



LIMPOPO

PROVINCIAL GOVERNMENT
REPUBLIC OF SOUTH AFRICA

PROVINCIAL TREASURY

**Consolidated MFMA Section 71 report for the quarter ending
31 March 2023**

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Acronyms

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

1 Introduction

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

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

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

2 Purpose

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

3 Background

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

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

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

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

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

municipality and per municipal entity. This report is accordingly submitted to serve this required purpose.

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

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

4 Key highlights – For March 2023

- **Billed Revenue**

The overall year to date (March 2023) provincial operating revenue performance was reported as R31.279 billion or 169 percent of the year-to-date operating revenue budget of R18.502 billion. The over – performance is due to incorrect data strings submitted by Greater Tzaneen municipality who reported a year-to-date actual performance of R12 billion although the overall budget is merely R700 million. A total of thirteen 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 34 percent, which is R2.280 billion spending against R6.709 billion annual budget allocation. The Provincial Treasury continues to provide support to municipalities around spending of conditional grants as the rollover applications made for the previous financial year (2020/2021) for use in 2021/2022 financial year were high at a value of R387 million. The rollover applications for 2021/2022 stood at R421 million leading to an increase of 8 percent (R34 million) compared to previous year. Furthermore only 25% (R103 million) of the R421 million was approved by National Treasury.

Two municipalities, namely, Ephraim Mogale and Musina reported zero grant spending as at 31 March 2023 which is an indication of incorrect/non credible information. It has also been observed that the MIG spending reports sent to CoGHSTA monthly are significantly different to the information that is being report to the National Treasury Local government database. This inconsistency increases the risk of municipalities losing their funds during the roll –over applications, as assessments would be based on the incorrect and incomplete information reported in the NT system.

- Capital Expenditure

Overall actual capital expenditure stood at only 58 percent of the year-to-date budget of R5.007 billion. Only three municipalities met the year-to-date budget being (Greater Letaba, Collins Chabane and Capricorn)

- Debtors/Accounts Receivables

The debtors' book for municipalities in the province stood at R15.045 billion with 87 percent of the amount over 90 days and thus unlikely to be collectable. Six municipalities namely, Blouberg, Mopani, Elias Motsoaledi, Makhuduthamaga, Mogalakwena and Waterberg have not reported on debtors. Mopani district has the Highest Debtors reported at R4.561 billion with Sekhukhune district reporting the lowest at R957 million. A total of seven municipalities did not disclose the debtors owed by Households. Detailed information on debtors is provided for in Appendices 6 and 7.

The Debtors customer group with the highest debt remains to be households at 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 14 percent (R273 million) is due to creditors under 0 to 30 days with 79 percent (R1.570 billion) being debt over 90 days. The creditors category with the highest debt reported is trade creditors at 83 percent (R1.646 billion) followed by bulk electricity at 6 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 (R1.516 billion). Vhembe district reported the lowest creditors at 2 percent (R15.205 million) of total Creditors. A total of five municipalities namely, Greater Giyani, Elias Motsoaledi, Ephraim Mogale, Makhuduthamaga and Waterberg have not reported any amounts owed to creditors which is a 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 are still having huge amounts due to ESKOM and other creditors. The non-payment of creditors destroys the 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 assume 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 assume 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

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

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

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

5 In-Year Reporting: Compliance Monitoring

Table 1: mSCoA - Summary - Upload and Segment Validation

MO9	Phase 1 Outstanding	Phase 1	Phase 2	Total	Segment Correct Percent
		Segment Errors	Submission Errors		
IMQ3	2	0	0	25	93
CR09	0	0	0	27	100
DB09	1	1	0	25	93
BMQ3	2	1	0	24	89
M09	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 the 9-month period to March 2023 in the 2022/23 fiscal 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 March 2023

Summary - Table C4 Quarterly Budgeted Financial Performance (All) for 3rd Quarter ended 31 March 2023

Description	Ref	Budget year 2022/23										
		2021/22	Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	Q3 Mar Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %
Revenue												
Exchange Revenue												
Service charges - Electricity		3 581 711	4 434 598	4 439 435	463 413	798 261	13 732 186	14 993 859	3 203 997	11 789 863	367,97	4 439 435
Service charges - Water		1 424 336	1 614 388	1 732 387	335 629	514 651	443 929	1 294 209	1 232 714	61 495	4,99	1 732 387
Service charges - Waste Water Management		344 602	329 743	330 098	78 072	88 445	82 501	249 019	246 108	2 911	1,18	330 098
Service charges - Waste Management		404 819	436 737	424 990	96 791	95 181	103 423	295 395	319 678	(24 283)	(7,60)	424 990
Sale of Goods and Rendering of Services		67 730	348 974	351 282	31 699	22 249	29 046	82 994	259 414	(176 420)	(68,01)	351 282
Agency services		125 837	140 825	164 205	14 567	12 879	(1 650)	25 796	122 472	(96 676)	(78,94)	164 205
Interest		10 506	14 000	16 000	4 671	4 484	8 477	17 632	11 300	6 332	56,04	16 000
Interest earned from Receivables		502 601	528 511	565 444	145 410	151 550	138 673	435 634	405 148	30 486	7,52	565 444
Interest earned from Current and Non Current Assets		182 280	189 326	274 640	70 434	67 326	108 820	246 580	179 887	66 693	37,07	274 640
Dividends		541			130		1	130		130		
Rent on Land		2 419	1 136	1 141	156	136	156	448	856	(407)	(47,60)	1 141
Rental from Fixed Assets		48 271	27 825	26 728	8 361	8 649	9 709	26 718	20 136	6 583	32,69	26 728
Licence and permits		67 667	73 306	69 209	50 325	48 901	(50 508)	48 718	53 177	(4 460)	(8,39)	69 209
Operational Revenue		544 012	283 750	303 766	26 714	4 235	47 792	78 741	215 694	(136 953)	(63,49)	303 766
Non-Exchange Revenue												
Property rates		2 065 407	2 296 834	2 345 149	516 395	536 682	542 718	1 595 795	1 758 259	(162 464)	(9,24)	2 345 149
Surcharges and Taxes		10 182	1 315	315	418	40	(223)	236	584	(349)	(59,69)	315
Fines, penalties and forfeits		269 707	174 769	200 330	11 348	36 397	21 389	69 134	144 339	(75 205)	(52,10)	200 330
Licences or permits		70 590	93 804	77 338	17 507	13 829	10 282	41 618	56 848	(15 230)	(26,79)	77 338
Transfer and subsidies - Operational		11 293 064	12 447 746	12 431 281	4 530 849	3 365 063	3 708 020	11 603 932	10 095 015	1 508 917	14,95	12 431 281
Interest		290 958	211 053	234 837	42 027	52 548	62 499	157 075	170 051	(12 976)	(7,63)	234 837
Fuel Levy												
Operational Revenue												
Gains on disposal of Assets		612 475	6 205	10 772	5 061	653	149	5 863	6 905	(1 042)	(15,09)	10 772
Other Gains		315 996		100	9 918	29		9 947	75	9 872	13 162,49	100
Discontinued Operations												
Total Revenue (excluding capital transfers and con		22 235 711	23 654 845	23 999 447	6 459 898	5 822 187	18 997 388	31 279 473	18 502 656	12 776 817	69,05	23 999 447
Expenditure												
Employee related costs		6 690 090	7 551 790	7 415 841	1 585 728	1 754 884	1 690 003	5 030 615	5 587 505	(556 890)	(9,97)	7 415 841
Remuneration of councillors		508 853	555 953	570 308	125 833	151 514	126 625	403 973	423 500	(19 528)	(4,61)	570 308
Bulk purchases - electricity		2 917 382	3 104 888	3 120 615	828 464	704 450	612 986	2 145 900	2 231 665	(85 765)	(3,84)	3 120 615
Inventory consumed		1 495 699	1 553 744	1 507 043	199 376	232 389	306 237	738 002	1 123 291	(385 289)	(34,30)	1 507 043
Debt impairment		1 278 841	678 811	1 142 221		37 341	37 341	613 402	(576 061)	(93,91)	(93,91)	1 142 221
Depreciation and amortisation		2 863 774	2 163 533	2 226 802	199 206	551 293	409 767	1 160 266	1 631 014	(470 748)	(28,86)	2 226 802
Interest		248 919	129 057	151 666	11 882	16 916	36 413	65 211	107 842	(42 630)	(39,53)	151 666
Contracted services		3 655 148	3 716 687	3 960 937	724 853	929 748	781 008	2 435 610	2 877 513	(441 903)	(15,36)	3 960 937
Transfers and subsidies		129 027	115 850	99 779	17 135	16 264	19 078	52 478	60 181	(7 703)	(12,80)	99 779
Irrecoverable debts written off		1 632 556	640 029	775 257	38 563	51 098	151 450	241 111	537 512	(296 402)	(55,14)	775 257
Operational costs		2 047 372	2 435 631	2 649 273	539 093	592 388	561 384	1 692 864	1 607 094	85 771	5,34	2 649 273
Losses on disposal of Assets		144 726	17 337	21 259		1 243	(93)	1 150	11 493	(10 343)	(90,00)	21 259
Other Losses		220 577	18 100	19 900			1	1	13 095	(13 094)	(99,99)	19 900
Total Expenditure		23 832 962	22 681 410	23 660 900	4 270 134	5 039 527	4 694 860	14 004 520	16 825 107	(2 820 586)	(16,76)	23 660 900
Surplus/(Deficit)		(1 597 251)	973 435	338 547	2 189 764	782 661	14 302 528	17 274 953	1 677 550	15 597 403	929,77	338 547
Transfers and subsidies - capital (monetary		4 061 263	4 750 951	5 030 784	503 934	678 945	977 422	2 160 300	3 795 839	(1 635 539)	(43,09)	5 030 784
Transfers and subsidies - capital (in-kind)		52 332	800	1 420	701	2 342	281	3 324	680	2 644	388,84	1 420
contributions		2 516 343	5 725 186	5 370 750	2 694 399	1 463 947	15 280 231	19 438 577	5 474 069	13 964 509	255,10	5 370 750
Income Tax												
Surplus/(Deficit) after income tax		2 516 343	5 725 186	5 370 750	2 694 399	1 463 947	15 280 231	19 438 577	5 474 069	13 964 509	255,10	5 370 750
Share of Surplus/Deficit attributable to Joint Venture												
Share of Surplus/Deficit attributable to Minorities												
Surplus/(Deficit) attributable to municipality		2 516 343	5 725 186	5 370 750	2 694 399	1 463 947	15 280 231	19 438 577	5 474 069	13 964 509	255,10	5 370 750
Share of Surplus/Deficit attributable to Associate												
Intercompany/Parent subsidiary transactions		1 155										
Surplus/(Deficit) for the year		2 517 498	5 725 186	5 370 750	2 694 399	1 463 947	15 280 231	19 438 577	5 474 069	13 964 509	255,10	5 370 750

Source: National Treasury Local Government Database

For the 9 months ending 31 March 2023 (M09), Consolidated Total Revenue (excluding capital transfers and contributions) of R31.279 billion was recognised against Year-to-Date (YTD) budget of R18.502 billion. During the same period Consolidated Expenditure was reported at R14.004 billion against the YTD budget of R16.825 billion resulting in under expenditure by 17 percent. The consolidated net surplus for the 9-month period, including capital transfers and contributions was R19.438 billion which is incorrectly influenced by the incorrect data strings submitted by Greater Tzaneen as mentioned under key highlights (Billed revenue). For the quarter ending March 2023, the municipalities have on average collectively recorded a surplus of R15.280 billion, after considering the Capital transfers from National and Provincial Government.

6.1.1 Operating Revenue

Municipalities have on average raised R31.279 billion or 169 percent of the year-to-date operating revenue budget of R18.502 billion. In the absence of the error made by Greater Tzaneen, Grants remain the main source of revenue for municipalities. Based on the strings submitted, electricity reported as the highest source of revenue at 48 percent.

Table 3 below presents the extract of sequential performance and state of the revenue sources for the 9-month period ending March 2023.

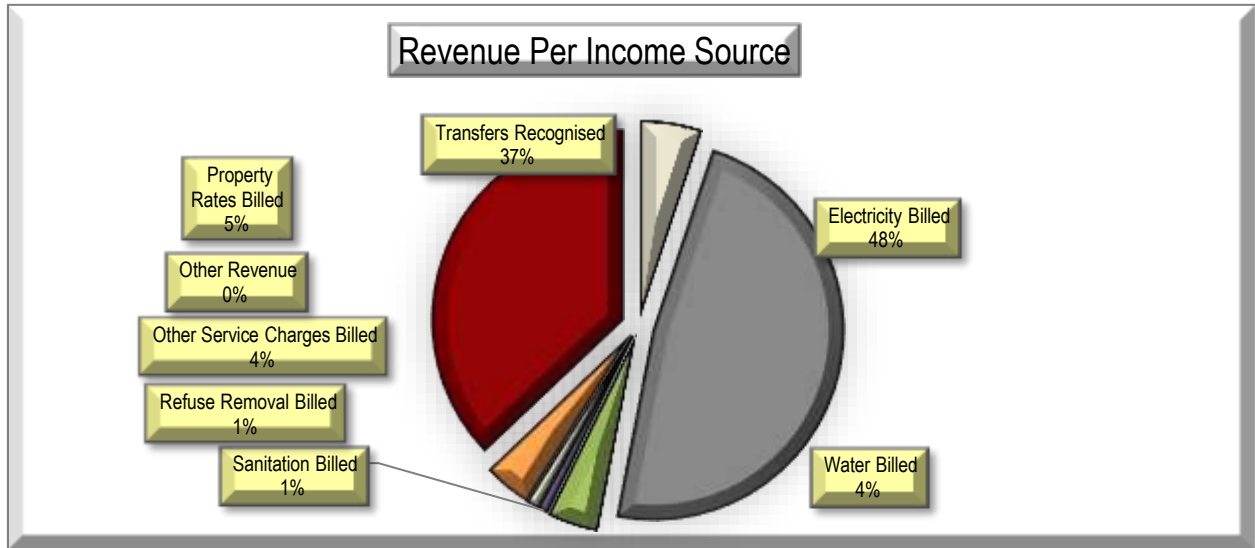
Table 3: Total Revenue contribution per Income Source

Rating	Revenue Source	R thousands	Percent
1	Electricity Billed	14 993 859	48%
2	Transfers Recognised	11 603 932	37%
3	Property Rates Billed	1 595 795	5%
4	Water Billed	1 294 209	4%
5	Other Service Charges Billed	1 247 264	4%
6	Refuse Removal Billed	295 395	1%
7	Sanitation Billed	249 019	1%
8	Other Revenue	-	0%
Totals		31 279 473	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 nine-month period ending 31 March 2023, total operating expenditure amounted to R14.004 billion or 83 percent against the year-to-date budget of R16.825 billion. The lower than forecast spending is not necessarily cost savings that municipalities have realised for the period. Eleven out of 27 municipalities did not account for depreciation for the 9-month period. The highest contributors to R1.1 billion depreciation expense are Polokwane municipality with R623 million and Makhado municipality with R96 million. Only three municipalities have accounted for debt impairment, however the amounts are insignificant in comparison with long outstanding municipal debtors.

The consolidated Employee related cost is down against the budget by R556 million, and Electricity bulk purchases (down by R85 million), Inventory Consumed (down by R385 million), Contracted services (down by R441 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 nine-month period ending March 2023.

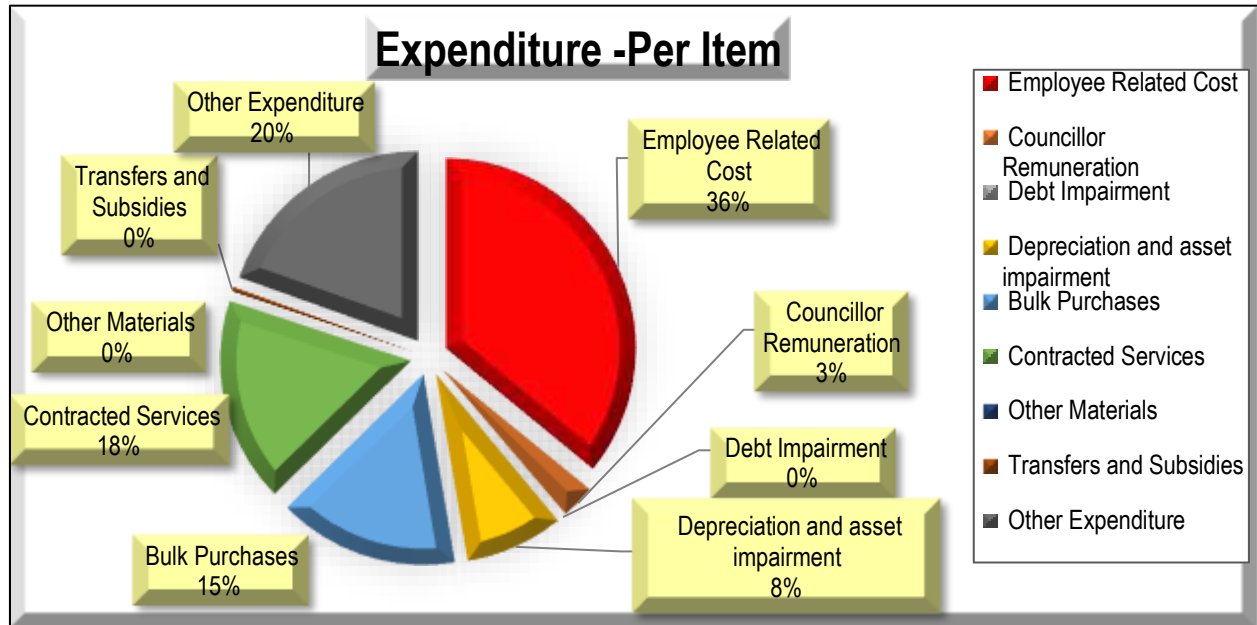
Table 4: Total expenditure contribution per Expenditure Type

Rating	Expenditure Item	R thousands	Percent
1	Employee Related Cost	5 030 615	36%
2	Other Expenditure	2 738 339	20%
3	Contracted Services	2 435 610	17%
4	Bulk Purchases	2 145 900	15%
5	Depreciation and asset impairment	1 160 266	8%
6	Councilor Remuneration	403 973	3%
7	Transfers and Subsidies	52 478	0%
8	Debt Impairment	37 341	0%
Totals		14 004 522	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

The depreciation and the debt impairment expenditure remain understated at the end of March. This shows that the asset module within the municipal financial systems is still not fully utilised. It is also an indication that generally, municipalities account for depreciation only at year end. This is poor financial management and may result in unauthorised expenditure.

6.1.3 Cash flow

Municipalities in the province closed the month of March 2023 with consolidated surplus cash and cash equivalent of R11.989 billion. The Cash and cash equivalents at beginning of the year were R4.387 billion. A net increase in cash and cash equivalents of R7.358 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 nine-month period ending 31 March 2023.

Table 5: Operating Revenue per district

Operating Revenue Per District - M09 March 2023													
R thousands	Original Budget	Adjusted Budget	YTD Budget	YTD Actual	% of year to date Budget	Property Rates Billed 1	Service Charges					Other Revenue	Transfers Recognised
							Electricity Billed	Water Billed	Sanitation Billed	Refuse Removal Billed	Other Service Charges Billed		
Capricorn	6 384 747	6 453 280	4 795 930	4 915 175	102%	501 112	882 338	226 937	122 765	109 063	357 207	-	2 715 753
Mopani	5 001 838	4 977 071	3 726 884	16 282 858	437%	335 980	13 035 182	126 622	24 123	46 354	198 515	-	2 516 082
Sekhukhune	3 434 290	3 435 652	2 632 586	2 891 455	110%	186 335	117 905	51 657	11 002	27 788	151 303	-	2 345 464
Vhembe	4 990 731	5 279 435	4 433 600	4 395 486	99%	186 745	353 953	651 255	1 664	49 397	276 502	-	2 875 970
Waterberg	3 843 239	3 854 009	2 913 656	2 794 499	96%	385 623	604 481	237 737	89 466	62 793	263 736	-	1 150 662
Totals	23 654 845	23 999 447	18 502 656	31 279 473	169%	1 595 795	14 993 859	1 294 209	249 019	295 395	1 247 264	-	11 603 932

Source: National Treasury Local Government Database

As at M09 (March) the original total operating revenue budget for the province stood at R23.654 billion. The year-to-date revenue budget stands at R18.502 billion as at 31 March 2023 of which R31.279 billion was realised and thereby creating overperformance against the budget to date.

Mopani district municipalities realised the highest year-to-date revenue against its budget due to incorrect data strings specifically for Greater Tzaneen. The second highest revenue raised was by Sekhukhune District municipalities at 110 percent followed by Capricorn at 102 percent and Vhembe at 99 percent. Waterberg district recorded the lowest at 96 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 nine-month period ending 31 March 2023.

Table 6: Operating Expenditure per district

Operating Expenditure Per District - Month 9 March 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	Transfers and Subsidies	Other Expenditure
Capricorn	6 234 113	6 256 144	4 378 148	4 194 925	96%	1 263 634	84 903	-	747 018	695 453	648 157	7 328	748 434
Mopani	4 635 319	4 711 806	3 377 327	2 746 881	81%	999 605	97 851	125	122 788	439 881	459 657	29 424	597 550
Sekhukhune	3 354 882	3 361 193	2 569 052	1 920 421	75%	683 784	100 892	-	24 604	93 897	474 816	7 781	534 648
Vhembe	4 650 606	5 495 567	3 654 190	2 966 564	81%	1 221 175	85 197	37 216	227 427	297 409	584 162	7 486	506 493
Waterberg	3 806 490	3 836 191	2 846 390	2 175 729	76%	862 417	35 131	-	38 428	619 262	268 818	460	351 214
Total Operating Revenue	22 681 410	23 660 900	16 825 107	14 004 520	83%	5 030 615	403 973	37 341	1 160 266	2 145 900	2 435 610	52 478	2 738 339

Source: National Treasury Local Government Database

The original total operating expenditure budget for the province stands at R22.681 billion. The aggregate year-to-date expenditure budget stands at R16.825 billion as at 31 March 2023 of which R14.004 billion was spent during the period yielding an under-performance of 17 percent. This is mainly due to municipalities underspending on contracted services, understatement of depreciation, debt written off and debt impairments during the financial year. Operating Expenditure per municipality is shown in Appendix – 2.

Capricorn district spent the highest expenditure in relation to its year-to-date budget at 96 percent with Sekhukhune district being the lowest at 75 percent. Mopani, Vhembe, and Waterberg respectively recorded 81, 81 and 76 percent.

6.2.3 Capital spending and sources of finance

Table 7: Capital Expenditure per district

Capital Expenditure Per District - M09 March 2023													
R thousands	Original Budget	Adjusted Budget	Year To Date Budget	YTD Actual	% of Budget	Energy Sources	Water Management	Waste Water	Waste Mananemen	Municipal governance	Community and public	Economic and environmental	Other
Capricorn	1 562 728	1 647 941	1 204 551	700 785	58%	46 632	374 575	45 888	-	11 095	24 426	198 169	-
Mopani	1 327 444	1 270 543	969 077	642 062	66%	16 860	275 928	-	-	14 700	60 042	274 532	-
Sekhukhune	1 233 089	1 244 274	925 091	501 885	54%	15 084	131 181	-	2 695	37 401	12 280	302 850	393
Vhembe	1 788 126	1 850 066	1 293 981	797 958	62%	71 844	34 717	-	9 786	51 215	30 026	598 987	1 384
Waterberg	800 708	974 729	685 089	287 383	42%	25 463	138 165	26 079	30 500	2 223	7 108	57 628	217
Total	6 712 095	6 987 554	5 077 790	2 930 073	58%	175 883	954 566	71 967	42 982	116 633	133 881	1 432 166	1 995

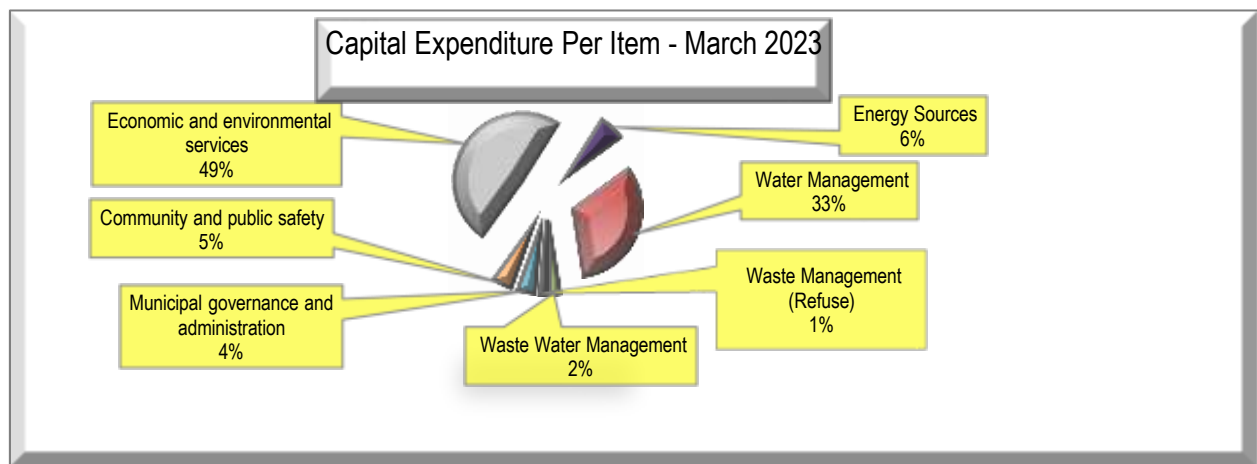
Source: National Treasury Local Government Database

The original capital budget for municipalities in the province stood at R6.712 billion with a reported year-to-date capital budget of R5.077 billion. Actual year to date spending stands at R2.930 billion being 58 percent of the year-to-date budget.

Mopani district reflected the highest capital expenditure against the budget at 66 percent with Waterberg district recording the lowest at 42 percent. Vhembe, Capricorn, and Sekhukhune respectively recorded 62 ,58 & 54 percent. Detailed capital expenditure for each municipality is shown in Appendix – 4.

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

Figure 3: Capital Expenditure Per Item



Source: National Treasury Local Government Database

It can be observed that Economic and Environmental services (49 percent) make up the largest portion of year-to-date capital expenditure with Waste management being the lowest at 1 percent. Water management is the second highest at 33 percent with Energy sources at 6 percent, Community and public safety at 5 percent, Municipal governance and administration at 4 percent and Waste - water management at 2 percent.

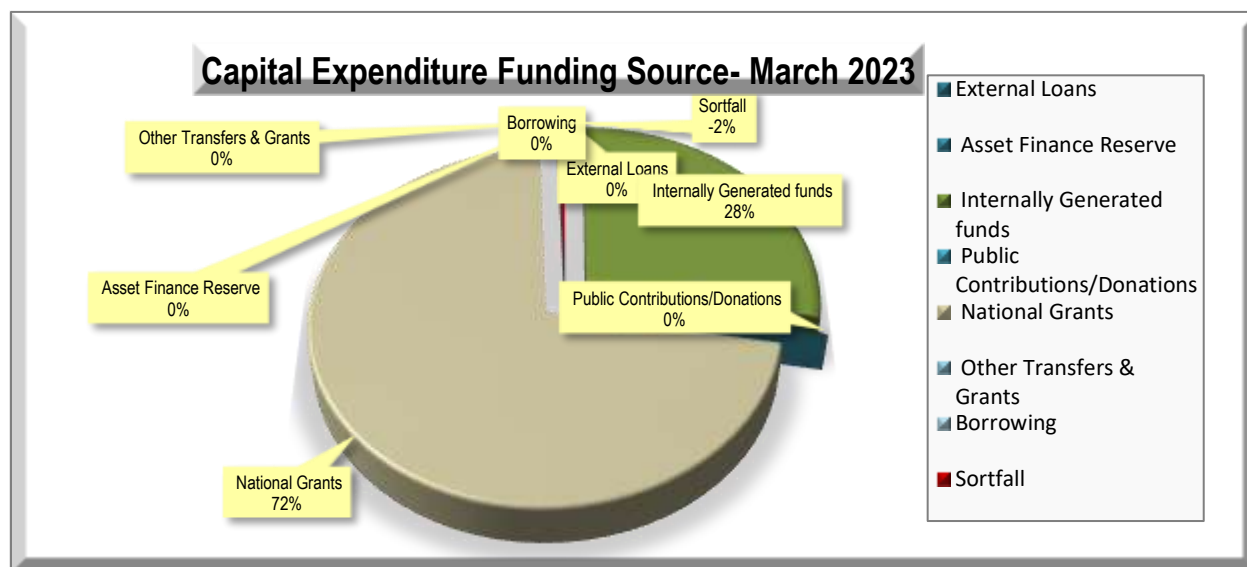
Table 8 below further provides for the sources to finance to the above capital expenditure for M09 of 2022/23 financial year.

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	Provinci	District Municip	Other Transfers &		
Capricorn	1 562 728	1 647 941	1 204 551	700 785	58%	-	-	159 681	-	541 104	-	-	-	-	-
Mopani	1 327 444	1 270 543	969 077	642 062	66%	-	-	165 502	-	476 459	-	-	-	-	-
Sekhukhune	1 233 089	1 244 274	925 091	501 885	54%	-	-	159 439	-	338 554	1 658	-	-	642	-
Vhembe	1 788 126	1 850 066	1 293 981	797 958	62%	-	-	325 362	-	491 298	-	-	-	-	-
Waterberg	800 708	974 729	685 089	287 383	42%	-	-	13 153	-	274 230	-	-	-	-	-
Total	6 712 095	6 987 554	5 077 790	2 930 073	58%	-	-	823 137	-	2 121 645	1 658	-	-	642	-

Source: National Treasury Local Government Database

Figure 4: Capital Expenditure per Funding Source



Source: National Treasury Local Government Database

Table 8 and Figure 4 above indicate that municipalities' capital budgets are funded mainly from two sources namely, national grants and own revenue.

National grants make up 72 percent (R2.121 billion) of the year-to-date actual capital funding of R2.930 billion with own revenue making up 28 percent (R823 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.

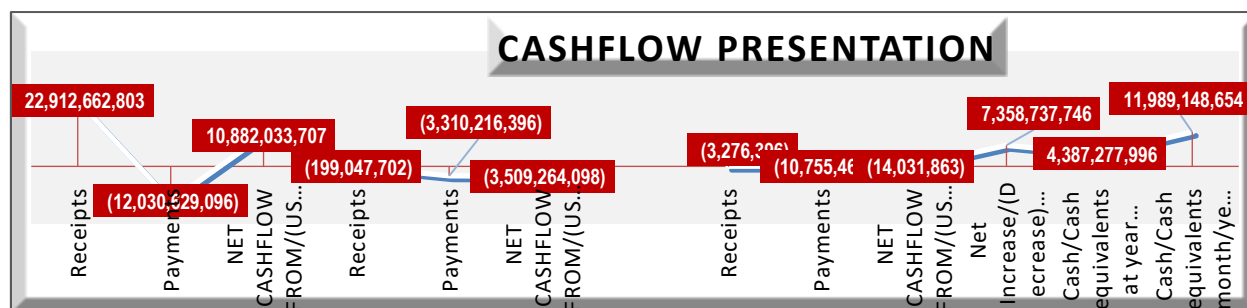
6.2.4 Cash Flow

Table 9: Cash Flow

Cashflow M09 March 2023												
R thousands	Cashflow from Operating Activities			Cashflow from Investing Activities			Cashflow from Financing Activities			Net Increase/(Decrease) in Cash Held	Cash/Cash equivalents at year begin	Cash/Cash equivalents month/year end
	Receipts	Payments	NET CASHFLOW FROM/(USED) OPERATING ACTIVITIES	Receipts	Payments	NET CASHFLOW FROM/(USED) INVESTING ACTIVITIES	Receipts	Payments	NET CASHFLOW FROM/(USED) FINANCING ACTIVITIES			
Capricorn	8 389 480	(3 872 716)	4 516 764	1 915	(822 945)	(821 030)	(1 994)	(23)	(2 017)	3 693 716	1 259 161	5 042 292
Mopani	3 421 628	(2 150 061)	1 271 567	3 831	(604 258)	(600 427)	(3)	(3 400)	(3 403)	667 737	413 245	1 001 915
Sekhukhune	2 293 431	(2 115 027)	178 404	(210 187)	(520 619)	(730 806)	(497)	(2 957)	(3 454)	(555 856)	891 120	357 046
Vhembe	5 531 759	(2 060 455)	3 471 304	1 525	(1 057 482)	(1 055 957)	(389)	-	(389)	2 414 958	1 737 470	4 164 111
Waterberg	3 276 365	(1 832 369)	1 443 996	3 867	(304 912)	(301 045)	(393)	(4 376)	(4 770)	1 138 182	86 282	1 423 785
Total	22 912 663	(12 030 629)	10 882 034	(199 048)	(3 310 216)	(3 509 264)	(3 276)	(10 755)	(14 032)	7 358 738	4 387 278	11 989 149

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 March 2023 with a surplus cash and cash equivalent of R11.989 billion. The Cash and cash equivalents at beginning of the year were R4.387 billion. A net increase in cash and cash equivalents amounting to R7.601 billion was realised during the period.

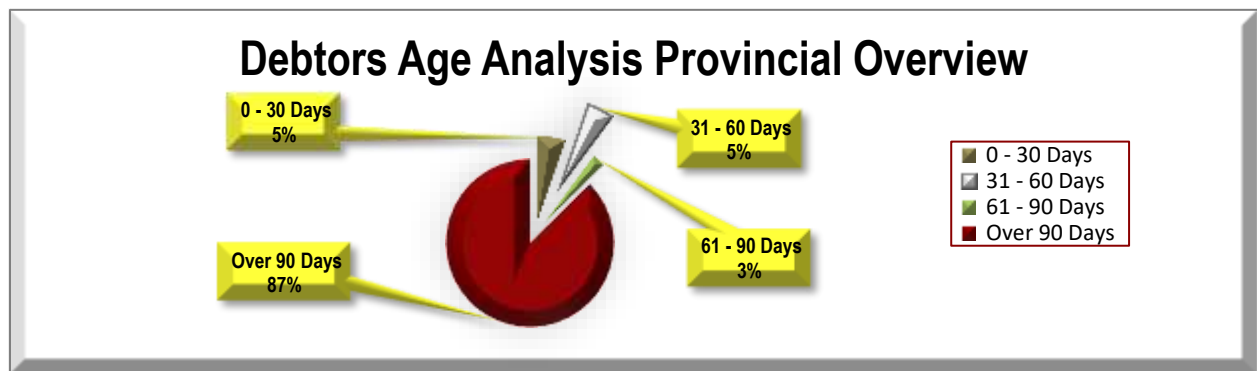
6.2.5 Debt Management

Table 10: Debtors Age Analysis

Debtors Detail - M09 March 2023									
R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total
	Total	%	Total	%	Total	%	Total	%	Total
Capricorn	232 218	6%	118 557	3%	115 324	3%	3 232 524	87%	3 698 623
Mopani	216 596	5%	153 942	3%	79 014	2%	4 111 765	90%	4 561 317
Sekhukhune	39 984	4%	22 669	2%	17 681	2%	877 635	92%	957 969
Vhembe	152 443	5%	354 327	11%	89 941	3%	2 686 916	82%	3 283 627
Waterberg	141 664	6%	92 884	4%	69 890	3%	2 240 006	88%	2 544 444
Total	782 905	5%	742 379	5%	371 850	2%	13 148 846	87%	15 045 980

Source: National Treasury Local Government Database

Figure 6: Debtors Age Analysis - Provincial Overview



Source: National Treasury Local Government Database

Figure 6 reveals that 87 percent of the customers have been outstanding for a period of 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 the most debtors over 90 days is Sekhukhune at 92 percent with Vhembe having the lowest at 82 percent. Mopani, Waterberg, and Capricorn respectively recorded 90,88 and 87 percent of debtors over 90 Days.

Non-collection of revenue negatively impacts the financial sustainability of municipalities. Furthermore, non-payment of services rendered may lead to delays in the implementation of the budget. It must be noted that 6 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.

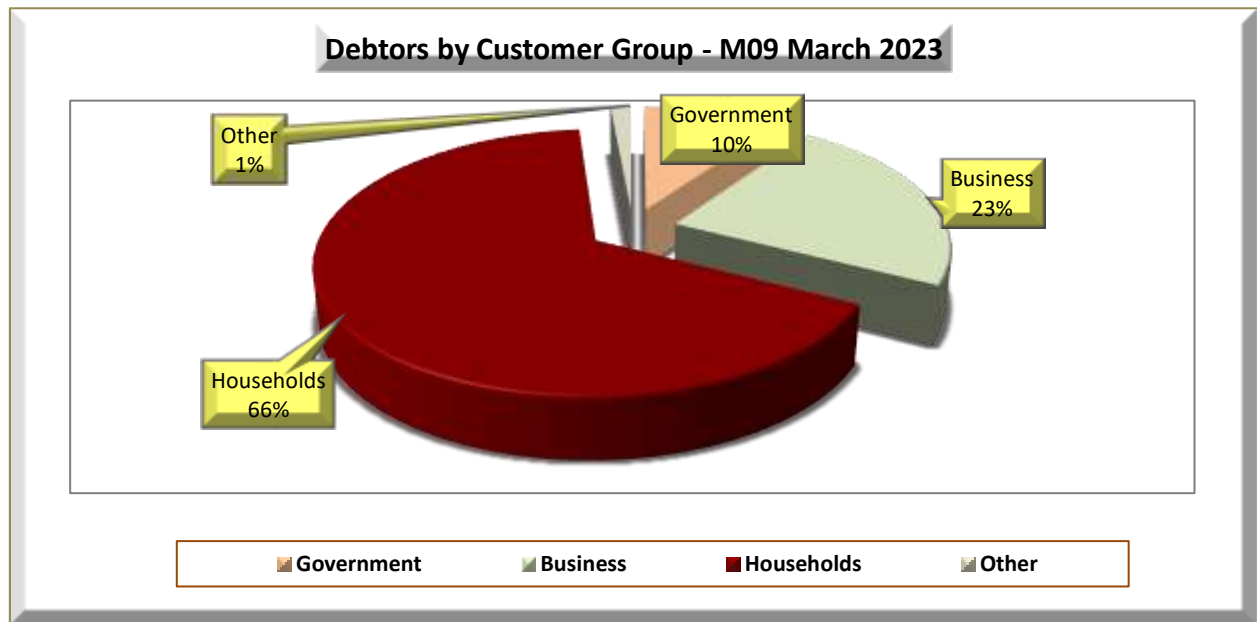
Table 11: Debtors by Customer per district

Debtors by Customer Group - M09 March 2023									
R thousands	Government		Business		Households		Other		Total
	Total	%	Total	%	Total	%	Total	%	
Capricorn	458 108	12%	1 312 683	35%	1 897 525	51%	30 307	0	3 698 623
Mopani	304 512	7%	816 620	18%	3 253 979	71%	186 206	4%	4 561 317
Sekhukhune	169 703	18%	255 068	27%	533 199	56%	0	0%	957 970
Vhembe	361 866	11%	580 396	18%	2 341 364	71%	0	0%	3 283 626
Waterberg	177 695	7%	465 136	18%	1 901 615	75%	0	0%	2 544 446
Total	1 471 884	10%	3 429 903	23%	9 927 682	66%	216 513	0%	15 045 982

Source: National Treasury Local Government Database

Table 11 indicates that the total debtors up to the end of February 2023 categorized by customer group amounted to R15.045 billion. Outstanding debtors in respect of Households are the highest at R9.927 billion or 66 percent of the total debtors and government debts due to municipalities amounts to R1.471 billion (10 percent) with business category at R3.429 billion (23 percent).

Figure 7: Debtors by Customer Group



Source: National Treasury Local Government Database

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

- Despite the pandemic effects, credit control needs to be 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 the Departmental In Year Monitoring System.
- Municipalities are not correctly classifying their debts and a large number are not reporting on the debt books.

6.2.6 Creditors Management

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

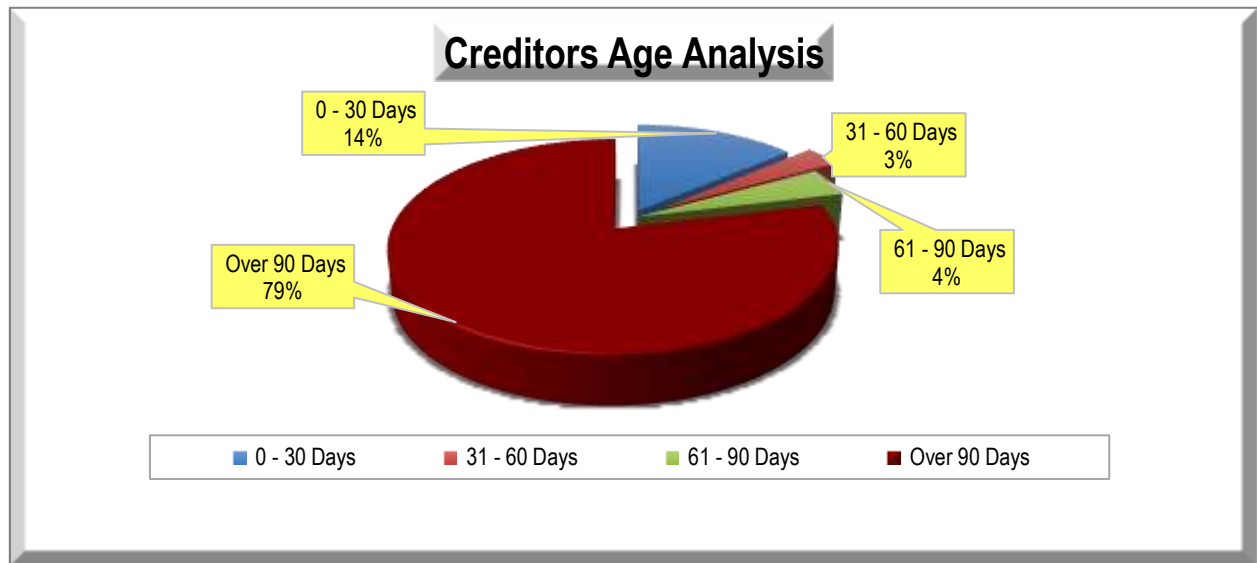
Table 12: Creditors Age Analysis per District

Creditor Age Analysis - M09 March 2023									
R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total
	Total	%	Total	%	Total	%	Total	%	Total
Capricorn	107 180	94%	3 267	3%	524	0%	2 975	3%	113 946
Mopani	47 060	17%	9 750	4%	1 120	0%	214 772	79%	272 702
Sekhukhune	11 821	16%	530	1%	61 912	83%	-1	0%	74 262
Vhembe	10 317	68%	2 480	16%	50	0%	2 358	16%	15 205
Waterberg	97 564	6%	46 992	3%	21 775	1%	1 350 315	89%	1 516 646
Total	273 942	14%	63 019	3%	85 381	4%	1 570 419	79%	1 992 761

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 March 2023 categorised by district amounted to R1.992 billion. Outstanding creditors in the bracket “Over 90 days “are the highest at R1.570 billion or 79 percent of the total outstanding creditors. It must be noted that 5 municipalities as mentioned before under section 4 did not report on the outstanding creditor balances and that the amount outstanding, as reported, is grossly understated and misrepresented.

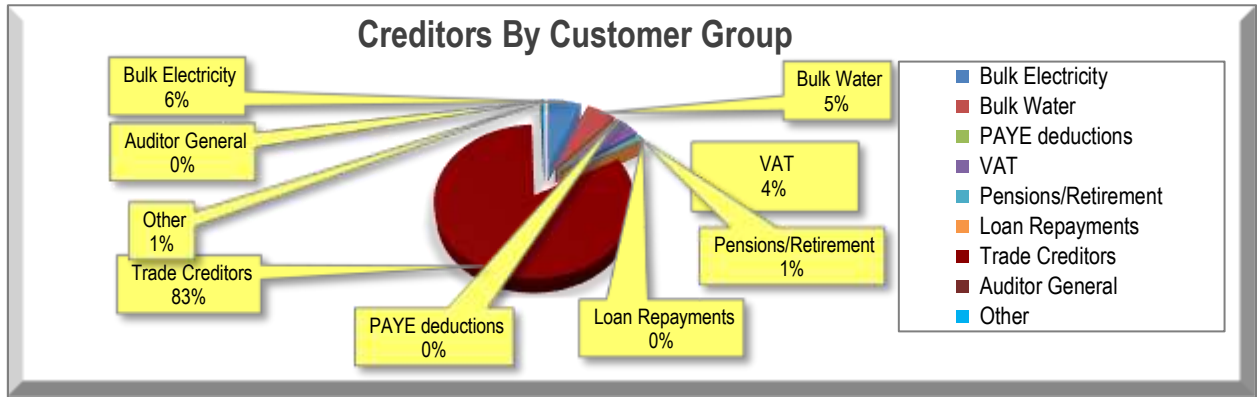
Table 13: Creditors by Customer Group per District

Creditor Age Analysis - M09 March 2023																			
R thousands	Bulk Electricity		Bulk Water		PAYE deductions		VAT		Pensions/Retir		Loan Repayments		Trade Creditors		Auditor General		Other		Total
	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	
	Capricorn	63 663	56%	20 138	18%	-	0%	-	0%	9 469	8%	-	0%	11 840	10%	-	0,00%	8 836	
Mopani	8 006	3%	-	0%	-	0%	-	0%	7	0%	-	0%	263 506	97%	-	0,00%	1 183	0%	272 702
Sekhukhune	-	0%	62 379	84%	-	0%	-	0%	-	0%	-	0%	11 883	16%	-	0,00%	-	0%	74 262
Vhembe	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	15 175	100%	29	0,19%	-	0%	15 204
Waterberg	47 330	3%	26 687	2%	4 141	0%	80 548	5%	12 640	1%	-	0%	1 344 313	88%	938	0,06%	50	0%	1 516 647
Total	118 999	6%	109 204	5%	4 141	0%	80 548	4%	22 116	1%	-	0%	1 646 717	83%	967	0,05%	10 069	1%	1 992 761

Source: National Treasury Local Government Database

Table 13 shows creditors by District and by item, Figure 9 below then further provides for creditors by customer group. Vhembe, Mopani, Modimolle-Mookgophong and Thabazimbi did not provide for bulk water creditors. Municipalities with electrification licenses 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 reflects 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	417 375	236 954	199 496	59 526	72 138	22 715	40 000	1 049	2 591	2 521	154 584	48 632
Mopani	843 788	518 062	-	-	63 144	48 441	-	-	2 361	4	-	-
Sekhukhune	815 508	309 021	-	-	51 000	27 316	-	-	2 451	-	-	-
Vhembe	936 354	391 501	-	-	47 320	29 653	7 000	-	2 407	1 203	-	-
Waterberg	349 747	134 814	-	-	93 000	16 734	-	-	2 281	751	-	-
Total	3 362 772	1 590 352	199 496	59 526	326 602	144 859	47 000	1 049	12 091	4 479	154 584	48 632

Source: National Treasury Local Government Database

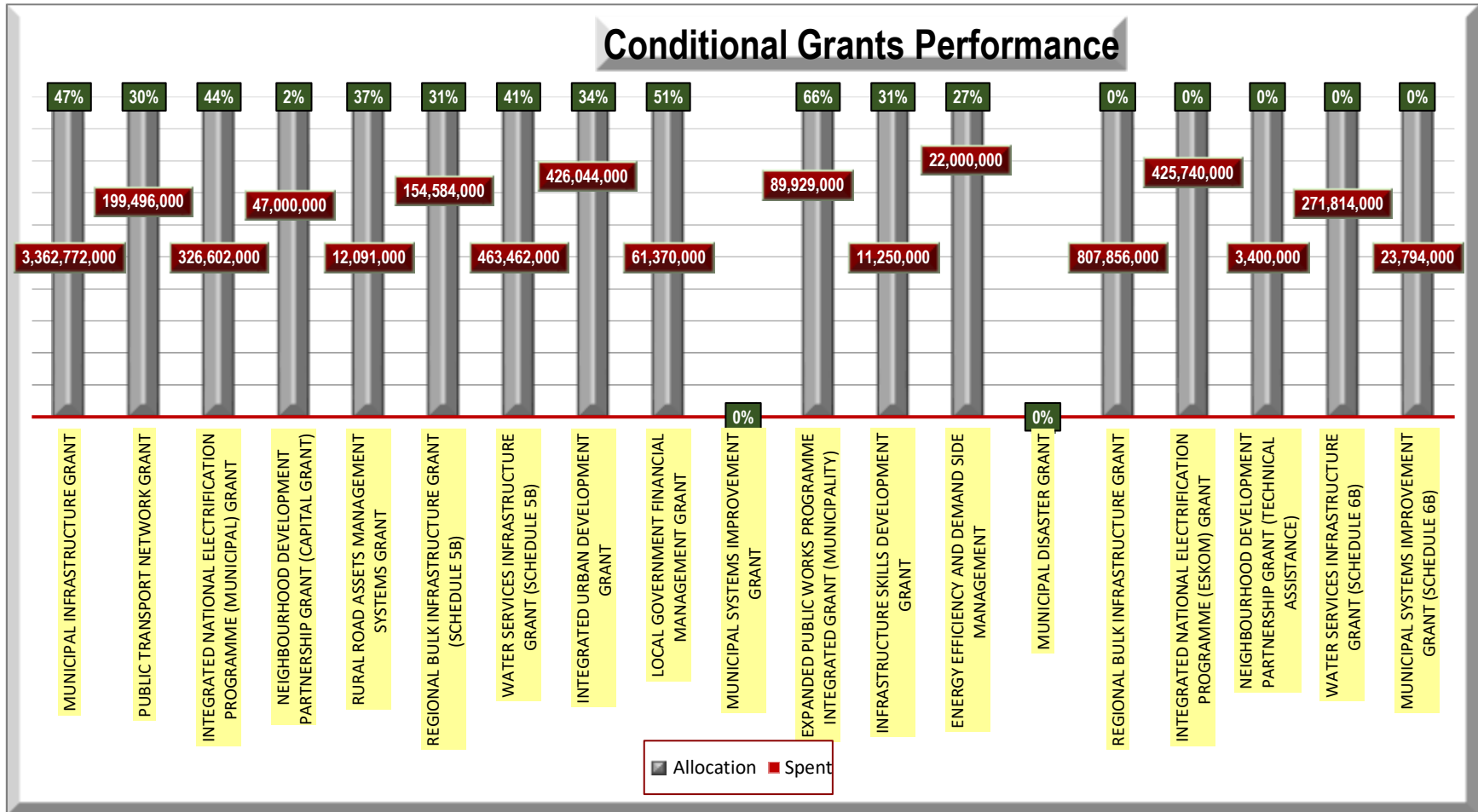
R thousands	Water Services Infrastructure Grant (Schedule 5B)		Integrated Urban Development Grant		Local Government Financial Management Grant		Improvement Grant (Schedule 5B)		Programme Integrated Grant (Municipality)		Infrastructure Skills Development Grant	
	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent
Capricorn	192 160	125 269	426 044	142 858	10 100	6 100	-	-	20 054	17 542	6 000	-
Mopani	50 000	16 145	-	-	14 350	7 609	-	-	27 271	15 872	-	-
Sekhukhune	51 652	-	-	-	12 620	6 107	-	-	19 326	12 108	-	-
Vhembe	60 000	8 431	-	-	12 150	3 847	-	-	16 026	9 277	5 250	3 540
Waterberg	109 650	39 173	-	-	12 150	7 687	-	-	7 252	4 212	-	-
Total	463 462	189 019	426 044	142 858	61 370	31 350	-	-	89 929	59 012	11 250	3 540

Source: National Treasury Local Government Database

R thousands	Energy Efficiency and Demand Side Management (Municipal) Grant		Municipal Disaster Grant		Regional Bulk Infrastructure Grant		Integrated National Electrification Programme (Eskom) Grant		Neighbourhood Development Partnership Grant (Technical Assistance)		Water Services Infrastructure Grant (Schedule 6B)		Municipal Systems Improvement Grant (Schedule 6B)		TOTALS	
	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent
Capricorn	5 000	69	-	-	-	-	94 239	-	200	-	-	-	2 787	-	1 642 768	663 236
Mopani	9 000	5 772	-	-	587 856	-	73 449	-	-	-	44 362	-	4 192	-	1 719 773	611 904
Sekhukhune	-	-	-	-	130 000	-	142 714	-	100	-	51 652	-	4 192	-	1 281 215	354 552
Vhembe	-	-	-	-	50 000	-	77 425	-	3 100	-	-	-	6 300	-	1 223 332	447 454
Waterberg	8 000	-	-	-	40 000	-	37 913	-	-	-	175 800	-	6 323	-	842 116	203 372
Total	22 000	5 842	-	-	807 856	-	425 740	-	3 400	-	271 814	-	23 794	-	6 709 204	2 280 517

Source: National Treasury Local Government Database

Figure 10: Conditional Grants



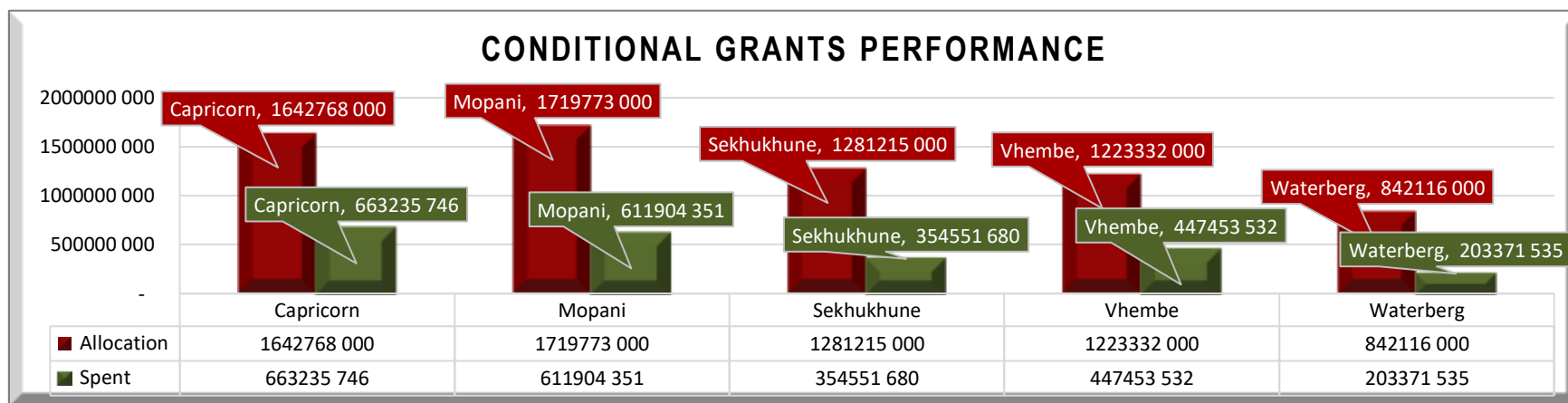
Source: National Treasury Local Government Database

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 March 2023, the aggregate conditional grants spending stands at 34 percent, based on a straight-line projection the expenditure should be 75 percent, which indicates that grant spending is lagging as at 31 March 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 March 2023.

Table 15 : mSCoA uploads

		Financial, Year																			
		2021	2022	2023										2024							
		SUBMISSIONCODE																			
		RAUD	PAUD	AUDA	ORGB	PROR	ADJB	PRAD	M01	M02	M03	M04	M05	M06	M07	M08	M09	MCUM	TABB	PRTA	
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 conducted the mid-year engagements to assess the financial performance of municipalities during the quarter that ended on the 31 March 2023. The department also provides support on monthly budget statements uploaded on the NT database.

10 Summary and Conclusion

The reporting on mSCoA remains relatively good, however the credibility of the reported figures remains a challenge particularly about cash flow, capital expenditure, debtors, and creditors. Grant spending reporting is not adequate, and 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 align the municipal business processes to the municipal accountability cycle to ensure that funds are spent timely and on intended purposes. Revision of targeted projections should be realistic to ensure that the adjustment budget and SDBIP targets are achieved.

Appendices

Appendix - 1: Operating Revenue

Appendix 1: Operating Revenue - M09 March 2023													
R thousands	Original Budget	Adjusted	YTD Budget	YTD Actual	% of year to date	Property	Service Charges					Other	Transfers
							Electricity Billed	Water Billed	Sanitation Billed	Refuse Removal Billed	Other Service Charges Billed		
Blouberg	319 133	319 133	239 049	301 779	126%	29 811	22 773	3 158	1 293	1 477	18 517	-	224 751
Capricorn	897 096	908 681	767 650	876 998	114%	-	-	50 535	8 014	-	64 274	-	754 175
Lepelle-Nkumpi	565 312	583 892	325 721	369 746	114%	29 162	-	0	-	5 210	20 448	-	314 925
Molemole	264 926	262 637	196 915	220 941	112%	24 586	6 471	(11)	(1)	1 894	16 368	-	171 635
Polokwane	4 338 280	4 378 937	3 266 595	3 145 711	96%	417 554	853 094	173 255	113 459	100 482	237 600	-	1 250 267
Total	6 384 747	6 453 280	4 795 930	4 915 175	102%	501 112	882 338	226 937	122 765	109 063	357 207	-	2 715 753
Ba-phalaborwa	627 769	627 394	470 546	326 508	69%	121 589	75 102	-	-	12 209	39 340	-	78 267
Greater Giyani	530 902	521 583	391 187	383 324	98%	54 195	-	-	-	6 146	46 534	-	276 449
Greater Letaba	464 773	456 273	345 180	411 390	119%	8 105	12 484	5	2	4 086	23 208	-	363 500
Greater Tzaneen	1 474 204	1 506 073	1 103 223	13 559 587	1229%	55 796	12 947 595	-	-	20 202	44 164	-	491 830
Maruleng	326 484	328 241	248 286	282 086	114%	96 294	0	3 812	363	3 711	20 970	-	156 936
Mopani	1 577 706	1 537 506	1 168 462	1 319 963	113%	-	-	122 805	23 758	-	24 300	-	1 149 100
Total	5 001 838	4 977 071	3 726 884	16 282 858	437%	335 980	13 035 182	126 622	24 123	46 354	198 515	-	2 516 082
Elias Motsoaledi	601 351	628 262	575 512	473 177	82%	41 057	70 954	-	-	7 043	21 663	-	332 459
Ephraim Mogale	336 543	337 589	297 532	272 766	92%	25 834	46 951	-	-	3 805	17 351	-	178 826
Tubatse Fetakgomo	867 841	867 841	650 881	662 020	102%	86 315	-	-	-	16 818	32 853	-	526 034
Makhuduthamaga	397 606	406 763	305 073	385 284	126%	33 129	-	-	-	122	20 915	-	331 117
Sekhukhune	1 230 949	1 195 198	803 589	1 098 208	137%	-	-	51 657	11 002	-	58 522	-	977 028
Total	3 434 290	3 435 652	2 632 586	2 891 455	0	186 335	117 905	51 657	11 002	27 788	151 303	-	2 345 464
Makhado	1 234 229	1 266 848	938 719	850 710	91%	73 528	257 487	-	1	10 715	59 100	-	449 879
Musina	451 044	525 554	368 087	317 047	86%	19 303	96 466	23 299	1 641	13 985	18 375	-	143 978
Collins Chabane	599 627	621 755	574 267	484 258	84%	24 658	-	-	-	3 778	34 677	-	421 146
Thulamela	842 804	829 368	756 984	752 918	99%	69 257	-	-	-	20 812	87 856	-	574 993
Vhembe	1 863 027	2 035 910	1 795 543	1 990 553	111%	-	-	627 956	22	107	76 494	-	1 285 974
Total	4 990 731	5 279 435	4 433 600	4 395 486	99%	186 745	353 953	651 255	1 664	49 397	276 502	-	2 875 970
Bela bela	505 848	506 043	380 964	392 079	103%	82 443	89 306	29 105	14 825	7 118	48 931	-	120 351
Lephalale	741 670	747 614	410 332	407 095	99%	68 866	106 653	35 266	15 806	11 869	42 102	-	126 533
Modimolle-Mookgopong	738 358	741 489	555 021	570 480	103%	102 738	155 821	64 742	22 714	15 328	73 831	-	135 306
Mogalakwena	1 239 285	1 239 285	1 066 479	985 217	92%	68 077	207 550	73 936	15 165	14 857	71 325	-	534 307
Thabazimbi	465 087	466 037	349 195	289 101	83%	63 499	45 151	34 689	20 955	13 622	24 077	-	87 108
Waterberg	152 992	153 541	151 664	150 526	99%	-	-	-	-	-	3 469	-	147 057
Total	3 843 239	3 854 009	2 913 656	2 794 499	96%	385 623	604 481	237 737	89 466	62 793	263 736	-	1 150 662

Source: National Treasury Local Government Database

Appendix - 2: Operating Expenditure

Appendix 2: Operating Expenditure - M09 March 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	Other Materials	Transfers and Subsidies	Other Expenditure
Blouberg	365 039	364 326	272 984	264 173	97%	93 853	13 545	-	32 383	37 077	44 613	-	-	42 702
Capricorn	980 728	1 021 401	464 076	553 712	119%	245 234	12 046	-	56 655	-	83 899	-	-	155 878
Lepelle-Nkumpi	435 610	415 729	309 923	206 296	67%	74 843	17 829	-	21 047	-	33 708	-	-	58 869
Molemole	244 706	245 327	180 706	170 064	94%	74 600	10 104	-	13 821	7 360	29 175	-	-	35 003
Polokwane	4 208 030	4 209 361	3 150 460	3 000 681	95%	775 103	31 378	-	623 113	651 015	456 762	-	7 328	455 982
Total	6 234 113	6 256 144	4 378 148	4 194 925	96%	1 263 634	84 903	-	747 018	695 453	648 157	-	7 328	748 434
Ba-phalaborwa	627 031	630 031	472 523	334 855	71%	110 900	11 988	-	35 768	84 365	42 816	-	125	48 894
Greater Giyani	548 611	554 868	416 151	288 479	69%	121 174	17 159	-	-	-	103 780	-	50	46 316
Greater Letaba	389 889	405 293	298 578	314 391	105%	95 756	21 787	3	30 780	16 563	84 264	-	-	65 238
Greater Tzaneen	1 400 281	1 432 599	925 487	915 907	99%	260 357	21 901	-	56 241	338 410	55 028	-	29 248	154 721
Maruleng	266 434	271 485	204 021	151 436	74%	62 162	9 386	-	-	544	38 106	-	-	41 239
Mopani	1 403 074	1 417 531	1 060 567	741 813	70%	349 257	15 629	122	-	-	135 663	-	-	241 142
Total	4 635 319	4 711 806	3 377 327	2 746 881	81%	999 605	97 851	125	122 788	439 881	459 657	-	29 424	597 550
Elias Motsoaledi	597 283	557 071	520 668	339 536	65%	125 586	19 078	-	-	65 221	54 874	-	1 318	73 459
Ephraim Mogale	373 245	385 466	284 736	156 287	55%	58 739	8 421	-	-	28 675	28 628	-	-	31 823
Tubatse Fetakgom	798 816	862 374	624 535	526 978	84%	158 340	29 693	-	-	-	177 278	-	4 208	157 460
Makhuduthamaga	374 952	406 582	304 936	299 852	98%	72 939	17 860	-	24 604	-	129 486	-	2 255	52 708
Sekhukhune	1 210 586	1 149 700	834 176	597 769	72%	268 181	25 840	-	-	-	84 550	-	-	219 198
Total	3 354 882	3 361 193	2 569 052	1 920 421	75%	683 784	100 892	-	24 604	93 897	474 816	-	7 781	534 648
Makhado	1 205 339	1 265 752	928 170	859 916	93%	246 870	21 300	-	96 316	206 061	161 189	-	-	128 180
Musina	446 041	473 435	345 488	272 874	79%	112 695	7 730	-	-	91 348	21 634	-	3 385	36 083
Collins Chabane	408 844	482 043	335 943	323 504	96%	96 353	21 420	-	21 381	-	109 585	-	830	73 936
Thulamela	814 844	1 046 218	682 684	590 971	87%	236 918	23 957	37 216	50 297	-	143 740	-	2 871	95 971
Vhembe	1 775 538	2 228 118	1 361 905	919 299	68%	528 340	10 790	-	59 433	-	148 015	-	400	172 322
Total	4 650 606	5 495 567	3 654 190	2 966 564	81%	1 221 175	85 197	37 216	227 427	297 409	584 162	-	7 486	506 493
Bela bela	483 739	493 465	366 695	257 424	70%	84 835	4 378	-	-	88 724	25 468	-	-	54 019
Lephalale	738 587	727 702	511 791	440 334	86%	157 488	10 055	-	32 897	107 843	33 683	-	417	97 950
Modimolle-Mookgo	733 428	732 759	549 802	414 930	75%	167 566	1 047	-	776	167 598	33 626	-	-	44 317
Mogalakwena	1 232 626	1 232 085	941 449	715 002	76%	272 372	7 973	-	-	199 291	148 101	-	42	87 223
Thabazimbi	434 413	466 263	338 551	219 070	65%	91 345	5 307	-	-	55 805	20 335	-	-	46 278
Waterberg	183 696	183 916	138 102	128 969	93%	88 811	6 370	-	4 755	-	7 606	-	-	21 427
Total	3 806 490	3 836 191	2 846 390	2 175 729	76%	862 417	35 131	-	38 428	619 262	268 818	-	460	351 214

Source: National Treasury Local Government Database

Appendix - 3: Capital Source of Finance

Appendix 3: Capital Source of Finance - M09 March 2023															
R thousands	Original Budget	Adjusted Budget	Year To Date Budget	YTD Actual	% of Budget	External Loans	Asset Finance Reserve	Internally Generated funds	Public Contributions/Donations	Transfers & Grants				Borrowing	Other
										National Grants	Provincial Grants	District Municipality Grants	Other Transfers & Grants		
Blouberg	85 466	110 185	75 692	63 551	84%			779	-	62 773	-	-	-	-	-
Capricorn	380 041	413 076	293 796	313 547	107%			84 574	-	228 973	-	-	-	-	-
Lepelle-Nkumpi	191 330	236 492	153 477	16 605	11%			8 763	-	7 842	-	-	-	-	-
Molemole	58 022	58 831	43 675	30 616	70%			7 695	-	22 921	-	-	-	-	-
Polokwane	847 868	829 358	637 912	276 465	43%			57 870	-	218 595	-	-	-	-	-
Total	1 562 728	1 647 941	1 204 551	700 785	58%	-	-	159 681	-	541 104	-	-	-	-	-
Ba-phalaborwa	44 877	44 877	33 658	18 802	56%			-	-	18 802	-	-	-	-	-
Greater Giyani	148 172	138 208	103 656	71 885	69%			42 141	-	29 744	-	-	-	-	-
Greater Letaba	136 192	112 214	92 553	92 094	100%			40 303	-	51 691	-	-	-	-	-
Greater Tzaneen	295 368	265 634	197 082	80 531	41%			12 219	-	68 312	-	-	-	-	-
Maruleng	142 073	149 531	115 197	102 786	89%			68 227	-	34 560	-	-	-	-	-
Mopani	560 763	560 079	426 932	275 963	65%			2 613	-	273 351	-	-	-	-	-
Total	1 327 444	1 270 543	969 077	642 062	66%	-	-	165 502	-	476 459	-	-	-	-	-
Elias Motsoaledi	98 041	105 377	84 475	66 711	79%			10 777	-	55 935	-	-	-	-	-
Ephraim Mogale	71 464	72 661	38 293	30 076	79%			6 405	-	23 331	-	-	-	-	-
Tubatse Fetakgomo	385 809	264 561	240 857	144 389	60%			56 131	-	84 705	1 658	-	-	642	-
Makhuduthamaga	188 569	189 097	141 822	129 050	91%			78 247	-	50 803	-	-	-	-	-
Sekhukhune	489 206	612 578	419 643	131 659	31%			7 879	-	123 781	-	-	-	-	-
Total	1 233 089	1 244 274	925 091	501 885	54%	-	-	159 439	-	338 554	1 658	-	-	642	-
Makhado	449 888	435 866	331 807	168 938	51%			86 683	-	103 148	-	-	-	-	-
Musina	37 713	59 006	36 802	24 678	149%			8 798	-	13 630	-	-	-	-	-
Collins Chabane	289 600	339 334	217 200	232 347	107%			153 850	-	78 497	-	-	-	-	-
Thulamela	363 709	310 312	251 423	109 796	44%			37 114	-	72 682	-	-	-	-	-
Vhembe	647 216	705 548	456 748	262 198	57%			38 916	-	223 341	-	-	-	-	-
Total	1 788 126	1 850 066	1 293 981	797 958	62%	-	-	325 362	-	491 298	-	-	-	-	-
Bela bela	97 309	99 402	73 819	42 557	58%			2 593	-	39 964	-	-	-	-	-
Lephalale	183 027	230 577	170 386	27 434	16%			7 540	-	19 894	-	-	-	-	-
Modimolle-Mookgop	139 977	253 826	161 844	40 440	25%			416	-	40 024	-	-	-	-	-
Mogalakwena	265 381	272 081	191 298	154 524	81%			2 604	-	151 920	-	-	-	-	-
Thabazimbi	115 014	118 514	87 661	22 428	26%			-	-	22 428	-	-	-	-	-
Waterberg	-	330	83	-	0%			-	-	-	-	-	-	-	-
Total	800 708	974 729	685 089	287 383	42%	-	-	13 153	-	274 230	-	-	-	-	-

Source: National Treasury Local Government Database

Appendix – 4: Capital Expenditure (Detail)

Appendix 4: Capital Expenditure - M09 March 2023													
R thousands	Original Budget	Adjusted Budget	Year To Date Budget	YTD Actual	% of Budget	Energy Sources	Water Management	Waste Water Management	Waste Management (Refuse)	Municipal governance and administration	Community and public safety	Economic and environmental services	Other
Blouberg	85 466	110 185	75 692	63 551	84%	14 562	-	-	-	165	-	48 823	-
Capricorn	380 041	413 076	293 796	313 547	107%	-	293 812	6 305	-	1 169	12 261	-	-
Lepelle-Nkumpi	191 330	236 492	153 477	16 605	11%	-	-	-	-	4 763	-	11 842	-
Molemole	58 022	58 831	43 675	30 616	70%	2 196	-	-	-	1 975	2 170	24 275	-
Polokwane	847 868	829 358	637 912	276 465	43%	29 874	80 763	39 582	-	3 022	9 994	113 229	-
Total	1 562 728	1 647 941	1 204 551	700 785	58%	46 632	374 575	45 888	-	11 095	24 426	198 169	-
Ba-phalaborwa	44 877	44 877	33 658	18 802	56%	3 928	460	-	-	-	5 789	8 626	-
Greater Giyani	148 172	138 208	103 656	71 885	69%	187	-	-	-	6 739	37 092	27 866	-
Greater Letaba	136 192	112 214	92 553	92 094	100%	9 103	-	-	-	708	5 376	76 907	-
Greater Tzaneen	295 368	265 634	197 082	80 531	41%	3 642	-	-	-	3 820	3 563	69 507	-
Maruleng	142 073	149 531	115 197	102 786	89%	-	-	-	-	2 939	8 222	91 626	-
Mopani	560 763	560 079	426 932	275 963	65%	-	275 469	-	-	494	-	-	-
Total	1 327 444	1 270 543	969 077	642 062	66%	16 860	275 928	-	-	14 700	60 042	274 532	-
Elias Motsoaledi	98 041	105 377	84 475	66 711	79%	9 896	-	-	319	2 246	2 436	51 815	-
Ephraim Mogale	71 464	72 661	38 293	30 076	79%	2 545	-	-	845	1 087	-	25 206	393
Tubatse Fetakgomo	385 809	264 561	240 857	144 389	60%	-	-	-	1 531	14 577	9 501	118 780	-
Makhuduthamaga	188 569	189 097	141 822	129 050	91%	2 643	-	-	-	19 013	344	107 049	-
Sekhukhune	489 206	612 578	419 643	131 659	31%	-	131 181	-	-	478	-	-	-
Total	1 233 089	1 244 274	925 091	501 885	54%	15 084	131 181	-	2 695	37 401	12 280	302 850	393
Makhado	449 888	435 866	331 807	168 938	51%	49 098	-	-	781	13 722	7 712	97 625	-
Musina	37 713	59 006	36 802	24 678	67%	4 225	-	-	-	3 369	3 260	13 824	-
Collins Chabane	289 600	339 334	217 200	232 347	107%	18 520	-	-	2 591	35 233	6 548	169 455	-
Thulamela	363 709	310 312	251 423	109 796	44%	-	-	-	6 415	5 738	12 506	85 138	-
Vhembe	647 216	705 548	456 748	262 198	57%	-	34 717	-	-	(6 847)	-	232 945	1 384
Total	1 788 126	1 850 066	1 293 981	797 958	62%	71 844	34 717	-	9 786	51 215	30 026	598 987	1 384
Bela bela	97 309	99 402	73 819	42 557	58%	2 530	10 291	15 343	275	326	-	13 793	-
Lephalale	183 027	230 577	170 386	27 434	16%	1 041	17 212	4 537	491	1 843	1 299	794	217
Modimolle-Mookgopong	139 977	253 826	161 844	40 440	25%	20 116	1 097	2 308	-	54	562	16 301	-
Mogalakwena	265 381	272 081	191 298	154 524	81%	1 776	98 894	3 891	29 734	-	3 246	16 982	-
Thabazimbi	115 014	118 514	87 661	22 428	26%	-	10 671	-	-	-	2 000	9 757	-
Waterberg	-	330	83	-	0%	-	-	-	-	-	-	-	-
Total	800 708	974 729	685 089	287 383	42%	25 463	138 165	26 079	30 500	2 223	7 108	57 628	217

Source: National Treasury Local Government Database

Appendix – 5: Cash Flows

R thousands	NET CASHFLOW FROM/(USED) OPERATING ACTIVITIES	NET CASHFLOW FROM/(USED) INVESTING ACTIVITIES	NET CASHFLOW FROM/(USED) FINANCING ACTIVITIES	Net Increase/(Decrease) in Cash Held	Cash/Cash equivalents at year begin	Cash/Cash equivalents month/year end
Blouberg	(25 887)	(63 551)	-	(89 438)	89 434	89 507
Capricorn	684 108	(345 051)	(23)	339 035	427 266	766 301
Lepelle-Nkumpi	411 544	(16 605)	-	394 939	404 513	799 366
Molemole	240 680	(30 616)	-	210 063	105 277	315 331
Polokwane	3 206 319	(365 208)	(1 994)	2 839 117	232 670	3 071 787
Total	4 516 764	(821 030)	(2 017)	3 693 716	1 259 161	5 042 292
Ba-phalaborwa	249 895	(17 260)	(3 400)	229 235	-	229 235
Greater Giyani	23 207	-	-	23 207	-	23 207
Greater Letaba	283 143	(100 791)	(3)	182 349	1 961	183 817
Greater Tzaneen	(923 849)	(90 598)	-	(1 014 447)	-	(866 986)
Maruleng	225 912	(106 388)	-	119 524	154 227	274 273
Mopani	1 413 259	(285 389)	-	1 127 870	257 057	1 158 370
Total	1 271 567	(600 427)	(3 403)	667 737	413 245	1 001 915
Elias Motsoaledi	30 593	(70 035)	(3 449)	(42 890)	15 456	(28 138)
Ephraim Mogale	257 054	(33 618)	(5)	223 431	286 387	512 825
Tubatse Fetakgomo	529 952	(157 176)	-	372 776	462 584	558 996
Makhuduthamaga	202 854	(128 131)	-	74 723	-	179 671
Sekhukhune	(842 049)	(341 846)	-	(1 183 895)	126 692	(866 308)
Total	178 404	(730 806)	(3 454)	(555 856)	891 120	357 046
Makhado	103 548	(162 029)	(420)	(58 901)	202 672	142 424
Musina	72 572	(24 625)	(11)	47 936	19 751	64 776
Collins Chabane	491 449	(289 817)	-	201 633	419 280	612 344
Thulamela	506 954	(197 682)	43	309 315	988 403	1 297 718
Vhembe	2 296 780	(381 804)	-	1 914 976	107 365	2 046 849
Total	3 471 304	(1 055 957)	(389)	2 414 958	1 737 470	4 164 111
Bela bela	155 553	(48 098)	(23)	107 432	18 262	124 263
Lephalale	673 667	(30 780)	(4 376)	638 512	-	639 392
Modimolle-Mookgopong	354 600	(52 462)	(358)	301 780	(39 218)	325 978
Mogalakwena	121 200	(150 656)	-	(29 456)	68 222	175 218
Thabazimbi	111 917	(19 049)	(12)	92 856	10 900	103 763
Waterberg	27 058	-	-	27 058	28 116	55 171
Total	1 443 996	(301 045)	(4 770)	1 138 182	86 282	1 423 785
Grad Total	10 882 034	(3 509 264)	(14 032)	7 358 738	4 387 278	11 989 149

Source: National Treasury Local Government Database

Appendix – 6: Debtors Age Analysis

Appendix 6 : Debtors Age Analysis M09 March 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	(4 021)	-1%	25 525	4%	41 762	7%	570 698	90%	633 964
Lepelle-Nkumpi	16 845	2%	16 580	2%	16 461	2%	984 229	95%	1 034 115
Molemole	2 754	2%	2 833	2%	2 756	2%	116 642	93%	124 985
Polokwane	216 640	11%	73 619	4%	54 345	3%	1 560 955	82%	1 905 559
Total	232 218	6%	118 557	3%	115 324	3%	3 232 524	87%	3 698 623
Ba-Phalaborwa	66 459	3%	86 586	4%	31 996	1%	2 176 273	92%	2 361 314
Greater Giyani	12 273	2%	21 275	4%	9 221	2%	552 661	93%	595 430
Greater Letaba	4 098	1%	2 527	1%	2 899	1%	328 340	97%	337 864
Greater Tzaneen	120 317	11%	34 939	3%	26 131	2%	872 766	83%	1 054 153
Maruleng	13 449	6%	8 615	4%	8 767	4%	181 725	85%	212 556
Mopani	-	0%	-	0%	-	0%	-	0%	-
Total	216 596	5%	153 942	3%	79 014	2%	4 111 765	90%	4 561 317
Elias Motsoaledi	-	0%	-	0%	-	0%	-	0%	-
Ephraim Mogale	9 619	5%	3 578	2%	3 436	2%	176 306	91%	192 939
Tubatse	13 438	4%	13 186	4%	6 951	2%	340 317	91%	373 892
Makhuduthamaga	-	0%	-	0%	-	0%	-	0%	-
Sekhukhune	16 927	4%	5 905	2%	7 294	2%	361 012	92%	391 138
Total	39 984	4%	22 669	2%	17 681	2%	877 635	92%	957 969
Makhado	29 333	7%	12 926	3%	10 386	2%	391 271	88%	443 916
Musina	12 040	9%	5 528	4%	4 403	3%	106 267	83%	128 238
Collins Chabane	4 508	2%	3 813	1%	3 698	1%	247 282	95%	259 301
T hulamela	11 748	2%	9 645	2%	9 305	2%	498 395	94%	529 093
Vhembe	94 814	5%	322 415	17%	62 149	3%	1 443 701	75%	1 923 079
Total	152 443	5%	354 327	11%	89 941	3%	2 686 916	82%	3 283 627
Bela Bela	23 481	7%	11 097	3%	9 287	3%	284 125	87%	327 990
Lephalale	70 881	12%	17 560	3%	16 774	3%	466 784	82%	571 999
Modimolle-	28 370	3%	46 042	5%	28 288	3%	869 694	89%	972 394
Mogalakwena	-	0%	-	0%	-	0%	-	0%	-
T habazimbi	18 932	3%	18 185	3%	15 541	2%	619 403	92%	672 061
Waterberg	-	0%	-	0%	-	0%	-	0%	-
Total	141 664	6%	92 884	4%	69 890	3%	2 240 006	88%	2 544 444
	782 905		742 379		371 850		13 148 846		15 045 980

Source: National Treasury Local Government Database

Appendix – 7: Debtors by Customer Group

Appendix 7: Debtors by Customer Group - M09 March 2023									
R thousands	Government		Business		Households		Other		Total
	Total	%	Total	%	Total	%	Total	%	
Blouberg	-	0%	-	0%	-	0%	-	0%	-
Capricorn	10 323	2%	28 372	4%	564 962	0%	30 307	5%	633 964
Lepelle-Nkumpi	95 148	9%	881 893	85%	57 074	6%	-	0%	1 034 115
Molemole	124 985	100%	-	0%	-	0%	-	0%	124 985
Polokwane	227 652	12%	402 418	21%	1 275 489	67%	-	0%	1 905 559
Total	458 108	12%	1 312 683	35%	1 897 525	51%	30 307	1%	3 698 623
Ba-Phalaborwa	669	0%	375 294	16%	1 800 491	76%	184 860	8%	2 361 314
Greater Giyani	134 809	23%	52 862	9%	406 413	68%	1 346	0%	595 430
Greater Letaba	16 882	5%	37 209	11%	283 773	84%	-	0%	337 864
Greater Tzaneen	36 265	3%	330 527	31%	687 360	65%	-	0%	1 054 152
Maruleng	115 887	55%	20 728	10%	75 942	36%	-	0%	212 557
Mopani	-	0%	-	0%	-	0%	-	0%	-
Total	304 512	7%	816 620	18%	3 253 979	71%	186 206	4%	4 561 317
Elias Motsoaledi	-	0%	-	0%	-	0%	-	0%	0
Ephraim Mogale	20 207	10%	119 621	62%	53 112	28%	-	0%	192 940
Tubatse Fetakgomo	133 525	0%	87 387	23%	152 980	41%	-	0%	373 892
Makhuduthamaga	-	0%	-	0%	-	0%	-	0%	0
Sekhukhune	15 971	4%	48 060	12%	327 107	84%	-	0%	391 138
Total	169 703	18%	255 068	27%	533 199	56%	0	0%	957 970
Makhado	78 052	18%	155 320	35%	210 544	47%	-	0%	443 916
Musina	29 023	23%	34 017	27%	65 198	51%	-	0%	128 238
Collins Chabane	84 571	33%	24 675	10%	150 054	58%	-	0%	259 300
Thulamela	86 299	16%	141 974	27%	300 820	57%	-	0%	529 093
Vhembe	83 921	4%	224 410	12%	1 614 748	84%	-	0%	1 923 079
Total	361 866	11%	580 396	18%	2 341 364	71%	0	0%	3 283 626
Bela Bela	13 872	4%	136 913	42%	177 206	54%	-	0%	327 991
Lephalale	77 395	14%	17 864	3%	476 741	83%	-	0%	572 000
Modimolle-Mookgopong	67 433	7%	153 562	16%	751 399	77%	-	0%	972 394
Mogalakwena	-	0%	-	0%	-	0%	-	0%	0
Thabazimbi	18 995	3%	156 797	23%	496 269	74%	-	0%	672 061
Waterberg	-	0%	-	0%	-	0%	-	0%	0
Total	177 695	7%	465 136	18%	1 901 615	75%	0	0%	2 544 446
	1 471 884		3 429 903		9 927 682		216 513		15 045 982

Source: National Treasury Local Government Database

Appendix – 8: Creditors Age Analysis

Appendix 8: Creditors Age Analysis - M09 March 2023									
R thousands	0 - 30 Days		Days		Days		Days		Total
	Total	%	Total	%	Total	%	Total	%	Total
Blouberg	677	72%	-	0%	-	0%	267	28%	944
Capricorn	786	42%	1 094	58%	-	0%	-	0%	1 880
Lepelle-Nkumpi	664	44%	-	0%	-	0%	850	56%	1 514
Molemole	2 752	47%	691	12%	524	9%	1 857	32%	5 824
Polokwane	102 301	99%	1 482	1%	-	0%	1	0%	103 784
Total	107 180	94%	3 267	3%	524	0%	2 975	3%	113 946
Ba-Phalaborwa	8 564	100%	(4)	0%	(4)	0%	(18)	0%	8 538
Greater Giyani	-	0%	(4)	0%	4	0%	-	0%	-
Greater Letaba	50	1%	755	15%	482	9%	3 816	75%	5 103
Greater Tzaneen	873	52%	172	10%	170	10%	458	27%	1 673
Maruleng	-	0%	36	25%	-	0%	106	75%	142
Mopani	37 573	15%	8 795	3%	468	0%	210 410	82%	257 246
Total	47 060	17%	9 750	4%	1 120	0%	214 772	79%	272 702
Elias Motsoaledi	-	0%	-	0%	-	0%	-	0%	-
Ephraim Mogale	-	0%	-	0%	-	0%	-	0%	-
Tubatse Fetakgomo	76	100%	-	0%	-	0%	-	0%	76
Makhuduthamaga	-	0%	-	0%	-	0%	-	0%	-
Sekhukhune	11 745	16%	530	1%	61 912	83%	(1)	0%	74 186
Total	11 821	16%	530	1%	61 912	83%	(1)	0%	74 262
Makhado	342	109%	-	0%	-	0%	(27)	-9%	315
Musina	479	16%	1 307	43%	-	0%	1 287	42%	3 073
Collins Chabane	5 615	70%	1 173	15%	50	1%	1 162	15%	8 000
Thulamela	99	100%	-	0%	-	0%	-	0%	99
Vhembe	3 782	102%	-	0%	-	0%	(64)	-2%	3 718
Total	10 317	68%	2 480	16%	50	0%	2 358	16%	15 205
Bela Bela	3 137	5%	338	1%	283	0%	54 431	94%	58 189
Lephalale	185	-2%	25	0%	126	-1%	(8 782)	104%	(8 446)
Modimolle-Mookgopong	44 195	4%	26 584	3%	17 121	2%	929 758	91%	1 017 658
Mogalakwena	37 586	94%	555	1%	1 677	4%	1	0%	39 819
Thabazimbi	12 461	3%	19 490	5%	2 568	1%	374 908	92%	409 427
Waterberg	-	0%	-	0%	-	0%	(1)	100%	(1)
Total	97 564	6%	46 992	3%	21 775	1%	1 350 315	89%	1 516 646
	273 942		63 019		85 381		1 570 419		1 992 761

Source: National Treasury Local Government Database

Appendix – 9: Creditors by Customer Group

Appendix 9: Creditors by Customer Group - M09 March 2023																			
R thousands	Bulk Electricity		Water		deducti		VAT		Pension		Repaym		Creditors		General		Other		Total
	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	
Blouberg	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	555	59%	-	0,00%	389	41%	944
Capricorn	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	771	41%	-	0,00%	1 109	59%	1 880
Lepelle-Nkumpi	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0,00%	1 514	100%	1 514
Molemole	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0,00%	5 824	100%	5 824
Polokwane	63 663	61%	20 138	19%	-	0%	-	0%	9 469	9%	-	0%	10 514	10%	-	0,00%	-	0%	103 784
Total	63 663	56%	20 138	18%	-	0%	-	0%	9 469	8%	-	0%	11 840	10%	-	0,00%	8 836	8%	113 946
Ba-Phalaborwa	8 006	94%	-	0%	-	0%	-	0%	-	0%	-	0%	134	2%	-	0,00%	398	5%	8 538
Greater Giyani	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0,00%	-	0%	-
Greater Letaba	-	0%	-	0%	-	0%	-	0%	7	0%	-	0%	5 096	100%	-	0,00%	-	0%	5 103
Greater Tzaneen	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	888	53%	-	0,00%	785	47%	1 673
Maruleng	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	142	100%	-	0,00%	-	0%	142
Mopani	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	257 246	100%	-	0,00%	-	0%	257 246
Total	8 006	3%	-	0%	-	0%	-	0%	7	0%	-	0%	263 506	97%	-	0,00%	1 183	0%	272 702
Elias Motsoaledi	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0,00%	-	0%	-
Ephraim Mogale	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0,00%	-	0%	-
Tubatse Fetakgomo	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	76	100%	-	0,00%	-	0%	76
Makhuduthamaga	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0,00%	-	0%	-
Sekhukhune	-	0%	62 379	84%	-	0%	-	0%	-	0%	-	0%	11 807	16%	-	0,00%	-	0%	74 186
Total	-	0%	62 379	84%	-	0%	-	0%	-	0%	-	0%	11 883	16%	-	0,00%	-	0%	74 262
Makhado	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	315	100%	-	0,00%	-	0%	315
Musina	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	3 043	99%	29	0,94%	-	0%	3 072
Collins Chabane	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	8 000	100%	-	0,00%	-	0%	8 000
Thulamela	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	99	100%	-	0,00%	-	0%	99
Vhembe	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	3 718	100%	-	0,00%	-	0%	3 718
Total	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	15 175	100%	29	0,19%	-	0%	15 204
Bela Bela	30 520	52%	23 565	40%	-	0%	-	0%	70	0%	-	0%	3 373	6%	661	1,14%	-	0%	58 189
Lephalale	(703)	8%	-	0%	-	0%	-	0%	-	0%	-	0%	(7 793)	92%	-	0,00%	50	-1%	-8 446
Modimolle-Mookgopon	-	0%	-	0%	-	0%	76 123	7%	12 570	1%	-	0%	928 966	91%	-	0,00%	-	0%	1 017 659
Mogalakwena	17 513	44%	3 122	8%	4 141	10%	4 425	11%	-	0%	-	0%	10 341	26%	277	0,70%	-	0%	39 819
Thabazimbi	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	409 427	100%	-	0,00%	-	0%	409 427
Waterberg	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	(1)	100%	-	0,00%	-	0%	-1
Total	47 330	3%	26 687	2%	4 141	0%	80 548	5%	12 640	1%	-	0%	1 344 313	89%	938	0,06%	50	0%	1 516 647
	118 999		109 204		4 141		80 548		22 116		-		1 646 717		967		10 069		1 992 761

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	50 408	37 893	-	-	34 138	13 798	-	-	-	-	-	-	-	-
Capricorn	265 547	164 693	-	-	-	-	-	-	2 591	2 521	-	-	115 000	102 027
Lepelle-Nkumpi	61 628	9 830	-	-	5 000	-	-	-	-	-	-	-	-	-
Molemole	39 792	24 538	-	-	-	-	-	-	-	-	-	-	-	-
Polokwane	-	-	199 496	59 526	33 000	8 917	40 000	1 049	-	-	154 584	48 632	77 160	23 242
Total	417 375	236 954	199 496	59 526	72 138	22 715	40 000	1 049	2 591	2 521	154 584	48 632	192 160	125 269
Ba-phalaborwa	36 186	18 453	-	-	8 000	3 440	-	-	-	-	-	-	-	-
Greater Giyani	69 261	24 324	-	-	20 584	17 568	-	-	-	-	-	-	-	-
Greater Letaba	65 707	56 882	-	-	20 560	17 551	-	-	-	-	-	-	-	-
Greater Tzaneen	119 004	78 756	-	-	14 000	9 882	-	-	-	-	-	-	-	-
Maruleng	30 170	33 646	-	-	-	-	-	-	-	-	-	-	-	-
Mopani	523 460	306 002	-	-	-	-	-	-	2 361	4	-	-	50 000	16 145
Total	843 788	518 062	-	-	63 144	48 441	-	-	2 361	4	-	-	50 000	16 145
Elias Mtsosaledi	62 606	51 046	-	-	17 000	12 104	-	-	-	-	-	-	-	-
Ephraim Mogale	37 821	-	-	-	-	-	-	-	-	-	-	-	-	-
Tubatse Fetakgomo	96 588	75 093	-	-	28 000	15 212	-	-	-	-	-	-	-	-
Makhuduthamaga	70 915	55 196	-	-	6 000	-	-	-	-	-	-	-	-	-
Sekhukhune	547 578	127 686	-	-	-	-	-	-	2 451	-	-	-	51 652	-
Total	815 508	309 021	-	-	51 000	27 316	-	-	2 451	-	-	-	51 652	-
Makhado	102 597	61 909	-	-	20 120	12 340	-	-	-	-	-	-	-	-
Musina	32 713	-	-	-	-	-	-	-	-	-	-	-	-	-
Collins Chabane	93 889	12 888	-	-	5 000	-	-	-	-	-	-	-	-	-
Thulamela	113 912	86 415	-	-	22 200	17 313	7 000	-	-	-	-	-	-	-
Vhembe	593 243	230 289	-	-	-	-	-	-	2 407	1 203	-	-	60 000	8 431
Total	936 354	391 501	-	-	47 320	29 653	7 000	-	2 407	1 203	-	-	60 000	8 431
Bela bela	29 130	17 418	-	-	1 000	-	-	-	-	-	-	-	62 010	29 519
Lephalale	59 592	12 121	-	-	20 000	1 167	-	-	-	-	-	-	-	-
Mogalakwena	179 727	73 467	-	-	7 000	1 552	-	-	-	-	-	-	47 640	9 654
Modimolle-Mookgopoo	43 725	20 552	-	-	40 000	14 016	-	-	-	-	-	-	-	-
Thabazimbi	37 573	11 256	-	-	25 000	-	-	-	-	-	-	-	-	-
Waterberg	-	-	-	-	-	-	-	-	2 281	751	-	-	-	-
Total	349 747	134 814	-	-	93 000	16 734	-	-	2 281	751	-	-	109 650	39 173
Grand Total	3 362 772	1 590 352	199 496	59 526	326 602	144 859	47 000	1 049	12 091	4 479	154 584	48 632	463 462	189 019

Source: National Treasury Local Government Database

R thousands	Integrated Urban Development Grant		Local Government Financial Management Grant		Municipal Systems Improvement Grant		Expanded Public Works Programme Integrated Grant (Municipality)		Infrastructure Skills Development Grant		Energy Efficiency and Demand Side Management (Municipal)		Regional Bulk Infrastructure	
	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality
Blouberg	-	-	2 400	1 725	-	-	1 950	1 950	-	-	-	-	-	-
Capricorn	-	-	1 000	573	-	-	3 747	3 311	-	-	-	-	-	-
Lepelle-Nkumpi	-	-	2 000	1 286	-	-	1 380	1 380	-	-	-	-	-	-
Molemole	-	-	2 300	1 424	-	-	1 407	1 059	-	-	-	-	-	-
Polokwane	426 044	142 858	2 400	1 092	-	-	11 570	9 843	6 000	-	5 000	69	-	-
Total	426 044	142 858	10 100	6 100	-	-	20 054	17 542	6 000	-	5 000	69	-	-
Ba-phalaborwa	-	-	3 100	1 719	-	-	1 186	951	-	-	-	-	-	-
Greater Giyani	-	-	2 400	1 201	-	-	4 035	3 455	-	-	-	-	-	-
Greater Letaba	-	-	2 000	820	-	-	2 139	1 471	-	-	4 000	4 000	-	-
Greater Tzaneen	-	-	2 000	303	-	-	8 065	-	-	-	5 000	1 772	-	-
Maruleng	-	-	1 850	1 317	-	-	1 246	1 246	-	-	-	-	-	-
Mopani	-	-	3 000	2 249	-	-	10 600	8 750	-	-	-	-	587 856	-
Total	-	-	14 350	7 609	-	-	27 271	15 872	-	-	9 000	5 772	587 856	-
Elias Motsoaledi	-	-	2 850	1 860	-	-	1 796	1 796	-	-	-	-	-	-
Ephraim Mogale	-	-	3 100	-	-	-	1 310	-	-	-	-	-	-	-
Tubatse Fetakgomo	-	-	2 550	1 737	-	-	1 285	673	-	-	-	-	-	-
Makhuduthamaga	-	-	1 720	1 513	-	-	1 925	1 859	-	-	-	-	-	-
Sekhukhune	-	-	2 400	997	-	-	13 010	7 779	-	-	-	-	130 000	-
Total	-	-	12 620	6 107	-	-	19 326	12 108	-	-	-	-	130 000	-
Makhado	-	-	1 950	1 546	-	-	3 259	2 444	-	-	-	-	-	-
Musina	-	-	3 000	-	-	-	1 390	-	-	-	-	-	-	-
Collins Chabane	-	-	2 550	-	-	-	1 759	-	-	-	-	-	-	-
Thulamela	-	-	1 650	1 307	-	-	4 864	4 864	5 250	3 540	-	-	-	-
Vhembe	-	-	3 000	994	-	-	4 754	1 969	-	-	-	-	50 000	-
Total	-	-	12 150	3 847	-	-	16 026	9 277	5 250	3 540	-	-	50 000	-
Bela bela	-	-	1 650	325	-	-	1 502	1 396	-	-	-	-	-	-
Lephalale	-	-	1 650	1 711	-	-	1 292	492	-	-	4 000	-	-	-
Mogalakwena	-	-	2 100	1 837	-	-	1 161	638	-	-	-	-	40 000	-
Modimolle-Mookgopor	-	-	2 650	471	-	-	2 041	713	-	-	4 000	-	-	-
Thabazimbi	-	-	3 100	2 668	-	-	1 256	974	-	-	-	-	-	-
Waterberg	-	-	1 000	674	-	-	-	-	-	-	-	-	-	-
Total	-	-	12 150	7 687	-	-	7 252	4 212	-	-	8 000	-	40 000	-
Grant Total	426 044	142 858	61 370	31 350	-	-	89 929	59 012	11 250	3 540	22 000	5 842	807 856	-

Source: National Treasury Local Government Database

R thousands	Integrated National Electrification Programme (Eskom) Grant		Neighbourhood Development Partnership Grant (Technical Assistance)		Water Services Infrastructure Grant (Schedule 6B)		Municipal Systems Improvement Grant (Schedule 6B)		TOTALS	
	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent
	Blouberg	16 359 000	-	-	-	-	-	-	-	105 255 000
Capricorn	-	-	-	-	-	-	2 787 000	-	390 672 000	273 126 212
Lepelle-Nkumpi	15 832 000	-	-	-	-	-	-	-	85 840 000	12 495 990
Molemole	12 069 000	-	-	-	-	-	-	-	55 568 000	27 020 836
Polokwane	49 979 000	-	200 000	-	-	-	-	-	1 005 433 000	295 227 132
Total	94 239 000	-	200 000	-	-	-	2 787 000	-	1 642 768 000	663 235 746
Ba-phalaborwa	16 597 000	-	-	-	-	-	-	-	65 069 000	24 562 037
Greater Giyani	17 795 000	-	-	-	-	-	-	-	114 075 000	46 547 126
Greater Letaba	7 474 000	-	-	-	-	-	-	-	101 880 000	80 723 395
Greater Tzaneen	28 359 000	-	-	-	-	-	-	-	176 428 000	90 713 087
Maruleng	3 224 000	-	-	-	-	-	-	-	36 490 000	36 208 609
Mopani	-	-	-	-	44 362 000	-	4 192 000	-	1 225 831 000	333 150 097
Total	73 449 000	-	-	-	44 362 000	-	4 192 000	-	1 719 773 000	611 904 351
Elias Mtsosaledi	21 322 000	-	-	-	-	-	-	-	105 574 000	66 806 856
Ephraim Mogale	9 999 000	-	-	-	-	-	-	-	52 230 000	-
Tubatse Fetakgomo	92 093 000	-	100 000	-	-	-	-	-	220 616 000	92 715 047
Makhuduthamaga	19 300 000	-	-	-	-	-	-	-	99 860 000	58 568 400
Sekhukhune	-	-	-	-	51 652 000	-	4 192 000	-	802 935 000	136 461 377
Total	142 714 000	-	100 000	-	51 652 000	-	4 192 000	-	1 281 215 000	354 551 680
Makhado	12 528 000	-	-	-	-	-	-	-	140 454 000	78 239 317
Musina	8 232 000	-	-	-	-	-	-	-	45 335 000	-
Collins Chabane	20 961 000	-	100 000	-	-	-	-	-	124 259 000	12 887 954
Thulamela	35 704 000	-	3 000 000	-	-	-	-	-	193 580 000	113 439 460
Vhembe	-	-	-	-	-	-	6 300 000	-	719 704 000	242 886 801
Total	77 425 000	-	3 100 000	-	-	-	6 300 000	-	1 223 332 000	447 453 532
Bela bela	11 703 000	-	-	-	-	-	-	-	106 995 000	48 657 594
Lephalale	13 251 000	-	-	-	67 160 000	-	-	-	166 945 000	15 489 847
Mogalakwena	12 239 000	-	-	-	-	-	-	-	289 867 000	87 148 259
Modimolle-Mookgopong	466 000	-	-	-	54 320 000	-	-	-	147 202 000	35 751 844
Thabazimbi	254 000	-	-	-	54 320 000	-	-	-	121 503 000	14 898 804
Waterberg	-	-	-	-	-	-	6 323 000	-	9 604 000	1 425 187
Total	37 913 000	-	-	-	175 800 000	-	6 323 000	-	842 116 000	203 371 535
Grand Total	425 740 000	-	3 400 000	-	271 814 000	-	23 794 000	-	6 709 204 000	2 280 516 844

Source: National Treasury Local Government Database