



# LIMPOPO

PROVINCIAL GOVERNMENT  
REPUBLIC OF SOUTH AFRICA

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## PROVINCIAL TREASURY

**Consolidated MFMA Section 71 report for the month ending  
31 October 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 stated 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.

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 October 2021.

#### **4 Key highlights – For October 2021**

- **Billed Revenue**

None of the municipalities in the province were able to meet their year-to-date budget for the billing of revenue. The overall provincial performance stood at 65 percent of the year-to-date budget for the fourth month of the financial year. In terms of transacting, all municipalities showed transactions under Billed Revenue

- **Conditional Grants Spending**

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

Grant spending currently stands at 11 percent being R689 million spending against R6.2 billion allocation. Although this is in between the first 2 quarters of the year, more emphasis and support will be provided to municipalities around spending of conditional grants as the rollover applications made for the 2020/21 financial year for use in 2021/22 financial year were high being 30 grants applied for on conditional grants at a value of R387 million.



- Capital Expenditure

Overall actual capital expenditure stood at 36 percent to year-to-date budget of R3.4 billion. 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 budgets. The 36 percent performance indicates that municipalities are struggling to spend on capital projects as planned/projected and that effective planning is still a concern.

- Debtors/Accounts Receivables

The debtors' book for municipalities in the province stood at R13 billion with 89 percent of the amount over 90 days and thus unlikely to be collectable. Furthermore, 52 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. The period under review indicates that 35 percent (R365 million) of debt fell under 0 to 30 days with 60 percent (R1 billion) being debt over 90 days. The non-payment of creditors destroys the SMMEs in the region, stifles economic growth and results in job losses.

- Funding Mix

The funding mix of capital budgets is limited to only own revenue and grants. Most municipalities cannot afford to take up loans to fund their capital expenditures due to the inability to afford the repayments as well as declining cash flows. The municipalities that can afford to take up borrowing show no appetite due to the volatile economy where the risk of reduction in the equitable share is an ever-present danger.

- Repairs and Maintenance

The budgeting for repairs and maintenance remains significantly inadequate when compared 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 incurring 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

For the period under review, four municipalities failed to submit M04 returns by the deadline. Municipalities continue to be supported to ensure that timely submissions are made month to month. Five municipalities had both the debtors/creditors non-financial return outstanding as at the reporting period, only one debtor's return was submitted with error by a municipality.

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

MO4	Phase 1 Outstanding	Phase 1 Segment Errors	Phase 2 Submission Errors	Total	Segment Correct %
M03	4			27	85.1
CR05	5			27	81.4
DB05	5	1		27	77.7

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 October 2020/21 financial year. The consolidated report assesses the in-year financial performance of the municipalities against the budgeted revenue and expenditure. The assessment of the in-year financial performance is based on the s71 returns which include capital and operating budgets as well as debtors, creditors, cash flow and grants that were submitted by municipalities. The focus of this assessment is on the credible implementation of municipal budgets in relation to the IDP and SDBIP objectives.

## **6.1 Consolidated Budget Performance**

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

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

Summary - Table C4 Quarterly Budgeted Financial Performance ( All ) for 2nd Quarter ended 31 December 2021

Description	Ref	2020/21	Budget year 2021/22									
		Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	M04 Oct Actual	Q2 Dec Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
<b>Revenue By Source</b>												
Property rates		1 956 836	2 205 292	2 205 292	491 964	164 417	164 417	656 381	1 093 023	(436 642)	(39.95)	2 205 292
Service charges - electricity revenue		3 246 158	4 296 602	4 296 602	768 137	264 997	264 997	1 033 134	2 155 214	(1 122 080)	(52.06)	4 296 602
Service charges - water revenue		2 269 708	1 303 552	1 303 552	375 723	118 775	118 775	494 498	615 259	(120 762)	(19.63)	1 303 552
Service charges - sanitation revenue		304 133	318 530	318 530	80 500	22 487	22 487	102 987	159 627	(56 640)	(35.48)	318 530
Service charges - refuse revenue		377 433	410 523	410 523	102 353	32 155	32 155	134 508	203 963	(69 455)	(34.05)	410 523
Rental of facilities and equipment		25 182	29 344	29 344	4 136	1 433	1 433	5 569	14 619	(9 050)	(61.91)	29 344
Interest earned - external investments		160 642	176 909	176 909	40 866	14 092	14 092	54 958	88 197	(33 239)	(37.69)	176 909
Interest earned - outstanding debtors		679 568	660 944	660 944	178 726	57 078	57 078	235 804	331 218	(95 414)	(28.81)	660 944
Dividends received		519			2			2				
Fines, penalties and forfeits		281 319	207 805	207 805	13 383	3 270	3 270	16 652	88 976	(72 324)	(81.28)	207 805
Licences and permits		108 764	165 352	165 352	33 027	12 366	12 366	45 393	82 373	(36 980)	(44.89)	165 352
Agency services		94 160	152 487	152 487	44 286	13 778	13 778	58 064	73 870	(15 806)	(21.40)	152 487
Transfers and subsidies		12 440 346	11 421 205	11 448 205	4 427 850	135 578	135 578	4 563 428	6 118 819	(1 555 391)	(25.42)	11 448 205
Other revenue		408 866	984 627	984 627	58 464	18 680	18 680	77 143	490 737	(413 593)	(84.28)	984 627
Gains		64 388	51 783	51 783	6 992	423	423	7 415	26 142	(18 727)	(71.63)	51 783
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>22 418 024</b>	<b>22 384 956</b>	<b>22 411 956</b>	<b>6 626 410</b>	<b>859 527</b>	<b>859 527</b>	<b>7 485 937</b>	<b>11 542 037</b>	<b>(4 056 100)</b>	<b>(35.14)</b>	<b>22 411 956</b>
<b>Expenditure By Type</b>												
Employee related costs		6 571 698	7 257 896	7 257 896	1 529 550	529 052	529 052	2 058 602	3 619 314	(1 560 712)	(43.12)	7 257 896
Remuneration of councillors		529 016	587 540	587 540	124 740	40 753	40 753	165 493	292 196	(126 703)	(43.36)	587 540
Debt impairment		3 229 816	1 272 632	1 272 632	38 818	40 358	40 358	79 175	544 520	(465 344)	(85.46)	1 272 632
Depreciation and asset impairment		2 942 611	2 112 267	2 112 267	103 273	60 818	60 818	164 090	1 052 954	(888 863)	(84.42)	2 112 267
Finance charges		239 813	143 274	143 274	5 693	2 560	2 560	8 253	72 357	(64 103)	(88.59)	143 274
Bulk purchases - electricity		2 564 703	3 126 327	3 126 327	644 973	247 176	247 176	892 149	1 583 654	(691 505)	(43.67)	3 126 327
Inventory consumed		1 359 985	1 597 303	1 597 103	177 983	71 992	71 992	249 975	798 967	(548 992)	(68.71)	1 597 103
Contracted services		3 042 377	3 356 454	3 383 454	647 955	229 914	229 914	877 869	1 715 605	(837 736)	(48.83)	3 383 454
Transfers and subsidies		133 502	131 556	131 556	21 455	5 096	5 096	26 552	67 195	(40 643)	(60.49)	131 556
Other expenditure		1 939 080	2 273 047	2 273 247	446 498	152 096	152 096	598 595	1 157 574	(558 979)	(48.29)	2 273 247
Losses		126 567	12 011	12 011	3 215	13	13	3 228	5 945	(2 717)	(45.70)	12 011
<b>Total Expenditure</b>		<b>22 679 169</b>	<b>21 870 307</b>	<b>21 897 307</b>	<b>3 744 153</b>	<b>1 379 828</b>	<b>1 379 828</b>	<b>5 123 981</b>	<b>10 910 279</b>	<b>(5 786 298)</b>	<b>(53.04)</b>	<b>21 897 307</b>
<b>Surplus/(Deficit)</b>												
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		(261 145)	514 650	514 650	2 882 256	(520 301)	(520 301)	2 361 955	631 757	1 730 198	273.87	514 650
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		4 411 806	4 548 815	4 548 815	668 486	274 950	274 950	943 435	2 409 864	(1 466 429)	(60.85)	4 548 815
Transfers and subsidies - capital (in-kind - all)		14 191	5 553	5 553	69			69	2 777	(2 707)	(97.51)	5 553
		33 654	520	520	297	259	259	556	311	245	78.74	520
<b>Surplus/(Deficit) after capital transfers and contributions</b>		<b>4 198 506</b>	<b>5 069 538</b>	<b>5 069 538</b>	<b>3 551 108</b>	<b>(245 092)</b>	<b>(245 092)</b>	<b>3 306 016</b>	<b>3 044 709</b>	<b>261 307</b>	<b>8.58</b>	<b>5 069 538</b>
Taxation												
<b>Surplus/(Deficit) after taxation</b>		<b>4 198 506</b>	<b>5 069 538</b>	<b>5 069 538</b>	<b>3 551 108</b>	<b>(245 092)</b>	<b>(245 092)</b>	<b>3 306 016</b>	<b>3 044 709</b>	<b>261 307</b>	<b>8.58</b>	<b>5 069 538</b>
Atributable to minorities												
<b>Surplus/(Deficit) attributable to municipality</b>		<b>4 198 506</b>	<b>5 069 538</b>	<b>5 069 538</b>	<b>3 551 108</b>	<b>(245 092)</b>	<b>(245 092)</b>	<b>3 306 016</b>	<b>3 044 709</b>	<b>261 307</b>	<b>8.58</b>	<b>5 069 538</b>
Share of surplus/ (deficit) of associate												
<b>Surplus/(Deficit) for the year</b>		<b>4 198 506</b>	<b>5 069 538</b>	<b>5 069 538</b>	<b>3 551 108</b>	<b>(245 092)</b>	<b>(245 092)</b>	<b>3 306 016</b>	<b>3 044 709</b>	<b>261 307</b>	<b>8.58</b>	<b>5 069 538</b>

Source: National Treasury Local Government Database

As at 31 October 2021 R7.5 billion was recognised against YTD budget of R11.5 billion leading to a variance in under billing of 35 percent. The expenditure stood at R5.1 billion against the YTD budget of R10.9 billion being Under Expenditure by 53 percent.

### 6.1.1 Operating Revenue

Municipalities have on average raised R7.5 billion or 65 percent against the year-to-date budget of R11.5 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 R4.5 billion (61 percent) of YTD actuals.
- Other Revenue – YTD actual is R77 million (1 percent) of YTD actuals.
- Other Service Charges Billed – YTD actual is R423 million (6 percent) of YTD actuals.
- Refuse Removal Billed – YTD actual is R134 million (2 percent) of YTD actuals.
- Sanitation Billed – YTD actual is R102 million (1 percent) of YTD actuals.
- Water Billed – YTD actual is R494 million (7 percent) of YTD actuals.
- Electricity Billed – YTD actual is R1 billion (14 percent) of YTD actuals, being the second highest item after grants revenue.
- Property Rates – YTD actual is R656 million (9 percent) of YTD actuals.

The billing in this item reflects 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.

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

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

Rating	Revenue Source	R' Value	Percent
1	Transfers Recognised	4 563 428 042	61 Percent
2	Electricity Billed	1 033 133 888	14 Percent
3	Property Rates Billed	656 381 399	9 Percent
4	Water Billed	494 497 781	7 Percent
5	Other Service Charges Billed	423 857 420	6 Percent
6	Refuse Removal Billed	134 507 979	2 Percent
7	Sanitation Billed	102 986 734	1 Percent
8	Other Revenue	77 143 427	1 Percent
Totals		R7 485 936 670	100 Percent

Source: National Treasury Local Government Database

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

### 6.1.2 Operating expenditure

In October 2021, total operating expenditure amounted to R5.1 billion or 47 percent against the year-to-date budget or R10.9 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 R10.9 billion Total Expenditure:

- Employee related costs (R2 billion or 40 percent)
- Bulk purchases (R892 million or 17 percent)
- Contracted services (R877 million or 17 percent)
- Transfers and subsidies (R26 million or 1 percent)
- Other expenditure (R860 million or 17 percent)

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

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

Rating	Expenditure Item	R' Value	Percent
1	Employee Related Cost	2 058 602 020	40 percent
2	Bulk Purchases	892 149 418	17 percent
3	Contracted Services	877 868 864	17 percent
4	Other Expenditure	860 050 455	17 percent
5	Councilor Remuneration	165 493 276	3 percent
6	Depreciation and asset impairment	164 090 413	3 percent
7	Debt Impairment	79 175 248	2 percent
8	Transfers and Subsidies	26 551 615	1 percent
9	Other Materials	0	0 percent
Totals		R5 123 981 309	100 percent

Source: National Treasury Local Government Database

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



### 6.1.3 Cash flow

Municipalities in the province closed the month of October 2021 with a surplus cash and cash equivalent of R5.6 billion. The Cash and cash equivalents at beginning of the year were R3.5 billion. A net increase in cash and cash equivalents for an amount of R2.1 billion was realised. The mapping of the cashflow still remains an issue which the treasury is looking into.

## 6.2 Financial Performance – District Breakdown

This section summarizes the revenue and expenditure performance per district.

### 6.2.1 Operating Revenue per district

Table 5 below shows the operating revenue performance broken down per district and the main revenue items for the month ending 31 October 2021.

**Table 5 : Operating Revenue per district**

*Operating Revenue Per District -M03 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		
Capricorn	5 931 206	5 932 206	3 046 909	2 033 161	67%	223 159	400 550	135 852	55 341	50 411	132 559	12 069	1 023 220
Mopani	4 796 136	4 796 136	2 440 573	1 619 808	66%	139 950	314 411	10 827	1 961	23 067	90 074	11 402	1 028 116
Sekhukhune	3 107 463	3 107 463	1 613 045	1 116 696	69%	64 417	62 983	27 872	4 542	15 357	38 906	3 719	898 901
Vhembe	4 954 481	4 980 481	2 643 674	1 680 043	64%	82 670	68 560	202 166	401	20 029	78 602	39 585	1 188 029
Waterberg	3 595 671	3 595 671	1 797 835	1 036 230	58%	146 186	186 630	117 782	40 742	25 644	83 716	10 368	425 162
<b>Totals</b>	<b>22 384 956</b>	<b>22 411 956</b>	<b>11 542 037</b>	<b>7 485 937</b>	<b>65%</b>	<b>656 381</b>	<b>1 033 134</b>	<b>494 498</b>	<b>102 987</b>	<b>134 508</b>	<b>423 857</b>	<b>77 143</b>	<b>4 563 428</b>

Source: National Treasury Local Government Database

As at M04 (October) the original total operating revenue budget for the province stood 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 R11.5 billion as at 31 October 2021 of which R7.5 billion was realised as at M04 period and thereby creating under-performance of 35 percent.

Sekhukhune District realised the highest revenue to its year-to-date budget at 69 percent followed by Capricorn District at 67 percent. The third highest revenue raised was by Mopani District at 66 percent with Vhembe and Waterberg raising the lowest respectively at 64 & 58 percent.

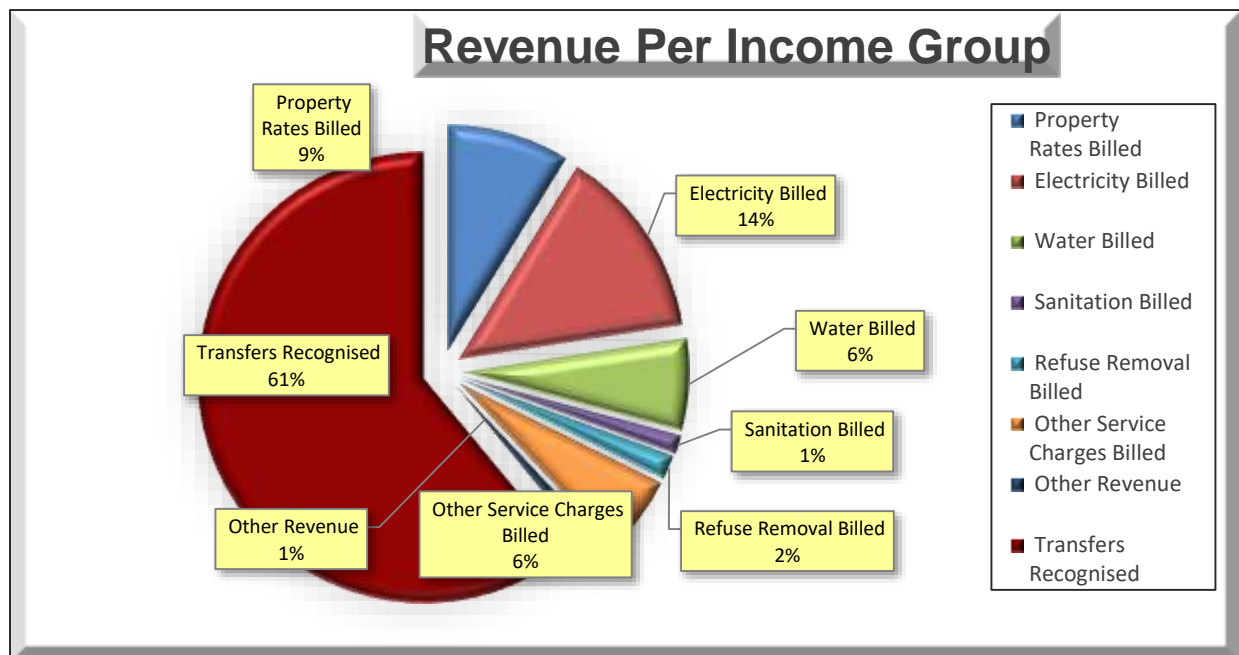
**Table 6 : Operating Revenue performance at District Level**

Rating	R'000	Original Budget	Adjusted Budget	YTD Budget	YTD Actual	% of year to date Budget
1	Sekhukhune	3 107 463	3 107 463	1 613 045	1 116 696	69%
2	Capricorn	5 931 206	5 932 206	3 046 909	2 033 161	67%
3	Mopani	4 796 136	4 796 136	2 440 573	1 619 808	66%
4	Vhembe	4 954 481	4 980 481	2 643 674	1 680 043	64%
5	Waterberg	3 595 671	3 595 671	1 797 835	1 036 230	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 Recognised – YTD actual is R4.5 billion (61 percent) of YTD actuals.
- Other Revenue – YTD actual is R77 million (1 percent) of YTD actuals.
- Other Service Charges Billed – YTD actual is R423 million (6 percent) of YTD actuals.
- Refuse Removal Billed– YTD actual is R134 million (2 percent) of YTD actuals.
- Sanitation Billed– YTD actual is R102 million (1 percent) of YTD actuals.
- Water Billed– YTD actual is R494 million (7 percent) of YTD actuals.
- Electricity Billed– YTD actual – R1.03 billion (14 percent) of YTD actuals, being the second highest item after grants revenue.
- Property Rates– YTD actual is R656 million (9 percent) of YTD actuals.

## 6.2.2 Operating Expenditure per District

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

**Table 7 : Operating Expenditure per district**

	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
R'000														
Capricorn	5 673 615	5 674 615	2 870 116	1 520 027	53%	520 873	34 334	16 009	44 251	366 068	348 880	-	9 026	180 586
Mopani	4 755 214	4 755 214	2 355 665	898 949	38%	379 351	39 906	-	-	98 793	140 856	-	5 382	234 661
Sekhukhune	3 115 894	3 115 894	1 561 605	746 063	48%	301 383	35 711	1 953	10 778	45 996	153 980	-	3 658	192 604
Vhembe	4 730 090	4 756 090	2 325 142	1 073 340	46%	485 917	35 602	50 306	91 521	116 474	129 744	-	8 356	155 420
Waterberg	3 595 494	3 595 494	1 797 750	885 603	49%	371 078	19 939	10 908	17 540	264 818	104 409	-	131	96 780
<b>Total</b>	<b>21 870 307</b>	<b>21 897 307</b>	<b>10 910 279</b>	<b>5 123 981</b>	<b>47%</b>	<b>2 058 602</b>	<b>165 493</b>	<b>79 175</b>	<b>164 090</b>	<b>892 149</b>	<b>877 869</b>	<b>-</b>	<b>26 552</b>	<b>860 050</b>

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 R10.9 billion as at 31 October 2021 of which R5.1 billion was spent during the period yielding an under-

performance of 53 percent. This is mainly due to municipalities not depreciating their assets monthly. The under expenditure may also be due to implementation of the Funding plans by the 8 municipalities that are currently unfunded.

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

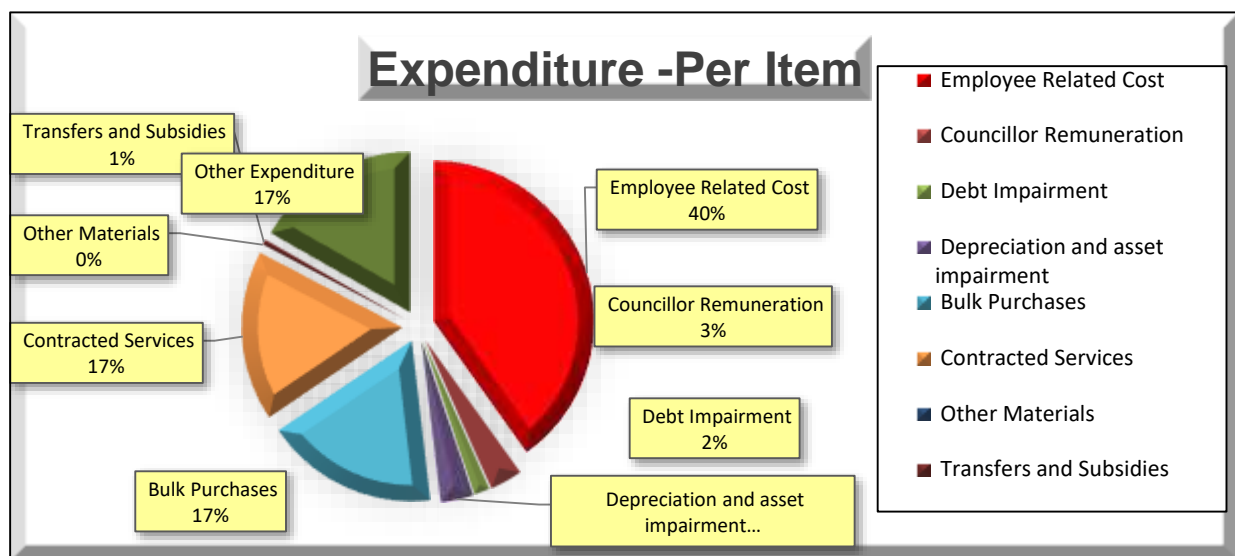
Rating	R'000	Original Budget	Adjusted Budget	YTD Budget	YTD Actual	% of Budget
1	Capricorn	5 673 615	5 674 615	2 870 116	1 520 027	53%
2	Waterberg	3 595 494	3 595 494	1 797 750	885 603	49%
3	Sekhukhune	3 115 894	3 115 894	1 561 605	746 063	48%
4	Vhembe	4 730 090	4 756 090	2 325 142	1 073 340	46%
5	Mopani	4 755 214	4 755 214	2 355 665	898 949	38%
	Total	21 870 307	21 896 307	10 910 279	5 123 981	47%

Source: National Treasury Local Government Database

Capricorn District realised the highest expenditure in relation to its year-to-date budget at 53 percent, Waterberg & Sekhukhune respectively recorded the second and third highest performance at 49 and 48 percent. Vhembe & Mopani respectively recorded 46 & 38 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 40 percent (or R2.1 billion).
- Other Expenditure is at 17 percent (or R860 million).
- Bulk Purchases make up 17 percent (or R892 million) of total year to date expenditure.
- Contracted services make up 17 percent (or R877 million)

### 6.2.3 Capital spending and sources of finance

**Table 9 : Capital Expenditure per district**

*Capital Sources of Finance per District - M04 October 2021/2022*

R'000	Original Budget	Adjusted Budget	Year To Date Budget	YTD Actual	% of Budget
Capricorn	1,731,687	1,731,687	1,122,617	380,547	34%
Mopani	1,107,475	1,107,475	530,545	261,219	49%
Sekhukhune	920,377	920,377	480,827	143,760	30%
Vhembe	1,748,501	1,748,501	976,675	399,677	41%
Waterberg	742,956	742,956	371,478	61,829	17%
<b>Total</b>	<b>6,250,996</b>	<b>6,250,996</b>	<b>3,482,142</b>	<b>1,247,032</b>	<b>36%</b>

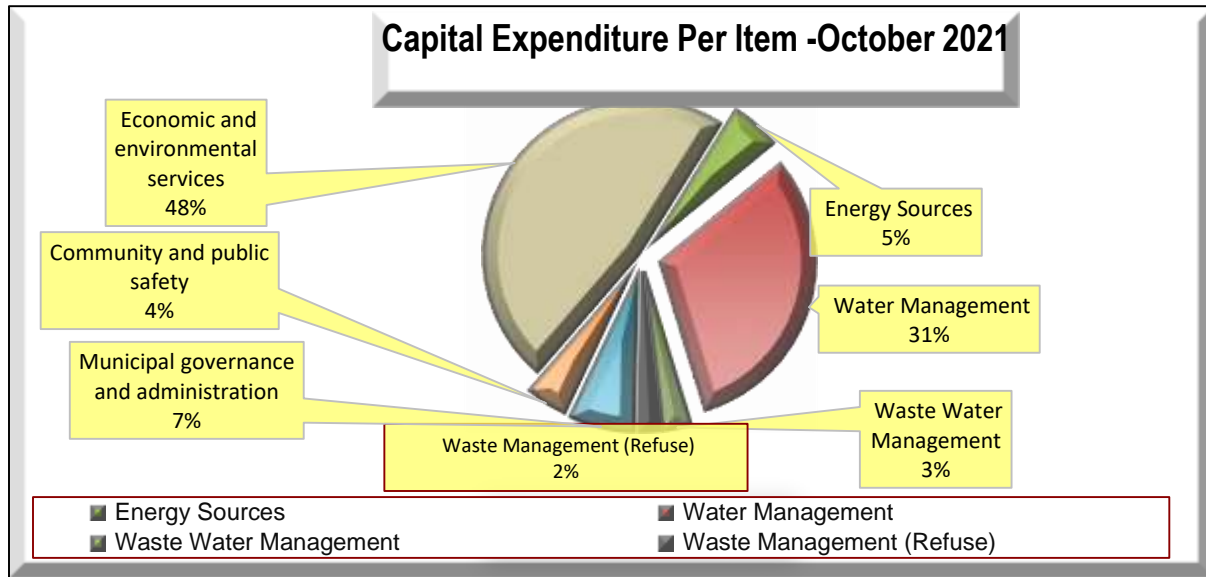
Source: National Treasury Local Government Database

The original capital budget for municipalities in the province stood at R6.3 billion with a reported year-to-date capital budget of R3.5 billion. Actual year to date spending stands at R1.2 billion being 36 percent of the year-to-date budget as at the end of October 2021.

Mopani District reflected the highest capital expenditure against the budget at 49 percent. Vhembe District recorded the second highest at 41 percent followed by Capricorn at 34 percent. Sekhukhune & Waterberg respectively recorded 30 & 17 percent. The Overall average provincial Performance stood at 36 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 Economic and Environmental services (48 percent) make up the largest portion of year to date with Waste Management (2 percent) being the lowest. Water Management is at 31 percent followed by Municipal Governance at 7 percent. Energy Sources, Waste Water Management, Community and Public Safety & Waste water management respectively recorded 5, 4 & 3 percent.

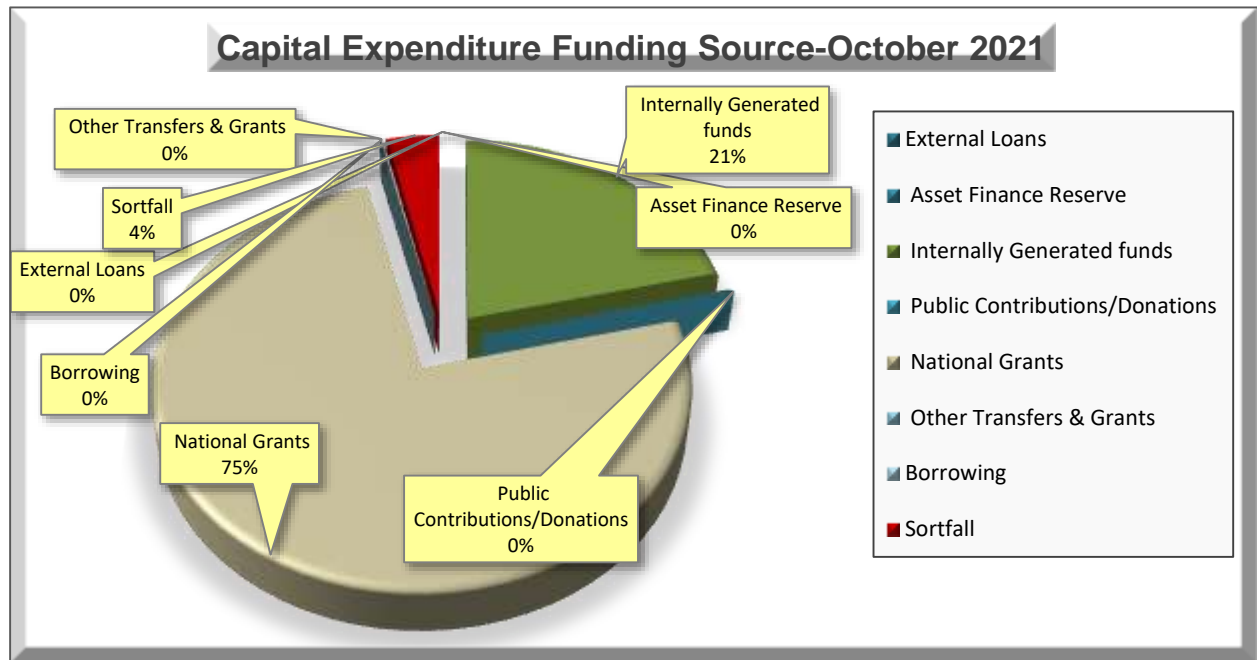
Table 10 below further provides for the sources to finance to the above capital expenditure for M04 of 2021/22 financial year.

**Table 10 : Source of Finance for Capital Expenditure**

Capital Sources of Finance per District - M04 2021-2022 FY															
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	1 122 617	380 547	34%	-	-	57 502	-	323 045	-	-	-	-	-
Mopani	1 107 475	1 107 475	530 545	261 219	49%	-	-	75 729	-	183 773	-	-	-	1 716	-
Sekhukhune	920 377	920 377	480 827	143 760	30%	-	-	26 897	-	115 210	1 653	-	-	-	-
Vhembe	1 748 501	1 748 501	976 675	399 677	41%	-	-	103 492	-	255 908	-	-	139	-	-
Waterberg	742 956	742 956	371 478	61 829	17%	-	-	486	-	59 523	-	-	-	-	-
<b>Total</b>	<b>6 250 996</b>	<b>6 250 996</b>	<b>3 482 142</b>	<b>1 247 032</b>	<b>36%</b>	<b>-</b>	<b>-</b>	<b>264 107</b>	<b>-</b>	<b>937 459</b>	<b>1 653</b>	<b>-</b>	<b>139</b>	<b>1 716</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 75 percent (R934 million) of the year-to-date actual capital funding of R1.2 billion with own revenue making up 21 percent (R264 million) of year-to-date capital expenditure.

## 6.2.4 Cash Flow

**Table 11 : Cash Flow**

Cashflow M04 October 2021-2022

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 year end
Capricorn	2 644 206 034	- 1 552 773 773	1 091 432 261	10 882	- 502 755 908	- 502 745 026	- 231 394	- 17 984	- 249 378	588 437 857	717 755 912	1 325 534 750
Mopani	1 408 585 836	- 166 148 514	1 242 437 322	1 832 995	- 349 503 774	- 347 670 779	- 621 792	-	- 621 792	894 144 751	49 866 727	1 012 338 495
Sekhukhune	685 277 406	- 1 037 238 270	- 351 960 864	-	- 122 234 705	- 122 234 705	- 388 788	- 2 196 327	- 2 585 115	- 476 780 684	919 577 558	479 041 071
Vhembe	1 608 694 269	- 742 839 409	865 854 860	347 442	- 465 202 674	- 464 855 232	-	-	-	400 999 628	1 675 604 876	2 043 971 654
Waterberg	1 185 392 150	- 557 310 785	628 081 365	1 344 761	- 81 438 415	- 80 093 654	- 2 921 073	-	- 2 921 073	545 066 638	138 395 418	735 816 936
<b>Total</b>	<b>7 532 155 695</b>	<b>- 4 056 310 751</b>	<b>3 475 844 944</b>	<b>3 536 080</b>	<b>- 1 521 135 476</b>	<b>- 1 517 599 396</b>	<b>- 4 163 047</b>	<b>- 2 214 311</b>	<b>- 6 377 358</b>	<b>1 951 868 190</b>	<b>3 501 200 491</b>	<b>5 596 702 906</b>

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 October 2021 with a surplus cash and cash equivalent of R5.6 billion. The Cash and cash equivalents at beginning of the year were R3.5 billion. A net increase in cash and cash equivalents for an amount of 2.1 billion was realised. In the previous financial year, the cash flow mapping had issues noted as reported in the previous reports, the PT will exert more emphasis in monitoring the



performance of the cash flow to ensure that the mapping issues are resolved and that the reporting is correct on a month-to-month basis.

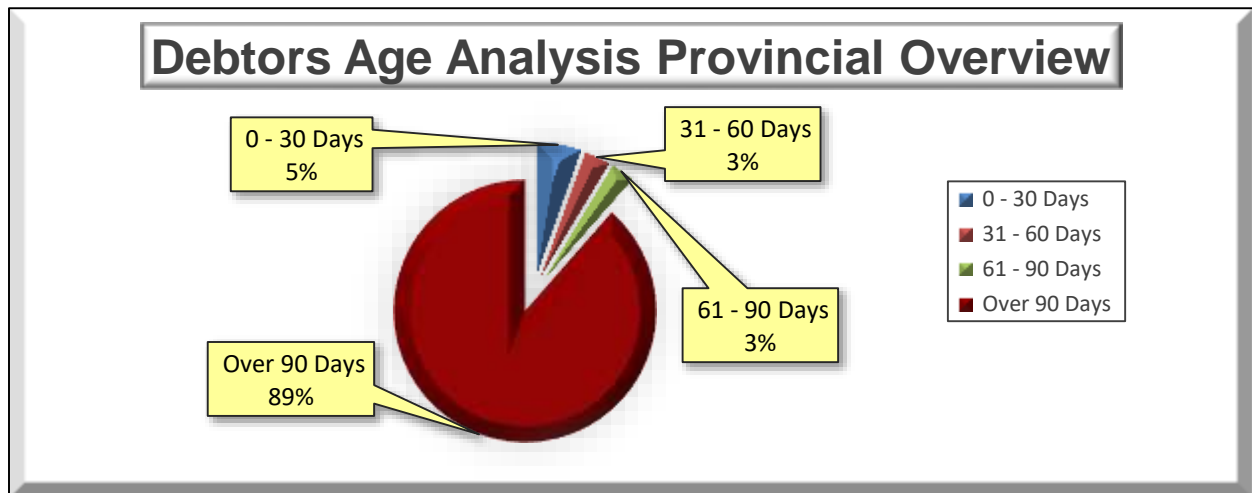
## Debt Management

**Table 12 : Debtors Age Analysis**

Debtors Detail - M04 October 2021/ 2022									
R '000	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total
	Total	%	Total	%	Total	%	Total	%	Total
Capricorn	175 214	5%	107 157	3%	120 586	4%	2 870 370	88%	3 273 327
Mopani	174 103	5%	79 951	2%	55 785	2%	2 948 899	90%	3 258 739
Sekhukhune	62 879	4%	27 985	2%	24 195	1%	1 509 555	93%	1 624 615
Vhembe	161 122	7%	112 120	5%	101 380	4%	1 923 413	84%	2 298 034
Waterberg	176 088	5%	104 106	3%	93 242	3%	2 912 410	89%	3 285 846
<b>Total</b>	<b>749 406</b>	<b>5%</b>	<b>431 319</b>	<b>3%</b>	<b>395 189</b>	<b>3%</b>	<b>12 164 646</b>	<b>89%</b>	<b>13 740 560</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 over 90 days. This is an indication that municipalities do not effectively implement debt and credit control policies to collect debt due. The district with most debtors over 90 days in is Sekhukhune at 90 percent followed by Mopani at 90 percent. Waterberg,

Capricorn and Vhembe respectively recorded 89, 88 & 84 percent. 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 - M04 October 2021/2022									
R '000	Government		Business		Households		Other		Total
	Total	%	Total	%	Total	%	Total	%	
Capricorn	480 378	15%	1 489 097	45%	1 213 916	37%	89 937	0	3 273 327
Mopani	288 869	9%	643 951	20%	2 177 155	67%	148 763	5%	3 258 739
Sekhukhune	707 295	44%	340 981	21%	594 875	37%	-18 535	-1%	1 624 615
Vhembe	296 366	13%	411 986	18%	1 589 683	69%	0	0%	2 298 034
Waterberg	1 376 209	42%	331 720	10%	1 577 917	48%	0	0%	3 285 846
<b>Total</b>	<b>3 149 116</b>	<b>23%</b>	<b>3 217 735</b>	<b>23%</b>	<b>7 153 545,03</b>	<b>52%</b>	<b>220 164</b>	<b>0%</b>	<b>13 740 560</b>

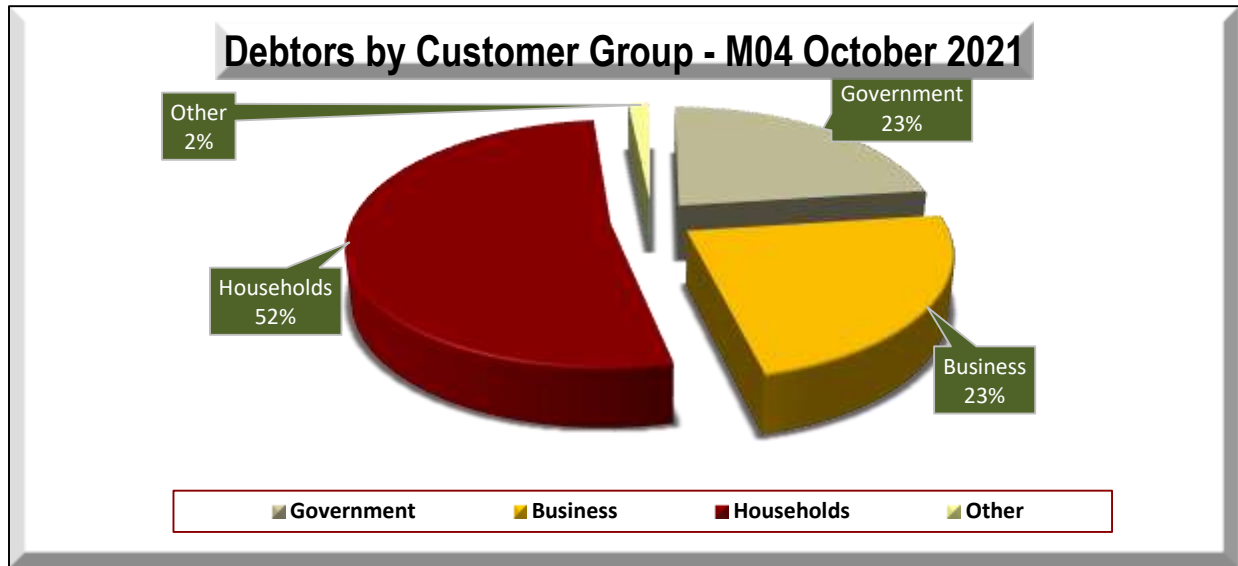
Source: National Treasury Local Government Database

Table 13 above indicates that the total debtors up to the end of October 2021 categorized by customer group amounted to R13.7 billion. Outstanding debtors in respect of Households are the highest at R7.2 billion or 52 percent of the total debtors.

The following can be noted based on table 13 above for the period under review:

- Despite the pandemic, credit control needs to be emphasized mostly over households.
- Government forums which have already been established need to continue their effective mandate over government debt as it currently stands at 23 percent. Sustainable Resource Management Branch in Limpopo Treasury to assist in monitoring the payments by departments through In Year Monitoring System.

**Figure 7 : Debtors by Customer Group**



Source: National Treasury Local Government Database

Figure 7 indicates that government entities contribute the second largest share at 23 per cent or R3.1 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.

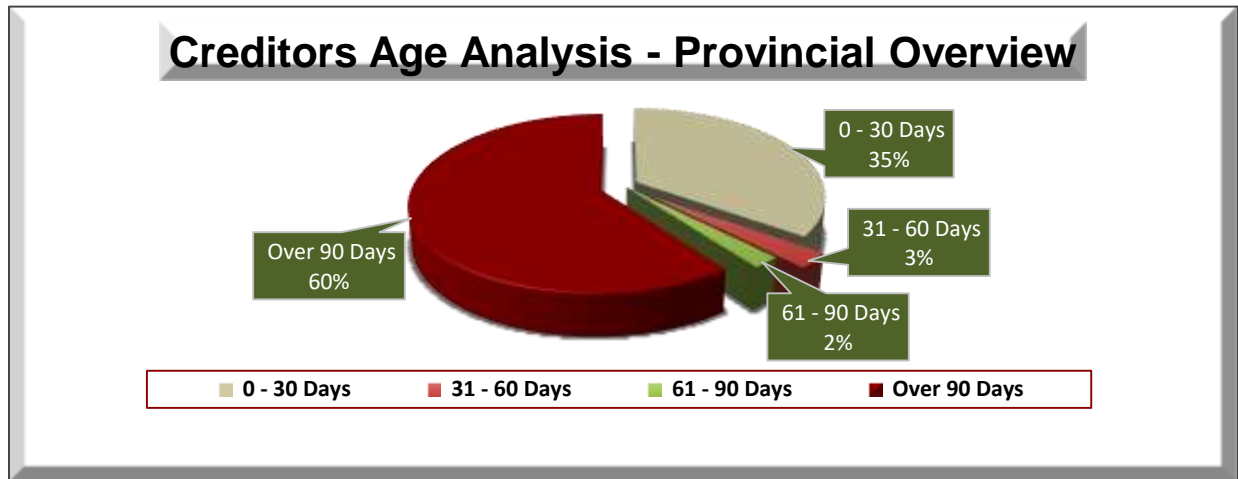
**Table 14 : Creditors Age Analysis per District**

Creditors Age Analysis - M04 October 2021/2022									
R '000	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total
	Total	%	Total	%	Total	%	Total	%	
Capricorn	167 258	98%	1 383	1%	203	0%	2 137	1%	170 981
Mopani	47 483	10%	801	0%	20 781	4%	415 762	86%	484 827
Sekhukhune	3 006	100%	-	0%	-	0%	-	0%	3 006
Vhembe	15 180	53%	10 124	36%	1 193	4%	1 937	7%	28 434
Waterberg	133 012	37%	16 900	5%	185	0%	211 919	59%	362 016
<b>Total</b>	<b>365 939</b>	<b>35%</b>	<b>29 208</b>	<b>3%</b>	<b>22 362</b>	<b>2%</b>	<b>631 755</b>	<b>60%</b>	<b>1 049 264</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 October categorized by district amounted to R1 billion. Outstanding creditors in the bracket “over 90 days “are the highest at R631 million or 60 percent of the total creditors.

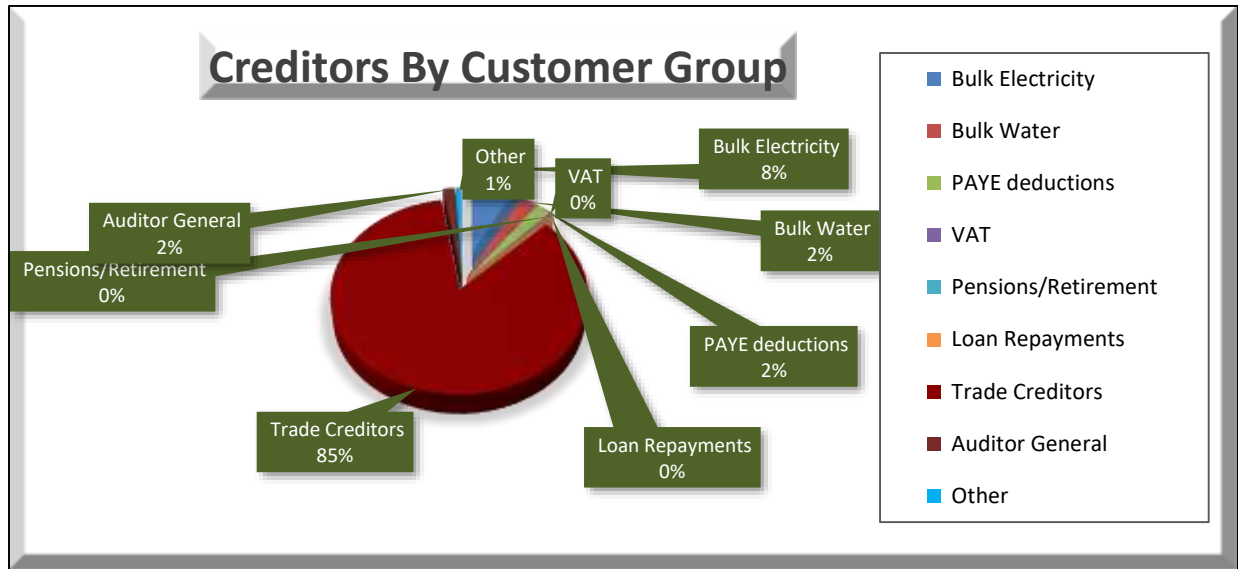
**Table 15 : Creditors by Customer Group per District**

Creditor Age Analysis - M04 October 2021/2022																	
R '000	Bulk Electricity		Bulk Water		PAYE deductions		VAT		Pensi ons/R	Loan Repa	Trade Creditors		Auditor General		Other		Total
	Total	%	Total	%	Total	%	Total	%			Total	%	Total	%	Total	%	
Capricorn	1 553	1%	-	0%	-	0%	-	0%	-	-	163 713	96%	-	0,00%	5 715	3%	170 981
Mopani	40	0%	-	0%	-	0%	-	0%	-	-	481 967	99%	1 147	0,24%	1 673	0%	484 827
Sekhukhune	-	0%	-	0%	-	0%	-	0%	-	-	2 837	94%	-	0,00%	169	6%	3 006
Vhembe	-	0%	-	0%	-	0%	-	0%	-	-	28 566	100%	-	0,00%	-132	0%	28 434
Waterberg	77 841	22%	24 312	7%	22 033	6%	5 777	2%	-	-	214 640	59%	15 439	4,26%	1 974	1%	362 016
<b>Total</b>	<b>79 434</b>	<b>22%</b>	<b>24 312</b>	<b>2%</b>	<b>22 033</b>	<b>2%</b>	<b>5 777</b>	<b>1%</b>	<b>-</b>	<b>-</b>	<b>891 723</b>	<b>85,0%</b>	<b>16 586</b>	<b>1,58%</b>	<b>9 399</b>	<b>1%</b>	<b>1 049 264</b>

Source: National Treasury Local Government Database

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

**Figure 9: Creditors by Customer Group**



Source: National Treasury Local Government Database

### 6.2.5 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 Partnership		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	106 349 542	178 544 000	10 831 382	50 000 000	5 429 095	35 000 000	9 418 166	2 475 000	936 862	218 806 000	62 955 976
Mopani	768 386 000	158 095 917	-	-	64 020 000	4 578 927	-	-	2 255 000	-	-	-
Sekhukhur	762 092 000	84 708 709	-	-	61 348 000	-	-	-	2 341 000	-	-	-
Vhembe	875 742 000	-	-	-	49 296 000	-	-	-	2 299 000	-	-	-
Waterberg	314 495 000	17 977 281	-	-	73 500 000	-	-	-	2 179 000	-	-	-
<b>Total</b>	<b>3 116 210 000</b>	<b>367 131 449</b>	<b>178 544 000</b>	<b>10 831 382</b>	<b>298 164 000</b>	<b>10 008 022</b>	<b>35 000 000</b>	<b>9 418 166</b>	<b>11 549 000</b>	<b>936 862</b>	<b>218 806 000</b>	<b>62 955 976</b>

Source: National Treasury Local Government Database

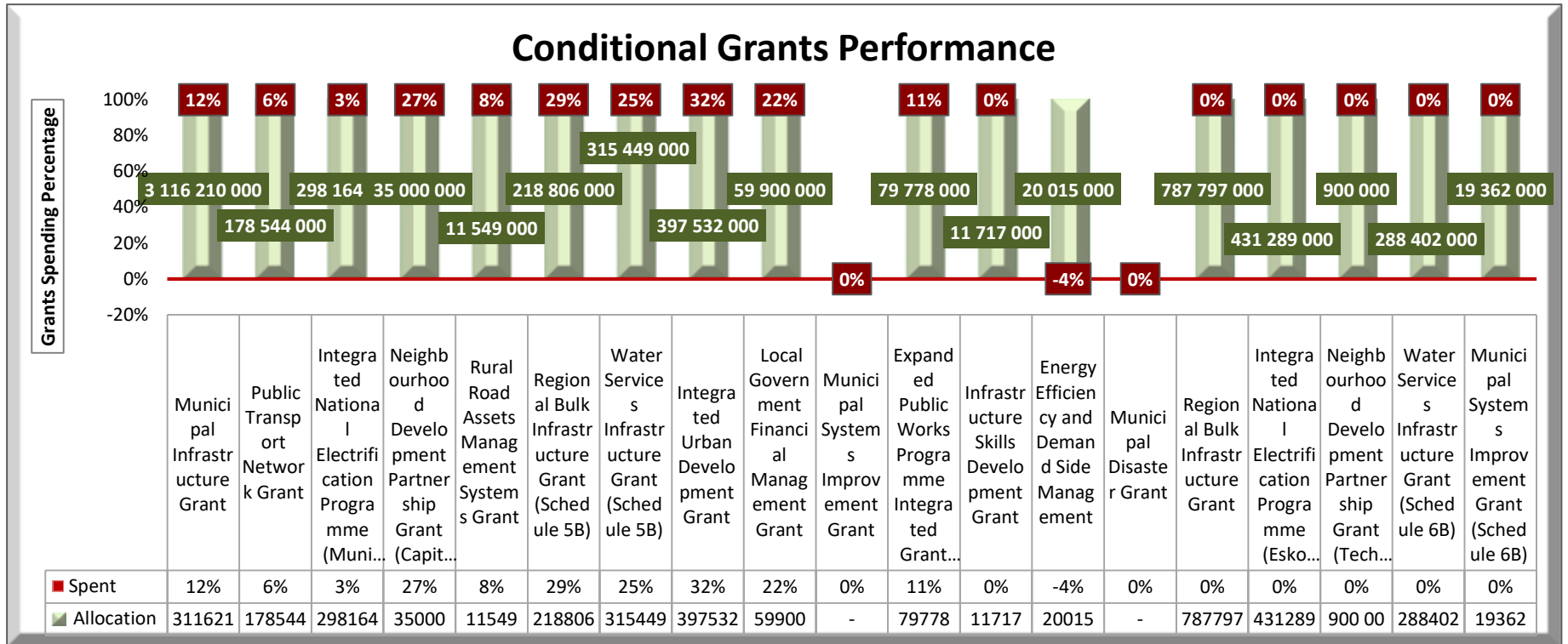
R '000	Water Services Infrastructure Grant (Schedule 5B)		Integrated Urban Development Grant		Local Government Financial Management Grant		Municipal Systems Improvement Grant (Schedule 5B)		Expanded Public Works Programme Integrated Grant (Municipality)		Infrastructure Skills Development Grant	
	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent
Capricorn	160 000 000	56 780 743	397 532 000	128 442 062	10 100 000	4 284 773	-	-	16 501 000	4 930 478	6 217 000	-
Mopani	42 363 000	15 536 810	-	-	14 050 000	5 375 787	-	-	26 731 000	676 155	-	-
Sekhukhune	-	-	-	-	12 100 000	2 735 878	-	-	15 087 000	2 477 911	-	-
Vhembe	44 000 000	-	-	-	11 700 000	-	-	-	14 093 000	-	5 500 000	-
Waterberg	69 086 000	6 322 038	-	-	11 950 000	752 641	-	-	7 366 000	996 821	-	-

Source: National Treasury Local Government Database

R '000	Energy Efficiency and Demand Side Management (Municipal) Grant		Municipal Disaster Grant		Regional Bulk Infrastructure Grant		Integrated National Electrification Programme (Eskom) Grant		Development Partnership Grant (Technical Assistance)		Water Services Infrastructure Grant (Schedule 6B)		Municipal Systems Improvement Grant (Schedule 6B)		TOTALS	
	Allocation	Spent	Alloca	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	390 359 079
Mopani	7 000 000	- 869 565	-	-	412 413 000	-	60 670 000	-	-	-	48 402 000	-	4 031 000	-	1 450 321 000	183 394 031
Sekhukhune	4 015 000	-	-	-	224 645 000	-	122 962 000	-	-	-	50 000 000	-	4 031 000	-	1 258 621 000	89 922 498
Vhembe	-	-	-	-	80 000 000	-	90 374 000	-	600 000	-	-	-	3 031 000	-	1 176 635 000	-
Waterberg	3 000 000	-	-	-	70 739 000	-	85 557 000	-	-	-	190 000 000	-	4 398 000	-	832 270 000	26 048 781
<b>Total</b>	<b>20 015 000</b>	<b>- 869 565</b>	<b>-</b>	<b>-</b>	<b>787 797 000</b>	<b>-</b>	<b>431 289 000</b>	<b>-</b>	<b>900 000</b>	<b>-</b>	<b>288 402 000</b>	<b>-</b>	<b>19 362 000</b>	<b>-</b>	<b>6 270 414 000</b>	<b>689 724 389</b>

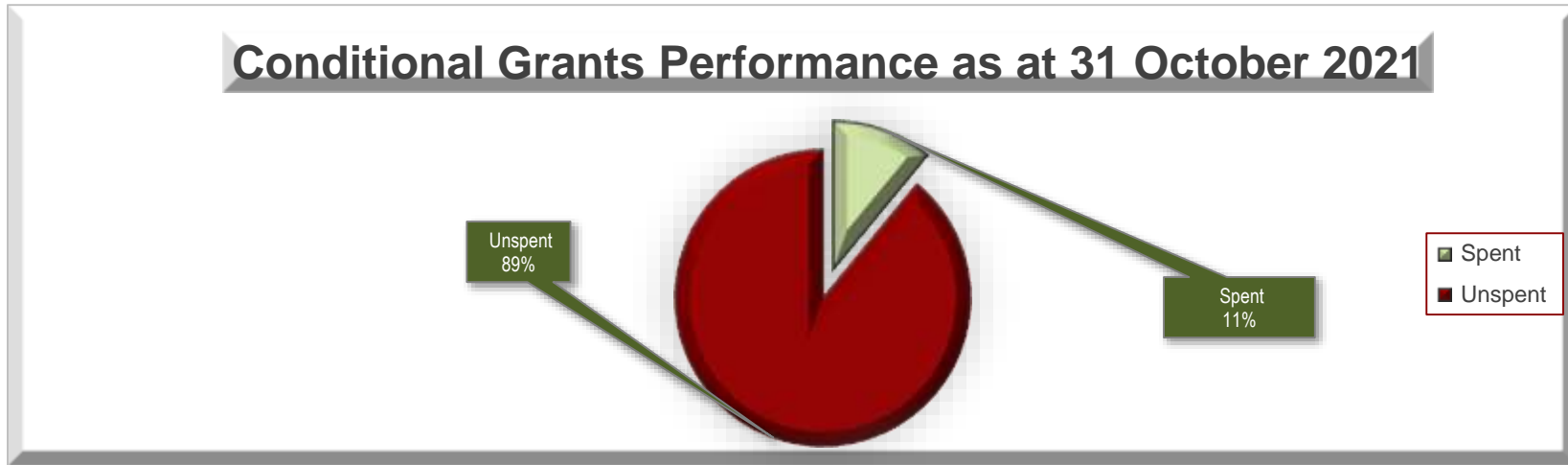
Source: National Treasury Local Government Database

Figure 10 : Conditional Grants



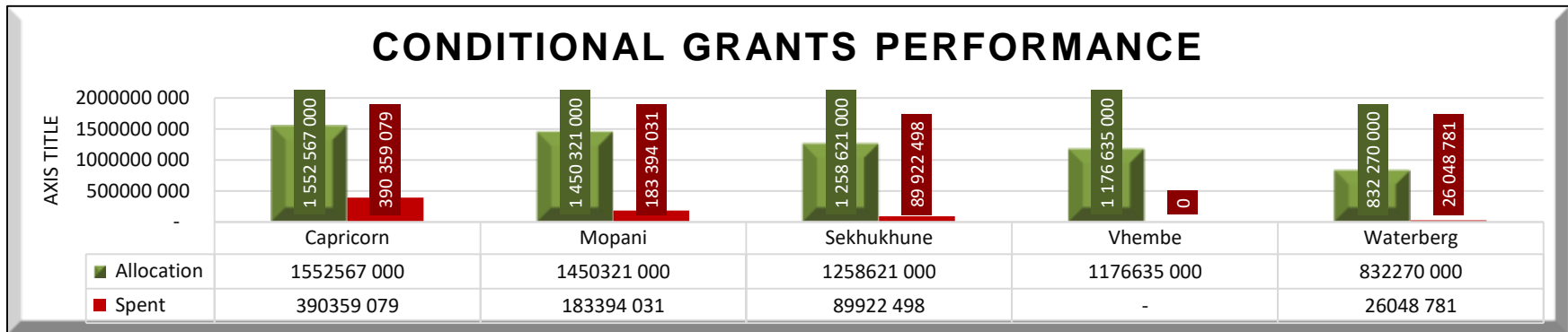
Source: National Treasury Local Government Database

**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 October 2021, the aggregate conditional grants spending stands at 11 percent.

## 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, as at 31 October 2021. As revealed in the earlier table, for M04 four municipalities failed to submit M04 returns by the deadline, namely, Elias Motsoaledi, Greater Tzaneen, Modimolle-Mookgopong and Vhembe. Municipalities continue to be supported to ensure that timely submissions are made month to month.

**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 PI  
 Projected months on the budget forms are temporarily not validated on (Charges and Recoveries Balance) and (Trial Balance)

Department Description	Financial Year			PROR	ADJB	PRAD	M01	M02	M03	M04
	2020	2021	2022							
	SUBMISSION CODE									
	RAUD	PAUD	ORGB							
Ba-Fhalaborwa	Green	Green	Green				Green	Green	Green	Green
Bela Bela	Green	Green	Green				Green	Green	Green	Green
Blouberg	Green	Green	Green				Green	Green	Green	Green
Capricorn	Green	Green	Green				Green	Green	Green	Green
Collins Chabane	Green	Green	Green				Green	Green	Green	Green
Elias Motsoaledi	Green	Green	Green				Green	Green	Green	Red
Ephraim Mogale	Green	Green	Green				Green	Green	Green	Green
Greater Giyani	Green	Green	Green				Green	Green	Green	Green
Greater Letaba	Green	Green	Green				Green	Green	Green	Green
Greater Tzaneen	Green	Green	Green				Green	Green	Green	Red
Lepelle-Nkumpi	Red	Green	Green				Green	Green	Green	Green
Lephalale	Green	Green	Green				Green	Green	Green	Green
Makhado	Green	Yellow	Green				Green	Green	Green	Green
Makhuduthamaga	Green	Green	Green				Green	Green	Green	Green
Maruleng	Green	Green	Green				Green	Green	Green	Green
Modimolle-Mookgopong	Green	Green	Green				Green	Green	Green	Red
Mogalakwena	Green	Green	Green				Green	Green	Green	Green
Molemole	Green	Green	Green				Green	Green	Green	Green
Mopani	Green	Green	Green				Green	Green	Green	Green
Musina	Green	Green	Green				Green	Green	Green	Green
Polokwane	Green	Green	Green				Yellow	Green	Green	Green
Sekhukhune	Green	Green	Green				Green	Green	Green	Green
Thabazimbi	Green	Green	Green				Green	Green	Green	Green
Thulamela	Green	Green	Green				Green	Green	Green	Green
Tubatse Fetakgomo	Green	Green	Green				Green	Green	Green	Green
Vhembe	Green	Green	Green				Green	Green	Green	Red
Waterberg	Green	Green	Green				Green	Green	Green	Green

**Legend**

**Explanations**

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

## **8 Assistance Provided**

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

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

## **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.

Municipalities are encouraged to maintain the targeted projections and where such is not achieved revise their revenue projections downwards during the main adjustment budget period. This however 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 - M04 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	154 758	127 267	82%	26 146	8 737	2 253	333	714	2 727	278	86 079
Capricorn	818 700	818 700	490 156	321 860	66%	-	-	21 289	2 631	-	7 113	689	290 137
Lepelle-Nkumpi	505 983	505 983	252 991	186 754	74%	10 618	-	25 425	3 041	2 266	24 799	3 391	117 213
Molmole	268 172	269 172	134 586	86 294	64%	10 201	2 701	(1)	(0)	916	5 837	89	66 552
Polokwane	4 028 835	4 028 835	2 014 418	1 310 985	65%	176 194	389 112	86 885	49 336	46 514	92 083	7 622	463 239
<b>Total</b>	<b>5 931 206</b>	<b>5 932 206</b>	<b>3 046 909</b>	<b>2 033 161</b>	<b>67%</b>	<b>223 159</b>	<b>400 550</b>	<b>135 852</b>	<b>55 341</b>	<b>50 411</b>	<b>132 559</b>	<b>12 069</b>	<b>1 023 220</b>
Ba-phalaborwa	584 260	584 260	292 130	185 175	63%	41 855	29 451	9 679	1 839	5 715	22 333	359	73 945
Greater Giyani	551 574	551 574	275 787	184 269	67%	21 928	-	-	-	2 675	21 295	529	137 841
Greater Leleba	410 102	410 102	205 051	145 781	71%	2 936	1 472	(14)	1	1 095	10 522	166	129 603
Greater Tzaneen	1 403 942	1 403 942	776 817	562 282	72%	46 898	283 488	-	-	12 505	29 999	3 775	185 616
Maruleng	294 012	294 012	114 665	98 801	86%	26 333	-	1 162	120	1 077	4 366	5 937	59 806
Mopani	1 552 247	1 552 247	776 123	443 499	57%	-	-	-	-	-	1 558	635	441 306
<b>Total</b>	<b>4 796 136</b>	<b>4 796 136</b>	<b>2 440 573</b>	<b>1 619 808</b>	<b>66%</b>	<b>139 950</b>	<b>314 411</b>	<b>10 827</b>	<b>1 961</b>	<b>23 067</b>	<b>90 074</b>	<b>11 402</b>	<b>1 028 116</b>
Elias Mokoaledi	546 626	546 626	332 627	191 498	58%	13 325	37 973	-	-	3 202	8 912	369	127 717
Ephraim Mogale	312 927	312 927	156 464	112 179	72%	13 918	25 010	-	-	1 837	3 359	359	67 696
Tubase Fetakgomo	734 041	734 041	367 021	258 678	70%	37 174	-	-	-	10 317	8 437	428	202 322
Makhuduthamega	400 822	400 822	200 411	130 553	65%	-	-	-	-	-	4 451	2 128	123 974
Sekhukhune	1 113 047	1 113 047	556 523	423 787	76%	-	-	27 872	4 542	-	13 747	435	377 192
<b>Total</b>	<b>3 107 463</b>	<b>3 107 463</b>	<b>1 613 045</b>	<b>1 116 696</b>	<b>69%</b>	<b>64 417</b>	<b>62 983</b>	<b>27 872</b>	<b>4 542</b>	<b>15 357</b>	<b>38 906</b>	<b>3 719</b>	<b>898 901</b>
Makhado	1 201 835	1 201 835	600 917	249 080	41%	31 267	23 770	-	28	4 585	19 072	2 963	167 395
Musina	875 107	875 107	437 554	156 098	36%	9 622	44 791	9 757	351	4 971	10 788	442	75 376
Collins Chabane	557 799	583 799	289 300	194 910	67%	11 246	-	-	-	1 537	6 356	2 640	173 131
Thulamela	757 975	757 975	378 987	283 928	75%	30 534	-	-	-	8 937	25 641	4 245	214 572
Vhembe	1 561 765	1 561 765	936 916	796 027	85%	-	-	192 409	22	-	16 745	29 296	557 555
<b>Total</b>	<b>4 954 481</b>	<b>4 980 481</b>	<b>2 643 674</b>	<b>1 680 043</b>	<b>64%</b>	<b>82 670</b>	<b>68 560</b>	<b>202 166</b>	<b>401</b>	<b>20 029</b>	<b>78 602</b>	<b>39 585</b>	<b>1 188 029</b>
Bela bela	486 510	486 510	243 255	134 332	55%	27 161	39 564	12 504	6 750	3 167	5 413	1 144	38 629
Lephalale	666 957	666 957	333 478	219 610	66%	33 502	47 737	23 455	9 566	5 010	25 609	998	73 734
Modimolle-Mookgopong	711 722	711 722	355 861	128 091	36%	32 575	(2 649)	16 584	7 690	5 433	16 126	1 417	50 916
Mogalakwena	1 152 078	1 152 078	576 039	395 513	69%	29 231	87 679	30 283	7 297	6 278	25 934	5 931	202 880
Thabazimbi	427 635	427 635	213 817	98 184	46%	23 717	14 299	34 956	9 440	5 756	9 592	423	-
Waterberg	150 769	150 769	75 384	60 499	80%	-	-	-	-	-	1 042	455	59 002
<b>Total</b>	<b>3 595 671</b>	<b>3 595 671</b>	<b>1 797 835</b>	<b>1 036 230</b>	<b>58%</b>	<b>146 186</b>	<b>186 630</b>	<b>117 782</b>	<b>40 742</b>	<b>25 644</b>	<b>83 716</b>	<b>10 368</b>	<b>425 162</b>
<b>Grand Total</b>	<b>22 384 956 422</b>	<b>22 411 956 422</b>	<b>11 542 036 546,0</b>	<b>7 485 936 670,0</b>		<b>656 381 399</b>	<b>1 033 133 888</b>	<b>494 497 781</b>	<b>102 986 734</b>	<b>134 507 979</b>	<b>423 857 420</b>	<b>77 143 427</b>	<b>4 563 428 042</b>

Source: National Treasury Local Government Database

## Appendix - 2: Operating Expenditure

Appendix 2: Operating Expenditure - M04 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	170 762	93 900	55%	38 435	5 447	-	9 810	14 551	13 845	-	36	11 777
Capricorn	877 217	877 217	471 414	212 264	45%	101 119	4 661	-	25 095	-	46 195	-	-	35 194
Lepelle-Nkumpi	417 402	417 402	208 701	80 505	39%	31 140	7 462	1 730	9 346	-	17 707	-	-	13 120
Molemole	247 929	248 929	124 467	58 635	47%	30 681	4 231	-	-	5 165	8 075	-	-	10 483
Polokwane	3 789 546	3 789 546	1 894 773	1 074 724	57%	319 500	12 533	14 279	-	346 352	263 059	-	8 990	110 012
<b>Total</b>	<b>5 673 615</b>	<b>5 674 615</b>	<b>2 870 116</b>	<b>1 520 027</b>	<b>53%</b>	<b>520 873</b>	<b>34 334</b>	<b>16 009</b>	<b>44 251</b>	<b>366 068</b>	<b>348 880</b>	<b>-</b>	<b>9 026</b>	<b>180 586</b>
Ba-phalaborwa	613 092	613 092	306 546	128 511	42%	41 691	4 726	-	-	38 918	25 240	-	-	17 936
Greater Giyani	502 007	502 007	251 003	96 391	38%	49 917	7 854	-	-	-	21 350	-	-	17 271
Greater Letaba	361 591	361 591	180 796	91 730	51%	32 156	10 805	-	-	7 496	16 714	-	-	24 559
Greater Tzaneen	1 322 173	1 322 173	665 970	278 911	42%	130 464	8 794	-	-	52 252	20 145	-	5 382	61 874
Maruleng	243 876	243 876	95 112	21 337	22%	-	-	-	-	128	11 496	-	-	9 714
Mopani	1 712 476	1 712 476	856 238	282 068	33%	125 123	7 728	-	-	-	45 911	-	-	103 306
<b>Total</b>	<b>4 755 214</b>	<b>4 755 214</b>	<b>2 355 665</b>	<b>898 949</b>	<b>38%</b>	<b>379 351</b>	<b>39 906</b>	<b>-</b>	<b>-</b>	<b>98 793</b>	<b>140 856</b>	<b>-</b>	<b>5 382</b>	<b>234 661</b>
Elias Mokoaledi	532 675	532 675	269 992	148 994	55%	48 247	8 081	-	-	30 925	29 422	-	1 023	31 295
Ephraim Mogale	342 893	342 893	171 449	58 802	34%	21 555	3 390	-	-	15 071	8 233	-	-	10 553
Tubatse Fetakgomo	775 518	775 518	387 760	167 618	43%	66 087	10 991	1 953	-	-	43 548	-	93	44 946
Makhuduthamaga	361 276	361 276	180 638	111 783	62%	28 853	7 808	-	10 778	-	46 091	-	2 097	16 156
Sekhukhune	1 103 532	1 103 532	551 767	258 866	47%	136 641	5 441	-	-	-	26 686	-	445	89 654
<b>Total</b>	<b>3 115 894</b>	<b>3 115 894</b>	<b>1 561 605</b>	<b>746 063</b>	<b>48%</b>	<b>301 383</b>	<b>35 711</b>	<b>1 953</b>	<b>10 778</b>	<b>45 996</b>	<b>153 980</b>	<b>-</b>	<b>3 658</b>	<b>192 604</b>
Makhado	1 111 661	1 111 661	555 831	355 669	64%	82 346	8 712	28 277	46 290	104 571	45 515	-	-	39 958
Musina	857 304	857 304	428 668	79 307	19%	47 892	3 321	-	-	11 903	8 913	-	1 823	5 455
Collins Chabane	443 228	469 228	232 014	117 462	51%	37 819	8 810	-	9 955	-	30 194	-	3 102	27 581
Thulamela	757 663	757 663	378 832	196 552	52%	95 967	10 230	22 029	17 455	-	25 869	-	3 431	21 572
Vhembe	1 560 233	1 560 233	729 797	324 350	44%	221 892	4 529	-	17 821	-	19 253	-	-	60 855
<b>Total</b>	<b>4 730 090</b>	<b>4 756 090</b>	<b>2 325 142</b>	<b>1 073 340</b>	<b>46%</b>	<b>485 917</b>	<b>35 602</b>	<b>50 306</b>	<b>91 521</b>	<b>116 474</b>	<b>129 744</b>	<b>-</b>	<b>8 356</b>	<b>155 420</b>
Bela bela	459 071	459 071	229 535	132 150	58%	48 303	-	10 616	-	48 028	11 973	-	-	13 230
Lephalale	663 113	663 113	331 555	184 457	56%	69 404	3 656	172	15 418	53 152	12 913	-	131	29 612
Modimolle-Mookgosi	709 087	709 087	354 543	125 610	35%	55 104	2 805	59	-	48 016	10 481	-	-	9 145
Mogalakwena	1 150 381	1 150 381	575 195	280 394	49%	111 060	7 760	(6)	-	89 323	52 017	-	-	20 240
Thabazimbi	424 375	424 375	212 188	107 810	51%	48 073	2 723	67	-	26 300	12 052	-	-	18 595
Waterberg	189 467	189 467	94 733	55 182	58%	39 135	2 997	-	2 122	-	4 971	-	-	5 958
<b>Total</b>	<b>3 595 494</b>	<b>3 595 494</b>	<b>1 797 750</b>	<b>885 603</b>	<b>49%</b>	<b>371 078</b>	<b>19 939</b>	<b>10 908</b>	<b>17 540</b>	<b>264 818</b>	<b>104 409</b>	<b>-</b>	<b>131</b>	<b>96 780</b>
<b>Grand Total</b>	<b>21 870 307</b>	<b>21 897 307</b>	<b>10 910 279</b>	<b>5 123 981</b>		<b>2 058 602</b>	<b>165 493</b>	<b>79 175</b>	<b>164 090</b>	<b>892 149</b>	<b>877 869</b>	<b>-</b>	<b>26 552</b>	<b>860 050</b>

Source: National Treasury Local Government Database

### Appendix - 3: Capital Source of Finance

Municipality	Original Budget	Adjusted Budget	Year To Date Budget	YTD Actual	% of Budget	External Loans	Asset Fin	Internally Generated	Public Contribution/Don	Transfers & Grants				Borrowing
										National Grants	Provincial Grants	Distri	Other	
Blouberg	68,143,915	68,144	34,072	21,166	62%			2,400	-	18,766				
Capricorn	323,927,000	323,927	418,737	132,963	32%			25,634	-	107,329				
Lepelle-Nkumpi	145,662,750	145,663	72,831	10,980	15%			2,765	-	8,215				
Molemole	65,393,793	65,394	32,697	7,923	24%			2,129	-	5,793				
Polokwane	1,128,559,590	1,128,560	564,280	207,514	37%			24,574	-	182,940				
<b>Total</b>	<b>1,731,687,048</b>	<b>1,731,687</b>	<b>1,122,617</b>	<b>380,547</b>	<b>34%</b>	<b>0%</b>	<b>#</b>	<b>57,502</b>	<b>-</b>	<b>323,045</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Ba-phalaborwa	56,126,505	56,127	28,063	5,494	20%			826	-	4,668				
Greater Giyani	113,672,306	113,672	56,836	31,645	56%			4,661	-	26,984				
Greater Letaba	116,244,219	116,244	58,122	42,637	73%			27,998	-	14,639				
Greater Tzaneen	130,857,450	130,857	60,648	65,656	108%			115	-	62,825				1,716
Maruleng	167,380,838	167,381	65,279	43,204	66%			33,934	-	9,270				
Mopani	523,193,748	523,194	261,597	72,583	28%			7,195	-	65,387				
<b>Total</b>	<b>1,107,475,066</b>	<b>1,107,475</b>	<b>530,545</b>	<b>261,219</b>	<b>49%</b>	<b>0%</b>	<b>#</b>	<b>75,729</b>	<b>-</b>	<b>183,773</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,716</b>
Elias Motsoaledi	88,032,000	88,032	64,655	19,296	30%			459	-	18,836				
Ephraim Mogale	82,382,550	82,383	41,191	5,915	14%			4,382	-	1,533				
Tubatse Fetakgodi	200,577,999	200,578	100,289	31,977	32%			12,730	-	17,595	1,653			
Makhuduthamaga	125,382,955	125,383	62,691	24,332	39%			9,326	-	15,006				
Sekhukhune	424,001,000	424,001	212,001	62,240	29%			-	-	62,240				
<b>Total</b>	<b>920,376,504</b>	<b>920,377</b>	<b>480,827</b>	<b>143,760</b>	<b>30%</b>	<b>0%</b>	<b>#</b>	<b>26,897</b>	<b>-</b>	<b>115,210</b>	<b>1,653</b>	<b>-</b>	<b>-</b>	<b>-</b>
Makhado	424,622,191	424,622	212,311	51,603	24%			7,469	-	5,159				
Musina	87,455,312	87,455	42,500	3,581	1187%			-	-	2,560			139	
Collins Chabane	267,307,956	267,308	133,654	96,752	72%			53,898	-	42,573				
Thulamela	199,305,000	199,305	99,653	23,738	24%			8,865	-	14,873				
Vhembe	769,811,001	769,811	488,558	224,003	46%			33,260	-	190,743				
<b>Total</b>	<b>1,748,501,460</b>	<b>1,748,501</b>	<b>976,675</b>	<b>399,677</b>	<b>41%</b>	<b>0%</b>	<b>#</b>	<b>103,492</b>	<b>-</b>	<b>255,908</b>	<b>-</b>	<b>-</b>	<b>139</b>	<b>-</b>
Bela-bela	60,920,301	60,920	30,460	13,181	43%			10	-	13,171				
Lephalale	113,661,300	113,661	56,831	15,129	27%			447	-	12,914				
Modimolle-Mooi	15,147,150	15,147	75,737	6,695	9%			29	-	6,614				
Mogalakwena	290,789,500	290,790	145,395	17,807	12%			-	-	17,807				
Thabazimbi	125,212,000	125,212	62,606	9,017	14%			-	-	9,017				
Waterberg	900,000	900	450	-	0%			-	-	-				
<b>Total</b>	<b>742,956,251</b>	<b>742,956</b>	<b>371,478</b>	<b>61,829</b>	<b>17%</b>	<b>0%</b>	<b>-</b>	<b>486</b>	<b>-</b>	<b>59,523</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Grand Total</b>	<b>6,250,996,329</b>	<b>6,250,996,329</b>	<b>3,482,142,199</b>	<b>1,247,031,829</b>	<b>36%</b>	<b>-</b>	<b>#####</b>	<b>-</b>	<b>937,459,331</b>	<b>1,652,563</b>	<b>-</b>	<b>###</b>	<b>1,716,019</b>	

Source: National Treasury Local Government Database

## Appendix – 4: Capital Expenditure (Detail)

Appendix 4: Capital Expenditure - M04 October 2021-2022													
R'000	Original Budget	Adjusted Budget	Year To Date Budget	YTD Actual	% of Budget	Energy Sources	Water Management	Waste Water Managemen	Waste Management (Refuse)	Municipal governance and	Community and public safetv	Economic and environmen	Other
Blouberg	68 144	68 144	34 072	21 166	62%	1 005	-	-	337	398	-	19 426	-
Capricorn	323 927	323 927	418 737	132 963	32%	-	131 453	-	-	1 387	124	-	-
Lepelle-Nkumpi	145 663	145 663	72 831	10 980	15%	-	-	-	-	3	-	10 978	-
Molemole	65 394	65 394	32 697	7 923	24%	536	-	7 387	-	-	-	-	-
Polokwane	1 128 560	1 128 560	564 280	207 514	37%	8 347	57 856	20 893	5 196	1 997	11 775	101 449	-
<b>Total</b>	<b>1 731 687</b>	<b>1 731 687</b>	<b>1 122 617</b>	<b>380 547</b>	<b>34%</b>	<b>9 888</b>	<b>189 309</b>	<b>28 280</b>	<b>5 534</b>	<b>3 785</b>	<b>11 899</b>	<b>131 853</b>	<b>-</b>
Ba-phalaborwa	56 127	56 127	28 063	5 494	20%	27	-	-	-	-	826	4 641	-
Greater Giyani	113 672	113 672	56 836	31 645	56%	-	-	-	1 676	-	1 567	28 402	-
Greater Letaba	116 244	116 244	58 122	42 637	73%	1 523	-	-	-	-	10 333	30 781	-
Greater Tzaneen	130 857	130 857	60 648	65 656	108%	1 716	-	-	-	11	543	63 386	-
Maruleng	167 381	167 381	65 279	43 204	66%	-	-	-	-	85	33	43 085	-
Mopani	523 194	523 194	261 597	72 583	28%	-	58 114	-	-	-	7 195	7 273	-
<b>Total</b>	<b>1 107 475</b>	<b>1 107 475</b>	<b>530 545</b>	<b>261 219</b>	<b>49%</b>	<b>3 266</b>	<b>58 114</b>	<b>-</b>	<b>1 676</b>	<b>97</b>	<b>20 498</b>	<b>177 568</b>	<b>-</b>
Elias Motsaeng	88 032	88 032	64 655	19 296	30%	667	-	-	-	459	-	18 169	-
Ephraim Mogale	82 383	82 383	41 191	5 915	14%	3 198	-	-	-	-	10	2 708	-
Tubatse Fetakgodi	200 578	200 578	100 289	31 977	32%	-	-	28	30	11 447	-	20 472	-
Makhuduthamaga	125 383	125 383	62 691	24 332	39%	-	-	-	-	2 375	-	21 957	-
Sekhukhune	424 001	424 001	212 001	62 240	29%	-	62 240	-	-	-	-	-	-
<b>Total</b>	<b>920 377</b>	<b>920 377</b>	<b>480 827</b>	<b>143 760</b>	<b>30%</b>	<b>3 865</b>	<b>62 240</b>	<b>28</b>	<b>30</b>	<b>14 281</b>	<b>10</b>	<b>63 306</b>	<b>-</b>
Makhado	424 622	424 622	212 311	51 603	24%	1 856	-	-	1 300	41 550	-	6 898	-
Musina	87 455	87 455	42 500	3 581	8%	139	-	-	532	-	-	2 910	-
Collins Chabane	267 308	267 308	133 654	96 752	72%	37 426	-	-	9 486	14 742	11 609	23 489	-
Thulamela	199 305	199 305	99 653	23 738	24%	-	-	-	4 493	-	445	18 800	-
Vhembe	769 811	769 811	488 558	224 003	46%	-	63 332	-	-	7 317	75	153 278	-
<b>Total</b>	<b>1 748 501</b>	<b>1 748 501</b>	<b>976 675</b>	<b>399 677</b>	<b>41%</b>	<b>39 421</b>	<b>63 332</b>	<b>-</b>	<b>15 812</b>	<b>63 609</b>	<b>12 129</b>	<b>205 375</b>	<b>-</b>
Bela bela	60 920	60 920	30 460	13 181	43%	-	3 481	5 265	-	10	1 204	3 221	-
Lephalale	113 661	113 661	56 831	15 129	27%	4 153	3 374	-	3 101	1 185	2 160	1 155	-
Modimolle-Mookgweetseng	151 473	151 473	75 737	6 695	9%	202	52	953	961	-	2 481	2 046	-
Mogalakwena	290 790	290 790	145 395	17 807	12%	1 975	8 667	-	-	-	-	7 165	-
Thabazimbi	125 212	125 212	62 606	9 017	14%	1 706	(107)	1 095	-	-	3 274	-	3 050
Waterberg	900	900	450	-	0%	-	-	-	-	-	-	-	-
<b>Total</b>	<b>742 956</b>	<b>742 956</b>	<b>371 478</b>	<b>61 829</b>	<b>17%</b>	<b>8 036</b>	<b>15 468</b>	<b>7 313</b>	<b>4 062</b>	<b>1 195</b>	<b>9 119</b>	<b>13 588</b>	<b>3 050</b>
<b>Grand Total</b>	<b>6 250 996 329</b>	<b>6 250 996 329</b>	<b>3 482 142 199</b>	<b>1 247 031 829</b>	<b>0</b>	<b>64 474 957</b>	<b>388 463 420</b>	<b>35 620 618</b>	<b>27 113 006</b>	<b>82 965 994</b>	<b>53 654 152</b>	<b>591 690 035</b>	<b>3 049 647</b>

Source: National Treasury Local Government Database

## Appendix – 5: Cash Flows

R '000	NET CASHFLOW FROM/(USED) OPERATING	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	(8 693)	(21 166)	-	(29 859)	41 331	9 877
Capricorn	151 108	(139 766)	(18)	11 324	-	11 324
Lepelle-Nkumpi	119 487	(10 980)	(174)	108 333	285 750	414 995
Molemole	247 427	(7 923)	(57)	239 447	89 531	328 991
Polokwane	582 103	(322 910)	-	259 193	301 145	560 348
<b>Total</b>	<b>1 091 432</b>	<b>(502 745)</b>	<b>(249)</b>	<b>588 438</b>	<b>717 756</b>	<b>1 325 535</b>
Ba-phalaborwa	69 696	(5 337)	(386)	63 972	-	63 972
Greater Giyani	-	-	-	-	-	-
Greater Letaba	143 208	(51 938)	-	91 270	4 170	95 415
Greater Tzaneen	389 962	(72 796)	(236)	316 930	-	316 930
Maruleng	164 018	(44 449)	-	119 569	125 174	243 467
Mopani	475 554	(173 150)	-	302 403	(79 478)	292 554
<b>Total</b>	<b>1 242 437</b>	<b>(347 671)</b>	<b>(622)</b>	<b>894 145</b>	<b>49 867</b>	<b>1 012 338</b>
Elias Motsoaledi	(115 168)	(24 876)	(2 226)	(142 269)	11 379	(129 896)
Ephraim Mogale	87 207	(6 741)	-	80 466	250 618	358 763
Tubatse Fetakgodi	345 132	(28 377)	-	316 755	291 534	615 860
Makhuduthamaga	-	-	-	-	-	-
Sekhukhune	(669 132)	(62 240)	(360)	(731 732)	366 047	(365 685)
<b>Total</b>	<b>(351 961)</b>	<b>(122 235)</b>	<b>(2 585)</b>	<b>(476 781)</b>	<b>919 578</b>	<b>479 041</b>
Makhado	92 765	(57 828)	-	34 937	226 078	241 218
Musina	123 895	(2 750)	-	121 145	25 416	143 091
Collins Chabane	130 117	(125 802)	-	4 315	423 240	427 542
Thulamela	(101 219)	(29 305)	-	(130 524)	890 588	760 064
Vhembe	620 298	(249 171)	-	371 127	110 283	472 056
<b>Total</b>	<b>865 855</b>	<b>(464 855)</b>	<b>-</b>	<b>401 000</b>	<b>1 675 605</b>	<b>2 043 972</b>
Bela bela	44 952	(16 205)	-	28 748	14 985	41 264
Lephalale	307 606	(17 568)	(923)	289 115	-	361 618
Modimolle-Mookgosi	70 916	(14 608)	-	56 308	17 507	39 883
Mogalakwena	165 259	(16 463)	(1 998)	146 799	73 027	219 824
Thabazimbi	32 125	(15 251)	-	16 874	(13 386)	19 824
Waterberg	7 223	-	-	7 223	46 262	53 403
<b>Total</b>	<b>628 081</b>	<b>(80 094)</b>	<b>(2 921)</b>	<b>545 067</b>	<b>138 395</b>	<b>735 817</b>
<b>Grad Total</b>	<b>3 475 845</b>	<b>(1 517 599)</b>	<b>(6 377)</b>	<b>1 951 868</b>	<b>3 501 200</b>	<b>5 596 703</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	3 755	2%	5 889	3%	24 529	14%	146 073	81%	180 246
Capricorn	(19 334)	-4%	17 511	3%	18 000	3%	502 451	97%	518 629
Lepelle-Nkumpi	15 400	2%	15 050	2%	13 727	2%	776 631	95%	820 808
Molemole	2 928	3%	2 752	2%	2 736	2%	108 061	93%	116 477
Polokwane	172 465	11%	65 955	4%	61 593	4%	1 337 154	82%	1 637 168
<b>Total</b>	175 214	5%	107 157	3%	120 586	4%	2 870 370	88%	3 273 327
Ba-Phalaborwa	17 772	1%	15 847	1%	7 263	1%	1 255 260	97%	1 296 142
Greater Giyani	11 406	2%	12 730	3%	11 010	2%	473 171	93%	508 317
Greater Letaba	3 948	1%	3 825	1%	3 133	1%	304 020	97%	314 927
Greater Tzaneen	129 731	14%	40 283	4%	27 573	3%	759 111	79%	956 697
Maruleng	11 246	6%	7 267	4%	6 807	4%	157 336	86%	182 656
Mopani	-	0%	-	0%	-	0%	-	0%	-
<b>Total</b>	174 103	5%	79 951	2%	55 785	2%	2 948 899	90%	3 258 739
Elias Motsoaledi	19 294	13%	5 313	4%	3 438	2%	116 768	81%	144 813
Ephraim Mogale	9 636	6%	3 092	2%	2 953	2%	154 059	91%	169 740
Tubatse Fetakgomo	11 437	2%	8 441	2%	7 090	2%	436 847	94%	463 815
Makhuduthamaga	3 734	1%	3 127	1%	3 252	1%	532 337	98%	542 451
Sekhukhune	18 778	6%	8 012	3%	7 461	2%	269 545	89%	303 796
<b>Total</b>	62 879	4%	27 985	2%	24 195	1%	1 509 555	93%	1 624 615
Makhado	35 530	9%	14 426	4%	11 440	3%	319 220	84%	380 616
Musina	12 445	10%	5 750	5%	4 754	4%	98 186	81%	121 135
Collins Chabane	14 813	7%	3 935	2%	17 418	8%	185 752	84%	221 917
Thulamela	12 380	2%	10 518	1%	10 444	1%	680 267	95%	713 608
Vhembe	85 953	10%	77 492	9%	57 325	7%	639 988	74%	860 758
<b>Total</b>	161 122	7%	112 120	5%	101 380	4%	1 923 413	84%	2 298 034
Bela Bela	18 783	7%	8 765	3%	7 488	3%	222 464	86%	257 501
Lephalale	55 814	11%	16 982	3%	22 404	5%	396 333	81%	491 534
Modimolle- Mookgongos	26 433	3%	20 874	3%	20 859	3%	687 375	91%	755 541
Mogalakwena	57 192	5%	38 584	3%	28 359	2%	1 096 443	90%	1 220 577
Thabazimbi	17 763	3%	18 863	3%	14 120	3%	509 794	91%	560 540
Waterberg	103	67%	37	24%	12	8%	1	1%	154
<b>Total</b>	176 088	5%	104 106	3%	93 242	3%	2 912 410	89%	3 285 846
<b>Grand Total</b>	938 867		409 300		390 552		11 499 847		13 238 566

Source: National Treasury Local Government Database



## Appendix – 7: Debtors by Customer Group

R '000	Government		Business		Households		Other		Total
	Total	%	Total	%	Total	%	Total	%	
Blouberg	180 246	100%	-	0%	-	0%	-	0%	180 246
Capricorn	-	0%	428 692	83%	-	0%	89 937	17%	518 629
Lepelle-Nkumpi	65 648	8%	696 429	85%	58 731	7%	-	0%	820 808
Molemole	116 477	100%	-	0%	-	0%	-	0%	116 477
Polokwane	118 007	7%	363 976	22%	1 155 185	71%	-	0%	1 637 168
<b>Total</b>	<b>480 378</b>	<b>15%</b>	<b>1 489 097</b>	<b>45%</b>	<b>1 213 916</b>	<b>37%</b>	<b>89 937</b>	<b>3%</b>	<b>3 273 327</b>
Ba-Phalaborwa	1 994	0%	208 681	16%	937 250	72%	148 218	11%	1 296 142
Greater Giyani	114 748	23%	50 758	10%	342 266	67%	545	0%	508 317
Greater Letaba	18 413	6%	34 107	11%	262 407	83%	-	0%	314 927
Greater Tzaneen	33 398	3%	331 231	35%	592 068	62%	-	0%	956 697
Maruleng	120 317	66%	19 175	10%	43 164	24%	-	0%	182 656
Mopani	-	0%	-	0%	-	0%	-	0%	-
<b>Total</b>	<b>288 869</b>	<b>9%</b>	<b>643 951</b>	<b>20%</b>	<b>2 177 155</b>	<b>67%</b>	<b>148 763</b>	<b>5%</b>	<b>3 258 739</b>
Elias Motsoaledi	46 989	32%	26 314	18%	71 511	49%	-	0%	144 813
Ephraim Mogale	18 669	11%	106 767	63%	44 304	26%	-	0%	169 740
Tubatse Fetakgomo	125 381	0%	120 253	26%	218 181	47%	-	0%	463 815
Makhuduthamaga	504 158	93%	56 534	10%	295	0%	-18 535	-3%	542 451
Sekhukhune	12 097	4%	31 114	10%	260 584	86%	-	0%	303 796
<b>Total</b>	<b>707 295</b>	<b>44%</b>	<b>340 981</b>	<b>21%</b>	<b>594 875</b>	<b>37%</b>	<b>-18 535</b>	<b>-1%</b>	<b>1 624 615</b>
Makhado	72 191	19%	134 974	35%	173 451	46%	-	0%	380 616
Musina	29 759	25%	32 185	27%	59 192	49%	-	0%	121 135
Collins Chabane	64 695	29%	17 851	8%	139 371	63%	-	0%	221 917,35
Thulamela	61 682	9%	120 298	17%	531 628	74%	-	0%	713 608
Vhembe	68 038	8%	106 679	12%	686 041	80%	-	0%	860 758,04
<b>Total</b>	<b>296 366</b>	<b>13%</b>	<b>411 986</b>	<b>18%</b>	<b>1 589 683</b>	<b>69%</b>	<b>0</b>	<b>0%</b>	<b>2 298 034</b>
Bela Bela	23 856	9%	90 186	35%	143 459	56%	-	0%	257 501
Lephalale	66 586	14%	12 926	3%	412 022	84%	-	0%	491 534
Modimolle-Mookgop	48 875	6%	121 729	16%	584 936	77%	-	0%	755 540,57
Mogalakwena	1 220 577	100%	-	0%	-	0%	-	0%	1 220 577
Thabazimbi	16 315	3%	106 725	19%	437 500	78%	-	0%	560 540
Waterberg	-	0%	154	100%	-	0%	-	0%	154
<b>Total</b>	<b>1 376 209</b>	<b>42%</b>	<b>331 720</b>	<b>10%</b>	<b>1 577 917</b>	<b>48%</b>	<b>0</b>	<b>0%</b>	<b>3 285 846</b>
Grand Total	2 648 492		3 004 360		7 501 338		84 380		13 238 570

Source: National Treasury Local Government Database

## Appendix – 8: Creditors Age Analysis

Appendix 8: Creditors Age Analysis - M04 October 2021/2022									
R '000	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total
	Total	%	Total	%	Total	%	Total	%	Total
Blouberg	52	39%	29	22%	-	0%	53	40%	134
Capricorn	-	0%	(14)	-4%	-	0%	362	104%	348
Lepelle-Nkumpi	234	98%	-	0%	5	2%	-	0%	239
Molemole	2 293	41%	1 368	25%	198	4%	1 722	31%	5 581
Polokwane	164 679	100%	-	0%	-	0%	-	0%	164 679
<b>Total</b>	<b>167 258</b>	<b>98%</b>	<b>1 383</b>	<b>1%</b>	<b>203</b>	<b>0%</b>	<b>2 137</b>	<b>1%</b>	<b>170 981</b>
Ba-Phalaborwa	3 069	53%	(5 580)	-97%	7 468	130%	784	14%	5 741
Greater Giyani	336	47%	-	0%	-	0%	386	53%	722
Greater Letaba	3 847	51%	535	7%	1 001	13%	2 210	29%	7 593
Greater Tzaneen	1 874	15%	5 700	47%	1 307	11%	3 359	27%	12 240
Maruleng	17	46%	18	49%	-	0%	2	5%	37
Mopani	38 340	8%	128	0%	11 005	2%	409 021	89%	458 494
<b>Total</b>	<b>47 483</b>	<b>10%</b>	<b>801</b>	<b>0%</b>	<b>20 781</b>	<b>4%</b>	<b>415 762</b>	<b>86%</b>	<b>484 827</b>
Elias Motsoaledi	-	0%	-	0%	-	0%	-	0%	-
Ephraim	-	0%	-	0%	-	0%	-	0%	-
Mogale	-	0%	-	0%	-	0%	-	0%	-
Tubatse	343	100%	-	0%	-	0%	-	0%	343
Fetakgomo	2 663	100%	-	0%	-	0%	-	0%	2 663
Makhuduthamaga	-	0%	-	0%	-	0%	-	0%	-
Sekhukhune	-	0%	-	0%	-	0%	-	0%	-
<b>Total</b>	<b>3 006</b>	<b>100%</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>0%</b>	<b>3 006</b>
Makhado	1 625	90%	-	0%	-	0%	180	10%	1 805
Musina	84	16%	-	0%	-	0%	435	84%	519
Collins Chabane	9 054	46%	9 217	47%	357	2%	869	4%	19 497
Thulamela	26	100%	-	0%	-	0%	-	0%	26
Vhembe	4 391	67%	907	14%	836	13%	453	7%	6 587
<b>Total</b>	<b>15 180</b>	<b>53%</b>	<b>10 124</b>	<b>36%</b>	<b>1 193</b>	<b>4%</b>	<b>1 937</b>	<b>7%</b>	<b>28 434</b>
Bela Bela	43 926	40%	1 868	2%	-	0%	64 123	58%	109 917
Lephalale	19 505	99%	72	0%	-	0%	206	1%	19 783
Modimolle-Mook	-	0%	-	0%	-	0%	-	0%	-
Mogalakwena	43 503	100%	-	0%	-	0%	-	0%	43 503
Thabazimbi	26 078	14%	14 960	8%	185	0%	147 589	78%	188 812
Waterberg	-	0%	-	0%	-	0%	1	100%	1
<b>Total</b>	<b>133 012</b>	<b>37%</b>	<b>16 900</b>	<b>5%</b>	<b>185</b>	<b>0%</b>	<b>211 919</b>	<b>59%</b>	<b>362 016</b>
Grand Total	457 032		62 293		301 409		1 225 079		2 045 813

Source: National Treasury Local Government Database

## Appendix – 9: Creditors by Customer Group

Appendix 9: Creditors by Customer Group - M04 October 2021/2022																			
R '000	Bulk Electricity		Bulk Water		PAYE deductions		VAT		Pension s/Retire ment		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%	134	100%	134
Capricorn	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	348	100%	-	0,00%	-	0%	348
Lepelle-Nkumpi	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	239	100%	-	0,00%	-	0%	239
Molemole	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0,00%	5 581	100%	5 581
Polokwane	1 553	1%	-	0%	-	0%	-	0%	-	0%	-	0%	163 126	99%	-	0,00%	-	0%	164 679
<b>Total</b>	<b>1 553</b>	<b>1%</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>163 713</b>	<b>96%</b>	<b>-</b>	<b>0,00%</b>	<b>5 715</b>	<b>3%</b>	<b>170 981</b>
Ba-Phalaborwa	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	6 233	109%	-	0,00%	492	-9%	5 741
Greater Giyani	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	722	100%	-	0,00%	-	0%	722
Greater Letaba	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	7 593	100%	-	0,00%	-	0%	7 593
Greater Tzaneen	40	0%	-	0%	-	0%	-	0%	-	0%	-	0%	10 035	82%	-	0,00%	2 165	18%	12 240
Maruleng	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	37	100%	-	0,00%	-	0%	37
Mopani	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	457 347	100%	1 147	0,25%	-	0%	458 494
<b>Total</b>	<b>40</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>481 967</b>	<b>99%</b>	<b>1 147</b>	<b>0,24%</b>	<b>1 673</b>	<b>0%</b>	<b>484 827</b>
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	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0,00%	-	0%	-
Fetakgomo	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	343	100%	-	0,00%	-	0%	343
Makhuduthamaga	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	2 494	94%	-	0,00%	169	6%	2 663
Sekhukhune	-	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>2 837</b>	<b>94%</b>	<b>-</b>	<b>0,00%</b>	<b>169</b>	<b>6%</b>	<b>3 006</b>
Makhado	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	1 937	107%	-	0,00%	132	-7%	1 805
Musina	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	519	100%	-	0,00%	-	0%	519
Collins Chabane	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	19 497	100%	-	0,00%	-	0%	19 497
Thulamela	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	26	100%	-	0,00%	-	0%	26
Vhembe	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	6 587	100%	-	0,00%	-	0%	6 587
<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>28 566</b>	<b>100%</b>	<b>-</b>	<b>0,00%</b>	<b>132</b>	<b>0%</b>	<b>28 434</b>
Bela Bela	31 772	29%	17 501	16%	-	0%	-	0%	-	0%	-	0%	58 437	53%	2 207	2,01%	-	0%	109 917
Lephalale	16 765	85%	-	0%	-	0%	-	0%	-	0%	-	0%	1 043	5%	-	0,00%	1 974	10%	19 782
Modimolle-Mookgosi	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0,00%	-	0%	-
Mogalakwena	29 220	67%	2 690	6%	4 044	9%	5 777	13%	-	0%	-	0%	-	0%	1 773	4,08%	-	0%	43 504
Thabazimbi	84	0%	4 121	2%	17 989	10%	-	0%	-	0%	-	0%	155 159	82%	11 459	6,07%	-	0%	188 812
Waterberg	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	1	100%	-	0,00%	-	0%	1
<b>Total</b>	<b>77 841</b>	<b>22%</b>	<b>24 312</b>	<b>7%</b>	<b>22 033</b>	<b>6%</b>	<b>5 777</b>	<b>2%</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>0%</b>	<b>214 640</b>	<b>59%</b>	<b>15 439</b>	<b>4,26%</b>	<b>1 974</b>	<b>1%</b>	<b>362 016</b>
<b>Grant Total</b>	<b>79 434</b>	<b>0,2</b>	<b>24 312</b>	<b>0,0</b>	<b>22 033</b>	<b>0,0</b>	<b>5 777</b>	<b>0,0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>891 723</b>	<b>0,8</b>	<b>16 586</b>	<b>0</b>	<b>9 399</b>	<b>0,0</b>	<b>1 049 264</b>

Source: National Treasury Local Government Database

## Appendix – 10 – Grants

R 1000	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	8 432 384	-	-	-	-	-	-	-	-	-	-	-	-
Capricorn	244 646 000	81 542 643	-	-	-	-	-	-	2 475 000	936 862	-	-	95 000 000	43 667 632
Lepelle-Nkumpi	57 085 000	10 187 165	-	-	7 000 000	-	-	-	-	-	-	-	-	-
Molemole	37 000 000	6 187 350	-	-	10 000 000	-	-	-	-	-	-	-	-	-
Polokwane	-	-	178 544 000	10 831 382	33 000 000	5 429 095	35 000 000	9 418 166	-	-	218 806 000	62 955 976	65 000 000	13 113 111
<b>Total</b>	<b>395 495 000</b>	<b>106 349 542</b>	<b>178 544 000</b>	<b>10 831 382</b>	<b>50 000 000</b>	<b>5 429 095</b>	<b>35 000 000</b>	<b>9 418 166</b>	<b>2 475 000</b>	<b>936 862</b>	<b>218 806 000</b>	<b>62 955 976</b>	<b>160 000 000</b>	<b>56 780 743</b>
Ba-phalaborwa	33 685 000	5 081 897	-	-	20 000 000	-	-	-	-	-	-	-	-	-
Greater Giyani	64 105 000	-	-	-	18 000 000	-	-	-	-	-	-	-	-	-
Greater Letaba	60 836 000	12 867 203	-	-	10 000 000	1 522 902	-	-	-	-	-	-	-	-
Greater Tzaneen	99 741 000	60 652 363	-	-	16 020 000	3 066 025	-	-	-	-	-	-	-	-
Maruleng	28 150 000	13 886 702	-	-	-	-	-	-	-	-	-	-	-	-
Mopani	481 869 000	65 607 752	-	-	-	-	-	-	2 255 000	-	-	-	42 363 000	15 536 810
<b>Total</b>	<b>768 386 000</b>	<b>158 095 917</b>	<b>-</b>	<b>-</b>	<b>64 020 000</b>	<b>4 578 927</b>	<b>-</b>	<b>-</b>	<b>2 255 000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>42 363 000</b>	<b>15 536 810</b>
Elias Mtsotledi	57 984 000	-	-	-	20 000 000	-	-	-	-	-	-	-	-	-
Ephraim Mogale	35 189 000	-	-	-	21 348 000	-	-	-	-	-	-	-	-	-
Tubatse Fetakgorn	99 240 000	6 830 684	-	-	-	-	-	-	-	-	-	-	-	-
Makhuduthamaga	65 627 000	-	-	-	20 000 000	-	-	-	-	-	-	-	-	-
Sekhukhune	504 052 000	77 878 025	-	-	-	-	-	-	2 341 000	-	-	-	-	-
<b>Total</b>	<b>762 092 000</b>	<b>84 708 709</b>	<b>-</b>	<b>-</b>	<b>61 348 000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2 341 000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Makhado	94 768 000	-	-	-	11 296 000	-	-	-	-	-	-	-	-	-
Musina	36 988 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Collins Chabane	86 758 000	-	-	-	15 000 000	-	-	-	-	-	-	-	-	-
Thulamela	111 174 000	-	-	-	23 000 000	-	-	-	-	-	-	-	-	-
Vhembe	546 054 000	-	-	-	-	-	-	-	2 299 000	-	-	-	44 000 000	-
<b>Total</b>	<b>875 742 000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>49 296 000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2 299 000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>44 000 000</b>	<b>-</b>
Bela bela	27 194 000	2 958 892	-	-	-	-	-	-	-	-	-	-	32 086 000	6 322 038
Lephalale	46 014 000	9 701 903	-	-	26 500 000	-	-	-	-	-	-	-	-	-
Mogalakwena	165 710 000	-	-	-	25 000 000	-	-	-	-	-	-	-	37 000 000	-
Modimolle-Mookgo	40 617 000	5 316 486	-	-	-	-	-	-	-	-	-	-	-	-
Thabazimbi	34 960 000	-	-	-	22 000 000	-	-	-	-	-	-	-	-	-
Waterberg	-	-	-	-	-	-	-	-	2 179 000	-	-	-	-	-
<b>Total</b>	<b>314 495 000</b>	<b>17 977 281</b>	<b>-</b>	<b>-</b>	<b>73 500 000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2 179 000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>69 086 000</b>	<b>6 322 038</b>
<b>Grand Total</b>	<b>3 116 210 000</b>	<b>367 131 449</b>	<b>178 544 000</b>	<b>10 831 382</b>	<b>298 164 000</b>	<b>10 008 022</b>	<b>35 000 000</b>	<b>9 418 166</b>	<b>11 549 000</b>	<b>936 862</b>	<b>218 806 000</b>	<b>62 955 976</b>	<b>315 449 000</b>	<b>78 639 591</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	-	-	2 400 000	922 050	-	-	1 266 000	317 000	-	-	-	-	-	-
Capricorn	-	-	1 000 000	508 992	-	-	3 866 000	378 442	-	-	-	-	-	-
Lepelle-Nkumpi	-	-	2 000 000	864 041	-	-	1 969 000	1 380 200	-	-	-	-	-	-
Molemole	-	-	2 300 000	1 071 750	-	-	1 429 000	293 070	-	-	-	-	-	-
Polokwane	397 532 000	128 442 062	2 400 000	917 940	-	-	7 971 000	2 561 766	6 217 000	-	6 000 000	-	-	-
<b>Total</b>	<b>397 532 000</b>	<b>128 442 062</b>	<b>10 100 000</b>	<b>4 284 773</b>	<b>-</b>	<b>-</b>	<b>16 501 000</b>	<b>4 930 478</b>	<b>6 217 000</b>	<b>-</b>	<b>6 000 000</b>	<b>-</b>	<b>-</b>	<b>-</b>
Ba-phalaborwa	-	-	3 100 000	1 966 290	-	-	1 195 000	-	-	-	3 000 000	-	-	-
Greater Giyani	-	-	2 200 000	-	-	-	3 851 000	-	-	-	-	-	-	-
Greater Letaba	-	-	2 000 000	125 000	-	-	1 918 000	-	-	-	4 000 000	869 565	-	-
Greater Tzaneen	-	-	2 000 000	-	-	-	8 463 000	-	-	-	-	-	-	-
Manuleng	-	-	1 850 000	1 100 000	-	-	1 175 000	676 155	-	-	-	-	-	-
Mopani	-	-	2 900 000	2 184 497	-	-	10 129 000	-	-	-	-	-	412 413 000	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>14 050 000</b>	<b>5 375 787</b>	<b>-</b>	<b>-</b>	<b>26 731 000</b>	<b>676 155</b>	<b>-</b>	<b>-</b>	<b>7 000 000</b>	<b>869 565</b>	<b>412 413 000</b>	<b>-</b>
Elias Motsoaledi	-	-	2 650 000	-	-	-	2 199 000	-	-	-	-	-	-	-
Ephraim Mogale	-	-	3 100 000	-	-	-	1 195 000	-	-	-	4 015 000	-	-	-
Tubatse Fetakgomo	-	-	2 400 000	2 405 744	-	-	1 688 000	501 446	-	-	-	-	-	-
Makhuduthamaga	-	-	1 650 000	-	-	-	1 825 000	-	-	-	-	-	-	-
Sekhukhune	-	-	2 300 000	330 134	-	-	8 180 000	1 976 465	-	-	-	-	224 645 000	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>12 100 000</b>	<b>2 735 878</b>	<b>-</b>	<b>-</b>	<b>15 087 000</b>	<b>2 477 911</b>	<b>-</b>	<b>-</b>	<b>4 015 000</b>	<b>-</b>	<b>224 645 000</b>	<b>-</b>
Makhado	-	-	1 850 000	-	-	-	2 280 000	-	-	-	-	-	-	-
Musina	-	-	2 850 000	-	-	-	1 715 000	-	-	-	-	-	-	-
Collins Chabane	-	-	2 450 000	-	-	-	1 784 000	-	-	-	-	-	-	-
Thulamela	-	-	1 650 000	-	-	-	6 069 000	-	5 500 000	-	-	-	-	-
Vhembe	-	-	2 900 000	-	-	-	2 245 000	-	-	-	-	-	80 000 000	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>11 700 000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>14 093 000</b>	<b>-</b>	<b>5 500 000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>80 000 000</b>	<b>-</b>
Bela bela	-	-	1 650 000	407 588	-	-	1 353 000	587 047	-	-	3 000 000	-	-	-
Lephalale	-	-	1 650 000	181 119	-	-	1 220 000	409 774	-	-	-	-	-	-
Mogalakwena	-	-	1 950 000	-	-	-	1 292 000	-	-	-	-	-	70 739 000	-
Modimolle-Mookgopong	-	-	2 600 000	163 934	-	-	2 245 000	-	-	-	-	-	-	-
Thabazimbi	-	-	3 100 000	-	-	-	1 256 000	-	-	-	-	-	-	-
Waterberg	-	-	1 000 000	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>11 950 000</b>	<b>752 641</b>	<b>-</b>	<b>-</b>	<b>7 366 000</b>	<b>996 821</b>	<b>-</b>	<b>-</b>	<b>3 000 000</b>	<b>-</b>	<b>70 739 000</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	3 285 000	-	-	-	-	-	-	-	63 715 000	9 671 434
Capricorn	-	-	-	-	-	-	3 871 000	-	350 858 000	127 034 571
Lepelle-Nkumpi	9 942 000	-	-	-	-	-	-	-	77 996 000	12 431 406
Molemole	6 146 000	-	-	-	-	-	-	-	56 875 000	7 552 170
Polokwane	52 353 000	-	300 000	-	-	-	-	-	1 003 123 000	233 669 498
<b>Total</b>	<b>71 726 000</b>	<b>-</b>	<b>300 000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3 871 000</b>	<b>-</b>	<b>1 552 567 000</b>	<b>390 359 079</b>
Ba-phalaborwa	7 612 000	-	-	-	-	-	-	-	68 592 000	7 048 187
Greater Giyani	17 061 000	-	-	-	-	-	-	-	105 217 000	-
Greater Letaba	9 874 000	-	-	-	-	-	-	-	88 628 000	13 645 540
Greater Tzaneen	17 566 000	-	-	-	-	-	-	-	143 790 000	63 708 388
Maruleng	8 557 000	-	-	-	-	-	-	-	39 732 000	15 662 857
Mopani	-	-	-	-	48 402 000	-	4 031 000	-	1 004 362 000	83 329 059
<b>Total</b>	<b>60 670 000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>48 402 000</b>	<b>-</b>	<b>4 031 000</b>	<b>-</b>	<b>1 450 321 000</b>	<b>183 394 031</b>
Elias Mntsoaledi	14 153 000	-	-	-	-	-	-	-	96 986 000	-
Ephraim Mogale	10 142 000	-	-	-	-	-	-	-	74 989 000	-
Tubatse Fetakgomo	66 364 000	-	-	-	-	-	-	-	169 692 000	9 737 874
Makhuduthamaga	32 303 000	-	-	-	-	-	-	-	121 405 000	-
Sekhukhune	-	-	-	-	50 000 000	-	4 031 000	-	795 549 000	80 184 624
<b>Total</b>	<b>122 962 000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>50 000 000</b>	<b>-</b>	<b>4 031 000</b>	<b>-</b>	<b>1 258 621 000</b>	<b>89 922 498</b>
Makhado	11 634 000	-	-	-	-	-	-	-	121 828 000	-
Musina	14 923 000	-	-	-	-	-	-	-	56 476 000	-
Collins Chabane	20 743 000	-	-	-	-	-	-	-	126 735 000	-
Thulamela	43 074 000	-	600 000	-	-	-	-	-	191 067 000	-
Vhembe	-	-	-	-	-	-	3 031 000	-	680 529 000	-
<b>Total</b>	<b>90 374 000</b>	<b>-</b>	<b>600 000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3 031 000</b>	<b>-</b>	<b>1 176 635 000</b>	<b>-</b>
Bela bela	10 645 000	-	-	-	-	-	-	-	75 928 000	10 275 565
Lephalale	29 765 000	-	-	-	60 000 000	-	-	-	165 149 000	10 292 796
Mogalakwena	27 613 000	-	-	-	-	-	-	-	329 304 000	-
Modimolle-Mookgopong	1 710 000	-	-	-	60 000 000	-	-	-	107 172 000	5 480 420
Thabazimbi	15 824 000	-	-	-	70 000 000	-	-	-	147 140 000	-
Waterberg	-	-	-	-	-	-	4 398 000	-	7 577 000	-
<b>Total</b>	<b>85 557 000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>190 000 000</b>	<b>-</b>	<b>4 398 000</b>	<b>-</b>	<b>832 270 000</b>	<b>26 048 781</b>
<b>Grand Total</b>	<b>431 289 000</b>	<b>-</b>	<b>900 000</b>	<b>-</b>	<b>288 402 000</b>	<b>-</b>	<b>19 362 000</b>	<b>-</b>	<b>6 270 414 000</b>	<b>689 724 389</b>

Source: National Treasury Local Government Database