

PRESS RELEASE

01 September 2011

Local Government Revenue and Expenditure for the period ended 30 June 2011 Fourth Quarter Local Government Section 71 Report (Preliminary Results)

SUMMARY:

1. National Treasury has today released local government's revenue and expenditure for the fourth quarter of the 2010/11 financial year. The statement covers revenue and expenditure as well conditional grant spending for the period 1 July 2010 to 30 June 2011. It is available on the National Treasury's website: www.treasury.gov.za.
2. National Treasury publishes this information in terms of Sections 71 of the Municipal Finance Management Act, 2003 (Act No. 56 of 2003)(MFMA) and 30(3) of the 2010 Division of Revenue Act. The budgeted figures shown are based on the 2010/11 adjusted budgets approved by municipal councils during January and February 2011.
3. This information, referred to as the In-year Management, Monitoring and Reporting System for Local Government (IYM), enables 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 August 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 submitting reports remained at full coverage of 283 in the fourth quarter of 2010/11.
6. Although for comparison purposes it would be ideal to use audited figures for the previous financial year, the National Treasury is not yet in a position to do so due to inadequate information submitted to the Local Government Database by municipalities. Once all municipalities adhere to this good practice, the system will be adjusted accordingly. This publication will reconcile with the previous year's publication. In future, municipalities will be required to report their end-year results as at 30 June in three stages: Preliminary results, pre-audited information as at 31 August and finally, audited results once the audit outcomes are available.

HIGHLIGHTS:

7. The fact that all municipalities now consistently produce in-year financial reports every quarter is a significant achievement for local government. This is a massive improvement from just three years ago, when less than 50 municipalities produced quarterly financial reports regularly. This improvement facilitates transparency and better in-year management of budgets.
8. According to the fourth quarter reports, municipalities' cash flow situations have improved compared to the previous quarters of this financial year. This is largely as a result of significant under expenditure of both the operating and capital budgets by municipalities.
9. A quarter-on-quarter comparison of preliminary figures submitted at the end of the municipal financial year shows that the metros reported a 17.3 per cent or R5.8 billion increase in billings and other revenue, compared to the fourth quarter of the previous financial year.

CHALLENGES:

10. Now that consistent in-year financial reporting is in place, municipalities need to institutionalise processes to use these reports as management information to improve municipal performance. In addition, councils need to use the information to exercise in-year oversight of the implementation of their approved adjusted budgets.
11. Underspending at year end remains a challenge, especially in relation to capital and conditional grant performance.
12. Municipalities need to unbundle their outstanding debtors total so that steps can be taken to address each of the components – for instance, making provision for writing-off the amounts that are uncollectable, or ensuring that amounts owed by government institutions get paid timeously.

KEY TRENDS:

Aggregate trends

13. As at 30 June 2011 (fourth quarter YTD results for the 2010/11 financial year), municipalities had spent 89.7 per cent or R213.4 billion of the total adjusted expenditure budget of R237.9 billion. In respect of revenue, municipalities' billing and other revenue amounted to 93.8 per cent or R232.2 billion of a total adjusted revenue budget of R247.5 billion.
14. Underpinning the above position is aggregate net overspending of R3.9 billion or 1.6 per cent, and aggregate net underspending of R28.4 billion or 12 per cent of municipalities' total budgets. This is made up as follows:

Aggregate overspending of the operating budget	–	R4.5 bn or 2.3 per cent
Aggregate underspending of the operating budget	–	R17.8 bn or 9.1 per cent
Aggregate overspending of the capital budget	–	R1.1 bn or 2.5 per cent
Aggregate underspending of the capital budget	–	R12.4 bn or 29.3 per cent

(Note: the separate totals for the operating and capital budgets shown above do not add up to the 'aggregate net' totals due to the effect of netting out the over- and underspending of the operating and capital budgets within each municipality).
15. Municipalities' aggregate overspending of conditional grants was R0.6 billion or 3.2 per cent, while aggregate underspending of conditional grants was R5.1 billion or 28.2 per cent. These amounts are included in the aggregate amounts reflected above.
16. Metropolitan municipalities reported billed and other revenue at 95.1 per cent or R134.4 billion of the total adjusted revenue budget of R141.3 billion. City of Johannesburg has the

highest proportion at 99.3 per cent, with Nelson Mandela Bay following at 98.7 per cent. The lowest was reported by Ekurhuleni at 89.3 per cent.

17. The aggregated adjusted capital budget for metros in the 2010/11 financial year amounts to R19.2 billion. Of this metros spent R16.4 billion or 85.2 per cent by 30 June 2011. By the end of the fourth quarter eThekweni had spent 95.4 per cent of its adjusted capital budget and the City of Johannesburg with 93.4 per cent. Spending has been low in Cape Town and Ekurhuleni where only 71.5 and 67.3 per cent respectively of their adjusted capital budgets were spent by the end of the fourth quarter.
18. In aggregate metros have:
 - spent 99 per cent or R14.9 billion of a total adjusted budget of R15.1 billion on water;
 - spent 96.5 per cent or R35.6 billion of a total adjusted budget of R36.9 billion on electricity;
 - spent 95.3 per cent or R3.3 billion of an adjusted budget of R3.5 billion on the provision of waste water management; and
 - spent 99.4 per cent or R5.70 billion of an adjusted budget of R5.74 billion on the provision of solid waste management.
19. In aggregate secondary cities have:
 - spent 88.9 per cent or R3.3 billion of a total adjusted budget of R3.7 billion on water;
 - spent 94.2 per cent or R10 billion of a total adjusted budget of R10.7 billion on electricity;
 - spent 76.6 per cent or R1.4 billion of an adjusted budget of R1.8 billion on the provision of waste water management; and
 - spent 85.3 per cent or R1.2 billion of an adjusted budget of R1.4 billion on the provision of solid waste management.
20. Aggregate outstanding consumer debts amount to R64.6 billion as at 30 June 2011 (unaudited figures). The largest component of outstanding consumer debt relates to households, who account for 63.3 per cent or R40.9 billion. National and provincial government's contribution represents 4.5 per cent or R2.9 billion. Going forward, municipalities will have to report on the different components of their consumer debts to ensure that they are actively managing their debtors, which includes making the necessary provisions for the write-off of irrecoverable debt.
21. Metropolitan municipalities were owed R36.6 billion in outstanding debt as at 30 June 2011. This represents an increase of R6.0 billion or 19.7 per cent from the fourth quarter of the 2009/10 financial year. The City of Johannesburg's share in this increase is R3.6 billion or 60 per cent. The City of Johannesburg's outstanding debt has grown by 44 per cent year-on-year, the highest of any metro.
22. Secondary cities were owed R13.5 billion in outstanding debt as at 30 June 2011. This represents an increase of R1.9 billion from the fourth quarter of the 2009/10 financial year. Analysis of the outstanding debtors per customer group indicates that the total amount outstanding from households is R9.6 billion or 71.3 per cent of the total outstanding debt.
23. The creditor age analysis shows that R16.2 billion was owed by municipalities as at 30 June 2011, compared to the R9.7 billion reported in the third quarter of 2010/11; this shows an overall increase of R6.5 billion quarter-on-quarter. Free State consistently has the highest percentage of creditors outstanding for more than 90 days at 48.6 per cent or R488 million, followed by Limpopo at 46.9 per cent or R256 million, and North West at 45.5 per cent or R268 million.

Conditional Grants

24. In aggregate, municipalities reported expenditure of 75.8 per cent or R13.5 billion of the R17.8 billion in conditional grants transferred directly to municipalities. This represents an underperformance of R4.5 billion or 25 per cent for the municipal financial year.
25. An amount of R54.4 billion was originally provided in the 2010 Division of Revenue Act (Act No.1 of 2010) for local government. This consisted of the local government equitable share of R30.2 billion and R24.2 billion for both direct and indirect grants.
26. These allocations were adjusted in December as reflected in Government Gazette No. 33879 of 2010, which shows all additional in-year allocations, new allocations, re-allocations, rollovers and technical adjustments to local government spheres. These adjustments were done in terms of Sections 6(3) and 24 and re-allocations in terms of Section 18 of the 2010 DoRA.
27. Additional allocations of R533.9 million were made to local government during the 2010/11 financial year. Of this, R390.1 million was added to the equitable share, while a further R143.0 million was added to direct conditional grants following additional allocations to the Municipal Drought Relief programme, rollovers, and virements from the Department of Water Affairs.
28. The adjustment Gazette increased the total baseline for the local government conditional grant allocations from R17.9 billion to a revised total of R18.0 billion, while the unconditional grant (equitable share) also increased from R30.2 billion to R30.6 billion.
29. Of the R21.7 billion in conditional grants allocated to municipalities for the 2010/11 financial year, R17.8 billion has been transferred directly to municipalities as at 31 March 2011. According to expenditure reports provided by the national departments, only 81.4 per cent of this amount was spent. The R21.7 billion conditional grant allocation includes R3.7 billion in indirect conditional grants.
30. The spending analysis for the fourth quarter indicates that the Financial Management Grant (FMG) is the best performing programme with expenditure of 91.2 per cent. However, municipalities reported over expenditure of 3.8 per cent on this programme in the 2010/11 financial year. The Water Services Operating and Transfer Subsidy grant reflects expenditure of 90.7 per cent, as reported by the transferring national department, and over expenditure of 128.9 per cent as verified by municipalities.
31. The Electricity Demand Side Management Grant (EDSM) reflects under spending of 16.4 per cent against an allocated R220 million as reported by the national transferring department. However, total under spending of 25.2 per cent was reported by municipalities at the end of the municipal financial year.
32. A summary of key aggregated information is included in the tables in **Annexure A**.

STRUCTURE OF INFORMATION RELEASED:

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

- Municipal Budget Statements:
 - a. Cash Flow closing balances as at 30 June 2011;
 - b. Over and under spending of S71 expenditure;
 - c. Over and under spending of allocated conditional grants;
 - d. High-level summary of revenue for 283 municipalities; and
 - e. High-level summary of expenditure for 283 municipalities.
- Summary of revenue and expenditure per function (electricity, water, etc):
 - a. High level summary of revenue per function; and
 - b. High level summary of expenditure per function.
- Consolidation of revenue and expenditure numbers for each municipality in one file.
- Detail per province per municipality.
- Summary of Conditional Grant (CG) Information for all municipalities and per grant.
- CG - Detail per province per Municipality.
- Summary of Conditional Grant (CG) information per programme.
- Section 71 summary information for the fourth quarter:
 - a. Summary of total monthly operating expenditure – 283 municipalities;
 - b. Summary of total monthly capital expenditure – 283 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 – 283 municipalities.
- Non Compliance:
 - a. List of Non Compliance to Section 71 of the MFMA.

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

SUMMARY TABLES:

Aggregated revenue and expenditure for municipalities

Table 1: National aggregated revenue and expenditure as at 4th quarter ended 30 June 2011

R thousands	Adjusted Budget			Fourth Quarter 2010/11				Year to date: 30 June 2011				2009/10			Q4 of 2009/10 to Q4 of 2010/11
	Operating	Capital	Total	Operating	Capital	Total	4th Q as % of adj budget	Operating	Capital	Total	Total as % of adj budget	Fourth Quarter Total	YTD Total	Total as % of adj budget	
Expenditure															
Category A (Metro)	115 302 665	19 215 214	134 517 879	32 629 555	7 741 762	40 371 317	30.0%	111 313 186	16 367 520	127 680 706	94.9%	36 712 417	117 518 669	93.8%	10.0%
Category B (Local)	67 651 703	17 413 407	85 065 110	16 520 620	3 838 566	20 359 187	23.9%	60 120 889	11 091 959	71 212 849	83.7%	19 699 195	64 928 543	86.8%	3.4%
Category C (District)	12 781 597	5 617 256	18 398 853	3 406 461	795 994	4 202 455	22.8%	11 028 071	3 485 462	14 513 532	78.9%	6 551 071	17 232 785	102.6%	(35.9%)
Total	195 735 965	42 245 877	237 981 842	52 556 636	12 376 322	64 932 958	27.3%	182 462 146	30 944 941	213 407 087	89.7%	62 962 683	199 679 998	92.0%	3.1%
Revenue															
Category A (Metro)	122 059 963	19 215 215	141 275 178	31 952 335	7 741 762	39 694 097	28.1%	117 986 962	16 367 520	134 354 483	95.1%	33 831 654	121 974 996	92.2%	17.3%
Category B (Local)	71 357 098	15 503 720	86 860 818	13 601 500	3 769 421	17 370 921	20.0%	68 109 140	10 573 650	78 682 791	90.6%	17 969 201	70 578 654	92.1%	(3.3%)
Category C (District)	14 938 818	4 422 457	19 361 276	2 253 239	749 862	3 003 101	15.5%	15 661 506	3 527 577	19 189 083	99.1%	6 905 206	21 960 206	136.3%	(56.5%)
Total	208 355 879	39 141 392	247 497 272	47 807 074	12 261 045	60 068 119	24.3%	201 757 608	30 468 748	232 226 356	93.8%	58 706 061	214 513 856	95.3%	2.3%

Source: National Treasury local government database

Aggregate revenue trends for metros

Table 2: Metros aggregated revenue as at 4th quarter ended 30 June 2011

R thousands	Adjusted Budget			Fourth Quarter 2010/11				Year to date: 30 June 2011				2009/10			Q4 of 2009/10 to Q4 of 2010/11
	Operating Revenue	Capital Revenue	Total	Operating Revenue	Capital Revenue	Total	4th Q as % of adj budget	Operating Revenue	Capital Revenue	Total	Total Rev as % of adj budget	Fourth Quarter Total	YTD Total	Total Rev as % of adj budget	
Cape Town	28 750 145	3 995 477	32 745 622	7 284 873	1 374 560	8 659 433	26.4%	27 682 983	2 857 695	30 540 678	93.3%	8 722 181	29 825 061	96.4%	(0.7%)
Ekurhuleni Metro	19 818 757	2 230 533	22 049 290	3 918 076	699 969	4 618 045	20.9%	18 188 211	1 502 254	19 690 465	89.3%	4 479 453	16 923 253	90.0%	3.1%
eThekweni	22 918 545	5 125 772	28 044 317	6 368 081	2 203 014	8 571 095	30.6%	22 269 410	4 890 693	27 160 103	96.8%	6 852 646	25 398 876	96.0%	25.1%
City Of Johannesburg	28 442 996	3 812 518	32 255 514	9 109 047	1 928 595	11 037 643	34.2%	28 460 024	3 560 772	32 020 797	99.3%	7 032 717	26 896 716	87.1%	56.9%
Nelson Mandela Bay	6 182 078	1 626 634	7 808 712	1 587 933	459 053	2 046 985	26.2%	6 308 824	1 394 721	7 703 545	98.7%	2 206 938	7 051 593	87.1%	(7.2%)
City Of Tshwane	15 947 443	2 424 280	18 371 724	3 684 326	1 076 571	4 760 897	25.9%	15 077 511	2 161 384	17 238 895	93.8%	4 537 719	15 879 497	92.8%	4.9%
Total	122 059 963	19 215 215	141 275 178	31 952 335	7 741 762	39 694 097	28.1%	117 986 962	16 367 520	134 354 483	95.1%	33 831 654	121 974 996	92.2%	17.3%

Source: National Treasury local government database

Aggregate expenditure trends for metros

Table 3: Metros aggregated expenditure as at 4th quarter ended 30 June 2011

R thousands	Adjusted Budget			Fourth Quarter 2010/11				Year to date: 30 June 2011				2009/10			Q4 of 2009/10 to Q4 of 2010/11
	Operating Expenditure	Capital Expenditure	Total	Operating Expenditure	Capital Expenditure	Total	4th Q as % of adj budget	Operating Expenditure	Capital Expenditure	Total	Total Exp as % of adj budget	Fourth Quarter Total	YTD Total	Total Exp as % of adj budget	
Cape Town	26 966 888	3 995 477	30 962 365	7 532 333	1 374 560	8 906 893	28.8%	25 844 701	2 857 695	28 702 396	92.7%	9 154 184	27 775 403	95.1%	(2.7%)
Ekurhuleni Metro	20 265 721	2 230 533	22 496 254	4 934 656	699 969	5 634 625	25.0%	18 707 544	1 502 254	20 209 798	89.8%	5 120 267	16 841 339	85.0%	10.0%
eThekweni	20 823 768	5 125 772	25 949 540	6 093 568	2 203 014	8 296 582	32.0%	19 740 166	4 890 693	24 630 859	94.9%	6 883 280	23 793 485	99.3%	20.5%
City Of Johannesburg	26 071 424	3 812 517	29 883 941	7 187 944	1 928 595	9 116 539	30.5%	26 238 019	3 560 772	29 798 792	99.7%	6 873 585	26 003 674	92.5%	32.6%
Nelson Mandela Bay	6 035 990	1 626 634	7 662 624	1 585 734	459 053	2 044 786	26.7%	5 631 989	1 394 721	7 026 711	91.7%	3 325 190	7 488 808	91.8%	(38.5%)
City Of Tshwane	15 138 875	2 424 280	17 563 156	5 295 321	1 076 571	6 371 892	36.3%	15 150 766	2 161 384	17 312 150	98.6%	5 355 910	15 615 961	97.0%	19.0%
Total	115 302 665	19 215 214	134 517 879	32 629 555	7 741 762	40 371 317	30.0%	111 313 186	16 367 520	127 680 706	94.9%	36 712 417	117 518 669	93.8%	10.0%

Source: National Treasury local government database

Aggregated revenue and expenditure for secondary cities

Table 4: 21 Secondary cities aggregated budgets and expenditure as at 4th quarter ended 30 June 2011

R thousands	Adjusted Budget			Fourth Quarter 2010/11				Year to date: 30 June 2011				2009/10			Q4 of 2009/10 to Q4 of 2010/11
	Operating Expenditure	Capital Expenditure	Total	Operating Expenditure	Capital Expenditure	Total	4th Q as % of adj budget	Operating Expenditure	Capital Expenditure	Total	Total Exp as % of adj budget	Fourth Quarter Total	YTD Total	Total Exp as % of adj budget	
Buffalo City	3 258 669	750 576	4 009 245	847 311	169 362	1 016 673	25.4%	3 010 597	367 739	3 378 336	84.3%	1 176 117	2 886 014	81.7%	(13.6%)
City Of Matlosana	1 410 352	314 317	1 724 669	399 791	45 886	445 677	25.8%	1 612 706	168 115	1 780 821	103.3%	334 288	1 204 600	77.4%	33.3%
Drakenstein	1 101 891	254 887	1 356 778	309 863	130 778	440 641	32.5%	994 535	234 410	1 228 945	90.6%	415 073	1 171 832	89.8%	6.2%
Emalahleni (Mp)	1 235 261	230 704	1 465 965	282 468	36 165	318 633	21.7%	1 108 991	100 061	1 209 052	82.5%	201 730	959 547	90.8%	58.0%
Emfuleni	3 182 886	337 148	3 520 033	596 972	40 188	637 161	18.1%	2 398 497	173 060	2 571 557	73.1%	1 131 169	2 992 854	95.8%	(43.7%)
George	1 061 883	150 517	1 212 400	219 059	37 839	256 897	21.2%	754 220	123 753	877 974	72.4%	280 667	878 505	74.8%	(8.5%)
Govan Mbeki	953 686	148 226	1 101 912	242 125	36 045	278 170	25.2%	880 783	109 200	989 983	89.8%	205 560	792 877	86.2%	35.3%
Madibeng	710 763	172 031	882 794	212 586	30 991	243 577	27.6%	695 975	49 553	745 528	84.5%	1 077 085	1 588 441	154.1%	(77.4%)
Mangaung	3 080 947	789 711	3 870 658	593 200	154 862	748 062	19.3%	2 537 428	447 906	2 985 334	77.1%	1 041 330	3 296 776	91.0%	(28.2%)
Majhlabeng	1 419 343	159 604	1 578 947	181 162	55 285	236 448	15.0%	920 610	144 519	1 065 129	67.5%	267 484	1 005 549	67.8%	(11.6%)
Mbombela	1 504 346	700 290	2 204 636	286 138	124 136	410 274	18.6%	1 013 169	393 760	1 406 929	63.8%	965 524	2 653 395	86.8%	(57.5%)
Mogale City	1 307 887	200 044	1 507 931	460 425	52 580	513 006	34.0%	1 285 347	124 693	1 410 039	93.5%	348 684	1 064 439	83.8%	47.1%
Msunduzi	2 388 296	295 937	2 684 234	732 141	36 147	768 288	28.6%	2 280 702	68 995	2 349 696	87.5%	593 270	2 352 887	78.0%	29.5%
Newcastle	1 007 880	200 370	1 208 250	285 334	83 681	369 015	30.5%	968 730	138 683	1 107 412	91.7%	265 754	1 018 509	93.4%	38.9%
Polokwane	1 284 353	609 734	1 894 087	443 347	77 232	520 579	27.5%	1 237 363	288 536	1 525 899	80.6%	658 305	1 885 399	73.6%	(20.9%)
Rustenburg	1 943 353	387 566	2 330 919	586 117	69 474	655 591	28.1%	2 128 966	185 376	2 314 342	99.3%	639 109	2 315 626	118.2%	2.6%
Sol Plaatje	1 037 898	119 469	1 157 367	201 685	36 151	237 836	20.5%	876 864	92 744	969 608	83.8%	211 838	883 961	83.2%	12.3%
Stellenbosch	747 507	144 689	892 196	155 566	65 240	220 806	24.7%	564 048	109 882	673 930	75.5%	219 752	659 252	71.1%	0.5%
Steve Tshwete	835 606	437 553	1 273 159	186 382	59 330	245 712	19.3%	777 833	229 897	1 007 731	79.2%	243 984	784 152	77.0%	0.7%
Tlokwe	669 779	111 972	781 751	177 884	30 167	208 052	26.6%	625 547	86 116	711 663	91.0%	209 830	661 404	93.2%	(0.8%)
uMhlathuze	1 719 174	169 441	1 888 616	426 819	43 821	470 640	24.9%	1 679 845	79 950	1 759 795	93.2%	405 032	1 632 727	94.4%	16.2%
Total	31 861 759	6 684 786	38 546 545	7 826 377	1 415 363	9 241 740	24.0%	28 352 755	3 716 948	32 069 703	83.2%	10 891 583	32 688 747	87.9%	(15.1%)

Source: National Treasury local government database

Operating expenditure per function for metros

Table 5: Metros aggregated budgets and expenditure per function as at 4th quarter ended 30 June 2011

R thousands	Adjusted Budget	Fourth Quarter 2010/11		Year to date: 30 June		Fourth Quarter		Q4 of 2009/10 to Q4 of 2010/11
		Actual Expenditure	4th Q as % of adj budget	Actual Expenditure	Total Exp as % of adj budget	Actual Expenditure	Total Exp as % of adj budget	
Water								
Cape Town	3 142 363	1 000 230	31.8%	3 209 673	102.1%	846 736	96.6%	18.1%
Ekurhuleni Metro	2 743 208	651 102	23.7%	2 556 216	93.2%	600 330	91.4%	8.5%
eThekwini	2 994 655	956 076	31.9%	2 834 058	94.6%	939 831	109.9%	1.7%
City Of Johannesburg	4 285 169	1 093 203	25.5%	4 417 165	103.1%	892 686	164.5%	22.5%
Nelson Mandela Bay	399 701	34 727	8.7%	388 389	97.2%	217 085	106.2%	(84.0%)
City Of Tshwane	1 511 831	450 013	29.8%	1 524 351	100.8%	495 215	97.6%	(9.1%)
Total	15 076 927	4 185 352	27.8%	14 929 851	99.0%	3 991 882	111.5%	4.8%
Electricity								
Cape Town	6 429 727	1 870 520	29.1%	6 214 211	96.6%	1 712 144	101.5%	9.3%
Ekurhuleni Metro	7 504 073	1 979 787	26.4%	7 059 914	94.1%	1 570 507	95.5%	26.1%
eThekwini	6 974 509	1 673 304	24.0%	6 376 605	91.4%	1 372 819	91.5%	21.9%
City Of Johannesburg	8 393 472	2 282 237	27.2%	8 405 093	100.1%	1 738 131	92.7%	31.3%
Nelson Mandela Bay	2 286 081	673 952	29.5%	1 934 752	84.6%	613 080	93.2%	9.9%
City Of Tshwane	5 331 549	1 720 291	32.3%	5 638 293	105.8%	1 319 410	103.4%	30.4%
Total	36 919 411	10 200 091	27.6%	35 628 869	96.5%	8 326 092	96.1%	22.5%
Sanitation								
Cape Town	1 531 381	528 269	34.5%	1 595 433	104.2%	426 883	106.7%	23.8%
Ekurhuleni Metro	50 326	10 803	21.5%	30 218	60.0%	47 341	99.6%	(77.2%)
eThekwini	1 015 778	370 752	36.5%	988 602	97.3%	258 161	96.3%	43.6%
City Of Johannesburg	-	-	0.0%	-	0.0%	-	0.0%	-
Nelson Mandela Bay	396 364	80 327	20.3%	309 689	78.1%	80 060	80.5%	0.3%
City Of Tshwane	519 825	87 857	16.9%	425 969	81.9%	430 229	124.9%	(79.6%)
Total	3 513 674	1 078 007	30.7%	3 349 911	95.3%	1 242 673	73.0%	(13.3%)
Refuse removal								
Cape Town	1 923 013	604 972	31.5%	1 893 815	98.5%	497 573	100.4%	21.6%
Ekurhuleni Metro	891 330	249 418	28.0%	785 401	88.1%	270 178	99.0%	(7.7%)
eThekwini	939 363	257 508	27.4%	879 001	93.6%	200 346	86.8%	28.5%
City Of Johannesburg	1 067 968	336 035	31.5%	1 164 509	109.0%	200 258	93.7%	67.8%
Nelson Mandela Bay	261 138	75 217	28.8%	246 269	94.3%	108 246	112.5%	(30.5%)
City Of Tshwane	661 819	419 722	63.4%	740 112	111.8%	-	0.0%	-
Total	5 744 632	1 942 871	33.8%	5 709 107	99.4%	1 276 601	96.7%	52.2%

Source: National Treasury local government database

Operating expenditure per function for secondary cities

Table 6a: 21 Secondary cities aggregated budgets and expenditure per function as at 4th quarter ended 30 June 2011

	Adjusted Budget	Fourth Quarter 2010/11		Year to date: 30 June 2011		Fourth Quarter 2009/10		Q4 of 2009/10 to Q4 of 2010/11
		Actual Expenditure	4th Q as % of adj budget	Actual Expenditure	Total Exp as % of adj budget	Actual Expenditure	Total Exp as % of adj budget	
R thousands								
Water								
Buffalo City	303 807	77 097	25.4%	287 791	94.7%	75 544	92.9%	2.1%
City Of Matlosana	152 254	39 943	26.2%	138 742	91.1%	19 301	345.8%	106.9%
Drakenstein	58 184	13 534	23.3%	52 906	90.9%	16 451	80.3%	(17.7%)
Emalahleni (Mp)	124 622	22 333	17.9%	113 859	91.4%	17 709	82.9%	26.1%
Emfuleni	321 399	95 039	29.6%	362 449	112.8%	85 971	89.2%	10.5%
George	110 839	19 385	17.5%	61 373	55.4%	19 867	70.2%	(2.4%)
Gov an Mbeki	153 784	49 475	32.2%	138 821	90.3%	11 301	71.1%	337.8%
Madibeng	87 118	14 065	16.1%	44 643	51.2%	133 035	208.1%	(89.4%)
Mangaung	340 632	69 012	20.3%	342 895	100.7%	90 663	96.1%	(23.9%)
Matjhabeng	203 350	30 248	14.9%	122 574	60.3%	59 071	69.6%	(48.8%)
Mbombela	141 878	19 134	13.5%	77 266	54.5%	31 932	87.2%	(40.1%)
Mogale City	174 089	76 007	43.7%	183 425	105.4%	36 712	92.5%	107.0%
Msunduzi	278 620	64 334	23.1%	208 341	74.8%	81 607	99.6%	(21.2%)
New castle	194 400	42 002	21.6%	187 350	96.4%	38 762	79.4%	8.4%
Polokwane	192 019	60 783	31.7%	182 416	95.0%	36 605	80.6%	66.1%
Rustenburg	310 334	78 431	25.3%	315 027	101.5%	106 488	129.4%	(26.3%)
Sol Plaatje	108 287	20 620	19.0%	80 473	74.3%	19 874	79.8%	3.8%
Stellenbosch	57 540	13 504	23.5%	35 104	61.0%	10 540	49.9%	28.1%
Steve T Schwete	46 473	12 798	27.5%	45 773	98.5%	9 842	94.8%	30.0%
Tlokwe	36 773	7 421	20.2%	30 089	81.8%	6 205	67.6%	19.6%
uMhlathuze	333 086	76 020	22.8%	304 549	91.4%	40 939	93.4%	85.7%
Total	3 729 487	901 186	24.2%	3 315 863	88.9%	948 418	94.2%	(5.0%)

Source: National Treasury local government database

Table 6b: 21 Secondary cities aggregated budgets and expenditure per function as at 4th quarter ended 30 June 2011

	Adjusted Budget	Fourth Quarter 2010/11		Year to date: 30 June 2011		Fourth Quarter 2009/10		Q4 of 2009/10 to Q4 of 2010/11
		Actual	4th Q as %	Actual	Total Exp as	Actual	Total Exp as	
		Expenditure	of adj budget	Expenditure	% of adj budget	Expenditure	% of adj budget	
R thousands								
Electricity								
Buffalo City	957 575	247 058	25.8%	900 828	94.1%	213 008	90.9%	16.0%
City Of Matlosana	351 151	70 284	20.0%	338 783	96.5%	48 184	89.9%	45.9%
Drakenstein	417 571	136 013	32.6%	402 637	96.4%	108 271	109.6%	25.6%
Emalahleni (Mp)	569 662	140 401	24.6%	552 952	97.1%	90 003	96.3%	56.0%
Emfuleni	965 208	207 214	21.5%	876 163	90.8%	177 161	104.8%	17.0%
George	288 197	59 021	20.5%	229 028	79.5%	49 343	77.0%	19.6%
Gov an Mbeki	267 291	60 310	22.6%	318 432	119.1%	87 941	105.7%	(31.4%)
Madibeng	196 205	93 584	47.7%	281 304	143.4%	199 103	189.8%	(53.0%)
Mangaung	1 224 696	207 262	16.9%	959 335	78.3%	321 792	100.0%	(35.6%)
Matjhabeng	236 260	14 530	6.2%	246 402	104.3%	39 108	93.6%	(62.8%)
Mbombela	348 071	76 460	22.0%	295 263	84.8%	27 978	115.9%	173.3%
Mogale City	441 012	174 308	39.5%	440 017	99.8%	89 309	82.0%	95.2%
Msunduzi	911 514	290 794	31.9%	904 809	99.3%	216 592	103.5%	34.3%
Newcastle	327 273	76 917	23.5%	260 134	79.5%	41 150	81.0%	86.9%
Polokwane	424 998	123 857	29.1%	398 267	93.7%	85 758	88.1%	44.4%
Rustenburg	901 483	199 508	22.1%	928 337	103.0%	193 857	135.9%	2.9%
Sol Plaatje	319 191	50 937	16.0%	266 629	83.5%	47 002	86.0%	8.4%
Stellenbosch	213 955	51 029	23.9%	176 614	82.5%	37 728	88.4%	35.3%
Steve Tshwete	293 817	47 610	16.2%	254 453	86.6%	56 759	98.3%	(16.1%)
Tlokwe	251 359	78 263	31.1%	239 068	95.1%	54 054	104.4%	44.8%
uMhlathuze	758 501	192 647	25.4%	774 700	102.1%	157 072	105.1%	22.6%
Total	10 664 988	2 598 009	24.4%	10 044 153	94.2%	2 341 171	102.0%	11.0%

Source: National Treasury local government database

Table 6c: 21 Secondary cities aggregated budgets and expenditure per function as at 4th quarter ended 30 June 2011

	Adjusted Budget	Fourth Quarter 2010/11		Year to date: 30 June 2011		Fourth Quarter 2009/10		Q4 of 2009/10 to Q4 of 2010/11
		Actual	4th Q as %	Actual	Total Exp as	Actual	Total Exp as	
		Expenditure	of adj budget	Expenditure	% of adj budget	Expenditure	% of adj budget	
R thousands								
Sanitation								
Buffalo City	319 554	113 297	35.5%	307 602	96.3%	107 022	96.4%	5.9%
City Of Matlosana	101 822	19 490	19.1%	54 984	54.0%	(3 776)	-0.0%	(616.1%)
Drakenstein	49 775	14 475	29.1%	48 873	98.2%	12 454	78.1%	16.2%
Emalahleni (Mp)	39 756	9 582	24.1%	39 210	98.6%	7 612	106.7%	25.9%
Emfuleni	256 040	22 991	9.0%	89 227	34.8%	23 696	36.0%	(3.0%)
George	151 517	14 109	9.3%	72 246	47.7%	23 536	66.4%	(40.1%)
Gov an Mbeki	58 492	14 911	25.5%	52 809	90.3%	9 937	89.2%	50.1%
Madibeng	30 370	11 463	37.7%	37 539	123.6%	26 807	294.5%	(57.2%)
Mangaung	119 535	24 806	20.8%	93 482	78.2%	22 925	91.5%	8.2%
Matjhabeng	59 876	7 421	12.4%	38 528	64.3%	14 171	0.0%	(47.6%)
Mbombela	75 014	17 720	23.6%	46 697	62.3%	23 809	90.6%	(25.6%)
Mogale City	60 162	21 352	35.5%	65 603	109.0%	10 916	69.2%	95.6%
Msunduzi	17 515	1 394	8.0%	6 734	38.4%	1 752	91.9%	(20.4%)
New castle	50 620	13 884	27.4%	51 172	101.1%	10 787	93.7%	28.7%
Polokwane	45 730	22 569	49.4%	38 956	85.2%	5 676	85.5%	297.6%
Rustenburg	84 760	23 573	27.8%	90 785	107.1%	26 580	110.3%	(11.3%)
Sol Plaatje	37 673	7 793	20.7%	31 141	82.7%	6 327	92.5%	23.2%
Stellenbosch	47 857	9 504	19.9%	30 036	62.8%	7 682	49.3%	23.7%
Steve Tshwete	49 991	13 853	27.7%	49 179	98.4%	7 994	96.6%	73.3%
Tlokw e	66 096	9 483	14.3%	44 561	67.4%	6 838	40.5%	38.7%
uMhlathuze	109 034	31 423	28.8%	113 187	103.8%	16 729	84.1%	87.8%
Total	1 831 188	425 092	23.2%	1 402 549	76.6%	369 475	75.6%	15.1%

Source: National Treasury local government database

Table 6d: 21 Secondary cities aggregated budgets and expenditure per function as at 4th quarter ended 30 June 2011

	Adjusted Budget	Fourth Quarter 2010/11		Year to date: 30 June 2011		Fourth Quarter 2009/10		Q4 of 2009/10 to Q4 of 2010/11
		Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands								
Refuse removal								
Buffalo City	163 546	41 563	25.4%	140 581	86.0%	43 570	70.4%	(4.6%)
City Of Matlosana	43 070	11 463	26.6%	41 848	97.2%	10 548	94.0%	8.7%
Drakenstein	41 479	10 336	24.9%	36 386	87.7%	10 787	84.9%	(4.2%)
Emalahleni (Mp)	51 892	11 457	22.1%	51 443	99.1%	10 382	104.3%	10.4%
Emfuleni	183 716	35 243	19.2%	102 014	55.5%	23 440	55.7%	50.4%
George	41 109	7 760	18.9%	29 326	71.3%	7 567	72.1%	2.6%
Gov an Mbeki	56 673	12 363	21.8%	38 155	67.3%	6 117	69.7%	102.1%
Madibeng	-	-	0.0%	-	0.0%	38 524	146.2%	(100.0%)
Mangaung	70 248	17 924	25.5%	70 302	100.1%	19 414	102.1%	(7.7%)
Matjhabeng	-	-	0.0%	-	0.0%	-	0.0%	-
Mbombela	101 409	27 329	26.9%	92 883	91.6%	78 139	87.7%	(65.0%)
Mogale City	73 039	25 310	34.7%	66 430	91.0%	19 411	97.9%	30.4%
Msunduzi	212 925	50 515	23.7%	161 393	75.8%	46 773	95.7%	8.0%
New castle	76 175	26 630	35.0%	63 638	83.5%	11 321	67.2%	135.2%
Polokwane	68 743	17 510	25.5%	53 682	78.1%	13 612	73.4%	28.6%
Rustenburg	79 961	25 005	31.3%	92 684	115.9%	42 719	132.5%	(41.5%)
Sol Plaatje	37 374	8 335	22.3%	34 992	93.6%	10 449	100.1%	(20.2%)
Stellenbosch	25 575	4 557	17.8%	20 299	79.4%	5 406	79.2%	(15.7%)
Steve Tshwete	47 716	12 143	25.4%	47 493	99.5%	7 821	96.2%	55.3%
Tlokw e	-	6 551	0.0%	16 935	0.0%	11 632	199.8%	(43.7%)
uMhlathuze	59 879	16 801	28.1%	63 001	105.2%	11 932	118.4%	40.8%
Total	1 434 531	368 795	25.7%	1 223 485	85.3%	429 562	87.9%	(14.1%)

Source: National Treasury local government database

Aggregated municipal debtors age analysis

Table 7a: National Debtors Age Analysis as at 4th quarter ended 30 June 2011

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtor Age Analysis By Income Source										
Water	1 534 949	9.1%	642 589	3.8%	656 636	3.9%	13 950 263	83.1%	16 784 436	26.0%
Electricity	4 390 111	40.5%	767 892	7.1%	521 623	4.8%	5 164 245	47.6%	10 843 872	16.8%
Property Rates	2 001 151	13.0%	770 492	5.0%	707 226	4.6%	11 902 536	77.4%	15 381 405	23.8%
Sanitation	698 938	10.8%	298 334	4.6%	281 008	4.3%	5 185 623	80.2%	6 463 903	10.0%
Refuse Removal	348 582	8.7%	136 779	3.4%	173 271	4.3%	3 330 130	83.5%	3 988 761	6.2%
Other	403 962	3.6%	155 157	1.4%	326 388	2.9%	10 288 977	92.1%	11 174 483	17.3%
Total By Income Source	9 377 691	14.5%	2 771 242	4.3%	2 666 152	4.1%	49 821 774	77.1%	64 636 859	100.0%
Debtor Age Analysis By Customer Group										
Government	390 430	13.4%	166 379	5.7%	249 211	8.5%	2 109 992	72.4%	2 916 011	4.5%
Business	4 050 128	30.8%	801 291	6.1%	600 380	4.6%	7 695 986	58.5%	13 147 785	20.3%
Households	4 206 076	10.3%	1 571 425	3.8%	1 434 105	3.5%	33 714 932	82.4%	40 926 537	63.3%
Other	729 286	9.5%	232 010	3.0%	382 308	5.0%	6 302 922	82.4%	7 646 525	11.8%
Total By Customer Group	9 375 919	14.5%	2 771 104	4.3%	2 666 004	4.1%	49 823 832	77.1%	64 636 859	100.0%

Source: National Treasury local government database

Debtors' age analysis for the metros

Table 7b: Metros Debtors Age Analysis as at 4th quarter ended 30 June 2011

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
4th Quarter Ended 30 June 2011										
Nelson Mandela Bay	223 429	16.5%	88 379	6.5%	31 854	2.4%	1 008 780	74.6%	1 352 442	3.7%
Ekurhuleni Metro	993 365	11.0%	343 835	3.8%	265 057	2.9%	7 391 633	82.2%	8 993 890	24.6%
City Of Johannesburg	2 217 640	18.3%	515 978	4.3%	484 810	4.0%	8 883 285	73.4%	12 101 713	33.1%
City Of Tshwane	894 470	23.4%	82 841	2.2%	84 093	2.2%	2 755 377	72.2%	3 816 782	10.4%
eThekwini	732 242	16.0%	257 762	5.6%	168 147	3.7%	3 430 401	74.8%	4 588 552	12.5%
Cape Town	1 167 146	20.3%	266 965	4.6%	167 106	2.9%	4 160 129	72.2%	5 761 346	15.7%
Total	6 228 293	17.0%	1 555 760	4.2%	1 201 067	3.3%	27 629 605	75.5%	36 614 724	16.7%
4th Quarter Ended 30 June 2010										
Nelson Mandela Bay	293 629	24.9%	75 685	6.4%	25 681	2.2%	784 277	66.5%	1 179 271	3.9%
Ekurhuleni Metro	872 507	11.2%	320 508	4.1%	219 610	2.8%	6 372 595	81.9%	7 785 219	25.4%
City Of Johannesburg	614 074	7.3%	536 072	6.4%	388 155	4.6%	6 864 645	81.7%	8 402 946	27.5%
City Of Tshwane	836 609	23.6%	74 590	2.1%	108 745	3.1%	2 524 854	71.2%	3 544 798	11.6%
eThekwini	819 370	17.7%	251 800	5.4%	132 457	2.9%	3 431 948	74.0%	4 635 575	15.2%
Cape Town	999 918	19.8%	280 635	5.6%	131 312	2.6%	3 632 266	72.0%	5 044 130	16.5%
Total	4 436 107	14.5%	1 539 288	5.0%	1 005 960	3.3%	23 610 584	77.2%	30 591 939	16.7%
Movement between 30 June 2010 and 30 June 2011										
Nelson Mandela Bay	(70 201)		12 694		6 173		224 503		173 170	
Ekurhuleni Metro	120 859		23 327		45 447		1 019 038		1 208 671	
City Of Johannesburg	1 603 566		(20 094)		96 655		2 018 640		3 698 768	
City Of Tshwane	57 861		8 252		(24 651)		230 523		271 984	
eThekwini	(87 128)		5 962		35 689		(1 547)		(47 023)	
Cape Town	167 228		(13 670)		35 794		527 863		717 215	
Total	1 792 186		16 471		195 107		4 019 021		6 022 785	
Growth rate Q4 of 2009/10 to Q4 of 2010/11										
Nelson Mandela Bay	(23.9%)		16.8%		24.0%		28.6%		14.7%	
Ekurhuleni Metro	13.9%		7.3%		20.7%		16.0%		15.5%	
City Of Johannesburg	261.1%		(3.7%)		24.9%		29.4%		44.0%	
City Of Tshwane	6.9%		11.1%		(22.7%)		9.1%		7.7%	
eThekwini	(10.6%)		2.4%		26.9%		(0.0%)		(1.0%)	
Cape Town	16.7%		(4.9%)		27.3%		14.5%		14.2%	
Total	40.4%		1.1%		19.4%		17.0%		19.7%	

Source: National Treasury Local Government Database

Table 7c: Debtor Age Analysis by customer group for metros as at 30 June 2011

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Written Off	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtor Age Analysis By Customer Group												
Government	204 108	16.0%	69 872	5.5%	50 256	3.9%	953 787	74.6%	1 278 023	3.5%	2 063	.2%
Business	3 067 019	32.1%	531 487	5.6%	392 743	4.1%	5 556 370	58.2%	9 547 619	26.1%	2 051	-
Households	2 722 698	11.5%	916 869	3.9%	662 792	2.8%	19 295 243	81.8%	23 597 601	64.4%	8 129	-
Other	234 468	10.7%	37 532	1.7%	95 277	4.3%	1 824 206	83.2%	2 191 482	6.0%	231 284	10.6%
Total By Customer Group	6 228 293	17.0%	1 555 760	4.2%	1 201 067	3.3%	27 629 605	75.5%	36 614 724	100.0%	243 526	.7%

Source: National Treasury local government database

Debtors' age analysis for secondary cities

Table 8a: 21 Secondary cities Debtors Age Analysis as at 4th quarter ended 30 June 2011

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Buffalo City	141 070	18.8%	40 425	5.4%	29 878	4.0%	539 356	71.8%	750 729	5.6%
City Of Matlosana	78 646	11.1%	23 167	3.3%	26 087	3.7%	580 221	81.9%	708 122	5.2%
Drakenstein	56 448	27.6%	9 452	4.6%	7 496	3.7%	131 400	64.2%	204 797	1.5%
Emalahleni (Mp)	61 204	10.2%	25 309	4.2%	17 421	2.9%	493 719	82.6%	597 653	4.4%
Emfuleni	151 065	6.7%	67 551	3.0%	56 877	2.5%	1 965 428	87.7%	2 240 921	16.6%
George	30 816	33.2%	3 205	3.5%	2 588	2.8%	56 150	60.5%	92 760	0.7%
Gov an Mbeki	20 292	4.0%	18 870	3.7%	17 053	3.4%	449 649	88.9%	505 864	3.7%
Madibeng	44 343	7.6%	25 095	4.3%	20 582	3.5%	491 601	84.5%	581 621	4.3%
Mangaung	184 113	14.5%	71 897	5.7%	51 325	4.0%	962 784	75.8%	1 270 120	9.4%
Matjhabeng	85 693	7.5%	48 473	4.2%	46 072	4.0%	965 860	84.3%	1 146 098	8.5%
Mbombela	51 547	14.4%	1 939	0.5%	12 175	3.4%	292 726	81.7%	358 388	2.7%
Mogale City	213 240	26.4%	12 914	1.6%	10 688	1.3%	571 406	70.7%	808 248	6.0%
Msunduzi	276 828	31.0%	40 174	4.5%	32 563	3.7%	542 095	60.8%	891 660	6.6%
New castle	36 138	5.4%	21 739	3.2%	19 693	2.9%	592 087	88.4%	669 657	5.0%
Polokwane	88 253	26.1%	29 610	8.7%	13 444	4.0%	207 443	61.2%	338 751	2.5%
Rustenburg	(1 159)	-0.1%	118 378	8.2%	61 312	4.2%	1 268 184	87.7%	1 446 715	10.7%
Sol Plaatje	51 838	10.6%	18 863	3.9%	15 091	3.1%	403 892	82.5%	489 683	3.6%
Stellenbosch	23 406	20.1%	4 732	4.1%	4 525	3.9%	83 649	71.9%	116 311	0.9%
Steve Tshwete	5 297	17.4%	2 393	7.9%	1 405	4.6%	21 340	70.1%	30 435	0.2%
Tlokwe	46 366	30.8%	4 841	3.2%	3 794	2.5%	95 296	63.4%	150 297	1.1%
uMhlathuze	67 215	60.5%	6 285	5.7%	3 204	2.9%	34 423	31.0%	111 127	0.8%
Total	1 712 662	12.7%	595 311	4.4%	453 276	3.4%	10 748 711	79.6%	13 509 960	4.8%

Source: National Treasury local government database

Table 8b: 21 Secondary cities Debtors Age Analysis by customer group as at 4th quarter ended 30 June 2011

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Written Off	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtor Age Analysis By Customer Group												
Government	84 656	17.3%	33 000	6.7%	18 028	3.7%	353 207	72.2%	488 891	3.6%	-	-
Business	681 487	33.5%	175 002	8.6%	93 996	4.6%	1 085 796	53.3%	2 036 282	15.1%	-	-
Households	860 131	8.9%	356 131	3.7%	308 826	3.2%	8 109 831	84.2%	9 634 920	71.3%	282 737	2.9%
Other	84 614	6.3%	31 040	2.3%	32 277	2.4%	1 201 935	89.0%	1 349 867	10.0%	-	-
Total By Customer Group	1 710 889	12.7%	595 173	4.4%	453 128	3.4%	10 750 770	79.6%	13 509 960	100.0%	282 737	2.1%

Source: National Treasury local government database

Aggregated municipal creditors age analysis

Table 9: Creditor Age Analysis is for 4th quarter as at 30 June 2011

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Eastern Cape	1 077 630	73.6%	116 799	8.0%	61 652	4.2%	207 551	14.2%	1 463 633	100.0%
Free State	329 412	32.8%	120 297	12.0%	66 348	6.6%	488 804	48.6%	1 004 862	100.0%
Gauteng	7 325 033	96.8%	103 507	1.4%	76 102	1.0%	62 765	.8%	7 567 407	100.0%
KwaZulu-Natal	2 525 390	95.3%	50 109	1.9%	26 478	1.0%	47 909	1.8%	2 649 886	100.0%
Limpopo	279 792	51.1%	5 891	1.1%	4 826	.9%	256 640	46.9%	547 149	100.0%
Mpumalanga	273 839	79.9%	1 369	.4%	33 678	9.8%	33 672	9.8%	342 557	100.0%
North West	262 908	44.5%	31 258	5.3%	28 211	4.8%	268 601	45.5%	590 978	100.0%
Northern Cape	92 038	75.2%	2 245	1.8%	1 745	1.4%	26 291	21.5%	122 319	100.0%
Western Cape	1 850 665	97.3%	36 991	1.9%	65	-	13 433	.7%	1 901 154	100.0%
Total	14 016 706	86.6%	468 466	2.9%	299 106	1.8%	1 405 667	8.7%	16 189 945	100.0%

Source Local Government Database

Conditional grants transfers, payments and expenditure as at 30 June 2011

4th Quarter Ended 30 June 2011

TABLE 10: CONDITIONAL GRANTS TRANSFERRED FROM NATIONAL DEPARTMENTS AND ACTUAL PAYMENTS MADE BY MUNICIPALITIES: PRELIMINARY RESULTS

Summary: All Municipalities

					Year to date		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		YTD Expenditure		% Changes from 3rd to 4th Q		% Changes for the 4th Q	
	Division of revenue Act No. 1 of 2010	Adjustment (Mid year)	Other Adjustments	Total Available 2010/11	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 by 31 March 2011	Actual expenditure by municipalities by 31 March 2011	Actual expenditure National Department by 30 June 2011	Actual expenditure by municipalities by 30 June 2011	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
R thousands																				
National Treasury (Vote 8)																				
Local Government Restructuring Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Local Government Financial Management Grant	364 589	-	-	364 589	364 589	364 589	95 916	95 068	88 140	92 921	78 446	85 971	69 856	104 616	332 358	378 577	(11.0%)	21.7%	91.2%	103.8%
Neighbourhood Development Partnership (Schedule 6)	1 030 000	-	-	1 030 000	1 030 000	831 789	129 546	61 249	115 635	135 849	159 689	79 288	208 832	231 888	613 702	508 274	30.8%	192.5%	59.6%	49.3%
Neighbourhood Development Partnership (Schedule 7)	125 000	-	-	125 000	125 000	50 109	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sub-Total Vote	1 519 589	-	-	1 519 589	1 519 589	1 246 487	225 462	156 317	203 775	228 770	238 135	165 259	278 688	336 505	946 060	886 850	17.0%	103.6%	67.8%	63.6%
Provincial and Local Government (Vote 5)																				
Municipal Systems Improvement Grant	212 000	-	-	212 000	212 000	212 000	21 247	39 986	32 056	49 377	44 406	43 033	35 585	65 464	133 294	197 860	(19.9%)	52.1%	62.9%	93.3%
Disaster Relief Funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally Displaced People Management Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sub-Total Vote	212 000	-	-	212 000	212 000	212 000	21 247	39 986	32 056	49 377	44 406	43 033	35 585	65 464	133 294	197 860	(19.9%)	52.1%	62.9%	93.3%
Transport (Vote 33)																				
Public Transport Infrastructure and Systems Grant	3 699 462	-	-	3 699 462	3 699 462	3 699 462	2 019 659	298 284	433 390	529 209	358 058	487 813	146 728	758 942	2 957 835	2 074 248	(59.0%)	55.6%	80.0%	56.1%
Rural Transport Grant	10 400	-	-	10 400	10 400	10 400	3 363	3 263	-	3 268	190	69	1 670	2 156	8 757	778 996	3015.6%	50.2%	84.2%	50.2%
Sub-Total Vote	3 709 862	-	-	3 709 862	3 709 862	3 709 862	2 023 022	301 547	433 390	532 477	358 248	487 882	148 398	761 098	2 963 058	2 083 005	(58.6%)	56.0%	79.9%	56.1%
Public Works																				
Expanded Public Works Programme Incentive Grant (Municipality)	622 999	-	-	622 999	622 999	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sub-Total Vote	622 999	-	-	622 999	622 999	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Minerals and Energy (Vote 30)																				
Integrated National Electrification Programme (Municipal) Grant	1 020 105	-	-	1 020 105	1 020 105	1 020 105	110 274	128 471	167 647	246 362	199 935	258 391	230 905	260 106	708 761	893 330	15.5%	0.7%	69.5%	87.6%
National Electrification Programme (Allocation in-kind) Grant	1 751 780	(4)	-	1 751 776	1 751 776	510 594	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Backlogs in the Electrification of Clinics and Schools (Allocation in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity Demand Side Management (Municipal) Grant	220 000	-	-	220 000	220 000	220 000	-	19 197	832	31 170	16 701	36 957	18 580	77 167	36 113	164 492	11.3%	108.8%	16.4%	74.8%
Electricity Demand Side Management (Eskom) Grant	108 900	-	-	108 900	108 900	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sub-Total Vote	3 100 785	(4)	-	3 100 781	2 991 881	1 750 699	110 274	147 668	168 479	277 532	216 636	295 348	249 485	337 273	744 874	1 057 822	15.2%	14.2%	60.1%	85.3%
Water Affairs and Forestry (Vote 34)																				
Backlogs in Water and Sanitation at Clinics and Schools Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Implementation of Water Services Projects	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regional Bulk Infrastructure Grant	833 000	27 382	-	860 382	860 382	628 181	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Services Operating and Transfer Subsidy Grant (Schedule 6)	661 704	8 398	-	670 102	670 102	670 101	270 959	174 820	184 322	224 332	135 599	216 560	17 204	-	608 084	863 490	(87.3%)	14.4%	90.7%	128.9%
Water Services Operating and Transfer Subsidy Grant (Schedule 7)	145 978	42 586	-	188 564	145 978	85 947	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipal Drought Relief Grant	228 357	92 000	-	320 357	320 357	320 357	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sub-Total Vote	1 869 039	170 366	-	2 039 405	1 996 819	1 704 586	390 721	201 899	239 240	269 825	172 586	245 223	17 204	271 293	819 751	988 240	(90.0%)	10.6%	122.3%	147.5%
Sport and Recreation South Africa (Vote 19)																				
2010 World Cup Host City Operating Grant	210 280	-	-	210 280	210 280	210 280	171 235	183 930	11 738	32 313	349	51 089	10 376	22 049	193 698	289 382	2873.1%	(56.8%)	92.1%	137.6%
2010 FIFA World Cup Stadiums Development Grant	302 286	-	-	302 286	302 286	302 286	282 827	59 427	19 459	35 489	-	54 485	-	61 031	302 286	210 432	-	12.0%	100.0%	69.7%
Sub-Total Vote	512 566	-	-	512 566	512 566	512 566	454 062	243 357	31 197	67 802	349	105 574	10 376	83 081	495 984	500 014	2873.1%	(21.3%)	96.8%	97.6%
Human Settlements																				
Rural Households Infrastructure Grant	88 000	-	-	88 000	88 000	54 976	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sub-Total Vote	88 000	-	-	88 000	88 000	54 976	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sub-Total	11 634 840	170 362	-	11 805 202	11 653 716	9 191 176	3 224 788	1 090 975	1 108 137	1 425 784	1 030 360	1 342 319	739 736	1 854 714	6 103 021	5 713 791	(28.2%)	38.2%	75.7%	70.9%
Provincial and Local Government (Vote 5)																				
Municipal Infrastructure Grant	9 924 806	-	-	9 924 806	9 924 805	9 924 805	2 680 119	1 625 239	1 735 493	2 174 775	1 710 458	1 682 867	2 403 100	2 292 088	8 529 170	7 774 969	40.5%	36.2%	85.9%	78.3%
Sub-Total Vote	9 924 806	-	-	9 924 806	9 924 805	9 924 805	2 680 119	1 625 239	1 735 493	2 174 775	1 710 458	1 682 867	2 403 100	2 292 088	8 529 170	7 774 969	40.5%	36.2%	85.9%	78.3%
Sub-Total	9 924 806	-	-	9 924 806	9 924 805	9 924 805	2 680 119	1 625 239	1 735 493	2 174 775	1 710 458	1 682 867	2 403 100	2 292 088	8 529 170	7 774 969	40.5%	36.2%	85.9%	78.3%
Total	21 559 646	170 362	-	21 730 008	21 578 521	19 115 981	5 904 907	2 716 214	2 843 630	3 600 559	2 740 818	3 025 186	3 142 836	4 146 802	14 632 191	13 488 760	14.7%	37.1%	81.4%	75.0%

Table 11a: Over and unders spending of total municipal budget for the 4th Quarter Ended 30 June 2011 (Preliminary results)

R thousands	Code	Main appropriation	Adjusted Budget	Year to date: 30 June 2011	Total Expenditure as % of main appropriation	Total Expenditure as % of adjusted budget	(Over)	Under	(Over) spending as % of adjusted budget	Under spending as % of adjusted budget
Summary per Province										
Eastern Cape	EC	22 493 384	22 051 224	18 613 383	82.8%	84.4%	(552 322)	3 990 163	2.5%	18.1%
Free State	FS	11 542 208	11 501 160	8 421 451	73.0%	73.2%	(204 090)	3 283 798	1.8%	28.6%
Gauteng	GT	78 038 323	79 433 725	74 846 839	95.9%	94.2%	(114 346)	4 701 233	0.1%	5.9%
Kwazulu-Natal	KZ	43 977 920	44 441 514	39 671 081	90.2%	89.3%	(282 881)	5 053 314	0.6%	11.4%
Limpopo	LP	10 945 727	10 857 426	9 686 439	88.5%	89.2%	(1 095 356)	2 266 343	10.1%	20.9%
Mpumalanga	MP	10 942 442	11 584 511	10 191 875	93.1%	88.0%	(991 718)	2 384 354	8.6%	20.6%
North West	NW	10 260 907	10 342 265	8 847 980	86.2%	85.6%	(59 476)	1 553 760	0.6%	15.0%
Northern Cape	NC	4 262 854	4 255 991	4 091 791	96.0%	96.1%	(571 574)	735 774	13.4%	17.3%
Western Cape	WC	42 779 479	43 514 026	39 036 248	91.2%	89.7%	(2 576)	4 480 354	0.0%	10.3%
Total National		235 243 244	237 981 842	213 407 087	90.7%	89.7%	(3 874 337)	28 449 093	1.6%	12.0%
Net							24 574 756			

Table 11b: Over and unders spending of capital municipal budget for the 4th Quarter Ended 30 June 2011 (Preliminary results)

R thousands	Code	Main appropriation	Adjusted Budget	Year to date: 30 June 2011	Total Expenditure as % of main appropriation	Total Expenditure as % of adjusted budget	(Over)	Under	(Over) spending as % of adjusted budget	Under spending as % of adjusted budget
Summary per Province										
Eastern Cape	EC	5 642 586	5 415 342	3 449 595	61.1%	63.7%	(120 343)	2 086 089	2.2%	38.5%
Free State	FS	1 985 679	2 129 708	1 362 516	68.6%	64.0%	(69 162)	836 354	3.2%	39.3%
Gauteng	GT	9 287 658	9 463 984	8 021 454	86.4%	84.8%	(154 716)	1 597 246	1.6%	16.9%
Kwazulu-Natal	KZ	10 020 021	9 837 580	7 518 003	75.0%	76.4%	(44 649)	2 364 225	0.5%	24.0%
Limpopo	LP	3 297 293	3 161 042	2 269 968	68.8%	71.8%	(438 710)	1 329 784	13.9%	42.1%
Mpumalanga	MP	2 671 985	2 872 916	1 826 297	68.3%	63.6%	(87 676)	1 134 295	3.1%	39.5%
North West	NW	2 295 020	2 160 451	1 075 781	46.9%	49.8%	(38 633)	1 123 304	1.8%	52.0%
Northern Cape	NC	929 813	764 385	630 631	67.8%	82.5%	(106 217)	239 971	13.9%	31.4%
Western Cape	WC	6 079 563	6 440 469	4 790 696	78.8%	74.4%	-	1 649 773	-	25.6%
Total National		42 209 617	42 245 877	30 944 941	73.3%	73.2%	(1 060 105)	12 361 041	2.5%	29.3%
Net							11 300 936			

Table 11c: Over and unders spending of operating municipal budget for the 4th Quarter Ended 30 June 2011 (Preliminary results)

R thousands	Code	Main appropriation	Adjusted Budget	Year to date: 30 June 2011	Total Expenditure as % of main appropriation	Total Expenditure as % of adjusted budget	(Over)	Under	(Over) spending as % of adjusted budget	Under spending as % of adjusted budget
Summary per Province										
Eastern Cape	EC	16 850 798	16 635 882	15 163 788	90.0%	91.2%	(779 673)	2 251 768	4.7%	13.5%
Free State	FS	9 556 529	9 371 452	7 058 935	73.9%	75.3%	(166 377)	2 478 894	1.8%	26.5%
Gauteng	GT	68 750 665	69 969 742	66 825 385	97.2%	95.5%	(207 188)	3 351 545	0.3%	4.8%
Kwazulu-Natal	KZ	33 957 898	34 603 934	32 153 078	94.7%	92.9%	(399 152)	2 850 008	1.2%	8.2%
Limpopo	LP	7 648 434	7 696 384	7 416 470	97.0%	96.4%	(863 898)	1 143 812	11.2%	14.9%
Mpumalanga	MP	8 270 457	8 711 595	8 365 577	101.2%	96.0%	(1 175 469)	1 521 486	13.5%	17.5%
North West	NW	7 965 888	8 181 814	7 772 200	97.6%	95.0%	(408 394)	818 007	5.0%	10.0%
Northern Cape	NC	3 333 041	3 491 606	3 461 161	103.8%	99.1%	(552 851)	583 297	15.8%	16.7%
Western Cape	WC	36 699 916	37 073 557	34 245 552	93.3%	92.4%	(13 913)	2 841 918	0.0%	7.7%
Total National		193 033 626	195 735 965	182 462 146	94.5%	93.2%	(4 566 915)	17 840 735	2.3%	9.1%
Net							13 273 819			

Table 11d: Over and under spending of conditional grants adjusted allocations for the 4th quarter ended 30 June 2010 (Preliminary results)

R thousands	Code	Main allocation	Revised allocation	Year to date: 30 June 2010	Total Expenditure as % of main allocation	Total Expenditure as % of revised allocation	(Over)	Under	(Over) spending as % of adjusted budget	Under spending as % of adjusted budget
Summary per Province										
Eastern Cape	EC	3 473 521	3 483 658	2 881 557	83.0%	82.7%	(132 916)	735 016	3.8%	21.1%
Free State	FS	1 043 387	1 180 987	1 084 676	104.0%	91.8%	(44 471)	140 782	3.8%	11.9%
Gauteng	GT	3 000 150	2 459 615	1 900 232	63.3%	77.3%	(3 900)	563 283	0.2%	22.9%
Kwazulu-Natal	KZ	3 217 603	3 209 364	2 175 752	67.6%	67.8%	(38 188)	1 071 800	1.2%	33.4%
Limpopo	LP	2 392 703	2 482 003	2 279 459	95.3%	91.8%	(238 818)	441 362	9.6%	17.8%
Mpumalanga	MP	1 282 435	1 372 870	797 227	62.2%	58.1%	(3 639)	579 282	0.3%	42.2%
North West	NW	1 203 743	1 279 261	844 865	70.2%	66.0%	(36 877)	471 273	2.9%	36.8%
Northern Cape	NC	485 764	474 191	393 291	82.9%	81.0%	(43 284)	124 184	9.1%	26.2%
Western Cape	WC	1 784 683	2 042 438	1 131 701	63.4%	55.4%	(42 135)	952 871	2.1%	46.7%
Total		17 883 989	17 984 387	13 488 760	75.4%	75.0%	(584 226)	5 079 853	3.2%	28.2%
Net							4 495 627			

Table 12a: Over and under spending of total budget for the 4th quarter ended 30 June 2011

Number of municipalities	Code	(Over)			On Target		Under		
		More than 15%	Between 10% and 15%	Between 5% and 10%	Between 0% and -5%	Between 0% and 5%	Between 5% and 10%	Between 10% and 15%	More than 15%
Summary per Province									
Eastern Cape	EC	4	2	1	5	2	3	4	24
Free State	FS	3	-	-	1	-	4	1	16
Gauteng	GT	1	-	1	-	2	3	1	7
Kwazulu-Natal	KZ	5	1	3	-	4	9	4	35
Limpopo	LP	3	-	2	-	-	1	3	21
Mpumalanga	MP	4	1	-	-	-	3	3	10
Northern Cape	NC	7	1	3	2	-	1	1	17
North West	NW	-	-	-	2	2	3	1	16
Western Cape	WC	-	-	-	1	1	6	2	20
Total		27	5	10	11	11	33	20	166

Source: National Treasury Local Government Database

Table 12b: Over and under spending of operating budget for the 4th quarter ended 30 June 2011

Number of municipalities	Code	(Over)			On Target		Under		
		More than 15%	Between 10% and 15%	Between 5% and 10%	Between 0% and -5%	Between 0% and 5%	Between 5% and 10%	Between 10% and 15%	More than 15%
Summary per Province									
Eastern Cape	EC	5	3	3	5	1	3	4	21
Free State	FS	2	-	-	-	4	2	1	16
Gauteng	GT	-	1	-	2	3	2	1	6
Kwazulu-Natal	KZ	11	1	1	1	9	8	2	28
Limpopo	LP	3	3	-	-	2	3	4	15
Mpumalanga	MP	5	-	-	-	2	3	3	8
Northern Cape	NC	6	-	1	1	2	4	1	17
North West	NW	1	1	1	1	2	3	5	10
Western Cape	WC	1	-	-	1	2	6	2	18
Total		34	9	6	11	27	34	23	139

Source: National Treasury Local Government Database

Table 12c: Over and under spending of capital budget for the 4th quarter ended 30 June 2011

Number of municipalities	Code	(Over)			On Target		Under		
		More than 15%	Between 10% and 15%	Between 5% and 10%	Between 0% and -5%	Between 0% and 5%	Between 5% and 10%	Between 10% and 15%	More than 15%
Summary per Province									
Eastern Cape	EC	4	-	2	5	2	2	2	28
Free State	FS	3	-	-	1	1	3	2	15
Gauteng	GT	-	-	-	4	1	1	1	8
Kwazulu-Natal	KZ	5	-	2	-	4	1	-	49
Limpopo	LP	2	1	-	1	-	1	-	25
Mpumalanga	MP	3	-	1	1	-	1	1	14
Northern Cape	NC	6	-	-	4	-	1	1	20
North West	NW	2	-	-	1	1	-	-	20
Western Cape	WC	-	-	-	-	1	4	3	22
Total		25	1	5	17	10	14	10	201

Source: National Treasury Local Government Database

Table 12d: Over and under spending of conditional grants adjusted allocations for the 4th quarter ended 30 June 2011

		(Over)			On Target		Under		
		More than 15%	Between 10% and 15%	Between 5% and 10%	Between 0% and -5%	Between 0% and 5%	Between 5% and 10%	Between 10% and 15%	More than 15%
Number of municipalities	Code								
Summary per Province									
Eastern Cape	EC	6	2	2	4	1	5	7	18
Free State	FS	4	1	3	1	3	2	3	8
Gauteng	GT	1	-	-	2	1	1	2	8
Kwazulu-Natal	KZ	5	1	3	3	4	4	3	38
Limpopo	LP	2	1	2	-	1	5	2	17
Mpumalanga	MP	-	-	-	2	1	-	1	17
Northern Cape	NC	5	2	2	1	2	1	1	18
North West	NW	3	-	1	1	1	2	-	16
Western Cape	WC	3	2	1	2	5	3	3	11
Total		29	9	14	16	19	23	22	151

Source: National Treasury Local Government Database

Schedule 7 grants are excluded