



LIMPOPO

PROVINCIAL GOVERNMENT
REPUBLIC OF SOUTH AFRICA

PROVINCIAL TREASURY

**Consolidated MFMA Section 71 report for the month ending
30 April 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(6) of the MFMA requires the Provincial Treasury to consolidate the monthly budget statements of the municipalities in the province and submit such report to the

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

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

This report provides a high-level review of the budget implementation for the Limpopo municipalities for the month ending 30 April 2023.

4 Key highlights – For April 2023

- **Billed Revenue**

The overall year to date (April 2023) provincial operating revenue performance was reported as R32.210 billion or 158 percent of the year-to-date operating revenue budget of R20.371 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 16 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 39 percent, which is R2.649 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, 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 April 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 in the NT system.

- Capital Expenditure

Overall actual capital expenditure stood at only 58 percent of the year-to-date budget of R5.717 billion. It should be noted that none of the municipalities met the year-to-date budget.

- Debtors/Accounts Receivables

The debtors' book for municipalities in the province stood at R12.854 billion with 88 percent of the amount over 90 days and thus unlikely to be collectable. A total of 4 municipalities namely, Polokwane, Mopani, Thabazimbi and Waterberg have not reported on debtors. Mopani district has the Highest Debtors reported at R4.5 billion with Capricorn district reporting the lowest at R1.254 million. A total of 6 municipalities 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 65 percent of total debt which indicates either weak credit controls or that municipalities' indigent registers are not being adequately updated to include the growing number of poor households.

- Creditors / Accounts Payables

Municipalities continue not to pay suppliers within the legislated 30-day period. The period under review indicates that 19 percent (R312 million) is due to creditors under 0 to 30 days with 72 percent (R1.206 billion) being debt over 90 days. The creditors category with the highest debt reported is trade creditors at 77 percent (R1.299 billion) followed by bulk electricity at 9 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 creditors at 69 percent (R1.156 billion). Vhembe district reported the lowest creditors at 1 percent (R22.950 million) of total Creditors. A total of 5 municipalities namely, Blouberg, Greater Giyani, Ephraim Mogale, Fetakgomo-Tubatse and Thabazimbi have not reported any amounts owed to creditors which appears to be misrepresentation that distorts any reasonable analysis. It is also evident that municipalities are grossly understating creditors as municipalities such as Bela-Bela, Modimolle-Mookgophong, Mogalakwena, Musina, and Thabazimbi still have huge amounts due to ESKOM and other creditors. The non-payment of creditors impacts negatively on the sustainability of SMMEs in the region, stifles economic growth, results in job losses and increases risks of litigations which will further put municipalities in financial distress.

- Funding Mix

The funding mix of capital budgets is limited to only own revenue and grants. Municipalities cannot afford to take up loans to fund their capital expenditures due to the inability to afford the repayments as well as declining cash flows. The municipalities that can afford to take up borrowing show no appetite due to the volatile economy where the risk of reduction in the equitable share is an ever-present danger. Appendix – 3 provides detail information on the funding mix used for the capital expenditure.

- Repairs and Maintenance

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

such as unrepaired roads, dysfunctional street lighting, water losses due to pipe bursts, etc. Furthermore, the spending on the repairs and maintenance budgets remains poor.

- Budgeting within the Financial Systems

Poor reporting is observed with most municipalities in the province as they continue to budget outside their respective financial systems contrary to the mSCoA regulations. This results in the in-year reporting being distorted from the initial budget targets and could result in municipalities incurring high UIFW at the end of the year. The Provincial Treasury has once more held mSCoA live demonstration sessions in April 2022 to test the extent of mSCoA compliance and system usage by municipalities in attempts to assist in full usage of the financial systems. The results of the live demonstrations fully indicate that the municipalities still have challenges in implementing mSCoA.

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

Overall, the operating revenue budget (R23.654 billion) for 2022-2023 Financial year increased by 8 percent from the 2021-2022 revenue budget of R21.870 billion. The expenditure Budget on the other hand increased by 4 percent.

5 In-Year Reporting: Compliance Monitoring

Table 1 shows the submission status as at 30 April 2023. Municipalities are complying with the monthly submission however fewer than five municipalities need to improve.

Table 1: MSCOA - Summary - Upload and Segment Validation

M10	Phase 1 Outstanding	Phase 1	Phase 2	Total	Segment Correct Percent
		Segment Errors	Submission Errors		
IMQ4	0	0	0	27	100
CR10	1	1	0	25	93
DB09	2	0	1	24	89
BMQ4	0	0	0	27	100
M10	1	0	0	26	96

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 10-month period to April 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 April 2023

Summary - Table C4 Monthly Budgeted Financial Performance (All) for period ending (M10) 30 April 2023

Description	Ref	2021/22	2022/23	Budget year 2022/23											
		Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	Q3 Mar Actual	M10 Apr Actual	Q4 June Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
Revenue															
Exchange Revenue															
Service charges - Electricity		3 581 711		4 434 598	4 440 450	463 413	798 261	13 748 211	266 946	266 946	15 276 830	3 709 332	11 567 498	311,85	4 440 450
Service charges - Water		1 424 336		1 614 388	1 732 387	335 629	514 651	443 929	101 809	101 809	1 396 018	1 413 144	(17 125)	(1,21)	1 732 387
Service charges - Waste Water Management		344 602		329 743	330 019	78 072	88 445	82 501	23 215	23 215	272 234	273 515	(1 281)	(0,47)	330 019
Service charges - Waste Management		404 819		436 737	424 902	96 791	95 181	104 990	32 612	32 612	329 574	353 927	(24 353)	(6,88)	424 902
Sale of Goods and Rendering of Services		67 730		348 974	351 282	31 699	22 249	29 095	2 454	2 454	85 497	289 520	(204 023)	(70,47)	351 282
Agency services		125 837		140 825	163 917	14 567	12 879	(1 650)	6 373	6 373	32 169	136 892	(104 723)	(76,50)	163 917
Interest		10 506		14 000	16 000	4 671	4 484	8 477	3 505	3 505	21 137	12 867	8 271	64,28	16 000
Interest earned from Receivables		502 601		528 511	565 444	145 410	151 550	139 601	59 630	59 630	496 192	466 232	29 960	6,43	565 444
Interest earned from Current and Non Current Assets		182 280		189 326	274 640	70 434	67 326	109 212	34 183	34 183	281 154	223 586	57 568	25,75	274 640
Dividends		541				130		1			130		130		
Rent on Land		2 419		1 136	1 141	156	136	156	49	49	497	951	(454)	(47,71)	1 141
Rental from Fixed Assets		48 271		27 825	26 728	8 361	8 649	9 871	4 182	4 182	31 061	22 369	8 693	38,86	26 728
Licence and permits		67 667		73 306	60 497	50 325	48 901	(50 508)	(2 394)	(2 394)	46 324	50 983	(4 669)	(9,16)	60 497
Operational Revenue		544 012		283 750	303 766	26 714	4 235	47 794	4 805	4 805	83 548	244 349	(160 801)	(65,81)	303 766
Non-Exchange Revenue															
Property rates		2 065 407		2 296 834	2 345 149	516 395	536 682	554 828	182 190	182 190	1 790 095	1 950 020	(159 925)	(8,20)	2 345 149
Surcharges and Taxes		10 182		1 315	315	418	40	(223)	31	31	267	489	(223)	(45,49)	315
Fines, penalties and forfeits		269 707		174 769	226 934	11 348	36 397	21 389	94 862	94 862	163 996	203 394	(39 398)	(19,37)	226 934
Licences or permits		70 590		93 804	77 338	17 507	13 829	10 282	2 380	2 380	43 998	63 743	(19 746)	(30,98)	77 338
Transfer and subsidies - Operational		11 293 064		12 447 746	12 431 111	4 530 849	3 365 063	3 708 397	47 898	47 898	11 652 207	10 757 701	894 506	8,32	12 431 111
Interest		290 958		211 053	234 837	42 027	52 548	66 266	25 936	25 936	186 778	190 537	(3 760)	(1,97)	234 837
Fuel Levy															
Operational Revenue															
Gains on disposal of Assets		612 475		6 205	10 772	5 061	653	149	5 118	5 118	10 981	8 177	2 803	34,28	10 772
Other Gains		315 996			100	9 918	29		87	87	10 034	83	9 951	11 940,97	100
Discontinued Operations															
Total Revenue (excluding capital transfers and cc)		22 235 711	-	23 654 845	24 017 730	6 459 898	5 822 187	19 032 766	895 869	895 869	32 210 720	20 371 820	11 838 900	58,11	24 017 730
Expenditure															
Employee related costs		6 690 090		7 551 790	7 416 141	1 585 728	1 754 884	1 703 330	616 484	616 484	5 660 426	6 198 224	(537 798)	(8,68)	7 416 141
Remuneration of councillors		508 853		555 953	569 116	125 833	151 514	128 156	46 172	46 172	451 676	473 919	(22 243)	(4,69)	569 116
Bulk purchases - electricity		2 917 382		3 104 888	3 120 615	828 464	704 450	619 948	163 349	163 349	2 316 212	2 517 982	(201 770)	(8,01)	3 120 615
Inventory consumed		1 495 699		1 553 744	1 504 375	199 376	232 389	308 811	95 924	95 924	636 499	1 242 371	(405 871)	(32,67)	1 504 375
Debt impairment		1 278 841		678 811	1 142 221		37 341		11 949	11 949	49 290	747 559	(698 269)	(83,41)	1 142 221
Depreciation and amortisation		2 863 774		2 163 533	2 242 876	199 206	551 293	413 671	216 675	216 675	1 380 845	1 822 215	(441 370)	(24,22)	2 242 876
Interest		248 919		129 057	151 666	11 882	16 916	36 413	2 993	2 993	68 205	120 554	(52 350)	(43,42)	151 666
Contracted services		3 655 148		3 716 687	3 989 114	724 853	929 748	784 349	215 183	215 183	2 654 133	3 259 452	(605 319)	(18,57)	3 989 114
Transfers and subsidies		129 027		115 850	99 779	17 135	16 264	19 078	8 942	8 942	61 419	66 247	(4 828)	(7,29)	99 779
Irrecoverable debts written off		1 632 556		640 029	780 257	38 563	51 098	151 450	80 982	80 982	322 092	619 205	(297 113)	(47,98)	780 257
Operational costs		2 047 372		2 435 631	2 649 152	539 093	592 388	565 053	172 956	172 956	1 869 489	1 934 210	(64 721)	(3,35)	2 649 152
Losses on disposal of Assets		144 726		17 337	21 259		1 243	(93)			1 150	12 082	(10 933)	(90,48)	21 259
Other Losses		220 577		18 100	19 900			1			1	14 110	(14 109)	(99,99)	19 900
Total Expenditure		23 832 962	-	22 681 410	23 676 470	4 270 134	5 039 527	4 730 168	1 631 608	1 631 608	15 671 438	19 028 131	(3 356 693)	(17,64)	23 676 470
Surplus/(Deficit)		(1 597 251)	-	973 435	341 260	2 189 764	782 661	14 302 597	(735 740)	(735 740)	16 539 282	1 343 690	15 195 593	1 130,89	341 260
Transfers and subsidies - capital (monetary allocations)		4 061 263		4 750 951	4 976 528	503 934	678 945	980 487	321 137	321 137	2 484 503	4 198 031	(1 713 528)	(40,82)	4 976 528
Transfers and subsidies - capital (in-kind)		52 332		800	1 420	701	2 342	281	375	375	3 699	620	3 079	496,63	1 420
Surplus/(Deficit) after capital transfers and contributions		2 516 343	-	5 725 186	5 319 208	2 694 399	1 463 947	15 283 366	(414 227)	(414 227)	19 027 484	5 542 341	13 485 144	243,31	5 319 208
Income Tax															
Surplus/(Deficit) after income tax		2 516 343	-	5 725 186	5 319 208	2 694 399	1 463 947	15 283 366	(414 227)	(414 227)	19 027 484	5 542 341	13 485 144	243,31	5 319 208
Share of Surplus/Deficit attributable to Joint Venture															
Share of Surplus/Deficit attributable to Minorities															
Surplus/(Deficit) attributable to municipality		2 516 343	-	5 725 186	5 319 208	2 694 399	1 463 947	15 283 366	(414 227)	(414 227)	19 027 484	5 542 341	13 485 144	243,31	5 319 208
Share of Surplus/Deficit attributable to Associate															
Intercompany/Parent subsidiary transactions		1 155													
Surplus/(Deficit) for the year		2 517 498	-	5 725 186	5 319 208	2 694 399	1 463 947	15 283 366	(414 227)	(414 227)	19 027 484	5 542 341	13 485 144	243,31	5 319 208

Source: National Treasury Local Government Database

For the 10 months ending 30 April 2023 (M10), Consolidated Total Revenue (excluding capital transfers and contributions) of R32.079 billion was recognised against Year-to-Date (YTD) budget of R20.371 billion. During the same period Consolidated Expenditure was reported at R15.671 billion against the YTD budget of R19.028 billion resulting in under expenditure by 17.64 percent. The consolidated net surplus for the 10-month period, including capital transfers and contributions was R19.027 billion which is incorrectly influenced by the incorrect data strings submitted by Greater Tzaneen as mentioned under key highlights (Billed revenue). For the month of April 2023, the municipalities have on average collectively recorded a deficit of R414 million, after considering the Capital transfers from National and Provincial Government.

6.1.1 Operating Revenue

Municipalities have on average raised R32.210 billion or 158 percent of the year-to-date operating revenue budget of R20.371 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 47 percent.

Table 3 below presents the extract of sequential performance and state of the revenue sources for the 10-month period ending April 2023.

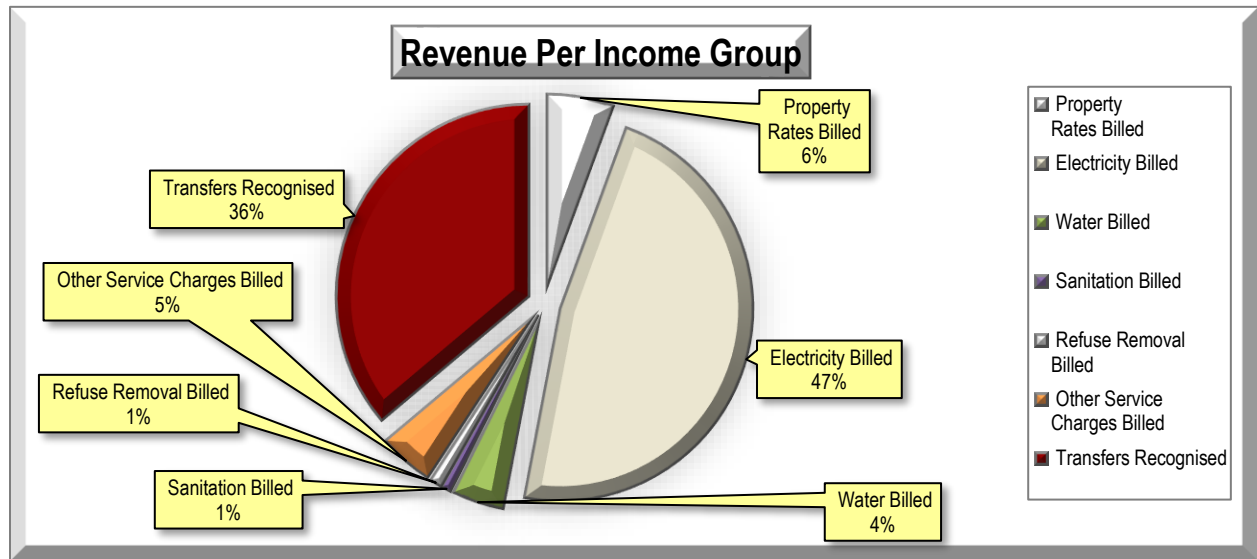
Table 3: Total Revenue contribution per Income Source

Rating	Revenue Source	R thousands	Percent
1	Electricity Billed	15 276 830	47%
2	Transfers Recognized	11 652 207	36%
3	Property Rates Billed	1 790 095	6%
4	Other Revenue	1 493 761	5%
5	Water Billed	1 396 018	4%
6	Refuse Removal Billed	329 574	1%
7	Sanitation Billed	272 234	1%
Totals		32 210 720	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

Of serious concern is the under reporting of revenue in key revenue generating items such as property rates, electricity, fines and penalties and other revenue.

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

6.1.2 Operating expenditure

For the ten-month period ending 30 April 2023, total operating expenditure amounted to R15.671 billion or 82 percent against the year-to-date budget of R19.028 billion. The lower than forecast spending is not necessarily cost savings that municipalities have realised for the period. Municipalities are generally understating the depreciation, asset and debt impairment during the year and only correct this figure during the audit period. This has been a challenge over the years despite the advice provided.

It is noted that the consolidated Employee related cost is down against the budget by R537 million, and Electricity bulk purchases (down by R201 million), Inventory Consumables (down by R405 million), Contracted services (down by R605 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 ten-month period ending April 2023.

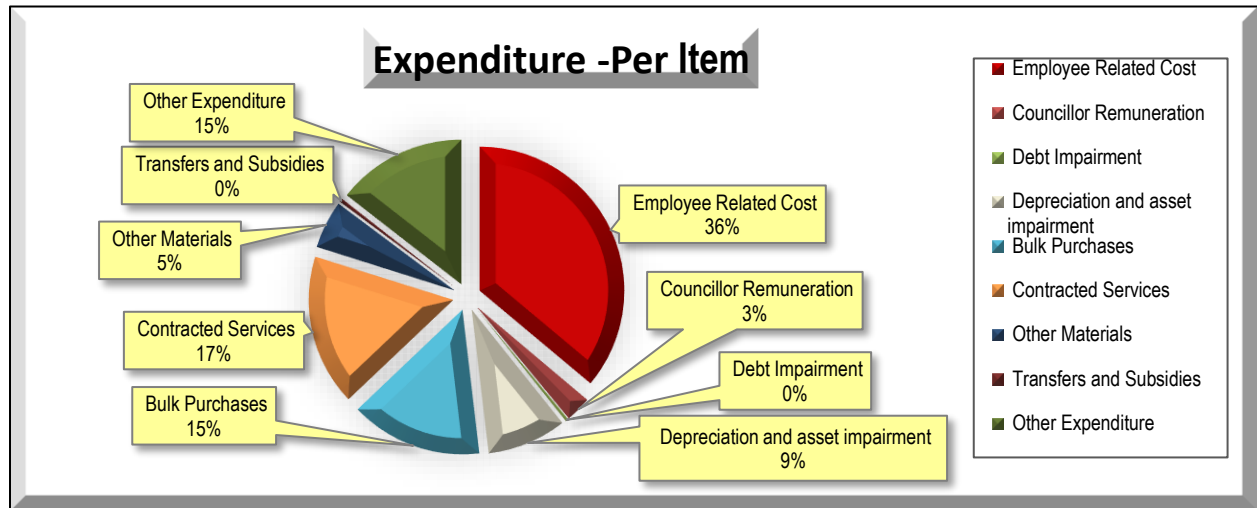
Table 4: Total expenditure contribution per Expenditure Type

Rating	Expenditure Item	R thousands	Percent
1	Employee Related Cost	5 660 426	36%
2	Contracted Services	2 654 133	17%
3	Bulk Purchases	2 316 212	15%
4	Other Expenditure	2 260 937	14%
5	Depreciation and asset impairment	1 380 845	9%
6	Inventory Consumed	836 499	5%
7	Councilor r Remuneration	451 676	3%
8	Transfers and Subsidies	61 419	0%
9	Debt Impairment	49 290	0%
Totals		15 622 148	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 April 2023 with consolidated surplus cash and cash equivalent of R11.509 billion. The Cash and cash equivalents at beginning of the year were R4.387 billion. A net increase in cash and cash equivalents of R7.122 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 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 ten-month period ending 30 April 2023.

Table 5: Operating Revenue per district

Operating Revenue Per District -M10 April 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	5 362 490	5 164 138	96%	992 777	246 386	134 222	119 047	393 718	554 058	2 723 930
Mopani	5 001 838	4 977 071	4 139 274	16 484 568	398%	13 119 460	128 632	24 388	54 220	232 956	391 967	2 532 944
Sekhukhune	3 434 290	3 435 652	2 826 222	3 054 729	108%	125 218	56 098	12 180	30 915	264 049	207 722	2 358 547
Vhembe	4 990 731	5 279 435	4 721 537	4 531 413	96%	384 499	692 445	1 921	55 303	310 035	205 947	2 881 263
Waterberg	3 843 239	3 845 857	3 322 297	2 975 872	90%	654 876	272 458	99 522	70 089	293 003	430 400	1 155 523
Totals	23 654 845	24 017 730	20 371 820	32 210 720	158%	15 276 830	1 396 018	272 234	329 574	1 493 761	1 790 095	11 652 207

Source: National Treasury Local Government Database

As at M10 (April) the original total operating revenue budget for the province stood at R23.654 billion. The year-to-date revenue budget stands at R20.371 billion as at 30 April 2023 of which R32.210 billion was realised and thereby creating overperformance of 58 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 108 percent then Capricorn and Vhembe District municipalities both at 96 percent. Waterberg district recorded the lowest at 90 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 ten-month period ending 30 April 2023.

Table 6: Operating Expenditure per district

Operating Expenditure Per District - M10 April 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	4 989 167	4 675 555	94%	1 402 622	94 126	-	842 753	752 915	712 669	190 270	8 319	671 882
Mopani	4 635 319	4 711 806	3 767 274	3 104 327	82%	1 112 673	109 314	125	173 066	482 817	500 507	265 565	34 320	425 942
Sekhukhune	3 354 882	3 361 193	2 877 962	2 255 957	78%	764 168	111 298	90 347	74 315	104 096	509 189	108 704	10 329	483 511
Vhembe	4 650 606	5 495 567	4 214 886	3 148 887	75%	1 346 955	94 507	(41 182)	255 092	299 902	634 173	130 988	7 970	420 480
Waterberg	3 806 490	3 846 158	3 178 841	2 486 712	78%	1 034 008	42 432	-	35 619	676 480	297 596	140 973	481	259 122
Total	22 681 410	23 676 470	19 028 131	15 671 438	82%	5 660 426	451 676	49 290	1 380 845	2 316 212	2 654 133	836 499	61 419	2 260 937

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 R19.028 billion as at 30 April 2023 of which R15.671 billion was spent during the period yielding under-performance of 18 percent. This is mainly due to municipalities not factoring in depreciation and debt impairments during the financial year. The under expenditure may also be due to implementation of the Funding plans by the 8 municipalities with unfunded budgets. Operating Expenditure per municipality is shown in Appendix – 2.

Capricorn district spent the highest expenditure in relation to its year-to-date budget at 94 percent with Vhembe district being the lowest at 75 percent. Mopani, Waterberg, and Sekhukhune respectively recorded 82, 78 and 78 percent.

6.2.3 Capital spending and sources of finance

Table 7: Capital Expenditure per district

Capital Expenditure Per District -M10 April 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
Capricorn	1 562 728	1 591 966	1 341 485	814 932	61%	54 193	394 064	66 663	-	32 198	28 032	239 782	-
Mopani	1 327 444	1 270 543	1 064 409	732 681	69%	18 693	321 642	-	-	14 963	66 457	310 926	-
Sekhukhune	1 233 089	1 244 274	1 030 214	580 313	56%	16 905	159 314	-	3 641	42 187	12 280	345 592	393
Vhembe	1 788 126	1 888 066	1 500 686	901 186	60%	79 284	38 912	-	9 786	60 558	34 127	677 135	1 384
Waterberg	800 708	978 296	781 145	310 523	40%	25 807	148 637	31 902	30 500	2 626	8 412	62 421	217
Total	6 712 095	6 973 145	5 717 938	3 339 636	58%	194 882	1 062 570	98 565	43 928	152 532	149 308	1 635 856	1 995

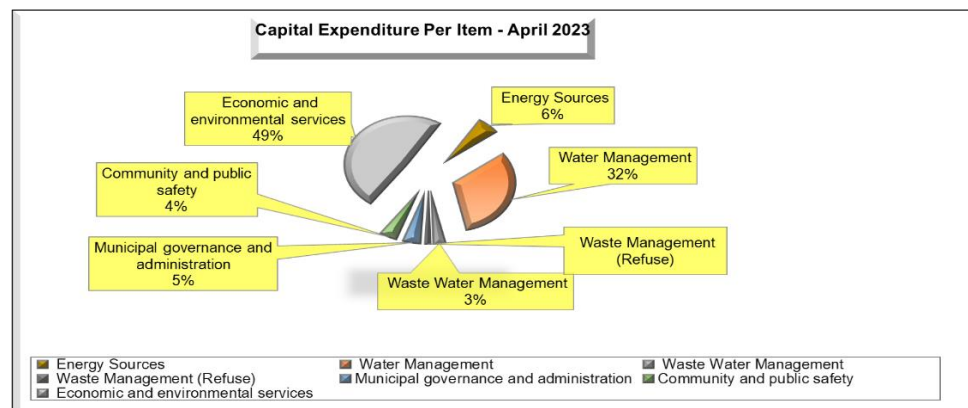
Source: National Treasury Local Government Database

The original capital budget for municipalities in the province stood at R6.712 billion with a reported year-to-date capital budget of R5.717 billion. Actual year to date spending stands at R3.339 billion being 58 percent of the year-to-date budget.

Mopani district reflected the highest capital expenditure against the budget at 69 percent with Waterberg district recording the lowest at 40 percent. Capricorn, Vhembe and Sekhukhune respectively recorded 61 ,60 & 56 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

It can be observed that Economic and Environmental services (49 percent) make up the largest portion of year-to-date capital expenditure with Waste management being the lowest at 1 percent. Water management is the second highest at 32 percent with Energy sources at 6 percent, Community and public safety at 4 percent, Municipal governance and administration at 5 percent and Waste - water management at 3 percent.

Table 8 below further provides for the sources to finance to the above capital expenditure for M10 of 2022/23 financial year.

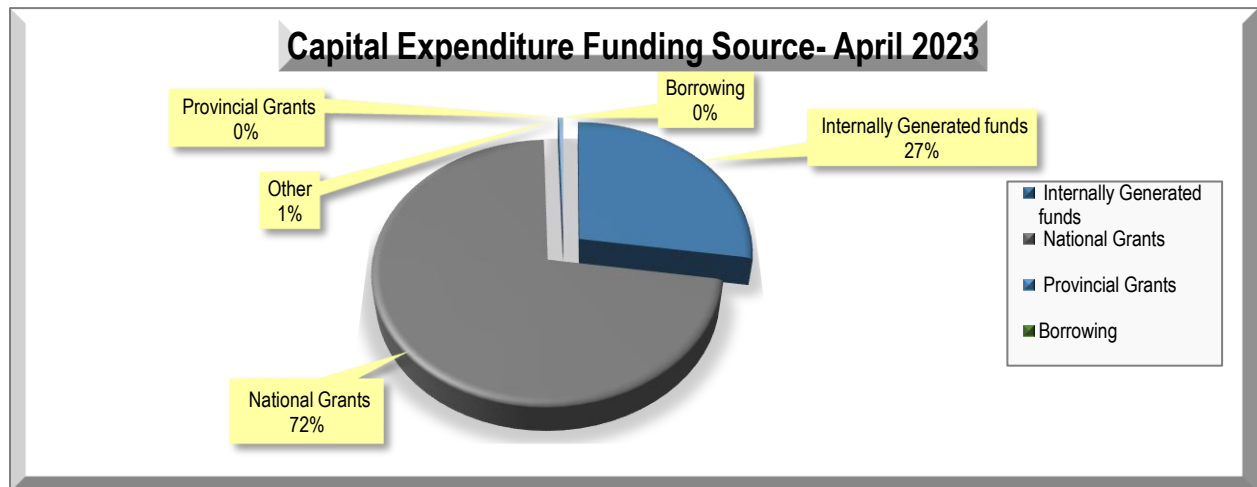
Table 8: Source of Finance for Capital Expenditure

Capital Sources of Finance per District - M10 April 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 Municipal Grants	Other Transfers & Grants		
Capricorn	1 562 728	1 591 966	1 341 485	814 932	61%	-	-	186 477	-	628 456	-	-	-	-	-
Mopani	1 327 444	1 270 543	1 064 409	732 681	69%	-	-	187 413	-	545 168	-	-	-	-	100
Sekhukhune	1 233 089	1 244 274	1 030 214	580 313	56%	-	-	184 781	-	391 639	1 658	-	-	642	1 593
Vhembe	1 788 126	1 888 066	1 500 686	901 186	60%	-	-	347 544	-	570 312	-	-	-	-	(16 670)
Waterberg	800 708	978 296	781 145	310 523	40%	-	-	14 802	-	295 722	-	-	-	-	-
Total	6 712 095	6 973 145	5 717 938	3 339 636	58%	-	-	921 017	-	2 431 296	1 658	-	-	642	(14 977)

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 73 percent (R2.431 billion) of the year-to-date actual capital funding of R3.339 billion with own revenue making up 27 percent (R921 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

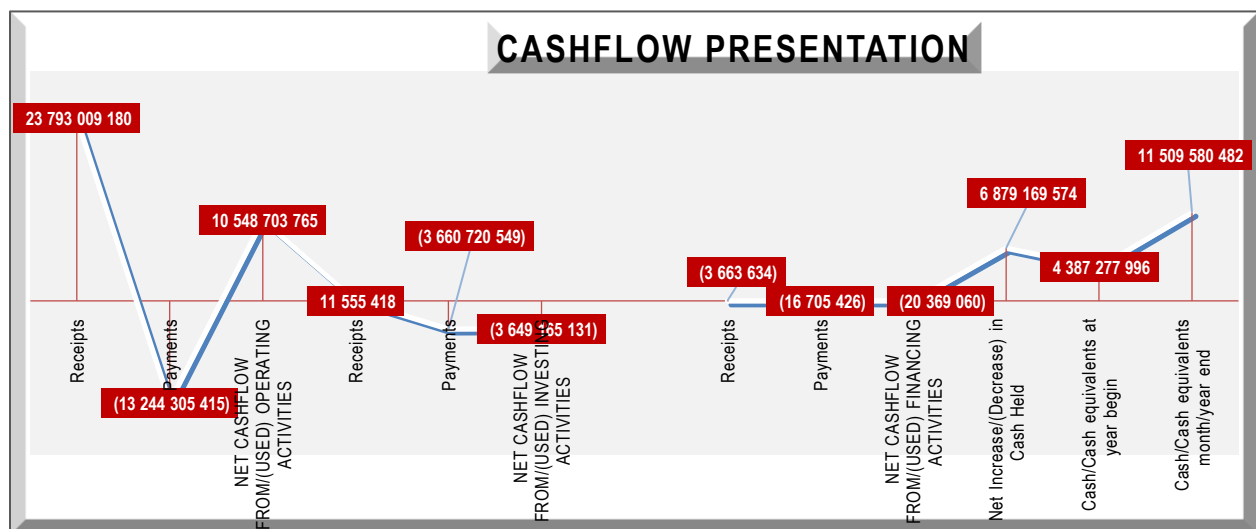
Table 9: Cash Flow

Cashflow M10 April 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	8 639 694	(4 278 163)	4 361 531	1 915	(934 083)	(932 168)	(2 171)	(23)	(2 193)	3 427 170	1 259 161	4 775 745
Mopani	3 553 636	(2 359 130)	1 194 507	4 248	(658 628)	(654 380)	(3)	(6 800)	(6 803)	533 324	413 245	867 502
Sekhukhune	2 323 606	(2 412 234)	(88 628)	-	(569 860)	(569 860)	(549)	(4 790)	(5 339)	(663 826)	891 120	249 075
Vhembe	5 627 249	(2 249 115)	3 378 134	1 525	(1 170 797)	(1 169 272)	(506)	-	(506)	2 208 357	1 737 470	3 957 509
Waterberg	3 648 824	(1 945 665)	1 703 159	3 867	(327 353)	(323 486)	(436)	(5 093)	(5 528)	1 374 145	86 282	1 659 749
Total	23 793 009	(13 244 305)	10 548 704	11 555	(3 660 721)	(3 649 165)	(3 664)	(16 705)	(20 369)	6 879 170	4 387 278	11 509 580

Source: National Treasury Local Government Database

Figure 5: Cash flow Statement



Source: National Treasury Local Government Database

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

From the information provided municipalities in the province closed the month of April 2023 with a surplus cash and cash equivalent of R11.509 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 R7.122 billion was realised during the period.

6.2.5 Debt Management

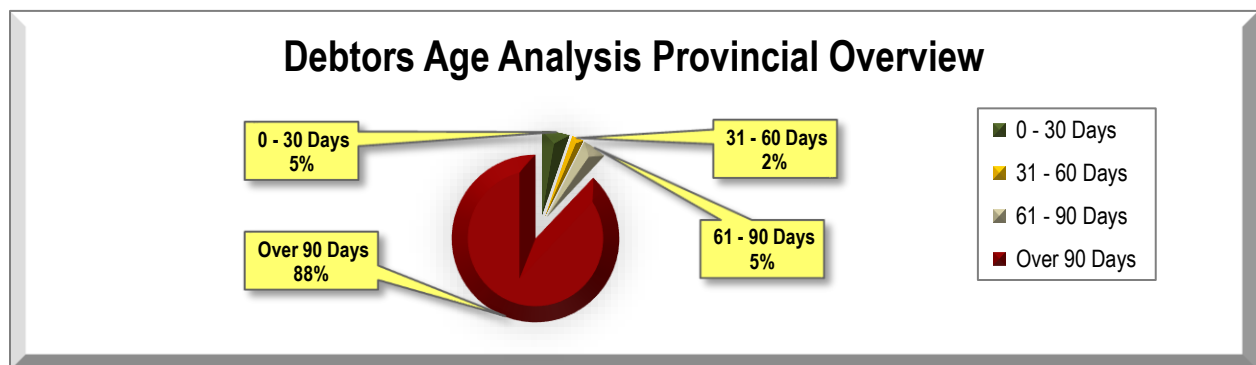
Table 10: Debtors Age Analysis

Debtors Detail - M10 April 2023

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total
	Total	%	Total	%	Total	%	Total	%	Total
	Capricorn	30 527	2%	32 954	3%	24 520	2%	1 163 122	93%
Mopani	286 926	6%	40 533	1%	121 601	3%	4 073 486	90%	4 522 546
Sekhukhune	64 534	5%	24 491	2%	34 929	3%	1 149 809	90%	1 273 763
Vhembe	128 308	4%	124 610	4%	347 997	10%	2 750 112	82%	3 351 027
Waterberg	149 147	6%	70 811	3%	69 865	3%	2 166 711	88%	2 456 534
Total	659 442	5%	293 399	2%	598 912	5%	11 303 240	88%	12 854 993

Source: National Treasury Local Government Database

Figure 6: Debtors Age Analysis - Provincial Overview



Source: National Treasury Local Government Database

Figure 6 reveals that 88 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 Capricorn at 93 percent with Vhembe having the lowest at 82 percent. Mopani, Sekhukhune, and Waterberg respectively recorded 90,90 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. It must be noted that 4 municipalities as stated in section 4 of the report did not provide their debtors book information and thus the reported debtor amounts are understated and misrepresented.

Table 11: Debtors by Customer per district

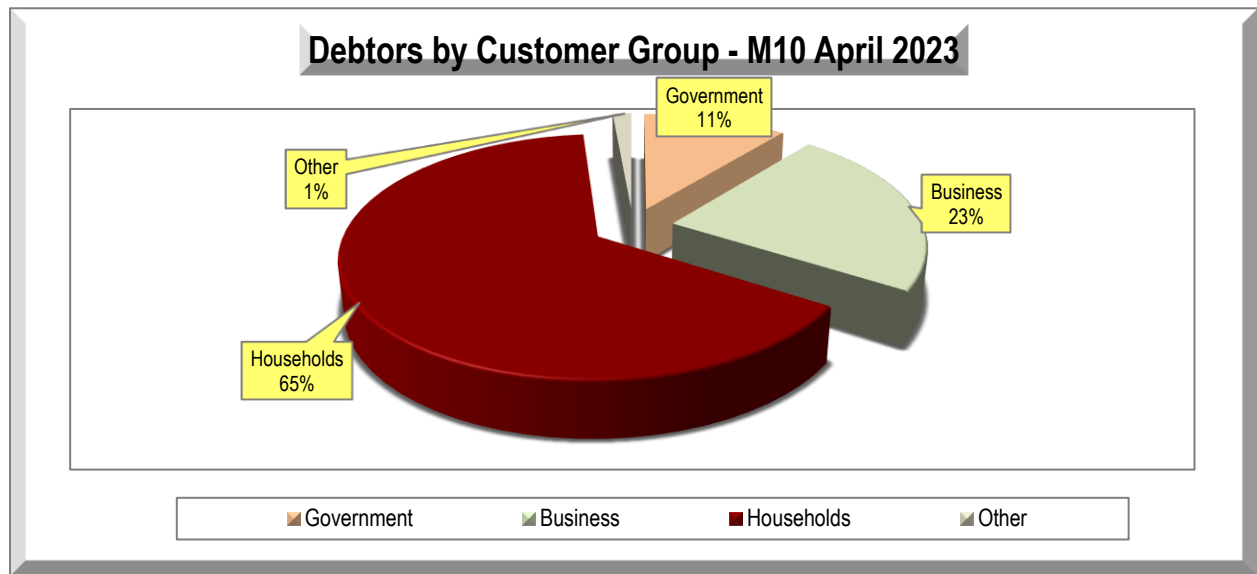
Debtors by Customer Group - M10 April 2023

R thousands	Government		Business		Households		Other		Total
	Total	%	Total	%	Total	%	Total	%	
Capricorn	224 963	18%	895 844	72%	102 729	8%	27 588	0	1 251 124
Mopani	311 220	7%	807 992	18%	3 233 817	72%	169 517	4%	4 522 546
Sekhukhune	297 671	23%	344 431	27%	648 643	51%	-16 981	-1%	1 273 764
Vhembe	363 144	11%	585 437	17%	2 402 448	72%	0	0%	3 351 029
Waterberg	199 840	8%	340 453	14%	1 915 349	78%	891	0%	2 456 533
Total	1 396 838	11%	2 974 157	23%	8 302 986	65%	181 015	0%	12 854 996

Source: National Treasury Local Government Database

Table 11 indicates that the total debtors up to the end of April 2023 categorised by customer group amounted to R12.854 billion. Outstanding debtors in respect of Households are the highest at R8.302 billion or 65 percent of the total debtors and government debts due to municipalities amounts to R1.396 billion (11 percent) with business category at R2.974 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:

- Despite the pandemic effects, credit control needs to be emphasised mostly over households.
- Government forums which have already been established need to continue their effective mandate over resolving the government debt as it currently accounts for 11 percent of the total outstanding debt.
- Limpopo Treasury will continue to monitor the payments by departments through Departmental In Year Monitoring System.
- Municipalities are not correctly classifying their debts and there is a significant understatement of debtors.

6.2.6 Creditors Management

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

Table 12: Creditors Age Analysis per District

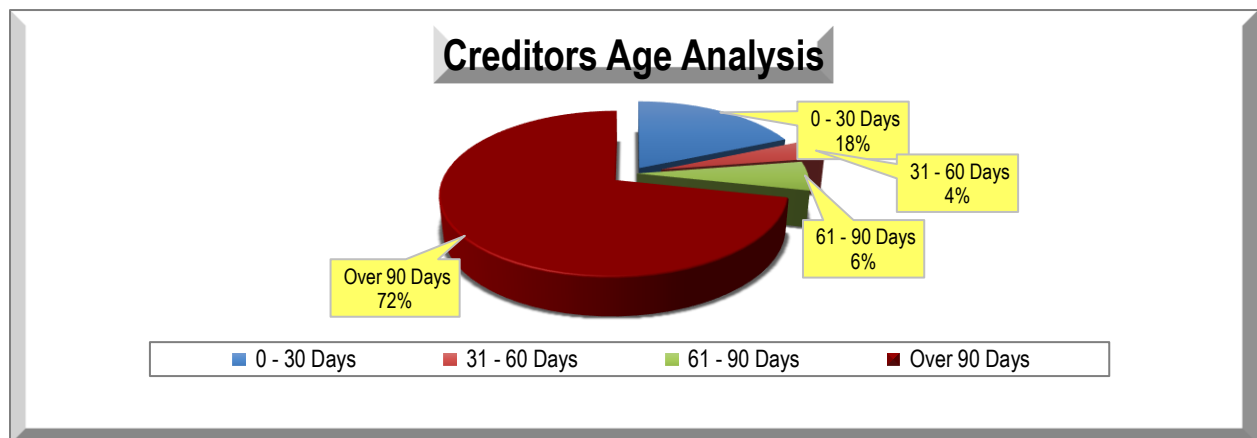
Creditor Age Analysis - M10 April 2023

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total
	Total	%	Total	%	Total	%	Total	%	Total
Capricorn	90 191	99%	127	0%	6	0%	1 027	1%	91 351
Mopani	84 042	27%	11 114	4%	7 359	2%	210 238	67%	312 753
Sekhukhune	37 659	37%	819	1%	62 307	62%	-1	0%	100 784
Vhembe	14 807	65%	4 334	19%	1 622	7%	2 187	10%	22 950
Waterberg	85 831	7%	51 103	4%	26 639	2%	992 888	86%	1 156 461
Total	312 530	19%	67 497	4%	97 933	6%	1 206 339	72%	1 684 299

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 April 2023 categorized by district amounted to R1.684 billion. Outstanding

creditors in the bracket “Over 90 days” are the highest at R1.206 billion or 72 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

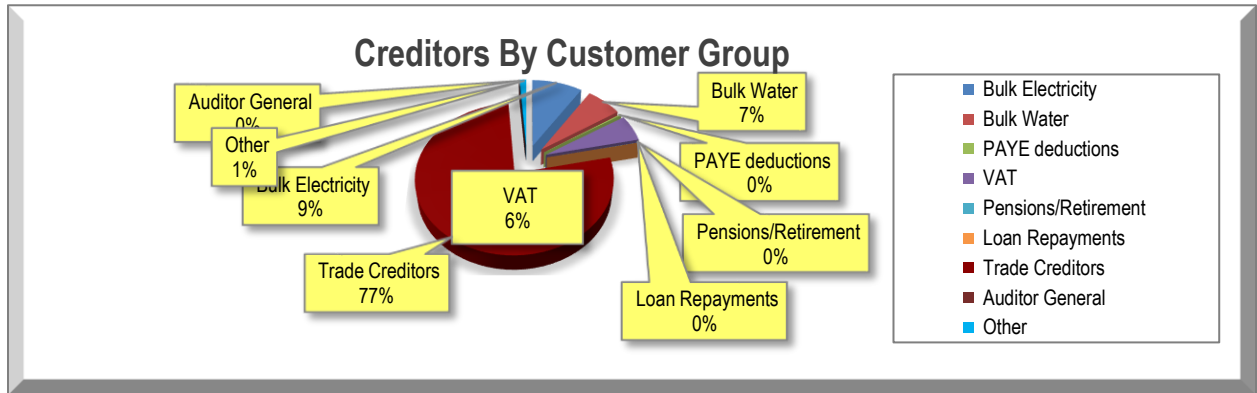
Creditor Age Analysis - M10 April 2023

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	65 484	72%	21 706	24%	-	0%	-	0%	-	0%	-	0%	2 744	3%	-	0,00%	1 418	
Mopani	16 749	5%	-	0%	-	0%	-	0%	410	0%	-	0%	294 954	94%	-	0,00%	642	0%	312 755
Sekhukhune	-	0%	62 235	62%	-	0%	-	0%	-	0%	-	0%	21 047	21%	-	0,00%	17 503	17%	100 785
Vhembe	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	22 913	100%	37	0,16%	-	0%	22 950
Waterberg	71 605	6%	26 560	2%	4 209	0%	95 148	8%	-	0%	-	0%	958 135	82%	661	0,06%	142	0%	1 156 460
Total	153 838	9%	110 501	7%	4 209	0%	95 148	6%	410	0%	-	0%	1 299 793	77,2%	698	0,04%	19 705	1%	1 684 302

Source: National Treasury Local Government Database

Table 13 shows creditors by District and by item, Figure 9 below then further provides for creditors by customer group. 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	264 033	166 506	72 537	70 638	25 108	25 088	1 897	3 191	2 763	134 584	72 524
Mopani	848 857	585 050	-	-	78 144	60 306	-	-	3 708	4	-	-
Sekhukhune	846 930	353 900	-	-	101 000	28 097	-	-	2 451	-	-	-
Vhembe	1 011 354	461 904	-	-	52 054	35 409	15 000	-	2 407	1 705	-	-
Waterberg	326 303	158 958	-	-	80 200	20 592	-	-	2 281	751	-	-
Total	3 438 109	1 823 845	166 506	72 537	382 036	169 512	40 088	1 897	14 038	5 222	134 584	72 524

Source: National Treasury Local Government Database

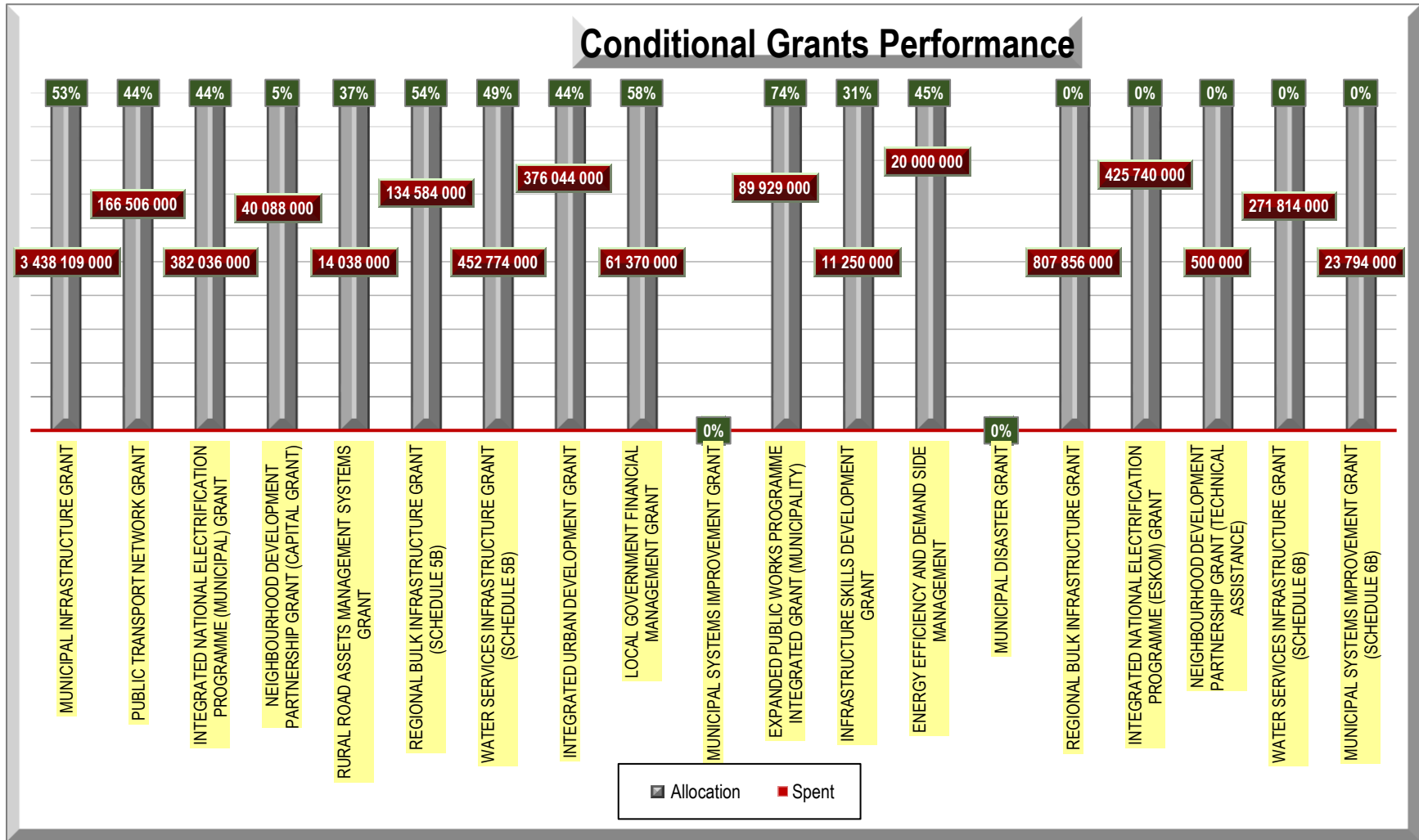
R thousands	Water Services Infrastructure Grant (Schedule 5B)		Integrated Urban Development Grant		Local Government Financial Management Grant		Improvement Grant (Schedule 5B)		Programme Integrated Grant (Municipality)		Infrastructure Skills Development Grant	
	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent
Capricorn	228 124	129 529	376 044	165 939	10 100	6 310	-	-	20 054	17 783	6 000	-
Mopani	35 000	25 304	-	-	14 350	8 852	-	-	27 271	17 810	-	-
Sekhukhune	20 000	-	-	-	12 620	7 027	-	-	19 326	13 834	-	-
Vhembe	60 000	19 736	-	-	12 150	4 051	-	-	16 026	11 704	5 250	3 540
Waterberg	109 650	48 783	-	-	12 150	9 257	-	-	7 252	5 419	-	-
Total	452 774	223 353	376 044	165 939	61 370	35 498	-	-	89 929	66 549	11 250	3 540

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	69	-	-	-	-	94 239	-	-	-	-	-	2 787	-	1 543 020	758 491
Mopani	11 000	6 162	-	-	587 856	-	73 449	-	-	-	44 362	-	4 192	-	1 728 189	703 488
Sekhukhune	-	-	-	-	130 000	-	142 714	-	-	-	51 652	-	4 192	-	1 330 885	402 857
Vhembe	-	-	-	-	50 000	-	77 425	-	500	-	-	-	6 300	-	1 308 466	538 049
Waterberg	8 000	2 858	-	-	40 000	-	37 913	-	-	-	175 800	-	6 323	-	805 872	246 619
Total	20 000	9 089	-	-	807 856	-	425 740	-	500	-	271 814	-	23 794	-	6 716 432	2 649 503

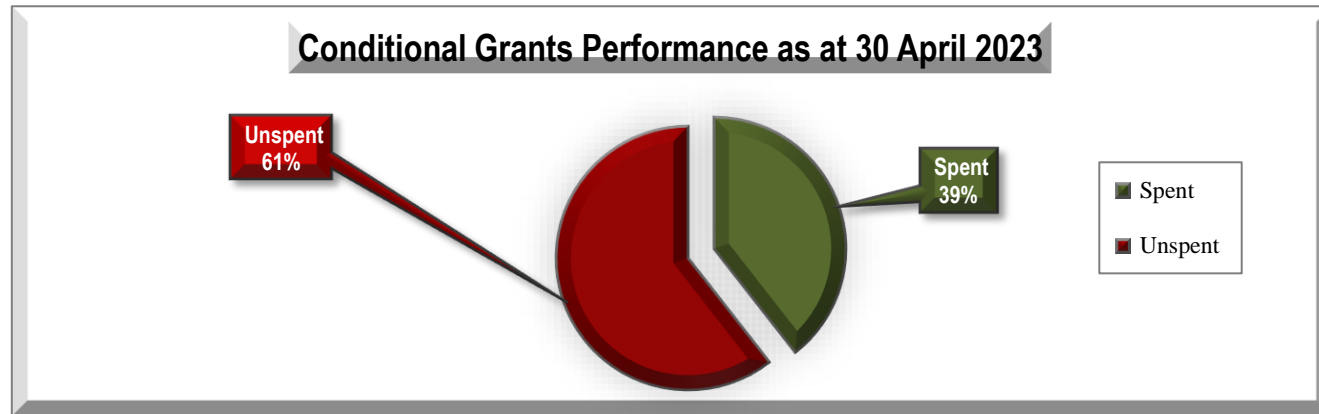
Source: National Treasury Local Government Database

Figure 10: Conditional Grants



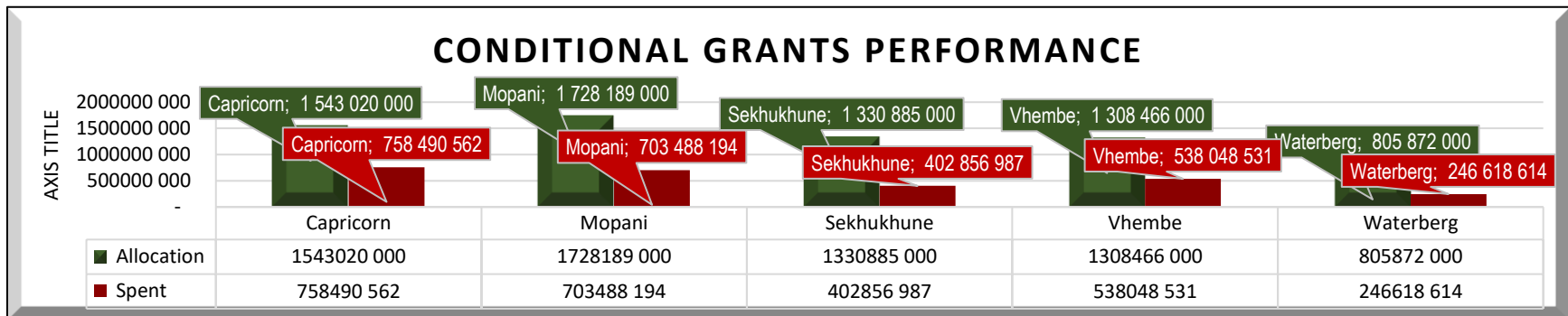
Source: National Treasury Local Government Database

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 April 2023, the aggregate conditional grants spending stands at 39 percent, based on a straight-line projection the expenditure should be 83 percent, which indicates that grant spending is lagging as at 30 April 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 April 2023.

Table 15: mSCOA uploads

Municipality	Code	Financial,Year																
		2023																
		SUBMISSIONCODE																
		TABB	PRTA	ORGB	PROR	ADJB	PRAD	M01	M02	M03	M04	M05	M06	M07	M08	M09	M10	MCUM
Ba-Phalaborwa	LIM334																	
Bela Bela	LIM366																	
Blouberg	LIM351																	
Capricorn	DC35																	
Collins Chabane	LIM345																	
Elias Motsaedi	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.

LPT participates in grant management meetings that are hosted by CoGHSTA aimed at assisting municipalities to ascertain challenges linked to slow spending of grants. LPT monitors the budget funding plans of municipalities to ensure that municipalities adhere to the targets outlined in those respective plans. This will assist in ensuring that municipalities gradually put in the required mechanisms to ensure the turn-around of finances and ensure the implementation of adopted funding plans, UIFW strategies and reduction strategies for cost of consultants.

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 - M10 April 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	265 744	307 767	116%	25 058	3 518	1 439	1 640	8 504	30 231	224 751	12 624
Capricorn	897 096	935 715	829 070	891 209	107%	-	55 783	8 892	-	69 197	-	757 337	(0)
Lepelle-Nkumpi	565 312	583 892	411 778	378 295	92%	-	0	-	5 776	11 122	32 410	314 958	14 028
Molemole	264 926	262 637	218 822	229 480	105%	7 116	(17)	(2)	2 104	20 401	27 299	171 635	943
Polokwane	4 338 280	4 378 337	3 637 076	3 357 386	92%	960 602	187 101	123 893	109 527	230 729	464 118	1 255 248	26 169
Total	6 384 747	6 479 714	5 362 490	5 164 138	96%	992 777	246 386	134 222	119 047	339 953	554 058	2 723 930	53 765
Ba-phalaborwa	627 769	627 394	522 829	390 956	75%	101 692	-	-	15 366	4 097	145 939	78 936	44 926
Greater Giyani	530 902	521 583	434 653	400 512	92%	-	-	-	6 828	23 645	60 208	282 558	27 274
Greater Letaba	464 773	456 273	382 211	423 797	111%	13 991	1 676	228	4 571	25 083	10 247	367 472	529
Greater Tzaneen	1 474 204	1 506 073	1 229 217	13 647 075	1110%	13 003 777	-	-	23 533	42 012	68 383	493 763	15 608
Maruleng	326 484	328 241	277 205	296 026	107%	0	4 151	402	3 922	22 510	107 191	157 134	716
Mopani	1 577 706	1 537 506	1 293 160	1 326 202	103%	-	122 805	23 758	-	26 557	-	1 153 082	-
Total	5 001 838	4 977 071	4 139 274	16 484 568	398%	13 119 460	128 632	24 388	54 220	143 903	391 967	2 532 944	89 052
Elias Mtsosaledi	601 351	628 262	632 767	581 435	92%	74 058	-	-	7 859	8 032	45 760	338 541	107 185
Ephraim Mogale	336 543	337 589	310 884	283 053	91%	51 160	-	-	4 281	11 557	28 641	178 826	8 588
Tubatse Fetakgom	867 841	867 841	723 201	680 815	94%	-	-	-	18 639	31 233	95 321	526 933	8 688
Makhuduthamaga	397 606	406 763	338 970	395 758	117%	-	-	-	136	11 586	38 000	334 248	11 787
Sekhukhune	1 230 949	1 195 198	820 400	1 113 669	136%	-	56 098	12 180	-	65 045	-	979 999	348
Total	3 434 290	3 435 652	2 826 222	3 054 729	108%	125 218	56 098	12 180	30 915	127 453	207 722	2 358 547	136 596
Makhado	1 234 229	1 266 848	1 048 096	886 885	85%	278 470	-	1	11 889	38 455	81 628	450 226	26 217
Musina	451 044	525 554	420 576	333 911	79%	106 029	25 604	1 897	15 795	16 859	21 099	144 041	2 587
Collins Chabane	599 627	621 755	590 096	492 750	84%	-	-	-	4 212	35 411	26 211	421 793	5 123
Thulamela	842 804	829 368	787 121	772 809	98%	-	-	-	23 228	69 051	77 009	574 993	28 528
Vhembe	1 863 027	2 035 910	1 875 649	2 045 057	109%	-	666 840	23	180	87 547	-	1 290 210	256
Total	4 990 731	5 279 435	4 721 537	4 531 413	96%	384 499	692 445	1 921	55 303	247 323	205 947	2 881 263	62 711
Bela bela	505 848	506 043	423 323	421 220	100%	97 932	32 579	16 436	7 900	15 017	91 595	122 004	37 757
Lephalale	741 670	739 463	616 219	440 890	72%	118 242	39 587	17 791	13 521	36 225	78 080	127 014	10 430
Modimolle-Mookgo	738 358	741 489	617 177	628 790	102%	171 294	82 459	25 236	17 016	73 048	113 799	137 140	8 797
Mogalakwena	1 239 285	1 239 285	1 125 146	1 021 210	91%	216 830	80 359	16 894	16 514	63 409	75 719	534 644	16 841
Thabazimbi	465 087	466 037	388 142	312 515	81%	50 578	37 474	23 164	15 139	27 538	71 207	87 313	102
Waterberg	152 992	153 541	152 290	151 247	99%	-	-	-	-	3 840	-	147 408	-
Total	3 843 239	3 845 857	3 322 297	2 975 872	90%	654 876	272 458	99 522	70 089	219 076	430 400	1 155 523	73 927

Source: National Treasury Local Government Database

Appendix - 2: Operating Expenditure

Appendix 2: Operating Expenditure - M10 April 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 Consumeed	Transfers and Subsidies	Other Expenditure
Blouberg	365 039	364 326	303 431	285 949	94%	104 215	15 024	-	35 009	37 114	48 276	834	-	45 477
Capricorn	980 728	1 028 315	635 529	606 447	95%	273 579	13 436	-	62 894	-	93 334	47 003	-	116 200
Lepelle-Nkumpi	435 610	415 729	345 192	232 705	67%	83 054	19 751	-	23 387	-	37 584	1 502	-	67 428
Molemole	244 706	245 327	202 247	201 246	100%	82 966	11 190	-	29 030	8 225	32 159	5 637	-	32 040
Polokwane	4 208 030	4 208 050	3 502 768	3 349 208	96%	858 808	34 724	-	692 434	707 576	501 316	135 295	8 319	410 737
Total	6 234 113	6 261 747	4 989 167	4 675 555	94%	1 402 622	94 126	-	842 753	752 915	712 669	190 270	8 319	671 882
Ba-phalaborwa	627 031	630 031	525 026	413 446	79%	139 218	15 052	-	45 801	98 103	52 277	19 639	125	43 230
Greater Giyani	548 611	554 868	462 390	316 788	69%	133 514	19 196	-	-	-	113 688	3 885	50	46 455
Greater Letaba	389 889	405 293	334 150	344 123	103%	106 917	24 377	3	34 135	11 432	92 275	13 837	-	61 147
Greater Tzaneen	1 400 281	1 432 599	1 045 995	1 046 617	100%	289 948	24 263	-	93 131	372 684	62 540	62 480	34 145	107 426
Maruleng	266 434	271 485	228 339	158 169	69%	62 162	9 386	-	-	599	41 224	4 544	-	40 254
Mopani	1 403 074	1 417 531	1 171 375	825 186	70%	380 915	17 040	122	-	-	138 501	161 179	-	127 430
Total	4 635 319	4 711 806	3 767 274	3 104 327	82%	1 112 673	109 314	125	173 066	482 817	500 507	265 585	34 320	425 942
Elias Msoaledi	597 283	557 071	586 541	513 656	88%	137 983	20 512	90 347	49 712	72 049	58 651	35 731	1 667	47 005
Ephraim Mogale	373 245	385 466	318 313	175 785	55%	67 907	9 555	-	-	32 047	31 036	1 138	-	34 103
Tubase Fetakgomo	798 816	862 374	703 815	575 910	82%	176 304	33 124	-	-	-	190 408	1 696	4 814	169 563
Makhuduthamaga	374 952	406 582	338 818	326 471	96%	81 381	19 851	-	24 603	-	138 289	2 589	3 848	55 909
Sekhukhune	1 210 586	1 149 700	930 475	664 135	71%	300 593	28 256	-	-	-	90 805	67 551	-	176 931
Total	3 354 882	3 361 193	2 877 962	2 255 957	78%	764 168	111 298	90 347	74 315	104 096	509 189	108 704	10 329	483 511
Makhado	1 205 339	1 265 752	1 040 697	938 264	90%	275 896	23 620	-	112 084	208 459	175 363	36 025	-	106 816
Musina	446 041	473 435	388 137	289 972	75%	124 823	8 622	-	-	91 443	22 304	2 058	3 757	36 964
Collins Chabane	408 844	482 043	384 643	351 852	91%	107 339	23 719	-	21 381	-	119 396	11 388	933	67 696
Thulamela	814 844	1 046 218	776 964	573 673	74%	264 098	26 567	(41 182)	55 654	-	159 182	10 851	2 879	95 623
Vhembe	1 775 538	2 228 118	1 624 444	995 126	61%	574 799	11 979	-	65 974	-	157 927	70 666	400	113 381
Total	4 650 606	5 495 567	4 214 886	3 148 887	75%	1 346 955	94 507	(41 182)	255 092	299 902	634 173	130 988	7 970	420 480
Bela bela	483 739	493 465	408 952	310 449	76%	120 015	6 366	-	-	96 805	27 885	21 864	-	37 514
Lephalale	738 587	737 669	586 984	479 277	82%	175 146	11 013	-	29 528	117 962	37 767	34 244	417	73 199
Modimolle-Mookgopong	733 428	732 759	610 787	494 325	81%	208 838	1 250	-	829	190 462	36 397	16 270	-	40 279
Mogalakwena	1 232 626	1 232 085	1 037 623	786 765	76%	301 529	8 823	-	-	214 508	160 617	35 722	64	65 502
Thabazimbi	434 413	466 263	381 123	274 256	72%	130 118	7 891	-	-	56 743	26 968	32 873	-	19 663
Waterberg	183 696	183 916	153 373	141 640	92%	98 363	7 088	-	5 263	-	7 961	-	-	22 966
Total	3 806 490	3 846 158	3 178 841	2 486 712	78%	1 034 008	42 432	-	35 619	676 480	297 596	140 973	481	259 122

Source: National Treasury Local Government Database

Appendix - 3: Capital Source of Finance

Appendix 3: Capital Source of Finance - M10 April 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	Shortfall
										National Grants	Provincial Grants	District Municipality Grants	Other Transfers & Grants		
Blouberg	85 466	110 185	87 189	73 890	85%			750	-	73 141	-	-	-	-	-
Capricorn	380 041	461 366	374 825	322 125	86%			83 998	-	238 127	-	-	-	-	-
Lepelle-Nkumpi	191 330	236 492	181 148	32 463	18%			12 087	-	20 375	-	-	-	-	-
Molemole	58 022	58 831	48 727	35 337	73%			11 133	-	24 204	-	-	-	-	-
Polokwane	847 868	725 093	649 595	351 117	54%			78 509	-	272 609	-	-	-	-	-
Total	1 562 728	1 591 966	1 341 485	814 932	61%	-	-	186 477	-	628 456	-	-	-	-	-
Ba-phalaborwa	44 877	44 877	37 398	27 274	73%			246	-	27 028	-	-	-	-	-
Greater Giyani	148 172	138 208	115 173	77 734	67%			43 999	-	33 735	-	-	-	-	-
Greater Letaba	136 192	112 214	99 106	94 006	95%			40 315	-	53 590	-	-	-	-	100
Greater Tzaneen	295 368	265 634	213 789	94 036	44%			16 534	-	77 502	-	-	-	-	-
Maruleng	142 073	149 531	127 629	117 945	92%			83 242	-	34 703	-	-	-	-	-
Mopani	560 763	560 079	471 314	321 686	68%			3 077	-	318 609	-	-	-	-	-
Total	1 327 444	1 270 543	1 064 409	732 681	69%	-	-	187 413	-	545 168	-	-	-	-	100
Elias Motsoaledi	98 041	105 377	95 671	79 237	83%			13 334	-	65 903	-	-	-	-	-
Ephraim Mogale	71 464	72 661	44 248	36 730	83%			8 915	-	27 476	-	-	-	-	340
Tubatse Fetakgomo	385 809	264 561	248 759	145 734	59%			57 476	-	84 705	1 658	-	-	642	1 253
Makhuduthamaga	188 569	189 097	157 581	158 820	101%			97 150	-	61 671	-	-	-	-	-
Sekhukhune	489 206	612 578	483 955	159 792	33%			7 907	-	151 885	-	-	-	-	-
Total	1 233 089	1 244 274	1 030 214	580 313	56%	-	-	184 781	-	391 639	1 658	-	-	642	1 593
Makhado	449 888	435 866	366 493	190 089	52%			96 916	-	112 034	-	-	-	-	(18 861)
Musina	37 713	59 006	44 203	28 447	155%			9 086	-	17 112	-	-	-	-	2 249
Collins Chabane	289 600	339 334	257 911	253 845	98%			150 115	-	103 730	-	-	-	-	-
Thulamela	363 709	348 312	283 720	120 536	42%			43 634	-	76 901	-	-	-	-	-
Vhembe	647 216	705 548	548 359	308 270	56%			47 793	-	260 536	-	-	-	-	(59)
Total	1 788 126	1 888 066	1 500 686	901 186	60%	-	-	347 544	-	570 312	-	-	-	-	(16 670)
Bela bela	97 309	99 402	82 346	49 452	60%			2 781	-	46 672	-	-	-	-	-
Lephalale	183 027	234 144	190 619	30 646	16%			8 697	-	21 949	-	-	-	-	-
Modimolle-Mookgop	139 977	253 826	192 504	46 201	24%			416	-	45 785	-	-	-	-	-
Mogalakwena	265 381	272 081	217 564	158 908	73%			2 908	-	156 000	-	-	-	-	-
Thabazimbi	115 014	118 514	97 945	25 316	26%			-	-	25 316	-	-	-	-	-
Waterberg	-	330	165	-	0%			-	-	-	-	-	-	-	-
Total	800 708	978 296	781 145	310 523	40%	-	-	14 802	-	295 722	-	-	-	-	-

Source: National Treasury Local Government Database

Appendix – 4: Capital Expenditure (Detail)

Appendix 4: Capital Expenditure - M10 April 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	87 189	73 890	85%	16 901	-	-	-	136	-	56 853	-
Capricorn	380 041	461 366	374 825	322 125	86%	-	302 348	6 305	-	1 204	12 267	-	-
Lepelle-Nkumpi	191 330	236 492	181 148	32 463	18%	-	-	-	-	7 020	-	25 442	-
Molemole	58 022	58 831	48 727	35 337	73%	5 102	-	-	-	1 975	2 170	26 090	-
Polokwane	847 868	725 093	649 595	351 117	54%	32 190	91 716	60 358	-	21 862	13 595	131 396	-
Total	1 562 728	1 591 966	1 341 485	814 932	61%	54 193	394 064	66 663	-	32 198	28 032	239 782	-
Ba-phalaborwa	44 877	44 877	37 398	27 274	73%	4 746	460	-	-	246	6 656	15 166	-
Greater Giyani	148 172	138 208	115 173	77 734	67%	187	-	-	-	6 739	42 341	28 467	-
Greater Letaba	136 192	112 214	99 106	94 006	95%	9 532	-	-	-	708	5 397	78 369	-
Greater Tzaneen	295 368	265 634	213 789	94 036	44%	4 227	-	-	-	3 828	3 840	82 140	-
Maruleng	142 073	149 531	127 629	117 945	92%	-	-	-	-	2 939	8 223	106 783	-
Mopani	560 763	560 079	471 314	321 686	68%	-	321 182	-	-	504	-	-	-
Total	1 327 444	1 270 543	1 064 409	732 681	69%	18 693	321 642	-	-	14 963	66 457	310 926	-
Elias Motsoaledi	98 041	105 377	95 671	79 237	83%	11 717	-	-	1 265	2 090	2 436	61 729	-
Ephraim Mogale	71 464	72 661	44 248	36 730	83%	2 545	-	-	845	1 087	-	31 860	393
Tubatse Fetakgomo	385 809	264 561	248 759	145 734	59%	-	-	-	1 531	15 922	9 501	118 780	-
Makhuduthamaga	188 569	189 097	157 581	158 820	101%	2 643	-	-	-	22 610	344	133 223	-
Sekhukhune	489 206	612 578	483 955	159 792	33%	-	159 314	-	-	478	-	-	-
Total	1 233 089	1 244 274	1 030 214	580 313	56%	16 905	159 314	-	3 641	42 187	12 280	345 592	393
Makhado	449 888	435 866	366 493	190 089	52%	55 852	-	-	781	14 744	7 712	111 001	-
Musina	37 713	59 006	44 203	28 447	64%	4 512	-	-	-	3 369	3 260	17 306	-
Collins Chabane	289 600	339 334	257 911	253 845	98%	18 920	-	-	2 591	37 233	6 548	188 553	-
Thulamela	363 709	348 312	283 720	120 536	42%	-	-	-	6 415	5 813	16 607	91 702	-
Vhembe	647 216	705 548	548 359	308 270	56%	-	38 912	-	-	(601)	-	268 574	1 384
Total	1 788 126	1 888 066	1 500 686	901 186	60%	79 284	38 912	-	9 786	60 558	34 127	677 135	1 384
Bela bela	97 309	99 402	82 346	49 452	60%	2 530	11 468	19 698	275	513	-	14 969	-
Lephalale	183 027	234 144	190 619	30 646	16%	1 041	19 267	4 537	491	2 058	2 240	794	217
Modimolle-Mookgopong	139 977	253 826	192 504	46 201	24%	20 461	2 531	3 776	-	54	621	18 757	-
Mogalakwena	265 381	272 081	217 564	158 908	73%	1 776	101 813	3 891	29 734	-	3 551	18 144	-
Thabazimbi	115 014	118 514	97 945	25 316	26%	-	13 559	-	-	-	2 000	9 757	-
Waterberg	-	330	165	-	0%	-	-	-	-	-	-	-	-
Total	800 708	978 296	781 145	310 523	40%	25 807	148 637	31 902	30 500	2 626	8 412	62 421	217

Source: National Treasury Local Government Database

Appendix – 5: Cash Flows

R thousands	NET CASHFLOW FROM/(USED) OPERATING ACTIVITIES	NET CASHFLOW FROM/(USED) INVESTING ACTIVITIES	NET CASHFLOW FROM/(USED) FINANCING ACTIVITIES	Net Increase/(Decrease) in Cash Held	Cash/Cash equivalents at year begin	Cash/Cash equivalents month/year end
Blouberg	(61 909)	(73 890)	-	(135 799)	89 434	43 146
Capricorn	638 865	(355 053)	(23)	283 789	427 266	711 054
Lepelle-Nkumpi	392 351	(32 463)	-	359 888	404 513	764 315
Molemole	232 392	(35 337)	-	197 055	105 277	302 322
Polokwane	3 159 832	(435 424)	(2 171)	2 722 238	232 670	2 954 908
Total	4 361 531	(932 168)	(2 193)	3 427 170	1 259 161	4 775 745
Ba-phalaborwa	333 533	(19 232)	(6 800)	307 501	-	307 501
Greater Giyani	4 165	-	-	4 165	-	4 165
Greater Letaba	265 994	(106 236)	(3)	159 755	1 961	161 223
Greater Tzaneen	(1 008 022)	(105 713)	-	(1 113 735)	-	(966 274)
Maruleng	225 912	(106 388)	-	119 524	154 227	274 273
Mopani	1 372 924	(316 811)	-	1 056 113	257 057	1 086 613
Total	1 194 507	(654 380)	(6 803)	533 324	413 245	867 502
Elias Motsoaledi	5 351	(82 229)	(5 334)	(82 211)	15 456	(67 459)
Ephraim Mogale	257 899	(41 163)	(5)	216 731	286 387	506 125
Tubatse Fetakgomo	503 034	(158 544)	-	344 489	462 584	530 709
Makhuduthamaga	157 500	(128 131)	-	29 369	-	134 317
Sekhukhune	(1 012 412)	(159 792)	-	(1 172 204)	126 692	(854 617)
Total	(88 628)	(569 860)	(5 339)	(663 826)	891 120	249 075
Makhado	62 085	(185 524)	(500)	(123 939)	202 672	77 386
Musina	80 066	(28 959)	(11)	51 096	19 751	67 936
Collins Chabane	495 374	(316 287)	-	179 087	419 280	589 798
T hulamela	463 905	(209 129)	6	254 782	988 403	1 243 185
Vhembe	2 276 704	(429 372)	-	1 847 331	107 365	1 979 204
Total	3 378 134	(1 169 272)	(506)	2 208 357	1 737 470	3 957 509
Bela bela	182 686	(55 835)	(23)	126 828	18 262	143 659
Lephalale	814 535	(34 473)	(5 093)	774 969	-	775 850
Modimolle-Mookgopong	385 259	(59 088)	(400)	325 771	(39 218)	349 969
Mogalakwena	193 292	(155 041)	-	38 251	68 222	242 925
T habazimbi	111 917	(19 049)	(12)	92 856	10 900	103 763
Waterberg	15 471	-	-	15 471	28 116	43 584
Total	1 703 159	(323 486)	(5 528)	1 374 145	86 282	1 659 749
Grad Total	10 548 704	(3 649 165)	(20 369)	6 879 170	4 387 278	11 509 580

Source: National Treasury Local Government Database

Appendix – 6: Debtors Age Analysis

Appendix 6 : Debtors Age Analysis M10 April 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	8 620	12%	14 256	19%	5 577	7%	46 295	62%	74 748
Lepelle-Nkumpi	18 181	2%	16 000	2%	16 134	2%	997 734	95%	1 048 049
Molemole	3 726	3%	2 698	2%	2 809	2%	119 093	93%	128 326
Polokwane	-	0%	-	0%	-	0%	-	0%	-
Total	30 527	2%	32 954	3%	24 520	2%	1 163 122	93%	1 251 123
Ba-Phalaborwa	115 830	5%	(3 283)	0%	62 416	3%	2 109 671	92%	2 284 634
Greater Giyani	23 286	4%	(105)	0%	20 390	3%	560 944	93%	604 515
Greater Letaba	5 107	2%	3 308	1%	2 386	1%	326 988	97%	337 789
Greater Tzaneen	130 016	12%	31 884	3%	28 832	3%	888 452	82%	1 079 184
Maruleng	12 687	6%	8 729	4%	7 577	4%	187 431	87%	216 424
Mopani	-	0%	-	0%	-	0%	-	0%	-
Total	286 926	6%	40 533	1%	121 601	3%	4 073 486	90%	4 522 546
Elias Motsoaledi	14 420	8%	5 820	3%	5 013	3%	161 526	86%	186 779
Ephraim Mogale	9 248	5%	3 738	2%	3 458	2%	178 372	92%	194 816
Tubatse Fetakgomo	12 551	3%	9 349	2%	12 512	3%	344 787	91%	379 199
Makhuduthamaga	10 012	9%	(310)	0%	8 143	7%	97 882	85%	115 727
Sekhukhune	18 303	5%	5 894	1%	5 803	1%	367 242	92%	397 242
Total	64 534	5%	24 491	2%	34 929	3%	1 149 809	90%	1 273 763
Makhado	32 199	7%	12 318	3%	10 899	2%	397 771	88%	453 187
Musina	12 886	10%	5 544	4%	4 451	3%	107 908	83%	130 789
Collins Chabane	4 120	2%	4 189	2%	3 731	1%	245 312	95%	257 352
Thulamela	11 225	2%	10 421	2%	9 379	2%	506 592	94%	537 617
Vhembe	67 878	3%	92 138	5%	319 537	16%	1 492 529	76%	1 972 082
Total	128 308	4%	124 610	4%	347 997	10%	2 750 112	82%	3 351 027
Bela Bela	23 048	7%	12 761	4%	9 871	3%	289 968	86%	335 648
Lephalale	71 248	12%	20 784	4%	16 203	3%	476 294	81%	584 529
Modimolle-Mookgopong	41 205	4%	23 767	2%	33 630	3%	891 107	90%	989 709
Mogalakwena	13 646	2%	13 499	2%	10 161	2%	509 342	93%	546 648
Thabazimbi	-	0%	-	0%	-	0%	-	0%	-
Waterberg	-	0%	-	0%	-	0%	-	0%	-
Total	149 147	6%	70 811	3%	69 865	3%	2 166 711	88%	2 456 534
	659 442		293 399		598 912		11 303 240		12 854 993

Source: National Treasury Local Government Database

Appendix – 7: Debtors by Customer Group

Appendix 7: Debtors by Customer Group - M10 April 2023									
R thousands	Government		Business		Households		Other		Total
	Total	%	Total	%	Total	%	Total	%	
Blouberg	-	0%	-	0%	-	0%	-	0%	-
Capricorn	806	1%	2 217	3%	44 137	0%	27 588	37%	74 748
Lepelle-Nkumpi	95 831	9%	893 627	85%	58 592	6%	-	0%	1 048 050
Molemole	128 326	100%	-	0%	-	0%	-	0%	128 326
Polokwane	-	0%	-	0%	-	0%	-	0%	-
Total	224 963	18%	895 844	72%	102 729	8%	27 588	2%	1 251 124
Ba-Phalaborwa	916	0%	353 476	15%	1 762 111	77%	168 131	7%	2 284 634
Greater Giyani	138 246	23%	53 607	9%	411 276	68%	1 386	0%	604 515
Greater Letaba	15 924	5%	36 427	11%	285 438	85%	-	0%	337 789
Greater Tzaneen	37 686	3%	343 366	32%	698 132	65%	-	0%	1 079 184
Maruleng	118 448	55%	21 116	10%	76 860	36%	-	0%	216 424
Mopani	-	0%	-	0%	-	0%	-	0%	-
Total	311 220	7%	807 992	18%	3 233 817	72%	169 517	4%	4 522 546
Elias Motsoaledi	55 446	30%	31 070	17%	100 263	54%	-	0%	186 779
Ephraim Mogale	20 596	11%	120 302	62%	53 918	28%	-	0%	194 816
Tubatse Fetakgomo	133 532	0%	90 228	24%	155 440	41%	-	0%	379 200
Makhuduthamaga	78 715	68%	53 605	46%	388	0%	-16 981	-15%	115 727
Sekhukhune	9 382	2%	49 226	12%	338 634	85%	-	0%	397 242
Total	297 671	23%	344 431	27%	648 643	51%	-16 981	-1%	1 273 764
Makhado	80 134	18%	159 854	35%	213 200	47%	-	0%	453 188
Musina	29 285	22%	34 556	26%	66 949	51%	-	0%	130 790
Collins Chabane	84 306	33%	21 787	8%	151 259	59%	-	0%	257 352
Thulamela	88 457	16%	144 033	27%	305 127	57%	-	0%	537 617
Vhembe	80 962	4%	225 207	11%	1 665 913	84%	-	0%	1 972 082
Total	363 144	11%	585 437	17%	2 402 448	72%	0	0%	3 351 029
Bela Bela	14 427	4%	140 267	42%	180 954	54%	-	0%	335 648
Lephalale	78 243	13%	18 609	3%	487 676	83%	-	0%	584 528
Modimolle-Mookgopong	57 913	6%	162 396	16%	769 400	78%	-	0%	989 709
Mogalakwena	49 257	9%	19 181	4%	477 319	87%	891	0%	546 648
Thabazimbi	-	0%	-	0%	-	0%	-	0%	0
Waterberg	-	0%	-	0%	-	0%	-	0%	0
Total	199 840	8%	340 453	14%	1 915 349	78%	891	0%	2 456 533
	1 396 838		2 974 157		8 302 986		181 015		12 854 996

Source: National Treasury Local Government Database

Appendix – 8: Creditors Age Analysis

Appendix 8: Creditors Age Analysis - M10 April 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	368	94%	19	5%	6	2%	-	0%	393
Lepelle-Nkumpi	355	29%	4	0%	-	0%	849	70%	1 208
Molemole	-	0%	-	0%	-	0%	178	100%	178
Polokwane	89 468	100%	104	0%	-	0%	-	0%	89 572
Total	90 191	99%	127	0%	6	0%	1 027	1%	91 351
Ba-Phalaborwa	9 131	100%	-	0%	-	0%	-	0%	9 131
Greater Giyani	-	0%	1	#DIV/0!	(5)	#DIV/0!	4	#DIV/0!	-
Greater Letaba	410	45%	11	1%	363	40%	126	14%	910
Greater Tzaneen	8 436	47%	9 274	51%	88	0%	241	1%	18 039
Maruleng	-	0%	-	0%	-	0%	33	100%	33
Mopani	66 065	23%	1 828	1%	6 913	2%	209 834	74%	284 640
Total	84 042	27%	11 114	4%	7 359	2%	210 238	67%	312 753
Elias Motsoaledi	1 537	100%	-	0%	-	0%	-	0%	1 537
Ephraim Mogale	-	0%	-	0%	-	0%	-	0%	-
Tubatse Fetakgomo	-	0%	-	0%	-	0%	-	0%	-
Makhuduthamaga	19 497	100%	57	0%	-	0%	-	0%	19 554
Sekhukhune	16 625	21%	762	1%	62 307	78%	(1)	0%	79 693
Total	37 659	37%	819	1%	62 307	62%	(1)	0%	100 784
Makhado	1 251	95%	97	7%	-	0%	(28)	-2%	1 320
Musina	457	15%	386	12%	1 205	39%	1 076	34%	3 124
Collins Chabane	5 569	77%	71	1%	417	6%	1 202	17%	7 259
Thulamela	21	75%	7	25%	-	0%	-	0%	28
Vhembe	7 509	67%	3 773	34%	-	0%	(63)	-1%	11 219
Total	14 807	65%	4 334	19%	1 622	7%	2 187	10%	22 950
Bela Bela	4 195	7%	132	0%	51	0%	53 129	92%	57 507
Lephalale	301	2%	12 920	98%	-	0%	-	0%	13 221
Modimolle-Mookgopong	29 967	3%	35 429	3%	26 201	3%	938 880	91%	1 030 477
Mogalakwena	51 368	93%	2 622	5%	387	1%	880	2%	55 257
Thabazimbi	-	0%	-	0%	-	0%	-	0%	-
Waterberg	-	0%	-	0%	-	0%	(1)	100%	(1)
Total	85 831	7%	51 103	4%	26 639	2%	992 888	86%	1 156 461
	312 530		67 497		97 933		1 206 339		1 684 299

Source: National Treasury Local Government Database

Appendix – 9: Creditors by Customer Group

Appendix 9: Creditors by Customer Group - M10 April 2023																			
	Bulk Electricity		Bulk Water		PAYE deductions		VAT		Pensions/Retirement		Loan Repayments		Trade Creditors		Auditor General		Other		Total
R thousands	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total
Blouberg	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-
Capricorn	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	362	92%	-	0%	32	8%	394
Lepelle-Nkumpi	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	1 208	100%	1 208
Molemole	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	178	100%	178
Polokwane	65 484	73%	21 706	24%	-	0%	-	0%	-	0%	-	0%	2 382	3%	-	0%	-	0%	89 572
Total	65 484	72%	21 706	24%	-	0%	-	0%	-	0%	-	0%	2 744	3%	-	0%	1 418	2%	91 352
Ba-Phalaborwa	7 792	85%	-	0%	-	0%	-	0%	-	0%	-	0%	959	11%	-	0%	380	4%	9 131
Greater Giyani	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-
Greater Letaba	-	0%	-	0%	-	0%	-	0%	410	45%	-	0%	501	55%	-	0%	-	0%	911
Greater Tzaneen	8 957	50%	-	0%	-	0%	-	0%	-	0%	-	0%	8 821	49%	-	0%	262	1%	18 040
Maruleng	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	33	100%	-	0%	-	0%	33
Mopani	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	284 640	100%	-	0%	-	0%	284 640
Total	16 749	5%	-	0%	-	0%	-	0%	410	0%	-	0%	294 954	94%	-	0%	642	0%	312 755
Elias Motsoaledi	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	1 537	100%	-	0%	-	0%	1 537
Ephraim Mogate	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-
Tubatse	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-
Felagomo	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-
Makhuduthamaga	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	2 052	10%	-	0%	17 503	90%	19 555
Sekhukhune	-	0%	62 235	78%	-	0%	-	0%	-	0%	-	0%	17 458	22%	-	0%	-	0%	79 693
Total	-	0%	62 235	62%	-	0%	-	0%	-	0%	-	0%	21 047	21%	-	0%	17 503	17%	100 785
Makhado	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	1 320	100%	-	0%	-	0%	1 320
Musina	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	3 087	99%	37	1%	-	0%	3 124
Collins Chabane	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	7 259	100%	-	0%	-	0%	7 259
Thulamela	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	28	100%	-	0%	-	0%	28
Vhembe	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	11 219	100%	-	0%	-	0%	11 219
Total	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	22 913	100%	37	0%	-	0%	22 950
Bela Bela	30 520	53%	23 655	41%	-	0%	-	0%	-	0%	-	0%	2 671	5%	661	1%	-	0%	57 507
Lephalale	11 954	90%	-	0%	-	0%	-	0%	-	0%	-	0%	1 125	9%	-	0%	142	1%	13 221
Modimolle-Mookg	-	0%	-	0%	-	0%	80 812	8%	-	0%	-	0%	949 665	92%	-	0%	-	0%	1 030 477
Mogalakwena	29 131	53%	2 905	5%	4 209	8%	14 336	26%	-	0%	-	0%	4 675	8%	-	0%	-	0%	55 256
Thabazimbi	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	14 348
Waterberg	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	(1)	100%	-	0%	-	0%	-1
Total	71 605	6%	26 560	2%	4 209	0%	95 148	8%	-	0%	-	0%	958 135	82%	661	0%	142	0%	1 170 808
	153 838		110 501		4 209		95 148		410		-		1 299 793		698		19 705		1 698 650

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	177 323	-	-	-	-	-	-	3 191	2 763	-	-	165 000	103 508
Lepelle-Nkumpi	49 628	24 278	-	-	5 000	-	-	-	-	-	-	-	-	-
Molemole	39 792	24 538	-	-	-	-	-	-	-	-	-	-	-	-
Polokwane	-	-	166 506	72 537	33 000	11 310	25 088	1 897	-	-	134 584	72 524	63 124	26 022
Total	404 665	264 033	166 506	72 537	70 638	25 108	25 088	1 897	3 191	2 763	134 584	72 524	228 124	129 529
Ba-phalaborwa	36 186	26 938	-	-	8 000	5 379	-	-	-	-	-	-	-	-
Greater Giyani	66 761	28 516	-	-	35 584	23 261	-	-	-	-	-	-	-	-
Greater Lelaba	80 707	59 403	-	-	20 560	20 248	-	-	-	-	-	-	-	-
Greater Tzaneen	119 004	85 316	-	-	14 000	11 419	-	-	-	-	-	-	-	-
Maruleng	65 170	33 802	-	-	-	-	-	-	-	-	-	-	-	-
Mopani	481 029	351 074	-	-	-	-	-	-	3 708	4	-	-	35 000	25 304
Total	848 857	585 050	-	-	78 144	60 306	-	-	3 708	4	-	-	35 000	25 304
Elias Mtsosaledi	94 606	55 770	-	-	17 000	12 885	-	-	-	-	-	-	-	-
Ephraim Mogale	56 821	-	-	-	-	-	-	-	-	-	-	-	-	-
Tubatse Fetakgomo	126 588	75 666	-	-	78 000	15 212	-	-	-	-	-	-	-	-
Makhuduthamaga	94 915	61 274	-	-	6 000	-	-	-	-	-	-	-	-	-
Sekhukhune	474 000	161 190	-	-	-	-	-	-	2 451	-	-	-	20 000	-
Total	846 930	353 900	-	-	101 000	28 097	-	-	2 451	-	-	-	20 000	-
Makhado	102 597	72 020	-	-	20 120	13 096	-	-	-	-	-	-	-	-
Musina	32 713	-	-	-	-	-	-	-	-	-	-	-	-	-
Collins Chabane	138 889	35 174	-	-	9 734	5 000	-	-	-	-	-	-	-	-
Thulamela	143 912	86 415	-	-	22 200	17 313	15 000	-	-	-	-	-	-	-
Vhembe	593 243	268 294	-	-	-	-	-	-	2 407	1 705	-	-	60 000	19 736
Total	1 011 354	461 904	-	-	52 054	35 409	15 000	-	2 407	1 705	-	-	60 000	19 736
Bela bela	29 130	19 746	-	-	1 000	336	-	-	-	-	-	-	62 010	36 464
Lephalale	51 177	12 407	-	-	10 200	1 167	-	-	-	-	-	-	-	-
Mogalakwena	179 727	90 840	-	-	5 000	1 552	-	-	-	-	-	-	47 640	12 320
Modimolle-Mookgopong	43 725	24 709	-	-	39 000	17 538	-	-	-	-	-	-	-	-
Thabazimbi	22 544	11 256	-	-	25 000	-	-	-	-	-	-	-	-	-
Waterberg	-	-	-	-	-	-	-	-	2 281	751	-	-	-	-
Total	326 303	158 958	-	-	80 200	20 592	-	-	2 281	751	-	-	109 650	48 783
Grand Total	3 438 109	1 823 845	166 506	72 537	382 036	169 512	40 088	1 897	14 038	5 222	134 584	72 524	452 774	223 353

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	598	-	-	3 747	3 326	-	-	-	-	-	-
Lepelle-Nkumpi	-	-	2 000	1 319	-	-	1 380	1 380	-	-	-	-	-	-
Molemole	-	-	2 300	1 424	-	-	1 407	1 059	-	-	-	-	-	-
Polokwane	376 044	165 939	2 400	1 243	-	-	11 570	10 068	6 000	-	1 000	69	-	-
Total	376 044	165 939	10 100	6 310	-	-	20 054	17 783	6 000	-	1 000	69	-	-
Ba-phalaborwa	-	-	3 100	1 819	-	-	1 186	1 145	-	-	-	-	-	-
Greater Giyani	-	-	2 400	1 438	-	-	4 035	3 633	-	-	-	-	-	-
Greater Letaba	-	-	2 000	1 625	-	-	2 139	1 668	-	-	6 000	4 000	-	-
Greater Tzaneen	-	-	2 000	308	-	-	8 065	-	-	-	5 000	2 162	-	-
Maruleng	-	-	1 850	1 358	-	-	1 246	1 246	-	-	-	-	-	-
Mopani	-	-	3 000	2 304	-	-	10 600	10 117	-	-	-	-	587 856	-
Total	-	-	14 350	8 852	-	-	27 271	17 810	-	-	11 000	6 162	587 856	-
Elias Motsoaledi	-	-	2 850	2 485	-	-	1 796	1 796	-	-	-	-	-	-
Ephraim Mogale	-	-	3 100	-	-	-	1 310	-	-	-	-	-	-	-
Tubatse Fetakgomo	-	-	2 550	1 854	-	-	1 285	883	-	-	-	-	-	-
Makhuduthamaga	-	-	1 720	1 600	-	-	1 925	1 859	-	-	-	-	-	-
Sekhukhune	-	-	2 400	1 088	-	-	13 010	9 296	-	-	-	-	130 000	-
Total	-	-	12 620	7 027	-	-	19 326	13 834	-	-	-	-	130 000	-
Makhado	-	-	1 950	1 621	-	-	3 259	2 716	-	-	-	-	-	-
Musina	-	-	3 000	-	-	-	1 390	-	-	-	-	-	-	-
Collins Chabane	-	-	2 550	117	-	-	1 759	1 759	-	-	-	-	-	-
Thulamela	-	-	1 650	1 307	-	-	4 864	4 864	5 250	3 540	-	-	-	-
Vhembe	-	-	3 000	1 006	-	-	4 754	2 365	-	-	-	-	50 000	-
Total	-	-	12 150	4 051	-	-	16 026	11 704	5 250	3 540	-	-	50 000	-
Bela-bela	-	-	1 650	1 007	-	-	1 502	1 597	-	-	-	-	-	-
Lephalale	-	-	1 650	1 932	-	-	1 292	625	-	-	4 000	-	-	-
Mogalakwena	-	-	2 100	1 919	-	-	1 161	638	-	-	-	-	40 000	-
Modimolle-Mookgopon	-	-	2 650	988	-	-	2 041	1 585	-	-	4 000	2 858	-	-
Thabazimbi	-	-	3 100	2 668	-	-	1 256	974	-	-	-	-	-	-
Waterberg	-	-	1 000	743	-	-	-	-	-	-	-	-	-	-
Total	-	-	12 150	9 257	-	-	7 252	5 419	-	-	8 000	2 858	40 000	-
Grant Total	376 044	165 939	61 370	35 498	-	-	89 929	66 549	11 250	3 540	20 000	9 089	807 856	-

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	287 519 026
Lepelle-Nkumpi	15 832 000	-	-	-	-	-	-	-	73 840 000	26 977 476
Molemole	12 069 000	-	-	-	-	-	-	-	55 568 000	27 020 836
Polokwane	49 979 000	-	-	-	-	-	-	-	869 295 000	361 607 648
Total	94 239 000	-	-	-	-	-	2 787 000	-	1 543 020 000	758 490 562
Ba-phalaborwa	16 597 000	-	-	-	-	-	-	-	65 069 000	35 281 000
Greater Giyani	17 795 000	-	-	-	-	-	-	-	126 575 000	56 848 923
Greater Letaba	7 474 000	-	-	-	-	-	-	-	118 880 000	86 943 825
Greater Tzaneen	28 359 000	-	-	-	-	-	-	-	176 428 000	99 204 771
Maruleng	3 224 000	-	-	-	-	-	-	-	71 490 000	36 406 681
Mopani	-	-	-	-	44 362 000	-	4 192 000	-	1 169 747 000	388 802 994
Total	73 449 000	-	-	-	44 362 000	-	4 192 000	-	1 728 189 000	703 488 194
Elias Motsoaledi	21 322 000	-	-	-	-	-	-	-	137 574 000	72 935 994
Ephraim Mogale	9 999 000	-	-	-	-	-	-	-	71 230 000	-
Tubatse Fetakgomo	92 093 000	-	-	-	-	-	-	-	300 516 000	93 614 118
Makhuduthamaga	19 300 000	-	-	-	-	-	-	-	123 860 000	64 732 595
Sekhukhune	-	-	-	-	51 652 000	-	4 192 000	-	697 705 000	171 574 280
Total	142 714 000	-	-	-	51 652 000	-	4 192 000	-	1 330 885 000	402 856 987
Makhado	12 528 000	-	-	-	-	-	-	-	140 454 000	89 452 789
Musina	8 232 000	-	-	-	-	-	-	-	45 335 000	-
Collins Chabane	20 961 000	-	-	-	-	-	-	-	173 893 000	42 050 029
Thulamela	35 704 000	-	500 000	-	-	-	-	-	229 080 000	113 439 460
Vhembe	-	-	-	-	-	-	6 300 000	-	719 704 000	293 106 253
Total	77 425 000	-	500 000	-	-	-	6 300 000	-	1 308 466 000	538 048 531
Bela bela	11 703 000	-	-	-	-	-	-	-	106 995 000	59 149 956
Lephalale	13 251 000	-	-	-	67 160 000	-	-	-	148 730 000	16 130 842
Mogalakwena	12 239 000	-	-	-	-	-	-	-	287 867 000	107 268 223
Modimolle-Mookgopong	466 000	-	-	-	54 320 000	-	-	-	146 202 000	47 677 123
Thabazimbi	254 000	-	-	-	54 320 000	-	-	-	106 474 000	14 898 804
Waterberg	-	-	-	-	-	-	6 323 000	-	9 604 000	1 493 666
Total	37 913 000	-	-	-	175 800 000	-	6 323 000	-	805 872 000	246 618 614
Grand Total	425 740 000	-	500 000	-	271 814 000	-	23 794 000	-	6 716 432 000	2 649 502 888

Source: National Treasury Local Government Database