



# LIMPOPO

PROVINCIAL GOVERNMENT  
REPUBLIC OF SOUTH AFRICA

## PROVINCIAL TREASURY

**Consolidated MFMA Section 71 report for the quarter and year ending  
30 June 2023**

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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 10<sup>th</sup> 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 10<sup>th</sup> working day and further assess the municipal budget implementation.

Section 71(7) of the MFMA requires the Provincial Treasury after the end of quarter to make public a consolidated statement on the state of municipalities' budgets per

municipality and per municipal entity. 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 for the quarter and year ending 30 June 2023.

#### **4 Key highlights – For the quarter and year ending June 2023**

- **Billed Revenue**

The overall year to date (June 2023) provincial operating revenue performance was reported as R34.201 billion or 142 percent of the year-to-date operating revenue budget of R24.013 billion. The over – performance is due to incorrect data strings submitted by Greater Tzaneen municipality who reported a year-to-date actual performance of R13 billion although the overall budget is merely R1.4 billion. A total of 21 municipalities did not achieve the year-to-date budget.

- **Conditional Grants Spending**

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

The year-to-date Grant spending was at 58 percent, which is R3.912 billion spending against R6.716 billion annual budget allocation. The Provincial Treasury continues to provide support to municipalities around spending of conditional grants as the rollover applications made for the previous financial year (2020/2021) for use in 2021/2022 financial year were high at a value of R387 million. The rollover applications for 2021/2022 stood at R421 million leading to an increase of 8 percent (R34 million) compared to previous year. Furthermore only 25%(R103 million) of the R421 million was approved by National Treasury.



It should be noted that 2 municipalities (Ephraim Mogale and Musina reported Nil grant spending as at 30 June 2023 which is an indication of incorrect/non credible information. It has also been observed that the MIG spending reports sent to CoGHSTA monthly are significantly different to the information that is being report to the National Treasury Local government database. 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 onto the NT system.

- Capital Expenditure

Overall actual capital expenditure stood at only 68 percent of the year-to-date budget of R7.052 billion. It should be noted that none of the municipalities met the year-to-date budget being. Seventy five percent of capital expenditure is funded from the national transfers.

- Debtors/Accounts Receivables

The debtors' book for municipalities in the province stood at R13.242 billion with 89 percent of the amount over 90 days and thus unlikely to be collectable. Blouberg, Mopani, Elias Motsoaledi, Ephraim Mogale, Vhembe, Modimolle-Mookgophong reported a zero balance as at 30 June 2023 which result in gross understatement of debtors within the province. Ba-Phalaborwa has recorded the highest debtors of R2.4 billion. Detailed information on debtors is provided for in Appendices 6 and 7.

The Debtors customer group with the highest debt remains to be households at 64 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

The municipalities creditors age analysis shows that municipalities are not paying suppliers within the legislated 30-day period. The period under review indicates that 65 percent (R751 million) is due to creditors under 0 to 30 days with 24 percent (R278 million)

being debt over 90 days. The creditors category with the highest debt reported is trade creditors at 60 percent (R691 million) followed by bulk electricity at 22 percent (R255 million) which is worrying as it indicates that municipalities are struggling to settle the creditors raised through service delivery implementation.

Mopani district reported the highest average creditors at 43 percent (R508 million). Sekhukhune district reported the lowest average at 4 percent (R49.67 million) of total creditors. A total of 5 municipalities namely, Elias Motsoaledi, Fetakgamo-Tubatse, Modimolle, Thabazimbi and Waterberg 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, and Thabazimbi are still having huge amounts due to ESKOM and other creditors. The non-payment of creditors puts pressure to municipal fiscus due to interests charged on outstanding debts.

- Funding Mix

The funding mix of capital budgets is limited to only own revenue and grants. 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.

## 5 In-Year Reporting: Compliance Monitoring

Table 1 shows the submission status as at 30 June 2023.

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

M12	Phase 1 Outstanding	Phase 1	Phase 2	Total	Segment Correct Percent
		Segment Errors	Submission Errors		
IMQ4	2	0	0	25	92
CR10	2	0	0	25	92
DB09	3	0	0	24	88
BMQ4	3	0	1	23	85

Source: National Treasury Local Government Database

## 6 Budget Implementation Overview

This consolidated State of Municipal Finances report covers the financial performance of the municipalities for the 12-month period to June 2023 in the 2022/23 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 30 June 2023**

**Summary - Table C4 Quarterly Budgeted Financial Performance ( All ) for 4th Quarter ended 30 June 2023**

Description	Ref	2021/22	2022/23	Budget year 2022/23									Full Year Forecast	
		Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	Q3 Mar Actual	Q4 June Actual	YTD Actual	YTD Budget	YTD Variance		YTD variance %
<b>Revenue</b>														
<b>Exchange Revenue</b>														
Service charges - Electricity	3 581 698		4 434 598	4 440 450	463 413	798 261	13 748 211	842 617	15 852 502	4 440 450	11 412 052	257,00		4 440 450
Service charges - Water	1 424 336		1 614 388	1 732 387	335 629	514 651	443 929	331 420	1 625 630	1 732 387	(106 757)	(6,16)		1 732 387
Service charges - Waste Water Management	344 602		329 743	330 019	78 072	88 445	82 501	77 247	326 265	330 019	(3 754)	(1,14)		330 019
Service charges - Waste Management	404 711		436 737	424 902	96 791	95 181	104 990	110 296	407 259	424 902	(17 644)	(4,15)		424 902
Sale of Goods and Rendering of Services	67 730		348 974	351 282	31 699	22 249	29 095	22 429	105 471	351 282	(245 811)	(69,98)		351 282
Agency services	125 837		140 825	163 917	14 567	12 879	(1 650)	19 652	45 448	163 917	(118 468)	(72,27)		163 917
Interest	10 506		14 000	16 000	4 671	4 484	8 477	10 958	28 591	16 000	12 591	78,69		16 000
Interest earned from Receivables	501 538		528 511	565 444	145 410	151 550	139 601	187 287	623 849	565 444	58 404	10,33		565 444
Interest earned from Current and Non Current Assets	182 280		189 326	274 640	70 434	67 326	109 212	118 267	365 238	274 640	90 598	32,99		274 640
Dividends	541				130		1		130		130			
Rent on Land	2 419		1 136	1 141	156	136	156	151	599	1 141	(542)	(47,47)		1 141
Rental from Fixed Assets	48 271		27 825	26 728	8 361	8 649	9 871	13 714	40 594	26 728	13 866	51,88		26 728
Licence and permits	67 667		73 306	60 497	50 325	48 901	(50 508)	9 412	58 130	60 497	(2 367)	(3,91)		60 497
Operational Revenue	544 012		283 750	303 766	26 714	4 235	47 794	38 252	116 995	303 766	(186 771)	(61,49)		303 766
<b>Non-Exchange Revenue</b>														
Property rates	2 054 675		2 296 834	2 345 149	516 395	536 682	554 828	534 715	2 142 621	2 345 149	(202 528)	(8,64)		2 345 149
Surcharges and Taxes	10 182		1 315	315	418	40	(223)	122	358	315	43	13,71		315
Fines, penalties and forfeits	269 707		174 769	226 934	11 348	36 397	21 389	145 248	214 383	226 934	(12 552)	(5,53)		226 934
Licences or permits	70 590		93 804	77 338	17 507	13 829	10 282	11 329	52 946	77 338	(24 392)	(31,54)		77 338
Transfer and subsidies - Operational	11 293 064		12 447 746	12 427 351	4 530 849	3 365 063	3 708 397	351 136	11 955 444	12 427 351	(471 907)	(3,80)		12 427 351
Interest	290 958		211 053	234 837	42 027	52 548	66 266	48 964	209 806	234 837	(25 031)	(10,66)		234 837
Fuel Levy														
Operational Revenue														
Gains on disposal of Assets	612 475		6 205	10 772	5 061	653	149	5 895	11 757	10 772	985	9,14		10 772
Other Gains	315 996			100	9 918	29		7 006	16 953	100	16 853	16 852,53		100
Discontinued Operations									822	822	822			
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>22 223 795</b>	<b>-</b>	<b>23 654 845</b>	<b>24 013 970</b>	<b>6 459 898</b>	<b>5 822 187</b>	<b>19 032 766</b>	<b>2 886 940</b>	<b>34 201 791</b>	<b>24 013 970</b>	<b>10 187 821</b>	<b>42,42</b>		<b>24 013 970</b>
<b>Expenditure</b>														
Employee related costs	6 690 090		7 551 790	7 412 584	1 585 728	1 754 884	1 703 330	1 688 492	6 732 434	7 412 584	(680 150)	(9,18)		7 412 584
Remuneration of councillors	508 853		555 953	572 837	125 833	151 514	128 156	127 955	533 459	572 837	(39 378)	(6,87)		572 837
Bulk purchases - electricity	2 917 382		3 104 888	3 120 615	828 464	704 450	619 948	569 176	2 722 038	3 120 615	(398 577)	(12,77)		3 120 615
Inventory consumed	1 495 699		1 553 744	1 479 491	199 376	232 389	308 811	463 896	1 204 471	1 479 491	(275 019)	(18,59)		1 479 491
Debt impairment	1 278 841		678 811	1 142 221	37 341			61 888	99 228	1 142 221	(1 042 992)	(91,31)		1 142 221
Depreciation and amortisation	2 862 261		2 163 533	2 242 874	199 206	551 293	413 671	767 412	1 931 582	2 242 874	(311 292)	(13,88)		2 242 874
Interest	249 854		129 057	151 666	11 882	16 916	36 413	27 310	92 521	151 666	(59 145)	(39,00)		151 666
Contracted services	3 655 148		3 716 687	4 009 519	724 853	929 748	784 349	1 113 310	3 552 261	4 009 519	(457 258)	(11,40)		4 009 519
Transfers and subsidies	129 027		115 850	98 679	17 135	16 264	19 078	28 843	81 321	98 679	(17 358)	(17,59)		98 679
Irrecoverable debts written off	1 632 556		640 029	780 257	38 563	51 098	151 450	139 937	381 048	780 257	(399 209)	(51,16)		780 257
Operational costs	2 047 372		2 435 631	2 673 269	539 093	592 388	565 053	648 406	2 344 940	2 673 269	(328 329)	(12,28)		2 673 269
Losses on disposal of Assets	144 726		17 337	21 259	1 243			770	1 920	21 259	(19 339)	(90,97)		21 259
Other Losses	220 577		18 100	19 900			1	19 755	19 756	19 900	(144)	(0,72)		19 900
<b>Total Expenditure</b>	<b>23 832 384</b>	<b>-</b>	<b>22 681 410</b>	<b>23 725 169</b>	<b>4 270 134</b>	<b>5 039 527</b>	<b>4 730 168</b>	<b>5 657 151</b>	<b>19 696 980</b>	<b>23 725 169</b>	<b>(4 028 190)</b>	<b>(16,98)</b>		<b>23 725 169</b>
<b>Surplus/(Deficit)</b>	<b>(1 608 589)</b>	<b>-</b>	<b>973 435</b>	<b>288 801</b>	<b>2 189 764</b>	<b>782 661</b>	<b>14 302 597</b>	<b>(2 770 211)</b>	<b>14 504 811</b>	<b>288 801</b>	<b>14 216 011</b>	<b>4 922,43</b>		<b>288 801</b>
Transfers and subsidies - capital (monetary allocations)	4 061 263		4 750 951	5 065 551	503 934	678 945	980 487	1 396 818	3 560 184	5 065 551	(1 505 367)	(29,72)		5 065 551
Transfers and subsidies - capital (in-kind)	52 332		800	1 420	701	2 342	281	1 352	4 676	1 420	3 256	229,31		1 420
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>2 505 006</b>	<b>-</b>	<b>5 725 186</b>	<b>5 355 771</b>	<b>2 694 399</b>	<b>1 463 947</b>	<b>15 283 366</b>	<b>(1 372 040)</b>	<b>18 069 671</b>	<b>5 355 771</b>	<b>12 713 900</b>	<b>237,39</b>		<b>5 355 771</b>
Income Tax														
<b>Surplus/(Deficit) after income tax</b>	<b>2 505 006</b>	<b>-</b>	<b>5 725 186</b>	<b>5 355 771</b>	<b>2 694 399</b>	<b>1 463 947</b>	<b>15 283 366</b>	<b>(1 372 040)</b>	<b>18 069 671</b>	<b>5 355 771</b>	<b>12 713 900</b>	<b>237,39</b>		<b>5 355 771</b>
Share of Surplus/Deficit attributable to Joint Venture														
Share of Surplus/Deficit attributable to Minorities														
<b>Surplus/(Deficit) attributable to municipality</b>	<b>2 505 006</b>	<b>-</b>	<b>5 725 186</b>	<b>5 355 771</b>	<b>2 694 399</b>	<b>1 463 947</b>	<b>15 283 366</b>	<b>(1 372 040)</b>	<b>18 069 671</b>	<b>5 355 771</b>	<b>12 713 900</b>	<b>237,39</b>		<b>5 355 771</b>
Share of Surplus/Deficit attributable to Associate														
Intercompany/Parent subsidiary transactions	1 155													
<b>Surplus/(Deficit) for the year</b>	<b>2 506 161</b>	<b>-</b>	<b>5 725 186</b>	<b>5 355 771</b>	<b>2 694 399</b>	<b>1 463 947</b>	<b>15 283 366</b>	<b>(1 372 040)</b>	<b>18 069 671</b>	<b>5 355 771</b>	<b>12 713 900</b>	<b>237,39</b>		<b>5 355 771</b>

Source: National Treasury Local Government Database

For the 12 months ending 30 June 2023 (M12), Consolidated Total Revenue (excluding capital transfers and contributions) of R34.201 billion was recognised against Year-to-Date (YTD) budget of R24.013 billion. During the same period Consolidated Expenditure was reported at R19.696 billion against the YTD budget of R23.725 billion resulting in under expenditure by 16.98 percent. The consolidated net surplus for the 12-month period, including capital transfers and contributions was R18.069 billion which is incorrectly influenced by the incorrect data strings submitted by Greater Tzaneen as mentioned under key highlights (Billed revenue).

### 6.1.1 Operating Revenue

Municipalities have on average raised R34.201 billion or 142 percent of the year-to-date operating revenue budget of R24.013 billion. In the absence of the error made by Greater Tzaneen Grants remain the main source of revenue for municipalities. Based on the strings submitted, electricity reported the highest source of revenue at 46 percent.

Table 3 below presents the extract of sequential performance and state of the revenue sources for the 12-month period ending June 2023.

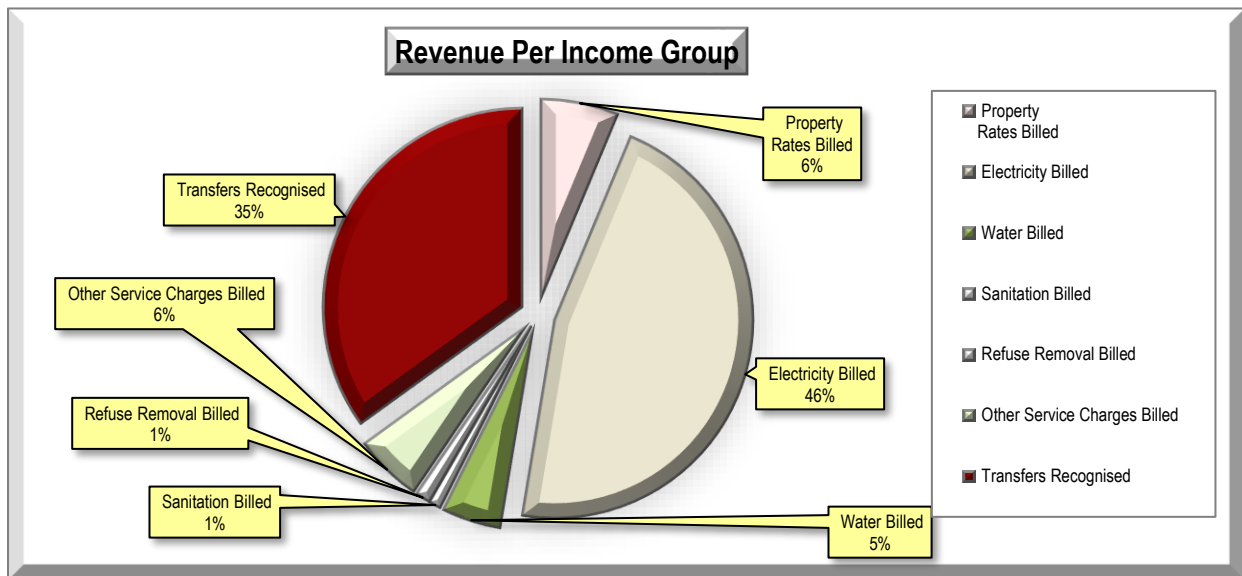
**Table 3: Total Revenue contribution per Income Source**

Rating	Revenue Source	R thousands	Percent
1	Electricity Billed	15 852 502	46%
2	Transfers Recognised	11 955 444	35%
3	Property Rates Billed	2 142 621	6%
4	Other Revenue	1 892 070	6%
5	Water Billed	1 625 630	5%
6	Refuse Removal Billed	407 259	1%
7	Sanitation Billed	326 265	1%
<b>Totals</b>		<b>34 201 791</b>	<b>100%</b>

Source: National Treasury Local Government Database

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

Figure 1: Revenue per Income Group



Source: National Treasury Local Government Database

Revenue misstatement is still of serious concern. Blouberg, Greater Letaba, Maruleng, Molemole and Musina municipalities are not authorities. These municipalities have however reported water revenue, whilst Molemole reported a negative water revenue. Details of this reported revenue is shown in Appendix 1.

Municipalities are required to verify figures reported to ensure that there is alignment between figures presented in Municipal Council and figures reported to National Treasury LG database. Furthermore, municipalities are advised to review the reported figures for accuracy and completeness as uninformed financial decisions may be made due to non-credible information.

## 6.1.2 Operating expenditure

For the 12-month period ending 30 June 2023, total operating expenditure amounted to R19.696 billion or 83 percent against the year-to-date budget of R23.725 billion. One of the attributes to lower than budgeted expenditure is understatement of debt impairment, depreciation and asset impairment during the financial year, this has been a challenge even in the previous years with municipalities' continuous weakness of not being able to account for non-cash items.

It is noted that the consolidated Employee related cost is down against the budget by R680 million, and Electricity bulk purchases (down by R398 million), Inventory Consumables (down by R275 million), Contracted services (down by R457 million). It will be important for the various municipalities to review these expenditure items to verify the correctness.

Table 4 shows an extract of the sequential performance per Expenditure Item for the twelve-month period ending June 2023.

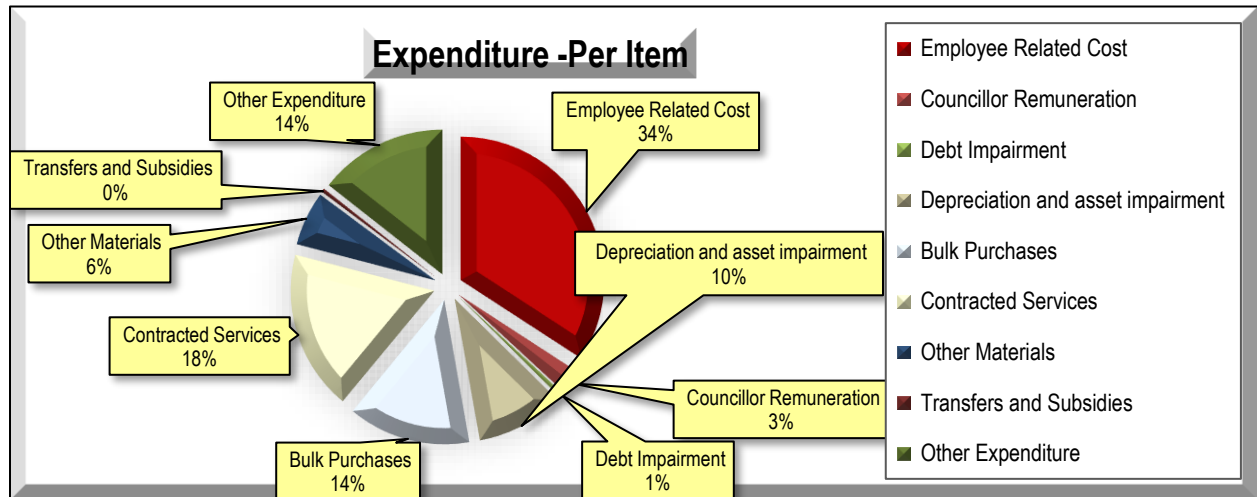
**Table 4: Total expenditure contribution per Expenditure Type**

Rating	Expenditure Item	R thousands	Percent
1	Employee Related Cost	6 732 434	34%
2	Contracted Services	3 552 261	18%
3	Bulk Purchases	2 722 038	14%
4	Other Expenditure	2 840 185	14%
5	Depreciation and asset impairment	1 931 582	10%
6	Inventory Consumed	1 204 471	6%
7	Councilor r Remuneration	533 459	3%
8	Transfers and Subsidies	81 321	0%
9	Debt Impairment	99 228	1%
<b>Totals</b>		<b>19 597 751</b>	<b>100%</b>

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

Employee related costs are the highest operational cost at 34 percent of the total operational expenditure. Municipalities are generally experiencing low collection rate however the debt impairment is at one percent which indicate a gross understatement.

### 6.1.3 Cash flow

It is reported that municipalities in the province closed the month of June 2023 with consolidated surplus cash and cash equivalent of R10.962 billion. The Cash and cash equivalents at beginning of the year were R4.387 billion. A net increase in cash and cash equivalents of R6.091 billion was realised. The correct mapping of the cash flow and 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 summarizes the revenue and expenditure performance per district.

### 6.2.1 Operating Revenue per district

Table 5 below shows the operating revenue performance broken down per district and the main revenue items for the twelve-month period ending 30 June 2023.

**Table 5: Operating Revenue per district**

*Operating Revenue Per District -M12 June 2023*

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	6 384 747	6 479 714	6 479 714	5 877 091	91%	1 226 367	312 193	166 958	152 063	529 894	654 096	2 835 519
Mopani	5 001 838	4 972 254	4 972 254	16 821 640	338%	13 234 769	146 710	27 673	67 093	310 580	469 112	2 565 702
Sekhukhune	3 434 290	3 435 652	3 435 652	3 255 140	95%	150 383	104 877	14 797	37 764	300 913	256 761	2 389 644
Vhembe	4 990 731	5 279 365	5 279 365	4 915 050	93%	474 750	748 656	2 424	67 061	396 848	245 484	2 979 826
Waterberg	3 843 239	3 846 985	3 846 985	3 332 870	87%	766 232	313 194	114 412	83 277	353 836	517 167	1 184 752
<b>Totals</b>	<b>23 654 845</b>	<b>24 013 970</b>	<b>24 013 970</b>	<b>34 201 791</b>	<b>142%</b>	<b>15 852 502</b>	<b>1 625 630</b>	<b>326 265</b>	<b>407 259</b>	<b>1 892 070</b>	<b>2 142 621</b>	<b>11 955 444</b>

Source: National Treasury Local Government Database

For the period ending June 2023, the original total operating revenue budget for the province was budgeted at R23.654 billion which was adjusted upwards during mid-year period by R359.1 million to the total of R24.013 billion. The actual year-to-date revenue realised was R34.201 billion, thereby creating overperformance of 142 percent against the year-to-date budget.

Mopani district municipalities realised the highest year-to-date revenue against its budget due to incorrect data strings specifically for Greater Tzaneen. The second highest revenue raised was by Sekhukhune at 95 percent then Vhembe (93 percent), Capricorn (91 percent) and Waterberg District (87 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 twelve-month period ending 30 June 2023.

**Table 6: Operating Expenditure per district**

Operating Expenditure Per District -M11 May 2023														
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	6 234 113	6 261 747	6 261 747	5 843 395	93%	1 686 577	111 884	-	925 804	917 541	1 025 814	253 216	9 671	912 888
Mopani	4 635 319	4 720 957	4 720 957	4 080 898	86%	1 356 005	131 436	122	359 365	566 707	614 380	407 529	46 243	599 111
Sekhukhune	3 354 882	3 401 492	3 401 492	2 954 401	87%	929 490	125 885	79 924	139 126	122 300	762 484	207 950	13 747	573 494
Vhembe	4 650 606	5 495 567	5 495 567	3 915 543	71%	1 546 097	113 223	19 182	458 794	354 773	796 280	172 787	11 096	443 312
Waterberg	3 806 490	3 845 407	3 845 407	2 902 742	75%	1 214 265	51 031	-	48 493	760 717	353 302	162 991	563	311 381
<b>Total</b>	<b>22 681 410</b>	<b>23 725 169</b>	<b>23 725 169</b>	<b>19 696 980</b>	<b>83%</b>	<b>6 732 434</b>	<b>533 459</b>	<b>99 228</b>	<b>1 931 582</b>	<b>2 722 038</b>	<b>3 552 261</b>	<b>1 204 471</b>	<b>81 321</b>	<b>2 840 185</b>

Source: National Treasury Local Government Database

The original total operating expenditure budget for the province stands at R22.681 billion. The aggregate year-to-date expenditure budget stands at R23.725 billion for the period ending 30 June 2023 of which R19.696 billion was spent, yielding under-performance of 17 percent. This is mainly due to municipalities understating debt impairment, depreciation and asset impairment. Only four municipalities within the province, namely Mopani, Elias Motsoaledi, Makhado and Thulamela have reported on debt impairment. Thulamela, however, incorrectly recorded a negative debt impairment of R41.182 million whilst Mopani recorded an insignificant amount of R122 thousand. Operating Expenditure per municipality is shown in Appendix – 2.

Capricorn district spent the highest expenditure in relation to its year-to-date budget at 93 percent with Vhembe district being the lowest at 71 percent. Sekhukhune, Mopani, and Waterberg respectively recorded 87, 86 and 75 percent.

## 6.2.3 Capital spending and sources of finance

**Table 7: Capital Expenditure per district**

Capital Expenditure Per District - M12 June 2023						Trading Services				Municipal governance and administration	Community and public safety	Economic and environmental services	Other
R thousands	Original Budget	Adjusted Budget	Year To Date Budget	YTD Actual	% of Budget	Energy Sources	Water Management	Waste Water Management	Waste Management (Refuse)				
Capricorn	1 562 728	1 591 966	1 591 966	1 275 468	80%	83 143	617 119	124 074	276	45 511	34 755	370 590	-
Mopani	1 327 444	1 264 739	1 264 739	927 058	73%	30 963	362 581	-	-	24 798	86 281	422 436	-
Sekhukhune	1 233 089	1 340 101	1 340 101	707 486	53%	22 000	229 352	-	2 483	54 749	12 694	385 859	348
Vhembe	1 788 126	1 891 620	1 891 620	1 379 103	73%	99 907	75 975	-	20 083	101 985	52 702	1 027 067	1 384
Waterberg	800 708	964 019	964 019	471 760	49%	51 930	222 139	56 320	31 014	7 478	10 387	90 620	1 872
<b>Total</b>	<b>6 712 095</b>	<b>7 052 445</b>	<b>7 052 445</b>	<b>4 760 876</b>	<b>68%</b>	<b>287 943</b>	<b>1 507 165</b>	<b>180 394</b>	<b>53 855</b>	<b>234 522</b>	<b>196 819</b>	<b>2 296 573</b>	<b>3 605</b>

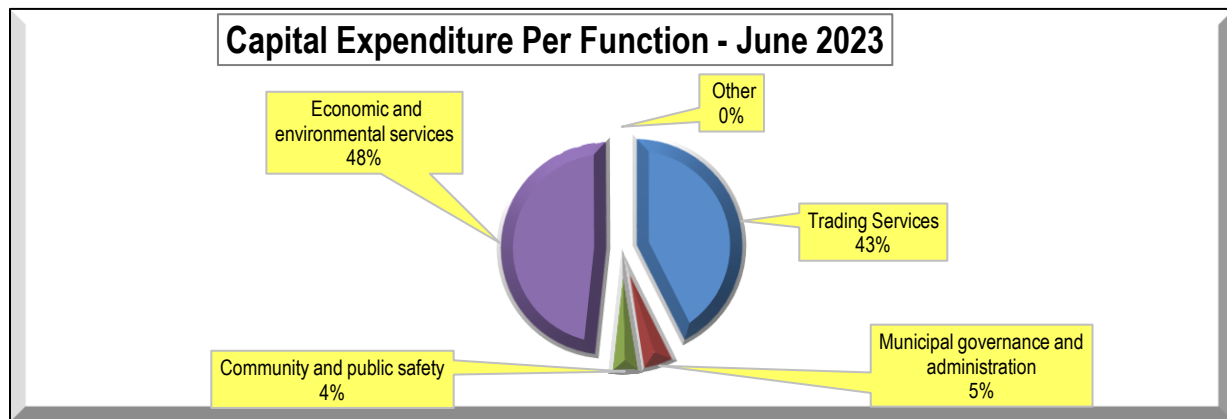
Source: National Treasury Local Government Database

The original capital budget for municipalities in the province stood at R6.712 billion with a reported year-to-date capital budget of R7.052 billion. Actual year to date spending stands at R4.760 billion being 68 percent of the year-to-date budget.

Capricorn district reflected the highest capital expenditure against the budget at 80 percent with Waterberg district recording the lowest at 49 percent. Mopani, Vhembe and Sekhukhune respectively recorded 73 ,73 & 53 percent. Detailed capital expenditure for each municipality is shown in Appendix – 4.

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

**Figure 3: Capital Expenditure Per Function**



Source: National Treasury Local Government Database

Economic and Environmental services which comprises of expenditure that relates to roads transport, environmental protection, planning and development make up the largest portion of year-to-date capital expenditure at 48 percent which is followed Trading Services at 43 percent, Community and Public Safety being the lowest at 4 percent.

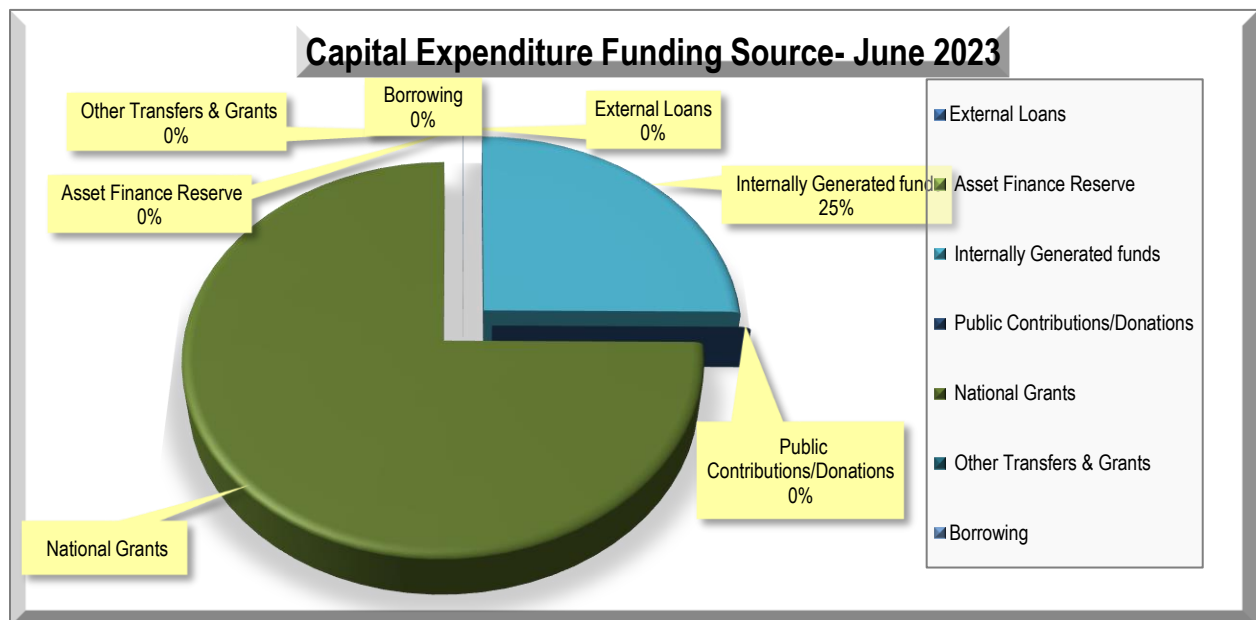
Table 8 below further provides for the sources to finance to the above capital expenditure for M12 of 2022/23 financial year.

Table 8: Source of Finance for Capital Expenditure

Capital Sources of Finance per District - M12 June 2023															
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	Municipality	Other Transfers & Grants		
Capricorn	1 562 728	1 591 966	1 591 966	1 275 468	80%	-	-	248 969	-	1 026 499	-	-	-	-	-
Mopani	1 327 444	1 264 739	1 264 739	927 058	73%	-	-	244 203	-	679 554	-	-	-	1 854	-
Sekhukhune	1 233 089	1 340 101	1 340 101	707 486	53%	-	-	175 137	-	529 587	1 658	-	-	-	-
Vhembe	1 788 126	1 891 620	1 891 620	1 379 103	73%	-	-	502 495	-	880 793	-	-	-	-	-
Waterberg	800 708	964 019	964 019	471 760	49%	-	-	24 368	-	446 693	-	-	-	-	-
<b>Total</b>	<b>6 712 095</b>	<b>7 052 445</b>	<b>7 052 445</b>	<b>4 760 876</b>	<b>68%</b>	-	-	<b>1 195 171</b>	-	<b>3 563 126</b>	<b>1 658</b>	-	-	<b>1 854</b>	-

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.

National grants make up 75 percent (R3.563 billion) of the year-to-date actual capital funding of R4.760 billion with own revenue making up 25 percent (R1.195 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

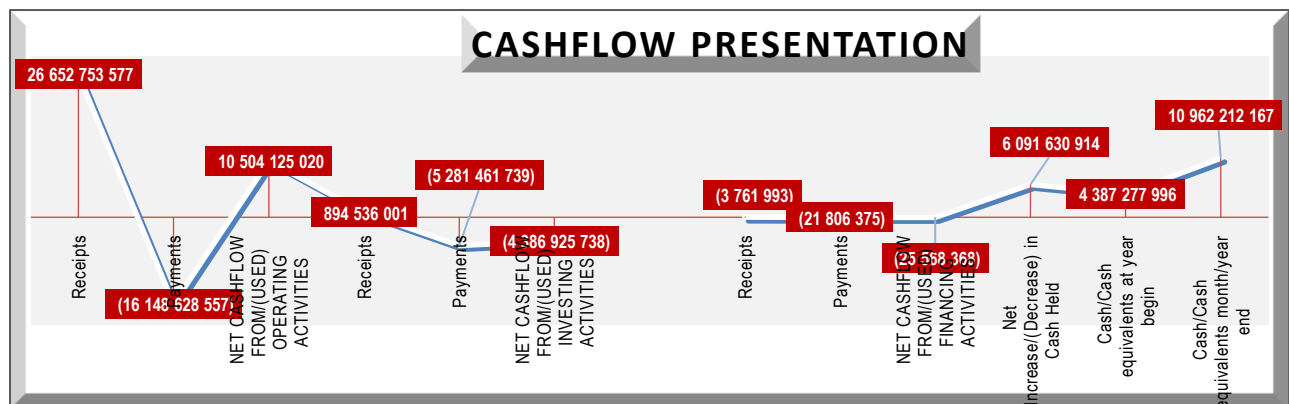
**Table 9: Cash Flow**

Cashflow M12 June 2023

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	9 226 176	(5 351 626)	3 874 549	1 919	(1 411 804)	(1 409 886)	(2 833)	(30)	(2 863)	2 461 801	1 259 161	3 810 376
Mopani	3 653 033	(2 790 280)	862 753	1 921	(980 969)	(979 048)	(3)	(8 500)	(8 503)	(124 798)	413 245	209 380
Sekhukhune	3 781 953	(3 113 352)	668 601	764 192	(745 400)	18 792	92	(6 030)	(5 939)	681 454	891 120	1 833 726
Vhembe	5 889 865	(2 691 516)	3 198 348	122 637	(1 645 358)	(1 522 721)	(540)	-	(540)	1 675 087	1 737 470	3 424 631
Waterberg	4 101 728	(2 201 855)	1 899 873	3 867	(497 930)	(494 063)	(478)	(7 246)	(7 724)	1 398 086	86 282	1 684 099
<b>Total</b>	<b>26 652 754</b>	<b>(16 148 629)</b>	<b>10 504 125</b>	<b>894 536</b>	<b>(5 281 462)</b>	<b>(4 386 926)</b>	<b>(3 762)</b>	<b>(21 806)</b>	<b>(25 568)</b>	<b>6 091 631</b>	<b>4 387 278</b>	<b>10 962 212</b>

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 continues 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 June 2023 with a surplus cash and cash equivalent of R10.962 billion. The Cash and cash equivalents at beginning of the year were R4.387 billion. A net increase in cash and cash equivalents amounting to R6.091 billion was realised during the period.

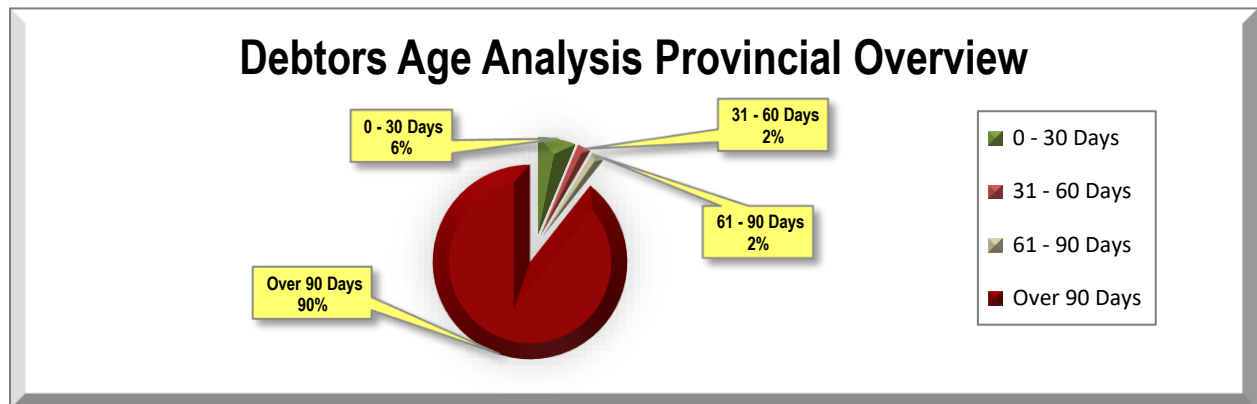
### 6.2.5 Debt Management

Table 10: Debtors Age Analysis

Debtors Age Analysis - M12 June 2023									
R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total
	Total	%	Total	%	Total	%	Total	%	Total
Capricorn	250 802	7%	135 924	4%	90 876	2%	3 277 949	87%	3 755 551
Mopani	270 572	6%	38 622	1%	87 987	2%	4 276 219	92%	4 673 400
Sekhukhune	86 092	9%	24 088	2%	20 252	2%	840 372	87%	970 804
Vhembe	67 687	5%	31 742	2%	29 057	2%	1 272 371	91%	1 400 857
Waterberg	148 417	6%	66 676	3%	57 387	2%	2 169 502	89%	2 441 982
<b>Total</b>	<b>823 570</b>	<b>6%</b>	<b>297 052</b>	<b>2%</b>	<b>285 559</b>	<b>2%</b>	<b>11 836 413</b>	<b>89%</b>	<b>13 242 594</b>

Source: National Treasury Local Government Database

Figure 6: Debtors Age Analysis - Provincial Overview



Source: National Treasury Local Government Database

Figure 6 reveals that 90 percent of the customers have been outstanding for a period over 90 days. This is an indication that municipalities do not effectively implement debt and credit control policies to collect debt due. The district with most debtors over 90 days is Mopani at 92 percent with Capricorn and Sekhukhune having the lowest at 87 percent. Vhembe and Waterberg respectively recorded 91 and 89 percent of debtors over 90 Days.

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 8 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.

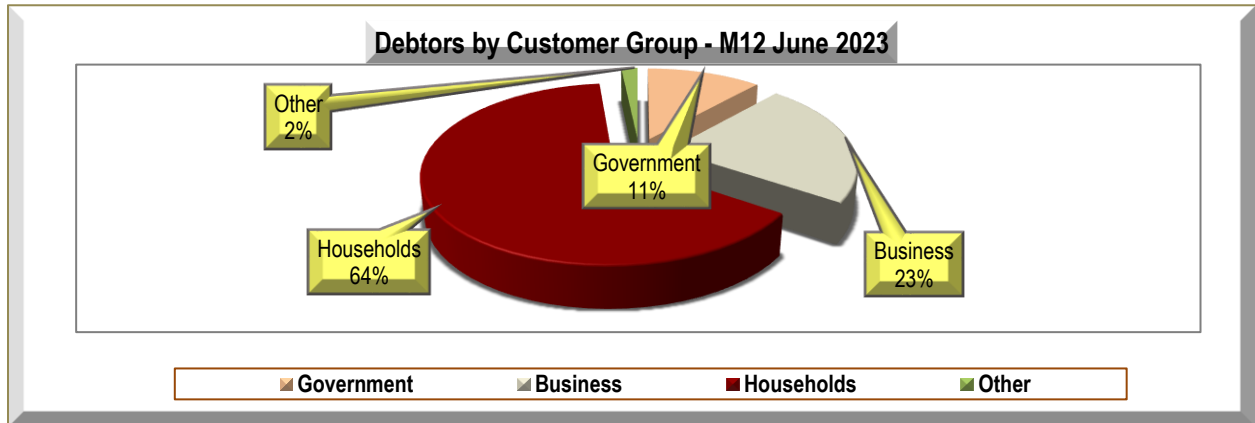
**Table 11: Debtors by Customer per district**

<i>Debtors by Customer Group - M12 June 2023</i>									
R thousands	Government		Business		Households		Other		Total
	Total	%	Total	%	Total	%	Total	%	
Capricorn	451 771	12%	1 331 790	35%	1 927 936	51%	44 054	0	3 755 551
Mopani	309 617	7%	826 151	18%	3 361 653	72%	175 978	4%	4 673 399
Sekhukhune	248 987	26%	212 690	22%	525 925	54%	-16 797	-2%	970 805
Vhembe	288 312	21%	364 841	26%	747 703	53%	0	0%	1 400 856
Waterberg	241 479	10%	292 555	12%	1 892 282	77%	15 667	1%	2 441 983
<b>Total</b>	<b>1 540 166</b>	<b>12%</b>	<b>3 028 027</b>	<b>23%</b>	<b>8 455 499</b>	<b>64%</b>	<b>218 902</b>	<b>0%</b>	<b>13 242 594</b>

Source: National Treasury Local Government Database

Table 11 indicates that the total debtors up to the end of June 2023 categorised by customer group amounted to R13.242 billion. Outstanding debtors in respect of Households are the highest at R8.455 billion or 64 percent of the total debtors and government debts due to municipalities amounts to R1.540 billion (12 percent) with business category at R3.028 billion (23 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:

- Municipalities are not correctly classifying their debts and a large number are not reporting on the debt books.
- Credit control needs to be emphasised mostly over households in line with relevant by-laws and policies
- Government forums which have already been established need to continue effective mandate over resolving the government debt as it currently accounts for 11 percent of the total outstanding debt.



## 6.2.6 Creditors Management

Table 12 provides the Creditors ageing for the period ended 30 June 2023

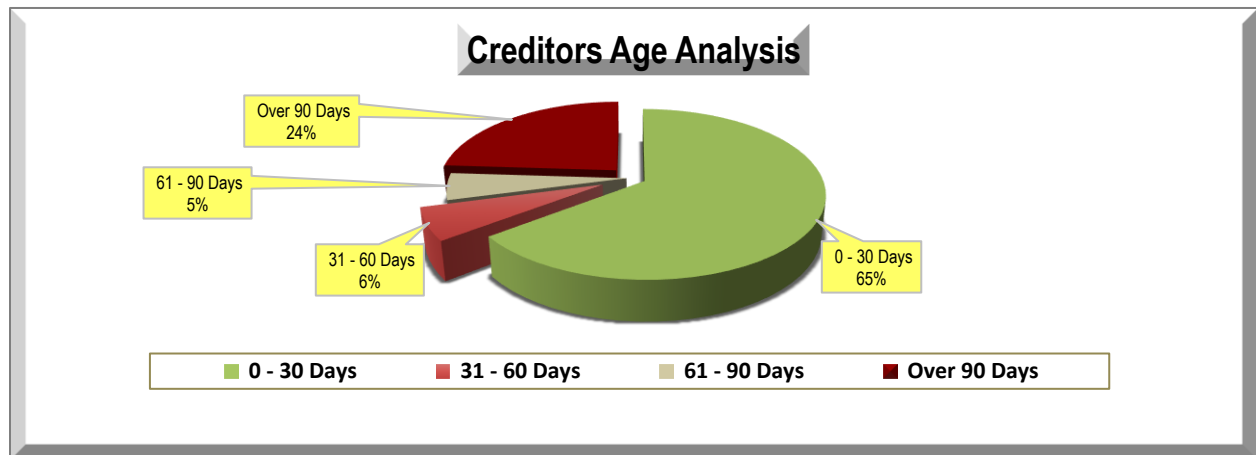
**Table 12: Creditors Age Analysis per District**

<i>Creditors Age Analysis - M12 June 2023</i>									
R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total
	Total	%	Total	%	Total	%	Total	%	Total
Capricorn	202 598	100%	80	0%	-	0%	901	0%	203 579
Mopani	257 817	51%	28 626	6%	868	0%	221 162	43%	508 473
Sekhukhune	14 570	29%	9 942	20%	25 162	51%	-	0%	49 674
Vhembe	124 644	90%	11 055	8%	269	0%	2 094	2%	138 062
Waterberg	151 850	58%	22 422	9%	33 335	13%	54 621	21%	262 228
<b>Total</b>	<b>751 479</b>	<b>65%</b>	<b>72 125</b>	<b>6%</b>	<b>59 634</b>	<b>5%</b>	<b>278 778</b>	<b>24%</b>	<b>1 162 016</b>

Source: National Treasury Local Government Database

Figure 8 below provides snapshot overview of the Creditors Ageing.

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



Source: National Treasury Local Government Database

Table 12 and Figure 8 above indicate that the total creditors as reported for the period ending 30 June 2023 categorised by ageing amounted to R1.162 billion. Outstanding creditors in the bracket “0-30 days “are the highest at R751 million or 65 percent of the total outstanding creditors. It must be noted that 5 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.

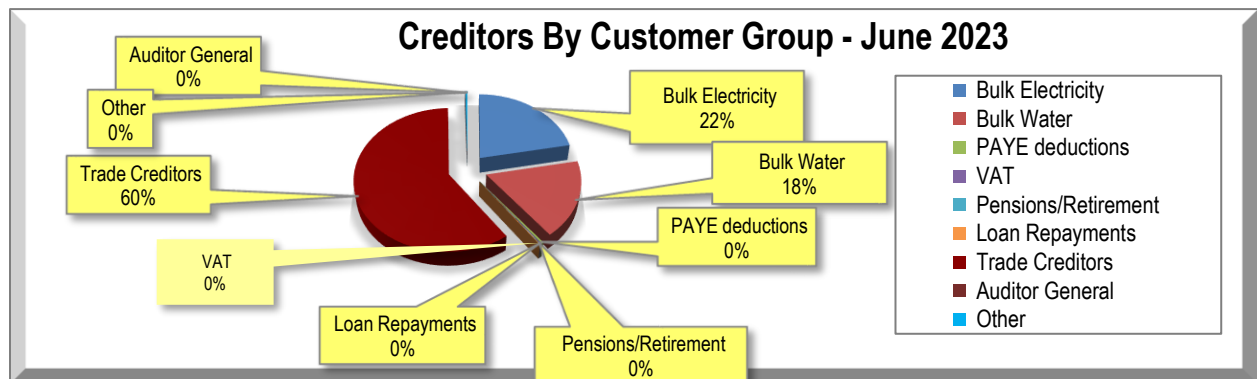
**Table 13: Creditors by Customer Group per District**

Creditors By Customer Group - M12 June 2023																			
R thousands	Bulk Electricity		Bulk Water		PAYE deductions		VAT		Pensions/Ret		Repayments		Trade Creditors		Auditor General		Other		Total
	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	
Capricorn	105 920	52%	21 552	11%	-	0%	-	0%	-	0%	-	0%	74 461	37%	167	0,08%	1 481	1%	203 581
Mopani	13 465	3%	104 317	21%	-	0%	-	0%	610	0%	1 202	0%	386 411	76%	16	0,00%	2 450	0%	508 471
Sekhukhune	-	0%	45 584	92%	-	0%	-	0%	-	0%	-	0%	3 988	8%	-	0,00%	102	0%	49 674
Vhembe	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	138 062	100%	-	0,00%	-	0%	138 062
Waterberg	135 717	52%	31 699	12%	3 802	1%	1 769	1%	-	0%	-	0%	88 877	34%	361	0,14%	3	0%	262 228
<b>Total</b>	<b>255 102</b>	<b>22%</b>	<b>203 152</b>	<b>17%</b>	<b>3 802</b>	<b>0%</b>	<b>1 769</b>	<b>0%</b>	<b>610</b>	<b>0%</b>	<b>1 202</b>	<b>0%</b>	<b>691 799</b>	<b>60%</b>	<b>544</b>	<b>0,05%</b>	<b>4 036</b>	<b>0%</b>	<b>1 162 016</b>

Source: National Treasury Local Government Database

Table 13 shows creditors by District and by customer group. Figure 9 below then further provides percentage distribution for creditors by customer group. Vhembe, Mopani, Modimolle-Mookgophong 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, Bela-Bela, Greater Tzaneen 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		Neighbourhood Development		Rural Road Assets Management Systems		Regional Bulk Infrastructure Grant	
	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent
Capricorn	404 665	345 406	166 506	122 011	70 638	46 242	25 088	22 522	3 191	3 477	134 584	134 584
Mopani	848 857	760 212	-	-	78 144	81 590	-	-	3 708	189	-	-
Sekhukhune	846 930	427 084	-	-	101 000	61 741	-	-	2 451	-	-	-
Vhembe	1 011 354	740 661	-	-	52 054	46 934	15 000	-	2 407	1 705	-	-
Waterberg	326 303	193 666	-	-	80 200	33 991	-	-	2 281	2 175	-	-
<b>Total</b>	<b>3 438 109</b>	<b>2 467 029</b>	<b>166 506</b>	<b>122 011</b>	<b>382 036</b>	<b>270 497</b>	<b>40 088</b>	<b>22 522</b>	<b>14 038</b>	<b>7 546</b>	<b>134 584</b>	<b>134 584</b>

Source: National Treasury Local Government Database

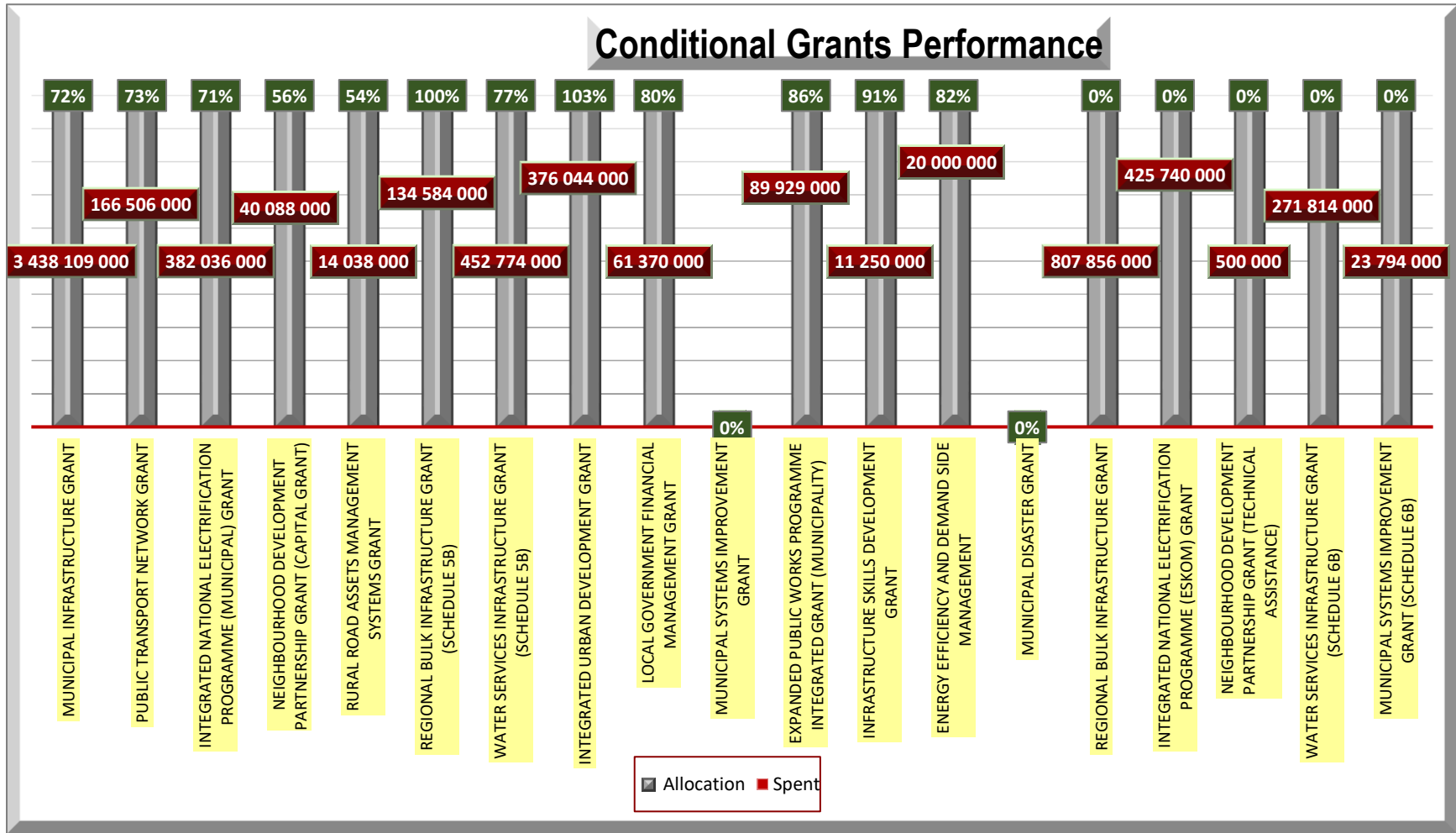
R thousands	Water Services Infrastructure Grant (Schedule 5B)		Integrated Urban Development Grant		Local Government Financial Management Grant		Improvement Grant (Schedule 5B)		Programme Integrated Grant (Municipality)		Infrastructure Skills Development Grant	
	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent
Capricorn	228 124	216 744	376 044	386 066	10 100	9 015	-	-	20 054	20 038	6 000	6 000
Mopani	35 000	33 536	-	-	14 350	12 979	-	-	27 271	20 987	-	-
Sekhukhune	20 000	-	-	-	12 620	9 100	-	-	19 326	15 827	-	-
Vhembe	60 000	25 267	-	-	12 150	7 495	-	-	16 026	13 021	5 250	4 224
Waterberg	109 650	73 665	-	-	12 150	10 607	-	-	7 252	7 026	-	-
<b>Total</b>	<b>452 774</b>	<b>349 212</b>	<b>376 044</b>	<b>386 066</b>	<b>61 370</b>	<b>49 195</b>	<b>-</b>	<b>-</b>	<b>89 929</b>	<b>76 899</b>	<b>11 250</b>	<b>10 224</b>

Source: National Treasury Local Government Database

R thousands	Energy Efficiency and Demand Side Management (Municipal) Grant		Municipal Disaster Grant		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	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent
Capricorn	1 000	1 000	-	-	-	-	94 239	-	-	-	-	-	2 787	-	1 543 020	1 313 104
Mopani	11 000	9 781	-	-	587 856	-	73 449	-	-	-	44 362	-	4 192	-	1 728 189	919 274
Sekhukhune	-	-	-	-	130 000	-	142 714	-	-	-	51 652	-	4 192	-	1 330 885	513 751
Vhembe	-	-	-	-	50 000	-	77 425	-	500	-	-	-	6 300	-	1 308 466	839 306
Waterberg	8 000	5 702	-	-	40 000	-	37 913	-	-	-	175 800	-	6 323	-	805 872	326 833
<b>Total</b>	<b>20 000</b>	<b>16 483</b>	<b>-</b>	<b>-</b>	<b>807 856</b>	<b>-</b>	<b>425 740</b>	<b>-</b>	<b>500</b>	<b>-</b>	<b>271 814</b>	<b>-</b>	<b>23 794</b>	<b>-</b>	<b>6 716 432</b>	<b>3 912 269</b>

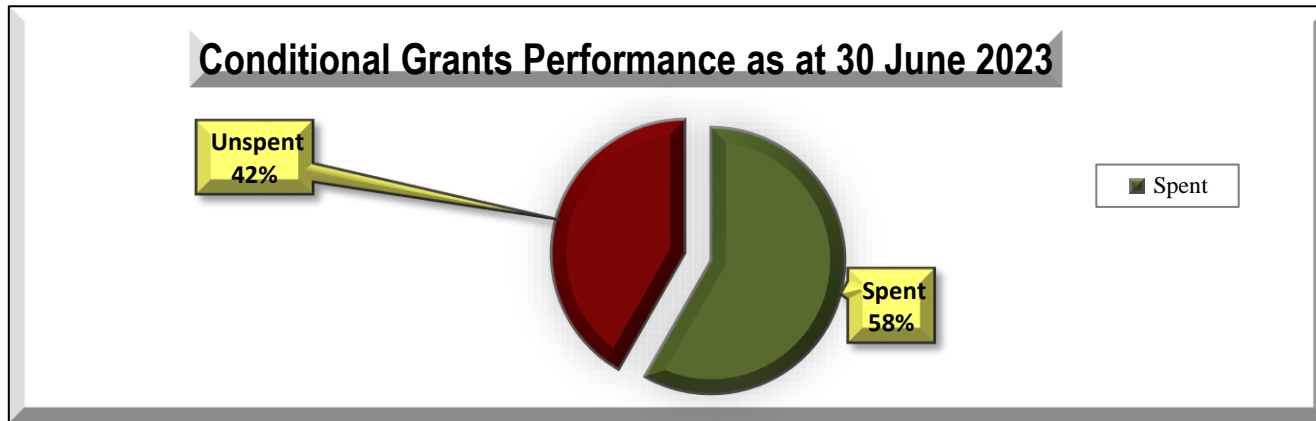
Source: National Treasury Local Government Database

Figure 10: Conditional Grants



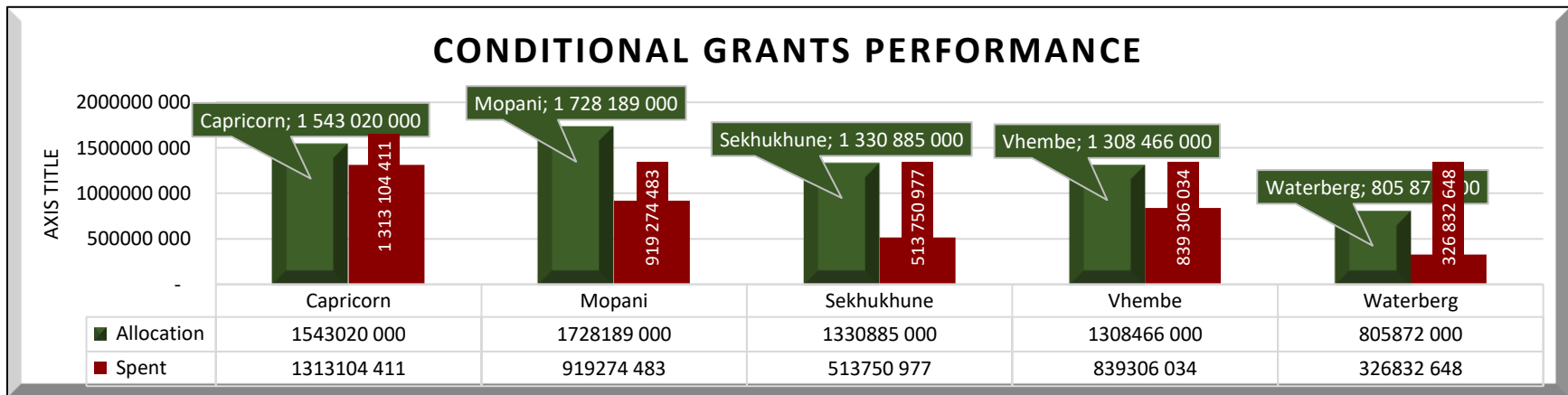
Source: National Treasury Local Government Database

Figure 11: Conditional Grants Provincial Overview



Source: National Treasury Local Government Database

Figure 12 : Conditional Grants District Performance



Source: National Treasury Local Government Database

At the end of 30 June 2023, the aggregate conditional grants spending stands at 58 percent, based on a straight-line projection the expenditure should be 100 percent, which indicates that grant spending is lagging as at 30 June 2023.






## 7 mSCOA - Summary - Upload and Segment Validation

Table 15 below shows the status of Limpopo municipalities' financial submissions and validations for the period ending 30 June 2023.

**Table 15 : mSCOA uploads**

		Financial, Year																		
		2023																		
		SUBMISSION CODE																		
		TABB	PRTA	ORGB	PROR	ADJB	PRAD	M01	M02	M03	M04	M05	M06	M07	M08	M09	M10	M11	M12	MCUM
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.

## **10 Summary and Conclusion**

The economic pressures on households and businesses, and ineffective credit control strategies or lack of implementation thereof continue to affect the municipal collection rate on service charges and property rates where residents do not pay for services as anticipated (low revenue actuals versus the year-to-date projections), this is signified by Household owing the highest percentage on municipal debt. 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. Grant spending reporting is not adequate and also the spending is not satisfactory which requires municipalities to apply for funds to be rolled-over to the next financial year. This practice delays service delivery and risk escalation of project costs

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 - M12 June 2023													
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	319 133	319 133	319 133	315 622	99%	30 494	4 338	1 730	1 968	12 939	25 229	224 751	14 172
Capricorn	897 096	935 715	935 715	973 790	104%	-	76 001	11 873	-	93 598	-	766 016	26 301
Lepelle-Nkumpi	565 312	583 892	583 892	388 679	67%	-	0	-	6 803	21 556	38 959	304 330	17 031
Molemole	264 926	262 637	262 637	242 309	92%	8 990	(18)	(2)	2 523	22 426	32 725	174 549	1 114
Polokwane	4 338 280	4 378 337	4 378 337	3 956 692	90%	1 186 882	231 872	153 357	140 768	280 234	557 183	1 365 873	40 522
<b>Total</b>	<b>6 384 747</b>	<b>6 479 714</b>	<b>6 479 714</b>	<b>5 877 091</b>	<b>91%</b>	<b>1 226 367</b>	<b>312 193</b>	<b>166 958</b>	<b>152 063</b>	<b>430 753</b>	<b>654 096</b>	<b>2 835 519</b>	<b>99 141</b>
Ba-phalaborwa	627 769	627 394	627 394	449 732	72%	121 327	-	-	18 569	7 417	169 764	80 258	52 398
Greater Giyani	530 902	536 583	536 583	435 035	81%	-	-	-	8 191	27 526	72 233	294 354	32 730
Greater Letaba	464 773	456 273	456 273	443 185	97%	16 663	444	2	5 439	33 492	12 318	374 191	637
Greater Tzaneen	1 474 204	1 506 073	1 506 073	13 802 774	916%	13 096 779	-	-	29 971	59 914	88 100	500 710	27 298
Maruleng	326 484	328 241	328 241	324 888	99%	0	4 824	481	4 923	28 831	126 697	158 022	1 108
Mopani	1 577 706	1 517 689	1 517 689	1 366 027	90%	-	141 441	27 190	-	39 228	-	1 158 167	-
<b>Total</b>	<b>5 001 838</b>	<b>4 972 254</b>	<b>4 972 254</b>	<b>16 821 640</b>	<b>338%</b>	<b>13 234 769</b>	<b>146 710</b>	<b>27 673</b>	<b>67 093</b>	<b>196 409</b>	<b>469 112</b>	<b>2 565 702</b>	<b>114 171</b>
Elias Mokoaledi	601 351	628 262	628 262	609 985	97%	87 002	-	-	9 537	7 791	54 993	338 905	111 756
Ephraim Mogale	336 543	337 589	337 589	310 673	92%	63 381	-	-	5 244	15 461	33 633	181 946	11 007
Tubatse Fetakgo	867 841	867 841	867 841	750 359	86%	-	-	-	22 816	43 453	122 770	548 528	12 791
Makhuduthamaga	397 606	406 763	406 763	410 648	101%	-	-	-	166	13 422	45 365	336 988	14 707
Sekhukhune	1 230 949	1 195 198	1 195 198	1 173 475	98%	-	104 877	14 797	-	70 176	-	983 276	348
<b>Total</b>	<b>3 434 290</b>	<b>3 435 652</b>	<b>3 435 652</b>	<b>3 255 140</b>	<b>95%</b>	<b>150 383</b>	<b>104 877</b>	<b>14 797</b>	<b>37 764</b>	<b>150 304</b>	<b>256 761</b>	<b>2 389 644</b>	<b>150 609</b>
Makhado	1 234 229	1 266 848	1 266 848	994 430	78%	347 926	-	1	14 278	73 659	97 300	451 098	10 168
Musina	451 044	525 554	525 554	431 589	82%	126 825	30 089	2 398	19 379	26 479	24 867	198 323	3 229
Collins Chabane	599 627	621 755	621 755	538 766	87%	-	-	-	4 660	40 668	28 862	458 390	6 186
Thulamela	842 804	829 298	829 298	823 818	99%	-	-	-	28 461	86 827	94 455	577 528	36 547
Vhembe	1 863 027	2 035 910	2 035 910	2 126 447	104%	-	718 567	25	283	112 814	-	1 294 487	271
<b>Total</b>	<b>4 990 731</b>	<b>5 279 365</b>	<b>5 279 365</b>	<b>4 915 050</b>	<b>93%</b>	<b>474 750</b>	<b>748 656</b>	<b>2 424</b>	<b>67 061</b>	<b>340 446</b>	<b>245 484</b>	<b>2 979 826</b>	<b>56 402</b>
Bela bela	505 848	506 043	506 043	481 029	95%	116 275	43 435	19 333	9 668	19 415	108 951	122 766	41 186
Lephalale	741 670	739 463	739 463	521 193	70%	142 997	48 204	21 753	18 480	50 301	97 020	127 952	14 486
Modimolle-Mookg	738 358	741 489	741 489	670 317	90%	185 401	86 144	27 764	18 705	80 206	124 987	138 026	9 084
Mogalakwena	1 239 285	1 239 285	1 239 285	1 129 206	91%	265 080	94 601	20 184	19 786	81 420	91 416	535 711	21 008
Thabazimbi	465 087	467 164	467 164	376 465	81%	56 479	40 810	25 378	16 639	30 976	94 793	111 274	116
Waterberg	152 992	153 541	153 541	154 660	101%	-	-	-	-	4 815	-	149 023	822
<b>Total</b>	<b>3 843 239</b>	<b>3 846 985</b>	<b>3 846 985</b>	<b>3 332 870</b>	<b>87%</b>	<b>766 232</b>	<b>313 194</b>	<b>114 412</b>	<b>83 277</b>	<b>267 134</b>	<b>517 167</b>	<b>1 184 752</b>	<b>86 702</b>

Source: National Treasury Local Government Database



## Appendix - 2: Operating Expenditure

Appendix 2: Operating Expenditure - M12 June 2023														
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	365 039	364 326	364 326	358 144	98%	124 235	17 982	-	40 260	48 592	59 611	1 574	-	65 890
Capricorn	980 728	1 028 315	1 028 315	755 230	73%	328 571	16 241	-	75 558	-	115 606	70 157	-	149 096
Lepelle-Nkumpi	435 610	415 729	415 729	280 366	67%	98 707	23 069	-	28 071	-	44 244	1 892	-	84 383
Molemole	244 706	245 327	245 327	228 306	93%	100 714	13 209	-	19 848	12 338	37 598	6 703	-	37 897
Polokwane	4 208 030	4 208 050	4 208 050	4 221 349	100%	1 034 349	41 384	-	762 068	856 611	768 755	172 890	9 671	575 622
<b>Total</b>	<b>6 234 113</b>	<b>6 261 747</b>	<b>6 261 747</b>	<b>5 843 395</b>	<b>93%</b>	<b>1 686 577</b>	<b>111 884</b>	<b>-</b>	<b>925 804</b>	<b>917 541</b>	<b>1 025 814</b>	<b>253 216</b>	<b>9 671</b>	<b>912 888</b>
Ba-phalaborwa	627 031	630 031	630 031	498 167	79%	167 041	17 964	-	58 283	113 189	66 173	22 696	125	52 697
Greater Giyani	548 611	562 453	562 453	378 477	67%	160 150	23 187	-	-	-	130 738	6 696	1 660	56 046
Greater Letaba	389 889	405 293	405 293	415 073	102%	128 945	30 051	-	40 017	15 542	111 518	14 697	-	74 302
Greater Tzaneen	1 400 281	1 432 599	1 432 599	1 244 605	87%	349 593	28 970	-	93 131	437 258	77 651	79 197	44 458	134 347
Maruleng	266 434	271 485	271 485	211 563	78%	91 242	11 537	-	-	718	48 360	5 567	-	54 139
Mopani	1 403 074	1 419 097	1 419 097	1 333 013	94%	459 034	19 727	122	167 934	-	179 940	278 676	-	227 579
<b>Total</b>	<b>4 635 319</b>	<b>4 720 957</b>	<b>4 720 957</b>	<b>4 080 898</b>	<b>86%</b>	<b>1 356 005</b>	<b>131 436</b>	<b>122</b>	<b>359 365</b>	<b>566 707</b>	<b>614 380</b>	<b>407 529</b>	<b>46 243</b>	<b>599 111</b>
Elias Mtshele	597 283	557 071	557 071	584 849	105%	163 770	24 670	79 924	60 389	84 444	71 805	41 789	1 787	56 271
Ephraim Mogale	373 245	385 466	385 466	271 170	70%	79 142	11 824	-	49 008	37 856	47 535	1 659	-	44 146
Tubaise Fetakgom	798 816	902 673	902 673	709 860	79%	216 142	39 769	-	-	-	248 555	2 625	6 281	196 487
Makhuduthamaga	374 952	406 582	406 582	483 158	119%	98 994	23 806	-	29 730	-	251 715	3 303	5 679	69 933
Sekhukhune	1 210 586	1 149 700	1 149 700	905 364	79%	371 443	25 817	-	-	-	142 873	158 574	-	206 657
<b>Total</b>	<b>3 354 882</b>	<b>3 401 492</b>	<b>3 401 492</b>	<b>2 954 401</b>	<b>87%</b>	<b>929 490</b>	<b>125 885</b>	<b>79 924</b>	<b>139 126</b>	<b>122 300</b>	<b>762 484</b>	<b>207 950</b>	<b>13 747</b>	<b>573 494</b>
Makhado	1 205 339	1 265 752	1 265 752	1 243 971	98%	313 760	28 260	60 364	270 844	263 448	204 163	46 265	-	56 868
Musina	446 041	473 435	473 435	328 742	69%	149 315	10 360	-	-	91 325	28 159	2 749	4 497	42 337
Collins Chabane	408 844	482 043	482 043	444 963	92%	130 616	28 349	-	42 765	-	143 556	14 853	3 432	81 392
Thulamela	814 844	1 046 218	1 046 218	718 777	69%	317 649	31 787	(41 182)	66 122	-	205 158	14 644	2 766	121 833
Vhembe	1 775 538	2 228 118	2 228 118	1 179 090	53%	634 757	14 466	-	79 063	-	215 245	94 276	400	140 883
<b>Total</b>	<b>4 650 606</b>	<b>5 495 567</b>	<b>5 495 567</b>	<b>3 915 543</b>	<b>71%</b>	<b>1 546 097</b>	<b>113 223</b>	<b>19 182</b>	<b>458 794</b>	<b>354 773</b>	<b>796 280</b>	<b>172 787</b>	<b>11 096</b>	<b>443 312</b>
Bela bela	483 739	493 465	493 465	364 571	74%	142 738	7 652	-	-	112 576	35 705	24 399	-	41 499
Lephalale	738 587	737 669	737 669	604 202	82%	227 952	14 370	-	41 759	135 491	51 533	41 339	504	91 255
Modimolle-Mookgo	733 428	732 759	732 759	526 506	72%	228 283	1 352	-	942	191 111	42 091	16 333	-	46 395
Mogalakwena	1 232 626	1 232 085	1 232 085	935 551	76%	355 042	10 524	-	-	258 873	186 385	45 174	59	79 494
Thabazimbi	434 413	465 513	465 513	300 520	65%	142 452	8 641	-	-	62 666	28 808	35 745	-	22 207
Waterberg	183 696	183 916	183 916	171 392	93%	117 798	8 491	-	5 792	-	8 780	-	-	30 531
<b>Total</b>	<b>3 806 490</b>	<b>3 845 407</b>	<b>3 845 407</b>	<b>2 902 742</b>	<b>75%</b>	<b>1 214 265</b>	<b>51 031</b>	<b>-</b>	<b>48 493</b>	<b>760 717</b>	<b>353 302</b>	<b>162 991</b>	<b>563</b>	<b>311 381</b>

Source: National Treasury Local Government Database

### Appendix - 3: Capital Source of Finance

Appendix 3: Capital Source of Finance - M12 June 2023															
R thousands	Original Budget	Adjusted Budget	Year To Date Budget	YTD Actual	% of Budget	External Loans	Asset Finance Reserve	Internally Generated funds	Public Contributions/Donations	Transfers & Grants				Borrowing	Other
										National Grants	Provincial Grants	District Municipality Grants	Other Transfers & Grants		
Blouberg	85 466	110 185	110 185	93 673	85%			750	-	92 924	-	-	-	-	-
Capricorn	380 041	461 366	461 366	442 531	96%			115 238	-	327 292	-	-	-	-	-
Lepelle-Nkumpi	191 330	236 492	236 492	46 732	20%			17 868	-	28 864	-	-	-	-	-
Molemole	58 022	58 831	58 831	50 614	86%			15 072	-	35 542	-	-	-	-	-
Polokwane	847 868	725 093	725 093	641 918	89%			100 042	-	541 876	-	-	-	-	-
<b>Total</b>	<b>1 562 728</b>	<b>1 591 966</b>	<b>1 591 966</b>	<b>1 275 468</b>	<b>80%</b>	<b>-</b>	<b>-</b>	<b>248 969</b>	<b>-</b>	<b>1 026 499</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Ba-phalaborwa	44 877	44 877	44 877	38 801	86%			1 447	-	37 353	-	-	-	-	-
Greater Giyani	148 172	143 123	143 123	109 330	76%			57 947	-	51 383	-	-	-	-	-
Greater Letaba	136 192	112 214	112 214	117 422	105%			43 741	-	72 233	-	-	-	-	-
Greater Tzaneen	295 368	265 634	265 634	141 449	53%			33 579	-	106 015	-	-	-	1 854	-
Manuleng	142 073	149 531	149 531	156 929	105%			102 537	-	54 392	-	-	-	-	-
Mopani	560 763	549 360	549 360	363 127	66%			4 951	-	358 177	-	-	-	-	-
<b>Total</b>	<b>1 327 444</b>	<b>1 264 739</b>	<b>1 264 739</b>	<b>927 058</b>	<b>73%</b>	<b>-</b>	<b>-</b>	<b>244 203</b>	<b>-</b>	<b>679 554</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1 854</b>	<b>-</b>
Elias Motsoaledi	98 041	105 377	105 377	92 949	88%			18 097	-	74 851	-	-	-	-	-
Ephraim Mogale	71 464	72 661	72 661	63 313	87%			22 544	-	42 592	-	-	-	-	-
Tubatse Fetakgomo	385 809	336 388	336 388	206 372	61%			61 661	-	140 800	1 658	-	-	-	-
Makhuduthamaga	188 569	213 097	213 097	113 470	53%			45 683	-	67 787	-	-	-	-	-
Sekhukhune	489 206	612 578	612 578	231 382	38%			27 152	-	203 556	-	-	-	-	-
<b>Total</b>	<b>1 233 089</b>	<b>1 340 101</b>	<b>1 340 101</b>	<b>707 486</b>	<b>53%</b>	<b>-</b>	<b>-</b>	<b>175 137</b>	<b>-</b>	<b>529 587</b>	<b>1 658</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Makhado	449 888	435 866	435 866	252 461	58%			128 744	-	135 996	-	-	-	-	-
Musina	37 713	62 560	62 560	35 905	174%			8 831	-	24 822	-	-	-	-	-
Collins Chabane	289 600	339 334	339 334	317 998	94%			183 714	-	129 338	-	-	-	-	-
Thulamela	363 709	348 312	348 312	195 010	56%			85 548	-	109 462	-	-	-	-	-
Vhembe	647 216	705 548	705 548	577 728	82%			95 658	-	481 175	-	-	-	-	-
<b>Total</b>	<b>1 788 126</b>	<b>1 891 620</b>	<b>1 891 620</b>	<b>1 379 103</b>	<b>73%</b>	<b>-</b>	<b>-</b>	<b>502 495</b>	<b>-</b>	<b>880 793</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Bela bela	97 309	99 402	99 402	76 177	77%			3 906	-	72 272	-	-	-	-	-
Lephalale	183 027	234 144	234 144	57 308	24%			13 271	-	44 037	-	-	-	-	-
Modimolle-Mookgop	139 977	253 826	253 826	50 132	20%			571	-	49 561	-	-	-	-	-
Mogalakwena	265 381	272 081	272 081	246 661	91%			5 617	-	241 044	-	-	-	-	-
Thabazimbi	115 014	104 237	104 237	40 357	39%			-	-	39 780	-	-	-	-	-
Waterberg	-	330	330	1 125	341%			1 003	-	-	-	-	-	-	-
<b>Total</b>	<b>800 708</b>	<b>964 019</b>	<b>964 019</b>	<b>471 760</b>	<b>49%</b>	<b>-</b>	<b>-</b>	<b>24 368</b>	<b>-</b>	<b>446 693</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Source: National Treasury Local Government Database

## Appendix – 4: Capital Expenditure (Detail)

Appendix 4: Capital Expenditure - M12 June 2023													
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	85 466	110 185	110 185	93 673	85%	21 215	-	-	-	136	-	72 322	-
Capricorn	380 041	461 366	461 366	442 531	96%	-	418 680	7 045	-	4 184	12 622	-	-
Lepelle-Nkumpi	191 330	236 492	236 492	46 732	20%	1 251	-	-	-	11 549	-	33 931	-
Molemole	58 022	58 831	58 831	50 614	86%	7 091	-	-	-	1 975	2 170	39 378	-
Polokwane	847 868	725 093	725 093	641 918	89%	53 586	198 439	117 029	276	27 666	19 963	224 959	-
<b>Total</b>	<b>1 562 728</b>	<b>1 591 966</b>	<b>1 591 966</b>	<b>1 275 468</b>	<b>80%</b>	<b>83 143</b>	<b>617 119</b>	<b>124 074</b>	<b>276</b>	<b>45 511</b>	<b>34 755</b>	<b>370 590</b>	<b>-</b>
Ba-phalaborwa	44 877	44 877	44 877	38 801	86%	7 025	460	-	-	1 447	7 530	22 339	-
Greater Giyani	148 172	143 123	143 123	109 330	76%	187	-	-	-	13 288	55 431	40 424	-
Greater Letaba	136 192	112 214	112 214	117 422	105%	10 819	-	-	-	738	9 315	96 550	-
Greater Tzaneen	295 368	265 634	265 634	141 449	53%	12 931	-	-	-	4 494	4 262	119 762	-
Maruleng	142 073	149 531	149 531	156 929	105%	-	-	-	-	3 825	9 743	143 361	-
Mopani	560 763	549 360	549 360	363 127	66%	-	362 121	-	-	1 006	-	-	-
<b>Total</b>	<b>1 327 444</b>	<b>1 264 739</b>	<b>1 264 739</b>	<b>927 058</b>	<b>73%</b>	<b>30 963</b>	<b>362 581</b>	<b>-</b>	<b>-</b>	<b>24 798</b>	<b>86 281</b>	<b>422 436</b>	<b>-</b>
Elias Motsoaledi	98 041	105 377	105 377	92 949	88%	16 639	-	-	1 024	2 209	2 459	70 617	-
Ephraim Mogale	71 464	72 661	72 661	63 313	87%	3 332	-	-	-	1 658	22	57 953	348
Tubatse Fetakgomo	385 809	336 388	336 388	206 372	61%	-	-	-	1 458	22 691	9 869	172 354	-
Makhuduthamaga	188 569	213 097	213 097	113 470	53%	2 029	-	-	-	26 248	344	84 849	-
Sekhukhune	489 206	612 578	612 578	231 382	38%	-	229 352	-	-	1 944	-	86	-
<b>Total</b>	<b>1 233 089</b>	<b>1 340 101</b>	<b>1 340 101</b>	<b>707 486</b>	<b>53%</b>	<b>22 000</b>	<b>229 352</b>	<b>-</b>	<b>2 483</b>	<b>54 749</b>	<b>12 694</b>	<b>385 859</b>	<b>348</b>
Makhado	449 888	435 866	435 866	252 461	58%	70 387	-	-	4 619	23 133	7 946	146 375	-
Musina	37 713	62 560	62 560	35 905	57%	4 692	-	-	-	3 362	3 977	23 874	-
Collins Chabane	289 600	339 334	339 334	317 998	94%	24 828	-	-	2 591	50 426	7 570	232 584	-
Thulamela	363 709	348 312	348 312	195 010	56%	-	-	-	12 873	10 932	33 183	138 021	-
Vhembe	647 216	705 548	705 548	577 728	82%	-	75 975	-	-	14 131	26	486 213	1 384
<b>Total</b>	<b>1 788 126</b>	<b>1 891 620</b>	<b>1 891 620</b>	<b>1 379 103</b>	<b>73%</b>	<b>99 907</b>	<b>75 975</b>	<b>-</b>	<b>20 083</b>	<b>101 985</b>	<b>52 702</b>	<b>1 027 067</b>	<b>1 384</b>
Bela bela	97 309	99 402	99 402	76 177	77%	3 290	21 712	25 947	440	908	-	23 880	-
Lephalale	183 027	234 144	234 144	57 308	24%	13 068	29 949	4 537	823	3 118	3 636	1 959	217
Modimolle-Mookgopong	139 977	253 826	253 826	50 132	20%	21 878	2 703	5 564	-	209	621	19 157	-
Mogalakwena	265 381	272 081	272 081	246 661	91%	5 050	149 929	20 272	29 751	2 088	3 706	35 866	-
Thabazimbi	115 014	104 237	104 237	40 357	39%	8 645	17 846	-	-	577	2 000	9 757	1 532
Waterberg	-	330	330	1 125	341%	-	-	-	-	579	424	-	122
<b>Total</b>	<b>800 708</b>	<b>964 019</b>	<b>964 019</b>	<b>471 760</b>	<b>49%</b>	<b>51 930</b>	<b>222 139</b>	<b>56 320</b>	<b>31 014</b>	<b>7 478</b>	<b>10 387</b>	<b>90 620</b>	<b>1 872</b>

Source: National Treasury Local Government Database

## Appendix – 5: Cash Flows

R thousands	NET CASHFLOW FROM/(USED) OPERATING ACTIMITIES	NET CASHFLOW FROM/(USED) INVESTING ACTIMITIES	NET CASHFLOW FROM/(USED) FINANCING ACTIMITIES	Net Increase/(Decrease) in Cash Held	Cash/Cash equivalents at year begin	Cash/Cash equivalents month/year end
Blouberg	(132 826)	(93 673)	-	(226 499)	89 434	(47 554)
Capricorn	516 526	(475 183)	(30)	41 313	427 266	468 579
Lepelle-Nkumpi	372 540	(46 732)	-	325 808	404 513	730 234
Molemole	202 781	(50 614)	-	152 167	105 277	257 435
Polokwane	2 915 529	(743 684)	(2 833)	2 169 012	232 670	2 401 682
<b>Total</b>	<b>3 874 549</b>	<b>(1 409 886)</b>	<b>(2 863)</b>	<b>2 461 801</b>	<b>1 259 161</b>	<b>3 810 376</b>
Ba-phalaborwa	319 945	(19 232)	(8 500)	292 213	-	292 213
Greater Giyani	(39 818)	-	-	(39 818)	-	(39 818)
Greater Letaba	248 590	(129 580)	(3)	119 007	1 961	120 475
Greater Tzaneen	(1 203 860)	(164 560)	-	(1 368 420)	-	(1 220 959)
Maruleng	225 320	(163 139)	-	62 181	154 227	216 929
Mopani	1 312 577	(502 537)	-	810 040	257 057	840 540
<b>Total</b>	<b>862 753</b>	<b>(979 048)</b>	<b>(8 503)</b>	<b>(124 798)</b>	<b>413 245</b>	<b>209 380</b>
Elias Motsoaledi	(42 896)	(99 203)	(5 933)	(148 032)	15 456	(133 279)
Ephraim Mogale	255 482	(69 072)	(5)	186 405	286 387	475 800
Tubatse Fetakgomo	453 665	(218 287)	-	235 378	462 584	421 599
Makhuduthamaga	24 579	(128 131)	-	(103 553)	-	1 397
Sekhukhune	(22 229)	533 484	-	511 255	126 692	1 068 211
<b>Total</b>	<b>668 601</b>	<b>18 792</b>	<b>(5 939)</b>	<b>681 454</b>	<b>891 120</b>	<b>1 833 726</b>
Makhado	59 840	(216 987)	(538)	(157 685)	202 672	43 640
Musina	98 407	(38 018)	(11)	60 378	19 751	77 609
Collins Chabane	388 569	(390 954)	-	(2 385)	419 280	408 326
Thulamela	496 764	(163 520)	9	333 253	988 403	1 321 656
Vhembe	2 154 769	(713 242)	-	1 441 527	107 365	1 573 400
<b>Total</b>	<b>3 198 348</b>	<b>(1 522 721)</b>	<b>(540)</b>	<b>1 675 087</b>	<b>1 737 470</b>	<b>3 424 631</b>
Bela bela	218 605	(77 764)	(23)	140 818	18 262	157 649
Lephalale	886 106	(73 724)	(7 246)	805 136	-	806 426
Modimolle-Mookgopong	404 369	(61 338)	(443)	342 589	(39 218)	366 787
Mogalakwena	284 423	(242 794)	-	41 629	68 222	246 302
Thabazimbi	118 812	(38 120)	(12)	80 681	10 900	91 588
Waterberg	(12 442)	(324)	-	(12 766)	28 116	15 347
<b>Total</b>	<b>1 899 873</b>	<b>(494 063)</b>	<b>(7 724)</b>	<b>1 398 086</b>	<b>86 282</b>	<b>1 684 099</b>
<b>Grad Total</b>	<b>10 504 125</b>	<b>(4 386 926)</b>	<b>(25 568)</b>	<b>6 091 631</b>	<b>4 387 278</b>	<b>10 962 212</b>

Source: National Treasury Local Government Database

## Appendix – 6: Debtors Age Analysis

Appendix 6 : Debtors Age Analysis M12 June 2023									
R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total
	Total	%	Total	%	Total	%	Total	%	
Blouberg	-	0%	-	0%	-	0%	-	0%	-
Capricorn	29 184	4%	40 851	6%	18 486	3%	603 950	87%	692 471
Lepelle-Nkumpi	17 368	2%	17 063	2%	16 483	2%	1 004 770	95%	1 055 684
Molemole	2 824	2%	2 757	2%	2 753	2%	117 242	93%	125 576
Polokwane	201 426	11%	75 253	4%	53 154	3%	1 551 987	82%	1 881 820
<b>Total</b>	<b>250 802</b>	<b>7%</b>	<b>135 924</b>	<b>4%</b>	<b>90 876</b>	<b>2%</b>	<b>3 277 949</b>	<b>87%</b>	<b>3 755 551</b>
Ba-Phalaborwa	101 861	4%	512	0%	42 448	2%	2 269 284	94%	2 414 105
Greater Giyani	22 580	4%	(1 098)	0%	10 105	2%	581 182	95%	612 769
Greater Letaba	4 570	1%	3 191	1%	4 100	1%	330 189	97%	342 050
Greater Tzaneen	127 215	12%	27 813	3%	24 363	2%	907 767	83%	1 087 158
Maruleng	14 346	7%	8 204	4%	6 971	3%	187 797	86%	217 318
Mopani	-	0%	-	0%	-	0%	-	0%	-
<b>Total</b>	<b>270 572</b>	<b>6%</b>	<b>38 622</b>	<b>1%</b>	<b>87 987</b>	<b>2%</b>	<b>4 276 219</b>	<b>92%</b>	<b>4 673 400</b>
Elias Motsoaledi	-	0%	-	0%	-	0%	-	0%	-
Ephraim Mogale	-	0%	-	0%	-	0%	-	0%	-
Tubatse	14 078	4%	17 278	4%	7 222	2%	358 964	90%	397 542
Makhuduthamaga	8 932	7%	(2)	0%	5 449	4%	108 686	88%	123 065
Sekhukhune	63 082	14%	6 812	2%	7 581	2%	372 722	83%	450 197
<b>Total</b>	<b>86 092</b>	<b>9%</b>	<b>24 088</b>	<b>2%</b>	<b>20 252</b>	<b>2%</b>	<b>840 372</b>	<b>87%</b>	<b>970 804</b>
Makhado	31 878	7%	11 038	2%	11 437	2%	403 152	88%	457 505
Musina	14 622	11%	7 508	6%	4 831	4%	108 283	80%	135 244
Collins Chabane	3 982	2%	3 515	1%	3 432	1%	245 219	96%	256 148
Thulamela	17 205	3%	9 681	2%	9 357	2%	515 717	93%	551 960
Vhembe	-	0%	-	0%	-	0%	-	0%	-
<b>Total</b>	<b>67 687</b>	<b>5%</b>	<b>31 742</b>	<b>2%</b>	<b>29 057</b>	<b>2%</b>	<b>1 272 371</b>	<b>91%</b>	<b>1 400 857</b>
Bela Bela	32 770	9%	10 919	3%	10 748	3%	295 344	84%	349 781
Lephalale	62 701	11%	19 746	3%	20 511	3%	489 926	83%	592 884
Modimolle-	-	0%	-	0%	-	0%	-	0%	-
Mogalakwena	52 946	4%	36 011	2%	26 128	2%	1 384 232	92%	1 499 317
Thabazimbi	-	0%	-	0%	-	0%	-	0%	-
Waterberg	-	0%	-	0%	-	0%	-	0%	-
<b>Total</b>	<b>148 417</b>	<b>6%</b>	<b>66 676</b>	<b>3%</b>	<b>57 387</b>	<b>2%</b>	<b>2 169 502</b>	<b>89%</b>	<b>2 441 982</b>
	<b>823 570</b>		<b>297 052</b>		<b>285 559</b>		<b>11 836 413</b>		<b>13 242 594</b>

Source: National Treasury Local Government Database

## Appendix – 7: Debtors by Customer Group

Appendix 7: Debtors by Customer Group - M12 June 2023									
R thousands	Government		Business		Households		Other		Total
	Total	%	Total	%	Total	%	Total	%	
Blouberg	-	0%	-	0%	-	0%	-	0%	-
Capricorn	11 088	2%	30 476	4%	606 854	0%	44 054	6%	692 472
Lepelle-Nkumpi	87 589	8%	916 965	87%	51 129	5%	-	0%	1 055 683
Molemole	125 576	100%	-	0%	-	0%	-	0%	125 576
Polokwane	227 518	12%	384 349	20%	1 269 953	67%	-	0%	1 881 820
<b>Total</b>	<b>451 771</b>	<b>12%</b>	<b>1 331 790</b>	<b>35%</b>	<b>1 927 936</b>	<b>51%</b>	<b>44 054</b>	<b>1%</b>	<b>3 755 551</b>
Ba-Phalaborwa	870	0%	374 219	16%	1 864 518	77%	174 498	7%	2 414 105
Greater Giyani	135 361	22%	54 606	9%	421 321	69%	1 480	0%	612 768
Greater Letaba	16 141	5%	36 702	11%	289 207	85%	-	0%	342 050
Greater Tzaneen	38 626	4%	339 708	31%	708 825	65%	-	0%	1 087 159
Maruleng	118 619	55%	20 916	10%	77 782	36%	-	0%	217 317
Mopani	-	0%	-	0%	-	0%	-	0%	-
<b>Total</b>	<b>309 617</b>	<b>7%</b>	<b>826 151</b>	<b>18%</b>	<b>3 361 653</b>	<b>72%</b>	<b>175 978</b>	<b>4%</b>	<b>4 673 399</b>
Elias Motsoaledi	-	0%	-	0%	-	0%	-	0%	0
Ephraim Mogale	-	0%	-	0%	-	0%	-	0%	0
Tubatse Fetakgomo	135 083	0%	102 450	26%	160 009	40%	-	0%	397 542
Makhuduthamaga	84 109	68%	55 354	45%	400	0%	-16 797	-14%	123 066
Sekhukhune	29 795	7%	54 886	12%	365 516	81%	-	0%	450 197
<b>Total</b>	<b>248 987</b>	<b>26%</b>	<b>212 690</b>	<b>22%</b>	<b>525 925</b>	<b>54%</b>	<b>-16 797</b>	<b>-2%</b>	<b>970 805</b>
Makhado	82 500	18%	159 278	35%	215 727	47%	-	0%	457 505
Musina	27 618	20%	37 707	28%	69 919	52%	-	0%	135 244
Collins Chabane	86 254	34%	19 479	8%	150 414	59%	-	0%	256 147,00
T hulamela	91 940	17%	148 377	27%	311 643	56%	-	0%	551 960
Vhembe	-	0%	-	0%	-	0%	-	0%	-
<b>Total</b>	<b>288 312</b>	<b>21%</b>	<b>364 841</b>	<b>26%</b>	<b>747 703</b>	<b>53%</b>	<b>0</b>	<b>0%</b>	<b>1 400 856</b>
Bela Bela	15 327	4%	157 525	45%	176 930	51%	-	0%	349 782
Lephalale	81 727	14%	19 059	3%	492 098	83%	-	0%	592 884
Modimolle-Mookgop	-	0%	-	0%	-	0%	-	0%	-
Mogalakwena	144 425	10%	115 971	8%	1 223 254	82%	15 667	1%	1 499 317
T habazimbi	-	0%	-	0%	-	0%	-	0%	0
Waterberg	-	0%	-	0%	-	0%	-	0%	0
<b>Total</b>	<b>241 479</b>	<b>10%</b>	<b>292 555</b>	<b>12%</b>	<b>1 892 282</b>	<b>77%</b>	<b>15 667</b>	<b>1%</b>	<b>2 441 983</b>
	<b>1 540 166</b>		<b>3 028 027</b>		<b>8 455 499</b>		<b>218 902</b>		<b>13 242 594</b>

Source: National Treasury Local Government Database

## Appendix – 8: Creditors Age Analysis

Appendix 8: Creditors Age Analysis - M12 June 2023									
R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total
	Total	%	Total	%	Total	%	Total	%	
Blouberg	863	96%	-	0%	-	0%	32	4%	895
Capricorn	3 216	100%	12	0%	-	0%	-	0%	3 228
Lepelle-Nkumpi	38	4%	68	7%	-	0%	848	89%	954
Molemole	-	0%	-	0%	-	0%	21	100%	21
Polokwane	198 481	100%	-	0%	-	0%	-	0%	198 481
<b>Total</b>	<b>202 598</b>	<b>100%</b>	<b>80</b>	<b>0%</b>	<b>-</b>	<b>0%</b>	<b>901</b>	<b>0%</b>	<b>203 579</b>
Ba-Phalaborwa	15 173	107%	-	0%	-	0%	(944)	-7%	14 229
Greater Giyani	564	8057%	(558)	-7971%	-	0%	1	14%	7
Greater Letaba	16 333	100%	44	0%	-	0%	28	0%	16 405
Greater Tzaneen	41 208	87%	4 516	10%	214	0%	1 238	3%	47 176
Maruleng	11	100%	-	0%	-	0%	-	0%	11
Mopani	184 528	43%	24 624	6%	654	0%	220 839	51%	430 645
<b>Total</b>	<b>257 817</b>	<b>51%</b>	<b>28 626</b>	<b>6%</b>	<b>868</b>	<b>0%</b>	<b>221 162</b>	<b>43%</b>	<b>508 473</b>
Elias Motsoaledi	-	0%	-	0%	-	0%	-	0%	-
Ephraim Mogale	1 263	100%	-	0%	-	0%	-	0%	1 263
Tubatse Fetakgomo	-	0%	-	0%	-	0%	-	0%	-
Makhuduthamaga	1 437	100%	-	0%	-	0%	-	0%	1 437
Sekhukhune	11 870	25%	9 942	21%	25 162	54%	-	0%	46 974
<b>Total</b>	<b>14 570</b>	<b>29%</b>	<b>9 942</b>	<b>20%</b>	<b>25 162</b>	<b>51%</b>	<b>-</b>	<b>0%</b>	<b>49 674</b>
Makhado	85 261	89%	10 475	11%	-	0%	69	0%	95 805
Musina	207	28%	24	3%	200	27%	309	42%	740
Collins Chabane	3 785	63%	556	9%	20	0%	1 684	28%	6 045
Thulamela	19 512	100%	-	0%	-	0%	-	0%	19 512
Vhembe	15 879	99%	-	0%	49	0%	32	0%	15 960
<b>Total</b>	<b>124 644</b>	<b>90%</b>	<b>11 055</b>	<b>8%</b>	<b>269</b>	<b>0%</b>	<b>2 094</b>	<b>2%</b>	<b>138 062</b>
Bela Bela	38 098	42%	371	0%	-	0%	52 494	58%	90 963
Lephalale	18	100%	-	0%	-	0%	-	0%	18
Modimolle-Mookgopong	-	0%	-	0%	-	0%	-	0%	-
Mogalakwena	113 734	66%	22 051	13%	33 335	19%	2 128	1%	171 248
Thabazimbi	-	0%	-	0%	-	0%	-	0%	-
Waterberg	-	0%	-	0%	-	0%	(1)	100%	(1)
<b>Total</b>	<b>151 850</b>	<b>58%</b>	<b>22 422</b>	<b>9%</b>	<b>33 335</b>	<b>13%</b>	<b>54 621</b>	<b>21%</b>	<b>262 228</b>
	<b>751 479</b>		<b>72 125</b>		<b>59 634</b>		<b>278 778</b>		<b>1 162 016</b>

Source: National Treasury Local Government Database

## Appendix – 9: Creditors by Customer Group

Appendix 9: Creditors by Customer Group - M12 June 2023																			
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	%	
Blouberg	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	701	78%	-	0%	195	22%	896
Capricorn	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	2 917	90%	-	0%	311	10%	3 228
Lepelle-Nkumpi	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	954	100%	954
Molemole	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	21	100%	21
Polokwane	105 920	53%	21 552	11%	-	0%	-	0%	-	0%	-	0%	70 843	36%	167	0%	-	0%	198 482
<b>Total</b>	<b>105 920</b>	<b>52%</b>	<b>21 552</b>	<b>11%</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>0%</b>	<b>74 461</b>	<b>37%</b>	<b>167</b>	<b>0%</b>	<b>1 481</b>	<b>1%</b>	<b>203 581</b>
Ba-Phalaborwa	9 452	66%	-	0%	-	0%	-	0%	-	0%	-	0%	2 660	19%	-	0%	2 117	15%	14 229
Greater Giyani	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	7	100%	-	0%	-	0%	7
Greater Letaba	3 333	20%	-	0%	-	0%	-	0%	610	4%	-	0%	12 462	76%	-	0%	-	0%	16 405
Greater Tzaneen	680	1%	4	0%	-	0%	-	0%	-	0%	1 205	3%	44 939	95%	16	0%	333	1%	47 177
Maruleng	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	11	100%	-	0%	-	0%	11
Mopani	-	0%	104 313	24%	-	0%	-	0%	-	0%	-	0%	326 332	76%	-	0%	-	0%	430 645
<b>Total</b>	<b>13 465</b>	<b>3%</b>	<b>104 317</b>	<b>21%</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>0%</b>	<b>610</b>	<b>0%</b>	<b>-</b>	<b>0%</b>	<b>386 411</b>	<b>76%</b>	<b>16</b>	<b>0%</b>	<b>2 450</b>	<b>0%</b>	<b>508 474</b>
Elias Motsoaledi	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-
Ephraim Mogale	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	1 263	100%	-	0%	-	0%	1 263
Tubatse Fetakgomo	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-
Makhuduthamaga	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	1 335	93%	-	0%	102	7%	1 437
Sekhukhune	-	0%	45 584	97%	-	0%	-	0%	-	0%	-	0%	1 390	3%	-	0%	-	0%	46 974
<b>Total</b>	<b>-</b>	<b>0%</b>	<b>45 584</b>	<b>92%</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>0%</b>	<b>3 988</b>	<b>8%</b>	<b>-</b>	<b>0%</b>	<b>102</b>	<b>0%</b>	<b>49 674</b>
Makhado	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	95 805	100%	-	0%	-	0%	95 805
Musina	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	740	100%	-	0%	-	0%	740
Collins Chabane	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	6 045	100%	-	0%	-	0%	6 045
Thulamela	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	19 512	100%	-	0%	-	0%	19 512
Vhembe	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	15 960	100%	-	0%	-	0%	15 960
<b>Total</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>0%</b>	<b>138 062</b>	<b>100%</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>0%</b>	<b>138 062</b>
Bela Bela	54 647	60%	21 924	24%	-	0%	-	0%	-	0%	-	0%	14 118	16%	274	0%	-	0%	90 963
Lephalale	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	15	83%	-	0%	3	17%	18
Modimolle-Mookgopon	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-
Mogalakwena	81 070	47%	9 775	6%	3 802	2%	1 769	1%	-	0%	-	0%	74 745	44%	87	0%	-	0%	171 248
Thabazimbi	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-
Waterberg	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	(1)	100%	-	0%	-	0%	-1
<b>Total</b>	<b>135 717</b>	<b>52%</b>	<b>31 699</b>	<b>12%</b>	<b>3 802</b>	<b>1%</b>	<b>1 769</b>	<b>1%</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>0%</b>	<b>88 877</b>	<b>34%</b>	<b>361</b>	<b>0%</b>	<b>3</b>	<b>0%</b>	<b>262 228</b>
	<b>255 102</b>		<b>203 152</b>		<b>3 802</b>		<b>1 769</b>		<b>610</b>		<b>-</b>		<b>691 799</b>		<b>544</b>		<b>4 036</b>		<b>1 162 019</b>

Source: National Treasury Local Government Database



## Appendix – 10 – 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)		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	71 698	37 893	-	-	32 638	13 798	-	-	-	-	-	-	-	-
Capricorn	243 547	228 044	-	-	-	-	-	-	3 191	3 477	-	-	165 000	153 620
Lepelle-Nkumpi	49 628	39 684	-	-	5 000	-	-	-	-	-	-	-	-	-
Molemole	39 792	39 786	-	-	-	-	-	-	-	-	-	-	-	-
Polokwane	-	-	166 506	122 011	33 000	32 444	25 088	22 522	-	-	134 584	134 584	63 124	63 124
<b>Total</b>	<b>404 665</b>	<b>345 406</b>	<b>166 506</b>	<b>122 011</b>	<b>70 638</b>	<b>46 242</b>	<b>25 088</b>	<b>22 522</b>	<b>3 191</b>	<b>3 477</b>	<b>134 584</b>	<b>134 584</b>	<b>228 124</b>	<b>216 744</b>
Ba-phalaborwa	36 186	36 186	-	-	8 000	8 000	-	-	-	-	-	-	-	-
Greater Giyani	66 761	57 311	-	-	35 584	34 314	-	-	-	-	-	-	-	-
Greater Leleba	80 707	81 008	-	-	20 560	23 844	-	-	-	-	-	-	-	-
Greater Tzaneen	119 004	100 367	-	-	14 000	15 432	-	-	-	-	-	-	-	-
Maruleng	65 170	78 646	-	-	-	-	-	-	-	-	-	-	-	-
Mopani	481 029	406 694	-	-	-	-	-	-	3 708	189	-	-	35 000	33 536
<b>Total</b>	<b>848 857</b>	<b>760 212</b>	<b>-</b>	<b>-</b>	<b>78 144</b>	<b>81 590</b>	<b>-</b>	<b>-</b>	<b>3 708</b>	<b>189</b>	<b>-</b>	<b>-</b>	<b>35 000</b>	<b>33 536</b>
Elias Mtsosaledi	94 606	60 923	-	-	17 000	14 371	-	-	-	-	-	-	-	-
Ephraim Mogale	56 821	-	-	-	-	-	-	-	-	-	-	-	-	-
Tubatse Fetakgomo	126 588	100 760	-	-	78 000	47 370	-	-	-	-	-	-	-	-
Makhuduthamaga	94 915	87 865	-	-	6 000	-	-	-	-	-	-	-	-	-
Sekhukhune	474 000	177 535	-	-	-	-	-	-	2 451	-	-	-	20 000	-
<b>Total</b>	<b>846 930</b>	<b>427 084</b>	<b>-</b>	<b>-</b>	<b>101 000</b>	<b>61 741</b>	<b>-</b>	<b>-</b>	<b>2 451</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>20 000</b>	<b>-</b>
Makhado	102 597	102 597	-	-	20 120	20 120	-	-	-	-	-	-	-	-
Musina	32 713	-	-	-	-	-	-	-	-	-	-	-	-	-
Collins Chabane	138 889	138 889	-	-	9 734	7 850	-	-	-	-	-	-	-	-
Thulamela	143 912	103 166	-	-	22 200	18 964	15 000	-	-	-	-	-	-	-
Vhembe	593 243	396 008	-	-	-	-	-	-	2 407	1 705	-	-	60 000	25 267
<b>Total</b>	<b>1 011 354</b>	<b>740 661</b>	<b>-</b>	<b>-</b>	<b>52 054</b>	<b>46 934</b>	<b>15 000</b>	<b>-</b>	<b>2 407</b>	<b>1 705</b>	<b>-</b>	<b>-</b>	<b>60 000</b>	<b>25 267</b>
Bela bela	29 130	29 133	-	-	1 000	847	-	-	-	-	-	-	62 010	54 722
Lephalale	51 177	22 684	-	-	10 200	4 601	-	-	-	-	-	-	-	-
Mogalakwena	179 727	100 757	-	-	5 000	1 552	-	-	-	-	-	-	47 640	18 943
Modimolle-Mookgopoo	43 725	28 073	-	-	39 000	17 934	-	-	-	-	-	-	-	-
Thabazimbi	22 544	13 019	-	-	25 000	9 057	-	-	-	-	-	-	-	-
Waterberg	-	-	-	-	-	-	-	-	2 281	2 175	-	-	-	-
<b>Total</b>	<b>326 303</b>	<b>193 666</b>	<b>-</b>	<b>-</b>	<b>80 200</b>	<b>33 991</b>	<b>-</b>	<b>-</b>	<b>2 281</b>	<b>2 175</b>	<b>-</b>	<b>-</b>	<b>109 650</b>	<b>73 665</b>
<b>Grand Total</b>	<b>3 438 109</b>	<b>2 467 029</b>	<b>166 506</b>	<b>122 011</b>	<b>382 036</b>	<b>270 497</b>	<b>40 088</b>	<b>22 522</b>	<b>14 038</b>	<b>7 546</b>	<b>134 584</b>	<b>134 584</b>	<b>452 774</b>	<b>349 212</b>

Source: National Treasury Local Government Database

R thousands	Integrated Urban Development Grant		Local Government Financial Management Grant		Municipal Systems Improvement Grant		Expanded Public Works Programme Integrated Grant (Municipality)		Infrastructure Skills Development Grant		Energy Efficiency and Demand Side Management (Municipal)		Regional Bulk Infrastructure	
	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality
Blouberg	-	-	2 400	1 725	-	-	1 950	1 950	-	-	-	-	-	-
Capricorn	-	-	1 000	968	-	-	3 747	3 751	-	-	-	-	-	-
Lepelle- Nkumpi	-	-	2 000	1 630	-	-	1 380	1 371	-	-	-	-	-	-
Molemole	-	-	2 300	2 292	-	-	1 407	1 396	-	-	-	-	-	-
Polokwane	376 044	386 066	2 400	2 400	-	-	11 570	11 570	6 000	6 000	1 000	1 000	-	-
<b>Total</b>	<b>376 044</b>	<b>386 066</b>	<b>10 100</b>	<b>9 015</b>	-	-	<b>20 054</b>	<b>20 038</b>	<b>6 000</b>	<b>6 000</b>	<b>1 000</b>	<b>1 000</b>	-	-
Ba-phalaborwa	-	-	3 100	3 100	-	-	1 186	1 186	-	-	-	-	-	-
Greater Giyani	-	-	2 400	2 182	-	-	4 035	3 633	-	-	-	-	-	-
Greater Letaba	-	-	2 000	1 857	-	-	2 139	2 139	-	-	6 000	5 974	-	-
Greater Tzaneen	-	-	2 000	1 591	-	-	8 065	-	-	-	5 000	3 808	-	-
Maruleng	-	-	1 850	1 850	-	-	1 246	1 246	-	-	-	-	-	-
Mopani	-	-	3 000	2 400	-	-	10 600	12 782	-	-	-	-	587 856	-
<b>Total</b>	-	-	<b>14 350</b>	<b>12 979</b>	-	-	<b>27 271</b>	<b>20 987</b>	-	-	<b>11 000</b>	<b>9 781</b>	<b>587 856</b>	-
Elias Motsoaledi	-	-	2 850	2 850	-	-	1 796	1 796	-	-	-	-	-	-
Ephraim Mogale	-	-	3 100	-	-	-	1 310	-	-	-	-	-	-	-
Tubatse Fetakgomo	-	-	2 550	2 732	-	-	1 285	1 465	-	-	-	-	-	-
Makhuduthamaga	-	-	1 720	1 720	-	-	1 925	1 925	-	-	-	-	-	-
Sekhukhune	-	-	2 400	1 797	-	-	13 010	10 641	-	-	-	-	130 000	-
<b>Total</b>	-	-	<b>12 620</b>	<b>9 100</b>	-	-	<b>19 326</b>	<b>15 827</b>	-	-	-	-	<b>130 000</b>	-
Makhado	-	-	1 950	1 950	-	-	3 259	3 259	-	-	-	-	-	-
Musina	-	-	3 000	-	-	-	1 390	-	-	-	-	-	-	-
Collins Chabane	-	-	2 550	2 550	-	-	1 759	1 759	-	-	-	-	-	-
Thulamela	-	-	1 650	1 507	-	-	4 864	4 864	5 250	4 224	-	-	-	-
Vhembe	-	-	3 000	1 488	-	-	4 754	3 139	-	-	-	-	50 000	-
<b>Total</b>	-	-	<b>12 150</b>	<b>7 495</b>	-	-	<b>16 026</b>	<b>13 021</b>	<b>5 250</b>	<b>4 224</b>	-	-	<b>50 000</b>	-
Bela bela	-	-	1 650	1 650	-	-	1 502	1 502	-	-	-	-	-	-
Lephalale	-	-	1 650	2 015	-	-	1 292	1 106	-	-	4 000	2 844	-	-
Mogalakwena	-	-	2 100	2 101	-	-	1 161	1 027	-	-	-	-	40 000	-
Modimolle- Mookgopong	-	-	2 650	1 029	-	-	2 041	2 229	-	-	4 000	2 858	-	-
Thabazimbi	-	-	3 100	2 812	-	-	1 256	1 162	-	-	-	-	-	-
Waterberg	-	-	1 000	1 000	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	-	-	<b>12 150</b>	<b>10 607</b>	-	-	<b>7 252</b>	<b>7 026</b>	-	-	<b>8 000</b>	<b>5 702</b>	<b>40 000</b>	-
<b>Grant Total</b>	<b>376 044</b>	<b>386 066</b>	<b>61 370</b>	<b>49 195</b>	-	-	<b>89 929</b>	<b>76 899</b>	<b>11 250</b>	<b>10 224</b>	<b>20 000</b>	<b>16 483</b>	<b>807 856</b>	-

Source: National Treasury Local Government Database

R thousands	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	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent
Blouberg	16 359 000	-	-	-	-	-	-	-	125 045 000	55 365 576
Capricorn	-	-	-	-	-	-	2 787 000	-	419 272 000	389 859 132
Lepelle-Nkumpi	15 832 000	-	-	-	-	-	-	-	73 840 000	42 684 575
Molemole	12 069 000	-	-	-	-	-	-	-	55 568 000	43 474 040
Polokwane	49 979 000	-	-	-	-	-	-	-	869 295 000	781 721 088
<b>Total</b>	<b>94 239 000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2 787 000</b>	<b>-</b>	<b>1 543 020 000</b>	<b>1 313 104 411</b>
Ba-phalaborwa	16 597 000	-	-	-	-	-	-	-	65 069 000	48 471 674
Greater Giyani	17 795 000	-	-	-	-	-	-	-	126 575 000	97 440 067
Greater Letaba	7 474 000	-	-	-	-	-	-	-	118 880 000	114 822 191
Greater Tzaneen	28 359 000	-	-	-	-	-	-	-	176 428 000	121 196 913
Maruleng	3 224 000	-	-	-	-	-	-	-	71 490 000	81 741 869
Mopani	-	-	-	-	44 362 000	-	4 192 000	-	1 169 747 000	455 601 769
<b>Total</b>	<b>73 449 000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>44 362 000</b>	<b>-</b>	<b>4 192 000</b>	<b>-</b>	<b>1 728 189 000</b>	<b>919 274 483</b>
Elias Motsoaledi	21 322 000	-	-	-	-	-	-	-	137 574 000	79 940 060
Ephraim Mogale	9 999 000	-	-	-	-	-	-	-	71 230 000	-
Tubaise Fetakgomo	92 093 000	-	-	-	-	-	-	-	300 516 000	152 327 530
Makhuduthamaga	19 300 000	-	-	-	-	-	-	-	123 860 000	91 510 739
Sekhukhune	-	-	-	-	51 652 000	-	4 192 000	-	697 705 000	189 972 648
<b>Total</b>	<b>142 714 000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>51 652 000</b>	<b>-</b>	<b>4 192 000</b>	<b>-</b>	<b>1 330 885 000</b>	<b>513 750 977</b>
Makhado	12 528 000	-	-	-	-	-	-	-	140 454 000	127 925 998
Musina	8 232 000	-	-	-	-	-	-	-	45 335 000	-
Collins Chabane	20 961 000	-	-	-	-	-	-	-	173 893 000	151 047 979
Thulamela	35 704 000	-	500 000	-	-	-	-	-	229 080 000	132 725 745
Vhembe	-	-	-	-	-	-	6 300 000	-	719 704 000	427 606 312
<b>Total</b>	<b>77 425 000</b>	<b>-</b>	<b>500 000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6 300 000</b>	<b>-</b>	<b>1 308 466 000</b>	<b>839 306 034</b>
Bela bela	11 703 000	-	-	-	-	-	-	-	106 995 000	87 853 590
Lephalale	13 251 000	-	-	-	67 160 000	-	-	-	148 730 000	33 250 692
Mogalakwena	12 239 000	-	-	-	-	-	-	-	287 867 000	124 379 610
Modimolle-Mookgopong	466 000	-	-	-	54 320 000	-	-	-	146 202 000	52 123 108
Thabazimbi	254 000	-	-	-	54 320 000	-	-	-	106 474 000	26 050 352
Waterberg	-	-	-	-	-	-	6 323 000	-	9 604 000	3 175 296
<b>Total</b>	<b>37 913 000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>175 800 000</b>	<b>-</b>	<b>6 323 000</b>	<b>-</b>	<b>805 872 000</b>	<b>326 832 648</b>
<b>Grand Total</b>	<b>425 740 000</b>	<b>-</b>	<b>500 000</b>	<b>-</b>	<b>271 814 000</b>	<b>-</b>	<b>23 794 000</b>	<b>-</b>	<b>6 716 432 000</b>	<b>3 912 268 553</b>

Source: National Treasury Local Government Database