



LIMPOPO

PROVINCIAL GOVERNMENT
REPUBLIC OF SOUTH AFRICA

PROVINCIAL TREASURY

**Consolidated MFMA Section 71 report for the month ending
29 February 2024**

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Acronyms

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

1 Introduction

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

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

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

2 Purpose

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

3 Background

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

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

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

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

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

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

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

This report provides a high-level review of the budget implementation for the Limpopo municipalities for the month ending 29 February 2024.

4 Key highlights – For February 2024

- **Billed Revenue**

The overall year to date (29 February 2024) provincial operating revenue performance was reported as R16.621 billion or 80 percent of the year-to-date operating revenue budget of R20.759 billion. Only 4 municipalities, namely, Blouberg, Sekhukhune, Lephalale and Modimolle-Mookgophong achieved their year-to-date budget.

- **Conditional Grants Spending**

(Disclaimer- Grants Spending covers 19 Conditional Grants)

The year-to-date Grant spending was at 42 percent, which is R3.009 billion spending against R7.163 billion annual budget allocation. Capricorn district municipalities reported the highest expenditure at 58 percent of the annual budget allocation. The district with the lowest spending was Mopani at 29 percent. Vhembe, Waterberg and Sekhukhune district municipalities respectively spent 47, 40 and 35 percent of the annual budget allocation.

In the previous financial year, it was observed that the MIG spending reports sent to CoGHSTA monthly are significantly different to the information that is being reported to the National Treasury Local government database, as such special attention and focus will be provided thereon. This inconsistency increases the risk of municipalities losing

their funds during the roll-over applications, as assessments would be based on the incorrect and incomplete information reported in the NT system.

- Capital Expenditure

Overall actual capital expenditure stood at 69 percent of the year-to-date budget of R5.554 billion. Two municipalities, namely, Capricorn District and Elias Motsoaledi exceeded the spending target on the year-to-date budget. The remaining twenty-five municipalities did not meet their year-to-date budget.

- Debtors/Accounts Receivables

The debtors' book for municipalities in the province stood at R18.248 billion with 88 percent of the amount over 90 days and thus unlikely to be collectable. Waterberg district has the Highest Debtors reported at R5.132 billion with Sekhukhune district reporting the lowest at R1.480 billion. Greater Tzaneen did not submit their debtors for the period under review. A total of 2 municipalities namely, Molemole and Waterberg did not disclose the debtors owed by Households. Detailed information on debtors is provided in Appendices 6 and 7.

The Debtors customer group with the highest debt remains to be households at 72 percent of total debt which indicates either weak credit controls or that municipalities' indigent registers are not being adequately updated to include the growing number of poor households.

- Creditors / Accounts Payables

Municipalities continue not to pay suppliers within the legislated 30-day period. The period under review indicates that 14 percent (R388 million) is due to creditors under 0 to 30 days with 77 percent (R1.921 billion) being debt over 90 days. The creditors category with the highest debt reported is trade creditors at 79 percent (R1.979 billion) followed by bulk water at 9 percent (R230 million) which is worrying as it indicates that municipalities are struggling to settle the creditors raised through service delivery implementation.

Waterberg district reported the highest creditors at 76 percent (R1.887 billion) of total creditors. Vhembe district reported the lowest creditors at 1 percent (R27 million) of total Creditors. A total of 2 municipalities namely, Greater Giyani and Ephraim Mogale have not reported any amounts owed to creditors which appears to be misrepresentation that distorts any reasonable analysis.

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

- Funding Mix

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

- Repairs and Maintenance

The budgeting for repairs and maintenance remains significantly inadequate when compared with the municipalities' asset base. This has resulted in ailing infrastructure, such as unrepaired roads, dysfunctional street lighting, water losses due to pipe bursts, etc. Furthermore, the spending on the repairs and maintenance budgets remains poor.

- **Budgeting within the Financial Systems**

Implementation of mSCoA reform is gradually improving. LPT has noted that there is still a need to put more emphasis on the cashflow data strings to ensure correct mapping and accurate reporting.

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 29 February 2024. Municipalities are complying with the monthly submission however fewer than five municipalities need to improve.

Table 1: MSCOA - Summary - Upload and Segment Validation

M08	Phase 1 Outstanding	Phase 1 Segment Errors	Phase 2 Submission Errors	Total	Segment Correct Percent
IMQ3	N/A	N/A	N/A	27	100
CR08	01	0	0	26	96
DB08	0	0	0	27	100
BMQ3	N/A	N/A	N/A	27	100
M08	0	0	0	27	100

Source: National Treasury Local Government Database

6 Budget Implementation Overview

This consolidated State of Municipal Finances report covers the financial performance of the municipalities for month 08 (February 2024) in the 2023/24 financial year. The consolidated report assesses the in-year financial performance of the municipalities against the budgeted revenue and expenditure. The assessment of the in-year financial performance is based on the s71 returns which include capital and operating budgets as well as debtors, creditors, cash flow and grants that were submitted by municipalities. The

focus of this assessment is on the credible implementation of municipal budgets in relation to the IDP and SDBIP objectives.

6.1 Consolidated Budget Performance

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

Table 2: Consolidated Budget Performance Summary for the Period ending 29 February 2024

Summary - Table C4 Quarterly Budgeted Financial Performance (All) for the period ending 29 February 2024

Description	Ref	Budget year 2023/24									
		2022/23	Original Budget	Adjusted Budget	M08 Feb Actual	Q3 Mar Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
R thousands		Audited Outcome									
Revenue											
Exchange Revenue											
Service charges - Electricity		3 590 312	5 010 898	5 047 265	609 436	951 051	2 967 563	3 702 869	(735 306)	(19,86)	5 047 265
Service charges - Water		1 722 380	2 236 229	2 085 303	81 944	154 604	513 974	1 607 602	(1 093 628)	(68,03)	2 085 303
Service charges - Waste Water Management		330 250	400 766	370 177	22 712	51 979	227 747	288 873	(61 125)	(21,16)	370 177
Service charges - Waste Management		422 467	438 030	482 668	32 953	69 655	311 841	339 141	(27 300)	(8,05)	482 668
Sale of Goods and Rendering of Services		89 549	461 007	364 790	9 438	16 722	70 209	299 163	(228 954)	(76,53)	364 790
Agency services		132 538	169 636	162 909	5 585	13 646	55 186	123 481	(68 296)	(55,31)	162 909
Interest		28 591	24 308	39 370	3 111	6 689	26 375	25 993	381	1,47	39 370
Interest earned from Receivables		639 114	629 273	650 345	69 176	133 354	533 104	472 668	60 436	12,79	650 345
Interest earned from Current and Non Current Assets		392 577	308 746	472 767	36 425	74 676	384 340	317 130	67 210	21,19	472 767
Dividends		1 510									
Rent on Land		967	407	796	58	163	481	597	(116)	(19,50)	796
Rental from Fixed Assets		46 146	27 684	28 273	4 098	7 423	20 185	20 567	(382)	(1,86)	28 273
Licence and permits		74 201	69 503	80 329	5 605	10 524	45 296	58 443	(13 146)	(22,49)	80 329
Operational Revenue		473 044	294 537	369 687	9 444	30 922	70 172	243 802	(173 630)	(71,22)	369 687
Non-Exchange Revenue											
Property rates		2 211 808	2 523 480	2 588 244	246 388	400 048	1 654 101	1 927 377	(273 276)	(14,18)	2 588 244
Surcharges and Taxes		10 659	315	315	14	23	249	236	13	5,42	315
Fines, penalties and forfeits		294 822	237 303	236 756	4 063	8 348	43 276	117 698	(74 421)	(63,23)	236 756
Licences or permits		44 334	74 346	44 686	(1 339)	2 485	16 440	32 530	(16 090)	(49,46)	44 686
Transfer and subsidies - Operational		12 491 021	13 424 979	13 460 649	86 978	439 086	9 514 967	10 982 533	(1 467 566)	(13,36)	13 460 649
Interest		319 243	225 771	267 269	(19 236)	7 594	165 678	193 396	(27 718)	(14,33)	267 269
Fuel Levy											
Operational Revenue											
Gains on disposal of Assets		39 113	5 175	7 575			(381)	4 781	(5 162)	(107,97)	7 575
Other Gains		270 580		833			1 045	333	712	213,64	833
Discontinued Operations		822									
Total Revenue (excluding capital transfers and contributions)		23 626 048	26 562 393	26 761 007	1 206 853	2 378 992	16 621 849	20 759 213	(4 137 364)	(19,93)	26 761 007
Expenditure											
Employee related costs		6 960 039	7 962 987	7 789 092	633 569	1 217 717	4 757 241	5 877 933	(1 120 692)	(19,07)	7 789 092
Remuneration of councillors		531 114	587 888	603 089	52 241	135 521	392 279	444 322	(52 044)	(11,71)	603 089
Bulk purchases - electricity		2 909 797	3 603 936	3 564 330	172 689	342 393	2 097 511	2 657 526	(560 014)	(21,07)	3 564 330
Inventory consumed		1 448 073	1 697 628	1 777 914	114 474	159 300	938 342	1 297 738	(359 397)	(27,69)	1 777 914
Debt impairment		2 026 181	1 725 223	1 546 946	4 822	61 493	119 483	759 807	(640 323)	(84,27)	1 546 946
Depreciation and amortisation		2 742 270	2 482 196	2 310 203	(281 142)	(7 607)	1 837 090	1 749 944	87 146	4,98	2 310 203
Interest		346 541	235 608	222 578	6 873	31 046	79 803	170 140	(90 336)	(53,10)	222 578
Contracted services		3 623 712	3 846 363	4 633 134	368 933	782 707	2 741 606	3 157 066	(415 460)	(13,16)	4 633 134
Transfers and subsidies		143 045	113 361	134 617	4 845	14 121	65 864	92 754	(26 891)	(28,99)	134 617
Irrecoverable debts written off		995 291	380 438	659 927	13 793	20 051	245 129	394 373	(149 243)	(37,84)	659 927
Operational costs		2 416 860	2 644 585	2 937 735	193 629	386 658	1 667 632	2 069 635	(402 003)	(19,42)	2 937 735
Losses on disposal of Assets		736 025	18 197	15 805	(152)	(155)	(7 159)	(2 105)	(5 054)	240,07	15 805
Other Losses		144 520	20 847	52 797			195	32 700	(32 505)	(99,41)	52 797
Total Expenditure		25 023 468	25 319 257	26 248 166	1 284 573	3 143 243	14 935 015	18 701 832	(3 766 817)	(20,14)	26 248 166
Surplus/(Deficit)		(1 397 420)	1 243 136	512 841	(77 720)	(764 251)	1 686 833	2 057 381	(370 547)	(18,01)	512 841
Transfers and subsidies - capital (monetary allocations)		4 546 999	5 047 017	5 400 154	194 387	530 242	3 137 726	4 032 802	(895 076)	(22,19)	5 400 154
Transfers and subsidies - capital (in-kind)		45 722	299	20	3 200	3 200	5 484	89	5 394	6 030,22	20
Surplus/(Deficit) after capital transfers and contributions		3 195 301	6 290 453	5 913 014	119 867	(230 808)	4 830 043	6 090 272	(1 260 228)	(20,69)	5 913 014
Income Tax											
Surplus/(Deficit) after income tax		3 195 301	6 290 453	5 913 014	119 867	(230 808)	4 830 043	6 090 272	(1 260 228)	(20,69)	5 913 014
Share of Surplus/Deficit attributable to Joint Venture											
Share of Surplus/Deficit attributable to Minorities											
Surplus/(Deficit) attributable to municipality		3 195 301	6 290 453	5 913 014	119 867	(230 808)	4 830 043	6 090 272	(1 260 228)	(20,69)	5 913 014
Share of Surplus/Deficit attributable to Associate											
Intercompany/Parent subsidiary transactions		651									
Surplus/(Deficit) for the year		3 195 951	6 290 453	5 913 014	119 867	(230 808)	4 830 043	6 090 272	(1 260 228)	(20,69)	5 913 014

Source: National Treasury Local Government Database

For month (M08 – 29 February 2024), Consolidated Total Revenue (excluding capital transfers and contributions) of R16.621 billion was recognised against Year-to-Date (YTD) budget of R20.759 billion. During the same period Consolidated Expenditure was reported at R14.935 billion against the YTD budget of R18.701 billion resulting in underperformance of 20 percent on expenditure.

The consolidated net surplus for month 08 period, including capital transfers and contributions was R4.830 billion. For the month of February 2024, the municipalities have therefore on average collectively recorded a surplus of R119 million, after considering the Capital transfers from National and Provincial Government.

6.1.1 Operating Revenue

Municipalities have on average raised R16.621 billion or 80 percent of the year-to-date operating revenue budget of R20.759 billion. Based on the strings submitted, Transfers reported the highest source of revenue at 57 percent. Table 3 below presents the extract of sequential performance and state of the revenue sources for the period ending 29 February 2024.

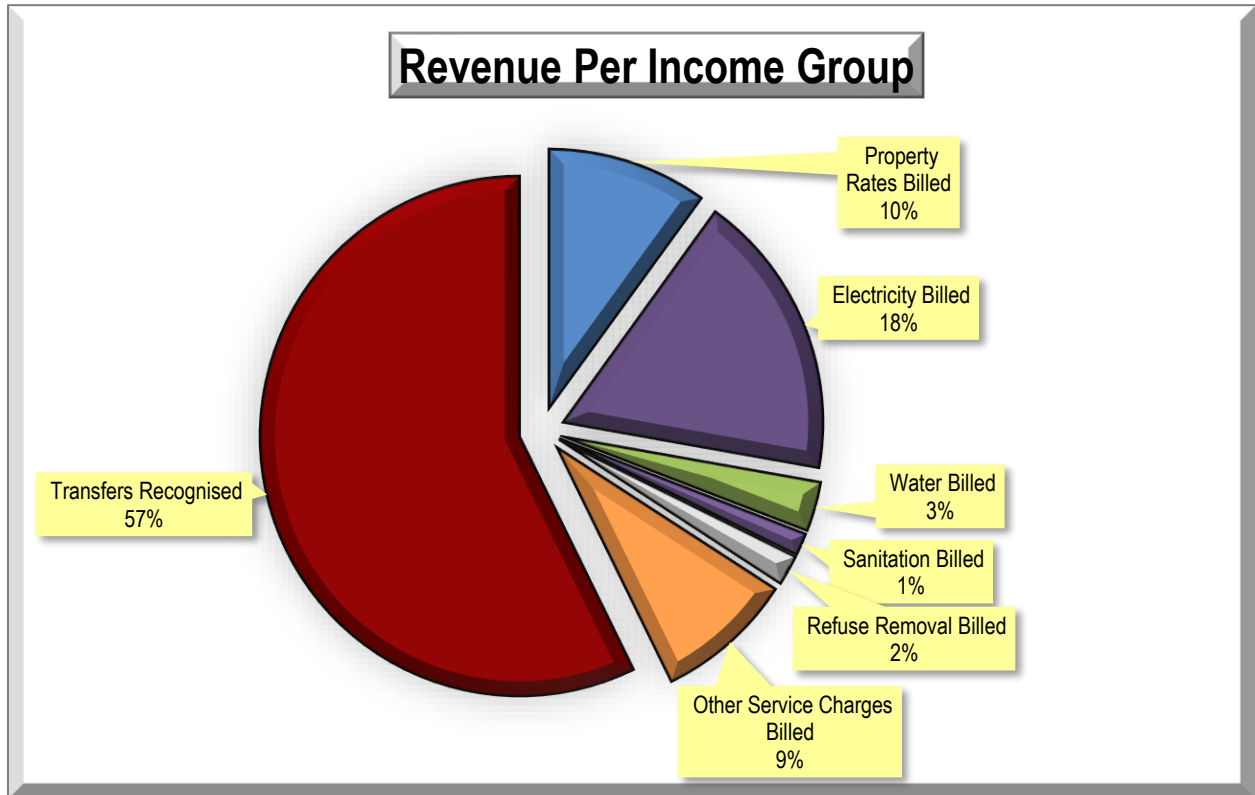
Table 3: Total Revenue contribution per Income Source

Rating	Revenue Source	R thousands	Percent
1	Transfers Recognised	9 514 967	57%
2	Electricity Billed	2 967 563	18%
3	Property Rates Billed	1 654 101	10%
4	Other Revenue	1 431 655	9%
5	Water Billed	513 974	3%
6	Refuse Removal Billed	311 841	2%
7	Waste Water Management (Sanitation) Billed	227 747	1%
Totals		16 621 849	100%

Source: National Treasury Local Government Database

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

Figure 1: Revenue per Income Group



Source: National Treasury Local Government Database

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

6.1.2 Operating expenditure

For the period ending 29 February 2024, total operating expenditure amounted to R14.935 billion or 80 percent against the year-to-date budget of R18.701 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.

The consolidated actual Employee related cost is less than the budget by R1.120 billion, Electricity bulk purchases (less by R560 million), Inventory Consumables (less by R359 million) and Contracted services (less by R415 million). It will be important for the various municipalities to review these expenditure items to verify the correctness prior submission to any reporting structure.

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

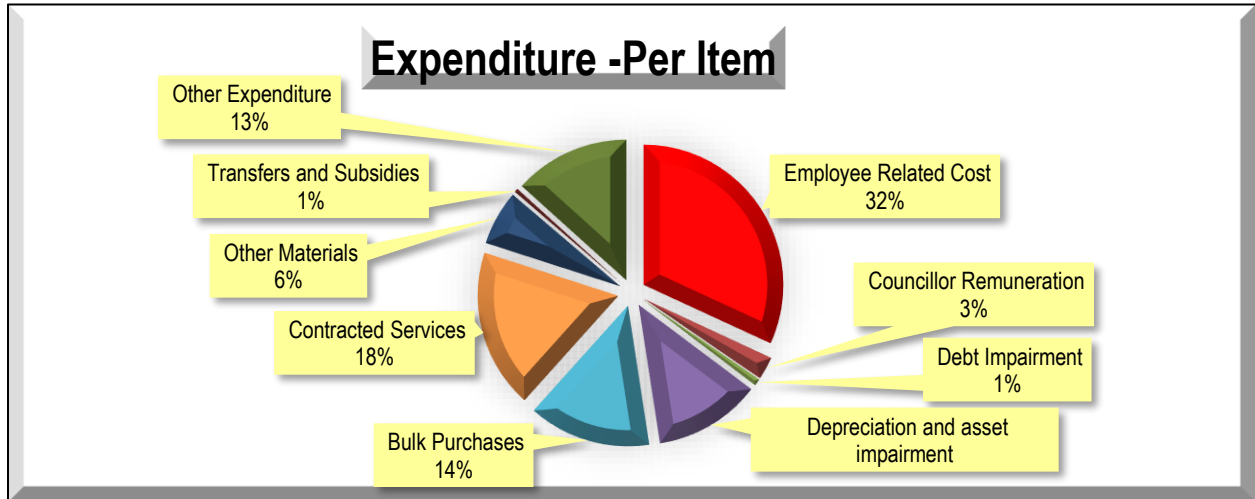
Table 4: Total expenditure contribution per Expenditure Type

Rating	Expenditure Item	R thousands	Percent
1	Employee Related Cost	4 757 241	32%
2	Contracted Services	2 741 606	18%
3	Bulk Purchases	2 097 511	14%
4	Other Expenditure	1 985 599	13%
5	Depreciation and asset impairment	1 837 090	12%
6	Inventory Consumed	938 342	6%
7	Councilor Remuneration	392 279	3%
8	Debt Impairment	119 483	1%
9	Transfers and Subsidies	65 864	0%
Totals		14 935 015	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 February 2024 with consolidated surplus cash and cash equivalent of R11.596 billion. The Cash and cash equivalents at beginning of the year were R3.695 billion. A net increase in cash and cash equivalents of R6.617 billion was realised. The consolidated cash flow closing balance appears to be incorrect by R1.283 billion. The underspending on conditional grant funds is a concern and has contributed to the increase in the cash status of municipalities. Treasury continues to monitor and provide advice on the mapping of the cash flow.

6.2 Financial Performance – District Breakdown

This section summarises the revenue and expenditure performance per district.

6.2.1 Operating Revenue per district

Table 5 below shows the operating revenue performance broken down per district and the main revenue items for the period ending 29 February 2024.

Table 5: Operating Revenue per district

Operating Revenue Per District - M08 February 2024												
R thousands	Operating Revenue					Exchange Revenue					Non Exchange Revenue	
	Original Budget	Adjusted Budget	YTD Budget	YTD Actual	% of year to date Budget	Electricity Billed	Water Billed	Sanitation Billed	Refuse Removal Billed	Other Revenue	Property Rates Billed	Transfers Recognised
Capricorn	7 254 440	7 250 299	5 602 853	4 456 526	80%	917 812	200 693	113 827	101 863	357 896	507 616	2 256 819
Mopani	5 336 295	5 529 220	4 147 193	3 427 788	83%	630 050	60 949	8 171	59 202	250 126	403 291	2 015 999
Sekhukhune	3 702 873	3 784 687	2 617 698	2 515 319	96%	109 613	45 874	10 761	30 037	215 909	230 490	1 872 636
Vhembe	5 926 044	5 804 872	5 043 718	3 302 908	65%	354 164	28 127	2 110	48 429	296 032	185 469	2 388 577
Waterberg	4 342 741	4 391 928	3 347 751	2 919 308	87%	955 924	178 331	92 879	72 311	311 692	327 235	980 936
Totals	26 562 393	26 761 007	20 759 213	16 621 849	80%	2 967 563	513 974	227 747	311 841	1 431 655	1 654 101	9 514 967

Source: National Treasury Local Government Database

As at 29 February 2024 the adjusted total operating revenue budget for the province stood at R26.761 billion. The year-to-date revenue budget stands at R20.759 billion as at 29 February 2024 of which R16.621 billion was realised.

Sekhukhune district municipalities realised the highest year-to-date revenue against its budget at 96 percent of the year to date. The second highest revenue raised was by Waterberg district municipalities at 87 percent. Mopani, Capricorn, Waterberg and Vhembe district municipalities respectively recorded 83, 80 and 65 and percent. Detailed information per municipality is shown in Appendix – 1.

6.2.2 Operating Expenditure per District

Table 6 below shows the operating expenditure performance broken down per district and the main expenditure items for the period ending 29 February 2024.

Table 6: Operating Expenditure per district

Operating Expenditure Per District -M08 February 2024														
R thousands	Original Budget	Adjusted Budget	YTD Budget	YTD Actual	% of Budget	Employee Related Cost	Councillor Remuneration	Debt Impairment	Depreciation and asset impairment	Bulk Purchases	Contracted Services	Inventory Consumed	Transfers and Subsidies	Other Expenditure
Capricorn	6 759 892	7 027 965	5 096 907	4 472 059	88%	1 158 591	80 391	-	1 009 839	731 504	758 877	195 750	10 153	526 954
Mopani	5 237 712	5 426 944	4 020 175	2 792 748	69%	944 067	93 491	-	225 442	417 698	393 277	285 406	30 461	402 908
Sekhukhune	3 469 930	3 707 061	2 651 840	2 128 665	80%	689 061	85 907	7 836	141 633	93 481	610 197	130 746	11 545	358 259
Vhembe	5 552 588	5 732 316	3 714 447	3 066 554	83%	1 175 133	81 903	89 229	322 592	287 987	625 424	172 613	13 036	298 637
Waterberg	4 299 134	4 353 881	3 218 463	2 474 989	77%	790 390	50 587	22 419	137 584	566 840	353 832	153 827	668	398 842
Total	25 319 257	26 248 166	18 701 832	14 935 015	80%	4 757 241	392 279	119 483	1 837 090	2 097 511	2 741 606	938 342	65 864	1 985 599

Source: National Treasury Local Government Database

The adjusted total operating expenditure budget for the province stands at R26.248 billion. The aggregate year-to-date expenditure budget stands at R18.701 billion as at 29 February 2024 of which R14.935 billion was realised. Operating Expenditure per municipality is shown in Appendix – 2.

Capricorn district municipalities spent the highest expenditure in relation to its year-to-date budget at 88 percent with Mopani district municipalities being the lowest at 69 percent. Vhembe, Sekhukhune and Waterberg district municipalities respectively recorded 83, 80 and 77 percent.

6.2.3 Capital spending and sources of finance

Table 7: Capital Expenditure per district

Capital Expenditure Per District -M08 February 2024													
R thousands	Original Budget	Adjusted Budget	Year To Date Budget	YTD Actual	% of Budget	Energy Sources	Water Management	Waste Water Management	Waste Management (Refuse)	Municipal governance and	Community and public safety	Economic and environmental services	Other
Capricorn	1 676 427	1 784 653	1 241 057	984 336	79%	20 518	590 965	125 322	1 876	12 714	20 119	212 822	-
Mopani	1 199 152	1 256 612	912 894	581 991	64%	44 452	210 872	-	-	5 139	38 326	283 202	-
Sekhukhune	1 293 238	1 383 248	977 887	677 523	69%	19 076	196 632	-	1 135	79 916	9 823	370 940	-
Vhembe	2 149 310	2 057 876	1 581 060	1 020 468	65%	72 298	45 960	42 264	17 364	59 635	32 180	750 767	-
Waterberg	839 134	1 160 564	841 734	543 443	65%	35 107	301 762	69 619	41 646	2 743	6 111	86 456	-
Total	7 157 260	7 642 953	5 554 632	3 807 761	69%	191 451	1 346 191	237 206	62 021	160 147	106 558	1 704 188	-

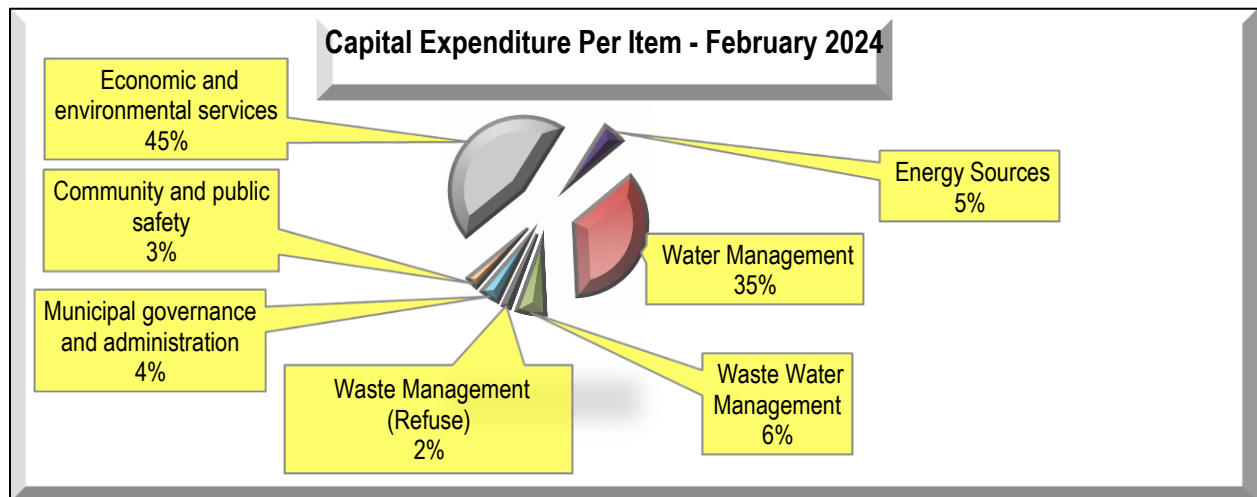
Source: National Treasury Local Government Database

The adjusted capital budget for municipalities in the province stood at R7.642 billion with a reported year-to-date capital budget of R5.554 billion. Actual year to date spending stands at R3.807 billion being 69 percent of the year-to-date budget.

Capricorn district reflected the highest capital expenditure against the budget at 79 percent with Mopani district recording the lowest at 64 percent. Sekhukhune, Vhembe and Waterberg respectively recorded 69, 65 and 65 percent. Detailed capital expenditure for each municipality is shown in Appendix – 4.

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

Figure 3: Capital Expenditure Per Item



Source: National Treasury Local Government Database

Economic and Environmental services which comprises of expenditure that relates to road transport, environmental protection, planning and development make up the largest portion year-to-date capital expenditure at 45 percent. Water management is the second highest at 35 per cent with Waste Water management at 6 percent, Energy sources at 5%, Municipal Governance and administration at 4 percent, Community and public safety at 3 percent and Waste management (Refuse) is the lowest at 2 per cent.

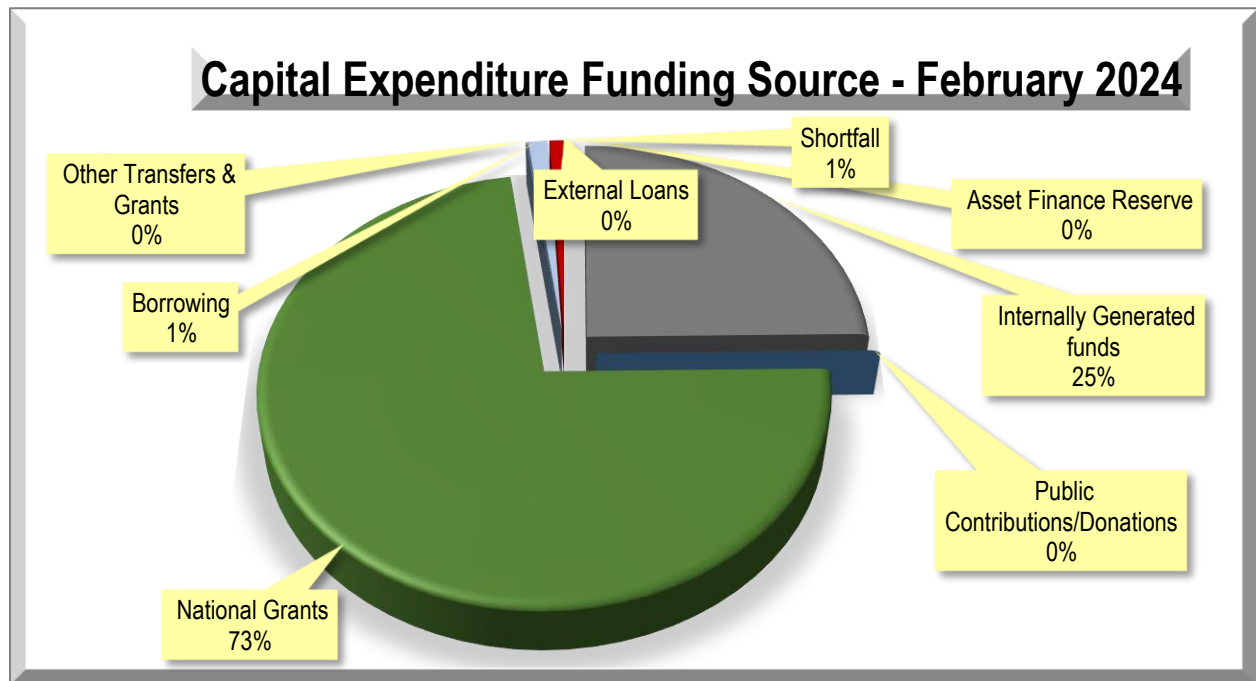
Table 8 below further provides for the sources to finance to the above capital expenditure for M08 of 2023/24 financial year.

Table 8: Source of Finance for Capital Expenditure

R thousands	Original Budget	Adjusted Budget	Year To Date Budget	YTD Actual	% of Budget	External Loans	Asset Finance Reserve	Internally Generated funds	Public Contributions/Donations	Transfers & Grants				Borrowing	Other
										National Grants	Provincial	District Municipality	Other Transfers & Grants		
Capricorn	1 676 427	1 784 653	1 241 057	984 336	79%	-	-	161 602	-	822 734	-	-	-	-	-
Mopani	1 199 152	1 256 612	912 894	581,991	64%	-	-	152 231	-	426 303	-	-	-	3 458	-
Sekhukhune	1 293 238	1 383 248	977 887	677 523	69%	-	-	205 305	-	408 833	-	-	-	43 478	-
Vhembe	2 149 310	2 057 876	1 581 060	1 020 468	65%	-	-	409 360	-	600 884	-	-	-	-	-
Waterberg	839 134	1 160 564	841 734	543 443	65%	-	-	15 279	-	522 586	-	-	1 241	-	-
Total	7 157 260	7 642 953	5 554 632	3 807 761	69%	-	-	943 776	-	2 781 340	-	-	1 241	46 936	-

Source: National Treasury Local Government Database

Figure 4: Capital Expenditure per Funding Source



Source: National Treasury Local Government Database

Table 8 and Figure 4 above indicate that municipalities' capital budgets are funded mainly from two sources namely, national grants and own revenue. Own revenue makes up 25 percent (R943 million) of the year-to-date actual capital funding of R3.807 billion with

grants making up 73 percent (R2.781 billion) of year-to-date capital expenditure. Most municipalities cannot afford to take up loans to fund their capital expenditures due to the inability to afford the repayments as well as declining cash flows. The municipalities that can afford to take up borrowing show no appetite due to the volatile economy where the risk of reduction in the equitable share is an ever-present danger. Detailed Capital source of Finance is shown in Appendix – 3.

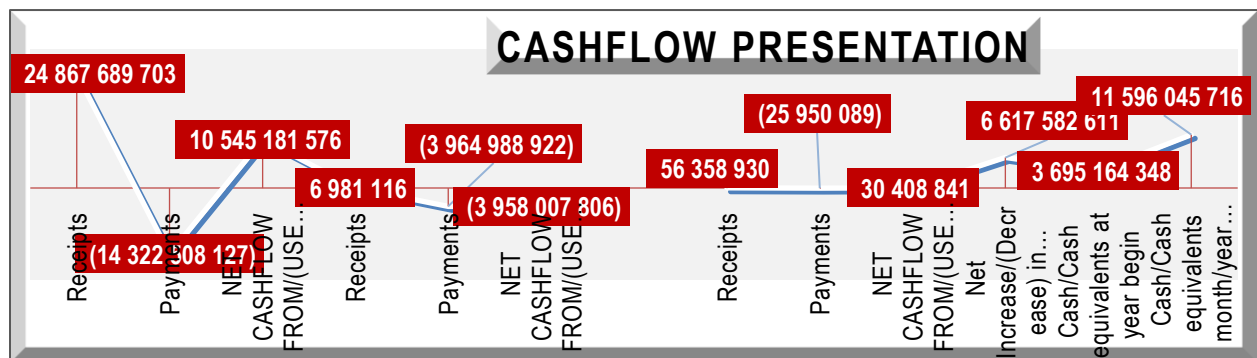
6.2.4 Cash Flow

Table 9: Cash Flow

ow M08 February 2024												
R thousands	Cashflow from Operating Activities			Cashflow from Investing Activities			Cashflow from Financing Activities			Net Increase/(Decrease) in Cash Held	Cash/Cash equivalents at year begin	Cash/Cash equivalents month/year end
	Receipts	Payments	NET CASHFLOW FROM/(USED) OPERATING ACTIVITIES	Receipts	Payments	NET CASHFLOW FROM/(USED) INVESTING ACTIVITIES	Receipts	Payments	NET CASHFLOW FROM/(USED) FINANCING ACTIVITIES			
Capricorn	6 276 713	-4 242 765	2 033 948	3	-1 010 430	-1 010 427	- 1 543		- 1 543	1 021 978	1 442 806	2 455 751
Mopani	7 675 819	-2 289 140	5 386 679	3 329	- 568 115	- 564 786		-19 637	-19 637	4 802 257	324 274	5 585 328
Sekhukhune	2 736 864	-2 744 859	- 7 995	851	- 634 106	- 633 255	57 937	- 5 524	52 413	- 588 837	257 267	402 345
Vhembe	4 151 503	-2 447 522	1 703 981	1 305	-1 154 650	-1 153 345	- 158		- 158	550 478	1 567 788	2 114 352
Waterberg	4 026 790	-2 598 223	1 428 568	1 493	- 597 689	- 596 196	124	- 789	- 666	831 706	103 030	1 038 270
Total	24 867 690	-14 322 508	10 545 182	6 981	-3 964 989	-3 958 008	56 359	- 25 950	30 409	6 617 583	3 695 164	11 596 046

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 February 2024 with a surplus cash and cash equivalent of R11.596 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 R6.617 billion was realised during the period. The consolidated cash flow closing balance appears to be incorrect by R1.283 billion. which constitute of differences identified in each consolidated district balances as follows, Capricorn R2.464 billion, Mopani R5.126 billion, Sekhukhune R331 million, Vhembe R2.118 billion and Waterberg R934 million.

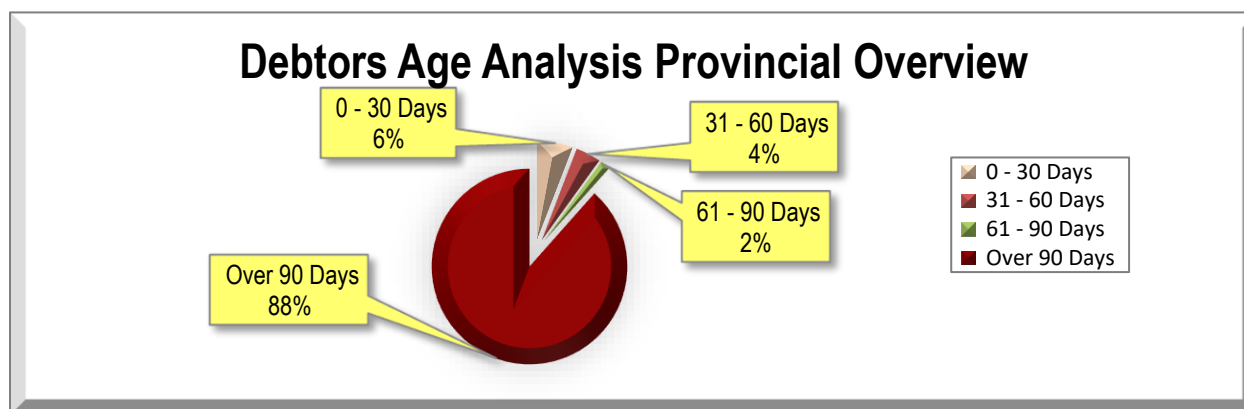
6.2.5 Debt Management

Table 10: Debtors Age Analysis

Debtors Detail - M08 February 2024									
R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total
	Total	%	Total	%	Total	%	Total	%	Total
Capricorn	208 455	5%	118 957	3%	96 419	2%	3 819 737	90%	4 243 569
Mopani	125 990	3%	56 174	1%	15 545	0%	3 576 165	95%	3 773 873
Sekhukhune	96 562	7%	39 071	3%	32 348	2%	1 312 749	89%	1 480 730
Vhembe	99 858	3%	58 935	2%	56 919	2%	3 402 640	94%	3 618 352
Waterberg	520 310	10%	480 345	9%	101 050	2%	4 030 469	79%	5 132 173
Total	1 051 175	6%	753 482	4%	302 281	2%	16 141 760	88%	18 248 697

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 Mopani at 95%, followed by Vhembe at 94 percent. Capricorn, Sekhukhune and Waterberg respectively recorded 90, 89, and 79 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 1 municipality as stated in section 4 of the report did not provide their debtors book information and thus the reported debtor amounts are understated and misrepresented.

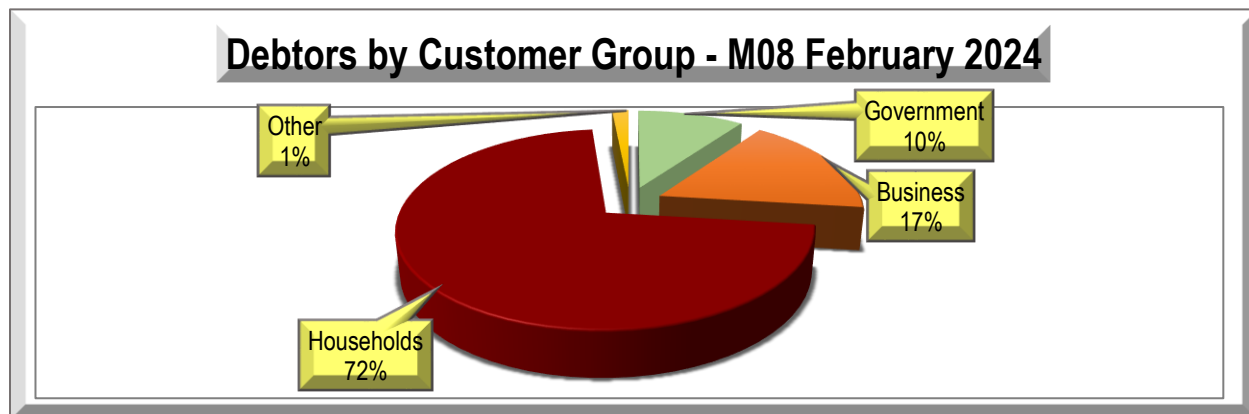
Table 11: Debtors by Customer per district

Debtors by Customer Group - M08 February 2024									
R thousands	Government		Business		Households		Other		Total
	Total	%	Total	%	Total	%	Total	%	
Capricorn	525 178	12%	528 305	12%	3 091 628	73%	98 458	0	4 243 569
Mopani	281 794	7%	516 408	14%	2 788 284	74%	187 387	5%	3 773 873
Sekhukhune	281 314	19%	442 218	30%	772 932	52%	-15 734	-1%	1 480 730
Vhembe	373 643	10%	605 942	17%	2 638 767	73%	-	0%	3 618 352
Waterberg	350 323	7%	1 005 687	20%	3 766 798	73%	9 365	0%	5 132 173
Total	1 812 252	10%	3 098 560	17%	13 058 409	72%	279 476	0%	18 248 697

Source: National Treasury Local Government Database

Table 11 indicates that the total debtors up to the end of February 2024 categorised by customer group amounted to R18.248 billion. Outstanding debtors in respect of Households are the highest at R13.058 billion or 72 percent of the total debtors and government debts due to municipalities amounts to R1.812 billion (10 percent) with business category at R3.098 billion (17 percent).

Figure 7: Debtors by Customer Group



Source: National Treasury Local Government Database

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

- Despite the economic effects, credit control needs to be emphasised mostly over households.
- Government forums which have already been established need to continue their mandate on 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 29 February 2024.

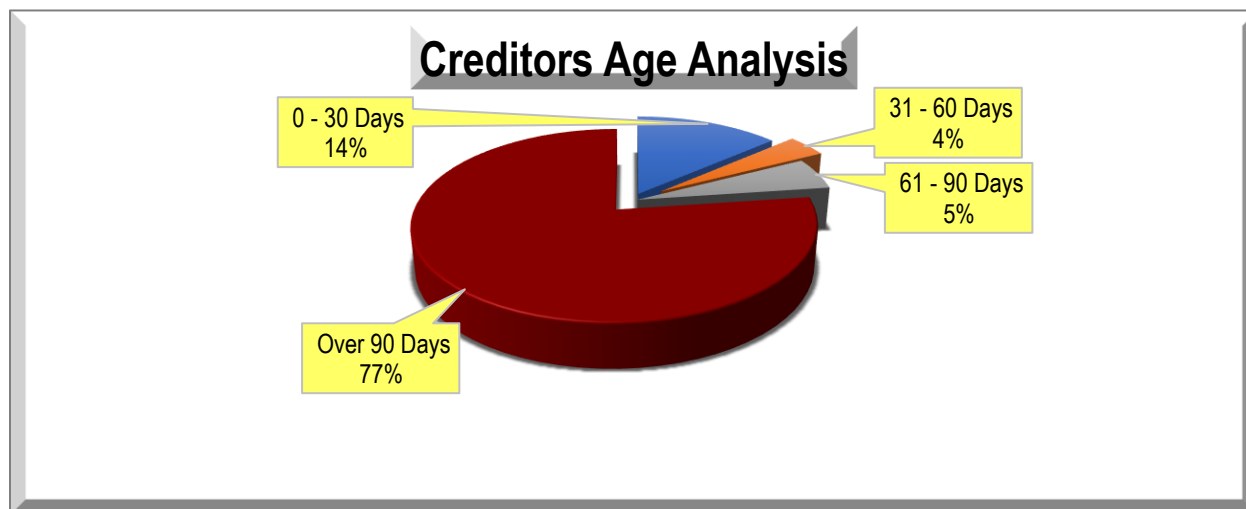
Table 12: Creditors Age Analysis per District

Creditor Age Analysis - M08 February 2024									
R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total
	Total	%	Total	%	Total	%	Total	%	
Capricorn	95 969	100%	72	0%	-	0%	186	0%	96 226
Mopani	51 478	15%	2 257	1%	902	0%	295 457	84%	350 091
Sekhukhune	53 069	41%	15 681	12%	59 752	46%	-	0%	128 503
Vhembe	17 711	64%	597	2%	56	0%	9 494	34%	27 858
Waterberg	120 719	6%	76 281	4%	73 954	4%	1 616 263	86%	1 887 218
Total	338 946	14%	94 888	4%	134 664	5%	1 921 400	77%	2 489 896

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 29 February 2024 categorised by district amounted to R2.489 billion. Outstanding creditors in the bracket “Over 90 days” are the highest at R1.921 billion or 77 percent of the total outstanding creditors. It must be noted that 2 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.

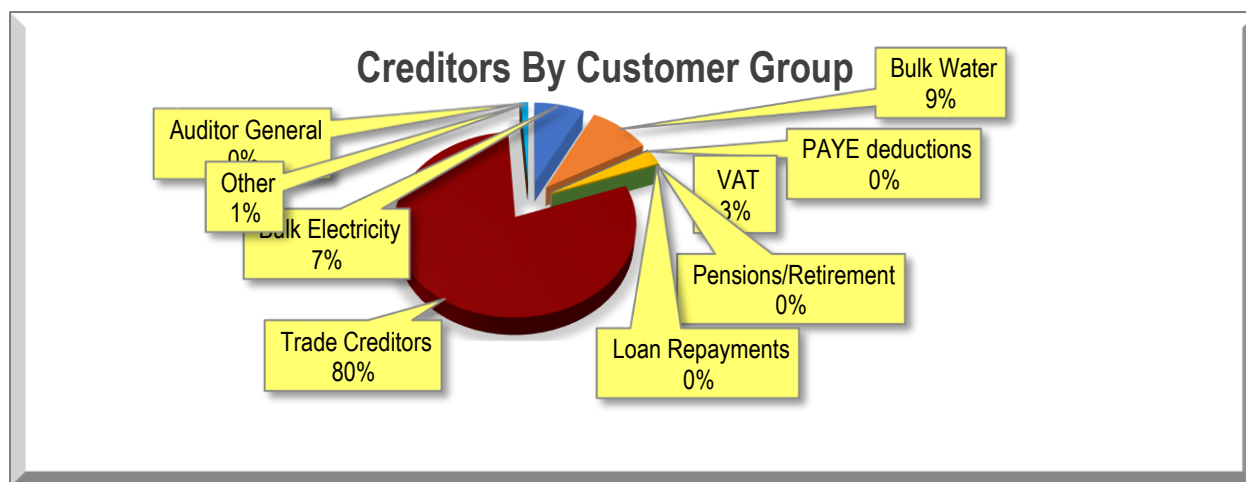
Table 13: Creditors by Customer Group per District

Creditor Age Analysis - M08 February 2024																			
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	84 136	87%	-	0%	-	0%	-	0%	-	0%	-	0%	11 628	12%	-	0.00%	462	0%	96 226
Mopani	12 221	3%	112 614	32%	-	0%	-	0%	-	0%	-	0%	220 411	63%	-	0.00%	4 845	1%	350 091
Sekhukhune	-	0%	98 253	76%	-	0%	-	0%	-	0%	-	0%	8 648	7%	-	0.00%	21 602	17%	128 503
Vhembe	374	1%	-	0%	-	0%	-	0%	-	0%	-	0%	27 484	99%	-	0.00%	-	0%	27 858
Waterberg	87 992	5%	19 675	1%	-	0%	66 686	4%	-	0%	-	0%	1 710 990	91%	1 859	0.10%	16	0%	1 887 218
Total	184 723	7%	230 542	9%	-	0%	66 686	3%	-	0%	-	0%	1 979 161	79%	1 859	0.07%	26 925	1%	2 489 896

Source: National Treasury Local Government Database

Table 13 shows creditors by District and by item, Figure 9 below then further provides for creditors by customer group. Capricorn, Polokwane, Vhembe, Lephalale, 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, Greater Letaba, Greater Tzaneen, Makhado, Bela-Bela, Lephalale and Mogalakwena. This information is contrary to the s41 reports received from National Treasury which reflect that municipalities owe Water Boards and Eskom huge sums of money. Appendix – 9 reflect the detailed creditors for each municipality per customer group.

Figure 9: Creditors by Customer Group



Source: National Treasury Local Government Database

6.2.7 Spending on Conditional Grant

Table 14 : Conditional Grants

R thousands	Municipal Infrastructure Grant		Public Transport Network Grant		Integrated National Electrification Programme (Municipal) Grant		Neighbourhood Development Partnership Grant (Capital Grant)		Rural Road Assets Management Systems Grant		Regional Bulk Infrastructure Grant (Schedule 5B)	
	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent
Capricorn	436 347	327 039	213 978	75 710	84 229	16 609	32 168	18 960	2 601	2 322	161 539	144 933
Mopani	871 118	448 466	-	-	89 178	53 852	-	-	2 370	934	-	-
Sekhukhune	853 251	353 818	-	-	90 103	56 327	-	-	2 460	354	-	-
Vhembe	988 367	566 504	-	-	47 704	35 186	25 000	-	2 416	1 189	-	-
Waterberg	370 773	241 846	-	-	32 800	14 500	-	-	2 290	-	-	-
Total	3 519 856	1 937 673	213 978	75 710	344 014	176 475	57 168	18 960	12 137	4 800	161 539	144 933

Source: National Treasury Local Government Database

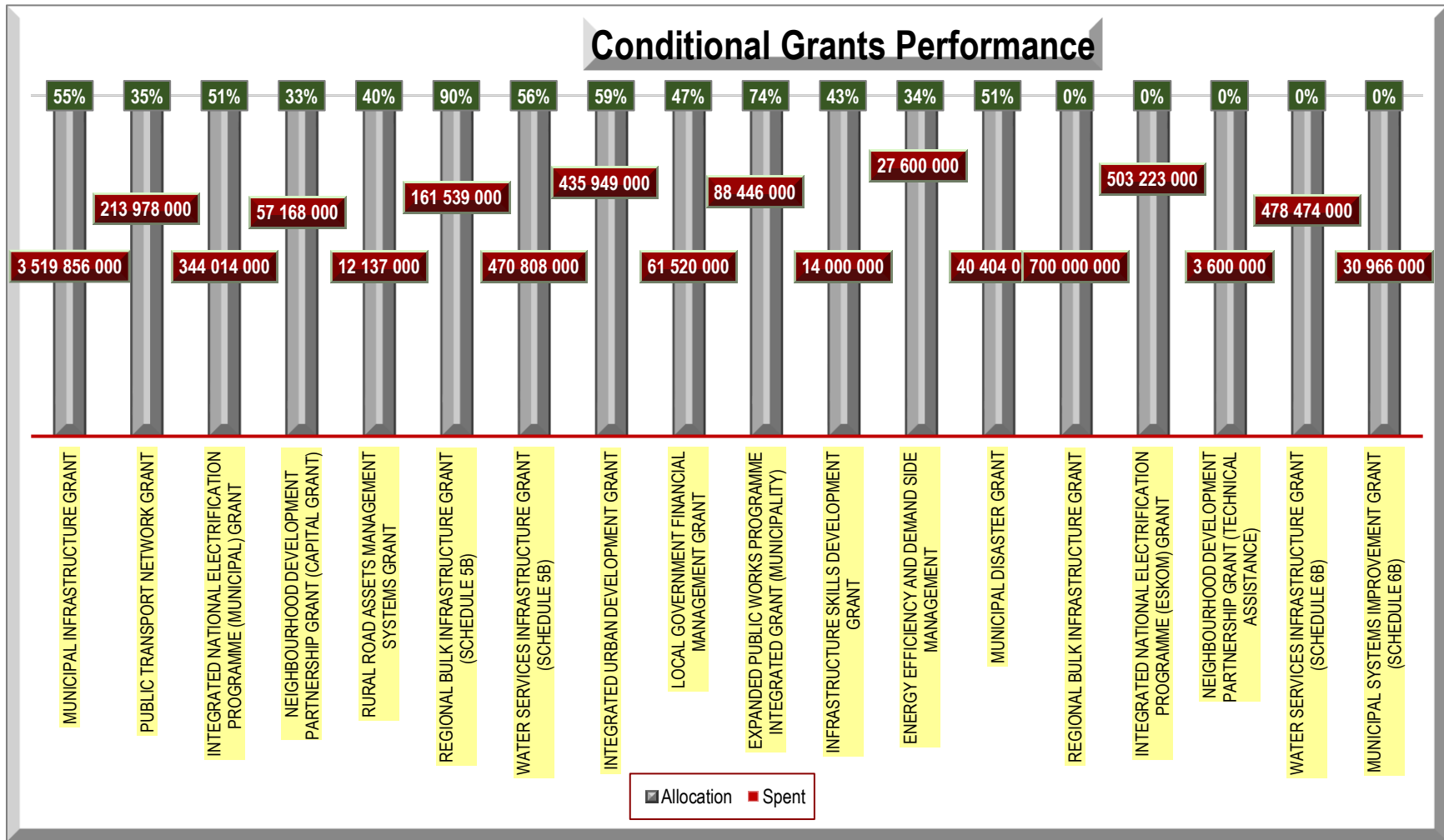
R thousands	Water Services Infrastructure Grant (Schedule 5B)		Integrated Urban Development Grant		Local Government Financial Management Grant		Municipal Systems Improvement Grant		Expanded Public Works Programme Integrated Grant (Municipality)		Infrastructure Skills Development Grant		Energy Efficiency and Demand Side Management	
	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent
Capricorn	230 725	167 502	435 949	258 844	10 100	4 954	-	-	18 745	11 693	5 500	1 937	4 000	689
Mopani	-	-	-	-	14 350	5 158	-	-	21 605	19 180	-	-	14 000	8 673
Sekhukhune	-	-	-	-	12 620	7 880	-	-	24 598	16 750	-	-	5 600	-
Vhembe	109 000	30 508	-	-	12 200	4 692	-	-	16 883	13 337	8 500	4 088	-	-
Waterberg	131 083	64 416	-	-	12 250	6 369	-	-	6 615	4 187	-	-	4 000	-
Total	470 808	262 427	435 949	258 844	61 520	29 053	-	-	88 446	65 147	14 000	6 025	27 600	9 362

Source: National Treasury Local Government Database

R thousands	Municipal Disaster Grant		Regional Bulk Infrastructure Grant		Integrated National Electrification Programme		Neighbourhood Development Partnership Grant (Technical)		Water Services Infrastructure Grant (Schedule 6B)		Municipal Systems Improvement Grant (Schedule)		TOTALS	
	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent
Capricorn	17 500	14 254	-	-	159 367	-	1 000	-	-	-	1 000	-	1 814 748	1 045 447
Mopani	11 350	3 729	460 000	-	71 388	-	-	-	320 843	-	2 900	-	1 879 102	539 993
Sekhukhune	-	-	140 000	-	70 310	-	100	-	49 425	-	3 500	-	1 251 967	435 129
Vhembe	11 554	2 452	50 000	-	111 911	-	2 500	-	-	-	2 900	-	1 388 935	657 956
Waterberg	-	-	50 000	-	90 247	-	-	-	108 206	-	20 666	-	828 930	331 318
Total	40 404	20 435	700 000	-	503 223	-	3 600	-	478 474	-	30 966	-	7 163 682	3 009 843

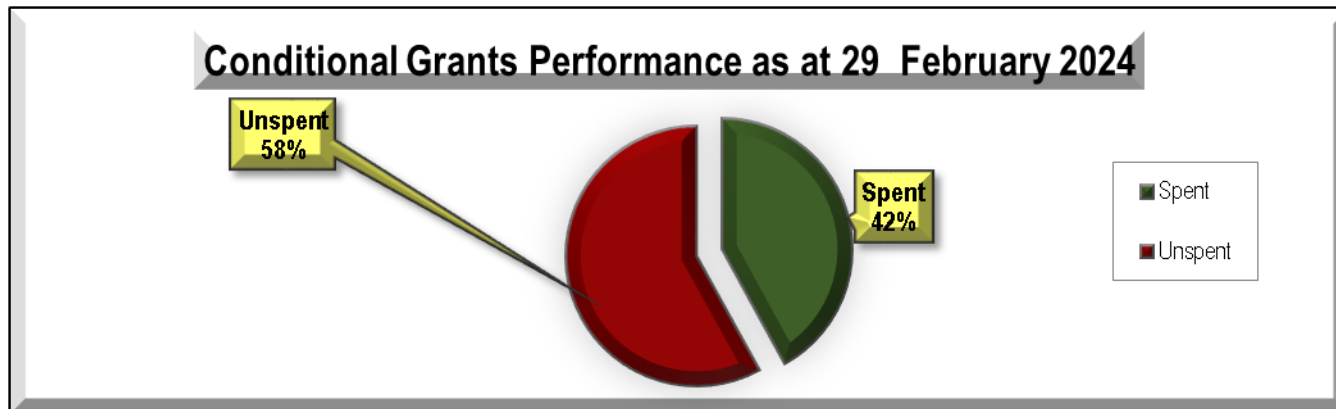
Source: National Treasury Local Government Database

Figure 10: Conditional Grants



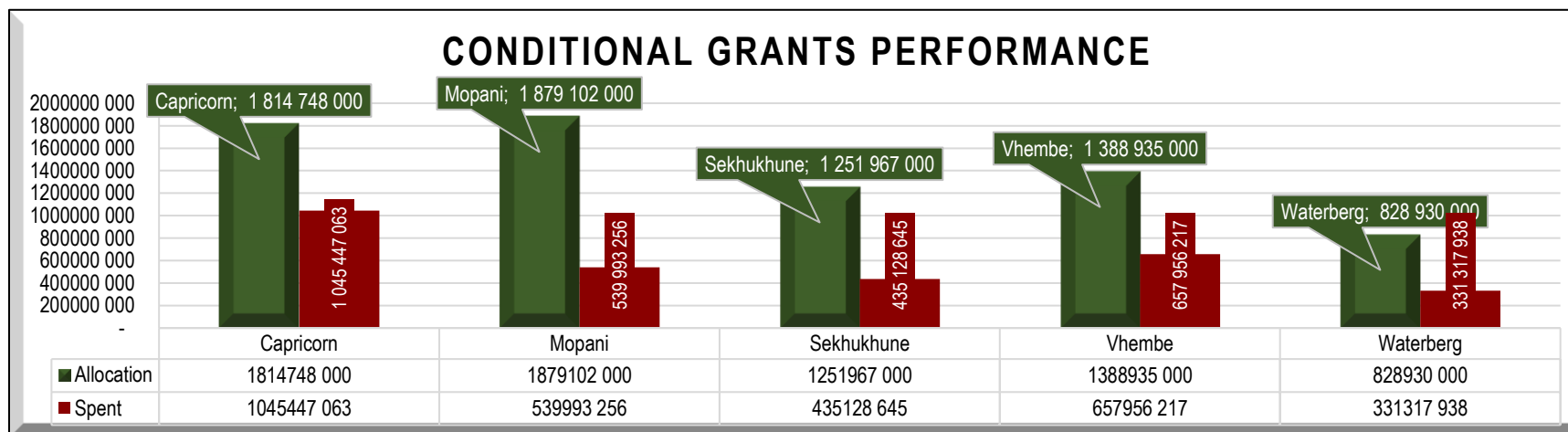
Source: National Treasury Local Government Database

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 29 February 2024, the aggregate conditional grants spending stands at 39 percent, based on a straight-line projection the expenditure should be 67 percent, which indicates that grant spending is lagging as at 29 February 2024.






7 mSCOA - Summary - Upload and Segment Validation

Table 15 below shows the status of Limpopo municipalities' financial submissions and validations for the period ending 29 February 2024.

Table 15: mSCOA uploads

Demarcation Description	Demarc Code	CAP	Financial, Year					
			2023			2024		
			SUBMISSIONCODE					
PAUD	AUDA	ORGB	PROR	ADJB	M08			
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.

10 Summary and Conclusion

This report shows the state of implementation of municipal budgets across the municipalities in the province for the cumulative period ending February 2024. The reporting on mSCoA remains relatively good however the credibility of the reported figures remains a challenge particularly on cash flow, capital expenditure, debtors, and creditors. Municipalities are starting to account for depreciation and asset impairment however there is still quite a number of municipalities that need to improve in that regard.

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

Appendices

Appendix - 1: Operating Revenue

Appendix 1: Operating Revenue - M08 February 2024													
Operating Revenue Budget						Exchange Revenue					Non Exchange Revenue		
R thousands	Original Budget	Adjusted Budget	YTD Budget	YTD Actual	% of year to date Budget	Electricity Billed	Water Billed	Sanitation Billed	Refuse Removal Billed	Other Revenue	Property Rates Billed 1	Transfers Recognised	Other Revenue
Blouberg	352 990	355 884	268 417	282 709	105%	21 524	2 306	1 099	1 379	6 399	66 497	181 170	2 334
Capricorn	967 645	970 506	889 618	709 301	80%	-	41 881	6 904	-	63 229	-	597 287	-
Lepelle-Nkumpi	713 726	705 551	533 538	323 484	61%	-	-	2	4 940	36 610	28 716	241 682	11 535
Molemole	274 777	282 666	204 706	187 485	92%	6 290	-	- 1	1 991	15 667	19 323	142 981	1 234
Polokwane	4 945 302	4 935 692	3 706 574	2 953 548	80%	889 998	156 506	105 823	93 553	194 754	393 080	1 093 700	26 135
Total	7 254 440	7 250 299	5 602 853	4 456 526	80%	917 812	200 693	113 827	101 863	316 658	507 616	2 256 819	41 238
Ba-phalaborwa	676 346	678 896	509 172	413 541	81%	79 715	-	-	18 207	10 568	119 564	161 727	23 760
Greater Giyani	539 825	537 286	402 965	118 930	30%	-	-	-	5 829	22 448	55 806	9 251	25 596
Greater Letaba	467 049	480 355	355 609	351 794	99%	16 003	1.00	-	3 773	22 590	13 808	295 112	507
Greater Tzaneen	1 613 783	1 675 822	1 262 010	1 202 898	95%	534 332	-	-	27 844	61 405	99 727	463 279	16 310
Maruleng	348 971	374 476	312 871	267 875	86%	-	2 458	354	3 549	19 408	114 387	127 385	335
Mopani	1 690 322	1 782 385	1 304 566	1 072 750	82%	-	58 491	7 816	-	47 198	-	959 244	-
Total	5 336 295	5 529 220	4 147 193	3 427 788	83%	630 050	60 949	8 171	59 202	183 617	403 291	2 015 999	66 509
Elias Motsoaledi	680 764	697 762	479 378	411 710	86%	66 347	-	-	7 964	11 651	39 837	272 003	13 908
Ephraim Mogale	375 827	382 831	328 444	168 492	51%	43 266	-	-	3 509	13 691	32 920	66 058	9 048
Tubatse Fetakgomo	915 422	922 450	689 378	651 664	95%	-	-	-	18 365	37 616	129 549	444 942	21 191
Makhuduthamaga	457 809	468 997	351 748	326 410	93%	-	-	-	199	17 627	28 183	269 568	10 833
Sekhukhune	1 273 052	1 312 647	768 752	957 044	124%	-	45 874	10 761	-	80 338	-	820 066	5
Total	3 702 873	3 784 687	2 617 698	2 515 319	96%	109 613	45 874	10 761	30 037	160 924	230 490	1 872 636	54 985
Makhado	1 395 877	1 425 094	1 058 594	746 632	71%	249 467	-	-	10 155	39 461	79 143	368 352	55
Musina	530 868	542 578	402 835	364 701	91%	104 697	22 804	2 101	15 278	29 662	18 968	169 180	2 012
Collins Chabane	662 484	641 851	614 371	379 162	62%	-	-	-	3 738	27 628	23 659	318 720	5 418
Thulamela	897 697	909 295	842 698	652 813	77%	-	-	-	18 988	87 346	63 700	470 291	12 488
Vhembe	2 439 118	2 286 054	2 125 220	1 159 600	55%	-	5 323	9	270	91 749	-	1 062 034	215
Total	5 926 044	5 804 872	5 043 718	3 302 908	65%	354 164	28 127	2 110	48 429	275 845	185 469	2 388 577	20 188
Bela bela	555 869	556 887	449 763	337 973	75%	96 469	27 589	15 635	7 384	16 272	62 823	100 474	11 326
Lephalale	789 635	784 235	555 545	568 232	102%	135 703	44 916	17 607	13 153	95 815	78 738	171 274	11 025
Modimolle-Mookgopo	868 609	882 531	693 257	846 195	122%	471 031	60 743	28 527	17 023	65 252	83 019	112 062	8 538
Mogalakwena	1 418 183	1 457 108	1 078 699	833 942	77%	203 341	24 898	14 605	23 706	53 661	64 631	436 833	12 267
Thabazimbi	550 934	550 934	413 200	214 516	52%	49 380	20 186	16 504	11 045	33 750	38 024	45 396	231
Waterberg	159 512	160 234	157 287	118 450	75%	-	-	-	-	3 554	-	114 896	-
Total	4 342 741	4 391 928	3 347 751	2 919 308	87%	955 924	178 331	92 879	72 311	268 304	327 235	980 936	43 388
Grand Total	26 562 393	26 761 007	20 759 213	16 621 849	80%	2 967 563	513 974	227 747	311 841	1 205 348	1 654 101	9 514 967	226 307

Source: National Treasury Local Government Database

Appendix - 2: Operating Expenditure

Appendix 2: Operating Expenditure - M08 February 2024														
R thousands	Original Budget	Adjusted Budget	YTD Budget	YTD Actual	% of Budget	Employee Related Cost	Councillor Remuneration	Debt Impairment	Depreciation and asset	Bulk Purchases	Contracted Services	Inventory Consumed	Transfers and Subsidies	Other Expenditure
Blouberg	389 072	391 201	293 048	219 680	75%	86 414	13 080	-	-	37 813	37 104	2 601	-	42 668
Capricorn	1 081 663	1 127 314	736 128	505 890	69%	216 672	11 649	-	52 565	-	71 533	56 503	-	96 968
Lepelle-Nkumpi	478 179	652 852	451 685	199 286	44%	65 343	16 174	-	20 548	-	26 342	1 094	-	69 785
Molemole	260 945	273 249	195 563	162 022	83%	72 297	9 758	-	10 637	9 802	35 723	4 072	-	19 733
Polokwane	4 550 034	4 583 348	3 420 483	3 385 181	99%	717 865	29 729	-	926 089	683 890	588 175	131 480	10 153	297 800
Total	6 759 892	7 027 965	5 096 907	4 472 059	88%	1 158 591	80 391	-	1 009 839	731 504	758 877	195 750	10 153	526 954
Ba-phalaborwa	764 525	764 525	573 394	355 111	62%	112 581	11 885	-	52 298	78 113	39 812	15 200	221	45 001
Greater Giyani	548 344	633 764	475 323	288 042	61%	113 272	17 793	-	69 811	-	31 603	3 818	-	51 745
Greater Letaba	423 398	436 518	322 797	302 046	94%	94 375	21 564	-	26 228	14 295	81 433	8 245	-	55 907
Greater Tzaneen	1 525 703	1 592 383	1 157 715	929 460	80%	252 932	20 649	-	77 105	324 955	61 063	65 147	30 240	97 369
Maruleng	286 339	305 144	221 811	153 800	69%	62 842	10 194	-	-	336	38 111	3 707	-	38 610
Mopani	1 689 403	1 694 610	1 269 135	764 290	60%	308 065	11 405	-	-	-	141 255	189 289	-	114 276
Total	5 237 712	5 426 944	4 020 175	2 792 748	69%	944 067	93 491	-	225 442	417 698	393 277	285 406	30 461	402 908
Elias Motsoaledi	654 217	677 675	444 466	369 069	83%	119 514	18 658	-	40 723	66 308	46 927	26 847	3 947	46 144
Ephraim Mogale	375 666	397 731	288 977	193 096	67%	56 158	8 338	-	37 422	27 173	28 323	886	-	34 798
Tubatse Fetakgomo	838 096	956 206	675 821	501 172	74%	160 250	28 831	-	40 098	-	189 643	1 353	-	80 997
Makhuduthamaga	371 205	416 937	312 703	304 597	97%	74 938	17 654	7 836	23 389	-	121 798	1 984	7 598	49 400
Sekhukhune	1 230 747	1 258 511	929 873	760 730	82%	278 201	12 425	-	-	-	223 507	99 677	-	146 920
Total	3 469 930	3 707 061	2 651 840	2 128 665	80%	689 061	85 907	7 836	141 633	93 481	610 197	130 746	11 545	358 259
Makhado	1 368 446	1 409 822	1 042 885	785 187	75%	233 578	20 457	43 258	100 910	195 583	120 742	31 006	-	39 654
Musina	484 868	478 439	361 079	262 710	73%	103 397	7 712	-	-	92 404	21 083	1 773	5 927	30 414
Collins Chabane	457 671	548 914	382 788	350 476	92%	96 087	20 051	-	40 684	-	136 722	9 192	5 929	41 812
Thulamela	919 194	1 014 246	708 990	554 427	78%	223 398	23 017	45 971	45 588	-	131 860	10 096	1 181	73 317
Vhembe	2 322 408	2 280 896	1 218 704	1 113 754	91%	518 673	10 667	-	135 410	-	215 018	120 546	-	113 440
Total	5 552 588	5 732 316	3 714 447	3 066 554	83%	1 175 133	81 903	89 229	322 592	287 987	625 424	172 613	13 036	298 637
Bela bela	543 004	539 759	405 955	279 792	69%	97 504	6 073	-	18 143	89 701	24 333	15 627	-	28 409
Lephalale	787 943	780 182	568 505	487 424	86%	153 905	9 524	22 419	56 193	114 916	40 156	35 889	527	53 894
Modimolle-Mookgopong	863 962	858 401	645 747	479 278	74%	163 573	8 047	-	23 495	137 701	46 707	18 316	-	81 440
Mogalakwena	1 383 244	1 446 363	1 054 192	881 823	84%	237 829	16 177	-	-	174 438	193 225	55 337	141	204 676
Thabazimbi	534 839	544 007	404 700	231 610	57%	57 817	4 421	-	35,855	50 084	43 573	28 657	-	11 201
Waterberg	186 142	185 168	139 363	115 062	83%	79 763	6 345	-	3,898	-	5 837	-	-	19 221
Total	4 299 134	4 353 881	3 218 463	2 474 989	77%	790 390	50 587	22 419	137 584	566 840	353 832	153 827	668	398 842
Grand Total	25 319 257	26 248 166	18 701 832	14 935 015	80%	4 757 241	392 279	119 483	1 837 090	2 097 511	2 741 606	938 342	65 864	1 985 599

Source: National Treasury Local Government Database

Appendix - 3: Capital Source of Finance

Appendix 3: Capital Source of Finance - M08 February 2024															
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	147 328	93 703	41 841	45%			450	-	41 391	-	-	-	-	-
Capricorn	420 353	464 703	311 566	396 517	127%			66 869	-	329 648	-	-	-	-	-
Lepelle-Nkumpi	299 563	232 982	169 164	21 152	13%			2 039	-	19 113	-	-	-	-	-
Molemole	72 380	73 305	47 421	39 136	83%			4 738	-	34 398	-	-	-	-	-
Polokwane	797 239	866 335	619 203	485 689	78%			87 504	-	398 185	-	-	-	-	-
Total	1 676 427	1 784 653	1 241 057	984 336	79%	-	-	161 602	-	822 734	-	-	-	-	-
Ba-phalaborwa	64 766	57 246	42 935	26 613	62%			5 577	-	21 036	-	-	-	-	-
Greater Giyani	214 991	219 483	164 612	123 001	75%			41 712	-	81 289	-	-	-	-	-
Greater Letaba	110 032	110 032	82 524	59 411	72%			19 285	-	40 126	-	-	-	-	-
Greater Tzaneen	190 705	214 146	144 997	68 983	48%			19 035	-	46 490	-	-	-	3 458	-
Maruleng	167 916	170 462	125 969	93 111	74%			66 623	-	26 489	-	-	-	-	-
Mopani	450 742	485 242	351 857	210 872	60%			-	-	210 872	-	-	-	-	-
Total	1 199 152	1 256 612	912 894	581 991	64%	-	-	152 231	-	426 303	-	-	-	3 458	-
Elias Motsaedi	84 156	94 038	49 797	54 137	109%			13 085	-	41 051	-	-	-	-	-
Ephraim Mogale	79 359	73 314	56 921	32 759	58%			4 248	-	26 696	-	-	-	-	-
Tubatse Fetakgorn	299 863	441 805	281 674	267 842	95%			98 081	-	108 192	-	-	-	43 478	-
Makhuduthamaga	236 116	204 473	153 355	124 583	81%			72 971	-	51 612	-	-	-	-	-
Sekhukhune	593 743	569 618	436 140	198 202	45%			16 920	-	181 282	-	-	-	-	-
Total	1 293 238	1 383 248	977 887	677 523	69%	-	-	205 305	-	408 833	-	-	-	43 478	-
Makhado	503 877	484 502	370 403	218 977	59%			126 356	-	82 443	-	-	-	-	-
Musina	80 036	97 903	67 174	30 377	221%			8 890	-	21 487	-	-	-	-	-
Collins Chabane	325 650	304 563	235 391	230 655	98%			140 340	-	90 315	-	-	-	-	-
Thulamela	343 558	326 594	261 821	139 826	53%			61 630	-	78 196	-	-	-	-	-
Vhembe	896 189	844 314	646 271	400 635	62%			72 145	-	328 444	-	-	-	-	-
Total	2 149 310	2 057 876	1 581 060	1 020 468	65%	-	-	409 360	-	600 884	-	-	-	-	-
Bela bela	92 693	88 968	68 030	48 805	72%			4 429	-	44 376	-	-	-	-	-
Lephalale	106 397	297 047	202 767	68 861	34%			10 651	-	58 210	-	-	-	-	-
Modimolle-Mookgo	219 833	222 343	165 879	115 133	69%			198	-	110 596	-	-	-	-	-
Mogalakwena	311 599	450 580	326 406	287 204	88%			-	-	285 963	-	-	1 241	-	-
Thabazimbi	108 463	101 445	78 540	23 440	30%			-	-	23 440	-	-	-	-	-
Waterberg	150	180	113	-	0%			-	-	-	-	-	-	-	-
Total	839 134	1 160 564	841 734	543 443	65%	-	-	15 279	-	522 586	-	-	1 241	-	-
Grand Total	7 157 260	7 642 953	5 554 632	3 807 761	69%	-	-	943 776	-	2 781 340	-	-	1 241	46 936	-

Source: National Treasury Local Government Database

Appendix – 4: Capital Expenditure (Detail)

Appendix 4: Capital Expenditure - M08 February 2024													
R thousands	Original Budget	Adjusted Budget	Year To Date Budget	YTD Actual	% of year to date Budget	Energy Sources	Water Management	Waste Water Management	Waste Management (Refuse)	Municipal governance and administratio	Community and public safety	Economic and environmental services	Other
Blouberg	86 892	147 328	93 703	41 841	45%	540	-	-	98	182	-	41 020	-
Capricorn	420 353	464 703	311 566	396 517	127%	-	385 016	6 649	-	3 294	1 558	-	-
Lepelle-Nkumpi	299 563	232 982	169 164	21 152	13%	632	-	-	-	1 009	2 580	16 930	-
Molemole	72 380	73 305	47 421	39 136	83%	(90)	-	507	-	2 181	-	36 539	-
Polokwane	797 239	866 335	619 203	485 689	78%	19 435	205 949	118 166	1 778	6 048	15 980	118 333	-
Total	1 676 427	1 784 653	1 241 057	984 336	79%	20 518	590 965	125 322	1 876	12 714	20 119	212 822	-
Ba-phalaborwa	64 766	57 246	42 935	26 613	62%	3 028	-	-	-	638	5 895	17 052	-
Greater Giyani	214 991	219 483	164 612	123 001	75%	32 071	-	-	-	186	31 562	59 182	-
Greater Letaba	110 032	110 032	82 524	59 411	72%	1 970	-	-	-	-	868	56 572	-
Greater Tzaneen	190 705	214 146	144 997	68 983	48%	7 383	-	-	-	3 299	-	58 300	-
Maruleng	167 916	170 462	125 969	93 111	74%	-	-	-	-	1 016	-	92 095	-
Mopani	450 742	485 242	351 857	210 872	60%	-	210 872	-	-	-	-	-	-
Total	1 199 152	1 256 612	912 894	581 991	64%	44 452	210 872	-	-	5 139	38 326	283 202	-
Elias Motsoaledi	84 156	94 038	49 797	54 137	109%	14 010	-	-	26	988	97	39 016	-
Ephraim Mogale	79 359	73 314	56 921	32 759	58%	407	-	-	45	3 272	724	28 312	-
Tubatse Fetakgomo	299 863	441 805	281 674	267 842	95%	-	-	-	1 064	72 489	8 101	186 189	-
Makhuduthamaga	236 116	204 473	153 355	124 583	81%	4 660	-	-	-	1 598	901	117 424	-
Sekhukhune	593 743	569 618	436 140	198 202	45%	-	196 632	-	-	1 570	-	-	-
Total	1 293 238	1 383 248	977 887	677 523	69%	19 076	196 632	-	1 135	79 916	9 823	370 940	-
Makhado	503 877	484 502	370 403	218 977	59%	52 297	-	-	4 714	19 569	1 557	140 840	-
Musina	80 036	97 903	67 174	30 377	45%	7 716	-	3 021	5 576	-	902	13 162	-
Collins Chabane	325 650	304 563	235 391	230 655	98%	12 285	-	-	-	23 219	21 511	173 639	-
Thulamela	343 558	326 594	261 821	139 826	53%	-	-	-	7 075	2 657	7 645	122 449	-
Vhembe	896 189	844 314	646 271	400 635	62%	-	45 960	39 243	-	14 190	565	300 677	-
Total	2 149 310	2 057 876	1 581 060	1 020 468	65%	72 298	45 960	42 264	17 364	59 635	32 180	750 767	-
Bela bela	92 693	88 968	68 030	48 805	72%	3 608	3 060	26 857	6 800	599	1 793	6 088	-
Lephalale	106 397	297 047	202 767	68 861	34%	7 769	33 487	-	22 218	1 945	802	2 641	-
Modimolle-Mookgopong	219 833	222 343	165 879	115 133	69%	5 416	44 011	24 486	12 628	198	3 279	25 116	-
Mogalakwena	311 599	450 580	326 406	287 204	88%	4 091	218 099	18 277	-	-	237	46 500	-
Thabazimbi	108 463	101 445	78 540	23 440	30%	14 223	3 106	-	-	-	-	6 112	-
Waterberg	150	180	113	-	0%	-	-	-	-	-	-	-	-
Total	839 134	1 160 564	841 734	543 443	65%	35 107	301 762	69 619	41 646	2 743	6 111	86 456	-
Grand Total	7 157 260	7 642 953	5 554 632	3 807 761	69%	191 451	1 346 191	237 206	62 021	160 147	106 558	1 704 188	-

Source: National Treasury Local Government Database

Appendix – 5: Cash Flows

Appendix 5 : Cashflow - M08 February 2024						
R '000	NET CASHFLOW FROM/(USED) OPERATING ACTIVITIES	NET CASHFLOW FROM/(USED) INVESTING ACTIVITIES	NET CASHFLOW FROM/(USED) FINANCING ACTIVITIES	Net Increase/(Dec rease) in Cash Held	Cash/Cash equivalents at year begin	Cash/Cash equivalents month/year end
Blouberg	(70 087)	(41 841)	-	(111 928)	106 030	(10 086)
Capricorn	474 790	(379 642)	-	95 148	493 700	588 849
Lepelle-Nkumpi	414 266	(21 152)	(7)	393 107	546 712	940 049
Molemole	172 572	(39 136)	-	133 435	111 992	245 582
Polokwane	1 042 408	(528 656)	(1 536)	512 216	184 371	691 356
Total	2 033 948	(1 010 427)	(1 543)	1 021 978	1 442 806	2 455 751
Ba-phalaborwa	(52 299)	(26 524)	(11 900)	(90 723)	-	(55 005)
Greater Giyani	(101 539)	1 761	-	(99 778)	-	297 133
Greater Letaba	31 851	(66 375)	-	(34 524)	2 344	(31 305)
Greater Tzaneen	4 324 753	(86 227)	(7 737)	4 230 789	-	4 408 100
Maruleng	146 410	(108 525)	-	37 885	150 719	188 604
Mopani	1 037 504	(278 896)	-	758 608	171 211	777 800
Total	5 386 679	(564 786)	(19 637)	4 802 257	324 274	5 585 328
Elias Motsoaledi	(12 086)	(58 573)	(6 514)	(77 174)	31 937	(44 071)
Ephraim Mogale	94 072	(34 940)	-	59 132	-	59 739
Tubatse Fetakgomo	341 260	(290 414)	58 736	109 583	218 618	327 646
Makhuduthamaga	(10 897)	(51 125)	-	(62 022)	6 712	(55 310)
Sekhukhune	(420 344)	(198 202)	191	(618 356)	-	114 341
Total	(7 995)	(633 255)	52 413	(588 837)	257 267	402 345
Makhado	15 954	(244 748)	(162)	(228 955)	147 009	(82 360)
Musina	(18 815)	(34 170)	-	(52 985)	34 507	(28 680)
Collins Chabane	370 815	(257 164)	-	113 651	235 147	349 416
Thulamela	271 940	(160 634)	3	111 310	1 026 519	1 137 829
Vhembe	1 064 087	(456 629)	-	607 458	124 606	738 146
Total	1 703 981	(1 153 345)	(158)	550 478	1 567 788	2 114 352
Bela bela	85 565	(61 725)	-	23 841	20 124	36 736
Lephalale	546 567	(90 463)	(789)	455 315	-	547 210
Modimolle-Mookgopong	731 975	(131 775)	(270)	599 930	70 133	634 040
Mogalakwena	(98 792)	(285 710)	393	(384 109)	-	(343 765)
Thabazimbi	155 789	(26 523)	-	129 266	-	143 812
Waterberg	7 464	-	-	7 464	12 773	20 237
Total	1 428 568	(596 196)	(666)	831 706	103 030	1 038 270
Grand Total	10 545 182	(3 958 008)	30 409	6 617 583	3 695 164	11 596 046

Source: National Treasury Local Government Database

Appendix – 6: Debtors Age Analysis

Appendix 6 : Debtors Age Analysis M08 February 2024									
R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total
	Total	%	Total	%	Total	%	Total	%	Total
Blouberg	2 253	1%	2 281	1%	2 235	1%	201 950	97%	208 720
Capricorn	(1 747)	0%	19 564	3%	12 969	2%	688 583	96%	719 369
Lepelle-Nkumpi	17 555	2%	18 243	2%	16 406	1%	1 105 203	95%	1 157 407
Molemole	2 486	2%	2 377	2%	2 310	2%	129 993	95%	137 166
Polokwane	187 908	9%	76 492	4%	62 499	3%	1 694 008	84%	2 020 907
Total	208 455	5%	118 957	3%	96 419	2%	3 819 737	90%	4 243 569
Ba-Phalaborwa	73 421	3%	26 722	1%	(560)	0%	2 375 998	96%	2 475 580
Greater Giyani	25 777	4%	11 436	2%	632	0%	631 849	94%	669 694
Greater Letaba	5 141	1%	4 081	1%	3 929	1%	351 780	96%	364 931
Greater Tzaneen	-	0%	-	0%	-	0%	-	0%	-
Maruleng	18 935	8%	11 219	5%	8 773	4%	205 801	84%	244 728
Mopani	2 716	14%	2 716	14%	2 771	15%	10 737	57%	18 940
Total	125 990	3%	56 174	1%	15 545	0%	3 576 165	95%	3 773 873
Elias Motsoaledi	16 733	8%	6 070	3%	4 373	2%	178 859	87%	206 035
Ephraim Mogale	11 361	5%	4 797	2%	4 527	2%	197 470	91%	218 155
Tubatse	20 187	4%	13 727	3%	12 599	3%	420 308	90%	466 821
Makhuduthamag	8 224	7%	3 345	3%	(390)	0%	100 889	90%	112 068
Sekhukhune	40 057	8%	11 132	2%	11 239	2%	415 223	87%	477 651
Total	96 562	7%	39 071	3%	32 348	2%	1 312 749	89%	1 480 730
Makhado	35 220	7%	12 464	2%	12 064	2%	455 622	88%	515 370
Musina	15 885	11%	6 758	5%	5 002	3%	121 536	81%	149 180
Collins Chabane	4 849	2%	4 308	2%	4 229	1%	270 895	95%	284 281
Thulamela	12 568	2%	10 565	2%	12 084	2%	571 429	94%	606 646
Vhembe	31 336	2%	24 840	1%	23 540	1%	1 983 158	96%	2 062 874
Total	99 858	3%	58 935	2%	56 919	2%	3 402 640	94%	3 618 352
Bela Bela	26 364	7%	12 143	3%	10 988	3%	322 745	87%	372 240
Lephalale	26 553	4%	28 332	4%	21 628	3%	585 802	88%	662 315
Modimolle-	387 672	20%	376 904	20%	28 498	2%	1 098 154	58%	1 891 227
Mogalakwena	59 233	4%	45 575	3%	23 493	2%	1 308 082	91%	1 436 383
Thabazimbi	20 452	3%	17 391	2%	16 443	2%	715 681	93%	769 967
Waterberg	36	88%	-	0%	-	0%	5	12%	41
Total	520 310	10%	480 345	9%	101 050	2%	4 030 469	79%	5 132 173
Grand Total	1 051 175	6%	753 482	4%	302 281	2%	16 141 760	88%	18 248 697

Source: National Treasury Local Government Database

Appendix – 7: Debtors by Customer Group

Appendix 7: Debtors by Customer Group - M08 February 2024									
R thousands	Government		Business		Households		Other		Total
	Total	%	Total	%	Total	%	Total	%	
Blouberg	33 886	16%	19 845	10%	71 401	34%	83 588	40%	208 720
Capricorn	12 047	2%	33 111	5%	659 341	0%	14 870	2%	719 369
Lepelle-Nkumpi	88 267	8%	62 539	5%	1 006 601	87%	-	0%	1 157 407
Molemole	137 166	100%	-	0%	-	0%	-	0%	137 166
Polokwane	253 812	13%	412 810	20%	1 354 285	67%	-	0%	2 020 907
Total	525 178	12%	528 305	12%	3 091 628	73%	98 458	2%	4 243 569
Ba-Phalaborwa	746	0%	373 677	15%	1 920 393	78%	180 764	7%	2 475 580
Greater Giyani	134 935	20%	62 575	9%	465 561	70%	6 623	1%	669 694
Greater Letaba	16 781	5%	39 270	11%	308 880	85%	-	0%	364 931
Greater Tzaneen	-	0%	-	0%	-	0%	-	0%	-
Maruleng	126 050	52%	25 229	10%	93 449	38%	-	0%	244 728
Mopani	3 282	17%	15 657	83%	1	0%	-	0%	18 940
Total	281 794	7%	516 408	14%	2 788 284	74%	187 387	5%	3 773 873
Elias Mtsotsoledi	54 483	26%	32 335	16%	119 217	58%	-	0%	206 035
Ephraim Mogale	31 875	15%	134 344	62%	51 936	24%	-	0%	218 155
Tubatse Fetakgomo	121 451	0%	150 028	32%	195 342	42%	-	0%	466 821
Makhuduthamaga	66 376	59%	60 971	54%	455	0%	-15 734	-14%	112 068
Sekhukhune	7 129	1%	64 540	14%	405 982	85%	-	0%	477 651
Total	281 314	19%	442 218	30%	772 932	52%	-15 734	-1%	1 480 730
Makhado	86 693	17%	185 834	36%	242 844	47%	-	0%	515 371
Musina	31 321	21%	40 557	27%	77 302	52%	-	0%	149 180
Collins Chabane	97 517	34%	24 541	9%	162 223	57%	-	0%	284 281
Thulamela	100 668	17%	162 748	27%	343 230	57%	-	0%	606 646
Vhembe	57 444	3%	192 262	9%	1 813 168	88%	-	0%	2 062 874
Total	373 643	10%	605 942	17%	2 638 767	73%	-	0%	3 618 352
Bela Bela	22 448	6%	155 640	42%	194 152	52%	-	0%	372 240
Lephalale	86 837	13%	19 162	3%	555 112	84%	1 204	0%	662 315
Modimolle-Mookgopong	79 558	4%	542 165	29%	1 269 504	67%	-	0%	1 891 227
Mogalakwena	136 456	9%	110 152	8%	1 181 614	82%	8 161	1%	1 436 383
Thabazimbi	25 024	3%	178 527	23%	566 416	74%	-	0%	769 967
Waterberg	-	0%	41	100%	-	0%	-	0%	41
Total	350 323	7%	1 005 687	20%	3 766 798	73%	9 365	0%	5 132 173
Grand Total	1 812 252	10%	3 098 560	17%	13 058 409	72%	279 476	2%	18 248 697

Source: National Treasury Local Government Database

Appendix – 8: Creditors Age Analysis

Appendix 8: Creditors Age Analysis - M08 February 2024									
R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total
	Total	%	Total	%	Total	%	Total	%	
Blouberg	217	66%	60	18%	-	0%	54	16%	331
Capricorn	12	67%	-	0%	-	0%	6	33%	18
Lepelle-Nkumpi	141	57%	12	5%	-	0%	94	38%	247
Molemole	35	52%	-	0%	-	0%	32	48%	67
Polokwane	95 564	100%	-	0%	-	0%	-	0%	95 563
Total	95 969	100%	72	0%	-	0%	186	0%	96 226
Ba-Phalaborwa	16 049	100%	-	0%	-	0%	(6)	0%	16 042
Greater Giyani	-	0%	-	0%	-	0%	-	0%	-
Greater Letaba	1 914	93%	55	3%	21	1%	59	3%	2 048
Greater Tzaneen	2 464	92%	213	8%	-	0%	-	0%	2 676
Maruleng	-	0%	-	0%	-	0%	7	100%	7
Mopani	31 051	9%	1 989	1%	881	0%	295 397	90%	329 318
Total	51 478	15%	2 257	1%	902	0%	295 457	84%	350 091
Elias Motsoaledi	399	100%	-	0%	-	0%	-	0%	399
Ephraim Mogale	-	0%	-	0%	-	0%	-	0%	-
Tubatse Fetakgomo	284	100%	-	0%	-	0%	-	0%	284
Makhuduthamaga	24 791	100%	-	0%	-	0%	-	0%	24 792
Sekhukhune	27 595	27%	15 681	15%	59 752	58%	-	0%	103 028
Total	53 069	41%	15 681	12%	59 752	46%	-	0%	128 503
Makhado	11 359	100%	-	0%	18	0%	(27)	0%	11 350
Musina	2 011	73%	14	1%	-	0%	736	27%	2 761
Collins Chabane	4 162	31%	583	4%	38	0%	8 725	65%	13 508
Thulamela	92	100%	-	0%	-	0%	-	0%	92
Vhembe	87	59%	-	0%	-	0%	60	41%	147
Total	17 711	64%	597	2%	56	0%	9 494	34%	27 858
Bela Bela	17 915	27%	11 676	17%	-	0%	37 808	56%	67 400
Lephalale	1 835	10%	15 719	90%	-	0%	-	0%	17 554
Modimolle-Mookgopong	29 155	2%	37 974	3%	66 041	5%	1 099 395	89%	1 232 565
Mogalakwena	53 127	87%	6 017	10%	948	2%	709	1%	60 801
Thabazimbi	18 687	4%	4 895	1%	6 965	1%	478 352	94%	508 899
Waterberg	-	0%	-	0%	-	0%	(1)	100%	(1)
Total	120 719	6%	76 281	4%	73 954	4%	1 616 263	86%	1 887 218
Grand Total	338 946	14%	94 888	4%	134 664	5%	1 921 400	77%	2 489 896

Source: National Treasury Local Government Database

Appendix – 9: Creditors by Customer Group

Appendix 9: Creditors by Customer Group - M08 February 2024																			
R thousands	Bulk Electricity		Bulk Water		PAYE deductions		VAT		Pensions/ Retirement		Loan Repayments		Trade Creditors		Auditor General		Other		Total
	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total
Blouberg	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	183	55%	-	0,00%	148	45%	331
Capricorn	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	18	100%	-	0,00%	-	0%	18
Lepelle-Nkumpi	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0,00%	247	100%	247
Molemole	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0,00%	67	100%	67
Polokwane	84 136	88%	-	0%	-	0%	-	0%	-	0%	-	0%	11 427	12%	-	0,00%	-	0%	95 563
Total	84 136	87%	-	0%	-	0%	-	0%	-	0%	-	0%	11 628	12%	-	0,00%	462	0%	96 226
Ba-Phalaborwa	10 646	66%	-	0%	-	0%	-	0%	-	0%	-	0%	569	4%	-	0,00%	4 827	30%	16 042
Greater Giyani	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0,00%	-	0%	-
Greater Letaba	1 459	71%	-	0%	-	0%	-	0%	-	0%	-	0%	589	29%	-	0,00%	-	0%	2 048
Greater Tzaneen	116	4%	48	2%	-	0%	-	0%	-	0%	-	0%	2 494	93%	-	0,00%	18	1%	2 676
Maruleng	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	7	100%	-	0,00%	-	0%	7
Mopani	-	0%	112 566	34%	-	0%	-	0%	-	0%	-	0%	216 752	66%	-	0,00%	-	0%	329 318
Total	12 221	3%	112 614	32%	-	0%	-	0%	-	0%	-	0%	220 411	63%	-	0,00%	4 845	1%	350 091
Elias Motsoaledi	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	399	100%	-	0,00%	-	0%	399
Ephraim Mogale	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0,00%	-	0%	-
Tubatse Fetakgomo	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	284	100%	-	0,00%	-	0%	284
Makhuduthamaga	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	3 190	13%	-	0,00%	21 602	87%	24 792
Sekhukhune	-	0%	98 253	95%	-	0%	-	0%	-	0%	-	0%	4 775	5%	-	0,00%	-	0%	103 028
Total	-	0%	98 253	76%	-	0%	-	0%	-	0%	-	0%	8 648	7%	-	0,00%	21 602	17%	128 503
Makhado	374	3%	-	0%	-	0%	-	0%	-	0%	-	0%	10 976	97%	-	0,00%	-	0%	11 350
Musina	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	2 761	100%	-	0,00%	-	0%	2 761
Collins Chabane	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	13 508	100%	-	0,00%	-	0%	13 508
Thulamela	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	92	100%	-	0,00%	-	0%	92
Vhembe	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	147	100%	-	0,00%	-	0%	147
Total	374	1%	-	0%	-	0%	-	0%	-	0%	-	0%	27 484	99%	-	0,00%	-	0%	27 858
Bela Bela	45 513	68%	16 343	24%	-	0%	-	0%	-	0%	-	0%	3 978	6%	1 566	2,32%	-	0%	67 400
Lephalale	14 104	80%	-	0%	-	0%	-	0%	-	0%	-	0%	3 434	20%	-	0,00%	16	0%	17 554
Modimolle-Mookgopong	-	0%	-	0%	-	0%	66 686	5%	-	0%	-	0%	1 165 879	95%	-	0,00%	-	0%	1 232 565
Mogalakwena	28 375	47%	3 332	5%	-	0%	-	0%	-	0%	-	0%	28 801	47%	293	0,48%	-	0%	60 801
Thabazimbi	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	508 899	100%	-	0,00%	-	0%	508 899
Waterberg	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	(1)	100%	-	0,00%	-	0%	-1
Total	87 992	5%	19 675	1%	-	0%	66 686	4%	-	0%	-	0%	1 710 990	91%	1 859	0,10%	16	0%	1 887 218
Grand Total	184 723	7%	230 542	9%	-	0%	66 686	3%	-	0%	-	0%	1 979 161	79%	1 859	0,07%	26 925	1%	2 489 896

Source: National Treasury Local Government Database

Appendix – 10 – Grants

R '000	Municipal Infrastructure Grant		Public Transport Network Grant		Integrated National Electrification Programme (Municipal) Grant		Neighbourhood Development Partnership Grant (Capital Grant)		Rural Road Assets Management Systems Grant		Regional Bulk Infrastructure Grant (Schedule 5B)		Water Services Infrastructure Grant (Schedule 5B)	
	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality
Blouberg	52 575 000	40 541 848	-	-	33 000 000	2 661 135	-	-	-	-	-	-	-	-
Capricorn	277 987 000	233 305 142	-	-	-	-	-	-	2 601 000	2 322 458	-	-	158 025 000	124 556 654
Lepelle-Nkumpi	64 332 000	19 938 102	-	-	14 900 000	-	-	-	-	-	-	-	-	-
Molemole	41 453 000	33 253 691	-	-	19 168 000	7 550 337	-	-	-	-	-	-	-	-
Polokwane	-	-	213 978 000	75 710 304	17 161 000	6 397 988	32 168 000	18 960 039	-	-	161 539 000	144 932 828	72 700 000	42 945 625
Total	436 347 000	327 038 783	213 978 000	75 710 304	84 229 000	16 609 460	32 168 000	18 960 039	2 601 000	2 322 458	161 539 000	144 932 828	230 725 000	167 502 279
Ba-phalaborwa	37 676 000	27 074 249	-	-	20 794 000	3 482 378	-	-	-	-	-	-	-	-
Greater Giyani	72 329 000	48 111 492	-	-	32 220 000	25 612 873	-	-	-	-	-	-	-	-
Greater Letaba	68 605 000	43 904 607	-	-	10 996 000	11 567 682	-	-	-	-	-	-	-	-
Greater Tzaneen	112 922 000	62 127 179	-	-	25 168 000	13 189 299	-	-	-	-	-	-	-	-
Manuleng	31 372 000	29 478 758	-	-	-	-	-	-	-	-	-	-	-	-
Mopani	548 214 000	237 770 144	-	-	-	-	-	-	2 370 000	934 366	-	-	-	-
Total	871 118 000	448 466 429	-	-	89 178 000	53 852 232	-	-	2 370 000	934 366	-	-	-	-
Elias Motsoaledi	65 356 000	37 553 809	-	-	14 400 000	8 466 739	-	-	-	-	-	-	-	-
Ephraim Mogale	39 389 000	31 321 000	-	-	-	-	-	-	-	-	-	-	-	-
Tubatse Fetakgomo	100 961 000	80 123 421	-	-	52 353 000	47 860 715	-	-	-	-	-	-	-	-
Makhuduthamaga	74 062 000	39 524 864	-	-	23 350 000	-	-	-	-	-	-	-	-	-
Sekhukhune	573 483 000	165 294 474	-	-	-	-	-	-	2 460 000	354 165	-	-	-	-
Total	853 251 000	353 817 568	-	-	90 103 000	56 327 454	-	-	2 460 000	354 165	-	-	-	-
Makhado	115 757 000	93 276 476	-	-	7 000 000	5 562 638	-	-	-	-	-	-	-	-
Musina	34 036 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Collins Chabane	98 133 000	65 690 520	-	-	12 504 000	10 248 334	-	-	-	-	-	-	-	-
Thulamela	119 112 000	105 823 881	-	-	28 200 000	19 375 414	25 000 000	-	-	-	-	-	-	-
Vhembe	621 329 000	301 713 280	-	-	-	-	-	-	2 416 000	1 188 797	-	-	109 000 000	30 508 475
Total	988 367 000	566 504 157	-	-	47 704 000	35 186 386	25 000 000	-	2 416 000	1 188 797	-	-	109 000 000	30 508 475
Bela bela	30 282 000	20 694 747	-	-	-	-	-	-	-	-	-	-	55 750 000	36 561 754
Lephalale	51 720 000	51 893 423	-	-	-	-	-	-	-	-	-	-	-	-
Mogalakwena	196 069 000	120 668 545	-	-	-	-	-	-	-	-	-	-	75 333 000	27 854 618
Modimolle-Mookgopong	53 573 000	42 061 199	-	-	-	-	-	-	-	-	-	-	-	-
Thabazimbi	39 129 000	6 527 753	-	-	32 800 000	14 499 745	-	-	-	-	-	-	-	-
Waterberg	-	-	-	-	-	-	-	-	2 290 000	-	-	-	-	-
Total	370 773 000	241 845 667	-	-	32 800 000	14 499 745	-	-	2 290 000	-	-	-	131 083 000	64 416 372
Grand Total	3 519 856 000	1 937 672 604	213 978 000	75 710 304	344 014 000	176 475 277	57 168 000	18 960 039	12 137 000	4 799 786	161 539 000	144 932 828	470 808 000	262 427 126

Source: National Treasury Local Government Database

R '000	Integrated Urban Development Grant		Local Government Financial Management Grant		Expanded Public Works Programme Integrated Grant (Municipality)		Infrastructure Skills Development Grant		Energy Efficiency and Demand Side Management		Municipal Disaster Grant	
	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality
Blouberg	-	-	2 400 000	870 030	1 185 000	956 617	-	-	-	-	4 000 000	3 999 306
Capricorn	-	-	1 000 000	952 735	3 303 000	2 095 395	-	-	-	-	-	-
Lepelle-Nkumpi	-	-	2 000 000	733 591	1 244 000	1 244 001	-	-	-	-	4 500 000	2 967 470
Molemole	-	-	2 300 000	968 226	1 219 000	640 760	-	-	-	-	4 500 000	-
Polokwane	435 949 000	258 843 733	2 400 000	1 429 801	11 794 000	6 756 297	5 500 000	1 936 822	4 000 000	688 576	4 500 000	7 287 552
Total	435 949 000	258 843 733	10 100 000	4 954 383	18 745 000	11 693 070	5 500 000	1 936 822	4 000 000	688 576	17 500 000	14 254 328
Ba-phalaborwa	-	-	3 100 000	1 947 197	1 470 000	1 399 793	-	-	4 000 000	2 631 200	-	-
Greater Giyani	-	-	2 400 000	951 645	3 151 000	-	-	-	-	-	3 500 000	-
Greater Letaba	-	-	2 000 000	893 809	1 564 000	1 577 992	-	-	5 000 000	4 531 694	3 900 000	3 728 908
Greater Tzaneen	-	-	2 000 000	194 461	5 412 000	-	-	-	5 000 000	1 510 602	3 950 000	-
Maruleng	-	-	1 850 000	1 133 335	1 295 000	1 294 999	-	-	-	-	-	-
Mopani	-	-	3 000 000	37 590	8 713 000	14 907 004	-	-	-	-	-	-
Total	-	-	14 350 000	5 158 037	21 605 000	19 179 788	-	-	14 000 000	8 673 496	11 350 000	3 728 908
Elias Motsoaledi	-	-	2 850 000	1 434 606	2 376 000	2 243 001	-	-	-	-	-	-
Ephraim Mogale	-	-	3 100 000	1 103 609	2 712 000	1 109 955	-	-	5 600 000	-	-	-
Tubatse Fetakgomo	-	-	2 550 000	2 033 396	1 463 000	2 352 411	-	-	-	-	-	-
Makhuduthamaga	-	-	1 720 000	925 595	1 783 000	1 336 500	-	-	-	-	-	-
Sekhukhune	-	-	2 400 000	2 382 343	16 264 000	9 708 042	-	-	-	-	-	-
Total	-	-	12 620 000	7 879 549	24 598 000	16 749 909	-	-	5 600 000	-	-	-
Makhado	-	-	1 950 000	1 439 147	2 932 000	1 954 664	-	-	-	-	3 500 000	2 451 680
Musina	-	-	3 000 000	-	1 287 000	-	-	-	-	-	3 554 000	-
Collins Chabane	-	-	2 550 000	100 001	1 404 000	1 257 087	-	-	-	-	4 500 000	-
Thulamela	-	-	1 700 000	1 408 931	4 488 000	4 235 000	5 000 000	3 084 198	-	-	-	-
Vhembe	-	-	3 000 000	1 743 579	6 772 000	5 890 190	3 500 000	1 003 925	-	-	-	-
Total	-	-	12 200 000	4 691 658	16 883 000	13 336 941	8 500 000	4 088 123	-	-	11 554 000	2 451 680
Bela bela	-	-	1 700 000	584 579	1 302 000	1 124 001	-	-	-	-	-	-
Lephalale	-	-	1 700 000	541 695	1 035 000	633 450	-	-	-	-	-	-
Mogalakwena	-	-	2 100 000	1 468 987	1 151 000	389 201	-	-	-	-	-	-
Modimolle-Mookgopong	-	-	2 650 000	1 205 287	1 757 000	978 780	-	-	4 000 000	-	-	-
Thabazimbi	-	-	3 100 000	2 087 545	1 370 000	1 061 750	-	-	-	-	-	-
Waterberg	-	-	1 000 000	480 879	-	-	-	-	-	-	-	-
Total	-	-	12 250 000	6 368 972	6 615 000	4 187 182	-	-	4 000 000	-	-	-
Grand Total	435 949 000	258 843 733	61 520 000	29 052 599	88 446 000	65 146 890	14 000 000	6 024 945	27 600 000	9 362 072	40 404 000	20 434 916

Source: National Treasury Local Government Database

R '000	Regional Bulk Infrastructure Grant		Integrated National Electrification Programme (Eskom) Grant		Neighbourhood Development Partnership Grant (Technical Assistance)		Water Services Infrastructure Grant (Schedule 6B)		Municipal Systems Improvement Grant (Schedule 6B)		TOTALS	
	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality
Blouberg	-	-	10 189 000	-	-	-	-	-	-	-	103 349 000	49 028 936
Capricorn	-	-	-	-	-	-	-	-	1 000 000	-	443 916 000	363 232 384
Lepelle-Nkumpi	-	-	18 190 000	-	-	-	-	-	-	-	105 166 000	24 883 164
Molemole	-	-	11 314 000	-	-	-	-	-	-	-	79 954 000	42 413 014
Polokwane	-	-	119 674 000	-	1 000 000	-	-	-	-	-	1 082 363 000	565 889 565
Total	-	-	159 367 000	-	1 000 000	-	-	-	1 000 000	-	1 814 748 000	1 045 447 063
Ba-phalaborwa	-	-	9 641 000	-	-	-	-	-	-	-	76 681 000	36 534 817
Greater Giyani	-	-	14 269 000	-	-	-	-	-	-	-	127 869 000	74 676 010
Greater Letaba	-	-	15 980 000	-	-	-	-	-	-	-	108 045 000	66 204 692
Greater Tzaneen	-	-	5 252 000	-	-	-	-	-	-	-	159 704 000	77 021 541
Maruleng	-	-	26 246 000	-	-	-	-	-	-	-	60 763 000	31 907 092
Mopani	460 000 000	-	-	-	-	-	320 843 000	-	2 900 000	-	1 346 040 000	253 649 104
Total	460 000 000	-	71 388 000	-	-	-	320 843 000	-	2 900 000	-	1 879 102 000	539 993 256
Elias Motsoaledi	-	-	11 764 000	-	-	-	-	-	-	-	96 746 000	49 698 155
Ephraim Mogale	-	-	29 904 000	-	-	-	-	-	-	-	80 705 000	33 534 564
Tubatse Fetakgomo	-	-	18 113 000	-	100 000	-	-	-	-	-	175 540 000	132 369 943
Makhuduthamaga	-	-	10 529 000	-	-	-	-	-	-	-	111 444 000	41 786 959
Sekhukhune	140 000 000	-	-	-	-	-	49 425 000	-	3 500 000	-	787 532 000	177 739 024
Total	140 000 000	-	70 310 000	-	100 000	-	49 425 000	-	3 500 000	-	1 251 967 000	435 128 645
Makhado	-	-	38 193 000	-	-	-	-	-	-	-	169 332 000	104 684 605
Musina	-	-	2 286 000	-	-	-	-	-	-	-	44 163 000	-
Collins Chabane	-	-	26 906 000	-	500 000	-	-	-	-	-	146 497 000	77 295 942
Thulamela	-	-	44 526 000	-	2 000 000	-	-	-	-	-	230 026 000	133 927 424
Vhembe	50 000 000	-	-	-	-	-	-	-	2 900 000	-	798 917 000	342 048 246
Total	50 000 000	-	111 911 000	-	2 500 000	-	-	-	2 900 000	-	1 388 935 000	657 956 217
Bela bela	-	-	11 288 000	-	-	-	-	-	-	-	100 322 000	58 965 081
Lephalale	-	-	12 063 000	-	-	-	31 226 000	-	-	-	97 744 000	53 068 568
Mogalakwena	50 000 000	-	66 660 000	-	-	-	-	-	-	-	391 313 000	150 381 351
Modimolle-Mookgopong	-	-	-	-	-	-	38 490 000	-	-	-	100 470 000	44 245 266
Thabazimbi	-	-	236 000	-	-	-	38 490 000	-	-	-	115 125 000	24 176 793
Waterberg	-	-	-	-	-	-	-	-	20 666 000	-	23 956 000	480 879
Total	50 000 000	-	90 247 000	-	-	-	108 206 000	-	20 666 000	-	828 930 000	331 317 938
Grand Total	700 000 000	-	503 223 000	-	3 600 000	-	478 474 000	-	30 966 000	-	7 163 682 000	3 009 843 119

Source: National Treasury Local Government Database