



PROVINCIAL TREASURY

Enq: Ntuli P S

Ref: 12/1/6/4

Date: 31 January 2011

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Attention: Mr. J. Hattingh

MUNICIPAL FINANCE MANAGEMENT ACT NO. 56 OF 2003: IN-YEAR-MONITORING: SECTION 71 (6) REPORTING: DECEMBER 2010

1. In terms of section 71(6) of the MFMA, the Provincial Treasury must by no later than 22 working days after the end of each month submit to the National Treasury a consolidated statement in the prescribed format on the state of the municipalities' budgets, per municipality and per municipal entity.
2. Attached please find the Limpopo Provincial Treasury's MFMA section 71(6) consolidated statements and narratives as at 31 December 2010.

HEAD OF DEPARTMENT
PROVINCIAL TREASURY

DATE: 03/02/2011

LIMPOPO PROVINCIAL TREASURY
Monthly Budget Statement
Report on Municipal Consolidated Financial Performance Statements
For the second quarter ended 31 December 2010

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1. PURPOSE

The purpose of this report is to seek the Head of Department's (HoD) approval to submit the second quarter consolidated monthly budget statements of all 30 municipalities to the National Treasury; and to publish these statements on the Limpopo Provincial Treasury's website. Again, this report aims to seek the HoD's recommendation to submit this second quarter consolidated monthly budget statement to the Member of Executive Council (MEC) for approval and tabling in the Provincial Legislature.

This consolidated monthly budget statements is compiled in terms of Section 71(6 & 7) of the Municipal Finance Management Act (No. 56 of 2003). The amounts reflected in the statements are compared with the corresponding amounts budgeted for in the municipalities' approved budgets. This consolidated report covers the financial performance of municipalities for the second quarter of the 2010/11 municipal financial year, the quarter ending December 2010.

2. BACKGROUND

In terms of section 71(1) of the MFMA, the accounting officer of a municipality must by no later than 10 working days after the end of each month submit to the mayor of the municipality and the relevant provincial treasury a statement in the prescribed format on the state of the municipality's budget reflecting the following particulars for that month and for the financial year up to the end of that month:

- a) Actual revenue, per revenue source;
- b) Actual borrowings;
- c) Actual operating expenditure, per vote;
- d) Actual capital expenditure, per vote;
- e) The amount of any allocation received;
- f) Actual expenditure on those allocations, excluding expenditure on –
 - i. Its share of the local government equitable share; and

- ii. Allocations exempted by the annual Division of Revenue Act from compliance with this paragraph and;
- g) When necessary, an explanation of –
 - i. Any material variance from the municipality's projected revenue by source, and from the municipality's expenditure projections per vote;
 - ii. Any material variance from the service delivery and budget implementation plan; and
 - iii. Any remedial or corrective steps taken or to be taken to ensure that projected revenue and expenditure remains within the municipality's approved budget.

According to section 71(6) of the MFMA, the Provincial Treasury must by no later than 22 working days after the end of each month submit to the National Treasury a consolidated statement in the prescribed format on the state of the municipalities' budget, per municipality and per municipal entity. Furthermore, section 71(7) stipulates that the Provincial Treasury must, within 30 days after the end of each quarter, make public as may be prescribed, a consolidated statement in the prescribed format on the state of the municipalities' budgets per municipality and per municipal entity. The MEC for Finance must submit such consolidated statement to the Provincial Legislature not later than 45 days after the end of each quarter

3. DISCUSSION

3.1 COMPLIANCE WITH SUBMISSION OF MONTHLY BUDGET STATEMENTS AND TIMEFRAMES

Table 1 below shows the submission of the Monthly Budget Statements (MBS) reports for the month ended 31 December 2010. Compliance with section 71(1 & 4) of the MFMA will also be depicted in this table. The table shows the types of formats used by municipalities, the date of actual submission of both electronic

and hard copies; as well as the municipalities that did not comply with the MFMA S71 at all for the period under review.

Table 1 Monthly Budget Statements Submission Schedule

Municipality	Oct-10				Nov-10				Dec-10			
	Sch C / App B	Date of submission		Returns received	Sch C / App B	Date of submission		Returns received	Sch C / App B	Date of submission		Documents sent
		Electronic	Hard copy			Electronic	Hard copy			Electronic	Hard copy	
DC 35 - CAPRICORN	B	3.12.2010	01.12.2010	CAA,OSA,AC,AD,CFA	B	14.12.2010		OSA,CAA,CFA,AD,AC	B	14.01.2011	14.01.2011	OSA,CAA,AD,A,C,CFA
UM 351 - BLOUENBURG	B	11.11.2010		OSA,CAA,CFA,AD,AC	B	13.12.2010		OSA,CAA,CFA,AD,AC	B	17.01.2011		AC,AD,CAA,CFA
UM 352 - AGANANG	B	12.11.2010		OSA,CAA,CFA,AD,AC	B	14.12.2010		OSA,CAA,CFA,AD,AC				
UM 353 - MOLEMOLE	C	12.11.2010	12.11.2010	Schedule C	C	14.12.2010	15.12.2010	SCHEDULE C	C	14.01.2011	14.01.2011	SCHEDULE C
UM 354 - POLOKWANE	B	10.11.2010		OSA,AD,CFA	B	7.12.2010		OSA,CAA,CFA,AD,AC	C,B	10.01.2011		AC,AD,CAA,CFA,OSA
UM 355 - LEPALLE-KHUMPI	B	11.11.2010		AC,CAA,CFA,OSA	B	10.12.2010		OSA,CAA,CFA,AD,AC	B	14.01.2011		CAA,AC,AD
DC 47 - GREATER SEKHUKHUNE	B	15.11.2010	16.11.2010	OSA,CAA,CFA,AD,AC	B	10.12.2010		OSA,CAA,CFA,AD,AC	B	12.01.2011	17.01.2011	AC,AD,CAA,CFA,OSA
UM 471 - EPHRAIM MOGALE	B	12.11.2010		OSA,CAA,CFA,AD,AC	B	14.12.2010		OSA,CAA,CFA,AD,AC	B	14.01.2011	14.01.2011	OSA,CAA,AD,A,C,CFA,BSAC
UM 472 - ELIAS MOTSOALEDI	B	11.11.2010		OSA,CAA,CFA,AD,AC	B	13.12.2010		OSA,CAA,CFA,AD,AC	B	11.01.2011	14.01.2011	AC,AD,CAA,CFA,OSA
UM 473 - MAXHUTHAMAGA	B	12.11.2010		AC,CAA,OSA	B	13.12.2010	13.12.2010	OSA,CAA,CFA,AC	B	14.01.2011	13.01.2011	OSA,CAA,AD,A,C,CFA
UM 474 - FETAKGOMO	B	11.11.2010	11.11.2010	AC,AD,CAA,CFA	B	13.12.2010	14.12.2010	CAA,CFA,AD,AC	C,B	13.01.2011	14.01.2011	OSA,CAA,AD,A,C,CFA,BSAC
UM 475 - GREATER TUSATSE	B	2.12.2010		CAA,OSA,AC,AD,CFA	B	10.12.2010		OSA,CAA,CFA,AD,AC				
DC 33 - MOPANI	B	9.11.2010		CAA,OSA,AC,AD,CFA	B	7.12.2010		OSA,CAA,CFA,AD,AC	B	13.01.2011	21.01.2011	OSA,CAA,AD,A,C,CFA
UM 331 - GREATER GIYANI	B	25.11.2010		OSA,CAA,CFA,AD,AC	B	4.12.2010		OSA,CAA,CFA,AD,AC	B	13.01.2011		AC,CFA,OSA,AD
UM 332 - GREATER LETABA	B	14.11.2010	17.11.2010	OSA,CAA,CFA,AD,AC	B	3.12.2010		OSA,CAA,CFA,AD,AC	C	14.01.2011		SCHEDULE C
UM 333 - GREATER TZANEEN	B	30.11.2010		OSA,CAA,CFA,AD,AC	B	14.12.2010	14.12.2010	OSA,CAA,CFA,AD,AC	B	14.01.2011		OSA,CAA,AD,A,C,CFA
UM 334 - BA-PHALABORWA	C,B	11.11.2010		OSA,CAA,CFA,AD,AC	C,B	9.12.2010		OSA,CAA,CFA,AD,AC	C,B	10.01.2011		OSA,CAA,AD,A,C,CFA
UM 335 - MARUENG	B	11.11.2010		OSA,CAA,CFA,AD,AC	B	3.12.2010		OSA,CAA,CFA,AD	C,B	7.01.2011		OSA,CAA,AD,A,C,CFA
DC 35 - WATERBERG	C,B	12.11.2010	12.11.2010	OSA,CAA,CFA,AD,AC	C,B	14.12.2010	14.12.2010	OSA,CAA,CFA,AD,AC	C,B	14.01.2011	14.01.2011	OSA,CAA,AD,A,C,CFA,BSAC
UM 351 - THABAZIMBI	B	4.11.2010		AD,AC,OSA,CFA,CAA	B	14.12.2010		AD,OSA,CAA	B	7.01.2011		OSA,CAA,AD,A,C,CFA
UM 352 - LEPHALALE	B	10.11.2010		OSA,CAA,CFA,AD,AC	B	14.12.2010		OSA,CAA,CFA,AD,AC	B	12.01.2011		OSA,CAA,AD,A,C,CFA
UM 354 - MOOKGOPONG	B	15.11.2010		AC,OSA,AD,CAA	B	14.12.2010		AD,OSA,CAA,AC	B	14.01.2011		AC,CAA,AD,OSA
UM 355 - MODIMOLE	C	11.11.2010	11.11.2010	Schedule C	C	13.12.2010	15.12.2010	SCHEDULE C	C,B	14.01.2011		OSA,CAA,AD,A,C,CFA
UM 356 - BELA-BELA	B	11.11.2010	15.11.2010	OSA,CAA,CFA,AD,AC	C,B	14.12.2010	15.12.2010	OSA,CAA,CFA,AD,AC	B	14.01.2011		OSA,CAA,AD,A,C,CFA
UM 357 - MOGALAKWENA	B	15.11.2010		AD,AC,OSA,CFA,CAA	B	14.12.2010		OSA,CAA,CFA,AD,AC	B	14.01.2011	14.01.2011	OSA,CAA,AD,A,C,CFA
DC 34 - VREMBE	B	10.11.2010		OSA,CAA,CFA,AD,AC	B	13.12.2010		OSA,CAA,CFA,AD,AC	B	12.01.2011		OSA,CAA,AD,A,C,CFA
UM 341 - NUSINA	B	15.11.2010		AD,AC,OSA,CFA,CAA	B	14.12.2010		OSA,CAA,CFA,AD,AC	B	14.01.2011		OSA,CAA,AD,A,C,CFA,BSAC
UM 342 - MUTALE	B	11.11.2010		AD,CFA,OSA,AC	B	14.12.2010		OSA,CAA,CFA,AD,AC	B	14.01.2011		AD,CAA,CFA,OSA,AC
UM 343 - THULAMELA	C	10.11.2010		Schedule C	B	13.01.2011		OSA,CAA,CFA,AD,AC	B	14.01.2011		AC,AD,CFA,CAA,OSA
UM 344 - MAKHADO	C,B	10.11.2010		OSA,CAA,CFA,AD,AC	C,B	14.12.2010		OSA,CAA,CFA,AD,AC	C,B	11.01.2011	14.01.2011	OSA,CAA,AD,A,C,CFA

Source: In-Year Monitoring Reports Database

Legend: AC – Aged Creditors; AD – Aged Debtors; CFA – Cash Flows Actual; CAA – Capital Acquisition Actual; OSA – Operating Statement Actual

As depicted in the table above, submissions of MFMA S71 returns were made by twenty-eight (28) municipalities or 93.3 per cent this month; this is compared with the 96.7 per cent submission rate in November 2010. Two municipalities that did not submit the MFMA S71 report are Aganang and Greater Tubatse local municipalities. Letters of non-compliance with the MFMA were issued to the Accounting Officers of the municipalities.

In terms of non-compliance with the time provisions, two municipalities, namely, Blouberg and Greater Giyani local municipalities submitted the S71 returns on the 17th and 18th January 2011 respectively. Amongst the twenty seven (27) that submitted the S71 returns, six municipalities did not submit all five returns as prescribed by National Treasury. Letters of non-compliance were sent to Accounting Officers in this regard.

MFMA S 71 (4) requires that a hard copy of the monthly budget statement must be submitted to the Provincial Treasury (PT). The Municipal Budget & Reporting Regulations (MBRR) provides a sample of the quality certificate that must be signed by the Municipal Manager certifying the report to be correct and compliant with the MFMA. In the previous month, it was reported that only seven municipalities submitted the signed hard copies of the S71 reports as required by the aforementioned subsection of the MFMA. The table below aims to present an update in this regards.

Table 2 Submission of hard copies of MFMA S71 reports

Municipality	July	August	September	October	November	December
DC 35 - CAPRICON	14.10.2010		14.10.2010	01.12.2010		14.01.2011
LIM 353 - MOLEMOLE	13.8.2010			12.11.2010	15.12.2010	14.01.2011
DC - 47 - GREATER SEKHUKHUNE				16.11.2010		17.01.2011
LIM 471 - EPHRAIM MOGALE	13.8.2010					14.01.2011
LIM 473 - MAKHUDUTHAMAGA	17.8.2010	14.9.2010	14.10.2010		13.12.2010	13.01.2011
LIM 474 - FETAKGOMO	16.8.2010		11.10.2010	11.11.2010	14.12.2010	14.01.2011
LIM 332 - GREATER LETABA				12.11.2010		
LIM 333 - GREATER TZANEEN	16.8.2010				14.12.2010	
DC 36 - WATERBERG	14.8.2010	14.9.2010	14.10.2010	12.11.2010	14.12.2010	14.01.2011
LIM 365 - MODIMOLLE	13.8.2010			11.11.2010	15.12.2010	
LIM 366 - BELA-BELA			14.10.2010	15.11.2010	15.12.2010	
LIM 472 - ELIAS MOTSOLEDI						14.01.2011
LIM 367 - MOGALAKWENA						14.01.2011
LIM 344 - MAKHADO						14.01.2011

Source: In-Year Monitoring Reports Database

As reported in the previous month, the twenty-three municipalities that did not comply with MFMA S71 (4) were issued with non-compliance letters. This resulted in an increase in the number of hard copy submissions from seven in November to ten in December 2010. Out of the seven that submitted hard copies last month, three municipalities, namely, Greater Tzaneen, Modimolle and Bela-Bela did not submit the December 2010 signed hard copies of the S71 reports. From the ten municipalities that submitted signed hard copies for December 2010, three are submitting for the very first time. These municipalities are Elias Motsoaledi, Mogalakwena and Makhado. Waterberg District Municipality has maintained its submission status by submitting all six MFMA S71 signed hard copies consistently and on time.

3.2 IMPLEMENTATION OF MUNICIPAL BUDGETS

Financial Performance

The section below reveals the progress made by municipalities in the implementation of the 2010/11 approved budgets. Information regarding revenue collection and expenditure is detailed in this section. This section will depict areas where the municipal budgets should either be adjusted upwards or downwards, depending on the financial performance for the period under review. Provincial Treasury will conduct an assessment exercise on the Mid-Year Budget & Performance Assessment reports to be submitted. This assessment will be followed by visits to various municipalities to give inputs to the municipalities' adjustment budgets.

3.2.1 Operating Revenue

Table 3 below shows the actual operating revenue collected against budget for the second quarter ended 31 December 2010.

Table 3: Consolidated operating revenue as at 31 December 2010

Municipality	Financial Performance			
	Total Revenue			
	Original/ad justed budget	Actual receipts for the month	Actual receipts year to date	Actual receipts to date as % of budget
R million				
Makhuduthamaga	146	38	113	78%
Fetakgomo	44	0	28	64%
Ephraim Mogale	128	24	69	54%
Greater Tubatse	175	–	91	52%
Elias Motsoaledi	234	40	88	38%
Greater Sekhukhune	771	193	452	59%
Sekhukhune	1,497	295	842	56%
Greater Giyani	131	3	96	73%
Greater Letaba	163	6	65	40%
Greater Tzaneen	591	85	360	61%
Ba-Phalaborwa	297	17	135	45%
Maruleng	64	16	45	70%
Mopani District	487	1	320	66%
Mopani District	1,732	129	1,021	59%
Musina	135	14	74	55%
Mutale	66	11	47	70%
Thulamela	402	12	265	66%
Makhado	608	99	341	56%
Vhembe District	449	29	394	88%
Vhembe	1,660	165	1,120	67%
Blouberg	88	–	29	33%
Aganang	55	–	58	105%
Molemole	87	39	68	78%
Polokwane	1,236	70	623	50%
Lepelle-Nkumpi	175	–	89	51%
Capricorn District	326	115	295	90%
Capricorn	1,966	225	1,161	59%
Thabazimbi	179	23	114	64%
Lephalale	293	15	265	90%
Mookgophong	92	11	49	53%
Modimolle	169	10	80	47%
Bela-Bela	173	5	76	44%
Mogalakwena	430	65	371	86%
Waterberg District	106	2	74	70%
Waterberg	1,442	131	1,028	71%
Total	8,297	944	5,171	62%

Source: In-Year Monitoring Reports Database

The table above indicates that municipalities realized R5.1 billion as at the end of December 2010 against the total operating revenue budget of approximately R8.3 billion. The cumulative total operating revenue collected as at the end of the month under review stands at 62.0 per cent.

Prominent features of operating revenue per district

- **Waterberg District:** - The collection ratio of this district grew from 62.0 per cent in November to 71.0 per cent in December 2010. All municipalities in this district are over performing in terms of operating revenue collection with the exception of Modimolle and Bela-Bela at 47.0 and 44.0 per cent respectively. The highest performer is Lephalale at 90.0 per cent followed by Mogalakwena at 86.0 per cent.
- **Vhembe District:** - Contrary to the previous months' high performance, this district is now the second highest collector of operating revenue in the province. The district was always the highest performing district from month one to month five of the municipal financial year due to the cumulative reporting by Vhembe District Municipality.

After Provincial Treasury engaged the municipality in this regard, the error was rectified; however, the district municipality is still over performing in terms of operating revenue collection. At 88.0 per cent, it is still the highest revenue collector compared to its locals, followed by Mutale at 70.0 per cent. Though the lowest ratio in the district is for Musina at 55.0 per cent, all municipalities in this district have a ratio above the linear projection of 50.0 per cent.

- **Capricorn District:** - Both Capricorn and Mopani achieved 59.0 per cent collection rate to date, however, due to the higher rand value by Capricorn, it will be discussed first. In this district, Aganang reported to have collected 105.0 per cent of the budgeted operating revenue. This 105.0 per cent is for the period ended November 2010 since the month

six returns for this municipality are still outstanding. A letter of non-compliance in this regard was sent to the accounting officer of the municipality. The second highest performer in this district in terms of percentage is the district municipality at 90.0 per cent.

Blouberg municipality is still a poor performer in this district. The collection currently stands at 33.0 per cent. The actual collection for the month reflects zero amounts due to the submission of incomplete returns by the municipality. A letter of non-compliance with the MFMA S71 (1) was issued in this regard. The other municipalities within this district have average performance of 50.0 per cent and above.

- **Mopani District:** - In Mopani district, the over performers are Greater Giyani (73.0 per cent) and Maruleng (70.0 per cent). The municipalities that achieved a ratio below 50.0 are Ba-Phalaborwa (45.0 per cent) and Greater Letaba (40.0 per cent). Mopani District Municipality and Greater Tzaneen achieved 66.0 per cent and 61.0 per cent respectively.
- **Sekhukhune District:** - Sekhukhune District municipalities' performance is always the lowest with the average ratio of 56.0 per cent being realized. However, all municipalities in this district with the exception of Elias Motsoaledi achieved a ratio above 50.0. The highest performer in the district is Makhuduthamaga at 78.0 per cent followed by Fetakgomo at 64.0 per cent; while the lowest is Elias Motsoaledi at 38.0 per cent.

The discussion afore revealed that few municipalities in the province did not reach the 50.0 per cent linear projection rate. However, municipalities like Aganang and Lephalale have over achieved in their performance. Though this proves that they have a stronger revenue collection muscle, it suggests that the budget projection were not realistic and therefore not in compliance with section 8 of the MFMA. Over performers like Aganang, Lephalale, Capricorn, etcetera, will be advised to increase the operating revenue budget upwards while

municipalities like Elias Motsoaledi, Blouberg, etcetera, will be advised to adjust the operating revenue budget downwards.

Table 4 below shows the performance of individual sources of revenue for all municipalities compared with approved budgets.

Table 4: Consolidated revenue sources as at 31 December 2010

Description R million	Budget Year 2010/11				
	Original Budget	Adjusted Budget	Monthly actual Actual	Year TD Actual	Spent of %
Financial Performance					
Transfers recognised	3,891	3,891	718	3,239	83%
Property rates	626	626	48	384	61%
Service charges	2,272	2,272	121	973	43%
Investment revenue	220	220	12	96	43%
Other own revenue	1,289	1,289	45	479	37%
Total Revenue	8,297	8,297	944	5,171	62%

Source: In-Year Monitoring Reports Database

The performance of the individual revenue sources is as follows:

- **Transfers recognized:** The total transfers earned by municipalities as at the end of December 2010 stands at 83.0 per cent (R3.2 billion) of a total budget of R3.8 billion.
- **Property rates:** The implementation of the Municipal Property Rates Act (MPRA) by municipalities resulted in the collection rate of 61.0 per cent (R384 million) at the end of December 2010 against a budget of R626 million. This is an increase by 10.0 per cent from the November 2010 ratio.
- **Service Charges:** The generated revenue on service charges stands at 43.0 per cent (R973 million) of the annual budget of R2.2 billion. The item service charges and investment revenue have the third highest ratio amongst all other items.
- **Investment revenue:** Though investment revenue has the least revenue collection in rand value, its ratio ranks it third tying with service

charges. Municipalities in Limpopo made some investments out of which R220 million was projected to be received as investment revenue. Actual performance on this revenue item stands at 43.0 per cent (R96 million) against a total budget of R220 million.

- **Other revenue:** Income generated from minor sources stands at 37.0 per cent (R479 million) out of a budget of R1.2 billion.

From the ratios and year to date collection in rand value, it is evident that most items depict a decrease when compared with the November results. This decrease is as a result of the verification process undertaken by Provincial Treasury where municipalities with returns that were suspected not to be credible were engaged and amendments to the submitted returns were made.

3.2.2 Operating Expenditure

This section deals with the operating expenditure performance for the period ended 31 December 2010, against the annual budget. Table 5 below consolidates this performance.

Table 5: Consolidated operating expenditure as at 31 December 2010

Municipality	Financial Performance			
	Total Expenditure			
	Original/adjusted budget	Actual expenditure for the month	Actual expenditure year to date	Actual spent to date as % of budget
R million				
Makhuduthamaga	97	6	35	36%
Fetakgomo	43	2	20	45%
Ephraim Mogale	127	15	67	53%
Greater Tubatse	175	–	62	35%
Elias Motsoaledi	232	14	86	37%
Greater Sekhukhune	399	27	118	30%
Sekhukhune	1,074	64	388	36%
Greater Giyani	135	7	49	36%
Greater Letaba	125	23	65	52%
Greater Tzaneen	584	41	283	48%
Ba-Phalaborwa	297	24	141	48%
Maruleng	60	6	28	47%
Mopani District	391	57	208	53%
Mopani District	1,590	157	773	49%
Musina	139	20	86	62%
Mutale	66	5	36	55%
Thulamela	371	7	107	29%
Makhado	608	38	186	31%
Vhembe District	442	27	182	41%
Vhembe	1,627	98	597	37%
Blouberg	88	0	20	23%
Aganang	99	–	18	18%
Molemole	88	5	21	24%
Polokwane	1,225	84	447	36%
Lepelle-Nkumpi	131	–	27	20%
Capricorn District	326	34	109	34%
Capricorn	1,956	123	642	33%
Thabazimbi	175	24	88	50%
Lephalale	322	21	156	49%
Mookgophong	92	8	45	49%
Modimolle	169	10	67	39%
Bela-Bela	156	11	81	52%
Mogalakwena	415	1	157	38%
Waterberg District	108	6	34	32%
Waterberg	1,438	81	628	44%
Total	7,686	523	3,028	39%

Source: In-Year Monitoring Reports Database

Table 5 above reflects the status of all municipalities in terms of the total operating expenditure budget amounting to R7.6 billion. For the period under review, 31 December 2010, the cumulative consolidated actual expenditure amounts to R3 billion (39.0 per cent).

Performance per District:

- **Mopani District:** The financial performance table afore reveals that Mopani is the highest in terms of operating expenditure percentage. The total original budget for operating expenditure stands at R1.5 billion. The actual expenditure for the month of December 2010 is at R157 million resulting in an expenditure to date of R773 million or 49.0 per cent. Mopani District and Greater Letaba are the only municipalities that achieved a ratio above 50.0 per cent. The performance stands at 53.0 and 52.0 per cent respectively. The lowest performer is Greater Giyani at 36.0 per cent.
- **Waterberg District:** The overall annual budget of the district stands at R1.4 billion, the expenditure to date is R628 million which converts to 44.0 per cent. This puts Waterberg District in second position in terms of operating expenditure percentage. In this district, Bela-Bela still has the highest expenditure percentage of 52.0 followed by Thabazimbi that achieved collection of 50.0 per cent, while the district municipality still has the lowest percentage of 32.0.
- **Vhembe District:** Contrary to the financial performance reported in previous months, this district is ranked third in terms of operating expenditure as compared to the other four districts. From the beginning of the financial year, the district achieved the highest percentage expenditure due to the cumulative reporting by the district municipality itself. The correction of this error leads to a decline in the average ratio of 62.0 per cent as at November 2010 to 37.0 per cent in December 2010.

From the total original budget of R1.6 billion. The actual operating expenditure for the month is at R98 million and the expenditure to date declined from R1 billion to R597 million

A comparison of the municipalities within Vhembe district reveals that Musina is the highest in terms of expenditure performance achieving 62.0 per cent, followed by Mutale at 55.0 per cent. These are the only two municipalities in this district that achieved the linear projection ratio of 50.0 for the first six months of the financial year. The lowest performing municipality in the district is Thulamela at 29.0 per cent.

- **Sekhukhune District:** The operating expenditure figures of Sekhukhune District still put it in the second lowest position. The total original budget for operating expenditure stands at R1.0 billion. The actual expenditure for the month is at R64 million, resulting in an expenditure to date of R388 million or 36.0 per cent. All municipalities in the district performed far below the linear projection rate of 50.0 per cent with the exception of Ephraim Mogale attaining 53.0 per cent. Again, Greater Sekhukhune is the the lowest in terms of performance reflecting 30.0 per cent.
- **Capricorn District:** This district has the lowest expenditure rate in the province. All municipalities in the district performed far below the expected linear projection ratio, the highest being Polokwane at 36.0 per cent, and the lowest still being Aganang at 18.0 per cent. The overall annual budget of the district stands at R1.9 billion, the expenditure to date is R642 million (33.0 per cent).

Table 6 below shows the consolidated actual operating expenditure against budget for all municipalities per line items.

Table 6: Consolidated operating expenditure items as at 31 December 2010

Description R million	Budget Year 2010/11				
	Original Budget	Adjusted Budget	Monthly actual Actual	Year TD Actual	Spent of %
Materials and bulk purchases	1,690	1,690	103	789	47%
Employee costs	2,614	2,614	184	1,125	43%
Remuneration of Councillors	283	283	20	116	41%
Other expenditure	2,599	2,599	207	952	37%
Finance charges	41	41	3	5	13%
Depreciation and amortisation	324	324	7	39	12%
Debt impairment	135	135	0	1	1%
Total Expenditure	7,686	7,686	523	3,028	39%

Source: In-Year Monitoring Reports Database

Analysis of the individual expenditure items is reflected as follows:

- **Materials and bulk Purchases:** The performance of this item stand at 47.0 per cent. In terms of average ratio, it is the highest performing items in the operating expenditure budget. In rand value, the item's year to date expenditure is R789 million over an annual budget of R1.6 billion. Included in this item are purchases of bulk services such as water from the Water Boards and electricity from Eskom.
- **Employee Related Costs:** From the table above, it is evident that employee costs constitute the highest expenditure item for municipalities in Limpopo in terms of rand value. However, in terms of average ratios it is the second highest with an average ratio of 43.0 per cent. This line item is made up of salaries, benefits and allowance for municipal officials. For the month under review, the total expenditure stands at R1.1 billion of R2.6 billion budget.
- **Remuneration of Councilors:** The percentage spent on the original budget is 41.0 per cent, which in rand value stands at R116 million of R283 million.
- **Other expenditure:** This item was reported to be the highest performer in the November monthly publication, the correction of returns from Vhembe District Municipality amongst others lead to a decrease in

performance ratio from 43.0 per cent in November to 37.0 per cent in December 2010. Included in this item are general expenses such as telephones, repairs & maintenance and purchase of office supplies. Out of the original budget of R2.5 billion, the year to date (YTD) actual spending decreased from R1.1 billion to R952 million.

- **Finance charges:** This refers to levies such as finance lease charges and interest on borrowings, and its budget accounts for 0.5 per cent of the total original budget. The YTD actual is R5 million (13.0 per cent) and the monthly actual reflects R3 million.
- **Depreciation or amortisation:** This refers to provision for diminution in value of tangible and intangible assets due to usage. Expenditure stands at 12.0 per cent of the original budget, with YTD of R39 million and monthly actual of R7 million.
- **Debt impairment:** This refers to provision for bad or irrecoverable debt. The line item has an original budget of R135 million, while the year to date (YTD) actual reflects R1 million or 1.0 per cent of the original budget.

The performance of municipalities as per the foregoing discussion requires municipalities to comply with MFMA S28 by revising the operating expenditure budget downwards.

3.2.3 Capital Revenue: Sources of Finance

This section provides an update on the actual sources of capital funding as submitted by municipalities to Provincial Treasury. Furthermore, it presents the original budgets, actual receipts to date and the percentage of actual receipts thereof. The original capital funding budget is R3.9 billion, while actual receipts amounts to R1.4 billion or 36.0 per cent.

Table 7: Consolidated capital funding per district per municipality as at 31 December 2010

Municipality	Total sources of Funding			
	R million	Original/adjusted budget	Actual receipts for the month	Actual receipts year to date
Makhuduthamaga	152	7	28	19%
Fetakgomo	13	2	7	53%
Ephraim Mogale	20	0	15	76%
Greater Tubatse	53	-	-	
Elias Motsoaledi	81	10	35	43%
Greater Sekhukhune	355	30	129	36%
Sekhukhune	674	45	201	30%
Greater Giyani	67	-	1	2%
Greater Letaba	72	7	18	25%
Greater Tzaneen	125	10	31	25%
Ba-Phalaborwa	80	-	-	
Maruleng	25	2	7	27%
Mopani District	219	102	214	98%
Mopani District	588	121	272	46%
Musina	17	0	8	46%
Mutale	13	-	8	56%
Thulamela	101	7	41	40%
Makhado	166	11	56	34%
Vhembe District	590	52	464	79%
Vhembe	887	71	576	65%
Blouberg	38	-	-	
Aganang	40	-	16	40%
Molemole	-	-	3	
Polokwane	910	54	142	16%
Lepelle-Nkumpi	152	3	16	11%
Capricorn District	246	14	73	30%
Capricorn	1,386	72	249	18%
Thabazimbi	49			
Lephalale	96	9	27	28%
Mookgophong	26		6	22%
Modimolle	41	3	12	30%
Bela-Bela	25		3	13%
Mogalakwena	171	23	92	54%
Waterberg District	20		1	6%
Waterberg	428	35	141	33%
Total	3,963	343	1,438	36%

Source: In-Year Monitoring Reports Database

This section denotes the sources of finances employed to fund capital expenditure per district. All districts with the exception of Vhembe performed far below the linear projection ratio of 50.0 per cent. As mentioned during prior

months, this low percentage is due to the non-submission and/or incorrect completion of the capital acquisition actual return form.

- **Vhembe District:** - The total revenue collection for the two quarters under review for Vhembe District is R576 million or 65.0 per cent of the projected budget of R887 million. Despite the verification of the returns for Vhembe District Municipality, its performance ratio is still the highest within this district. To date, the district municipality itself has a rand value performance of R464 million; which converts to 80.5 percent of the total district collection to date. The district municipality projected to collect R590 million for this current year. As at December 2010, the collection is at 79.0 percent. The district municipality's 79.0 per cent is followed by Mutale with 56.0 per cent, the lowest being Makhado with 34.0 per cent.
- **Mopani District:** - Mopani District comes second in terms of capital revenue ratio. The capital revenue collection stands at R272 million or 46.0 per cent of the projected budget of R588 million. The municipality that contributed a bigger portion in this regard is the district municipality itself with R214 million or 98.0 percent. The municipality with the lowest rate is Greater Giyani at 2.0 per cent, while Ba-Phalaborwa reported nil. Ba-Phalaborwa does not complete the CAA return form correctly and the same is suspected for Greater Giyani. The verification process underway will assist in this regard.
- **Waterberg District:** - Again, the verification process carried out by Provincial Treasury resulted in the distorted performance of Waterberg District to be corrected. In prior months, the average performance of this district reflected a negative ratio due to the incorrect sign conversion by Mogalakwena Municipality. Mogalakwena has since updated all its returns from month one to six.

In terms of the table above, Waterberg District's performance reveals an average percentage of 33.0. The highest performing municipality is still Mogalakwena achieving a ratio of 54.0 per cent; while the lowest is the

district municipality with an average of 6.0 per cent. In this district, Thabazimbi reflects zero collection to date. This is one of the municipalities not completing the capital acquisition return form correctly.

- **Sekhukhune District:** - Sekhukhune's performance in the previous month was at 23.0 per cent, making it the lowest performing district in the province. This month, this district has swapped positions with Capricorn district. Sekhukhune district reveals the total revenue collection of R201 million or 30.0 percent of the projected budget of R674 million.

Municipalities that managed to achieve percentages above the linear projection are Ephraim Mogale with 76.0 per cent followed by Fetakgomo with 53.0 per cent. The lowest percentage in the district was achieved by Makhuduthamaga at 19.0 per cent; while Greater Tubatse reflects zero rate; which suggests that the municipality is not completing the CAA return form correctly.

- **Capricorn District:** - This district is the lowest performer in terms of capital revenue collection. Its year to date funding amounts to R249 million or 18.0 per cent. The major contributors to this low ratio is Blouberg with a zero year to date balance, again, this suggests that the municipality is not correctly completing the CAA return form.

Though all municipalities performed far below the linear projection ratio, Aganang managed to achieve 40.0 per cent. This municipality did not submit the month six return forms. It is assumed that after the reruns have been submitted, the ratio will probably increase to 50.0 per cent. A letter of non-compliance with MFMA S71 has been issued to the Accounting Officer.

The average results of 36.0 per cent for the province have been understated materially due to the challenge of incorrect completion of the return forms by municipalities. This matter is receiving attention.

Table 8: Consolidated capital funding per item as at 31 December 2010

Description	Budget Year 2010/11				
	Original Budget	Adjusted Budget	Monthly actual Actual	Year TD Actual	Spent of %
Funds sources					
Government Grants and Subsidies	2,537	2,537	269	1,170	46%
Leases	40	40	-	16	40%
Other	225	225	15	55	25%
Surplus Cash	364	364	19	57	16%
Other Ad-Hoc Financing Sources	28	28	0	1	5%
External Loans	612	612	2	13	2%
Public contributions/ donations	157	157	-	0	0%
Asset Financing Reserve	-	-	37	126	
Total sources	3,963	3,963	343	1,438	36%

Source: In-Year Monitoring Reports Database

This discussion continues with the capital revenue budget of municipalities, and this section aims to show the capital revenue earned by revenue source. The capital revenue sources have been presented from the highest ratio to the least. The highest performers in rand value will be mentioned during the discussions. As seen from the table above, all items performed below the linear projection ratio of 50.0 per cent. However, taking into account the challenge of returns whose credibility is doubtful, it is assumed that items like grants and subsidies might have achieved or exceeded the 50.0 average ratio.

The main characteristics of table 7 are as follows:

- Government Grants and Subsidies:** - It is evident that grants and subsidies are still the biggest source of revenue to fund infrastructure in municipalities. This line item averaged about R1.1 billion (46.0 per cent). This is 81.3 per cent of the year to date's actual revenue of R1.4 billion.
- Leases:** - This line item is the second highest performer in terms of its percentage against the original budget. The year to date collection stand at R16 million (40.0 per cent) against an annual budget of R40 million.
- Other Revenue:** - The third contributor to the year to date collection ratio of 36.0 per cent is other revenue with R55 million (25.0 per cent) YTD actual, which is 3.8 per cent of the total year to date's collection.

- **Surplus Cash:** - An amount of R57 million (16.0 per cent) was realized to date, this constitutes 3.9 per cent of the total year to date revenue.
- **Other Ad-Hoc Finances:** - Out of the total budget of R28 million for ad-hoc finances, the realized revenue to date is R1 million, representing 5.0 per cent of the line item's original budget.
- **External loan:** - To date, municipalities earned only R13 million revenue from borrowings. This represents 2.0 per cent of the annual budget of R612 million.
- **Public contributions/ donations:** - Although municipalities budgeted to earn revenue on this line item, to this end, nothing has been realized.
- **Asset Financing Reserve:** - This line item contributed R126 million which is 8.7 per cent of the total year to date capital revenue. The year to date rand value on this line item makes it the second highest contributor towards the 36.0 per cent provincial average rate. Contrary to it being the second largest capital revenue source, none of the municipalities in Limpopo budgeted to receive any revenue for the current financial year.

The revenue earned to date is averaged at R1.4 billion or 36.0 per cent of the total budget of R3.9 billion. As stated before, a significant portion (81.3 per cent) of this total capital revenue earned is from government grants and subsidies and this further confirms the high dependency of municipalities on grants and subsidies as a major source of revenue. Due to the material understatement of the capital revenue receipts, Provincial Treasury still recommends that the foregoing tables should be interpreted with caution, not much reliance should be placed on them.

3.2.4 Capital Expenditure

For the second quarter ended December 2010, actual capital expenditure amounts to R350 million (10.8 per cent of budget); while the year to date expenditure amounts to R1.4 billion (45.5 per cent of budget). Table 9 below shows the amounts of the capital budget and actual spending per municipality per district.

Table 9 Consolidated capital expenditure per district per municipality as at 31 December 2010

Municipality	Total Capital Expenditure			
	R million	Original/adjusted budget	Actual expenditure for the month	Actual expenditure year to date
Makhuduthamaga	76	4	14	19%
Fetakgomo	13	2	8	62%
Ephraim Mogale	20	0	15	76%
Greater Tubatse	53	–	17	32%
Elias Motsoaledi	80	10	41	51%
Greater Sekhukhune	355	30	129	36%
Sekhukhune	597	45	225	38%
Greater Giyani	67	–	1	2%
Greater Letaba	72	7	18	25%
Greater Tzaneen	125	10	31	25%
Ba-Phalaborwa	80	1	7	9%
Maruleng	25	2	7	28%
Mopani District	110	102	217	198%
Mopani District	478	122	282	59%
Musina	17	0	8	46%
Mutale	13	1	8	61%
Thulamela	101	7	41	40%
Makhado	166	11	56	34%
Vhembe District	570	52	464	81%
Vhembe	867	72	577	67%
Blouberg	32	2	7	21%
Aganang	40	–	12	31%
Molemole	15	1	7	49%
Polokwane	342	54	119	35%
Lepelle-Nkumpi	92	5	17	19%
Capricorn District	246	14	74	30%
Capricorn	767	72	249	33%
Thabazimbi	47	0	1	2%
Lephalale	96	9	35	36%
Mookgophong	26	0	6	24%
Modimolle	41	2	12	30%
Bela-Bela	25	0	3	13%
Mogalakwena	271	25	95	35%
Waterberg District	20	0	1	6%
Waterberg	526	36	153	29%
Total	3,235	350	1,474	46%

Source: In-Year Monitoring Reports Database

The main features of table 9 are the following:

- **Vhembe District:** - Municipalities in Vhembe still have the highest year to date capital spending rate at 67.0 per cent of a total capital budget of R867 million. Within this district, the district municipality has the highest performance in terms of both the ratio and rand value. The district municipality's year to date collection is R464 million representing 81.0 per cent of its annual budget (R570 million). Mutale comes second with an average rate of 61.0 per cent. The lowest performing municipality is Makhado at 34.0 per cent.
- **Mopani District:** - The district performance to date stands at 59.0 per cent. The major contributor to this average ratio is the district municipality with a R217 million (198.0 per cent) of the original budget of R110 million. Engagement with the municipality revealed that supporting tables in the annual budget have been materially understated. It is expected that this error will be rectified during the adjustment budget period.

If the district's performance is striped out, the average performance of the locals stand at 17.0 per cent. This signifies how poorly municipalities in Mopani are performing and/or are implementing capital projects. The lowest performer in this district is still Greater Giyani with 2.0 per cent. The municipality submitted incomplete returns for the month, a letter of non-compliance with MFMA S71 (1) has been issued to the Accounting Officer of the municipality.

- **Sekhukhune District:** - In this district, the year to date performance is R225 million (38.0 per cent). The highest performer is Ephraim Mogale at 76.0 per cent followed by Fetakgomo achieving 62.0 percent and Elias Motsoaledi exceeding the linear projection ratio by just 1.0 per cent. The lowest performer is still Makhuduthamaga at 19.0 per cent.

- Capricorn District:** - This district is the second lowest in terms of the expenditure ratio in the province. To date, 33.0 per cent of R767 million has been spent rolling out capital projects. The City of Polokwane is still the highest contributor to this ratio in rand value, collecting R119 million (35.0 per cent) against a budget of R342 million; in terms of expenditure ratio against the original budget, Molemole's performance is higher than that of The City of Polokwane. Its ratio stand at 49.0 percent (R7 million) against a budget of R15 million.
- Waterberg District:** - Though the negative sign from Mogalakwena was corrected and the financial performance of the district is accurately depicted, this district remains the lowest performer in the province in terms of capital expenditure ratio. The average performance of this district is 29.0 per cent. All municipalities in this district are performing poorly in terms of capital expenditure against the budget, Lephalale has the highest ratio in this district (36.0 per cent) with Thabazimbi achieving the lowest (2.0 per cent)

Table 10: Consolidated capital expenditure by asset class

Description	Budget Year 2010/11				
	Original Budget	Adjusted Budget	Monthly actual Actual	Year TD Actual	Spent of %
R million					
Capital expenditure					
Infrastructure	2,399	2,399	309	1,287	54%
Community	332	332	17	84	25%
Other assets	476	476	24	103	22%
Investment properties	1	1	0	0	20%
Agricultural assets	2	2	-	0	3%
Heritage assets	1	1	-	-	
Intangibles	25	25	-	-	
Total Capital expenditure	3,236	3,235	350	1,474	46%

Source: In-Year Monitoring Reports Database

- Infrastructure** – Spending in this category of assets is the highest in December at R1.2 billion (54.0 per cent) of a budget amounting to R2.3 billion. This category of assets includes, amongst others, the building of

roads, sanitation, electricity generation and reticulation which are vital for service delivery, stimulating economic growth and job creation;

- **Community asset** – Community assets account for just over 10.0 per cent of the total provincial capital budget. The budget in rand value amounts to R332 million, of which R17 million (5.1 per cent) has been spent during December 2010 and R84 million (25.0 per cent) was spent for the year to date. Expenditure on community assets is incurred on parks, gardens, sport fields, community libraries, cemeteries, etc;
- **Other assets** – This item accounts for 14.7 per cent of the total provincial capital budget. It has an annual capital budget of R476 million, of which R24 million was spent during December 2010 and R103 million (22.0 per cent) of budget was spent to date. The item other assets include amongst others, vehicles, office equipment, furniture, abattoirs, etc;
- **Investment Properties** – From a budget of R1 million, this item achieved 20.0 per cent (R200 thousand) to date.
- **Agricultural assets**– From the annual budget of R2 million, the submitted budget returns indicate that only 3.0 per cent has been spent on this item thus far;
- **Heritage and Intangibles** – the budget on these items is R1 and R25 million respectively, to date no expenditure was incurred on either item.

As stated in prior reports, spending on capital budget remains a challenge for most municipalities in this province. Municipalities are advised regularly on the implications of not spending the capital budget and/or not meeting the conditions of the capital conditional grant. The contents of MFMA Circular 48 regarding unspent conditional grants have been brought to the attention of all municipalities in the province. Municipalities will be advised to ensure that spending on

conditional grants funding is accelerated to avoid reverting unspent funds to the National Revenue fund. Reverting funds to the National Revenue Fund will be counterproductive taking into accounts the infrastructure backlogs in the province.

3.2.5 Debtors and Creditors

The analysis in table 11 below shows the status of debtors and creditors as at 31 December 2010.

Table 11: Consolidated debtors and creditors as at 31 December 2010

Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Total
Debtors Age Analysis								
Total By Revenue Source	201	137	103	394	585	283	171	1,874
Creditors Age Analysis								
Total Creditors	188	9	18	7	42	40	5	308

Source: In-Year Monitoring Reports Database

The debtors' book remains one of the challenges that municipalities in Limpopo are faced with. The low performance of certain municipalities on operating revenue is as a result of residents, the business community and government department not paying municipal bills. Though the provincial debtors' book resembles a decline when compared with prior months, the decline is negligible.

The key characteristics of table 11 are as follows:

- In July 2010, municipalities reported having R1.9 billion in outstanding debtors, as at the end of December 2010, the total provincial debtors' books amounts to R1.8 billion. The decrease over the six months period is less than R0.1 million. This further suggests that the municipalities are struggling to collect outstanding debtors, especially those aged over 91 days. As at the end of December 2010, the debt over this age category amounts to R1.4 billion (76.0 per cent).
- In relation to creditors, compliance with the MFMA and MFMA Circular 49 in this regard still remains a challenge. Municipalities reported having creditors owed for more than thirty days in the November 2010 report; the

December report reveals that out of the R308 million, R188 million is current. This suggests that R120 million is owed to creditors and supplies for more than thirty days period. This is a direct contravention of the MFMA Circular 49 and MFMA Section 65(2) (e); which requires that creditors owed by the municipality should be paid within 30 days of receiving invoices or statements.

3.2.6 Cash Flows

From table twelve (12) below, it is evident that municipalities in Limpopo reflect a positive opening cash balance of R730 million and a closing balance of R863 million in December 2010. In prior reports; it was mentioned that the credibility of the provincial cash flow statement is doubtful due to the fact that a substantial number of municipalities are not correctly completing the CFA return forms. Only a few municipalities disclose the projected revenues and expenditures in the CFA return form, while the majority only indicate the monthly actual only. For this reason, the discussion of table twelve (12) is only restricted to the first two quarters of the financial year.

Table 12: Consolidated cash flows as at 30 November 2010

Cash flows	July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June
Opening Cash Balance	141	514	712	410	280	730	751	701	608	747	719	655
Sub-Total (Receipts)	1.744	933	452	658	1.113	849	80	111	263	190	154	109
Sub-Total (Payments)	1.264	899	933	715	868	977	394	309	249	233	283	249
Closing Balance	728	763	452	765	745	663	666	713	662	824	600	774

Source: In-Year Monitoring Reports Database

Still on the cash flow statement, the opening and closing balances from month to month do not reflect a positive correlation. This further confirms that the source documents of the cash flow statement are not credible. The verification exercise currently being carried out will also focus on this return form. Municipalities will be supported and motivated to make realistic cash flow projections in the 2010/11 adjustment and 2011/12 draft budgets. The 2010/11 adopted budget reflected linear projections which are far from the actual cash flows reported by municipalities during the six month period under review.

4. LEGAL IMPLICATIONS

None

5. FINANCIAL IMPLICATIONS

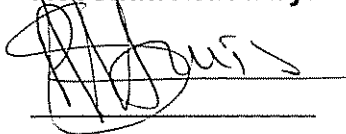
None

6. RECOMMENDATIONS

It is recommended that the Head of Department:

- 6.1. Notes the submission of the monthly budget statements by municipalities in terms of Section 71 of the MFMA for the second quarter of the 2010/11 municipal financial year;
- 6.2. Notes that twenty-eight (28) municipalities submitted the December 2010 Monthly Budget Statement.
- 6.3. Notes that ten (10) municipalities submitted the monthly budget statements in the formats required (Schedule C of the MFMA: Municipal Budget and Reporting Regulations with effect from 1 July 2010).
- 6.4. Approves the consolidated report and that it be submitted to National Treasury in terms of Section 71(6) of the MFMA.
- 6.5. Approves that the consolidated report be made public on the Limpopo Provincial Treasury website.

Recommended by:



Ntuli P. S.

Acting Senior Manager: Financial Planning and Budgets

Approved by:



Ramdharie N

Head of Department