



**PROVINCIAL TREASURY**

Enq: Pratt GC

Ref : 12/1/6

To: All Municipal Managers

Cc: All Chief Financial Officers

Cc: All Section 56 managers and Head of Internal Audit

**MUNICIPAL FINANCE MANAGEMENT ACT NO. 56 OF 2003: IN-YEAR-MONITORING SECTION 71 (7) REPORTING: 31 MARCH 2020**

In terms of Section 71 (7) of the MFMA, the Provincial Treasury must within 30 days after the end of each quarter, make public as may be prescribed, a consolidated statement in the prescribed format on the state of the municipalities' budgets, per municipality and per municipal entity.

Attached please find the Limpopo Province state of municipal finances that includes section 71 (7) consolidated statements and narratives as at 31 March 2020.

Yours in Public Finance Management

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**PRATT GC CA (SA)**

**HOD: PROVINCIAL TREASURY**

**DATE:** 24/6/2020



# LIMPOPO

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**PROVINCIAL GOVERNMENT**  
REPUBLIC OF SOUTH AFRICA

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## PROVINCIAL TREASURY

**State of municipal finances including S71 reports for the period ending  
31 March 2020**

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## **Disclaimer**

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*All information in this report is based on:*

- *Section 71 MFMA reports that each Municipal Manager and Chief Financial Officer was required submit to National Treasury. Therefore, any queries on the budget, revenue or expenditure figures reflected in the report must be referred to the relevant Municipal Manager or Chief Financial Officer.*

*This report may not be copied in whole or in part without the written consent of the Limpopo Provincial Treasury.*

**Acronyms**

AFS	Annual Financial Statements
AGSA	Auditor-General of South Africa
CFO	Chief Financial Officer
CG	Conditional Grants
CoGHSTA	Department of Cooperative Governance, Human Settlement and Traditional Affairs
DCoG	Department of Cooperative Governance and Traditional Affairs
DM	District Municipality
FMCMM	Financial Management Capability Maturity Model
FMG	Financial Management Grant
GRAP	Generally Recognised Accounting Practice
IDP	Integrated Development Plan
LM	Local Municipality
LPT	Limpopo Provincial Treasury
LED	Local Economic Development
MFMA	Municipal Finance Management Act
MFIP	Municipal Finance Improvement Programme
MIG	Municipal Infrastructure Grant
MISA	Municipal Infrastructure Support Agency (MISA)
MM	Municipal Manager
MTREF	Medium Term Revenue and Expenditure Framework
mSCOA	Municipal Standard Chart of Accounts
NT	National Treasury
PT	Provincial Treasury
SCM	Supply Chain Management
UIF	Unauthorised, Fruitless and Wasteful expenditure

## **1 Introduction**

The National Treasury has delegated 26 of 27 municipalities to Limpopo Provincial Treasury to carry out its functions stated out in the MFMA. In terms of section 5, Chapter 2 of Municipal Finance Management Act of 2003, National Treasury must:

- (a) Fulfill its responsibilities in terms of Chapter 13 of the Constitution and this Act;
- (b) Promote the object of this Act as stated in section 2-
  - (i) Within the framework of co-operative government set out in Chapter 3 of the Constitution; and
  - (ii) When coordinating intergovernmental financial and fiscal relations in terms of the Intergovernmental Fiscal Relations Act, 1997 (ActNo.97 of 1997), the annual Division of Revenue Act and the Public Finance Management Act; and
- (c) Enforce compliance with measures established in terms of section 216 (1) of the Constitution, including those established in terms of this Act.

The Municipal Finance Chief Directorate is responsible for providing support on risk management, internal audit, supply chain management, internship Programme and other MFMA related matters to municipalities and municipal entities. The Chief Directorate's function is to provide direction, support and guidance to enable municipalities to implement and maintain effective systems of risk management, Internal audit function, supply chain management, internship Programme and general compliance with the MFMA.

## **2 Purpose**

The purpose of this report is to provide an overview of the state of municipal finances. This report includes the activities performed by the department in the quarter under review and actual information from the municipal In-Year financial monitoring system (i.e. section 71 reports).

### **3 Background**

Section 154 (1) of The Constitution of the Republic of South Africa, 1996 (Act 108 of 1996) provides for national and provincial spheres of government to support and strengthen the capacity of municipalities to manage their own affairs, to exercise their powers and to perform their functions.

Section 71 of the Municipal Finance Management Act (MFMA) requires all municipalities to submit monthly budget statements to the Provincial Treasury by the 10th working day of each month. The MFMA and the Municipal Budgets and Reporting Regulations require municipalities to submit a set of reports in a prescribed format and in this regard, Provincial Treasury monitors the level of compliance by all municipalities on the 10th working day and further assess the municipal budget implementation.

Provincial Treasury uses the Local Government Database of National Treasury as the primary source for the data used and analysed in this report. It should be noted that the quality of this report depends on the credibility of the information contained in the reports submitted by municipalities.

Section 71(6) of the MFMA requires the Provincial Treasury to consolidate the monthly budget statements of the municipalities in the province and submit such report to the National Treasury by the 22nd working day of each month. This report is accordingly submitted to serve this required purpose.

In terms of Section 71(7) the Provincial Treasury also publishes this report in the form of an extraordinary gazette, which is tabled in the Provincial Legislature by no later than 45 days after the end of each quarter.

This report provides a high-level review of the budget implementations for the Limpopo municipalities for the quarter ending 31 March 2020. As from 1 July 2019 the municipal mSCOA data strings are used to report the monthly municipal budget performance.



#### 4 High risk municipalities

Revenue streams linked to consumptive services (water and electricity) would be most affected in the long run as a result of the lockdown. Thabazimbi, Musina, Modimolle-Mokgopoong and Bela-Bela are considered to be a high risk due to exorbitant high debt owed to ESKOM.

Table 1: Revenue Collection rate (High risk municipalities)

Revenue Collection rate as 31 March 2020 (Electricity)					
Municipality (R'000)	Year to Date Budget	Year to Date Budget- Billing	Year to Date Actual Collection	Varaince-Billing/Actual	Collection rate
Modimolle					
Mookgophong	183 274	202 582	54 344	148 238	27%
Thabazimbi	75 655	72 623	52 854	19 769	73%
Belabela	141 362	118 532	52 907	65 625	45%
Musina	145 589	145 589	28 922	116 667	20%

Source: NT Local Government Database

The table above shows the revenue collection rate per municipality as at the 31st March 2020. As depicted from Table 1 above, Municipalities were already struggling to collect revenue falling way below the benchmark of 85%. This trend was already in existence even before the announcement of the National lockdown on the 23rd March 2020 due to the Covid-19 pandemic. This scenario is a cause for concern because once the impact of the lockdown entrenches itself, municipalities like Modimolle-Mookgopong and Bela-Bela would be collecting close to nothing resulting in catastrophic impact.

Musina municipality has been struggling on its revenue collection even before the lockdown. Data submitted to the National Treasury Lgdatabase, which is the source of information, shows that the collection rate was below subminimum. This then indicates that the municipality is depending on the equitable share for all its operations other than Conditional Grant financed operations. The impact of the lockdown would spell disaster for Musina as is for Modimolle-Mookgopong once pandemic effects are realised.

**Table 2: Bulk purchases (High risk municipalities)**

<b>Bulk Purchases rate as 31 March 2020 (Electricity)</b>					
<b>Municipality (R'000)</b>	<b>Year to Date Budget</b>	<b>Year to Date Budget- Billing</b>	<b>Year to Date Actual Collection</b>	<b>Varaince- Billing/Actual</b>	<b>Purchase rate</b>
<b>Modimolle Mookgophong</b>	<b>203 526</b>	<b>148 515</b>	<b>221 820</b>	<b>-73 305</b>	<b>149%</b>
<b>Thabazimbi</b>	<b>92 325</b>	<b>81 607</b>	<b>49 902</b>	<b>31 705</b>	<b>61%</b>
<b>Belabela</b>	<b>102 615</b>	<b>110 000</b>	<b>73 182</b>	<b>36 818</b>	<b>67%</b>
<b>Musina</b>	<b>102 500</b>	<b>102 500</b>	<b>7 207</b>	<b>95 293</b>	<b>7%</b>

Source: NT Local Government Database

Modimolle-Mokgopong is over purchasing Bulk electricity which is a concern because the resultant revenue from this above bulk purchase is not being collected as already noted above. Bulk purchases in this municipality should be reviewed and credible figures be submitted to the National Treasury because our analysis is based on this information. If these figures are correct, then the municipality would have to review how they are conducting their business. The Eskom debt is increasing; the revenue collection is decreasing while the bulk purchases are abnormal. This municipality would never finance the Eskom debt if what is provided by the municipality in the above table is correct.

Musina's figures appear to be not credible because it is unlikely that by the 31<sup>st</sup> March 2020 they would have only spent 7 percent on Bulk Purchases.

**Table 3: Payment of ESKOM ( High risk Municipalities)**

<b>Municipality (Per account)</b>	<b>Payment Arrangement Status</b>	<b>Total Overdue end Jan2020</b>	<b>Total Overdue end Feb 2020</b>	<b>Total Overdue end Mar 2020</b>
Modimolle Mookgophong	<input checked="" type="checkbox"/>	R 533 236 671	R 534 925 394	R543 679 706
Thabazimbi	<input checked="" type="checkbox"/>	R 200 221 492	R 200 055 100	R199 741 915
Musina	<input checked="" type="checkbox"/>	R 116 961 143	R 116 961 144	R105 931 180
Belabela	<input checked="" type="checkbox"/>	R 19 407 165	R 33 692 015	R27 682 574
Greater Tzaneen	<input checked="" type="checkbox"/>	R 5 500 000	R 59 481 748	R0

Source: Eskom report

It has been established that Modimolle-Mookgopong in particular has been defaulting on the agreed repayment plan even before the lockdown causing the debt to increase. Bela-Bela on the other hand is not honoring the payment arrangement as agreed. Taking into consideration the impact of the lockdown because of the reduced consumption and none-payment, these municipalities would be affected and they will definitely fail to keep the repayment of the debt.

Thabazimbi was on the right track before the lockdown, it was managing to keep up with the repayment arrangement and also paying the current debt. However, like other municipalities, the impact of the lockdown might derail the performance of the municipality on this debt. It is likely, that the collection rate would reduce by below 60% and this is a cause for concern.

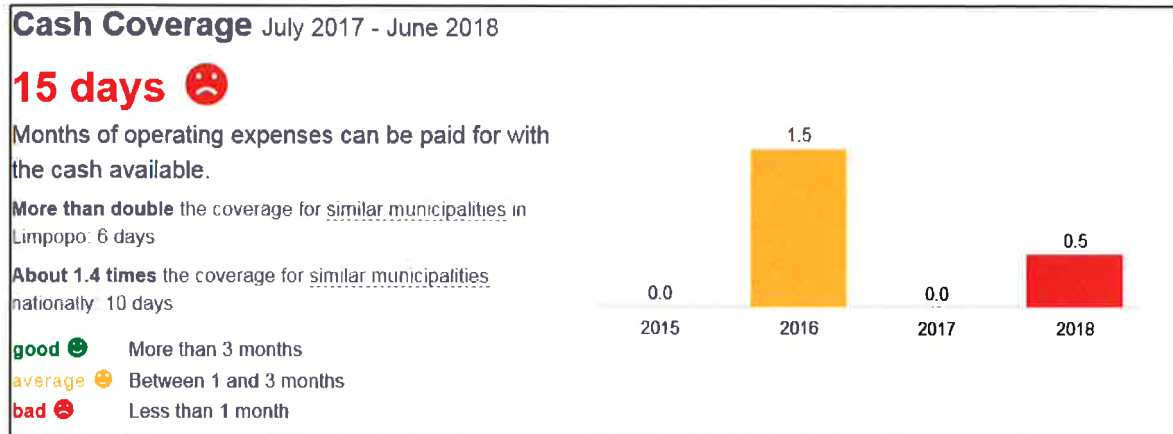
Musina managed to reduce the debt in March by using the equitable share hence they honoured the repayment arrangement. The municipality has not been collecting revenue on electricity so it is unlikely that it could finance the debt from own revenue. This municipality depends largely on the equitable share to service the debt.

The following section provides evidence that these municipalities have been having financial challenges even prior to COVID-19 pandemic.

### **Cash Coverage**

Cash coverage measures the length of time, in months, that a municipality could manage to pay for its day-to-day expenses using just its cash reserves. So, if a municipality had to rely on its cash reserves to pay all short-term bills, how long could it last? Ideally, a municipality should have at least three months of cash cover. The below diagrams indicate the municipality's cash coverage over the years up to 2017/18 financial year. With the COVID-19 impact, these municipalities' s cash coverage is likely to be worse than the presented situation which in itself is bad.

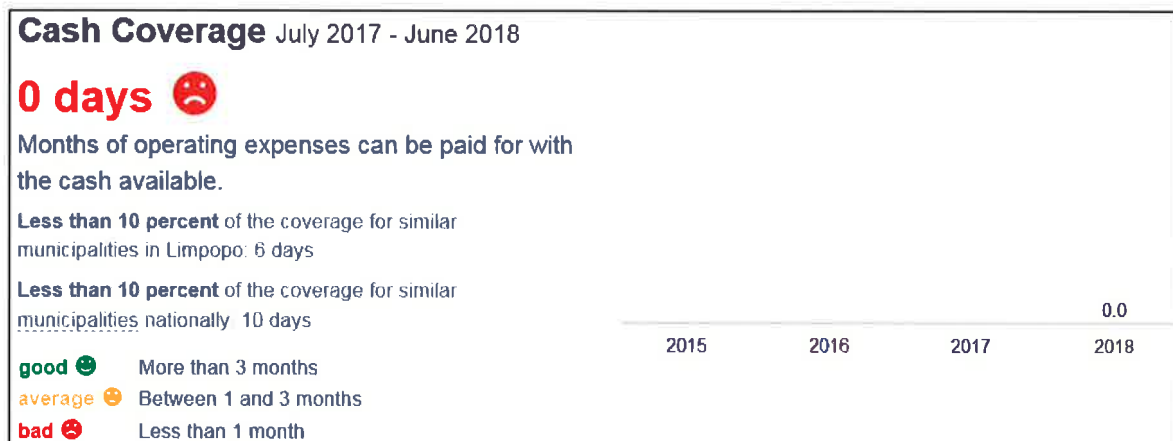
**Figure 1: Bela-Bela Cash Coverage**



Source: <https://municipalmoney.gov.za/>

Cash coverage for Belabela was less than a month at the end of 2019 financial year at 0.6.

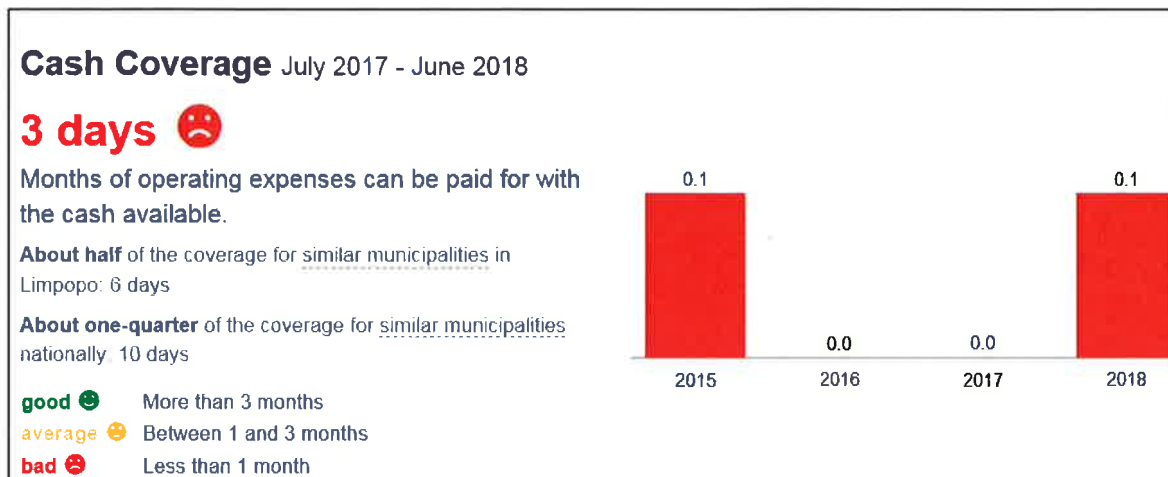
**Figure 2: Modimolle-Mookgophong Cash Coverage**



Source: <https://municipalmoney.gov.za/>

Cash coverage for Modimolle-Mookgophong remained to be below one month in 2019 financial year at -0.9

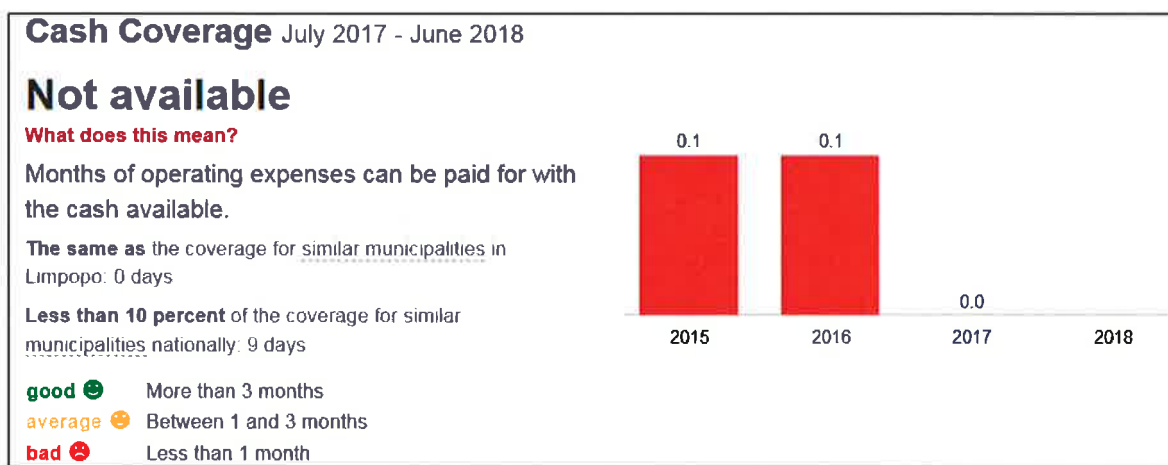
**Figure 3: Musina Cash Coverage**



Source: <https://municipalmoney.gov.za/>

Cash Coverage for 2019 dropped to less than a month in 2019 financial year at -0.16

**Figure 4: Thabazimbi Cash Coverage**



Source: <https://municipalmoney.gov.za/>

The Cash coverage was less than a month for both 2018 and 2019 Financial year at -0.15

#### **4.1 Risk on Economic Environment**

The “Triple shock” would have deep and lasting impacts on municipality’s economic environment owing to the deteriorating financial viability and this would also add pressure in the finances of municipalities.

The effect of the COVID – 19 lockdown would result in;

- Sharp declines in revenue and liquidity, from poverty and changing demand patterns (services, rentals;
- Rising expenditure demands in certain core functions (refuse, facilities, cemeteries, crematoria, water, human settlements, etc.), to expand their scope of basic services and free basic services to respond and directly to the socio-economic impacts of the pandemic and prevent the transmission of communicable diseases;
- Disruptions in supply chain management processes which will affect service delivery.

#### **4.2 Risk on SCM processes**

There should be a careful consideration of the decisions to be taken by officials or councilors that may have long term financial implications. The following should be considered:

- not to appoint officials when it is not necessary while there are existing staff to undertake such responsibilities;
- Ignoring cost containment measures during this time would be a disaster
- No change or extension of contracts under the disguise of emergency procurement, for goods or services, which are not part of the COVID-19 emergency response

All emergency expenditure proposals must be:

- clearly costed and affordable
- very specifically time-bound (i.e. do not create a lasting entitlement)
- Emergency procurement should only be in response to COVID-19 (updated MFMA Circular No.101 dated 15 April 2020 as well Guidelines on Donor Funding dated 16 April 2020);

## **5 Budget Implementation Overview**

This consolidated State of Municipal Finances report covers the financial performance of the municipalities for the quarter ending 31 March 2020. The consolidated report assesses the in-year financial performance of the municipality against the budgeted revenue and expenditure. The assessment of the in-year financial performance would be based on the s71 returns which include capital and operating budgets as well as debtors, creditors and cash flow that were submitted by the municipality. The focus of this assessment is on the credible implementation of municipal budgets in relation to the IDP and SDBIP.

### **High Level Summary – Operating Budget Implementation**

This section of the report focuses on the financial health of the municipality as reflected in Table 3, Consolidated Budget Performance Summary shown below. Information regarding revenue collection and expenditure is detailed in this section.

#### **Operating Revenue**

The revenue performance for the quarter reflects that the municipalities for the year to date generated an amount of R14.2 billion of the operating revenue budget of R14.6 billion (total operating revenue budget of R19.2 billion). The municipalities were well on track with regards to revenue billing until the end March 2020 which was just a few days after the National lockdown was declared due to COVID-19.

Table 4: Consolidated Budget Performance Summary for the Quarter ending 31 March 2020

Summary - Table C1 Quarterly Budget Summary for 3rd Quarter ended 31 March 2020

Description	2018/19	Budget year 2019/20										
	R thousands	Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	Q3 Mar Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
<b>Financial Performance</b>												
Property rates	1 454 894	1 800 472	1 920 471	466 750	436 564	449 786	1 353 100	1 407 268	(54 167)	(3.85)	1 920 471	
Service charges	4 247 604	5 234 972	5 296 992	1 121 617	1 169 225	1 046 145	3 336 967	3 933 502	(596 535)	(15.16)	5 296 992	
Investment revenue	151 126	230 213	230 424	57 575	37 075	110 381	205 030	171 848	33 182	19.31	230 424	
Transfers and subsidies	7 662 535	10 812 288	10 015 317	3 932 734	2 296 190	2 142 956	8 371 880	7 722 294	649 586	8.41	10 015 317	
Other own revenue	1 423 650	1 750 193	1 809 839	326 783	352 896	294 299	973 978	1 355 328	(381 350)	(28.14)	1 809 839	
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>14 939 809</b>	<b>19 828 138</b>	<b>19 273 043</b>	<b>5 905 458</b>	<b>4 291 951</b>	<b>4 043 568</b>	<b>14 240 977</b>	<b>14 590 240</b>	<b>(349 263)</b>	<b>(2.39)</b>	<b>19 273 043</b>	
Employee costs	4 709 003	6 352 365	6 042 741	1 262 277	1 308 283	1 563 393	4 133 953	4 501 449	(367 496)	(8.16)	6 042 741	
Remuneration of councillors	388 861	552 747	538 808	105 392	110 034	145 946	361 374	401 880	(40 506)	(10.08)	538 808	
Depreciation & asset impairment	2 229 826	1 705 532	1 814 723	57 083	153 945	102 960	313 967	1 353 225	(1 039 238)	(76.80)	1 814 723	
Finance charges	172 805	162 063	195 680	36 465	38 705	7 316	82 486	140 605	(58 119)	(41.34)	195 680	
Materials and bulk purchases	3 162 445	3 819 389	3 664 333	725 964	729 529	914 195	2 369 689	2 773 356	(403 667)	(14.56)	3 664 333	
Transfers and subsidies	97 787	97 332	102 018	13 211	12 237	27 085	52 532	76 464	(23 931)	(31.30)	102 018	
Other expenditure	5 464 049	5 737 027	6 117 422	909 644	1 298 674	1 016 971	3 225 289	5 123 386	(1 898 096)	(37.05)	6 117 422	
<b>Total Expenditure</b>	<b>16 224 776</b>	<b>18 426 454</b>	<b>18 475 725</b>	<b>3 110 036</b>	<b>3 651 407</b>	<b>3 777 667</b>	<b>10 539 310</b>	<b>14 370 364</b>	<b>(3 831 054)</b>	<b>(26.66)</b>	<b>18 475 725</b>	
<b>Surplus/(Deficit)</b>	<b>(1 284 967)</b>	<b>1 401 685</b>	<b>797 316</b>	<b>2 795 422</b>	<b>640 544</b>	<b>265 701</b>	<b>3 701 667</b>	<b>219 876</b>	<b>3 461 791</b>	<b>1 563.53</b>	<b>797 316</b>	
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	2 757 283	4 203 574	4 892 230	466 039	747 108	875 223	2 088 370	3 597 754	(1 509 384)	(41.95)	4 892 230	
Transfers and subsidies - capital (monetary allocations) (various Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions) & Transfers and subsidies - capital (in-kind - all)	14 099	73 214	104 760	2 446	9 232	26 512	38 190	71 029	(32 839)	(46.23)	104 760	
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>1 466 415</b>	<b>5 678 473</b>	<b>5 794 307</b>	<b>3 263 907</b>	<b>1 396 884</b>	<b>1 167 436</b>	<b>5 828 227</b>	<b>3 888 658</b>	<b>1 939 568</b>	<b>49.88</b>	<b>5 794 307</b>	
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) for the year</b>	<b>1 466 415</b>	<b>5 678 473</b>	<b>5 794 307</b>	<b>3 263 907</b>	<b>1 396 884</b>	<b>1 167 436</b>	<b>5 828 227</b>	<b>3 888 658</b>	<b>1 939 568</b>	<b>49.88</b>	<b>5 794 307</b>	
<b>Capital expenditure &amp; funds sources</b>												
Capital expenditure	3 928 711	6 796 585	6 955 185	3 272 607	1 281 696	1 015 767	5 570 072	5 358 414	211 658	3.95	6 955 185	
Transfers recognised - capital	2 232 961	4 308 099	5 193 396	878 960	962 513	931 777	2 773 250	3 845 348	(1 072 098)	(27.88)	5 193 396	
Borrowing	39 920	373 650	253 183	-	13 590	19 164	32 754	228 588	(195 634)	(85.67)	253 183	
Internally generated funds	262 626	851 371	901 272	2 252 914	111 698	192 463	2 557 075	660 226	1 896 850	287.30	901 272	
<b>Total sources of capital funds</b>	<b>2 535 507</b>	<b>5 533 120</b>	<b>6 347 851</b>	<b>3 131 875</b>	<b>1 087 801</b>	<b>1 143 404</b>	<b>5 363 080</b>	<b>4 734 162</b>	<b>628 918</b>	<b>13.28</b>	<b>6 347 851</b>	
<b>Financial position</b>												
Total current assets	6 346 003	3 995 337	7 833 972	3 811 704	1 227 902	1 472 951	6 512 557	6 603 546	(90 989)	(1.38)	7 833 972	
Total non current assets	43 173 911	23 215 265	97 021 751	50 252 478	1 420 465	872 582	52 545 535	79 963 246	(27 417 711)	(34.29)	97 021 751	
Total current liabilities	7 016 369	931 256	4 599 429	8 758 875	968 157	1 220 278	10 947 310	5 172 284	5 775 027	111.65	4 599 429	
Total non current liabilities	2 068 590	682 106	2 123 644	1 839 416	(5 524)	2 726	1 836 619	1 947 310	(110 691)	(5.68)	2 123 644	
Community wealth/Equity	40 547 756	21 797 509	95 297 178	40 649 904	339 930	617 019	41 606 853	77 850 969	(36 244 116)	(46.56)	95 297 178	
<b>Cash flows</b>												
Net cash from (used) operating	(8 371 711)	(6 348 995)	(1 988 621)	(402 113)	(830 493)	(1 323 748)	(2 556 353)	(2 793 493)	237 139	(8.49)	(1 988 621)	
Net cash from (used) investing	(1 561 224)	(4 943 896)	(4 382 741)	(415 714)	(1 134 453)	(392 677)	(1 942 844)	(3 918 675)	1 975 631	(50.42)	(4 382 741)	
Net cash from (used) financing	(103 694)	(120 094)	(37 288)	(129 625)	28 000	24 768	(76 858)	(90 457)	13 599	(15.03)	(37 288)	
<b>Cash/cash equivalents at the year end</b>	<b>(8 609 000)</b>	<b>(9 727 679)</b>	<b>(4 798 783)</b>	<b>(4 979 907)</b>	<b>(6 977 041)</b>	<b>(8 676 440)</b>	<b>(8 676 440)</b>	<b>(4 408 369)</b>	<b>(4 268 072)</b>	<b>96.82</b>	<b>(4 798 783)</b>	
<b>Debtors &amp; creditors analysis</b>												
		0-30 Days		31-60 Days		61-90 Days	Over 90Days-1 Yr	Over 90Days-1 Yr		Total		
<b>Debtors Age Analysis</b>												
Total By Revenue Source		185 796		185 796		144 937	6 441 828	6 441 828		7 276 321		
<b>Creditors Age Analysis</b>												
Total Creditors		9 134		9 134		143 780	546 899	546 899		1 179 298		

Source: LG Database



## Operating Expenditure

The year to date operating expenditure performance amounts to R10.5 billion of the total year to date expenditure budget of R14.4 billion (total expenditure budget of R18.5 billion).

The operating budget performance of municipalities on aggregate reported favourably with an aggregated operating surplus of R3.70 billion against the year to date budget of R219.80 billion.

## 5.1 Operational financial performance

### 5.1.1 Operating Revenue and Expenditure per District

The following table shows the performance for operating revenue per district and the main revenue items for the quarter ending 31 March 2020.

**Table 5: Operating Revenue per district**

*Operating Revenue per District - M09 March 2020*

R '000	Original Budget	Adjusted Budget	YTD Budget	YTD Actual	% of year to date	Property Rates Actual	Service Charges					Other Revenue Actual <sup>2</sup>	Transfers Recognised
							Electricity Actual	Water Actual	Sanitation Actual	Refuse Removal	Other Service		
Capricorn	5 359 284	5 488 110	4 061 802	3 615 052	89%	421 283	797 864	238 784	91 908	89 198	243 200	16 083	1 716 731
Mopani	3 968 677	4 147 657	3 107 220	2 488 439	80%	288 494	466 438	68 723	7 340	45 668	165 988	22 107	1 423 680
Sekhukhune	3 230 783	2 899 689	2 245 136	2 421 874	108%	173 288	112 035	59 171	9 698	26 479	114 103	11 445	1 915 654
Vhembe	4 148 205	3 736 359	2 922 846	3 164 460	108%	90 616	310 485	118 120	751	22 361	153 541	176 264	2 292 322
Waterberg	3 080 027	3 086 993	2 317 689	3 245 437	140%	361 191	963 859	252 069	79 198	53 390	270 895	11 249	1 253 587
<b>Total Operating Revenue</b>	<b>19 786 977</b>	<b>19 358 808</b>	<b>14 654 694</b>	<b>14 935 262</b>	<b>102%</b>	<b>1 334 872</b>	<b>2 650 682</b>	<b>736 867</b>	<b>188 896</b>	<b>237 086</b>	<b>947 727</b>	<b>237 149</b>	<b>8 601 974</b>

Source: NT Local Government Database

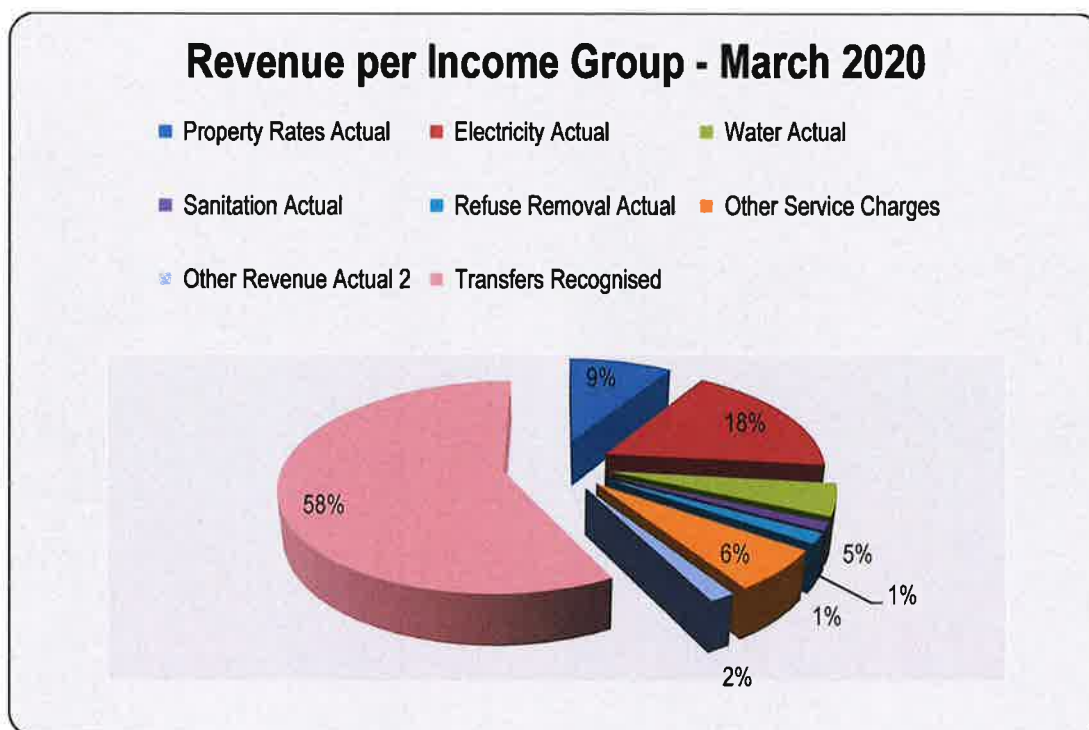
Table 5 shows that as at 31 March 2020, in respect of revenue, municipalities per district on aggregate received 102 per cent or R14.9 billion of the total year to date billed budget of R14.7 billion. There was a 2 percent over performance over the billing.

As shown in Figure 5 below, when billed revenue is measured against the actual revenue received, the performance shows that collection of revenue is very low across all four core services for the third quarter ending March 2020. The over performance of 2 percent in revenue received is a result of none service charges in Transfers received which include the Equitable Share. The breakdown of performance per Income Group is shown below;

- Actual water revenue totaled R736.9 million or 5 percent;

- Actual electricity revenue totaled R2.65 billion or 18 percent;
- Actual Property Rates revenue totaled R1.3 billion or 9 percent;
- Actual Sanitation revenue totaled R188.9 million or 1 percent;
- Actual Refuse Removal revenue totaled R237.0 million or 1 percent and
- Actual Other Revenue totaled R237.1 million or 2 percent.
- Actual Service Charges revenue totaled R7 billion against expenditure R6.1 billion.

Figure 5: Revenue per Income Group



Source: NT Local Government Database

**Table 6: Operating Expenditure per district**

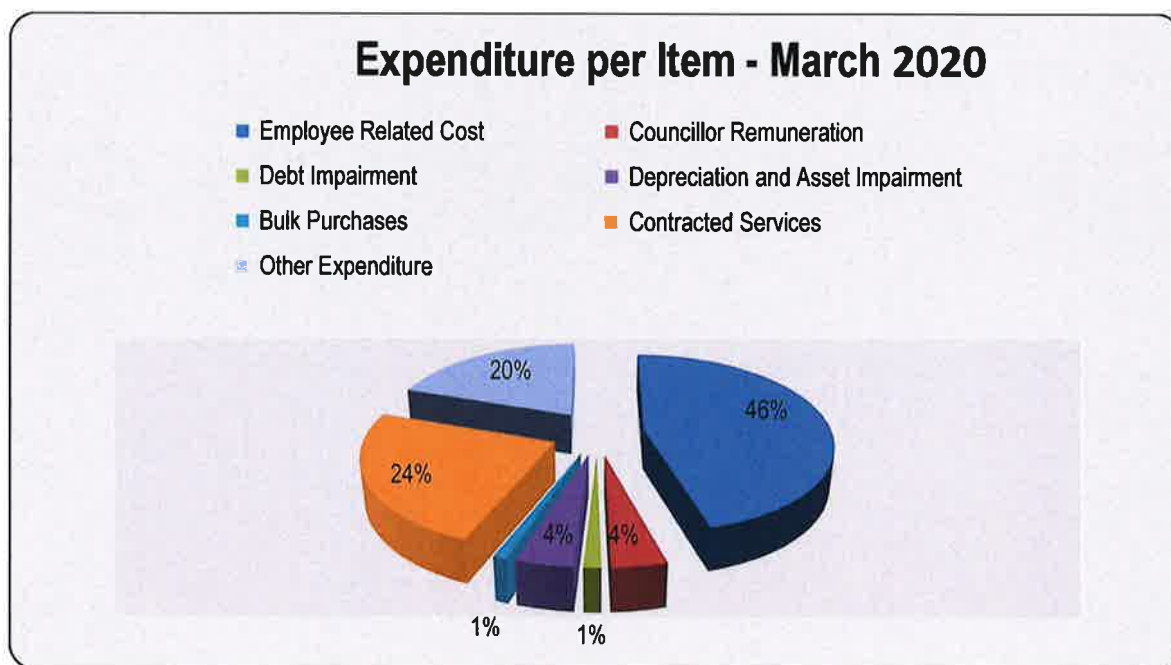
*Operating Expenditure per District - M09 March 2020*

R '000	Original Budget	Adjusted Budget	YTD Budget	YTD Actual	% of YTD Budget	Employee Related Cost	Councillor Remuneration	Debt Impairment	Depreciation and Asset Impairment	Bulk Purchases	Contracted Services	Other Materials	Transfers and Subsidies	Other Expenditure
Capricorn	5 158 199	5 115 922	5 455 748	2 381 095	44%	997 174	59 521	41 904	60 686	32 447	766 372	46 603	6 112	370 276
Mopani	3 547 891	4 147 657	3 107 220	1 484 473	48%	518 404	70 584	-	95 846	6 240	288 693	35 103	22 167	447 256
Sekhukhune	2 619 154	2 720 138	2 041 480	1 315 537	64%	640 886	80 215	3 092	82 663	2 841	182 075	36 085	10 715	276 965
Vhembe	3 227 829	3 435 291	2 580 870	1 734 020	68%	959 145	74 440	59 677	105 724	1 882	149 855	54 361	13 425	315 511
Walterberg	3 309 378	3 098 292	2 289 750	1 702 003	74%	709 234	47 989	(24)	5 687	39 133	628 357	19 773	285	251 371
<b>Total Operating Expenditure</b>	<b>17 862 451</b>	<b>18 517 300</b>	<b>15 455 069</b>	<b>8 617 129</b>	<b>56%</b>	<b>3 824 843</b>	<b>332 729</b>	<b>104 648</b>	<b>350 805</b>	<b>82 543</b>	<b>2 015 551</b>	<b>191 924</b>	<b>52 705</b>	<b>1 661 380</b>

Source: NT Local Government Database

The year-to-date operating expenditure level of the municipalities aggregated per district is 58 per cent or R8.6 billion of the total year to date operating budget of R15.5 billion for the quarter ending 31 March 2020.

**Figure 6: Expenditure per Item**



Source: NT Local Government Database

Figure 6 above shows the performances of the individual operating expenditure items as follows:

- **Employee Related Costs:** Total aggregated expenditure amounted to R3.8 billion or 46 percent of total year to date spend of R8.6 billion.
- **Remuneration of Councillors:** Total aggregated expenditure amounted to R332.7 million or 4 percent of total year to date spend of R8.6 billion.
- **Debt impairment:** Total aggregated expenditure amounted to R104.6 million or 1 percent of total year to date spend of R8.6 billion.
- **Depreciation and Asset Impairment:** Total aggregated expenditure amounted to R350.8 million or 4 percent of total year to date spend of R8.6 billion.
- **Bulk Purchases:** Total aggregated expenditure amounted to R82.5 million or 1 percent of total year to date spend of R8.6 billion.
- **Contracted Services:** Total aggregated expenditure amounted to R2.0 billion or 24 percent of total year to date spend of R8.6 billion.
- **Other Expenditure:** Total aggregated expenditure amounted to R191.9 million or 20 percent of total year to date spend of R8.6 billion.

### **5.1.2 Capital spending and sources of finance**

The Municipalities reported capital expenditure of R2.49 billion or 47 per cent against the R5.3 billion for the period to-date. The spending of the capital budget was sluggish for the quarter. While it is expected that spending performance is projected to increase as the financial year progresses, challenges implementing the procurement plans by municipalities continues to hamper infrastructure delivery.

**Table 7: Capital Expenditure per district***Capital Expenditure per District - M09 March 2020*

R '000	Original Budget	Adjusted Budget	YTD Budget	YTD Actual	%	Water & Sanitation	Electricity	Housing	Roads,	Other
Capricorn	593 715	974 519	777 717	315 372	41%	280 503	20 120	-	574	14 174
Mopani	1 036 335	1 358 073	1 069 073	704 697	66%	280 503	22 142	-	44 256	357 796
Sekhukhune	700 374	1 099 729	871 254	455 840	52%	280 503	15 931	-	2 393	157 013
Vhembe	905 842	1 351 125	1 250 804	506 517	40%	280 503	19 227	1 065	3 263	202 458
Waterberg	1 121 597	1 619 180	1 332 243	509 195	38%	424 601	13 949	-	5 255	65 391
<b>Total</b>	<b>4 357 863</b>	<b>6 402 626</b>	<b>5 301 092</b>	<b>2 491 622</b>	<b>47%</b>	<b>1 546 614</b>	<b>91 369</b>	<b>1 065</b>	<b>55 741</b>	<b>796 832</b>

Source: NT Local Government Database

On aggregate at a District level, performance reported on capital expenditure to-date was very poor. The sluggish spending of the capital expenditure can be attributed to the poor implementation of the procurement plan, poor contract management and management of the BID processes.

Waterberg District Municipalities reported significant underperformance on capital projects at 38 per cent aggregated, while Vhembe District and Capricorn District municipalities spent 40 and 41 per cent respectively. The three districts reported capital expenditure even below the 50 per cent on a straight line basis for the half year. However, all the five districts fail short of the 75 per cent straight line spending by the end of the third quarter.

**Table 8: Source of Finance for Capital Expenditure***Capital Sources of Finance per District - M09 March 2020*

R '000	Original Budget	Adjusted Budget	YTD Budget	YTD Actual	%	External Loans	Asset Finance Reserve	Surplus Cash	Public Contributions /Donations	Transfers & Grants	
										National Grants	Provincial Grants
Capricorn	312 357	667 644	514 511	332 522	65%	-	-	12 510	1 425	318 587	-
Mopani	1 055 934	1 013 339	707 256	2 986 479	422%	-	-	2 270 034	415	716 030	-
Sekhukhune	1 054 131	1 065 744	799 253	482 129	60%	-	-	36 755	13 491	421 031	10 851
Vhembe	488 448	1 186 489	813 682	628 324	77%	-	-	178 592	2 434	447 298	-
Waterberg	788 505	936 418	681 976	286 891	42%	-	-	13 705	30 824	228 394	13 968
<b>Total</b>	<b>3 699 375</b>	<b>4 869 633</b>	<b>3 516 678</b>	<b>4 716 345</b>	<b>134%</b>	<b>-</b>	<b>-</b>	<b>2 511 596</b>	<b>48 588</b>	<b>2 131 341</b>	<b>24 819</b>

Source: NT Local Government Database

Table 8 above indicates that 61 percent of the capital expenditure is funded through national grants while 71 percent was funded through surplus or cash.

Concern is raised with the lack of aggregated borrowings and internally generated capital funding sources. All the five Districts did not provide adequate reasons for the substantial surplus cash because local municipalities are showing cash reserves or investments which is an indication that municipalities in general are struggling to raise own funding.

### 5.1.3 Cash Flow

Table 9: Cash Flow

CashFlow - M09 March 2020

R thousands	Cashflow from operating activities			Cashflow from Investing Activities			Cashflow from Financing Activities			Net Increase/(Decrease) in Cash Held	Cash/Cash equivalents at begin of period	Cash/Cash equivalents at the end of period
	Receipts	Payments	Net Cashfrom/(Used from operating Activities)	Receipts	Payments	Net Cashfrom/(Used from operating Activities)	Receipts	Payments	Net Cashfrom/(Used from operating Activities)			
Capricorn	3 912 529	(2 812 486)	1 100 043	12 750	(576 314)	(563 564)	-	25 223	25 223	561 701	215 871	777 573
Mopani	107 397	(1 871 560)	(1 764 162)	358	(69 822)	(69 464)	-	(60 057)	(60 057)	(1 893 683)	169 161	(1 724 522)
Sekhukhune	303 969	(2 777 924)	(2 473 955)	(231 540)	(67 614)	(299 154)	-	(222)	(222)	(2 773 330)	209 773	(2 563 558)
Mhembu	2 412 601	(1 152 402)	1 260 199	855	(574 296)	(573 441)	-	(49 699)	(49 699)	637 059	(4 961 674)	(4 324 615)
Waterberg	593 901	(1 596 269)	(1 002 367)	3 792	(82 241)	(78 449)	-	(14 637)	(14 637)	(1 095 454)	255 232	(840 221)
<b>Total</b>	<b>7 330 398</b>	<b>(10 210 640)</b>	<b>(2 880 242)</b>	<b>(213 785)</b>	<b>(1 370 287)</b>	<b>(1 584 072)</b>	<b>-</b>	<b>(99 392)</b>	<b>(99 392)</b>	<b>(4 563 707)</b>	<b>(4 111 636)</b>	<b>(8 675 343)</b>

Source: NT Local Government Database

The municipal cash flows continue to be significantly strained mainly due to the high employee related cost, long outstanding unpaid creditors and bulk services which accrue interest consistently. Only Capricorn is showing a positive cash and cash equivalents at the end of the period under review. The rest of the districts are showing negative cash and cash flows at the end of March, this is mainly a result credibility of the data imputed in the cash flow. Municipalities do not complete the cash flow correctly and this distorts the cash Flow as can be seen in the Table 9 above.

## 5.1.4 Debt Management

**Table 10: Debtors Age Analysis**

*Debtors Detail - M09 March 2020*

R' 000	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total
	Total	%	Total	%	Total	%	Total	%	
Capricorn	260 052	8%	89 984	3%	86 123	3%	2 772 485	86%	3 208 644
Mopani	66 074	5%	47 064	4%	13 203	1%	1 075 289	89%	1 201 630
Sekhukhune	65 628	5%	35 802	3%	20 721	1%	1 272 461	91%	1 394 612
Vhembe	5 506	6%	2 573	3%	2 555	3%	83 849	89%	94 483
Waterberg	107 144	9%	38 056	3%	31 290	3%	1 053 451	86%	1 229 941
<b>Total</b>	<b>504 404</b>	<b>7%</b>	<b>213 480</b>	<b>3%</b>	<b>153 892</b>	<b>2%</b>	<b>6 257 535</b>	<b>88%</b>	<b>7 129 311</b>

Source: NT Local Government Database

Over 88 percent of the customers have been outstanding for a period of over 90 days. Based on the debtor's net days calculated on 2019/20 financial year audited AFS determined that it takes an average of 211 days to turn debtors into cash. This put municipalities under a huge financial strain.

**Table 11: Debtors by Customer per district**

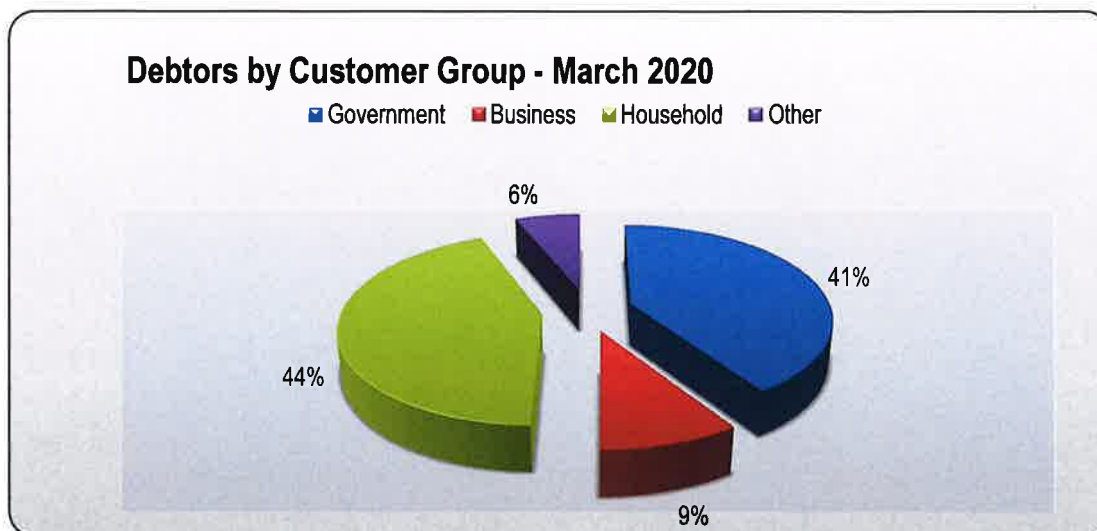
*Debtors by Customer Group - M09 March 2020*

R' 000	Government		Business		Household		Other		Total
	Total	%	Total	%	Total	%	Total	%	
Capricorn	216 771	13%	357 349	21%	1 150 996	67%	-	0%	1 725 115
Mopani	971 054	36%	110 420	4%	1 144 030	43%	459 655	17%	2 685 159
Sekhukhune	452 612	32%	196 315	14%	765 004	55%	(19 319)	-1%	1 394 612
Vhembe	36 045	38%	8 857	9%	49 581	52%	-	0%	94 483
Waterberg	1 229 891	100%	50	0%	-	0%	-	0%	1 229 941
<b>Total</b>	<b>2 906 373</b>	<b>41%</b>	<b>672 992</b>	<b>9%</b>	<b>3 109 610</b>	<b>44%</b>	<b>440 336</b>	<b>6%</b>	<b>7 129 311</b>

Source: NT Local Government Database

The table above indicates that the total debtors for the third quarter categorised by customer group amounted to R7.1 billion. Outstanding debtors in respect of Households are the highest at R3.1 billion or 44 per cent of the total. Water services and property rates are contributing the largest share of the Household debt.

Figure 7: Debtors by Customer Group



Source: NT LG database

Figure 7 indicates that government entities contribute the second largest share at 41 per cent or R2.9 billion. In this regard, Provincial Treasury and CoGHSTA formed a Debt Recovery Task team. The Task team was established to facilitate the payment of outstanding government debt owed by the government entities. CoGHSTA facilitates and chairs the provincial debt forum.

Table 12: Creditors Age Analysis per District

**Creditor Age Analysis - M09 March 2020**

R' 000	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total
	Total	%	Total	%	Total	%	Total	%	
Capricorn	112 589	78%	5 960	4%	-	0%	26 490	18%	145 040
Mopani	2 126	7%	1 247	4%	2 844	9%	24 831	80%	31 047
Sekhukhune	125 530	0%	1 611	0%	140 829	0%	408	0%	268 379
Vhembe	2 959	46%	181	3%	18	0%	3 245	51%	6 403
Waterberg	236 280	32%	135	0%	89	0%	491 925	68%	728 430
<b>Total</b>	<b>479 485</b>	<b>41%</b>	<b>9 134</b>	<b>1%</b>	<b>143 780</b>	<b>12%</b>	<b>546 899</b>	<b>46%</b>	<b>1 179 298</b>

Source: NT Local Government Database

Table 12 above indicates that the total creditors for the third quarter categorised by district amounted to R1.2 billion. Outstanding creditor's overs 90 days are the highest at R546.9 million or 46 per cent of the total. Waterberg district is showing the highest share of the amount the total liability at R491.9 million of 68 per cent.



**Table 13: Creditors by Customer Group per District**

*Creditors by Customer Group - M09 March 2020*

R '000	Bulk Electricity		Bulk Water		PAYE deductions		VAT		Pensions/Retir		Loan Repayments		Trade Creditors		Auditor General		Other		Total
	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	
Capricorn	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	29 504	99%	318	1%	-	0%	29 821
Mopani	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	80	100%	-	0%	-	0%	80
Sekhukhune	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-
Vhembe	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	6 091	100%	-	0%	-	0%	6 091
Waterberg	527 789	36%	13 714	1%	8 414	1%	2 937	0%	-	0%	743	0%	884 988	61%	-	0%	18 283	1%	1 456 867
<b>Total</b>	<b>527 789</b>	<b>35%</b>	<b>13 714</b>	<b>1%</b>	<b>8 414</b>	<b>1%</b>	<b>2 937</b>	<b>0%</b>	<b>-</b>	<b>0%</b>	<b>743</b>	<b>0%</b>	<b>920 662</b>	<b>62%</b>	<b>318</b>	<b>0%</b>	<b>18 283</b>	<b>1%</b>	<b>1 492 859</b>

Source: NT LG Database

The assessment of the creditor's data as submitted by municipalities to the National Treasury Local Government database revealed that the data is incomplete, thus not credible. Municipalities are completing the schedules incorrectly. Sometimes there is just no information completed at all while it is clear that municipalities are owing creditors.

### 5.1.5 Spending on Conditional Grant

By the end of the third quarter, provincial aggregated spending on Conditional Grants amounted to R10.1 billion or 67.3 per cent against the allocation transferred of R15 billion. Capricorn District spent 60 per cent (R2.76 billion against the transferred allocation of R4.6 billion). Spending per grant was noted as follows:

- **Expanded Public Works Program Integrated Grant:** reported expenditure of R35.5 million or 63.3 percent against the transferred allocation of R56.1 million;
- **Finance Management Grant:** reported expenditure of R23.6 million or 41 percent against the transferred allocation of R57.7 million;
- **Integrated National Electrification Program Grant:** reported expenditure of R120.2 million or 50.3 percent against the transferred allocation of R238.8 million;
- **Municipal Infrastructure Grant:** reported R2.0 billion or 67.2 percent against the allocation of R2.9 billion.
- **Water Services Infrastructure Grant:** reported expenditure of R617.4 million or 113 percent against the transferred allocation of R546.7 million;
- **Energy Efficiency and Demand Management Grant:** reported expenditure of R7.3 million or 49 percent against the transferred allocation of R15.0 million

- **Local Government Equitable Share:** reported expenditure of R6.3 billion or 68 per cent against the transferred allocation of R9.3 billion;
- **Public Transport Network Grant:** reported expenditure of R188.0 million or 48 per cent against the transferred allocation of R394.5 million and
- **Other:** reported expenditure of R838.0 million or 57 per cent against the transferred allocation of R1.5 billion

Spending on capital projects would have slowed down towards the end of the third quarter because of the impact of the lockdown result from the Covid-19. Municipalities would have to divert some of these unspent grants towards emergency expenditure of personal protective equipment. However, the impact of the lockdown would result in delays on the implementation of capital projects affecting the service delivery.

The table on transfers and subsidies shows that municipalities in the province transferred an aggregated amount of R2.5 billion or 33 per cent against the year to date budget of R7.7 billion.

**Table 14: Conditional Grants**

**Grants per District - MO9 March 2020**

R '000	Expanded Public Works Progr Integrated Grant		Finance Management Grant		Integr Nat Electrification Progr Grant		Municipal Infrastructure Grant		Water Services Infrastructure Grant		Energy Efficiency and Demand Mng Grant		Local Government Equitable Share		Public Transport Network Grant		Other		Total
	Transferred	Spend Municipality	Transferred	Spend Municipality	Transferred	Spend Municipality	Transferred	Spend Municipality	Transferred	Spend Municipality	Transferred	Spend Municipality	Transferred	Spend Municipality	Transferred	Spend Municipality	Transferred	Spend Municipality	
Capricorn	11 952	10 594	10 582	6 079	53 118	25 477	394 353	228 804	241 650	196 744	10 000	4 634	2 090 450	1 369 554	332 433	1 440 468	732 230	4 585 016	2 762 866
Mopani	15 683	11 017	13 345	5 104	46 195	9 488	725 692	655 145	40 000	256 944	5 000	2 714	2 144 122	1 674 989	2 838	1 370	2 993 075	2 616 771	
Sekhukhune	8 212	5 988	11 470	7 886	29 000	31 756	700 050	416 548	60 000	19 029			1 866 676	1 407 942	4 227	55 379	2 678 635	1 944 527	
Vhembe	13 237	7 156	10 440	4 341	58 530	28 139	826 775	535 286	50 000	11 334			2 308 566	1 089 499	2 383	16 106	3 286 037	1 679 646	
Waterberg	6 852	702	11 850	186	52 000	25 352	297 757	144 305	155 000	133 380			917 795	727 283	59 634	2 759	45 136	1 503 647	1 076 344
<b>DC Total</b>	<b>58 136</b>	<b>35 456</b>	<b>57 687</b>	<b>23 595</b>	<b>238 843</b>	<b>120 212</b>	<b>2 944 637</b>	<b>1 980 087</b>	<b>546 650</b>	<b>617 432</b>	<b>15 000</b>	<b>7 348</b>	<b>9 327 609</b>	<b>6 269 278</b>	<b>394 450</b>	<b>1 465 398</b>	<b>838 008</b>	<b>15 047 411</b>	<b>10 079 975</b>

Source: NT Local Government Database

**Table 15: Transfers and Subsidies**

**Transfers and subsidies MO9 March 2020**

R '000	Original Budget	Adjusted Budget	YTD Budget	YTD Actual	% of YTD Budget	Transfers and Subsidies ( Nat/Pro/Dept Entities/Household/NPO/PE/PC/HE)	
						Transfers and Subsidies - Capital (National/provincial/district	Transfers and contributions
Capricorn	2 248 475	2 373 387	1 765 064	1 035 182	59%	1 034 106	1 076
Mopani	2 206 964	2 220 948	1 666 068	267 013	16%	267 013	-
Sekhukhune	2 446 824	2 003 941	1 571 140	518 291	33%	502 522	15 769
Vhembe	2 867 009	2 449 706	1 982 179	536 430	27%	536 451	(21)
Waterberg	1 043 016	967 334	737 843	162 462	22%	141 638	20 824
<b>Total Operating Expenditure</b>	<b>10 812 288</b>	<b>10 015 317</b>	<b>7 722 294</b>	<b>2 519 377</b>	<b>33%</b>	<b>2 481 730</b>	<b>37 648</b>

Source: NT Local Government Database



## **7 Summary and Conclusion**

The above summarises the state of financial affairs of municipalities as reported to the National Treasury Local Government Database.

## Appendices

### Appendix 1: Operating Revenue

Appendix 1: Operating Revenue - M09 March 2020

R thousands	Original Budget	Adjusted Budget	YTD Budget	YTD Actual	% of year to date Budget	Property Rates Billed 1	Service Charges					Other Revenue	Transfers Recognised
							Electricity Billed	Water Billed	Sanitation Billed	Refuse Removal Billed	Other Service Charges Billed		
Blouberg	288 767	269 717	202 288	251 668	124%	24 619	20 635	3 738	557	821	6 991	1 073	193 234
Capricorn	693 752	737 946	534 352	512 406	96%	-	-	42 435	6 651	-	18 969	373	443 978
Lepelle-Nkumpi	354 367	357 556	268 167	-	0%	-	-	-	-	-	-	-	-
Molemole	227 596	227 596	170 697	179 566	105%	14 920	5 668	(31)	582	1 669	10 035	879	145 844
Polokwane	3 794 802	3 895 294	2 886 298	2 671 411	93%	381 744	771 561	192 642	84 118	86 707	207 205	13 759	933 675
<b>Capricorn Total</b>	<b>5 359 284</b>	<b>5 488 110</b>	<b>4 061 802</b>	<b>3 615 052</b>	<b>89%</b>	<b>421 283</b>	<b>797 664</b>	<b>238 784</b>	<b>91 908</b>	<b>89 198</b>	<b>243 200</b>	<b>16 083</b>	<b>1 716 731</b>
Baphalaborwa	546 994	542 494	406 870	328 426	81%	75 289	68 046	63 448	5 423	11 591	33 237	847	70 546
Giyani	366 373	454 660	340 995	436 507	128%	58 751	-	-	-	5 130	38 946	1 486	332 186
Letaba	366 373	454 660	340 995	241 621	71%	18 741	2 042	2 316	1 145	2 833	22 977	11 096	180 471
Tzaneen	1 269 626	1 268 660	951 496	986 574	104%	90 275	396 351	1 160	556	24 227	58 438	2 220	413 947
Maruleng	246 302	258 655	189 668	103 827	55%	45 437	-	1 799	216	1 879	6 626	6 372	41 497
Mopani	1 173 009	1 168 529	877 197	391 485	45%	-	-	-	-	-	5 765	86	385 633
<b>Mopani Total</b>	<b>3 968 677</b>	<b>4 147 657</b>	<b>3 107 220</b>	<b>2 488 439</b>	<b>80%</b>	<b>288 494</b>	<b>466 438</b>	<b>68 723</b>	<b>7 340</b>	<b>45 668</b>	<b>165 988</b>	<b>22 107</b>	<b>1 423 680</b>
Elias Mtsaletsi	501 002	491 692	439 732	388 901	88%	26 796	65 847	-	-	6 318	17 488	906	271 545
Ephraim Mogale	268 627	270 989	202 656	238 002	117%	27 969	46 188	-	-	3 582	12 285	503	147 475
Tubatse Fetskgomo	711 458	651 043	488 282	551 475	113%	87 803	-	-	-	16 481	35 892	713	410 786
Makhuduthamaga	365 083	365 958	274 469	334 456	122%	30 720	-	-	-	98	28 798	4 425	270 415
Sekhukhune District	1 384 613	1 119 997	839 998	909 041	108%	-	-	59 171	9 698	-	19 840	4 899	815 433
<b>Sekhukhune Total</b>	<b>3 230 783</b>	<b>2 899 689</b>	<b>2 245 136</b>	<b>2 421 874</b>	<b>108%</b>	<b>173 288</b>	<b>112 035</b>	<b>59 171</b>	<b>9 698</b>	<b>26 479</b>	<b>114 103</b>	<b>11 445</b>	<b>1 915 654</b>
Makhado	960 894	914 416	682 744	734 327	108%	53 427	227 016	-	24	7 722	33 237	50 936	361 966
Musina	339 055	356 603	258 678	236 185	91%	12 893	83 469	701	701	8 665	15 568	5 918	108 270
Collins Chabane	401 775	431 320	313 324	302 684	97%	(49 227)	-	-	-	(12 148)	11 796	(20 347)	372 609
Thulamela	747 529	759 373	563 608	638 172	113%	73 523	-	-	-	18 122	64 483	13 522	468 522
Vhembe District	1 698 952	1 274 647	1 104 492	1 253 092	113%	-	-	117 419	26	-	28 457	126 236	980 954
<b>Vhembe Total</b>	<b>4 148 205</b>	<b>3 736 359</b>	<b>2 922 846</b>	<b>3 164 460</b>	<b>108%</b>	<b>90 616</b>	<b>310 485</b>	<b>118 120</b>	<b>751</b>	<b>22 361</b>	<b>153 541</b>	<b>176 264</b>	<b>2 292 322</b>
Bela-bela	430 564	423 249	321 100	810 996	253%	48 797	620 564	22 127	11 884	5 734	27 884	2 507	71 500
Lephalale	540 764	558 689	419 024	400 186	96%	118 873	87 520	30 965	11 353	7 004	56 758	1 760	85 951
Modimolle-Mookgopong	563 794	537 140	406 301	413 586	102%	79 204	41 422	59 677	25 178	16 667	95 693	3 005	92 741
Mogalakwena	1 041 006	1 052 545	789 408	841 428	107%	59 236	183 312	87 674	13 296	12 615	45 885	2 875	436 536
Thabazimbi	362 287	372 288	275 282	642 470	233%	55 081	31 041	51 625	17 487	11 370	38 946	385	436 536
Waterberg district	141 612	143 071	106 574	136 771	128%	-	-	-	-	-	5 730	718	130 323
<b>Waterberg Total</b>	<b>3 080 027</b>	<b>3 086 993</b>	<b>2 317 689</b>	<b>3 245 437</b>	<b>140%</b>	<b>361 191</b>	<b>963 659</b>	<b>252 069</b>	<b>79 198</b>	<b>53 390</b>	<b>270 895</b>	<b>11 249</b>	<b>1 253 587</b>

Source: NT Local Government Database

## Appendix 2: Operating Expenditure

Appendix 2: Operating Expenditure - M09 March 2020

R thousands	Original Budget	Adjusted Budget	YTD Budget	YTD Actual	% of Budget	Employee Related Cost	Councillor Remuneration	Debt Impairment	Depreciation and asset	Bulk Purchases	Contracted Services	Other Materials	Transfers and	Other Expenditure
Blouberg	312 413	313 511	235 132	155 509	66%	80 877	12 329	-	-	-	26 277	1 094	-	34 933
Capricorn	786 032	742 658	1 160 862	345 034	30%	197 567	9 628	-	49 186	80	32 864	4 151	464	51 095
Lepelle-Nkumpi	304 275	304 275	304 275	32 273	11%	-	-	-	-	-	-	-	-	32 273
Molemole	205 549	205 549	205 549	125 933	61%	62 667	9 305	4 971	11 485	103	8 800	3 179	-	25 522
Polokwane	3 549 931	3 549 931	3 549 931	1 722 345	49%	656 063	28 259	37 033	15	32 265	698 432	38 179	5 648	226 452
<b>Total</b>	<b>5 158 199</b>	<b>5 115 922</b>	<b>5 455 748</b>	<b>2 381 095</b>	<b>44%</b>	<b>997 174</b>	<b>59 521</b>	<b>41 904</b>	<b>60 686</b>	<b>32 447</b>	<b>766 372</b>	<b>46 603</b>	<b>6 112</b>	<b>370 276</b>
Ba-phalaborwa	541 179	532 854	397 977	245 715	62%	94 989	8 160	-	24 969	153	47 294	185	-	69 966
Gijani	372 191	408 320	306 240	187 904	61%	122 757	21 030	-	-	-	-	4 450	600	39 068
Letaba	313 788	313 525	235 127	221 367	94%	71 481	14 648	-	21 646	-	19 037	7 959	-	86 596
Tzaneen	1 313 897	1 248 078	936 059	555 149	59%	211 595	14 030	-	45	6 008	189 400	17 442	21 104	95 526
Maruleng	220 804	230 917	169 648	61 228	36%	17 583	3 067	-	-	-	299	917	-	39 362
Mopani	786 032	742 658	1 160 862	213 111	18%	-	9 628	-	49 186	80	32 864	4 151	464	116 738
<b>Total</b>	<b>3 547 891</b>	<b>3 476 354</b>	<b>3 205 913</b>	<b>1 484 473</b>	<b>46%</b>	<b>518 404</b>	<b>70 584</b>	<b>-</b>	<b>95 846</b>	<b>6 240</b>	<b>288 893</b>	<b>35 103</b>	<b>22 167</b>	<b>447 256</b>
Elias Motsoaledi	482 595	485 305	365 833	233 159	64%	108 554	17 982	-	273	1 768	57 696	11 794	1 824	33 287
Ephraim Mogale	298 375	292 096	217 977	128 461	59%	59 117	9 982	-	-	52	25 780	1 173	-	32 378
Tubatse Febkgomo	576 104	616 560	462 418	221 864	48%	129 318	23 552	462	-	1 021	-	1 671	48	65 794
Makhuduthamaga	337 027	339 028	254 891	129 551	51%	51 238	16 995	-	18 679	-	-	32	5 440	37 167
Sekhukhune District	925 053	987 148	740 360	602 502	81%	292 660	11 745	2 630	63 710	-	98 599	21 415	3 403	108 340
<b>Total</b>	<b>2 619 154</b>	<b>2 720 138</b>	<b>2 041 480</b>	<b>1 315 537</b>	<b>64%</b>	<b>640 886</b>	<b>80 215</b>	<b>3 092</b>	<b>82 663</b>	<b>2 841</b>	<b>182 075</b>	<b>36 085</b>	<b>10 715</b>	<b>276 965</b>
Makhado	958 974	909 331	718 958	561 696	78%	185 268	17 050	33 445	58 105	320	142 649	19 365	-	105 494
Musina	339 055	354 808	258 230	118 852	46%	78 992	5 985	-	-	1 306	7 207	2 013	2 934	20 414
Collins Chabane	218 577	349 189	232 522	166 530	72%	81 341	18 513	-	14 309	0	-	5 313	4 678	42 376
Thulamela	676 528	686 588	509 911	330 041	65%	175 068	22 249	26 232	33 310	3	-	6 326	5 813	61 040
Vhembe	1 034 694	1 135 374	841 249	556 902	66%	438 476	10 643	-	-	253	-	21 343	-	86 187
<b>Total</b>	<b>3 227 829</b>	<b>3 435 291</b>	<b>2 560 870</b>	<b>1 734 020</b>	<b>68%</b>	<b>959 145</b>	<b>74 440</b>	<b>59 677</b>	<b>105 724</b>	<b>1 882</b>	<b>149 855</b>	<b>54 361</b>	<b>13 425</b>	<b>315 511</b>
Bela-bela	424 047	418 223	233 331	206 660	89%	71 994	3 708	17	216	3 066	82 150	6 458	-	39 051
Lephalale	574 261	555 025	416 269	328 629	79%	129 461	7 088	-	811	29 529	71 194	2 333	167	88 047
Modimolle-Mookgopong	704 658	594 221	476 940	371 446	78%	102 114	6 372	13	4	-	230 920	1 846	-	30 176
Mogalakwena	1 040 177	995 720	746 784	487 077	65%	232 498	16 755	(55)	-	-	175 292	6 784	118	55 685
Thabazimbi	397 250	365 618	282 579	198 941	70%	95 837	6 472	-	0	6 538	68 800	928	-	20 366
Waterberg district	168 985	169 485	133 847	108 250	82%	77 331	7 594	-	4 855	-	-	1 424	-	18 046
<b>Total</b>	<b>3 309 378</b>	<b>3 098 292</b>	<b>2 289 750</b>	<b>1 702 003</b>	<b>74%</b>	<b>709 234</b>	<b>47 989</b>	<b>(24)</b>	<b>5 887</b>	<b>39 133</b>	<b>628 357</b>	<b>19 773</b>	<b>285</b>	<b>251 371</b>

Source: NT Local Government Database

## Appendix 3: Capital Source of Finance

Appendix 3: Capital Source of Finance - M09 March 2020

R thousands	Original Budget	Adjusted Budget	Year To Date Budget	YTD Actual	% of Budget	External Loans	Asset Finance Reserve	Internally Generated funds	Public Contributions/Donations	Transfers & Grants	
										National Grants	Provincial Grants
Blouberg	69 533	64 385	48 289	34 343	71%			1 788	1 425	31 130	
Capricorn	27 776	377 048	296 565	230 660	78%					230 660	
Lepelle-Nkumpi	104 166	115 328	86 496		0%						
Molemole	55 441	55 441	41 581	33 759	81%			5 361		28 398	
Polokwane	55 441	55 441	41 581	33 759	81%			5 361		28 398	
<b>Total</b>	<b>312 357</b>	<b>667 644</b>	<b>514 511</b>	<b>332 522</b>	<b>65%</b>			<b>12 510</b>	<b>1 425</b>	<b>318 587</b>	
Ba-phalaborwa	47 225	50 289	37 366	22 575	60%			1 931		20 645	
Giyani	104 204	93 487	70 115	2 510 590	3581%			2 231 362		279 228	
Letaba	151 354	112 422	83 775	55 227	66%			22 355		32 872	
Tzaneen	142 720	154 393	74 544	84 479	113%			13 208	415	70 856	
Maruleng	46 701	54 069	37 973	31 616	83%					31 616	
Mopani	563 730	548 680	403 483	281 992	70%			1 179		280 813	
<b>Total</b>	<b>1 055 934</b>	<b>1 013 339</b>	<b>707 256</b>	<b>2 986 479</b>	<b>422%</b>			<b>2 270 034</b>	<b>415</b>	<b>716 030</b>	
Elias Mokoaledi	77 399	113 090	84 763	65 282	77%			4 296	13 491	47 495	
Ephraim Mogale	34 537	34 537	25 902	25 658	99%					25 658	
Tubaise Felagomo	155 357	163 092	122 319	69 405	57%			12 929		45 625	10 851
Makhuduthamaga	77 713	72 752	54 564	38 148	70%			13 195		24 953	
Sekhukhune District	709 125	682 273	511 704	283 636	55%			6 335		277 301	
<b>Total</b>	<b>1 054 131</b>	<b>1 065 744</b>	<b>799 253</b>	<b>482 129</b>	<b>60%</b>			<b>36 755</b>	<b>13 491</b>	<b>421 031</b>	<b>10 851</b>
Makhado	95 118	20 000	67 981	(1 046)	-2%					(1 046)	
Musina	39 016	39 016	29 262	14 309	204%				2 434	11 875	
Collins Chabane	183 931	277 002	199 082	128 221	64%			52 392		75 829	
Thulamela	170 383	172 168	128 234	131 462	103%			37 084		94 378	
Vhembe		678 303	389 124	355 378	91%			89 116		266 262	
<b>Total</b>	<b>488 448</b>	<b>1 186 489</b>	<b>813 682</b>	<b>628 324</b>	<b>77%</b>			<b>178 592</b>	<b>2 434</b>	<b>447 298</b>	
Bela-bela	75 615	84 315	58 887	30 294	51%					30 294	
Lephalale	97 568	140 053	105 040	37 780	36%			3 591		34 189	
Modimolle-Mookgopong	59 630	62 633	46 439	16 929	36%					16 929	
Mogalakwena	515 363	529 936	397 452	167 867	42%			5 573	30 824	131 470	
T habazimbi	30 000	111 076	66 594	29 479	44%					15 511	13 968
Waterberg district	10 328	8 405	7 565	4 541	60%			4 541			
<b>Total</b>	<b>788 505</b>	<b>936 418</b>	<b>681 976</b>	<b>286 891</b>	<b>42%</b>			<b>13 705</b>	<b>30 824</b>	<b>228 394</b>	<b>13 968</b>

Source: NT Local Government Database



## Appendix – 4: Capital Expenditure

### Appendix 4: Capital Expenditure - M09 March 2020

R thousands	Original Budget	Adjusted Budget	Year To Date Budget	YTD Actual	% of Budget	Energy Sources	Water Management	Waste Water Management	Waste Management (Refuse)	Municipal governance and administration	Community and public safety	Economic and environmental services
Blouberg	69 533	64 385	48 289	34 343	71%	19 015	-	-	574	581	-	14 174
Capricorn	309 134	683 924	559 771	294 976	53%	-	280 503	-	-	7 299	7 174	-
Lepelle-Nkumpi	104 166	115 328	86 496	-	0%	-	-	-	-	-	-	-
Molemole	55 441	55 441	41 581	33 759	81%	553	-	31 147	-	1 345	714	-
Polokwane	55 441	55 441	41 581	33 759	81%	553	-	31 147	-	1 345	714	-
<b>Total</b>	<b>593 715</b>	<b>974 519</b>	<b>777 717</b>	<b>396 838</b>	<b>51%</b>	<b>20 120</b>	<b>280 503</b>	<b>62 295</b>	<b>574</b>	<b>10 569</b>	<b>8 602</b>	<b>14 174</b>
Ba-phalaborwa	203 378	179 015	181 859	15 850	9%	127	-	-	(639)	13 632	204	2 527
Giyani	109 370	106 927	80 195	2 512 993	3134%	12 213	-	-	44 895	2 113 309	131 192	211 384
Letaba	156 386	112 422	83 775	55 227	66%	568	-	-	-	189	25 412	29 058
Tzaneen	142 720	154 393	74 544	84 479	113%	9 234	-	-	-	2	2 658	72 587
Manuleng	115 347	121 393	88 928	47 164	53%	-	-	-	-	2 608	2 315	42 240
Mopani	309 134	683 924	559 771	294 976	53%	-	280 503	-	-	7 299	7 174	-
<b>Total</b>	<b>1 036 335</b>	<b>1 358 073</b>	<b>1 069 073</b>	<b>3 010 690</b>	<b>282%</b>	<b>22 142</b>	<b>280 503</b>	<b>-</b>	<b>44 256</b>	<b>2 137 039</b>	<b>168 954</b>	<b>357 796</b>
Elias Mokoaledi	95 654	113 090	84 483	72 378	86%	15 063	-	-	1 063	569	-	55 683
Ephraim Mogale	50 217	50 361	37 735	30 341	80%	868	-	-	531	260	157	28 525
Tubatse Felakgomo	155 357	163 092	122 319	69 405	57%	-	-	-	800	44 125	249	24 232
Makhuuthamaga	90 013	89 261	66 946	53 828	80%	-	-	-	-	5 255	-	48 573
Sekhuhune District	309 134	683 924	559 771	294 976	53%	-	280 503	-	-	7 299	7 174	-
<b>Total</b>	<b>700 374</b>	<b>1 099 729</b>	<b>871 254</b>	<b>520 928</b>	<b>60%</b>	<b>15 931</b>	<b>280 503</b>	<b>-</b>	<b>2 393</b>	<b>57 509</b>	<b>7 579</b>	<b>157 013</b>
Makhado	203 378	179 015	181 859	15 850	9%	127	-	-	(639)	13 632	204	2 527
Musina	39 016	39 016	181 859	15 850	9%	127	-	-	(639)	13 632	204	2 527
Collins Chabane	183 931	277 002	199 082	146 841	74%	18 973	-	-	3 889	24 450	23 991	75 538
Thulamela	170 383	172 168	128 234	131 462	103%	-	-	-	653	258	8 685	121 866
Wembe District	309 134	683 924	559 771	294 976	53%	-	280 503	-	-	7 299	7 174	-
<b>DC 18 Total</b>	<b>905 842</b>	<b>1 351 125</b>	<b>1 250 804</b>	<b>604 979</b>	<b>48%</b>	<b>19 227</b>	<b>280 503</b>	<b>-</b>	<b>3 263</b>	<b>59 270</b>	<b>40 258</b>	<b>202 458</b>
Bela-bela	75 615	84 315	75 852	27 695	37%	6 131	3 547	7 187	-	248	1 723	8 859
Lephalale	98 626	147 296	110 472	40 408	37%	1 582	9 269	11 795	2 627	1 465	226	13 443
Modimolle-Mookgopong	59 630	62 633	110 472	40 408	37%	1 582	9 269	11 795	2 627	1 465	226	13 443
Mogalakwena	515 363	529 936	397 452	167 867	42%	3 773	107 382	30 853	-	616	13 423	11 820
Thabazimbi	63 228	111 076	78 224	56 119	72%	881	14 630	13 968	-	-	8 813	17 826
Waterberg district	309 134	683 924	559 771	294 976	0%	-	280 503	-	-	7 299	7 174	-
<b>DC 18 Total</b>	<b>1 121 597</b>	<b>1 619 180</b>	<b>1 332 243</b>	<b>627 472</b>	<b>47%</b>	<b>13 949</b>	<b>424 601</b>	<b>75 598</b>	<b>5 255</b>	<b>11 093</b>	<b>31 585</b>	<b>65 391</b>

Source: NT Local Government Database

## Appendix – 5: Cash Flow

Appendix 5: Cash Flow - M09 March 2020

R 000	Cashflow from Operating Activities										Cashflow from Investing Activities					Cashflow from Financing Activities									
	Receipts					Payments					Receipts					Payments									
	Property Rates	Service Charges	Other Revenue	Transfers & Subsidies - Operational	Transfers & Subsidies - Capital	Interest	Suppliers and Employees	Finance Charges	Transfers	NET CASHFLOW FROM OPERATING ACTIVITIES	Proceeds on disposal of PPE	Decreasing (increase) in non-current current debtors	Decreasing (increase) in non-current current receivables	Decreasing (increase) in non-current current investments	Capital Assets	NET CASHFLOW FROM INVESTING ACTIVITIES	Short term loans	Borrowing long term financing	Increase (decrease) in consumer deposits	Repayment of borrowing	NET CASHFLOW FROM FINANCING ACTIVITIES	Net increase (decrease) in Cash held	Cash/Cash equivalents at year begin	Cash/Cash equivalents month/year end	Cash/Cash equivalents month/year end
Souberg	-	-	-	-	-	-	(180 119)	-	(180 119)	-	-	-	-	-	-	-	-	-	-	-	(180 119)	10 654	(169 465)	(158 811)	(169 465)
Capricorn	-	-	-	-	-	-	(465 822)	(80)	(465 902)	-	-	-	-	-	-	-	-	(23)	(23)	(23)	(465 925)	12 750	(465 625)	(465 625)	(465 625)
Lepalesa-Mupfi	-	-	-	-	-	-	(125 750)	(103)	(125 750)	-	-	-	-	-	-	-	-	(24)	(24)	(24)	(125 774)	18 370	(106 706)	(106 706)	(106 706)
Molomo	-	-	-	-	-	-	(2 252 203)	(32 255)	(2 284 458)	0	-	-	-	-	-	-	-	-	-	-	(2 284 458)	1 089 859	(1 275 706)	(1 275 706)	(1 275 706)
Podwane	-	-	-	-	-	245	(2 774 381)	(32 447)	(2 774 381)	0	-	-	-	-	-	-	-	-	-	-	(2 774 381)	215 871	(2 558 510)	(2 558 510)	(2 558 510)
<b>Total</b>	<b>266 696</b>	<b>1 173 305</b>	<b>121 428</b>	<b>869 671</b>	<b>1 481 184</b>	<b>245</b>	<b>(2 774 381)</b>	<b>(32 447)</b>	<b>(1 104 433)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(762 208)</b>	<b>(762 208)</b>	<b>40 214</b>	<b>39 867</b>	<b>39 867</b>	<b>(40 214)</b>	<b>39 867</b>	<b>390 590</b>	<b>215 871</b>	<b>606 462</b>	<b>622 333</b>
Bophalatsone	-	-	-	-	-	-	(216 379)	(153)	(216 532)	-	-	-	-	-	-	-	-	-	-	-	(216 532)	(216 479)	(216 479)	(216 479)	(216 479)
Gyani	-	-	-	-	-	-	(158 677)	(600)	(159 277)	-	-	-	-	-	-	-	-	-	-	-	(159 277)	(158 691)	(158 691)	(158 691)	(158 691)
Leaba	-	-	-	-	-	-	(193 657)	-	(193 657)	-	-	-	-	-	-	-	-	-	-	-	(193 657)	(193 657)	(193 657)	(193 657)	(193 657)
Tzaneen	-	-	-	-	-	-	(566 467)	(6 008)	(572 475)	-	-	-	-	-	-	-	-	-	-	-	(572 475)	(572 220)	(572 220)	(572 220)	(572 220)
Maneng	-	-	-	-	-	-	(52 593)	-	(52 593)	-	-	-	-	-	-	-	-	-	-	-	(52 593)	(52 593)	(52 593)	(52 593)	(52 593)
Mogali	-	-	-	-	-	-	(680 710)	-	(680 710)	-	-	-	-	-	-	-	-	-	-	-	(680 710)	(680 710)	(680 710)	(680 710)	(680 710)
<b>Total</b>	<b>22 139</b>	<b>56 650</b>	<b>17 570</b>	<b>174 267</b>	<b>33 443</b>	<b>6 662</b>	<b>(1 538 105)</b>	<b>(2 841)</b>	<b>(1 296 977)</b>	<b>(1 243 169)</b>	<b>(1 243 169)</b>	<b>(1 243 169)</b>	<b>(1 243 169)</b>	<b>(1 243 169)</b>	<b>(710 311)</b>	<b>(710 311)</b>	<b>1 833</b>	<b>1 833</b>	<b>(1 833)</b>	<b>(1 833)</b>	<b>(1 833)</b>	<b>(1 833)</b>	<b>(1 833)</b>	<b>(1 833)</b>	<b>(1 833)</b>
Elias Moshadi	-	816	6 825	25 272	71 752	6 183	(447 004)	(320)	(446 912)	-	-	-	-	-	-	-	-	-	-	-	(446 912)	113 075	(333 837)	(333 837)	(333 837)
Ephraim Mogale	22 139	55 915	10 746	148 994	33 443	-	(140 394)	(52)	(140 394)	655	-	-	-	-	-	-	-	-	-	-	(140 394)	24 293	(116 101)	(116 101)	(116 101)
Tubase-Fedagano	-	-	-	-	-	-	(279 805)	(1 021)	(280 826)	-	-	-	-	-	-	-	-	-	-	-	(280 826)	(280 826)	(280 826)	(280 826)	(280 826)
Makudithamaga	-	-	-	-	-	-	(191 414)	-	(191 414)	-	-	-	-	-	-	-	-	-	-	-	(191 414)	(191 414)	(191 414)	(191 414)	(191 414)
Sekukhune	-	-	-	-	-	-	(637 597)	-	(637 597)	-	-	-	-	-	-	-	-	-	-	-	(637 597)	(637 597)	(637 597)	(637 597)	(637 597)
<b>Total</b>	<b>22 139</b>	<b>56 650</b>	<b>17 570</b>	<b>174 267</b>	<b>33 443</b>	<b>6 662</b>	<b>(1 538 105)</b>	<b>(2 841)</b>	<b>(1 296 977)</b>	<b>(1 243 169)</b>	<b>(1 243 169)</b>	<b>(1 243 169)</b>	<b>(1 243 169)</b>	<b>(1 243 169)</b>	<b>(710 311)</b>	<b>(710 311)</b>	<b>1 833</b>	<b>1 833</b>	<b>(1 833)</b>	<b>(1 833)</b>	<b>(1 833)</b>	<b>(1 833)</b>	<b>(1 833)</b>	<b>(1 833)</b>	<b>(1 833)</b>
Mamaco	184 624	232 037	36 948	36 182	71 752	6 183	(447 004)	(320)	(446 912)	-	-	-	-	-	-	-	-	-	-	-	(446 912)	113 075	(333 837)	(333 837)	(333 837)
Musina	-	50 927	112 118	47 161	47 161	479	(118 535)	(1 306)	(117 229)	855	-	-	-	-	-	-	-	-	-	-	(117 229)	28 341	(88 888)	(88 888)	(88 888)
Colins Chatane	6 620	640	-	-	10 000	-	(186 816)	(0)	(180 196)	-	-	-	-	-	-	-	-	-	-	-	(180 196)	(180 196)	(180 196)	(180 196)	(180 196)
Thulamela	50	-	26 246	-	-	-	(231 964)	(9)	(231 973)	-	-	-	-	-	-	-	-	-	-	-	(231 973)	(231 973)	(231 973)	(231 973)	(231 973)
Wenec	-	309	123 531	989 111	-	-	(735 250)	(253)	(735 503)	-	-	-	-	-	-	-	-	-	-	-	(735 503)	(735 503)	(735 503)	(735 503)	(735 503)
<b>Total</b>	<b>191 295</b>	<b>283 713</b>	<b>298 844</b>	<b>1 590 336</b>	<b>61 752</b>	<b>6 662</b>	<b>(1 788 619)</b>	<b>(1 882)</b>	<b>(1 789 501)</b>	<b>855</b>	<b>855</b>	<b>855</b>	<b>855</b>	<b>855</b>	<b>(106 046)</b>	<b>(106 046)</b>	<b>2 201</b>	<b>2 201</b>	<b>(2 201)</b>	<b>(2 201)</b>	<b>(2 201)</b>	<b>(1 416 472)</b>	<b>289 773</b>	<b>(1 126 699)</b>	<b>(1 126 699)</b>
Bekebe	4 783	10 385	19 429	94 539	38 000	149	(212 052)	(3 066)	(211 667)	-	-	-	-	-	-	-	-	-	-	-	(211 667)	(211 667)	(211 667)	(211 667)	(211 667)
Leptaale	-	-	-	-	-	-	(272 704)	(4 555)	(277 259)	-	-	-	-	-	-	-	-	-	-	-	(277 259)	(277 259)	(277 259)	(277 259)	(277 259)
Motmale-Mokopong	22 219	64 185	38 406	11 087	7 000	376	(178 118)	-	(177 742)	-	-	-	-	-	-	-	-	-	-	-	(177 742)	(177 742)	(177 742)	(177 742)	(177 742)
Mogalakwena	36 633	80 919	13 296	7 324	-	-	(196 233)	(6 538)	(202 767)	-	-	-	-	-	-	-	-	-	-	-	(202 767)	(202 767)	(202 767)	(202 767)	(202 767)
Thabazimbi	-	-	1 205	144 463	-	-	(123 010)	-	(121 805)	-	-	-	-	-	-	-	-	-	-	-	(121 805)	(121 805)	(121 805)	(121 805)	(121 805)
Wabery district	66 640	155 989	72 237	253 409	46 000	525	(1 596 289)	(14 189)	(1 616 526)	-	-	-	-	-	-	-	-	-	-	-	(1 616 526)	(1 616 526)	(1 616 526)	(1 616 526)	(1 616 526)
<b>Total</b>	<b>66 640</b>	<b>155 989</b>	<b>72 237</b>	<b>253 409</b>	<b>46 000</b>	<b>525</b>	<b>(1 596 289)</b>	<b>(14 189)</b>	<b>(1 616 526)</b>	<b>(1 616 526)</b>	<b>(1 616 526)</b>	<b>(1 616 526)</b>	<b>(1 616 526)</b>	<b>(1 616 526)</b>	<b>(125 626)</b>	<b>(125 626)</b>	<b>(14 637)</b>	<b>(14 637)</b>	<b>(14 637)</b>	<b>(14 637)</b>	<b>(14 637)</b>	<b>(1 153 483)</b>	<b>255 232</b>	<b>(898 251)</b>	<b>(898 251)</b>

State of municipal finances including S71 reports for the period ending

31 March 2020

## Appendix – 6: Debtors Age Analysis

### Appendix 6: Debtors Age Analysis - M09 March 2020

R '000	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total
	Total	%	Total	%	Total	%	Total	%	
Blouberg	32 007	2%	36 919	2%	31 516	2%	1 531 196	94%	1 631 638
Capricorn		0%		0%		0%		0%	-
Lepelle-Nkumpi		0%		0%		0%		0%	-
Molemole	2 237	2%	2 049	2%	1 957	2%	102 455	94%	108 699
Polokwane	225 807	15%	51 016	3%	52 650	4%	1 138 834	78%	1 468 308
<b>Total</b>	<b>260 052</b>	<b>8%</b>	<b>89 984</b>	<b>3%</b>	<b>86 123</b>	<b>3%</b>	<b>2 772 485</b>	<b>86%</b>	<b>3 208 644</b>
Ba-phalaborwa	3 837	3%	3 379	2%	1 114	1%	139 779	94%	148 109
Giyani	6 044	2%	19 527	5%	(37)	0%	346 204	93%	371 737
Letaba		0%		0%		0%		0%	-
Tzaneen	56 193	8%	24 158	4%	12 126	2%	589 307	86%	681 784
Maruleng	-	0%	-	0%	-	0%	-	0%	-
Mopani		0%		0%		0%		0%	-
<b>Total</b>	<b>66 074</b>	<b>5%</b>	<b>47 064</b>	<b>4%</b>	<b>13 203</b>	<b>1%</b>	<b>1 075 289</b>	<b>89%</b>	<b>1 201 630</b>
Elias Motsoaledi	18 255	17%	2 786	3%	2 547	2%	80 845	77%	104 433
Ephraim Mogale	8 529	7%	2 697	2%	2 542	2%	116 881	89%	130 650
Tubatse Fetakgomo	13 423	3%	10 730	2%	9 149	2%	467 216	93%	500 517
Makhuduthamaga	6 785	2%	13 101	3%	(102)	0%	415 850	95%	435 634
Sekhukhune District	18 636	8%	6 489	3%	6 585	3%	191 669	86%	223 378
<b>Total</b>	<b>65 628</b>	<b>5%</b>	<b>35 802</b>	<b>3%</b>	<b>20 721</b>	<b>1%</b>	<b>1 272 461</b>	<b>91%</b>	<b>1 394 612</b>
Makhado		0%		0%		0%		0%	-
Musina		0%		0%		0%		0%	-
Collins Chabane	5 506	6%	2 573	3%	2 555	3%	83 849	89%	94 483
T humamela	-	0%	-	0%	-	0%	-	0%	-
Vhembe District		0%		0%		0%		0%	-
<b>Total</b>	<b>5 506</b>	<b>6%</b>	<b>2 573</b>	<b>3%</b>	<b>2 555</b>	<b>3%</b>	<b>83 849</b>	<b>89%</b>	<b>94 483</b>
Beia-bela		0%		0%		0%		0%	-
Lephalale	31 175	10%	14 722	5%	10 865	3%	264 609	82%	321 371
Modimolle-Mookgopong		0%		0%		0%		0%	-
Mogalakwena	75 964	8%	23 288	3%	20 425	2%	788 843	87%	908 520
T habazimbi		0%		0%		0%		0%	-
Waterberg district	5	9%	46	91%	-	0%	-	0%	50
<b>Total</b>	<b>107 144</b>	<b>9%</b>	<b>38 056</b>	<b>3%</b>	<b>31 290</b>	<b>3%</b>	<b>1 053 451</b>	<b>86%</b>	<b>1 229 941</b>

Source: NT Local Government Database

## Appendix – 7: Debtors by Customer Group

**Appendix 7: Debtors by Customer Group - M09 March 2020**

R '000	Government		Business		Households		Other		Total
	Total	%	Total	%	Total	%	Total	%	
Blouberg	-	0%	-	0%	148 109	100%	-	0%	148 109
Capricorn		0%		0%		0%		0%	-
Lepelle-Nkumpi		0%		0%		0%		0%	-
Molemole	108 699	100%	0	0%	-	0%	-	0%	108 699
Polokwane	108 072	7%	357 349	24%	1 002 886.41	68%	-	0%	1 468 308
<b>Total</b>	<b>216 771</b>	<b>13%</b>	<b>357 349</b>	<b>21%</b>	<b>1 150 996</b>	<b>67%</b>	<b>0</b>	<b>0%</b>	<b>1 725 115</b>
Ba-phalaborwa	216 097	13%	72 203	4%	886 570.30	54%	456 767.25	28%	1 631 638
Giyani	73 173	20%	38 217	10%	257 459.37	69%	2 888.06	1%	371 737
Letaba		0%		0%		0%		0%	0
Tzaneen	681 784	100%	0	0%	-	0%	-	0%	681 784.43
Maruleng		0%		0%		0%		0%	0
Mopani		0%		0%		0%		0%	-
<b>Total</b>	<b>971 054</b>	<b>36%</b>	<b>110 420</b>	<b>4%</b>	<b>1 144 030</b>	<b>43%</b>	<b>459 655</b>	<b>17%</b>	<b>2 685 159</b>
Elias Motsoaledi	19 522	19%	44 603	43%	40 307.64	39%	-	0%	104 433
Ephraim Mogale	12 786	10%	82 934	63%	34 929.16	27%	-	0%	130 650
Tubalse Fetakgomo	0	0%	0	0%	500 517.35	100%	-	0%	500 517.35
Makhuduthamaga	409 277	94%	45 435	10%	242.02	0%	-19 319.21	-4%	435 634
Sekhukhune District	11 027	5%	23 343	10%	189 007.53	85%	-	0%	223 378
<b>Total</b>	<b>452 612</b>	<b>32%</b>	<b>196 315</b>	<b>14%</b>	<b>765 004</b>	<b>55%</b>	<b>-19 319</b>	<b>-1%</b>	<b>1 394 612</b>
Makhado		0%		0%		0%		0%	0
Musina		0%		0%		0%		0%	0
Collins Chabane	36 045	38%	8 857	9%	49 581.00	52%	-	0%	94 482.82
Thulamela		0%		0%		0%		0%	0
Vhembe District		0%		0%		0%		0%	-
<b>Total</b>	<b>36 045</b>	<b>38%</b>	<b>8 857</b>	<b>9%</b>	<b>49 581</b>	<b>52%</b>	<b>0</b>	<b>0%</b>	<b>94 483</b>
Bela-bela		0%		0%		0%		0%	0
Lephalale	321 371	100%	0	0%	-	0%	-	0%	321 371
Modimolle-Mookgopong		0%		0%		0%		0%	-
Mogalakwena	908 520	100%	0	0%	-	0%	-	0%	908 520
Thabazimbi		0%		0%		0%		0%	0
Waterberg district	0	0%	50	100%	-	0%	-	0%	50
<b>Total</b>	<b>1 229 891</b>	<b>100%</b>	<b>50</b>	<b>0%</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>	<b>1 229 941</b>

Source: NT Local Government Database

**Appendix – 8: Creditors Age Analysis**

 State of municipal finances including S71 reports for the period ending  
 31 March 2020

**Appendix 8: Creditors Age Analysis - M09 March 2020**

R '000	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total
	Total	%	Total	%	Total	%	Total	%	
Blouberg		0%		0%		0%		0%	-
Capricorn		0%		0%		0%		0%	-
Lepelle-Nkumpi		0%		0%		0%		0%	-
Molemole	21	17%	23	18%	0	0%	82	65%	126
Polokwane	112 568	78%	5 937	4%	0	0%	26 408	18%	144 914
<b>Total</b>	<b>112 589</b>	<b>78%</b>	<b>5 960</b>	<b>4%</b>	<b>-</b>	<b>0%</b>	<b>26 490</b>	<b>18%</b>	<b>145 040</b>
Ba-Phalaborwa	469	2%	1 760	6%	2 844	10%	24 831	83%	29 904
Greater Giyani	516	-5164400%	-516	5164300%	0	0%	-0	200%	-0
Greater Letaba		0%		0%		0%		0%	-
Greater Tzaneen	1 072	100%	3	0%	0	0%	-	0%	1 075
Maruleng	68	100%	0	0%	0	0%	-	0%	68
Mopani		0%		0%		0%		0%	-
<b>Total</b>	<b>2 126</b>	<b>7%</b>	<b>1 247</b>	<b>4%</b>	<b>2 844</b>	<b>9%</b>	<b>24 831</b>	<b>80%</b>	<b>31 047</b>
Elias Motsoaledi	80	100%	0	0%	0	0%	-	0%	80
Ephraim Mogale		0%		0%		0%		0%	-
Tubatse Fetakgomo	2 100	45%	876	19%	1 298	28%	408	9%	4 681
Makhuduthamaga		0%		0%		0%		0%	-
Sekhukhune District	123 351	47%	735	0%	139 531	53%	-	0%	263 618
<b>Total</b>	<b>125 530</b>	<b>47%</b>	<b>1 611</b>	<b>1%</b>	<b>140 829</b>	<b>52%</b>	<b>408</b>	<b>0%</b>	<b>268 379</b>
Makhado		0%		0%		0%		0%	-
Musina		0%		0%		0%		0%	-
Collins Chabane	2 959	46%	181	3%	18	0%	3 245	51%	6 403
T hulamela		0%		0%		0%		0%	-
Vhembe District		0%		0%		0%		0%	-
<b>Total</b>	<b>2 959</b>	<b>46%</b>	<b>181</b>	<b>3%</b>	<b>18</b>	<b>0%</b>	<b>3 245</b>	<b>51%</b>	<b>6 403</b>
Bela-bela		0%		0%		0%		0%	-
Lephalale	15 172	65%	88	0%	89	0%	7 862	34%	23 212
Modimolle-Mookgopong	201 619	29%	46	0%	0	0%	484 063	71%	685 728
Mogalakwena	19 483	100%	0	0%	0	0%	-	0%	19 483
T habazimbi		0%		0%		0%		0%	-
Waterberg district	6	100%	0	0%	0	0%	-	0%	6
<b>Total</b>	<b>236 280</b>	<b>32%</b>	<b>135</b>	<b>0%</b>	<b>89</b>	<b>0%</b>	<b>491 925</b>	<b>68%</b>	<b>728 430</b>

Source: NT Local Government Database

## Appendix – 9: Creditors by Customer Group

Appendix 9: Creditors by Customer Group - M09 March 2020

R '000	Bulk Electricity		Bulk Water		PAYE deductions		VAT		Pensions/Retirement		Loan Repayments		Trade Creditors		Auditor General		Other		Total
	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	
Blouberg		0%		0%		0%		0%		0%		0%		0%		0%		0%	-
Capricorn		0%		0%		0%		0%		0%		0%		0%		0%		0%	-
Lepelle-Nkumpi		0%		0%		0%		0%		0%		0%		0%		0%		0%	-
Molemole		0%		0%		0%		0%		0%		0%		0%		0%		0%	126
Polokwane	1 534	1%		0%		0%		0%		0%		0%	142 373	98%	1 007	1%			144 814
<b>DC 16 Total</b>	<b>1 534</b>	<b>1%</b>		<b>0%</b>		<b>0%</b>		<b>0%</b>		<b>0%</b>		<b>0%</b>	<b>142 373</b>	<b>98%</b>	<b>1 007</b>	<b>1%</b>	<b>126</b>		<b>145 040</b>
Be-phalaborwa		0%		0%		0%		0%		0%		0%	29 504	99%	318	1%			29 821
Giyani		0%		0%		0%		0%		0%		0%		0%		0%		0%	-
Letaba		0%		0%		0%		0%		0%		0%		0%		0%		0%	-
Tzaneen		0%		0%		0%		0%		0%		0%	1 075	100%		0%			1 075
Maruleng		0%		0%		0%		0%		0%		0%	68	100%		0%			68
Mopani		0%		0%		0%		0%		0%		0%		0%		0%		0%	-
<b>Total</b>		<b>0%</b>		<b>0%</b>		<b>0%</b>		<b>0%</b>		<b>0%</b>		<b>0%</b>	<b>30 647</b>	<b>99%</b>	<b>318</b>	<b>1%</b>			<b>30 964</b>
Elias Mootseledi		0%		0%		0%		0%		0%		0%	80	100%		0%			80
Ephraim Mogale		0%		0%		0%		0%		0%		0%		0%		0%		0%	-
Tubatse Fatagomo		0%		0%		0%		0%		0%		0%	4 681	100%		0%			4 681
Makuduthanaga		0%		0%		0%		0%		0%		0%		0%		0%		0%	-
Sekukhune District		0%	211 187	80%		0%		0%		0%		0%	52 430	20%		0%			263 618
<b>Total</b>		<b>0%</b>	<b>211 187</b>	<b>79%</b>		<b>0%</b>		<b>0%</b>		<b>0%</b>		<b>0%</b>	<b>57 191</b>	<b>21%</b>		<b>0%</b>			<b>268 379</b>
Makhado		0%		0%		0%		0%		0%		0%		0%		0%		0%	-
Musina		0%		0%		0%		0%		0%		0%		0%		0%		0%	-
Collins Chabane		0%		0%		0%		0%		0%		0%	6 091	95%	313	5%			6 403
Thulamela		0%		0%		0%		0%		0%		0%		0%		0%		0%	-
Vhembe		0%		0%		0%		0%		0%		0%		0%		0%		0%	-
<b>Total</b>		<b>0%</b>		<b>0%</b>		<b>0%</b>		<b>0%</b>		<b>0%</b>		<b>0%</b>	<b>6 091</b>	<b>95%</b>	<b>313</b>	<b>5%</b>			<b>6 403</b>
Bele-bela		0%		0%		0%		0%		0%		0%		0%		0%		0%	-
Lephalale		0%		0%		0%		0%		0%	371	2%	13 699	59%		0%	9 142	39%	23 212
Mogalakwena	13 808	71%		0%	4 207	22%	1 469	8%		0%		0%		0%		0%			19 483
Modimolle-Mookgopong	250 066	36%	6 857	1%		0%		0%		0%		0%	428 788	63%		0%			685 732
Thabazimbi		0%		0%		0%		0%		0%		0%		0%		0%		0%	-
Waterberg district		0%		0%		0%		0%		0%		0%	6	100%		0%			6
<b>Total</b>	<b>263 895</b>	<b>36%</b>	<b>6 857</b>	<b>1%</b>	<b>4 207</b>	<b>1%</b>	<b>1 469</b>	<b>0%</b>		<b>0%</b>	<b>371</b>	<b>0%</b>	<b>442 494</b>	<b>61%</b>		<b>0%</b>	<b>9 142</b>	<b>1%</b>	<b>728 434</b>
<b>Total</b>	<b>527 789</b>	<b>36%</b>	<b>13 714</b>	<b>1%</b>	<b>8 414</b>	<b>1%</b>	<b>2 937</b>	<b>0%</b>		<b>743</b>	<b>0%</b>	<b>864 988</b>	<b>61%</b>			<b>0%</b>	<b>18 283</b>	<b>1%</b>	<b>1 456 867</b>

Source: NT Local Government Database