



LIMPOPO

PROVINCIAL GOVERNMENT
REPUBLIC OF SOUTH AFRICA

PROVINCIAL TREASURY

**Consolidated MFMA Section 71 report for the quarter ending
30 September 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 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(7) of the MFMA requires the Provincial Treasury after the end of quarter to make public a consolidate statement on the state of municipalities' budgets per

municipality and 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 month ending 30 September 2023.

4 Key highlights – For September 2023

- Billed Revenue

The overall year to date (September 2023) provincial operating revenue performance was reported as R7.756 billion or 106 percent of the year-to-date operating revenue budget of R7.331 billion. A total of 11 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 13 percent, which is R940.516 million spending against R7.092 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, 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. The rollover status for 2022/2023 for use in 2023/2024 is still being assessed.

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 therefore. 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 81 percent of the year-to-date budget of R1.661 billion. Four municipalities, namely, Capricorn District, Maruleng, Fetakgomo-Tubatse and Collins Chabane exceeded the spending target on the year-to-date budget.

- Debtors/Accounts Receivables

The debtors' book for municipalities in the province stood at R17.991 billion with 90 percent of the amount over 90 days and thus unlikely to be collectable. Mopani district has the Highest Debtors reported at R4.766 billion with Sekhukhune district reporting the lowest at R1.385 billion. The Mopani District Municipality did not submit their debtors for the period under review. Molemole 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 72 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

Creditors age analysis shows that municipalities are not paying suppliers within the legislated 30 day period. The period under review indicates that 16 percent (R378 million) is due to creditors under 0 to 30 days with 78 percent (R1.903 billion) being debt over 90 days. The creditors category with the highest debt reported is trade creditors at 80 percent (R1.957 billion) followed by bulk electricity at 10 percent which is worrying as it indicates

that municipalities are struggling to settle the creditors raised through service delivery implementation.

Waterberg district reported the highest average creditors at 74 percent (R1.797 billion) of total creditors. Sekhukhune district reported the lowest average creditors at 2 percent (R39 million) of total Creditors. A total of 4 municipalities namely, Greater Giyani ,Elias Motsoaledi Ephraim Mogale and Thulamela have not reported any amounts owed to creditors which appears to be misrepresentation that distorts reasonable analysis.

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 two 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.

- Usage of the Financial Systems

Inaccurate and incomplete reporting is observed within municipalities in the province as the financial systems are not optimally used and in certain instances, inadequate integration of the sub-systems into the main financial system and over reliance on system vendors to populate municipal performance information. This results in the in-year reporting being distorted from the initial budget targets and could result in municipalities incurring high UIFWe at the end of the year.

The mSCoA regulations require that municipalities should be the custodians of their own information and should be able to budget, transact and report from their financial systems without assistance. The system vendors should only assist in cases where accounts were mapped incorrectly.

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 30 September 2023.

Table 1: MSCOA - Summary - Upload and Segment Validation

M01	Phase 1 Outstanding	Phase 1	Phase 2	Total	Segment Correct Percent
		Segment Errors	Submission Errors		
IMQ1	0	0	03	24	89
CR03	0	0	01	26	96
DB03	0	0	01	26	96
BMQ1	01	01	01	24	89
M03	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 3-month period ending September 2023 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 30 September 2023

Summary - Table C4 Quarterly Budgeted Financial Performance (All) for 1st Quarter ended 30 September 2023

Description	Ref	Budget year 2023/24								
		Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
Revenue										
Exchange Revenue										
Service charges - Electricity		3 591 296	5 010 898	5 010 898	1 024 525	1 024 525	1 299 963	(275 438)	(21,19)	5 010 898
Service charges - Water		1 732 087	2 236 229	2 236 229	153 823	153 823	560 327	(406 504)	(72,55)	2 236 229
Service charges - Waste Water Management		331 213	400 766	400 766	90 503	90 503	99 814	(9 311)	(9,33)	400 766
Service charges - Waste Management		422 247	438 030	438 030	113 949	113 949	108 356	5 593	5,16	438 030
Sale of Goods and Rendering of Services		89 741	461 007	461 007	28 901	28 901	114 405	(85 504)	(74,74)	461 007
Agency services		138 825	169 636	169 636	22 176	22 176	42 652	(20 476)	(48,01)	169 636
Interest		28 591	24 308	24 308	12 307	12 307	4 670	7 637	163,52	24 308
Interest earned from Receivables		645 867	629 273	629 273	198 506	198 506	154 133	44 372	28,79	629 273
Interest earned from Current and Non Current Assets		393 134	308 746	308 746	179 111	179 111	79 099	100 011	126,44	308 746
Dividends		1 510								
Rent on Land		967	407	407	194	194	102	93	91,24	407
Rental from Fixed Assets		47 040	27 684	27 684	11 156	11 156	7 014	4 142	59,05	27 684
Licence and permits		63 737	69 503	69 503	23 001	23 001	17 381	5 619	32,33	69 503
Operational Revenue		157 590	294 537	294 537	10 009	10 009	73 291	(63 282)	(86,34)	294 537
Non-Exchange Revenue										
Property rates		2 211 936	2 523 480	2 523 480	650 447	650 447	629 779	20 668	3,28	2 523 480
Surcharges and Taxes		10 659	315	315	49	49	61	(11)	(18,51)	315
Fines, penalties and forfeits		293 429	237 303	237 303	21 325	21 325	57 996	(36 671)	(63,23)	237 303
Licences or permits		54 604	74 346	74 346	12 109	12 109	19 297	(7 188)	(37,25)	74 346
Transfer and subsidies - Operational		12 490 044	13 424 979	13 424 979	5 124 806	5 124 806	4 007 712	1 117 093	27,87	13 424 979
Interest		319 196	225 771	225 771	77 904	77 904	54 563	23 342	42,78	225 771
Fuel Levy										
Operational Revenue										
Gains on disposal of Assets		37 030	5 175	5 175	149	149	1 294	(1 145)	(88,52)	5 175
Other Gains		263 561			1 073	1 073		1 073		
Discontinued Operations		822								
Total Revenue (excluding capital transfers and contributions)		23 325 127	26 562 393	26 562 393	7 756 023	7 756 023	7 331 910	424 113	5,78	26 562 393
Expenditure										
Employee related costs		6 931 365	7 962 987	7 962 987	1 753 595	1 753 595	1 968 446	(214 851)	(10,91)	7 962 987
Remuneration of councillors		530 458	587 888	587 888	142 714	142 714	146 490	(3 776)	(2,58)	587 888
Bulk purchases - electricity		2 916 583	3 603 936	3 603 936	901 194	901 194	932 004	(30 810)	(3,31)	3 603 936
Inventory consumed		1 485 678	1 697 628	1 697 628	324 227	324 227	408 036	(83 809)	(20,54)	1 697 628
Debt impairment		1 856 059	1 725 223	1 725 223	26 388	26 388	258 959	(232 570)	(89,81)	1 725 223
Depreciation and amortisation		2 777 382	2 482 196	2 482 196	1 195 484	1 195 484	608 222	587 262	96,55	2 482 196
Interest		342 965	235 608	235 608	35 789	35 789	57 422	(21 634)	(37,67)	235 608
Contracted services		3 604 448	3 846 363	3 846 363	919 884	919 884	954 123	(34 239)	(3,59)	3 846 363
Transfers and subsidies		142 832	113 361	113 361	26 926	26 926	26 206	720	2,75	113 361
Irrecoverable debts written off		949 566	380 438	380 438	164 048	164 048	89 099	74 950	84,12	380 438
Operational costs		2 405 131	2 644 585	2 644 585	602 083	602 083	647 151	(45 069)	(6,96)	2 644 585
Losses on disposal of Assets		979 844	18 197	18 197			344	(344)	(100,00)	18 197
Other Losses		107 420	20 847	20 847	15	15	212	(197)	(92,88)	20 847
Total Expenditure		25 029 732	25 319 257	25 319 257	6 092 346	6 092 346	6 096 714	(4 368)	(0,07)	25 319 257
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations)		4 495 177	5 047 017	5 047 017	917 101	917 101	1 436 951	(519 851)	(36,18)	5 047 017
Transfers and subsidies - capital (in-kind)		52 746	299	299	561	561	59	502	857,37	299
Surplus/(Deficit) after capital transfers and contributions		2 843 318	6 290 453	6 290 453	2 581 338	2 581 338	2 672 206	(90 868)	(3,40)	6 290 453
Income Tax										
Surplus/(Deficit) after income tax		2 843 318	6 290 453	6 290 453	2 581 338	2 581 338	2 672 206	(90 868)	(3,40)	6 290 453
Share of Surplus/Deficit attributable to Joint Venture										
Share of Surplus/Deficit attributable to Minorities										
Surplus/(Deficit) attributable to municipality		2 843 318	6 290 453	6 290 453	2 581 338	2 581 338	2 672 206	(90 868)	(3,40)	6 290 453
Share of Surplus/Deficit attributable to Associate										
Intercompany/Parent subsidiary transactions		651								
Surplus/(Deficit) for the year		2 843 969	6 290 453	6 290 453	2 581 338	2 581 338	2 672 206	(90 868)	(3,40)	6 290 453

Source: National Treasury Local Government Database

For the 03-month period ending 30 September 2023, Consolidated Total Revenue (excluding capital transfers and contributions) of R7.756 billion was recognised against Year-to-Date (YTD) budget of R7.331 billion. During the same period Consolidated Expenditure was reported at R6.092 billion against the YTD budget of R6.09 billion resulting in expenditure to date to be fully met. The consolidated net surplus for 03-month period, after capital transfers and contributions was R2.581 billion.

6.1.1 Operating Revenue

Municipalities have on average raised R7.756 billion or 106 percent of the year-to-date operating revenue budget of R7.331 billion. Based on the strings submitted, Transfers reported the highest source of revenue at 66 percent.

Table 3 below presents the extract of sequential performance and state of the revenue sources for the period ending 30 September 2023.

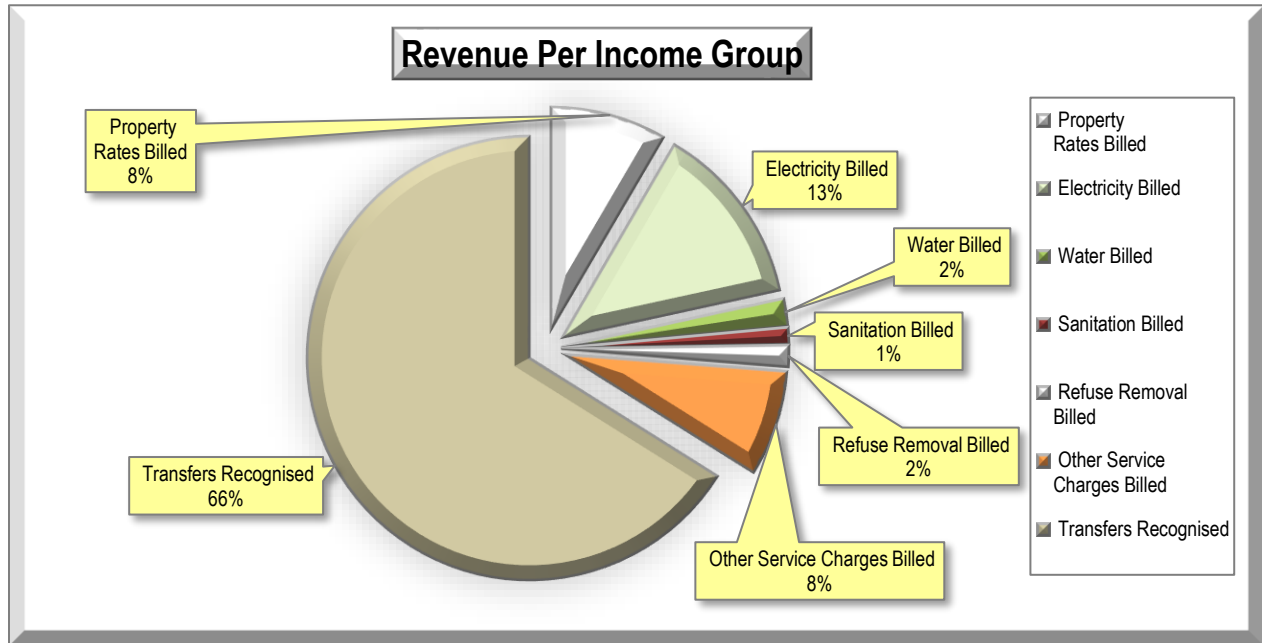
Table 3: Total Revenue contribution per Income Source

Rating	Revenue Source	R thousands	Percent
1	Transfers Recognized	5 124 806	66%
2	Electricity Billed	1 024 525	13%
3	Property Rates Billed	650 447	8%
4	Other Revenue	597 970	8%
5	Water Billed	153 823	2%
6	Refuse Removal Billed	113 949	2%
7	Sanitation Billed	90 503	1%
Totals		7 756 023	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 is of serious concern. Blouberg, Maruleng and Musina are not water authorities. These municipalities have however reported water revenue. Sekhukhune district as a water authority has reported a negative 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 30 September 2023, total operating expenditure amounted to R6.092 billion or 100 percent against the year-to-date budget of R6.096 billion. The consolidated actual Employee related cost is less than the budget by R214 million, and Electricity bulk purchases (less by R30 million), Inventory Consumables (down by R83 million), Contracted services (less by R34 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 period ending September 2023.

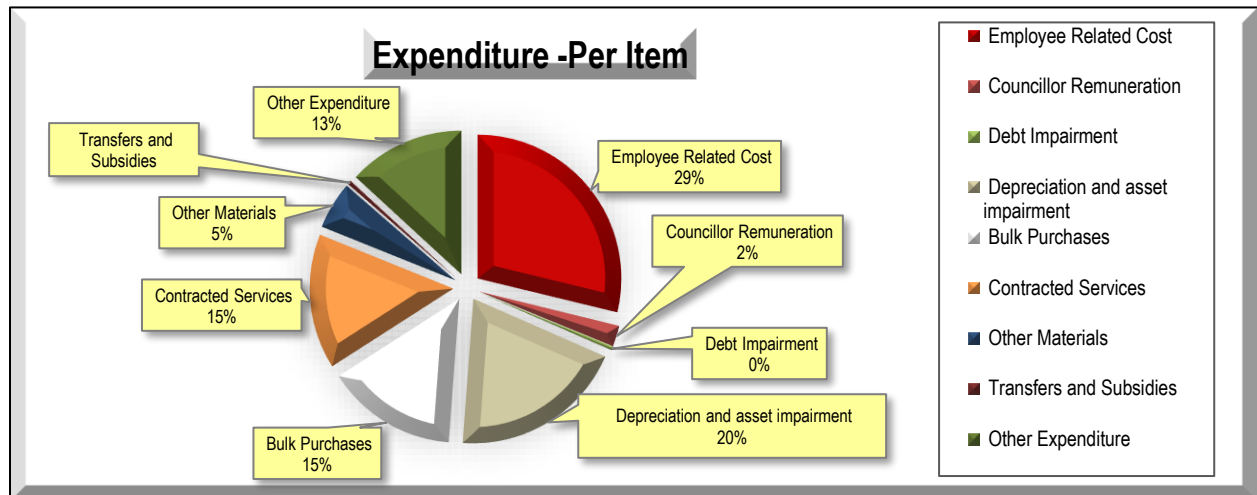
Table 4: Total expenditure contribution per Expenditure Type

Rating	Expenditure Item	R thousands	Percent
1	Employee Related Cost	1 753 595	29%
2	Depreciation and asset impairment	1 195 484	20%
3	Contracted Services	919 884	15%
4	Bulk Purchases	901 194	15%
5	Other Expenditure	801 934	13%
6	Inventory Consumed	324 227	5%
7	Councillor r Remuneration	142 714	2%
8	Transfers and Subsidies	26 926	1%
9	Debt Impairment	26 388	0%
Totals		6 092 346	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 September 2023 with consolidated surplus cash and cash equivalent of R9.120 billion. The Cash and cash equivalents at beginning of the year were R3.695 billion. A net increase in cash and cash equivalents of R4.850 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 30 September 2023.

Table 5: Operating Revenue per district

Operating Revenue Per District -M03 September 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	7 254 440	7 254 440	1 973 015	2 122 039	108%	360 226	83 520	47 237	40 820	151 064	229 300	1 209 871
Mopani	5 336 295	5 336 295	1 434 421	1 616 630	113%	260 105	9 446	3 087	19 976	82 927	144 830	1 096 260
Sekhukhune	3 702 873	3 702 873	961 820	1 207 546	126%	35 487	(3 897)	3 717	11 049	95 072	71 179	994 939
Vhembe	5 926 044	5 926 044	1 816 244	1 687 652	93%	140 648	20 418	786	17 390	128 325	72 158	1 307 928
Waterberg	4 342 741	4 342 741	1 146 411	1 122 156	98%	228 059	44 336	35 676	24 714	140 583	132 980	515 808
Totals	26 562 393	26 562 393	7 331 910	7 756 023	106%	1 024 525	153 823	90 503	113 949	597 970	650 447	5 124 806

Source: National Treasury Local Government Database

As at 30 September 2023 the original total operating revenue budget for the province stood at R26.562 billion. The year-to-date revenue budget stands at R7.331 billion as at 30 September 2023 of which R7.756 billion was realised.

Sekhukhune district municipalities realised the highest year-to-date revenue against its budget at 126 percent of the year to date. The second highest revenue raised was by Capricorn at 108 percent then Mopani and Waterberg District municipalities respectively recorded 113 and 98 percent. Vhembe district recorded the lowest at 93 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 30 September 2023.

Table 6: Operating Expenditure per district

<i>Operating Expenditure Per District -M03 September 2023</i>														
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	6 759 892	1 625 288	1 865 114	115%	434 189	29 186	-	558 222	334 881	247 045	61 420	5 001	195 172
Mopani	5 237 712	5 237 712	1 319 527	949 838	72%	345 021	34 923	-	48 827	157 043	125 123	91 603	12 550	134 747
Sekhukhune	3 469 930	3 469 930	876 580	703 587	80%	248 365	32 398	-	36 390	31 128	166 086	71 146	4 848	113 226
Vhembe	5 552 588	5 552 588	1 200 533	1 571 356	131%	428 402	33 419	17 981	508 537	140 723	267 132	49 976	4 059	121 127
Waterberg	4 299 134	4 299 134	1 074 786	1 002 451	93%	297 617	12 789	8 407	43 508	237 419	114 499	50 082	468	237 663
Total	25 319 257	25 319 257	6 096 714	6 092 346	100%	1 753 595	142 714	26 388	1 195 484	901 194	919 884	324 227	26 926	801 935

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 R6.096 billion as at 30 September 2023 of which R6.092 billion. Operating Expenditure per municipality is shown in Appendix – 2.

Vhembe district spent the highest expenditure in relation to its year-to-date budget at 131 percent with Mopani district being the lowest at 72 percent. Capricorn, Waterberg and Sekhukhune respectively recorded 115, 93 and 80 percent.

6.2.3 Capital spending and sources of finance

Table 7: Capital Expenditure per district

Capital Expenditure Per District -M03 September 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	Community and public	Economic and environmental services
Capricorn	1 676 427	1 676 427	364 806	405 711	111%	9 415	249 819	72 851	-	2 553	548	70 526
Mopani	1 199 152	1 199 152	293 786	248 401	85%	3 067	91 793	-	-	1 493	22 712	129 336
Sekhukhune	1 293 238	1 293 238	286 155	192 336	67%	2 173	33 219	-	-	48 388	2 354	106 203
Vhembe	2 149 310	2 177 310	507 056	370 704	73%	35 487	12 630	7 735	4 333	18 993	12 406	279 120
Waterberg	839 134	839 134	209 784	136 345	65%	79	79 244	18 580	4 134	149	1 186	32 973
Total	7 157 260	7 185 260	1 661 586	1 353 497	81%	50 221	466 706	99 165	8 466	71 576	39 206	618 157

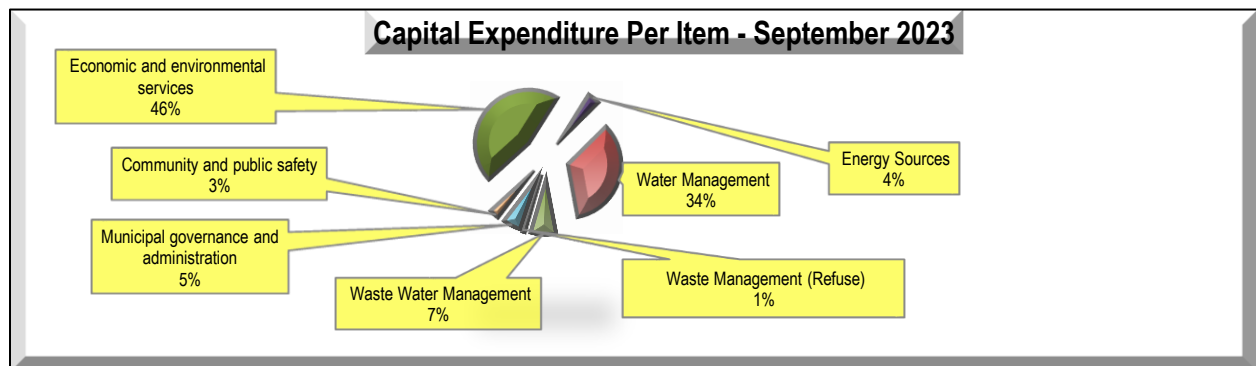
Source: National Treasury Local Government Database

The original capital budget for municipalities in the province stood at R7.157 billion with a reported year-to-date capital budget of R1.661 billion. Actual year to date spending stands at R1.353 billion being 81 percent of the year-to-date budget.

Capricorn district reflected the highest capital expenditure against the budget at 111 percent with Waterberg district recording the lowest at 65 percent. Mopani, Vhembe and Sekhukhune respectively recorded 85 ,73 & 67 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 46 percent. Water management is the second highest at 34 percent with Waste Water management at 7 percent, Municipal governance and administration at 5 percent, Energy sources at 4 percent, Community and public safety at 3 percent and Waste management (Refuse) is the lowest at 1 percent.

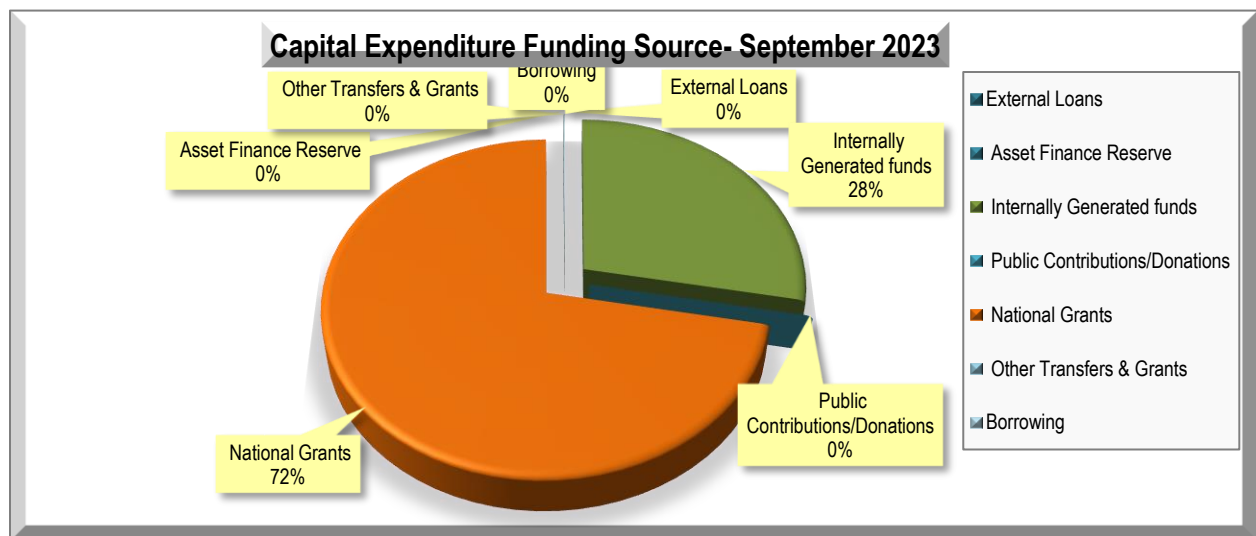
Table 8 below further provides for the sources to finance to the above capital expenditure for 03-month period ending 30 September 2023 of 2023/24 financial year.

Table 8: Source of Finance for Capital Expenditure

Capital Sources of Finance per District - M03 September 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	1 676 427	1 676 427	364 806	405 711	111%	-	-	33 004	-	372 707	-	-	-	-	-
Mopani	1 199 152	1 199 152	293 786	248 401	85%	-	-	74 241	-	173 061	-	-	-	1 098	-
Sekhukhune	1 293 238	1 293 238	286 155	192 336	67%	-	-	94 853	-	97 039	-	-	-	444	-
Vhembe	2 149 310	2 177 310	507 056	370 704	73%	-	-	173 491	-	195 284	-	-	-	-	-
Waterberg	839 134	839 134	209 784	136 345	65%	-	-	1 474	-	130 676	-	-	-	-	-
Total	7 157 260	7 185 260	1 661 586	1 353 497	81%	-	-	377 063	-	968 767	-	-	-	1 542	-

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 make up 28 percent (R377 million) of the year-to-date actual capital funding of R1.353 billion with grants making up 72 percent (R968 million) 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.

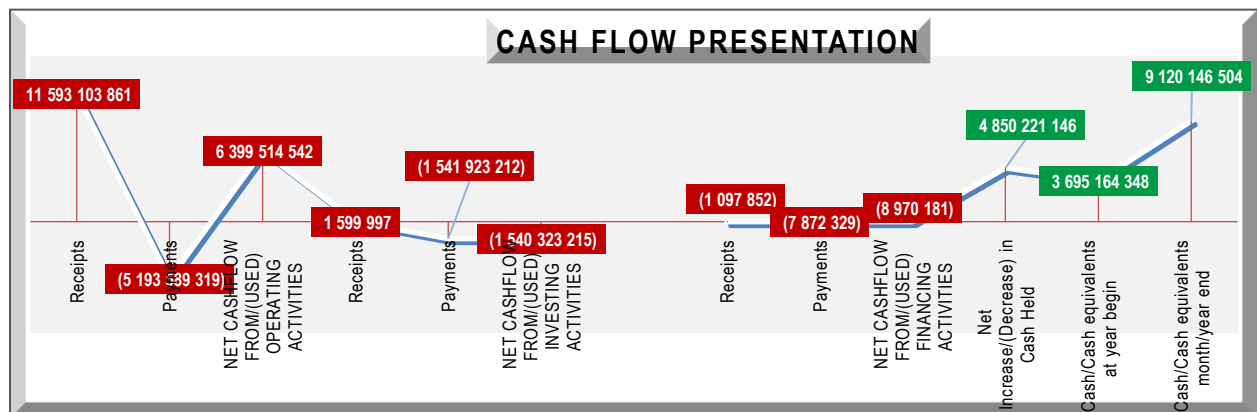
6.2.4 Cash Flow

Table 9: Cash Flow

Cashflow M03 September 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	2 794 659	(1 694 940)	1 099 719	1	(443 750)	(443 749)	(743)	-	(743)	655 227	1 442 806	1 547 338
Mopani	3 584 206	(934 884)	2 649 322	(1 475)	(320 807)	(322 281)	-	(6 394)	(6 394)	2 320 647	324 274	2 926 732
Sekhukhune	1 397 115	(881 917)	515 198	851	(195 292)	(194 441)	(215)	-	(215)	320 542	257 267	1 311 724
Vhembe	2 075 567	(859 927)	1 215 640	729	(420 261)	(419 532)	(16)	-	(16)	796 092	1 567 788	2 370 075
Waterberg	1 741 557	(821 921)	919 635	1 493	(161 813)	(160 320)	(123)	(1 479)	(1 602)	757 713	103 030	964 277
Total	11 593 104	(5 193 589)	6 399 515	1 600	(1 541 923)	(1 540 323)	(1 098)	(7 872)	(8 970)	4 850 221	3 695 164	9 120 147

Source: National Treasury Local Government Database

Figure 5: Cash flow Statement



Source: National Treasury Local Government Database

There is a slight improvement on the cash flow mapping however there still need to be an improvement of the segment usage. Inaccurate segment usage result in misstatement of the cash flow. 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. Municipalities are also encouraged to hold the mSCoA steering committees consistently in year.

From the information provided, municipalities in the province closed the month of September 2023 with a surplus cash and cash equivalent of R9.120 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 R4.850 billion was realised during the period under review.

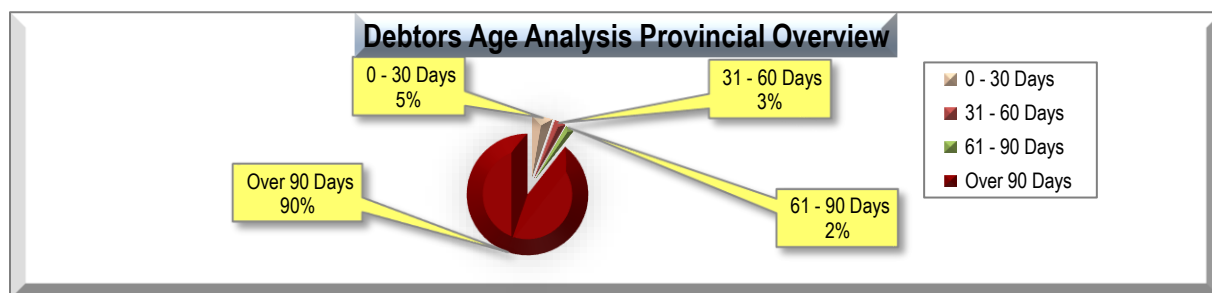
6.2.5 Debt Management

Table 10: Debtors Age Analysis

<i>Debtors Detail - M03 September 2023</i>									
R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total
	Total	%	Total	%	Total	%	Total	%	Total
Capricorn	254 590	6%	176 492	4%	93 276	2%	3 578 579	87%	4 102 937
Mopani	287 034	6%	51 460	1%	81 223	2%	4 346 584	91%	4 766 301
Sekhukhune	84 898	6%	39 415	3%	46 880	3%	1 214 316	88%	1 385 509
Vhembe	108 887	3%	57 927	2%	60 171	2%	3 288 775	94%	3 515 760
Waterberg	217 921	5%	209 705	5%	138 715	3%	3 654 828	87%	4 221 169
Total	953 330	5%	534 999	3%	420 265	2%	16 083 082	89%	17 991 676

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 Vhembe at 94 percent with Capricorn and Waterberg being the lowest at 87 percent. Mopani and Sekhukhune respectively recorded 91 and 88 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. Mopani District municipality 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.

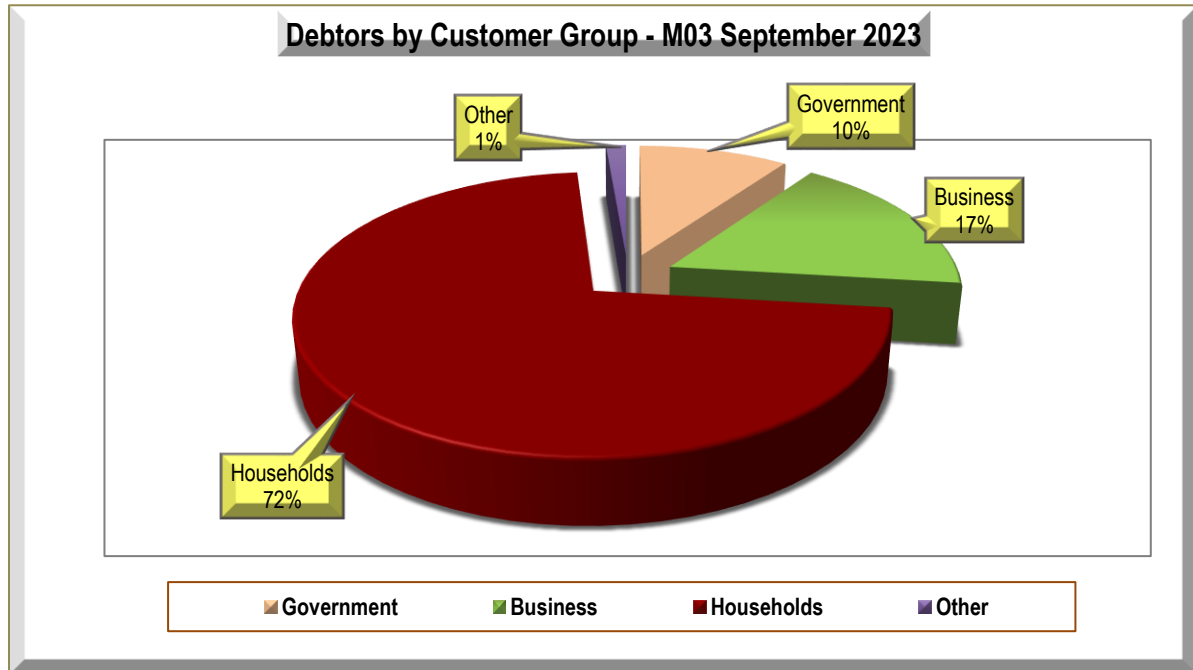
Table 11: Debtors by Customer per district

<i>Debtors by Customer Group - M03 September 2023</i>									
R thousands	Government		Business		Households		Other		Total
	Total	%	Total	%	Total	%	Total	%	
Capricorn	487 151	12%	518 086	13%	3 025 820	74%	71 880	0	4 102 937
Mopani	317 679	7%	856 785	18%	3 415 827	72%	176 010	4%	4 766 301
Sekhukhune	282 663	20%	416 906	30%	702 342	51%	-16 402	-1%	1 385 509
Vhembe	351 228	10%	599 799	17%	2 564 733	73%	0	0%	3 515 760
Waterberg	324 437	8%	687 484	16%	3 203 285	76%	5 963	0%	4 221 169
Total	1 763 158	10%	3 079 060	17%	12 912 007	72%	237 451	0%	17 991 676

Source: National Treasury Local Government Database

Table 11 indicates that the total debtors up to the end of September 2023 categorised by customer group amounted to R17.991 billion. Outstanding debtors in respect of Households are the highest at R12.912 billion or 72 percent of the total debtors and government debts due to municipalities amounts to R1.763 billion (10 percent) with business category at R3.079 billion (17 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 the debts and a large number are not reporting on the complete debt book.
- Credit control needs to be emphasized mostly over households in line with relevant by-laws and policies
- Government forums which have already been established need to continue with the mandate over resolving the government debt as it currently accounts for 10 percent of the total outstanding debt.

6.2.6 Creditors Management

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

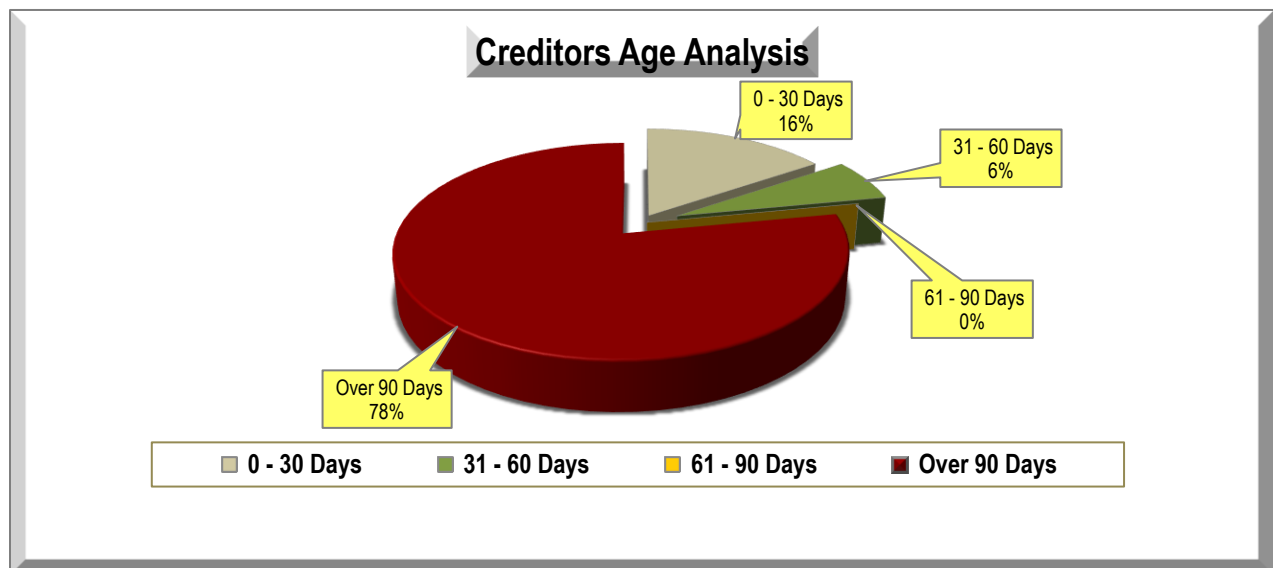
Table 12: Creditors Age Analysis per District

<i>Creditor Age Analysis - M03 September 2023</i>									
R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total
	Total	%	Total	%	Total	%	Total	%	Total
Capricorn	117 074	99%	659	1%	111	0%	724	1%	118 568
Mopani	36 291	9%	48 717	12%	-23 181	-6%	354 108	85%	415 935
Sekhukhune	27 869	70%	11 968	30%	-	0%	-	0%	39 837
Vhembe	60 943	91%	197	0%	2 483	4%	3 405	5%	67 028
Waterberg	136 364	8%	95 517	5%	20 229	1%	1 545 649	86%	1 797 759
Total	378 541	16%	157 058	6%	-358	0%	1 903 886	78%	2 439 127

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 September 2023 categorised by aging amounted to R2.439 billion. Outstanding creditors in the bracket “Over 90 days” are the highest at R1.903 billion or 78 percent of the total outstanding creditors. Four 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.

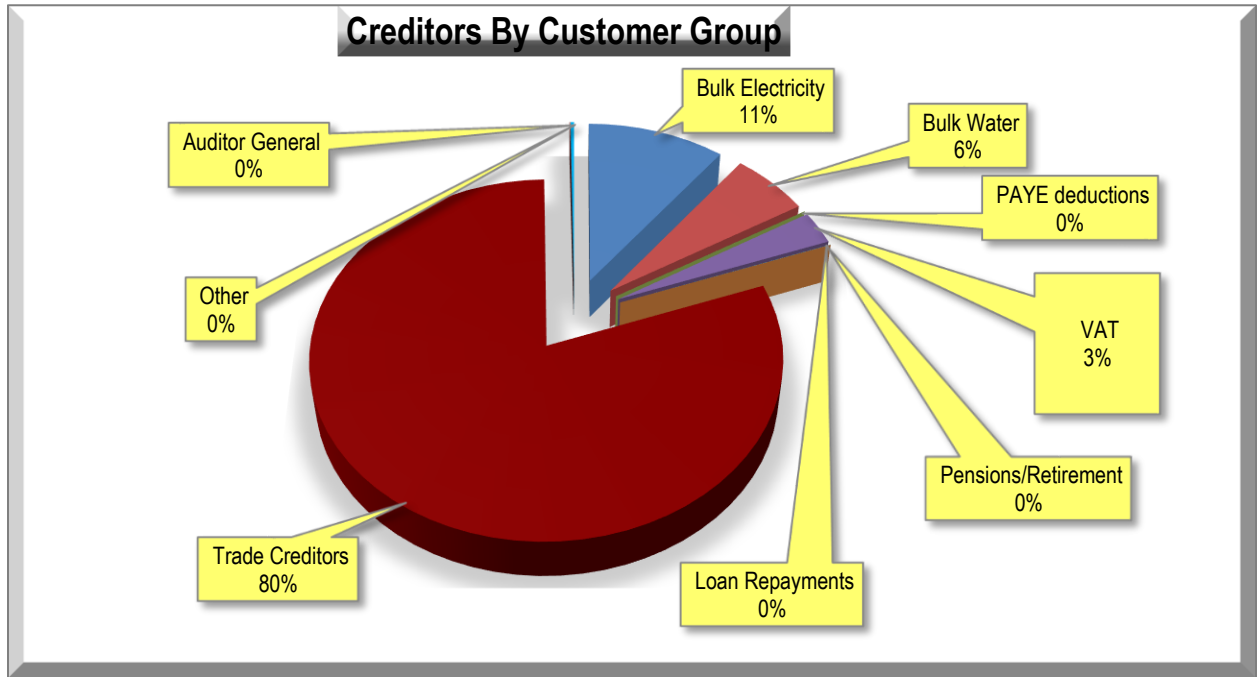
Table 13: Creditors by Customer Group per District

<i>Creditor Age Analysis - M03 September 2023</i>																			
R thousands	Bulk Electricity		Bulk Water		PAYE deductions		VAT		Pensions/Ret		Loan Repayment		Trade Creditors		Auditor General		Other		Total
	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	
Capricorn	92 571	78%	264	0%	21	0%	-	0%	-	0%	-	0%	24 523	21%	-	0,00%	1 189	1%	118 568
Mopani	58 684	14%	97 939	24%	-	0%	-	0%	479	0%	-	0%	257 245	62%	-	0,00%	1 588	0%	415 935
Sekhukhune	-	0%	23 265	58%	-	0%	-	0%	-	0%	-	0%	13 296	33%	-	0,00%	3 276	8%	39 837
Vhembe	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	67 028	100%	-	0,00%	-	0%	67 028
Waterberg	102 909	6%	24 328	1%	-	0%	73 474	4%	-	0%	-	0%	1 595 500	89%	1 484	0,08%	64	0%	1 797 759
Total	254 164	10%	145 796	6%	21	0%	73 474	3%	479	0%	-	0%	1 957 592	80%	1 484	0%	6 117	0%	2 439 127

Source: National Treasury Local Government Database

Table 13 shows creditors by Customer and by item, Figure 9 below then further provides for creditors by customer group. 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, 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	436 347	202 042	213 978	11 483	84 229	2 226	32 168	3 072	2 601	876	161 539	97 562
Mopani	871 118	142 345	-	-	89 178	15 217	-	-	2 370	339	-	-
Sekhukhune	853 251	66 828	-	-	90 103	21 499	-	-	2 460	-	-	-
Vhembe	988 367	156 305	-	-	47 704	5 094	25 000	-	2 416	535	-	-
Waterberg	370 773	49 537	-	-	32 800	-	-	-	2 290	-	-	-
Total	3 519 856	617 056	213 978	11 483	344 014	44 036	57 168	3 072	12 137	1 750	161 539	97 562

Source: National Treasury Local Government Database

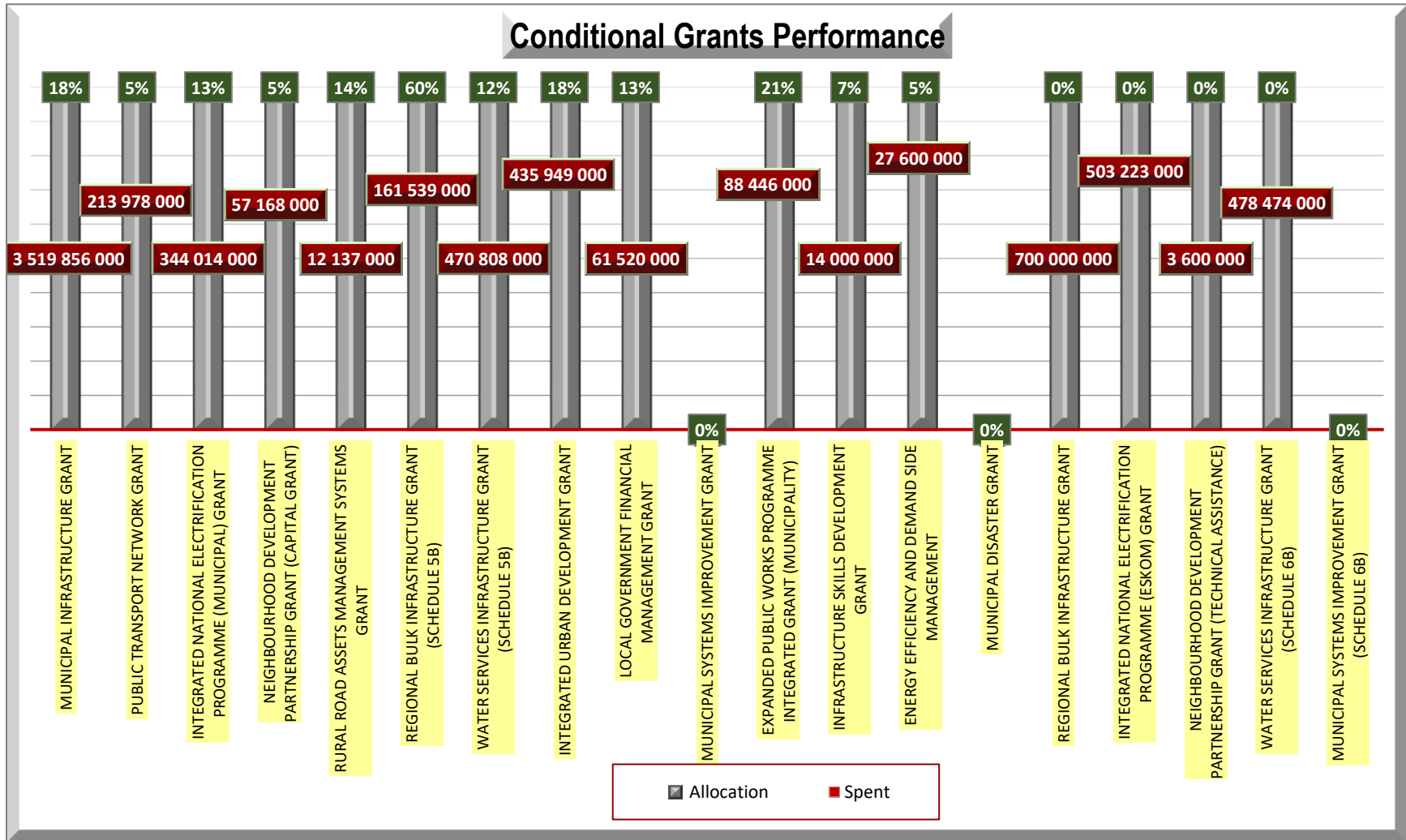
R thousands	Water Services Infrastructure Grant (Schedule 5B)		Integrated Urban Development Grant		Local Government Financial Management Grant		Improvement Grant (Schedule 5B)		Programme Integrated Grant (Municipality)		Infrastructure Skills Development Grant	
	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent
Capricorn	230 725	42 449	435 949	78 429	10 100	2 262	-	-	18 745	5 062	5 500	-
Mopani	-	-	-	-	14 350	1 667	-	-	21 605	6 468	-	-
Sekhukhune	-	-	-	-	12 620	1 760	-	-	24 598	3 483	-	-
Vhembe	109 000	-	-	-	12 200	1 627	-	-	16 883	2 658	8 500	1 031
Waterberg	131 083	15 281	-	-	12 250	942	-	-	6 615	973	-	-
Total	470 808	57 730	435 949	78 429	61 520	8 258	-	-	88 446	18 644	14 000	1 031

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	4 000	-	-	-	-	-	159 367	-	1 000	-	-	-	-	-	1 796 248	445 463
Mopani	14 000	1 465	-	-	460 000	-	71 388	-	-	-	320 843	-	-	-	1 864 852	167 501
Sekhukhune	5 600	-	-	-	140 000	-	70 310	-	100	-	49 425	-	-	-	1 248 467	93 569
Vhembe	-	-	-	-	50 000	-	111 911	-	2 500	-	-	-	-	-	1 374 481	167 250
Waterberg	4 000	-	-	-	50 000	-	90 247	-	-	-	108 206	-	-	-	808 264	66 733
Total	27 600	1 465	-	-	700 000	-	503 223	-	3 600	-	478 474	-	-	-	7 092 312	940 516

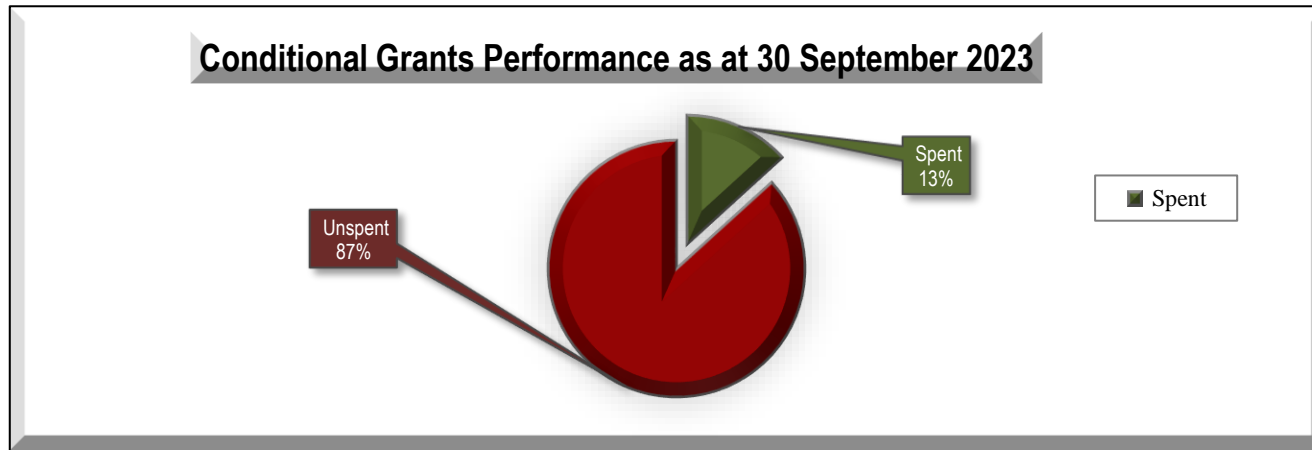
Source: National Treasury Local Government Database

Figure 10: Conditional Grants



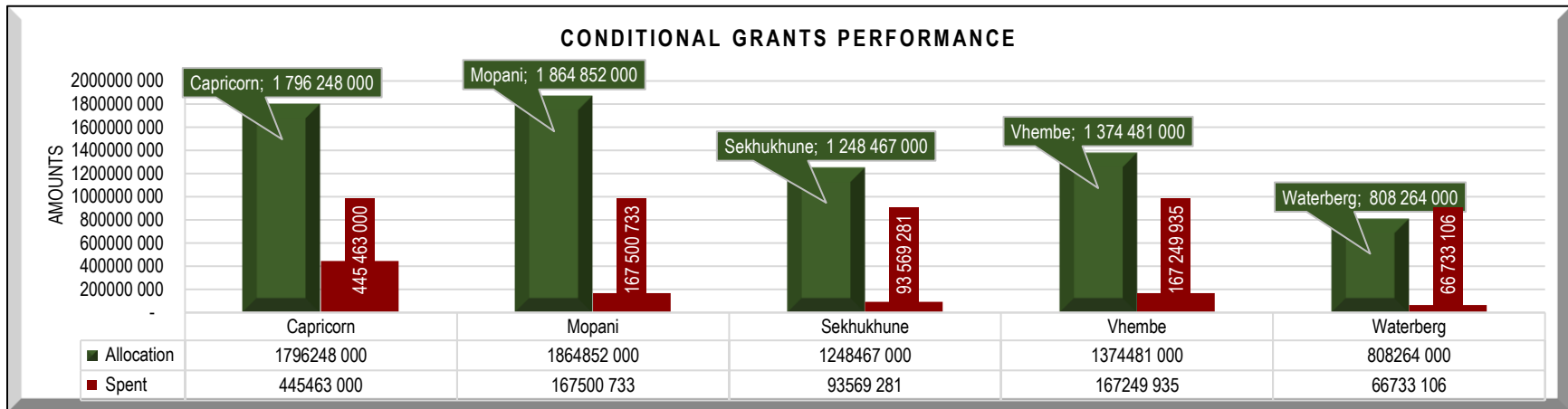
Source: National Treasury Local Government Database

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 September 2023, the aggregate conditional grants spending stands at 13 percent, based on a straight-line projection the expenditure should be 25 percent, which indicates that grant spending is lagging as at 30 September 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 September 2023.

Table 15: mSCOA uploads

		Financial, Year						
		2024						
		SUBMISSIONCODE						
		TABB	PRTA	ORGB	PROR	M01	M02	MCUM
Demarcation Description	Demarc Code							
Ba-Phalaborwa	LIM334							
Bela Bela	LIM366							
Blouberg	LIM351							
Capricorn	DC35							
Collins Chabane	LIM345							
Elias Motsoaledi	LIM472							
Ephraim Mogale	LIM471							
Greater Giyani	LIM331							
Greater Letaba	LIM332							
Greater Tzaneen	LIM333							
Lepelle-Nkumpi	LIM355							
Lephalale	LIM362							
Makhado	LIM344							
Makhuduthamaga	LIM473							
Maruleng	LIM335							
Modimolle-Mookgopong	LIM368							
Mogalakwena	LIM367							
Molemole	LIM353							
Mopani	DC33							
Musina	LIM341							
Polokwane	LIM354							
Sekhukhune	DC47							
Thabazimbi	LIM361							
Thulamela	LIM343							
Tubatse Fetakgomo	LIM476							
Vhembe	DC34							
Waterberg	DC36							

Legend explanations

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

8 Assistance Provided

LPT conducts 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 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 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 - M03 September 2023													
Operating Revenue Budget						Exchange Revenue					Non Exchange Revenue		
R thousands	Original Budget	Adjusted Budget	YTD Budget	YTD Actual	% of year to date	Electricity Billed	Water Billed	Sanitation Billed	Refuse Removal Billed	Other Revenue	Property Rates Billed 1	Transfers Recognised	Other Revenue
Blouberg	352 990	352 990	88 248	175 064	198%	7 660	1 002	437	517	1 956	63 418	99 203	870
Capricorn	967 645	967 645	401 316	368 371	92%	-	11 913	2 212	-	24 517	-	329 730	-
Lepelle-Nkumpi	713 726	713 726	178 431	161 252	90%	-	-	-	1 846	10 941	10 778	133 244	4 443
Molemole	274 777	274 777	68 694	89 654	131%	2 231	-	(0)	753	3 878	7 137	75 437	219
Polokwane	4 945 302	4 945 302	1 236 326	1 327 698	107%	350 335	70 605	44 589	37 703	90 812	147 966	572 258	13 429
Total	7 254 440	7 254 440	1 973 015	2 122 039	108%	360 226	83 520	47 237	40 820	132 104	229 300	1 209 871	18 960
Ba-phalaborwa	676 346	676 346	169 086	170 352	101%	27 289	-	-	4 940	4 002	38 101	86 740	9 279
Greater Giyani	539 825	539 825	134 956	41 936	31%	-	-	-	2 187	7 565	21 097	2 139	8 948
Greater Letaba	467 049	467 049	116 762	184 390	158%	6 951	0	-	1 388	8 918	5 571	161 368	195
Greater Tzaneen	1 613 783	1 613 783	463 466	560 421	121%	225 865	-	-	10 143	19 535	36 618	262 525	5 735
Maruleng	348 971	348 971	127 570	123 869	97%	-	819	124	1 318	7 758	43 443	70 405	2
Mopani	1 690 322	1 690 322	422 580	535 663	127%	-	8 627	2 962	-	10 990	-	513 084	-
Total	5 336 295	5 336 295	1 434 421	1 616 630	113%	260 105	9 446	3 087	19 976	58 768	144 830	1 096 260	24 159
Elias Motsoaledi	680 764	680 764	235 483	199 601	85%	24 456	-	-	2 671	84	(3 052)	150 610	24 833
Ephraim Mogale	375 827	375 827	141 525	28 725	20%	11 031	-	-	1 005	4 646	9 519	-	2 523
Tubatse Fetakgomo	915 422	915 422	228 855	329 256	144%	-	-	-	7 322	14 933	54 143	245 599	7 259
Makhuduthamaga	457 809	457 809	114 452	163 164	143%	-	-	-	52	3 595	10 569	145 095	3 854
Sekhukhune	1 273 052	1 273 052	241 504	486 800	202%	-	(3 897)	3 717	-	33 345	-	453 635	-
Total	3 702 873	3 702 873	961 820	1 207 546	126%	35 487	(3 897)	3 717	11 049	56 604	71 179	994 939	38 467
Makhado	1 395 877	1 395 877	348 969	360 094	103%	104 552	-	-	3 842	16 000	29 720	204 777	1 204
Musina	530 868	530 868	132 717	175 219	132%	36 096	9 585	784	5 742	17 984	8 850	95 514	664
Collins Chabane	662 484	662 484	236 010	199 856	85%	-	-	-	1 376	10 915	8 844	176 692	2 029
Thulamela	897 697	897 697	313 759	321 167	102%	-	-	-	6 316	33 366	24 745	248 469	8 271
Vhembe	2 439 118	2 439 118	784 788	631 316	80%	-	10 833	2	113	37 874	-	582 475	19
Total	5 926 044	5 926 044	1 816 244	1 687 652	93%	140 648	20 418	786	17 390	116 138	72 158	1 307 928	12 186
Bela bela	555 869	555 869	158 116	146 776	93%	33 513	11 200	6 953	3 149	6 151	26 971	54 493	4 347
Lephalale	789 635	789 635	197 409	261 711	133%	46 699	15 761	6 436	4 866	60 053	29 023	94 876	3 997
Modimolle-Mookgop	868 609	868 609	237 442	232 846	98%	62 570	24 324	12 232	7 307	23 998	35 352	61 751	5 310
Mogalakwena	1 418 183	1 418 183	354 545	362 011	102%	70 801	(10 475)	5 522	6 220	19 528	24 303	240 931	5 181
Thabazimbi	550 934	550 934	137 733	53 953	39%	14 476	3 526	4 533	3 172	10 470	17 331	443	2
Waterberg	159 512	159 512	61 166	64 859	106%	-	-	-	-	1 546	-	63 313	-
Total	4 342 741	4 342 741	1 146 411	1 122 156	98%	228 059	44 336	35 676	24 714	121 745	132 980	515 808	18 837
Grand Total	26 562 393	26 562 393	7 331 910	7 756 023	106%	1 024 525	153 823	90 503	113 949	485 360	650 447	5 124 806	112 610

Source: National Treasury Local Government Database

Appendix - 2: Operating Expenditure

Appendix 2: Operating Expenditure - M03 September 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	389 072	389 072	97 269	74 014	76%	31 899	5 394	-	-	8 449	10 876	266	-	17 129
Capricorn	1 081 663	1 081 663	205 728	199 750	97%	80 132	3 937	-	19 705	-	48 610	10 481	-	36 886
Lepelle-Nkumpi	478 179	478 179	119 545	69 989	59%	23 670	5 790	-	6 831	-	9 552	401	-	23 745
Moleroie	260 945	260 945	65 237	57 940	89%	26 582	3 989	-	4 732	4 362	9 738	1 587	-	6 949
Polokwane	4 550 034	4 550 034	1 137 509	1 463 421	129%	271 906	10 075	-	526 954	322 069	168 269	48 684	5 001	110 463
Total	6 759 892	6 759 892	1 625 288	1 865 114	115%	434 189	29 186	-	558 222	334 881	247 045	61 420	5 001	195 172
Ba-phalaborwa	764 525	764 525	191 131	130 868	68%	40 630	4 058	-	19 774	33 749	10 838	7 210	107	14 500
Greater Giyani	548 344	548 344	137 086	72 710	53%	41 761	7 256	-	-	-	8 944	1 432	-	13 317
Greater Letaba	423 398	423 398	105 850	104 580	99%	34 816	8 439	-	-	5 397	29 493	2 813	-	23 621
Greater Tzaneen	1 525 703	1 525 703	392 919	337 122	86%	100 177	7 055	-	29 053	117 796	21 663	20 871	12 443	28 065
Maruleng	286 339	286 339	70 190	51 585	73%	22 715	4 185	-	-	102	13 178	1 324	-	10 081
Mopani	1 689 403	1 689 403	422 351	252 973	60%	104 922	3 930	-	-	-	41 006	57 953	-	45 162
Total	5 237 712	5 237 712	1 319 527	949 838	72%	345 021	34 923	-	48 827	157 043	125 123	91 603	12 550	134 747
Elias Mtsaoleli	654 217	654 217	172 931	130 965	76%	41 319	7 690	-	15 315	24 124	18 729	6 673	837	16 278
Ephraim Mogale	375 666	375 666	93 265	55 469	59%	19 328	2 326	-	10 963	7 004	9 226	214	-	6 408
Tubatse Fetekgom	838 096	838 096	209 524	152 397	73%	59 453	10 210	-	-	-	60 723	279	-	21 732
Makhuduthamaga	371 205	371 205	92 801	114 962	124%	28 154	5 999	-	10 112	-	44 709	1 229	4 011	20 747
Sekhukhune	1 230 747	1 230 747	308 059	249 794	81%	100 111	6 172	-	-	-	32 698	62 751	-	48 060
Total	3 469 930	3 469 930	876 580	703 587	80%	248 365	32 398	-	36 390	31 128	166 086	71 146	4 848	113 226
Makhado	1 368 446	1 368 446	342 112	286 700	84%	81 437	8 463	17 981	33 969	70 006	47 273	9 603	-	17 968
Musina	484 868	484 868	121 217	128 069	106%	38 389	3 150	-	-	70 717	5 033	561	1 990	8 229
Collins Chabane	457 671	457 671	114 418	132 611	116%	35 513	8 269	-	-	-	67 661	3 359	1 475	16 334
Thulamela	919 194	919 194	219 078	203 391	93%	83 265	9 305	-	20 147	-	57 310	3 801	594	28 969
Vhembe	2 322 408	2 322 408	403 708	820 586	203%	189 798	4 233	-	454 421	-	89 855	32 652	-	49 628
Total	5 552 588	5 552 588	1 200 533	1 571 356	131%	428 402	33 419	17 981	508 537	140 723	267 132	49 976	4 059	121 127
Bela bela	543 004	543 004	135 751	101 487	75%	36 213	1 978	-	-	40 055	8 880	4 807	-	9 553
Lephalale	787 943	787 943	196 986	198 356	101%	56 181	3 254	8 407	21 072	53 916	18 793	11 397	389	24 947
Modimolle-Mookgop	863 962	863 962	215 991	200 243	93%	62 335	2 299	-	11 720	70 934	9 765	3 680	-	39 510
Mogalakwena	1 383 244	1 383 244	345 813	388 654	112%	91 037	1 261	-	-	60 798	62 460	18 638	78	154 382
Thabazimbi	534 839	534 839	133 710	72 396	54%	21 753	1 823	-	9 225	11 716	12 107	11 559	-	4 213
Waterberg	186 142	186 142	46 535	41 314	89%	30 098	2 173	-	1 491	-	2 495	-	-	5 057
Total	4 299 134	4 299 134	1 074 786	1 002 451	93%	297 617	12 789	8 407	43 508	237 419	114 499	50 082	468	237 663
Grand Total	25 319 257	25 319 257	6 096 714	6 092 346	100%	1 753 595	142 714	26 388	1 195 484	901 194	919 884	324 227	26 926	801 935

Source: National Treasury Local Government Database

Appendix - 3: Capital Source of Finance

Appendix 3: Capital Source of Finance - M03 September 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	86 892	86 892	21 723	7 813	36%			167	-	7 646	-	-	-	-	-
Capricorn	420 353	420 353	50 788	182 474	359%			10 873	-	171 601	-	-	-	-	-
Lepelle-Nkumpi	299 563	299 563	74 891	14 343	19%			79	-	14 264	-	-	-	-	-
Molemole	72 380	72 380	18 095	16 972	94%			613	-	16 359	-	-	-	-	-
Polokwane	797 239	797 239	199 310	184 109	92%			21 272	-	162 837	-	-	-	-	-
Total	1 676 427	1 676 427	364 806	405 711	111%	-	-	33 004	-	372 707	-	-	-	-	-
Ba-phalaborwa	64 766	64 766	16 191	11 286	70%			5 258	-	6 028	-	-	-	-	-
Greater Giyani	214 991	214 991	53 748	53 325	99%			15 538	-	37 786	-	-	-	-	-
Greater Letaba	110 032	110 032	27 508	24 124	88%			11 458	-	12 666	-	-	-	-	-
Greater Tzaneen	190 705	190 705	42 475	21 030	50%			2 432	-	17 500	-	-	-	1 098	-
Maruleng	167 916	167 916	41 178	46 842	114%			39 556	-	7 286	-	-	-	-	-
Mopani	450 742	450 742	112 686	91 793	81%			-	-	91 793	-	-	-	-	-
Total	1 199 152	1 199 152	293 786	248 401	85%	-	-	74 241	-	173 061	-	-	-	1 098	-
Elias Mtshele	84 156	84 156	10 821	6 825	63%			453	-	6 373	-	-	-	-	-
Ephraim Mogale	79 359	79 359	19 707	6 190	31%			1 616	-	4 574	-	-	-	-	-
Tubatse Fetakgomo	299 863	299 863	74 966	99 144	132%			58 946	-	39 754	-	-	-	444	-
Makhuduthamaga	236 116	236 116	59 029	46 470	79%			33 091	-	13 379	-	-	-	-	-
Sekhukhune	593 743	593 743	121 632	33 708	28%			749	-	32 959	-	-	-	-	-
Total	1 293 238	1 293 238	286 155	192 336	67%	-	-	94 853	-	97 039	-	-	-	444	-
Makhado	503 877	503 877	125 969	94 248	75%			63 968	-	28 524	-	-	-	-	-
Musina	80 036	80 036	20 009	5 723	350%			868	-	4 856	-	-	-	-	-
Collins Chabane	325 650	325 650	81 412	106 326	131%			78 925	-	27 229	-	-	-	-	-
Thulamela	343 558	371 558	81 005	38 267	47%			12 917	-	25 351	-	-	-	-	-
Vhembe	896 189	896 189	198 660	126 140	63%			16 814	-	109 325	-	-	-	-	-
Total	2 149 310	2 177 310	507 056	370 704	73%	-	-	173 491	-	195 284	-	-	-	-	-
Bela bela	92 693	92 693	23 173	16 768	72%			108	-	16 661	-	-	-	-	-
Lephalale	106 397	106 397	26 599	16 509	62%			1 282	-	15 227	-	-	-	-	-
Modimolle-Mookgop	219 833	219 833	54 958	36 236	66%			85	-	31 957	-	-	-	-	-
Mogalakwena	311 599	311 599	77 900	64 375	83%			-	-	64 375	-	-	-	-	-
Thabazimbi	108 463	108 463	27 116	2 456	9%			-	-	2 456	-	-	-	-	-
Waterberg	150	150	38	-	0%			-	-	-	-	-	-	-	-
Total	839 134	839 134	209 784	136 345	65%	-	-	1 474	-	130 676	-	-	-	-	-
Grand Total	7 157 260	7 185 260	1 661 586	1 353 497	81%	-	-	377 063	-	968 767	-	-	-	1 542	-

Source: National Treasury Local Government Database

Appendix – 4: Capital Expenditure (Detail)

Appendix 4: Capital Expenditure - M03 September 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	86 892	86 892	21 723	7 813	36%	445	-	-	-	93	-	7 275	-
Capricorn	420 353	420 353	50 788	182 474	359%	-	179 231	2 640	-	603	-	-	-
Lepelle-Nkumpi	299 563	299 563	74 891	14 343	19%	-	-	-	-	79	-	14 264	-
Molemole	72 380	72 380	18 095	16 972	94%	1 472	-	-	-	252	-	15 249	-
Polokwane	797 239	797 239	199 310	184 109	92%	7 499	70 588	70 211	-	1 526	548	33 738	-
Total	1 676 427	1 676 427	364 806	405 711	111%	9 415	249 819	72 851	-	2 553	548	70 526	-
Ba-phalaborwa	64 766	64 766	16 191	11 286	70%	-	-	-	-	319	1 825	9 142	-
Greater Giyani	214 991	214 991	53 748	53 325	99%	1 429	-	-	-	-	20 013	31 883	-
Greater Letaba	110 032	110 032	27 508	24 124	88%	540	-	-	-	-	873	22 711	-
Greater Tzaneen	190 705	190 705	42 475	21 030	50%	1 098	-	-	-	184	-	19 748	-
Maruleng	167 916	167 916	41 178	46 842	114%	-	-	-	-	990	-	45 852	-
Mopani	450 742	450 742	112 686	91 793	81%	-	91 793	-	-	-	-	-	-
Total	1 199 152	1 199 152	293 786	248 401	85%	3 067	91 793	-	-	1 493	22 712	129 336	-
Elias Motsoaledi	84 156	84 156	10 821	6 825	63%	1 079	-	-	-	179	-	5 567	-
Ephraim Mogale	79 359	79 359	19 707	6 190	31%	-	-	-	-	-	-	6 190	-
Tubatse Fetakgomo	299 863	299 863	74 966	99 144	132%	-	-	-	-	43 669	1 453	54 022	-
Makhuduthamaga	236 116	236 116	59 029	46 470	79%	1 094	-	-	-	4 050	901	40 424	-
Sekhukhune	593 743	593 743	121 632	33 708	28%	-	33 219	-	-	489	-	-	-
Total	1 293 238	1 293 238	286 155	192 336	67%	2 173	33 219	-	-	48 388	2 354	106 203	-
Makhado	503 877	503 877	125 969	94 248	75%	28 770	-	-	2 801	6 202	1 350	55 125	-
Musina	80 036	80 036	20 009	5 723	29%	-	-	-	-	-	-	5 723	-
Collins Chabane	325 650	325 650	81 412	106 326	131%	6 718	-	-	-	9 782	7 668	82 158	-
Tshulamela	343 558	371 558	81 005	38 267	47%	-	-	-	1 532	-	3 292	33 444	-
Vhembe	896 189	896 189	198 660	126 140	63%	-	12 630	7 735	-	3 009	96	102 670	-
Total	2 149 310	2 177 310	507 056	370 704	73%	35 487	12 630	7 735	4 333	18 993	12 406	279 120	-
Bela bela	92 693	92 693	23 173	16 768	72%	79	-	9 963	2 768	28	304	3 626	-
Lephalale	106 397	106 397	26 599	16 509	62%	-	15 227	-	-	36	295	951	-
Modimolle-Mookgopong	219 833	219 833	54 958	36 236	66%	-	11 964	8 616	1 366	85	587	13 619	-
Mogalakwena	311 599	311 599	77 900	64 375	83%	-	52 053	-	-	-	-	12 322	-
Tshabazimbi	108 463	108 463	27 116	2 456	9%	-	-	-	-	-	-	2 456	-
Waterberg	150	150	38	-	0%	-	-	-	-	-	-	-	-
Total	839 134	839 134	209 784	136 345	65%	79	79 244	18 580	4 134	149	1 186	32 973	-
Grand Total	7 157 260	7 185 260	1 661 586	1 353 497	81%	50 221	466 706	99 165	8 466	71 576	39 206	618 157	-

Source: National Treasury Local Government Database

Appendix – 5: Cash Flows

Appendix 5 : Cashflow - M03 September 2022						
R '000	NET CASHFLOW FROM/(USED) OPERATING ACTIVITIES	NET CASHFLOW FROM/(USED) INVESTING	NET CASHFLOW FROM/(USED) FINANCING	Net Increase/(Decrease) in Cash Held	Cash/Cash equivalents at year begin	Cash/Cash equivalents month/year end
Blouberg	1 523	(7 813)	-	(6 290)	106 030	95 553
Capricorn	239 890	(195 429)	-	44 460	493 700	538 161
Lepelle-Nkumpi	(40 319)	(14 343)	(13)	(54 675)	546 712	(54 675)
Molemole	68 802	(16 972)	-	51 830	111 992	164 026
Polokwane	829 823	(209 191)	(730)	619 902	184 371	804 273
Total	1 099 719	(443 749)	(743)	655 227	1 442 806	1 547 338
Ba-phalaborwa	45 473	(17 096)	(3 400)	24 978	-	60 696
Greater Giyani	(86 905)	(53 755)	-	(140 660)	-	256 251
Greater Letaba	117 186	(25 603)	-	91 584	2 344	94 798
Greater Tzaneen	1 915 359	(26 506)	(2 994)	1 885 859	-	1 885 859
Maruleng	72 112	(51 853)	-	20 259	150 719	170 978
Mopani	586 096	(147 469)	-	438 627	171 211	458 149
Total	2 649 322	(322 281)	(6 394)	2 320 647	324 274	2 926 732
Elias Motsoaledi	6 822	(6 989)	(329)	(496)	31 937	32 606
Ephraim Mogale	14 245	(7 014)	-	7 231	-	7 839
Tubatse Fetakgomo	226 673	(106 737)	-	119 937	218 618	338 000
Makhuduthamaga	38 705	(39 994)	-	(1 289)	6 712	5 423
Sekhukhune	228 753	(33 708)	114	195 160	-	927 856
Total	515 198	(194 441)	(215)	320 542	257 267	1 311 724
Makhado	70 566	(134 139)	(17)	(63 591)	147 009	83 006
Musina	30 529	(5 754)	-	24 775	34 507	59 189
Collins Chabane	212 919	(90 128)	-	122 791	235 147	358 557
Thulamela	206 729	(47 909)	1	158 822	1 026 519	1 185 341
Vhembe	694 896	(141 602)	-	553 294	124 606	683 982
Total	1 215 640	(419 532)	(16)	796 092	1 567 788	2 370 075
Bela bela	18 750	(25 795)	-	(7 045)	20 124	5 850
Lephalale	336 312	(26 263)	(1 479)	308 570	-	400 466
Modimolle-Mookgopong	351 111	(42 798)	(123)	308 190	70 133	342 300
Mogalakwena	148 725	(62 882)	-	85 843	-	126 187
Thabazimbi	37 525	(2 582)	-	34 943	-	49 489
Waterberg	27 211	-	-	27 211	12 773	39 984
Total	919 635	(160 320)	(1 602)	757 713	103 030	964 277
Grand Total	6 399 515	(1 540 323)	(8 970)	4 850 221	3 695 164	9 120 147

Source: National Treasury Local Government Database

Appendix – 6: Debtors Age Analysis

Apendix 6 : Debtors Age Analysis M03 September 2023									
R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total
	Total	%	Total	%	Total	%	Total	%	
Blouberg	3 999	3%	27 529	18%	1 815	1%	118 352	78%	151 695
Capricorn	26 457	4%	33 353	5%	3 847	1%	675 649	91%	739 306
Lepelle-Nkumpi	18 205	2%	16 203	1%	16 998	2%	1 041 953	95%	1 093 359
Molemole	2 776	2%	2 857	2%	2 603	2%	122 425	94%	130 661
Polokwane	203 153	10%	96 550	5%	68 013	3%	1 620 200	82%	1 987 916
Total	254 590	6%	176 492	4%	93 276	2%	3 578 579	87%	4 102 937
Ba-Phalaborwa	74 795	3%	(30)	0%	32 310	1%	2 276 952	96%	2 384 027
Greater Giyani	22 741	4%	(70)	0%	11 346	2%	593 545	95%	627 562
Greater Letaba	5 517	2%	4 638	1%	5 237	1%	338 217	96%	353 609
Greater Tzaneen	167 327	14%	33 446	3%	24 495	2%	939 725	81%	1 164 993
Maruleng	16 654	7%	13 476	6%	7 835	3%	198 145	84%	236 110
Mopani	-	0%	-	0%	-	0%	-	0%	-
Total	287 034	6%	51 460	1%	81 223	2%	4 346 584	91%	4 766 301
Elias Motsoaledi	15 343	8%	7 536	4%	4 560	2%	166 068	86%	193 507
Ephraim Mogale	11 660	6%	4 892	2%	4 578	2%	185 656	90%	206 786
Tubatse	20 068	5%	15 295	4%	20 847	5%	377 989	87%	434 199
Makhuduthamaga	8 797	8%	(2)	0%	4 069	4%	96 131	88%	108 995
Sekhukhune	29 030	7%	11 694	3%	12 826	3%	388 472	88%	442 022
Total	84 898	6%	39 415	3%	46 880	3%	1 214 316	88%	1 385 509
Makhado	37 395	8%	11 987	2%	11 187	2%	423 277	87%	483 846
Musina	16 226	11%	7 717	5%	7 579	5%	112 896	78%	144 418
Collins Chabane	4 811	2%	4 314	2%	3 725	1%	253 523	95%	266 373
T hulamela	12 246	2%	10 372	2%	10 247	2%	536 119	94%	568 984
Vhembe	38 209	2%	23 537	1%	27 433	1%	1 962 960	96%	2 052 139
Total	108 887	3%	57 927	2%	60 171	2%	3 288 775	94%	3 515 760
Bela Bela	27 034	7%	14 352	4%	13 580	4%	313 318	85%	368 284
Lephalale	74 962	12%	27 582	4%	20 386	3%	521 549	81%	644 479
Modimolle-	38 403	4%	34 231	3%	27 718	3%	976 862	91%	1 077 214
Mogalakwena	53 709	4%	115 458	8%	60 423	4%	1 154 831	83%	1 384 421
T habazimbi	23 773	3%	18 082	2%	16 608	2%	688 264	92%	746 727
Waterberg	40	91%	-	0%	-	0%	4	9%	44
Total	217 921	5%	209 705	5%	138 715	3%	3 654 828	87%	4 221 169
Grand Total	953 330	5%	534 999	3%	420 265	2%	16 083 082	89%	17 991 676

Source: National Treasury Local Government Database

Appendix – 7: Debtors by Customer Group

Appendix 7: Debtors by Customer Group - M03 September 2023									
R thousands	Government		Business		Households		Other		Total
	Total	%	Total	%	Total	%	Total	%	
Blouberg	-	0%	-	0%	151 695	100%	-	0%	151 695
Capricorn	11 413	2%	31 369	4%	624 644	0%	71 880	10%	739 306
Lepelle-Nkumpi	89 714	8%	59 823	5%	943 822	86%	-	0%	1 093 359
Molemole	130 661	100%	-	0%	-	0%	-	0%	130 661
Polokwane	255 363	13%	426 894	21%	1 305 659	66%	-	0%	1 987 916
Total	487 151	12%	518 086	13%	3 025 820	74%	71 880	2%	4 102 937
Ba-Phalaborwa	595	0%	360 420	15%	1 850 375	78%	172 637	7%	2 384 027
Greater Giyani	129 080	21%	56 854	9%	438 255	70%	3 373	1%	627 562
Greater Letaba	16 487	5%	40 028	11%	297 094	84%	-	0%	353 609
Greater Tzaneen	41 292	4%	376 991	32%	746 710	64%	-	0%	1 164 993
Maruleng	130 225	55%	22 492	10%	83 393	35%	-	0%	236 110
Mopani	-	0%	-	0%	-	0%	-	0%	-
Total	317 679	7%	856 785	18%	3 415 827	72%	176 010	4%	4 766 301
Elias Motsoaledi	53 684	28%	30 899	16%	108 924	56%	-	0%	193 507
Ephraim Mogale	29 996	15%	128 787	62%	48 003	23%	-	0%	206 786
Tubatse Fetakgomo	122 423	0%	140 337	32%	171 439	39%	-	0%	434 199
Makhuduthamaga	69 052	63%	55 927	51%	418	0%	-16 402	-15%	108 995
Sekhukhune	7 508	2%	60 956	14%	373 558	85%	-	0%	442 022
Total	282 663	20%	416 906	30%	702 342	51%	-16 402	-1%	1 385 509
Makhado	81 604	17%	173 670	36%	228 572	47%	-	0%	483 846
Musina	30 494	21%	39 775	28%	74 149	51%	-	0%	144 418
Collins Chabane	88 598	33%	23 226	9%	154 549	58%	-	0%	266 373
Thulamela	92 488	16%	154 305	27%	322 191	57%	-	0%	568 984
Vhembe	58 044	3%	208 823	10%	1 785 272	87%	-	0%	2 052 139
Total	351 228	10%	599 799	17%	2 564 733	73%	0	0%	3 515 760
Bela Bela	16 886	5%	163 486	44%	187 912	51%	-	0%	368 284
Lephalale	86 935	13%	21 834	3%	535 710	83%	-	0%	644 479
Modimolle-Mookgop	51 250	5%	205 550	19%	820 414	76%	-	0%	1 077 214
Mogalakwena	146 130	11%	108 501	8%	1 123 827	81%	5 963	0%	1 384 421
T habazimbi	23 236	3%	188 069	25%	535 422	72%	-	0%	746 727
Waterberg	-	0%	44	100%	-	0%	-	0%	44
Total	324 437	8%	687 484	16%	3 203 285	76%	5 963	0%	4 221 169
Grand Total	1 763 158	10%	3 079 060	17%	12 912 007	72%	237 451	1%	17 991 676

Source: National Treasury Local Government Database

Appendix – 8: Creditors Age Analysis

Appendix 8: Creditors Age Analysis - M03 September 2023									
R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total
	Total	%	Total	%	Total	%	Total	%	Total
Blouberg	793	42%	409	22%	-	0%	693	37%	1 895
Capricorn	380	92%	22	5%	10	2%	-	0%	412
Lepelle-Nkumpi	652	67%	222	23%	101	10%	(1)	0%	974
Molemole	35	52%	-	0%	-	0%	32	48%	67
Polokwane	115 214	100%	6	0%	-	0%	-	0%	115 220
Total	117 074	99%	659	1%	111	0%	724	1%	118 568
Ba-Phalaborwa	11 935	85%	2 080	15%	7	0%	1	0%	14 023
Greater Giyani	-	0%	(1 396)	0%	(24 593)	0%	25 989	0%	-
Greater Letaba	1 622	25%	4 283	65%	562	9%	92	1%	6 559
Greater Tzaneen	1 722	4%	43 457	96%	-	0%	152	0%	45 331
Maruleng	2	13%	-	0%	-	0%	14	88%	16
Mopani	21 010	6%	293	0%	843	0%	327 860	94%	350 006
Total	36 291	9%	48 717	12%	(23 181)	-6%	354 108	85%	415 935
Elias Motsoaledi	-	0%	-	0%	-	0%	-	0%	-
Ephraim Mogale	-	0%	-	0%	-	0%	-	0%	-
Tubatse Fetakgomo	1 059	100%	-	0%	-	0%	-	0%	1 059
Makhuduthamaga	4 446	100%	-	0%	-	0%	-	0%	4 446
Sekhukhune	22 364	65%	11 968	35%	-	0%	-	0%	34 332
Total	27 869	70%	11 968	30%	-	0%	-	0%	39 837
Makhado	2 039	101%	-	0%	-	0%	(27)	-1%	2 012
Musina	109	8%	147	10%	-	0%	1 159	82%	1 415
Collins Chabane	40 574	90%	50	0%	2 483	5%	2 204	5%	45 311
Thulamela	-	0%	-	0%	-	0%	-	0%	-
Vhembe	18 221	100%	-	0%	-	0%	69	0%	18 290
Total	60 943	91%	197	0%	2 483	4%	3 405	5%	67 028
Bela Bela	15 557	26%	405	1%	943	2%	41 803	71%	58 708
Lephalale	888	4%	20 512	96%	2	0%	(1)	0%	21 401
Modimolle-Mookgopong	68 739	6%	56 023	5%	3 011	0%	1 051 656	89%	1 179 429
Mogalakwena	36 734	57%	3 535	5%	469	1%	23 911	37%	64 649
Thabazimbi	14 446	3%	15 042	3%	15 804	3%	428 281	90%	473 573
Waterberg	-	0%	-	0%	-	0%	(1)	100%	(1)
Total	136 364	8%	95 517	5%	20 229	1%	1 545 649	86%	1 797 759
Grand Total	378 541	16%	157 058	6%	-358	0%	1 903 886	78%	2 439 127

Source: National Treasury Local Government Database

Appendix – 9: Creditors by Customer Group

Appendix 9: Creditors by Customer Group - M03 September 2023																			
R thousands	Bulk Electricity		Bulk Water		PAYE deductions		VAT		Pensions/		Loan Repayments		Trade Creditors		Auditor General		Other		Total
	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	
Blouberg	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	1 895	100%	-	0%	-	0%	1 895
Capricorn	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	264	64%	-	0%	148	36%	412
Lepelle-Nkumpi	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	974	100%	974
Molemole	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	67	100%	67
Polokwane	92 571	80%	264	0%	21	0%	-	0%	-	0%	-	0%	22 364	19%	-	0%	-	0%	115 220
Total	92 571	78%	264	0%	21	0%	-	0%	-	0%	-	0%	24 523	21%	-	0%	1 189	1%	118 568
Ba-Phalaborwa	12 373	88%	-	0%	-	0%	-	0%	-	0%	-	0%	601	4%	-	0%	1 049	7%	14 023
Greater Giyani	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-
Greater Letaba	3 103	47%	-	0%	-	0%	-	0%	479	7%	-	0%	2 977	45%	-	0%	-	0%	6 559
Greater Tzaneen	43 208	95%	38	0%	-	0%	-	0%	-	0%	-	0%	1 546	3%	-	0%	539	1%	45 331
Maruleng	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	16	100%	-	0%	-	0%	16
Mopani	-	0%	97 901	28%	-	0%	-	0%	-	0%	-	0%	252 105	72%	-	0%	-	0%	350 006
Total	58 684	14%	97 939	24%	-	0%	-	0%	479	0%	-	0%	257 245	62%	-	0%	1 588	0%	415 935
Elias Motsoaledi	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-
Ephraim Mogale	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-
Tubatse Fetakgomo	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	1 059	100%	-	0%	-	0%	1 059
Makhuduthamaga	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	1 170	26%	-	0%	3 276	74%	4 446
Sekhukhune	-	0%	23 265	68%	-	0%	-	0%	-	0%	-	0%	11 067	32%	-	0%	-	0%	34 332
Total	-	0%	23 265	58%	-	0%	-	0%	-	0%	-	0%	13 296	33%	-	0%	3 276	8%	39 837
Makhado	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	2 012	100%	-	0%	-	0%	2 012
Musina	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	1 415	100%	-	0%	-	0%	1 415
Collins Chabane	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	45 311	100%	-	0%	-	0%	45 311
T hulamela	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-
Vhembe	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	18 290	100%	-	0%	-	0%	18 290
Total	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	67 028	100%	-	0%	-	0%	67 028
Bela Bela	34 510	59%	20 169	34%	-	0%	-	0%	-	0%	-	0%	3 890	7%	139	0%	-	0%	58 708
Lephalale	21 083	99%	-	0%	-	0%	-	0%	-	0%	-	0%	254	1%	-	0%	64	0%	21 401
Modimolle-Mookgopon	-	0%	-	0%	-	0%	73 474	6%	-	0%	-	0%	1 105 955	94%	-	0%	-	0%	1 179 429
Mogalakwena	47 316	73%	4 159	6%	-	0%	-	0%	-	0%	-	0%	11 829	18%	1 345	2%	-	0%	64 649
T habazimbi	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	473 573	100%	-	0%	-	0%	473 573
Waterberg	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	(1)	100%	-	0%	-	0%	-1
Total	102 909	6%	24 328	1%	-	0%	73 474	4%	-	0%	-	0%	1 595 500	89%	1 484	0%	64	0%	1 797 759
Grand Total	254 164	10%	145 796	6%	21	0%	73 474	3%	479	0%	-	0%	1 957 592	80%	1 484	0%	6 117	0%	2 439 127

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	52 575	6 132	-	-	33 000	852	-	-	-	-	-	-	-	-
Capricorn	277 987	161 960	-	-	-	-	-	-	2 601	876	-	-	158 025	26 348
Lepelle-Nkumpi	64 332	16 642	-	-	14 900	-	-	-	-	-	-	-	-	-
Molemole	41 453	17 308	-	-	19 168	1 374	-	-	-	-	-	-	-	-
Polokwane	-	-	213 978	11 483	17 161	-	32 168	3 072	-	-	161 539	97 562	72 700	16 101
Total	436 347	202 042	213 978	11 483	84 229	2 226	32 168	3 072	2 601	876	161 539	97 562	230 725	42 449
Ba-phalaborwa	37 676	7 595	-	-	20 794	-	-	-	-	-	-	-	-	-
Greater Giyani	72 329	25 401	-	-	32 220	1 014	-	-	-	-	-	-	-	-
Greater Leleba	68 605	14 067	-	-	10 996	6 764	-	-	-	-	-	-	-	-
Greater Tzaneen	112 922	36 965	-	-	25 168	7 439	-	-	-	-	-	-	-	-
Maruleng	31 372	8 535	-	-	-	-	-	-	-	-	-	-	-	-
Mopani	548 214	49 781	-	-	-	-	-	-	2 370	339	-	-	-	-
Total	871 118	142 345	-	-	89 178	15 217	-	-	2 370	339	-	-	-	-
Elias Mtsosaledi	65 356	6 369	-	-	14 400	960	-	-	-	-	-	-	-	-
Ephraim Mogale	39 389	-	-	-	-	-	-	-	-	-	-	-	-	-
Tubatse Fetakgomo	100 961	20 033	-	-	52 353	20 539	-	-	-	-	-	-	-	-
Makhuduthamaga	74 062	7 642	-	-	23 350	-	-	-	-	-	-	-	-	-
Sekhukhune	573 483	32 785	-	-	-	-	-	-	2 460	-	-	-	-	-
Total	853 251	66 828	-	-	90 103	21 499	-	-	2 460	-	-	-	-	-
Makhado	115 757	34 201	-	-	7 000	260	-	-	-	-	-	-	-	-
Musina	34 036	-	-	-	-	-	-	-	-	-	-	-	-	-
Collins Chabane	98 133	19 863	-	-	12 504	4 835	-	-	-	-	-	-	-	-
Thulamela	119 112	30 613	-	-	28 200	-	25 000	-	-	-	-	-	-	-
Vhembe	621 329	71 628	-	-	-	-	-	-	2 416	535	-	-	109 000	-
Total	988 367	156 305	-	-	47 704	5 094	25 000	-	2 416	535	-	-	109 000	-
Bela bela	30 282	8 888	-	-	-	-	-	-	-	-	-	-	55 750	12 252
Lephalale	51 720	13 965	-	-	-	-	-	-	-	-	-	-	-	-
Mogalakwena	196 069	15 420	-	-	-	-	-	-	-	-	-	-	75 333	3 028
Modimolle-Mookgopou	53 573	8 682	-	-	-	-	-	-	-	-	-	-	-	-
Thabazimbi	39 129	2 582	-	-	32 800	-	-	-	-	-	-	-	-	-
Waterberg	-	-	-	-	-	-	-	-	2 290	-	-	-	-	-
Total	370 773	49 537	-	-	32 800	-	-	-	2 290	-	-	-	131 083	15 281
Grand Total	3 519 856	617 056	213 978	11 483	344 014	44 036	57 168	3 072	12 137	1 750	161 539	97 562	470 808	57 730

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	834	-	-	1 185	957	-	-	-	-	-	-
Capricorn	-	-	1 000	523	-	-	3 303	665	-	-	-	-	-	-
Lepelle- Nkumpi	-	-	2 000	75	-	-	1 244	-	-	-	-	-	-	-
Molemole	-	-	2 300	586	-	-	1 219	451	-	-	-	-	-	-
Polokwane	435 949	78 429	2 400	245	-	-	11 794	2 989	5 500	-	4 000	-	-	-
Total	435 949	78 429	10 100	2 262	-	-	18 745	5 062	5 500	-	4 000	-	-	-
Ba- phalaborwa	-	-	3 100	150	-	-	1 470	359	-	-	4 000	-	-	-
Greater Giyani	-	-	2 400	409	-	-	3 151	-	-	-	-	-	-	-
Greater Letaba	-	-	2 000	144	-	-	1 564	538	-	-	5 000	710	-	-
Greater Tzaneen	-	-	2 000	192	-	-	5 412	-	-	-	5 000	754	-	-
Maruleng	-	-	1 850	735	-	-	1 295	430	-	-	-	-	-	-
Mopani	-	-	3 000	37	-	-	8 713	5 141	-	-	-	-	460 000	-
Total	-	-	14 350	1 667	-	-	21 605	6 468	-	-	14 000	1 465	460 000	-
Elias Motsoaledi	-	-	2 850	292	-	-	2 376	934	-	-	-	-	-	-
Ephraim Mogale	-	-	3 100	-	-	-	2 712	-	-	-	5 600	-	-	-
Tubatse Fetakgomo	-	-	2 550	454	-	-	1 463	699	-	-	-	-	-	-
Makhuduthamaga	-	-	1 720	167	-	-	1 783	42	-	-	-	-	-	-
Sekhukhune	-	-	2 400	847	-	-	16 264	1 808	-	-	-	-	140 000	-
Total	-	-	12 620	1 760	-	-	24 598	3 483	-	-	5 600	-	140 000	-
Makhado	-	-	1 950	527	-	-	2 932	733	-	-	-	-	-	-
Musina	-	-	3 000	-	-	-	1 287	-	-	-	-	-	-	-
Collins Chabane	-	-	2 550	50	-	-	1 404	351	-	-	-	-	-	-
Thulamela	-	-	1 700	1 050	-	-	4 488	1 120	5 000	1 031	-	-	-	-
Vhembe	-	-	3 000	-	-	-	6 772	454	3 500	-	-	-	50 000	-
Total	-	-	12 200	1 627	-	-	16 883	2 658	8 500	1 031	-	-	50 000	-
Bela bela	-	-	1 700	100	-	-	1 302	151	-	-	-	-	-	-
Lephalale	-	-	1 700	39	-	-	1 035	-	-	-	-	-	-	-
Mogalakwena	-	-	2 100	159	-	-	1 151	-	-	-	-	-	50 000	-
Modimolle- Mookgopong	-	-	2 650	418	-	-	1 757	479	-	-	4 000	-	-	-
Thabazimbi	-	-	3 100	100	-	-	1 370	343	-	-	-	-	-	-
Waterberg	-	-	1 000	126	-	-	-	-	-	-	-	-	-	-
Total	-	-	12 250	942	-	-	6 615	973	-	-	4 000	-	50 000	-
Grant Total	435 949	78 429	61 520	8 258	-	-	88 446	18 644	14 000	1 031	27 600	1 465	700 000	-

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	10 189 000	-	-	-	-	-	-	-	99 349 000
Capricorn	-	-	-	-	-	-	-	-	442 916 000	190 371 222
Lepelle-Nkumpi	18 190 000	-	-	-	-	-	-	-	100 666 000	16 717 197
Molemole	11 314 000	-	-	-	-	-	-	-	75 454 000	19 719 596
Polokwane	119 674 000	-	1 000 000	-	-	-	-	-	1 077 863 000	209 881 217
Total	159 367 000	-	1 000 000	-	-	-	-	-	1 796 248 000	445 463 000
Ba-phalaborwa	9 641 000	-	-	-	-	-	-	-	76 681 000	8 104 137
Greater Giyani	14 269 000	-	-	-	-	-	-	-	124 369 000	26 825 068
Greater Letaba	15 980 000	-	-	-	-	-	-	-	104 145 000	22 222 980
Greater Tzaneen	5 252 000	-	-	-	-	-	-	-	155 754 000	45 350 224
Maruleng	26 246 000	-	-	-	-	-	-	-	60 763 000	9 700 572
Mopani	-	-	-	-	320 843 000	-	-	-	1 343 140 000	55 297 752
Total	71 388 000	-	-	-	320 843 000	-	-	-	1 864 852 000	167 500 733
Elias Mokoaledi	11 764 000	-	-	-	-	-	-	-	96 746 000	8 554 541
Ephraim Mogale	29 904 000	-	-	-	-	-	-	-	80 705 000	-
Tubatse Fetakgomo	18 113 000	-	100 000	-	-	-	-	-	175 540 000	41 724 608
Makhuduthamaga	10 529 000	-	-	-	-	-	-	-	111 444 000	7 850 499
Sekhukhune	-	-	-	-	49 425 000	-	-	-	784 032 000	35 439 633
Total	70 310 000	-	100 000	-	49 425 000	-	-	-	1 248 467 000	93 569 281
Makhado	38 193 000	-	-	-	-	-	-	-	165 832 000	35 720 877
Musina	2 286 000	-	-	-	-	-	-	-	40 609 000	-
Collins Chabane	26 906 000	-	500 000	-	-	-	-	-	141 997 000	25 098 687
Thulamela	44 526 000	-	2 000 000	-	-	-	-	-	230 026 000	33 813 413
Vhembe	-	-	-	-	-	-	-	-	796 017 000	72 616 968
Total	111 911 000	-	2 500 000	-	-	-	-	-	1 374 481 000	167 249 935
Bela bela	11 288 000	-	-	-	-	-	-	-	100 322 000	21 391 196
Lephalale	12 063 000	-	-	-	31 226 000	-	-	-	97 744 000	14 004 104
Mogalakwena	66 660 000	-	-	-	-	-	-	-	391 313 000	18 607 630
Modimolle-Mookgopong	-	-	-	-	38 490 000	-	-	-	100 470 000	9 578 763
Thabazimbi	236 000	-	-	-	38 490 000	-	-	-	115 125 000	3 025 143
Waterberg	-	-	-	-	-	-	-	-	3 290 000	126 270
Total	90 247 000	-	-	-	108 206 000	-	-	-	808 264 000	66 733 106
Grand Total	503 223 000	-	3 600 000	-	478 474 000	-	-	-	7 092 312 000	940 516 055

Source: National Treasury Local Government Database