



LIMPOPO

PROVINCIAL GOVERNMENT
REPUBLIC OF SOUTH AFRICA

PROVINCIAL TREASURY

**Consolidated MFMA Section 71 report for the month ending
30 June 2022**

Table of Contents

1	Introduction	6
2	Purpose	6
3	Background.....	7
4	Key highlights – For April 2022	8
5	In-Year Reporting: Compliance Monitoring.....	12
6	Budget Implementation Overview	13
6.1	Consolidated Budget Performance	13
6.1.1	Operating Revenue.....	15
6.1.2	Operating expenditure	17
6.1.3	Cash flow.....	18
6.2	Financial Performance – District Breakdown.....	19
6.2.1	Operating Revenue per district	19
6.2.2	Operating Expenditure per District	20
6.2.3	Capital spending and sources of finance.....	21
6.2.4	Cash Flow.....	24
6.2.5	Debt Management	25
6.2.6	Creditors Management	28
6.2.7	Spending on Conditional Grant	31
7	mSCOA - Summary - Upload and Segment Validation.....	34
8	Assistance Provided	35
10	Summary and Conclusion	35

List of Tables

Table 1: MSCOA - Summary - Upload and Segment Validation	13
Table 2: Consolidated Budget Performance Summary for the Period ending 30 June 2022	14
Table 3: Total Revenue contribution per Income Source	15
Table 4: Total expenditure contribution per Expenditure Type	17
Table 5: Operating Revenue per district	19
Table 6: Operating Expenditure per district	20
Table 7: Capital Expenditure per district	21
Table 8: Source of Finance for Capital Expenditure	23
Table 9: Cash Flow	24
Table 10: Debtors Age Analysis.....	25
Table 11: Debtors by Customer per district	26
Table 12: Creditors Age Analysis per District	28
Table 13: Creditors by Customer Group per District.....	29
Table 14 : Conditional Grants	31
Table 15 : mSCOA uploads	34

List of Figures

Figure 1: Revenue per Income Group	16
Figure 2: Expenditure Per Item	18
Figure 3: Capital Expenditure Per Item.....	22
Figure 4: Capital Expenditure per Funding Source.....	23
Figure 5: Cash flow Statement.....	24
Figure 6: Debtors Age Analysis - Provincial Overview	25
Figure 7: Debtors by Customer Group.....	27
Figure 8: Creditors Age Analysis - Provincial Overview	28
Figure 9: Creditors by Customer Group.....	30
Figure 10: Conditional Grants	32
Figure 11: Conditional Grants Provincial Overview	33
Figure 12 : Conditional Grants District Performance	33

Disclaimer

This report contains information in summary form and is therefore intended for general guidance. It is not intended to be a substitute for detailed research or the exercise of professional judgment. Limpopo Provincial Treasury hereby disclaims any responsibility for any loss, injury, damages, or expense directly or indirectly arising out of or relating to the use or reliance on this publication or the material contained therein. This report has been prepared for Capricorn, Mopani, Sekhukhune, Vhembe and Waterberg Districts and their local Municipalities, Limpopo Legislature, Provincial and National Treasuries. Provincial Treasury does not accept responsibility to any other party to whom it may be shown, or who on their own volition, may decide to rely on it. This report has been compiled based on preliminary information obtained from the National Treasury Local Government Database. This publication is in compliance with, amongst others, Section 71 of the Municipal Finance Management Act No. 56 of 2003 and is not to be used for any other purpose.

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

Acronyms

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

1 Introduction

The National Treasury has delegated 26 of 27 Limpopo municipalities to Limpopo Provincial Treasury to carry out its functions stated in the MFMA. In terms of section 5(1), Chapter 2 of Municipal Finance Management Act of 2003, National Treasury must:

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

Limpopo Provincial Treasury is responsible for providing support, guidance and direction to Limpopo municipalities and municipal entities to enable municipalities to implement and maintain effective systems of financial management, budget management, risk management, Internal audit services, supply chain management, internship program and general compliance with the MFMA.

2 Purpose

The purpose of this report is to provide an overview of the state of Limpopo municipal finances. This report contains the consolidated monthly budget statement from the municipal in-year financial monitoring system (i.e. MFMA section 71 reports).

3 Background

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

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

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

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

Section 71(6) of the MFMA requires the Provincial Treasury to consolidate the monthly budget statements of the municipalities in the province and submit such report to the

National Treasury by the 22nd working day of each month. This report is accordingly submitted to serve this required purpose.

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

This report provides a high-level review of the budget implementation for the Limpopo municipalities for the month ending 30 June 2022.

4 Key highlights – For April 2022

- **Billed Revenue**

The overall year to date (June 2022) provincial operating revenue performance was reported as R19.421 billion or 87 percent of the year-to-date operating revenue budget of R22.189 billion. The underperformance of 13 percent variance suggests that the YTD budget projections are not credible, and that the revenue budgeted may be overstated. The actual performance on non-tariff revenue (Property rates) and all tariff revenue (service charges) is grossly understated which indicates that municipalities do not use the revenue base for revenue budgets resulting in unrealistic revenue budget assumptions (In this case, over statement of revenue that will not be realised nor collected).

Blouberg, Lepelle-Nkumpi, Molemole, Ba-Phalaborwa, Greater Letaba, Maruleng and Musina have recorded billed revenue on Water and Sanitation services though these municipalities are not water authorities. This is an indication of gross misstatements in the reporting. Detailed amounts are shown in Appendix - 1.

- Conditional Grants Spending

(Disclaimer- Grants Spending covers 19 Conditional Grants)

The year-to-date Grant spending was at 46 percent, which is R2.831 billion spending against R6.221 billion annual budget allocation. The Provincial treasury continues to provide support to municipalities around spending of conditional grants as the rollover applications made for the previous financial year (2020/21) financial year for use in 2021/22 financial year were high at a value of R387 million.

It should be noted that a total of 9 municipalities reported nil grant spending as at 30 June 2022 which is an indication of incorrect/non credible information. The Provincial Treasury has analysed the 9 municipalities and noted that the spending has been reported under “actual expenditure by national department” rather than actual expenditure by municipalities” and will therefore inflate the basis for reporting under national departments spending as opposed to municipal expenditure. The 9 municipalities in question are:

1. Greater Giyani;
2. Elias Motsoaledi;
3. Ephraim Mogale;
4. Makhuduthamaga;
5. Musina;
6. Collins Chabane;
7. Mogalakwena;
8. Thabazimbi and
9. Waterberg.

It has also been observed that the MIG spending reports sent to CoGHSTA on a monthly basis are significantly different to the information that is being report onto the National Treasury Local government database. This inconsistency increases the risk of municipalities losing their funds during the roll –over applications, as assessments would be based on the incorrect and incomplete information reported onto the NT system.

- Capital Expenditure

Overall actual capital expenditure stood at only 68 percent of the year-to-date budget of R6.390 billion. It should be noted that none of the municipalities met nor exceeded the year-to-date budget, with the rest of the municipalities falling short in meeting their respective year-to-date budgets. Waterberg District Municipality spent only 8 percent from its R900 000 annual budget. Vhembe and Capricorn district both attained 75 percent and the lowest being Waterberg at 47 percent. The 68 percent spending for 12 months is low as it indicates that municipalities have not improved in spending on capital projects as planned/projected.

Molemole and Fetakgomo-Tubatse municipalities have recorded expenditure on the waste water management, although these municipalities are not water authorities. Detailed information on the expenditure is provided for in Appendix - 4

- Debtors/Accounts Receivables

The debtors' book for municipalities in the province stood at R10.734 billion with 89 percent of the amount over 90 days and thus unlikely to be collectable. Nine municipalities, namely, Blouberg, Greater Letaba, Mopani, Ephraim Mogale, Vhembe, Belabela, Modimolle-Mookgophong, Thabazimbi and Waterberg have not reported on debtors. Capricorn district has the Highest Debtors reported at R3.365 billion with Sekhukhune district reporting the lowest at R1.108 billion. Molemole and Mogalakwena municipalities did not disclose the debtors owed by Households. Detailed information on debtors is provided for in Appendices 6 and 7.

The Debtors customer group with the highest debt remains to be households at 48 percent of total debt which indicates either weak credit controls or that municipalities' indigent registers are not being adequately updated to include the growing number of poor households.

- Creditors /Accounts Payables

Municipalities continue not to pay suppliers within the legislated 30-day period. The period under review indicates that only 65 percent (R715 million) of amounts due to creditors fell under 0 to 30 days with 20 percent (R224 million) being debt over 90 days. The creditors category with the highest debt reported is trade creditors at 67 percent (R737 million) which is worrying as it indicates that municipalities are struggling to settle the creditors raised through service delivery implementation.

Mopani district reported the highest creditors at 39 percent (R426 million). Vhembe district reported the lowest creditors at 8 percent (R91 million) of total amount due. A total of 6 municipalities, namely, Blouberg, Bela-Bela, Modimolle Mookgophong, Thabazimbi, Tubatse Fetakgomo and Waterberg have not reported any amounts owed to creditors which appear to be misrepresentation that distorts any reasonable analysis. It is also evident that municipalities are grossly understating creditors as municipalities such as Belabela, Modimolle-Mookgophong, Mogalakwena, Musina, and Thabazimbi are still having huge amounts due to ESKOM and other creditors. The non-payment of creditors destroys the SMMEs in the region, stifles economic growth, results in job losses and increases risks of litigations which will further put municipalities in financial distress.

- Funding Mix

The funding mix of capital budgets is limited to only own revenue and grants. Only Greater Tzaneen municipality has report borrowing, as 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. Appendix – 3 provides detail information on the funding mix used for the capital expenditure.

- Repairs and Maintenance

The budgeting for repairs and maintenance remains significantly inadequate when compared with the municipalities' asset base. This has resulted in ailing infrastructure, such as unrepaired roads, dysfunctional 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 once more held mSCoA live demonstration sessions in April 2022 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 of the live demonstrations fully indicate that the municipalities still have challenges in implementing mSCoA.

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

5 In-Year Reporting: Compliance Monitoring

As at the reporting period, the submission status reflected below indicates that none of the monthly (M12) (June 2022) financial reports in the province were outstanding. While the non-financial Debtors report recorded only two (02) non submissions with Creditors reports recording one (1) submission with errors. This is an improvement in submission by municipalities which can be attributable to the support on returns by the Treasury.

Table 1: MSCOA - Summary - Upload and Segment Validation

MO5	Phase 1 Outstanding	Phase 1 Segment Errors	Phase 2 Submission Errors	Total	Segment Percent	Correct
IMQ4	7		3	27	62.9%	
CR0	3		1	27	85.2%	
DB0	4		1	27	81.5%	
BMQ4	1		5	27	77.8%	
M12				27	100%	

Source: National Treasury Local Government Database

6 Budget Implementation Overview

This consolidated State of Municipal Finances report covers the financial performance of the municipalities for the 12-month period to June 2022 in the 2021/22 financial year. The consolidated report assesses the in-year financial performance of the municipalities against the budgeted revenue and expenditure. The assessment of the in-year financial performance is based on the s71 returns which include capital and operating budgets as well as debtors, creditors, cash flow and grants that were submitted by municipalities. The focus of this assessment is on the 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.

Table 2: Consolidated Budget Performance Summary for the Period ending 30 June 2022

Summary - Table C4 Monthly Budgeted Financial Performance (All) for period ending (M12) 30 June 2022														
Description	Ref	2020/21	2021/22	Budget year 2021/22										
		Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	Q3 Mar Actual	Q4 June Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
Revenue By Source														
Property rates		1 921 609	39 913	2 205 292	2 178 667	491 964	505 927	478 843	495 895	1 972 629	2 178 667	(206 038)	(9.46)	2 178 667
Service charges - electricity revenue		3 219 793	99 127	4 296 602	4 174 289	768 137	914 018	943 904	789 432	3 415 491	4 174 289	(758 798)	(18.18)	4 174 289
Service charges - water revenue		2 242 894		1 303 552	1 487 082	375 723	330 433	288 259	261 185	1 255 600	1 487 082	(231 483)	(15.57)	1 487 082
Service charges - sanitation revenue		296 212		318 530	320 120	80 500	68 956	73 934	84 230	307 620	320 120	(12 499)	(3.90)	320 120
Service charges - refuse revenue		374 124	9 383	410 523	397 785	102 353	100 297	98 798	103 293	404 741	397 785	6 956	1.75	397 785
Rental of facilities and equipment		25 230	805	29 344	29 249	4 136	4 905	3 452	4 686	17 179	29 249	(12 070)	(41.27)	29 249
Interest earned - external investments		160 716	1 780	176 909	197 294	40 866	42 482	50 534	58 315	192 196	197 294	(5 097)	(2.58)	197 294
Interest earned - outstanding debt		675 152	18 755	660 944	688 320	178 726	159 203	195 803	141 440	675 172	688 320	(13 149)	(1.91)	688 320
Dividends received		519				2		101	2	105		105		
Fines, penalties and forfeits		282 797	380	207 805	164 092	13 383	13 406	16 834	15 312	58 935	164 092	(105 157)	(64.08)	164 092
Licences and permits		109 127	5 513	165 352	144 255	33 227	29 258	52 265	30 884	145 434	144 255	1 179	0.82	144 255
Agency services		90 384		152 487	173 485	44 286	38 544	37 686	46 937	167 453	173 485	(6 032)	(3.48)	173 485
Transfers and subsidies		12 462 742	297 765	11 421 205	11 387 642	4 427 850	2 807 631	2 996 500	181 499	10 413 480	11 387 642	(974 162)	(8.55)	11 387 642
Other revenue		431 459	2 924	984 627	817 270	58 464	454 271	(186 198)	58 679	385 216	817 270	(432 054)	(52.87)	817 270
Gains		165 715		51 783	39 318	6 992	1 059	947	1 298	10 297	39 318	(29 021)	(73.81)	39 318
Total Revenue (excluding capital transfers and contributions)		22 458 474	476 347	22 384 956	22 198 867	6 626 410	5 470 389	5 051 661	2 273 087	19 421 547	22 198 867	(2 777 320)	(12.51)	22 198 867
Expenditure By Type														
Employee related costs		6 550 383	155 624	7 257 896	6 948 838	1 529 550	1 696 336	1 635 694	1 475 258	6 336 838	6 948 838	(612 000)	(8.81)	6 948 838
Remuneration of councillors		521 221	24 783	587 540	554 351	124 740	121 373	128 024	121 824	495 962	554 351	(58 389)	(10.53)	554 351
Debt impairment		3 256 790		1 272 632	1 236 700	38 818	80 142	191 666	160 723	471 349	1 236 700	(765 351)	(61.89)	1 236 700
Depreciation and asset impairment		2 828 760		2 112 267	2 093 603	103 273	205 064	303 305	103 176	714 817	2 093 603	(1 378 786)	(65.86)	2 093 603
Finance charges		250 834	40	143 274	127 468	5 693	5 805	39 268	7 869	58 635	127 468	(68 833)	(54.00)	127 468
Bulk purchases - electricity		2 564 355	88 580	3 126 327	2 886 262	644 973	708 162	684 371	580 465	2 617 971	2 886 262	(268 291)	(9.30)	2 886 262
Inventory consumed		1 360 948	44 342	1 597 303	1 596 846	177 983	261 480	250 484	205 110	895 057	1 596 846	(701 789)	(43.95)	1 596 846
Contracted services		3 043 358	83 524	3 356 454	3 898 328	647 955	864 256	796 823	819 889	3 128 923	3 898 328	(769 405)	(19.74)	3 898 328
Transfers and subsidies		130 519	2 625	131 556	143 942	21 455	34 981	29 252	25 383	111 071	143 942	(32 871)	(22.84)	143 942
Other expenditure		1 968 591	36 245	2 273 047	2 335 981	446 498	520 713	495 149	457 348	1 919 708	2 335 981	(416 272)	(17.82)	2 335 981
Losses		364 851		12 011	25 707	3 215	2	2 093	1 782	7 091	25 707	(18 616)	(72.42)	25 707
Total Expenditure		22 840 610	435 763	21 870 307	21 848 026	3 744 153	4 498 314	4 556 128	3 958 826	16 757 421	21 848 026	(5 090 605)	(23.30)	21 848 026
Surplus/(Deficit)														
Transfers and subsidies - capital (monetary allocations) (National / (monetary allocations) (Nat / Prov		(382 135)	40 584	514 650	350 841	2 882 256	972 075	495 533	(1 685 739)	2 664 125	350 841	2 313 284	659.35	350 841
Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations,		4 411 190	64 580	4 548 815	4 600 681	668 486	1 029 870	747 815	827 754	3 273 924	4 600 681	(1 326 757)	(28.84)	4 600 681
Transfers and subsidies - capital (in		14 191		5 553	3 103	69	137	48	46	300	3 103	(2 803)	(90.35)	3 103
Surplus/(Deficit) after capital transfers and contributions		37 453		520	800	297	443	4 678	409	5 827	800	5 027	628.36	800
Taxation		4 080 697	105 164	5 069 538	4 955 425	3 551 108	2 002 524	1 248 074	(857 531)	5 944 176	4 955 425	988 751	19.95	4 955 425
Surplus/(Deficit) after taxation		4 080 697	105 164	5 069 538	4 955 425	3 551 108	2 002 524	1 248 074	(857 531)	5 944 176	4 955 425	988 751	19.95	4 955 425
Attributable to minorities		4 080 697	105 164	5 069 538	4 955 425	3 551 108	2 002 524	1 248 074	(857 531)	5 944 176	4 955 425	988 751	19.95	4 955 425
Surplus/(Deficit) attributable to municipality														
Share of surplus/ (deficit) of associate														
Surplus/(Deficit) for the year		4 080 697	105 164	5 069 538	4 955 425	3 551 108	2 002 524	1 248 074	(857 531)	5 944 176	4 955 425	988 751	19.95	4 955 425

Source: National Treasury Local Government Database

For the twelve months ending 30 June 2022 (M12), Consolidated Total Revenue (excluding capital transfers and contributions) for all municipalities of R19.421 billion was recognised against Year-to-Date (YTD) budget of R22.198 billion, resulting in a variance or under billing of 12 percent. During the same period Consolidated Expenditure was reported at R16.757 billion against the YTD budget of R21.848 billion resulting in under expenditure by 23 percent. The consolidated net surplus for the 12-month period, including capital transfers and contributions was R5.944 billion. For the quarter ending June 2022 the municipalities have on average collectively recorded a deficit of R857 million, after taking into account the Capital transfers from National and Provincial Government.

6.1.1 Operating Revenue

Municipalities have on average raised R19.421 billion or 87 percent of the year-to-date operating revenue budget of R22.198 billion. Grants remain the main source of revenue for municipalities at 54 percent of the total YTD consolidated revenue.

Table 3 below presents the extract of sequential performance and state of the revenue sources for the 12-month period ending June 2022.

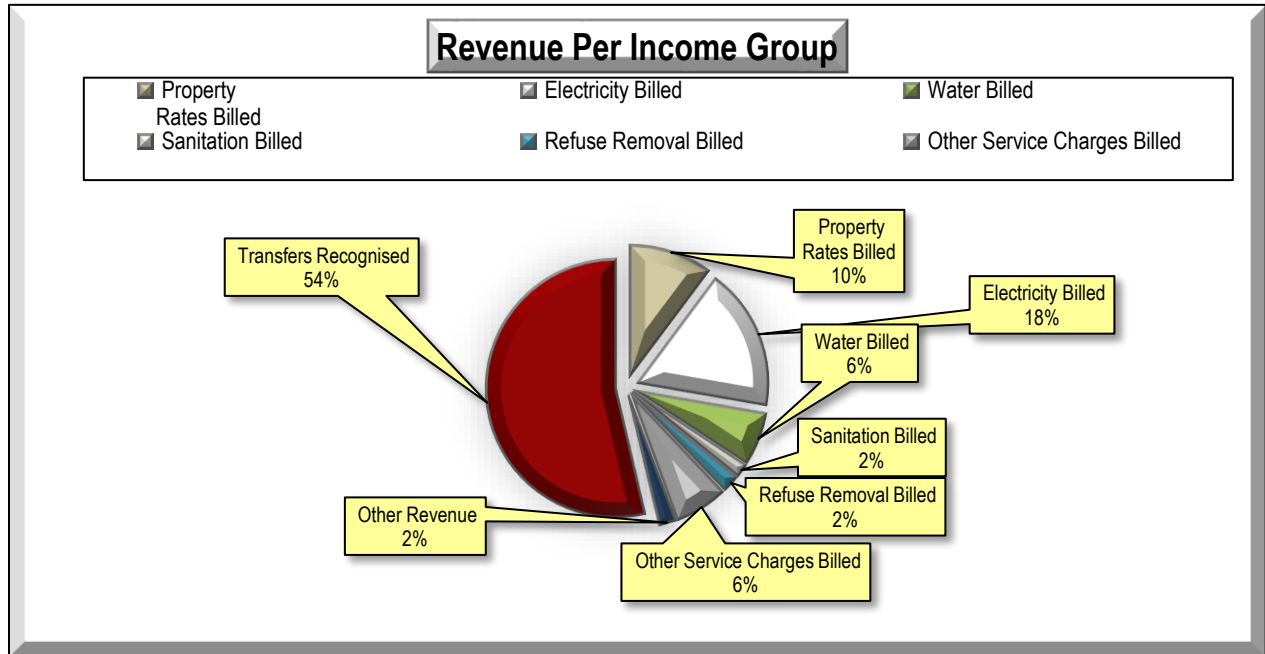
Table 3: Total Revenue contribution per Income Source

Rating	Revenue Source	R thousands	Percent
1	Transfers Recognized	10 413 480	54%
2	Electricity Billed	3 415 491	18%
3	Property Rates Billed	1 972 629	10%
4	Water Billed	1 255 600	6%
5	Other Service Charges Billed	1 266 770	7%
6	Other Revenue	385 216	2%
7	Refuse Removal Billed	404 741	2%
8	Sanitation Billed	307 620	2%
Totals		19 421 547	100%

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

Of serious concern is the under reporting of revenue in key revenue generating items such as property rates, electricity, fines and penalties and other revenue.

Municipalities are advised to maximise current revenue streams and investigate other revenue streams to augment the current streams thereby reducing heavy reliance on grants. Municipalities are required to verify figures reported to ensure that there is alignment between figures presented in Municipal Council and figures reported to National Treasury LG database. Furthermore, municipalities are advised to review the reported figures for accuracy and completeness as uninformed financial decisions may be made due to non-credible information.

6.1.2 Operating expenditure

For the twelve-month period ending 30 June 2022, total operating expenditure amounted to R16.757 billion or 77 percent against the year-to-date budget of R21.848 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 in depreciation and debt impairments during the financial year, this has been a challenge even in the previous years with municipalities' continuous weakness of not being able to account for non-cash items.

It is noted that the consolidated Employee related cost is down against budget by R612 million, and Electricity bulk purchases (down by R268 million), Inventory Consumables (down by R701 million), Contracted services (down by R769 million) and other expenditure is down against budget by R416 million. It will be important for the various municipalities to review these expenditure items to verify the correctness.

Table 4 shows an extract of the sequential performance per Expenditure Item for the twelve-month period ending June 2022.

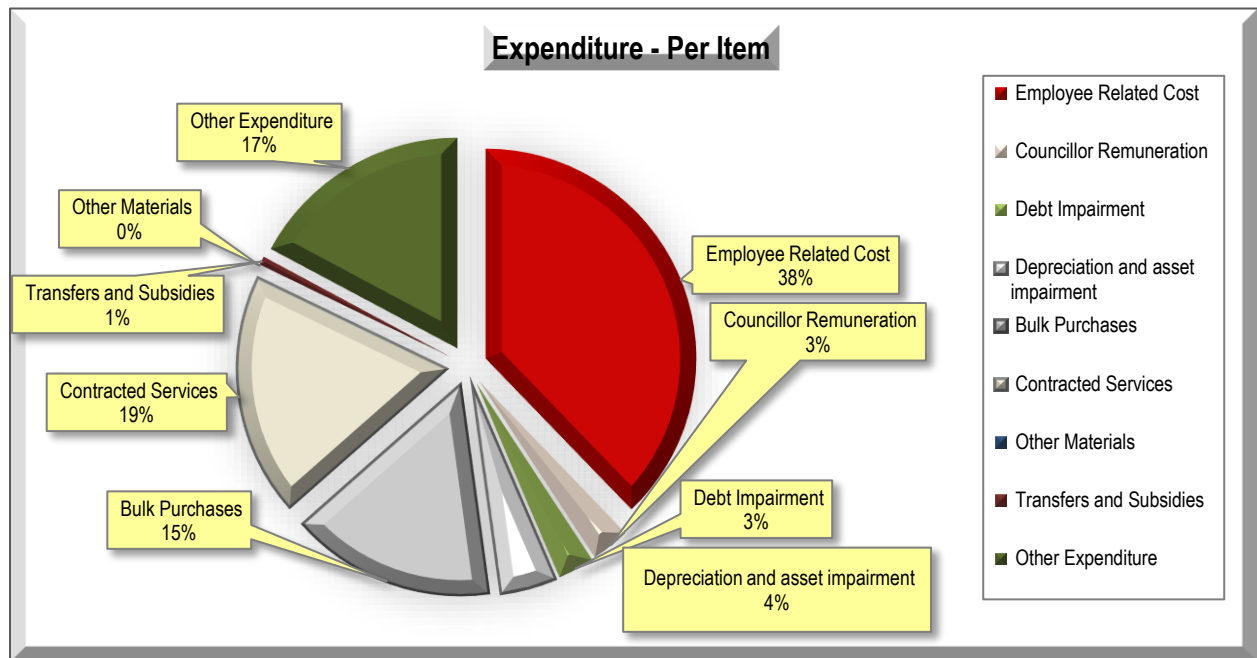
Table 4: Total expenditure contribution per Expenditure Type

Rating	Expenditure Item	R thousands	Percent
1	Employee Related Cost	6 336 838	38%
2	Contracted Services	3 128 923	19%
3	Other Expenditure	2 880 492	17%
4	Bulk Purchases	2 617 971	16%
5	Depreciation and asset impairment	714 817	4%
6	Councillor Remuneration	495 962	3%
7	Debt Impairment	471 349	3%
8	Transfers and Subsidies	111 071	1%
Totals		16 757 421	100%

Source: National Treasury Local Government Database

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

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 may deteriorate.

6.1.3 Cash flow

It is reported that Municipalities in the province closed the month of June 2022 with consolidated surplus cash and cash equivalent of R7.294 billion. The Cash and cash equivalents at beginning of the year were R3.501 billion. A net increase in cash and cash equivalents of R2.878 billion was realised. The underspending on conditional grant funds is a concern and has contributed to the increase in the cash status of municipalities. Treasury continues to monitor and provide advice on the mapping of the cash flow.

6.2 Financial Performance – District Breakdown

This section summarises the revenue and expenditure 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 twelve-month period ending 30 June 2022.

Table 5: Operating Revenue per district

Operating Revenue Per District -M12 June 2022

R thousands	Original Budget	Adjusted Budget	YTD Budget	YTD Actual	% of year to date Budget	Property Rates Billed 1	Service Charges					Other Revenue	Transfers Recognised
							Electricity Billed	Water Billed	Sanitation Billed	Refuse Removal Billed	Other Service Charges Billed		
Capricorn	5 931 206	5 944 476	5 944 476	5 392 642	91%	622 224	1 221 355	300 248	165 628	149 593	350 470	47 232	2 535 891
Mopani	4 796 136	4 673 457	4 673 457	3 950 839	85%	452 119	773 505	104 667	16 039	70 131	256 006	125 080	2 153 293
Sekhukhune	3 107 463	3 175 449	3 175 449	2 564 586	81%	212 018	176 368	72 306	12 763	47 645	137 754	8 395	1 897 337
Vhembe	4 954 481	4 798 374	4 798 374	4 384 837	91%	246 050	488 340	475 444	1 187	59 859	240 740	176 960	2 696 257
Waterberg	3 595 671	3 607 111	3 607 111	3 128 642	87%	440 218	755 923	302 934	112 004	77 513	281 801	27 549	1 130 701
Totals	22 384 956	22 198 867	22 198 867	19 421 547	87%	1 972 629	3 415 491	1 255 600	307 620	404 741	1 266 770	385 216	10 413 480

Source: National Treasury Local Government Database

As at M12 (June) the original total operating revenue budget for the province stood at R22.384 billion. This represents a 2 percent increase from the previous year's annual operational budget. The year-to-date revenue budget stands at R22.198 billion as at 30 June 2022 of which R19.421 billion was realised and thereby creating under-performance of 13 percent.

Capricorn and Vhembe district realised the highest year-to-date revenue against its budget both at 91 percent. The second highest revenue raised was by Waterberg District at 87 followed by Mopani at 85 percent. Sekhukhune district recorded the lowest at 81 percent. Detailed information per municipality is shown in Appendix – 1.

6.2.2 Operating Expenditure per District

Table 6 below shows the operating expenditure performance broken down per district and the main expenditure items for the ten-month period ending 30 June 2022.

Table 6: Operating Expenditure per district

Operating Expenditure Per District -M12 June 2022

R thousands	Original Budget	Adjusted Budget	YTD Budget	YTD Actual	% of Budget	Employee Related Cost	Councillor Remuneration	Debt Impairment	Depreciation and asset impairment	Bulk Purchases	Contracted Services	Other Materials	Transfers and Subsidies	Other Expenditure
Capricorn	5 673 615	6 052 403	6 052 403	4 617 708	76%	1 623 552	104 954	23 348	145 058	939 979	1 086 215	-	45 290	649 311
Mopani	4 755 214	4 595 397	4 595 397	3 276 832	71%	1 189 001	121 224	-	92 078	533 097	458 301	-	33 622	849 508
Sekhukhune	3 115 894	3 253 987	3 253 987	2 478 937	76%	893 797	110 409	97 764	25 911	131 216	656 540	-	11 255	552 045
Vhembe	4 730 090	4 352 544	4 352 544	3 727 953	86%	1 495 208	106 491	344 005	358 610	335 134	569 957	-	19 798	498 750
Waterberg	3 595 494	3 593 696	3 593 696	2 655 992	74%	1 135 280	52 883	6 232	93 160	678 545	357 909	-	1 106	330 876
Total	21 870 307	21 848 026	21 848 026	16 757 421	77%	6 336 838	495 962	471 349	714 817	2 617 971	3 128 923	-	111 071	2 880 492

Source: National Treasury Local Government Database

The original total operating expenditure budget to date for the province stands at R21.870 billion. The aggregate year-to-date expenditure budget stands at R21.848 billion as at 30 June 2022 of which R16.757 billion was spent during the period yielding an under-performance of 23 percent. This is mainly due to municipalities not factoring in depreciation and debt impairments during the financial year. The under expenditure may also be due to implementation of the Funding plans by the 8 municipalities with unfunded budgets. Operating Expenditure per municipality is shown in Appendix – 2.

Vhembe district spent the highest expenditure in relation to its year-to-date budget at 86 percent with Mopani district being the lowest at 71 percent. Capricorn, Sekhukhune & Waterberg respectively recorded 76, 76 and 74 percent.

6.2.3 Capital spending and sources of finance

Table 7: Capital Expenditure per district

R thousands	Original Budget	Adjusted Budget	Year To Date Budget	YTD Actual	% of Budget	Energy Sources	Water Management	Waste Water Management	Waste Management	Municipal governance and	Community and public	Economic and	Other
Capricorn	1 731 687	1 704 622	1 704 622	1 271 249	75%	60 761	527 580	134 067	18 450	28 978	48 780	452 633	-
Mopani	1 107 475	1 201 039	1 201 039	762 552	63%	29 450	254 271	-	3 495	18 048	60 939	396 349	-
Sekhukhune	920 377	955 834	955 834	655 312	69%	31 295	266 534	28	2 775	59 610	1 996	293 074	-
Vhembe	1 748 501	1 690 144	1 690 144	1 272 125	75%	104 849	130 255	674	40 549	158 143	57 049	778 880	1 727
Waterberg	742 956	838 649	838 649	393 643	47%	50 924	181 372	61 217	6 542	5 060	22 319	57 253	8 956
Total	6 250 996	6 390 288	6 390 288	4 354 880	68%	277 279	1 360 012	195 986	71 811	269 839	191 082	1 978 190	10 683

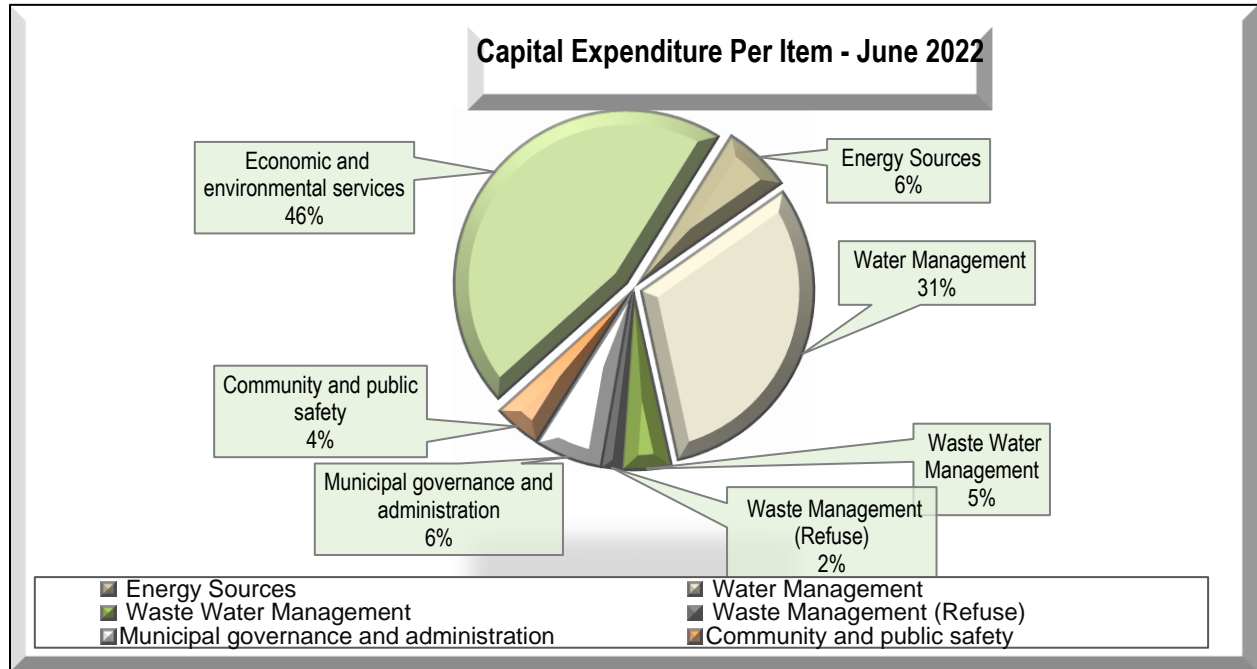
Source: National Treasury Local Government Database

The original capital budget for municipalities in the province stood at R6.250 billion with a reported year-to-date capital budget of R6.390 billion. Actual year to date spending stands at R4.354 billion being 68 percent of the year-to-date budget as at the end of June 2022.

Capricorn and Vhembe district reflected the highest capital expenditure against the budget both at 75 percent with Waterberg district recording the lowest at 47 percent. Sekhukhune and Mopani respectively recorded 69 and 63 percent. Detailed capital expenditure for each municipality is shown in Appendix – 4.

Figure 3 below provides a breakdown of the percentage capital expenditure per vote for municipalities in the province.

Figure 3: Capital Expenditure Per Item



Source: National Treasury Local Government Database

It can be observed that Economic and Environmental services (46 percent) make up the largest portion of year-to-date capital expenditure with Waste Management being the lowest at 2 percent. Water Management reported 31 percent, Energy sources (6 percent), Governance and administration (6 percent), Waste-water Management (5 percent) and Community and Public Safety at 4 percent.

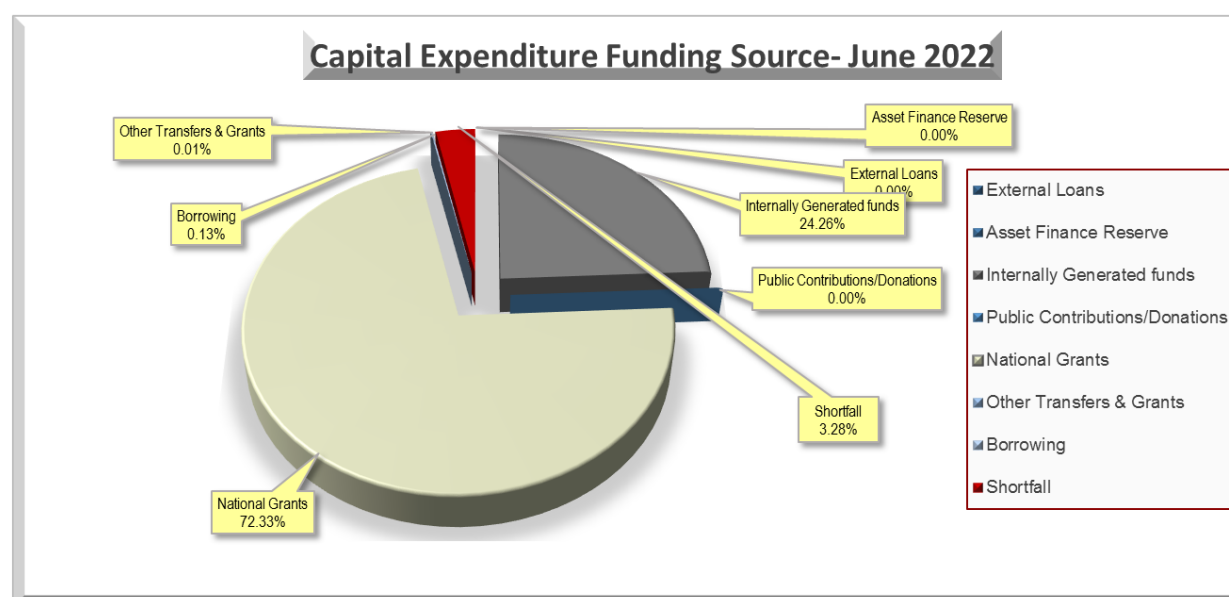
Table 8 below further provides for the sources to finance to the above capital expenditure for M12 of 2021/22 financial year.

Table 8: Source of Finance for Capital Expenditure

Capital Sources of Finance per District - M12 June 2022														
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
										National Grants	Provincial Grants	District Municipality	Other Transfers & Grants	
Capricorn	1 731 687	1 704 622	1 704 622	1 271 249	75%	-	-	254 930	-	1 016 319	-	-	-	-
Mopani	1 107 475	1 201 039	1 201 039	762 552	63%	-	-	249 380	-	507 324	-	-	-	5 780
Sekhukhune	920 377	955 834	955 834	655 312	69%	-	-	182 942	-	466 599	5 294	-	-	-
Vhembe	1 748 501	1 690 144	1 690 144	1 272 125	75%	-	-	360 044	-	782 317	-	-	419	-
Waterberg	742 956	838 649	838 649	393 643	47%	-	-	8 998	-	377 148	-	-	-	-
Total	6 250 996	6 390 288	6 390 288	4 354 880	68%	-	-	1 056 294	-	3 149 708	5 294	-	419	5 780

Source: National Treasury Local Government Database

Figure 4: Capital Expenditure per Funding Source



Source: National Treasury Local Government Database

Table 8 and Figure 4 above indicate that municipalities' capital budgets are funded mainly from two sources namely, national grants and own revenue.

National grants make up 73 percent (R3.149 billion) of the year-to-date actual capital funding of R4.354 billion with own revenue making up 24 percent (1.056 billion) of year-to-date capital expenditure. 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. Detailed Capital source of Finance is shown in Appendix – 3.

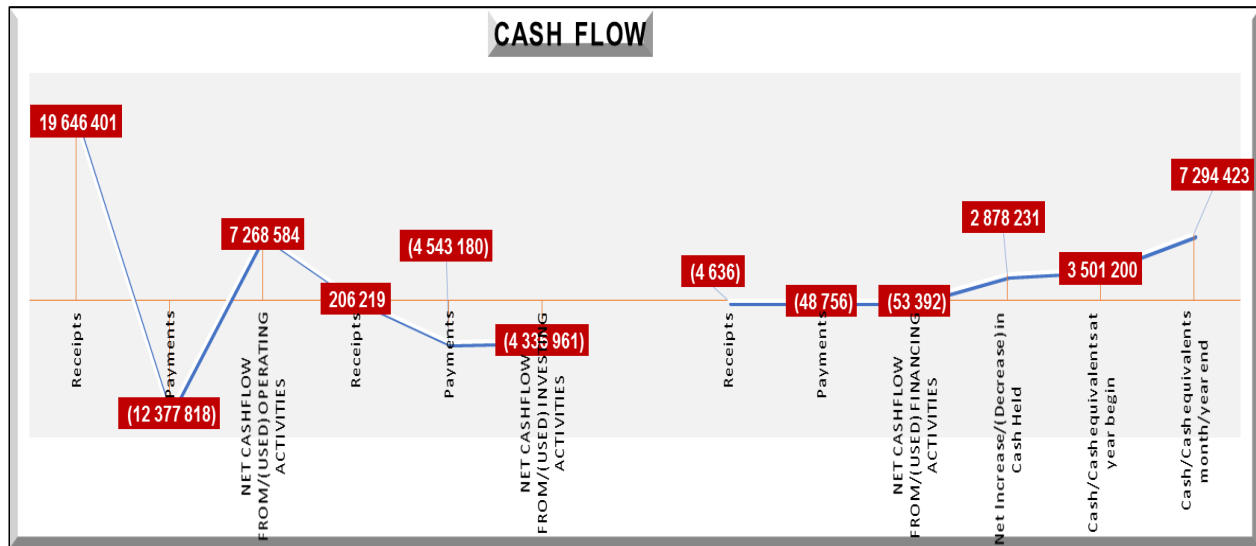
6.2.4 Cash Flow

Table 9: Cash Flow

Cashflow M12 : June 2022												
R thousands	Cashflow from Operating Activities			Cashflow from Investing Activities			Cashflow from Financing Activities			Net Increase/(Decrease) in Cash Held	Cash/Cash equivalents at year begin	Cash/Cash equivalents month/year end
	Receipts	Payments	NET CASHFLOW FROM/(USED) OPERATING ACTIVITIES	Receipts	Payments	NET CASHFLOW FROM/(USED) INVESTING ACTIVITIES	Receipts	Payments	NET CASHFLOW FROM/(USED) FINANCING ACTIVITIES			
Capricorn	7 148 436	(4 444 384)	2 704 052	2 791	(1 388 776)	(1 385 985)	(2 017)	(1 218)	(3 235)	1 314 832	717 756	2 041 848
Mopani	3 464 699	(1 151 385)	2 313 314	1 833	(817 135)	(815 302)	(13)	-	(13)	1 497 999	49 867	1 616 233
Sekhukhune	1 249 363	(2 716 211)	(1 466 848)	-	(552 051)	(552 051)	(1 139)	(2 441)	(3 580)	(2 022 479)	919 578	(473 462)
Vhembe	4 256 045	(2 219 458)	2 036 588	200 250	(1 350 557)	(1 150 307)	(872)	(45 097)	(45 969)	840 311	1 675 605	2 482 789
Waterberg	3 527 858	(1 846 380)	1 681 478	1 345	(434 661)	(433 316)	(595)	-	(595)	1 247 567	138 395	1 627 016
Total	19 646 401	(12 377 818)	7 268 584	206 219	(4 543 180)	(4 336 961)	(4 636)	(48 756)	(53 392)	2 878 231	3 501 200	7 294 423

Source: National Treasury Local Government Database

Figure 5: Cash flow Statement



Source: National Treasury Local Government Database

The cash flow mapping remains to have issues as reported in the previous and current year reports, the PT will continue to exert more emphasis in monitoring the performance of the cash flow mapping to ensure that the mapping issues are resolved and that the

reporting is correct on a month-to-month basis. It must be noted that two municipalities did not provide their cash flow information, namely, Greater Giyani and Makhuduthamaga and thus the provincial cash flow report is not complete.

From the information provided municipalities in the province closed the month of June 2022 with a surplus cash and cash equivalent of R7.294 billion. The Cash and cash equivalents at beginning of the year were R3.501 billion. A net increase in cash and cash equivalents amounting to R2.878 billion was realised during the period.

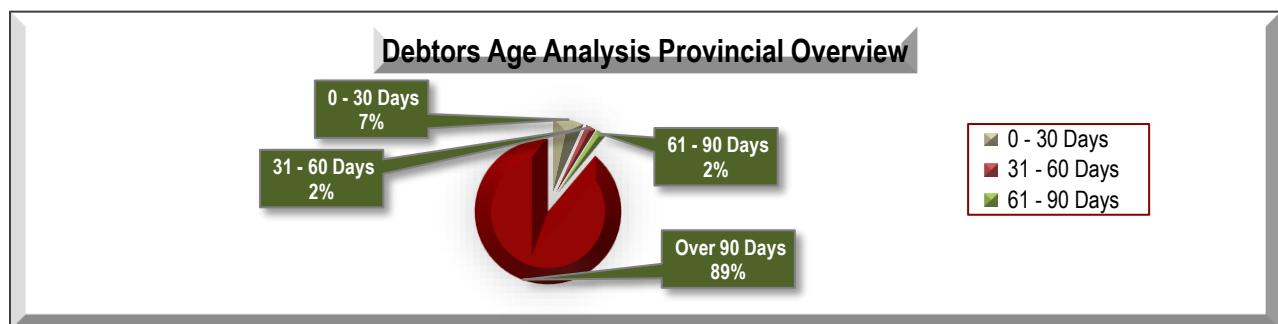
6.2.5 Debt Management

Table 10: Debtors Age Analysis

<i>Debtors Detail - M12 June 2022</i>									
R '000	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total
	Total	%	Total	%	Total	%	Total	%	Total
Capricorn	276 379	8%	104 442	3%	95 435	3%	2 889 674	86%	3 365 930
Mopani	114 986	4%	33 083	1%	57 061	2%	2 858 692	93%	3 063 822
Sekhukhune	58 852	5%	22 392	2%	23 065	2%	1 004 540	91%	1 108 849
Vhembe	155 387	11%	32 473	2%	29 651	2%	1 204 559	85%	1 422 070
Waterberg	109 157	6%	42 379	2%	38 930	2%	1 583 713	89%	1 774 179
Total	714 761	7%	234 769	2%	244 141	2%	9 541 179	89%	10 734 850

Source: National Treasury Local Government Database

Figure 6: Debtors Age Analysis - Provincial Overview



Source: National Treasury Local Government Database

Figure 6 reveals that 89 percent of the customers have been outstanding for a period over 90 days. This is an indication that municipalities do not effectively implement debt and

credit control policies to collect debt due. The district with most debtors over 90 days in is Mopani at 93 percent followed by Sekhukhune at 91 percent. Waterberg, Capricorn and Vhembe respectively recorded 89, 86 and 85 percent.

Non-collection of revenue negatively impacts the financial sustainability of municipalities. Furthermore, non-payment of services rendered may lead to delays in the implementation of the budget. It must be noted that 9 municipalities as stated in section 4 of the report did not provide their debtors book information and thus the reported debtor amounts are understated and misrepresented.

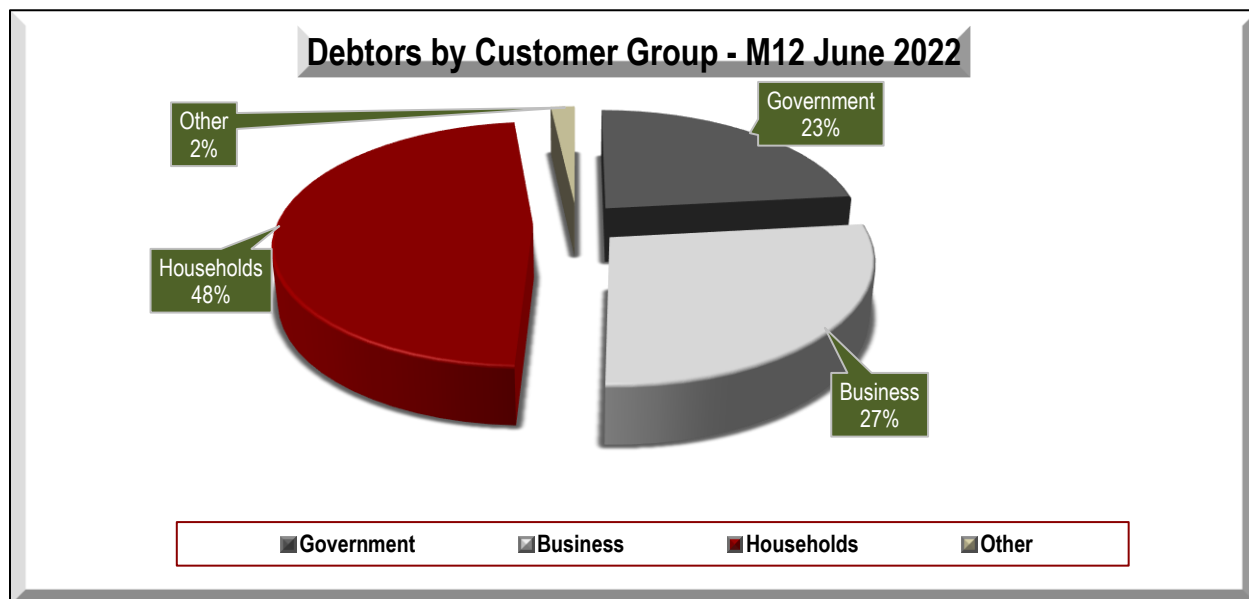
Table 11: Debtors by Customer per district

R thousands	Government		Business		Households		Other		Total
	Total	%	Total	%	Total	%	Total	%	
Capricorn	334 516	10%	1 649 650	49%	1 326 813	39%	54 951	0	3 365 930
Mopani	262 762	9%	646 837	21%	2 000 078	65%	154 144	5%	3 063 822
Sekhukhune	249 724	23%	249 392	22%	627 864	57%	-18 130	-2%	1 108 849
Vhembe	257 633	18%	370 084	26%	794 353	56%	0	0%	1 422 070
Waterberg	1 392 799	79%	11 617	1%	369 764	21%	0	0%	1 774 179
Total	2 497 434	23%	2 927 580	27%	5 118 871	48%	190 965	0%	10 734 850

Source: National Treasury Local Government Database

Table 11 indicates that the total debtors up to the end of June 2022 categorised by customer group amounted to R10.734 billion. Outstanding debtors in respect of Households are the highest at R5.118 billion or 48 percent of the total debtors and government debts due to municipalities amounts to R2.497 billion (23 percent) with business category at R2.927 billion (27 percent). Mogalakwena has reported that all their debts are due by Government which clearly indicates that the government and other customer groups are misrepresented.

Figure 7: Debtors by Customer Group



Source: National Treasury Local Government Database

The following can be noted based on Table 11 and Figure 7 above for the period under review:

- Despite the pandemic, credit control needs to be emphasized mostly over households.
- Government forums which have already been established need to continue their effective mandate over resolving the government debt as it currently accounts for 23 percent of the total outstanding debt.
- Limpopo Treasury will continue to monitor the payments by departments through Departmental In Year Monitoring System.
- Municipalities are not correctly classifying their debts and a large number are not reporting on the debts books.

6.2.6 Creditors Management

Table 12 provides the Creditors ageing for the period ended 30 June 2022

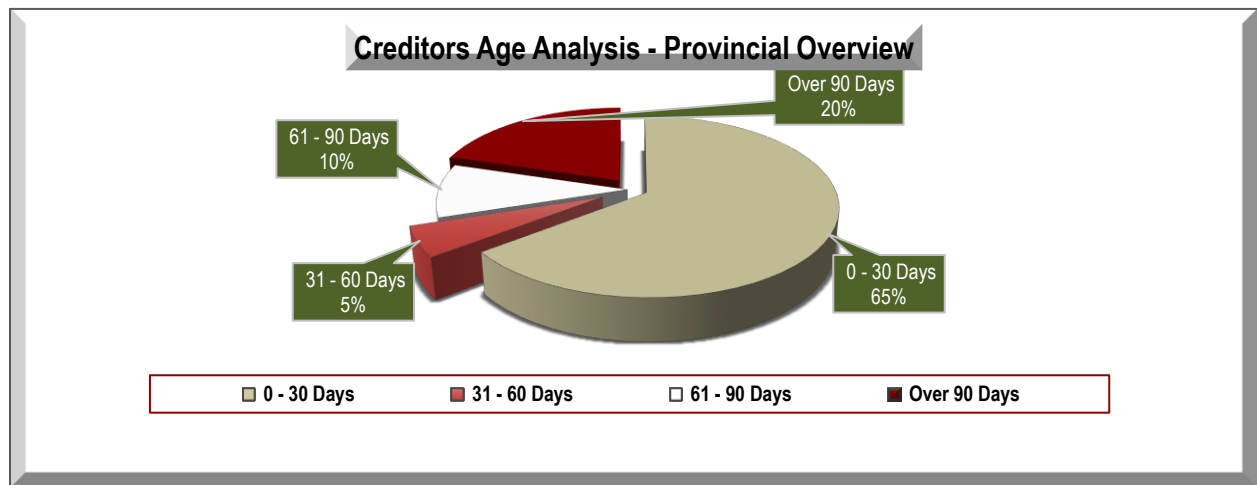
Table 12: Creditors Age Analysis per District

Creditor Age Analysis - M12 June 2022									
R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total
	Total	%	Total	%	Total	%	Total	%	Total
Capricorn	352 386	96%	13 681	4%	268	0%	1 348	0%	367 682
Mopani	196 172	46%	5 565	1%	20 084	5%	204 577	48%	426 399
Sekhukhune	20 107	19%	18 185	17%	66 520	63%	1 265	1%	106 077
Vhembe	89 872	99%	72	0%	5	0%	817	1%	90 766
Waterberg	56 474	49%	22 519	19%	20 001	17%	16 644	14%	115 638
Total	715 011	65%	60 022	5%	106 878	10%	224 651	20%	1 106 561

Source: National Treasury Local Government Database

Figure 8 below provides snapshot overview of the Creditors Ageing.

Figure 8: Creditors Age Analysis - Provincial Overview



Source: National Treasury Local Government Database

Table 12 and Figure 8 above indicates that the total creditors as reported for the period ending 30 June 2022 categorized by district amounted to R1.106 million. Outstanding creditors in the bracket “Over 90 days “are the highest at R224 million or 20 percent of the total outstanding creditors. It must be noted that 5 municipalities as mentioned afore

did not report on the outstanding creditor balances and that the amount outstanding, as reported, is grossly understated and misrepresented.

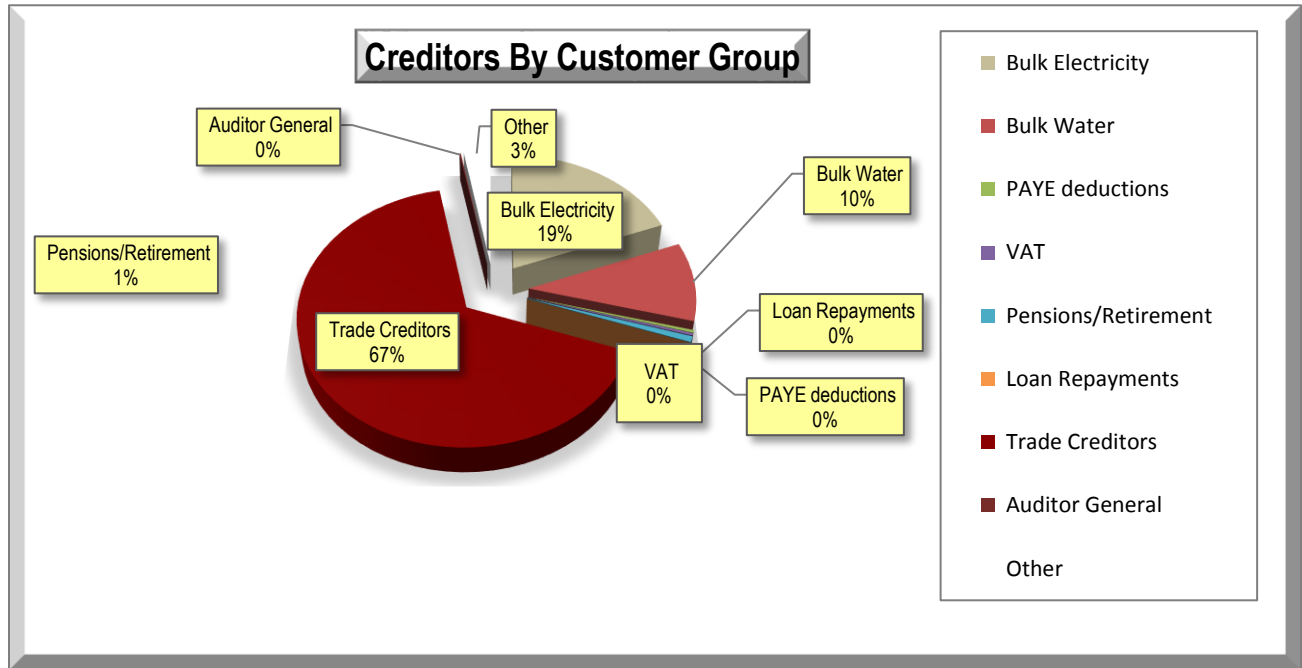
Table 13: Creditors by Customer Group per District

Creditor Age Analysis - M12 June 2022																			
R '000	Bulk Electricity		Bulk Water		PAYE deductions		VAT		Pensions/Retire		Repayments		Trade Creditors		Auditor General		Other		Total
	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	
Capricorn	113 986	31%	26 109	7%	-	0%	-	0%	5 454	1%	-	0%	194 065	53%	1 470	0.40%	26 598	7%	367 682
Mopani	31 167	7%	34	0%	-	0%	-	0%	482	0%	-	0%	390 454	92%	115	0.03%	4 148	1%	426 399
Sekhukhune	-	0%	76 324	72%	-	0%	-	0%	-	0%	-	0%	29 641	28%	-	0.00%	113	0%	106 077
Vhembe	12	0%	-	0%	-	0%	-	0%	1 976	2%	-	0%	88 758	98%	19	0.02%	-	0%	90 766
Waterberg	65 744	57%	8 785	8%	3 472	3%	3 183	3%	-	0%	-	0%	34 152	30%	-	0.00%	302	0%	115 638
Total	210 908	19%	111 252	10%	3 472	0%	3 183	0%	7 912	1%	-	0%	737 069	66.6%	1 604	0.14%	31 160	3%	1 106 561

Source: National Treasury Local Government Database

Table 13 shows creditors by District and by item, Figure 9 below then further provides for creditors by customer group. Vhembe, Mopani, Belabela, Modimolle-Mookgophong and Thabazimbi did not provide for bulk water creditors. Municipalities with electrification license are not reflecting their ESKOM account balances, except for Polokwane, Greater Tzaneen, Lephalale and Mogalakwena. This information is contrary to the s41 reports received from National Treasury which reflect that municipalities owe Water Boards and Eskom huge sums of money. Appendix – 9 reflect the detailed creditors for each municipality per customer group.

Figure 9: Creditors by Customer Group



Source: National Treasury Local Government Database

6.2.7 Spending on Conditional Grant

Table 14 : Conditional Grants

R thousands	Municipal Infrastructure Grant		Public Transport Network Grant		Integrated National Electrification Programme		Neighbourhood Development		Rural Road Assets Management Systems		Regional Bulk Infrastructure Grant	
	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent
Capricorn	419 495	349 868	178 544	107 278	42 000	33 248	48 000	21 946	2 475	3 419	218 806	202 002
Mopani	803 936	445 266	-	-	75 690	42 053	-	-	2 255	-	-	-
Sekhukhune	678 242	336 274	-	-	61 348	-	-	-	2 341	-	-	-
Vhembe	919 742	370 024	-	-	52 296	27 058	-	-	2 299	858	-	-
Waterberg	279 407	95 638	-	-	68 500	13 631	-	-	2 179	-	-	-
Total	3 100 822	1 597 070	178 544	107 278	299 834	115 990	48 000	21 946	11 549	4 277	218 806	202 002

Source: National Treasury Local Government Database

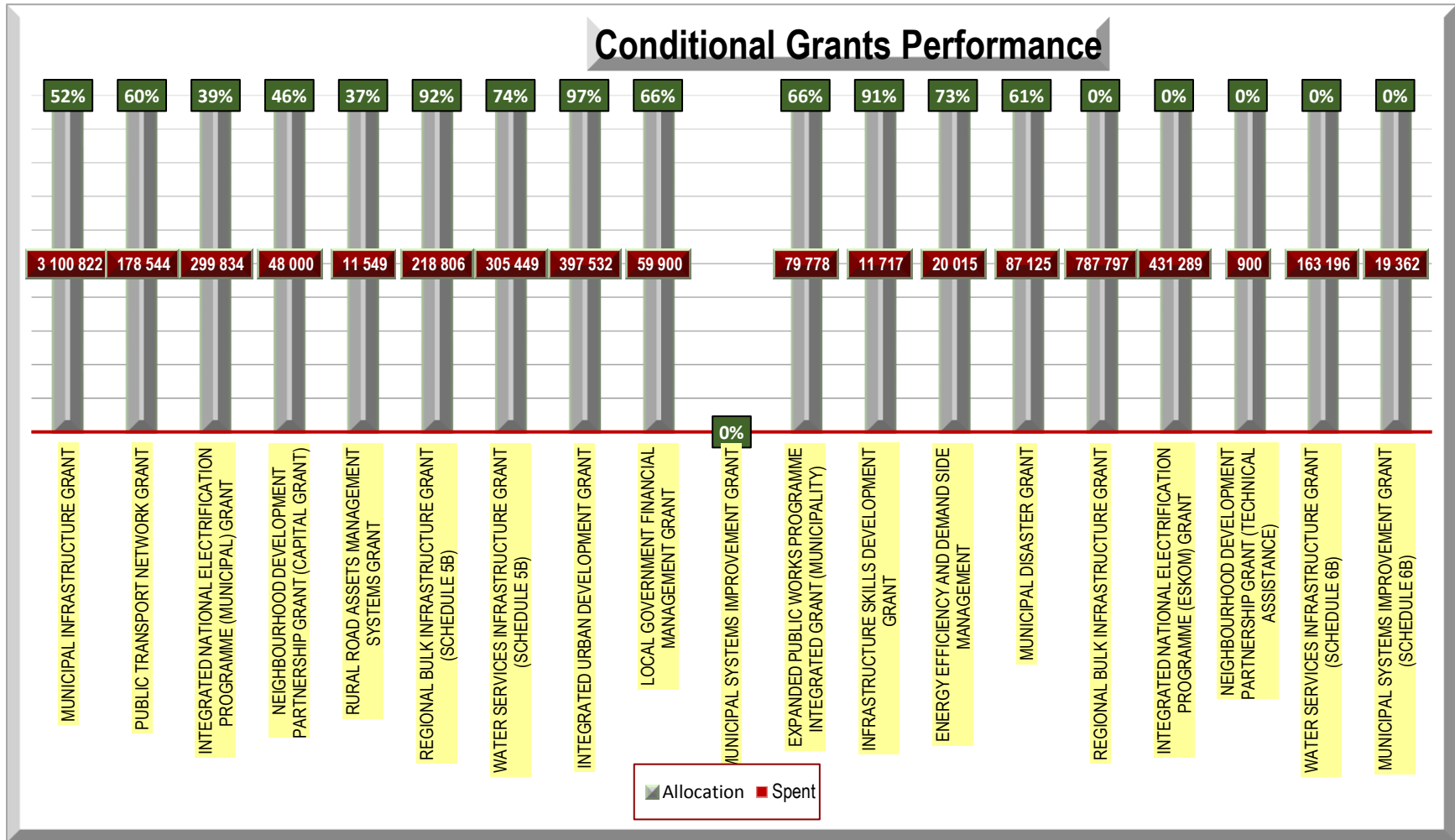
R thousands	Water Services Infrastructure Grant (Schedule 5B)		Integrated Urban Development Grant		Local Government Financial Management Grant		Improvement Grant (Schedule 5B)		Programme Integrated Grant (Municipality)		Infrastructure Skills Development Grant	
	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent
Capricorn	170 000	148 958	397 532	386 380	10 100	9 457	-	-	16 501	16 066	6 217	6 217
Mopani	32 363	37 634	-	-	14 050	11 218	-	-	26 731	14 118	-	-
Sekhukhune	-	-	-	-	12 100	10 015	-	-	15 087	9 494	-	-
Vhembe	44 000	15 076	-	-	11 700	4 047	-	-	14 093	8 838	5 500	4 451
Waterberg	59 086	24 687	-	-	11 950	4 751	-	-	7 366	3 883	-	-
Total	305 449	226 354	397 532	386 380	59 900	39 488	-	-	79 778	52 399	11 717	10 668

Source: National Treasury Local Government Database

R thousands	Energy Efficiency and Demand Side Management (Municipal) Grant		Municipal Disaster Grant		Regional Bulk Infrastructure Grant		Integrated National Electrification Programme (Eskom) Grant		Development Partnership Grant (Technical Assistance)		Water Services Infrastructure Grant (Schedule 6B)		Municipal Systems Improvement Grant (Schedule 6B)		TOTALS	
	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent
Capricorn	6 000	5 915	22 125	20 565	-	-	71 726	-	300	-	21 251	-	3 871	-	1 634 943	1 311 319
Mopani	7 000	6 997	-	-	495 407	-	60 670	-	-	-	18 000	-	4 031	-	1 540 133	557 286
Sekhukhune	4 015	-	-	-	111 140	-	122 962	-	-	-	28 000	-	4 031	-	1 039 266	355 782
Vhembe	-	-	65 000	32 616	110 511	-	90 374	-	600	-	-	-	3 031	-	1 319 146	462 969
Waterberg	3 000	1 743	-	-	70 739	-	85 557	-	-	-	95 945	-	4 398	-	688 127	144 333
Total	20 015	14 655	87 125	53 182	787 797	-	431 289	-	900	-	163 196	-	19 362	-	6 221 615	2 831 689

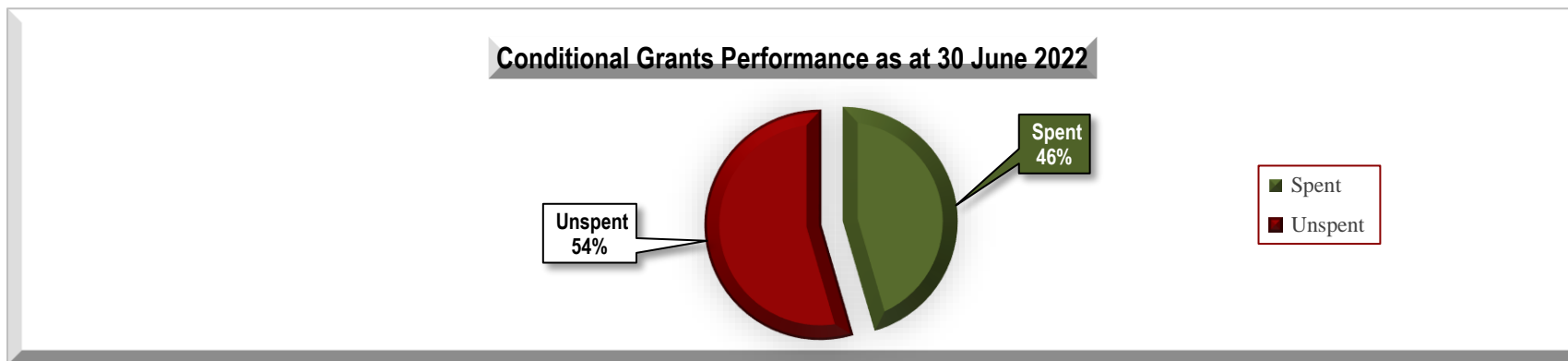
Source: National Treasury Local Government Database

Figure 10: Conditional Grants



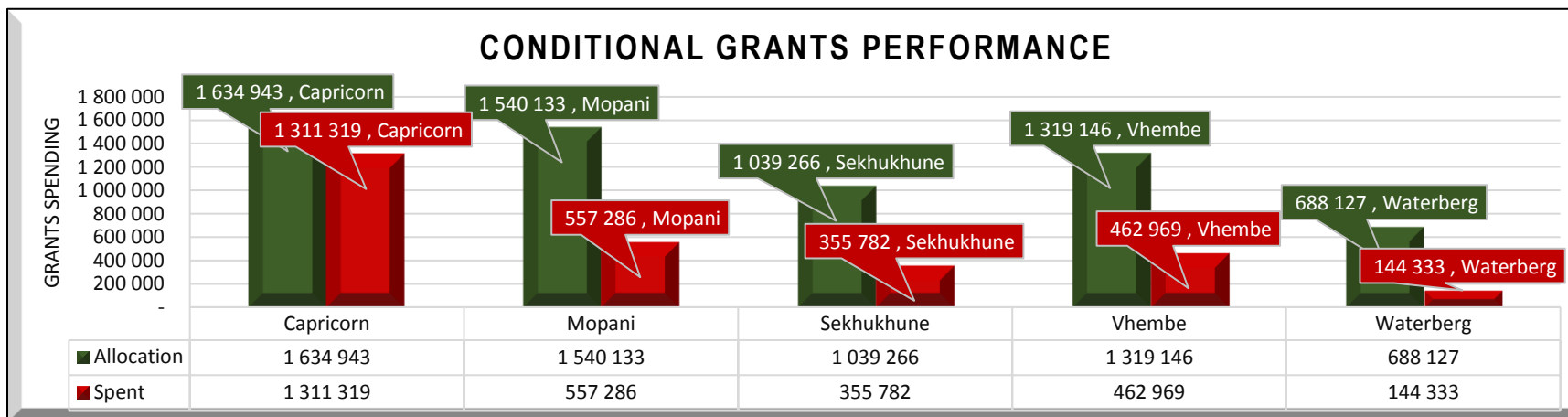
Source: National Treasury Local Government Database

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 June 2022, the aggregate conditional grants spending stands at 46 percent, based on a straight-line projection the expenditure should be 100 percent, which indicates that grant spending is lagging behind and municipalities with less than 100 percent spending in any grant are expected to apply for roll over approval by National Treasury.

7 mSCOA - Summary - Upload and Segment Validation

Table 15 below shows the status of Limpopo municipalities' financial submissions and validations for the period ending 30 June 2022 is 100 percent. All monthly returns (Month 1 to 12) were submitted which signifies improvement by municipalities and a positive response to the support by the Treasury on non-submission of returns.

Table 15 : mSCOA uploads

Green = correct (Phase 2), Yellow = Segment errors (Phase 2), Orange = Submitted with Error (Phase 1), ADJB and PRAD: Not required to submit ADJB and PRAD if no adjustments are done, if / Projected months on the budget forms are temporarily not validated on (Charges and R

		Financial,Year											
		2022											
		SUBMISSIONCODE											
		M01	M02	M03	M04	M05	M06	M07	M08	M09	M10	M11	M12
Demarcation Description	Demarc Code												
Ba-Phalaborwa	LIM334	Green											
Bela Bela	LIM366	Green											
Blouberg	LIM351	Green											
Capricorn	DC35	Green											
Collins Chabane	LIM345	Green											
Elias Motsoaledi	LIM472	Green											
Ephraim Mogale	LIM471	Green											
Greater Giyani	LIM331	Green											
Greater Letaba	LIM332	Green											
Greater Tzaneen	LIM333	Green											
Lepelle-Nkumpi	LIM355	Green											
Lephalale	LIM362	Green											
Makhado	LIM344	Green											
Makhuduthamaga	LIM473	Green											
Maruleng	LIM335	Green											
Modimolle-Mookgopong	LIM368	Green											
Mogalakwena	LIM367	Green											
Molemole	LIM353	Green											
Mopani	DC33	Green											
Musina	LIM341	Green											
Polokwane	LIM354	Yellow											
Sekhukhune	DC47	Green											
Thabazimbi	LIM361	Green											
Thulamela	LIM343	Green											
Tubatse Fetakgomo	LIM476	Green											
Vhembe	DC34	Green											
Waterberg	DC36	Green											

Legend explanations

Green	- correct (Phase 2),
Yellow	- Segment errors (Phase 2),
Orange	- Submitted with Error (Phase 1)
Red	- Outstanding,
White	- N/A

8 Assistance Provided

LPT conducts quarterly analysis of the municipal performance and provides feedback to municipalities on revenue, grant management, creditor and debtor management, asset management, cash flow and mSCOA issues. Municipalities that do not submit timely or submit incomplete information are issued with non-compliance letters.

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

10 Summary and Conclusion

The economic pressures on households and businesses, and ineffective credit control strategies or lack of implementation thereof continue to affect the municipal collection rate on service charges and property rates where residents do not pay for services as anticipated (low revenue actuals versus the year-to-date projections), this is signified by Household owing the highest percentage on municipal debt. The reporting on mSCoA remains relatively good however the credibility of the reported figures remains a challenge particularly about cash flow, capital expenditure, debtors, and creditors. Grant spending reporting is not adequate and also the spending is not satisfactory which requires municipalities to apply for funds to be rolled-over to the next financial year. This practice delays service delivery and risk escalation of project costs

Municipalities are encouraged to maintain the targeted projections and where such is not achieved revise their revenue projections downwards during the main adjustment budget period. This however must 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. Effective project management tools and methods need to be applied to ensure spending within the budget and also completion of projects on time, thus limiting budget overruns and improvement of service delivery.

Appendices

Appendix - 1: Operating Revenue

Appendix 1: Operating Revenue - M12 June 2022														
R thousands	Original Budget	Adjusted	YTD Budget	YTD Actual	% of	Property	Service	Electricity Billed	Water Billed	Sanitation Billed	Refuse Removal Billed	Other Service Charges Billed	Other	Transfers
Blouberg	309 517	309 417	309 417	285 850	92%	29 318	27 997	884	1 458	1 888	8 376	1 767	214 163	
Capricorn	818 700	831 777	831 777	818 067	98%	-	-	69 039	10 092	-	26 831	1 132	710 972	
Lepelle-Nkumpi	505 983	527 815	527 815	349 711	66%	30 521	-	(12 643)	(1 630)	5 814	32 084	10 266	285 299	
Molemole	268 172	245 278	245 278	221 594	90%	30 599	7 581	(29)	(2)	2 742	20 403	267	160 033	
Polokwane	4 028 835	4 030 189	4 030 189	3 717 420	92%	531 786	1 185 777	242 998	155 709	139 149	262 776	33 800	1 165 425	
Total	5 931 206	5 944 476	5 944 476	5 392 642	91%	622 224	1 221 355	300 248	165 628	149 593	350 470	47 232	2 535 891	
Ba-phalaborwa	584 260	577 716	577 716	630 292	109%	136 175	118 382	9 605	1 839	16 961	80 284	86 472	180 574	
Greater Giyani	551 574	526 702	526 702	457 585	87%	61 228	-	-	-	7 287	46 149	1 265	341 655	
Greater Letaba	410 102	420 102	420 102	379 129	90%	10 701	13 863	354	213	4 658	24 449	670	324 221	
Greater Tzaneen	1 403 942	1 404 692	1 404 692	1 361 411	97%	139 800	641 261	-	-	37 177	80 387	15 653	447 133	
Maruleng	294 012	298 826	298 826	293 782	98%	104 215	-	3 854	438	4 048	19 263	19 196	142 768	
Mopani	1 552 247	1 445 419	1 445 419	828 640	57%	-	-	90 854	13 549	-	5 473	1 823	716 942	
Total	4 796 136	4 673 457	4 673 457	3 950 839	85%	452 119	773 505	104 667	16 039	70 131	256 006	125 080	2 153 293	
Elias Motsoaledi	546 626	546 753	546 753	476 346	87%	39 913	99 127	-	-	9 383	27 234	2 924	297 765	
Ephraim Mogale	312 927	311 570	311 570	295 557	95%	41 723	77 241	-	-	5 469	12 143	525	158 456	
Tubatse Fetakgomo	734 041	750 041	750 041	386 949	52%	104 258	-	-	-	32 705	39 599	778	209 608	
Makhuduthamaga	400 822	405 722	405 722	354 417	87%	26 124	-	-	-	88	23 856	5 554	298 796	
Sekhukhune	1 113 047	1 161 362	1 161 362	1 051 317	91%	-	-	72 306	12 763	-	34 922	(1 386)	932 713	
Total	3 107 463	3 175 449	3 175 449	2 564 586	81%	212 018	176 368	72 306	12 763	47 645	137 754	8 395	1 897 337	
Makhado	1 201 835	1 210 692	1 210 692	1 021 510	84%	96 261	357 807	-	99	13 628	51 131	73 518	429 065	
Musina	875 107	440 401	440 401	382 365	87%	23 252	130 532	22 158	1 044	14 369	27 953	3 865	159 192	
Collins Chabane	557 799	610 131	610 131	526 138	86%	35 588	-	-	-	4 882	29 480	13 621	442 566	
Tlulamela	757 975	759 976	759 976	736 007	97%	90 948	-	-	-	26 980	81 878	16 117	520 083	
Vhembe	1 561 765	1 777 174	1 777 174	1 718 818	97%	-	-	453 286	45	-	50 297	69 839	1 145 351	
Total	4 954 481	4 798 374	4 798 374	4 384 837	91%	246 050	488 340	475 444	1 187	59 859	240 740	176 960	2 696 257	
Bela bela	486 510	486 670	486 670	382 330	79%	74 138	113 656	34 475	17 295	8 228	23 023	2 718	108 797	
Lephalale	666 957	678 157	678 157	576 380	85%	90 900	139 880	47 456	20 770	14 014	78 798	5 103	179 459	
Modimolle-Mookgopong	711 722	713 007	713 007	604 646	85%	113 054	191 996	52 645	28 582	20 725	66 915	8 937	121 791	
Mogalakwena	1 152 078	1 146 753	1 146 753	1 058 879	92%	88 001	269 864	92 147	20 275	18 822	84 337	7 469	477 965	
Tlhabazimbi	427 635	432 635	432 635	359 013	83%	74 126	40 527	76 210	25 082	15 724	26 204	1 934	99 205	
Waterberg	150 769	149 890	149 890	147 394	98%	-	-	-	-	-	2 522	1 388	143 483	
Total	3 595 671	3 607 111	3 607 111	3 128 642	87%	440 218	755 923	302 934	112 004	77 513	281 801	27 549	1 130 701	

Source: National Treasury Local Government Database

Appendix - 2: Operating Expenditure

Appendix 2: Operating Expenditure - M12 June 2022														
R thousands	Original Budget	Adjusted Budget	YTD Budget	YTD Actual	% of Budget	Employee Related Cost	Councillor Remuneration	Debt Impairment	Depreciation and asset impairment	Bulk Purchases	Contracted Services	Other Materials	Transfers and Subsidies	Other Expenditure
Blouberg	341 522	344 917	344 917	303 393	88%	117 886	16 771	-	24 452	48 604	55 226	-	50	40 404
Capricorn	877 217	1 004 988	1 004 988	752 522	75%	326 074	14 701	-	74 906	-	143 196	-	-	193 645
Lepelle-Nkumpi	417 402	439 627	439 627	244 345	56%	95 518	22 365	2 442	24 820	-	53 040	-	-	46 160
Molemole	247 929	226 740	226 740	210 994	93%	93 184	12 669	579	20 879	13 194	34 673	-	-	35 817
Polokwane	3 789 546	4 036 131	4 036 131	3 106 454	77%	990 891	38 449	20 328	-	878 180	800 080	-	45 240	333 285
Total	5 673 615	6 052 403	6 052 403	4 617 708	76%	1 623 552	104 954	23 348	145 058	939 979	1 086 215	-	45 290	649 311
Ba-phalaborwa	613 092	613 217	613 217	379 295	62%	154 845	15 719	-	195	99 827	53 117	-	-	55 592
Greater Giyani	502 007	475 285	475 285	270 532	57%	116 642	20 234	-	-	-	86 341	-	-	47 315
Greater Letaba	361 591	344 278	344 278	357 878	104%	117 420	29 089	-	36 847	17 647	76 516	-	-	80 358
Greater Tzaneen	1 322 173	1 333 449	1 333 449	1 147 073	86%	351 187	24 752	-	55 036	414 957	65 599	-	33 622	201 920
Maruleng	243 876	265 939	265 939	177 413	67%	82 891	11 531	-	-	665	35 680	-	-	46 647
Mopani	1 712 476	1 563 227	1 563 227	944 640	60%	366 016	19 899	-	-	-	141 047	-	-	417 677
Total	4 755 214	4 595 397	4 595 397	3 276 832	71%	1 189 001	121 224	-	92 078	533 097	458 301	-	33 622	849 508
Elias Motsoaledi	532 675	525 975	525 975	435 763	83%	155 624	24 783	-	-	88 580	83 524	-	2 625	80 627
Ephraim Mogale	342 893	347 202	347 202	223 102	64%	86 492	13 412	-	-	42 636	40 066	-	-	40 497
Tubatse Fetakgom	775 518	835 325	835 325	616 414	74%	193 980	34 824	4 249	-	-	230 770	-	1 229	151 362
Makhuduthamaga	361 276	389 070	389 070	450 888	116%	88 114	23 361	93 515	25 911	-	162 556	-	6 668	50 764
Sekukhune	1 103 532	1 156 415	1 156 415	752 771	65%	369 588	14 029	-	-	-	139 624	-	734	228 796
Total	3 115 894	3 253 987	3 253 987	2 478 937	76%	893 797	110 409	97 764	25 911	131 216	656 540	-	11 255	552 045
Makhado	1 111 661	1 144 335	1 144 335	1 038 298	91%	268 007	28 071	56 859	135 435	274 688	171 642	-	-	103 597
Musina	857 304	432 708	432 708	280 270	65%	142 809	10 097	-	-	60 446	29 483	-	6 255	31 178
Collins Chabane	443 228	514 288	514 288	415 668	81%	121 547	24 674	8 866	33 409	-	122 497	-	7 006	97 668
Thulamela	757 663	730 148	730 148	838 825	115%	296 658	30 253	278 280	52 202	-	95 862	-	5 647	79 923
Vhembe	1 560 233	1 531 065	1 531 065	1 154 892	75%	666 186	13 396	-	137 564	-	150 473	-	888	186 384
Total	4 730 090	4 352 544	4 352 544	3 727 953	86%	1 495 208	106 491	344 005	358 610	335 134	569 957	-	19 798	498 750
Bela bela	459 071	475 829	475 829	331 071	70%	133 122	5 431	57	389	107 369	35 461	-	-	49 243
Lephalale	663 113	665 771	665 771	575 780	86%	206 932	11 860	5 672	86 418	124 118	47 144	-	971	92 664
Modimolle-Mookgo	709 087	711 005	711 005	469 337	66%	211 623	6 299	434	-	168 219	27 597	-	-	55 165
Mogalakwena	1 150 381	1 138 067	1 138 067	816 322	72%	342 591	14 851	(4)	-	205 297	200 549	-	135	52 903
Thabazimbi	424 375	414 435	414 435	306 866	74%	136 007	7 089	74	-	73 542	34 464	-	-	55 690
Waterberg	189 467	188 588	188 588	156 615	83%	105 004	7 354	-	6 353	-	12 693	-	-	25 211
Total	3 595 494	3 593 696	3 593 696	2 655 992	74%	1 135 280	52 883	6 232	93 160	678 545	357 909	-	1 106	330 876

Source: National Treasury Local Government Database

Appendix - 3: Capital Source of Finance

Appendix 3: Capital Source of Finance - M12 June 2022															
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	68 144	70 688	70 688	61 192	87%			5 528	-	55 664					
Capricorn	323 927	390 081	390 081	364 439	93%			83 067	-	281 372					
Lepelle-Nkumpi	145 663	155 698	155 698	52 609	34%			15 272	-	37 338					
Molemole	65 394	64 689	64 689	46 728	72%			8 788	-	37 940					
Polokwane	1 128 560	1 023 466	1 023 466	746 280	73%			142 274	-	604 006					
Total	1 731 687	1 704 622	1 704 622	1 271 249	75%	-	-	254 930	-	1 016 319	-	-	-	-	-
Ba-phalaborwa	56 127	54 190	54 190	42 355	78%			1 492	-	40 863					
Greater Giyani	113 672	141 665	141 665	78 746	56%			42 548	-	36 198					
Greater Letaba	116 244	131 756	131 756	96 345	73%			44 933	-	51 345					
Greater Tzaneen	130 857	142 078	142 078	142 624	100%			7 082	-	129 763				5 780	
Maruleng	167 381	184 740	184 740	124 904	68%			102 591	-	22 314					
Mopani	523 194	546 609	546 609	277 577	51%			50 734	-	226 842					
Total	1 107 475	1 201 039	1 201 039	762 552	63%	-	-	249 380	-	507 324	-	-	-	5 780	-
Elias Motsoaledi	88 032	94 234	94 234	71 317	76%			14 040	-	57 278					
Ephraim Mogale	82 383	81 777	81 777	65 513	80%			37 333	-	28 075					
Tubatse Fetakgomo	200 578	240 560	240 560	152 711	63%			79 601	-	67 816	5 294				
Makhuduthamaga	125 383	141 865	141 865	99 237	70%			43 819	-	55 417					
Sekhukhune	424 001	397 398	397 398	266 534	67%			8 149	-	258 013					
Total	920 377	955 834	955 834	655 312	69%	-	-	182 942	-	466 599	5 294	-	-	-	-
Makhado	424 622	332 969	332 969	203 791	61%			54 129	-	27 024					
Musina	87 455	44 822	44 822	31 701	141%			-	-	24 575			419		
Collins Chabane	267 308	343 627	343 627	292 807	85%			171 765	-	121 042					
Thulamela	199 305	210 163	210 163	167 622	80%			66 189	-	101 433					
Vhembe	769 811	758 564	758 564	576 204	76%			67 961	-	508 243					
Total	1 748 501	1 690 144	1 690 144	1 272 125	75%	-	-	360 044	-	782 317	-	-	419	-	-
Bela bela	60 920	69 444	69 444	41 484	60%			10	-	41 474					
Lephalale	113 661	179 327	179 327	106 098	59%			7 225	-	95 609					
Modimolle-Mookgop	151 473	99 771	99 771	38 723	39%			527	-	33 963					
Mogalakwena	290 790	363 995	363 995	185 468	51%			1 162	-	184 306					
Thabazimbi	125 212	125 212	125 212	21 795	17%			-	-	21 795					
Waterberg	900	900	900	74	8%			74	-	-					
Total	742 956	838 649	838 649	393 643	47%	-	-	8 998	-	377 148	-	-	-	-	-

Source: National Treasury Local Government Database

Appendix – 4: Capital Expenditure (Detail)

Appendix 4: Capital Expenditure - M12 June 2022													
R thousands	Original Budget	Adjusted Budget	Year To Date Budget	YTD Actual	% of Budget	Energy Sources	Water Management	Waste Water Management	Waste Management (Refuse)	Municipal governance and administration	Community and public safety	Economic and environmental services	Other
Blouberg	68 144	70 688	70 688	61 192	87%	1 488	-	-	443	2 735	154	56 373	-
Capricorn	323 927	390 081	390 081	364 439	93%	-	356 330	0	-	3 260	4 850	-	-
Lepelle-Nkumpi	145 663	155 698	155 698	52 609	34%	-	-	-	-	2 141	7 485	42 984	-
Molemole	65 394	64 689	64 689	46 728	72%	9 536	-	34 366	-	1 870	763	193	-
Polokwane	1 128 560	1 023 466	1 023 466	746 280	73%	49 737	171 250	99 701	18 007	18 972	35 529	353 084	-
Total	1 731 687	1 704 622	1 704 622	1 271 249	75%	60 761	527 580	134 067	18 450	28 978	48 780	452 633	-
Ba-phalaborwa	56 127	54 190	54 190	42 355	78%	17 413	-	-	-	-	9 073	15 870	-
Greater Giyani	113 672	141 665	141 665	78 746	56%	-	-	-	1 676	1 860	12 823	62 387	-
Greater Letaba	116 244	131 756	131 756	96 345	73%	6 258	-	-	1 819	277	20 767	67 225	-
Greater Tzaneen	130 857	142 078	142 078	142 624	100%	5 780	-	-	-	1 480	1 397	133 967	-
Maruleng	167 381	184 740	184 740	124 904	68%	-	-	-	-	2 071	8 127	114 706	-
Mopani	523 194	546 609	546 609	277 577	51%	-	254 271	-	-	12 359	8 751	2 195	-
Total	1 107 475	1 201 039	1 201 039	762 552	63%	29 450	254 271	-	3 495	18 048	60 939	396 349	-
Elias Mootsoaledi	88 032	94 234	94 234	71 317	76%	22 559	-	-	-	1 903	498	46 358	-
Ephraim Mogale	82 383	81 777	81 777	65 513	80%	8 736	-	-	1 651	1 302	557	53 267	-
Tubatse Fetakgomo	200 578	240 560	240 560	152 711	63%	-	-	28	1 124	45 887	941	104 731	-
Makhuduthamaga	125 383	141 865	141 865	99 237	70%	-	-	-	-	10 518	-	88 719	-
Sekhukhune	424 001	397 398	397 398	266 534	67%	-	266 534	-	-	-	-	-	-
Total	920 377	955 834	955 834	655 312	69%	31 295	266 534	28	2 775	59 610	1 996	293 074	-
Makhado	424 622	332 969	332 969	203 791	61%	27 886	-	-	3 029	79 691	715	92 469	-
Musina	87 455	44 822	44 822	31 701	71%	419	-	-	-	6 707	3 448	21 127	-
Collins Chabane	267 308	343 627	343 627	292 807	85%	76 543	-	-	21 984	48 785	42 436	103 059	-
Thulamela	199 305	210 163	210 163	167 622	80%	-	-	-	15 536	4 587	9 451	138 049	-
Vhembe	769 811	758 564	758 564	576 204	76%	-	130 255	674	-	18 374	998	424 176	1 727
Total	1 748 501	1 690 144	1 690 144	1 272 125	75%	104 849	130 255	674	40 549	158 143	57 049	778 880	1 727
Bela bela	60 920	69 444	69 444	41 484	60%	1 516	5 991	15 542	635	10	1 875	15 915	-
Lephalale	113 661	179 327	179 327	106 098	59%	30 826	34 142	29 098	4 946	2 580	2 780	1 726	-
Modimolle-Mookgopong	151 473	99 771	99 771	38 723	39%	6 400	52	3 481	961	2 433	9 046	16 349	-
Mogalakwena	290 790	363 995	363 995	185 468	51%	9 764	138 225	12 001	-	(37)	2 253	23 263	-
Thabazimbi	125 212	125 212	125 212	21 795	17%	2 418	2 962	1 095	-	-	6 365	-	8 956
Waterberg	900	900	900	74	8%	-	-	-	-	74	-	-	-
Total	742 956	838 649	838 649	393 643	47%	50 924	181 372	61 217	6 542	5 060	22 319	57 253	8 956

Source: National Treasury Local Government Database

Appendix – 5: Cash Flows

R thousands	NET CASHFLOW FROM/(USED) OPERATING ACTIMITIES	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	(30 076)	(61 192)	-	(91 269)	41 331	(49 938)
Capricorn	340 363	(393 953)	(1 218)	(54 807)	-	(54 807)
Lepelle-Nkumpi	213 620	(52 609)	-	161 011	285 750	455 998
Molemole	164 018	(46 728)	-	117 291	89 531	206 834
Polokwane	2 016 126	(831 503)	(2 017)	1 182 606	301 145	1 483 760
Total	2 704 052	(1 385 985)	(3 235)	1 314 832	717 756	2 041 848
Ba-phalaborwa	840 164	(5 337)	-	834 827	-	834 827
Greater Giyani	-	-	-	-	-	-
Greater Letaba	255 019	(120 151)	(13)	134 856	4 170	139 040
Greater Tzaneen	(311 781)	(154 732)	-	(466 513)	-	(466 513)
Maruleng	525 229	(128 282)	-	396 947	125 174	520 845
Mopani	1 004 684	(406 800)	-	597 883	(79 478)	588 034
Total	2 313 314	(815 302)	(13)	1 497 999	49 867	1 616 233
Elias Motsoaledi	(272 168)	(64 766)	(3 472)	(340 406)	11 379	(328 032)
Ephraim Mogale	209 254	(73 710)	(108)	135 436	250 618	413 724
Tubatse Fetakgomo	307 095	(147 412)	-	159 682	291 534	685 944
Makhuduthamaga	-	-	-	-	-	-
Sekhukhune	(1 711 029)	(266 162)	-	(1 977 191)	366 047	(1 245 098)
Total	(1 466 848)	(552 051)	(3 580)	(2 022 479)	919 578	(473 462)
Makhado	143 622	(214 262)	(852)	(71 493)	226 078	134 295
Musina	260 066	(17 679)	(20)	242 368	25 416	264 314
Collins Chabane	291 223	(252 383)	-	38 840	423 240	462 068
Thulamela	388 900	(62 378)	-	326 522	890 588	1 217 110
Vhembe	952 776	(603 605)	(45 097)	304 074	110 283	405 003
Total	2 036 588	(1 150 307)	(45 969)	840 311	1 675 605	2 482 789
Bela bela	170 211	(52 042)	(14)	118 156	14 985	130 672
Lephalale	712 954	(123 345)	-	589 609	-	851 762
Modimolle-Mookgopong	401 754	(44 383)	(517)	356 854	17 507	340 417
Mogalakwena	306 167	(184 124)	-	122 044	73 027	195 069
Thabazimbi	94 460	(29 349)	(63)	65 047	(13 386)	67 059
Waterberg	(4 069)	(74)	-	(4 143)	46 262	42 037
Total	1 681 478	(433 316)	(595)	1 247 567	138 395	1 627 016
Grad Total	7 268 584	(4 336 961)	(53 392)	2 878 231	3 501 200	7 294 423

Source: National Treasury Local Government Database

Appendix – 6: Debtors Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total
	Total	%	Total	%	Total	%	Total	%	
Blouberg	-	0%	-	0%	-	0%	-	0%	-
Capricorn	15 092	3%	18 042	3%	28 732	5%	483 675	89%	545 541
Lepelle-Nkumpi	16 573	2%	14 603	2%	14 387	2%	875 284	95%	920 847
Molemole	2 840	2%	2 802	2%	2 796	2%	106 465	93%	114 904
Polokwane	241876	14%	68 994	4%	49 520	3%	1424 250	80%	1784 639
Total	276 379	8%	104 442	3%	95 435	3%	2 889 674	86%	3 365 930
Ba-Phalaborwa	34 619	3%	(16)	0%	13 756	1%	1326 324	96%	1374 682
Greater Giyani	21566	4%	(251)	0%	9 831	2%	520 860	94%	552 005
Greater Letaba	-	0%	-	0%	-	0%	-	0%	-
Greater Tzaneen	46 058	5%	25 645	3%	27 179	3%	850 238	90%	949 120
Maruleng	12 743	7%	7 706	4%	6 295	3%	161271	86%	188 015
Mopani	-	0%	-	0%	-	0%	-	0%	-
Total	114 986	4%	33 083	1%	57 061	2%	2 858 692	93%	3 063 822
Elias Motsoaledi	14 375	9%	6 210	4%	3 701	2%	136 973	85%	161260
Ephraim Mogale	-	0%	-	0%	-	0%	-	0%	-
Tubatse Fetakgomo	17 361	3%	8 512	2%	7 888	2%	470 962	93%	504 723
Makhuduthamaga	8 051	8%	(97)	0%	4 824	5%	84 691	87%	97 469
Sekhukhune	19 065	6%	7 767	2%	6 651	2%	311914	90%	345 397
Total	58 852	5%	22 392	2%	23 065	2%	1004 540	91%	1108 849
Makhado	125 475	25%	13 045	3%	11204	2%	342 922	70%	492 646
Musina	11192	9%	5 017	4%	4 296	3%	104 875	84%	125 379
Collins Chabane	5 728	2%	3 688	2%	3 798	2%	222 468	94%	235 682
Thulamela	12 992	2%	10 723	2%	10 353	2%	534 294	94%	568 363
Vhembe	-	0%	-	0%	-	0%	-	0%	-
Total	155 387	11%	32 473	2%	29 651	2%	1204 559	85%	1422 070
Bela Bela	-	0%	-	0%	-	0%	-	0%	-
Lephalale	27 601	6%	18 407	4%	11945	3%	401440	87%	459 393
Modimolle-	-	0%	-	0%	-	0%	-	0%	-
Mogalakwena	81556	6%	23 972	2%	26 985	2%	1182 273	90%	1314 786
Thabazimbi	-	0%	-	0%	-	0%	-	0%	-
Waterberg	-	0%	-	0%	-	0%	-	0%	-
Total	109 157	6%	42 379	2%	38 930	2%	1583 713	89%	1774 179
Grand Total	714 761		234 769		244 141		9 541 179		10 734 850

Source: National Treasury Local Government Database

Appendix – 7: Debtors by Customer Group

R thousands	Government		Business		Households		Other		Total
	Total	%	Total	%	Total	%	Total	%	
Blouberg	-	0%	-	0%	-	0%	-	0%	-
Capricorn	-	0%	490 590	90%	-	0%	54 951	10%	545 541
Lepelle-Nkumpi	87 468	9%	783 667	85%	49 713	5%	-	0%	920 847
Molemole	114 904	100%	-	0%	-	0%	-	0%	114 904
Polokwane	132 145	7%	375 393	21%	1 277 100	72%	-	0%	1 784 639
Total	334 516	10%	1 649 650	49%	1 326 813	39%	54 951	2%	3 365 930
Ba-Phalaborwa	1 425	0%	241 447	18%	978 556	71%	153 255	11%	1 374 682
Greater Giyani	125 819	23%	48 770	9%	376 526	68%	890	0%	552 005
Greater Letaba	-	0%	-	0%	-	0%	-	0%	0
Greater Tzaneen	30 839	3%	337 542	36%	580 738	61%	-	0%	949 120
Maruleng	104 680	56%	19 078	10%	64 258	34%	-	0%	188 015
Mopani	-	0%	-	0%	-	0%	-	0%	-
Total	262 762	9%	646 837	21%	2 000 078	65%	154 144	5%	3 063 822
Elias Motsoaledi	46 075	29%	30 377	19%	84 808	53%	-	0%	161 260
Ephraim Mogale	-	0%	-	0%	-	0%	-	0%	0
Tubatse Fetakgomo	126 023	0%	129 920	26%	248 780	49%	-	0%	504 723
Makhuduthamaga	69 275	71%	45 990	47%	334	0%	-18 130	-19%	97 469
Sekhukhune	8 350	2%	43 105	12%	293 942	85%	-	0%	345 397
Total	249 724	23%	249 392	22%	627 864	57%	-18 130	-2%	1 108 849
Makhado	79 700	16%	213 772	43%	199 173	40%	-	0%	492 646
Musina	29 901	24%	34 039	27%	61 439	49%	-	0%	125 379
Collins Chabane	72 554	31%	22 017	9%	141 111	60%	-	0%	235 682,04
Thulamela	75 477	13%	100 256	18%	392 630	69%	-	0%	568 363
Vhembe	-	0%	-	0%	-	0%	-	0%	-
Total	257 633	18%	370 084	26%	794 353	56%	0	0%	1 422 070
Bela Bela	-	0%	-	0%	-	0%	-	0%	0
Lephalale	78 013	17%	11 617	3%	369 764	80%	-	0%	459 393
Modimolle-Mookgopong	-	0%	-	0%	-	0%	-	0%	-
Mogalakwena	1 314 786	100%	-	0%	-	0%	-	0%	1 314 786
Thabazimbi	-	0%	-	0%	-	0%	-	0%	0
Waterberg	-	0%	-	0%	-	0%	-	0%	0
Total	1 392 799	79%	11 617	1%	369 764	21%	0	0%	1 774 179
Grand Total	2 497 434		2 927 580		5 118 871		190 965		10 734 850

Source: National Treasury Local Government Database

Appendix – 8: Creditors Age Analysis

Appendix 8: Creditors Age Analysis - M12 June 2022									
R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total
	Total	%	Total	%	Total	%	Total	%	Total
Blouberg	-	0%	-	0%	-	0%	-	0%	-
Capricorn	3 581	79%	893	20%	-	0%	74	2%	4 548
Lepelle-Nkumpi	22 507	99%	3	0%	185	1%	9	0%	22 704
Molemole	2 256	62%	44	1%	83	2%	1 265	35%	3 648
Polokwane	324 042	96%	12 740	4%	-	0%	-	0%	336 782
Total	352 386	96%	13 681	4%	268	0%	1 348	0%	367 682
Ba-Phalaborwa	13 844	2328%	8	1%	(9 890)	-1663%	(3 368)	-566%	595
Greater Giyani	2 169	100%	(96)	-4%	-	0%	95	4%	2 168
Greater Letaba	23 812	93%	1 590	6%	-	0%	320	1%	25 722
Greater Tzaneen	21 643	40%	1 037	2%	29 186	53%	2 712	5%	54 578
Maruleng	22	31%	-	0%	17	23%	33	46%	73
Mopani	134 681	39%	3 026	1%	772	0%	204 785	60%	343 264
Total	196 172	46%	5 565	1%	20 084	5%	204 577	48%	426 399
Elias Motsoaledi	8	100%	-	0%	-	0%	-	0%	8
Ephraim Mogale	1 507	54%	-	0%	-	0%	1 265	46%	2 773
Tubatse	-	0%	-	0%	-	0%	-	0%	-
Fetakgomo	-	0%	-	0%	-	0%	-	0%	-
Makhuduthamaga	202	100%	-	0%	-	0%	-	0%	202
Sekhukhune	18 389	18%	18 185	18%	66 520	65%	-	0%	103 094
Total	20 107	19%	18 185	17%	66 520	63%	1 265	1%	106 077
Makhado	28 949	100%	-	0%	-	0%	(27)	0%	28 922
Musina	85	35%	-	0%	-	0%	159	65%	244
Collins Chabane	16 721	95%	64	0%	5	0%	778	4%	17 568
Thulamela	32 353	100%	-	0%	-	0%	-	0%	32 353
Vhembe	11 764	101%	8	0%	-	0%	(93)	-1%	11 678
Total	89 872	99%	72	0%	5	0%	817	1%	90 766
Bela Bela	-	0%	-	0%	-	0%	-	0%	-
Lephalale	1 326	99%	11	1%	-	0%	-	0%	1 337
Modimolle-Mookg	-	0%	-	0%	-	0%	-	0%	-
Mogalakwena	55 148	48%	22 508	20%	20 001	17%	16 644	15%	114 301
Thabazimbi	-	0%	-	0%	-	0%	-	0%	-
Waterberg	-	0%	-	0%	-	0%	-	0%	-
Total	56 474	49%	22 519	19%	20 001	17%	16 644	14%	115 638
Grand Total	715 011		60 022		106 878		224 651		1 106 561

Source: National Treasury Local Government Database

Appendix – 9: Creditors by Customer Group

Appendix 9: Creditors by Customer Group - M12 June 2021/2022																			
R thousands	Bulk Electricity		Bulk Water		PAYE deductions		VAT		Pension s/Retirement		Loan Repayments		Trade Creditors		Auditor General		Other		Total
	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	
Blouberg	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0,00%	-	0%	-
Capricorn	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	4 302	95%	-	0,00%	246	5%	4 548
Lepelle-Nkumpi	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0,00%	22 704	100%	22 704
Molemole	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0,00%	3 648	100%	3 648
Polokwane	113 986	34%	26 109	8%	-	0%	-	0%	5 454	2%	-	0%	189 763	56%	1 470	0,44%	-	0%	336 782
Total	113 986	31%	26 109	7%	-	0%	-	0%	5 454	1%	-	0%	194 065	53%	1 470	0,40%	26 598	7%	367 682
Ba-Phalaborwa	1 080	182%	-	0%	-	0%	-	0%	-	0%	-	0%	1 521	-256%	-	0,00%	1 036	174%	595
Greater Giyani	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	579	27%	115	5,29%	1 474	68%	2 168
Greater Letaba	-	0%	-	0%	-	0%	-	0%	460	2%	-	0%	25 262	98%	-	0,00%	-	0%	25 722
Greater Tzaneen	30 087	55%	34	0%	-	0%	-	0%	-	0%	-	0%	22 820	42%	-	0,00%	1 637	3%	54 578
Maruleng	-	0%	-	0%	-	0%	-	0%	22	31%	-	0%	50	69%	-	0,00%	-	0%	73
Mopani	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	343 264	100%	-	0,00%	-	0%	343 264
Total	31 167	7%	34	0%	-	0%	-	0%	482	0%	-	0%	390 454	92%	115	0,03%	4 148	1%	426 399
Elias Motsoaledi	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	8	100%	-	0,00%	-	0%	8
Ephraim Mogale	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	2 773	100%	-	0,00%	-	0%	2 773
Tubatse Fetakgomo	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0,00%	-	0%	-
Makhuduthamaga	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	89	44%	-	0,00%	113	56%	202
Sekhukhune	-	0%	76 324	74%	-	0%	-	0%	-	0%	-	0%	26 770	26%	-	0,00%	-	0%	103 094
Total	-	0%	76 324	72%	-	0%	-	0%	-	0%	-	0%	29 641	28%	-	0,00%	113	0%	106 077
Makhado	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	28 922	100%	-	0,00%	-	0%	28 922
Musina	-	0%	-	0%	-	0%	-	0%	84	34%	-	0%	159	65%	1	0,52%	-	0%	244
Collins Chabane	-	0%	-	0%	-	0%	-	0%	489	3%	-	0%	17 061	97%	18	0,10%	-	0%	17 568
Thulamela	-	0%	-	0%	-	0%	-	0%	550	2%	-	0%	31 803	98%	-	0,00%	-	0%	32 353
Vhembe	12	0%	-	0%	-	0%	-	0%	853	7%	-	0%	10 813	93%	-	0,00%	-	0%	11 678
Total	12	0%	-	0%	-	0%	-	0%	1 976	2%	-	0%	88 758	98%	19	0,02%	-	0%	90 766
Bela Bela	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0,00%	-	0%	-
Lephalale	8	1%	-	0%	-	0%	-	0%	-	0%	-	0%	1 027	77%	-	0,00%	302	23%	1 337
Modimolle-Mookgop	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0,00%	-	0%	-
Mogalakwena	65 736	58%	8 785	8%	3 472	3%	3 183	3%	-	0%	-	0%	33 125	29%	-	0,00%	-	0%	114 301
Thabazimbi	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0,00%	-	0%	-
Waterberg	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0,00%	-	0%	-
Total	65 744	57%	8 785	8%	3 472	3%	3 183	3%	-	0%	-	0%	34 152	30%	-	0,00%	302	0%	115 638
Grant Total	210 908		111 252		3 472		3 183		7 912		-		737 069		1 604		31 160		1 106 561

Source: National Treasury Local Government Database

Appendix – 10 – Grants

R thousands	Municipal Infrastructure Grant		Public Transport Network Grant		Integrated National Electrification Programme (Municipal) Grant		Neighbourhood Development Partnership Grant (Capital Grant)		Rural Road Assets Management Systems Grant		Regional Bulk Infrastructure Grant (Schedule 5B)		Water Services Infrastructure Grant (Schedule 5B)	
	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality
Blouberg	80 764	56 606	-	-	-	-	-	-	-	-	-	-	-	-
Capricorn	244 646	219 754	-	-	-	-	-	-	2 475	3 419	-	-	120 000	109 523
Lepelle-Nkumpi	57 085	36 754	-	-	4 000	5 684	-	-	-	-	-	-	-	-
Molemole	37 000	36 754	-	-	10 000	7 287	-	-	-	-	-	-	-	-
Polokwane	-	-	178 544	107 278	28 000	20 276	48 000	21 946	-	-	218 806	202 002	50 000	39 434
Total	419 495	349 868	178 544	107 278	42 000	33 248	48 000	21 946	2 475	3 419	218 806	202 002	170 000	148 958
Ba-phalaborwa	31 748	27 641	-	-	20 000	19 085	-	-	-	-	-	-	-	-
Greater Giyani	64 105	-	-	-	27 200	-	-	-	-	-	-	-	-	-
Greater Letaba	60 836	60 836	-	-	11 170	11 170	-	-	-	-	-	-	-	-
Greater Tzaneen	161 741	126 976	-	-	17 320	11 798	-	-	-	-	-	-	-	-
Maruleng	48 709	33 659	-	-	-	-	-	-	-	-	-	-	-	-
Mopani	436 797	196 154	-	-	-	-	-	-	2 255	-	-	-	32 363	37 634
Total	803 936	445 266	-	-	75 690	42 053	-	-	2 255	-	-	-	32 363	37 634
Elias Mtsosedi	57 984	-	-	-	20 000	-	-	-	-	-	-	-	-	-
Ephraim Mogale	30 189	-	-	-	21 348	-	-	-	-	-	-	-	-	-
Tubatse Fetakgomo	74 240	6 831	-	-	-	-	-	-	-	-	-	-	-	-
Makhuduthamaga	61 777	-	-	-	20 000	-	-	-	-	-	-	-	-	-
Sekhukhune	454 052	329 443	-	-	-	-	-	-	2 341	-	-	-	-	-
Total	678 242	336 274	-	-	61 348	-	-	-	2 341	-	-	-	-	-
Makhado	110 768	89 061	-	-	14 296	4 237	-	-	-	-	-	-	-	-
Musina	36 988	-	-	-	-	-	-	-	-	-	-	-	-	-
Collins Chabane	114 758	-	-	-	15 000	-	-	-	-	-	-	-	-	-
Thulamela	111 174	72 404	-	-	23 000	22 821	-	-	-	-	-	-	-	-
Vhembe	546 054	208 559	-	-	-	-	-	-	2 299	858	-	-	44 000	15 076
Total	919 742	370 024	-	-	52 296	27 058	-	-	2 299	858	-	-	44 000	15 076
Bela bela	27 194	16 969	-	-	-	-	-	-	-	-	-	-	32 086	24 687
Lephalale	46 014	49 420	-	-	26 500	13 631	-	-	-	-	-	-	-	-
Mogalakwena	130 622	-	-	-	25 000	-	-	-	-	-	-	-	27 000	-
Modimolle-Mookgopong	40 617	29 250	-	-	10 000	-	-	-	-	-	-	-	-	-
Thabazimbi	34 960	-	-	-	7 000	-	-	-	-	-	-	-	-	-
Waterberg	-	-	-	-	-	-	-	-	2 179	-	-	-	-	-
Total	279 407	95 638	-	-	68 500	13 631	-	-	2 179	-	-	-	59 086	24 687
Grand Total	3 100 822	1 597 070	178 544	107 278	299 834	115 990	48 000	21 946	11 549	4 277	218 806	202 002	305 449	226 354

Source: National Treasury Local Government Database

R thousands	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	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent
Blouberg	-	-	2 400	2 400	-	-	1 266	1 266	-	-	-	-	-	-
Capricorn	-	-	1 000	1 000	-	-	3 866	3 440	-	-	-	-	-	-
Lepelle- Nkumpi	-	-	2 000	1 720	-	-	1 969	1 969	-	-	-	-	-	-
Molemole	-	-	2 300	1 938	-	-	1 429	1 420	-	-	-	-	-	-
Polokwane	397 532	386 380	2 400	2 400	-	-	7 971	7 971	6 217	6 217	6 000	5 915	-	-
Total	397 532	386 380	10 100	9 457	-	-	16 501	16 066	6 217	6 217	6 000	5 915	-	-
Ba-phalaborwa	-	-	3 100	3 162	-	-	1 195	896	-	-	3 000	2 997	-	-
Greater Giyani	-	-	2 200	-	-	-	3 851	-	-	-	-	-	-	-
Greater Letaba	-	-	2 000	2 000	-	-	1 918	1 918	-	-	4 000	4 000	-	-
Greater Tzaneen	-	-	2 000	1 429	-	-	8 463	-	-	-	-	-	-	-
Maruleng	-	-	1 850	1 850	-	-	1 175	1 175	-	-	-	-	-	-
Mopani	-	-	2 900	2 777	-	-	10 129	10 129	-	-	-	-	495 407	-
Total	-	-	14 050	11 218	-	-	26 731	14 118	-	-	7 000	6 997	495 407	-
Elias Motsoaledi	-	-	2 650	-	-	-	2 199	-	-	-	-	-	-	-
Ephraim Mogale	-	-	3 100	-	-	-	1 195	-	-	-	4 015	-	-	-
Tubatse Fetakgomo	-	-	2 400	8 155	-	-	1 688	2 038	-	-	-	-	-	-
Makhuduthamaga	-	-	1 650	-	-	-	1 825	-	-	-	-	-	-	-
Sekhukhune	-	-	2 300	1 860	-	-	8 180	7 456	-	-	-	-	111 140	-
Total	-	-	12 100	10 015	-	-	15 087	9 494	-	-	4 015	-	111 140	-
Makhado	-	-	1 850	1 393	-	-	2 280	1 710	-	-	-	-	-	-
Musina	-	-	2 850	-	-	-	1 715	-	-	-	-	-	-	-
Collins Chabane	-	-	2 450	-	-	-	1 784	-	-	-	-	-	-	-
Thulamela	-	-	1 650	1 600	-	-	6 069	6 069	5 500	4 451	-	-	-	-
Vhembe	-	-	2 900	1 054	-	-	2 245	1 059	-	-	-	-	110 511	-
Total	-	-	11 700	4 047	-	-	14 093	8 838	5 500	4 451	-	-	110 511	-
Bela bela	-	-	1 650	1 616	-	-	1 353	1 353	-	-	3 000	1 743	-	-
Lephalale	-	-	1 650	2 596	-	-	1 220	906	-	-	-	-	-	-
Mogalakwena	-	-	1 950	-	-	-	1 292	-	-	-	-	-	70 739	-
Modimolle- Mookgoppor	-	-	2 600	539	-	-	2 245	1 624	-	-	-	-	-	-
Thabazimbi	-	-	3 100	-	-	-	1 256	-	-	-	-	-	-	-
Waterberg	-	-	1 000	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	11 950	4 751	-	-	7 366	3 883	-	-	3 000	1 743	70 739	-
Grant Total	397 532	386 380	59 900	39 488	-	-	79 778	52 399	11 717	10 668	20 015	14 655	787 797	-

Source: National Treasury Local Government Database

R thousands	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	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent
	Blouberg	3 285	-	-	-	-	-	-	-	100 615
Capricorn	-	-	-	-	6 697	-	3 871	-	382 555	337 136
Lepelle-Nkumpi	9 942	-	-	-	4 896	-	-	-	85 517	50 657
Molemole	6 146	-	-	-	4 911	-	-	-	62 786	47 956
Polokwane	52 353	-	300	-	4 747	-	-	-	1 003 470	802 420
Total	71 726	-	300	-	21 251	-	3 871	-	1 634 943	1 311 319
Ba-phalaborwa	7 612	-	-	-	-	-	-	-	66 655	53 780
Greater Giyani	17 061	-	-	-	-	-	-	-	114 417	-
Greater Letaba	9 874	-	-	-	-	-	-	-	89 798	79 924
Greater Tzaneen	17 566	-	-	-	-	-	-	-	207 090	140 203
Maruleng	8 557	-	-	-	-	-	-	-	60 291	36 684
Mopani	-	-	-	-	18 000	-	4 031	-	1 001 882	246 694
Total	60 670	-	-	-	18 000	-	4 031	-	1 540 133	557 286
Elias Mokoaledi	14 153	-	-	-	-	-	-	-	96 986	-
Ephraim Mogale	10 142	-	-	-	-	-	-	-	69 989	-
Tubatse Fetakgomo	66 364	-	-	-	-	-	-	-	144 692	17 024
Makhuduthamaga	32 303	-	-	-	-	-	-	-	117 555	-
Sekhukhune	-	-	-	-	28 000	-	4 031	-	610 044	338 758
Total	122 962	-	-	-	28 000	-	4 031	-	1 039 266	355 782
Makhado	11 634	-	-	-	-	-	-	-	166 828	120 617
Musina	14 923	-	-	-	-	-	-	-	56 476	-
Collins Chabane	20 743	-	-	-	-	-	-	-	180 735	-
Thulamela	43 074	-	600	-	-	-	-	-	204 067	115 745
Vhembe	-	-	-	-	-	-	3 031	-	711 040	226 607
Total	90 374	-	600	-	-	-	3 031	-	1 319 146	462 969
Bela bela	10 645	-	-	-	3 819	-	-	-	79 747	46 368
Lephalale	29 765	-	-	-	25 655	-	-	-	130 804	66 553
Mogalakwena	27 613	-	-	-	16 931	-	-	-	301 147	-
Modimolle-Mookgopong	1 710	-	-	-	20 000	-	-	-	77 172	31 412
Thabazimbi	15 824	-	-	-	29 540	-	-	-	91 680	-
Waterberg	-	-	-	-	-	-	4 398	-	7 577	-
Total	85 557	-	-	-	95 945	-	4 398	-	688 127	144 333
Grand Total	431 289	-	900	-	163 196	-	19 362	-	6 221 615	2 831 689

Source: National Treasury Local Government Database