



LIMPOPO

PROVINCIAL GOVERNMENT
REPUBLIC OF SOUTH AFRICA

PROVINCIAL TREASURY

**Consolidated 71 report for the period ending
31 March 2021**

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Disclaimer

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Acronyms

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

1 Introduction

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

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

The Municipal Finance Chief Directorate is responsible for providing support on risk management, internal audit, supply chain management, internship programme and other MFMA related matters to municipalities and municipal entities. The Chief Directorate's function is to provide direction, support and guidance to enable municipalities to implement and maintain effective systems of risk management, Internal audit function, supply chain management, internship program and general compliance with the MFMA.

2 Purpose

The purpose of this report is to provide an overview of the state of municipal finances. This report contains the actual information from the municipal In-Year financial monitoring system (i.e. section 71 reports).

3 Background

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

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

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

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

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

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

4 Key highlights – March 2021

- Billed Revenue

Municipalities in the Province were able to meet their year-to-date budget for the billing of revenue, the billed revenue however 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. Precisely 11 Municipalities could not manage to meet/exceed their year-to-date budget. Furthermore, it can be stated that only Vhembe and Mopani District municipality were unable to meet /exceed their year-to-date budget at a district performance level. The overall provincial performance is 107 percent of the year-to-date Budget.

- Conditional Grants Spending

(Disclaimer- Grants Spending is disclaimed over 19 Conditional Grants)

Grant spending to date is under 50 percent and stood at precisely 48 percent. This is a major concern as it indicates either none spending or incorrect transacting and reporting thereof by municipalities. If the status quo is due to the former then this is a major worry given the fact that for the past 5 years there were rejected rollovers of close to a billion.

- Capital Expenditure

Overall actual capital expenditure stands at 108 percent to year-to-date budget of R4.9 billion. It should be noted that only 3 municipalities (Capricorn, Makhuduthamaga & Elias Motsoaledi) met or exceeded the year-to-date budget and the rest (24) of the municipalities could not meet nor exceed the year-to-date budget. Municipalities are however struggling to spend on projects which are funded from own revenues. Spending on conditional grants stands at 48 percent which indicates non execution of approved projects or discrepancies in transacting in the municipal financial systems.

- **Debtors/Accounts Receivables**
The debtors' book for municipalities in the province is in excess of R10 billion with 89 percent of the amount over 90 days thus unlikely to be collectable. Furthermore, 54 percent of the debt is attributable to household which indicates either weak credit controls or that municipalities' indigent register are not being adequately updated to include the growing number of poor households.
- **Creditors /Accounts Payables**
Municipalities continue to not pay their suppliers within the legislated 30-day period with Waterberg district municipalities being the highest by owing R1.1 billion of the R1.6 billion creditors' book being 67 percent of All the Districts Creditor's balance. The non-payment of creditors destroys the SMMEs in the region, stifles economic growth and results in job losses.
- **The funding mix of capital budgets is limited to only own revenue and grants.** Most municipalities cannot afford to take up loans to fund their capital expenditures due to the inability to afford the repayments as well as declining cash flows. The municipalities that can afford to take up borrowing show no appetite due to the volatile economy where the risk of reduction in real terms equitable share is an ever-present danger.
- **Repairs and Maintenance**
The budgeting for repairs and maintenance remains significantly inadequate when compared to the municipalities' asset base. This has resulted in ailing infrastructure, such as unrepaired roads, no street lighting, water losses due to pipe bursts, etc. Furthermore, the spending on the repairs and maintenance budgets remains poor.
- **Budgeting within the Financial Systems**
Poor reporting is observed with most municipalities in the province as they continue to budget outside their respective financial systems contrary to the mSCoA regulations. This results in the in-year reporting being distorted from the initial budget targets and could result in municipalities resulting in high UIFW at the end of

the year. The Provincial Treasury held mSCoA Live demonstration sessions in May 2021 to test the extent of mSCoA compliance and system usage by Municipalities. These demonstrations identified the extent to which the system is being used during the budget preparation.

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

5 In-Year Reporting: Compliance Monitoring

Table 1: mSCoA - Summary - Upload and Segment Validation

	Outstanding	Segment Errors	Submission Errors	Total	Segment Correct %
M09	1	1		27	92
CR09				27	100
DB09	4			27	85.19
IMQ3	1			27	96.3
BMQ3		1		27	96.3

Source: National Treasury Local Government Database

As at the close of the reporting period, the M09 mSCoA submission had one outstanding and one return with a validation error. The non-financial report on creditors recorded 100 percent submission, and on debtors four outstanding submissions were recorded. The quarterly investment and borrowing returns both had one outstanding error in M09.

6 Budget Implementation Overview

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

6.1 Consolidated Budget Performance

This section of the report focuses on the financial health of the municipality as reflected in Table 3 Consolidated Budget Performance Summary shown below.

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

Summary - Table C4 Quarterly Budgeted Financial Performance (All) for 3rd Quarter ended 31 March 2021											
Description	Ref	2020/21	Budget year 2020/21								
			Audited Outcome	Original Budget	Adjusted Budget	M09 Mar Actual	Q3 Mar Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %
R thousands											
Revenue By Source											
Property rates		91,119	2,031,999	2,087,415	141,919	403,336	1,400,747	1,508,405	(107,658)	(7.14)	2,087,415
Service charges - electricity rev			3,694,186	3,692,341	180,268	535,768	1,880,852	2,702,107	(821,254)	(30.39)	3,692,341
Service charges - water revenue			1,139,435	1,218,805	77,173	269,011	782,318	894,528	(112,210)	(12.54)	1,218,805
Service charges - sanitation rev			303,119	298,637	21,182	70,618	188,825	223,915	(35,090)	(15.67)	298,637
Service charges - refuse revenue		17,156	390,743	382,419	28,248	82,481	271,625	283,593	(11,968)	(4.22)	382,419
Rental of facilities and equipment		320	42,999	30,029	1,564	4,457	13,857	26,287	(12,430)	(47.29)	30,029
Interest earned - external invest		4,505	240,555	199,993	14,884	50,947	115,988	160,573	(44,586)	(27.77)	199,993
Interest earned - outstanding deb		19,162	624,881	605,839	50,305	164,756	530,531	454,255	76,277	16.79	605,839
Dividends received					3,000	3,114	3,154		3,154		
Fines, penalties and forfeits		12	213,280	137,337	5,577	12,156	25,422	122,386	(96,964)	(79.23)	137,337
Licences and permits		3,537	162,719	143,751	10,908	25,507	81,756	113,047	(31,291)	(27.68)	143,751
Agency services		3,968	151,033	103,406	12,910	42,543	127,437	87,290	40,147	45.99	103,406
Transfers and subsidies		560,467	10,876,758	12,361,974	2,213,597	2,666,638	11,668,474	9,275,624	2,392,851	25.80	12,361,974
Other revenue		650	416,064	563,188	13,835	38,267	243,564	385,733	(142,170)	(36.86)	563,188
Gains			20,734	11,734	772	2,183	4,492	11,950	(7,458)	(62.41)	11,734
Total		700,896	20,308,506	21,836,869	2,776,144	4,371,782	17,339,042	16,249,694	1,089,348	6.70	21,836,869
Expenditure By Type											
Employee related costs		138,026	6,643,664	6,630,353	473,236	1,549,977	4,676,454	4,977,949	(301,495)	(6.06)	6,630,353
Remuneration of councillors		22,221	563,771	560,742	34,521	134,621	414,641	418,373	(3,732)	(0.89)	560,742
Debt impairment		150,011	944,743	1,105,191	271	26,273	244,868	791,928	(547,060)	(69.08)	1,105,191
Depreciation and asset impairme			1,945,800	2,024,575	52,157	200,844	546,037	1,476,182	(930,144)	(63.01)	2,024,575
Finance charges		3	244,411	220,839	3,891	36,250	61,359	175,649	(114,290)	(65.07)	220,839
Bulk purchases - electricity			2,658,328	2,663,769	199,809	505,640	1,751,858	1,994,357	(242,499)	(12.16)	2,663,769
Inventory consumed		5,818	1,385,492	1,519,844	164,233	222,960	972,270	1,157,823	(185,553)	(16.03)	1,519,844
Contracted services		107,138	2,690,809	3,449,767	281,027	706,619	2,213,505	2,463,900	(250,395)	(10.16)	3,449,767
Transfers and subsidies		444	97,126	133,549	12,190	20,582	57,835	80,194	(22,360)	(27.88)	133,549
Other expenditure		43,927	2,099,056	2,140,089	187,828	427,487	1,283,314	1,579,038	(295,724)	(18.73)	2,140,089
Losses			18,891	10,891	832	1,728	4,533	10,968	(6,435)	(58.67)	10,891
Total Expenditure		467,588	19,292,091	20,459,610	1,409,996	3,832,981	12,226,674	15,126,361	(2,899,688)	(19.17)	20,459,610
Surplus/(Deficit)		233,308	1,016,415	1,377,259	1,366,148	538,801	5,112,368	1,123,332	3,989,036	355.11	1,377,259
and		40,957	4,446,092	4,804,573	327,750	1,238,415	2,499,114	3,401,244	(902,130)	(26.52)	4,804,573
and			2,041	1,602		80	553	1,372	(819)	(59.70)	1,602
Transfers and subsidies - capita		12,464	920	28,257	2,965	4,663	12,987	21,515	(8,528)	(39.64)	28,257
icit) after taxation		286,729	5,465,468	6,211,691	1,696,863	1,781,960	7,625,022	4,547,463	3,077,559	67.68	6,211,691
Surplus/(Def Attributable to minorities		286,729	5,465,468	6,211,691	1,696,863	1,781,960	7,625,022	4,547,463	3,077,559	67.68	6,211,691
Surplus/(Def Share of		286,729	5,465,468	6,211,691	1,696,863	1,781,960	7,625,022	4,547,463	3,077,559	67.68	6,211,691
Surplus/(Deficit) for the year		286,729	5,465,468	6,211,691	1,696,863	1,781,960	7,625,022	4,547,463	3,077,559	67.68	6,211,691

Source: National Treasury Local Government Database

As at 31 March 2021 R17.3 billion was recognised against YTD budget of R16.2 billion leading to a variance in over billing of 7 percent. The expenditure was R12.2 billion against the YTD linear budget of R15.1 billion being Under Expenditure by 19 percent.

6.1.1 Operating Revenue

Municipalities have on average raised R17.3 billion or 107 percent against the linear year to date budget of R16.2 billion. Grants remain the main source of revenue for municipalities. The YTD actual breakdown for revenue sources is as follows:

- Transfers Recognised – YTD actual is R11.67 billion (67 percent) of YTD actuals
- Other Revenue– YTD actual is R243 million (1 percent) of YTD actuals
- Other Service Charges Billed– YTD actual is R902 million (5 percent) of YTD actuals
- Refuse Removal Billed– YTD actual is R271 million (2 percent) of YTD actuals
- Sanitation Billed– YTD actual is R188 million (1 percent) of YTD actuals
- Water Billed– YTD actual is R782 million (5 percent) of YTD actuals
- Electricity Billed– YTD actual is R1.8 billion (11 percent) of YTD actuals. As much as municipalities have challenges collecting from the electricity item, this is the second highest item after grants revenue.
- Property Rates– YTD actual is R1.4 billion (8 percent) of YTD actuals. The billing in this item is a reflection of the challenge’s municipalities experience with majority of municipalities failing to collect revenue in this item which will be very evident in the cash flow statement.

The Following Extract presents the sequential Performance and State of the Revenue Sources:

Table 3: Sequential Performance and State of the Revenue Sources

Rating	Revenue Source	Value	%
1	Transfers Recognised	11,668,474,316.00	67%
2	Electricity Billed	1,880,852,464.00	11%
3	Property Rates Billed	1,400,746,596.00	8%
4	Other Service Charges Billed	902,636,464.00	5%
5	Water Billed	782,318,264.00	5%
6	Refuse Removal Billed	271,625,114.00	2%
7	Other Revenue	243,563,626.00	1%
8	Sanitation Billed	188,825,303.00	1%
Totals		17,339,042,147.00	100%

Source: National Treasury Local Government Database

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

6.1.2 Operating expenditure

In March 2021, total operating expenditure amounted to R12.2 billion or 80 percent against the year-to-date budget of R15.1 billion. The lower than forecast spending is not necessarily cost savings that municipalities have realised for the period. The low expenditure is mainly attributable to municipalities not factoring depreciation during the financial year until the end of the financial year.

The following actuals were achieved for the period under review against the YTD Budget of R15.1 billion Total Expenditure:

- Employee related costs (R4.68 billion or 38 percent)
- Bulk purchases (R1.75 billion or 14 percent)
- Contracted services (R2.2 billion or 18 percent)
- Transfers and subsidies (R57.8 million or 1 percent)
- Other expenditure (R2.3 billion or 18 percent)

The following extract presents the sequential performance per Item

Table 4: Sequential performance per Item

Rating	Expenditure Item	Value	%
1	Employee Related Cost	4,676,453,731.00	38.00%
2	Other Expenditure	2,321,475,868.00	19.00%
3	Contracted Services	2,213,504,979.00	18.00%
4	Bulk Purchases	1,751,858,260.00	14.00%
5	Depreciation and asset impairment	546,037,438.00	5.00%
6	Councillor Remuneration	414,640,887.00	3.00%
7	Debt Impairment	244,868,103.00	2.00%
8	Transfers and Subsidies	57,834,519.00	1.00%
9	Other Materials	-	0.00%
Total		12,226,673,785.00	100%

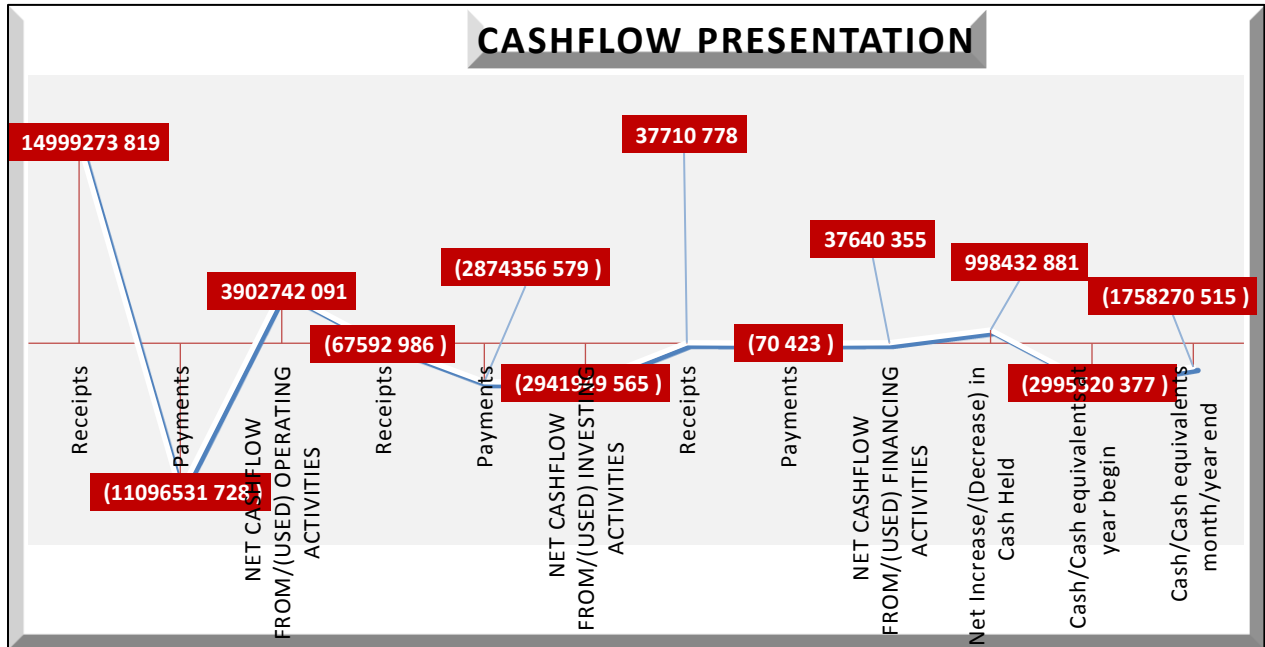
Source: National Treasury Local Government Database

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

6.1.3 Cash flow

Figure 1 below shows that municipalities in the Province closed the month of March 2021 with a deficit cash and cash equivalent of R1.76 billion. This may be as a result of incorrect data strings uploaded to the portal which create non-alignment of data strings and schedule C.

Figure 1: Cash flow as at 31 March 2021



Source: National Treasury Local Government Database

6.2 Financial Performance – District Breakdown

6.2.1 Operating Revenue per district

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

Table 5: Operating Revenue per district*Operating Revenue Per District -M09 March 2021*

R'000	Original Budget	Adjusted Budget	YTD Budget	YTD Actual	% of year to date Budg	Property Rates Billed 1	Service Charges					Other Revenue	Transfers Recognised
							Electricity Billed	Water Billed	Sanitation Billed	Refuse Removal Billed	Other Service Charges Billed		
Capricorn	5,472,344	5,720,506	4,314,710	4,479,389	104%	439,071	776,670	262,424	98,297	101,723	254,964	25,071	2,521,169
Mopani	4,529,344	4,802,949	3,541,114	3,105,206	88%	191,162	259,253	2,939	1,118	40,664	163,199	79,169	2,367,704
Sekhukhu	2,922,659	3,235,449	2,525,760	3,618,015	143%	243,523	119,409	49,278	8,223	28,088	160,295	98,313	2,910,887
Vhembe	3,968,002	4,506,893	3,314,446	3,891,903	117%	179,314	324,736	214,917	853	41,839	128,937	31,433	2,969,875
Waterberg	3,416,157	3,571,072	2,553,664	2,244,529	88%	347,678	400,785	252,761	80,335	59,312	195,241	9,579	898,839
Totals	20,308,506	21,836,869	16,249,694	17,339,042	107%	1,400,747	1,880,852	782,318	188,825	271,625	902,636	243,564	11,668,474

Source: National Treasury Local Government Database

The original total operating revenue budget for the province stood at R20.3 billion, this was subsequently adjusted upward to R21.8 billion as municipalities recognised the additional Equitable Share allocation from National Treasury. The aggregate year-to-date revenue budget stood at R16.25 billion as at 31 March 2021 of which R17.34 billion was realised during the period, creating over-performance of 7 percent.

Capricorn District realised the highest revenue at R4.5 billion followed by Vhembe District at R3.9 billion. The third highest revenue raised was by Sekhukhune District at R3.6 billion with Mopani and Waterberg Districts raising the lowest at R3.1 billion and R2.2 billion respectively.

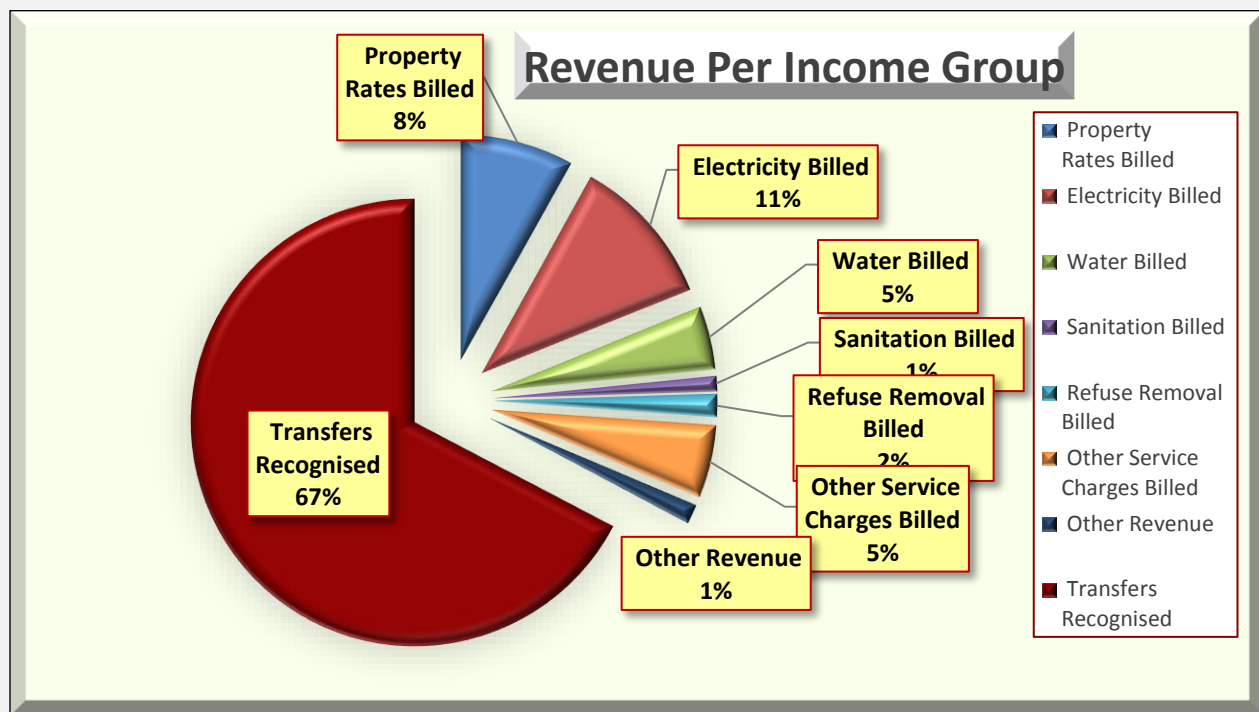
Table 6: Overview performance at District Level

Rating	R'000	Original Budget	Adjusted Budget	YTD Budget	YTD Actual
1	Capricorn	5,472,344	5,720,506	4,314,710	4,479,389
2	Vhembe	3,968,002	4,506,893	3,314,446	3,891,903
3	Sekhukhune	2,922,659	3,235,449	2,525,760	3,618,015
4	Mopani	4,529,344	4,802,949	3,541,114	3,105,206
5	Waterberg	3,416,157	3,571,072	2,553,664	2,244,529
Total Operating Revenue		20,308,506	21,836,869	16,249,694	17,339,042

Source: National Treasury Local Government Database

Figure 2 below provides a breakdown of the percentage contribution of each revenue source.

Figure 2: Revenue per Income Group



Source: National Treasury Local Government Database

The following observations can be made with regard to the year-to-date actual revenue figures:

- Transfers and subsidies contribute the largest portion of municipal revenues at 67 percent (or R11.65 billion)
- Electricity revenue is the second highest at 11 percent (or R1.9 billion).
- Other revenues make up 1 percent (or R243 million) of actual revenue raised.
- Other Service Charges make up to 5 percent (or R902 million) of actual revenue raised
- Water billings make up about 5 percent (or R782 million) of year-to-date revenue raised.

6.2.2 Operating Expenditure per District

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

Table 7: Operating Expenditure per district

R'000	Original Budget	Adjusted Budget	YTD Budget	YTD Actual	% of Budget	Employee Related Cost	Councillor Remunerati	Debt Impairment	Depreciatio	Bulk Purchases	Contracted Services	Other Materials	Transfers and	Other Expenditure
Capricorn	5,359,757	5,577,004	4,093,046	3,302,631	81%	1,174,662	79,445	17,539	91,757	611,919	778,134	-	10,284	538,891
Mopani	4,196,762	4,377,202	3,258,343	2,377,280	73%	825,997	93,324	45	11,156	330,160	288,633	-	14,211	813,754
Sekhukhun	2,684,672	2,946,812	2,229,974	2,260,756	101%	798,181	112,928	149,942	68,223	90,085	591,629	-	17,101	432,667
Vhembe	3,680,936	4,102,165	2,977,810	2,419,933	81%	1,106,050	79,540	57,475	276,287	234,189	352,944	-	15,942	297,506
Waterberg	3,369,965	3,456,428	2,567,189	1,866,075	73%	771,564	49,405	19,867	98,615	485,505	202,165	-	296	238,657
Total	19,292,091	20,459,610	15,126,361	12,226,674	81%	4,676,454	414,641	244,868	546,037	1,751,858	2,213,505	-	57,835	2,321,476

Source: National Treasury Local Government Database

The original total operating expenditure budget for the province stood at R19.3 billion, this was subsequently adjusted upward to R20.5 billion as municipalities added CoVID-19 projects linked to the increased equitable share allocation. The aggregate year-to-date expenditure budget stood at R15.13 billion as at 31 March 2021 of which R12.23 billion was spent during the period, marking an under-performance of 19 percent. This is mainly due to municipalities not depreciating their assets on a monthly basis.

Table 8: Sequential Presentation of the YTD Actual for March 2021

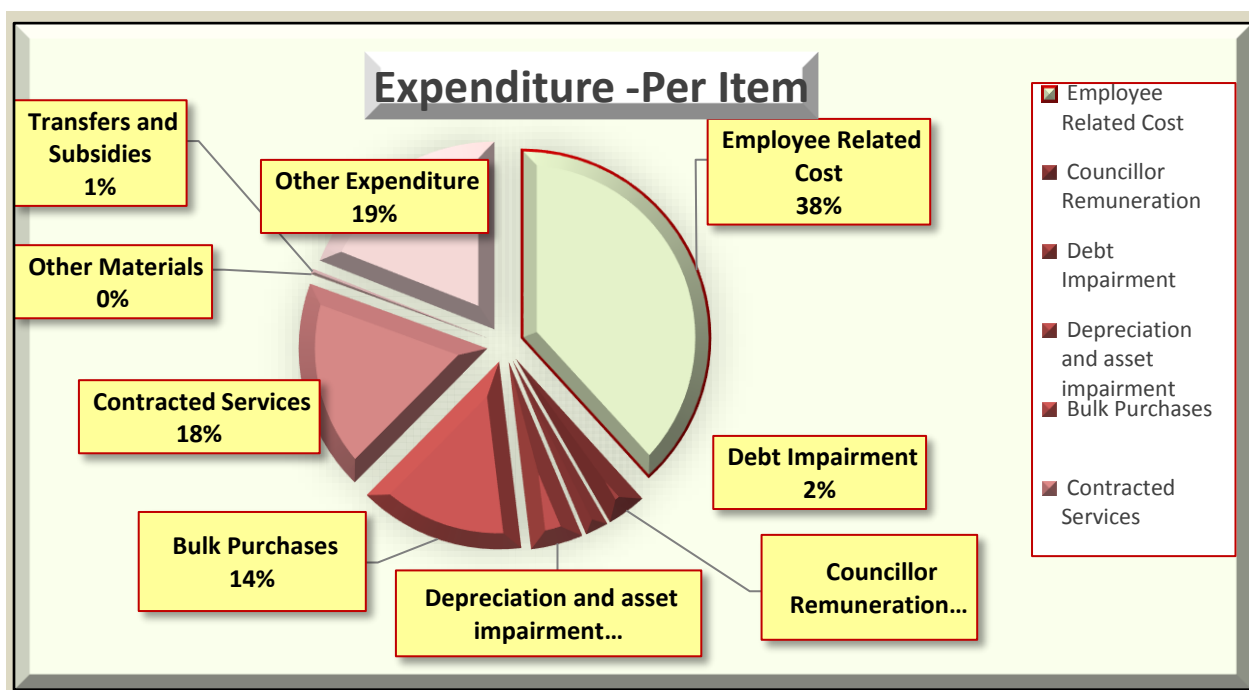
Rating	R'000	Original Budget	Adjusted Budget	YTD Budget	YTD Actual	Performance against YTD Budget
1	Sekhukhune	2,684,672	2,946,812	2,229,974	2,260,756	101%
2	Capricorn	5,359,757	5,577,004	4,093,046	3,302,631	81%
3	Vhembe	3,680,936	4,102,165	2,977,810	2,419,933	81%
4	Waterberg	3,369,965	3,456,428	2,567,189	1,866,075	73%
5	Mopani	4,196,762	4,377,202	3,258,343	2,377,280	73%
	Total	19,292,091	20,459,610	15,126,361	12,226,674	

Source: National Treasury Local Government Database

Sekhukhune District realised the highest expenditure in relation to its year-to-date budget at 101 percent. Capricorn and Vhembe District has the second highest expenditure versus year-to-date budget at 81 percent. The lowest performance against the year-to-date budget is recorded by Mopani and Waterberg District with 73 percent.

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

Figure 3: Expenditure per Item



Source: National Treasury Local Government Database

The following observations can be made with regard to 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 38 percent (or R4.7 billion)
- Other Expenditure is the second highest at 19 percent (or R2.3 billion).
- Contracted services make up 18 percent (or R2.2 billion)
- Bulk Purchases make up 14 percent (or 1.8 billion) of total year to date expenditure

6.2.3 Capital spending and sources of finance

Table 9: Capital Expenditure per district

Capital Sources of Finance per District - M09 March 2021

R'000	Original Budget	Adjusted Budget	Year To Date Budget	YTD Actual	% of Budget	External Loans	Asset Finance Reserve	Internally Generated funds	Public Contributions/ Donations	Transfers & Grants				Borrowing	Other
										National Grants	Provincial Grants	District Municipality Grants	Other Transfers & Grants		
Capricorn	1,780,017,051.00	1,455,915,917.00	1,189,715,452.00	858,498,457.00	72%										
Mopani	1,173,877,606.00	1,493,590,997.00	1,019,226,606.00	707,081,154.00	69%	-	-	127,413	-	565,627	-	-	-	7E+06	0
Sekhukhune	890,702,411.00	1,092,705,908.00	785,186,027.00	2,633,026,189.00	335%	-	-	281,223	-	557,560	3,896	-	-	0	0
Vhembe	1,606,534,423.00	1,778,436,885.00	1,319,136,227.00	781,801,685.00	59%	-	-	257,747	-	515,867	-	-	2,325	0	0
Waterberg	704,590,558.00	791,705,531.00	574,584,682.00	303,441,227.00	53%	-	-	24,738	-	275,610	2,712	-	-	0	0
Total	6,154,722,049.00	6,612,355,238.00	4,887,848,994.00	5,283,848,712.00	108%	-	-	691,122	-	1,914,664	6,608	-	2,325	6,979	-

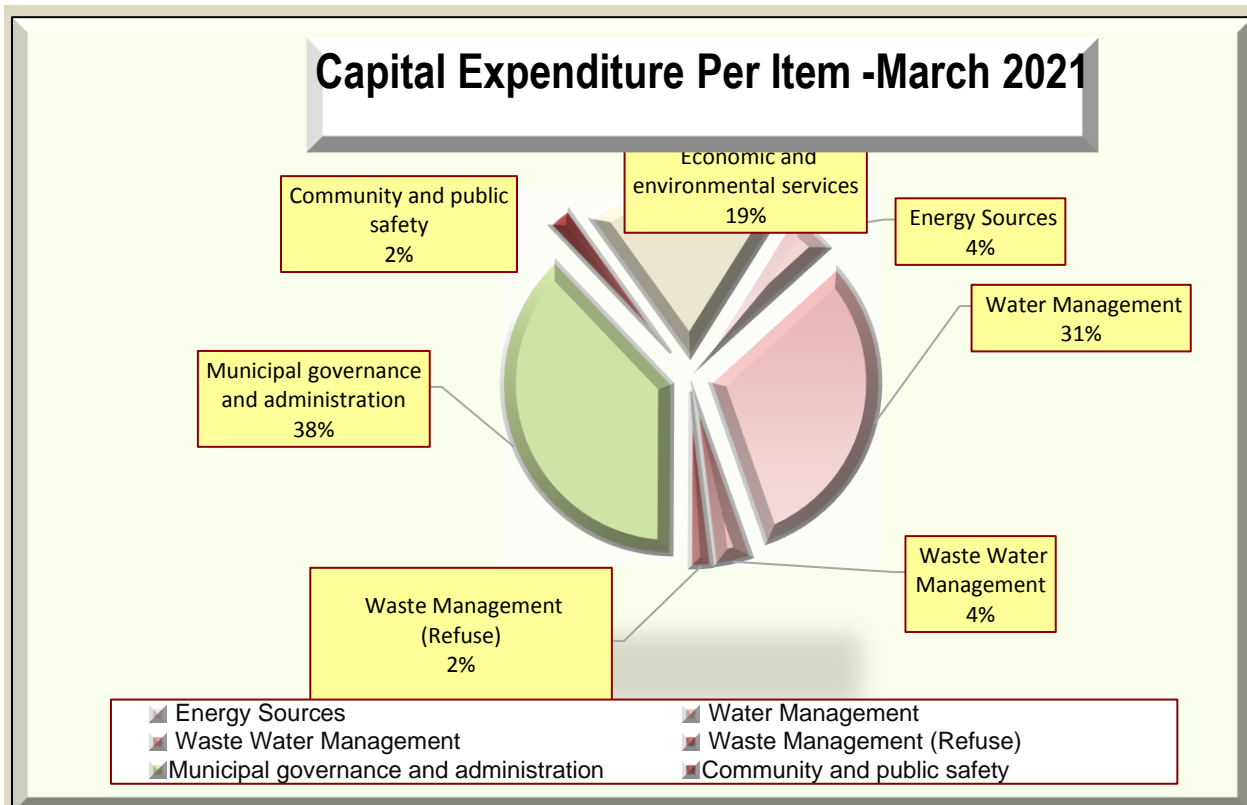
Source: National Treasury Local Government Database

The aggregate capital budget for municipalities in the province stood at R6.2 billion which was revised upwards during the special adjustment budget process to R6.6 billion. The reported year-to-date capital expenditure stood at R5.3 billion or 108 percent against the year-to-date budget of R4.88 billion as at the end of March 2021.

Sekhukhune District reflected the highest capital expenditure against the budget at 335 percent for the period with Capricorn, Mopani and Vhembe Districts reporting 72 percent 69 percent and 59 percent, respectively. The lowest expenditure against the budget was recorded by Waterberg with R303.4 million spent against a year-to-date budget of R574 million.

Figure 4 below provides a breakdown of the percentage capital expenditure per vote for municipalities in the Province.

Figure 4: Expenditure per Item



Source: National Treasury Local Government Database

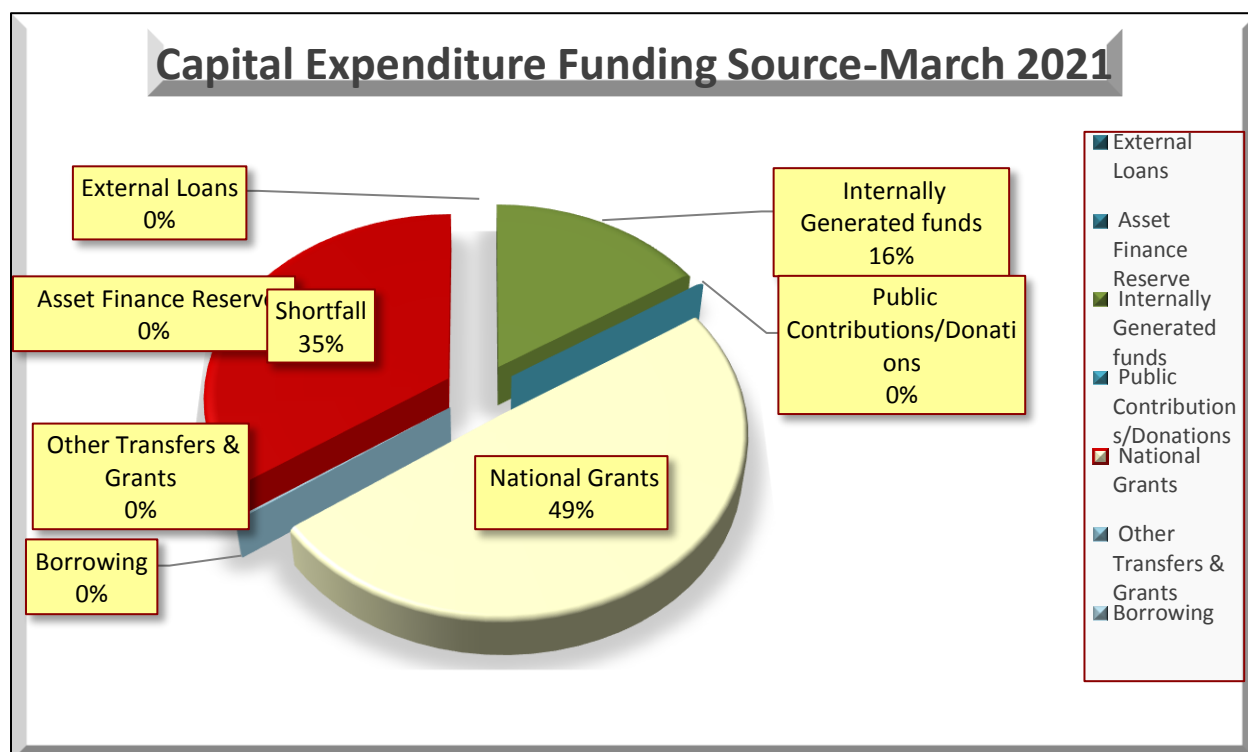
It can be observed that Municipal Governance & Administration makes up the largest portion of the year-to-date municipal capital spending in the province at 38 percent, with water management second at 31 percent. Economic and environmental services following at 19 percent, Electricity and sanitation both under 5 percent and Waste management and Community & public safety being the lowest at 2 percent.

Table 10: Source of Finance for Capital Expenditure

Capital Sources of Finance per District - M09 March 2021															
R'000	Original Budget	Adjusted Budget	Year To Date Budget	YTD Actual	% of Budget	External Loan	Asset Finance	Internally Generated funds	Public Contributions	Transfers & Grants				Borrowing	Other
										National Grants	Provincial Grants	District Municipal	Transfers & Grants		
Capricorn	1,780,017	1,455,916	1,189,715	858,498	72%	-	-	141,511	-	697,210	-	-	-	0	-
Mopani	1,173,878	1,493,591	1,019,227	707,081	69%	-	-	127,413	-	565,627	-	-	-	6,979	-
Sekhukhune	890,702	1,092,706	785,186	2,633,026	335%	-	-	281,223	-	557,560	3,896	-	-	-	-
Vhembe	1,605,534	1,778,437	1,319,136	781,802	59%	-	-	257,747	-	515,867	-	-	2,325	-	-
Waterberg	704,591	791,706	574,585	303,441	53%	-	-	24,738	-	275,610	2,712	-	-	-	-
Total	6,154,722	6,612,355	4,887,849	5,283,849	108%	-	-	832,633	-	2,611,874	6,608	-	2,325	6,979	-

Source: National Treasury Local Government Database

Figure 5: Capital Expenditure per Funding Source



Source: National Treasury Local Government Database

Table 10 and Figure 5 above indicate that municipalities' capital budgets are funded from mainly two sources namely, national grants and own revenue. National grants make up 49 percent (or R2.6 billion) percent of the year-to-date capital funding of R5.2 billion while own revenue makes up 16 percent (R832 million).

It should be noted that the capital funding by both (National Grants, Own Revenue and borrowings do not cover the reported Actuals to date. The Funding only covers 65 percent of the Reported Expenditure to date and Indicates a shortfall of 35 percent, this is as a result of some municipalities not correctly configuring their financial system to report accurately, furthermore some municipalities are signing off on information that is not credible.

6.2.4 Cash Flow

Table 11: Cash Flow

Cashflow M 09 March 2021

R '000	Receipts	Payments	NET CASHFLOW FROM/(USED) OPERATING ACTIVITIES	Receipts	Payments	NET CASHFLOW FROM/(USED) INVESTING ACTIVITIES	Receipts	Payments	NET CASHFLOW FROM/(USED) FINANCING	Net Increase/(Decrease) in Cash Held	Cash/Cash equivalents at year begin	Cash/Cash equivalents month/year end
Capricorn	4,383,275	(3,183,426)	1,199,849	539	(595,335)	(594,795)	841	(70)	771	605,825	(712,296)	(85,047)
Mopani	3,700,625	(2,129,048)	1,571,577	1,833	(734,466)	(732,633)	38,526	-	38,526	877,470	72,850	992,265
Sekhukhune	1,329,609	(2,032,666)	(703,058)	(117,055)	(421,457)	(538,512)	411	-	411	(1,241,158)	895,372	(142,123)
Vhembe	3,595,825	(2,068,493)	1,527,332	43,298	(820,032)	(776,733)	303	-	303	750,902	(3,801,345)	(3,104,641)
Waterberg	1,989,941	(1,682,899)	307,042	3,792	(303,068)	(299,276)	(2,371)	-	(2,371)	5,394	549,899	581,276
Total	14,999,274	(11,096,532)	3,902,742	(67,593)	(2,874,357)	(2,941,950)	37,711	(70)	37,640	998,433	(2,995,520)	(1,758,271)

Source: National Treasury Local Government Database

As per the data strings drawn from LG database, cash and cash equivalents at the period beginning reflected a negative balance of R3 billion and also a negative closing balance of R1.8 billion in March 2021. Negative opening and closing balances were noted from Vhembe and Capricorn District by R3.8 billion and R712 million respectively. Mopani District Municipalities had the highest cash and cash equivalents at the end of March 2021. The reported information is to some extent inaccurate as a result of non-alignment of schedule C and data strings. LPT will continue to work with municipalities to ensure a full alignment between council approved documents and what is contained in the financial systems of municipalities.

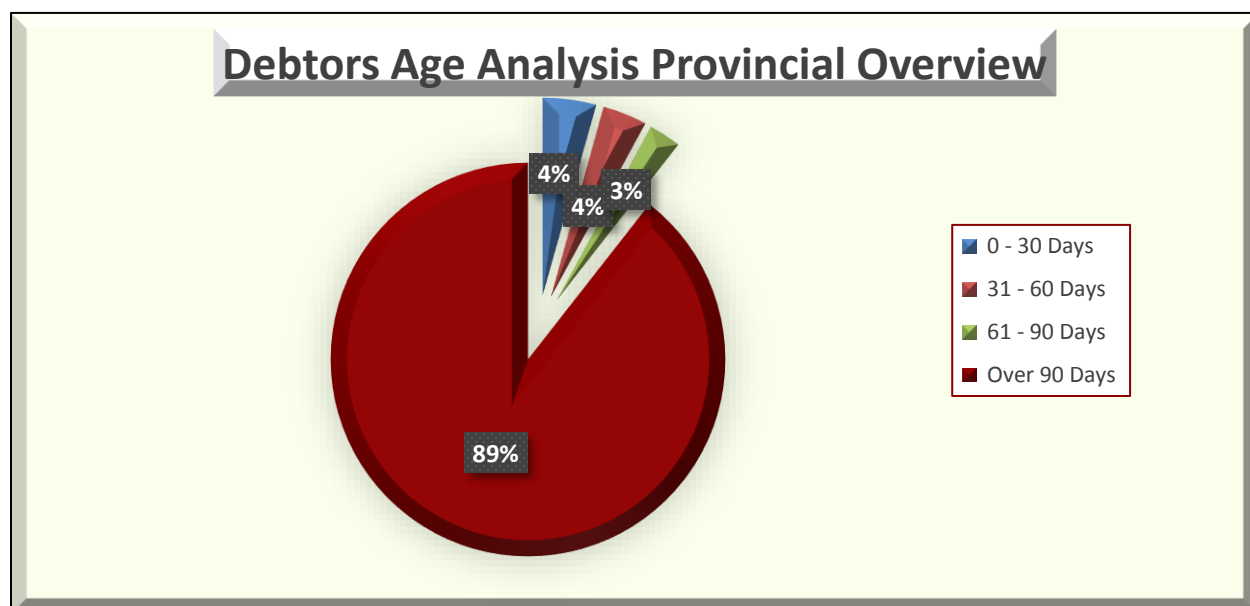
6.2.5 5.4.5 Debt Management

Table 12: Debtors Age Analysis

Debtors Detail - M09 March 2021									
R '000	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total
	Total	%	Total	%	Total	%	Total	%	Total
	Capricorn	180,954	7%	85,220	3%	67,652	3%	2,327,124	87%
Mopani	13,247	1%	96,008	5%	47,880	3%	1,663,935	91%	1,821,069
Sekhukhun	58,306	4%	37,379	2%	26,625	2%	1,377,283	92%	1,499,593
Vhembe	95,991	5%	56,624	3%	54,382	3%	1,576,007	88%	1,783,004
Waterberg	83,635	4%	87,398	4%	69,328	3%	2,052,659	90%	2,293,020
Total	432,132	4%	362,629	4%	265,866	3%	8,997,008	89%	10,057,635

Source: National Treasury Local Government Database

Figure 6: Debtors Age Analysis - Provincial Overview



Source: National Treasury Local Government Database

The figure above reveal that 89 percent of the customers have been outstanding for a period of over 90 days. This is the indication that municipalities do not effectively implement Debt and Credit control policies to collect debt due to the municipality. The district with most debts over 90 days is Sekhukhune at 92 percent followed by Capricorn

at 91 percent. Waterberg, Vhembe and Mopani respectively have debtors over 90 Days at 90, 88 and 87 percent respectively. Non-collection of revenue may negatively impact financial sustainability of the municipality. Furthermore, non-payment of services rendered may lead to delays in the implementation of the budget.

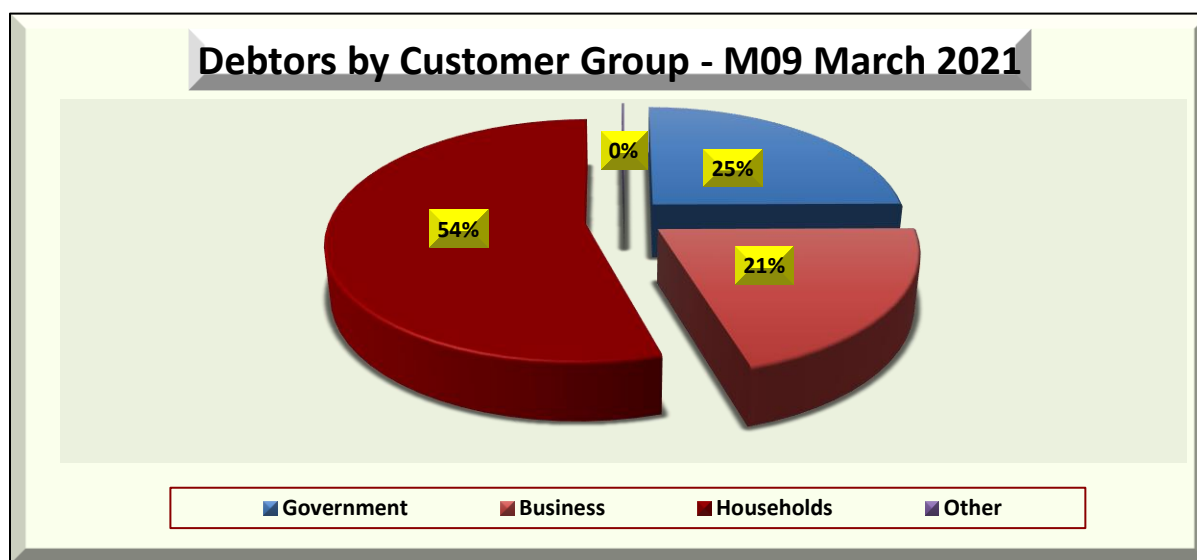
Table 13: Debtors by Customer per district

Debtors by Customer Group - M09 March 2021									
R '000	Government		Business		Households		Other		Total
	Total	%	Total	%	Total	%	Total	%	
Capricorn	295,822	11%	979,313	37%	1,385,815	52%	0	0	2,660,949
Mopani	257,382	14%	326,772	18%	1,236,903	68%	12	0%	1,821,069
Sekhukhune	530,124	35%	231,171	15%	757,153	50%	-18,855	-1%	1,499,593
Vhembe	219,818	12%	330,568	19%	1,232,618	69%	0	0%	1,783,004
Waterberg	1,208,713	53%	205,150	9%	879,157	38%	0	0%	2,293,020
Total	2,511,859	25%	2,072,973	21%	5,491,646.22	55%	-18,844	0%	10,057,635

Source: National Treasury Local Government Database

Table 13 above indicates that the total debtors up to the end of March 2021 categorized by customer group amounted to R10.1 billion. Outstanding debtors in respect of Households are the highest at R5.5 billion or 55 percent of the total debtors.

Figure 7: Debtors by Customer Group



Source: National Treasury Local Government Database

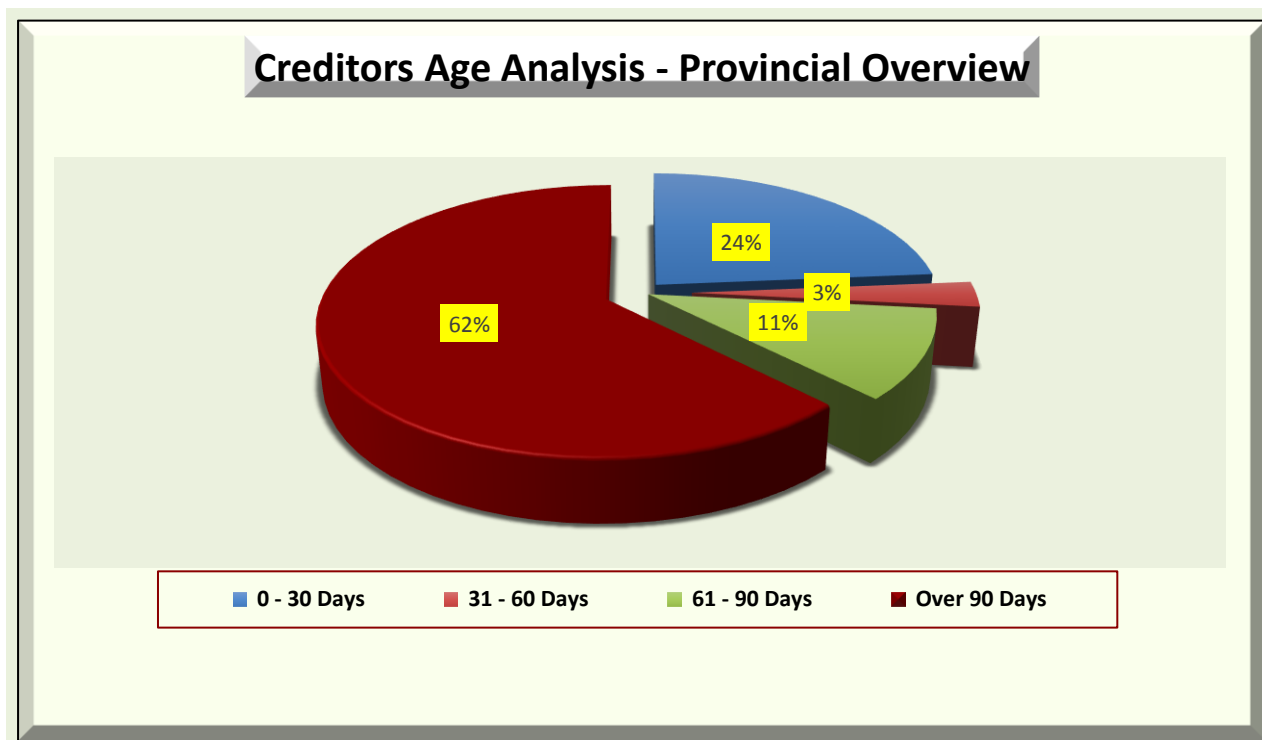
Figure 7 also indicates that government entities contribute the second largest share at 25 per cent or R2.5 billion. In this regard, a forum was established to facilitate the payment of outstanding government debt owed by the government entities which is facilitated CoGHSTA.

Table 14: Creditors Age Analysis per District

Creditor Age Analysis - M09 March 2021									
R '000	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total
	Total	%	Total	%	Total	%	Total	%	Total
Capricorn	70,142	97%	848	1%	126	0%	1,195	2%	72,311
Mopani	100,469	36%	3,918	1%	102,478	37%	68,634	25%	275,499
Sekhukhune	37,928	34%	22,397	20%	44,187	40%	5,482	5%	109,994
Vhembe	65,134	79%	7,001	8%	152	0%	10,138	12%	82,425
Waterberg	114,228	10%	15,316	1%	30,613	3%	939,525	85%	1,099,682
Total	387,901	24%	49,480	3%	177,556	11%	1,024,974	63%	1,639,911

Source: National Treasury Local Government Database

Figure 8: Creditors Age Analysis - Provincial Overview



Source: National Treasury Local Government Database

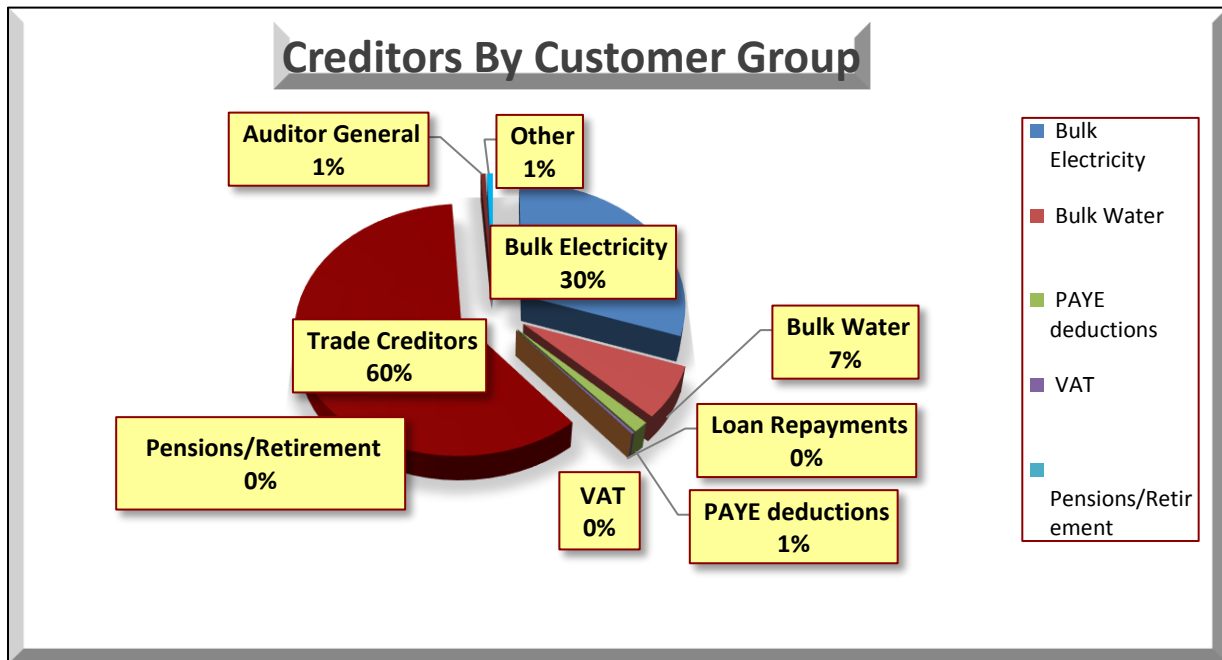
Table 14 and Figure 8 above indicates that the total creditors for the period ending March categorized by district amounted to R1.64 billion. Outstanding creditors over 90 days are the highest at R1.02 billion or 63 per cent of the total creditors. Waterberg district contributes the highest share to the amount, with a total liability at R1.099 billion.

Table 15: Creditors by Customer Group per District

Creditor Age Analysis - M09 March 2021																			
R '000	Bulk Electricity		Bulk Water		PAYE deductions		VAT		Pensions /Retirem		Loan Repayments		Trade Creditors		Auditor General		Other		Total
	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	
Capricorn	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	68,924	95%	-	0.00%	3,387	5%	72,311
Mopani	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	273,652	99%	1,147	0.42%	698	0%	275,497
Sekhukhune	-	0%	69,319	63%	-	0%	-	0%	-	0%	-	0%	40,449	37%	-	0.00%	227	0%	109,995
Vhembe	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	82,557	100%	-	0.00%	-132	0%	82,425
Waterberg	497,581	45%	44,011	4%	23,245	2%	4,266	0%	-	0%	-	0%	516,451	47%	7,929	0.72%	6,200	1%	1,099,683
Total	497,581	45%	113,330	7%	23,245	1%	4,266	0%	-	0%	-	0%	982,033	60%	9,076	0.55%	10,380	1%	1,639,911

Source: National Treasury Local Government Database

Figure 9: Creditors by Customer Group



Source: National Treasury Local Government Database

The assessment of the creditor’s data as submitted by municipalities to the National Treasury Local Government database revealed that the data is incomplete, thus not credible. Municipalities are completing the schedules incorrectly. Sometimes there is just no information completed at all while it is clear that municipalities are owing creditors. However, the report shows that the Trade Creditors category is the highest contributing 60 percent to the total amount

6.2.6 Spending on Conditional Grant

Refer to next page for table on Grants.....

Table 16: Conditional Grants

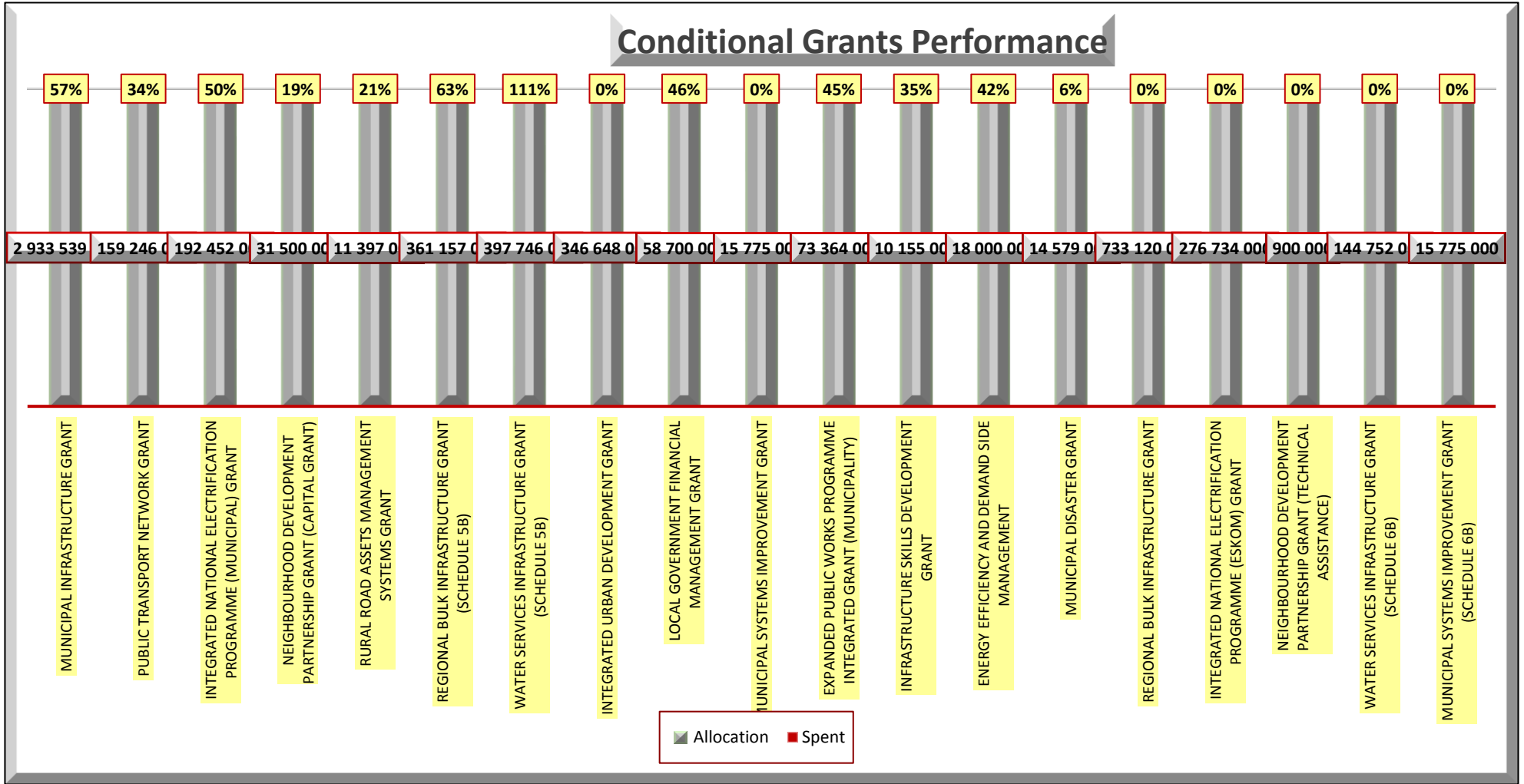
Overall	Municipal Infrastructure Grant	Public Transport Network Grant	National Electrification Programme (Municipal) Grant	Neighbourhood Development Partnership Grant (Capital)	Rural Road Assets Management Systems Grant	Regional Bulk Infrastructure Grant (Schedule 5B)	Water Services Infrastructure Grant (Schedule 5B)	Integrated Urban Development Grant	Local Government Financial Management Grant	Municipal Systems Improvement Grant
Allocation	2,933,539,000	159,246,000	192,452,000	31,500,000	11,397,000	361,157,000	397,746,000	346,648,000	58,700,000	15,775,000
Spent	57%	34%	50%	19%	21%	63%	111%	0%	46%	0%

Source: National Treasury Local Government Database

Overall	Expanded Public Works Programme Integrated Grant (Municipality)	Infrastructure Skills Development Grant	Energy Efficiency and Demand Side Management	Municipal Disaster Grant	Regional Bulk Infrastructure Grant	Integrated National Electrification Programme (Eskom)	Neighbourhood Development Partnership	Water Services Infrastructure Grant (Schedule 6B)	Municipal Systems Improvement Grant (Schedule 6B)
Allocation	73,364,000	10,155,000	18,000,000	14,579,000	733,120,000	276,734,000	900,000	144,752,000	15,775,000
Spent	45%	35%	42%	6%	0%	0%	0%	0%	0%

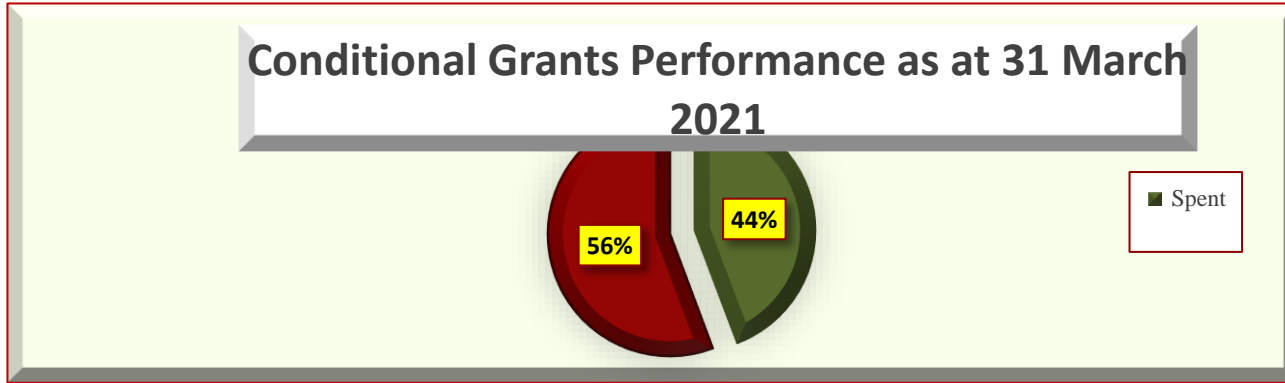
Source: National Treasury Local Government Database

Figure 10: Conditional Grants



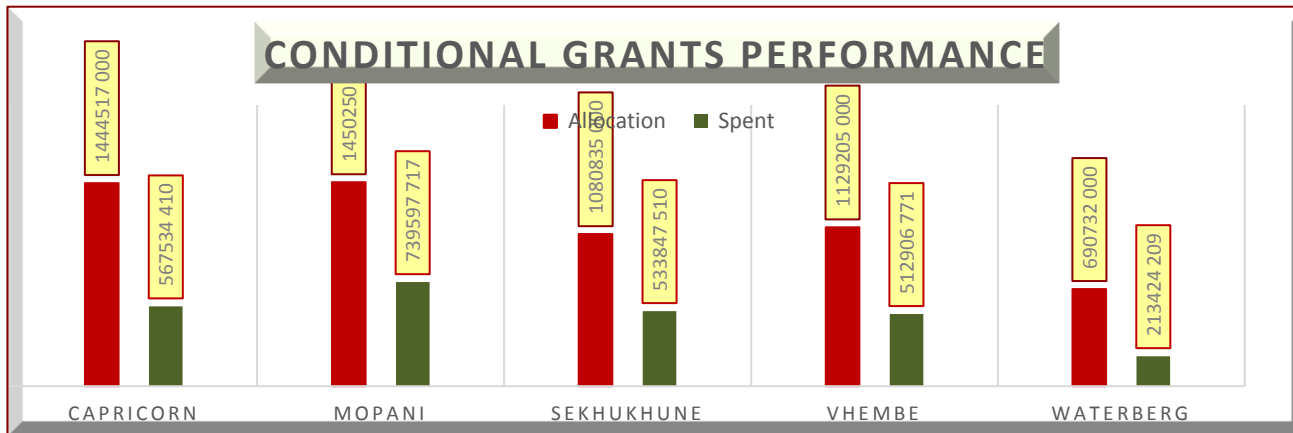
Source: National Treasury Local Government Database

Figure 11: Conditional Grants



Source: National Treasury Local Government Database

Figure 12: Conditional Grants



Source: National Treasury Local Government Database

At the end of March 2021, the aggregate conditional grants spending stood at 44 percent for the 19 Grants. Municipalities are required to improve on spending in all conditional grants to avoid surrendering of unspent portion to National Revenue Fund (NRF) at the end of financial year.

6.2.7 Investment Monitoring

Table 17: Investments as at end March 2021

INVESTMENT MONITORING						
FOR THE FINANCIAL YEAR END 2021 AND Q3 (Values in R thousands)						
	Deposit Bank			Total		
Province	No of Investm	Balance at Begin of Qrt	Balance at End of Qrt	No of Investm	Balance at Begin of Qrt	Balance at End of Qrt
Limpopo	110	1,969,172	2,356,895	114	2,046,663	2,434,386
TOTAL	110	1,969,172	2,356,895	114	2,046,663	2,434,386

Source: National Treasury Local Government Database

At the end of the third quarter of the 2020/21 financial year, Limpopo municipalities reported in total R2.4 billion in investments, an increase from the R2.05 billion at the beginning of the quarter. The total number of investments stood at 114 which were made up of bank deposits.






7 mSCoA - Summary - Upload and Segment Validation

The color-coded table below shows the status of Limpopo municipalities' financial submissions and validations with regards to ORGB, PROR, ADJB, PRAD, M01 to M09 as at 31 March 2021. As indicated above, M09 returns had one return for Modimolle-Mookgopong outstanding and one being Makhado with validation errors.

Table 18: mSCoA uploads

MSCOA - Summary - Upload and Segment Validation											
Green = correct (Phase 2), Yellow = Segment errors (Phase 2), Orange = Submitted with Error (Phase 1), Red = Outstanding											
ADJB and PRAD: Not required to submit ADJB and PRAD if no adjustments are done, if ADJB submitted											
Projected months on the budget forms are temporarily not validated on (Charges and Recoveries Balance)		M01	M02	M03	M04	M05	M06	M07	M08	M09	
Ba-Phalaborwa	LIM334										
Bela Bela	LIM366										
Blouberg	LIM351										
Capricorn	DC35										
Collins Chabane	LIM345										
Elias Motsoaledi	LIM472										
Ephraim Mogale	LIM471										
Greater Giyani	LIM331										
Greater Letaba	LIM332										
Greater Tzaneen	LIM333										
Lepelle-Nkumpi	LIM355										
Lephalale	LIM362										
Makhado	LIM344										
Makhuduthamaga	LIM473										
Maruleng	LIM335										
Modimolle-Mookgopong	LIM368										
Mogalakwena	LIM367										
Molemole	LIM353										
Mopani	DC33										
Musina	LIM341										
Polokwane	LIM354										
Sekhukhune	DC47										
Thabazimbi	LIM361										
Thulamela	LIM343										
Tubatse Fetakgomo	LIM476										
Vhembe	DC34										
Waterberg	DC36										

Legend Explanations

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

8 Assistance Provided

- LPT conducts analysis of the municipal performance and provides feedback to municipalities on revenue, grant management, creditor and debtor management, asset management, cash flow and mSCoA issues. Municipalities that do not submit timely or submit incomplete information are issued with non-compliance letters.
- LPT participates in grant management meetings that are hosted by CoGHSTA aimed at assisting municipalities to ascertain challenges linked to slow spending of grants.
- LPT monitors the Budget Funding Plans of municipalities to ensure that municipalities adhere to the targets outlined in those respective plans. The intention is to assist in ensuring that municipalities gradually put in the required mechanisms to ensure the turn-around of finances and ensure the adoption of funded budgets in future.

9 Other general matters

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

10 Summary and Conclusion

The pandemic continues to affect the municipal budgeting process with municipalities having to adjust their respective budgets to allocate additional revenues and projects related to dealing with CoVID-19. The reporting on mSCoA remains relatively good however the credibility of the reported figures remains a challenge particularly with regard to cash flow and capital expenditure. Grant spending remains significantly lower than projection which is worrying as funds could be reverted back to the National Revenue

Fund should they not be fully spend by the end of the financial year. Also worrying is the low revenue actuals versus the year-to-date projections. This could be indicative of the continued economic pressures on households and businesses as a result of the pandemic. Municipalities were encouraged to revise their revenue projections downwards during the main adjustment budget period in cases where glaring underperformance is prevalent. This however had to be accompanied with reduction in expenditure items that are not directly linked to core service delivery commitments in order to ensure financial sustainability and maintaining a funded budget.

Appendices

Appendix - 1: Operating Revenue

Appendix 1: Operating Revenue - M09 March 2021													
R'000	Original Budget	Adjusted Budget	YTD Budget	YTD Actual	% of year to date	Property Rates Billed 1	Service Charges					Other Revenue	Transfers Recognised
							Electricity Billed	Water Billed	Sanitation Billed	Refuse Removal Billed	Other Service Charges		
Blouberg	293,567	327,347	244,914	297,115	121%	26,596	20,218	3,510	593	1,077	5,460	998	238,664
Capricorn	744,334	744,334	586,656	778,188	133%	-	-	53,859	7,513	-	18,324	1,362	697,130
Lepelle-Nkumpi	390,754	440,637	330,477	449,496	136%	23,536	-	46,416	6,446	4,863	44,952	2,529	320,754
Molemole	236,665	262,679	195,502	169,617	87%	40,232	5,945	421	272	1,979	11,685	129	108,954
Polokwane	3,807,023	3,945,509	2,957,162	2,784,973	94%	348,706	750,507	158,218	83,472	93,804	174,543	20,054	1,155,668
Total	5,472,344	5,720,506	4,314,710	4,479,389	104%	439,071	776,670	262,424	98,297	101,723	254,964	25,071	2,521,169
Ba-phalaborwa	583,963	605,283	445,679	346,393	78%	40,122	36,990	-	-	9,731	54,528	8,784	196,237
Greater Giyani	539,471	532,877	399,658	369,788	93%	52,007	-	8	3	5,490	33,018	33,695	245,568
Greater Letaba	415,796	453,788	347,951	391,548	113%	8,780	11,871	2,268	927	3,515	19,175	4,763	340,248
Greater Tzaneen	1,316,707	1,377,249	1,020,861	1,288,974	126%	49,167	210,391	-	-	20,252	43,082	3,749	962,332
Maruleng	280,558	309,331	229,700	240,199	105%	41,085	-	663	187	1,675	7,864	27,836	160,888
Mopani	1,392,850	1,524,421	1,097,266	468,304	43%	-	-	-	-	-	5,532	342	462,431
Total	4,529,344	4,802,949	3,541,114	3,105,206	88%	191,162	259,253	2,939	1,118	40,664	163,199	79,169	2,367,704
Elias Motoaledi	531,568	525,270	499,870	468,619	94%	29,607	67,715	-	-	6,661	17,701	1,267	345,668
Ephraim Mogale	290,442	320,440	238,823	278,217	116%	30,107	51,695	-	-	4,005	5,923	759	185,729
Tubatse Fetakgodi	678,206	783,513	582,398	564,310	97%	91,106	-	-	-	17,155	30,715	633	424,700
Makhuduthamaga	382,388	435,971	326,978	1,192,247	365%	92,702	-	-	-	267	87,043	14,455	997,780
Sekhukhune	1,040,056	1,170,255	877,691	1,114,622	127%	-	-	49,278	8,223	-	18,913	81,199	957,009
Total	2,922,659	3,235,449	2,525,760	3,618,015	143%	243,523	119,409	49,278	8,223	28,088	160,295	98,313	2,910,887
Makhado	971,499	1,066,650	791,906	824,556	104%	66,287	234,399	-	46	9,671	31,360	10,692	472,101
Musina	384,580	427,060	310,387	360,963	116%	17,095	90,338	22,536	788	9,181	20,724	4,232	196,070
Collins Chabane	480,148	541,634	412,227	522,486	127%	26,548	-	-	-	3,196	7,453	4,460	480,829
Thulamela	772,856	820,427	614,105	742,862	121%	69,384	-	-	-	19,791	51,417	9,639	592,632
Vhembe	1,358,918	1,651,122	1,185,821	1,441,035	122%	-	-	192,380	19	-	17,984	2,409	1,228,243
Total	3,968,002	4,506,893	3,314,446	3,891,903	117%	179,314	324,736	214,917	853	41,839	128,937	31,433	2,969,875
Bela-bela	446,198	454,250	343,913	316,518	92%	59,922	84,470	27,430	15,352	7,209	16,676	1,546	103,913
Lephalale	593,416	645,748	373,062	348,930	94%	77,614	104,949	25,679	11,231	11,777	39,093	2,282	76,306
Modimolle-Mookgosi	728,863	748,301	560,072	364,004	65%	88,215	(3,710)	70,483	21,513	14,865	47,968	2,721	121,948
Mogalakwena	1,080,306	1,152,301	847,964	897,076	106%	61,813	185,822	76,205	13,645	13,471	56,972	1,310	487,838
Thabazimbi	417,105	417,100	312,827	195,333	62%	60,113	29,252	52,965	18,594	11,990	21,708	710	-
Waterberg	150,268	153,371	115,826	122,668	106%	-	-	-	-	-	12,824	1,010	108,834
Total	3,416,157	3,571,072	2,553,664	2,244,529	88%	347,678	400,785	252,761	80,335	59,312	195,241	9,579	898,839

Source: National Treasury Local Government Database

Appendix - 2: Operating Expenditure

Appendix 2: Operating Expenditure - M09 March 2021														
R'000	Original Budget	Adjusted Budget	YTD Budget	YTD Actual	% of Budget	Employee Related Cost	Councillor Remuneration	Debt Impairment	Depreciation and asset	Bulk Purchases	Contracted Services	Other Materials	Transfers and	Other Expenditure
Blouberg	334,389	357,129	264,663	194,887	74%	85,031	12,387	-	-	30,604	40,472	-	-	26,393
Capricorn	811,842	811,842	569,582	512,433	90%	238,567	11,256	-	57,709	-	82,961	-	-	121,940
Lepelle-Nkumpi	309,806	344,249	258,185	204,857	79%	72,730	17,014	177	22,025	-	36,475	-	-	56,435
Molemole	224,252	247,051	178,758	141,782	79%	64,900	9,719	-	12,022	9,968	22,849	-	-	22,323
Polokwane	3,679,467	3,816,733	2,821,858	2,248,672	80%	713,434	29,069	17,362	-	571,347	595,376	-	10,284	311,800
Total	5,359,757	5,577,004	4,093,046	3,302,631	81%	1,174,682	79,445	17,539	91,757	611,919	778,134	-	10,284	538,891
Ba-phalaborwa	581,253	589,518	433,897	237,294	55%	70,962	9,279	-	11,146	67,659	31,002	-	-	47,247
Greater Giyani	458,119	465,826	349,370	227,157	65%	109,311	17,650	-	-	-	66,276	-	-	33,921
Greater Letaba	360,353	365,365	282,366	213,824	76%	80,380	18,091	45	9	9,331	36,826	-	-	69,143
Greater Tzaneen	1,287,355	1,278,304	965,192	648,935	67%	214,220	13,272	-	1	252,861	41,144	-	14,211	113,226
Maruleng	228,715	233,338	173,386	62,725	36%	20,586	2,780	-	-	309	14,989	-	-	24,061
Mopani	1,280,968	1,444,850	1,054,131	987,343	94%	330,538	32,251	-	-	-	98,397	-	-	526,156
Total	4,196,762	4,377,202	3,258,343	2,377,280	73%	825,997	93,324	45	11,156	330,160	288,633	-	14,211	813,754
Elias Mokoaledi	512,449	516,328	413,365	301,160	73%	116,066	18,218	1	-	61,397	57,096	-	2,368	46,014
Ephraim Mogale	308,530	319,574	237,927	137,583	58%	54,976	8,845	-	-	28,688	22,660	-	-	22,414
Tubatse Fetakgomo	607,065	659,941	490,457	459,573	94%	138,026	22,221	149,875	-	-	99,767	-	444	49,241
Makhuduthamaga	317,980	353,320	264,990	687,401	259%	185,369	52,855	-	68,223	-	279,695	-	12,609	88,650
Sekhukhune	938,629	1,097,649	823,236	675,040	82%	303,743	10,789	67	-	-	132,411	-	1,681	226,349
Total	2,684,672	2,946,812	2,229,974	2,260,756	101%	798,181	112,928	149,942	68,223	90,085	591,629	-	17,101	432,667
Makhado	965,598	1,040,033	763,899	733,437	96%	219,340	19,602	31,645	93,190	202,666	80,651	-	-	86,343
Musina	380,874	416,594	315,583	193,018	61%	109,800	7,871	-	-	31,522	20,207	-	4,068	19,550
Collins Chabane	362,821	405,502	281,402	225,000	80%	86,371	18,783	-	15,358	-	57,890	-	5,803	40,795
Thulamela	700,095	728,578	552,422	398,872	72%	212,274	23,058	25,830	40,619	-	46,444	-	6,071	44,576
Vhembe	1,271,547	1,511,457	1,064,505	869,605	82%	478,265	10,226	-	127,120	-	147,751	-	-	106,242
Total	3,680,936	4,102,165	2,977,810	2,419,933	81%	1,106,050	79,540	57,475	276,287	234,189	352,944	-	15,942	297,506
Bela bela	424,227	438,032	332,232	289,031	87%	108,830	5,627	18,410	-	76,289	31,299	-	-	48,574
Lephalale	591,085	625,845	452,509	377,406	83%	153,497	9,821	-	50,021	87,682	28,723	-	287	47,376
Modimolle-Mookgopong	726,353	735,402	553,079	241,038	44%	56,851	3,663	334	1,598	112,844	31,326	-	-	34,422
Mogalakwena	1,031,344	1,077,357	789,718	632,946	80%	274,990	18,162	(6)	46,996	157,759	79,225	-	9	55,811
Thabazimbi	412,030	396,330	300,942	221,144	73%	102,270	6,441	1,129	-	50,931	25,157	-	-	35,217
Waterberg	184,926	183,462	138,708	104,509	75%	75,126	5,691	-	-	-	6,436	-	-	17,256
Total	3,369,965	3,456,428	2,567,189	1,866,075	73%	771,564	49,405	19,867	98,615	485,505	202,165	-	296	238,657

Source: National Treasury Local Government Database

Appendix - 3: Capital Source of Finance

Appendix 3: Capital Source of Finance - M09 March 2021															
R thousands	Original Budget	Adjusted Budget	Year To Date Budget	YTD Actual	% of Budget	External Loans	Asset Finance Reser	Internally Generated funds	Public Contributions/Donations	Transfers & Grants				Borrowing	Other
										National Grants	Provincial Grants	District Municipality Grants	Other Transfers & Grants		
Blouberg	60,874	69,583	52,653	35,140	67%			4,571	-	30,569	-	-	-	-	-
Capricorn	321,377	117,342	117,342	335,235	286%			77,493	-	237,966	-	-	-	-	-
Lepelle-Nkumpi	134,668	167,520	125,640	30,171	24%			12,676	-	17,496	-	-	-	-	-
Molemole	61,599	61,590	48,711	28,869	59%			5,040	-	23,828	-	-	-	-	-
Polokwane	1,201,499	1,039,881	845,370	429,083	51%			41,732	-	387,351	-	-	-	-	0
Total	1,780,017	1,455,916	1,189,715	858,498	72%	-	-	141,511	-	697,210	-	-	-	-	0
Ba-phalaborwa	45,963	50,589	31,355	18,163	58%			2,376	-	15,787	-	-	-	-	-
Greater Giyani	138,638	127,337	95,502	59,957	63%			29,207	-	30,750	-	-	-	-	-
Greater Letaba	119,672	149,621	101,765	67,650	66%			34,675	-	32,971	-	-	-	-	-
Greater Tzaneen	130,973	147,693	112,383	67,377	60%			1,658	-	58,740	-	-	-	-	6,979
Maruleng	171,219	170,758	128,230	61,438	48%			42,625	-	12,511	-	-	-	-	-
Mopani	567,412	847,595	549,992	432,496	79%			16,873	-	414,868	-	-	-	-	-
Total	1,173,878	1,493,591	1,019,227	707,081	69%	-	-	127,413	-	565,627	-	-	-	-	6,979
Elias Mtsotledi	89,280	88,323	52,042	61,260	118%			10,220	-	51,041	-	-	-	-	-
Ephraim Mogale	57,316	86,714	63,765	34,935	55%			5,844	-	29,091	-	-	-	-	-
Tubatse Fetakgomo	150,893	267,514	181,763	107,791	59%			73,533	-	30,362	3,896	-	-	-	-
Makhuduthamaga	126,328	144,571	108,428	2,132,714	1967%			186,721	-	155,646	-	-	-	-	-
Sekukhune	466,886	505,585	379,189	296,326	78%			4,905	-	291,420	-	-	-	-	-
Total	890,702	1,092,706	785,186	2,633,026	335%	-	-	281,223	-	557,560	3,896	-	-	-	-
Makhado	247,179	293,671	231,209	80,089	35%			38,379	-	40,522	-	-	-	-	-
Musina	39,112	48,684	38,159	23,483	163%			-	-	20,966	-	-	-	2,325	-
Collins Chabane	362,247	351,578	267,153	178,188	67%			120,186	-	55,650	-	-	-	-	-
Thulamela	190,000	189,390	142,256	83,242	59%			44,414	-	38,817	-	-	-	-	-
Vhembe	766,997	895,114	640,358	416,800	65%			54,767	-	359,910	-	-	-	-	-
Total	1,605,534	1,778,437	1,319,136	781,802	59%	-	-	257,747	-	515,867	-	-	-	2,325	-
Bela bela	85,415	79,613	82,434	44,751	54%			1,290	-	43,461	-	-	-	-	-
Lephalale	110,992	223,737	144,156	76,213	53%			18,759	-	57,454	-	-	-	-	-
Modimolle-Mookgopong	70,398	112,223	67,785	25,472	38%			7	-	25,161	-	-	-	-	-
Mogalakwena	326,344	255,559	192,696	97,793	51%			-	-	97,793	-	-	-	-	-
Thabazimbi	96,503	105,935	76,150	54,453	72%			-	-	51,741	2,712	-	-	-	-
Waterberg	14,939	14,639	11,364	4,759	42%			4,682	-	-	-	-	-	-	-

Source: National Treasury Local Government Database

Appendix – 4: Capital Expenditure

Appendix 4: Capital Expenditure - M09 March 2021													
R thousands	Original Budget	Adjusted Budget	Year To Date Budget	YTD Actual	% of Budget	Energy Sources	Water Management	Waste Water Management	Waste Management	Municipal governance	Community and public	Economic and environmental	Other
Blouberg	60,874	69,583	52,653	35,140	67%	10,655	-	-	193	1,942	-	22,349	-
Capricorn	321,377	117,342	117,342	335,235	286%	-	312,300	-	-	21,741	1,194	-	-
Lepelle-Nkum	134,668	167,520	125,640	30,171	24%	2,274	-	-	-	716	4,001	23,181	-
Molemole	61,599	61,590	48,711	28,869	59%	5,887	-	22,190	-	792	-	-	-
Polokwane	1,201,499	1,039,881	845,370	429,083	51%	17,810	122,328	135,888	1,961	5,450	25,694	119,953	-
Total	1,780,017	1,455,916	1,189,715	858,498	72%	36,626	434,628	158,079	2,154	30,641	30,888	165,483	-
Ba-phalaborwa	45,963	50,589	31,355	18,163	58%	1,742	-	-	-	-	-	16,421	-
Greater Giyani	138,638	127,337	95,502	59,957	63%	2,402	-	-	17,469	8,559	215	31,313	-
Greater Letaba	119,672	149,621	101,765	67,650	66%	6,941	-	1,009	644	(26,993)	24,240	61,809	-
Greater Tzane	130,973	147,693	112,383	67,377	60%	7,580	-	-	-	319	619	58,858	-
Maruleng	171,219	170,758	128,230	61,438	48%	-	-	-	-	2,337	378	58,723	-
Mopani	567,412	847,595	549,992	432,496	79%	-	383,658	-	-	5,456	-	43,383	-
Total	1,173,878	1,493,591	1,019,227	707,081	69%	18,665	383,658	1,009	18,113	(10,322)	25,452	270,507	-
Elias Mokoale	89,280	88,323	52,042	61,260	118%	9,215	-	-	-	506	325	51,214	-
Ephraim Mogale	57,316	86,714	63,765	34,935	55%	2,076	-	-	-	139	14	32,707	-
Tubatse Fetak	150,893	267,514	181,763	107,791	59%	-	-	1,111	-	79,802	420	26,458	-
Makhudutham	126,328	144,571	108,428	2,132,714	1967%	14,261	-	-	56,060	1,804,740	17,730	239,923	-
Sekhukhune	466,886	505,585	379,189	296,326	78%	-	296,326	-	-	-	-	-	-
Total	890,702	1,092,706	785,186	2,633,026	335%	25,552	296,326	1,111	56,060	1,885,187	18,490	350,301	-
Makhado	247,179	293,671	231,209	80,089	35%	21,487	-	-	768	51,626	871	5,338	-
Musina	39,112	48,684	38,159	23,483	62%	2,325	-	-	-	191	-	20,966	-
Collins Chabane	362,247	351,578	267,153	178,188	67%	85,140	-	-	12,618	18,847	17,770	43,812	-
Thulamela	190,000	189,390	142,256	83,242	59%	-	-	-	363	1,731	10,709	70,449	-
Vhembe	766,997	895,114	640,358	416,800	65%	-	398,516	-	-	1,837	3,319	13,128	-
Total	1,605,534	1,778,437	1,319,136	781,802	59%	108,952	398,516	-	13,739	74,232	32,670	153,693	-
Bela-bela	85,415	79,613	82,434	44,751	54%	10,518	17,743	3,120	-	-	4,842	8,527	-
Lephalale	110,992	223,737	144,156	76,213	53%	8,212	21,363	3,661	5,016	8,962	3,325	25,673	-
Modimolle-Mogale	70,398	112,223	67,785	25,472	38%	8,608	1,110	4,660	7,788	-	212	3,096	-
Mogalakwena	326,344	255,559	192,696	97,793	51%	10,015	74,888	1,310	-	-	96	11,484	-
Thabazimbi	96,503	105,935	76,150	54,453	72%	4,697	24,623	11,121	-	-	541	1,618	11,852
Waterberg	14,939	14,639	11,364	4,759	42%	-	-	-	-	4,217	23	519	-
Total	704,591	791,706	574,585	303,441	53%	42,049	139,727	23,873	12,804	13,178	9,040	50,917	11,852

Source: National Treasury Local Government Database

Appendix – 5: Cash Flow

R '000	NET CASHFLOW FROM/(USED) OPERATING ACTIVITIES	NET CASHFLOW FROM/(USED) INVESTING ACTIVITIES	NET CASHFLOW FROM/(USED) FINANCING ACTIVITIES	Net Increase/(Decrease) in Cash Held	Cash/Cash equivalents at year begin	Cash/Cash equivalents month/year end
Blouberg	25,988	(32,567)	-	(6,579)	41,261	34,681
Capricorn	(445,729)	-	(70)	(445,799)	3	(445,792)
Lepelle-Nkumpi	363,723	(30,171)	156	333,708	12	333,713
Molemole	(73,984)	(7,545)	53	(81,476)	24,594	(35,454)
Polokwane	1,329,852	(524,513)	632	805,971	(778,166)	27,806
Total	1,199,849	(594,795)	771	605,825	(712,296)	(85,047)
Ba-phalaborwa	(30,100)	(18,120)	6,117	(42,103)	-	(42,103)
Greater Giyani	(225,552)	-	-	(225,552)	-	(225,552)
Greater Letaba	57,538	(44,726)	29	12,842	-	53,476
Greater Tzaneen	995,635	(75,353)	32,375	952,658	-	953,968
Maruleng	205,424	(59,859)	5	145,570	75,015	220,585
Mopani	568,631	(534,575)	-	34,055	(2,165)	31,890
Total	1,571,577	(732,633)	38,526	877,470	72,850	992,265
Elias Motsoaledi	(273,876)	(63,968)	27	(337,817)	897,081	559,264
Ephraim Mogale	199,904	(39,150)	28	160,782	(192,085)	(31,303)
Tubatse Fetakgosi	167,784	(95,673)	-	72,111	190,376	285,474
Makhuduthamaga	(611,334)	-	-	(611,334)	-	(611,334)
Sekhukhune	(185,535)	(339,721)	357	(524,900)	-	(344,224)
Total	(703,058)	(538,512)	411	(1,241,158)	895,372	(142,123)
Makhado	554,799	(50,703)	365	504,462	(202,263)	250,384
Musina	(61,953)	(18,946)	(61)	(80,960)	(169,509)	(252,852)
Collins Chabane	323,888	(176,621)	-	147,267	1,057,081	1,204,347
Thulamela	(301,261)	(87,350)	(1)	(388,613)	(264,921)	(653,534)
Vhembe	1,011,859	(443,113)	-	568,746	(4,221,732)	(3,652,987)
Total	1,527,332	(776,733)	303	750,902	(3,801,345)	(3,104,641)
Bela bela	110,343	(50,299)	(55)	59,990	604,556	664,545
Lephalale	(52,853)	(72,197)	1,120	(123,930)	-	(123,930)
Modimolle-Mookgosi	137,132	(28,808)	-	108,324	(194,612)	(96,326)
Mogalakwena	161,081	(80,443)	(3,422)	77,215	-	113,128
Thabazimbi	(57,881)	(66,906)	(14)	(124,801)	19,605	(105,196)
Waterberg	9,219	(624)	-	8,595	120,350	129,054
Total	307,042	(299,276)	(2,371)	5,394	549,899	581,276
Grad Total	3,902,742,091.00	- 2,941,949,565.00	37,640,355.00	998,432,881.00	- 2,995,520,377.00	- 1,758,270,515.00

Source: National Treasury Local Government Database

Appendix – 6: Debtors Age Analysis

Appendix 6 : Debtors Age Analysis M09 March 2021									
R '000	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total
	Total	%	Total	%	Total	%	Total	%	Total
Blouberg	3,582	2%	1,794	1%	1,394	1%	145,685	96%	152,455
Capricorn	-	0%	-	0%	-	0%	-	0%	-
Lepelle-Nkumpi	28,748	4%	15,635	2%	14,073	2%	698,929	92%	757,385
Molemole	3,585	3%	3,631	3%	3,571	3%	109,946	91%	120,733
Polokwane	145,039	9%	64,159	4%	48,615	3%	1,372,563	84%	1,630,376
Total	180,954	7%	85,220	3%	67,652	3%	2,327,124	87%	2,660,949
Ba-Phalaborwa	208	0%	15,731	3%	13,897	2%	591,431	95%	621,267
Greater Giyani	10,855	2%	21,036	5%	10,001	2%	421,467	91%	463,360
Greater Letaba	-	0%	-	0%	-	0%	-	0%	-
Greater Tzaneen	2,184	0%	59,241	8%	23,982	3%	651,037	88%	736,443
Maruleng	-	0%	-	0%	-	0%	-	0%	-
Mopani	-	0%	-	0%	-	0%	-	0%	-
Total	13,247	1%	96,008	5%	47,880	3%	1,663,935	91%	1,821,069
Elias Mntsoaledi	14,005	10%	4,709	3%	3,369	2%	113,966	84%	136,048
Ephraim Mogale	8,810	6%	3,037	2%	2,758	2%	140,001	91%	154,605
Tubatse	13,009	3%	9,760	2%	8,117	2%	396,809	93%	427,695
Makhuduthamag	6,470	1%	12,495	2%	6,192	1%	481,247	95%	506,404
Sekhukhune	16,013	6%	7,379	3%	6,189	2%	245,260	89%	274,841
Total	58,306	4%	37,379	2%	26,625	2%	1,377,283	92%	1,499,593
Makhado	30,233	9%	14,402	4%	10,863	3%	292,795	84%	348,293
Musina	-	0%	-	0%	-	0%	-	0%	-
Collins Chabane	2,911	1%	3,106	2%	3,191	2%	197,440	96%	206,648
Thulamela	12,928	2%	10,520	2%	10,273	2%	634,174	95%	667,894
Vhembe	49,920	9%	28,596	5%	30,054	5%	451,597	81%	560,168
Total	95,991	5%	56,624	3%	54,382	3%	1,576,007	88%	1,783,004
Bela Bela	21,358	8%	8,931	4%	7,891	3%	214,651	85%	252,831
Lephalale	57	0%	29,113	7%	20,603	5%	354,331	88%	404,103
Modimolle-	-	0%	-	0%	-	0%	-	0%	-
Mogalakwena	45,845	4%	34,236	3%	27,436	2%	1,012,862	90%	1,120,378
Thabazimbi	16,257	3%	15,109	3%	13,389	3%	470,813	91%	515,568
Waterberg	118	84%	9	7%	9	7%	3	2%	140
Total	83,635	4%	87,398	4%	69,328	3%	2,052,659	90%	2,293,020

Source: National Treasury Local Government Database

Appendix – 7: Debtors by Customer Group

Appendix 7: Debtors by Customer Group - M09 March 2021									
R '000	Government		Business		Households		Other		Total
	Total	%	Total	%	Total	%	Total	%	
Blouberg	-	0%	-	0%	152,455	100%	-	0%	152,455
Capricorn	-	0%	-	0%	-	0%	-	0%	-
Lepelle-Nkum	78,408	10%	626,888	83%	52,089	7%	-	0%	757,385
Molemole	120,733	100%	-	0%	-	0%	-	0%	120,733
Polokwane	96,680	6%	352,425	22%	1,181,271	72%	-	0%	1,630,376
Total	295,822	11%	979,313	37%	1,385,815	52%	0	0%	2,660,949
Ba-Phalaborwa	136,944	22%	43,136	7%	441,187	71%	-	0%	621,267
Greater Giyani	96,847	21%	56,423	12%	310,078	67%	12	0%	463,360
Greater Letaba	-	0%	-	0%	-	0%	-	0%	0
Greater Tzaneen	23,591	3%	227,214	31%	485,638	66%	-	0%	736,443
Maruleng	-	0%	-	0%	-	0%	-	0%	0
Mopani	-	0%	-	0%	-	0%	-	0%	-
Total	257,382	14%	326,772	18%	1,236,903	68%	12	0%	1,821,069
Elias Motsoale	28,046	21%	52,679	39%	55,323	41%	-	0%	136,048
Ephraim Mogale	16,574	11%	96,988	63%	41,043	27%	-	0%	154,605
Tubatse Fetakg	-	0%	-	0%	427,695	100%	-	0%	427,695
Makhuduthama	472,234	93%	52,750	10%	276	0%	-18,855	-4%	506,404
Sekhukhune	13,271	5%	28,754	10%	232,816	85%	-	0%	274,841
Total	530,124	35%	231,171	15%	757,153	50%	-18,855	-1%	1,499,593
Makhado	62,416	18%	125,831	36%	160,046	46%	-	0%	348,293
Musina	-	0%	-	0%	-	0%	-	0%	0
Collins Chaba	55,684	27%	18,330	9%	132,634	64%	-	0%	206,648.32
Thulamela	52,284	8%	111,338	17%	504,273	76%	-	0%	667,894
Vhembe	49,435	9%	75,068	13%	435,665	78%	-	0%	560,168.00
Total	219,818	12%	330,568	19%	1,232,618	69%	0	0%	1,783,004
Bela Bela	19,144	8%	91,024	36%	142,663	56%	-	0%	252,831
Lephalale	55,398	14%	11,297	3%	337,409	83%	-	0%	404,103
Modimolle-Mo	-	0%	-	0%	-	0%	-	0%	-
Mogalakwena	1,120,378	100%	-	0%	-	0%	-	0%	1,120,378
Thabazimbi	13,793	3%	102,690	20%	399,085	77%	-	0%	515,568
Waterberg	-	0%	140	100%	-	0%	-	0%	140
Total	1,208,713	53%	205,150	9%	879,157	38%	0	0%	2,293,020

Source: National Treasury Local Government Database

Appendix – 8: Creditors Age Analysis

Appendix 8: Creditors Age Analysis - M09 March 2021									
R '000	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total
	Total	%	Total	%	Total	%	Total	%	Total
Blouberg	-	0%	-	0%	-	0%	-	0%	-
Capricorn	102	54%	(7)	-4%	19	10%	76	40%	190
Lepelle-Nkumpi	295	82%	-	0%	65	18%	-	0%	360
Molemole	1,371	40%	855	25%	42	1%	1,119	33%	3,387
Polokwane	68,374	100%	-	0%	-	0%	-	0%	68,374
Total	70,142	97%	848	1%	126	0%	1,195	2%	72,311
Ba-Phalaborwa	7,720	79%	226	2%	61	1%	1,737	18%	9,744
Greater Giyani	-	0%	-	0%	-	0%	630	100%	630
Greater Letaba	615	20%	943	30%	1,406	45%	150	5%	3,114
Greater Tzaneen	211	4%	2,749	53%	633	12%	1,608	31%	5,201
Maruleng	-	0%	-	0%	-	0%	-	0%	-
Mopani	91,923	36%	-	0%	100,378	39%	64,509	25%	256,810
Total	100,469	36%	3,918	1%	102,478	37%	68,634	25%	275,499
Elias	144	32%	299	67%	-	0%	1	0%	444
Motsoaledi	-	0%	-	0%	-	0%	-	0%	-
Mogale	-	0%	-	0%	-	0%	-	0%	-
Tubatse	1,925	22%	749	9%	812	9%	5,283	60%	8,769
Fetakgomo	267	100%	-	0%	(198)	-74%	198	74%	267
Makhuduthamaga	35,592	35%	21,349	21%	43,573	43%	-	0%	100,514
Total	37,928	34%	22,397	20%	44,187	40%	5,482	5%	109,994
Makhado	66	388%	-	0%	85	500%	(134)	-788%	17
Musina	1,600	79%	-	0%	-	0%	421	21%	2,021
Collins Chabane	27,306	84%	493	2%	-	0%	4,598	14%	32,397
Thulamela	-	0%	-	0%	-	0%	-	0%	-
Vhembe	36,162	75%	6,508	14%	67	0%	5,253	11%	47,990
Total	65,134	79%	7,001	8%	152	0%	10,138	12%	82,425
Bela Bela	14,591	22%	1,181	2%	-	0%	51,036	76%	66,808
Lephalale	7,211	43%	2,671	16%	90	1%	6,682	40%	16,654
Modimolle-Mookgosi	54,145	6%	7,706	1%	25,886	3%	773,435	90%	861,172
Mogalakwena	26,879	100%	-	0%	-	0%	-	0%	26,879
Thabazimbi	11,402	9%	3,758	3%	4,637	4%	108,302	85%	128,099
Waterberg	-	0%	-	0%	-	0%	70	100%	70
Total	114,228	10%	15,316	1%	30,613	3%	939,525	85%	1,099,682
	387,901		49,480		177,556		1,024,974		1,639,911

Source: National Treasury Local Government Database

Appendix – 9: Creditors by Customer Group

Appendix 9: Creditors by Customer Group - M09 March 2021																			
R '000	Bulk Electricity		Bulk Water		PAYE deductions		VAT		Pensions/Retirement		Loan Repayments		Trade Creditors		Auditor General		Other		Total
	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total
Blouberg	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-
Capricorn	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	190	100%	-	0%	-	0%	190
Lepelle-Nkumpi	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	360	100%	-	0%	-	0%	360
Molemole	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	3 387	100%	3 387
Polokwane	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	68 374	100%	-	0%	-	0%	68 374
Total	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	68 924	95%	-	0%	3 387	5%	72 311
Ba-Phalaborwa	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	9 760	100%	-	0%	(16)	0%	9 744
Greater Giyani	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	630	100%	-	0%	-	0%	630
Greater Letaba	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	3 114	100%	-	0%	-	0%	3 114
Greater Tzaneen	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	4 486	86%	-	0%	714	14%	5 200
Maruleng	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-
Mopani	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	255 662	100%	1 147	0%	-	0%	256 809
Total	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	273 652	99%	1 147	0%	698	0%	275 497
Elias Motsoaledi	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	444	100%	-	0%	-	0%	444
Ephraim Mogale	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-
Tubatse Fetakgomo	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	8 769	100%	-	0%	-	0%	8 769
Makhuduthamaga	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	41	15%	-	0%	227	85%	268
Sekhukhune	-	0%	69 319	69%	-	0%	-	0%	-	0%	-	0%	31 195	31%	-	0%	-	0%	100 514
Total	-	0%	69 319	63%	-	0%	-	0%	-	0%	-	0%	40 449	37%	-	0%	227	0%	109 995
Makhado	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	149	876%	-	0%	(132)	-776%	17
Musina	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	2 021	100%	-	0%	-	0%	2 021
Collins Chabane	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	32 397	100%	-	0%	-	0%	32 397
Thulamela	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-
Vhembe	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	47 990	100%	-	0%	-	0%	47 990
Total	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	82 557	100%	-	0%	(132)	0%	82 425
Bela Bela	14 027	21%	9 336	14%	-	0%	-	0%	-	0%	-	0%	43 181	65%	265	0%	-	0%	66 809
Lephalale	3	0%	734	4%	-	0%	-	0%	-	0%	-	0%	9 713	58%	-	0%	6 204	37%	16 654
Modimolle-Mookgopor	465 760	54%	29 820	3%	-	0%	-	0%	-	0%	-	0%	365 596	42%	-	0%	(4)	0%	861 172
Mogalakwena	17 707	66%	-	0%	4 906	18%	4 266	16%	-	0%	-	0%	-	0%	-	0%	-	0%	26 879
Thabazimbi	84	0%	4 121	3%	18 339	14%	-	0%	-	0%	-	0%	97 891	76%	7 664	6%	-	0%	128 099
Waterberg	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	70	100%	-	0%	-	0%	70
Total	497 581	45%	44 011	4%	23 245	2%	4 266	0%	-	0%	-	0%	516 451	47%	7 929	1%	6 200	1%	1 099 683

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	44,066,000	18,751,369	-	-	6,000,000	8,610,515	-	-	-	-	-	-	-	-
Capricorn	229,161,000	150,729,249	-	-	-	-	-	-	2,443,000	845,093	-	-	80,000,000	59,500,865
Lepelle-Nkomo	53,720,000	11,167,594	-	-	-	-	-	-	-	-	-	-	-	-
Molemole	34,933,000	18,455,669	-	-	9,000,000	1,509,555	-	-	-	-	-	-	-	-
Polokwane	-	-	159,246,000	54,351,108	39,000,000	5,781,744	31,500,000	5,844,906	-	-	284,846,000	198,513,478	50,000,000	6,828,031
Total	361,880,000	199,103,881	159,246,000	54,351,108	54,000,000	15,901,814	31,500,000	5,844,906	2,443,000	845,093	284,846,000	198,513,478	130,000,000	66,328,896
Ba-phalaborwa	31,831,000	13,054,552	-	-	5,000,000	1,571,544	-	-	-	-	-	-	-	-
Greater Giyani	60,286,000	30,843,094	-	-	11,724,000	13,889,582	-	-	-	-	-	-	-	-
Greater Letaba	57,229,000	24,944,979	-	-	7,000,000	2,743,713	-	-	-	-	-	-	-	-
Greater Tzaneen	93,619,000	54,317,158	-	-	10,000,000	2,380,821	-	-	-	-	-	-	-	-
Maruleng	26,655,000	14,361,548	-	-	-	-	-	-	-	-	-	-	-	-
Mopani	451,056,000	261,781,500	-	-	-	-	-	-	2,225,000	-	36,090,000	-	45,000,000	308,554,132
Total	720,676,000	399,302,831	-	-	33,724,000	20,585,640	-	-	2,225,000	-	36,090,000	-	45,000,000	308,554,132
Elias Motsoale	54,561,000	41,998,505	-	-	15,000,000	10,332,949	-	-	-	-	-	-	-	-
Ephraim Mogale	33,238,000	32,302,353	-	-	-	-	-	-	-	-	-	-	-	-
Tubatse Fetak	83,797,000	29,103,357	-	-	-	-	-	-	-	-	-	-	-	-
Makhudutham	61,710,000	82,600,245	-	-	-	-	-	-	-	-	-	-	-	-
Sekhukhune	471,805,000	271,436,588	-	-	-	-	-	-	2,310,000	562,484	40,221,000	28,651,252	53,471,000	16,876,675
Total	705,111,000	457,441,048	-	-	15,000,000	10,332,949	-	-	2,310,000	562,484	40,221,000	28,651,252	53,471,000	16,876,675
Makhado	88,968,000	66,757,858	-	-	10,340,000	11,073,662	-	-	-	-	-	-	-	-
Musina	58,843,000	18,771,995	-	-	-	-	-	-	-	-	-	-	-	-
Collins Chabane	81,475,000	54,266,310	-	-	10,660,000	339,608	-	-	-	-	-	-	-	-
Thulamela	98,702,000	41,673,883	-	-	12,000,000	3,357,837	-	-	-	-	-	-	-	-
Vhembe	511,093,000	291,116,456	-	-	-	-	-	-	2,268,000	939,173	-	-	52,750,000	15,956,150
Total	839,081,000	473,186,502	-	-	33,000,000	14,771,107	-	-	2,268,000	939,173	-	-	52,750,000	15,956,150
Bela-bela	25,760,000	13,345,515	-	-	8,548,000	6,714,886	-	-	-	-	-	-	37,475,000	20,408,669
Lephalale	43,364,000	43,603,914	-	-	7,000,000	5,603,313	-	-	-	-	-	-	35,200,000	1,083,072
Mogalakwena	155,326,000	42,395,765	-	-	12,000,000	10,014,514	-	-	-	-	-	-	43,850,000	10,925,054
Modimolle-Mo	38,317,000	13,149,819	-	-	24,000,000	7,890,829	-	-	-	-	-	-	-	-
Thabazimbi	44,024,000	28,555,103	-	-	5,180,000	3,640,559	-	-	-	-	-	-	-	-
Waterberg	-	-	-	-	-	-	-	-	2,151,000	-	-	-	-	-
Total	306,791,000	141,050,116	-	-	56,728,000	33,864,101	-	-	2,151,000	-	-	-	116,525,000	32,416,795

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 Disaster Grant	
	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality
Blouberg	-	-	2,500,000	1,513,704	-	-	1,547,000	1,277,108	-	-	-	-	358,000	-
Capricorn	-	-	1,000,000	534,636	-	-	3,789,000	2,014,767	-	-	-	-	453,000	355,911
Lepelle-Nkumpi	-	-	2,000,000	1,410,752	-	-	1,906,000	901,589	-	-	-	-	298,000	-
Molemole	-	-	2,400,000	1,335,090	-	-	1,304,000	752,957	-	-	2,700,000	793,495	358,000	-
Polokwane	346,648,000	-	2,500,000	1,447,946	-	-	9,527,000	11,034,279	6,203,000	3,273,000	-	-	596,000	-
Total	346,648,000	-	10,400,000	6,242,128	-	-	18,073,000	15,980,700	6,203,000	3,273,000	2,700,000	793,495	2,063,000	355,911
Ba-phalaborwa	-	-	3,000,000	1,691,351	-	-	1,099,000	292,370	-	-	4,500,000	257,977	298,000	-
Greater Giyani	-	-	2,000,000	1,080,082	-	-	3,409,000	2,765,717	-	-	-	-	298,000	-
Greater Letaba	-	-	2,000,000	1,240,337	-	-	1,467,000	671,760	-	-	3,600,000	788,895	298,000	-
Greater Tzaneen	-	-	2,000,000	1,013,462	-	-	7,134,000	405,241	-	-	-	-	298,000	-
Maruleng	-	-	1,900,000	154,119	-	-	1,000,000	405,056	-	-	-	-	149,000	-
Mopani	-	-	2,700,000	189,547	2,535,000	-	9,433,000	199,200	-	-	-	-	2,384,000	-
Total	-	-	13,600,000	5,368,898	2,535,000	-	23,542,000	4,739,344	-	-	8,100,000	1,046,872	3,725,000	-
Elias Motsoaledi	-	-	2,600,000	484,498	-	-	1,681,000	1,107,721	-	-	-	-	596,000	77,611
Ephraim Mogale	-	-	3,000,000	1,552,310	-	-	1,165,000	757,059	-	-	3,600,000	2,976,814	596,000	-
Tubatse Fetakgomo	-	-	2,500,000	1,789,338	3,335,000	-	1,052,000	1,010,452	-	-	-	-	596,000	-
Makhuduthamaga	-	-	1,700,000	4,648,476	-	-	1,168,000	4,771,070	-	-	-	-	298,000	-
Sekhukhune	-	-	2,200,000	807,753	-	-	6,294,000	-	-	-	-	-	894,000	-
Total	-	-	12,000,000	9,282,375	3,335,000	-	11,360,000	7,646,302	-	-	3,600,000	2,976,814	2,980,000	77,611
Makhado	-	-	1,700,000	547,063	-	-	2,270,000	4,056	-	-	-	-	149,000	-
Musina	-	-	2,700,000	-	-	-	1,639,000	-	-	-	-	-	447,000	-
Collins Chabane	-	-	2,300,000	1,003,780	-	-	1,161,000	1,160,926	-	-	-	-	298,000	-
Thulamela	-	-	1,700,000	68,051	500,000	-	7,118,000	2,173,178	3,952,000	256,305	-	-	149,000	-
Vhembe	-	-	2,700,000	1,887,116	2,535,000	-	1,081,000	592,476	-	-	-	-	2,086,000	369,000
Total	-	-	11,100,000	3,506,010	3,035,000	-	13,269,000	3,922,524	3,952,000	256,305	-	-	3,129,000	369,000
Bela-bela	-	-	1,700,000	355,000	300,000	-	1,060,000	36,369	-	-	3,600,000	2,764,670	179,000	-
Lephalale	-	-	1,700,000	1,254,789	300,000	-	1,568,000	-	-	-	-	-	298,000	-
Mogalakwena	-	-	1,700,000	1,090,529	2,835,000	-	1,259,000	-	-	-	-	-	417,000	-
Modimolle-Mookgopong	-	-	2,500,000	-	1,500,000	-	1,233,000	535,949	-	-	-	-	298,000	-
Thabazimbi	-	-	3,000,000	-	1,635,000	-	1,000,000	33,232	-	-	-	-	298,000	-
Waterberg	-	-	1,000,000	-	300,000	-	1,000,000	22,659	-	-	-	-	1,192,000	-
Total	-	-	11,600,000	2,700,318	6,870,000	-	7,120,000	628,209	-	-	3,600,000	2,764,670	2,682,000	-

Source: National Treasury Local Government Database

R '000	Regional Bulk Infrastructure Grant		Integrated National Electrification Programme (Eskom) Grant		Neighbourhood Development Partnership Grant (Technical)		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	Allocation	Spend Municipality
Blouberg	-	-	4,294,000	-	-	-	-	-	-	-	58,765,000	30,152,696
Capricorn	-	-	-	-	-	-	-	-	-	-	316,846,000	213,980,521
Lepelle-Nkumpi	-	-	4,933,000	-	-	-	-	-	-	-	62,857,000	13,479,935
Molemole	-	-	1,294,000	-	-	-	-	-	-	-	51,989,000	22,846,766
Polokwane	-	-	23,694,000	-	300,000	-	-	-	-	-	954,060,000	287,074,492
Total	-	-	34,215,000	-	300,000	-	-	-	-	-	1,444,517,000	567,534,410
Ba-phalaborwa	-	-	10,210,000	-	-	-	-	-	-	-	55,938,000	16,867,794
Greater Giyani	-	-	8,515,000	-	-	-	-	-	-	-	86,232,000	48,578,455
Greater Letaba	-	-	18,501,000	-	-	-	-	-	-	-	90,095,000	30,389,684
Greater Tzaneen	-	-	3,104,000	-	-	-	-	-	-	-	116,165,000	58,116,682
Maruleng	-	-	4,870,000	-	-	-	-	-	-	-	34,574,000	14,920,723
Mopani	452,698,000	-	-	-	-	-	60,600,000	-	2,535,000	-	1,067,256,000	570,724,379
Total	452,698,000	-	45,200,000	-	-	-	60,600,000	-	2,535,000	-	1,450,250,000	739,597,717
Elias Mootsoaledi	-	-	2,341,000	-	-	-	-	-	-	-	76,779,000	54,001,284
Ephraim Mogale	-	-	10,697,000	-	-	-	-	-	-	-	52,296,000	37,588,536
Tubatse Fetakgomo	-	-	53,364,000	-	-	-	-	-	3,335,000	-	147,979,000	31,903,147
Makhuduthamaga Sekhukhune	-	-	11,054,000	-	-	-	-	-	-	-	75,930,000	92,019,791
	150,656,000	-	-	-	-	-	-	-	-	-	727,851,000	318,334,752
Total	150,656,000	-	77,456,000	-	-	-	-	-	3,335,000	-	1,080,835,000	533,847,510
Makhado	-	-	9,121,000	-	-	-	-	-	-	-	112,548,000	78,374,527
Musina	-	-	7,639,000	-	-	-	-	-	-	-	71,268,000	18,771,995
Collins Chabane	-	-	26,676,000	-	-	-	-	-	-	-	122,570,000	56,770,624
Thulamela	-	-	35,218,000	-	600,000	-	-	-	500,000	-	160,439,000	47,529,254
Vhembe	85,332,000	-	-	-	-	-	-	-	2,535,000	-	662,380,000	311,460,371
Total	85,332,000	-	78,654,000	-	600,000	-	-	-	3,035,000	-	1,129,205,000	512,906,771
Bela-bela	-	-	517,000	-	-	-	-	-	300,000	-	79,439,000	43,625,109
Lephalale	-	-	216,470,000	-	-	-	-	-	300,000	-	111,377,000	51,545,088
Mogalakwena	44,434,000	-	18,527,000	-	-	-	-	-	2,835,000	-	283,183,000	64,425,862
Momodimolle-Mookgopong	-	-	259,000	-	-	-	39,152,000	-	1,500,000	-	108,759,000	21,576,597
Thabazimbi	-	-	259,000	-	-	-	45,000,000	-	1,635,000	-	102,031,000	32,228,894
Waterberg	-	-	-	-	-	-	-	-	300,000	-	5,943,000	22,659
Total	44,434,000	-	41,209,000	-	-	-	84,152,000	-	6,870,000	-	690,732,000	213,424,209

Source: National Treasury Local Government Database