



LIMPOPO

PROVINCIAL GOVERNMENT
REPUBLIC OF SOUTH AFRICA

PROVINCIAL TREASURY

**Consolidated MFMA Section 71 report for the month ending
31 January 2024**

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Acronyms

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

1 Introduction

The National Treasury has delegated 26 of 27 Limpopo municipalities to Limpopo Provincial Treasury to carry out its functions stated in the MFMA. In terms of section 5(1), Chapter 2 of Municipal Finance Management Act of 2003, National Treasury must:

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

Limpopo Provincial Treasury is responsible for providing support, guidance and direction to Limpopo municipalities and municipal entities to enable municipalities to implement and maintain effective systems of financial management, budget management, risk management, Internal audit services, supply chain management, internship program and general compliance with the MFMA.

2 Purpose

The purpose of this report is to provide an overview of the state of Limpopo municipal finances. This report contains the consolidated monthly budget statement from the municipal in-year financial monitoring system (i.e. MFMA section 71 reports).

3 Background

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

In terms of Section 5(4) of the Municipal Finance Management Act, no 53 of 2003
Provincial Treasury

- (a) must monitor
 - (i) compliance with this Act by municipalities and municipal entities in the province.
 - (ii) the preparation by the municipalities in the province of their budgets
 - (iii) the monthly outcomes of those budgets; and
 - (iv) the submission of reports by municipalities in the province as required in terms of the MFMA
- (b) may assist municipalities in the province in the preparation of their budgets
- (c) may exercise any powers and must perform any duties delegated to it by the National Treasury in terms of the MFMA, and
- (d) may take appropriate steps if a municipality or municipal entity in the province commits a breach of the MFMA.

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

Section 71(6) of the MFMA requires the Provincial Treasury to consolidate the monthly budget statements of the municipalities in the province and submit such report to the

National Treasury by the 22nd working day of each month. This report is accordingly submitted to serve this required purpose.

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

This report provides a high-level review of the budget implementation for the Limpopo municipalities for the month ending 31 January 2024.

4 Key highlights – For January 2024

- **Billed Revenue**

The overall year to date (31 January 2024) provincial operating revenue performance was reported as R15.414 billion or 74 percent of the year-to-date operating revenue budget of R20.780 billion. Only two municipalities, namely, Blouberg and Sekhukhune achieved their year-to-date budget.

- **Conditional Grants Spending**

(Disclaimer- Grants Spending covers 19 Conditional Grants)

The year-to-date Grant spending was at 39 percent, which is R2.792 billion spending against R7.163 billion annual budget allocation. Capricorn district municipalities reported the highest expenditure at 53 percent of the annual budget allocation. The district with the lowest spending was Mopani at 26 percent. Vhembe, Waterberg and Sekhukhune district municipalities respectively spent 44 percent, 39 percent and 31 percent of the annual budget allocation.

In the previous financial year, it was observed that the MIG spending reports sent to CoGHSTA monthly are significantly different to the information that is being reported to the National Treasury Local government database as such special attention and focus

will be provided thereon. This inconsistency increases the risk of municipalities losing their funds during the roll-over applications, as assessments would be based on the incorrect and incomplete information reported in the NT system.

- Capital Expenditure

Overall actual capital expenditure stood at 64 percent for the year-to-date budget of R5.387 billion. Four municipalities, namely, Capricorn District, Fetakgomo-Tubatse, Musina and Mogalakwena exceeded the spending target on the year-to-date budget.

- Debtors/Accounts Receivables

The debtors' book for municipalities in the province stood at R15.505 billion with 92 percent of the amount over 90 days and thus unlikely to be collectable. Mopani district has the Highest Debtors reported at R4.845 billion with Sekhukhune district reporting the lowest at R1.121 billion. Modimolle-Mookgophong and Mogalakwena did not submitted their debtors for the period under review. A total of 2 municipalities namely, Molemole and Waterberg did not disclose the debtors owed by Households. Detailed information on debtors is provided in Appendices 6 and 7.

The Debtors customer group with the highest debt remains to be households at 71 percent of total debt which indicates either weak credit controls or that municipalities' indigent registers are not being adequately updated to include the growing number of poor households.

- Creditors / Accounts Payables

Municipalities continue not to pay suppliers within the legislated 30-day period. The period under review indicates that 12 percent (R298 million) is due to creditors under 0 to 30 days with 80 percent (R1.915 billion) being debt over 90 days. The creditors category with the highest debt reported is trade creditors at 80 percent (R1.929 billion) followed by bulk water at 9 percent (R212 million) which is worrying as it indicates that municipalities are struggling to settle the creditors raised through service delivery implementation.

Waterberg district reported the highest creditors at 77 percent (R1.856 billion) of total creditors. Vhembe district reported the lowest creditors at 1 percent (R23 million) of total Creditors. A total of 4 municipalities namely, Greater Giyani, Ephraim Mogale, Fetakgomo-Tubatse and Thulamela have not reported any amounts owed to creditors which appears to be misrepresentation that distorts any reasonable analysis.

It is also evident that municipalities are grossly understating creditors as municipalities such as Bela-Bela, Modimolle-Mookgophong, Mogalakwena, Musina, and Thabazimbi still have huge amounts due to ESKOM and other creditors. The non-payment of creditors impacts negatively on the sustainability of SMMEs in the region, stifles economic growth, results in job losses and increases risks of litigations which will further put municipalities in financial distress.

- **Funding Mix**

The funding mix of capital budgets is limited to only own revenue and grants. Seventy four percent of capital expenditure is funded from National Transfers. 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. Appendix – 3 provides detail information on the funding mix used for the capital expenditure.

- **Repairs and Maintenance**

The budgeting for repairs and maintenance remains significantly inadequate when compared with the municipalities' asset base. This has resulted in ailing infrastructure, such as unrepaired roads, dysfunctional 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**

The municipalities are gradually improving on implementation of mSCoA. System usage by municipalities is however not yet at an optimal stage. The accuracy of data strings are

sluggishly improving however the cash flow data strings still need to be improved significantly.

Overall, the operating revenue budget (R26.562 billion) for 2023-2024 Financial year increased by 12 percent from the 2022-2023 revenue budget of R23.654 billion. The expenditure Budget on the other hand also increased by 12 percent.

5 In-Year Reporting: Compliance Monitoring

Table 1 shows the submission status as at 31 January 2024. Municipalities are complying with the monthly submission however fewer than five municipalities need to improve.

Table 1: MSCOA - Summary - Upload and Segment Validation

| M10 | Phase 1 Outstanding | Phase 1 Segment Errors | Phase 2 Submission Errors | Total | Segment Correct Percent |
|------|---------------------|------------------------|---------------------------|-------|-------------------------|
| IMQ3 | N/A | N/A | N/A | 27 | 100 |
| CR07 | 01 | 0 | 0 | 26 | 96 |
| DB07 | 0 | 0 | 0 | 27 | 100 |
| BMQ3 | N/A | N/A | N/A | 27 | 100 |
| M07 | 0 | 0 | 0 | 27 | 100 |

Source: National Treasury Local Government Database

6 Budget Implementation Overview

This consolidated State of Municipal Finances report covers the financial performance of the municipalities for month 07 (January 2024) in the 2023/24 financial year. The consolidated report assesses the in-year financial performance of the municipalities against the budgeted revenue and expenditure. The assessment of the in-year financial performance is based on the s71 returns which include capital and operating budgets as well as debtors, creditors, cash flow and grants that were submitted by municipalities. The focus of this assessment is on the credible implementation of municipal budgets in relation to the IDP and SDBIP objectives.

6.1 Consolidated Budget Performance

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

Table 2: Consolidated Budget Performance Summary for the Period ending 31 January 2024

| Summary - Table C4 Quarterly Budgeted Financial Performance (All) for period ending 31 January 2024 | | | | | | | | | | | | |
|-------------------------------------------------------------------------------------------------------|-----|---------------------|-------------------|-------------------|------------------|------------------|------------------|-------------------|-------------------|--------------------|----------------|--------------------|
| Description | Ref | Budget year 2023/24 | | | | | | | | | | |
| | | 2022/23 | Original Budget | Adjusted Budget | Q1 Sept Actual | Q2 Dec Actual | M07 Jan Actual | YTD Actual | YTD Budget | YTD Variance | YTD variance % | Full Year Forecast |
| R thousands | | Audited Outcome | | | | | | | | | | |
| Revenue | | | | | | | | | | | | |
| Exchange Revenue | | | | | | | | | | | | |
| Service charges - Electricity | | 3 590 312 | 5 010 898 | 5 010 898 | 1 024 525 | 991 988 | 341 615 | 2 358 127 | 3 741 965 | (1 383 838) | (37) | 5 010 898 |
| Service charges - Water | | 1 722 380 | 2 236 229 | 2 230 229 | 153 823 | 205 547 | 72 660 | 432 030 | 1 662 583 | (1 230 554) | (74) | 2 230 229 |
| Service charges - Waste Water Management | | 330 250 | 400 766 | 400 766 | 90 503 | 85 265 | 29 267 | 205 035 | 301 111 | (96 075) | (32) | 400 766 |
| Service charges - Waste Management | | 422 467 | 438 030 | 438 030 | 113 949 | 128 237 | 36 703 | 278 888 | 327 875 | (48 987) | (15) | 438 030 |
| Sale of Goods and Rendering of Services | | 89 549 | 461 007 | 461 013 | 28 901 | 24 586 | 7 284 | 60 771 | 340 582 | (279 810) | (82) | 461 013 |
| Agency services | | 132 538 | 169 636 | 169 636 | 22 176 | 19 364 | 8 061 | 49 601 | 127 203 | (77 603) | (61) | 169 636 |
| Interest | | 28 591 | 24 308 | 24 308 | 12 307 | 7 379 | 3 578 | 23 263 | 19 968 | 3 295 | 17 | 24 308 |
| Interest earned from Receivables | | 639 114 | 629 273 | 634 273 | 198 506 | 201 244 | 64 178 | 463 928 | 475 180 | (11 252) | (2) | 634 273 |
| Interest earned from Current and Non Current | | 392 577 | 308 746 | 348 746 | 179 111 | 130 554 | 38 251 | 347 915 | 257 337 | 90 578 | 35 | 348 746 |
| Dividends | | 1 510 | | | | | | | | | | |
| Rent on Land | | 967 | 407 | 407 | 194 | 124 | 105 | 423 | 305 | 118 | 39 | 407 |
| Rental from Fixed Assets | | 46 146 | 27 684 | 27 684 | 11 156 | 1 606 | 3 325 | 16 086 | 20 499 | (4 412) | (22) | 27 684 |
| Licence and permits | | 74 201 | 69 503 | 69 503 | 23 001 | 11 772 | 4 920 | 39 692 | 52 103 | (12 411) | (24) | 69 503 |
| Operational Revenue | | 473 044 | 294 537 | 294 537 | 10 009 | 29 241 | 21 479 | 60 728 | 220 976 | (160 248) | (73) | 294 537 |
| Non-Exchange Revenue | | | | | | | | | | | | |
| Property rates | | 2 211 808 | 2 523 480 | 2 523 480 | 650 447 | 603 607 | 153 659 | 1 407 713 | 1 892 219 | (484 506) | (26) | 2 523 480 |
| Surcharges and Taxes | | 10 659 | 315 | 315 | 49 | 177 | 9 | 235 | 236 | (1) | (1) | 315 |
| Fines, penalties and forfeits | | 294 822 | 237 303 | 237 303 | 21 325 | 13 603 | 4 286 | 39 214 | 176 470 | (137 257) | (78) | 237 303 |
| Licences or permits | | 44 334 | 74 346 | 74 346 | 12 109 | 1 846 | 3 824 | 17 779 | 56 007 | (38 228) | (68) | 74 346 |
| Transfer and subsidies - Operational | | 12 491 021 | 13 424 979 | 13 379 505 | 5 124 806 | 3 951 075 | 352 108 | 9 427 989 | 10 934 009 | (1 506 020) | (14) | 13 379 505 |
| Interest | | 319 243 | 225 771 | 225 771 | 77 904 | 80 179 | 26 830 | 184 914 | 169 848 | 15 065 | 9 | 225 771 |
| Fuel Levy | | | | | | | | | | | | |
| Operational Revenue | | | | | | | | | | | | |
| Gains on disposal of Assets | | 39 113 | 5 175 | 5 175 | 149 | (529) | | (381) | 3 881 | (4 262) | (110) | 5 175 |
| Other Gains | | 270 580 | | | 1 073 | (28) | | 1 045 | | 1 045 | | |
| Discontinued Operations | | 822 | | | | | | | | | | |
| Total Revenue (excluding capital transfers and contributions) | | 23 626 048 | 26 562 393 | 26 555 925 | 7 756 023 | 6 486 833 | 1 172 140 | 15 414 996 | 20 780 359 | (5 365 362) | (26) | 26 555 925 |
| Expenditure | | | | | | | | | | | | |
| Employee related costs | | 6 960 039 | 7 962 987 | 7 883 775 | 1 753 595 | 1 785 930 | 584 147 | 4 123 672 | 5 927 060 | (1 803 388) | (30) | 7 883 775 |
| Remuneration of councillors | | 531 114 | 587 888 | 589 271 | 142 714 | 114 044 | 83 280 | 340 038 | 439 087 | (99 049) | (23) | 589 271 |
| Bulk purchases - electricity | | 2 909 797 | 3 603 936 | 3 602 836 | 901 194 | 853 924 | 169 704 | 1 924 822 | 2 686 977 | (762 155) | (28) | 3 602 836 |
| Inventory consumed | | 1 448 073 | 1 697 628 | 1 658 680 | 324 227 | 454 815 | 44 826 | 823 868 | 1 247 524 | (423 657) | (34) | 1 658 680 |
| Debt impairment | | 2 026 181 | 1 725 223 | 1 617 127 | 26 388 | 31 602 | 56 671 | 114 662 | 740 089 | (625 427) | (85) | 1 617 127 |
| Depreciation and amortisation | | 2 742 270 | 2 482 196 | 2 472 446 | 1 195 484 | 649 214 | 273 535 | 2 118 232 | 1 816 575 | 301 657 | 17 | 2 472 446 |
| Interest | | 346 541 | 235 608 | 231 438 | 35 789 | 12 969 | 24 172 | 72 930 | 173 927 | (100 997) | (58) | 231 438 |
| Contracted services | | 3 623 712 | 3 846 363 | 3 977 525 | 919 884 | 1 039 016 | 413 774 | 2 372 674 | 2 925 704 | (553 030) | (19) | 3 977 525 |
| Transfers and subsidies | | 143 045 | 113 361 | 117 761 | 26 926 | 24 817 | 9 276 | 61 019 | 84 706 | (23 687) | (28) | 117 761 |
| Irrecoverable debts written off | | 995 291 | 380 438 | 498 534 | 164 048 | 61 030 | 6 259 | 231 337 | 308 833 | (77 496) | (25) | 498 534 |
| Operational costs | | 2 416 860 | 2 644 585 | 2 703 312 | 602 083 | 678 891 | 193 029 | 1 474 003 | 1 972 799 | (498 796) | (25) | 2 703 312 |
| Losses on disposal of Assets | | 736 025 | 18 197 | 14 497 | | (7 004) | (3) | (7 007) | (2 657) | (4 350) | (164) | 14 497 |
| Other Losses | | 144 520 | 20 847 | 52 797 | 15 | 179 | | 195 | 32 625 | (32 430) | (99) | 52 797 |
| Total Expenditure | | 25 023 468 | 25 319 257 | 25 419 998 | 6 092 346 | 5 699 426 | 1 858 671 | 13 650 443 | 18 353 248 | (4 702 805) | (26) | 25 419 998 |
| Surplus/(Deficit) | | (1 397 420) | 1 243 136 | 1 135 927 | 1 663 677 | 787 408 | (686 531) | 1 764 554 | 2 427 111 | (662 557) | (27) | 1 135 927 |
| Transfers and subsidies - capital (monetary allocations) | | 4 546 999 | 5 047 017 | 5 033 658 | 917 101 | 1 690 383 | 335 856 | 2 943 340 | 3 893 870 | (950 531) | (24) | 5 033 658 |
| Transfers and subsidies - capital (in-kind) | | 45 722 | 299 | 299 | 561 | 1 723 | | 2 284 | 189 | 2 094 | 1 105 | 299 |
| Surplus/(Deficit) after capital transfers and contributions | | 3 195 301 | 6 290 453 | 6 169 884 | 2 581 338 | 2 479 514 | (350 675) | 4 710 177 | 6 321 171 | (1 610 994) | (25) | 6 169 884 |
| Income Tax | | | | | | | | | | | | |
| Surplus/(Deficit) after income tax | | 3 195 301 | 6 290 453 | 6 169 884 | 2 581 338 | 2 479 514 | (350 675) | 4 710 177 | 6 321 171 | (1 610 994) | (25) | 6 169 884 |
| Share of Surplus/Deficit attributable to Joint Ventures | | | | | | | | | | | | |
| Share of Surplus/Deficit attributable to Minorities | | | | | | | | | | | | |
| Surplus/(Deficit) attributable to municipality | | 3 195 301 | 6 290 453 | 6 169 884 | 2 581 338 | 2 479 514 | (350 675) | 4 710 177 | 6 321 171 | (1 610 994) | (25) | 6 169 884 |
| Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions | | 651 | | | | | | | | | | |
| Surplus/(Deficit) for the year | | 3 195 951 | 6 290 453 | 6 169 884 | 2 581 338 | 2 479 514 | (350 675) | 4 710 177 | 6 321 171 | (1 610 994) | (25) | 6 169 884 |

Source: National Treasury Local Government Database

For the period ending Year-to-Date (M07 – 31 January 2024), Consolidated Total Revenue (excluding capital transfers and contributions) of R15.414 billion was recognised against Year-to-Date (YTD) budget of R20.780 billion. During the same period Consolidated Expenditure was reported at R13.650 billion against the YTD budget of R18.353 billion resulting in underperformance of 25 percent on expenditure.

The consolidated net surplus for month 07 period, including capital transfers and contributions was R4.710 billion. For the month of January 2024, the municipalities have therefore on average collectively recorded a deficit of R350 million, after considering the Capital transfers from National and Provincial Government.

6.1.1 Operating Revenue

Municipalities have on average raised R15.414 billion or 74 percent of the year-to-date operating revenue budget of R20.780 billion. Based on the data strings submitted, Transfers reported the highest source of revenue at 61 percent.

Table 3 below presents the extract of sequential performance and the state of the revenue sources for the period ending 31 January 2024.

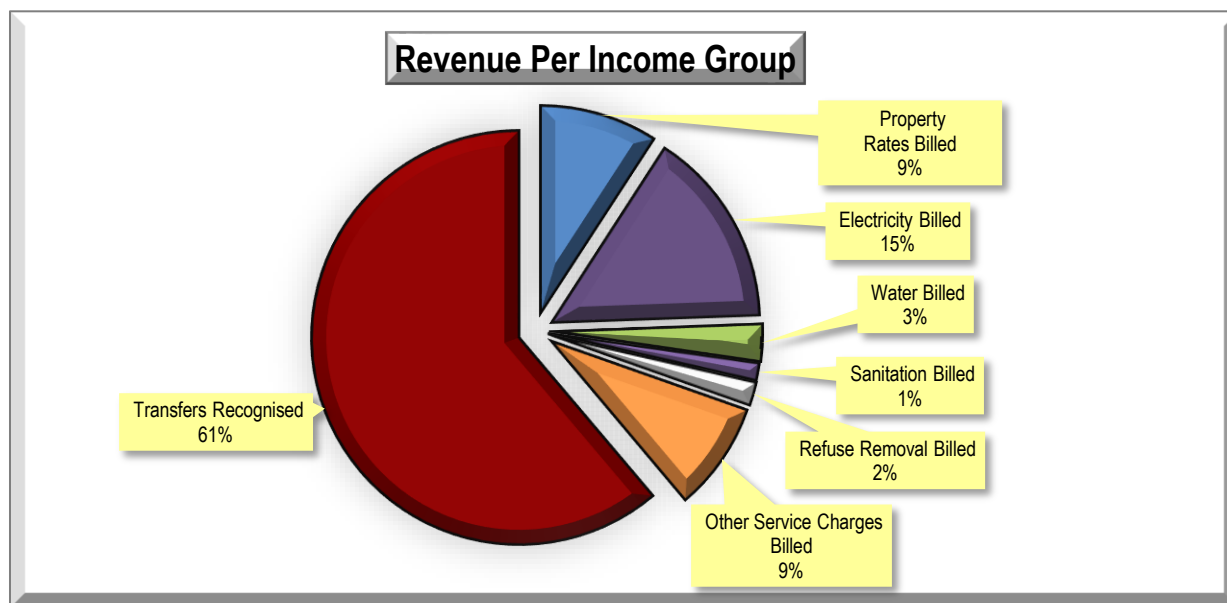
Table 3: Total Revenue Contribution per Income Source

| Rating | Revenue Source | R thousands | Percent |
|---------------|--------------------------------------------|-------------------|-------------|
| 1 | Transfers Recognised | 9 427 989 | 61% |
| 2 | Electricity Billed | 2 358 127 | 15% |
| 3 | Property Rates Billed | 1 407 713 | 9% |
| 4 | Other Revenue | 1 305 214 | 8% |
| 5 | Water Billed | 432 030 | 3% |
| 6 | Refuse Removal Billed | 278 888 | 2% |
| 7 | Waste Water Management (Sanitation) Billed | 205 035 | 1% |
| Totals | | 15 414 996 | 100% |

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

Revenue misstatement on key revenue generating items such as property rates, electricity, fines and penalties and other revenue is of serious concern. Blouberg, Greater Letaba, Maruleng and Musina are not water authorities. These municipalities have however reported water revenue. Municipalities are required to verify figures reported for completeness and accuracy and to ensure that there is alignment between figures presented in Municipal Council and figures reported to National Treasury LG database.

6.1.2 Operating expenditure

For the period ending 31 January 2024, total operating expenditure amounted to R13.650 billion or 74 percent against the year-to-date budget of R18.353 billion. Municipalities are generally understating the depreciation, asset and debt impairment during the year and only correct this figure during the audit period. This continues to be challenge despite the advice provided.

The consolidated actual Employee related cost is less than the budget by R1.803 billion, Electricity bulk purchases (less by R762 million), Inventory Consumables (less by R423 million) and Contracted services (less by R553 million). It will be important for the various municipalities to review these expenditure items to verify the correctness prior submission to any reporting structure.

Table 4 shows an extract of the sequential performance per Expenditure Item for the period ending January 2024.

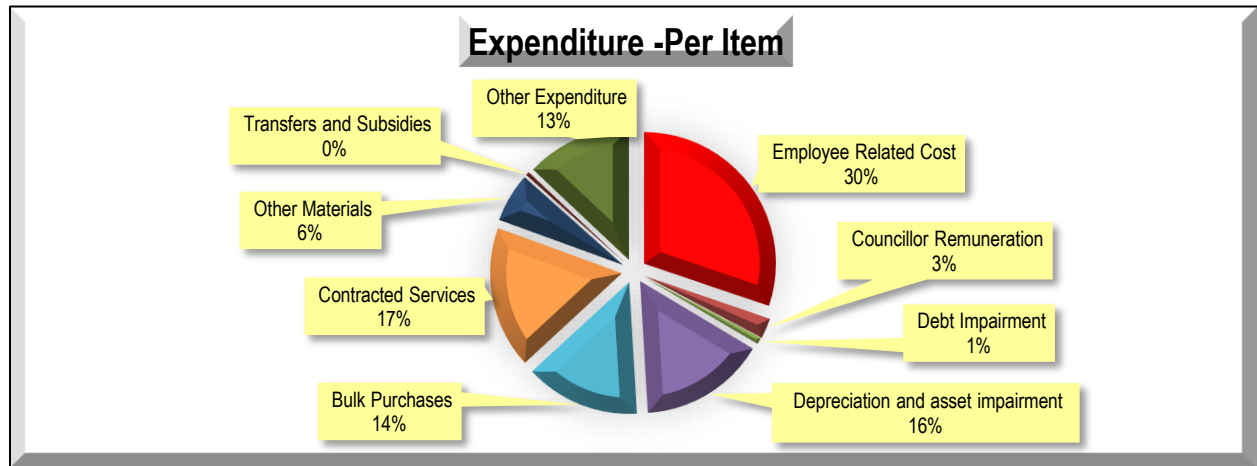
Table 4: Total expenditure contribution per Expenditure Type

| Rating | Expenditure Item | R thousands | Percent |
|---------------|----------------------------------|-------------------|-------------|
| 1 | Employee Related Cost | 4 123 672 | 30% |
| 2 | Contracted Services | 2 372 674 | 17% |
| 3 | Depreciation and asse impairment | 2 118 232 | 16% |
| 4 | Bulk Purchases | 1 924 822 | 14% |
| 5 | Other Expenditure | 1 771 457 | 13% |
| 6 | Inventory Consumed | 823 868 | 6% |
| 7 | Councilor Remuneration | 340 038 | 2% |
| 8 | Debt Impairment | 114 662 | 1% |
| 9 | Transfers and Subsidies | 61 019 | 0% |
| Totals | | 13 650 443 | 100% |

Source: National Treasury Local Government Database

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

6.1.3 Cash flow

It is reported that Municipalities in the province closed the month of January 2024 with consolidated surplus cash and cash equivalent of R12.211 billion. The Cash and cash equivalents at beginning of the year were R3.695 billion. A net increase in cash and cash equivalents of R7.232 billion was realised. The underspending on conditional grant funds is a concern and has contributed to the increase in the cash status of municipalities. Treasury continues to monitor and provide advice on the mapping of the cash flow.

6.2 Financial Performance – District Breakdown

This section summarises the revenue and expenditure performance per district.

6.2.1 Operating Revenue per district

Table 5 below shows the operating revenue performance broken down per district and the main revenue items for the period ending 31 January 2024.

Table 5: Operating Revenue per district

| Operating Revenue Per District -M07 January 2024 | | | | | | | | | | | | |
|--------------------------------------------------|-------------------|-------------------|-------------------|-------------------|--------------------------|--------------------|----------------|-------------------|-----------------------|------------------|-----------------------|----------------------|
| R thousands | Operating Revenue | | | | | Exchange Revenue | | | | | Non Exchange Revenue | |
| | Original Budget | Adjusted Budget | YTD Budget | YTD Actual | % of year to date Budget | Electricity Billed | Water Billed | Sanitation Billed | Refuse Removal Billed | Other Revenue | Property Rates Billed | Transfers Recognised |
| Capricorn | 7 254 440 | 7 247 972 | 5 603 905 | 4 179 634 | 75% | 803 790 | 175 011 | 105 442 | 94 304 | 320 033 | 452 521 | 2 228 534 |
| Mopani | 5 336 295 | 5 336 295 | 4 043 162 | 3 245 117 | 80% | 554 250 | 55 208 | 7 883 | 52 172 | 222 725 | 351 765 | 2 001 116 |
| Sekhukhune | 3 702 873 | 3 702 873 | 2 696 588 | 2 382 173 | 88% | 94 437 | 25 227 | 8 918 | 26 221 | 226 176 | 160 624 | 1 840 569 |
| Vhembe | 5 926 044 | 5 926 044 | 5 073 491 | 3 178 234 | 63% | 306 473 | 22 895 | 1 846 | 42 263 | 263 703 | 162 309 | 2 378 744 |
| Waterberg | 4 342 741 | 4 342 741 | 3 363 213 | 2 429 838 | 72% | 599 177 | 153 689 | 80 946 | 63 929 | 272 577 | 280 494 | 979 026 |
| Totals | 26 562 393 | 26 555 925 | 20 780 359 | 15 414 996 | 74% | 2 358 127 | 432 030 | 205 035 | 278 888 | 1 305 214 | 1 407 713 | 9 427 989 |

Source: National Treasury Local Government Database

As at 31 January 2024 the original total operating revenue budget for the province stood at R26.562 billion. The year-to-date revenue budget stands at R20.780 billion as at 31 January 2024 of which R15.414 billion was realised.

Sekhukhune district municipalities realised the highest year-to-date revenue against its budget at 88 percent of the year to date. The second highest revenue raised was by Mopani district municipalities at 80 percent. Capricorn, Waterberg and Vhembe district municipalities respectively recorded 75, 72 and 63 and percent. Detailed information per municipality is shown in Appendix – 1.

6.2.2 Operating Expenditure per District

Table 6 below shows the operating expenditure performance broken down per district and the main expenditure items for the period ending 31 January 2024.

Table 6: Operating Expenditure per district

| Operating Expenditure Per District -M07 January 2024 | | | | | | | | | | | | | | |
|------------------------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------|-----------------------|-------------------------|-----------------|-----------------------------------|------------------|---------------------|--------------------|-------------------------|-------------------|
| R thousands | 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 | Inventory Consumed | Transfers and Subsidies | Other Expenditure |
| Capricorn | 6 759 892 | 6 860 633 | 5 025 050 | 4 331 138 | 86% | 1 001 972 | 70 796 | | 1 307 902 | 652 062 | 624 461 | 176 310 | 10 113 | 487 523 |
| Mopani | 5 237 712 | 5 237 712 | 3 928 027 | 2 434 098 | 62% | 818 380 | 80 013 | | 203 011 | 370 705 | 336 483 | 245 570 | 28 813 | 351 123 |
| Sekhukhune | 3 469 930 | 3 469 930 | 2 566 025 | 1 849 107 | 72% | 603 877 | 75 424 | 7 836 | 129 217 | 81 587 | 532 681 | 101 631 | 10 395 | 306 460 |
| Vhembe | 5 552 588 | 5 552 588 | 3 609 787 | 2 771 018 | 77% | 1 001 591 | 69 830 | 87 210 | 348 000 | 271 053 | 565 101 | 154 130 | 11 090 | 263 013 |
| Waterberg | 4 299 134 | 4 299 134 | 3 224 359 | 2 265 082 | 70% | 697 851 | 43 976 | 19 616 | 130 104 | 549 416 | 313 948 | 146 227 | 607 | 363 337 |
| Totals | 25 319 257 | 25 419 998 | 18 353 248 | 13 650 443 | 74% | 4 123 672 | 340 038 | 114 662 | 2 118 232 | 1 924 822 | 2 372 674 | 823 868 | 61 019 | 1 771 457 |

Source: National Treasury Local Government Database

The original total operating expenditure budget for the province stands at R25.319 billion. The aggregate year-to-date expenditure budget stands at R18.353 billion as at 31 January 2024 of which R13.650 billion was realised. Operating Expenditure per municipality is shown in Appendix – 2.

Capricorn district municipalities spent the highest expenditure in relation to its year-to-date budget at 86 percent with Mopani district municipalities being the lowest at 62 percent. Vhembe, Sekhukhune and Waterberg district municipalities respectively recorded 77 percent, 72 percent and 70 percent.

6.2.3 Capital spending and sources of finance

Table 7: Capital Expenditure per district

| Capital Expenditure Per District -M07 January 2024 | | | | | | | | | | | | | |
|----------------------------------------------------|------------------|------------------|---------------------|------------------|-------------|----------------|------------------|------------------------|---------------------------|-----------------------------------------|-----------------------------|-------------------------------------|----------|
| R thousands | Original Budget | Adjusted Budget | Year To Date Budget | YTD Actual | % of Budget | Energy Sources | Water Management | Waste Water Management | Waste Management (Refuse) | Municipal governance and administration | Community and public safety | Economic and environmental services | Other |
| Capricorn | 1 676 427 | 1 772 221 | 1 276 518 | 902 866 | 71% | 24 506 | 553 876 | 104 632 | 1 778 | 10 775 | 19 008 | 188 292 | - |
| Mopani | 1 199 152 | 1 199 152 | 922 144 | 550 661 | 60% | 38 177 | 200 959 | - | - | 5 123 | 37 617 | 268 786 | - |
| Sekhukhune | 1 293 238 | 1 293 238 | 955 074 | 594 507 | 62% | 9 559 | 168 911 | - | 935 | 77 841 | 6 455 | 330 807 | - |
| Vhembe | 2 149 310 | 2 177 310 | 1 604 818 | 912 931 | 57% | 57 498 | 42 347 | 31 500 | 17 364 | 60 805 | 30 137 | 683 280 | - |
| Waterberg | 839 134 | 839 134 | 629 351 | 506 080 | 80% | 31 648 | 278 784 | 63 481 | 40 562 | 2 743 | 5 138 | 83 725 | - |
| Total | 7 157 260 | 7 281 054 | 5 387 904 | 3 467 046 | 64% | 161 388 | 1 244 877 | 199 613 | 60 639 | 147 286 | 98 354 | 1 554 890 | - |

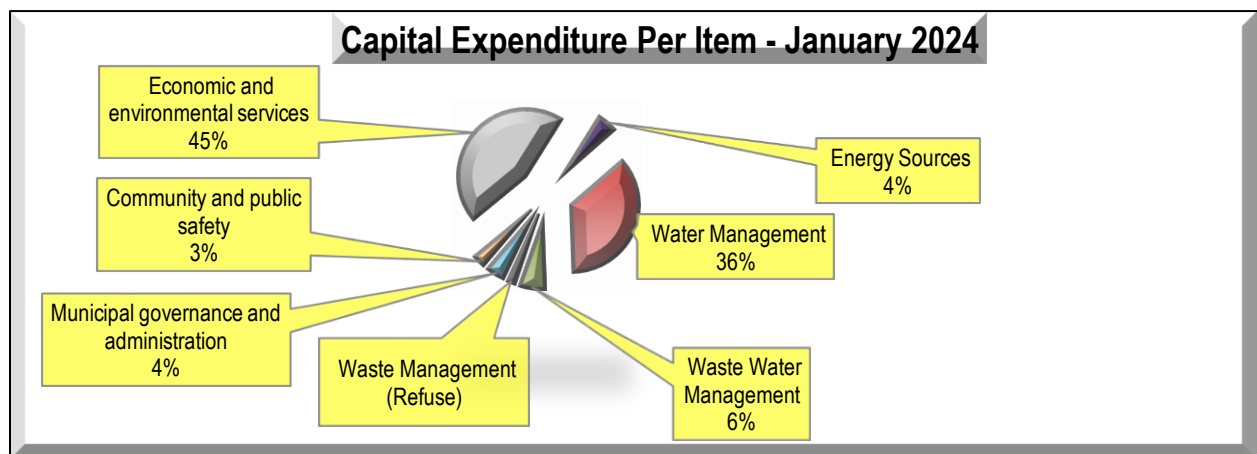
Source: National Treasury Local Government Database

The original capital budget for municipalities in the province stood at R7.157 billion with a reported year-to-date capital budget of R5.387 billion. Actual year to date spending stands at R3.467 billion being 64 percent of the year-to-date budget.

Waterberg district reflected the highest capital expenditure against the budget at 80 percent with Vhembe district recording the lowest at 57 percent. Capricorn, Mopani and Sekhukhune respectively recorded 71, 60 and 62 percent. Detailed capital expenditure for each municipality is shown in Appendix – 4.

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

Figure 3: Capital Expenditure Per Item



Source: National Treasury Local Government Database

Economic and Environmental services which comprises of expenditure that relates to road transport, environmental protection, planning and development make up the largest portion year-to-date capital expenditure at 45 percent. Waste management is the second highest at 36 per cent with Waste Water management at 6 percent, Energy sources and Municipal Governance and administration both at 4 percent, Community and public safety at 3 percent and Waste management (Refuse) is the lowest at 2 per cent.

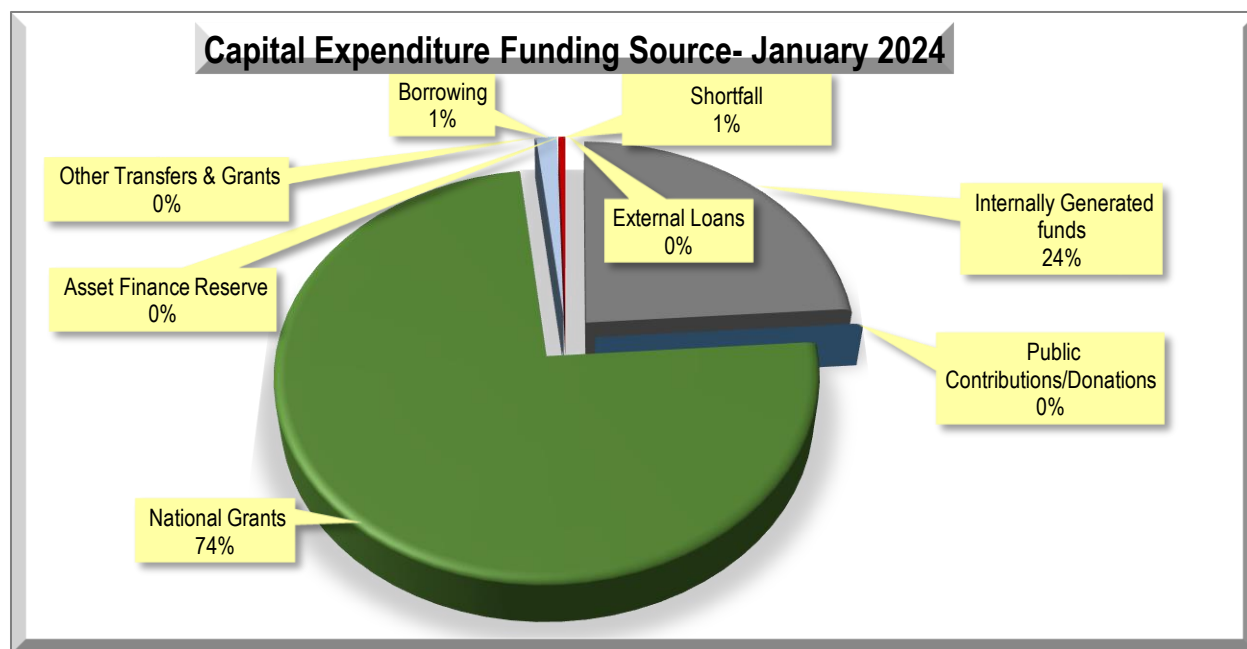
Table 8 below further provides for the sources to finance to the above capital expenditure for M07 of 2023/24 financial year.

Table 8: Source of Finance for Capital Expenditure

| 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 | | |
| Capricorn | 1 676 427 | 1 772 221 | 1 276 518 | 902 866 | 71% | - | - | 124 354 | - | 778 512 | - | - | - | - | - |
| Mopani | 1 199 152 | 1 199 152 | 922 144 | 550 661 | 60% | - | - | 146 981 | - | 400 223 | - | - | - | 3 458 | - |
| Sekhukhune | 1 293 238 | 1 293 238 | 955 074 | 594 507 | 62% | - | - | 169 274 | - | 379 496 | - | - | - | 43 922 | - |
| Vhembe | 2 149 310 | 2 177 310 | 1 604 818 | 912 931 | 57% | - | - | 373 473 | - | 529 887 | - | - | - | - | - |
| Waterberg | 839 134 | 839 134 | 629 351 | 506 080 | 80% | - | - | 13 982 | - | 487 760 | - | - | - | - | - |
| Total | 7 157 260 | 7 281 054 | 5 387 904 | 3 467 046 | 64% | - | - | 828 064 | - | 2 575 878 | - | - | - | 47 380 | - |

Source: National Treasury Local Government Database

Figure 4: Capital Expenditure per Funding Source



Source: National Treasury Local Government Database

Table 8 and Figure 4 above indicate that municipalities' capital budgets are funded mainly from two sources namely, national grants and own revenue. Own revenue makes up 24 percent (R828 million) of the year-to-date actual capital funding of R3.467 billion with grants making up 74 percent (R2.575 billion) of year-to-date capital expenditure. 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. Detailed Capital source of Finance is shown in Appendix – 3.

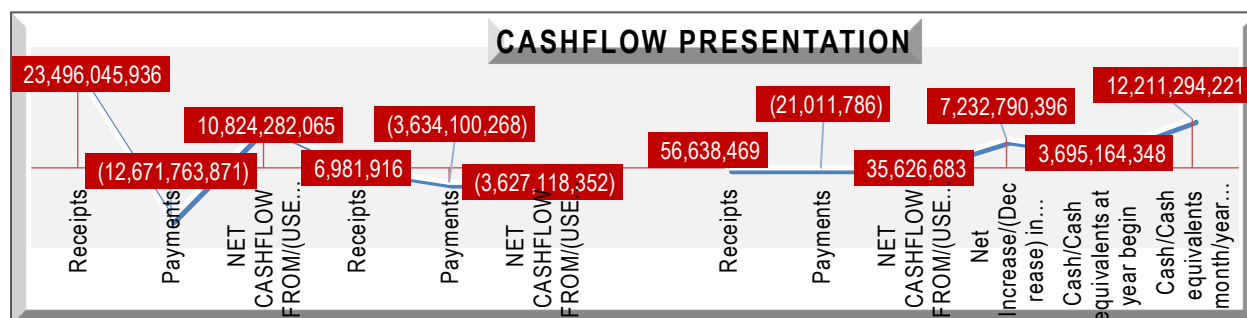
6.2.4 Cash Flow

Table 9: Cash Flow

| Cashflow M07 January 2024 | | | | | | | | | | | | |
|---------------------------|------------------------------------|--------------------|-----------------------------------------------|------------------------------------|-------------------|-----------------------------------------------|------------------------------------|-----------------|-----------------------------------------------|--------------------------------------|-------------------------------------|--------------------------------------|
| R thousands | Cashflow from Operating Activities | | | Cashflow from Investing Activities | | | Cashflow from Financing Activities | | | Net Increase/(Decrease) in Cash Held | Cash/Cash equivalents at year begin | Cash/Cash equivalents month/year end |
| | Receipts | Payments | NET CASHFLOW FROM/(USED) OPERATING ACTIVITIES | Receipts | Payments | NET CASHFLOW FROM/(USED) INVESTING ACTIVITIES | Receipts | Payments | NET CASHFLOW FROM/(USED) FINANCING ACTIVITIES | | | |
| Capricorn | 5 837 686 | -3 607 156 | 2 230 530 | 3 | - 925 363 | - 925 360 | - 1 467 | | - 1 467 | 1 303 703 | 1 442 806 | 2 737 516 |
| Mopani | 7 201 368 | -2 066 658 | 5 134 710 | 3 329 | - 547 480 | - 544 150 | | - 17 729 | - 17 729 | 4 572 831 | 324 274 | 5 355 902 |
| Sekhukhune | 2 636 149 | -2 481 467 | 154 682 | 851 | - 558 808 | - 557 956 | 58 089 | - 3 283 | 54 806 | - 348 469 | 257 267 | 642 713 |
| Vhembe | 4 013 147 | -2 182 363 | 1 830 784 | 1 305 | -1 042 511 | -1 041 206 | - 152 | | - 152 | 789 427 | 1 567 788 | 2 353 302 |
| Waterberg | 3 807 696 | -2 334 120 | 1 473 576 | 1 493 | - 559 939 | - 558 446 | 168 | | 168 | 915 298 | 103 030 | 1 121 862 |
| Total | 23 496 046 | -12 671 764 | 10 824 282 | 6 982 | -3 634 100 | -3 627 118 | 56 638 | - 21 012 | 35 627 | 7 232 790 | 3 695 164 | 12 211 294 |

Source: National Treasury Local Government Database

Figure 5: Cash flow Statement



Source: National Treasury Local Government Database

The cash flow mapping remains to have issues as reported in the previous and current year reports, the PT will continue to exert more emphasis in monitoring the performance of the cash flow mapping to ensure that the mapping issues are resolved and that the reporting is correct on a month-to-month basis.

From the information provided municipalities in the province closed the month of January 2024 with a surplus cash and cash equivalent of R12.211 billion. The Cash and cash equivalents at beginning of the year were R3.695 billion. A net increase in cash and cash equivalents amounting to R7.232 billion was realised during the period. The consolidated cash flow closing balance appears to be incorrect by R1.283 billion which constitute of differences identified in each consolidated district balances as follows, Capricorn R2.746 billion, Mopani R4.897 billion, Sekhukhune R91 million, Vhembe R2.357 billion and Waterberg R1.018 billion.

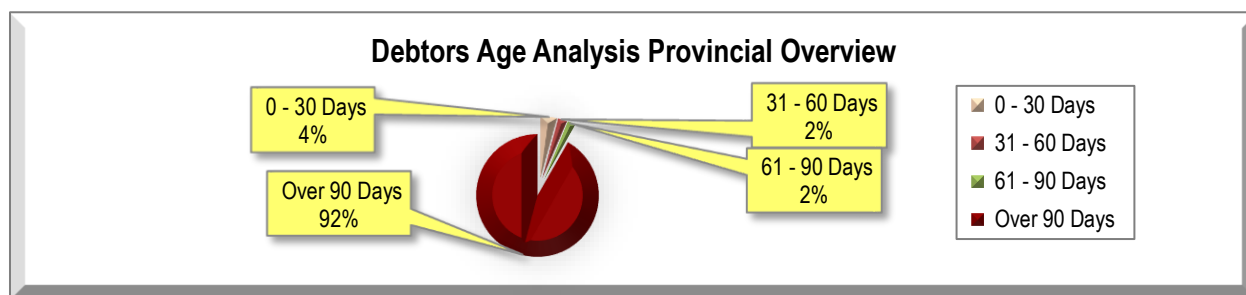
6.2.5 Debt Management

Table 10: Debtors Age Analysis

| Debtors Detail - M07 January 2024 | | | | | | | | | |
|-----------------------------------|----------------|-----------|----------------|-----------|----------------|-----------|-------------------|------------|-------------------|
| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total |
| | Total | % | Total | % | Total | % | Total | % | Total |
| Capricorn | 234 747 | 6% | 117 411 | 3% | 96 898 | 2% | 3 704 318 | 89% | 4 153 374 |
| Mopani | 130 406 | 3% | 91 801 | 2% | 87 939 | 2% | 4 534 896 | 94% | 4 845 043 |
| Sekhukhune | 58 090 | 5% | 31 217 | 3% | 29 178 | 3% | 1 002 569 | 89% | 1 121 055 |
| Vhembe | 99 958 | 3% | 61 590 | 2% | 58 207 | 2% | 3 378 469 | 94% | 3 598 225 |
| Waterberg | 76 333 | 4% | 56 975 | 3% | 48 854 | 3% | 1 606 065 | 90% | 1 788 227 |
| Total | 599 534 | 4% | 358 994 | 2% | 321 077 | 2% | 14 226 318 | 92% | 15 505 924 |

Source: National Treasury Local Government Database

Figure 6: Debtors Age Analysis - Provincial Overview



Source: National Treasury Local Government Database

Figure 6 reveals that 92 percent of the customers have been outstanding for a period over 90 days. This is an indication that municipalities do not effectively implement debt and credit control policies to collect debt due. The districts with most debtors over 90 days are Mopani and Vhembe at 94 percent, followed by Waterberg at 90 per cent. Capricorn and Sekhukhune both recorded 89 percent.

Non-collection of revenue negatively impacts the financial sustainability of municipalities. Furthermore, non-payment of services rendered may lead to delays in the implementation of the budget. It must be noted that 4 municipalities as stated in section 4 of the report did not provide their debtors book information and thus the reported debtor amounts are understated and misrepresented.

Table 11: Debtors by Customer per district

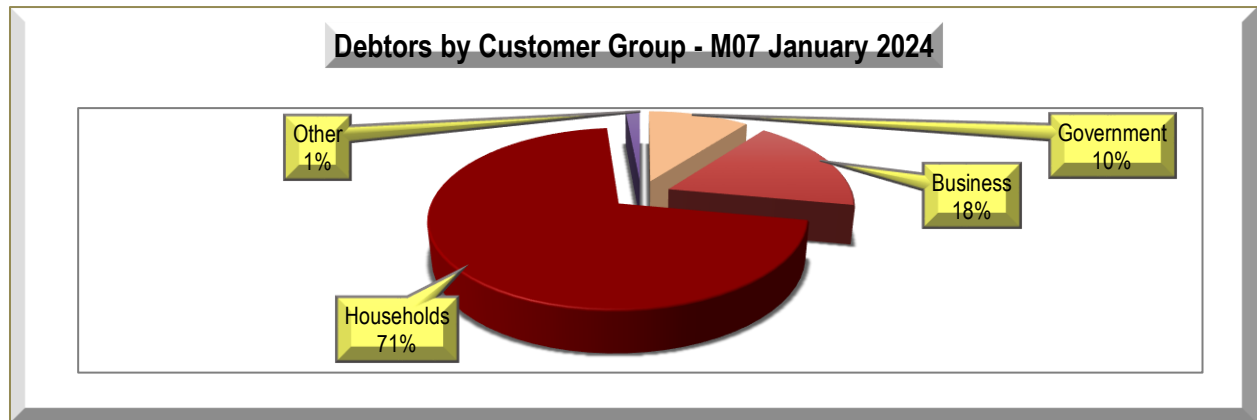
| Debtors by Customer Group - M07 January 2024 | | | | | | | | | |
|----------------------------------------------|------------------|------------|------------------|------------|-------------------|------------|----------------|-----------|-------------------|
| R thousands | Government | | Business | | Households | | Other | | Total |
| | Total | % | Total | % | Total | % | Total | % | |
| Capricorn | 511 591 | 12% | 528 173 | 13% | 3 056 866 | 74% | 56 743 | 0 | 4 153 374 |
| Mopani | 331 028 | 7% | 843 482 | 17% | 3 485 498 | 72% | 185 035 | 4% | 4 845 043 |
| Sekhukhune | 268 200 | 24% | 389 306 | 35% | 479 542 | 43% | -15 993 | -1% | 1 121 055 |
| Vhembe | 366 005 | 10% | 611 059 | 17% | 2 621 161 | 73% | 0 | 0% | 3 598 225 |
| Waterberg | 133 027 | 7% | 349 845 | 20% | 1 304 164 | 73% | 1 191 | 0% | 1 788 227 |
| Total | 1 609 851 | 10% | 2 721 865 | 18% | 10 947 231 | 71% | 226 977 | 0% | 15 505 924 |

Source: National Treasury Local Government Database

Table 11 indicates that the total debtors up to the end of January 2024 categorised by customer group amounted to R15.505 billion. Outstanding debtors in respect of

Households are the highest at R10.947 billion or 71 percent of the total debtors and government debts due to municipalities amounts to R1.609 billion (10 percent) with business category at R2.721 billion (18 percent).

Figure 7: Debtors by Customer Group



Source: National Treasury Local Government Database

The following can be noted based on Table 11 and Figure 7 above for the period under review:

- Despite the economic effects, credit control needs to be emphasised mostly over households.
- Government forums which have already been established need to continue their effective mandate over resolving the government debt as it currently accounts for 10 percent of the total outstanding debt.
- Limpopo Treasury will continue to monitor the payments by departments through Departmental In Year Monitoring System.
- Municipalities are not correctly classifying their debts and there is a significant understatement of debtors.

6.2.6 Creditors Management

Table 12 provides the Creditors ageing for the period ended 31 January 2024.

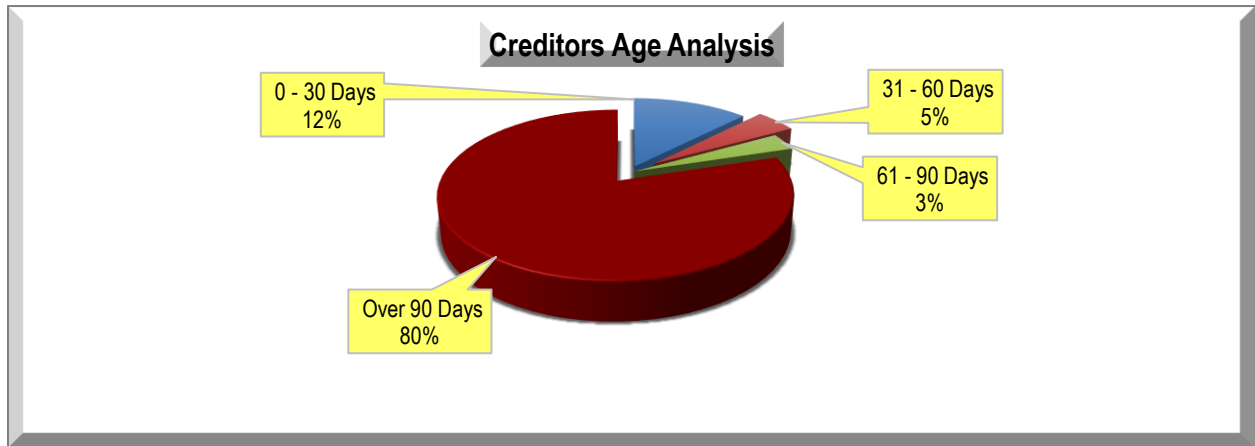
Table 12: Creditors Age Analysis per District

| Creditor Age Analysis - M07 January 2024 | | | | | | | | | |
|------------------------------------------|----------------|------------|----------------|-----------|---------------|-----------|------------------|------------|------------------|
| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total |
| | Total | % | Total | % | Total | % | Total | % | Total |
| Capricorn | 84 376 | 100% | 60 | 0% | - | 0% | 92 | 0% | 84 528 |
| Mopani | 52 255 | 15% | 1 967 | 1% | 912 | 0% | 300 853 | 85% | 355 987 |
| Sekhukhune | 18 718 | 23% | 13 208 | 16% | 48 231 | 60% | - | 0% | 80 157 |
| Vhembe | 13 195 | 57% | 209 | 1% | 3 887 | 17% | 5 816 | 25% | 23 107 |
| Waterberg | 130 240 | 7% | 92 555 | 5% | 24 987 | 1% | 1 608 767 | 87% | 1 856 550 |
| Total | 298 785 | 12% | 108 000 | 4% | 78 016 | 3% | 1 915 528 | 80% | 2 400 329 |

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 12 and Figure 8 above indicate that the total creditors as reported for the period ending 31 January 2024 categorised by district amounted to R2.400 billion. Outstanding creditors in the bracket “Over 90 days” are the highest at R1.915 billion or 80 percent of the total outstanding creditors. It must be noted that 4 municipalities as mentioned before

under section 4 did not report on the outstanding creditor balances and that the amount outstanding, as reported, is grossly understated and misrepresented.

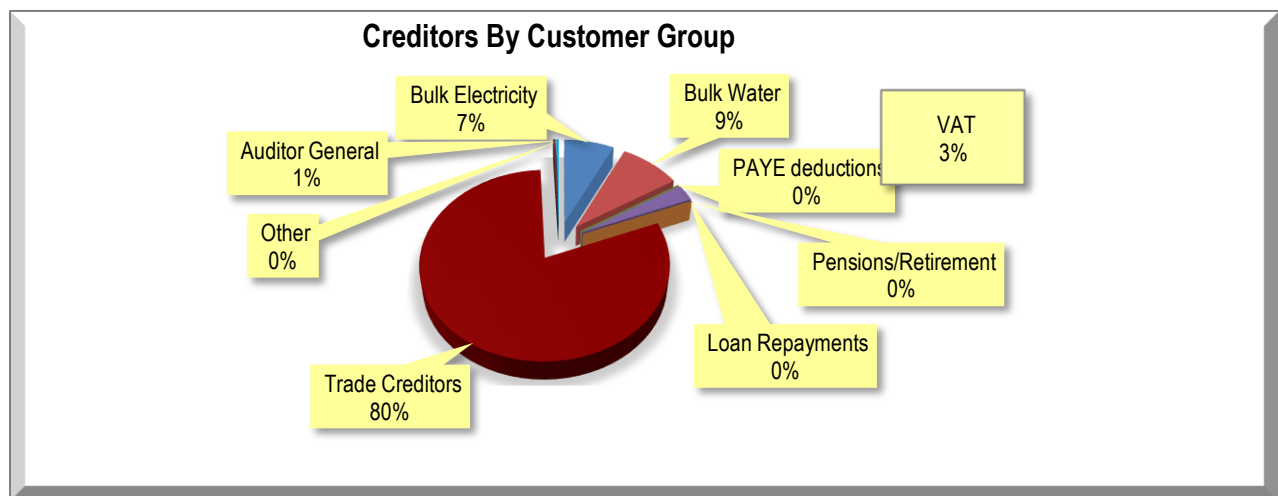
Table 13: Creditors by Customer Group per District

| R thousands | Bulk Electricity | | Bulk Water | | PAYE deductions | | VAT | | Pensions/Retir | | Repayments | | Trade Creditors | | Auditor General | | Other | | Total |
|--------------|------------------|-----------|----------------|-----------|-----------------|-----------|---------------|-----------|----------------|-----------|------------|-----------|------------------|------------|-----------------|--------------|--------------|-----------|------------------|
| | Total | % | Total | % | Total | % | Total | % | Total | % | Total | % | Total | % | Total | % | Total | % | |
| Capricorn | 79 564 | 94% | - | 0% | - | 0% | - | 0% | - | 0% | - | 0% | 3 703 | 4% | - | 0,00% | 1 261 | 1% | 84 528 |
| Mopani | 15 075 | 4% | 112 227 | 32% | - | 0% | - | 0% | 30 | 0% | - | 0% | 228 204 | 64% | - | 0,00% | 452 | 0% | 355 987 |
| Sekhukhune | - | 0% | 77 191 | 96% | - | 0% | - | 0% | - | 0% | - | 0% | 796 | 1% | - | 0,00% | 2 170 | 3% | 80 157 |
| Vhembe | - | 0% | - | 0% | - | 0% | - | 0% | - | 0% | - | 0% | 23 107 | 100% | - | 0,00% | - | 0% | 23 107 |
| Waterberg | 78 105 | 4% | 22 996 | 1% | - | 0% | 67 996 | 4% | - | 0% | - | 0% | 1 673 566 | 90% | 9 535 | 0,51% | 4 352 | 0% | 1 856 550 |
| Total | 172 745 | 7% | 212 413 | 9% | - | 0% | 67 996 | 3% | 30 | 0% | - | 0% | 1 929 376 | 80% | 9 535 | 0,40% | 8 236 | 0% | 2 400 329 |

Source: National Treasury Local Government Database

Table 13 shows creditors by District and by item, Figure 9 below then further provides for creditors by customer group. Capricorn, Polokwane, Vhembe, Modimolle-Mookgopong and Thabazimbi did not provide for bulk water creditors. Municipalities with electrification license are not reflecting their Eskom account balances, except for Polokwane, Ba-Phalaborwa, Greater Letaba, Bela-Bela, Lephalale and Mogalakwena. This information is contrary to the s41 reports received from National Treasury which reflect that municipalities owe Water Boards and Eskom huge sums of money. Appendix – 9 reflect the detailed creditors for each municipality per customer group.

Figure 9: Creditors by Customer Group



Source: National Treasury Local Government Database

6.2.7 Spending on Conditional Grant

Table 14 : Conditional Grants

| R thousands | 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) | |
|--------------|--------------------------------|------------------|--------------------------------|---------------|-----------------------------------------------------------------|----------------|-------------------------------------------------------------|---------------|--------------------------------------------|--------------|--------------------------------------------------|----------------|
| | Allocation | Spent | Allocation | Spent | Allocation | Spent | Allocation | Spent | Allocation | Spent | Allocation | Spent |
| Capricorn | 436 347 | 322 542 | 213 978 | 64 560 | 84 229 | 12 686 | 32 168 | 18 018 | 2 601 | 2 038 | 161 539 | 139 668 |
| Mopani | 871 118 | 417 469 | - | - | 89 178 | 47 084 | - | - | 2 370 | 779 | - | - |
| Sekhukhune | 853 251 | 322 214 | - | - | 90 103 | 47 012 | - | - | 2 460 | 354 | - | - |
| Vhembe | 988 367 | 536 211 | - | - | 47 704 | 31 399 | 25 000 | - | 2 416 | 977 | - | - |
| Waterberg | 370 773 | 236 982 | - | - | 32 800 | 14 500 | - | - | 2 290 | - | - | - |
| Total | 3 519 856 | 1 835 418 | 213 978 | 64 560 | 344 014 | 152 681 | 57 168 | 18 018 | 12 137 | 4 148 | 161 539 | 139 668 |

Source: National Treasury Local Government Database

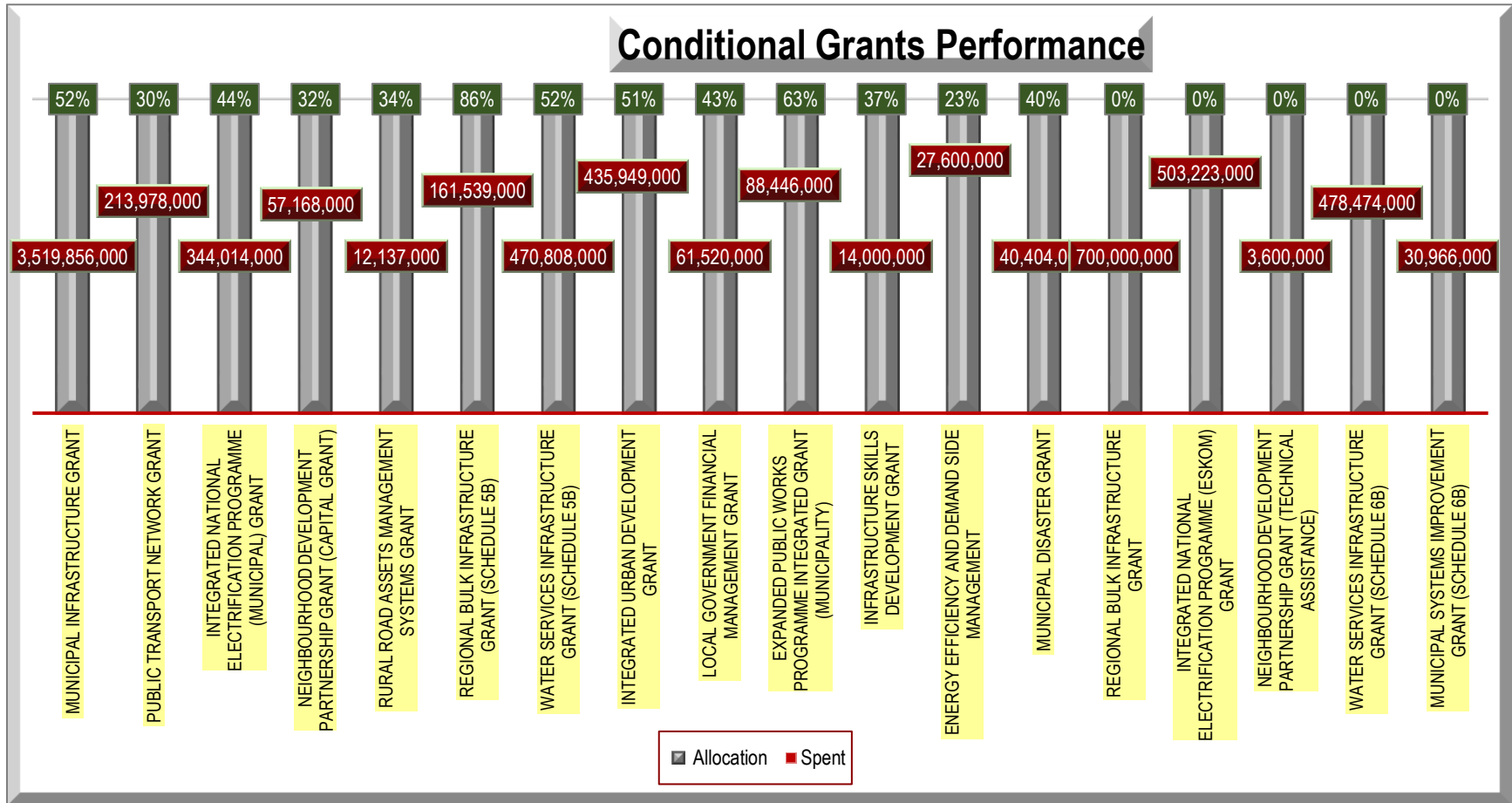
| R thousands | Water Services Infrastructure Grant (Schedule 5B) | | Integrated Urban Development Grant | | Local Government Financial Management Grant | | Expanded Public Works Programme Integrated Grant (Municipality) | | Infrastructure Skills Development Grant | | Energy Efficiency and Demand Side Management | |
|--------------|---------------------------------------------------|----------------|------------------------------------|----------------|---------------------------------------------|---------------|-----------------------------------------------------------------|---------------|-----------------------------------------|--------------|----------------------------------------------|--------------|
| | Allocation | Spent | Allocation | Spent | Allocation | Spent | Allocation | Spent | Allocation | Spent | Allocation | Spent |
| Capricorn | 230 725 | 158 710 | 435 949 | 223 706 | 10 100 | 4 331 | 18 745 | 11 095 | 5 500 | 1 768 | 4 000 | 485 |
| Mopani | - | - | - | - | 14 350 | 4 395 | 21 605 | 16 421 | - | - | 14 000 | 5 767 |
| Sekhukhune | - | - | - | - | 12 620 | 7 173 | 24 598 | 14 130 | - | - | 5 600 | - |
| Vhembe | 109 000 | 24 135 | - | - | 12 200 | 4 253 | 16 883 | 10 833 | 8 500 | 3 378 | - | - |
| Waterberg | 131 083 | 61 662 | - | - | 12 250 | 6 037 | 6 615 | 3 655 | - | - | 4 000 | - |
| Total | 470 808 | 244 507 | 435 949 | 223 706 | 61 520 | 26 188 | 88 446 | 56 136 | 14 000 | 5 146 | 27 600 | 6 252 |

Source: National Treasury Local Government Database

| R thousands | 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) | | TOTALS | |
|--------------|--------------------------|---------------|------------------------------------|----------|-------------------------------------------------------------|----------|---------------------------------------------|----------|---------------------------------------------------|----------|---------------------------------------------------|----------|------------------|------------------|
| | Allocation | Spent | Allocation | Spent | Allocation | Spent | Allocation | Spent | Allocation | Spent | Allocation | Spent | Allocation | Spent |
| Capricorn | 17 500 | 10 078 | - | - | 159 367 | - | 1 000 | - | - | - | 1 000 | - | 1 814 748 | 969 685 |
| Mopani | 11 350 | 3 673 | 460 000 | - | 71 388 | - | - | - | 320 843 | - | 2 900 | - | 1 879 102 | 495 588 |
| Sekhukhune | - | - | 140 000 | - | 70 310 | - | 100 | - | 49 425 | - | 3 500 | - | 1 251 967 | 390 883 |
| Vhembe | 11 554 | 2 452 | 50 000 | - | 111 911 | - | 2 500 | - | - | - | 2 900 | - | 1 388 935 | 613 638 |
| Waterberg | - | - | 50 000 | - | 90 247 | - | - | - | 108 206 | - | 20 666 | - | 828 930 | 322 836 |
| Total | 40 404 | 16 203 | 700 000 | - | 503 223 | - | 3 600 | - | 478 474 | - | 30 966 | - | 7 163 682 | 2 792 630 |

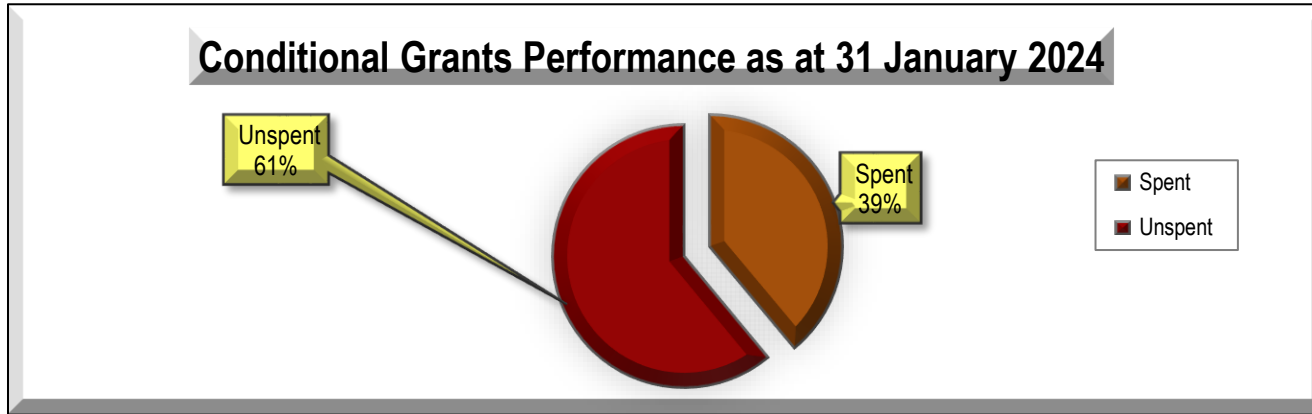
Source: National Treasury Local Government Database

Figure 10: Conditional Grants



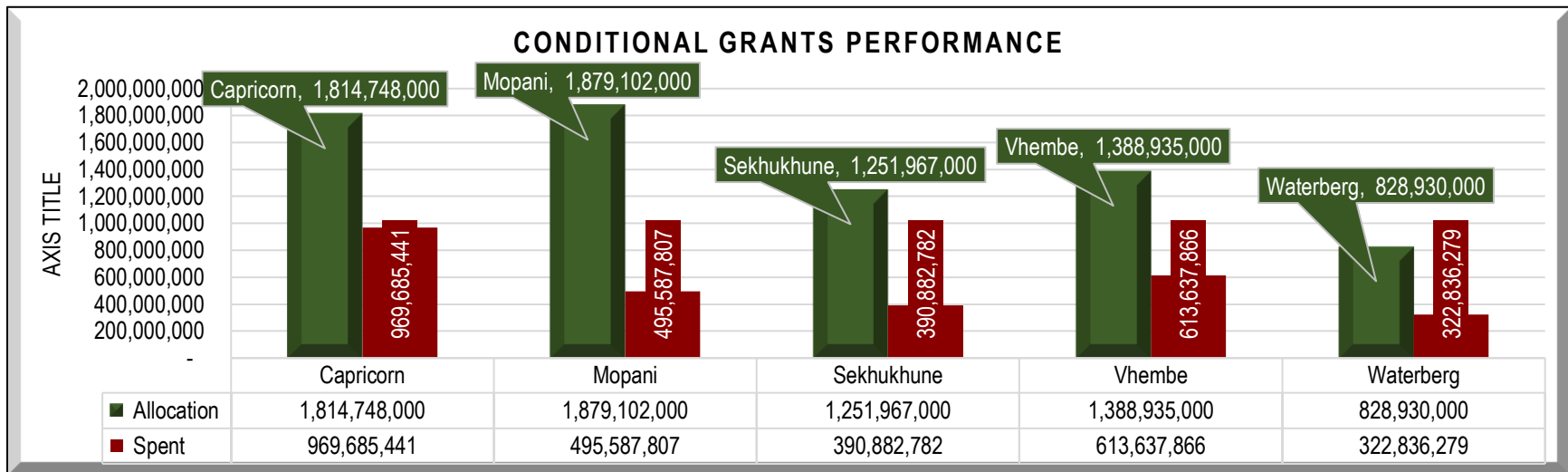
Source: National Treasury Local Government Database

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 31 January 2024, the aggregate conditional grants spending stands at 39 percent, based on a straight-line projection the expenditure should be 58 percent, which indicates that grant spending is lagging as at 31 January 2024.

7 mSCOA - Summary - Upload and Segment Validation

Table 15 below shows the status of Limpopo municipalities' financial submissions and validations for the period ending 31 January 2024.

Table 15: mSCOA uploads

| | | | Financial, Year | | | | |
|-------------------------|-------------|-----|-----------------|------|------|------|-----|
| | | | 2023 | 2024 | | | |
| | | | SUBMISSIONCODE | | | | |
| | | | PAUD | AUDA | ORGB | PROR | M07 |
| Demarcation Description | Demarc Code | CAP | | | | | |
| Ba-Phalaborwa | LIM334 | M | | | | | |
| Bela Bela | LIM366 | M | | | | | |
| Blouberg | LIM351 | L | | | | | |
| Capricorn | DC35 | M | | | | | |
| Collins Chabane | LIM345 | M | | | | | |
| Elias Motsoaledi | LIM472 | M | | | | | |
| Ephraim Mogale | LIM471 | L | | | | | |
| Greater Giyani | LIM331 | L | | | | | |
| Greater Letaba | LIM332 | L | | | | | |
| Greater Tzaneen | LIM333 | H | | | | | |
| Lepelle-Nkumpi | LIM355 | L | | | | | |
| Lephalale | LIM362 | M | | | | | |
| Makhado | LIM344 | M | | | | | |
| Makhuduthamaga | LIM473 | L | | | | | |
| Maruleng | LIM335 | L | | | | | |
| Modimolle-Mookgopong | LIM368 | M | | | | | |
| Mogalakwena | LIM367 | L | | | | | |
| Molemole | LIM353 | L | | | | | |
| Mopani | DC33 | L | | | | | |
| Musina | LIM341 | L | | | | | |
| Polokwane | LIM354 | H | | | | | |
| Sekhukhune | DC47 | H | | | | | |
| Thabazimbi | LIM361 | L | | | | | |
| Thulamela | LIM343 | M | | | | | |
| Tubatse Fetakgomo | LIM476 | L | | | | | |
| Vhembe | DC34 | L | | | | | |
| Waterberg | DC36 | L | | | | | |

Legend explanations

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

8 Assistance Provided

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

LPT sends monthly data strings reports to municipalities to improve the quality of information upload on the NT local government database – Go Muni.

10 Summary and Conclusion

The reporting on mSCoA remains relatively good however the credibility of the reported figures remains a challenge particularly on cash flow, capital expenditure, debtors, and creditors. Municipalities are starting to account for depreciation and asset impairment however there is still quite a number of municipalities that need to improve in that regard.

Municipalities are encouraged to maintain the targeted projections and where such is not achieved revise their revenue projections downwards during the main adjustment budget period. This however must be accompanied with reduction in expenditure items that are not directly linked to core service delivery commitments to ensure financial sustainability and maintaining a funded budget. Effective project management tools and methods need to be applied to ensure spending within the budget and also completion of projects on time, thus limiting budget overruns and improvement of service delivery.

Appendices

Appendix - 1: Operating Revenue

| Appendix 1: Operating Revenue - M07 January 2024 | | | | | | | | | | | | | |
|--------------------------------------------------|-------------------|-------------------|-------------------|-------------------|--------------------------|--------------------|----------------|-------------------|-----------------------|------------------|------------------------------------|----------------------|----------------|
| Operating Revenue Budget | | | | | | Exchange Revenue | | | | | Non Exchange Revenue | | |
| R thousands | Original Budget | Adjusted Budget | YTD Budget | YTD Actual | % of year to date Budget | Electricity Billed | Water Billed | Sanitation Billed | Refuse Removal Billed | Other Revenue | Property Rates Billed ¹ | Transfers Recognised | Other Revenue |
| Blouberg | 352 990 | 352 990 | 264 743 | 277 778 | 105% | 18 763 | 2 048 | 969 | 1 207 | 5 645 | 65 881 | 181 170 | 2 095 |
| Capricorn | 967 645 | 970 506 | 891 141 | 693 114 | 78% | - | 35 287 | 5 955 | - | 55 429 | - | 596 444 | - |
| Lepelle-Nkumpi | 713 726 | 713 726 | 535 294 | 314 507 | 59% | - | - | 2 | 4 321 | 33 280 | 25 169 | 241 657 | 10 078 |
| Molemole | 274 777 | 274 777 | 206 082 | 173 870 | 84% | 5 463 | - | - 1 | 1 757 | 13 084 | 16 941 | 135 431 | 1 195 |
| Polokwane | 4 945 302 | 4 935 973 | 3 706 645 | 2 720 365 | 73% | 779 564 | 137 676 | 98 517 | 87 019 | 175 165 | 344 529 | 1 073 834 | 24 061 |
| Total | 7 254 440 | 7 247 972 | 5 603 905 | 4 179 634 | 75% | 803 790 | 175 011 | 105 442 | 94 304 | 282 603 | 452 521 | 2 228 534 | 37 430 |
| Ba-phalaborwa | 676 346 | 676 346 | 507 259 | 380 700 | 75% | 71 514 | - | - | 16 526 | 10 459 | 103 604 | 157 872 | 20 725 |
| Greater Giyani | 539 825 | 539 825 | 404 868 | 104 599 | 26% | - | - | - | 5 100 | 19 761 | 48 845 | 8 926 | 21 967 |
| Greater Letaba | 467 049 | 467 049 | 350 287 | 342 369 | 98% | 14 121 | 694 | 483 | 3 269 | 20 143 | 12 170 | 291 043 | 445 |
| Greater Tzaneen | 1 613 783 | 1 613 783 | 1 210 337 | 1 108 896 | 92% | 468 615 | - | - | 24 167 | 53 463 | 86 308 | 462 140 | 14 204 |
| Maruleng | 348 971 | 348 971 | 302 669 | 251 239 | 83% | - | 2 300 | 310 | 3 109 | 17 291 | 100 837 | 127 060 | 331 |
| Mopani | 1 690 322 | 1 690 322 | 1 267 741 | 1 057 314 | 83% | - | 52 213 | 7 090 | - | 43 936 | - | 954 075 | - |
| Total | 5 336 295 | 5 336 295 | 4 043 162 | 3 245 117 | 80% | 554 250 | 55 208 | 7 883 | 52 172 | 165 053 | 351 765 | 2 001 116 | 57 672 |
| Elias Motsoaledi | 680 764 | 680 764 | 584 247 | 368 275 | 63% | 57 019 | - | - | 6 943 | 2 591 | - 7 101 | 251 196 | 57 627 |
| Ephraim Mogale | 375 827 | 375 827 | 329 123 | 153 954 | 47% | 37 418 | - | - | 3 010 | 11 936 | 28 254 | 65 599 | 7 736 |
| Tubatse Fetakgomo | 915 422 | 915 422 | 686 566 | 625 131 | 91% | - | - | - | 16 097 | 32 084 | 114 810 | 444 322 | 17 818 |
| Makhuduthamaga | 457 809 | 457 809 | 343 357 | 312 991 | 91% | - | - | - | 171 | 17 012 | 24 660 | 262 402 | 8 746 |
| Sekhukhune | 1 273 052 | 1 273 052 | 753 296 | 921 821 | 122% | - | 25 227 | 8 918 | - | 70 622 | - | 817 049 | 5 |
| Total | 3 702 873 | 3 702 873 | 2 696 588 | 2 382 173 | 88% | 94 437 | 25 227 | 8 918 | 26 221 | 134 244 | 160 624 | 1 840 569 | 91 932 |
| Makhado | 1 395 877 | 1 395 877 | 1 046 907 | 696 406 | 67% | 215 139 | - | - | 8 899 | 35 359 | 69 244 | 368 032 | - 267 |
| Musina | 530 868 | 530 868 | 398 151 | 341 839 | 86% | 91 334 | 20 085 | 1 839 | 13 414 | 27 977 | 16 944 | 168 517 | 1 728 |
| Collins Chabane | 662 484 | 662 484 | 619 587 | 371 258 | 60% | - | - | - | 3 263 | 23 993 | 20 696 | 318 705 | 4 601 |
| Thulamela | 897 697 | 897 697 | 822 400 | 626 134 | 76% | - | - | - | 16 489 | 78 050 | 55 425 | 465 356 | 10 813 |
| Vhembe | 2 439 118 | 2 439 118 | 2 186 445 | 1 142 597 | 52% | - | 2 810 | 7 | 198 | 81 259 | - | 1 058 134 | 190 |
| Total | 5 926 044 | 5 926 044 | 5 073 491 | 3 178 234 | 63% | 306 473 | 22 895 | 1 846 | 42 263 | 246 638 | 162 309 | 2 378 744 | 17 066 |
| Bela bela | 555 869 | 555 869 | 449 355 | 308 121 | 69% | 85 162 | 23 445 | 14 010 | 6 564 | 14 837 | 54 069 | 100 217 | 9 816 |
| Lephalale | 789 635 | 789 635 | 592 226 | 523 017 | 88% | 119 260 | 39 774 | 15 444 | 11 470 | 87 805 | 68 993 | 170 879 | 9 391 |
| Modimolle-Mookgopong | 868 609 | 868 609 | 687 688 | 506 515 | 74% | 171 904 | 51 499 | 24 451 | 14 636 | 52 366 | 71 115 | 112 062 | 8 482 |
| Mogalakwena | 1 418 183 | 1 418 183 | 1 063 636 | 784 429 | 74% | 177 533 | 21 512 | 12 842 | 21 698 | 47 245 | 56 570 | 436 143 | 10 887 |
| Thabazimbi | 550 934 | 550 934 | 413 200 | 190 227 | 46% | 45 317 | 17 459 | 14 198 | 9 560 | 28 538 | 29 748 | 45 277 | 129 |
| Waterberg | 159 512 | 159 512 | 157 107 | 117 528 | 75% | - | - | - | - | 3 080 | - | 114 448 | - |
| Total | 4 342 741 | 4 342 741 | 3 363 213 | 2 429 838 | 72% | 599 177 | 153 689 | 80 946 | 63 929 | 233 870 | 280 494 | 979 026 | 38 707 |
| Grand Total | 26 562 393 | 26 555 925 | 20 780 359 | 15 414 996 | 74% | 2 358 127 | 432 030 | 205 035 | 278 888 | 1 062 408 | 1 407 713 | 9 427 989 | 242 806 |

Source: National Treasury Local Government Database

Appendix - 2: Operating Expenditure

| Appendix 2: Operating Expenditure - M07 January 2024 | | | | | | | | | | | | | | |
|------------------------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------|-----------------------|-------------------------|-----------------|-----------------------------------|------------------|---------------------|--------------------|-------------------------|-------------------|
| R thousands | 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 | Inventory Consumed | Transfers and Subsidies | Other Expenditure |
| Blouberg | 389 072 | 389 072 | 291 806 | 180 666 | 62% | 64 405 | 11 543 | - | - | 32 595 | 32 510 | 858 | - | 38 755 |
| Capricorn | 1 081 663 | 1 127 314 | 752 598 | 442 245 | 59% | 186 998 | 10 280 | - | 46 339 | - | 59 455 | 51 236 | - | 87 937 |
| Lepelle-Nkumpi | 478 179 | 478 179 | 358 636 | 176 493 | 49% | 57 189 | 14 179 | - | 18 086 | - | 24 450 | 984 | - | 61 605 |
| Molemole | 260 945 | 260 945 | 195 711 | 133 261 | 68% | 62 905 | 8 605 | - | 10 637 | 8 740 | 21 528 | 3 351 | - | 17 496 |
| Polokwane | 4 550 034 | 4 605 123 | 3 426 299 | 3 398 473 | 99% | 630 475 | 26 189 | - | 1 232 839 | 610 728 | 486 517 | 119 881 | 10 113 | 281 730 |
| Total | 6 759 892 | 6 860 633 | 5 025 050 | 4 331 138 | 86% | 1 001 972 | 70 796 | - | 1 307 902 | 652 062 | 624 461 | 176 310 | 10 113 | 487 523 |
| Ba-phalaborwa | 764 525 | 764 525 | 573 394 | 308 521 | 54% | 97 897 | 10 520 | - | 46 035 | 68 855 | 33 320 | 12 450 | 221 | 39 224 |
| Greater Giyani | 548 344 | 548 344 | 411 258 | 255 237 | 62% | 99 073 | 15 677 | - | 63 219 | - | 28 579 | 3 492 | - | 45 197 |
| Greater Letaba | 423 398 | 423 398 | 317 549 | 255 945 | 81% | 72 348 | 16 549 | - | 26 228 | 15 724 | 69 114 | 6 658 | - | 49 323 |
| Greater Tzaneen | 1 525 703 | 1 525 703 | 1 144 484 | 812 820 | 71% | 222 787 | 18 228 | - | 67 529 | 285 793 | 51 483 | 56 392 | 28 592 | 82 016 |
| Maruleng | 286 339 | 286 339 | 214 289 | 133 775 | 62% | 55 079 | 8 986 | - | - | 332 | 33 688 | 3 320 | - | 32 368 |
| Mopani | 1 689 403 | 1 689 403 | 1 267 053 | 667 800 | 53% | 271 196 | 10 053 | - | - | - | 120 299 | 163 257 | - | 102 995 |
| Total | 5 237 712 | 5 237 712 | 3 928 027 | 2 434 098 | 62% | 818 380 | 80 013 | - | 203 011 | 370 705 | 336 483 | 245 570 | 28 813 | 351 123 |
| Elias Motsoaledi | 654 217 | 654 217 | 455 171 | 321 950 | 71% | 105 664 | 16 477 | - | 35 872 | 58 526 | 42 048 | 24 872 | 3 326 | 35 166 |
| Ephraim Mogale | 375 666 | 375 666 | 280 446 | 161 827 | 58% | 48 106 | 7 169 | - | 32 396 | 23 061 | 24 324 | 840 | - | 25 931 |
| Tubatse Fetakgomo | 838 096 | 838 096 | 628 572 | 437 396 | 70% | 140 525 | 25 231 | - | 40 098 | - | 158 904 | 1 067 | - | 71 571 |
| Makhuduthamaga | 371 205 | 371 205 | 278 404 | 269 738 | 97% | 65 536 | 15 508 | 7 836 | 20 851 | - | 106 203 | 1 984 | 7 070 | 44 751 |
| Sekhukhune | 1 230 747 | 1 230 747 | 923 432 | 658 196 | 71% | 244 046 | 11 038 | - | - | - | 201 203 | 72 869 | - | 129 040 |
| Total | 3 469 930 | 3 469 930 | 2 566 025 | 1 849 107 | 72% | 603 877 | 75 424 | 7 836 | 129 217 | 81 587 | 532 681 | 101 631 | 10 395 | 306 460 |
| Makhado | 1 368 446 | 1 368 446 | 1 026 335 | 673 110 | 66% | 177 417 | 15 695 | 41 239 | 88 401 | 178 774 | 110 206 | 27 466 | - | 33 913 |
| Musina | 484 868 | 484 868 | 363 651 | 239 724 | 66% | 90 405 | 6 799 | - | - | 92 279 | 16 530 | 1 526 | 5 475 | 26 711 |
| Collins Chabane | 457 671 | 457 671 | 343 254 | 279 874 | 82% | 83 959 | 17 666 | - | 6 500 | - | 120 318 | 7 831 | 4 435 | 39 165 |
| Thulamela | 919 194 | 919 194 | 641 239 | 498 341 | 78% | 195 358 | 20 289 | 45 971 | 41 942 | - | 120 180 | 9 238 | 1 181 | 64 183 |
| Vhembe | 2 322 408 | 2 322 408 | 1 235 309 | 1 079 968 | 87% | 454 451 | 9 382 | - | 211 157 | - | 197 868 | 108 069 | - | 99 042 |
| Total | 5 552 588 | 5 552 588 | 3 609 787 | 2 771 018 | 77% | 1 001 591 | 69 830 | 87 210 | 348 000 | 271 053 | 565 101 | 154 130 | 11 090 | 263 013 |
| Bela bela | 543 004 | 543 004 | 407 253 | 250 946 | 62% | 85 742 | 5 365 | - | 18 143 | 80 579 | 22 053 | 13 578 | - | 25 487 |
| Lephalale | 787 943 | 787 943 | 590 958 | 429 432 | 73% | 133 909 | 7 597 | 19 616 | 49 169 | 103 046 | 36 718 | 30 077 | 517 | 48 782 |
| Modimolle-Mookgopong | 863 962 | 863 962 | 647 972 | 424 892 | 66% | 142 062 | 6 932 | - | 23 495 | 121 615 | 43 788 | 16 100 | - | 70 900 |
| Mogalakwena | 1 383 244 | 1 383 244 | 1 037 440 | 844 035 | 81% | 208 619 | 14 063 | - | - | 201 784 | 173 959 | 50 400 | 90 | 195 120 |
| Thabazimbi | 534 839 | 534 839 | 401 130 | 216 122 | 54% | 57 827 | 4 421 | - | 35 855 | 42 393 | 32 028 | 36 072 | - | 7 525 |
| Waterberg | 186 142 | 186 142 | 139 606 | 99 654 | 71% | 69 692 | 5 598 | - | 3 441 | - | 5 401 | - | - | 15 522 |
| Total | 4 299 134 | 4 299 134 | 3 224 359 | 2 265 082 | 70% | 697 851 | 43 976 | 19 616 | 130 104 | 549 416 | 313 948 | 146 227 | 607 | 363 337 |
| Grand Total | 25 319 257 | 25 419 998 | 18 353 248 | 13 650 443 | 74% | 4 123 672 | 340 038 | 114 662 | 2 118 232 | 1 924 822 | 2 372 674 | 823 868 | 61 019 | 1 771 457 |

Source: National Treasury Local Government Database

Appendix - 3: Capital Source of Finance

| Appendix 4: Capital Expenditure - M07 January 2024 | | | | | | | | | | | | | |
|----------------------------------------------------|------------------|------------------|---------------------|------------------|-------------|----------------|------------------|------------------------|---------------------------|-----------------------------------------|-----------------------------|-------------------------------------|----------|
| R thousands | Original Budget | Adjusted Budget | Year To Date Budget | YTD Actual | % of Budget | Energy Sources | Water Management | Waste Water Management | Waste Management (Refuse) | Municipal governance and administration | Community and public safety | Economic and environmental services | Other |
| Blouberg | 86 892 | 86 892 | 65 169 | 39 382 | 60% | 540 | - | - | - | 182 | - | 38 660 | - |
| Capricorn | 420 353 | 464 703 | 317 601 | 381 690 | 120% | - | 372 388 | 5 699 | - | 2 046 | 1 558 | - | - |
| Lepelle-Nkumpi | 299 563 | 299 563 | 224 672 | 20 130 | 9% | 632 | - | - | - | 80 | 2 487 | 16 930 | - |
| Molemole | 72 380 | 72 380 | 54 285 | 41 108 | 76% | 7 607 | - | 507 | - | 3 342 | - | 29 652 | - |
| Polokwane | 797 239 | 848 683 | 614 790 | 420 556 | 68% | 15 726 | 181 488 | 98 425 | 1 778 | 5 124 | 14 963 | 103 051 | - |
| Total | 1 676 427 | 1 772 221 | 1 276 518 | 902 866 | 71% | 24 506 | 553 876 | 104 632 | 1 778 | 10 775 | 19 008 | 188 292 | - |
| Ba-phalaborwa | 64 766 | 64 766 | 48 574 | 24 890 | 51% | 2 929 | - | - | - | 627 | 5 895 | 15 439 | - |
| Greater Giyani | 214 991 | 214 991 | 161 243 | 113 291 | 70% | 27 265 | - | - | - | 186 | 30 853 | 54 987 | - |
| Greater Letaba | 110 032 | 110 032 | 82 524 | 55 273 | 67% | 1 467 | - | - | - | - | 868 | 52 938 | - |
| Greater Tzaneen | 190 705 | 190 705 | 166 076 | 65 004 | 39% | 6 516 | - | - | - | 3 294 | - | 55 194 | - |
| Maruleng | 167 916 | 167 916 | 125 670 | 91 245 | 73% | - | - | - | - | 1 016 | - | 90 229 | - |
| Mopani | 450 742 | 450 742 | 338 057 | 200 959 | 59% | - | 200 959 | - | - | - | - | - | - |
| Total | 1 199 152 | 1 199 152 | 922 144 | 550 661 | 60% | 38 177 | 200 959 | - | - | 5 123 | 37 617 | 268 786 | - |
| Elias Motsoaledi | 84 156 | 84 156 | 57 462 | 36 584 | 64% | 6 660 | - | - | 26 | 988 | 97 | 28 813 | - |
| Ephraim Mogale | 79 359 | 79 359 | 59 255 | 27 325 | 46% | 382 | - | - | 45 | 2 421 | 724 | 23 753 | - |
| Tubatse Fetakgomo | 299 863 | 299 863 | 224 898 | 247 083 | 110% | - | - | - | 864 | 72 353 | 4 732 | 169 133 | - |
| Makhuduthamaga | 236 116 | 236 116 | 177 087 | 113 610 | 64% | 2 517 | - | - | - | 1 085 | 901 | 109 108 | - |
| Sekhukhune | 593 743 | 593 743 | 436 373 | 169 905 | 39% | - | 168 911 | - | - | 994 | - | - | - |
| Total | 1 293 238 | 1 293 238 | 955 074 | 594 507 | 62% | 9 559 | 168 911 | - | 935 | 77 841 | 6 455 | 330 807 | - |
| Makhado | 503 877 | 503 877 | 377 908 | 195 496 | 52% | 42 649 | - | - | 4 714 | 15 503 | 1 362 | 131 267 | - |
| Musina | 80 036 | 80 036 | 60 027 | 26 410 | 44% | 3 542 | - | 3 021 | 5 576 | - | 902 | 13 370 | - |
| Collins Chabane | 325 650 | 325 650 | 244 237 | 217 881 | 89% | 11 307 | - | - | - | 22 724 | 19 736 | 164 113 | - |
| Thulamela | 343 558 | 371 558 | 255 626 | 124 534 | 49% | - | - | - | 7 075 | 2 397 | 7 572 | 107 490 | - |
| Vhembe | 896 189 | 896 189 | 667 021 | 348 611 | 52% | - | 42 347 | 28 479 | - | 10 180 | 565 | 267 039 | - |
| Total | 2 149 310 | 2 177 310 | 1 604 818 | 912 931 | 57% | 57 498 | 42 347 | 31 500 | 17 364 | 50 805 | 30 137 | 683 280 | - |
| Bela bela | 92 693 | 92 693 | 69 520 | 44 211 | 64% | 3 608 | 3 060 | 23 770 | 6 266 | 599 | 820 | 6 088 | - |
| Lephalale | 106 397 | 106 397 | 79 797 | 58 906 | 74% | 7 769 | 24 828 | - | 21 668 | 1 945 | 802 | 1 894 | - |
| Modimolle-Mookgopong | 219 833 | 219 833 | 164 875 | 114 496 | 69% | 5 416 | 44 011 | 24 353 | 12 628 | 198 | 3 279 | 24 612 | - |
| Mogalakwena | 311 599 | 311 599 | 233 699 | 265 484 | 114% | 1 089 | 203 781 | 15 358 | - | - | 237 | 45 020 | - |
| Thabazimbi | 108 463 | 108 463 | 81 347 | 22 983 | 28% | 13 766 | 3 106 | - | - | - | - | 6 112 | - |
| Waterberg | 150 | 150 | 113 | - | 0% | - | - | - | - | - | - | - | - |
| Total | 839 134 | 839 134 | 629 351 | 506 080 | 80% | 31 648 | 278 784 | 63 481 | 40 562 | 2 743 | 5 138 | 83 725 | - |
| Grand Total | 7 157 260 | 7 281 054 | 5 387 904 | 3 467 046 | 64% | 161 388 | 1 244 877 | 199 613 | 60 639 | 147 286 | 98 354 | 1 554 890 | - |

Source: National Treasury Local Government Database

Appendix – 4: Capital Expenditure (Detail)

| Appendix 3: Capital Source of Finance - M07 January 2024 | | | | | | | | | | | | | | | |
|----------------------------------------------------------|------------------|------------------|---------------------|------------------|-------------|----------------|------------------------|----------------------------|--------------------------------|--------------------|-------------------|------------------------------|--------------------------|---------------|----------|
| R thousands | Original Budget | Adjusted Budget | Year To Date Budget | YTD Actual | % of Budget | External Loans | Asset Finance Reserves | Internally Generated funds | Public Contributions/Donations | Transfers & Grants | | District Municipality Grants | Other Transfers & Grants | Borrowing | Other |
| | | | | | | | | | | National Grants | Provincial Grants | | | | |
| Blouberg | 86 892 | 86 892 | 65 169 | 39 382 | 60% | | | 352 | - | 39 030 | - | | | | |
| Capricorn | 420 353 | 464 703 | 317 601 | 381 690 | 120% | | | 59 681 | - | 322 009 | - | | | | |
| Lepelle-Nkumpi | 299 563 | 299 563 | 224 672 | 20 130 | 9% | | | 1 110 | - | 19 019 | - | | | | |
| Molemole | 72 380 | 72 380 | 54 285 | 41 108 | 76% | | | 3 991 | - | 37 117 | - | | | | |
| Polokwane | 797 239 | 848 683 | 614 790 | 420 556 | 68% | | | 59 220 | - | 361 336 | - | | | | |
| Total | 1 676 427 | 1 772 221 | 1 276 518 | 902 866 | 71% | - | - | 124 354 | - | 778 512 | - | - | - | - | - |
| Ba-phalaborwa | 64 766 | 64 766 | 48 574 | 24 890 | 51% | | | 5 795 | - | 19 095 | - | | | | |
| Greater Giyani | 214 991 | 214 991 | 161 243 | 113 291 | 70% | | | 38 509 | - | 74 781 | - | | | | |
| Greater Letaba | 110 032 | 110 032 | 82 524 | 55 273 | 67% | | | 19 884 | - | 35 389 | - | | | | |
| Greater Tzaneen | 190 705 | 190 705 | 166 076 | 65 004 | 39% | | | 18 036 | - | 43 510 | - | | | 3 458 | |
| Maruleng | 167 916 | 167 916 | 125 670 | 91 245 | 73% | | | 64 756 | - | 26 489 | - | | | | |
| Mopani | 450 742 | 450 742 | 338 057 | 200 959 | 59% | | | - | - | 200 959 | - | | | | |
| Total | 1 199 152 | 1 199 152 | 922 144 | 550 661 | 60% | - | - | 146 981 | - | 400 223 | - | - | - | 3 458 | - |
| Elias Motsoaledi | 84 156 | 84 156 | 57 462 | 36 584 | 64% | | | 1 441 | - | 35 143 | - | | | | |
| Ephraim Mogale | 79 359 | 79 359 | 59 255 | 27 325 | 46% | | | 3 372 | - | 22 137 | - | | | | |
| Tubatse Fetakgomo | 299 863 | 299 863 | 224 898 | 247 083 | 110% | | | 88 606 | - | 114 554 | - | | | 43 922 | |
| Makhuduthamaga | 236 116 | 236 116 | 177 087 | 113 610 | 64% | | | 67 738 | - | 45 872 | - | | | | |
| Sekhukhune | 593 743 | 593 743 | 436 373 | 169 905 | 39% | | | 8 115 | - | 161 790 | - | | | | |
| Total | 1 293 238 | 1 293 238 | 955 074 | 594 507 | 62% | - | - | 169 274 | - | 379 496 | - | - | - | 43 922 | - |
| Makhado | 503 877 | 503 877 | 377 908 | 195 496 | 52% | | | 112 029 | - | 77 176 | - | | | | |
| Musina | 80 036 | 80 036 | 60 027 | 26 410 | 227% | | | 6 348 | - | 20 062 | - | | | | |
| Collins Chabane | 325 650 | 325 650 | 244 237 | 217 881 | 89% | | | 137 923 | - | 79 785 | - | | | | |
| Thulamela | 343 558 | 371 558 | 255 626 | 124 534 | 49% | | | 54 768 | - | 69 766 | - | | | | |
| Vhembe | 896 189 | 896 189 | 667 021 | 348 611 | 52% | | | 62 405 | - | 283 098 | - | | | | |
| Total | 2 149 310 | 2 177 310 | 1 604 818 | 912 931 | 57% | - | - | 373 473 | - | 529 887 | - | - | - | - | - |
| Bela bela | 92 693 | 92 693 | 69 520 | 44 211 | 64% | | | 4 429 | - | 39 782 | - | | | | |
| Lephalale | 106 397 | 106 397 | 79 797 | 58 906 | 74% | | | 9 354 | - | 49 551 | - | | | | |
| Modimolle-Mookgopong | 219 833 | 219 833 | 164 875 | 114 496 | 69% | | | 198 | - | 109 959 | - | | | | |
| Mogalakwena | 311 599 | 311 599 | 233 699 | 265 484 | 114% | | | - | - | 265 484 | - | | | | |
| Thabazimbi | 108 463 | 108 463 | 81 347 | 22 983 | 28% | | | - | - | 22 983 | - | | | | |
| Waterberg | 150 | 150 | 113 | - | 0% | | | - | - | - | - | | | | |
| Total | 839 134 | 839 134 | 629 351 | 506 080 | 80% | - | - | 13 982 | - | 487 760 | - | - | - | - | - |
| Grand Total | 7 157 260 | 7 281 054 | 5 387 904 | 3 467 046 | | - | - | 828 064 | - | 2 575 878 | - | - | - | 47 380 | - |

Source: National Treasury Local Government Database

Appendix – 5: Cash Flows

| Appendix 5 : Cashflow - M07 January 2024 | | | | | | |
|------------------------------------------|-----------------------------------------------|-----------------------------------------------|--------------------------------------|-------------------------------------|--------------------------------------|--------------------------------------|
| R '000 | 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 | Cash/Cash equivalents month/year end |
| Blouberg | (39 382) | - | (124 821) | 106 030 | (22 978) | 83 052 |
| Capricorn | (364 178) | - | 164 892 | 493 700 | 658 592 | 1 152 293 |
| Lepelle-Nkumpi | (20 130) | (14) | 497 521 | 546 712 | 1 044 463 | 1 591 176 |
| Molemole | (41 108) | - | 149 274 | 111 992 | 261 421 | 373 413 |
| Polokwane | (460 561) | (1 453) | 616 838 | 184 371 | 796 018 | 980 389 |
| Total | (925 360) | (1 467) | 1 303 703 | 1 442 806 | 2 737 516 | 4 180 322 |
| Ba-phalaborwa | (26 123) | (10 200) | (26 068) | - | 9 650 | 9 650 |
| Greater Giyani | 1 761 | - | (92 777) | - | 304 134 | 304 134 |
| Greater Letaba | (59 731) | - | (5 199) | 2 344 | (1 980) | 364 |
| Greater Tzaneen | (81 237) | (7 529) | 3 884 730 | - | 4 062 042 | 4 062 042 |
| Maruleng | (105 434) | - | 25 764 | 150 719 | 176 483 | 327 201 |
| Mopani | (273 387) | - | 786 381 | 171 211 | 805 574 | 976 784 |
| Total | (544 150) | (17 729) | 4 572 831 | 324 274 | 5 355 902 | 5 680 176 |
| Elias Motsoaledi | (39 172) | (4 101) | (36 588) | 31 937 | (3 485) | 28 452 |
| Ephraim Mogale | (28 768) | - | 64 163 | - | 64 770 | 64 770 |
| Tubatse Fetakgomo | (268 985) | 58 736 | 151 931 | 218 618 | 369 995 | 588 612 |
| Makhuduthamaga | (51 125) | - | (51 204) | 6 712 | (44 492) | (37 779) |
| Sekhukhune | (169 905) | 171 | (476 771) | - | 255 925 | 255 925 |
| Total | (557 956) | 54 806 | (348 469) | 257 267 | 642 713 | 899 980 |
| Makhado | (232 847) | (155) | (213 348) | 147 009 | (66 752) | 80 257 |
| Musina | (29 369) | - | (70 103) | 34 507 | (45 797) | (11 290) |
| Collins Chabane | (239 190) | - | 146 954 | 235 147 | 382 720 | 617 866 |
| Thulamela | (144 091) | 3 | 163 360 | 1 026 519 | 1 189 879 | 2 216 399 |
| Vhembe | (395 709) | - | 762 563 | 124 606 | 893 252 | 1 017 857 |
| Total | (1 041 206) | (152) | 789 427 | 1 567 788 | 2 353 302 | 3 921 090 |
| Bela bela | (56 960) | - | 14 455 | 20 124 | 27 350 | 47 474 |
| Lephalale | (79 873) | (0) | 469 798 | - | 561 693 | 561 693 |
| Modimolle-Mookgopong | (131 100) | (245) | 592 403 | 70 133 | 626 512 | 696 645 |
| Mogalakwena | (263 990) | 413 | (299 052) | - | (258 708) | (258 708) |
| Thabazimbi | (26 523) | - | 115 600 | - | 130 147 | 130 147 |
| Waterberg | - | - | 22 094 | 12 773 | 34 867 | 47 640 |
| Total | (558 446) | 168 | 915 298 | 103 030 | 1 121 862 | 1 224 891 |
| Grand Total | (3 627 118) | 35 627 | 7 232 790 | 3 695 164 | 12 211 294 | 15 906 459 |

Source: National Treasury Local Government Database

Appendix – 6: Debtors Age Analysis

| Appendix 6 : Debtors Age Analysis M07 January 2024 | | | | | | | | | |
|----------------------------------------------------|----------------|-----------|----------------|-----------|----------------|-----------|-------------------|------------|-------------------|
| R thousands | Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total |
| | Total | % | Total | % | Total | % | Total | % | Total |
| Blouberg | 2 362 | 2% | 1 964 | 1% | 2 912 | 2% | 131 829 | 95% | 139 067 |
| Capricorn | 15 819 | 2% | 13 327 | 2% | 13 133 | 2% | 663 287 | 94% | 705 566 |
| Lepelle-Nkumpi | 19 158 | 2% | 16 440 | 1% | 17 014 | 1% | 1 087 512 | 95% | 1 140 124 |
| Molemole | 2 921 | 2% | 2 851 | 2% | 2 817 | 2% | 132 538 | 94% | 141 127 |
| Polokwane | 194 487 | 10% | 82 828 | 4% | 61 023 | 3% | 1 689 151 | 83% | 2 027 489 |
| Total | 234 747 | 6% | 117 411 | 3% | 96 898 | 2% | 3 704 318 | 89% | 4 153 374 |
| Ba-Phalaborwa | 46 130 | 2% | 30 151 | 1% | 30 790 | 1% | 2 355 148 | 96% | 2 462 219 |
| Greater Giyani | 13 961 | 2% | 11 599 | 2% | 12 282 | 2% | 620 701 | 94% | 658 543 |
| Greater Letaba | 5 238 | 1% | 4 065 | 1% | 4 579 | 1% | 350 431 | 96% | 364 313 |
| Greater Tzaneen | 44 942 | 4% | 32 160 | 3% | 28 459 | 3% | 983 094 | 90% | 1 088 654 |
| Maruleng | 17 419 | 7% | 11 056 | 4% | 9 369 | 4% | 217 245 | 85% | 255 089 |
| Mopani | 2 716 | 17% | 2 771 | 17% | 2 460 | 15% | 8 278 | 51% | 16 225 |
| Total | 130 406 | 3% | 91 801 | 2% | 87 939 | 2% | 4 534 896 | 94% | 4 845 043 |
| Elias Motsoaledi | 16 993 | 8% | 5 846 | 3% | 4 406 | 2% | 176 698 | 87% | 203 943 |
| Ephraim Mogale | 12 147 | 6% | 5 979 | 3% | 6 358 | 3% | 191 774 | 89% | 216 258 |
| Tubatse | 20 044 | 4% | 14 502 | 3% | 13 354 | 3% | 418 756 | 90% | 466 656 |
| Makhuduthamag | 3 685 | 3% | 2 917 | 3% | 3 234 | 3% | 97 057 | 91% | 106 894 |
| Sekhukhune | 5 221 | 4% | 1 973 | 2% | 1 827 | 1% | 118 284 | 93% | 127 304 |
| Total | 58 090 | 5% | 31 217 | 3% | 29 178 | 3% | 1 002 569 | 89% | 1 121 055 |
| Makhado | 36 534 | 7% | 14 219 | 3% | 12 927 | 3% | 448 908 | 88% | 512 588 |
| Musina | 15 749 | 11% | 5 826 | 4% | 5 113 | 4% | 118 840 | 82% | 145 528 |
| Collins Chabane | 4 799 | 2% | 4 333 | 2% | 4 259 | 2% | 267 371 | 95% | 280 762 |
| Thulamela | 12 683 | 2% | 12 342 | 2% | 10 275 | 2% | 563 215 | 94% | 598 516 |
| Vhembe | 30 193 | 1% | 24 869 | 1% | 25 633 | 1% | 1 980 135 | 96% | 2 060 831 |
| Total | 99 958 | 3% | 61 590 | 2% | 58 207 | 2% | 3 378 469 | 94% | 3 598 225 |
| Bela Bela | 25 641 | 7% | 13 710 | 4% | 11 453 | 3% | 324 122 | 86% | 374 926 |
| Lephalale | 28 886 | 4% | 25 147 | 4% | 22 140 | 3% | 572 406 | 88% | 648 579 |
| Modimolle- | - | 0% | - | 0% | - | 0% | - | 0% | - |
| Mogalakwena | - | 0% | - | 0% | - | 0% | - | 0% | - |
| Thabazimbi | 21 753 | 3% | 18 118 | 2% | 15 261 | 2% | 709 532 | 93% | 764 664 |
| Waterberg | 53 | 91% | - | 0% | - | 0% | 5 | 9% | 58 |
| Total | 76 333 | 4% | 56 975 | 3% | 48 854 | 3% | 1 606 065 | 90% | 1 788 227 |
| Grand Total | 599 534 | 4% | 358 994 | 2% | 321 077 | 2% | 14 226 318 | 92% | 15 505 924 |

Source: National Treasury Local Government Database

Appendix – 7: Debtors by Customer Group

| Appendix 7: Debtors by Customer Group - M07 January 2024 | | | | | | | | | |
|----------------------------------------------------------|------------------|------------|------------------|------------|-------------------|------------|----------------|------------|-------------------|
| R thousands | Government | | Business | | Households | | Other | | Total |
| | Total | % | Total | % | Total | % | Total | % | |
| Blouberg | 17 980 | 13% | 16 821 | 12% | 60 528 | 44% | 43 739 | 31% | 139 067 |
| Capricorn | 11 843 | 2% | 32 550 | 5% | 648 169 | 0% | 13 004 | 2% | 705 566 |
| Lepelle-Nkumpi | 83 701 | 7% | 62 168 | 5% | 994 256 | 87% | - | 0% | 1 140 124 |
| Molemole | 141 127 | 100% | - | 0% | - | 0% | - | 0% | 141 127 |
| Polokwane | 256 940 | 13% | 416 635 | 21% | 1 353 914 | 67% | - | 0% | 2 027 489 |
| Total | 511 591 | 12% | 528 173 | 13% | 3 056 866 | 74% | 56 743 | 1% | 4 153 374 |
| Ba-Phalaborwa | 647 | 0% | 378 381 | 15% | 1 904 208 | 77% | 178 984 | 7% | 2 462 219 |
| Greater Giyani | 131 342 | 20% | 61 227 | 9% | 460 012 | 70% | 5 962 | 1% | 658 543 |
| Greater Letaba | 17 400 | 5% | 39 762 | 11% | 307 151 | 84% | - | 0% | 364 313 |
| Greater Tzaneen | 39 871 | 4% | 325 554 | 30% | 723 139 | 66% | 90 | 0% | 1 088 654 |
| Maruleng | 139 031 | 55% | 25 070 | 10% | 90 988 | 36% | - | 0% | 255 089 |
| Mopani | 2 735 | 17% | 13 489 | 83% | 1 | 0% | - | 0% | 16 224,86 |
| Total | 331 028 | 7% | 843 482 | 17% | 3 485 498 | 72% | 185 035 | 4% | 4 845 043 |
| Elias Motsoaledi | 54 493 | 27% | 32 179 | 16% | 117 271 | 58% | - | 0% | 203 943 |
| Ephraim Mogale | 31 446 | 15% | 133 521 | 62% | 51 291 | 24% | - | 0% | 216 258 |
| Tubatse Fetakgomo | 119 962 | 0% | 155 458 | 33% | 191 235 | 41% | - | 0% | 466 656 |
| Makhuduthamaga | 62 887 | 59% | 59 556 | 56% | 444 | 0% | -15 993 | -15% | 106 894 |
| Sekhukhune | -588 | 0% | 8 592 | 7% | 119 300 | 94% | - | 0% | 127 304 |
| Total | 268 200 | 24% | 389 306 | 35% | 479 542 | 43% | -15 993 | -1% | 1 121 055 |
| Makhado | 86 641 | 17% | 185 895 | 36% | 240 053 | 47% | - | 0% | 512 588 |
| Musina | 30 332 | 21% | 39 656 | 27% | 75 540 | 52% | - | 0% | 145 528 |
| Collins Chabane | 95 662 | 34% | 24 260 | 9% | 160 840 | 57% | - | 0% | 280 761,90 |
| Thulamela | 98 624 | 16% | 161 158 | 27% | 338 734 | 57% | - | 0% | 598 516 |
| Vhembe | 54 746 | 3% | 200 091 | 10% | 1 805 994 | 88% | - | 0% | 2 060 830,74 |
| Total | 366 005 | 10% | 611 059 | 17% | 2 621 161 | 73% | 0 | 0% | 3 598 225 |
| Bela Bela | 22 367 | 6% | 153 761 | 41% | 198 798 | 53% | - | 0% | 374 926 |
| Lephalale | 86 272 | 13% | 18 593 | 3% | 542 523 | 84% | 1 191 | 0% | 648 579 |
| Modimolle-Mookgopong | - | 0% | - | 0% | - | 0% | - | 0% | - |
| Mogalakwena | - | 0% | - | 0% | - | 0% | - | 0% | 0 |
| Thabazimbi | 24 387 | 3% | 177 433 | 23% | 562 844 | 74% | - | 0% | 764 664 |
| Waterberg | - | 0% | 58 | 100% | - | 0% | - | 0% | 58 |
| Total | 133 027 | 7% | 349 845 | 20% | 1 304 164 | 73% | 1 191 | 0% | 1 788 227 |
| Grand Total | 1 609 851 | 10% | 2 721 865 | 18% | 10 947 231 | 71% | 226 977 | 1% | 15 505 924 |

Source: National Treasury Local Government Database

Appendix – 8: Creditors Age Analysis

| Appendix 8: Creditors Age Analysis - M07 January 2024 | | | | | | | | | |
|-------------------------------------------------------|----------------|-------------|----------------|------------|---------------|------------|------------------|------------|------------------|
| R thousands | Days | | 31 - 60 Days | | Days | | Over 90 Days | | Total |
| | Total | % | Total | % | Total | % | Total | % | Total |
| Blouberg | 428 | 79% | 60 | 11% | - | 0% | 54 | 10% | 541 |
| Capricorn | - | 0% | - | 0% | - | 0% | 6 | 100% | 6 |
| Lepelle-Nkumpi | 1 046 | 100% | - | 0% | - | 0% | - | 0% | 1 046 |
| Molemole | 35 | 52% | - | 0% | - | 0% | 32 | 48% | 67 |
| Polokwane | 82 868 | 100% | - | 0% | - | 0% | - | 0% | 82 868 |
| Total | 84 376 | 100% | 60 | 0% | - | 0% | 92 | 0% | 84 528 |
| Ba-Phalaborwa | 11 540 | 99% | 76 | 1% | (7) | 0% | - | 0% | 11 609 |
| Greater Giyani | - | 0% | - | 0% | - | 0% | - | 0% | - |
| Greater Letaba | 1 976 | 38% | 49 | 1% | 2 | 0% | 3 208 | 61% | 5 235 |
| Greater Tzaneen | 2 288 | 39% | 459 | 8% | 14 | 0% | 3 144 | 53% | 5 904 |
| Maruleng | - | 0% | - | 0% | 7 | 100% | 0 | 0% | 7 |
| Mopani | 36 452 | 11% | 1 383 | 0% | 896 | 0% | 294 502 | 88% | 333 232 |
| Total | 52 255 | 15% | 1 967 | 1% | 912 | 0% | 300 853 | 85% | 355 987 |
| Elias Motsoaledi | 29 | 100% | - | 0% | - | 0% | - | 0% | 29 |
| Ephraim Mogale | - | 0% | - | 0% | - | 0% | - | 0% | - |
| Tubatse Fetakgomo | - | 0% | - | 0% | - | 0% | - | 0% | - |
| Makhuduthamaga | 2 179 | 100% | 10 | 0% | - | 0% | - | 0% | 2 189 |
| Sekhukhune | 16 509 | 21% | 13 199 | 17% | 48 231 | 62% | - | 0% | 77 938 |
| Total | 18 718 | 23% | 13 208 | 16% | 48 231 | 60% | - | 0% | 80 157 |
| Makhado | 147 | 79% | 65 | 35% | - | 0% | (27) | -15% | 185 |
| Musina | 14 | 2% | - | 0% | - | 0% | 735 | 98% | 749 |
| Collins Chabane | 9 065 | 51% | 144 | 1% | 3 884 | 22% | 4 841 | 27% | 17 934 |
| Thulamela | - | 0% | - | 0% | - | 0% | - | 0% | - |
| Vhembe | 3 969 | 94% | - | 0% | 3 | 0% | 267 | 6% | 4 238 |
| Total | 13 195 | 57% | 209 | 1% | 3 887 | 17% | 5 816 | 25% | 23 107 |
| Bela Bela | 16 409 | 30% | 9 | 0% | 769 | 1% | 37 728 | 69% | 54 915 |
| Lephalale | 4 690 | 19% | 20 421 | 81% | 36 | 0% | - | 0% | 25 147 |
| Modimolle-Mookgopong | 39 277 | 3% | 66 947 | 6% | 830 | 0% | 1 101 260 | 91% | 1 208 313 |
| Mogalakwena | 60 465 | 83% | 1 200 | 2% | 9 469 | 13% | 1 813 | 2% | 72 946 |
| Thabazimbi | 9 399 | 2% | 3 979 | 1% | 13 884 | 3% | 467 967 | 94% | 495 229 |
| Waterberg | - | 0% | - | 0% | - | 0% | (1) | 100% | (1) |
| Total | 130 240 | 7% | 92 555 | 5% | 24 987 | 1% | 1 608 767 | 87% | 1 856 550 |
| Grand Total | 298 785 | 12% | 108 000 | 4% | 78 016 | 3% | 1 915 528 | 80% | 2 400 329 |

Source: National Treasury Local Government Database

Appendix – 9: Creditors by Customer Group

| Appendix 9: Creditors by Customer Group - M07 January 2024 | | | | | | | | | | | | | | | | | | | |
|------------------------------------------------------------|------------------|------------|----------------|------------|-----------------|-----------|---------------|-----------|---------------------|-----------|-----------------|-----------|------------------|-------------|-----------------|--------------|--------------|-----------|------------------|
| R thousands | 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% | 394 | 73% | - | 0,00% | 148 | 27% | 541 |
| Capricorn | - | 0% | - | 0% | - | 0% | - | 0% | - | 0% | - | 0% | 6 | 100% | - | 0,00% | - | 0% | 6 |
| Lepelle-Nkumpi | - | 0% | - | 0% | - | 0% | - | 0% | - | 0% | - | 0% | - | 0% | - | 0,00% | 1 046 | 100% | 1 046 |
| Molemole | - | 0% | - | 0% | - | 0% | - | 0% | - | 0% | - | 0% | - | 0% | - | 0,00% | 67 | 100% | 67 |
| Polokwane | 79 564 | 96% | - | 0% | - | 0% | - | 0% | - | 0% | - | 0% | 3 304 | 4% | - | 0,00% | - | 0% | 82 868 |
| Total | 79 564 | 94% | - | 0% | - | 0% | - | 0% | - | 0% | - | 0% | 3 703 | 4% | - | 0,00% | 1 261 | 1% | 84 528 |
| Ba-Phalaborwa | 10 411 | 90% | - | 0% | - | 0% | - | 0% | - | 0% | - | 0% | 796 | 7% | - | 0,00% | 402 | 3% | 11 609 |
| Greater Giyani | - | 0% | - | 0% | - | 0% | - | 0% | - | 0% | - | 0% | - | 0% | - | 0,00% | - | 0% | - |
| Greater Letaba | 4 663 | 89% | - | 0% | - | 0% | - | 0% | 30 | 1% | - | 0% | 543 | 10% | - | 0,00% | - | 0% | 5 235 |
| Greater Tzaneen | 1 | 0% | 157 | 3% | - | 0% | - | 0% | - | 0% | - | 0% | 5 696 | 96% | - | 0,00% | 50 | 1% | 5 904 |
| Maruleng | - | 0% | - | 0% | - | 0% | - | 0% | - | 0% | - | 0% | 7 | 100% | - | 0,00% | - | 0% | 7 |
| Mopani | - | 0% | 112 070 | 34% | - | 0% | - | 0% | - | 0% | - | 0% | 221 162 | 66% | - | 0,00% | - | 0% | 333 232 |
| Total | 15 075 | 4% | 112 227 | 32% | - | 0% | - | 0% | 30 | 0% | - | 0% | 228 204 | 64% | - | 0,00% | 452 | 0% | 355 987 |
| Elias Motsoaledi | - | 0% | - | 0% | - | 0% | - | 0% | - | 0% | - | 0% | 29 | 100% | - | 0,00% | - | 0% | 29 |
| Ephraim Mogale | - | 0% | - | 0% | - | 0% | - | 0% | - | 0% | - | 0% | - | 0% | - | 0,00% | - | 0% | - |
| Tubatse Fetakgomo | - | 0% | - | 0% | - | 0% | - | 0% | - | 0% | - | 0% | - | 0% | - | 0,00% | - | 0% | - |
| Makhuduthamaga | - | 0% | - | 0% | - | 0% | - | 0% | - | 0% | - | 0% | 19 | 1% | - | 0,00% | 2 170 | 99% | 2 189 |
| Sekhukhune | - | 0% | 77 191 | 99% | - | 0% | - | 0% | - | 0% | - | 0% | 748 | 1% | - | 0,00% | - | 0% | 77 938 |
| Total | - | 0% | 77 191 | 96% | - | 0% | - | 0% | - | 0% | - | 0% | 796 | 1% | - | 0,00% | 2 170 | 3% | 80 157 |
| Makhado | - | 0% | - | 0% | - | 0% | - | 0% | - | 0% | - | 0% | 185 | 100% | - | 0,00% | - | 0% | 185 |
| Musina | - | 0% | - | 0% | - | 0% | - | 0% | - | 0% | - | 0% | 749 | 100% | - | 0,00% | - | 0% | 749 |
| Collins Chabane | - | 0% | - | 0% | - | 0% | - | 0% | - | 0% | - | 0% | 17 934 | 100% | - | 0,00% | - | 0% | 17 934 |
| Thulamela | - | 0% | - | 0% | - | 0% | - | 0% | - | 0% | - | 0% | - | 0% | - | 0,00% | - | 0% | - |
| Vhembe | - | 0% | - | 0% | - | 0% | - | 0% | - | 0% | - | 0% | 4 238 | 100% | - | 0,00% | - | 0% | 4 238 |
| Total | - | 0% | - | 0% | - | 0% | - | 0% | - | 0% | - | 0% | 23 107 | 100% | - | 0,00% | - | 0% | 23 107 |
| Bela Bela | 35 022 | 64% | 15 893 | 29% | - | 0% | - | 0% | - | 0% | - | 0% | 1 431 | 3% | 2 569 | 4,68% | - | 0% | 54 915 |
| Lephalale | 14 158 | 56% | 4 100 | 16% | - | 0% | - | 0% | - | 0% | - | 0% | 1 070 | 4% | 1 466 | 5,83% | 4 352 | 17% | 25 147 |
| Modimolle-Mookgopong | - | 0% | - | 0% | - | 0% | 67 996 | 6% | - | 0% | - | 0% | 1 140 317 | 94% | - | 0,00% | - | 0% | 1 208 313 |
| Mogalakwena | 28 925 | 40% | 3 003 | 4% | - | 0% | - | 0% | - | 0% | - | 0% | 35 519 | 49% | 5 499 | 7,54% | - | 0% | 72 946 |
| Thabazimbi | - | 0% | - | 0% | - | 0% | - | 0% | - | 0% | - | 0% | 495 229 | 100% | - | 0,00% | - | 0% | 495 229 |
| Waterberg | - | 0% | - | 0% | - | 0% | - | 0% | - | 0% | - | 0% | (1) | 100% | - | 0,00% | - | 0% | -1 |
| Total | 78 105 | 4% | 22 996 | 1% | - | 0% | 67 996 | 4% | - | 0% | - | 0% | 1 673 566 | 90% | 9 535 | 1% | 4 352 | 0% | 1 856 550 |
| Grand Total | 172 745 | 7% | 212 413 | 9% | - | 0% | 67 996 | 3% | 30 | 0% | - | 0% | 1 929 376 | 80% | 9 535 | 0% | 8 236 | 0% | 2 400 329 |

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 | 52 575 000 | 40 541 848 | - | - | 33 000 000 | 2 661 135 | - | - | - | - | - | - | - | - |
| Capricorn | 277 987 000 | 228 838 760 | - | - | - | - | - | - | 2 601 000 | 2 037 546 | - | - | 158 025 000 | 120 205 246 |
| Lepelle-Nkumpi | 64 332 000 | 19 908 199 | - | - | 14 900 000 | - | - | - | - | - | - | - | - | - |
| Molemole | 41 453 000 | 33 253 691 | - | - | - | 7 550 337 | - | - | - | - | - | - | - | - |
| Polokwane | - | - | 213 978 000 | 64 560 441 | 17 161 000 | 2 474 783 | 32 168 000 | 18 018 136 | - | - | 161 539 000 | 139 667 862 | 72 700 000 | 38 504 580 |
| Total | 436 347 000 | 322 542 498 | 213 978 000 | 64 560 441 | 84 229 000 | 12 686 255 | 32 168 000 | 18 018 136 | 2 601 000 | 2 037 546 | 161 539 000 | 139 667 862 | 230 725 000 | 158 709 826 |
| Ba-phalaborwa | 37 676 000 | 22 547 847 | - | - | 20 794 000 | 3 368 487 | - | - | - | - | - | - | - | - |
| Greater Giyani | 72 329 000 | 46 529 926 | - | - | 32 220 000 | 22 742 915 | - | - | - | - | - | - | - | - |
| Greater Letaba | 68 605 000 | 37 860 364 | - | - | 10 996 000 | 8 367 147 | - | - | - | - | - | - | - | - |
| Greater Tzaneen | 112 922 000 | 57 964 453 | - | - | 25 168 000 | 12 605 651 | - | - | - | - | - | - | - | - |
| Manuleng | 31 372 000 | 29 364 391 | - | - | - | - | - | - | - | - | - | - | - | - |
| Mopani | 548 214 000 | 223 201 933 | - | - | - | - | - | - | 2 370 000 | 778 836 | - | - | - | - |
| Total | 871 118 000 | 417 468 914 | - | - | 89 178 000 | 47 084 200 | - | - | 2 370 000 | 778 836 | - | - | - | - |
| Elias Motsaedi | 65 356 000 | 26 921 861 | - | - | 14 400 000 | 5 574 922 | - | - | - | - | - | - | - | - |
| Ephraim Mogale | 39 389 000 | 22 127 670 | - | - | - | - | - | - | - | - | - | - | - | - |
| Tubatse Fetakgomo | 100 961 000 | 91 070 938 | - | - | 52 353 000 | 41 436 594 | - | - | - | - | - | - | - | - |
| Makhuduthamaga | 74 062 000 | 39 276 275 | - | - | 23 350 000 | - | - | - | - | - | - | - | - | - |
| Sekhukhune | 573 483 000 | 142 817 033 | - | - | - | - | - | - | 2 460 000 | 354 165 | - | - | - | - |
| Total | 853 251 000 | 322 213 777 | - | - | 90 103 000 | 47 011 516 | - | - | 2 460 000 | 354 165 | - | - | - | - |
| Makhado | 115 757 000 | 89 183 763 | - | - | 7 000 000 | 5 234 806 | - | - | - | - | - | - | - | - |
| Musina | 34 036 000 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Collins Chabane | 98 133 000 | 65 690 520 | - | - | 12 504 000 | 10 248 334 | - | - | - | - | - | - | - | - |
| Thulamela | 119 112 000 | 86 887 869 | - | - | 28 200 000 | 15 916 030 | 25 000 000 | - | - | - | - | - | - | - |
| Vhembe | 621 329 000 | 294 448 667 | - | - | - | - | - | - | 2 416 000 | 977 134 | - | - | 109 000 000 | 24 134 738 |
| Total | 988 367 000 | 536 210 819 | - | - | 47 704 000 | 31 399 170 | 25 000 000 | - | 2 416 000 | 977 134 | - | - | 109 000 000 | 24 134 738 |
| Bela bela | 30 282 000 | 18 365 432 | - | - | - | - | - | - | - | - | - | - | 55 750 000 | 34 246 300 |
| Lephalale | 51 720 000 | 51 831 223 | - | - | - | - | - | - | - | - | - | - | - | - |
| Mogalakwena | 196 069 000 | 118 196 335 | - | - | - | - | - | - | - | - | - | - | 75 333 000 | 27 415 826 |
| Modimolle-Mookgopong | 53 573 000 | 42 061 199 | - | - | - | - | - | - | - | - | - | - | - | - |
| Thabazimbi | 39 129 000 | 6 527 753 | - | - | 32 800 000 | 14 499 745 | - | - | - | - | - | - | - | - |
| Waterberg | - | - | - | - | - | - | - | - | 2 290 000 | - | - | - | - | - |
| Total | 370 773 000 | 236 981 942 | - | - | 32 800 000 | 14 499 745 | - | - | 2 290 000 | - | - | - | 131 083 000 | 61 662 126 |
| Grand Total | 3 519 856 000 | 1 835 417 950 | 213 978 000 | 64 560 441 | 344 014 000 | 152 680 886 | 57 168 000 | 18 018 136 | 12 137 000 | 4 147 681 | 161 539 000 | 139 667 862 | 470 808 000 | 244 506 690 |

Source: National Treasury Local Government Database

| R '000 | Integrated Urban Development Grant | | Local Government Financial Management 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 |
| | Blouberg | - | - | 2 400 000 | 870 030 | 1 185 000 | 956 617 | - | - | - | - | 4 000 000 |
| Capricorn | - | - | 1 000 000 | 927 735 | 3 303 000 | 1 930 683 | - | - | - | - | - | - |
| Lepelle-Nkumpi | - | - | 2 000 000 | 708 591 | 1 244 000 | 1 244 001 | - | - | - | - | 4 500 000 | 2 539 480 |
| Molemole | - | - | 2 300 000 | 968 226 | 1 219 000 | 640 760 | - | - | - | - | 4 500 000 | - |
| Polokwane | 435 949 000 | 223 705 764 | 2 400 000 | 856 020 | 11 794 000 | 6 323 388 | 5 500 000 | 1 767 828 | 4 000 000 | 485 195 | 4 500 000 | 3 539 253 |
| Total | 435 949 000 | 223 705 764 | 10 100 000 | 4 330 602 | 18 745 000 | 11 095 449 | 5 500 000 | 1 767 828 | 4 000 000 | 485 195 | 17 500 000 | 10 078 039 |
| Ba-phalaborwa | - | - | 3 100 000 | 1 357 197 | 1 470 000 | 979 425 | - | - | 4 000 000 | - | - | - |
| Greater Giyani | - | - | 2 400 000 | 907 967 | 3 151 000 | - | - | - | - | - | 3 500 000 | - |
| Greater Letaba | - | - | 2 000 000 | 805 861 | 1 564 000 | 1 409 992 | - | - | 5 000 000 | 4 531 694 | 3 900 000 | 3 672 808 |
| Greater Tzaneen | - | - | 2 000 000 | 194 461 | 5 412 000 | - | - | - | 5 000 000 | 1 235 569 | 3 950 000 | - |
| Maruleng | - | - | 1 850 000 | 1 091 668 | 1 295 000 | 1 126 229 | - | - | - | - | - | - |
| Mopani | - | - | 3 000 000 | 37 590 | 8 713 000 | 12 905 396 | - | - | - | - | - | - |
| Total | - | - | 14 350 000 | 4 394 744 | 21 605 000 | 16 421 042 | - | - | 14 000 000 | 5 767 263 | 11 350 000 | 3 672 808 |
| Elias Motsoaledi | - | - | 2 850 000 | 1 311 273 | 2 376 000 | 2 269 542 | - | - | - | - | - | - |
| Ephraim Mogale | - | - | 3 100 000 | 1 005 733 | 2 712 000 | 749 064 | - | - | 5 600 000 | - | - | - |
| Tubatse Fetakgomo | - | - | 2 550 000 | 1 981 699 | 1 463 000 | 2 034 052 | - | - | - | - | - | - |
| Makhuduthamaga | - | - | 1 720 000 | 824 593 | 1 783 000 | 843 645 | - | - | - | - | - | - |
| Sekhukhune | - | - | 2 400 000 | 2 049 795 | 16 264 000 | 8 233 928 | - | - | - | - | - | - |
| Total | - | - | 12 620 000 | 7 173 093 | 24 598 000 | 14 130 231 | - | - | 5 600 000 | - | - | - |
| Makhado | - | - | 1 950 000 | 1 364 147 | 2 932 000 | 1 710 331 | - | - | - | - | 3 500 000 | 2 451 680 |
| Musina | - | - | 3 000 000 | - | 1 287 000 | - | - | - | - | - | 3 554 000 | - |
| Collins Chabane | - | - | 2 550 000 | 100 001 | 1 404 000 | 1 257 087 | - | - | - | - | 4 500 000 | - |
| Thulamela | - | - | 1 700 000 | 1 349 351 | 4 488 000 | 3 140 000 | 5 000 000 | 2 763 391 | - | - | - | - |
| Vhembe | - | - | 3 000 000 | 1 439 315 | 6 772 000 | 4 726 025 | 3 500 000 | 614 677 | - | - | - | - |
| Total | - | - | 12 200 000 | 4 252 814 | 16 883 000 | 10 833 443 | 8 500 000 | 3 378 068 | - | - | 11 554 000 | 2 451 680 |
| Bela bela | - | - | 1 700 000 | 514 035 | 1 302 000 | 1 006 905 | - | - | - | - | - | - |
| Lephalale | - | - | 1 700 000 | 458 362 | 1 035 000 | 384 410 | - | - | - | - | - | - |
| Mogalakwena | - | - | 2 100 000 | 1 378 652 | 1 151 000 | 326 326 | - | - | - | - | - | - |
| Modimolle-Mookgopong | - | - | 2 650 000 | 1 205 287 | 1 757 000 | 978 780 | - | - | 4 000 000 | - | - | - |
| Thabazimbi | - | - | 3 100 000 | 2 070 878 | 1 370 000 | 959 000 | - | - | - | - | - | - |
| Waterberg | - | - | 1 000 000 | 409 831 | - | - | - | - | - | - | - | - |
| Total | - | - | 12 250 000 | 6 037 045 | 6 615 000 | 3 655 421 | - | - | 4 000 000 | - | - | - |
| Grand Total | 435 949 000 | 223 705 764 | 61 520 000 | 26 188 298 | 88 446 000 | 56 135 586 | 14 000 000 | 5 145 896 | 27 600 000 | 6 252 458 | 40 404 000 | 16 202 527 |

Source: National Treasury Local Government Database

| R '000 | Regional Bulk Infrastructure Grant | | 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 | Allocation | Spend Municipality |
| Blouberg | - | - | 10 189 000 | - | - | - | - | - | - | - | 103 349 000 | 49 028 936 |
| Capricorn | - | - | - | - | - | - | - | - | 1 000 000 | - | 443 916 000 | 353 939 970 |
| Lepelle-Nkumpi | - | - | 18 190 000 | - | - | - | - | - | - | - | 105 166 000 | 24 400 271 |
| Molemole | - | - | 11 314 000 | - | - | - | - | - | - | - | 79 954 000 | 42 413 014 |
| Polokwane | - | - | 119 674 000 | - | 1 000 000 | - | - | - | - | - | 1 082 363 000 | 499 903 250 |
| Total | - | - | 159 367 000 | - | 1 000 000 | - | - | - | 1 000 000 | - | 1 814 748 000 | 969 685 441 |
| Ba-phalaborwa | - | - | 9 641 000 | - | - | - | - | - | - | - | 76 681 000 | 28 252 956 |
| Greater Giyani | - | - | 14 269 000 | - | - | - | - | - | - | - | 127 869 000 | 70 180 808 |
| Greater Letaba | - | - | 15 980 000 | - | - | - | - | - | - | - | 108 045 000 | 56 647 866 |
| Greater Tzaneen | - | - | 5 252 000 | - | - | - | - | - | - | - | 159 704 000 | 72 000 134 |
| Maruleng | - | - | 26 246 000 | - | - | - | - | - | - | - | 60 763 000 | 31 582 288 |
| Mopani | 460 000 000 | - | - | - | - | - | 320 843 000 | - | 2 900 000 | - | 1 346 040 000 | 236 923 755 |
| Total | 460 000 000 | - | 71 388 000 | - | - | - | 320 843 000 | - | 2 900 000 | - | 1 879 102 000 | 495 587 807 |
| Elias Motsoaledi | - | - | 11 764 000 | - | - | - | - | - | - | - | 96 746 000 | 36 077 598 |
| Ephraim Mogale | - | - | 29 904 000 | - | - | - | - | - | - | - | 80 705 000 | 23 882 467 |
| Tubatse Fetakgomo | - | - | 18 113 000 | - | 100 000 | - | - | - | - | - | 175 540 000 | 136 523 283 |
| Makhuduthamaga | - | - | 10 529 000 | - | - | - | - | - | - | - | 111 444 000 | 40 944 513 |
| Sekhukhune | 140 000 000 | - | - | - | - | - | 49 425 000 | - | 3 500 000 | - | 787 532 000 | 153 454 921 |
| Total | 140 000 000 | - | 70 310 000 | - | 100 000 | - | 49 425 000 | - | 3 500 000 | - | 1 251 967 000 | 390 882 782 |
| Makhado | - | - | 38 193 000 | - | - | - | - | - | - | - | 169 332 000 | 99 944 727 |
| Musina | - | - | 2 286 000 | - | - | - | - | - | - | - | 44 163 000 | - |
| Collins Chabane | - | - | 26 906 000 | - | 500 000 | - | - | - | - | - | 146 497 000 | 77 295 942 |
| Thulamela | - | - | 44 526 000 | - | 2 000 000 | - | - | - | - | - | 230 026 000 | 110 056 641 |
| Vhembe | 50 000 000 | - | - | - | - | - | - | - | 2 900 000 | - | 798 917 000 | 326 340 556 |
| Total | 50 000 000 | - | 111 911 000 | - | 2 500 000 | - | - | - | 2 900 000 | - | 1 388 935 000 | 613 637 866 |
| Bela bela | - | - | 11 288 000 | - | - | - | - | - | - | - | 100 322 000 | 54 132 672 |
| Lephalale | - | - | 12 063 000 | - | - | - | 31 226 000 | - | - | - | 97 744 000 | 52 673 995 |
| Mogalakwena | 50 000 000 | - | 66 660 000 | - | - | - | - | - | - | - | 391 313 000 | 147 317 139 |
| Modimolle-Mookgopong | - | - | - | - | - | - | 38 490 000 | - | - | - | 100 470 000 | 44 245 266 |
| Thabazimbi | - | - | 236 000 | - | - | - | 38 490 000 | - | - | - | 115 125 000 | 24 057 376 |
| Waterberg | - | - | - | - | - | - | - | - | 20 666 000 | - | 23 956 000 | 409 831 |
| Total | 50 000 000 | - | 90 247 000 | - | - | - | 108 206 000 | - | 20 666 000 | - | 828 930 000 | 322 836 279 |
| Grand Total | 700 000 000 | - | 503 223 000 | - | 3 600 000 | - | 478 474 000 | - | 30 966 000 | - | 7 163 682 000 | 2 792 630 175 |

Source: National Treasury Local Government Database