



LIMPOPO

PROVINCIAL GOVERNMENT
REPUBLIC OF SOUTH AFRICA

PROVINCIAL TREASURY

**Consolidated MFMA Section 71 report for the quarter ending
30 June 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
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 (Act No.97 of 1997), the annual Division of Revenue Act and the Public Finance Management Act; and
- (c) Enforce compliance with measures established in terms of section 216 (1) of the Constitution, including those established in terms of this Act.

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

2 Purpose

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

3 Background

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

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

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

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

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

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

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

This report provides a high-level review of the budget implementation for the Limpopo municipalities for the quarter ending 30 June 2024.

4 Key highlights – For June 2024

- **Billed Revenue**

The overall year to date (June 2024) provincial operating revenue performance was reported as R23.5 billion or 88 percent of the year-to-date operating revenue budget of R26.771 billion. A total of 21 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 74 percent, which is R5.246 billion spending against R7.089 billion annual budget allocation. The rollover applications made on grants for the financial year 2020/2021 for use in 2021/2022 financial year were high at a value of R387 million. The rollover applications for 2021/2022 stood at R421 million, an increase of 8 percent (R34 million) compared to previous year. Furthermore only 25% (R103 million) of the R421 million was approved by National Treasury. The rollover application for 2022/2023 for use in 2023/2024 amounted to R491 million showing an increase of 1.9 percent when compared to previous financial year. A total amount of R191 million was approved by National Treasury resulting in a loss of 61 percent (R299 million) of the applied rollover.

In the previous financial year, it was observed that the MIG spending reports sent to CoGHSTA monthly are significantly different to the information that is being reported to the National Treasury Local government database as such special attention and focus is provided through quarterly engagements between CoGHSTA, LPT and municipalities on MIG spending. This inconsistency increases the risk of municipalities losing their funds during the roll-over applications, as assessments would be based on the incorrect and incomplete information reported in the NT system.

- Capital Expenditure

Overall actual capital expenditure stood at 79 percent of the year-to-date budget of R7.779 billion. A total of 4 municipalities exceeded the year to date spending (Polokwane, Musina, Waterberg and Mogalakwena).

- Debtors/Accounts Receivables

The debtors' book for municipalities in the province stood at R17.624 billion with 90 percent of the amount over 90 days and thus unlikely to be collectable. Mopani district has the Highest Debtors reported at R4.914 billion with Sekhukhune district reporting the lowest at R1.316 billion. A total of 4 municipalities did not submit their debtors' strings for the period under review (Maruleng, Ephraim Mogale, Musina and Modimolle-Mookgophong). The following 6 municipalities did not submit their Household debtors for the period under review (Molemole, Maruleng, Ephraim Mogale, Musina, Modimolle-Mookgophong and Waterberg). Detailed information on debtors is provided in Appendices 6 and 7.

The Debtors customer group with the highest debt remains to be households at 73 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

Creditors age analysis shows that municipalities are not paying suppliers within the legislated 30 day period. The period under review indicates that 37 percent (R1.297 million) is due to creditors under 0 to 30 days with 55 percent (R1.917 billion) being debt over 90 days. The creditors category with the highest debt reported is bulk electricity at 46 percent (R1.617 billion) followed by trade creditors at 44 percent (R1.533 million) which is concerning as it indicates that municipalities are struggling to settle the creditors raised through service delivery implementation.

Waterberg district reported the highest average creditors at 60 percent (R2.093 billion) of total creditors. Capricorn district reported the lowest average creditors at 7 percent (R257.590 million) of total Creditors. Elias Motsoaledi has not reported any amounts owed to creditors which appears to be misrepresentation that distorts reasonable analysis.

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

- Funding Mix

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

- Repairs and Maintenance

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

- 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 30 June 2024.

Table 1: MSCOA - Summary - Upload and Segment Validation

M12	Phase 1 Outstanding	Phase 1	Phase 2	Total	Segment Correct Percent
		Segment Errors	Submission Errors		
IMQ4	0	0	0	27	100
CR12	0	0	0	27	100
DB12	0	0	0	27	100
BMQ4	0	0	0	27	100
M12	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 12-month period ending June 2024 in the 2023/24 financial year. The consolidated report assesses the in-year financial performance of the municipalities against the budgeted revenue and expenditure. The assessment of the in-year financial performance is based on the s71 returns which include capital and operating budgets as well as debtors, creditors, cash flow and grants that were submitted by municipalities. The focus of this assessment is on the credible implementation of municipal budgets in relation to the IDP and SDBIP objectives.

6.1 Consolidated Budget Performance

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

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

Summary - Table C4 Quarterly Budgeted Financial Performance (All) for 4th Quarter ended 30 June 2024

Description	2022/23	Budget year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Q4 June Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
Revenue									
Exchange Revenue									
Service charges - Electricity	3 590 312	5 010 898	5 047 265	1 210 409	3 956 046	5 047 265	(1 091 219)	(22)	5 047 265
Service charges - Water	1 722 380	2 236 229	2 085 303	304 080	1 031 948	2 085 303	(1 053 355)	(51)	2 085 303
Service charges - Waste Water Management	330 250	400 766	370 177	100 223	356 920	370 177	(13 257)	(4)	370 177
Service charges - Waste Management	423 085	438 030	482 668	115 883	464 580	482 668	(18 088)	(4)	482 668
Sale of Goods and Rendering of Services	89 549	461 007	357 010	46 630	126 191	357 010	(230 819)	(65)	357 010
Agency services	132 538	169 636	164 102	29 709	89 123	164 102	(74 979)	(46)	164 102
Interest	28 591	24 308	39 370	17 324	47 278	39 370	7 908	20	39 370
Interest earned from Receivables	641 280	629 273	650 345	209 552	792 406	650 345	142 060	22	650 345
Interest earned from Current and Non Current Assets	392 577	308 746	477 827	136 619	572 362	477 827	94 535	20	477 827
Dividends	1 510			76	76		76		
Rent on Land	967	407	796	281	817	796	21	3	796
Rental from Fixed Assets	46 146	27 684	28 355	9 564	32 937	28 355	4 582	16	28 355
Licence and permits	74 201	69 503	80 329	5 260	57 437	80 329	(22 891)	(28)	80 329
Operational Revenue	473 044	294 537	368 701	41 921	124 653	368 701	(244 048)	(66)	368 701
Non-Exchange Revenue									
Property rates	2 200 822	2 523 480	2 588 244	577 905	2 414 954	2 588 244	(173 289)	(7)	2 588 244
Surcharges and Taxes	10 659	315	315	3 296	10 548	315	10 234	3 250	315
Fines, penalties and forfeits	294 822	237 303	236 759	26 443	146 083	236 759	(90 676)	(38)	236 759
Licences or permits	44 334	74 346	44 504	6 553	28 565	44 504	(15 939)	(36)	44 504
Transfer and subsidies - Operational	12 491 021	13 424 979	13 471 660	261 062	12 985 677	13 471 660	(485 983)	(4)	13 471 660
Interest	319 546	225 771	269 379	47 836	253 463	269 379	(15 916)	(6)	269 379
Fuel Levy									
Operational Revenue				792	792		792		
Gains on disposal of Assets	39 113	5 175	7 575	7 127	6 770	7 575	(805)	(11)	7 575
Other Gains	268 581		833	19 400	20 500	833	19 667	2 360	833
Discontinued Operations	822			317	317		317		
Total Revenue (excluding capital transfers and contributions)	23 616 149	26 562 393	26 771 517	3 178 263	23 520 443	26 771 517	(3 251 074)	(12)	26 771 517
Expenditure									
Employee related costs	6 960 028	7 962 987	7 772 628	1 849 929	7 205 434	7 772 628	(567 194)	(7)	7 772 628
Remuneration of councillors	531 094	587 888	606 252	141 923	578 567	606 252	(27 685)	(5)	606 252
Bulk purchases - electricity	2 909 797	3 603 936	3 564 330	936 737	3 296 047	3 564 330	(268 284)	(8)	3 564 330
Inventory consumed	1 448 073	1 697 628	1 791 143	444 880	1 518 155	1 791 143	(272 988)	(15)	1 791 143
Debt impairment	2 026 181	1 725 223	1 546 946	61 478	264 160	1 546 946	(1 282 785)	(83)	1 546 946
Depreciation and amortisation	2 742 270	2 482 196	2 309 614	703 766	2 789 650	2 309 614	480 036	21	2 309 614
Interest	346 541	235 608	222 658	35 235	121 630	222 658	(101 028)	(45)	222 658
Contracted services	3 679 126	3 846 363	4 693 675	1 383 509	4 495 429	4 693 675	(198 246)	(4)	4 693 675
Transfers and subsidies	143 045	113 361	134 617	49 429	124 294	134 617	(10 322)	(8)	134 617
Irrecoverable debts written off	998 237	380 438	660 992	301 829	562 116	660 992	(98 876)	(15)	660 992
Operational costs	2 416 860	2 644 585	2 947 401	733 346	2 575 660	2 947 401	(371 741)	(13)	2 947 401
Losses on disposal of Assets	736 025	18 197	15 815	(398)	(7 402)	15 815	(23 217)	(147)	15 815
Other Losses	144 520	20 847	52 797	4 187	4 381	52 797	(48 415)	(92)	52 797
Total Expenditure	25 081 796	25 319 257	26 318 867	6 645 850	23 528 121	26 318 867	(2 790 746)	(11)	26 318 867
Surplus/(Deficit)	(1 465 647)	1 243 136	452 650	(3 467 587)	(7 678)	452 650	(460 329)	(102)	452 650
Transfers and subsidies - capital (monetary allocations)	4 547 161	5 047 017	5 546 539	1 974 637	5 392 683	5 546 539	(153 857)	(3)	5 546 539
Transfers and subsidies - capital (in-kind)	45 722	299	20	34 692	70 919	20	70 900	361 843	20
Surplus/(Deficit) after capital transfers and contributions	3 127 236	6 290 453	5 999 209	(1 458 258)	5 455 923	5 999 209	(543 286)	(9)	5 999 209
Income Tax									
Surplus/(Deficit) after income tax	3 127 236	6 290 453	5 999 209	(1 458 258)	5 455 923	5 999 209	(543 286)	(9)	5 999 209
Share of Surplus/Deficit attributable to Joint Venture									
Share of Surplus/Deficit attributable to Minorities									
Surplus/(Deficit) attributable to municipality	3 127 236	6 290 453	5 999 209	(1 458 258)	5 455 923	5 999 209	(543 286)	(9)	5 999 209
Share of Surplus/Deficit attributable to Associate									
Intercompany/Parent subsidiary transactions	651								
Surplus/(Deficit) for the year	3 127 887	6 290 453	5 999 209	(1 458 258)	5 455 923	5 999 209	(543 286)	(9)	5 999 209

Source: National Treasury Local Government Database

For the 12-month period ending 30 June 2024, Consolidated Total Revenue (excluding capital transfers and contributions) of R23.520 billion was recognised against Year-to-Date (YTD) budget of R26.772 billion. During the same period Consolidated Expenditure was reported at R23.528 billion against the YTD budget of R26.319 billion resulting in underperformance of 10.6 percent on expenditure. The consolidated net surplus for the 12-month period, after capital transfers and contributions was R5.456 billion.

6.1.1 Operating Revenue

Municipalities have on average raised R23.520 billion or 88 percent of the year-to-date operating revenue budget of R26.771 billion. Based on the strings submitted, Transfers reported the highest source of revenue at 55 percent of the total operating revenue at a rand value of R12.986 billion.

Table 3 below presents the extract of sequential performance and state of the revenue sources for the period ending 30 June 2024.

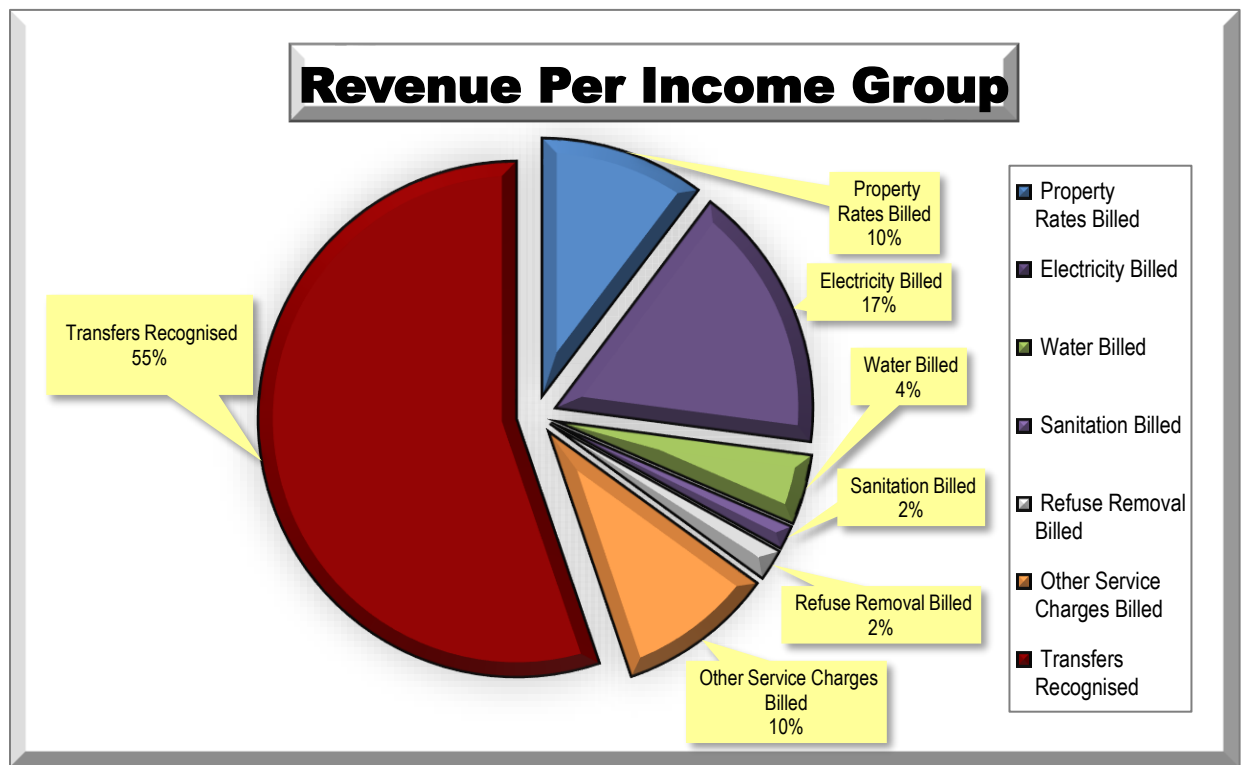
Table 3: Total Revenue contribution per Income Source

Rating	Revenue Source	R thousands	Percent
1	Transfers Recognised	12 985 677	55%
2	Electricity Billed	3 956 046	17%
3	Property Rates Billed	2 414 954	10%
4	Other Revenue	2 310 317	10%
5	Water Billed	1 031 948	4%
6	Refuse Removal Billed	464 580	2%
7	Sanitation Billed	356 920	2%
Totals		23 520 443	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, Greater Letaba, Maruleng and Musina are not water authorities. These municipalities have however reported water revenue. Municipalities are required to verify figures reported for completeness and accuracy and to ensure that there is alignment between figures presented in Municipal Council and figures reported to National Treasury LG database.

6.1.2 Operating expenditure

For the period ending 30 June 2024, total operating expenditure amounted to R23.528 billion or 89 percent against the year-to-date budget of R26.319 billion. The consolidated

actual Employee related cost is less than the budget by R567 million, and Electricity bulk purchases (less by R268 million), Inventory Consumables (down by R273 million), Contracted services (down by R198 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 30 June 2024.

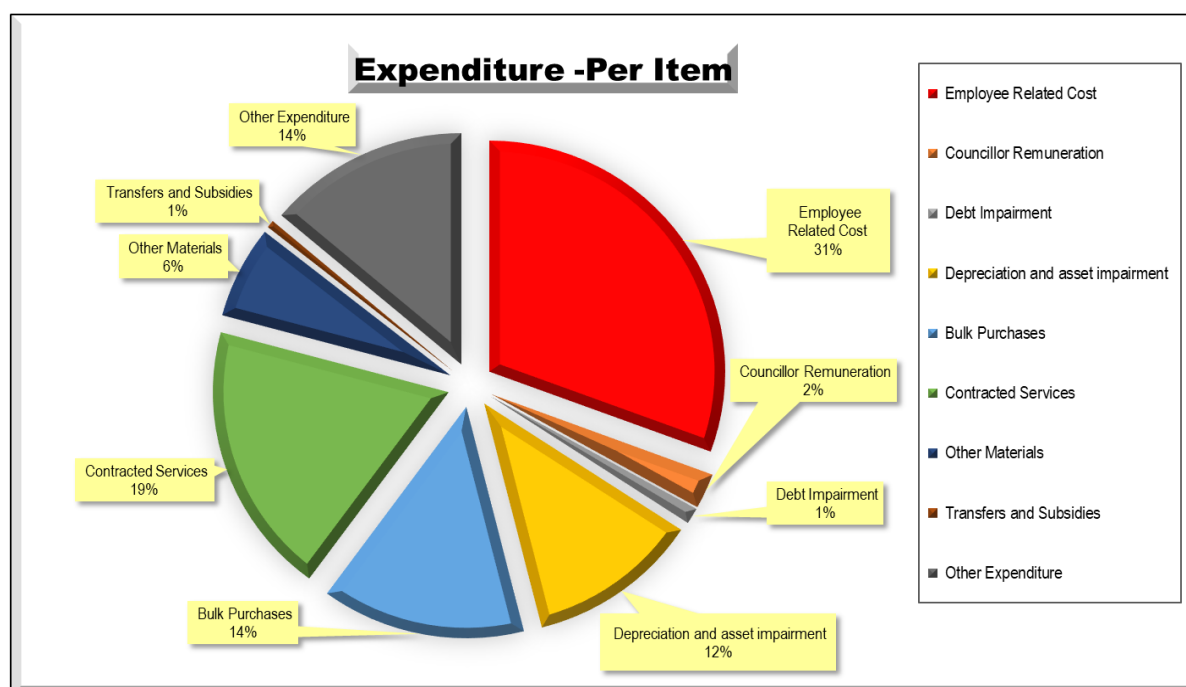
Table 4: Total expenditure contribution per Expenditure Type

Rating	Expenditure Item	R thousands	Percent
1	Employee Related Cost	7 205 434	31%
2	Contracted Services	4 495 429	19%
3	Bulk Purchases	3 296 047	14%
4	Other Expenditure	3 256 385	14%
5	Depreciation and asset impairment	2 789 650	12%
6	Inventory Consumed	1 518 155	6%
7	Councilor r Remuneration	578 567	2%
8	Debt Impairment	264 160	1%
9	Transfers and Subsidies	124 294	1%
Totals		23 528 121	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 June 2024 with consolidated surplus cash and cash equivalent of R18.444 billion. The Cash and cash equivalents at beginning of the year were R3.695 billion. A net increase in cash and cash equivalents of R14.749 billion was realised. The Cash flow data strings however remains a cause of concern on accuracy of figures uploaded to the National Treasury database.

6.2 Financial Performance – District Breakdown

This section summarizes the revenue and expenditure performance per district.

6.2.1 Operating Revenue per district

Table 5 below shows the operating revenue performance broken down per district and the main revenue items for the period ending 30 June 2024.

Table 5: Operating Revenue per district

R thousands	Operating Revenue					Exchange Revenue					Non Exchange Revenue	
	Original Budget	Adjusted Budget	YTD Budget	YTD Actual	% of year to date Budget	Electricity Billed	Water Billed	Sanitation Billed	Refuse Removal Billed	Other Revenue	Property Rates Billed	Transfers Recognised
Capricorn	7 254 440	7 250 299	7 250 299	6 482 366	89%	1 421 442	328 072	174 499	154 570	562 628	742 865	3 098 291
Mopani	5 336 295	5 529 220	5 529 220	5 000 469	90%	974 373	113 382	23 632	88 482	420 578	612 012	2 768 011
Sekhukhune	3 702 873	3 783 997	3 783 997	3 578 297	95%	162 369	72 716	16 173	44 970	393 228	333 212	2 555 630
Vhembe	5 926 044	5 804 872	5 804 872	4 887 405	84%	600 603	257 441	2 712	71 448	444 342	282 521	3 228 338
Waterberg	4 342 741	4 403 128	4 403 128	3 571 906	81%	797 260	260 337	139 904	105 112	489 541	444 345	1 335 407
Totals	26 562 393	26 771 517	26 771 517	23 520 443	88%	3 956 046	1 031 948	356 920	464 580	2 310 317	2 414 954	12 985 677

Source: National Treasury Local Government Database

As at 30 June 2024 the original total operating revenue budget for the province stood at R26.562 billion. The year-to-date revenue budget stands at R26.771 billion as at 30 June 2024 of which R23.520 billion was realised.

Sekhukhune district municipalities realised the highest year-to-date revenue against its budget at 95 percent of the year to date. The second highest revenue raised was by Mopani district at 90 percent with Capricorn, Vhembe and Waterberg respectively recording 89, 84 & 81 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 30 June 2024.

Table 6: Operating Expenditure per district

<i>Operating Expenditure Per District -M12 June 2024</i>														
R thousands	Original Budget	Adjusted Budget	YTD Budget	YTD Actual	% of Budget	Employee Related Cost	Councillor Remuneration	Debt Impairment	Depreciation and asset impairment	Bulk Purchases	Contracted Services	Inventory Consumed	Transfers and Subsidies	Other Expenditure
Capricorn	6 759 892	7 026 139	7 026 139	6 960 848	99%	1 733 426	118 071		1 423 712	1 083 588	1 189 650	322 521	15 480	1 074 401
Mopani	5 237 712	5 426 944	5 426 944	4 603 892	85%	1 414 585	135 063		536 192	706 858	673 029	471 931	50 505	615 728
Sekhukhune	3 469 930	3 768 388	3 768 388	3 438 759	91%	1 039 005	127 597	114 230	191 330	136 256	1 107 559	155 370	33 299	534 114
Vhembe	5 552 588	5 732 316	5 732 316	4 741 188	83%	1 784 852	120 195	116 553	472 966	466 834	944 303	342 921	24 223	468 341
Waterberg	4 299 134	4 365 081	4 365 081	3 783 434	87%	1 233 566	77 641	33 378	165 450	902 510	580 889	225 412	787	563 800
Total	25 319 257	26 318 867	26 318 867	23 528 121	89%	7 205 434	578 567	264 160	2 789 650	3 296 047	4 495 429	1 518 155	124 294	3 256 385

Source: National Treasury Local Government Database

The original total operating expenditure budget for the province stands at R25.319 billion. The aggregate year-to-date expenditure budget stands at R26.318 billion as at 30 June 2024 of which R23.528 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 99 percent with Vhembe district being the lowest at 83 percent. Sekhukhune, Waterberg and Mopani respectively recorded 91, 87 and 85 percent expenditure of the year to date budget.

6.2.3 Capital spending and sources of finance

Table 7: Capital Expenditure per district

<i>Capital Expenditure Per District -M12 June 2024</i>													
R'thousands	Original Budget	Adjusted Budget	Year To Date Budget	YTD Actual	% of Budget	Energy Sources	Water Management	Waste Water Management	Waste Management (Refuse)	Municipal governance and	Community and public safety	Economic and environmental services	Other
Capricorn	1 676 427	1 836 479	1 836 479	1 538 007	84%	50 089	794 559	215 713	8 173	31 959	48 714	388 800	
Mopani	1 199 152	1 311 310	1 311 310	1 053 575	80%	88 035	398 264		885	38 269	55 247	472 875	
Sekhukhune	1 293 238	1 413 136	1 413 136	1 121 728	79%	38 014	413 158		3 623	101 667	12 376	552 890	
Vhembe	2 149 310	2 057 876	2 057 876	1 571 077	76%	97 671	72 082	101 834	28 346	93 047	83 639	1 094 458	
Waterberg	839 134	1 160 564	1 160 564	888 961	77%	61 413	482 356	116 169	57 166	10 767	12 521	147 400	1 168
Total	7 157 260	7 779 365	7 779 365	6 173 348	79%	335 222	2 160 420	433 716	98 192	275 709	212 497	2 656 424	1 168

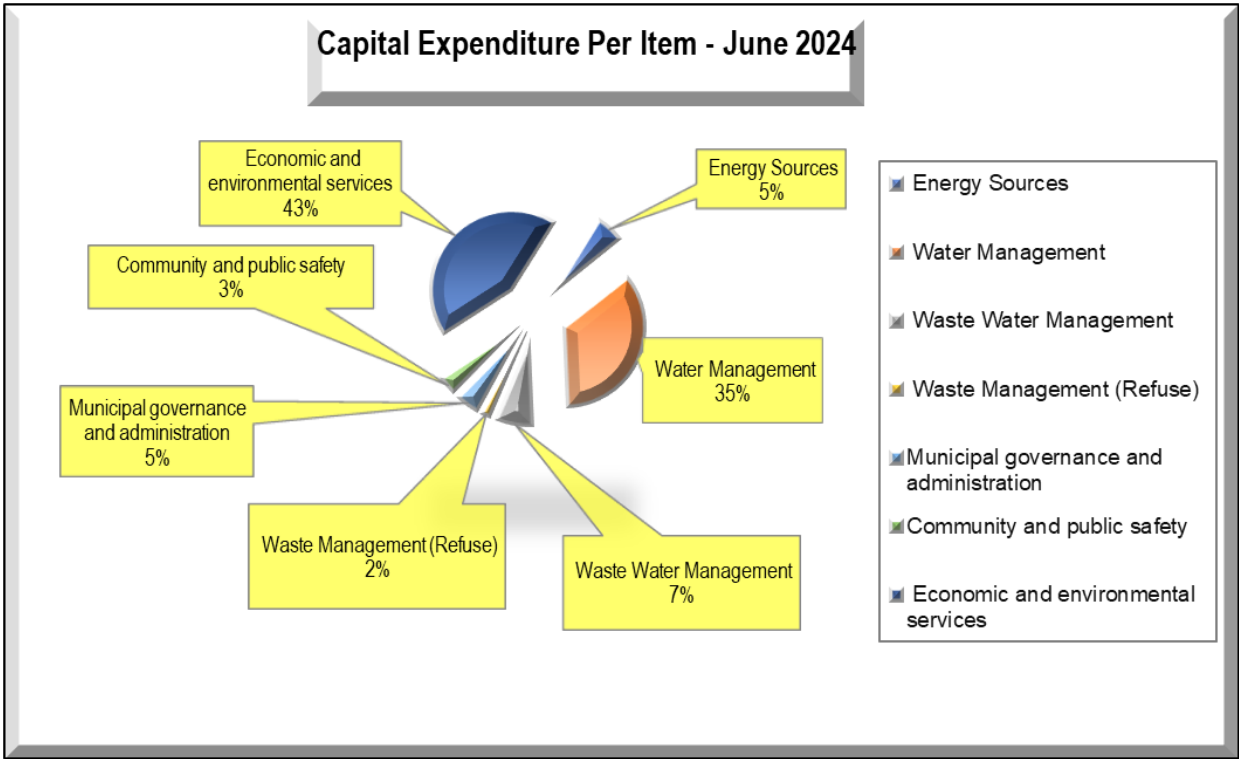
Source: National Treasury Local Government Database

The original capital budget for municipalities in the province stood at R7.157 billion with a reported year-to-date adjusted capital budget of R7.779 billion. Actual year to date spending stands at R6.173 billion being 79 percent of the year-to-date budget.

Capricorn district reflected the highest capital expenditure against the budget at 84 percent with Vhembe district recording the lowest at 76 percent. Mopani, Sekhukhune & Waterberg respectively recorded 80, 79 & 77 percent. Detailed capital expenditure for each municipality is shown in Appendix – 4.

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

Figure 3: Capital Expenditure Per Item



Source: National Treasury Local Government Database

Economic and Environmental services which comprises of expenditure that relates to road transport, environmental protection, planning and development make up the largest portion year-to-date capital expenditure at 43 percent. Water management is the second highest at 35 percent with Waste Water management, Energy sources, Municipal governance and administration, Community and public safety & Waste management respectively recording 7,5,5,3 & 2 percent.

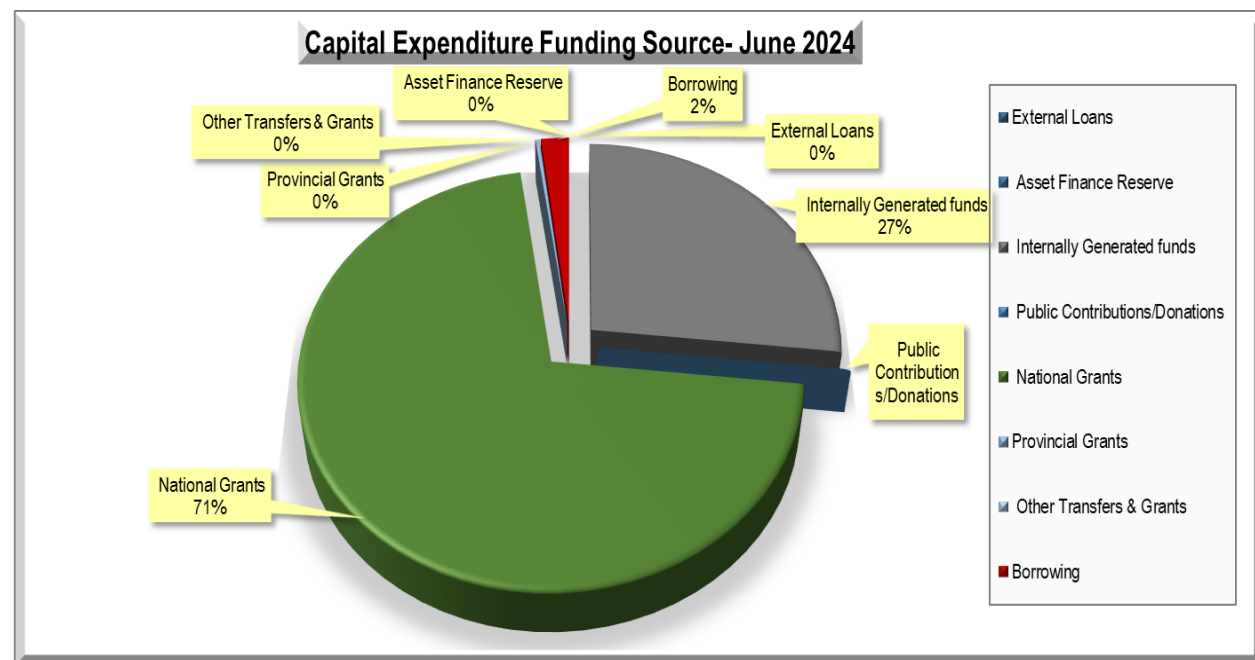
Table 8 below further provides for the sources to finance to the above capital expenditure for 12-month period ending 30 June 2024 of 2023/24 financial year.

Table 8: Source of Finance for Capital Expenditure

<i>Capital Sources of Finance per District - M12 June 2024</i>															
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		
Capricorn	1 676 427	1 836 479	1 836 479	1 538 007	84%	-	-	363 246	-	1 174 760	-	-	-	-	-
Mopani	1 199 152	1 311 310	1 311 310	1 053 575	80%	-	-	293 631	-	756 028	-	-	-	3 915	-
Sekhukhune	1 293 238	1 413 136	1 413 136	1 121 728	79%	-	-	308 255	-	728 174	15 983	-	731	43 478	-
Vhembe	2 149 310	2 057 876	2 057 876	1 571 077	76%	-	-	631 096	-	928 493	-	-	-	-	-
Waterberg	839 134	1 160 564	1 160 564	888 961	77%	-	-	51 319	-	799 542	-	-	-	-	-
Total	7 157 260	7 779 365	7 779 365	6 173 348	79%	-	-	1 647 548	-	4 386 997	15 983	-	731	47 393	-

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 29 percent (R1.647 billion) of the year-to-date actual capital funding of R6.173 billion with grants making up 71 percent (R4.387 billion) of year-to-date capital expenditure. Most municipalities cannot afford to take up loans to fund their capital expenditures due to the inability to afford the repayments as well as declining cash flows. The municipalities that

can afford to take up borrowing show no appetite due to the volatile economy where the risk of reduction in the equitable share is an ever-present danger. Detailed Capital source of Finance is shown in Appendix – 3.

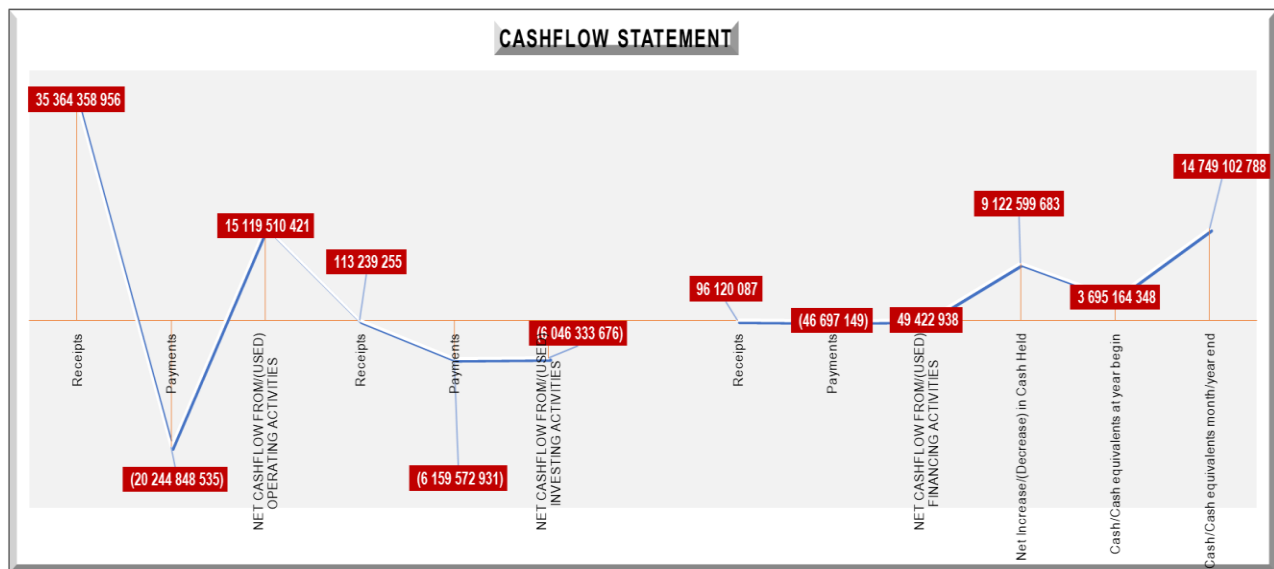
6.2.4 Cash Flow

Table 9: Cash Flow

Cashflow M12 June 2024												
R thousands	Cashflow from Operating Activities			Cashflow from Investing Activities			Cashflow from Financing Activities			Net Increase/(Decrease) in Cash Held	Cash/Cash equivalents at year begin	Cash/Cash equivalents month/year end
	Receipts	Payments	NET CASHFLOW FROM/(USED) OPERATING ACTIVITIES	Receipts	Payments	NET CASHFLOW FROM/(USED) INVESTING ACTIVITIES	Receipts	Payments	NET CASHFLOW FROM/(USED) FINANCING ACTIVITIES			
Capricorn	9 031 601	(6 224 517)	2 807 084	(4 923)	(1 545 537)	(1 550 461)	-	-	-	1 256 624	1 442 806	2 684 869
Mopani	11 076 539	(3 467 223)	7 609 317	95 420	(954 839)	(859 418)	-	(33 763)	(33 763)	6 716 136	324 274	7 498 761
Sekhukhune	4 046 718	(4 186 787)	(140 069)	(53 453)	(1 029 854)	(1 083 306)	96 120	(8 893)	87 227	(1 136 148)	257 267	587 721
Vhembe	5 630 267	(3 583 612)	2 046 655	75 569	(1 679 875)	(1 604 306)	-	-	-	442 349	1 567 788	1 995 918
Waterberg	5 579 233	(2 782 710)	2 796 523	626	(949 468)	(948 842)	-	(4 041)	(4 041)	1 843 639	103 030	1 981 833
Total	35 364 359	(20 244 849)	15 119 510	113 239	(6 159 573)	(6 046 334)	96 120	(46 697)	49 423	9 122 600	3 695 164	14 749 103

Source: National Treasury Local Government Database

Figure 5: Cash flow Statement



Source: National Treasury Local Government Database

The cash flow mapping still need not completely accurate. 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 in year.

The Cash and cash equivalents at beginning of the year were R3.695 billion. A net increase in cash and cash equivalents amounting to R14.749 billion was realised during the period under review. It is noted however that the cash flow balance is out of balance by R12.817 billion.

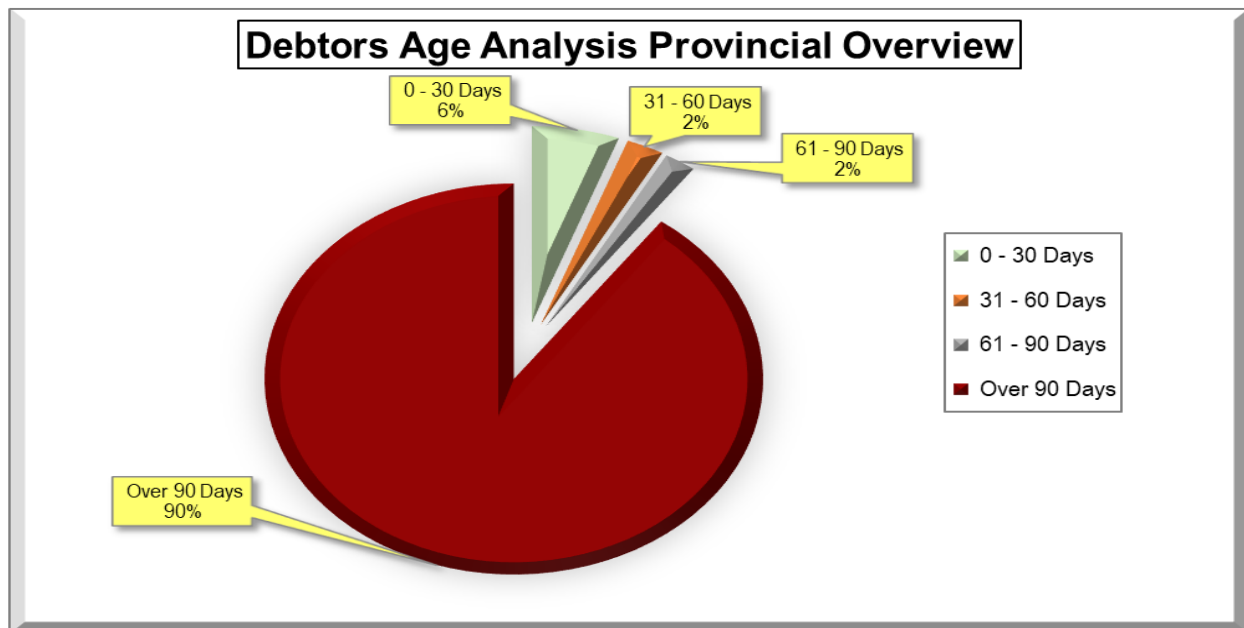
6.2.5 Debt Management

Table 10: Debtors Age Analysis

Debtors Detail - M12 June 2024									
R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total
	Total	%	Total	%	Total	%	Total	%	Total
Capricorn	240 013	6%	118 651	3%	102 251	2%	3 834 904	89%	4 295 819
Mopani	257 149	5%	35 984	1%	72 666	1%	4 547 839	93%	4 913 638
Sekhukhune	77 140	6%	35 808	3%	34 800	3%	1 167 937	89%	1 315 685
Vhembe	190 762	5%	83 288	2%	77 374	2%	3 305 967	90%	3 657 391
Waterberg	226 420	7%	150 323	4%	73 000	2%	2 992 637	87%	3 442 380
Total	991 484	6%	424 054	2%	360 091	2%	15 849 284	90%	17 624 913

Source: National Treasury Local Government Database

Figure 6: Debtors Age Analysis - Provincial Overview



Source: National Treasury Local Government Database

Figure 6 reveals that 90 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 93 percent with Waterberg being the lowest at 87 percent. Vhembe, Capricorn and Sekhukhune respectively recorded 99,89 & 89 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. Blouberg municipality as stated in section 4 of the report did not provide their debtors book information and thus the reported debtor amounts are understated and misrepresented.

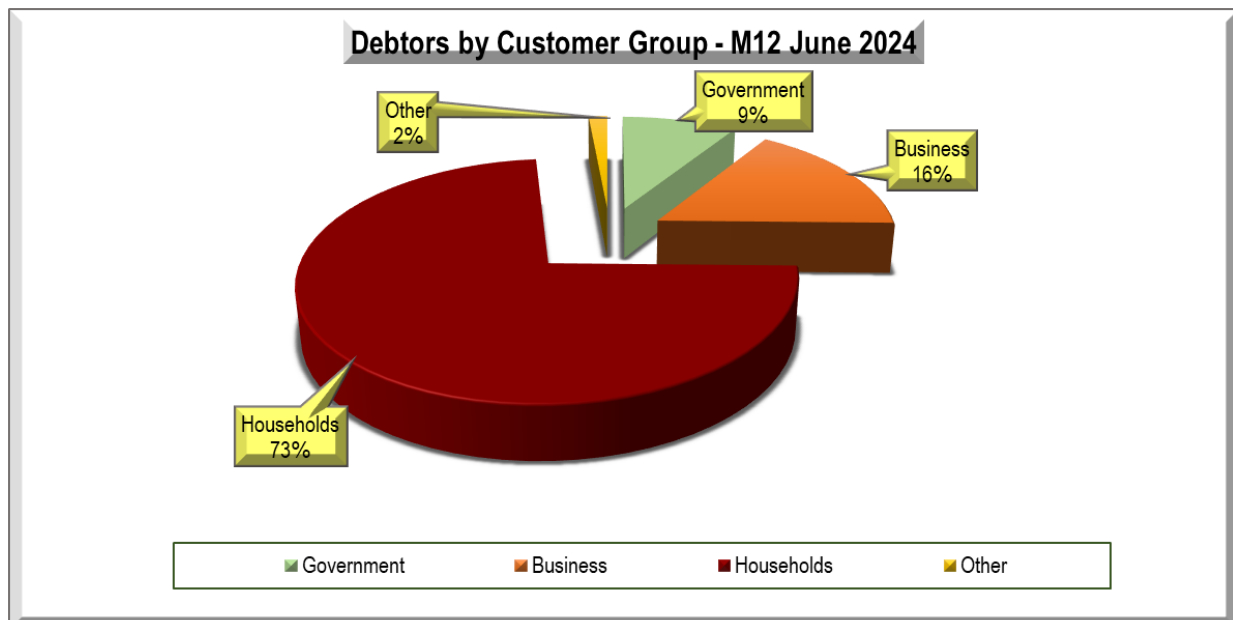
Table 11: Debtors by Customer per district

Debtors by Customer Group - M12 June 2024									
R thousands	Government		Business		Households		Other		Total
	Total	%	Total	%	Total	%	Total	%	
Capricorn	531 633	12%	551 098	13%	3 140 293	73%	72 795	0	4 295 819
Mopani	209 919	4%	910 489	19%	3 602 265	73%	190 965	4%	4 913 638
Sekhukhune	215 926	16%	358 103	27%	757 243	58%	(15 588)	-1%	1 315 684
Vhembe	347 819	10%	578 528	16%	2 731 045	75%	0	0%	3 657 392
Waterberg	280 533	8%	477 575	14%	2 673 532	78%	10 740	0%	3 442 380
Total	1 585 830	9%	2 875 793	16%	12 904 378	73%	258 912	0%	17 624 913

Source: National Treasury Local Government Database

Table 11 indicates that the total debtors up to the end of June 2024 categorised by customer group amounted to R17.625 billion. Outstanding debtors in respect of Households are the highest at R12.904 billion or 73 percent of the total debtors and government debts due to municipalities amounts to R1.586 billion (9 percent) with business category at R2.876 billion (16 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 debtors' 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 30 June 2024

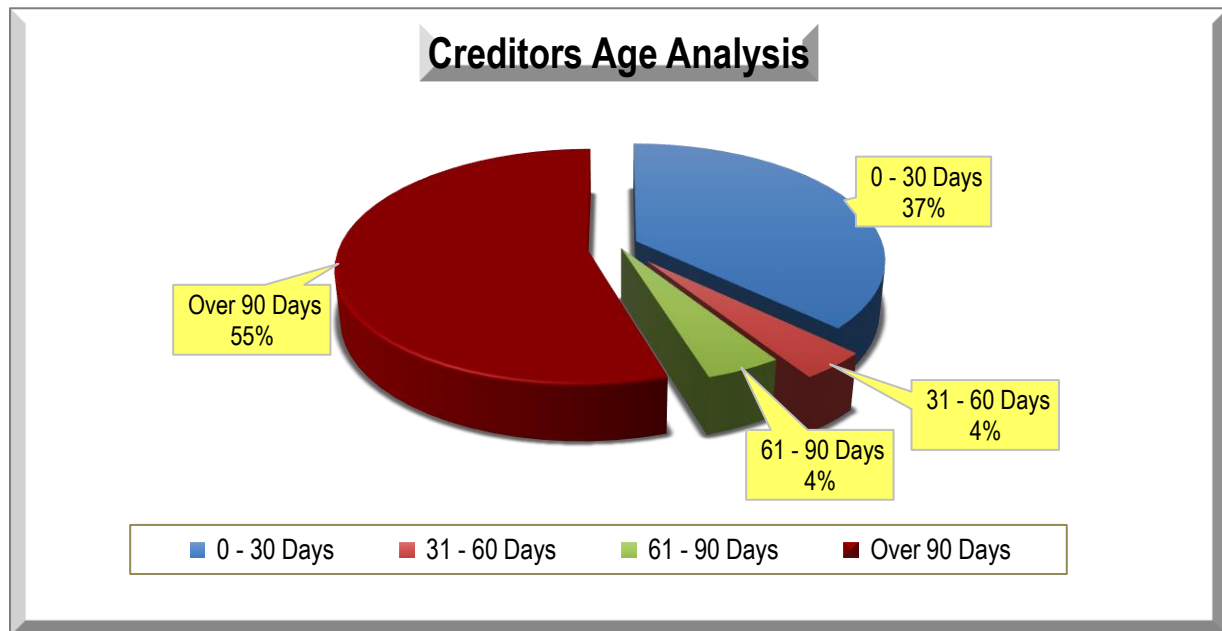
Table 12: Creditors Age Analysis per District

Creditor Age Analysis - M12 June 2024									
R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total
	Total	%	Total	%	Total	%	Total	%	Total
Capricorn	254 514	99%	2 945	1%	-	0%	131	0%	257 590
Mopani	281 494	51%	3 902	1%	797	0%	267 036	48%	553 229
Sekhukhune	131 591	61%	15 087	7%	68 323	32%	-	0%	215 001
Vhembe	364 448	96%	1 068	0%	1 560	0%	11 277	3%	378 353
Waterberg	265 139	13%	111 056	5%	77 724	4%	1 639 078	78%	2 092 997
Total	1 297 186	37%	134 058	4%	148 404	4%	1 917 522	55%	3 497 170

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 30 June 2024 categorised by aging amounted to R3.497 billion. Outstanding creditors in the bracket “Over 90 days” are the highest at R1.639 billion or 78 percent of the total outstanding creditors. As mentioned before under section 4, Elias Motsoaledi has not reported any amounts owed to creditors which appears to be misrepresentation that distorts reasonable analysis.

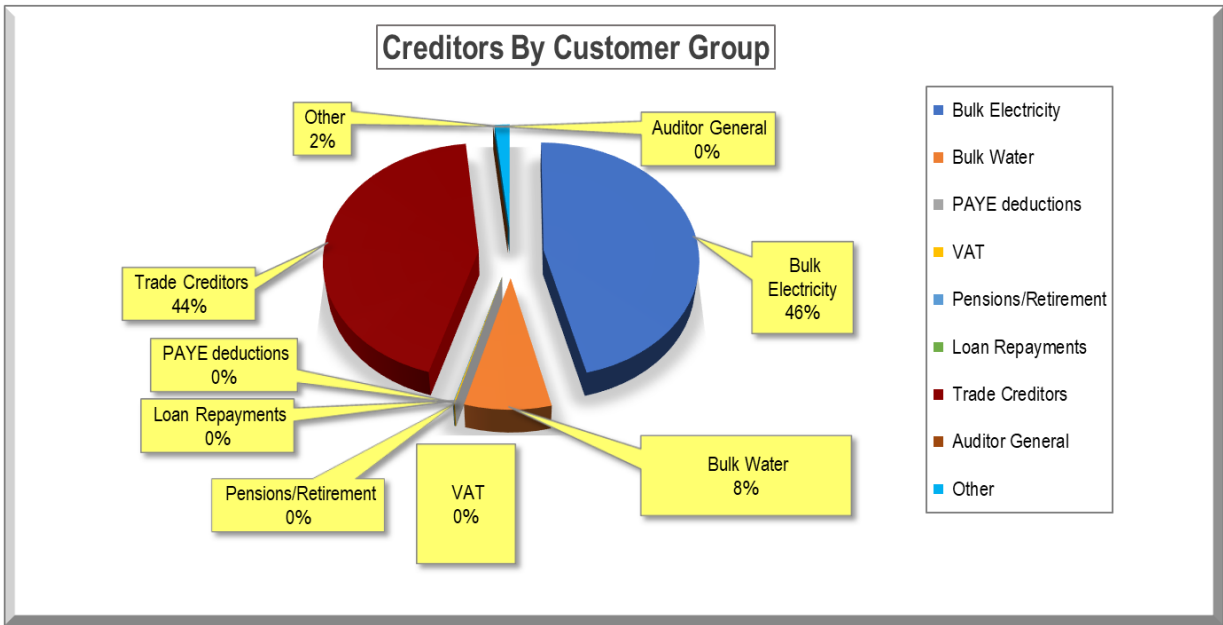
Table 13: Creditors by Customer Group per District

Creditor Age Analysis - M12 June 2024																			
R thousands	Bulk Electricity		Bulk Water		PAYE deductions		VAT		Pensions/Ret		Loan Repayment		Trade Creditors		Auditor General		Other		Total
	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	
Capricorn	131 559	51%	31 478	12%	74	0%	-	0%	-	0%	-	0%	91 739	36%	-	0%	2 739	1%	257 589
Mopani	98 560	18%	92 575	17%	-	0%	18	0%	1 687	0%	-	0%	356 643	64%	14	0%	2 293	0%	551 790
Sekhukhune	-	0%	106 875	50%	-	0%	-	0%	-	0%	-	0%	55 258	26%	-	0%	52 868	25%	215 001
Vhembe	98 260	26%	-	0%	-	0%	(4 010)	-1%	-	0%	-	0%	284 102	75%	1	0%	-	0%	378 353
Waterberg	1 288 385	61%	57 399	3%	-	0%	-	0%	-	0%	-	0%	745 501	35%	40	0%	1 673	0%	2 092 998
Total	1 616 764	46%	288 327	8%	74	0%	(3 992)	0%	1 687	0%	-	0%	1 533 243	43,9%	55	0%	59 573	2%	3 495 731

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. Vhembe and Thabazimbi did not provide for bulk water creditors. Municipalities with electrification licenses are not reflecting their ESKOM account balances, except for Polokwane, Ba-Phalaborwa, Greater Letaba, Greater Tzaneen, Makhado, Musina, Bela-Bela, Lephalale, Modimolle-Mookgophong, and Mogalakwena. This information is contrary to the s41 reports received from National Treasury which reflect that municipalities owe Water Boards and Eskom huge sums of money. Appendix – 9 reflect the detailed creditors for each municipality per customer group.

Figure 9: Creditors by Customer Group



Source: National Treasury Local Government Database

6.2.7 Spending on Conditional Grant

Table 14 : Conditional Grants

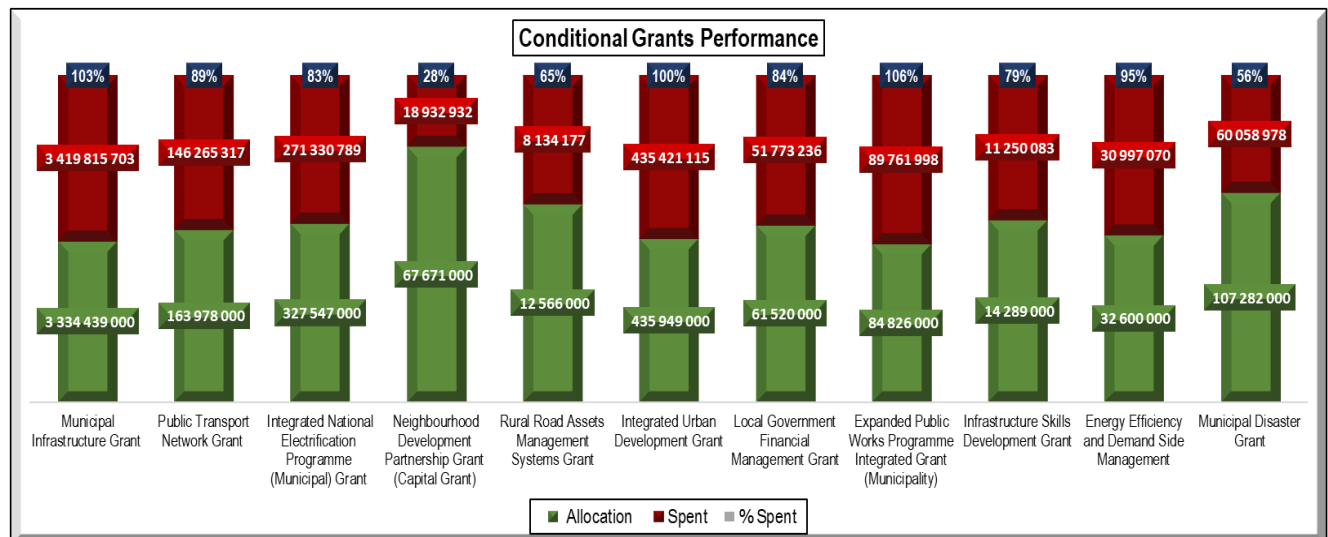
R thousands	Municipal Infrastructure Grant		Public Transport Network Grant		Integrated National Electrification Programme (Municipal) Grant		Neighbourhood Development Partnership Grant (Capital Grant)		Rural Road Assets Management Systems Grant		Integrated Urban Development Grant	
	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent
Capricorn	473 663	414 919	163 978	146 265	72 269	43 284	22 168	22 137	2 601	2 826	435 949	435 421
Mopani	849 354	755 045	-	-	78 978	79 334	-	-	2 370	934	-	-
Sekhukhune	720 184	666 701	-	-	88 103	74 865	20 503	(3 204)	2 460	1 790	-	-
Vhembe	922 263	869 873	-	-	55 397	49 090	25 000	-	2 845	2 585	-	-
Waterberg	368 975	713 278	-	-	32 800	24 758	-	-	2 290	-	-	-
Total	3 334 439	3 419 816	163 978	146 265	327 547	271 331	67 671	18 933	12 566	8 134	435 949	435 421

Source: National Treasury Local Government Database

R thousands	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	Total Allocation	Total Spent	Variance
Capricorn	10 100	9 130	17 901	17 629	5 869	3 290	4 000	3 644	50 056	32 084	1 258 554	1 130 628	127 926
Mopani	14 350	11 124	20 816	27 111	-	-	17 000	15 957	15 850	5 660	998 718	895 165	103 553
Sekhukhune	12 620	12 993	23 404	23 360	-	-	5 600	5 600	-	-	872 874	782 105	90 769
Vhembe	12 200	7 416	16 090	14 790	8 420	7 961	-	-	11 554	18 764	1 053 769	970 479	83 290
Waterberg	12 250	11 110	6 615	6 871	-	-	6 000	5 796	29 822	3 551	458 752	765 365	(306 613)
Total	61 520	51 773	84 826	89 762	14 289	11 250	32 600	30 997	107 282	60 059	4 642 667	4 543 741	98 926

Source: National Treasury Local Government Database

Figure 10: Conditional Grants



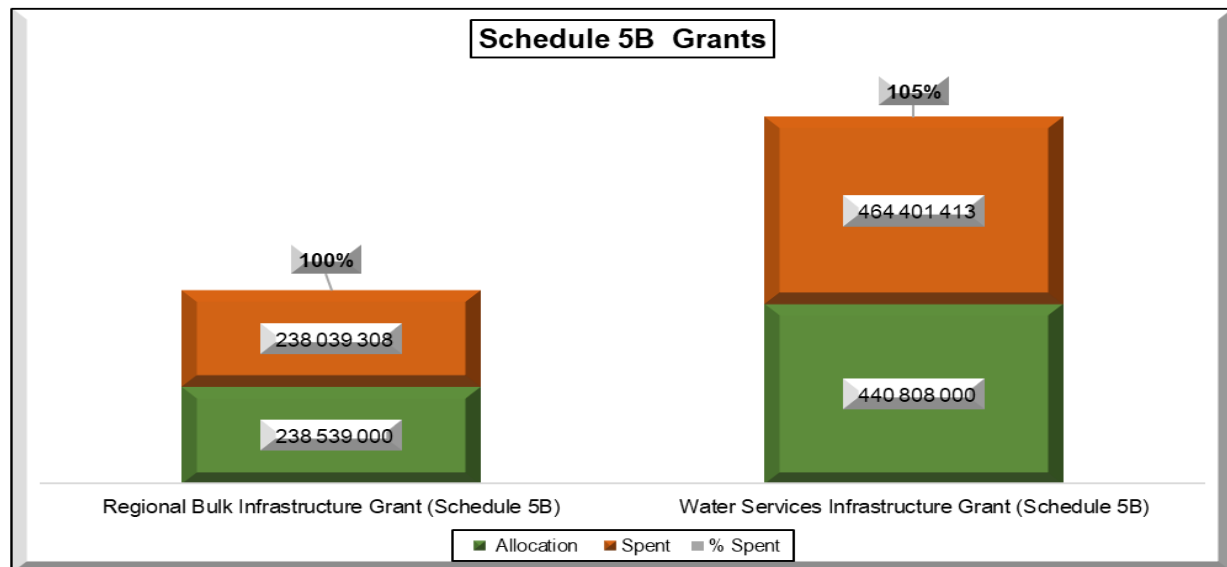
Source: National Treasury Local Government Database

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	Total Allocation	Total Spent	Variance
Capricorn	238 539	238 039	212 725	205 210	451 264	443 249	8 015
Mopani	-	-	-	-	-	-	-
Sekhukhune	-	-	-	-	-	-	-
Vhembe	-	-	97 000	104 659	97 000	104 659	(7 659)
Waterberg	-	-	131 083	154 533	131 083	154 533	(23 450)
Total	238 539	238 039	440 808	464 401	679 347	702 441	(23 094)

Source: National Treasury Local Government Database

Figure 11: Schedule 5B Grants



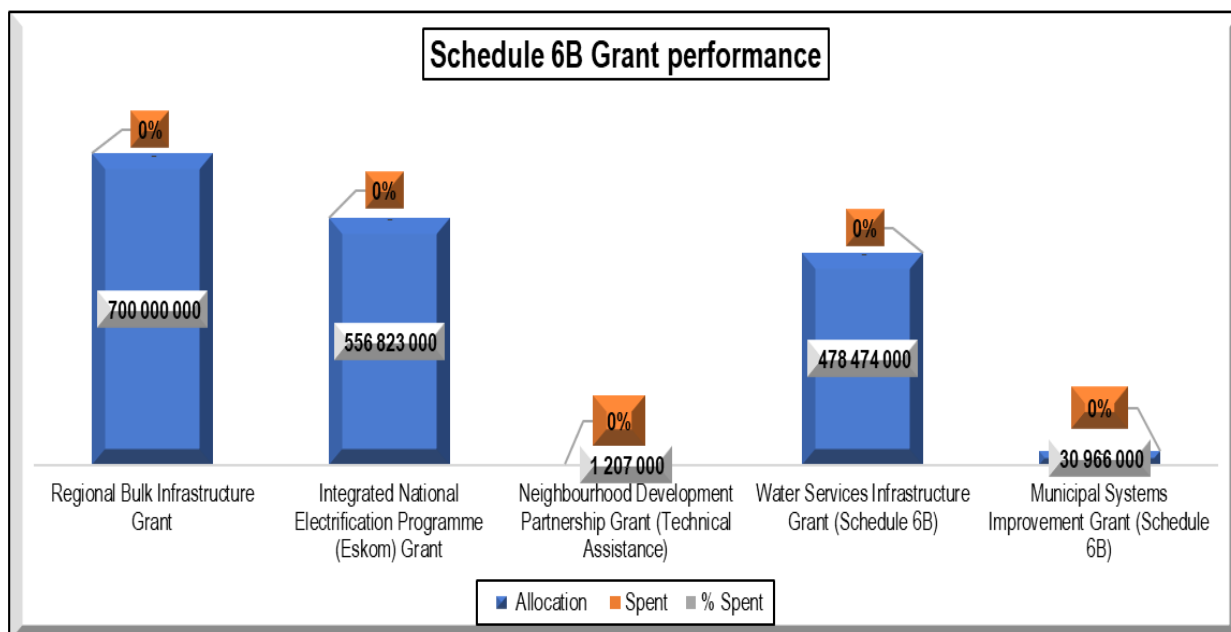
Source: National Treasury Local Government Database

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)		Total		
	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent	Total Allocation	Total Spent	Variance
Capricorn	-	-	151 771	-	-	-	-	-	1 000	-	152 771	-	152 771
Mopani	460 000	-	79 646	-	-	-	320 843	-	2 900	-	863 389	-	863 389
Sekhukhune	140 000	-	94 898	-	-	-	49 425	-	3 500	-	287 823	-	287 823
Vhembe	50 000	-	107 957	-	1 207	-	-	-	2 900	-	162 064	-	162 064
Waterberg	50 000	-	122 551	-	-	-	108 206	-	20 666	-	301 423	-	301 423
Total	700 000	-	556 823	-	1 207	-	478 474	-	30 966	-	1 767 470	-	1 767 470

Source: National Treasury Local Government Database

Schedule 6B Grants

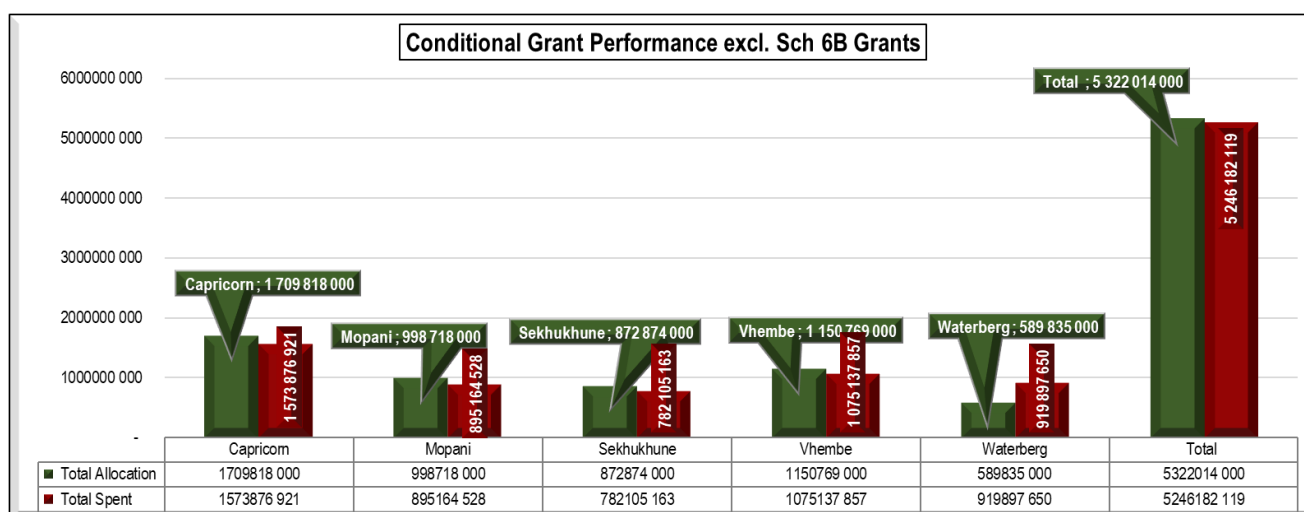


Source: National Treasury Local Government Database

Based on the information from the National Treasury database system, there has not been any spending on the Schedule 6B grants. This is however not a true reflection as there was a spending however no reporting was uploaded on the system.

Figure 14 shows the conditional grant spending per district excluding Schedule 6B Grants.

Figure 12 : Conditional Grants District Performance excl. Sch 6B Grants



Source: National Treasury Local Government Database

At the end of 30 June 2024, the aggregate conditional grants spending excluding Schedule 6B conditional grant stands at 99 percent, which indicates good spending by municipalities.

7 mSCOA - Summary - Upload and Segment Validation

Table 15 below shows the status of Limpopo municipalities' financial submissions and validations for the period ending 30 June 2024.

Table 17: mSCOA uploads

		Financial Year																						
		2024																				2025		
		SUBMISSIONCODE																						
		TABB	PRTA	ORGB	PROR	ADJB	PRAD	M01	M02	M03	M04	M05	M06	M07	M08	M09	M10	M11	M12	MCUM	TABB	PRTA	ORGB	PROR
Demarcation Description	Demarc Code	CAP																						
Province : (LP) LIMPOPO																								
Ba-Phalaborwa	LIM334	M																						
Bela Bela	LIM366	M																						
Blouberg	LIM351	L																						
Capricorn	DC35	M																						
Collins Chabane	LIM345	M																						
Elias Motsaedi	LIM472	M																						
Ephraim Mogale	LIM471	L																						
Greater Giyani	LIM331	L																						
Greater Letaba	LIM332	L																						
Greater Tzaneen	LIM333	H																						
Lepelle-Nkumpi	LIM355	L																						
Lephalale	LIM362	M																						
Makhado	LIM344	M																						
Makhuduthamaga	LIM473	L																						
Maruleng	LIM335	L																						
Modimolle-Mookgopong	LIM368	M																						
Mogalakwena	LIM367	L																						
Molemole	LIM363	L																						
Mopani	DC33	L																						
Musina	LIM341	L																						
Polokwane	LIM354	H																						
Sekhukhune	DC47	H																						
Thabazimbi	LIM361	L																						
Thulamela	LIM343	M																						
Tubatse Fetakgomo	LIM476	L																						
Vhembe	DC34	L																						
Waterberg	DC36	L																						

Legend explanations

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

8 Assistance Provided

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

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. 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 - M12 June 2024													
Operating Revenue Budget						Exchange Revenue					Non Exchange Revenue		
R thousands	Original Budget	Adjusted Budget	YTD Budget	YTD Actual	% of year to date Budget	Electricity Billed	Water Billed	Sanitation Billed	Refuse Removal Billed	Other Revenue	Property Rates Billed 1	Transfers Recognised	Other Revenue
Blouberg	352 990	355 884	355 884	379 627	107%	36 894	3 347	1 627	2 069	19 147	68 961	241 376	6 205
Capricorn	967 645	970 506	970 506	978 976	101%		60 613	10 460		108 640		799 262	
Lepelle-Nkumpi	713 726	705 551	705 551	443 801	63%			4	7 415	54 104	43 107	321 887	17 284
Molemole	274 777	282 666	282 666	268 173	95%	10 242		- 2	2 994	23 688	28 810	200 750	1 691
Polokwane	4 945 302	4 935 692	4 935 692	4 411 789	89%	1 374 305	264 112	162 410	142 091	282 384	601 987	1 535 016	49 485
Total	7 254 440	7 250 299	7 250 299	6 482 366	89%	1 421 442	328 072	174 499	154 570	487 963	742 865	3 098 291	74 665
Ba-phalaborwa	676 346	678 896	678 896	599 723	88%	124 362			24 948	14 035	184 849	215 659	35 869
Greater Giyani	539 825	537 286	537 286	281 114	52%				8 754	37 432	83 621	110 398	40 910
Greater Letaba	467 049	480 355	480 355	479 612	100%	26 066	646	985	5 710	32 792	19 285	392 470	1 658
Greater Tzaneen	1 613 783	1 675 822	1 675 822	1 751 955	105%	823 945			44 149	107 411	165 870	582 822	27 757
Maruleng	348 971	374 476	374 476	368 604	98%		5 784	487	4 921	29 279	158 386	169 302	445
Mopani	1 690 322	1 782 385	1 782 385	1 519 461	85%		106 952	22 160		92 989		1 297 361	
Total	5 336 295	5 529 220	5 529 220	5 000 469	90%	974 373	113 382	23 632	88 482	313 938	612 012	2 768 011	106 640
Elias Mtshele	680 764	697 762	697 762	639 021	92%	101 233			12 221	18 666	59 487	363 048	84 366
Ephraim Mogale	375 827	382 831	382 831	271 598	71%	61 136			5 513	27 086	40 400	122 988	14 474
Tubatse Fetakgo	915 422	921 760	921 760	908 756	99%				26 922	66 482	191 050	592 523	31 777
Makhuduthamag	457 809	468 997	468 997	454 349	97%				313	20 631	42 274	377 064	14 068
Sekhukhune	1 273 052	1 312 647	1 312 647	1 304 573	99%		72 716	16 173		115 668		1 100 006	9
Total	3 702 873	3 783 997	3 783 997	3 578 297	95%	162 369	72 716	16 173	44 970	248 534	333 212	2 555 630	144 694
Makhado	1 395 877	1 425 094	1 425 094	1 144 777	80%	439 110			15 185	58 876	120 780	502 464	8 363
Musina	530 868	542 578	542 578	495 891	91%	161 493	31 731	2 695	21 279	16 347	29 322	225 307	7 718
Collins Chabane	662 484	641 851	641 851	551 298	86%				5 629	53 361	35 646	449 008	7 654
Thulamela	897 697	909 295	909 295	898 482	99%				28 998	125 480	96 773	628 644	18 586
Vhembe	2 439 118	2 286 054	2 286 054	1 796 957	79%		225 710	18	358	147 600		1 422 915	356
Total	5 926 044	5 804 872	5 804 872	4 887 405	84%	600 603	257 441	2 712	71 448	401 665	282 521	3 228 338	42 678
Bela bela	555 869	556 887	556 887	499 360	90%	145 723	39 529	22 158	10 596	27 186	95 606	134 834	23 727
Lephalale	789 635	784 235	784 235	807 694	103%	202 960	65 987	27 805	20 760	125 859	117 392	228 362	18 569
Modimolle-Mookg	868 609	882 531	882 531	576 321	65%	60 359	97 663	44 701	26 467	103 485	71 850	153 446	18 350
Mogalakwena	1 418 183	1 468 308	1 468 308	1 204 027	82%	322 376	28 073	21 620	31 564	79 266	96 833	587 185	37 109
Thabazimbi	550 934	550 934	550 934	325 070	59%	65 840	29 084	23 620	15 725	50 313	62 664	77 534	290
Waterberg	159 512	160 234	160 234	159 434	100%					5 070		154 047	317
Total	4 342 741	4 403 128	4 403 128	3 571 906	81%	797 260	260 337	139 904	105 112	391 179	444 345	1 335 407	98 361

Source: National Treasury Local Government Database

Appendix - 2: Operating Expenditure

Appendix 2: Operating Expenditure - M12 June 2024														
R thousands	Original Budget	Adjusted Budget	YTD Budget	YTD Actual	% of Budget	Employee Related Cost	Councillor Remuneration	Debt Impairment	Depreciation and asset	Bulk Purchases	Contracted Services	Inventory Consumed	Transfers and Subsidies	Other Expenditure
Blouberg	389 072	391 201	391 201	342 357	88%	130 418	19 213		23 320	52 209	52 347	4 588		60 262
Capricorn	1 081 663	1 125 488	1 125 488	814 377	72%	336 382	17 118		78 725		141 985	88 830		151 337
Lepelle-Nkumpi	478 179	652 852	652 852	288 124	44%	98 333	24 040		30 393		42 487	1 675		91 197
Molemole	260 945	273 249	273 249	243 481	89%	107 613	13 823		10 637	13 179	55 477	5 523		37 228
Polokwane	4 550 034	4 583 348	4 583 348	5 272 509	115%	1 060 680	43 877		1 280 636	1 018 199	897 354	221 904	15 480	734 378
Total	6 759 892	7 026 139	7 026 139	6 960 848	99%	1 733 426	118 071		1 423 712	1 083 588	1 189 650	322 521	15 480	1 074 401
Ba-phalaborwa	764 525	764 525	764 525	537 908	70%	167 843	18 367		78 666	116 160	57 903	26 923	278	71 769
Greater Giyani	548 344	633 764	633 764	462 847	73%	170 687	26 220		98 983		84 419	5 960	1 500	75 077
Greater Letaba	423 398	436 518	436 518	456 921	105%	142 766	32 056		29 488	19 860	131 230	13 774		87 747
Greater Tzaneen	1 525 703	1 592 383	1 592 383	1 469 029	92%	381 042	30 339		96 242	570 274	91 065	110 440	48 727	140 900
Maruleng	286 339	305 144	305 144	215 048	70%	78 651	10 128			565	58 810	6 867		60 028
Mopani	1 689 403	1 694 610	1 694 610	1 462 137	86%	473 596	17 953		232 813		249 601	307 966		180 208
Total	5 237 712	5 426 944	5 426 944	4 603 892	85%	1 414 585	135 063		536 192	706 858	673 029	471 931	50 505	615 728
Elias Motsoaledi	654 217	677 675	677 675	610 193	90%	178 956	27 289	63 819	60 972	91 699	73 485	42 889	10 946	60 139
Ephraim Mogale	375 666	397 731	397 731	337 006	85%	90 337	13 013	16 954	53 310	44 557	59 685	1 824		57 325
Tubatse Fetakgomo	838 096	1 017 533	1 017 533	843 012	83%	244 930	43 397	25 620	40 098		352 847	4 246		131 874
Makhuduthamaga	371 205	416 937	416 937	447 250	107%	113 362	26 196	7 836	36 950		181 558	3 919	9 475	67 954
Sekhukhune	1 230 747	1 258 511	1 258 511	1 201 298	95%	411 420	17 702				439 984	102 492	12 878	216 822
Total	3 469 930	3 768 388	3 768 388	3 438 759	91%	1 039 005	127 597	114 230	191 330	136 256	1 107 559	155 370	33 299	534 114
Makhado	1 368 446	1 409 822	1 409 822	1 219 924	87%	365 877	29 976	51 722	153 102	329 325	162 099	48 258		79 564
Musina	484 868	478 439	478 439	396 868	83%	159 131	11 367			137 508	34 754	2 899	11 746	39 463
Collins Chabane	457 671	548 914	548 914	508 825	93%	143 863	29 554		45 920		191 714	15 297	10 781	71 697
Thulamela	919 194	1 014 246	1 014 246	870 209	86%	339 001	33 808	64 831	69 811		230 354	17 859	1 697	112 848
Vhembe	2 322 408	2 280 896	2 280 896	1 745 363	77%	776 981	15 491		204 133		325 383	258 608		164 769
Total	5 552 588	5 732 316	5 732 316	4 741 188	83%	1 784 852	120 195	116 553	472 966	466 834	944 303	342 921	24 223	468 341
Bela bela	543 004	539 759	539 759	423 226	78%	146 310	8 851		18 143	136 268	46 118	26 865		40 672
Lephalale	787 943	780 182	780 182	711 168	91%	231 309	14 066	33 378	81 764	161 426	57 781	52 643	608	78 194
Modimolle-Mookgopong	863 962	858 401	858 401	754 943	88%	243 331	12 737		23 596	236 627	95 279	29 375		113 998
Mogalakwena	1 383 244	1 457 563	1 457 563	1 297 086	89%	355 768	24 522		295 262	72 928	288 552	61 056	179	271 748
Thabazimbi	534 839	544 007	544 007	422 940	78%	137 837	8 172		36 148		83 673	55 472		28 710
Waterberg	186 142	185 168	185 168	174 070	94%	119 013	9 293		5 799		9 487			30 478
Total	4 299 134	4 365 081	4 365 081	3 783 434	87%	1 233 566	77 641	33 378	165 450	902 510	580 889	225 412	787	563 800

Source: National Treasury Local Government Database

Appendix - 3: Capital Source of Finance

Appendix 3: Capital Source of Finance - M12 June 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		District Municipality Grants	Other Transfers & Grants	Borrowing	Other
										National Grants	Provincial Grants				
Blouberg	86 892	147 328	147 328	71 716	49%			854	-	70 862	-			-	
Capricorn	420 353	516 529	516 529	500 096	97%			123 309	-	376 787	-			-	
Lepelle-Nkumpi	299 563	232 982	232 982	24 865	11%			2 105	-	22 760	-			-	
Molemole	72 380	73 305	73 305	65 385	89%			8 130	-	57 255	-			-	
Polokwane	797 239	866 335	866 335	875 945	101%			228 849	-	647 097	-			-	
Total	1 676 427	1 836 479	1 836 479	1 538 007	84%	-	-	363 246	-	1 174 760	-	-	-	-	-
Ba-phalaborwa	64 766	57 246	57 246	48 487	85%			5 731	-	42 756	-			-	
Greater Giyani	214 991	219 483	219 483	187 021	85%			84 656	-	102 365	-			-	
Greater Letaba	110 032	110 032	110 032	88 389	80%			29 996	-	58 393	-			-	
Greater Tzaneen	190 705	214 146	214 146	142 039	66%			45 222	-	92 901	-			3 915	
Maruleng	167 916	225 160	225 160	189 375	84%			128 026	-	61 349	-			-	
Mopani	450 742	485 242	485 242	398 264	82%			-	-	398 264	-			-	
Total	1 199 152	1 311 310	1 311 310	1 053 575	80%	-	-	293 631	-	756 028	-	-	-	3 915	-
Elias Motsoaledi	84 156	94 038	94 038	90 602	96%			20 718	-	69 153	-		731	-	
Ephraim Mogale	79 359	73 314	73 314	49 963	68%			27 166	-	24 614	-			-	
Tubatse Fetakgomo	299 863	450 746	450 746	378 369	84%			124 619	-	167 364	15 983			43 478	
Makhuduthamaga	236 116	225 420	225 420	183 393	81%			99 302	-	84 092	-			-	
Sekhukhune	593 743	569 618	569 618	419 401	74%			36 450	-	382 951	-			-	
Total	1 293 238	1 413 136	1 413 136	1 121 728	79%	-	-	308 255	-	728 174	15 983	-	731	43 478	-
Makhado	503 877	484 502	484 502	252 993	52%			149 002	-	92 477	-			-	
Musina	80 036	97 903	97 903	42 868	228%			15 632	-	27 065	-			-	
Collins Chabane	325 650	304 563	304 563	304 102	100%			198 523	-	105 579	-			-	
Thulamela	343 558	326 594	326 594	281 766	86%			145 161	-	136 605	-			-	
Vhembe	896 189	844 314	844 314	689 348	82%			122 779	-	566 766	-			-	
Total	2 149 310	2 057 876	2 057 876	1 571 077	76%	-		631 096	-	928 493	-	-	-	-	-
Bela bela	92 693	88 968	88 968	79 951	90%			8 200	-	71 751	-			-	
Lephalale	106 397	297 047	297 047	113 106	38%			17 673	-	95 433	-			-	
Modimolle-Mookgop	219 833	222 343	222 343	175 891	79%			6 091	-	163 048	-			-	
Mogalakwena	311 599	450 580	450 580	481 291	107%			19 038	-	430 906	-			-	
Thabazimbi	108 463	101 445	101 445	38 404	38%			-	-	38 404	-			-	
Waterberg	150	180	180	317	176%			317	-	-	-			-	
Total	839 134	1 160 564	1 160 564	888 961	77%	-	-	51 319	-	799 542	-	-	-	-	-

Source: National Treasury Local Government Database

Appendix – 4: Capital Expenditure (Detail)

Appendix 4: Capital Expenditure - M12 June 2024													
R thousands	Original Budget	Adjusted Budget	Year To Date Budget	YTD Actual	% of Budget	Energy Sources	Water Management	Waste Water Management	Waste Management (Refuse)	Municipal governance and	Community and public safety	Economic and environmental services	Other
Blouberg	86 892	147 328	147 328	71 716		3 392			258	209		67 856	
Capricorn	420 353	516 529	516 529	500 096			481 973	4 346		11 820	1 957		
Lepelle-Nkumpi	299 563	232 982	232 982	24 865		698				1 009	6 227	16 930	
Molemole	72 380	73 305	73 305	65 385		165		507		2 652		62 061	
Polokwane	797 239	866 335	866 335	875 945		45 833	312 586	210 860	7 915	16 269	40 530	241 953	
Total	1 676 427	1 836 479	1 836 479	1 538 007		50 089	794 559	215 713	8 173	31 959	48 714	388 800	
Ba-phalaborwa	64 766	57 246	57 246	48 487		13 733				792	6 462	27 500	
Greater Giyani	214 991	219 483	219 483	187 021		51 961			450	18 054	39 840	76 715	
Greater Letaba	110 032	110 032	110 032	88 389		3 549			435	823	4 992	78 590	
Greater Tzaneen	190 705	214 146	214 146	142 039		18 792				10 846	3 952	108 448	
Manuleng	167 916	225 160	225 160	189 375						7 753		181 622	
Mopani	450 742	485 242	485 242	398 264			398 264						
Total	1 199 152	1 311 310	1 311 310	1 053 575		88 035	398 264		885	38 269	55 247	472 875	
Elias Motsoaledi	84 156	94 038	94 038	90 602		17 351			895	7 551	245	64 560	
Ephraim Mogale	79 359	73 314	73 314	49 963		5 073			1 079	175	724	42 911	
Tubatse Fetakgomo	299 863	450 746	450 746	378 369					1 649	77 054	10 506	289 160	
Makhuduthamaga	236 116	225 420	225 420	183 393		15 590				10 643	901	156 259	
Sekhukhune	593 743	569 618	569 618	419 401			413 158			6 243			
Total	1 293 238	1 413 136	1 413 136	1 121 728		38 014	413 158		3 623	101 667	12 376	552 890	
Makhado	503 877	484 502	484 502	252 993		60 135			3 414	20 981	1 578	166 885	
Musina	80 036	97 903	97 903	42 868		9 283		3 227	5 576	1 380	989	22 414	
Collins Chabane	325 650	304 563	304 563	304 102		28 254				31 215	29 027	215 607	
Thulamela	343 558	326 594	326 594	281 766					19 357	3 041	52 045	207 323	
Vhembe	896 189	844 314	844 314	689 348			72 082	98 607		36 429		482 230	
Total	2 149 310	2 057 876	2 057 876	1 571 077		97 671	72 082	101 834	28 346	93 047	83 639	1 094 458	
Bela bela	92 693	88 968	88 968	79 951		6 863	4 292	47 073	10 067	1 007	3 624	7 025	
Lephalale	106 397	297 047	297 047	113 106		11 764	57 430	1 064	31 585	2 685	802	7 776	
Modimolle-Mookgopong	219 833	222 343	222 343	175 891		11 286	60 690	38 737	12 628	5 961	7 030	39 560	
Mogalakwena	311 599	450 580	450 580	481 291		10 812	354 407	29 296	2 885	1 115	747	82 029	
Thabazimbi	108 463	101 445	101 445	38 404		20 688	5 536					11 011	1 168
Waterberg	150	180	180	317							317		
Total	839 134	1 160 564	1 160 564	888 961		61 413	482 356	116 169	57 166	10 767	12 521	147 400	1 168

Source: National Treasury Local Government Database

Appendix – 5: Cash Flows

Appendix 5 : Cashflow - M12 - June2024						
R '000	NET CASHFLOW FROM/(USED) OPERATING ACTIVITIES	NET CASHFLOW FROM/(USE D) INVESTING	NET CASHFLOW FROM/(USE D) FINANCING	Net Increase/(Decrease) in Cash Held	Cash/Cash equivalents at year begin	Cash/Cash equivalents month/year end
Blouberg	22 605	(76 644)	-	(54 039)	106 030	47 803
Capricorn	535 397	(472 589)	-	62 808	493 700	556 508
Lepelle-Nkumpi	496 736	(24 865)	-	471 871	546 712	1 018 613
Molemole	281 232	(65 385)	-	215 847	111 992	327 994
Polokwane	1 471 115	(910 977)	-	560 137	184 371	733 950
Total	2 807 084	(1 550 461)	-	1 256 624	1 442 806	2 684 869
Ba-phalaborwa	(92 367)	(49 548)	(18 700)	(160 615)	-	(124 897)
Greater Giyani	(139 860)	16 524	-	(123 335)	-	273 576
Greater Letaba	(47 904)	(94 620)	-	(142 524)	2 344	(139 751)
Greater Tzaneen	6 347 046	(177 614)	(15 063)	6 154 369	-	6 331 680
Maruleng	236 359	(113 570)	-	122 789	150 719	273 508
Mopani	1 306 042	(440 590)	-	865 453	171 211	884 645
Total	7 609 317	(859 418)	(33 763)	6 716 136	324 274	7 498 761
Elias Motsoaledi	29 523	(97 122)	(8 893)	(76 492)	31 937	(43 399)
Ephraim Mogale	114 586	(55 409)	-	59 177	-	59 784
Tubatse Fetakgomo	442 506	(460 248)	96 120	78 378	218 618	296 441
Makhuduthamaga	(29 244)	(51 125)	-	(80 369)	6 712	(73 657)
Sekhukhune	(697 440)	(419 401)	-	(1 116 841)	-	348 552
Total	(140 069)	(1 083 306)	87 227	(1 136 148)	257 267	587 721
Makhado	22 176	(279 007)	-	(256 831)	147 009	(110 235)
Musina	47 957	(47 006)	-	951	34 507	14 952
Collins Chabane	470 801	(245 863)	-	224 939	235 147	460 704
Thulamela	268 203	(307 071)	-	(38 868)	1 026 519	987 652
Vhembe	1 237 517	(725 360)	-	512 157	124 606	642 845
Total	2 046 655	(1 604 306)	-	442 349	1 567 788	1 995 918
Bela bela	75 148	(95 319)	-	(20 171)	20 124	(6 293)
Lephalale	697 688	(141 439)	(4 041)	552 207	-	643 467
Modimolle-Mookgopong	880 527	(190 804)	-	689 723	70 133	655 142
Mogalakwena	958 059	(480 665)	-	477 394	-	517 711
Thabazimbi	192 934	(40 615)	-	152 319	-	166 865
Waterberg	(7 832)	-	-	(7 832)	12 773	4 941
Total	2 796 523	(948 842)	(4 041)	1 843 639	103 030	1 981 833

Source: National Treasury Local Government Database

Appendix – 6: Debtors Age Analysis

Appendix 6 : Debtors Age Analysis M12 June 2024									
R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total
	Total	%	Total	%	Total	%	Total	%	Total
Blouberg	2 458	1%	2 474	1%	2 098	1%	163 159	96%	170 189
Capricorn	10 713	1%	9 794	1%	15 287	2%	710 907	95%	746 701
Lepelle-Nkumpi	17 787	1%	16 422	1%	16 949	1%	1 159 132	96%	1 210 290
Molemole	2 413	2%	2 323	2%	2 282	2%	135 516	95%	142 534
Polokwane	206 642	10%	87 638	4%	65 635	3%	1 666 190	82%	2 026 105
Total	240 013	6%	118 651	3%	102 251	2%	3 834 904	89%	4 295 819
Ba-Phalaborwa	74 872	3%	(1 253)	0%	27 001	1%	2 449 876	96%	2 550 496
Greater Giyani	25 888	4%	(1 537)	0%	11 852	2%	675 729	95%	711 932
Greater Letaba	6 534	2%	6 746	2%	4 138	1%	359 301	95%	376 719
Greater Tzaneen	143 521	12%	28 861	2%	26 237	2%	1 045 633	84%	1 244 252
Maruleng	-	0%	-	0%	-	0%	-	0%	-
Mopani	6 334	21%	3 167	10%	3 438	11%	17 300	57%	30 239
Total	257 149	5%	35 984	1%	72 666	1%	4 547 839	93%	4 913 638
Elias Motsoaledi	16 257	7%	9 195	4%	4 595	2%	189 417	86%	219 464
Ephraim Mogale	-	0%	-	0%	-	0%	-	0%	-
Tubatse	22 989	5%	14 317	3%	12 553	3%	416 475	89%	466 334
Makhuduthamaga	5 540	5%	(56)	0%	3 485	3%	112 286	93%	121 255
Sekhukhune	32 354	6%	12 352	2%	14 167	3%	449 759	88%	508 632
Total	77 140	6%	35 808	3%	34 800	3%	1 167 937	89%	1 315 685
Makhado	52 142	10%	14 169	3%	10 731	2%	447 695	85%	524 737
Musina	-	0%	-	0%	-	0%	-	0%	-
Collins Chabane	4 941	2%	4 527	2%	4 216	1%	279 942	95%	293 626
Thulamela	13 186	2%	10 430	2%	10 104	2%	604 812	95%	638 532
Vhembe	120 493	5%	54 162	2%	52 323	2%	1 973 518	90%	2 200 496
Total	190 762	5%	83 288	2%	77 374	2%	3 305 967	90%	3 657 391
Bela Bela	28 361	7%	11 562	3%	9 556	2%	334 462	87%	383 941
Lephalale	73 229	10%	25 054	3%	21 246	3%	643 694	84%	763 223
Modimolle-	-	0%	-	0%	-	0%	-	0%	-
Mogalakwena	100 469	7%	92 740	6%	25 051	2%	1 261 966	85%	1 480 226
Thabazimbi	24 332	3%	20 967	3%	17 147	2%	752 511	92%	814 957
Waterberg	29	88%	-	0%	-	0%	4	12%	33
Total	226 420	7%	150 323	4%	73 000	2%	2 992 637	87%	3 442 380

Source: National Treasury Local Government Database

Appendix – 7: Debtors by Customer Group

Appendix 7: Debtors by Customer Group - M12 June 2024									
R thousands	Government		Business		Households		Other		Total
	Total	%	Total	%	Total	%	Total	%	
Blouberg	11 308	7%	20 109	12%	75 414	44%	63 358	37%	170 189
Capricorn	12 607	2%	34 651	5%	690 005	0%	9 437	1%	746 700
Lepelle-Nkumpi	93 652	8%	65 812	5%	1 050 826	87%	-	0%	1 210 290
Molemole	142 534	100%	-	0%	-	0%	-	0%	142 534
Polokwane	271 532	13%	430 526	21%	1 324 048	65%	-	0%	2 026 106
Total	531 633	12%	551 098	13%	3 140 293	73%	72 795	2%	4 295 819
Ba-Phalaborwa	925	0%	388 762	15%	1 979 330	78%	181 479	7%	2 550 496
Greater Giyani	146 589	21%	66 933	9%	489 051	69%	9 360	1%	711 933
Greater Letaba	16 450	4%	39 401	10%	320 868	85%	-	0%	376 719
Greater Tzaneen	42 126	3%	388 985	31%	813 015	65%	126	0%	1 244 252
Maruleng	-	0%	-	0%	-	0%	-	0%	0
Mopani	3 829	13%	26 408	87%	1	0%	-	0%	30 238,00
Total	209 919	4%	910 489	19%	3 602 265	73%	190 965	4%	4 913 638
Elias Motsoaledi	54 437	25%	35 249	16%	129 778	59%	-	0%	219 464
Ephraim Mogale	-	0%	-	0%	-	0%	-	0%	-
Tubatse Fetakgomo	77 819	0%	192 107	41%	196 408	42%	-	0%	466 334
Makhuduthamaga	72 958	60%	63 411	52%	474	0%	(15 588)	-13%	121 255
Sekhukhune	10 712	2%	67 336	13%	430 584	85%	-	0%	508 632
Total	215 926	16%	358 103	27%	757 244	58%	(15 588)	-1%	1 315 685
Makhado	82 237	16%	199 386	38%	243 114	46%	-	0%	524 737
Musina	-	0%	-	0%	-	0%	-	0%	-
Collins Chabane	101 086	34%	25 387	9%	167 153	57%	-	0%	293 626
T hulamela	107 581	17%	171 300	27%	359 651	56%	-	0%	638 532
Vhembe	56 915	3%	182 455	8%	1 961 126	89%	-	0%	2 200 496
Total	347 819	10%	578 528	16%	2 731 044	75%	-	0%	3 657 391
Bela Bela	22 927	6%	157 154	41%	203 860	53%	-	0%	383 941
Lephalale	96 574	13%	25 014	3%	639 890	84%	1 745	0%	763 223
Modimolle-Mookgop	-	0%	-	0%	-	0%	-	0%	-
Mogalakwena	132 530	9%	106 892	7%	1 231 808	83%	8 995	1%	1 480 225
T habazimbi	28 502	3%	188 482	23%	597 974	73%	-	0%	814 958
Waterberg	-	0%	33	100%	-	0%	-	0%	33
Total	280 533	8%	477 575	14%	2 673 532	78%	10 740	0%	3 442 380
	1 585 830		2 875 793		12 904 378		258 912		17 624 913

Source: National Treasury Local Government Database

Appendix – 8: Creditors Age Analysis

Appendix 8: Creditors Age Analysis - M12 June 2024									
R thousands	0 - 30 Days		Days		Days		Days		Total
	Total	%	Total	%	Total	%	Total	%	Total
Blouberg	1 238	95%	-	0%	-	0%	71	5%	1 309
Capricorn	12 854	81%	2 945	19%	-	0%	-	0%	15 799
Lepelle-Nkumpi	-	0%	-	0%	-	0%	28	100%	28
Molemole	35	52%	-	0%	-	0%	32	48%	67
Polokwane	240 387	100%	-	0%	-	0%	-	0%	240 387
Total	254 514	99%	2 945	1%	-	0%	131	0%	257 590
Ba-Phalaborwa	13 756	100%	30	0%	-	0%	(6)	0%	13 780
Greater Giyani	1 138	100%	-	0%	-	0%	-	0%	1 138
Greater Letaba	22 393	91%	2 262	9%	40	0%	23	0%	24 718
Greater Tzaneen	98 695	98%	191	0%	19	0%	1 447	1%	100 352
Maruleng	-	0%	-	0%	43	100%	-	0%	43
Mopani	145 512	35%	1 419	0%	695	0%	265 572	64%	413 198
Total	281 494	51%	3 902	1%	797	0%	267 036	48%	553 229
Elias Motsoaledi	-	0%	-	0%	-	0%	-	0%	-
Ephraim Mogale	1 430	100%	-	0%	-	0%	-	0%	1 430
Tubatse Fetakgomo	41 618	100%	-	0%	-	0%	-	0%	41 618
Makhuduthamaga	62 578	96%	-	0%	2 473	4%	-	0%	65 051
Sekhukhune	25 965	24%	15 087	14%	65 850	62%	-	0%	106 902
Total	131 591	61%	15 087	7%	68 323	32%	-	0%	215 001
Makhado	85 124	98%	979	1%	551	1%	(6)	0%	86 648
Musina	62 846	99%	-	0%	150	0%	750	1%	63 746
Collins Chabane	4 202	27%	89	1%	859	5%	10 470	67%	15 620
Thulamela	15 349	100%	-	0%	-	0%	-	0%	15 349
Vhembe	196 927	100%	-	0%	-	0%	63	0%	196 990
Total	364 448	96%	1 068	0%	1 560	0%	11 277	3%	378 353
Bela Bela	33 811	43%	11 905	15%	-	0%	32 682	42%	78 398
Lephalale	15 069	54%	12 935	46%	-	0%	67	0%	28 071
Modimolle-Mookgopong	93 533	7%	32 423	3%	27 442	2%	1 107 157	88%	1 260 555
Mogalakwena	76 254	46%	44 280	27%	37 646	23%	6 376	4%	164 556
Thabazimbi	46 294	8%	9 512	2%	12 636	2%	492 798	88%	561 240
Waterberg	178	101%	1	1%	-	0%	(2)	-1%	177
Total	265 139	13%	111 056	5%	77 724	4%	1 639 078	78%	2 092 997
	1 297 186		134 058		148 404		1 917 522		3 497 170

Source: National Treasury Local Government Database

Appendix – 9: Creditors by Customer Group

Appendix 9: Creditors by Customer Group - M12 June 2024																			
R thousands	Bulk Electricity		Water		deducti		VAT		Pension		Repaym		Creditors		General		Other		Total
	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	
Blouberg	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	571	44%	-	0%	738	56%	1 309
Capricorn	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	13 864	88%	-	0%	1 935	12%	15 799
Lepelle-Nkumpi	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	28	100%	-	0%	-	0%	28
Molemole	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	67	100%	67
Polokwane	131 559	55%	31 478	13%	74	0%	-	0%	-	0%	-	0%	77 276	32%	-	0%	-	0%	240 387
Total	131 559	51%	31 478	12%	74	0%	-	0%	-	0%	-	0%	91 739	36%	-	0%	2 740	1%	257 590
Ba-Phalaborwa	11 909	86%	-	0%	-	0%	-	0%	-	0%	-	0%	913	7%	-	0%	958	7%	13 780
Greater Giyani	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	83	7%	-	0%	1 055	93%	1 138
Greater Letaba	3 642	15%	-	0%	-	0%	-	0%	1 687	7%	-	0%	19 388	78%	1	0%	-	0%	24 718
Greater Tzaneen	83 009	83%	22	0%	-	0%	-	0%	-	0%	1 441	1%	15 588	16%	13	0%	279	0%	100 352
Maruleng	-	0%	-	0%	-	0%	18	42%	-	0%	-	0%	25	58%	-	0%	-	0%	43
Mopani	-	0%	92 553	22%	-	0%	-	0%	-	0%	-	0%	320 645	78%	-	0%	-	0%	413 198
Total	98 560	18%	92 575	17%	-	0%	18	0%	1 687	0%	-	0%	356 642	64%	14	0%	2 292	0%	553 229
Elias Motsoaledi	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-
Ephraim Mogale	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	1 430	100%	-	0%	-	0%	1 430
Tubatse Fetakgomo	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	41 618	100%	-	0%	-	0%	41 618
Makhuduthamaga	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	12 183	19%	-	0%	52 868	81%	65 051
Sekhukhune	-	0%	106 875	100%	-	0%	-	0%	-	0%	-	0%	27	0%	-	0%	-	0%	106 902
Total	-	0%	106 875	50%	-	0%	-	0%	-	0%	-	0%	55 258	26%	-	0%	52 868	25%	215 001
Makhado	56 780	66%	-	0%	-	0%	-	0%	-	0%	-	0%	29 868	34%	-	0%	-	0%	86 648
Musina	41 480	65%	-	0%	-	0%	-	0%	-	0%	-	0%	22 265	35%	1	0%	-	0%	63 746
Collins Chabane	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	15 620	100%	-	0%	-	0%	15 620
Thulamela	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	15 349	100%	-	0%	-	0%	15 349
Vhembe	-	0%	-	0%	-	0%	(4 010)	-2%	-	0%	-	0%	201 000	102%	-	0%	-	0%	196 990
Total	98 260	26%	-	0%	-	0%	(4 010)	-1%	-	0%	-	0%	284 102	75%	1	0%	-	0%	378 353
Bela Bela	53 638	68%	12 163	16%	-	0%	-	0%	-	0%	-	0%	12 597	16%	-	0%	-	0%	78 398
Lephalale	13 035	46%	267	1%	-	0%	-	0%	-	0%	-	0%	13 096	47%	-	0%	1 673	6%	28 071
Modimolle-Mookgopon	1 126 757	89%	28 453	2%	-	0%	-	0%	-	0%	-	0%	105 345	8%	-	0%	-	0%	1 260 555
Mogalakwena	94 955	58%	16 516	10%	-	0%	-	0%	-	0%	-	0%	53 045	32%	40	0%	-	0%	164 556
Thabazimbi	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	561 240	100%	-	0%	-	0%	561 240
Waterberg	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	177	100%	-	0%	-	0%	177
Total	1 288 385	62%	57 399	3%	-	0%	-	0%	-	0%	-	0%	745 500	36%	40	0%	1 673	0%	2 092 997
	1 616 764		288 327		74		(3 992)		1 687		-		1 533 241		55		59 573		3 497 170

Source: National Treasury Local Government Database

Appendix – 10 – Grants

Direct Conditional Grants - 1

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	59 059 000	68 341 174	-	-	33 000 000	14 125 055	-	-	-	-	-	-	2 400 000	2 400 000
Capricorn	309 394 000	281 417 468	-	-	-	-	-	-	2 601 000	2 825 609	-	-	1 000 000	999 998
Lepelle-Nkumpi	60 029 000	20 014 664	-	-	2 940 000	-	-	-	-	-	-	-	2 000 000	1 038 130
Molero	45 181 000	45 145 510	-	-	19 168 000	11 239 192	-	-	-	-	-	-	2 300 000	2 291 590
Polokwane	-	-	163 978 000	146 265 317	17 161 000	17 919 619	22 168 000	22 136 759	-	-	435 949 000	435 421 115	2 400 000	2 399 999
Total	473 663 000	414 918 816	163 978 000	146 265 317	72 269 000	43 283 866	22 168 000	22 136 759	2 601 000	2 825 609	435 949 000	435 421 115	10 100 000	9 129 717
Ba-phalaborwa	35 156 000	35 155 996	-	-	15 794 000	15 792 642	-	-	-	-	-	-	3 100 000	3 100 000
Greater Giyani	80 991 000	61 348 433	-	-	32 220 000	34 828 750	-	-	-	-	-	-	2 400 000	2 312 555
Greater Letaba	64 016 000	64 393 663	-	-	10 996 000	11 336 117	-	-	-	-	-	-	2 000 000	2 000 003
Greater Tzaneen	105 369 000	83 838 981	-	-	19 968 000	17 376 346	-	-	-	-	-	-	2 000 000	795 033
Maruleng	94 274 000	50 782 254	-	-	-	-	-	-	-	-	-	-	1 850 000	1 804 363
Mopani	469 548 000	459 525 375	-	-	-	-	-	-	2 370 000	934 366	-	-	3 000 000	1 111 680
Total	849 354 000	755 044 702	-	-	78 978 000	79 333 855	-	-	2 370 000	934 366	-	-	14 350 000	11 123 634
Elias Motsoaledi	60 985 000	60 985 001	-	-	14 400 000	11 261 433	-	-	-	-	-	-	2 850 000	2 850 000
Ephraim Mogale	36 755 000	36 755 000	-	-	-	-	-	-	-	-	-	-	3 100 000	3 100 000
Tubatse Fetakgomo	94 208 000	114 715 215	-	-	52 353 000	63 603 366	20 503 000	3 203 827	-	-	-	-	2 550 000	2 810 810
Makhuduthamaga	94 109 000	80 622 637	-	-	21 350 000	-	-	-	-	-	-	-	1 720 000	1 509 768
Sekhukhune	434 127 000	373 623 523	-	-	-	-	-	-	2 460 000	1 789 583	-	-	2 400 000	2 722 738
Total	720 184 000	666 701 376	-	-	88 103 000	74 864 799	20 503 000	3 203 827	2 460 000	1 789 583	-	-	12 620 000	12 993 316
Makhado	108 015 000	108 014 999	-	-	7 000 000	7 000 001	-	-	-	-	-	-	1 950 000	1 950 001
Musina	31 760 000	2 000 000	-	-	-	-	-	-	-	-	-	-	3 000 000	-
Collins Chabane	91 570 000	91 570 000	-	-	20 197 000	13 890 235	-	-	-	-	-	-	2 550 000	1 277 001
Thulamela	111 145 000	139 144 750	-	-	28 200 000	28 200 000	25 000 000	-	-	-	-	-	1 700 000	1 700 000
Vhembe	579 773 000	529 143 353	-	-	-	-	-	-	2 845 000	2 584 619	-	-	3 000 000	2 489 207
Total	922 263 000	869 873 102	-	-	55 397 000	49 090 236	25 000 000	-	2 845 000	2 584 619	-	-	12 200 000	7 416 209
Bela bela	28 257 000	28 257 167	-	-	-	-	-	-	-	-	-	-	1 700 000	1 699 999
Lephale	56 261 000	53 637 547	-	-	-	-	-	-	-	-	-	-	1 700 000	773 223
Mogalakwena	182 955 000	557 581 924	-	-	-	-	-	-	-	-	-	-	2 100 000	2 100 000
Modimolle-Mookgopong	64 990 000	61 787 562	-	-	-	-	-	-	-	-	-	-	2 650 000	2 453 804
Thabazimbi	36 512 000	12 013 507	-	-	32 800 000	24 758 033	-	-	-	-	-	-	3 100 000	3 083 335
Waterberg	-	-	-	-	-	-	-	-	2 290 000	-	-	-	1 000 000	999 999
Total	368 975 000	713 277 707	-	-	32 800 000	24 758 033	-	-	2 290 000	-	-	-	12 250 000	11 110 360

Source: National Treasury Local Government Database

Direct Conditional Grants - 2

R '000	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		TOTALS	
	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality
Blouberg	2 400 000	2 400 000	1 185 000	1 185 000	-	-	-	-	4 000 000	12 393 636	99 644 000	98 444 865
Capricorn	1 000 000	999 998	3 118 000	3 269 304	-	-	-	-	-	-	316 113 000	288 512 379
Lepelle-Nkumpi	2 000 000	1 038 130	1 244 000	1 244 001	-	-	-	-	19 500 000	7 161 332	85 713 000	29 458 127
Molemole	2 300 000	2 291 590	1 219 000	1 216 608	-	-	-	-	22 056 000	-	89 924 000	59 892 900
Polokwane	2 400 000	2 399 999	11 135 000	10 714 449	5 869 000	3 289 541	4 000 000	3 643 779	4 500 000	12 529 192	667 160 000	654 319 770
Total	10 100 000	9 129 717	17 901 000	17 629 362	5 869 000	3 289 541	4 000 000	3 643 779	50 056 000	32 084 160	1 258 554 000	1 130 628 041
Ba-phalaborwa	3 100 000	3 100 000	1 470 000	1 470 000	-	-	4 000 000	3 661 140	-	-	59 520 000	59 179 778
Greater Giyani	2 400 000	2 312 555	3 151 000	-	-	-	-	-	8 000 000	-	126 762 000	98 489 738
Greater Letaba	2 000 000	2 000 003	1 564 000	1 564 001	-	-	8 000 000	8 102 633	3 900 000	5 659 902	90 476 000	93 056 319
Greater Tzaneen	2 000 000	795 033	5 110 000	-	-	-	5 000 000	4 193 318	3 950 000	-	141 397 000	106 203 678
Maruleng	1 850 000	1 804 363	1 295 000	1 294 999	-	-	-	-	-	-	97 419 000	53 881 616
Mopani	3 000 000	1 111 680	8 226 000	22 781 978	-	-	-	-	-	-	483 144 000	484 353 399
Total	14 350 000	11 123 634	20 816 000	27 110 978	-	-	17 000 000	15 957 091	15 850 000	5 659 902	998 718 000	895 164 528
Elias Motsoaledi	2 850 000	2 850 000	2 243 000	2 243 001	-	-	-	-	-	-	80 478 000	77 339 435
Ephraim Mogale	3 100 000	3 100 000	2 560 000	2 560 000	-	-	5 600 000	5 600 000	-	-	48 015 000	48 015 000
Tubatse Fetakgomo	2 550 000	2 810 810	1 463 000	1 823 270	-	-	-	-	-	-	171 077 000	179 748 834
Makhuduthamaga	1 720 000	1 509 768	1 783 000	1 378 645	-	-	-	-	-	-	118 962 000	83 511 050
Sekhukhune	2 400 000	2 722 738	15 355 000	15 355 000	-	-	-	-	-	-	454 342 000	393 490 844
Total	12 620 000	12 993 316	23 404 000	23 359 916	-	-	5 600 000	5 600 000	-	-	872 874 000	782 105 163
Makhado	1 950 000	1 950 001	2 768 000	2 767 996	-	-	-	-	3 500 000	15 803 149	123 233 000	135 536 146
Musina	3 000 000	-	1 287 000	-	-	-	-	-	3 554 000	4 332 182	39 601 000	2 332 182
Collins Chabane	2 550 000	1 277 001	1 404 000	1 404 001	-	-	-	-	4 500 000	7 292 969	120 221 000	115 434 206
Thulamela	1 700 000	1 700 000	4 237 000	4 237 000	4 920 000	4 920 000	-	-	-	-	175 202 000	178 201 750
Vhembe	3 000 000	2 489 207	6 394 000	6 381 397	3 500 000	3 040 542	-	-	-	-	595 512 000	543 639 118
Total	12 200 000	7 416 209	16 090 000	14 790 394	8 420 000	7 960 542	-	-	11 554 000	18 763 936	1 053 769 000	970 479 038
Bela bela	1 700 000	1 699 999	1 302 000	1 301 999	-	-	-	-	-	-	31 259 000	31 259 165
Lephalale	1 700 000	773 223	1 035 000	893 450	-	-	-	-	7 600 000	-	66 596 000	55 304 220
Mogalakwena	2 100 000	2 100 000	1 151 000	1 151 000	-	-	-	-	11 200 000	3 550 980	197 406 000	564 383 904
Modimolle-Mookgopong	2 650 000	2 453 804	1 757 000	2 257 649	-	-	6 000 000	5 796 200	11 022 000	-	86 419 000	72 295 215
Thabazimbi	3 100 000	3 083 335	1 370 000	1 267 250	-	-	-	-	-	-	73 782 000	41 122 125
Waterberg	1 000 000	999 999	-	-	-	-	-	-	-	-	3 290 000	999 999
Total	12 250 000	11 110 360	6 615 000	6 871 348	-	-	6 000 000	5 796 200	29 822 000	3 550 980	458 752 000	765 364 628

Source: National Treasury Local Government Database

Schedule 5B Grants

R'000	Regional Bulk Infrastructure Grant (Schedule 5B)		Water Services Infrastructure Grant (Schedule 5B)		TOTALS	
	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality
Blouberg	-	-	-	-	-	-
Capricorn	-	-	145 025	137 513	145 025	137 513
Lepelle-Nkumpi	-	-	-	-	-	-
Molemole	-	-	-	-	-	-
Polokwane	238 539	238 039	67 700	67 697	306 239	305 736
Total	238 539	238 039	212 725	205 210	451 264	443 249
Ba-phalaborwa	-	-	-	-	-	-
Greater Giyani	-	-	-	-	-	-
Greater Letaba	-	-	-	-	-	-
Greater Tzaneen	-	-	-	-	-	-
Maruleng	-	-	-	-	-	-
Mopani	-	-	-	-	-	-
Total	-	-	-	-	-	-
Elias Motsoaledi	-	-	-	-	-	-
Ephraim Mogale	-	-	-	-	-	-
Tubatse Fetakgomo	-	-	-	-	-	-
Makhuduthamaga	-	-	-	-	-	-
Sekhukhune	-	-	-	-	-	-
Total	-	-	-	-	-	-
Makhado	-	-	-	-	-	-
Musina	-	-	-	-	-	-
Collins Chabane	-	-	-	-	-	-
Thulamela	-	-	-	-	-	-
Vhembe	-	-	97 000	104 659	97 000	104 659
Total	-	-	97 000	104 659	97 000	104 659
Bela bela	-	-	55 750	62 988	55 750	62 988
Lephalale	-	-	-	-	-	-
Mogalakwena	-	-	75 333	91 545	75 333	91 545
Modimolle-Mookgopong	-	-	-	-	-	-
Thabazimbi	-	-	-	-	-	-
Waterberg	-	-	-	-	-	-
Total	-	-	131 083	154 533	131 083	154 533

Source: National Treasury Local Government Database

Schedule 6B Grants

R'000	Regional Bulk Infrastructure Grant		Integrated National Electrification Programme (Eskom) Grant		Neighbourhood Development Partnership Grant (Technical Assistance)		Water Services Infrastructure Grant (Schedule 6B)		Municipal Systems Improvement Grant (Schedule 6B)		TOTALS	
	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality
Blouberg	-	-	6 778	-	-	-	-	-	-	-	6 778	-
Capricorn	-	-	-	-	-	-	-	-	1 000	-	1 000	-
Lepelle-Nkumpi	-	-	22 800	-	-	-	-	-	-	-	22 800	-
Molemole	-	-	18 743	-	-	-	-	-	-	-	18 743	-
Polokwane	-	-	103 450	-	-	-	-	-	-	-	103 450	-
Total	-	-	151 771	-	-	-	-	-	1 000	-	152 771	-
Ba-phalaborwa	-	-	10 284	-	-	-	-	-	-	-	10 284	-
Greater Giyani	-	-	16 616	-	-	-	-	-	-	-	16 616	-
Greater Letaba	-	-	16 520	-	-	-	-	-	-	-	16 520	-
Greater Tzaneen	-	-	5 460	-	-	-	-	-	-	-	5 460	-
Maruleng	-	-	30 766	-	-	-	-	-	-	-	30 766	-
Mopani	460 000	-	-	-	-	-	320 843	-	2 900	-	783 743	-
Total	460 000	-	79 646	-	-	-	320 843	-	2 900	-	863 389	-
Elias Motsoaledi	-	-	16 882	-	-	-	-	-	-	-	16 882	-
Ephraim Mogale	-	-	39 480	-	-	-	-	-	-	-	39 480	-
Tubatse Fela kgomo	-	-	28 330	-	-	-	-	-	-	-	28 330	-
Makhuduthamaga	-	-	10 206	-	-	-	-	-	-	-	10 206	-
Sekhukhune	140 000	-	-	-	-	-	49 425	-	3 500	-	192 925	-
Total	140 000	-	94 898	-	-	-	49 425	-	3 500	-	287 823	-
Makhado	-	-	37 110	-	-	-	-	-	-	-	37 110	-
Musina	-	-	3 843	-	-	-	-	-	-	-	3 843	-
Collins Chabane	-	-	33 446	-	-	-	-	-	-	-	33 446	-
Thulamela	-	-	33 558	-	1 207	-	-	-	-	-	34 765	-
Vhembe	50 000	-	-	-	-	-	-	-	2 900	-	52 900	-
Total	50 000	-	107 957	-	1 207	-	-	-	2 900	-	162 064	-
Bela-bela	-	-	20 798	-	-	-	-	-	-	-	20 798	-
Lephalale	-	-	9 953	-	-	-	31 226	-	-	-	41 179	-
Mogalakwena	50 000	-	91 664	-	-	-	-	-	-	-	141 664	-
Modimolle-Mookgopony	-	-	-	-	-	-	38 490	-	-	-	38 490	-
Thabazimbi	-	-	136	-	-	-	38 490	-	-	-	38 626	-
Waterberg	-	-	-	-	-	-	-	-	20 666	-	20 666	-
Total	50 000	-	122 551	-	-	-	108 206	-	20 666	-	301 423	-

Source: National Treasury Local Government Database