



**national treasury**

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## **PRESS RELEASE**

**28 AUGUST 2009**

### **Local Government Budgets 2008/09 Financial Year Fourth Quarter Local Government Section 71 Report (Preliminary Results)**

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#### **SUMMARY:**

1. The fourth quarter local government budget statement was released today by the National Treasury. The statement covers revenues and expenditure for the twelve months of the 2008/09 financial year, which ended 30 June 2009, as well as 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 32(2) of the 2008 Division of Revenue Act.
3. This information is commonly referred to as the In-year Management, Monitoring and Reporting System for Local Government (IYM), and is intended to enable provincial and national government to exercise oversight of municipalities, and identify possible problems in the implementation of municipal budgets and conditional grants.
4. The information is based on the section 71 MFMA reports that each Municipal Manager and Chief Financial Officer are required to sign and which had to be submitted to the National Treasury by 12 August 2009. Any queries on budget, revenue or expenditure numbers reflected in the statement should therefore be referred to the relevant Municipal Manager, or the relevant Chief Financial Officer. Queries on conditional grants may also be referred to the relevant transferring official of the national department responsible for administering the grant.
5. The information released together with this press statement reflects aggregated municipal financial performance information for the fourth quarter of the 2008/09 financial year for all of the 283 municipalities. Note that this is the first time that the complete coverage has been achieved.
6. Note that the budgeted figures for municipalities are based on the 2008/09 revised budget statements tabled in the various municipal councils during February 2009.

7. The following section outlines some of the important trends that emerge from this information:

#### **HIGHLIGHTS:**

8. At 30 June 2009 (fourth quarter YTD results for the 2008/09 financial year), municipalities in aggregate had spent 90.9 per cent or R165 billion of the R181.6 billion total adjusted budget. On the revenue side they have however collected in aggregate 92.5 per cent or R182.4 billion of the R197.2 billion total adjusted revenue budgets.
9. Metropolitan municipalities have on average collected only 84.8 per cent of their revenue at the end of the fourth quarter or R103.9 billion of the adjusted budget of R122.6 billion.
10. Metropolitan municipalities have spent R24.8 billion or 93.8 per cent of their aggregated adjusted capital budget of R26.4 billion as at 30 June 2009. The highest percentage spent is by eThekweni at 106.3 per cent or R6.3 billion out of a R5.9 billion adjusted capital budget, followed by City of Johannesburg at 102.3 per cent or R6.6 billion out of a R6.4 billion adjusted capital budget and Cape Town at 95.2 per cent or R5 billion of R5.2 billion adjusted capital budget. The lowest capital spend is in the Ekurhuleni Metro at 66.1 per cent.
11. Of particular concern is that 2010 FIFA World Cup host cities like Mbombela spent only 53.4 per cent of their adjusted capital budget and Rustenburg at 60.5 per cent.
12. Given the economic slowdown, National Treasury anticipated that municipal revenue collection would have begun to come under some pressure and that consumer debts would show an increasing upward trend in this fourth quarter. At present municipal revenues are holding up well. Among the metros the data suggests that the economic downturn is noticeably affecting the collection of revenues in Nelson Mandela Bay and Ekurhuleni. Both of these metro's have large exposure the vehicle and engineering manufacturing industries – which have been particularly hard hit by the recession.
13. Consumer debtors among the other metros and other municipalities also show signs of an upward trend; but this is not a recent phenomenon – and it is not entirely clear that it can be fully attributed to the economic slowdown, as opposed to a poor fiscal effort on the part of many municipalities.
14. Nationally, consumer debts amount to R50.4 billion as at 30 June 2009 (unaudited figures). Metropolitan municipalities are owed a total of R29.4 billion. This is an increase of R2.8 billion or 10.4 per cent from the same period last year. The City of Johannesburg is still owed the largest amount at R9.1 billion. It is followed by Ekurhuleni at R6.8 billion and eThekweni and Cape Town at approximately R4.5 billion each.
15. Consumer debts owing to secondary cities amounted to R8.3 billion as at 30 June 2009 and have increased by 36.6 per cent or R2.2 billion from the corresponding period last year. As with the metropolitan municipalities consumer debtors owing over 90 days constitute a very large proportion, comprising of R6.6 billion or 80 per cent of the total amount outstanding.
16. The creditor age analysis shows R6.8 billion is owed by municipalities as at 30 June 2009. Northern Cape has the highest percentage of creditors outstanding for more than 90 days at 44.5 per cent, followed by North West at 44.1 per cent and Free State at 23.6 per cent. Mpumalanga and Eastern Cape range between 9 to 11 per cent for creditors outstanding for more than 90 days, while Gauteng, KwaZulu-Natal, Western Cape and Limpopo lies between 0 and 2 per cent. This may indicate that municipalities in North West and Northern Cape are no longer able to pay their creditors due to serious cash flow problems.
17. On aggregate municipalities spent 5.5 per cent of their total adjusted budget (operating plus capital) on repairs and maintenance year to date. The fourth quarter expenditure amounts to 1.5 per cent of the total adjusted or R2.8 billion of R181.6 billion and still points to insufficient provision for the maintenance of existing infrastructure.

18. For the first time a detailed report on the over- and underspending of municipalities as at 30 June 2009 is included in the publication. This will become a practice to be continued at the end of every municipal financial year. There was underspending of R16.6 billion on the total municipal expenditure budget. Municipalities in Eastern Cape and Gauteng underspent by R4.7 billion and R5.7 billion respectively.
19. Analysis of the capital expenditure indicates that capital budget underspending occurred in Gauteng to the value of R1.7 billion. Municipalities in the Eastern Cape underspent by R1.6 billion and in Mpumalanga by R1.4 billion. Overspending of the operating budget of R2.3 billion occurred in Limpopo. While Gauteng, Eastern Cape and Free State all underspent by R4 billion, R3.1 billion and R1.6 billion respectively.
20. 35 municipalities overspent their total adjusted budgets to the total amount of R2.6 billion while 182 municipalities underspent to the amount of R19.1 billion. When analysing the capital adjusted budget spending, 177 municipalities underspent to the amount of R7.3 billion and 32 municipalities overspent to the amount of R350 million. Analysis of the operating adjusted budget indicates that 24 municipalities overspent their operating budget to the value of R2.6 billion while 166 municipalities underspent to the value of R12.3 billion.
21. A very significant risk going forward is that municipalities' spending plans outstrip realistically collectable revenues – especially given the economic recession. If municipalities are to avoid hitting a cash-flow crisis they will need to align their spending plans to their expected revenues in their upcoming adjustments budgets.

#### **CONDITIONAL GRANTS:**

22. Note that the period between April 2009 to June 2009 is recorded against the 2008/09 allocations to accommodate the municipal financial year of the municipalities.
23. As at 30 June 2009, the national transferring officers reported expenditure of 83 per cent of total conditional grant transfers.
24. Expenditure on the Neighbourhood Development Partnership Grant (NDPG) and the Public Transport Infrastructure and Systems Grant (PTIS) was 54.4 per cent and 49.7 per cent of total transfers respectively. These grants continue to be worst performing programmes.
25. However, the 2010 World Cup Stadiums Development Partnership Grant and the Municipal Infrastructure Grant remain the two best performing programmes for the 2008/09 financial year. As at 30 June 2009 these programmes reflect expenditures of 98.2 and 88.4 per cent respectively.

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

8. The information being released on National Treasury's website as part of this process includes the following:
  - Press Release – this document
  - Municipal Budget Statements:
    - a. Over and under spending analysis for all 283 municipalities
    - b. High-level summary of revenue for all 283 municipalities
    - c. High-level summary of expenditure for all 283 municipalities
    - d. Consolidation of revenue and expenditure numbers for each municipality in one file
  - 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

- 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 – 4th Quarter - Metros
  - b. Summary – 4th Quarter - Top 21
- 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).

9. 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 4th Quarter ended 30 June 2009

R thousands	Adjusted Budget			Fourth Quarter 2008/09				Year to date: 30 June 2009				Fourth Quarter 2007/08				Q4 of 2007/08 to Q4 of 2008/09
	Operating	Capital	Total	Operating	Capital	Total	4th Q as % of adj budget	Operating	Capital	Total	Total as % of adj budget	Operating	Capital	Total	4th Q as % of adj budget	
<b>Expenditure</b>																
Category A (Metro)	84 594 188	26 411 165	111 005 353	18 574 518	9 895 376	28 469 894	25.6%	76 659 292	24 766 827	101 426 119	91.4%	20 061 004	7 325 212	27 386 216	24.7%	4.0%
Category B (Local)	43 058 484	16 135 287	59 193 771	11 125 081	3 699 783	14 824 864	25.0%	41 495 517	11 264 653	52 760 170	89.1%	7 331 887	2 797 333	10 129 220	17.1%	46.4%
Category C (District)	7 391 360	3 971 187	11 362 547	2 037 286	959 093	2 996 379	26.4%	7 237 313	3 545 961	10 783 274	94.9%	1 484 762	708 996	2 193 758	19.3%	36.6%
<b>Total expenditure</b>	<b>135 044 032</b>	<b>46 517 639</b>	<b>181 561 671</b>	<b>31 736 885</b>	<b>14 554 252</b>	<b>46 291 137</b>	<b>25.5%</b>	<b>125 392 122</b>	<b>39 577 441</b>	<b>164 969 563</b>	<b>90.9%</b>	<b>28 877 653</b>	<b>10 831 541</b>	<b>39 709 194</b>	<b>21.9%</b>	<b>16.6%</b>
<b>Revenue</b>																
Category A (Metro)	96 198 426	26 411 165	122 609 591	19 226 934	9 895 376	29 122 310	23.8%	83 701 844	24 782 582	108 484 426	88.5%	18 370 544	7 325 212	25 695 756	21.0%	13.3%
Category B (Local)	46 725 594	15 859 097	62 584 691	10 778 142	3 679 857	14 457 999	23.1%	48 269 667	11 246 985	59 516 652	95.1%	6 315 877	2 543 359	8 859 236	14.2%	63.2%
Category C (District)	8 015 083	3 972 347	11 987 430	1 774 743	969 283	2 744 026	22.9%	10 502 181	3 892 000	14 394 181	120.1%	1 444 248	689 259	2 133 507	17.8%	28.6%
<b>Total revenue</b>	<b>150 939 103</b>	<b>46 242 609</b>	<b>197 181 712</b>	<b>31 779 819</b>	<b>14 544 516</b>	<b>46 324 335</b>	<b>23.5%</b>	<b>142 473 692</b>	<b>39 921 567</b>	<b>182 395 259</b>	<b>92.5%</b>	<b>26 130 669</b>	<b>10 557 830</b>	<b>36 688 499</b>	<b>18.6%</b>	<b>26.3%</b>

Source: National Treasury Local Government Database

## Aggregate revenue trends for Metros

Table 2: Metros aggregated revenue as at 4th Quarter ended 30 June 2009

R thousands	Adjusted Budget			Fourth Quarter 2008/09				Year to date: 30 June 2009				Fourth Quarter 2007/08				Q4 of 2007/08 to Q4 of 2008/09
	Operating Revenue	Capital Revenue	Total	Operating Revenue	Capital Revenue	Total	4th Q as % of adj budget	Operating Revenue	Capital Revenue	Total	Total Revenue as % of adj budget	Operating Revenue	Capital Revenue	Total	Total Revenue as % of adj budget	
Nelson Mandela Bay	4 448 353	2 797 395	7 245 748	428 806	757 535	1 186 341	16.4%	4 114 617	2 281 514	6 396 131	88.3%	759 184	1 001 418	1 760 602	74.8%	(32.6%)
Ekurhuleni Metro	13 902 331	2 934 433	16 836 764	906 185	891 508	1 797 693	10.7%	10 907 807	1 940 733	12 848 540	76.3%	2 599 313	888 477	3 487 790	94.6%	(48.5%)
City Of Johannesburg	23 999 965	6 474 589	30 474 554	5 929 498	2 348 799	8 278 297	27.2%	20 766 646	6 637 414	27 404 060	89.9%	4 990 051	1 310 884	6 300 935	95.5%	31.4%
City Of Tshwane	13 159 725	3 050 998	16 210 723	3 297 315	1 397 238	4 694 553	29.0%	12 152 600	2 644 157	14 796 757	91.3%	2 934 598	840 315	3 774 913	96.7%	24.4%
eThekweni	19 114 501	5 929 687	25 044 188	3 244 733	2 382 291	5 627 024	22.5%	14 500 956	6 303 048	20 804 004	83.1%	3 123 428	1 843 953	4 967 381	94.7%	13.3%
Cape Town	21 573 551	5 224 063	26 797 614	5 420 397	2 118 005	7 538 402	28.1%	21 259 218	4 975 716	26 234 934	97.9%	3 963 970	1 440 165	5 404 135	91.7%	39.5%
<b>Total</b>	<b>96 198 426</b>	<b>26 411 165</b>	<b>122 609 591</b>	<b>19 226 934</b>	<b>9 895 376</b>	<b>29 122 310</b>	<b>23.8%</b>	<b>83 701 844</b>	<b>24 782 582</b>	<b>108 484 426</b>	<b>88.5%</b>	<b>18 370 544</b>	<b>7 325 212</b>	<b>25 695 756</b>	<b>93.0%</b>	<b>13.3%</b>

Source: National Treasury Local Government Database

## Aggregate expenditure trends for Metros

Table 3: Metros aggregated expenditure as at 4th Quarter ended 30 June 2009

R thousands	Adjusted Budget			Fourth Quarter 2008/09				Year to date: 30 June 2009				Fourth Quarter 2007/08				Q4 of 2007/08 to Q4 of 2008/09
	Operating Expenditure	Capital Expenditure	Total	Operating Expenditure	Capital Expenditure	Total	4th Q as % of adj budget	Operating Expenditure	Capital Expenditure	Total	Total Expenditure as % of adj budget	Operating Expenditure	Capital Expenditure	Total	Total Expenditure as % of adj budget	
Nelson Mandela Bay	4 204 865	2 797 395	7 002 260	(546 065)	757 535	211 470	3.0%	2 323 457	2 281 514	4 604 971	65.8%	946 447	1 001 418	1 947 865	70.8%	(89.1%)
Ekurhuleni Metro	13 898 134	2 934 433	16 832 567	959 085	891 508	1 850 593	11.0%	10 332 089	1 940 733	12 272 822	72.9%	3 300 618	888 477	4 189 095	89.8%	(55.8%)
City Of Johannesburg	19 626 715	6 474 589	26 101 304	6 026 350	2 348 799	8 375 149	32.1%	20 590 602	6 621 692	27 212 294	104.3%	5 541 960	1 310 884	6 852 844	93.6%	22.2%
City Of Tshwane	12 570 387	3 050 998	15 621 385	3 600 149	1 397 238	4 997 387	32.0%	12 130 814	2 644 157	14 774 971	94.6%	3 360 671	840 315	4 200 986	99.5%	10.0%
eThekweni	15 407 512	5 929 687	21 337 199	3 866 652	2 382 291	6 048 943	28.3%	13 376 853	6 303 048	19 679 901	92.2%	2 987 175	1 843 953	4 831 128	94.3%	25.2%
Cape Town	18 886 576	5 224 063	24 110 639	4 868 347	2 118 005	6 986 352	29.0%	17 905 477	4 975 683	22 881 160	94.9%	3 924 133	1 440 165	5 364 298	89.1%	30.2%
<b>Total</b>	<b>84 594 189</b>	<b>26 411 165</b>	<b>111 005 354</b>	<b>18 574 518</b>	<b>9 895 376</b>	<b>28 469 894</b>	<b>25.8%</b>	<b>76 659 292</b>	<b>24 766 827</b>	<b>101 426 119</b>	<b>91.4%</b>	<b>20 061 004</b>	<b>7 325 212</b>	<b>27 386 216</b>	<b>91.1%</b>	<b>4.0%</b>

Source: National Treasury Local Government Database

## Secondary cities

Table 4: 21 Secondary cities aggregated budgets and expenditure as at 4th quarter ended 30 June 2009

R thousands	Adjusted Budget			Fourth Quarter 2008/09				Year to date: 30 June 2009				Fourth Quarter 2007/08				Q4 of 2007/08 to Q4 of 2008/09
	Operating Expenditure	Capital Expenditure	Total	Operating Expenditure	Capital Expenditure	Total	4th Q as % of adj budget	Operating Expenditure	Capital Expenditure	Total	Total Expenditure as % of adj budget	Operating Expenditure	Capital Expenditure	Total	Total Expenditure as % of adj budget	
Buffalo City	2 341 737	724 182	3 065 919	665 858	179 559	845 417	27.6%	2 059 414	341 474	2 400 888	78.3%	449 855	116 277	566 132	86.0%	49.3%
City Of Matlosana	1 086 961	297 692	1 384 653	242 665	77 251	319 916	23.1%	942 586	183 015	1 125 601	81.3%	229 952	71 685	301 637	66.4%	6.1%
Drakenstein	668 959	233 240	902 199	353 979	112 097	466 076	51.7%	719 156	228 594	947 750	105.0%	205 315	(66 163)	139 152	-	234.9%
Emalahleni (Mp)	45 724	448 958	494 682	290 923	59 413	350 336	70.8%	877 169	185 159	1 062 328	214.7%	407 093	61 509	468 602	86.6%	(25.2%)
Emfuleni	2 294 547	385 610	2 680 157	495 186	(26 797)	468 389	17.5%	1 766 546	48 655	1 815 201	67.7%	-	-	-	-	-
George	675 123	286 134	961 257	151 342	114 260	265 602	27.6%	578 798	284 923	863 721	89.9%	180 412	133 970	314 382	92.3%	(15.5%)
Govan Mbeki	809 302	109 001	918 303	118 387	6 094	124 481	13.6%	671 953	58 138	730 091	79.5%	154 969	10 399	165 368	83.8%	(24.7%)
Madibeng	406 483	162 870	569 353	-	25 013	25 013	4.4%	392 224	92 184	484 408	85.1%	81 224	24 710	105 934	-	(76.4%)
Mangaung	2 139 277	840 015	2 979 292	896 430	164 326	1 060 756	35.6%	2 124 517	570 252	2 694 769	90.4%	421 100	226 602	647 702	81.5%	63.8%
Matjhabeng	1 065 071	141 400	1 206 471	-	16 827	16 827	1.4%	318 772	82 779	401 551	33.3%	140 291	54 000	194 291	71.3%	(91.3%)
Mbombela	798 883	1 276 251	2 075 134	222 813	251 643	474 456	22.9%	729 501	681 383	1 410 884	68.0%	184 457	113 193	297 650	53.2%	59.4%
Mogale City	949 226	139 631	1 088 857	214 205	32 487	246 692	22.7%	832 820	84 709	917 529	84.3%	-	-	-	-	-
Msunduzi	1 668 721	323 303	1 992 024	307 077	28 173	335 250	16.8%	1 743 103	199 709	1 942 812	97.5%	405 301	89 938	495 239	99.5%	(32.3%)
Newcastle	-	80 245	80 245	198 285	23 747	222 032	276.7%	742 459	47 175	789 634	984.0%	169 101	9 573	178 674	-	24.3%
Polokwane	861 032	1 244 109	2 105 141	187 149	350 091	537 240	25.5%	734 815	1 003 166	1 737 981	82.6%	86 207	228 660	314 867	80.2%	70.6%
Rustenburg	1 394 951	362 747	1 757 698	247 729	60 159	307 888	17.5%	1 299 693	219 375	1 519 068	86.4%	319 036	84 219	403 255	83.9%	(23.6%)
Sol Plaatje	665 077	137 726	802 803	160 237	9 626	169 863	21.2%	585 641	81 318	666 959	83.1%	149 689	46 485	196 174	86.6%	(13.4%)
Stellenbosch	535 311	150 371	685 682	117 117	58 056	175 173	25.5%	465 608	97 531	563 139	82.1%	(54 464)	46 616	(7 848)	48.9%	(2332.1%)
Steve Tshwete	505 352	316 456	821 808	115 509	62 131	177 640	21.6%	457 668	155 311	612 979	74.6%	96 533	42 387	138 920	77.4%	27.9%
Tlokweng	467 421	150 478	617 899	124 236	31 549	155 785	25.2%	457 234	81 225	538 459	87.1%	108 853	34 745	143 598	95.3%	8.5%
uMhlatuze	1 346 058	506 126	1 852 184	282 821	110 815	393 636	21.3%	1 081 214	359 296	1 440 510	77.8%	228 097	95 474	323 571	81.5%	21.7%
<b>Total</b>	<b>20 725 216</b>	<b>8 316 545</b>	<b>29 041 761</b>	<b>5 391 948</b>	<b>1 746 820</b>	<b>7 138 468</b>	<b>24.6%</b>	<b>19 580 891</b>	<b>5 085 371</b>	<b>24 666 262</b>	<b>84.9%</b>	<b>3 963 021</b>	<b>1 424 279</b>	<b>5 387 300</b>	<b>86.8%</b>	<b>32.5%</b>

Source: National Treasury Local Government Database

## Operating Expenditure per functions for Metros

**Table 5: Metros aggregated budgets and expenditure per function as at 4th quarter ended 30 June 2009**

R thousands	Budget	Fourth Quarter 2008/09		Year to date: 30 June 2009		Fourth Quarter 2007/08		Q4 of 2007/08
	Adjusted Budget	Actual Expenditure	4th Q as % of adj budget	Actual Expenditure	Total Exp as % of adj budget	Actual Expenditure	YTD Exp as % of adj budget	to Q4 of 2008/09
<b>Water</b>								
Nelson Mandela Bay	317 190	(56 655)	(17.9%)	184 723	58.2%	69 346	75.4%	(181.7%)
Ekurhuleni Metro	2 034 620	176 843	8.7%	1 658 101	81.5%	441 598	91.4%	(60.0%)
City Of Johannesburg	3 325 096	881 830	26.5%	3 616 872	108.8%	759 018	97.3%	16.2%
City Of Tshwane	1 491 515	366 210	24.6%	1 292 951	86.7%	405 771	96.5%	(9.7%)
eThekwini	2 421 443	591 887	24.4%	2 133 633	88.1%	555 124	94.6%	6.6%
Cape Town	1 369 303	374 775	27.4%	1 306 612	95.4%	259 300	93.6%	44.5%
<b>Total Water</b>	<b>10 959 167</b>	<b>2 334 890</b>	<b>21.3%</b>	<b>10 192 892</b>	<b>93.0%</b>	<b>2 490 157</b>	<b>94.4%</b>	<b>(6.2%)</b>
<b>Electricity</b>								
Nelson Mandela Bay	1 321 978	(163 898)	(12.4%)	564 806	42.7%	393 857	102.9%	(141.6%)
Ekurhuleni Metro	4 129 778	289 233	7.0%	2 963 774	71.8%	750 254	86.2%	(61.4%)
City Of Johannesburg	5 451 352	1 478 962	27.1%	5 400 826	99.1%	1 088 999	102.7%	35.8%
City Of Tshwane	3 735 647	1 070 895	28.7%	3 750 415	100.4%	903 036	100.5%	18.6%
eThekwini	4 424 848	1 084 389	24.5%	4 161 306	94.0%	856 961	98.2%	26.5%
Cape Town	3 779 057	835 100	22.1%	3 351 435	88.7%	599 082	89.7%	39.4%
<b>Total Electricity</b>	<b>22 842 660</b>	<b>4 594 681</b>	<b>20.1%</b>	<b>20 192 562</b>	<b>88.4%</b>	<b>4 592 189</b>	<b>96.3%</b>	<b>0.1%</b>
<b>Sanitation</b>								
Nelson Mandela Bay	275 101	(46 981)	(17.1%)	95 276	34.6%	74 392	71.9%	(163.2%)
Ekurhuleni Metro	13 321	511	3.8%	5 962	44.8%	39 058	65.6%	(98.7%)
City Of Johannesburg	-	-	-	-	-	-	-	-
City Of Tshwane	596 587	318 878	53.5%	761 379	127.6%	290 573	127.7%	9.7%
eThekwini	687 643	175 586	25.5%	658 437	95.8%	157 564	91.6%	11.4%
Cape Town	520 306	160 306	30.8%	559 437	107.5%	155 407	103.7%	3.2%
<b>Total Sanitation</b>	<b>2 092 958</b>	<b>608 300</b>	<b>29.1%</b>	<b>2 080 491</b>	<b>99.4%</b>	<b>716 994</b>	<b>101.6%</b>	<b>(15.2%)</b>
<b>Refuse removal</b>								
Nelson Mandela Bay	245 046	(16 671)	(6.8%)	129 700	52.9%	75 330	87.4%	(122.1%)
Ekurhuleni Metro	528 803	41 688	7.9%	466 587	88.2%	138 956	83.5%	(70.0%)
City Of Johannesburg	1 094 916	297 804	27.2%	1 030 901	94.2%	281 011	97.6%	6.0%
City Of Tshwane	-	-	-	-	-	-	-	-
eThekwini	559 717	148 315	26.5%	571 511	102.1%	130 886	98.3%	13.3%
Cape Town	976 297	281 053	28.8%	935 804	95.9%	266 832	91.9%	5.3%
<b>Total Refuse removal</b>	<b>3 404 779</b>	<b>752 189</b>	<b>22.1%</b>	<b>3 134 503</b>	<b>92.1%</b>	<b>893 015</b>	<b>92.8%</b>	<b>(15.8%)</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 4th quarter ended 30 June 2009

R thousands	Adjusted Budget	Fourth Quarter 2008/09		YTD: 30 June 2009		Fourth Quarter 2007/08		Q4 of 2007/08 to Q4 of 2008/09
		Actual Expendi-ture	4th Q as % of adj budget	Actual Expendi-ture	Total Exp as % of adj budget	Actual Expendi-ture	Total Exp as % of adj budget	
<b>Water</b>								
Buffalo City	248 171	65 408	26.4%	213 431	86.0%	57 939	95.5%	12.9%
City Of Matlosana	143 816	48 750	33.9%	153 475	106.7%	37 884	66.9%	28.7%
Drakenstein	35 137	36 505	103.9%	44 896	127.8%	24 607	-	48.4%
Emalahleni (Mp)	-	23 169	-	88 474	-	53 856	114.3%	(57.0%)
Emfuleni	350 632	79 497	22.7%	283 449	80.8%	-	-	-
George	68 448	15 672	22.9%	57 128	83.5%	21 028	95.6%	(25.5%)
Govan Mbeki	108 428	20 434	18.8%	109 808	101.3%	25 091	108.2%	(18.6%)
Madibeng	71 175	-	-	22 777	32.0%	-	-	-
Mangaung	284 614	97 034	34.1%	277 860	97.6%	64 448	87.9%	50.6%
Matjhabeng	187 792	-	-	47 574	25.3%	28 520	-	(100.0%)
Mbombela	91 247	21 595	23.7%	79 581	87.2%	23 330	93.8%	(7.4%)
Mogale City	149 723	36 600	24.4%	125 878	84.1%	-	-	-
Msunduzi	224 561	42 898	19.1%	221 598	98.7%	54 716	108.7%	(21.6%)
Newcastle	-	38 238	-	144 252	-	30 821	-	24.1%
Polokwane	-	39 086	-	125 486	-	9 142	74.6%	327.5%
Rustenburg	181 658	31 151	17.1%	185 162	101.9%	50 489	114.3%	(38.3%)
Sol Plaatje	74 927	23 318	31.1%	64 231	85.7%	22 107	93.8%	5.5%
Stellenbosch	44 248	8 865	20.0%	34 216	77.3%	(5 398)	44.5%	(264.2%)
Steve Tshwete	28 689	7 093	24.7%	25 906	90.3%	5 796	88.7%	22.4%
Tlokwe	19 357	10 057	52.0%	20 708	107.0%	3 537	50.1%	184.3%
uMhlathuze	137 362	33 687	24.5%	125 511	91.4%	30 407	95.3%	10.8%
<b>Total Water</b>	<b>2 449 985</b>	<b>679 057</b>	<b>27.7%</b>	<b>2 451 401</b>	<b>100.1%</b>	<b>538 320</b>	<b>111.3%</b>	<b>26.1%</b>

Source: National Treasury Local Government Database



**Table 6b: 21 Secondary cities aggregated budgets and expenditure per function as at 4th quarter ended 30 June 2009**

R thousands	Adjusted Budget	Fourth Quarter 2008/09		YTD: 30 June 2009		Fourth Quarter 2007/08		Q4 of 2007/08 to Q4 of 2008/09
		Actual Expendi-ture	4th Q as % of adj budget	Actual Expendi-ture	Total Exp as % of adj budget	Actual Expendi-ture	Total Exp as % of adj budget	
<b>Electricity</b>								
Buffalo City	588 482	182 221	31.0%	532 803	90.5%	86 384	81.3%	110.9%
City Of Matlosana	213 309	63 153	29.6%	218 546	102.5%	44 475	63.9%	42.0%
Drakenstein	223 395	102 532	45.9%	247 376	110.7%	41 434	-	147.5%
Emalahleni (Mp)	-	97 197	-	338 095	-	106 814	103.0%	(9.0%)
Emfuleni	620 306	132 022	21.3%	545 005	87.9%	-	-	-
George	180 411	37 848	21.0%	149 179	82.7%	47 623	93.8%	(20.5%)
Govan Mbeki	217 390	23 590	10.9%	180 277	82.9%	42 055	113.2%	(43.9%)
Madibeng	(166 106)	-	-	69 409	(41.8%)	-	-	-
Mangaung	795 530	308 391	38.8%	779 849	98.0%	95 497	81.6%	222.9%
Matjhabeng	233 262	-	-	65 586	28.1%	30 596	-	(100.0%)
Mbombela	59 114	11 695	19.8%	44 919	76.0%	15 911	26.3%	(26.5%)
Mogale City	279 356	47 805	17.1%	191 950	68.7%	-	-	-
Msunduzi	564 456	81 460	14.4%	528 945	93.7%	131 108	97.7%	(37.9%)
Newcastle	-	43 792	-	180 763	-	35 993	-	21.7%
Polokwane	-	68 003	-	243 079	-	12 899	76.6%	427.2%
Rustenburg	516 609	66 716	12.9%	428 496	82.9%	107 439	102.5%	(37.9%)
Sol Plaatje	154 539	35 614	23.0%	144 929	93.8%	28 720	84.2%	24.0%
Stellenbosch	123 113	27 912	22.7%	117 756	95.6%	(9 396)	59.8%	(397.1%)
Steve Tshwete	164 028	34 822	21.2%	143 812	87.7%	25 881	89.6%	34.5%
Tlokwe	152 143	40 130	26.4%	150 562	99.0%	29 657	99.7%	35.3%
uMhlathuze	513 466	101 386	19.7%	394 196	76.8%	67 635	102.6%	49.9%
<b>Total Electricity</b>	<b>5 432 803</b>	<b>1 506 289</b>	<b>27.7%</b>	<b>5 695 532</b>	<b>104.8%</b>	<b>940 725</b>	<b>98.3%</b>	<b>60.1%</b>

Source: National Treasury Local Government Database

**Table 6c: 21 Secondary cities aggregated budgets and expenditure per function as at 4th quarter ended 30 June 2009**

R thousands	Adjusted Budget	Fourth Quarter 2008/09		YTD: 30 June 2009		Fourth Quarter 2007/08		Q4 of 2007/08 to Q4 of 2008/09
		Actual Expendi-ture	4th Q as % of adj budget	Actual Expendi-ture	Total Exp as % of adj budget	Actual Expendi-ture	Total Exp as % of adj budget	
<b>Sanitation</b>								
Buffalo City	256 535	77 470	30.2%	224 519	87.5%	53 757	92.4%	44.1%
City Of Matlosana	93 663	(21 004)	(22.4%)	24 672	26.3%	10 261	166.9%	(304.7%)
Drakenstein	29 485	26 716	90.6%	38 874	131.8%	13 092	-	104.1%
Emalahleni (Mp)	-	5 049	-	33 587	-	-	-	-
Emfuleni	123 912	18 559	15.0%	64 950	52.4%	-	-	-
George	90 003	17 191	19.1%	66 430	73.8%	26 312	95.8%	(34.7%)
Govan Mbeki	48 990	9 629	19.7%	52 832	107.8%	10 188	126.4%	(5.5%)
Madibeng	28 058	-	-	17 850	63.6%	-	-	-
Mangaung	82 640	43 656	52.8%	88 409	107.0%	31 932	85.8%	36.7%
Matjhabeng	23 462	-	-	5 777	24.6%	4 656	-	(100.0%)
Mbombela	20 864	4 715	22.6%	17 750	85.1%	6 622	89.9%	(28.8%)
Mogale City	48 499	9 025	18.6%	36 079	74.4%	-	-	-
Msunduzi	91 021	15 213	16.7%	86 342	94.9%	5 640	86.8%	169.7%
Newcastle	-	12 596	-	41 294	-	9 136	-	37.9%
Polokwane	-	8 719	-	19 632	-	1 717	71.3%	407.8%
Rustenburg	62 390	8 979	14.4%	45 748	73.3%	18 002	125.3%	(50.1%)
Sol Plaatje	26 064	3 661	14.0%	19 716	75.6%	-	-	-
Stellenbosch	34 992	6 753	19.3%	27 541	78.7%	(1 904)	55.2%	(454.7%)
Steve Tshwete	24 096	5 714	23.7%	22 540	93.5%	4 886	96.1%	16.9%
Tlokwe	19 960	5 324	26.7%	19 706	98.7%	5 171	70.2%	3.0%
uMhlathuze	83 919	15 774	18.8%	65 373	77.9%	15 594	100.7%	1.2%
<b>Total Sanitation</b>	<b>1 188 553</b>	<b>273 739</b>	<b>23.0%</b>	<b>1 019 621</b>	<b>85.8%</b>	<b>215 062</b>	<b>111.8%</b>	<b>27.3%</b>

Source: National Treasury Local Government Database

**Table 6d: 21 Secondary cities aggregated budgets and expenditure per function as at 4th quarter ended 30 June 2009**

R thousands	Adjusted Budget	Fourth Quarter 2008/09		YTD: 30 June 2009		Fourth Quarter 2007/08		Q4 of 2007/08 to Q4 of 2008/09
		Actual Expendi-ture	4th Q as % of adj budget	Actual Expendi-ture	Total Exp as % of adj budget	Actual Expendi-ture	Total Exp as % of adj budget	
<b>Refuse removal</b>								
Buffalo City	144 899	36 138	24.9%	119 528	82.5%	34 333	104.5%	5.3%
City Of Matlosana	37 533	9 089	24.2%	33 576	89.5%	8 854	61.1%	2.7%
Drakenstein	29 379	13 053	44.4%	27 668	94.2%	9 897	-	31.9%
Emalahleni (Mp)	-	8 619	-	39 028	-	-	-	-
Emfuleni	225 666	22 684	10.1%	79 056	35.0%	-	-	-
George	26 132	6 789	26.0%	28 316	108.4%	8 109	99.7%	(16.3%)
Govan Mbeki	37 407	6 341	17.0%	38 654	103.3%	9 473	127.4%	(33.1%)
Madibeng	-	-	-	2 294	-	-	-	-
Mangaung	70 247	25 838	36.8%	78 222	111.4%	18 973	94.7%	36.2%
Matjhabeng	-	-	-	-	-	-	-	-
Mbombela	59 683	17 025	28.5%	57 243	95.9%	14 196	116.5%	19.9%
Mogale City	61 441	17 000	27.7%	57 694	93.9%	-	-	-
Msunduzi	60 903	12 871	21.1%	68 926	113.2%	15 564	116.0%	(17.3%)
Newcastle	-	14 946	-	57 121	-	13 834	-	8.0%
Polokwane	-	19 872	-	40 113	-	2 580	70.3%	670.2%
Rustenburg	71 563	9 160	12.8%	46 257	64.6%	17 984	120.4%	(49.1%)
Sol Plaatje	28 889	4 496	15.6%	23 439	81.1%	-	-	-
Stellenbosch	23 961	4 503	18.8%	18 858	78.7%	(3 046)	43.1%	(247.8%)
Steve Tshwete	26 335	5 885	22.3%	25 215	95.7%	5 964	95.8%	(1.3%)
Tlokwe	23 646	6 009	25.4%	21 085	89.2%	6 123	90.8%	(1.9%)
uMhlathuze	38 225	7 495	19.6%	30 222	79.1%	7 687	93.7%	(2.5%)
<b>Total Refuse removal</b>	<b>965 909</b>	<b>247 813</b>	<b>25.7%</b>	<b>892 515</b>	<b>92.4%</b>	<b>170 525</b>	<b>110.8%</b>	<b>45.3%</b>

Source: National Treasury Local Government Database

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

## National Debtors Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtor Age Analysis</b>										
Water	1 458 215	8.9%	1 769 218	10.8%	548 427	3.3%	12 603 867	76.9%	16 379 727	32.5%
Electricity	2 251 802	36.0%	399 273	6.4%	238 467	3.8%	3 371 319	53.8%	6 260 861	12.4%
Property Rates	1 990 334	16.2%	563 722	4.6%	441 298	3.6%	9 278 324	75.6%	12 273 678	24.4%
Other	2 365 339	15.3%	536 686	3.5%	404 389	2.6%	12 178 584	78.6%	15 484 998	30.7%
<b>Total</b>	<b>8 065 690</b>	<b>16.0%</b>	<b>3 268 899</b>	<b>6.5%</b>	<b>1 632 581</b>	<b>3.2%</b>	<b>37 432 094</b>	<b>74.3%</b>	<b>50 399 264</b>	<b>100.0%</b>

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

## Debtors' Age Analysis for the Metros

Table 7: Metros Debtors Age Analysis as at 4th quarter ended 30 June 2009

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>4th quarter ended 30 June 2009</b>										
Nelson Mandela Bay	228 903	23.8%	63 896	6.6%	21 657	2.3%	647 888	67.3%	962 344	3.3%
Ekurhuleni Metro	732 039	10.8%	278 097	4.1%	211 297	3.1%	5 577 655	82.0%	6 799 089	23.1%
City Of Johannesburg	2 432 958	26.7%	500 473	5.5%	322 012	3.5%	5 860 906	64.3%	9 116 349	31.0%
City Of Tshwane	813 388	23.5%	115 825	3.4%	100 488	2.9%	2 424 792	70.2%	3 454 493	11.7%
eThekwini	850 830	18.2%	196 567	4.2%	124 160	2.7%	3 499 704	74.9%	4 671 262	15.9%
Cape Town	832 056	18.8%	221 963	5.0%	184 920	4.2%	3 190 151	72.0%	4 429 089	15.0%
<b>Total</b>	<b>5 890 174</b>	<b>20.0%</b>	<b>1 376 821</b>	<b>4.7%</b>	<b>964 534</b>	<b>3.3%</b>	<b>21 201 096</b>	<b>72.0%</b>	<b>29 432 626</b>	<b>16.7%</b>
<b>4th quarter ended 30 June 2008</b>										
Nelson Mandela Bay	231 452	21.6%	51 714	4.8%	14 480	1.3%	775 140	72.3%	1 072 787	4.0%
Ekurhuleni Metro	885 664	13.7%	281 958	4.4%	202 846	3.1%	5 075 112	78.7%	6 445 580	24.2%
City Of Johannesburg	1 411 859	15.2%	489 196	5.3%	317 686	3.4%	7 064 692	76.1%	9 283 434	34.8%
City Of Tshwane	489 372	17.5%	161 823	5.8%	84 183	3.0%	2 056 098	73.7%	2 791 476	10.5%
eThekwini	730 452	21.5%	162 631	4.8%	87 921	2.6%	2 415 365	71.1%	3 396 369	12.7%
Cape Town	677 641	18.5%	131 865	3.6%	148 221	4.0%	2 706 806	73.9%	3 664 533	13.7%
<b>Total</b>	<b>4 426 440</b>	<b>16.6%</b>	<b>1 279 187</b>	<b>4.8%</b>	<b>855 337</b>	<b>3.2%</b>	<b>20 093 213</b>	<b>75.4%</b>	<b>26 654 179</b>	<b>16.7%</b>
<b>MOVEMENT BETWEEN 4th quarter ended 30 June 2008 and 4th quarter ended 30 June 2009</b>										
Nelson Mandela Bay	(2 549)		12 182		7 177		(127 252)		(110 443)	
Ekurhuleni Metro	(153 625)		(3 861)		8 451		502 543		353 509	
City Of Johannesburg	1 021 099		11 277		4 326		(1 203 786)		(167 085)	
City Of Tshwane	324 016		(45 998)		16 305		368 694		663 017	
eThekwini	120 378		33 936		36 239		1 084 339		1 274 893	
Cape Town	154 415		90 098		36 699		483 345		764 556	
<b>Total</b>	<b>1 463 734</b>		<b>97 634</b>		<b>109 197</b>		<b>1 107 883</b>		<b>2 778 447</b>	
<b>GROWTH RATE 4th quarter ended 30 June 2008 and 4th quarter ended 30 June 2009</b>										
Nelson Mandela Bay	(1.1%)		23.6%		49.6%		(16.4%)		(10.3%)	
Ekurhuleni Metro	(17.3%)		(1.4%)		4.2%		9.9%		5.5%	
City Of Johannesburg	72.3%		2.3%		1.4%		(17.0%)		(1.8%)	
City Of Tshwane	66.2%		(28.4%)		19.4%		17.9%		23.8%	
eThekwini	16.5%		20.9%		41.2%		44.9%		37.5%	
Cape Town	22.8%		68.3%		24.8%		17.9%		20.9%	
<b>Total</b>	<b>33.1%</b>		<b>7.6%</b>		<b>12.8%</b>		<b>5.5%</b>		<b>10.4%</b>	

Source: National Treasury Local Government Database

## Debtors' Age Analysis for secondary cities

Table 8: 21 Secondary cities Debtors Age Analysis as at 4th quarter ended 30 June 2009

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Buffalo City	102 208	18.1%	31 247	5.5%	21 827	3.9%	408 626	72.5%	563 908	6.8%
City Of Matlosana	45 758	6.4%	19 926	2.8%	15 614	2.2%	636 270	88.7%	717 568	8.7%
Drakenstein	41 649	20.9%	10 292	5.2%	7 593	3.8%	139 599	70.1%	199 132	2.4%
Emalahleni (Mp)	42 796	10.9%	14 568	3.7%	11 563	3.0%	322 547	82.4%	391 473	4.7%
Emfuleni	139 895	7.4%	57 977	3.1%	62 821	3.3%	1 632 975	86.2%	1 893 668	22.9%
George	20 979	32.8%	2 283	3.6%	1 685	2.6%	38 978	61.0%	63 925	0.8%
Govan Mbeki	44 436	12.9%	14 441	4.2%	10 679	3.1%	274 438	79.8%	343 994	4.2%
Madibeng	28 946	10.6%	21 521	7.9%	13 772	5.0%	208 916	76.5%	273 156	3.3%
Mangaung	116 447	12.7%	58 138	6.3%	43 968	4.8%	700 270	76.2%	918 822	11.1%
Matjhabeng	-	-	-	-	-	-	-	-	-	-
Mbombela	36 851	12.5%	1 781	0.6%	13 943	4.7%	243 375	82.2%	295 950	3.6%
Mogale City	163 518	26.1%	14 170	2.3%	7 893	1.3%	441 070	70.4%	626 651	7.6%
Msunduzi	-	-	-	-	-	-	-	-	-	-
Newcastle	34 006	7.8%	18 846	4.3%	16 749	3.8%	368 345	84.1%	437 946	5.3%
Polokwane	50 521	25.0%	12 343	6.1%	10 079	5.0%	129 012	63.9%	201 954	2.4%
Rustenburg	76 998	7.5%	44 308	4.3%	25 723	2.5%	872 857	85.6%	1 019 886	12.3%
Sol Plaatje	-	-	-	-	-	-	-	-	-	-
Stellenbosch	20 401	21.1%	4 741	4.9%	2 804	2.9%	68 897	71.1%	96 844	1.2%
Steve Tshwete	4 977	19.8%	4 276	17.0%	1 242	4.9%	14 674	58.3%	25 168	0.3%
Tlokwe	29 454	20.4%	6 095	4.2%	4 547	3.1%	104 551	72.3%	144 647	1.7%
uMhlatuze	43 062	61.2%	3 219	4.6%	2 249	3.2%	21 856	31.1%	70 387	0.8%
<b>Total</b>	<b>1 042 902</b>	<b>12.6%</b>	<b>340 172</b>	<b>4.1%</b>	<b>274 751</b>	<b>3.3%</b>	<b>6 627 256</b>	<b>80.0%</b>	<b>8 285 079</b>	<b>4.8%</b>

Source: National Treasury Local Government Database

## Repairs and Maintenance

Table 9: Repairs and Maintenance per Category of Municipality as at 4th quarter ended 30 June 2009

R thousands	Adjusted Budget			Fourth Quarter 2008/09		Year to date: 30 June 2009		Fourth Quarter 2007/08		Q4 of 2007/08 to Q4 of 2008/09
	Operating Expenditure	Capital Expenditure	Total	Repairs and Maintenance	4th Q as % of adj budget	Repairs and Maintenance	Total Exp as % of adj budget	Repairs and Maintenance	Total Exp as % of adj budget	
<b>Category</b>										
Category A (Metro)	84 594 188	26 411 165	111 005 353	1 714 013	1.5%	6 693 249	6.0%	2 074 727	6.4%	(17.4%)
Category B (Local)	43 058 484	16 135 287	59 193 771	851 579	1.4%	2 643 373	4.5%	530 363	4.4%	60.6%
Category C (District)	7 391 360	3 971 187	11 362 547	190 847	1.7%	568 848	5.0%	63 945	2.3%	198.5%
<b>Total Categories</b>	<b>135 044 032</b>	<b>46 517 639</b>	<b>181 561 671</b>	<b>2 756 439</b>	<b>1.5%</b>	<b>9 905 470</b>	<b>5.5%</b>	<b>2 669 035</b>	<b>5.6%</b>	<b>3.3%</b>
<b>Metros</b>										
Nelson Mandela Bay	4 204 865	2 797 395	7 002 260	(77 387)	(1.1%)	164 967	2.4%	122 600	3.4%	(163.1%)
Ekurhuleni Metro	13 898 134	2 934 433	16 832 567	96 645	0.6%	1 179 661	7.0%	336 532	6.4%	(71.3%)
City Of Johannesburg	19 626 715	6 474 589	26 101 304	120 584	0.5%	454 643	1.7%	165 716	1.8%	(27.2%)
City Of Tshwane	12 570 387	3 050 998	15 621 385	583 346	3.7%	1 755 113	11.2%	525 191	12.3%	11.1%
eThekweni	15 407 512	5 929 687	21 337 199	582 303	2.7%	1 839 546	8.6%	482 408	8.7%	20.7%
Cape Town	18 886 576	5 224 063	24 110 639	408 522	1.7%	1 299 319	5.4%	442 280	7.4%	(7.6%)
<b>Total Metros</b>	<b>84 594 189</b>	<b>26 411 165</b>	<b>111 005 354</b>	<b>1 714 013</b>	<b>1.5%</b>	<b>6 693 249</b>	<b>6.0%</b>	<b>2 074 727</b>	<b>6.4%</b>	<b>(17.4%)</b>
<b>Sector</b>										
Water	17 075 620	-	17 075 620	479 535	2.8%	1 776 456	10.4%	404 974	8.7%	18.4%
Electricity	32 364 938	-	32 364 938	639 453	2.0%	2 414 167	7.5%	659 389	8.1%	(3.0%)
Sanitation	4 111 406	-	4 111 406	208 042	5.1%	757 014	18.4%	323 802	24.7%	(35.8%)
Refuse Removal	5 166 896	-	5 166 896	98 823	1.9%	341 411	6.6%	154 943	10.7%	(36.2%)
Other	70 130 716	-	70 130 716	1 330 589	1.9%	4 616 413	6.6%	1 125 927	5.7%	18.2%
<b>Total Sectors</b>	<b>128 849 576</b>	<b>-</b>	<b>128 849 576</b>	<b>2 756 442</b>	<b>2.1%</b>	<b>9 905 461</b>	<b>7.7%</b>	<b>2 669 035</b>	<b>7.4%</b>	<b>3.3%</b>

Source: National Treasury Local Government Database

## Over and Under Spending

**Table 10a: Over and under spending of total adjusted budgets for the 4th quarter ended 30 June 2009**

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%
<b>Summary per Province</b>									
Eastern Cape	EC	3	2	1	1	5	4	3	26
Free State	FS	1	-	-	-	2	2	-	20
Gauteng	GT	-	-	-	1	-	3	4	6
Kwazulu-Natal	KZ	10	-	1	10	4	6	4	26
Limpopo	LP	5	1	-	17	-	1	1	5
Mpumalanga	MP	1	-	-	2	-	1	4	13
North West	NW	1	1	1	7	2	1	3	9
Northern Cape	NC	4	-	-	7	2	3	1	15
Western Cape	WC	1	-	2	2	4	2	4	15
<b>Total</b>		<b>26</b>	<b>4</b>	<b>5</b>	<b>47</b>	<b>19</b>	<b>23</b>	<b>24</b>	<b>135</b>

Source: National Treasury Local Government Database

**Table 10b: Over and under spending of capital adjusted budgets for the 4th quarter ended 30 June 2009**

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%
<b>Summary per Province</b>									
Eastern Cape	EC	6	1	-	1	2	1	2	32
Free State	FS	3	-	-	1	-	2	-	19
Gauteng	GT	1	-	-	2	-	-	1	10
Kwazulu-Natal	KZ	6	2	2	15	1	-	1	34
Limpopo	LP	2	-	1	19	-	2	-	6
Mpumalanga	MP	1	-	-	2	2	-	-	16
North West	NW	1	-	-	8	-	-	1	15
Northern Cape	NC	5	-	-	9	-	1	1	16
Western Cape	WC	1	-	-	5	7	3	-	14
<b>Total</b>		<b>26</b>	<b>3</b>	<b>3</b>	<b>62</b>	<b>12</b>	<b>9</b>	<b>6</b>	<b>162</b>

Source: National Treasury Local Government Database

**Table 10c: Over and under spending of operating adjusted budgets for the 4th quarter ended 30 June 2009**

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%
<b>Summary per Province</b>									
Eastern Cape	EC	4	-	1	4	6	3	5	22
Free State	FS	1	-	1	1	3	-	4	15
Gauteng	GT	-	-	-	2	2	2	5	3
Kwazulu-Natal	KZ	4	1	3	17	4	6	5	21
Limpopo	LP	3	-	-	19	-	3	2	3
Mpumalanga	MP	1	-	-	2	2	6	1	9
North West	NW	1	1	-	8	3	4	2	6
Northern Cape	NC	1	1	-	11	2	3	5	9
Western Cape	WC	-	-	1	3	4	4	7	11
<b>Total</b>		<b>15</b>	<b>3</b>	<b>6</b>	<b>67</b>	<b>26</b>	<b>31</b>	<b>36</b>	<b>99</b>

Source: National Treasury Local Government Database