



LIMPOPO

PROVINCIAL GOVERNMENT
REPUBLIC OF SOUTH AFRICA

PROVINCIAL TREASURY

**Consolidated MFMA Section 71 report for the month ending
30 November 2023**

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Acronyms

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

1 Introduction

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

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

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

2 Purpose

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

3 Background

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

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

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

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

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

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

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

This report provides a high-level review of the budget implementation for the Limpopo municipalities for the month ending 30 November 2023.

4 Key highlights – For November 2023

- **Billed Revenue**

The overall year to date (30 November 2023) provincial operating revenue performance was reported as R9.546 billion or 67 percent of the year-to-date operating revenue budget of R14.144 billion. Only 2 municipalities achieved their year-to-date budget.

- **Conditional Grants Spending**

(Disclaimer- Grants Spending covers 19 Conditional Grants)

The year-to-date Grant spending was at 27 percent, which is R1.911 billion spending against R7.163 billion annual budget allocation. The Provincial Treasury continues to provide support to municipalities around spending of conditional grants as the rollover applications made for the previous financial year (2020/2021) for use in 2021/2022 financial year were high at a value of R387 million.

The rollover applications for 2021/2022 stood at R421 million, 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 R429 million showing an increase of 1.9 percent when

compared to previous year. A total amount of R 191 million was approved by National Treasury resulting in a loss of 61 percent (R299 million) of the applied rollover.

- Capital Expenditure

Overall actual capital expenditure stood at 71 percent of the year-to-date budget of R3.537 billion. It should be noted that 4 municipalities met the year-to-date budget.

- Debtors/Accounts Receivables

The debtors' book for municipalities in the province stood at R16.085 billion with 90 percent of the amount over 90 days and thus unlikely to be collectable. It should be noted that only Vhembe has not submitted their debtors for the period under review. Mopani district has the Highest Debtors reported at R4.726 billion with Sekhukhune district reporting the lowest at R1.419 billion. A total of 4 municipalities 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 70 percent of total debt which indicates either weak credit controls or that municipalities' indigent registers are not being adequately updated to include the growing number of poor households.

- Creditors / Accounts Payables

Municipalities continue not to pay suppliers within the legislated 30-day period. The period under review indicates that 15 percent (R392 million) is due to creditors under 0 to 30 days with 75 percent (R1.870 billion) being debt over 90 days. The creditors category with the highest debt reported is trade creditors at 80 percent (R2.055 billion) followed by bulk electricity at 9 percent which is worrying as it indicates that municipalities are struggling to settle the creditors raised through service delivery implementation.

Waterberg district reported the highest creditors at 72 percent (R1.861 billion) of total creditors. Sekhukhune district reported the lowest creditors at 3 percent (R72 million) of

total Creditors. A total of 4 municipalities namely, Greater Giyani, Ephraim Mogale, Thulamela and Waterberg have not reported any amounts owed to creditors which appears to be misrepresentation that distorts any reasonable analysis.

It is also evident that municipalities are grossly understating creditors as municipalities such as Bela-Bela, Modimolle-Mookgophong, Mogalakwena, Musina, and Thabazimbi still have huge amounts due to Eskom and other creditors. The non-payment of creditors impacts negatively on the sustainability of SMMEs in the region, stifles economic growth, results in job losses and increases risks of litigations which will further put municipalities in financial distress.

- Funding Mix

The funding mix of capital budgets is limited to only own revenue and grants. 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.

- Budgeting within the Financial Systems

Poor reporting is observed with most municipalities in the province as they continue to budget outside their respective financial systems contrary to the mSCoA regulations. This results in the in-year reporting being distorted from the initial budget targets and could result in municipalities incurring high UIFW at the end of the year. The Provincial Treasury

has once more held mSCoA live demonstration sessions in April 2023 to test the extent of mSCoA compliance and system usage by municipalities in attempts to assist in full usage of the financial systems. The results of the live demonstrations fully indicate that the municipalities still have challenges in implementing mSCoA.

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

Overall, the operating revenue budget (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 30 November 2023. Municipalities are complying with the monthly submission however fewer than five municipalities need to improve.

Table 1: MSCOA - Summary - Upload and Segment Validation

M10	Phase 1 Outstanding	Phase 1	Phase 2	Total	Segment Correct Percent
		Segment Errors	Submission Errors		
IMQ2	0	0	0	27	100
CR05	01	0	0	26	96
DB05	01	0	0	26	96
BMQ2	0	0	0	27	100
M05	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 month 05 (November 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 30 November 2023

Summary - Table C4 Quarterly Budgeted Financial Performance (All) for the period ending (M05) 30 November 2023

Description	Ref	Budget year 2023/24								
		Audited Outcome	Original Budget	Adjusted Budget	M05 Nov Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
Revenue										
Exchange Revenue										
Service charges - Electricity		3 591 296	5 010 898	5 010 898	315 350	1 652 872	2 690 121	(1 037 249)	(38,56)	5 010 898
Service charges - Water		1 724 278	2 236 229	2 236 229	39 415	261 940	1 112 529	(850 588)	(76,46)	2 236 229
Service charges - Waste Water Management		330 471	400 766	400 766	27 504	146 780	200 013	(53 234)	(26,62)	400 766
Service charges - Waste Management		422 247	438 030	438 030	40 617	198 987	218 588	(19 602)	(8,97)	438 030
Sale of Goods and Rendering of Services		89 741	461 007	461 007	15 431	47 386	227 902	(180 516)	(79,21)	461 007
Agency services		138 825	169 636	169 636	3 695	33 474	84 165	(50 691)	(60,23)	169 636
Interest		28 591	24 308	24 308	2 230	18 094	12 154	5 940	48,87	24 308
Interest earned from Receivables		638 953	629 273	629 273	68 526	329 793	309 999	19 794	6,39	629 273
Interest earned from Current and Non Current Assets		393 134	308 746	308 746	31 462	256 982	156 996	99 986	63,69	308 746
Dividends		1 510								
Rent on Land		967	407	407	61	304	203	101	49,53	407
Rental from Fixed Assets		47 040	27 684	27 684	17 708	32 667	13 484	19 183	142,26	27 684
Licence and permits		74 201	69 503	69 503	20 555	47 284	34 732	12 553	36,14	69 503
Operational Revenue		157 586	294 537	294 537	10 081	34 358	146 203	(111 845)	(76,50)	294 537
Non-Exchange Revenue										
Property rates		2 211 936	2 523 480	2 523 480	188 749	1 022 015	1 261 222	(239 207)	(18,97)	2 523 480
Surcharges and Taxes		10 659	315	315	32	125	111	14	12,19	315
Fines, penalties and forfeits		293 429	237 303	237 303	1 312	30 032	119 363	(89 331)	(74,84)	237 303
Licences or permits		44 140	74 346	74 346	(2 858)	11 958	38 020	(26 062)	(68,55)	74 346
Transfer and subsidies - Operational		12 490 824	13 424 979	13 424 979	111 041	5 290 180	7 402 404	(2 112 224)	(28,53)	13 424 979
Interest		319 196	225 771	225 771	25 970	130 871	113 803	17 068	15,00	225 771
Fuel Levy										
Operational Revenue										
Gains on disposal of Assets		37 030	5 175	5 175	(1 953)	(381)	2 587	(2 968)	(114,72)	5 175
Other Gains		264 846				1 045		1 045		
Discontinued Operations		822								
Total Revenue (excluding capital transfers and contributions)		23 311 723	26 562 393	26 562 393	914 929	9 546 766	14 144 600	(4 597 834)	(32,51)	26 562 393
Expenditure										
Employee related costs		6 954 952	7 962 987	7 962 987	586 451	2 930 697	3 952 111	(1 021 414)	(25,84)	7 962 987
Remuneration of councillors		530 547	587 888	587 888	52 562	246 350	292 007	(45 657)	(15,64)	587 888
Bulk purchases - electricity		2 916 583	3 603 936	3 603 936	278 929	1 424 346	1 819 246	(394 900)	(21,71)	3 603 936
Inventory consumed		1 471 631	1 697 628	1 697 628	176 498	625 354	851 359	(226 006)	(26,55)	1 697 628
Debt impairment		2 022 987	1 725 223	1 725 223	2 802	31 993	507 121	(475 128)	(93,69)	1 725 223
Depreciation and amortisation		2 792 916	2 482 196	2 482 196	302 269	1 353 632	1 217 543	136 090	11,18	2 482 196
Interest		343 032	235 608	235 608	420	42 752	116 841	(74 089)	(63,41)	235 608
Contracted services		3 603 975	3 846 363	3 846 393	312 665	1 564 290	1 943 083	(378 794)	(19,49)	3 846 393
Transfers and subsidies		142 832	113 361	113 361	9 333	42 857	52 685	(9 829)	(18,66)	113 361
Irrecoverable debts written off		947 801	380 438	380 438	36 185	210 136	196 047	14 090	7,19	380 438
Operational costs		2 401 965	2 644 585	2 644 555	211 309	1 031 371	1 305 167	(273 796)	(20,98)	2 644 555
Losses on disposal of Assets		995 308	18 197	18 197	(7 004)	(7 004)	696	(7 700)	(1 106,39)	18 197
Other Losses		120 193	20 847	20 847		15	425	(410)	(96,43)	20 847
Total Expenditure		25 244 721	25 319 257	25 319 257	1 962 418	9 496 788	12 254 330	(2 757 541)	(22,50)	25 319 257
Surplus/(Deficit)		(1 932 997)	1 243 136	1 243 136	(1 047 488)	49 978	1 890 270	(1 840 292)	(97,36)	1 243 136
Transfers and subsidies - capital (monetary allocations)		4 495 177	5 047 017	5 075 017	561 834	1 972 840	2 621 718	(648 878)	(24,75)	5 075 017
Transfers and subsidies - capital (in-kind)		52 814	299	299	300	1 188	77	1 112	1 446,20	299
Surplus/(Deficit) after capital transfers and contributions		2 614 994	6 290 453	6 318 453	(485 354)	2 024 006	4 512 065	(2 488 059)	(55,14)	6 318 453
Income Tax										
Surplus/(Deficit) after income tax		2 614 994	6 290 453	6 318 453	(485 354)	2 024 006	4 512 065	(2 488 059)	(55,14)	6 318 453
Share of Surplus/Deficit attributable to Joint Venture										
Share of Surplus/Deficit attributable to Minorities										
Surplus/(Deficit) attributable to municipality		2 614 994	6 290 453	6 318 453	(485 354)	2 024 006	4 512 065	(2 488 059)	(55,14)	6 318 453
Share of Surplus/Deficit attributable to Associate										
Intercompany/Parent subsidiary transactions		651								
Surplus/(Deficit) for the year		2 615 644	6 290 453	6 318 453	(485 354)	2 024 006	4 512 065	(2 488 059)	(55,14)	6 318 453

Source: National Treasury Local Government Database

For month (M05 - 30 November 2023), Consolidated Total Revenue (excluding capital transfers and contributions) of R9.546 billion was recognised against Year-to-Date (YTD)

budget of R14.144 billion. During the same period Consolidated Expenditure was reported at R9.496 billion against the YTD budget of R12.254 billion resulting in underperformance of 23 percent on expenditure.

The consolidated net surplus for month 05 period, including capital transfers and contributions was R2.024 billion. For the month of November 2023, the municipalities have therefore on average collectively recorded a deficit of R485 million, after considering the Capital transfers from National and Provincial Government.

6.1.1 Operating Revenue

Municipalities have on average raised R9.546 billion or 67 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 55 percent.

Table 3 below presents the extract of sequential performance and state of the revenue sources for the period ending 30 November 2023.

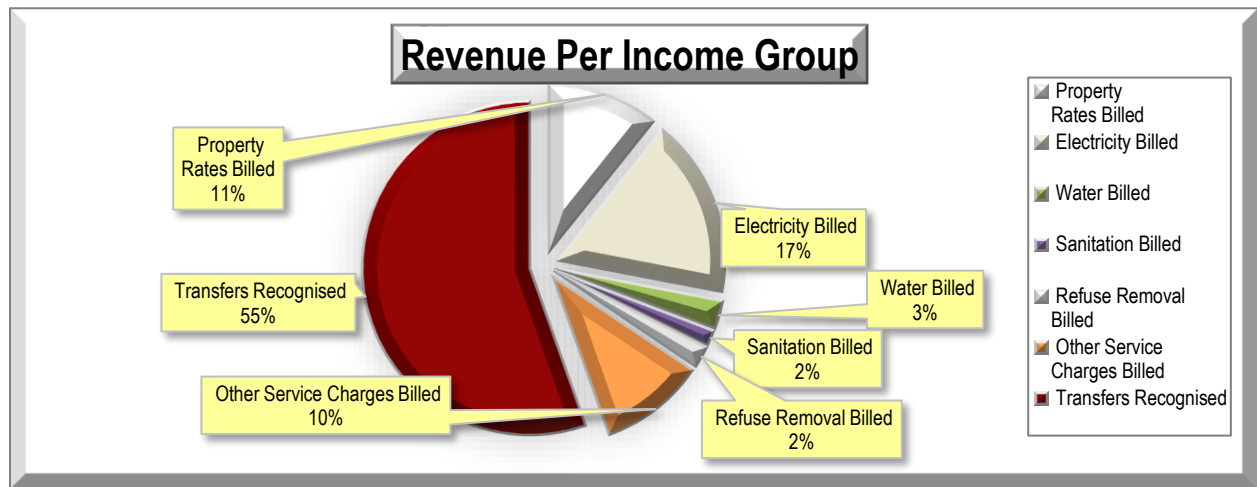
Table 3: Total Revenue contribution per Income Source

Rating	Revenue Source	R thousands	Percent
1	Transfers Recognised	5 290 180	55%
2	Electricity Billed	1 652 872	17%
3	Property Rates Billed	1 022 015	11%
4	Other Revenue	973 992	10%
5	Water Billed	261 940	3%
6	Refuse Removal Billed	198 987	2%
7	Sanitation Billed	146 780	2%
Totals		9 546 766	100%

Source: National Treasury Local Government Database

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

Figure 1: Revenue per Income Group



Source: National Treasury Local Government Database

Of serious concern is the under reporting of revenue in key revenue generating items such as property rates, electricity, fines and penalties and other revenue.

Municipalities are advised to maximise current revenue streams and investigate other revenue streams to augment the current streams thereby reducing heavy reliance on grants. Municipalities are required to verify figures reported to ensure that there is alignment between figures presented in Municipal Council and figures reported to National Treasury LG database. Furthermore, municipalities are advised to review the reported figures for accuracy and completeness as uninformed financial decisions may be made due to non-credible information.

6.1.2 Operating expenditure

For the period ending 30 November 2023, total operating expenditure amounted to R9.496 billion or 77 percent against the year-to-date budget of R12.254 billion. Municipalities are generally understating the depreciation, asset and debt impairment during the year and only correct this figure during the audit period. This has been a challenge over the years despite the advice provided.

It is noted that the consolidated Employee related cost is down against the budget by R1.021 billion, and Electricity bulk purchases (down by R394 million), Inventory Consumables (down by R226 million), Contracted services (down by R378 million). It will be important for the various municipalities to review these expenditure items to verify the correctness.

Table 4 shows an extract of the sequential performance per Expenditure Item for the period ending November 2023.

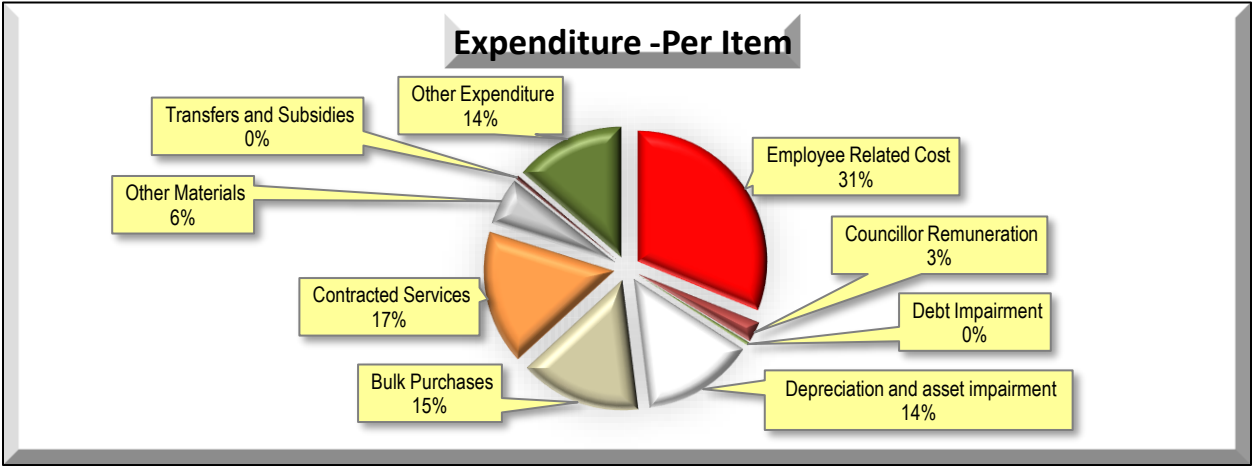
Table 4: Total expenditure contribution per Expenditure Type

Rating	Expenditure Item	R thousands	Percent
1	Employee Related Cost	2 930 697	31%
2	Contracted Services	1 564 290	16%
3	Bulk Purchases	1 424 346	15%
4	Depreciation and asset impairment	1 353 632	14%
5	Other Expenditure	1 277 271	13%
6	Inventory Consumed	625 354	7%
7	Councilor r Remuneration	246 350	3%
8	Transfers and Subsidies	42 857	0%
9	Debt Impairment	31 993	0%
Totals		9 496 788	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 November 2023 with consolidated surplus cash and cash equivalent of R8.652 billion. The Cash and cash equivalents at beginning of the year were R3.695 billion. A net increase in cash and cash equivalents of R3.558 billion was realised. The underspending on conditional grant funds is a concern and has contributed to the increase in the cash status of municipalities. Treasury continues to monitor and provide advice on the mapping of the cash flow.

6.2 Financial Performance – District Breakdown

This section summarizes the revenue and expenditure performance per district.

6.2.1 Operating Revenue per district

Table 5 below shows the operating revenue performance broken down per district and the main revenue items for the period ending 30 November 2023.

Table 5: Operating Revenue per district

Operating Revenue Per District -M05 November 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	2 706 628	70%	586 060	123 534	76 270	67 481	262 354	340 901	1 250 029
Mopani	5 336 295	5 336 295	2 915 859	2 005 110	69%	403 195	30 784	4 098	33 655	153 043	247 487	1 132 849
Sekhukhune	3 702 873	3 702 873	1 626 689	1 369 250	84%	66 354	4 078	5 115	18 549	154 096	116 244	1 004 815
Vhembe	5 926 044	5 926 044	3 485 081	1 894 825	54%	214 966	7 142	1 303	29 846	192 252	118 241	1 331 074
Waterberg	4 342 741	4 342 741	2 264 958	1 570 953	69%	382 298	96 402	59 994	49 456	212 248	199 142	571 413
Totals	26 562 393	26 562 393	14 144 600	9 546 766	67%	1 652 872	261 940	146 780	198 987	973 992	1 022 015	5 290 180

Source: National Treasury Local Government Database

As at 30 November 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 30 November 2023 of which R9.546 billion was realised.

Sekhukhune district municipalities realised the highest year-to-date revenue against its budget at 84 percent of the year to date. The second highest revenue raised was by Capricorn at 70 percent. Mopani, Waterberg and Vhembe District municipalities respectively recorded 69, 69 and 54 and 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 November 2023.

Table 6: Operating Expenditure per district

Operating Expenditure Per District -M05 November 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	3 113 578	94%	722 808	51 338	-	929 660	500 251	448 624	122 277	7 116	331 504
Mopani	5 237 712	5 237 712	2 650 648	1 655 948	62%	583 136	59 897	-	107 865	267 522	225 687	148 786	20 083	242 971
Sekhukhune	3 469 930	3 469 930	1 715 410	1 258 986	73%	429 306	54 415	-	62 558	56 627	282 253	158 037	7 357	208 434
Vhembe	5 552 588	5 552 588	2 420 816	1 902 201	79%	718 374	52 896	17 981	195 023	208 432	409 488	102 840	7 751	189 415
Waterberg	4 299 134	4 299 134	2 149 572	1 566 076	73%	477 072	27 805	14 012	58 526	391 514	198 238	93 415	550	304 946
Total	25 319 257	25 319 257	12 254 330	9 496 788	77%	2 930 697	246 350	31 993	1 353 632	1 424 346	1 564 290	625 354	42 857	1 277 271

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 30 November 2023 of which R9.496 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 94 percent with Mopani district being the lowest at 62 percent. Vhembe, Waterberg and Sekhukhune respectively recorded 79, 73 and 73 percent.

6.2.3 Capital spending and sources of finance

Table 7: Capital Expenditure per district

Capital Expenditure Per District -M05 November 2023

R thousands	Original Budget	Adjusted Budget	Year To Date Budget	YTD Actual	% of Budget	Energy Sources	Water Management	Waste Water Management	Waste Management (Refuse)	Municipal governance and	Community and public safety	Economic and environmental services	Other
Capricorn	1 676 427	1 676 427	816 412	723 266	89%	18 382	442 038	104 332	868	6 681	11 412	139 553	-
Mopani	1 199 152	1 199 152	632 082	424 568	67%	25 694	151 040	-	-	2 209	32 555	213 070	-
Sekhukhune	1 293 238	1 293 238	624 977	423 837	68%	6 350	103 929	-	45	53 800	5 751	253 961	-
Vhembe	2 149 310	2 177 310	1 044 428	622 013	60%	49 917	22 290	14 259	11 789	31 993	24 495	467 270	-
Waterberg	839 134	839 134	419 567	323 337	77%	20 705	184 606	38 761	6 841	1 654	2 774	67 996	-
Total	7 157 260	7 185 260	3 537 465	2 517 020	71%	121 048	903 903	157 352	19 543	96 337	76 987	1 141 850	-

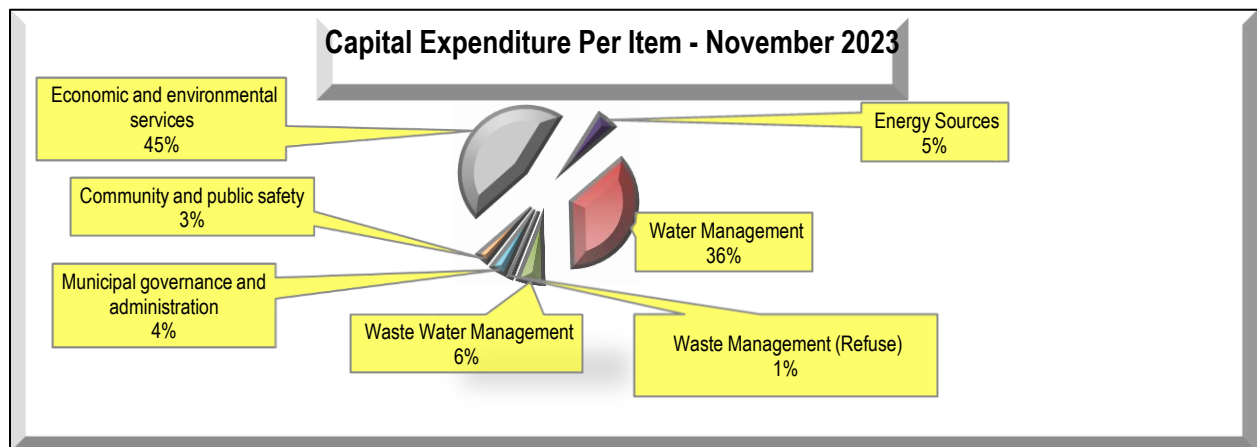
Source: National Treasury Local Government Database

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 R2.517 billion being 71 percent of the year-to-date budget.

Capricorn district reflected the highest capital expenditure against the budget at 89 percent with Vhembe district recording the lowest at 60 percent. Waterberg, Sekhukhune and Mopani respectively recorded 77, 68 & 67 percent. Detailed capital expenditure for each municipality is shown in Appendix – 4.

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

Figure 3: Capital Expenditure Per Item



Source: National Treasury Local Government Database

It can be observed that Economic and Environmental services (45 percent) make up the largest portion of year-to-date capital expenditure with Waste management being the lowest at 1 percent. The reporting across services excluding the two above was as follows: Water management (36 percent), Waste Water Management (6 percent), Energy sources (5 percent), Municipal Governance and administration (4 percent) and community and public safety (3 percent).

Table 8 below further provides for the sources to finance to the above capital expenditure for M05 of 2023/24 financial year.

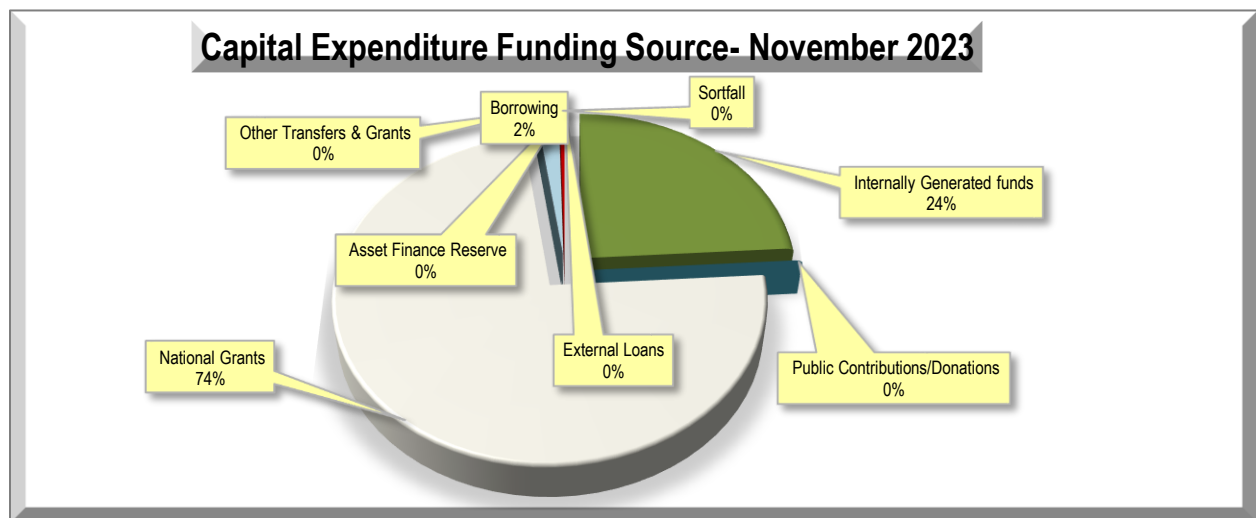
Table 8: Source of Finance for Capital Expenditure

Capital Sources of Finance per District - M05 November 2023

R thousands	Original Budget	Adjusted Budget	Year To Date Budget	YTD Actual	% of Budget	External Loans	Asset Finance Reserve	Internally Generated funds	Public Contributions/Donations	Transfers & Grants				Borrowing	Other
										National Grants	Provincial Grants	Municipality	Other Transfers & Grants		
Capricorn	1 676 427	1 676 427	816 412	723 266	89%	-	-	89 791	-	633 475	-	-	-	-	-
Mopani	1 199 152	1 199 152	632 082	424 568	67%	-	-	117 285	-	304 719	-	-	-	2 564	-
Sekhukhune	1 293 238	1 293 238	624 977	423 837	68%	-	-	118 952	-	259 147	-	-	-	43 922	-
Vhembe	2 149 310	2 177 310	1 044 428	622 013	60%	-	-	268 317	-	349 749	-	-	-	-	-
Waterberg	839 134	839 134	419 567	323 337	77%	-	-	9 766	-	309 245	-	-	-	-	-
Total	7 157 260	7 185 260	3 537 465	2 517 020	71%	-	-	604 110	-	1 856 335	-	-	-	46 486	-

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 (R604 million) of the year-to-date actual capital funding of R2.517 billion with grants making up 74 percent (R1.856 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.

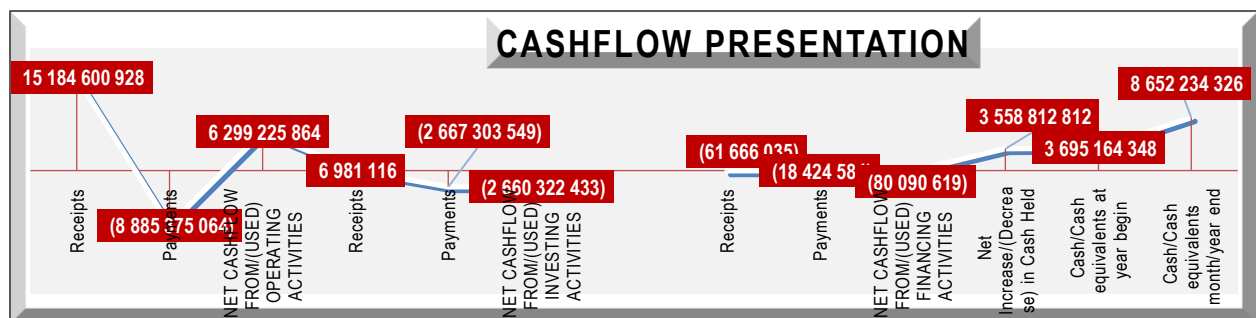
6.2.4 Cash Flow

Table 9: Cash Flow

Cashflow M05 November 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	3 748 090	(2 653 311)	1 094 779	3	(745 482)	(745 479)	(1 179)	-	(1 179)	348 120	1 442 806	1 886 742
Mopani	4 688 211	(1 493 029)	3 195 182	3 329	(415 123)	(411 794)	-	(11 463)	(11 463)	2 771 926	324 274	3 554 996
Sekhukhune	1 621 774	(1 537 692)	84 082	851	(425 042)	(424 190)	(60 513)	(3 207)	(63 720)	(403 829)	257 267	587 353
Vhembe	2 551 939	(1 467 078)	1 084 861	1 305	(713 217)	(711 912)	(57)	-	(57)	372 892	1 567 788	1 946 875
Waterberg	2 574 588	(1 734 265)	840 323	1 493	(368 440)	(366 947)	84	(3 755)	(3 671)	469 704	103 030	676 268
Total	15 184 601	(8 885 375)	6 299 226	6 981	(2 667 304)	(2 660 322)	(61 666)	(18 425)	(80 091)	3 558 813	3 695 164	8 652 234

Source: National Treasury Local Government Database

Figure 5: Cash flow Statement



Source: National Treasury Local Government Database

The cash flow mapping remains to have issues as reported in the previous and current year reports, the PT will continue to exert more emphasis in monitoring the performance of the cash flow mapping to ensure that the mapping issues are resolved and that the reporting is correct on a month-to-month basis.

From the information provided municipalities in the province closed the month of November 2023 with a surplus cash and cash equivalent of R8.652 billion. The Cash and cash equivalents at beginning of the year were R3.695 billion. A net increase in cash and cash equivalents amounting to R4.957 billion was realised during the period. This net increase is however not reflected correctly due to inaccurate mapping of cash flow datastrings.

6.2.5 Debt Management

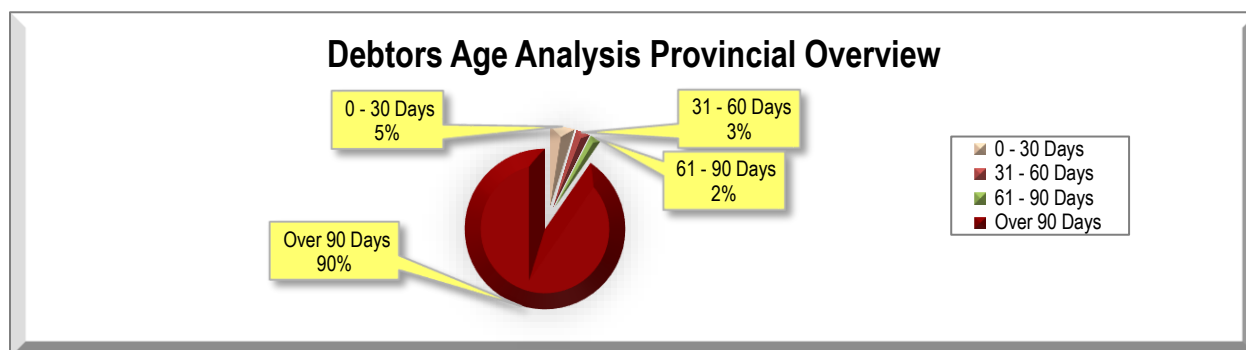
Table 10: Debtors Age Analysis

Debtors Detail - M05 November 2023

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total
	Total	%	Total	%	Total	%	Total	%	Total
Capricorn	207 093	5%	183 607	4%	94 561	2%	3 654 370	88%	4 139 631
Mopani	169 774	4%	50 353	1%	84 187	2%	4 422 086	94%	4 726 400
Sekhukhune	79 208	6%	47 064	3%	35 747	3%	1 257 508	89%	1 419 527
Vhembe	72 803	5%	33 778	2%	29 809	2%	1 359 542	91%	1 495 932
Waterberg	215 578	5%	129 384	3%	110 161	3%	3 849 033	89%	4 304 156
Total	744 456	5%	444 186	3%	354 465	2%	14 542 539	90%	16 085 646

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 94 percent with Capricorn being the lowest at 88 percent. Vhembe, Waterberg and Sekhukhune respectively recorded 91, 89 and 88 percent of debtors over 90 Days.

Non-collection of revenue negatively impacts the financial sustainability of municipalities. Furthermore, non-payment of services rendered may lead to delays in the implementation of the budget. It must be noted that 4 municipalities as stated in section 4 of the report did not provide their debtors book information and thus the reported debtor amounts are understated and misrepresented.

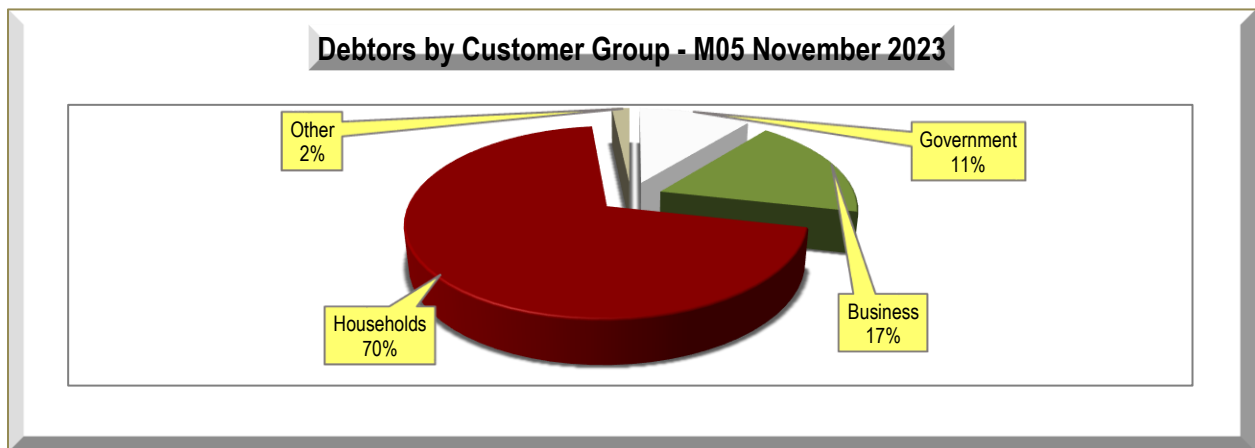
Table 11: Debtors by Customer per district

Debtors by Customer Group - M05 November 2023									
R thousands	Government		Business		Households		Other		Total
	Total	%	Total	%	Total	%	Total	%	
Capricorn	510 970	12%	519 774	13%	3 005 904	73%	102 983	0	4 139 631
Mopani	323 021	7%	812 341	17%	3 411 342	72%	179 696	4%	4 726 400
Sekhukhune	272 687	19%	432 975	31%	730 051	51%	-16 186	-1%	1 419 527
Vhembe	303 492	20%	399 044	27%	793 396	53%	0	0%	1 495 932
Waterberg	336 735	8%	674 008	16%	3 286 110	76%	7 303	0%	4 304 156
Total	1 746 905	11%	2 838 142	18%	11 226 803	70%	273 796	0%	16 085 646

Source: National Treasury Local Government Database

Table 11 indicates that the total debtors up to the end of November 2023 categorized by customer group amounted to R16.085 billion. Outstanding debtors in respect of Households are the highest at R11.226 billion or 70 percent of the total debtors and government debts due to municipalities amounts to R1.746 billion (11 percent) with business category at R2.838 billion (18 percent).

Figure 7: Debtors by Customer Group



Source: National Treasury Local Government Database

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

- Despite the pandemic effects, credit control needs to be emphasised mostly over households.
- Government forums which have already been established need to continue their effective mandate over resolving the government debt as it currently accounts for 11 percent of the total outstanding debt.
- Limpopo Treasury will continue to monitor the payments by departments through Departmental In Year Monitoring System.
- Municipalities are not correctly classifying their debts and there is a significant understatement of debtors.

6.2.6 Creditors Management

Table 12 provides the Creditors ageing for the period ended 30 November 2023

Table 12: Creditors Age Analysis per District

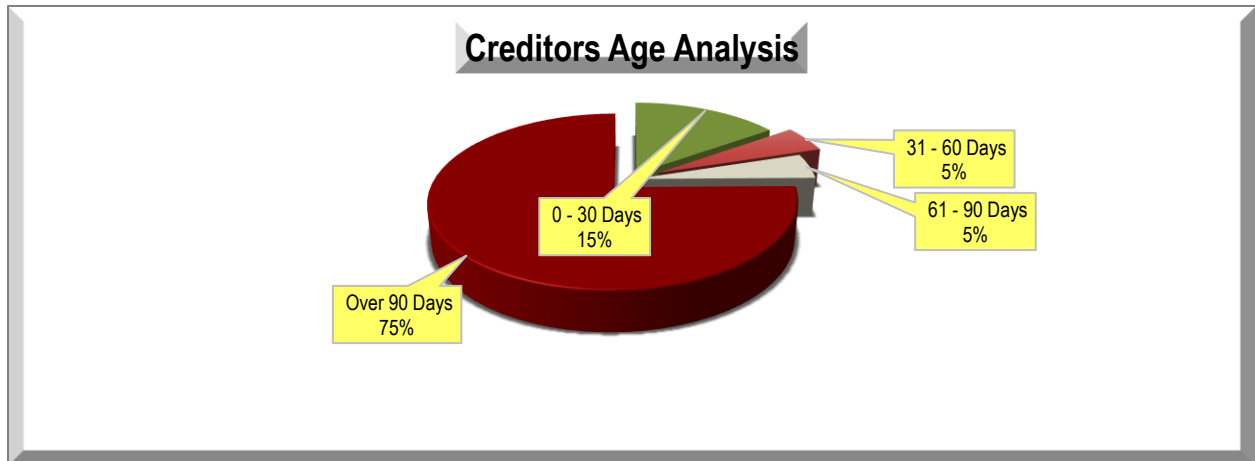
Creditor Age Analysis - M05 November 2023

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total
	Total	%	Total	%	Total	%	Total	%	Total
Capricorn	135 050	100%	154	0%	4	0%	45	0%	135 253
Mopani	55 780	13%	21 519	5%	5 082	1%	336 223	80%	418 604
Sekhukhune	39 906	55%	14 368	20%	17 728	25%	-	0%	72 002
Vhembe	71 513	74%	401	0%	18 249	19%	5 928	6%	96 091
Waterberg	90 642	5%	90 453	5%	79 787	4%	1 600 772	86%	1 861 654
Total	392 891	15%	126 895	5%	120 850	5%	1 942 968	75%	2 583 604

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 November 2023 categorized by district amounted to R2.583 billion.

Outstanding creditors in the bracket “Over 90 days” are the highest at R1.942 billion or 75 percent of the total outstanding creditors. It must be noted that 4 municipalities as mentioned before under section 4 did not report on the outstanding creditor balances and that the amount outstanding, as reported, is grossly understated and misrepresented.

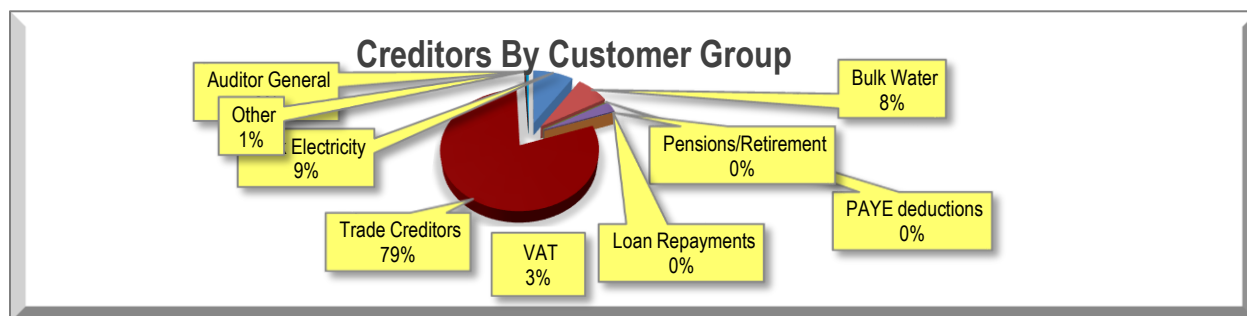
Table 13: Creditors by Customer Group per District

Creditor Age Analysis - M05 November 2023																			
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	86 749	64%	22 846	17%	23	0%	-	0%	-	0%	-	0%	25 416	19%	-	0%	-	0%	135 253
Mopani	33 247	8%	97 907	23%	-	0%	-	0%	894	0%	-	0%	285 464	68%	-	0%	1 092	0%	418 604
Sekhukhune	-	0%	48 327	67%	-	0%	-	0%	-	0%	-	0%	9 628	13%	-	0%	14 047	20%	72 002
Vhembe	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	96 091	100%	-	0%	-	0%	96 091
Waterberg	117 309	6%	27 517	1%	-	0%	71 911	4%	-	0%	-	0%	1 639 092	88%	5 583	0%	242	0%	1 861 654
Total	237 305	9%	196 597	8%	23	0%	71 911	3%	894	0%	-	0%	2 055 691	80%	5 583	0%	15 600	1%	2 583 604

Source: National Treasury Local Government Database

Table 13 shows creditors by District and by item, Figure 9 below then further provides for creditors by customer group. Vhembe, Modimolle-Mookgophong and Thabazimbi did not provide for bulk water creditors. Municipalities with electrification license are not reflecting their Eskom account balances, except for Polokwane, Ba-Phalaborwa, Bela-Bela, Greater Tzaneen and Mogalakwena. This information is contrary to the s41 reports received from National Treasury which reflect that municipalities owe Water Boards 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		Neighbourhood Development		Rural Road Assets Management Systems		Regional Bulk Infrastructure Grant	
	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent
Capricorn	436 347	244 166	213 978	38 364	84 229	2 655	32 168	10 739	2 601	1 455	161 539	138 296
Mopani	871 118	317 723	-	-	89 178	33 877	-	-	2 370	779	-	-
Sekhukhune	853 251	198 483	-	-	90 103	34 054	-	-	2 460	-	-	-
Vhembe	988 367	342 294	-	-	47 704	20 921	25 000	-	2 416	535	-	-
Waterberg	370 773	132 096	-	-	32 800	1 784	-	-	2 290	-	-	-
Total	3 519 856	1 234 761	213 978	38 364	344 014	93 292	57 168	10 739	12 137	2 768	161 539	138 296

Source: National Treasury Local Government Database

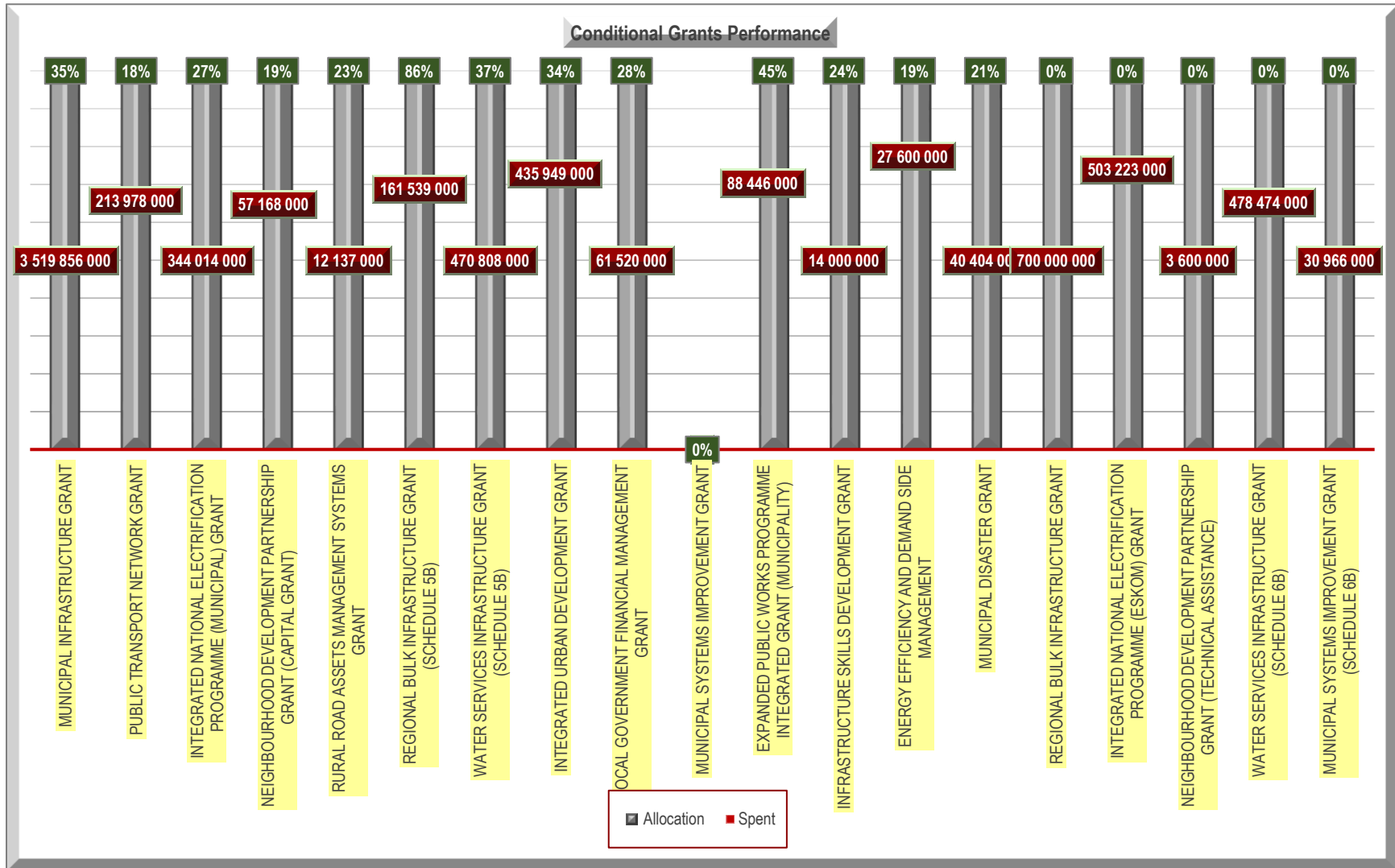
R thousands	Water Services Infrastructure Grant (Schedule 5B)		Integrated Urban Development Grant		Local Government Financial Management Grant		Improvement Grant (Schedule 5B)		Programme Integrated Grant (Municipality)		Infrastructure Skills Development Grant	
	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent
Capricorn	230 725	130 173	435 949	146 140	10 100	3 269	-	-	18 745	8 777	5 500	1 097
Mopani	-	-	-	-	14 350	3 411	-	-	21 605	11 726	-	-
Sekhukhune	-	-	-	-	12 620	3 237	-	-	24 598	8 635	-	-
Vhembe	109 000	-	-	-	12 200	2 959	-	-	16 883	8 883	8 500	2 266
Waterberg	131 083	42 790	-	-	12 250	4 047	-	-	6 615	2 084	-	-
Total	470 808	172 963	435 949	146 140	61 520	16 924	-	-	88 446	40 105	14 000	3 363

Source: National Treasury Local Government Database

R thousands	Energy Efficiency and Demand Side Management (Municipal) Grant		Municipal Disaster Grant		Regional Bulk Infrastructure Grant		Integrated National Electrification Programme (Eskom) Grant		Neighbourhood Development Partnership Grant (Technical Assistance)		Water Services Infrastructure Grant (Schedule 6B)		Municipal Systems Improvement Grant (Schedule 6B)		TOTALS	
	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent
Capricorn	4 000	-	17 500	2 796	-	-	159 367	-	1 000	-	-	-	1 000	-	1 814 748	727 927
Mopani	14 000	5 308	11 350	3 458	460 000	-	71 388	-	-	-	320 843	-	2 900	-	1 879 102	376 283
Sekhukhune	5 600	-	-	-	140 000	-	70 310	-	100	-	49 425	-	3 500	-	1 251 967	244 409
Vhembe	-	-	11 554	2 180	50 000	-	111 911	-	2 500	-	-	-	2 900	-	1 388 935	380 038
Waterberg	4 000	-	-	-	50 000	-	90 247	-	-	-	108 206	-	20 666	-	828 930	182 801
Total	27 600	5 308	40 404	8 435	700 000	-	503 223	-	3 600	-	478 474	-	30 966	-	7 163 682	1 911 457

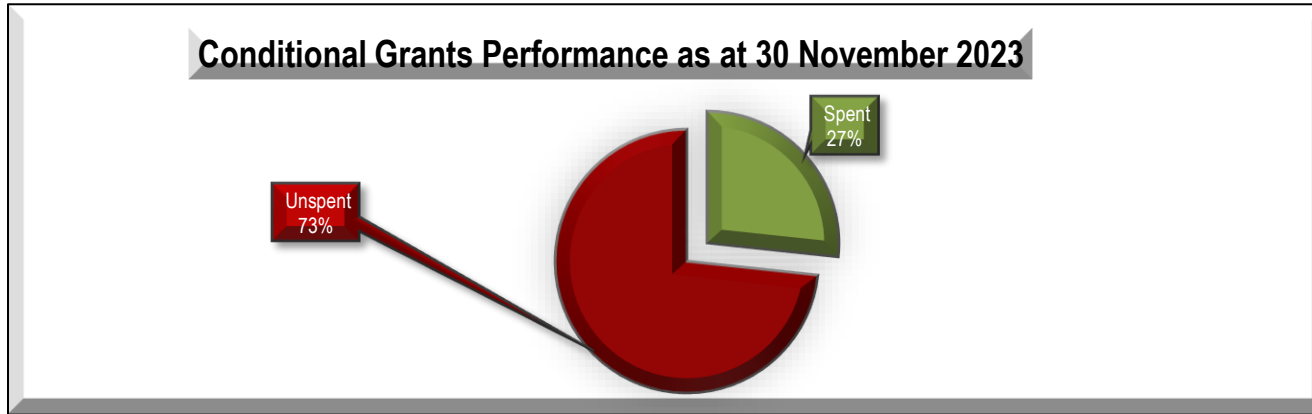
Source: National Treasury Local Government Database

Figure 10: Conditional Grants



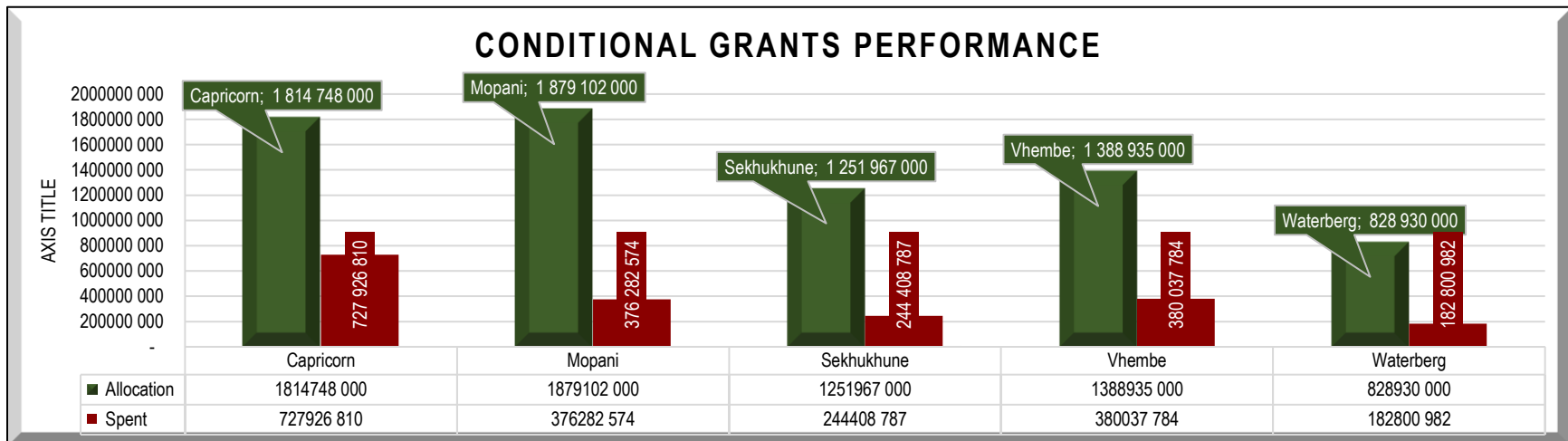
Source: National Treasury Local Government Database

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 30 November 2023, the aggregate conditional grants spending stands at 27 percent, based on a straight-line projection the expenditure should be 42 percent, which indicates that grant spending is lagging as at 30 November 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 30 November 2023.

Table 15: mSCOA uploads

YEAR: 2023 - 2024			TABB	PRTA	ORGB	PROR	M05
Ba-Phalaborwa	LIM334	M					
Bela Bela	LIM366	M					
Blouberg	LIM351	L					
Capricorn	DC35	M					
Collins Chabane	LIM345	M					
Elias Motsoaledi	LIM472	M					
Ephraim Mogale	LIM471	L					
Greater Giyani	LIM331	L					
Greater Letaba	LIM332	L					
Greater Tzaneen	LIM333	H					
Lepelle-Nkumpi	LIM355	L					
Lephalale	LIM362	M					
Makhado	LIM344	M					
Makhuduthamaga	LIM473	L					
Maruleng	LIM335	L					
Modimolle-Mookgopong	LIM368	M					
Mogalakwena	LIM367	L					
Molemole	LIM353	L					
Mopani	DC33	L					
Musina	LIM341	L					
Polokwane	LIM354	H					
Sekhukhune	DC47	H					
Thabazimbi	LIM361	L					
Thulamela	LIM343	M					
Tubatse Fetakgomo	LIM476	L					
Vhembe	DC34	L					
Waterberg	DC36	L					

Legend explanations

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

8 Assistance Provided

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

LPT participates in grant management meetings that are hosted by CoGHSTA aimed at assisting municipalities to ascertain challenges linked to slow spending of grants. LPT monitors the budget funding plans of municipalities to ensure that municipalities adhere to the targets outlined in those respective plans. This will assist in ensuring that municipalities gradually put in the required mechanisms to ensure the turn-around of finances and ensure the implementation of adopted funding plans, UIFW strategies and reduction strategies for cost of consultants.

10 Summary and Conclusion

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

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

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

Appendices

Appendix - 1: Operating Revenue

Appendix 1: Operating Revenue - M05 November 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	397 557	56%	-	23 972	3 978	-	36 972	-	332 635	-
Lepelle-Nkumpi	713 726	713 726	356 863	183 118	51%	-	-	-	3 081	19 996	17 991	134 805	7 245
Molemole	274 777	274 777	137 388	100 126	73%	3 912	-	(1)	1 255	7 071	12 027	75 437	426
Polokwane	4 945 302	4 945 302	2 472 651	1 840 919	74%	569 549	98 041	71 589	62 282	165 203	246 251	607 950	20 053
Total	7 254 440	7 254 440	3 852 014	2 706 628	70%	586 060	123 534	76 270	67 481	233 414	340 901	1 250 029	28 939
Ba-phalaborwa	676 346	676 346	338 173	235 994	70%	45 653	-	-	8 193	7 768	70 865	88 668	14 847
Greater Giyani	539 825	539 825	269 912	75 431	28%	-	-	-	3 644	13 323	34 954	7 663	15 847
Greater Letaba	467 049	467 049	233 525	203 420	87%	10 639	0	-	2 331	15 183	8 838	166 092	337
Greater Tzaneen	1 613 783	1 613 783	1 013 356	746 656	74%	346 903	-	-	17 291	34 712	61 756	276 120	9 875
Maruleng	348 971	348 971	215 733	158 890	74%	-	1 343	222	2 195	12 618	71 074	71 277	162
Mopani	1 690 322	1 690 322	845 161	584 718	69%	-	29 441	3 876	-	28 372	-	523 029	-
Total	5 336 295	5 336 295	2 915 859	2 005 110	69%	403 195	30 784	4 098	33 655	111 976	247 487	1 132 849	41 067
Elias Mokoaledi	680 764	680 764	434 429	236 260	54%	42 790	-	-	4 808	1 278	(5 078)	151 427	41 034
Ephraim Mogale	375 827	375 827	235 481	57 700	25%	23 564	-	-	2 010	8 125	18 938	-	5 063
Tubatse Fetakgo	915 422	915 422	457 711	381 315	83%	-	-	-	11 641	25 140	84 770	247 785	11 980
Makhuduthamag	457 809	457 809	228 904	174 664	76%	-	-	-	91	5 267	17 614	145 875	5 817
Sekhukhune	1 273 052	1 273 052	270 164	519 312	192%	-	4 078	5 115	-	50 391	-	459 728	-
Total	3 702 873	3 702 873	1 626 689	1 369 250	84%	66 354	4 078	5 115	18 549	90 202	116 244	1 004 815	63 894
Makhado	1 395 877	1 395 877	697 938	438 782	63%	151 586	-	-	6 398	25 563	49 329	206 149	(243)
Musina	530 868	530 868	265 434	221 284	83%	63 380	14 943	1 300	9 572	20 669	12 880	97 258	1 281
Collins Chabane	662 484	662 484	440 065	212 771	48%	-	-	-	2 322	16 367	14 771	176 755	2 555
Thulamela	897 697	897 697	595 039	379 298	64%	-	-	-	11 378	58 326	41 261	260 468	7 865
Vhembe	2 439 118	2 439 118	1 486 604	642 691	43%	-	(7 801)	4	175	59 690	-	590 443	180
Total	5 926 044	5 926 044	3 485 081	1 894 825	54%	214 966	7 142	1 303	29 846	180 614	118 241	1 331 074	11 638
Bela bela	555 869	555 869	306 867	201 594	66%	58 162	17 130	10 008	4 686	10 708	38 486	56 040	6 374
Lephalale	789 635	789 635	394 818	356 102	90%	82 797	28 323	10 942	8 519	75 696	48 048	95 196	6 581
Modimolle-Mookg	868 609	868 609	466 188	384 299	82%	87 400	43 545	20 385	12 190	44 088	58 480	111 182	7 028
Mogalakwena	1 418 183	1 418 183	709 091	473 026	67%	125 250	(3 497)	9 221	17 693	33 487	40 438	242 433	8 002
Thabazimbi	550 934	550 934	275 467	89 322	32%	28 689	10 903	9 438	6 368	17 777	13 691	2 331	126
Waterberg	159 512	159 512	112 527	66 612	59%	-	-	-	-	2 380	-	64 231	-
Total	4 342 741	4 342 741	2 264 958	1 570 953	69%	382 298	96 402	59 994	49 456	184 136	199 142	571 413	28 112

Source: National Treasury Local Government Database

Appendix - 2: Operating Expenditure

Appendix 2: Operating Expenditure - M05 November 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	332 434	69%	136 066	7 511	-	32 883	-	54 517	36 846	-	64 611
Lepelle-Nkumpi	478 179	478 179	239 091	126 859	53%	40 336	10 029	-	12 047	-	17 365	832	-	46 249
Molemole	260 945	260 945	130 474	95 171	73%	44 746	6 297	-	7 828	6 390	14 856	2 709	-	12 346
Polokwane	4 550 034	4 550 034	2 275 018	2 422 241	106%	448 286	19 033	-	876 903	470 423	338 968	81 482	7 116	180 030
Total	6 759 892	6 759 892	3 317 883	3 113 578	94%	722 808	51 338	-	929 660	500 251	448 624	122 277	7 116	331 504
Ba-phalaborwa	764 525	764 525	382 263	217 979	57%	67 652	7 284	-	32 644	50 971	21 888	10 584	107	26 849
Greater Giyani	548 344	548 344	274 172	179 030	65%	70 027	11 498	-	46 168	-	20 650	1 353	-	29 334
Greater Letaba	423 398	423 398	211 699	166 895	79%	55 891	13 734	-	-	13 101	44 653	3 491	-	36 025
Greater Tzaneen	1 525 703	1 525 703	794 642	553 704	70%	162 050	13 340	-	29 053	203 209	37 487	36 878	19 976	51 712
Maruleng	286 339	286 339	143 170	90 735	63%	38 945	6 570	-	-	241	22 345	2 432	-	20 203
Mopani	1 689 403	1 689 403	844 702	447 605	53%	188 573	7 471	-	-	-	78 664	94 049	-	78 849
Total	5 237 712	5 237 712	2 650 648	1 655 948	62%	583 136	59 897	-	107 865	267 522	225 687	148 786	20 083	242 971
Elias Msoaledi	654 217	654 217	313 104	222 472	71%	69 356	12 053	-	25 501	41 644	31 331	15 284	1 821	25 482
Ephraim Mogale	375 666	375 666	187 181	113 462	61%	37 999	4 861	-	21 600	14 983	15 675	615	-	17 729
Tubatse Fetakgom	838 096	838 096	419 048	275 281	66%	99 487	17 828	-	-	-	109 425	438	-	48 102
Makhuduthamaga	371 205	371 205	185 602	187 477	101%	47 105	11 240	-	15 457	-	73 753	1 799	5 536	32 588
Sekhukhune	1 230 747	1 230 747	610 474	460 293	75%	175 358	8 432	-	-	-	52 069	139 900	-	84 534
Total	3 469 930	3 469 930	1 715 410	1 258 986	73%	429 306	54 415	-	62 558	56 627	282 253	158 037	7 357	208 434
Makhado	1 368 446	1 368 446	684 223	469 686	69%	136 283	13 284	17 981	56 480	124 801	76 056	17 203	-	27 596
Musina	484 868	484 868	242 434	181 290	75%	64 669	4 975	-	-	83 630	8 605	892	3 295	15 225
Collins Chabane	457 671	457 671	228 836	192 934	84%	58 767	12 955	-	(19 627)	-	104 994	5 931	3 642	26 271
Thulamela	919 194	919 194	436 388	330 902	76%	139 212	14 850	-	31 524	-	92 383	7 470	814	44 647
Vhembe	2 322 408	2 322 408	828 936	727 389	88%	319 443	6 832	-	126 646	-	127 449	71 344	-	75 676
Total	5 552 588	5 552 588	2 420 816	1 902 201	79%	718 374	52 896	17 981	195 023	208 432	409 488	102 840	7 751	189 415
Bela bela	543 004	543 004	271 502	166 666	61%	60 073	3 948	-	-	60 075	15 524	9 463	-	17 583
Lephalale	787 943	787 943	393 972	316 547	80%	94 980	5 448	14 012	35 121	77 809	27 977	21 975	471	38 755
Modimolle-Mookgosi	863 962	863 962	431 981	269 135	62%	101 183	4 482	-	11 720	70 934	21 845	6 667	-	52 305
Mogalakwena	1 383 244	1 383 244	691 627	622 762	90%	148 947	7 980	-	-	148 730	107 079	31 778	78	178 170
Thabazimbi	534 839	534 839	267 420	118 897	44%	21 755	1 823	-	9 225	33 967	21 873	23 532	-	6 722
Waterberg	186 142	186 142	93 071	72 070	77%	50 134	4 124	-	2 461	-	3 940	-	-	11 410
Total	4 299 134	4 299 134	2 149 572	1 566 076	73%	477 072	27 805	14 012	58 526	391 514	198 238	93 415	550	304 946

Source: National Treasury Local Government Database

Appendix - 3: Capital Source of Finance

Appendix 3: Capital Source of Finance - M05 November 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		District Municipality Grants	Other Transfers & Grants	Borrowing	Other
										National Grants	Provincial Grants				
Blouberg	86 892	86 892	43 446	27 951	64%			191			27 760				
Capricorn	420 353	420 353	188 374	321 368	171%			42 425			278 943				
Lepelle-Nkumpi	299 563	299 563	149 781	17 552	12%			446			17 107				
Molemole	72 380	72 380	36 190	33 413	92%			2 986			30 426				
Polokwane	797 239	797 239	398 620	322 981	81%			43 743			279 239				
Total	1 676 427	1 676 427	816 412	723 266	89%	-	-	89 791	-	-	633 475	-	-	-	-
Ba-phalaborwa	64 766	64 766	32 383	19 001	59%			5 566			13 435				
Greater Giyani	214 991	214 991	107 495	92 083	86%			28 996			63 087				
Greater Letaba	110 032	110 032	55 016	48 999	89%			17 634			31 365				
Greater Tzaneen	190 705	190 705	127 858	44 175	35%			9 738			31 873			2 564	
Maruleng	167 916	167 916	83 958	69 270	83%			55 350			13 919				
Mopani	450 742	450 742	225 371	151 040	67%			-			151 040				
Total	1 199 152	1 199 152	632 082	424 568	67%	-	-	117 285	-	-	304 719	-	-	2 564	-
Elias Motsoaledi	84 156	84 156	38 437	20 262	53%			1 229			19 033				
Ephraim Mogale	79 359	79 359	39 547	21 289	54%			2 548			16 927				
Tubatse Fetakgomo	299 863	299 863	149 932	205 732	137%			70 917			90 893			43 922	
Makhuduthamaga	236 116	236 116	118 058	71 796	61%			36 975			34 821				
Sekhukhune	593 743	593 743	279 002	104 756	38%			7 283			97 474				
Total	1 293 238	1 293 238	624 977	423 837	68%	-	-	118 952	-	-	259 147	-	-	43 922	-
Makhado	503 877	503 877	251 938	145 509	58%			91 831			49 903				
Musina	80 036	80 036	40 018	16 614	24%			1 943			14 670				
Collins Chabane	325 650	325 650	162 825	171 845	106%			112 425			59 247				
Thulamela	343 558	371 558	172 826	88 083	51%			30 711			57 372				
Vhembe	896 189	896 189	416 821	199 962	48%			31 406			168 556				
Total	2 149 310	2 177 310	1 044 428	622 013	60%	-	-	268 317	-	-	349 749	-	-	-	-
Bela bela	92 693	92 693	46 346	28 525	62%			2 684			25 841				
Lephalale	106 397	106 397	53 198	27 906	52%			6 997			20 909				
Modimolle-Mookgop	219 833	219 833	109 917	67 937	62%			85			63 526				
Mogalakwena	311 599	311 599	155 799	180 676	116%			-			180 676				
Thabazimbi	108 463	108 463	54 231	18 293	34%			-			18 293				
Waterberg	150	150	75	-	0%			-			-				
Total	839 134	839 134	419 567	323 337	77%	-	-	9 766	-	-	309 245	-	-	-	-

Source: National Treasury Local Government Database

Appendix – 4: Capital Expenditure (Detail)

Appendix 4: Capital Expenditure - M05 November 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	321 368	171%	-	313 303	5 399	-	1 416	1 250	-	-
Lepelle-Nkumpi	299 563	299 563	149 781	17 552	12%	(31)	-	-	-	79	906	16 598	-
Molemole	72 380	72 380	36 190	33 413	92%	5 711	-	507	-	1 953	-	25 241	-
Polokwane	797 239	797 239	398 620	322 981	81%	12 257	128 734	98 425	868	3 117	9 256	70 323	-
Total	1 676 427	1 676 427	816 412	723 266	89%	18 382	442 038	104 332	868	6 681	11 412	139 553	-
Ba-phalaborwa	64 766	64 766	32 383	19 001	59%	2 774	-	-	-	627	3 906	11 694	-
Greater Giyani	214 991	214 991	107 495	92 083	86%	17 038	-	-	-	186	27 775	47 085	-
Greater Letaba	110 032	110 032	55 016	48 999	89%	1 443	-	-	-	-	873	46 683	-
Greater Tzaneen	190 705	190 705	127 858	44 175	35%	4 440	-	-	-	380	-	39 355	-
Maruleng	167 916	167 916	83 958	69 270	83%	-	-	-	-	1 016	-	68 253	-
Mopani	450 742	450 742	225 371	151 040	67%	-	151 040	-	-	-	-	-	-
Total	1 199 152	1 199 152	632 082	424 568	67%	25 694	151 040	-	-	2 209	32 555	213 070	-
Elias Mokoaledi	84 156	84 156	38 437	20 262	53%	4 874	-	-	-	791	97	14 500	-
Ephraim Mogale	79 359	79 359	39 547	21 289	54%	382	-	-	45	2 291	29	18 542	-
Tubatse Felagomo	299 863	299 863	149 932	205 732	137%	-	-	-	-	52 144	4 724	148 864	-
Makhuduthamaga	236 116	236 116	118 058	71 796	61%	1 094	-	-	-	(2 254)	901	72 055	-
Sekhukhune	593 743	593 743	279 002	104 756	38%	-	103 929	-	-	827	-	-	-
Total	1 293 238	1 293 238	624 977	423 837	68%	6 350	103 929	-	45	53 800	5 751	253 961	-
Makhado	503 877	503 877	251 938	145 509	58%	36 183	-	-	4 714	13 896	1 362	89 355	-
Musina	80 036	80 036	40 018	16 614	42%	3 199	-	2 188	-	-	-	11 227	-
Collins Chabane	325 650	325 650	162 825	171 845	106%	10 536	-	-	-	13 830	18 445	129 034	-
T hulamela	343 558	371 558	172 826	88 083	51%	-	-	-	7 075	489	4 123	76 397	-
Vhembe	896 189	896 189	416 821	199 962	48%	-	22 290	12 071	-	3 778	565	161 258	-
Total	2 149 310	2 177 310	1 044 428	622 013	60%	49 917	22 290	14 259	11 789	31 993	24 495	467 270	-
Bela bela	92 693	92 693	46 346	28 525	62%	2 284	-	14 925	4 525	400	304	6 088	-
Lephalale	106 397	106 397	53 198	27 906	52%	2 726	21 085	-	950	1 170	295	1 680	-
Modimolle-Mookgopong	219 833	219 833	109 917	67 937	62%	1 928	28 183	14 223	1 366	85	2 176	19 976	-
Mogalakwena	311 599	311 599	155 799	180 676	116%	-	134 934	9 613	-	-	-	36 129	-
T habazimbi	108 463	108 463	54 231	18 293	34%	13 766	404	-	-	-	-	4 123	-
Waterberg	150	150	75	-	0%	-	-	-	-	-	-	-	-
Total	839 134	839 134	419 567	323 337	77%	20 705	184 606	38 761	6 841	1 654	2 774	67 996	-

Source: National Treasury Local Government Database

Appendix – 5: Cash Flows

R '000	NET CASHFLOW FROM/(USED) OPERATING ACTIVITIES	NET CASHFLOW FROM/(USED) INVESTING	NET CASHFLOW FROM/(USED) FINANCING	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	299 467	(314 818)	-	(15 351)	493 700	478 350
Lepelle-Nkumpi	63 038	(17 552)	(20)	45 466	546 712	592 178
Molemole	34 696	(33 413)	-	1 283	111 992	113 430
Polokwane	780 025	(351 745)	(1 160)	427 120	184 371	609 497
Total	1 094 779	(745 479)	(1 179)	348 120	1 442 806	1 886 742
Ba-phalaborwa	2 761	(18 790)	(6 800)	(22 829)	-	12 889
Greater Giyani	(162 492)	(14 997)	-	(177 489)	-	219 422
Greater Letaba	113 062	(50 121)	-	62 940	2 344	66 159
Greater Tzaneen	2 624 850	(52 676)	(4 663)	2 567 510	-	2 744 822
Maruleng	69 255	(77 733)	-	(8 478)	150 719	142 241
Mopani	547 746	(197 476)	-	350 270	171 211	369 463
Total	3 195 182	(411 794)	(11 463)	2 771 926	324 274	3 554 996
Elias Motsoaledi	(32 882)	(22 406)	(3 864)	(59 152)	31 937	(26 050)
Ephraim Mogale	9 261	(22 064)	-	(12 803)	-	(12 195)
Tubatse Fetakgomo	201 061	(223 839)	(60 000)	(82 777)	218 618	135 286
Makhuduthamaga	(3 839)	(51 125)	-	(54 965)	6 712	(48 252)
Sekhukhune	(89 520)	(104 756)	144	(194 132)	-	538 564
Total	84 082	(424 190)	(63 720)	(403 829)	257 267	587 353
Makhado	(35 689)	(183 680)	(60)	(219 429)	147 009	(72 833)
Musina	45 627	(17 752)	-	27 875	34 507	62 289
Collins Chabane	228 006	(178 583)	-	49 424	235 147	285 189
Thulamela	143 151	(104 511)	3	38 643	1 026 519	1 065 162
Vhembe	703 765	(227 386)	-	476 379	124 606	607 067
Total	1 084 861	(711 912)	(57)	372 892	1 567 788	1 946 875
Bela bela	35 612	(39 123)	-	(3 511)	20 124	9 385
Lephalale	369 806	(44 658)	(3 755)	321 393	-	413 289
Modimolle-Mookgopong	572 087	(80 737)	(185)	491 165	70 133	525 275
Mogalakwena	(191 202)	(179 183)	269	(370 116)	-	(329 772)
Thabazimbi	58 045	(23 246)	-	34 799	-	49 345
Waterberg	(4 026)	-	-	(4 026)	12 773	8 747
Total	840 323	(366 947)	(3 671)	469 704	103 030	676 268

Source: National Treasury Local Government Database

Appendix – 6: Debtors Age Analysis

Appendix 6 : Debtors Age Analysis M05 November 2023									
R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total
	Total	%	Total	%	Total	%	Total	%	Total
Blouberg	2 204	1%	58 170	29%	2 244	1%	140 246	69%	202 864
Capricorn	(1 675)	0%	26 085	4%	13 237	2%	671 393	95%	709 040
Lepelle-Nkumpi	18 396	2%	16 792	1%	16 368	1%	1 068 105	95%	1 119 661
Molemole	2 871	2%	2 782	2%	2 701	2%	127 491	94%	135 845
Polokwane	185 297	9%	79 778	4%	60 011	3%	1 647 135	84%	1 972 221
Total	207 093	5%	183 607	4%	94 561	2%	3 654 370	88%	4 139 631
Ba-Phalaborwa	74 843	3%	(914)	0%	29 013	1%	2 310 966	96%	2 413 908
Greater Giyani	20 598	3%	(88)	0%	10 238	2%	611 837	95%	642 585
Greater Letaba	5 620	2%	4 199	1%	4 398	1%	344 553	96%	358 770
Greater Tzaneen	46 477	4%	33 489	3%	31 244	3%	946 846	89%	1 058 056
Maruleng	16 289	7%	11 485	5%	9 294	4%	207 884	85%	244 952
Mopani	5 947	73%	2 182	27%	-	0%	-	0%	8 129
Total	169 774	4%	50 353	1%	84 187	2%	4 422 086	94%	4 726 400
Elias Motsoaledi	17 515	9%	6 824	3%	4 788	2%	171 372	85%	200 499
Ephraim Mogale	11 534	5%	4 895	2%	4 441	2%	189 623	90%	210 493
Tubatse	19 682	4%	21 957	5%	13 009	3%	392 308	88%	446 956
Makhuduthamaga	3 707	3%	89	0%	3 346	3%	98 887	93%	106 029
Sekhukhune	26 770	6%	13 299	3%	10 163	2%	405 318	89%	455 550
Total	79 208	6%	47 064	3%	35 747	3%	1 257 508	89%	1 419 527
Makhado	39 892	8%	11 919	2%	10 720	2%	434 632	87%	497 163
Musina	15 443	11%	7 158	5%	4 728	3%	116 612	81%	143 941
Collins Chabane	4 730	2%	4 298	2%	4 359	2%	259 664	95%	273 051
T hulamela	12 738	2%	10 403	2%	10 002	2%	548 634	94%	581 777
Vhembe	-	0%	-	0%	-	0%	-	0%	-
Total	72 803	5%	33 778	2%	29 809	2%	1 359 542	91%	1 495 932
Bela Bela	26 030	7%	12 318	3%	11 177	3%	316 074	86%	365 599
Lephalale	74 473	11%	24 973	4%	24 892	4%	541 665	81%	666 003
Modimolle-	33 327	3%	29 649	3%	29 705	3%	1 027 205	92%	1 119 886
Mogalakwena	61 119	4%	43 051	3%	26 301	2%	1 276 108	91%	1 406 579
T habazimbi	20 571	3%	19 393	3%	18 086	2%	687 976	92%	746 026
Waterberg	58	92%	-	0%	-	0%	5	8%	63
Total	215 578	5%	129 384	3%	110 161	3%	3 849 033	89%	4 304 156

Source: National Treasury Local Government Database

Appendix – 7: Debtors by Customer Group

Appendix 7: Debtors by Customer Group - M05 November 2023									
R thousands	Government		Business		Households		Other		Total
	Total	%	Total	%	Total	%	Total	%	
Blouberg	33 229	16%	18 831	9%	67 539	33%	83 266	41%	202 865
Capricorn	11 787	2%	32 398	5%	645 137	0%	19 717	3%	709 039
Lepelle-Nkumpi	90 063	8%	61 161	5%	968 437	86%	-	0%	1 119 661
Molemole	135 845	100%	-	0%	-	0%	-	0%	135 845
Polokwane	240 046	12%	407 384	21%	1 324 791	67%	-	0%	1 972 221
Total	510 970	12%	519 774	13%	3 005 904	73%	102 983	2%	4 139 631
Ba-Phalaborwa	573	0%	365 587	15%	1 872 714	78%	175 035	7%	2 413 909
Greater Giyani	130 342	20%	58 529	9%	449 053	70%	4 661	1%	642 585
Greater Letaba	16 979	5%	39 712	11%	302 079	84%	-	0%	358 770
Greater Tzaneen	39 366	4%	317 757	30%	700 933	66%	-	0%	1 058 056
Maruleng	134 667	55%	23 721	10%	86 563	35%	-	0%	244 951
Mopani	1 094	13%	7 035	87%	-	0%	-	0%	8 129,00
Total	323 021	7%	812 341	17%	3 411 342	72%	179 696	4%	4 726 400
Elias Motsoaledi	53 888	27%	33 243	17%	113 367	57%	-	0%	200 498
Ephraim Mogale	30 488	14%	131 395	62%	48 609	23%	-	0%	210 492
Tubatse Fetakgomo	116 974	0%	148 636	33%	181 347	41%	-	0%	446 957
Makhuduthamaga	64 023	60%	57 761	54%	431	0%	-16 186	-15%	106 029
Sekhukhune	7 314	2%	61 940	14%	386 297	85%	-	0%	455 551
Total	272 687	19%	432 975	31%	730 051	51%	-16 186	-1%	1 419 527
Makhado	84 335	17%	178 368	36%	234 460	47%	-	0%	497 163
Musina	30 646	21%	39 778	28%	73 517	51%	-	0%	143 941
Collins Chabane	91 728	34%	23 784	9%	157 539	58%	-	0%	273 051
Tlulamela	96 783	17%	157 114	27%	327 880	56%	-	0%	581 777
Vhembe	-	0%	-	0%	-	0%	-	0%	-
Total	303 492	20%	399 044	27%	793 396	53%	0	0%	1 495 932
Bela Bela	16 579	5%	156 899	43%	192 121	53%	-	0%	365 599
Lephalale	88 372	13%	23 010	3%	554 621	83%	-	0%	666 003
Modimolle-Mookgop	55 484	5%	211 152	19%	853 250	76%	-	0%	1 119 886
Mogalakwena	152 501	11%	108 272	8%	1 138 503	81%	7 303	1%	1 406 579
T habazimbi	23 799	3%	174 612	23%	547 615	73%	-	0%	746 026
Waterberg	-	0%	63	100%	-	0%	-	0%	63
Total	336 735	8%	674 008	16%	3 286 110	76%	7 303	0%	4 304 156

Source: National Treasury Local Government Database

Appendix – 8: Creditors Age Analysis

Appendix 8: Creditors Age Analysis - M05 November 2023									
R thousands	0 - 30 Days		Days		Days		Days		Total
	Total	%	Total	%	Total	%	Total	%	Total
Blouberg	366	91%	31	8%	4	1%	3	1%	404
Capricorn	692	98%	6	1%	-	0%	10	1%	708
Lepelle-Nkumpi	60	42%	82	58%	-	0%	-	0%	142
Molemole	-	0%	35	52%	-	0%	32	48%	67
Polokwane	133 932	100%	-	0%	-	0%	-	0%	133 932
Total	135 050	100%	154	0%	4	0%	45	0%	135 253
Ba-Phalaborwa	11 564	100%	39	0%	-	0%	-	0%	11 603
Greater Giyani	(14)	0%	14	0%	-	0%	-	0%	-
Greater Letaba	4 885	41%	1 357	12%	845	7%	4 705	40%	11 792
Greater Tzaneen	951	4%	18 575	73%	-	0%	5 902	23%	25 428
Maruleng	7	100%	-	0%	-	0%	-	0%	7
Mopani	38 387	10%	1 534	0%	4 237	1%	325 616	88%	369 774
Total	55 780	13%	21 519	5%	5 082	1%	336 223	80%	418 604
Elias Motsoaledi	1 319	100%	-	0%	-	0%	-	0%	1 319
Ephraim Mogale	-	0%	-	0%	-	0%	-	0%	-
Tubatse Fetakgomo	200	100%	-	0%	-	0%	-	0%	200
Makhuduthamaga	20 138	100%	(30)	0%	30	0%	-	0%	20 138
Sekhukhune	18 249	36%	14 398	29%	17 698	35%	-	0%	50 345
Total	39 906	55%	14 368	20%	17 728	25%	-	0%	72 002
Makhado	317	81%	100	26%	-	0%	(28)	-7%	389
Musina	182	13%	-	0%	48	3%	1 159	83%	1 389
Collins Chabane	30 227	86%	100	0%	10	0%	4 731	13%	35 068
Thulamela	-	0%	-	0%	-	0%	-	0%	-
Vhembe	40 787	69%	201	0%	18 191	31%	66	0%	59 245
Total	71 513	74%	401	0%	18 249	19%	5 928	6%	96 091
Bela Bela	19 023	33%	141	0%	-	0%	37 748	66%	56 912
Lephalale	1 764	9%	15 917	79%	34	0%	2 494	12%	20 209
Modimolle-Mookgopong	8 334	1%	8 764	1%	60 523	5%	1 095 533	93%	1 173 154
Mogalakwena	46 939	43%	43 826	40%	7 284	7%	12 072	11%	110 121
Thabazimbi	14 582	3%	21 805	4%	11 946	2%	452 926	90%	501 259
Waterberg	-	0%	-	0%	-	0%	(1)	100%	(1)
Total	90 642	5%	90 453	5%	79 787	4%	1 600 772	86%	1 861 654

Source: National Treasury Local Government Database

Appendix – 9: Creditors by Customer Group

Appendix 9: Creditors by Customer Group - M05 November 2023																			
R thousands	Bulk Electricity		Water		deducti		VAT		Pension		Repaym		Creditors		General		Other		Total
	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	
Blouberg	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	404	100%	-	0%	-	0%	404
Capricorn	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	698	99%	-	0%	10	1%	708
Lepelle-Nkumpi	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	142	100%	142
Molemole	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	67	100%	67
Polokwane	86 749	65%	22 846	17%	23	0%	-	0%	-	0%	-	0%	24 314	18%	-	0%	-	0%	133 932
Total	86 749	64%	22 846	17%	23	0%	-	0%	-	0%	-	0%	25 416	19%	-	0%	219	0%	135 253
Ba-Phalaborwa	9 922	86%	-	0%	-	0%	-	0%	-	0%	-	0%	653	6%	-	0%	1 028	9%	11 603
Greater Giyani	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-
Greater Letaba	4 763	40%	-	0%	-	0%	-	0%	894	8%	-	0%	6 135	52%	-	0%	-	0%	11 792
Greater Tzaneen	18 562	73%	6	0%	-	0%	-	0%	-	0%	-	0%	6 796	27%	-	0%	64	0%	25 428
Maruleng	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	7	100%	-	0%	-	0%	7
Mopani	-	0%	97 901	26%	-	0%	-	0%	-	0%	-	0%	271 873	74%	-	0%	-	0%	369 774
Total	33 247	8%	97 907	23%	-	0%	-	0%	894	0%	-	0%	285 464	68%	-	0%	1 092	0%	418 604
Elias Motsoaledi	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	1 319	100%	-	0%	-	0%	1 319
Ephraim Mogale	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-
Tubatse Fetakgomo	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	200	100%	-	0%	-	0%	200
Makhuduthamaga	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	6 091	30%	-	0%	14 047	70%	20 138
Sekhukhune	-	0%	48 327	96%	-	0%	-	0%	-	0%	-	0%	2 018	4%	-	0%	-	0%	50 345
Total	-	0%	48 327	67%	-	0%	-	0%	-	0%	-	0%	9 628	13%	-	0%	14 047	20%	72 002
Makhado	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	389	100%	-	0%	-	0%	389
Musina	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	1 389	100%	-	0%	-	0%	1 389
Collins Chabane	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	35 068	100%	-	0%	-	0%	35 068
Thulamela	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-
Vhembe	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	59 245	100%	-	0%	-	0%	59 245
Total	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	96 091	100%	-	0%	-	0%	96 091
Bela Bela	34 732	61%	17 926	31%	-	0%	-	0%	-	0%	-	0%	3 337	6%	917	2%	-	0%	56 912
Lephalale	15 233	75%	413	2%	-	0%	-	0%	-	0%	-	0%	4 321	21%	-	0%	242	1%	20 209
Modimolle-Mookgopon	-	0%	-	0%	-	0%	71 911	6%	-	0%	-	0%	1 101 243	94%	-	0%	-	0%	1 173 154
Mogalakwena	67 344	61%	9 178	8%	-	0%	-	0%	-	0%	-	0%	28 933	26%	4 666	4%	-	0%	110 121
Thabazimbi	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	501 259	100%	-	0%	-	0%	501 259
Waterberg	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	(1)	100%	-	0%	-	0%	-1
Total	117 309	6%	27 517	1%	-	0%	71 911	4%	-	0%	-	0%	1 639 092	88%	5 583	0%	242	0%	1 861 654

Source: National Treasury Local Government Database

Appendix – 10 – Grants

R thousands	Municipal Infrastructure Grant		Public Transport Network Grant		Integrated National Electrification Programme (Municipal) Grant		Neighbourhood Development Partnership Grant (Capital Grant)		Rural Road Assets Management Systems Grant		Regional Bulk Infrastructure Grant (Schedule 5B)		Water Services Infrastructure Grant (Schedule 5B)	
	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality
Blouberg	52 575	6 132	-	-	33 000	852	-	-	-	-	-	-	-	-
Capricorn	277 987	200 961	-	-	-	-	-	-	2 601	1 455	-	-	158 025	100 150
Lepelle-Nkumpi	64 332	19 765	-	-	14 900	-	-	-	-	-	-	-	-	-
Molemole	41 453	17 308	-	-	19 168	1 374	-	-	-	-	-	-	-	-
Polokwane	-	-	213 978	38 364	17 161	429	32 168	10 739	-	-	161 539	138 296	72 700	30 023
Total	436 347	244 166	213 978	38 364	84 229	2 655	32 168	10 739	2 601	1 455	161 539	138 296	230 725	130 173
Ba-phalaborwa	37 676	15 009	-	-	20 794	3 190	-	-	-	-	-	-	-	-
Greater Giyani	72 329	39 744	-	-	32 220	15 145	-	-	-	-	-	-	-	-
Greater Letaba	68 605	33 257	-	-	10 996	6 948	-	-	-	-	-	-	-	-
Greater Tzaneen	112 922	48 548	-	-	25 168	8 594	-	-	-	-	-	-	-	-
Maruleng	31 372	16 560	-	-	-	-	-	-	-	-	-	-	-	-
Mopani	548 214	164 606	-	-	-	-	-	-	2 370	779	-	-	-	-
Total	871 118	317 723	-	-	89 178	33 877	-	-	2 370	779	-	-	-	-
Elias Mokoaledi	65 356	16 563	-	-	14 400	2 847	-	-	-	-	-	-	-	-
Ephraim Mogale	39 389	-	-	-	-	-	-	-	-	-	-	-	-	-
Tubatse Fetakgomo	100 961	73 808	-	-	52 353	31 207	-	-	-	-	-	-	-	-
Makhuduthamaga	74 062	26 024	-	-	23 350	-	-	-	-	-	-	-	-	-
Sekhukhune	573 483	82 088	-	-	-	-	-	-	2 460	-	-	-	-	-
Total	853 251	198 483	-	-	90 103	34 054	-	-	2 460	-	-	-	-	-
Makhado	115 757	54 229	-	-	7 000	2 324	-	-	-	-	-	-	-	-
Musina	34 036	-	-	-	-	-	-	-	-	-	-	-	-	-
Collins Chabane	98 133	52 219	-	-	12 504	10 248	-	-	-	-	-	-	-	-
Thulamela	119 112	71 988	-	-	28 200	8 349	25 000	-	-	-	-	-	-	-
Vhembe	621 329	163 858	-	-	-	-	-	-	2 416	535	-	-	109 000	-
Total	988 367	342 294	-	-	47 704	20 921	25 000	-	2 416	535	-	-	109 000	-
Bela bela	30 282	15 337	-	-	-	-	-	-	-	-	-	-	55 750	19 124
Lephalale	51 720	22 870	-	-	-	-	-	-	-	-	-	-	-	-
Mogalakwena	196 069	67 485	-	-	-	-	-	-	-	-	-	-	75 333	23 666
Modimolle-Mookgopoo	53 573	22 076	-	-	-	-	-	-	-	-	-	-	-	-
Thabazimbi	39 129	4 328	-	-	32 800	1 784	-	-	-	-	-	-	-	-
Waterberg	-	-	-	-	-	-	-	-	2 290	-	-	-	-	-
Total	370 773	132 096	-	-	32 800	1 784	-	-	2 290	-	-	-	131 083	42 790
Grand Total	3 519 856	1 234 761	213 978	38 364	344 014	93 292	57 168	10 739	12 137	2 768	161 539	138 296	470 808	172 963

Source: National Treasury Local Government Database

R thousands	Integrated Urban Development Grant		Local Government Financial Management Grant		Municipal Systems Improvement Grant		Expanded Public Works Programme Integrated Grant (Municipality)		Infrastructure Skills Development Grant		Energy Efficiency and Demand Side Management (Municipal)		Regional Bulk Infrastructure	
	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality
Blouberg	-	-	2 400	834	-	-	1 185	957	-	-	-	-	-	-
Capricorn	-	-	1 000	628	-	-	3 303	1 333	-	-	-	-	-	-
Lepelle- Nkumpi	-	-	2 000	659	-	-	1 244	977	-	-	-	-	-	-
Molemole	-	-	2 300	586	-	-	1 219	451	-	-	-	-	-	-
Polokwane	435 949	146 140	2 400	564	-	-	11 794	5 059	5 500	1 097	4 000	-	-	-
Total	435 949	146 140	10 100	3 269	-	-	18 745	8 777	5 500	1 097	4 000	-	-	-
Ba- phalaborwa	-	-	3 100	1 252	-	-	1 470	800	-	-	4 000	-	-	-
Greater Giyani	-	-	2 400	769	-	-	3 151	-	-	-	-	-	-	-
Greater Letaba	-	-	2 000	234	-	-	1 564	1 123	-	-	5 000	4 151	-	-
Greater Tzaneen	-	-	2 000	194	-	-	5 412	-	-	-	5 000	1 157	-	-
Maruleng	-	-	1 850	924	-	-	1 295	783	-	-	-	-	-	-
Mopani	-	-	3 000	38	-	-	8 713	9 020	-	-	-	-	460 000	-
Total	-	-	14 350	3 411	-	-	21 605	11 726	-	-	14 000	5 308	460 000	-
Elias Motsoaledi	-	-	2 850	436	-	-	2 376	1 607	-	-	-	-	-	-
Ephraim Mogale	-	-	3 100	-	-	-	2 712	-	-	-	5 600	-	-	-
Tubatse Fetakgomo	-	-	2 550	1 396	-	-	1 463	1 338	-	-	-	-	-	-
Makhuduthamaga	-	-	1 720	544	-	-	1 783	445	-	-	-	-	-	-
Sekhukhune	-	-	2 400	861	-	-	16 264	5 244	-	-	-	-	140 000	-
Total	-	-	12 620	3 237	-	-	24 598	8 635	-	-	5 600	-	140 000	-
Makhado	-	-	1 950	889	-	-	2 932	1 222	-	-	-	-	-	-
Musina	-	-	3 000	-	-	-	1 287	-	-	-	-	-	-	-
Collins Chabane	-	-	2 550	83	-	-	1 404	351	-	-	-	-	-	-
Thulamela	-	-	1 700	1 220	-	-	4 488	3 140	5 000	2 092	-	-	-	-
Vhembe	-	-	3 000	767	-	-	6 772	4 170	3 500	174	-	-	50 000	-
Total	-	-	12 200	2 959	-	-	16 883	8 883	8 500	2 266	-	-	50 000	-
Bela bela	-	-	1 700	327	-	-	1 302	703	-	-	-	-	-	-
Lephalale	-	-	1 700	63	-	-	1 035	133	-	-	-	-	-	-
Mogalakwena	-	-	2 100	419	-	-	1 151	80	-	-	-	-	50 000	-
Modimolle- Mookgopon	-	-	2 650	928	-	-	1 757	824	-	-	4 000	-	-	-
Thabazimbi	-	-	3 100	1 988	-	-	1 370	343	-	-	-	-	-	-
Waterberg	-	-	1 000	322	-	-	-	-	-	-	-	-	-	-
Total	-	-	12 250	4 047	-	-	6 615	2 084	-	-	4 000	-	50 000	-
Grant Total	435 949	146 140	61 520	16 924	-	-	88 446	40 105	14 000	3 363	27 600	5 308	40 404	8 435

Source: National Treasury Local Government Database

R thousands	Integrated National Electrification Programme (Eskom) Grant		Neighbourhood Development Partnership Grant (Technical Assistance)		Water Services Infrastructure Grant (Schedule 6B)		Municipal Systems Improvement Grant (Schedule 6B)		TOTALS	
	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent
	Blouberg	10 189 000	-	-	-	-	-	-	-	103 349 000
Capricorn	-	-	-	-	-	-	1 000 000	-	443 916 000	304 526 091
Lepelle-Nkumpi	18 190 000	-	-	-	-	-	-	-	105 166 000	22 558 183
Molemole	11 314 000	-	-	-	-	-	-	-	79 954 000	19 719 596
Polokwane	119 674 000	-	1 000 000	-	-	-	-	-	1 082 363 000	372 349 172
Total	159 367 000	-	1 000 000	-	-	-	1 000 000	-	1 814 748 000	727 926 810
Ba-phalaborwa	9 641 000	-	-	-	-	-	-	-	76 681 000	20 251 046
Greater Giyani	14 269 000	-	-	-	-	-	-	-	127 869 000	55 657 674
Greater Letaba	15 980 000	-	-	-	-	-	-	-	108 045 000	49 170 947
Greater Tzaneen	5 252 000	-	-	-	-	-	-	-	159 704 000	58 493 669
Maruleng	26 246 000	-	-	-	-	-	-	-	60 763 000	18 266 920
Mopani	-	-	-	-	320 843 000	-	2 900 000	-	1 346 040 000	174 442 318
Total	71 388 000	-	-	-	320 843 000	-	2 900 000	-	1 879 102 000	376 282 574
Elias Mtsosaledi	11 764 000	-	-	-	-	-	-	-	96 746 000	21 453 517
Ephraim Mogale	29 904 000	-	-	-	-	-	-	-	80 705 000	-
Tubatse Felakgomo	18 113 000	-	100 000	-	-	-	-	-	175 540 000	107 749 568
Makhuduthamaga	10 529 000	-	-	-	-	-	-	-	111 444 000	27 013 044
Sekhukhune	-	-	-	-	49 425 000	-	3 500 000	-	787 532 000	88 192 658
Total	70 310 000	-	100 000	-	49 425 000	-	3 500 000	-	1 251 967 000	244 408 787
Makhado	38 193 000	-	-	-	-	-	-	-	169 332 000	60 844 346
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	86 788 766
Vhembe	-	-	-	-	-	-	2 900 000	-	798 917 000	169 503 041
Total	111 911 000	-	2 500 000	-	-	-	2 900 000	-	1 388 935 000	380 037 784
Bela bela	11 288 000	-	-	-	-	-	-	-	100 322 000	35 491 743
Lephalale	12 063 000	-	-	-	31 226 000	-	-	-	97 744 000	23 065 844
Mogalakwena	66 660 000	-	-	-	-	-	-	-	391 313 000	91 650 612
Modimolle-Mookgopong	-	-	-	-	38 490 000	-	-	-	100 470 000	23 828 916
Thabazimbi	236 000	-	-	-	38 490 000	-	-	-	115 125 000	8 441 692
Waterberg	-	-	-	-	-	-	20 666 000	-	23 956 000	322 175
Total	90 247 000	-	-	-	108 206 000	-	20 666 000	-	828 930 000	182 800 982
Grand Total	503 223 000	-	3 600 000	-	478 474 000	-	30 966 000	-	7 163 682 000	1 911 456 937

Source: National Treasury Local Government Database