



LIMPOPO

PROVINCIAL GOVERNMENT

REPUBLIC OF SOUTH AFRICA

PROVINCIAL TREASURY

**Consolidated MFMA Section 71 report for the month ending
31 July 2024**

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Acronyms

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

1 Introduction

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

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

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

2 Purpose

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

3 Background

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

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

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

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

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

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

Provincial Treasury uses the Local Government Database of National Treasury as the primary source for the data used and analysed in this report. It should be noted that the quality of this report depends on the credibility of the information contained in the reports submitted by municipalities. LPT adjusted the amount the year to date budget to one month (1/3), with the exception on transfers and subsidies operating which is received by municipalities according to the National Treasury payment schedule and recognised in full on receipt because it is not subject to any conditions.

This report provides a high-level review of the budget implementation for the Limpopo municipalities for the month ending 31 July 2024.

4 Key highlights – For July 2024

- **Billed Revenue**

The overall year to date (July 2024) provincial operating revenue performance was reported as R6.348 billion or 23 percent of the year-to-date operating revenue budget of R27 914 billion.

- **Conditional Grants Spending**

The year-to-date Direct Grant spending was at 4 percent, which is R199 million spending against R5. 574 billion annual budget allocation. The total of Section 5B (Regional Bulk Infrastructure and Water Services Infrastructure Grant) grant allocation was R609 million and spending of R22 million. Section 6B grant of R1. 470 billion allocation but no spending was reported on the Go-Muni portal.

- Capital Expenditure

Overall actual capital expenditure stood at 5 percent of the year-to-date budget of R6.833 billion.

- Debtors/Accounts Receivables

The debtors' book for municipalities in the province stood at R19.492 billion with 88 percent of the amount over 90 days and thus unlikely to be collectable. Waterberg District has the highest debtors reported at R5.039 billion with Sekhukhune District reporting the lowest at R1.363 billion. Detailed information on debtors is further provided in Appendices 6 and 7.

The debtors by customer group with the highest debt remains to be households at 71 percent of total debtors 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

Creditors age analysis shows that municipalities are not paying suppliers within the legislated 30 day period. The period under review indicates that 22 percent (R472 million) is due to creditors under 0 to 30 days with 63 percent (R1.391 billion) being debt over 90 days. The creditors category with the highest debt reported is bulk electricity at 61 percent (R1.345 million) followed by trade creditors at 29 percent (R642 million) which is concerning as it indicates that municipalities are struggling to settle the creditors raised through service delivery implementation with possible defaults on the Eskom debt.

Waterberg District reported the highest average creditors at 62 percent (R1.357 billion) of total creditors. Sekhukhune District reported the lowest average creditors at 2 percent (R37 million) of total Creditors. A total of 7 municipalities, namely, Lepelle-Nkumpi, Greater Giyani, Elias Motsoaledi, Ephraim Mogale, Makhuduthamaga, Musina and Thabazimbi have not reported any amounts owed to creditors.

The non-payment of creditors impacts negatively on the sustainability of SMMEs in the region, stifles economic growth, results in job losses and increases risks of litigations which will further put municipalities in financial distress.

- Funding Mix

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

- Usage of the Financial Systems

Inaccurate and incomplete reporting is observed within municipalities in the province as the financial systems are not optimally used and in certain instances, inadequate integration of the sub-systems into the main financial system and over reliance on system vendors to populate municipal performance information. This results in the in-year reporting being distorted from the initial budget targets and significant adjustments of figures during AFS preparations.

The mSCoA regulations require 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.

5 In-Year Reporting: Compliance Monitoring

Table 1 shows the submission status as at 31 July 2024. All other monthly reports recorded 100 percent submission with the exception of the creditors book where only 77 percent returns were submitted by municipalities. This reflects on the incompleteness of the financial information disclosed by municipalities.

Table 1: MSCOA - Summary - Upload and Segment Validation

M01	Phase 1 Outstanding	Phase 1 Segment Errors	Phase 2 Submission Errors	Total	Segment Correct Percent
IMQ1	N/A	N/A	N/A	27	100
CR01	0	0	0	21	77
DB12	0	0	0	27	100
BMQ1	N/A	N/A	N/A	27	100
M01	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 first month period ending July 2024 in the 2024/25 financial year. The consolidated report assesses the in-year financial performance of the municipalities against the budgeted revenue and expenditure. The assessment of the in-year financial performance is based on the s71 returns which include capital and operating budgets as well as debtors, creditors, cash flow and grants that were submitted by municipalities. The focus of this assessment is on the credible implementation of municipal budgets in relation to the IDP and SDBIP objectives.

6.1 Consolidated Budget Performance

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

Table 2: Consolidated Budget Performance Summary for the Period ending 31 July 2024

Summary - Table C4 Quarterly Budgeted Financial Performance (All) for the Month ended 31 July 2024

Description	Ref	2023/24	2024/25	Budget year 2024/25								
		Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	M01 July Actual	Q1 Sept Actual	YTD Actual	YTD Budget (Adjusted to 1 month)	YTD Variance (Adjusted to 1 month)	YTD variance %	Full Year Forecast
R thousands												
Revenue												
Exchange Revenue												
Service charges - Electricity				5 385 640	5 385 640	602 882	602 882	602 882	467 766	(135 116)	(28,89)	5 385 640
Service charges - Water				1 898 287	1 898 287	78 507	78 507	78 507	159 082	80 575	50,65	1 898 287
Service charges - Waste Water Management				338 492	338 492	28 359	28 359	28 359	28 207	(152)	(0,54)	338 492
Service charges - Waste Management				513 953	513 953	40 004	40 004	40 004	42 830	2 827	6,60	513 953
Sale of Goods and Rendering of Services				430 740	430 740	12 669	12 669	12 669	32 365	19 696	60,86	430 740
Agency services				188 996	188 996	7 398	7 398	7 398	16 400	9 002	54,89	188 996
Interest				41 299	41 299	4 373	4 373	4 373	4 102	(271)	(6,61)	41 299
Interest earned from Receivables				677 051	677 051	57 033	57 033	57 033	56 159	(874)	(1,56)	677 051
Interest earned from Current and Non Current Assets				501 083	501 083	118 354	118 354	118 354	41 251	(77 102)	(186,91)	501 083
Dividends						12	12	12		(12)		
Rent on Land				985	985	38	38	38	82	44	54,14	985
Rental from Fixed Assets				30 519	30 519	29 786	29 786	29 786	2 467	(27 319)	(1 107,28)	30 519
Licence and permits				87 637	87 637	17 454	17 454	17 454	7 599	(9 855)	(129,70)	87 637
Operational Revenue				260 589	260 589	4 880	4 880	4 880	21 682	16 802	77,49	260 589
Non-Exchange Revenue										-		
Property rates				2 744 219	2 744 219	271 602	271 602	271 602	228 712	(42 890)	(18,75)	2 744 219
Surcharges and Taxes				315	315	46	46	46	26	(20)	(75,78)	315
Fines, penalties and forfeits				247 420	247 420	6 215	6 215	6 215	19 444	13 229	68,04	247 420
Licences or permits				40 489	40 489	1 398	1 398	1 398	3 358	1 960	58,37	40 489
Transfer and subsidies - Operational				14 233 019	14 233 019	5 032 557	5 032 557	5 032 557	4 316 413	(716 144)	(16,59)	14 233 019
Interest				287 457	287 457	33 656	33 656	33 656	23 557	(10 100)	(42,88)	287 457
Fuel Levy										-		
Operational Revenue						545	545	545		(545)		
Gains on disposal of Assets				6 048	6 048				504	504	100,00	6 048
Other Gains						711	711	711		(711)		
Discontinued Operations										-		
Total Revenue (excluding capital transfers and contrib	-	-	27 914 239	27 914 239	6 348 480	6 348 480	6 348 480	5 472 007	(876 473)	(16,02)	27 914 239	
Expenditure												
Employee related costs				8 392 637	8 392 637	552 419	552 419	552 419	701 485	149 067	21,25	8 392 637
Remuneration of councillors				635 330	635 330	43 559	43 559	43 559	52 454	8 895	16,96	635 330
Bulk purchases - electricity				3 848 342	3 848 342	207 408	207 408	207 408	327 794	120 386	36,73	3 848 342
Inventory consumed				1 786 977	1 786 977	101 619	101 619	101 619	152 891	51 272	33,54	1 786 977
Debt impairment				1 453 984	1 453 984	10 608	10 608	10 608	104 407	93 799	89,84	1 453 984
Depreciation and amortisation				2 491 607	2 491 607	58 574	58 574	58 574	205 286	146 711	71,47	2 491 607
Interest				221 705	221 705	2 190	2 190	2 190	18 223	16 033	87,98	221 705
Contracted services				4 576 699	4 576 699	264 971	264 971	264 971	380 525	115 554	30,37	4 576 699
Transfers and subsidies				124 838	124 838	8 065	8 065	8 065	10 429	2 364	22,67	124 838
Irrecoverable debts written off				402 553	402 553	16 577	16 577	16 577	32 834	16 257	49,51	402 553
Operational costs				3 018 162	3 018 162	190 066	190 066	190 066	253 556	63 491	25,04	3 018 162
Losses on disposal of Assets				16 174	16 174				294	294	100,00	16 174
Other Losses				53 342	53 342				1 873	1 873	100,00	53 342
Total Expenditure	-	-	27 022 350	27 022 350	1 456 055	1 456 055	1 456 055	2 242 051	785 996	35,06	27 022 350	
Surplus/(Deficit)	-	-	891 889	891 889	4 892 424	4 892 424	4 892 424	3 229 956	(1 662 468)	(51,47)	891 889	
Transfers and subsidies - capital (monetary allocations)				5 096 459	5 096 459	306 440	306 440	306 440	407 128	100 688	24,73	5 096 459
Transfers and subsidies - capital (in-kind)						330	330	330		(330)		
Surplus/(Deficit) after capital transfers and contributions	-	-	5 988 347	5 988 347	5 199 194	5 199 194	5 199 194	3 637 084	(1 562 110)	(42,95)	5 988 347	
Income Tax												
Surplus/(Deficit) after income tax	-	-	5 988 347	5 988 347	5 199 194	5 199 194	5 199 194	3 637 084	(1 562 110)	(42,95)	5 988 347	
Share of Surplus/Deficit attributable to Joint Venture												
Share of Surplus/Deficit attributable to Minorities												
Surplus/(Deficit) attributable to municipality	-	-	5 988 347	5 988 347	5 199 194	5 199 194	5 199 194	3 637 084	(1 562 110)	(42,95)	5 988 347	
Share of Surplus/Deficit attributable to Associate												
Intercompany/Parent subsidiary transactions												
Surplus/(Deficit) for the year	-	-	5 988 347	5 988 347	5 199 194	5 199 194	5 199 194	3 637 084	(1 562 110)	(42,95)	5 988 347	

Source: National Treasury Local Government Database

For the first month period ending 31 July 2024, Consolidated Total Revenue to date (excluding capital transfers and contributions) of R6.348 billion was recognised against Year-to-Date (YTD) adjusted budget of R5.472 billion. During the same period Consolidated Expenditure was reported at R1.456 billion against the YTD adjusted budget of R2.242 billion resulting in underperformance of 35 percent on expenditure. The consolidated net surplus for first month period, after capital transfers and contributions was R5.119 billion.

6.1.1 Operating Revenue

Municipalities have on average raised R6.348 billion or 245 percent of the year-to-date adjusted operating revenue budget of R2.594 billion. Based on the strings submitted, Transfers reported the highest source of revenue at 79 percent of the total operating revenue at a rand value of R5.032 billion.

Table 3 below presents the extract of sequential performance and state of the revenue sources for the period ending 31 July 2024.

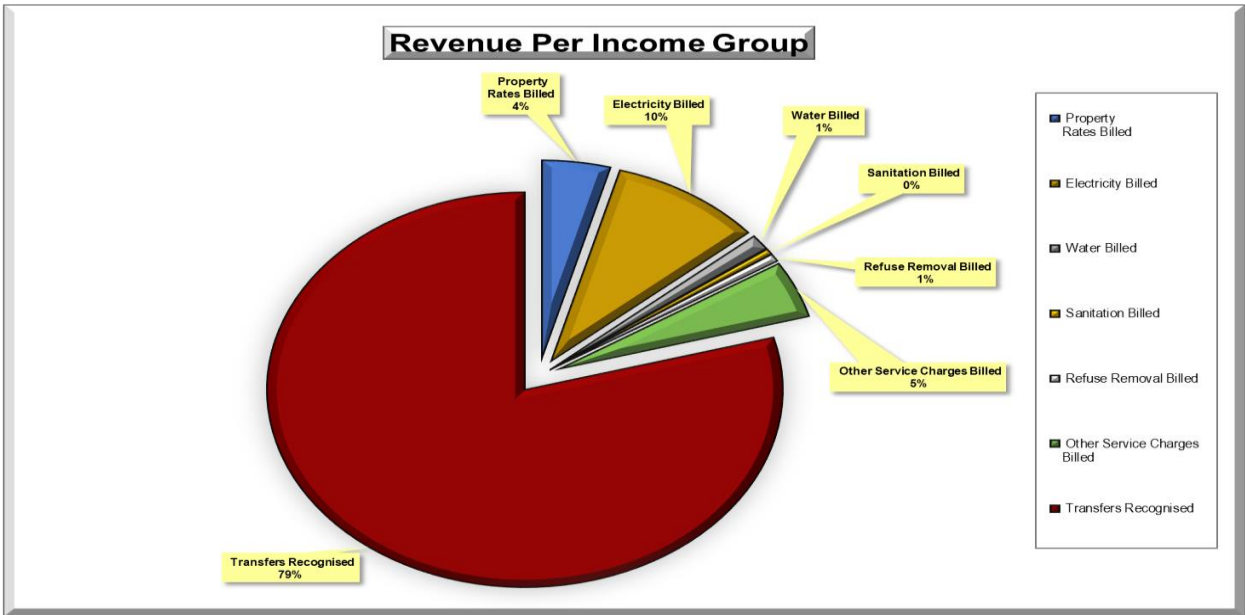
Table 3: Total Revenue contribution per Income Source

Rating	Revenue Source	R thousands	Percent
1	Electricity Billed	602 882	9%
2	Transfers Recognized	5 032 557	79%
3	Property Rates Billed	271 602	4%
4	Other Revenue	294 568	5%
5	Water Billed	78 507	1%
6	Refuse Removal Billed	40 004	1%
7	Sanitation Billed	28 359	0%
Totals		6 348 480	100%

Source: National Treasury Local Government Database

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

Figure 1: Revenue per Income Group



Source: National Treasury Local Government Database

Revenue misstatement on key revenue generating items is of serious concern. Blouberg, Tzaneen, Maruleng and Musina are not water authorities. These municipalities have however reported water revenue. On the same vein, Letaba and Vhembe reported negative results on water which is noncompliance with the MBRR. Municipalities are required to verify figures reported for completeness and accuracy and to ensure that there is alignment between figures presented in Municipal Council and figures reported to National Treasury LG database.

6.1.2 Operating expenditure

For the period ending 31 July 2024, total operating expenditure amounted to R1.456 billion or 65 percent against the year-to-date adjusted budget of R2.242 billion. The consolidated actual Employee related cost is less than the budget by R149 million, Electricity bulk purchases (less by R120 million), Inventory Consumables (down by R51

million), Contracted services (down by R116 million). It will be important for the various municipalities to review these expenditure items to verify the correctness prior submission to any reporting structure.

Table 4 shows an extract of the sequential performance per Expenditure Item for the period ending 31 July 2024.

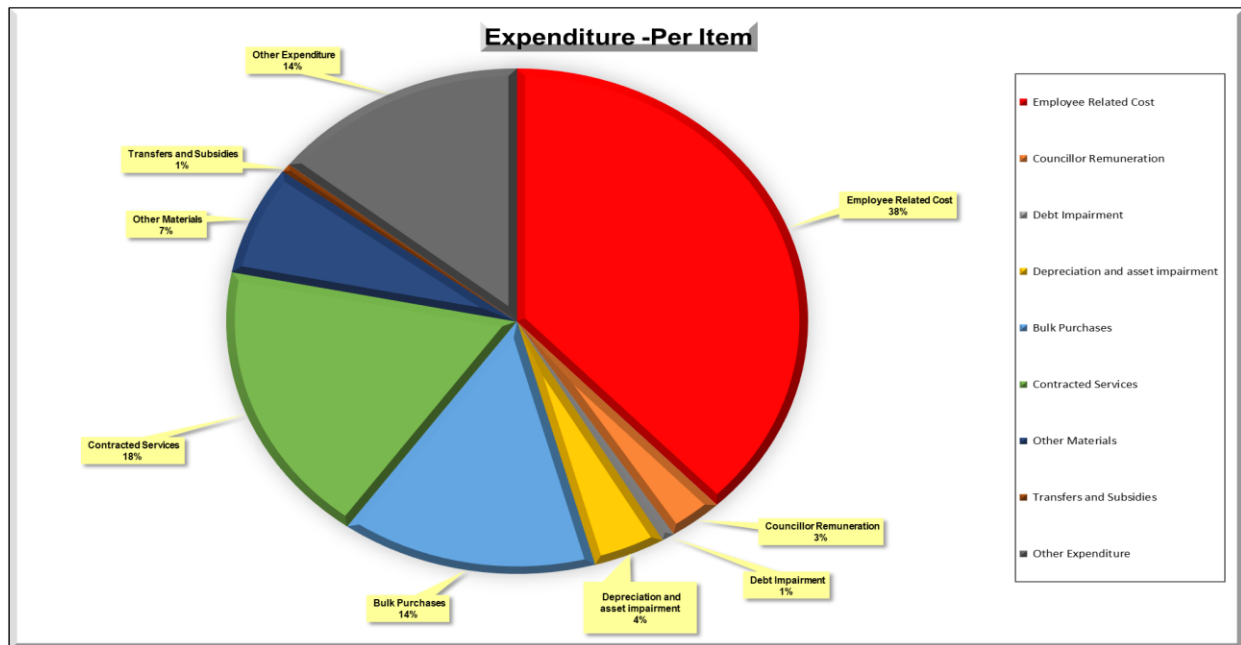
Table 4: Total expenditure contribution per Expenditure Type

Rating	Expenditure Item	R thousands	Percent
1	Employee Related Cost	552 419	38%
2	Contracted Services	264 971	18%
3	Bulk Purchases	207 408	14%
4	Other Expenditure	208 833	14%
5	Depreciation and asset impairment	58 574	4%
6	Inventory Consumed	101 619	7%
7	Councilor r Remuneration	43 559	3%
8	Transfers and Subsidies	8 065	1%
9	Debt Impairment	10 608	1%
Totals		1 445 448	100%

Source: National Treasury Local Government Database

Figure 2 below provides a breakdown of the percentage expenditure per item for municipalities in the province.

Figure 2: Expenditure Per Item



Source: National Treasury Local Government Database

6.1.3 Cash flow

It is reported that municipalities in the province closed the month of July 2024 with consolidated surplus cash and cash equivalent of R15.663 billion. The Cash and cash equivalents at beginning of the year were R5.228 billion. A net increase in cash and cash equivalents of R10.434 billion was realised. The Cash Flow data-strings are still not fully accurate. Treasury continues to monitor and provide advice on the mapping of the cash flow.

6.2 Financial Performance – District Breakdown

This section summarises the revenue and expenditure performance per district.

6.2.1 Operating Revenue per district

Table 5 below shows the operating revenue performance broken down per district and the main revenue items for the period ending 31 July 2024.

Table 5: Operating Revenue per district

Operating Revenue Per District -M01 July 2024

R thousands	Operating Revenue					Exchange Revenue					Non Exchange Revenue	
	Original Budget	Adjusted Budget	YTD Budget (Adj to 1 month)	YTD Actual	% of year to date Budget	Electricity Billed	Water Billed	Sanitation Billed	Refuse Removal Billed	Other Revenue	Property Rates Billed	Transfers Recognised
Capricorn	7 746 334	7 746 334	638 653	1 578 276	247%	140 236	29 287	12 729	14 849	131 440	86 926	1 162 809
Mopani	5 840 065	5 840 065	486 672	1 444 313	297%	91 082	6 366	722	7 447	32 961	57 155	1 248 581
Sekhukhune	4 062 372	4 062 372	368 416	1 076 597	292%	16 837	8 463	1 222	3 690	32 208	43 469	970 708
Vhembe	5 572 951	5 572 951	701 948	1 505 438	214%	45 592	(581)	124	4 941	62 255	30 896	1 362 211
Waterberg	4 692 517	4 692 517	398 709	743 857	187%	309 135	34 973	13 562	9 077	35 705	53 157	288 249
Totals	27 914 239	27 914 239	2 594 398	6 348 480	245%	602 882	78 507	28 359	40 004	294 568	271 602	5 032 557

Source: National Treasury Local Government Database

The original total operating revenue budget for the province stood at R27.914 billion. The adjusted year-to-date revenue budget stands at R2.594 billion as at 31 July 2024 of which R6.348 billion was realised.

Mopani district municipalities realised the highest year-to-date revenue against its budget at 297 percent of the year to date. The second highest revenue raised was by Sekhukhune district at 292 percent. Capricorn, Vhembe and Waterberg respectively recorded 257, 214 & 187 percent. Detailed information per municipality is shown in Appendix – 1.

6.2.2 Operating Expenditure per District

Table 6 below shows the operating expenditure performance broken down per district and the main expenditure items for the period ending 31 July 2024.

Table 6: Operating Expenditure per district

Operating Expenditure Per District -M01 July 2024														
	Original Budget	Adjusted Budget	YTD Budget (Adj to 1 month)	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
R thousands														
Capricorn	7 595 111	7 595 111	619 859	442 887	71%	141 247	9 293	-	9 278	145 753	63 910	25 125	1 795	46 485
Mopani	5 713 569	5 713 569	476 131	281 000	59%	119 512	10 946	-	-	13 589	57 323	40 101	4 165	35 363
Sekhukhune	3 860 738	3 860 738	319 817	209 630	66%	79 271	8 858	-	5 091	11 303	36 795	19 627	1 093	47 552
Vhembe	5 222 040	5 222 040	439 742	285 099	65%	133 788	8 633	-	36 893	11	58 826	7 817	1 011	38 120
Waterberg	4 630 893	4 630 893	386 503	237 440	61%	78 601	5 829	10 608	7 312	36 753	48 116	8 949	-	41 273
Total	27 022 350	27 022 350	2 242 051	1 456 055	65%	552 419	43 559	10 608	58 574	207 408	264 971	101 619	8 065	208 833

Source: National Treasury Local Government Database

The original total operating expenditure budget for the province stands at R27.022 billion. The aggregate adjusted year-to-date expenditure budget stands at R2.242 billion as at 31 July 2024 of which R1.456 billion was realised. Operating Expenditure per municipality is shown in Appendix – 2.

Capricorn District spent the highest expenditure in relation to its year-to-date budget at 24 percent with Sekhukhune and Vhembe following with 22 percent each, Mopani and Waterberg Districts being the lowest at 20 percent.

6.2.3 Capital spending and sources of finance

Table 7: Capital Expenditure per district

Capital Expenditure Per District -M01 July 2024													
R thousands	Original Budget	Adjusted Budget	Year To Date Budget (Adj to 1 month)	YTD Actual	% of Budget	Energy Sources	Water Management	Waste Water Management	Waste Management (Refuse)	Municipal governance and administration	Community and public safety	Economic and environmental services	Other
Capricorn	1 600 816	1 600 816	132 027	42 600	32%	-	23 129	5 697	-	38	2 071	11 665	-
Mopani	1 298 208	1 298 208	108 009	48 380	45%	-	5 590	-	-	2 895	244	39 652	-
Sekhukhune	1 397 818	1 397 818	113 506	37 433	33%	-	18 786	-	-	2 329	-	16 319	-
Vhembe	1 604 006	1 604 006	129 559	145 716	112%	12 838	26 528	12 462	1 300	3 215	14 532	74 841	-
Waterberg	932 498	932 498	77 883	51 813	67%	2 067	30 540	2 113	796	-	1 123	15 174	-
Total	6 833 346	6 833 346	560 984	325 942	58%	14 905	104 572	20 271	2 096	8 477	17 971	157 650	-

Source: National Treasury Local Government Database

The original capital budget for municipalities in the province stood at R6.833 billion with a reported adjusted year-to-date capital budget of R561 million. Actual year to date spending stands at a minimal R353 million billion being 58 percent of the year-to-date budget.

Vhembe District reflected the highest capital expenditure against the budget at 112 percent with Sekhukhune and Capricorn Districts recording the lowest at 33 and 32

percent respectively. 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

R thousands	Original Budget	Adjusted Budget	Year To Date Budget (Adj to 1 month)	YTD Actual	% of Budget	Energy Sources	Water Management	Waste Water Management	Waste Management (Refuse)	Municipal governance and administration	Community and public safety	Economic and environmental services	Other
Capricorn	1 600 816	1 600 816	132 027	42 600	32%	-	23 129	5 697	-	38	2 071	11 665	-
Mopani	1 298 208	1 298 208	108 009	48 380	45%	-	5 590	-	-	2 895	244	39 652	-
Sekhukhune	1 397 818	1 397 818	113 506	37 433	33%	-	18 786	-	-	2 329	-	16 319	-
Vhembe	1 604 006	1 604 006	129 559	145 716	112%	12 838	26 528	12 462	1 300	3 215	14 532	74 841	-
Waterberg	932 498	932 498	77 883	51 813	67%	2 067	30 540	2 113	796	-	1 123	15 174	-
Total	6 833 346	6 833 346	560 984	325 942	58%	14 905	104 572	20 271	2 096	8 477	17 971	157 650	-
YTD%						5%	32%	6%	1%	3%	6%	48%	

Source: National Treasury Local Government Database

Economic and Environmental services which comprises of expenditure that relates to road transport, environmental protection, planning and development make up the largest portion year-to-date capital expenditure at 48 percent. Water management is the second highest at 32 percent with Wastewater management, Community and public safety, Energy sources, Municipal governance and administration, & Waste management (Refuse) respectively recording 6,6,5,3 & 1 percent.

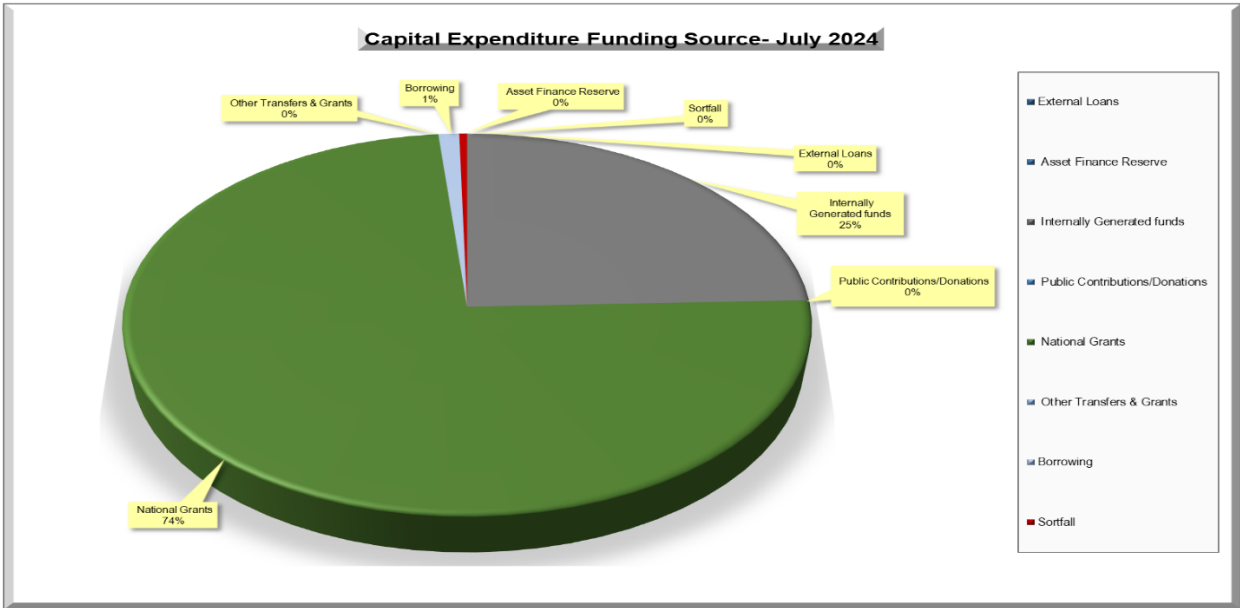
Table 8 below further provides for the sources to finance to the above capital expenditure for first month period ending 31 July 2024 of 2024/25 financial year.

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 Contribution s/Donations	Transfers & Grants				Borrowing	Other
										National Grants	Provincial Grants	District Municipality	Other Transfers & Grants		
Capricorn	1 600 816	1 600 816	132 027	42 600	32%	-	-	13 123	-	29 477	-	-	-	-	-
Mopani	1 298 208	1 298 208	108 009	48 380	45%	-	-	22 665	-	25 716	-	-	-	-	-
Sekhukhune	1 397 818	1 397 818	113 506	37 433	33%	-	-	3 243	-	30 712	-	-	-	3 478	-
Vhembe	1 604 006	1 604 006	129 559	145 716	112%	-	-	39 908	-	104 508	-	-	-	-	-
Waterberg	932 498	932 498	77 883	51 813	67%	-	-	731	-	51 082	-	-	-	-	-
Total	6 833 346	6 833 346	560 984	325 942	58%	-	-	79 670	-	241 494	-	-	-	3 478	-

Source: National Treasury Local Government Database

Figure 4: Capital Expenditure per Funding Source



Source: National Treasury Local Government Database

Table 8 and Figure 4 above indicate that municipalities’ capital budgets are funded mainly from two sources namely, national grants and own revenue. Own revenue makes up 25 percent (R79.7 million) of the year-to-date actual capital funding of R325 million with grants making up 74 percent (R242 million) of year-to-date capital expenditure. Borrowings make up 1 percent of funding at R3.4 million. 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. Detailed Capital source of Finance is shown in Appendix – 3.

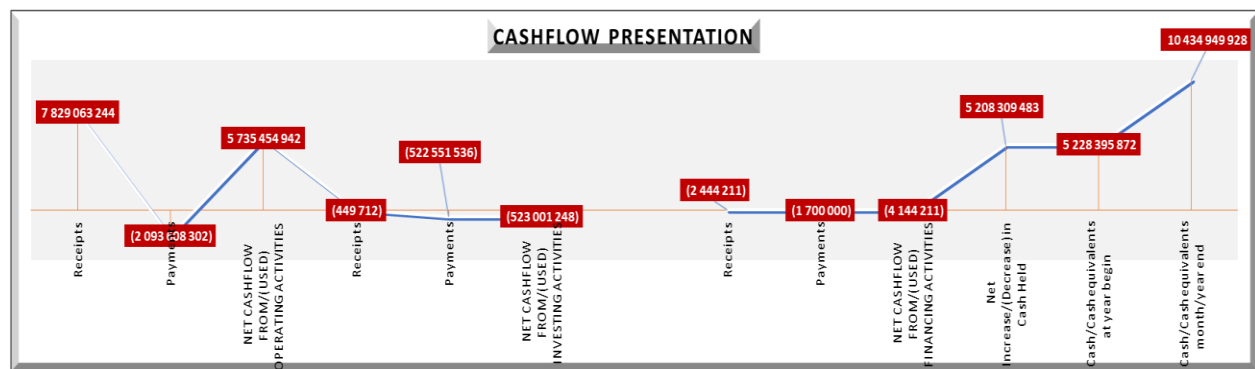
6.2.4 Cash Flow

Table 9: Cash Flow

R '000	Cashflow from NET CASHFLOW FROM/(USED) OPERATING ACTIVITIES	Cashflow from NET CASHFLOW FROM/(USED) INVESTING ACTIVITIES	Cashflow from NET CASHFLOW FROM/(USED) FINANCING ACTIVITIES	Net Increase/(Decrease) in Cash Held	Cash/Cash equivalents at year begin	Cash/Cash equivalents month/year end	Cash/Cash equivalents month/year end
Capricorn	1 249 724	(107 664)	-	1 142 060	2 091 378 873,00	3 231 683 391,00	5 323 062
Mopani	1 927 996	(114 709)	(1 700)	1 811 587	463 446 816,00	2 275 033 895,00	2 738 481
Sekhukhune	710 949	(44 757)	(2 428)	663 765	976 689 360,00	1 640 454 436,00	2 617 144
Vhembe	1 549 640	(198 958)	-	1 350 682	1 672 362 252,00	3 023 044 388,00	4 695 407
Waterberg	297 145	(56 913)	(17)	240 215	24 518 571,00	264 733 818,00	289 252
Total	5 735 455	(523 001)	(4 144)	5 208 309	5 228 395 872,00	10 434 949 928,00	15 663 346

Source: National Treasury Local Government Database

Figure 5: Cash flow Statement



Source: National Treasury Local Government Database

Inaccurate segment usage result in misstatement of the cash flow. PT continues 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. Municipalities are also encouraged to hold the mSCoA steering committees consistently during in year.

The province reported a surplus cash and cash equivalent of R10.434 billion for the month of July 2024. The Cash and cash equivalents at the beginning of the year were R5.208 billion. A net increase in cash and cash equivalents amounting to R5.228 billion was realised during the period under review.

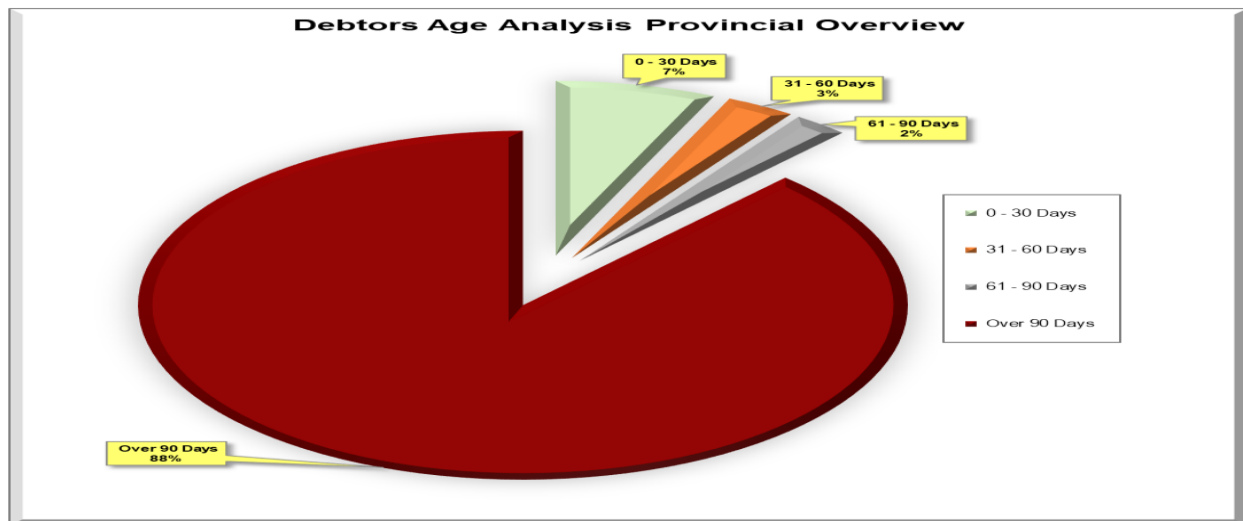
6.2.5 Debt Management

Table 10: Debtors Age Analysis

Debtors Detail - M01 July 2024									
R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total
	Total	%	Total	%	Total	%	Total	%	Total
Capricorn	334 198	8%	110 669	3%	95 481	2%	3 851 616	88%	4 391 964
Mopani	237 505	5%	85 468	2%	69 445	1%	4 595 055	92%	4 987 473
Sekhukhune	89 170	7%	44 695	3%	32 985	2%	1 196 472	88%	1 363 322
Vhembe	175 929	5%	109 675	3%	75 613	2%	3 348 469	90%	3 709 686
Waterberg	470 162	9%	214 990	4%	181 328	4%	4 173 076	83%	5 039 556
Total	1 306 964	7%	565 497	3%	454 852	2%	17 164 688	88%	19 492 001

Source: National Treasury Local Government Database

Figure 6: Debtors Age Analysis - Provincial Overview



Source: National Treasury Local Government Database

Figure 6 reveals that 88 percent of the customers have been outstanding for a period over 90 days. This is an indication that municipalities do not effectively implement debt and credit control policies to collect debt due. The district with most debtors over 90 days is Mopani at 92 percent with Waterberg being the lowest at 83 percent. Vhembe recorded 90 percent over 90 days, Capricorn and Sekhukhune both recorded 88 percent.

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

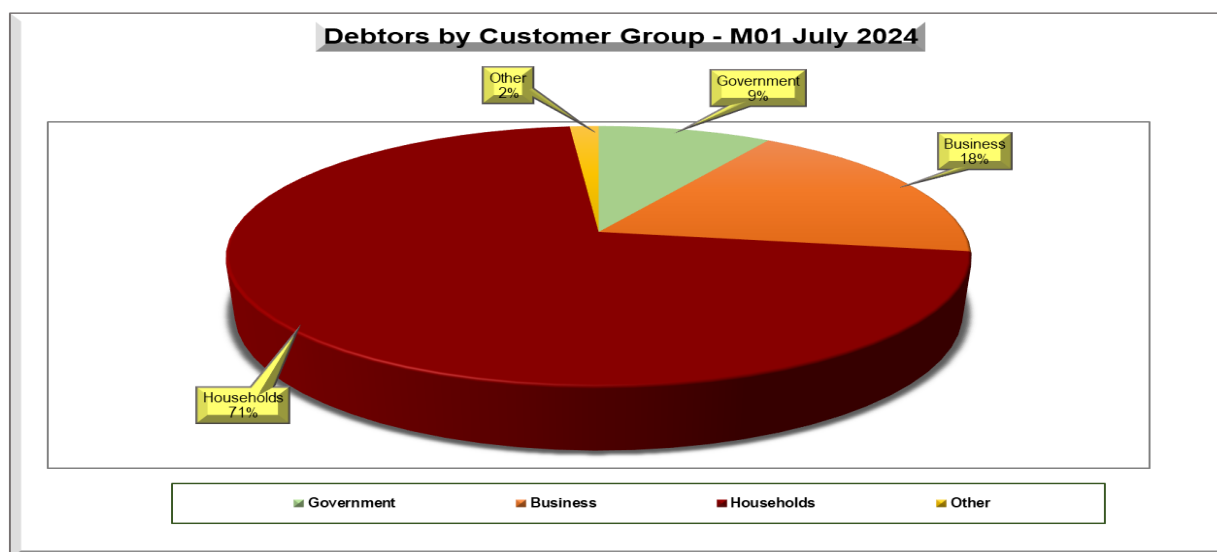
Table 11: Debtors by Customer per district

Debtors by Customer Group - M01 July 2024									
R thousands	Government		Business		Households		Other		Total
	Total	%	Total	%	Total	%	Total	%	
Capricorn	576 366	13%	563 778	13%	3 143 843	72%	107 977	0	4 391 964
Mopani	216 209	4%	933 921	19%	3 641 722	73%	195 621	4%	4 987 473
Sekhukhune	218 997	16%	386 158	28%	771 506	57%	-13 339	-1%	1 363 322
Vhembe	385 545	10%	590 710	16%	2 733 431	74%	0	0%	3 709 686
Waterberg	359 199	7%	1 109 253	22%	3 569 397	71%	1 707	0%	5 039 556
Total	1 756 316	9%	3 583 820	18%	13 859 899	71%	291 966	2%	19 492 001

Source: National Treasury Local Government Database

Table 11 indicates that the total debtors up to the end of July 2024 categorised by customer group amounted to R19.491 billion. Outstanding debtors in respect of Households are the highest at R13.859 billion or 71 percent of the total debtors and government debts due to municipalities amounts to R1.756 billion (9 percent) with business category at R3.583 billion (18 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:

- Municipalities are not correctly classifying the debts and a large number are not reporting on the complete debt book.
- Credit control needs to be emphasised mostly over households in line with relevant by-laws and policies.
- Government forums which have already been established need to continue with the mandate over resolving the government debt as it currently accounts for 9 percent of the total outstanding debt.

6.2.6 Creditors Management

Table 12 provides the Creditors ageing for the period ended 31 July 2024.

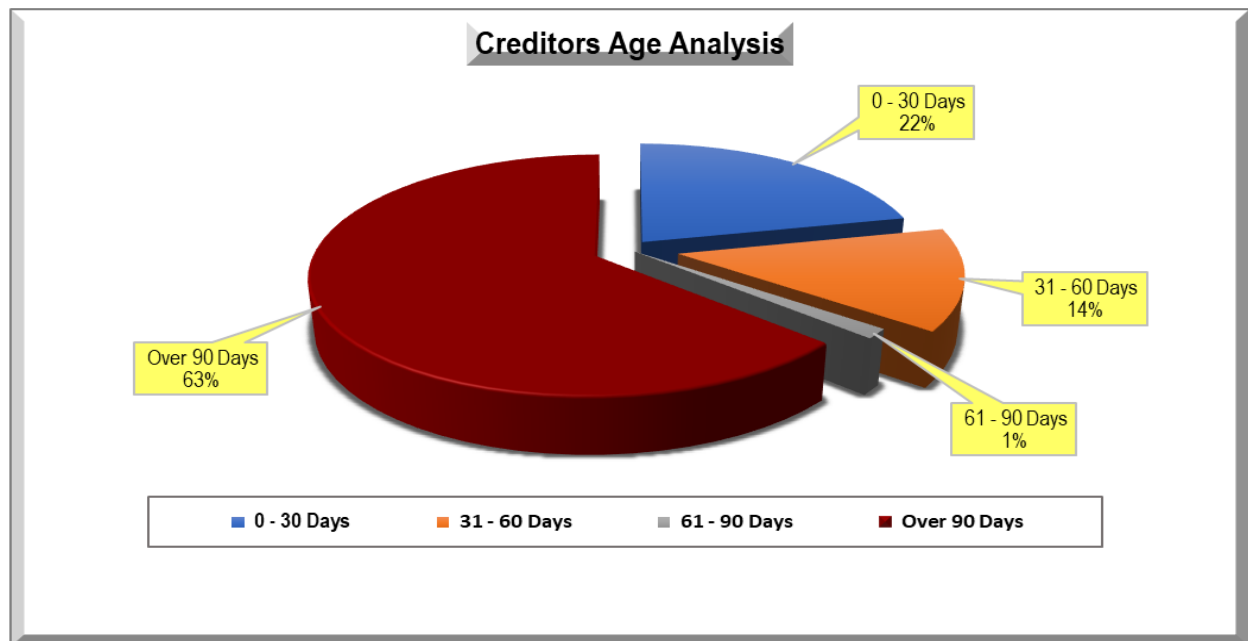
Table 12: Creditors Age Analysis per District

Creditor Age Analysis - M01 July 2024									
R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total
	Total	%	Total	%	Total	%	Total	%	Total
Capricorn	252 557	100%	1 015	0%	-	0%	-	0%	253 572
Mopani	77 991	22%	20 035	6%	1 506	0%	261 314	72%	360 846
Sekhukhune	36 339	100%	178	0%	-	0%	-	0%	36 517
Vhembe	15 998	9%	160 226	86%	3 191	2%	7 444	4%	186 860
Waterberg	89 608	7%	119 910	9%	25 015	2%	1 123 218	83%	1 357 751
Total	472 493	22%	301 364	14%	29 712	1%	1 391 976	63%	2 195 546

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 July 2024 categorised by aging amounted to R2.195 billion. Outstanding creditors in the bracket “Over 90 days” are the highest at R1.391 billion or 63 percent of the total outstanding creditors. A total of 7 municipalities, namely, Lepelle-Nkumpi, Greater Giyani, Elias Motsoaledi, Ephraim Mogale, Makhuduthamaga, Musina and Thabazimbi have not reported any amounts owed to creditors which appears to be misrepresentation that distorts reasonable analysis.

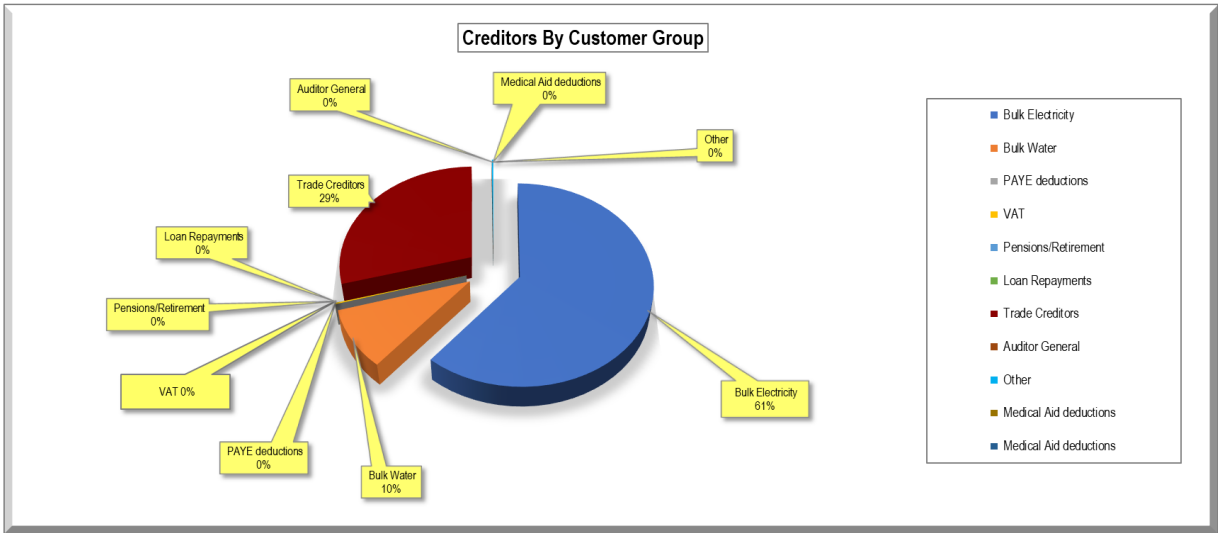
Table 13: Creditors by Customer Group per District

Creditor Age Analysis - M01 July 2024																					
R thousands	Bulk Electricity		Bulk Water		PAYE deductions		VAT		Pensions/Retirement		Loan Repayments		Trade Creditors		Auditor General		Other		Medical Aid Deductions		Total
	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	
Capricorn	162 691	64%	23 570	9%	-	0%	-	0%	-	0%	-	0%	66 799	26%	-	0,00%	456	0%	55	0%	253 516
Mopani	15 724	4%	125 885	35%	-	0%	18	0%	-	0%	-	0%	215 618	60%	-	0,00%	3 600	1%	-	0%	360 846
Sekhukhune	-	0%	23 915	65%	-	0%	-	0%	-	0%	-	0%	12 602	35%	-	0,00%	-	0%	-	0%	36 517
Vhembe	-	0%	-	0%	-	0%	-4 003	-2%	-	0%	-	0%	190 863	102%	-	0,00%	-	0%	-	0%	186 860
Waterberg	1 166 669	86%	35 069	3%	-	0%	-	0%	-	0%	-	0%	155 884	11%	-	0,00%	129	0%	-	0%	1 357 751
Total	1 345 084	61%	208 439	9%	-	0%	-3 985	0%	-	0%	-	0%	641 767	29,2%	-	0,00%	4 185	0%	55	0%	2 195 546

Source: National Treasury Local Government Database

Table 13 shows creditors by Customer and by item, Figure 9 below then further provides for creditors by customer group. Lephalale, Mogalakwena and Thabazimbi did not provide for bulk water creditors. Municipalities with electrification license are not reflecting their ESKOM account balances, except for Polokwane, Ba-Phalaborwa, Greater Tzaneen, Bela-Bela, Lephalale, and Modimolle-Mookgopong. This information is contrary to the s41 reports received from National Treasury which reflect that municipalities owe Water Boards and Eskom huge sums of money. Appendix – 9 reflect the detailed creditors for each municipality per customer group.

Figure 9: Creditors by Customer Group



Source: National Treasury Local Government Database

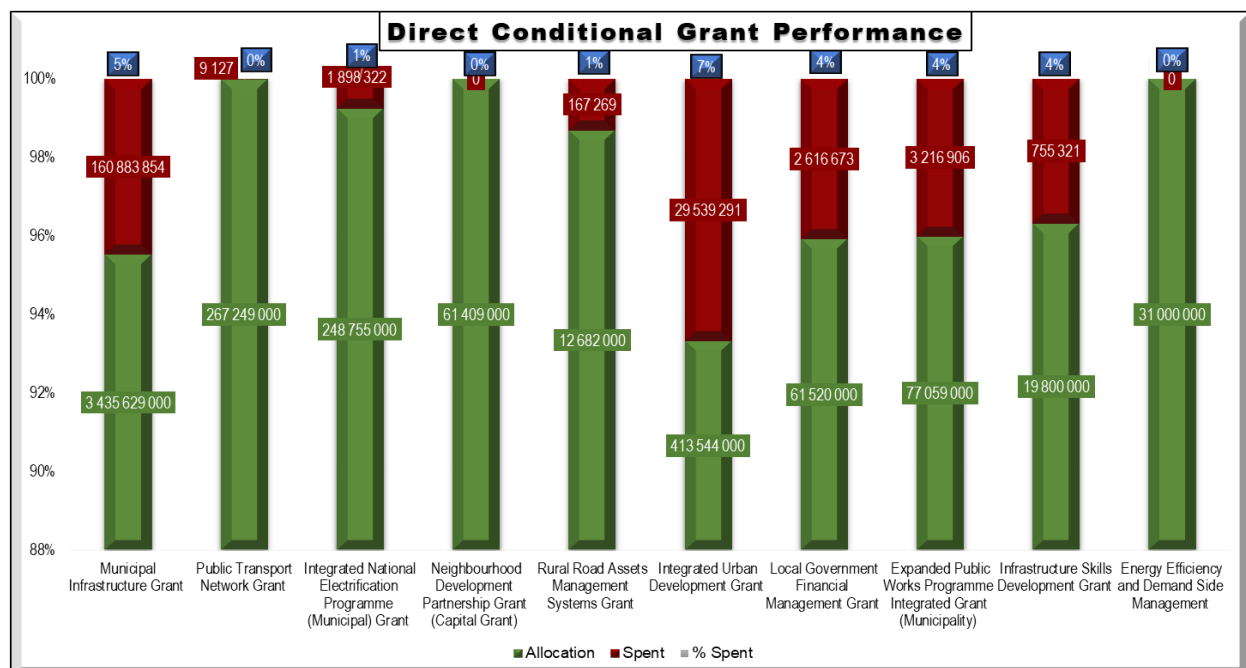
6.2.7 Spending on Conditional Grant

Table 14 : Direct 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		Integrated Urban Development Grant		Local Government Financial Management Grant		Expanded Public Works Programme Integrated Grant (Municipality)		Infrastructure Skills Development Grant		Energy Efficiency and Demand Side Management		Municipal Disaster Grant		Total	
	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Allocation
Capricorn	422 128	13 389	267 249	9	34 503	-	44 984	-	2 778	167	413 544	29 539	10 100	240	14 037	198	8 000	166	5 000	-	-	-	1 222 263	43 675
Ngweni	857 150	26 230	-	-	69 791	1 796	-	-	2 476	-	-	-	14 360	382	20 417	387	-	-	14 000	-	-	-	978 184	28 735
Sakhukhune	853 827	35 294	-	-	54 711	-	-	-	2 571	-	-	-	12 620	822	18 924	684	-	-	4 000	-	-	-	946 653	36 800
Vhembe	947 220	69 817	-	-	46 228	103	16 425	-	2 524	-	-	-	12 200	67	15 057	1 934	11 800	589	4 000	-	-	-	1 055 454	72 510
Waterberg	355 304	16 153	-	-	43 522	-	-	-	2 383	-	-	-	12 250	1 107	8 624	14	-	-	4 000	-	-	-	425 033	17 274
Total	3 435 629	160 884	267 249	9	248 755	1 898	61 409	-	12 682	167	413 544	29 539	61 520	2 617	77 059	3 217	19 800	755	31 000	-	-	-	4 628 647	199 254

Source: National Treasury Local Government Database

Figure 10: Direct Conditional Grants



Source: National Treasury Local Government Database

The highest spending of direct conditional grants was on Integrated Urban Development Grant which recorded 7 percent spending of the allocation for the first quarter. This was followed by the 5 percent spending of the Municipal Infrastructure Grant and the lowest grant spending was on the Public Transport Network Grant, Neighbourhood Development

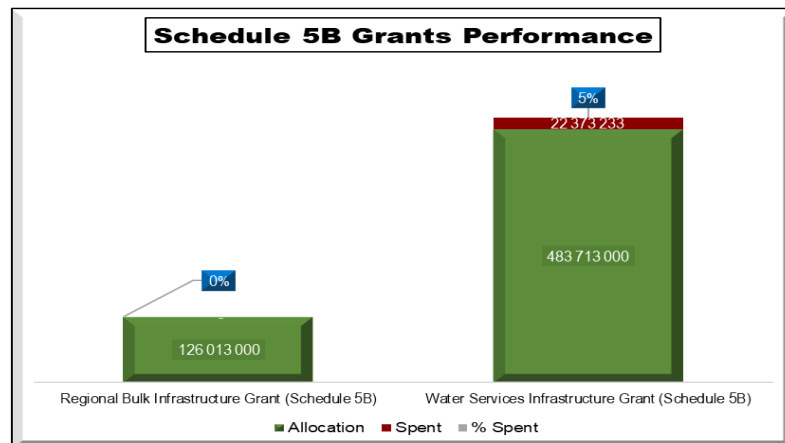
Partnership Grant (Capital Grant) and Energy Efficiency and Demand Side management each at zero percent of the allocation.

Table 15 : Schedule 5B Conditional Grants

R thousands	Regional Bulk Infrastructure Grant (Schedule 5B)		Water Services Infrastructure Grant (Schedule 5B)		Total	
	Allocation	Spent	Allocation	Spent	Allocation	Allocation
Capricorn	126 013	-	183 000	4 914	309 013	4 914
Mopani	-	-	47 998	-	47 998	-
Sekhukhune	-	-	43 963	-	43 963	-
Vhembe	-	-	78 605	17 184	78 605	17 184
Waterberg	-	-	130 147	275	130 147	275
Total	126 013	-	483 713	22 373	609 726	22 373

Source: National Treasury Local Government Database

Figure 11: Schedule 5B Conditional Grants



Source: National Treasury Local Government Database

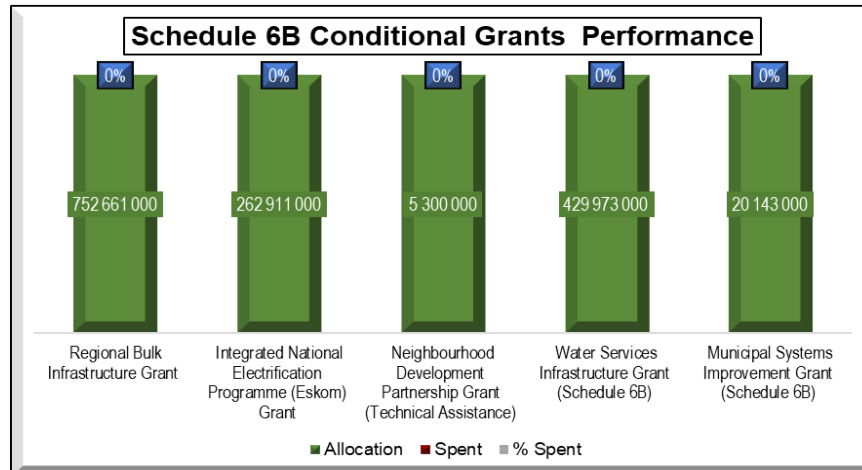
Schedule 5B conditional grant spending stood at 0 percent for the Regional Infrastructure Grant and 5 percent on the Water Services Infrastructure Grant.

Table 16: Schedule 6B Conditional Grants

R thousands	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
Capricorn	-	-	89 219	-	1 000	-	-	-	1 544	-	91 763	-
Mopani	365 407	-	36 380	-	-	-	93 310	-	2 498	-	497 595	-
Sekhukhune	125 000	-	36 743	-	1 500	-	63 531	-	1 175	-	227 949	-
Vhembe	147 254	-	58 203	-	2 800	-	-	-	2 498	-	210 755	-
Waterberg	115 000	-	42 366	-	-	-	273 132	-	12 428	-	442 926	-
Total	752 661	-	262 911	-	5 300	-	429 973	-	20 143	-	1 470 988	-

Source: National Treasury Local Government Database

Figure 12: Schedule 6B Conditional Grants



Source: National Treasury Local Government Database

The Schedule 6B conditional grant performance has not been reported on the National Treasury Go-Muni System.

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 July 2024.

Table 17: mSCOA uploads

			Financial,Year				
			2025				
			SUBMISSIONCODE				
			TABB	PRTA	ORGB	PROR	M01
Demarcation Description	Demarc Code	CAP					
Province :(LP) LIMPOPO							
Ba-Phalaborw a	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					
Mogalakw ena	LIM367	L					
Molemole	LIM353	L					
Mopani	DC33	L					
Musina	LIM341	L					
Polokw ane	LIM354	H					
Sekhukhune	DC47	H					
Thabazimbi	LIM361	L					
Thulamela	LIM343	M					
Tubatse Fetakgomo	LIM476	L					
Vhembe	DC34	L					
Waterberg	DC36	L					

Legend explanations

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

8 Assistance Provided

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

10 Summary and Conclusion

The reporting on mSCoA remains relatively good however the credibility of the reported figures remains a challenge, particularly on cash flow, capital expenditure, debtors, and creditors. Municipalities are encouraged to maintain the targeted projections and where such is not achieved revise their revenue projections downwards during the main adjustment budget period. Payments of creditors must be prioritised by municipalities while at the same time accelerating repairs and maintenance. However, this must be accompanied by reduced expenditure items not directly linked to core service delivery commitments to ensure financial sustainability and maintain a funded budget. Grant spending is very low this first month, with few grants at zero percent, effective project management tools and methods must be applied to ensure spending is within the budget and completion of projects on time, thus limiting budget overruns and improving service delivery.

Appendices

Appendix - 1: Operating Revenue

Appendix 1: Operating Revenue - M01 July 2024													
Operating Revenue Budget						Exchange Revenue					Non Exchange Revenue		
R thousands	Original Budget	Adjusted Budget	YTD Budget	YTD Actual	% of year to date Budget	Electricity Billed	Water Billed	Sanitation Billed	Refuse Removal Billed	Other Revenue	Property Rates Billed 1	Transfers Recognised	Other Revenue
Blouberg	366 106	366 106	30 509	2 653	9%	2 104	2	-	-	470	-	-	76
Capricorn	1 020 467	1 020 467	78 165	343 962	440%	-	994	-	-	2 663	-	340 305	-
Lepelle-Nkumpi	739 457	739 457	61 621	153 061	248%	-	-	-	649	6 849	3 806	140 228	1 530
Molomo	317 793	317 793	26 483	183 082	691%	891	-	-	124	80 506	23 268	78 164	128
Polokwane	5 302 511	5 302 511	441 876	895 518	203%	137 241	28 291	12 729	14 076	32 251	59 852	604 112	6 967
Total	7 746 334	7 746 334	638 653	1 578 276	247%	140 236	29 287	12 729	14 849	122 739	86 926	1 162 809	8 701
Ba-phalaborwa	729 303	729 303	60 775	126 186	208%	11 806	-	-	1 798	2 030	16 907	90 567	3 078
Greater Giyani	576 941	576 941	48 078	181 421	377%	-	-	-	1 024	1 871	7 507	166 910	4 109
Greater Letaba	522 367	522 367	43 531	168 508	387%	90	(28)	-	538	3 419	2 148	162 285	56
Greater Tzaneen	1 858 313	1 858 313	154 859	344 622	223%	79 185	3 370	674	3 581	9 668	15 828	230 059	2 267
Maruleng	399 597	399 597	33 300	91 112	274%	-	287	49	506	1 249	14 764	72 628	1 629
Mopani	1 753 544	1 753 544	146 129	532 464	364%	-	2 736	-	-	3 597	-	526 130	-
Total	5 840 065	5 840 065	486 672	1 444 313	297%	91 082	6 366	722	7 447	21 823	57 155	1 248 581	11 137
Elias Motsoaledi	752 712	752 712	75 573	19 872	26%	10 044	-	-	1 073	1 728	3 704	1 017	2 306
Ephraim Mogale	396 909	396 909	50 113	96 639	193%	6 794	-	-	526	15	3 949	84 101	1 256
Tubatse Fetakgong	1 063 113	1 063 113	88 593	311 908	352%	-	-	-	2 091	13 011	35 816	257 987	3 002
Makhuduthamaga	477 972	477 972	39 831	152 724	383%	-	-	-	-	1 277	-	151 314	132
Sekhukhune	1 371 666	1 371 666	114 306	495 454	433%	-	8 463	1 222	-	9 068	-	476 289	411
Total	4 062 372	4 062 372	368 416	1 076 597	292%	16 837	8 463	1 222	3 690	25 101	43 469	970 708	7 107
Makhado	1 248 345	1 248 345	122 945	267 216	217%	31 997	-	-	1 359	4 980	10 545	215 596	2 739
Musina	585 610	585 610	48 801	118 014	242%	13 595	2 865	121	1 468	136	7 803	90 957	1 069
Collins Chabane	619 224	619 224	76 178	219 112	288%	-	-	-	326	28 193	3 212	185 973	1 408
Thulamela	1 008 934	1 008 934	115 233	281 649	244%	-	-	-	1 741	8 038	9 337	259 888	2 646
Vhembe	2 110 838	2 110 838	338 791	619 448	183%	-	(3 445)	3	47	13 026	-	609 797	20
Total	5 572 951	5 572 951	701 948	1 505 438	214%	45 592	(581)	124	4 941	54 372	30 896	1 362 211	7 883
Bela-bela	594 467	594 467	57 205	89 986	157%	12 008	3 453	2 174	1 011	2 045	8 982	58 581	1 733
Lephalale	838 447	838 447	69 871	144 881	207%	14 090	6 338	2 531	1 738	7 210	10 298	100 784	1 891
Modimolle-Mookg	948 804	948 804	79 067	123 605	156%	21 102	9 320	4 179	2 493	7 333	12 083	64 400	2 695
Mogalakwena	1 566 728	1 566 728	130 561	60 980	47%	27 893	12 077	1 812	2 514	5 612	9 648	-	1 424
Thabazimbi	578 995	578 995	48 250	259 732	538%	234 041	3 784	2 866	1 320	5 575	12 145	-	0
Waterberg	165 077	165 077	13 756	64 672	470%	-	-	-	-	188	-	64 484	-
Total	4 692 517	4 692 517	398 709	743 857	187%	309 135	34 973	13 562	9 077	27 962	53 157	288 249	7 743

Source: National Treasury Local Government Database

Appendix - 2: Operating Expenditure

Appendix 2: Operating Expenditure - M01 July 2024														
R thousands	Original Budget	Adjusted Budget	YTD Budget	YTD Actual	% of Budget	Employee Related Cost	Councillor Remuneration	Debt Impairment	Depreciation and asset impairment	Bulk Purchases	Contracted Services	Inventory Consumed	Transfers and Subsidies	Other Expenditure
Blouberg	432 903	432 903	36 075	22 940	64%	11 061	1 509	-	-	2 715	2 862	144	-	4 650
Capricorn	1 165 620	1 165 620	84 067	47 745	57%	25 084	1 181	-	6 818	-	3 537	126	-	11 000
Lepelle-Nkumpi	560 142	560 142	46 679	18 132	39%	8 014	1 972	-	2 460	-	1 554	32	-	4 101
Molemole	296 233	296 233	24 686	17 261	70%	9 129	1 126	-	-	1 568	2 064	661	-	2 714
Polokwane	5 140 213	5 140 213	428 351	336 809	79%	87 959	3 506	-	-	141 470	53 894	24 163	1 795	24 021
Total	7 595 111	7 595 111	619 859	442 887	71%	141 247	9 293	-	9 278	145 753	63 910	25 125	1 795	46 485
Ba-phalaborwa	814 838	814 838	67 903	40 251	59%	14 044	1 365	-	-	13 538	2 679	990	36	7 598
Greater Giyani	711 070	711 070	59 256	21 086	36%	14 712	2 115	-	-	-	657	415	-	3 188
Greater Letaba	467 528	467 528	38 961	28 162	72%	11 746	2 421	-	-	-	7 263	1 461	-	5 270
Greater Tzaneen	1 717 646	1 717 646	143 137	61 481	43%	36 814	2 400	-	-	-	7 208	2 732	4 129	8 197
Maruleng	323 505	323 505	26 959	19 416	72%	8 100	1 207	-	-	51	6 824	336	-	2 899
Mopani	1 678 982	1 678 982	139 915	110 604	79%	34 096	1 438	-	-	-	32 692	34 167	-	8 211
Total	5 713 569	5 713 569	476 131	281 000	59%	119 512	10 946	-	-	13 589	57 323	40 101	4 165	35 363
Elias Motsoaledi	734 364	734 364	59 000	54 305	92%	14 612	2 021	-	5 091	11 293	5 328	3 400	740	11 821
Ephraim Mogale	426 239	426 239	35 805	5 358	15%	71	-	-	-	11	2 715	115	-	2 445
Tubatse Fetakgodi	1 011 317	1 011 317	84 276	57 968	69%	21 766	3 442	-	-	-	15 477	-	-	17 284
Makhuduthamaga	439 508	439 508	36 626	22 086	60%	9 606	2 117	-	-	-	6 776	116	352	3 119
Sekhukhune	1 249 309	1 249 309	104 109	69 911	67%	33 216	1 277	-	-	-	6 500	15 995	-	12 923
Total	3 860 738	3 860 738	319 817	209 630	66%	79 271	8 858	-	5 091	11 303	36 795	19 627	1 093	47 592
Makhado	1 188 957	1 188 957	122 978	71 406	58%	28 196	2 575	-	12 765	11	20 433	2 952	-	4 476
Musina	516 070	516 070	43 006	-	0%	-	-	-	-	-	-	-	-	-
Collins Chabane	498 124	498 124	41 510	45 878	111%	11 868	2 340	-	-	-	18 446	1 330	1 011	10 883
Thulamela	917 384	917 384	78 256	47 237	60%	32 777	2 646	-	5 975	-	3 750	2 042	-	47
Vhembe	2 101 505	2 101 505	153 992	120 578	78%	60 947	1 073	-	18 153	-	16 197	1 494	-	22 714
Total	5 222 040	5 222 040	439 742	285 099	65%	133 788	8 633	-	36 893	11	58 826	7 817	1 011	38 120
Bela-bela	571 456	571 456	47 621	41 945	88%	12 499	710	-	-	19 572	4 746	639	-	3 780
Lephalale	835 635	835 635	69 636	63 166	91%	18 882	1 081	3 246	6 835	17 128	6 409	2 084	-	7 501
Modimolle-Mookgosi	930 608	930 608	78 144	34 239	44%	20 192	1 067	-	-	-	9 283	491	-	3 205
Mogalakwena	1 522 675	1 522 675	126 890	62 219	49%	260	-	7 362	-	-	26 032	3 935	-	24 630
Thabazimbi	574 343	574 343	47 862	22 275	47%	16 083	2 354	-	-	53	887	1 800	-	1 098
Waterberg	196 175	196 175	16 348	13 597	83%	10 686	617	-	477	-	758	-	-	1 059
Total	4 630 893	4 630 893	386 503	237 440	61%	78 601	5 829	10 608	7 312	36 753	48 116	8 949	-	41 273

Source: National Treasury Local Government Database

Appendix - 3: Capital Source of Finance

Appendix 3: Capital Source of Finance - M01 July 2024															
R thousands	Original Budget	Adjusted Budget	Year To Date Budget	YTD Actual	% of Budget	External Loans	Asset Finance Reserve	Internally Generated funds	Public Contribution s/Donations	Transfers & Grants				Borrowing	Other
										National Grants	Provincial Grants	District Municipality Grants	Other Transfers & Grants		
Blouberg	74 909	74 909	6 242	2 910	47%	-	-	-	-	2 910	-	-	-	-	-
Capricorn	376 295	376 295	29 984	16 420	55%	-	-	795	-	15 625	-	-	-	-	-
Lepelle-Nkumpi	269 132	269 132	22 428	-	0%	-	-	-	-	-	-	-	-	-	-
Molemole	60 339	60 339	5 028	-	0%	-	-	-	-	-	-	-	-	-	-
Polokwane	820 142	820 142	68 345	23 270	34%	-	-	12 328	-	10 942	-	-	-	-	-
Total	1 600 816	1 600 816	132 027	42 600	32%	-	-	13 123	-	29 477	-	-	-	-	-
Ba-phalaborwa	59 793	59 793	4 983	7 137	143%	-	-	6 033	-	1 104	-	-	-	-	-
Greater Giyani	180 505	180 505	15 042	-	0%	-	-	-	-	-	-	-	-	-	-
Greater Letaba	123 209	123 209	10 267	19 573	191%	-	-	3 149	-	16 425	-	-	-	-	-
Greater Tzaneen	231 309	231 309	19 276	553	3%	-	-	121	-	432	-	-	-	-	-
Maruleng	189 560	189 560	15 622	13 342	85%	-	-	11 178	-	2 165	-	-	-	-	-
Mopani	513 833	513 833	42 819	7 774	18%	-	-	2 185	-	5 590	-	-	-	-	-
Total	1 298 208	1 298 208	108 009	48 380	45%	-	-	22 665	-	25 716	-	-	-	-	-
Elias Mokoaledi	110 495	110 495	5 999	11 998	200%	-	-	72	-	11 927	-	-	-	-	-
Ephraim Mogale	89 921	89 921	7 723	-	0%	-	-	-	-	-	-	-	-	-	-
Tubatse Fetakgomo	352 749	352 749	29 396	3 478	12%	-	-	-	-	-	-	-	-	3 478	-
Makhuduthamaga	155 689	155 689	12 974	3 104	24%	-	-	3 104	-	-	-	-	-	-	-
Sekukhune	688 963	688 963	57 414	18 853	33%	-	-	67	-	18 786	-	-	-	-	-
Total	1 397 818	1 397 818	113 506	37 433	33%	-	-	3 243	-	30 712	-	-	-	3 478	-
Makhado	319 920	319 920	35 813	30 935	86%	-	-	19 454	-	10 181	-	-	-	-	-
Musina	101 299	101 299	8 442	-	0%	-	-	-	-	-	-	-	-	-	-
Collins Chabane	205 847	205 847	17 154	59 688	348%	-	-	13 209	-	46 479	-	-	-	-	-
Thulamela	219 322	219 322	23 633	13 854	59%	-	-	4 671	-	9 182	-	-	-	-	-
Vhembe	757 619	757 619	44 517	41 239	93%	-	-	2 573	-	38 666	-	-	-	-	-
Total	1 604 006	1 604 006	129 559	145 716	112%	-	-	39 908	-	104 508	-	-	-	-	-
Bela bela	97 284	97 284	8 107	4 372	54%	-	-	-	-	4 372	-	-	-	-	-
Lephalale	224 094	224 094	18 675	731	4%	-	-	731	-	-	-	-	-	-	-
Modimolle-Mookgoppe	182 008	182 008	15 167	5 423	36%	-	-	-	-	5 423	-	-	-	-	-
Mogalakwena	348 889	348 889	29 074	41 286	142%	-	-	-	-	41 286	-	-	-	-	-
Thabazimbi	79 523	79 523	6 627	-	0%	-	-	-	-	-	-	-	-	-	-
Waterberg	700	700	233	-	0%	-	-	-	-	-	-	-	-	-	-
Total	932 498	932 498	77 883	51 813	67%	-	-	731	-	51 082	-	-	-	-	-

Source: National Treasury Local Government Database

Appendix – 4: Capital Expenditure (Detail)

Appendix 4: Capital Expenditure - M01 July 2024													
R thousands	Original Budget	Adjusted Budget	Year To Date Budget	YTD Actual	% of Budget	Energy Sources	Water Management	Waste Water Management	Waste Management (Refuse)	Municipal governance and administration	Community and public safety	Economic and environmental services	Other
Blouberg	74 909	74 909	6 242	2 910	47%	-	-	-	-	-	-	2 910	-
Capricorn	376 295	376 295	29 984	16 420	55%	-	16 382	-	-	38	-	-	-
Lepelle-Nkumpi	269 132	269 132	22 428	-	0%	-	-	-	-	-	-	-	-
Molemole	60 339	60 339	5 028	-	0%	-	-	-	-	-	-	-	-
Polokwane	820 142	820 142	68 345	23 270	34%	-	6 747	5 697	-	-	2 071	8 755	-
Total	1 600 816	1 600 816	132 027	42 600	32%	-	23 129	5 697	-	38	2 071	11 665	-
Ba-phalaborwa	59 793	59 793	4 983	7 137	143%	-	-	-	-	190	-	6 947	-
Greater Giyani	180 505	180 505	15 042	-	0%	-	-	-	-	-	-	-	-
Greater Letaba	123 209	123 209	10 267	19 573	191%	-	-	-	-	-	-	19 573	-
Greater Tzaneen	231 309	231 309	19 276	553	3%	-	-	-	-	121	-	432	-
Maruleng	189 560	189 560	15 622	13 342	85%	-	-	-	-	399	244	12 699	-
Mopani	513 833	513 833	42 819	7 774	18%	-	5 590	-	-	2 185	-	-	-
Total	1 298 208	1 298 208	108 009	48 380	45%	-	5 590	-	-	2 895	244	39 652	-
Elias Mtsotsoledi	110 495	110 495	5 999	11 998	200%	-	-	-	-	-	-	11 998	-
Ephraim Mogale	89 921	89 921	7 723	-	0%	-	-	-	-	-	-	-	-
Tubatse Fetakgomo	352 749	352 749	29 396	3 478	12%	-	-	-	-	-	-	3 478	-
Makhuduthamaga	155 689	155 689	12 974	3 104	24%	-	-	-	-	2 262	-	842	-
Sekhukhune	688 963	688 963	57 414	18 853	33%	-	18 786	-	-	67	-	-	-
Total	1 397 818	1 397 818	113 506	37 433	33%	-	18 786	-	-	2 329	-	16 319	-
Makhado	319 920	319 920	35 813	30 935	86%	10 486	-	-	1 300	3 192	261	15 696	-
Musina	101 299	101 299	8 442	-	0%	-	-	-	-	-	-	-	-
Collins Chabane	205 847	205 847	17 154	59 688	348%	2 352	-	-	-	24	14 271	43 042	-
Thulamela	219 322	219 322	23 633	13 854	59%	-	-	-	-	-	-	13 854	-
Vhembe	757 619	757 619	44 517	41 239	93%	-	26 528	12 462	-	-	-	2 249	-
Total	1 604 006	1 604 006	129 559	145 716	112%	12 838	26 528	12 462	1 300	3 215	14 532	74 841	-
Bela bela	97 284	97 284	8 107	4 372	54%	-	1 382	-	796	-	1 123	1 071	-
Lephalale	224 094	224 094	18 675	731	4%	-	-	-	-	-	-	731	-
Modimolle-Mookgopong	182 008	182 008	15 167	5 423	36%	-	-	-	-	-	-	5 423	-
Mogalakwena	348 889	348 889	29 074	41 286	142%	2 067	29 157	2 113	-	-	-	7 949	-
Thabazimbi	79 523	79 523	6 627	-	0%	-	-	-	-	-	-	-	-
Waterberg	700	700	233	-	0%	-	-	-	-	-	-	-	-
Total	932 498	932 498	77 883	51 813	67%	2 067	30 540	2 113	796	-	1 123	15 174	-

Source: National Treasury Local Government Database

Appendix – 5: Cash Flows

Appendix 5 : Cashflow - M01 July 2024							
R '000	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	Cash/Cash equivalents
Blouberg	(48 916)	(2 910)	-	(51 826)	186 025	134 198	320 223
Capricorn	398 158	(45 914)	-	352 244	580 733	932 977	1 513 710
Lepelle-Nkumpi	153 359	-	-	153 359	741 509	894 868	1 636 377
Molemole	11 746	-	-	11 746	239 834	251 580	491 414
Polokwane	735 377	(58 840)	-	676 538	343 278	1 018 061	1 361 339
Total	1 249 724	(107 664)	-	1 142 060	2 091 379	3 231 683	5 323 062
Ba-phalaborwa	75 291	(1 270)	(1 700)	72 321	-	72 321	72 321
Greater Giyani	196 402	-	-	196 402	-	196 402	196 402
Greater Letaba	(35 432)	(24 270)	-	(59 702)	12 693	(47 009)	(34 316)
Greater Tzaneen	1 037 025	(497)	-	1 036 528	-	1 036 528	1 036 528
Maruleng	97 176	(27 757)	-	69 419	269 105	338 524	607 629
Mopani	557 534	(60 915)	-	496 619	181 649	678 268	859 917
Total	1 927 996	(114 709)	(1 700)	1 811 587	463 447	2 275 034	2 738 481
Elias Mtshele	(46 255)	(13 406)	-	(59 661)	23 282	(36 379)	(13 097)
Ephraim Mogale	79 090	-	-	79 090	301 372	380 462	681 833
Tubatse Fetakgomo	232 353	(12 499)	(2 428)	217 427	100 033	317 459	417 492
Makhuduthamaga	85 726	-	-	85 726	-	85 726	85 726
Sekhukhune	360 036	(18 853)	-	341 183	552 003	893 186	1 445 190
Total	710 949	(44 757)	(2 428)	663 765	976 689	1 640 454	2 617 144
Makhado	110 483	(44 686)	-	65 797	18 672	84 469	103 141
Musina	118 909	-	-	118 909	11 011	129 920	140 931
Collins Chabane	247 009	(63 482)	-	183 527	210 196	393 722	603 918
Thulamela	279 134	(30 668)	-	248 466	921 273	1 169 739	2 091 013
Vhembe	794 106	(60 122)	-	733 983	511 211	1 245 194	1 756 405
Total	1 549 640	(198 958)	-	1 350 682	1 672 362	3 023 044	4 695 407
Bela bela	68 507	(8 162)	-	60 345	25 270	85 616	110 886
Lephalale	267 193	(841)	(17)	266 335	-	266 335	266 335
Modimolle-Mookgopong	70 059	(7 708)	-	62 351	(90 265)	(27 914)	(118 178)
Mogalakwena	(133 777)	(38 493)	-	(172 270)	-	(172 270)	(172 270)
Thabazimbi	(25 921)	(1 710)	-	(27 631)	84 123	56 492	140 614
Waterberg	51 085	-	-	51 085	5 390	56 475	61 865
Total	297 145	(56 913)	(17)	240 215	24 519	264 734	289 252

Source: National Treasury Local Government Database

Appendix – 6: Debtors Age Analysis

Appendix 6 : Debtors Age Analysis M01 July 2024									
R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total
	Total	%	Total	%	Total	%	Total	%	Total
Blouberg	62 197	27%	2 525	1%	2 232	1%	166 769	71%	233 723
Capricorn	10 146	1%	9 794	1%	10 946	1%	710 904	96%	741 790
Lepelle-Nkumpi	15 300	1%	16 536	1%	16 296	1%	1 172 024	96%	1 220 156
Molemole	20 745	13%	2 368	1%	2 314	1%	137 565	84%	162 992
Polokwane	225 810	11%	79 446	4%	63 693	3%	1 664 354	82%	2 033 303
Total	334 198	8%	110 669	3%	95 481	2%	3 851 616	88%	4 391 964
Ba-Phalaborwa	42 550	2%	33 698	1%	26 893	1%	2 469 957	96%	2 573 098
Greater Giyani	15 228	2%	15 442	2%	10 469	1%	686 695	94%	727 834
Greater Letaba	6 402	2%	5 558	1%	4 396	1%	361 723	96%	378 079
Greater Tzaneen	167 029	13%	27 603	2%	24 520	2%	1 055 942	83%	1 275 094
Maruleng	-	0%	-	0%	-	0%	-	0%	-
Mopani	6 296	19%	3 167	9%	3 167	9%	20 738	62%	33 368
Total	237 505	5%	85 468	2%	69 445	1%	4 595 055	92%	4 987 473
Elias Motsoaledi	18 419	8%	9 022	4%	4 955	2%	191 408	86%	223 804
Ephraim Mogale	-	0%	-	0%	-	0%	-	0%	-
Tubatse Fetakgomo	41 227	8%	18 009	4%	13 277	3%	426 108	85%	498 621
Makhuduthamaga	(1)	0%	1 727	1%	3 595	3%	119 687	96%	125 008
Sekhukhune	29 525	6%	15 937	3%	11 158	2%	459 269	89%	515 889
Total	89 170	7%	44 695	3%	32 985	2%	1 196 472	88%	1 363 322
Makhado	45 092	8%	26 368	5%	12 698	2%	450 909	84%	535 067
Musina	-	0%	-	0%	-	0%	-	0%	-
Collins Chabane	32 230	10%	4 434	1%	4 376	1%	282 834	87%	323 874
Thulamela	13 743	2%	10 920	2%	10 119	2%	611 555	95%	646 337
Vhembe	84 864	4%	67 953	3%	48 420	2%	2 003 171	91%	2 204 408
Total	175 929	5%	109 675	3%	75 613	2%	3 348 469	90%	3 709 686
Bela Bela	34 738	9%	14 488	4%	9 679	2%	339 359	85%	398 264
Lephalale	27 580	4%	21 110	3%	20 060	3%	637 197	90%	705 947
Modimolle-	55 653	4%	42 890	3%	39 035	3%	1 205 228	90%	1 342 806
Mogalakwena	64 343	4%	114 701	8%	92 226	6%	1 227 047	82%	1 498 317
Thabazimbi	287 808	26%	21 801	2%	20 328	2%	764 242	70%	1 094 179
Waterberg	40	93%	-	0%	-	0%	3	7%	43
Total	470 162	9%	214 990	4%	181 328	4%	4 173 076	83%	5 039 556

Source: National Treasury Local Government Database

Appendix – 7: Debtors by Customer Group

Appendix 7: Debtors by Customer Group - M01 July 2024									
R thousands	Government		Business		Households		Other		Total
	Total	%	Total	%	Total	%	Total	%	
Blouberg	30 449	13%	21 235	9%	78 588	34%	103 451	44%	233 723
Capricorn	12 607	2%	34 651	5%	690 006	0%	4 526	1%	741 790
Lepelle-Nkumpi	95 070	8%	66 467	5%	1 058 619	87%	-	0%	1 220 156
Molemole	162 992	100%	-	0%	-	0%	-	0%	162 992
Polokwane	275 248	14%	441 425	22%	1 316 630	65%	-	0%	2 033 303
Total	576 366	13%	563 778	13%	3 143 843	72%	107 977	2%	4 391 964
Ba-Phalaborwa	1 142	0%	393 484	15%	1 994 692	78%	183 780	7%	2 573 098
Greater Giyani	150 874	21%	68 527	9%	496 736	68%	11 697	2%	727 834
Greater Letaba	16 994	4%	39 649	10%	321 436	85%	-	0%	378 079
Greater Tzaneen	42 796	3%	403 297	32%	828 857	65%	144	0%	1 275 094
Maruleng	-	0%	-	0%	-	0%	-	0%	0
Mopani	4 403	13%	28 964	87%	1	0%	-	0%	33 368
Total	216 209	4%	933 921	19%	3 641 722	73%	195 621	4%	4 987 473
Elias Mokoaledi	55 985	25%	36 810	16%	131 009	59%	-	0%	223 804
Ephraim Mogale	-	0%	-	0%	-	0%	-	0%	0
Tubatse Fetakgomo	79 786	0%	217 587	44%	201 248	40%	-	0%	498 621
Makhuduthamaga	74 085	59%	63 788	51%	474	0%	-13 339	-11%	125 008
Sekhukhune	9 141	2%	67 973	13%	438 775	85%	-	0%	515 889
Total	218 997	16%	386 158	28%	771 506	57%	-13 339	-1%	1 363 322
Makhado	83 747	16%	203 472	38%	247 848	46%	-	0%	535 067
Musina	-	0%	-	0%	-	0%	-	0%	0
Collins Chabane	129 827	40%	25 301	8%	168 746	52%	-	0%	323 874
Thulamela	109 546	17%	174 248	27%	362 543	56%	-	0%	646 337
Vhembe	62 425	3%	187 689	9%	1 954 294	89%	-	0%	2 204 408
Total	385 545	10%	590 710	16%	2 733 431	74%	0	0%	3 709 686
Bela Bela	23 841	6%	168 396	42%	206 027	52%	-	0%	398 264
Lephalale	84 740	12%	20 903	3%	598 596	85%	1 707	0%	705 946
Modimolle-Mookgoppe	84 597	6%	344 151	26%	914 058	68%	-	0%	1 342 806,00
Mogalakwena	135 645	9%	117 920	8%	1 244 752	83%	-	0%	1 498 317
Thabazimbi	30 376	3%	457 840	42%	605 964	55%	-	0%	1 094 180
Waterberg	-	0%	43	100%	-	0%	-	0%	43
Total	359 199	7%	1 109 253	22%	3 569 397	71%	1 707	0%	5 039 556

Source: National Treasury Local Government Database

Appendix – 8: Creditors Age Analysis

Appendix 8: Creditors Age Analysis - M01 July 2024									
R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total
	Total ▼	% ▼	Total ▼	% ▼	Total ▼	% ▼	Total ▼	% ▼	Total ▼
Blouberg	531	71%	221	29%	-	0%	-	0%	752
Capricorn	32	4%	786	96%	-	0%	-	0%	817
Lepelle-Nkumpi	-	0%	-	0%	-	0%	-	0%	-
Molemole	48	86%	8	14%	-	0%	-	0%	55
Polokwane	251 947	100%	-	0%	-	0%	-	0%	251 947
Total	252 557	100%	1 015	0%	-	0%	-	0%	253 572
Ba-Phalaborwa	19 685	91%	1 891	9%	30	0%	(6)	0%	21 599
Greater Giyani	-	0%	-	0%	-	0%	-	0%	-
Greater Letaba	25	11%	91	38%	103	43%	18	8%	238
Greater Tzaneen	2 854	78%	812	22%	4	0%	-	0%	3 670
Maruleng	4	8%	-	0%	-	0%	43	92%	47
Mopani	55 422	17%	17 241	5%	1 370	0%	261 258	78%	335 292
Total	77 991	22%	20 035	6%	1 506	0%	261 314	72%	360 846
Elias Motsoaledi	-	0%	-	0%	-	0%	-	0%	-
Ephraim Mogale	-	0%	-	0%	-	0%	-	0%	-
Tubatse Fetakgomo	-	0%	178	100%	-	0%	-	0%	178
Makhuduthamaga	-	0%	-	0%	-	0%	-	0%	-
Sekhukhune	36 339	100%	-	0%	-	0%	-	0%	36 339
Total	36 339	100%	178	0%	-	0%	-	0%	36 517
Makhado	5 383	57%	881	9%	3 175	34%	(9)	0%	9 431
Musina	-	0%	-	0%	-	0%	-	0%	-
Collins Chabane	10 572	50%	2 974	14%	16	0%	7 391	35%	20 953
Thulamela	35	100%	-	0%	-	0%	-	0%	35
Vhembe	7	0%	156 371	100%	-	0%	63	0%	156 441
Total	15 998	9%	160 226	86%	3 191	2%	7 444	4%	186 860
Bela Bela	23 032	44%	-	0%	-	0%	29 496	56%	52 528
Lephalale	393	2%	19 697	98%	37	0%	-	0%	20 127
Modimolle-Mookgopong	7 506	1%	80 652	7%	24 978	2%	1 093 723	91%	1 206 858
Mogalakwena	58 677	75%	19 498	25%	-	0%	-	0%	78 175
Thabazimbi	-	0%	-	0%	-	0%	-	0%	-
Waterberg	-	0%	63	100%	1	1%	(1)	-2%	63
Total	89 608	7%	119 910	9%	25 015	2%	1 123 218	83%	1 357 751

Source: National Treasury Local Government Database

Appendix – 9: Creditors by Customer Group

Appendix 9: Creditors by Customer Group - M01 July 2024																					
R thousands	Bulk Electricity		Water		deducti		VAT		Pension		Repaym		Creditors		General		Other		Aid		Total
	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	
Blouberg	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	350	47%	-	0,00%	402	53%	-	0%	752
Capricorn	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	763	93%	-	0,00%	55	7%	-	0%	817
Lepelle-Nkumpi	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0,00%	-	0%	-	0%	-
Molemole	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0,00%	-	0%	55	100%	55
Polokwane	162 691	65%	23 570	9%	-	0%	-	0%	-	0%	-	0%	65 687	26%	-	0,00%	-	0%	-	0%	251 947
Total	162 691	64%	23 570	9%	-	0%	-	0%	-	0%	-	0%	66 799	26%	-	0,00%	456	0%	55	0%	253 572
Ba-Phalaborwa	15 569	72%	-	0%	-	0%	-	0%	-	0%	-	0%	2 852	13%	-	0,00%	3 179	15%	-	0%	21 599
Greater Giyani	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0,00%	-	0%	-	0%	-
Greater Letaba	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	238	100%	-	0,00%	-	0%	-	0%	238
Greater Tzaneen	156	4%	6	0%	-	0%	-	0%	-	0%	-	0%	3 087	84%	-	0,00%	421	11%	-	0%	3 670
Maruleng	-	0%	-	0%	-	0%	18	39%	-	0%	-	0%	29	61%	-	0,00%	-	0%	-	0%	47
Mopani	-	0%	125 879	38%	-	0%	-	0%	-	0%	-	0%	209 413	62%	-	0,00%	-	0%	-	0%	335 292
Total	15 724	4%	125 885	35%	-	0%	18	0%	-	0%	-	0%	215 618	60%	-	0,00%	3 600	1%	-	0%	360 846
Elias Mokoaledi	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0,00%	-	0%	-	0%	-
Ephraim Mogale	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0,00%	-	0%	-	0%	-
Tubatse Fetakgomo	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	178	100%	-	0,00%	-	0%	-	0%	178
Makhuduthamaga	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0,00%	-	0%	-	0%	-
Sekhukhune	-	0%	23 915	66%	-	0%	-	0%	-	0%	-	0%	12 424	34%	-	0,00%	-	0%	-	0%	36 339
Total	-	0%	23 915	65%	-	0%	-	0%	-	0%	-	0%	12 602	35%	-	0,00%	-	0%	-	0%	36 517
Makhado	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	9 431	100%	-	0,00%	-	0%	-	0%	9 431
Musina	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0,00%	-	0%	-	0%	-
Collins Chabane	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	20 953	100%	-	0,00%	-	0%	-	0%	20 953
Thulamela	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	35	100%	-	0,00%	-	0%	-	0%	35
Vhembe	-	0%	-	0%	-	0%	(4 003)	-3%	-	0%	-	0%	160 444	103%	-	0,00%	-	0%	-	0%	156 441
Total	-	0%	-	0%	-	0%	(4 003)	-2%	-	0%	-	0%	190 863	102%	-	0,00%	-	0%	-	0%	186 860
Bela Bela	45 863	87%	6 616	13%	-	0%	-	0%	-	0%	-	0%	49	0%	-	0,00%	-	0%	-	0%	52 528
Lephalale	19 697	98%	-	0%	-	0%	-	0%	-	0%	-	0%	301	1%	-	0,00%	129	1%	-	0%	20 127
Modimolle-Mookgopong	1 101 109	91%	28 453	2%	-	0%	-	0%	-	0%	-	0%	77 296	6%	-	0,00%	-	0%	-	0%	1 206 858
Mogalakwena	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	78 175	100%	-	0,00%	-	0%	-	0%	78 175
Thabazimbi	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0,00%	-	0%	-	0%	-
Waterberg	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	63	100%	-	0,00%	-	0%	-	0%	63
Total	1 166 669	86%	35 069	3%	-	0%	-	0%	-	0%	-	0%	155 884	11%	-	0,00%	129	0%	-	0%	1 357 751

Source: National Treasury Local Government Database

Appendix – 10 – Direct Grants

R '000	Municipal Infrastructure Grant		Public Transport Network Grant		Integrated National Electrification Programme (Municipal) Grant		Neighbourhood Development Partnership Grant (Capital Grant)		Rural Road Assets Management Systems Grant		Integrated Urban Development Grant		Local Government Financial Management Grant	
	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality
Blouberg	51 769 000	-	-	-	-	-	-	-	-	-	-	-	2 400 000	-
Capricorn	266 222 000	13 388 819	-	-	-	-	-	-	2 718 000	167 269	-	-	1 000 000	25 000
Lepelle-Nkumpi	63 317 000	-	-	-	-	-	-	-	-	-	-	-	2 000 000	16 667
Molemole	40 820 000	-	-	-	21 930 000	-	-	-	-	-	-	-	2 300 000	-
Polokwane	-	-	267 249 000	9 127	12 573 000	-	44 984 000	-	-	-	413 544 000	29 539 291	2 400 000	198 021
Total	422 128 000	13 388 819	267 249 000	9 127	34 503 000	-	44 984 000	-	2 718 000	167 269	413 544 000	29 539 291	10 100 000	239 688
Ba-phalaborwa	37 141 000	1 679 347	-	-	4 814 000	-	-	-	-	-	-	-	3 100 000	-
Greater Giyani	71 163 000	421 549	-	-	18 029 000	1 018 780	-	-	-	-	-	-	2 400 000	65 259
Greater Lelaba	72 204 000	16 127 240	-	-	17 170 000	726 057	-	-	-	-	-	-	2 000 000	84 449
Greater Tzaneen	111 062 000	7 841 456	-	-	23 930 000	50 936	-	-	-	-	-	-	2 000 000	206 985
Maruleng	40 913 000	160 443	-	-	5 848 000	-	-	-	-	-	-	-	1 850 000	25 000
Mopani	524 667 000	-	-	-	-	-	-	-	2 476 000	-	-	-	3 000 000	-
Total	857 150 000	26 230 035	-	-	69 791 000	1 795 773	-	-	2 476 000	-	-	-	14 350 000	381 693
Elias Motsoaledi	74 314 000	17 389 006	-	-	17 544 000	-	-	-	-	-	-	-	2 850 000	618 605
Ephraim Mogale	48 796 000	-	-	-	614 000	-	-	-	-	-	-	-	3 100 000	-
Tubatse Fetakgomo	109 304 000	405 179	-	-	24 122 000	-	-	-	-	-	-	-	2 550 000	137 652
Makhuduthamaga	72 858 000	2 619 877	-	-	12 431 000	-	-	-	-	-	-	-	1 720 000	-
Sekhukhune	548 555 000	14 880 208	-	-	-	-	-	-	2 571 000	-	-	-	2 400 000	65 280
Total	853 827 000	35 294 270	-	-	54 711 000	-	-	-	2 571 000	-	-	-	12 620 000	821 537
Makhado	105 490 000	14 277 564	-	-	12 506 000	102 549	-	-	-	-	-	-	1 950 000	66 667
Musina	33 559 000	-	-	-	-	-	-	-	-	-	-	-	3 000 000	-
Collins Chabane	96 519 000	-	-	-	19 105 000	-	-	-	-	-	-	-	2 550 000	-
Thulamela	117 147 000	25 868 582	-	-	14 617 000	-	16 425 000	-	-	-	-	-	1 700 000	-
Vhembe	594 505 000	29 671 276	-	-	-	-	-	-	2 524 000	-	-	-	3 000 000	-
Total	947 220 000	69 817 422	-	-	46 228 000	102 549	16 425 000	-	2 524 000	-	-	-	12 200 000	66 667
Bela bela	29 632 000	3 653 830	-	-	20 315 000	-	-	-	-	-	-	-	1 700 000	1 025 671
Lephalale	50 425 000	12 499 478	-	-	-	-	-	-	-	-	-	-	1 700 000	81 417
Mogalakwena	182 540 000	-	-	-	12 976 000	-	-	-	-	-	-	-	2 100 000	-
Modimolle-Mookgop	54 550 000	-	-	-	10 231 000	-	-	-	-	-	-	-	2 650 000	-
Thabazimbi	38 157 000	-	-	-	-	-	-	-	-	-	-	-	3 100 000	-
Waterberg	-	-	-	-	-	-	-	-	2 393 000	-	-	-	1 000 000	-
Total	355 304 000	16 153 308	-	-	43 522 000	-	-	-	2 393 000	-	-	-	12 250 000	1 107 088

Source: National Treasury Local Government Database

Appendix – 10 – Direct Grants

R '000	Expanded Public Works Programme Integrated Grant (Municipality)		Infrastructure Skills Development Grant		Energy Efficiency and Demand Side Management		Municipal Disaster Grant		Total	
	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality
Blouberg	2 005 000	-	-	-	-	-	-	-	56 174 000	-
Capricorn	2 773 000	16 162	-	-	-	-	-	-	272 713 000	13 597 250
Lepelle-Nkumpi	1 756 000	-	-	-	5 000 000	-	-	-	72 073 000	16 667
Molemole	1 386 000	-	-	-	-	-	-	-	66 436 000	-
Polokwane	6 117 000	181 347	8 000 000	166 455	-	-	-	-	754 867 000	30 094 241
Total	14 037 000	197 509	8 000 000	166 455	5 000 000	-	-	-	1 222 263 000	43 708 158
Ba-phalaborwa	1 769 000	-	-	-	-	-	-	-	41 955 000	1 679 347
Greater Giyani	3 348 000	-	-	-	4 000 000	-	-	-	89 192 000	1 505 588
Greater Letaba	1 874 000	387 000	-	-	5 000 000	-	-	-	89 374 000	17 324 746
Greater Tzaneen	5 011 000	-	-	-	5 000 000	-	-	-	134 992 000	8 099 377
Maruleng	1 616 000	-	-	-	-	-	-	-	46 761 000	185 443
Mopani	6 799 000	-	-	-	-	-	-	-	529 619 000	-
Total	20 417 000	387 000	-	-	14 000 000	-	-	-	978 184 000	28 794 501
Elias Mokoaledi	2 609 000	397 928	-	-	4 000 000	-	-	-	91 858 000	18 405 539
Ephraim Mogale	1 549 000	-	-	-	-	-	-	-	49 410 000	-
Tubatse Fetakgomo	1 742 000	286 531	-	-	-	-	-	-	133 426 000	829 362
Makhuduthamaga	2 348 000	-	-	-	-	-	-	-	85 289 000	2 619 877
Sekhukhune	10 676 000	-	-	-	-	-	-	-	553 697 000	14 945 488
Total	18 924 000	684 459	-	-	4 000 000	-	-	-	946 653 000	36 800 266
Makhado	2 560 000	213 333	-	-	-	-	-	-	117 996 000	14 660 113
Musina	1 975 000	-	-	-	-	-	-	-	33 559 000	-
Collins Chabane	1 725 000	-	-	-	-	-	-	-	115 624 000	-
Thulamela	3 683 000	-	7 000 000	447 736	4 000 000	-	-	-	148 189 000	26 316 318
Vhembe	5 114 000	1 720 845	4 800 000	141 130	-	-	-	-	599 553 000	31 533 251
Total	15 057 000	1 934 178	11 800 000	588 866	4 000 000	-	-	-	1 055 454 000	72 509 682
Bela bela	1 502 000	-	-	-	-	-	-	-	49 947 000	4 679 501
Lephalale	1 311 000	13 760	-	-	4 000 000	-	-	-	50 425 000	12 594 655
Mogalakwena	1 610 000	-	-	-	-	-	-	-	195 516 000	-
Modimolle-Mookgosi	1 641 000	-	-	-	-	-	-	-	64 781 000	-
Thabazimbi	1 360 000	-	-	-	-	-	-	-	38 157 000	-
Waterberg	1 200 000	-	-	-	-	-	-	-	4 786 000	-
Total	8 624 000	13 760	-	-	4 000 000	-	-	-	426 093 000	17 274 156

Source: National Treasury Local Government Database

Appendix – 11 – Schedule 5B Conditional Grants

R '000	Regional Bulk Infrastructure Grant (Schedule 5B)		Water Services Infrastructure Grant (Schedule 5B)		Total (Schedule 5B)	
	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality
Blouberg	-	-	-	-	-	-
Capricorn	-	-	107 000 000	4 914 033	107 000 000	4 914 033
Lepelle-Nkumpi	-	-	-	-	-	-
Molemole	-	-	-	-	-	-
Polokwane	126 013 000	-	76 000 000	-	202 013 000	-
Total	126 013 000	-	183 000 000	4 914 033	309 013 000	4 914 033
Ba-phalaborwa	-	-	-	-	-	-
Greater Giyani	-	-	-	-	-	-
Greater Letaba	-	-	-	-	-	-
Greater Tzaneen	-	-	-	-	-	-
Maruleng	-	-	-	-	-	-
Mopani	-	-	47 998 000	-	47 998 000	-
Total	-	-	47 998 000	-	47 998 000	-
Elias Motsoaledi	-	-	-	-	-	-
Ephraim Mogale	-	-	-	-	-	-
Tubatse Fetakgomo	-	-	-	-	-	-
Makhuduthamaga	-	-	-	-	-	-
Sekhukhune	-	-	43 963 000	-	43 963 000	-
Total	-	-	43 963 000	-	43 963 000	-
Makhado	-	-	-	-	-	-
Musina	-	-	-	-	-	-
Collins Chabane	-	-	-	-	-	-
Thulamela	-	-	-	-	-	-
Vhembe	-	-	78 605 000	17 184 440	78 605 000	17 184 440
Total	-	-	78 605 000	17 184 440	78 605 000	17 184 440
Bela bela	-	-	45 000 000	274 760	45 000 000	274 760
Lephalale	-	-	39 147 000	-	39 147 000	-
Mogalakwena	-	-	46 000 000	-	46 000 000	-
Modimolle-Mookgop	-	-	-	-	-	-
Thabazimbi	-	-	-	-	-	-
Waterberg	-	-	-	-	-	-
Total	-	-	130 147 000	274 760	85 147 000	-

Source: National Treasury Local Government Database

Appendix – 11 – Schedule 6B Conditional Grants

R '000	Regional Bulk Infrastructure Grant (Schedule 6B)		Integrated National Electrification Programme (Eskom) Grant (Schedule 6B)		Neighbourhood Development Partnership Grant (Technical Assistance)		Water Services Infrastructure Grant (Schedule 6B)		Municipal Systems Improvement Grant (Schedule 6B)		Total (Schedule 6B)	
	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality
Blouberg	-	-	4 304 000	-	-	-	-	-	-	-	4 304 000	-
Capricorn	-	-	-	-	-	-	-	-	1 544 000	-	1 544 000	-
Lepelle-Nkumpi	-	-	39 385 000	-	-	-	-	-	-	-	39 385 000	-
Molemole	-	-	4 218 000	-	-	-	-	-	-	-	4 218 000	-
Polokwane	-	-	41 312 000	-	1 000 000	-	-	-	-	-	42 312 000	-
Total	-	-	89 219 000	-	1 000 000	-	-	-	1 544 000	-	91 763 000	-
Ba-phalaborwa	-	-	2 038 000	-	-	-	-	-	-	-	2 038 000	-
Greater Giyani	-	-	11 106 000	-	-	-	-	-	-	-	11 106 000	-
Greater Letaba	-	-	2 097 000	-	-	-	-	-	-	-	2 097 000	-
Greater Tzaneen	-	-	19 389 000	-	-	-	-	-	-	-	19 389 000	-
Maruleng	-	-	1 750 000	-	-	-	-	-	-	-	1 750 000	-
Mopani	365 407 000	-	-	-	-	-	93 310 000	-	2 498 000	-	461 215 000	-
Total	365 407 000	-	36 380 000	-	-	-	93 310 000	-	2 498 000	-	497 595 000	-
Elias Motsoaledi	-	-	8 303 000	-	-	-	-	-	-	-	8 303 000	-
Ephraim Mogale	-	-	9 372 000	-	-	-	-	-	-	-	9 372 000	-
Tubatse Fetakgomo	-	-	5 908 000	-	1 500 000	-	-	-	-	-	7 408 000	-
Makhuduthamaga	-	-	13 160 000	-	-	-	-	-	-	-	13 160 000	-
Sekhukhune	125 000 000	-	-	-	-	-	63 531 000	-	1 175 000	-	189 706 000	-
Total	125 000 000	-	36 743 000	-	1 500 000	-	63 531 000	-	1 175 000	-	227 949 000	-
Makhado	-	-	19 550 000	-	-	-	-	-	-	-	19 550 000	-
Musina	-	-	1 464 000	-	-	-	-	-	-	-	1 464 000	-
Collins Chabane	-	-	11 719 000	-	2 000 000	-	-	-	-	-	13 719 000	-
Thulamela	-	-	25 470 000	-	800 000	-	-	-	-	-	26 270 000	-
Vhembe	147 254 000	-	-	-	-	-	-	-	2 498 000	-	149 752 000	-
Total	147 254 000	-	58 203 000	-	2 800 000	-	-	-	2 498 000	-	210 755 000	-
Bela bela	-	-	77 000	-	-	-	-	-	-	-	77 000	-
Lephalale	-	-	16 934 000	-	-	-	102 954 000	-	-	-	119 888 000	-
Mogalakwena	115 000 000	-	23 474 000	-	-	-	-	-	-	-	138 474 000	-
Modimolle-Mookgosi	-	-	385 000	-	-	-	102 954 000	-	-	-	103 339 000	-
Thabazimbi	-	-	1 496 000	-	-	-	67 224 000	-	-	-	68 720 000	-
Waterberg	-	-	-	-	-	-	-	-	12 428 000	-	12 428 000	-
Total	115 000 000	-	42 366 000	-	-	-	273 132 000	-	12 428 000	-	442 926 000	-

Source: National Treasury Local Government Database