



# LIMPOPO

PROVINCIAL GOVERNMENT  
REPUBLIC OF SOUTH AFRICA

## PROVINCIAL TREASURY

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

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## Acronyms

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

## **1 Introduction**

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

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

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

## **2 Purpose**

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

### 3 Background

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

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

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

Section 71 of the Municipal Finance Management Act (MFMA) requires all municipalities to submit monthly budget statements to the Provincial Treasury by the 10<sup>th</sup> 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 10<sup>th</sup> 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 31 December 2023.

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

- **Billed Revenue**

The overall year to date (December 2023) provincial operating revenue performance was reported as R14.242 billion or 101 percent of the year-to-date operating revenue budget of R14.144 billion. A total of 9 municipalities did not achieve the year-to-date budget.

- **Conditional Grants Spending**

*(Disclaimer- Grants Spending covers 19 Conditional Grants)*

The year-to-date Grant spending was at 34 percent, which is R2.464 billion spending against R7.163 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 will be provided thereon. This inconsistency increases the risk of municipalities losing their funds during the roll-over applications, as assessments would be based on the incorrect and incomplete information reported in the NT system.

- **Capital Expenditure**

Overall actual capital expenditure stood at 92 percent of the year-to-date budget of R3.537 billion. Greater Letaba achieved the spending target on the year-to-date budget with eleven municipalities, namely, Capricorn District, Molemole, Polokwane, Greater Giyani, Maruleng, Fetakgomo-Tubatse, Musina, Collins Chabane, Lephalale, Modimolle-Mookgophong and Mogalakwena exceeding the spending target on the year-to-date budget.

- **Debtors/Accounts Receivables**

The debtors' book for municipalities in the province stood at R19.041 billion with 92 percent of the amount over 90 days and thus unlikely to be collectable. Capricorn district has the Highest Debtors reported at R4.914 billion with Sekhukhune district reporting the lowest at R1.436 billion. Blouberg Municipality did not submit their debtors for the period under review. Molemole and Mopani District did not disclose the debtors owed by Households. Detailed information on debtors is provided in Appendices 6 and 7.

The Debtors customer group with the highest debt remains to be households at 68 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 12 percent (R295 million)

is due to creditors under 0 to 30 days with 79 percent (R1.949 billion) being debt over 90 days. The creditors category with the highest debt reported is trade creditors at 80 percent (R1.975 billion) followed by bulk water at 8 percent (R204 million) which is worrying as it indicates that municipalities are struggling to settle the creditors raised through service delivery implementation.

Waterberg district reported the highest average creditors at 76 percent (R1.877 billion) of total creditors. Sekhukhune district reported the lowest average creditors at 3 percent (R69 million) of total Creditors. A total of 2 municipalities namely, Greater Giyani and Ephraim Mogale have not reported any amounts owed to creditors which appears to be misrepresentation that distorts 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 four 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.

Overall, the operating revenue budget (R26.562 billion) for 2023-2024 Financial year increased by 12 percent from the 2022-2023 revenue budget of R23.654 billion. The expenditure budget on the other hand also increased by 12 percent.

## 5 In-Year Reporting: Compliance Monitoring

Table 1 shows the submission status as at 31 December 2023.

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

M06	Phase 1 Outstanding	Phase 1 Segment Errors	Phase 2 Submission Errors	Total	Segment Correct Percent
IMQ2	0	0	0	27	100
CR06	02	0	0	25	93
DB06	0	0	0	27	100
BMQ2	0	0	0	27	100
IYM06	01	0	0	26	96

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 6-month period ending December 2023 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 December 2023**

**Summary - Table C4 Quarterly Budgeted Financial Performance ( All ) for 2nd Quarter ended 31 December 2023**

Description	Ref	Budget year 2023/24								
		2022/23	Original Budget	Adjusted Budget	Q2 Dec Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
<b>R thousands</b>		<b>Audited Outcome</b>	<b>Original Budget</b>	<b>Adjusted Budget</b>	<b>Q2 Dec Actual</b>	<b>YTD Actual</b>	<b>YTD Budget</b>	<b>YTD Variance</b>	<b>YTD variance %</b>	<b>Full Year Forecast</b>
<b>Revenue</b>										
<b>Exchange Revenue</b>										
Service charges - Electricity		3 590 492	5 010 898	5 010 898	991 988	2 016 512	2 690 121	(673 609)	(25,04)	5 010 898
Service charges - Water		1 724 278	2 236 229	2 236 229	205 547	359 370	1 112 529	(753 159)	(67,70)	2 236 229
Service charges - Waste Water Management		330 471	400 766	400 766	85 265	175 768	200 013	(24 245)	(12,12)	400 766
Service charges - Waste Management		422 627	438 030	438 030	128 237	242 186	218 588	23 597	10,80	438 030
Sale of Goods and Rendering of Services		89 549	461 007	461 007	24 586	53 487	227 902	(174 414)	(76,53)	461 007
Agency services		138 621	169 636	169 636	19 364	41 540	84 165	(42 626)	(50,65)	169 636
Interest		28 591	24 308	24 308	7 379	19 685	12 154	7 531	61,96	24 308
Interest earned from Receivables		639 156	629 273	629 273	201 244	399 750	309 999	89 751	28,95	629 273
Interest earned from Current and Non Current Assets		392 577	308 746	308 746	130 554	309 664	156 996	152 668	97,24	308 746
Dividends		1 510								
Rent on Land		967	407	407	124	318	203	115	56,48	407
Rental from Fixed Assets		47 040	27 684	27 684	1 606	12 762	13 484	(723)	(5,36)	27 684
Licence and permits		74 201	69 503	69 503	11 772	34 772	34 732	41	0,12	69 503
Operational Revenue		473 044	294 537	294 537	29 241	39 250	146 203	(106 953)	(73,15)	294 537
<b>Non-Exchange Revenue</b>										
Property rates		2 212 171	2 523 480	2 523 480	603 607	1 254 053	1 261 222	(7 169)	(0,57)	2 523 480
Surcharges and Taxes		10 659	315	315	177	226	111	115	103,79	315
Fines, penalties and forfeits		296 236	237 303	237 303	13 603	34 928	119 363	(84 435)	(70,74)	237 303
Licences or permits		44 140	74 346	74 346	1 846	13 955	38 020	(24 064)	(63,29)	74 346
Transfer and subsidies - Operational		12 490 800	13 424 979	13 424 979	3 951 075	9 075 881	7 402 404	1 673 477	22,61	13 424 979
Interest		319 264	225 771	225 771	80 179	158 083	113 803	44 280	38,91	225 771
Fuel Levy										
Operational Revenue										
Gains on disposal of Assets		38 684	5 175	5 175	(529)	(381)	2 587	(2 968)	(114,72)	5 175
Other Gains		264 846			(28)	1 045		1 045		
Discontinued Operations		822								
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>23 630 745</b>	<b>26 562 393</b>	<b>26 562 393</b>	<b>6 486 833</b>	<b>14 242 856</b>	<b>14 144 600</b>	<b>98 257</b>	<b>0,69</b>	<b>26 562 393</b>
<b>Expenditure</b>										
Employee related costs		6 957 057	7 962 987	7 962 987	1 785 930	3 539 524	3 952 111	(412 586)	(10,44)	7 962 987
Remuneration of councillors		531 114	587 888	587 888	114 044	256 758	292 007	(35 249)	(12,07)	587 888
Bulk purchases - electricity		2 917 623	3 603 936	3 603 936	853 924	1 755 118	1 819 246	(64 128)	(3,52)	3 603 936
Inventory consumed		1 447 360	1 697 628	1 697 628	454 815	779 042	851 359	(72 317)	(8,49)	1 697 628
Debt impairment		2 015 695	1 725 223	1 725 223	31 602	57 990	507 121	(449 131)	(88,56)	1 725 223
Depreciation and amortisation		2 781 952	2 482 196	2 482 196	649 214	1 844 697	1 217 543	627 155	51,51	2 482 196
Interest		346 541	235 608	235 608	12 969	48 758	116 841	(68 083)	(58,27)	235 608
Contracted services		3 605 966	3 846 363	3 846 393	1 039 016	1 958 900	1 943 083	15 816	0,81	3 846 393
Transfers and subsidies		142 824	113 361	113 361	24 817	51 743	52 685	(942)	(1,79)	113 361
Irrecoverable debts written off		939 003	380 438	380 438	61 030	225 078	196 047	29 031	14,81	380 438
Operational costs		2 414 404	2 644 585	2 644 555	678 891	1 280 974	1 305 167	(24 193)	(1,85)	2 644 555
Losses on disposal of Assets		995 262	18 197	18 197	(7 004)	(7 004)	696	(7 700)	(1 106,39)	18 197
Other Losses		144 619	20 847	20 847	179	195	425	(230)	(54,23)	20 847
<b>Total Expenditure</b>		<b>25 239 419</b>	<b>25 319 257</b>	<b>25 319 257</b>	<b>5 699 426</b>	<b>11 791 772</b>	<b>12 254 330</b>	<b>(462 558)</b>	<b>(3,77)</b>	<b>25 319 257</b>
<b>Surplus/(Deficit)</b>		<b>(1 608 674)</b>	<b>1 243 136</b>	<b>1 243 136</b>	<b>787 408</b>	<b>2 451 084</b>	<b>1 890 270</b>	<b>560 814</b>	<b>29,67</b>	<b>1 243 136</b>
Transfers and subsidies - capital (monetary allocations)		4 502 209	5 047 017	5 075 017	1 690 383	2 607 484	2 621 718	(14 234)	(0,54)	5 075 017
Transfers and subsidies - capital (in-kind)		45 778	299	299	1 723	2 284	77	2 207	2 871,03	299
<b>Surplus/(Deficit) after capital transfers and contributions</b>		<b>2 939 313</b>	<b>6 290 453</b>	<b>6 318 453</b>	<b>2 479 514</b>	<b>5 060 852</b>	<b>4 512 065</b>	<b>548 787</b>	<b>12,16</b>	<b>6 318 453</b>
Income Tax										
<b>Surplus/(Deficit) after income tax</b>		<b>2 939 313</b>	<b>6 290 453</b>	<b>6 318 453</b>	<b>2 479 514</b>	<b>5 060 852</b>	<b>4 512 065</b>	<b>548 787</b>	<b>12,16</b>	<b>6 318 453</b>
Share of Surplus/Deficit attributable to Joint Venture										
Share of Surplus/Deficit attributable to Minorities										
<b>Surplus/(Deficit) attributable to municipality</b>		<b>2 939 313</b>	<b>6 290 453</b>	<b>6 318 453</b>	<b>2 479 514</b>	<b>5 060 852</b>	<b>4 512 065</b>	<b>548 787</b>	<b>12,16</b>	<b>6 318 453</b>
Share of Surplus/Deficit attributable to Associate										
Intercompany/Parent subsidiary transactions		651								
<b>Surplus/(Deficit) for the year</b>		<b>2 939 964</b>	<b>6 290 453</b>	<b>6 318 453</b>	<b>2 479 514</b>	<b>5 060 852</b>	<b>4 512 065</b>	<b>548 787</b>	<b>12,16</b>	<b>6 318 453</b>

Source: National Treasury Local Government Database

For the 06-month period ending 31 December 2023, Consolidated Total Revenue (excluding capital transfers and contributions) of R14.242 billion was recognised against Year-to-Date (YTD) budget of R14.144 billion. During the same period Consolidated Expenditure was reported at R11.791 billion against the YTD budget of R12.254 billion resulting in underperformance of 4 percent on expenditure. The consolidated net surplus for 06-month period, after capital transfers and contributions was R5.060 billion.

### 6.1.1 Operating Revenue

Municipalities have on average raised R14.242 billion or 101 percent of the year-to-date operating revenue budget of R14.144 billion. Based on the strings submitted, Transfers reported the highest source of revenue at 64 percent of the total operating revenue. The amount for transfers was R9.075 billion.

Table 3 below presents the extract of sequential performance and state of the revenue sources for the period ending 31 December 2023.

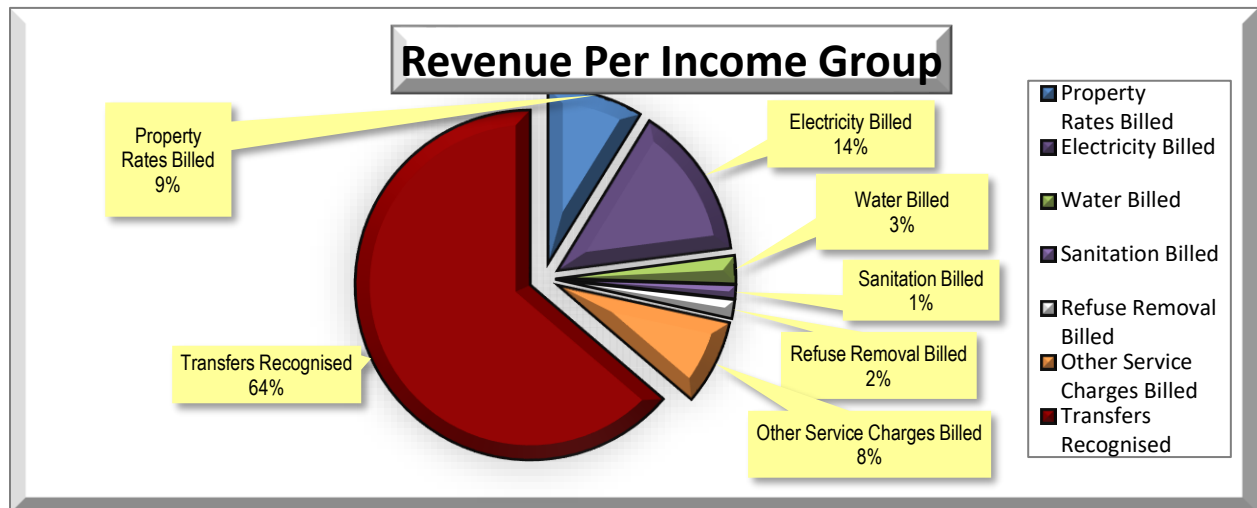
**Table 3: Total Revenue contribution per Income Source**

Rating	Revenue Source	R thousands	Percent
1	Transfers Recognized	9 075 881	64%
2	Electricity Billed	2 016 512	14%
3	Property Rates Billed	1 254 053	9%
4	Other Revenue	1 119 086	8%
5	Water Billed	359 370	3%
6	Refuse Removal Billed	242 186	2%
7	Waste Water Management (Sanitation) Billed	175 768	1%
<b>Totals</b>		<b>14 242 856</b>	<b>100%</b>

Source: National Treasury Local Government Database

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

Figure 1: Revenue per Income Group



Source: National Treasury Local Government Database

Revenue misstatement on key revenue generating items is of serious concern. Blouberg, Maruleng and Musina are not water authorities. These municipalities have however reported water revenue. Vhembe district as a water authority has reported a negative 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 31 December 2023, total operating expenditure amounted to R11.791 billion or 96 percent against the year-to-date budget of R12.254 billion. The consolidated actual Employee related cost is less than the budget by R412 million, and Electricity bulk purchases (less by R64 million), Inventory Consumables (down by R72 million), Contracted services (more by R15 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 December 2023.

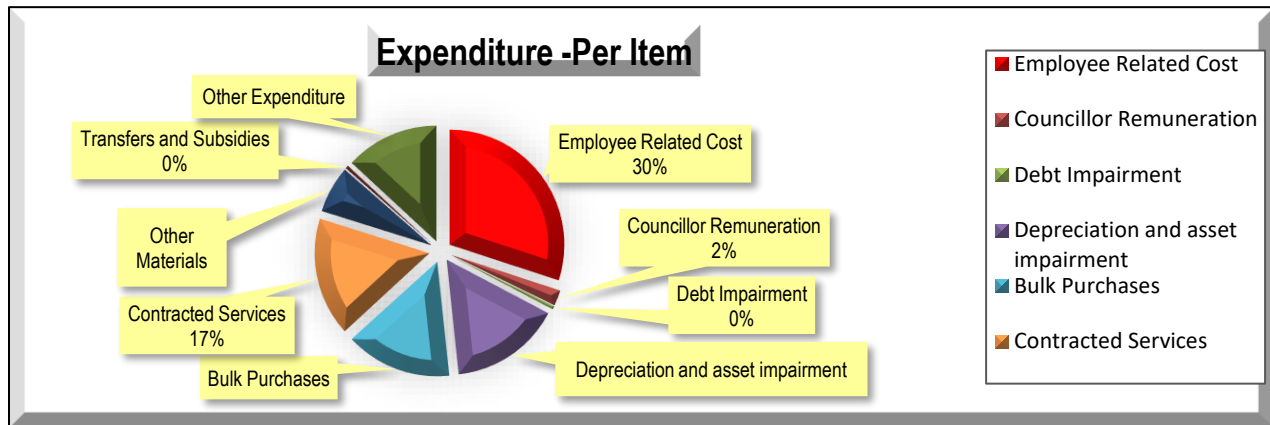
**Table 4: Total expenditure contribution per Expenditure Type**

Rating	Expenditure Item	R thousands	Percent
1	Employee Related Cost	3 539 524	30%
2	Contracted Services	1 958 900	17%
3	Depreciation and Asset Impairment	1 844 697	16%
4	Bulk Purchases - Electricity	1 755 118	15%
5	Other Expenditure	1 548 000	13%
6	Inventory Consumed	779 042	7%
7	Councillor Remuneration	256 758	2%
8	Debt Impairment	57 990	0%
9	Transfers and Subsidies	51 743	0%
<b>Totals</b>		<b>11 791 772</b>	<b>100%</b>

Source: National Treasury Local Government Database

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

**Figure 2: Expenditure Per Item**



Source: National Treasury Local Government Database



### 6.1.3 Cash flow

It is reported that Municipalities in the province closed the month of December 2023 with consolidated surplus cash and cash equivalent of R12.052 billion. The Cash and cash equivalents at beginning of the year were R3.695 billion. A net increase in cash and cash equivalents of R6.970 billion was realised. The underspending on conditional grant funds is a concern and has contributed to the increase in the cash status of municipalities. Treasury continues to monitor and provide advice on the mapping of the cash flow.

## 6.2 Financial Performance – District Breakdown

This section 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 December 2023.

**Table 5: Operating Revenue per district**

Operating Revenue Per District -M06 December 2023												
R thousands	Operating Revenue					Exchange Revenue					Non Exchange Revenue	
	Original Budget	Adjusted Budget	YTD Budget	YTD Actual	% of year to date Budget	Electricity Billed	Water Billed	Sanitation Billed	Refuse Removal Billed	Other Revenue	Property Rates Billed	Transfers Recognised
Capricorn	7 254 440	7 254 440	3 852 014	3 827 828	99%	680 693	164 846	90 127	80 665	277 705	396 327	2 137 465
Mopani	5 336 295	5 336 295	2 915 859	3 071 600	105%	477 004	35 827	4 142	45 239	183 162	332 075	1 994 151
Sekhukhune	3 702 873	3 702 873	1 626 689	2 053 709	126%	80 946	19 018	7 416	22 436	188 032	138 401	1 597 459
Vhembe	5 926 044	5 926 044	3 485 081	3 045 227	87%	256 964	15 715	1 574	36 100	224 236	141 471	2 369 167
Waterberg	4 342 741	4 342 741	2 264 958	2 244 494	99%	520 905	123 963	72 510	57 746	245 950	245 780	977 640
<b>Totals</b>	<b>26 562 393</b>	<b>26 562 393</b>	<b>14 144 600</b>	<b>14 242 856</b>	<b>101%</b>	<b>2 016 512</b>	<b>359 370</b>	<b>175 768</b>	<b>242 186</b>	<b>1 119 086</b>	<b>1 254 053</b>	<b>9 075 881</b>

Source: National Treasury Local Government Database

As at 31 December 2023 the original total operating revenue budget for the province stood at R26.562 billion. The year-to-date revenue budget stands at R14.144 billion as at 31 December 2023 of which R14.242 billion was realised.

Sekhukhune district municipalities realised the highest year-to-date revenue against its budget at 126 percent of the year to date. The second highest revenue raised was by Mopani district municipalities at 105 percent then Capricorn and Waterberg district municipalities both recorded 99 percent. Vhembe district recorded the lowest at 87 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 December 2023.

**Table 6: Operating Expenditure per district**

Operating Expenditure Per District -M06 December 2023														
R thousands	Original Budget	Adjusted Budget	YTD Budget	YTD Actual	% of Budget	Employee Related Cost	Councillor Remuneration	Debt Impairment	Depreciation and asset impairment	Bulk Purchases	Contracted Services	Inventory Consumed	Transfers and Subsidies	Other Expenditure
Capricorn	6 759 892	6 759 892	3 317 883	3 709 226	112%	852 821	59 631	-	1 119 038	572 404	545 636	144 272	8 155	407 269
Mopani	5 237 712	5 237 712	2 650 648	2 093 486	79%	694 043	70 040	-	175 546	319 862	295 501	215 910	23 206	299 379
Sekhukhune	3 469 930	3 469 930	1 715 410	1 610 471	94%	518 778	65 219	7 836	115 937	68 175	365 285	191 076	9 360	268 806
Vhembe	5 552 588	5 552 588	2 420 816	2 404 892	99%	870 314	62 659	33 341	311 611	286 958	486 706	112 001	10 466	230 836
Waterberg	4 299 134	4 299 134	2 149 572	1 973 697	92%	603 568	(791)	16 814	122 565	507 719	265 770	115 784	557	341 710
<b>Total</b>	<b>25 319 257</b>	<b>25 319 257</b>	<b>12 254 330</b>	<b>11 791 772</b>	<b>96%</b>	<b>3 539 524</b>	<b>256 758</b>	<b>57 990</b>	<b>1 844 697</b>	<b>1 755 118</b>	<b>1 958 900</b>	<b>779 042</b>	<b>51 743</b>	<b>1 548 000</b>

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 R12.254 billion as at 31 December 2023 of which R11.79 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 112% percent with Mopani district being the lowest at 79 percent. Vhembe, Waterberg and Sekhukhune respectively recorded 99, 92 and 94 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 -M06 December 2023</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 administration	Community and public safety	Economic and environmental services
Capricorn	1 676 427	1 676 427	816 412	857 724	105%	23 040	531 433	104 332	1 778	8 793	17 673	170 676
Mopani	1 199 152	1 199 152	632 082	528 574	84%	33 469	192 118	-	-	4 520	36 622	261 844
Sekhukhune	1 293 238	1 293 238	624 977	550 888	88%	7 632	151 486	-	725	74 326	5 751	310 967
Vhembe	2 149 310	2 177 310	1 044 428	840 722	80%	58 369	36 344	25 850	11 789	46 582	29 235	632 554
Waterberg	839 134	839 134	419 567	465 133	111%	29 368	256 142	57 525	37 899	1 102	4 085	79 011
<b>Total</b>	<b>7 157 260</b>	<b>7 185 260</b>	<b>3 537 465</b>	<b>3 243 041</b>	<b>92%</b>	<b>151 879</b>	<b>1 167 524</b>	<b>187 706</b>	<b>52 190</b>	<b>135 323</b>	<b>93 366</b>	<b>1 455 052</b>

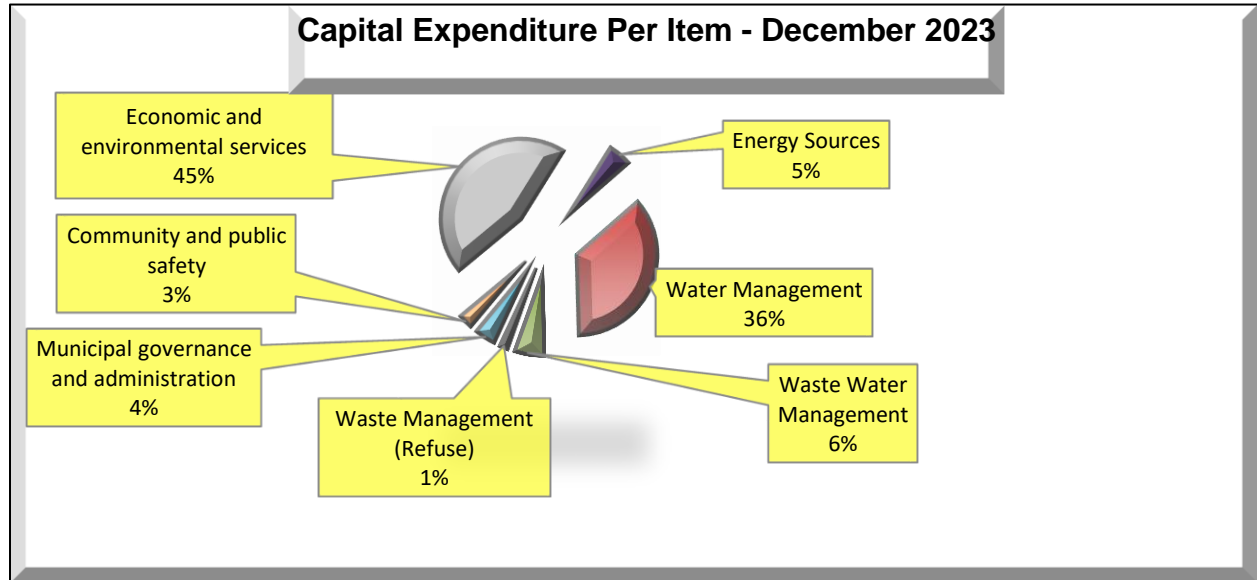
Source: National Treasury Local Government Database

The original capital budget for municipalities in the province stood at R7.157 billion with a reported year-to-date capital budget of R3.537 billion. Actual year to date spending stands at R3.243 billion being 92% percent of the year-to-date budget.

Waterberg district reflected the highest capital expenditure against the budget at 111 percent with Vhembe district recording the lowest at 80 percent. Mopani, Capricorn and Sekhukhune respectively recorded 84, 105 & 88 percent. Detailed capital expenditure for each municipality is shown in Appendix – 4.

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

**Figure 3: Capital Expenditure Per Item**



Source: National Treasury Local Government Database

Economic and Environmental services which comprises of expenditure that relates to road transport, environmental protection, planning and development make up the largest portion year-to-date capital expenditure at 45 percent. Water management is the second highest at 36 percent with Waste Water management at 6 percent, Energy sources at 5 percent, Municipal governance and administration at 4 percent, Community and public safety at 3 percent and Waste management (Refuse) is the lowest at 1 percent.

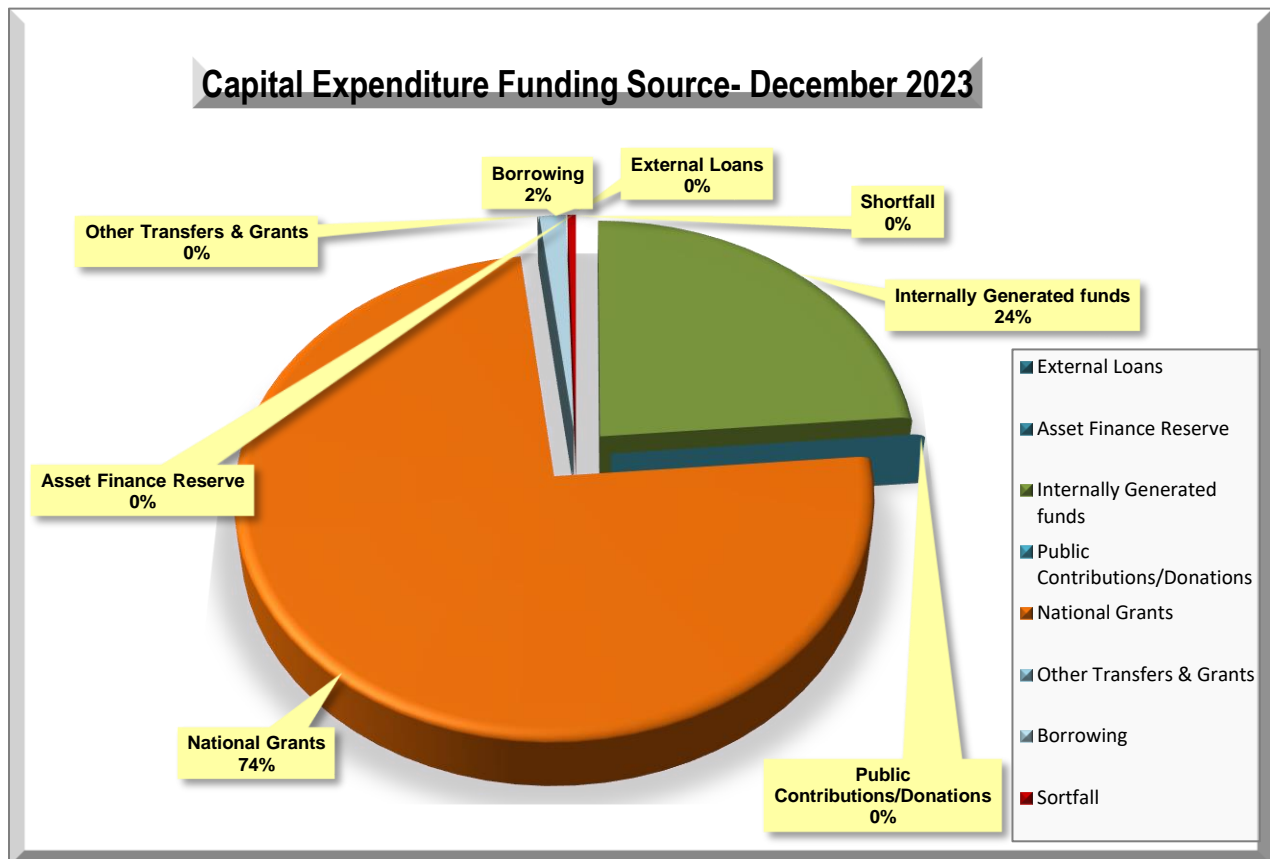
Table 8 below further provides for the sources to finance to the above capital expenditure for 06-month period ending 31 December 2023 of 2023/24 financial year.

**Table 8: Source of Finance for Capital Expenditure**

R thousands	Original Budget	Adjusted Budget	Year To Date Budget	YTD Actual	% of Budget	External Loans	Asset Finance Reserve	Internally Generated funds	Public Contributions/Donations	Transfers & Grants				Borrowing	Other
										National Grants	Provincial Grants	District Municipality Grants	Other Transfers & Grants		
Capricorn	1 676 427	1 676 427	816 412	857 724	105%	-	-	120 686	-	737 038	-	-	-	-	-
Mopani	1 199 152	1 199 152	632 082	528 574	84%	-	-	138 733	-	386 383	-	-	-	3 458	-
Sekhukhune	1 293 238	1 293 238	624 977	550 888	88%	-	-	157 012	-	348 138	-	-	-	43 922	-
Vhembe	2 149 310	2 177 310	1 044 428	840 722	80%	-	-	340 531	-	491 570	-	-	-	-	-
Waterberg	839 134	839 134	419 567	465 133	111%	-	-	10 532	-	450 262	-	-	-	-	-
<b>Total</b>	<b>7 157 260</b>	<b>7 185 260</b>	<b>3 537 465</b>	<b>3 243 041</b>	<b>92%</b>	<b>-</b>	<b>-</b>	<b>767 494</b>	<b>-</b>	<b>2 413 391</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>47 380</b>	<b>-</b>

Source: National Treasury Local Government Database

**Figure 4: Capital Expenditure per Funding Source**



Source: National Treasury Local Government Database

Table 8 and Figure 4 above indicate that municipalities' capital budgets are funded mainly from two sources namely, national grants and own revenue. Own revenue make up 24 percent (R767 million) of the year-to-date actual capital funding of R3.243 billion with grants making up 74 percent (R2.413 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.

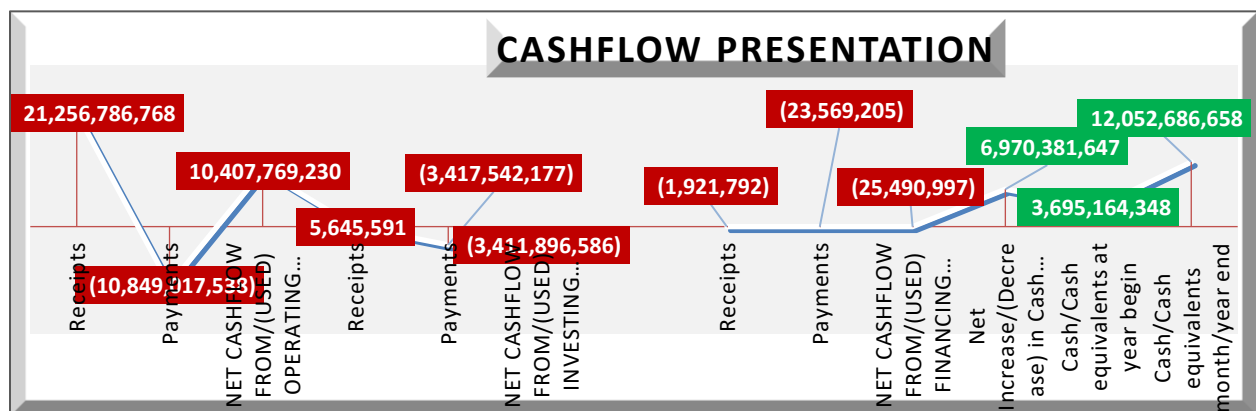
## 6.2.4 Cash Flow

Table 9: Cash Flow

Cashflow M06 December 2023												
R thousands	Cashflow from Operating Activities			Cashflow from Investing Activities			Cashflow from Financing Activities			Net Increase/(Decrease) in Cash Held	Cash/Cash equivalents at year begin	Cash/Cash equivalents month/year end
	Receipts	Payments	NET CASHFLOW FROM/(USED) OPERATING ACTIVITIES	Receipts	Payments	NET CASHFLOW FROM/(USED) INVESTING ACTIVITIES	Receipts	Payments	NET CASHFLOW FROM/(USED) FINANCING ACTIVITIES			
Capricorn	5 290 129	(3 038 159)	2 251 970	3	(880 267)	(880 263)	(1 381)	-	(1 381)	1 370 327	1 442 806	2 907 941
Mopani	6 433 720	(1 864 042)	4 569 679	2 820	(527 630)	(524 811)	-	(15 837)	(15 837)	4 029 032	324 274	4 812 102
Sekhukhune	2 339 840	(1 977 937)	361 903	24	(528 213)	(528 189)	(564)	(3 207)	(3 771)	(170 057)	257 267	821 125
Vhembe	3 717 866	(1 807 433)	1 910 432	1 305	(961 408)	(960 103)	(139)	-	(139)	950 191	1 567 788	2 514 066
Waterberg	3 475 232	(2 161 448)	1 313 785	1 493	(520 025)	(518 531)	162	(4 525)	(4 364)	790 889	103 030	997 453
<b>Total</b>	<b>21 256 787</b>	<b>(10 849 018)</b>	<b>10 407 769</b>	<b>5 646</b>	<b>(3 417 542)</b>	<b>(3 411 897)</b>	<b>(1 922)</b>	<b>(23 569)</b>	<b>(25 491)</b>	<b>6 970 382</b>	<b>3 695 164</b>	<b>12 052 687</b>

Source: National Treasury Local Government Database

Figure 5: Cash flow Statement



Source: National Treasury Local Government Database

There is a slight improvement on the cash flow mapping however there still need to be an improvement of the segment usage. 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 province reported a surplus cash and cash equivalent of R12.052 billion for the month of December 2023. The Cash and cash equivalents at beginning of the year were R3.695 billion. A net increase in cash and cash equivalents amounting to R6.970 billion was realised during the period under review. The consolidated cash flow closing balance appears to be incorrect by R1.3 billion which constitute of differences identified in each consolidated district balances as follows, Capricorn R2.8 billion, Mopani R4.3 billion, Sekhukhune R87.2 million, Vhembe R2.5 billion and Waterberg R893.9 million.

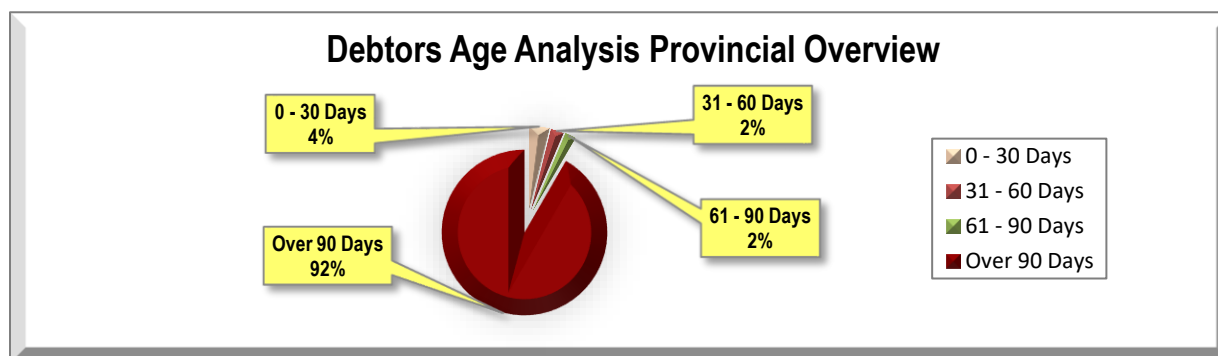
## 6.2.5 Debt Management

**Table 10: Debtors Age Analysis**

Debtors Detail - M06 December 2023									
R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total
	Total	%	Total	%	Total	%	Total	%	Total
Capricorn	246 237	5%	134 676	3%	110 875	2%	4 422 418	90%	4 914 206
Mopani	122 037	3%	99 713	2%	80 965	2%	4 485 241	94%	4 787 956
Sekhukhune	76 415	5%	40 227	3%	42 709	3%	1 277 450	89%	1 436 801
Vhembe	99 550	3%	64 433	2%	58 554	2%	3 350 045	94%	3 572 582
Waterberg	164 916	4%	134 663	3%	112 296	3%	3 918 008	90%	4 329 883
<b>Total</b>	<b>709 155</b>	<b>4%</b>	<b>473 712</b>	<b>2%</b>	<b>405 399</b>	<b>2%</b>	<b>17 453 162</b>	<b>92%</b>	<b>19 041 428</b>

Source: National Treasury Local Government Database

Figure 6: Debtors Age Analysis - Provincial Overview



Source: National Treasury Local Government Database

Figure 6 reveals that 92 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 districts with most debtors over 90 days are Mopani and Vhembe both at 94 percent, followed by Capricorn and Waterberg at 90 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

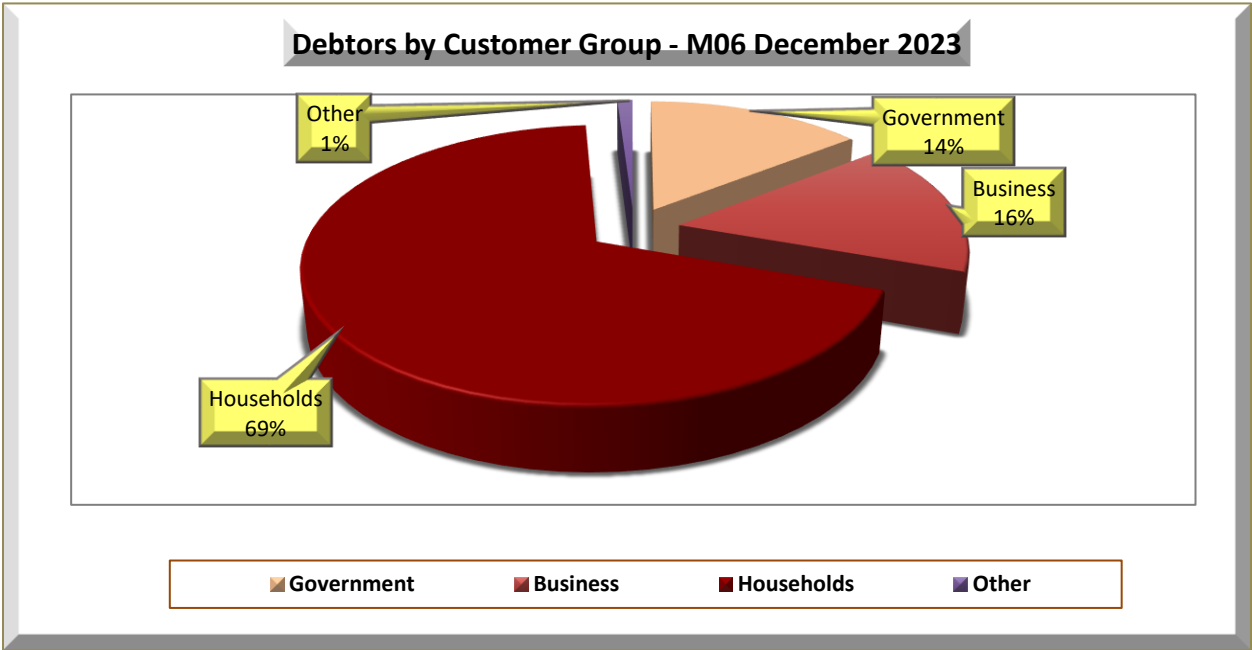
R thousands	Government		Business		Households		Other		Total
	Total	%	Total	%	Total	%	Total	%	
	Capricorn	1 438 843	29%	508 008	10%	2 949 004	60%	18 351	
Mopani	324 115	7%	829 080	17%	3 451 482	72%	183 279	4%	4 787 956
Sekhukhune	270 070	19%	437 541	30%	745 298	52%	-16 108	-1%	1 436 801
Vhembe	368 830	10%	612 611	17%	2 591 141	73%	0	0%	3 572 582
Waterberg	331 971	8%	683 992	16%	3 306 371	76%	7 549	0%	4 329 883
<b>Total</b>	<b>2 733 829</b>	<b>14%</b>	<b>3 071 232</b>	<b>16%</b>	<b>13 043 296</b>	<b>68%</b>	<b>193 071</b>	<b>0%</b>	<b>19 041 428</b>

Source: National Treasury Local Government Database



Table 11 indicates that the total debtors up to the end of December 2023 categorised by customer group amounted to R19.041 billion. Outstanding debtors in respect of Households are the highest at R13.043 billion or 68 percent of the total debtors and government debts due to municipalities amounts to R2.733 billion (14 percent) with business category at R3.071 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 debt book.
- Credit control needs to be emphasized 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 14 percent of the total outstanding debt.

## 6.2.6 Creditors Management

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

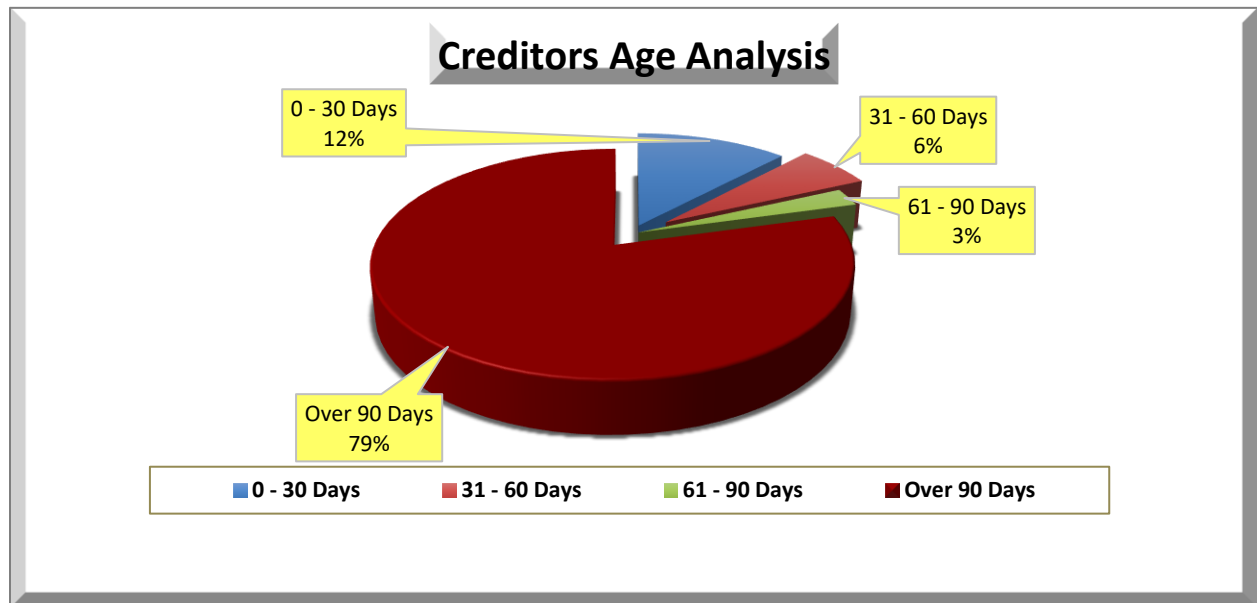
**Table 12: Creditors Age Analysis per District**

<i>Creditor Age Analysis - M06 December 2023</i>									
R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total
	Total	%	Total	%	Total	%	Total	%	Total
Capricorn	113 170	100%	46	0%	170	0%	233	0%	113 619
Mopani	18 901	6%	1 760	1%	91	0%	304 142	94%	324 894
Sekhukhune	19 478	28%	17 442	25%	32 066	46%	29	0%	69 015
Vhembe	4 452	6%	44 293	61%	301	0%	24 129	33%	73 175
Waterberg	139 941	7%	86 533	5%	29 475	2%	1 621 300	86%	1 877 249
<b>Total</b>	<b>295 942</b>	<b>12%</b>	<b>150 074</b>	<b>6%</b>	<b>62 103</b>	<b>3%</b>	<b>1 949 833</b>	<b>79%</b>	<b>2 457 952</b>

Source: National Treasury Local Government Database

Figure 8 below provides snapshot overview of the Creditors Ageing.

**Figure 8: Creditors Age Analysis - Provincial Overview**



Source: National Treasury Local Government Database

Table 12 and Figure 8 above indicate that the total creditors as reported for the period ending 31 December 2023 categorised by aging amounted to R2.457 billion. Outstanding creditors in the bracket “Over 90 days” are the highest at R1.949 billion or 79 percent of the total outstanding creditors. Two municipalities as mentioned before under section 4 did not report on the outstanding creditor balances and that the amount outstanding, as reported, is grossly understated and misrepresented.

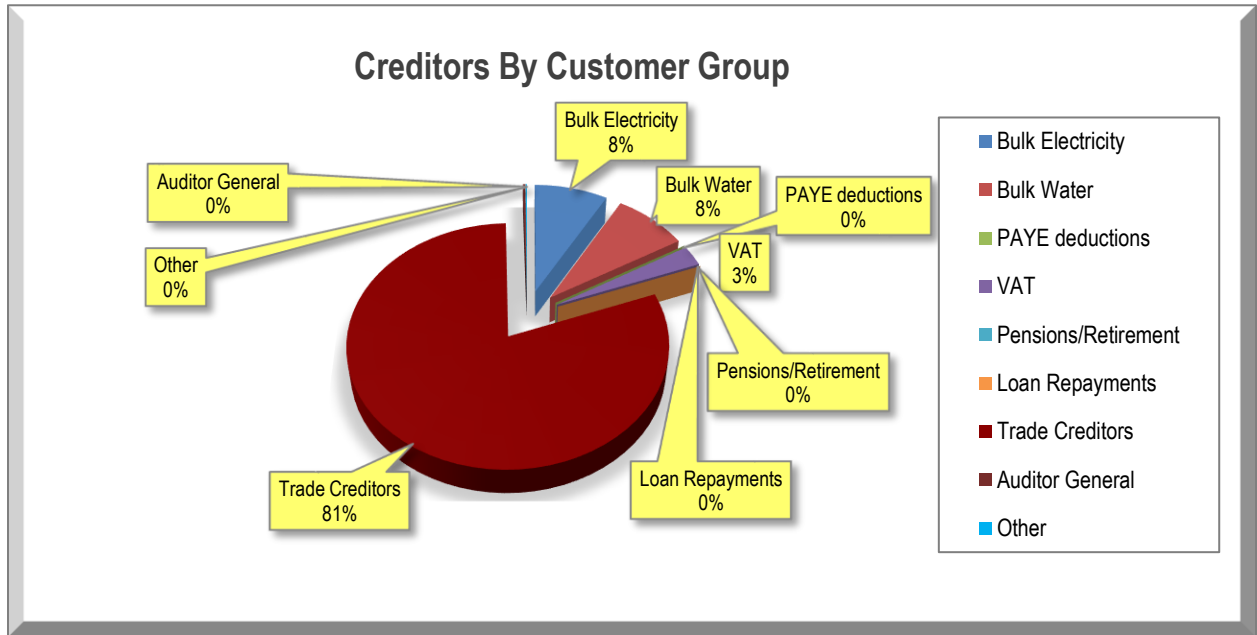
**Table 13: Creditors by Customer Group per District**

Creditor Age Analysis - M06 December 2023																			
R thousands	Bulk Electricity		Bulk Water		PAYE deductions		VAT		Pensions/Retirement		Repayments		Trade Creditors		Auditor General		Other		Total
	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	
	Capricorn	81 786	72%	23 932	21%	2	0%	-	0%	-	0%	-	0%	7 423	7%	-	0,00%	476	
Mopani	13 229	4%	97 937	30%	-	0%	-	0%	30	0%	-	0%	211 584	65%	-	0,00%	2 114	1%	324 894
Sekhukhune	-	0%	61 349	89%	-	0%	-	0%	-	0%	-	0%	7 105	10%	-	0,00%	561	1%	69 015
Vhembe	157	0%	-	0%	-	0%	-	0%	-	0%	-	0%	73 018	100%	-	0,00%	-	0%	73 175
Waterberg	105 983	6%	21 772	1%	-	0%	66 773	4%	-	0%	-	0%	1 676 200	89%	6 416	0,34%	105	0%	1 877 249
<b>Total</b>	<b>201 155</b>	<b>8%</b>	<b>204 990</b>	<b>8%</b>	<b>2</b>	<b>0%</b>	<b>66 773</b>	<b>3%</b>	<b>30</b>	<b>0%</b>	<b>-</b>	<b>0%</b>	<b>1 975 330</b>	<b>80%</b>	<b>6 416</b>	<b>0,26%</b>	<b>3 256</b>	<b>0%</b>	<b>2 457 952</b>

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

Figure 9: Creditors by Customer Group



Source: National Treasury Local Government Database

## 6.2.7 Spending on Conditional Grant

Table 14 : Conditional Grants

R thousands	Municipal Infrastructure Grant		Public Transport Network Grant		Integrated National Electrification Programme (Municipal) Grant		Neighbourhood Development Partnership Grant (Capital Grant)		Rural Road Assets Management Systems Grant		Regional Bulk Infrastructure Grant (Schedule 5B)	
	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent
Capricorn	436 347	282 205	213 978	59 803	84 229	10 221	32 168	18 018	2 601	1 762	161 539	136 699
Mopani	871 118	402 744	-	-	89 178	43 236	-	-	2 370	779	-	-
Sekhukhune	853 251	310 239	-	-	90 103	44 158	-	-	2 460	-	-	-
Vhembe	988 367	376 662	-	-	47 704	28 509	25 000	-	2 416	535	-	-
Waterberg	370 773	232 645	-	-	32 800	14 500	-	-	2 290	-	-	-
<b>Total</b>	<b>3 519 856</b>	<b>1 604 496</b>	<b>213 978</b>	<b>59 803</b>	<b>344 014</b>	<b>140 624</b>	<b>57 168</b>	<b>18 018</b>	<b>12 137</b>	<b>3 075</b>	<b>161 539</b>	<b>136 699</b>

Source: National Treasury Local Government Database

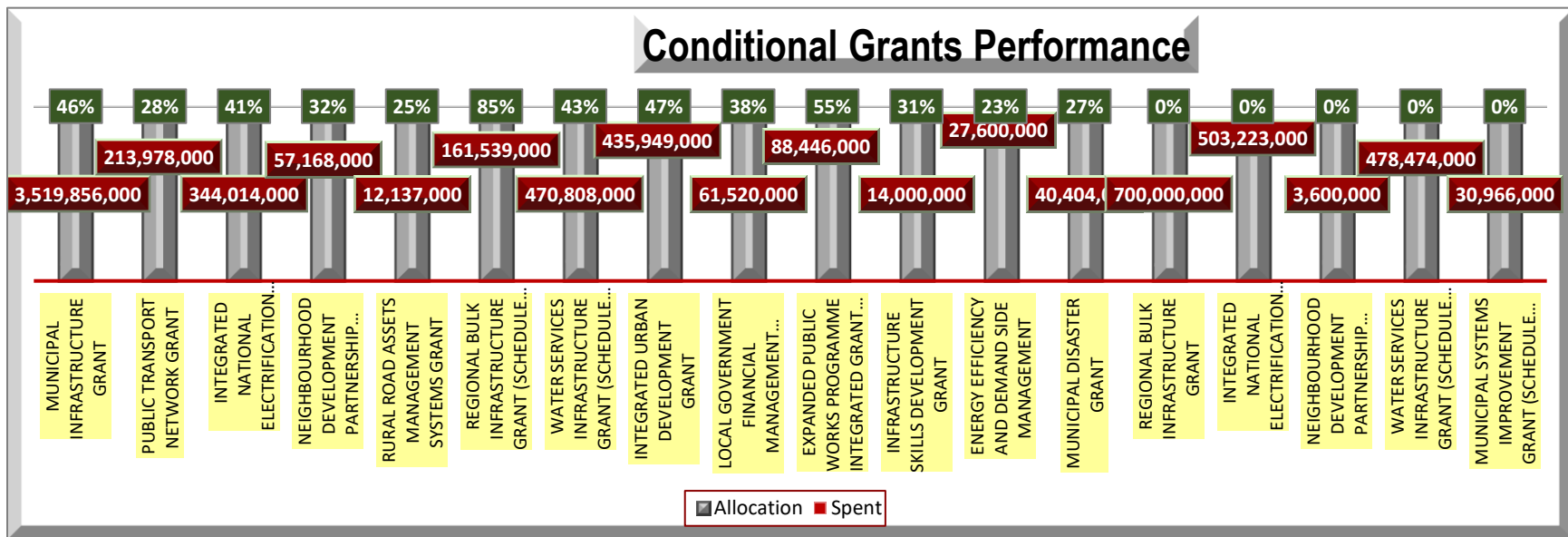
R thousands	Water Services Infrastructure Grant (Schedule 5B)		Integrated Urban Development Grant		Local Government Financial Management Grant		Expanded Public Works Programme Integrated Grant (Municipality)		Infrastructure Skills Development Grant		Energy Efficiency and Demand Side Management	
	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent
Capricorn	230 725	147 084	435 949	205 255	10 100	3 839	18 745	10 424	5 500	1 768	4 000	485
Mopani	-	-	-	-	14 350	4 246	21 605	14 333	-	-	14 000	5 726
Sekhukhune	-	-	-	-	12 620	6 381	24 598	11 934	-	-	5 600	-
Vhembe	109 000	-	-	-	12 200	3 428	16 883	9 127	8 500	2 598	-	-
Waterberg	131 083	56 092	-	-	12 250	5 554	6 615	3 182	-	-	4 000	-
<b>Total</b>	<b>470 808</b>	<b>203 176</b>	<b>435 949</b>	<b>205 255</b>	<b>61 520</b>	<b>23 447</b>	<b>88 446</b>	<b>49 000</b>	<b>14 000</b>	<b>4 366</b>	<b>27 600</b>	<b>6 211</b>

Source: National Treasury Local Government Database

R thousands	Municipal Disaster Grant		Regional Bulk Infrastructure Grant		Integrated National Electrification Programme (Eskom) Grant		Neighbourhood Development Partnership Grant (Technical Assistance)		Water Services Infrastructure Grant (Schedule 6B)		Municipal Systems Improvement Grant (Schedule 6B)		TOTALS	
	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent
Capricorn	17 500	4 688	-	-	159 367	-	1 000	-	-	-	1 000	-	1 814 748	882 251
Mopani	11 350	3 673	460 000	-	71 388	-	-	-	320 843	-	2 900	-	1 879 102	474 737
Sekhukhune	-	-	140 000	-	70 310	-	100	-	49 425	-	3 500	-	1 251 967	372 712
Vhembe	11 554	2 452	50 000	-	111 911	-	2 500	-	-	-	2 900	-	1 388 935	423 310
Waterberg	-	-	50 000	-	90 247	-	-	-	108 206	-	20 666	-	828 930	311 972
<b>Total</b>	<b>40 404</b>	<b>10 812</b>	<b>700 000</b>	<b>-</b>	<b>503 223</b>	<b>-</b>	<b>3 600</b>	<b>-</b>	<b>478 474</b>	<b>-</b>	<b>30 966</b>	<b>-</b>	<b>7 163 682</b>	<b>2 464 981</b>

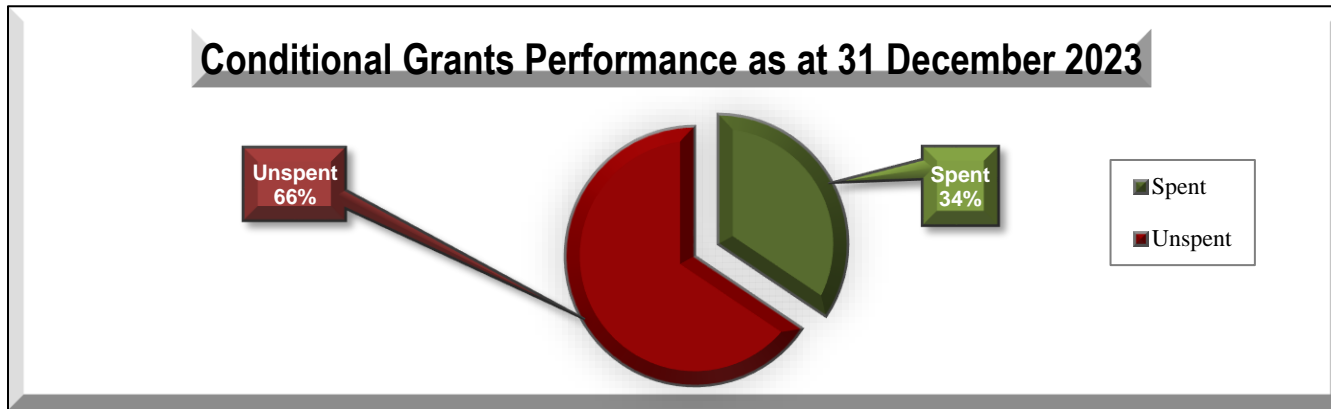
Source: National Treasury Local Government Database

Figure 10: Conditional Grants



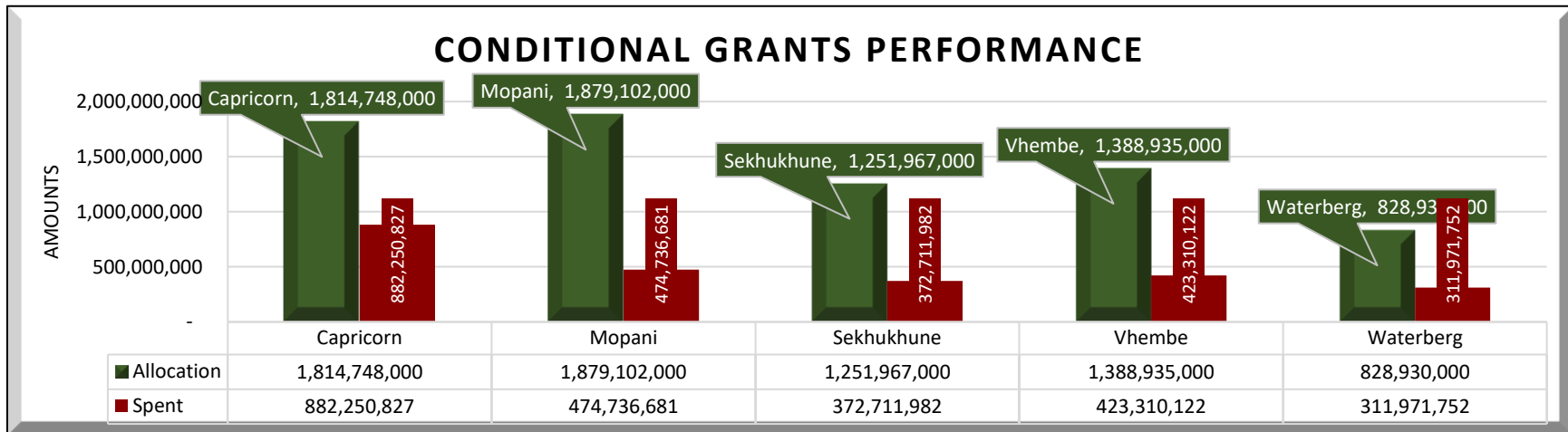
Source: National Treasury Local Government Database

Figure 11: Conditional Grants Provincial Overview



Source: National Treasury Local Government Database

Figure 12 : Conditional Grants District Performance



Source: National Treasury Local Government Database

At the end of 31 December 2023, the aggregate conditional grants spending stands at 34 percent, based on a straight-line projection the expenditure should be 50 percent, which indicates that grant spending is lagging as at 31 December 2023.

## 7 mSCOA - Summary - Upload and Segment Validation

Table 15 below shows the status of Limpopo municipalities' financial submissions and validations for the period ending 31 December 2023.

**Table 15: mSCOA uploads**

		Financial Year										
		2022	2023	2024								
		SUBMISSION CODE										
		RAUD	PAUD	AUDA	ORGB	PROR	M01	M02	M03	M04	M05	M06
Demarcation Description	Demarc Code											
Ba-Phalaborwa	LIM334											
Bela Bela	LIM366											
Blouberg	LIM351											
Capricorn	DC35											
Collins Chabane	LIM345											
Elias Motsoaledi	LIM472											
Ephraim Mogale	LIM471											
Greater Giyani	LIM331											
Greater Letaba	LIM332											
Greater Tzaneen	LIM333											
Lepelle-Nkumpi	LIM355											
Lephalale	LIM362											
Makhado	LIM344											
Makhuduthamaga	LIM473											
Maruleng	LIM335											
Modimolle-Mookgopong	LIM368											
Mogalakwena	LIM367											
Molemole	LIM353											
Mopani	DC33											
Musina	LIM341											
Polokwane	LIM354											
Sekhukhune	DC47											
Thabazimbi	LIM361											
Thulamela	LIM343											
Tubatse Fetakgomo	LIM476											
Vhembe	DC34											
Waterberg	DC36											

### 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 - M06 December 2023													
Operating Revenue Budget						Exchange Revenue					Non Exchange Revenue		
R thousands	Original Budget	Adjusted Budget	YTD Budget	YTD Actual	% of year to date Budget	Electricity Billed	Water Billed	Sanitation Billed	Refuse Removal Billed	Other Revenue	Property Rates Billed 1	Transfers Recognised	Other Revenue
Blouberg	352 990	352 990	176 495	184 908	105%	12 599	1 521	703	862	4 173	64 632	99 203	1 215
Capricorn	967 645	967 645	708 616	678 228	96%	-	30 099	5 006	-	49 685	-	593 438	-
Lepelle-Nkumpi	713 726	713 726	356 863	304 332	85%	-	-	-	3 701	28 796	21 593	241 574	8 668
Molemole	274 777	274 777	137 388	168 099	122%	4 462	-	(1)	1 506	11 212	14 471	135 431	1 019
Polokwane	4 945 302	4 945 302	2 472 651	2 492 261	101%	663 632	133 226	84 419	74 596	150 841	295 630	1 067 819	22 097
<b>Total</b>	<b>7 254 440</b>	<b>7 254 440</b>	<b>3 852 014</b>	<b>3 827 828</b>	<b>99%</b>	<b>680 693</b>	<b>164 846</b>	<b>90 127</b>	<b>80 665</b>	<b>244 707</b>	<b>396 327</b>	<b>2 137 465</b>	<b>32 999</b>
Ba-phalaborwa	676 346	676 346	338 173	374 061	111%	55 850	-	-	14 841	8 706	119 286	157 617	17 760
Greater Giyani	539 825	539 825	269 912	90 778	34%	-	-	-	4 373	16 589	41 949	8 523	19 343
Greater Letaba	467 049	467 049	233 525	334 675	143%	12 370	0	-	2 816	17 584	10 501	291 008	396
Greater Tzaneen	1 613 783	1 613 783	1 013 356	1 020 634	101%	408 784	-	-	20 567	43 841	74 734	460 626	12 081
Maruleng	348 971	348 971	215 733	232 501	108%	-	1 827	266	2 641	15 265	85 604	126 735	163
Mopani	1 690 322	1 690 322	845 161	1 018 951	121%	-	34 000	3 876	-	31 434	-	949 641	-
<b>Total</b>	<b>5 336 295</b>	<b>5 336 295</b>	<b>2 915 859</b>	<b>3 071 600</b>	<b>105%</b>	<b>477 004</b>	<b>35 827</b>	<b>4 142</b>	<b>45 239</b>	<b>133 419</b>	<b>332 075</b>	<b>1 994 151</b>	<b>49 743</b>
Elias Motsoaledi	680 764	680 764	434 429	350 955	81%	49 543	-	-	5 872	1 807	(6 088)	250 468	49 353
Ephraim Mogale	375 827	375 827	235 481	139 421	59%	31 403	-	-	2 510	10 013	23 495	65 599	6 402
Tubatse Fetakg	915 422	915 422	457 711	601 917	132%	-	-	-	13 912	29 877	99 857	443 636	14 635
Makhuduthama	457 809	457 809	228 904	296 198	129%	-	-	-	142	6 279	21 137	261 276	7 362
Sekhukhune	1 273 052	1 273 052	270 164	665 218	246%	-	19 018	7 416	-	62 305	-	576 479	-
<b>Total</b>	<b>3 702 873</b>	<b>3 702 873</b>	<b>1 626 689</b>	<b>2 053 709</b>	<b>126%</b>	<b>80 946</b>	<b>19 018</b>	<b>7 416</b>	<b>22 436</b>	<b>110 281</b>	<b>138 401</b>	<b>1 597 459</b>	<b>77 752</b>
Makhado	1 395 877	1 395 877	697 938	643 832	92%	179 687	-	-	7 670	30 382	59 267	367 713	(887)
Musina	530 868	530 868	265 434	315 068	119%	77 277	17 446	1 571	11 494	22 386	14 921	168 517	1 455
Collins Chabane	662 484	662 484	440 065	361 294	82%	-	-	-	2 795	19 586	17 735	317 767	3 411
Thulamela	897 697	897 697	595 039	604 487	102%	-	-	-	13 955	68 477	49 548	463 027	9 480
Vhembe	2 439 118	2 439 118	1 486 604	1 120 545	75%	-	(1 731)	4	186	69 754	-	1 052 142	190
<b>Total</b>	<b>5 926 044</b>	<b>5 926 044</b>	<b>3 485 081</b>	<b>3 045 227</b>	<b>87%</b>	<b>256 964</b>	<b>15 715</b>	<b>1 574</b>	<b>36 100</b>	<b>210 586</b>	<b>141 471</b>	<b>2 369 167</b>	<b>13 650</b>
Bela bela	555 869	555 869	306 867	275 580	90%	71 913	19 871	12 005	5 613	12 820	45 241	99 860	8 238
Lephalale	789 635	789 635	394 818	475 802	121%	100 524	32 797	13 195	9 836	81 266	59 259	170 974	7 950
Modimolle-Mook	868 609	868 609	466 188	497 456	107%	163 138	52 154	24 463	14 636	52 424	70 791	112 062	7 788
Mogalakwena	1 418 183	1 418 183	709 091	718 722	101%	149 293	5 312	11 079	19 708	40 127	48 511	435 082	9 610
Thabazimbi	550 934	550 934	275 467	160 000	58%	36 037	13 829	11 768	7 953	23 046	21 979	45 260	128
Waterberg	159 512	159 512	112 527	116 954	104%	-	-	-	-	2 552	-	114 402	-
<b>Total</b>	<b>4 342 741</b>	<b>4 342 741</b>	<b>2 264 958</b>	<b>2 244 494</b>	<b>99%</b>	<b>520 905</b>	<b>123 963</b>	<b>72 510</b>	<b>57 746</b>	<b>212 236</b>	<b>245 780</b>	<b>977 640</b>	<b>33 714</b>
<b>Grant Total</b>	<b>26 562 393 248</b>	<b>26 562 393 248</b>	<b>14 144 599 833</b>	<b>14 242 856 349</b>	<b>101%</b>	<b>2 016 512 162</b>	<b>359 369 926</b>	<b>175 768 356</b>	<b>242 185 708</b>	<b>911 228 447</b>	<b>1 254 053 333</b>	<b>9 075 881 015</b>	<b>207 857 402</b>

Source: National Treasury Local Government Database

## Appendix - 2: Operating Expenditure

Appendix 2: Operating Expenditure - M06 December 2023														
R thousands	Original Budget	Adjusted Budget	YTD Budget	YTD Actual	% of Budget	Employee Related Cost	Councillor Remuneration	Debt Impairment	Depreciation and asset impairment	Bulk Purchases	Contracted Services	Inventory Consumed	Transfers and Subsidies	Other Expenditure
Blouberg	389 072	389 072	194 537	136 872	70%	53 373	8 469	-	-	23 438	22 918	407	-	28 268
Capricorn	1 081 663	1 081 663	478 763	379 061	79%	158 518	8 933	-	39 639	-	53 362	43 368	-	75 242
Lepelle-Nkumpi	478 179	478 179	239 091	149 864	63%	48 684	12 163	-	15 639	-	19 961	897	-	52 520
Molemole	260 945	260 945	130 474	115 924	89%	53 830	7 451	-	9 234	7 425	18 909	3 161	-	15 914
Polokwane	4 550 034	4 550 034	2 275 018	2 927 505	129%	538 415	22 616	-	1 054 527	541 541	430 487	96 439	8 155	235 325
<b>Total</b>	<b>6 759 892</b>	<b>6 759 892</b>	<b>3 317 883</b>	<b>3 709 226</b>	<b>112%</b>	<b>852 821</b>	<b>59 631</b>	<b>-</b>	<b>1 119 038</b>	<b>572 404</b>	<b>545 636</b>	<b>144 272</b>	<b>8 155</b>	<b>407 269</b>
Ba-phalaborwa	764 525	764 525	382 263	265 486	69%	82 287	8 623	-	39 340	59 802	29 640	11 407	107	34 280
Greater Giyani	548 344	548 344	274 172	222 790	81%	83 899	13 587	-	55 713	-	26 721	3 492	-	39 378
Greater Letaba	423 398	423 398	211 699	236 766	112%	72 208	16 549	-	22 466	13 101	62 898	5 745	-	43 798
Greater Tzaneen	1 525 703	1 525 703	794 642	691 947	87%	192 322	15 789	-	58 026	246 672	44 664	46 790	23 099	64 585
Maruleng	286 339	286 339	143 170	104 181	73%	38 945	6 570	-	-	287	27 948	2 918	-	27 514
Mopani	1 689 403	1 689 403	844 702	572 315	68%	224 382	8 921	-	-	-	103 630	145 558	-	89 824
<b>Total</b>	<b>5 237 712</b>	<b>5 237 712</b>	<b>2 650 648</b>	<b>2 093 486</b>	<b>79%</b>	<b>694 043</b>	<b>70 040</b>	<b>-</b>	<b>175 546</b>	<b>319 862</b>	<b>295 501</b>	<b>215 910</b>	<b>23 206</b>	<b>299 379</b>
Elias Motsoaledi	654 217	654 217	313 104	277 494	89%	91 747	14 295	-	30 688	49 237	36 955	20 876	2 568	31 129
Ephraim Mogale	375 666	375 666	187 181	137 459	73%	39 983	6 022	-	27 005	18 938	22 791	686	-	22 035
Tubatse Fetakgomo	838 096	838 096	419 048	385 396	92%	120 282	21 806	-	40 098	-	137 576	834	-	64 800
Makhuduthamaga	371 205	371 205	185 602	238 480	128%	57 173	13 386	7 836	18 147	-	92 747	1 905	6 792	40 494
Sekhukhune	1 230 747	1 230 747	610 474	571 643	94%	209 593	9 710	-	-	-	75 217	166 775	-	110 348
<b>Total</b>	<b>3 469 930</b>	<b>3 469 930</b>	<b>1 715 410</b>	<b>1 610 471</b>	<b>94%</b>	<b>518 778</b>	<b>65 219</b>	<b>7 836</b>	<b>115 937</b>	<b>68 175</b>	<b>365 285</b>	<b>191 076</b>	<b>9 360</b>	<b>268 806</b>
Makhado	1 368 446	1 368 446	684 223	615 151	90%	177 117	15 695	33 341	73 835	165 594	95 547	23 340	-	30 683
Musina	484 868	484 868	242 434	248 285	102%	78 195	5 887	-	-	121 364	14 260	1 387	4 898	22 295
Collins Chabane	457 671	457 671	228 836	247 643	108%	71 576	15 270	-	6 500	-	112 095	7 202	4 388	30 612
Thulamela	919 194	919 194	436 388	405 536	93%	166 757	17 579	-	37 270	-	116 153	8 449	1 181	58 147
Vhembe	2 322 408	2 322 408	828 936	888 277	107%	376 670	8 229	-	194 006	-	148 652	71 622	-	89 098
<b>Total</b>	<b>5 552 588</b>	<b>5 552 588</b>	<b>2 420 816</b>	<b>2 404 892</b>	<b>99%</b>	<b>870 314</b>	<b>62 659</b>	<b>33 341</b>	<b>311 611</b>	<b>286 958</b>	<b>486 706</b>	<b>112 001</b>	<b>10 466</b>	<b>230 836</b>
Bela bela	543 004	543 004	271 502	218 860	81%	72 587	4 656	-	18 143	70 435	19 469	11 794	-	21 777
Lephalale	787 943	787 943	393 972	373 657	95%	114 665	6 520	16 814	42 145	90 118	34 140	25 444	471	43 339
Modimolle-Mookgophong	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Mogalakwena	1 383 244	1 383 244	691 627	751 104	109%	177 054	11 949	-	-	176 239	148 954	44 362	85	192 460
Thabazimbi	534 839	534 839	267 420	161 676	60%	57 846	(34 272)	-	35 855	42 229	26 682	26 392	-	6 943
Waterberg	186 142	186 142	93 071	86 030	92%	59 770	4 869	-	2 951	-	4 907	-	-	13 532
<b>Total</b>	<b>3 435 172</b>	<b>3 435 172</b>	<b>1 717 591</b>	<b>1 591 327</b>	<b>93%</b>	<b>481 922</b>	<b>(6 278)</b>	<b>16 814</b>	<b>99 095</b>	<b>379 021</b>	<b>234 153</b>	<b>107 992</b>	<b>557</b>	<b>278 051</b>
<b>Grand Total</b>	<b>24 455 295</b>	<b>24 455 295</b>	<b>11 822 349</b>	<b>11 409 402</b>		<b>3 417 878</b>	<b>251 271</b>	<b>57 990</b>	<b>1 821 228</b>	<b>1 626 420</b>	<b>1 927 282</b>	<b>771 250</b>	<b>51 743</b>	<b>1 484 340</b>

Source: National Treasury Local Government Database

### Appendix - 3: Capital Source of Finance

Appendix 3: Capital Source of Finance - M06 December 2023															
R thousands	Original Budget	Adjusted Budget	Year To Date Budget	YTD Actual	% of Budget	External Loans	Asset Finance Reserve	Internally Generated funds	Public Contributions/Donations	Transfers & Grants				Borrowing	Other
										National Grants	Provincial Grants	District Municipality Grants	Other Transfers & Grants		
Blouberg	86 892	86 892	43 446	27 951	64%			191	-	27 760	-	-	-	-	-
Capricorn	420 353	420 353	188 374	366 124	194%			57 573	-	308 551	-	-	-	-	-
Lepelle-Nkumpi	299 563	299 563	149 781	19 157	13%			1 109	-	18 048	-	-	-	-	-
Molemole	72 380	72 380	36 190	39 069	108%			3 386	-	35 683	-	-	-	-	-
Polokwane	797 239	797 239	398 620	405 423	102%			58 427	-	346 996	-	-	-	-	-
<b>Total</b>	<b>1 676 427</b>	<b>1 676 427</b>	<b>816 412</b>	<b>857 724</b>	<b>105%</b>	<b>-</b>	<b>-</b>	<b>120 686</b>	<b>-</b>	<b>737 038</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Ba-phalaborwa	64 766	64 766	32 383	23 452	72%			5 566	-	17 886	-	-	-	-	-
Greater Giyani	214 991	214 991	107 495	108 840	101%			36 055	-	72 785	-	-	-	-	-
Greater Letaba	110 032	110 032	55 016	54 918	100%			19 529	-	35 389	-	-	-	-	-
Greater Tzaneen	190 705	190 705	127 858	62 505	49%			17 176	-	41 871	-	-	-	3 458	-
Maruleng	167 916	167 916	83 958	86 739	103%			60 406	-	26 333	-	-	-	-	-
Mopani	450 742	450 742	225 371	192 118	85%			-	-	192 118	-	-	-	-	-
<b>Total</b>	<b>1 199 152</b>	<b>1 199 152</b>	<b>632 082</b>	<b>528 574</b>	<b>84%</b>	<b>-</b>	<b>-</b>	<b>138 733</b>	<b>-</b>	<b>386 383</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3 458</b>	<b>-</b>
Elias Motsaedi	84 156	84 156	38 437	28 447	74%			1 284	-	27 164	-	-	-	-	-
Ephraim Mogale	79 359	79 359	39 547	23 258	59%			2 577	-	18 865	-	-	-	-	-
Tubatse Fetakgomo	299 863	299 863	149 932	244 182	163%			86 392	-	113 868	-	-	-	43 922	-
Makhuduthamaga	236 116	236 116	118 058	102 521	87%			59 310	-	43 211	-	-	-	-	-
Sekhukhune	593 743	593 743	279 002	152 480	55%			7 449	-	145 031	-	-	-	-	-
<b>Total</b>	<b>1 293 238</b>	<b>1 293 238</b>	<b>624 977</b>	<b>550 888</b>	<b>88%</b>	<b>-</b>	<b>-</b>	<b>157 012</b>	<b>-</b>	<b>348 138</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>43 922</b>	<b>-</b>
Makhado	503 877	503 877	251 938	177 398	70%			107 428	-	64 583	-	-	-	-	-
Musina	80 036	80 036	40 018	20 001	200%			4 466	-	15 534	-	-	-	-	-
Collins Chabane	325 650	325 650	162 825	202 431	124%			129 033	-	73 225	-	-	-	-	-
Thulamela	343 558	371 558	172 826	111 971	65%			45 245	-	66 726	-	-	-	-	-
Vhembe	896 189	896 189	416 821	328 921	79%			54 358	-	271 501	-	-	-	-	-
<b>Total</b>	<b>2 149 310</b>	<b>2 177 310</b>	<b>1 044 428</b>	<b>840 722</b>	<b>80%</b>	<b>-</b>	<b>-</b>	<b>340 531</b>	<b>-</b>	<b>491 570</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Bela bela	92 693	92 693	46 346	36 803	79%			1 841	-	34 963	-	-	-	-	-
Lephalale	106 397	106 397	53 198	54 457	102%			8 493	-	45 963	-	-	-	-	-
Modimolle-Mookgo	219 833	219 833	109 917	111 258	101%			198	-	106 721	-	-	-	-	-
Mogalakwena	311 599	311 599	155 799	239 632	154%			-	-	239 632	-	-	-	-	-
Thabazimbi	108 463	108 463	54 231	22 983	42%			-	-	22 983	-	-	-	-	-
Waterberg	150	150	75	-	0%			-	-	-	-	-	-	-	-
<b>Total</b>	<b>839 134</b>	<b>839 134</b>	<b>419 567</b>	<b>465 133</b>	<b>111%</b>	<b>-</b>	<b>-</b>	<b>10 532</b>	<b>-</b>	<b>450 262</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Grand Total</b>	<b>7 157 260</b>	<b>7 185 260</b>	<b>3 537 465</b>	<b>3 243 041</b>	<b>92%</b>	<b>-</b>	<b>-</b>	<b>767 494</b>	<b>-</b>	<b>2 413 391</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>47 380</b>	<b>-</b>

Source: National Treasury Local Government Database

## Appendix – 4: Capital Expenditure (Detail)

Appendix 4: Capital Expenditure - M06 December 2023													
R thousands	Original Budget	Adjusted Budget	Year To Date Budget	YTD Actual	% of Budget	Energy Sources	Water Management	Waste Water Management	Waste Management (Refuse)	Municipal governance and administration	Community and public safety	Economic and environmental services	Other
Blouberg	86 892	86 892	43 446	27 951	64%	445	-	-	-	117	-	27 390	-
Capricorn	420 353	420 353	188 374	366 124	194%	-	358 030	5 399	-	1 445	1 250	-	-
Lepelle-Nkumpi	299 563	299 563	149 781	19 157	13%	632	-	-	-	79	1 515	16 930	-
Molemole	72 380	72 380	36 190	39 069	108%	7 221	-	507	-	2 353	-	28 989	-
Polokwane	797 239	797 239	398 620	405 423	102%	14 743	173 403	98 425	1 778	4 799	14 908	97 367	-
<b>Total</b>	<b>1 676 427</b>	<b>1 676 427</b>	<b>816 412</b>	<b>857 724</b>	<b>105%</b>	<b>23 040</b>	<b>531 433</b>	<b>104 332</b>	<b>1 778</b>	<b>8 793</b>	<b>17 673</b>	<b>170 676</b>	<b>-</b>
Ba-phalaborwa	64 766	64 766	32 383	23 452	72%	2 929	-	-	-	627	4 900	14 996	-
Greater Giyani	214 991	214 991	107 495	108 840	101%	22 815	-	-	-	186	30 853	54 987	-
Greater Letaba	110 032	110 032	55 016	54 918	100%	1 467	-	-	-	-	868	52 583	-
Greater Tzaneen	190 705	190 705	127 858	62 505	49%	6 258	-	-	-	2 691	-	53 555	-
Maruleng	167 916	167 916	83 958	86 739	103%	-	-	-	-	1 016	-	85 723	-
Mopani	450 742	450 742	225 371	192 118	85%	-	192 118	-	-	-	-	-	-
<b>Total</b>	<b>1 199 152</b>	<b>1 199 152</b>	<b>632 082</b>	<b>528 574</b>	<b>84%</b>	<b>33 469</b>	<b>192 118</b>	<b>-</b>	<b>-</b>	<b>4 520</b>	<b>36 622</b>	<b>261 844</b>	<b>-</b>
Elias Motsaedi	84 156	84 156	38 437	28 447	74%	5 556	-	-	26	859	97	21 909	-
Ephraim Mogale	79 359	79 359	39 547	23 258	59%	382	-	-	45	2 321	29	20 481	-
Tubatse Fetakgomo	299 863	299 863	149 932	244 182	163%	-	-	-	654	72 083	4 724	166 721	-
Makhuduthamaga	236 116	236 116	118 058	102 521	87%	1 694	-	-	-	(1 931)	901	101 857	-
Sekhukhune	593 743	593 743	279 002	152 480	55%	-	151 486	-	-	994	-	-	-
<b>Total</b>	<b>1 293 238</b>	<b>1 293 238</b>	<b>624 977</b>	<b>550 888</b>	<b>88%</b>	<b>7 632</b>	<b>151 486</b>	<b>-</b>	<b>725</b>	<b>74 326</b>	<b>5 751</b>	<b>310 967</b>	<b>-</b>
Makhado	503 877	503 877	251 938	177 398	70%	41 397	-	-	4 714	15 354	1 362	114 571	-
Musina	80 036	80 036	40 018	20 001	50%	5 665	-	2 784	-	-	-	11 552	-
Collins Chabane	325 650	325 650	162 825	202 431	124%	11 307	-	-	-	20 690	19 736	150 697	-
Thulamela	343 558	371 558	172 826	111 971	65%	-	-	-	7 075	562	7 572	96 763	-
Vhembe	896 189	896 189	416 821	328 921	79%	-	36 344	23 066	-	9 974	565	258 970	-
<b>Total</b>	<b>2 149 310</b>	<b>2 177 310</b>	<b>1 044 428</b>	<b>840 722</b>	<b>80%</b>	<b>58 369</b>	<b>36 344</b>	<b>25 850</b>	<b>11 789</b>	<b>46 582</b>	<b>29 235</b>	<b>632 554</b>	<b>-</b>
Bela bela	92 693	92 693	46 346	36 803	79%	2 881	3 060	19 758	5 639	(1 041)	419	6 088	-
Lephalale	106 397	106 397	53 198	54 457	102%	7 063	21 085	-	21 668	1 945	802	1 894	-
Modimolle-Mookgopong	219 833	219 833	109 917	111 258	101%	5 416	43 490	24 539	10 592	198	2 628	24 394	-
Mogalakwena	311 599	311 599	155 799	239 632	154%	242	185 402	13 228	-	-	237	40 524	-
Thabazimbi	108 463	108 463	54 231	22 983	42%	13 766	3 106	-	-	-	-	6 112	-
Waterberg	150	150	75	-	0%	-	-	-	-	-	-	-	-
<b>Total</b>	<b>839 134</b>	<b>839 134</b>	<b>419 567</b>	<b>465 133</b>	<b>111%</b>	<b>29 368</b>	<b>256 142</b>	<b>57 525</b>	<b>37 899</b>	<b>1 102</b>	<b>4 085</b>	<b>79 011</b>	<b>-</b>
<b>Grand Total</b>	<b>7 157 260</b>	<b>7 185 260</b>	<b>3 537 465</b>	<b>3 243 041</b>	<b>92%</b>	<b>151 879</b>	<b>1 167 524</b>	<b>187 706</b>	<b>52 190</b>	<b>135 323</b>	<b>93 366</b>	<b>1 455 052</b>	<b>-</b>

Source: National Treasury Local Government Database

## Appendix – 5: Cash Flows

Appendix 5 : Cashflow - M06 December 2023						
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
Blouberg	(82 447)	(27 951)	-	(110 398)	106 030	93 287
Capricorn	577 055	(349 147)	-	227 908	493 700	721 609
Lepelle-Nkumpi	512 900	(19 157)	(11)	493 733	546 712	1 040 676
Molemole	93 621	(39 069)	-	54 552	111 992	166 699
Polokwane	1 150 841	(444 940)	(1 370)	704 532	184 371	885 670
<b>Total</b>	<b>2 251 970</b>	<b>(880 263)</b>	<b>(1 381)</b>	<b>1 370 327</b>	<b>1 442 806</b>	<b>2 907 941</b>
Ba-phalaborwa	21 392	(24 903)	(8 500)	(12 011)	-	23 707
Greater Giyani	(204 946)	1 761	-	(203 185)	-	193 726
Greater Letaba	71 449	(58 817)	-	12 631	2 344	15 850
Greater Tzaneen	3 492 727	(78 919)	(7 337)	3 406 471	-	3 583 783
Maruleng	131 448	(100 252)	-	31 195	150 719	181 914
Mopani	1 057 609	(263 680)	-	793 929	171 211	813 122
<b>Total</b>	<b>4 569 679</b>	<b>(524 811)</b>	<b>(15 837)</b>	<b>4 029 032</b>	<b>324 274</b>	<b>4 812 102</b>
Elias Motsoaledi	27 712	(31 564)	(3 928)	(7 780)	31 937	25 322
Ephraim Mogale	77 936	(24 251)	-	53 685	-	54 293
Tubatse Fetakgom	386 193	(268 769)	-	117 424	218 618	335 488
Makhuduthamaga	33 259	(51 125)	-	(17 866)	6 712	(11 154)
Sekhukhune	(163 197)	(152 480)	158	(315 520)	-	417 177
<b>Total</b>	<b>361 903</b>	<b>(528 189)</b>	<b>(3 771)</b>	<b>(170 057)</b>	<b>257 267</b>	<b>821 125</b>
Makhado	41 740	(214 277)	(141)	(172 677)	147 009	(26 081)
Musina	14 775	(21 647)	-	(6 872)	34 507	17 433
Collins Chabane	391 839	(226 867)	-	164 972	235 147	400 737
Thulamela	335 062	(130 134)	2	204 929	1 026 519	1 231 449
Vhembe	1 127 016	(367 177)	-	759 839	124 606	890 527
<b>Total</b>	<b>1 910 432</b>	<b>(960 103)</b>	<b>(139)</b>	<b>950 191</b>	<b>1 567 788</b>	<b>2 514 066</b>
Bela bela	73 697	(50 856)	-	22 841	20 124	35 736
Lephalale	469 784	(74 852)	(4 525)	390 406	-	482 301
Modimolle-Mookgop	721 320	(128 162)	(211)	592 948	70 133	627 058
Mogalakwena	(81 166)	(238 139)	372	(318 932)	-	(278 588)
Thabazimbi	95 987	(26 523)	-	69 464	-	84 011
Waterberg	34 162	-	-	34 162	12 773	46 935
<b>Total</b>	<b>1 313 785</b>	<b>(518 531)</b>	<b>(4 364)</b>	<b>790 889</b>	<b>103 030</b>	<b>997 453</b>
<b>Grand Total</b>	<b>10 407 769</b>	<b>(3 411 897)</b>	<b>(25 491)</b>	<b>6 970 382</b>	<b>3 695 164</b>	<b>12 052 687</b>

Source: National Treasury Local Government Database

## Appendix – 6: Debtors Age Analysis

Appendix 6 : Debtors Age Analysis M06 December 2023									
R thousands	Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total
	Total	%	Total	%	Total	%	Total	%	Total
Blouberg	-	0%	-	0%	-	0%	-	0%	-
Capricorn	(1 747)	0%	22 113	3%	15 693	2%	664 505	95%	700 564
Lepelle-Nkumpi	31 979	2%	30 913	1%	30 030	1%	1 970 513	95%	2 063 435
Molemole	2 890	2%	2 842	2%	2 760	2%	130 099	94%	138 591
Polokwane	213 115	11%	78 808	4%	62 392	3%	1 657 301	82%	2 011 616
<b>Total</b>	<b>246 237</b>	<b>5%</b>	<b>134 676</b>	<b>3%</b>	<b>110 875</b>	<b>2%</b>	<b>4 422 418</b>	<b>90%</b>	<b>4 914 206</b>
Ba-Phalaborwa	39 739	2%	34 610	1%	29 296	1%	2 334 990	96%	2 438 635
Greater Giyani	13 899	2%	11 791	2%	7 547	1%	615 125	95%	648 362
Greater Letaba	5 143	1%	4 725	1%	4 051	1%	348 237	96%	362 156
Greater Tzaneen	43 826	4%	35 027	3%	27 389	3%	969 178	90%	1 075 420
Maruleng	16 659	7%	11 100	4%	9 755	4%	212 360	85%	249 874
Mopani	2 771	21%	2 460	18%	2 927	22%	5 351	40%	13 509
<b>Total</b>	<b>122 037</b>	<b>3%</b>	<b>99 713</b>	<b>2%</b>	<b>80 965</b>	<b>2%</b>	<b>4 485 241</b>	<b>94%</b>	<b>4 787 956</b>
Elias Motsoaledi	14 447	7%	5 962	3%	4 511	2%	174 182	87%	199 102
Ephraim Mogale	12 615	6%	6 961	3%	4 404	2%	195 025	89%	219 005
Tubatse	19 603	4%	14 409	3%	20 996	5%	400 221	88%	455 229
Makhuduthamag	2 983	3%	3 238	3%	450	0%	95 941	93%	102 612
Sekhukhune	26 767	6%	9 657	2%	12 348	3%	412 081	89%	460 853
<b>Total</b>	<b>76 415</b>	<b>5%</b>	<b>40 227</b>	<b>3%</b>	<b>42 709</b>	<b>3%</b>	<b>1 277 450</b>	<b>89%</b>	<b>1 436 801</b>
Makhado	39 209	8%	15 329	3%	10 878	2%	441 733	87%	507 149
Musina	14 832	10%	6 290	4%	5 855	4%	116 506	81%	143 483
Collins Chabane	4 778	2%	4 348	2%	4 222	2%	263 573	95%	276 921
Thulamela	14 526	2%	10 977	2%	10 195	2%	557 275	94%	592 973
Vhembe	26 205	1%	27 489	1%	27 404	1%	1 970 958	96%	2 052 056
<b>Total</b>	<b>99 550</b>	<b>3%</b>	<b>64 433</b>	<b>2%</b>	<b>58 554</b>	<b>2%</b>	<b>3 350 045</b>	<b>94%</b>	<b>3 572 582</b>
Bela Bela	26 003	7%	12 865	3%	10 693	3%	318 329	87%	367 890
Lephalale	26 516	4%	25 325	4%	22 452	4%	560 622	88%	634 915
Modimolle-	34 896	3%	29 458	3%	28 961	3%	1 053 541	92%	1 146 856
Mogalakwena	53 597	4%	49 550	3%	32 410	2%	1 285 239	90%	1 420 796
Thabazimbi	23 823	3%	17 465	2%	17 780	2%	700 272	92%	759 340
Waterberg	81	94%	-	0%	-	0%	5	6%	86
<b>Total</b>	<b>164 916</b>	<b>4%</b>	<b>134 663</b>	<b>3%</b>	<b>112 296</b>	<b>3%</b>	<b>3 918 008</b>	<b>90%</b>	<b>4 329 883</b>
<b>Grant Total</b>	<b>709 155</b>	<b>4%</b>	<b>473 712</b>	<b>2%</b>	<b>405 399</b>	<b>2%</b>	<b>17 453 162</b>	<b>92%</b>	<b>19 041 428</b>

Source: National Treasury Local Government Database

## Appendix – 7: Debtors by Customer Group

Appendix 7: Debtors by Customer Group - M06 December 2023									
R thousands	Government		Business		Households		Other		Total
	Total	%	Total	%	Total	%	Total	%	
Blouberg	-	0%	-	0%	-	0%	-	0%	-
Capricorn	11 666	2%	32 064	5%	638 483	0%	18 351	3%	700 564
Lepelle-Nkumpi	1 033 837	50%	61 161	3%	968 437	47%	-	0%	2 063 435
Molemole	138 591	100%	-	0%	-	0%	-	0%	138 591
Polokwane	254 749	13%	414 783	21%	1 342 084	67%	-	0%	2 011 616
<b>Total</b>	<b>1 438 843</b>	<b>29%</b>	<b>508 008</b>	<b>10%</b>	<b>2 949 004</b>	<b>60%</b>	<b>18 351</b>	<b>0%</b>	<b>4 914 206</b>
Ba-Phalaborwa	620	0%	370 588	15%	1 889 453	77%	177 974	7%	2 438 635
Greater Giyani	128 539	20%	59 925	9%	454 593	70%	5 305	1%	648 362
Greater Letaba	17 220	5%	40 416	11%	304 520	84%	-	0%	362 156
Greater Tzaneen	39 287	4%	322 203	30%	713 930	66%	-	0%	1 075 420
Maruleng	136 261	55%	24 627	10%	88 986	36%	-	0%	249 874
Mopani	2 188	16%	11 321	84%	-	0%	-	0%	13 509
<b>Total</b>	<b>324 115</b>	<b>7%</b>	<b>829 080</b>	<b>17%</b>	<b>3 451 482</b>	<b>72%</b>	<b>183 279</b>	<b>4%</b>	<b>4 787 956</b>
Elias Motsoaledi	53 710	27%	30 622	15%	114 770	58%	-	0%	199 102
Ephraim Mogale	31 360	14%	137 301	63%	50 344	23%	-	0%	219 005
Tubatse Fetakgomo	118 402	0%	150 531	33%	186 296	41%	-	0%	455 229
Makhuduthamaga	59 740	58%	58 542	57%	438	0%	-16 108	-16%	102 612
Sekhukhune	6 858	1%	60 545	13%	393 450	85%	-	0%	460 853
<b>Total</b>	<b>270 070</b>	<b>19%</b>	<b>437 541</b>	<b>30%</b>	<b>745 298</b>	<b>52%</b>	<b>-16 108</b>	<b>-1%</b>	<b>1 436 801</b>
Makhado	86 239	17%	183 513	36%	237 397	47%	-	0%	507 149
Musina	29 784	21%	39 573	28%	74 126	52%	-	0%	143 483
Collins Chabane	93 576	34%	24 112	9%	159 233	58%	-	0%	276 921
T hulamela	98 902	17%	159 698	27%	334 373	56%	-	0%	592 973
Vhembe	60 329	3%	205 715	10%	1 786 012	87%	-	0%	2 052 056
<b>Total</b>	<b>368 830</b>	<b>10%</b>	<b>612 611</b>	<b>17%</b>	<b>2 591 141</b>	<b>73%</b>	<b>0</b>	<b>0%</b>	<b>3 572 582</b>
Bela Bela	16 772	5%	155 646	42%	195 472	53%	-	0%	367 890
Lephalale	85 546	13%	19 700	3%	529 669	83%	-	0%	634 915
Modimolle-Mookgop	56 863	5%	216 369	19%	873 624	76%	-	0%	1 146 856
Mogalakwena	148 755	10%	113 983	8%	1 150 509	81%	7 549	1%	1 420 796
T habazimbi	24 035	3%	178 208	23%	557 097	73%	-	0%	759 340
Waterberg	-	0%	86	100%	-	0%	-	0%	86
<b>Total</b>	<b>331 971</b>	<b>8%</b>	<b>683 992</b>	<b>16%</b>	<b>3 306 371</b>	<b>76%</b>	<b>7 549</b>	<b>0%</b>	<b>4 329 883</b>
<b>Grand Total</b>	<b>2 733 829</b>	<b>14%</b>	<b>3 071 232</b>	<b>16%</b>	<b>13 043 296</b>	<b>68%</b>	<b>193 071</b>	<b>1%</b>	<b>19 041 428</b>

Source: National Treasury Local Government Database



## Appendix – 8: Creditors Age Analysis

Appendix 8: Creditors Age Analysis - M06 December 2023									
R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total
	Total	%	Total	%	Total	%	Total	%	Total
Blouberg	364	73%	-	0%	47	9%	91	18%	502
Capricorn	-	0%	-	0%	6	38%	10	63%	16
Lepelle-Nkumpi	3	1%	46	17%	82	31%	132	50%	263
Molemole	-	0%	-	0%	35	100%	-	0%	35
Polokwane	112 803	100%	-	0%	-	0%	-	0%	112 803
<b>Total</b>	<b>113 170</b>	<b>100%</b>	<b>46</b>	<b>0%</b>	<b>170</b>	<b>0%</b>	<b>233</b>	<b>0%</b>	<b>113 619</b>
Ba-Phalaborwa	12 750	99%	86	1%	1	0%	-	0%	12 837
Greater Giyani	-	0%	-	0%	-	0%	-	0%	-
Greater Letaba	771	12%	148	2%	39	1%	5 213	84%	6 171
Greater Tzaneen	2 469	43%	229	4%	17	0%	3 088	53%	5 803
Maruleng	15	68%	7	32%	-	0%	-	0%	22
Mopani	2 896	1%	1 290	0%	34	0%	295 841	99%	300 061
<b>Total</b>	<b>18 901</b>	<b>6%</b>	<b>1 760</b>	<b>1%</b>	<b>91</b>	<b>0%</b>	<b>304 142</b>	<b>94%</b>	<b>324 894</b>
Elias Motsoaledi	205	13%	1 319	87%	-	0%	(1)	0%	1 523
Ephraim Mogale	-	0%	-	0%	-	0%	-	0%	-
Tubatse Fetakgomo	140	100%	-	0%	-	0%	-	0%	140
Makhuduthamaga	657	100%	-	0%	(30)	-5%	30	5%	657
Sekhukhune	18 476	28%	16 123	24%	32 096	48%	-	0%	66 695
<b>Total</b>	<b>19 478</b>	<b>28%</b>	<b>17 442</b>	<b>25%</b>	<b>32 066</b>	<b>46%</b>	<b>29</b>	<b>0%</b>	<b>69 015</b>
Makhado	3 931	101%	5	0%	-	0%	(27)	-1%	3 909
Musina	149	11%	-	0%	-	0%	1 159	89%	1 308
Collins Chabane	278	3%	5 927	54%	100	1%	4 740	43%	11 045
Thulamela	94	100%	-	0%	-	0%	-	0%	94
Vhembe	-	0%	38 361	68%	201	0%	18 257	32%	56 819
<b>Total</b>	<b>4 452</b>	<b>6%</b>	<b>44 293</b>	<b>61%</b>	<b>301</b>	<b>0%</b>	<b>24 129</b>	<b>33%</b>	<b>73 175</b>
Bela Bela	15 528	29%	769	1%	9	0%	37 728	70%	54 034
Lephalale	14	0%	14 237	93%	207	1%	928	6%	15 386
Modimolle-Mookgopong	76 666	6%	969	0%	6 834	1%	1 129 762	93%	1 214 231
Mogalakwena	33 384	36%	56 223	60%	1 087	1%	2 829	3%	93 523
Thabazimbi	14 349	3%	14 335	3%	21 338	4%	450 054	90%	500 076
Waterberg	-	0%	-	0%	-	0%	(1)	100%	(1)
<b>Total</b>	<b>139 941</b>	<b>7%</b>	<b>86 533</b>	<b>5%</b>	<b>29 475</b>	<b>2%</b>	<b>1 621 300</b>	<b>86%</b>	<b>1 877 249</b>
<b>Grand Total</b>	<b>295 942</b>	<b>12%</b>	<b>150 074</b>	<b>6%</b>	<b>62 103</b>	<b>3%</b>	<b>1 949 833</b>	<b>79%</b>	<b>2 457 952</b>

Source: National Treasury Local Government Database

## Appendix – 9: Creditors by Customer Group

Appendix 9: Creditors by Customer Group - M06 December 2023																			
R thousands	Bulk Electricity		Bulk Water		PAYE deductions		VAT		Pensions/Retire		Loan Repayments		Trade Creditors		Auditor General		Other		Total
	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total
Blouberg	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	334	67%	-	0%	168	33%	502
Capricorn	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	6	38%	-	0%	10	63%	16
Lepelle-Nkumpi	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	263	100%	263
Molemole	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	35	100%	35
Polokwane	81 786	73%	23 932	21%	2	0%	-	0%	-	0%	-	0%	7 083	6%	-	0%	-	0%	112 803
<b>Total</b>	<b>81 786</b>	<b>72%</b>	<b>23 932</b>	<b>21%</b>	<b>2</b>	<b>0%</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>0%</b>	<b>7 423</b>	<b>7%</b>	<b>-</b>	<b>0%</b>	<b>476</b>	<b>0%</b>	<b>113 619</b>
Ba-Phalaborwa	10 126	79%	-	0%	-	0%	-	0%	-	0%	-	0%	832	6%	-	0%	1 879	15%	12 837
Greater Giyani	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-
Greater Letaba	3 103	50%	-	0%	-	0%	-	0%	30	0%	-	0%	3 038	49%	-	0%	-	0%	6 171
Greater Tzaneen	-	0%	36	1%	-	0%	-	0%	-	0%	-	0%	5 532	95%	-	0%	235	4%	5 803
Maruleng	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	22	100%	-	0%	-	0%	22
Mopani	-	0%	97 901	33%	-	0%	-	0%	-	0%	-	0%	202 160	67%	-	0%	-	0%	300 061
<b>Total</b>	<b>13 229</b>	<b>4%</b>	<b>97 937</b>	<b>30%</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>0%</b>	<b>30</b>	<b>0%</b>	<b>-</b>	<b>0%</b>	<b>211 584</b>	<b>65%</b>	<b>-</b>	<b>0%</b>	<b>2 114</b>	<b>1%</b>	<b>324 894</b>
Elias Motsoaledi	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	1 523	100%	-	0%	-	0%	1 523
Ephraim Mogale	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-
Tubatse Fetakgomo	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	140	100%	-	0%	-	0%	140
Makhuduthamaga	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	96	15%	-	0%	561	85%	657
Sekhukhune	-	0%	61 349	92%	-	0%	-	0%	-	0%	-	0%	5 346	8%	-	0%	-	0%	66 695
<b>Total</b>	<b>-</b>	<b>0%</b>	<b>61 349</b>	<b>89%</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>0%</b>	<b>7 105</b>	<b>10%</b>	<b>-</b>	<b>0%</b>	<b>561</b>	<b>1%</b>	<b>69 015</b>
Makhado	157	4%	-	0%	-	0%	-	0%	-	0%	-	0%	3 752	96%	-	0%	-	0%	3 909
Musina	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	1 308	100%	-	0%	-	0%	1 308
Collins Chabane	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	11 045	100%	-	0%	-	0%	11 045
Thulamela	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	94	100%	-	0%	-	0%	94
Vhembe	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	56 819	100%	-	0%	-	0%	56 819
<b>Total</b>	<b>157</b>	<b>0%</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>0%</b>	<b>73 018</b>	<b>100%</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>0%</b>	<b>73 175</b>
Bela Bela	35 274	65%	15 825	29%	-	0%	-	0%	-	0%	-	0%	2 018	4%	917	2%	-	0%	54 034
Lephalale	14 156	92%	-	0%	-	0%	-	0%	-	0%	-	0%	1 125	7%	-	0%	105	1%	15 386
Modimolle-Mookgophong	-	0%	-	0%	-	0%	66 773	5%	-	0%	-	0%	1 147 458	95%	-	0%	-	0%	1 214 231
Mogalakwena	56 553	60%	5 947	6%	-	0%	-	0%	-	0%	-	0%	25 524	27%	5 499	6%	-	0%	93 523
Thabazimbi	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	500 076	100%	-	0%	-	0%	500 076
Waterberg	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	(1)	100%	-	0%	-	0%	-1
<b>Total</b>	<b>105 983</b>	<b>6%</b>	<b>21 772</b>	<b>1%</b>	<b>-</b>	<b>0%</b>	<b>66 773</b>	<b>4%</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>0%</b>	<b>1 676 200</b>	<b>89%</b>	<b>6 416</b>	<b>0%</b>	<b>105</b>	<b>0%</b>	<b>1 877 249</b>
<b>Grand Total</b>	<b>201 155</b>		<b>204 990</b>	<b>8%</b>	<b>2</b>	<b>0%</b>	<b>66 773</b>	<b>3%</b>	<b>30</b>	<b>0%</b>	<b>-</b>	<b>0%</b>	<b>1 975 330</b>	<b>80%</b>	<b>6 416</b>	<b>0%</b>	<b>3 256</b>	<b>0%</b>	<b>2 457 952</b>

Source: National Treasury Local Government Database

## Appendix – 10 – Grants

R '000	Municipal Infrastructure Grant		Public Transport Network Grant		Integrated National Electrification Programme (Municipal) Grant		Neighbourhood Development Partnership Grant (Capital Grant)		Rural Road Assets Management Systems Grant		Regional Bulk Infrastructure Grant (Schedule 5B)		Water Services Infrastructure Grant (Schedule 5B)	
	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality
Blouberg	52 575 000	6 131 601	-	-	33 000 000	852 030	-	-	-	-	-	-	-	-
Capricorn	277 987 000	222 941 711	-	-	-	-	-	-	2 601 000	1 761 940	-	-	158 025 000	109 484 691
Lepelle-Nkumpi	64 332 000	19 878 296	-	-	14 900 000	-	-	-	-	-	-	-	-	-
Molemole	41 453 000	33 253 691	-	-	19 168 000	7 550 337	-	-	-	-	-	-	-	-
Polokwane	-	-	213 978 000	59 802 851	17 161 000	1 818 630	32 168 000	18 018 136	-	-	161 539 000	136 698 574	72 700 000	37 599 444
<b>Total</b>	<b>436 347 000</b>	<b>282 205 299</b>	<b>213 978 000</b>	<b>59 802 851</b>	<b>84 229 000</b>	<b>10 220 997</b>	<b>32 168 000</b>	<b>18 018 136</b>	<b>2 601 000</b>	<b>1 761 940</b>	<b>161 539 000</b>	<b>136 698 574</b>	<b>230 725 000</b>	<b>147 084 135</b>
Ba-phalaborwa	37 676 000	21 137 811	-	-	20 794 000	3 368 487	-	-	-	-	-	-	-	-
Greater Giyani	72 329 000	46 252 829	-	-	32 220 000	20 363 561	-	-	-	-	-	-	-	-
Greater Letaba	68 605 000	37 825 424	-	-	10 996 000	8 367 147	-	-	-	-	-	-	-	-
Greater Tzaneen	112 922 000	57 537 808	-	-	25 168 000	11 136 718	-	-	-	-	-	-	-	-
Maruleng	31 372 000	29 364 391	-	-	-	-	-	-	-	-	-	-	-	-
Mopani	548 214 000	210 625 629	-	-	-	-	-	-	2 370 000	778 836	-	-	-	-
<b>Total</b>	<b>871 118 000</b>	<b>402 743 892</b>	<b>-</b>	<b>-</b>	<b>89 178 000</b>	<b>43 235 913</b>	<b>-</b>	<b>-</b>	<b>2 370 000</b>	<b>778 836</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Elias Mokoaledi	65 356 000	26 921 861	-	-	14 400 000	5 574 922	-	-	-	-	-	-	-	-
Ephraim Mogale	39 389 000	22 127 670	-	-	-	-	-	-	-	-	-	-	-	-
Tubatse Felagomo	100 961 000	93 120 658	-	-	52 353 000	38 583 036	-	-	-	-	-	-	-	-
Makhuduthamaga	74 062 000	39 013 644	-	-	23 350 000	-	-	-	-	-	-	-	-	-
Sekhukhune	573 483 000	129 055 356	-	-	-	-	-	-	2 460 000	-	-	-	-	-
<b>Total</b>	<b>853 251 000</b>	<b>310 239 189</b>	<b>-</b>	<b>-</b>	<b>90 103 000</b>	<b>44 157 958</b>	<b>-</b>	<b>-</b>	<b>2 460 000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Makhado	115 757 000	77 608 664	-	-	7 000 000	4 273 616	-	-	-	-	-	-	-	-
Musina	34 036 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Collins Chabane	98 133 000	52 218 962	-	-	12 504 000	10 248 334	-	-	-	-	-	-	-	-
Thulamela	119 112 000	82 976 389	-	-	28 200 000	13 987 055	25 000 000	-	-	-	-	-	-	-
Vhembe	621 329 000	163 858 443	-	-	-	-	-	-	2 416 000	534 554	-	-	109 000 000	-
<b>Total</b>	<b>988 367 000</b>	<b>376 662 458</b>	<b>-</b>	<b>-</b>	<b>47 704 000</b>	<b>28 509 005</b>	<b>25 000 000</b>	<b>-</b>	<b>2 416 000</b>	<b>534 554</b>	<b>-</b>	<b>-</b>	<b>109 000 000</b>	<b>-</b>
Bela bela	30 282 000	17 375 466	-	-	-	-	-	-	-	-	-	-	55 750 000	29 119 463
Lephalale	51 720 000	52 390 359	-	-	-	-	-	-	-	-	-	-	-	-
Mogalakwena	196 069 000	114 290 120	-	-	-	-	-	-	-	-	-	-	75 333 000	26 972 157
Modimolle-Mookgop	53 573 000	42 061 199	-	-	-	-	-	-	-	-	-	-	-	-
Thabazimbi	39 129 000	6 527 753	-	-	32 800 000	14 499 745	-	-	-	-	-	-	-	-
Waterberg	-	-	-	-	-	-	-	-	2 290 000	-	-	-	-	-
<b>Total</b>	<b>370 773 000</b>	<b>232 644 897</b>	<b>-</b>	<b>-</b>	<b>32 800 000</b>	<b>14 499 745</b>	<b>-</b>	<b>-</b>	<b>2 290 000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>131 083 000</b>	<b>56 091 620</b>
<b>Grand Total</b>	<b>3 519 856 000</b>	<b>1 604 495 735</b>	<b>213 978 000</b>	<b>59 802 851</b>	<b>344 014 000</b>	<b>140 623 618</b>	<b>57 168 000</b>	<b>18 018 136</b>	<b>12 137 000</b>	<b>3 075 330</b>	<b>161 539 000</b>	<b>136 698 574</b>	<b>470 808 000</b>	<b>203 175 755</b>

Source: National Treasury Local Government Database

R '000	Integrated Urban Development Grant		Local Government Financial Management Grant		Expanded Public Works Programme Integrated Grant (Municipality)		Infrastructure Skills Development Grant		Energy Efficiency and Demand Side Management		Municipal Disaster Grant		Regional Bulk Infrastructure Grant	
	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality
Blouberg	-	-	2 400 000	833 520	1 185 000	956 617	-	-	-	-	4 000 000	-	-	-
Capricorn	-	-	1 000 000	652 735	3 303 000	1 683 331	-	-	-	-	-	-	-	-
Lepelle-Nkumpi	-	-	2 000 000	683 591	1 244 000	1 186 901	-	-	-	-	4 500 000	1 807 005	-	-
Molemole	-	-	2 300 000	968 226	1 219 000	640 760	-	-	-	-	4 500 000	-	-	-
Polokwane	435 949 000	205 254 544	2 400 000	701 118	11 794 000	5 956 807	5 500 000	1 767 828	4 000 000	485 195	4 500 000	2 880 717	-	-
<b>Total</b>	<b>435 949 000</b>	<b>205 254 544</b>	<b>10 100 000</b>	<b>3 839 190</b>	<b>18 745 000</b>	<b>10 424 416</b>	<b>5 500 000</b>	<b>1 767 828</b>	<b>4 000 000</b>	<b>485 195</b>	<b>17 500 000</b>	<b>4 687 722</b>	-	-
Ba-phalaborwa	-	-	3 100 000	1 292 576	1 470 000	979 425	-	-	4 000 000	-	-	-	-	-
Greater Giyani	-	-	2 400 000	865 717	3 151 000	-	-	-	-	-	3 500 000	-	-	-
Greater Letaba	-	-	2 000 000	805 861	1 564 000	1 409 992	-	-	5 000 000	4 531 694	3 900 000	3 672 808	-	-
Greater Tzaneen	-	-	2 000 000	194 321	5 412 000	-	-	-	5 000 000	1 194 583	3 950 000	-	-	-
Maruleng	-	-	1 850 000	1 050 001	1 295 000	954 629	-	-	-	-	-	-	-	-
Mopani	-	-	3 000 000	37 590	8 713 000	10 988 843	-	-	-	-	-	-	460 000 000	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>14 350 000</b>	<b>4 246 066</b>	<b>21 605 000</b>	<b>14 332 889</b>	<b>-</b>	<b>-</b>	<b>14 000 000</b>	<b>5 726 277</b>	<b>11 350 000</b>	<b>3 672 808</b>	<b>460 000 000</b>	<b>-</b>
Elias Mokoaledi	-	-	2 850 000	927 741	2 376 000	1 924 986	-	-	-	-	-	-	-	-
Ephraim Mogale	-	-	3 100 000	1 005 733	2 712 000	749 064	-	-	5 600 000	-	-	-	-	-
Tubatse Fetakgomo	-	-	2 550 000	1 859 523	1 463 000	1 718 429	-	-	-	-	-	-	-	-
Makhuduthamaga	-	-	1 720 000	644 748	1 783 000	843 645	-	-	-	-	-	-	-	-
Sekukhune	-	-	2 400 000	1 943 071	16 264 000	6 697 895	-	-	-	-	-	-	140 000 000	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>12 620 000</b>	<b>6 380 816</b>	<b>24 598 000</b>	<b>11 934 019</b>	<b>-</b>	<b>-</b>	<b>5 600 000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>140 000 000</b>	<b>-</b>
Makhado	-	-	1 950 000	1 289 147	2 932 000	1 465 998	-	-	-	-	3 500 000	2 451 680	-	-
Musina	-	-	3 000 000	-	1 287 000	-	-	-	-	-	3 554 000	-	-	-
Collins Chabane	-	-	2 550 000	83 334	1 404 000	351 001	-	-	-	-	4 500 000	-	-	-
Thulamela	-	-	1 700 000	1 288 677	4 488 000	3 140 000	5 000 000	2 424 224	-	-	-	-	-	-
Vhembe	-	-	3 000 000	766 514	6 772 000	4 169 962	3 500 000	173 568	-	-	-	-	50 000 000	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>12 200 000</b>	<b>3 427 672</b>	<b>16 883 000</b>	<b>9 126 961</b>	<b>8 500 000</b>	<b>2 597 792</b>	<b>-</b>	<b>-</b>	<b>11 554 000</b>	<b>2 451 680</b>	<b>50 000 000</b>	<b>-</b>
Bela bela	-	-	1 700 000	556 213	1 302 000	893 920	-	-	-	-	-	-	-	-
Lephalale	-	-	1 700 000	108 729	1 035 000	269 750	-	-	-	-	-	-	-	-
Mogalakwena	-	-	2 100 000	1 265 673	1 151 000	80 499	-	-	-	-	-	-	50 000 000	-
Modimolle-Mookgop	-	-	2 650 000	1 205 287	1 757 000	978 780	-	-	4 000 000	-	-	-	-	-
Thabazimbi	-	-	3 100 000	2 054 211	1 370 000	959 000	-	-	-	-	-	-	-	-
Waterberg	-	-	1 000 000	363 428	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>12 250 000</b>	<b>5 553 541</b>	<b>6 615 000</b>	<b>3 181 949</b>	<b>-</b>	<b>-</b>	<b>4 000 000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>50 000 000</b>	<b>-</b>
<b>Grand Total</b>	<b>435 949 000</b>	<b>205 254 544</b>	<b>61 520 000</b>	<b>23 447 285</b>	<b>88 446 000</b>	<b>49 000 234</b>	<b>14 000 000</b>	<b>4 365 620</b>	<b>27 600 000</b>	<b>6 211 472</b>	<b>40 404 000</b>	<b>10 812 210</b>	<b>700 000 000</b>	<b>-</b>

Source: National Treasury Local Government Database

R '000	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
Blouberg	10 189 000	-	-	-	-	-	-	-	103 349 000	8 773 768
Capricorn	-	-	-	-	-	-	1 000 000	-	443 916 000	336 524 408
Lepelle-Nkumpi	18 190 000	-	-	-	-	-	-	-	105 166 000	23 555 793
Molemole	11 314 000	-	-	-	-	-	-	-	79 954 000	42 413 014
Polokwane	119 674 000	-	1 000 000	-	-	-	-	-	1 082 363 000	470 983 844
<b>Total</b>	<b>159 367 000</b>	<b>-</b>	<b>1 000 000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1 000 000</b>	<b>-</b>	<b>1 814 748 000</b>	<b>882 250 827</b>
Ba-phalaborwa	9 641 000	-	-	-	-	-	-	-	76 681 000	26 778 299
Greater Giyani	14 269 000	-	-	-	-	-	-	-	127 869 000	67 482 107
Greater Letaba	15 980 000	-	-	-	-	-	-	-	108 045 000	56 612 926
Greater Tzaneen	5 252 000	-	-	-	-	-	-	-	159 704 000	70 063 430
Maruleng	26 246 000	-	-	-	-	-	-	-	60 763 000	31 369 021
Mopani	-	-	-	-	320 843 000	-	2 900 000	-	1 346 040 000	222 430 898
<b>Total</b>	<b>71 388 000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>320 843 000</b>	<b>-</b>	<b>2 900 000</b>	<b>-</b>	<b>1 879 102 000</b>	<b>474 736 681</b>
Elias Motsoaledi	11 764 000	-	-	-	-	-	-	-	96 746 000	35 349 510
Ephraim Mogale	29 904 000	-	-	-	-	-	-	-	80 705 000	23 882 467
Tubatse Fetakgomo	18 113 000	-	100 000	-	-	-	-	-	175 540 000	135 281 646
Makhuduthamaga	10 529 000	-	-	-	-	-	-	-	111 444 000	40 502 037
Sekhukhune	-	-	-	-	49 425 000	-	3 500 000	-	787 532 000	137 696 322
<b>Total</b>	<b>70 310 000</b>	<b>-</b>	<b>100 000</b>	<b>-</b>	<b>49 425 000</b>	<b>-</b>	<b>3 500 000</b>	<b>-</b>	<b>1 251 967 000</b>	<b>372 711 982</b>
Makhado	38 193 000	-	-	-	-	-	-	-	169 332 000	87 089 105
Musina	2 286 000	-	-	-	-	-	-	-	44 163 000	-
Collins Chabane	26 906 000	-	500 000	-	-	-	-	-	146 497 000	62 901 631
Thulamela	44 526 000	-	2 000 000	-	-	-	-	-	230 026 000	103 816 345
Vhembe	-	-	-	-	-	-	2 900 000	-	798 917 000	169 503 041
<b>Total</b>	<b>111 911 000</b>	<b>-</b>	<b>2 500 000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2 900 000</b>	<b>-</b>	<b>1 388 935 000</b>	<b>423 310 122</b>
Bela bela	11 288 000	-	-	-	-	-	-	-	100 322 000	47 945 062
Lephalale	12 063 000	-	-	-	31 226 000	-	-	-	97 744 000	52 768 838
Mogalakwena	66 660 000	-	-	-	-	-	-	-	391 313 000	142 608 449
Modimolle-Mookgop	-	-	-	-	38 490 000	-	-	-	100 470 000	44 245 266
Thabazimbi	236 000	-	-	-	38 490 000	-	-	-	115 125 000	24 040 709
Waterberg	-	-	-	-	-	-	20 666 000	-	23 956 000	363 428
<b>Total</b>	<b>90 247 000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>108 206 000</b>	<b>-</b>	<b>20 666 000</b>	<b>-</b>	<b>828 930 000</b>	<b>311 971 752</b>
<b>Grand Total</b>	<b>503 223 000</b>	<b>-</b>	<b>3 600 000</b>	<b>-</b>	<b>478 474 000</b>	<b>-</b>	<b>30 966 000</b>	<b>-</b>	<b>7 163 682 000</b>	<b>2 464 981 364</b>

Source: National Treasury Local Government Database