



LIMPOPO

PROVINCIAL GOVERNMENT
REPUBLIC OF SOUTH AFRICA

PROVINCIAL TREASURY

**Consolidated MFMA Section 71 report for the month ending
31 August 2023**

Table of Contents

1	Introduction.....	6
2	Purpose.....	6
3	Background	7
4	Key highlights – For August 2023.....	8
5	In-Year Reporting: Compliance Monitoring	12
6	Budget Implementation Overview.....	12
6.1	Consolidated Budget Performance	12
6.1.1	Operating Revenue.....	14
6.1.2	Operating expenditure	16
6.1.3	Cash flow	17
6.2	Financial Performance – District Breakdown.....	17
6.2.1	Operating Revenue per district	18
6.2.2	Operating Expenditure per District	19
6.2.3	Capital spending and sources of finance.....	20
6.2.4	Cash Flow.....	22
6.2.5	Debt Management.....	23
6.2.6	Creditors Management.....	26
6.2.7	Spending on Conditional Grant.....	28
7	mSCOA - Summary - Upload and Segment Validation.....	31
8	Assistance Provided	32
9	Summary and Conclusion.....	32

List of Tables

Table 1: MSCOA - Summary - Upload and Segment Validation	12
Table 2: Consolidated Budget Performance Summary for the Period ending 31 August 2023	13
Table 3: Total Revenue contribution per Income Source	14
Table 4: Total expenditure contribution per Expenditure Type.....	16
Table 5: Operating Revenue per district	18
Table 6: Operating Expenditure per district	19
Table 7: Capital Expenditure per district.....	20
Table 8: Source of Finance for Capital Expenditure	21
Table 9: Cash Flow	22
Table 10: Debtors Age Analysis	23
Table 11: Debtors by Customer per district	24
Table 12: Creditors Age Analysis per District	26
Table 13: Creditors by Customer Group per District.....	27
Table 14 : Conditional Grants.....	28
Table 15: mSCOA uploads	31

List of Figures

Figure 1: Revenue per Income Group	15
Figure 2: Expenditure Per Item	17
Figure 3: Capital Expenditure Per Item	20
Figure 4: Capital Expenditure per Funding Source.....	21
Figure 5: Cash flow Statement	22
Figure 6: Debtors Age Analysis - Provincial Overview.....	23
Figure 7: Debtors by Customer Group	25
Figure 8: Creditors Age Analysis - Provincial Overview.....	26
Figure 9: Creditors by Customer Group.....	27
Figure 10: Conditional Grants	29
Figure 11: Conditional Grants Provincial Overview	30
Figure 12 : Conditional Grants District Performance	30

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Acronyms

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

1 Introduction

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

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

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

2 Purpose

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

3 Background

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

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

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

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

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

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

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

This report provides a high-level review of the budget implementation for the Limpopo municipalities for the month ending 31 August 2023.

4 Key highlights – For August 2023

- **Billed Revenue**

The overall year to date (August 2023) provincial operating revenue performance was reported as R6.329 billion or 86 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 7 percent, which is R464 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. 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 46 percent of the year-to-date budget of R1.658 billion. It should be noted that only 1 municipality met the year-to-date budget.

- Debtors/Accounts Receivables

The debtors' book for municipalities in the province stood at R16.521 billion with 88 percent of the amount over 90 days and thus unlikely to be collectable. It should be noted that a total of 4 municipalities have not submitted their debtors for the period under review. Mopani district has the Highest Debtors reported at R4.711 billion with Sekhukhune district reporting the lowest at R961.555 million. A total of 7 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 66 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 18 percent (R444 million) is due to creditors under 0 to 30 days with 69 percent (R1.673 billion) being debt over 90 days. The creditors category with the highest debt reported is trade creditors at 78 percent (R1.886 billion) followed by bulk

electricity at 12 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 73 percent (R1.762 billion) of total creditors. Vhembe district reported the lowest creditors at 2 percent (R40 million) of total Creditors. A total of 3 municipalities namely, Greater Giyani, Thulamela and Waterberg have not reported any amounts owed to creditors which appears to be misrepresentation that distorts any reasonable analysis.

It is also evident that municipalities are grossly understating creditors as municipalities such as Bela-Bela, Modimolle-Mookgophong, Mogalakwena, 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 2023 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 (R26.562 billion) for 2023-2024 Financial year increased by 12 percent from the 2022-2023 revenue budget of R23.654 billion. The expenditure Budget on the other hand also increased by 12 percent.

5 In-Year Reporting: Compliance Monitoring

Table 1 shows the submission status as at 31 August 2023. Municipalities are complying with the monthly submission however fewer than five municipalities need to improve.

Table 1: MSCOA - Summary - Upload and Segment Validation

M02	Phase 1 Outstanding	Phase 1 Segment Errors	Phase 2 Submission Errors	Total	Segment Percent	Correct
IMQ1	N/A	N/A	N/A	27	N/A	
CR02	2	0	0	25	93	
DB02	2	0	0	25	93	
BMQ1	N/A	N/A	N/A	27	N/A	
M02	N/A	N/A	N/A	27	100	

Source: National Treasury Local Government Database

6 Budget Implementation Overview

This consolidated State of Municipal Finances report covers the financial performance of the municipalities for month 02 (August 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 31 August 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		3 526 196	5 010 898	5 010 898	677 239	677 239	1 299 963	(622 724)	(47,90)	5 010 898
Service charges - Water		1 732 087	2 236 229	2 236 229	93 509	93 509	560 327	(466 818)	(83,31)	2 236 229
Service charges - Waste Water Management		331 213	400 766	400 766	58 358	58 358	99 814	(41 457)	(41,53)	400 766
Service charges - Waste Management		416 525	438 030	438 030	74 952	74 952	108 356	(33 405)	(30,83)	438 030
Sale of Goods and Rendering of Services		89 410	461 007	461 007	17 441	17 441	114 405	(96 964)	(84,75)	461 007
Agency services		138 825	169 636	169 636	11 195	11 195	42 652	(31 457)	(73,75)	169 636
Interest		28 591	24 308	24 308	7 439	7 439	4 670	2 769	59,29	24 308
Interest earned from Receivables		643 192	629 273	629 273	116 547	116 547	154 133	(37 586)	(24,39)	629 273
Interest earned from Current and Non Current Assets		379 180	308 746	308 746	105 645	105 645	79 099	26 546	33,56	308 746
Dividends		1 510								
Rent on Land		967	407	407	143	143	102	41	40,63	407
Rental from Fixed Assets		46 822	27 684	27 684	7 178	7 178	7 014	163	2,33	27 684
Licence and permits		58 049	69 503	69 503	33 437	33 437	17 381	16 056	92,37	69 503
Operational Revenue		156 602	294 537	294 537	5 653	5 653	73 291	(67 638)	(92,29)	294 537
Non-Exchange Revenue										
Property rates		2 170 979	2 523 480	2 523 480	426 024	426 024	629 779	(203 754)	(32,35)	2 523 480
Surcharges and Taxes		350	315	315	31	31	61	(29)	(48,55)	315
Fines, penalties and forfeits		290 513	237 303	237 303	15 245	15 245	57 996	(42 751)	(73,71)	237 303
Licences or permits		54 569	74 346	74 346	7 230	7 230	19 297	(12 067)	(62,53)	74 346
Transfer and subsidies - Operational		12 306 808	13 424 979	13 424 979	4 619 900	4 619 900	4 007 712	612 187	15,28	13 424 979
Interest		310 003	225 771	225 771	51 247	51 247	54 563	(3 315)	(6,08)	225 771
Fuel Levy										
Operational Revenue										
Gains on disposal of Assets		37 030	5 175	5 175			1 294	(1 294)	(100,00)	5 175
Other Gains		257 910			1 073	1 073		1 073		
Discontinued Operations		822								
Total Revenue (excluding capital transfers and contributions)		22 978 153	26 562 393	26 562 393	6 329 486	6 329 486	7 331 910	(1 002 424)	(13,67)	26 562 393
Expenditure										
Employee related costs		6 839 459	7 962 987	7 962 987	1 068 257	1 068 257	1 968 446	(900 188)	(45,73)	7 962 987
Remuneration of councillors		516 530	587 888	587 888	73 622	73 622	146 490	(72 868)	(49,74)	587 888
Bulk purchases - electricity		2 869 723	3 603 936	3 603 936	582 638	582 638	932 004	(349 366)	(37,49)	3 603 936
Inventory consumed		1 483 612	1 697 628	1 697 628	137 898	137 898	408 036	(270 138)	(66,20)	1 697 628
Debt impairment		1 846 509	1 725 223	1 725 223	8 128	8 128	258 959	(250 831)	(96,86)	1 725 223
Depreciation and amortisation		2 713 049	2 482 196	2 482 196	425 863	425 863	608 222	(182 359)	(29,98)	2 482 196
Interest		339 130	235 608	235 608	16 683	16 683	57 422	(40 739)	(70,95)	235 608
Contracted services		3 553 336	3 846 363	3 846 363	575 053	575 053	954 123	(379 070)	(39,73)	3 846 363
Transfers and subsidies		142 832	113 361	113 361	16 116	16 116	26 206	(10 090)	(38,50)	113 361
Irrecoverable debts written off		949 566	380 438	380 438	147 850	147 850	89 099	58 751	65,94	380 438
Operational costs		2 352 307	2 644 585	2 644 585	368 603	368 603	647 151	(278 548)	(43,04)	2 644 585
Losses on disposal of Assets		979 418	18 197	18 197			344	(344)	(100,00)	18 197
Other Losses		107 221	20 847	20 847			212	(212)	(100,00)	20 847
Total Expenditure		24 692 693	25 319 257	25 319 257	3 420 711	3 420 711	6 096 714	(2 676 002)	(43,89)	25 319 257
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations)		4 438 356	5 047 017	5 047 017	424 355	424 355	1 436 951	(1 012 596)	(70,47)	5 047 017
Transfers and subsidies - capital (in-kind)		52 746	299	299	539	539	59	480	819,81	299
Surplus/(Deficit) after capital transfers and contributions		2 776 562	6 290 453	6 290 453	3 333 669	3 333 669	2 672 206	661 463	24,75	6 290 453
Income Tax										
Surplus/(Deficit) after income tax		2 776 562	6 290 453	6 290 453	3 333 669	3 333 669	2 672 206	661 463	24,75	6 290 453
Share of Surplus/Deficit attributable to Joint Venture										
Share of Surplus/Deficit attributable to Minorities										
Surplus/(Deficit) attributable to municipality		2 776 562	6 290 453	6 290 453	3 333 669	3 333 669	2 672 206	661 463	24,75	6 290 453
Share of Surplus/Deficit attributable to Associate										
Intercompany/Parent subsidiary transactions		651								
Surplus/(Deficit) for the year		2 777 213	6 290 453	6 290 453	3 333 669	3 333 669	2 672 206	661 463	24,75	6 290 453

Source: National Treasury Local Government Database

For month (M02 - 31 August 2023), Consolidated Total Revenue (excluding capital transfers and contributions) of R6.329 billion was recognised against Year-to-Date (YTD) budget of R7.331 billion. During the same period Consolidated Expenditure was reported at R3.420 billion against the YTD budget of R6.096 billion resulting in expenditure to date to be fully met.

The consolidated net surplus for month 02 period, including capital transfers and contributions was R3.333 billion. For the month of August 2023, the municipalities have therefore on average collectively recorded a surplus of R3.333 billion, after considering the Capital transfers from National and Provincial Government.

6.1.1 Operating Revenue

Municipalities have on average raised R6.329 billion or 86 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 73 percent.

Table 3 below presents the extract of sequential performance and state of the revenue sources for the period ending 31 August 2023.

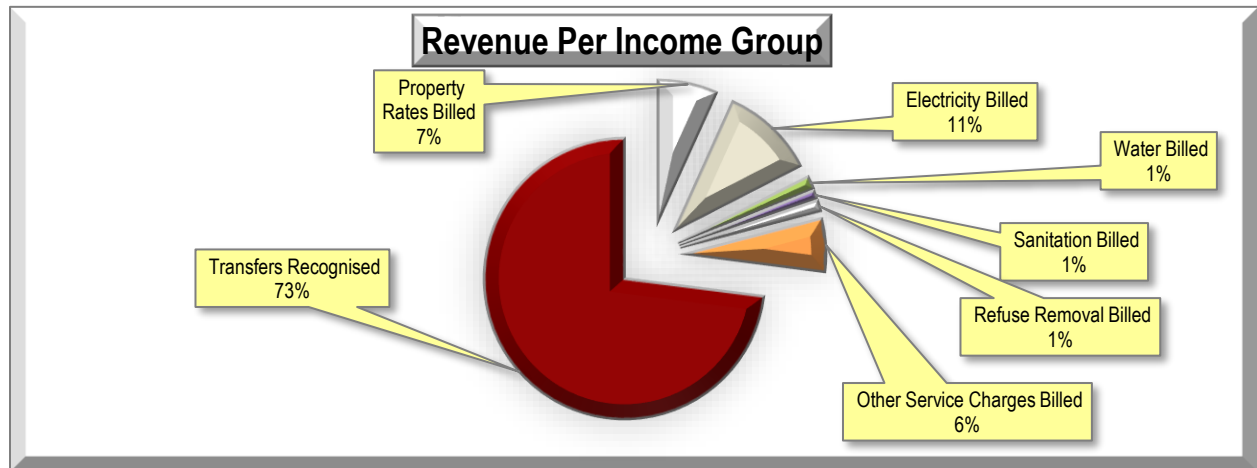
Table 3: Total Revenue contribution per Income Source

Rating	Revenue Source	R thousands	Percent
1	Transfers Recognized	4 619 900	73%
2	Electricity Billed	677 239	11%
3	Property Rates Billed	426 024	7%
4	Other Revenue	379 505	6%
5	Water Billed	93 509	1%
6	Refuse Removal Billed	74 952	1%
7	Sanitation Billed	58 358	1%
Totals		6 329 0486	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 period ending 31 August 2023, total operating expenditure amounted to R3.420 billion or 56 percent against the year-to-date budget of R6.096 billion. 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 R900 million, and Electricity bulk purchases (down by R349 million), Inventory Consumables (down by R270 million), Contracted services (down by R379 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 August 2023.

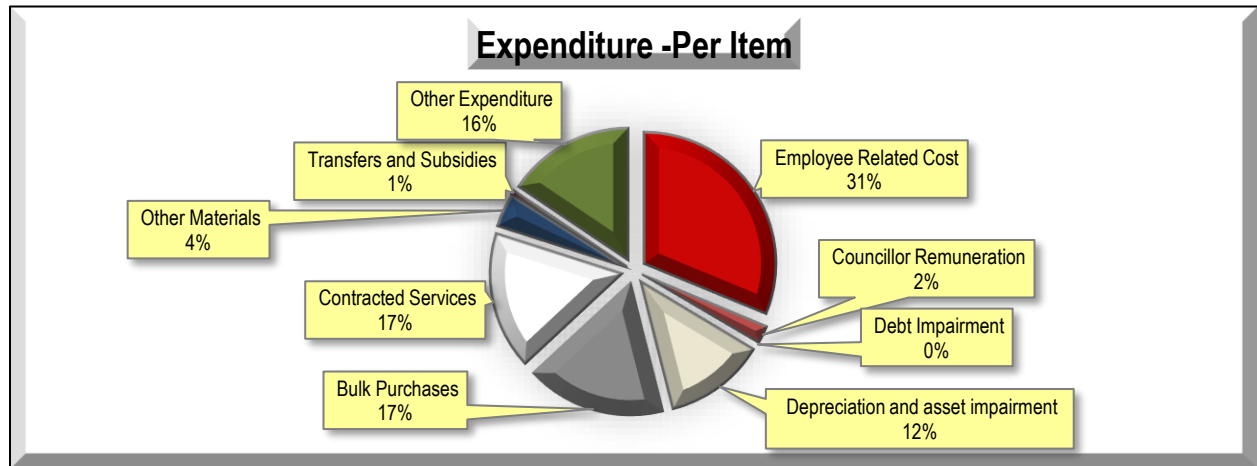
Table 4: Total expenditure contribution per Expenditure Type

Rating	Expenditure Item	R thousands	Percent
1	Employee Related Cost	1 068 257	31%
2	Contracted Services	575 053	17%
3	Bulk Purchases	582 638	17%
4	Other Expenditure	533 136	16%
5	Depreciation and asset impairment	425 863	12%
6	Inventory Consumed	137 898	4%
7	Councilor Remuneration	73 622	2%
8	Transfers and Subsidies	16 116	0%
9	Debt Impairment	8 128	0%
Totals		3 420 711	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 August 2023 with consolidated surplus cash and cash equivalent of R8.669 billion. The Cash and cash equivalents at beginning of the year were R3.695 billion. A net increase in cash and cash equivalents of R5.259 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 period ending 31 August 2023.

Table 5: Operating Revenue per district

Operating Revenue Per District -M02 August 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	1 807 971	92%	243 615	51 881	30 691	27 228	108 127	148 289	1 198 140
Mopani	5 336 295	5 336 295	1 434 421	1 413 065	99%	170 515	7 997	2 363	13 279	54 431	93 565	1 070 914
Sekhukhune	3 702 873	3 702 873	961 820	670 662	70%	24 388	8 305	1 214	6 838	41 573	49 008	539 336
Vhembe	5 926 044	5 926 044	1 816 244	1 528 025	84%	88 256	7 549	517	11 325	71 178	49 221	1 299 979
Waterberg	4 342 741	4 342 741	1 146 411	909 764	79%	150 466	17 777	23 573	16 281	104 196	85 941	511 530
Totals	26 562 393	26 562 393	7 331 910	6 329 486	86%	677 239	93 509	58 358	74 952	379 505	426 024	4 619 900

Source: National Treasury Local Government Database

As at 31 August 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 31 August 2023 of which R6.329 billion was realised and thereby creating underperformance of 14 percent against the year-to-date budget.

Mopani district municipalities realised the highest year-to-date revenue against its budget at 99 percent of the year to date. The second highest revenue raised was by Capricorn at 92 percent then Vhembe, Waterberg and Sekhukhune District municipalities respectively recorded 84 ,79, and 70 percent. Detailed information per municipality is shown in Appendix – 1.

6.2.2 Operating Expenditure per District

Table 6 below shows the operating expenditure performance broken down per district and the main expenditure items for the period ending 31 August 2023.

Table 6: Operating Expenditure per district

Operating Expenditure Per District -M02 August 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	6 759 892	6 759 892	1 625 288	1 265 013	78%	281 475	16 957	-	372 137	250 091	164 001	33 532	3 989	142 832
Mopani	5 237 712	5 237 712	1 319 527	497 382	38%	213 562	17 436	-	60	73 324	77 855	29 904	5 330	79 913
Sekhukhune	3 469 930	3 469 930	876 580	364 157	42%	130 926	17 318	-	15 717	12 767	88 732	28 835	4 456	65 406
Vhembe	5 552 588	5 552 588	1 200 533	664 675	55%	255 704	15 952	2 523	22 894	103 012	176 757	14 181	1 957	71 694
Waterberg	4 299 134	4 299 134	1 074 786	629 485	59%	186 590	5 959	5 605	15 055	143 445	67 709	31 447	384	173 290
Total	25 319 257	25 319 257	6 096 714	3 420 711	56%	1 068 257	73 622	8 128	425 863	582 638	575 063	137 898	16 116	533 136

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 31 August 2023 of which R3.420 billion was realised. Operating Expenditure per municipality is shown in Appendix – 2.

Capricorn district spent the highest expenditure in relation to its year-to-date budget at 78 percent with Mopani district being the lowest at 38 percent. Waterberg, Vhembe and Sekhukhune respectively recorded 59, 55 and 42 percent.

6.2.3 Capital spending and sources of finance

Table 7: Capital Expenditure per district

Capital Expenditure Per District -M02 August 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 safety	Economic and environmental services	Other
Capricorn	1 676 427	1 676 427	364 806	243 296	67%	4 168	147 079	55 856	-	2 302	548	33 344	-
Mopani	1 199 152	1 199 152	293 786	136 248	46%	2 936	37 273	-	-	1 287	15 091	79 661	-
Sekhukhune	1 293 238	1 293 238	286 155	80 164	28%	466	16 961	-	-	8 617	2 221	51 899	-
Vhembe	2 149 310	2 149 310	504 256	244 550	48%	31 658	10 913	7 735	2 620	9 557	9 400	172 667	-
Waterberg	839 134	839 134	209 784	56 864	27%	79	21 276	14 702	1 366	85	1 186	18 171	-
Total	7 157 260	7 157 260	1 658 786	761 122	46%	39 307	233 500	78 293	3 986	21 848	28 446	355 742	-

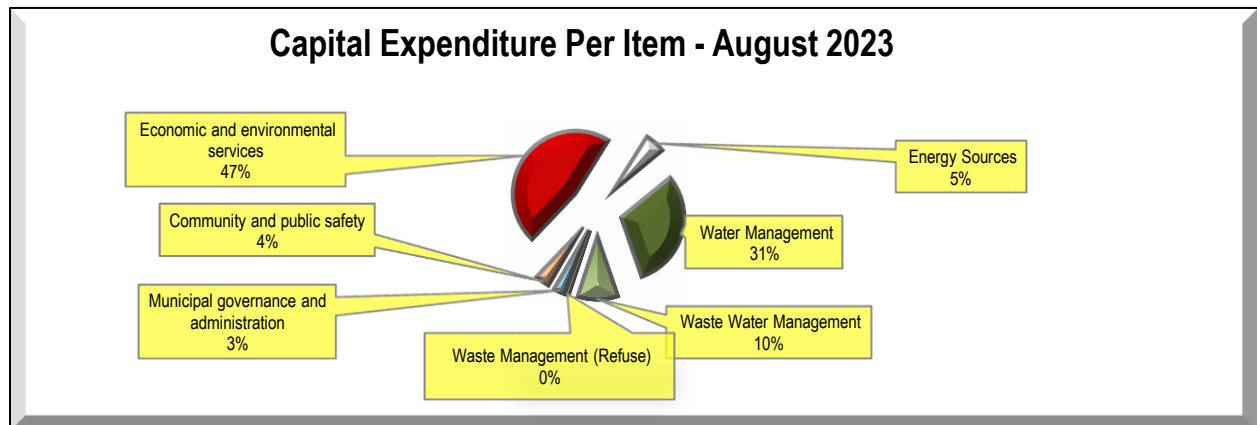
Source: National Treasury Local Government Database

The original capital budget for municipalities in the province stood at R7.157 billion with a reported year-to-date capital budget of R1.658 billion. Actual year to date spending stands at R761 million being 46 percent of the year-to-date budget.

Capricorn district reflected the highest capital expenditure against the budget at 67 percent with Waterberg district recording the lowest at 27 percent. Vhembe, Mopani, and Sekhukhune respectively recorded 48 ,46 & 28 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 (47 percent) make up the largest portion of year-to-date capital expenditure with Waste management being the lowest at 0 percent. Water management is the second highest at 31 percent with Waste - water management at 10 percent, Energy sources at 5 percent, Community and public safety at 4 percent Municipal governance and administration at 3 percent.

Table 8 below further provides for the sources to finance to the above capital expenditure for M02 of 2023/24 financial year.

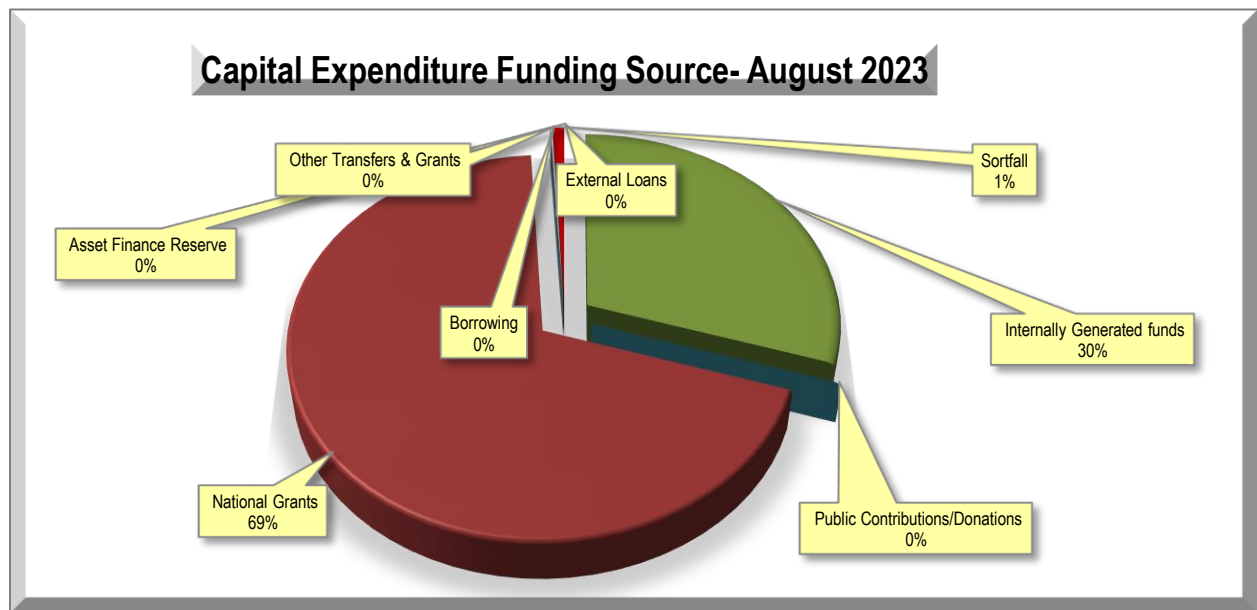
Table 8: Source of Finance for Capital Expenditure

Capital Sources of Finance per District - M02 August 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	Other Transfers & Grants		
Capricorn	1 676 427	1 676 427	364 806	243 296	67%	-	-	21 193	-	222 103	-	-	-	-	-
Mopani	1 199 152	1 199 152	293 786	136 248	46%	-	-	52 189	-	82 961	-	-	-	1 098	-
Sekhukhune	1 293 238	1 293 238	286 155	80 164	28%	-	-	40 161	-	40 003	-	-	-	-	-
Vhembe	2 149 310	2 149 310	504 256	244 550	48%	-	-	112 542	-	130 313	-	-	-	-	-
Waterberg	839 134	839 134	209 784	56 864	27%	-	-	1 409	-	51 260	-	-	-	-	-
Total	7 157 260	7 157 260	1 658 786	761 122	46%	-	-	227 494	-	526 640	-	-	-	1 098	-

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 30 percent (R227 million) of the year-to-date actual capital funding of R1.658 billion with grants making up 69 percent (R526 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.

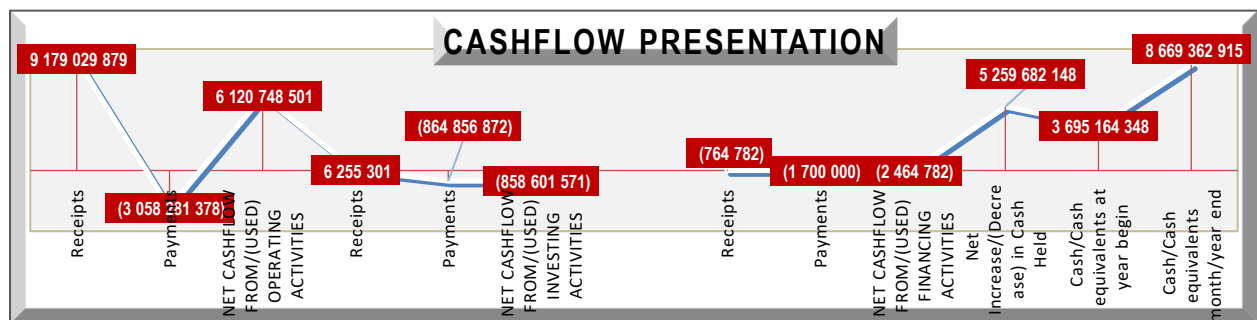
6.2.4 Cash Flow

Table 9: Cash Flow

Cashflow M02 August 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	2 509 577	(824 907)	1 684 670	1	(274 139)	(274 138)	(476)	-	(476)	1 410 057	1 442 806	2 302 233
Mopani	2 743 673	(648 605)	2 095 068	3 329	(156 242)	(152 913)	-	(1 700)	(1 700)	1 940 455	324 274	2 510 822
Sekhukhune	700 383	(424 444)	275 939	851	(67 177)	(66 326)	(183)	-	(183)	209 429	257 267	467 915
Vhembe	1 836 763	(604 011)	1 232 752	729	(290 542)	(289 813)	(9)	-	(9)	942 930	1 567 788	2 516 914
Waterberg	1 388 634	(556 315)	832 320	1 345	(76 756)	(75 412)	(97)	-	(97)	756 811	103 030	871 480
Total	9 179 030	(3 058 281)	6 120 749	6 255	(864 857)	(858 602)	(765)	(1 700)	(2 465)	5 259 682	3 695 164	8 669 363

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 August 2023 with a surplus cash and cash equivalent of R8.669 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 R5.259 billion was realised during the period.

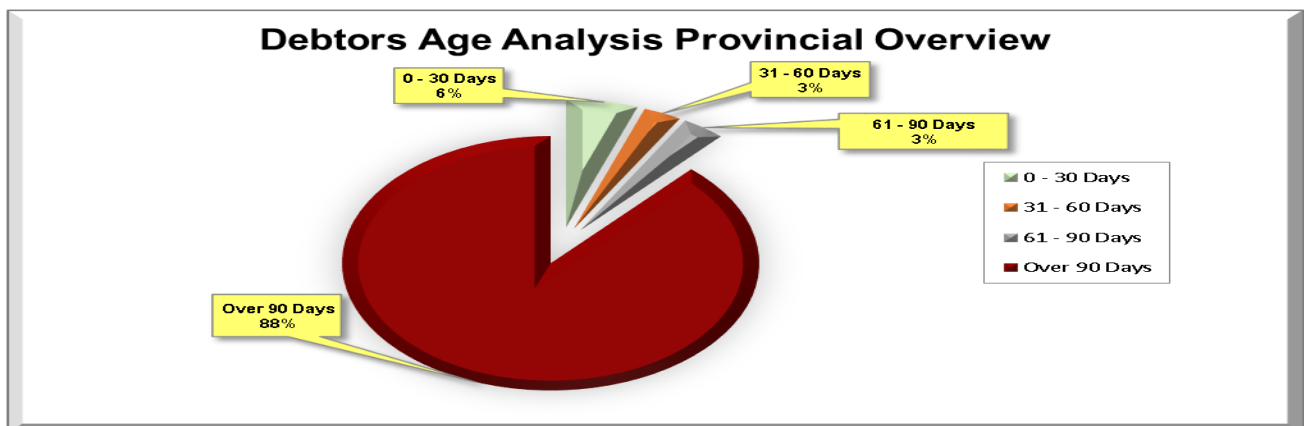
6.2.5 Debt Management

Table 10: Debtors Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total
	Total	%	Total	%	Total	%	Total	%	Total
Capricorn	216 996	7%	126 417	4%	103 264	3%	2 759 403	86%	3 206 080
Mopani	242 243	5%	90 631	2%	268 662	6%	4 109 885	87%	4 711 421
Sekhukhune	51 746	5%	41 980	4%	21 092	2%	846 737	88%	961 555
Vhembe	95 750	3%	65 891	2%	62 426	2%	3 255 658	94%	3 479 725
Waterberg	295 394	7%	158 174	4%	102 276	2%	3 606 934	87%	4 162 778
Total	902 129	5%	483 093	3%	557 720	3%	14 578 617	88%	16 521 559

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 districts with most debtors over 90 days is Vhembe and Sekhukhune at 94 and 88 percent, respectively. Mopani and Waterberg both at 87 percent and Capricorn being the lowest at 86 percent.

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

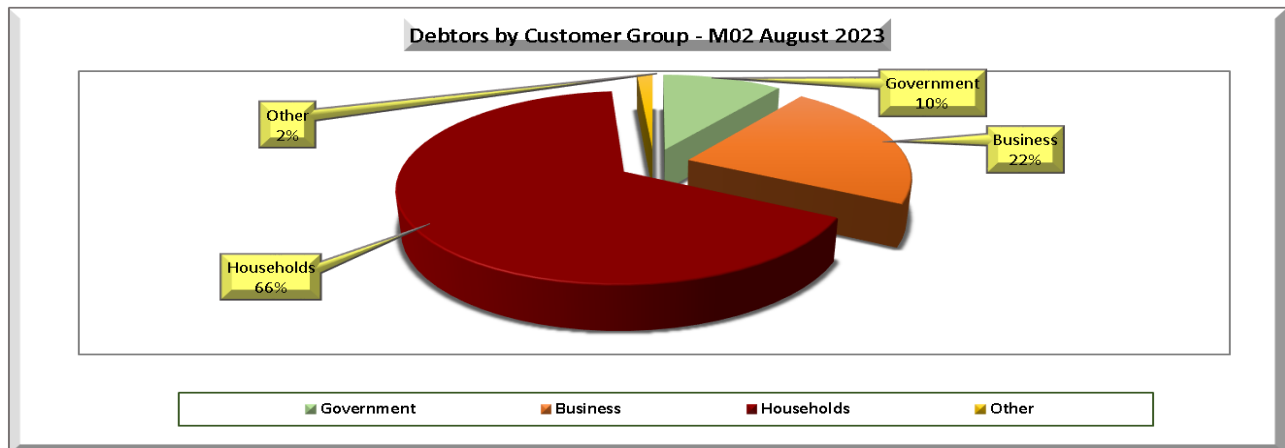
Table 11: Debtors by Customer per district

Debtors by Customer Group - M02 August 2023									
R thousands	Government		Business		Households		Other		Total
	Total	%	Total	%	Total	%	Total	%	
Capricorn	461 590	14%	1 342 680	42%	1 343 709	42%	58 102	0	3 206 081
Mopani	314 914	7%	844 938	18%	3 376 447	72%	175 122	4%	4 711 421
Sekhukhune	198 413	21%	243 716	25%	535 943	56%	-16 519	-2%	961 553
Vhembe	352 173	10%	598 049	17%	2 529 504	73%	0	0%	3 479 726
Waterberg	369 162	9%	643 252	15%	3 144 284	76%	6 078	0%	4 162 776
Total	1 696 252	10%	3 672 635	22%	10 929 887	66%	222 783	0%	16 521 557

Source: National Treasury Local Government Database

Table 11 indicates that the total debtors up to the end of August 2023 categorized by customer group amounted to R16.521 billion. Outstanding debtors in respect of Households are the highest at R10.929 billion or 66 percent of the total debtors and government debts due to municipalities amounts to R1.696 billion (10 percent) with business category at R3.672 billion (22 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 emphasized mostly over households.
- Government forums which have already been established need to continue their effective mandate over resolving the government debt as it currently accounts for 10 percent of the total outstanding debt.
- Limpopo Treasury will continue to monitor the payments by departments through Departmental In Year Monitoring System.
- Municipalities are not correctly classifying their debts and there is a significant understatement of debtors.

6.2.6 Creditors Management

Table 12 provides the Creditors ageing for the period ended 31 August 2023

Table 12: Creditors Age Analysis per District

Creditor Age Analysis - M02 August 2023

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total
	Total	%	Total	%	Total	%	Total	%	Total
Capricorn	189 215	100%	14	0%	888	0%	21	0%	190 138
Mopani	31 083	8%	-19 130	-5%	120 733	32%	241 247	65%	373 933
Sekhukhune	41 257	99%	370	1%	-	0%	-	0%	41 627
Vhembe	34 757	86%	2 483	6%	295	1%	3 111	8%	40 646
Waterberg	148 587	8%	41 930	2%	143 402	8%	1 429 055	81%	1 762 974
Total	444 899	18%	25 667	1%	265 318	11%	1 673 434	69%	2 409 318

Source: National Treasury Local Government Database

Figure 8 below provides snapshot overview of the Creditors Ageing.

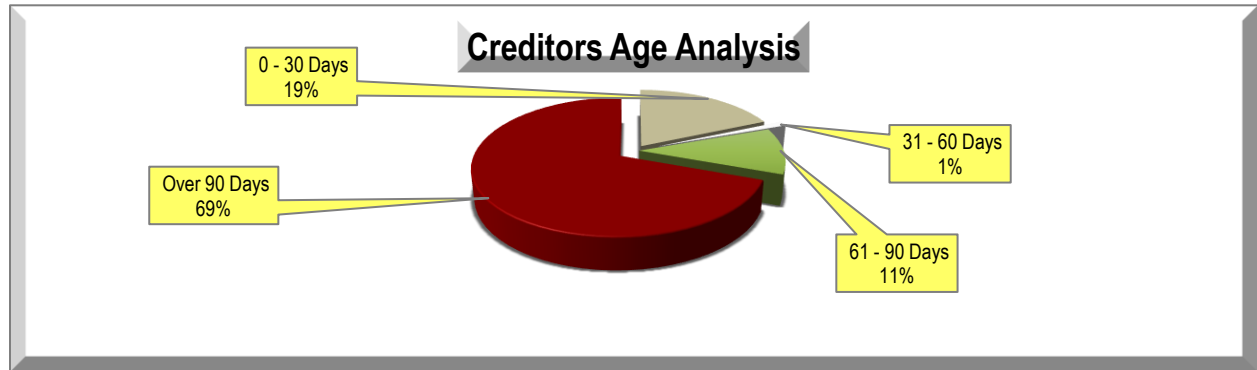


Figure 8: Creditors Age Analysis - Provincial Overview

Source: National Treasury Local Government Database

Table 12 and Figure 8 above indicate that the total creditors as reported for the period ending 31 August 2023 categorized by district amounted to R2.409 billion. Outstanding creditors in the bracket “Over 90 days” are the highest at R1.673 billion or 69 percent of the total outstanding creditors. It must be noted that 3 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

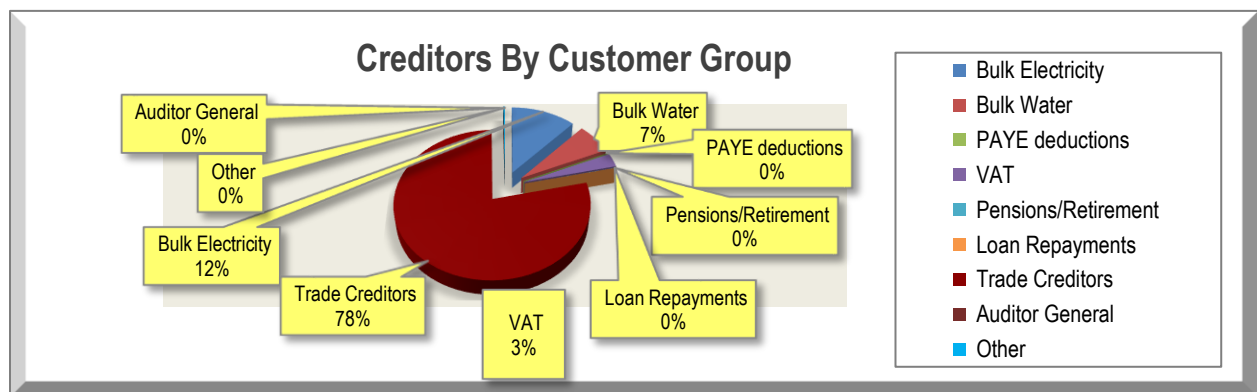
Creditor Age Analysis - M02 August 2023

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	143 385	75%	20 020	11%	2	0%	-	0%	-	0%	-	0%	25 849	14%	-	0,00%	881	
Mopani	17 023	5%	97 901	26%	-	0%	-	0%	485	0%	-	0%	256 920	69%	1	0,00%	1 604	0%	373 934
Sekhukhune	-	0%	15 686	38%	-	0%	-	0%	-	0%	-	0%	22 433	54%	-	0,00%	3 508	8%	41 627
Vhembe	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	40 646	100%	-	0,00%	-	0%	40 646
Waterberg	124 463	7%	25 546	1%	-	0%	71 666	4%	-	0%	-	0%	1 540 175	87%	989	0,06%	134	0%	1 762 973
Total	284 871	12%	159 153	7%	2	0%	71 666	3%	485	0%	-	0%	1 886 023	78%	990	0,04%	6 127	0%	2 409 317

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, 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	111 083	213 978	5 108	84 229	-	32 168	723	2 601	583	161 539	67 358
Mopani	871 118	59 604	-	-	89 178	9 111	-	-	2 370	339	-	-
Sekhukhune	853 251	11 964	-	-	90 103	6 248	-	-	2 460	-	-	-
Vhembe	988 367	77 244	-	-	47 704	5 094	25 000	-	2 416	-	-	-
Waterberg	370 773	13 363	-	-	32 800	-	-	-	2 290	-	-	-
Total	3 519 856	273 259	213 978	5 108	344 014	20 453	57 168	723	12 137	922	161 539	67 358

Source: National Treasury Local Government Database

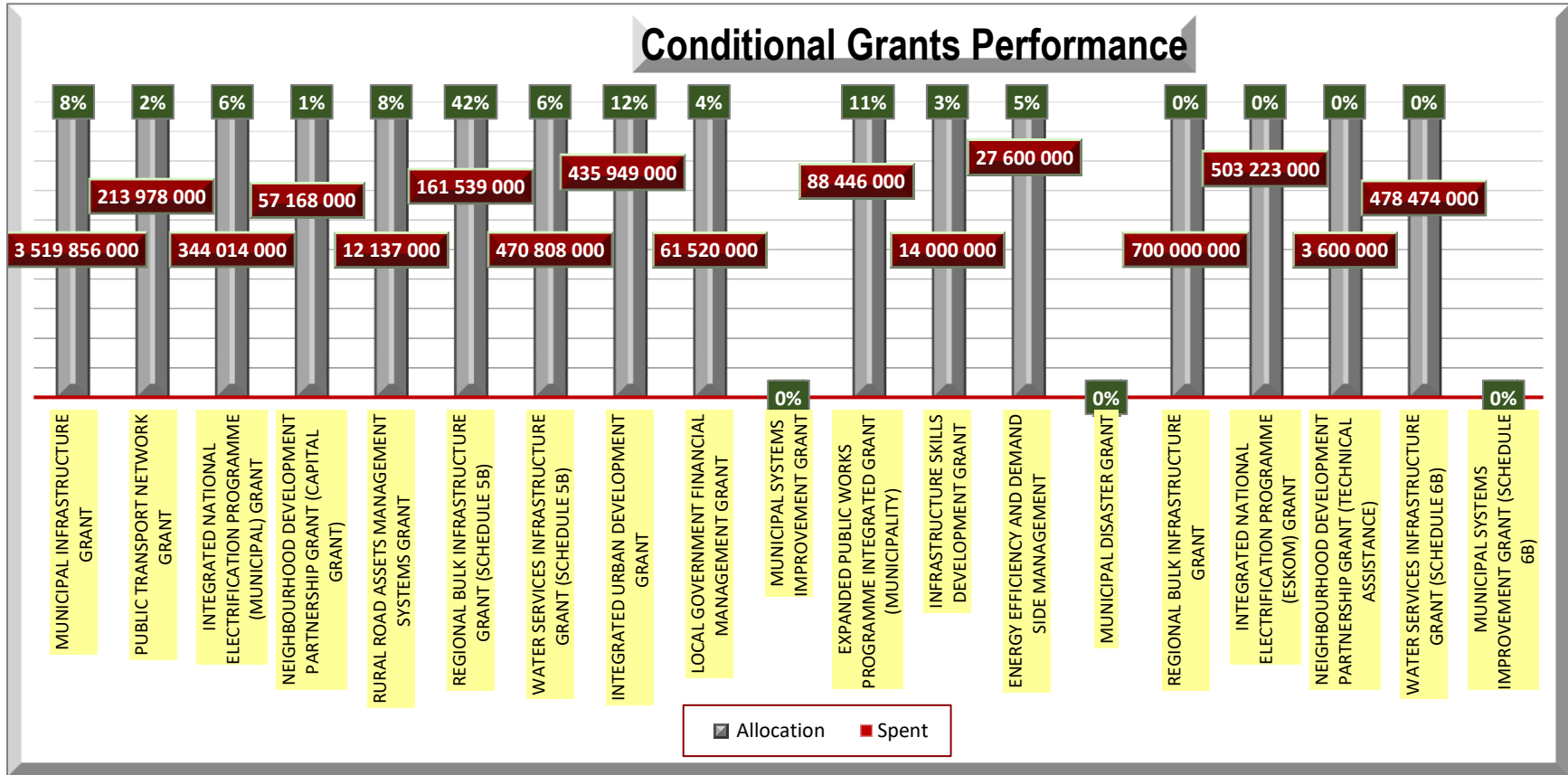
R thousands	Water Services Infrastructure Grant (Schedule 5B)		Integrated Urban Development Grant		Local Government Financial Management Grant		Municipal Systems Improvement Grant (Schedule 5B)		Expanded Public Works Programme Integrated Grant (Municipality)		Infrastructure Skills Development Grant	
	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent
Capricorn	230 725	21 363	435 949	53 137	10 100	517	-	-	18 745	4 008	5 500	-
Mopani	-	-	-	-	14 350	497	-	-	21 605	3 381	-	-
Sekhukhune	-	-	-	-	12 620	629	-	-	24 598	1 060	-	-
Vhembe	109 000	-	-	-	12 200	303	-	-	16 883	1 097	8 500	398
Waterberg	131 083	8 573	-	-	12 250	249	-	-	6 615	-	-	-
Total	470 808	29 936	435 949	53 137	61 520	2 196	-	-	88 446	9 546	14 000	398

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	263 880
Mopani	14 000	1 247	-	-	460 000	-	71 388	-	-	-	320 843	-	-	-	1 864 852	74 179
Sekhukhune	5 600	-	-	-	140 000	-	70 310	-	100	-	49 425	-	-	-	1 248 467	19 902
Vhembe	-	-	-	-	50 000	-	111 911	-	2 500	-	-	-	-	-	1 374 481	84 137
Waterberg	4 000	-	-	-	50 000	-	90 247	-	-	-	108 206	-	-	-	808 264	22 185
Total	27 600	1 247	-	-	700 000	-	503 223	-	3 600	-	478 474	-	-	-	7 092 312	464 283

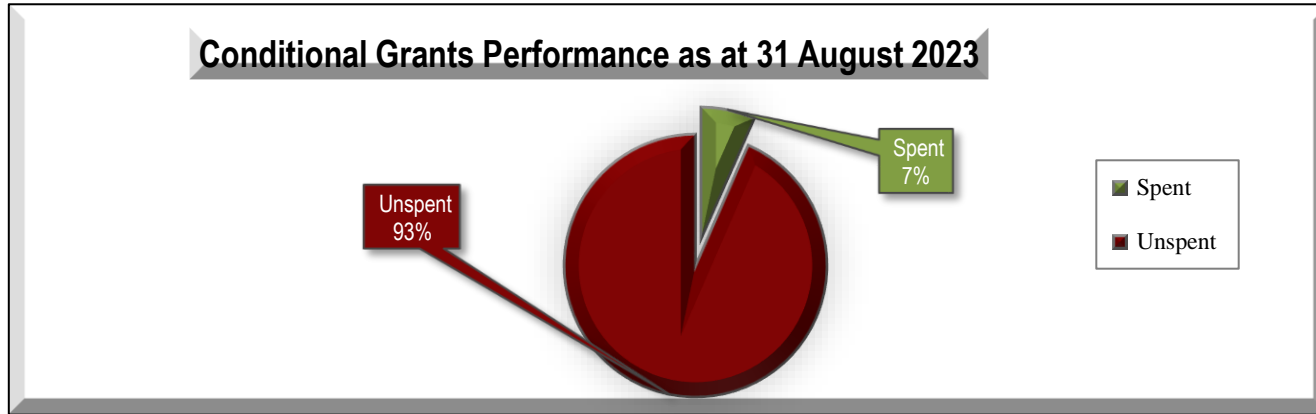
Source: National Treasury Local Government Database

Figure 10: Conditional Grants



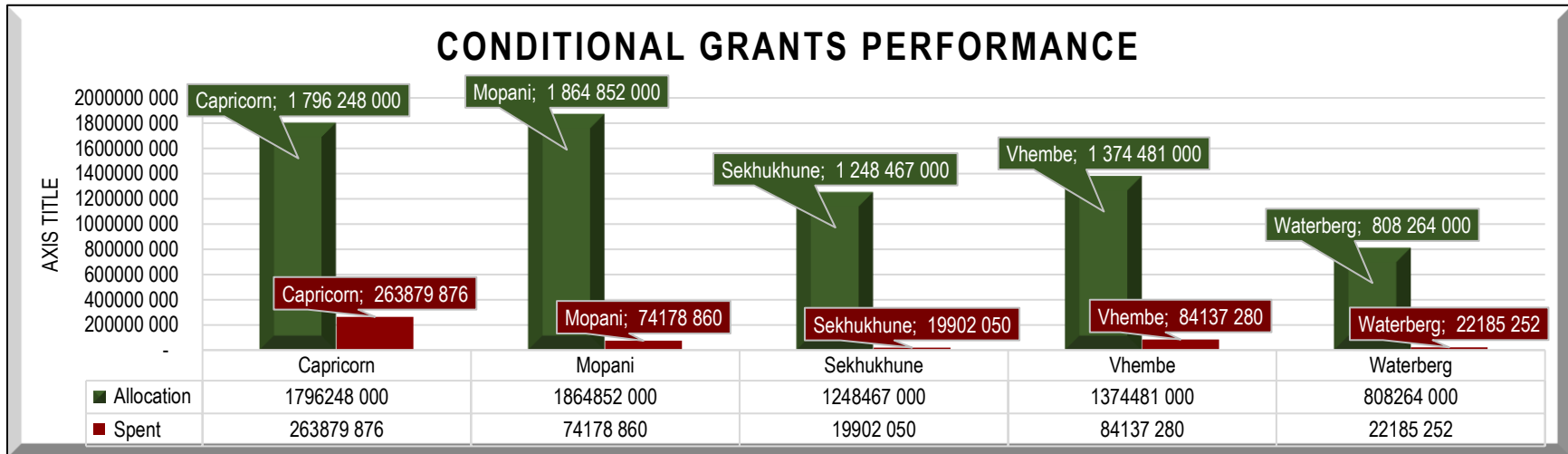
Source: National Treasury Local Government Database

Figure 11: Conditional Grants Provincial Overview



Source: National Treasury Local Government Database

Figure 12 : Conditional Grants District Performance



Source: National Treasury Local Government Database

At the end of 31 August 2023, the aggregate conditional grants spending stands at 7 percent, based on a straight-line projection the expenditure should be 17 percent, which indicates that grant spending is lagging as at 31 August 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 31 August 2023.

Table 15: mSCOA uploads

YEAR: 2023 - 2024			TABB	PRTA	ORGB	PROR	M01	M02
Demarcation Description	Demarc Code	CAP						
Ba-Phalaborwa	LIM334	M						
Bela Bela	LIM366	M						
Blouberg	LIM351	L						
Capricorn	DC35	M						
Collins Chabane	LIM345	M						
Elias Motsoaledi	LIM472	M						
Ephraim Mogale	LIM471	L						
Greater Giyani	LIM331	L						
Greater Letaba	LIM332	L						
Greater Tzaneen	LIM333	H						
Lepelle-Nkumpi	LIM355	L						
Lephalale	LIM362	M						
Makhado	LIM344	M						
Makhuduthamaga	LIM473	L						
Maruleng	LIM335	L						
Modimolle-Mookgopong	LIM368	M						
Mogalakwena	LIM367	L						
Molemole	LIM353	L						
Mopani	DC33	L						
Musina	LIM341	L						
Polokwane	LIM354	H						
Sekhukhune	DC47	H						
Thabazimbi	LIM361	L						
Thulamela	LIM343	M						
Tubatse Fetakgomo	LIM476	L						
Vhembe	DC34	L						
Waterberg	DC36	L						

Legend explanations

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

8 Assistance Provided

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

LPT 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.

9 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 - M02 August 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	352 990	352 990	88 248	142 835	162%	4 995	739	306	345	1 269	37 325	97 413	443
Capricorn	967 645	967 645	401 316	342 572	85%	-	5 535	842	-	8 185	-	328 011	-
Lepelle-Nkumpi	713 726	713 726	178 431	152 394	85%	-	-	-	1 230	7 693	7 182	133 219	3 069
Molemole	274 777	274 777	68 694	83 789	122%	1 512	-	(0)	502	2 626	4 807	74 212	129
Polokwane	4 945 302	4 945 302	1 236 326	1 086 381	88%	237 108	45 607	29 543	25 151	74 707	98 974	565 285	10 006
Total	7 254 440	7 254 440	1 973 015	1 807 971	92%	243 615	51 881	30 691	27 228	94 480	148 289	1 198 140	13 647
Ba-phalaborwa	676 346	676 346	169 086	134 503	80%	14 362	-	-	3 282	2 574	21 767	86 119	6 400
Greater Giyani	539 825	539 825	134 956	26 811	20%	-	-	-	1 458	4 721	14 065	952	5 615
Greater Letaba	467 049	467 049	116 762	177 442	152%	4 599	1 104	958	896	5 573	3 902	160 279	130
Greater Tzaneen	1 613 783	1 613 783	463 466	439 060	95%	151 554	-	-	6 792	12 278	24 323	240 294	3 820
Maruleng	348 971	348 971	127 570	110 956	87%	-	705	83	852	4 906	29 508	74 903	1
Mopani	1 690 322	1 690 322	422 580	524 293	124%	-	6 188	1 322	-	8 414	-	508 368	-
Total	5 336 295	5 336 295	1 434 421	1 413 065	99%	170 515	7 997	2 363	13 279	38 466	93 565	1 070 914	15 966
Elias Motsoaledi	680 764	680 764	235 483	183 688	78%	18 232	-	-	1 605	(769)	(2 035)	150 221	16 433
Ephraim Mogale	375 827	375 827	141 525	14 620	10%	6 155	-	-	504	1 975	4 720	-	1 266
Tubatse Fetakgomo	915 422	915 422	228 855	302 608	132%	-	-	-	4 695	9 548	39 277	245 487	3 600
Makhuduthamaga	457 809	457 809	114 452	155 950	136%	-	-	-	34	2 648	7 046	143 628	2 594
Sekhukhune	1 273 052	1 273 052	241 504	13 796	6%	-	8 305	1 214	-	4 277	-	-	-
Total	3 702 873	3 702 873	961 820	670 662	70%	24 388	8 305	1 214	6 838	17 679	49 008	539 336	23 894
Makhado	1 395 877	1 395 877	348 969	302 847	87%	65 286	-	-	2 564	11 210	19 701	203 246	840
Musina	530 868	530 868	132 717	139 427	105%	22 970	7 504	516	3 817	2 344	7 078	94 711	486
Collins Chabane	662 484	662 484	236 010	191 918	81%	-	-	-	918	7 141	6 017	176 559	1 283
Thulamela	897 697	897 697	313 759	289 553	92%	-	-	-	3 942	17 986	16 424	245 667	5 534
Vhembe	2 439 118	2 439 118	784 788	604 280	77%	-	45	1	85	24 335	-	579 796	19
Total	5 926 044	5 926 044	1 816 244	1 528 025	84%	88 256	7 549	517	11 325	63 016	49 221	1 299 979	8 162
Bela bela	555 869	555 869	158 116	115 837	73%	20 664	7 820	5 425	2 399	4 071	18 341	54 113	3 004
Lephalale	789 635	789 635	197 409	217 761	110%	32 651	9 279	4 174	3 274	51 545	19 397	94 743	2 697
Modimolle-Mookgopong	868 609	868 609	237 442	173 572	73%	43 405	13 322	8 159	4 906	16 030	23 324	60 476	3 952
Mogalakwena	1 418 183	1 418 183	354 545	313 254	88%	46 859	(13 557)	3 656	4 122	13 247	16 210	239 213	3 504
Thabazimbi	550 934	550 934	137 733	25 492	19%	6 887	914	2 159	1 580	5 216	8 670	67	2
Waterberg	159 512	159 512	61 166	63 848	104%	-	-	-	-	929	-	62 919	-
Total	4 342 741	4 342 741	1 146 411	909 764	79%	150 466	17 777	23 573	16 281	91 038	85 941	511 530	13 158

Source: National Treasury Local Government Database

Appendix - 2: Operating Expenditure

Appendix 2: Operating Expenditure - M02 August 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	389 072	389 072	97 269	36 946	38%	11 122	1 452	-	-	5 611	8 013	236	-	10 511
Capricorn	1 081 663	1 081 663	205 728	130 511	63%	55 541	2 710	-	9 220	-	38 214	617	-	24 209
Lepelle-Nkumpi	478 179	478 179	119 545	46 114	39%	15 848	3 849	-	4 586	-	6 688	148	-	14 995
Molemole	260 945	260 945	65 237	37 356	57%	17 649	2 218	-	3 168	2 907	5 966	762	-	4 685
Polokwane	4 550 034	4 550 034	1 137 509	1 014 086	89%	181 315	6 728	-	355 162	241 573	105 119	31 768	3 989	88 431
Total	6 759 892	6 759 892	1 625 288	1 265 013	78%	281 475	16 957	-	372 137	250 091	164 001	33 532	3 989	142 832
Ba-phalaborwa	764 525	764 525	191 131	73 362	38%	26 932	2 656	-	60	22 989	7 621	5 181	107	7 815
Greater Giyani	548 344	548 344	137 086	44 200	32%	28 098	4 060	-	-	-	2 359	18	-	9 664
Greater Letaba	423 398	423 398	105 850	57 706	55%	11 554	2 282	-	-	5 397	21 514	1 839	-	15 120
Greater Tzaneen	1 525 703	1 525 703	392 919	167 876	43%	70 125	4 703	-	-	44 836	14 279	12 970	5 222	15 740
Maruleng	286 339	286 339	70 190	21 720	31%	7 073	1 160	-	-	102	7 428	910	-	5 047
Mopani	1 689 403	1 689 403	422 351	132 519	31%	69 779	2 575	-	-	-	24 653	8 985	-	26 527
Total	5 237 712	5 237 712	1 319 527	497 382	38%	213 562	17 436	-	60	73 324	77 855	29 904	5 330	79 913
Elias Mokoaledi	654 217	654 217	172 931	75 295	44%	27 355	4 158	-	10 312	12 103	7 954	2 831	475	10 107
Ephraim Mogale	375 666	375 666	93 265	26 595	29%	11 215	1 155	-	5 334	664	4 976	140	-	3 112
Tubase Fetakgomo	838 096	838 096	209 524	95 575	46%	40 179	6 637	-	-	-	32 827	3	-	15 929
Makhuduthamaga	371 205	371 205	92 801	71 664	77%	18 819	3 928	-	71	-	29 170	623	3 981	15 072
Sekhukhune	1 230 747	1 230 747	308 059	95 028	31%	33 359	1 441	-	-	-	13 805	25 238	-	21 186
Total	3 469 930	3 469 930	876 580	364 157	42%	130 926	17 318	-	15 717	12 767	88 732	28 835	4 456	65 406
Makhado	1 368 446	1 368 446	342 112	174 632	51%	54 168	4 638	2 523	22 894	41 132	29 077	7 180	-	13 019
Musina	484 868	484 868	121 217	96 811	80%	25 634	1 757	-	-	61 879	2 112	293	799	4 337
Collins Chabane	457 671	457 671	114 418	81 457	71%	23 736	4 599	-	-	-	42 742	1 808	706	7 866
Thulamela	919 194	919 194	219 078	73 882	34%	27 327	2 610	-	-	-	31 895	2 095	452	9 504
Vhembe	2 322 408	2 322 408	403 708	237 892	59%	124 839	2 348	-	-	-	70 931	2 805	-	36 969
Total	5 552 588	5 552 588	1 200 533	664 675	55%	255 704	15 952	2 523	22 894	103 012	176 757	14 181	1 957	71 694
Bela bela	543 004	543 004	135 751	68 772	51%	24 598	1 295	-	-	30 356	4 065	2 457	-	6 000
Lephalale	787 943	787 943	196 986	132 712	67%	37 205	2 171	5 605	14 048	36 002	11 679	7 860	369	17 774
Modimolle-Mookgopong	863 962	863 962	215 991	104 310	48%	43 975	-	-	-	32 733	6 812	3 038	-	17 752
Mogalakwena	1 383 244	1 383 244	345 813	272 071	79%	60 763	1 058	-	-	32 880	34 250	15 280	15	127 827
Thabazimbi	534 839	534 839	133 710	23 526	18%	(10)	-	-	-	11 475	8 764	2 813	-	484
Weierberg	186 142	186 142	46 535	28 093	60%	20 060	1 436	-	1 007	-	2 138	-	-	3 453
Total	4 299 134	4 299 134	1 074 786	629 485	59%	186 590	5 959	5 605	15 055	143 445	67 709	31 447	384	173 290

Source: National Treasury Local Government Database

Appendix - 3: Capital Source of Finance

Appendix 3: Capital Source of Finance - M02 August 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	3 178	15%			167			3 011				
Capricorn	420 353	420 353	50 788	112 772	222%			4 666			108 106				
Lepelle-Nkumpi	299 563	299 563	74 891	(7 109)	-9%			48			(7 157)				
Molomole	72 380	72 380	18 095	10 721	59%			544			10 177				
Polokwane	797 239	797 239	199 310	123 733	62%			15 767			107 966				
Total	1 676 427	1 676 427	364 806	243 296	67%	-	-	21 193	-		222 103	-	-	-	-
Ba-phalaborwa	64 766	64 766	16 191	8 379	52%			5 099			3 280				
Greater Giyani	214 991	214 991	53 748	35 513	66%			8 869			26 644				
Greater Letaba	110 032	110 032	27 508	15 525	56%			6 365			9 159				
Greater Tzaneen	190 705	190 705	42 475	3 724	9%			1 032			1 594			1 098	
Maruleng	167 916	167 916	41 178	35 835	87%			30 824			5 011				
Mopani	450 742	450 742	112 686	37 273	33%			-			37 273				
Total	1 199 152	1 199 152	293 786	136 248	46%	-	-	52 189	-		82 961	-	-	1 098	-
Elias Motsoaledi	84 156	84 156	10 821	646	6%			179			466				
Ephraim Mogale	79 359	79 359	19 707	2 291	12%			1 616			675				
Tubatse Felagomo	299 863	299 863	74 966	29 499	39%			16 227			13 272				
Makhuduthamaga	236 116	236 116	59 029	30 279	51%			21 650			8 629				
Sekhukhune	593 743	593 743	121 632	17 450	14%			489			16 961				
Total	1 293 238	1 293 238	286 155	80 164	28%	-	-	40 161	-		40 003	-	-	-	-
Makhado	503 877	503 877	125 969	75 243	60%			50 042			23 505				
Musina	80 036	80 036	20 009	1 940	1032%			666			1 274				
Collins Chabane	325 650	325 650	81 412	65 989	81%			46 519			19 471				
Thulamela	343 558	343 558	78 205	17 667	23%			3 227			14 440				
Vhembe	896 189	896 189	198 660	83 711	42%			12 088			71 624				
Total	2 149 310	2 149 310	504 256	244 550	48%	-	-	112 542	-		130 313	-	-	-	-
Bela bela	92 693	92 693	23 173	11 114	48%			79			11 035				
Lephalale	106 397	106 397	26 599	4 036	15%			1 245			2 790				
Modimolle-Mookgopong	219 833	219 833	54 958	26 883	49%			85			22 603				
Mogalakwena	311 599	311 599	77 900	14 831	19%			-			14 831				
Thabazimbi	108 463	108 463	27 116	-	0%			-			-				
Waterberg	150	150	38	-	0%			-			-				
Total	839 134	839 134	209 784	56 864	27%	-	-	1 409	-		51 260	-	-	-	-

Source: National Treasury Local Government Database

Appendix – 4: Capital Expenditure (Detail)

Appendix 4: Capital Expenditure - M02 August 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	3 178	15%	74	-	-	-	93	-	3 011	-
Capricorn	420 353	420 353	50 788	112 772	222%	-	112 170	-	-	603	-	-	-
Lepelle-Nkumpi	299 563	299 563	74 891	(7 109)	-9%	(31)	-	-	-	79	-	(7 157)	-
Molemole	72 380	72 380	18 095	10 721	59%	-	-	-	-	183	-	10 538	-
Polokwane	797 239	797 239	199 310	123 733	62%	4 125	34 909	55 856	-	1 344	548	26 951	-
Total	1 676 427	1 676 427	364 806	243 296	67%	4 168	147 079	55 856	-	2 302	548	33 344	-
Ba-phalaborwa	64 766	64 766	16 191	8 379	52%	-	-	-	-	160	1 128	7 091	-
Greater Giyani	214 991	214 991	53 748	35 513	66%	1 429	-	-	-	-	13 518	20 566	-
Greater Letaba	110 032	110 032	27 508	15 525	56%	409	-	-	-	-	444	14 671	-
Greater Tzaneen	190 705	190 705	42 475	3 724	9%	1 098	-	-	-	138	-	2 488	-
Maruleng	167 916	167 916	41 178	35 835	87%	-	-	-	-	990	-	34 845	-
Mopani	450 742	450 742	112 686	37 273	33%	-	37 273	-	-	-	-	-	-
Total	1 199 152	1 199 152	293 786	136 248	46%	2 936	37 273	-	-	1 287	15 091	79 661	-
Elias Motsoaledi	84 156	84 156	10 821	646	6%	466	-	-	-	179	-	-	-
Ephraim Mogale	79 359	79 359	19 707	2 291	12%	-	-	-	-	-	-	2 291	-
Tubatse Felagomo	299 863	299 863	74 966	29 499	39%	-	-	-	-	6 751	1 320	21 428	-
Makhuduthamaga	236 116	236 116	59 029	30 279	51%	-	-	-	-	1 198	901	28 180	-
Sekhukhune	593 743	593 743	121 632	17 450	14%	-	16 961	-	-	489	-	-	-
Total	1 293 238	1 293 238	286 155	80 164	28%	466	16 961	-	-	8 617	2 221	51 899	-
Makhado	503 877	503 877	125 969	75 243	60%	27 538	-	-	2 445	4 150	1 350	39 760	-
Musina	80 036	80 036	20 009	1 940	10%	-	-	-	-	-	-	1 940	-
Collins Chabane	325 650	325 650	81 412	65 989	81%	4 120	-	-	-	5 407	5 757	50 705	-
Thulamela	343 558	343 558	78 205	17 667	23%	-	-	-	175	-	2 197	15 295	-
Vhembe	896 189	896 189	198 660	83 711	42%	-	10 913	7 735	-	-	96	64 968	-
Total	2 149 310	2 149 310	504 256	244 550	48%	31 658	10 913	7 735	2 620	9 557	9 400	172 667	-
Bela bela	92 693	92 693	23 173	11 114	48%	79	-	7 830	-	-	304	2 902	-
Lephalale	106 397	106 397	26 599	4 036	15%	-	2 790	-	-	-	295	951	-
Modimolle-Mookgopong	219 833	219 833	54 958	26 883	49%	-	8 894	6 872	1 366	85	587	9 079	-
Mogalakwena	311 599	311 599	77 900	14 831	19%	-	9 592	-	-	-	-	5 239	-
Thabazimbi	108 463	108 463	27 116	-	0%	-	-	-	-	-	-	-	-
Waterberg	150	150	38	-	0%	-	-	-	-	-	-	-	-
Total	839 134	839 134	209 784	56 864	27%	79	21 276	14 702	1 366	85	1 186	18 171	-

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	39 291	(3 178)	-	36 113	106 030	137 955
Capricorn	294 731	(122 185)	-	172 546	493 700	666 247
Lepelle-Nkumpi	315 203	7 109	(8)	322 304	546 712	322 304
Molemole	92 533	(10 721)	-	81 812	111 992	194 074
Polokwane	942 912	(145 163)	(468)	797 281	184 371	981 653
Total	1 684 670	(274 138)	(476)	1 410 057	1 442 806	2 302 233
Ba-phalaborwa	80 773	(9 635)	(1 700)	69 438	-	69 438
Greater Giyani	(81 067)	-	-	(81 067)	-	315 844
Greater Letaba	128 612	(16 571)	-	112 041	2 344	115 256
Greater Tzaneen	1 476 706	(2 633)	-	1 474 073	-	1 474 073
Maruleng	69 237	(40 163)	-	29 074	150 719	179 793
Mopani	420 806	(83 911)	-	336 896	171 211	356 418
Total	2 095 068	(152 913)	(1 700)	1 940 455	324 274	2 510 822
Elias Motsoaledi	51 964	113	(220)	51 857	31 937	84 959
Ephraim Mogale	13 278	(2 597)	-	10 681	-	11 289
Tubatse Fetakgomo	247 552	(32 324)	-	215 228	218 618	433 291
Makhuduthamaga	63 224	(14 069)	-	49 155	6 712	55 868
Sekhukhune	(100 079)	(17 450)	37	(117 492)	-	(117 492)
Total	275 939	(66 326)	(183)	209 429	257 267	467 915
Makhado	50 288	(114 627)	(9)	(64 348)	147 009	82 248
Musina	21 579	(1 502)	-	20 077	34 507	54 491
Collins Chabane	208 595	(52 400)	-	156 195	235 147	391 960
Thulamela	212 126	(25 002)	-	187 124	1 026 519	1 213 644
Vhembe	740 164	(96 282)	-	643 882	124 606	774 570
Total	1 232 752	(289 813)	(9)	942 930	1 567 788	2 516 914
Bela bela	73 024	(18 340)	-	54 684	20 124	67 580
Lephalale	261 310	(9 104)	-	252 205	-	252 205
Modimolle-Mookgopong	295 689	(34 481)	(97)	261 111	70 133	295 220
Mogalakwena	154 277	(13 486)	-	140 791	-	181 135
Thabazimbi	10 441	-	-	10 441	-	24 988
Waterberg	37 579	-	-	37 579	12 773	50 352
Total	832 320	(75 412)	(97)	756 811	103 030	871 480
Grad Total	6 120 749	(858 602)	(2 465)	5 259 682	3 695 164	8 669 363

Source: National Treasury Local Government Database

Appendix – 6: Debtors Age Analysis

Appendix 6 : Debtors Age Analysis M02 August 2023									
R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total
	Total	%	Total	%	Total	%	Total	%	Total
Blouberg	-	0%	-	0%	-	0%	-	0%	-
Capricorn	(2 084)	-4%	20 923	36%	3 847	7%	35 416	61%	58 102
Lepelle-Nkumpi	17 756	2%	17 227	2%	15 857	1%	1 029 233	95%	1 080 073
Molemole	2 926	2%	2 626	2%	2 013	2%	120 767	94%	128 332
Polokwane	198 398	10%	85 641	4%	81 547	4%	1 573 987	81%	1 939 573
Total	216 996	7%	126 417	4%	103 264	3%	2 759 403	86%	3 206 080
Ba-Phalaborwa	38 726	2%	35 594	2%	221 378	9%	2 065 521	87%	2 361 219
Greater Giyani	13 860	2%	12 102	2%	10 791	2%	584 965	94%	621 718
Greater Letaba	5 407	2%	5 392	2%	3 595	1%	335 423	96%	349 817
Greater Tzaneen	164 731	14%	28 427	2%	24 785	2%	928 601	81%	1 146 544
Maruleng	19 519	8%	9 116	4%	8 113	3%	195 375	84%	232 123
Mopani	-	0%	-	0%	-	0%	-	0%	-
Total	242 243	5%	90 631	2%	268 662	6%	4 109 885	87%	4 711 421
Elias Motsoaledi	-	0%	-	0%	-	0%	-	0%	-
Ephraim Mogale	-	0%	-	0%	-	0%	-	0%	-
Tubatse Fetakgomo	19 833	5%	22 112	5%	8 964	2%	371 335	88%	422 244
Makhuduthamaga	4 411	4%	4 193	4%	3 442	3%	92 693	88%	104 739
Sekhukhune	27 502	6%	15 675	4%	8 686	2%	382 709	88%	434 572
Total	51 746	5%	41 980	4%	21 092	2%	846 737	88%	961 555
Makhado	36 215	8%	12 854	3%	11 341	2%	415 208	87%	475 618
Musina	16 707	12%	8 949	6%	4 661	3%	111 051	79%	141 368
Collins Chabane	4 708	2%	3 805	1%	3 576	1%	250 620	95%	262 709
Thulamela	12 391	2%	10 782	2%	14 053	2%	525 478	93%	562 704
Vhembe	25 729	1%	29 501	1%	28 795	1%	1 953 301	96%	2 037 326
Total	95 750	3%	65 891	2%	62 426	2%	3 255 658	94%	3 479 725
Bela Bela	24 739	7%	16 479	5%	19 011	5%	301 474	83%	361 703
Lephalale	76 009	12%	21 764	3%	18 750	3%	508 863	81%	625 386
Mogalakwena	41 337	4%	28 762	3%	23 661	2%	958 062	91%	1 051 822
Mogalakwena	131 266	9%	73 065	5%	24 723	2%	1 158 814	83%	1 387 868
Thabazimbi	22 005	3%	18 104	2%	16 131	2%	679 716	92%	735 956
Waterberg	38	88%	-	0%	-	0%	5	12%	43
Total	295 394	7%	158 174	4%	102 276	2%	3 606 934	87%	4 162 778

Source: National Treasury Local Government Database

Appendix – 7: Debtors by Customer Group

Appendix 7: Debtors by Customer Group - M02 August 2023									
R thousands	Government		Business		Household		Other		Total
	Total	%	Total	%	Total	%	Total	%	
Blouberg	-	0%	-	0%	-	0%	-	0%	-
Capricorn	-	0%	-	0%	-	0%	58 102	100%	58 102
Lepelle-Nkumpi	89 536	8%	937 685	87%	52 852	5%	-	0%	1 080 073
Molemole	128 332	100%	-	0%	-	0%	-	0%	128 332
Polokwane	243 722	13%	404 995	21%	1 290 857	67%	-	0%	1 939 574
Total	461 590	14%	1 342 680	42%	1 343 709	42%	58 102	2%	3 206 081
Ba-Phalaborwa	1 054	0%	357 202	15%	1 830 577	78%	172 385	7%	2 361 218
Greater Giyani	129 608	21%	56 700	9%	432 674	70%	2 737	0%	621 719
Greater Letaba	16 502	5%	38 682	11%	294 634	84%	-	0%	349 818
Greater Tzaneen	41 727	4%	369 418	32%	735 398	64%	-	0%	1 146 543
Maruleng	126 023	54%	22 936	10%	83 164	36%	-	0%	232 123
Mopani	-	0%	-	0%	-	0%	-	0%	-
Total	314 914	7%	844 938	18%	3 376 447	72%	175 122	4%	4 711 421
Elias Motsoaledi	-	0%	-	0%	-	0%	-	0%	0
Ephraim Mogale	-	0%	-	0%	-	0%	-	0%	0
Tubatse Fetakgomo	125 557	0%	131 106	31%	165 581	39%	-	0%	422 244
Makhuduthamaga	65 885	63%	54 961	52%	411	0%	-16 519	-16%	104 738
Sekhukhune	6 971	2%	57 649	13%	369 951	85%	-	0%	434 571
Total	198 413	21%	243 716	25%	535 943	56%	-16 519	-2%	961 553
Makhado	84 039	18%	166 836	35%	224 744	47%	-	0%	475 619
Musina	30 034	21%	38 661	27%	72 673	51%	-	0%	141 368
Collins Chabane	86 642	33%	22 972	9%	153 094	58%	-	0%	262 708,00
Thulamela	91 896	16%	152 909	27%	317 900	56%	-	0%	562 705
Vhembe	59 562	3%	216 671	11%	1 761 093	86%	-	0%	2 037 326,00
Total	352 173	10%	598 049	17%	2 529 504	73%	0	0%	3 479 726
Bela Bela	16 387	5%	160 393	44%	184 922	51%	-	0%	361 702
Lephalale	84 004	13%	20 887	3%	520 495	83%	-	0%	625 386
Modimolle-Mookgopo	101 805	10%	162 422	15%	787 595	75%	-	0%	1 051 822,00
Mogalakwena	144 575	10%	113 323	8%	1 123 892	81%	6 078	0%	1 387 868
Thabazimbi	22 391	3%	186 184	25%	527 380	72%	-	0%	735 955
Waterberg	-	0%	43	100%	-	0%	-	0%	43
Total	369 162	9%	643 252	15%	3 144 284	76%	6 078	0%	4 162 776

Source: National Treasury Local Government Database

Appendix – 8: Creditors Age Analysis

Appendix 8: Creditors Age Analysis - M02 August 2023									
R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total
	Total	%	Total	%	Total	%	Total	%	Total
Blouberg	1 328	60%	-	0%	888	40%	-	0%	2 216
Capricorn	933	99%	14	1%	-	0%	-	0%	947
Lepelle-Nkumpi	56	100%	-	0%	-	0%	-	0%	56
Molemole	-	0%	-	0%	-	0%	21	100%	21
Polokwane	186 898	100%	-	0%	-	0%	-	0%	186 898
Total	189 215	100%	14	0%	888	0%	21	0%	190 138
Ba-Phalaborwa	17 467	100%	7	0%	25	0%	-	0%	17 499
Greater Giyani	(1 396)	#DIV/0!	(24 593)	#DIV/0!	25 989	#DIV/0!	-	0%	-
Greater Letaba	4 906	75%	1 518	23%	50	1%	39	1%	6 513
Greater Tzaneen	1 070	50%	643	30%	337	16%	107	5%	2 157
Maruleng	-	0%	-	0%	11	79%	3	21%	14
Mopani	9 036	3%	3 295	1%	94 321	27%	241 098	69%	347 750
Total	31 083	8%	(19 130)	-5%	120 733	32%	241 247	65%	373 933
Elias Motsoaledi	-	0%	370	100%	-	0%	-	0%	370
Ephraim Mogale	126	100%	-	0%	-	0%	-	0%	126
Tubatse Fetakgomo	31	100%	-	0%	-	0%	-	0%	31
Makhuduthamaga	6 540	100%	-	0%	-	0%	-	0%	6 540
Sekhukhune	34 560	100%	-	0%	-	0%	-	0%	34 560
Total	41 257	99%	370	1%	-	0%	-	0%	41 627
Makhado	464	106%	-	0%	-	0%	(27)	-6%	437
Musina	195	14%	-	0%	207	15%	952	70%	1 354
Collins Chabane	31 098	87%	2 483	7%	57	0%	2 148	6%	35 786
Thulamela	-	0%	-	0%	-	0%	-	0%	-
Vhembe	3 000	98%	-	0%	31	1%	38	1%	3 069
Total	34 757	86%	2 483	6%	295	1%	3 111	8%	40 646
Bela Bela	20 720	31%	1 601	2%	723	1%	43 506	65%	66 550
Lephalale	1 495	7%	21 448	93%	-	0%	-	0%	22 943
Modimolle-Mookgopong	63 335	6%	3 011	0%	106 611	9%	953 910	85%	1 126 867
Mogalakwena	44 387	57%	-	0%	-	0%	32 928	43%	77 315
Thabazimbi	18 650	4%	15 870	3%	36 068	8%	398 712	85%	469 300
Waterberg	-	0%	-	0%	-	0%	(1)	100%	(1)
Total	148 587	8%	41 930	2%	143 402	8%	1 429 055	81%	1 762 974

Source: National Treasury Local Government Database

Appendix – 9: Creditors by Customer Group

Appendix 9: Creditors by Customer Group - M02 August 2023																			
R thousands	Bulk Electricity		Bulk Water		PAYE deductions		VAT		Pensions/Retirement		Loan Repayments		Trade Creditors		Auditor General		Other		Total
	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	
Blouberg	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	2 216	100%	-	0,00%	-	0%	2 216
Capricorn	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	143	15%	-	0,00%	804	85%	947
Lepelle-Nkumpi	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0,00%	56	100%	56
Molemole	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0,00%	21	100%	21
Polokwane	143 385	77%	20 020	11%	2	0%	-	0%	-	0%	-	0%	23 490	13%	-	0,00%	-	0%	186 897
Total	143 385	75%	20 020	11%	2	0%	-	0%	-	0%	-	0%	25 849	14%	-	0,00%	881	0%	190 137
Ba-Phalaborwa	13 855	79%	-	0%	-	0%	-	0%	-	0%	-	0%	2 156	12%	-	0,00%	1 488	9%	17 499
Greater Giyani	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0,00%	-	0%	-
Greater Letaba	3 110	48%	-	0%	-	0%	-	0%	485	7%	-	0%	2 918	45%	1	0,02%	-	0%	6 514
Greater Tzaneen	58	3%	-	0%	-	0%	-	0%	-	0%	-	0%	1 983	92%	-	0,00%	116	5%	2 157
Maruleng	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	14	100%	-	0,00%	-	0%	14
Mopani	-	0%	97 901	28%	-	0%	-	0%	-	0%	-	0%	249 849	72%	-	0,00%	-	0%	347 750
Total	17 023	5%	97 901	26%	-	0%	-	0%	485	0%	-	0%	256 920	69%	1	0,00%	1 604	0%	373 934
Elias Motsoaledi	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	370	100%	-	0,00%	-	0%	370
Ephraim Mogale	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	126	100%	-	0,00%	-	0%	126
Tubatse Fetakgomo	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	31	100%	-	0,00%	-	0%	31
Makhuduthamaga	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	3 032	46%	-	0,00%	3 508	54%	6 540
Sekhukhune	-	0%	15 686	45%	-	0%	-	0%	-	0%	-	0%	18 874	55%	-	0,00%	-	0%	34 560
Total	-	0%	15 686	38%	-	0%	-	0%	-	0%	-	0%	22 433	54%	-	0,00%	3 508	8%	41 627
Makhado	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	437	100%	-	0,00%	-	0%	437
Musina	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	1 354	100%	-	0,00%	-	0%	1 354
Collins Chabane	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	35 786	100%	-	0,00%	-	0%	35 786
Thulamela	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0,00%	-	0%	-
Vhembe	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	3 069	100%	-	0,00%	-	0%	3 069
Total	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	40 646	100%	-	0,00%	-	0%	40 646
Bela Bela	40 185	60%	22 071	33%	-	0%	-	0%	-	0%	-	0%	4 155	6%	139	0,21%	-	0%	66 550
Lephalale	20 347	89%	-	0%	-	0%	-	0%	-	0%	-	0%	2 462	11%	-	0,00%	134	1%	22 943
Modimolle-Mookgopon	-	0%	-	0%	-	0%	71 666	6%	-	0%	-	0%	1 055 200	94%	-	0,00%	-	0%	1 126 866
Mogalakwena	63 931	83%	3 475	4%	-	0%	-	0%	-	0%	-	0%	9 059	12%	850	1,10%	-	0%	77 315
Thabazimbi	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	469 300	97%	-	0,00%	-	0%	483 648
Waterberg	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	(1)	100%	-	0,00%	-	0%	-1
Total	124 463	7%	25 546	1%	-	0%	71 666	4%	-	0%	-	0%	1 540 175	87%	989	0,06%	134	0%	1 777 321

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	-	-	-	33 000	-	-	-	-	-	-	-	-	-
Capricorn	277 987	103 079	-	-	-	-	-	-	2 601	583	-	-	158 025	15 983
Lepelle-Nkumpi	64 332	8 004	-	-	14 900	-	-	-	-	-	-	-	-	-
Molemole	41 453	-	-	-	19 168	-	-	-	-	-	-	-	-	-
Polokwane	-	-	213 978	5 108	17 161	-	32 168	723	-	-	161 539	67 358	72 700	5 380
Total	436 347	111 083	213 978	5 108	84 229	-	32 168	723	2 601	583	161 539	67 358	230 725	21 363
Ba-phalaborwa	37 676	4 225	-	-	20 794	-	-	-	-	-	-	-	-	-
Greater Giyani	72 329	12 243	-	-	32 220	531	-	-	-	-	-	-	-	-
Greater Letaba	68 605	9 849	-	-	10 996	6 764	-	-	-	-	-	-	-	-
Greater Tzaneen	112 922	20 604	-	-	25 168	1 817	-	-	-	-	-	-	-	-
Maruleng	31 372	329	-	-	-	-	-	-	-	-	-	-	-	-
Mopani	548 214	12 354	-	-	-	-	-	-	2 370	339	-	-	-	-
Total	871 118	59 604	-	-	89 178	9 111	-	-	2 370	339	-	-	-	-
Elias Mokoaledi	65 356	-	-	-	14 400	536	-	-	-	-	-	-	-	-
Ephraim Mogale	39 389	-	-	-	-	-	-	-	-	-	-	-	-	-
Tubatse Fetakgomo	100 961	8 568	-	-	52 353	5 712	-	-	-	-	-	-	-	-
Makhuduthamaga	74 062	3 397	-	-	23 350	-	-	-	-	-	-	-	-	-
Sekhukhune	573 483	-	-	-	-	-	-	-	2 460	-	-	-	-	-
Total	853 251	11 964	-	-	90 103	6 248	-	-	2 460	-	-	-	-	-
Makhado	115 757	26 251	-	-	7 000	260	-	-	-	-	-	-	-	-
Musina	34 036	-	-	-	-	-	-	-	-	-	-	-	-	-
Collins Chabane	98 133	19 863	-	-	12 504	4 835	-	-	-	-	-	-	-	-
Thulamela	119 112	11 378	-	-	28 200	-	25 000	-	-	-	-	-	-	-
Vhembe	621 329	19 752	-	-	-	-	-	-	2 416	-	-	-	109 000	-
Total	988 367	77 244	-	-	47 704	5 094	25 000	-	2 416	-	-	-	109 000	-
Bela bela	30 282	3 981	-	-	-	-	-	-	-	-	-	-	55 750	8 573
Lephalale	51 720	9 383	-	-	-	-	-	-	-	-	-	-	-	-
Mogalakwena	196 069	-	-	-	-	-	-	-	-	-	-	-	75 333	-
Modimolle-Mookgopoo	53 573	-	-	-	-	-	-	-	-	-	-	-	-	-
Thabazimbi	39 129	-	-	-	32 800	-	-	-	-	-	-	-	-	-
Waterberg	-	-	-	-	-	-	-	-	2 290	-	-	-	-	-
Total	370 773	13 363	-	-	32 800	-	-	-	2 290	-	-	-	131 083	8 573
Grand Total	3 519 856	273 259	213 978	5 108	344 014	20 453	57 168	723	12 137	922	161 539	67 358	470 808	29 936

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	-	-	-	1 185	-	-	-	-	-	-	-
Capricorn	-	-	1 000	277	-	-	3 303	317	-	-	-	-	-	-
Lepelle-Nkumpi	-	-	2 000	50	-	-	1 244	-	-	-	-	-	-	-
Molemole	-	-	2 300	-	-	-	1 219	-	-	-	-	-	-	-
Polokwane	435 949	53 137	2 400	190	-	-	11 794	3 691	5 500	-	4 000	-	435 949	53 137
Total	435 949	53 137	10 100	517	-	-	18 745	4 008	5 500	-	4 000	-	435 949	53 137
Ba-phalaborwa	-	-	3 100	100	-	-	1 470	-	-	-	4 000	-	-	-
Greater Giyani	-	-	2 400	51	-	-	3 151	-	-	-	-	-	-	-
Greater Letaba	-	-	2 000	61	-	-	1 564	-	-	-	5 000	710	-	-
Greater Tzaneen	-	-	2 000	166	-	-	5 412	-	-	-	5 000	537	-	-
Maruleng	-	-	1 850	83	-	-	1 295	254	-	-	-	-	-	-
Mopani	-	-	3 000	37	-	-	8 713	3 126	-	-	-	-	-	-
Total	-	-	14 350	497	-	-	21 605	3 381	-	-	14 000	1 247	-	-
Elias Motsoaledi	-	-	2 850	222	-	-	2 376	617	-	-	-	-	-	-
Ephraim Mogale	-	-	3 100	-	-	-	2 712	-	-	-	5 600	-	-	-
Tubatse Fetakgomo	-	-	2 550	407	-	-	1 463	444	-	-	-	-	-	-
Makhuduthamaga	-	-	1 720	-	-	-	1 783	-	-	-	-	-	-	-
Sekhukhune	-	-	2 400	-	-	-	16 264	-	-	-	-	-	-	-
Total	-	-	12 620	629	-	-	24 598	1 060	-	-	5 600	-	-	-
Makhado	-	-	1 950	270	-	-	2 932	489	-	-	-	-	-	-
Musina	-	-	3 000	-	-	-	1 287	-	-	-	-	-	-	-
Collins Chabane	-	-	2 550	33	-	-	1 404	249	-	-	-	-	-	-
Thulamela	-	-	1 700	-	-	-	4 488	-	5 000	398	-	-	-	-
Vhembe	-	-	3 000	-	-	-	6 772	359	3 500	-	-	-	-	-
Total	-	-	12 200	303	-	-	16 883	1 097	8 500	398	-	-	-	-
Bela-bela	-	-	1 700	67	-	-	1 302	-	-	-	-	-	-	-
Lephalale	-	-	1 700	22	-	-	1 035	-	-	-	-	-	-	-
Mogalakwena	-	-	2 100	-	-	-	1 151	-	-	-	-	-	-	-
Modimolle-Mookgopong	-	-	2 650	-	-	-	1 757	-	-	-	4 000	-	-	-
Thabazimbi	-	-	3 100	67	-	-	1 370	-	-	-	-	-	-	-
Waterberg	-	-	1 000	93	-	-	-	-	-	-	-	-	-	-
Total	-	-	12 250	249	-	-	6 615	-	-	-	4 000	-	-	-
Grant Total	435 949	53 137	61 520	2 196	-	-	88 446	9 546	14 000	398	27 600	1 247	435 949	53 137

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	120 238 253
Lepelle-Nkumpi	18 190 000	-	-	-	-	-	-	-	100 666 000	8 054 364
Molemole	11 314 000	-	-	-	-	-	-	-	75 454 000	-
Polokwane	119 674 000	-	1 000 000	-	-	-	-	-	1 077 863 000	135 587 259
Total	159 367 000	-	1 000 000	-	-	-	-	-	1 796 248 000	263 879 876
Ba-phalaborwa	9 641 000	-	-	-	-	-	-	-	76 681 000	4 324 685
Greater Giyani	14 269 000	-	-	-	-	-	-	-	124 369 000	12 824 276
Greater Letaba	15 980 000	-	-	-	-	-	-	-	104 145 000	17 383 471
Greater Tzaneen	5 252 000	-	-	-	-	-	-	-	155 754 000	23 122 942
Maruleng	26 246 000	-	-	-	-	-	-	-	60 763 000	667 233
Mopani	-	-	-	-	320 843 000	-	-	-	1 343 140 000	15 856 253
Total	71 388 000	-	-	-	320 843 000	-	-	-	1 864 852 000	74 178 860
Elias Mokoaledi	11 764 000	-	-	-	-	-	-	-	96 746 000	1 374 700
Ephraim Mogale	29 904 000	-	-	-	-	-	-	-	80 705 000	-
Tubatse Fetakgomo	18 113 000	-	100 000	-	-	-	-	-	175 540 000	15 130 824
Makhuduthamaga	10 529 000	-	-	-	-	-	-	-	111 444 000	3 396 526
Sekhukhune	-	-	-	-	49 425 000	-	-	-	784 032 000	-
Total	70 310 000	-	100 000	-	49 425 000	-	-	-	1 248 467 000	19 902 050
Makhado	38 193 000	-	-	-	-	-	-	-	165 832 000	27 269 371
Musina	2 286 000	-	-	-	-	-	-	-	40 609 000	-
Collins Chabane	26 906 000	-	500 000	-	-	-	-	-	141 997 000	24 980 351
Thulamela	44 526 000	-	2 000 000	-	-	-	-	-	230 026 000	11 776 084
Vhembe	-	-	-	-	-	-	-	-	796 017 000	20 111 474
Total	111 911 000	-	2 500 000	-	-	-	-	-	1 374 481 000	84 137 280
Bela bela	11 288 000	-	-	-	-	-	-	-	100 322 000	12 620 463
Lephalale	12 063 000	-	-	-	31 226 000	-	-	-	97 744 000	9 404 855
Mogalakwena	66 660 000	-	-	-	-	-	-	-	391 313 000	-
Modimolle-Mookgopong	-	-	-	-	38 490 000	-	-	-	100 470 000	-
Thabazimbi	236 000	-	-	-	38 490 000	-	-	-	115 125 000	66 667
Waterberg	-	-	-	-	-	-	-	-	3 290 000	93 267
Total	90 247 000	-	-	-	108 206 000	-	-	-	808 264 000	22 185 252
Grand Total	503 223 000	-	3 600 000	-	478 474 000	-	-	-	7 092 312 000	464 283 318

Source: National Treasury Local Government Database