	921 393	24.4%	1 865 001	49.3%	1 028 420	56.0%	(10.4%)
City Of Tshwane	1 534 975	372 063	24.2%	674 731	44.0%	332 775	40.8%	11.8%
eThekwini	2 564 098	678 006	26.4%	1 177 675	45.9%	615 733	42.1%	10.1%
Cape Town	2 947 207	692 496	23.5%	1 238 412	42.0%	654 181	45.9%	5.9%
<b>Total</b>	<b>15 663 459</b>	<b>3 364 221</b>	<b>21.5%</b>	<b>6 048 278</b>	<b>38.6%</b>	<b>3 304 417</b>	<b>47.4%</b>	<b>1.8%</b>
<b>Electricity</b>								
Nelson Mandela Bay	1 651 511	374 584	22.7%	720 338	43.6%	241 049	42.9%	55.4%
Ekurhuleni Metro	557 071	1 449 558	260.2%	2 772 967	497.8%	903 168	49.4%	60.5%
City Of Johannesburg	6 555 881	1 355 410	20.7%	3 435 696	52.4%	1 095 823	51.1%	23.7%
City Of Tshwane	4 428 570	995 563	22.5%	2 365 461	53.4%	816 100	54.5%	22.0%
eThekwini	5 836 400	1 226 713	21.0%	2 777 372	47.6%	1 043 730	53.9%	17.5%
Cape Town	5 473 658	1 148 215	21.0%	2 454 127	44.8%	949 560	51.1%	20.9%
<b>Total</b>	<b>24 503 092</b>	<b>6 550 043</b>	<b>26.7%</b>	<b>14 525 961</b>	<b>59.3%</b>	<b>5 049 430</b>	<b>51.4%</b>	<b>29.7%</b>
<b>Waste Water Management</b>								
Nelson Mandela Bay	370 009	62 821	17.0%	117 916	31.9%	54 364	31.5%	15.6%
Ekurhuleni Metro	445 502	903	0.2%	1 648	0.4%	2 042	30.1%	(55.8%)
City Of Johannesburg	-	-	-	-	-	-	-	-
City Of Tshwane	718 622	170 053	23.7%	288 798	40.2%	152 992	49.9%	11.2%
eThekwini	891 874	237 069	26.6%	408 650	45.8%	192 137	44.9%	23.4%
Cape Town	1 303 626	349 440	26.8%	633 805	48.6%	275 105	54.2%	27.0%
<b>Total</b>	<b>3 729 633</b>	<b>820 286</b>	<b>22.0%</b>	<b>1 450 817</b>	<b>38.9%</b>	<b>676 640</b>	<b>47.8%</b>	<b>21.2%</b>
<b>Waste Management</b>								
Nelson Mandela Bay	236 186	61 341	26.0%	102 947	43.6%	47 516	47.3%	29.1%
Ekurhuleni Metro	637 840	178 367	28.0%	305 226	47.9%	168 094	51.3%	6.1%
City Of Johannesburg	1 214 047	221 141	18.2%	504 881	41.6%	345 228	45.2%	(35.9%)
City Of Tshwane	-	-	-	-	-	-	-	-
eThekwini	851 840	163 000	19.1%	309 480	36.3%	179 728	49.8%	(9.3%)
Cape Town	1 588 255	391 386	24.6%	717 699	45.2%	357 024	48.0%	9.6%
<b>Total</b>	<b>4 528 169</b>	<b>1 015 235</b>	<b>22.4%</b>	<b>1 940 233</b>	<b>42.8%</b>	<b>1 097 590</b>	<b>47.9%</b>	<b>(7.5%)</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 2009

	Budget	Second Quarter 2009/10		Year to date: 31 December 2009		Second Quarter 2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Main appropriation	Actual Expenditure	2nd Q as % of Main app	Actual Expenditure	Total Exp as % of main app	Actual Expenditure	Total Exp as % of main app	
R thousands								
<b>Water</b>								
Buffalo City	247 708	52 075	21.0%	104 759	42.3%	48 815	40.4%	6.7%
City Of Matlosana	69 670	8 217	11.8%	13 147	18.9%	36 801	52.1%	(77.7%)
Drakenstein	52 671	14 657	27.8%	19 051	36.2%	3 500	14.9%	318.8%
Emalahleni (Mp)	113 156	40 256	35.6%	58 519	51.7%	31 558	35.0%	27.6%
Emfuleni	438 929	85 452	19.5%	167 392	38.1%	76 835	37.3%	11.2%
George	90 933	17 348	19.1%	29 451	32.4%	17 206	40.7%	0.8%
Govan Mbeki	136 174	34 152	25.1%	62 098	45.6%	31 010	54.7%	10.1%
Madibeng	77 989	8 350	10.7%	15 122	19.4%	14 661	27.9%	(43.0%)
Mangaung	316 419	99 578	31.5%	152 458	48.2%	50 173	38.1%	98.5%
Matjhabeng	170 122	62 939	37.0%	111 804	65.7%	3 654	20.4%	1622.6%
Mbombela	96 119	28 374	29.5%	44 114	45.9%	23 042	43.6%	23.1%
Mogale City	190 343	35 501	18.7%	54 650	28.7%	31 075	39.4%	14.2%
Msunduzi	263 121	83 402	31.7%	143 182	54.4%	77 601	51.0%	7.5%
Newcastle	205 759	40 246	19.6%	81 417	39.6%	35 104	-	14.7%
Polokwane	176 973	36 325	20.5%	68 979	39.0%	-	-	-
Rustenburg	242 727	63 922	26.3%	143 339	59.1%	49 016	52.6%	30.4%
Sol Plaatje	94 457	(13 088)	(13.9%)	(30 785)	(32.6%)	15 798	32.0%	(182.8%)
Stellenbosch	-	9 263	-	15 536	-	9 522	37.1%	(2.7%)
Steve Tshwete	29 707	7 624	25.7%	13 724	46.2%	6 439	44.4%	18.4%
Tlokwe	34 508	6 316	18.3%	11 742	34.0%	3 386	28.0%	86.5%
uMhlathuze	160 028	42 655	26.7%	80 155	50.1%	30 887	49.3%	38.1%
<b>Total</b>	<b>3 207 509</b>	<b>763 563</b>	<b>23.8%</b>	<b>1 359 855</b>	<b>42.4%</b>	<b>596 081</b>	<b>42.9%</b>	<b>28.1%</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 2009

	Budget	Second Quarter 2009/10		Year to date: 31 December 2009		Second Quarter 2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Main appropriation	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>Electricity</b>								
Buffalo City	745 003	112 733	15.1%	325 945	43.8%	112 213	45.7%	0.5%
City Of Matlosana	301 221	60 228	20.0%	127 434	42.3%	50 341	56.1%	19.6%
Drakenstein	360 915	74 127	20.5%	197 410	54.7%	49 424	42.3%	50.0%
Emalahleni (Mp)	399 327	117 082	29.3%	229 883	57.6%	96 762	61.0%	21.0%
Emfuleni	805 975	118 277	14.7%	434 309	53.9%	142 101	56.2%	(16.8%)
George	242 061	46 802	19.3%	94 011	38.8%	39 406	43.9%	18.8%
Govan Mbeki	237 432	56 390	23.7%	101 121	42.6%	49 081	58.7%	14.9%
Madibeng	175 233	37 544	21.4%	79 549	45.4%	31 900	(39.4%)	17.7%
Mangaung	1 045 194	309 465	29.6%	525 045	50.2%	129 685	42.0%	138.6%
Matjhabeng	209 942	58 549	27.9%	129 383	61.6%	11 884	26.5%	392.7%
Mbombela	55 897	14 770	26.4%	23 465	42.0%	10 353	34.6%	42.7%
Mogale City	330 666	64 334	19.5%	139 450	42.2%	47 461	42.8%	35.6%
Msunduzi	938 462	219 950	23.4%	464 070	49.5%	146 347	62.5%	50.3%
Newcastle	252 040	76 771	30.5%	151 455	60.1%	45 782	-	67.7%
Polokwane	334 312	61 008	18.2%	152 906	45.7%	-	-	-
Rustenburg	681 411	153 137	22.5%	514 921	75.6%	95 102	52.4%	61.0%
Sol Plaatje	264 169	(35 561)	(13.5%)	(84 605)	(32.0%)	48 660	35.7%	(173.1%)
Stellenbosch	-	33 158	-	82 717	-	26 717	53.3%	24.1%
Steve Tshwete	201 301	43 286	21.5%	103 870	51.6%	34 456	58.4%	25.6%
Tlokwe	200 168	39 992	20.0%	102 672	51.3%	30 433	62.0%	31.4%
uMhlathuze	532 379	141 214	26.5%	323 481	60.8%	89 597	68.0%	57.6%
<b>Total</b>	<b>8 313 109</b>	<b>1 803 256</b>	<b>21.7%</b>	<b>4 218 493</b>	<b>50.7%</b>	<b>1 287 704</b>	<b>55.6%</b>	<b>40.0%</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 2009

	Budget	Second Quarter 2009/10		Year to date: 31 December 2009		Second Quarter 2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Main appropriation	Actual Expenditure	2nd Q as % of Main app	Actual Expenditure	Total Exp as % of main app	Actual Expenditure	Total Exp as % of main app	
R thousands								
<b>Waste Water Management</b>								
Buffalo City	248 524	51 297	20.6%	87 515	35.2%	45 108	32.4%	13.7%
City Of Matlosana	94 666	(24 306)	(25.7%)	(11 323)	(12.0%)	19 141	34.4%	(227.0%)
Drakenstein	47 528	10 224	21.5%	14 190	29.9%	4 856	25.3%	110.5%
Emalahleni (Mp)	33 463	12 488	37.3%	21 971	65.7%	12 415	26.1%	0.6%
Emfuleni	245 929	21 540	8.8%	38 939	15.8%	16 013	22.6%	34.5%
George	107 293	29 415	27.4%	48 218	44.9%	27 768	45.8%	5.9%
Govan Mbeki	55 359	15 637	28.2%	26 445	47.8%	13 995	56.2%	11.7%
Madibeng	14 515	5 268	36.3%	7 259	50.0%	8 125	58.4%	(35.2%)
Mangaung	103 531	30 225	29.2%	46 668	45.1%	15 768	36.8%	91.7%
Matjhabeng	-	174	-	716	-	1 336	11.4%	(87.0%)
Mbombela	20 874	4 488	21.5%	8 390	40.2%	4 895	45.6%	(8.3%)
Mogale City	61 549	10 078	16.4%	16 421	26.7%	12 281	47.5%	(17.9%)
Msunduzi	20 929	2 566	12.3%	3 972	19.0%	40 118	51.5%	(93.6%)
Newcastle	49 156	9 499	19.3%	18 953	38.6%	9 165	-	3.6%
Polokwane	24 149	5 359	22.2%	9 485	39.3%	-	-	-
Rustenburg	62 328	15 099	24.2%	27 325	43.8%	11 334	38.4%	33.2%
Sol Plaatje	31 876	(8 114)	(25.5%)	(10 064)	(31.6%)	5 659	48.0%	(243.4%)
Stellenbosch	-	7 698	-	14 248	-	8 227	41.1%	(6.4%)
Steve Tshwete	25 777	7 109	27.6%	13 112	50.9%	5 963	48.2%	19.2%
Tlokwe	25 636	6 772	26.4%	12 644	49.3%	4 695	50.5%	44.2%
uMhlathuze	84 160	26 105	31.0%	43 990	52.3%	17 353	51.5%	50.4%
<b>Total</b>	<b>1 357 243</b>	<b>238 624</b>	<b>17.6%</b>	<b>439 075</b>	<b>32.4%</b>	<b>284 215</b>	<b>39.2%</b>	<b>(16.0%)</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 2009

	Budget	Second Quarter 2009/10		Year to date: 31 December 2009		Second Quarter 2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Main appropriation	Actual Expenditure	2nd Q as % of Main app	Actual Expenditure	Total Exp as % of main app	Actual Expenditure	Total Exp as % of main app	
R thousands								
<b>Waste Management</b>								
Buffalo City	185 901	32 733	17.6%	56 043	30.1%	28 169	32.7%	16.2%
City Of Matlosana	89 943	9 396	10.4%	17 162	19.1%	9 331	43.9%	0.7%
Drakenstein	37 629	8 252	21.9%	12 970	34.5%	6 234	30.8%	32.4%
Emalaheni (Mp)	42 502	14 977	35.2%	25 108	59.1%	12 781	55.6%	17.2%
Emfuleni	177 764	46 497	26.2%	64 985	36.6%	18 388	14.2%	152.9%
George	39 081	7 647	19.6%	13 569	34.7%	8 507	44.5%	(10.1%)
Govan Mbeki	41 370	11 175	27.0%	20 589	49.8%	12 179	58.2%	(8.2%)
Madibeng	33 415	2 907	8.7%	10 334	30.9%	1 122	-	159.2%
Mangaung	75 829	18 913	24.9%	36 487	48.1%	17 603	49.2%	7.4%
Matjhabeng	-	-	-	-	-	-	-	-
Mbombela	56 236	21 203	37.7%	31 482	56.0%	12 360	45.9%	71.5%
Mogale City	68 500	16 188	23.6%	24 393	35.6%	15 857	58.6%	2.1%
Msunduzi	196 758	64 541	32.8%	103 013	52.4%	26 155	63.2%	146.8%
Newcastle	73 894	20 033	27.1%	35 074	47.5%	13 898	-	44.1%
Polokwane	51 321	8 599	16.8%	15 137	29.5%	-	-	-
Rustenburg	75 431	18 642	24.7%	34 521	45.8%	17 207	45.5%	8.3%
Sol Plaatje	31 275	(7 122)	(22.8%)	(9 566)	(30.6%)	7 256	44.2%	(198.1%)
Stellenbosch	-	5 134	-	9 668	-	5 176	39.4%	(0.8%)
Steve Tshwete	28 497	7 808	27.4%	13 913	48.8%	6 811	51.4%	14.6%
Tlokwe	32 088	6 836	21.3%	12 691	39.6%	5 065	40.1%	35.0%
uMhlathuze	40 526	12 697	31.3%	23 702	58.5%	7 109	44.4%	78.6%
<b>Total</b>	<b>1 377 959</b>	<b>327 056</b>	<b>23.7%</b>	<b>551 276</b>	<b>40.0%</b>	<b>231 206</b>	<b>41.0%</b>	<b>41.5%</b>

Source: National Treasury Local Government Database

## Total National Debtors Age Analysis<sup>1</sup>

### Part 5: Debtor Age Analysis

R thousands	0 - 30 Days		30 - 60 Days		60 - 90 Days		Over 90 Days		Total		Bad Debt Written Off	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtor Age Analysis By Income Source</b>												
Water	1 692 140	11.0%	744 704	4.9%	585 546	3.8%	12 300 848	80.3%	15 323 237	27.2%	36 069	2.2%
Electricity	3 360 192	42.6%	601 112	7.6%	349 174	4.4%	3 584 876	45.4%	7 895 353	14.0%	37 907	5.5%
Property Rates	2 346 699	15.7%	856 655	5.7%	567 680	3.8%	11 164 481	74.8%	14 935 514	26.5%	63 396	4.4%
Sanitation	421 063	11.1%	163 647	4.3%	135 982	3.6%	3 087 270	81.1%	3 807 961	6.8%	24 736	6.6%
Refuse Removal	348 560	9.2%	146 137	3.8%	127 124	3.3%	3 181 730	83.7%	3 803 552	6.8%	32 864	9.9%
Other	435 506	4.2%	314 350	3.0%	323 873	3.1%	9 416 529	89.8%	10 490 258	18.6%	23 105	2.2%
<b>Total By Income Source</b>	<b>8 604 197</b>	<b>15.3%</b>	<b>2 826 674</b>	<b>5.0%</b>	<b>2 089 412</b>	<b>3.7%</b>	<b>42 738 507</b>	<b>76.0%</b>	<b>56 258 791</b>	<b>100.0%</b>	<b>218 078</b>	<b>4%</b>
<b>Debtor Age Analysis By Customer Group</b>												
Government	257 654	8.0%	314 139	9.7%	177 348	5.5%	2 482 763	76.8%	3 231 904	5.8%	5 228	2.2%
Business	2 710 892	38.4%	508 290	7.2%	282 459	4.0%	3 565 071	50.4%	7 066 712	12.6%	9 041	1.1%
Households	3 885 616	12.7%	1 344 679	4.4%	1 065 937	3.5%	24 401 605	79.5%	30 697 837	54.8%	139 121	5.5%
Other	1 750 443	11.6%	645 425	4.3%	574 906	3.8%	12 072 109	80.3%	15 042 884	26.8%	64 688	4.3%
<b>Total By Customer Group</b>	<b>8 604 605</b>	<b>15.4%</b>	<b>2 812 533</b>	<b>5.0%</b>	<b>2 100 651</b>	<b>3.7%</b>	<b>42 521 548</b>	<b>75.9%</b>	<b>56 039 337</b>	<b>100.0%</b>	<b>218 078</b>	<b>7%</b>

<sup>1</sup>All figures in this report unaudited

<sup>2</sup>Totals should ideally correspond.

## Debtors' Age Analysis for the Metros

Table 7a: Metros Debtors Age Analysis as at 2nd quarter ended 31 December 2009

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 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>100.0%</b>
<b>2nd quarter ended 31 December 2008</b>										
Nelson Mandela Bay	514 802	37.8%	73 478	5.4%	25 761	1.9%	746 596	54.9%	1 360 637	4.6%
Ekurhuleni Metro	853 066	12.9%	454 553	6.9%	378 029	5.7%	4 921 247	74.5%	6 606 894	22.2%
City Of Johannesburg	1 204 962	11.2%	716 366	6.6%	468 170	4.3%	8 392 794	77.8%	10 782 293	36.2%
City Of Tshwane	481 797	15.3%	211 443	6.7%	121 604	3.9%	2 334 986	74.1%	3 149 831	10.6%
eThekwini	665 056	16.9%	198 598	5.0%	112 453	2.9%	2 961 415	75.2%	3 937 522	13.2%
Cape Town	731 783	18.6%	172 850	4.4%	155 210	4.0%	2 865 468	73.0%	3 925 311	13.2%
<b>Total</b>	<b>4 451 467</b>	<b>15.0%</b>	<b>1 827 289</b>	<b>6.1%</b>	<b>1 261 227</b>	<b>4.2%</b>	<b>22 222 506</b>	<b>74.7%</b>	<b>29 762 488</b>	<b>100.0%</b>
<b>Movement between 31 December 2008 and 31 December 2009</b>										
Nelson Mandela Bay	89 152		(12 556)		(6 696)		16 238		86 138	
Ekurhuleni Metro	188 559		(58 406)		(74 737)		1 054 781		1 110 197	
City Of Johannesburg	359 917		(262 775)		(79 929)		(1 791 455)		(1 774 243)	
City Of Tshwane	178 382		(96 924)		(20 854)		259 618		320 222	
eThekwini	128 665		136 275		5 475		606 567		876 982	
Cape Town	239 739		70 948		19 557		636 272		966 517	
<b>Total</b>	<b>1 184 414</b>		<b>(223 437)</b>		<b>(157 184)</b>		<b>782 021</b>		<b>1 585 814</b>	
<b>Growth rate Q2 of 2008/09 to Q2 of 2009/10</b>										
Nelson Mandela Bay	17.3%		(17.1%)		(26.0%)		2.2%		6.3%	
Ekurhuleni Metro	22.1%		(12.8%)		(19.8%)		21.4%		16.8%	
City Of Johannesburg	29.9%		(36.7%)		(17.1%)		(21.3%)		(16.5%)	
City Of Tshwane	37.0%		(45.8%)		(17.1%)		11.1%		10.2%	
eThekwini	19.3%		68.6%		4.9%		20.5%		22.3%	
Cape Town	32.8%		41.0%		12.6%		22.2%		24.6%	
<b>Total</b>	<b>26.6%</b>		<b>(12.2%)</b>		<b>(12.5%)</b>		<b>3.5%</b>		<b>5.3%</b>	

Source: National Treasury Local Government Database

Table 7b: Total Metros Debtors Age Analysis by customer group as at 2nd quarter ended 31 December 2009

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Bad Debt Written Off	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Government	106 471	6.8	208 095	13.3	43 763	2.8	1 202 854	77.0	1 561 182	5.0	-	
Business	1 950 921	46.0	302 103	7.1	159 729	3.8	1 831 547	43.2	4 244 300	13.5	-	
Households	2 559 531	14.9	740 952	4.3	586 222	3.4	13 320 737	77.4	17 207 441	54.9	25 000	.1
Other	1 018 958	12.2	352 702	4.2	314 329	3.8	6 649 390	79.8	8 335 379	26.6	19 736	.2
<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>100.0</b>	<b>44 736</b>	<b>.1</b>

## Debtors' Age Analysis for secondary cities

Table 8a: 21 Secondary cities Debtors Age Analysis as at 2nd quarter ended 31 December 2009

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Buffalo City	122 382	18.6%	40 329	6.1%	26 022	4.0%	469 959	71.3%	658 692	5.7%
City Of Matlosana	65 717	7.9%	29 098	3.5%	20 678	2.5%	716 254	86.1%	831 748	7.3%
Drakenstein	55 007	23.5%	11 789	5.0%	7 596	3.2%	159 801	68.2%	234 192	2.0%
Emalahleni (Mp)	48 279	10.7%	20 998	4.7%	14 147	3.1%	367 062	81.5%	450 487	3.9%
Ermfuleni	133 354	6.2%	75 391	3.5%	59 088	2.7%	1 884 964	87.6%	2 152 797	18.8%
George	31 143	35.0%	3 362	3.8%	2 787	3.1%	51 633	58.1%	88 926	0.8%
Govan Mbeki	40 804	10.7%	18 510	4.9%	11 403	3.0%	310 339	81.4%	381 056	3.3%
Madibeng	36 209	8.9%	25 186	6.2%	18 158	4.5%	327 247	80.4%	406 800	3.5%
Mangaung	131 399	12.4%	60 868	5.7%	47 110	4.4%	819 406	77.4%	1 058 783	9.2%
Majjhabeng	69 675	10.1%	42 487	6.2%	36 533	5.3%	538 751	78.4%	687 447	6.0%
Mbombela	48 385	13.7%	803	0.2%	19 529	5.5%	285 613	80.6%	354 330	3.1%
Mogale City	183 295	27.0%	45 553	6.7%	10 218	1.5%	438 584	64.7%	677 650	5.9%
Msunduzi	171 427	30.4%	26 919	4.8%	20 074	3.6%	346 186	61.3%	564 606	4.9%
Newcastle	129 232	26.2%	14 316	2.9%	12 233	2.5%	336 799	68.4%	492 580	4.3%
Polokwane	66 349	27.8%	16 062	6.7%	12 355	5.2%	144 229	60.3%	238 995	2.1%
Rustenburg	125 581	10.5%	50 825	4.3%	37 807	3.2%	979 378	82.1%	1 193 592	10.4%
Sol Plaatje	104 532	18.0%	76 914	13.2%	107 705	18.5%	292 950	50.3%	582 102	5.1%
Stellenbosch	27 686	21.8%	5 023	4.0%	3 576	2.8%	90 451	71.4%	126 737	1.1%
Steve Tshwete	7 018	23.8%	2 039	6.9%	1 426	4.8%	18 962	64.4%	29 444	0.3%
Tlokwe	45 223	28.4%	6 277	3.9%	6 073	3.8%	101 674	63.8%	159 246	1.4%
uMhlathuze	46 931	51.5%	13 397	14.7%	2 640	2.9%	28 142	30.9%	91 111	0.8%
<b>Total</b>	<b>1 689 630</b>	<b>14.7%</b>	<b>586 148</b>	<b>5.1%</b>	<b>477 157</b>	<b>4.2%</b>	<b>8 708 384</b>	<b>76.0%</b>	<b>11 461 320</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 2009

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Bad Debt Written Off	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Government	66 899	13.4	38 858	7.8	55 798	11.2	337 016	67.6	498 571	4.4	-	-
Business	542 525	36.9	111 118	7.6	70 444	4.8	746 478	50.8	1 470 564	12.8	-	-
Households	852 117	11.5	352 108	4.8	290 859	3.9	5 885 007	79.7	7 380 091	64.4	-	-
Other	228 090	10.8	85 415	4.1	80 656	3.8	1 710 885	81.3	2 105 046	18.4	-	-
<b>Total</b>	<b>1 689 630</b>	<b>14.8</b>	<b>587 500</b>	<b>5.1</b>	<b>497 757</b>	<b>4.3</b>	<b>8 679 385</b>	<b>75.8</b>	<b>11 454 272</b>	<b>100.0</b>	<b>-</b>	<b>-</b>

Source: National Treasury Local Government Database

## Repairs and Maintenance

Table 9: Repairs and Maintenance per Category of Municipality as at 2nd quarter ended 31 December 2009

	Main appropriation			Second Quarter 2009/10		Year to date: 31 December 2009		Second Quarter 2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Operating Expenditure	Capital Expenditure	Total	Repairs and Maintenance	2nd Q as % of Main app	Repairs and Maintenance	Total Exp as % of main app	Repairs and Maintenance	Total Exp as % of main app	
R thousands										
<b>Category</b>										
Category A (Metro)	94 367 111	23 443 775	117 810 886	1 915 271	1.6%	3 334 517	2.8%	1 985 521	3.2%	(3.5%)
Category B (Local)	48 775 959	15 817 125	64 593 084	803 952	1.2%	1 369 194	2.1%	660 038	2.0%	21.8%
Category C (District)	8 310 322	3 967 024	12 277 345	172 861	1.4%	285 137	2.3%	150 853	2.1%	14.6%
<b>Total</b>	<b>151 453 392</b>	<b>43 227 924</b>	<b>194 681 316</b>	<b>2 892 083</b>	<b>1.5%</b>	<b>4 988 847</b>	<b>2.6%</b>	<b>2 796 412</b>	<b>2.8%</b>	<b>3.4%</b>
<b>Metros</b>										
Nelson Mandela Bay	5 184 346	2 339 455	7 523 800	90 737	1.2%	134 644	1.8%	101 037	2.4%	(10.2%)
Ekurhuleni Metro	11 235 329	2 382 686	13 618 014	468 372	3.4%	700 233	5.1%	486 107	5.0%	(3.6%)
City Of Johannesburg	22 324 968	3 520 959	25 845 927	(12 680)	(0.0%)	-	-	130 365	1.0%	(109.7%)
City Of Tshwane	14 063 273	3 547 508	17 610 781	409 801	2.3%	790 848	4.5%	458 044	5.3%	(10.5%)
eThekweni	18 043 416	5 450 704	23 494 120	604 206	2.6%	1 087 551	4.6%	476 854	3.8%	26.7%
Cape Town	23 515 779	6 202 464	29 718 243	354 834	1.2%	621 241	2.1%	333 115	2.7%	6.5%
<b>Total</b>	<b>94 367 111</b>	<b>23 443 775</b>	<b>117 810 886</b>	<b>1 915 271</b>	<b>1.6%</b>	<b>3 334 517</b>	<b>2.8%</b>	<b>1 985 521</b>	<b>3.2%</b>	<b>(3.5%)</b>
<b>Sector</b>										
Water	22 958 422	-	22 958 422	517 564	2.3%	882 923	3.8%	492 190	4.5%	5.2%
Electricity	37 320 784	-	37 320 784	658 286	1.8%	1 217 447	3.3%	652 276	3.8%	0.9%
Sanitation	6 315 315	-	6 315 315	239 113	3.8%	404 727	6.4%	228 830	8.1%	4.5%
Refuse Removal	6 910 091	-	6 910 091	94 517	1.4%	163 287	2.4%	84 337	2.6%	12.1%
Other	77 948 780	-	77 948 780	1 382 603	1.8%	2 320 462	3.0%	1 338 779	3.1%	3.3%
<b>Total</b>	<b>151 453 392</b>	<b>-</b>	<b>151 453 392</b>	<b>2 892 083</b>	<b>1.9%</b>	<b>4 988 847</b>	<b>3.3%</b>	<b>2 796 412</b>	<b>3.6%</b>	<b>3.4%</b>

Source: National Treasury Local Government Database

# Conditional grants transfers, payments and expenditure as at 31 December 2009

## CONDITIONAL GRANTS TRANSFERRED FROM NATIONAL DEPARTMENTS AND ACTUAL PAYMENTS MADE BY MUNICIPALITIES

2ND QUARTER ENDED 31 DECEMBER 2009

SUMMARY: PER PROGRAMME				CONDITIONAL GRANTS TRANSFERRED FROM NATIONAL DEPARTMENTS AND ACTUAL PAYMENTS MADE BY MUNICIPALITIES															
National departments and their conditional grants	Division of Revenue Act, No. 12 of 2009	Adjustment (Mid year)	Other adjustments	Total available 2009/10	Year to date		First Quarter		Second Quarter		Year to date expenditure		% changes for the Second Quarter		2008/09 Second quarter		2009/10		
					Approved payment schedule	Transferred to municipalities for direct grants and/or expenditure by the national departments for indirect grants	Actual expenditure as reported by national department as at 30 September 2009 <sup>1</sup>	Actual expenditure by municipalities as at 30 September 2009 <sup>2</sup>	Actual expenditure as reported by national department by 31 December 2009 <sup>3</sup>	Actual expenditure by municipalities as of 31 December 2009 <sup>3</sup>	Actual expenditure to date as reported by national department	Actual expenditure to date as reported by municipalities	Exp as % of Allocation as reported by national department	Exp as % of Allocation as reported by municipalities	Actual expenditure to date as reported by national department	Actual expenditure to date as reported by municipalities	Q2 of 2008/09 to Q2 of 2009/10 as reported by national department	Q2 of 2008/09 to Q2 of 2009/10 as reported by municipalities	
<b>R Thousand</b>																			
<b>National Treasury (Vote 8)</b>	<b>948 594</b>	<b>12 791</b>		<b>961 385</b>	<b>614 936</b>	<b>620 181</b>	<b>108 702</b>	<b>53 700</b>	<b>83 791</b>	<b>167 616</b>	<b>192 493</b>	<b>221 316</b>	<b>20.0%</b>	<b>23.0%</b>	<b>100 781</b>	<b>81 909</b>	<b>91.0%</b>	<b>170.2%</b>	
Local Government Restructuring Grant				289 990	289 000	287 750	45 648	22 677	60 089	40 811	105 737	63 488	35.2%	21.2%	74 035	40 384	42.8%	57.2%	
Local Government Financial Management Grant				582 000	582 000	269 151	63 054	31 025	23 702	126 709	86 756	157 732	15.7%	28.6%	26 746	41 525	224.4%	279.8%	
Neighbourhood Development Partnership (Schedule 6)				78 844	78 844	57 785	63 280												
Neighbourhood Development Partnership (Schedule 7)				200 000	182 670	185 775	7 993	12 197	36 589	26 070	44 582	37 686	22.3%	18.8%	46 744	34 261	(4.6%)	10.0%	
<b>Provincial and Local Government (Vote 5)</b>	<b>200 000</b>			<b>200 000</b>	<b>182 670</b>	<b>185 775</b>	<b>7 993</b>	<b>12 197</b>	<b>36 589</b>	<b>26 070</b>	<b>44 582</b>	<b>37 686</b>	<b>22.3%</b>	<b>18.8%</b>	<b>46 744</b>	<b>34 261</b>	<b>(4.6%)</b>	<b>10.0%</b>	
Municipal Systems Improvement Grant				200 000	182 670	185 775	7 993	12 197	36 589	26 070	44 582	37 686	22.3%	18.8%	46 744	34 261	(4.6%)	10.0%	
Disaster Relief Funds																			
Internally Displaced People Management Grant																			
<b>Transport (Vote 33)</b>	<b>2 427 977</b>			<b>2 427 977</b>	<b>1 583 257</b>	<b>1 555 512</b>	<b>1 422 866</b>	<b>389 148</b>	<b>195 774</b>	<b>879 256</b>	<b>1 618 640</b>	<b>1 268 404</b>	<b>66.7%</b>	<b>52.2%</b>	<b>284 208</b>	<b>495 432</b>	<b>469.5%</b>	<b>156.0%</b>	
Public Transport Infrastructure and Systems Grant				2 427 977	1 583 257	1 555 512	1 422 866	389 148	195 774	879 256	1 618 640	1 268 404	66.9%	52.5%	284 208	495 432	469.5%	156.0%	
Rural Transport Grant				9 800	9 800														
<b>Public Works</b>	<b>201 749</b>			<b>201 749</b>	<b>201 749</b>	<b>201 749</b>	<b>201 749</b>	<b>201 749</b>	<b>201 749</b>	<b>201 749</b>	<b>201 749</b>	<b>201 749</b>							
Expanded Public Works Programme Incentive Grant (Municipality)				201 749	201 749														
<b>Minerals and Energy (Vote 30)</b>	<b>2 799 276</b>	<b>2 340</b>		<b>2 801 616</b>	<b>1 489 689</b>	<b>1 594 697</b>	<b>202 762</b>	<b>69 626</b>	<b>62 558</b>	<b>152 142</b>	<b>265 320</b>	<b>221 937</b>	<b>9.5%</b>	<b>7.9%</b>	<b>200 885</b>	<b>220 413</b>	<b>32.1%</b>	<b>0.7%</b>	
Integrated National Electrification Programme (Municipal) Grant				932 961	465 611	484 741	202 762	69 626	62 558	152 142	265 320	221 937	28.4%	23.8%	200 885	231 792	32.1%	(4.3%)	
National Electrification Programme (Allocation in-kind) Grant		1 995		1 467 365	999 728	1 089 606													
Backlogs in the Electrification of Clinics and Schools (Allocation in-kind)		345		148 950	149 295	24 350													
Electricity Demand Side Management (municipal) Grant				175 000															
Electricity Demand Side Management (Eskom) Grant				75 000															
<b>Water Affairs and Forestry (Vote 34)</b>	<b>2 007 053</b>	<b>63 221</b>		<b>2 070 274</b>	<b>889 972</b>	<b>1 156 378</b>	<b>299 943</b>	<b>46 172</b>	<b>256 546</b>	<b>131 085</b>	<b>556 489</b>	<b>177 257</b>	<b>26.9%</b>	<b>8.6%</b>	<b>526 114</b>	<b>169 201</b>	<b>5.8%</b>	<b>4.8%</b>	
Backlogs in Water and Sanitation at Clinics and Schools Grant				331 774	111 335	370 890													
Implementation of Water Services Projects																			
Regional Bulk Infrastructure Grant		9 521		561 500	221 504	220 021													
Water Services Operating and Transfer Subsidy Grant (Schedule 6)		-107 301		978 580	871 279	557 133	299 943	46 172	256 546	125 682	556 489	171 854	63.9%	19.7%	526 114	169 201	5.8%	1.6%	
Water Services Operating and Transfer Subsidy Grant (Schedule 7)				135 199															
Municipal Drought Relief Grant				53 700															
<b>Sport and Recreation South Africa (Vote 19)</b>	<b>2 168 664</b>			<b>1 707 556</b>	<b>1 707 556</b>	<b>1 079 538</b>	<b>690 635</b>	<b>381 635</b>	<b>294 623</b>	<b>1 461 173</b>	<b>985 258</b>	<b>1 451 620</b>	<b>67.4%</b>	<b>45.4%</b>	<b>1 782 679</b>	<b>1 451 620</b>	<b>(18.0%)</b>	<b>(32.1%)</b>	
2010 FIFA World Cup Host City Operating Grant				507 557	507 557	5 679	31 846	54 800	87 709	60 479	119 555	80 741	11.9%	23.6%	80 741	75 634	(25.1%)	57.7%	
2010 FIFA World Cup Stadiums Development Grant				1 661 107	1 199 999	1 073 859	658 789	326 835	206 914	1 400 694	865 703	3 545 752	84.3%	52.1%	3 545 752	2 395 693	(60.5%)	(63.9%)	
<b>Sub-Total</b>	<b>10 753 313</b>	<b>78 352</b>		<b>10 831 665</b>	<b>6 468 080</b>	<b>6 820 099</b>	<b>3 121 804</b>	<b>1 261 477</b>	<b>1 016 893</b>	<b>1 651 708</b>	<b>4 138 697</b>	<b>2 912 604</b>	<b>38.2%</b>	<b>26.9%</b>	<b>3 721 635</b>	<b>3 187 218</b>	<b>11.2%</b>	<b>(8.6%)</b>	
<b>Provincial and Local Government (Vote 5)</b>	<b>11 084 854</b>	<b>348 633</b>		<b>11 433 487</b>	<b>6 146 591</b>	<b>6 150 891</b>	<b>2 805 932</b>	<b>908 851</b>	<b>2 439 244</b>	<b>1 316 532</b>	<b>5 245 176</b>	<b>2 225 383</b>	<b>45.9%</b>	<b>19.5%</b>	<b>5 469 205</b>	<b>2 410 967</b>	<b>(4.1%)</b>	<b>(7.7%)</b>	
Municipal Infrastructure Grant				11 084 854	338 139	11 433 487	6 146 591	6 150 891	2 805 932	908 851	2 439 244	1 316 532	45.9%	19.5%	5 469 205	2 410 967	(4.1%)	(7.7%)	
<b>Sub-Total</b>	<b>11 084 854</b>	<b>348 633</b>		<b>11 433 487</b>	<b>6 146 591</b>	<b>6 150 891</b>	<b>2 805 932</b>	<b>908 851</b>	<b>2 439 244</b>	<b>1 316 532</b>	<b>5 245 176</b>	<b>2 225 383</b>	<b>45.9%</b>	<b>19.5%</b>	<b>5 469 336</b>	<b>2 411 480</b>	<b>(4.1%)</b>	<b>(7.7%)</b>	
Neighbourhood Development Partnership Programme(Technical)																			
Regional Bulk Infrastructure Grant																			
Backlogs in Water and Sanitation at Clinics and Schools Grant				13 226		13 226													
<b>Total allocations in terms of the Division of Revenue Act (Part A)</b>	<b>21 838 167</b>	<b>426 985</b>		<b>22 265 152</b>	<b>12 614 671</b>	<b>12 970 990</b>	<b>5 927 736</b>	<b>2 170 320</b>	<b>3 456 137</b>	<b>2 968 240</b>	<b>9 329 073</b>	<b>5 067 151</b>	<b>48.1%</b>	<b>26.1%</b>	<b>9 279 512</b>	<b>5 258 785</b>	<b>0.5%</b>	<b>(3.6%)</b>	

  

SUMMARY: PER PROGRAMME				CONDITIONAL GRANTS TRANSFERRED FROM NATIONAL DEPARTMENTS AND ACTUAL PAYMENTS MADE BY MUNICIPALITIES															
Transfers by Provincial Departments to Municipalities (Agency services)	Main budget	Adjustment budget	Other adjustments	Total Available	Year to Date		First Quarter		Second Quarter		Year to date expenditure		% changes for the Second Quarter		2008/09 Second quarter		Second Q exp as % change for 2008/09 to 2009/10		
					Approved Payment Schedule	Transferred from Provincial Departments to municipalities	Received by municipalities	Actual expenditure for the second quarter ended 30 September 2009	Received by municipalities	Actual expenditure for the second quarter ended 31 December 2009	Actual expenditure to date as reported by Provincial department	Actual expenditure to date as reported by municipalities	Exp as % of Allocation as reported by provincial department	Exp as % of Allocation as reported by municipalities	Actual expenditure to date as reported by Provincial department	Actual expenditure to date as reported by municipalities	Q2 of 2008/09 to Q2 of 2009/10 as reported by provincial department	Q2 of 2008/09 to Q2 of 2009/10 as reported by municipalities	
<b>R Thousand</b>																			
<b>Summary by Provincial Departments</b>	<b>3 268 919</b>	<b>180</b>	<b>300</b>	<b>3 407 406</b>	<b>2 334 576</b>	<b>2 338 670</b>	<b>22 131</b>	<b>2 333 156</b>	<b>91 515</b>	<b>2 333 156</b>	<b>87 703</b>	<b>273 974</b>	<b>68.5%</b>		<b>8 703</b>	<b>273 974</b>	<b>26708.6%</b>	<b>(100.0%)</b>	
Education	1 240			1 240	381	381		381		381									
Health	1 156 579			1 156 579	647 599	647 599		647 599	50 858	647 546	4 703	61 115	58.0%		4 703	61 115	13668.8%	(100.0%)	
Social Development	15 749			15 749	4 001	4 001		4 001		4 001									
Public Works, Roads and Transport	787 902	180		789 902	525 416	524 060	22 129	524 051	39 476	524 051									
Agriculture	652			652	600	600		600		600									
Sports, Arts and Culture	387 207		300	387 507	357 754	357 754		357 754	1 039	357 754	4 000	203 639	92.3%				8843.9%	(100.0%)	
Housing and Local Government	848 271			848 271	623 155	623 155		623 155		623 155		8 594	73.5%					(100.0%)	
Office of the Premier	5 673			5 673	5 673	5 673		5 673		5 673			100.0%					(100.0%)	
Other Departments	203 833			203 833	170 017	175 617	2	170 017	142	170 017		626	83.4%					(100.0%)	
<b>Total of Provincial transfers to Municipalities (Part B)</b>	<b>3 406 926</b>	<b>180</b>	<b>300</b>	<b>3 407 406</b>	<b>2 334 576</b>	<b>2 338 670</b>	<b>22 131</b>	<b>2 333 156</b>	<b>91 515</b>	<b>2 333 156</b>	<b>87 703</b>	<b>273 974</b>	<b>68.5%</b>		<b>8 703</b>	<b>273 974</b>	<b>26708.6%</b>	<b>(100.0%)</b>	

- Unallocated funds e.g DBSA, ESKOM, and Neighbourhood Development Grant.
- Spending of these grants is done at National department level and therefore no reporting is required from municipalities.
- Sources: DoRA Monthly reports by the national transferring officer and Municipal sign-offs and electronic verification.
- All the figures are unaudited.
- In future provincial Treasuries will be required to provide the National Treasury with a payment schedule in the same format as the provincial payment schedule that correspond with the amount in Budget Statement 1 and 2.