



# LIMPOPO

PROVINCIAL GOVERNMENT  
REPUBLIC OF SOUTH AFRICA

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## PROVINCIAL TREASURY

**Consolidated 71 report for the month ending  
28 February 2021**

## Table of Contents

1	Introduction .....	6
2	Purpose .....	6
3	Background.....	7
4	Financial Performance Highlights.....	8
5	In-Year Reporting: Compliance Monitoring.....	11
6	Budget Implementation Overview.....	12
6.1	Budgeting for CoVID-19 Projects .....	12
5.2	Reducing unfunded budgets .....	13
5.3	Consolidated Budget Performance.....	13
5.3.1	Operating Revenue .....	15
5.3.2	Operating expenditure.....	16
5.3.3	Cash flow .....	18
5.4	Financial Performance – District Breakdown .....	19
5.4.1	Operating Revenue per district.....	19
5.4.2	Operating Expenditure per District .....	21
5.4.3	Capital spending and sources of finance.....	23
5.4.4	Cash Flow.....	26
5.4.5	Debt Management .....	27
5.4.6	Spending on Conditional Grant .....	32
7	mSCOA - Summary - Upload and Segment Validation.....	34
8	Assistance Provided.....	35
9	Other general matters .....	35
10	Summary and Conclusion .....	36

## List of Tables

Table 1: MSCOA - Summary - Upload and Segment Validation .....	11
Table 2: Consolidated Budget Performance Summary .....	14
Table 3: Operating Revenue per district .....	19
Table 4: Operating Expenditure per district .....	21
Table 5: Capital Expenditure per district .....	23
Table 6: Source of Finance for Capital Expenditure .....	25
Table 7: Cash Flow .....	26
Table 8: Debtors Age Analysis .....	27
Table 9: Debtors by Customer per district .....	28
Table 10: Creditors Age Analysis per District .....	29
Table 11: Creditors by Customer Group per District .....	30
Table 12: Conditional Grants.....	32
Table 14: mSCOA uploads.....	34

## List of Figures

Figure 1: Revenue per Income Group .....	20
Figure 2: Expenditure per Item .....	22
Figure 3: Expenditure per Item .....	24
Figure 3.1 Capital Expenditure per Funding Source .....	25
Figure 4: Debtors Age Analysis - Provincial Overview .....	27
Figure 5: Debtors by Customer Group.....	29
Figure 6: Creditors Age Analysis - Provincial Overview .....	30
Figure 7: Creditors by Customer Group.....	31

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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.*

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## 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
FMCM	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 program 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.

This report provides a high-level review of the budget implementation for the Limpopo municipalities for the month ending 28 February 2020.

#### **4 Financial Performance Highlights**

- **Billed Revenue**

Municipalities in the Province were unable to meet their year-to-date budget for the billing of revenue, furthermore the Billed Revenue did not translate into cash in the bank due to poor credit control and debt collection as well as households' inability to afford to pay due to the weakened economic conditions. Only 7 Municipalities managed to meet/exceed their year-to-date budget. Furthermore, it can be stated that only Sekhukhune District Municipalities were able to meet /exceed their year-to-date budget and that the Overall Provincial performance is 89 percent of the year-to-date Budget.

- **Grants Spending**

Grant spending to date exceeded 50 percent and stood at 58 percent. This is a minor improvement from the 2<sup>nd</sup> Quarter which closed at 56 percent however a higher improvement compared to the 1<sup>st</sup> Quarter spending. The improvement indicates that the municipalities have taken into account the recommendations made and are steadily spending against the grants. The results will be further validated at the end of the 3<sup>rd</sup> quarter so as to attest as to whether the municipalities are spending as expected. Municipalities are still being advised to ensure that there is proper planning around the Implementation of Procurement plans and Project Plans.

- **Capital Expenditure**

Overall capital expenditure stands at 69 percent of the aggregate adjusted budget of R6.4 billion. Municipalities are struggling to spend especially on projects which are funded from own revenues. It should be noted that only 2 municipalities (Capricorn & Makhuduthamaga) reported expenditure that is within a 5 percent variance of its year-to-date targets.



- Debtors/Accounts Receivables

The debtors' book for municipalities in the province is in excess of R8 billion with 91 percent of the amount over 90 days thus unlikely to be collectable. Furthermore, 51 percent of the debt is attributable to household which indicates either weak credit controls or that municipalities' indigent register are not being adequately updated to include the growing number of poor households.

- Creditors /Accounts Payables

Municipalities continue to not pay their suppliers within the legislated 30-day period with Waterberg district municipalities being the highest by owing R1 billion of the R1.6 billion creditors' book being 66 percent of all the districts creditor's balance. The non-payment of creditors destroys the SMMEs in the region, stifles economic growth and results in job losses. There is about a R2 billion increase in creditors in just about a period of 2 months which is worrying considering the movement in the age analysis indicating the inability to settle the debt on time and thereby incurring unnecessary interest expenses that is already accumulated in just the 2 months' period.

- The funding mix of capital budgets is limited to only own revenue and grants. Most municipalities cannot afford to take up loans to fund their capital expenditures due to the inability to afford the repayments as well as declining cash flows. The municipalities that can afford to take up borrowing show no appetite due to the volatile economy where the risk of reduction in the equitable share is an ever-present danger.

- Repairs and Maintenance

The budgeting for repairs and maintenance remains significantly inadequate when compared to the municipalities' asset base. This has resulted in ailing infrastructure, such as unrepaired roads, no street lighting, water losses due to

pipe bursts, etc. Furthermore, the spending on the repairs and maintenance budgets remains poor.

- Budgeting within the Financial Systems

Poor reporting is observed with most municipalities in the province as they continue to budget outside their respective financial systems contrary to the mSCOA regulations. This results in the in-year reporting being distorted from the initial budget targets and could result in municipalities incurring high UIFW at the end of the year.

The poor reporting also results from an over-reliance on the system vendors in populating municipal performance information. The mSCOA regulations are clear in that municipalities should be the custodians of their own information and should be able to budget, transact and report from their financial systems without assistance. The system vendors should only assist in cases where accounts were mapped incorrectly.

## 5 In-Year Reporting: Compliance Monitoring

**Table 1: MSCOA - Summary - Upload and Segment Validation**

	Submitted/Successful	Submitted/with Errors	Outstanding	Total
Creditors Monthly-M04	27	0	0	<u>27</u>
Debtors Monthly-M04	24	0	3	<u>27</u>
In-Year Monthly 04	27	0	0	<u>27</u>

Source: National Treasury Local Government Database

A high level summary indicates that of the three required monthly data strings, the 27 municipalities in the Province were able to correctly submit creditors return and In Year Monthly reports successfully. The debtors' string had three outstanding submissions. Municipalities were reminded and non-compliance letters written to Accounting Officers in this regard.

## **6 Budget Implementation Overview**

This consolidated State of Municipal Finances report covers the financial performance of the municipalities for the February month of the 2020/21 financial year. The consolidated report assesses the in-year financial performance of the municipalities 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, cash flow and grants that were submitted by municipalities. The focus of this assessment is on the credible implementation of municipal budgets in relation to the IDP and SDBIP objectives.

### **6.1 Budgeting for CoVID-19 Projects**

Since the declaration of the National State of Disaster Regulations under the Disaster Management Act, 2002 regarding steps to prevent an escalation of the disaster or to alleviate, contain and minimize the effects of the Disaster have been updated from time to time.

In June 2020, the Minister of Finance announced additional equitable allocations to local government in order to boost the response towards the pandemic. Furthermore, municipalities were guided through mSCoA Circular 9 on the need to create CoVID-19 specific projects within their respective financial systems. This would ensure transparency as to how grant allocations related to the pandemic are budgeted and expensed.

Municipalities that had not created CoVID-19 projects nor recognized the additional equitable share allocation in their original budgets were advised to pass Special Adjustments Budgets by no later than 30 September 2020. Only one municipality in the province did not need to pass a special adjustment budget as it had met all the

## **5.2 Reducing unfunded budgets**

Further to municipalities being required to pass Special Adjustment Budgets to recognise the additional equitable share and the creation of Covid-19 projects on the systems, municipalities were also advised to ensure that any unfunded original budgets be corrected during this process. Municipalities with deep underlying financial problems which could not be funded in the short term were advised to adopt Budget Funding Plans together with the unfunded Special Adjustment Budgets in order to outline the key measures to be taken to move towards funded positions in the future. Municipalities with unfunded budgets were therefore encouraged to develop Realistic and Practical Funding plans.

## **5.3 Consolidated Budget Performance**

This section of the report focuses on the financial health of the municipality as reflected in Table 2 Consolidated Budget Performance Summary shown below.

**Table 2: Consolidated Budget Performance Summary**

Description	Ref	Budget year 2020/21														
		2019/20	Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	M04 Oct Actual	M05 Nov Actual	M06 Dec Actual	Q2 Dec Actual	M07 Jan Actual	M08 Feb Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %
<b>Revenue By Source</b>																
Property rates		1 760 120	2 031 999	2 087 415	520 714	164 765	126 195	185 736	476 697	130 338	131 079	1 258 827	1 508 405	(249 577)	(16.55)	2 087 415
Service charges - electricity revenue		3 180 505	3 694 186	3 692 341	655 742	199 133	270 913	219 296	689 342	177 822	177 678	1 700 585	2 702 107	(1 001 522)	(37.06)	3 692 341
Service charges - water revenue		1 154 019	1 139 435	1 218 805	260 794	106 127	85 030	61 356	252 513	60 863	102 595	676 765	894 528	(217 763)	(24.34)	1 218 805
Service charges - sanitation revenue		274 197	303 119	298 637	61 307	19 159	18 724	19 016	56 900	21 779	27 656	167 642	223 915	(56 274)	(25.13)	298 637
Service charges - refuse revenue		340 740	390 743	382 419	95 899	30 965	28 610	33 671	93 246	27 023	27 209	243 377	283 593	(40 216)	(14.18)	382 419
Rental of facilities and equipment		22 902	42 999	30 029	5 245	871	1 638	1 646	4 154	1 430	1 462	12 292	26 287	(13 994)	(53.24)	30 029
Interest earned - external investments		220 970	240 555	191 352	36 858	36 997	(20 791)	11 977	28 183	13 333	21 733	100 107	158 413	(58 306)	(36.81)	191 352
Interest earned - outstanding debtors		559 045	624 881	605 839	171 553	65 572	54 986	73 665	194 222	74 751	37 507	478 033	454 255	23 779	5.23	605 839
Dividends received		935			23	13	0	4	16	10	104	154		154		
Fines, penalties and forfeits		117 229	213 280	137 437	3 894	3 415	3 390	2 567	9 372	4 095	2 484	19 845	122 411	(102 566)	(83.79)	137 437
Licences and permits		81 987	162 719	143 751	32 295	10 255	7 641	6 059	23 954	8 380	6 214	70 842	113 047	(42 205)	(37.33)	143 751
Agency services		48 808	151 033	103 406	50 741	8 332	11 985	13 835	34 152	12 673	16 980	114 527	87 290	27 236	31.20	103 406
Transfers and subsidies		10 148 157	10 876 758	12 508 223	4 123 402	635 087	188 843	4 054 505	4 878 435	294 577	157 783	9 454 197	9 385 161	69 036	0.74	12 508 223
Other revenue		155 358	416 064	579 036	60 764	33 763	86 897	23 873	144 532	12 075	12 192	229 564	389 695	(160 132)	(41.09)	579 036
Gains		414 121	20 734	11 734	326	184	1 667	132	1 983	71	1 340	3 720	11 950	(8 230)	(68.87)	11 734
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>18 479 093</b>	<b>20 308 506</b>	<b>21 990 425</b>	<b>6 079 558</b>	<b>1 314 637</b>	<b>865 728</b>	<b>4 707 337</b>	<b>6 887 702</b>	<b>839 220</b>	<b>723 998</b>	<b>14 530 477</b>	<b>16 361 058</b>	<b>(1 830 581)</b>	<b>(11.19)</b>	<b>21 990 425</b>
<b>Expenditure By Type</b>																
Employee related costs		5 888 364	6 643 664	6 638 782	1 502 473	498 915	602 381	522 707	1 624 003	583 939	438 024	4 148 439	4 979 576	(831 137)	(16.69)	6 638 782
Remuneration of councillors		490 444	563 771	560 742	125 055	48 579	56 325	50 060	154 965	59 839	38 983	378 841	418 373	(39 532)	(9.45)	560 742
Debt impairment		1 029 805	944 743	1 135 191	520	3 977	199 710	14 389	218 075	2 706	23 296	244 597	811 928	(667 331)	(69.87)	1 135 191
Depreciation and asset impairment		2 591 934	1 945 800	2 014 647	80 719	42 992	134 686	86 796	264 474	117 186	31 501	493 881	1 465 633	(971 752)	(66.30)	2 014 647
Finance charges		287 758	244 411	220 839	33 062	(15 745)	267	7 525	(7 953)	25 166	7 187	57 462	175 649	(118 187)	(67.29)	220 839
Bulk purchases - electricity		2 420 554	2 658 328	2 663 769	596 109	191 509	164 307	294 293	650 109	134 666	171 166	1 552 049	1 994 357	(442 308)	(22.18)	2 663 769
Inventory consumed		1 064 075	1 385 492	1 522 164	257 900	147 642	61 438	282 330	491 409	(4 759)	63 326	807 877	1 158 875	(350 999)	(30.29)	1 522 164
Contracted services		2 911 686	2 690 809	3 489 192	533 659	281 898	274 579	416 750	973 227	220 172	181 869	1 908 927	2 504 506	(595 579)	(23.78)	3 489 192
Transfers and subsidies		251 089	97 126	133 049	16 471	7 976	5 834	6 971	20 781	5 707	2 685	45 644	80 069	(34 425)	(42.99)	133 049
Other expenditure		1 849 848	2 099 056	2 102 383	396 203	144 158	165 835	149 632	459 624	127 492	106 892	1 090 210	1 562 083	(471 873)	(30.21)	2 102 383
Losses		102 587	18 891	14 191		1 957	849		2 805	895		3 701	14 270	(10 569)	(74.07)	14 191
<b>Total Expenditure</b>		<b>18 888 143</b>	<b>19 292 091</b>	<b>20 494 950</b>	<b>3 542 171</b>	<b>1 353 857</b>	<b>1 666 212</b>	<b>1 831 453</b>	<b>4 851 522</b>	<b>1 273 009</b>	<b>1 064 927</b>	<b>10 731 628</b>	<b>15 165 319</b>	<b>(4 433 691)</b>	<b>(29.24)</b>	<b>20 494 950</b>
<b>Surplus/(Deficit)</b>																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		(409 050)	1 016 415	1 495 475	2 537 387	(39 220)	(800 483)	2 875 883	2 036 180	(433 789)	(340 929)	3 798 849	1 195 739	2 603 110	217.70	1 495 475
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		3 535 515	4 446 092	4 792 575	591 636	199 112	162 481	307 470	669 063	137 121	773 545	2 171 364	3 404 112	(1 232 748)	(36.21)	4 792 575
Transfers and subsidies - capital (in-kind - all)		85 719	2 041	1 602	384	56	33		89	79	1	553	1 372	(819)	(59.70)	1 602
Surplus/(Deficit) after capital transfers and contributions		3 246 792	5 465 468	6 317 909	3 129 407	160 738	(633 020)	3 185 938	2 713 656	(296 589)	434 314	5 980 788	4 622 738	1 358 049	29.38	6 317 909
Taxation																
Surplus/(Deficit) after taxation		3 246 792	5 465 468	6 317 909	3 129 407	160 738	(633 020)	3 185 938	2 713 656	(296 589)	434 314	5 980 788	4 622 738	1 358 049	29.38	6 317 909
Attributable to minorities																
Surplus/(Deficit) attributable to municipality		3 246 792	5 465 468	6 317 909	3 129 407	160 738	(633 020)	3 185 938	2 713 656	(296 589)	434 314	5 980 788	4 622 738	1 358 049	29.38	6 317 909
Share of surplus/ (deficit) of associate																
<b>Surplus/(Deficit) for the year</b>		<b>3 246 792</b>	<b>5 465 468</b>	<b>6 317 909</b>	<b>3 129 407</b>	<b>160 738</b>	<b>(633 020)</b>	<b>3 185 938</b>	<b>2 713 656</b>	<b>(296 589)</b>	<b>434 314</b>	<b>5 980 788</b>	<b>4 622 738</b>	<b>1 358 049</b>	<b>29.38</b>	<b>6 317 909</b>

Source: LG Database

As at 28 February 2021 R14.53 billion was recognised against YTD budget of R16.36 billion leading to a variance in under billing of 11.9 percent. The expenditure in average was R10.7 billion against the YTD linear budget of R15.2 billion.

### **5.3.1 Operating Revenue**

Municipalities have on average raised R14.39 billion or 89 percent against the a year to date budget of R16.36 billion. Grants remain the main source of revenue for municipalities. The YTD actual for revenue sources is as follows:

- Transfers Recognised – YTD actual is R9.45 billion (65 percent) out of R14.53 billion total YTD actual for all revenue items.
- Other Revenue– YTD actual is R229 million (2 percent) out of R14.53 billion total YTD actual for all revenue items.
- Other Service Charges Billed– YTD actual is R799 million (6 percent) out of R14.53 billion total YTD actual for all revenue items.
- Refuse Removal Billed– YTD actual is R243 million (2 percent) out of R14.53 billion total YTD actual for all revenue items
- Sanitation Billed– YTD actual is R167 million (1 percent) out R14.53 billion total YTD actual for all revenue items.
- Water Billed– YTD actual is R676 million (5 percent) out of R14.53 billion total YTD actual for all revenue items.
- Electricity Billed– YTD actual is R1.7 billion (12 percent) out of R14.53 billion total YTD actual for all revenue items. As much as municipalities have challenges collecting from the electricity item, this is the second highest after grant revenue, however, it must be noted that the collection at 12 percent is still considered to be very low and does not contribute positively to municipal viability.
- Property Rates– YTD actual is R1.2 billion (9 percent) out of R14.53 billion total YTD actual for all revenue items. The billing in this item is a reflection of the challenge’s municipalities experience with majority of municipalities failing to collect revenue in this item which will be very evident in the cash flow statement.

- The Following Extract presents the sequential Performance and Stats of the

**Table 3: Revenue Sources**

Rating	Revenue Source	Value	%	Status
1	Transfers Recognised	9 454 197 062,00	65%	Highest
2	Electricity Billed	1 700 584 652,00	12%	2nd Highest
3	Property Rates Billed	1 258 827 255,00	9%	3rd highest
4	Other Service Charges Billed	799 520 730,00	6%	
5	Water Billed	676 765 109,00	5%	
6	Refuse Removal Billed	243 376 915,00	2%	3rd Lowest
7	Other Revenue	229 563 815,00	2%	2nd Lowest
8	Sanitation Billed	167 641 652,00	1%	Lowest
<b>Totals</b>		<b>14 530 477 190,00</b>	<b>100%</b>	

Source: NT LG Database

Municipalities are advised to maximise current revenue streams, to investigate other revenue streams in order to augment the current streams thereby reducing heavy reliance on grants. Municipalities are required to verify figures reported to ensure that there is alignment between figures presented in Municipal Council and figures reported to National Treasury LG database.

Furthermore, Municipalities are advised to review the reported figures for accuracy and completeness as uninformed financial decisions may be made due to incomplete and inaccurate information.

### 5.3.2 Operating expenditure

In February 2020, total operating expenditure amounted to R15.15 billion or 71 percent against the year-to-date budget or R10.73 billion. The lower than forecast spending is not necessarily cost savings that municipalities have realised for the period. The low expenditure is mainly attributable to municipalities not factoring depreciation during the financial year until the end of the financial year.



The following actuals were achieved for the period under review out of the YTD Actual of R10.73 billion Total Expenditure:

- Employee related costs (R4.15 billion or 38 percent out of R10.73 billion total YTD actual for all expenditure items )
- Bulk purchases (R1.55 billion or 14 percent out of R10.73 billion total YTD actual for all expenditure items)
- Contracted services (R1.91 billion or 18 percent out of R10.73 billion total YTD actual for all expenditure items)
- Transfers and subsidies (R45.6 million or 0.46 percent out of R10.73 billion total YTD actual for all expenditure items)
- Other expenditure (R1.95 billion or 18 percent out of R10.73 billion total YTD actual for all expenditure items)
- The following extract presents the sequential performance and for expenditure:

**Table 4: Expenditure Performance per Item**

Rating	Expenditure Item	Value	%
1	Employee Related Cost	4,148,439	39%
2	Other Expenditure	1,959,250	18%
3	Contracted Services	1,908,927	18%
4	Bulk Purchases	1,552,049	14%
5	Depreciation and asset impairment	493,881	5%
6	Councillor Remuneration	378,841	4%
7	Debt Impairment	244,597	2%
8	Transfers and Subsidies	45,644	0.43%
9	Other Materials	-	0%
Total		10,731,628	100%

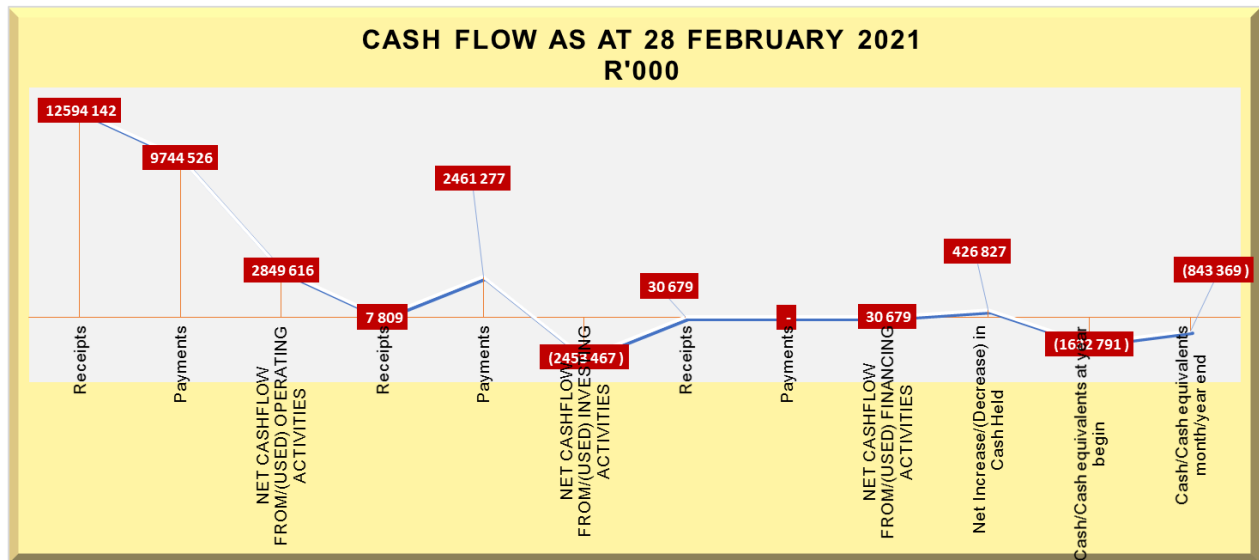
Source: NT LG Database

In cases where municipalities have realised cost savings due to streamlining its processes, this is encouraged. However, municipalities are always advised to guard against cutting costs on expenditure items where the level of service provided to communities might deteriorate.

### 5.3.3 Cash flow

The summary table C1 above shows that municipalities in the Province closed the month of February 2021 with a deficit cash and cash equivalent of R843 million. This may be as a result of incorrect data strings uploaded to the portal which create non-alignment of data strings and schedule C. The Following provides a Snap Shot of the Cash flow as at 28 February 2021.

**Figure 1: Cash flow as at 28 February 2021**



## 5.4 Financial Performance – District Breakdown

### 5.4.1 Operating Revenue per district

Table 5 below shows the operating revenue performance broken down per district and the main revenue items for the month ending 28 February 2021.

**Table 5: Operating Revenue per district**

Operating Revenue Per District -M08 February 2021													
R'000	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		
Capricorn	5,472,344	5,874,062	4,426,074	3,693,526	83%	390,368	686,762	235,782	87,702	90,825	222,381	22,154	1,957,552
Mopani	4,529,344	4,802,949	3,541,114	2,718,007	77%	175,101	249,670	2,588	939	37,475	148,671	77,220	2,026,343
Sekhukhune	2,922,659	3,235,449	2,525,760	3,060,998	121%	224,067	106,517	49,260	8,223	24,934	149,565	97,173	2,401,259
Vhembe	3,968,002	4,506,893	3,314,446	3,119,184	94%	160,136	297,827	16,1578	755	36,920	102,131	25,061	2,334,776
Waterberg	3,416,157	3,571,072	2,553,664	1,938,763	76%	309,155	359,809	227,557	70,023	53,223	176,773	7,956	734,267
Revenue	20,308,506	21,990,425	16,361,058	14,530,477	89%	1,258,827	1,700,585	676,765	167,642	243,377	799,521	229,564	9,454,197

Source: LG Database

The original total operating revenue budget for the province stood at R20.3 billion, this was subsequently adjusted upward to R21.9 billion as municipalities recognised the additional equitable share allocation from National Treasury. The aggregate year-to-date revenue budget stood at R16.36 billion as at 28 February 2021 of which R14.53 billion was realised during the period, marking an under-performance of 11 percent. All districts with the exception of Sekhukhune billed under their respective year-to-date budgets.

Capricorn District realised the highest revenue at R3.7 billion of the R14.53 billion total revenue, followed by Vhembe District at R3.2 billion. The third highest revenue raised was by Sekhukhune District at R3.1 billion with Mopani and Waterberg raising the lowest at R2.7 billion and R1.9 billion respectively.

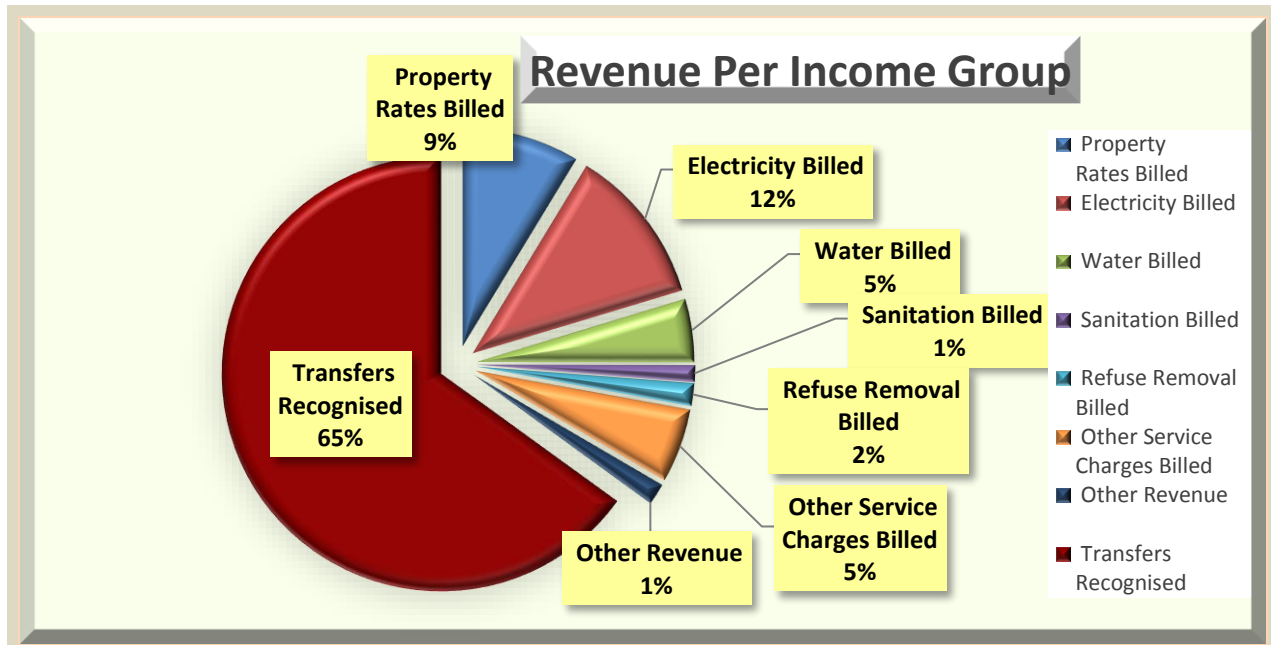
**Table 6: Operating Revenue**

Rating	R'000	Original Budget	Adjusted Budget	YTD Budget	YTD Actual
1	Capricorn	5,472,344	5,874,062	4,426,074	3,693,526
2	Vhembe	3,968,002	4,506,893	3,314,446	3,119,184
3	Sekhukhune	2,922,659	3,235,449	2,525,760	3,060,998
4	Mopani	4,529,344	4,802,949	3,541,114	2,718,007
5	Waterberg	3,416,157	3,571,072	2,553,664	1,938,763
<b>Total Operating Revenue</b>		<b>20,308,506</b>	<b>21,990,425</b>	<b>16,361,058</b>	<b>14,530,477</b>

Source: NT LG Database

Figure 2 below provides a breakdown of the percentage contribution of each revenue source for Limpopo municipalities.

**Figure 2: Revenue per Income Group**



Source: NT Local Government Database

The following observations can be made with regard to the year-to-date actual revenue figures:

- Transfers and subsidies contribute the largest portion of municipal revenues at 65 percent (or R9.45 billion) of the actual R8.2 billion actual revenue raised.
- Electricity revenue is the second highest at 12 percent (or R1.7 billion).

- Other Service Charges make up to 5 percent (or R779 million) of actual revenue raised
- Water billings make up about 5 percent (or R676 million) of year-to-date revenue raised.
- Other revenues make up 1 percent (or R229 million) of actual revenue raised.

#### 5.4.2 Operating Expenditure per District

Table 7 below shows the operating expenditure performance broken down per district and the main expenditure items for the month ending 28 February 2021.

**Table 7: Operating Expenditure per district**

Operating Expenditure Per District - M08 February 2021

R'000	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 Subsidies
Capricorn	5,359,757	5,617,344	4,132,004	2,916,081	71%	1,045,420	70,648	16,859	84,464	555,679	672,695	-	3,246
Mopani	4,196,762	4,377,202	3,258,343	2,065,832	63%	761,999	87,501	45	5,299	283,641	246,089	-	12,680
Sekhukhune	2,684,672	2,946,812	2,229,974	2,046,161	92%	724,054	104,096	149,077	65,538	80,225	538,935	-	16,078
Vhembe	3,680,936	4,097,165	2,977,810	2,031,422	68%	916,695	71,404	59,959	246,571	199,407	272,745	-	13,353
Waterberg	3,369,965	3,456,428	2,567,189	1,672,133	65%	700,272	45,192	18,657	92,009	433,097	178,464	-	288
<b>Total</b>	<b>19,292,091</b>	<b>20,494,950</b>	<b>15,165,319</b>	<b>10,731,628</b>	<b>71%</b>	<b>4,148,439</b>	<b>378,841</b>	<b>244,597</b>	<b>493,881</b>	<b>1,552,049</b>	<b>1,908,927</b>	<b>-</b>	<b>45,644</b>

Source: NT Local Government Database

The original total operating expenditure budget for the province stood at R19.3 billion, this was subsequently adjusted upward to R20.4 billion as municipalities added CoVID-19 projects linked to the increased equitable share allocation. The aggregate year-to-date expenditure budget stood at R15.17 billion as at 28 February 2021 of which R10.73 billion was spent during the period, marking an under-performance of 29 percent. This is mainly due to municipalities not depreciating their assets on a monthly basis.

**Table 8: Sequential Presentation of the YTD Actual for February 2021**

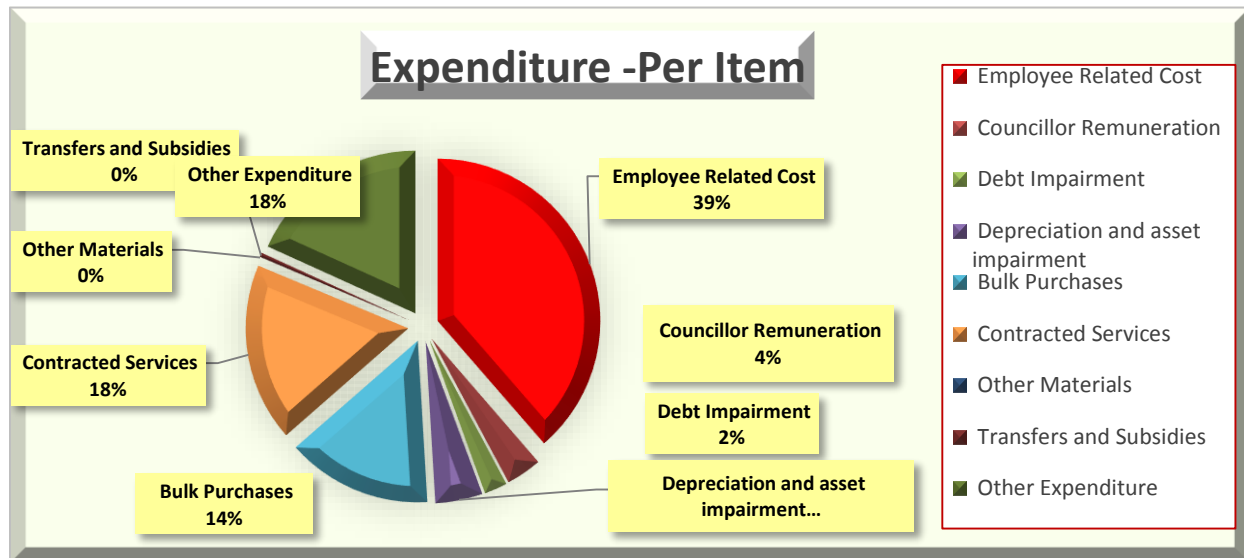
Rating	R'000	Original Budget	Adjusted Budget	YTD Budget	YTD Actual	Performance against
1	Sekhukhune	2,684,672	2,946,812	2,229,974	2,046,161	92%
2	Capricorn	5,359,757	5,617,344	4,132,004	2,916,081	71%
3	Vhembe	3,680,936	4,097,165	2,977,810	2,031,422	68%
4	Waterberg	3,369,965	3,456,428	2,567,189	1,672,133	65%
5	Mopani	4,196,762	4,377,202	3,258,343	2,065,832	63%

Source: NT LG Database

Sekhukhune District realised the highest expenditure in relation to its year-to-date budget at 92 percent. Capricorn District has the second highest expenditure versus year-to-date budget at 71 percent. The lowest performance against the year-to-date budget is recorded by Mopani District with 63 percent. None of the Districts exceeded the Year-to-date Budget.

Figure 3 below provides a breakdown of the percentage expenditure per item for municipalities in the Province.

**Figure 3: Expenditure per Item**



Source: NT Local Government Database

The following observations can be made with regard to the year-to-date actual expenditure figures per item to total Operational Expenditure to Date:

- Employee costs make up the largest portion of the aggregate operating expenditure in the Province at 39 percent (or R4.15 billion)
- Other Expenditure is the second highest at 18 percent (or R1.96 billion).
- Contracted services make up 17.8 percent (or R1.91 billion)
- Bulk Purchases make up 14 percent (or 1.55 billion) of total year to date expenditure

### 5.4.3 Capital spending and sources of finance

**Table 9: Capital Expenditure per district**

Capital Expenditure Per District -M08 February 2021

R'000	Original Budget	Adjusted Budget	Year To Date Budget	YTD Actual	% of Budget	Energy Sources	Water Management	Waste Water Management	Waste Management (Refuse)
Capricorn	1,780,017	1,761,541	1,251,352	735,295	59%	31,860	374,056	141,135	1,989
Mopani	1,173,878	1,493,591	1,019,227	623,016	61%	15,559	324,872	1,009	16,264
Sekhukhune	890,702	1,092,706	785,186	2,571,156	327%	25,409	257,656	-	56,060
Vhembe	1,605,534	1,775,437	1,319,136	611,908	46%	70,227	311,080	-	7,820
Waterberg	704,591	791,706	574,585	255,305	44%	36,792	117,094	14,550	11,790
Total	6,154,722	6,914,980	4,949,486	4,796,681	97%	179,847	1,384,758	156,694	93,922

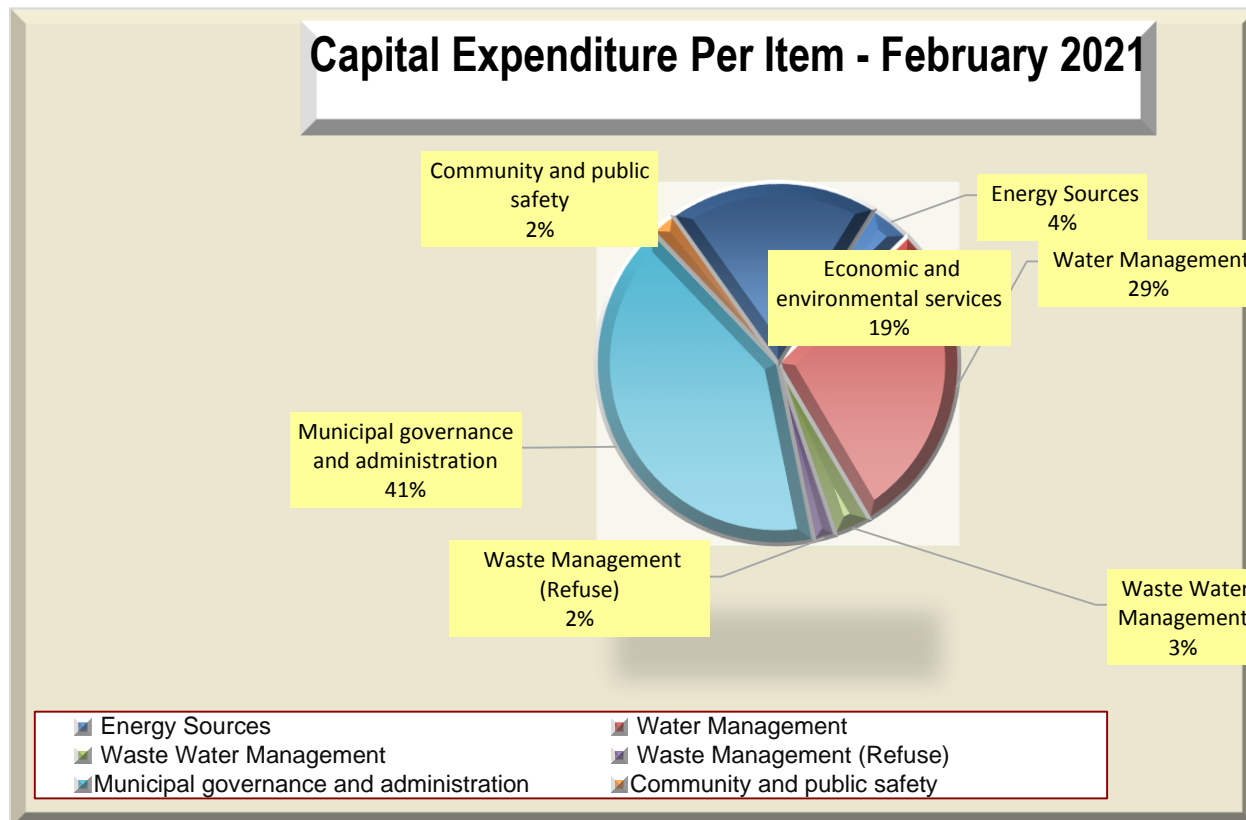
Source: NT Local Government Database

The aggregate capital budget for municipalities in the province stood at R6.2 billion which was revised upwards during the special adjustment budget process to R6.9 billion. The reported year-to-date capital expenditure stood at R4.7 billion or 97 percent against the year-to-date budget of R4.8 billion as at the end of February 2021.

Sekhukhune District reflected the highest capital expenditure against the budget at 327 percent for the period with, Mopani, Capricorn and Vhembe Districts reporting 61 percent 59 percent and 46 percent, respectively. The lowest expenditure against the budget was recorded by Waterberg with R255 million spent against a year-to-date budget of R574 million.

Figure 4 below provides a breakdown of the percentage capital expenditure per vote for municipalities in the Province.

**Figure 4: Expenditure per Item**



Source: NT Local Government Database

It can be observed that Municipal Governance & Administration makes up the largest portion of the year-to-date municipal capital spending in the province at 41 percent, with Water Management second at 29 percent. Economic and environmental services following at 19 percent, Electricity and sanitation both under 5 percent and Waste management and Community & public safety being the lowest at 2 percent.



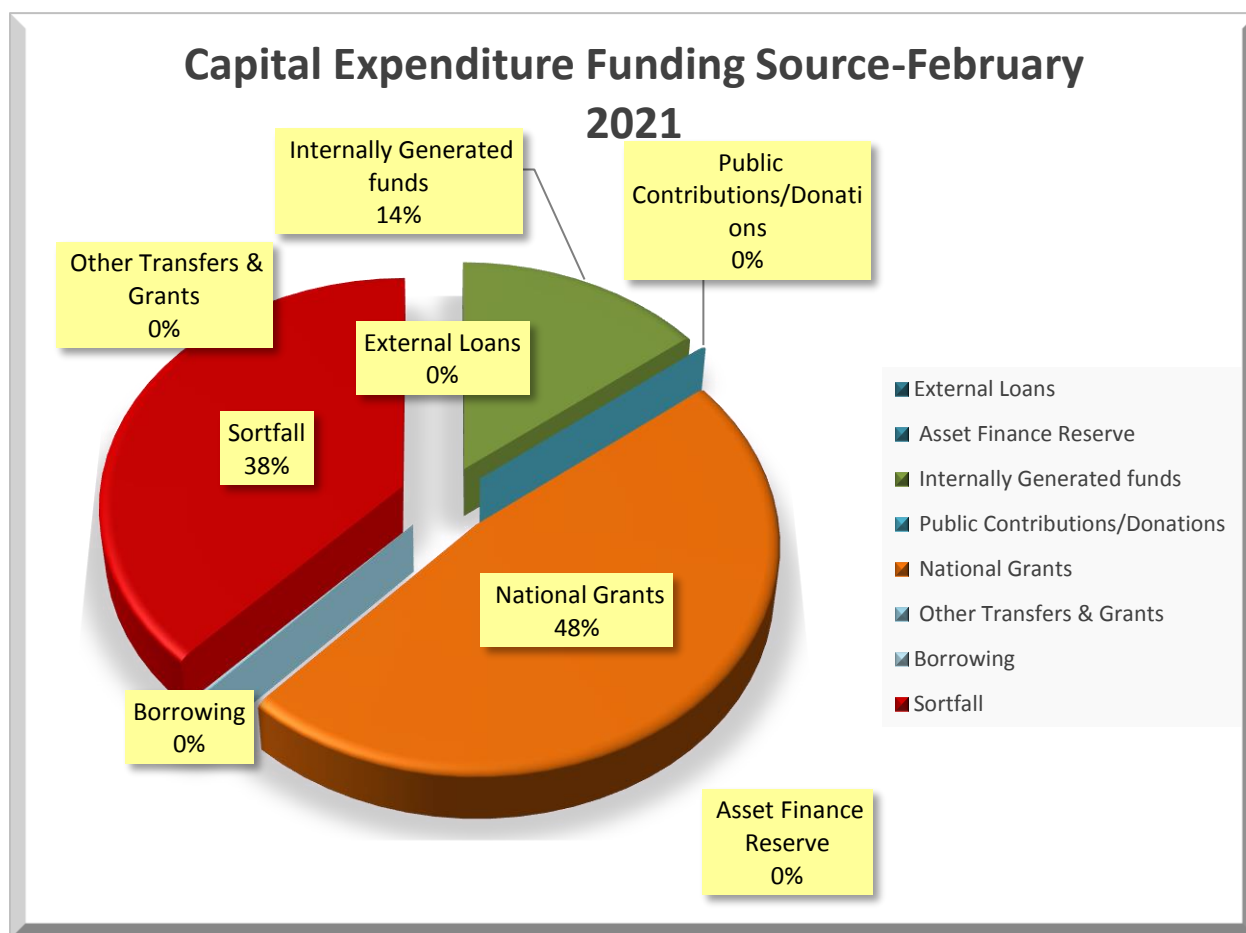
**Table 10: Source of Finance for Capital Expenditure**

Capital Sources of Finance per District - M08 February 2021

R'000	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				Borrowing	Other
										National Grants	Provincial Grants	District Municipality Grants	Other Transfers & Grants		
Capricorn	1,780,017	1,761,541	1,251,352	735,295	59%	-	-	121,260	-	599,092	-	-	-	0	-
Mopani	1,173,878	1,493,591	1,019,227	623,016	6%	-	-	107,483	-	501,859	-	-	-	6,615	-
Sekhukhune	890,702	1,092,706	785,186	2,571,156	327%	-	-	273,430	-	507,380	-	-	-	-	-
Vhembe	1,605,534	1,775,437	1,319,136	611,908	46%	-	-	169,802	-	434,289	-	-	2,325	-	-
Waterberg	704,591	791,706	574,585	255,305	44%	-	-	18,433	-	236,491	-	-	-	-	-
<b>Total</b>	<b>6,154,722</b>	<b>6,914,980</b>	<b>4,949,486</b>	<b>4,796,681</b>	<b>97%</b>	<b>-</b>	<b>-</b>	<b>690,407</b>	<b>-</b>	<b>2,279,111</b>	<b>-</b>	<b>-</b>	<b>2,325</b>	<b>6,615</b>	<b>-</b>

Source: NT Local Government Database

**Figure 5: Capital Expenditure per Funding Source**



Source: NT Local Government Database

Table 10 and Figure 5 above indicate that municipalities' capital budgets are funded from mainly two sources namely, national grants and own revenue. National grants make up 48 percent (or R2.3 billion) percent of the year-to-date capital funding of R4.8 billion while own revenue makes up 14 percent (R690 million).

It should be noted that the capital funding total of R1.7 billion being National Grants, Own Revenue and borrowings do not cover the reported Actuals to date. The Funding only covers 62 percent of the Reported Expenditure to date and Indicates as shortfall of 38 percent. This is a result of some municipalities not correctly configuring their financial system to report accurately, furthermore some municipalities are signing off on information that is not credible.

#### 5.4.4 Cash Flow

**Table 11: Cash Flow**

Cashflow M08 February 2021												
R '000	Cashflow from Operating Activities			Cashflow from Investing Activities			Cashflow from Financing			Net Increase/ (Decrease) in Cash Held	Cash/Cash equivalents at year begin	Cash/Cash equivalents month/year end
	Receipts	Payments	NET CASHFLOW FROM/(USED) OPERATING ACTIVITIES	Receipts	Payments	NET CASHFLOW FROM/(USED) INVESTING ACTIVITIES	Receipts	Payments	NET CASHFLOW FROM/(USED) FINANCING ACTIVITIES			
Capricorn	3 673 406	(2 807 184)	866 222	538	(518 048)	(517 510)	(209)	-	(209)	348 504	474 366	903 754
Mopani	3 313 696	(1900 651)	1413 045	1833	(598 912)	(597 079)	34 103	-	34 103	850 068	70 348	962 360
Sekhukhune	1025 674	(1821967)	(796 293)	-	(365 445)	(365 445)	(366)	-	(366)	(1 162 104)	376 770	(581671)
Vhembe	2 942 011	(1709 826)	1232 185	1646	(719 014)	(717 368)	-	-	-	514 817	(2 538 910)	(2 023 921)
Waterberg	1639 355	(1504 898)	134 457	3 792	(259 858)	(256 066)	(2 849)	-	(2 849)	(124 458)	(15 364)	(103 891)
<b>Total</b>	<b>12 594 142</b>	<b>(9 744 526)</b>	<b>2 849 616</b>	<b>7 809</b>	<b>(2 461 277)</b>	<b>(2 453 467)</b>	<b>30 679</b>	<b>-</b>	<b>30 679</b>	<b>426 827</b>	<b>(1632 791)</b>	<b>(843 369)</b>

Source: NT Local Government Database

As per the data strings drawn from LG database, cash and cash equivalents at the period beginning reflected a negative balance of R1.6 billion and also a negative closing balance of R843 million in February 2021.

Negative opening and closing balances were noted from Vhembe and Waterberg Districts with Sekhukhune only having a negative closing balance. Mopani has the highest cash and cash at the end of February 2021. The reported information is inaccurate as a result

of non-alignment of schedule C and data strings. LPT will continue to work with municipalities to ensure a full alignment between council approved documents and what is contained in the financial systems of municipalities.

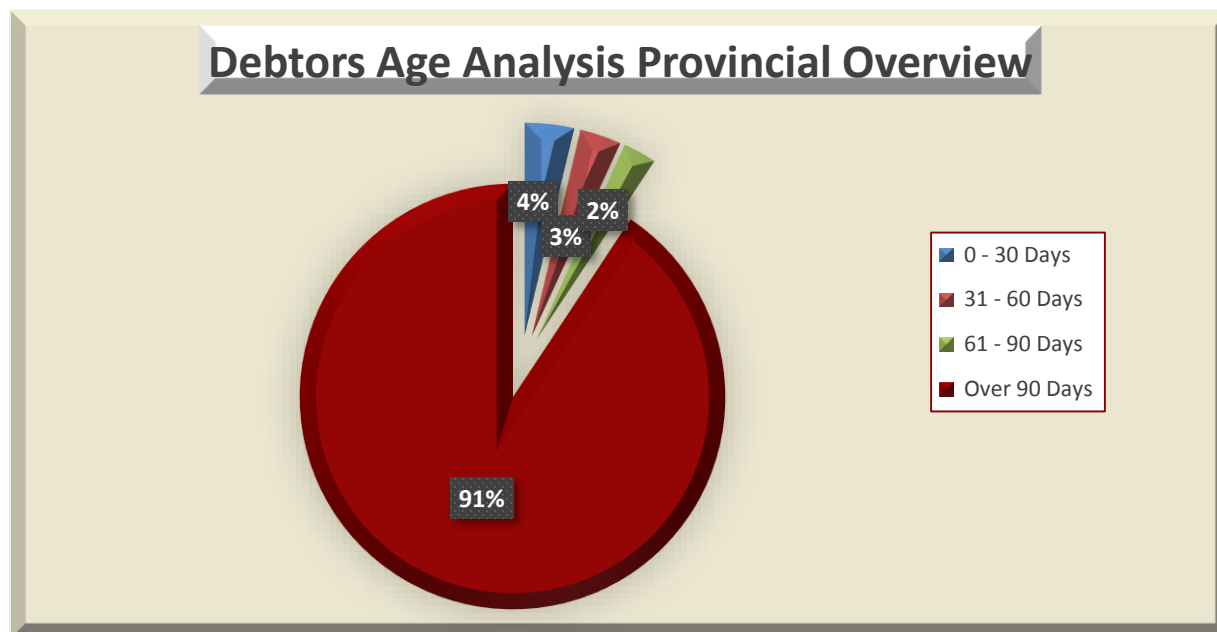
### 5.4.5 Debt Management

**Table 12: Debtors Age Analysis**

Debtors Detail - M08 February 2021									
R '000	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total
	Total	%	Total	%	Total	%	Total	%	Total
Capricorn	38 982	4%	19 257	2%	26 337	3%	938 851	92%	1 023 428
Mopani	47 585	2%	82 308	4%	57 591	3%	1 940 635	91%	2 128 120
Sekhukhune	52 744	4%	26 022	2%	22 979	2%	1 254 453	92%	1 356 199
Vhembe	66 340	5%	32 890	2%	30 946	2%	1 196 349	90%	1 326 526
Waterberg	91 296	4%	92 952	4%	66 818	3%	2 018 233	89%	2 269 298
<b>Total</b>	<b>296 949</b>	<b>4%</b>	<b>253 429</b>	<b>3%</b>	<b>204 672</b>	<b>3%</b>	<b>7 348 521</b>	<b>91%</b>	<b>8 103 570</b>

Source: NT Local Government Database

**Figure 6: Debtors Age Analysis - Provincial Overview**



Source: NT Local Government Database

Over 91 percent of the customers have been outstanding for a period of over 90 days. This is the indication that municipalities do not implement Debt and Credit control policy to collect outstanding revenue. The district with most debts over 90 days is Capricorn and Sekhukhune both stand at 92 percent followed by Mopani and Vhembe at 91 percent and 90 percent respectively. Waterberg reports over 90 days at 89 percent, although this is the lowest rate it is however the highest debt reported and stands at R2.2 billion being the highest debt of all the districts.

Non - collection of revenue may negatively impact financial sustainability of the municipality. Furthermore, non – payment of services rendered may lead to delays in the implementation of the budget.

**Table 13: Debtors by Customer per district**

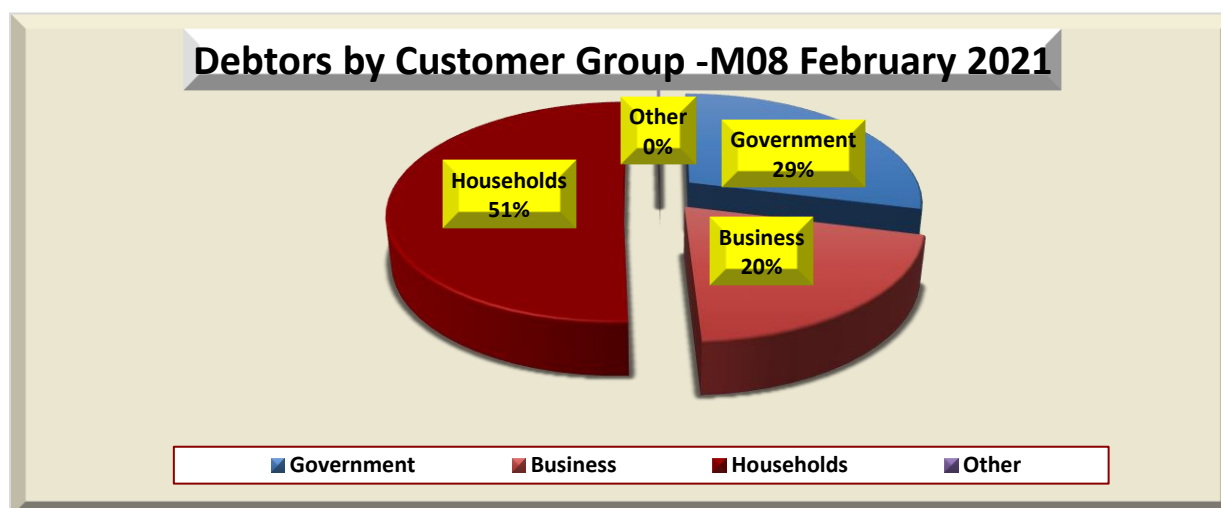
Debtors by Customer Group - M08 February 2021									
R '000	Government		Business		Households		Other		Total
	Total	%	Total	%	Total	%	Total	%	
Capricorn	195,283	19%	617,424	60%	210,721	21%	0	0	1,023,428
Mopani	274,405	13%	371,942	17%	1,481,762	70%	11	0%	2,128,120
Sekhukhune	499,234	37%	173,855	13%	702,007	52%	-18,898	-1%	1,356,199
Vhembe	191,886	14%	289,420	22%	845,220	64%	0	0%	1,326,526
Waterberg	1,195,795	53%	203,707	9%	869,797	38%	0	0%	2,269,298
<b>Total</b>	<b>2,356,603</b>	<b>29%</b>	<b>1,656,348</b>	<b>20%</b>	<b>4,109,506.40</b>	<b>51%</b>	<b>-18,887</b>	<b>0%</b>	<b>8,103,570</b>

Source NT Local Government Database

Source: NT Local Government Database

Table 13 above indicates that the total debtors up to the end of February 2021 categorized by customer group amounted to R8.1 billion. Outstanding debtors in respect of Households are the highest at R4.1 billion or 51 percent of the total debtors.

**Figure 7: Debtors by Customer Group**



Source: NT LG database

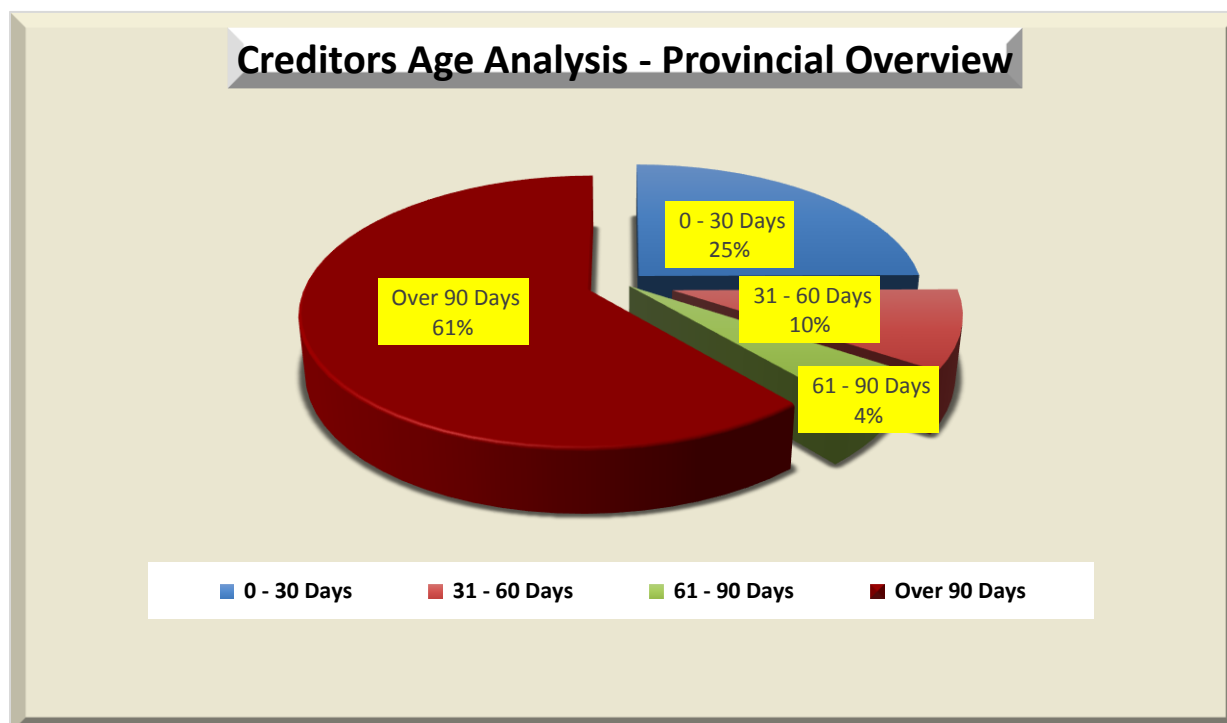
Figure 5 indicates that government entities contribute the second largest share at 29 per cent or R2.3 billion. In this regard, a forum was established to facilitate the payment of outstanding government debt owed by the government entities which is facilitated CoGHSTA.

**Table 14: Creditors Age Analysis per District**

Creditor Age Analysis - M08 February 2021									
R '000	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total
	Total	%	Total	%	Total	%	Total	%	Total
Capricorn	130,262	99%	290	0%	368	0%	358	0%	131,279
Mopani	107,420	37%	113,221	39%	2,092	1%	68,245	23%	290,977
Sekhukhune	37,360	42%	10,542	12%	36,600	41%	5,283	6%	89,784
Vhembe	39,006	71%	152	0%	2,116	4%	13,932	25%	55,206
Waterberg	98,107	9%	32,086	3%	31,368	3%	927,288	85%	1,088,848
<b>Total</b>	<b>412,154</b>	<b>25%</b>	<b>156,292</b>	<b>10%</b>	<b>72,544</b>	<b>4%</b>	<b>1,015,104</b>	<b>61%</b>	<b>1,656,094</b>

Source: NT Local Government Database

**Figure 8: Creditors Age Analysis - Provincial Overview**



Source: NT Local Government Database

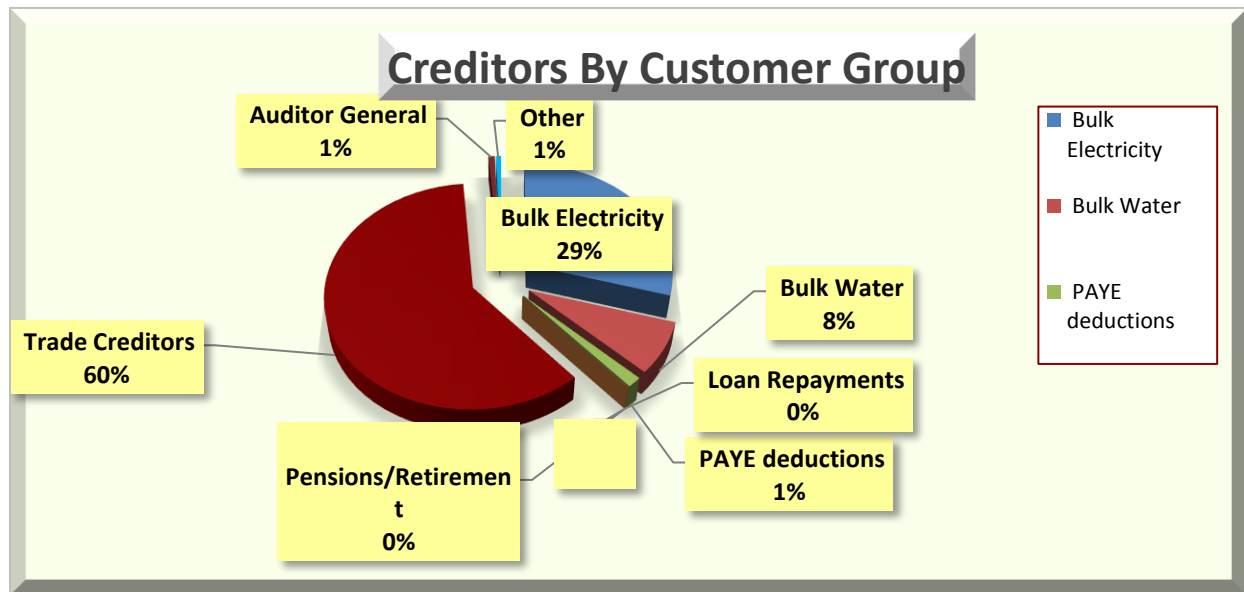
Table 14 and Figure 8 above indicate that the total creditors for the period ending February categorized by district amounted to R1.66 billion. Outstanding creditors over 90 days are the highest at R1.05 billion or 61 per cent of the total creditors. Waterberg district contributes the highest share to the amount, with a total liability at R1.089 billion.

**Table 15: Creditors by Customer Group per District**

R '000	Bulk Electricity		Bulk Water		PAYE		VAT				Loan		Trade Creditors		Auditor		Other		Total
	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	
Capricorn	1376	1%	-	0%	-	0%	-	0%	-	0%	-	0%	127 506	97%	-	0,00%	2 397	2%	131279
Mopani	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	289 212	99%	1147	0,39%	618	0%	290 977
Sekhukhune	-	0%	79 631	89%	-	0%	-	0%	-	0%	-	0%	9 675	11%	-	0,00%	478	1%	89 785
Vhembe	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	55 338	100%	-	0,00%	-132	0%	55 206
Waterberg	486 990	45%	46 024	4%	24 459	2%	582	0%	-	0%	-	0%	512 537	47%	11510	1,06%	6 747	1%	1088 848
<b>Total</b>	<b>488 366</b>	<b>45%</b>	<b>125 655</b>	<b>8%</b>	<b>24 459</b>	<b>1%</b>	<b>582</b>	<b>0%</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>0%</b>	<b>994 268</b>	<b>60%</b>	<b>12 657</b>	<b>0,76%</b>	<b>10 108</b>	<b>1%</b>	<b>1656 094</b>

Source: NT Local Government Database

**Figure 9: Creditors by Customer Group**



Source: NT Local Government 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. In certain instances there is no information completed at all while it is clear that municipalities are owing creditors. However, the report shows that the trade creditors category is the highest contributing 60 percent to the total amount

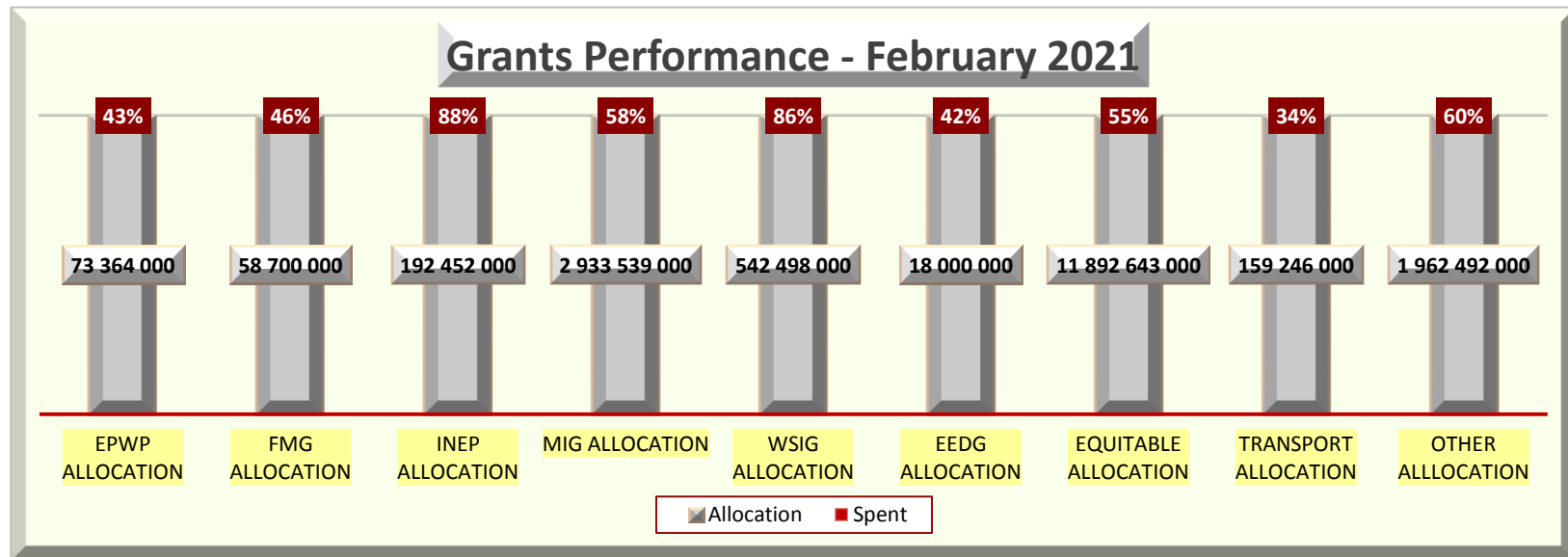
### 5.4.6 Spending on Conditional Grant

Table 16: Conditional Grants

R '000	Expanded Public Works 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		Total	% spend
	Spend Municipality	Spend Municipality	Spend Municipality	Spend Municipality	Spend Municipality	Spend Municipality	Spend Municipality	Spend Municipality	Spend Municipality	Spend Municipality	
Capricorn	15,686,557	6,242,128	15,901,814	199,103,881	66,328,896	793,495	1,550,226,924	54,351,108	575,528,008	2,484,162,811	61%
Mopani	4,219,548	5,368,898	20,585,640	399,302,831	308,554,132	1,046,872	1,573,456,028	-	17,233,037	2,329,766,986	55%
Sekhukhune	7,272,060	9,282,375	84,034,267	457,441,048	16,876,675	2,976,814	1,686,726,161	-	238,622,727	2,503,232,127	72%
Vhembe	3,662,210	3,585,970	14,771,107	491,973,908	15,956,150	-	1,171,904,267	-	262,134,103	1,963,987,715	48%
Waterberg	624,055	2,700,318	33,864,101	14,105,016	56,925,738	2,764,670	607,627,521	-	80,049,640	925,606,159	46%
Total	31,464,430	27,179,689	169,156,929	1,688,871,784	464,641,591	7,581,851	6,589,940,901	54,351,108	1,173,567,515	10,206,755,798	57%

Source: NT Local Government Database

Figure 10: Grants Performance



Source: NT Local Government Database



At the end of February 2021, the aggregate grant spending stood at 57 percent across all the operational and capital grants. This equates to R10.2 billion of the total grant's allocation of R17.83 billion for the year.

Spending per conditional grant for the period was as follows:

- **Expanded Public Works Program Integrated Grant** (R31.46 million or 43 percent against the allocation of R73.4 million);
- **Finance Management Grant** (R27.18 million or 46 percent against the allocation of R58.7 million);
- **Integrated National Electrification Program Grant** (R169.16 million or 88 percent against the allocation of R192.5 million);
- **Municipal Infrastructure Grant** (R1.69 billion or 58 percent against the allocation of R2.9 billion);
- **Water Services Infrastructure Grant** (R465 million or 86 percent against the allocation of R542 million);
- **Energy Efficiency and Demand Management Grant** (R7.58 million or 42 percent against the allocation of R18 million);
- **Public Transport Network Grant** (R54.35 million or 34 percent against the allocation of R159.2 million)

Municipalities are required to improve on spending in all conditional grants to avoid surrendering of unspent portion to National Revenue Fund (NRF) at the end of financial year.

## 7 mSCOA - Summary - Upload and Segment Validation

The color-coded table below shows the status of Limpopo municipalities' financial submissions and validations with regards to ORGB, PROR, ADJB, PRAD, M01 to M08 as at 28 February 2021 which is at 100 percent.

**Table 17: mSCOA uploads**

		2021											
		ORGB	PROR	ADJB	PRAD	M01	M02	M03	M04	M05	M06	M07	M08
Ba-Phalaborwa	LIM334												
Bela Bela	LIM366												
Blouberg	LIM351												
Capricorn	DC35												
Collins Chabane	LIM345												
Elias Motsoaledi	LIM472												
Ephraim Mogale	LIM471												
Greater Giyani	LIM331												
Greater Letaba	LIM332												
Greater Tzaneen	LIM333												
Lepelle-Nkumpi	LIM355												
Lephalale	LIM362												
Makhado	LIM344												
Makhuduthamaga	LIM473												
Maruleng	LIM335												
Modimolle-Mookgopong	LIM368												
Mogalakwena	LIM367												
Molemole	LIM353												
Mopani	DC33												
Musina	LIM341												
Polokwane	LIM354												
Sekhukhune	DC47												
Thabazimbi	LIM361												
Thulamela	LIM343												
Tubatse Fetakgomo	LIM476												
Vhembe	DC34												
Waterberg	DC36												

### Legend Explanations

	- correct (Phase 2),
	- Segment errors (Phase 2),
	- Submitted with Error (Phase 1)
	- Outstanding,
	- N/A

## **8 Assistance Provided**

LPT conducts monthly analysis of the municipal performance and provides feedback to municipalities on revenue, grant management, creditor and debtor management, asset management, cash flow and mSCOA issues. Municipalities that do not submit timely or submit incomplete information are issued with non-compliance letters. The department also participates in grant management meetings that are hosted by CoGHSTA aimed at assisting municipalities to ascertain challenges linked to slow spending of grants.

LPT monitors the Budget Funding Plans of municipalities to ensure that municipalities adhere to the targets outlined in those respective plans. The aim is to ensure that municipalities gradually put in the required mechanisms to ensure the turn-around of finances and ensure the adoption of funded budgets in future. Progress on Budget funding plans implementation are analysed during after the tabling of municipal budgets for the next municipal financial year.

## **9 Other general matters**

The District Development Model seeks to drive development from the district level in order to solve a lack of cohesion in planning between national departments, provincial planning and local municipalities. The model, if rolled out correctly will also improve challenges linked to access to funding, improve capital spending, prioritize cohesive regional development and eliminate silos. LPT, together with other sector departments assists in the roll-out of the model in addressing the developmental challenges faced by municipalities in the province.

## **10 Summary and Conclusion**

The pandemic continues to affect the municipal budgeting process with municipalities having to adjust their respective budgets to allocate additional revenues and projects related to dealing with CoVID-19. The reporting on mSCOA remains relatively good however the credibility of the reported figures remains a challenge particularly with regard to cash flow and capital expenditure. Grant spending remains significantly lower than projection which is worrying as funds could be reverted back to the National Revenue Fund should they not be fully spend by the end of the financial year.

Also worrying is the low revenue actuals versus the year-to-date projections. This could be indicative of the continued economic pressures on households and businesses as a result of the pandemic. In January/ February 2021 during Midyear Budget assessment sessions, municipalities were encouraged to revise their revenue projections downwards in items where glaring underperformance is prevalent. This however would have to be accompanied with reduction in expenditure items that are not directly linked to core service delivery commitments in order to ensure financial sustainability

## Appendices

### Appendix - 1: Operating Revenue

Appendix 1: Operating Revenue - M08 February 2021													
R'000	Original Budget	Adjusted Budget	YTD Budget	YTD Actual	% of year to date	Property Rates Billed 1	Service Charges					Other Revenue	Transfers Recognised
							Electricity Billed	Water Billed	Sanitation Billed	Refuse Removal Billed	Other Service Charges		
Blouberg	293,567	327,347	244,914	244,884	100%	26,219	18,573	3,388	527	957	5,018	849	189,354
Capricorn	744,334	897,890	698,020	608,417	87%	-	-	48,599	6,662	-	14,091	1,937	537,127
Lepelle-Nkumpi	390,754	440,637	330,477	367,983	111%	20,934	-	41,451	5,734	4,323	39,653	1,663	254,225
Molemole	236,665	262,679	195,502	125,760	64%	37,080	5,389	437	273	1,665	10,269	141	70,506
Polokwane	3,807,023	3,945,509	2,957,162	2,346,481	79%	306,135	662,799	141,908	74,506	83,880	153,351	17,563	906,340
<b>Total</b>	<b>5,472,344</b>	<b>5,874,062</b>	<b>4,426,074</b>	<b>3,693,526</b>	<b>83%</b>	<b>390,368</b>	<b>686,762</b>	<b>235,782</b>	<b>87,702</b>	<b>90,825</b>	<b>222,381</b>	<b>22,154</b>	<b>1,957,552</b>
Ba-phalaborwa	583,963	605,283	445,679	285,955	64%	30,650	31,860	-	-	8,383	50,749	8,719	155,594
Greater Giyani	539,471	532,877	399,658	281,582	70%	46,213	-	8	3	4,892	28,641	33,525	168,301
Greater Letaba	415,796	453,788	347,951	319,436	92%	7,947	9,952	1,917	748	3,101	17,532	4,498	273,741
Greater Tzaneen	1,316,707	1,377,249	1,020,861	1,167,113	114%	49,204	207,857	-	-	19,427	42,334	3,523	844,767
Maruleng	280,558	309,331	229,700	205,467	89%	41,088	-	663	187	1,672	7,690	26,675	127,492
Mopani	1,392,850	1,524,421	1,097,266	458,454	42%	-	-	-	-	-	1,725	280	456,449
<b>Total</b>	<b>4,529,344</b>	<b>4,802,949</b>	<b>3,541,114</b>	<b>2,718,007</b>	<b>77%</b>	<b>175,101</b>	<b>249,670</b>	<b>2,588</b>	<b>939</b>	<b>37,475</b>	<b>148,671</b>	<b>77,220</b>	<b>2,026,343</b>
Elias Motsaedi	531,568	525,270	499,870	380,757	76%	26,216	59,958	-	-	5,914	15,341	868	272,460
Ephraim Mogale	290,442	320,440	238,823	229,598	96%	26,759	46,559	-	-	3,560	5,146	709	146,865
Tubatse Fetakgo	678,206	783,513	582,398	437,068	75%	81,824	-	-	-	15,203	27,990	613	311,437
Makhuduthamag	382,388	435,971	326,978	1,113,164	340%	89,268	-	-	-	257	83,322	13,885	926,432
Sekhukhune	1,040,056	1,170,255	877,691	900,411	103%	-	-	49,260	8,223	-	17,766	81,097	744,065
<b>Total</b>	<b>2,922,659</b>	<b>3,235,449</b>	<b>2,525,760</b>	<b>3,060,998</b>	<b>121%</b>	<b>224,067</b>	<b>106,517</b>	<b>49,260</b>	<b>8,223</b>	<b>24,934</b>	<b>149,565</b>	<b>97,173</b>	<b>2,401,259</b>
Makhado	971,499	1,066,650	791,906	694,313	88%	58,667	217,944	-	39	8,627	27,914	5,901	375,221
Musina	384,580	427,060	310,387	297,557	96%	15,916	79,884	20,380	703	7,961	12,791	3,529	156,393
Collins Chabane	480,148	541,634	412,227	416,792	101%	23,997	-	-	-	2,838	4,442	4,548	380,967
Thulamela	772,856	820,427	614,105	599,148	98%	61,556	-	-	-	17,494	45,488	8,949	465,660
Vhembe	1,358,918	1,651,122	1,185,821	1,111,375	94%	-	-	141,198	13	-	11,495	2,134	956,535
<b>Total</b>	<b>3,968,002</b>	<b>4,506,893</b>	<b>3,314,446</b>	<b>3,119,184</b>	<b>94%</b>	<b>160,136</b>	<b>297,827</b>	<b>161,578</b>	<b>755</b>	<b>36,920</b>	<b>102,131</b>	<b>25,061</b>	<b>2,334,776</b>
Bela bela	446,198	454,250	343,913	278,959	81%	53,313	74,583	24,985	14,010	6,574	18,067	1,385	86,043
Lephalale	593,416	645,748	373,062	318,412	85%	69,070	95,417	23,474	7,993	10,526	34,137	1,812	75,983
Modimolle-Mookg	728,863	748,301	560,072	310,203	55%	78,427	(3,699)	65,146	19,430	13,594	42,783	2,022	92,500
Mogalakwena	1,080,306	1,152,301	847,964	734,060	87%	54,933	165,408	67,603	12,141	11,894	49,984	1,190	370,907
Thabazimbi	417,105	417,100	312,827	174,837	56%	53,412	28,100	46,350	16,449	10,634	19,241	652	-
Waterberg	150,268	153,371	115,826	122,291	106%	-	-	-	-	-	12,562	896	108,834
<b>Total</b>	<b>3,416,157</b>	<b>3,571,072</b>	<b>2,553,664</b>	<b>1,938,763</b>	<b>76%</b>	<b>309,155</b>	<b>359,809</b>	<b>227,557</b>	<b>70,023</b>	<b>53,223</b>	<b>176,773</b>	<b>7,956</b>	<b>734,267</b>

Source: NT Local Government Database

## Appendix - 2: Operating Expenditure

Appendix 2: Operating Expenditure - M08 February 2021														
R'000	Original Budget	Adjusted Budget	YTD Budget	YTD Actual	% of Budget	Employee Related Cost	Councillor Remuneration	Debt Impairment	Depreciation	Bulk Purchases	Contracted Services	Other Materials	Transfers and	Other Expenditure
Blouberg	334,389	357,129	264,663	168,633	64%	75,438	10,995	-	-	24,435	34,139	-	-	23,626
Capricorn	811,842	852,182	608,540	460,812	76%	214,359	9,998	-	54,148	-	72,666	-	-	109,642
Lepelle-Nkump	309,806	344,249	258,185	155,981	60%	64,747	15,142	138	19,578	-	28,544	-	-	27,832
Molemole	224,252	247,051	178,758	125,819	70%	57,804	8,636	-	10,738	9,359	20,546	-	-	18,736
Polokwane	3,679,467	3,816,733	2,821,858	2,004,836	71%	633,072	25,878	16,721	-	521,885	516,800	-	3,246	287,234
<b>Total</b>	<b>5,359,757</b>	<b>5,617,344</b>	<b>4,132,004</b>	<b>2,916,081</b>	<b>71%</b>	<b>1,045,420</b>	<b>70,648</b>	<b>16,859</b>	<b>84,464</b>	<b>555,679</b>	<b>672,695</b>	<b>-</b>	<b>3,246</b>	<b>467,070</b>
Ba-phalaborwa	581,253	589,518	433,897	194,944	45%	58,525	7,707	-	5,290	54,155	26,924	-	-	42,343
Greater Giyani	458,119	465,826	349,370	201,275	58%	96,928	15,683	-	-	-	58,057	-	-	30,609
Greater Letaba	360,353	365,365	282,366	187,255	66%	71,942	17,761	45	9	8,293	27,261	-	-	61,944
Greater Tzaneen	1,287,355	1,278,304	965,192	596,882	62%	213,544	13,253	-	1	220,884	36,190	-	12,680	100,330
Maruleng	228,715	233,338	173,386	62,725	36%	20,586	2,780	-	-	309	14,989	-	-	24,061
Mopani	1,280,968	1,444,850	1,054,131	822,751	78%	300,474	30,317	-	-	-	82,669	-	-	409,291
<b>Total</b>	<b>4,196,762</b>	<b>4,377,202</b>	<b>3,258,343</b>	<b>2,065,832</b>	<b>63%</b>	<b>761,999</b>	<b>87,501</b>	<b>45</b>	<b>5,299</b>	<b>283,641</b>	<b>246,089</b>	<b>-</b>	<b>12,680</b>	<b>668,579</b>
Elias Motsoale	512,449	516,328	413,365	263,886	64%	104,095	16,198	1	-	54,436	50,193	-	1,904	37,059
Ephraim Mogale	308,530	319,574	237,927	120,816	51%	48,189	7,793	-	-	25,790	20,256	-	-	18,789
Tubatse Fetakgomo	607,085	659,941	490,457	415,376	85%	123,399	19,719	149,009	-	-	80,032	-	432	42,784
Makhuduthama	317,980	353,320	264,990	657,604	248%	178,706	50,897	-	65,538	-	263,656	-	12,264	86,544
Sekhukhune	938,629	1,097,649	823,236	588,478	71%	269,664	9,490	67	-	-	124,798	-	1,478	182,981
<b>Total</b>	<b>2,684,672</b>	<b>2,946,812</b>	<b>2,229,974</b>	<b>2,046,161</b>	<b>92%</b>	<b>724,054</b>	<b>104,096</b>	<b>149,077</b>	<b>65,538</b>	<b>80,225</b>	<b>538,935</b>	<b>-</b>	<b>16,078</b>	<b>368,157</b>
Makhado	965,598	1,040,033	763,899	619,210	81%	184,190	17,429	31,890	82,258	167,981	65,966	-	-	69,496
Musina	380,874	416,594	315,583	173,929	55%	97,894	6,986	-	-	31,426	17,274	-	3,519	16,831
Collins Chabane	362,821	400,502	281,402	201,541	72%	76,734	18,783	-	15,358	-	50,936	-	4,024	35,706
Thulamela	700,095	728,578	552,422	355,630	64%	189,394	20,496	28,069	36,109	-	37,506	-	5,811	38,246
Vhembe	1,271,547	1,511,457	1,064,505	681,111	64%	368,482	7,710	-	112,846	-	101,062	-	-	91,011
<b>Total</b>	<b>3,680,936</b>	<b>4,097,165</b>	<b>2,977,810</b>	<b>2,031,422</b>	<b>68%</b>	<b>916,695</b>	<b>71,404</b>	<b>59,959</b>	<b>246,571</b>	<b>199,407</b>	<b>272,745</b>	<b>-</b>	<b>13,353</b>	<b>251,290</b>
Bela-bela	424,227	438,032	332,232	255,871	77%	96,624	4,999	17,464	-	69,865	25,943	-	-	40,976
Lephalale	591,085	625,845	452,509	329,086	73%	135,717	8,892	-	43,415	75,877	23,251	-	279	41,656
Modimolle-Mooi	726,353	735,402	553,079	215,673	30%	56,789	3,663	234	1,598	100,173	30,142	-	-	23,072
Mogalakwena	1,031,344	1,077,357	789,718	577,610	73%	244,849	16,225	(6)	46,996	141,132	75,245	-	9	53,160
Thabazimbi	412,030	396,330	300,942	194,204	65%	91,141	5,721	964	-	46,050	18,841	-	-	31,487
Waterberg	184,926	183,462	138,708	99,689	72%	75,153	5,691	-	-	-	5,041	-	-	13,804
<b>Total</b>	<b>3,369,965</b>	<b>3,456,428</b>	<b>2,567,189</b>	<b>1,672,133</b>	<b>65%</b>	<b>700,272</b>	<b>45,192</b>	<b>18,657</b>	<b>92,009</b>	<b>433,097</b>	<b>178,464</b>	<b>-</b>	<b>288</b>	<b>204,155</b>

Source: NT Local Government Database

## Appendix - 3: Capital Source of Finance

Appendix 3: Capital Source of Finance - M08 February 2021															
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				Borrowing	Other
										National Grants	Provincial Grants	District Municipality Grants	Other Transfers & Grants		
Blouberg	60,874	69,583	52,653	30,246	57%			4,232	-	26,014	-	-	-	-	-
Capricorn	321,377	422,967	178,979	283,585	158%			62,678	-	205,964	-	-	-	-	-
Lepelle-Nkomo	134,668	167,520	125,640	22,436	18%			12,552	-	9,884	-	-	-	-	-
Molemole	61,599	61,590	48,711	25,771	53%			5,012	-	20,759	-	-	-	-	-
Polokwane	1,201,499	1,039,881	845,370	373,257	44%			36,785	-	336,471	-	-	-	0	-
<b>Total</b>	<b>1,780,017</b>	<b>1,761,541</b>	<b>1,251,352</b>	<b>735,295</b>	<b>59%</b>	<b>-</b>	<b>-</b>	<b>121,260</b>	<b>-</b>	<b>599,092</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>-</b>
Ba-phalaborwa	45,963	50,589	31,355	16,443	52%			2,376	-	14,067	-	-	-	-	-
Greater Giyani	138,638	127,337	95,502	51,894	54%			22,494	-	29,401	-	-	-	-	-
Greater Letaba	119,672	149,621	101,765	58,954	58%			33,061	-	25,893	-	-	-	-	-
Greater Tzane	130,973	147,693	112,383	61,227	54%			1,540	-	53,072	-	-	-	6,615	-
Maruleng	171,219	170,758	128,230	61,438	48%			42,625	-	12,511	-	-	-	-	-
Mopani	567,412	847,595	549,992	373,059	68%			5,387	-	366,916	-	-	-	-	-
<b>Total</b>	<b>1,173,878</b>	<b>1,493,591</b>	<b>1,019,227</b>	<b>623,016</b>	<b>61%</b>	<b>-</b>	<b>-</b>	<b>107,483</b>	<b>-</b>	<b>501,859</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,615</b>	<b>-</b>
Elias Motsoale	89,280	88,323	52,042	55,146	106%			9,076	-	46,071	-	-	-	-	-
Ephraim Mogale	57,316	86,714	63,765	34,139	54%			5,830	-	28,309	-	-	-	-	-
Tubatse Fetak	150,893	267,514	181,763	97,429	54%			70,717	-	26,711	-	-	-	-	-
Makhudutham	126,328	144,571	108,428	2,126,786	1961%			184,805	-	151,634	-	-	-	-	-
Sekhukhune	466,886	505,585	379,189	257,656	68%			3,001	-	254,655	-	-	-	-	-
<b>Total</b>	<b>890,702</b>	<b>1,092,706</b>	<b>785,186</b>	<b>2,571,156</b>	<b>327%</b>	<b>-</b>	<b>-</b>	<b>273,430</b>	<b>-</b>	<b>507,380</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Makhado	247,179	293,671	231,209	67,236	29%			30,191	-	35,924	-	-	-	-	-
Musina	39,112	48,684	38,159	19,195	199%			-	-	16,866	-	-	2,325	-	-
Collins Chabane	362,247	348,578	267,153	121,890	46%			72,833	-	46,725	-	-	-	-	-
Thulamela	190,000	189,390	142,256	74,410	52%			37,833	-	36,577	-	-	-	-	-
Vhembe	766,997	895,114	640,358	329,177	51%			28,944	-	298,197	-	-	-	-	-
<b>Total</b>	<b>1,605,534</b>	<b>1,775,437</b>	<b>1,319,136</b>	<b>611,908</b>	<b>46%</b>	<b>-</b>	<b>-</b>	<b>169,802</b>	<b>-</b>	<b>434,289</b>	<b>-</b>	<b>-</b>	<b>2,325</b>	<b>-</b>	<b>-</b>
Bela Bela	85,415	79,613	82,434	38,995	47%			1,290	-	37,705	-	-	-	-	-
Lephalale	110,992	223,737	144,156	61,320	43%			12,453	-	48,867	-	-	-	-	-
Modimolle-Mo	70,398	112,223	67,785	19,258	28%			7	-	18,947	-	-	-	-	-
Mogalakwena	326,344	255,559	192,696	88,080	46%			-	-	88,080	-	-	-	-	-
Thabazimbi	96,503	105,935	76,150	42,894	56%			-	-	42,894	-	-	-	-	-
Waterberg	14,939	14,639	11,364	4,759	42%			4,682	-	-	-	-	-	-	-
<b>Total</b>	<b>704,591</b>	<b>791,706</b>	<b>574,585</b>	<b>255,305</b>	<b>44%</b>	<b>-</b>	<b>-</b>	<b>18,433</b>	<b>-</b>	<b>236,491</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Source: NT Local Government Database

## Appendix – 4: Capital Expenditure

Appendix 4: Capital Expenditure - M08 February 2021													
R thousands	Original Budget	Adjusted Budget	Year To Date Budget	YTD Actual	% of Budget	Energy Sources	Water Management	Waste Water Management	Waste Management	Municipal governance	Community and public	Economic and	Other
Blouberg	60,874	69,583	52,653	30,246	57%	9,998	-	-	115	1,913	-	18,219	-
Capricorn	321,377	422,967	178,979	283,585	158%	-	268,715	-	-	14,160	710	-	-
Lepelle-Nkomo	134,668	167,520	125,640	22,436	18%	2,274	-	-	-	716	3,877	15,569	-
Molemole	61,599	61,590	48,711	25,771	53%	4,188	-	20,820	-	764	-	-	-
Polokwane	1,201,499	1,039,881	845,370	373,257	44%	15,400	105,341	120,315	1,873	4,677	25,947	99,703	-
<b>Total</b>	<b>1,780,017</b>	<b>1,761,541</b>	<b>1,251,352</b>	<b>735,295</b>	<b>59%</b>	<b>31,860</b>	<b>374,056</b>	<b>141,135</b>	<b>1,989</b>	<b>22,231</b>	<b>30,534</b>	<b>133,491</b>	<b>-</b>
Ba-phalaborwa	45,963	50,589	31,355	16,443	52%	1,572	-	-	-	-	-	14,871	-
Greater Giyani	138,638	127,337	95,502	51,894	54%	2,402	-	-	16,119	4,617	215	28,542	-
Greater Letaba	119,672	149,621	101,765	58,954	58%	4,369	-	1,009	145	(26,993)	24,208	56,217	-
Greater Tzane	130,973	147,693	112,383	61,227	54%	7,217	-	-	-	319	619	53,072	-
Manuleng	171,219	170,758	128,230	61,438	48%	-	-	-	-	2,337	378	58,723	-
Mopani	567,412	847,595	549,992	373,059	68%	-	324,872	-	-	5,387	-	42,800	-
<b>Total</b>	<b>1,173,878</b>	<b>1,493,591</b>	<b>1,019,227</b>	<b>623,016</b>	<b>61%</b>	<b>15,559</b>	<b>324,872</b>	<b>1,009</b>	<b>16,264</b>	<b>(14,333)</b>	<b>25,421</b>	<b>254,225</b>	<b>-</b>
Elias Motsoaledi	89,280	88,323	52,042	55,146	106%	9,072	-	-	-	533	29	45,512	-
Ephraim Mogale	57,316	86,714	63,765	34,139	54%	2,076	-	-	-	139	-	31,924	-
Tubatse Fetak	150,893	267,514	181,763	97,429	54%	-	-	-	-	77,045	420	19,963	-
Makhudutham	126,328	144,571	108,428	2,126,786	1961%	14,261	-	-	56,060	1,803,945	17,730	234,790	-
Sekhukhune	466,886	505,585	379,189	257,656	68%	-	257,656	-	-	-	-	-	-
<b>Total</b>	<b>890,702</b>	<b>1,092,706</b>	<b>785,186</b>	<b>2,571,156</b>	<b>327%</b>	<b>25,409</b>	<b>257,656</b>	<b>-</b>	<b>56,060</b>	<b>1,881,662</b>	<b>18,179</b>	<b>332,189</b>	<b>-</b>
Makhado	247,179	293,671	231,209	67,236	29%	18,038	-	-	768	43,467	871	4,092	-
Musina	39,112	48,684	38,159	19,195	50%	2,325	-	-	-	4	-	16,866	-
Collins Chabane	362,247	348,578	267,153	121,890	46%	49,864	-	-	7,036	17,704	13,684	33,602	-
Thulamela	190,000	189,390	142,256	74,410	52%	-	-	-	16	1,121	9,690	63,583	-
Vhembe	766,997	895,114	640,358	329,177	51%	-	311,080	-	-	1,837	3,233	13,028	-
<b>Total</b>	<b>1,605,534</b>	<b>1,775,437</b>	<b>1,319,136</b>	<b>611,908</b>	<b>46%</b>	<b>70,227</b>	<b>311,080</b>	<b>-</b>	<b>7,820</b>	<b>64,132</b>	<b>27,478</b>	<b>131,170</b>	<b>-</b>
Bela-bela	85,415	79,613	82,434	38,995	47%	8,741	15,482	2,417	-	-	4,311	8,043	-
Lephalale	110,992	223,737	144,156	61,320	43%	6,361	18,122	1,785	5,016	8,852	1,878	19,307	-
Modimolle-Mo	70,398	112,223	67,785	19,258	28%	7,424	559	1,254	6,773	-	209	3,039	-
Mogalakwena	326,344	255,559	192,696	88,080	46%	10,015	65,175	1,310	-	-	96	11,484	-
Thabazimbi	96,503	105,935	76,150	42,894	56%	4,252	17,756	7,784	-	-	541	1,618	10,942
Waterberg	14,939	14,639	11,364	4,759	42%	-	-	-	-	4,217	23	519	-
<b>Total</b>	<b>704,591</b>	<b>791,706</b>	<b>574,585</b>	<b>255,305</b>	<b>44%</b>	<b>36,792</b>	<b>117,094</b>	<b>14,550</b>	<b>11,790</b>	<b>13,069</b>	<b>7,059</b>	<b>44,010</b>	<b>10,942</b>

Source: NT Local Government Database



## Appendix – 5: Cash Flow

R '000	NET CASHFLOW FROM/(USED) OPERATING ACTIVITIES	NET CASHFLOW FROM/(USED) INVESTING ACTIVITIES	NET CASHFLOW FROM/(USED) FINANCING ACTIVITIES	Net Increase/(Decrease) in Cash Held	Cash/Cash equivalents at year begin	Cash/Cash equivalents month/year end
Blouberg	(9,990)	(27,672)	-	(37,663)	41,261	3,597
Capricorn	(399,939)	-	-	(399,939)	3	(399,941)
Lepelle-Nkumpi	363,824	(22,436)	(157)	341,231	12	341,236
Molemole	(103,506)	(4,447)	(52)	(108,005)	24,594	(2,513)
Polokwane	1,015,833	(462,954)	-	552,879	408,496	961,375
<b>Total</b>	<b>866,222</b>	<b>(517,510)</b>	<b>(209)</b>	<b>348,504</b>	<b>474,366</b>	<b>903,754</b>
Ba-phalaborwa	4,126	(16,142)	6,431	(5,586)	-	(5,586)
Greater Giyani	(201,275)	-	-	(201,275)	-	(201,275)
Greater Letaba	374	(30,928)	(33)	(30,586)	-	10,048
Greater Tzaneen	848,523	(68,363)	27,709	807,869	-	809,179
Maruleng	150,260	(66,315)	(5)	83,940	146,785	230,725
Mopani	611,037	(415,330)	-	195,706	(76,437)	119,269
<b>Total</b>	<b>1,413,045</b>	<b>(597,079)</b>	<b>34,103</b>	<b>850,068</b>	<b>70,348</b>	<b>962,360</b>
Elias Motsoaledi	(239,739)	(57,893)	-	(297,633)	3,430	(294,203)
Ephraim Mogale	144,025	(38,245)	(6)	105,774	182,964	288,738
Tubatse Fetakgomo	68,511	(85,310)	-	(16,799)	190,376	196,564
Makhuduthamaga	(584,348)	-	-	(584,348)	-	(584,348)
Sekhukhune	(184,743)	(183,996)	(360)	(369,098)	-	(188,423)
<b>Total</b>	<b>(796,293)</b>	<b>(365,445)</b>	<b>(366)</b>	<b>(1,162,104)</b>	<b>376,770</b>	<b>(581,671)</b>
Makhado	497,821	(86,459)	-	411,362	165,556	577,091
Musina	(56,621)	(15,933)	-	(72,554)	26,609	(45,945)
Collins Chabane	240,572	(142,897)	-	97,675	496,423	594,098
Thulamela	(262,557)	(78,887)	-	(341,444)	647,397	305,953
Vhembe	812,970	(393,192)	-	419,778	(3,874,895)	(3,455,117)
<b>Total</b>	<b>1,232,185</b>	<b>(717,368)</b>	<b>-</b>	<b>514,817</b>	<b>(2,538,910)</b>	<b>(2,023,921)</b>
Bela bela	95,057	(43,679)	-	51,378	8,856	60,234
Lephalale	(47,909)	(62,100)	(993)	(111,002)	-	(111,002)
Modimolle-Mookgo	101,691	(23,935)	-	77,755	(105,359)	(27,604)
Mogalakwena	24,660	(70,730)	(1,856)	(47,926)	-	(12,013)
Thabazimbi	(52,777)	(54,911)	-	(107,688)	9,889	(97,799)
Waterberg	13,736	(712)	-	13,024	71,251	84,293
<b>Total</b>	<b>134,457</b>	<b>(256,066)</b>	<b>(2,849)</b>	<b>(124,458)</b>	<b>(15,364)</b>	<b>(103,891)</b>

Source: NT Local Government Database

## Appendix – 6: Debtors Age Analysis

Appendix 6 : Debtors Age Analysis M08 February 2021									
R '000	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total
	Total	%	Total	%	Total	%	Total	%	Total
Blouberg	4 725	3%	1 447	1%	1 949	1%	144 148	95%	152 270
Capricorn	-	0%	-	0%	-	0%	-	0%	-
Lepelle-Nkumpi	30 504	4%	14 192	2%	14 304	2%	694 576	92%	753 577
Molemole	3 753	3%	3 618	3%	10 084	9%	100 127	85%	117 581
Polokwane	-	0%	-	0%	-	0%	-	0%	-
<b>Total</b>	<b>38 982</b>	<b>4%</b>	<b>19 257</b>	<b>2%</b>	<b>26 337</b>	<b>3%</b>	<b>938 851</b>	<b>92%</b>	<b>1 023 428</b>
Ba-Phalaborwa	21 072	3%	17 396	3%	13 025	2%	585 089	92%	636 582
Greater Giyani	21 843	5%	10 157	2%	10 296	2%	416 538	91%	458 833
Greater Letaba	3 868	1%	3 351	1%	3 359	1%	290 153	96%	300 731
Greater Tzaneen	802	0%	51 405	7%	30 912	4%	648 855	89%	731 973
Maruleng	-	0%	-	0%	-	0%	-	0%	-
Mopani	-	0%	-	0%	-	0%	-	0%	-
<b>Total</b>	<b>47 585</b>	<b>2%</b>	<b>82 308</b>	<b>4%</b>	<b>57 591</b>	<b>3%</b>	<b>1 940 635</b>	<b>91%</b>	<b>2 128 120</b>
Elias Motsoaledi	-	0%	-	0%	-	0%	-	0%	-
Ephraim Mogale	9 312	6%	3 043	2%	3 007	2%	137 955	90%	153 316
Tubatse	12 951	3%	9 924	2%	7 694	2%	400 662	93%	431 231
Fetakgomo	13 225	3%	6 563	1%	6 168	1%	474 814	95%	500 770
Makhuduthama ga	17 256	6%	6 491	2%	6 111	2%	241 023	89%	270 881
<b>Total</b>	<b>52 744</b>	<b>4%</b>	<b>26 022</b>	<b>2%</b>	<b>22 979</b>	<b>2%</b>	<b>1 254 453</b>	<b>92%</b>	<b>1 356 199</b>
Makhado	38 756	11%	13 012	4%	12 395	4%	286 439	82%	350 602
Musina	11 742	11%	6 122	6%	4 928	4%	87 275	79%	110 067
Collins Chabane	3 336	2%	3 229	2%	3 135	2%	194 790	95%	204 490
Thulamela	12 507	2%	10 526	2%	10 488	2%	627 846	95%	661 366
Vhembe	-	0%	-	0%	-	0%	-	0%	-
<b>Total</b>	<b>66 340</b>	<b>5%</b>	<b>32 890</b>	<b>2%</b>	<b>30 946</b>	<b>2%</b>	<b>1 196 349</b>	<b>90%</b>	<b>1 326 526</b>
Bela Bela	21 118	8%	9 516	4%	7 987	3%	213 143	85%	251 765
Lephalale	99	0%	31 282	8%	19 411	5%	343 189	87%	393 981
Modimolle-	-	0%	-	0%	-	0%	-	0%	-
Mookgopong	-	0%	-	0%	-	0%	-	0%	-
Mogalakwena	49 164	4%	36 803	3%	26 033	2%	996 967	90%	1 108 967
Thabazimbi	20 854	4%	15 330	3%	13 365	3%	464 926	90%	514 475
Waterberg	60	55%	21	19%	21	19%	8	7%	110
<b>Total</b>	<b>91 296</b>	<b>4%</b>	<b>92 952</b>	<b>4%</b>	<b>66 818</b>	<b>3%</b>	<b>2 018 233</b>	<b>89%</b>	<b>2 269 298</b>

Source: NT Local Government Database

## Appendix – 7: Debtors by Customer Group

R '000	Government		Business		Households		Other		Total
	Total	%	Total	%	Total	%	Total	%	
Blouberg	-	0%	-	0%	152 270	100%	-	0%	152 270
Capricorn	-	0%	-	0%	-	0%	-	0%	-
Lepelle-Nkumpi	77 702	10%	617 424	82%	58 451	8%	-	0%	753 577
Molemole	117 581	100%	-	0%	-	0%	-	0%	117 581
Polokwane	-	0%	-	0%	-	0%	-	0%	-
<b>Total</b>	<b>195 283</b>	<b>19%</b>	<b>617 424</b>	<b>60%</b>	<b>210 721</b>	<b>21%</b>	<b>0</b>	<b>0%</b>	<b>1 023 428</b>
Ba-Phalaborwa	137 371	22%	49 924	8%	449 287	71%	-	0%	636 582
Greater Giyani	96 884	21%	55 925	12%	306 013	67%	11	0%	458 833
Greater Letaba	16 811	6%	33 377	11%	250 544	83%	-	0%	300 731
Greater Tzaneen	23 338	3%	232 716	32%	475 919	65%	-	0%	731 973
Maruleng	-	0%	-	0%	-	0%	-	0%	0
Mopani	-	0%	-	0%	-	0%	-	0%	-
<b>Total</b>	<b>274 405</b>	<b>13%</b>	<b>371 942</b>	<b>17%</b>	<b>1 481 762</b>	<b>70%</b>	<b>11</b>	<b>0%</b>	<b>2 128 120</b>
Elias Motsoaledi	-	0%	-	0%	-	0%	-	0%	0
Ephraim Mogale	16 179	11%	96 123	63%	41 014	27%	-	0%	153 316
Tubatse Fetakgodi	-	0%	-	0%	431 231	100%	-	0%	431 231
Makhuduthamaga	466 896	93%	52 500	10%	273	0%	-18 898	-4%	500 770
Sekhukhune	16 159	6%	25 233	9%	229 489	85%	-	0%	270 881
<b>Total</b>	<b>499 234</b>	<b>37%</b>	<b>173 855</b>	<b>13%</b>	<b>702 007</b>	<b>52%</b>	<b>-18 898</b>	<b>-1%</b>	<b>1 356 199</b>
Makhado	60 034	17%	132 816	38%	157 753	45%	-	0%	350 603
Musina	26 906	24%	27 909	25%	55 251	50%	-	0%	110 067
Collins Chabane	54 447	27%	18 124	9%	131 918	65%	-	0%	204 489,74
T hulamela	50 499	8%	110 570	17%	500 298	76%	-	0%	661 366
Vhembe	-	0%	-	0%	-	0%	-	0%	-
<b>Total</b>	<b>191 886</b>	<b>14%</b>	<b>289 420</b>	<b>22%</b>	<b>845 220</b>	<b>64%</b>	<b>0</b>	<b>0%</b>	<b>1 326 526</b>
Bela Bela	19 485	8%	89 884	36%	142 396	57%	-	0%	251 765
Lephalale	52 446	13%	10 696	3%	330 840	84%	-	0%	393 981
Modimolle-Mookgosi	-	0%	-	0%	-	0%	-	0%	-
Mogalakwena	1 108 967	100%	-	0%	-	0%	-	0%	1 108 967
T habazimbi	14 897	3%	103 017	20%	396 561	77%	-	0%	514 475
Waterberg	-	0%	110	100%	-	0%	-	0%	110
<b>Total</b>	<b>1 195 795</b>	<b>53%</b>	<b>203 707</b>	<b>9%</b>	<b>869 797</b>	<b>38%</b>	<b>0</b>	<b>0%</b>	<b>2 269 298</b>

Source: NT Local Government Database

Source: NT Local Government Database

## Appendix – 8: Creditors Age Analysis

Appendix 8: Creditors Age Analysis - M08 February 2021									
R '000	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total
	Total	%	Total	%	Total	%	Total	%	Total
Blouberg	-	0%	-	0%	-	0%	-	0%	-
Capricorn	5 537	96%	92	2%	12	0%	118	2%	5 759
Lepelle-Nkumpi	279	42%	-	0%	311	47%	70	11%	660
Molemole	-	0%	198	48%	46	11%	170	41%	414
Polokwane	124 446	100%	-	0%	-	0%	-	0%	124 446
<b>Total</b>	<b>130 262</b>	<b>99%</b>	<b>290</b>	<b>0%</b>	<b>368</b>	<b>0%</b>	<b>358</b>	<b>0%</b>	<b>131 279</b>
Ba-Phalaborwa	603	23%	261	10%	(1)	0%	1 710	66%	2 573
Greater Giyani	14	2%	-	0%	-	0%	630	98%	645
Greater Letaba	5 159	57%	2 407	26%	1 534	17%	-	0%	9 099
Greater Tzaneen	255	10%	654	26%	328	13%	1 260	50%	2 498
Maruleng	-	0%	-	0%	-	0%	-	0%	-
Mopani	101 389	37%	109 899	40%	231	0%	64 643	23%	276 162
<b>Total</b>	<b>107 420</b>	<b>37%</b>	<b>113 221</b>	<b>39%</b>	<b>2 092</b>	<b>1%</b>	<b>68 245</b>	<b>23%</b>	<b>290 977</b>
Elias Motsoaledi	299	100%	-	0%	-	0%	-	0%	299
Ephraim Mogale	-	0%	-	0%	-	0%	-	0%	-
Tubatse Fetakgomo	1 925	22%	749	9%	812	9%	5 283	60%	8 769
Makhuduthamaga	614	100%	(198)	-32%	198	32%	-	0%	614
Sekhukhune	34 521	43%	9 991	12%	35 590	44%	-	0%	80 102
<b>Total</b>	<b>37 360</b>	<b>42%</b>	<b>10 542</b>	<b>12%</b>	<b>36 600</b>	<b>41%</b>	<b>5 283</b>	<b>6%</b>	<b>89 784</b>
Makhado	9	-24%	85	-213%	-	0%	(134)	337%	(40)
Musina	389	48%	-	0%	-	0%	421	52%	810
Collins Chabane	7 227	61%	-	0%	83	1%	4 517	38%	11 827
Thulamela	-	0%	-	0%	-	0%	-	0%	-
Vhembe	31 381	74%	67	0%	2 033	5%	9 128	21%	42 609
<b>Total</b>	<b>39 006</b>	<b>71%</b>	<b>152</b>	<b>0%</b>	<b>2 116</b>	<b>4%</b>	<b>13 932</b>	<b>25%</b>	<b>55 206</b>
Bela Bela	13 616	18%	-	0%	3 440	5%	58 092	77%	75 148
Lephalale	1 214	11%	1 330	12%	113	1%	8 730	77%	11 387
Modimolle-Mookgopong	38 539	5%	25 886	3%	24 608	3%	752 344	89%	841 377
Mogalakwena	28 848	100%	-	0%	-	0%	-	0%	28 848
Thabazimbi	15 278	12%	4 870	4%	3 207	2%	108 051	82%	131 406
Waterberg	612	90%	-	0%	-	0%	70	10%	682
<b>Total</b>	<b>98 107</b>	<b>9%</b>	<b>32 086</b>	<b>3%</b>	<b>31 368</b>	<b>3%</b>	<b>927 288</b>	<b>85%</b>	<b>1 088 848</b>

Source: NT Local Government Database

## Appendix – 9: Creditors by Customer Group

Appendix9: Creditors by Customer Group - M08 February 2021																			
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%	3 776	66%	-	0%	1 983	34%	5 759
Lepelle-Nkumpi	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	660	100%	-	0%	-	0%	660
Molemole	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	414	100%	414
Polokwane	1 376	1%	-	0%	-	0%	-	0%	-	0%	-	0%	123 071	99%	-	0%	-	0%	124 446
<b>Total</b>	<b>1 376</b>	<b>1%</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>0%</b>	<b>127 506</b>	<b>97%</b>	<b>-</b>	<b>0%</b>	<b>2 397</b>	<b>2%</b>	<b>131 279</b>
Ba-Phalaborwa	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	2 582	100%	-	0%	(9)	0%	2 573
Greater Giyani	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	645	100%	-	0%	-	0%	645
Greater Letaba	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	9 099	100%	-	0%	-	0%	9 099
Greater Tzaneen	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	1 871	75%	-	0%	627	25%	2 498
Maruleng	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-
Mopani	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	275 014	100%	1 147	0%	-	0%	276 162
<b>Total</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>0%</b>	<b>289 212</b>	<b>99%</b>	<b>1 147</b>	<b>0%</b>	<b>618</b>	<b>0%</b>	<b>290 977</b>
Elias Motsoaledi	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	299	100%	-	0%	-	0%	299
Ephraim Mogale	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-
Tubatse Fetakgomo	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	8 769	100%	-	0%	-	0%	8 769
Makhuduthamaga	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	136	22%	-	0%	478	78%	614
Sekhukhune	-	0%	79 631	99%	-	0%	-	0%	-	0%	-	0%	471	1%	-	0%	-	0%	80 102
<b>Total</b>	<b>-</b>	<b>0%</b>	<b>79 631</b>	<b>89%</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>0%</b>	<b>9 675</b>	<b>11%</b>	<b>-</b>	<b>0%</b>	<b>478</b>	<b>1%</b>	<b>89 785</b>
Makhado	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	92	-232%	-	0%	(132)	332%	-40
Musina	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	810	100%	-	0%	-	0%	810
Collins Chabane	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	11 827	100%	-	0%	-	0%	11 827
Thulamela	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-
Vhembe	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	42 609	100%	-	0%	-	0%	42 609
<b>Total</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>0%</b>	<b>55 338</b>	<b>100%</b>	<b>-</b>	<b>0%</b>	<b>(132)</b>	<b>0%</b>	<b>55 206</b>
Bela Bela	23 095	31%	7 809	10%	-	0%	-	0%	-	0%	-	0%	43 979	59%	265	0%	-	0%	75 148
Lephalale	(168)	-1%	997	9%	-	0%	-	0%	-	0%	-	0%	3 808	33%	-	0%	6 751	59%	11 387
Modimolle-Mookgopong	446 600	53%	29 341	3%	-	0%	-	0%	-	0%	-	0%	365 439	43%	-	0%	(4)	0%	841 377
Mogalakwena	17 379	60%	3 756	13%	4 675	16%	582	2%	-	0%	-	0%	-	0%	2 456	9%	-	0%	28 848
Thabazimbi	84	0%	4 121	3%	19 784	15%	-	0%	-	0%	-	0%	98 628	75%	8 789	7%	-	0%	131 406
Waterberg	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	682	100%	-	0%	-	0%	682
<b>Total</b>	<b>486 990</b>	<b>45%</b>	<b>46 024</b>	<b>4%</b>	<b>24 459</b>	<b>2%</b>	<b>582</b>	<b>0%</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>0%</b>	<b>512 537</b>	<b>47%</b>	<b>11 510</b>	<b>1%</b>	<b>6 747</b>	<b>1%</b>	<b>1 088 848</b>

Source: NT Local Government Database

## Appendix – 10 – Grants

Appendix 11: Grants - M03 September 2020

R '000	Expanded Public Works Progr Integrated Grant		Finance Management Grant		Integr Nat Electrification Progr Grant		Municipal Infrastructure Grant		Water Services Infrastructure Grant		Other		Total		% spend
	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality	
Ba-phalaborwa	1 099 000	292 370	3 000 000	1 691 351	5 000 000	1 571 544	31 831 000	13 054 552	-	-	10 508 000	14 764 868	251 874 000	106 781 103	42%
Bela-bela	1 060 000	36 369	1 700 000	355 000	8 548 000	6 714 886	25 760 000	13 345 515	37 475 000	20 408 669	1 296 000	-	194 480 000	100 446 043	52%
Blouberg	1 547 000	1 003 165	2 500 000	1 513 704	6 000 000	8 610 515	44 066 000	18 751 369	-	-	4 652 000	22 608 223	293 843 000	171 132 082	58%
Capricorn	3 789 000	2 009 717	1 000 000	534 636	-	-	229 161 000	150 729 249	80 000 000	59 500 865	2 896 000	86 926 011	1 008 127 000	728 234 197	72%
Collins Chabane	1 161 000	829 926	2 300 000	1 003 780	10 660 000	339 608	81 475 000	54 266 310	-	-	26 974 000	33 656 838	600 565 000	275 714 012	46%
Elias Motsoaledi	1 681 000	957 025	2 600 000	484 498	15 000 000	10 332 949	54 561 000	41 998 505	-	-	2 937 000	32 240 473	424 304 000	279 365 686	66%
Ephraim Mogale	1 165 000	757 059	3 000 000	1 552 310	-	-	33 238 000	32 302 353	-	-	11 293 000	8 199 033	238 025 000	101 172 507	43%
Giyani	3 409 000	2 605 642	2 000 000	1 080 082	11 724 000	13 889 562	60 286 000	30 843 094	-	-	8 813 000	160 075	455 800 000	198 682 429	44%
Letaba	1 467 000	671 760	2 000 000	1 240 337	7 000 000	2 743 713	57 229 000	24 944 979	-	-	18 799 000	-	447 915 000	173 508 754	39%
Tzaneen	7 134 000	45 520	2 000 000	1 013 462	10 000 000	2 380 821	93 619 000	54 317 158	-	-	3 402 000	359 721	622 431 000	644 852 646	104%
Lepelle-Nkumpi	1 906 000	886 439	2 000 000	1 410 752	-	-	53 720 000	11 167 594	-	-	5 231 000	53 940 340	381 370 000	218 941 360	57%
Lephalale	1 568 000	-	1 700 000	1 254 789	7 000 000	5 603 313	43 364 000	43 603 914	35 200 000	1 083 072	22 545 000	23 982 197	302 567 000	173 173 672	57%
Makhado	2 270 000	4 056	1 700 000	547 063	10 340 000	11 073 662	88 968 000	66 757 858	-	-	9 270 000	25 161 653	581 654 000	156 195 476	27%
Makhuduthamaga	1 168 000	4 771 070	1 700 000	4 648 476	-	73 701 318	61 710 000	82 600 245	-	-	11 352 000	-	417 861 000	680 016 553	163%
Maruleng	1 000 000	405 056	1 900 000	154 119	-	-	26 655 000	14 361 548	-	-	5 019 000	-	194 065 000	41 813 332	22%
Modimolle-Mookgopho	1 233 000	535 949	2 500 000	-	24 000 000	7 890 829	38 317 000	13 149 819	39 152 000	1 734 960	42 709 000	-	284 533 000	52 253 906	18%
Mogalakwena	1 259 000	-	1 700 000	1 090 529	12 000 000	10 014 514	155 326 000	42 395 765	43 850 000	10 925 054	69 048 000	25 601 511	837 452 000	318 590 357	38%
Molemole	1 304 000	752 957	2 400 000	1 335 090	9 000 000	1 509 555	34 933 000	18 455 669	-	-	1 652 000	12 822 140	231 951 000	106 000 186	46%
Mopani	9 433 000	199 200	2 700 000	189 547	-	-	451 056 000	261 781 500	105 600 000	308 554 132	559 067 000	1 948 373	2 250 515 000	1 164 128 722	52%
Musina	1 639 000	-	2 700 000	-	-	-	58 843 000	18 771 995	-	-	8 086 000	14 267 702	262 234 000	108 953 671	42%
Polokwane	9 527 000	11 034 279	2 500 000	1 447 946	39 000 000	5 781 744	-	-	50 000 000	6 828 031	693 787 000	399 231 294	2 135 829 000	1 259 854 986	59%
Sekhukhune District	6 294 000	-	2 200 000	807 753	-	-	471 805 000	271 436 588	53 471 000	16 876 675	194 081 000	152 163 406	1 670 676 000	964 332 171	58%
Tlhabazimbi	1 000 000	29 078	3 000 000	-	5 180 000	3 640 559	44 024 000	28 555 103	45 000 000	22 773 983	48 827 000	25 788 746	263 346 000	176 961 136	67%
Thulamela	7 118 000	2 173 178	1 700 000	68 051	12 000 000	3 357 837	98 702 000	41 673 883	-	-	40 919 000	256 305	737 935 000	266 842 628	36%
Tubatse Fetakgomo	1 052 000	786 906	2 500 000	1 789 338	-	-	83 797 000	29 103 357	-	-	60 630 000	46 019 815	705 259 000	478 345 210	68%
Vhembe	1 081 000	663 162	2 700 000	1 967 076	-	-	511 093 000	310 503 862	52 750 000	15 956 150	94 756 000	188 791 605	1 890 256 000	1 156 281 928	61%
Waterberg district	1 000 000	22 659	1 000 000	-	-	-	-	-	-	-	3 943 000	4 677 186	148 067 000	104 181 045	70%
	73 364 000	31 464 430	58 700 000	27 179 689	192 452 000	169 156 929	2 933 539 000	1 688 871 784	542 498 000	464 641 591	1 962 492 000	1 173 567 515	17 832 934 000	10 206 755 798	

Source: NT Local Government Database