



LIMPOPO

PROVINCIAL GOVERNMENT
REPUBLIC OF SOUTH AFRICA

PROVINCIAL TREASURY

**Consolidated MFMA Section 71 report for the period ending
30 September 2021**

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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
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
UIFW	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(1), 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.

Limpopo Provincial Treasury is responsible for providing support, guidance and direction to municipalities and municipal entities to enable municipalities to implement and maintain effective systems of financial management, budget management, risk management, Internal audit services, 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 contains the consolidated monthly budget statement from the municipal in-year financial monitoring system (i.e. MFMA section 71 reports).

3 Background

Section 154 (1) of The Constitution of the Republic of South Africa, 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.

In terms of Section 5(4) of the Municipal Finance Management Act, no 53 of 2003
Provincial Treasury

- (a) must monitor
 - (i) compliance with this Act by municipalities and municipal entities in the province.
 - (ii) the preparation by the municipalities in the province of their budgets
 - (iii) the monthly outcomes of those budgets; and
 - (iv) the submission of reports by municipalities in the province as required in terms of the MFMA
- (b) may assist municipalities in the province in the preparation of their budgets
- (c) may exercise any powers and must perform any duties delegated to it by the National Treasury in terms of the MFMA, and
- (d) may take appropriate steps if a municipality or municipal entity in the province commits a breach of the MFMA.

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.

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.

In terms of Section 71(7) the Provincial Treasury also publishes this report which is tabled in the Provincial Legislature by no later than 45 days after the end of each quarter. This report is accordingly submitted to serve this required purpose.

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.

This report provides a high-level review of the budget implementation for the Limpopo municipalities for the month ending 30 September 2021.

4 Key highlights – For September 2021

- **Billed Revenue**

22 municipalities in the province were able to meet their year-to-date budget for the billing of revenue, however 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. A total of 22 municipalities were able to meet their budgeted billing forecasts with the remainder of the municipalities billing below the targeted forecasts. The overall provincial performance stood at 113 percent of the year-to-date budget for the third month of the financial year. In terms of transacting, all municipalities showed transactions under Billed Revenue.

- **Conditional Grants Spending**

(Disclaimer- Grants Spending covers 19 Conditional Grants)

Provincial municipal average grant spending currently stands at 8 percent being R513 million spending against R6.2 billion allocations. Although this is for the first quarter of the year, more emphasis and support will be provided to municipalities around spending of conditional grants as the rollover applications to be made for the 2020/21 financial year

for use in 2021/22 financial year were high with 30 grant rollovers applied for on conditional grants at a value of R387 million.

- Capital Expenditure

Overall provincial municipal actual capital expenditure stood at 54 percent of the year-to-date budget of R1.7 billion. It should be noted that only 3 municipalities (Capricorn, Greater Tzaneen, and Collins Chabane) met or exceeded the year-to-date budget with the rest of the municipalities falling short in meeting their respective year-to-date budgets. The 54 percent performance indicates that municipalities are struggling to spend on capital projects as planned/projected and that effective planning is still a concern.

- Debtors/Accounts Receivables

The debtors' book for municipalities in the province stood at R13 billion with 87 percent of the amount older than 90 days and thus unlikely to be collectable. Furthermore, 57 percent of the debt is attributable to households 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. The period under review indicates that 22 percent (R457 million) of debt fell under 0 to 30 days with 60 percent (R1.2 billion) being debt over 90 days. The non-payment of creditors results SMMEs sustainability being put at risk in the region, stifles economic growth and results in job losses.

- Funding Mix

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 with 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 may result in municipalities reporting high Unauthorised, Irregular and Fruitless and Wasteful expenditure (UIFW) at the end of the year. The Provincial Treasury has held mSCoA live demonstration sessions in the previous financial year (May 2021) to test the extent of mSCoA compliance and system usage by municipalities in attempt to assist in full usage of the financial systems. The results of the live demonstrations fully indicate that the municipalities still have challenges in implementing mSCoA.

This 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

For the quarter under review, month 03 (September) returns were all submitted except for Maruleng Local Municipality. The debtors and creditors non-financial returns were submitted by 26 municipalities while the quarterly Investment Monitoring return registered 89.89 percent (2 outstanding and 1 error submission). The Borrowing Monitoring Quarterly return on the other hand also registered 88.89 percent with 3 outstanding submissions. LPT is supporting municipalities to ensure 100 percent of all returns and non-compliance letters were issues to the relevant municipalities.

Table 1: MSCOA - Summary - Upload and Segment Validation

MO3	Phase Outstanding	Phase 1 Segment Errors	Phase 2 Submission Errors	Total	Segment Correct %
M03	1			27	96.3
CR05	1			27	96.3
DB05	1			27	96.3
IMQ1	2	1		27	89.89
BMQ1	3			27	88.89

Source: National Treasury Local Government Database

6 Budget Implementation Overview

This consolidated State of Municipal Finances report covers the financial performance of the municipalities for the period ending September 2021 in the 2021/22 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 is 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 implementation of municipal budgets in relation to the IDP and SDBIP objectives.

6.1 Roll Over Applications for conditional and CoVID-19 Grant

Municipalities were required to indicate their intention to apply for roll over funding and submit the pre-applications to the Provincial Treasury for assessment by the 31 July 2021. The Limpopo Provincial Treasury together with stakeholders held roll over assessment sessions with municipalities, the aim was to assist municipalities in the preparation and presentation of their roll over applications to the National Treasury by the 31st of August 2021. Municipalities with the intention to apply attended the session where presentations were made on the pre assessment conducted on submissions made by municipalities which were due end July 2021. Gaps in the application were highlighted and municipalities urged to ensure submission of the outstanding information.

None of the municipalities achieved 100 percent compliance with the MFMA Circular in terms of conditions for approval of roll over application. Municipalities were advised on conditions and disclosure for the application of the COVID-19 grant. They were advised that although the COVID grant is unconditional, the unspent funds should only be used after approval by the National Treasury to avoid incurring unauthorized expenditure.

Out of the 27 municipalities, 16 Municipalities intended to apply for the rollovers on 2020/21 unspent conditional grants. Two municipalities intended to apply for the COVID-19 allocation rollovers. R419 million is the total value being applied for across 10 Conditional grants, with R 32 million being for COVID-19 Allocation Grant.

6.2 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 for the Month ending 30 September 2021

Summary - M03 Budgeted Financial Performance (All) for 1st Quarter ended 30 September 2021									
Description	2020/21	Budget year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance	Full Year Forecast
Revenue By Source									
Property rates	1 956 836	2 205 292	2 205 292	483 741	483 741	551 026	(67 285)	(12,21)	2 205 292
Service charges - electricity revenue	3 246 158	4 296 602	4 296 602	768 137	768 137	1 059 564	(291 427)	(27,50)	4 296 602
Service charges - water revenue	2 269 708	1 303 552	1 303 552	375 182	375 182	342 323	32 859	9,60	1 303 552
Service charges - sanitation revenue	304 133	318 530	318 530	80 460	80 460	80 313	147	0,18	318 530
Service charges - refuse revenue	377 433	410 523	410 523	101 999	101 999	101 870	129	0,13	410 523
Rental of facilities and equipment	25 182	29 344	29 344	4 136	4 136	7 321	(3 185)	(43,50)	29 344
Interest earned - external investments	160 642	176 909	176 909	40 168	40 168	45 067	(4 899)	(10,87)	176 909
Interest earned - outstanding debtors	679 568	660 944	660 944	177 847	177 847	166 437	11 410	6,86	660 944
Dividends received	519			2	2			2	
Fines, penalties and forfeits	281 319	207 805	207 805	13 368	13 368	46 455	(33 087)	(71,22)	207 805
Licences and permits	108 764	165 352	165 352	32 598	32 598	41 391	(8 793)	(21,24)	165 352
Agency services	94 160	152 487	152 487	44 286	44 286	36 570	7 716	21,10	152 487
Transfers and subsidies	12 440 346	11 421 205	11 447 205	4 427 637	4 427 637	3 108 297	1 319 340	42,45	11 447 205
Other revenue	408 866	984 627	984 627	55 136	55 136	245 075	(189 939)	(77,50)	984 627
Gains	64 388	51 783	51 783	6 992	6 992	12 821	(5 828)	(45,46)	51 783
Total Revenue (excluding capital transfers and contributions)	22 418 024	22 384 956	22 410 956	6 611 690	6 611 690	5 844 532	767 158	13,13	22 410 956
Expenditure By Type									
Employee related costs	6 571 698	7 257 896	7 257 896	1 529 550	1 529 550	1 811 902	(282 352)	(15,58)	7 257 896
Remuneration of councillors	529 016	587 540	587 540	124 740	124 740	146 799	(22 058)	(15,03)	587 540
Debt impairment	3 229 816	1 272 632	1 272 632	38 818	38 818	273 234	(234 416)	(85,79)	1 272 632
Depreciation and asset impairment	2 942 611	2 112 267	2 112 267	103 273	103 273	528 903	(425 631)	(80,47)	2 112 267
Finance charges	239 813	143 274	143 274	5 693	5 693	32 966	(27 273)	(82,73)	143 274
Bulk purchases - electricity	2 564 703	3 126 327	3 126 327	644 910	644 910	759 725	(114 815)	(15,11)	3 126 327
Inventory consumed	1 359 985	1 597 303	1 597 303	177 711	177 711	388 280	(210 569)	(54,23)	1 597 303
Contracted services	3 042 377	3 356 454	3 382 454	643 106	643 106	840 749	(197 643)	(23,51)	3 382 454
Transfers and subsidies	133 502	131 556	131 556	21 455	21 455	34 883	(13 428)	(38,49)	131 556
Other expenditure	1 939 080	2 273 047	2 273 047	442 478	442 478	588 850	(146 372)	(24,86)	2 273 047
Losses	126 567	12 011	12 011	3 215	3 215	2 986	229	7,66	12 011
Total Expenditure	22 679 169	21 870 307	21 896 307	3 734 948	3 734 948	5 409 277	(1 674 330)	(30,95)	21 896 307
Surplus/(Deficit)	(261 145)	514 650	514 650	2 876 742	2 876 742	435 254	2 441 488	560,93	514 650
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	4 411 806	4 548 815	4 548 815	661 038	661 038	1 027 549	(366 511)	(35,67)	4 548 815
Transfers and subsidies - capital (in-kind - all)	33 654	520	520	297	297	1 388	(1 319)	(95,02)	520
Surplus/(Deficit) after capital transfers and contributions	4 198 506	5 069 538	5 069 538	3 538 146	3 538 146	1 464 192	2 073 954	141,64	5 069 538
Taxation									
Surplus/(Deficit) after taxation	4 198 506	5 069 538	5 069 538	3 538 146	3 538 146	1 464 192	2 073 954	141,64	5 069 538
Attributable to minorities									
Surplus/(Deficit) attributable to municipality	4 198 506	5 069 538	5 069 538	3 538 146	3 538 146	1 464 192	2 073 954	141,64	5 069 538
Share of surplus/ (deficit) of associate									
Surplus/(Deficit) for the year	4 198 506	5 069 538	5 069 538	3 538 146	3 538 146	1 464 192	2 073 954	141,64	5 069 538

Source: National Treasury Local Government Database

6.2.1 Operating Revenue

Provincial municipalities have on average raised R6.6 billion or 113 percent against the year-to-date budget of R5.8 billion. Most of the major revenue items have been under billed as compared to the Budgeted revenue for the period ending September 2021. It is noted with concern that the Transfers and Subsidies (Grants) have recognised R1.319 billion (42.45%) more than what was budgeted for the period and may result in challenges later in the year. Grants remain the main source of revenue for municipalities. This trend is of serious concern and needs to be normalised by municipalities.

The YTD actual breakdown for revenue sources, as tabulated in Table 3, is as follows:

- Transfers Recognised – YTD actual is R4.4 billion (67 percent of YTD total actual revenue).
- Other Revenue– YTD actual is R55.1 million (1 percent of YTD total actual revenue).
- Other Service Charges Billed– YTD actual is R319 million (5 percent of YTD total actual revenue).
- Refuse Removal Billed– YTD actual is R101 million (2 percent of YTD total actual revenue).
- Sanitation Billed– YTD actual is R80 million (1 percent of YTD total actual revenue).
- Water Billed– YTD actual is R375 million (6 percent) of YTD actuals.
- Electricity Billed– YTD actual is R768 million (12 percent of YTD actuals), being the second highest item after grants revenue.
- Property Rates– YTD actual is R483 million (7 percent of YTD total actual revenue).
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. Challenges in the period is evidence that there was no positive progress made in the last financial year to resolve this challenge.

Table 3 below presents the extract of sequential performance and state of the revenue sources for the month ending September 2021.

Table 3 : Sequential Performance and State of the Revenue Sources

Rating	Revenue Source	R' Value	Percent
1	Transfers Recognized	4 427 636 833	67 Percent
2	Electricity Billed	768 137 026	12 Percent
3	Property Rates Billed	483 740 870	7 Percent
4	Water Billed	375 181 915	6 Percent
5	Other Service Charges Billed	319 398 576	5 Percent
6	Refuse Removal Billed	101 998 982	2 Percent
7	Sanitation Billed	80 459 932	1 Percent
8	Other Revenue	55 135 775	1 Percent
Totals		R 6 611 689 909	100 Percent

Source: National Treasury Local Government Database

Municipalities are advised to maximise current revenue streams and investigate other revenue streams 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 non-credible information.

6.2.2 Operating expenditure

In September 2021, total operating expenditure amounted to R3.7 billion or 69 percent against the year-to-date budget or R5.4 billion. The lower than forecast spending is not necessarily cost savings that municipalities have realised for the period. All expenditure items have substantially underspent, and most municipalities have not factored in depreciation during the financial year, this has been a challenge even in the previous years with municipalities continuing to ignore treasury's advice.

The following actuals were achieved for the period under review against the YTD Budget of R5.4 billion Total Expenditure, as tabulated in Table 4:

- Employee related costs (R1.5 billion or 42 percent)
- Bulk purchases (R644 million or 18 percent)
- Contracted services (R643 million or 17 percent)
- Transfers and subsidies (R21 million or 1 percent)
- Other expenditure (R629 million or 16 percent)

Table 4 shows an extract of the sequential performance per Expenditure Item.

Table 4 : Sequential performance per Expenditure Item

Rating	Expenditure Item	R' Value	Percent
1	Employee Related Cost	1 529 550	42 percent
2	Bulk Purchases	644 910	18 percent
3	Contracted Services	643 106	17 percent
4	Other Expenditure	629 096	16 percent
5	Councilor Remuneration	124 740	3 percent
6	Depreciation and asset impairment	103 273	2 percent
7	Debt Impairment	38 818	1 percent
8	Transfers and Subsidies	21 455	1 percent
9	Other Materials	-	0 percent
Totals		R 3 734 948	100 percent

Source: National Treasury Local Government Database

In cases where municipalities have realised cost savings due to streamlining their 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.

6.2.3 Cash flow

Municipalities in the province closed the month of September 2021 with a surplus cash and cash equivalent of R5.8 billion. The Cash and cash equivalents at beginning of the year were R3.5 billion. A net increase in cash and cash equivalents of R2.3 billion was realised.

6.3 Financial Performance – District Breakdown

This section summarizes the revenue and expenditure performance per district.

6.3.1 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 30 September 2021.

Table 5 : Operating Revenue per district

Operating Revenue Per District -M03 2021-2022

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	5,931,206	5,931,206	1,537,893	1,772,106	115%	173,976	304,976	93,551	42,291	38,457	99,777	8,999	1,010,078
Mopani	4,796,136	4,796,136	1,234,079	1,469,657	119%	91,845	256,448	9,534	1,685	16,715	63,770	5,430	1,024,230
Sekhukhune	3,107,463	3,107,463	816,793	1,054,153	129%	49,937	43,547	21,159	3,374	11,559	27,481	2,798	894,298
Vhembe	4,954,481	4,980,481	1,356,849	1,407,542	104%	51,551	24,271	151,262	305	14,557	61,666	28,208	1,075,721
Waterberg	3,595,671	3,595,671	898,917	908,232	101%	116,432	138,894	99,676	32,805	20,710	66,704	9,701	423,310
Totals	22,384,956	22,410,956	5,844,532	6,611,690	113%	483,741	768,137	375,182	80,460	101,999	319,399	55,136	4,427,637

Source: National Treasury Local Government Database

As at M03 (September) the original total annual operating revenue budget for the province stood at R22.38 billion. This represents a 2 percent increase from the previous year's year operational budget. The year-to-date revenue budget stands at R5.8 billion as at 30 September 2021 of which R6.6 billion was realised for the period ending September

(M03) and thereby creating over-performance of 13 percent. Sekhukhune District realised the highest revenue compared to its year-to-date budget at 129 percent followed by Mopani District at 119 percent. The third highest revenue raised was by Capricorn District at 115 percent with Vhembe and Waterberg raising the lowest respectively at 104 & 101 percent.

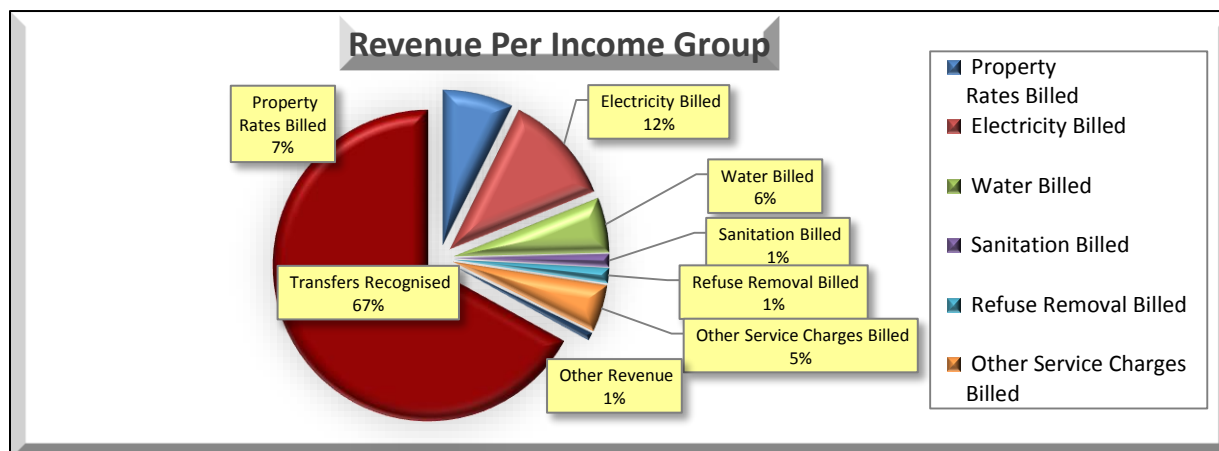
Table 6 : Operating Revenue performance at District Level

Rating	R'000	Original Budget	Adjusted Budget	YTD Budget	YTD Actual	% of year to date
1	Capricorn	5 673 615	5 673 615	1 431 609	1 164 467	81%
2	Mopani	4 755 214	4 755 214	1 141 175	654 461	57%
3	Sekhukhune	3 115 894	3 115 894	795 600	538 625	68%
4	Vhembe	4 730 090	4 756 090	1 142 019	710 719	62%
5	Waterberg	3 595 494	3 595 494	898 875	666 675	74%
Totals	Totals	21 870 307	21 896 307	5 409 277	3 734 948	69%

Source: National Treasury Local Government Database

Figure 1 below provides a breakdown of the percentage contribution of each revenue source.

Figure 1 : Revenue per Income Group



Source: National Treasury Local Government Database

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

- Transfers Recognised – YTD actual is R4.4 billion (67 percent) of YTD actuals.
- Other Revenue– YTD actual is R55 million (1 percent) of YTD actuals.
- Other Service Charges Billed– YTD actual-R319 million (5 percent) of YTD actuals.
- Refuse Removal Billed– YTD actual is R101 million (2 percent) of YTD actuals.
- Sanitation Billed– YTD actual is R80 million (1 percent) of YTD actuals.
- Water Billed– YTD actual is R375 million (6 percent) of YTD actuals.
- Electricity Billed– YTD actual - R768 million (12 percent) of YTD actuals, being the second highest item after grants revenue.
- Property Rates– YTD actual is R483 million (7 percent) of YTD actuals.

6.3.2 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 30 September 2021.

Table 7 : Operating Expenditure per district

R'000	Original Budget	Adjusted Budget	YTD Budget	YTD Actual	% of Budget	Employee Related Cost	Councillor Remuneration	Debt Impairment	Depreciation and asset impairment	Bulk Purchases	Contracted Services	Other Materials	Transfers and Subsidies	Other Expenditure
Capricorn	5,673,615	5,673,615	1,431,609	1,164,467	81%	385,105	25,720	13,952	25,767	303,878	262,399	-	8,033	139,613
Mopani	4,755,214	4,755,214	1,141,175	654,461	57%	277,126	29,403	-	-	54,475	100,042	-	3,994	189,420
Sekhukhune	3,115,894	3,115,894	795,600	538,625	68%	222,421	27,242	1,841	7,998	33,912	108,187	-	2,544	134,480
Vhembe	4,730,090	4,756,090	1,142,019	710,719	62%	354,176	26,759	22,538	60,077	43,857	101,912	-	6,762	94,639
Waterberg	3,595,494	3,595,494	898,875	666,675	74%	290,721	15,617	486	9,431	208,788	70,566	-	122	70,945
Total	21,870,307	21,896,307	5,409,277	3,734,948	69%	1,529,550	124,740	38,818	103,273	644,910	643,106	-	21,455	629,096

Source: National Treasury Local Government Database

The original annual total operating expenditure budget to date for the province stands at R21.87 billion. The aggregate year-to-date expenditure budget stands at R5.41 billion as at 30 September 2021 of which R3.7 billion was spent during the period yielding an under-performance of 31 percent. This is mainly due to municipalities not depreciating their

assets monthly. The under expenditure may also be due to implementation of the Funding plans by the 8 municipalities that are currently unfunded.

Table 8 : Sequential Performance of operating expenditure

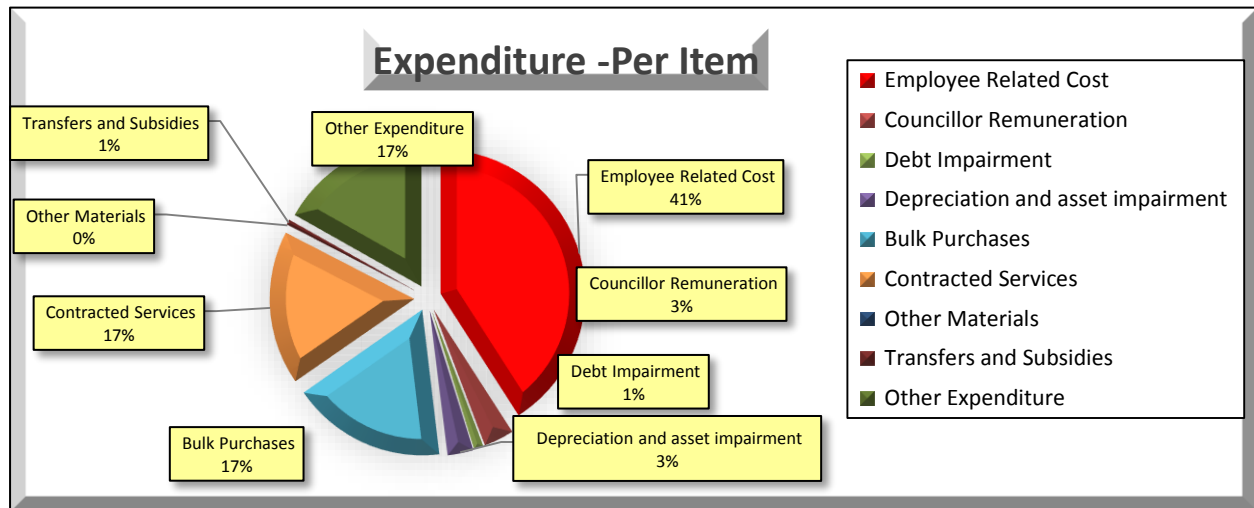
Rating	R'000	Original Budget	Adjusted Budget	YTD Budget	YTD Actual	% of Budget
1	Capricorn	5,673,615	5,673,615	1,431,609	1,164,467	81%
2	Waterberg	3,595,494	3,595,494	898,875	666,675	74%
3	Sekhukhune	3,115,894	3,115,894	795,600	538,625	68%
4	Vhembe	4,730,090	4,756,090	1,142,019	710,719	62%
5	Mopani	4,755,214	4,755,214	1,141,175	654,461	57%
Total		21,870,307	21,896,307	5,409,277	3,734,948	69%

Source: National Treasury Local Government Database

Capricorn District realised the highest expenditure in relation to its year-to-date budget at 81 percent, Waterberg & Sekhukhune respectively recorded the second and third highest performance at 74 and 68 percent. Vhembe & Mopani respectively recorded 62 & 57 percent.

Figure 2 below provides a breakdown of the percentage expenditure per item for municipalities in the province.

Figure 2 : Expenditure per Item



Source: National Treasury Local Government Database

The following observations can be made about 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 41 percent (or R1.5 billion).
- Other Expenditure is the second highest at 17 percent (or R629 million).
- Bulk Purchases make up 17 percent (or R645 million) of total year to date expenditure.
- Contracted services make up 17 percent (or R643 million).

6.3.3 Capital spending and sources of finance

Table 9 : Capital Expenditure per district

Capital Sources of Finance per District - M03 September 2021/2022

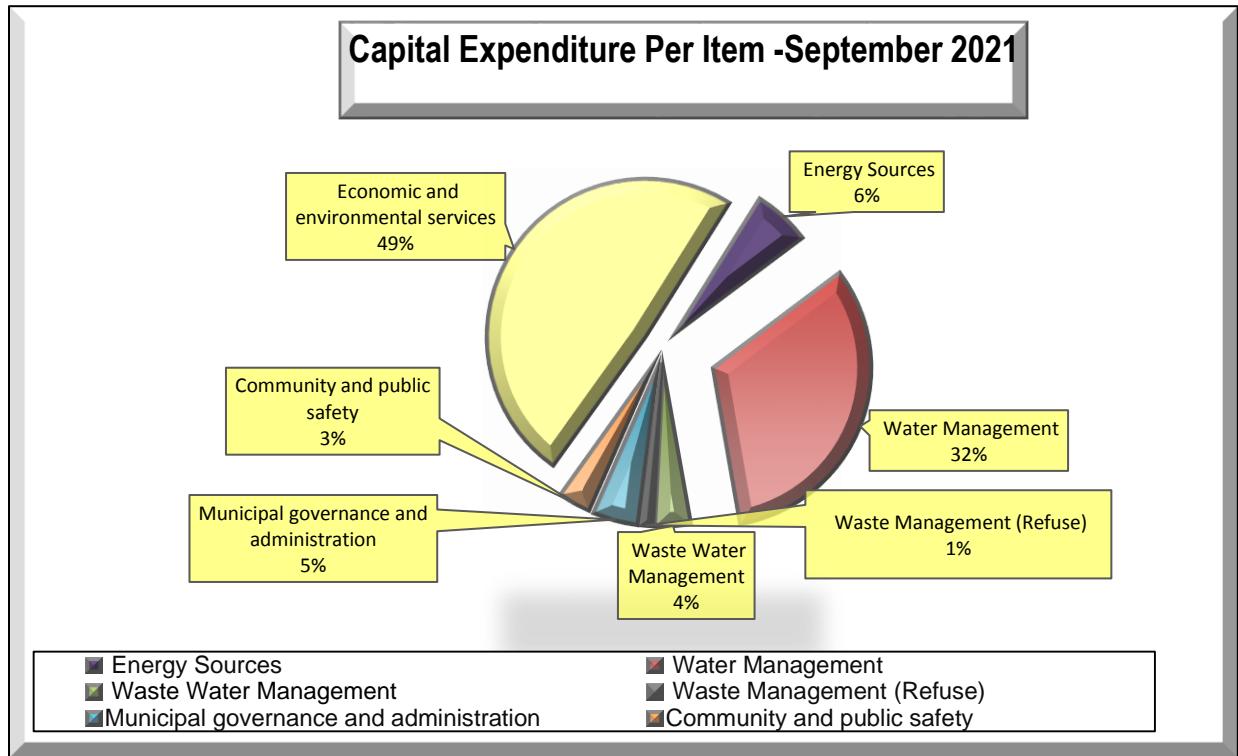
R'000	Original Budget	Adjusted Budget	Year To Date Budget	YTD Actual	% of Budget
Capricorn	1 731 687	1 731 687	458 198	280 040	61%
Mopani	1 107 475	1 107 475	264 162	176 712	67%
Sekhukhune	920 377	920 377	247 943	103 423	42%
Vhembe	1 748 501	1 748 501	516 354	291 459	56%
Waterberg	742 956	742 956	185 739	45 071	24%
Total	6 250 996	6 250 996	1 672 395	896 705	54%

Source: National Treasury Local Government Database

The original capital budget for municipalities in the province stood at R6.3 billion with a reported year-to-date capital budget of R1.7 billion. Actual year to date spending stands at R896 million being 54 percent of the year-to-date budget as at the end of September 2021.

Mopani District reflected the highest capital expenditure against the budget at 67 percent. Capricorn District recorded the second highest at 61 percent followed by Vhembe at 56 percent. Sekhukhune & Waterberg respectively recorded 42 & 24 percent. The Overall average provincial Performance stood at 54 percent. Figure 3 below provides a breakdown of the percentage capital expenditure per vote for municipalities in the province.

Figure 3 : Expenditure per Item



Source: National Treasury Local Government Database

It can be observed that Economic and Environmental services (49 percent) make up the largest portion of year to date with Waste Management (1 percent) being the lowest. Water Management is at 32 percent followed by Energy Sources at 7 percent. Municipal Governance, Waste Water Management & Community, and Public Safety as respectively recorded 5, 4 & 3 percent.

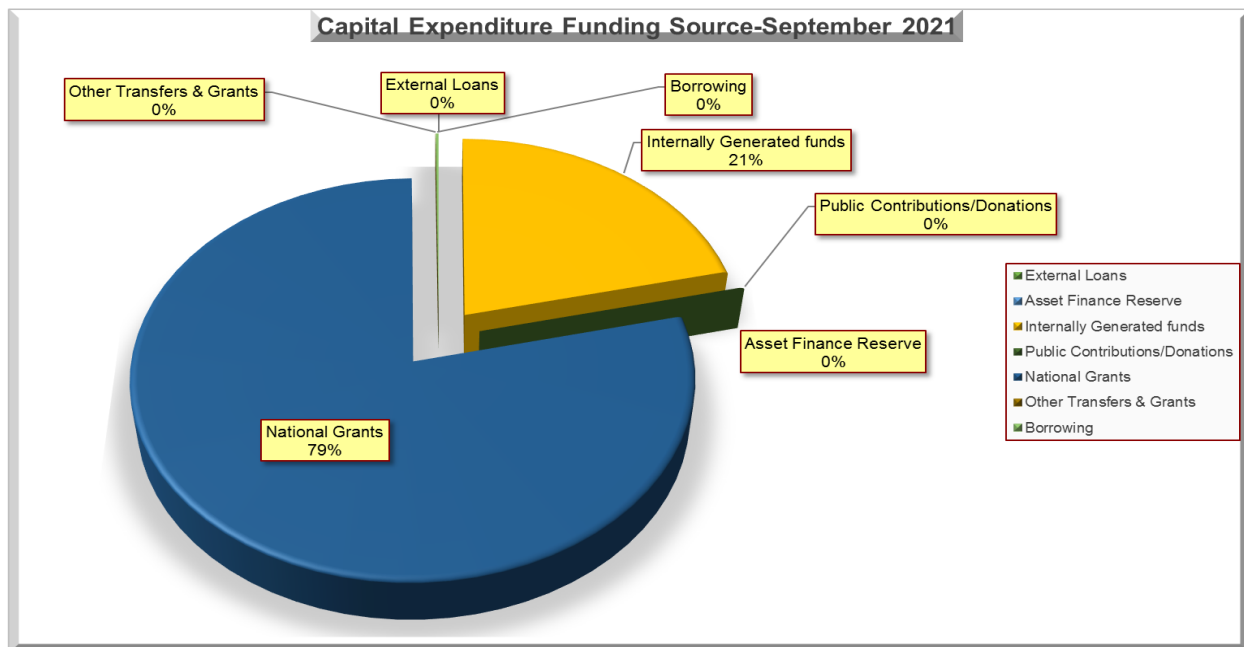
Table 10 below further provides for the sources to finance to the above capital expenditure for M03 of 2021/22 financial year.

Table 10 : Source of Finance for Capital Expenditure

Capital Sources of Finance per District - M03 2021-2022 FY															
R'000	Original Budget	Adjusted Budget	Year To Date Budget	YTD Actual	% of Budget	External Loan	Asset Finance	Internally Generated funds	Public Contribution	Transfers & Grants				Borrowing	Other
										National Grants	Provincial Grants	District Municipal	Transfers & Grants		
Capricorn	1 731 687	1 731 687	458 198	280 040	61%	-	-	37 857	-	242 183	-	-	-	-	-
Mopani	1 107 475	1 107 475	264 162	176 712	67%	-	-	35 765	-	139 368	-	-	-	1 579	-
Sekhukhune	920 377	920 377	247 943	103 423	42%	-	-	20 202	-	81 777	1 444	-	-	-	-
Vhembe	1 748 501	1 748 501	516 354	291 459	56%	-	-	94 125	-	186 084	-	-	93	-	-
Waterberg	742 956	742 956	185 739	45 071	24%	-	-	314	-	44 705	-	-	-	-	-
Total	6 250 996	6 250 996	1 672 395	896 705	54%	-	-	188 263	-	694 117	1 444	-	93	1 579	-

Source: National Treasury Local Government Database

Figure 4 : Capital Expenditure per Funding Source



Source: National Treasury Local Government Database

Table 10 and Figure 4 above indicate that municipalities' capital budgets are funded from mainly two sources namely, national grants and own revenue. National grants make up 77 percent (R694 million) of the year-to-date capital funding of R1.7 billion with own revenue making up 21 percent (R188 million) of year-to-date capital expenditure.

6.3.4 Cash Flow

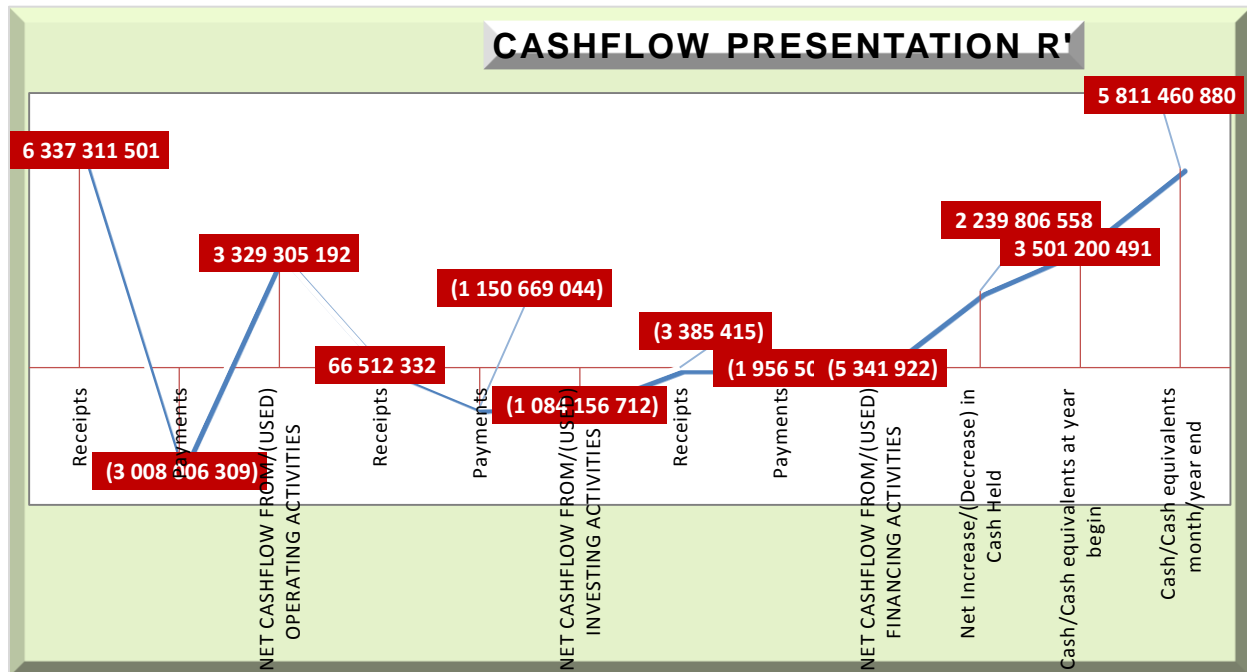
Table 11 : Cash Flow

Cashflow M03 September 2021-2022

R '000	Receipts	Payments	NET CASHFLOW FROM/(USED) OPERATING ACTIVITIES	Receipts	Payments	NET CASHFLOW FROM/(USED) INVESTING ACTIVITIES	Receipts	Payments	NET CASHFLOW FROM/(USED) FINANCING ACTIVITIES	Net Increase/(Decrease) in Cash Held	Cash/Cash equivalents at year begin	Cash/Cash equivalents year end
Capricorn	2 307 659 586	- 1 180 393 718	1 127 265 868	10 882	- 399 546 002	- 399 535 120	- 404 901	- 17 984	- 422 885	727 307 863	717 755 912	1 464 404 756
Mopani	1 249 072 717	- 158 231 485	1 090 841 232	1 832 995	- 267 789 015	- 265 956 020	203 442	-	203 442	825 088 654	49 866 727	944 179 478
Sekhukhune	404 524 843	- 820 142 151	- 415 617 308	62 976 252	- 89 659 921	- 26 683 669	- 401 541	- 1 938 523	- 2 340 064	- 444 641 041	919 577 558	511 180 714
Vhembe	1 315 246 947	- 471 298 971	843 947 976	347 442	- 328 745 380	- 328 397 938	29 100	-	29 100	515 579 138	1 675 604 876	2 158 551 164
Waterberg	1 060 807 408	- 377 939 984	682 867 424	1 344 761	- 64 928 726	- 63 583 965	- 2 811 515	-	- 2 811 515	616 471 944	138 395 418	733 144 768
Total	6 337 311 501	- 3 008 006 309	3 329 305 192	66 512 332	- 1 150 669 044	- 1 084 156 712	- 3 385 415	- 1 956 507	- 5 341 922	2 239 806 558	3 501 200 491	5 811 460 880

Source: National Treasury Local Government Database

Figure 5 : Cash flow Performance



Source: National Treasury Local Government Database

Municipalities in the province closed the month of September 2021 with a surplus cash and cash equivalent of R5.8 billion. The Cash and cash equivalents at beginning of the

year were R3.5 billion. A net increase in cash and cash equivalents for an amount of 2.7 billion was realised. In the previous financial year, the cash flow mapping had issues noted as reported in the previous reports, the PT will exert more emphasis in monitoring the performance of the cash flow to ensure that the mapping issues are resolved and that the reporting is correct on a month-to-month basis.

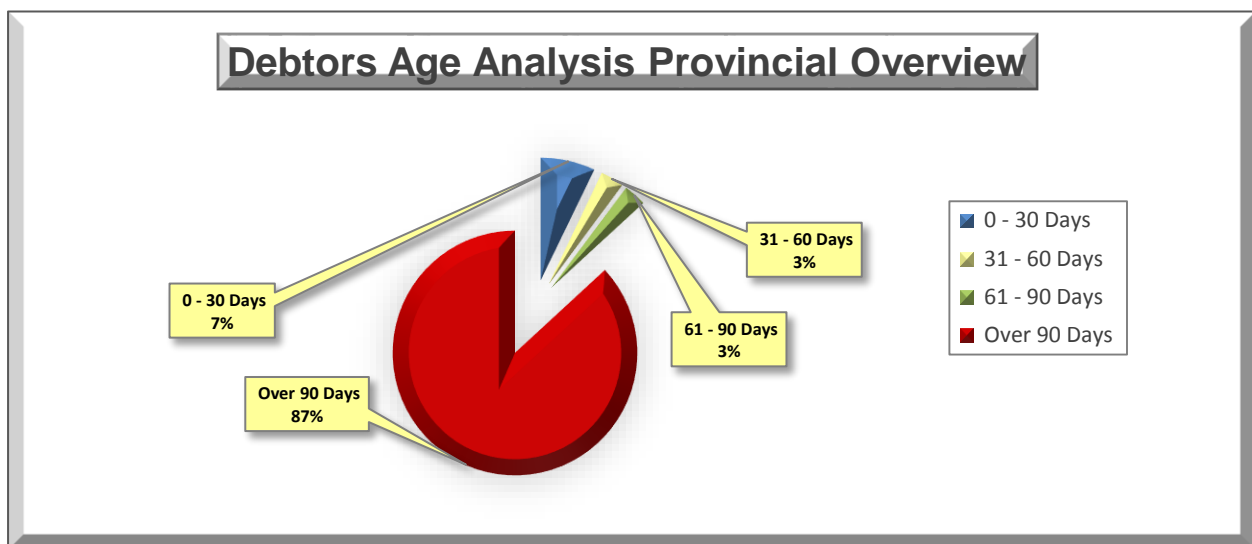
6.3.5 Debt Management

Table 12 : Debtors Age Analysis

Debtors Detail - M03 September 2021/ 2022									
R '000	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total
	Total	%	Total	%	Total	%	Total	%	Total
Capricorn	186,535	6%	138,596	4%	105,281	3%	2,828,088	87%	3,258,500
Mopani	351,705	9%	62,536	2%	102,405	3%	3,294,570	86%	3,811,216
Sekhukhune	39,967	4%	18,829	2%	20,567	2%	845,192	91%	924,555
Vhembe	150,563	8%	90,905	5%	82,388	4%	1,682,093	84%	2,005,949
Waterberg	210,097	6%	98,434	3%	79,911	2%	2,849,904	88%	3,238,346
Total	938,867	7%	409,300	3%	390,552	3%	11,499,847	87%	13,238,566

Source: National Treasury Local Government Database

Figure 6 : Debtors Age Analysis - Provincial Overview



Source: National Treasury Local Government Database

The figure above reveals that 87 percent of the customers have been outstanding for a period of over 90 days. This is an indication that municipalities do not effectively implement debt and credit control policies to collect debt due. The district with most debtors over 90 days in percentage terms is Sekhukhune at 91 percent followed by Waterberg at 88 percent. Capricorn, Mopani & Vhembe respectively recorded 87, 86 & 84 percent. 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 - M03 September 2021/2022									
R '000	Government		Business		Households		Other		Total
	Total	%	Total	%	Total	%	Total	%	
Capricorn	490,731	15%	1,480,962	45%	1,202,935	37%	83,872	0	3,258,500
Mopani	430,687	11%	546,431	14%	2,833,591	74%	508	0%	3,811,217
Sekhukhune	155,332	17%	255,761	28%	513,461	56%	0	0%	924,554
Vhembe	229,489	11%	387,749	19%	1,388,713	69%	0	0%	2,005,951
Waterberg	1,342,253	41%	333,457	10%	1,562,638	48%	0	0%	3,238,348
Total	2,648,492	20%	3,004,360	23%	7,501,338.00	57%	84,380	0%	13,238,570

Source: National Treasury Local Government Database

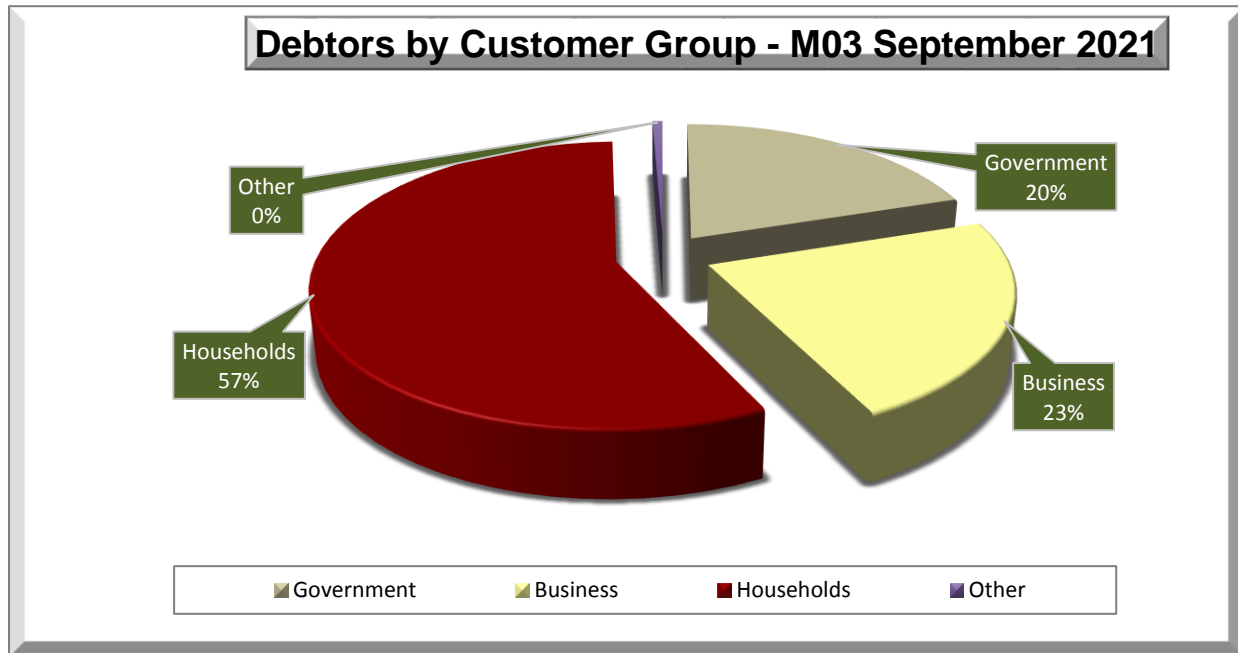
Table 13 above indicates that the total debtors up to the end of September 2021 categorized by customer group amounted to R13 billion. Outstanding debtors in respect of Households are the highest at R7.5 billion or 57 percent of the total debtors.

The following can be noted based on table 13 above for the period under review:

- Despite the pandemic, credit control needs to be emphasized mostly over households
- Government forums which have already been established need to continue their effective mandate over government debt as it currently stands at 20 percent.

Limpopo Provincial Treasury is intending to assist in monitoring the payments by departments through the departmental In Year Monitoring System.

Figure 7 : Debtors by Customer Group



Source: National Treasury Local Government Database

Figure 7 indicates that government entities contribute the second largest share at 20 per cent or R2.6 billion. In this regard, a forum was established to facilitate the payment of outstanding government debt owed by the government entities which is facilitated by CoGHSTA.

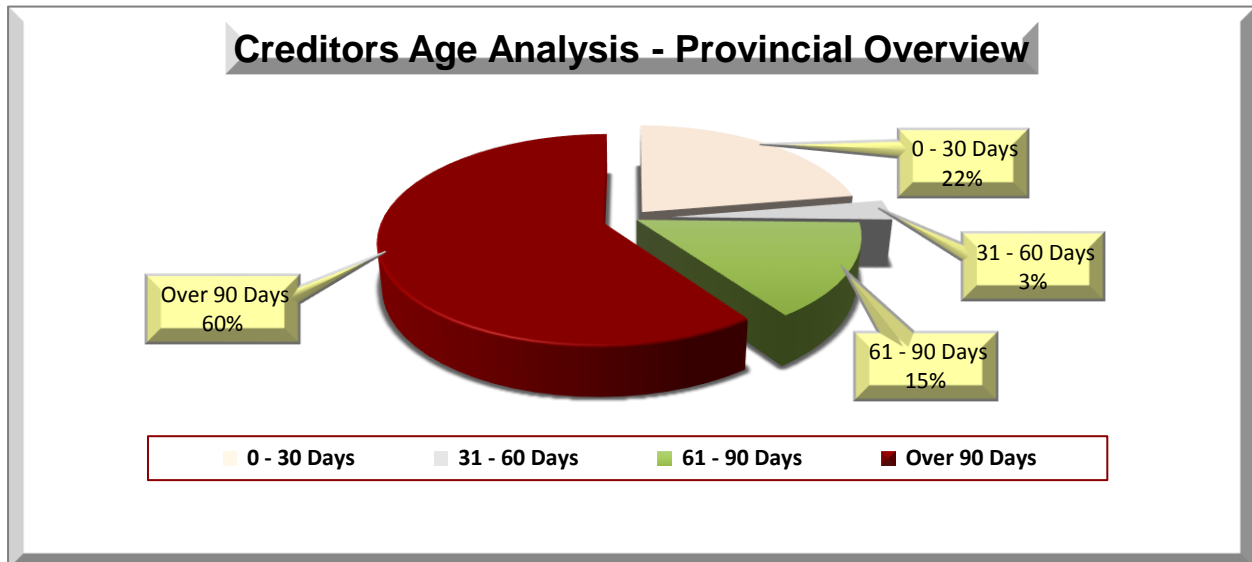
Table 14 : Creditors Age Analysis per District

Creditors Age Analysis - M03 September 2021/2022									
R '000	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total
	Total	%	Total	%	Total	%	Total	%	Total
Capricorn	172,291	98%	587	0%	34	0%	2,223	1%	175,135
Mopani	37,106	8%	13,020	3%	166,759	34%	273,222	56%	490,107
Sekhukhune	15,610	39%	12,393	31%	12,241	30%	-1	0%	40,243
Vhembe	37,080	76%	9,835	20%	510	1%	1,622	3%	49,047
Waterberg	194,945	15%	26,458	2%	121,865	9%	948,013	73%	1,291,281
Total	457,032	22%	62,293	3%	301,409	15%	1,225,079	60%	2,045,813

Source: National Treasury Local Government Database

Figure 8 below provides snapshot overview of the Creditors Ageing.

Figure 8 : Creditors Age Analysis - Provincial Overview



Source: National Treasury Local Government Database

Table 14 and Figure 8 above indicates that the total creditors for the period ending September categorized by district amounted to R2 billion. Outstanding creditors in the bracket “over 90 days “are the highest at R1.2 billion or 60 percent of the total creditors.

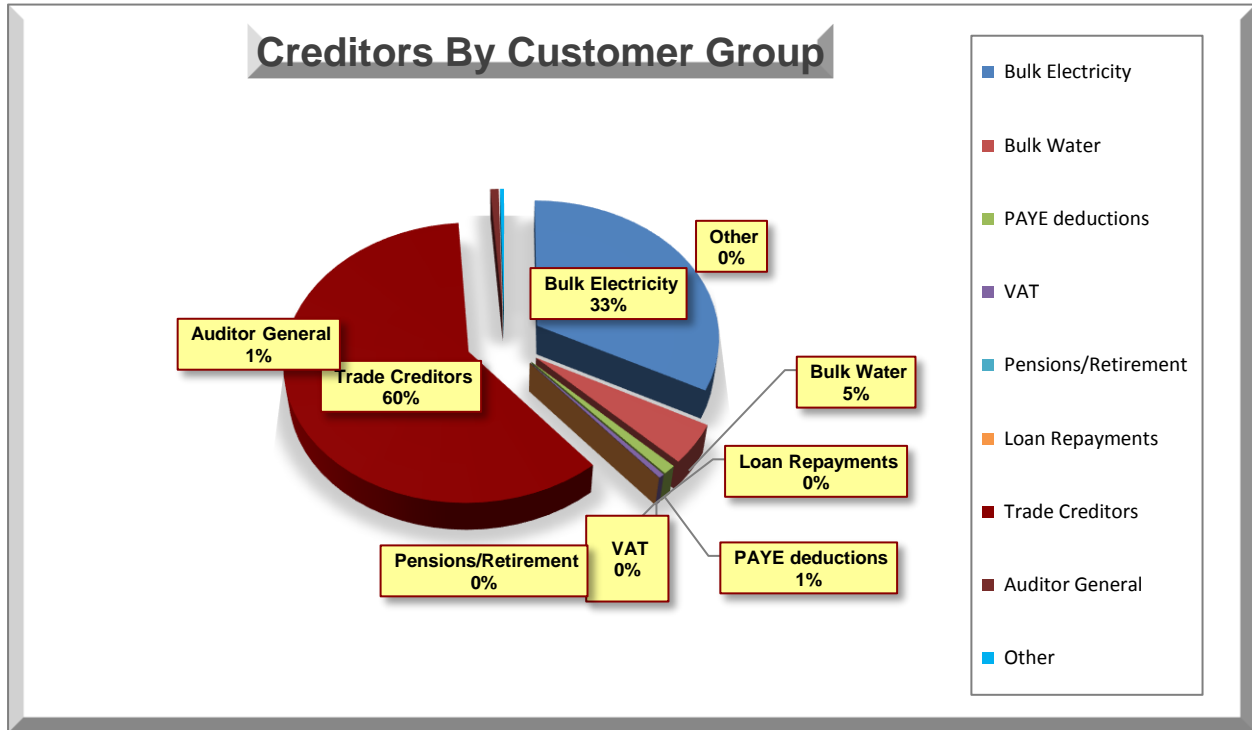
Table 15 : Creditors by Customer Group per District

Creditor Age Analysis - M03 September 2021/2022																	
R '000	Bulk Electricity		Bulk Water		PAYE deductions		VAT		Pensi ons/	Loan Rep	Trade Creditors		Auditor General		Other		Total
	Total	%	Total	%	Total	%	Total	%	Total	Total	%	Total	%	Total	%		
Capricorn	91	0%	-	0%	-	0%	-	0%	-	-	168,928	96%	-	0.00%	6,116	3%	175,135
Mopani	-	0%	-	0%	-	0%	-	0%	-	-	487,809	100%	1,147	0.23%	1,150	0%	490,106
Sekhukhune	-	0%	36,892	92%	-	0%	-	0%	-	-	3,352	8%	-	0.00%	-	0%	40,244
Vhembe	-	0%	-	0%	-	0%	-	0%	-	-	49,179	100%	-	0.00%	-132	0%	49,047
Waterberg	667,558	52%	58,859	5%	21,605	2%	9,705	1%	-	-	517,401	40%	15,439	1.20%	712	0%	1,291,279
Total	667,649	52%	95,751	5%	21,605	1%	9,705	0%	-	-	1,226,669	60.0%	16,586	0.81%	7,846	0%	2,045,811

Source: National Treasury Local Government Database

Table 15 above provides for creditors by District and by item, Figure 9 below further provides for creditors by customer group.

Figure 9 : Creditors by Customer Group



Source: National Treasury Local Government Database

6.3.6 Spending on Conditional Grant

Refer to next page for table on Grants...

Table 16 : Conditional Grants

R '000	Municipal Infrastructure Grant		Public Transport Network Grant		Integrated National Electrification Programme		Neighbourhood Development Partnership		Rural Road Assets Management Systems Grant		Regional Bulk Infrastructure Grant (Schedule 5B)	
	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent
Capricorn	395 495 000	84 087 942	178 544 000	3 576 455	50 000 000	5 429 095	35 000 000	6 207 375	2 475 000	719 672	218 806 000	41 713 697
Mopani	768 386 000	118 199 520	-	-	64 020 000	4 578 927	-	-	2 255 000	-	-	-
Sekhukhur	762 092 000	53 857 095	-	-	61 348 000	6 730 227	-	-	2 341 000	-	-	-
Vhembe	875 742 000	-	-	-	49 296 000	-	-	-	2 299 000	-	-	-
Waterberg	314 495 000	12 397 344	-	-	73 500 000	-	-	-	2 179 000	-	-	-
Total	3 116 210 000	268 541 901	178 544 000	3 576 455	298 164 000	16 738 249	35 000 000	6 207 375	11 549 000	719 672	218 806 000	41 713 697

Source: National Treasury Local Government Database

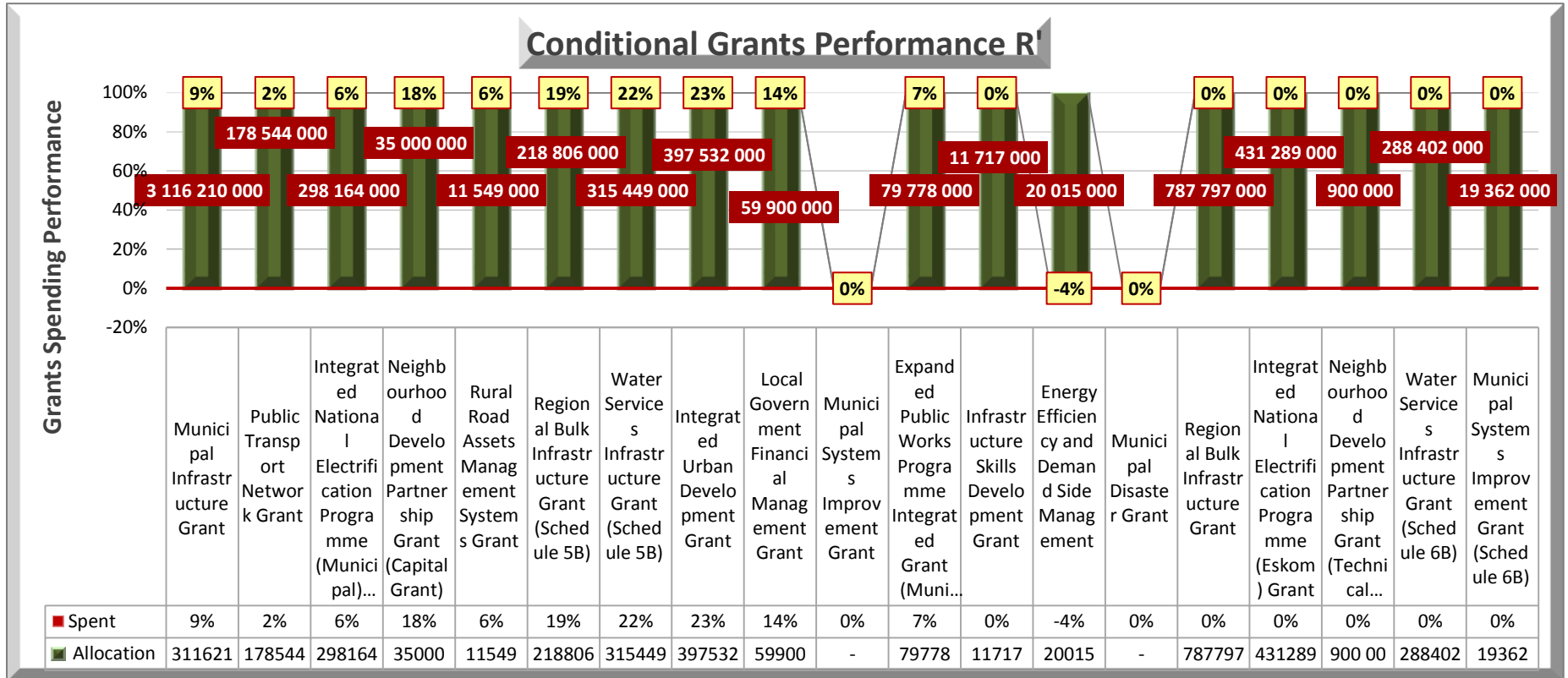
R '000	Water Services Infrastructure Grant (Schedule 5B)		Integrated Urban Development Grant		Local Government Financial Management Grant		Municipal Systems Improvement Grant (Schedule 5B)		Expanded Public Works Programme Integrated Grant (Municipality)		Infrastructure Skills Development Grant	
	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent
Capricorn	160 000 000	51 273 616	397 532 000	91 895 481	10 100 000	2 046 368	-	-	16 501 000	3 039 419	6 217 000	-
Mopani	42 363 000	15 536 810	-	-	14 050 000	3 901 468	-	-	26 731 000	341 239	-	-
Sekhukhune	-	-	-	-	12 100 000	2 051 966	-	-	15 087 000	1 818 000	-	-
Vhembe	44 000 000	-	-	-	11 700 000	-	-	-	14 093 000	-	5 500 000	-
Waterberg	69 086 000	3 790 880	-	-	11 950 000	623 114	-	-	7 366 000	409 774	-	-
Total	315 449 000	70 601 306	397 532 000	91 895 481	59 900 000	8 622 916	-	-	79 778 000	5 608 432	11 717 000	-

Source: National Treasury Local Government Database

R '000	Energy Efficiency and Demand Side Management (Municipal) Grant		Municipal Disaster Grant		Regional Bulk Infrastructure Grant		Integrated National Electrification Programme (Eskom) Grant		Development Partnership Grant (Technical Assistance)		Water Services Infrastructure Grant (Schedule 6B)		Municipal Systems Improvement Grant (Schedule 6B)		TOTALS	
	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent
Capricorn	6 000 000	-	-	-	-	-	71 726 000	-	300 000	-	-	-	3 871 000	-	1 552 567 000	289 989 120
Mopani	7 000 000	- 869 565	-	-	412 413 000	-	60 670 000	-	-	-	48 402 000	-	4 031 000	-	1 450 321 000	141 688 399
Sekhukhune	4 015 000	-	-	-	224 645 000	-	122 962 000	-	-	-	50 000 000	-	4 031 000	-	1 258 621 000	64 457 288
Vhembe	-	-	-	-	80 000 000	-	90 374 000	-	600 000	-	-	-	3 031 000	-	1 176 635 000	-
Waterberg	3 000 000	-	-	-	70 739 000	-	85 557 000	-	-	-	190 000 000	-	4 398 000	-	832 270 000	17 221 112
Total	20 015 000	- 869 565	-	-	787 797 000	-	431 289 000	-	900 000	-	288 402 000	-	19 362 000	-	6 270 414 000	513 355 919

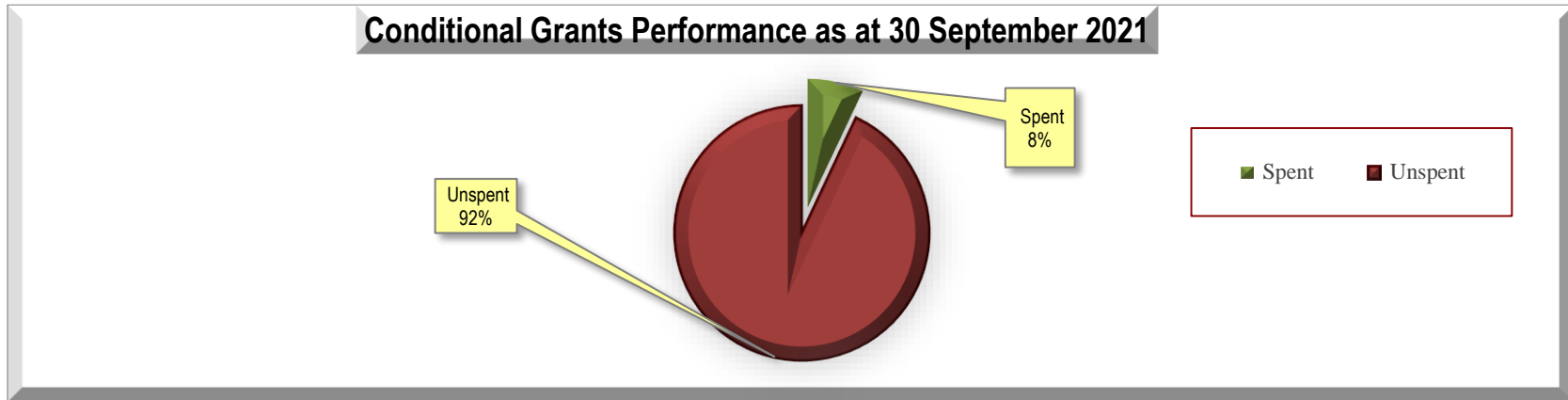
Source: National Treasury Local Government Database

Figure 10 : Conditional Grants



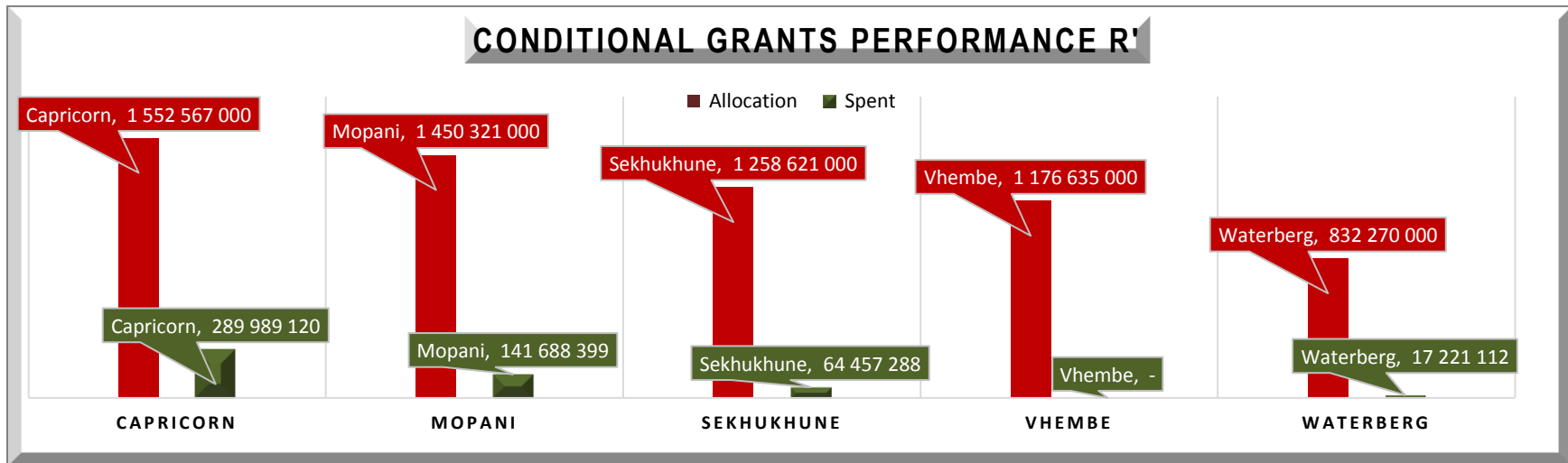
Source: National Treasury Local Government Database

Figure 11 : Conditional Grants Provincial Overview



Source: National Treasury Local Government Database

Figure 12 : Conditional Grants District Performance



Source: National Treasury Local Government Database

At the end of September 2021, the aggregate conditional grants spending stands at 8 percent.

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 RAUD, ORGB, PROR, as at 30 September 2021. As revealed in the earlier table, for M03 only one municipality namely, Maruleng Local Municipality did not submit the monthly budget statement return by the reporting date.

Table 17 : mSCOA uploads

MSCOA - Summary - Upload and Segment Validation
 Green = correct (Phase 2), Yellow = Segment errors (Phase 2), Orange = Submitted with Error (Phase 1), Red = Outstanding, Blank = N/A
 ADJB and PRAD: Not required to submit ADJB and PRAD if no adjustments are done, if ADJB submitted but not PRAD then PF
 Projected months on the budget forms are temporarily not validated on (Charges and Recoveries Balance) and (Trial Balance)

	SUBMISSIONCODE	Financial Year								
		2020		2021		2022				
		RAUD	PAUD	ORGB	PROR	M01	M02	M03		
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. LPT reviewed roll over request for municipalities which were due by 31 August 2021.

LPT participates in grant management meetings that are hosted by CoGHSTA aimed at assisting municipalities to ascertain challenges linked to slow spending of grants. LPT will monitor the budget funding plans of municipalities to ensure that municipalities adhere to the targets outlined in those respective plans. This will assist in ensuring that municipalities gradually put in the required mechanisms to ensure the turn-around of finances and ensure the implementation of adopted funding plans and UIFW strategies.

9 Summary and Conclusion

The pandemic continues to affect the municipal budgets 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 about cash flow and capital expenditure. Grant spending remains significantly lower than projection which is worrying as funds could be reverted to the National Revenue Fund should they not be fully spend by the end of the financial year. Also worrying are the low revenue actuals versus the year-to-date projections and the low debt recovery rates. This could be indicative of the continued economic pressures on households and businesses because of the pandemic.

Municipalities are encouraged maintain the targeted projections and where such is not achieved revise their revenue projections downwards during the main adjustment budget period. This however had to be accompanied with reduction in expenditure items that are

not directly linked to core service delivery commitments to ensure financial sustainability and maintaining a funded budget.

Appendices

Appendix - 1: Operating Revenue

Appendix 1: Operating Revenue - M03 September 2021/2022													
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		
Blouberg	309 517	309 517	77 379	121 944	158%	25 748	6 461	1 929	207	342	1 878	222	85 157
Capricorn	818 700	818 700	259 767	309 532	119%	-	-	14 140	1 732	-	4 563	361	288 736
Lepelle-Nkumpi	505 983	505 983	126 496	168 507	133%	7 907	-	19 736	2 281	1 681	17 755	2 845	116 302
Molemole	268 172	268 172	67 043	80 666	120%	7 651	2 124	(1)	(0)	687	3 586	67	66 552
Polokwane	4 028 835	4 028 835	1 007 209	1 091 456	108%	132 670	296 391	57 746	38 072	35 747	71 994	5 504	453 332
Total	5 931 206	5 931 206	1 537 893	1 772 106	115%	173 976	304 976	93 551	42 291	38 457	99 777	8 999	1 010 078
Ba-phalaborwa	584 260	584 260	146 065	158 557	109%	29 886	22 026	9 679	1 839	4 303	16 844	299	73 682
Greater Giyani	551 574	551 574	137 894	170 832	124%	16 242	-	-	-	2 010	15 400	426	136 754
Greater Letaba	410 102	410 102	102 525	137 903	135%	1 953	(195)	(489)	(194)	741	6 375	108	129 603
Greater Tzaneen	1 403 942	1 403 942	394 851	490 630	124%	35 165	234 617	-	-	9 293	23 029	3 088	185 438
Maruleng	294 012	294 012	64 683	70 756	109%	8 598	-	345	40	368	752	1 086	59 567
Mopani	1 552 247	1 552 247	388 062	440 978	114%	-	-	-	-	-	1 370	422	439 186
Total	4 796 136	4 796 136	1 234 079	1 469 657	119%	91 845	256 448	9 534	1 685	16 715	63 770	5 430	1 024 230
Elias Mtsaedi	546 626	546 626	167 196	172 173	103%	10 139	25 157	-	-	2 404	6 778	246	127 450
Ephraim Mogale	312 927	312 927	87 620	100 808	115%	10 433	18 390	-	-	1 378	2 511	400	67 696
Tubase Fetakgomo	734 041	734 041	183 510	246 069	134%	29 365	-	-	-	7 778	6 984	360	201 581
Makhuduthamaga	400 822	400 822	100 206	126 021	126%	-	-	-	-	-	597	1 583	123 841
Sekukhune	1 113 047	1 113 047	278 262	409 082	147%	-	-	21 159	3 374	-	10 611	208	373 730
Total	3 107 463	3 107 463	816 793	1 054 153	129%	49 937	43 547	21 159	3 374	11 559	27 481	2 798	894 298
Makhado	1 201 835	1 201 835	300 459	202 328	67%	23 821	(9 726)	-	24	3 451	15 614	1 749	167 395
Musina	875 107	875 107	218 777	138 894	63%	7 800	33 998	7 606	264	3 724	9 911	265	75 326
Collins Chabane	557 799	557 799	142 050	177 279	125%	(2 959)	-	-	-	851	4 992	1 989	172 406
Thulamela	757 975	757 975	189 494	257 553	136%	22 890	-	-	-	6 532	18 988	2 303	206 841
Vhembe	1 561 765	1 561 765	506 070	631 488	125%	-	-	143 656	17	-	12 161	21 901	453 753
Total	4 954 481	4 980 481	1 356 849	1 407 542	104%	51 551	24 271	151 262	305	14 557	61 666	28 208	1 075 721
Bela bela	486 510	486 510	121 628	110 616	91%	20 617	30 106	9 226	5 274	2 463	4 086	1 088	37 756
Lephalale	666 957	666 957	166 739	188 838	113%	24 862	36 710	23 035	7 258	3 764	18 832	853	73 524
Modimolle-Mookgopong	711 722	711 722	177 931	128 091	72%	32 575	(2 649)	16 584	7 690	5 433	16 126	1 417	50 916
Mogalakwena	1 152 078	1 152 078	288 019	347 149	121%	21 900	64 156	22 864	5 473	4 728	19 880	5 631	202 517
Thabazimbi	427 635	427 635	106 909	73 723	69%	16 478	10 572	27 966	7 110	4 323	6 937	337	-
Waterberg	150 769	150 769	37 692	59 815	159%	-	-	-	-	-	844	375	58 596
Total	3 595 671	3 595 671	898 917	908 232	101%	116 432	138 894	99 676	32 805	20 710	66 704	9 701	423 310
Grand Total	22 384 956 422	22 410 956 422	5 844 531 544,0	6 611 689 909,0		483 740 870	768 137 026	375 181 915	80 459 932	101 998 982	319 398 576	55 135 775	4 427 636 833

Source: National Treasury Local Government Database

Appendix - 2: Operating Expenditure

Appendix 2: Operating Expenditure - M03 September 2021/2022														
R'000	Original Budget	Adjusted Budget	YTD Budget	YTD Actual	% of Budget	Employee Related Cost	Councillor Remuneration	Debt Impairment	Depreciation and asset impairment	Bulk Purchases	Contracted Services	Other Materials	Transfers and Subsidies	Other Expenditure
Blouberg	341 522	341 522	85 381	62 472	73%	27 656	4 165	-	-	14 516	9 683	-	36	6 416
Capricorn	877 217	877 217	232 507	161 956	70%	72 108	3 423	-	18 759	-	31 620	-	-	36 045
Lepelle-Nkumpi	417 402	417 402	104 351	59 093	57%	23 373	5 603	1 593	7 008	-	11 806	-	-	9 711
Molemole	247 929	247 929	61 983	41 547	67%	22 045	3 162	-	-	4 227	5 314	-	-	6 799
Polokwane	3 789 546	3 789 546	947 386	839 398	89%	239 924	9 367	12 359	-	285 135	203 975	-	7 997	80 642
Total	5 673 615	5 673 615	1 431 609	1 164 467	81%	385 105	25 720	13 952	25 767	303 878	262 399	-	8 033	139 613
Ba-phalaborwa	613 092	613 092	153 273	85 843	56%	27 645	3 169	-	-	22 353	16 897	-	-	15 779
Greater Giyani	502 007	502 007	125 502	70 686	56%	36 333	5 932	-	-	-	16 492	-	-	11 928
Greater Letlaba	361 591	361 591	90 398	62 725	69%	23 618	8 015	-	-	5 928	9 760	-	-	15 404
Greater Tzaneen	1 322 173	1 322 173	290 231	200 606	69%	100 292	6 521	-	-	26 130	13 978	-	3 994	49 690
Maruleng	243 876	243 876	53 653	6 871	13%	-	-	-	-	64	4 516	-	-	2 290
Mopani	1 712 476	1 712 476	428 119	227 731	53%	89 239	5 765	-	-	-	38 399	-	-	94 328
Total	4 755 214	4 755 214	1 141 175	654 461	57%	277 126	29 403	-	-	54 475	100 042	-	3 994	189 420
Elas Mobsaleli	532 675	532 675	139 506	109 111	78%	35 298	6 061	-	-	22 353	19 292	-	764	25 343
Ephraim Mogale	342 893	342 893	96 011	49 224	51%	21 514	3 390	-	-	11 559	5 159	-	-	7 601
Tubatse Fetakgomo	775 518	775 518	193 880	114 899	59%	47 314	7 999	1 841	-	-	30 658	-	-	27 088
Makhuduthamaga	361 276	361 276	90 319	84 006	93%	21 798	5 873	-	7 998	-	34 556	-	1 034	12 746
Sekhukhune	1 103 532	1 103 532	275 884	181 386	66%	96 496	3 919	-	-	-	18 522	-	746	61 702
Total	3 115 894	3 115 894	795 600	538 625	68%	222 421	27 242	1 841	7 998	33 912	108 187	-	2 544	134 480
Makhado	1 111 661	1 111 661	277 915	232 840	84%	60 210	6 548	22 411	34 551	43 593	40 172	-	-	25 354
Musina	857 304	857 304	214 334	48 276	23%	34 553	2 495	-	-	264	6 135	-	1 342	3 487
Collins Chabane	443 228	469 228	113 407	79 701	70%	27 395	6 626	-	-	-	22 013	-	2 422	21 244
Thulamela	757 663	757 663	189 416	128 230	68%	69 557	7 676	127	13 091	-	19 663	-	2 998	15 119
Vhembe	1 560 233	1 560 233	346 946	221 672	64%	162 460	3 413	-	12 435	-	13 929	-	-	29 435
Total	4 730 090	4 756 090	1 142 019	710 719	62%	354 176	26 759	22 538	60 077	43 857	101 912	-	6 762	94 639
Bela-bela	459 071	459 071	114 768	94 672	82%	36 263	-	241	-	39 518	8 945	-	-	9 704
Lephalale	663 113	663 113	165 778	132 022	80%	50 895	2 742	129	7 839	38 573	9 562	-	122	22 160
Modimolle-Mookgopong	709 087	709 087	177 272	125 610	71%	55 104	2 805	59	-	48 016	10 481	-	-	9 145
Mogalakwena	1 150 381	1 150 381	287 598	202 214	70%	84 923	5 817	(4)	-	62 662	31 092	-	-	17 725
Thabazimbi	424 375	424 375	106 094	72 244	68%	35 147	2 035	62	-	20 019	6 665	-	-	8 316
Waterberg	189 467	189 467	47 367	39 913	84%	28 388	2 218	-	1 591	-	3 821	-	-	3 895
Total	3 595 494	3 595 494	898 875	666 675	74%	290 721	15 617	486	9 431	208 788	70 566	-	122	70 945
Grand Total	21 870 307	21 896 307	5 409 277	3 734 948		1 529 550	124 740	38 818	103 273	644 910	643 106	-	21 455	629 096

Source: National Treasury Local Government Database

Appendix - 3: Capital Source of Finance

Original Budget	Adjusted Budget	Year To Date Budget	YTD Actual	% of Budget	External Loans	Assets	Internally Generated	Public Contributions/Donations	Transfers & Grants		District Municipality	Other	Borrowing	Other
									National	Provincial Grants				
Blouberg	68 144	68 144	17 036	9 662	57%	-	-	2 355	-	7 307	-	-	-	-
Capricorn	323 927	323 927	106 257	118 717	112%	-	-	24 619	-	94 099	-	-	-	-
Lepelle-Nkumpi	145 663	145 663	36 416	9 499	26%	-	-	1 764	-	7 735	-	-	-	-
Molemole	65 394	65 394	16 348	6 526	40%	-	-	1 517	-	5 010	-	-	-	-
Polokwane	1 128 560	1 128 560	282 140	135 636	48%	-	-	7 603	-	128 033	-	-	-	-
Total	1 731 687	1 731 687	458 198	280 040	61%	-	-	37 857	-	242 183	-	-	-	-
Ba-phalaborwa	56 127	56 127	14 032	4 641	33%	-	-	-	-	4 641	-	-	-	-
Greater Giyani	113 672	113 672	28 418	25 171	89%	-	-	4 039	-	21 132	-	-	-	-
Greater Letaba	116 244	116 244	29 061	27 297	94%	-	-	15 209	-	12 088	-	-	-	-
Greater Tzaneen	130 857	130 857	25 029	56 458	226%	-	-	561	-	54 318	-	-	-	1 579
Maruleng	167 381	167 381	36 824	17 303	47%	-	-	15 955	-	1 348	-	-	-	-
Mopani	523 194	523 194	130 798	45 842	35%	-	-	-	-	45 842	-	-	-	-
Total	1 107 475	1 107 475	264 162	176 712	67%	-	-	35 765	-	139 368	-	-	-	1 579
Elias Mokoaledi	88 032	88 032	37 385	16 980	45%	-	-	459	-	16 520	-	-	-	-
Ephraim Mogale	82 383	82 383	23 067	4 198	18%	-	-	2 994	-	1 205	-	-	-	-
Tubatse Fetakgomo	200 578	200 578	50 145	28 435	57%	-	-	12 710	-	14 281	1 444	-	-	-
Makhuduthamaga	125 383	125 383	31 346	15 911	51%	-	-	4 039	-	11 872	-	-	-	-
Sekhukhune	424 001	424 001	106 000	37 899	36%	-	-	-	-	37 899	-	-	-	-
Total	920 377	920 377	247 943	103 423	42%	-	-	20 202	-	81 777	1 444	-	-	-
Makhado	424 622	424 622	106 156	36 810	35%	-	-	23 074	-	13 736	-	-	-	-
Musina	87 455	87 455	20 023	701	2857%	-	-	-	-	-	-	-	93	-
Collins Chabane	267 308	267 308	66 827	74 428	111%	-	-	44 325	-	29 743	-	-	-	-
Thulamela	199 305	199 305	49 826	15 920	32%	-	-	2 238	-	13 681	-	-	-	-
Vhembe	769 811	769 811	273 522	163 600	60%	-	-	24 487	-	128 923	-	-	-	-
Total	1 748 501	1 748 501	516 354	291 459	56%	-	-	94 125	-	186 084	-	-	93	-
Bela bela	60 920	60 920	15 230	9 211	60%	-	-	10	-	9 201	-	-	-	-
Lephalale	113 661	113 661	28 415	10 557	37%	-	-	275	-	10 282	-	-	-	-
Modimolle-Mookgopong	151 473	151 473	37 868	6 695	18%	-	-	29	-	6 614	-	-	-	-
Mogalakwena	290 790	290 790	72 697	11 913	16%	-	-	-	-	11 913	-	-	-	-
Thabazimbi	125 212	125 212	31 303	6 695	21%	-	-	-	-	6 695	-	-	-	-
Waterberg	900	900	225	-	0%	-	-	-	-	-	-	-	-	-
Total	742 956	742 956	185 739	45 071	24%	-	-	314	-	44 705	-	-	-	-
Grand Total	6 250 996 329	6 250 996 329	1 672 395 478	896 704 971		-	-	188 262 984	-	694 116 557	1 443 866	-	93 455	1 578 976

Source: National Treasury Local Government Database

Appendix – 4: Capital Expenditure (Detail)

Appendix 4: Capital Expenditure - M03 September 2021-2022													
R'000	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	Community and public safety	Economic and environment	Other
Blouberg	68 144	68 144	17 036	9 662	57%	1 005	-	-	323	368	-	7 966	-
Capricorn	323 927	323 927	106 257	118 717	112%	-	117 674	-	-	1 043	-	-	-
Lepelle-Nkumpi	145 663	145 663	36 416	9 499	26%	-	-	-	-	3	-	9 496	-
Molemole	65 394	65 394	16 348	6 526	40%	497	-	6 030	-	-	-	-	-
Polokwane	1 128 560	1 128 560	282 140	135 636	48%	2 640	34 199	18 589	-	1 355	9 450	69 403	-
Total	1 731 687	1 731 687	458 198	280 040	61%	4 141	151 873	24 619	323	2 769	9 450	86 866	-
Ba-phalaborwa	56 127	56 127	14 032	4 641	33%	-	-	-	-	-	-	4 641	-
Greater Giyani	113 672	113 672	28 418	25 171	89%	-	-	-	1 676	-	945	22 550	-
Greater Letaba	116 244	116 244	29 061	27 297	94%	1 523	-	-	-	-	4 705	21 069	-
Greater Tzaneen	130 857	130 857	25 029	56 458	226%	1 579	-	-	-	-	-	54 879	-
Maruleng	167 381	167 381	36 824	17 303	47%	-	-	-	-	85	(39)	17 257	-
Mopani	523 194	523 194	130 798	45 842	35%	-	38 569	-	-	-	-	7 273	-
Total	1 107 475	1 107 475	264 162	176 712	67%	3 102	38 569	-	1 676	85	5 611	127 669	-
Elias Mokoale	88 032	88 032	37 385	16 980	45%	667	-	-	-	459	-	15 853	-
Ephraim Mogale	82 383	82 383	23 067	4 198	18%	2 984	-	-	-	-	10	1 205	-
Tubatse Fetakg	200 578	200 578	50 145	28 435	57%	-	-	28	30	11 447	-	16 930	-
Makhuduthamad	125 383	125 383	31 346	15 911	51%	-	-	-	-	1 735	-	14 176	-
Sekhukhune	424 001	424 001	106 000	37 899	36%	-	37 899	-	-	-	-	-	-
Total	920 377	920 377	247 943	103 423	42%	3 651	37 899	28	30	13 641	10	48 165	-
Makhado	424 622	424 622	106 156	36 810	35%	4 531	-	-	-	12 638	769	18 872	-
Musina	87 455	87 455	20 023	701	3%	93	-	-	-	-	-	607	-
Collins Chabane	267 308	267 308	66 827	74 428	111%	31 780	-	-	6 206	10 679	5 923	19 841	-
Thulamela	199 305	199 305	49 826	15 920	32%	-	-	-	251	-	-	15 669	-
Vhembe	769 811	769 811	273 522	163 600	60%	-	49 354	-	-	331	75	113 840	-
Total	1 748 501	1 748 501	516 354	291 459	56%	36 405	49 354	-	6 456	23 647	6 766	168 830	-
Bela bela	60 920	60 920	15 230	9 211	60%	-	2 939	5 265	-	10	611	386	-
Lephalale	113 661	113 661	28 415	10 557	37%	2 128	3 374	-	1 334	636	2 160	925	-
Modimolle-Mook	151 473	151 473	37 868	6 695	18%	202	52	953	961	-	2 481	2 046	-
Mogalakwena	290 790	290 790	72 697	11 913	16%	1 007	7 014	-	-	-	-	3 892	-
Thabazimbi	125 212	125 212	31 303	6 695	21%	1 706	(107)	1 005	-	-	2 238	-	1 852
Waterberg	900	900	225	-	0%	-	-	-	-	-	-	-	-
T total	742 956	742 956	185 739	45 071	24%	5 043	13 273	7 223	2 294	645	7 490	7 250	1 852
Grand Total	6 250 996 329	6 250 996 329	1 672 395 478	896 704 971		52 341 559	290 967 882	31 870 303	10 779 589	40 788 089	29 326 228	438 778 919	1 852 402

Source: National Treasury Local Government Database

Appendix – 5: Cash Flows

R '000	NET CASHFLOW FROM/(USED) OPERATING	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	20 684	(9 662)	-	11 022	41 331	50 758
Capricorn	204 924	(126 053)	(18)	78 854	-	78 854
Lepelle-Nkumpi	110 122	(9 499)	(170)	100 452	285 750	407 115
Molemole	252 265	(6 526)	(57)	245 681	89 531	335 225
Polokwane	539 271	(247 795)	(177)	291 298	301 145	592 453
Total	1 127 266	(399 535)	(423)	727 308	717 756	1 464 405
Ba-phalaborwa	5 873	(5 337)	501	1 036	-	1 036
Greater Giyani	-	-	-	-	-	-
Greater Letaba	130 285	(34 799)	(1)	95 485	4 170	99 629
Greater Tzaneen	389 962	(62 274)	(296)	327 391	-	327 391
Maruleng	101 297	(15 968)	-	85 329	125 174	209 227
Mopani	463 424	(147 577)	-	315 847	(79 478)	306 895
Total	1 090 841	(265 956)	203	825 089	49 867	944 179
Elias Motsoaledi	(81 286)	(22 413)	(1 994)	(105 693)	11 379	(93 320)
Ephraim Mogale	87 162	(4 782)	(15)	82 365	250 618	360 662
Tubatse Fetakgodi	128 911	(24 567)	-	104 344	291 534	403 449
Makhuduthamaga	-	-	-	-	-	-
Sekhukhune	(550 404)	25 077	(330)	(525 657)	366 047	(159 611)
Total	(415 617)	(26 684)	(2 340)	(444 641)	919 578	511 181
Makhado	83 314	(33 014)	33	50 333	226 078	256 614
Musina	114 553	240	-	114 793	25 416	136 739
Collins Chabane	120 019	(103 211)	(1)	16 807	423 240	440 034
Thulamela	(7 943)	(21 378)	(2)	(29 323)	890 588	861 265
Vhembe	534 005	(171 035)	-	362 970	110 283	463 899
Total	843 948	(328 398)	29	515 579	1 675 605	2 158 551
Bela bela	30 162	(11 230)	27	18 959	14 985	31 476
Lephalale	327 506	(14 343)	(1 029)	312 134	-	312 134
Modimolle-Mookgosi	70 916	(14 608)	109	56 417	17 507	39 992
Mogalakwena	209 404	(10 569)	(1 935)	196 900	73 027	269 925
Thabazimbi	22 935	(12 835)	17	10 117	(13 386)	11 493
Waterberg	21 945	-	-	21 945	46 262	68 125
Total	682 867	(63 584)	(2 812)	616 472	138 395	733 145
Grad Total	3 329 305	(1 084 157)	(5 342)	2 239 807	3 501 200	5 811 461

Source: National Treasury Local Government Database

Appendix – 6: Debtors Age Analysis

R '000	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total
	Total	%	Total	%	Total	%	Total	%	
Blouberg	7 916	4%	24 605	14%	1 877	1%	144 887	81%	179 285
Capricorn	(2 845)	-1%	16 754	3%	29 078	6%	477 424	92%	520 411
Lepelle-Nkumpi	16 920	2%	15 001	2%	17 514	2%	784 896	94%	834 331
Molemole	2 800	2%	2 790	2%	5 373	5%	105 423	91%	116 386
Polokwane	161 744	10%	79 446	5%	51 439	3%	1 315 458	82%	1 608 087
Total	186 535	6%	138 596	4%	105 281	3%	2 828 088	87%	3 258 500
Ba-Phalaborwa	74 577	4%	27 497	1%	39 334	2%	1 805 037	93%	1 946 445
Greater Giyani	24 302	5%	(20)	0%	11 957	2%	466 270	93%	502 509
Greater Letaba	4 320	1%	3 431	1%	2 497	1%	303 815	97%	314 063
Greater Tzaneen	248 506	24%	31 628	3%	48 617	5%	719 448	69%	1 048 199
Maruleng	-	0%	-	0%	-	0%	-	0%	-
Mopani	-	0%	-	0%	-	0%	-	0%	-
Total	351 705	9%	62 536	2%	102 405	3%	3 294 570	86%	3 811 216
Elias Motsoaledi	-	0%	-	0%	-	0%	-	0%	-
Ephraim Mogale	9 630	6%	3 277	2%	2 898	2%	151 445	91%	167 250
Tubatse Fetakgomo	11 784	3%	7 786	2%	11 436	2%	427 652	93%	458 658
Makhuduthamaga	-	0%	-	0%	-	0%	-	0%	-
Sekhukhune	18 553	6%	7 766	3%	6 233	2%	266 095	89%	298 647
Total	39 967	4%	18 829	2%	20 567	2%	845 192	91%	924 555
Makhado	37 505	10%	13 573	4%	10 813	3%	315 960	84%	377 851
Musina	13 416	11%	5 782	5%	6 234	5%	94 519	79%	119 951
Collins Chabane	-	0%	-	0%	-	0%	-	0%	-
Thulamela	12 445	2%	10 647	2%	10 363	1%	672 725	95%	706 180
Vhembe	87 197	11%	60 903	8%	54 978	7%	598 889	75%	801 967
Total	150 563	8%	90 905	5%	82 388	4%	1 682 093	84%	2 005 949
Bela Bela	18 595	7%	9 189	3%	8 300	3%	229 425	86%	265 509
Lephalale	51 377	11%	24 890	5%	13 559	3%	387 117	81%	476 943
Modimolle- Mookgongong	29 174	4%	22 022	3%	20 309	3%	679 794	90%	751 299
Mogalakwena	88 958	7%	26 612	2%	23 352	2%	1 053 809	88%	1 192 731
Thabazimbi	21 879	4%	15 707	3%	14 385	3%	499 759	91%	551 730
Waterberg	114	85%	14	10%	6	4%	-	0%	134
Total	210 097	6%	98 434	3%	79 911	2%	2 849 904	88%	3 238 346
Grand Total	938 867		409 300		390 552		11 499 847		13 238 566

Source: National Treasury Local Government Database

Appendix – 7: Debtors by Customer Group

R '000	Government		Business		Households		Other		Total
	Total	%	Total	%	Total	%	Total	%	
Blouberg	179 285	100%	-	0%	-	0%	-	0%	179 285
Capricorn	-	0%	436 539	84%	-	0%	83 872	16%	520 411
Lepelle-Nkumpi	83 406	10%	692 325	83%	58 600	7%	-	0%	834 331
Molemole	116 386	100%	-	0%	-	0%	-	0%	116 386
Polokwane	111 654	7%	352 098	22%	1 144 335	71%	-	0%	1 608 087
Total	490 731	15%	1 480 962	45%	1 202 935	37%	83 872	3%	3 258 500
Ba-Phalaborwa	264 501	14%	74 630	4%	1 607 315	83%	-	0%	1 946 446
Greater Giyani	113 023	22%	51 632	10%	337 346	67%	508	0%	502 509
Greater Letaba	18 907	6%	34 476	11%	260 680	83%	-	0%	314 063
Greater Tzaneen	34 256	3%	385 693	37%	628 250	60%	-	0%	1 048 199
Maruleng	-	0%	-	0%	-	0%	-	0%	0
Mopani	-	0%	-	0%	-	0%	-	0%	-
Total	430 687	11%	546 431	14%	2 833 591	74%	508	0%	3 811 217
Elias Motsoaledi	-	0%	-	0%	-	0%	-	0%	0
Ephraim Mogale	18 384	11%	105 174	63%	43 692	26%	-	0%	167 250
Tubatse Fetakgomo	124 450	0%	119 580	26%	214 627	47%	-	0%	458 657
Makhuduthamaga	-	0%	-	0%	-	0%	-	0%	0
Sekhukhune	12 498	4%	31 007	10%	255 142	85%	-	0%	298 647
Total	155 332	17%	255 761	28%	513 461	56%	0	0%	924 554
Makhado	72 968	19%	134 327	36%	170 557	45%	-	0%	377 852
Musina	29 867	25%	32 661	27%	57 424	48%	-	0%	119 952
Collins Chabane	-	0%	-	0%	-	0%	-	0%	-
Thulamela	59 626	8%	118 243	17%	528 311	75%	-	0%	706 180
Vhembe	67 028	8%	102 518	13%	632 421	79%	-	0%	801 967,00
Total	229 489	11%	387 749	19%	1 388 713	69%	0	0%	2 005 951
Bela Bela	22 830	9%	89 474	34%	153 206	58%	-	0%	265 510
Lephalale	62 745	13%	12 701	3%	401 498	84%	-	0%	476 944
Modimolle-Mookgop	47 825	6%	125 863	17%	577 611	77%	-	0%	751 299,00
Mogalakwena	1 192 731	100%	-	0%	-	0%	-	0%	1 192 731
Thabazimbi	16 122	3%	105 285	19%	430 323	78%	-	0%	551 730
Waterberg	-	0%	134	100%	-	0%	-	0%	134
Total	1 342 253	41%	333 457	10%	1 562 638	48%	0	0%	3 238 348
Grand Total	2 648 492		3 004 360		7 501 338		84 380		13 238 570

Source: National Treasury Local Government Database

Appendix – 8: Creditors Age Analysis

Appendix 8: Creditors Age Analysis - M03 September 2021/2022									
R '000	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total
	Total	%	Total	%	Total	%	Total	%	Total
Blouberg	715	93%	53	7%	-	0%	-	0%	768
Capricorn	-	0%	-	0%	-	0%	-	0%	-
Lepelle-Nkumpi	281	75%	91	24%	-	0%	1	0%	373
Molemole	2 649	50%	443	8%	34	1%	2 222	42%	5 348
Polokwane	168 646	100%	-	0%	-	0%	-	0%	168 646
Total	172 291	98%	587	0%	34	0%	2 223	1%	175 135
Ba-Phalaborwa	506	3%	10	0%	249	2%	15 134	95%	15 899
Greater Giyani	-	0%	-	0%	-	0%	386	100%	386
Greater Letaba	3 952	55%	1 001	14%	2 138	30%	72	1%	7 163
Greater Tzaneen	2 391	37%	1 004	16%	226	4%	2 794	44%	6 415
Maruleng	-	0%	-	0%	-	0%	-	0%	-
Mopani	30 257	7%	11 005	2%	164 146	36%	254 836	55%	460 244
Total	37 106	8%	13 020	3%	166 759	34%	273 222	56%	490 107
Elias Motsoaledi	-	0%	-	0%	-	0%	-	0%	-
Ephraim	76	100%	-	0%	-	0%	-	0%	76
Mogale	230	100%	-	0%	-	0%	-	0%	230
Tubatse	-	0%	-	0%	-	0%	-	0%	-
Fetakgomo	15 304	38%	12 393	31%	12 241	31%	(1)	0%	39 937
Makhuduthamaga	-	0%	-	0%	-	0%	-	0%	-
Sekhukhune	15 304	38%	12 393	31%	12 241	31%	(1)	0%	39 937
Total	15 610	39%	12 393	31%	12 241	30%	(1)	0%	40 243
Makhado	14 180	99%	-	0%	316	2%	(135)	-1%	14 361
Musina	148	22%	-	0%	23	3%	492	74%	663
Collins Chabane	15 839	93%	357	2%	51	0%	819	5%	17 066
Thulamela	8	100%	-	0%	-	0%	-	0%	8
Vhembe	6 905	41%	9 478	56%	120	1%	446	3%	16 949
Total	37 080	76%	9 835	20%	510	1%	1 622	3%	49 047
Bela Bela	42 942	40%	-	0%	17 870	17%	46 826	44%	107 638
Lephalale	626	2%	25 304	95%	455	2%	211	1%	26 596
Modimolle-Mook	68 011	7%	969	0%	85 658	9%	770 923	83%	925 561
Mogalakwena	57 271	100%	-	0%	-	0%	-	0%	57 271
Thabazimbi	26 095	15%	185	0%	17 882	10%	130 052	75%	174 214
Waterberg	-	0%	-	0%	-	0%	1	100%	1
Total	194 945	15%	26 458	2%	121 865	9%	948 013	73%	1 291 281
Grand Total	457 032		62 293		301 409		1 225 079		2 045 813

Source: National Treasury Local Government Database

Appendix – 9: Creditors by Customer Group

Appendix 9: Creditors by Customer Group - M03 September 2021/2022																			
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%	-	0,00%	768	100%	768
Capricorn	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0,00%	-	0%	-
Lepelle-Nkumpi	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	373	100%	-	0,00%	-	0%	373
Molemole	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0,00%	5 348	100%	5 348
Polokwane	91	0%	-	0%	-	0%	-	0%	-	0%	-	0%	168 555	100%	-	0,00%	-	0%	168 646
Total	91	0%	-	0%	-	0%	-	0%	-	0%	-	0%	168 928	96%	-	0,00%	6 116	3%	175 135
Ba-Phalaborwa	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	15 899	100%	-	0,00%	-	0%	15 899
Greater Giyani	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	386	100%	-	0,00%	-	0%	386
Greater Letaba	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	7 163	100%	-	0,00%	-	0%	7 163
Greater Tzaneen	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	5 265	82%	-	0,00%	1 150	18%	6 415
Maruleng	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0,00%	-	0%	-
Mopani	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	459 096	100%	1 147	0,25%	-	0%	460 243
Total	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	487 809	100%	1 147	0,23%	1 150	0%	490 106
Elias Motsoaledi	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0,00%	-	0%	-
Ephraim Mogale	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	76	100%	-	0,00%	-	0%	76
Tubatse	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	230	100%	-	0,00%	-	0%	230
Fetakgomo	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0,00%	-	0%	-
Makhuduthamaga	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0,00%	-	0%	-
Sekhukhune	-	0%	36 892	92%	-	0%	-	0%	-	0%	-	0%	3 046	8%	-	0,00%	-	0%	39 938
Total	-	0%	36 892	92%	-	0%	-	0%	-	0%	-	0%	3 352	8%	-	0,00%	-	0%	40 244
Makhado	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	14 493	101%	-	0,00%	132	-1%	14 361
Musina	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	663	100%	-	0,00%	-	0%	663
Collins Chabane	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	17 066	100%	-	0,00%	-	0%	17 066
Thulamela	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	8	100%	-	0,00%	-	0%	8
Vhembe	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	16 949	100%	-	0,00%	-	0%	16 949
Total	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	49 179	100%	-	0,00%	132	0%	49 047
Bela Bela	38 637	36%	12 272	11%	-	0%	-	0%	-	0%	-	0%	54 522	51%	2 207	2,05%	-	0%	107 638
Lephalale	25 426	96%	-	0%	-	0%	-	0%	-	0%	-	0%	454	2%	-	0,00%	716	3%	26 596
Modimolle-Mookgo	565 565	61%	38 136	4%	-	0%	-	0%	-	0%	-	0%	321 863	35%	-	0,00%	4	0%	925 560
Mogalakwena	37 846	66%	4 330	8%	3 616	6%	9 705	17%	-	0%	-	0%	-	0%	1 773	3,10%	-	0%	57 270
Thabazimbi	84	0%	4 121	2%	17 989	10%	-	0%	-	0%	-	0%	140 561	81%	11 459	6,58%	-	0%	174 214
Waterberg	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	1	100%	-	0,00%	-	0%	1
Total	667 558	52%	58 859	5%	21 605	2%	9 705	1%	-	0%	-	0%	517 401	40%	15 439	1,20%	712	0%	1 291 279
Grant Total	667 649	0,5	95 751	1,0	21 605	0,0	9 705	0,0	-	-	-	-	1 226 669	3,4	16 586	0	7 846	0,0	2 045 811

Source: National Treasury Local Government Database

Appendix – 10 – Grants

R '000	Municipal Infrastructure Grant		Public Transport Network Grant		Integrated National Electrification Programme (Municipal) Grant		Neighbourhood Development Partnership Grant (Capital Grant)		Rural Road Assets Management Systems Grant		Regional Bulk Infrastructure Grant (Schedule 5B)		Water Services Infrastructure Grant (Schedule 5B)	
	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality
Blouberg	56 764 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Capricorn	244 646 000	67 895 874	-	-	-	-	-	-	2 475 000	719 672	-	-	95 000 000	41 958 822
Lepelle-Nkumpi	57 085 000	10 004 718	-	-	7 000 000	-	-	-	-	-	-	-	-	-
Molemole	37 000 000	6 187 350	-	-	10 000 000	-	-	-	-	-	-	-	-	-
Polokwane	-	-	178 544 000	3 576 455	33 000 000	5 429 095	35 000 000	6 207 375	-	-	218 806 000	41 713 697	65 000 000	9 314 794
Total	395 495 000	84 087 942	178 544 000	3 576 455	50 000 000	5 429 095	35 000 000	6 207 375	2 475 000	719 672	218 806 000	41 713 697	160 000 000	51 273 616
Ba-phalaborwa	33 685 000	4 893 027	-	-	20 000 000	-	-	-	-	-	-	-	-	-
Greater Giyani	64 105 000	-	-	-	18 000 000	-	-	-	-	-	-	-	-	-
Greater Letaba	60 836 000	12 867 203	-	-	10 000 000	1 522 902	-	-	-	-	-	-	-	-
Greater Tzaneen	99 741 000	53 135 456	-	-	16 020 000	3 056 025	-	-	-	-	-	-	-	-
Maruleng	28 150 000	3 985 322	-	-	-	-	-	-	-	-	-	-	-	-
Mopani	481 869 000	43 318 512	-	-	-	-	-	-	2 255 000	-	-	-	42 363 000	15 536 810
Total	768 386 000	118 199 520	-	-	64 020 000	4 578 927	-	-	2 255 000	-	-	-	42 363 000	15 536 810
Elias Motsaedi	57 984 000	-	-	-	21 348 000	-	-	-	-	-	-	-	-	-
Ephraim Mogale	35 189 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Tubatse Fetelegom	99 240 000	6 830 684	-	-	20 000 000	6 730 227	-	-	-	-	-	-	-	-
Makhudufhamaga	65 627 000	-	-	-	20 000 000	-	-	-	-	-	-	-	-	-
Sekhukhune	504 052 000	47 026 411	-	-	-	-	-	-	2 341 000	-	-	-	-	-
Total	762 092 000	53 857 095	-	-	61 348 000	6 730 227	-	-	2 341 000	-	-	-	-	-
Makhado	94 768 000	-	-	-	11 296 000	-	-	-	-	-	-	-	-	-
Musina	36 988 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Collins Chabane	86 758 000	-	-	-	15 000 000	-	-	-	-	-	-	-	-	-
Thulamela	111 174 000	-	-	-	23 000 000	-	-	-	-	-	-	-	-	-
Vhembe	546 054 000	-	-	-	-	-	-	-	2 299 000	-	-	-	44 000 000	-
Total	875 742 000	-	-	-	49 296 000	-	-	-	2 299 000	-	-	-	44 000 000	-
Bela bela	27 194 000	736 902	-	-	-	-	-	-	-	-	-	-	32 086 000	3 790 880
Lephalale	46 014 000	9 535 101	-	-	26 500 000	-	-	-	-	-	-	-	-	-
Mogalakwena	165 710 000	-	-	-	25 000 000	-	-	-	-	-	-	-	37 000 000	-
Modimolle-Mookg	40 617 000	2 125 341	-	-	-	-	-	-	-	-	-	-	-	-
Thabazimbi	34 960 000	-	-	-	22 000 000	-	-	-	-	-	-	-	-	-
Waterberg	-	-	-	-	-	-	-	-	2 179 000	-	-	-	-	-
Total	314 495 000	12 397 344	-	-	73 500 000	-	-	-	2 179 000	-	-	-	69 086 000	3 790 880
Grand Total	3 116 210 000	268 541 901	178 544 000	3 576 455	298 164 000	16 738 249	35 000 000	6 207 375	11 549 000	719 672	218 806 000	41 713 697	315 449 000	70 601 306

Source: National Treasury Local Government Database

R '000	Integrated Urban Development Grant		Local Government Financial Management Grant		Municipal Systems Improvement Grant		Expanded Public Works Programme Integrated Grant (Municipality)		Infrastructure Skills Development Grant		Energy Efficiency and Demand Side Management (Municipal)		Regional Bulk Infrastructure	
	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality
Blouberg	-	-	2 400 000	-	-	-	1 266 000	-	-	-	-	-	-	-
Capricorn	-	-	1 000 000	364 328	-	-	3 866 000	202 356	-	-	-	-	-	-
Lepelle- Nkumpi	-	-	2 000 000	369 528	-	-	1 969 000	963 200	-	-	-	-	-	-
Molemole	-	-	2 300 000	1 071 750	-	-	1 429 000	293 070	-	-	-	-	-	-
Polokwane	397 532 000	91 895 481	2 400 000	240 762	-	-	7 971 000	1 580 793	6 217 000	-	6 000 000	-	-	-
Total	397 532 000	91 895 481	10 100 000	2 046 368	-	-	16 501 000	3 039 419	6 217 000	-	6 000 000	-	-	-
Ba-phalaborwa	-	-	3 100 000	1 892 440	-	-	1 195 000	-	-	-	3 000 000	-	-	-
Greater Giyani	-	-	2 200 000	-	-	-	3 851 000	-	-	-	-	-	-	-
Greater Letaba	-	-	2 000 000	125 000	-	-	1 918 000	-	-	-	4 000 000	869 565	-	-
Greater Tzaneen	-	-	2 000 000	-	-	-	8 463 000	-	-	-	-	-	-	-
Maruleng	-	-	1 850 000	1 000 000	-	-	1 175 000	341 239	-	-	-	-	-	-
Mopani	-	-	2 900 000	884 028	-	-	10 129 000	-	-	-	-	-	412 413 000	-
Total	-	-	14 050 000	3 901 468	-	-	26 731 000	341 239	-	-	7 000 000	869 565	412 413 000	-
Elias Motsoaledi	-	-	2 650 000	-	-	-	2 199 000	-	-	-	-	-	-	-
Ephraim Mogale	-	-	3 100 000	-	-	-	1 195 000	-	-	-	4 015 000	-	-	-
Tubatse Fetakgomo	-	-	2 400 000	1 812 883	-	-	1 688 000	353 345	-	-	-	-	-	-
Makhuduthamaga	-	-	1 650 000	-	-	-	1 825 000	-	-	-	-	-	-	-
Sekhukhune	-	-	2 300 000	239 083	-	-	8 180 000	1 464 655	-	-	-	-	224 645 000	-
Total	-	-	12 100 000	2 051 966	-	-	15 087 000	1 818 000	-	-	4 015 000	-	224 645 000	-
Makhado	-	-	1 850 000	-	-	-	2 280 000	-	-	-	-	-	-	-
Musina	-	-	2 850 000	-	-	-	1 715 000	-	-	-	-	-	-	-
Collins Chabane	-	-	2 450 000	-	-	-	1 784 000	-	-	-	-	-	-	-
Thulamela	-	-	1 650 000	-	-	-	6 069 000	-	5 500 000	-	-	-	-	-
Vhembe	-	-	2 900 000	-	-	-	2 245 000	-	-	-	-	-	80 000 000	-
Total	-	-	11 700 000	-	-	-	14 093 000	-	5 500 000	-	-	-	80 000 000	-
Bela bela	-	-	1 650 000	367 828	-	-	1 353 000	-	-	-	3 000 000	-	-	-
Lephalale	-	-	1 650 000	138 619	-	-	1 220 000	409 774	-	-	-	-	-	-
Mogalakwena	-	-	1 950 000	-	-	-	1 292 000	-	-	-	-	-	70 739 000	-
Modimolle- Mookgopong	-	-	2 600 000	116 667	-	-	2 245 000	-	-	-	-	-	-	-
Thabazimbi	-	-	3 100 000	-	-	-	1 256 000	-	-	-	-	-	-	-
Waterberg	-	-	1 000 000	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	11 950 000	623 114	-	-	7 366 000	409 774	-	-	3 000 000	-	70 739 000	-

Source: National Treasury Local Government Database

R '000	Integrated National Electrification Programme (Eskom) Grant		Neighbourhood Development Partnership Grant (Technical Assistance)		Water Services Infrastructure Grant (Schedule 6B)		Municipal Systems Improvement Grant (Schedule 6B)		TOTALS	
	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality
Blouberg	3 285 000	-	-	-	-	-	-	-	63 715 000	-
Capricorn	-	-	-	-	-	-	3 871 000	-	350 858 000	111 141 052
Lepelle-Nkumpi	9 942 000	-	-	-	-	-	-	-	77 996 000	11 337 446
Molemole	6 146 000	-	-	-	-	-	-	-	56 875 000	7 552 170
Polokwane	52 353 000	-	300 000	-	-	-	-	-	1 003 123 000	159 958 452
Total	71 726 000	-	300 000	-	-	-	3 871 000	-	1 552 567 000	289 989 120
Ba-phalaborwa	7 612 000	-	-	-	-	-	-	-	68 592 000	6 785 467
Greater Giyani	17 061 000	-	-	-	-	-	-	-	105 217 000	-
Greater Letaba	9 874 000	-	-	-	-	-	-	-	88 628 000	13 645 540
Greater Tzaneen	17 566 000	-	-	-	-	-	-	-	143 790 000	56 191 481
Maruleng	8 557 000	-	-	-	-	-	-	-	39 732 000	5 326 561
Mopani	-	-	-	-	48 402 000	-	4 031 000	-	1 004 362 000	59 739 350
Total	60 670 000	-	-	-	48 402 000	-	4 031 000	-	1 450 321 000	141 688 399
Elias Motsaedi	14 153 000	-	-	-	-	-	-	-	98 334 000	-
Ephraim Mogale	10 142 000	-	-	-	-	-	-	-	53 641 000	-
Tubatse Felakgomo	66 364 000	-	-	-	-	-	-	-	189 692 000	15 727 139
Makhuduthamaga	32 303 000	-	-	-	-	-	-	-	121 405 000	-
Sekhukhune	-	-	-	-	50 000 000	-	4 031 000	-	795 549 000	48 730 149
Total	122 962 000	-	-	-	50 000 000	-	4 031 000	-	1 258 621 000	64 457 288
Makhado	11 634 000	-	-	-	-	-	-	-	121 828 000	-
Musina	14 923 000	-	-	-	-	-	-	-	56 476 000	-
Collins Chabane	20 743 000	-	-	-	-	-	-	-	126 735 000	-
Thulamela	43 074 000	-	600 000	-	-	-	-	-	191 067 000	-
Vhembe	-	-	-	-	-	-	3 031 000	-	680 529 000	-
Total	90 374 000	-	600 000	-	-	-	3 031 000	-	1 176 635 000	-
Bela bela	10 645 000	-	-	-	-	-	-	-	75 928 000	4 895 610
Lephalale	29 765 000	-	-	-	60 000 000	-	-	-	165 149 000	10 083 494
Mogalakwena	27 613 000	-	-	-	-	-	-	-	329 304 000	-
Modimolle-Mookgopong	1 710 000	-	-	-	60 000 000	-	-	-	107 172 000	2 242 008
Thabazimbi	15 824 000	-	-	-	70 000 000	-	-	-	147 140 000	-
Waterberg	-	-	-	-	-	-	4 398 000	-	7 577 000	-
Total	85 557 000	-	-	-	190 000 000	-	4 398 000	-	832 270 000	17 221 112
Grand Total	431 289 000,00	-	900 000,00	-	288 402 000,00	-	19 362 000,00	-		

Source: National Treasury Local Government Database