

REPORT TO PARLIAMENT

Over and underspending of municipalities as at 30 June 2012

October 2012

PURPOSE:

1. To inform Parliament of municipalities' financial performance in relation to over-and underspending of budgets for the 2011/12 municipal financial year ended 30 June 2012; and
2. To highlight the trends in spending with respect to operating and capital budgets for 2011/12 municipal financial year.

BACKGROUND:

3. National Treasury publishes quarterly financial information in terms of sections 71 of the Municipal Finance Management Act, 2003 (Act 56 of 2003) and 30(3) of the Division of Revenue Act, 2011 (Act No. 6 of 2011). The financial results for the fourth quarter of the 2011/12 municipal financial year were published by the National Treasury on 31 August 2012.
4. This report to Parliament is National Treasury's fourth submission to raise awareness about the issues affecting the quality of municipal budgets and expenditure management. The report is aimed at assisting members of Parliament to perform their oversight role of local government more effectively. In line with National Treasury's commitment to promote transparency, the report is also published on the National Treasury website.

DISCUSSION:

5. The publication covers revenue and expenditure, including conditional grants for the financial year ended 30 June 2012. Municipalities' over and underspending was made up as follows:
 - Aggregate overspending of the adjusted operating budget – R4.3 billion or 1.8 per cent;
 - Aggregate underspending of the adjusted operating budget – R22.3 billion or 10.2 per cent;
 - Aggregate overspending of the adjusted capital budget – R2.2 billion or 4.9 per cent;
 - Aggregate underspending of the adjusted capital budget - R14.8 billion or 32.3 per cent;
 - Aggregate overspending on conditional grant allocations – R0.8 billion or 3.8 per cent and
 - Aggregate underspending on conditional grants allocation – R5.1 billion or 25.3 per cent.
6. With respect to revenue, aggregated billing amounted to R260.3 billion or 90.8 per cent of the R286.6 billion adjusted revenue budget. Total debt owed to municipalities increased by 20.1 per cent to R77.6 billion as compared to the financial year-ended 2010/11. Households account for the largest share of overall consumer debt at 65.4 per cent or R50.8 billion.

EXPENDITURE PERFORMANCE: TOTAL BUDGET

7. Table 1 below indicates that for the 2011/12 municipal financial year, aggregate underspending amounted to R35.2 billion. Taking into account the effect of R4.3 billion in aggregate overspending by municipalities, net underspending of the total municipal budget amounted to R30.9 billion. The 2010/11 outcome reflected net underspending of R24.6 billion. This indicates that municipalities' ability to spend against their approved budgets has deteriorated by 25.6 per cent.

Table 1: Over and under spending of total budgets for the 4th quarter ended 30 June 2012 (Preliminary results)

	Adjusted Budget	Year to date: 30 June 2012	(Over)	Under	(Over) spending as % of adjusted budget	Under spending as % of adjusted budget
R thousands						
Eastern Cape	23 167 186	20 155 303	(854 814)	3 866 697	(3.7%)	16.7%
Free State	13 396 503	10 058 703	(133 400)	3 471 199	(1.0%)	25.9%
Gauteng	88 734 802	82 934 822	(2 936)	5 802 916	(0.0%)	6.5%
Kwazulu-Natal	50 604 242	43 411 672	(259 301)	7 451 871	(0.5%)	14.7%
Limpopo	13 400 496	9 989 226	-	3 411 270	-	25.5%
Mpumalanga	10 440 750	9 457 718	(1 524 199)	2 507 231	(14.6%)	24.0%
North West	12 137 163	9 838 808	(369 353)	2 667 708	(3.0%)	22.0%
Northern Cape	5 034 943	4 100 182	(116 736)	1 051 497	(2.3%)	20.9%
Western Cape	47 919 140	43 914 271	(997 600)	5 002 469	(2.1%)	10.4%
Total National	264 835 226	233 860 706	(4 258 340)	35 232 860	(1.6%)	13.3%

Source: National Treasury Local Government Database

8. Eight of the nine provinces reported increases in total adjusted budgets, amounting to an overall increase of 11.3 per cent. Most notable among these was Limpopo, which reported a 19.1 per cent increase in total budget. Coupled with 25.5 per cent underspending the province reported for 2011/12, this indicates that municipalities in the province need to examine reasons for underperformance and consider aligning spending ambitions with capacity to spend.
9. A percentage basis comparison between 2010/11 and 2011/12 shows that total municipal spending performance has deteriorated by 1.3 per cent; this is supported by the fact that seven of the nine provinces reported overall increases in underspending. Only the Eastern Cape and the Free State reported improvements in underspending for 2011/12. In terms of Rand values, the most significant underspending in 2011/12 has been in Kwazulu-Natal where municipalities' aggregate underspending amounted to R7.5 billion.
10. The spending performance improvement in the Free State is particularly noteworthy as municipalities in the Free State reported the worst comparative underspending for the 2010/11 financial year. However, despite this improvement municipalities in the Free State have again reported the worst nominal performance with underspending of 25.9 per cent or R3.4 billion for 2011/12.
11. Similar to performance in the 2010/11 financial year, the Free State is once again the worst comparative performer. The province reported aggregate underspending of 25.9 per cent or R3.5 billion.
12. Table 2 below shows the following in relation to the number of municipalities that have over or underspent their total adjustments budgets for 2011/12:

- a. 31 municipalities achieved on-target spending performance within 5 per cent of their adjusted total budgets. This is a marked improvement over the 22 municipalities who were within this range in the 2010/11 financial year;
- b. 30 municipalities over-spent on their total adjusted budgets by more than 5 per cent;
- c. 212 municipalities underspent on their total adjusted budgets by more than 5 per cent; and
- d. Of the 212 municipalities that underspent on their adjusted total budgets, 30 underspent by between 10 and 15 per cent, while 166 municipalities underspent by more than 15 per cent of their total adjusted budget; and of the 30 municipalities that overspent their total adjusted budgets, 3 overspent by between 10 and 15 per cent, while 25 municipalities overspent by more than 15 per cent.

Table 2: Over and under spending of the total budget as at 30 June 2012 (Preliminary results)

Count ¹	(Over)			On Target		Under		
	More than -15%	Between -15 and -10%	Between -5 and -10%	Between 0 and -5%	Between 0 and 5%	Between 5 and 10%	Between 15 and 10%	More than 15%
Eastern Cape	10	0	1	3	2	1	3	24
Free State	2	0	0	0	1	2	2	17
Gauteng	0	0	0	1	3	2	1	5
Kwazulu-Natal	7	2	1	2	8	2	7	32
Limpopo	0	0	0	0	2	0	7	21
Mpumalanga	2	0	0	0	1	1	2	12
North West	1	0	0	0	3	1	2	15
Northern Cape	2	1	0	0	4	1	2	22
Western Cape	1	0	0	1	0	6	4	18
Total National	25	3	2	7	24	16	30	166

Source: National Treasury Local Government database

¹ 5 municipalities did not submit capital and operating budget figures

- 13. National Treasury evaluated all municipalities' 2010/11 budgets against the funding compliance criteria set out in the Municipal Budget and Reporting Regulations. Based on the information municipalities submitted in their approved budgets, only 123 municipal budgets were adequately funded; 90 of the remaining budgets were unfunded and 70 of these presented insufficient information to carry out the evaluation.
- 14. The main implication of unfunded budgets, when analysing expenditure, is that those municipalities that have underspent did not have the 'cash in bank' equivalent to the level of underspending reported. It is therefore incorrect to assume that underspending is indicative of municipalities accumulating unspent funds; on the contrary, these municipalities did not have the cash to spend in the first place, that is, their budgets were unfunded.
- 15. There are generally three contributing factors to unfunded budgets, namely, high operating expenditure, over-ambitious capital budgets and unrealistic revenue projections; in most cases there are problems with all three. Often these budgeting problems are compounded by poor budget implementation, especially in the area of revenue management and the control of unauthorised expenditure.
- 16. Problems with achieving the revenue budget targets of the operating budget find expression in uncollected debts. The situation at 30 June 2012 is reflected in table 3.

Table 3: Debtors Age Analysis for fourth quarter ended 30 June 2012

R thousands	0 - 30 Days	31 - 60 Days	61 - 90 Days	Over 90 Days	Total	%
By Income Source						
Water	2 207 287	719 609	780 557	17 399 998	21 107 451	27.2%
Electricity	5 022 821	841 164	552 472	6 575 118	12 991 575	16.7%
Property Rates	2 676 512	609 055	648 023	13 176 387	17 109 976	22.0%
Sanitation	821 857	288 799	297 142	5 950 239	7 358 037	9.5%
Refuse Removal	430 902	180 457	248 667	4 871 510	5 731 535	7.4%
Other	535 156	584 337	325 966	11 877 909	13 323 368	17.2%
Total	11 694 535	3 223 421	2 852 827	59 851 160	77 621 942	100.0%
By Customer Group						
Government	574 084	165 541	159 029	2 279 880	3 178 533	4.1%
Business	5 279 692	808 455	617 519	9 158 316	15 863 981	20.4%
Households	5 563 030	1 737 735	1 831 701	41 627 354	50 759 820	65.4%
Other	277 729	511 690	244 579	6 785 611	7 819 608	10.1%
Total	11 694 535	3 223 421	2 852 827	59 851 160	77 621 942	100.0%

17. The debtors age analysis for the fourth quarter ended 30 June 2012 shows:
- Total consumer debts amounted to R77.6 billion at the end of 2011/12. Municipalities reported the worst debt levels on the water trading service and on the households consumer category. Overall municipal debt has grown from R64.6 billion in 2010/11;
 - Percentage distribution across age categories have remained stagnant between 2010/11 and 2011/12 with the largest share of outstanding revenue still being owed in the 'over 90 days' category at 77 per cent of the overall outstanding revenue; and
 - As the amounts owing in the 0 to 30 days category are reflective of the current month's billings, sound revenue management practices need to focus primarily on reducing the amounts owed in the periods between 30 days and 90 days and beyond.
18. A year-on-year comparison of debt levels between 2011/12 and 2010/11 shows growth of 20.1 per cent overall increase in total consumer debt. This is echoed in the 20.1 per cent year-on-year increase in the 61 to 90 days category.

EXPENDITURE PERFORMANCE: OPERATIONAL BUDGET

19. The national aggregated figures indicate that, municipalities overspent their 2011/12 adjusted operating budgets by 1.8 per cent or R3.9 billion and underspent by 10.2 per cent or R22.3 billion.

Table 4: Aggregated over and under spending of operating budgets for the 4th quarter ended 30 June 2012 (Preliminary results)

R thousands	Adjusted Budget	Year to date: 30 June 2012	(Over)	Under	(Over) spending as % of adjusted budget	Under spending as % of adjusted budget
Eastern Cape	17 898 125	16 623 360	(1 082 580)	2 357 345	6.0%	13.2%
Free State	10 591 916	8 388 360	(152 269)	2 355 825	1.4%	22.2%
Gauteng	78 470 830	74 172 645	(9 063)	4 307 248	0.0%	5.5%
Kwazulu-Natal	40 238 420	36 462 217	(326 799)	4 103 002	0.8%	10.2%
Limpopo	8 822 966	7 864 657	(462 668)	1 420 978	5.2%	16.1%
Mpumalanga	8 274 863	8 123 600	(1 362 878)	1 514 140	16.5%	18.3%
North West	9 557 595	8 149 082	(427 672)	1 836 185	4.5%	19.2%
Northern Cape	4 039 392	3 514 115	(120 454)	645 731	3.0%	16.0%
Western Cape	41 122 320	37 323 775	(9 997)	3 808 542	0.0%	9.3%
Total National	219 016 427	200 621 810	(3 954 379)	22 348 996	1.8%	10.2%

Source: National Treasury Local Government Database

20. Analysis of the operational expenditure indicates that, collectively, municipalities in the North West underspent their 2011/12 adjusted operational budgets by 19.2 per cent or R1.8 billion. Having underspent by 10.0 per cent in 2010/11, this indicates a significant deterioration in spending outcomes.
21. A significant risk for the future is that municipalities' operational expenditure plans exceed realistically collectable revenues, particularly given the prevailing economic environment that is negatively impacting employment creation. Municipalities must guard against cash-flow problems when implementing their 2011/12 budgets by aligning their spending plans to 'realistically anticipated revenues to be collected' in the upcoming adjustments budgets.
22. In terms of the number of municipalities that have over- or underspent on operating budgets, table 5 shows the following:
- 55 municipalities are considered to be on target, having over- or underspent within 5 per cent of their adjusted operating budgets. This represents an improvement over the 38 municipalities in this category in 2010/11;
 - 181 municipalities underspent on their adjusted operating budgets by more than 5 per cent, with 145 municipalities underspending by more than 15 per cent; and
 - 33 municipalities overspent on their adjusted operating budgets by more than 5 per cent, with 34 municipalities overspending by more than 15 per cent.

Table 5: Over and under spending of the Operating budget as at 30 June 2012 (Preliminary results)

Count ¹	(Over)			On Target		Under		
	More than -15%	Between -15 and -10%	Between -5 and -10%	Between 0 and -5%	Between 0 and 5%	Between 5 and 10%	Between 15 and 10%	More than 15%
Eastern Cape	9	1	0	1	4	1	1	23
Free State	2	0	0	2	1	1	2	16
Gauteng	0	0	0	1	6	0	0	5
Kwazulu-Natal	7	2	0	8	4	10	1	29
Limpopo	1	1	1	0	5	2	2	18
Mpumalanga	0	1	0	0	5	0	0	12
North West	3	0	0	3	4	1	1	10
Northern Cape	3	1	0	3	4	1	2	18
Western Cape	0	0	1	0	4	4	7	14
Total National	25	6	2	18	37	20	16	145

Source: National Treasury Local Government database

¹ 9 municipalities did not submit budget figures

EXPENDITURE PERFORMANCE: CAPITAL BUDGET

23. As at 30 June 2012 municipalities had spent R33.2 billion of the total adjusted capital budget. In aggregate municipalities underspent their adjusted capital budget for 2011/12 by R14.8 billion or 32.3 per cent. Overspending of capital budgets for 2011/12 increased to R2.2 billion or 4.9 per cent, as compared to the R1 billion overspending reported in 2010/11. The risks clearly still lie in municipalities' inability to spend against their capital budgets; the analysis will focus on this aspect of spending.

Table 6: Aggregated over and under spending of capital budgets for the 4th quarter ended 30 June 2012 (Preliminary results)

	Adjusted Budget	Year to date: 30 June 2012	(Over)	Under	(Over) spending as % of adjusted budget	Under spending as % of adjusted budget
R thousands						
Eastern Cape	5 269 061	3 531 943	(159 258)	1 896 376	3.0%	36.0%
Free State	2 804 587	1 670 344	(10 646)	1 144 889	0.4%	40.8%
Gauteng	10 263 972	8 762 177	(131 452)	1 633 247	1.3%	15.9%
Kwazulu-Natal	10 365 823	6 949 455	(139 232)	3 555 599	1.3%	34.3%
Limpopo	4 577 530	2 124 570	(33 365)	2 486 325	0.7%	54.3%
Mpumalanga	2 165 887	1 334 117	(349 081)	1 180 850	16.1%	54.5%
North West	2 579 568	1 689 725	(367 504)	1 257 347	14.2%	48.7%
Northern Cape	995 552	586 068	(30 072)	439 556	3.0%	44.2%
Western Cape	6 796 820	6 590 497	(1 001 711)	1 208 034	14.7%	17.8%
Total National	45 818 799	33 238 896	(2 222 321)	14 802 224	4.9%	32.3%

Source: National Treasury Local Government Database

24. The worst capital expenditure performance was reported by municipalities in Mpumalanga. Collectively, municipalities in Mpumalanga underspent their capital budgets by 54.5 per cent or R1.1 billion. This denotes deterioration of 15.5 per cent when compared to 2010/11. The province has also reported the worst overspending performance. It is unclear whether this is due to an inability to budget correctly or execute spending objectives effectively.
25. Municipalities in the Free State, Kwazulu-Natal, Limpopo, Mpumalanga and the Northern Cape reflect percentage increases in their levels of underspending in 2011/12 compared to 2010/11. In terms of Rand values, the most significant underspending in 2011/12 has been reported by Kwazulu-Natal and Limpopo where municipalities underspent by R3.5 billion and R2.5 billion respectively.
26. Municipalities in Gauteng, Eastern Cape, North West and Western Cape have reported percentage improvements in their levels of underspending for 2011/12, when compared to 2010/11. In terms of Rand values, the lowest underspending in this group was reported by the North West and the Western Cape where municipalities underspent by R439 million and R1.2 billion respectively.
27. Table 7 shows the number of municipalities that over or underspent their adjusted capital budgets. Spending within 5 per cent of their adjusted capital budgets is regarded as being on target. In light of the uncertainties associated with planning, procurement and project implementation, spending within 10 per cent of the adjusted capital budgets is regarded as acceptable.

Table 7: Over and under spending of the capital budget as at 30 June 2012 (Preliminary results)

Count ¹	(Over)		Acceptable	On Target		Acceptable	Under	
	More than -15%	Between -15 and -10%	Between -5 and -10%	Between 0 and -5%	Between 0 and 5%	Between 5 and 10%	Between 15 and 10%	More than 15%
Eastern Cape	2	0	0	1	1	2	2	30
Free State	0	2	0	0	1	1	1	19
Gauteng	0	0	0	0	0	0	3	8
Kwazulu-Natal	6	1	0	3	4	2	1	43
Limpopo	0	1	0	0	0	2	1	24
Mpumalanga	2	0	0	0	0	1	1	12
North West	1	0	0	0	0	0	0	19
Northern Cape	1	0	0	1	1	0	0	27
Western Cape	3	0	0	0	2	1	3	21
Total National	15	4	0	5	9	9	12	203

Source: National Treasury Local Government database

¹ 21 municipalities did not submit budget figures

28. In terms of the number of municipalities that have over or underspent on capital budgets, the following observations were made:

- a. 14 municipalities are considered to be on target, having over or underspent within 5 per cent of their adjusted capital budgets;
- b. 9 municipalities underspent their capital budget by between 5 and 10 per cent, which is considered an acceptable level of performance;
- c. 203 municipalities underspent their adjusted capital budgets by more than 15 per cent. 82 of these municipalities underspent their adjusted capital budgets by more than 50 per cent and 27 of that group overspent by 80 per cent or more; and
- d. 19 municipalities overspent their adjusted capital budgets by more than 10 per cent, while 15 underspent their adjusted capital budgets by more than 15 per cent.

EXPENDITURE PERFORMANCE: CONDITIONAL GRANTS

29. Table 8 indicates that underspending of conditional grants persists in this area of municipal expenditure. Total underspending on conditional grants transferred to municipalities for 2011/12 amounts to 25.4 per cent or R5.1 billion.

Table 8: Over and underspending of conditional grants adjusted allocations as at 30 June 2012 (Preliminary results)

R thousands	Revised allocation	Year to date: 30 June 2012	(Over)	Under	(Over)	Under
					spending as % of adjusted budget	spending as % of adjusted budget
Eastern Cape	3 867 849	2 940 802	(23 894)	950 940	0.6%	24.6%
Free State	1 022 080	923 885	(19 953)	118 148	2.0%	11.6%
Gauteng	2 860 851	1 630 303	(31 290)	1 261 838	1.1%	44.1%
Kw azulu-Natal	3 482 560	3 611 926	(417 093)	287 726	12.0%	8.3%
Limpopo	2 793 435	2 269 574	(70 055)	593 916	2.5%	21.3%
Mpumalanga	1 496 409	1 211 760	(51 691)	336 339	3.5%	22.5%
North West	1 519 344	1 152 482	(83 386)	450 248	5.5%	29.6%
Northern Cape	572 458	436 631	(12 784)	148 610	2.2%	26.0%
Western Cape	2 462 351	1 578 261	(64 270)	948 360	2.6%	38.5%
Total	20 077 335	15 755 625	(774 415)	5 096 125	3.9%	25.4%

Source: National Treasury Local Government Database

30. In terms of the number of municipalities that have over or underspent on the revised conditional grant allocations, the following observations were made:

- 61 municipalities are considered to be on target, having over or underspent within the 5 per cent acceptable range;
- 161 municipalities underspent on their conditional grant allocations, with 125 municipalities underspending by more than 15 per cent; and
- 56 municipalities overspent on their adjusted conditional grant allocations, with 27 municipalities overspending by more than 15 per cent.

Table 9: Over and under spending of conditional grants adjusted allocations for the 4th quarter ended 30 June 2012 (Preliminary results)

Count	(Over)			On Target		Under		
	More than -15%	Between -15 and -10%	Between -5 and -10%	Between 0 and -5%	Between 0 and 5%	Between 5 and 10%	Between 15 and 10%	More than 15%
Eastern Cape	1	1	2	9	7	4	2	19
Free State	1	1	3	4	5	2	3	5
Gauteng	1	0	1	2	2	1	0	5
Kw azulu-Natal	9	1	7	5	5	5	3	26
Limpopo	3	0	3	1	1	0	3	19
Mpumalanga	2	1	0	1	2	2	3	10
North West	2	1	1	1	0	0	0	18
Northern Cape	1	1	3	2	6	1	3	15
Western Cape	7	1	2	6	2	1	3	8
Total	27	7	22	31	30	16	20	125

Source: National Treasury Local Government Database

Table 10: Aggregated conditional grants expenditure per programme as at 30 June 2012 (Preliminary results)

		Revised allocation	Year to date: 30 June 2010	(Over)	Under	(Over)/Under as % of adjusted budget
R thousands						
Municipal Infrastructure Grant	MIG	11 443 505	9 635 335	-	1 808 170	15.8%
Finance Management Grant	FMG	423 641	422 827	-	814	0.2%
Neighbourhood Development Partnership Programme: Capital	NDPG 6	750 000	710 600	-	39 400	5.3%
Neighbourhood Development Partnership Programme: Technical	NDPG 7	100 000		-		
Municipal Systems Improvement Grant	MSIG	220 210	223 161	(2 951)	-	(1.3%)
Public Transport Infrastructure and Systems Grant	PTIS	4 803 347	2 341 221	-	2 462 126	51.3%
Rural Transport Infrastructure Grant	RTIS	35 440	11 174	-	24 266	68.5%
Expanded Public Works Programme Incentive Grant	EPWP	679 583		-		
Intergrated National Electrification Programme: Municipal	INEP 6	1 096 612	1 019 840	-	76 771	7.0%
Intergrated National Electrification Programme: Eskom	INEP 7	1 737 811		-		
Backlogs for electrification at schools and Clinics	BESC	-		-		
Electricity Demand Side Management (Municipal)	EDSM 6	280 000	254 795	-	25 205	9.0%
Electricity Demand Side Management (Eskom) Grant	EDSM 7	118 800		-		
Water Services Operating and Subsidy Grant: Direct	WSOS 6	542 345	752 504	(210 159)	-	(38.7%)
Water Services Operating and Subsidy Grant: Indirect	WSOS 7	128 442		-		
Regional Bulk Infrastructure Grant	RBIG	1 686 102		-		
Municipal Drought Relief Grant	MDRG	450 000	364 285	-	85 715	19.0%
Backlogs for sanitation and water at schools and clinics	BSWS	-		-		
2010 World Cup Host City Operating Grant	WCHCO	-	-	-	-	-
2010 FIFA World Cup Stadiums Development Grant	FWCSD	-	-	-	-	-
Rural Households Infrastructure Grant	RHIG	257 508		-		
Unallocated amounts				-		
Total²		24 753 346	15 735 741	(213 110)	4 522 468	36.4%

Sources: DoRA Monthly reports by the national transferring officer and Municipal sign-offs and electronic verification.

1. Spending of these grants is done at National department level and therefore no reporting is required from municipalities.
2. Total includes schedule 7 and 8 allocations
3. All figures are unaudited
4. Over and underspending percentages exclude schedule 7 and 8 allocations

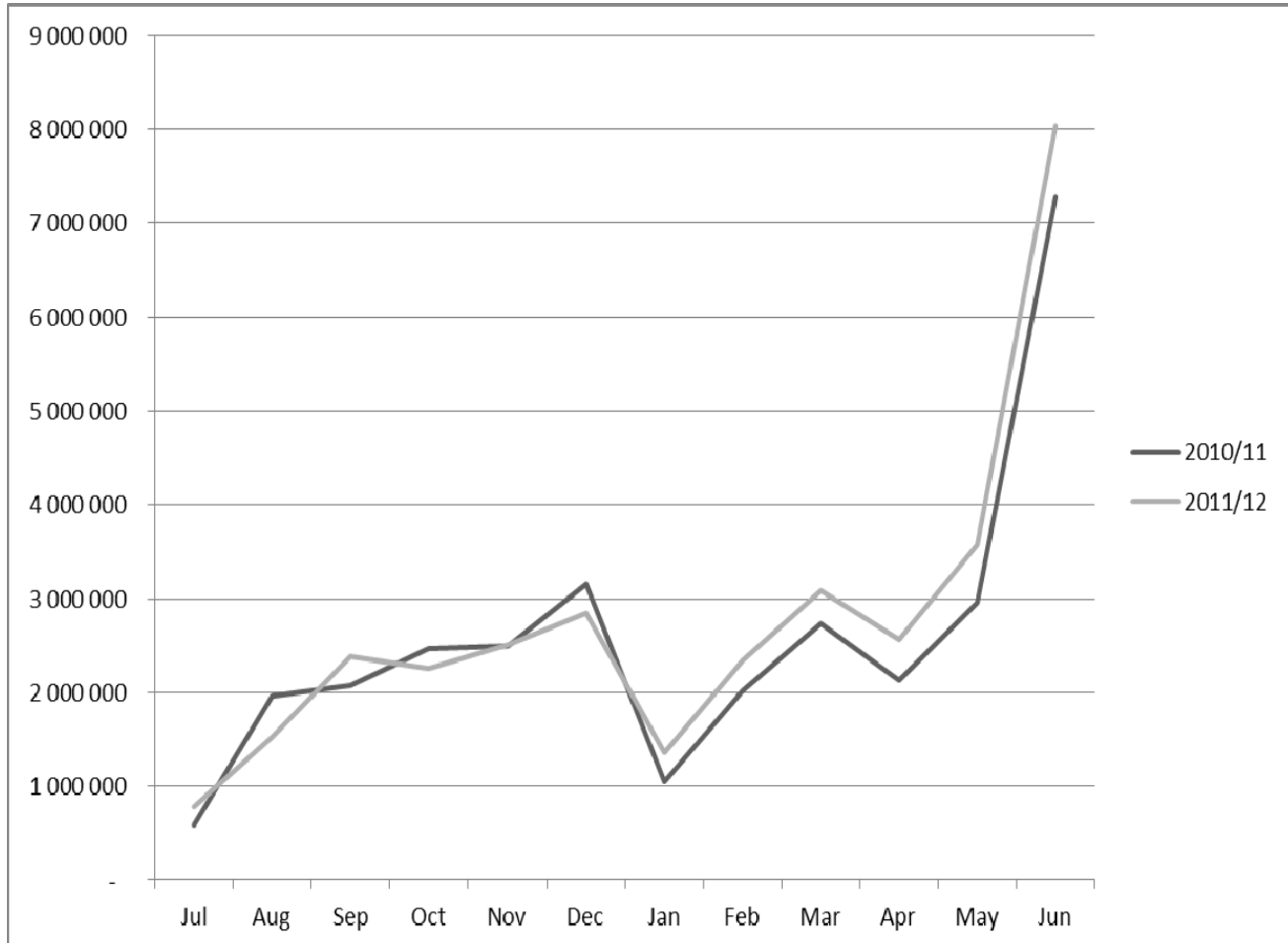
31. Previously, reporting focussed on municipalities underspending on conditional grants as relatively more important in terms of compromising national governments efforts to support service delivery and reducing infrastructure backlogs.
32. Overspending poses its own risks and two notable cases of overspending have occurred in this financial year: on the Municipal Systems Improvement Grant and the Water Services Operating Subsidy Grant (Direct).
33. Overspending of conditional grant allocations raises serious questions about municipalities' systems to report accurately. Any overspending of conditional grants is for the municipalities own account; national government does not allocate additional funds to compensate for shortfalls.
34. Overspending on conditional grants is usually indicative of municipalities reporting rollovers as part of current year allocations. Although National Treasury has instituted rollover reporting, many municipalities do not comply; they continue reporting as if they are spending against the current budget.
35. National departments responsible for administering local government conditional grants transferred R22.6 billion against an allocation of R24.8 billion for both direct and indirect conditional grants; this constitutes 91.1 per cent of the total conditional grants allocated for the 2011/12 financial year.
36. The Public Transport Systems (PTIS) conditional grant reflects underperformance of 51.3 per cent or R2.5 billion; it is the main contributor to the conditional grant underspending.

37. The Expanded Public Works Programme (EPWP) was introduced by the Department of Public Works in 2004. Under the EPWP, all government departments, provinces, municipalities and state entities involved in infrastructure provision are required to take steps to increase employment creation resulting from their infrastructure programmes. There is a particular focus on relatively simple infrastructure that is particularly amenable to labour-intensive methodologies, and where the most additional work opportunities can be created, that is, rural roads, local municipal roads, water and sewer pipelines and stormwater drainage.
38. As indicated in Table 10, municipalities reported aggregate underspending of 15.8 per cent on the Municipal Infrastructure Grant for 2011/12. This represents a 5.9 per cent improvement when compared to the 21.7 per cent underspending reported in 2010/11.

CAPITAL EXPENDITURE TRENDS – THE ‘JUNE SPIKE’:

39. Figure 1 illustrates the year-on-year comparison of monthly capital expenditure for local government between 2010/11 and 2011/12.

Figure 1: Municipal monthly capital expenditure



40. The following trends emerge:

- a. The year-on-year comparison between the 2010/11 and 2011/12 financial years show that, although much the same spending pattern is exhibited by local government, the month-on-month capital expenditure for 2011/12 is lower for all municipalities. Figure 1 serves as a clear graphical representation of the overall decline in municipalities' 2011/12 capital expenditure;
- b. Generally, spending gets off to a very slow start in the first quarter of the financial year (particularly July and August). This may indicate that municipalities have not completed the project design, planning and procurement preparation necessary to begin immediate implementation of the capital budget at the beginning of the new financial year. It also reflects a failure on the part of municipalities to use section 16(3) of the MFMA that allows a municipal council to approve multi-year capital budgets; and
- c. This slow start to spending sets municipalities up for having to play "catch up" during the remainder of the financial year. The need to make up for lost time is exacerbated by the decline in capital spending that occurs in the third quarter due to the traditional closure of the construction industry during the mid-November to January holiday season.

41. There is no set standard for the rate at which municipalities should spend their capital budgets, it is expected that spending should commence at a brisk pace from the start of the municipal financial year, 1 July. There are recognised breaks in South Africa's construction activities, mainly due to the extended holiday season at Christmas and Easter which coincide with the 2nd and 3rd quarters of the municipal financial year. Progress on capital projects will slow during these periods hence it is critical that municipalities plan and budget accordingly so that spending is not negatively impacted by these unavoidable productivity losses.
42. Although it is possible that a municipality may need to make large payments at financial year-end due to complete big projects, it is unlikely that this adequately explains all the transactions underpinning the spike in spending observed at 46 per cent of municipalities for 2010/11. Therefore, National Treasury deems this spike in spending indicative of inadequate expenditure planning by a municipality, and also an indicator of risk in the effectual use of capital budgets.
43. In order to provide a quantitative benchmark against which to measure deviations in fourth quarter capital expenditure, this analysis uses the average of actual expenditure of the first three quarters of the financial year compared to the average spending in the final quarter.
44. 133 municipalities reported an increase in capital expenditure in excess of 50 per cent in the fourth quarter (as compared to average capital expenditure in the preceding three quarters).
45. 6 of the 8 metropolitan municipalities reported a fourth quarter increase in capital expenditure above 100 per cent when compared to their quarterly average in the preceding three quarters. Most notable is the City of Joburg, having reported an increase of 216.7 per cent, as measured against the average capital expenditure for the preceding three quarters.

CONTACT PERSON:

Ilze Baron

Local Government Budget Analysis

Tel: (012) 395 6742

Fax: (012) 395 6553

Ilze.Baron@treasury.gov.za

Annexure A

Over/Underspending of Adjusted Capital Budgets 2011/12

R thousands	Code	Main capital appropriation	Adjusted Budget	Year to date: 30 June 2012	(Over)	Under	(Over)/Under as % of adjusted budget
EASTERN CAPE							
A Buffalo City	BUF	764 669	725 646	237 935	-	487 711	67.2%
A Nelson Mandela Bay	NMA	1 406 732	1 234 602	1 185 851	-	48 751	3.9%
B Camdeboo	EC101	-	-	7 261	(7 261)	-	-
B Blue Crane Route	EC102	21 964	24 238	22 115	-	2 123	8.8%
B Ikw ezi	EC103	11 530	11 530	7 032	-	4 498	39.0%
B Makana	EC104	120 897	87 977	38 069	-	49 908	56.7%
B Ndlambe	EC105	34 353	34 353	26 476	-	7 877	22.9%
B Sundays River Valley	EC106	22 827	22 827	16 129	-	6 698	29.3%
B Baviaans	EC107	-	-	8 261	(8 261)	-	-
B Kouga	EC108	38 152	28 552	22 137	-	6 415	22.5%
B Kou-Kamma	EC109	20 245	16 713	5 003	-	11 710	70.1%
C Cacadu	DC10	6 552	7 656	1 422	-	6 234	81.4%
B Mbhashe	EC121	56 448	56 448	30 487	-	25 961	46.0%
B Mquma	EC122	65 165	82 521	8 609	-	73 912	89.6%
B Great Kei	EC123	-	18 912	3 095	-	15 817	83.6%
B Amahlathi	EC124	-	-	17 335	(17 335)	-	-
B Ngqushw a	EC126	23 961	23 961	13 826	-	10 135	42.3%
B Nkonkobe	EC127	36 808	36 808	30 427	-	6 381	17.3%
B Nxuba	EC128	12 854	12 854	5 876	-	6 978	54.3%
C Amathole	DC12	416 135	416 135	258 695	-	157 440	37.8%
B Inxuba Yethemba	EC131	-	-	-	-	-	-
B Tsolw ana	EC132	20 034	19 083	5 158	-	13 925	73.0%
B Inkw anca	EC133	9 106	9 106	8 604	-	502	5.5%
B Lukhanji	EC134	41 452	36 980	23 647	-	13 334	36.1%
B Intsika Yethu	EC135	-	9 556	8 431	-	1 126	11.8%
B Emalahleni (Ec)	EC136	33 244	33 244	5 406	-	27 837	83.7%
B Engcobo	EC137	55 967	55 967	34 620	-	21 346	38.1%
B Sakhisizw e	EC138	-	-	84	(84)	-	-
C Chris Hani	DC13	423 939	423 939	441 743	(17 804)	-	(4.2%)
B Elundini	EC141	44 081	53 487	34 443	-	19 044	35.6%
B Senqu	EC142	39 173	41 058	36 840	-	4 218	10.3%
B Maletsw ai	EC143	35 522	35 522	16 928	-	18 594	52.3%
B Gariep	EC144	-	12	7 360	(7 348)	-	-
C Joe Gqabi	DC14	136 500	136 500	106 983	-	29 517	21.6%
B Ngquza Hills	EC153	-	-	44 822	(44 822)	-	-
B Port St Johns	EC154	24 227	24 227	18 509	-	5 718	23.6%
B Nyandeni	EC155	34 015	34 015	48 604	(14 589)	-	(42.9%)
B Mhlontlo	EC156	47 481	47 481	23 340	-	24 141	50.8%
B King Sabata Dalindyebo	EC157	115 862	252 590	131 311	-	121 279	48.0%
C O .R. Tambo	DC15	280 806	280 806	106 009	-	174 797	62.2%
B Matatiele	EC441	123 713	120 142	30 677	-	89 465	74.5%
B Umzimvubu	EC442	67 104	67 104	108 859	(41 754)	-	(62.2%)
B Mbizana	EC443	251 116	251 116	43 592	-	207 524	82.6%
B Ntabankulu	EC444	35 732	35 732	23 960	-	11 772	32.9%
C Alfred Nzo	DC44	459 160	459 660	275 973	-	183 687	40.0%

Over and underspending of municipalities as at 30 June 2012

		Main capital appropriation	Adjusted Budget	Year to date: 30 June 2012	(Over)	Under	(Over)/Under as % of adjusted budget	
R thousands	Code							
FREE STATE								
A	Mangaung	MAN	824 147	815 046	565 050	-	249 997	30.7%
B	Letsemeng	FS161	19 500	25 593	15 338	-	10 255	40.1%
B	Kopanong	FS162	51 490	32 972	36 297	(3 325)	-	(10.1%)
B	Mohokare	FS163	29 350	29 098	22 830	-	6 268	21.5%
B	Naledi (Fs)	FS164	15 598	15 597	9 698	-	5 899	37.8%
C	Xhariep	DC16	3 373	3 373	2 547	-	826	24.5%
B	Masilonyana	FS181	34 142	34 142	27 243	-	6 899	20.2%
B	Tokologo	FS182	67 391	67 391	67 083	-	308	0.5%
B	Tsw elopele	FS183	39 505	42 205	24 630	-	17 575	41.6%
B	Matjhabeng	FS184	204 638	557 222	180 873	-	376 349	67.5%
B	Nala	FS185	45 642	45 642	23 665	-	21 977	48.2%
C	Lejw eleputsw a	DC18	8 175	10 704	9 758	-	946	8.8%
B	Setsoto	FS191	76 650	76 650	59 796	-	16 854	22.0%
B	Dihlabeng	FS192	67 647	67 647	74 967	(7 320)	-	(10.8%)
B	Nketoana	FS193	38 195	46 626	31 220	-	15 405	33.0%
B	Maluti-a-Phofung	FS194	458 350	493 926	321 900	-	172 026	34.8%
B	Phumelela	FS195	77 617	57 293	36 508	-	20 785	36.3%
B	Mantsopa	FS196	40 276	30 090	24 089	-	6 000	19.9%
C	Thabo Mofutsanyana	DC19	13 000	1 500	-	-	1 500	100.0%
B	Moqhaka	FS201	110 007	110 007	44 136	-	65 871	59.9%
B	Ngw athe	FS203	83 428	83 428	1 608	-	81 820	98.1%
B	Metsimaholo	FS204	278 227	101 901	45 965	-	55 936	54.9%
B	Mafube	FS205	37 738	49 803	42 476	-	7 327	14.7%
C	Fezile Dabi	DC20	6 435	6 731	2 668	-	4 063	60.4%
GAUTENG								
A	Ekurhuleni Metro	EKU	2 374 785	2 252 104	1 938 680	-	313 424	13.9%
A	City Of Johannesburg	JHB	3 722 199	3 749 203	3 255 573	-	493 630	13.2%
A	City Of Tshwane	TSH	3 185 418	3 403 637	2 967 508	-	436 129	12.8%
B	Ernguleni	GT421	303 246	364 370	158 584	-	205 786	56.5%
B	Midvaal	GT422	41 524	41 781	29 833	-	11 948	28.6%
B	Lesedi	GT423	-	38 880	32 753	-	6 127	15.8%
C	Sedibeng	DC42	65 200	65 200	15 880	-	49 321	75.6%
B	Mogale City	GT481	226 213	176 951	139 755	-	37 196	21.0%
B	Randfontein	GT482	112 296	100 963	45 253	-	55 710	55.2%
B	Westonaria	GT483	93 578	63 597	41 150	-	22 447	35.3%
B	Merafong City	GT484	-	-	131 452	(131 452)	-	-
C	West Rand	DC48	1 000	7 285	5 757	-	1 528	21.0%

Over and underspending of municipalities as at 30 June 2012

R thousands	Code	Main capital appropriation	Adjusted Budget	Year to date: 30 June 2012	(Over)	Under	(Over)/Under as % of adjusted budget	
KWAZULU-NATAL								
A	eThekweni	ETH	5 097 529	5 302 103	3 478 362	-	1 823 741	34.4%
B	Vulamehlo	KZN211	18 729	18 729	12 665	-	6 064	32.4%
B	Umdoni	KZN212	13 614	123 173	62 509	-	60 663	49.3%
B	Umzumbe	KZN213	38 962	45 500	18 295	-	27 205	59.8%
B	uMuziwabantu	KZN214	32 098	34 323	24 437	-	9 886	28.8%
B	Ezinqoleni	KZN215	18 182	13 807	13 155	-	652	4.7%
B	Hibiscus Coast	KZN216	204 953	177 517	163 644	-	13 874	7.8%
C	Ugu	DC21	366 519	335 092	179 359	-	155 733	46.5%
B	uMshwathi	KZN221	33 485	20 803	14 704	-	6 099	29.3%
B	uMngeni	KZN222	18 506	38 509	23 744	-	14 765	38.3%
B	Mpofana	KZN223	14 514	10 758	6 335	-	4 423	41.1%
B	Impendle	KZN224	15 293	15 293	8 904	-	6 388	41.8%
B	Msunduzi	KZN225	411 313	351 441	223 528	-	127 913	36.4%
B	Mkhambathini	KZN226	13 038	13 058	9 512	-	3 546	27.2%
B	Richmond	KZN227	21 592	24 179	14 401	-	9 779	40.4%
C	uMgungundlovu	DC22	101 772	121 772	97 990	-	23 781	19.5%
B	Ennambithi/Ladysmith	KZN232	74 119	94 942	93 252	-	1 690	1.8%
B	Indaka	KZN233	16 770	32 131	17 212	-	14 919	46.4%
B	Umtshezi	KZN234	47 352	39 111	23 442	-	15 669	40.1%
B	Okhahlamba	KZN235	24 893	31 443	22 264	-	9 179	29.2%
B	Imbabazane	KZN236	45 531	35 531	13 933	-	21 598	60.8%
C	Uthukela	DC23	171 697	175 233	75 505	-	99 728	56.9%
B	Endumeni	KZN241	34 858	30 310	15 332	-	14 978	49.4%
B	Nquthu	KZN242	25 699	25 699	30 913	(5 214)	-	(20.3%)
B	Msinga	KZN244	26 581	26 581	45 610	(19 029)	-	(71.6%)
B	Umvoti	KZN245	45 367	45 367	12 309	-	33 058	72.9%
C	Umzinyathi	DC24	168 886	206 169	228 866	(22 698)	-	(11.0%)
B	New castle	KZN252	312 846	302 957	153 941	-	149 016	49.2%
B	eMadlangeni	KZN253	9 913	12 682	-	-	12 682	100.0%
B	Dannhauser	KZN254	36 352	44 649	28 192	-	16 457	36.9%
C	Amajuba	DC25	85 346	80 332	1 021	-	79 312	98.7%
B	eDumbe	KZN261	16 146	12 142	12 156	(14)	-	(0.1%)
B	uPhongolo	KZN262	31 693	30 482	16 043	-	14 438	47.4%
B	Abaqulusi	KZN263	48 248	41 105	33 885	-	7 220	17.6%
B	Nongoma	KZN265	51 834	70 579	71 945	(1 367)	-	(1.9%)
B	Ulundi	KZN266	64 485	10 000	23 397	(13 397)	-	(134.0%)
C	Zululand	DC26	248 052	242 039	242 567	(527)	-	(0.2%)
B	Umhlabuyalingana	KZN271	73 127	64 695	40 840	-	23 854	36.9%
B	Jozini	KZN272	490	150	48 291	(48 141)	-	-
B	The Big 5 False Bay	KZN273	0	15 534	28 190	(12 656)	-	(81.5%)
B	Hlabisa	KZN274	24 412	2 190	11 205	(9 015)	-	(411.6%)
B	Mtubatuba	KZN275	-	21 382	16 111	-	5 271	24.7%
C	Umkhanyakude	DC27	222 741	252 459	230 919	-	21 540	8.5%
B	Mfолоzi	KZN281	17 624	17 625	1 043	-	16 582	94.1%
B	uMhlathuze	KZN282	220 734	166 771	74 203	-	92 568	55.5%
B	Ntambanana	KZN283	11 718	11 343	8 158	-	3 185	28.1%
B	uMlalazi	KZN284	33 318	39 237	24 608	-	14 629	37.3%
B	Mthonjaneni	KZN285	31 998	64 552	24 548	-	40 003	62.0%
B	Nkandla	KZN286	18 697	18 697	25 872	(7 175)	-	(38.4%)
C	uThungulu	DC28	196 755	309 432	175 912	-	133 519	43.1%
B	Mandeni	KZN291	70 198	83 304	43 406	-	39 898	47.9%
B	KwaDukuza	KZN292	390 853	219 698	91 147	-	128 551	58.5%
B	Ndwedwe	KZN293	47 524	37 110	21 622	-	15 488	41.7%
B	Maphumulo	KZN294	39 127	49 001	14 505	-	34 497	70.4%
C	iLembe	DC29	254 825	218 647	213 771	-	4 876	2.2%
B	Ingwe	KZN431	41 604	62 193	23 395	-	38 798	62.4%
B	KwaSani	KZN432	8 374	18 241	2 960	-	15 281	83.8%
B	Greater Kokstad	KZN433	90 441	87 043	75 914	-	11 128	12.8%
B	Ubuhlebezwe	KZN434	27 222	32 344	21 424	-	10 920	33.8%
B	Umzimkhulu	KZN435	52 704	69 774	66 364	-	3 410	4.9%
C	Sisonke	DC43	294 808	268 860	151 716	-	117 144	43.6%

Over and underspending of municipalities as at 30 June 2012

		Main capital appropriation	Adjusted Budget	Year to date: 30 June 2012	(Over)	Under	(Over)/Under as % of adjusted budget	
R thousands	Code							
LIMPOPO								
B	Greater Giyani	LIM331	54 932	78 029	31 306	-	46 723	59.9%
B	Greater Letaba	LIM332	81 243	81 243	53 345	-	27 898	34.3%
B	Greater Tzaneen	LIM333	118 376	118 376	71 505	-	46 872	39.6%
B	Ba-Phalaborwa	LIM334	45 701	36 701	31 567	-	5 134	14.0%
B	Maruleng	LIM335	34 258	44 789	34 046	-	10 743	24.0%
C	Mopani	DC33	937 828	937 828	158 206	-	779 622	83.1%
B	Musina	LIM341	12 039	12	20 198	(20 186)	-	-
B	Mutale	LIM342	18 223	269 836	17 793	-	252 043	93.4%
B	Thulamela	LIM343	95 779	137 871	129 639	-	8 232	6.0%
B	Makhado	LIM344	216 927	216 927	22 349	-	194 578	89.7%
C	Vhembe	DC34	816 469	539 623	333 284	-	206 339	38.2%
B	Blouberg	LIM351	39 755	49 895	33 802	-	16 093	32.3%
B	Aganang	LIM352	37 528	37 528	25 380	-	12 148	32.4%
B	Molemole	LIM353	35 944	33 040	11 628	-	21 412	64.8%
B	Polokwane	LIM354	389 198	389 198	355 965	-	33 233	8.5%
B	Lepelle-Nkumpi	LIM355	114 596	118 103	47 990	-	70 114	59.4%
C	Capricorn	DC35	270 921	310 177	138 990	-	171 187	55.2%
B	Thabazimbi	LIM361	364	364	6 813	(6 449)	-	-
B	Lephalale	LIM362	55 578	55 578	62 307	(6 729)	-	(12.1%)
B	Mookgopong	LIM364	16 859	19 700	2 126	-	17 574	89.2%
B	Modimolle	LIM365	33 315	33 315	23 214	-	10 101	30.3%
B	Bela Bela	LIM366	28 864	28 864	4 787	-	24 077	83.4%
B	Mogalakwena	LIM367	203 996	203 996	122 099	-	81 898	40.1%
C	Waterberg	DC36	18 603	24 778	18 198	-	6 580	26.6%
B	Ephraim Mogale	LIM471	28 210	28 210	17 264	-	10 946	38.8%
B	Elias Motsoaledi	LIM472	109 136	109 136	87 078	-	22 058	20.2%
B	Makhuduthamaga	LIM473	100 582	100 582	42 972	-	57 610	57.3%
B	Fetakgomo	LIM474	17 200	17 231	10 520	-	6 711	38.9%
B	Greater Tubatse	LIM475	66 071	66 071	20 943	-	45 128	68.3%
C	Sekhukhune	DC47	490 529	490 529	189 256	-	301 273	61.4%
MPUMALANGA								
B	Albert Luthuli	MP301	-	143	117 303	(117 160)	-	(81692.1%)
B	Msakaligwa	MP302	-	-	38 732	(38 732)	-	-
B	Mkhondo	MP303	71 703	75 943	24 086	-	51 857	68.3%
B	Pixley Ka Seme (MP)	MP304	-	-	7 651	(7 651)	-	-
B	Lekwa	MP305	44 066	75 747	42 431	-	33 317	44.0%
B	Dipaleseng	MP306	32 517	32 517	-	-	32 517	100.0%
B	Govan Mbeki	MP307	-	145 354	64 549	-	80 806	55.6%
C	Gert Sibande	DC30	37 000	41 350	35 728	-	5 623	13.6%
B	Victor Khanye	MP311	-	36 567	34 006	-	2 561	7.0%
B	Emalahleni (Mp)	MP312	-	-	24 430	(24 430)	-	-
B	Steve Tshwete	MP313	208 480	364 067	193 771	-	170 296	46.8%
B	Emakhazeni	MP314	13 131	13 704	1 837	-	11 867	86.6%
B	Thembisile Hani	MP315	-	126 487	81 646	-	44 841	35.5%
B	Dr J.S. Moroka	MP316	214 900	174 070	94 536	-	79 534	45.7%
C	Nkangala	DC31	36 007	29 827	6 949	-	22 878	76.7%
B	Thaba Chwae	MP321	-	25 356	14 954	-	10 402	41.0%
B	Mbombela	MP322	640 400	535 596	253 078	-	282 518	52.7%
B	Umjindi	MP323	-	-	5 769	(5 769)	-	-
B	Nkomazi	MP324	-	-	151 982	(151 982)	-	-
B	Bushbuckridge	MP325	681	474 258	122 423	-	351 835	74.2%
C	Ehlanzeni	DC32	16 500	14 900	18 257	(3 357)	-	(22.5%)

Over and underspending of municipalities as at 30 June 2012

		Main capital appropriation	Adjusted Budget	Year to date: 30 June 2012	(Over)	Under	(Over)/Under as % of adjusted budget	
R thousands	Code							
NORTH WEST								
B	Moretele	NW371	92 024	97 588	64 187	-	33 401	34.2%
B	Madibeng	NW372	284 250	284 250	233 845	-	50 405	17.7%
B	Rustenburg	NW373	496 605	528 576	290 638	-	237 938	45.0%
B	Kgetlengrivier	NW374	26 998	33 491	15 022	-	18 469	55.1%
B	Moses Kotane	NW375	144 620	214 216	93 472	-	120 744	56.4%
C	Bojanala Platinum	DC37	7 587	7 857	17 631	(9 774)	-	(124.4%)
B	Ratlou	NW381	22 918	50 467	21 408	-	29 059	57.6%
B	Tswaing	NW382	54 831	54 831	25 414	-	29 417	53.6%
B	Mafikeng	NW383	64 617	43 305	17 123	-	26 182	60.5%
B	Ditsobotla	NW384	65 669	65 669	19 007	-	46 662	71.1%
B	Ramotshere Moiloa	NW385	44 058	44 058	14 313	-	29 745	67.5%
C	Ngaka Modiri Molema	DC38	221 459	677 310	217 753	-	459 558	67.9%
B	Naledi (Nw)	NW392	47 272	24 750	18 256	-	6 493	26.2%
B	Mamusa	NW393	-	-	91	(91)	-	-
B	Greater Taung	NW394	73 621	73 621	14 708	-	58 914	80.0%
B	Lekw a-Teemane	NW396	35 136	35 136	8 205	-	26 931	76.6%
B	Molopo-Kagisano	NW397	-	-	23 229	(23 229)	-	-
C	Dr Ruth Segomotsi Mompati	DC39	-	-	334 409	(334 409)	-	-
B	Ventersdorp	NW401	23 154	34 978	16 739	-	18 239	52.1%
B	Tlokw e	NW402	118 956	118 956	96 569	-	22 388	18.8%
B	City Of Matlosana	NW403	206 159	133 605	109 666	-	23 938	17.9%
B	Maquassi Hills	NW404	50 275	50 275	37 399	-	12 876	25.6%
C	Dr Kenneth Kaunda	DC40	5 304	6 629	640	-	5 989	90.3%
NORTHERN CAPE								
B	Joe Morolong	NC451	50 057	58 388	36 923	-	21 466	36.8%
B	Ga-Segonyana	NC452	61 274	57 674	41 609	-	16 065	27.9%
B	Gamagara	NC453	62 861	59 249	33 910	-	25 339	42.8%
C	John Taolo Gaetsew e	DC45	1 488	1 488	746	-	742	49.9%
B	Richtersveld	NC061	9 513	9 513	1 989	-	7 524	79.1%
B	Nama Khoi	NC062	50 598	50 598	17 795	-	32 803	64.8%
B	Kamiesberg	NC064	14 108	14 108	14 227	(119)	-	(0.8%)
B	Hantam	NC065	12 018	18 616	11 694	-	6 922	37.2%
B	Karoo Hoogland	NC066	12 083	12 083	11 597	-	486	4.0%
B	Khai-Ma	NC067	20 341	10 319	3 071	-	7 249	70.2%
C	Namakw a	DC6	849	849	642	-	207	24.4%
B	Ubuntu	NC071	8 995	8 995	776	-	8 219	91.4%
B	Umsobomvu	NC072	47 590	70 499	51 059	-	19 440	27.6%
B	Ernthanjeni	NC073	20 657	21 289	14 591	-	6 697	31.5%
B	Kareeberg	NC074	7 892	7 892	358	-	7 534	95.5%
B	Renosterberg	NC075	-	-	6 954	(6 954)	-	-
B	Thembelihle	NC076	13 852	28 067	20 277	-	7 791	27.8%
B	Siyathemba	NC077	11 751	11 751	9 795	-	1 956	16.6%
B	Siyancuma	NC078	42 513	42 513	280	-	42 232	99.3%
C	Pixley Ka Seme (Nc)	DC7	780	780	183	-	597	76.6%
B	Mier	NC081	14 367	16 139	10 486	-	5 653	35.0%
B	!Kai! Garib	NC082	24 968	20 235	16 994	-	3 241	16.0%
B	//Khara Hais	NC083	154 277	106 336	40 130	-	66 205	62.3%
B	!Kheis	NC084	17 079	17 079	12 098	-	4 981	29.2%
B	Tsantsabane	NC085	68 862	68 862	45 128	-	23 734	34.5%
B	Kgatelopele	NC086	15 157	15 157	1 589	-	13 568	89.5%
C	Siyanda	DC8	19 139	17	13 457	(13 440)	-	(80533.1%)
B	Sol Plaatje	NC091	246 419	177 405	125 337	-	52 068	29.3%
B	Dikgatlong	NC092	-	-	9 559	(9 559)	-	-
B	Magareng	NC093	40 403	40 403	11 147	-	29 256	72.4%
B	Phokwane	NC094	45 798	45 798	19 317	-	26 481	57.8%
C	Frances Baard	DC9	3 400	3 450	2 350	-	1 100	31.9%

Over and underspending of municipalities as at 30 June 2012

		Main capital appropriation	Adjusted Budget	Year to date: 30 June 2012	(Over)	Under	(Over)/Under as % of adjusted budget	
R thousands	Code							
WESTERN CAPE								
A	Cape Town	CPT	5 089 867	4 561 212	3 895 460	-	665 753	14.6%
B	Matzikama	WC011	48 836	53 080	45 372	-	7 707	14.5%
B	Cederberg	WC012	62 798	53 661	1 053 899	(1 000 238)	-	(1864.0%)
B	Bergrivier	WC013	36 266	40 900	33 068	-	7 832	19.1%
B	Saldanha Bay	WC014	136 571	133 023	89 257	-	43 766	32.9%
B	Swartland	WC015	96 349	99 611	89 105	-	10 506	10.5%
C	West Coast	DC1	30 810	30 810	29 994	-	817	2.7%
B	Witzenberg	WC022	67 697	75 826	57 677	-	18 149	23.9%
B	Drakenstein	WC023	363 023	320 261	270 785	-	49 477	15.4%
B	Stellenbosch	WC024	199 066	210 104	164 865	-	45 239	21.5%
B	Breede Valley	WC025	113 513	138 345	67 380	-	70 965	51.3%
B	Langeberg	WC026	-	51 739	39 005	-	12 735	24.6%
C	Cape Winelands DM	DC2	14 955	12 220	9 499	-	2 721	22.3%
B	Theewaterskloof	WC031	87 304	82 951	67 226	-	15 725	19.0%
B	Overstrand	WC032	213 971	186 189	146 143	-	40 047	21.5%
B	Cape Agulhas	WC033	25 035	25 035	20 364	-	4 670	18.7%
B	Swellendam	WC034	64 319	64 319	11 465	-	52 855	82.2%
C	Overberg	DC3	1 545	9 102	491	-	8 611	94.6%
B	Kannaland	WC041	21 776	21 609	21 062	-	547	2.5%
B	Hessequa	WC042	68 122	71 766	47 668	-	24 099	33.6%
B	Mossel Bay	WC043	118 021	148 780	140 218	-	8 562	5.8%
B	George	WC044	162 912	133 325	105 685	-	27 640	20.7%
B	Oudtshoorn	WC045	81 337	42 174	35 528	-	6 646	15.8%
B	Bitou	WC047	44 081	53 680	34 260	-	19 420	36.2%
B	Knysna	WC048	63 011	85 420	58 880	-	26 540	31.1%
C	Eden	DC4	19 000	13 870	1 118	-	12 752	91.9%
B	Laingsburg	WC051	13 416	15 560	9 286	-	6 275	40.3%
B	Prince Albert	WC052	8 702	8 702	10 048	(1 346)	-	(15.5%)
B	Beaufort West	WC053	53 443	53 443	35 464	-	17 979	33.6%
C	Central Karoo	DC5	100	100	227	(127)	-	(127.0%)

Annexure B

June Spike: 2011/12 Capital Expenditure of Municipalities

June Spike: Metros

Cat	Name	Code	Original Budget	Adjusted Budget	YTD Actual	%	Q1, Q2, Q3 Average	Q4	June Spike
A	City Of Johannesburg	JHB	3 722 199	3 749 203	3 255 573	86.8%	175 976	557 263	216.7%
A	City Of Tshwane	TSH	3 185 418	3 403 637	2 967 508	87.2%	162 282	502 324	209.5%
A	Nelson Mandela Bay	NMA	1 406 732	1 234 602	1 185 851	96.1%	67 589	192 518	184.8%
A	Cape Town	CPT	5 089 867	4 561 212	3 895 460	85.4%	229 887	608 826	164.8%
A	Ekurhuleni Metro	EKU	2 374 785	2 252 104	1 938 680	86.1%	122 623	278 359	127.0%
A	Buffalo City	BUF	764 669	725 646	237 935	32.8%	15 201	33 709	121.8%
A	Mangaung	MAN	824 147	815 046	565 050	69.3%	39 502	69 845	76.8%
A	eThekweni	ETH	5 097 529	5 302 103	3 478 362	65.6%	251 763	404 164	60.5%

June Spike: Top Ten

Cat	Name	Code	Original Budget	Adjusted Budget	YTD Actual	%	Q1, Q2, Q3 Average	Q4	June Spike
B	Cederberg	WC012	62 798	53 661	1 053 899	85.5%	2 599	343 502	13115.6%
B	Mookgopong	LIM364	16 859	19 700	2 126	116.9%	37	598	1514.2%
C	Namakwa	DC6	849	849	642	100.0%	15	170	1067.5%
B	Kannaland	WC041	21 776	21 609	21 062	99.2%	520	5 459	948.8%
C	Umkhanyakude	DC27	222 741	252 459	230 919	113.3%	5 986	59 016	886.0%
C	West Rand	DC48	1 000	7 285	5 757	728.5%	190	1 348	608.3%
B	Fetakgomo	LIM474	17 200	17 231	10 520	100.2%	365	2 411	560.2%
C	Cape Winelands DM	DC2	14 955	12 220	9 499	81.7%	347	2 125	512.4%
B	Hlabisa	KZN274	24 412	2 190	11 205	9.0%	424	2 463	480.8%
B	KwaDukuza	KZN292	390 853	219 698	91 147	56.2%	3 452	20 026	480.1%
B	Mthonjaneni	KZN285	31 998	64 552	24 548	201.7%	975	5 258	439.4%
B	Indaka	KZN233	16 770	32 131	17 212	191.6%	684	3 687	439.4%

June Spike: Detail

Cat	Name	Code	Original Budget	Adjusted Budget	YTD Actual	%	Q1, Q2, Q3 Average	Q4	June Spike
A	Nelson Mandela Bay	NMA	1 406 732	1 234 602	1 185 851	96.1%	67 589	192 518	184.8%
A	Buffalo City	BUF	764 669	725 646	237 935	32.8%	15 201	33 709	121.8%
B	Mbizana	EC443	251 116	251 116	43 592	17.4%	2 098	8 236	292.5%
B	Mhlontlo	EC156	47 481	47 481	23 340	49.2%	1 233	4 080	230.8%
B	Amahlathi	EC124	-	-	17 335	-	988	2 816	185.1%
B	Blue Crane Route	EC102	21 964	24 238	22 115	91.2%	1 442	3 046	111.2%
B	Mnquma	EC122	65 165	82 521	8 609	10.4%	566	1 171	106.8%
B	Kouga	EC108	38 152	28 552	22 137	77.5%	1 457	3 008	106.4%
B	Sundays River Valley	EC106	22 827	22 827	16 129	70.7%	1 078	2 142	98.7%
B	Emalahleni (Ec)	EC136	33 244	33 244	5 406	16.3%	369	695	88.3%
B	Nkonkobe	EC127	36 808	36 808	30 427	82.7%	2 091	3 868	85.0%
B	Lukhanji	EC134	41 452	36 980	23 647	63.9%	1 649	2 936	78.0%
B	Ikwezi	EC103	11 530	11 530	7 032	61.0%	501	841	68.0%
B	Makana	EC104	120 897	87 977	38 069	43.3%	2 765	4 396	59.0%
B	Camdeboo	EC101	-	-	7 261	-	531	828	55.9%
B	Ndlambe	EC105	34 353	34 353	26 476	77.1%	1 963	2 937	49.6%

Over and underspending of municipalities as at 30 June 2012

Cat	Name	Code	Original Budget	Adjusted Budget	YTD Actual	%	Q1, Q2, Q3 Average	Q4	June Spike
B	Maletswai	EC143	35 522	35 522	16 928	47.7%	1 259	1 866	48.2%
B	Gariep	EC144	-	12	7 360	162.3%	548	809	47.6%
B	Ngquza Hills	EC153	-	-	44 822	-	3 418	4 686	37.1%
B	Matatiele	EC441	123 713	120 142	30 677	25.5%	2 351	3 174	35.0%
B	Elundini	EC141	44 081	53 487	34 443	64.4%	2 655	3 515	32.4%
B	Kou-Kamma	EC109	20 245	16 713	5 003	29.9%	397	477	20.2%
B	Baviaans	EC107	-	-	8 261	-	663	763	15.1%
B	Sakhisizwe	EC138	-	-	84	-	7	7	4.4%
B	Inxuba Yethemba	EC131	-	-	-	-	-	-	0.0%
B	Engcobo	EC137	55 967	55 967	34 620	61.9%	2 909	2 814	-3.3%
B	Nyandeni	EC155	34 015	34 015	48 604	142.9%	4 092	3 925	-4.1%
B	Great Kei	EC123	-	18 912	3 095	16.4%	261	249	-4.3%
B	Intsika Yethu	EC135	-	9 556	8 431	88.2%	727	628	-13.6%
B	Umzimvubu King Sabata Dalindyebo	EC442	67 104	67 104	108 859	162.2%	9 639	7 371	-23.5%
B	Port St Johns	EC154	115 862	252 590	131 311	52.0%	11 643	8 842	-24.1%
B	Tsolwana	EC154	24 227	24 227	18 509	76.4%	1 708	1 044	-38.9%
B	Senqu	EC132	20 034	19 083	5 158	27.0%	479	283	-40.9%
B	Senqu	EC142	39 173	41 058	36 840	89.7%	3 456	1 913	-44.6%
B	Inkwanca	EC133	9 106	9 106	8 604	94.5%	815	423	-48.2%
B	Nxuba	EC128	12 854	12 854	5 876	45.7%	570	249	-56.3%
B	Ngqushwa	EC126	23 961	23 961	13 826	57.7%	1 365	513	-62.4%
B	Mbhashe	EC121	56 448	56 448	30 487	54.0%	3 050	1 012	-66.8%
B	Ntabankulu	EC444	35 732	35 732	23 960	67.1%	2 480	548	-77.9%
C	Cacadu	DC10	6 552	7 656	1 422	18.6%	82	227	175.7%
C	O .R. Tambo	DC15	280 806	280 806	106 009	37.8%	7 253	13 578	87.2%
C	Alfred Nzo	DC44	459 160	459 660	275 973	60.0%	19 733	32 792	66.2%
C	Amathole	DC12	416 135	416 135	258 695	62.2%	21 313	22 293	4.6%
C	Joe Gqabi	DC14	136 500	136 500	106 983	78.4%	9 589	6 895	-28.1%
C	Chris Hani	DC13	423 939	423 939	441 743	104.2%	42 060	21 067	-49.9%
A	Mangaung	MAN	824 147	815 046	565 050	69.3%	39 502	69 845	76.8%
B	Nketoana	FS193	38 195	46 626	31 220	67.0%	1 870	4 798	156.6%
B	Metsimaholo	FS204	278 227	101 901	45 965	45.1%	2 809	6 893	145.3%
B	Moqhaka	FS201	110 007	110 007	44 136	40.1%	2 766	6 414	131.9%
B	Masilonyana	FS181	34 142	34 142	27 243	79.8%	1 799	3 684	104.7%
B	Maluti-a-Phofung	FS194	458 350	493 926	321 900	65.2%	22 524	39 729	76.4%
B	Kopanong	FS162	51 490	32 972	36 297	110.1%	2 798	3 706	32.5%
B	Phumelela	FS195	77 617	57 293	36 508	63.7%	2 816	3 720	32.1%
B	Setsoto	FS191	76 650	76 650	59 796	78.0%	4 963	5 044	1.6%
B	Letsemeng	FS161	19 500	25 593	15 338	59.9%	1 304	1 201	-7.9%
B	Matjhabeng	FS184	204 638	557 222	180 873	32.5%	15 849	12 745	-19.6%
B	Naledi (Fs)	FS164	15 598	15 597	9 698	62.2%	869	625	-28.1%
B	Mohokare	FS163	29 350	29 098	22 830	78.5%	2 046	1 471	-28.1%
B	Dihlabeng	FS192	67 647	67 647	74 967	110.8%	6 946	4 150	-40.3%
B	Nala	FS185	45 642	45 642	23 665	51.8%	2 198	1 294	-41.1%
B	Ngwathe	FS203	83 428	83 428	1 608	1.9%	155	72	-53.8%
B	Tokologo	FS182	67 391	67 391	67 083	99.5%	6 632	2 466	-62.8%
B	Mafube	FS205	37 738	49 803	42 476	85.3%	4 202	1 553	-63.1%
B	Mantsopa	FS196	40 276	30 090	24 089	80.1%	2 450	680	-72.2%

Over and underspending of municipalities as at 30 June 2012

Cat	Name	Code	Original Budget	Adjusted Budget	YTD Actual	%	Q1, Q2, Q3 Average	Q4	June Spike
B	Tswelopele	FS183	39 505	42 205	24 630	58.4%	2 541	587	-76.9%
C	Lejweleputswa	DC18	8 175	10 704	9 758	91.2%	418	2 000	379.0%
C	Xhariep	DC16	3 373	3 373	2 547	75.5%	111	517	367.9%
C	Thabo Mofutsanyana	DC19	13 000	1 500	-	-	-	-	0.0%
C	Fezile Dabi	DC20	6 435	6 731	2 668	39.6%	252	133	-47.1%
A	City Of Johannesburg	JHB	3 722 199	3 749 203	3 255 573	86.8%	175 976	557 263	216.7%
A	City Of Tshwane	TSH	3 185 418	3 403 637	2 967 508	87.2%	162 282	502 324	209.5%
A	Ekurhuleni Metro	EKU	2 374 785	2 252 104	1 938 680	86.1%	122 623	278 359	127.0%
B	Randfontein	GT482	112 296	100 963	45 253	44.8%	3 012	6 047	100.8%
B	Midvaal	GT422	41 524	41 781	29 833	71.4%	2 022	3 879	91.9%
B	Mogale City	GT481	226 213	176 951	139 755	79.0%	10 170	16 074	58.1%
B	Emfuleni	GT421	303 246	364 370	158 584	43.5%	11 797	17 472	48.1%
B	Westonaria	GT483	93 578	63 597	41 150	64.7%	3 200	4 118	28.7%
B	Merafong City	GT484	-	-	131 452	-	10 756	11 550	7.4%
B	Lesedi	GT423	-	38 880	32 753	84.2%	3 074	1 696	-44.8%
C	West Rand	DC48	1 000	7 285	5 757	79.0%	190	1 348	608.3%
C	Sedibeng	DC42	65 200	65 200	15 880	24.4%	1 362	1 209	-11.2%
A	eThekweni	ETH	5 097 529	5 302 103	3 478 362	65.6%	251 763	404 164	60.5%
B	Hlabisa	KZN274	24 412	2 190	11 205	511.6%	424	2 463	480.8%
B	KwaDukuza	KZN292	390 853	219 698	91 147	41.5%	3 452	20 026	480.1%
B	Mthonjaneni	KZN285	31 998	64 552	24 548	38.0%	975	5 258	439.4%
B	Indaka	KZN233	16 770	32 131	17 212	53.6%	684	3 687	439.4%
B	Msunduzi	KZN225	411 313	351 441	223 528	63.6%	8 917	47 760	435.6%
B	Hibiscus Coast	KZN216	204 953	177 517	163 644	92.2%	7 535	31 943	323.9%
B	Maphumulo	KZN294	39 127	49 001	14 505	29.6%	712	2 698	278.9%
B	Msinga	KZN244	26 581	26 581	45 610	171.6%	2 272	8 388	269.2%
B	Umtshezi	KZN234	47 352	39 111	23 442	59.9%	1 184	4 263	260.2%
B	Nongoma	KZN265	51 834	70 579	71 945	101.9%	3 808	12 557	229.7%
B	Emnambithi/Ladysmith	KZN232	74 119	94 942	93 252	98.2%	4 988	16 118	223.1%
B	Umzimkhulu	KZN435	52 704	69 774	66 364	95.1%	3 565	11 425	220.5%
B	Ezinqoleni	KZN215	18 182	13 807	13 155	95.3%	710	2 254	217.2%
B	Richmond	KZN227	21 592	24 179	14 401	59.6%	779	2 463	216.1%
B	Mfolozi	KZN281	17 624	17 625	1 043	5.9%	59	170	187.2%
B	Umhlabuyalingana	KZN271	73 127	64 695	40 840	63.1%	2 329	6 627	184.6%
B	uMlalazi	KZN284	33 318	39 237	24 608	62.7%	1 410	3 974	181.9%
B	Ingwe	KZN431	41 604	62 193	23 395	37.6%	1 357	3 728	174.7%
B	Mkhambathini	KZN226	13 038	13 058	9 512	72.8%	563	1 480	162.7%
B	Ubuhlebezwe	KZN434	27 222	32 344	21 424	66.2%	1 297	3 251	150.7%
B	Nkandla	KZN286	18 697	18 697	25 872	138.4%	1 645	3 688	124.2%
B	Kwa Sani	KZN432	8 374	18 241	2 960	16.2%	193	406	110.2%
B	Umvoti	KZN245	45 367	45 367	12 309	27.1%	822	1 636	98.9%
B	uMngeni	KZN222	18 506	38 509	23 744	61.7%	1 670	2 905	74.0%
B	Impendle	KZN224	15 293	15 293	8 904	58.2%	630	1 079	71.3%
B	Okhahlamba	KZN235	24 893	31 443	22 264	70.8%	1 597	2 629	64.6%
B	Greater Kokstad	KZN433	90 441	87 043	75 914	87.2%	5 494	8 822	60.6%
B	Umdoni	KZN212	13 614	123 173	62 509	50.7%	4 544	7 203	58.5%
B	Abaqulusi	KZN263	48 248	41 105	33 885	82.4%	2 480	3 855	55.4%
B	uMhlathuze	KZN282	220 734	166 771	74 203	44.5%	5 560	8 054	44.8%

Over and underspending of municipalities as at 30 June 2012

Cat	Name	Code	Original Budget	Adjusted Budget	YTD Actual	%	Q1, Q2, Q3 Average	Q4	June Spike
B	uMshwathi	KZN221	33 485	20 803	14 704	70.7%	1 105	1 587	43.6%
B	Umzumbe	KZN213	38 962	45 500	18 295	40.2%	1 377	1 966	42.7%
B	Jozini	KZN272	490	150	48 291	162.7%	3 711	4 964	33.8%
B	Ulundi	KZN266	64 485	10 000	23 397	234.0%	1 832	2 303	25.7%
B	Nquthu	KZN242	25 699	25 699	30 913	120.3%	2 428	3 021	24.4%
B	Vulamehlo	KZN211	18 729	18 729	12 665	67.6%	1 008	1 197	18.8%
B	Dannhauser	KZN254	36 352	44 649	28 192	63.1%	2 313	2 457	6.2%
B	Newcastle	KZN252	312 846	302 957	153 941	50.8%	12 674	13 292	4.9%
B	The Big 5 False Bay	KZN273	0	15 534	28 190	181.5%	2 349	2 349	0.0%
B	eMadlangeni	KZN253	9 913	12 682	-	-	-	-	0.0%
B	Mpofana	KZN223	14 514	10 758	6 335	58.9%	541	488	-9.8%
B	Endumeni	KZN241	34 858	30 310	15 332	50.6%	1 319	1 154	-12.5%
B	uPhongolo	KZN262	31 693	30 482	16 043	52.6%	1 399	1 152	-17.7%
B	Mandeni	KZN291	70 198	83 304	43 406	52.1%	3 795	3 085	-18.7%
B	Ndwedwe	KZN293	47 524	37 110	21 622	58.3%	1 919	1 450	-24.4%
B	Ntambanana	KZN283	11 718	11 343	8 158	71.9%	758	445	-41.3%
B	uMuziwabantu	KZN214	32 098	34 323	24 437	71.2%	2 279	1 309	-42.6%
B	Mtubatuba	KZN275	-	21 382	16 111	75.3%	1 728	186	-89.2%
B	Imbabazane	KZN236	45 531	35 531	13 933	39.2%	1 548	-	-100.0%
B	eDumbe	KZN261	16 146	12 142	12 156	100.1%	1 351	-	-100.0%
C	Umkhanyakude	DC27	222 741	252 459	230 919	91.5%	5 986	59 016	886.0%
C	Zululand	DC26	248 052	242 039	242 567	100.2%	12 692	42 779	237.0%
C	uMgungundlovu	DC22	101 772	121 772	97 990	80.5%	5 145	17 229	234.9%
C	iLembe	DC29	254 825	218 647	213 771	97.8%	13 036	32 148	146.6%
C	Amajuba	DC25	85 346	80 332	1 021	1.3%	68	137	101.4%
C	uThungulu	DC28	196 755	309 432	175 912	56.9%	11 770	23 326	98.2%
C	Umzinyathi	DC24	168 886	206 169	228 866	111.0%	15 637	29 379	87.9%
C	Sisonke	DC43	294 808	268 860	151 716	56.4%	11 556	15 903	37.6%
C	Ugu	DC21	366 519	335 092	179 359	53.5%	14 373	16 669	16.0%
C	Uthukela	DC23	171 697	175 233	75 505	43.1%	6 238	6 454	3.5%
B	Mookgopong	LIM364	16 859	19 700	2 126	10.8%	37	598	1514.2%
B	Fetakgomo	LIM474	17 200	17 231	10 520	61.1%	365	2 411	560.2%
B	Ephraim Mogale	LIM471	28 210	28 210	17 264	61.2%	766	3 458	351.5%
B	Polokwane	LIM354	389 198	389 198	355 965	91.5%	17 724	65 482	269.4%
B	Ba-Phalaborwa	LIM334	45 701	36 701	31 567	86.0%	1 950	4 672	139.6%
B	Lepelle-Nkumpi	LIM355	114 596	118 103	47 990	40.6%	3 561	5 314	49.3%
B	Greater Tubatse	LIM475	66 071	66 071	20 943	31.7%	1 555	2 315	48.9%
B	Greater Giyani	LIM331	54 932	78 029	31 306	40.1%	2 337	3 423	46.5%
B	Greater Letaba	LIM332	81 243	81 243	53 345	65.7%	4 042	5 655	39.9%
B	Thulamela	LIM343	95 779	137 871	129 639	94.0%	10 020	13 152	31.3%
B	Greater Tzaneen	LIM333	118 376	118 376	71 505	60.4%	5 600	7 036	25.7%
B	Elias Motsoaledi	LIM472	109 136	109 136	87 078	79.8%	6 885	8 371	21.6%
B	Maruleng	LIM335	34 258	44 789	34 046	76.0%	2 745	3 115	13.5%
B	Modimolle	LIM365	33 315	33 315	23 214	69.7%	1 914	1 995	4.2%
B	Mutale	LIM342	18 223	269 836	17 793	6.6%	1 499	1 434	-4.3%
B	Mogalakwena	LIM367	203 996	203 996	122 099	59.9%	10 628	8 817	-17.0%
B	Musina	LIM341	12 039	12	20 198	162.9%	1 776	1 405	-20.9%
B	Aganang	LIM352	37 528	37 528	25 380	67.6%	2 332	1 464	-37.2%

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B	Lephalale	LIM362	55 578	55 578	62 307	112.1%	5 726	3 591	-37.3%
B	Makhado	LIM344	216 927	216 927	22 349	10.3%	2 131	1 056	-50.5%
B	Blouberg	LIM351	39 755	49 895	33 802	67.7%	3 227	1 587	-50.8%
B	Molemole	LIM353	35 944	33 040	11 628	35.2%	1 114	534	-52.0%
B	Makhuduthamaga	LIM473	100 582	100 582	42 972	42.7%	4 186	1 767	-57.8%
B	Thabazimbi	LIM361	364	364	6 813	1872.8%	742	46	-93.9%
B	Bela Bela	LIM366	28 864	28 864	4 787	16.6%	526	17	-96.8%
C	Waterberg	DC36	18 603	24 778	18 198	73.4%	936	3 259	248.4%
C	Capricorn	DC35	270 921	310 177	138 990	44.8%	8 022	22 265	177.6%
C	Sekhukhune	DC47	490 529	490 529	189 256	38.6%	14 169	20 579	45.2%
C	Vhembe	DC34	816 469	539 623	333 284	61.8%	26 240	32 374	23.4%
C	Mopani	DC33	937 828	937 828	158 206	16.9%	14 023	10 667	-23.9%
B	Umjindi	MP323	-	-	5 769	-	266	1 124	322.4%
B	Emakhazeni	MP314	13 131	13 704	1 837	13.4%	92	336	264.1%
B	Emalahleni (Mp)	MP312	-	-	24 430	-	1 231	4 451	261.7%
B	Lekwa	MP305	44 066	75 747	42 431	56.0%	2 694	6 062	125.1%
B	Dr J.S. Moroka	MP316	214 900	174 070	94 536	54.3%	6 186	12 953	109.4%
B	Steve Tshwete	MP313	208 480	364 067	193 771	53.2%	12 884	25 939	101.3%
B	Mkhondo	MP303	71 703	75 943	24 086	31.7%	1 689	2 963	75.5%
B	Mbombela	MP322	640 400	535 596	253 078	47.3%	18 595	28 575	53.7%
B	Victor Khanye	MP311	-	36 567	34 006	93.0%	2 569	3 628	41.2%
B	Msukaligwa	MP302	-	-	38 732	-	3 060	3 731	21.9%
B	Dipaleseng	MP306	32 517	32 517	-	-	-	-	0.0%
B	Thembisile Hani	MP315	-	126 487	81 646	64.5%	6 998	6 222	-11.1%
B	Govan Mbeki	MP307	-	145 354	64 549	44.4%	5 647	4 575	-19.0%
B	Nkomazi	MP324	-	-	151 982	-	13 644	9 729	-28.7%
B	Albert Luthuli	MP301	-	143	117 303	165.9%	10 715	6 956	-35.1%
B	Bushbuckridge	MP325	681	474 258	122 423	25.8%	12 864	2 215	-82.8%
B	Thaba Chweu	MP321	-	25 356	14 954	59.0%	1 662	-	-100.0%
B	Pixley Ka Seme (MP)	MP304	-	-	7 651	-	850	-	-100.0%
C	Gert Sibande	DC30	37 000	41 350	35 728	86.4%	1 837	6 399	248.3%
C	Nkangala	DC31	36 007	29 827	6 949	23.3%	592	539	-8.9%
C	Ehlanzeni	DC32	16 500	14 900	18 257	122.5%	1 595	1 300	-18.5%
B	Hantam	NC065	12 018	18 616	11 694	62.8%	517	2 347	354.1%
B	Joe Morolong	NC451	50 057	58 388	36 923	63.2%	1 686	7 250	330.0%
B	//Khara Hais	NC083	154 277	106 336	40 130	37.7%	2 071	7 164	245.9%
B	Kareeberg	NC074	7 892	7 892	358	4.5%	21	56	164.0%
B	!Kheis	NC084	17 079	17 079	12 098	70.8%	718	1 877	161.3%
B	Siyathemba	NC077	11 751	11 751	9 795	83.4%	591	1 493	152.9%
B	!Kai! Garib	NC082	24 968	20 235	16 994	84.0%	1 031	2 571	149.3%
B	Thembelihle	NC076	13 852	28 067	20 277	72.2%	1 265	2 964	134.3%
B	Emthanjeni	NC073	20 657	21 289	14 591	68.5%	919	2 107	129.3%
B	Kgatelopele	NC086	15 157	15 157	1 589	10.5%	110	199	81.3%
B	Sol Plaatje	NC091	246 419	177 405	125 337	70.7%	8 820	15 318	73.7%
B	Dikgatlong	NC092	-	-	9 559	-	676	1 159	71.5%
B	Umsobomvu	NC072	47 590	70 499	51 059	72.4%	3 696	5 931	60.5%
B	Mier	NC081	14 367	16 139	10 486	65.0%	778	1 162	49.5%
B	Ubuntu	NC071	8 995	8 995	776	8.6%	61	77	26.8%

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B	Gamagara	NC453	62 861	59 249	33 910	57.2%	2 665	3 309	24.2%
B	Ga-Segonyana	NC452	61 274	57 674	41 609	72.1%	3 355	3 805	13.4%
B	Phokwane	NC094	45 798	45 798	19 317	42.2%	1 646	1 501	-8.8%
B	Magareng	NC093	40 403	40 403	11 147	27.6%	954	852	-10.7%
B	Renosterberg	NC075	-	-	6 954	-	662	331	-50.0%
B	Kamiesberg	NC064	14 108	14 108	14 227	100.8%	1 366	645	-52.8%
B	Nama Khoi	NC062	50 598	50 598	17 795	35.2%	1 725	756	-56.2%
B	Tsantsabane	NC085	68 862	68 862	45 128	65.5%	4 376	1 916	-56.2%
B	Khai-Ma	NC067	20 341	10 319	3 071	29.8%	309	95	-69.3%
B	Richtersveld	NC061	9 513	9 513	1 989	20.9%	215	18	-91.7%
B	Karoo Hoogland	NC066	12 083	12 083	11 597	96.0%	1 288	2	-99.9%
B	Siyancuma	NC078	42 513	42 513	280	0.7%	31	-	-100.0%
C	Namakwa	DC6	849	849	642	75.6%	15	170	1067.5%
C	Pixley Ka Seme (Nc)	DC7	780	780	183	23.4%	8	36	320.1%
C	John Taolo Gaetsewe	DC45	1 488	1 488	746	50.1%	43	121	184.5%
C	Siyanda	DC8	19 139	17	13 457	168.7%	1 131	1 093	-3.4%
C	Frances Baard	DC9	3 400	3 450	2 350	68.1%	211	151	-28.2%
B	Ratlou	NW381	22 918	50 467	21 408	42.4%	932	4 339	365.5%
B	Tswaing	NW382	54 831	54 831	25 414	46.4%	1 144	5 039	340.3%
B	Greater Taung	NW394	73 621	73 621	14 708	20.0%	735	2 696	266.6%
B	Rustenburg	NW373	496 605	528 576	290 638	55.0%	14 884	52 227	250.9%
B	Ventersdorp	NW401	23 154	34 978	16 739	47.9%	1 038	2 465	137.5%
B	Madibeng	NW372	284 250	284 250	233 845	82.3%	15 587	31 187	100.1%
B	Kgetlengrivier	NW374	26 998	33 491	15 022	44.9%	1 073	1 788	66.6%
B	City Of Matlosana	NW403	206 159	133 605	109 666	82.1%	8 254	11 795	42.9%
B	Moretele	NW371	92 024	97 588	64 187	65.8%	4 934	6 593	33.6%
B	Moses Kotane	NW375	144 620	214 216	93 472	43.6%	7 246	9 419	30.0%
B	Lekwa-Teemane	NW396	35 136	35 136	8 205	23.4%	648	792	22.3%
B	Maquassi Hills	NW404	50 275	50 275	37 399	74.4%	3 049	3 321	8.9%
B	Ditsobotla	NW384	65 669	65 669	19 007	28.9%	1 624	1 462	-10.0%
B	Tlokwe	NW402	118 956	118 956	96 569	81.2%	8 404	6 976	-17.0%
B	Mafikeng	NW383	64 617	43 305	17 123	39.5%	1 598	915	-42.7%
B	Naledi (Nw)	NW392	47 272	24 750	18 256	73.8%	1 793	706	-60.6%
B	Ramotshere Moiloa	NW385	44 058	44 058	14 313	32.5%	1 486	313	-79.0%
B	Molopo-Kagisano	NW397	-	-	23 229	-	2 579	6	-99.8%
B	Mamusa	NW393	-	-	91	-	10	-	-100.0%
C	Bojanala Platinum	DC37	7 587	7 857	17 631	224.4%	806	3 459	329.0%
C	Dr Kenneth Kaunda Dr Ruth Segomotsi Mompoti	DC40 DC39	5 304 -	6 629 -	640 334 409	9.7% -	41 22 597	91 43 678	123.4% 93.3%
C	Ngaka Modiri Molema	DC38	221 459	677 310	217 753	32.1%	19 353	14 527	-24.9%
A	Cape Town	CPT	5 089 867	4 561 212	3 895 460	85.4%	229 887	608 826	164.8%
B	Cederberg	WC012	62 798	53 661	1 053 899	1964.0%	2 599	343 502	13115.6%
B	Kannaland	WC041	21 776	21 609	21 062	97.5%	520	5 459	948.8%
B	Stellenbosch	WC024	199 066	210 104	164 865	78.5%	7 448	32 612	337.9%
B	Hessequa	WC042	68 122	71 766	47 668	66.4%	2 316	8 940	285.9%
B	Prince Albert	WC052	8 702	8 702	10 048	115.5%	520	1 791	244.6%
B	Witzenberg	WC022	67 697	75 826	57 677	76.1%	3 070	10 016	226.3%
B	Drakenstein	WC023	363 023	320 261	270 785	84.6%	15 009	45 236	201.4%

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B	George	WC044	162 912	133 325	105 685	79.3%	6 152	16 771	172.6%
B	Beaufort West	WC053	53 443	53 443	35 464	66.4%	2 132	5 425	154.5%
B	Langeberg	WC026	-	51 739	39 005	75.4%	2 395	5 817	142.9%
B	Mossel Bay	WC043	118 021	148 780	140 218	94.2%	9 043	19 610	116.9%
B	Cape Agulhas	WC033	25 035	25 035	20 364	81.3%	1 332	2 793	109.7%
B	Breede Valley	WC025	113 513	138 345	67 380	48.7%	4 473	9 040	102.1%
B	Knysna	WC048	63 011	85 420	58 880	68.9%	4 095	7 342	79.3%
B	Swellendam	WC034	64 319	64 319	11 465	17.8%	805	1 406	74.7%
B	Overstrand	WC032	213 971	186 189	146 143	78.5%	10 361	17 632	70.2%
B	Bitou	WC047	44 081	53 680	34 260	63.8%	2 505	3 905	55.9%
B	Saldanha Bay	WC014	136 571	133 023	89 257	67.1%	6 809	9 324	36.9%
B	Oudtshoorn	WC045	81 337	42 174	35 528	84.2%	2 787	3 483	25.0%
B	Theewaterskloof	WC031	87 304	82 951	67 226	81.0%	5 442	6 082	11.8%
B	Swartland	WC015	96 349	99 611	89 105	89.5%	7 444	7 368	-1.0%
B	Matzikama	WC011	48 836	53 080	45 372	85.5%	4 083	2 876	-29.5%
B	Laingsburg	WC051	13 416	15 560	9 286	59.7%	850	546	-35.7%
B	Bergrivier	WC013	36 266	40 900	33 068	80.9%	3 190	1 452	-54.5%
C	Cape Winelands DM	DC2	14 955	12 220	9 499	77.7%	347	2 125	512.4%
C	Eden	DC4	19 000	13 870	1 118	8.1%	71	159	123.7%
C	West Coast	DC1	30 810	30 810	29 994	97.3%	2 222	3 333	50.0%
C	Central Karoo	DC5	100	100	227	227.0%	19	17	-10.9%
C	Overberg	DC3	1 545	9 102	491	5.4%	43	35	-17.6%