



# LIMPOPO

PROVINCIAL GOVERNMENT  
REPUBLIC OF SOUTH AFRICA

## PROVINCIAL TREASURY

**Consolidated 71 report for the period ending  
30 June 2021**

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## **Disclaimer**

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## Acronyms

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

## **1 Introduction**

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

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

The Municipal Finance Chief Directorate is responsible for providing support on risk management, internal audit, supply chain management, internship programme and other MFMA related matters to municipalities and municipal entities. The Chief Directorate's function is to provide direction, support and guidance to enable municipalities to implement and maintain effective systems of risk management, Internal audit function, 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 actual information from the municipal In-Year financial monitoring system (i.e. section 71 reports).

### **3 Background**

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

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

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

Section 71(6) of the MFMA requires the Provincial Treasury to consolidate the monthly budget statements of the municipalities in the province and submit such report to the National Treasury by the 22nd working day of each month. This report is accordingly submitted to serve this required purpose.

In terms of Section 71(7) the Provincial Treasury also publishes this report in the form of an extraordinary gazette, which is tabled in the Provincial Legislature by no later than 45 days after the end of each quarter.

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

## **4 Key highlights – For June 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 5 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 91 percent of the year-to-date Budget which is a decrease of 28 percent from last month's performance of 119 percent.

### **Conditional Grants Spending**

*(Disclaimer- Grants Spending covers 19 Conditional Grants)*

Grant spending to date stood at precisely at 89 percent and indicates an improvement of 23 percent in just one month as M11 stood at 66 percent. This is a major concern as it indicates either non spending or incorrect transacting and reporting thereof by municipalities during the year. If the status quo is due to the former, then this is a major concern given the fact that for the past 5 years there were rejected rollovers of close to a billion (refer to the Midyear reports)

### **Capital Expenditure**

Overall actual capital expenditure stood at 98 percent to year-to-date budget of R6.9 billion. Municipalities are struggling to spend even on projects which are funded from own revenues. It should be noted that only 2 municipalities namely (Makhuduthamaga and Capricorn) met or exceeded the year-to-date budget and the rest (25) of the municipalities could not meet nor exceed the year-to-date budget. Furthermore, it should be noted that 1 municipality from the 2 that exceeded the year-to-date budget may have issues in reporting correctly evidenced by the fact that the current year to date actual is 1501 percent of the year-to-date budget and therefore indicating that the 98 percent capital spending is overstated. In general, the Municipalities are struggling to spend on capital projects as planned/projected.

### **Debtors/Accounts Receivables**



The debtors' book for municipalities in the province stood at R10.6 billion with 89 percent of the amount over 90 days thus unlikely to be collectable. Furthermore, 58 percent of the debt is attributable to households which indicates either weak credit controls or that municipalities' indigent register are not being adequately updated to include the growing number of poor households.

### **Creditors /Accounts Payables**

Municipalities continue to not pay their suppliers within the legislated 30-day period with Waterberg district municipalities being the highest by owing R1.2 billion of the R2.3 billion creditors' book being 74 percent of All the Districts Creditor's balance. The non-payment of creditors destroys the SMMEs in the region, stifles economic growth and results in job losses. It should be noted that 6 Municipalities did not pull through for the creditors reporting indicating that the Creditor's balance for M12 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 to the municipalities’ asset base. This has resulted in ailing infrastructure, such as unrepaired roads, no street lighting, water losses due to pipe bursts, etc. Furthermore, the spending on the repairs and maintenance budgets remains poor.

**Budgeting within the Financial Systems**

Poor reporting is observed with most municipalities in the province as they continue to budget outside their respective financial systems contrary to the mSCoA regulations. This results in the in-year reporting being distorted from the initial budget targets and could result in municipalities resulting in high UIFW at the end of the year. The Provincial Treasury has held mSCoA Live demonstration sessions in May 2021 to test the extent of mSCoA compliance and system usage by municipalities in attempts to assist in full usage of the financial systems. The Results 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**

**Table 1: MSCOA - Summary - Upload and Segment Validation**

Report	Successful Submission	Outstanding	Segment Errors	Submission Errors	Total	Segment Correct %	Segment Issues %
CR12	25	1	0	1	27	93%	7%
DB12	24	3	0	0	27	89%	11%

Source: National Treasury Local Government Database

Table 1 indicates that as at the close of M12 reporting period, there were a few submissions issues falling under non-financial data. On Creditor's books 1 report was outstanding with 1 report submitted with errors and on debtors 3 reports were outstanding. These two Non-Financial Data reports on Creditors and Debtors respectively yielded 93 percent and 89 percent successful segment validation.

Furthermore, it was noted that only 35% of the submissions for M12 were in line with s71 of the MFMA (submission within 10 working days). The latest submission period observed was 15 days submission after the due date with earliest submission being 5 days before the due date.

Most Municipalities made submissions on dates outside the due date which was the 14<sup>th</sup> of July for M12. The late submissions may be an indication that municipalities have not yet administered effective control over their financial systems. PT will be placing attention on this focus area over the 2021/2022 financial year in attempts to support municipalities to comply with s71 of the MFMA.

## **6 Budget Implementation Overview**

This consolidated State of Municipal Finances report covers the financial performance of the municipalities for the period ending 30 June 2020/21. 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 Budgeting for CoVID-19 Projects**

Since the declaration of the National State of Disaster Regulations under the Disaster Management Act, 2002 regarding steps to prevent an escalation of the disaster or to

alleviate, contain and minimize the effects of the Disaster have been updated from time to time.

In June 2020, the Minister of Finance announced additional equitable allocations to local government to boost the response towards the pandemic. Furthermore, municipalities were guided through mSCoA Circular 9 on the need to create CoVID-19 specific projects within their respective financial systems. This would ensure transparency as to how grant allocations related to the pandemic are budgeted and expensed.

Municipalities that had not created CoVID-19 projects nor recognized the additional equitable share allocation in their original budgets were advised to pass Special Adjustments Budgets by no later than 30 September 2020. Only one municipality in the province did not need to pass a special adjustment budget as it had met all the requirements during the original budget phase. By the 28<sup>th</sup> of February 2021, municipalities in the province adopted the main Adjustment budgeted as regulated by s28 of the MFMA, assessments of the Adjustment Budgets were conducted, and municipalities were advised to create CoVID-19 projects accordingly.

## **5.2 Reducing unfunded budgets**

Further to municipalities being required to pass Special Adjustment Budgets to recognise the additional equitable share and the creation of Covid-19 projects on the systems, municipalities were also advised to ensure that any unfunded original budgets be corrected during this process. Municipalities with deep underlying financial problems which could not be funded in the short term were advised to adopt Budget Funding Plans together with the unfunded Main Adjustment Budgets in order to outline the key measures to be taken to move towards funded positions in the future. Seven municipalities with unfunded Special Adjustment budgets were therefore encouraged to develop Realistic and Practical Funding plans.

### 5.3 Consolidated Budget Performance

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

**Table 2 : Consolidated Budget Performance Summary for the Month ending 30 June 2021**

Summary - Table C4 Monthly Budgeted Financial Performance ( All ) for period ending (M12) 30 June 2021										
Description/Ref	2020/21	Budget year 2020/21								
		R thousands	Audited Outcome	Original Budget	Adjusted Budget	M10 Apr Actual	Q4 June Actual	YTD Actual	YTD Budget	YTD Variance
<b>Revenue By Source</b>										
Property rates		2 031 999	2 087 415	143 287	447 036	1 847 783	2 087 415	(239 632)	(11.48)	2 087 415
Service charges - electricity		3 694 186	3 692 341	340 406	877 108	2 757 960	3 692 341	(934 381)	(25.31)	3 692 341
Service charges - water revenue		1 139 435	1 218 305	79 077	177 365	959 684	1 218 305	(258 621)	(21.23)	1 218 305
Service charges - sanitation		303 119	299 137	4 943	63 838	252 663	299 137	(46 474)	(15.54)	299 137
Service charges - refuse revenue		390 743	382 419	15 447	65 816	337 441	382 419	(44 978)	(11.76)	382 419
Rental of facilities and equipment		42 999	30 029	1 425	4 477	18 334	30 029	(11 695)	(38.95)	30 029
Interest earned - external investments		240 555	191 342	3 113	29 789	145 777	191 342	(45 565)	(23.81)	191 342
Interest earned - outstanding loans		624 881	606 128	50 202	103 109	633 640	606 128	27 512	4.54	606 128
Dividends received				6	16	3 169		3 169		
Fines, penalties and forfeits		213 280	137 437	9 146	18 766	44 188	137 437	(93 249)	(67.85)	137 437
Licences and permits		162 719	143 751	9 357	22 438	104 194	143 751	(39 558)	(27.52)	143 751
Agency services		151 033	103 406	8 439	39 382	166 819	103 406	63 412	61.32	103 406
Transfers and subsidies		10 876 758	12 403 377	161 508	772 271	12 440 745	12 403 377	37 368	0.30	12 403 377
Other revenue		416 064	564 793	14 403	21 379	264 942	564 793	(299 851)	(53.09)	564 793
Gains		20 734	11 734	2 107	2 241	6 733	11 734	(5 001)	(42.62)	11 734
<b>Total</b>	<b>-</b>	<b>20 308 506</b>	<b>21 871 616</b>	<b>842 867</b>	<b>2 645 029</b>	<b>19 984 071</b>	<b>21 871 616</b>	<b>(1 887 545)</b>	<b>(8.63)</b>	<b>21 871 616</b>
<b>Expenditure By Type</b>										
Employee related costs		6 643 664	6 646 959	522 868	1 462 559	6 139 013	6 646 959	(507 946)	(7.64)	6 646 959
Remuneration of councillors		563 771	556 262	43 986	125 250	539 890	556 262	(16 372)	(2.94)	556 262
Debt impairment		944 743	1 135 191	(39 316)	33 198	278 066	1 135 191	(857 125)	(75.50)	1 135 191
Depreciation and asset impairment		1 945 800	2 019 532	43 357	115 967	662 005	2 019 532	(1 357 527)	(67.22)	2 019 532
Finance charges		244 411	221 339	2 172	11 636	72 994	221 339	(148 345)	(67.02)	221 339
Bulk purchases - electricity		2 658 328	2 663 769	138 587	616 817	2 368 675	2 663 769	(295 094)	(11.08)	2 663 769
Inventory consumed		1 385 492	1 503 840	133 768	571 029	1 543 299	1 503 840	39 459	2.62	1 503 840
Contracted services		2 690 809	3 521 282	257 805	832 070	3 045 575	3 521 282	(475 708)	(13.51)	3 521 282
Transfers and subsidies		97 126	133 549	11 319	45 547	103 381	133 549	(30 168)	(22.59)	133 549
Other expenditure		2 099 056	2 112 491	159 657	521 049	1 804 363	2 112 491	(308 127)	(14.59)	2 112 491
Losses		18 891	23 121	(7)	8 975	13 508	23 121	(9 613)	(41.58)	23 121
<b>Total Expendi</b>	<b>-</b>	<b>19 292 091</b>	<b>20 537 336</b>	<b>1 274 198</b>	<b>4 344 096</b>	<b>16 570 770</b>	<b>20 537 336</b>	<b>(3 966 566)</b>	<b>(19.31)</b>	<b>20 537 336</b>
<b>Surplus/(Deficit)</b>	<b>-</b>	<b>1 016 415</b>	<b>1 334 280</b>	<b>(431 332)</b>	<b>(1 699 067)</b>	<b>3 413 301</b>	<b>1 334 280</b>	<b>2 079 021</b>	<b>155.82</b>	<b>1 334 280</b>
Transfers		4 446 092	4 801 605	269 947	851 610	3 350 723	4 801 605	(1 456 507)	(30.30)	4 801 605
Transfers		2 041	1 550	47	127	680	1 550	(870)	(56.14)	1 550
Transfers and subsidies - capital		920	28 257	790	3 880	16 866	28 257	(11 391)	(40.31)	28 257
<b>Surplus/(Deficit)</b>	<b>-</b>	<b>5 465 468</b>	<b>6 165 693</b>	<b>(160 549)</b>	<b>(843 451)</b>	<b>6 781 571</b>	<b>6 171 318</b>	<b>610 253</b>	<b>9.89</b>	<b>6 165 693</b>
Taxation										
<b>Surplus</b>	<b>-</b>	<b>5 465 468</b>	<b>6 165 693</b>	<b>(160 549)</b>	<b>(843 451)</b>	<b>6 781 571</b>	<b>6 171 318</b>	<b>610 253</b>	<b>9.89</b>	<b>6 165 693</b>
Attributable to minorities										
<b>Surplus</b>	<b>-</b>	<b>5 465 468</b>	<b>6 165 693</b>	<b>(160 549)</b>	<b>(843 451)</b>	<b>6 781 571</b>	<b>6 171 318</b>	<b>610 253</b>	<b>9.89</b>	<b>6 165 693</b>
Share										
<b>Surplus/(Deficit)</b>	<b>-</b>	<b>5 465 468</b>	<b>6 165 693</b>	<b>(160 549)</b>	<b>(843 451)</b>	<b>6 781 571</b>	<b>6 171 318</b>	<b>610 253</b>	<b>9.89</b>	<b>6 165 693</b>

Source: National Treasury Local Government Database

As at 30 June 2021 R19.98 billion was recognised against YTD budget of R21.87 billion leading to a variance in over billing of 9 percent being. The expenditure was R16.57 billion against the YTD linear budget of R20.53 billion being Under Expenditure by 19 percent.

### **5.3.1 Operating Revenue**

Municipalities have on average raised R19.98 billion or 91 percent against the linear year to date budget of R21.87 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 R12.44 billion (62 percent) of YTD actuals.
- Other Revenue– YTD actual is R264 million (1 percent) of YTD actuals.
- Other Service Charges Billed– YTD actual is R1.1 billion (6 percent) of YTD actuals.
- Refuse Removal Billed– YTD actual is R337 million (2 percent) of YTD actuals.
- Sanitation Billed– YTD actual is R252 million (1 percent) of YTD actuals.
- Water Billed– YTD actual is R959 million (5 percent) of YTD actuals.
- Electricity Billed– YTD actual is R2.76 billion (14 percent) of YTD actuals. As much as municipalities have challenges collecting from the electricity item, this is the second highest item after grants revenue.
- Property Rates– YTD actual is R1.85 billion (9 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.

The Following Extract reflected in Table 3 presents the sequential Performance and State of the Revenue Sources for the month ending June 2021.

**Table 3 : Sequential Performance and State of the Revenue Sources**

Rating	Revenue Source	Value	%
1	Transfers Recognised	12 440 745 461,00	62%
2	Electricity Billed	2 757 960 219,00	14%
3	Property Rates Billed	1 847 782 717,00	9%
4	Other Service Charges Billed	1 122 852 933,00	6%
5	Water Billed	959 683 713,00	5%
6	Refuse Removal Billed	337 441 128,00	2%
7	Other Revenue	264 942 186,00	1%
8	Sanitation Billed	252 662 909,00	1%
Totals		19 984 071 266,00	100%

Source: National Treasury Local Government Database

Municipalities are advised to maximise current revenue streams, to investigate other revenue streams to augment the current streams thereby reducing heavy reliance on grants. Municipalities are required to verify figures reported to ensure that there is alignment between figures presented in Municipal Council and figures reported to National Treasury LG database.

Furthermore, municipalities are advised to review the reported figures for accuracy and completeness as uninformed financial decisions may be made due to non-credible information.

### 5.3.2 Operating expenditure

In June 2021, total operating expenditure amounted to R16.57 billion or 81 percent against the year-to-date budget or R20.54 billion. The lower than forecast spending is not necessarily cost savings that municipalities have realised for the period. The low expenditure is mainly attributable to municipalities not factoring depreciation during the financial year until the end of the financial year.

The following actuals were achieved for the period under review against the YTD Budget of R20.54 billion Total Expenditure:

- Employee related costs (R6.13 billion or 37 percent)
- Bulk purchases (R2.37 billion or 14 percent)

- Contracted services (R3.04 billion or 18 percent)
- Transfers and subsidies (R103 million or 1 percent)
- Other expenditure (R3.43 billion or 21 percent)

The following extract presents the sequential performance per Item.

**Table 4 : Sequential performance per Expenditure Item**

Rating	Expenditure Item	Value	%
1	Employee Related Cost	6 139 013 157,00	37%
2	Other Expenditure	3 434 164 399,00	21%
3	Contracted Services	3 045 574 915,00	18%
4	Bulk Purchases	2 368 675 269,00	14%
5	Depreciation and asset impairment	662 004 734,00	4%
6	Councillor Remuneration	539 890 465,00	3%
7	Debt Impairment	278 066 115,00	2%
8	Transfers and Subsidies	103 381 171,00	1%
9	Other Materials	-	0%
Total		16 570 770 225	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.

### 5.3.3 Cash flow

Municipalities in the Province closed the month of June 2021 with a surplus cash and cash equivalent of R6.76 billion. This may be because of incorrect data strings uploaded to the portal which create non-alignment of data strings and schedule C.

Furthermore, a test was performed over a few Municipalities, and it has been noted that the mapping of the Cashflow for some municipalities is incorrect and a full analysis for the listing of Municipalities that have been incorrectly mapped will be conducted by Provincial treasury.



## 5.4 Financial Performance – District Breakdown

### 5.4.1 Operating Revenue per district

Table 5 below shows the operating revenue performance broken down per district and the main revenue items for the month ending 30 June 2021.

**Table 5 : Operating Revenue per district**

R'000	Original Budget	Adjusted Budget	YTD Budget	YTD Actual	% of year to date Budget	Property Rates Billed 1	Service Charges					Other Revenue	Transfers Recognised
							Electricity Billed	Water Billed	Sanitation Billed	Refuse Removal Billed	Other Service Charges Billed		
Capricorn	5 472 344	5 752 841	5 752 841	5 242 858	91%	569 318	1 104 846	313 189	148 369	125 155	277 622	34 787	2 669 572
Mopani	4 529 344	4 804 597	4 804 597	3 721 785	77%	294 845	404 974	4 370	1 527	56 755	229 529	86 867	2 642 918
Sekhukhune	2 922 659	3 236 214	3 236 214	3 922 720	121%	300 991	158 276	72 958	12 453	37 616	199 246	85 835	3 055 346
Vhembe	3 968 002	4 506 893	4 506 893	4 233 580	94%	231 756	463 644	277 238	1 167	54 999	181 005	39 370	2 984 400
Waterberg	3 416 157	3 571 072	3 571 072	2 863 128	80%	450 873	626 221	291 928	89 147	62 917	235 450	18 083	1 088 509
<b>Totals</b>	<b>20 308 506</b>	<b>21 871 616</b>	<b>21 871 616</b>	<b>19 984 071</b>	<b>91%</b>	<b>1 847 783</b>	<b>2 757 960</b>	<b>959 684</b>	<b>252 663</b>	<b>337 441</b>	<b>1 122 853</b>	<b>264 942</b>	<b>12 440 745</b>

Source: National Treasury Local Government Database

The original total operating revenue budget for the province initially stood at R20.3 billion, this was subsequently adjusted upward to R21.9 billion as municipalities recognised the additional Equitable Share allocations from National Treasury. The aggregate year-to-date revenue budget stood at R21.87 billion as at 30 June 2021 of which R19.98 billion was realised during the period, creating under performance of 9 percent.

Sekhukhune District realised the highest revenue to its year-to-date budget at 121 percent followed by Vhembe District at 94 percent. The third highest revenue raised was by Capricorn District at 91 percent with Waterberg and Mopani raising the lowest at 80 percent and 77 percent, respectively.

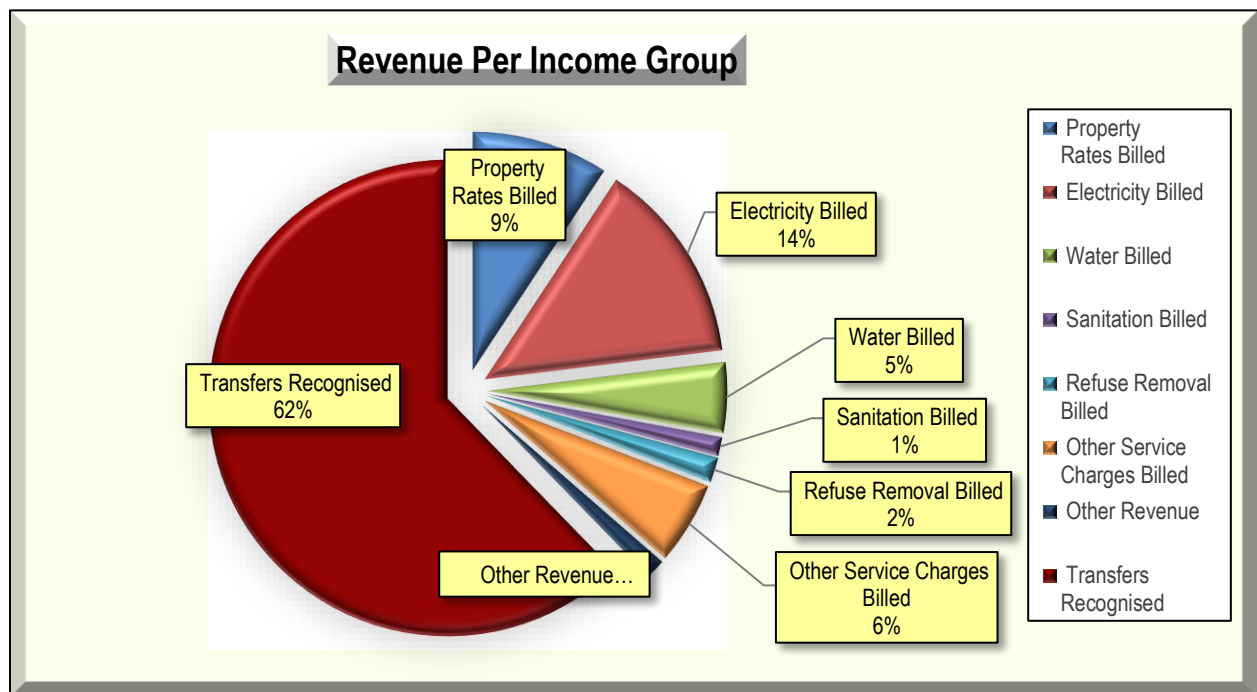
**Table 6 : Operating Revenue performance at District Level**

Rating	R'000	Original Budget	Adjusted Budget	YTD Budget	YTD Actual	% of year to date Budget
1	Capricorn	5 472 344	5 752 841	5 752 841	5 242 858	91%
2	Mopani	4 529 344	4 804 597	4 804 597	3 721 785	77%
3	Sekhukhune	2 922 659	3 236 214	3 236 214	3 922 720	121%
4	Vhembe	3 968 002	4 506 893	4 506 893	4 233 580	94%
5	Waterberg	3 416 157	3 571 072	3 571 072	2 863 128	80%
<b>Totals</b>		<b>20 308 506</b>	<b>21 871 616</b>	<b>21 871 616</b>	<b>19 984 071</b>	<b>91%</b>

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 62 percent (or R12.44 billion)
- Electricity revenue is the second highest at 14 percent (or R2.76 billion).
- Other revenues make up 1 percent (or 265 million) of actual revenue raised.
- Other Service Charges make up to 6 percent (or 1.12 billion) of actual revenue raised.
- Water billings make up about 5 percent (or 959 million) of year-to-date revenue raised.

#### 5.4.2 Operating Expenditure per District

Table 7 below shows the operating expenditure performance broken down per district and the main expenditure items for the month ending 30 June 2021.

**Table 7 : Operating Expenditure per district**

R'000	Original Budget	Adjusted Budget	YTD Budget	YTD Actual	% of Budget	Employee Related Cost	Councillor Remuneration	Debt Impairment	Depreciation and asset impairment	Bulk Purchases	Contracted Services	Other Materials	Transfers and Subsidies	Other Expenditure
Capricorn	5 359 757	5 639 419	5 639 419	4 562 078	81%	1 565 146	105 816	49 150	122 903	811 742	1 085 026	-	35 982	786 314
Mopani	4 196 762	4 379 619	4 379 619	3 452 828	79%	1 109 887	121 857	45	22 879	502 489	410 950	-	30 405	1 254 315
Sekhukhune	2 684 672	2 959 705	2 959 705	2 821 922	95%	1 018 061	140 071	151 582	76 068	117 468	733 312	-	19 608	565 753
Vhembe	3 680 936	4 102 165	4 102 165	3 079 300	75%	1 415 625	105 550	40 432	312 501	281 582	473 979	-	17 039	432 593
Waterberg	3 369 965	3 456 428	3 456 428	2 654 642	77%	1 030 295	66 596	36 857	127 653	655 395	342 307	-	348	395 190
<b>Total</b>	<b>19 292 091</b>	<b>20 537 336</b>	<b>20 537 336</b>	<b>16 570 770</b>	<b>81%</b>	<b>6 139 013</b>	<b>539 890</b>	<b>278 066</b>	<b>662 005</b>	<b>2 368 675</b>	<b>3 045 575</b>	<b>-</b>	<b>103 381</b>	<b>3 434 164</b>

Source: National Treasury Local Government Database

The original total operating expenditure budget for the province stood at R19.3 billion, this was subsequently adjusted upward to R20.5 billion as municipalities added CoVID-19 projects linked to the increased equitable share allocation. The aggregate year-to-date expenditure budget stood at R20.54 billion as at 30 June 2021 of which R16.57 billion was spent during the period, making an under-performance of 19 percent. This is mainly due to municipalities not depreciating their assets monthly.

**Table 8 : Sequential Performance of operating expenditure**

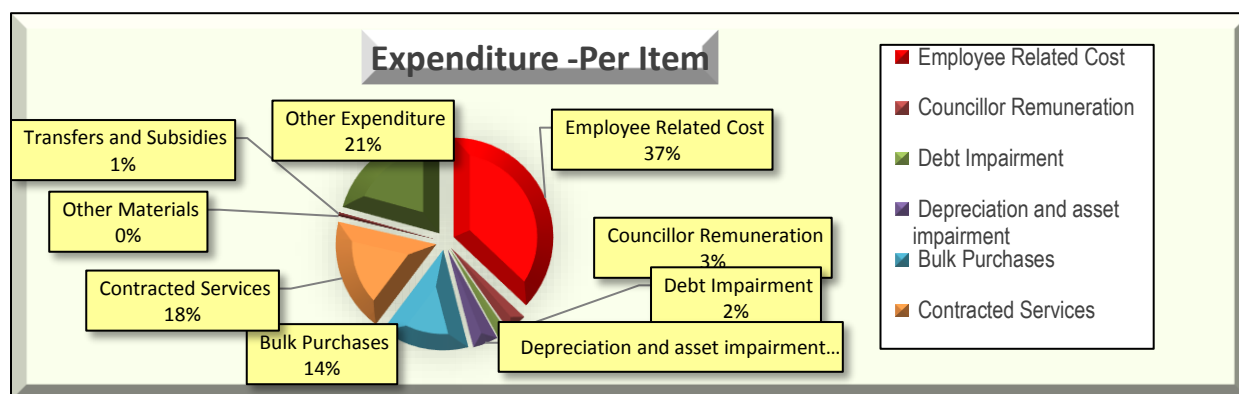
Rating	R'000	Original Budget	Adjusted Budget	YTD Budget	YTD Actual	Performance against YTD
1	Sekhukhune	2 684 672	2 959 705	2 959 705	2 821 922	95%
2	Capricorn	5 359 757	5 639 419	5 639 419	4 562 078	81%
3	Mopani	4 196 762	4 379 619	4 379 619	3 452 828	79%
4	Waterberg	3 369 965	3 456 428	3 456 428	2 654 642	77%
5	Vhembe	3 680 936	4 102 165	4 102 165	3 079 300	75%
<b>Total</b>		<b>19 292 091</b>	<b>20 537 336</b>	<b>20 537 336</b>	<b>16 570 770</b>	<b>81%</b>

Source: National Treasury Local Government Database

Sekhukhune District realised the highest expenditure in relation to its year-to-date budget at 95 percent with Capricorn recording the second highest performance at 81 percent. Mopani, Waterberg and Vhembe respectively recorded 79, 77 & 75 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 37 percent (or R6.12 billion)
- Other Expenditure is the second highest at 21 percent (or R3.43 billion).
- Contracted services make up 18 percent (or R3.05 billion)

- Bulk Purchases make up 14 percent (or R2.37 billion) of total year to date expenditure.

### 5.4.3 Capital spending and sources of finance

**Table 9 : Capital Expenditure per district**

*Capital Sources of Finance per District - M12 June 2021*

R'000	Original Budget	Adjusted Budget	Year To Date Budget	YTD Actual	% of Budget
Capricorn	1 780 017 051,00	1 765 700 729,00	1 765 700 729,00	1 313 274 007,00	74%
Mopani	1 173 877 606,00	1 502 699 997,00	1 502 699 997,00	1 074 490 726,00	72%
Sekhukhune	890 702 411,00	1 079 355 908,00	1 079 355 908,00	2 877 328 637,00	267%
Vhembe	1 605 534 423,00	1 772 164 885,00	1 772 164 885,00	1 012 460 292,00	57%
Waterberg	704 590 558,00	791 705 531,00	791 705 531,00	497 520 449,00	63%
<b>Totals</b>	<b>6 154 722 049,00</b>	<b>6 911 627 050,00</b>	<b>6 911 627 050,00</b>	<b>6 775 074 111,00</b>	<b>98%</b>

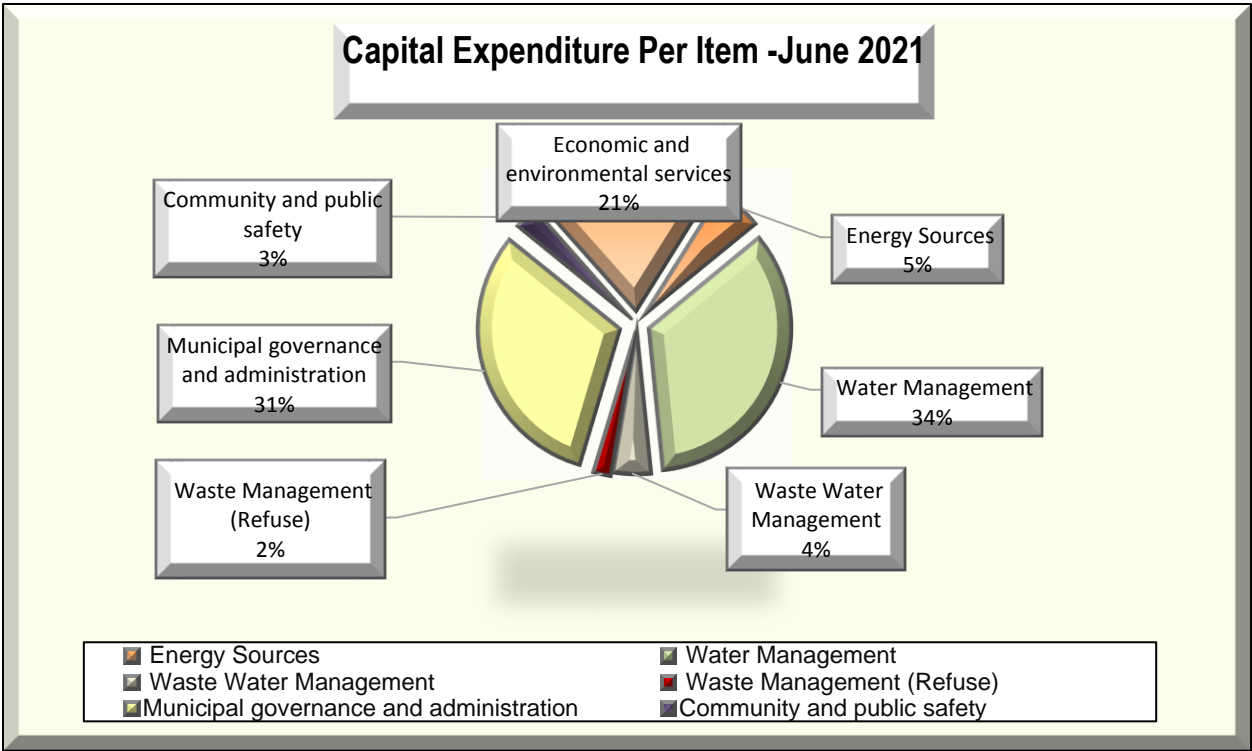
Source: National Treasury Local Government Database

The original capital budget for municipalities in the province stood at R6.2 billion which was revised upwards during the special adjustment budget process to R6.78 billion. The reported year-to-date capital expenditure stood at R6.9 billion or 98 percent against the year-to-date budget of R6.3 billion as at the end of June 2021.

Sekhukhune District reflected the highest capital expenditure against the budget at 267 percent. Capricorn District recorded the second highest at 74 percent followed by Mopani at 72 percent. Waterberg and Vhembe respectively recorded 63 & 57 percent.

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

**Figure 3 : Expenditure per Item**



Source: National Treasury Local Government Database

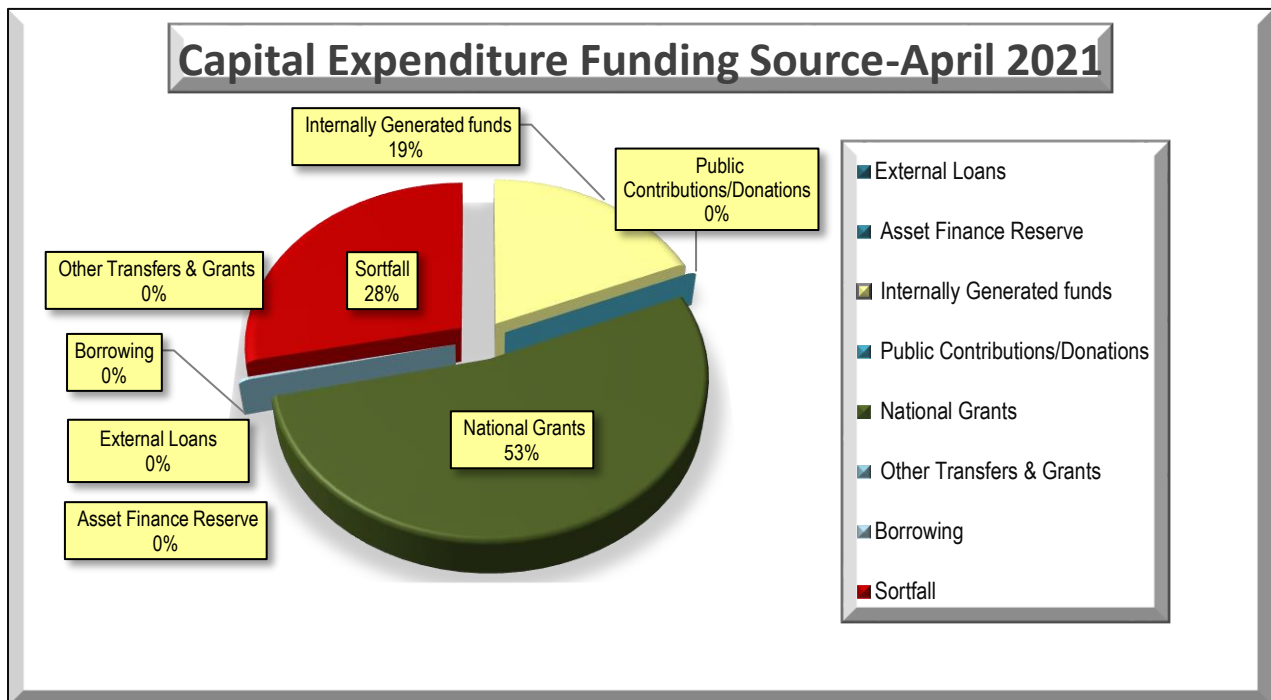
It can be observed that Water Management and Municipal Governance & Administration together make up the largest portion of the year-to-date municipal capital spending in the province at 34 and 31 percent respectively. Economic and environmental services stand at 21 percent, Energy sources and Wastewater management respectively reported 5 and 3 percent. Community & public safety as well as Waste management respectively recorded 3 and 2 percent.

**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	1 780 017	1 765 701	1 765 701	1 313 274	74%	-	-	265 673	-	1 027 823	-	-	-	0	-
Mopani	1 173 878	1 502 700	1 502 700	1 074 491	72%	-	-	271 570	-	761 592	-	-	-	16 187	-
Sekhukhune	890 702	1 079 356	1 079 356	2 877 329	267%	-	-	345 106	-	712 935	14 955	-	-	-	-
Vhembe	1 605 534	1 772 165	1 772 165	1 012 460	57%	-	-	337 452	-	629 324	-	-	2 482	-	-
Waterberg	704 591	791 706	791 706	497 520	63%	-	-	37 872	-	451 835	5 075	-	-	-	-
<b>Totals</b>	<b>6 154 722</b>	<b>6 911 627</b>	<b>6 911 627</b>	<b>6 775 074</b>	<b>98%</b>	<b>-</b>	<b>-</b>	<b>1 257 673</b>	<b>-</b>	<b>3 583 508</b>	<b>20 030</b>	<b>-</b>	<b>2 482</b>	<b>16 187</b>	<b>-</b>

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 53 percent (or R3.58 billion) of the year-to-date capital funding of R6.78 billion while own revenue makes up 19 percent (R1.26 billion)

It should be noted that the capital funding by both (National Grants, Own Revenue and borrowings) do not cover the reported Actuals to date. The Funding only covers 69 percent of the Reported Expenditure to date and indicates a shortfall of 31 percent, this is because of some municipalities not correctly configuring their financial system to report accurately, furthermore some municipalities are signing off on information that is not credible.

#### 5.4.4 Cash Flow

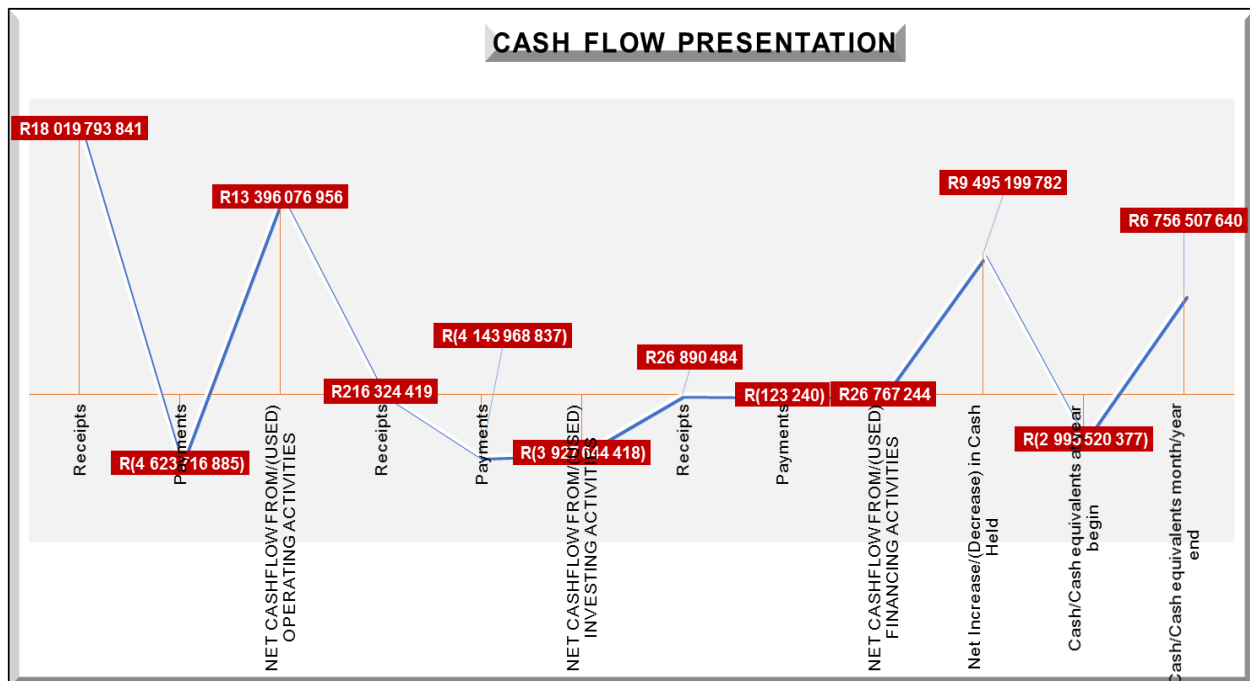
**Table 11 : Cash Flow**

Cashflow M12 June 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	5 324 127	(665 477)	4 658 650	684	(849 546)	(848 862)	(458)	(123)	(582)	3 809 206	(712 296)	3 118 590
Mopani	4 425 088	(49 513)	4 375 574	677	(1012 165)	(1011488)	29 915	-	29 915	3 394 001	72 850	3 508 796
Sekhukhune	1806 251	(2 067 515)	(261264)	309 281	(625 769)	(316 488)	(309)	-	(309)	(578 061)	895 372	530 404
Vhembe	3 813 889	(1055 441)	2 758 448	(98 109)	(1 168 331)	(1266 440)	586	-	586	1492 594	(3 801345)	(2 363 171)
Waterberg	2 650 440	(785 770)	1864 669	3 792	(488 158)	(484 366)	(2 843)	-	(2 843)	1377 460	549 899	1961888
<b>Total</b>	<b>18 019 794</b>	<b>(4 623 717)</b>	<b>13 396 077</b>	<b>216 324</b>	<b>(4 143 969)</b>	<b>(3 927 644)</b>	<b>26 890</b>	<b>(123)</b>	<b>26 767</b>	<b>9 495 200</b>	<b>(2 995 520)</b>	<b>6 756 508</b>

Source: National Treasury Local Government Database

**Figure 5 : Cashflow Performance**



Source: National Treasury Local Government Database



As per the data strings drawn from LG database, cash and cash equivalents at the period beginning reflected a negative balance of R3 billion and a positive closing balance of R6.8 billion in June 2021. The reported information is inaccurate because of non-alignment of schedule C and data strings as well as incorrect mapping. LPT will continue to work with municipalities to ensure full alignment between council approved documents and what is contained in the financial systems of municipalities.

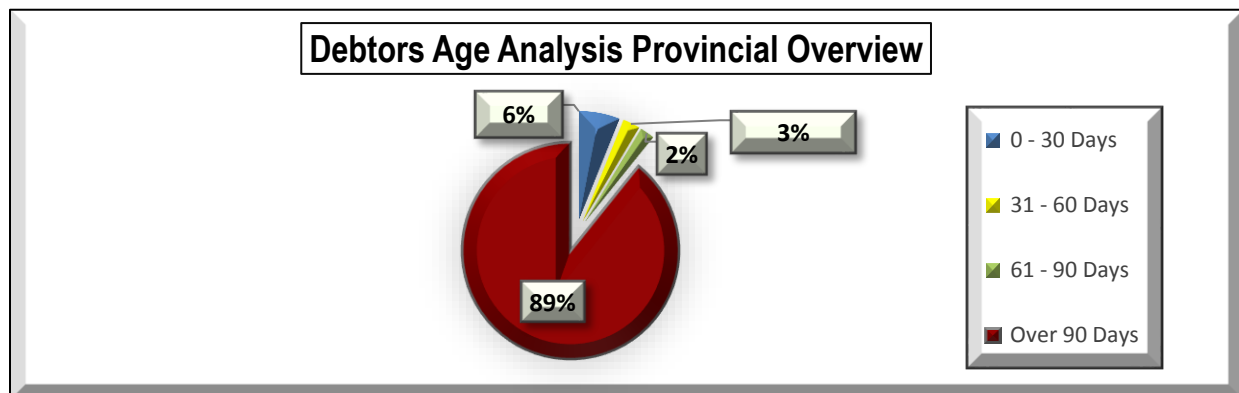
### 5.4.5 Debt Management

**Table 12 : Debtors Age Analysis**

Debtors Detail - M12 June 2021									
R '000	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total
	Total	%	Total	%	Total	%	Total	%	Total
Capricorn	288 320	11%	83 565	3%	62 227	2%	2 140 354	83%	2 574 466
Mopani	167 463	5%	61 527	2%	63 684	2%	2 919 834	91%	3 212 507
Sekhukhune	51 872	4%	21 866	2%	24 110	2%	1 275 311	93%	1 373 159
Vhembe	16 283	2%	14 214	2%	12 959	1%	851 254	95%	894 709
Waterberg	116 632	5%	90 047	4%	66 956	3%	2 280 852	89%	2 554 486
<b>Total</b>	<b>640 570</b>	<b>6%</b>	<b>271 219</b>	<b>3%</b>	<b>229 935</b>	<b>2%</b>	<b>9 467 604</b>	<b>89%</b>	<b>10 609 328</b>

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 debts over 90 days is Vhembe at 95 percent followed by Sekhukhune at 93 percent Mopani Waterberg and Capricorn respectively have debtors over 90 Days at 91, and 89 and 83 percent respectively

Non-collection of revenue may negatively impact financial sustainability of the municipality. Furthermore, non-payment of services rendered may lead to delays in the implementation of the budget.

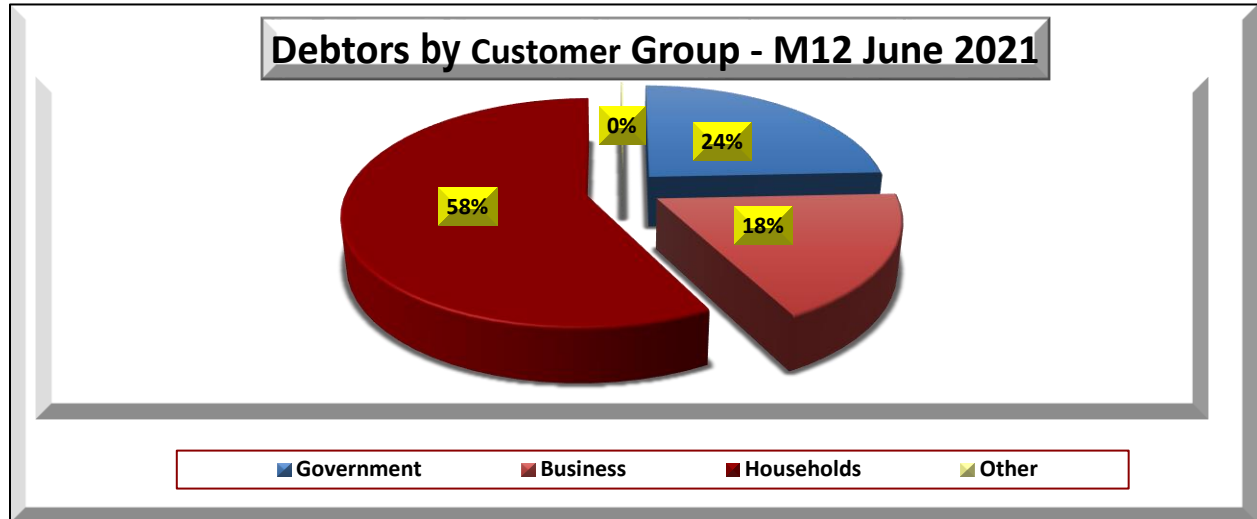
**Table 13 : Debtors by Customer per district**

Debtors by Customer Group - M12 June 2021									
R '000	Government		Business		Households		Other		Total
	Total	%	Total	%	Total	%	Total	%	
Capricorn	279 898	11%	1 041 767	40%	1 252 683	49%	118	0	2 574 466
Mopani	384 586	12%	412 413	13%	2 415 496	75%	13	0%	3 212 507
Sekhukhune	536 889	39%	109 656	8%	745 109	54%	-18 495	-1%	1 373 159
Vhembe	111 210	12%	131 788	15%	651 711	73%	0	0%	894 709
Waterberg	1 276 375	50%	222 256	9%	1 055 855	41%	0	0%	2 554 486
<b>Total</b>	<b>2 588 958</b>	<b>24%</b>	<b>1 917 880</b>	<b>18%</b>	<b>6 120 854.66</b>	<b>58%</b>	<b>-18 365</b>	<b>0%</b>	<b>10 609 328</b>

Source: National Treasury Local Government Database

Table 13 above indicates that the total debtors up to the end of June 2021 categorized by customer group amounted to R10.7 billion. Outstanding debtors in respect of Households are the highest at R6.12 billion or 58 percent of the total debtors.

**Figure 7 : Debtors by Customer Group**



Source: National Treasury Local Government Database

Figure 7 indicates that government entities contribute the second largest share at 24 per cent or R2.56 billion. In this regard, a forum was established to facilitate the payment of outstanding government debt owed by the government entities which is facilitated CoGHSTA.

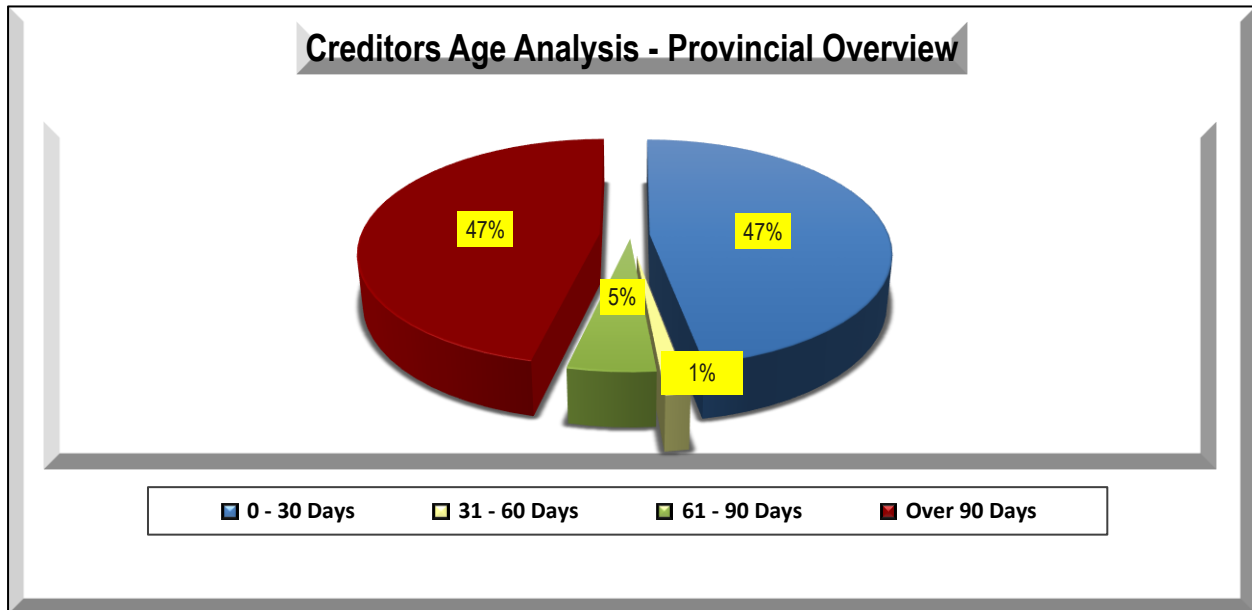
**Table 14 : Creditors Age Analysis per District**

Creditors Age Analysis - M12 June 2021									
R '000	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total
	Total	%	Total	%	Total	%	Total	%	Total
Capricorn	367 487	100%	99	0%	346	0%	550	0%	368 481
Mopani	344 167	56%	1 355	0%	85 374	14%	179 984	29%	610 880
Sekhukhune	78 577	86%	2 924	3%	7 888	9%	2 357	3%	91 746
Vhembe	50 335	95%	1	0%	6	0%	2 695	5%	53 037
Waterberg	264 104	22%	28 359	2%	25 166	2%	902 640	74%	1 220 270
<b>Total</b>	<b>1 104 670</b>	<b>47%</b>	<b>32 738</b>	<b>1%</b>	<b>118 780</b>	<b>5%</b>	<b>1 088 225</b>	<b>46%</b>	<b>2 344 413</b>

Source: National Treasury Local Government Database

Figure 8 below provides snapshot overview of the Creditors Ageing.

**Figure 8 : Creditors Age Analysis - Provincial Overview**



Source: National Treasury Local Government Database

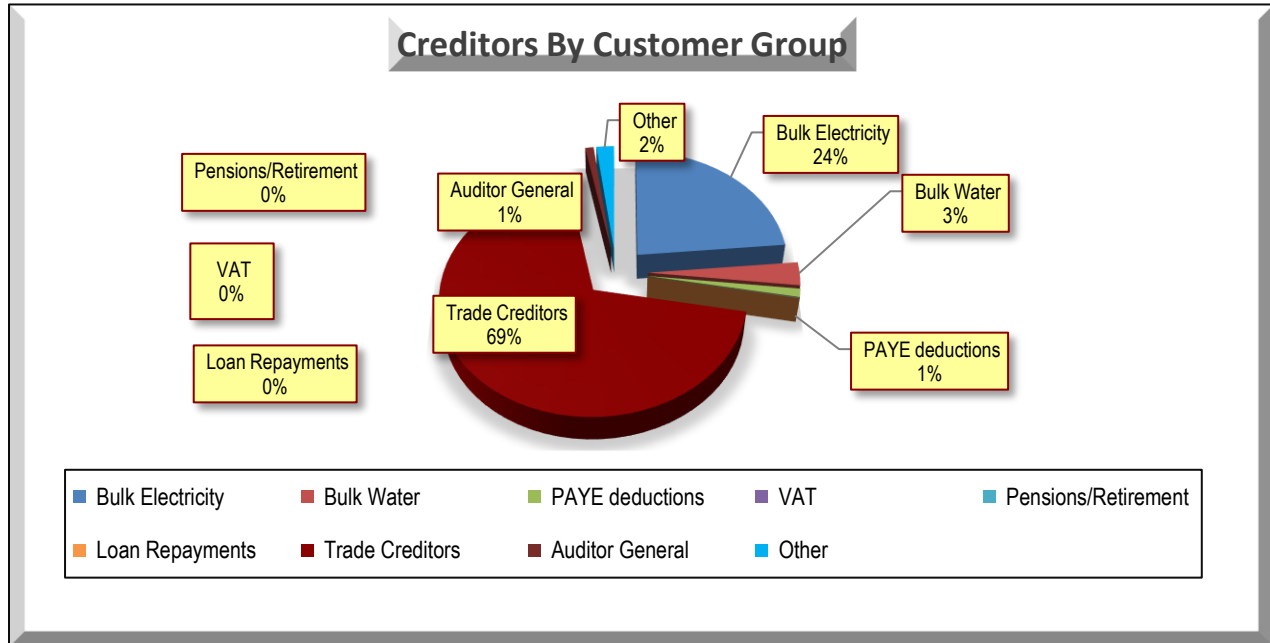
Table 14 and Figure 8 above indicates that the total creditors for the period ending June categorized by district amounted to R2.3 billion. Outstanding creditors over 90 days are the highest at R1.1 billion or 46 per cent of the total creditors.

**Table 15 : Creditors by Customer Group per District**

Creditor Age Analysis - M12 June 2021																			
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	217	0%	-	0%	-	0%	-	0%	-	0%	-	0%	365 096	99%	2 300	0,62%	868	0%	368 481
Mopani	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	606 799	99%	1 191	0,19%	2 890	0%	610 880
Sekhukhune	-	0%	18 601	20%	-	0%	-	0%	-	0%	-	0%	28 576	31%	-	0,00%	44 568	49%	91746
Vhembe	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	53 169	100%	-	0,00%	-132	0%	53 037
Waterberg	551564	45%	56 517	5%	26 871	2%	1210	0%	-	0%	-	0%	564 875	46%	19 237	1,58%	-4	0%	1220 270
<b>Total</b>	<b>551780</b>	<b>45%</b>	<b>75 118</b>	<b>3%</b>	<b>26 871</b>	<b>1%</b>	<b>1210</b>	<b>0%</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>0%</b>	<b>1618 516</b>	<b>69%</b>	<b>22 728</b>	<b>0,97%</b>	<b>48 190</b>	<b>2%</b>	<b>2 344 413</b>

Source: National Treasury Local Government Database

**Figure 9 : Creditors by Customer Group**



Source: National Treasury Local Government Database

The assessment of the creditor’s data as submitted by municipalities to the National Treasury Local Government database revealed that the data is incomplete and thus not credible. Municipalities are completing the schedules incorrectly. At times there is no information completed at all whilst it is clear that municipalities are owing creditors. However, the report shows that the Trade Creditors category is the highest contributing 69 percent to the total amount.

#### **5.4.6 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	382 139 000	327 245 296	147 323 000	133 156 059	54 000 000	58 491 107	-	-	2 443 000	895 901	292 133 000	292 090 759
Mopani	753 353 000	801 924 133	-	-	33 724 000	40 930 673	-	-	2 225 000	-	36 090 000	-
Sekhukhune	726 796 000	638 182 557	-	-	15 000 000	13 803 194	-	-	2 310 000	2 008 116	-	-
Vhembe	812 084 000	734 221 966	-	-	33 000 000	27 675 158	-	-	2 268 000	1 436 374	-	-
Waterberg	303 027 000	202 200 400	-	-	53 728 000	71 444 584	-	-	2 151 000	1 870 434	-	-
<b>Total</b>	<b>2 977 399 000</b>	<b>2 703 774 352</b>	<b>147 323 000</b>	<b>133 156 059</b>	<b>189 452 000</b>	<b>212 344 716</b>	<b>-</b>	<b>-</b>	<b>11 397 000</b>	<b>6 210 825</b>	<b>328 223 000</b>	<b>292 090 759</b>

Source: National Treasury Local Government Database

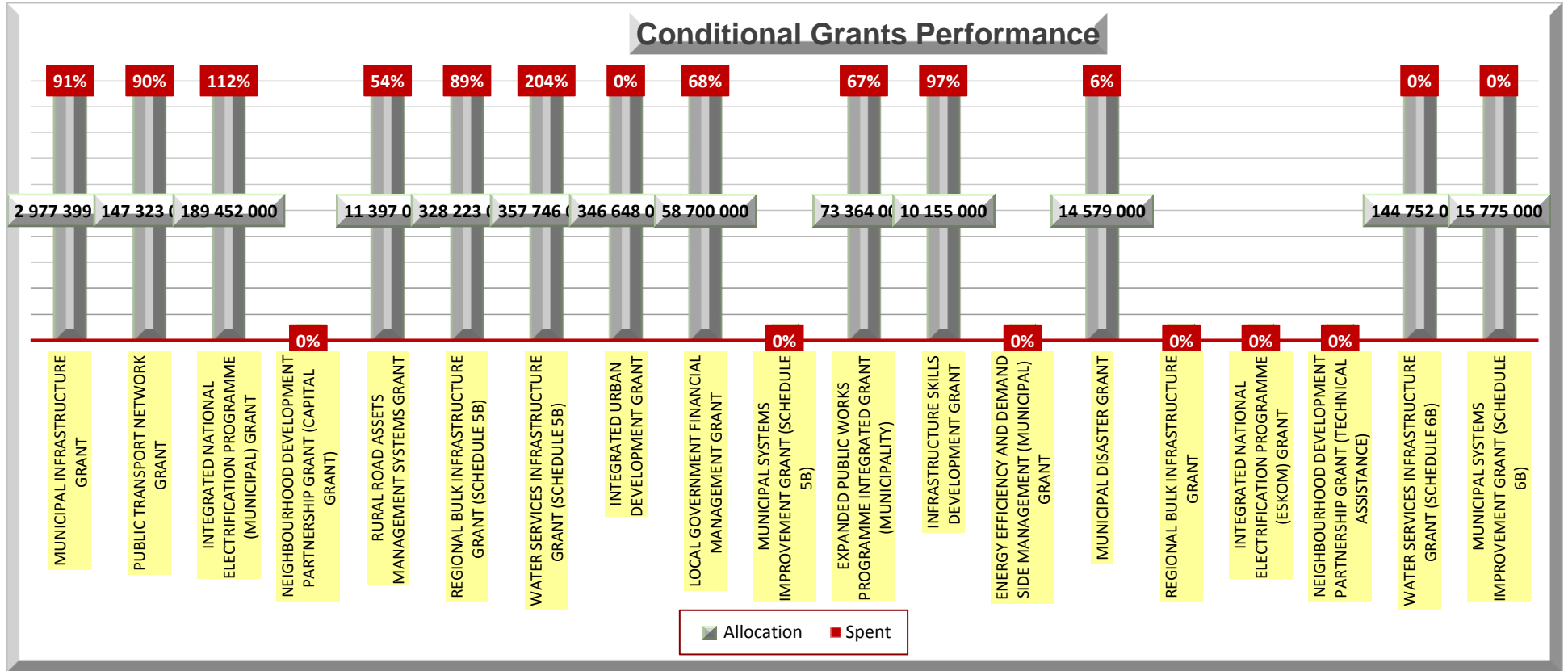
R '000	Water Services Infrastructure Grant (Schedule 5B)		Integrated Urban Development Grant		Local Government Financial Management Grant		Municipal Systems Improvement Grant (Schedule 5B)		Expanded Public Works Programme Integrated Grant (Municipality)		Infrastructure Skills Development Grant	
	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent
Capricorn	130 000 000	139 837 388	346 648 000	-	10 400 000	9 069 276	-	-	18 073 000	18 182 567	6 203 000	6 203 000
Mopani	45 000 000	442 403 748	-	-	13 600 000	7 322 084	-	-	23 542 000	6 950 292	-	-
Sekhukhune	53 471 000	21 287 387	-	-	12 000 000	12 041 782	-	-	11 360 000	10 445 393	-	-
Vhembe	12 750 000	17 809 569	-	-	11 100 000	7 004 356	-	-	13 269 000	11 581 068	3 952 000	3 661 444
Waterberg	116 525 000	109 139 321	-	-	11 600 000	4 670 138	-	-	7 120 000	1 821 116	-	-
<b>Total</b>	<b>357 746 000</b>	<b>730 477 413</b>	<b>346 648 000</b>	<b>-</b>	<b>58 700 000</b>	<b>40 107 636</b>	<b>-</b>	<b>-</b>	<b>73 364 000</b>	<b>48 980 436</b>	<b>10 155 000</b>	<b>9 864 444</b>

Source: National Treasury Local Government Database

R '000	Energy Efficiency and Demand Side		Municipal Disaster Grant		Regional Bulk Infrastructure Grant		Integrated National Electrification		Neighbourhood Development Partnership		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	-	-	2 063 000	424 677	-	-	-	-	-	-	-	-	-	-	1 391 425 000	985 596 030
Mopani	-	-	3 725 000	-	-	-	-	-	-	-	60 600 000	-	2 535 000	-	974 394 000	1 299 530 930
Sekhukhune	-	-	2 980 000	77 611	-	-	-	-	-	-	-	-	3 335 000	-	827 252 000	697 846 040
Vhembe	-	-	3 129 000	424 350	-	-	-	-	-	-	-	-	3 035 000	-	894 587 000	803 814 285
Waterberg	-	-	2 682 000	-	-	-	-	-	-	-	84 152 000	-	6 870 000	-	587 855 000	391 145 993
<b>Total</b>	<b>-</b>	<b>-</b>	<b>14 579 000</b>	<b>926 638</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>144 752 000</b>	<b>-</b>	<b>15 775 000</b>	<b>-</b>	<b>4 675 513 000</b>	<b>4 177 933 278</b>

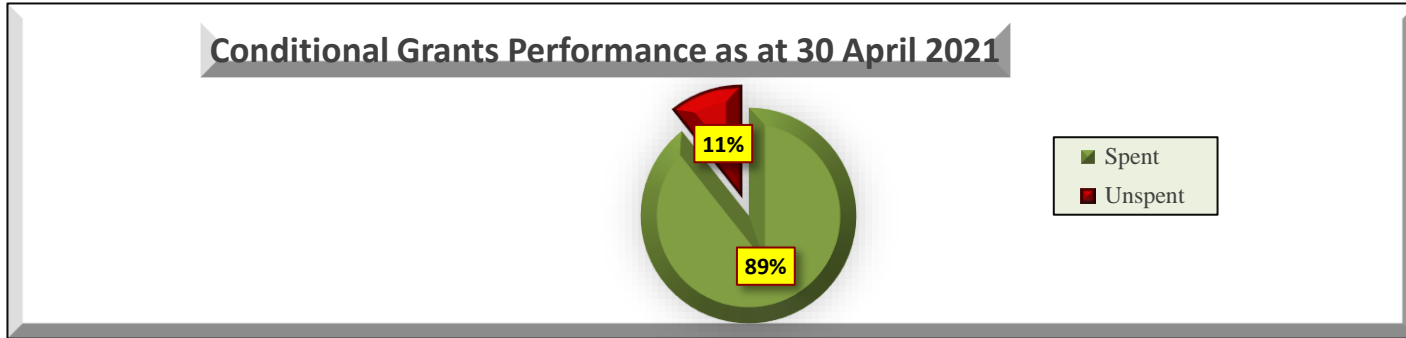
Source: National Treasury Local Government Database

Figure 10 : Conditional Grants



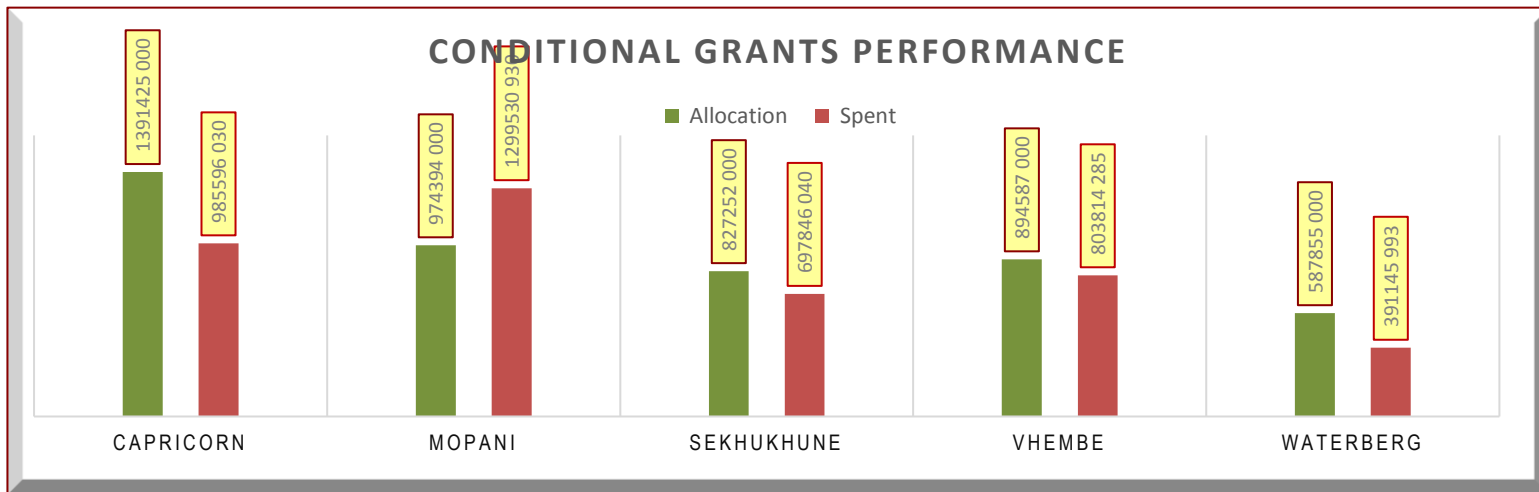
Source: National Treasury Local Government Database

**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 2021, the aggregate conditional grants spending stands at 89 percent for the 19 Grants. The spending may be less than stated above yet there are some issues noted in terms of reporting on conditional grants. It is however evident that Municipalities would have to apply for rollovers. Provincial treasury has put in place a system to assist municipalities in applying for the rollovers in line with the stipulations and requirements set out in the respective circulars.

## 7 mSCOA - Summary - Upload and Segment Validation

The color-coded table below shows the status of Limpopo municipalities' financial submissions and validations with regards to ORGB, PROR, ADJB, PRAD, M01 to M12 as at 30 June 2021.

**Table 17 : mSCOA uploads**

mSCOA - Summary - Upload and Segment Validation																		
Green = correct (Phase 2), Yellow = Segment errors (Phase 2), Orange = Submitted with Error (Phase 1), Red = Outstanding, Blank = N/A																		
ADJB and PRAD: Not required to submit ADJB and PRAD if no adjustments are done, if ADJB submitted but not PRAD then PRAD shows as outstanding																		
Projected months on the budget forms are temporarily not validated on (Charges and Recoveries Balance) and (Trial Balance) errors																		
Financial Year																		
2019 2020 2021																		
SUBMISSIONCODE																		
RAUD PAUD AUDA		ORGB	PROR	ADJB	PRAD	M01	M02	M03	M04	M05	M06	M07	M08	M09	M10	M11	M12	
Demarcation																		
Description																		
Province : LIMPOPO ( LP )																		
Ba-Phalaborwa																		
Bela Bela																		
Blouberg																		
Capricorn																		
Collins Chabane																		
Elias Motsoaledi																		
Ephraim Mogale																		
Greater Giyani																		
Greater Letaba																		
Greater Tzaneen																		
Lepelle-Nkumpi																		
Lephalale																		
Makhado																		
Makhuduthamaga																		
Maruleng																		
Modimolle-Mookgopong																		
Mogalakwena																		
Molemole																		
Mopani																		
Musina																		
Polokwane																		
Sekhukhune																		
Thabazimbi																		
Thulamela																		
Tubatse Fetakgomo																		
Vhembe																		

Source: National Treasury Local Government Database

### 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 participates in grant management meetings that are hosted by CoGHSTA aimed at assisting municipalities to ascertain challenges linked to slow spending of grants.

Municipal Budget Funding Plans of municipalities will be monitored 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.

## **9 Other general matters**

The District Development Model seeks to drive development from the district level in order to solve a lack of cohesion in planning between national departments, provincial planning and local municipalities. The model, if rolled out correctly will also improve challenges linked to access to funding, improve capital spending, prioritize cohesive regional development and eliminate silos. All sector departments are responsible for successful roll-out of the model in addressing the developmental challenges faced by municipalities in the province.

## **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 projection which is worrying as funds could be reverted to the National Revenue Fund should they not be fully spend by the end of the financial year. Also worrying are the low revenue actuals versus the year-to-date projections. This could be indicative of the continued economic pressures on households and businesses because of the pandemic.

## Appendices

### Appendix - 1: Operating Revenue

Appendix 1: Operating Revenue - M12 June 2021													
R'000	Original Budget	Adjusted Budget	YTD Budget	YTD Actual	% of year to date Budget	Property Rates Billed 1	Service Charges					Other Revenue	Transfers Recognised
							Electricity Billed	Water Billed	Sanitation Billed	Refuse Removal Billed	Other Service Charges Billed		
Blouberg	293 567	327 347	327 347	310 331	95%	27 729	27 461	4 370	794	1 436	8 317	1 234	238 990
Capricorn	744 334	776 690	776 690	818 977	105%	-	-	74 006	10 067	-	23 801	2 260	708 843
Lepelle-Nkumpi	390 754	440 637	440 637	498 381	113%	31 741	-	65 282	8 586	6 434	60 235	3 850	322 253
Molemole	236 665	262 658	262 658	261 413	100%	49 558	7 757	390	272	2 629	17 339	158	183 312
Polokwane	3 807 023	3 945 509	3 945 509	3 353 755	85%	460 290	1 069 629	169 141	128 650	114 657	167 930	27 285	1 216 175
<b>Total</b>	<b>5 472 344</b>	<b>5 752 841</b>	<b>5 752 841</b>	<b>5 242 858</b>	<b>91%</b>	<b>569 318</b>	<b>1 104 846</b>	<b>313 189</b>	<b>148 369</b>	<b>125 155</b>	<b>277 622</b>	<b>34 787</b>	<b>2 669 572</b>
Ba-phalaborwa	583 963	605 283	605 283	439 563	73%	81 762	65 495	-	-	13 940	67 479	9 297	201 590
Greater Giyani	539 471	532 877	532 877	416 685	78%	69 380	-	8	3	7 343	45 022	34 804	260 126
Greater Letaba	415 796	453 788	453 788	414 792	91%	10 728	19 072	3 423	1 301	4 368	28 831	6 720	340 348
Greater Tzaneen	1 316 707	1 378 897	1 378 897	1 476 940	107%	82 766	320 407	-	-	29 074	71 332	5 499	967 862
Maruleng	280 558	309 331	309 331	253 498	82%	50 209	-	939	223	2 029	9 564	29 646	160 888
Mopani	1 392 850	1 524 421	1 524 421	720 308	47%	-	-	-	-	-	7 302	901	712 104
<b>Total</b>	<b>4 529 344</b>	<b>4 804 597</b>	<b>4 804 597</b>	<b>3 721 785</b>	<b>77%</b>	<b>294 845</b>	<b>404 974</b>	<b>4 370</b>	<b>1 527</b>	<b>56 755</b>	<b>229 529</b>	<b>86 867</b>	<b>2 642 918</b>
Elias Mokoaledi	531 568	525 270	525 270	494 187	94%	39 442	88 812	-	-	8 926	23 061	(13 111)	347 058
Ephraim Mogale	290 442	320 440	320 440	309 627	97%	40 096	69 464	-	-	5 337	8 161	841	185 729
Tubatse Felekogomo	678 206	784 278	784 278	743 458	95%	118 337	-	-	-	23 049	40 386	853	560 832
Makhuduthamaga	382 388	435 971	435 971	1 218 209	279%	103 116	-	-	-	304	101 204	15 804	997 780
Sekhukhune	1 040 056	1 170 255	1 170 255	1 157 240	99%	-	-	72 958	12 453	-	26 434	81 448	963 947
<b>Total</b>	<b>2 922 659</b>	<b>3 236 214</b>	<b>3 236 214</b>	<b>3 922 720</b>	<b>121%</b>	<b>300 991</b>	<b>158 276</b>	<b>72 958</b>	<b>12 453</b>	<b>37 616</b>	<b>199 246</b>	<b>85 835</b>	<b>3 055 346</b>
Makhado	971 499	1 066 650	1 066 650	974 433	91%	87 686	345 393	-	85	12 883	43 118	12 981	472 288
Musina	384 580	427 060	427 060	414 495	97%	22 157	118 251	28 562	1 053	12 420	31 027	4 804	196 221
Collins Chabane	480 148	541 634	541 634	536 337	99%	33 952	-	-	-	4 241	11 953	4 736	481 456
Thulamela	772 856	820 427	820 427	798 259	97%	87 961	-	-	-	25 455	69 528	13 698	601 616
Vhembe	1 358 918	1 651 122	1 651 122	1 510 056	91%	-	-	248 676	30	-	25 379	3 152	1 232 818
<b>Total</b>	<b>3 968 002</b>	<b>4 506 893</b>	<b>4 506 893</b>	<b>4 233 580</b>	<b>94%</b>	<b>231 756</b>	<b>463 644</b>	<b>277 238</b>	<b>1 167</b>	<b>54 999</b>	<b>181 005</b>	<b>39 370</b>	<b>2 984 400</b>
Bela bela	446 198	454 250	454 250	382 505	84%	79 460	111 565	35 636	19 439	9 207	20 582	2 654	103 961
Lephalale	593 416	645 748	645 748	602 138	93%	103 312	172 305	34 956	18 208	15 444	57 031	5 160	195 722
Modimolle-Mookgopong	728 863	748 301	748 301	423 750	57%	104 218	55 315	55 121	7 513	4 439	51 029	4 920	141 195
Mogalakwena	1 080 306	1 152 301	1 152 301	1 039 098	90%	81 765	246 739	95 638	18 787	17 905	74 494	2 494	501 277
Thabazimbi	417 105	417 100	417 100	264 553	63%	82 118	40 298	70 577	25 199	15 922	29 003	1 436	-
Waterberg	150 268	153 371	153 371	151 083	99%	-	-	-	-	-	3 312	1 418	146 353
<b>Total</b>	<b>3 416 157</b>	<b>3 571 072</b>	<b>3 571 072</b>	<b>2 863 128</b>	<b>80%</b>	<b>450 873</b>	<b>626 221</b>	<b>291 928</b>	<b>89 147</b>	<b>62 917</b>	<b>235 450</b>	<b>18 083</b>	<b>1 088 509</b>
<b>Grand Total</b>	<b>20 308 506 226</b>	<b>21 871 615 821</b>	<b>21 871 615 821,0</b>	<b>19 984 071 266,0</b>		<b>1 847 782 717</b>	<b>2 757 960 219</b>	<b>959 683 713</b>	<b>252 662 909</b>	<b>337 441 128</b>	<b>1 122 852 933</b>	<b>264 942 186</b>	<b>12 440 745 461</b>

Source: National Treasury Local Government Database

## Appendix - 2: Operating Expenditure

Appendix 2: Operating Expenditure - M12 June 2021														
R'000	Original Budget	Adjusted Budget	YTD Budget	YTD Actual	% of Budget	Employee Related Cost	Councillor Remuneration	Debt Impairment	Depreciation and asset impairment	Bulk Purchases	Contracted Services	Other Materials	Transfers and Subsidies	Other Expenditure
Blouberg	334 389	357 129	357 129	262 937	74%	112 642	16 549	-	-	36 472	59 260	-	-	38 015
Capricorn	811 842	875 428	875 428	705 825	81%	318 329	15 069	-	77 725	-	127 271	-	337	167 094
Lepelle-Nkumpi	309 806	344 249	344 249	243 425	71%	96 164	22 592	2 010	29 368	-	48 124	-	-	45 167
Molemole	224 252	245 880	245 880	205 073	83%	86 888	12 922	-	15 810	10 169	36 532	-	-	42 751
Polokwane	3 679 467	3 816 733	3 816 733	3 144 817	82%	951 122	38 683	47 141	-	765 101	813 839	-	35 645	493 287
<b>Total</b>	<b>5 359 757</b>	<b>5 639 419</b>	<b>5 639 419</b>	<b>4 562 078</b>	<b>81%</b>	<b>1 565 146</b>	<b>105 816</b>	<b>49 150</b>	<b>122 903</b>	<b>811 742</b>	<b>1 085 026</b>	<b>-</b>	<b>35 982</b>	<b>786 314</b>
Ba-phalaborwa	581 253	589 518	589 518	335 517	57%	108 279	13 999	-	22 870	80 322	38 378	-	-	71 669
Greater Giyani	458 119	465 826	465 826	313 932	67%	146 472	23 582	-	-	-	94 058	-	955	48 865
Greater Letaba	360 353	365 365	365 365	305 563	84%	97 143	23 460	45	9	14 191	68 268	-	-	102 447
Greater Tzaneen	1 287 355	1 280 721	1 280 721	1 009 694	79%	313 377	20 005	-	1	407 610	56 809	-	29 450	182 441
Maruleng	228 715	233 338	233 338	67 674	29%	20 586	2 780	-	-	365	17 955	-	-	25 987
Mopani	1 280 968	1 444 850	1 444 850	1 420 449	98%	424 029	38 032	-	-	-	135 481	-	-	822 906
<b>Total</b>	<b>4 196 762</b>	<b>4 379 619</b>	<b>4 379 619</b>	<b>3 452 828</b>	<b>79%</b>	<b>1 109 887</b>	<b>121 857</b>	<b>45</b>	<b>22 879</b>	<b>502 489</b>	<b>410 950</b>	<b>-</b>	<b>30 405</b>	<b>1 254 315</b>
Elias Mokoaledi	512 449	516 328	516 328	397 062	77%	150 113	24 279	1	-	79 745	72 878	-	2 973	67 072
Ephraim Mogale	308 530	319 574	319 574	187 764	59%	72 210	12 123	-	-	37 723	31 662	-	-	34 047
Tubatse Feakgom	607 085	672 834	672 834	610 207	91%	186 105	29 756	151 514	-	-	163 593	-	841	78 397
Makhuduthamaga	317 980	353 320	353 320	767 555	217%	205 500	58 727	-	76 068	-	313 193	-	13 365	100 701
Sekhukhune	938 629	1 097 649	1 097 649	859 334	78%	404 132	15 186	67	-	-	151 985	-	2 429	285 535
<b>Total</b>	<b>2 684 672</b>	<b>2 959 705</b>	<b>2 959 705</b>	<b>2 821 922</b>	<b>95%</b>	<b>1 018 061</b>	<b>140 071</b>	<b>151 582</b>	<b>76 068</b>	<b>117 468</b>	<b>733 312</b>	<b>-</b>	<b>19 608</b>	<b>565 753</b>
Makhado	965 598	1 040 033	1 040 033	899 323	86%	283 918	26 158	13 702	115 761	246 288	102 697	-	-	110 800
Musina	380 874	416 594	416 594	250 249	60%	144 937	10 526	-	-	35 294	26 066	-	5 479	27 947
Collins Chabane	362 821	405 502	405 502	317 550	78%	114 976	25 529	7	19 981	-	85 152	-	7 787	64 118
Thulamela	700 095	728 578	728 578	534 508	73%	284 704	30 744	26 723	49 639	-	68 821	-	3 773	70 105
Vhembe	1 271 547	1 511 457	1 511 457	1 077 670	71%	587 089	12 594	-	127 120	-	191 243	-	-	159 623
<b>Total</b>	<b>3 680 936</b>	<b>4 102 165</b>	<b>4 102 165</b>	<b>3 079 300</b>	<b>75%</b>	<b>1 415 625</b>	<b>105 550</b>	<b>40 432</b>	<b>312 501</b>	<b>281 582</b>	<b>473 979</b>	<b>-</b>	<b>17 039</b>	<b>432 593</b>
Bela bela	424 227	438 032	438 032	379 813	87%	144 226	7 514	27 077	-	98 919	46 368	-	-	55 709
Lephalale	591 085	625 845	625 845	540 334	86%	207 496	12 581	8 200	72 702	120 463	46 114	-	333	72 444
Modimolle-Mookgop	726 353	735 402	735 402	412 061	56%	76 731	5 870	717	1 590	155 284	83 781	-	-	88 087
Mogalakwena	1 031 344	1 077 357	1 077 357	838 109	78%	363 725	23 976	16	46 996	205 712	114 682	-	15	82 987
Thabazimbi	412 030	396 330	396 330	318 474	80%	125 002	7 874	847	-	75 017	41 505	-	-	68 229
Waterberg	184 926	183 462	183 462	165 851	90%	113 114	8 780	-	6 365	-	9 857	-	-	27 733
<b>Total</b>	<b>3 369 965</b>	<b>3 456 428</b>	<b>3 456 428</b>	<b>2 654 642</b>	<b>77%</b>	<b>1 030 295</b>	<b>66 596</b>	<b>36 857</b>	<b>127 653</b>	<b>655 395</b>	<b>342 307</b>	<b>-</b>	<b>348</b>	<b>395 190</b>
	19 292 091 403	20 537 335 765	20 537 335 765	16 570 770 225,0		6 139 013 157	539 890 465	278 066 115	662 004 734	2 368 675 269	3 045 574 915	0	103 381 171	3 434 164 399

Source: National Treasury Local Government Database

## Appendix - 3: Capital Source of Finance

Appendix 3: Capital Source of Finance - M12 June 2021															
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 National Grants	Provincial Grants	District Municipality	Other Transfers &	Borrowing	Other
Blouberg	60 874	69 583	69 583	54 681	79%	-	-	6 977	-	47 704	-	-	-	-	-
Capricorn	321 377	426 385	426 385	437 426	103%	-	-	122 161	-	295 488	-	-	-	-	-
Lepelle-Nkumpi	134 668	167 520	167 520	43 706	26%	-	-	14 969	-	28 737	-	-	-	-	-
Molemole	61 599	62 332	62 332	47 844	77%	-	-	7 944	-	39 899	-	-	-	-	-
Polokwane	1 201 499	1 039 881	1 039 881	729 617	70%	-	-	113 622	-	615 995	-	-	-	0	-
<b>Total</b>	<b>1 780 017</b>	<b>1 765 701</b>	<b>1 765 701</b>	<b>1 313 274</b>	<b>74%</b>	<b>-</b>	<b>-</b>	<b>265 673</b>	<b>-</b>	<b>1 027 823</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>-</b>
Ba-phalaborwa	45 963	50 198	50 198	41 683	83%	-	-	2 376	-	39 307	-	-	-	-	-
Greater Giyani	138 638	127 337	127 337	86 042	68%	-	-	34 699	-	51 344	-	-	-	-	-
Greater Letaba	119 672	149 621	149 621	99 453	66%	-	-	48 534	-	50 946	-	-	-	-	-
Greater Tzaneen	130 973	157 193	157 193	104 025	66%	-	-	8 651	-	79 187	-	-	-	16 187	-
Maruleng	171 219	170 758	170 758	78 391	46%	-	-	10 467	-	46 231	-	-	-	-	-
Mopani	567 412	847 595	847 595	664 896	78%	-	-	166 842	-	494 577	-	-	-	-	-
<b>Total</b>	<b>1 173 878</b>	<b>1 502 700</b>	<b>1 502 700</b>	<b>1 074 491</b>	<b>72%</b>	<b>-</b>	<b>-</b>	<b>271 570</b>	<b>-</b>	<b>761 592</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>16 187</b>	<b>-</b>
Elias Motsoaledi	89 280	88 323	88 323	78 727	89%	-	-	5 032	-	67 724	-	-	-	-	-
Ephraim Mogale	57 316	86 714	86 714	73 548	85%	-	-	21 080	-	50 191	-	-	-	-	-
Tubatse Felakgomo	150 893	254 164	254 164	163 652	64%	-	-	98 311	-	50 386	14 955	-	-	-	-
Makhuduthamaga	126 328	144 571	144 571	2 170 287	1501%	-	-	201 209	-	172 992	-	-	-	-	-
Sekhukhune	466 886	505 585	505 585	391 115	77%	-	-	19 474	-	371 641	-	-	-	-	-
<b>Total</b>	<b>890 702</b>	<b>1 079 356</b>	<b>1 079 356</b>	<b>2 877 329</b>	<b>267%</b>	<b>-</b>	<b>-</b>	<b>345 106</b>	<b>-</b>	<b>712 935</b>	<b>14 955</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Makhado	247 179	293 671	293 671	42 031	14%	-	-	8 523	-	4 478	-	-	-	-	-
Musina	39 112	48 684	48 684	31 788	153%	-	-	-	-	29 115	-	-	2 482	-	-
Collins Chabane	362 247	351 578	351 578	276 988	79%	-	-	188 569	-	85 178	-	-	-	-	-
Thulamela	190 000	189 390	189 390	117 905	62%	-	-	56 756	-	61 148	-	-	-	-	-
Vhembe	766 997	888 842	888 842	543 748	61%	-	-	83 604	-	449 405	-	-	-	-	-
<b>Total</b>	<b>1 605 534</b>	<b>1 772 165</b>	<b>1 772 165</b>	<b>1 012 460</b>	<b>57%</b>	<b>-</b>	<b>-</b>	<b>337 452</b>	<b>-</b>	<b>629 324</b>	<b>-</b>	<b>-</b>	<b>2 482</b>	<b>-</b>	<b>-</b>
Bela bela	85 415	79 613	79 613	70 455	88%	-	-	4 170	-	66 285	-	-	-	-	-
Lephalale	110 992	223 737	223 737	117 611	53%	-	-	28 906	-	88 706	-	-	-	-	-
Modimolle-Mookgop	70 398	112 223	112 223	77 215	69%	-	-	137	-	74 415	-	-	-	-	-
Mogalakwena	326 344	255 559	255 559	144 001	56%	-	-	-	-	144 001	-	-	-	-	-
Thabazimbi	96 503	105 935	105 935	83 503	79%	-	-	-	-	78 428	5 075	-	-	-	-
Waterberg	14 939	14 639	14 639	4 736	32%	-	-	4 659	-	-	-	-	-	-	-
<b>Total</b>	<b>704 591</b>	<b>791 706</b>	<b>791 706</b>	<b>497 520</b>	<b>63%</b>	<b>-</b>	<b>-</b>	<b>37 872</b>	<b>-</b>	<b>451 835</b>	<b>5 075</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Source: National Treasury Local Government Database

## Appendix – 4: Capital Expenditure

Appendix 4: Capital Expenditure - M12 June 2021													
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	60 874	69 583	69 583	54 681	79%	12 383	-	-	1 875	2 405	153	37 865	-
Capricorn	321 377	426 385	426 385	437 426	103%	-	388 731	4 172	-	43 072	1 451	-	-
Lepelle-Nkumpi	134 668	167 520	167 520	43 706	26%	2 742	-	-	-	906	5 242	34 816	-
Molemole	61 599	62 332	62 332	47 844	77%	12 393	-	33 605	-	1 845	-	-	-
Polokwane	1 201 499	1 039 881	1 039 881	729 617	70%	44 933	193 288	194 550	3 210	55 358	45 805	192 474	-
<b>Total</b>	<b>1 780 017</b>	<b>1 765 701</b>	<b>1 765 701</b>	<b>1 313 274</b>	<b>74%</b>	<b>72 451</b>	<b>582 020</b>	<b>232 326</b>	<b>5 085</b>	<b>103 587</b>	<b>52 650</b>	<b>265 155</b>	<b>-</b>
Ba-phalaborwa	45 963	50 198	50 198	41 683	83%	5 307	-	-	-	-	-	36 377	-
Greater Giyani	138 638	127 337	127 337	86 042	68%	2 402	-	-	27 698	11 565	1 929	42 449	-
Greater Letaba	119 672	149 621	149 621	99 453	66%	9 976	-	1 009	1 634	(26 993)	32 756	81 072	-
Greater Tzaneen	130 973	157 193	157 193	104 025	66%	16 805	-	-	-	396	2 552	84 272	-
Maruleng	171 219	170 758	170 758	78 391	46%	-	-	-	-	2 337	420	75 634	-
Mopani	567 412	847 595	847 595	664 896	78%	-	630 473	-	-	16 301	-	18 121	-
<b>Total</b>	<b>1 173 878</b>	<b>1 502 700</b>	<b>1 502 700</b>	<b>1 074 491</b>	<b>72%</b>	<b>34 490</b>	<b>630 473</b>	<b>1 009</b>	<b>29 332</b>	<b>3 605</b>	<b>37 657</b>	<b>337 925</b>	<b>-</b>
Elias Motsoaledi	89 280	88 323	88 323	78 727	89%	18 104	-	-	-	1 105	1 739	57 778	-
Ephraim Mogale	57 316	86 714	86 714	73 548	85%	5 961	-	-	-	921	32	66 635	-
Tubatse Fetakgomo	150 893	254 164	254 164	163 652	64%	-	-	3 813	330	103 963	1 492	54 055	-
Makhuduthamaga	126 328	144 571	144 571	2 170 287	1501%	14 261	-	-	56 060	1 807 357	17 730	274 879	-
Sekhukhune	466 886	505 585	505 585	391 115	77%	-	391 115	-	-	-	-	-	-
<b>Total</b>	<b>890 702</b>	<b>1 079 356</b>	<b>1 079 356</b>	<b>2 877 329</b>	<b>267%</b>	<b>38 326</b>	<b>391 115</b>	<b>3 813</b>	<b>56 390</b>	<b>1 913 346</b>	<b>20 993</b>	<b>453 346</b>	<b>-</b>
Makhado	247 179	293 671	293 671	42 031	14%	1 468	-	-	460	40 002	-	101	-
Musina	39 112	48 684	48 684	31 788	65%	2 482	-	-	-	191	-	29 115	-
Collins Chabane	362 247	351 578	351 578	276 988	79%	118 114	-	-	24 449	29 152	25 747	79 527	-
Thulamela	190 000	189 390	189 390	117 905	62%	-	-	-	590	2 073	15 742	99 499	-
Vhembe	766 997	888 842	888 842	543 748	61%	-	495 029	-	-	1 864	5 145	41 710	-
<b>Total</b>	<b>1 605 534</b>	<b>1 772 165</b>	<b>1 772 165</b>	<b>1 012 460</b>	<b>57%</b>	<b>122 064</b>	<b>495 029</b>	<b>-</b>	<b>25 499</b>	<b>73 281</b>	<b>46 635</b>	<b>249 952</b>	<b>-</b>
Bela bela	85 415	79 613	79 613	70 455	88%	11 245	24 366	11 605	-	2 880	9 177	11 182	-
Lephalale	110 992	223 737	223 737	117 611	53%	14 642	41 751	5 760	5 058	9 660	6 413	34 327	-
Modimolle-Mookgo	70 398	112 223	112 223	77 215	69%	34 483	7 919	15 163	9 651	-	2 346	7 653	-
Mogalakwena	326 344	255 559	255 559	144 001	56%	13 869	110 322	1 310	-	-	1 411	17 088	-
Thabazimbi	96 503	105 935	105 935	83 503	79%	6 305	40 722	14 657	-	-	1 554	3 496	16 769
Waterberg	14 939	14 639	14 639	4 736	32%	-	-	-	-	4 217	-	519	-
<b>Total</b>	<b>704 591</b>	<b>791 706</b>	<b>791 706</b>	<b>497 520</b>	<b>63%</b>	<b>80 544</b>	<b>225 080</b>	<b>48 496</b>	<b>14 709</b>	<b>16 757</b>	<b>20 901</b>	<b>74 265</b>	<b>16 769</b>

Source: National Treasury Local Government Database



## Appendix – 5: Cash Flow

R '000	NET CASHFLOW FROM/(USED) OPERATING ACTIVITIES	NET CASHFLOW FROM/(USED) INVESTING ACTIVITIES	NET CASHFLOW FROM/(USED) FINANCING ACTIVITIES	Net Increase/(Decrease) in Cash Held	Cash/Cash equivalents at year begin	Cash/Cash equivalents month/year end
Blouberg	65 507	(52 108)	-	13 399	41 261	54 906
Capricorn	21 343	-	(123)	21 220	3	21 227
Lepelle-Nkumpi	537 695	(36 509)	(156)	501 030	12	501 042
Molemole	60 941	(26 520)	(52)	34 370	24 594	80 392
Polokwane	3 973 164	(733 725)	(251)	3 239 188	(778 166)	2 461 022
<b>Total</b>	<b>4 658 650</b>	<b>(848 862)</b>	<b>(582)</b>	<b>3 809 206</b>	<b>(712 296)</b>	<b>3 118 590</b>
Ba-phalaborwa	252 372	(45 169)	2 274	209 478	-	209 478
Greater Giyani	-	-	-	-	-	-
Greater Letaba	260 162	(84 483)	(33)	175 647	-	216 281
Greater Tzaneen	1 927 122	(117 808)	27 678	1 836 992	-	1 838 302
Maruleng	292 880	(74 146)	(5)	218 730	75 015	293 745
Mopani	1 643 037	(689 882)	-	953 155	(2 165)	950 990
<b>Total</b>	<b>4 375 574</b>	<b>(1 011 488)</b>	<b>29 915</b>	<b>3 394 001</b>	<b>72 850</b>	<b>3 508 796</b>
Elias Motsoaledi	(274 611)	(76 332)	38	(350 906)	897 081	546 175
Ephraim Mogale	358 332	(80 448)	(6)	277 877	(192 085)	85 793
Tubatse Fetakgodi	453 012	(151 534)	-	301 478	190 376	524 250
Makhuduthamaga	-	-	-	-	-	-
Sekhukhune	(797 996)	(8 174)	(341)	(806 511)	-	(625 813)
<b>Total</b>	<b>(261 264)</b>	<b>(316 488)</b>	<b>(309)</b>	<b>(578 061)</b>	<b>895 372</b>	<b>530 404</b>
Makhado	873 396	(148 661)	592	725 326	(202 263)	471 025
Musina	161 730	(29 933)	(4)	131 793	(169 509)	(40 099)
Collins Chabane	384 839	(378 110)	2	6 731	1 057 081	1 063 812
Thulamela	(66 080)	(118 031)	(3)	(184 113)	(264 921)	(449 034)
Vhembe	1 404 563	(591 706)	-	812 857	(4 221 732)	(3 408 876)
<b>Total</b>	<b>2 758 448</b>	<b>(1 266 440)</b>	<b>586</b>	<b>1 492 594</b>	<b>(3 801 345)</b>	<b>(2 363 171)</b>
Bela bela	341 794	(70 870)	40	270 964	604 556	875 520
Lephalale	465 120	(119 601)	(1 117)	344 402	-	344 402
Modimolle-Mookgosi	522 871	(74 107)	6	448 770	(194 612)	253 755
Mogalakwena	382 165	(126 651)	(1 817)	253 698	-	289 610
Thabazimbi	153 371	(92 514)	45	60 902	19 605	80 507
Waterberg	(652)	(623)	-	(1 275)	120 350	118 094
<b>Total</b>	<b>1 864 669</b>	<b>(484 366)</b>	<b>(2 843)</b>	<b>1 377 460</b>	<b>549 899</b>	<b>1 961 888</b>
<b>Grad Total</b>	<b>13 396 076 956,00</b>	<b>- 3 927 644 418,00</b>	<b>26 767 244,00</b>	<b>9 495 199 782,00</b>	<b>- 2 995 520 377,00</b>	<b>6 756 507 640,00</b>

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	4 382	3%	1 325	1%	1 266	1%	145 628	95%	152 600
Capricorn	-	0%	-	0%	-	0%	-	0%	-
Lepelle-Nkumpi	16 237	2%	18 026	2%	14 659	2%	745 258	94%	794 179
Molemole	3 339	3%	3 386	3%	3 258	3%	97 659	91%	107 643
Polokwane	264 362	17%	60 828	4%	43 044	3%	1 151 809	76%	1 520 044
<b>Total</b>	<b>288 320</b>	<b>11%</b>	<b>83 565</b>	<b>3%</b>	<b>62 227</b>	<b>2%</b>	<b>2 140 354</b>	<b>83%</b>	<b>2 574 466</b>
Ba-Phalaborwa	55 421	3%	32 124	2%	31 677	2%	1 763 334	94%	1 882 557
Greater Giyani	21 870	5%	(48)	0%	10 552	2%	451 513	93%	483 886
Greater Letaba	-	0%	-	0%	-	0%	-	0%	-
Greater Tzaneen	90 172	11%	29 451	3%	21 454	3%	704 988	83%	846 065
Maruleng	-	0%	-	0%	-	0%	-	0%	-
Mopani	-	0%	-	0%	-	0%	-	0%	-
<b>Total</b>	<b>167 463</b>	<b>5%</b>	<b>61 527</b>	<b>2%</b>	<b>63 684</b>	<b>2%</b>	<b>2 919 834</b>	<b>91%</b>	<b>3 212 507</b>
Elias Mokoaledi	13 172	10%	6 701	5%	3 512	3%	105 651	82%	129 036
Ephraim Mogale	-	0%	-	0%	-	0%	-	0%	-
Tubatse Fetakgomo	12 176	3%	9 189	2%	8 496	2%	407 852	93%	437 713
Makhuduthamaga	9 429	2%	(2)	0%	6 433	1%	506 250	97%	522 111
Sekhukhune	17 095	6%	5 978	2%	5 668	2%	255 557	90%	284 299
<b>Total</b>	<b>51 872</b>	<b>4%</b>	<b>21 866</b>	<b>2%</b>	<b>24 110</b>	<b>2%</b>	<b>1 275 311</b>	<b>93%</b>	<b>1 373 159</b>
Makhado	-	0%	-	0%	-	0%	-	0%	-
Musina	-	0%	-	0%	-	0%	-	0%	-
Collins Chabane	2 942	1%	2 714	1%	2 691	1%	202 147	96%	210 493
Thulamela	13 341	2%	11 500	2%	10 268	2%	649 107	95%	684 216
Vhembe	-	0%	-	0%	-	0%	-	0%	-
<b>Total</b>	<b>16 283</b>	<b>2%</b>	<b>14 214</b>	<b>2%</b>	<b>12 959</b>	<b>1%</b>	<b>851 254</b>	<b>95%</b>	<b>894 709</b>
Bela Bela	18 272	7%	9 907	4%	7 487	3%	218 568	86%	254 234
Lephalale	30 605	7%	21 278	5%	15 958	4%	370 687	85%	438 528
Modimolle	22 572	3%	18 889	3%	17 509	2%	650 816	92%	709 786
Mogalakwena	45 071	4%	39 960	3%	26 002	2%	1 040 780	90%	1 151 812
Thabazimbi	-	0%	-	0%	-	0%	-	0%	-
Waterberg	112	89%	13	11%	-	0%	-	0%	126
<b>Total</b>	<b>116 632</b>	<b>5%</b>	<b>90 047</b>	<b>4%</b>	<b>66 956</b>	<b>3%</b>	<b>2 280 852</b>	<b>89%</b>	<b>2 554 486</b>
<b>Grand Total</b>	<b>640 570</b>		<b>271 219</b>		<b>229 935</b>		<b>9 467 604</b>		<b>10 609 328</b>

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%	152 482	100%	118	0%	152 600
Capricorn	-	0%	-	0%	-	0%	-	0%	-
Lepelle-Nkum	80 308	10%	660 180	83%	53 691	7%	-	0%	794 179
Molemole	107 643	100%	-	0%	-	0%	-	0%	107 643
Polokwane	91 947	6%	381 588	25%	1 046 510	69%	-	0%	1 520 044
<b>Total</b>	<b>279 898</b>	<b>11%</b>	<b>1 041 767</b>	<b>40%</b>	<b>1 252 683</b>	<b>49%</b>	<b>118</b>	<b>0%</b>	<b>2 574 466</b>
Ba-Phalaborwa	254 806	14%	71 218	4%	1 556 533	83%	-	0%	1 882 557
Greater Giyani	102 529	21%	58 376	12%	322 968	67%	13	0%	483 886
Greater Letab	-	0%	-	0%	-	0%	-	0%	0
Greater Tzane	27 251	3%	282 818	33%	535 995	63%	-	0%	846 065
Maruleng	-	0%	-	0%	-	0%	-	0%	0
Mopani	-	0%	-	0%	-	0%	-	0%	-
<b>Total</b>	<b>384 586</b>	<b>12%</b>	<b>412 413</b>	<b>13%</b>	<b>2 415 496</b>	<b>75%</b>	<b>13</b>	<b>0%</b>	<b>3 212 507</b>
Elias Motsoale	37 265	29%	26 448	20%	65 322	51%	-	0%	129 036
Ephraim Mog	-	0%	-	0%	-	0%	-	0%	0
Tubatse Fetak	-	0%	-	0%	437 596	100%	118	0%	437 713
Makhudutham	486 050	93%	54 391	10%	282	0%	-18 613	-4%	522 111
Sekhukhune	13 574	5%	28 816	10%	241 909	85%	-	0%	284 299
<b>Total</b>	<b>536 889</b>	<b>39%</b>	<b>109 656</b>	<b>8%</b>	<b>745 109</b>	<b>54%</b>	<b>-18 495</b>	<b>-1%</b>	<b>1 373 159</b>
Makhado	-	0%	-	0%	-	0%	-	0%	0
Musina	-	0%	-	0%	-	0%	-	0%	0
Collins Chaba	56 704	27%	18 696	9%	135 093	64%	-	0%	210 493,35
Thulamela	54 506	8%	113 091	17%	516 618	76%	-	0%	684 216
Vhembe	-	0%	-	0%	-	0%	-	0%	-
<b>Total</b>	<b>111 210</b>	<b>12%</b>	<b>131 788</b>	<b>15%</b>	<b>651 711</b>	<b>73%</b>	<b>0</b>	<b>0%</b>	<b>894 709</b>
Bela Bela	20 961	8%	88 119	35%	145 154	57%	-	0%	254 234
Lephalale	57 198	13%	10 851	2%	370 479	84%	-	0%	438 528
Modimolle-Mo	46 403	7%	123 161	17%	540 222	76%	-	0%	709 785,88
Mogalakwena	1 151 812	100%	-	0%	-	0%	-	0%	1 151 812
Thabazimbi	-	0%	-	0%	-	0%	-	0%	0
Waterberg	-	0%	126	100%	-	0%	-	0%	126
<b>Total</b>	<b>1 276 374,57</b>	<b>0,50</b>	<b>222 256,17</b>	<b>0,09</b>	<b>1 055 855,03</b>	<b>0,41</b>	<b>-</b>	<b>-</b>	<b>2 554 485,77</b>
Grand Total	2 588 958,26		1 917 879,78		6 120 854,66		- 18 364,99		10 609 327,71

Source: National Treasury Local Government Database

## Appendix – 8: Creditors Age Analysis

Appendix 8: Creditors Age Analysis - M12 June 2021									
R '000	0 - 30 Days		Days		61 - 90 Days		Over 90 Days		Total
	Total	%	Total	%	Total	%	Total	%	Total
Blouberg	-	0%	-	0%	-	0%	-	0%	-
Capricorn	489	54%	79	9%	276	30%	66	7%	911
Lepelle-Nkumpi	3	2%	11	7%	70	45%	70	45%	154
Molemole	30	7%	8	2%	-	0%	414	92%	452
Polokwane	366 965	100%	-	0%	-	0%	-	0%	366 965
<b>Total</b>	<b>367 487</b>	<b>100%</b>	<b>99</b>	<b>0%</b>	<b>346</b>	<b>0%</b>	<b>550</b>	<b>0%</b>	<b>368 481</b>
Ba-Phalaborwa	275	4%	49	1%	106	2%	5 680	93%	6 110
Greater Giyani	26 399	98%	-	0%	-	0%	630	2%	27 030
Greater Letaba	7 514	100%	-	0%	-	0%	13	0%	7 527
Greater Tzaneen	3 387	39%	912	10%	142	2%	4 343	49%	8 785
Maruleng	-	0%	-	0%	-	0%	-	0%	-
Mopani	306 592	55%	395	0%	85 126	15%	169 316	30%	561 428
<b>Total</b>	<b>344 167</b>	<b>56%</b>	<b>1 355</b>	<b>0%</b>	<b>85 374</b>	<b>14%</b>	<b>179 984</b>	<b>29%</b>	<b>610 880</b>
Elias Motsoaledi	112	100%	-	0%	-	0%	-	0%	112
Ephraim	-	0%	-	0%	-	0%	-	0%	-
Mogale	-	0%	-	0%	-	0%	-	0%	-
Tubatse	-	0%	-	0%	-	0%	-	0%	-
Fetakgomo	63 055	91%	2 924	4%	1 267	2%	2 357	3%	69 603
Makhuduthamaga	3 430	100%	-	0%	-	0%	-	0%	3 430
Sekhukhune	11 980	64%	-	0%	6 621	36%	-	0%	18 601
<b>Total</b>	<b>78 577</b>	<b>86%</b>	<b>2 924</b>	<b>3%</b>	<b>7 888</b>	<b>9%</b>	<b>2 357</b>	<b>3%</b>	<b>91 746</b>
Makhado	5 097	103%	-	0%	-	0%	(136)	-3%	4 962
Musina	374	48%	-	0%	-	0%	412	52%	786
Collins Chabane	38 576	94%	1	0%	6	0%	2 418	6%	41 001
Thulamela	6 288	100%	-	0%	-	0%	-	0%	6 288
Vhembe	-	0%	-	0%	-	0%	-	0%	-
<b>Total</b>	<b>50 335</b>	<b>95%</b>	<b>1</b>	<b>0%</b>	<b>6</b>	<b>0%</b>	<b>2 695</b>	<b>5%</b>	<b>53 037</b>
Bela Bela	60 573	54%	2 662	2%	137	0%	48 388	43%	111 760
Lephalale	-	0%	-	0%	-	0%	-	0%	-
Modimolle-Mook	118 227	13%	14 265	2%	24 800	3%	737 609	82%	894 901
Mogalakwena	25 692	100%	-	0%	-	0%	-	0%	25 692
Thabazimbi	59 611	32%	11 433	6%	229	0%	116 574	62%	187 846
Waterberg	-	0%	-	0%	-	0%	70	100%	70
<b>Total</b>	<b>264 104</b>	<b>22%</b>	<b>28 359</b>	<b>2%</b>	<b>25 166</b>	<b>2%</b>	<b>902 640</b>	<b>74%</b>	<b>1 220 270</b>
Grand Total	1 104 670		32 738		118 780		1 088 225		2 344 413

Source: National Treasury Local Government Database

## Appendix – 9: Creditors by Customer Group

Appendix 9: Creditors by Customer Group - M12 June 2021																			
R '000	Bulk Electricity		Bulk Water		PAYE deductions		VAT		Pensions/Retirement		Loan Repayments		Trade Creditors		Auditor General		Other		Total
	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	
Blouberg	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0,00%	-	0%	-
Capricorn	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	494	54%	-	0,00%	416	46%	911
Lepelle-Nkumpi	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	154	100%	-	0,00%	-	0%	154
Molemole	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0,00%	452	100%	452
Polokwane	217	0%	-	0%	-	0%	-	0%	-	0%	-	0%	364 448	99%	2 300	0,63%	-	0%	366 965
<b>Total</b>	<b>217</b>	<b>0%</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>0%</b>	<b>365 096</b>	<b>99%</b>	<b>2 300</b>	<b>0,62%</b>	<b>868</b>	<b>0%</b>	<b>368 481</b>
Ba-Phalaborwa	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	6 122	100%	-	0,00%	(12)	0%	6 110
Greater Giyani	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	24 898	92%	43	0,16%	2 088	8%	27 030
Greater Letaba	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	7 527	100%	-	0,00%	-	0%	7 527
Greater Tzaneen	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	7 971	91%	-	0,00%	814	9%	8 785
Maruleng	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0,00%	-	0%	-
Mopani	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	560 281	100%	1 147	0,20%	-	0%	561 428
<b>Total</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>0%</b>	<b>606 799</b>	<b>99%</b>	<b>1 191</b>	<b>0,19%</b>	<b>2 890</b>	<b>0%</b>	<b>610 880</b>
Elias Motsoaledi	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	112	100%	-	0,00%	-	0%	112
Ephraim Mogale	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0,00%	-	0%	-
Tubatse Fetakgomo	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	26 969	39%	-	0,00%	42 633	61%	69 603
Makhuduthamaga	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	1 495	44%	-	0,00%	1 935	56%	3 430
Sekhukhune	-	0%	18 601	100%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0,00%	-	0%	18 601
<b>Total</b>	<b>-</b>	<b>0%</b>	<b>18 601</b>	<b>20%</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>0%</b>	<b>28 576</b>	<b>31%</b>	<b>-</b>	<b>0,00%</b>	<b>44 568</b>	<b>49%</b>	<b>91 746</b>
Makhado	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	5 094	103%	-	0,00%	(132)	-3%	4 962
Musina	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	786	100%	-	0,00%	-	0%	786
Collins Chabane	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	41 001	100%	-	0,00%	-	0%	41 001
Thulamela	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	6 288	100%	-	0,00%	-	0%	6 288
Vhembe	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0,00%	-	0%	-
<b>Total</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>0%</b>	<b>53 169</b>	<b>100%</b>	<b>-</b>	<b>0,00%</b>	<b>(132)</b>	<b>0%</b>	<b>53 037</b>
Bela Bela	24 629	22%	12 272	11%	-	0%	-	0%	-	0%	-	0%	69 192	62%	5 667	5,07%	-	0%	111 760
Lephalale	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0,00%	-	0%	-
Modimolle-Mookgopong	510 347	57%	38 610	4%	-	0%	-	0%	-	0%	-	0%	345 948	39%	-	0,00%	(4)	0%	894 901
Mogalakwena	16 503	64%	1 515	6%	5 356	21%	1 210	5%	-	0%	-	0%	-	0%	1 108	4,31%	-	0%	25 692
Thabazimbi	84	0%	4 121	2%	21 514	11%	-	0%	-	0%	-	0%	149 665	80%	12 462	6,63%	-	0%	187 846
Waterberg	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	70	100%	-	0,00%	-	0%	70
<b>Total</b>	<b>551 564</b>	<b>45%</b>	<b>56 517</b>	<b>5%</b>	<b>26 871</b>	<b>2%</b>	<b>1 210</b>	<b>0%</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>0%</b>	<b>564 875</b>	<b>46%</b>	<b>19 237</b>	<b>1,58%</b>	<b>(4)</b>	<b>0%</b>	<b>1 220 270</b>
<b>Grand Total</b>	<b>551 780</b>		<b>75 118</b>		<b>26 871</b>		<b>1 210</b>		<b>-</b>		<b>-</b>		<b>1 618 516</b>		<b>22 728</b>		<b>0</b>		<b>2 344 413</b>

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	43 525 000	38 781 470	-	-	6 000 000	10 910 141	-	-	-	-	-	-	-	-
Capricorn	240 410 000	220 739 609	-	-	-	-	-	-	2 443 000	895 901	-	-	80 000 000	92 192 157
Lepelle-Nkumpi	39 000 000	30 747 988	-	-	-	-	-	-	-	-	-	-	-	-
Molemole	34 504 000	30 114 454	-	-	9 000 000	7 577 750	-	-	-	-	-	-	-	-
Polokwane	24 700 000	6 861 775	147 323 000	133 156 059	39 000 000	40 003 216	-	-	-	-	292 133 000	292 090 759	50 000 000	47 645 231
<b>Total</b>	<b>382 139 000</b>	<b>327 245 296</b>	<b>147 323 000</b>	<b>133 156 059</b>	<b>54 000 000</b>	<b>58 491 107</b>	<b>-</b>	<b>-</b>	<b>2 443 000</b>	<b>895 901</b>	<b>292 133 000</b>	<b>292 090 759</b>	<b>130 000 000</b>	<b>139 837 388</b>
Ba-phalaborwa	31 440 000	35 027 003	-	-	5 000 000	5 306 884	-	-	-	-	-	-	-	-
Greater Giyani	71 567 000	53 534 648	-	-	11 724 000	15 939 104	-	-	-	-	-	-	-	-
Greater Letaba	56 527 000	47 760 953	-	-	7 000 000	9 227 609	-	-	-	-	-	-	-	-
Greater Tzaneen	101 970 000	81 445 198	-	-	10 000 000	10 457 076	-	-	-	-	-	-	-	-
Maruleng	46 328 000	47 554 196	-	-	-	-	-	-	-	-	-	-	-	-
Mopani	445 521 000	536 602 135	-	-	-	-	-	-	2 225 000	-	36 090 000	-	45 000 000	442 403 748
<b>Total</b>	<b>753 353 000</b>	<b>801 924 133</b>	<b>-</b>	<b>-</b>	<b>33 724 000</b>	<b>40 930 673</b>	<b>-</b>	<b>-</b>	<b>2 225 000</b>	<b>-</b>	<b>36 090 000</b>	<b>-</b>	<b>45 000 000</b>	<b>442 403 748</b>
Elias Mokoaledi	53 891 000	61 787 351	-	-	15 000 000	13 803 194	-	-	-	-	-	-	-	-
Ephraim Mogale	54 830 000	57 230 966	-	-	-	-	-	-	-	-	-	-	-	-
Tubalse Fetakgomo	81 107 000	54 217 911	-	-	-	-	-	-	-	-	-	-	-	-
Makhuduthamaga	70 953 000	100 601 324	-	-	-	-	-	-	-	-	-	-	-	-
Sekhukhune	466 015 000	364 345 005	-	-	-	-	-	-	2 310 000	2 008 116	-	-	53 471 000	21 287 387
<b>Total</b>	<b>726 796 000</b>	<b>638 182 557</b>	<b>-</b>	<b>-</b>	<b>15 000 000</b>	<b>13 803 194</b>	<b>-</b>	<b>-</b>	<b>2 310 000</b>	<b>2 008 116</b>	<b>-</b>	<b>-</b>	<b>53 471 000</b>	<b>21 287 387</b>
Makhado	87 876 000	79 474 115	-	-	10 340 000	10 277 888	-	-	-	-	-	-	-	-
Musina	33 421 000	32 858 497	-	-	-	-	-	-	-	-	-	-	-	-
Collins Chabane	88 475 000	92 344 198	-	-	10 660 000	5 955 531	-	-	-	-	-	-	-	-
Thulamela	97 491 000	68 949 203	-	-	12 000 000	11 441 739	-	-	-	-	-	-	-	-
Vhembe	504 821 000	460 595 953	-	-	-	-	-	-	2 268 000	1 436 374	-	-	12 750 000	17 809 569
<b>Total</b>	<b>812 084 000</b>	<b>734 221 966</b>	<b>-</b>	<b>-</b>	<b>33 000 000</b>	<b>27 675 158</b>	<b>-</b>	<b>-</b>	<b>2 268 000</b>	<b>1 436 374</b>	<b>-</b>	<b>-</b>	<b>12 750 000</b>	<b>17 809 569</b>
Bela bela	25 444 000	22 421 542	-	-	8 548 000	8 758 459	-	-	-	-	-	-	47 475 000	40 364 179
Lephalale	48 332 000	40 697 489	-	-	7 000 000	8 353 203	-	-	-	-	-	-	25 200 000	41 840 796
Mogalakwena	153 420 000	60 830 708	-	-	12 000 000	13 869 325	-	-	-	-	-	-	43 850 000	26 934 346
Modimolle-Mookgosi	32 347 000	33 748 830	-	-	21 000 000	35 392 642	-	-	-	-	-	-	-	-
Thabazimbi	43 484 000	44 501 831	-	-	5 180 000	5 070 955	-	-	-	-	-	-	-	-
Waterberg	-	-	-	-	-	-	-	-	2 151 000	1 870 434	-	-	-	-
<b>Total</b>	<b>303 027 000</b>	<b>202 200 400</b>	<b>-</b>	<b>-</b>	<b>53 728 000</b>	<b>71 444 584</b>	<b>-</b>	<b>-</b>	<b>2 151 000</b>	<b>1 870 434</b>	<b>-</b>	<b>-</b>	<b>116 525 000</b>	<b>109 139 321</b>

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	-	-	2 500 000	2 322 113	-	-	1 547 000	1 429 188	-	-	358 000	-	-	-
Capricorn	-	-	1 000 000	979 557	-	-	3 789 000	4 332 899	-	-	453 000	424 677	-	-
Lepelle- Nkumpi	-	-	2 000 000	1 870 090	-	-	1 906 000	2 011 360	-	-	298 000	-	-	-
Molemole	-	-	2 400 000	1 843 732	-	-	1 304 000	1 262 447	-	-	358 000	-	-	-
Polokwane	346 648 000	-	2 500 000	2 053 784	-	-	9 527 000	9 146 673	6 203 000	6 203 000	596 000	-	-	-
<b>Total</b>	<b>346 648 000</b>	<b>-</b>	<b>10 400 000</b>	<b>9 069 276</b>	<b>-</b>	<b>-</b>	<b>18 073 000</b>	<b>18 182 567</b>	<b>6 203 000</b>	<b>6 203 000</b>	<b>2 063 000</b>	<b>424 677</b>	<b>-</b>	<b>-</b>
Ba-phalaborwa	-	-	3 000 000	1 950 653	-	-	1 099 000	703 390	-	-	298 000	-	-	-
Greater Giyani	-	-	2 000 000	1 381 841	-	-	3 409 000	4 184 860	-	-	298 000	-	-	-
Greater Letaba	-	-	2 000 000	1 920 861	-	-	1 467 000	671 760	-	-	298 000	-	-	-
Greater Tzaneen	-	-	2 000 000	1 522 818	-	-	7 134 000	6 12 131	-	-	298 000	-	-	-
Maruleng	-	-	1 900 000	154 119	-	-	1 000 000	405 056	-	-	149 000	-	-	-
Mopani	-	-	2 700 000	391 792	-	-	9 433 000	373 095	-	-	2 384 000	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>13 600 000</b>	<b>7 322 084</b>	<b>-</b>	<b>-</b>	<b>23 542 000</b>	<b>6 950 292</b>	<b>-</b>	<b>-</b>	<b>3 725 000</b>	<b>-</b>	<b>-</b>	<b>-</b>
Elias Motsoaledi	-	-	2 600 000	1 153 647	-	-	1 681 000	1 604 821	-	-	596 000	77 611	-	-
Ephraim Mogale	-	-	3 000 000	1 754 887	-	-	1 165 000	1 098 398	-	-	596 000	-	-	-
Tubatse Fetakgomo	-	-	2 500 000	2 476 674	-	-	1 052 000	1 407 639	-	-	596 000	-	-	-
Makhuduthamaga	-	-	1 700 000	5 265 626	-	-	1 168 000	6 334 535	-	-	298 000	-	-	-
Sekhukhune	-	-	2 200 000	1 390 948	-	-	6 294 000	-	-	-	894 000	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>12 000 000</b>	<b>12 041 782</b>	<b>-</b>	<b>-</b>	<b>11 360 000</b>	<b>10 445 393</b>	<b>-</b>	<b>-</b>	<b>2 980 000</b>	<b>77 611</b>	<b>-</b>	<b>-</b>
Makhado	-	-	1 700 000	851 965	-	-	2 270 000	2 398 625	-	-	149 000	-	-	-
Musina	-	-	2 700 000	-	-	-	1 639 000	-	-	-	447 000	-	-	-
Collins Chabane	-	-	2 300 000	2 354 036	-	-	1 161 000	1 160 926	-	-	298 000	-	-	-
Thulamela	-	-	1 700 000	1 627 276	-	-	7 118 000	7 113 775	3 952 000	3 661 444	149 000	-	-	-
Vhembe	-	-	2 700 000	2 171 079	-	-	1 081 000	907 742	-	-	2 086 000	424 350	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>11 100 000</b>	<b>7 004 356</b>	<b>-</b>	<b>-</b>	<b>13 269 000</b>	<b>11 581 068</b>	<b>3 952 000</b>	<b>3 661 444</b>	<b>3 129 000</b>	<b>424 350</b>	<b>-</b>	<b>-</b>
Bela bela	-	-	1 700 000	532 500	-	-	1 060 000	36 369	-	-	179 000	-	-	-
Lephalale	-	-	1 700 000	1 886 144	-	-	1 568 000	-	-	-	298 000	-	-	-
Mogalakwena	-	-	1 700 000	1 189 105	-	-	1 259 000	-	-	-	417 000	-	-	-
Modimolle- Mookgopong	-	-	2 500 000	1 062 389	-	-	1 233 000	806 243	-	-	298 000	-	-	-
Thabazimbi	-	-	3 000 000	-	-	-	1 000 000	45 694	-	-	298 000	-	-	-
Waterberg	-	-	1 000 000	-	-	-	1 000 000	932 810	-	-	1 192 000	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>11 600 000</b>	<b>4 670 138</b>	<b>-</b>	<b>-</b>	<b>7 120 000</b>	<b>1 821 116</b>	<b>-</b>	<b>-</b>	<b>2 682 000</b>	<b>-</b>	<b>-</b>	<b>-</b>

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	-	-	-	-	-	-	-	-	53 930 000	53 442 912
Capricorn	-	-	-	-	-	-	-	-	328 095 000	319 564 800
Lepelle-Nkumpi	-	-	-	-	-	-	-	-	43 204 000	34 629 438
Molemole	-	-	-	-	-	-	-	-	47 566 000	40 798 383
Polokwane	-	-	-	-	-	-	-	-	918 630 000	537 160 497
<b>Total</b>	-	-	-	-	-	-	-	-	<b>1 391 425 000</b>	<b>985 596 030</b>
Ba-phalaborwa	-	-	-	-	-	-	-	-	40 837 000	42 987 930
Greater Giyani	-	-	-	-	-	-	-	-	88 998 000	75 040 453
Greater Letaba	-	-	-	-	-	-	-	-	67 292 000	59 581 183
Greater Tzaneen	-	-	-	-	-	-	-	-	121 402 000	94 037 223
Manuleng	-	-	-	-	-	-	-	-	49 377 000	48 113 371
Mopani	-	-	-	-	60 600 000	-	2 535 000	-	606 488 000	979 770 770
<b>Total</b>	-	-	-	-	<b>60 600 000</b>	-	<b>2 535 000</b>	-	<b>974 394 000</b>	<b>1 299 530 930</b>
Elias Motsoaledi	-	-	-	-	-	-	-	-	73 768 000	78 426 624
Ephraim Mogale	-	-	-	-	-	-	-	-	59 591 000	60 084 251
Tubatse Fetakgomo	-	-	-	-	-	-	3 335 000	-	88 590 000	58 102 224
Makhuduthamaga	-	-	-	-	-	-	-	-	74 119 000	112 201 485
Sekhukhune	-	-	-	-	-	-	-	-	531 184 000	389 031 456
<b>Total</b>	-	-	-	-	-	-	<b>3 335 000</b>	-	<b>827 252 000</b>	<b>697 846 040</b>
Makhado	-	-	-	-	-	-	-	-	102 335 000	93 002 593
Musina	-	-	-	-	-	-	-	-	38 207 000	32 858 497
Collins Chabane	-	-	-	-	-	-	-	-	102 894 000	101 814 691
Thulamela	-	-	-	-	-	-	500 000	-	122 910 000	92 793 437
Vhembe	-	-	-	-	-	-	2 535 000	-	528 241 000	483 345 067
<b>Total</b>	-	-	-	-	-	-	<b>3 035 000</b>	-	<b>894 587 000</b>	<b>803 814 285</b>
Bela bela	-	-	-	-	-	-	300 000	-	84 706 000	72 113 049
Lephalale	-	-	-	-	-	-	300 000	-	84 398 000	92 777 632
Mogalakwena	-	-	-	-	-	-	2 835 000	-	215 481 000	102 823 484
Modimolle-Mookgopong	-	-	-	-	39 152 000	-	1 500 000	-	98 030 000	71 010 104
Thabazimbi	-	-	-	-	45 000 000	-	1 635 000	-	99 597 000	49 618 480
Waterberg	-	-	-	-	-	-	300 000	-	5 643 000	2 803 244
<b>Total</b>	-	-	-	-	<b>84 152 000</b>	-	<b>6 870 000</b>	-	<b>587 855 000</b>	<b>391 145 993</b>

Source: National Treasury Local Government Database