



LIMPOPO

PROVINCIAL GOVERNMENT
REPUBLIC OF SOUTH AFRICA

PROVINCIAL TREASURY

**Consolidated MFMA Section 71 report for the month ending
31 August 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. This report is accordingly submitted to serve this required purpose.

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

This report provides a high-level review of the budget implementation for the Limpopo municipalities for the month ending 31 August 2021.

4 Key highlights – For August 2021

- **Billed Revenue**

On average the municipalities in the province were able to meet their year-to-date budget for the billing of revenue, however the billed revenue did not translate into cash in the bank due to poor credit control and debt collection as well as households' inability to afford to pay due to the weakened economic conditions. A total of 17 municipalities were able to meet their budgeted billing forecasts with the remainder of the municipalities billing below the targeted forecasts. The overall provincial performance stood at 94 percent of the year-to-date budget for the second 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)

Provincial municipal average grant spending currently stands at 7 percent, being R437 million spending against R6.2 billion allocations. Although this is at the beginning of the year, more emphasis and support will be provided to municipalities around spending of conditional grants as the rollover applications for the 2020/21 financial year, for use in 2021/22 financial year, were high.

- Capital Expenditure

Provincial municipal average capital expenditure stood at 27 percent of the year-to-date budget of R1.7 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 budget. The 27 percent performance indicates that municipalities are struggling to spend on capital projects as planned/projected and that effective planning is still a concern evidenced by the inability to kick off spending on projects at the start of a financial year.

- Debtors/Accounts Receivables

The debtors' book for municipalities in the province stood at R12 billion with 87 percent of the amount being older than 90 days and thus unlikely to be uncollectable. Furthermore, 57 percent of the debt is attributable to households which indicates either weak credit controls or that municipalities' indigent register are not being adequately updated to include the growing number of poor households.

- Creditors /Accounts Payables

Municipalities continue to not pay their suppliers within the legislated 30-day period. As at the beginning of 2021/22 financial year, 56 percent (R277 million) of creditors fell under 0 to 30 days with 44 percent (R214 million) being debt carried over from the previous financial year. For the month of August, only 20 percent (R386 million) is under 0-30 days with 61 percent over 90 days. The non-payment of creditors has serious negative consequences for SMMEs in the region, stifles economic growth and results in job losses.

- Funding Mix

The funding mix of municipal 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 by municipalities remains significantly inadequate when compared with their 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 from 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 may result in municipalities reporting high Unauthorised, Irregular and Fruitless and Wasteful expenditure (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 clearly indicated 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 one below reveal the submission status for August 2021 (M02) returns where only one (1) return was outstanding, three (3) outstanding in debtors, while for creditors non-financial report one (1) was outstanding and one (1) had errors.

Table 1: MSCOA - Summary - Upload and Segment Validation

| | Phase 1 Outstanding | Phase 1 Segment Errors | Phase 2 Submission Errors | Total | Segment Correct % |
|------|------------------------|---------------------------|------------------------------|-------|-------------------|
| M02 | 1 | 0 | 0 | 27 | 93.3% |
| CR05 | 1 | | 1 | 27 | 92.6% |
| DB05 | 3 | | | 27 | 88.9% |

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 August 2021 (M02) for the 2021/22 financial year. The consolidated report assesses the in-year financial performance of the municipalities against the budgeted revenue and expenditure. The assessment of the in-year financial performance is based on the s71 returns which include capital and operating budgets as well as debtors, creditors, cash flow and grants that were submitted by municipalities. The focus of this assessment is on the credibility of municipal budget implementation in relation to the IDP and SDBIP objectives.

6.1 Roll Over Applications for conditional and CoVID-19 Grant

Municipalities were required to indicate their intention to apply for roll over funding and submit the pre-applications to the Provincial Treasury for assessment by the 31 July 2021. The Limpopo Provincial Treasury together with stakeholders held roll over assessment sessions with municipalities, the aim was to assist municipalities in the preparation and

presentation of their roll over application to the National Treasury by the 31st of August 2021. Municipalities with the intention to apply for rollovers attended the session where presentations were made on the pre assessment conducted on the submissions made by municipalities which were due end July 2021. Gaps in the applications were highlighted and municipalities were urged to ensure submission of the outstanding information.

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

Out of the 27 municipalities, 16 Municipalities intended applying for the rollovers on 2020/21 unspent conditional grants, while two municipalities intended applying for the COVID-19 allocation rollover. R419 million is the total value being applied for across 10 Conditional grants, with R 32 million being for the COVID-19 Allocation Grant.

6.2 Consolidated Budget Performance

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

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

Summary - Table C4 Quarterly Budgeted Financial Performance (All) for period ended 31 August 2021

| Description | Ref | 2020/21 | Budget year 2021/22 | | | | | | |
|--|-----|-------------------|---------------------|-------------------|------------------|------------------|--------------------|----------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | YTD Actual | YTD Budget | YTD Variance | YTD variance % | Full Year Forecast |
| Revenue By Source | | | | | | | | | |
| Property rates | | 1,637,487 | 2,205,292 | 2,205,292 | 368,147 | 551,026 | (182,880) | (33.19) | 2,205,292 |
| Service charges - electricity revenue | | 2,784,573 | 4,296,602 | 4,296,602 | 318,943 | 1,059,564 | (740,621) | (69.90) | 4,296,602 |
| Service charges - water revenue | | 2,269,700 | 1,303,552 | 1,303,552 | 251,289 | 342,323 | (91,035) | (26.59) | 1,303,552 |
| Service charges - sanitation revenue | | 304,129 | 318,530 | 318,530 | 55,061 | 80,313 | (25,252) | (31.44) | 318,530 |
| Service charges - refuse revenue | | 308,135 | 410,523 | 410,523 | 68,930 | 101,870 | (32,940) | (32.34) | 410,523 |
| Rental of facilities and equipment | | 23,747 | 29,344 | 29,344 | 2,681 | 7,321 | (4,640) | (63.38) | 29,344 |
| Interest earned - external investments | | 140,347 | 176,909 | 176,909 | 20,210 | 45,067 | (24,858) | (55.16) | 176,909 |
| Interest earned - outstanding debtors | | 597,298 | 660,944 | 660,944 | 115,978 | 166,437 | (50,458) | (30.32) | 660,944 |
| Dividends received | | 519 | | | 2 | | 2 | | |
| Fines, penalties and forfeits | | 267,129 | 207,805 | 207,805 | 10,489 | 46,455 | (35,966) | (77.42) | 207,805 |
| Licences and permits | | 98,788 | 165,352 | 165,352 | 14,986 | 41,391 | (26,405) | (63.79) | 165,352 |
| Agency services | | 74,870 | 152,487 | 152,487 | 30,263 | 36,570 | (6,307) | (17.25) | 152,487 |
| Transfers and subsidies | | 10,962,695 | 11,421,205 | 11,421,205 | 4,232,857 | 3,105,697 | 1,127,160 | 36.29 | 11,421,205 |
| Other revenue | | 385,423 | 984,627 | 984,627 | 28,320 | 245,075 | (216,754) | (88.44) | 984,627 |
| Gains | | 32,554 | 51,783 | 51,783 | 2,193 | 12,821 | (10,628) | (82.89) | 51,783 |
| Total Revenue (excluding capital transfers and contributions) | | 19,887,395 | 22,384,956 | 22,384,956 | 5,520,349 | 5,841,932 | (321,582) | (5.50) | 22,384,956 |
| Expenditure By Type | | | | | | | | | |
| Employee related costs | | 5,860,537 | 7,257,896 | 7,257,896 | 971,881 | 1,811,902 | (840,022) | (46.36) | 7,257,896 |
| Remuneration of councillors | | 444,419 | 587,540 | 587,540 | 80,883 | 146,799 | (65,916) | (44.90) | 587,540 |
| Debt impairment | | 3,098,655 | 1,272,632 | 1,272,632 | 26,350 | 273,234 | (246,884) | (90.36) | 1,272,632 |
| Depreciation and asset impairment | | 2,629,685 | 2,112,267 | 2,112,267 | 50,962 | 528,903 | (477,941) | (90.36) | 2,112,267 |
| Finance charges | | 211,562 | 143,274 | 143,274 | 4,905 | 32,966 | (28,061) | (85.12) | 143,274 |
| Bulk purchases - electricity | | 2,156,916 | 3,126,327 | 3,126,327 | 404,680 | 759,725 | (355,045) | (46.73) | 3,126,327 |
| Inventory consumed | | 1,298,871 | 1,597,303 | 1,597,303 | 116,317 | 388,280 | (271,963) | (70.04) | 1,597,303 |
| Contracted services | | 2,750,916 | 3,356,454 | 3,356,454 | 371,205 | 838,149 | (466,944) | (55.71) | 3,356,454 |
| Transfers and subsidies | | 105,683 | 131,556 | 131,556 | 16,756 | 34,883 | (18,127) | (51.97) | 131,556 |
| Other expenditure | | 1,720,485 | 2,273,047 | 2,273,047 | 291,767 | 588,850 | (297,083) | (50.45) | 2,273,047 |
| Losses | | 101,482 | 12,011 | 12,011 | 3,207 | 2,986 | 220 | 7.38 | 12,011 |
| Total Expenditure | | 20,379,212 | 21,870,307 | 21,870,307 | 2,338,912 | 5,406,677 | (3,067,765) | (56.74) | 21,870,307 |
| Surplus/(Deficit) | | (491,817) | 514,650 | 514,650 | 3,181,437 | 435,254 | 2,746,183 | 630.94 | 514,650 |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District) | | 4,161,895 | 4,548,815 | 4,548,815 | 285,602 | 1,027,549 | (741,947) | (72.21) | 4,548,815 |
| Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions) | | 682 | 5,553 | 5,553 | 21 | 1,388 | (1,367) | (98.46) | 5,553 |
| Transfers and subsidies - capital (in-kind - all) | | 8,672 | 520 | 520 | 297 | 297 | | | 520 |
| Surplus/(Deficit) after capital transfers and contributions | | 3,679,432 | 5,069,538 | 5,069,538 | 3,467,357 | 1,464,192 | 2,003,166 | 136.81 | 5,069,538 |
| Taxation | | | | | | | | | |
| Surplus/(Deficit) after taxation | | 3,679,432 | 5,069,538 | 5,069,538 | 3,467,357 | 1,464,192 | 2,003,166 | 136.81 | 5,069,538 |
| Attributable to minorities | | | | | | | | | |
| Surplus/(Deficit) attributable to municipality | | 3,679,432 | 5,069,538 | 5,069,538 | 3,467,357 | 1,464,192 | 2,003,166 | 136.81 | 5,069,538 |
| Share of surplus/ (deficit) of associate | | | | | | | | | |
| Surplus/(Deficit) for the year | | 3,679,432 | 5,069,538 | 5,069,538 | 3,467,357 | 1,464,192 | 2,003,166 | 136.81 | 5,069,538 |

Source: National Treasury Local Government Database

6.2.1 Operating Revenue

Municipalities have on average raised R5.5 billion or 94 percent against the year-to-date budget of R5.8 billion. All revenue items have been under billed as compared to the Budgeted revenue for the period ending August 2021, except Transfers and Subsidies (Grants) which has recognised R1.127 billion (36.29%) more than what was budgeted for the period. Grants remain the main source of revenue for municipalities. This trend is of serious concern and needs to be normalised by municipalities.

The YTD actual breakdown for revenue sources is as follows as tabulated in Table 3 below:

- Transfers Recognised – YTD actual is R4.2 billion (77 percent of YTD total actual revenue).
- Other Revenue– YTD actual is R28.3 million (1 percent of YTD total actual revenue).
- Other Service Charges Billed– YTD actual is R194.1 million (4 percent of YTD total actual revenue).
- Refuse Removal Billed– YTD actual is R68.9 million (1 percent of YTD total actual revenue).
- Sanitation Billed– YTD actual is R55 million (1 percent of YTD total actual revenue).
- Water Billed– YTD actual is R251.2 million (5 percent) of YTD actuals.
- Electricity Billed– YTD actual is R318 million (6 percent) of YTD actuals, being the second highest item after grants revenue.
- Property Rates– YTD actual is R368.1 million (7 percent of YTD total actual revenue).

The billing in this item is a reflection of the challenge’s municipalities experience with majority of municipalities failing to collect revenue in this item which will be very evident in the cash flow statement. Challenges in the first month is evidence that there was no positive progress made in the last financial year to resolve this challenge.

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

Table 3 : Sequential Performance and State of the Revenue Sources

| Rating | Revenue Source | Value | percent |
|--------|------------------------------|---------------|-------------|
| 1 | Transfers Recognised | 4 232 856 958 | 77 percent |
| 2 | Property Rates Billed | 368 146 599 | 7 percent |
| 3 | Electricity Billed | 318 943 011 | 6 percent |
| 4 | Water Billed | 251 288 771 | 5 percent |
| 5 | Other Service Charges Billed | 194 118 185 | 4 percent |
| 6 | Refuse Removal Billed | 68 930 477 | 1 percent |
| 7 | Sanitation Billed | 55 060 604 | 1 percent |
| 8 | Other Revenue | 28 320 478 | 1 percent |
| Totals | | 5 517 665 083 | 100 percent |

Source: National Treasury Local Government Database

Municipalities are advised to maximise current revenue streams and investigate other revenue streams in order to augment the current streams thereby reducing heavy reliance on grants. Municipalities are required to verify figures reported to ensure that there is alignment between figures presented to 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 on non-credible information.

6.2.2 Operating expenditure

In August 2021, total operating expenditure amounted to R2.3 billion or 43 percent against the year-to-date budget or R5.4 billion. The lower than forecast spending is not necessarily cost savings that municipalities have realised for the period. All expenditure items have substantially underspent, and most municipalities have not factored in depreciation during the financial year, this has been a challenge even in the previous years with municipalities continuing to ignore treasury's advice.

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

- Employee related costs - R971 million (42 percent of Total YTD Actual expenditure)
- Bulk purchases - R404 million (17 percent of Total YTD Actual expenditure)
- Contracted services - R371 million (16 percent of Total YTD Actual expenditure))
- Transfers and subsidies - R16.8 million (1 percent of Total YTD Actual expenditure))
- Other expenditure - R416 million (18 percent of Total YTD Actual expenditure))

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

Table 4 : Sequential performance per Expenditure Item

| Rating | Expenditure Item | Value | Percent |
|--------|-----------------------------------|---------------|-------------|
| 1 | Employee Related Cost | 971 881 | 42 percent |
| 2 | Other Expenditure | 416 195 | 18 percent |
| 3 | Bulk Purchases | 404 680 | 17 percent |
| 4 | Contracted Services | 371 205 | 16 percent |
| 5 | Councillor Remuneration | 80 883 | 3 percent |
| 6 | Depreciation and asset impairment | 50 962 | 2 percent |
| 7 | Debt Impairment | 26 350 | 1 percent |
| 8 | Transfers and Subsidies | 16 756 | 1 percent |
| 9 | Other Materials | - | 0 percent |
| Totals | | 2 338 912 196 | 100 percent |

Source: National Treasury Local Government Database

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

6.2.3 Cash flow

Cumulatively the municipalities in the province closed the month of August 2021 with surplus cash and cash equivalents of R6.2 billion. The Cash and cash equivalents at beginning of the year were R3.5 billion. A net increase in cash and cash equivalents of R2.7 billion was realised.

6.3 Financial Performance – District Breakdown

This section summarizes the revenue and expenditure performance per district.

6.3.1 Operating Revenue per district

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

Table 5 : Operating Revenue per district

Operating Revenue Per District -M02 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 | 5 931 206 | 1 537 893 | 1 486 038 | 97% | 122 271 | 196 960 | 103 906 | 28 829 | 26 399 | 63 882 | 5 192 | 938 600 |
| Mopani | 4 796 136 | 4 796 136 | 1 234 079 | 1 292 484 | 105% | 64 634 | 139 894 | 9 534 | 1 685 | 11 080 | 45 453 | 4 191 | 1 016 012 |
| Sekhukhune | 3 107 463 | 3 107 463 | 816 793 | 993 963 | 122% | 34 840 | 27 644 | 14 466 | 2 324 | 7 691 | 17 511 | 1 620 | 887 866 |
| Vhembe | 4 954 481 | 4 954 481 | 1 354 249 | 1 183 575 | 87% | 66 942 | (32 413) | 55 854 | 193 | 9 841 | 26 854 | 14 564 | 1 041 740 |
| Waterberg | 3 595 671 | 3 595 671 | 898 917 | 564 288 | 63% | 79 459 | (13 142) | 67 528 | 22 029 | 13 919 | 40 419 | 2 753 | 348 639 |
| Totals | 22 384 956 | 22 384 956 | 5 841 932 | 5 520 349 | 94% | 368 147 | 318 943 | 251 289 | 55 061 | 68 930 | 194 118 | 28 320 | 4 232 857 |

Source: National Treasury Local Government Database

The original total annual operating revenue budget for the province is R22.38 billion. This represents a 2 percent increase from the previous year's year operational budget. The year-to-date revenue budget stands at R5.8 billion as of 31 August 2021 of which R5.5 billion was realised resulting in an under billing of 6 percent year to date.

Sekhukhune District realised the highest revenue to its year-to-date budget at 122 percent followed by Mopani District at 105 percent. The third highest revenue raised was by Capricorn District at 97 percent with Vhembe and Waterberg raising the lowest respectively as follows recording 87 & 63 percent.

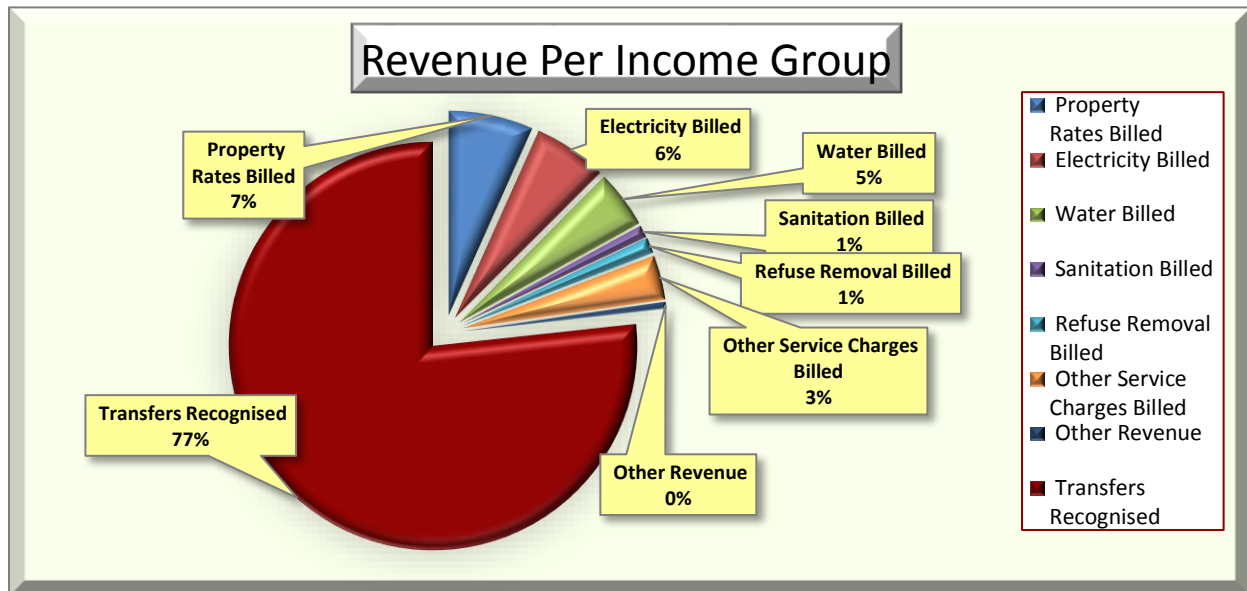
Table 6 : Operating Revenue performance at District Level

| Rating | R'000 | Original Budget | Adjusted Budget | YTD Budget | YTD Actual | % of year to date Budget |
|---------------|---------------|-------------------|-------------------|------------------|------------------|--------------------------|
| 1 | Sekhukhune | 3 107 463 | 3 107 463 | 816 793 | 993 963 | 122% |
| 2 | Mopani | 4 796 136 | 4 796 136 | 1 234 079 | 1 292 484 | 105% |
| 3 | Capricorn | 5 931 206 | 5 931 206 | 1 537 893 | 1 486 038 | 97% |
| 4 | Vhembe | 4 954 481 | 4 954 481 | 1 354 249 | 1 183 575 | 87% |
| 5 | Waterberg | 3 595 671 | 3 595 671 | 898 917 | 564 288 | 63% |
| Totals | Totals | 22 384 956 | 22 384 956 | 5 841 932 | 5 520 349 | 94% |

Source: National Treasury Local Government Database

Figure 1 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 were made about the year-to-date actual revenue figures:

- Transfers and subsidies contribute the largest portion of municipal revenues at 77 percent (R4.2 billion)
- Property Rates is the second highest at 7 percent (R368 million)
- Electricity revenue is the third highest at 6 percent (R319 million)
- Other revenue contributes 1 percent (R28 million)
- Other Service Charges make up to 4 percent (R194 million) of actual revenue raised.
- Water billings make up about 5 percent (R251 million) of year-to-date revenue raised.

6.3.2 Operating Expenditure per District

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

Table 7 : Operating Expenditure per district

| R'000 | Original Budget | Adjusted Budget | YTD Budget | YTD Actual | % of Budget | Employee Related Cost | Councillor Remuneration | Debt Impairment | Depreciation and asset impairment | Bulk Purchases | Contracted Services | Other Materials | Transfers and Subsidies | Other Expenditure |
|--------------|-------------------|-------------------|------------------|------------------|-------------|-----------------------|-------------------------|-----------------|-----------------------------------|----------------|---------------------|-----------------|-------------------------|-------------------|
| Capricorn | 5,673,615 | 5,673,615 | 1,431,609 | 794,473 | 55% | 256,374 | 17,275 | 10,921 | 12,407 | 222,449 | 170,610 | - | 6,879 | 97,557 |
| Mopani | 4,755,214 | 4,755,214 | 1,141,175 | 437,788 | 38% | 187,866 | 18,746 | - | - | 39,227 | 61,505 | - | 2,069 | 128,374 |
| Sekhukhune | 3,115,894 | 3,115,894 | 795,600 | 338,108 | 42% | 147,702 | 17,726 | 67 | 5,239 | 16,569 | 58,576 | - | 1,420 | 90,809 |
| Vhembe | 4,730,090 | 4,730,090 | 1,139,419 | 392,331 | 34% | 182,464 | 16,735 | 15,000 | 32,256 | 39,888 | 46,074 | - | 5,848 | 54,066 |
| Waterberg | 3,595,494 | 3,595,494 | 898,875 | 376,212 | 42% | 197,474 | 10,400 | 362 | 1,061 | 86,547 | 34,440 | - | 540 | 45,389 |
| Total | 21,870,307 | 21,870,307 | 5,406,677 | 2,338,912 | 43% | 971,881 | 80,883 | 26,350 | 50,962 | 404,680 | 371,205 | - | 16,756 | 416,195 |

Source: National Treasury Local Government Database

The original total operating expenditure budget for the year amounts to R21.87 billion. The aggregate year-to-date expenditure budget was at R5.41 billion as at 31 August 2021 of which R2.3 billion was spent during the period yielding an under-performance of 57 percent.

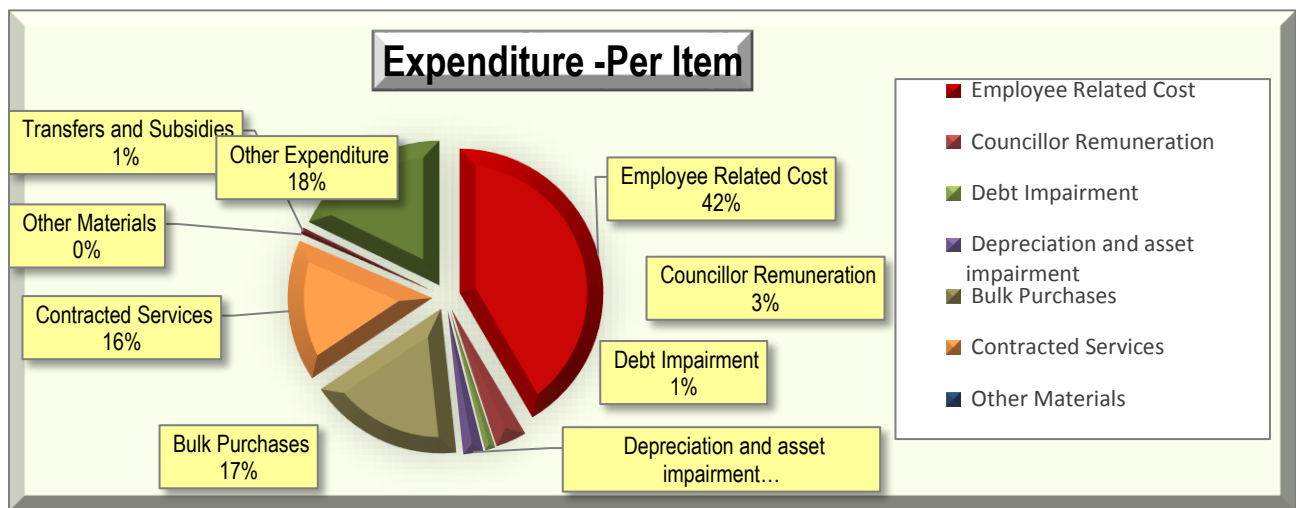
Table 8 : Sequential Performance of operating expenditure

| Rating | R'000 | Original Budget | Adjusted Budget | YTD Budget | YTD Actual | % of Budget |
|--------|--------------|-------------------|-------------------|------------------|------------------|-------------|
| 1 | Capricorn | 5,673,615 | 5,673,615 | 1,431,609 | 794,473 | 55% |
| 2 | Sekhukhune | 3,115,894 | 3,115,894 | 795,600 | 338,108 | 42% |
| 3 | Waterberg | 3,595,494 | 3,595,494 | 898,875 | 376,212 | 42% |
| 4 | Mopani | 4,755,214 | 4,755,214 | 1,141,175 | 437,788 | 38% |
| 5 | Vhembe | 4,730,090 | 4,730,090 | 1,139,419 | 392,331 | 34% |
| | Total | 21,870,307 | 21,870,307 | 5,406,677 | 2,338,912 | 43% |

Source: National Treasury Local Government Database

Capricorn District realised the highest expenditure in relation to its year-to-date budget at 55 percent, Sekhukhune & Waterberg recorded the second highest performance at 42 percent. Mopani and Vhembe respectively recorded 38 and 34 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 42 percent (or R972 million)
- Other Expenditure is the second highest at 18 percent (or R416 million)
- Bulk Purchases make up 17 percent (or R405 million) of total year to date expenditure.
- Contracted services make up 16 percent (or R371 million)

6.3.3 Capital spending and sources of finance

Table 9 : Capital Expenditure per district

Capital Sources of Finance per District - M02 August 2021/2022

| R'000 | Original Budget | Adjusted Budget | Year To Date Budget | YTD Actual | % of Budget |
|---------------|----------------------|----------------------|----------------------|--------------------|-------------|
| Mopani | 1,107,475,066 | 1,107,475,066 | 264,162,395 | 107,131,978 | 41% |
| Capricorn | 1,731,687,048 | 1,731,687,048 | 458,197,521 | 141,646,928 | 31% |
| Vhembe | 1,748,501,460 | 1,748,501,460 | 516,353,749 | 131,257,321 | 25% |
| Sekhukhune | 920,376,504 | 920,376,504 | 247,942,639 | 53,565,114 | 22% |
| Waterberg | 742,956,251 | 742,956,251 | 185,739,174 | 18,978,313 | 10% |
| Totals | 6,250,996,329 | 6,250,996,329 | 1,672,395,478 | 452,579,654 | 27% |

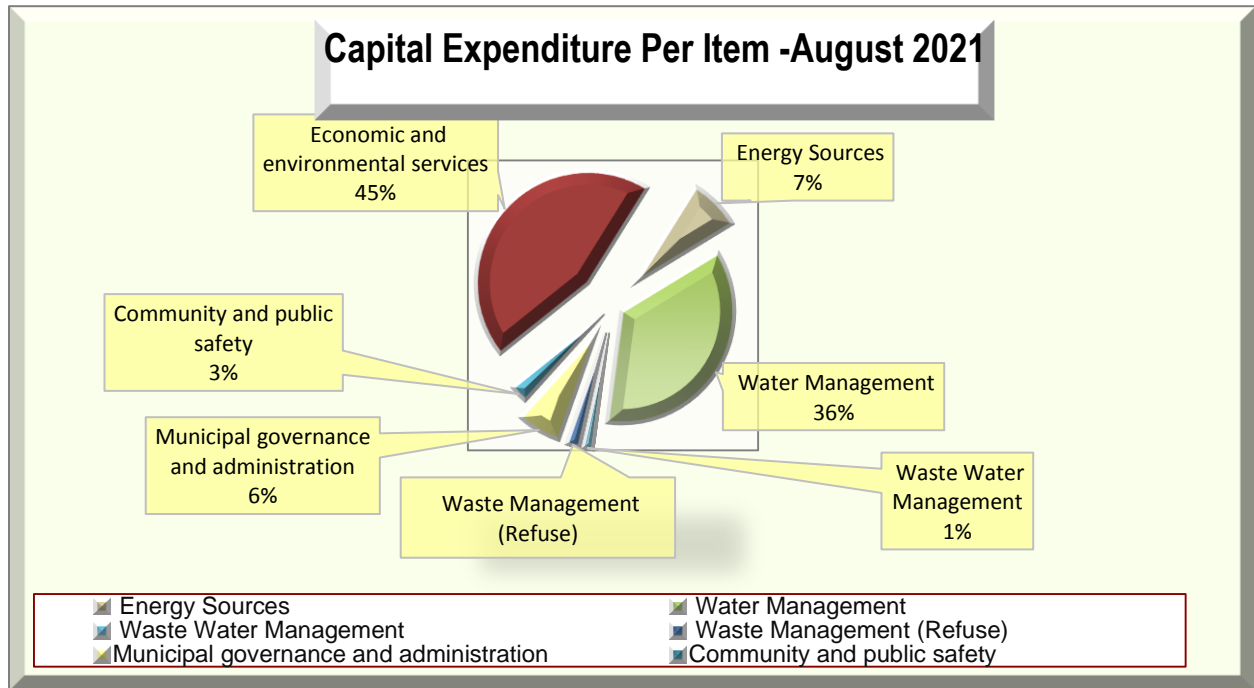
Source: National Treasury Local Government Database

The original annual capital budget for municipalities in the province is R6.3 billion with a reported year-to-date capital budget of R1.7 billion. Actual year to date spending is reported at R453 million being only 27 percent of the year-to-date budget as at the end of August 2021.

Mopani District reflected the highest capital expenditure against the budget at 41 percent. Capricorn District recorded the second highest at 31 percent followed by Vhembe at 25 percent. Sekhukhune & Waterberg respectively recorded 22 & 10 percent.

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

Figure 3 : Capital Expenditure per Item



Source: National Treasury Local Government Database

It can be observed that economic and environmental services (45 percent) make up the largest portion of year to date capital expenditure with wastewater management (1 percent) being the lowest. Water Management stood at 36 percent followed by Energy sources at 7 percent. Municipal Governance, community, and public safety as well as Waste Management respectively recorded 6, 3 and 2 percent.

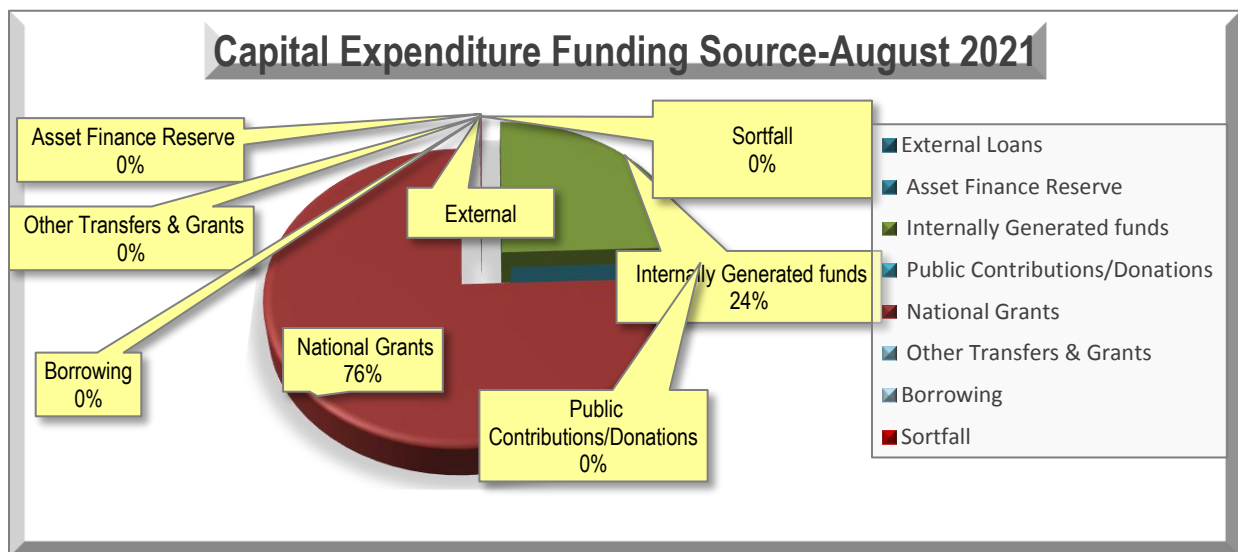
Table 10 below further provides for the sources to finance to the above year to date capital expenditure.

Table 10 : Source of Finance for Capital Expenditure

| Capital Sources of Finance per District - M02 2021-2022 FY | | | | | | | | | | | | | | | |
|--|------------------|------------------|---------------------|----------------|-------------|---------------|-------------|----------------------------|------------------------------|--------------------|-------------------|---------------------|---------------------|------------|----------|
| R'000 | Original Budget | Adjusted Budget | Year To Date Budget | YTD Actual | % of Budget | External Loan | Asset Finan | Internally Generated funds | Public Contributions /Donati | Transfers & Grants | | | | Borrowing | Other |
| | | | | | | | | | | National Grants | Provincial Grants | Municipality Grants | Transfer s & Grants | | |
| Capricorn | 1,731,687 | 1,731,687 | 458,198 | 141,647 | 31% | - | - | 29,741 | - | 111,906 | - | - | - | - | - |
| Mopani | 1,107,475 | 1,107,475 | 264,162 | 107,132 | 41% | - | - | 22,587 | - | 84,186 | - | - | - | 360 | - |
| Sekhukhune | 920,377 | 920,377 | 247,943 | 53,565 | 22% | - | - | 15,062 | - | 38,503 | - | - | - | - | - |
| Vhembe | 1,748,501 | 1,748,501 | 516,354 | 131,257 | 25% | - | - | 42,838 | - | 88,139 | - | - | - | - | - |
| Waterberg | 742,956 | 742,956 | 185,739 | 18,978 | 10% | - | - | 157 | - | 18,769 | - | - | - | - | - |
| Total | 6,250,996 | 6,250,996 | 1,672,395 | 452,580 | 27% | - | - | 110,384 | - | 341,503 | - | - | - | 360 | - |

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 mainly from two sources namely, national grants and own revenue. National grants make up 76 percent (R341 million) of the year-to-date capital funding of R452 million with own revenue making up 24 percent (R110 million) of year-to-date capital expenditure.

6.3.4 Cash Flow

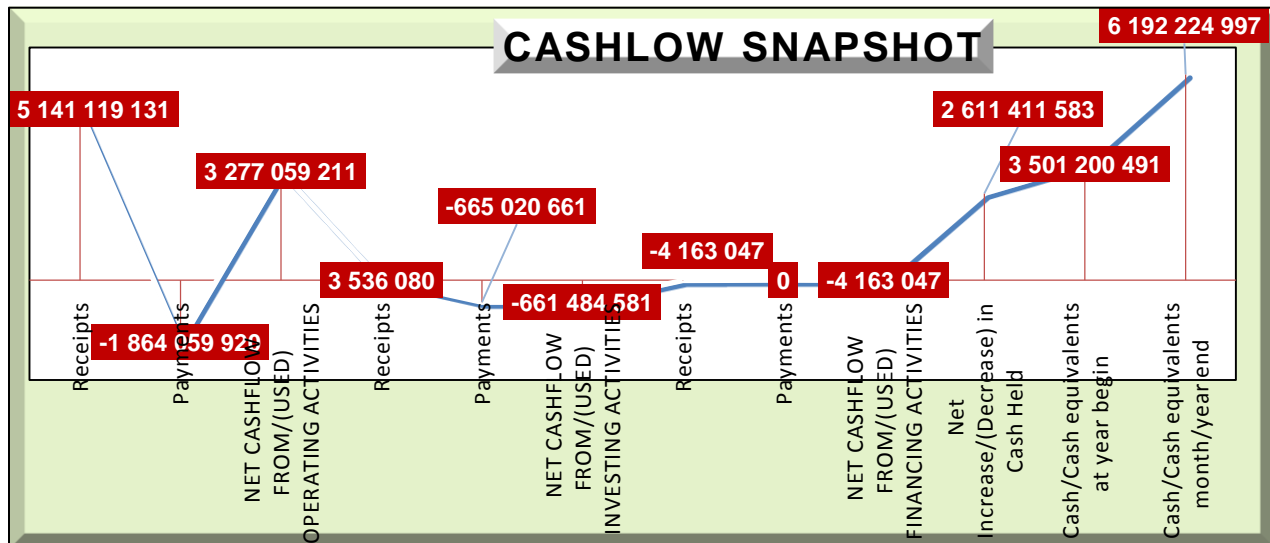
Table 11 : Cash Flow

Cashflow M 02 August 2021-2022

| R '000 | Receipts | Payments | NET CASHFLOW FROM/(USED) OPERATING | Receipts | Payments | NET CASHFLOW FROM/(USED) INVESTING | Receipts | Payments | NET CASHFLOW FROM/(USED) FINANCING | Net Increase/(Decrease) in Cash Held | Cash/Cash equivalents at year begin | Cash/Cash equivalents month/year end |
|--------------|----------------------|------------------------|------------------------------------|------------------|----------------------|------------------------------------|--------------------|------------|------------------------------------|--------------------------------------|-------------------------------------|--------------------------------------|
| Capricorn | 1,524,331,942 | - 548,693,195 | 975,638,747 | 10,882 | - 211,420,141 | - 211,409,259 | - 231,394 | - - | 231,394 | 763,998,094 | 717,755,912 | 1,501,094,987 |
| Mopani | 1,241,025,611 | - 97,293,347 | 1,143,732,264 | 1,832,995 | - 207,510,692 | - 205,677,697 | - 621,792 | - - | 621,792 | 937,432,775 | 49,866,727 | 1,056,523,599 |
| Sekhukhune | 390,872,657 | - 630,567,165 | - 239,694,508 | - | - 43,721,794 | - 43,721,794 | - 388,788 | - - | 388,788 | - 283,805,090 | 919,577,558 | 672,016,665 |
| Vhembe | 1,206,519,163 | - 301,341,853 | 905,177,310 | 347,442 | - 169,283,763 | - 168,936,321 | - | - - | - | 736,240,989 | 1,675,604,876 | 2,388,071,998 |
| Waterberg | 778,369,758 | - 286,164,360 | 492,205,398 | 1,344,761 | - 33,084,271 | - 31,739,510 | - 2,921,073 | - - | 2,921,073 | 457,544,815 | 138,395,418 | 574,517,748 |
| Total | 5,141,119,131 | - 1,864,059,920 | 3,277,059,211 | 3,536,080 | - 665,020,661 | - 661,484,581 | - 4,163,047 | - - | 4,163,047 | 2,611,411,583 | 3,501,200,491 | 6,192,224,997 |

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 August 2021 with a surplus cash and cash equivalent of R6.2 billion. The Cash and cash equivalents at beginning of the year were R3.5 billion. A net increase in cash and cash equivalents of R2.7 billion was realised. In the previous financial year, the cash flow mapping was not accurate as noted and

reported in the previous reports. LPT is placing more emphasis in monitoring the performance of the cash flow as at the beginning of the year and where applicable work with NT to ensure that the mapping issues are resolved and that the reporting is correct on a month-to-month basis.

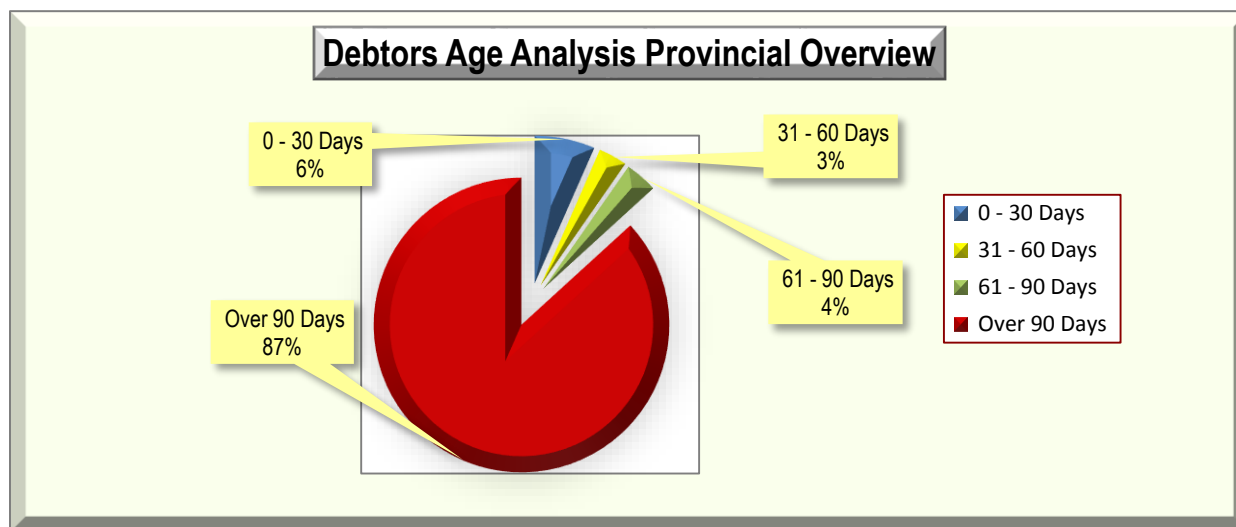
6.3.5 Debt management

Table 12 : Debtors Age Analysis

| Debtors Detail - M02 August 2021/ 2022 | | | | | | | | | |
|--|----------------|-----------|----------------|-----------|----------------|-----------|-------------------|------------|-------------------|
| R '000 | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total |
| | Total | % | Total | % | Total | % | Total | % | Total |
| Capricorn | 193,516 | 8% | 88,198 | 3% | 169,917 | 7% | 2,070,510 | 82% | 2,522,141 |
| Mopani | 194,778 | 5% | 93,058 | 3% | 101,054 | 3% | 3,262,267 | 89% | 3,651,157 |
| Sekhukhune | 54,270 | 5% | 29,147 | 3% | 21,421 | 2% | 943,850 | 90% | 1,048,688 |
| Vhembe | 155,264 | 7% | 93,635 | 4% | 64,379 | 3% | 1,854,124 | 86% | 2,167,402 |
| Waterberg | 187,860 | 7% | 71,561 | 3% | 68,583 | 3% | 2,318,457 | 88% | 2,646,461 |
| Total | 785,688 | 7% | 375,599 | 3% | 425,354 | 4% | 10,449,208 | 87% | 12,035,849 |

Source: National Treasury Local Government Database

Figure 6 : Debtors Age Analysis - Provincial Overview



Source: National Treasury Local Government Database

Figure 6 above reveals that 87 percent of the debts due by municipal customers have been outstanding for a period exceeding 90 days. This is an indication that municipalities do not effectively implement debt and credit control policies to collect debts due. The district with most debtors over 90 days in percentage terms is Sekhukhune at 90 percent followed by Mopani at 89 percent. Waterberg & Capricorn respectively recorded 88, 86 & 82 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 - M02 August 2021/2022 | | | | | | | | | |
|--|------------------|------------|------------------|------------|---------------------|------------|------------|-----------|-------------------|
| R '000 | Government | | Business | | Households | | Other | | Total |
| | Total | % | Total | % | Total | % | Total | % | |
| Capricorn | 301 006 | 12% | 1 030 701 | 41% | 1 190 435 | 47% | 0 | 0 | 2 522 142 |
| Mopani | 421 230 | 12% | 481 218 | 13% | 2 748 238 | 75% | 470 | 0% | 3 651 156 |
| Sekhukhune | 523 540 | 50% | 161 838 | 15% | 363 310 | 35% | 0 | 0% | 1 048 688 |
| Vhembe | 300 530 | 14% | 392 949 | 18% | 1 473 922 | 68% | 0 | 0% | 2 167 401 |
| Waterberg | 1 309 915 | 49% | 223 737 | 8% | 1 112 810 | 42% | 0 | 0% | 2 646 462 |
| Total | 2 856 221 | 24% | 2 290 443 | 19% | 6 888 715,00 | 57% | 470 | 0% | 12 035 849 |

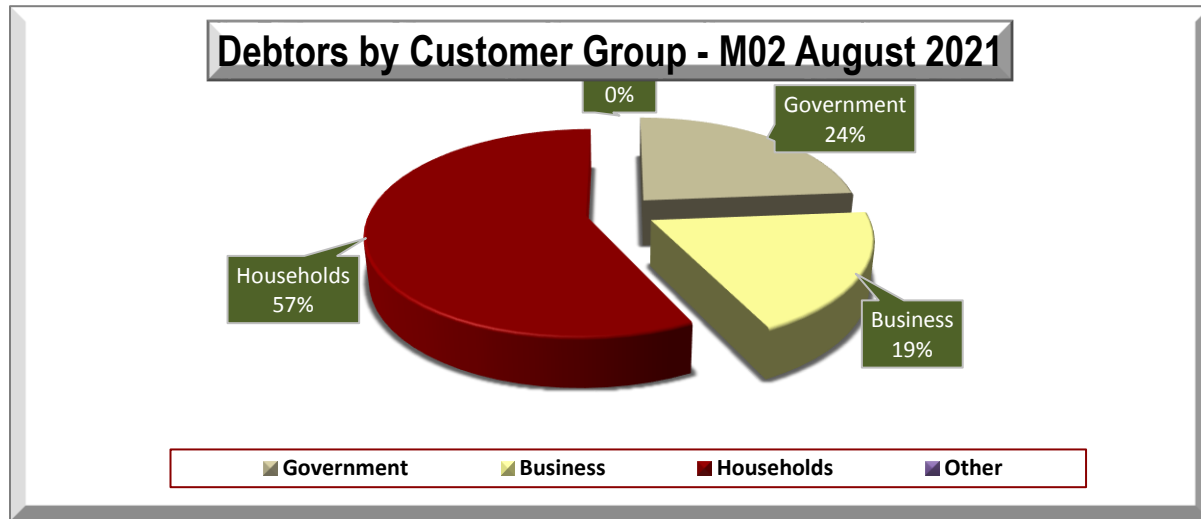
Source: National Treasury Local Government Database

Table 13 above indicates that the total debtors up to the end of August 2021 categorized by customer group amounted to R12 billion. Outstanding debtors in respect of Households are the highest at R6.9 billion or 57 percent of the total debtors.

The following is also noted for the period under review:

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

Figure 7 : Debtors by Customer Group



Source: National Treasury Local Government Database

Figure 7 indicates that government entities contribute the second largest share at 24 per cent or R2.9 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.

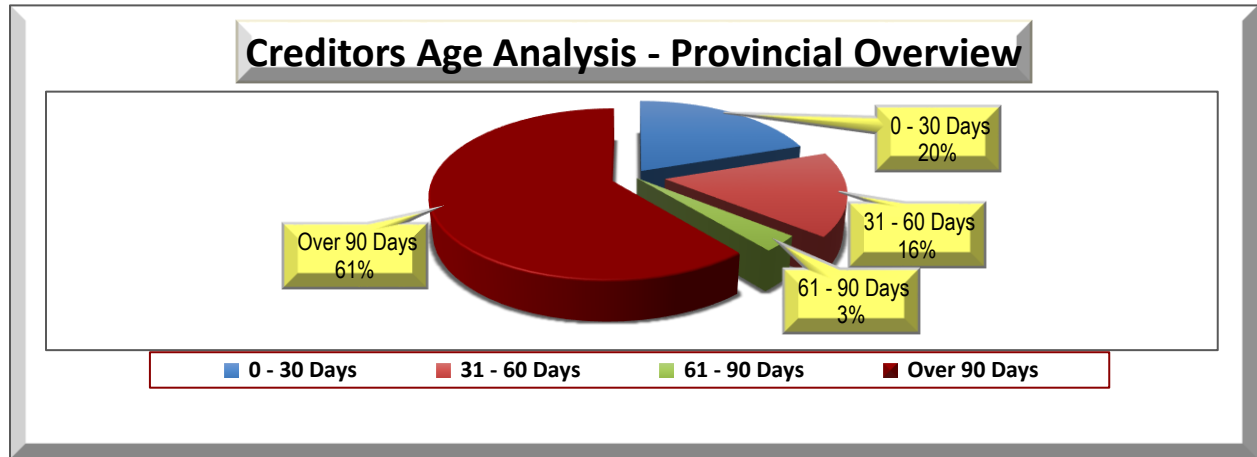
Table 14 : Creditors Age Analysis per District

| Creditors Age Analysis - M02 August 2021/2022 | | | | | | | | | |
|---|----------------|------------|----------------|------------|---------------|-----------|------------------|------------|------------------|
| R '000 | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total |
| | Total | % | Total | % | Total | % | Total | % | Total |
| Capricorn | 180,841 | 98% | 581 | 0% | 1,816 | 1% | 430 | 0% | 183,668 |
| Mopani | 51,037 | 11% | 168,116 | 35% | 5,541 | 1% | 260,942 | 54% | 485,636 |
| Sekhukhune | 8,235 | 21% | 3,779 | 10% | 26,460 | 69% | -1 | 0% | 38,473 |
| Vhembe | 19,965 | 93% | 390 | 2% | 85 | 0% | 1,091 | 5% | 21,531 |
| Waterberg | 125,985 | 10% | 138,289 | 11% | 26,351 | 2% | 928,624 | 76% | 1,219,249 |
| Total | 386,063 | 20% | 311,155 | 16% | 60,253 | 3% | 1,191,086 | 61% | 1,948,557 |

Source: National Treasury Local Government Database

Figure 8 below provides snapshot overview of the Creditors Ageing.

Figure 8 : Creditors Age Analysis - Provincial Overview



Source: National Treasury Local Government Database

Table 14 and Figure 8 above indicate that the total creditors for the period ending August categorized by district amounted to R1.9 billion. Outstanding creditors in the bracket “over 90 days “are the highest at R1.2 billion or 61 percent of the total creditors.

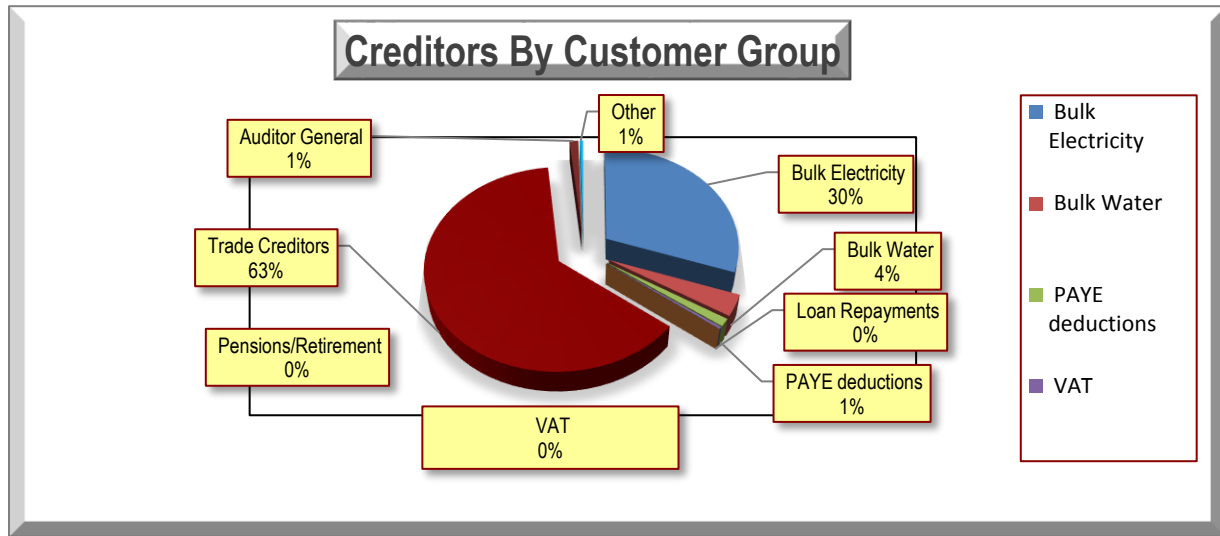
Table 15 : Creditors by Customer Group per District

| Creditor Age Analysis - M02 August 2021/2022 | | | | | | | | | | | | | | | | | |
|--|------------------|------------|---------------|-----------|-----------------|-----------|--------------|-----------|----------------|----------|------------------|--------------|-----------------|--------------|--------------|-----------|------------------|
| R '000 | Bulk Electricity | | Bulk Water | | PAYE deductions | | VAT | | Pensi ons/R | Loa n | Trade Creditors | | Auditor General | | Other | | Total |
| | Total | % | Total | % | Total | % | Total | % | Total | Total | % | Total | % | Total | % | | |
| Capricorn | 1 556 | 1% | - | 0% | - | 0% | - | 0% | - | - | 178 397 | 97% | 200 | 0,11% | 3 516 | 2% | 183 669 |
| Mopani | - | 0% | 4 | 0% | - | 0% | - | 0% | - | - | 483 602 | 100% | 1 149 | 0,24% | 878 | 0% | 485 633 |
| Sekhukhun | - | 0% | 14 493 | 38% | - | 0% | - | 0% | - | - | 22 814 | 59% | - | 0,00% | 1 166 | 3% | 38 473 |
| Vhembe | - | 0% | - | 0% | - | 0% | - | 0% | - | - | 21 663 | 101% | - | 0,00% | -132 | -1% | 21 531 |
| Waterberg | 591 038 | 48% | 52 632 | 4% | 23 879 | 2% | 6 852 | 1% | - | - | 519 996 | 43% | 21 366 | 1,75% | 3 485 | 0% | 1 219 248 |
| Total | 592 594 | 48% | 67 129 | 3% | 23 879 | 1% | 6 852 | 0% | - | - | 1 226 472 | 62,9% | 22 715 | 1,17% | 8 913 | 0% | 1 948 554 |

Source: National Treasury Local Government Database

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

Figure 9 : Creditors by Customer Group



Source: National Treasury Local Government Database

6.3.6 Spending on Conditional Grant

Refer to next page for table on Grants...

Table 16 : Conditional Grants

| R '000 | Municipal Infrastructure Grant | | Public Transport Network Grant | | Integrated National Electrification Programme | | Neighbourhood Development 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 | 65 651 617 | 178 544 000 | 1 935 168 | 50 000 000 | 1 076 761 | 35 000 000 | 6 310 728 | 2 475 000 | 384 019 | 218 806 000 | 8 450 857 |
| Mopani | 768 386 000 | 95 490 646 | - | - | 64 020 000 | - | - | - | 2 255 000 | - | - | - |
| Sekhukhur | 762 092 000 | 41 118 606 | - | - | 61 348 000 | 776 434 | - | - | 2 341 000 | - | - | - |
| Vhembe | 875 742 000 | 101 963 587 | - | - | 49 296 000 | 54 324 | - | - | 2 299 000 | - | - | - |
| Waterberg | 314 495 000 | 19 376 433 | - | - | 73 500 000 | 56 421 | - | - | 2 179 000 | - | - | - |
| Total | 3 116 210 000 | 323 600 889 | 178 544 000 | 1 935 168 | 298 164 000 | 1 963 940 | 35 000 000 | 6 310 728 | 11 549 000 | 384 019 | 218 806 000 | 8 450 857 |

Source: National Treasury Local Government Database

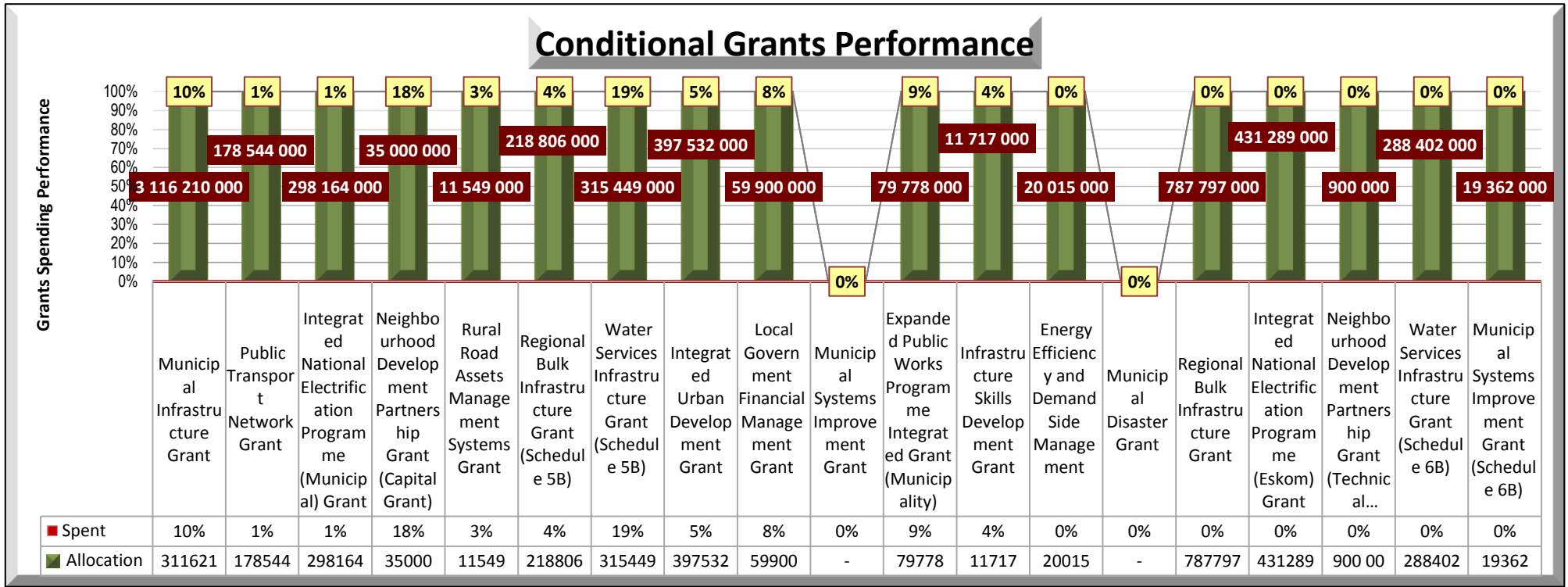
| R '000 | Water Services Infrastructure Grant (Schedule 5B) | | Integrated Urban Development Grant | | Local Government Financial Management Grant | | Municipal Systems Improvement Grant (Schedule 5B) | | Expanded Public Works Programme Integrated Grant (Municipality) | | Infrastructure Skills Development Grant | |
|--------------|---|-------------------|------------------------------------|-------------------|---|------------------|---|----------|---|------------------|---|----------------|
| | Allocation | Spent | Allocation | Spent | Allocation | Spent | Allocation | Spent | Allocation | Spent | Allocation | Spent |
| Capricorn | 160 000 000 | 36 077 043 | 397 532 000 | 20 882 996 | 10 100 000 | 1 708 945 | - | - | 16 501 000 | 2 344 348 | 6 217 000 | - |
| Mopani | 42 363 000 | 15 723 442 | - | - | 14 050 000 | 350 145 | - | - | 26 731 000 | 1 623 588 | - | - |
| Sekhukhune | - | - | - | - | 12 100 000 | 940 934 | - | - | 15 087 000 | 1 024 676 | - | - |
| Vhembe | 44 000 000 | 6 328 014 | - | - | 11 700 000 | 593 698 | - | - | 14 093 000 | 2 455 803 | 5 500 000 | 513 290 |
| Waterberg | 69 086 000 | 3 132 101 | - | - | 11 950 000 | 1 082 495 | - | - | 7 366 000 | 8 308 | - | - |
| Total | 315 449 000 | 61 260 600 | 397 532 000 | 20 882 996 | 59 900 000 | 4 676 217 | - | - | 79 778 000 | 7 456 723 | 11 717 000 | 513 290 |

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 | 144 822 482 |
| Mopani | 7 000 000 | - | - | - | 412 413 000 | - | 60 670 000 | - | - | - | 48 402 000 | - | 4 031 000 | - | 1 450 321 000 | 113 187 821 |
| Sekhukhune | 4 015 000 | - | - | - | 224 645 000 | - | 122 962 000 | - | - | - | 50 000 000 | - | 4 031 000 | - | 1 258 621 000 | 43 860 650 |
| Vhembe | - | - | - | - | 80 000 000 | - | 90 374 000 | - | 600 000 | - | - | - | 3 031 000 | - | 1 176 635 000 | 111 908 716 |
| Waterberg | 3 000 000 | - | - | - | 70 739 000 | - | 85 557 000 | - | - | - | 190 000 000 | - | 4 398 000 | - | 832 270 000 | 23 655 758 |
| Total | 20 015 000 | - | - | - | 787 797 000 | - | 431 289 000 | - | 900 000 | - | 288 402 000 | - | 19 362 000 | - | 6 270 414 000 | 437 435 427 |

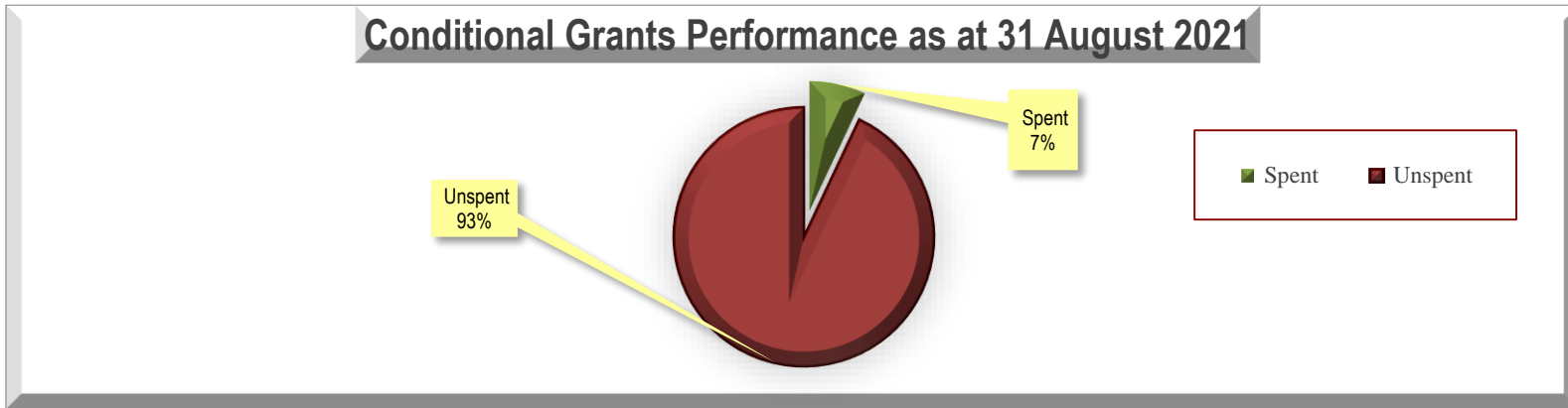
Source: National Treasury Local Government Database

Figure 10 : Conditional Grants



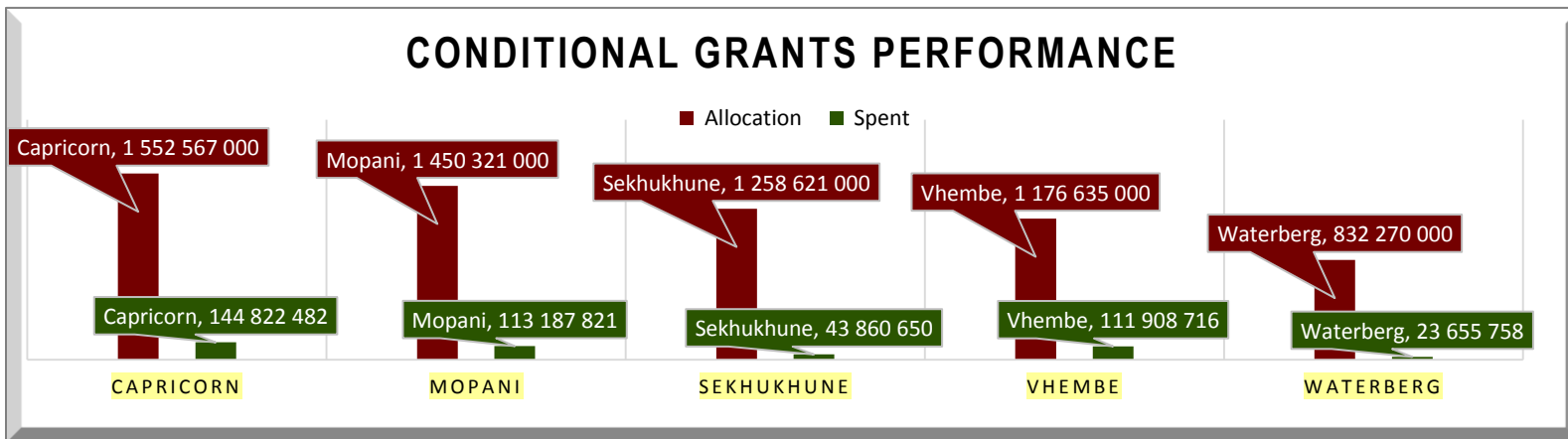
Source: National Treasury Local Government Database

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 August 2021, the aggregate conditional grants spending stands at 7 percent for the 19 Grants.

7 mSCoA - Summary - Upload and Segment Validation

The color-coded table below shows the status of Limpopo municipalities' financial submissions and validations with regards to RAUD, ORGB, PROR, M01 and M02 returns for the 31 August 2021 reporting period. For the M02 reports as at the 17th September 2021 only Vhembe was outstanding.

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

| | | | | Financial,Year | | | | | |
|----------------------------------|-------------|-----|---|----------------|--------|-------|-------|--------|-------|
| | | | | 2020 | 2021 | 2022 | | | |
| | | | | SUBMISSIONCODE | | | | | |
| | | | | RAUD | PAUD | ORGB | PROR | M01 | M02 |
| Demarcation Description | Demarc Code | CAP | | | | | | | |
| Province : LIMPOPO (LP) | | | | | | | | | |
| Ba-Phalaborwa | LIM334 | | M | Red | Yellow | Green | Green | Green | Green |
| Bela Bela | LIM366 | | M | Green | Green | Green | Green | Green | Green |
| Blouberg | LIM351 | | L | Green | Green | Green | Green | Green | Green |
| Capricorn | DC35 | | M | Green | Green | Green | Green | Green | Green |
| Collins Chabane | LIM345 | | M | Green | Green | Green | Green | Green | Green |
| Elias Motsoaledi | LIM472 | | M | Green | Yellow | Green | Green | Green | Green |
| Ephraim Mogale | LIM471 | | L | Green | Green | Green | Green | Green | Green |
| Greater Giyani | LIM331 | | L | Red | Red | Green | Green | Green | Green |
| Greater Letaba | LIM332 | | L | Green | Yellow | Green | Green | Green | Green |
| Greater Tzaneen | LIM333 | | H | Red | Red | Green | Green | Green | Green |
| Lepelle-Nkumpi | LIM355 | | L | Red | Green | Green | Green | Green | Green |
| Lephalale | LIM362 | | M | Green | Green | Green | Green | Green | Green |
| Makhado | LIM344 | | M | Green | Yellow | Green | Green | Green | Green |
| Makhuduthamaga | LIM473 | | L | Yellow | Green | Green | Green | Green | Green |
| Maruleng | LIM335 | | L | Green | Green | Green | Green | Green | Green |
| Modimolle-Mookgopong | LIM368 | | M | Red | Green | Green | Green | Green | Green |
| Mogalakwena | LIM367 | | L | Green | Green | Green | Green | Green | Green |
| Molemole | LIM353 | | L | Green | Green | Green | Green | Green | Green |
| Mopani | DC33 | | L | Green | Yellow | Green | Green | Green | Green |
| Musina | LIM341 | | L | Green | Green | Green | Green | Green | Green |
| Polokwane | LIM354 | | H | Green | Green | Green | Green | Yellow | Green |
| Sekhukhune | DC47 | | H | Green | Green | Green | Green | Green | Green |
| Thabazimbi | LIM361 | | L | Green | Green | Green | Green | Green | Green |
| Thulamela | LIM343 | | M | Green | Green | Green | Green | Green | Green |
| Tubatse Fetakgomo | LIM476 | | L | Green | Green | Green | Green | Green | Green |
| Vhembe | DC34 | | L | Red | Yellow | Green | Green | Green | Red |
| Waterberg | DC36 | | L | Red | Green | Green | Green | Green | Green |

Legend Explanations

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

8 Assistance Provided

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

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

10 Summary and Conclusion

The pandemic continues to affect the municipal budgets 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 for cash flow and capital expenditure. Grant spending remains significantly lower than budgeted which is worrying as funds could be reverted to the National Revenue Fund should they not be fully spendt by the end of the financial year. Also of concern are the low revenue actuals versus the year-to-date budgets and the low collection rates. 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 has 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 - M02 August 2021/2022 | | | | | | | | | | | | | |
|--|-----------------------|-----------------------|------------------------|------------------------|--------------------------|-------------------------|--------------------|-------------------|-------------------|-----------------------|------------------------------|------------------|----------------------|
| R'000 | Original Budget | Adjusted Budget | YTD Budget | YTD Actual | % of year to date Budget | Property Rates Billed 1 | Service Charges | | | | | Other Revenue | Transfers Recognised |
| | | | | | | | Electricity Billed | Water Billed | Sanitation Billed | Refuse Removal Billed | Other Service Charges Billed | | |
| Blouberg | 309 517 | 309 517 | 77 379 | 165 820 | 214% | 25 350 | 3 963 | 49 907 | 140 | 226 | 939 | 138 | 85 157 |
| Capricorn | 818 700 | 818 700 | 259 767 | 295 665 | 114% | - | - | 8 414 | 899 | - | 106 | 299 | 285 947 |
| Lepelle-Nkumpi | 505 983 | 505 983 | 126 496 | 141 574 | 112% | 2 714 | - | 8 075 | 760 | 561 | 12 229 | 1 476 | 115 758 |
| Molemole | 268 172 | 268 172 | 67 043 | 73 872 | 110% | 5 101 | 1 421 | (0) | (0) | 458 | 2 035 | 60 | 64 797 |
| Polokwane | 4 028 835 | 4 028 835 | 1 007 209 | 809 106 | 80% | 89 105 | 191 576 | 37 510 | 27 030 | 25 153 | 48 572 | 3 219 | 386 941 |
| Total | 5 931 206 | 5 931 206 | 1 537 893 | 1 486 038 | 97% | 122 271 | 196 960 | 103 906 | 28 829 | 26 399 | 63 882 | 5 192 | 938 600 |
| Ba-phalaborwa | 584 260 | 584 260 | 146 065 | 134 863 | 92% | 20 330 | 15 515 | 9 679 | 1 839 | 2 869 | 12 929 | 211 | 71 492 |
| Greater Giyani | 551 574 | 551 574 | 137 894 | 158 084 | 115% | 11 346 | - | - | - | 1 346 | 10 651 | 341 | 134 400 |
| Greater Letaba | 410 102 | 410 102 | 102 525 | 132 485 | 129% | 971 | (1 944) | (489) | (194) | 321 | 3 445 | 27 | 130 348 |
| Greater Tzaneen | 1 403 942 | 1 403 942 | 394 851 | 359 342 | 91% | 23 390 | 126 323 | - | - | 6 176 | 16 662 | 2 302 | 184 489 |
| Maruleng | 294 012 | 294 012 | 64 683 | 70 756 | 109% | 8 598 | - | 345 | 40 | 368 | 752 | 1 086 | 59 567 |
| Mopani | 1 552 247 | 1 552 247 | 388 062 | 436 955 | 113% | - | - | - | - | - | 1 014 | 224 | 435 717 |
| Total | 4 796 136 | 4 796 136 | 1 234 079 | 1 292 484 | 105% | 64 634 | 139 894 | 9 534 | 1 685 | 11 080 | 45 453 | 4 191 | 1 016 012 |
| Elas Mootsoaledi | 546 626 | 546 626 | 167 196 | 156 782 | 94% | 6 708 | 16 943 | - | - | 1 605 | 4 432 | 182 | 126 912 |
| Ephraim Mogale | 312 927 | 312 927 | 87 620 | 88 045 | 100% | 6 948 | 10 701 | - | - | 919 | 1 668 | 114 | 67 696 |
| Tubatse Felakgomo | 734 041 | 734 041 | 183 510 | 230 828 | 126% | 21 184 | - | - | - | 5 168 | 4 780 | 193 | 199 505 |
| Makhuduthamaga | 400 822 | 400 822 | 100 206 | 124 948 | 125% | - | - | - | - | - | 444 | 1 032 | 123 472 |
| Sekhukhune | 1 113 047 | 1 113 047 | 278 262 | 393 358 | 141% | - | - | 14 466 | 2 324 | - | 6 187 | 100 | 370 281 |
| Total | 3 107 463 | 3 107 463 | 816 793 | 993 963 | 122% | 34 840 | 27 644 | 14 466 | 2 324 | 7 691 | 17 511 | 1 620 | 887 866 |
| Makhado | 1 201 835 | 1 201 835 | 300 459 | 138 660 | 46% | 15 804 | (54 527) | - | 8 | 2 298 | 6 895 | 786 | 167 395 |
| Musina | 875 107 | 875 107 | 218 777 | 103 660 | 47% | 6 285 | 22 114 | 5 642 | 177 | 2 496 | 1 881 | 185 | 64 881 |
| Collins Chabane | 557 799 | 557 799 | 139 450 | 187 028 | 134% | 29 589 | - | - | - | 771 | 2 358 | 4 369 | 149 941 |
| Thulamela | 757 975 | 757 975 | 189 494 | 240 524 | 127% | 15 263 | - | - | - | 4 276 | 12 541 | 1 603 | 206 841 |
| Vhembe | 1 561 765 | 1 561 765 | 506 070 | 513 703 | 102% | - | - | 50 212 | 9 | - | 3 180 | 7 621 | 452 682 |
| Total | 4 954 481 | 4 954 481 | 1 354 249 | 1 183 575 | 87% | 66 942 | (32 413) | 55 854 | 193 | 9 841 | 26 854 | 14 564 | 1 041 740 |
| Bela bela | 486 510 | 486 510 | 121 628 | (16 520) | -14% | 13 723 | (82 142) | 6 247 | 3 779 | 1 747 | - | 452 | 36 991 |
| Lephalale | 666 957 | 666 957 | 166 739 | 73 947 | 44% | 15 884 | 20 903 | 17 877 | 4 840 | 2 510 | 11 434 | 403 | 96 |
| Modimolle-Mookgoppor | 711 722 | 711 722 | 177 931 | 100 808 | 57% | 20 596 | (2 660) | 11 952 | 5 122 | 3 630 | 10 530 | 1 165 | 50 473 |
| Mogalakwena | 1 152 078 | 1 152 078 | 288 019 | 295 287 | 103% | 14 582 | 44 042 | 14 224 | 3 649 | 3 150 | 12 817 | 307 | 202 517 |
| Thabazimbi | 427 635 | 427 635 | 106 909 | 51 581 | 48% | 14 675 | 6 715 | 17 228 | 4 639 | 2 884 | 5 261 | 180 | - |
| Waterberg | 150 769 | 150 769 | 37 692 | 59 185 | 157% | - | - | - | - | - | 376 | 246 | 58 563 |
| Total | 3 595 671 | 3 595 671 | 898 917 | 564 288 | 63% | 79 459 | (13 142) | 67 528 | 22 029 | 13 919 | 40 419 | 2 753 | 348 639 |
| Grand Total | 22 384 956 422 | 22 384 956 422 | 5 841 931 544,0 | 3 360 670 300,0 | | 115 337 223 | 210 792 452 | 57 985 453 | 19 634 587 | 24 537 013 | 66 454 961 | 7 746 375 | 2 858 182 236 |

Source: National Treasury Local Government Database

Appendix - 2: Operating Expenditure

| Appendix 2: Operating Expenditure - M02 August 2021/2022 | | | | | | | | | | | | | | |
|--|-------------------|-------------------|------------------|------------------|-------------|-----------------------|-------------------------|-----------------|-----------------------------------|----------------|---------------------|-----------------|-------------------------|-------------------|
| R000 | Original Budget | Adjusted Budget | YTD Budget | YTD Actual | % of Budget | Employee Related Cost | Councillor Remuneration | Debt Impairment | Depreciation and asset impairment | Bulk Purchases | Contracted Services | Other Materials | Transfers and Subsidies | Other Expenditure |
| Blouberg | 341 522 | 341 522 | 85 381 | 40 293 | 47% | 18 100 | 2 778 | - | - | 8 368 | 5 712 | - | 7 | 5 329 |
| Capricorn | 877 217 | 877 217 | 232 507 | 110 001 | 47% | 48 946 | 2 440 | - | 12 407 | - | 25 473 | - | - | 20 736 |
| Lepelle-Nkumpi | 417 402 | 417 402 | 104 351 | 35 113 | 34% | 15 677 | 3 743 | 1 296 | - | - | 8 791 | - | - | 5 606 |
| Molemole | 247 929 | 247 929 | 61 983 | 25 768 | 42% | 14 776 | 2 112 | - | - | 2 960 | 2 001 | - | - | 3 918 |
| Pookwane | 3 789 546 | 3 789 546 | 947 386 | 583 298 | 62% | 158 875 | 6 203 | 9 625 | - | 211 121 | 128 634 | - | 6 873 | 61 967 |
| Total | 5 673 615 | 5 673 615 | 1 431 609 | 794 473 | 55% | 256 374 | 17 275 | 10 921 | 12 407 | 222 449 | 170 810 | - | 6 879 | 97 557 |
| Ba-phalaborwa | 613 092 | 613 092 | 153 273 | 47 506 | 31% | 14 916 | 1 575 | - | - | 10 972 | 8 745 | - | - | 11 299 |
| Greater Giyani | 502 007 | 502 007 | 125 502 | 43 353 | 35% | 24 602 | 3 943 | - | - | - | 8 875 | - | - | 5 932 |
| Greater Lebha | 361 591 | 361 591 | 90 398 | 34 757 | 38% | 15 351 | 5 163 | - | - | 2 097 | 3 431 | - | - | 8 714 |
| Greater Tzaneen | 1 322 173 | 1 322 173 | 290 231 | 144 222 | 50% | 72 647 | 4 249 | - | - | 26 094 | 8 952 | - | 2 069 | 30 212 |
| Maruleng | 243 876 | 243 876 | 53 653 | 6 871 | 13% | - | - | - | - | 64 | 4 516 | - | - | 2 290 |
| Mopani | 1 712 476 | 1 712 476 | 428 119 | 161 079 | 38% | 60 349 | 3 817 | - | - | - | 26 985 | - | - | 69 927 |
| Total | 4 755 214 | 4 755 214 | 1 141 175 | 437 788 | 38% | 187 866 | 18 746 | - | - | 39 227 | 61 505 | - | 2 069 | 128 374 |
| Elias Mokoaledi | 532 675 | 532 675 | 139 506 | 68 992 | 49% | 23 642 | 4 040 | - | - | 10 724 | 12 352 | - | 599 | 17 634 |
| Ephraim Mogale | 342 893 | 342 893 | 96 011 | 28 681 | 30% | 13 832 | 2 257 | - | - | 5 846 | 1 927 | - | - | 4 819 |
| Tubatse Fetakgomo | 775 518 | 775 518 | 193 880 | 75 929 | 39% | 31 223 | 4 991 | 67 | - | - | 18 654 | - | - | 20 994 |
| Makhuduthamaga | 361 276 | 361 276 | 90 319 | 49 779 | 55% | 14 240 | 3 915 | - | 5 239 | - | 18 864 | - | 494 | 7 028 |
| Sekhukhune | 1 103 532 | 1 103 532 | 275 884 | 114 727 | 42% | 64 765 | 2 522 | - | - | - | 6 780 | - | 327 | 40 334 |
| Total | 3 115 894 | 3 115 894 | 795 600 | 338 108 | 42% | 147 702 | 17 726 | 67 | 5 239 | 16 569 | 58 576 | - | 1 420 | 90 809 |
| Makhado | 1 111 661 | 1 111 661 | 277 915 | 157 581 | 57% | 40 046 | 4 397 | 14 941 | 23 638 | 39 624 | 19 210 | - | - | 15 726 |
| Musina | 857 304 | 857 304 | 214 334 | 30 961 | 14% | 23 258 | 1 670 | - | - | 264 | 3 064 | - | 906 | 1 800 |
| Collins Chabane | 443 228 | 443 228 | 110 807 | 54 669 | 49% | 19 459 | 4 422 | - | - | - | 10 663 | - | 2 372 | 17 752 |
| Thulamela | 757 663 | 757 663 | 189 416 | 84 491 | 45% | 45 982 | 5 121 | 60 | 8 618 | - | 11 566 | - | 2 571 | 10 573 |
| Vhembe | 1 560 233 | 1 560 233 | 346 946 | 64 629 | 19% | 53 718 | 1 124 | - | - | - | 1 571 | - | - | 8 215 |
| Total | 4 730 090 | 4 730 090 | 1 139 419 | 392 331 | 34% | 182 464 | 16 735 | 15 000 | 32 256 | 39 888 | 46 074 | - | 5 848 | 54 066 |
| Bela-bela | 459 071 | 459 071 | 114 768 | 62 252 | 54% | 24 715 | - | 183 | - | 26 089 | 3 770 | - | - | 7 495 |
| Lephalale | 663 113 | 663 113 | 165 778 | 51 675 | 31% | 33 881 | 1 829 | 86 | - | 210 | 4 443 | - | 540 | 10 685 |
| Modimolle-Mookgosi | 709 087 | 709 087 | 177 272 | 71 119 | 40% | 36 327 | 1 870 | 36 | - | 23 280 | 6 444 | - | - | 3 162 |
| Mogalakwena | 1 150 381 | 1 150 381 | 287 598 | 118 923 | 41% | 59 789 | 3 878 | (4) | - | 26 580 | 14 512 | - | - | 14 169 |
| Thabazimbi | 424 375 | 424 375 | 106 094 | 46 969 | 44% | 23 892 | 1 389 | 62 | - | 10 389 | 3 832 | - | - | 7 405 |
| Waterberg | 189 467 | 189 467 | 47 367 | 25 275 | 53% | 18 870 | 1 433 | - | 1 061 | - | 1 438 | - | - | 2 473 |
| Total | 3 595 494 | 3 595 494 | 898 875 | 376 212 | 42% | 197 474 | 10 400 | 362 | 1 061 | 86 547 | 34 440 | - | 540 | 45 389 |
| Totals | 21 870 307 | 21 870 307 | 5 406 677 | 2 338 912 | | 971 881 | 80 883 | 26 350 | 50 962 | 404 680 | 371 205 | - | 16 756 | 416 195 |

Source: National Treasury Local Government Database

Appendix - 3: Capital Source of Finance

| Appendix 3: Capital Source of Finance - M02 August 2021-2022 | | | | | | | | | | | | | | | |
|--|-------------------|------------------|---------------------|----------------|----------------|------------|---------------|----------------------------|----------------------------------|------------------------------------|-------------------|-----------------------|-------------------|-----------|------------|
| R thousands | Original Budget | Adjusted Budget | Year To Date Budget | YTD Actual | % of Budget | External | Asset Finance | Internally Generated funds | Public Contributions (Donations) | Transfers & Grants National Grants | Provincial Grants | District Municipality | Other Transfers & | Borrowing | Other |
| Blouberg | Blouberg | 68 144 | 68 144 | 17 036 | 7 312 | 43% | | | 2 166 | - | 5 145 | - | - | - | - |
| Capricorn | Capricorn | 323 927 | 323 927 | 106 257 | 100 264 | 94% | | | 23 326 | - | 76 938 | - | - | - | - |
| Lepelle-Nkumpi | Lepelle-Nkumpi | 145 663 | 145 663 | 36 416 | 3 597 | 10% | | | 1 664 | - | 1 933 | - | - | - | - |
| Molemole | Molemole | 65 394 | 65 394 | 16 348 | 1 021 | 6% | | | 497 | - | 525 | - | - | - | - |
| Polokwane | Polokwane | 1 128 560 | 1 128 560 | 282 140 | 29 453 | 10% | | | 2 087 | - | 27 366 | - | - | - | - |
| Total | Total | 1 731 687 | 1 731 687 | 458 198 | 141 647 | 31% | - | - | 29 741 | - | 111 906 | - | - | - | - |
| Ba-phalaborwa | Ba-phalaborwa | 56 127 | 56 127 | 14 032 | 1 498 | 11% | | | - | - | 1 498 | - | - | - | - |
| Greater Giyani | Greater Giyani | 113 672 | 113 672 | 28 418 | 14 250 | 50% | | | - | - | 14 250 | - | - | - | - |
| Greater Letaba | Greater Letaba | 116 244 | 116 244 | 29 061 | 5 630 | 19% | | | 6 070 | - | (440) | - | - | - | - |
| Greater Tzaneen | Greater Tzaneen | 130 857 | 130 857 | 25 029 | 43 560 | ### | | | 561 | - | 42 640 | - | - | - | 360 |
| Maruleng | Maruleng | 167 381 | 167 381 | 36 824 | 17 303 | 47% | | | 15 955 | - | 1 348 | - | - | - | - |
| Mopani | Mopani | 523 194 | 523 194 | 130 798 | 24 891 | 19% | | | - | - | 24 891 | - | - | - | - |
| Total | Total | 1 107 475 | 1 107 475 | 264 162 | 107 132 | 41% | - | - | 22 587 | - | 84 186 | - | - | - | 360 |
| Elias Motsoaledi | Elias Motsoaledi | 88 032 | 88 032 | 37 385 | 10 352 | 28% | | | 2 771 | - | 7 580 | - | - | - | - |
| Ephraim Mogale | Ephraim Mogale | 82 383 | 82 383 | 23 067 | 429 | 2% | | | 10 | - | 419 | - | - | - | - |
| Tubatse Fetakgomo | Tubatse Fetakgomo | 200 578 | 200 578 | 50 145 | 13 422 | 27% | | | 10 701 | - | 2 721 | - | - | - | - |
| Makhuduthamaga | Makhuduthamaga | 125 383 | 125 383 | 31 346 | 11 484 | 37% | | | 1 580 | - | 9 905 | - | - | - | - |
| Sekhukhune | Sekhukhune | 424 001 | 424 001 | 106 000 | 17 878 | 17% | | | - | - | 17 878 | - | - | - | - |
| Total | Total | 920 377 | 920 377 | 247 943 | 53 565 | 22% | - | - | 15 062 | - | 38 503 | - | - | - | - |
| Makhado | Makhado | 424 622 | 424 622 | 106 156 | 22 309 | 21% | | | 14 037 | - | 8 271 | - | - | - | - |
| Musina | Musina | 87 455 | 87 455 | 20 023 | - | ### | | | - | - | - | - | - | - | - |
| Collins Chabane | Collins Chabane | 267 308 | 267 308 | 66 827 | 50 487 | 76% | | | 26 049 | - | 24 158 | - | - | - | - |
| Thulamela | Thulamela | 199 305 | 199 305 | 49 826 | 5 969 | 12% | | | 784 | - | 5 186 | - | - | - | - |
| Vhembe | Vhembe | 769 811 | 769 811 | 273 522 | 52 492 | 19% | | | 1 968 | - | 50 524 | - | - | - | - |
| Total | Total | 1 748 501 | 1 748 501 | 516 354 | 131 257 | 25% | - | - | 42 838 | - | 88 139 | - | - | - | - |
| Bela bela | Bela bela | 60 920 | 60 920 | 15 230 | 3 849 | 25% | | | - | - | 3 849 | - | - | - | - |
| Lephalale | Lephalale | 113 661 | 113 661 | 28 415 | 4 239 | 15% | | | 128 | - | 4 111 | - | - | - | - |
| Modimolle-Mookgop | Modimolle-Mookgop | 151 473 | 151 473 | 37 868 | 4 430 | 12% | | | 29 | - | 4 348 | - | - | - | - |
| Mogalakwena | Mogalakwena | 290 790 | 290 790 | 72 697 | 3 861 | 5% | | | - | - | 3 861 | - | - | - | - |
| Thabazimbi | Thabazimbi | 125 212 | 125 212 | 31 303 | 2 600 | 8% | | | - | - | 2 600 | - | - | - | - |
| Waterberg | Waterberg | 900 | 900 | 225 | - | 0% | | | - | - | - | - | - | - | - |
| Total | Total | 742 956 | 742 956 | 185 739 | 18 978 | 10% | - | - | 157 | - | 18 769 | - | - | - | - |

Source: National Treasury Local Government Database

Appendix – 4: Capital Expenditure (Detail)

| Appendix 4: Capital Expenditure - M02 August 2021-2022 | | | | | | | | | | | | | |
|--|------------------|------------------|----------------|----------------|-------------|----------------|-----------------|--------------|---------------|--------------------|--------------|---------------|------------|
| R'000 | Original Budget | Adjusted Budget | Year To Date | YTD Actual | % of Budget | Energy Sources | Water Managemen | Waste Water | Waste Managem | Municipal governan | Comm unity | Economi | Other |
| Blouberg | 68 144 | 68 144 | 17 036 | 7 312 | 43% | 1 005 | - | - | 134 | 368 | - | 5 805 | - |
| Capricorn | 323 927 | 323 927 | 106 257 | 100 264 | 94% | - | 99 532 | - | - | 732 | - | - | - |
| Lepelle-Nkumpi | 145 663 | 145 663 | 36 416 | 3 597 | 10% | - | - | - | - | - | - | 3 597 | - |
| Molemole | 65 394 | 65 394 | 16 348 | 1 021 | 6% | 497 | - | 525 | - | - | - | - | - |
| Polokwane | 1 128 560 | 1 128 560 | 282 140 | 29 453 | 10% | 1 634 | 4 318 | 4 297 | - | 243 | 4 328 | 14 633 | - |
| Total | 1 731 687 | 1 731 687 | 458 198 | 141 647 | 31% | 3 135 | 103 850 | 4 821 | 134 | 1 342 | 4 328 | 24 035 | - |
| Ba-phalaborwa | 56 127 | 56 127 | 14 032 | 1 498 | 11% | - | - | - | - | - | - | 1 498 | - |
| Greater Giyani | 113 672 | 113 672 | 28 418 | 14 250 | 50% | - | - | - | - | - | - | 14 250 | - |
| Greater Letaba | 116 244 | 116 244 | 29 061 | 5 630 | 19% | - | - | - | - | - | (883) | 6 513 | - |
| Greater Tzaneen | 130 857 | 130 857 | 25 029 | 43 560 | 174% | 360 | - | - | - | - | - | 43 201 | - |
| Maruleng | 167 381 | 167 381 | 36 824 | 17 303 | 47% | - | - | - | - | 85 | (39) | 17 257 | - |
| Mopani | 523 194 | 523 194 | 130 798 | 24 891 | 19% | - | 22 419 | - | - | - | - | 2 472 | - |
| Total | 1 107 475 | 1 107 475 | 264 162 | 107 132 | 41% | 360 | 22 419 | - | - | 85 | (922) | 85 190 | - |
| Elias Motsoaledi | 88 032 | 88 032 | 37 385 | 10 352 | 28% | 667 | - | - | - | 271 | - | 9 413 | - |
| Ephraim Mogale | 82 383 | 82 383 | 23 067 | 429 | 2% | - | - | - | - | - | 10 | 419 | - |
| Tubatse Fetakgorn | 200 578 | 200 578 | 50 145 | 13 422 | 27% | - | - | - | 30 | 10 671 | - | 2 721 | - |
| Makhuduthamaga | 125 383 | 125 383 | 31 346 | 11 484 | 37% | - | - | - | - | 1 383 | - | 10 102 | - |
| Sekhukhune | 424 001 | 424 001 | 106 000 | 17 878 | 17% | - | 17 878 | - | - | - | - | - | - |
| Total | 920 377 | 920 377 | 247 943 | 53 565 | 22% | 667 | 17 878 | - | 30 | 12 325 | 10 | 22 655 | - |
| Makhado | 424 622 | 424 622 | 106 156 | 22 309 | 21% | 1 511 | - | - | - | 9 735 | 769 | 10 294 | - |
| Musina | 87 455 | 87 455 | 20 023 | - | 0% | - | - | - | - | - | - | - | - |
| Collins Chabane | 267 308 | 267 308 | 66 827 | 50 487 | 76% | 27 594 | - | - | 6 206 | 4 767 | 2 716 | 9 205 | - |
| Thulamela | 199 305 | 199 305 | 49 826 | 5 969 | 12% | - | - | - | - | - | - | 5 969 | - |
| Vhembe | 769 811 | 769 811 | 273 522 | 52 492 | 19% | - | 14 552 | - | - | 29 | 75 | 37 835 | - |
| Total | 1 748 501 | 1 748 501 | 516 354 | 131 257 | 25% | 29 105 | 14 552 | - | 6 206 | 14 531 | 3 559 | 63 304 | - |
| Bela bela | 60 920 | 60 920 | 15 230 | 3 849 | 25% | - | 2 852 | - | - | - | 611 | 386 | - |
| Lephalale | 113 661 | 113 661 | 28 415 | 4 239 | 15% | - | - | - | 1 075 | 128 | 2 160 | 876 | - |
| Modimolle-Mookgo | 151 473 | 151 473 | 37 868 | 4 430 | 12% | 168 | 52 | 925 | 961 | - | 1 135 | 1 189 | - |
| Mogalakwena | 290 790 | 290 790 | 72 697 | 3 861 | 5% | - | - | - | - | - | - | 3 861 | - |
| Thabazimbi | 125 212 | 125 212 | 31 303 | 2 600 | 8% | - | - | 842 | - | - | 860 | - | 898 |
| Waterberg | 900 | 900 | 225 | - | 0% | - | - | - | - | - | - | - | - |
| Total | 742 956 | 742 956 | 185 739 | 18 978 | 10% | 168 | 2 904 | 1 767 | 2 036 | 128 | 4 766 | 6 312 | 898 |

Source: National Treasury Local Government Database

Appendix – 5: Cash Flows

| R '000 | NET CASHFLOW FROM/(USED) OPERATING ACTIVITIES | NET CASHFLOW FROM/(USED) INVESTING ACTIVITIES | NET CASHFLOW FROM/(USED) FINANCING ACTIVITIES | Net Increase/(Decrease) in Cash Held | Cash/Cash equivalents at year begin | Cash/Cash equivalents month/year end |
|--------------------|---|---|---|--------------------------------------|-------------------------------------|--------------------------------------|
| Blouberg | 56 253 | (7 312) | - | 48 942 | 41 331 | 88 677 |
| Capricorn | 4 380 | (61 583) | - | (57 203) | - | (57 203) |
| Lepelle-Nkumpi | 119 014 | (3 597) | (174) | 115 243 | 285 750 | 421 906 |
| Molemole | 233 872 | (1 021) | (57) | 232 793 | 89 531 | 322 337 |
| Polokwane | 562 119 | (137 896) | - | 424 223 | 301 145 | 725 378 |
| Total | 975 639 | (211 409) | (231) | 763 998 | 717 756 | 1 501 095 |
| Ba-phalaborwa | 3 302 | (1 722) | (386) | 1 193 | - | 1 193 |
| Greater Giyani | - | - | - | - | - | - |
| Greater Letaba | 144 073 | (11 007) | - | 133 066 | 4 170 | 137 210 |
| Greater Tzaneen | 389 962 | (47 597) | (236) | 342 129 | - | 342 129 |
| Maruleng | 101 297 | (15 968) | - | 85 329 | 125 174 | 209 227 |
| Mopani | 505 099 | (129 383) | - | 375 716 | (79 478) | 366 764 |
| Total | 1 143 732 | (205 678) | (622) | 937 433 | 49 867 | 1 056 524 |
| Elias Motsoaledi | (49 977) | (11 936) | (29) | (61 942) | 11 379 | (49 570) |
| Ephraim Mogale | 87 203 | (486) | - | 86 718 | 250 618 | 365 015 |
| Tubatse Fetakgodi | 137 923 | (13 422) | - | 124 501 | 291 534 | 423 606 |
| Makhuduthamaga | - | - | - | - | - | - |
| Sekhukhune | (414 844) | (17 878) | (360) | (433 081) | 366 047 | (67 035) |
| Total | (239 695) | (43 722) | (389) | (283 805) | 919 578 | 672 017 |
| Makhado | 71 331 | (26 556) | - | 44 776 | 226 078 | 250 562 |
| Musina | 95 466 | 347 | - | 95 813 | 25 416 | 117 759 |
| Collins Chabane | 133 238 | (72 316) | - | 60 923 | 423 240 | 484 150 |
| Thulamela | (9 609) | (10 803) | - | (20 412) | 890 588 | 870 176 |
| Vhembe | 614 751 | (59 610) | - | 555 141 | 110 283 | 665 424 |
| Total | 905 177 | (168 936) | - | 736 241 | 1 675 605 | 2 388 072 |
| Bela bela | 38 726 | (4 950) | - | 33 776 | 14 985 | 46 293 |
| Lephalale | 152 621 | (5 582) | (923) | 146 115 | - | 146 115 |
| Modimolle-Mookgosi | 46 587 | (10 450) | - | 36 137 | 17 507 | 19 712 |
| Mogalakwena | 204 030 | (2 516) | (1 998) | 199 516 | 73 027 | 272 542 |
| Thabazimbi | 13 555 | (8 241) | - | 5 313 | (13 386) | 6 989 |
| Waterberg | 36 687 | - | - | 36 687 | 46 262 | 82 867 |
| Total | 492 205 | (31 740) | (2 921) | 457 545 | 138 395 | 574 518 |
| Grad Total | 3 277 059 | (661 485) | (4 163) | 2 611 412 | 3 501 200 | 6 192 225 |

Source: National Treasury Local Government Database

Appendix – 6: Debtors Age Analysis

| R '000 | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total |
|---------------------------|----------------|-----------|----------------|-----------|----------------|-----------|-------------------|------------|-------------------|
| | Total | % | Total | % | Total | % | Total | % | |
| Blouberg | - | 0% | - | 0% | - | 0% | - | 0% | - |
| Capricorn | - | 0% | - | 0% | - | 0% | - | 0% | - |
| Lepelle-Nkumpi | 15 900 | 2% | 17 774 | 2% | 15 520 | 2% | 772 430 | 94% | 821 624 |
| Molemole | 2 867 | 3% | 2 935 | 3% | 3 168 | 3% | 102 543 | 92% | 111 513 |
| Polokwane | 174 749 | 11% | 67 489 | 4% | 151 229 | 10% | 1 195 537 | 75% | 1 589 004 |
| Total | 193 516 | 8% | 88 198 | 3% | 169 917 | 7% | 2 070 510 | 82% | 2 522 141 |
| Ba-Phalaborwa | 69 922 | 4% | 42 902 | 2% | 28 381 | 1% | 1 783 201 | 93% | 1 924 406 |
| Greater Giyani | 11 730 | 2% | 12 236 | 2% | 17 992 | 4% | 454 003 | 92% | 495 961 |
| Greater Letaba | 3 853 | 1% | 2 708 | 1% | 4 439 | 1% | 300 457 | 96% | 311 457 |
| Greater Tzaneen | 109 273 | 12% | 35 212 | 4% | 50 242 | 5% | 724 606 | 79% | 919 333 |
| Maruleng | - | 0% | - | 0% | - | 0% | - | 0% | - |
| Mopani | - | 0% | - | 0% | - | 0% | - | 0% | - |
| Total | 194 778 | 5% | 93 058 | 3% | 101 054 | 3% | 3 262 267 | 89% | 3 651 157 |
| Elias Motsoaledi | 14 173 | 11% | 5 457 | 4% | 3 412 | 3% | 1 110 48 | 83% | 134 090 |
| Ephraim Mogale | 9 552 | 6% | 3 234 | 2% | 2 825 | 2% | 150 405 | 91% | 166 016 |
| Tubatse Fetakgomo | 11 740 | 3% | 13 655 | 3% | 8 621 | 2% | 419 206 | 92% | 453 222 |
| Makhuduthamaga | - | 0% | - | 0% | - | 0% | - | 0% | - |
| Sekhukhune | 18 805 | 6% | 6 801 | 2% | 6 563 | 2% | 263 191 | 89% | 295 360 |
| Total | 54 270 | 5% | 29 147 | 3% | 21 421 | 2% | 943 850 | 90% | 1 048 688 |
| Makhado | 35 270 | 10% | 12 540 | 3% | 11 676 | 3% | 308 756 | 84% | 368 242 |
| Musina | 13 725 | 12% | 8 052 | 7% | 4 035 | 3% | 93 464 | 78% | 119 276 |
| Collins Chabane | 27 906 | 12% | 3 601 | 1% | 2 669 | 1% | 205 915 | 86% | 240 091 |
| Thulamela | 13 032 | 2% | 10 819 | 2% | 11 210 | 2% | 664 971 | 95% | 700 032 |
| Vhembe | 65 331 | 9% | 58 623 | 8% | 34 789 | 5% | 581 018 | 79% | 739 761 |
| Total | 155 264 | 7% | 93 635 | 4% | 64 379 | 3% | 1 854 124 | 86% | 2 167 402 |
| Bela Bela | 19 018 | 7% | 9 576 | 4% | 7 109 | 3% | 226 663 | 86% | 262 366 |
| Lephalale | 60 615 | 13% | 15 676 | 3% | 16 029 | 3% | 377 564 | 80% | 469 884 |
| Modimolle- Mookgongong | 26 392 | 4% | 21 166 | 3% | 16 945 | 2% | 670 664 | 91% | 735 167 |
| Mogalakwena | 81 744 | 7% | 25 097 | 2% | 28 489 | 2% | 1 043 566 | 89% | 1 178 896 |
| Thabazimbi | - | 0% | - | 0% | - | 0% | - | 0% | - |
| Waterberg | 91 | 61% | 46 | 31% | 11 | 7% | - | 0% | 148 |
| Total | 187 860 | 7% | 71 561 | 3% | 68 583 | 3% | 2 318 457 | 88% | 2 646 461 |
| Grand Total | 785 688 | | 375 599 | | 425 354 | | 10 449 208 | | 12 035 849 |

Source: National Treasury Local Government Database

Appendix – 7: Debtors by Customer Group

| R '000 | Government | | Business | | Households | | Other | | Total |
|--------------------|------------------|------------|------------------|------------|------------------|------------|------------|-----------|-------------------|
| | Total | % | Total | % | Total | % | Total | % | |
| Blouberg | - | 0% | - | 0% | - | 0% | - | 0% | - |
| Capricorn | - | 0% | - | 0% | - | 0% | - | 0% | - |
| Lepelle-Nkumpi | 82 852 | 10% | 681 479 | 83% | 57 293 | 7% | - | 0% | 821 624 |
| Molemole | 111 513 | 100% | - | 0% | - | 0% | - | 0% | 111 513 |
| Polokwane | 106 641 | 7% | 349 222 | 22% | 1 133 142 | 71% | - | 0% | 1 589 005 |
| Total | 301 006 | 12% | 1 030 701 | 41% | 1 190 435 | 47% | 0 | 0% | 2 522 142 |
| Ba-Phalaborwa | 261 810 | 14% | 72 979 | 4% | 1 589 616 | 83% | - | 0% | 1 924 405 |
| Greater Giyani | 110 074 | 22% | 54 406 | 11% | 331 011 | 67% | 470 | 0% | 495 961 |
| Greater Letaba | 18 934 | 6% | 34 005 | 11% | 258 518 | 83% | - | 0% | 311 457 |
| Greater Tzaneen | 30 412 | 3% | 319 828 | 35% | 569 093 | 62% | - | 0% | 919 333 |
| Maruleng | - | 0% | - | 0% | - | 0% | - | 0% | 0 |
| Mopani | - | 0% | - | 0% | - | 0% | - | 0% | - |
| Total | 421 230 | 12% | 481 218 | 13% | 2 748 238 | 75% | 470 | 0% | 3 651 156 |
| Elias Motsoaledi | 38 666 | 29% | 26 814 | 20% | 68 610 | 51% | - | 0% | 134 090 |
| Ephraim Mogale | 18 044 | 11% | 104 643 | 63% | 43 329 | 26% | - | 0% | 166 016 |
| Tubatse Fetakgomo | 453 222 | 0% | - | 0% | - | 0% | - | 0% | 453 222 |
| Makhuduthamaga | - | 0% | - | 0% | - | 0% | - | 0% | 0 |
| Sekhukhune | 13 608 | 5% | 30 381 | 10% | 251 371 | 85% | - | 0% | 295 360 |
| Total | 523 540 | 50% | 161 838 | 15% | 363 310 | 35% | 0 | 0% | 1 048 688 |
| Makhado | 70 282 | 19% | 128 981 | 35% | 168 979 | 46% | - | 0% | 368 242 |
| Musina | 29 611 | 25% | 32 064 | 27% | 57 601 | 48% | - | 0% | 119 276 |
| Collins Chabane | 77 701 | 32% | 23 423 | 10% | 138 967 | 58% | - | 0% | 240 091,00 |
| Thulamela | 59 176 | 8% | 116 531 | 17% | 524 324 | 75% | - | 0% | 700 031 |
| Vhembe | 63 760 | 9% | 91 950 | 12% | 584 051 | 79% | - | 0% | 739 761,00 |
| Total | 300 530 | 14% | 392 949 | 18% | 1 473 922 | 68% | 0 | 0% | 2 167 401 |
| Bela Bela | 21 933 | 8% | 89 407 | 34% | 151 026 | 58% | - | 0% | 262 366 |
| Lephalale | 62 110 | 13% | 11 772 | 3% | 396 003 | 84% | - | 0% | 469 885 |
| Modimolle-Mookgop | 46 976 | 6% | 122 410 | 17% | 565 781 | 77% | - | 0% | 735 167,00 |
| Mogalakwena | 1 178 896 | 100% | - | 0% | - | 0% | - | 0% | 1 178 896 |
| Thabazimbi | - | 0% | - | 0% | - | 0% | - | 0% | 0 |
| Waterberg | - | 0% | 148 | 100% | - | 0% | - | 0% | 148 |
| Total | 1 309 915 | 49% | 223 737 | 8% | 1 112 810 | 42% | 0 | 0% | 2 646 462 |
| Grand Total | 2 856 221 | | 2 290 443 | | 6 888 715 | | 470 | | 12 035 849 |

Source: National Treasury Local Government Database

Appendix – 8: Creditors Age Analysis

| Appendix 8: Creditors Age Analysis - M02 August 2021/2022 | | | | | | | | | |
|---|----------------|------------|----------------|------------|---------------|------------|----------------|------------|------------------|
| R '000 | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total |
| | Total | % | Total | % | Total | % | Total | % | |
| Blouberg | - | 0% | - | 0% | - | 0% | - | 0% | - |
| Capricorn | 201 | 90% | - | 0% | 15 | 7% | 8 | 4% | 224 |
| Lepelle-Nkumpi | 486 | 100% | - | 0% | - | 0% | - | 0% | 486 |
| Molemole | 697 | 20% | 581 | 17% | 1 801 | 51% | 422 | 12% | 3 501 |
| Polokwane | 179 457 | 100% | - | 0% | - | 0% | - | 0% | 179 457 |
| Total | 180 841 | 98% | 581 | 0% | 1 816 | 1% | 430 | 0% | 183 668 |
| Ba-Phalaborwa | 547 | 7% | 472 | 6% | 2 529 | 33% | 4 094 | 54% | 7 642 |
| Greater Giyani | (735) | -187% | (359) | -91% | 1 486 | 378% | 1 | 0% | 393 |
| Greater Letaba | 1 536 | 41% | 2 138 | 57% | 16 | 0% | 56 | 1% | 3 746 |
| Greater Tzaneen | 1 674 | 24% | 1 719 | 25% | 1 510 | 22% | 1 952 | 28% | 6 855 |
| Maruleng | 46 | 96% | - | 0% | - | 0% | 2 | 4% | 48 |
| Mopani | 47 969 | 10% | 164 146 | 35% | - | 0% | 254 837 | 55% | 466 952 |
| Total | 51 037 | 11% | 168 116 | 35% | 5 541 | 1% | 260 942 | 54% | 485 636 |
| Elias Motsoaledi | - | 0% | - | 0% | - | 0% | - | 0% | - |
| Ephraim | - | 0% | - | 0% | - | 0% | - | 0% | - |
| Mogale | - | 0% | - | 0% | - | 0% | - | 0% | - |
| Tubatse | - | 0% | - | 0% | - | 0% | - | 0% | - |
| Fetakgomo | - | 0% | - | 0% | - | 0% | - | 0% | - |
| Makhuduthamaga | 1 566 | 100% | (1) | 0% | 1 | 0% | - | 0% | 1 566 |
| Sekhukhune | 6 669 | 18% | 3 780 | 10% | 26 459 | 72% | (1) | 0% | 36 907 |
| Total | 8 235 | 21% | 3 779 | 10% | 26 460 | 69% | (1) | 0% | 38 473 |
| Makhado | - | 0% | 316 | 175% | - | 0% | (135) | -75% | 181 |
| Musina | 180 | 26% | 23 | 3% | 80 | 12% | 412 | 59% | 695 |
| Collins Chabane | 19 434 | 96% | 51 | 0% | 5 | 0% | 814 | 4% | 20 304 |
| Thulamela | 351 | 100% | - | 0% | - | 0% | - | 0% | 351 |
| Vhembe | - | 0% | - | 0% | - | 0% | - | 0% | - |
| Total | 19 965 | 93% | 390 | 2% | 85 | 0% | 1 091 | 5% | 21 531 |
| Bela Bela | 24 983 | 24% | 25 010 | 24% | 2 029 | 2% | 50 424 | 49% | 102 446 |
| Lephalale | 2 989 | 80% | 470 | 13% | 103 | 3% | 170 | 5% | 3 732 |
| Modimolle-Mook | 32 580 | 4% | 86 890 | 10% | 17 705 | 2% | 754 418 | 85% | 891 593 |
| Mogalakwena | 47 475 | 100% | - | 0% | - | 0% | - | 0% | 47 475 |
| Thabazimbi | 17 367 | 10% | 25 919 | 15% | 6 514 | 4% | 123 542 | 71% | 173 342 |
| Waterberg | 591 | 89% | - | 0% | - | 0% | 70 | 11% | 661 |
| Total | 125 985 | 10% | 138 289 | 11% | 26 351 | 2% | 928 624 | 76% | 1 219 249 |
| Grand Total | 277 012 | | 11 698 | | 36 947 | | 166 321 | | 491 978 |

Source: National Treasury Local Government Database

Appendix – 9: Creditors by Customer Group

| Appendix 9: Creditors by Customer Group - M02 August 2021/2022 | | | | | | | | | | | | | | | | | | | |
|--|------------------|------------|---------------|------------|-----------------|-----------|--------------|-----------|---------------------|-----------|-----------------|-----------|------------------|-------------|-----------------|--------------|--------------|------------|------------------|
| R '000 | Bulk Electricity | | Bulk Water | | PAYE deductions | | VAT | | Pensions/Retirement | | Loan Repayments | | Trade Creditors | | Auditor General | | Other | | Total |
| | Total | % | Total | % | Total | % | Total | % | Total | % | Total | % | Total | % | Total | % | Total | % | |
| Blouberg | - | 0% | - | 0% | - | 0% | - | 0% | - | 0% | - | 0% | - | 0% | - | 0,00% | - | 0% | - |
| Capricorn | - | 0% | - | 0% | - | 0% | - | 0% | - | 0% | - | 0% | 209 | 93% | - | 0,00% | 15 | 7% | 224 |
| Lepelle-Nkumpi | - | 0% | - | 0% | - | 0% | - | 0% | - | 0% | - | 0% | 486 | 100% | - | 0,00% | - | 0% | 486 |
| Molemole | - | 0% | - | 0% | - | 0% | - | 0% | - | 0% | - | 0% | - | 0% | - | 0,00% | 3 501 | 100% | 3 501 |
| Polokwane | 1 556 | 1% | - | 0% | - | 0% | - | 0% | - | 0% | - | 0% | 177 702 | 99% | 200 | 0,11% | - | 0% | 179 458 |
| Total | 1 556 | 1% | - | 0% | - | 0% | - | 0% | - | 0% | - | 0% | 178 397 | 97% | 200 | 0,11% | 3 516 | 2% | 183 669 |
| Ba-Phalaborwa | - | 0% | - | 0% | - | 0% | - | 0% | - | 0% | - | 0% | 7 592 | 99% | - | 0,00% | 49 | 1% | 7 641 |
| Greater Giyani | - | 0% | - | 0% | - | 0% | - | 0% | - | 0% | - | 0% | 391 | 99% | 2 | 0,51% | - | 0% | 393 |
| Greater Letaba | - | 0% | - | 0% | - | 0% | - | 0% | - | 0% | - | 0% | 3 746 | 100% | - | 0,00% | - | 0% | 3 746 |
| Greater Tzaneen | - | 0% | 4 | 0% | - | 0% | - | 0% | - | 0% | - | 0% | 6 021 | 88% | - | 0,00% | 829 | 12% | 6 854 |
| Maruleng | - | 0% | - | 0% | - | 0% | - | 0% | - | 0% | - | 0% | 48 | 100% | - | 0,00% | - | 0% | 48 |
| Mopani | - | 0% | - | 0% | - | 0% | - | 0% | - | 0% | - | 0% | 465 804 | 100% | 1 147 | 0,25% | - | 0% | 466 951 |
| Total | - | 0% | 4 | 0% | - | 0% | - | 0% | - | 0% | - | 0% | 483 602 | 100% | 1 149 | 0,24% | 878 | 0% | 485 633 |
| 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% | - | 0% | - | 0,00% | - | 0% | - |
| Makhuduthamaga | - | 0% | - | 0% | - | 0% | - | 0% | - | 0% | - | 0% | 399 | 25% | - | 0,00% | 1 166 | 75% | 1 565 |
| Sekhukhune | - | 0% | 14 493 | 39% | - | 0% | - | 0% | - | 0% | - | 0% | 22 415 | 61% | - | 0,00% | - | 0% | 36 908 |
| Total | - | 0% | 14 493 | 38% | - | 0% | - | 0% | - | 0% | - | 0% | 22 814 | 59% | - | 0,00% | 1 166 | 3% | 38 473 |
| Makhado | - | 0% | - | 0% | - | 0% | - | 0% | - | 0% | - | 0% | 313 | 173% | - | 0,00% | 132 | -73% | 181 |
| Musina | - | 0% | - | 0% | - | 0% | - | 0% | - | 0% | - | 0% | 695 | 100% | - | 0,00% | - | 0% | 695 |
| Collins Chabane | - | 0% | - | 0% | - | 0% | - | 0% | - | 0% | - | 0% | 20 304 | 100% | - | 0,00% | - | 0% | 20 304 |
| Thulamela | - | 0% | - | 0% | - | 0% | - | 0% | - | 0% | - | 0% | 351 | 100% | - | 0,00% | - | 0% | 351 |
| Vhembe | - | 0% | - | 0% | - | 0% | - | 0% | - | 0% | - | 0% | - | 0% | - | 0,00% | - | 0% | - |
| Total | - | 0% | - | 0% | - | 0% | - | 0% | - | 0% | - | 0% | 21 663 | 101% | - | 0,00% | 132 | -1% | 21 531 |
| Bela Bela | 23 281 | 23% | 14 806 | 14% | - | 0% | - | 0% | - | 0% | - | 0% | 58 691 | 57% | 5 667 | 5,53% | - | 0% | 102 445 |
| Lephalale | 61 | 2% | - | 0% | - | 0% | - | 0% | - | 0% | - | 0% | 182 | 5% | - | 0,00% | 3 489 | 93% | 3 732 |
| Modimolle-Mookgo | 537 119 | 60% | 33 705 | 4% | - | 0% | - | 0% | - | 0% | - | 0% | 320 773 | 36% | - | 0,00% | 4 | 0% | 891 593 |
| Mogalakwena | 30 493 | 64% | - | 0% | 5 890 | 12% | 6 852 | 14% | - | 0% | - | 0% | - | 0% | 4 240 | 8,93% | - | 0% | 47 475 |
| Thabazimbi | 84 | 0% | 4 121 | 2% | 17 989 | 10% | - | 0% | - | 0% | - | 0% | 139 689 | 81% | 11 459 | 6,61% | - | 0% | 173 342 |
| Waterberg | - | 0% | - | 0% | - | 0% | - | 0% | - | 0% | - | 0% | 661 | 100% | - | 0,00% | - | 0% | 661 |
| Total | 591 038 | 48% | 52 632 | 4% | 23 879 | 2% | 6 852 | 1% | - | 0% | - | 0% | 519 996 | 43% | 21 366 | 1,75% | 3 485 | 0% | 1 219 248 |
| Grand Total | 592 594 | | 67 129 | | 23 879 | | 6 852 | | - | | - | | 1 226 472 | | 22 715 | | 8 913 | | 1 948 554 |

Source: National Treasury Local Government Database

Appendix – 10 – Grants

| R '000 | Municipal Infrastructure Grant | | Public Transport Network Grant | | Integrated National Electrification Programme (Municipal) Grant | | Neighbourhood Development Partnership Grant (Capital Grant) | | Rural Road Assets Management Systems Grant | | Regional Bulk Infrastructure Grant (Schedule 5B) | | Water Services Infrastructure Grant (Schedule 5B) | |
|-------------------|--------------------------------|--------------------|--------------------------------|--------------------|---|--------------------|---|--------------------|--|--------------------|--|--------------------|---|--------------------|
| | Allocation | Spend Municipality | Allocation | Spend Municipality | Allocation | Spend Municipality | Allocation | Spend Municipality | Allocation | Spend Municipality | Allocation | Spend Municipality | Allocation | Spend Municipality |
| Blouberg | 56 764 000 | 5 152 139 | - | - | - | - | - | - | - | - | - | - | - | - |
| Capricorn | 244 646 000 | 57 670 041 | - | - | - | - | - | - | 2 475 000 | 384 019 | - | - | 95 000 000 | 33 722 132 |
| Lepelle-Nkumpi | 57 085 000 | 2 304 897 | - | - | 7 000 000 | - | - | - | - | - | - | - | - | - |
| Molemole | 37 000 000 | 524 540 | - | - | 10 000 000 | - | - | - | - | - | - | - | - | - |
| Polokwane | - | - | 178 544 000 | 1 935 168 | 33 000 000 | 1 076 761 | 35 000 000 | 6 310 728 | - | - | 218 806 000 | 8 450 857 | 65 000 000 | 2 354 911 |
| Total | 395 495 000 | 65 651 617 | 178 544 000 | 1 935 168 | 50 000 000 | 1 076 761 | 35 000 000 | 6 310 728 | 2 475 000 | 384 019 | 218 806 000 | 8 450 857 | 160 000 000 | 36 077 043 |
| Ba-phalaborwa | 33 685 000 | 1 616 057 | - | - | 20 000 000 | - | - | - | - | - | - | - | - | - |
| Greater Giyani | 64 105 000 | 14 790 891 | - | - | 18 000 000 | - | - | - | - | - | - | - | - | - |
| Greater Letaba | 60 836 000 | 121 941 | - | - | 10 000 000 | - | - | - | - | - | - | - | - | - |
| Greater Tzaneen | 99 741 000 | 43 808 630 | - | - | 16 020 000 | - | - | - | - | - | - | - | - | - |
| Maruleng | 28 150 000 | 1 554 239 | - | - | - | - | - | - | - | - | - | - | - | - |
| Mopani | 481 869 000 | 33 842 770 | - | - | - | - | - | - | 2 255 000 | - | - | - | 42 363 000 | 15 723 442 |
| Total | 768 386 000 | 95 490 646 | - | - | 64 020 000 | - | - | - | 2 255 000 | - | - | - | 42 363 000 | 15 723 442 |
| Elias Mokoaledi | 57 984 000 | 7 950 307 | - | - | 21 348 000 | 776 434 | - | - | - | - | - | - | - | - |
| Ephraim Mogale | 35 189 000 | 497 992 | - | - | - | - | - | - | - | - | - | - | - | - |
| Tubatse Fetakgorn | 99 240 000 | 3 432 955 | - | - | 20 000 000 | - | - | - | - | - | - | - | - | - |
| Makhuduthamaga | 65 627 000 | 10 319 389 | - | - | 20 000 000 | - | - | - | - | - | - | - | - | - |
| Sekhukhune | 504 052 000 | 18 917 963 | - | - | - | - | - | - | 2 341 000 | - | - | - | - | - |
| Total | 762 092 000 | 41 118 606 | - | - | 61 348 000 | 776 434 | - | - | 2 341 000 | - | - | - | - | - |
| Makhado | 94 768 000 | 16 337 114 | - | - | 11 296 000 | - | - | - | - | - | - | - | - | - |
| Musina | 36 988 000 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Collins Chabane | 86 758 000 | 26 791 010 | - | - | 15 000 000 | 54 324 | - | - | - | - | - | - | - | - |
| Thulamela | 111 174 000 | 6 952 463 | - | - | 23 000 000 | - | - | - | - | - | - | - | - | - |
| Vhembe | 546 054 000 | 51 883 000 | - | - | - | - | - | - | 2 299 000 | - | - | - | 44 000 000 | 6 328 014 |
| Total | 875 742 000 | 101 963 587 | - | - | 49 296 000 | 54 324 | - | - | 2 299 000 | - | - | - | 44 000 000 | 6 328 014 |
| Bela bela | 27 194 000 | 1 146 475 | - | - | - | - | - | - | - | - | - | - | 32 086 000 | 3 132 101 |
| Lephalale | 46 014 000 | 4 439 377 | - | - | 26 500 000 | - | - | - | - | - | - | - | - | - |
| Mogalakwena | 165 710 000 | 4 239 812 | - | - | 25 000 000 | - | - | - | - | - | - | - | 37 000 000 | - |
| Modimolle-Mookg | 40 617 000 | 6 005 975 | - | - | - | - | - | - | - | - | - | - | - | - |
| Thabazimbi | 34 960 000 | 3 544 794 | - | - | 22 000 000 | 56 421 | - | - | - | - | - | - | - | - |
| Waterberg | - | - | - | - | - | - | - | - | 2 179 000 | - | - | - | - | - |
| Total | 314 495 000 | 19 376 433 | - | - | 73 500 000 | 56 421 | - | - | 2 179 000 | - | - | - | 69 086 000 | 3 132 101 |

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 | 94 045 | - | - | 1 266 000 | 364 998 | - | - | - | - | - | - |
| Capricorn | - | - | 1 000 000 | 187 389 | - | - | 3 866 000 | 112 902 | - | - | - | - | - | - |
| Lepelle-Nkumpi | - | - | 2 000 000 | 497 954 | - | - | 1 969 000 | 751 200 | - | - | - | - | - | - |
| Molemole | - | - | 2 300 000 | 751 784 | - | - | 1 429 000 | 383 715 | - | - | - | - | - | - |
| Polokwane | 397 532 000 | 20 882 996 | 2 400 000 | 177 773 | - | - | 7 971 000 | 731 533 | 6 217 000 | - | 6 000 000 | - | - | - |
| Total | 397 532 000 | 20 882 996 | 10 100 000 | 1 708 945 | - | - | 16 501 000 | 2 344 348 | 6 217 000 | - | 6 000 000 | - | - | - |
| Ba-phalaborwa | - | - | 3 100 000 | - | - | - | 1 195 000 | - | - | - | 3 000 000 | - | - | - |
| Greater Giyani | - | - | 2 200 000 | 203 820 | - | - | 3 851 000 | 696 000 | - | - | - | - | - | - |
| Greater Letaba | - | - | 2 000 000 | 83 334 | - | - | 1 918 000 | - | - | - | 4 000 000 | - | - | - |
| Greater Tzaneen | - | - | 2 000 000 | 62 991 | - | - | 8 463 000 | 927 588 | - | - | - | - | - | - |
| Manuleng | - | - | 1 850 000 | - | - | - | 1 175 000 | - | - | - | - | - | - | - |
| Mopani | - | - | 2 900 000 | - | - | - | 10 129 000 | - | - | - | - | - | - | - |
| Total | - | - | 14 050 000 | 350 145 | - | - | 26 731 000 | 1 623 588 | - | - | 7 000 000 | - | - | - |
| Elias Motsoaledi | - | - | 2 650 000 | 351 406 | - | - | 2 199 000 | 331 486 | - | - | - | - | - | - |
| Ephraim Mogale | - | - | 3 100 000 | 154 724 | - | - | 1 195 000 | 26 080 | - | - | 4 015 000 | - | - | - |
| Tubatse Fetakgomo | - | - | 2 400 000 | 89 589 | - | - | 1 688 000 | - | - | - | - | - | - | - |
| Makhuduthamaga | - | - | 1 650 000 | 250 501 | - | - | 1 825 000 | 667 110 | - | - | - | - | - | - |
| Sekhukhune | - | - | 2 300 000 | 94 714 | - | - | 8 180 000 | - | - | - | - | - | - | - |
| Total | - | - | 12 100 000 | 940 934 | - | - | 15 087 000 | 1 024 676 | - | - | 4 015 000 | - | - | - |
| Makhado | - | - | 1 850 000 | 149 282 | - | - | 2 280 000 | - | - | - | - | - | - | - |
| Musina | - | - | 2 850 000 | - | - | - | 1 715 000 | - | - | - | - | - | - | - |
| Collins Chabane | - | - | 2 450 000 | 180 100 | - | - | 1 784 000 | 469 362 | - | - | - | - | - | - |
| Thulamela | - | - | 1 650 000 | 181 831 | - | - | 6 069 000 | 1 891 375 | 5 500 000 | 513 290 | - | - | - | - |
| Vhembe | - | - | 2 900 000 | 82 485 | - | - | 2 245 000 | 95 066 | - | - | - | - | - | - |
| Total | - | - | 11 700 000 | 593 698 | - | - | 14 093 000 | 2 455 803 | 5 500 000 | 513 290 | - | - | - | - |
| Bela bela | - | - | 1 650 000 | 131 288 | - | - | 1 353 000 | - | - | - | 3 000 000 | - | - | - |
| Lephalale | - | - | 1 650 000 | 787 847 | - | - | 1 220 000 | - | - | - | - | - | - | - |
| Mogalakwena | - | - | 1 950 000 | 66 134 | - | - | 1 292 000 | - | - | - | - | - | - | - |
| Modimolle- Mookgopon | - | - | 2 600 000 | 5 920 | - | - | 2 245 000 | - | - | - | - | - | - | - |
| Thabazimbi | - | - | 3 100 000 | - | - | - | 1 256 000 | 8 308 | - | - | - | - | - | - |
| Waterberg | - | - | 1 000 000 | 91 306 | - | - | - | - | - | - | - | - | - | - |
| Total | - | - | 11 950 000 | 1 082 495 | - | - | 7 366 000 | 8 308 | - | - | 3 000 000 | - | - | - |

Source: National Treasury Local Government Database

| R '000 | Integrated National Electrification Programme (Eskom) Grant | | Neighbourhood Development Partnership Grant (Technical Assistance) | | Water Services Infrastructure Grant (Schedule 6B) | | Municipal Systems Improvement Grant (Schedule 6B) | | TOTALS | |
|----------------------|---|--------------------|--|--------------------|---|--------------------|---|--------------------|----------------------|--------------------|
| | Allocation | Spend Municipality | Allocation | Spend Municipality | Allocation | Spend Municipality | Allocation | Spend Municipality | Allocation | Spend Municipality |
| Blouberg | 3 285 000 | - | - | - | - | - | - | - | 63 715 000 | 5 611 182 |
| Capricorn | - | - | - | - | - | - | 3 871 000 | - | 350 858 000 | 92 076 483 |
| Lepelle-Nkumpi | 9 942 000 | - | - | - | - | - | - | - | 77 996 000 | 3 554 051 |
| Molemole | 6 146 000 | - | - | - | - | - | - | - | 56 875 000 | 1 660 039 |
| Polokwane | 52 353 000 | - | 300 000 | - | - | - | - | - | 1 003 123 000 | 41 920 727 |
| Total | 71 726 000 | - | 300 000 | - | - | - | 3 871 000 | - | 1 552 567 000 | 144 822 482 |
| Ba-phalaborwa | 7 612 000 | - | - | - | - | - | - | - | 68 592 000 | 1 616 057 |
| Greater Giyani | 17 061 000 | - | - | - | - | - | - | - | 105 217 000 | 15 690 711 |
| Greater Letaba | 9 874 000 | - | - | - | - | - | - | - | 88 628 000 | 38 607 |
| Greater Tzaneen | 17 566 000 | - | - | - | - | - | - | - | 143 790 000 | 44 799 209 |
| Maruleng | 8 557 000 | - | - | - | - | - | - | - | 39 732 000 | 1 554 239 |
| Mopani | - | - | - | - | 48 402 000 | - | 4 031 000 | - | 1 004 362 000 | 49 566 212 |
| Total | 60 670 000 | - | - | - | 48 402 000 | - | 4 031 000 | - | 1 450 321 000 | 113 187 821 |
| Elias Mtshele | 14 153 000 | - | - | - | - | - | - | - | 98 334 000 | 9 409 633 |
| Ephraim Mogale | 10 142 000 | - | - | - | - | - | - | - | 53 641 000 | 678 796 |
| Tubatse Felagomo | 66 364 000 | - | - | - | - | - | - | - | 189 692 000 | 3 522 544 |
| Makhuduthamaga | 32 303 000 | - | - | - | - | - | - | - | 121 405 000 | 11 237 000 |
| Sekhukhune | - | - | - | - | 50 000 000 | - | 4 031 000 | - | 795 549 000 | 19 012 677 |
| Total | 122 962 000 | - | - | - | 50 000 000 | - | 4 031 000 | - | 1 258 621 000 | 43 860 650 |
| Makhado | 11 634 000 | - | - | - | - | - | - | - | 121 828 000 | 16 486 396 |
| Musina | 14 923 000 | - | - | - | - | - | - | - | 56 476 000 | - |
| Collins Chabane | 20 743 000 | - | - | - | - | - | - | - | 126 735 000 | 27 494 796 |
| Thulamela | 43 074 000 | - | 600 000 | - | - | - | - | - | 191 067 000 | 9 538 959 |
| Vhembe | - | - | - | - | - | - | 3 031 000 | - | 680 529 000 | 58 388 565 |
| Total | 90 374 000 | - | 600 000 | - | - | - | 3 031 000 | - | 1 176 635 000 | 111 908 716 |
| Bela bela | 10 645 000 | - | - | - | - | - | - | - | 75 928 000 | 4 409 864 |
| Lephalale | 29 765 000 | - | - | - | 60 000 000 | - | - | - | 165 149 000 | 5 227 224 |
| Mogalakwena | 27 613 000 | - | - | - | - | - | - | - | 329 304 000 | 4 305 946 |
| Modimolle-Mookgopong | 1 710 000 | - | - | - | 60 000 000 | - | - | - | 107 172 000 | 6 011 895 |
| Thabazimbi | 15 824 000 | - | - | - | 70 000 000 | - | - | - | 147 140 000 | 3 609 523 |
| Waterberg | - | - | - | - | - | - | 4 398 000 | - | 7 577 000 | 91 306 |
| Total | 85 557 000 | - | - | - | 190 000 000 | - | 4 398 000 | - | 832 270 000 | 23 655 758 |

Source: National Treasury Local Government Database