



# LIMPOPO

PROVINCIAL GOVERNMENT  
REPUBLIC OF SOUTH AFRICA

## PROVINCIAL TREASURY

**Consolidated MFMA Section 71 report for the month ending  
31 May 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
FMCM	Financial Management Capability Maturity Model
FMG	Financial Management Grant
GRAP	Generally Recognised Accounting Practice
IDP	Integrated Development Plan
LED	Local Economic Development
LM	Local Municipality
LPT	Limpopo Provincial Treasury
MBRR	Municipal Budgets and Reporting Regulations
MFMA	Municipal Finance Management Act 56 of 2003
MFIP	Municipal Finance Improvement Programme
MIG	Municipal Infrastructure Grant
MISA	Municipal Infrastructure Support Agency
MM	Municipal Manager
mSCOA	Municipal Standard Chart of Accounts
MTREF	Medium Term Revenue and Expenditure Framework
NT	National Treasury
PT	Provincial Treasury
SCM	Supply Chain Management
SMME	Small, Medium and Micro Enterprises
UIFW	Unauthorised, Fruitless and Wasteful expenditure

## **1 Introduction**

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

- (a) Fulfill its responsibilities in terms of Chapter 13 of the Constitution of the Republic of South Africa of 1996 (Constitution) and MFMA;
- (b) Promote the object of MFMA as stated in section 2 of the same legislation;
  - (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 97 of 1997, the annual Division of Revenue Act and the Public Finance Management Act 29 of 1999; and
- (c) Enforce compliance with measures established in terms of section 216 (1) of the Constitution, including those established in terms of MFMA.

LPT is responsible for providing support, guidance and direction to all municipalities and municipal entities in the Limpopo province to enable them to implement and maintain effective systems of financial planning and budget management, risk management, internal audit services, accounting and reporting, supply chain management, revenue 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 municipal finances of all municipalities in the province as at end of May 2023. It 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 MFMA, provincial treasury;

- (a) must monitor
  - (i) compliance with MFMA 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 MFMA requires all municipalities to submit monthly budget statements to the provincial treasury by the 10<sup>th</sup> working day of each month. The MFMA and the Municipal Budgets and Reporting Regulations (MBRR) 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 10<sup>th</sup> 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 NT by the 22<sup>nd</sup> working day of each month. This report is accordingly submitted to serve this required purpose.

As indicated above, LPT uses the Local Government Database of NT as the primary source for the data used and analysed in this report. Therefore, it should be noted that the quality of this report depends on the credibility of the information contained in the reports submitted by municipalities.

#### **4 Key highlights – For May 2023**

- **Billed Revenue**

The overall year to date (May 2023) provincial operating revenue performance was reported as R33.192 billion or 138 percent of the year-to-date operating revenue budget of R24.012 billion. The over-performance is due to incorrect data strings submitted by Greater Tzaneen municipality who reported a year-to-date actual performance of R13 billion although the overall budget is merely R1.4 billion. A total of 23 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 45 percent, which is R3.037 billion spending against R6.716 billion annual budget allocation. The LPT 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 during 2021/2022 financial year were high at a value of R387 million. The rollover applications for 2021/2022 stood at 421 million leading to an increase of 8 percent (34 million) compared to previous year. However, only 25% (103 million) of the 421 million was approved by NT.

It should be noted that 2 municipalities (Ephraim Mogale and Musina local municipalities) reported nil grant spending as at 31 May 2023 which is an indication of incorrect / non credible information. It has also been observed that the Municipal Infrastructure Grant (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 rollover



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 52 percent of the year-to-date budget of R7.480 billion. It should be noted that none of the municipalities met the year-to-date projected expenditure.

- Debtors / Accounts Receivables

The debtors' book for municipalities in the province stood at R13.432 billion with 89 percent of the amount over 90 days and thus unlikely to be collectable. A total of 4 municipalities-namely Blouberg, Ba-Phalaborwa, Mopani and Waterberg did not provide information on debtors which results in misrepresentation facts at a provincial level. Capricorn district has the highest debtors reported at R3.687 billion with Sekhukhune district reporting the lowest at R1.3 billion. A total of 5 municipalities did not disclose the debtors owed by Households during the current review period. 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 64 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 15 percent (R322 million) is due to creditors under 0 to 30 days with 74 percent (R278 million) being debt over 90 days. The creditors category with the highest debt reported is trade creditors at 79.8 percent (1.758 billion) followed by bulk water at 9 percent (R198 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 72 percent (R1.590 million). Vhembe district reported the lowest creditors at 1 percent (R31 million) of total Creditors. A total of 4 municipalities namely, Capricorn, Ba-Phalaborwa, Ephraim Mogale Waterberg have not reported any amounts owed to creditors which appear 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 local municipalities are still having huge amounts due to Eskom and other creditors. It is however worth noting that Musina municipality has shown commitment by adhering to payment agreement. The non-payment of creditors destroys the Small, Medium and Micro Enterprises (SMMEs) in the region, stifles economic growth, results in job losses and increases risks of litigations which will further put municipalities in financial distress.

- Funding Mix

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

- Repairs and Maintenance

MFMA Circular 55 requires municipality to budget at least 8% of their Property Plant and Equipment for repairs and maintenance. Budgeting for repairs and maintenance remains significantly inadequate when compared with the municipalities' asset base. This is further worsened by the spending on the repairs and maintenance budgets remains poor. Inadequate provision of repairs and maintenance budget resulted in ailing infrastructure, such as unrepaired roads, dysfunctional street lighting, water losses due to pipe bursts, etc.

- **Budgeting within the Financial Systems**

Poor reporting is observed with most municipalities in the province as they continue to budget outside their respective financial systems contrary to the mSCoA regulations. This results in the in-year reporting being distorted from the initial budget targets and could result in municipalities incurring high Unauthorised, Irregular, Fruitless and Wasteful expenditures (UIFWe) at the end of the year. LPT has once more held mSCOA live demonstration sessions in May 2023 to test the extent of mSCOA compliance and system usage by municipalities in attempts to assist in full usage of the financial systems. The results of the live demonstrations fully indicate that the municipalities still have challenges in implementing mSCOA.

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

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

## **5 In-Year Reporting: Compliance Monitoring**

As at the reporting period, the submission status reflected below presenting an average of 100% submission correct mSCOA segments.

**Table 1: MSCOA - Summary - Upload and Segment Validation**

M11	Phase 1 Outstanding	Phase 1 Segment Errors	Phase 2 Submission Errors	Total	Segment Correct Percent
IMQ4	0	0	0	27	100
CR10	1	0	0	26	96
DB09	1	0	1	25	92
BMQ4	0	0	0	27	100
M11	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 11-month period to May 2023 in the 2022/23 financial year. The consolidated report assesses the in-year financial performance of the municipalities against the budgeted revenue and expenditure. The assessment of the in-year financial performance is based on the s71 returns which include capital and operating budgets as well as debtors, creditors, cash flow and grants that were submitted by municipalities. The focus of this assessment is on the credible implementation of municipal budgets in relation to the IDP and SDBIP objectives.

### 6.1 Consolidated Budget Performance

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

**Table 1: Consolidated Budget Performance Summary for the Period ending 31 May 2023**

**Summary - Table C4 Quarterly Budgeted Financial Performance ( All ) for 4th Quarter ended 30 June 2023**

Description	Ref	2021/22	2022/23	Budget year 2022/23									
		Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	Q3 Mar Actual	Q4 June Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %
<b>Revenue</b>													
<b>Exchange Revenue</b>													
Service charges - Electricity	3 581 711		4 434 598	4 440 450	463 413	798 261	13 748 211	564 052	15 573 937	4 440 450	11 133 487	250,73	4 440 450
Service charges - Water	1 424 336		1 614 388	1 732 387	335 629	514 651	443 929	227 233	1 521 443	1 732 387	(210 944)	(12,18)	1 732 387
Service charges - Waste Water Management	344 602		329 743	330 019	78 072	88 445	82 501	50 361	299 379	330 019	(30 639)	(9,28)	330 019
Service charges - Waste Management	404 819		436 737	424 902	96 791	95 181	104 990	67 613	364 576	424 902	(60 326)	(14,20)	424 902
Sale of Goods and Rendering of Services	67 730		348 974	351 282	31 699	22 249	29 095	6 998	90 041	351 282	(261 241)	(74,37)	351 282
Agency services	125 837		140 825	163 917	14 567	12 879	(1 650)	10 949	36 745	163 917	(127 172)	(77,58)	163 917
Interest	10 506		14 000	16 000	4 671	4 484	8 477	7 627	25 259	16 000	9 259	57,87	16 000
Interest earned from Receivables	502 601		528 511	565 444	145 410	151 550	139 601	124 809	561 370	565 444	(4 075)	(0,72)	565 444
Interest earned from Current and Non Current Assets	182 280		189 326	274 640	70 434	67 326	109 212	78 855	325 826	274 640	51 186	18,64	274 640
Dividends	541				130		1		130				
Rent on Land	2 419		1 136	1 141	156	136	156	95	544	1 141	(597)	(52,34)	1 141
Rental from Fixed Assets	48 271		27 825	26 728	8 361	8 649	9 871	7 209	34 089	26 728	7 361	27,54	26 728
Licence and permits	67 667		73 306	60 497	50 325	48 901	(50 508)	4 545	53 262	60 497	(7 235)	(11,96)	60 497
Operational Revenue	544 012		283 750	303 766	26 714	4 235	47 794	16 517	95 260	303 766	(208 506)	(68,64)	303 766
<b>Non-Exchange Revenue</b>													
Property rates	2 065 407		2 296 834	2 345 149	516 395	536 682	554 828	385 940	1 993 845	2 345 149	(351 304)	(14,98)	2 345 149
Surcharges and Taxes	10 182		1 315	315	418	40	(223)	89	324	315	10	3,09	315
Fines, penalties and forfeits	269 707		174 769	226 934	11 348	36 397	21 389	115 018	184 152	226 934	(42 782)	(18,85)	226 934
Licences or permits	70 590		93 804	77 338	17 507	13 829	10 282	4 649	46 266	77 338	(31 071)	(40,18)	77 338
Transfer and subsidies - Operational	11 293 064		12 447 746	12 426 294	4 530 849	3 365 063	3 708 397	153 007	11 757 316	12 426 294	(668 978)	(5,38)	12 426 294
Interest	290 958		211 053	234 837	42 027	52 548	66 266	45 629	206 470	234 837	(28 367)	(12,08)	234 837
Fuel Levy													
Operational Revenue													
Gains on disposal of Assets	612 475		6 205	10 772	5 061	653	149	5 887	11 749	10 772	977	9,07	10 772
Other Gains	315 996			100	9 918	29		122	10 069	100	9 969	9 968,73	100
Discontinued Operations													
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>22 235 711</b>	<b>-</b>	<b>23 654 845</b>	<b>24 012 913</b>	<b>6 459 898</b>	<b>5 822 187</b>	<b>19 032 766</b>	<b>1 877 202</b>	<b>33 192 053</b>	<b>24 012 913</b>	<b>9 179 141</b>	<b>38,23</b>	<b>24 012 913</b>
<b>Expenditure</b>													
Employee related costs	6 690 090		7 551 790	7 415 152	1 585 728	1 754 884	1 703 330	1 198 765	6 242 707	7 415 152	(1 172 445)	(15,81)	7 415 152
Remuneration of councillors	508 853		555 953	569 116	125 833	151 514	128 156	91 622	497 126	569 116	(71 990)	(12,65)	569 116
Bulk purchases - electricity	2 917 382		3 104 888	3 120 615	828 464	704 450	619 948	319 814	2 472 677	3 120 615	(647 939)	(20,76)	3 120 615
Inventory consumed	1 495 699		1 553 744	1 488 807	199 376	232 389	308 811	251 184	991 759	1 488 807	(497 048)	(33,39)	1 488 807
Debt impairment	1 278 841		678 811	1 142 221		37 341		61 890	99 231	1 142 221	(1 042 990)	(91,31)	1 142 221
Depreciation and amortisation	2 863 774		2 163 533	2 242 876	199 206	551 293	413 671	572 669	1 736 840	2 242 876	(506 036)	(22,56)	2 242 876
Interest	248 919		129 057	151 666	11 882	16 916	36 413	7 776	72 988	151 666	(78 678)	(51,88)	151 666
Contracted services	3 655 148		3 716 687	3 985 058	724 853	929 748	784 349	537 206	2 976 156	3 985 058	(1 008 902)	(25,32)	3 985 058
Transfers and subsidies	129 027		115 850	99 879	17 135	16 264	19 078	14 370	66 847	99 879	(33 032)	(33,07)	99 879
Irrecoverable debts written off	1 632 556		640 029	780 257	38 563	51 098	151 450	46 133	287 244	780 257	(493 013)	(63,19)	780 257
Operational costs	2 047 372		2 435 631	2 653 817	539 093	592 388	565 053	403 304	2 099 838	2 653 817	(553 978)	(20,87)	2 653 817
Losses on disposal of Assets	144 726		17 337	21 259		1 243	(93)	(520)	630	21 259	(20 629)	(97,04)	21 259
Other Losses	220 577		18 100	19 900			1	662	663	19 900	(19 237)	(96,67)	19 900
<b>Total Expenditure</b>	<b>23 832 962</b>	<b>-</b>	<b>22 681 410</b>	<b>23 690 621</b>	<b>4 270 134</b>	<b>5 039 527</b>	<b>4 730 168</b>	<b>3 504 877</b>	<b>17 544 706</b>	<b>23 690 621</b>	<b>(6 145 915)</b>	<b>(25,94)</b>	<b>23 690 621</b>
<b>Surplus/(Deficit)</b>	<b>(1 597 251)</b>	<b>-</b>	<b>973 435</b>	<b>322 292</b>	<b>2 189 764</b>	<b>782 661</b>	<b>14 302 597</b>	<b>(1 627 674)</b>	<b>15 647 348</b>	<b>322 292</b>	<b>15 325 056</b>	<b>4 755,03</b>	<b>322 292</b>
Transfers and subsidies - capital (monetary allocations)	4 061 263		4 750 951	4 998 028	503 934	678 945	980 487	664 341	2 827 707	4 998 028	(2 170 320)	(43,42)	4 998 028
Transfers and subsidies - capital (in-kind)	52 332		800	1 420	701	2 342	281	923	4 247	1 420	2 827	199,12	1 420
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>2 516 343</b>	<b>-</b>	<b>5 725 186</b>	<b>5 321 739</b>	<b>2 694 399</b>	<b>1 463 947</b>	<b>15 283 366</b>	<b>(962 410)</b>	<b>18 479 302</b>	<b>5 321 739</b>	<b>13 157 563</b>	<b>247,24</b>	<b>5 321 739</b>
Income Tax													
<b>Surplus/(Deficit) after income tax</b>	<b>2 516 343</b>	<b>-</b>	<b>5 725 186</b>	<b>5 321 739</b>	<b>2 694 399</b>	<b>1 463 947</b>	<b>15 283 366</b>	<b>(962 410)</b>	<b>18 479 302</b>	<b>5 321 739</b>	<b>13 157 563</b>	<b>247,24</b>	<b>5 321 739</b>
Share of Surplus/Deficit attributable to Joint/Venture													
Share of Surplus/Deficit attributable to Minorities													
<b>Surplus/(Deficit) attributable to municipality</b>	<b>2 516 343</b>	<b>-</b>	<b>5 725 186</b>	<b>5 321 739</b>	<b>2 694 399</b>	<b>1 463 947</b>	<b>15 283 366</b>	<b>(962 410)</b>	<b>18 479 302</b>	<b>5 321 739</b>	<b>13 157 563</b>	<b>247,24</b>	<b>5 321 739</b>
Share of Surplus/Deficit attributable to Associate													
Intercompany/Parent subsidiary transactions	1 155												
<b>Surplus/(Deficit) for the year</b>	<b>2 517 498</b>	<b>-</b>	<b>5 725 186</b>	<b>5 321 739</b>	<b>2 694 399</b>	<b>1 463 947</b>	<b>15 283 366</b>	<b>(962 410)</b>	<b>18 479 302</b>	<b>5 321 739</b>	<b>13 157 563</b>	<b>247,24</b>	<b>5 321 739</b>

Source: National Treasury Local Government Database

For the 11 months ending 31 May 2023 (M11), Consolidated Total Revenue (excluding capital transfers and contributions) of R33.192 billion was recognised against Year-to-Date (YTD) budget of R24.013 billion. During the same period Consolidated Expenditure was reported at R17.544 billion against the YTD budget of R23.690 billion resulting in under expenditure by 26 percent. The consolidated net surplus for the 11-month period, including capital transfers and contributions was R18.479 billion which is incorrectly influenced by the incorrect data strings submitted by Greater Tzaneen as mentioned under key highlights (Billed revenue). For the month of May 2023, the municipalities have on average collectively recorded a deficit of R548 million, after considering the capital transfers from national and provincial government.

### 6.1.1 Operating Revenue

Municipalities have on average raised R33.192 billion or 138 percent of the year-to-date operating revenue budget of R24.013 billion. In the absence of the error made by Greater Tzaneen Grants remain the main source of revenue for municipalities. Based on the strings submitted, electricity reported the highest source of revenue at 47 percent.

Table 3 below presents the extract of sequential performance and state of the revenue sources for the 11-month period ending May 2023.

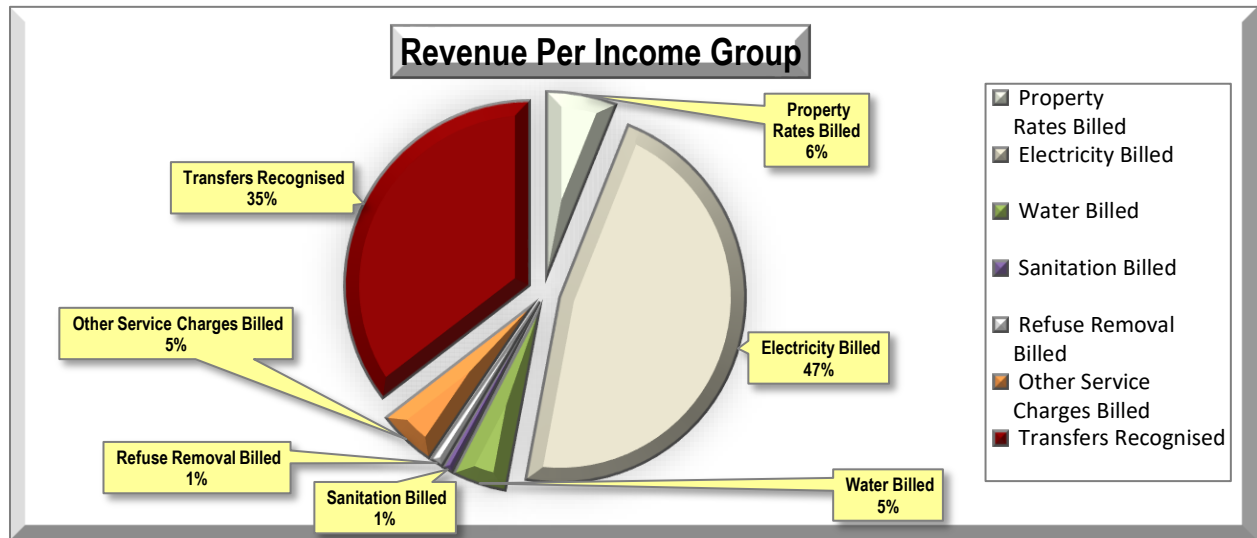
**Table 2: Total Revenue contribution per Income Source**

Rating	Revenue Source	R thousands	Percent
1	Electricity Billed	15 573 937	47%
2	Transfers Recognized	11 757 316	35%
3	Property Rates Billed	1 993 845	6%
4	Other Revenue	1 681 558	5%
5	Water Billed	1 521 443	5%
6	Refuse Removal Billed	364 576	1%
7	Sanitation Billed	299 379	1%
<b>Totals</b>		<b>33 129 053</b>	<b>100%</b>

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 by municipalities.

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 Local Government 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 11-month period ending 31 May 2023, total operating expenditure amounted to R17.544 billion or 74 percent against the year-to-date budget of R23.690 billion. The lower than forecast spending is not necessarily cost savings that municipalities have realised for the period. The low expenditure is mainly attributable to municipalities not factoring in depreciation and debt impairments during the financial year, this has been a challenge even in the previous years with municipalities' continuous weakness of not being able to account for non-cash items.

It is noted that the consolidated Employee related cost is down against the budget by R1.2 billion, and Electricity bulk purchases (down by R647 million), Inventory Consumables (down by R497 million), Contracted services (down by R322 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 eleven-month period ending May 2023.

**Table 3: Total expenditure contribution per Expenditure Type**

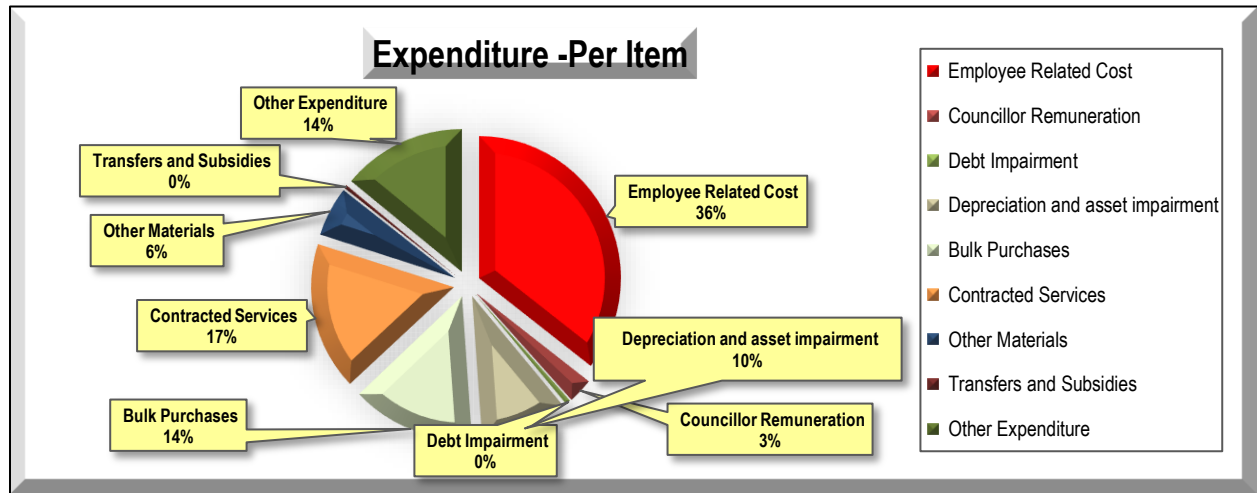
Rating	Expenditure Item	R thousands	Percent
1	Employee Related Cost	6 242 707	36%
2	Contracted Services	2 976 156	17%
3	Bulk Purchases	2 472 677	14%
4	Other Expenditure	2 461 363	14%
5	Depreciation and asset impairment	1 736 840	10%
6	Inventory Consumed	991 759	6%
7	Councilor r Remuneration	497 126	3%
8	Transfers and Subsidies	66 847	0%
9	Debt Impairment	99 231	1%
<b>Totals</b>		<b>17 445 475</b>	<b>100%</b>

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

In cases where municipalities have realised cost savings due to streamlining its processes, this is encouraged. However, municipalities are always advised to guard against cutting costs on expenditure items where the level of service provided to communities may deteriorate.

### 6.1.3 Cash flow

It is reported that Municipalities in the province closed the month of May 2023 with consolidated surplus cash and cash equivalent of R10.307 billion. The Cash and cash equivalents at beginning of the year were R4.387 billion. A net increase in cash and cash equivalents of R5.676 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 eleven-month period ending 31 May 2023.

**Table 4: Operating Revenue per district**

*Operating Revenue Per District -M11 May 2023*

R thousands	Operating Revenue					Exchange Revenue					Non Exchange Revenue	
	Original Budget	Adjusted Budget	YTD Budget	YTD Actual	% of year to date Budget	Electricity Billed	Water Billed	Sanitation Billed	Refuse Removal Billed	Other Revenue	Property Rates Billed	Transfers Recognised
Capricorn	6 384 747	6 479 714	6 479 714	5 480 029	85%	1 113 109	283 718	147 273	130 753	455 526	606 480	2 743 169
Mopani	5 001 838	4 972 254	4 972 254	16 660 293	335%	13 179 347	142 709	26 945	60 650	266 904	436 296	2 547 444
Sekhukhune	3 434 290	3 435 652	3 435 652	3 136 997	91%	138 336	65 475	13 331	34 588	283 828	236 984	2 364 453
Vhembe	4 990 731	5 279 435	5 279 435	4 723 153	89%	429 015	734 972	2 177	61 159	351 631	223 124	2 921 075
Waterberg	3 843 239	3 845 857	3 845 857	3 191 582	83%	714 130	294 568	109 654	77 426	323 669	490 960	1 181 176
<b>Totals</b>	<b>23 654 845</b>	<b>24 012 913</b>	<b>24 012 913</b>	<b>33 192 053</b>	<b>138%</b>	<b>15 573 937</b>	<b>1 521 443</b>	<b>299 379</b>	<b>364 576</b>	<b>1 681 558</b>	<b>1 993 845</b>	<b>11 757 316</b>

Source: National Treasury Local Government Database

As at M11 (May) the original total operating revenue budget for the province stood at R23.654 billion. The year-to-date revenue budget stands at R24.013 billion as at 31 May 2023 of which R33.192 billion was realised and thereby creating overperformance of 138 percent against the year-to-date budget.

Mopani district municipalities realised the highest year-to-date revenue at 335 percent against its budget due to incorrect data strings specifically for Greater Tzaneen. The second highest revenue raised was by Sekhukhune at 91 percent then Vhembe (89 percent), Capricorn (85 percent) and Waterberg District (83 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 eleven-month period ending 31 May 2023.

**Table 5: Operating Expenditure per district**

*Operating Expenditure Per District -M11 May 2023*

R thousands	Original Budget	Adjusted Budget	YTD Budget	YTD Actual	% of Budget	Employee Related Cost	Councillor Remuneration	Debt Impairment	Depreciation and asset impairment	Bulk Purchases	Contracted Services	Inventory Consumed	Transfers and Subsidies	Other Expenditure
Capricorn	6 234 113	6 261 747	6 261 747	5 187 441	83%	1 546 305	103 350	-	926 859	818 397	815 590	224 960	9 359	742 619
Mopani	4 635 319	4 725 957	4 725 957	3 640 323	77%	1 236 432	120 976	125	350 835	522 224	557 311	302 484	36 410	513 527
Sekhukhune	3 354 882	3 361 193	3 361 193	2 523 524	75%	839 821	121 188	79 924	117 663	113 190	560 121	158 982	11 525	521 110
Vhembe	4 650 606	5 495 567	5 495 567	3 478 873	63%	1 470 204	103 843	19 182	299 110	318 786	709 860	152 285	9 064	396 538
Waterberg	3 806 490	3 846 158	3 846 158	2 714 545	71%	1 149 945	47 769	-	42 373	700 079	333 273	153 048	488	287 568
<b>Total</b>	<b>22 681 410</b>	<b>23 690 621</b>	<b>23 690 621</b>	<b>17 544 706</b>	<b>74%</b>	<b>6 242 707</b>	<b>497 126</b>	<b>99 231</b>	<b>1 736 840</b>	<b>2 472 677</b>	<b>2 976 156</b>	<b>991 759</b>	<b>66 847</b>	<b>2 461 363</b>

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 R23.690 billion as at 31 May 2023 of which R17.544 billion was spent during the period yielding under-performance of 26 percent. This is mainly due to municipalities not factoring in depreciation and debt impairments during the financial year. The under expenditure may also be due to implementation of the funding plans by the 8 municipalities with unfunded budgets after they have adopted those expenditure targets. Operating Expenditure per municipality is shown in Appendix – 2.

Capricorn district spent the highest expenditure in relation to its year-to-date budget at 83 percent with Vhembe district being the lowest at 63 percent. Mopani, Sekhukhune and Waterberg recorded 77, 75 and 71 percent respectively.

## 6.2.3 Capital spending and sources of finance

**Table 6: Capital Expenditure per district**

*Capital Expenditure Per District -M11 May 2023*

R thousands	Original Budget	Adjusted Budget	Year To Date Budget	YTD Actual	% of Budget	Energy Sources	Water Management	Waste Water Management	Waste Management (Refuse)	Municipal governance and	Community and public safety	Economic and environmental services	Other
Capricorn	1 562 728	1 591 966	1 591 966	1 003 141	63%	58 742	484 972	102 816	-	38 139	28 870	289 602	-
Mopani	1 327 444	1 754 264	1 754 264	742 288	42%	21 739	265 933	-	-	18 967	80 736	354 914	-
Sekhukhune	1 233 089	1 268 274	1 268 274	659 100	52%	21 179	176 041	-	2 483	45 903	13 402	399 744	348
Vhembe	1 788 126	1 888 066	1 888 066	1 098 124	58%	84 850	45 258	-	13 284	80 513	37 953	834 882	1 384
Waterberg	800 708	978 296	978 296	371 051	38%	39 742	179 384	38 573	30 700	4 974	8 759	67 168	1 750
<b>Total</b>	<b>6 712 095</b>	<b>7 480 867</b>	<b>7 480 867</b>	<b>3 873 704</b>	<b>52%</b>	<b>226 252</b>	<b>1 151 588</b>	<b>141 389</b>	<b>46 467</b>	<b>188 496</b>	<b>169 719</b>	<b>1 946 311</b>	<b>3 482</b>

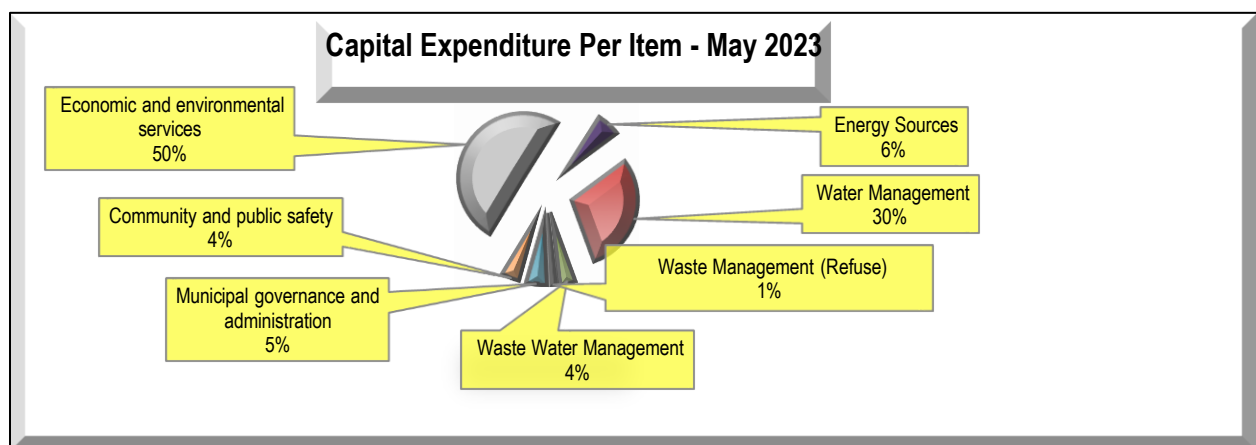
Source: National Treasury Local Government Database

The original capital budget for municipalities in the province stood at R6.712 billion with a reported year-to-date capital budget of R7.480 billion. Actual year to date spending stands at R3.873 billion being 52 percent of the year-to-date budget.

Capricorn district reflected the highest capital expenditure against the budget at 63 percent with Waterberg district recording the lowest at 38 percent. Vhembe, Sekhukhune and Mopani respectively recorded 58 ,52 & 42 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 (50 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 30 percent with Energy sources at 6 percent, Community and public safety at 4 percent, Municipal governance and administration at 5 percent and Waste - water management at 4 percent.

Table 8 below further provides for the sources to finance to the above capital expenditure for M11 of 2022/23 financial year.

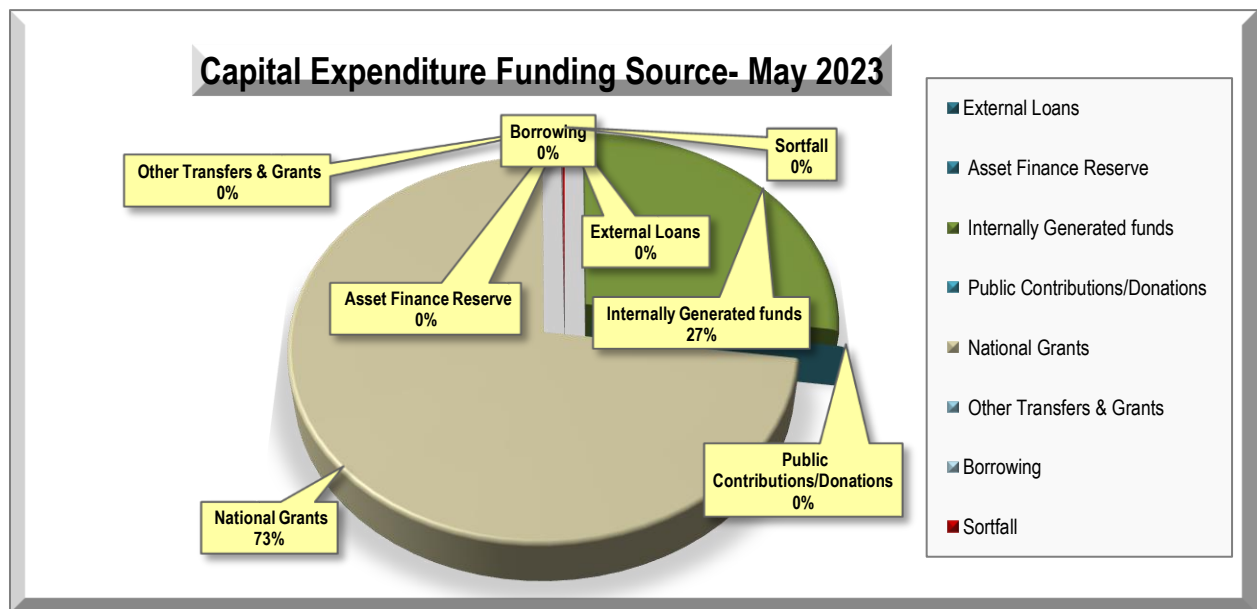
Table 7: Source of Finance for Capital Expenditure

Capital Sources of Finance per District - M11 May 2023

R thousands	Original Budget	Adjusted Budget	Year To Date Budget	YTD Actual	% of Budget	External Loans	Asset Finance Reserve	Internally Generated funds	Public Contributions/Donations	Transfers & Grants				Borrowing	Other
										National Grants	Provincial Grants	Municipality	Other Transfers & Grants		
Capricorn	1 562 728	1 591 966	1 591 966	1 003 141	63%	-	-	211 154	-	791 987	-	-	-	-	-
Mopani	1 327 444	1 754 264	1 754 264	742 288	42%	-	-	207 606	-	534 582	-	-	-	-	-
Sekhukhune	1 233 089	1 268 274	1 268 274	659 100	52%	-	-	207 511	-	448 981	1 658	-	-	1 381	-
Vhembe	1 788 126	1 888 066	1 888 066	1 098 124	58%	-	-	411 250	-	695 598	-	-	-	-	-
Waterberg	800 708	978 296	978 296	371 051	38%	-	-	18 187	-	352 287	-	-	-	-	-
<b>Total</b>	<b>6 712 095</b>	<b>7 480 867</b>	<b>7 480 867</b>	<b>3 873 704</b>	<b>52%</b>	<b>-</b>	<b>-</b>	<b>1 055 708</b>	<b>-</b>	<b>2 823 436</b>	<b>1 658</b>	<b>-</b>	<b>-</b>	<b>1 381</b>	<b>-</b>

Source: National Treasury Local Government Database

Figure 4: Capital Expenditure per Funding Source



Source: National Treasury Local Government Database

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

National grants make up 73 percent (R2.823 billion) of the year-to-date actual capital funding of R3.873 billion with own revenue making up 27 percent (R1.055 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

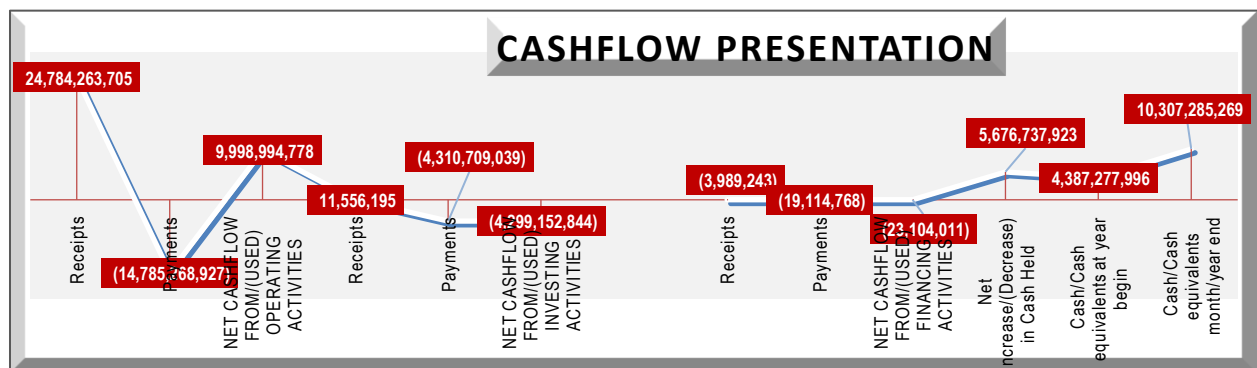
**Table 8: Cash Flow**

Cashflow M11 May 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	8 935 144	(4 776 328)	4 158 816	1 916	(1 140 701)	(1 138 785)	(2 423)	(23)	(2 446)	3 017 585	1 259 161	4 366 160
Mopani	3 607 611	(2 638 097)	969 515	4 248	(763 595)	(759 348)	(3)	(8 500)	(8 503)	201 664	413 245	535 842
Sekhukhune	2 609 097	(2 703 324)	(94 227)	-	(633 571)	(633 571)	(549)	(4 790)	(5 339)	(733 138)	891 120	179 764
Vhembe	5 732 186	(2 551 529)	3 180 658	1 525	(1 378 437)	(1 376 912)	(537)	-	(537)	1 803 209	1 737 470	3 552 361
Waterberg	3 900 226	(2 115 991)	1 784 234	1 784 234	3 867	(390 537)	(478)	(5 802)	(6 280)	1 387 418	86 282	1 673 157
<b>Total</b>	<b>24 784 264</b>	<b>(14 785 269)</b>	<b>9 998 995</b>	<b>11 556</b>	<b>(4 310 709)</b>	<b>(4 299 153)</b>	<b>(3 989)</b>	<b>(19 115)</b>	<b>(23 104)</b>	<b>5 676 738</b>	<b>4 387 278</b>	<b>10 307 285</b>

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 LPT 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 May 2023 with a surplus cash and cash equivalent of R10.307 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 R5.676 billion was realised during the period.

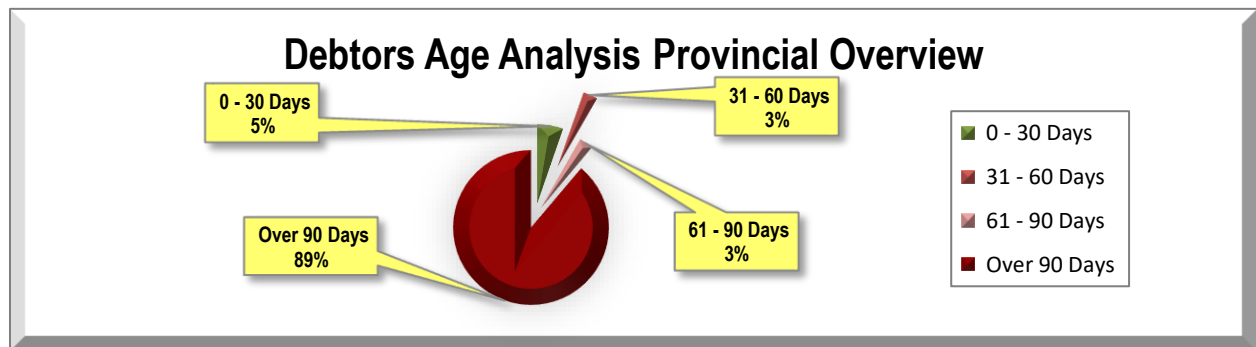
### 6.2.5 Debt Management

Table 9: Debtors Age Analysis

Debtors Detail - M11 May 2023									
R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total
	Total	%	Total	%	Total	%	Total	%	Total
Capricorn	188 403	5%	132 667	4%	124 162	3%	3 242 144	88%	3 687 376
Mopani	160 134	7%	51 079	2%	48 608	2%	1 997 452	88%	2 257 273
Sekhukhune	71 782	6%	31 608	2%	26 161	2%	1 173 252	90%	1 302 803
Vhembe	137 438	4%	99 516	3%	119 176	3%	3 057 871	90%	3 414 001
Waterberg	154 830	6%	80 356	3%	68 279	2%	2 467 324	89%	2 770 789
<b>Total</b>	<b>712 587</b>	<b>5%</b>	<b>395 226</b>	<b>3%</b>	<b>386 386</b>	<b>3%</b>	<b>11 938 043</b>	<b>89%</b>	<b>13 432 242</b>

Source: National Treasury Local Government Database

Figure 6: Debtors Age Analysis - Provincial Overview



Source: National Treasury Local Government Database

Figure 6 reveals that 89 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. Sekhukhune and Vhembe district municipalities have the highest debtors above 90 days both at 90%. Waterberg, Mopani and Capricorn respectively recorded 89,88 and 88 percent 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 which effectively affect service delivery. It must be noted that 8 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 10: Debtors by Customer per district**

Debtors by Customer Group - M11 May 2023

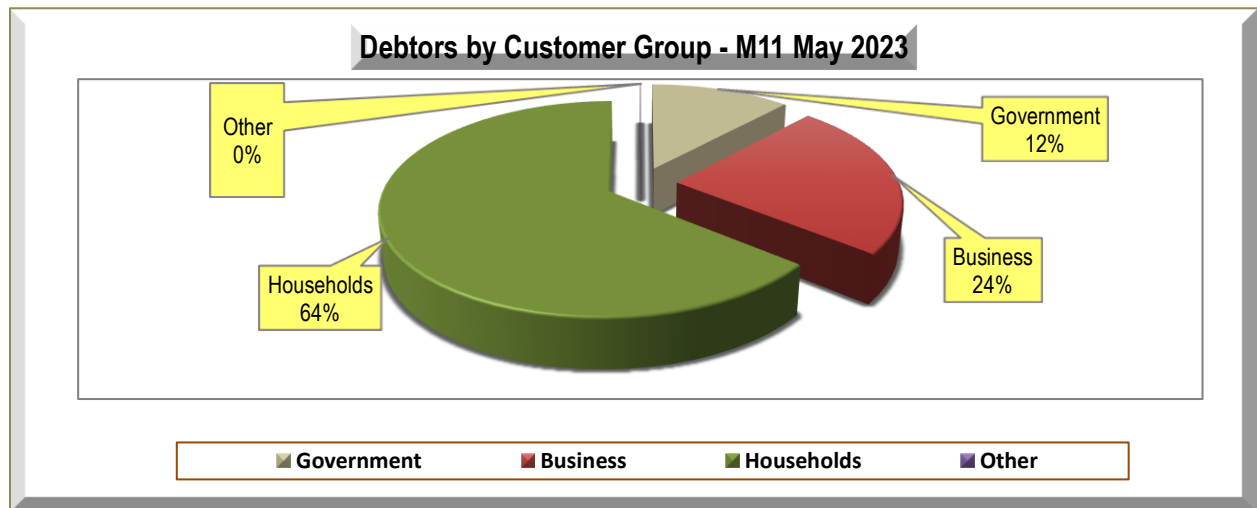
R thousands	Government		Business		Households		Other		Total
	Total	%	Total	%	Total	%	Total	%	
Capricorn	450 542	12%	1 318 357	36%	1 891 342	51%	27 136	0	3 687 377
Mopani	307 321	14%	458 252	20%	1 490 267	66%	1 433	0%	2 257 273
Sekhukhune	298 199	23%	360 337	28%	661 148	51%	-16 881	-1%	1 302 803
Vhembe	366 120	11%	581 718	17%	2 466 164	72%	0	0%	3 414 002
Waterberg	174 081	6%	499 259	18%	2 097 450	76%	0	0%	2 770 790
<b>Total</b>	<b>1 596 263</b>	<b>12%</b>	<b>3 217 923</b>	<b>24%</b>	<b>8 606 371</b>	<b>64%</b>	<b>11 688</b>	<b>0%</b>	<b>13 432 245</b>

Source: National Treasury Local Government Database

Table 11 indicates that the total debtors up to the end of May 2023 categorized by customer group amounted to R13.432 billion. Outstanding debtors in respect of Households are the highest at R8.606 billion or 64 percent of the total debtors and government debts due to municipalities amounts to R1.596 billion (12 percent) with business category at R3.217 billion (24 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 12 percent of the total outstanding debt.
- LPT will continue to monitor the payments by departments through Departmental In Year Monitoring System.
- Municipalities are not correctly classifying their debtors, and many are understating the debtors' book.

## 6.2.6 Creditors Management

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

**Table 11: Creditors Age Analysis per District**

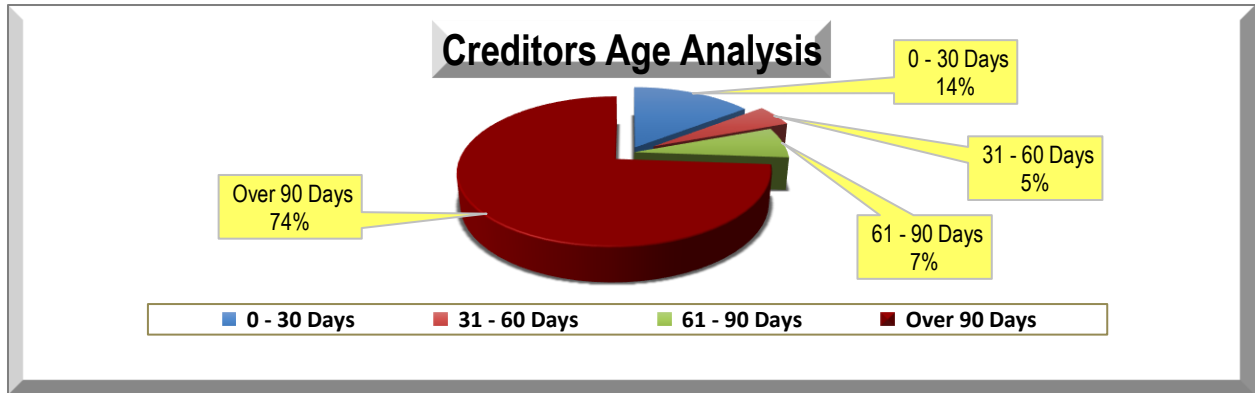
Creditor Age Analysis - M11 May 2023

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total
	Total	%	Total	%	Total	%	Total	%	Total
Capricorn	106 009	99%	-	0%	-	0%	1 294	1%	107 303
Mopani	104 717	32%	5 902	2%	2 281	1%	217 417	66%	330 317
Sekhukhune	13 205	9%	10 116	7%	122 383	84%	57	0%	145 761
Vhembe	26 382	85%	447	1%	330	1%	3 990	13%	31 149
Waterberg	72 673	5%	87 468	6%	24 527	2%	1 405 363	88%	1 590 031
<b>Total</b>	<b>322 986</b>	<b>15%</b>	<b>103 933</b>	<b>5%</b>	<b>149 521</b>	<b>7%</b>	<b>1 628 121</b>	<b>74%</b>	<b>2 204 561</b>

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 May 2023 categorized by district amounted to R2.204 billion. Outstanding creditors in the bracket “0-30 days “are the highest at R322 million or 15 percent of the total outstanding creditors. It must be noted that 4 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 12: Creditors by Customer Group per District**

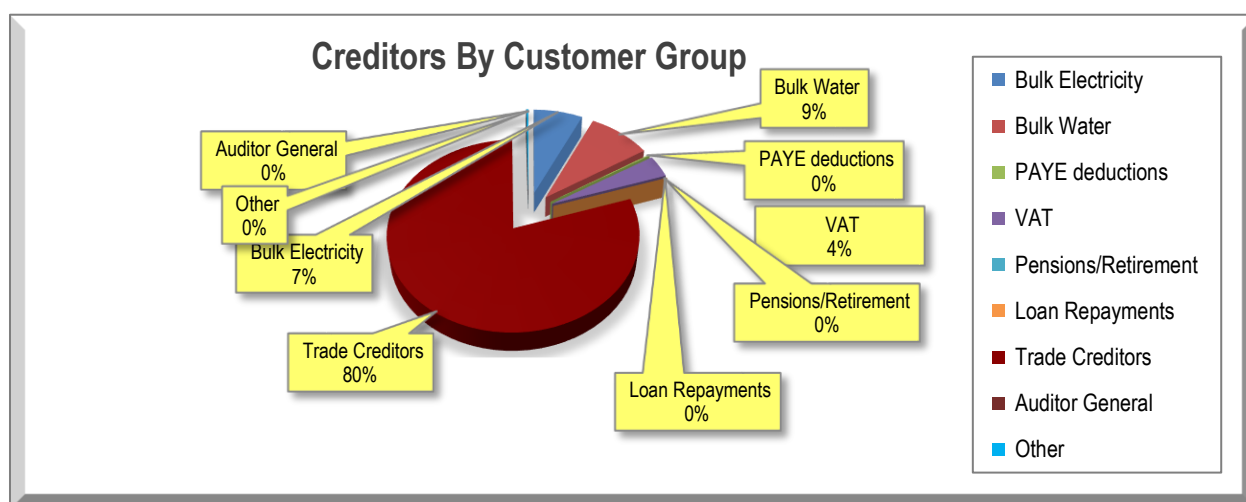
Creditor Age Analysis - M11 May 2023

R thousands	Bulk Electricity		Bulk Water		PAYE deductions		VAT		Loan		Trade Creditors		Auditor General		Other		Total		
	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%			
Capricorn	65 471	61%	24 921	23%	-	0%	-	0%	-	0%	-	0%	12 732	12%	-	0,00%	4 179	4%	107 303
Mopani	421	0%	10 451	3%	-	0%	-	0%	30	0%	-	0%	319 123	97%	-	0,00%	292	0%	330 317
Sekhukhune	-	0%	133 556	92%	-	0%	-	0%	-	0%	-	0%	10 551	7%	-	0,00%	1 653	1%	145 760
Vhembe	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	31 130	100%	20	0,06%	-	0%	31 150
Waterberg	87 935	5%	29 459	2%	4 177	0%	82 895	5%	-	0%	-	0%	1 384 870	86%	681	0,04%	12	0%	1 590 029
<b>Total</b>	<b>153 827</b>	<b>7%</b>	<b>198 387</b>	<b>9%</b>	<b>4 177</b>	<b>0%</b>	<b>82 895</b>	<b>4%</b>	<b>30</b>	<b>0%</b>	<b>-</b>	<b>0%</b>	<b>1 758 406</b>	<b>79,8%</b>	<b>701</b>	<b>0,03%</b>	<b>6 136</b>	<b>0%</b>	<b>2 204 559</b>

Source: National Treasury Local Government Database

Table 13 shows creditors by District and by item, Figure 9 below then further provides for creditors by customer group. Vhembe, Mopani, Modimolle-Mookgophong and Thabazimbi did not provide for bulk water creditors. Municipalities with electrification license are not reflecting their Eskom account balances, except for Polokwane, Ba-Phalaborwa, Bela-Bela, Greater Tzaneen and Mogalakwena. This information is contrary to the s41 reports received from National Treasury which reflect that municipalities owe Water Boards 827 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 13 : 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	404 665	297 226	166 506	95 364	70 638	25 340	25 088	3 026	3 191	3 173	134 584	113 249
Mopani	848 857	584 973	-	-	78 144	68 804	-	-	3 708	189	-	-
Sekhukhune	846 930	404 828	-	-	101 000	34 989	-	-	2 451	-	-	-
Vhembe	1 011 354	535 800	-	-	52 054	37 526	15 000	-	2 407	1 705	-	-
Waterberg	326 303	178 369	-	-	80 200	33 480	-	-	2 281	751	-	-
<b>Total</b>	<b>3 438 109</b>	<b>2 001 195</b>	<b>166 506</b>	<b>95 364</b>	<b>382 036</b>	<b>200 138</b>	<b>40 088</b>	<b>3 026</b>	<b>14 038</b>	<b>5 817</b>	<b>134 584</b>	<b>113 249</b>

Source: National Treasury Local Government Database

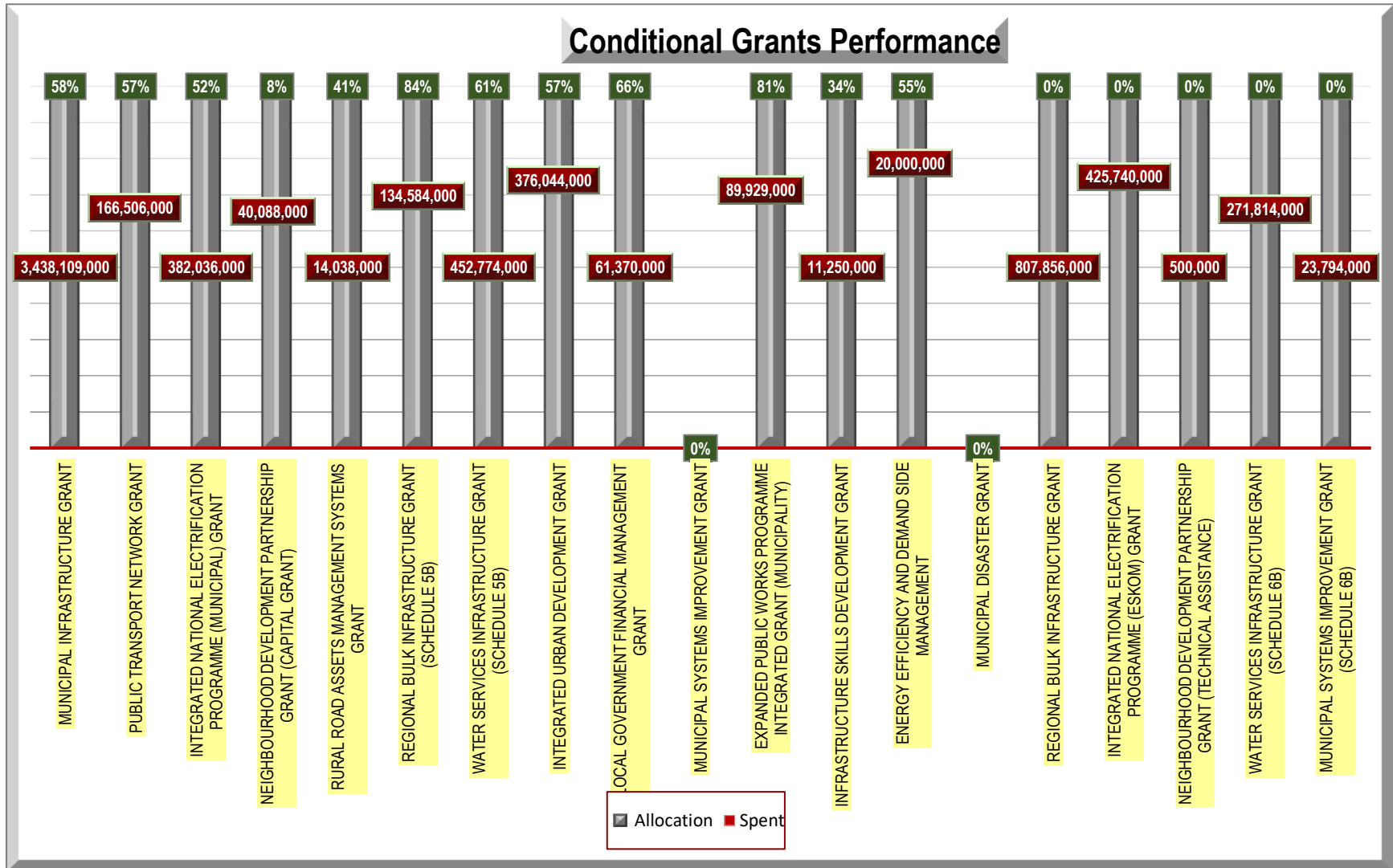
R thousands	Water Services Infrastructure Grant (Schedule 5B)		Integrated Urban Development Grant		Local Government Financial Management Grant		Municipal Systems Improvement Grant		Expanded Public Works Programme Integrated Grant (Municipality)		Infrastructure Skills Development Grant	
	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent
Capricorn	228 124	170 993	376 044	215 386	10 100	7 697	-	-	20 054	18 820	6 000	-
Mopani	35 000	21 222	-	-	14 350	10 932	-	-	27 271	19 338	-	-
Sekhukhune	20 000	-	-	-	12 620	8 025	-	-	19 326	15 537	-	-
Vhembe	60 000	21 536	-	-	12 150	4 494	-	-	16 026	12 362	5 250	3 880
Waterberg	109 650	61 458	-	-	12 150	9 632	-	-	7 252	6 497	-	-
<b>Total</b>	<b>452 774</b>	<b>275 209</b>	<b>376 044</b>	<b>215 386</b>	<b>61 370</b>	<b>40 780</b>	<b>-</b>	<b>-</b>	<b>89 929</b>	<b>72 555</b>	<b>11 250</b>	<b>3 880</b>

Source: National Treasury Local Government Database

R thousands	Energy Efficiency and Demand Side Management		Municipal Disaster Grant		Regional Bulk Infrastructure Grant		Integrated National Electrification Programme (Eskom) Grant		Neighbourhood Development Partnership Grant (Technical Assistance)		Water Services Infrastructure Grant (Schedule 6B)		Municipal Systems Improvement Grant (Schedule 6B)		TOTALS	
	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent
Capricorn	1 000	69	-	-	-	-	94 239	-	-	-	-	-	2 787	-	1 543 020	950 344
Mopani	11 000	8 145	-	-	587 856	-	73 449	-	-	-	44 362	-	4 192	-	1 728 189	713 603
Sekhukhune	-	-	-	-	130 000	-	142 714	-	-	-	51 652	-	4 192	-	1 330 885	463 379
Vhembe	-	-	-	-	50 000	-	77 425	-	500	-	-	-	6 300	-	1 308 466	617 302
Waterberg	8 000	2 858	-	-	40 000	-	37 913	-	-	-	175 800	-	6 323	-	805 872	293 044
<b>Total</b>	<b>20 000</b>	<b>11 073</b>	<b>-</b>	<b>-</b>	<b>807 856</b>	<b>-</b>	<b>425 740</b>	<b>-</b>	<b>500</b>	<b>-</b>	<b>271 814</b>	<b>-</b>	<b>23 794</b>	<b>-</b>	<b>6 716 432</b>	<b>3 037 672</b>

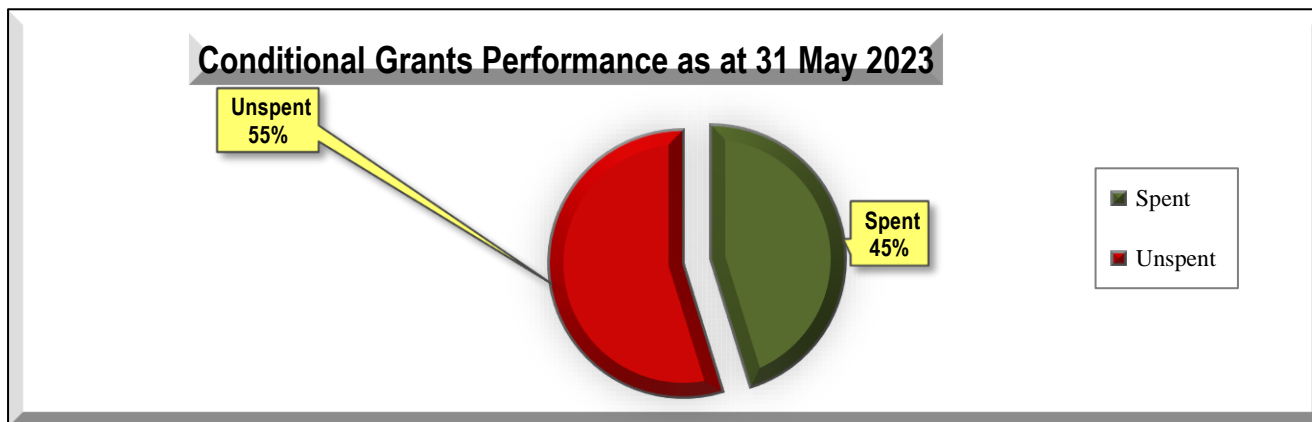
Source: National Treasury Local Government Database

Figure 10: Conditional Grants



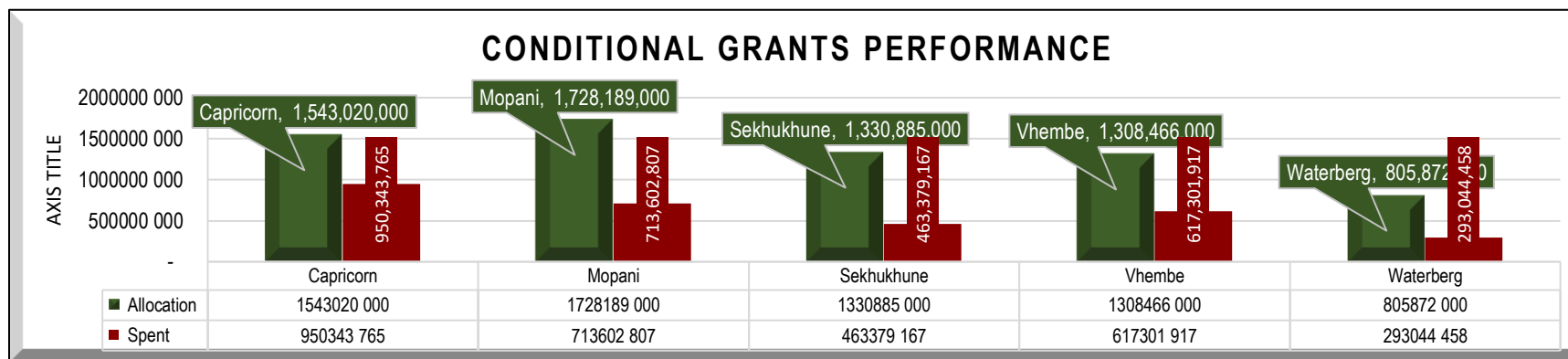
Source: National Treasury Local Government Database

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 May 2023, the aggregate conditional grants spending stands at 45 percent, based on a straight-line projection the expenditure should be 92 percent, which indicates that grant spending is lagging as at 31 May 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 May 2023 which represent 100 percent.

**Table 14 : 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	M10	M11	MCUM	TABB	PRTA	ORGB	PROR	
Demarcation Description	Demarc Code	CAP																							
Ba-Phalaborwa	LIM334	M	Yellow																						
Bela Bela	LIM366	M																							
Blouberg	LIM351	L																							
Capricorn	DC35	M																							
Collins Chabane	LIM345	M																							
Elias Mokoaledi	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	Orange																						
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																							

Source: National Treasury Local Government Database

### Legend explanations

Green	- correct (Phase 2),
Yellow	- Segment errors (Phase 2),
Orange	- Submitted with Error (Phase 1)
Red	- Outstanding,
White	- 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 will monitor 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, UIFWe strategies and reduction strategies for cost of consultants.

## **10 Summary and Conclusion**

The economic pressures on households and businesses, and ineffective credit control strategies or lack of implementation thereof continue to affect the municipal collection rate on service charges and property rates where residents do not pay for services as anticipated (low revenue actuals versus the year-to-date projections), this is signified by Household owing the highest percentage on municipal debt. The reporting on mSCoA remains relatively good however the credibility of the reported figures remains a challenge particularly about cash flow, capital expenditure, debtors, and creditors. Grant spending reporting is not adequate and also the spending is not satisfactory which requires municipalities to apply for funds to be rolled-over to the next financial year. This practice delays service delivery and risk escalation of project costs

Municipalities are encouraged to maintain the targeted projections and where such is not achieved revise their revenue projections downwards during the main adjustment budget period. This however must be accompanied with reduction in expenditure items that are



not directly linked to core service delivery commitments to ensure financial sustainability and maintaining a funded budget. Effective project management tools and methods need to be applied to ensure spending within the budget and also completion of projects on time, thus limiting budget overruns and improvement of service delivery.

## Appendices

### Appendix - 1: Operating Revenue

Appendix 1: Operating Revenue - M11 May 2023													
Operating Revenue Budget						Exchange Revenue					Non Exchange Revenue		
R thousands	Original Budget	Adjusted Budget	YTD Budget	YTD Actual	% of year to date Budget	Electricity Billed	Water Billed	Sanitation Billed	Refuse Removal Billed	Other Revenue	Property Rates Billed 1	Transfers Recognised	Other Revenue
Blouberg	319 133	319 133	319 133	312 290	98%	27 476	3 900	1 584	1 804	9 165	30 652	224 751	12 959
Capricorn	897 096	935 715	935 715	923 029	99%	-	68 565	10 571	-	80 621	-	763 272	(0)
Lepelle-Nkumpi	565 312	583 892	583 892	379 457	65%	-	0	-	6 217	17 754	35 660	304 305	15 520
Molemole	264 926	262 637	262 637	235 667	90%	7 894	(17)	(2)	2 314	22 806	30 012	171 635	1 025
Polokwane	4 338 280	4 378 337	4 378 337	3 629 586	83%	1 077 739	211 270	135 120	120 418	253 504	510 156	1 279 206	42 173
<b>Total</b>	<b>6 384 747</b>	<b>6 479 714</b>	<b>6 479 714</b>	<b>5 480 029</b>	<b>85%</b>	<b>1 113 109</b>	<b>283 718</b>	<b>147 273</b>	<b>130 753</b>	<b>383 850</b>	<b>606 480</b>	<b>2 743 169</b>	<b>71 677</b>
Ba-phalaborwa	627 769	627 394	627 394	420 950	67%	110 891	-	-	16 966	6 039	158 220	80 167	48 668
Greater Giyani	530 902	536 583	536 583	415 430	77%	-	-	-	7 510	26 632	66 221	285 398	29 671
Greater Letaba	464 773	456 273	456 273	436 532	96%	15 494	2 115	453	4 989	27 724	11 283	373 880	593
Greater Tzaneen	1 474 204	1 506 073	1 506 073	13 724 044	911%	13 052 962	-	-	26 683	49 876	82 237	494 837	17 449
Maruleng	326 484	328 241	328 241	311 554	95%	0	4 476	442	4 502	25 445	118 335	157 532	820
Mopani	1 577 706	1 517 689	1 517 689	1 351 783	89%	-	136 117	26 049	-	33 987	-	1 155 629	-
<b>Total</b>	<b>5 001 838</b>	<b>4 972 254</b>	<b>4 972 254</b>	<b>16 660 293</b>	<b>335%</b>	<b>13 179 347</b>	<b>142 709</b>	<b>26 945</b>	<b>60 650</b>	<b>169 703</b>	<b>436 296</b>	<b>2 547 444</b>	<b>97 201</b>
Elias Mtshele	601 351	628 262	628 262	595 687	95%	80 309	-	-	8 710	7 717	50 293	338 656	110 002
Ephraim Mogale	336 543	337 589	337 589	296 796	88%	58 027	-	-	4 772	13 150	32 237	178 826	9 783
Tubatse Fetakgo	867 841	867 841	867 841	710 496	82%	-	-	-	20 955	38 570	112 771	527 875	10 324
Makhuduthamag	397 606	406 763	406 763	403 533	99%	-	-	-	151	12 642	41 683	335 820	13 238
Sekhukhune	1 230 949	1 195 198	1 195 198	1 130 484	95%	-	65 475	13 331	-	68 054	-	983 276	348
<b>Total</b>	<b>3 434 290</b>	<b>3 435 652</b>	<b>3 435 652</b>	<b>3 136 997</b>	<b>91%</b>	<b>138 336</b>	<b>65 475</b>	<b>13 331</b>	<b>34 588</b>	<b>140 133</b>	<b>236 984</b>	<b>2 364 453</b>	<b>143 695</b>
Makhado	1 234 229	1 266 848	1 266 848	934 937	74%	312 386	-	1	13 074	43 078	89 074	450 573	26 752
Musina	451 044	525 554	525 554	359 787	68%	116 629	27 881	2 152	17 603	25 666	22 971	144 041	2 844
Collins Chabane	599 627	621 755	621 755	532 173	86%	-	-	-	4 168	38 017	26 310	458 098	5 581
Thulamela	842 804	829 368	829 368	796 368	96%	-	-	-	26 073	78 416	84 769	576 186	30 925
Vhembe	1 863 027	2 035 910	2 035 910	2 099 888	103%	-	707 091	24	241	100 087	-	1 292 178	266
<b>Total</b>	<b>4 990 731</b>	<b>5 279 435</b>	<b>5 279 435</b>	<b>4 723 153</b>	<b>89%</b>	<b>429 015</b>	<b>734 972</b>	<b>2 177</b>	<b>61 159</b>	<b>285 263</b>	<b>223 124</b>	<b>2 921 075</b>	<b>66 368</b>
Bela bela	505 848	506 043	506 043	447 306	88%	107 126	35 378	18 099	8 745	16 206	100 497	121 942	39 312
Lephalale	741 670	739 463	739 463	480 618	65%	129 599	44 775	19 771	15 179	43 317	87 324	127 317	13 335
Modimolle-Mookg	738 358	741 489	741 489	670 317	90%	185 401	86 144	27 764	18 705	80 206	124 987	138 026	9 084
Mogalakwena	1 239 285	1 239 285	1 239 285	1 065 075	86%	235 526	87 461	18 641	18 158	68 519	83 358	535 167	18 245
Thabazimbi	465 087	466 037	466 037	376 465	81%	56 479	40 810	25 378	16 639	30 976	94 793	111 274	116
Waterberg	152 992	153 541	153 541	151 802	99%	-	-	-	-	4 353	-	147 449	-
<b>Total</b>	<b>3 843 239</b>	<b>3 845 857</b>	<b>3 845 857</b>	<b>3 191 582</b>	<b>83%</b>	<b>714 130</b>	<b>294 568</b>	<b>109 654</b>	<b>77 426</b>	<b>243 577</b>	<b>490 960</b>	<b>1 181 176</b>	<b>80 092</b>

Source: National Treasury Local Government Database

## Appendix - 2: Operating Expenditure

Appendix 2: Operating Expenditure - M11 May 2023														
R thousands	Original Budget	Adjusted Budget	YTD Budget	YTD Actual	% of Budget	Employee Related Cost	Councillor Remuneration	Debt Impairment	Depreciation and asset impairment	Bulk Purchases	Contracted Services	Inventory Consumed	Transfers and Subsidies	Other Expenditure
Blouberg	365 039	364 326	364 326	315 534	87%	114 379	16 503	-	37 634	44 811	53 047	946	-	48 214
Capricorn	980 728	1 028 315	1 028 315	683 343	66%	302 095	14 826	-	69 358	-	98 856	66 609	-	131 597
Lepelle-Nkumpi	435 610	415 729	415 729	257 911	62%	90 984	21 673	-	25 729	-	41 012	1 664	-	76 849
Molemole	244 706	245 327	245 327	220 179	90%	91 158	12 275	-	32 070	9 080	34 480	6 058	-	35 058
Polokwane	4 208 030	4 208 050	4 208 050	3 710 474	88%	947 688	38 073	-	762 068	764 507	588 195	149 684	9 359	450 900
<b>Total</b>	<b>6 234 113</b>	<b>6 261 747</b>	<b>6 261 747</b>	<b>5 187 441</b>	<b>83%</b>	<b>1 546 305</b>	<b>103 350</b>	<b>-</b>	<b>926 859</b>	<b>818 397</b>	<b>815 590</b>	<b>224 960</b>	<b>9 359</b>	<b>742 619</b>
Ba-phalaborwa	627 031	630 031	630 031	454 779	72%	152 878	16 235	-	52 131	104 969	60 101	20 710	125	47 629
Greater Giyani	548 611	562 453	562 453	342 668	61%	146 858	21 232	-	-	-	118 354	5 490	55	50 678
Greater Letaba	389 889	405 293	405 293	382 619	94%	118 377	26 860	3	37 640	12 644	105 562	15 640	-	65 894
Greater Tzaneen	1 400 281	1 432 599	1 432 599	1 132 574	79%	319 299	26 614	-	93 131	404 012	69 431	67 547	36 230	116 310
Maruleng	266 434	271 485	271 485	184 965	68%	76 556	11 709	-	-	599	43 904	4 985	-	47 212
Mopani	1 403 074	1 424 097	1 424 097	1 142 718	80%	422 464	18 325	122	167 934	-	159 959	188 111	-	185 804
<b>Total</b>	<b>4 635 319</b>	<b>4 725 957</b>	<b>4 725 957</b>	<b>3 640 323</b>	<b>77%</b>	<b>1 236 432</b>	<b>120 976</b>	<b>125</b>	<b>350 835</b>	<b>522 224</b>	<b>557 311</b>	<b>302 484</b>	<b>36 410</b>	<b>513 527</b>
Elias Mootsoaledi	597 283	557 071	557 071	534 646	96%	150 643	22 591	79 924	49 712	78 336	63 408	37 070	1 857	51 106
Ephraim Mogale	373 245	385 466	385 466	229 574	60%	71 219	10 688	-	40 789	34 854	32 820	1 247	-	37 957
Tubatse Fetakgorn	798 816	862 374	862 374	632 352	73%	194 649	36 335	-	-	-	213 833	2 082	5 617	179 836
Makruthuhamaga	374 952	406 582	406 582	360 673	89%	90 231	21 842	-	27 162	-	151 479	2 884	4 051	63 024
Sekhukhune	1 210 586	1 149 700	1 149 700	766 279	67%	333 079	29 733	-	-	-	98 582	115 699	-	189 187
<b>Total</b>	<b>3 354 882</b>	<b>3 361 193</b>	<b>3 361 193</b>	<b>2 523 524</b>	<b>75%</b>	<b>839 821</b>	<b>121 188</b>	<b>79 924</b>	<b>117 663</b>	<b>113 190</b>	<b>560 121</b>	<b>158 982</b>	<b>11 525</b>	<b>521 110</b>
Makhado	1 205 339	1 265 752	1 265 752	1 019 708	81%	300 984	25 939	60 364	124 311	227 217	191 315	40 920	-	48 659
Musina	446 041	473 435	473 435	311 698	66%	137 008	9 482	-	-	91 569	26 507	2 140	4 128	40 864
Collins Chabane	408 844	482 043	482 043	407 498	85%	119 095	26 034	-	41 389	-	131 523	13 186	1 578	74 693
Thulamela	814 844	1 046 218	1 046 218	639 563	61%	290 633	29 177	(41 182)	60 888	-	179 029	13 983	2 958	104 077
Vhembe	1 775 538	2 228 118	2 228 118	1 100 407	49%	622 485	13 210	-	72 522	-	181 486	82 057	400	128 246
<b>Total</b>	<b>4 650 606</b>	<b>5 495 567</b>	<b>5 495 567</b>	<b>3 478 873</b>	<b>63%</b>	<b>1 470 204</b>	<b>103 843</b>	<b>19 182</b>	<b>299 110</b>	<b>318 786</b>	<b>709 860</b>	<b>152 285</b>	<b>9 064</b>	<b>396 538</b>
Bela bela	483 739	493 465	493 465	336 690	68%	131 522	7 038	-	-	104 020	30 203	24 313	-	39 594
Lephalale	738 587	737 669	737 669	551 370	75%	210 327	13 287	-	35 659	126 422	45 132	37 474	417	82 653
Modimolle-Mookgo	733 428	732 759	732 759	526 506	72%	228 283	1 352	-	942	191 111	42 091	16 333	-	46 395
Mogalakwena	1 232 626	1 232 085	1 232 085	844 774	69%	329 577	9 673	-	-	215 862	178 660	39 182	71	71 749
Thabazimbi	434 413	466 263	466 263	300 520	64%	142 452	8 641	-	-	62 666	28 808	35 745	-	22 207
Waterberg	183 696	183 916	183 916	154 685	84%	107 785	7 777	-	5 772	-	8 379	-	-	24 971
<b>Total</b>	<b>3 806 490</b>	<b>3 846 158</b>	<b>3 846 158</b>	<b>2 714 545</b>	<b>71%</b>	<b>1 149 945</b>	<b>47 769</b>	<b>-</b>	<b>42 373</b>	<b>700 079</b>	<b>333 273</b>	<b>153 048</b>	<b>488</b>	<b>287 568</b>

Source: National Treasury Local Government Database

### Appendix - 3: Capital Source of Finance

Appendix 3: Capital Source of Finance - M11 May 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	110 185	81 171	74%			750	-	80 421	-	-	-	-	-
Capricorn	380 041	461 366	461 366	384 574	83%			100 676	-	283 898	-	-	-	-	-
Lepelle-Nkumpi	191 330	236 492	236 492	42 968	18%			14 693	-	28 275	-	-	-	-	-
Molemole	58 022	58 831	58 831	43 599	74%			12 260	-	31 339	-	-	-	-	-
Polokwane	847 868	725 093	725 093	450 829	62%			82 776	-	368 053	-	-	-	-	-
<b>Total</b>	<b>1 562 728</b>	<b>1 591 966</b>	<b>1 591 966</b>	<b>1 003 141</b>	<b>63%</b>	-	-	<b>211 154</b>	-	<b>791 987</b>	-	-	-	-	-
Ba-phalaborwa	44 877	44 877	44 877	34 502	77%			661	-	33 842	-	-	-	-	-
Greater Giyani	148 172	143 123	143 123	99 866	70%			54 344	-	45 522	-	-	-	-	-
Greater Letaba	136 192	112 214	112 214	104 758	93%			41 268	-	63 389	-	-	-	-	-
Greater Tzaneen	295 368	265 634	265 634	103 362	39%			22 832	-	80 530	-	-	-	-	-
Maruleng	142 073	149 531	149 531	133 735	89%			85 336	-	48 399	-	-	-	-	-
Mopani	560 763	1 038 885	1 038 885	266 064	26%			3 164	-	262 900	-	-	-	-	-
<b>Total</b>	<b>1 327 444</b>	<b>1 754 264</b>	<b>1 754 264</b>	<b>742 288</b>	<b>42%</b>	-	-	<b>207 606</b>	-	<b>534 582</b>	-	-	-	-	-
Elias Motsoaledi	98 041	105 377	105 377	86 750	82%			16 139	-	70 610	-	-	-	-	-
Ephraim Mogale	71 464	72 661	72 661	44 287	61%			13 867	-	32 243	-	-	-	-	-
Tubatse Fetakgomo	385 809	264 561	264 561	176 468	67%			65 366	-	106 809	1 658	-	-	1 381	-
Makhuduthamaga	188 569	213 097	213 097	174 183	82%			102 149	-	72 034	-	-	-	-	-
Sekhukhune	489 206	612 578	612 578	177 412	29%			9 989	-	167 285	-	-	-	-	-
<b>Total</b>	<b>1 233 089</b>	<b>1 268 274</b>	<b>1 268 274</b>	<b>659 100</b>	<b>52%</b>	-	-	<b>207 511</b>	-	<b>448 981</b>	<b>1 658</b>	-	-	<b>1 381</b>	-
Makhado	449 888	435 866	435 866	218 251	50%			107 660	-	124 736	-	-	-	-	-
Musina	37 713	59 006	59 006	32 214	183%			8 831	-	21 130	-	-	-	-	-
Collins Chabane	289 600	339 334	339 334	302 993	89%			178 387	-	121 380	-	-	-	-	-
Thulamela	363 709	348 312	348 312	145 566	42%			57 071	-	88 495	-	-	-	-	-
Vhembe	647 216	705 548	705 548	399 100	57%			59 301	-	339 858	-	-	-	-	-
<b>Total</b>	<b>1 788 126</b>	<b>1 888 066</b>	<b>1 888 066</b>	<b>1 098 124</b>	<b>58%</b>	-	-	<b>411 250</b>	-	<b>695 598</b>	-	-	-	-	-
Bela bela	97 309	99 402	99 402	58 459	59%			3 730	-	54 729	-	-	-	-	-
Lephalale	183 027	234 144	234 144	37 286	16%			10 810	-	26 476	-	-	-	-	-
Modimolle-Mookgop	139 977	253 826	253 826	50 132	20%			571	-	49 561	-	-	-	-	-
Mogalakwena	265 381	272 081	272 081	184 650	68%			2 908	-	181 742	-	-	-	-	-
Thabazimbi	115 014	118 514	118 514	40 357	34%			-	-	39 780	-	-	-	-	-
Waterberg	-	330	330	168	51%			168	-	-	-	-	-	-	-
<b>Total</b>	<b>800 708</b>	<b>978 296</b>	<b>978 296</b>	<b>371 051</b>	<b>38%</b>	-	-	<b>18 187</b>	-	<b>352 287</b>	-	-	-	-	-

Source: National Treasury Local Government Database

## Appendix – 4: Capital Expenditure (Detail)

Appendix 4: Capital Expenditure - M11 May 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	110 185	81 171	74%	18 989	-	-	-	136	-	62 045	-
Capricorn	380 041	461 366	461 366	384 574	83%	-	361 641	7 045	-	3 621	12 267	-	-
Lepelle-Nkumpi	191 330	236 492	236 492	42 968	18%	1 251	-	-	-	8 374	-	33 342	-
Molemole	58 022	58 831	58 831	43 599	74%	5 102	-	-	-	1 975	2 170	34 352	-
Polokwane	847 868	725 093	725 093	450 829	62%	33 399	123 331	95 771	-	24 032	14 433	159 863	-
<b>Total</b>	<b>1 562 728</b>	<b>1 591 966</b>	<b>1 591 966</b>	<b>1 003 141</b>	<b>63%</b>	<b>58 742</b>	<b>484 972</b>	<b>102 816</b>	<b>-</b>	<b>38 139</b>	<b>28 870</b>	<b>289 602</b>	<b>-</b>
Ba-phalaborwa	44 877	44 877	44 877	34 502	77%	5 719	460	-	-	661	6 817	20 846	-
Greater Giyani	148 172	143 123	143 123	99 866	70%	187	-	-	-	9 869	53 654	36 156	-
Greater Letaba	136 192	112 214	112 214	104 758	93%	9 532	-	-	-	708	7 946	86 572	-
Greater Tzaneen	295 368	265 634	265 634	103 362	39%	6 301	-	-	-	4 258	3 983	88 820	-
Maruleng	142 073	149 531	149 531	133 735	89%	-	-	-	-	2 880	8 335	122 520	-
Mopani	560 763	1 038 885	1 038 885	266 064	26%	-	265 473	-	-	591	-	-	-
<b>Total</b>	<b>1 327 444</b>	<b>1 754 264</b>	<b>1 754 264</b>	<b>742 288</b>	<b>42%</b>	<b>21 739</b>	<b>265 933</b>	<b>-</b>	<b>-</b>	<b>18 967</b>	<b>80 736</b>	<b>354 914</b>	<b>-</b>
Elias Motsoaledi	98 041	105 377	105 377	86 750	82%	16 084	-	-	1 024	2 061	2 459	65 121	-
Ephraim Mogale	71 464	72 661	72 661	44 287	61%	2 452	-	-	-	1 422	22	40 043	348
Tubatse Fetakgomo	385 809	264 561	264 561	176 468	67%	-	-	-	1 458	17 613	10 576	146 820	-
Makhuduthamaga	188 569	213 097	213 097	174 183	82%	2 643	-	-	-	23 522	344	147 673	-
Sekhukhune	489 206	612 578	612 578	177 412	29%	-	176 041	-	-	1 285	-	86	-
<b>Total</b>	<b>1 233 089</b>	<b>1 268 274</b>	<b>1 268 274</b>	<b>659 100</b>	<b>52%</b>	<b>21 179</b>	<b>176 041</b>	<b>-</b>	<b>2 483</b>	<b>45 903</b>	<b>13 402</b>	<b>399 744</b>	<b>348</b>
Makhado	449 888	435 866	435 866	218 251	50%	58 070	-	-	2 766	20 128	7 946	129 341	-
Musina	37 713	59 006	59 006	32 214	55%	4 752	-	-	-	3 362	3 622	20 477	-
Collins Chabane	289 600	339 334	339 334	302 993	89%	22 027	-	-	2 591	47 942	6 861	223 572	-
Thulamela	363 709	348 312	348 312	145 566	42%	-	-	-	7 927	8 438	19 524	109 678	-
Vhembe	647 216	705 548	705 548	399 100	57%	-	45 258	-	-	643	-	351 815	1 384
<b>Total</b>	<b>1 788 126</b>	<b>1 888 066</b>	<b>1 888 066</b>	<b>1 098 124</b>	<b>58%</b>	<b>84 850</b>	<b>45 258</b>	<b>-</b>	<b>13 284</b>	<b>80 513</b>	<b>37 953</b>	<b>834 882</b>	<b>1 384</b>
Bela bela	97 309	99 402	99 402	58 459	59%	3 085	15 577	20 133	275	908	-	18 481	-
Lephalale	183 027	234 144	234 144	37 286	16%	4 359	20 475	4 537	691	3 113	2 587	1 306	217
Modimolle-Mookgopong	139 977	253 826	253 826	50 132	20%	21 878	2 703	5 564	-	209	621	19 157	-
Mogalakwena	265 381	272 081	272 081	184 650	68%	1 776	122 783	8 339	29 734	-	3 551	18 467	-
Thabazimbi	115 014	118 514	118 514	40 357	34%	8 645	17 846	-	-	577	2 000	9 757	1 532
Waterberg	-	330	330	168	51%	-	-	-	-	168	-	-	-
<b>Total</b>	<b>800 708</b>	<b>978 296</b>	<b>978 296</b>	<b>371 051</b>	<b>38%</b>	<b>39 742</b>	<b>179 384</b>	<b>38 573</b>	<b>30 700</b>	<b>4 974</b>	<b>8 759</b>	<b>67 168</b>	<b>1 750</b>

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	(96 730)	(81 171)	-	(177 900)	89 434	1 045
Capricorn	590 890	(415 772)	(23)	175 095	427 266	602 361
Lepelle-Nkumpi	373 357	(42 968)	-	330 389	404 513	734 815
Molemole	221 601	(43 599)	-	178 002	105 277	283 270
Polokwane	3 069 697	(555 275)	(2 423)	2 511 999	232 670	2 744 669
<b>Total</b>	<b>4 158 816</b>	<b>(1 138 785)</b>	<b>(2 446)</b>	<b>3 017 585</b>	<b>1 259 161</b>	<b>4 366 160</b>
Ba-phalaborwa	299 335	(19 232)	(8 500)	271 603	-	271 603
Greater Giyani	(30 199)	-	-	(30 199)	-	(30 199)
Greater Letaba	248 799	(117 551)	(3)	131 245	1 961	132 713
Greater Tzaneen	(1 102 695)	(115 742)	-	(1 218 437)	-	(1 070 976)
Maruleng	226 265	(139 247)	-	87 018	154 227	241 766
Mopani	1 328 009	(367 575)	-	960 434	257 057	990 934
<b>Total</b>	<b>969 515</b>	<b>(759 348)</b>	<b>(8 503)</b>	<b>201 664</b>	<b>413 245</b>	<b>535 842</b>
Elias Motsoaledi	(21 677)	(90 702)	(5 334)	(117 713)	15 456	(102 960)
Ephraim Mogale	260 544	(47 698)	(5)	212 841	286 387	502 236
Tubatse Fetakgomo	492 913	(189 766)	-	303 147	462 584	489 367
Makhuduthamaga	87 490	(128 131)	-	(40 641)	-	64 306
Sekhukhune	(913 498)	(177 274)	-	(1 090 772)	126 692	(773 185)
<b>Total</b>	<b>(94 227)</b>	<b>(633 571)</b>	<b>(5 339)</b>	<b>(733 138)</b>	<b>891 120</b>	<b>179 764</b>
Makhado	34 552	(209 297)	(534)	(175 278)	202 672	26 047
Musina	91 700	(33 146)	(11)	58 543	19 751	75 383
Collins Chabane	477 605	(355 287)	-	122 319	419 280	533 030
Thulamela	418 778	(236 186)	8	182 601	988 403	1 171 004
Vhembe	2 158 021	(542 997)	-	1 615 024	107 365	1 746 897
<b>Total</b>	<b>3 180 658</b>	<b>(1 376 912)</b>	<b>(537)</b>	<b>1 803 209</b>	<b>1 737 470</b>	<b>3 552 361</b>
Bela bela	192 107	(65 848)	(23)	126 235	18 262	143 066
Lephalale	884 579	(44 281)	(5 802)	834 497	-	835 514
Modimolle-Mookgopong	404 369	(61 338)	(443)	342 589	(39 218)	366 787
Mogalakwena	180 986	(180 783)	-	203	68 222	204 876
Thabazimbi	118 812	(38 120)	(12)	80 681	10 900	91 588
Waterberg	3 381	(168)	-	3 213	28 116	31 326
<b>Total</b>	<b>1 784 234</b>	<b>(390 537)</b>	<b>(6 280)</b>	<b>1 387 418</b>	<b>86 282</b>	<b>1 673 157</b>
<b>Grad Total</b>	<b>9 998 995</b>	<b>(4 299 153)</b>	<b>(23 104)</b>	<b>5 676 738</b>	<b>4 387 278</b>	<b>10 307 285</b>

Source: National Treasury Local Government Database

## Appendix – 6: Debtors Age Analysis

Appendix 6 : Debtors Age Analysis M11 May 2023									
R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total
	Total	%	Total	%	Total	%	Total	%	
Blouberg	-	0%	-	0%	-	0%	-	0%	-
Capricorn	(4 175)	-1%	40 902	6%	18 486	3%	607 044	92%	662 257
Lepelle-Nkumpi	18 595	2%	16 926	2%	15 671	1%	994 399	95%	1 045 591
Molemole	2 834	2%	2 792	2%	2 670	2%	121 514	94%	129 810
Polokwane	171 149	9%	72 047	4%	87 335	5%	1 519 187	82%	1 849 718
<b>Total</b>	<b>188 403</b>	<b>5%</b>	<b>132 667</b>	<b>4%</b>	<b>124 162</b>	<b>3%</b>	<b>3 242 144</b>	<b>88%</b>	<b>3 687 376</b>
Ba-Phalaborwa	-	0%	-	0%	-	0%	-	0%	-
Greater Giyani	10 270	2%	10 270	2%	9 583	2%	573 258	95%	603 381
Greater Letaba	3 949	1%	4 214	1%	3 198	1%	327 968	97%	339 329
Greater Tzaneen	132 545	12%	28 416	3%	28 550	3%	906 025	83%	1 095 536
Maruleng	13 370	6%	8 179	4%	7 277	3%	190 201	87%	219 027
Mopani	-	0%	-	0%	-	0%	-	0%	-
<b>Total</b>	<b>160 134</b>	<b>7%</b>	<b>51 079</b>	<b>2%</b>	<b>48 608</b>	<b>2%</b>	<b>1 997 452</b>	<b>88%</b>	<b>2 257 273</b>
Elias Motsoaledi	13 238	7%	6 002	3%	4 213	2%	163 283	87%	186 736
Ephraim Mogale	9 399	5%	3 794	2%	3 498	2%	181 024	92%	197 715
Tubatse	22 723	6%	8 319	2%	8 785	2%	352 654	90%	392 481
Makhuduthamaga	4 484	4%	5 439	5%	3 895	3%	105 862	88%	119 680
Sekhukhune	21 938	5%	8 054	2%	5 770	1%	370 429	91%	406 191
<b>Total</b>	<b>71 782</b>	<b>6%</b>	<b>31 608</b>	<b>2%</b>	<b>26 161</b>	<b>2%</b>	<b>1 173 252</b>	<b>90%</b>	<b>1 302 803</b>
Makhado	30 503	7%	13 544	3%	10 119	2%	401 342	88%	455 508
Musina	14 999	11%	6 152	5%	4 290	3%	107 431	81%	132 872
Collins Chabane	4 054	2%	3 602	1%	3 849	2%	243 769	95%	255 274
T hulamela	11 942	2%	9 871	2%	9 632	2%	513 652	94%	545 097
Vhembe	75 940	4%	66 347	3%	91 286	5%	1 791 677	88%	2 025 250
<b>Total</b>	<b>137 438</b>	<b>4%</b>	<b>99 516</b>	<b>3%</b>	<b>119 176</b>	<b>3%</b>	<b>3 057 871</b>	<b>90%</b>	<b>3 414 001</b>
Bela Bela	20 331	6%	12 310	4%	11 053	3%	294 902	87%	338 596
Lephalale	62 490	11%	24 153	4%	17 746	3%	483 594	82%	587 983
Modimolle-	34 492	3%	26 238	3%	22 924	2%	921 302	92%	1 004 956
Mogalakwena	1 835	1%	1 676	1%	1 686	1%	126 137	96%	131 334
T habazimbi	35 682	5%	15 979	2%	14 870	2%	641 389	91%	707 920
Waterberg	-	0%	-	0%	-	0%	-	0%	-
<b>Total</b>	<b>154 830</b>	<b>6%</b>	<b>80 356</b>	<b>3%</b>	<b>68 279</b>	<b>2%</b>	<b>2 467 324</b>	<b>89%</b>	<b>2 770 789</b>
	<b>712 587</b>		<b>395 226</b>		<b>386 386</b>		<b>11 938 043</b>		<b>13 432 242</b>

Source: National Treasury Local Government Database

## Appendix – 7: Debtors by Customer Group

Appendix 7: Debtors by Customer Group - M11 May 2023									
R thousands	Government		Business		Households		Other		Total
	Total	%	Total	%	Total	%	Total	%	
Blouberg	-	0%	-	0%	-	0%	-	0%	-
Capricorn	10 861	2%	29 851	5%	594 410	0%	27 136	4%	662 258
Lepelle-Nkumpi	85 847	8%	908 091	87%	51 653	5%	-	0%	1 045 591
Molemole	129 810	100%	-	0%	-	0%	-	0%	129 810
Polokwane	224 024	12%	380 415	21%	1 245 279	67%	-	0%	1 849 718
<b>Total</b>	<b>450 542</b>	<b>12%</b>	<b>1 318 357</b>	<b>36%</b>	<b>1 891 342</b>	<b>51%</b>	<b>27 136</b>	<b>1%</b>	<b>3 687 377</b>
Ba-Phalaborwa	-	0%	-	0%	-	0%	-	0%	0
Greater Giyani	132 453	22%	53 428	9%	416 067	69%	1 433	0%	603 381
Greater Letaba	15 922	5%	36 176	11%	287 231	85%	-	0%	339 329
Greater Tzaneen	39 738	4%	347 317	32%	708 480	65%	-	0%	1 095 535
Maruleng	119 208	54%	21 331	10%	78 489	36%	-	0%	219 028
Mopani	-	0%	-	0%	-	0%	-	0%	-
<b>Total</b>	<b>307 321</b>	<b>14%</b>	<b>458 252</b>	<b>20%</b>	<b>1 490 267</b>	<b>66%</b>	<b>1 433</b>	<b>0%</b>	<b>2 257 273</b>
Elias Motsoaledi	54 841	29%	30 890	17%	101 005	54%	-	0%	186 736
Ephraim Mogale	20 949	11%	122 312	62%	54 455	28%	-	0%	197 716
Tubatse Fetakgomo	133 856	0%	100 240	26%	158 384	40%	-	0%	392 480
Makhuduthamaga	81 641	68%	54 527	46%	394	0%	-16 881	-14%	119 681
Sekhukhune	6 912	2%	52 368	13%	346 910	85%	-	0%	406 190
<b>Total</b>	<b>298 199</b>	<b>23%</b>	<b>360 337</b>	<b>28%</b>	<b>661 148</b>	<b>51%</b>	<b>-16 881</b>	<b>-1%</b>	<b>1 302 803</b>
Makhado	81 827	18%	158 783	35%	214 898	47%	-	0%	455 508
Musina	27 901	21%	36 036	27%	68 934	52%	-	0%	132 871
Collins Chabane	85 206	33%	19 758	8%	150 311	59%	-	0%	255 275,00
T hulamela	90 653	17%	146 031	27%	308 414	57%	-	0%	545 098
Vhembe	80 533	4%	221 110	11%	1 723 607	85%	-	0%	2 025 250,00
<b>Total</b>	<b>366 120</b>	<b>11%</b>	<b>581 718</b>	<b>17%</b>	<b>2 466 164</b>	<b>72%</b>	<b>0</b>	<b>0%</b>	<b>3 414 002</b>
Bela Bela	14 105	4%	141 032	42%	183 459	54%	-	0%	338 596
Lephalale	79 738	14%	18 453	3%	489 793	83%	-	0%	587 984
Modimolle-Mookgop	60 411	6%	159 859	16%	784 686	78%	-	0%	1 004 956,00
Mogalakwena	-	0%	-	0%	131 334	100%	-	0%	131 334
T habazimbi	19 827	3%	179 915	25%	508 178	72%	-	0%	707 920
Waterberg	-	0%	-	0%	-	0%	-	0%	0
<b>Total</b>	<b>174 081</b>	<b>6%</b>	<b>499 259</b>	<b>18%</b>	<b>2 097 450</b>	<b>76%</b>	<b>0</b>	<b>0%</b>	<b>2 770 790</b>
	<b>1 596 263</b>		<b>3 217 923</b>		<b>8 606 371</b>		<b>11 688</b>		<b>13 432 245</b>

Source: National Treasury Local Government Database



## Appendix – 8: Creditors Age Analysis

Appendix 8: Creditors Age Analysis - M11 May 2023									
R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total
	Total	%	Total	%	Total	%	Total	%	Total
Blouberg	518	66%	-	0%	-	0%	267	34%	785
Capricorn	3	100%	-	0%	-	0%	-	0%	3
Lepelle-Nkumpi	2 604	75%	-	0%	-	0%	849	25%	3 453
Molemole	-	0%	-	0%	-	0%	178	100%	178
Polokwane	102 884	100%	-	0%	-	0%	-	0%	102 884
<b>Total</b>	<b>106 009</b>	<b>99%</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>0%</b>	<b>1 294</b>	<b>1%</b>	<b>107 303</b>
Ba-Phalaborwa	-	0%	-	0%	-	0%	-	0%	-
Greater Giyani	129	100%	-	0%	1	1%	(1)	-1%	129
Greater Letaba	412	46%	1	0%	4	0%	488	54%	905
Greater Tzaneen	2 647	58%	739	16%	1 011	22%	159	3%	4 556
Maruleng	-	0%	-	0%	-	0%	56	100%	56
Mopani	101 529	31%	5 162	2%	1 265	0%	216 715	67%	324 671
<b>Total</b>	<b>104 717</b>	<b>32%</b>	<b>5 902</b>	<b>2%</b>	<b>2 281</b>	<b>1%</b>	<b>217 417</b>	<b>66%</b>	<b>330 317</b>
Elias Motsoaledi	74	5%	1 327	95%	-	0%	(1)	0%	1 400
Ephraim Mogale	-	0%	-	0%	-	0%	-	0%	-
Tubatse Fetakgomo	105	100%	-	0%	-	0%	-	0%	105
Makhuduthamaga	2 321	122%	-	0%	(477)	-25%	57	3%	1 901
Sekhukhune	10 705	8%	8 789	6%	122 860	86%	1	0%	142 355
<b>Total</b>	<b>13 205</b>	<b>9%</b>	<b>10 116</b>	<b>7%</b>	<b>122 383</b>	<b>84%</b>	<b>57</b>	<b>0%</b>	<b>145 761</b>
Makhado	3 158	98%	-	0%	97	3%	(27)	-1%	3 228
Musina	151	6%	338	14%	185	7%	1 827	73%	2 501
Collins Chabane	22 975	91%	60	0%	48	0%	2 253	9%	25 336
Thulamela	22	100%	-	0%	-	0%	-	0%	22
Vhembe	76	123%	49	79%	-	0%	(63)	-102%	62
<b>Total</b>	<b>26 382</b>	<b>85%</b>	<b>447</b>	<b>1%</b>	<b>330</b>	<b>1%</b>	<b>3 990</b>	<b>13%</b>	<b>31 149</b>
Bela Bela	4 204	7%	802	1%	-	0%	53 179	91%	58 185
Lephalale	1 630	14%	9 925	86%	5	0%	38	0%	11 598
Modimolle-Mookgopong	13 143	1%	33 970	3%	12 539	1%	960 913	94%	1 020 565
Mogalakwena	39 259	50%	35 406	45%	2 274	3%	1 044	1%	77 983
Thabazimbi	14 437	3%	7 365	2%	9 709	2%	390 190	93%	421 701
Waterberg	-	0%	-	0%	-	0%	(1)	100%	(1)
<b>Total</b>	<b>72 673</b>	<b>5%</b>	<b>87 468</b>	<b>6%</b>	<b>24 527</b>	<b>2%</b>	<b>1 405 363</b>	<b>88%</b>	<b>1 590 031</b>

Source: National Treasury Local Government Database

## Appendix – 9: Creditors by Customer Group

Appendix 9: Creditors by Customer Group - M11 May 2023																			
R thousands	Bulk Electricity		Water		deducti		VAT		Pension		Repaym		Creditors		General		Other		Total
	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total
Blouberg	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	237	30%	-	0,00%	548	70%	785
Capricorn	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	3	100%	-	0,00%	-	0%	3
Lepelle-Nkumpi	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0,00%	3 453	100%	3 453
Molemole	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0,00%	178	100%	178
Polokwane	65 471	64%	24 921	24%	-	0%	-	0%	-	0%	-	0%	12 492	12%	-	0,00%	-	0%	102 884
<b>Total</b>	<b>65 471</b>	<b>61%</b>	<b>24 921</b>	<b>23%</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>0%</b>	<b>12 732</b>	<b>12%</b>	<b>-</b>	<b>0,00%</b>	<b>4 179</b>	<b>4%</b>	<b>107 303</b>
Ba-Phalaborwa	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0,00%	-	0%	-
Greater Giyani	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0,00%	129	100%	129
Greater Letaba	-	0%	-	0%	-	0%	-	0%	30	3%	-	0%	875	97%	-	0,00%	-	0%	905
Greater Tzaneen	421	9%	-	0%	-	0%	-	0%	-	0%	-	0%	3 972	87%	-	0,00%	163	4%	4 556
Maruleng	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	56	100%	-	0,00%	-	0%	56
Mopani	-	0%	10 451	3%	-	0%	-	0%	-	0%	-	0%	314 220	97%	-	0,00%	-	0%	324 671
<b>Total</b>	<b>421</b>	<b>0%</b>	<b>10 451</b>	<b>3%</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>0%</b>	<b>30</b>	<b>0%</b>	<b>-</b>	<b>0%</b>	<b>319 123</b>	<b>97%</b>	<b>-</b>	<b>0,00%</b>	<b>292</b>	<b>0%</b>	<b>330 317</b>
Elias Motsoaledi	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	1 400	100%	-	0,00%	-	0%	1 400
Ephraim Mogale	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0,00%	-	0%	-
Tubatse Fetakgomo	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	105	100%	-	0,00%	-	0%	105
Makhuduthamaga	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	248	13%	-	0,00%	1 653	87%	1 901
Sekhukhune	-	0%	133 556	94%	-	0%	-	0%	-	0%	-	0%	8 798	6%	-	0,00%	-	0%	142 354
<b>Total</b>	<b>-</b>	<b>0%</b>	<b>133 556</b>	<b>92%</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>0%</b>	<b>10 551</b>	<b>7%</b>	<b>-</b>	<b>0,00%</b>	<b>1 653</b>	<b>1%</b>	<b>145 760</b>
Makhado	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	3 228	100%	-	0,00%	-	0%	3 228
Musina	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	2 482	99%	20	0,80%	-	0%	2 502
Collins Chabane	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	25 336	100%	-	0,00%	-	0%	25 336
Thulamela	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	22	100%	-	0,00%	-	0%	22
Vhembe	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	62	100%	-	0,00%	-	0%	62
<b>Total</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>0%</b>	<b>31 130</b>	<b>100%</b>	<b>20</b>	<b>0,06%</b>	<b>-</b>	<b>0%</b>	<b>31 150</b>
Bela Bela	30 520	52%	23 562	40%	-	0%	-	0%	-	0%	-	0%	3 442	6%	661	1,14%	-	0%	58 185
Lephalale	9 677	83%	-	0%	-	0%	-	0%	-	0%	-	0%	1 908	16%	-	0,00%	12	0%	11 597
Modimolle-Mookgopon	-	0%	-	0%	-	0%	81 344	8%	-	0%	-	0%	939 220	92%	-	0,00%	-	0%	1 020 564
Mogalakwena	47 738	61%	5 897	8%	4 177	5%	1 551	2%	-	0%	-	0%	18 600	24%	20	0,03%	-	0%	77 983
Thabazimbi	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	421 701	97%	-	0,00%	-	0%	436 049
Waterberg	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	(1)	100%	-	0,00%	-	0%	-1
<b>Total</b>	<b>87 935</b>	<b>5%</b>	<b>29 459</b>	<b>2%</b>	<b>4 177</b>	<b>0%</b>	<b>82 895</b>	<b>5%</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>0%</b>	<b>1 384 870</b>	<b>86%</b>	<b>681</b>	<b>0,04%</b>	<b>12</b>	<b>0%</b>	<b>1 604 377</b>
	<b>153 827</b>		<b>198 387</b>		<b>4 177</b>		<b>82 895</b>		<b>30</b>		<b>-</b>		<b>1 758 406</b>		<b>701</b>		<b>6 136</b>		<b>2 218 907</b>

Source: National Treasury Local Government Database

## Appendix – 10 – Grants

R thousands	Municipal Infrastructure Grant		Public Transport Network Grant		Integrated National Electrification Programme (Municipal) Grant		Neighbourhood Development Partnership Grant (Capital Grant)		Rural Road Assets Management Systems Grant		Regional Bulk Infrastructure Grant (Schedule 5B)		Water Services Infrastructure Grant (Schedule 5B)	
	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality
Blouberg	71 698	37 893	-	-	32 638	13 798	-	-	-	-	-	-	-	-
Capricorn	243 547	203 143	-	-	-	-	-	-	3 191	3 173	-	-	165 000	132 228
Lepelle-Nkumpi	49 628	31 652	-	-	5 000	-	-	-	-	-	-	-	-	-
Molemole	39 792	24 538	-	-	-	-	-	-	-	-	-	-	-	-
Polokwane	-	-	166 506	95 364	33 000	11 542	25 088	3 026	-	-	134 584	113 249	63 124	38 764
<b>Total</b>	<b>404 665</b>	<b>297 226</b>	<b>166 506</b>	<b>95 364</b>	<b>70 638</b>	<b>25 340</b>	<b>25 088</b>	<b>3 026</b>	<b>3 191</b>	<b>3 173</b>	<b>134 584</b>	<b>113 249</b>	<b>228 124</b>	<b>170 993</b>
Ba-phalaborwa	36 186	33 650	-	-	8 000	6 498	-	-	-	-	-	-	-	-
Greater Giyani	66 761	41 440	-	-	35 584	25 661	-	-	-	-	-	-	-	-
Greater Lelaba	80 707	70 749	-	-	20 560	24 164	-	-	-	-	-	-	-	-
Greater Tzaneen	119 004	91 552	-	-	14 000	12 481	-	-	-	-	-	-	-	-
Maruleng	65 170	68 417	-	-	-	-	-	-	-	-	-	-	-	-
Mopani	481 029	279 166	-	-	-	-	-	-	3 708	189	-	-	35 000	21 222
<b>Total</b>	<b>848 857</b>	<b>584 973</b>	<b>-</b>	<b>-</b>	<b>78 144</b>	<b>68 804</b>	<b>-</b>	<b>-</b>	<b>3 708</b>	<b>189</b>	<b>-</b>	<b>-</b>	<b>35 000</b>	<b>21 222</b>
Elias Mokoaledi	94 606	60 923	-	-	17 000	14 371	-	-	-	-	-	-	-	-
Ephraim Mogale	56 821	-	-	-	-	-	-	-	-	-	-	-	-	-
Tubatse Fetakgomo	126 588	92 958	-	-	78 000	20 618	-	-	-	-	-	-	-	-
Makhuduthamaga	94 915	73 412	-	-	6 000	-	-	-	-	-	-	-	-	-
Sekhukhune	474 000	177 535	-	-	-	-	-	-	2 451	-	-	-	20 000	-
<b>Total</b>	<b>846 930</b>	<b>404 828</b>	<b>-</b>	<b>-</b>	<b>101 000</b>	<b>34 989</b>	<b>-</b>	<b>-</b>	<b>2 451</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>20 000</b>	<b>-</b>
Makhado	102 597	85 105	-	-	20 120	14 428	-	-	-	-	-	-	-	-
Musina	32 713	-	-	-	-	-	-	-	-	-	-	-	-	-
Collins Chabane	138 889	51 851	-	-	9 734	5 000	-	-	-	-	-	-	-	-
Thulamela	143 912	91 379	-	-	22 200	18 098	15 000	-	-	-	-	-	-	-
Vhembe	593 243	307 465	-	-	-	-	-	-	2 407	1 705	-	-	60 000	21 536
<b>Total</b>	<b>1 011 354</b>	<b>535 800</b>	<b>-</b>	<b>-</b>	<b>52 054</b>	<b>37 526</b>	<b>15 000</b>	<b>-</b>	<b>2 407</b>	<b>1 705</b>	<b>-</b>	<b>-</b>	<b>60 000</b>	<b>21 536</b>
Bela bela	29 130	24 057	-	-	1 000	336	-	-	-	-	-	-	62 010	42 515
Lephalale	51 177	12 712	-	-	10 200	4 601	-	-	-	-	-	-	-	-
Mogalakwena	179 727	100 508	-	-	5 000	1 552	-	-	-	-	-	-	47 640	18 943
Modimolle-Mookgopoo	43 725	28 073	-	-	39 000	17 934	-	-	-	-	-	-	-	-
Thabazimbi	22 544	13 019	-	-	25 000	9 057	-	-	-	-	-	-	-	-
Waterberg	-	-	-	-	-	-	-	-	2 281	751	-	-	-	-
<b>Total</b>	<b>326 303</b>	<b>178 369</b>	<b>-</b>	<b>-</b>	<b>80 200</b>	<b>33 480</b>	<b>-</b>	<b>-</b>	<b>2 281</b>	<b>751</b>	<b>-</b>	<b>-</b>	<b>109 650</b>	<b>61 458</b>
<b>Grand Total</b>	<b>3 438 109</b>	<b>2 001 195</b>	<b>166 506</b>	<b>95 364</b>	<b>382 036</b>	<b>200 138</b>	<b>40 088</b>	<b>3 026</b>	<b>14 038</b>	<b>5 817</b>	<b>134 584</b>	<b>113 249</b>	<b>452 774</b>	<b>275 209</b>

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	748	-	-	3 747	3 346	-	-	-	-	-	-
Lepelle- Nkumpi	-	-	2 000	1 596	-	-	1 380	1 380	-	-	-	-	-	-
Molemole	-	-	2 300	1 424	-	-	1 407	1 059	-	-	-	-	-	-
Polokwane	376 044	215 386	2 400	2 204	-	-	11 570	11 086	6 000	-	1 000	69	-	-
<b>Total</b>	<b>376 044</b>	<b>215 386</b>	<b>10 100</b>	<b>7 697</b>	<b>-</b>	<b>-</b>	<b>20 054</b>	<b>18 820</b>	<b>6 000</b>	<b>-</b>	<b>1 000</b>	<b>69</b>	<b>-</b>	<b>-</b>
Ba- phalaborwa	-	-	3 100	3 050	-	-	1 186	1 145	-	-	-	-	-	-
Greater Giyani	-	-	2 400	1 878	-	-	4 035	3 633	-	-	-	-	-	-
Greater Letaba	-	-	2 000	1 743	-	-	2 139	1 864	-	-	6 000	5 974	-	-
Greater Tzaneen	-	-	2 000	308	-	-	8 065	-	-	-	5 000	2 171	-	-
Maruleng	-	-	1 850	1 600	-	-	1 246	1 246	-	-	-	-	-	-
Mopani	-	-	3 000	2 353	-	-	10 600	11 450	-	-	-	-	587 856	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>14 350</b>	<b>10 932</b>	<b>-</b>	<b>-</b>	<b>27 271</b>	<b>19 338</b>	<b>-</b>	<b>-</b>	<b>11 000</b>	<b>8 145</b>	<b>587 856</b>	<b>-</b>
Elias Motsoaledi	-	-	2 850	2 600	-	-	1 796	1 796	-	-	-	-	-	-
Ephraim Mogale	-	-	3 100	-	-	-	1 310	-	-	-	-	-	-	-
Tubatse Fetakgomo	-	-	2 550	1 909	-	-	1 285	1 175	-	-	-	-	-	-
Makhuduthamaga	-	-	1 720	1 719	-	-	1 925	1 925	-	-	-	-	-	-
Sekhukhune	-	-	2 400	1 797	-	-	13 010	10 641	-	-	-	-	130 000	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>12 620</b>	<b>8 025</b>	<b>-</b>	<b>-</b>	<b>19 326</b>	<b>15 537</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>130 000</b>	<b>-</b>
Makhado	-	-	1 950	1 696	-	-	3 259	2 987	-	-	-	-	-	-
Musina	-	-	3 000	-	-	-	1 390	-	-	-	-	-	-	-
Collins Chabane	-	-	2 550	292	-	-	1 759	1 759	-	-	-	-	-	-
Thulamela	-	-	1 650	1 375	-	-	4 864	4 864	5 250	3 880	-	-	-	-
Vhembe	-	-	3 000	1 130	-	-	4 754	2 752	-	-	-	-	50 000	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>12 150</b>	<b>4 494</b>	<b>-</b>	<b>-</b>	<b>16 026</b>	<b>12 362</b>	<b>5 250</b>	<b>3 880</b>	<b>-</b>	<b>-</b>	<b>50 000</b>	<b>-</b>
Bela bela	-	-	1 650	1 040	-	-	1 502	1 502	-	-	-	-	-	-
Lephalale	-	-	1 650	1 964	-	-	1 292	774	-	-	4 000	-	-	-
Mogalakwena	-	-	2 100	2 002	-	-	1 161	830	-	-	-	-	40 000	-
Modimolle- Mookgopong	-	-	2 650	1 029	-	-	2 041	2 229	-	-	4 000	2 858	-	-
Thabazimbi	-	-	3 100	2 812	-	-	1 256	1 162	-	-	-	-	-	-
Waterberg	-	-	1 000	784	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>12 150</b>	<b>9 632</b>	<b>-</b>	<b>-</b>	<b>7 252</b>	<b>6 497</b>	<b>-</b>	<b>-</b>	<b>8 000</b>	<b>2 858</b>	<b>40 000</b>	<b>-</b>
<b>Grant Total</b>	<b>376 044</b>	<b>215 386</b>	<b>61 370</b>	<b>40 780</b>	<b>-</b>	<b>-</b>	<b>89 929</b>	<b>72 555</b>	<b>11 250</b>	<b>3 880</b>	<b>20 000</b>	<b>11 073</b>	<b>807 856</b>	<b>-</b>

Source: National Treasury Local Government Database

R thousands	Integrated National Electrification Programme (Eskom) Grant		Neighbourhood Development Partnership Grant (Technical Assistance)		Water Services Infrastructure Grant (Schedule 6B)		Municipal Systems Improvement Grant (Schedule 6B)		TOTALS	
	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent
	Blouberg	16 359 000	-	-	-	-	-	-	-	125 045 000
Capricorn	-	-	-	-	-	-	2 787 000	-	419 272 000	342 637 881
Lepelle-Nkumpi	15 832 000	-	-	-	-	-	-	-	73 840 000	34 627 752
Molemole	12 069 000	-	-	-	-	-	-	-	55 568 000	27 020 836
Polokwane	49 979 000	-	-	-	-	-	-	-	869 295 000	490 691 720
<b>Total</b>	<b>94 239 000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2 787 000</b>	<b>-</b>	<b>1 543 020 000</b>	<b>950 343 765</b>
Ba-phalaborwa	16 597 000	-	-	-	-	-	-	-	65 069 000	44 342 698
Greater Giyani	17 795 000	-	-	-	-	-	-	-	126 575 000	72 612 184
Greater Letaba	7 474 000	-	-	-	-	-	-	-	118 880 000	104 492 877
Greater Tzaneen	28 359 000	-	-	-	-	-	-	-	176 428 000	106 511 790
Manuleng	3 224 000	-	-	-	-	-	-	-	71 490 000	71 263 457
Mopani	-	-	-	-	44 362 000	-	4 192 000	-	1 169 747 000	314 379 801
<b>Total</b>	<b>73 449 000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>44 362 000</b>	<b>-</b>	<b>4 192 000</b>	<b>-</b>	<b>1 728 189 000</b>	<b>713 602 807</b>
Elias Mtshele	21 322 000	-	-	-	-	-	-	-	137 574 000	79 690 527
Ephraim Mogale	9 999 000	-	-	-	-	-	-	-	71 230 000	-
Tubatse Fetakgomo	92 093 000	-	-	-	-	-	-	-	300 516 000	116 660 398
Makhuduthamaga	19 300 000	-	-	-	-	-	-	-	123 860 000	77 055 594
Sekhukhune	-	-	-	-	51 652 000	-	4 192 000	-	697 705 000	189 972 648
<b>Total</b>	<b>142 714 000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>51 652 000</b>	<b>-</b>	<b>4 192 000</b>	<b>-</b>	<b>1 330 885 000</b>	<b>463 379 167</b>
Makhado	12 528 000	-	-	-	-	-	-	-	140 454 000	104 216 443
Musina	8 232 000	-	-	-	-	-	-	-	45 335 000	-
Collins Chabane	20 961 000	-	-	-	-	-	-	-	173 893 000	58 901 489
Thulamela	35 704 000	-	500 000	-	-	-	-	-	229 080 000	119 595 505
Vhembe	-	-	-	-	-	-	6 300 000	-	719 704 000	334 588 480
<b>Total</b>	<b>77 425 000</b>	<b>-</b>	<b>500 000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6 300 000</b>	<b>-</b>	<b>1 308 466 000</b>	<b>617 301 917</b>
Bela bela	11 703 000	-	-	-	-	-	-	-	106 995 000	69 450 129
Lephalale	13 251 000	-	-	-	67 160 000	-	-	-	148 730 000	20 050 744
Mogalakwena	12 239 000	-	-	-	-	-	-	-	287 867 000	123 835 205
Modimolle-Mookgopong	466 000	-	-	-	54 320 000	-	-	-	146 202 000	52 123 108
Thabazimbi	254 000	-	-	-	54 320 000	-	-	-	106 474 000	26 050 352
Waterberg	-	-	-	-	-	-	6 323 000	-	9 604 000	1 534 920
<b>Total</b>	<b>37 913 000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>175 800 000</b>	<b>-</b>	<b>6 323 000</b>	<b>-</b>	<b>805 872 000</b>	<b>293 044 458</b>
<b>Grand Total</b>	<b>425 740 000</b>	<b>-</b>	<b>500 000</b>	<b>-</b>	<b>271 814 000</b>	<b>-</b>	<b>23 794 000</b>	<b>-</b>	<b>6 716 432 000</b>	<b>3 037 672 114</b>

Source: National Treasury Local Government Database