



LIMPOPO

PROVINCIAL GOVERNMENT
REPUBLIC OF SOUTH AFRICA

PROVINCIAL TREASURY

**Consolidated MFMA Section 71 report for the month ending
31 July 2021**

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Acronyms

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

1 Introduction

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

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

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

2 Purpose

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

3 Background

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

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

(a) must monitor

- (i) compliance with this Act by municipalities and municipal entities in the province.
- (ii) the preparation by the municipalities in the province of their budgets
- (iii) the monthly outcomes of those budgets; and
- (iv) the submission of reports by municipalities in the province as required in terms of the MFMA

(b) may assist municipalities in the province in the preparation of their budgets

(c) may exercise any powers and must perform any duties delegated to it by the National Treasury in terms of the MFMA, and

(d) may take appropriate steps if a municipality or municipal entity in the province commits a breach of the MFMA.

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

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

National Treasury by the 22nd working day of each month. 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 31 July 2021.

4 Key highlights – For July 2021

- **Billed Revenue**

Municipalities in the province were unable to meet their year-to-date budget for the billing of revenue, the billed revenue also 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 8 municipalities were able to meet their budgeted billing forecasts with the rest of the municipalities billing below the targeted forecasts. The overall provincial performance stood at 58 percent of the year-to-date budget for the first month of the financial year. In terms of transacting, a total of 8 municipalities showed no transactions under Billed Revenue

- **Conditional Grants Spending**

(Disclaimer- Grants Spending covers 19 Conditional Grants)

Grant spending currently stands at 1 percent being R86 million spending against R6.2 billion allocation. Although this is at the beginning of the year, more emphasis and support will be provided to municipalities around spending of conditional grants as the rollover applications to be made for the 2020/21 financial year for use in 2021/22 financial year are high.

- Capital Expenditure

Overall actual capital expenditure stood at 5 percent to year-to-date budget of R6.25 billion. Municipalities are struggling to spend even on projects which are funded from own revenues. It should be noted that only 1 municipality (Greater Tzaneen) met and exceeded the year-to-date budget with the rest of the municipalities falling short in meeting their respective year-to-date budget. The 5 percent performance indicates that municipalities are struggling to spend on capital projects as planned/projected and that effective planning is still a concern evidenced by the inability to kick off spending on projects at the start of a financial year. It should further be noted that a total of 16 municipalities indicated no transactions under capital expenditure year to date actuals for month 01 of 2021/22 Financial year.

- Debtors/Accounts Receivables

The debtors' book for municipalities in the province stood at R9.5 billion with 89 percent of the amount over 90 days thus unlikely to be collectable. Furthermore, 54 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. As at the beginning of 2021/22 financial year, 56 percent (R277 million) of creditors fall under 0 to 30 days with 44 percent (R214 million) being debt carried over from the previous financial year. The non-payment of creditors destroys the SMMEs in the region, stifles economic growth and results in job losses. It should be noted that 9 Municipalities did not pull through for the creditors reporting indicating that the creditor's balance for M01 is grossly understated.

- Funding Mix

The funding mix of capital budgets is limited to only own revenue and grants. Most municipalities cannot afford to take up loans to fund their capital expenditures due to the

inability to afford the repayments as well as declining cash flows. The municipalities that can afford to take up borrowing show no appetite due to the volatile economy where the risk of reduction in the equitable share is an ever-present danger.

- Repairs and Maintenance

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

- Budgeting within the Financial Systems

Poor reporting is observed with most municipalities in the province as they continue to budget outside their respective financial systems contrary to the mSCoA regulations. This results in the in-year reporting being distorted from the initial budget targets and could result in municipalities resulting in high UIFW at the end of the year. The Provincial Treasury has held mSCoA live demonstration sessions in the previous financial year (May 2021) to test the extent of mSCoA compliance and system usage by municipalities in attempt to assist in full usage of the financial systems. The results of the live demonstrations fully indicate that the municipalities still have challenges in implementing mSCoA

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

5 In-Year Reporting: Compliance Monitoring

A high-level summary indicates that of the three required monthly data strings, from the 27 municipalities in the Province, none of the strings had 100 percent submission. For the debtors' information, 5 municipalities did not submit information while 2 was submitted with errors. In this case only 20 municipalities submitted debtors' information which was successfully validated by the National Treasury database, on the Creditors string 7 were outstanding, and for M01 strings 5 were outstanding leading to 20 and 22 submissions respectively. It is a worried factor that municipalities fail to submit the month 1 strings.

Table 1: MSCOA - Summary - Upload and Segment Validation

MO1	Phase 1 Outstanding	Phase 1 Segment Errors	Phase 2 Submission Errors	Total	Segment Correct %
M01	5	0	0	27	81.5%
CR05	7	0	0	27	74.1%
DB05	5	2	0	27	74.1%

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 month of July 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 Roll Over Applications for conditional and CoVID-19 Grant

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

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

Out of the 27 municipalities, 15 Municipalities intended to apply for the rollovers on 2020/21 unspent conditional grants. Two municipalities intended to apply for the COVID-19 allocation rollover. R263 million is the total value being applied for, with R 32 million being for COVID-19 Allocation Grant. From the 15 Municipalities that intended to apply, 14 fall under partial compliance with 1 being non-compliance due to non-submission of requested information as at the date of the engagement.

6.2 Consolidated Budget Performance

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

Table 2 : Consolidated Budget Performance Summary for the Month ending 31 July 2021

Summary - Table C4 Monthly Budgeted Financial Performance (All) for period ending (M01) 31 July 2021												
Description	Ref	2020/21	Budget year 2020/21									
			Audited Outcome	Original Budget	Adjusted Budget	M01 July Actual	Q1 Sept Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
R thousands												
Revenue By Source												
Property rates			2 205 292	2 205 292	115 337	115 337	115 337	551 026	(435 689)	(79.07)	2 205 292	
Service charges - electricity revenue			4 296 602	4 296 602	210 792	210 792	210 792	1 059 564	(848 772)	(80.11)	4 296 602	
Service charges - water revenue			1 303 552	1 303 552	57 985	57 985	57 985	342 323	(284 338)	(83.06)	1 303 552	
Service charges - sanitation revenue			318 530	318 530	19 635	19 635	19 635	80 313	(60 678)	(75.55)	318 530	
Service charges - refuse revenue			410 523	410 523	24 537	24 537	24 537	101 870	(77 333)	(75.91)	410 523	
Rental of facilities and equipment			29 344	29 344	1 001	1 001	1 001	7 321	(6 320)	(86.33)	29 344	
Interest earned - external investments			176 909	176 909	4 252	4 252	4 252	45 067	(40 816)	(90.57)	176 909	
Interest earned - outstanding debtors			660 944	660 944	37 208	37 208	37 208	166 437	(129 229)	(77.64)	660 944	
Dividends received												
Fines, penalties and forfeits			207 805	207 805	5 146	5 146	5 146	46 455	(41 310)	(88.92)	207 805	
Licences and permits			165 352	165 352	3 649	3 649	3 649	41 391	(37 742)	(91.18)	165 352	
Agency services			152 487	152 487	13 056	13 056	13 056	36 570	(23 514)	(64.30)	152 487	
Transfers and subsidies			11 421 205	11 421 205	2 858 182	2 858 182	2 858 182	3 105 697	(247 515)	(7.97)	11 421 205	
Other revenue			984 627	984 627	7 746	7 746	7 746	245 075	(237 328)	(96.84)	984 627	
Gains			51 783	51 783	2 144	2 144	2 144	12 821	(10 677)	(83.28)	51 783	
Total Revenue (excluding capital)			-	22 384 956	22 384 956	3 360 670	3 360 670	3 360 670	5 841 932	(2 481 261)	(42.47)	22 384 956
Expenditure By Type												
Employee related costs			7 257 896	7 257 896	369 325	369 325	369 325	1 811 902	(1 442 577)	(79.62)	7 257 896	
Remuneration of councillors			587 540	587 540	28 647	28 647	28 647	146 799	(118 152)	(80.49)	587 540	
Debt impairment			1 272 632	1 272 632	6 055	6 055	6 055	273 234	(267 178)	(97.78)	1 272 632	
Depreciation and asset impairment			2 112 267	2 112 267	3 065	3 065	3 065	528 903	(525 839)	(99.42)	2 112 267	
Finance charges			143 274	143 274	22 973	22 973	22 973	32 966	(9 993)	(30.31)	143 274	
Bulk purchases - electricity			3 126 327	3 126 327	123 021	123 021	123 021	759 725	(636 704)	(83.81)	3 126 327	
Inventory consumed			1 597 303	1 597 303	18 174	18 174	18 174	388 280	(370 106)	(95.32)	1 597 303	
Contracted services			3 356 454	3 356 454	86 695	86 695	86 695	838 149	(751 454)	(89.66)	3 356 454	
Transfers and subsidies			131 556	131 556	6 004	6 004	6 004	34 883	(28 879)	(82.79)	131 556	
Other expenditure			2 273 047	2 273 047	98 547	98 547	98 547	588 850	(490 303)	(83.26)	2 273 047	
Losses			12 011	12 011	3 181	3 181	3 181	2 986	195	6.53	12 011	
Total Expenditure			-	21 870 307	21 870 307	765 687	765 687	5 406 677	(4 640 990)	(85.84)	21 870 307	
Surplus/(Deficit)			-	514 650	514 650	2 594 983	2 594 983	435 254	2 159 729	496.20	514 650	
(monetary allocations) (National / Provincial / Local Government) surplus			4 548 815	4 548 815	73 265	73 265	73 265	1 027 549	(954 284)	(92.87)	4 548 815	
(monetary allocations) (Nat / Prov)			5 553	5 553	0	0	0	1 388	(1 388)	(100.00)	5 553	
Transfers and subsidies - capital (in-kind - all)			520	520							520	
Surplus/(Deficit) after capital transfers and contributions			-	5 069 538	5 069 538	2 668 249	2 668 249	1 464 192	1 204 057	82.23	5 069 538	
Taxation												
Surplus/(Deficit) after taxation			-	5 069 538	5 069 538	2 668 249	2 668 249	1 464 192	1 204 057	82.23	5 069 538	
Attributable to minorities												
Surplus/(Deficit) attributable to			-	5 069 538	5 069 538	2 668 249	2 668 249	1 464 192	1 204 057	82.23	5 069 538	
Share of surplus/ (deficit) of associate												
Surplus/(Deficit) for the year			-	5 069 538	5 069 538	2 668 249	2 668 249	1 464 192	1 204 057	82.23	5 069 538	

Source: National Treasury Local Government Database

As at 31 July 2021 R3.4 billion was recognised against YTD budget of R5.8 billion leading to a variance in under billing of 42 percent. The expenditure stood at R766 million against the YTD budget of R5.4 billion being Under Expenditure by 86 percent.

6.2.1 Operating Revenue

Municipalities have on average raised R3.4 billion or 58 percent against the year to date budget of R5.8 billion. Grants remain the main source of revenue for municipalities. The YTD actual breakdown for revenue sources is as follows:

- Transfers Recognised – YTD actual is R2.86 billion (85 percent) of YTD actuals.
- Other Revenue– YTD actual is R7.7 million (less than 1 percent) of YTD actuals.
- Other Service Charges Billed– YTD actual is R66.45 million (2 percent) of YTD actuals.
- Refuse Removal Billed– YTD actual is R24.5 million (1 percent) of YTD actuals.
- Sanitation Billed– YTD actual is R19.6 million (1 percent) of YTD actuals.
- Water Billed– YTD actual is R58 million (2 percent) of YTD actuals.
- Electricity Billed– YTD actual is R211 million (6 percent) of YTD actuals, being the second highest item after grants revenue.
- Property Rates– YTD actual is R115.3 million (3 percent) of 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. Challenges in the first month is evidence that there was no positive progress made in the last financial year to resolve this challenge.

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

Table 3 : Sequential Performance and State of the Revenue Sources

Rating	Revenue Source	Value	percent
1	Transfers Recognised	2 858 182 236,00	85 percent
2	Electricity Billed	210 792 452,00	6 percent
3	Property Rates Billed	115 337 223,00	3 percent
4	Other Service Charges Billed	66 454 961,00	2 percent
5	Water Billed	57 985 453,00	2 percent
6	Refuse Removal Billed	24 537 013,00	1 percent
7	Other Revenue	19 634 587,00	1 percent
8	Sanitation Billed	7 746 375,00	0 percent
Totals		3 360 670 300,00	100percent

Source: National Treasury Local Government Database

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

6.2.2 Operating expenditure

In July 2021, total operating expenditure amounted to R766 million or 14 percent against the year-to-date budget or R5.4 billion. The lower than forecast spending is not necessarily cost savings that municipalities have realised for the period. The low expenditure is mainly attributable to municipalities not factoring depreciation during the financial year, this has been a challenge even in the previous years with municipalities continuing to ignore treasury's advice.

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

- Employee related costs (R369 million or 48 percent)
- Bulk purchases (123 million or 16 percent)
- Contracted services (R86 million or 11 percent)
- Transfers and subsidies (R6 million or 1 percent)
- Other expenditure (R143 million or 19 percent)

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

Table 4 : Sequential performance per Expenditure Item

Rating	Expenditure Item	Value	%
1	Employee Related Cost	369,324,959.00	48%
2	Other Expenditure	142,875,107.00	19%
3	Bulk Purchases	123,020,638.00	16%
4	Contracted Services	86,695,214.00	11%
5	Councillor Remuneration	28,646,590.00	4%
6	Debt Impairment	6,055,451.00	1%
7	Transfers and Subsidies	6,003,964.00	1%
8	Depreciation and asset	3,064,902.00	0%
9	Other Materials	-	0%
Total		765,686,825	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. The zero percent spending on depreciation and other material remains a challenge.

6.2.3 Cash flow

Municipalities in the province closed the month of July 2021 with a surplus cash and cash equivalent of R5.2 billion. The Cash and cash equivalents at beginning of the year were R3.0 billion. A net increase in cash and cash equivalents for an amount of R2.2 billion

was realised. It is assumed that this positive cash balance is a result of the unspent conditional grants which municipalities will apply for roll over end of August 2021.

6.3 Financial Performance – District Breakdown

This section summarises the revenue and expenditure performance per district.

6.3.1 Operating Revenue per district

Table 5 below shows the operating revenue performance broken down per district and the main revenue items for the month ending 31 July 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	5 931 206	5 931 206	1 537 893	783 533	51%	49 831	93 170	24 457	11 620	10 972	26 737	2 539	564 207
Mopani	4 796 136	4 796 136	1 234 079	544 750	44%	21 938	59 668	-	2	4 520	16 842	1 294	440 486
Sekhukhune	3 107 463	3 107 463	816 793	722 487	88%	7 018	13 970	7 735	1 049	1 262	5 180	748	685 524
Vhembe	4 954 481	4 954 481	1 354 249	912 679	67%	15 011	9 807	3 776	96	3 593	7 395	2 584	870 417
Waterberg	3 595 671	3 595 671	898 917	397 222	44%	21 540	34 177	22 018	6 867	4 190	10 302	581	297 548
Totals	22 384 956	22 384 956	5 841 932	3 360 670	58%	115 337	210 792	57 985	19 635	24 537	66 455	7 746	2 858 182

Source: National Treasury Local Government Database

As at the beginning of the 2021/22 financial year, the original total operating revenue budget for the province stands at R22.38 billion. This represents a 2 percent increase from the previous year's year operational budget. The year-to-date revenue budget stands at R5.8 billion as of 31 July 2021 of which R3.4 billion was realised during M01 period and thereby creating an underperformance 42 percent.

Sekhukhune District realised the highest revenue to its year-to-date budget at 88 percent followed by Vhembe District at 67 percent. The third highest revenue raised was by Capricorn District at 51 percent with Waterberg and Mopani raising the lowest both

recording 44 percent each. It was further observed at the district level, that none of the districts (in aggregate) met the year to date budgeted revenue for M01 of 2021/22 financial year.

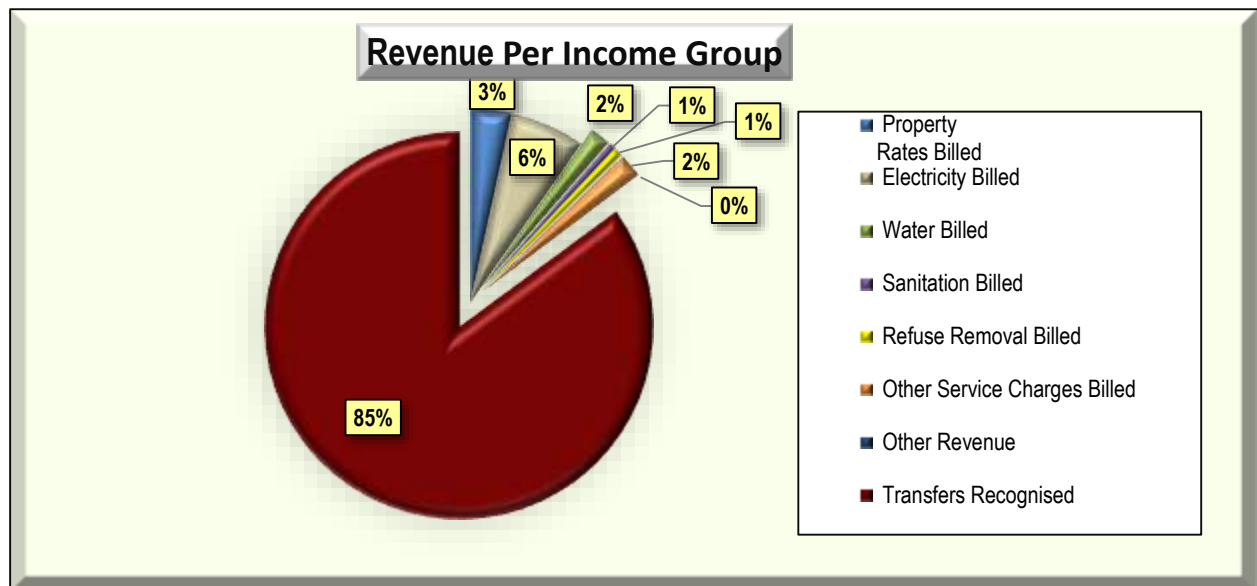
Table 6 : Operating Revenue performance at District Level

Rating	R'000	Original Budget	Adjusted Budget	YTD Budget	YTD Actual	% of year to date Budget
1	Sekhukhune	3 107 463	3 107 463	816 793	722 487	88%
2	Vhembe	4 954 481	4 954 481	1 354 249	912 679	67%
3	Capricorn	5 931 206	5 931 206	1 537 893	783 533	51%
4	Waterberg	3 595 671	3 595 671	898 917	397 222	44%
5	Mopani	4 796 136	4 796 136	1 234 079	544 750	44%
Totals	Totals	22 384 956	22 384 956	5 841 932	3 360 670	58%

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 85 percent (or R2.85 billion)
- Electricity revenue is the second highest at 6 percent (or R211 million)
- Other revenues make currently are below 1 percent (being R7.7 million) of actual revenue raised.
- Other Service Charges make up to 2 percent (or R66.5 million) of actual revenue raised.
- Water billings make up about 2 percent (or R58 million) of year-to-date revenue raised.

6.3.2 Operating Expenditure per District

Table 7 below shows the operating expenditure performance broken down per district and the main expenditure items for the month ending 31 July 2021.

Table 7 : Operating Expenditure per district

R'000	Original Budget	Adjusted Budget	YTD Budget	YTD Actual	% of Budget	Employee Related Cost	Councillor Remuneration	Debt Impairment	Depreciation and asset impairment	Bulk Purchases	Contracted Services	Other Materials	Transfers and Subsidies	Other Expenditure
Capricorn	5 673 615	5 673 615	1 431 609	323 409	23%	94 956	6 178	5 991	-	103 711	50 182	-	-	62 392
Mopani	4 755 214	4 755 214	1 141 175	111 284	10%	70 189	6 024	-	-	7 422	9 356	-	1 037	17 257
Sekhukhune	3 115 894	3 115 894	795 600	98 631	12%	52 367	6 372	-	2 534	113	9 120	-	665	27 460
Vhembe	4 730 090	4 730 090	1 139 419	142 523	13%	97 677	6 737	11	-	43	14 360	-	4 303	19 392
Waterberg	3 595 494	3 595 494	898 875	89 839	10%	54 136	3 336	53	530	11 732	3 677	-	-	16 374
Total	21 870 307	21 870 307	5 406 677	765 687	14%	369 325	28 647	6 055	3 065	123 021	86 695	-	6 004	142 875

Source: National Treasury Local Government Database

The original total operating expenditure budget to date for the province stands at R21.87 billion. The aggregate year-to-date expenditure budget stands at R5.41 billion as at 31 July 2021 of which R765 million was spent during the period yielding an under-performance of 86 percent. This is mainly due to municipalities not depreciating their assets monthly.

Table 8 : Sequential Performance of operating expenditure

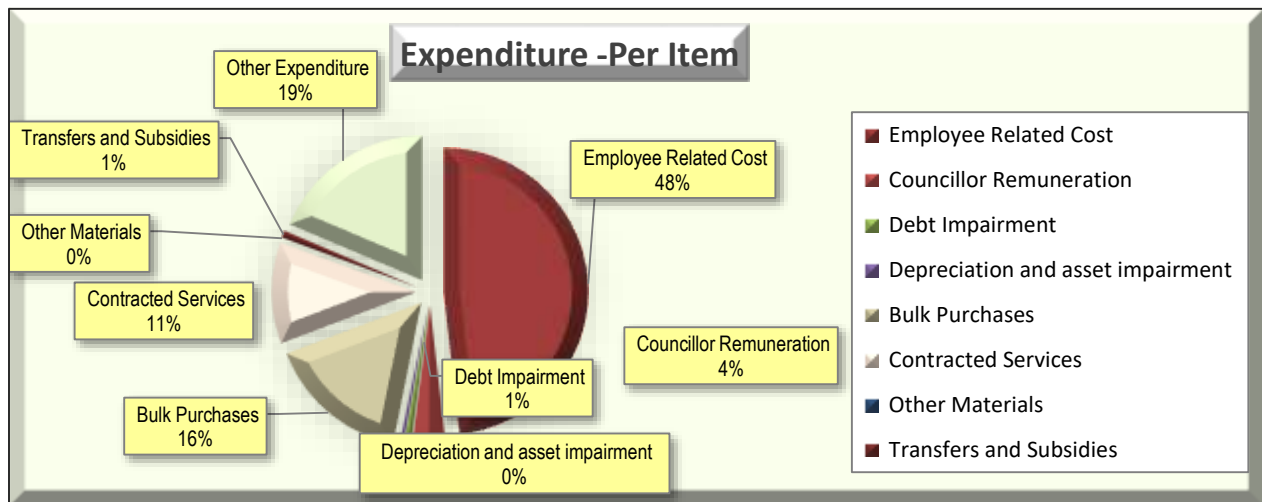
Ratin	R'000	Original Budget	Adjusted Budget	YTD Budget	YTD Actual	Performance against YTD
1	Capricorn	5 673 615	5 673 615	1 431 609	323 409	23%
2	Vhembe	4 730 090	4 730 090	1 139 419	142 523	13%
3	Sekhukhune	3 115 894	3 115 894	795 600	98 631	12%
4	Waterberg	3 595 494	3 595 494	898 875	89 839	10%
5	Mopani	4 755 214	4 755 214	1 141 175	111 284	10%
		21 870 307	21 870 307	5 406 677	765 687	14%

Source: National Treasury Local Government Database

Capricorn District realised the highest expenditure in relation to its year-to-date budget at 23 percent, with Vhembe recording the second highest performance at 13 percent. Sekhukhune, Waterberg, and Mopani respectively recorded 12, 10 & 10 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 48 percent (or R369 million)
- Other Expenditure is the second highest at 19 percent (or R143 million).
- Contracted services make up 11 percent (or R86.7 million)
- Bulk Purchases make up 16 percent (or R123 million) of total year to date expenditure.

6.3.3 Capital spending and sources of finance

Table 9 : Capital Expenditure per district

Capital Sources of Finance per District - M01 July 2021/2022

R'000	Original Budget	Adjusted Budget	Year To Date Budget	YTD Actual	% of Budget
Capricorn	1 731 687 048,00	1 731 687 048,00	458 197 521,00	7 532 608,00	2%
Mopani	1 107 475 066,00	1 107 475 066,00	264 162 395,00	28 379 618,00	11%
Sekhukhune	920 376 504,00	920 376 504,00	247 942 639,00	13 029 559,00	5%
Vhembe	1 748 501 460,00	1 748 501 460,00	516 353 749,00	32 305 309,00	6%
Waterberg	742 956 251,00	742 956 251,00	185 739 174,00	2 600 053,00	1%
Totals	6 250 996 329,00	6 250 996 329,00	1 672 395 478,00	83 847 147,00	5%

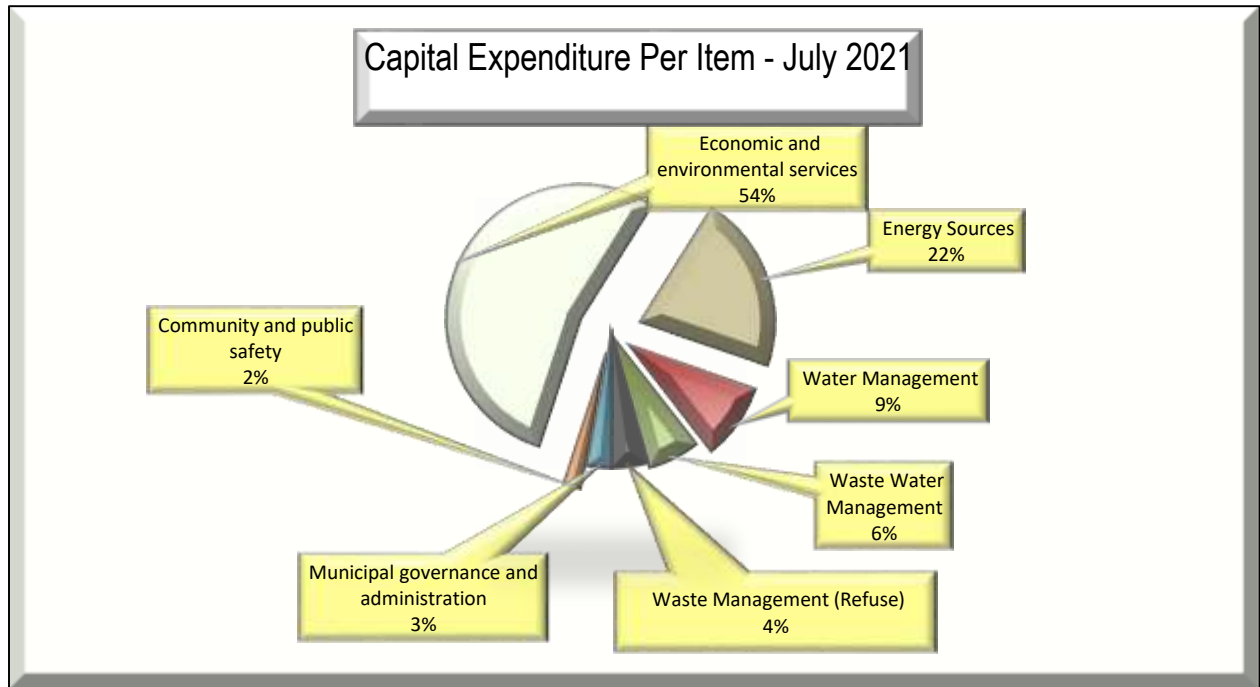
Source: National Treasury Local Government Database

As at the beginning of the 2022 financial year, the original capital budget for municipalities in the province stands at R6.3 billion with a reported year-to-date capital budget of R1.7 billion. Actual year to date spending stands at R83.4 being 5 percent of the year-to-date budget as at the end of July 2021.

Mopani District reflected the highest capital expenditure against the budget at 11 percent. Vhembe District recorded the second highest at 6 percent followed by Sekhukhune at 5 percent. Capricorn and Vhembe respectively recorded 2 & 1 percent to date.

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

Figure 3 : Expenditure per Item



Source: National Treasury Local Government Database

It can be observed that economic and environmental services make up the largest portion of year to date with community and public safety being the lowest.

Energy sources stands at 22 percent, water management is currently at 9 percent followed by sanitation and refuse respectively at 6 and 4 percent then municipal governance is reported at 3 percent just above the lowest item (Community and Public Safety).

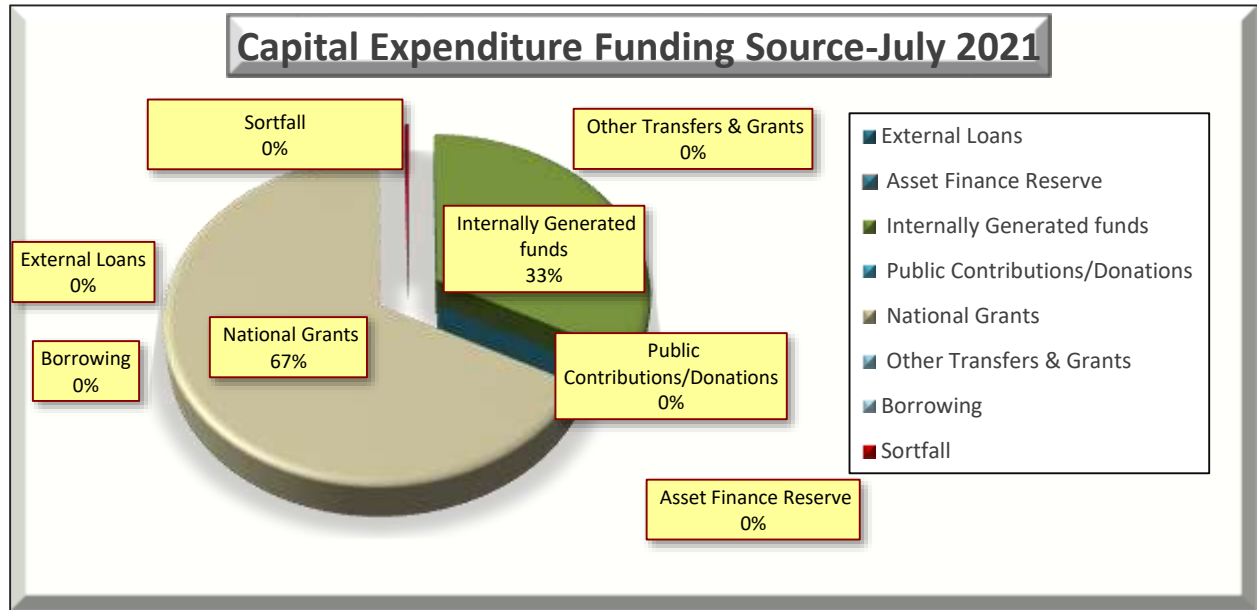
Table 10 below further provides for the sources to finance to the above capital expenditure as at the beginning of 2021/22 financial year.

Table 10 : Source of Finance for Capital Expenditure

Capital Sources of Finance per District - M12 June 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	1 731 687	1 731 687	458 198	7 533	2%	-	-	955	-	6 578	-	-	-	-	-
Mopani	1 107 475	1 107 475	264 162	28 380	11%	-	-	1 163	-	27 216	-	-	-	-	-
Sekhukhune	920 377	920 377	247 943	13 030	5%	-	-	3 225	-	9 805	-	-	-	-	-
Vhembe	1 748 501	1 748 501	516 354	32 305	6%	-	-	22 117	-	9 908	-	-	-	-	-
Waterberg	742 956	742 956	185 739	2 600	1%	-	-	-	-	2 600	-	-	-	-	-
Totals	6 250 996	6 250 996	1 672 395	83 847	5%	-	-	27 460	-	56 107	-	-	-	-	-

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 67 percent (or R57 million) of the year-to-date capital funding of R83.4 million with own revenue making up 33 percent (R27 million) of year-to-date capital expenditure.

6.3.4 Cash Flow

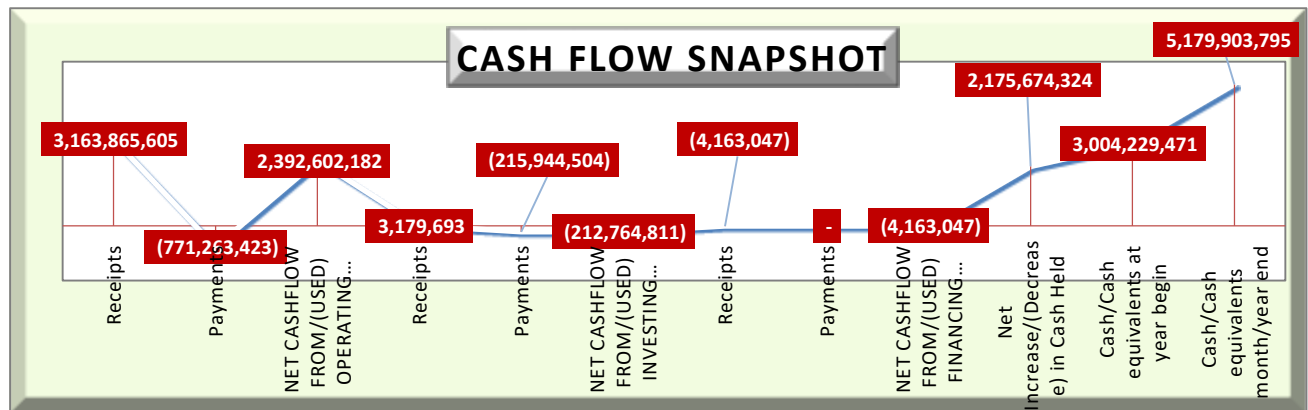
Table 11 : Cash Flow

Cashflow M01 July 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) FINANCING ACTIVITIES	Net Increase/(Decrease) in Cash Held	Cash/Cash equivalents at year begin	Cash/Cash equivalents month/year end
Capricorn	1213 586 950	- 337 017 972	876 568 978	1937	- 116 387 091	- 116 385 154	- 231394	-	231394	759 952 430	676 425 310	1436 377 740
Mopani	539 410 727	- 8 475 103	547 885 830	1832 995	- 30 766 433	- 28 933 438	- 621792	-	621792	518 330 600	129 344 515	647 675 115
Sekhukhune	83 801 162	- 326 064 872	- 242 263 710	-	- 9 299 188	- 9 299 188	- 388 788	-	388 788	- 251951686	628 043 909	376 092 223
Vhembe	893 378 886	- 7 823 598	901202 484	-	- 47 447 119	- 47 447 119	-	-	-	853 755 365	1449 527 426	2 303 282 791
Waterberg	433 687 880	- 124 479 280	309 208 600	1344 761	- 12 044 673	- 10 699 912	- 2 921073	-	2 921073	295 587 615	120 888 311	416 475 926
Total	3 163 865 605	- 771263 423	2392602 182	3 179 693	- 215 944 504	- 212 764 811	- 4 163 047	-	(4 163 047)	2 175 674 324	3 004 229 471	5 179 903 795

Source: National Treasury Local Government Database

Figure 5 : Cash flow Performance



Source: National Treasury Local Government Database

Municipalities in the province closed the month of July 2021 with a surplus cash and cash equivalent of R5.2 billion. The Cash and cash equivalents at beginning of the year were R3 billion. A net increase in cash and cash equivalents for an amount of 2.2 billion was realised. In the previous financial year, the cashflow mapping had some issues noted as reported in the previous reports, the PT will exert more emphasis in monitoring the performance of the cashflow as at the beginning of the year and where applicable work with NT to ensure that the mapping issues are resolved and that the reporting is correct on a month-to-month basis.

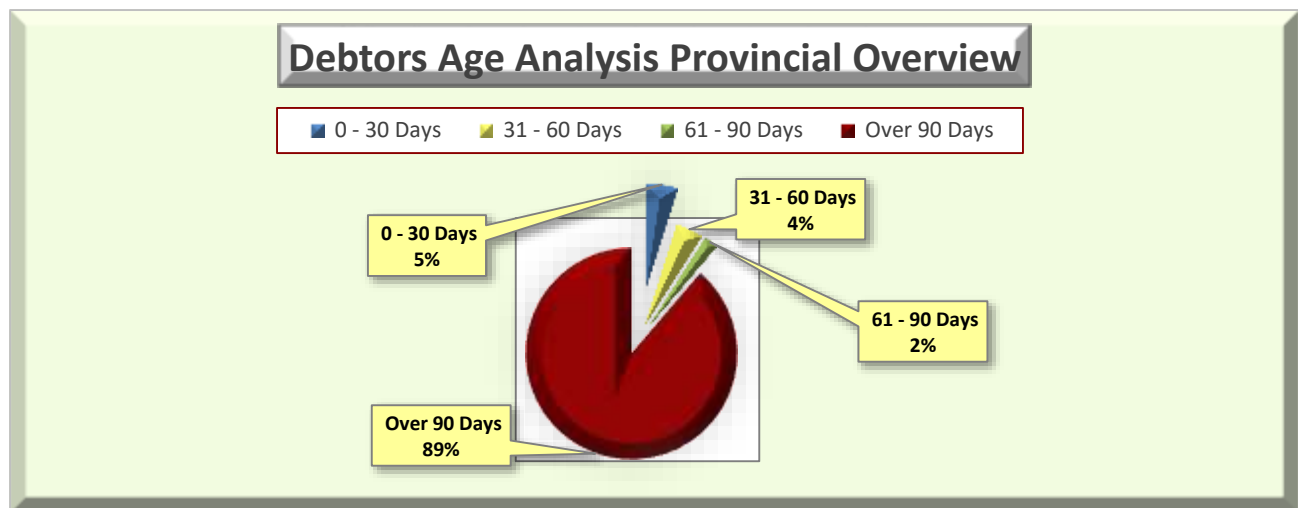
6.3.5 Debt Management

Table 12 : Debtors Age Analysis

Debtors Detail - M01 July 2021/ 2022									
R '000	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total
	Total	%	Total	%	Total	%	Total	%	Total
Capricorn	195 090	8%	187 867	8%	65 278	3%	2 016 442	82%	2 464 677
Mopani	118 789	4%	110 578	4%	56 782	2%	2 803 336	91%	3 089 485
Sekhukhune	28 600	3%	16 580	2%	15 231	2%	919 697	94%	980 108
Vhembe	32 054	3%	20 039	2%	17 555	2%	952 789	93%	1 022 437
Waterberg	90 105	5%	63 810	3%	55 155	3%	1 766 027	89%	1 975 097
Total	464 638	5%	398 874	4%	210 001	2%	8 458 291	89%	9 531 804

Source: National Treasury Local Government Database

Figure 6 : Debtors Age Analysis - Provincial Overview



Source: National Treasury Local Government Database

The figure above reveals that 89 percent of the customers have been outstanding for a period of over 90 days. This is an indication that municipalities do not effectively implement debt and credit control policies to collect debt due. The district with most debtors over 90 days in percentage terms is Sekhukhune at 94 percent followed by Vhembe at 93 percent Mopani Waterberg and Capricorn have debtors over 90 Days at 91, and 89 and 82 percent respectively. A total of 9 municipalities indicated no transactions for debtors as per the information pulled from the system. In rand value

Mopani district has the highest debt. 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 - M01 July 2021/2022									
R '000	Government		Business		Households		Other		Total
	Total	%	Total	%	Total	%	Total	%	
Capricorn	287 705	12%	1 013 929	41%	1 163 043	47%	0	0	2 464 677
Mopani	310 029	10%	397 536	13%	2 381 921	77%	0	0%	3 089 486
Sekhukhune	523 028	53%	184 334	19%	291 354	30%	-18 608	-2%	980 108
Vhembe	144 008	14%	164 223	16%	714 205	70%	0	0%	1 022 436
Waterberg	1 216 258	62%	195 032	10%	563 805	29%	0	0%	1 975 095
Total	2 481 028	26%	1 955 054	21%	5 114 328,00	54%	-18 608	0%	9 531 802

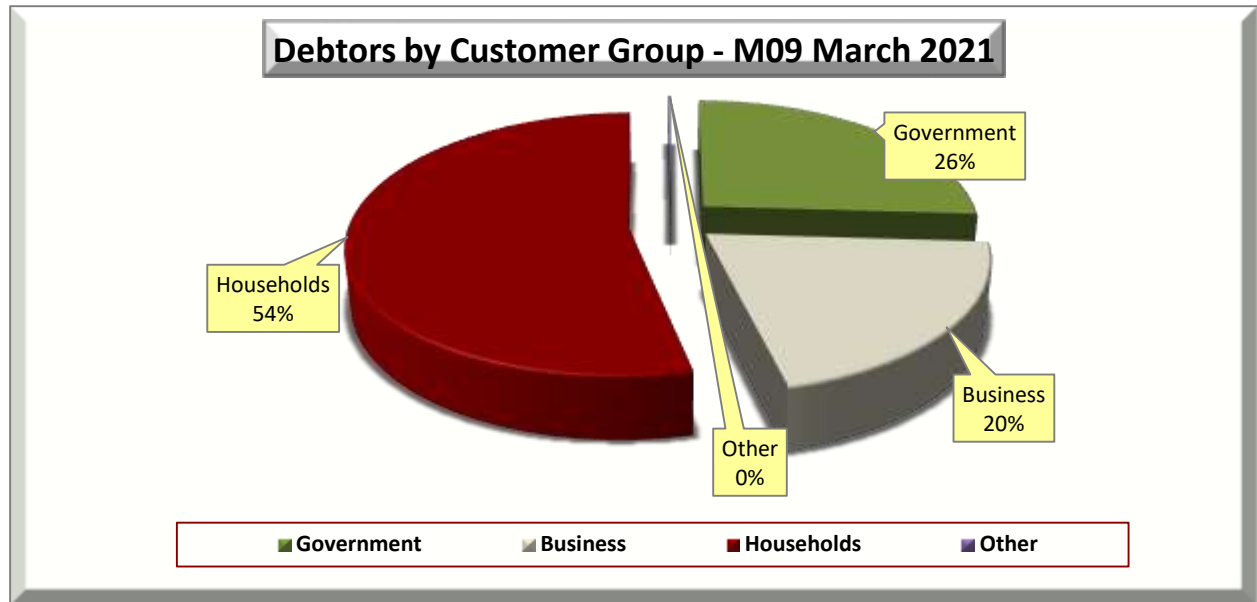
Source: National Treasury Local Government Database

Table 13 above indicates that the total debtors up to the end of July 2021 categorized by customer group amounted to R9.5 billion. Outstanding debtors in respect of Households are the highest at R5.1 billion or 54 percent of the total debtors.

As at the beginning of 2021/22 financial year, the following can be noted based on table 13 above:

- Despite the pandemic, credit control needs to be emphasised mostly over households
- Government forums which have already been established need to continue their effective mandate over government debt as it is already at 24 percent and may easily spike if not controlled properly

Figure 7 : Debtors by Customer Group



Source: National Treasury Local Government Database

Figure 7 indicates that government entities contribute the second largest share at 26 per cent or R2.5 billion. In this regard, a forum was established to facilitate the payment of outstanding government debt owed by the government entities which is facilitated by CoGHSTA.

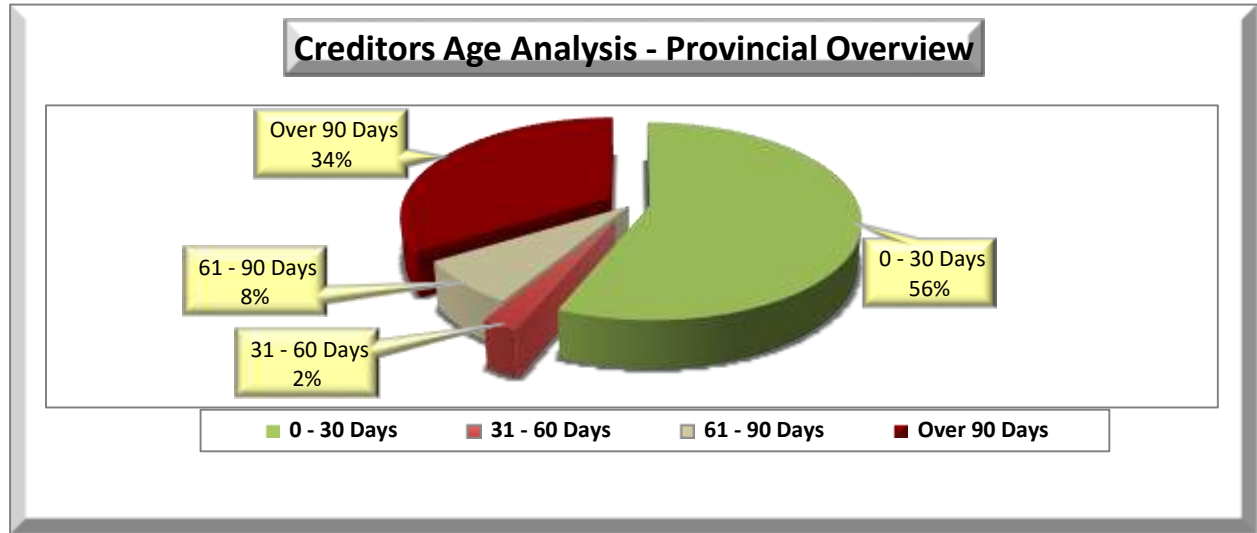
Table 14 : Creditors Age Analysis per District

Creditors Age Analysis - M01 July 2021/2022									
R '000	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total
	Total	%	Total	%	Total	%	Total	%	Total
Capricorn	170 784	99%	991	1%	8	0%	481	0%	172 264
Mopani	1 873	48%	243	6%	29	1%	1 737	45%	3 882
Sekhukhune	-8 941	-53%	1 688	10%	24 088	143%	1	0%	16 836
Vhembe	29 804	96%	172	1%	1	0%	1 089	4%	31 066
Waterberg	83 492	31%	8 604	3%	12 821	5%	162 943	61%	267 860
Total	277 012	56%	11 698	2%	36 947	8%	166 251	34%	491 908

Source: National Treasury Local Government Database

Figure 8 below provides snapshot overview of the Creditors Ageing.

Figure 8 : Creditors Age Analysis - Provincial Overview



Source: National Treasury Local Government Database

Table 14 and Figure 8 above indicate that the total creditors for the period ending July categorized by district amounted to R492 million. Outstanding creditors in the bracket of 0-90 days are the highest at R277 million or 56 per cent of the total creditors.

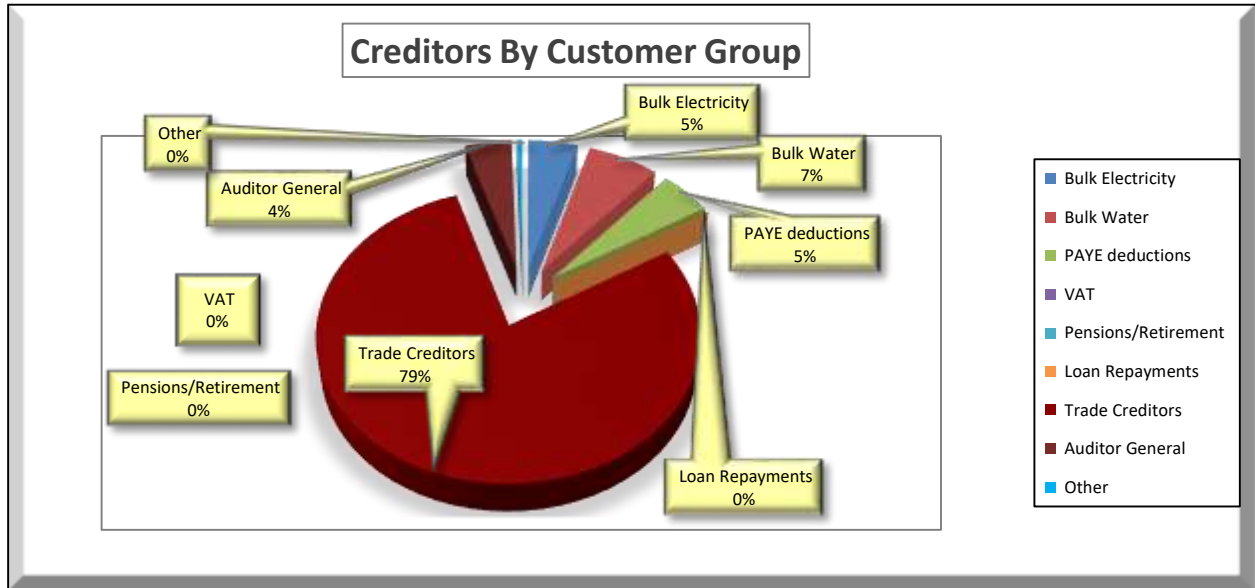
Table 15 : Creditors by Customer Group per District

Creditor Age Analysis - M01 July 2021/2022																			
R '000	Bulk Electricity		Bulk Water		PAYE deductions		VAT		Pensions /Retireme		Loan Repayments		Trade Creditors		Auditor General		Other		Total
	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	
Capricorn	175	0%	-	0%	-	0%	-	0%	-	0%	-	0%	170 799	99%	-	0,00%	1289	1%	172 263
Mopani	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	2 832	73%	-	0,00%	1050	27%	3 882
Sekhukhune	-	0%	15 262	91%	-	0%	-	0%	-	0%	-	0%	1501	9%	-	0,00%	73	0%	16 836
Vhembe	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	31 198	100%	-	0,00%	-132	0%	31066
Waterberg	22 473	8%	17 628	7%	24 551	9%	-	0%	-	0%	-	0%	181659	68%	21366	7,98%	182	0%	267 859
Total	22 648	8%	32 890	7%	24 551	5%	-	0%	-	0%	-	0%	387 989	79%	21366	4,34%	2 462	1%	491906

Source: National Treasury Local Government Database

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

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 and 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 79 percent to the total amount.

6.3.6 Spending on Conditional Grant

Refer to next page for table on Grants...

Table 16 : Conditional Grants

R '000	Municipal Infrastructure Grant		Public Transport Network Grant		Integrated National Electrification Programme		Neighbourhood Development		Rural Road Assets Management Systems Grant		Regional Bulk Infrastructure Grant (Schedule 5B)	
	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent
Capricorn	395 495 000	185 005	178 544 000	1 412 460	50 000 000	1 076 761	35 000 000	915 068	2 475 000	-	218 806 000	8 450 857
Mopani	768 386 000	28 094 325	-	-	64 020 000	-	-	-	2 255 000	-	-	-
Sekhukhune	762 092 000	10 003 741	-	-	61 348 000	9 421	-	-	2 341 000	-	-	-
Vhembe	875 742 000	19 690 753	-	-	49 296 000	54 324	-	-	2 299 000	-	-	-
Waterberg	314 495 000	7 728 295	-	-	73 500 000	56 421	-	-	2 179 000	-	-	-
Total	3 116 210 000	65 702 119	178 544 000	1 412 460	298 164 000	1 196 927	35 000 000	915 068	11 549 000	-	218 806 000	8 450 857

Source: National Treasury Local Government Database

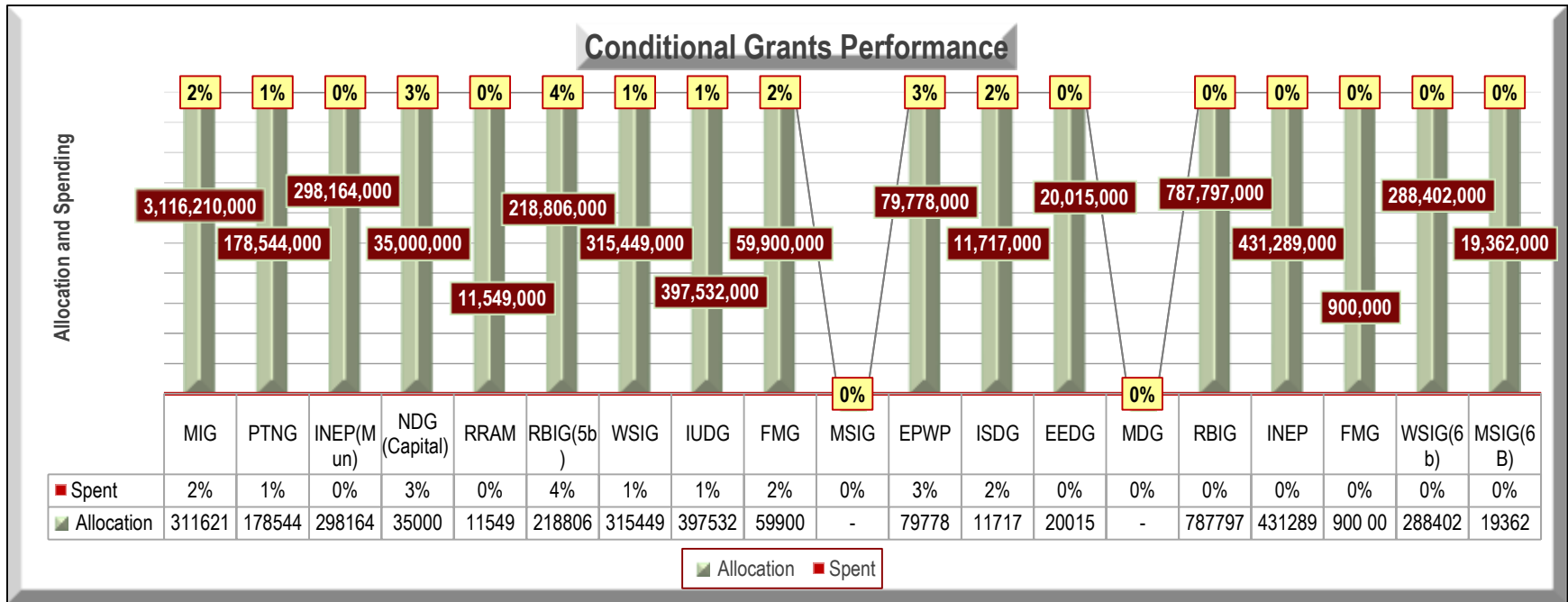
R '000	Water Services Infrastructure Grant (Schedule 5B)		Integrated Urban Development Grant		Local Government Financial Management Grant		Municipal Systems Improvement Grant (Schedule 5B)		Expanded Public Works Programme Integrated Grant (Municipality)		Infrastructure Skills Development Grant	
	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent
Capricorn	160 000 000	2 354 911	397 532 000	2 147 638	10 100 000	419 039	-	-	16 501 000	801 443	6 217 000	-
Mopani	42 363 000	-	-	-	14 050 000	112 975	-	-	26 731 000	352 600	-	-
Sekhukhune	-	-	-	-	12 100 000	478 789	-	-	15 087 000	158 321	-	-
Vhembe	44 000 000	-	-	-	11 700 000	331 701	-	-	14 093 000	1 087 624	5 500 000	256 645
Waterberg	69 086 000	280 099	-	-	11 950 000	134 243	-	-	7 366 000	4 154	-	-
Total	315 449 000	2 635 010	397 532 000	2 147 638	59 900 000	1 476 747	-	-	79 778 000	2 404 142	11 717 000	256 645

Source: National Treasury Local Government Database

R '000	Energy Efficiency and Demand Side Management		Municipal Disaster Grant		Regional Bulk Infrastructure Grant		Integrated National Electrification Programme (Eskom)		Neighbourhood Development Partnership Grant		Water Services Infrastructure Grant (Schedule 6B)		Municipal Systems Improvement Grant (Schedule 6B)		TOTALS	
	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent
Capricorn	6 000 000	-	-	-	-	-	71 726 000	-	300 000	-	-	-	3 871 000	-	1 552 567 000	17 763 182
Mopani	7 000 000	-	-	-	412 413 000	-	60 670 000	-	-	-	48 402 000	-	4 031 000	-	1 450 321 000	28 559 900
Sekhukhune	4 015 000	-	-	-	224 645 000	-	122 962 000	-	-	-	50 000 000	-	4 031 000	-	1 258 621 000	10 650 272
Vhembe	-	-	-	-	80 000 000	-	90 374 000	-	600 000	-	-	-	3 031 000	-	1 176 635 000	21 421 047
Waterberg	3 000 000	-	-	-	70 739 000	-	85 557 000	-	-	-	190 000 000	-	4 398 000	-	832 270 000	8 203 212
Total	20 015 000	-	-	-	787 797 000	-	431 289 000	-	900 000	-	288 402 000	-	19 362 000	-	6 270 414 000	86 597 613

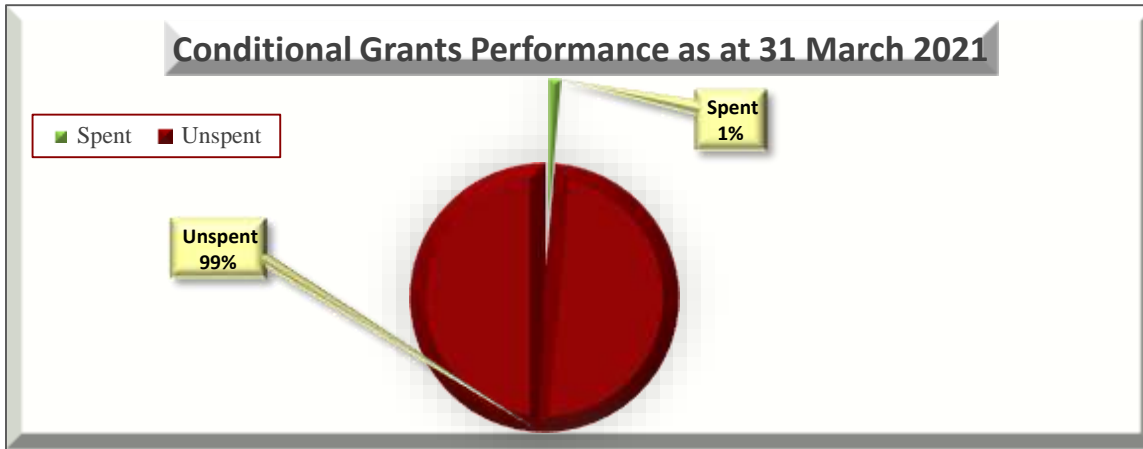
Source: National Treasury Local Government Database

Figure 10 : Conditional Grants



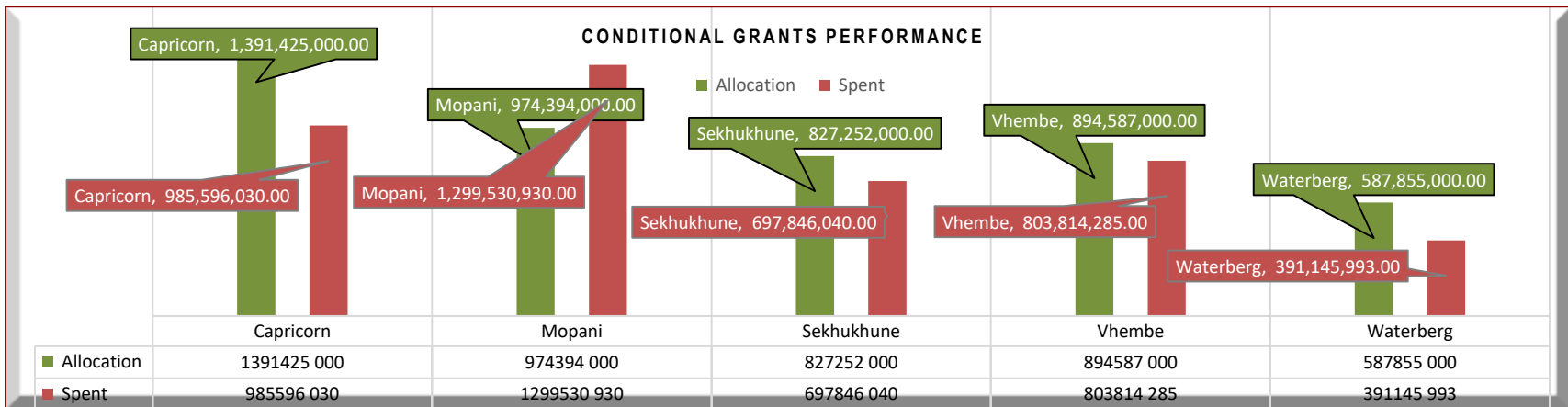
Source: National Treasury Local Government Database

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 July 2021, the aggregate conditional grants spending stands at 1 percent for the 19 Grants. Figure 12 further indicates that Mopani has spending that is above the allocation, this may be due incorrect mapping and transacting and will be followed upon and resolved with the specific municipality or municipalities implicated.

7 mSCOA - Summary - Upload and Segment Validation

The color-coded table below shows the status of Limpopo municipalities' financial submissions and validations with regards to RAUD, ORGB, PROR, & M01 as at 20th August 2021 where outstanding reports were for Modimolle-Mookgopong and Fetakgomo Tubatse, with Polokwane having an error report for M01.

Table 17 : mSCOA uploads

MSCOA - Summary - Upload and Segment Validation

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

		Financial,Year			
		2020		2022	
		SUBMISSIONCODE			
		RAUD	ORGB	PROR	M01
Ba-Phalaborwa	LIM334				
Bela Bela	LIM366				
Blouberg	LIM351				
Capricorn	DC35				
Collins Chabane	LIM345				
Elias Motsoaledi	LIM472				
Ephraim Mogale	LIM471				
Greater Giyani	LIM331				
Greater Letaba	LIM332				
Greater Tzaneen	LIM333				
Lepelle-Nkumpi	LIM355				
Lephalale	LIM362				
Makhado	LIM344				
Makhuduthamaga	LIM473				
Maruleng	LIM335				
Modimolle-Mookgopong	LIM368				
Mogalakwena	LIM367				
Molemole	LIM353				
Mopani	DC33				
Musina	LIM341				
Polokwane	LIM354				
Sekhukhune	DC47				
Thabazimbi	LIM361				
Thulamela	LIM343				
Tubatse Fetakgomo	LIM476				
Vhembe	DC34				
Waterberg	DC36				

Legend Explanations

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

8 Assistance Provided

LPT conducts monthly analysis of the municipal performance and provides feedback to municipalities on revenue, grant management, creditor and debtor management, asset management, cash flow and mSCOA issues. Municipalities that do not submit timely or submit incomplete information are issued with non-compliance letters. LPT reviewed roll over request for municipalities which were due by 31 July 2021.

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

10 Summary and Conclusion

The pandemic continues to affect the municipal budgeting process with municipalities having to adjust their respective budgets to allocate additional revenues and projects related to dealing with COVID-19. The reporting on mSCoA remains relatively good however the credibility of the reported figures remains a challenge particularly about cash flow and capital expenditure. Grant spending remains significantly lower than projected which is worrying as funds could revert to the National Revenue Fund should they not be fully spent 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 are encouraged maintain the targeted projections and where such is not achieved revise their revenue projections downwards during the main adjustment budget period. This however had to be accompanied with reduction in expenditure items that are not directly linked to core service delivery commitments to ensure financial sustainability and maintaining a funded budget.

Appendices

Appendix - 1: Operating Revenue

Appendix 1: Operating Revenue - M01 July 2021/2022													
R'000	Original Budget	Adjusted Budget	YTD Budget	YTD Actual	% of year to date Budget	Property Rates Billed 1	Service Charges					Other Revenue	Transfers Recognised
							Electricity Billed	Water Billed	Sanitation Billed	Refuse Removal Billed	Other Service Charges Billed		
Blouberg	309 517	309 517	77 379	-	0%	-	-	-	-	-	-	-	-
Capricorn	818 700	818 700	259 767	-	0%	-	-	-	-	-	-	-	-
Lepelle-Nkumpi	505 983	505 983	126 496	134 397	106%	2 716	-	8 125	760	560	5 911	966	115 360
Molemole	268 172	268 172	67 043	68 867	103%	2 552	789	-	-	229	497	3	64 797
Polokwane	4 028 835	4 028 835	1 007 209	580 268	58%	44 563	92 381	16 333	10 860	10 182	20 329	1 570	384 051
Total	5 931 206	5 931 206	1 537 893	783 533	51%	49 831	93 170	24 457	11 620	10 972	26 737	2 539	564 207
Ba-phalaborwa	584 260	584 260	146 065	95 618	65%	10 161	8 391	-	-	1 434	4 220	109	71 303
Greater Giyani	551 574	551 574	137 894	-	0%	-	-	-	-	-	-	-	-
Greater Letaba	410 102	410 102	102 525	131 482	128%	-	695	-	2	-	1 289	18	129 478
Greater Tzaneen	1 403 942	1 403 942	394 851	259 256	66%	11 776	50 583	-	-	3 081	11 329	1 008	181 479
Maruleng	294 012	294 012	64 683	58 394	90%	0	-	-	-	5	4	159	58 226
Mopani	1 552 247	1 552 247	388 062	-	0%	-	-	-	-	-	-	-	-
Total	4 796 136	4 796 136	1 234 079	544 750	44%	21 938	59 668	-	2	4 520	16 842	1 294	440 486
Elias Mtsaedi	546 626	546 626	167 196	141 988	85%	3 554	8 791	-	-	803	2 072	127	126 640
Ephraim Mogale	312 927	312 927	87 620	77 705	89%	3 463	5 179	-	-	459	829	79	67 696
Tubatse Fetakgomo	734 041	734 041	183 510	-	0%	-	-	-	-	-	-	-	-
Makhuduthamaga	400 822	400 822	100 206	124 168	124%	-	-	-	-	-	217	479	123 472
Sekhukhune	1 113 047	1 113 047	278 262	378 626	136%	-	-	7 735	1 049	-	2 062	63	367 717
Total	3 107 463	3 107 463	816 793	722 487	88%	7 018	13 970	7 735	1 049	1 262	5 180	748	685 524
Makhado	1 201 835	1 201 835	300 459	-	0%	-	-	-	-	-	-	-	-
Musina	875 107	875 107	218 777	81 804	37%	4 460	9 807	3 423	87	1 250	946	109	61 723
Collins Chabane	557 799	557 799	139 450	155 537	112%	2 891	-	-	-	389	1 101	1 720	149 437
Thulamela	757 975	757 975	189 494	222 099	117%	7 660	-	-	-	1 955	5 285	624	206 575
Vhembe	1 561 765	1 561 765	506 070	453 238	90%	-	-	352	9	-	63	132	452 682
Total	4 954 481	4 954 481	1 354 249	912 679	67%	15 011	9 807	3 776	96	3 593	7 395	2 584	870 417
Bela bela	486 510	486 510	121 628	62 588	51%	7 020	9 808	3 641	2 725	1 174	1 421	192	36 607
Lephalale	666 957	666 957	166 739	-	0%	-	-	-	-	-	-	-	-
Modimolle-Mookgopon	711 722	711 722	177 931	-	0%	-	-	-	-	-	-	-	-
Mogalakwena	1 152 078	1 152 078	288 019	250 183	87%	7 275	21 626	9 162	1 822	1 570	6 062	149	202 517
Thabazimbi	427 635	427 635	106 909	25 693	24%	7 245	2 743	9 214	2 321	1 446	2 599	125	-
Waterberg	150 769	150 769	37 692	58 758	156%	-	-	-	-	-	219	115	58 424
Total	3 595 671	3 595 671	898 917	397 222	44%	21 540	34 177	22 018	6 867	4 190	10 302	581	297 548
Grand Total	22 384 956 422	22 384 956 422	5 841 931 544,0	3 360 670 300,0		115 337 223	210 792 452	57 985 453	19 634 587	24 537 013	66 454 961	7 746 375	2 858 182 236

Source: National Treasury Local Government Database

Appendix - 2: Operating Expenditure

Appendix 2: Operating Expenditure - M01 July 2021/2022														
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	341 522	341 522	85 381	-	0%	-	-	-	-	-	-	-	-	-
Capricorn	877 217	877 217	232 507	-	0%	-	-	-	-	-	-	-	-	-
Lepelle-Nkumpi	417 402	417 402	104 351	17 813	17%	7 945	1 878	-	-	-	5 523	-	-	2 467
Molemole	247 929	247 929	61 983	12 801	21%	7 352	1 056	-	-	1 488	1 300	-	-	1 605
Potokwane	3 789 546	3 789 546	947 386	292 796	31%	79 659	3 244	5 991	-	102 223	43 360	-	-	58 319
Total	5 673 615	5 673 615	1 431 609	323 409	23%	94 956	6 178	5 991	-	103 711	50 182	-	-	62 392
Ba-phalaborwa	613 092	613 092	153 273	36 054	24%	14 916	1 575	-	-	7 415	5 290	-	-	6 858
Greater Giyani	502 007	502 007	125 502	-	0%	-	-	-	-	-	-	-	-	-
Greater Lebaba	361 591	361 591	90 398	10 701	12%	8 133	2 473	-	-	-	-	-	-	95
Greater Tzaneen	1 322 173	1 322 173	290 231	64 530	22%	47 139	1 976	-	-	7	4 066	-	1 037	10 304
Maruleng	243 876	243 876	53 653	-	0%	-	-	-	-	-	-	-	-	-
Mopani	1 712 476	1 712 476	428 119	-	0%	-	-	-	-	-	-	-	-	-
Total	4 755 214	4 755 214	1 141 175	111 284	10%	70 189	6 024	-	-	7 422	9 356	-	1 037	17 257
Elias Mokoaledi	532 675	532 675	139 506	30 780	22%	11 813	2 020	-	-	111	3 923	-	235	12 678
Ephraim Mogale	342 893	342 893	96 011	3 907	4%	202	1 113	-	-	2	668	-	-	1 923
Tubatse Fetakgomo	775 518	775 518	193 880	-	0%	-	-	-	-	-	-	-	-	-
Makhuduthamaga	361 276	361 276	90 319	18 431	20%	7 365	1 958	-	2 534	-	4 377	-	256	1 941
Sekhukhune	1 103 532	1 103 532	275 884	45 513	16%	32 988	1 282	-	-	-	151	-	174	10 918
Total	3 115 894	3 115 894	795 600	98 631	12%	52 367	6 372	-	2 534	113	9 120	-	665	27 460
Makhado	1 111 661	1 111 661	277 915	-	0%	-	-	-	-	-	-	-	-	-
Musina	857 304	857 304	214 334	13 765	6%	11 517	845	-	-	43	39	-	437	884
Collins Chabane	443 228	443 228	110 807	30 716	28%	9 911	2 214	-	-	-	5 483	-	1 416	11 692
Thulamela	757 663	757 663	189 416	43 006	23%	22 670	2 567	11	-	-	8 838	-	2 449	6 470
Vhembe	1 560 233	1 560 233	346 946	55 036	16%	53 580	1 111	-	-	-	-	-	-	345
Total	4 730 090	4 730 090	1 139 419	142 523	13%	97 677	6 737	11	-	43	14 360	-	4 303	19 392
Bela-bela	459 071	459 071	114 768	15 515	14%	1	-	-	-	11 635	1 097	-	-	2 782
Lephalale	663 113	663 113	165 778	-	0%	-	-	-	-	-	-	-	-	-
Modimolle-Mookgop	709 087	709 087	177 272	-	0%	-	-	-	-	-	-	-	-	-
Mogalakwena	1 150 381	1 150 381	287 598	46 473	16%	32 215	1 939	(4)	-	65	1 010	-	-	11 249
Thabazimbi	424 375	424 375	106 094	15 986	15%	12 425	717	58	-	33	1 215	-	-	1 538
Waterberg	189 467	189 467	47 367	11 865	25%	9 495	680	-	530	-	355	-	-	804
Total	3 595 494	3 595 494	898 875	89 839	10%	54 136	3 336	53	530	11 732	3 677	-	-	16 374
	21 870 306 702	21 870 306 702	5 406 677 300	765 686 825,0		369 324 959	28 646 590	6 055 451	3 064 902	123 020 638	86 695 214	0	6 003 964	142 875 107

Source: National Treasury Local Government Database

Appendix - 3: Capital Source of Finance

Appendix 3: Capital Source of Finance - M01 July 2021-2022															
R thousands	Original Budget	Adjusted Budget	Year To Date Budget	YTD Actual	% of Budget	External	Asset Finance	Internally Generated funds	Public Contributions (Donations)	Transfers & Grants				Borrowing	Other
										National Grants	Provincial Grants	District Municipality	Other Transfers &		
Blouberg	68 144	68 144	17 036	-	0%	-	-	-	-	-	-	-	-	-	
Capricorn	323 927	323 927	106 257	-	0%	-	-	-	-	-	-	-	-	-	
Lepelle-Nkumpi	145 663	145 663	36 416	712	2%	-	-	712	-	-	-	-	-	-	
Molemole	65 394	65 394	16 348	-	0%	-	-	-	-	-	-	-	-	-	
Polokwane	1 128 560	1 128 560	282 140	6 821	2%	-	-	243	-	6 578	-	-	-	-	
Total	1 731 687	1 731 687	458 198	7 533	2%	-	-	955	-	6 578	-	-	-	-	
Ba-phalaborwa	56 127	56 127	14 032	842	6%	-	-	-	-	842	-	-	-	-	
Greater Giyani	113 672	113 672	28 418	-	0%	-	-	-	-	-	-	-	-	-	
Greater Letaba	116 244	116 244	29 061	-	0%	-	-	-	-	-	-	-	-	-	
Greater Tzaneen	130 857	130 857	25 029	26 092	104%	-	-	-	-	26 092	-	-	-	-	
Maruleng	167 381	167 381	36 824	1 446	4%	-	-	1 163	-	282	-	-	-	-	
Mopani	523 194	523 194	130 798	-	0%	-	-	-	-	-	-	-	-	-	
Total	1 107 475	1 107 475	264 162	28 380	11%	-	-	1 163	-	27 216	-	-	-	-	
Elias Motsoaledi	88 032	88 032	37 385	2 528	7%	-	-	2 528	-	-	-	-	-	-	
Ephraim Mogale	82 383	82 383	23 067	-	0%	-	-	-	-	-	-	-	-	-	
Tubatse Fetakgomo	200 578	200 578	50 145	-	0%	-	-	-	-	-	-	-	-	-	
Makhuduthamaga	125 383	125 383	31 346	4 178	13%	-	-	-	-	4 178	-	-	-	-	
Sekhukhune	424 001	424 001	106 000	6 324	6%	-	-	697	-	5 627	-	-	-	-	
Total	920 377	920 377	247 943	13 030	5%	-	-	3 225	-	9 805	-	-	-	-	
Makhado	424 622	424 622	106 156	-	0%	-	-	-	-	-	-	-	-	-	
Musina	87 455	87 455	20 023	-	#DIV/0!	-	-	-	-	-	-	-	-	-	
Collins Chabane	267 308	267 308	66 827	32 072	48%	-	-	21 884	-	9 908	-	-	-	-	
Thulamela	199 305	199 305	49 826	233	0%	-	-	233	-	-	-	-	-	-	
Vhembe	769 811	769 811	273 522	-	0%	-	-	-	-	-	-	-	-	-	
Total	1 748 501	1 748 501	516 354	32 305	6%	-	-	22 117	-	9 908	-	-	-	-	
Bela bela	60 920	60 920	15 230	-	0%	-	-	-	-	-	-	-	-	-	
Lephalale	113 661	113 661	28 415	-	0%	-	-	-	-	-	-	-	-	-	
Modimolle-Mookgop	151 473	151 473	37 868	-	0%	-	-	-	-	-	-	-	-	-	
Mogalakwena	290 790	290 790	72 697	-	0%	-	-	-	-	-	-	-	-	-	
Thabazimbi	125 212	125 212	31 303	2 600	8%	-	-	-	-	2 600	-	-	-	-	
Waterberg	900	900	225	-	0%	-	-	-	-	-	-	-	-	-	
Total	742 956	742 956	185 739	2 600	1%	-	-	-	-	2 600	-	-	-	-	

Source: National Treasury Local Government Database

Appendix – 4: Capital Expenditure

Appendix 4: Capital Expenditure - M01 July 2021-2022													
R'000	Original Budget	Adjusted Budget	Year To Date	YTD Actual	% of Budget	Energy Sources	Water Managemen	Waste Water	Waste Managem	Municipal governan	Comm unity	Economi	Other
Blouberg	68 144	68 144	17 036	-	0%	-	-	-	-	-	-	-	-
Capricorn	323 927	323 927	106 257	-	0%	-	-	-	-	-	-	-	-
Lepelle-Nkumpi	145 663	145 663	36 416	712	2%	-	-	-	-	-	-	712	-
Molemole	65 394	65 394	16 348	-	0%	-	-	-	-	-	-	-	-
Polokwane	1 128 560	1 128 560	282 140	6 821	2%	-	1 281	4 297	-	243	874	126	-
Total	1 731 687	1 731 687	458 198	7 533	2%	-	1 281	4 297	-	243	874	838	-
Ba-phalaborwa	56 127	56 127	14 032	842	6%	-	-	-	-	-	-	842	-
Greater Giyani	113 672	113 672	28 418	-	0%	-	-	-	-	-	-	-	-
Greater Letaba	116 244	116 244	29 061	-	0%	-	-	-	-	-	-	-	-
Greater Tzaneen	130 857	130 857	25 029	26 092	104%	-	-	-	-	-	-	26 092	-
Maruleng	167 381	167 381	36 824	1 446	4%	-	-	-	-	-	-	1 446	-
Mopani	523 194	523 194	130 798	-	0%	-	-	-	-	-	-	-	-
Total	1 107 475	1 107 475	264 162	28 380	11%	-	-	-	-	-	-	28 380	-
Elias Motsoaledi	88 032	88 032	37 385	2 528	7%	-	-	-	-	28	-	2 500	-
Ephraim Mogale	82 383	82 383	23 067	-	0%	-	-	-	-	-	-	-	-
Tubatse Fetakgom	200 578	200 578	50 145	-	0%	-	-	-	-	-	-	-	-
Makhuduthamaga	125 383	125 383	31 346	4 178	13%	-	-	-	-	-	-	4 178	-
Sekhukhune	424 001	424 001	106 000	6 324	6%	-	6 324	-	-	-	-	-	-
Total	920 377	920 377	247 943	13 030	5%	-	6 324	-	-	28	-	6 678	-
Makhado	424 622	424 622	106 156	-	0%	-	-	-	-	-	-	-	-
Musina	87 455	87 455	20 023	-	0%	-	-	-	-	-	-	-	-
Collins Chabane	267 308	267 308	66 827	32 072	48%	17 752	-	-	3 590	2 164	-	8 567	-
Thulamela	199 305	199 305	49 826	233	0%	-	-	-	-	-	-	233	-
Vhembe	769 811	769 811	273 522	-	0%	-	-	-	-	-	-	-	-
Total	1 748 501	1 748 501	516 354	32 305	6%	17 752	-	-	3 590	2 164	-	8 800	-
Bela bela	60 920	60 920	15 230	-	0%	-	-	-	-	-	-	-	-
Lephalale	113 661	113 661	28 415	-	0%	-	-	-	-	-	-	-	-
Modimolle-Mookgo	151 473	151 473	37 868	-	0%	-	-	-	-	-	-	-	-
Mogalakwena	290 790	290 790	72 697	-	0%	-	-	-	-	-	-	-	-
Thabazimbi	125 212	125 212	31 303	2 600	8%	-	-	842	-	-	860	-	898
Waterberg	900	900	225	-	0%	-	-	-	-	-	-	-	-
Total	742 956	742 956	185 739	2 600	1%	-	-	842	-	-	860	-	898

Source: National Treasury Local Government Database

Appendix – 5: Cash Flows

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	-	-	-	-	-	-
Capricorn	-	-	-	-	-	-
Lepelle-Nkumpi	126 714	(712)	(174)	125 828	285 750	411 578
Molemole	244 706	-	(57)	244 649	89 531	334 179
Polokwane	505 149	(115 673)	-	389 476	301 145	690 621
Total	876 569	(116 385)	(231)	759 952	676 425	1 436 378
Ba-phalaborwa	2 034	(968)	(386)	680	-	680
Greater Giyani	-	-	-	-	-	-
Greater Letaba	153 692	-	-	153 692	4 170	157 862
Greater Tzaneen	307 278	(27 965)	(236)	279 076	-	279 076
Maruleng	84 882	-	-	84 882	125 174	210 056
Mopani	-	-	-	-	-	-
Total	547 886	(28 933)	(622)	518 331	129 345	647 675
Elias Motsoaledi	(16 026)	(2 975)	(29)	(19 030)	11 379	(7 651)
Ephraim Mogale	83 832	-	-	83 832	250 618	334 451
Tubatse Fetakgodi	-	-	-	-	-	-
Makhuduthamaga	-	-	-	-	-	-
Sekhukhune	(310 070)	(6 324)	(360)	(316 754)	366 047	49 292
Total	(242 264)	(9 299)	(389)	(251 952)	628 044	376 092
Makhado	-	-	-	-	-	-
Musina	81 496	-	-	81 496	25 416	106 912
Collins Chabane	148 738	(42 511)	-	106 227	423 240	529 467
Thulamela	(13 381)	(4 936)	-	(18 317)	890 588	872 271
Vhembe	684 350	-	-	684 350	110 283	794 633
Total	901 202	(47 447)	-	853 755	1 449 527	2 303 283
Bela bela	46 905	(3 803)	-	43 102	14 985	58 086
Lephalale	-	0	(923)	(923)	-	(923)
Modimolle-Mookgosi	-	-	-	-	-	-
Mogalakwena	205 076	1 345	(1 998)	204 423	73 027	277 450
Thabazimbi	6 532	(8 241)	-	(1 709)	(13 386)	(15 095)
Waterberg	50 695	-	-	50 695	46 262	96 958
Total	309 209	(10 700)	(2 921)	295 588	120 888	416 476
Grad Total	2 392 602 182,00	- 212 764 811,00	- 4 163 047,00	2 175 674 324,00	3 004 229 471,00	5 179 903 795,00

Source: National Treasury Local Government Database

Appendix – 6: Debtors Age Analysis

R '000	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total
	Total	%	Total	%	Total	%	Total	%	
Blouberg	-	0%	-	0%	-	0%	-	0%	-
Capricorn	-	0%	-	0%	-	0%	-	0%	-
Lepelle-Nkumpi	34 523	4%	17 836	2%	14 500	2%	743 652	92%	810 511
Molemole	3 339	3%	3 386	3%	3 258	3%	97 660	91%	107 643
Polokwane	157 228	10%	166 645	11%	47 520	3%	1 175 130	76%	1 546 523
Total	195 090	8%	187 867	8%	65 278	3%	2 016 442	82%	2 464 677
Ba-Phalaborwa	37 120	2%	45 264	2%	29 592	2%	1 788 484	94%	1 900 460
Greater Giyani	-	0%	-	0%	-	0%	-	0%	-
Greater Letaba	3 197	1%	9 578	3%	3 321	1%	299 088	95%	315 184
Greater Tzaneen	78 472	9%	55 736	6%	23 869	3%	715 764	82%	873 841
Maruleng	-	0%	-	0%	-	0%	-	0%	-
Mopani	-	0%	-	0%	-	0%	-	0%	-
Total	118 789	4%	110 578	4%	56 782	2%	2 803 336	91%	3 089 485
Elias Mokoaledi	-	0%	-	0%	-	0%	-	0%	-
Ephraim Mogale	10 095	6%	3 232	2%	2 821	2%	148 280	90%	164 428
Tubatse Fetakgomo	-	0%	-	0%	-	0%	-	0%	-
Makhuduthamaga	(8)	0%	6 399	1%	6 576	1%	512 300	98%	525 267
Sekhukhune	18 513	6%	6 949	2%	5 834	2%	259 117	89%	290 413
Total	28 600	3%	16 580	2%	15 231	2%	919 697	94%	980 108
Makhado	-	0%	-	0%	-	0%	-	0%	-
Musina	14 865	13%	5 721	5%	3 724	3%	92 645	79%	116 955
Collins Chabane	4 455	2%	2 714	1%	2 693	1%	204 455	95%	214 317
Thulamela	12 734	2%	11 604	2%	11 138	2%	655 689	95%	691 165
Vhembe	-	0%	-	0%	-	0%	-	0%	-
Total	32 054	3%	20 039	2%	17 555	2%	952 789	93%	1 022 437
Bela Bela	19 269	7%	8 499	3%	8 199	3%	223 020	86%	258 987
Lephalale	-	0%	-	0%	-	0%	-	0%	-
Modimolle	-	0%	-	0%	-	0%	-	0%	-
Mogalakwena	52 243	4%	35 204	3%	33 761	3%	1 058 507	90%	1 179 715
Thabazimbi	18 465	3%	20 096	4%	13 195	2%	484 501	90%	536 257
Waterberg	128	93%	11	8%	-	0%	(1)	-1%	138
Total	90 105	5%	63 810	3%	55 155	3%	1 766 027	89%	1 975 097
Grand Total	464 638		398 874		210 001		8 458 291		9 531 804

Source: National Treasury Local Government Database

Appendix – 7: Debtors by Customer Group

R '000	Government		Business		Households		Other		Total
	Total	%	Total	%	Total	%	Total	%	
Blouberg	-	0%	-	0%	-	0%	-	0%	-
Capricorn	-	0%	-	0%	-	0%	-	0%	-
Lepelle-Nkomo	81 208	10%	673 401	83%	55 902	7%	-	0%	810 511
Molemole	107 643	100%	-	0%	-	0%	-	0%	107 643
Polokwane	98 854	6%	340 528	22%	1 107 141	72%	-	0%	1 546 523
Total	287 705	12%	1 013 929	41%	1 163 043	47%	0	0%	2 464 677
Ba-Phalaborwa	257 741	14%	70 483	4%	1 572 236	83%	-	0%	1 900 460
Greater Giyani	-	0%	-	0%	-	0%	-	0%	0
Greater Letabeng	24 027	8%	33 657	11%	257 500	82%	-	0%	315 184
Greater Tzane	28 261	3%	293 396	34%	552 185	63%	-	0%	873 842
Maruleng	-	0%	-	0%	-	0%	-	0%	0
Mopani	-	0%	-	0%	-	0%	-	0%	-
Total	310 029	10%	397 536	13%	2 381 921	77%	0	0%	3 089 486
Elias Motsoaledi	-	0%	-	0%	-	0%	-	0%	0
Ephraim Mogale	17 763	11%	103 579	63%	43 086	26%	-	0%	164 428
Tubatse Fetak	-	0%	-	0%	-	0%	-	0%	0
Makhudutham	488 969	93%	54 622	10%	284	0%	-18 608	-4%	525 267
Sekhukhune	16 296	6%	26 133	9%	247 984	85%	-	0%	290 413
Total	523 028	53%	184 334	19%	291 354	30%	-18 608	-2%	980 108
Makhado	-	0%	-	0%	-	0%	-	0%	0
Musina	28 702	25%	30 423	26%	57 830	49%	-	0%	116 955
Collins Chaba	58 412	27%	19 078	9%	136 826	64%	-	0%	214 316,00
T hulamela	56 894	8%	114 722	17%	519 549	75%	-	0%	691 165
Vhembe	-	0%	-	0%	-	0%	-	0%	-
Total	144 008	14%	164 223	16%	714 205	70%	0	0%	1 022 436
Bela Bela	21 065	8%	88 379	34%	149 542	58%	-	0%	258 986
Lephalale	-	0%	-	0%	-	0%	-	0%	0
Modimolle-Mo	-	0%	-	0%	-	0%	-	0%	-
Mogalakwena	1 179 715	100%	-	0%	-	0%	-	0%	1 179 715
Thabazimbi	15 478	3%	106 515	20%	414 263	77%	-	0%	536 256
Waterberg	-	0%	138	100%	-	0%	-	0%	138
Total	1 216 258,00	0,62	195 032,00	0,10	563 805,00	0,29	-	-	1 975 095,00
Grand Total	2 481 028,00		1 955 054,00		5 114 328,00		- 18 608,00		9 531 802,00

Source: National Treasury Local Government Database

Appendix – 8: Creditors Age Analysis

Appendix 8: Creditors Age Analysis - M01 July 2021/2022									
R '000	0 - 30 Days		Days		61 - 90 Days		Over 90 Days		Total
	Total	%	Total	%	Total	%	Total	%	Total
Blouberg	-	0%	-	0%	-	0%	-	0%	-
Capricorn	67	9%	623	83%	-	0%	61	8%	751
Lepelle-Nkumpi	79	94%	-	0%	-	0%	5	6%	84
Molemole	566	48%	193	16%	8	1%	414	35%	1 181
Polokwane	170 072	100%	175	0%	-	0%	1	0%	170 248
Total	170 784	99%	991	1%	8	0%	481	0%	172 264
Ba-Phalaborwa	1 292	51%	44	2%	7	0%	1 201	47%	2 544
Greater Giyani	-	0%	-	0%	-	0%	-	0%	-
Greater Letaba	-	0%	-	0%	-	0%	-	0%	-
Greater Tzaneen	581	43%	199	15%	22	2%	534	40%	1 336
Maruleng	-	0%	-	0%	-	0%	2	100%	2
Mopani	-	0%	-	0%	-	0%	-	0%	-
Total	1 873	48%	243	6%	29	1%	1 737	45%	3 882
Elias Motsoaledi	-	0%	-	0%	-	0%	-	0%	-
Ephraim	-	0%	-	0%	-	0%	-	0%	-
Mogale	-	0%	-	0%	-	0%	-	0%	-
Tubatse	-	0%	-	0%	-	0%	-	0%	-
Fetakgomo	-	0%	-	0%	-	0%	-	0%	-
Makhuduthamaga	202	99%	1	0%	-	0%	1	0%	204
Sekhukhune	(9 143)	-55%	1 687	10%	24 088	145%	-	0%	16 632
Total	(8 941)	-53%	1 688	10%	24 088	143%	1	0%	16 836
Makhado	316	175%	-	0%	-	0%	(135)	-75%	181
Musina	190	25%	167	22%	-	0%	412	54%	769
Collins Chabane	28 206	97%	5	0%	1	0%	812	3%	29 024
Thulamela	1 092	100%	-	0%	-	0%	-	0%	1 092
Vhembe	-	0%	-	0%	-	0%	-	0%	-
Total	29 804	96%	172	1%	1	0%	1 089	4%	31 066
Bela Bela	42 516	45%	2 029	2%	2 662	3%	47 761	50%	94 968
Lephalale	287	97%	8	3%	-	0%	1	0%	296
Modimolle-Mook	-	0%	-	0%	-	0%	-	0%	-
Mogalakwena	13 097	100%	-	0%	-	0%	-	0%	13 097
Thabazimbi	27 592	17%	6 567	4%	10 159	6%	115 111	72%	159 429
Waterberg	-	0%	-	0%	-	0%	140	100%	140
Total	83 492	31%	8 604	3%	12 821	5%	163 013	61%	267 930
Grand Total	277 012		11 698		36 947		166 321		491 978

Source: National Treasury Local Government Database

Appendix – 9: Creditors by Customer Group

Appendix 9: Creditors by Customer Group - M01 July 2021/2022																			
R '000	Bulk Electricity		Bulk Water		PAYE deductions		VAT		Pensions/Retirement		Loan Repayments		Trade Creditors		Auditor General		Other		Total
	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	
Blouberg	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0,00%	-	0%	-
Capricorn	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	643	86%	-	0,00%	108	14%	751
Lepelle-Nkumpi	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	84	100%	-	0,00%	-	0%	84
Molemole	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0,00%	1 181	100%	1 181
Polokwane	175	0%	-	0%	-	0%	-	0%	-	0%	-	0%	170 072	100%	-	0,00%	-	0%	170 247
Total	175	0%	-	0%	-	0%	-	0%	-	0%	-	0%	170 799	99%	-	0,00%	1 289	1%	172 263
Ba-Phalaborwa	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	2 472	97%	-	0,00%	72	3%	2 544
Greater Giyani	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0,00%	-	0%	-
Greater Letaba	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0,00%	-	0%	-
Greater Tzaneen	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	358	27%	-	0,00%	978	73%	1 336
Maruleng	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	2	100%	-	0,00%	-	0%	2
Mopani	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0,00%	-	0%	-
Total	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	2 832	73%	-	0,00%	1 050	27%	3 882
Elias Motsoaledi	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0,00%	-	0%	-
Ephraim Mogale	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0,00%	-	0%	-
Tubatse Fetakgomo	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0,00%	-	0%	-
Makhuduthamaga	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	130	64%	-	0,00%	73	36%	203
Sekhukhune	-	0%	15 262	92%	-	0%	-	0%	-	0%	-	0%	1 371	8%	-	0,00%	-	0%	16 633
Total	-	0%	15 262	91%	-	0%	-	0%	-	0%	-	0%	1 501	9%	-	0,00%	73	0%	16 836
Makhado	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	313	173%	-	0,00%	(132)	-73%	181
Musina	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	769	100%	-	0,00%	-	0%	769
Collins Chabane	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	29 024	100%	-	0,00%	-	0%	29 024
Thulamela	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	1 092	100%	-	0,00%	-	0%	1 092
Vhembe	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0,00%	-	0%	-
Total	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	31 198	100%	-	0,00%	(132)	0%	31 066
Bela Bela	19 996	21%	13 507	14%	-	0%	-	0%	-	0%	-	0%	55 798	59%	5 667	5,97%	-	0%	94 968
Lephalale	99	33%	-	0%	-	0%	-	0%	-	0%	-	0%	15	5%	-	0,00%	182	61%	296
Modimolle-Mookgopong	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0,00%	-	0%	-
Mogalakwena	2 294	18%	-	0%	6 562	50%	-	0%	-	0%	-	0%	-	0%	4 240	32,38%	-	0%	13 096
Thabazimbi	84	0%	4 121	3%	17 989	11%	-	0%	-	0%	-	0%	125 776	79%	11 459	7,19%	-	0%	159 429
Waterberg	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	70	100%	-	0,00%	-	0%	70
Total	22 473	8%	17 628	7%	24 551	9%	-	0%	-	0%	-	0%	181 659	68%	21 366	7,98%	182	0%	267 859
Grand Total	22 648		32 890		24 551		-		-		-		387 989		21 366		2 462		491 906

Source: National Treasury Local Government Database

Appendix – 10 – Grants

R '000	Municipal Infrastructure Grant		Public Transport Network Grant		Integrated National Electrification Programme (Municipal) Grant		Neighbourhood Development Partnership Grant (Capital Grant)		Rural Road Assets Management Systems Grant		Regional Bulk Infrastructure Grant (Schedule 5B)		Water Services Infrastructure Grant (Schedule 5B)	
	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality
Blouberg	56 764 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Capricorn	244 646 000	-	-	-	-	-	-	-	2 475 000	-	-	-	95 000 000	-
Lepelle-Nkumpi	57 085 000	185 005	-	-	7 000 000	-	-	-	-	-	-	-	-	-
Molemole	37 000 000	-	-	-	10 000 000	-	-	-	-	-	-	-	-	-
Polokwane	-	-	178 544 000	1 412 460	33 000 000	1 076 761	35 000 000	915 068	-	-	218 806 000	8 450 857	65 000 000	2 354 911
Total	395 495 000	185 005	178 544 000	1 412 460	50 000 000	1 076 761	35 000 000	915 068	2 475 000	-	218 806 000	8 450 857	160 000 000	2 354 911
Ba-phalaborwa	33 685 000	960 208	-	-	20 000 000	-	-	-	-	-	-	-	-	-
Greater Giyani	64 105 000	277 134	-	-	18 000 000	-	-	-	-	-	-	-	-	-
Greater Letaba	60 836 000	-	-	-	10 000 000	-	-	-	-	-	-	-	-	-
Greater Tzaneen	99 741 000	26 574 594	-	-	16 020 000	-	-	-	-	-	-	-	-	-
Maruleng	28 150 000	282 369	-	-	-	-	-	-	-	-	-	-	-	-
Mopani	481 869 000	-	-	-	-	-	-	-	2 255 000	-	-	-	42 363 000	-
Total	768 386 000	28 094 325	-	-	64 020 000	-	-	-	2 255 000	-	-	-	42 363 000	-
Elias Mokoaledi	57 984 000	-	-	-	21 348 000	9 421	-	-	-	-	-	-	-	-
Ephraim Mogale	35 189 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Tubatse Fetakgorn	99 240 000	-	-	-	20 000 000	-	-	-	-	-	-	-	-	-
Makhuduthamaga	65 627 000	4 376 607	-	-	20 000 000	-	-	-	-	-	-	-	-	-
Sekhukhune	504 052 000	5 627 134	-	-	-	-	-	-	2 341 000	-	-	-	-	-
Total	762 092 000	10 003 741	-	-	61 348 000	9 421	-	-	2 341 000	-	-	-	-	-
Makhado	94 768 000	7 280 217	-	-	11 296 000	-	-	-	-	-	-	-	-	-
Musina	36 988 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Collins Chabane	86 758 000	10 244 867	-	-	15 000 000	54 324	-	-	-	-	-	-	-	-
Thulamela	111 174 000	822 143	-	-	23 000 000	-	-	-	-	-	-	-	-	-
Vhembe	546 054 000	1 343 526	-	-	-	-	-	-	2 299 000	-	-	-	44 000 000	-
Total	875 742 000	19 690 753	-	-	49 296 000	54 324	-	-	2 299 000	-	-	-	44 000 000	-
Bela bela	27 194 000	-	-	-	-	-	-	-	-	-	-	-	32 086 000	280 099
Lephalate	46 014 000	4 144 717	-	-	26 500 000	-	-	-	-	-	-	-	-	-
Mogalakwena	165 710 000	204 270	-	-	25 000 000	-	-	-	-	-	-	-	37 000 000	-
Modimolle-Mookge	40 617 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Thabazimbi	34 960 000	3 379 308	-	-	22 000 000	56 421	-	-	-	-	-	-	-	-
Waterberg	-	-	-	-	-	-	-	-	2 179 000	-	-	-	-	-
Total	314 495 000	7 728 295	-	-	73 500 000	56 421	-	-	2 179 000	-	-	-	69 086 000	280 099

Source: National Treasury Local Government Database

R '000	Integrated Urban Development Grant		Local Government Financial Management Grant		Municipal Systems Improvement Grant		Expanded Public Works Programme Integrated Grant (Municipality)		Infrastructure Skills Development Grant		Energy Efficiency and Demand Side Management (Municipal)		Regional Bulk Infrastructure	
	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality
Blouberg	-	-	2 400 000	-	-	-	1 266 000	-	-	-	-	-	-	-
Capricorn	-	-	1 000 000	-	-	-	3 866 000	-	-	-	-	-	-	-
Lepelle-Nkumpi	-	-	2 000 000	35 022	-	-	1 969 000	331 100	-	-	-	-	-	-
Molemole	-	-	2 300 000	331 944	-	-	1 429 000	100 605	-	-	-	-	-	-
Polokwane	397 532 000	2 147 638	2 400 000	52 073	-	-	7 971 000	369 738	6 217 000	-	6 000 000	-	-	-
Total	397 532 000	#####	10 100 000	419 039	-	-	16 501 000	801 443	6 217 000	-	6 000 000	-	-	-
Ba-phalaborwa	-	-	3 100 000	-	-	-	1 195 000	-	-	-	3 000 000	-	-	-
Greater Giyani	-	-	2 200 000	71 308	-	-	3 851 000	352 600	-	-	-	-	-	-
Greater Letaba	-	-	2 000 000	41 667	-	-	1 918 000	-	-	-	4 000 000	-	-	-
Greater Tzaneen	-	-	2 000 000	-	-	-	8 463 000	-	-	-	-	-	-	-
Maruleng	-	-	1 850 000	-	-	-	1 175 000	-	-	-	-	-	-	-
Mopani	-	-	2 900 000	-	-	-	10 129 000	-	-	-	-	-	412 413 000	-
Total	-	-	14 050 000	112 975	-	-	26 731 000	352 600	-	-	7 000 000	-	412 413 000	-
Elias Motsaedi	-	-	2 650 000	283 991	-	-	2 199 000	158 321	-	-	-	-	-	-
Ephraim Mogale	-	-	3 100 000	-	-	-	1 195 000	-	-	-	4 015 000	-	-	-
Tubatse Fetakgomo	-	-	2 400 000	-	-	-	1 688 000	-	-	-	-	-	-	-
Makhuduthamaga	-	-	1 650 000	139 084	-	-	1 825 000	-	-	-	-	-	-	-
Sekhukhune	-	-	2 300 000	55 714	-	-	8 180 000	-	-	-	-	-	224 645 000	-
Total	-	-	12 100 000	478 789	-	-	15 087 000	158 321	-	-	4 015 000	-	224 645 000	-
Makhado	-	-	1 850 000	74 167	-	-	2 280 000	-	-	-	-	-	-	-
Musina	-	-	2 850 000	-	-	-	17 15 000	-	-	-	-	-	-	-
Collins Chabane	-	-	2 450 000	90 050	-	-	1 784 000	-	-	-	-	-	-	-
Thulamela	-	-	1 650 000	84 999	-	-	6 069 000	992 558	5 500 000	256 645	-	-	-	-
Vhembe	-	-	2 900 000	82 485	-	-	2 245 000	95 066	-	-	-	-	80 000 000	-
Total	-	-	11 700 000	331 701	-	-	14 093 000	1 087 624	5 500 000	256 645	-	-	80 000 000	-
Bela bela	-	-	1 650 000	-	-	-	1 353 000	-	-	-	3 000 000	-	-	-
Lephalale	-	-	1 650 000	134 243	-	-	1 220 000	-	-	-	-	-	-	-
Mogalakwena	-	-	1 950 000	-	-	-	1 292 000	-	-	-	-	-	70 739 000	-
Modimolle-Mookgopong	-	-	2 600 000	-	-	-	2 245 000	-	-	-	-	-	-	-
Thabazimbi	-	-	3 100 000	-	-	-	1 256 000	4 154	-	-	-	-	-	-
Waterberg	-	-	1 000 000	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	11 950 000	134 243	-	-	7 366 000	4 154	-	-	3 000 000	-	70 739 000	-

Source: National Treasury Local Government Database

R '000	Integrated National Electrification Programme (Eskom) Grant		Neighbourhood Development Partnership Grant (Technical Assistance)		Water Services Infrastructure Grant (Schedule 6B)		Municipal Systems Improvement Grant (Schedule 6B)		TOTALS	
	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality
Blouberg	3 285 000	-	-	-	-	-	-	-	63 715 000	-
Capricorn	-	-	-	-	-	-	3 871 000	-	350 858 000	-
Lepelle-Nkumpi	9 942 000	-	-	-	-	-	-	-	77 996 000	551 127
Molemole	6 146 000	-	-	-	-	-	-	-	56 875 000	432 549
Polokwane	52 353 000	-	300 000	-	-	-	-	-	1 003 123 000	16 779 506
Total	71 726 000	-	300 000	-	-	-	3 871 000	-	1 552 567 000	17 763 182
Ba-phalaborwa	7 612 000	-	-	-	-	-	-	-	68 592 000	960 208
Greater Giyani	17 061 000	-	-	-	-	-	-	-	105 217 000	701 042
Greater Letaba	9 874 000	-	-	-	-	-	-	-	88 628 000	41 667
Greater Tzaneen	17 566 000	-	-	-	-	-	-	-	143 790 000	26 574 594
Maruleng	8 557 000	-	-	-	-	-	-	-	39 732 000	282 389
Mopani	-	-	-	-	48 402 000	-	4 031 000	-	1 004 362 000	-
Total	60 670 000	-	-	-	48 402 000	-	4 031 000	-	1 450 321 000	28 559 900
Elias Mtshele	14 153 000	-	-	-	-	-	-	-	98 334 000	451 733
Ephraim Mogale	10 142 000	-	-	-	-	-	-	-	53 641 000	-
Tubatse Felagomo	66 364 000	-	-	-	-	-	-	-	189 692 000	-
Makhuduthamaga	32 303 000	-	-	-	-	-	-	-	121 405 000	4 515 691
Sekhukhune	-	-	-	-	50 000 000	-	4 031 000	-	795 549 000	5 682 848
Total	122 962 000	-	-	-	50 000 000	-	4 031 000	-	1 258 621 000	10 650 272
Makhado	11 634 000	-	-	-	-	-	-	-	121 828 000	7 354 384
Musina	14 923 000	-	-	-	-	-	-	-	56 476 000	-
Collins Chabane	20 743 000	-	-	-	-	-	-	-	126 735 000	10 389 241
Thulamela	43 074 000	-	600 000	-	-	-	-	-	191 067 000	2 156 345
Vhembe	-	-	-	-	-	-	3 031 000	-	680 529 000	1 521 077
Total	90 374 000	-	600 000	-	-	-	3 031 000	-	1 176 635 000	21 421 047
Bela bela	10 645 000	-	-	-	-	-	-	-	75 928 000	280 099
Lephalale	29 765 000	-	-	-	60 000 000	-	-	-	165 149 000	4 278 960
Mogalakwena	27 613 000	-	-	-	-	-	-	-	329 304 000	204 270
Modimolle-Mookgopong	1 710 000	-	-	-	60 000 000	-	-	-	107 172 000	-
Thabazimbi	15 824 000	-	-	-	70 000 000	-	-	-	147 140 000	3 439 883
Waterberg	-	-	-	-	-	-	4 398 000	-	7 577 000	-
Total	85 557 000	-	-	-	190 000 000	-	4 398 000	-	832 270 000	8 203 212

Source: National Treasury Local Government Database