



LIMPOPO

PROVINCIAL GOVERNMENT
REPUBLIC OF SOUTH AFRICA

PROVINCIAL TREASURY

**Consolidated 71 report for the month ending
30 April 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
UIF`	Unauthorised, Fruitless and Wasteful expenditure

1 Introduction

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

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

2 Purpose

The purpose of this report is to provide an overview of the state of municipal finances. This report contains the actual information from the municipal In-Year financial monitoring system (i.e. section 71 reports).

3 Background

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

Section 71 of the Municipal Finance Management Act (MFMA) requires all municipalities to submit monthly budget statements to the Provincial Treasury by the 10th working day

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

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

Section 71(6) of the MFMA requires the Provincial Treasury to consolidate the monthly budget statements of the municipalities in the province and submit such report to the National Treasury by the 22nd working day of each month. This report is accordingly submitted to serve this required purpose. The report provides a high-level review of the budget implementation for the Limpopo municipalities for the month ending 30 April 2021.

4 Key highlights – April 2021

- **Billed Revenue**

Municipalities in the Province were unable to meet their year-to-date budget for the billing of revenue, furthermore the under billed revenue in comparison to the budgeted revenue did not translate into cash in the bank due to poor credit control and debt collection as well as households' inability to afford to pay due to the weakened economic conditions. Only 3 Municipalities were able to meet their budgeted billing forecasts with the rest of the 24 Municipalities billing below the targeted forecasts. The Overall Provincial performance is 83 percent of the year-to-date Budget which is a drop 17 of percent from last month's performance of 107 percent.

- Conditional Grants Spending**

Conditional Grant spending to date stood at precisely 53 percent. This is a major concern as it indicates either poor spending or incorrect transacting and reporting thereof by municipalities for the 19 Conditional Grants. If the status quo is due to the former then this is a major worry given the fact that for the past 5 years there were rejected rollover requests of close to a billion (refer to the Midyear reports).
- Capital Expenditure**

Overall actual capital expenditure stands at 82 percent to year-to-date budget of R6.9 billion. Municipalities are struggling to spend even on projects which are funded from own revenues. It should be noted that only 1 municipality, Makhuduthamaga met or exceeded the year-to-date budget and the rest (26) of the municipalities could not meet nor exceed the year-to-date budget. This can further be linked to the low performance of just under 53 percent spending of Grants indicating non execution of approved projects or discrepancies in transacting in the municipal financial systems. Furthermore, it should be noted that the 1 municipality that exceeded the year to date budgeted may have issues in reporting correctly evidenced by fact that the current year to date actual is 1478 percent of the year-to-date budget. In general, the municipalities are not spending on capital projects as planned/projected.
- Debtors/Accounts Receivables**

The debtors' book for municipalities in the province is in excess of R11 billion with 90 percent of the amount over 90 days thus unlikely to be collectable. Furthermore, 59 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 with Waterberg district municipalities being the highest by owing R1.1 billion of the R1.6 billion creditors' book being 68 percent of All the Districts Creditor's balance.

The non-payment of creditors destroys the SMMEs in the region, stifles economic growth and results in job losses.

- 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 to the municipalities' asset base. This has resulted in ailing infrastructure, such as unrepaired roads, no street lighting, water losses due to pipe bursts, etc. Furthermore, the spending on the repairs and maintenance budgets remains poor.

- Budgeting within the Financial Systems

Poor reporting is observed with most municipalities in the province as they continue to budget outside their respective financial systems contrary to the mSCoA regulations. This results in the in-year reporting being distorted from the initial budget targets and could result in municipalities incurring high UIFW at the end of the year. The Provincial Treasury has held mSCoA Live demonstration sessions in May 2021 to test the extent of mSCoA compliance and system usage by municipalities in attempts to assist in full usage of the financial systems. The results showed that municipalities are still heavily reliant on service providers for budgeting whereby the Budget and IDP module are not utilised by municipalities.

- The mSCoA regulations are clear in that municipalities should be the custodians of their own information and should be able to budget, transact and report from their

financial systems without assistance. The system vendors should only assist in cases where accounts were mapped incorrectly.

5 In-Year Reporting: Compliance Monitoring

Table 1: MSCOA - Summary - Upload and Segment Validation

Report	Outstanding	Segment Errors	Submission Errors	Total	Segment Correct %
M10	2		1	27	88.9
CR10	1			27	92.6
DB10	4			27	85.1

Source: National Treasury Local Government Database

As at the close of the M10 reporting period, 2 reports were outstanding with 1 submitted with errors, for Creditor's and Debtor's books which are non-financial reports, 1 and 4 were outstanding respectively.

6 Budget Implementation Overview

This consolidated State of Municipal Finances report covers the financial performance of the municipalities for the month of April 2020/21 financial year. The consolidated report assesses the in-year financial performance of the municipalities against the budgeted revenue and expenditure. The assessment of the in-year financial performance 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 credible implementation of municipal budgets in relation to the IDP and SDBIP objectives.

6.1 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 April 2021

Summary - Table C4 Quarterly Budgeted Financial Performance (All) for 4th Quarter ended 30 June 2021											
Description	Ref	2020/21	Budget year 2020/21								
R thousands		Audited Outcome	Original Budget	Adjusted Budget	M10 Apr Actual	Q4 June Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
Revenue By Source											
Property rates		91 119	2 031 999	2 087 415	143 287	143 287	1 544 033	2 087 415	(543 382)	(26.03)	2 087 415
Service charges - electricity revenue			3 694 186	3 692 341	340 406	340 406	2 221 258	3 692 341	(1 471 083)	(39.84)	3 692 341
Service charges - water revenue			1 139 435	1 218 305	79 077	79 077	861 396	1 218 305	(356 909)	(29.30)	1 218 305
Service charges - sanitation revenue			303 119	299 137	4 943	4 943	193 768	299 137	(105 369)	(35.22)	299 137
Service charges - refuse revenue		17 156	390 743	382 419	15 447	15 447	287 072	382 419	(95 347)	(24.93)	382 419
Rental of facilities and equipment		320	42 999	30 029	1 425	1 425	15 281	30 029	(14 747)	(49.11)	30 029
Interest earned - external investments		4 505	240 555	191 342	3 113	3 113	119 101	191 342	(72 241)	(37.76)	191 342
Interest earned - outstanding debtors		19 162	624 881	605 839	50 202	50 202	580 733	605 839	(25 106)	(4.14)	605 839
Dividends received					6	6	3 160		3 160		
Fines, penalties and forfeits		12	213 280	137 437	9 146	9 146	34 568	137 437	(102 869)	(74.85)	137 437
Licences and permits		3 537	162 719	143 751	9 357	9 357	91 113	143 751	(52 638)	(36.62)	143 751
Agency services		3 968	151 033	103 406	8 439	8 439	135 876	103 406	32 470	31.40	103 406
Transfers and subsidies		560 467	10 876 758	12 402 981	161 508	161 508	11 829 983	12 402 981	(572 998)	(4.62)	12 402 981
Other revenue		650	416 064	563 088	14 403	14 403	257 967	563 088	(305 121)	(54.19)	563 088
Gains			20 734	11 734	2 107	2 107	6 599	11 734	(5 134)	(43.76)	11 734
Total Revenue		700 896	20 308 506	21 869 225	842 867	842 867	18 181 909	21 869 225	(3 687 316)	(16.86)	21 869 225
Expenditure By Type											
Employee related costs		138 026	6 643 664	6 640 973	522 868	522 868	5 199 322	6 640 973	(1 441 651)	(21.71)	6 640 973
Remuneration of councillors		22 221	563 771	560 742	43 986	43 986	458 627	560 742	(102 115)	(18.21)	560 742
Debt impairment		150 011	944 743	1 135 191	(39 316)	(39 316)	205 552	1 135 191	(929 639)	(81.89)	1 135 191
Depreciation and asset impairment			1 945 800	2 019 532	43 357	43 357	589 395	2 019 532	(1 430 137)	(70.82)	2 019 532
Finance charges		3	244 411	220 839	2 172	2 172	63 531	220 839	(157 308)	(71.23)	220 839
Bulk purchases - electricity			2 658 328	2 663 769	138 587	138 587	1 890 445	2 663 769	(773 325)	(29.03)	2 663 769
Inventory consumed		5 818	1 385 492	1 521 189	133 768	133 768	1 106 038	1 521 189	(415 150)	(27.29)	1 521 189
Contracted services		107 138	2 690 809	3 498 048	257 805	257 805	2 471 310	3 498 048	(1 026 738)	(29.35)	3 498 048
Transfers and subsidies		444	97 126	133 549	11 319	11 319	69 154	133 549	(64 395)	(48.22)	133 549
Other expenditure		43 927	2 099 056	2 106 242	159 657	159 657	1 442 971	2 106 242	(663 271)	(31.49)	2 106 242
Losses			18 891	23 121	(7)	(7)	4 526	23 121	(18 595)	(80.42)	23 121
Total Expenditure		467 588	19 292 091	20 523 196	1 274 198	1 274 198	13 500 872	20 523 196	(7 022 324)	(34.22)	20 523 196
Surplus/(Deficit)		233 308	1 016 415	1 346 029	(431 332)	(431 332)	4 681 037	1 346 029	3 335 008	247.77	1 346 029
Transfers and subsidies - capital		40 957	4 446 092	4 799 593	269 947	269 947	2 769 060	4 799 593	(2 030 533)	(42.31)	4 799 593
Transfers and subsidies - capital			2 041	1 602	47	47	600	1 602	(1 002)	(62.55)	1 602
Transfers and subsidies - capital (in-kind)		12 464	920	28 257	790	790	13 776	28 257	(14 481)	(51.25)	28 257
after capital		286 729	5 465 468	6 175 481	(160 549)	(160 549)	7 464 473	6 175 481	1 288 992	20.87	6 175 481
Taxation											
Surplus/(Deficit)		286 729	5 465 468	6 175 481	(160 549)	(160 549)	7 464 473	6 175 481	1 288 992	20.87	6 175 481
Attributable to minorities											
Surplus/(Deficit)		286 729	5 465 468	6 175 481	(160 549)	(160 549)	7 464 473	6 175 481	1 288 992	20.87	6 175 481
Share of surplus/											
Surplus/(Deficit) for the year		286 729	5 465 468	6 175 481	(160 549)	(160 549)	7 464 473	6 175 481	1 288 992	20.87	6 175 481

Source: NT LGdatabase

As at 30 April 2021, R18.2 billion was recognised against YTD budget of R21.87 billion leading to a variance in under billing of 17 percent. The expenditure was R13.5 billion against the YTD budget of R20.5 billion resulting in under expenditure by 34 percent.

6.1.1 Operating Revenue

Municipalities have on average raised R18.2 billion or 83 percent against the year to date budget of R21.87 billion. The province remains highly dependent on grants which is still the main source of revenue for municipalities. The YTD actual breakdown for revenue sources is as follows:

- Transfers Recognised – YTD actual is R11.83 billion (65 percent) of total YTD actuals.
- Other Revenue– YTD actual is R257 million (1 percent) of total YTD actuals.
- Other Service Charges Billed– YTD actual is R986 million (5 percent) of total YTD actuals.
- Refuse Removal Billed– YTD actual is R287 million (2 percent) of total YTD actuals.
- Sanitation Billed– YTD actual is R193 million (1 percent) of total YTD actuals.
- Water Billed– YTD actual is R861 million (5 percent) of total YTD actuals.
- Electricity Billed– YTD actual is R2.2 billion (12 percent) of total YTD actuals. As much as municipalities have challenges collecting from the electricity item, this is the second highest item after grants revenue.
- Property Rates– YTD actual is R1.54 billion (8 percent) of total YTD actuals. The billing in this item is a reflection of the challenge’s municipalities experience with majority of municipalities failing to collect revenue in this item which will be very evident in the cash flow statement.

The following Extract reflected in Table 3 presents the sequential Performance and State

Table 3 : Sequential Performance and State of the Revenue Sources

Rating	Revenue Source	Value	%
1	Transfers Recognised	11 829 784	65%
2	Electricity Billed	2 221 258	12%
3	PropertyRates Billed	1 544 033	8%
4	Other Service Charges Billed	986 432	5%
5	Water Billed	854 058	5%
6	Refuse Removal Billed	287 072	2%
7	Other Revenue	257 967	1%
8	Sanitation Billed	193 768	1%
Totals		18 174 372 018,00	100%

Source: National Treasury Local Government Database

Municipalities are advised to maximise current revenue streams, to 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.

6.1.2 Operating expenditure

In April 2021, total operating expenditure amounted to R13.5 billion or 66 percent against the year-to-date budget or R20.52 billion. The lower than forecast spending is not necessarily cost savings that municipalities have realised for the period. The low expenditure is mainly attributable to municipalities not factoring depreciation during the financial year until the end of the financial year.

The following actuals were achieved for the period under review against the YTD Budget of R20.52 billion Total Expenditure:

- Employee related costs (R5.16 billion or 38 percent)
- Bulk purchases (R1.87 billion or 14 percent)
- Contracted services (R2.45 billion or 18 percent)
- Transfers and subsidies (R69.02 million or 1 percent)
- Other expenditure (R2.61 billion or 19 percent)

The following extract presents the sequential performance per Item.

Table 4 : Sequential performance per Expenditure Item

Rating	Expenditure Item	Value	%
1	Employee Related Cost	5,199,322	38.51%
2	Other Expenditure	2,617,067	19.38%
3	Contracted Services	2,471,310	18.30%
4	Bulk Purchases	1,890,445	14.00%
5	Depreciation and asset impairment	589,395	4.37%
6	Councillor Remuneration	458,627	3.40%
7	Debt Impairment	205,552	1.52%
8	Transfers and Subsidies	69,154	0.51%
9	Other Materials	-	0.00%
	Total	13,500,872,117	100%

Source: National Treasury Local Government Database

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

6.1.3 Cash flow

Municipalities in the Province closed the month of April 2021 with a surplus cash and cash equivalent of R6.3 billion. This may be because of incorrect data strings uploaded to the portal which create non-alignment of data strings and schedule C.

The basis for the observation above is that the Cash flow for the previous month had a deficit of R1.7 billion, the change from that deficit is not supported by the figures in the Net Cash increase on hand therefore it is clear that the data is not credible. Furthermore, a test was performed over a few Municipalities and it has been noted that the mapping of the Cash flow for some municipalities is incorrect and a full analysis for the listing of Municipalities that have been incorrectly mapped will be conducted by Provincial Treasury.

6.2 Financial Performance – District Breakdown

This section provides financial performance per district.

6.2.1 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 April 2021.

Table 5 : Operating Revenue per district

R'000	Original Budget	Adjusted Budget	YTD Budget	YTD Actual	% of year to date Budget	Property Rates Billed 1	Service Charges					Other Revenue	Transfers Recognised
							Electricity Billed	Water Billed	Sanitation Billed	Refuse Removal Billed	Other Service Charges Billed		
Capricorn	5 472 344	5 752 862	5 752 862	4 741 393	82%	487 420	899 850	287 972	110 651	112 907	280 996	31 222	2 530 375
Mopani	4 529 344	4 802 949	4 802 949	3 208 782	67%	217 704	304 665	3 360	1 305	46 090	181 959	82 905	2 370 795
Sekhukhu	2 922 659	3 235 449	3 235 449	3 821 220	118%	262 762	132 827	60 471	10 230	31 083	173 810	99 125	3 050 912
Vhembe	3 968 002	4 506 893	4 506 893	4 036 005	90%	194 652	379 564	254 327	952	45 554	150 246	33 088	2 977 622
Waterberg	3 416 157	3 571 072	3 571 072	2 374 509	66%	381 495	504 352	255 267	70 631	51 438	199 421	11 627	900 279
Totals	20 308 506	21 869 225	21 869 225	18 181 909	83%	1 544 033	2 221 258	861 396	193 768	287 072	986 432	257 967	11 829 983

Source: National Treasury Local Government Database

The original total operating revenue budget for the province initially stood at R20.3 billion, this was subsequently adjusted upward to R21.9 billion as municipalities recognised the additional Equitable Share allocations from National Treasury. The aggregate year-to-

date revenue budget stood at R21.9 billion as at 30 April 2021 of which R18.12 billion was realised during the period, creating under-performance of 17 percent.

Sekhukhune District realised the highest revenue to its year-to-date budget at 118 percent followed by Mopani District at 90 percent. The third highest revenue raised was by Capricorn District at 82 percent with Mopani and Waterberg raising the lowest at 67 percent and 66 percent, respectively.

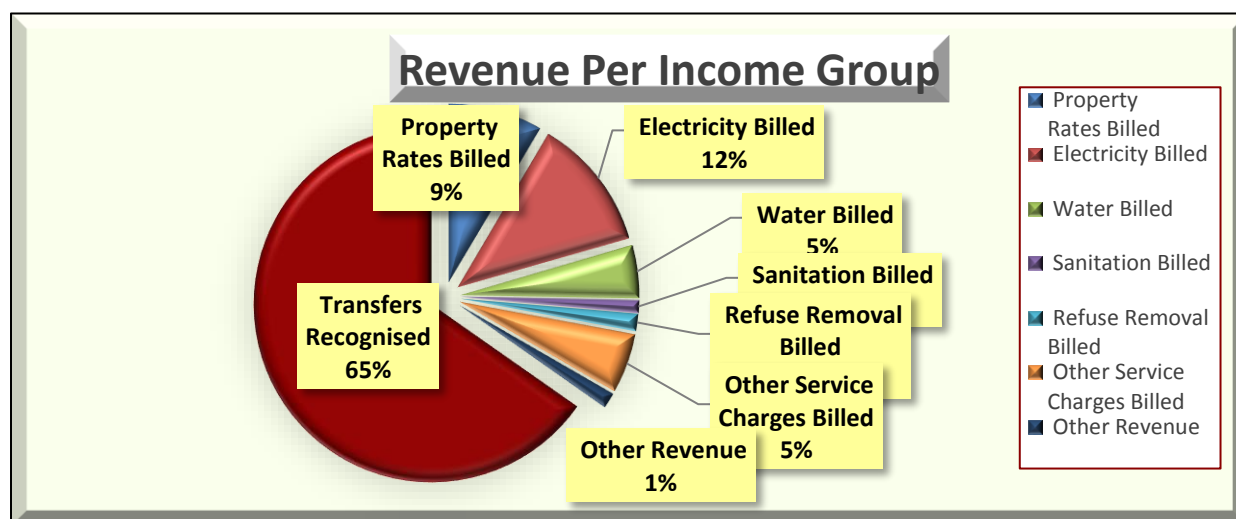
Table 6 : Operating Revenue performance at District Level

Rating	R'000	Original Budget	Adjusted Budget	YTD Budget	YTD Actual	% of year to date Budget
1	Sekhukhune	2 922 659	3 235 449	3 235 449	3 821 220	118%
2	Vhembe	3 968 002	4 506 893	4 506 893	4 036 005	90%
3	Capricorn	5 472 344	5 752 862	5 752 862	4 741 393	82%
4	Mopani	4 529 344	4 802 949	4 802 949	3 208 782	67%
5	Waterberg	3 416 157	3 571 072	3 571 072	2 374 509	66%
Total Operating Revenue	Totals	20 308 506	21 869 225	21 869 225	18 181 909	83%

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 and subsidies contribute the largest portion of municipal revenues at 65 percent (or R11.83 billion)
- Electricity revenue is the second highest at 12 percent (or R2.2 billion).
- Other revenues make up 1 percent (or R257 million) of actual revenue raised.
- Other Service Charges make up to 5 percent (or R986 million) of actual revenue raised.
- Water billings make up about 5 percent (or 861 million) of year-to-date revenue raised.

6.2.2 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 April 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	5 359 757	5 640 590	5 640 590	3 731 852	66%	1 306 408	88 262	19 244	101 380	669 261	885 861	-	15 239	646 197
Mopani	4 196 762	4 377 202	4 377 202	2 637 594	60%	926 615	104 792	45	16 362	347 794	328 282	-	18 858	894 847
Sekhukhune	2 684 672	2 946 812	2 946 812	2 426 686	82%	874 847	121 914	150 478	70 908	99 438	629 064	-	17 632	462 405
Vhembe	3 680 936	4 102 165	4 102 165	2 643 065	64%	1 228 975	88 544	15 544	296 825	235 868	400 534	-	17 119	359 655
Waterberg	3 369 965	3 456 428	3 456 428	2 061 675	60%	862 477	55 115	20 242	103 920	538 084	227 569	-	305	253 963
Total	19 292 091	20 523 196	20 523 196	13 500 872	66%	5 199 322	458 627	205 552	589 395	1 890 445	2 471 310	-	69 154	2 617 067

Source: National Treasury Local Government Database

The original total operating expenditure budget for the province stood at R19.3 billion, this was subsequently adjusted upward to R20.5 billion as municipalities added CoVID-19 projects linked to the increased equitable share allocation. The aggregate year-to-date expenditure budget stood at R20.5 billion as at 30 April 2021 of which R13.5 billion was

spent during the period, making an under-performance of 34 percent. This is mainly due to municipalities not depreciating their assets monthly.

Table 8 : Sequential Performance of operating expenditure

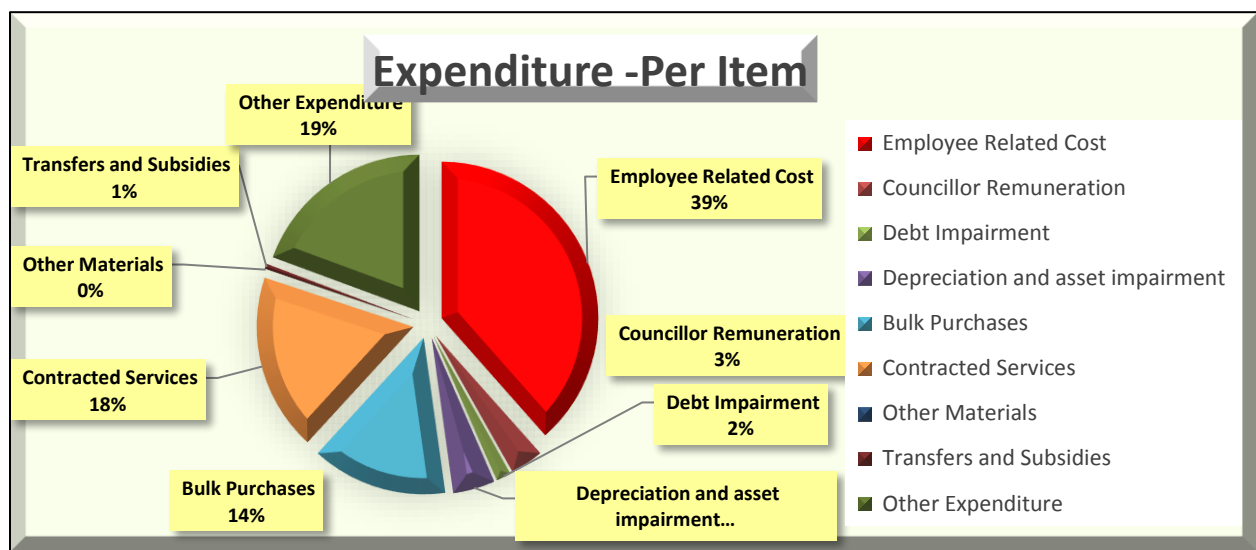
Rating	R'000	Original Budget	Adjusted Budget	YTD Budget	YTD Actual	Performance against YTD
1	Sekhukhune	2 684 672	2 946 812	2 946 812	2 426 686	82%
2	Capricorn	5 359 757	5 640 590	5 640 590	3 731 852	66%
3	Vhembe	3 680 936	4 102 165	4 102 165	2 643 065	64%
4	Mopani	4 196 762	4 377 202	4 377 202	2 637 594	60%
5	Waterberg	3 369 965	3 456 428	3 456 428	2 061 675	60%
Total		19 292 091	20 523 196	20 523 196	13 500 872	66%

Source: National Treasury Local Government Database

Sekhukhune District realised the highest expenditure in relation to its year-to-date budget at 82 percent. Capricorn and Vhembe District has the second highest expenditure versus year-to-date budget at 66 and 64 percent, respectively. The lowest performance against the year-to-date budget is recorded by Mopani and Waterberg District both at 60 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 39 percent (or R5.2 billion)
- Other Expenditure is the second highest at 19 percent (or R2.6 billion).
- Contracted services make up 18 percent (or R2.5 billion)
- Bulk Purchases make up 14 percent (or 1.9 billion) of total year to date expenditure.

6.2.3 Capital spending and sources of finance

Table 9 : Capital Expenditure per district

Capital Sources of Finance per District - M10 April 2021

R'000	Original Budget	Adjusted Budget	Year To Date Budget	YTD Actual	% of Budget	External Loans	Asset Finance Reserve	Internally Generated funds	Public Contributions/Donations	Transfers & Grants				Borrowing	Other
										National Grants	Provincial Grants	District Municipality Grants	Other Transfers & Grants		
Capricorn	1 780 017 051,00	1 764 958 692,00	1 764 958 692,00	1 006 986 438,00	57%	-	-	205 521 420	-	781 687 800	-	-	-	2	-
Mopani	1 173 877 606,00	1 493 590 997,00	1 493 590 997,00	795 999 436,00	53%	-	-	253 902	-	524 889	-	-	-	9763548	0
Sekhukhune	890 702 411,00	1 092 705 908,00	1 092 705 908,00	2 704 602 264,00	248%	-	-	295 915	-	614 145	4 196	-	-	0	0
Vhembe	1 605 534 423,00	1 778 436 885,00	1 778 436 885,00	810 749 801,00	46%	-	-	265 611	-	528 714	-	-	2 325	0	0
Waterberg	704 590 558,00	791 705 531,00	791 705 531,00	338 032 477,00	43%	-	-	25 227	-	308 394	3 774	-	-	0	0
Total	6 154 722 049,00	6 921 398 013,00	6 921 398 013,00	5 656 370 416,00	82%	-	-	1 046 176	-	2 757 830	7 970	-	2 325	9 764	-

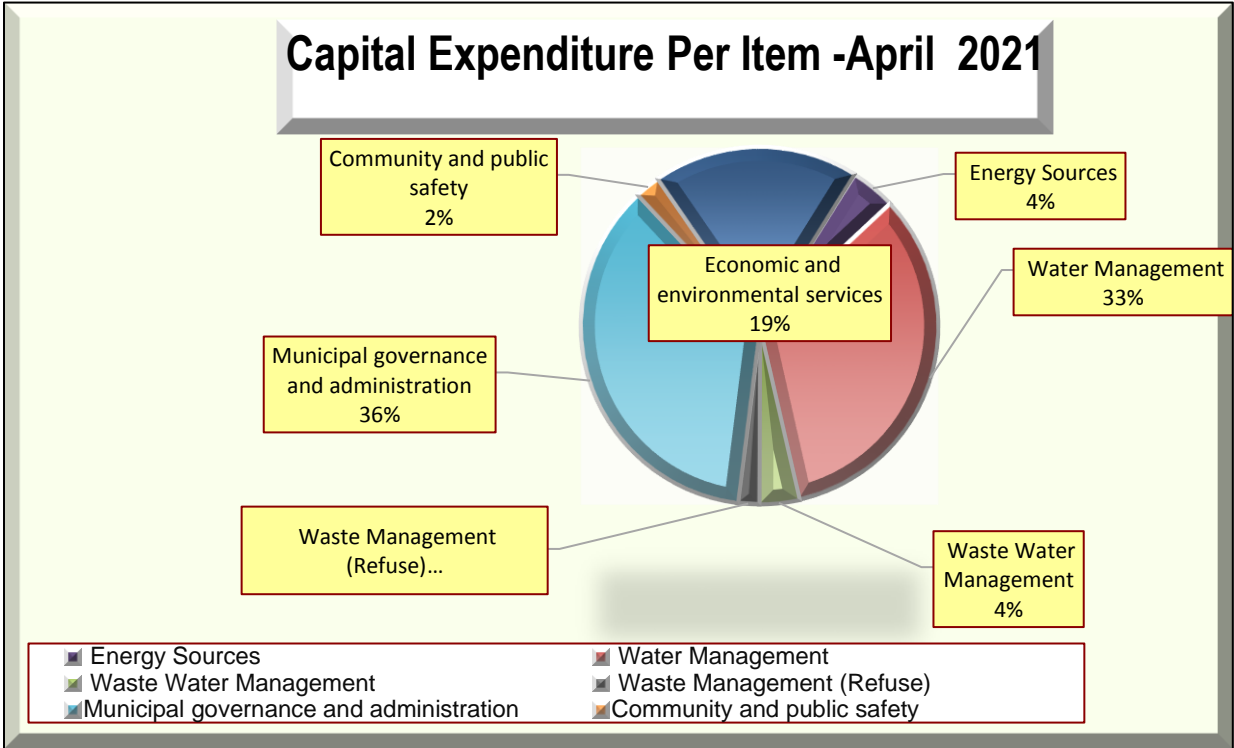
Source: National Treasury Local Government Database

The original capital budget for municipalities in the province stood at R6.2 billion which was revised upwards during the special adjustment budget process to R6.9 billion. The reported year-to-date capital expenditure stood at R5.66 billion or 82 percent against the year-to-date budget of R6.9 billion as at the end of April 2021.

Sekhukhune District reflected the highest capital expenditure against the budget at 248 percent. All the other Districts in aggregate could not meet their year -to- date budget and were thus below 60 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

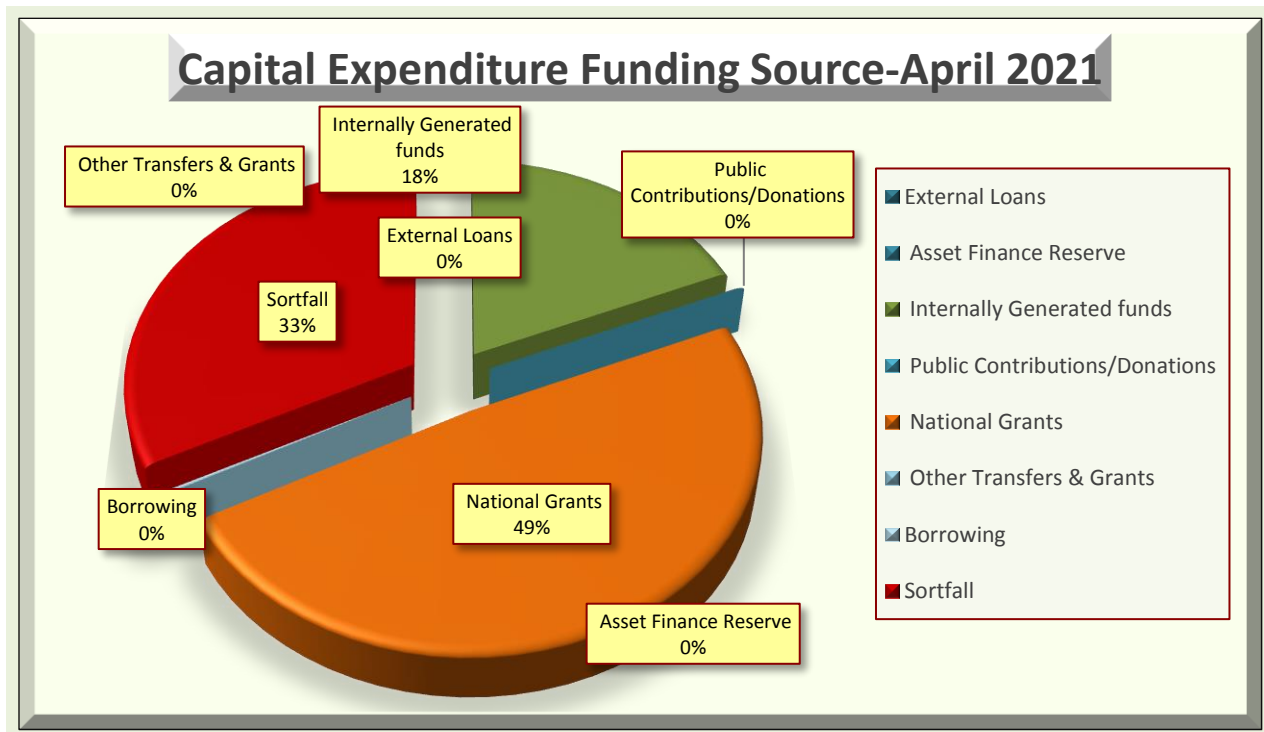
It can be observed that Municipal Governance & Administration makes up the largest portion of the year-to-date municipal capital spending in the province at 36 percent, with Water Management second at 33 percent. Economic and environmental services following at 19 percent, Electricity and Sanitation both under 5 percent and Waste management and Community & Public Safety being the lowest at 2 percent.

Table 10 : Source of Finance for Capital Expenditure

Capital Sources of Finance per District - M10 April 2021															
R'000	Original Budget	Adjusted Budget	Year To Date Budget	YTD Actual	% of Budget	External Loan	Asset Finance	Internally Generated funds	Public Contributions	Transfers & Grants				Borrowing	Other
										National Grants	Provincial Grants	District Municipal	Transfers & Grants		
Capricorn	1 780 017	1 764 959	1 764 959	1 006 986	57%	-	-	205 521	-	781 688	-	-	-	0	-
Mopani	1 173 878	1 493 591	1 493 591	795 999	53%	-	-	253 902	-	524 889	-	-	-	9 764	-
Sekhukhune	890 702	1 092 706	1 092 706	2 704 602	248%	-	-	295 915	-	614 145	4 196	-	-	-	-
Vhembe	1 605 534	1 778 437	1 778 437	810 750	46%	-	-	265 611	-	528 714	-	-	2 325	-	-
Waterberg	704 591	791 706	791 706	338 032	43%	-	-	25 227	-	308 394	3 774	-	-	-	-
Total	6 154 722	6 921 398	6 921 398	5 656 370	82%	-	-	1 046 176	-	2 757 830	7 970	-	2 325	9 764	-

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 49 percent (or R2.8 billion) percent of the year-to-date capital funding of R5.7 billion while own revenue (Internally Generated Funds) makes up 18 percent (R1.04 billion). It should be noted that the capital funding by both (National Grants, Own Revenue and borrowings do not cover the reported Actuals to date. The Funding only covers 67 percent of the Reported Expenditure to date and Indicates a shortfall of 33 percent, this is because of some municipalities not correctly configuring their financial system to report accurately, furthermore some municipalities are signing off on information that is not credible.

6.2.4 Cash Flow

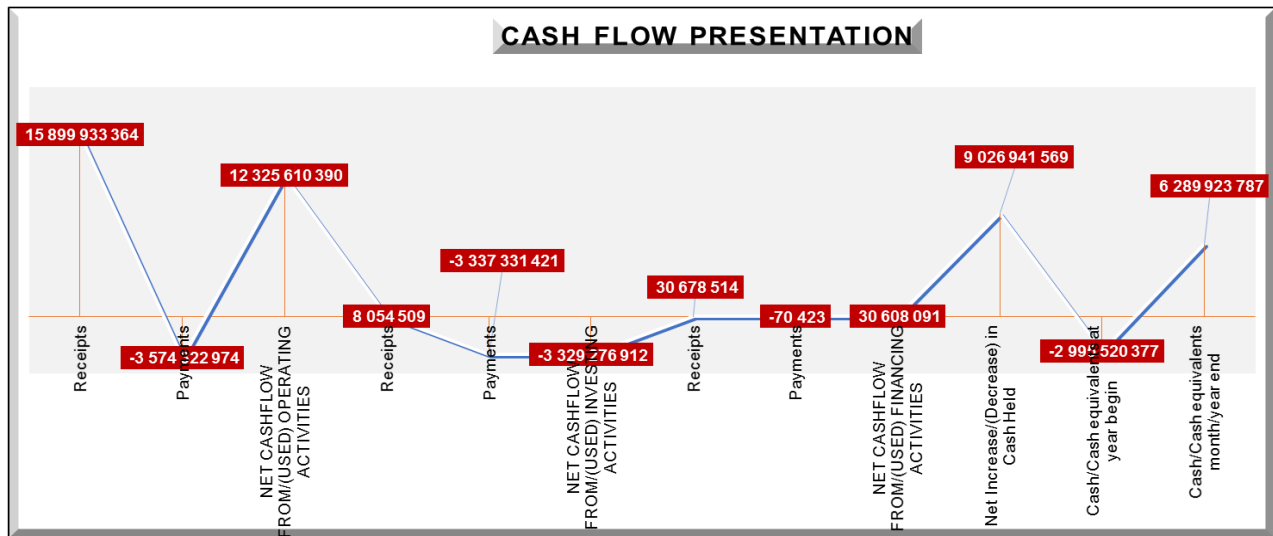
Table 11 : Cash Flow

Cashflow M10 April 2021

R '000	Receipts	Payments	NET CASHFLOW FROM/(USED) OPERATING ACTIVITIES	Receipts	Payments	NET CASHFLOW FROM/(USED) INVESTING ACTIVITIES	Receipts	Payments	NET CASHFLOW FROM/(USED) FINANCIAL ACTIVITIES	Net Increase/(Decrease) in Cash Held	Cash/Cash equivalents at year begin	Cash/Cash equivalents month/year end
Capricorn	4 767 120	(492 995)	4 274 125	539	(708 965)	(708 426)	(209)	(70)	(280)	3 565 419	(712 296)	2 874 548
Mopani	3 766 590	(27 824)	3 738 765	1833	(830 805)	(828 972)	34 103	-	34 103	2 943 896	72 850	3 058 691
Sekhukhune	1 470 418	(1670 502)	(200 084)	-	(491230)	(491230)	(366)	-	(366)	(691680)	895 372	416 763
Vhembe	3 674 224	(879 252)	2 794 972	1891	(966 622)	(964 731)	-	-	-	1830 241	(3 801345)	(2 025 525)
Waterberg	2 221582	(503 750)	1717 832	3 792	(339 709)	(335 917)	(2 849)	-	(2 849)	1379 066	549 899	1965 447
Total	15 899 933	(3 574 323)	12 325 610	8 055	(3 337 331)	(3 329 277)	30 679	(70)	30 608	9 026 942	(2 995 520)	6 289 924

Source: National Treasury Local Government Database

Figure 5 : Cash flow Performance



Source: National Treasury Local Government Database

As per the data strings drawn from LG database, cash and cash equivalents at the period beginning reflected a negative balance of R3 billion and a positive closing balance of R6.3 billion in April 2021. The reported information is inaccurate because of non-alignment of schedule C and data strings as well as incorrect mapping. LPT will continue to work with municipalities to ensure full alignment between council approved documents and what is contained in the financial systems of municipalities.

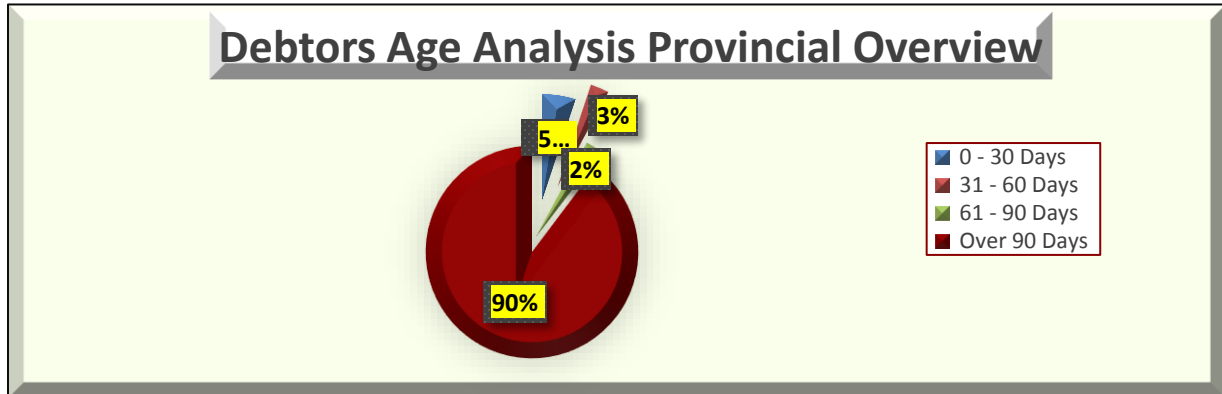
6.2.5 Debt Management

Table 12 : Debtors Age Analysis

Debtors Detail - M10 April 2021									
R '000	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total
	Total	%	Total	%	Total	%	Total	%	Total
Capricorn	284,721	11%	995,055	37%	1,399,259	52%	-	88%	2,679,035
Mopani	369,006	12%	374,822	12%	2,362,238	76%	12	92%	3,106,078
Sekhukhune	507,881	37%	180,834	13%	707,888	51%	-18,770	93%	1,377,833
Vhembe	255,556	13%	354,592	18%	1,312,245	68%	-	88%	1,922,393
Waterberg	1,217,650	52%	206,572	9%	913,794	39%	-	89%	2,338,016
Total	2,634,814	23%	2,111,875	18%	6,695,424	59%	-18,758	90%	11,423,355

Source: National Treasury Local Government Database

Figure 6 : Debtors Age Analysis - Provincial Overview



Source: National Treasury Local Government Database

The figure above reveals that 90 percent of the customers have been outstanding for a period of over 90 days. This is the indication that municipalities do not effectively implement Debt and Credit control policies to collect debt due to the municipality. The district with most debts over 90 days is Sekhukhune at 93 percent followed by Mopani at 92 percent. Waterberg, Vhembe, and Capricorn respectively have debtors over 90 Days at 89, 88 and 88 percent, respectively.

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.

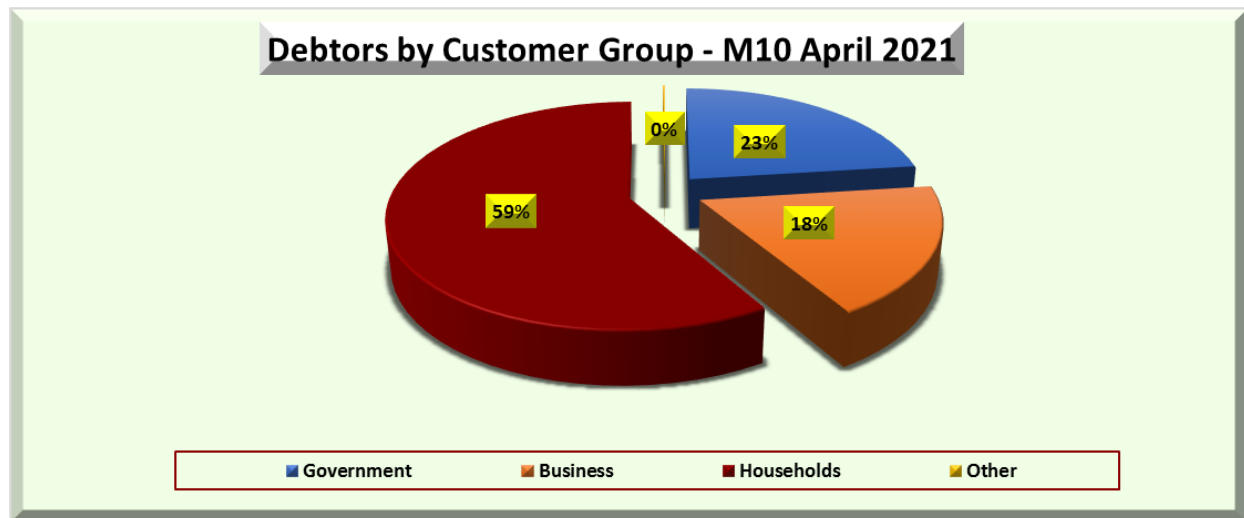
Table 13 : Debtors by Customer per district

Debtors by Customer Group - M10 April 2021									
R '000	Government		Business		Households		Other		Total
	Total	%	Total	%	Total	%	Total	%	
Capricorn	284 721	11%	995 055	37%	1 399 259	52%	0	0	2 679 035
Mopani	369 006	12%	374 822	12%	2 362 238	76%	12	0%	3 106 078
Sekhukhune	507 881	37%	180 834	13%	707 888	51%	-18 770	-1%	1 377 833
Vhembe	255 556	13%	354 592	18%	1 312 245	68%	0	0%	1 922 393
Waterberg	1 217 650	52%	206 572	9%	913 794	39%	0	0%	2 338 016
Total	2 634 814	23%	2 111 875	18%	6 695 423,98	59%	-18 758	0%	11 423 355

Source: National Treasury Local Government Database

Table 13 above indicates that the total debtors up to the end of April 2021 categorized by customer group amounted to R11.4 billion. Outstanding debtors in respect of Households are the highest at R6.7 billion or 59 percent of the total debtors as shown in Figure 7.

Figure 7 : Debtors by Customer Group



Source: National Treasury Local Government Database

Figure 7 indicates that government entities contribute the second largest share at 23 per cent or R2.6 billion. In this regard, a forum was established to facilitate the payment of

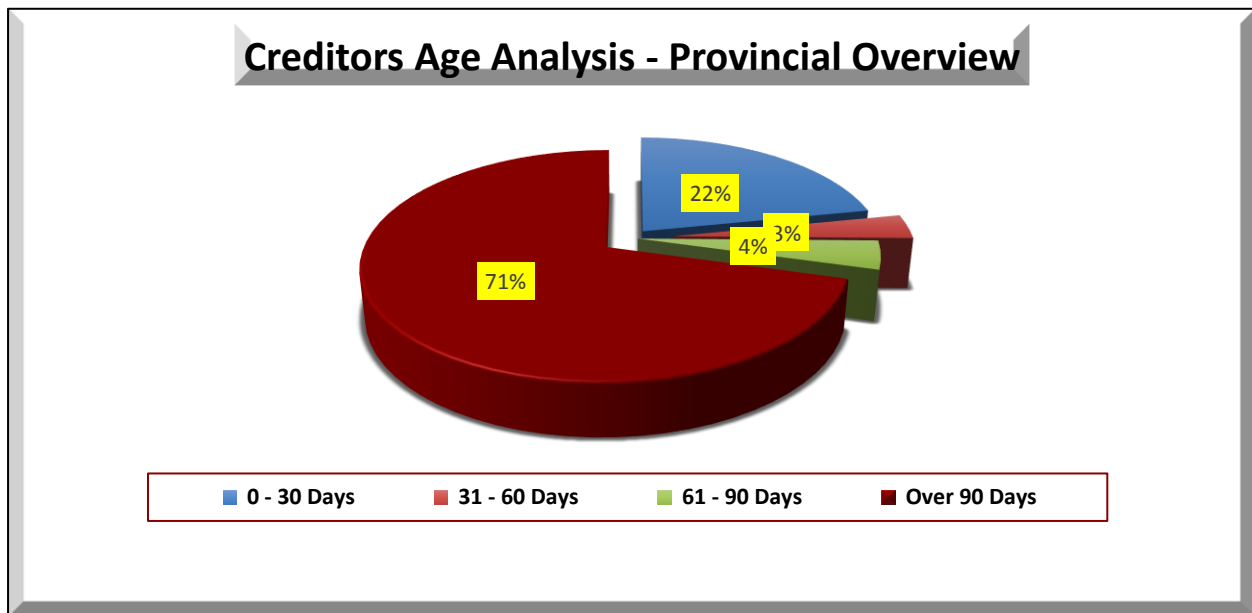
outstanding government debt owed by the government entities which is facilitated CoGHSTA.

Table 14 : Creditors Age Analysis per District

Creditor Age Analysis - M10 April 2021									
R '000	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total
	Total	%	Total	%	Total	%	Total	%	Total
Capricorn	122 190	99%	245	0%	-	0%	579	0%	123 014
Mopani	90 598	34%	5 769	2%	728	0%	168 910	63%	266 005
Sekhukhune	17 295	23%	11 022	15%	46 702	62%	-	0%	75 019
Vhembe	23 434	49%	7 178	15%	7 001	15%	9 765	21%	47 378
Waterberg	99 201	9%	31 110	3%	11 627	1%	961 776	87%	1 103 714
Total	352 718	22%	55 324	3%	66 058	4%	1 141 030	71%	1 615 130

Source: National Treasury Local Government Database

Figure 8 : Creditors Age Analysis - Provincial Overview



Source: National Treasury Local Government Database

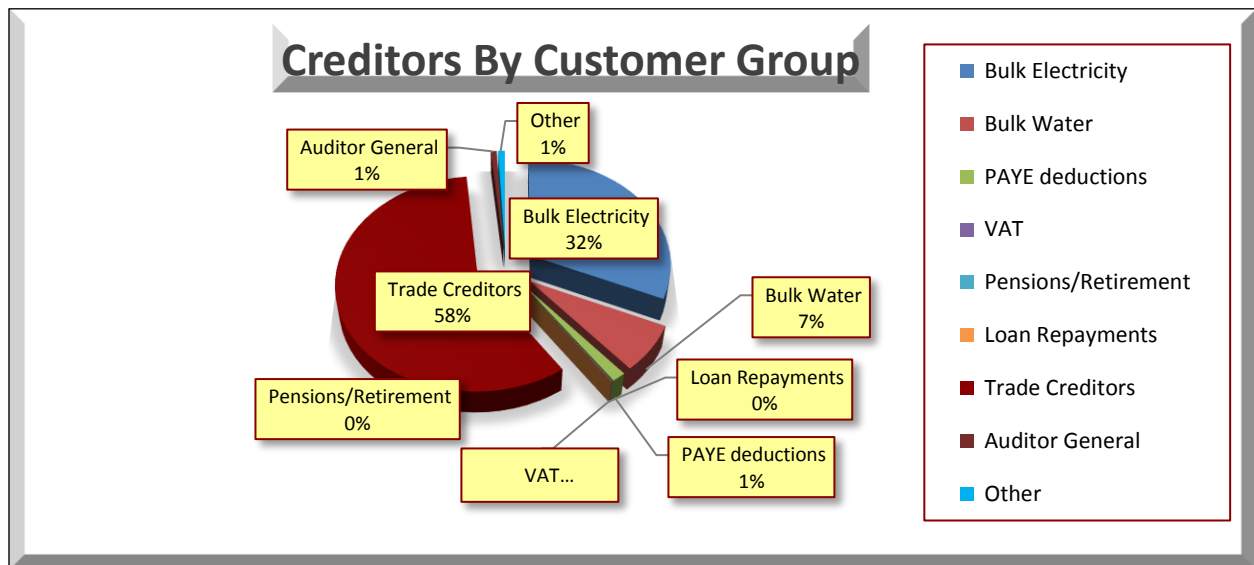
Table 14 and Figure 8 above indicates that the total creditors for the period ending April categorized by district amounted to R1.62 billion. Outstanding creditors over 90 days are the highest at R1.1 billion or 71 per cent of the total creditors. Waterberg district contributes the highest share to the amount, with a total liability at R1.1 billion.

Table 15 : Creditors by Customer Group per District

Creditor Age Analysis - M10 April 2021																			
R '000	Bulk Electricity		Bulk Water		PAYE deductions		VAT		Pensions /Retirem		Loan Repayments		Trade Creditors		Auditor General		Other		Total
	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	
Capricorn	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	113,015	92%	-	0.00%	9,999	8%	123,014
Mopani	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	263,726	99%	1,147	0.43%	1,131	0%	266,004
Sekhukhune	-	0%	70,050	93%	-	0%	-	0%	-	0%	-	0%	3,172	4%	-	0.00%	1,797	2%	75,019
Vhembe	-	0%	-	0%	-	0%	-	0%	51	0%	-	0%	47,459	100%	-	0.00%	-132	0%	47,378
Waterberg	510,541	46%	45,748	4%	23,695	2%	1,210	0%	-	0%	-	0%	510,745	46%	10,824	0.98%	953	0%	1,103,716
Total	510,541	46%	115,798	7%	23,695	1%	1,210	0%	51	0%	-	0%	938,117	58%	11,971	0.74%	13,748	1%	1,615,131

Source: National Treasury Local Government Database

Figure 9 : Creditors by Customer Group



Source: National Treasury Local Government Database

The assessment of the creditor’s data as submitted by municipalities to the National Treasury Local Government database revealed that the data is incomplete, thus not credible. Municipalities are completing the schedules incorrectly. Sometimes there is just no information completed at all while it is clear that municipalities are owing creditors. However, the report shows that the Trade Creditors category is the highest contributing 58 percent to the total amount.

6.2.6 Spending on Conditional Grant

Refer to next page for table on Grants.....

Table 16 : Conditional Grants

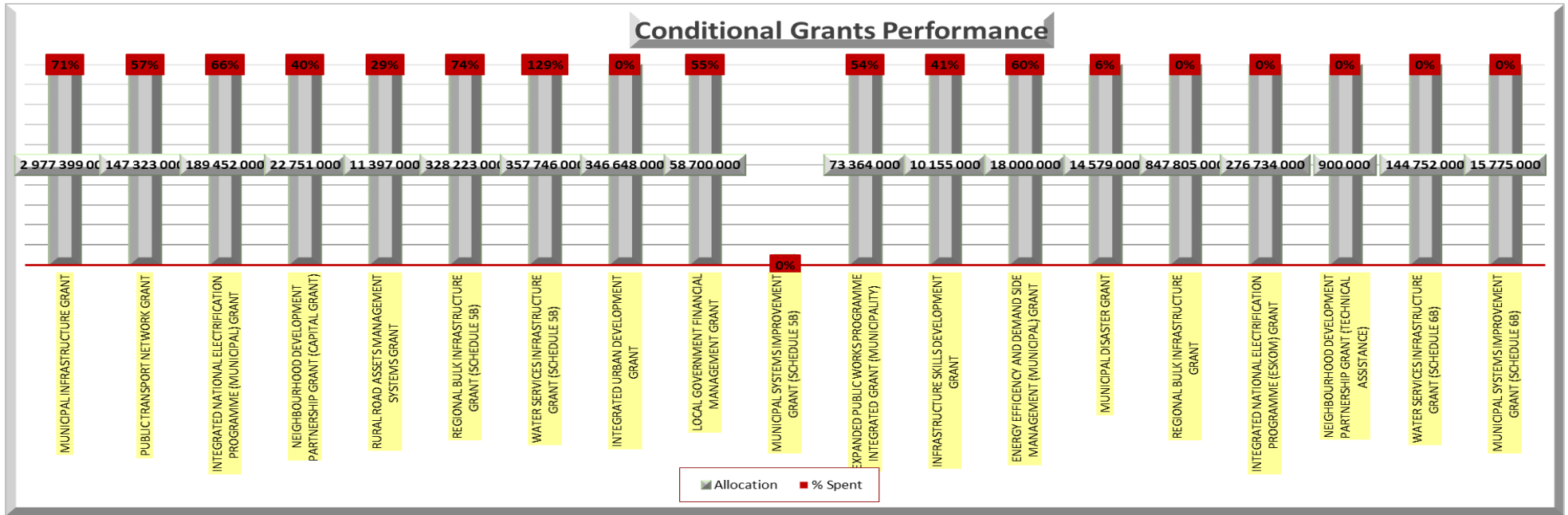
Overall	Municipal Infrastructure Grant	Public Transport Network Grant	Integrated National Electrification Programme (Municipal) Grant	Neighbourhood Development Partnership Grant (Capital Grant)	Rural Road Assets Management Systems Grant	Regional Bulk Infrastructure Grant (Schedule 5B)	Water Services Infrastructure Grant (Schedule 5B)	Integrated Urban Development Grant	Local Government Financial Management Grant	Municipal Systems Improvement Grant (5B)
Allocation	2 977 399 000	147 323 000	189 452 000	22 751 000	11 397 000	328 223 000	357 746 000	346 648 000	58 700 000	-
Spent	71%	57%	66%	40%	29%	74%	129%	0%	55%	0%

Source: National Treasury Local Government Database

Overall	Expanded Public Works Programme Integrated Grant (Municipality)	Infrastructure Skills Development Grant	Energy Efficiency and Demand Side Management	Municipal Disaster Grant	Regional Bulk Infrastructure Grant	Integrated National Electrification Programme (Eskom) Grant	Neighbourhood Development Partnership Grant	Water Services Infrastructure Grant (Schedule 6B)	Municipal Systems Improvement Grant (Schedule 6B)
Allocation	73,364,000	10,155,000	18,000,000	14,579,000	847,805,000	276,734,000	900,000	144,752,000	15,775,000
Spent	54%	41%	60%	6%	0%	0%	0%	0%	0%

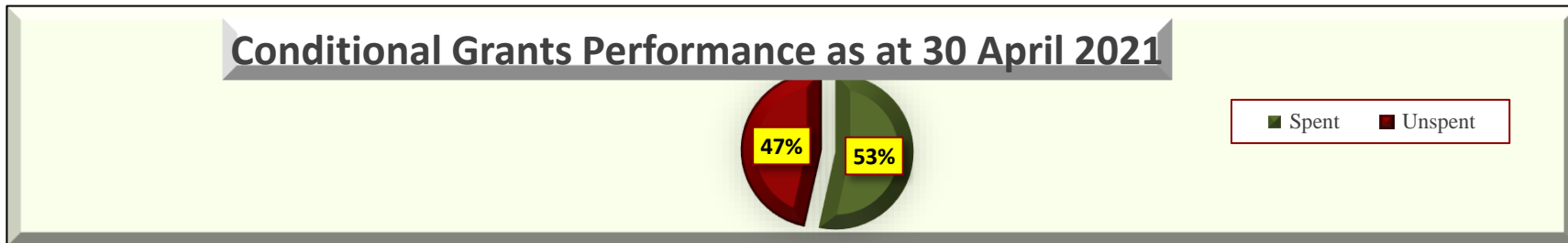
Source: National Treasury Local Government Database

Figure 10 : Conditional Grants



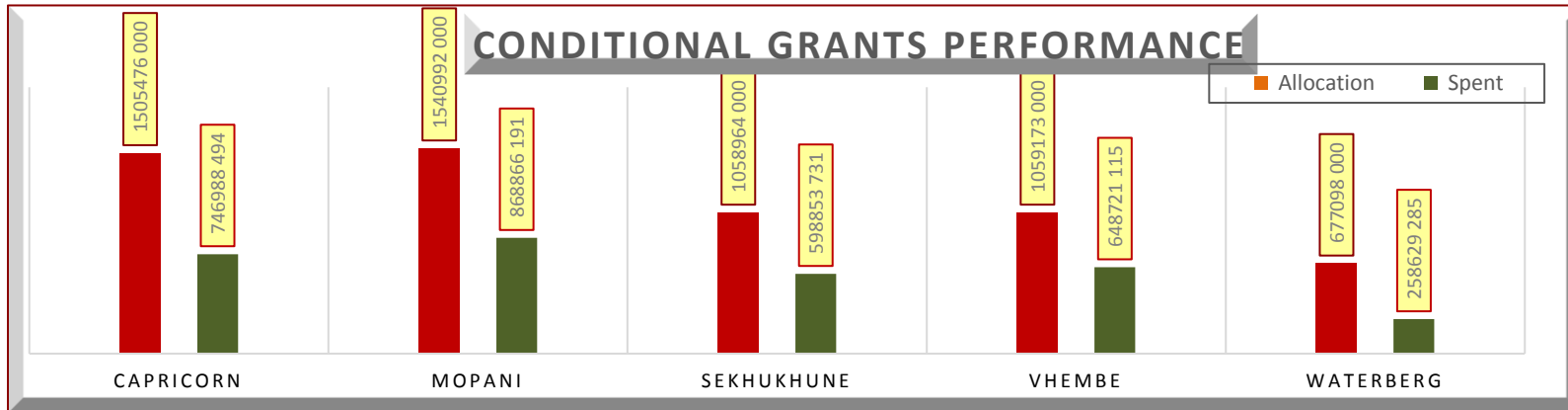
Source: National Treasury Local Government Database

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 April 2021, the aggregate conditional grants spending stood at 53 percent for the 19 Grants. This is an improvement of 9 percent from the Month of March which closed with 44 percent spending. Municipalities are required to improve on spending in all conditional grants to avoid surrendering of unspent portion to National Revenue Fund (NRF) at the end of financial year.

7 mSCoA - Summary - Upload and Segment Validation

The color-coded table below shows the status of Limpopo municipalities' financial submissions and validations with regards to ORGB, PROR, ADJB, PRAD, M01 to M10 as at 30 April 2021. As at the reporting period, there were 2 outstanding report with 1 submitted with errors. Elias Motsoaledi wrote to the Treasury in compliance with MFMA S74 and no noncompliance letter was issued, subsequently the report was submitted successfully.

Table 17: mSCoA uploads

MSCOA - Summary - Upload and Segment Validation											
		M01	M02	M03	M04	M05	M06	M07	M08	M09	M10
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 Summary and Conclusion

The pandemic continues to affect the municipal budgeting process with municipalities having to adjust their respective budgets to allocate additional revenues and projects related to dealing with CoVID-19. The reporting on mSCoA remains relatively good however the credibility of the reported figures remains a challenge particularly 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. This could be indicative of the continued economic pressures on households and businesses because of the pandemic. Municipalities were encouraged to revise their revenue projections downwards during the main adjustment budget period in cases where glaring underperformance is prevalent. 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. For the tabled/adopted budgets, municipalities were advised to be conservative taking into account prior period performance.

Appendices

Appendix - 1: Operating Revenue

Appendix 1: Operating Revenue - M10 April 2021													
R'000	Original Budget	Adjusted Budget	YTD Budget	YTD Actual	% of year to date Budget	Property Rates Billed 1	Service Charges					Other Revenue	Transfers Recognised
							Electricity Billed	Water Billed	Sanitation Billed	Refuse Removal Billed	Other Service Charges Billed		
Blouberg	293 567	327 347	327 347	300 625	92%	26 974	22 403	3 732	659	1 196	5 883	1 113	238 664
Capricorn	744 334	776 690	776 690	787 317	101%	-	-	59 172	8 364	-	19 033	1 451	699 296
Lepelle-Nkumpi	390 754	440 637	440 637	464 899	106%	26 126	-	52 310	7 163	5 404	49 390	3 075	321 432
Molemole	236 665	262 679	262 679	175 029	67%	43 343	6 591	421	272	2 200	13 103	146	108 954
Polokwane	3 807 023	3 945 509	3 945 509	3 013 523	76%	390 978	870 856	172 336	94 192	104 107	193 587	25 437	1 162 029
Total	5 472 344	5 752 862	5 752 862	4 741 393	82%	487 420	899 850	287 972	110 651	112 907	280 996	31 222	2 530 375
Ba-phalaborwa	583 963	605 283	605 283	372 459	62%	48 752	47 994	-	-	11 143	58 955	8 990	196 625
Greater Giyani	539 471	532 877	532 877	383 051	72%	57 798	-	8	3	6 107	37 957	33 853	247 324
Greater Letaba	415 796	453 788	453 788	398 268	88%	9 754	13 262	2 689	1 114	3 945	20 629	6 626	340 248
Greater Tzaneen	1 316 707	1 377 249	1 377 249	1 345 195	98%	60 312	243 409	-	-	23 217	50 816	4 206	963 235
Maruleng	280 558	309 331	309 331	241 460	78%	41 088	-	663	187	1 677	8 069	28 888	160 888
Mopani	1 392 850	1 524 421	1 524 421	468 348	31%	-	-	-	-	-	5 532	342	462 475
Total	4 529 344	4 802 949	4 802 949	3 208 782	67%	217 704	304 665	3 360	1 305	46 090	181 959	82 905	2 370 795
Elias Mokoaledi	531 568	525 270	525 270	482 231	92%	32 830	74 907	-	-	7 406	19 822	1 399	345 867
Ephraim Mogale	290 442	320 440	320 440	289 022	90%	33 438	57 920	-	-	4 449	6 685	801	185 729
Tubatse Fetakgomo	678 206	783 513	783 513	714 360	91%	100 321	-	-	-	18 949	33 893	687	560 510
Makhuduthamaga	382 388	435 971	435 971	1 199 842	275%	96 173	-	-	-	279	90 722	14 888	997 780
Sekukhune	1 040 056	1 170 255	1 170 255	1 135 765	97%	-	-	60 471	10 230	-	22 688	81 350	961 026
Total	2 922 659	3 235 449	3 235 449	3 821 220	118%	262 762	132 827	60 471	10 230	31 083	173 810	99 125	3 050 912
Makhado	971 499	1 066 650	1 066 650	883 977	83%	73 952	278 854	-	57	10 727	37 064	11 035	472 288
Musina	384 580	427 060	427 060	380 318	89%	18 724	100 711	24 196	874	10 241	25 034	4 317	196 221
Collins Chabane	480 148	541 634	541 634	527 384	97%	29 133	-	-	-	3 549	9 303	4 453	480 946
Thulamela	772 856	820 427	820 427	757 071	92%	72 843	-	-	-	21 036	57 259	10 585	595 348
Vhembe	1 358 918	1 651 122	1 651 122	1 487 255	90%	-	-	230 131	21	-	21 586	2 698	1 232 818
Total	3 968 002	4 506 893	4 506 893	4 036 005	90%	194 652	379 564	254 327	952	45 554	150 246	33 088	2 977 622
Bela bela	446 198	454 250	454 250	340 638	75%	66 492	94 023	30 236	17 136	8 016	18 638	2 068	104 028
Lephalale	593 416	645 748	645 748	410 880	64%	86 232	143 298	30 006	13 560	13 004	45 646	2 428	76 707
Modimolle-Mookgop	728 863	748 301	748 301	348 975	47%	92 888	27 156	52 331	3 630	2 157	45 457	3 409	121 948
Mogalakwena	1 080 306	1 152 301	1 152 301	941 141	82%	67 939	207 475	83 543	15 321	14 938	62 273	1 814	487 838
Thabazimbi	417 105	417 100	417 100	218 851	52%	67 944	32 400	59 151	20 985	13 324	24 264	784	-
Waterberg	150 268	153 371	153 371	114 023	74%	-	-	-	-	-	3 142	1 124	109 757
Total	3 416 157	3 571 072	3 571 072	2 374 509	66%	381 495	504 352	255 267	70 631	51 438	199 421	11 627	900 279

Source: National Treasury Local Government Database

Appendix - 2: Operating Expenditure

Appendix 2: Operating Expenditure - M10 April 2021														
R000	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	334 389	357 129	357 129	218 224	61%	94 489	13 779	-	-	33 866	46 330	-	-	29 760
Capricorn	811 842	875 428	875 428	572 527	65%	265 921	12 534	-	63 617	-	93 210	-	-	137 245
Lepelle-Nkumpi	309 806	344 249	344 249	226 041	66%	80 815	18 887	240	24 473	-	40 327	-	-	61 289
Molemole	224 252	247 051	247 051	160 581	65%	72 087	10 801	-	13 290	10 632	26 042	-	-	27 728
Polokwane	3 679 467	3 816 733	3 816 733	2 554 480	67%	793 036	32 261	19 004	-	624 763	679 952	-	15 239	390 165
Total	5 359 757	5 640 590	5 640 590	3 731 852	66%	1 306 408	88 262	19 244	101 300	669 261	885 861	-	15 239	646 197
Ba-phalaborwa	581 253	589 518	589 518	276 810	47%	83 637	10 855	-	16 352	74 122	36 088	-	-	55 756
Greater Giyani	458 119	465 826	465 826	249 663	54%	121 493	19 610	-	-	-	70 896	-	-	37 663
Greater Letaba	360 353	365 365	365 365	256 899	70%	88 281	20 778	45	9	11 605	52 222	-	-	83 960
Greater Tzaneen	1 287 355	1 278 304	1 278 304	722 531	57%	251 569	16 629	-	1	261 758	46 202	-	18 858	127 514
Maruleng	228 715	233 338	233 338	62 725	27%	20 586	2 780	-	-	309	14 989	-	-	24 061
Mopani	1 280 968	1 444 850	1 444 850	1 068 965	74%	361 049	34 140	-	-	-	107 884	-	-	565 893
Total	4 196 762	4 377 202	4 377 202	2 637 594	60%	926 615	104 792	45	16 362	347 794	328 282	-	18 858	894 847
Elias Mokoaledi	512 449	516 328	516 328	333 379	65%	127 796	20 238	1	-	67 648	64 623	-	2 499	50 573
Ephraim Mogale	308 530	319 574	319 574	153 584	48%	62 682	9 918	-	-	31 790	24 230	-	-	24 964
Tubatse Fetakgomo	607 065	659 941	659 941	500 504	76%	155 273	24 723	150 410	-	-	114 681	-	444	54 974
Makhuduhamega	317 980	353 320	353 320	713 710	202%	192 014	54 812	-	70 908	-	288 136	-	12 727	95 112
Sekhukhune	938 629	1 097 649	1 097 649	725 509	66%	337 082	12 222	67	-	-	137 393	-	1 962	236 782
Total	2 684 672	2 946 812	2 946 812	2 426 686	82%	874 847	121 914	150 478	70 908	99 438	629 064	-	17 632	462 405
Makrabo	965 598	1 040 033	1 040 033	748 758	72%	242 217	21 773	(10 484)	104 595	204 193	88 817	-	-	97 647
Musina	380 874	416 594	416 594	211 824	51%	121 469	8 756	-	-	31 675	21 255	-	4 536	24 135
Collins Chabane	362 821	405 502	405 502	250 842	62%	96 226	21 001	-	19 981	-	62 417	-	6 300	44 916
Thulamela	700 095	728 578	728 578	449 441	62%	237 091	25 620	26 029	45 129	-	53 719	-	6 284	55 570
Vhembe	1 271 547	1 511 457	1 511 457	982 200	65%	531 972	11 394	-	127 120	-	174 326	-	-	137 387
Total	3 680 936	4 102 165	4 102 165	2 643 065	64%	1 228 975	88 544	15 544	296 825	235 868	400 534	-	17 119	359 655
Bela bela	424 227	438 032	438 032	315 370	72%	120 498	6 258	18 458	-	83 411	34 040	-	-	52 706
Lephalale	591 085	625 845	625 845	421 705	67%	171 989	10 741	-	50 021	98 949	35 384	-	296	54 325
Modimole-Mookgopong	726 353	735 402	735 402	245 964	33%	57 060	3 663	433	1 598	124 981	34 149	-	-	24 080
Mogalakwena	1 031 344	1 077 357	1 077 357	698 565	65%	305 979	20 100	(6)	46 996	174 103	89 336	-	9	62 048
Thabazimbi	412 030	396 330	396 330	248 407	63%	113 660	7 157	1 356	-	56 641	27 842	-	-	41 751
Waterberg	184 926	183 462	183 462	131 664	72%	93 291	7 196	-	5 305	-	6 819	-	-	19 054
Total	3 369 965	3 456 428	3 456 428	2 061 675	60%	862 477	55 115	20 242	103 920	538 084	227 569	-	305	253 963

Source: National Treasury Local Government Database

Appendix - 3: Capital Source of Finance

Appendix 3: Capital Source of Finance - M10 April 2021															
R thousands	Original Budget	Adjusted Budget	Year To Date Budget	YTD Actual	% of Budget	External Loans	Asset Finance Reserve	Internally Generated funds	Public Contributions /Donations	Transfers & Grants				Borrowing	Other
										National Grants	Provincial Grants	District Municipality Grants	Other Transfers & Grants		
Blouberg	60 874	69 583	69 583	37 971	55%	-	-	4 613	-	33 357	-	-	-	-	-
Capricorn	321 377	426 385	426 385	379 225	89%	-	-	93 749	-	265 699	-	-	-	-	-
Lepelle-Nkumpi	134 668	167 520	167 520	30 361	18%	-	-	12 866	-	17 496	-	-	-	-	-
Molemole	61 599	61 590	61 590	34 362	56%	-	-	5 706	-	28 656	-	-	-	-	-
Polokwane	1 201 499	1 039 881	1 039 881	525 068	50%	-	-	88 588	-	436 480	-	-	-	0	-
Total	1 780 017	1 764 959	1 764 959	1 006 986	57%	-	-	205 521	-	781 688	-	-	-	0	-
Ba-phalaborwa	45 963	50 589	50 589	20 265	40%	-	-	2 376	-	17 889	-	-	-	-	-
Greater Giyani	138 638	127 337	127 337	63 687	50%	-	-	29 671	-	34 016	-	-	-	-	-
Greater Letaba	119 672	149 621	149 621	76 002	51%	-	-	36 112	-	39 915	-	-	-	-	-
Greater Tzaneen	130 973	147 693	147 693	81 348	55%	-	-	1 682	-	69 902	-	-	-	9 764	-
Maruleng	171 219	170 758	170 758	64 732	38%	-	-	43 500	-	14 516	-	-	-	-	-
Mopani	567 412	847 595	847 595	489 967	58%	-	-	140 560	-	348 650	-	-	-	-	-
Total	1 173 878	1 493 591	1 493 591	795 999	53%	-	-	253 902	-	524 889	-	-	-	9 764	-
Elias Motsoaledi	89 280	88 323	88 323	66 859	76%	-	-	10 822	-	56 037	-	-	-	-	-
Ephraim Mogale	57 316	86 714	86 714	42 611	49%	-	-	7 024	-	35 587	-	-	-	-	-
Tubatse Fetakgomo	150 893	267 514	267 514	130 418	49%	-	-	82 994	-	43 229	4 196	-	-	-	-
Makhuduthamaga	126 328	144 571	144 571	2 136 165	1478%	-	-	188 265	-	157 553	-	-	-	-	-
Sekhukhune	466 886	505 585	505 585	328 549	65%	-	-	6 810	-	321 740	-	-	-	-	-
Total	890 702	1 092 706	1 092 706	2 704 602	248%	-	-	295 915	-	614 145	4 196	-	-	-	-
Makhado	247 179	293 671	293 671	33 900	12%	-	-	23 855	-	620	-	-	-	-	-
Musina	39 112	48 684	48 684	25 662	190%	-	-	-	-	23 146	-	-	2 325	-	-
Collins Chabane	362 247	351 578	351 578	194 204	55%	-	-	130 444	-	61 408	-	-	-	-	-
Tshulamela	190 000	189 390	189 390	94 722	50%	-	-	49 580	-	45 133	-	-	-	-	-
Vhembe	766 997	895 114	895 114	462 262	52%	-	-	61 733	-	398 407	-	-	-	-	-
Total	1 605 534	1 778 437	1 778 437	810 750	46%	-	-	265 611	-	528 714	-	-	2 325	-	-
Bela bela	85 415	79 613	79 613	45 176	57%	-	-	1 290	-	43 886	-	-	-	-	-
Lephalale	110 992	223 737	223 737	78 421	35%	-	-	19 248	-	59 173	-	-	-	-	-
Modimolle-Mookgop	70 398	112 223	112 223	31 384	28%	-	-	7	-	30 817	-	-	-	-	-
Mogalakwena	326 344	255 559	255 559	110 415	43%	-	-	-	-	110 415	-	-	-	-	-
Tshabazimbi	96 503	105 935	105 935	67 879	64%	-	-	-	-	64 104	3 774	-	-	-	-
Waterberg	14 939	14 639	14 639	4 759	33%	-	-	4 682	-	-	-	-	-	-	-
Total	704 591	791 706	791 706	338 032	43%	-	-	25 227	-	308 394	3 774	-	-	-	-

Source: National Treasury Local Government Database

Appendix – 4: Capital Expenditure

Appendix 4: Capital Expenditure - M10 April 2021													
R'000	Original Budget	Adjusted Budget	Year To Date Budget	YTD Actual	% of Budget	Energy Sources	Water Management	Waste Water Management	Waste Management	Municipal governance	Community and public	Economic and environmental	Other
Blouberg	60 874	69 583	69 583	37 971	55%	10 974	-	-	193	1 984	-	24 820	-
Capricorn	321 377	426 385	426 385	379 225	89%	-	348 547	-	-	29 392	1 285	-	-
Lepelle-Nkumpi	134 668	167 520	167 520	30 361	18%	2 274	-	-	-	906	4 001	23 181	-
Molemole	61 599	61 590	61 590	34 362	56%	8 347	-	25 134	-	881	-	-	-
Polokwane	1 201 499	1 039 881	1 039 881	525 068	50%	19 628	138 346	148 620	1 961	49 929	33 423	133 161	-
Total	1 780 017	1 764 959	1 764 959	1 006 986	57%	41 222	486 893	173 754	2 154	83 092	38 709	181 162	-
Ba-phalaborwa	45 963	50 589	50 589	20 265	40%	1 742	-	-	-	-	-	18 522	-
Greater Giyani	138 638	127 337	127 337	63 687	50%	2 402	-	-	20 734	9 023	215	31 313	-
Greater Letaba	119 672	149 621	149 621	76 002	51%	6 941	-	1 009	644	(26 993)	26 827	67 574	-
Greater Tzaneen	130 973	147 693	147 693	81 348	55%	10 365	-	-	-	344	619	70 020	-
Maruleng	171 219	170 758	170 758	64 732	38%	-	-	-	-	2 337	420	61 975	-
Mopani	567 412	847 595	847 595	489 967	58%	-	471 711	-	-	5 714	-	12 541	-
Total	1 173 878	1 493 591	1 493 591	795 999	53%	21 450	471 711	1 009	21 378	(9 575)	28 082	261 945	-
Elias Motsoaledi	89 280	88 323	88 323	66 859	76%	11 688	-	-	-	583	464	54 123	-
Ephraim Mogale	57 316	86 714	86 714	42 611	49%	2 104	-	-	-	139	14	40 354	-
Tubatse Fetakg	150 893	267 514	267 514	130 418	49%	-	-	1 111	-	89 167	420	39 720	-
Makhuduthamag	126 328	144 571	144 571	2 136 165	1478%	14 261	-	-	56 060	1 804 740	17 730	243 374	-
Sekhukhune	466 886	505 585	505 585	328 549	65%	-	328 549	-	-	-	-	-	-
Total	890 702	1 092 706	1 092 706	2 704 602	248%	28 054	328 549	1 111	56 060	1 894 629	18 628	377 571	-
Makhado	247 179	293 671	293 671	33 900	12%	183	-	-	-	33 480	190	47	-
Musina	39 112	48 684	48 684	25 662	53%	2 325	-	-	-	191	-	23 146	-
Collins Chabane	362 247	351 578	351 578	194 204	55%	93 480	-	-	15 127	18 825	17 770	49 002	-
Thulamela	190 000	189 390	189 390	94 722	50%	-	-	-	353	1 905	11 394	81 071	-
Vhembe	766 997	895 114	895 114	462 262	52%	-	437 723	-	-	1 837	5 043	17 659	-
Total	1 605 534	1 778 437	1 778 437	810 750	46%	95 988	437 723	-	15 480	56 237	34 397	170 925	-
Bela bela	85 415	79 613	79 613	45 176	57%	10 518	17 891	3 120	-	-	5 119	8 527	-
Lephalale	110 992	223 737	223 737	78 421	35%	8 353	21 610	3 772	5 058	8 981	3 794	26 852	-
Modimolle-Mook	70 398	112 223	112 223	31 384	28%	12 069	2 988	5 489	7 529	-	212	3 096	-
Mogalakwena	326 344	255 559	255 559	110 415	43%	10 015	86 816	1 310	-	-	96	12 178	-
Thabazimbi	96 503	105 935	105 935	67 879	64%	5 269	34 428	12 666	-	-	1 070	1 618	#####
Waterberg	14 939	14 639	14 639	4 759	33%	-	-	-	-	4 217	23	519	-
Total	704 591	791 706	791 706	338 032	43%	46 224	163 733	26 358	12 587	13 198	10 316	52 790	#####

Source: National Treasury Local Government Database

Appendix – 5: Cash Flow

R '000	NET CASHFLOW FROM/(USED) OPERATING ACTIVITIES	NET CASHFLOW FROM/(USED) INVESTING ACTIVITIES	NET CASHFLOW FROM/(USED) FINANCING ACTIVITIES	Net Increase/(Decrease) in Cash Held	Cash/Cash equivalents at year begin	Cash/Cash equivalents month/year end
Blouberg	76 288	(35 397)	-	40 891	41 261	82 151
Capricorn	16 575	-	(70)	16 504	3	16 512
Lepelle-Nkumpi	508 635	(30 361)	(157)	478 117	12	478 121
Molemole	37 807	(13 038)	(52)	24 717	24 594	70 739
Polokwane	3 634 819	(629 629)	-	3 005 190	(778 166)	2 227 025
Total	4 274 125	(708 426)	(280)	3 565 419	(712 296)	2 874 548
Ba-phalaborwa	198 337	(20 537)	6 431	184 230	-	184 230
Greater Giyani	-	-	-	-	-	-
Greater Letaba	267 965	(58 426)	(33)	209 506	-	250 141
Greater Tzaneen	1 708 230	(91 393)	27 709	1 644 546	-	1 645 857
Maruleng	283 499	(59 859)	(5)	223 635	75 015	298 650
Mopani	1 280 735	(598 757)	-	681 978	(2 165)	679 813
Total	3 738 765	(828 972)	34 103	2 943 896	72 850	3 058 691
Elias Motsoaledi	(230 672)	(70 162)	-	(300 834)	897 081	596 247
Ephraim Mogale	348 531	(47 880)	(6)	300 646	(192 085)	108 561
Tubatse Fetakgodi	280 826	(118 300)	-	162 527	190 376	385 298
Makhuduthamaga	-	-	-	-	-	-
Sekhukhune	(598 770)	(254 889)	(360)	(854 019)	-	(673 343)
Total	(200 084)	(491 230)	(366)	(691 680)	895 372	416 763
Makhado	877 401	(123 113)	-	754 288	(202 263)	499 987
Musina	135 554	(22 911)	-	112 643	(169 509)	(59 249)
Collins Chabane	416 359	(216 520)	-	199 839	1 057 081	1 256 919
Thulamela	(51 984)	(99 167)	-	(151 151)	(264 921)	(416 072)
Vhembe	1 417 642	(503 019)	-	914 623	(4 221 732)	(3 307 110)
Total	2 794 972	(964 731)	-	1 830 241	(3 801 345)	(2 025 525)
Bela bela	315 939	(50 617)	-	265 322	604 556	869 878
Lephalale	294 503	(74 701)	(993)	218 809	-	218 809
Modimolle-Mookgosi	547 299	(35 799)	-	511 499	(194 612)	318 548
Mogalakwena	413 783	(93 065)	(1 856)	318 863	-	354 775
Thabazimbi	132 678	(81 112)	-	51 566	19 605	71 171
Waterberg	13 630	(624)	-	13 007	120 350	132 266
Total	1 717 832	(335 917)	(2 849)	1 379 066	549 899	1 965 447
Grad Total	12 325 610 390,00	- 3 329 276 912,00	30 608 091,00	9 026 941 569,00	- 2 995 520 377,00	6 289 923 787,00

Source: National Treasury Local Government Database

Appendix – 6: Debtors Age Analysis

Appendix 6 : Debtors Age Analysis M10 April 2021									
R '000	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total
	Total	%	Total	%	Total	%	Total	%	Total
Blouberg	2 907	2%	1 895	1%	1 726	1%	145 571	96%	152 099
Capricorn	-	0%	-	0%	-	0%	-	0%	-
Lepelle-Nkumpi	15 816	2%	14 216	2%	13 958	2%	725 795	94%	769 784
Molemole	3 628	3%	3 576	3%	3 567	3%	94 335	90%	105 106
Polokwane	150 513	9%	65 032	4%	45 087	3%	1 391 414	84%	1 652 046
Total	172 864	6%	84 718	3%	64 338	2%	2 357 115	88%	2 679 035
Ba-Phalaborwa	39 572	2%	29 426	2%	26 268	1%	1 733 773	95%	1 829 040
Greater Giyani	22 146	5%	(129)	0%	20 966	4%	429 847	91%	472 830
Greater Letaba	-	0%	-	0%	-	0%	-	0%	-
Greater Tzaneen	58 485	7%	27 240	3%	25 323	3%	693 161	86%	804 209
Maruleng	-	0%	-	0%	-	0%	-	0%	-
Mopani	-	0%	-	0%	-	0%	-	0%	-
Total	120 203	4%	56 537	2%	72 557	2%	2 856 781	92%	3 106 078
Elias Motsoaledi	-	0%	-	0%	-	0%	-	0%	-
Ephraim Mogale	8 462	5%	2 976	2%	2 773	2%	141 969	91%	156 180
Tubatse	12 645	3%	10 221	2%	8 603	2%	399 128	93%	430 597
Makhuduthamag	13 275	3%	(2)	0%	12 504	2%	487 439	95%	513 216
Sekhukhune	15 690	6%	6 334	2%	6 849	2%	248 968	90%	277 840
Total	50 072	4%	19 529	1%	30 728	2%	1 277 503	93%	1 377 833
Makhado	31 832	9%	14 321	4%	12 587	4%	289 722	83%	348 462
Musina	11 689	10%	5 749	5%	4 339	4%	91 473	81%	113 249
Collins Chabane	2 943	1%	2 691	1%	3 079	1%	200 230	96%	208 943
Thulamela	12 440	2%	10 792	2%	10 143	2%	635 840	95%	669 215
Vhembe	43 698	8%	44 708	8%	27 532	5%	466 586	80%	582 524
Total	102 601	5%	78 261	4%	57 680	3%	1 683 851	88%	1 922 393
Bela Bela	18 753	7%	11 795	5%	7 497	3%	219 886	85%	257 931
Lephalale	34 034	8%	19 457	5%	15 002	4%	354 898	84%	423 391
Modimolle-	-	0%	-	0%	-	0%	-	0%	-
Mogalakwena	46 526	4%	33 786	3%	25 606	2%	1 023 576	91%	1 129 493
Thabazimbi	21 935	4%	14 698	3%	14 185	3%	476 234	90%	527 052
Waterberg	125	84%	20	14%	1	1%	3	2%	149
Total	121 373	5%	79 756	3%	62 290	3%	2 074 596	89%	2 338 016

Source: National Treasury Local Government Database

Appendix – 7: Debtors by Customer Group

Appendix 7: Debtors by Customer Group - M10 April 2021									
R '000	Government		Business		Households		Other		Total
	Total	%	Total	%	Total	%	Total	%	
Blouberg	-	0%	-	0%	152 099	100%	-	0%	152 099
Capricorn	-	0%	-	0%	-	0%	-	0%	-
Lepelle-Nkomo	79 005	10%	636 908	83%	53 871	7%	-	0%	769 784
Molemole	105 106	100%	-	0%	-	0%	-	0%	105 106
Polokwane	100 610	6%	358 146	22%	1 193 290	72%	-	0%	1 652 046
Total	284 721	11%	995 055	37%	1 399 259	52%	0	0%	2 679 035
Ba-Phalaborwa	242 505	13%	65 891	4%	1 520 643	83%	-	0%	1 829 040
Greater Giyani	99 964	21%	58 368	12%	314 486	67%	12	0%	472 830
Greater Letabeng	-	0%	-	0%	-	0%	-	0%	0
Greater Tzaneck	26 537	3%	250 563	31%	527 109	66%	-	0%	804 209
Maruleng	-	0%	-	0%	-	0%	-	0%	0
Mopani	-	0%	-	0%	-	0%	-	0%	-
Total	369 006	12%	374 822	12%	2 362 238	76%	12	0%	3 106 078
Elias Motsoaledi	-	0%	-	0%	-	0%	-	0%	0
Ephraim Mogale	16 605	11%	98 394	63%	41 181	26%	-	0%	156 180
Tubatse Fetakgomo	-	0%	-	0%	430 597	100%	-	0%	430 597
Makhuduthamaga	478 180	93%	53 528	10%	278	0%	-18 770	-4%	513 216
Sekhukhune	13 096	5%	28 912	10%	235 831	85%	-	0%	277 840
Total	507 881	37%	180 834	13%	707 888	51%	-18 770	-1%	1 377 833
Makhado	65 179	19%	119 837	34%	163 446	47%	-	0%	348 462
Musina	28 136	25%	28 904	26%	56 209	50%	-	0%	113 249
Collins Chabane	56 953	27%	18 561	9%	133 429	64%	-	0%	208 942,89
Thulamela	51 117	8%	110 995	17%	507 102	76%	-	0%	669 215
Vhembe	54 171	9%	76 294	13%	452 059	78%	-	0%	582 524,12
Total	255 556	13%	354 592	18%	1 312 245	68%	0	0%	1 922 393
Bela Bela	20 157	8%	91 689	36%	146 085	57%	-	0%	257 931
Lephalale	53 361	13%	10 370	2%	359 659	85%	-	0%	423 391
Modimolle-Mogale	-	0%	-	0%	-	0%	-	0%	-
Mogalakwena	1 129 493	100%	-	0%	-	0%	-	0%	1 129 493
Thabazimbi	14 638	3%	104 364	20%	408 050	77%	-	0%	527 052
Waterberg	-	0%	149	100%	-	0%	-	0%	149
Total	1 217 650	52%	206 572	9%	913 794	39%	0	0%	2 338 016

Source: National Treasury Local Government Database

Appendix – 8: Creditors Age Analysis

Appendix 8: Creditors Age Analysis - M10 April 2021									
R '000	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total
	Total	%	Total	%	Total	%	Total	%	
Blouberg	-	0%	-	0%	-	0%	-	0%	-
Capricorn	17 724	99%	-	0%	-	0%	95	1%	17 819
Lepelle-Nkumpi	11	3%	245	75%	-	0%	70	21%	326
Molemole	-	0%	-	0%	-	0%	414	100%	414
Polokwane	104 455	100%	-	0%	-	0%	-	0%	104 455
Total	122 190	99%	245	0%	-	0%	579	0%	123 014
Ba-Phalaborwa	58	100%	-	0%	-	0%	-	0%	58
Greater Giyani	-	0%	-	0%	-	0%	630	100%	630
Greater Letaba	2 623	94%	117	4%	6	0%	40	1%	2 786
Greater Tzaneen	668	13%	246	5%	722	14%	3 370	67%	5 006
Maruleng	-	0%	-	0%	-	0%	-	0%	-
Mopani	87 249	34%	5 406	2%	-	0%	164 870	64%	257 525
Total	90 598	34%	5 769	2%	728	0%	168 910	63%	266 005
Elias Motsoaledi	-	0%	-	0%	-	0%	-	0%	-
Ephraim Mogale	-	0%	-	0%	-	0%	-	0%	-
Tubatse Fetakgomo	733	68%	345	32%	-	0%	-	0%	1 078
Makhuduthamaga	2 645	100%	-	0%	-	0%	-	0%	2 645
Sekhukhune	13 917	20%	10 677	15%	46 702	66%	-	0%	71 296
Total	17 295	23%	11 022	15%	46 702	62%	-	0%	75 019
Makhado	51	0%	-	0%	-	0%	(51)	0%	-
Musina	368	47%	-	0%	-	0%	421	53%	789
Collins Chabane	3 828	45%	-	0%	493	6%	4 271	50%	8 592
Thulamela	202	100%	-	0%	-	0%	-	0%	202
Vhembe	18 985	50%	7 178	19%	6 508	17%	5 124	14%	37 795
Total	23 434	49%	7 178	15%	7 001	15%	9 765	21%	47 378
Bela Bela	15 833	23%	1 220	2%	1 181	2%	51 036	74%	69 270
Lephalale	430	39%	115	10%	810	73%	(251)	-23%	1 104
Modimolle-Mookgopong	42 102	5%	26 633	3%	6 360	1%	798 499	91%	873 594
Mogalakwena	25 692	100%	-	0%	-	0%	-	0%	25 692
Thabazimbi	15 144	11%	3 142	2%	3 276	2%	112 422	84%	133 984
Waterberg	-	0%	-	0%	-	0%	70	100%	70
Total	99 201	9%	31 110	3%	11 627	1%	961 776	87%	1 103 714
	352 718		55 324		66 058		1 141 030		1 615 130

Source: National Treasury Local Government Database

Appendix – 9: Creditors by Customer Group

Appendix 9: Creditors by Customer Group - M10 April 2021																				
R '000	Bulk Electricity		Bulk Water		PAYE deductions		VAT		Pensions/Retirement		Loan Repayments		Trade Creditors		Auditor General		Other		Total	
	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%
Blouberg	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	-
Capricorn	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	8 234	46%	-	0%	9 585	54%	17 819	
Lepelle-Nkumpi	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	326	100%	-	0%	-	0%	326	
Molemole	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	414	100%	414	
Polokwane	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	104 455	100%	-	0%	-	0%	104 455	
Total	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	113 015	92%	-	0%	9 999	8%	123 014	
Ba-Phalaborwa	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	38	66%	-	0%	20	34%	58	
Greater Giyani	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	630	100%	-	0%	-	0%	630	
Greater Letaba	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	2 786	100%	-	0%	-	0%	2 786	
Greater Tzaneen	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	3 895	78%	-	0%	1 111	22%	5 006	
Maruleng	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	
Mopani	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	256 377	100%	1 147	0%	-	0%	257 524	
Total	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	263 726	99%	1 147	0%	1 131	0%	266 004	
Elias Motsoaledi	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	
Ephraim Mogale	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	
Tubatse Fetakgomo	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	1 078	100%	-	0%	-	0%	1 078	
Makhuduthamaga	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	848	32%	-	0%	1 797	68%	2 645	
Sekhukhune	-	0%	70 050	98%	-	0%	-	0%	-	0%	-	0%	1 246	2%	-	0%	-	0%	71 296	
Total	-	0%	70 050	93%	-	0%	-	0%	-	0%	-	0%	3 172	4%	-	0%	1 797	2%	75 019	
Makhado	-	0%	-	0%	-	0%	-	0%	51	####	-	0%	81	####	-	0%	(132)	#DIV/0!	-	
Musina	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	789	100%	-	0%	-	0%	789	
Collins Chabane	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	8 592	100%	-	0%	-	0%	8 592	
Thulamela	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	202	100%	-	0%	-	0%	202	
Vhembe	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	37 795	100%	-	0%	-	0%	37 795	
Total	-	0%	-	0%	-	0%	-	0%	51	0%	-	0%	47 459	100%	-	0%	(132)	0%	47 378	
Bela Bela	14 827	21%	10 292	15%	-	0%	-	0%	-	0%	-	0%	43 887	63%	265	0%	-	0%	69 271	
Lephalale	(591)	-53%	-	0%	-	0%	-	0%	-	0%	-	0%	739	67%	-	0%	957	87%	1 105	
Modimolle-Mookgopong	479 718	55%	29 820	3%	-	0%	-	0%	-	0%	-	0%	364 060	42%	-	0%	(4)	0%	873 594	
Mogalakwena	16 503	64%	1 515	6%	5 356	21%	1 210	5%	-	0%	-	0%	-	0%	1 108	4%	-	0%	25 692	
Thabazimbi	84	0%	4 121	3%	18 339	14%	-	0%	-	0%	-	0%	101 989	76%	9 451	7%	-	0%	133 984	
Waterberg	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	70	100%	-	0%	-	0%	70	
Total	510 541	46%	45 748	4%	23 695	2%	1 210	0%	-	0%	-	0%	510 745	46%	10 824	1%	953	0%	1 103 716	
																			1 615 131	

Source: National Treasury Local Government Database

Appendix – 10 – Grants

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	-	-	2 500 000	1 658 697	-	-	1 547 000	1 268 593	-	-	358 000	-	-	-
Capricorn	-	-	1 000 000	710 721	-	-	3 789 000	4 133 699	-	-	453 000	373 777	54 085 000	-
Lepelle-Nkumpi	-	-	2 000 000	1 603 023	-	-	1 906 000	1 398 896	-	-	298 000	-	-	-
Molemole	-	-	2 400 000	1 370 307	-	-	1 304 000	972 217	-	-	358 000	-	-	-
Polokwane	346 648 000	-	2 500 000	1 607 085	-	-	9 527 000	7 239 498	6 203 000	3 273 000	596 000	-	-	-
Total	346 648 000	-	10 400 000	6 949 833	-	-	18 073 000	15 012 903	6 203 000	3 273 000	2 063 000	373 777	54 085 000	-
Ba-phalaborwa	-	-	3 000 000	1 950 653	-	-	1 099 000	565 390	-	-	298 000	-	-	-
Greater Giyani	-	-	2 000 000	1 231 040	-	-	3 409 000	3 478 579	-	-	298 000	-	-	-
Greater Letaba	-	-	2 000 000	1 286 194	-	-	1 467 000	671 760	-	-	298 000	-	-	-
Greater Tzaneen	-	-	2 000 000	1 337 034	-	-	7 134 000	546 020	-	-	298 000	-	-	-
Maruleng	-	-	1 900 000	154 119	-	-	1 000 000	405 056	-	-	149 000	-	-	-
Mopani	-	-	2 700 000	345 623	-	-	9 433 000	199 200	-	-	2 384 000	-	513 298 000	-
Total	-	-	13 600 000	6 304 663	-	-	23 542 000	5 866 005	-	-	3 725 000	-	513 298 000	-
Elias Motsoaledi	-	-	2 600 000	1 081 751	-	-	1 681 000	1 241 110	-	-	596 000	77 611	-	-
Ephraim Mogale	-	-	3 000 000	1 661 178	-	-	1 165 000	1 011 743	-	-	596 000	-	-	-
Tubatse Fetakgomo	-	-	2 500 000	1 913 013	-	-	1 052 000	1 205 896	-	-	596 000	-	-	-
Makhuduthamaga	-	-	1 700 000	4 936 884	-	-	1 168 000	5 676 645	-	-	298 000	-	-	-
Sekhukhune	-	-	2 200 000	1 329 353	-	-	6 294 000	-	-	-	894 000	-	150 656 000	-
Total	-	-	12 000 000	10 922 179	-	-	11 360 000	9 135 394	-	-	2 980 000	77 611	150 656 000	-
Makhado	-	-	1 700 000	698 884	-	-	2 270 000	1 703 023	-	-	149 000	-	-	-
Musina	-	-	2 700 000	-	-	-	1 639 000	-	-	-	447 000	-	-	-
Collins Chabane	-	-	2 300 000	1 260 333	-	-	1 161 000	1 160 926	-	-	298 000	-	-	-
Thulamela	-	-	1 700 000	230 618	-	-	7 118 000	4 752 481	3 952 000	851 820	149 000	-	-	-
Vhembe	-	-	2 700 000	2 103 078	-	-	1 081 000	803 750	-	-	2 086 000	424 350	85 332 000	-
Total	-	-	11 100 000	4 292 913	-	-	13 269 000	8 420 180	3 952 000	851 820	3 129 000	424 350	85 332 000	-
Bela-bela	-	-	1 700 000	443 750	-	-	1 060 000	36 369	-	-	179 000	-	-	-
Lephalale	-	-	1 700 000	1 431 540	-	-	1 568 000	-	-	-	298 000	-	-	-
Mogalakwena	-	-	1 700 000	1 120 505	-	-	1 259 000	-	-	-	417 000	-	44 434 000	-
Modimolle-Mookgopong	-	-	2 500 000	896 389	-	-	1 233 000	796 530	-	-	298 000	-	-	-
Thabazimbi	-	-	3 000 000	-	-	-	1 000 000	41 540	-	-	298 000	-	-	-
Waterberg	-	-	1 000 000	-	-	-	1 000 000	659 305	-	-	119 000	-	-	-
Total	-	-	11 600 000	3 892 184	-	-	7 120 000	1 533 744	-	-	2 682 000	-	44 434 000	-

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	4 294 000	-	-	-	-	-	-	-	58 224 000	37 995 570
Capricorn	-	-	-	-	-	-	-	-	382 180 000	278 891 838
Lepelle-Nkumpi	4 933 000	-	-	-	-	-	-	-	48 137 000	22 138 810
Molemole	1 294 000	-	-	-	-	-	-	-	51 560 000	30 998 470
Polokwane	23 694 000	-	300 000	-	-	-	-	-	965 375 000	376 963 806
Total	34 215 000	-	300 000	-	-	-	-	-	1 505 476 000	746 988 494
Ba-phalaborwa	10 210 000	-	-	-	-	-	-	-	55 547 000	21 425 324
Greater Giyani	8 515 000	-	-	-	-	-	-	-	97 513 000	55 012 626
Greater Letaba	18 501 000	-	-	-	-	-	-	-	89 393 000	49 371 048
Greater Tzaneen	3 104 000	-	-	-	-	-	-	-	124 506 000	77 702 105
Maruleng	4 870 000	-	-	-	-	-	-	-	54 247 000	17 141 022
Mopani	-	-	-	-	60 600 000	-	2 535 000	-	1 119 786 000	648 214 066
Total	45 200 000	-	-	-	60 600 000	-	2 535 000	-	1 540 992 000	868 866 191
Elias Motsoaledi	2 341 000	-	-	-	-	-	-	-	76 109 000	60 339 621
Ephraim Mogale	10 697 000	-	-	-	-	-	-	-	73 888 000	46 290 239
Tubatse Felagomo	53 364 000	-	-	-	-	-	3 335 000	-	141 954 000	49 365 267
Makhuduthamaga	11 054 000	-	-	-	-	-	-	-	85 173 000	98 032 150
Sekhukhune	-	-	-	-	-	-	-	-	681 840 000	344 826 454
Total	77 456 000	-	-	-	-	-	3 335 000	-	1 058 964 000	598 853 731
Makhado	9 121 000	-	-	-	-	-	-	-	111 456 000	75 415 117
Musina	7 639 000	-	-	-	-	-	-	-	45 846 000	25 993 966
Collins Chabane	26 676 000	-	-	-	-	-	-	-	129 570 000	73 745 952
Thulamela	35 218 000	-	600 000	-	-	-	500 000	-	158 728 000	65 697 395
Vhembe	-	-	-	-	-	-	2 535 000	-	613 573 000	407 868 685
Total	78 654 000	-	600 000	-	-	-	3 035 000	-	1 059 173 000	648 721 115
Bela bela	517 000	-	-	-	-	-	300 000	-	88 823 000	50 799 938
Lephalale	21 647 000	-	-	-	-	-	300 000	-	106 045 000	62 382 041
Mogalakwena	18 527 000	-	-	-	-	-	2 835 000	-	278 442 000	75 818 667
Modimolle-Mookgopong	259 000	-	-	-	39 152 000	-	1 500 000	-	98 289 000	29 173 090
Thabazimbi	259 000	-	-	-	45 000 000	-	1 635 000	-	99 856 000	39 796 244
Waterberg	-	-	-	-	-	-	300 000	-	5 643 000	659 305
Total	41 209 000	-	-	-	84 152 000	-	6 870 000	-	677 098 000	258 629 285

Source: National Treasury Local Government Database