



LIMPOPO
PROVINCIAL GOVERNMENT
REPUBLIC OF SOUTH AFRICA

PROVINCIAL TREASURY

**Consolidated MFMA Section 71 report for the quarter ending
30 September 2024**

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Acronyms

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

1 Introduction

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

- (a) Fulfill its responsibilities in terms of Chapter 13 of the Constitution and this Act;
- (b) Promote the object of this Act as stated in section 2-
 - (i) Within the framework of co-operative government set out in Chapter 3 of the Constitution; and
 - (ii) When coordinating intergovernmental financial and fiscal relations in terms of the Intergovernmental Fiscal Relations Act, 1997 (Act No.97 of 1997), the annual Division of Revenue Act and the Public Finance Management Act; and
- (c) Enforce compliance with measures established in terms of section 216 (1) of the Constitution, including those established in terms of this Act.

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

2 Purpose

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

3 Background

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

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

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

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

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

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

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

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

4 Key highlights – For September 2024

- **Billed Revenue**

The overall year to date (Sept 2024) provincial operating revenue performance was reported as R8.76 billion or 112 percent of the year-to-date operating revenue budget of R7.8 billion.

- **Conditional Grants Spending**

(Disclaimer- Grants Spending Excludes Sch 6 B Grants)

The year-to-date Grant spending was at 16 percent, which is R836 million spending against R5.238 billion annual budget allocation.

- **Capital Expenditure**

Overall actual capital expenditure stood at 69 percent of the year-to-date budget of R1.680 billion. A total of 4 municipalities exceeded the year to date budget (Collins Chabane, Elias Motsoaledi, Greater Letaba and Mogalakwena).

- **Debtors/Accounts Receivables**

The debtors' book for municipalities in the province stood at R19.972 billion with 89 percent of the amount over 90 days and thus unlikely to be collectable. Mopani district

has the Highest Debtors reported at R5.409 billion with Sekhukhune district reporting the lowest at R1.084 billion, however, the total amount reported may be understated as total debtors amount for Makhuduthamaga, in the Sekhukhune District, is reported as negative R9.9 million and Molemole municipality in the Capricorn District did not report any Business and Household debtors for the period under review. Detailed information on debtors is provided in Appendices 6 and 7.

The Debtors' customer group with the highest debt remains to be households at 71 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 only 17 percent (R462.6 million) is due to creditors under 0 to 30 days with 77 percent (R2.153 billion) being debt over 90 days. The creditors category with the highest debt reported is bulk electricity at 46 percent (R1.617 billion) followed by trade creditors at 44 percent (R1.533 billion) which is concerning as it indicates that municipalities are struggling to settle the creditors raised through service delivery implementation.

Waterberg district reported the highest average creditors at 70 percent (R1.969 billion) of total creditors. Sekhukhune district reported the lowest average creditors at 2.3 percent (R67.6 million) of total 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. Seventy-three 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. This anomaly is evident from the source of funding figures from Fetakgomo-Tubatse and Makhado municipalities that do not tie up to the capital expenditure.

The mSCoA regulations require that municipalities should be the custodians of their own information and should be able to budget, transact and report from their financial systems without assistance. The system vendors should only assist in cases where accounts were mapped incorrectly.

5 In-Year Reporting: Compliance Monitoring

Table 1 shows the submission status as at 30 September 2024.

Table 1: MSCOA - Summary - Upload and Segment Validation

M03	Phase 1 Outstanding	Phase 1	Phase 2	Total	Segment Correct Percent
		Segment Errors	Submission Errors		
IMQ1	0	0	0	27	100
CR03	01	0	0	26	96
DB03	01	0	0	26	96
BMQ1	0	0	0	27	100
M03	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 three-month period ending September 2024 in the 2024/25 financial year. The consolidated report assesses the in-year financial performance of the municipalities against the budgeted revenue and expenditure. The assessment of the in-year financial performance is based on the s71 returns which include capital and operating budgets as well as debtors, creditors, cash flow and grants that were submitted by municipalities. The focus of this assessment is on the credible implementation of municipal budgets in relation to the IDP and SDBIP objectives.

6.1 Consolidated Budget Performance

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

Table 2: Consolidated Budget Performance Summary for the Period ending 30 September 2024

Summary - Table C4 Quarterly Budgeted Financial Performance (All) for 1st Quarter ended 30 September 2024

Summary - Table C4 Quarterly Budgeted Financial Performance (A/R) for 1st Quarter ended 30 September 2024										
Description	Ref	2023/24	Budget year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		4 234 495	5 385 640	5 385 640	1 167 920	1 167 920	1 403 299	(235 379)	(16,77)	5 385 640
Service charges - Water		1 216 919	1 898 287	1 898 287	337 892	337 892	477 246	(139 353)	(29,20)	1 898 287
Service charges - Waste Water Management		396 680	338 492	338 492	100 244	100 244	84 622	15 622	18,46	338 492
Service charges - Waste Management		464 893	513 953	513 953	121 278	121 278	128 491	(7 212)	(5,61)	513 953
Sale of Goods and Rendering of Services		132 923	430 740	430 740	24 405	24 405	97 094	(72 689)	(74,86)	430 740
Agency services		150 037	188 996	188 996	21 073	21 073	49 199	(28 127)	(57,17)	188 996
Interest		47 269	41 299	41 299	14 456	14 456	12 307	2 149	17,46	41 299
Interest earned from Receivables		792 438	677 051	677 051	192 173	192 173	168 477	23 696	14,06	677 051
Interest earned from Current and Non Current Assets		551 886	501 083	501 083	228 011	228 011	123 754	104 256	84,24	501 083
Dividends		442			120	120		120		
Rent on Land		775	985	985	305	305	246	59	23,98	985
Rental from Fixed Assets		60 728	30 519	30 519	8 419	8 419	7 402	1 017	13,74	30 519
Licence and permits		67 581	87 637	87 637	22 896	22 896	22 796	100	0,44	87 637
Operational Revenue		192 430	260 589	260 589	18 881	18 881	65 047	(46 166)	(70,97)	260 589
Non-Exchange Revenue										
Property rates		2 475 358	2 744 219	2 744 219	721 083	721 083	686 137	34 946	5,09	2 744 219
Surcharges and Taxes		17 205	315	315	54	54	79	(25)	(31,27)	315
Fines, penalties and forfeits		261 721	247 420	247 420	35 204	35 204	58 332	(23 128)	(39,65)	247 420
Licences or permits		58 793	40 489	40 489	4 708	4 708	10 074	(5 366)	(53,27)	40 489
Transfer and subsidies - Operational		13 420 993	14 233 019	14 342 208	5 637 494	5 637 494	4 336 266	1 301 229	30,01	14 342 208
Interest		385 765	287 457	287 457	102 477	102 477	70 670	31 807	45,01	287 457
Fuel Levy										
Operational Revenue		3 578			1 681	1 681		1 681		
Gains on disposal of Assets		7 389	6 048	6 048	107	107	1 512	(1 405)	(92,93)	6 048
Other Gains		576 304			3 134	3 134		3 134		
Discontinued Operations		317								
Total Revenue (excluding capital transfers and contributions)		25 516 917	27 914 239	28 023 428	8 764 013	8 764 013	7 803 047	960 966	12,32	28 023 428
Expenditure										
Employee related costs		7 522 823	8 392 637	8 397 247	1 817 970	1 817 970	2 105 294	(287 324)	(13,65)	8 397 247
Remuneration of councillors		583 189	635 330	635 330	135 372	135 372	157 363	(21 991)	(13,97)	635 330
Bulk purchases - electricity		3 425 793	3 848 342	3 848 342	1 063 370	1 063 370	983 383	79 987	8,13	3 848 342
Inventory consumed		1 750 278	1 786 977	1 786 977	382 436	382 436	458 674	(76 238)	(16,62)	1 786 977
Debt impairment		1 583 128	1 453 984	1 453 984	26 859	26 859	313 220	(286 361)	(91,42)	1 453 984
Depreciation and amortisation		3 328 635	2 491 607	2 491 607	587 018	587 018	615 857	(28 838)	(4,68)	2 491 607
Interest		319 154	221 705	221 705	13 273	13 273	54 668	(41 396)	(75,72)	221 705
Contracted services		4 701 425	4 576 699	4 623 337	1 107 425	1 107 425	1 150 054	(42 628)	(3,71)	4 623 337
Transfers and subsidies		166 210	124 838	159 338	19 912	19 912	37 559	(17 648)	(46,99)	159 338
Irrecoverable debts written off		578 136	402 553	402 553	32 104	32 104	98 502	(66 398)	(67,41)	402 553
Operational costs		2 595 551	3 018 162	3 018 907	670 013	670 013	760 805	(90 792)	(11,93)	3 018 907
Losses on disposal of Assets		51 248	16 174	16 174	6	6	883	(877)	(99,35)	16 174
Other Losses		152 070	53 342	53 342	418	418	5 619	(5 201)	(92,57)	53 342
Total Expenditure		26 757 640	27 022 350	27 108 844	5 856 177	5 856 177	6 741 880	(885 703)	(13,14)	27 108 844
Surplus/(Deficit)		(1 240 723)	891 889	914 584	2 907 836	2 907 836	1 061 167	1 846 669	174,02	914 584
Transfers and subsidies - capital (monetary allocations)		5 680 322	5 096 459	5 062 659	897 830	897 830	1 215 238	(317 408)	(26,12)	5 062 659
Transfers and subsidies - capital (in-kind)		181 397			3 048	3 048		3 048		
Surplus/(Deficit) after capital transfers and contributions		4 620 996	5 988 347	5 977 243	3 808 714	3 808 714	2 276 405	1 532 309	67,31	5 977 243
Income Tax										
Surplus/(Deficit) after income tax		4 620 996	5 988 347	5 977 243	3 808 714	3 808 714	2 276 405	1 532 309	67,31	5 977 243
Share of Surplus/Deficit attributable to Joint Venture										
Share of Surplus/Deficit attributable to Minorities										
Surplus/(Deficit) attributable to municipality		4 620 996	5 988 347	5 977 243	3 808 714	3 808 714	2 276 405	1 532 309	67,31	5 977 243
Share of Surplus/Deficit attributable to Associate										
Intercompany/Parent subsidiary transactions		558								
Surplus/(Deficit) for the year		4 621 554	5 988 347	5 977 243	3 808 714	3 808 714	2 276 405	1 532 309	67,31	5 977 243

Source: National Treasury Local Government Database

For the three-month period ending 30 September 2024, Consolidated Total Revenue (excluding capital transfers and contributions) of R8.764 billion was recognised against Year-to-Date (YTD) budget of R7.803 billion. During the same period Consolidated Expenditure was reported at R5.858 billion against the YTD budget of R6.741 billion. The consolidated net surplus for the three-month period, after capital transfers and contributions was R3.808 billion, which is analysed further below.

6.1.1 Operating Revenue

The data strings submitted shows that Transfers reported the highest source of revenue at 64 percent of the total operating revenue at a rand value of R5.637 billion.

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

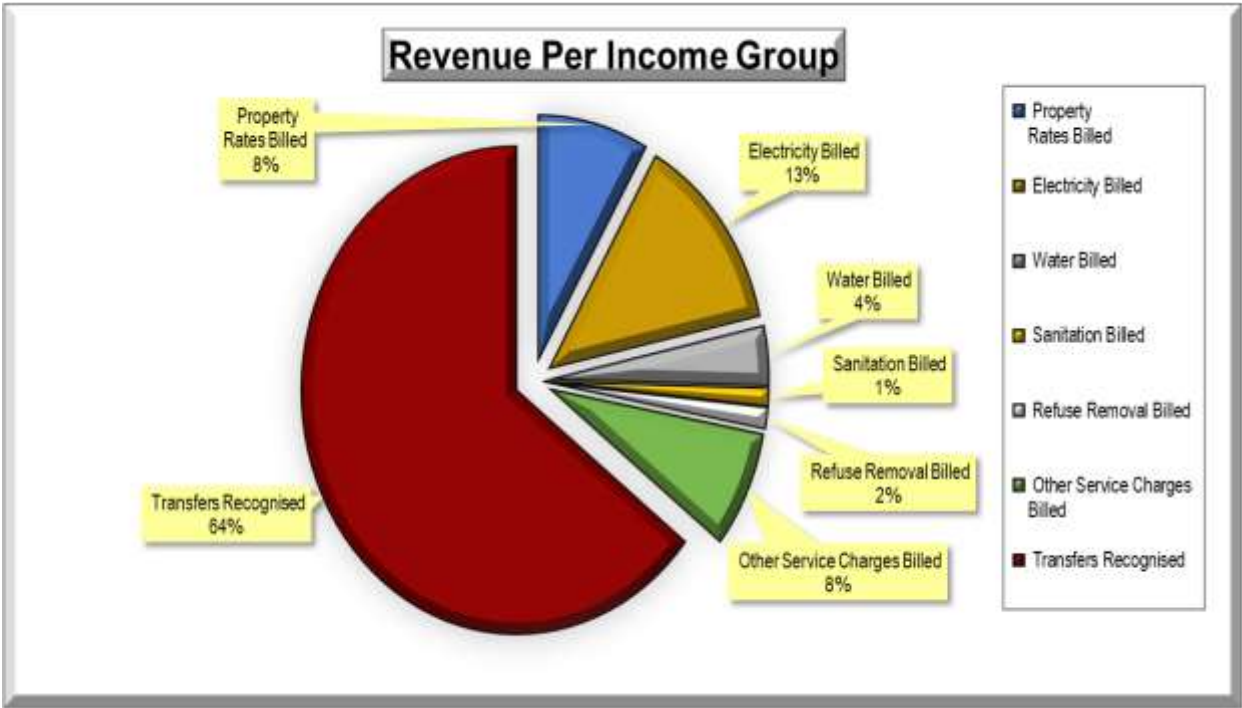
Table 3: Total Revenue contribution per Income Source

Rating	Revenue Source	R thousands	Percent
1	Transfers Recognised	5 637 494	64%
2	Electricity Billed	1 167 920	13%
3	Property Rates Billed	721 083	8%
4	Other Revenue	678 101	8%
5	Water Billed	337 892	4%
6	Refuse Removal Billed	121 278	1%
7	Sanitation Billed	100 244	1%
Totals		8 764 013	100%

Source: National Treasury Local Government Database

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

Figure 1: Revenue per Income Group



Source: National Treasury Local Government Database

Revenue misstatement on key revenue generating items is of serious concern. Blouberg, Lepelle-Nkumpi, Greater Letaba, Greater Tzaneen, Maruleng and Musina are not water authorities. These municipalities continue to report water revenue. Municipalities are required to verify figures reported for completeness and accuracy and to ensure that there is alignment between figures presented in Municipal Council and figures reported to National Treasury LG database.

6.1.2 Operating expenditure

For the period ending 30 September 2024, total operating expenditure amounted to R5.856 billion or 13.4 percent below the year-to-date budget of R6.741 billion. The consolidated actual Employee related cost is less than the budget by R287 million, and

Electricity bulk purchases (more by R79 million), Inventory Consumables (down by R76 million), Contracted services (down by R43 million). It will be important for the various municipalities to review these expenditure items to verify the correctness prior submission to any reporting structure.

Table 4 shows an extract of the sequential performance per Expenditure Item for the period ending 30 September 2024.

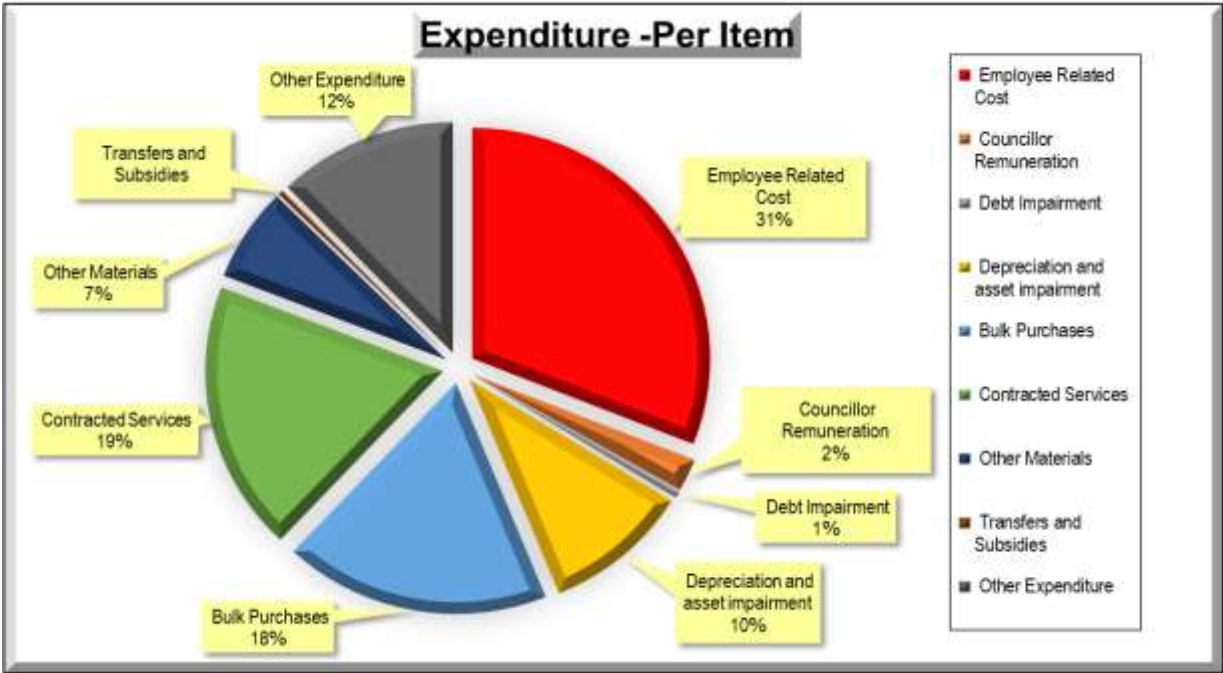
Table 4: Total expenditure contribution per Expenditure Type

Rating	Expenditure Item	R thousands	Percent
1	Employee Related Cost	1 817 970	31%
2	Contracted Services	1 107 425	19%
3	Bulk Purchases	1 063 370	18%
4	Other Expenditure	683 709	12%
5	Depreciation and amortisation	587 018	10%
6	Inventory Consumed	382 436	7%
7	Councilor r Remuneration	135 372	2%
10	Irrecoverable debts written off	32 104	1%
8	Debt Impairment	26 859	0%
9	Transfers and Subsidies	19 912	0%
Totals		5 856 177	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 September 2024 with consolidated surplus cash and cash equivalent of R9.982 billion. The Cash and cash equivalents at beginning of the year were R5.228 billion. A net increase in cash and cash equivalents of R4.753 billion was realised. The Cash flow data strings however remains a cause of concern on accuracy of figures uploaded to the National Treasury database.

6.2 Financial Performance – District Breakdown

This section summarizes the revenue and expenditure performance per district.

6.2.1 Operating Revenue per district

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

Table 5: Operating Revenue per district

Operating Revenue Per District -M03 September 2024

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	7 746 334	7 855 523	1 935 813	2 341 459	121%	374 463	86 014	46 553	44 201	251 454	220 480	1 318 293
Mopani	5 840 065	5 840 065	1 460 016	1 944 712	133%	311 824	36 086	8 174	22 598	110 791	173 025	1 282 213
Sekhukhune	4 062 372	4 062 372	1 105 247	1 404 369	127%	48 727	23 738	3 957	10 539	79 788	101 059	1 136 562
Vhembe	5 572 951	5 572 951	2 105 844	1 822 334	87%	168 359	59 314	370	15 981	112 143	79 505	1 386 662
Waterberg	4 692 517	4 692 517	1 196 128	1 251 139	105%	264 547	132 741	41 189	27 960	123 926	147 013	513 764
Totals	27 914 239	28 023 428	7 803 047	8 764 013	112%	1 167 920	337 892	100 244	121 278	678 101	721 083	5 637 494

Source: National Treasury Local Government Database

As at 30 September 2024 the original total operating revenue budget for the province stood at R27.914 billion. The year-to-date revenue budget stands at R7.803 billion as at 30 September 2024 of which R8.764 billion was realised.

Mopani district municipalities realised the highest year-to-date revenue against its budget at 133 percent of the year to date budget. The second highest revenue raised was by Sekhukhune district at 127 percent with Capricorn, Waterberg and Vhembe respectively recording 121, 105 & 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 30 September 2024.

Table 6: Operating Expenditure per district

Operating Expenditure Per District -M03 September 2024

R thousands	Original Budget	Adjusted Budget	YTD Budget	YTD Actual	% of Budget	Employee Related Cost	Councillor Remuneration	Debt Impairment	Depreciation and asset impairment	Bulk Purchases	Contracted Services	Inventory Consumed	Transfers and Subsidies	Other Expenditure
Capricorn	7 595 111	7 681 605	1 875 303	1 846 465	98%	441 799	28 532	-	325 267	400 773	329 559	108 583	5 090	206 863
Mopani	5 713 569	5 713 569	1 428 393	1 131 336	79%	373 810	34 637	-	71 933	226 838	194 751	99 589	7 050	122 727
Sekhukhune	3 860 738	3 860 738	959 450	821 566	86%	256 749	28 875	-	24 087	48 015	225 267	101 642	2 718	134 213
Vhembe	5 222 040	5 222 040	1 319 227	1 046 220	79%	418 416	28 792	10 631	130 527	104 677	196 680	36 839	4 643	115 017
Waterberg	4 630 893	4 630 893	1 159 508	1 010 590	87%	327 197	14 537	16 229	35 205	283 068	161 168	35 784	411	136 992
Total	27 022 350	27 108 844	6 741 880	5 856 177	87%	1 817 970	135 372	26 859	587 018	1 063 370	1 107 425	382 436	19 912	715 813

Source: National Treasury Local Government Database

The original total operating expenditure budget for the province stands at R27.022 billion. The aggregate year-to-date expenditure budget stands at R6.741 billion as at 30 September 2024 of which R5.856 billion (87% of budget) 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 98 percent with Mopani and Vhembe districts being the lowest at 79 percent. Waterberg, and Sekhukhune respectively recorded 87 and 86 percent expenditure of the year to date budget.

6.2.3 Capital spending and sources of finance

Table 7: Capital Expenditure per district

Capital Expenditure Per District -M03 September 2024

R thousands	Original Budget	Adjusted Budget	Year To Date Budget	YTD Actual	% of Budget	Energy Sources	Water Management	Waste Water Management	Waste Management (Refuse)	Municipal governance and	Community and public safety	Economic and environmental services
Capricorn	1 600 816	1 585 481	393 294	234 736	60%	1 212	127 246	14 979	-	5 221	9 389	76 689
Mopani	1 298 208	1 298 208	324 027	176 130	54%	3 674	44 804	-	-	5 732	631	121 289
Sekhukhune	1 397 818	1 397 818	340 518	236 114	69%	7 992	89 065	-	1 667	5 631	1 510	130 249
Vhembe	1 604 006	1 604 006	388 677	339 171	87%	31 970	73 891	24 584	2 209	12 612	19 208	174 696
Waterberg	932 498	932 498	233 650	164 825	71%	4 754	93 835	19 625	2 251	686	2 921	40 752
Total	6 833 346	6 818 011	1 680 165	1 150 976	69%	49 602	428 842	59 188	6 127	29 882	33 659	543 675

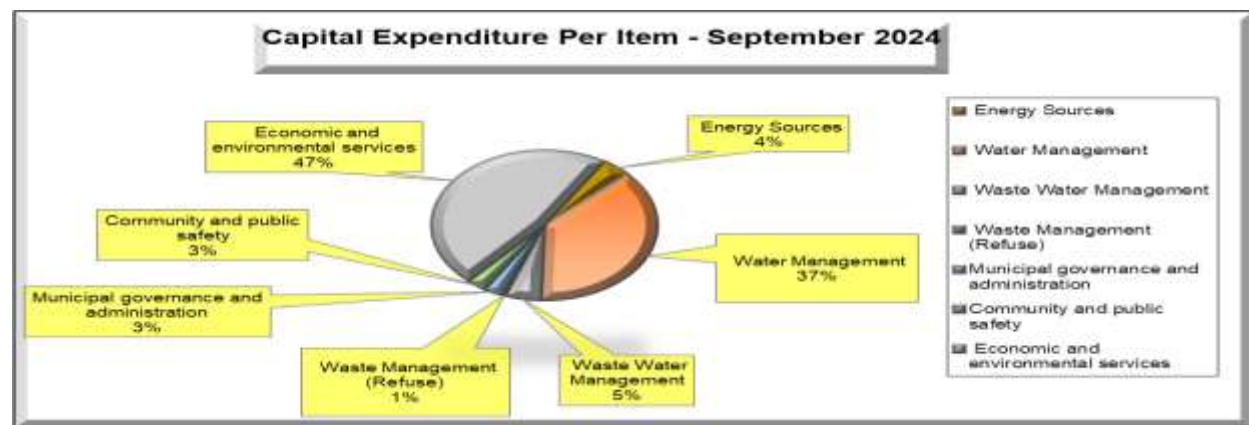
Source: National Treasury Local Government Database

The original capital budget for municipalities in the province stood at R6.833 billion with a reported year-to-date adjusted capital budget of R1.680 billion. Actual year to date spending stands at R1.150 billion being 69 percent of the year-to-date budget.

Vhembe district reflected the highest capital expenditure against the budget at 87 percent with Mopani district recording the lowest at 54 percent. Waterberg, Sekhukhune & Capricorn respectively recorded 71, 69 & 60 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 47 percent. Water management is the second highest at 37 percent with Waste Water management recording 5 percent, Energy sources at 4 percent , Community and public safety & Municipal governance and administration both at 3 percent, Waste management recording one percent.

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

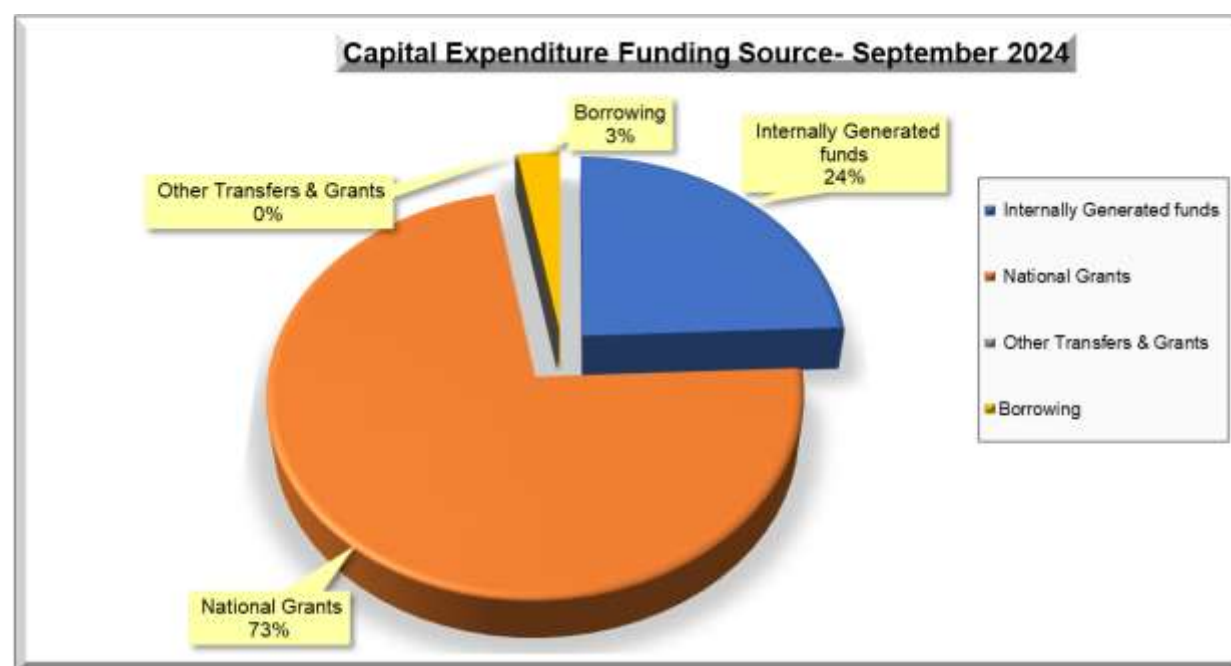
Table 8: Source of Finance for Capital Expenditure

Capital Sources of Finance per District - M03 September 2024

R thousands	Original Budget	Adjusted Budget	Year To Date Budget	YTD Actual	% of Budget	Internally Generated funds	Transfers & Grants				Borrowing
							National Grants	Provincial Grants	District Municipality	Other Transfers & Grants	
Capricorn	1 600 816	1 585 481	393 294	234 736	60%	68 002	166 734	-	-	-	-
Mopani	1 298 208	1 298 208	324 027	176 130	54%	51 043	125 087	-	-	-	-
Sekhukhune	1 397 818	1 397 818	340 518	236 114	69%	45 317	154 178	2 255	-	-	32 626
Vhembe	1 604 006	1 604 006	388 677	339 171	87%	102 829	233 232	-	-	-	-
Waterberg	932 498	932 498	233 650	164 825	71%	2 258	162 566	-	-	-	-
Total	6 833 346	6 818 011	1 680 165	1 150 976	69%	269 449	841 798	2 255	-	-	32 626

Source: National Treasury Local Government Database

Figure 4: Capital Expenditure per Funding Source



Source: National Treasury Local Government Database

Table 8 and Figure 4 above indicate that municipalities' capital budgets are funded mainly from two sources namely, national grants and own revenue. Own revenue makes up 24 percent (R269.442 million) of the year-to-date actual capital funding of R1.150 billion with grants making up 73 percent (R841.797 million) 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

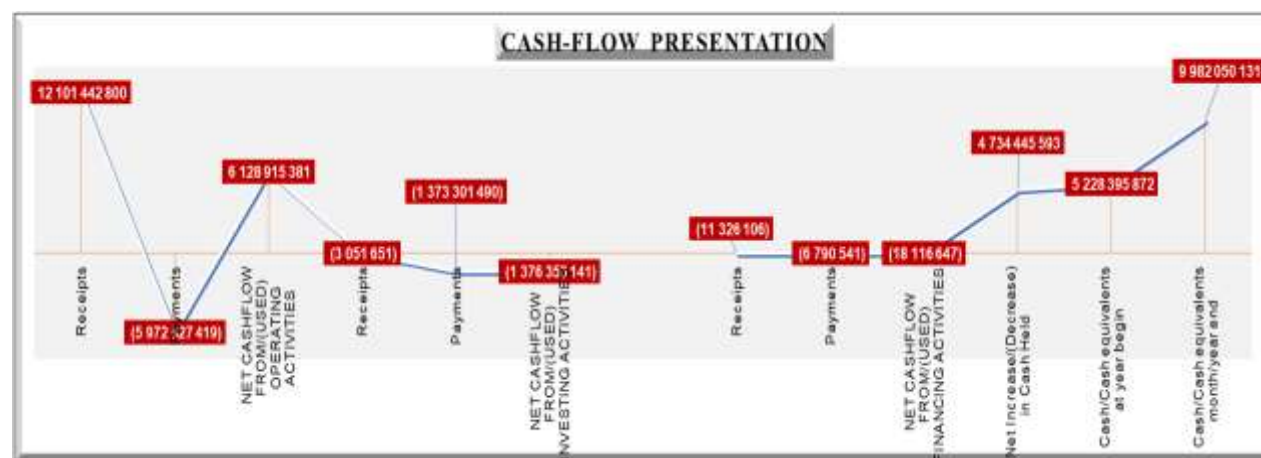
Table 9: Cash Flow

Cashflow M03 September 2024

R thousands	Cashflow from Operating Activities			Cashflow from Investing Activities			Cashflow from Financing Activities			Net Increase/(Decrease) in Cash Held	Cash/Cash equivalents at year begin	Cash/Cash equivalents month/year end
	Receipts	Payments	NET CASHFLOW FROM/(USED) OPERATING ACTIVITIES	Receipts	Payments	NET CASHFLOW FROM/(USED) INVESTING ACTIVITIES	Receipts	Payments	NET CASHFLOW FROM/(USED) FINANCING ACTIVITIES			
Capricorn	2 696 806	(1 690 795)	1 006 011	(222)	(315 382)	(315 604)	-	-	-	690 406	2 091 379	2 775 638
Mopani	3 725 783	(1 112 916)	2 612 867	-	(255 553)	(255 553)	-	(5 100)	(5 100)	2 352 214	463 447	2 717 147
Sekhukhune	1 733 720	(1 314 324)	419 395	(1 335)	(224 194)	(225 529)	(11 275)	(1 691)	(12 965)	180 901	976 689	1 156 935
Vhembe	2 270 368	(821 066)	1 449 302	(1 495)	(396 862)	(398 357)	-	-	-	1 050 945	1 672 362	2 722 432
Waterberg	1 674 767	(1 033 427)	641 340	-	(181 310)	(181 310)	(51)	-	(51)	459 979	24 519	609 899
Total	12 101 443	(5 972 527)	6 128 915	(3 052)	(1 373 301)	(1 376 353)	(11 326)	(6 791)	(18 117)	4 734 446	5 228 396	9 982 050

Source: National Treasury Local Government Database

Figure 5: Cash flow Statement



Source: National Treasury Local Government Database

The cash flow mapping is still not completely accurate. Inaccurate segment usage result in misstatement of the cash flow. PT continues to exert more emphasis in monitoring the performance of the cash flow mapping to ensure that the mapping issues are resolved and that the reporting is correct on a month-to-month basis. Municipalities are also encouraged to hold the mSCoA steering committees consistently in year.

The Cash and cash equivalents at end of the period were R9.982 billion. A net increase in cash and cash equivalents amounting to R4.734 billion was realised during the period under review. It is noted however that the cash flow balance is out of balance by R19.208 million.

6.2.5 Debt Management

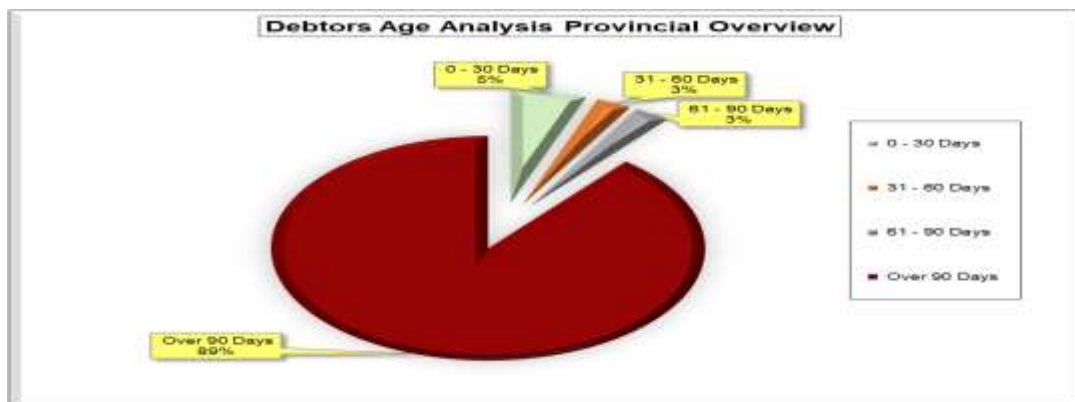
Table 10: Debtors Age Analysis

Debtors Detail - M03 September 2024

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total
	Total	%	Total	%	Total	%	Total	%	Total
Capricorn	241 493	5%	131 601	3%	172 120	4%	3 957 149	88%	4 502 363
Mopani	331 957	6%	55 682	1%	86 684	2%	4 934 693	91%	5 409 016
Sekhukhune	69 065	6%	26 558	2%	43 354	4%	945 873	87%	1 084 850
Vhembe	150 141	4%	143 618	4%	112 817	3%	3 566 483	90%	3 973 059
Waterberg	323 232	6%	165 775	3%	126 890	3%	4 387 125	88%	5 003 022
Total	1 115 888	6%	523 234	3%	541 865	3%	17 791 323	89%	19 972 310

Source: National Treasury Local Government Database

Figure 6: Debtors Age Analysis - Provincial Overview



Source: National Treasury Local Government Database

Figure 6 reveals that 89 percent of the customers have been outstanding for a period over 90 days. This is an indication that municipalities do not effectively implement debt and credit control policies to collect debt due. The district with most debtors over 90 days is Mopani at 91 percent, followed by Vhembe at 90 percent. Capricorn and Vhembe are both at 88 percent with Sekhukhune 87 percent.

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

Table 11: Debtors by Customer per district

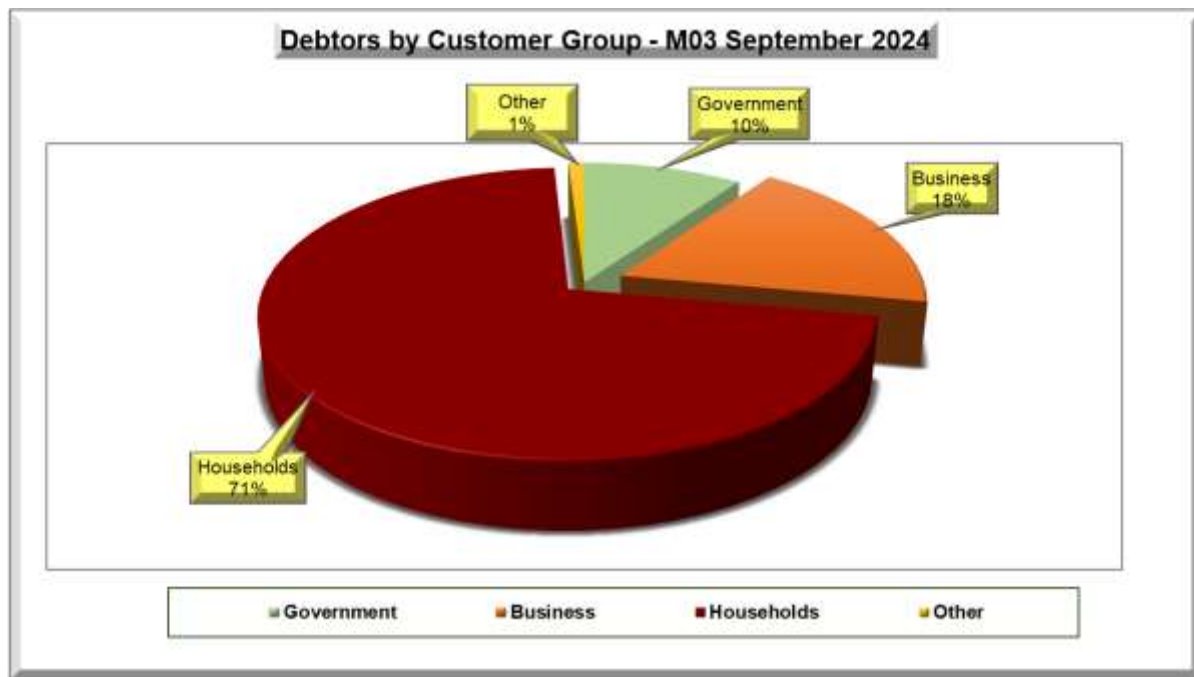
Debtors by Customer Group - M03 September 2024

R thousands	Government		Business		Households		Other		Total
	Total	%	Total	%	Total	%	Total	%	
Capricorn	597 125	13%	591 296	13%	3 204 546	71%	109 397	0	4 502 364
Mopani	366 336	7%	1 018 607	19%	3 823 248	71%	200 824	4%	5 409 015
Sekhukhune	198 406	18%	466 367	43%	535 842	49%	-115 764	-11%	1 084 851
Vhembe	397 214	10%	679 404	17%	2 896 442	73%	0	0%	3 973 060
Waterberg	397 235	8%	865 193	17%	3 738 698	75%	1 896	0%	5 003 022
Total	1 956 316	10%	3 620 867	18%	14 198 776	71%	196 353	2%	19 972 312

Source: National Treasury Local Government Database

Table 11 indicates that the total debtors up to the end of September 2024 categorised by customer group amounted to R19.972 billion. Outstanding debtors in respect of Households are the highest at R14.198 billion or 71 percent of the total debtors and government debts due to municipalities amounts to R1.956 billion (10 percent) with business category at R3.620 billion (18 percent).

Figure 7: Debtors by Customer Group



Source: National Treasury Local Government Database

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

- Municipalities are not correctly classifying the debts and a large number are not reporting on the complete debtors book.
- Credit control needs to be emphasised mostly over households in line with relevant by-laws and policies
- Government forums which have already been established need to continue with the mandate over resolving the government debt as it currently accounts for 9 percent of the total outstanding debt.
- the total amount reported may be understated as total debtors amount for Makhuduthamaga, in the Sekhukhune District, is reported as negative R9.9 million and Molemole municipality in the Capricorn District did not report any Business and Household debtors for the period under review

6.2.6 Creditors Management

Table 12 provides the Creditors ageing for the period ended 30 September 2024

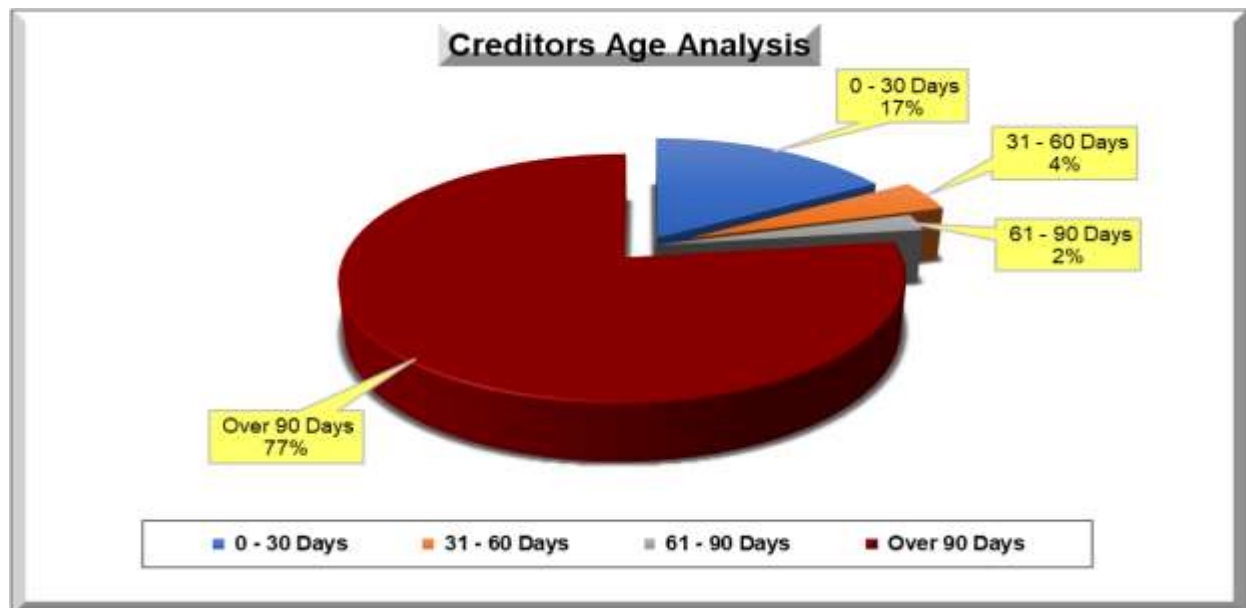
Table 12: Creditors Age Analysis per District

<i>Creditor Age Analysis - M03 September 2024</i>									
R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total
	Total	%	Total	%	Total	%	Total	%	Total
Capricorn	200 564	99%	946	0%	-	0%	1 035	1%	202 545
Mopani	39 902	13%	6 470	2%	8	0%	257 822	85%	304 202
Sekhukhune	65 706	97%	1 794	3%	-	0%	71	0%	67 571
Vhembe	67 822	27%	16 347	7%	1 440	1%	161 874	65%	247 483
Waterberg	88 592	4%	88 751	5%	59 381	3%	1 732 405	88%	1 969 129
Total	462 586	17%	114 308	4%	60 829	2%	2 153 207	77%	2 790 930

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 September 2024 categorised by aging amounted to R2.790 billion. Outstanding creditors in the bracket “Over 90 days” are the highest at R2.153 billion or 77 percent of the total outstanding creditors.

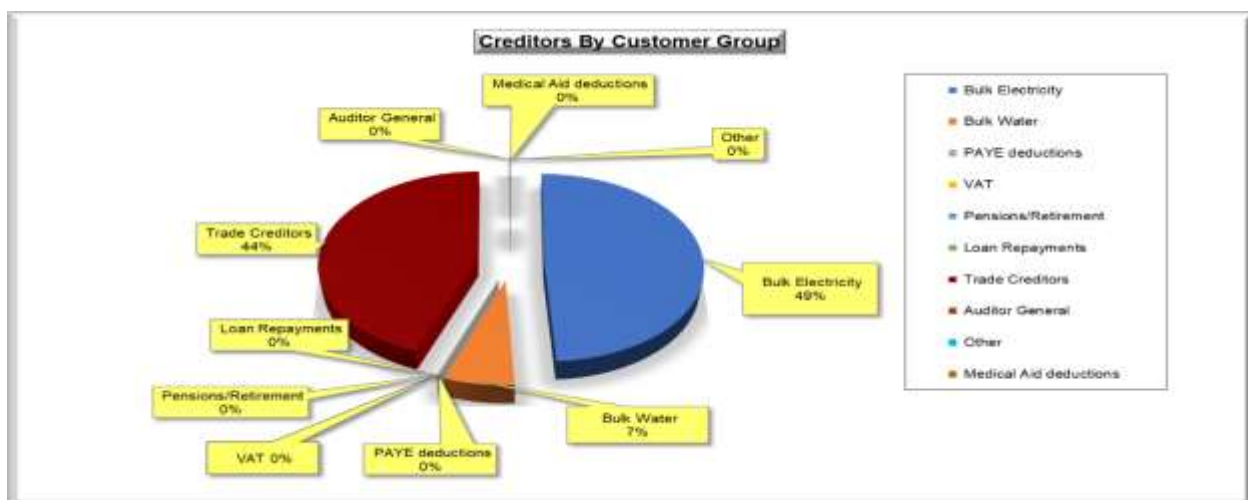
Table 13: Creditors by Customer Group per District

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

Source: National Treasury Local Government Database

Table 13 shows creditors by Customer and by item, Figure 9 below then further provides for creditors by customer group. None of the local municipalities within Sekhukhune district have reported on bulk electricity creditors. This is an indication of gross understatement of creditors by municipalities within the province. Appendix – 9 reflect the detailed creditors for each municipality per customer group.

Figure 9: Creditors by Customer Group



Source: National Treasury Local Government Database

6.2.7 Spending on Conditional Grant

Table 14 : Conditional Grants

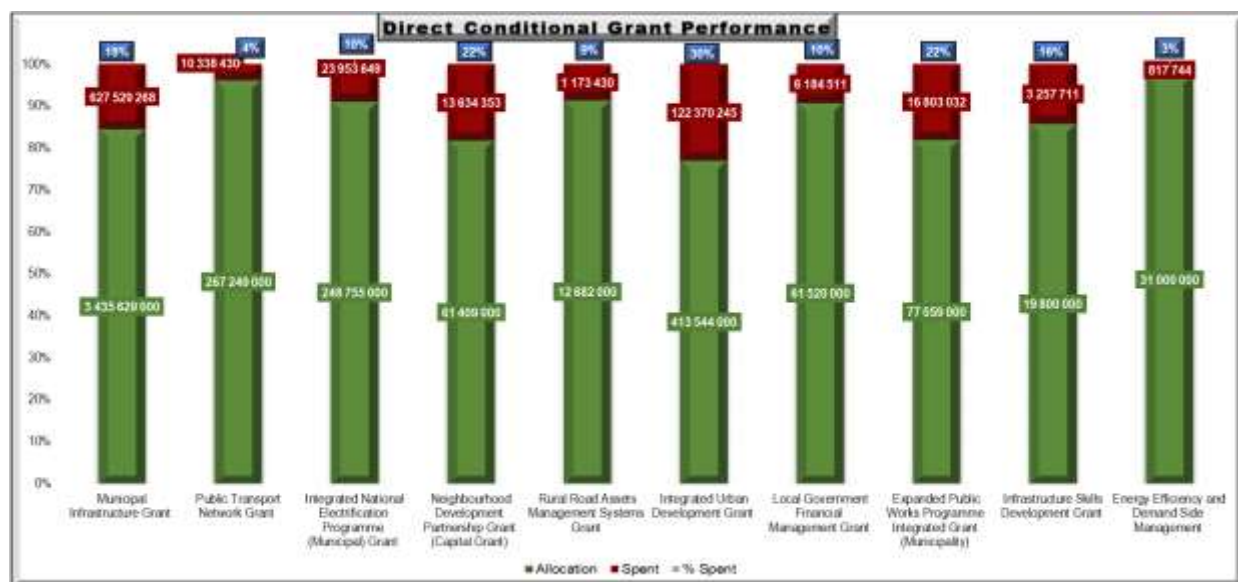
R thousands	Municipal Infrastructure Grant		Public Transport Network Grant		Integrated National Electrification Programme (Municipal) Grant		Neighbourhood Development Partnership Grant (Capital Grant)		Rural Road Assets Management Systems Grant		Integrated Urban Development Grant	
	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent
Capricorn	422 128	71 026	267 249	10 338	34 503	-	44 984	11 377	2 718	522	413 544	122 370
Mopani	857 150	131 393	-	-	69 791	11 320	-	-	2 476	-	-	-
Sekhukhune	853 827	145 109	-	-	54 711	6 341	-	-	2 571	-	-	-
Vhembe	947 220	196 629	-	-	46 228	3 466	16 425	2 257	2 524	652	-	-
Waterberg	355 304	83 372	-	-	43 522	2 826	-	-	2 393	-	-	-
Total	3 435 629	627 529	267 249	10 338	248 755	23 954	61 409	13 634	12 682	1 173	413 544	122 370

Source: National Treasury Local Government Database

R thousands	Local Government Financial Management Grant		Expanded Public Works Programme Integrated Grant (Municipality)		Infrastructure Skills Development Grant		Energy Efficiency and Demand Side Management		Municipal Disaster Grant		Total	
	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Allocation
Capricorn	10 100	2 211	14 037	2 024	8 000	1 099	5 000	-	-	-	1 222 263	210 112
Mopani	14 350	(583)	20 417	6 019	-	-	14 000	818	-	-	978 184	148 966
Sekhukhune	12 620	2 011	18 924	3 606	-	-	4 000	-	-	-	946 653	157 066
Vhembe	12 200	1 064	15 057	3 924	11 800	2 159	4 000	-	-	-	1 055 454	208 545
Waterberg	12 250	1 482	8 624	1 231	-	-	4 000	-	-	-	426 093	88 911
Total	61 520	6 185	77 059	16 803	19 800	3 258	31 000	818	-	-	4 628 647	813 601

Source: National Treasury Local Government Database

Figure 10: Conditional Grants



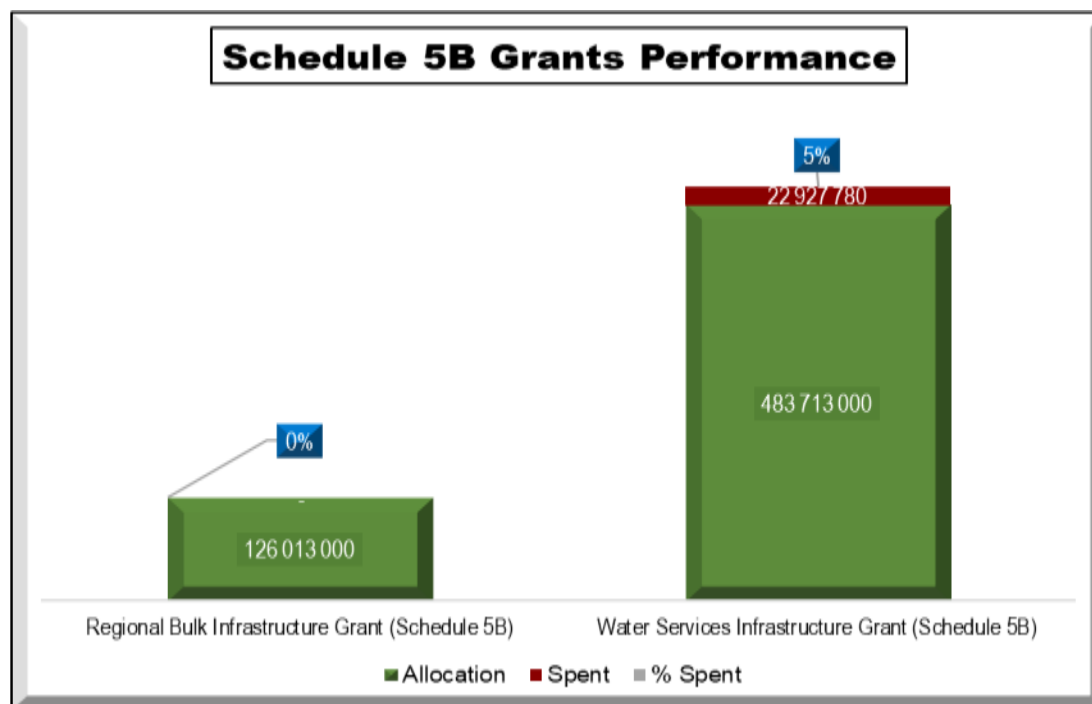
Source: National Treasury Local Government Database

Table 15: Schedule 5B Conditional Grants

R thousands	Regional Bulk Infrastructure Grant (Schedule 5B)		Water Services Infrastructure Grant (Schedule 5B)		Total	
	Allocation	Spent	Allocation	Spent	Allocation	Allocation
Capricorn	126 013	-	183 000	41 378	309 013	41 378
Mopani	-	-	47 998	(105 420)	47 998	(105 420)
Sekhukhune	-	-	43 963	-	43 963	-
Vhembe	-	-	78 605	30 622	78 605	30 622
Waterberg	-	-	130 147	56 347	130 147	56 347
Total	126 013	-	483 713	22 928	609 726	22 928

Source: National Treasury Local Government Database

Figure 11: Schedule 5B Grants



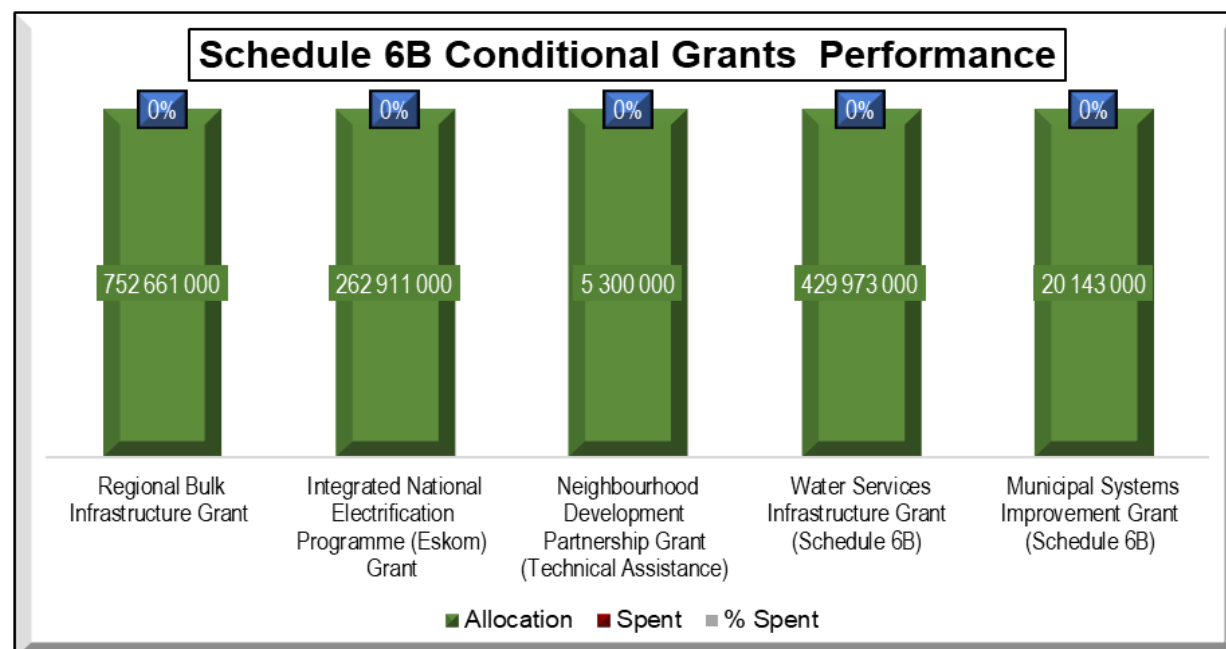
Source: National Treasury Local Government Database

Table 16: Schedule 6B Conditional Grants

R thousands	Regional Bulk Infrastructure Grant		Integrated National Electrification Programme (Eskom) Grant		Neighbourhood Development Partnership Grant (Technical Assistance)		Water Services Infrastructure Grant (Schedule 6B)		Municipal Systems Improvement Grant (Schedule 6B)		TOTALS	
	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent
Capricorn	-	-	89 219	-	1 000	-	-	-	1 544	-	91 763	-
Mopani	365 407	-	36 380	-	-	-	93 310	-	2 498	-	497 595	-
Sekhukhune	125 000	-	36 743	-	1 500	-	63 531	-	1 175	-	227 949	-
Vhembe	147 254	-	58 203	-	2 800	-	-	-	2 498	-	210 755	-
Waterberg	115 000	-	42 366	-	-	-	273 132	-	12 428	-	442 926	-
Total	752 661	-	262 911	-	5 300	-	429 973	-	20 143	-	1 470 988	-

Source: National Treasury Local Government Database

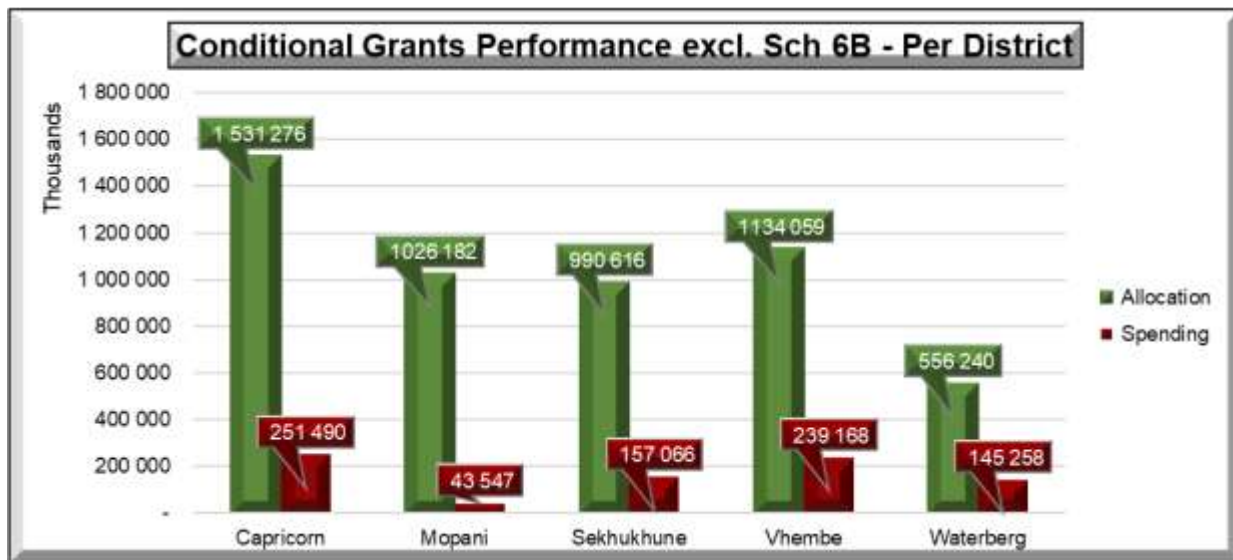
Schedule 6B Grant



Source: National Treasury Local Government Database

Based on the information from the National Treasury database system, there has not been any spending on the Schedule 6B grants. This is however due to the fact that the funds are not directly transferred to the municipalities and the spending is not uploaded on the Go-Muni reporting system.

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



Source: National Treasury Local Government Database

At the end of 30 September 2024, the aggregate conditional grants spending stands at 16 percent for direct grants and 4 percent on the Schedule 5B conditional grants. This appears to be low expenditure for the first quarter of the municipal financial year and poses a risk of loss of funds and poor service delivery should the expenditure trend not improve in the next quarter ending December 2024.

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 September 2024.

Table 17: mSCOA uploads

2025 Financial Year		SUBMISSIONCODE							
		TABB	PRTA	ORGB	PROR	M01	M02	M03	MCUM
Province :(LP) LIMPOPO									
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. mSCOA trainings are provided on a monthly basis through National Treasury office. These trainings are intended to improve mSCOA regulation implementation across all municipalities.

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. There has been a slight improvement on the cash flow data strings however the difference is still significant and requires more focused attention. Audit outcomes data strings credibility remain crucial in ensuring accuracy and enabling reasonable forecast for the current and future revenue and expenditure trends.

Appendices

Appendix - 1: Operating Revenue

Appendix 1: Operating Revenue - M03 September 2024													
Operating Revenue Budget						Exchange Revenue					Non Exchange Revenue		
R thousands	Original Budget	Adjusted Budget	YTD Budget	YTD Actual	% of year to date Budget	Electricity Billed	Water Billed	Sanitation Billed	Refuse Removal Billed	Other Revenue	Property Rates Billed 1	Transfers Recognised	Other Revenue
Blouberg	366 106	366 106	91 527	120 435	132%	8 248	(263)	5	374	3 030	4 181	103 872	987
Capricorn	1 020 467	1 020 467	234 494	390 993	167%	-	13 289	117	-	35 414	-	342 172	-
Lepelle-Nkumpi	739 457	739 457	184 864	185 257	100%	-	4 190	39	1 941	21 861	11 387	141 173	4 666
Molemole	317 793	317 793	79 448	189 857	239%	2 667	-	-	372	83 471	24 790	78 164	394
Polokwane	5 302 511	5 411 700	1 345 480	1 454 917	108%	363 548	68 798	46 393	41 513	77 389	180 123	652 912	24 241
Total	7 746 334	7 855 523	1 935 813	2 341 459	121%	374 463	86 014	46 553	44 201	221 165	220 480	1 318 293	30 289
Ba-phalaborwa	729 303	729 303	182 326	199 590	109%	35 886	-	-	5 311	5 383	51 956	91 702	9 352
Greater Giyani	576 941	576 941	144 235	219 469	152%	-	-	-	3 056	11 438	22 360	169 728	12 887
Greater Letaba	522 367	522 367	130 592	199 778	153%	4 656	4	-	1 593	9 314	12 747	171 293	172
Greater Tzaneen	1 858 313	1 858 313	464 578	607 730	131%	271 282	12 254	2 106	11 189	30 809	41 788	231 574	6 729
Maruleng	399 597	399 597	99 899	129 698	130%	-	772	154	1 449	3 960	44 175	74 294	4 895
Mopani	1 753 544	1 753 544	438 386	588 446	134%	-	23 056	5 915	-	15 852	-	543 624	-
Total	5 840 065	5 840 065	1 460 016	1 944 712	133%	311 824	36 086	8 174	22 598	76 756	173 025	1 282 213	34 034
Elias Motsoaledi	752 712	752 712	226 719	226 136	100%	35 179	-	-	3 307	5 312	14 320	159 552	8 466
Ephraim Mogale	396 909	396 909	150 340	112 352	75%	13 548	-	-	1 054	2 117	8 599	84 608	2 427
Tubatse Fetakgomo	1 063 113	1 063 113	265 778	362 615	136%	-	-	-	6 148	16 080	71 470	259 610	9 308
Makhuduthamaga	477 972	477 972	119 493	163 702	137%	-	-	-	30	3 090	6 670	152 559	1 353
Sekhukhune	1 371 666	1 371 666	342 917	539 564	157%	-	23 738	3 957	-	27 973	-	480 234	3 662
Total	4 062 372	4 062 372	1 105 247	1 404 369	127%	48 727	23 738	3 957	10 539	54 571	101 059	1 136 562	25 216
Makhado	1 248 345	1 248 345	368 835	389 694	106%	122 371	-	-	4 128	6 425	31 598	217 028	8 144
Musina	585 610	585 610	146 402	177 492	121%	45 988	8 448	366	4 367	7 497	12 070	95 345	3 412
Collins Chabane	619 224	619 224	228 534	211 397	93%	-	-	-	1 327	9 170	9 625	186 279	4 996
Thulamela	1 008 934	1 008 934	345 700	327 065	95%	-	-	-	5 937	26 227	26 213	261 972	6 715
Vhembe	2 110 838	2 110 838	1 016 372	716 685	71%	-	50 866	4	221	39 441	-	626 037	116
Total	5 572 951	5 572 951	2 105 844	1 822 334	87%	168 359	59 314	370	15 981	88 761	79 505	1 386 662	23 382
Bela bela	594 467	594 467	171 615	166 995	97%	37 932	10 635	6 018	2 843	6 451	26 096	59 772	17 248
Lephalale	838 447	838 447	209 612	236 646	113%	46 466	16 057	7 598	6 051	20 702	30 663	100 784	8 324
Modimolle-Mookgopong	948 804	948 804	237 201	233 616	98%	61 714	27 354	12 710	7 399	24 466	30 491	65 726	3 757
Mogalakwena	1 566 728	1 566 728	391 682	443 088	113%	100 599	54 288	5 629	7 665	20 013	27 390	222 959	4 545
Thabazimbi	578 995	578 995	144 749	104 119	72%	17 836	24 405	9 233	4 002	15 699	32 374	-	570
Waterberg	165 077	165 077	41 269	66 676	162%	-	-	-	-	2 152	-	64 524	-
Total	4 692 517	4 692 517	1 196 128	1 251 139	105%	264 547	132 741	41 189	27 960	89 483	147 013	513 764	34 443

Source: National Treasury Local Government Database

Appendix - 2: Operating Expenditure

Appendix 2: Operating Expenditure - M03 September 2024														
R thousands	Original Budget	Adjusted Budget	YTD Budget	YTD Actual	% of Budget	Employee Related Cost	Councillor Remuneration	Debt Impairment	Depreciation and asset impairment	Bulk Purchases	Contracted Services	Inventory Consumed	Transfers and Subsidies	Other Expenditure
Blouberg	432 903	432 903	108 226	80 431	74%	34 081	4 550	-	-	16 647	9 835	1 294	-	14 023
Capricorn	1 165 620	1 165 620	252 202	216 045	86%	83 159	3 918	-	20 980	-	44 166	20 362	-	43 459
Lepelle-Nkumpi	560 142	560 142	140 036	60 219	43%	24 349	5 999	-	7 985	-	13 628	1 216	-	7 041
Molemole	296 233	296 233	74 059	76 461	103%	38 594	3 433	-	5 508	4 940	14 974	1 206	-	7 806
Polokwane	5 140 213	5 226 707	1 300 779	1 413 310	109%	261 616	10 631	-	290 794	379 185	246 956	84 504	5 090	134 534
Total	7 595 111	7 681 605	1 875 303	1 846 465	98%	441 799	28 532	-	325 267	400 773	329 559	108 583	5 090	206 863
Ba-phalaborwa	814 838	814 838	203 710	147 369	72%	41 853	5 461	-	19 957	41 886	12 495	4 393	38	21 286
Greater Giyani	711 070	711 070	177 768	78 495	44%	44 833	6 347	-	-	-	10 500	1 209	-	15 605
Greater Letaba	467 528	467 528	116 882	100 893	86%	36 104	7 572	-	-	4 947	35 755	3 087	-	13 428
Greater Tzaneen	1 717 646	1 717 646	429 412	371 440	86%	107 321	7 231	-	-	179 849	23 265	16 200	7 012	30 563
Maruleng	323 505	323 505	80 876	61 895	77%	24 958	3 635	-	-	156	19 904	1 265	-	11 977
Mopani	1 678 982	1 678 982	419 745	371 244	88%	118 740	4 392	-	51 977	-	92 832	73 435	-	29 868
Total	5 713 569	5 713 569	1 428 393	1 131 336	79%	373 810	34 637	-	71 933	226 838	194 751	99 589	7 050	122 727
Elias Motsoaledi	734 364	734 364	177 000	164 789	93%	45 545	6 341	-	16 205	40 887	21 569	13 113	1 642	19 488
Ephraim Mogale	426 239	426 239	107 416	35 616	33%	9 505	1 183	-	5 047	7 128	6 380	233	-	6 139
Tubatse Fetakgorn	1 011 317	1 011 317	252 829	196 721	78%	67 283	10 633	-	-	-	77 964	424	-	40 416
Makhuduthamaga	439 508	439 508	109 877	89 589	82%	29 155	6 436	-	2 836	-	37 167	299	1 076	12 619
Sekhukhune	1 249 309	1 249 309	312 328	334 850	107%	105 260	4 281	-	-	-	82 186	87 573	-	55 550
Total	3 860 738	3 860 738	959 450	821 566	86%	256 749	28 875	-	24 087	48 015	225 267	101 642	2 718	134 213
Makhado	1 188 957	1 188 957	368 933	281 936	76%	84 762	7 430	-	38 045	63 740	60 468	11 033	-	16 457
Musina	516 070	516 070	129 017	88 285	68%	28 852	2 519	-	-	40 936	8 835	229	58	6 855
Collins Chabane	498 124	498 124	124 531	139 321	112%	35 844	7 053	-	18 689	-	48 035	3 433	3 982	22 286
Thulamela	917 384	917 384	234 769	180 536	77%	83 830	8 148	10 631	19 334	-	29 633	5 798	602	22 560
Vhembe	2 101 505	2 101 505	461 976	356 142	77%	185 128	3 642	-	54 458	-	49 709	16 346	-	46 859
Total	5 222 040	5 222 040	1 319 227	1 046 220	79%	418 416	28 792	10 631	130 527	104 677	196 680	36 839	4 643	115 017
Bela bela	571 456	571 456	142 864	119 465	84%	38 175	2 133	-	-	49 400	10 966	5 361	-	13 430
Lephalale	835 635	835 635	208 909	199 841	96%	57 497	3 276	8 867	20 863	58 213	18 535	10 815	398	21 378
Modimolle-Mookgosi	930 608	930 608	234 433	198 021	84%	61 873	3 067	-	12 927	63 028	25 098	5 976	-	26 052
Mogalakwena	1 522 675	1 522 675	380 671	338 958	89%	96 953	-	7 362	-	85 749	73 694	11 074	13	64 114
Thabazimbi	574 343	574 343	143 586	109 897	77%	41 272	4 022	-	-	26 678	30 249	2 558	-	5 118
Waterberg	196 175	196 175	49 044	44 409	91%	31 426	2 039	-	1 415	-	2 627	-	-	6 902
Total	4 630 893	4 630 893	1 159 508	1 010 590	87%	327 197	14 537	16 229	35 205	283 068	161 168	35 784	411	136 992

Source: National Treasury Local Government Database

Appendix - 3: Capital Source of Finance

Appendix 3: Capital Source of Finance - M03 September 2024									
R thousands	Original Budget	Adjusted Budget	Year To Date Budget	YTD Actual	% of Budget	Internally Generated funds	Transfers & Grants	Borrowing	
							National Grants		
Blouberg	74 909	74 909	18 727	5 354	29%	364	4 990	-	-
Capricorn	376 295	376 295	89 951	74 709	83%	9 967	64 742	-	-
Lepelle-Nkumpi	269 132	269 132	67 283	19 306	29%	7 997	11 309	-	-
Molemole	60 339	60 339	15 085	3 801	25%	-	3 801	-	-
Polokwane	820 142	804 807	202 247	131 566	65%	49 673	81 892	-	-
Total	1 600 816	1 585 481	393 294	234 736	60%	68 002	166 734	-	-
Ba-phalaborwa	59 793	59 793	14 948	8 543	57%	6 968	1 575	-	-
Greater Giyani	180 505	180 505	45 126	13 351	30%	1 537	11 814	-	-
Greater Letaba	123 209	123 209	30 802	40 076	130%	5 562	34 514	-	-
Greater Tzaneen	231 309	231 309	57 827	31 513	54%	4 945	26 568	-	-
Maruleng	189 560	189 560	46 865	35 658	76%	29 847	5 811	-	-
Mopani	513 833	513 833	128 458	46 989	37%	2 185	44 804	-	-
Total	1 298 208	1 298 208	324 027	176 130	54%	51 043	125 087	-	-
Elias Motsoaledi	110 495	110 495	17 997	38 125	212%	1 250	36 875	-	-
Ephraim Mogale	89 921	89 921	23 170	10 655	46%	2 803	7 853	-	-
Tubatse Fetakgomo	352 749	352 749	88 187	70 207	80%	14 645	18 943	2 255	32 626
Makhuduthamaga	155 689	155 689	38 922	27 534	71%	9 519	18 016	-	-
Sekhukhune	688 963	688 963	172 241	89 592	52%	17 100	72 492	-	-
Total	1 397 818	1 397 818	340 518	236 114	69%	45 317	154 178	2 255	32 626
Makhado	319 920	319 920	107 439	79 569	74%	45 409	31 050	-	-
Musina	101 299	101 299	25 325	13 309	0%	4 598	8 711	-	-
Collins Chabane	205 847	205 847	51 462	96 427	187%	22 194	74 233	-	-
Thulamela	219 322	219 322	70 900	53 021	75%	11 047	41 973	-	-
Vhembe	757 619	757 619	133 551	96 845	73%	19 580	77 265	-	-
Total	1 604 006	1 604 006	388 677	339 171	87%	102 829	233 232	-	-
Bela bela	97 284	97 284	24 321	15 512	64%	-	15 512	-	-
Lephalale	224 094	224 094	56 024	32 908	59%	2 258	30 649	-	-
Modimolle-Mookgopong	182 008	182 008	45 502	16 281	36%	-	16 281	-	-
Mogalakwena	348 889	348 889	87 222	99 633	114%	-	99 633	-	-
Thabazimbi	79 523	79 523	19 881	491	2%	-	491	-	-
Waterberg	700	700	700	-	0%	-	-	-	-
Total	932 498	932 498	233 650	164 825	71%	2 258	162 566	-	-

Source: National Treasury Local Government Database

Appendix – 4: Capital Expenditure (Detail)

Appendix 4: Capital Expenditure - M03 September 2024												
R thousands	Original Budget	Adjusted Budget	Year To Date Budget	YTD Actual	% of Budget	Energy Sources	Water Management	Waste Water Management	Waste Management (Refuse)	Municipal governance and administration	Community and public safety	Economic and environmental services
Blouberg	74 909	74 909	18 727	5 354	29%	334	-	-	-	30	-	4 990
Capricorn	376 295	376 295	89 951	74 709	83%	-	72 566	-	-	2 143	-	-
Lepelle-Nkumpi	269 132	269 132	67 283	19 306	29%	-	-	-	-	-	58	19 248
Molemole	60 339	60 339	15 085	3 801	25%	-	-	1 935	-	-	-	1 866
Polokwane	820 142	804 807	202 247	131 566	65%	877	54 681	13 043	-	3 048	9 331	50 585
Total	1 600 816	1 585 481	393 294	234 736	60%	1 212	127 246	14 979	-	5 221	9 389	76 689
Ba-phalaborwa	59 793	59 793	14 948	8 543	57%	-	-	-	-	738	387	7 418
Greater Giyani	180 505	180 505	45 126	13 351	30%	-	-	-	-	1 253	-	12 098
Greater Letaba	123 209	123 209	30 802	40 076	130%	-	-	-	-	-	-	40 076
Greater Tzaneen	231 309	231 309	57 827	31 513	54%	3 674	-	-	-	1 156	-	26 682
Maruleng	189 560	189 560	46 865	35 658	76%	-	-	-	-	399	244	35 014
Mopani	513 833	513 833	128 458	46 989	37%	-	44 804	-	-	2 185	-	-
Total	1 298 208	1 298 208	324 027	176 130	54%	3 674	44 804	-	-	5 732	631	121 289
Elias Motsoaledi	110 495	110 495	17 997	38 125	212%	5 710	-	-	-	577	502	31 336
Ephraim Mogale	89 921	89 921	23 170	10 655	46%	1 527	-	-	-	-	-	9 128
Tubatse Fetakgomo	352 749	352 749	88 187	70 207	80%	-	-	-	1 667	2 265	1 008	65 268
Makhuduthamaga	155 689	155 689	38 922	27 534	71%	755	-	-	-	2 262	-	24 517
Sekhukhune	688 963	688 963	172 241	89 592	52%	-	89 065	-	-	527	-	-
Total	1 397 818	1 397 818	340 518	236 114	69%	7 992	89 065	-	1 667	5 631	1 510	130 249
Makhado	319 920	319 920	107 439	79 569	74%	17 572	-	-	1 300	5 326	1 853	53 518
Musina	101 299	101 299	25 325	13 309	53%	4 157	-	2 496	-	441	-	6 215
Collins Chabane	205 847	205 847	51 462	96 427	187%	10 241	-	-	-	5 980	16 441	63 765
Thulamela	219 322	219 322	70 900	53 021	75%	-	-	-	909	-	914	51 197
Vhembe	757 619	757 619	133 551	96 845	73%	-	73 891	22 089	-	866	-	-
Total	1 604 006	1 604 006	388 677	339 171	87%	31 970	73 891	24 584	2 209	12 612	19 208	174 696
Bela bela	97 284	97 284	24 321	15 512	64%	1 443	1 382	6 659	2 251	-	2 179	1 597
Lephalale	224 094	224 094	56 024	32 908	59%	-	20 936	8 738	-	686	267	2 280
Modimolle-Mookgopong	182 008	182 008	45 502	16 281	36%	-	-	743	-	-	-	15 538
Mogalakwena	348 889	348 889	87 222	99 633	114%	3 311	71 517	2 993	-	-	475	21 337
Thabazimbi	79 523	79 523	19 881	491	2%	-	-	491	-	-	-	-
Waterberg	700	700	700	-	0%	-	-	-	-	-	-	-
Total	932 498	932 498	233 650	164 825	71%	4 754	93 835	19 625	2 251	686	2 921	40 752

Source: National Treasury Local Government Database

Appendix – 5: Cash Flows

Appendix 5 : Cashflow - M03 September 2024						
R '000	NET CASHFLOW FROM/(USED) OPERATING ACTIVITIES	NET CASHFLOW FROM/(USED) INVESTING ACTIVITIES	NET CASHFLOW FROM/(USED) FINANCING ACTIVITIES	Net Increase/(Decrease) in Cash Held	Cash/Cash equivalents at year begin	Cash/Cash equivalents month/year end
Blouberg	(8 662)	(5 576)	-	(14 238)	186 025	171 787
Capricorn	279 457	(107 885)	-	171 572	580 733	752 306
Lepelle-Nkumpi	127 285	(19 306)	-	107 979	741 509	847 883
Molemole	(16 659)	(3 801)	-	(20 460)	239 834	219 881
Polokwane	624 590	(179 036)	-	445 554	343 278	783 782
Total	1 006 011	(315 604)	-	690 406	2 091 379	2 775 638
Ba-phalaborwa	16 417	(2 565)	(5 100)	8 752	-	8 752
Greater Giyani	153 625	-	-	153 625	-	153 625
Greater Letaba	(73 445)	(47 165)	-	(120 610)	12 693	(108 944)
Greater Tzaneen	2 059 038	(37 190)	-	2 021 848	-	2 021 848
Maruleng	83 886	(52 381)	-	31 505	269 105	203 122
Mopani	373 345	(116 251)	-	257 094	181 649	438 743
Total	2 612 867	(255 553)	(5 100)	2 352 214	463 447	2 717 147
Elias Motsoaledi	99 468	(39 177)	(1 691)	58 601	23 282	81 272
Ephraim Mogale	79 581	(12 093)	-	67 488	301 372	368 859
Tubatse Fetakgomo	144 606	(84 667)	(11 275)	48 664	100 033	147 963
Makhuduthamaga	26 593	-	-	26 593	-	26 593
Sekhukhune	69 149	(89 592)	-	(20 443)	552 003	532 249
Total	419 395	(225 529)	(12 965)	180 901	976 689	1 156 935
Makhado	68 034	(94 761)	-	(26 727)	18 672	(12 956)
Musina	138 222	(16 104)	-	122 118	11 011	133 129
Collins Chabane	226 956	(97 413)	-	129 543	210 196	339 739
Thulamela	256 273	(72 303)	-	183 970	921 273	1 105 244
Vhembe	759 817	(117 776)	-	642 041	511 211	1 157 276
Total	1 449 302	(398 357)	-	1 050 945	1 672 362	2 722 432
Bela bela	41 844	(20 663)	-	21 181	25 270	46 451
Lephalale	204 673	(37 088)	(51)	167 534	-	228 246
Modimolle-Mookgopong	177 071	(19 542)	-	157 530	(90 265)	198 395
Mogalakwena	236 248	(101 799)	-	134 449	-	134 449
Thabazimbi	(39 154)	(2 218)	-	(41 371)	84 123	(23 689)
Waterberg	20 657	-	-	20 657	5 390	26 047
Total	641 340	(181 310)	(51)	459 979	24 519	609 899

Source: National Treasury Local Government Database

Appendix – 6: Debtors Age Analysis

Appendix 6 : Debtors Age Analysis M03 September 2024									
R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total
	Total	%	Total	%	Total	%	Total	%	
Blouberg	5 070	2%	2 381	1%	61 990	26%	169 945	71%	239 386
Capricorn	-	0%	19 611	3%	6 820	1%	748 262	97%	774 693
Lepelle-Nkumpi	16 476	1%	14 310	1%	14 115	1%	1 199 559	96%	1 244 460
Molemole	1 164	1%	1 373	1%	20 677	12%	142 307	86%	165 521
Polokwane	218 783	11%	93 926	5%	68 518	3%	1 697 076	82%	2 078 303
Total	241 493	5%	131 601	3%	172 120	4%	3 957 149	88%	4 502 363
Ba-Phalaborwa	84 224	3%	(149)	0%	26 922	1%	2 516 501	96%	2 627 498
Greater Giyani	25 513	3%	(1 076)	0%	12 967	2%	706 922	95%	744 326
Greater Letaba	5 982	2%	4 701	1%	5 110	1%	368 705	96%	384 498
Greater Tzaneen	190 890	14%	37 860	3%	26 681	2%	1 081 377	81%	1 336 808
Maruleng	17 525	6%	11 217	4%	11 837	4%	234 116	85%	274 695
Mopani	7 823	19%	3 129	8%	3 167	8%	27 072	66%	41 191
Total	331 957	6%	55 682	1%	86 684	2%	4 934 693	91%	5 409 016
Elias Motsoaledi	19 766	9%	7 977	3%	4 783	2%	197 647	86%	230 173
Ephraim Mogale	12 749	6%	5 072	2%	4 426	2%	192 934	90%	215 181
Tubatse	23 635	5%	15 482	3%	30 891	6%	443 161	86%	513 169
Makhuduthamaga	6 789	-68%	(4 477)	45%	870	-9%	(13 165)	132%	(9 983)
Sekhukhune	6 126	4%	2 504	2%	2 384	2%	125 296	92%	136 310
Total	69 065	6%	26 558	2%	43 354	4%	945 873	87%	1 084 850
Makhado	48 332	9%	16 024	3%	12 612	2%	468 398	86%	545 366
Musina	18 509	12%	8 647	6%	6 652	4%	118 048	78%	151 856
Collins Chabane	5 274	2%	4 808	2%	4 783	2%	290 706	95%	305 571
Thulamela	12 787	2%	10 854	2%	11 035	2%	620 944	95%	655 620
Vhembe	65 239	3%	103 285	4%	77 735	3%	2 068 387	89%	2 314 646
Total	150 141	4%	143 618	4%	112 817	3%	3 566 483	90%	3 973 059
Bela Bela	26 786	7%	18 704	5%	12 488	3%	341 128	85%	399 106
Lephalale	77 788	10%	23 233	3%	24 918	3%	664 505	84%	790 444
Modimolle-	54 437	4%	43 684	3%	38 433	3%	1 248 399	90%	1 384 953
Mogalakwena	116 673	7%	59 043	4%	30 672	2%	1 356 218	87%	1 562 606
Thabazimbi	47 510	5%	21 111	2%	20 379	2%	776 872	90%	865 872
Waterberg	38	93%	-	0%	-	0%	3	7%	41
Total	323 232	6%	165 775	3%	126 890	3%	4 387 125	88%	5 003 022

Source: National Treasury Local Government Database

Appendix – 7: Debtors by Customer Group

Appendix 7: Debtors by Customer Group - M03 September 2024									
R thousands	Government		Business		Households		Other		Total
	Total	%	Total	%	Total	%	Total	%	
Blouberg	31 923	13%	21 543	9%	80 399	34%	105 521	44%	239 386
Capricorn	13 181	2%	36 228	5%	721 408	0%	3 876	1%	774 693
Lepelle-Nkumpi	99 401	8%	69 122	6%	1 075 937	86%	-	0%	1 244 460
Molemole	165 521	100%	-	0%	-	0%	-	0%	165 521
Polokwane	287 099	14%	464 403	22%	1 326 801	64%	-	0%	2 078 303
Total	597 125	13%	591 296	13%	3 204 545	71%	109 397	2%	4 502 363
Ba-Phalaborwa	1 066	0%	406 518	15%	2 032 481	77%	187 433	7%	2 627 498
Greater Giyani	150 057	20%	70 870	10%	510 155	69%	13 244	2%	744 326
Greater Letaba	17 687	5%	40 348	10%	326 463	85%	-	0%	384 498
Greater Tzaneen	48 005	4%	435 320	33%	853 336	64%	147	0%	1 336 808
Maruleng	143 970	52%	29 912	11%	100 813	37%	-	0%	274 695
Mopani	5 551	13%	35 639	87%	1	0%	-	0%	41 191
Total	366 336	7%	1 018 607	19%	3 823 249	71%	200 824	4%	5 409 016
Elias Motsoaledi	57 034	25%	37 964	16%	135 175	59%	-	0%	230 173
Ephraim Mogale	24 443	11%	134 389	62%	56 350	26%	-	0%	215 182
Tubatse Fetakgomo	79 265	0%	225 058	44%	208 845	41%	-	0%	513 168
Makhuduthamaga	45 457	-455%	59 820	-599%	504	-5%	-115 764	1160%	-9 983
Sekhukhune	-7 793	-6%	9 136	7%	134 967	99%	-	0%	136 310
Total	198 406	18%	466 367	43%	535 841	49%	-115 764	-11%	1 084 850
Makhado	83 409	15%	212 657	39%	249 300	46%	-	0%	545 366
Musina	28 457	19%	38 488	25%	84 911	56%	-	0%	151 856
Collins Chabane	107 383	35%	25 827	8%	172 361	56%	-	0%	305 571
Thulamela	108 041	16%	177 005	27%	370 574	57%	-	0%	655 620
Vhembe	69 924	3%	225 427	10%	2 019 295	87%	-	0%	2 314 646
Total	397 214	10%	679 404	17%	2 896 441	73%	0	0%	3 973 059
Bela Bela	25 296	6%	174 079	44%	199 731	50%	-	0%	399 106
Lephalale	105 303	13%	24 268	3%	658 977	83%	1 896	0%	790 444
Modimolle-Mookgop	87 938	6%	345 303	25%	951 712	69%	-	0%	1 384 953,00
Mogalakwena	143 010	9%	119 826	8%	1 299 770	83%	-	0%	1 562 606
Thabazimbi	35 688	4%	201 676	23%	628 508	73%	-	0%	865 872
Waterberg	-	0%	41	100%	-	0%	-	0%	41
Total	397 235	8%	865 193	17%	3 738 698	75%	1 896	0%	5 003 022

Source: National Treasury Local Government Database

Appendix – 8: Creditors Age Analysis

Appendix 8: Creditors Age Analysis - M03 September 2024									
R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total
	Total	%	Total	%	Total	%	Total	%	
Blouberg	633	54%	321	27%	-	0%	221	19%	1 175
Capricorn	2 808	78%	21	1%	-	0%	785	22%	3 614
Lepelle-Nkumpi	7	1%	604	99%	-	0%	-	0%	611
Molemole	-	0%	-	0%	-	0%	29	100%	29
Polokwane	197 116	100%	-	0%	-	0%	-	0%	197 116
Total	200 564	99%	946	0%	-	0%	1 035	1%	202 545
Ba-Phalaborwa	18 087	100%	(81)	0%	-	0%	(6)	0%	18 000
Greater Giyani	-	0%	-	0%	-	0%	-	0%	-
Greater Letaba	501	9%	4 157	73%	8	0%	1 021	18%	5 687
Greater Tzaneen	5 681	75%	1 621	21%	-	0%	284	4%	7 586
Maruleng	-	0%	-	0%	-	0%	43	100%	43
Mopani	15 633	6%	773	0%	-	0%	256 480	94%	272 886
Total	39 902	13%	6 470	2%	8	0%	257 822	85%	304 202
Elias Motsoaledi	3 439	100%	-	0%	-	0%	-	0%	3 439
Ephraim Mogale	-	0%	-	0%	-	0%	85	100%	85
Tubatse Fetakgomo	-	0%	-	0%	-	0%	(13)	100%	(13)
Makhuduthamaga	-	0%	-	0%	-	0%	-	0%	-
Sekhukhune	62 267	97%	1 794	3%	-	0%	(1)	0%	64 060
Total	65 706	97%	1 794	3%	-	0%	71	0%	67 571
Makhado	6 448	87%	115	2%	-	0%	872	12%	7 435
Musina	27 467	64%	13 950	33%	-	0%	1 266	3%	42 683
Collins Chabane	13 970	59%	908	4%	72	0%	8 621	37%	23 571
Thulamela	818	98%	13	2%	-	0%	1	0%	832
Vhembe	19 119	11%	1 361	1%	1 368	1%	151 114	87%	172 962
Total	67 822	27%	16 347	7%	1 440	1%	161 874	65%	247 483
Bela Bela	17 278	37%	-	0%	-	0%	29 496	63%	46 774
Lephalale	699	50%	630	45%	60	4%	-	0%	1 389
Modimolle-Mookgopong	51 805	4%	44 913	4%	4 756	0%	1 175 417	92%	1 276 891
Mogalakwena	15 821	16%	12 027	12%	53 477	53%	19 498	19%	100 823
Thabazimbi	2 989	1%	31 181	6%	1 088	0%	507 931	94%	543 189
Waterberg	-	0%	-	0%	-	0%	63	100%	63
Total	88 592	4%	88 751	5%	59 381	3%	1 732 405	88%	1 969 129
	462 586		114 308		60 829		2 153 207		2 790 930

Source: National Treasury Local Government Database

Appendix – 9: Creditors by Customer Group

Appendix 9: Creditors by Customer Group - M03 September 2024																			
R thousands	Bulk Electricity		Bulk Water		PAYE deductions		VAT		Pensions/Retire		Loan Repayments		Trade Creditors		Other		Medical Aid deductions		Total
	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	
Blouberg	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	747	64%	428	36%	-	0%	1 175
Capricorn	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	3 496	97%	118	3%	-	0%	3 614
Lepelle-Nkumpi	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	611	100%	-	0%	-	0%	611
Molemole	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	29	100%	-	0%	29
Polokwane	112 593	57%	31 844	16%	-	0%	-	0%	-	0%	-	0%	52 679	27%	-	0%	-	0%	197 116
Total	112 593	56%	31 844	16%	-	0%	-	0%	-	0%	-	0%	57 533	28%	575	0%	-	0%	202 545
Ba-Phalaborwa	15 367	85%	-	0%	-	0%	-	0%	-	0%	-	0%	1 913	11%	721	4%	-	0%	18 001
Greater Giyani	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-
Greater Letaba	2 862	50%	-	0%	-	0%	-	0%	1	0%	-	0%	2 825	50%	-	0%	-	0%	5 688
Greater Tzaneen	368	5%	-	0%	-	0%	-	0%	-	0%	-	0%	6 897	91%	320	4%	-	0%	7 585
Maruleng	-	0%	-	0%	-	0%	18	42%	-	0%	-	0%	25	58%	-	0%	-	0%	43
Mopani	-	0%	79 473	29%	-	0%	-	0%	-	0%	-	0%	193 412	71%	-	0%	-	0%	272 885
Total	18 597	6%	79 473	26%	-	0%	18	0%	1	0%	-	0%	205 072	67%	1 041	0%	-	0%	304 202
Elias Motsoaledi	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	3 439	100%	-	0%	-	0%	3 439
Ephraim Mogale	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	85	100%	-	0%	-	0%	85
Tubatse Fetakgomo	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	(13)	100%	-	0%	-	0%	-13
Makhuduthamaga	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-
Sekhukhune	-	0%	37 797	59%	-	0%	-	0%	-	0%	-	0%	26 263	41%	-	0%	-	0%	64 060
Total	-	0%	37 797	56%	-	0%	-	0%	-	0%	-	0%	29 774	44%	-	0%	-	0%	67 571
Makhado	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	7 435	100%	-	0%	-	0%	7 435
Musina	31 813	75%	-	0%	-	0%	-	0%	-	0%	-	0%	10 870	25%	-	0%	-	0%	42 684
Collins Chabane	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	23 571	100%	-	0%	-	0%	23 571
Thulamela	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	832	100%	-	0%	-	0%	832
Vhembe	-	0%	-	0%	-	0%	1 414	1%	-	0%	-	0%	171 547	99%	-	0%	-	0%	172 961
Total	31 813	13%	-	0%	-	0%	1 414	1%	-	0%	-	0%	214 255	87%	-	0%	-	0%	247 483
Bela Bela	36 423	78%	7 872	17%	-	0%	-	0%	-	0%	-	0%	703	2%	-	0%	-	0%	46 774
Lephalale	98	7%	-	0%	-	0%	-	0%	-	0%	-	0%	1 166	84%	125	9%	-	0%	1 389
Modimolle-Mookgopong	1 171 314	92%	25 081	2%	-	0%	-	0%	-	0%	-	0%	80 496	6%	-	0%	-	0%	1 276 891
Mogalakwena	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	100 823	100%	-	0%	-	0%	100 823
Thabazimbi	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	543 189	100%	-	0%	-	0%	543 189
Waterberg	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	63	100%	-	0%	-	0%	63
Total	1 207 835	61%	32 953	2%	-	0%	-	0%	-	0%	-	0%	726 440	37%	125	0%	-	0%	1 969 129
1 370 838		182 067		-		1 432		1		-		1 233 074		1 741		-		2 790 930	

Source: National Treasury Local Government Database

Appendix – 10 – Grants

Direct Grants - 1

R '000	Municipal Infrastructure Grant		Integrated National Electrification Programme (Municipal) Grant		Neighbourhood Development Partnership Grant (Capital Grant)		Rural Road Assets Management Systems Grant		Integrated Urban Development Grant		Local Government Financial Management Grant	
	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality
Blouberg	51 769 000	8 387 682	-	-	-	-	-	-	-	-	2 400 000	112 500
Capricorn	266 222 000	49 698 978	-	-	-	-	2 718 000	521 836	-	-	1 000 000	570 374
Lepelle-Nkumpi	63 317 000	12 939 094	-	-	-	-	-	-	-	-	2 000 000	962 042
Molemole	40 820 000	-	21 930 000	-	-	-	-	-	-	-	2 300 000	-
Polokwane	-	-	12 573 000	-	44 984 000	11 377 130	-	-	413 544 000	122 370 245	2 400 000	565 883
Total	422 128 000	71 025 754	34 503 000	-	44 984 000	11 377 130	2 718 000	521 836	413 544 000	122 370 245	10 100 000	2 210 799
Ba-phalaborwa	37 141 000	2 570 680	4 814 000	-	-	-	-	-	-	-	3 100 000	643 380
Greater Giyani	71 163 000	14 796 801	18 029 000	2 851 895	-	-	-	-	-	-	2 400 000	260 535
Greater Letaba	72 204 000	36 772 830	17 170 000	7 255 175	-	-	-	-	-	-	2 000 000	170 058
Greater Tzaneen	111 062 000	26 615 745	23 930 000	1 212 771	-	-	-	-	-	-	2 000 000	225 640
Maruleng	40 913 000	2 746 230	5 848 000	-	-	-	-	-	-	-	1 850 000	1 117 331
Mopani	524 667 000	47 890 793	-	-	-	-	2 476 000	-	-	-	3 000 000	3 000 000
Total	857 150 000	131 393 079	69 791 000	11 319 841	-	-	2 476 000	-	-	-	14 350 000	583 056
Elias Motsoaledi	74 314 000	41 583 471	17 544 000	5 629 916	-	-	-	-	-	-	2 850 000	1 051 420
Ephraim Mogale	48 796 000	12 871 238	614 000	-	-	-	-	-	-	-	3 100 000	88 247
Tubatse Fetakgomo	109 304 000	20 020 611	24 122 000	711 270	-	-	-	-	-	-	2 550 000	396 855
Makhuduthamaga	72 858 000	9 503 002	12 431 000	-	-	-	-	-	-	-	1 720 000	195 152
Sekhukhune	548 555 000	61 130 379	-	-	-	-	2 571 000	-	-	-	2 400 000	279 256
Total	853 827 000	145 108 701	54 711 000	6 341 186	-	-	2 571 000	-	-	-	12 620 000	2 010 930
Makhado	105 490 000	41 401 428	12 506 000	568 549	-	-	-	-	-	-	1 950 000	616 703
Musina	33 559 000	-	-	-	-	-	-	-	-	-	3 000 000	-
Collins Chabane	96 519 000	30 278 014	19 105 000	2 897 934	-	-	-	-	-	-	2 550 000	274 000
T hulamela	117 147 000	60 195 116	14 617 000	-	16 425 000	2 257 223	-	-	-	-	1 700 000	86 536
Vhembe	594 505 000	64 754 774	-	-	-	-	2 524 000	651 594	-	-	3 000 000	86 779
Total	947 220 000	196 629 332	46 228 000	3 466 483	16 425 000	2 257 223	2 524 000	651 594	-	-	12 200 000	1 064 018
Bela bela	29 632 000	7 476 381	20 315 000	1 659 351	-	-	-	-	-	-	1 700 000	1 148 825
Lephalale	50 425 000	877 553	-	-	-	-	-	-	-	-	1 700 000	81 417
Mogalakwena	182 540 000	62 883 156	12 976 000	1 166 788	-	-	-	-	-	-	2 100 000	108 507
Modimolle-Mookgopong	54 550 000	12 135 312	10 231 000	-	-	-	-	-	-	-	2 650 000	143 071
Thabazimbi	38 157 000	-	-	-	-	-	-	-	-	-	3 100 000	-
Waterberg	-	-	-	-	-	-	2 393 000	-	-	-	1 000 000	-
Total	355 304 000	83 372 402	43 522 000	2 826 139	-	-	2 393 000	-	-	-	12 250 000	1 481 820

Source: National Treasury Local Government Database

Direct Grants - 2

R '000	Expanded Public Works Programme Integrated Grant (Municipality)		Infrastructure Skills Development Grant		Energy Efficiency and Demand Side Management		Municipal Disaster Grant		Total Direct Grants	
	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality
Blouberg	2 005 000	1 148 683	-	-	-	-	-	-	56 174 000	9 648 865
Capricorn	2 773 000	32 389	-	-	-	-	-	-	272 713 000	50 823 577
Lepelle-Nkumpi	1 756 000	-	-	-	5 000 000	-	-	-	72 073 000	13 901 136
Molemole	1 386 000	-	-	-	-	-	-	-	66 436 000	-
Polokwane	6 117 000	842 996	8 000 000	1 098 892	-	-	-	-	754 867 000	146 593 576
Total	14 037 000	2 024 068	8 000 000	1 098 892	5 000 000	-	-	-	1 222 263 000	220 967 154
Ba-phalaborwa	1 769 000	-	-	-	-	-	-	-	41 955 000	3 214 060
Greater Giyani	3 348 000	-	-	-	4 000 000	-	-	-	89 192 000	17 909 231
Greater Letaba	1 874 000	1 216 626	-	-	5 000 000	600 000	-	-	89 374 000	46 014 689
Greater Tzaneen	5 011 000	-	-	-	5 000 000	217 744	-	-	134 992 000	28 271 900
Maruleng	1 616 000	214 433	-	-	-	-	-	-	46 761 000	4 077 994
Mopani	6 799 000	4 587 664	-	-	-	-	-	-	529 619 000	49 478 457
Total	20 417 000	6 018 723	-	-	14 000 000	817 744	-	-	978 184 000	148 966 331
Elias Motsoaledi	2 609 000	1 129 268	-	-	4 000 000	-	-	-	91 858 000	49 394 075
Ephraim Mogale	1 549 000	418 926	-	-	-	-	-	-	49 410 000	13 378 411
Tubatse Fetakgomo	1 742 000	857 363	-	-	-	-	-	-	133 426 000	21 986 099
Makhuduthamaga	2 348 000	501 999	-	-	-	-	-	-	85 289 000	10 200 153
Sekhukhune	10 676 000	698 017	-	-	-	-	-	-	553 697 000	62 107 652
Total	18 924 000	3 605 573	-	-	4 000 000	-	-	-	946 653 000	157 066 390
Makhado	2 560 000	639 999	-	-	-	-	-	-	117 996 000	43 226 679
Musina	1 975 000	-	-	-	-	-	-	-	33 559 000	-
Collins Chabane	1 725 000	-	-	-	-	-	-	-	115 624 000	33 449 948
Thulamela	3 683 000	920 000	7 000 000	1 525 719	4 000 000	-	-	-	148 189 000	64 984 594
Vhembe	5 114 000	2 363 599	4 800 000	633 100	-	-	-	-	599 553 000	68 489 846
Total	15 057 000	3 923 598	11 800 000	2 158 819	4 000 000	-	-	-	1 055 454 000	210 151 067
Bela bela	1 502 000	653 743	-	-	-	-	-	-	49 947 000	10 938 300
Lephalale	1 311 000	13 760	-	-	4 000 000	-	-	-	50 425 000	972 730
Mogalakwena	1 610 000	24 951	-	-	-	-	-	-	195 516 000	64 183 402
Modimolle-Mookgopong	1 641 000	538 616	-	-	-	-	-	-	64 781 000	12 816 999
Thabazimbi	1 360 000	-	-	-	-	-	-	-	38 157 000	-
Waterberg	1 200 000	-	-	-	-	-	-	-	4 786 000	-
Total	8 624 000	1 231 070	-	-	4 000 000	-	-	-	426 093 000	88 911 431

Source: National Treasury Local Government Database

Schedule 5B Grants

R '000	Regional Bulk Infrastructure Grant (Schedule 5B)		Water Services Infrastructure Grant (Schedule 5B)		Total (Schedule 5B)	
	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality
Blouberg	-	-	-	-	-	-
Capricorn	-	-	107 000 000	28 365 143	107 000 000	28 365 143
Lepelle-Nkumpi	-	-	-	-	-	-
Molemole	-	-	-	-	-	-
Polokwane	126 013 000	-	76 000 000	13 013 130	202 013 000	13 013 130
Total	126 013 000	-	183 000 000	41 378 273	309 013 000	41 378 273
Ba-phalaborwa	-	-	-	-	-	-
Greater Giyani	-	-	-	-	-	-
Greater Letaba	-	-	-	-	-	-
Greater Tzaneen	-	-	-	-	-	-
Maruleng	-	-	-	-	-	-
Mopani	-	-	47 998 000	105 419 786	47 998 000	105 419 786
Total	-	-	47 998 000	105 419 786	47 998 000	105 419 786
Elias Motsoaledi	-	-	-	-	-	-
Ephraim Mogale	-	-	-	-	-	-
Tubatse Fetakgomo	-	-	-	-	-	-
Makhuduthamaga	-	-	-	-	-	-
Sekhukhune	-	-	43 963 000	-	43 963 000	-
Total	-	-	43 963 000	-	43 963 000	-
Makhado	-	-	-	-	-	-
Musina	-	-	-	-	-	-
Collins Chabane	-	-	-	-	-	-
Thulamela	-	-	-	-	-	-
Vhembe	-	-	78 605 000	30 622 353	78 605 000	30 622 353
Total	-	-	78 605 000	30 622 353	78 605 000	30 622 353
Bela bela	-	-	45 000 000	9 247 769	45 000 000	9 247 769
Lephalale	-	-	39 147 000	30 947 214	39 147 000	30 947 214
Mogalakwena	-	-	46 000 000	16 151 957	46 000 000	16 151 957
Modimolle-Mookgopong	-	-	-	-	-	-
Thabazimbi	-	-	-	-	-	-
Waterberg	-	-	-	-	-	-
Total	-	-	130 147 000	56 346 940	85 147 000	47 099 171

Source: National Treasury Local Government Database

Schedule 6B Grants

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

Source: National Treasury Local Government Database