



# LIMPOPO

PROVINCIAL GOVERNMENT  
REPUBLIC OF SOUTH AFRICA

## PROVINCIAL TREASURY

**Consolidated 71 report for the month ending  
31 May 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.

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

#### 4 Key highlights – For May 2021

- Billed Revenue

Municipalities in the Province were mostly able to meet their year-to-date budget for the billing of revenue, however the billed revenue in comparison to the budgeted 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 14 Municipalities were able to meet their budgeted billing forecasts with the rest of the 13 Municipalities billing below the targeted forecasts.

The Overall Provincial performance is 119 percent of the year-to-date Budget which is an increase of 36 percent from last month's performance of 83 percent.

- Conditional Grants Spending

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

Grant spending to date stood at precisely 74 percent.

This is a major concern as it indicates either poor 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 (refer to the 2020/21 Midyear reports).

- Capital Expenditure

Overall actual capital expenditure stands at 96 percent to year-to-date budget of R6.3 billion. Municipalities are struggling to spend even on projects which are funded from own revenues. It should be noted that only 2 municipalities namely (Makhuduthamaga and Capricorn) met or exceeded the year-to-date budget and the rest (25) of the municipalities could not meet nor exceed the year-to-date budget. This can further be linked to the moderate performance of just 74 percent spending of Grants as at Month 11 indicating poor execution of approved projects or discrepancies in transacting in the municipal financial systems. Furthermore, it should be noted that the 1 municipality that exceeded the year-to-date budget may have issues in reporting correctly evidenced by the fact that the current year to date



actual is 1620 percent of the year-to-date budget. In general, the Municipalities are struggling to spend on capital projects as planned/projected.

- Debtors/Accounts Receivables

The debtors' book for municipalities in the province stood at R11.1 billion with 88 percent of the amount over 90 days thus unlikely to be collectable. Furthermore, 58 percent of the debt is attributable to households which indicates either weak credit controls or that municipalities' indigent register are not being adequately updated to include the growing number of poor households.

- Creditors /Accounts Payables

Municipalities continue to not pay their suppliers within the legislated 30-day period with Mopani district municipalities being the highest by owing R267 million of the R787 million creditors' book being 34 percent of All the Districts Creditor's balance. The non-payment of creditors destroys the SMMEs in the region, stifles economic growth and results in job losses. It should be noted that 6 Municipalities did not pull through for the creditors reporting indicating that the Creditor's balance for M11 is grossly understated.

- Funding Mix

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

- Repairs and Maintenance

The budgeting for repairs and maintenance remains significantly inadequate when compared to the municipalities' asset base. This has resulted in ailing infrastructure,

such as unrepaired roads, no street lighting, water losses due to pipe bursts, etc. Furthermore, the spending on the repairs and maintenance budgets remains poor.

- **Budgeting within the Financial Systems**

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

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

## 5 In-Year Reporting: Compliance Monitoring

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

Report	Outstanding	Segment Errors	Submission Errors	Total	Segment Correct %
<b>M11</b>			1	27	<b>96.3</b>
<b>CR11</b>	4			27	<b>85.2</b>
<b>DB11</b>	4			27	<b>85.2</b>

Source: National Treasury Local Government Database

As at the reporting period, only 1 Municipality had submission errors with 26 municipalities having successful submissions on M11 S71 reports. For debtors and creditors non-financial reports, 4 outstanding submissions were recorded for the period with 23 successful submissions.

## **6 Budget Implementation Overview**

This consolidated State of Municipal Finances report covers the financial performance of the municipalities for the month of May 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 Budgeting for COVID-19 Projects**

Since the declaration of the National State of Disaster Regulations under the Disaster Management Act, 2002 regarding steps to prevent an escalation of the disaster or to alleviate, contain and minimize the effects of the Disaster have been updated from time to time.

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

Although municipalities received additional allocation, the increased expenditure and the inability to collect own revenue due to the impact of the COVID pandemic continues to

put financial strain on municipalities, again the indigent registers continue to grow while at the same time financially stable households are exploiting the situation by nonpayment of rates and taxes. Debt collection policies in municipalities prove not to be effective in this regard.

## **5.2 Reducing unfunded budgets**

Further to municipalities being required to pass Special Adjustment Budgets to recognise the additional equitable share and the creation of COVID-19 projects on the systems, municipalities were also advised to ensure that any unfunded tabled budgets be corrected before tabling the first consideration of the final budget in Council end of May/June 2021. Funded assessments were conducted using the National Treasury Tool and Municipalities with deep underlying financial problems which could not be funded in the short term were advised to adopt Budget Funding Plans together with the unfunded Budgets in order to outline the key measures to be taken to move towards funded positions in the future. Seven municipalities with unfunded Tabled budgets were therefore encouraged to develop Realistic and Practical Funding plans.

## **5.3 Consolidated Budget Performance**

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

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

Summary - Table C4 Quarterly Budgeted Financial Performance ( All ) for 4th Quarter ended 30 June 2021												
Description	Ref	2020/21	Budget year 2020/21									
			Audited Outcome	Original Budget	Adjusted Budget	M11 Apr Actual	Q4 June Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
R thousands												
<b>Revenue By Source</b>												
Property rates			2 031 999	2 087 415	143 287	298 040	1 698 787	1 894 411	(195 625)	(10,33)	2 087 415	
Service charges - electricity revenue			3 694 186	3 692 341	340 406	5 110 998	6 991 850	3 362 263	3 629 587	107,95	3 692 341	
Service charges - water revenue			1 139 435	1 218 305	79 077	151 339	933 657	1 111 448	(177 791)	(16,00)	1 218 305	
Service charges - sanitation revenue			303 119	299 137	4 943	26 443	215 268	274 110	(58 842)	(21,47)	299 137	
Service charges - refuse revenue			390 743	382 419	15 447	45 809	317 434	349 477	(32 043)	(9,17)	382 419	
Rental of facilities and equipment			42 999	30 029	1 425	3 044	16 900	28 781	(11 881)	(41,28)	30 029	
Interest earned - external investments			240 555	191 342	3 113	(84 860)	31 127	180 337	(149 209)	(82,74)	191 342	
Interest earned - outstanding debtors			624 881	605 839	50 202	118 386	648 917	555 208	93 709	16,88	605 839	
Dividends received					6	9	3 163		3 163			
Fines, penalties and forfeits			213 280	137 437	9 146	14 287	39 709	131 756	(92 047)	(69,86)	137 437	
Licences and permits			162 719	143 751	9 357	20 416	102 172	133 895	(31 723)	(23,69)	143 751	
Agency services			151 033	103 406	8 439	16 505	143 942	98 034	45 908	46,83	103 406	
Transfers and subsidies			10 876 758	12 403 399	161 508	678 322	12 346 796	11 411 351	935 446	8,20	12 403 399	
Other revenue			416 064	564 318	14 403	28 080	271 643	505 309	(233 666)	(46,24)	564 318	
Gains			20 734	11 734	2 107	2 107	6 599	11 806	(5 207)	(44,10)	11 734	
<b>Total Revenue</b>			<b>-</b>	<b>20 308 506</b>	<b>21 870 872</b>	<b>842 867</b>	<b>6 428 925</b>	<b>23 767 967</b>	<b>20 048 188</b>	<b>3 719 779</b>	<b>18,55</b>	<b>21 870 872</b>
<b>Expenditure By Type</b>												
Employee related costs			6 643 664	6 640 973	522 868	1 019 693	5 696 147	6 089 796	(393 649)	(6,46)	6 640 973	
Remuneration of councillors			563 771	560 742	43 986	84 231	498 872	513 286	(14 414)	(2,81)	560 742	
Debt impairment			944 743	1 138 191	(39 316)	15 658	260 526	1 027 437	(766 911)	(74,64)	1 138 191	
Depreciation and asset impairment			1 945 800	2 019 532	43 357	87 008	633 046	1 834 406	(1 201 361)	(65,49)	2 019 532	
Finance charges			244 411	221 339	2 172	7 654	69 013	206 049	(137 036)	(66,51)	221 339	
Bulk purchases - electricity			2 658 328	2 663 769	138 587	298 141	2 050 000	2 441 345	(391 345)	(16,03)	2 663 769	
Inventory consumed			1 385 492	1 521 551	133 768	255 444	1 227 714	1 402 399	(174 684)	(12,46)	1 521 551	
Contracted services			2 690 809	3 492 696	257 805	498 705	2 712 210	3 450 709	(738 500)	(21,40)	3 492 696	
Transfers and subsidies			97 126	133 549	11 319	31 099	88 933	115 764	(26 831)	(23,18)	133 549	
Other expenditure			2 099 056	2 113 150	159 657	299 312	1 582 626	1 926 517	(343 891)	(17,85)	2 113 150	
Losses			18 891	23 121	(7)	7 025	11 558	23 147	(11 589)	(50,07)	23 121	
<b>Total Expenditure</b>			<b>-</b>	<b>19 292 091</b>	<b>20 525 614</b>	<b>1 274 198</b>	<b>2 603 970</b>	<b>14 830 644</b>	<b>19 030 854</b>	<b>(4 200 211)</b>	<b>(22,07)</b>	<b>20 525 614</b>
<b>Surplus/(Deficit)</b>			<b>-</b>	<b>1 016 415</b>	<b>1 345 259</b>	<b>(431 332)</b>	<b>3 824 956</b>	<b>8 937 324</b>	<b>1 017 334</b>	<b>7 919 990</b>	<b>778,50</b>	<b>1 345 259</b>
Transfers and subsidies - capital			4 446 092	4 808 285	269 947	530 663	3 029 777	4 340 787	(1 311 009)	(30,20)	4 808 285	
Transfers and subsidies - capital			2 041	1 602	47	127	680	1 525	(846)	(55,43)	1 602	
Transfers and subsidies - capital (in-kind)			920	28 257	790	2 147	15 133	26 010	(10 876)	(41,82)	28 257	
<b>Surplus/(Deficit) after capital</b>			<b>-</b>	<b>5 465 468</b>	<b>6 183 403</b>	<b>(160 549)</b>	<b>4 357 892</b>	<b>11 982 914</b>	<b>5 385 656</b>	<b>6 597 259</b>	<b>122,50</b>	<b>6 183 403</b>
Taxation												
<b>Surplus/(Deficit)</b>			<b>-</b>	<b>5 465 468</b>	<b>6 183 403</b>	<b>(160 549)</b>	<b>4 357 892</b>	<b>11 982 914</b>	<b>5 385 656</b>	<b>6 597 259</b>	<b>122,50</b>	<b>6 183 403</b>
Atributable to minorities												
<b>Surplus/(Deficit)</b>			<b>-</b>	<b>5 465 468</b>	<b>6 183 403</b>	<b>(160 549)</b>	<b>4 357 892</b>	<b>11 982 914</b>	<b>5 385 656</b>	<b>6 597 259</b>	<b>122,50</b>	<b>6 183 403</b>
Share of surplus/												
<b>Surplus/(Deficit) for the year</b>			<b>-</b>	<b>5 465 468</b>	<b>6 183 403</b>	<b>(160 549)</b>	<b>4 357 892</b>	<b>11 982 914</b>	<b>5 385 656</b>	<b>6 597 259</b>	<b>122,50</b>	<b>6 183 403</b>

Source: National Treasury Local Government Database

As at 31 May 2021, R23.77 billion was recognised against YTD budget of R20.04 billion leading to a variance in over billing of 19 percent. The expenditure was R14.8 billion against the YTD linear budget of R19.03 billion being Under Expenditure by 22 percent.

### 5.3.1 Operating Revenue

Municipalities have on average raised R23.77 billion or 119 percent against the year to date budget of R20.04 billion.

Grants remain the main source of revenue for municipalities. The YTD actual breakdown for revenue sources is as follows:

- Transfers Recognised – YTD actual is R12.35 billion (52 percent) of YTD actuals.
- Other Revenue– YTD actual is R271 million (1 percent) of YTD actuals.
- Other Service Charges Billed– YTD actual is R992 million (4 percent) of YTD actuals.
- Refuse Removal Billed– YTD actual is R317 million (1 percent) of YTD actuals.
- Sanitation Billed– YTD actual is R215 million (1 percent) of YTD actuals.
- Water Billed– YTD actual is R933 million (4 percent) of YTD actuals.
- Electricity Billed– YTD actual is R6.99 billion (30 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 R1.70 billion (7 percent) of YTD actuals. The billing in this item is a reflection of the challenge’s municipalities experience with majority of municipalities failing to collect revenue in this item which will be very evident in the cash flow statement.

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

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

Rating	Revenue Source	Value	%
1	Transfers Recognised	12 346 796	52%
2	Electricity Billed	6 991 850	29%
3	PropertyRates Billed	1 698 787	7%
4	Other Service Charges Billed	992 531	4%
5	Water Billed	933 657	4%
6	Refuse Removal Billed	317 434	1%
7	Other Revenue	271 643	1%
8	Sanitation Billed	215 268	1%
Totals		23 767 967 464,00	100%

Source: National Treasury Local Government Database

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

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

### 5.3.2 Operating expenditure

In May 2021, total operating expenditure amounted to R14.8 billion or 78 percent against the year-to-date budget or R19.03 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 R19.03 billion Total Expenditure:

- Employee related costs (R5.7 billion or 38 percent)

- Bulk purchases (R2.05 billion or 14 percent)
- Contracted services (R2.7 billion or 18 percent)
- Transfers and subsidies (R88.93 million or 1 percent)
- Other expenditure (R2.89 billion or 19 percent)

The following extract presents the sequential performance per Item.

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

Rating	Expenditure Item	Value	%
1	Employee Related Cost	5,696,147	38.41%
2	Other Expenditure	2,890,911	19.49%
3	Contracted Services	2,712,210	18.29%
4	Bulk Purchases	2,050,000	13.82%
5	Depreciation and asset impairment	633,046	4.27%
6	Councillor Remuneration	498,872	3.36%
7	Debt Impairment	260,526	1.76%
8	Transfers and Subsidies	88,933	0.60%
9	Other Materials	-	0.00%
Total		14,830,643,582.00	100%

Source: National Treasury Local Government Database

It is worrying that municipalities are not spending on other materials because some municipalities budgeted on this item for repairs and maintenance, again, the low allocation on the repairs and maintenance budget remains a concern which should be corrected in future budgets. With reference to the low spending on operational expenditure budget, Treasury's opinion is that in cases where municipalities have realised cost savings due to streamlining its processes, this is encouraged. However, municipalities are always advised to guard against cutting costs on expenditure items where the level of service provided to communities might deteriorate.

### 5.3.3 Cash flow

Municipalities in the Province closed the month of May 2021 with a surplus cash and cash equivalent of R6.97 billion. This may be because of incorrect data strings uploaded to the portal which create non-alignment of data strings and schedule C.



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

## 5.4 Financial Performance – District Breakdown

### 5.4.1 Operating Revenue per district

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

Table 5 : Operating Revenue per district

R'000	Original Budget	Adjusted Budget	YTD Budget	YTD Actual	% of year to date Budget	Property Rates Billed 1	Service Charges					Other Revenue	Transfers Recognised
							Electricity Billed	Water Billed	Sanitation Billed	Refuse Removal Billed	Other Service Charges Billed		
Capricorn	5 472 344	5 752 862	5 326 381	5 062 713	95%	535 294	986 458	317 483	121 260	123 693	305 993	37 085	2 635 447
Mopani	4 529 344	4 804 597	4 379 128	8 117 099	185%	253 343	4 891 665	4 370	1 527	51 768	205 597	85 257	2 623 572
Sekhukhune	2 922 659	3 235 449	2 998 559	3 885 744	130%	281 817	145 281	66 804	11 289	34 424	192 037	99 860	3 054 231
Vhembe	3 968 002	4 506 893	4 112 185	4 033 331	98%	212 337	412 417	274 684	1 054	50 217	69 642	35 202	2 977 779
Waterberg	3 416 157	3 571 072	3 231 935	2 669 081	83%	415 997	556 029	270 318	80 138	57 331	219 263	14 239	1 055 768
<b>Totals</b>	<b>20 308 506</b>	<b>21 870 872</b>	<b>20 048 188</b>	<b>23 767 967</b>	<b>119%</b>	<b>1 698 787</b>	<b>6 991 850</b>	<b>933 657</b>	<b>215 268</b>	<b>317 434</b>	<b>992 531</b>	<b>271 643</b>	<b>12 346 796</b>

Source: National Treasury Local Government Database

The original total operating revenue budget for the province initially stood at R20.3 billion, this was subsequently adjusted upward to R21.9 billion as municipalities recognised the additional Equitable Share allocations from National Treasury. The aggregate year-to-date revenue budget stood at R20.05 billion as at 31 May 2021 of which R23.77 billion was realised during the period, creating over performance of 19 percent.

Mopani District realised the highest revenue to its year-to-date budget at 185 percent followed by Sekhukhune District at 130 percent. The third highest revenue raised was by

Vhembe District at 98 percent with Capricorn and Waterberg raising the lowest at 95 percent and 83 percent, respectively.

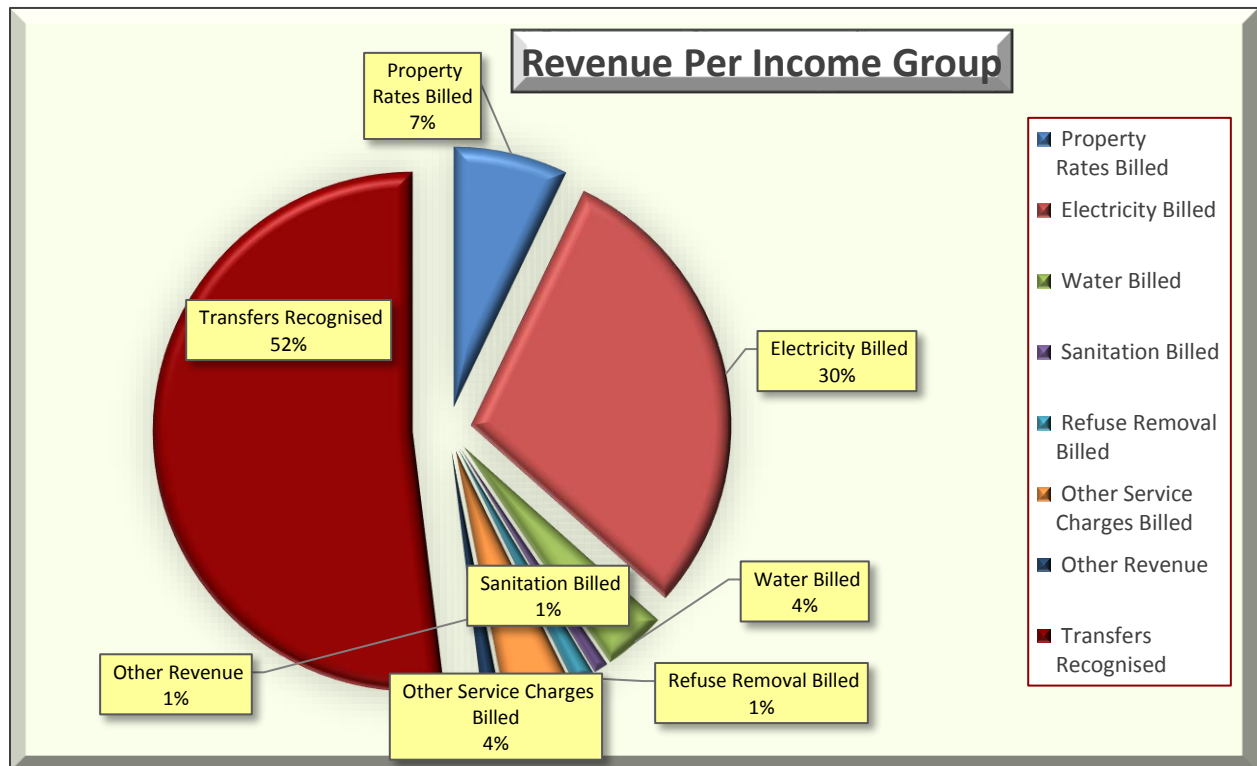
**Table 6 : Operating Revenue performance at District Level**

Rating	R'000	Original Budget	Adjusted Budget	YTD Budget	YTD Actual	% of year to date Budget
1	Mopani	4 529 344	4 804 597	4 379 128	8 117 099	185%
2	Sekhukhune	2 922 659	3 235 449	2 998 559	3 885 744	130%
3	Vhembe	3 968 002	4 506 893	4 112 185	4 033 331	98%
4	Capricorn	5 472 344	5 752 862	5 326 381	5 062 713	95%
5	Waterberg	3 416 157	3 571 072	3 231 935	2 669 081	83%
<b>Total Operating</b>	<b>Totals</b>	<b>20 308 506</b>	<b>21 870 872</b>	<b>20 048 188</b>	<b>23 767 967</b>	<b>119%</b>

Source: National Treasury Local Government Database

Figure 1 below provides a breakdown of the percentage contribution of each revenue source.

**Figure 1 : Revenue per Income Group**



Source: National Treasury Local Government Database

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

- Transfers and subsidies contribute the largest portion of municipal revenues at 52 percent (or R12.35 billion)
- Electricity revenue is the second highest at 30 percent (or R6.70 billion).
- Other revenues make up 1 percent (or R271 million) of actual revenue raised.
- Other Service Charges make up to 4 percent (or R992 million) of actual revenue raised.
- Water billings make up about 4 percent (or 933 million) of year-to-date revenue raised.

#### 5.4.2 Operating Expenditure per District

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

**Table 7 : Operating Expenditure per district**

*Operating Expenditure Per District -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 impairment	Bulk Purchases	Contracted Services	Other Materials	Transfers and Subsidies	Other Expenditure
Capricorn	5,359,757	5,640,590	5,393,941	4,113,604	76%	1,434,587	97,059	48,820	113,096	717,392	975,998	-	27,305	699,347
Mopani	4,196,762	4,379,619	4,006,726	2,897,390	72%	1,023,192	115,244	45	21,856	374,012	364,092	-	23,824	975,126
Sekhukhune	2,684,672	2,946,812	2,708,548	2,626,659	97%	949,058	130,893	150,533	73,593	108,436	670,092	-	18,809	525,244
Vhembe	3,680,936	4,102,165	3,761,620	2,915,870	78%	1,340,795	95,365	39,777	312,501	258,669	441,744	-	18,675	408,345
Waterberg	3,369,965	3,456,428	3,160,019	2,277,120	72%	948,515	60,311	21,350	111,999	591,491	260,285	-	319	282,849
<b>Total</b>	<b>19,292,091</b>	<b>20,525,614</b>	<b>19,030,854</b>	<b>14,830,644</b>	<b>78%</b>	<b>5,696,147</b>	<b>498,872</b>	<b>260,526</b>	<b>633,046</b>	<b>2,050,000</b>	<b>2,712,210</b>	<b>-</b>	<b>88,933</b>	<b>2,890,911</b>

Source: National Treasury Local Government Database

The original total operating expenditure budget for the province stood at R19.3 billion, this was subsequently adjusted upward to R20.5 billion as municipalities added COVID-19 projects linked to the increased equitable share allocation. The aggregate year-to-date expenditure budget stood at R19.03 billion as at 31 May 2021 of which R14.83 billion was spent during the period, making an under-performance of 22 percent. This is mainly due to municipalities not depreciating their assets monthly.

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

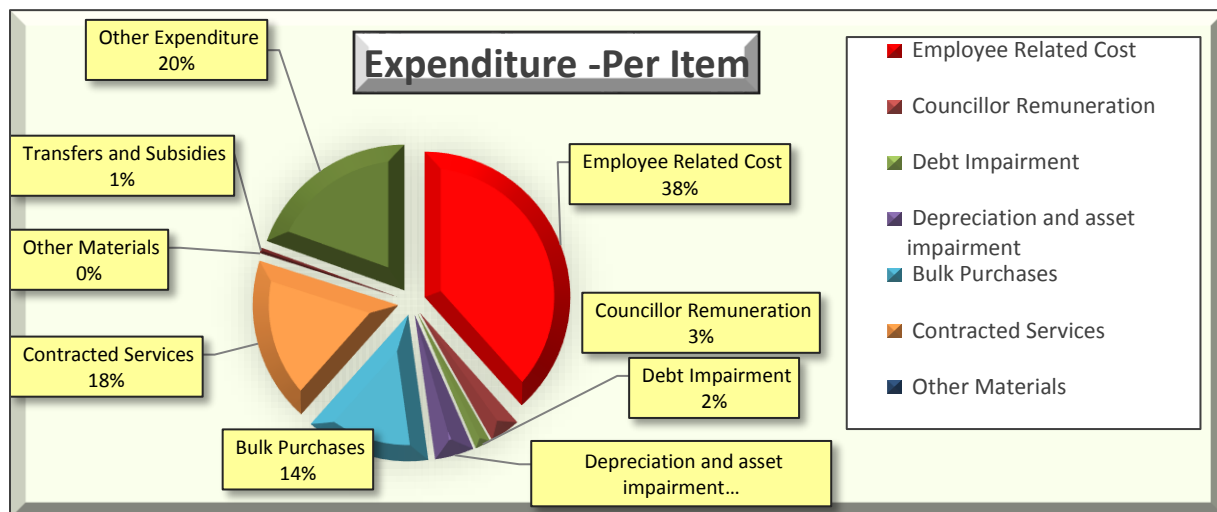
Rating	R'000	Original Budget	Adjusted Budget	YTD Budget	YTD Actual	Performance against YTD
1	Sekhukhune	2 684 672	2 946 812	2 708 548	2 626 659	97%
2	Vhembe	3 680 936	4 102 165	3 761 620	2 915 870	78%
3	Capricorn	5 359 757	5 640 590	5 393 941	4 113 604	76%
4	Mopani	4 196 762	4 379 619	4 006 726	2 897 390	72%
5	Waterberg	3 369 965	3 456 428	3 160 019	2 277 120	72%
<b>Total</b>		<b>19 292 091</b>	<b>20 525 614</b>	<b>19 030 854</b>	<b>14 830 644</b>	<b>78%</b>

Source: National Treasury Local Government Database

Sekhukhune District realised the highest expenditure in relation to its year-to-date budget at 97 percent with Vhembe recording the second highest performance at 78 percent. Capricorn, Mopani, and Waterberg respectively recorded 76, 72 & 72 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 38 percent (or R5.7 billion)

- Other Expenditure is the second highest at 20 percent (or R2.89 billion).
- Contracted services make up 18 percent (or R2.71 billion)
- Bulk Purchases make up 14 percent (or 2.05 billion) of total year to date expenditure.

### 5.4.3 Capital spending and sources of finance

**Table 9 : Capital Expenditure per district**

*Capital Sources of Finance per District - M11 May 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	1 764 958 692,00	1 624 903 229,00	1 087 231 512,00	67%	-	-	220 305 221	-	847 149 073	-	-	-	2	-
Mopani	1 173 877 606,00	1 502 699 997,00	1 340 156 189,00	870 426 877,00	65%	-	-	227 027	-	610 930	-	-	-	1E+07	0
Sekhukhune	890 702 411,00	1 092 705 908,00	988 017 995,00	2 750 070 341,00	278%	-	-	312 673	-	640 917	5 346	-	-	0	0
Vhembe	1 605 534 423,00	1 778 436 885,00	1 642 489 973,00	956 643 214,00	58%	-	-	301 633	-	610 268	-	-	2 325	0	0
Waterberg	704 590 558,00	791 705 531,00	719 331 842,00	387 397 345,00	54%	-	-	31 296	-	351 536	3 774	-	-	0	0
<b>Total</b>	<b>6 154 722 049,00</b>	<b>6 930 507 013,00</b>	<b>6 314 899 228,00</b>	<b>6 051 769 289,00</b>	<b>96%</b>	<b>-</b>	<b>-</b>	<b>1 092 935</b>	<b>-</b>	<b>3 060 800</b>	<b>9 120</b>	<b>-</b>	<b>2 325</b>	<b>10 047</b>	<b>-</b>

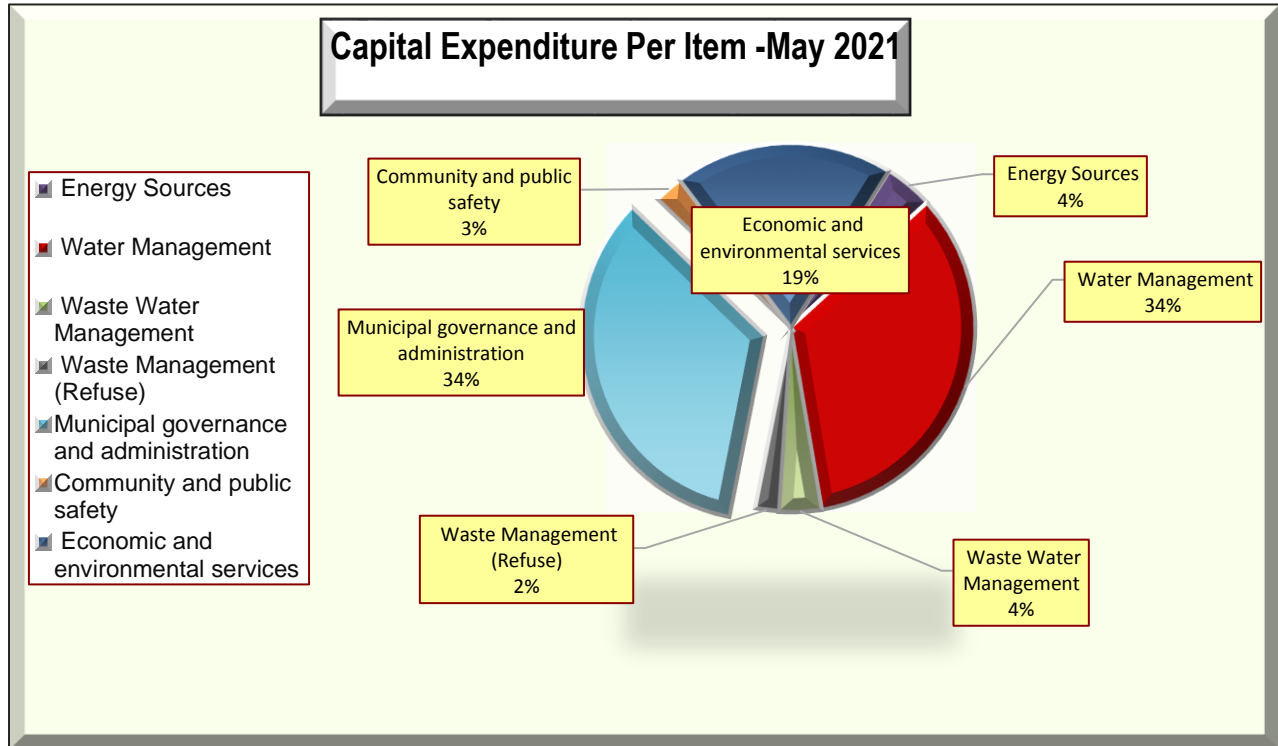
Source: National Treasury Local Government Database

The original capital budget for municipalities in the province stood at R6.2 billion which was revised upwards during the special adjustment budget process to R6.9 billion. The reported year-to-date capital expenditure stood at R6.05 billion or 96 percent against the year-to-date budget of R6.3 billion as at the end of May 2021.

Sekhukhune District reflected the highest capital expenditure against the budget at 278 percent. Capricorn District recorded the second highest at 67 percent followed by Mopani at 65 percent. Vhembe and Waterberg respectively recorded 58 & 54 percent.

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

**Figure 3 : Expenditure per Item**



Source: National Treasury Local Government Database

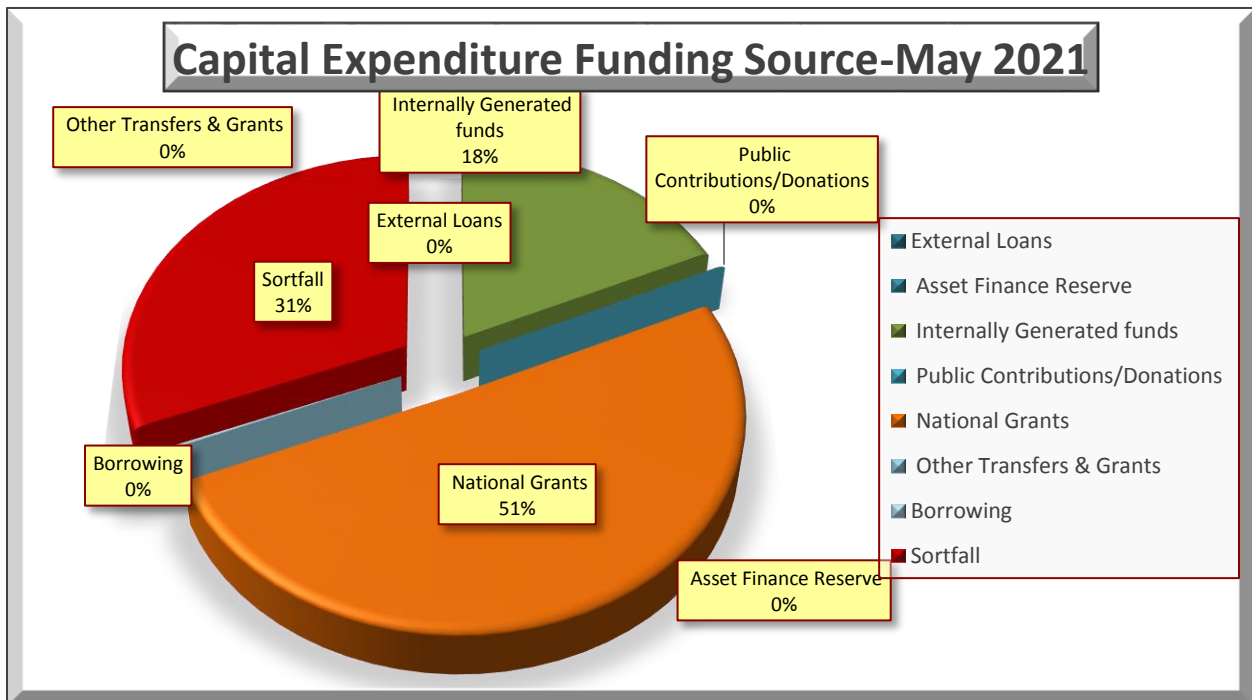
It can be observed that Municipal Governance & Administration together with Water Management make up the largest portion of the year-to-date municipal capital spending in the province at 34 percent. Economic and environmental services stand at 19 percent, Energy sources and sanitation are both at 4 percent. Community & public safety as well as Waste management respectively recorded 3 and 2 percent.

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

Capital Sources of Finance per District - M10 April 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	1 764 959	1 624 903	1 087 232	67%	-	-	220 305	-	847 149	-	-	-	0	-
Mopani	1 173 878	1 502 700	1 340 156	870 427	65%	-	-	227 027	-	610 930	-	-	-	10 047	-
Sekhukhune	890 702	1 092 706	988 018	2 750 070	278%	-	-	312 673	-	640 917	5 346	-	-	-	-
Vhembe	1 605 534	1 778 437	1 642 490	956 643	58%	-	-	301 633	-	610 268	-	-	2 325	-	-
Waterberg	704 591	791 706	719 332	387 397	54%	-	-	31 296	-	351 536	3 774	-	-	-	-
<b>Total</b>	<b>6 154 722</b>	<b>6 930 507</b>	<b>6 314 899</b>	<b>6 051 769</b>	<b>96%</b>	<b>-</b>	<b>-</b>	<b>1 092 935</b>	<b>-</b>	<b>3 060 800</b>	<b>9 120</b>	<b>-</b>	<b>2 325</b>	<b>10 047</b>	<b>-</b>

Source: National Treasury Local Government Database

**Figure 4 : Capital Expenditure per Funding Source**



Source: National Treasury Local Government Database

Table 10 and Figure 4 above indicate that municipalities' capital budgets are funded from mainly two sources namely, national grants and own revenue. National grants make up 51 percent (or R3.06 billion) of the year-to-date capital funding of R6.05 billion while own revenue makes up 18 percent (R1.09 billion).

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

### 5.4.4 Cash Flow

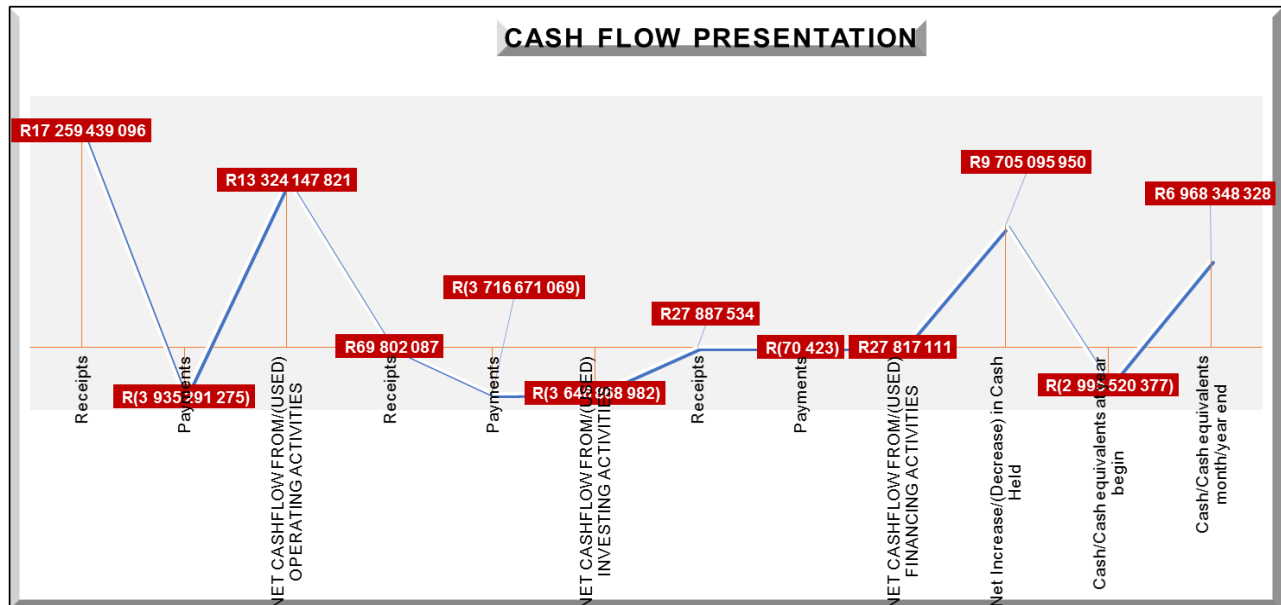
**Table 11 : Cash Flow**

Cashflow M11 May 2021

R '000	Receipts	Payments	NET CASHFLOW FROM/(USED) OPERATING ACTIVITIES	Receipts	Payments	NET CASHFLOW FROM/(USED) INVESTING ACTIVITIES	Receipts	Payments	NET CASHFLOW FROM/(USED) FINANCING ACTIVITIES	Net Increase/(Decrease) in Cash Held	Cash/Cash equivalents at year begin	Cash/Cash equivalents month/year end
Capricorn	5 009 264	(534 842)	4 474 422	540	(771 749)	(771 209)	(332)	(70)	(402)	3 702 811	(7 12 296)	3 012 188
Mopani	4 266 602	(29 419)	4 237 183	1833	(908 794)	(906 961)	32 646	-	32 646	3 362 867	72 850	3 477 662
Sekhukhune	1 775 087	(1 882 429)	(107 341)	6 1747	(526 918)	(465 171)	(1278)	-	(1278)	(573 790)	895 372	534 676
Vhembe	3 740 612	(922 977)	2 817 635	1891	(1 119 376)	(1 117 486)	(309)	-	(309)	1 699 840	(3 801 345)	(2 155 926)
Waterberg	2 467 873	(565 624)	1 902 249	3 792	(389 834)	(386 042)	(2 840)	-	(2 840)	15 133 367	549 899	2 099 749
<b>Total</b>	<b>17 259 439</b>	<b>(3 935 291)</b>	<b>13 324 148</b>	<b>69 802</b>	<b>(3 716 671)</b>	<b>(3 646 869)</b>	<b>27 888</b>	<b>(70)</b>	<b>27 817</b>	<b>9 705 096</b>	<b>(2 995 520)</b>	<b>6 968 348</b>

Source: National Treasury Local Government Database

**Figure 5 : Cashflow Performance**



Source: National Treasury Local Government Database



As per the data strings drawn from LG database, cash and cash equivalents at the period beginning reflected a negative balance of R3 billion and a positive closing balance of R6.9 billion in May 2021. The reported information is inaccurate because of non-alignment of schedule C and data strings as well as incorrect mapping. LPT will continue to work with municipalities to ensure full alignment between council approved documents and what is contained in the financial systems of municipalities.

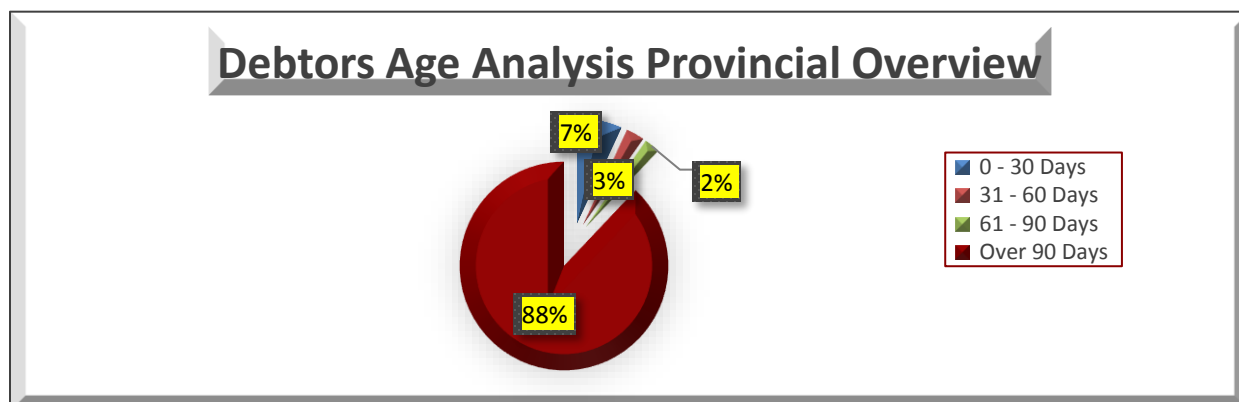
### 5.4.5 Debt Management

**Table 12 : Debtors Age Analysis**

Debtors Detail - M11 May 2021									
R '000	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total
	Total	%	Total	%	Total	%	Total	%	Total
Capricorn	167 607	6%	81 220	3%	63 710	2%	2 350 417	88%	2 662 953
Mopani	353 602	10%	74 253	2%	61 090	2%	3 188 866	87%	3 677 810
Sekhukhune	32 258	3%	15 212	2%	14 965	2%	895 264	93%	957 700
Vhembe	83 625	7%	57 392	5%	60 634	5%	1 068 449	84%	1 270 100
Waterberg	121 034	5%	81 943	3%	67 333	3%	2 264 846	89%	2 535 155
<b>Total</b>	<b>758 126</b>	<b>7%</b>	<b>310 020</b>	<b>3%</b>	<b>267 731</b>	<b>2%</b>	<b>9 767 841</b>	<b>88%</b>	<b>11 103 719</b>

Source: National Treasury Local Government Database

**Figure 6 : Debtors Age Analysis - Provincial Overview**



Source: National Treasury Local Government Database

The figure above reveals that 88 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 93 percent followed by Waterberg at 89 percent. Capricorn, Mopani, and Vhembe respectively have debtors over 90 Days at 88, 87 and 84 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.

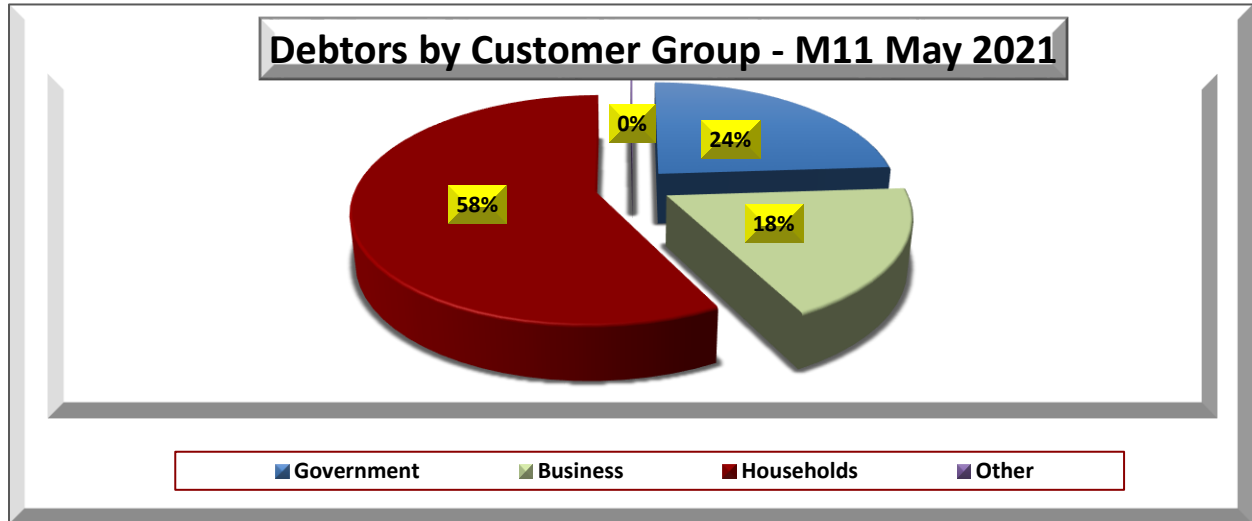
**Table 13 : Debtors by Customer per district**

Debtors by Customer Group - M11 May 2021									
R '000	Government		Business		Households		Other		Total
	Total	%	Total	%	Total	%	Total	%	
Capricorn	292 538	11%	985 959	37%	1 382 398	52%	2 059	0	2 662 953
Mopani	395 158	11%	413 165	11%	2 869 475	78%	12	0%	3 677 810
Sekhukhune	514 378	54%	181 617	19%	280 390	29%	-18 685	-2%	957 700
Vhembe	202 631	16%	244 932	19%	822 538	65%	0	0%	1 270 100
Waterberg	1 264 159	50%	227 576	9%	1 043 420	41%	0	0%	2 535 155
<b>Total</b>	<b>2 668 863</b>	<b>24%</b>	<b>2 053 249</b>	<b>18%</b>	<b>6 398 220,33</b>	<b>58%</b>	<b>-16 614</b>	<b>0%</b>	<b>11 103 719</b>

Source: National Treasury Local Government Database

Table 13 above indicates that the total debtors up to the end of May 2021 categorized by customer group amounted to R11.1 billion. Outstanding debtors in respect of Households are the highest at R6.4 billion or 58 percent of the total debtors.

**Figure 7 : Debtors by Customer Group**



Source: National Treasury Local Government Database

Figure 7 indicates that government entities contribute the second largest share at 24 per cent or R2.67 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.

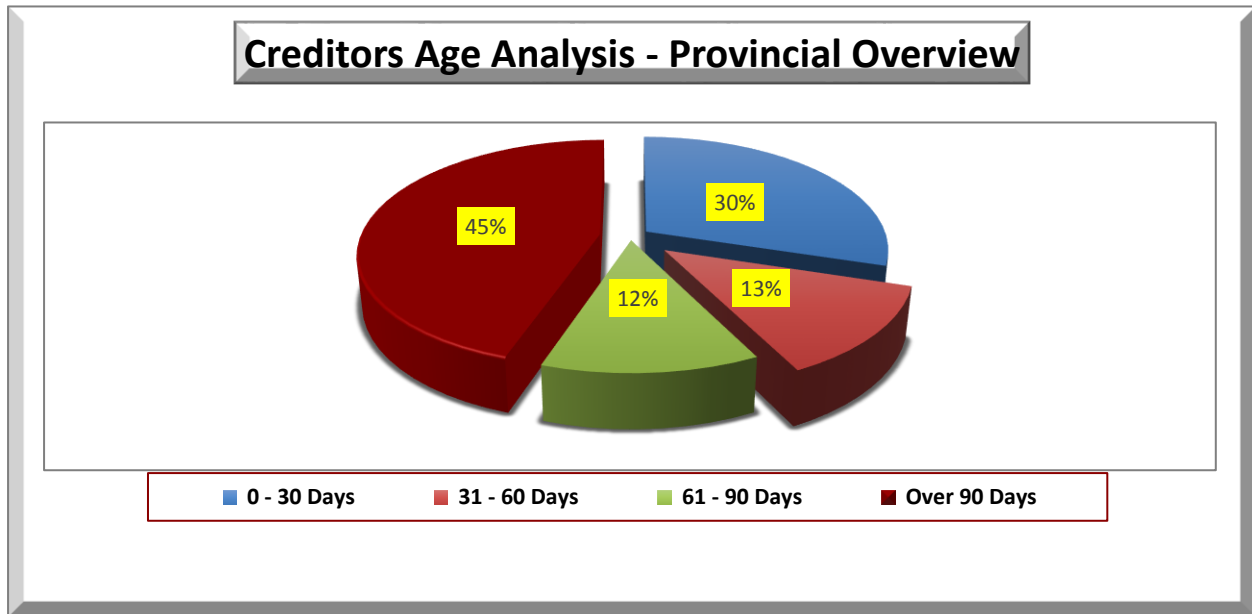
**Table 14 : Creditors Age Analysis per District**

Creditor Age Analysis - M11 May 2021									
R '000	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total
	Total	%	Total	%	Total	%	Total	%	Total
Capricorn	120 928	99%	674	1%	-	0%	540	0%	122 142
Mopani	4 823	2%	85 344	32%	5 947	2%	171 205	64%	267 320
Sekhukhune	17 400	15%	12 275	11%	86 018	74%	0	0%	115 694
Vhembe	28 114	64%	10	0%	2 217	5%	13 849	31%	44 191
Waterberg	63 641	27%	2 662	1%	4 334	2%	167 836	70%	238 473
<b>Total</b>	<b>234 906</b>	<b>30%</b>	<b>100 966</b>	<b>13%</b>	<b>98 517</b>	<b>13%</b>	<b>353 430</b>	<b>45%</b>	<b>787 819</b>

Source: National Treasury Local Government Database

Figure 8 below provides snapshot overview of the Creditors Ageing.

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



Source: National Treasury Local Government Database

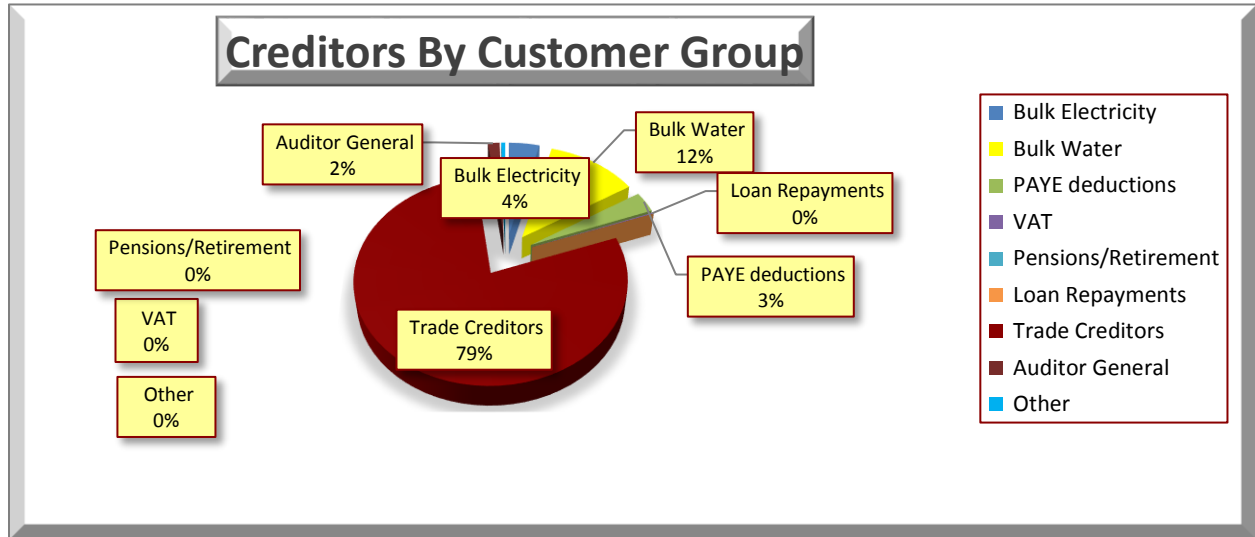
Table 14 and Figure 8 above indicates that the total creditors for the period ending May categorized by district amounted to R787 million. Outstanding creditors over 90 days are the highest at R353 million or 45 per cent of the total creditors.

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

Creditor Age Analysis - M11 May 2021																			
R '000	Bulk Electricity		Bulk Water		PAYE deductions		VAT		Pensions/Retireme		Loan Repayments		Trade Creditors		Auditor General		Other		Total
	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	
Capricorn	193	0%	-	0%	-	0%	-	0%	-	0%	-	0%	121479	99%	-	0,00%	470	0%	122 142
Mopani	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	265 609	99%	1147	0,43%	564	0%	267 320
Sekhukhune	-	0%	80 243	69%	-	0%	-	0%	-	0%	-	0%	33 328	29%	-	0,00%	2 122	2%	115 694
Vhembe	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	44 323	100%	-	0,00%	- 132	0%	44 191
Waterberg	31440	13%	14 335	6%	25 469	11%	1210	1%	-	0%	-	0%	154 034	65%	10 994	4,61%	992	0%	238 473
<b>Total</b>	<b>31632</b>	<b>13%</b>	<b>94 578</b>	<b>12%</b>	<b>25 469</b>	<b>3%</b>	<b>1210</b>	<b>0%</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>0%</b>	<b>618 773</b>	<b>79%</b>	<b>12 141</b>	<b>1,54%</b>	<b>4 016</b>	<b>1%</b>	<b>787 819</b>

Source: National Treasury Local Government Database

**Figure 9 : Creditors by Customer Group**



Source: National Treasury Local Government Database

The assessment of the creditor’s data as submitted by municipalities to the National Treasury Local Government database revealed that the data is incomplete, thus not credible. Municipalities are completing the schedules incorrectly. Sometimes there is just no information completed at all while it is clear that municipalities are owing creditors. However, the report shows that the Trade Creditors category is the highest contributing 79 percent to the total amount.

#### **5.4.6 Spending on Conditional Grant**

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

## 5.4.6 Spending on Conditional Grant

Table 16 : Conditional Grants

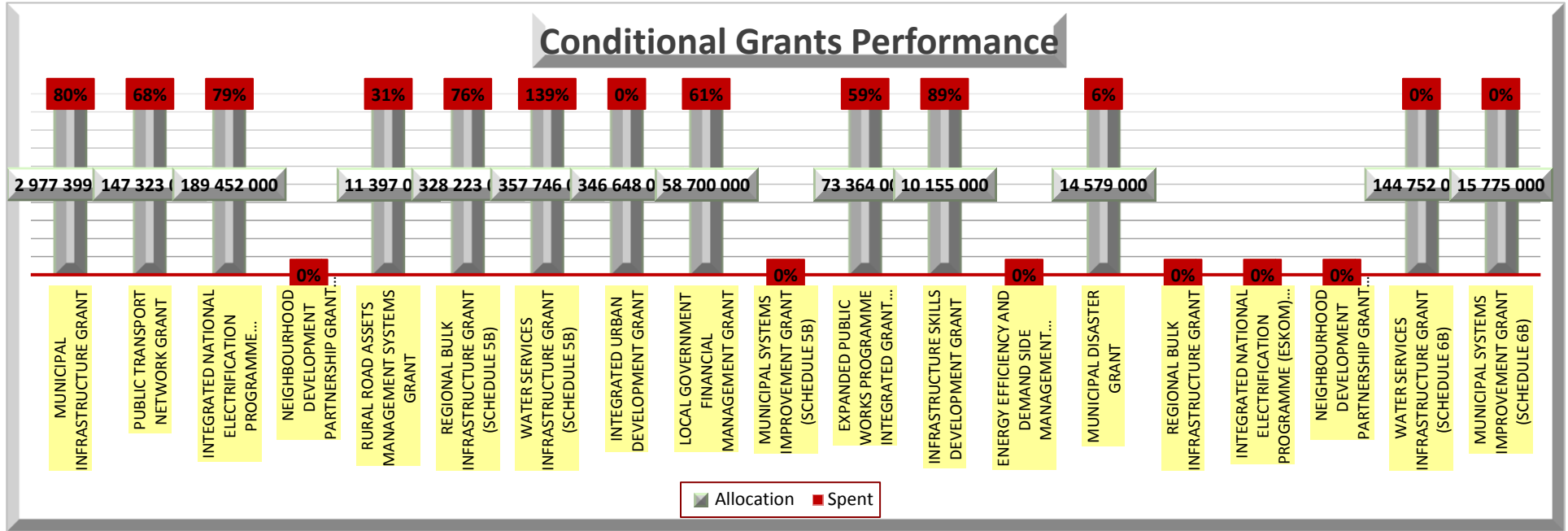
Overall	Municipal Infrastructure Grant	Public Transport Network Grant	Integrated National Electrification Programme (Municipal) Grant	Neighbourhood Development Partnership Grant (Capital Grant)	Rural Road Assets Management Systems Grant	Regional Bulk Infrastructure Grant (Schedule 5B)	Water Services Infrastructure Grant (Schedule 5B)	Integrated Urban Development Grant	Local Government Financial Management Grant	Municipal Systems Improvement Grant (5B)
Allocation	2 977 399 000	147 323 000	189 452 000	-	11 397 000	328 223 000	357 746 000	346 648 000	58 700 000	-

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) Grant	Neighbourhood Development Partnership Grant	Water Services Infrastructure Grant (Schedule 6B)	Municipal Systems Improvement Grant (Schedule 6B)
Allocation	73,364,000	10,155,000	-	14,579,000	-	-	-	144,752,000	15,775,000
Spent	59%	89%	-	6%	-	-	-	0%	0%

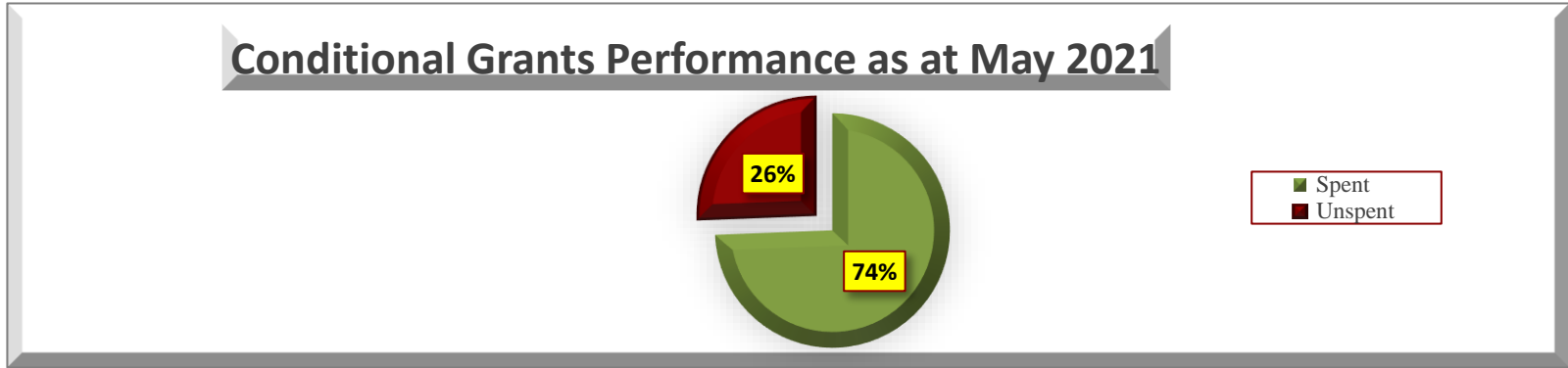
Source: National Treasury Local Government Database

Figure 10 : Conditional Grants



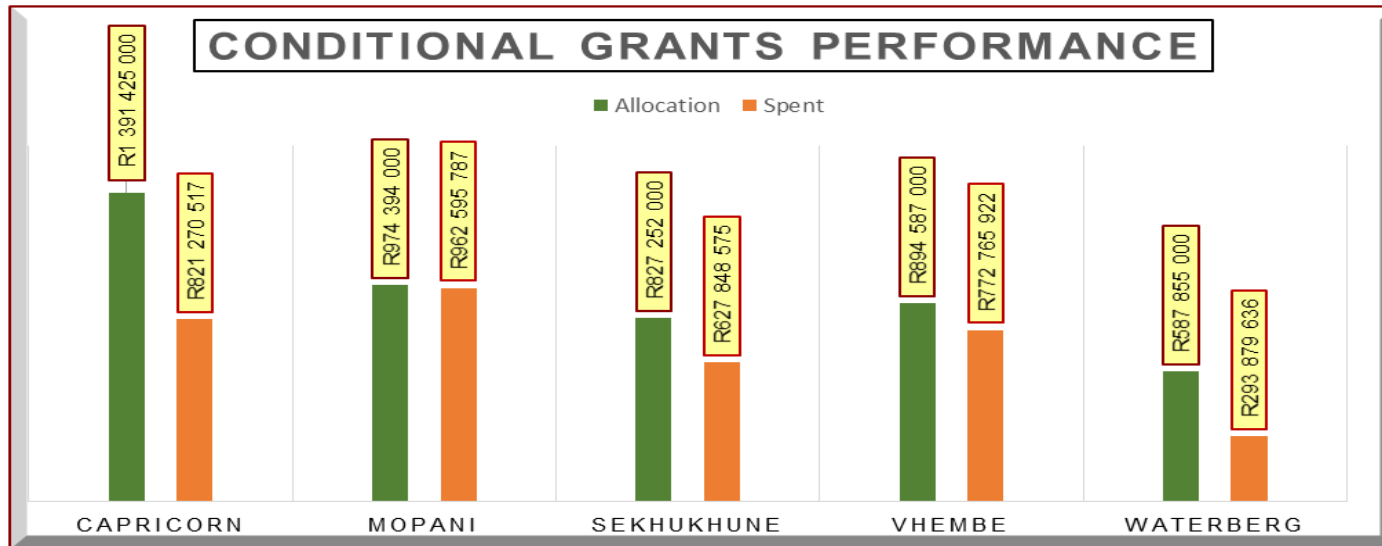
Source: National Treasury Local Government Database

**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 May 2021, the aggregate conditional grants spending stood at 74 percent for the 19 Grants. This is an improvement of 21 percent from the Month of April which closed with 53 percent spending. 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.





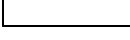
## 7 mSCOA - Summary - Upload and Segment Validation

The color-coded table below shows the status of Limpopo municipalities' financial submissions and validations with regards to ORGB, PROR, ADJB, PRAD, M01 to M11 as at 31 May 2021. For M11 only Vhembe has submission errors.

**Table 17 : mSCOA uploads**

<b>MSCOA - Summary - Upload and Segment Validation</b>																
		Green = correct (Phase 2), Yellow = Segment errors (Phase 2), Orange = Submitted with Error (Phase 1), Red = Outstanding, Blue = 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 is required														
		Projected months on the budget forms are temporarily not validated on (Charges and Recoveries Balance) and (Trial Balance)														
		2021														
		ORGB	PROR	ADJB	PRAD	M01	M02	M03	M04	M05	M06	M07	M08	M09	M10	M11
Ba-Fhalaborwa	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

## **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 reporting on mSCoA remains relatively good however the credibility of the reported figures remains a challenge particularly about cash flow and capital expenditure. Grant spending remains significantly lower than projection which is worrying as funds could be reverted to the National Revenue Fund should they not be fully spend by the end of the financial year. Also worrying are the low revenue actuals versus the year-to-date projections. This could be indicative of the continued economic pressures on households and businesses because of the pandemic.

## Appendices

### Appendix - 1: Operating Revenue

Appendix 1: Operating Revenue - M11 May 2021													
R'000	Original Budget	Adjusted Budget	YTD Budget	YTD Actual	% of year to date Budget	Property Rates Billed 1	Service Charges					Other Revenue	Transfers Recognised
							Electricity Billed	Water Billed	Sanitation Billed	Refuse Removal Billed	Other Service Charges Billed		
Blouberg	293 567	327 347	299 869	304 197	101%	27 352	24 801	3 896	727	1 316	6 267	1 174	238 664
Capricorn	744 334	776 690	766 249	800 989	105%	-	-	65 389	9 216	-	20 400	1 639	704 345
Lepelle-Nkumpi	390 754	440 637	403 917	482 917	120%	28 715	-	60 550	7 882	5 946	54 725	3 330	321 769
Molemole	236 665	262 679	240 286	255 119	106%	46 449	7 195	390	272	2 408	14 944	150	183 312
Polokwane	3 807 023	3 945 509	3 616 060	3 219 492	89%	432 778	954 462	187 258	103 164	114 023	209 656	30 793	1 187 356
<b>Total</b>	<b>5 472 344</b>	<b>5 752 862</b>	<b>5 326 381</b>	<b>5 062 713</b>	<b>95%</b>	<b>535 294</b>	<b>986 458</b>	<b>317 483</b>	<b>121 260</b>	<b>123 693</b>	<b>305 993</b>	<b>37 085</b>	<b>2 635 447</b>
Ba-phalaborwa	583 963	605 283	552 081	396 958	72%	60 014	54 393	-	-	12 541	63 311	9 179	197 520
Greater Giyani	539 471	532 877	488 470	393 937	81%	63 589	-	8	3	6 725	41 258	34 459	247 895
Greater Letaba	415 796	453 788	418 509	412 705	99%	10 728	18 160	3 423	1 301	4 368	27 782	6 694	340 248
Greater Tzaneen	1 316 707	1 378 897	1 255 243	5 940 092	473%	68 803	4 819 113	-	-	26 104	56 473	4 682	964 917
Maruleng	280 558	309 331	282 788	253 498	90%	50 209	-	939	223	2 029	9 564	29 646	160 888
Mopani	1 392 850	1 524 421	1 382 036	719 909	52%	-	-	-	-	-	7 209	597	712 104
<b>Total</b>	<b>4 529 344</b>	<b>4 804 597</b>	<b>4 379 128</b>	<b>8 117 099</b>	<b>185%</b>	<b>253 343</b>	<b>4 891 665</b>	<b>4 370</b>	<b>1 527</b>	<b>51 768</b>	<b>205 597</b>	<b>85 257</b>	<b>2 623 572</b>
Elias Mokoaledi	531 568	525 270	516 477	495 318	96%	36 141	81 765	-	-	8 153	21 716	1 522	346 020
Ephraim Mogale	290 442	320 440	293 234	299 046	102%	36 726	63 516	-	-	4 893	7 358	825	185 729
Tubatse Fetakgomo	678 206	783 513	716 475	728 429	102%	109 305	-	-	-	21 087	36 531	753	560 754
Makhuduthamaga	382 388	435 971	399 640	1 214 281	304%	99 645	-	-	-	292	101 204	15 360	997 780
Sekhukhune	1 040 056	1 170 255	1 072 733	1 148 668	107%	-	-	66 804	11 289	-	25 228	81 400	963 947
<b>Total</b>	<b>2 922 659</b>	<b>3 235 449</b>	<b>2 998 559</b>	<b>3 885 744</b>	<b>130%</b>	<b>281 817</b>	<b>145 281</b>	<b>66 804</b>	<b>11 289</b>	<b>34 424</b>	<b>192 037</b>	<b>99 860</b>	<b>3 054 231</b>
Makhado	971 499	1 066 650	975 069	917 857	94%	80 019	303 219	-	61	11 789	39 875	10 607	472 288
Musina	384 580	427 060	391 191	398 907	102%	20 444	109 199	26 008	963	11 291	30 174	4 607	196 221
Collins Chabane	480 148	541 634	498 498	431 351	87%	31 563	-	-	-	3 887	(89 540)	4 338	481 103
Thulamela	772 856	820 427	751 653	775 161	103%	80 311	-	-	-	23 249	63 754	12 499	595 348
Vhembe	1 358 918	1 651 122	1 495 774	1 510 056	101%	-	-	248 676	30	-	25 379	3 152	1 232 818
<b>Total</b>	<b>3 968 002</b>	<b>4 506 893</b>	<b>4 112 185</b>	<b>4 033 331</b>	<b>98%</b>	<b>212 337</b>	<b>412 417</b>	<b>274 684</b>	<b>1 054</b>	<b>50 217</b>	<b>69 642</b>	<b>35 202</b>	<b>2 977 779</b>
Bela bela	446 198	454 250	417 471	362 576	87%	72 996	102 569	33 284	18 376	8 631	19 955	2 530	104 235
Lephalale	593 416	645 748	554 853	559 372	101%	94 719	154 755	30 937	15 879	14 201	50 861	3 501	194 518
Modimolle-Mookgosi	728 863	748 301	685 558	384 318	56%	99 786	41 483	54 178	5 718	3 411	50 062	4 179	125 503
Mogalakwena	1 080 306	1 152 301	1 050 855	976 376	93%	74 817	221 470	88 853	17 033	16 424	67 984	1 958	487 838
Thabazimbi	417 105	417 100	382 342	238 015	62%	73 680	35 752	63 066	23 131	14 665	26 889	832	-
Waterberg	150 268	153 371	140 856	148 424	105%	-	-	-	-	-	3 511	1 239	143 675
<b>Total</b>	<b>3 416 157</b>	<b>3 571 072</b>	<b>3 231 935</b>	<b>2 669 081</b>	<b>83%</b>	<b>415 997</b>	<b>556 029</b>	<b>270 318</b>	<b>80 138</b>	<b>57 331</b>	<b>219 263</b>	<b>14 239</b>	<b>1 055 768</b>

Source: National Treasury Local Government Database

## Appendix - 2: Operating Expenditure

Appendix 2: Operating Expenditure - M11 MAY 2021														
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	334 389	357 129	326 308	234 188	72%	103 637	15 172	-	-	30 174	51 106	-	-	34 100
Capricorn	811 842	875 428	1 042 676	633 371	61%	291 506	13 809	-	71 624	-	108 072	-	-	148 359
Lepelle-Nkumpi	309 806	344 249	315 560	222 937	71%	88 511	20 780	1 944	26 921	-	43 967	-	-	40 834
Molmole	224 252	247 051	224 289	183 615	82%	79 254	11 866	-	14 552	9 148	29 865	-	-	38 930
Potokwane	3 679 467	3 816 733	3 485 109	2 839 494	81%	871 680	35 452	46 876	-	678 070	742 987	-	27 305	437 124
<b>Total</b>	<b>5 359 757</b>	<b>5 640 590</b>	<b>5 393 941</b>	<b>4 113 604</b>	<b>76%</b>	<b>1 434 587</b>	<b>97 059</b>	<b>48 820</b>	<b>113 096</b>	<b>717 392</b>	<b>975 998</b>	<b>-</b>	<b>27 305</b>	<b>699 347</b>
Ba-phalaborwa	581 253	589 518	537 653	308 795	57%	95 795	12 423	-	21 846	74 122	38 852	-	-	65 756
Greater Giyani	458 119	465 826	427 007	281 418	66%	133 914	21 571	-	-	-	81 300	-	955	43 678
Greater Letaba	360 353	365 365	337 699	280 972	83%	96 658	23 460	45	9	11 605	59 904	-	-	89 291
Greater Tzaneen	1 287 355	1 280 721	1 176 401	813 369	69%	284 092	18 873	-	1	287 919	51 532	-	22 869	148 082
Maruleng	228 715	233 338	213 355	67 674	32%	20 586	2 780	-	-	365	17 955	-	-	25 987
Mopani	1 280 968	1 444 850	1 314 610	1 145 163	87%	392 146	36 136	-	-	-	114 548	-	-	602 331
<b>Total</b>	<b>4 196 762</b>	<b>4 379 619</b>	<b>4 006 726</b>	<b>2 897 390</b>	<b>72%</b>	<b>1 023 192</b>	<b>115 244</b>	<b>45</b>	<b>21 856</b>	<b>374 012</b>	<b>364 092</b>	<b>-</b>	<b>23 824</b>	<b>975 126</b>
Elias Mokoaledi	512 449	516 328	482 686	366 998	76%	139 427	22 259	1	-	73 801	71 726	-	2 738	57 046
Ephraim Mogale	308 530	319 574	292 361	170 378	58%	69 611	11 000	-	-	34 635	27 069	-	-	28 062
Tubatse Fetikgomo	607 065	659 941	603 448	543 492	90%	170 527	27 225	150 466	-	-	127 937	-	641	66 696
Makhuduhamega	317 980	353 320	323 876	738 166	228%	198 775	56 770	-	73 593	-	297 498	-	13 279	98 251
Sekhukhune	938 629	1 097 649	1 006 177	807 625	80%	370 718	13 639	67	-	-	145 861	-	2 151	275 189
<b>Total</b>	<b>2 684 672</b>	<b>2 946 812</b>	<b>2 708 548</b>	<b>2 626 659</b>	<b>97%</b>	<b>949 058</b>	<b>130 893</b>	<b>150 533</b>	<b>73 593</b>	<b>108 436</b>	<b>670 092</b>	<b>-</b>	<b>18 809</b>	<b>525 244</b>
Makrabo	965 598	1 040 033	947 988	842 294	89%	263 524	23 946	13 700	115 761	223 472	97 096	-	-	104 795
Musina	380 874	416 594	415 056	233 922	56%	133 123	9 641	-	-	35 196	24 744	-	5 027	26 191
Collins Chabane	362 821	405 502	364 135	268 972	74%	95 861	21 001	-	19 981	-	68 019	-	6 796	57 314
Thulamela	700 095	728 578	689 859	493 012	74%	261 199	28 182	26 077	49 639	-	60 642	-	6 852	60 422
Vhembe	1 271 547	1 511 457	1 364 582	1 077 670	79%	587 089	12 594	-	127 120	-	191 243	-	-	159 623
<b>Total</b>	<b>3 680 936</b>	<b>4 102 165</b>	<b>3 781 620</b>	<b>2 915 870</b>	<b>78%</b>	<b>1 340 795</b>	<b>95 365</b>	<b>39 777</b>	<b>312 501</b>	<b>258 669</b>	<b>441 744</b>	<b>-</b>	<b>18 675</b>	<b>408 345</b>
Bela bela	424 227	438 032	402 765	345 200	86%	132 382	6 886	19 380	-	90 879	38 063	-	-	57 610
Lephalale	591 085	625 845	568 066	473 687	83%	189 639	11 661	-	57 570	109 954	40 306	-	305	64 253
Modimole-Mookgopong	726 353	735 402	674 628	282 661	42%	74 743	4 602	520	1 598	138 815	37 548	-	-	24 837
Mogalakwena	1 031 344	1 077 357	981 482	765 978	78%	334 716	22 038	(6)	46 996	190 130	106 396	-	15	65 693
Thabazimbi	412 030	396 330	364 534	262 509	72%	113 658	7 157	1 456	-	61 714	30 830	-	-	47 694
Waterberg	184 926	183 462	168 544	147 084	87%	103 378	7 967	-	5 835	-	7 142	-	-	22 762
<b>Total</b>	<b>3 369 965</b>	<b>3 456 428</b>	<b>3 160 019</b>	<b>2 277 120</b>	<b>72%</b>	<b>948 515</b>	<b>60 311</b>	<b>21 330</b>	<b>111 999</b>	<b>591 491</b>	<b>260 285</b>	<b>-</b>	<b>319</b>	<b>282 849</b>

Source: National Treasury Local Government Database

## Appendix - 3: Capital Source of Finance

Appendix 3: Capital Source of Finance - M11 May 2021															
R thousands	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		
Blouberg	60 874	69 583	63 940	41 135	64%			4 888	-	36 247	-	-	-	-	-
Capricorn	321 377	426 385	375 063	400 971	107%			103 190	-	278 004	-	-	-	-	-
Lepelle-Nkumpi	134 668	167 520	153 560	36 509	24%			13 703	-	22 806	-	-	-	-	-
Molemole	61 599	61 590	57 297	42 356	74%			7 162	-	35 194	-	-	-	-	-
Polokwane	1 201 499	1 039 881	975 044	566 261	58%			91 364	-	474 897	-	-	-	0	-
<b>Total</b>	<b>1 780 017</b>	<b>1 764 959</b>	<b>1 624 903</b>	<b>1 087 232</b>	<b>67%</b>	<b>-</b>	<b>-</b>	<b>220 305</b>	<b>-</b>	<b>847 149</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>-</b>
Ba-phalaborwa	45 963	50 198	42 015	21 095	50%			2 376	-	18 719	-	-	-	-	-
Greater Giyani	138 638	127 337	116 725	68 551	59%			29 744	-	38 807	-	-	-	-	-
Greater Letaba	119 672	149 621	133 669	81 070	61%			37 094	-	44 002	-	-	-	-	-
Greater Tzaneen	130 973	157 193	142 772	87 904	62%			5 450	-	72 407	-	-	-	10 047	-
Maruleng	171 219	170 758	156 582	78 391	50%			10 467	-	46 231	-	-	-	-	-
Mopani	567 412	847 595	748 394	533 417	71%			141 897	-	390 763	-	-	-	-	-
<b>Total</b>	<b>1 173 878</b>	<b>1 502 700</b>	<b>1 340 156</b>	<b>870 427</b>	<b>65%</b>	<b>-</b>	<b>-</b>	<b>227 027</b>	<b>-</b>	<b>610 930</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10 047</b>	<b>-</b>
Elias Motsoaledi	89 280	88 323	74 048	69 760	94%			12 107	-	57 652	-	-	-	-	-
Ephraim Mogale	57 316	86 714	79 065	46 288	59%			7 985	-	38 283	-	-	-	-	-
Tubatse Fetakgomo	150 893	267 514	238 930	134 829	56%			83 857	-	45 626	5 346	-	-	-	-
Makhuduthamaga	126 328	144 571	132 523	2 146 531	1620%			193 114	-	162 282	-	-	-	-	-
Sekhukhune	466 886	505 585	463 453	352 682	76%			15 609	-	337 074	-	-	-	-	-
<b>Total</b>	<b>890 702</b>	<b>1 092 706</b>	<b>988 018</b>	<b>2 750 070</b>	<b>278%</b>	<b>-</b>	<b>-</b>	<b>312 673</b>	<b>-</b>	<b>640 917</b>	<b>5 346</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Makhado	247 179	293 671	272 850	42 729	16%			12 351	-	2 163	-	-	-	-	-
Musina	39 112	48 684	62 329	31 631	197%			-	-	29 115	-	-	2 325	-	-
Collins Chabane	362 247	351 578	323 436	239 642	74%			155 386	-	80 995	-	-	-	-	-
Thulamela	190 000	189 390	173 679	98 892	57%			50 292	-	48 590	-	-	-	-	-
Vhembe	766 997	895 114	810 196	543 748	67%			83 604	-	449 405	-	-	-	-	-
<b>Total</b>	<b>1 605 534</b>	<b>1 778 437</b>	<b>1 642 490</b>	<b>956 643</b>	<b>58%</b>	<b>-</b>	<b>-</b>	<b>301 633</b>	<b>-</b>	<b>610 268</b>	<b>-</b>	<b>-</b>	<b>2 325</b>	<b>-</b>	<b>-</b>
Bela bela	85 415	79 613	80 553	57 647	72%			4 170	-	53 477	-	-	-	-	-
Lephalale	110 992	223 737	197 210	87 845	45%			22 460	-	65 385	-	-	-	-	-
Modimolle-Mookgop	70 398	112 223	97 410	41 087	42%			7	-	40 366	-	-	-	-	-
Mogalakwena	326 344	255 559	234 604	123 649	53%			-	-	123 649	-	-	-	-	-
Thabazimbi	96 503	105 935	96 007	72 434	75%			-	-	68 659	3 774	-	-	-	-
Waterberg	14 939	14 639	13 547	4 736	35%			4 659	-	-	-	-	-	-	-
<b>Total</b>	<b>704 591</b>	<b>791 706</b>	<b>719 332</b>	<b>387 397</b>	<b>54%</b>	<b>-</b>	<b>-</b>	<b>31 296</b>	<b>-</b>	<b>351 536</b>	<b>3 774</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Source: National Treasury Local Government Database

## Appendix – 4: Capital Expenditure

Appendix 4: Capital Expenditure - M11 May 2021													
R'000	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	63 940	41 135	64%	11 013	-	-	282	2 061	-	27 779	-
Capricorn	321 377	426 385	375 063	400 971	107%	-	366 350	-	-	33 336	1 285	-	-
Lepelle-Nkumpi	134 668	167 520	153 560	36 509	24%	2 274	-	-	-	906	4 837	28 492	-
Molemole	61 599	61 590	57 297	42 356	74%	11 998	-	28 538	-	1 819	-	-	-
Polokwane	1 201 499	1 039 881	975 044	566 261	58%	22 169	148 473	157 546	3 210	50 912	39 265	144 686	-
<b>Total</b>	<b>1 780 017</b>	<b>1 764 959</b>	<b>1 624 903</b>	<b>1 087 232</b>	<b>67%</b>	<b>47 455</b>	<b>514 822</b>	<b>186 084</b>	<b>3 491</b>	<b>89 035</b>	<b>45 387</b>	<b>200 957</b>	<b>-</b>
Ba-phalaborwa	45 963	50 198	42 015	21 095	50%	1 742	-	-	-	-	-	19 353	-
Greater Giyani	138 638	127 337	116 725	68 551	59%	2 402	-	-	23 473	9 096	215	33 364	-
Greater Letaba	119 672	149 621	133 669	81 070	61%	8 778	-	1 009	644	(26 993)	29 377	68 255	-
Greater Tzaneen	130 973	157 193	142 772	87 904	62%	10 648	-	-	-	349	1 188	75 719	-
Maruleng	171 219	170 758	156 582	78 391	50%	-	-	-	-	2 337	420	75 634	-
Mopani	567 412	847 595	748 394	533 417	71%	-	515 157	-	-	5 718	-	12 541	-
<b>Total</b>	<b>1 173 878</b>	<b>1 502 700</b>	<b>1 340 156</b>	<b>870 427</b>	<b>65%</b>	<b>23 571</b>	<b>515 157</b>	<b>1 009</b>	<b>24 117</b>	<b>(9 494)</b>	<b>31 201</b>	<b>284 866</b>	<b>-</b>
Elias Motsoaledi	89 280	88 323	74 048	69 760	94%	12 001	-	-	-	907	1 066	55 785	-
Ephraim Mogale	57 316	86 714	79 065	46 268	59%	2 104	-	-	-	479	32	43 652	-
Tubatse Fetakgodi	150 893	267 514	238 930	134 829	56%	-	-	1 201	162	90 379	420	42 668	-
Makhuduthamaga	126 328	144 571	132 523	2 146 531	1620%	14 261	-	-	56 060	1 807 357	17 730	251 123	-
Sekhukhune	466 886	505 585	463 453	352 682	76%	-	352 682	-	-	-	-	-	-
<b>Total</b>	<b>890 702</b>	<b>1 092 706</b>	<b>988 018</b>	<b>2 750 070</b>	<b>278%</b>	<b>28 367</b>	<b>352 682</b>	<b>1 201</b>	<b>56 222</b>	<b>1 899 122</b>	<b>19 248</b>	<b>393 228</b>	<b>-</b>
Makhado	247 179	293 671	272 850	42 729	16%	595	-	-	-	40 142	-	1 992	-
Musina	39 112	48 684	62 329	31 631	51%	2 325	-	-	-	191	-	29 115	-
Collins Chabane	362 247	351 578	323 436	239 642	74%	106 626	-	-	24 449	22 073	24 066	62 429	-
Thulamela	190 000	189 390	173 679	98 892	57%	-	-	-	581	1 922	12 173	84 217	-
Vhembe	766 997	895 114	810 196	543 748	67%	-	495 029	-	-	1 864	5 145	41 710	-
<b>Total</b>	<b>1 605 534</b>	<b>1 778 437</b>	<b>1 642 490</b>	<b>956 643</b>	<b>58%</b>	<b>109 546</b>	<b>495 029</b>	<b>-</b>	<b>25 030</b>	<b>66 192</b>	<b>41 383</b>	<b>219 463</b>	<b>-</b>
Bela bela	85 415	79 613	80 553	57 647	72%	11 245	20 329	6 129	-	2 880	7 818	9 246	-
Lephalale	110 992	223 737	197 210	87 845	45%	10 593	26 160	4 731	5 058	9 066	4 356	27 882	-
Modimolle-Mookgosi	70 398	112 223	97 410	41 087	42%	13 934	4 889	7 475	9 491	-	1 608	3 690	-
Mogalakwena	326 344	255 559	234 604	123 649	53%	10 463	97 453	1 310	-	-	1 411	13 012	-
Thabazimbi	96 503	105 935	96 007	72 434	75%	5 531	36 860	13 201	-	-	1 070	1 618	####
Waterberg	14 939	14 639	13 547	4 736	35%	-	-	-	-	4 217	-	519	-
<b>Total</b>	<b>704 591</b>	<b>791 706</b>	<b>719 332</b>	<b>387 397</b>	<b>54%</b>	<b>51 766</b>	<b>185 691</b>	<b>32 847</b>	<b>14 548</b>	<b>16 163</b>	<b>16 263</b>	<b>55 967</b>	<b>####</b>

Source: National Treasury Local Government Database

## Appendix – 5: Cash Flow

R '000	NET CASHFLOW FROM/(USED) OPERATING ACTIVITIES	NET CASHFLOW FROM/(USED) INVESTING ACTIVITIES	NET CASHFLOW FROM/(USED) FINANCING ACTIVITIES	Net Increase/(Decrease) in Cash Held	Cash/Cash equivalents at year begin	Cash/Cash equivalents month/year end
Blouberg	64 994	(38 561)	-	26 432	41 261	67 940
Capricorn	17 942	-	(70)	17 871	3	17 879
Lepelle-Nkumpi	537 695	(36 509)	(151)	501 035	12	501 040
Molemole	19 864	(21 032)	(52)	(1 220)	24 594	44 802
Polokwane	3 833 927	(675 107)	(128)	3 158 692	(778 166)	2 380 526
<b>Total</b>	<b>4 474 422</b>	<b>(771 209)</b>	<b>(402)</b>	<b>3 702 811</b>	<b>(712 296)</b>	<b>3 012 188</b>
Ba-phalaborwa	224 084	(21 492)	5 012	207 604	-	207 604
Greater Giyani	-	-	-	-	-	-
Greater Letaba	274 311	(64 276)	(33)	210 002	-	250 636
Greater Tzaneen	1 806 483	(98 270)	27 656	1 735 869	-	1 737 179
Maruleng	292 880	(74 146)	10	218 745	75 015	293 760
Mopani	1 639 425	(648 778)	-	990 647	(2 165)	988 482
<b>Total</b>	<b>4 237 183</b>	<b>(906 961)</b>	<b>32 646</b>	<b>3 362 867</b>	<b>72 850</b>	<b>3 477 662</b>
Elias Motsoaledi	(257 942)	(73 171)	44	(331 070)	897 081	566 011
Ephraim Mogale	358 260	(52 014)	(987)	305 260	(192 085)	113 175
Tubatse Fetakgodi	490 480	(122 711)	-	367 769	190 376	590 541
Makhuduthamaga	-	-	-	-	-	-
Sekhukhune	(698 139)	(217 275)	(335)	(915 749)	-	(735 051)
<b>Total</b>	<b>(107 341)</b>	<b>(465 171)</b>	<b>(1 278)</b>	<b>(573 790)</b>	<b>895 372</b>	<b>534 676</b>
Makhado	911 638	(136 134)	(297)	775 208	(202 263)	520 907
Musina	152 385	(29 776)	(17)	122 592	(169 509)	(49 300)
Collins Chabane	406 864	(256 552)	-	150 312	1 057 081	1 207 393
Thulamela	(57 815)	(103 318)	5	(161 129)	(264 921)	(426 049)
Vhembe	1 404 563	(591 706)	-	812 857	(4 221 732)	(3 408 876)
<b>Total</b>	<b>2 817 635</b>	<b>(1 117 486)</b>	<b>(309)</b>	<b>1 699 840</b>	<b>(3 801 345)</b>	<b>(2 155 926)</b>
Bela bela	335 601	(61 086)	63	274 578	604 556	<b>879 134</b>
Lephalale	440 397	(85 525)	(1 099)	353 774	-	<b>353 774</b>
Modimolle-Mookgosi	595 668	(46 619)	6	549 055	(194 612)	<b>356 104</b>
Mogalakwena	392 933	(106 299)	(1 817)	284 817	-	<b>320 730</b>
Thabazimbi	135 343	(85 890)	8	49 461	19 605	<b>69 066</b>
Waterberg	2 305	(624)	-	1 682	120 350	<b>120 942</b>
<b>Total</b>	<b>1 902 249</b>	<b>(386 042)</b>	<b>(2 840)</b>	<b>1 513 367</b>	<b>549 899</b>	<b>2 099 749</b>
<b>Grad Total</b>	<b>13 324 147 821,00</b>	<b>- 3 646 868 982,00</b>	<b>27 817 111,00</b>	<b>9 705 095 950,00</b>	<b>- 2 995 520 377,00</b>	<b>6 968 348 328,00</b>

Source: National Treasury Local Government Database



## Appendix – 6: Debtors Age Analysis

Appendix 6 : Debtors Age Analysis M11 May 2021									
R '000	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total
	Total	%	Total	%	Total	%	Total	%	Total
Blouberg	2 949	2%	1 260	1%	1 857	1%	144 416	96%	150 482
Capricorn	-	0%	-	0%	-	0%	-	0%	-
Lepelle-Nkumpi	18 735	2%	15 043	2%	13 846	2%	735 610	94%	783 234
Molemole	3 413	3%	3 306	3%	3 262	3%	94 666	90%	104 647
Polokwane	142 510	9%	61 610	4%	44 745	3%	1 375 725	85%	1 624 591
<b>Total</b>	<b>167 607</b>	<b>6%</b>	<b>81 220</b>	<b>3%</b>	<b>63 710</b>	<b>2%</b>	<b>2 350 417</b>	<b>88%</b>	<b>2 662 953</b>
Ba-Phalaborwa	40 405	2%	34 530	2%	27 290	1%	1 751 828	94%	1 854 053
Greater Giyani	11 145	2%	10 724	2%	10 239	2%	444 769	93%	476 877
Greater Letaba	8 815	3%	3 863	1%	3 144	1%	296 629	95%	312 451
Greater Tzaneen	293 237	28%	25 136	2%	20 416	2%	695 640	67%	1 034 429
Maruleng	-	0%	-	0%	-	0%	-	0%	-
Mopani	-	0%	-	0%	-	0%	-	0%	-
<b>Total</b>	<b>353 602</b>	<b>10%</b>	<b>74 253</b>	<b>2%</b>	<b>61 090</b>	<b>2%</b>	<b>3 188 866</b>	<b>87%</b>	<b>3 677 810</b>
Elias Motsoaledi	-	0%	-	0%	-	0%	-	0%	-
Ephraim Mogale	8 467	5%	2 871	2%	2 768	2%	143 562	91%	157 667
Tubatse	-	0%	-	0%	-	0%	-	0%	-
Makhuduthamag	6 554	1%	6 441	1%	6 458	1%	499 738	96%	519 191
Sekhukhune	17 238	6%	5 900	2%	5 740	2%	251 964	90%	280 842
<b>Total</b>	<b>32 258</b>	<b>3%</b>	<b>15 212</b>	<b>2%</b>	<b>14 965</b>	<b>2%</b>	<b>895 264</b>	<b>93%</b>	<b>957 700</b>
Makhado	32 958	9%	12 977	4%	11 363	3%	289 633	83%	346 932
Musina	10 040	9%	4 726	4%	3 931	4%	91 081	83%	109 778
Collins Chabane	2 944	1%	2 718	1%	2 663	1%	202 767	96%	211 092
Thulamela	-	0%	-	0%	-	0%	-	0%	-
Vhembe	37 683	6%	36 971	6%	42 678	7%	484 968	81%	602 299
<b>Total</b>	<b>83 625</b>	<b>7%</b>	<b>57 392</b>	<b>5%</b>	<b>60 634</b>	<b>5%</b>	<b>1 068 449</b>	<b>84%</b>	<b>1 270 100</b>
Bela Bela	19 678	8%	8 726	3%	10 154	4%	220 815	85%	259 373
Lephalale	32 477	8%	20 518	5%	13 498	3%	361 718	84%	428 211
Modimolle-	22 233	3%	18 879	3%	18 071	3%	658 734	92%	717 916
Mogalakwena	46 526	4%	33 786	3%	25 606	2%	1 023 576	91%	1 129 493
Thabazimbi	-	0%	-	0%	-	0%	-	0%	-
Waterberg	120	74%	34	21%	4	2%	4	2%	162
<b>Total</b>	<b>121 034</b>	<b>5%</b>	<b>81 943</b>	<b>3%</b>	<b>67 333</b>	<b>3%</b>	<b>2 264 846</b>	<b>89%</b>	<b>2 535 155</b>

Source: National Treasury Local Government Database

## Appendix – 7: Debtors by Customer Group

Appendix 7: Debtors by Customer Group - M11 May 2021									
R '000	Government		Business		Households		Other		Total
	Total	%	Total	%	Total	%	Total	%	
Blouberg	-	0%	-	0%	148 423	99%	2 059	1%	150 482
Capricorn	-	0%	-	0%	-	0%	-	0%	-
Lepelle-Nkomo	83 346	11%	646 672	83%	53 215	7%	-	0%	783 234
Molemole	104 647	100%	-	0%	-	0%	-	0%	104 647
Polokwane	104 545	6%	339 287	21%	1 180 759	73%	-	0%	1 624 591
<b>Total</b>	<b>292 538</b>	<b>11%</b>	<b>985 959</b>	<b>37%</b>	<b>1 382 398</b>	<b>52%</b>	<b>2 059</b>	<b>0%</b>	<b>2 662 953</b>
Ba-Phalaborwa	245 900	13%	69 703	4%	1 538 449	83%	-	0%	1 854 053
Greater Giyani	99 592	21%	58 619	12%	318 653	67%	12	0%	476 877
Greater Letabeng	23 468	8%	33 970	11%	255 014	82%	-	0%	312 451
Greater Tzaneen	26 198	3%	250 873	24%	757 358	73%	-	0%	1 034 429
Maruleng	-	0%	-	0%	-	0%	-	0%	0
Mopani	-	0%	-	0%	-	0%	-	0%	-
<b>Total</b>	<b>395 158</b>	<b>11%</b>	<b>413 165</b>	<b>11%</b>	<b>2 869 475</b>	<b>78%</b>	<b>12</b>	<b>0%</b>	<b>3 677 810</b>
Elias Motsoaledi	-	0%	-	0%	-	0%	-	0%	0
Ephraim Mogale	17 077	11%	99 169	63%	41 421	26%	-	0%	157 667
Tubatse Fetakgomo	-	0%	-	0%	-	0%	-	0%	0
Makhuduthamaga	483 580	93%	54 014	10%	281	0%	-18 685	-4%	519 191
Sekhukhune	13 721	5%	28 434	10%	238 687	85%	-	0%	280 842
<b>Total</b>	<b>514 378</b>	<b>54%</b>	<b>181 617</b>	<b>19%</b>	<b>280 390</b>	<b>29%</b>	<b>-18 685</b>	<b>-2%</b>	<b>957 700</b>
Makhado	63 815	18%	120 872	35%	162 244	47%	-	0%	346 932
Musina	27 761	25%	27 671	25%	54 346	50%	-	0%	109 778
Collins Chabane	58 041	27%	18 812	9%	134 239	64%	-	0%	211 091,65
Thulamela	-	0%	-	0%	-	0%	-	0%	0
Vhembe	53 014	9%	77 576	13%	471 709	78%	-	0%	602 299,49
<b>Total</b>	<b>202 631</b>	<b>16%</b>	<b>244 932</b>	<b>19%</b>	<b>822 538</b>	<b>65%</b>	<b>0</b>	<b>0%</b>	<b>1 270 100</b>
Bela Bela	20 317	8%	91 656	35%	147 399	57%	-	0%	259 373
Lephalale	54 860	13%	10 562	2%	362 788	85%	-	0%	428 211
Modimolle-Mogale City	59 488	8%	125 195	17%	533 233	74%	-	0%	717 916,05
Mogalakwena	1 129 493	100%	-	0%	-	0%	-	0%	1 129 493
Thabazimbi	-	0%	-	0%	-	0%	-	0%	0
Waterberg	-	0%	162	100%	-	0%	-	0%	162
<b>Total</b>	<b>1 264 159</b>	<b>50%</b>	<b>227 576</b>	<b>9%</b>	<b>1 043 420</b>	<b>41%</b>	<b>0</b>	<b>0%</b>	<b>2 535 155</b>

Source: National Treasury Local Government Database

## Appendix – 8: Creditors Age Analysis

Appendix 8: Creditors Age Analysis - M11 April 2021									
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	157	18%	674	76%	-	0%	61	7%	892
Lepelle-Nkumpi	450	87%	-	0%	-	0%	65	13%	514
Molemole	8	2%	-	0%	-	0%	414	98%	422
Polokwane	120 314	100%	-	0%	-	0%	-	0%	120 314
<b>Total</b>	<b>120 928</b>	<b>99%</b>	<b>674</b>	<b>1%</b>	<b>-</b>	<b>0%</b>	<b>540</b>	<b>0%</b>	<b>122 142</b>
Ba-Phalaborwa	259	6%	80	2%	325	8%	3 521	84%	4 186
Greater Giyani	-	0%	-	0%	-	0%	630	100%	630
Greater Letaba	49	53%	-	0%	-	0%	43	47%	93
Greater Tzaneen	738	19%	138	4%	216	6%	2 708	71%	3 800
Maruleng	-	0%	-	0%	-	0%	15	100%	15
Mopani	3 777	1%	85 126	33%	5 406	2%	164 287	64%	258 596
<b>Total</b>	<b>4 823</b>	<b>2%</b>	<b>85 344</b>	<b>32%</b>	<b>5 947</b>	<b>2%</b>	<b>171 205</b>	<b>64%</b>	<b>267 320</b>
Elias Motsoaledi	-	0%	-	0%	-	0%	-	0%	-
Ephraim Mogale	-	0%	-	0%	-	0%	-	0%	-
Tubatse Fetakgomo	-	0%	-	0%	-	0%	-	0%	-
Makhuduthamaga	3 651	100%	-	0%	-	0%	-	0%	3 651
Sekhukhune	13 749	12%	12 275	11%	86 018	77%	0	0%	112 042
<b>Total</b>	<b>17 400</b>	<b>15%</b>	<b>12 275</b>	<b>11%</b>	<b>86 018</b>	<b>74%</b>	<b>0</b>	<b>0%</b>	<b>115 694</b>
Makhado	527	135%	-	0%	-	0%	(136)	-35%	392
Musina	409	50%	-	0%	-	0%	412	50%	821
Collins Chabane	19 348	91%	6	0%	-	0%	1 944	9%	21 298
Thulamela	-	0%	-	0%	-	0%	-	0%	-
Vhembe	7 831	36%	5	0%	2 217	10%	11 628	54%	21 681
<b>Total</b>	<b>28 114</b>	<b>64%</b>	<b>10</b>	<b>0%</b>	<b>2 217</b>	<b>5%</b>	<b>13 849</b>	<b>31%</b>	<b>44 191</b>
Bela Bela	21 141	28%	137	0%	1 126	2%	52 217	70%	74 621
Lephalale	307	37%	267	32%	76	9%	175	21%	824
Modimolle-Mookgopong	-	0%	-	0%	-	0%	-	0%	-
Mogalakwena	25 692	100%	-	0%	-	0%	-	0%	25 692
Thabazimbi	16 501	12%	2 258	2%	3 133	2%	115 374	84%	137 266
Waterberg	-	0%	-	0%	-	0%	70	100%	70
<b>Total</b>	<b>63 641</b>	<b>27%</b>	<b>2 662</b>	<b>1%</b>	<b>4 334</b>	<b>2%</b>	<b>167 836</b>	<b>70%</b>	<b>238 473</b>
	234 906		100 966		98 517		353 430		787 819

Source: National Treasury Local Government Database

## Appendix – 9: Creditors by Customer Group

Appendix 9: Creditors by Customer Group - M11 May 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%	843	95%	-	0%	49	5%	892
Lepelle-Nkumpi	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	514	100%	-	0%	-	0%	514
Molemole	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	422	100%	422
Polokwane	193	0%	-	0%	-	0%	-	0%	-	0%	-	0%	120 121	100%	-	0%	-	0%	120 314
<b>Total</b>	<b>193</b>	<b>0%</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>0%</b>	<b>121 479</b>	<b>99%</b>	<b>-</b>	<b>0%</b>	<b>470</b>	<b>0%</b>	<b>122 142</b>
Ba-Phalaborwa	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	4 202	100%	-	0%	(16)	0%	4 186
Greater Giyani	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	630	100%	-	0%	-	0%	630
Greater Letaba	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	93	100%	-	0%	-	0%	93
Greater Tzaneen	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	3 220	85%	-	0%	580	15%	3 800
Maruleng	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	15	100%	-	0%	-	0%	15
Mopani	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	257 449	100%	1 147	0%	-	0%	258 596
<b>Total</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>0%</b>	<b>265 609</b>	<b>99%</b>	<b>1 147</b>	<b>0%</b>	<b>564</b>	<b>0%</b>	<b>267 320</b>
Elias Motsoaledi	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-
Ephraim Mogale	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-
Tubatse Fetakgomo	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-
Makhuduthamaga	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	1 529	42%	-	0%	2 122	58%	3 651
Sekhukhune	-	0%	80 243	72%	-	0%	-	0%	-	0%	-	0%	31 800	28%	-	0%	-	0%	112 042
<b>Total</b>	<b>-</b>	<b>0%</b>	<b>80 243</b>	<b>69%</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>0%</b>	<b>33 328</b>	<b>29%</b>	<b>-</b>	<b>0%</b>	<b>2 122</b>	<b>2%</b>	<b>115 694</b>
Makhado	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	524	134%	-	0%	(132)	-34%	392
Musina	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	821	100%	-	0%	-	0%	821
Collins Chabane	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	21 298	100%	-	0%	-	0%	21 298
Thulamela	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-
Vhembe	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	21 681	100%	-	0%	-	0%	21 681
<b>Total</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>0%</b>	<b>44 323</b>	<b>100%</b>	<b>-</b>	<b>0%</b>	<b>(132)</b>	<b>0%</b>	<b>44 191</b>
Bela Bela	15 452	21%	8 700	12%	-	0%	-	0%	-	0%	-	0%	50 034	67%	435	1%	-	0%	74 621
Lephalale	(600)	-73%	-	0%	-	0%	-	0%	-	0%	-	0%	432	52%	-	0%	992	120%	824
Modimolle-Mookgopong	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-
Mogalakwena	16 503	64%	1 515	6%	5 356	21%	1 210	5%	-	0%	-	0%	-	0%	1 108	4%	-	0%	25 692
Thabazimbi	84	0%	4 121	3%	20 112	15%	-	0%	-	0%	-	0%	103 498	75%	9 451	7%	-	0%	137 266
Waterberg	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	70	100%	-	0%	-	0%	70
<b>Total</b>	<b>31 440</b>	<b>13%</b>	<b>14 335</b>	<b>6%</b>	<b>25 469</b>	<b>11%</b>	<b>1 210</b>	<b>1%</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>0%</b>	<b>154 034</b>	<b>65%</b>	<b>10 994</b>	<b>5%</b>	<b>992</b>	<b>0%</b>	<b>238 473</b>

Source: National Treasury Local Government Database

## Appendix – 10 – Grants

R '000	Municipal Infrastructure Grant		Public Transport Network Grant		Integrated National Electrification Programme (Municipal) Grant		Neighbourhood Development Partnership Grant (Capital Grant)		Rural Road Assets Management Systems Grant		Regional Bulk Infrastructure Grant (Schedule 5B)		Water Services Infrastructure Grant (Schedule 5B)	
	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality
Blouberg	43 525 000	28 605 529	-	-	6 000 000	9 539 453	-	-	-	-	-	-	-	-
Capricorn	240 410 000	202 641 848	-	-	-	-	-	-	2 443 000	895 901	-	-	80 000 000	87 040 968
Lepelle-Nkumpi	39 000 000	24 630 158	-	-	-	-	-	-	-	-	-	-	-	-
Molemole	34 504 000	25 804 424	-	-	9 000 000	7 182 820	-	-	-	-	-	-	-	-
Polokwane	24 700 000	6 861 775	147 323 000	100 059 032	39 000 000	20 144 870	-	-	-	-	292 133 000	250 168 573	50 000 000	27 234 660
<b>Total</b>	<b>382 139 000</b>	<b>288 543 734</b>	<b>147 323 000</b>	<b>100 059 032</b>	<b>54 000 000</b>	<b>36 867 143</b>	-	-	<b>2 443 000</b>	<b>895 901</b>	<b>292 133 000</b>	<b>250 168 573</b>	<b>130 000 000</b>	<b>114 275 628</b>
Ba-phalaborwa	31 440 000	17 873 555	-	-	5 000 000	1 742 122	-	-	-	-	-	-	-	-
Greater Giyani	71 567 000	40 737 696	-	-	11 724 000	15 394 127	-	-	-	-	-	-	-	-
Greater Letaba	56 527 000	41 204 904	-	-	7 000 000	7 849 862	-	-	-	-	-	-	-	-
Greater Tzaneen	101 970 000	74 147 868	-	-	10 000 000	6 005 629	-	-	-	-	-	-	-	-
Maruleng	46 328 000	47 554 196	-	-	-	-	-	-	-	-	-	-	-	-
Mopani	445 521 000	431 534 972	-	-	-	-	-	-	2 225 000	-	36 090 000	-	45 000 000	265 143 199
<b>Total</b>	<b>753 353 000</b>	<b>653 053 191</b>	-	-	<b>33 724 000</b>	<b>30 991 740</b>	-	-	<b>2 225 000</b>	-	<b>36 090 000</b>	-	<b>45 000 000</b>	<b>265 143 199</b>
Elias Mtsosaledi	53 891 000	51 806 188	-	-	15 000 000	13 661 987	-	-	-	-	-	-	-	-
Ephraim Mogale	54 830 000	43 714 308	-	-	-	-	-	-	-	-	-	-	-	-
Tubatse Fetakgomo	81 107 000	48 986 705	-	-	-	-	-	-	-	-	-	-	-	-
Makhuduthamaga	70 953 000	89 710 353	-	-	-	-	-	-	-	-	-	-	-	-
Sekhukhune	466 015 000	340 171 178	-	-	-	-	-	-	2 310 000	1 167 707	-	-	53 471 000	18 048 126
<b>Total</b>	<b>726 796 000</b>	<b>574 388 732</b>	-	-	<b>15 000 000</b>	<b>13 661 987</b>	-	-	<b>2 310 000</b>	<b>1 167 707</b>	-	-	<b>53 471 000</b>	<b>18 048 126</b>
Makhado	87 876 000	72 014 040	-	-	10 340 000	9 282 756	-	-	-	-	-	-	-	-
Musina	33 421 000	32 858 497	-	-	-	-	-	-	-	-	-	-	-	-
Collins Chabane	88 475 000	88 917 455	-	-	10 660 000	4 879 211	-	-	-	-	-	-	-	-
Thulamela	97 491 000	55 255 320	-	-	12 000 000	10 862 227	-	-	-	-	-	-	-	-
Vhembe	504 821 000	460 595 953	-	-	-	-	-	-	2 268 000	1 436 374	-	-	12 750 000	17 809 569
<b>Total</b>	<b>812 084 000</b>	<b>709 641 265</b>	-	-	<b>33 000 000</b>	<b>25 024 194</b>	-	-	<b>2 268 000</b>	<b>1 436 374</b>	-	-	<b>12 750 000</b>	<b>17 809 569</b>
Bela bela	25 444 000	18 697 375	-	-	8 548 000	8 758 459	-	-	-	-	-	-	47 475 000	30 220 264
Lephalale	48 332 000	30 714 899	-	-	7 000 000	5 744 507	-	-	-	-	-	-	25 200 000	30 931 810
Mogalakwena	153 420 000	52 828 017	-	-	12 000 000	10 462 898	-	-	-	-	-	-	43 850 000	21 016 323
Modimolle-Mookgosi	32 347 000	22 701 763	-	-	21 000 000	13 187 935	-	-	-	-	-	-	-	-
Thabazimbi	43 484 000	38 283 440	-	-	5 180 000	4 292 928	-	-	-	-	-	-	-	-
Waterberg	-	-	-	-	-	-	-	-	2 151 000	-	-	-	-	-
<b>Total</b>	<b>303 027 000</b>	<b>163 225 494</b>	-	-	<b>53 728 000</b>	<b>42 446 727</b>	-	-	<b>2 151 000</b>	-	-	-	<b>116 525 000</b>	<b>82 168 397</b>

Source: National Treasury Local Government Database

R '000	Integrated Urban Development Grant		Local Government Financial Management Grant		Municipal Systems Improvement Grant		Expanded Public Works Programme Integrated Grant (Municipality)		Infrastructure Skills Development Grant		Energy Efficiency and Demand Side Management (Municipal)		Regional Bulk Infrastructure	
	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality
Blouberg	-	-	2 500 000	2 050 909	-	-	1547 000	1370 093	-	-	358 000	-	-	-
Capricorn	-	-	1000 000	845 439	-	-	3 789 000	4 138 799	-	-	453 000	394 307	-	-
Lepelle- Nkumpi	-	-	2 000 000	1645 406	-	-	1906 000	1697 553	-	-	298 000	-	-	-
Molemole	-	-	2 400 000	1642 158	-	-	1304 000	1101897	-	-	358 000	-	-	-
Polokwane	346 648 000	-	2 500 000	1607 085	-	-	9 527 000	7 764 460	6 203 000	6 203 000	596 000	-	-	-
<b>Total</b>	<b>346 648 000</b>	<b>-</b>	<b>10 400 000</b>	<b>7 790 397</b>	<b>-</b>	<b>-</b>	<b>18 073 000</b>	<b>16 072 802</b>	<b>6 203 000</b>	<b>6 203 000</b>	<b>2 063 000</b>	<b>394 307</b>	<b>-</b>	<b>-</b>
Ba- phalaborwa	-	-	3 000 000	1950 653	-	-	1099 000	565 390	-	-	298 000	-	-	-
Greater Giyani	-	-	2 000 000	1298 707	-	-	3 409 000	3 829 760	-	-	298 000	-	-	-
Greater Letaba	-	-	2 000 000	1785 861	-	-	1467 000	671760	-	-	298 000	-	-	-
Greater Tzaneen	-	-	2 000 000	1433 656	-	-	7 434 000	547 808	-	-	298 000	-	-	-
Maruleng	-	-	1900 000	154 119	-	-	1000 000	405 056	-	-	149 000	-	-	-
Mopani	-	-	2 700 000	391792	-	-	9 433 000	373 095	-	-	2 384 000	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>13 600 000</b>	<b>7 014 788</b>	<b>-</b>	<b>-</b>	<b>23 542 000</b>	<b>6 392 869</b>	<b>-</b>	<b>-</b>	<b>3 725 000</b>	<b>-</b>	<b>-</b>	<b>-</b>
Elias Motsoaledi	-	-	2 600 000	1175 994	-	-	1681000	1476 280	-	-	596 000	77 611	-	-
Ephraim Mogale	-	-	3 000 000	1745 867	-	-	1165 000	1087 678	-	-	596 000	-	-	-
Tubatse Fetakgomo	-	-	2 500 000	1888 473	-	-	1052 000	1305 992	-	-	596 000	-	-	-
Makhuduthamaga	-	-	1700 000	5 091883	-	-	1168 000	5 680 745	-	-	298 000	-	-	-
Sekhukhune	-	-	2 200 000	1051500	-	-	6 294 000	-	-	-	894 000	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>12 000 000</b>	<b>10 953 717</b>	<b>-</b>	<b>-</b>	<b>11 360 000</b>	<b>9 550 695</b>	<b>-</b>	<b>-</b>	<b>2 980 000</b>	<b>77 611</b>	<b>-</b>	<b>-</b>
Makhado	-	-	1700 000	774 847	-	-	2 270 000	1816 716	-	-	149 000	-	-	-
Musina	-	-	2 700 000	-	-	-	1639 000	-	-	-	447 000	-	-	-
Collins Chabane	-	-	2 300 000	2 031333	-	-	1161000	1160 926	-	-	298 000	-	-	-
Thulamela	-	-	1700 000	923 439	-	-	7 118 000	5 831466	3 952 000	2 812 622	149 000	-	-	-
Vhembe	-	-	2 700 000	2 171079	-	-	1081000	907 742	-	-	2 086 000	424 350	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>11 100 000</b>	<b>5 900 698</b>	<b>-</b>	<b>-</b>	<b>13 269 000</b>	<b>9 716 850</b>	<b>3 952 000</b>	<b>2 812 622</b>	<b>3 129 000</b>	<b>424 350</b>	<b>-</b>	<b>-</b>
Bela bela	-	-	1700 000	488 125	-	-	1060 000	36 369	-	-	179 000	-	-	-
Lephalale	-	-	1700 000	1807 161	-	-	1568 000	-	-	-	298 000	-	-	-
Mogalakwena	-	-	1700 000	1202 061	-	-	1259 000	-	-	-	417 000	-	-	-
Modimolle- Mookgopong	-	-	2 500 000	896 389	-	-	1233 000	796 530	-	-	298 000	-	-	-
Thabazimbi	-	-	3 000 000	-	-	-	1000 000	41540	-	-	298 000	-	-	-
Waterberg	-	-	1000 000	-	-	-	1000 000	770 843	-	-	1192 000	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>11 600 000</b>	<b>4 393 736</b>	<b>-</b>	<b>-</b>	<b>7 120 000</b>	<b>1 645 282</b>	<b>-</b>	<b>-</b>	<b>2 682 000</b>	<b>-</b>	<b>-</b>	<b>-</b>

Source: National Treasury Local Government Database

R '000	Integrated National Electrification Programme (Eskom) Grant		Neighbourhood Development Partnership Grant (Technical Assistance)		Water Services Infrastructure Grant (Schedule 6B)		Municipal Systems Improvement Grant (Schedule 6B)		TOTALS	
	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality
Blouberg	-	-	-	-	-	-	-	-	53 930 000	41 565 984
Capricorn	-	-	-	-	-	-	-	-	328 095 000	295 956 962
Lepelle-Nkumpi	-	-	-	-	-	-	-	-	43 204 000	27 972 817
Molemole	-	-	-	-	-	-	-	-	47 566 000	35 731 299
Polokwane	-	-	-	-	-	-	-	-	918 630 000	420 043 455
<b>Total</b>	-	-	-	-	-	-	-	-	<b>1 391 425 000</b>	<b>821 270 517</b>
Ba-phalaborwa	-	-	-	-	-	-	-	-	40 837 000	22 131 720
Greater Giyani	-	-	-	-	-	-	-	-	88 998 000	61 260 290
Greater Letaba	-	-	-	-	-	-	-	-	67 292 000	51 512 387
Greater Tzaneen	-	-	-	-	-	-	-	-	121 402 000	82 134 961
Maruleng	-	-	-	-	-	-	-	-	49 377 000	48 113 371
Mopani	-	-	-	-	60 600 000	-	2 535 000	-	606 488 000	697 443 058
<b>Total</b>	-	-	-	-	<b>60 600 000</b>	-	<b>2 535 000</b>	-	<b>974 394 000</b>	<b>962 595 787</b>
Elias Mokoaledi	-	-	-	-	-	-	-	-	73 768 000	68 198 060
Ephraim Mogale	-	-	-	-	-	-	-	-	59 591 000	46 547 853
Tubatse Fetakgomo	-	-	-	-	-	-	3 335 000	-	88 590 000	52 181 170
Makhuduthamaga	-	-	-	-	-	-	-	-	74 119 000	100 482 981
Sekhukhune	-	-	-	-	-	-	-	-	531 184 000	360 438 511
<b>Total</b>	-	-	-	-	-	-	<b>3 335 000</b>	-	<b>827 252 000</b>	<b>627 848 575</b>
Makhado	-	-	-	-	-	-	-	-	102 335 000	83 888 359
Musina	-	-	-	-	-	-	-	-	38 207 000	32 858 497
Collins Chabane	-	-	-	-	-	-	-	-	102 894 000	96 988 925
Thulamela	-	-	-	-	-	-	500 000	-	122 910 000	75 685 074
Vhembe	-	-	-	-	-	-	2 535 000	-	528 241 000	483 345 067
<b>Total</b>	-	-	-	-	-	-	<b>3 035 000</b>	-	<b>894 587 000</b>	<b>772 765 922</b>
Bela bela	-	-	-	-	-	-	300 000	-	84 706 000	58 200 592
Lephalale	-	-	-	-	-	-	300 000	-	84 398 000	69 198 377
Mogalakwena	-	-	-	-	-	-	2 835 000	-	215 481 000	85 509 299
Modimolle-Mookgopong	-	-	-	-	39 152 000	-	1 500 000	-	98 030 000	37 582 617
Thabazimbi	-	-	-	-	45 000 000	-	1 635 000	-	99 597 000	42 617 908
Waterberg	-	-	-	-	-	-	300 000	-	5 643 000	770 843
<b>Total</b>	-	-	-	-	<b>84 152 000</b>	-	<b>6 870 000</b>	-	<b>587 855 000</b>	<b>293 879 636</b>

Source: National Treasury Local Government Database