



LIMPOPO
PROVINCIAL GOVERNMENT
REPUBLIC OF SOUTH AFRICA

PROVINCIAL TREASURY

**Consolidated MFMA Section 71 report for the quarter ending
31 December 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 consolidated statement on the state of municipalities' budgets per

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

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

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

4 Key highlights – For December 2024

- **Billed Revenue**

The overall year to date (December 2024) provincial operating revenue performance was reported as R16.209 billion or 106 percent of the year-to-date operating revenue budget of R15.340 billion.

- **Conditional Grants Spending**

(Disclaimer- Grants Spending Excludes Sch 6 B Grants)

The year-to-date Grant spending was at 44 percent, which is R2.306 billion spending against R5.239 billion annual budget allocation.

- **Capital Expenditure**

Overall actual capital expenditure stood at 89 percent of the year-to-date budget of R3.411 billion. None of the municipalities in the district exceeded the year-to-date budget.

- **Debtors/Accounts Receivables**

The debtors' book for municipalities in the province stood at R20.783 billion with 91 percent of the amount over 90 days and thus unlikely to be collectable. Mopani district has the Highest Debtors reported at R5.590 billion with Sekhukhune district reporting the

lowest at R1.557 billion, however, the total amount reported may be understated as total debtors amount for Makhuduthamaga, in the Sekhukhune District, is reported negative balances of R115.6 million in “other Debtors” and only R1.1 million as total outstanding debtors 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 72 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 7 percent (R177.152 million) is due to creditors under 0 to 30 days with 86 percent (R2.196 billion) being debt over 90 days. The creditors category with the highest debt reported is bulk electricity at 49 percent (R1.244 billion) followed by trade creditors at 43 percent (R1.107 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 80 percent (R2.031 billion) of total creditors. Capricorn district reported the lowest average creditors at 0 percent (R11 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-one percent of capital expenditure is funded from National Transfers. Municipalities cannot afford to take up loans to fund their capital expenditures due to the inability to afford the repayments as well as declining cash flows. The municipalities that can afford to take up borrowing show no appetite due to the volatile economy where the risk of reduction in the equitable share is an ever-present danger. Appendix – 3 provides detail information on the funding mix used for the capital expenditure.

- Repairs and Maintenance

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

- Usage of the Financial Systems

Inaccurate and incomplete reporting is observed within municipalities in the province as the financial systems are not optimally used and in certain instances, inadequate integration of the sub-systems into the main financial system and over reliance on system vendors to populate municipal performance information. This results in the in-year reporting being distorted from the initial budget targets and significant adjustments of figures during AFS preparations. 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 31 December 2024.

Table 1: MSCOA - Summary - Upload and Segment Validation

M03	Phase 1 Outstanding	Phase 1 Segment Errors	Phase 2 Submission Errors	Total	Segment Correct Percent
IMQ2	0	0	0	27	100
CR06	0	0	0	27	100
DB06	0	0	0	27	100
BMQ2	0	0	0	27	100
M06	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 six-month period ending December 2024 in the 2024/25 financial year. The consolidated report assesses the in-year financial performance of the municipalities against the budgeted revenue and expenditure. The assessment of the in-year financial performance is based on the s71 returns which include capital and operating budgets as well as debtors, creditors, cash flow and grants that were submitted by municipalities. The focus of this assessment is on the credible implementation of municipal budgets in relation to the IDP and SDBIP objectives.

6.1 Consolidated Budget Performance

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

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

Summary - Table C4 Quarterly Budgeted Financial Performance (All) for 2nd Quarter ended 31 December 2024

Description	Ref	2023/24	Budget year 2024/25								
		Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
R thousands											
Revenue											
Exchange Revenue											
Service charges - Electricity		4 234 879	5 385 640	5 385 640	1 167 920	1 156 416	2 324 335	2 806 318	(481 983)	(17.17)	5 385 640
Service charges - Water		1 213 014	1 898 287	1 898 287	337 892	335 682	673 574	936 732	(263 158)	(28.09)	1 898 287
Service charges - Waste Water Management		391 078	338 492	338 492	100 244	98 624	198 868	169 243	29 624	17.50	338 492
Service charges - Waste Management		464 682	513 953	513 953	121 278	123 176	244 454	256 906	(12 452)	(4.85)	513 953
Sale of Goods and Rendering of Services		114 189	430 740	430 740	24 405	43 335	67 740	197 357	(129 616)	(65.68)	430 740
Agency services		150 037	188 996	188 996	21 073	19 065	40 137	96 088	(55 950)	(58.23)	188 996
Interest		47 269	41 299	41 299	14 456	8 185	22 641	23 685	(1 044)	(4.41)	41 299
Interest earned from Receivables		785 016	677 051	677 051	192 173	192 627	384 800	343 706	41 094	11.96	677 051
Interest earned from Current and Non Current Assets		551 886	501 083	501 083	228 011	77 816	305 826	247 334	58 492	23.65	501 083
Dividends		442			120		120		120		
Rent on Land		775	985	985	305	295	600	493	107	21.81	985
Rental from Fixed Assets		60 728	30 519	30 519	8 419	14 047	22 466	14 985	7 481	49.92	30 519
Licence and permits		68 627	87 637	87 637	22 896	17 795	40 691	44 860	(4 169)	(9.29)	87 637
Operational Revenue		192 954	260 589	260 589	18 881	29 266	48 147	130 473	(82 326)	(63.10)	260 589
Non-Exchange Revenue											
Property rates		2 471 923	2 744 219	2 744 219	721 083	664 309	1 385 392	1 371 676	13 716	1.00	2 744 219
Surcharges and Taxes		17 205	315	315	54	25	80	158	(78)	(49.50)	315
Fines, penalties and forfeits		261 721	247 420	247 420	35 204	18 963	54 167	123 044	(68 877)	(55.98)	247 420
Licences or permits		58 793	40 489	40 489	4 708	7 119	11 827	20 267	(8 441)	(41.65)	40 489
Transfer and subsidies - Operational		13 465 995	14 233 019	14 342 208	5 637 494	4 525 278	10 162 772	8 408 813	1 753 959	20.86	14 342 208
Interest		384 670	287 457	287 457	102 477	109 493	211 970	145 694	66 276	45.49	287 457
Fuel Levy											
Operational Revenue		3 578			1 681	1 602	3 284		3 284		
Gains on disposal of Assets		7 257	6 048	6 048	107	17	124	3 024	(2 900)	(95.90)	6 048
Other Gains		576 304			3 134	(574)	2 560		2 560		
Discontinued Operations		317				2 694	2 694		2 694		
Total Revenue (excluding capital transfers and contributions)		25 523 340	27 914 239	28 023 428	8 764 013	7 445 256	16 209 269	15 340 856	868 413	5.66	28 023 428
Expenditure											
Employee related costs		7 496 091	8 392 637	8 397 247	1 817 970	1 930 533	3 748 503	4 203 659	(455 156)	(10.83)	8 397 247
Remuneration of councillors		585 113	635 330	635 330	135 372	184 717	320 090	314 527	5 563	1.77	635 330
Bulk purchases - electricity		3 436 899	3 848 342	3 848 342	1 063 370	758 896	1 822 266	1 966 589	(144 323)	(7.34)	3 848 342
Inventory consumed		1 771 517	1 786 977	1 786 977	382 436	424 372	806 808	898 611	(91 803)	(10.22)	1 786 977
Debt impairment		1 640 837	1 453 984	1 453 984	26 859	62 905	89 765	618 149	(528 385)	(85.48)	1 453 984
Depreciation and amortisation		3 344 696	2 491 607	2 491 607	587 018	748 683	1 335 701	1 232 619	103 082	8.36	2 491 607
Interest		319 340	221 705	218 705	13 273	10 616	23 888	108 740	(84 852)	(78.03)	218 705
Contracted services		4 676 317	4 576 699	4 627 080	1 107 425	1 412 820	2 520 245	2 349 126	171 119	7.28	4 627 080
Transfers and subsidies		162 040	124 838	159 338	19 912	28 625	48 537	78 654	(30 118)	(38.29)	159 338
Irrecoverable debts written off		620 993	402 553	402 553	32 104	151 421	183 525	197 270	(13 745)	(6.97)	402 553
Operational costs		2 630 861	3 018 162	3 016 007	670 013	714 251	1 384 265	1 509 414	(125 149)	(8.29)	3 016 007
Losses on disposal of Assets		60 533	16 174	16 174	6	12	18	1 757	(1 739)	(99.00)	16 174
Other Losses		199 444	53 342	53 342	418	115	533	11 237	(10 705)	(95.26)	53 342
Total Expenditure		26 944 682	27 022 350	27 106 687	5 856 177	6 427 966	12 284 143	13 490 354	(1 206 211)	(8.94)	27 106 687
Surplus/(Deficit)		(1 421 342)	891 889	916 741	2 907 836	1 017 290	3 925 126	1 850 502	2 074 623	112.11	916 741
Transfers and subsidies - capital (monetary allocations)		5 694 221	5 096 459	5 062 659	897 830	1 366 808	2 264 638	2 456 637	(191 999)	(7.82)	5 062 659
Transfers and subsidies - capital (in-kind)		181 397			3 048	557	3 605		3 605		
Surplus/(Deficit) after capital transfers and contributions		4 454 276	5 988 347	5 979 400	3 808 714	2 384 654	6 193 369	4 307 139	1 886 229	43.79	5 979 400
Income Tax											
Surplus/(Deficit) after income tax		4 454 276	5 988 347	5 979 400	3 808 714	2 384 654	6 193 369	4 307 139	1 886 229	43.79	5 979 400
Share of Surplus/Deficit attributable to Joint Venture											
Share of Surplus/Deficit attributable to Minorities											
Surplus/(Deficit) attributable to municipality		4 454 276	5 988 347	5 979 400	3 808 714	2 384 654	6 193 369	4 307 139	1 886 229	43.79	5 979 400
Share of Surplus/Deficit attributable to Associate											
Intercompany/Parent subsidiary transactions		558									
Surplus/(Deficit) for the year		4 454 834	5 988 347	5 979 400	3 808 714	2 384 654	6 193 369	4 307 139	1 886 229	43.79	5 979 400

Source: National Treasury Local Government Database

For the six-month period ending 31 December 2024, Consolidated Total Revenue (excluding capital transfers and contributions) of R16.209 billion was recognised against Year-to-Date (YTD) budget of R15.340 billion. During the same period Consolidated

Expenditure was reported at R12.284 billion against the YTD budget of R13.490 billion. The consolidated net surplus for the six-month period, after capital transfers and contributions was R6.193 billion.

6.1.1 Operating Revenue

The data strings submitted shows that Transfers reported the highest source of revenue at 63 percent of the total operating revenue at a rand value of R10.162 billion.

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

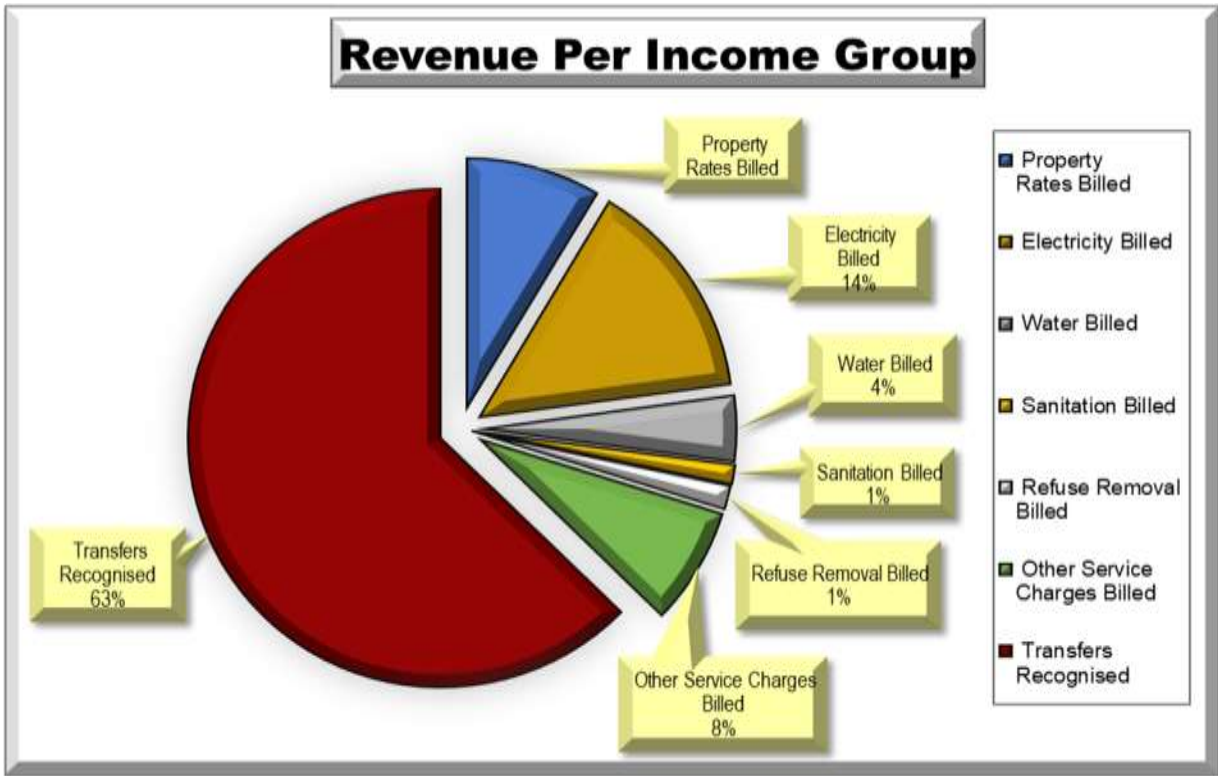
Table 3: Total Revenue contribution per Income Source

Rating	Revenue Source	R thousands	Percent
1	Transfers Recognised	10 162 772 431	63%
2	Electricity Billed	2 324 335 290	14%
3	Property Rates Billed	1 385 391 882	9%
4	Other Service Charges Billed	1 219 873 198	8%
5	Water Billed	673 574 351	4%
6	Refuse Removal Billed	244 453 876	2%
7	Sanitation Billed	198 867 771	1%
Totals		16 209 268 799	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 31 December 2024, total operating expenditure amounted to R12.284 billion or 91 percent against the year-to-date budget of R13.490 billion. The consolidated actual Employee related cost is less than the budget by R455 million, and Electricity bulk purchases (less by R144 million), Inventory Consumables (down by R92 million), Contracted services (more by R171 million). It will be important for the various municipalities to review these expenditure items to verify the correctness prior submission to any reporting structure.

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

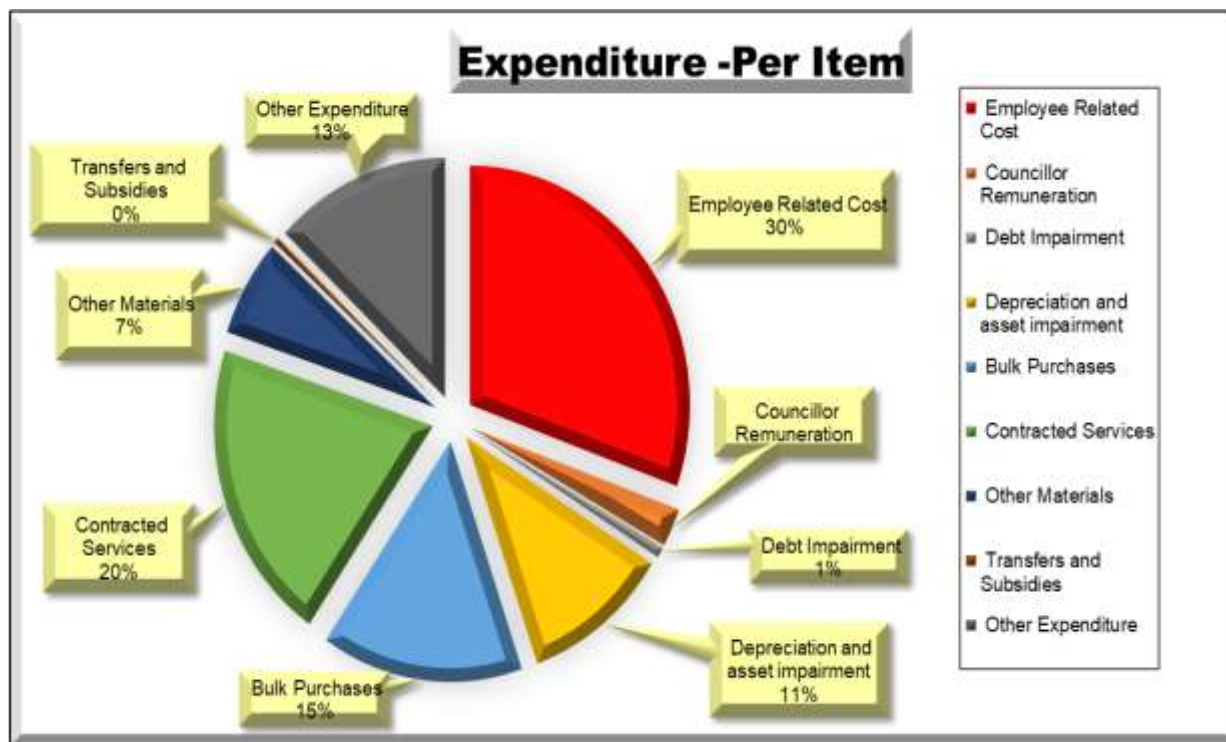
Table 4: Total expenditure contribution per Expenditure Type

Rating	Expenditure Item	R thousands	Percent
1	Employee Related Cost	3 748 503 304	31%
2	Contracted Services	2 520 245 160	21%
3	Bulk Purchases	1 822 266 179	15%
4	Other Expenditure	1 592 228 266	13%
5	Depreciation and asset impairment	1 335 701 211	11%
6	Inventory Consumed	806 808 232	7%
7	Councilor r Remuneration	320 089 558	3%
8	Transfers and Subsidies	48 536 800	0%
9	Debt Impairment	89 764 515	1%
Totals		12 284 143 225	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 December 2024 with consolidated surplus cash and cash equivalent of R13.137 billion. The Cash and cash equivalents at beginning of the year were R5.228 billion. A net increase in cash and cash equivalents of R7.504 billion was realised. The Cash flow data strings however remains a cause of concern on accuracy of figures uploaded to the National Treasury database and is not balancing.

6.2 Financial Performance – District Breakdown

This section summarises the revenue and expenditure performance per district.

6.2.1 Operating Revenue per district

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

Table 5: Operating Revenue per district

Operating Revenue Per District -M06 December 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	3 907 601	4 251 788	109%	781 121	155 005	91 416	86 682	331 081	411 347	2 395 137
Mopani	5 840 065	5 840 065	2 919 034	3 524 747	121%	566 444	72 034	21 417	45 279	235 347	340 839	2 243 386
Sekhukhune	4 062 372	4 062 372	2 154 668	2 631 335	122%	116 715	51 556	7 821	23 287	177 886	198 247	2 055 824
Vhembe	5 572 951	5 572 951	3 978 798	3 404 747	86%	316 785	155 105	745	33 718	244 047	153 285	2 501 061
Waterberg	4 692 517	4 692 517	2 380 756	2 396 652	101%	543 271	239 874	77 469	55 489	231 512	281 673	967 365
Totals	27 914 239	28 023 428	15 340 856	16 209 269	106%	2 324 335	673 574	198 868	244 454	1 219 873	1 385 392	10 162 772

Source: National Treasury Local Government Database

As at 31 December 2024 the original total operating revenue budget for the province stood at R28.023 billion. The year-to-date revenue budget stands at R15.341 billion as at 31 December 2024 of which R16.209 billion (106%) was realised.

Sekhukhune district municipalities realised the highest year-to-date revenue against its budget at 122 percent of the year to date. The second highest revenue raised was by Mopani district at 121 percent with Capricorn, Waterberg and Vhembe respectively recording 109, 101 & 86 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 -M06 December 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	3 784 237	3 521 157	93%	866 195	86 791	-	652 605	590 827	735 780	187 972	10 089	390 898
Mopani	5 713 569	5 713 569	2 296 346	2 569 543	112%	744 295	76 018	8 153	281 469	422 780	466 510	251 581	20 604	298 133
Sekhukhune	3 860 738	3 860 738	1 922 575	1 809 578	94%	568 382	66 656	-	69 864	101 478	481 244	210 741	8 103	303 109
Vhembe	5 222 040	5 222 040	2 609 240	2 280 581	87%	899 372	63 169	56 951	233 076	232 051	486 631	48 326	7 709	253 295
Waterberg	4 630 893	4 628 736	2 318 296	2 103 284	91%	670 259	27 455	24 660	98 688	475 130	350 080	108 188	2 032	346 792
Total	27 022 350	27 106 687	12 930 693	12 284 143	95%	3 748 503	320 090	89 765	1 335 701	1 822 266	2 520 245	806 808	48 537	1 592 228

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 R12.930 billion as at 31 December 2024 of which R12.284 billion was realised. Operating Expenditure per municipality is shown in Appendix – 2.

Mopani district spent the highest expenditure in relation to its year-to-date budget at 112 percent. The second highest expenditure was by Sekhukhune at 94 percent. Capricorn, Waterberg, and Vhembe respectively recorded 93, 91 and 87 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 -M06 December 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
Mopani	1 298 208	1 298 208	648 705	650 526	100%	22 459	291 554	698	8 545	32 147	15 625	279 498
Sekhukhune	1 397 818	1 397 818	686 270	600 796	88%	14 339	220 879	-	33 659	12 773	5 244	313 902
Vhembe	1 604 006	1 604 006	805 074	690 329	86%	46 006	244 046	36 264	3 193	47 534	25 328	287 958
Waterberg	932 498	932 498	466 599	375 829	81%	26 262	210 123	40 023	8 888	5 521	4 462	80 549
Total	6 833 346	6 818 011	3 411 371	3 028 298	89%	114 273	1 310 566	145 340	59 713	119 602	70 869	1 207 934

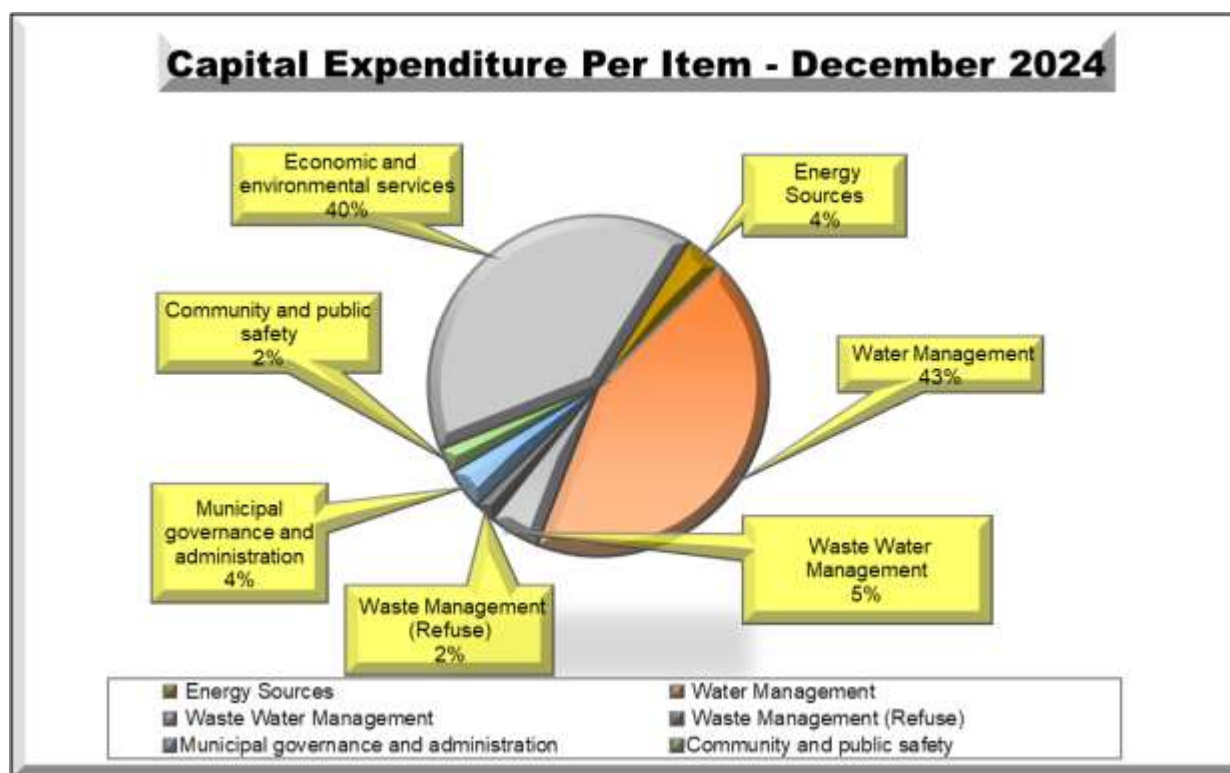
Source: National Treasury Local Government Database

The original capital budget for municipalities in the province stood at R6.833 billion with a reported year-to-date adjusted capital budget of R3.411 billion. Actual year-to-date spending stands at R3.028 billion being 89 percent of the year-to-date budget.

Mopani district reflected the highest capital expenditure against the budget at 100 percent with Capricorn and Sekhukhune districts respectively recording the second highest capital expenditure against the budget at 88 percent. Vhembe and Waterberg respectively recorded 86 & 81 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

Water management makes up the largest portion of the year-to-date capital expenditure at 43 percent. Economic and Environmental services which comprises of expenditure that relates to road transport, environmental protection, planning and development recorded the second highest at 40 percent with Waste-Water Management recording the third highest at 5 percent, Municipal Governance and Administration & Energy Sources both equally recording the fourth highest at 4 percent, Community and public safety & Waste Management (Refuse) both recording the lowest at 2 percent.

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

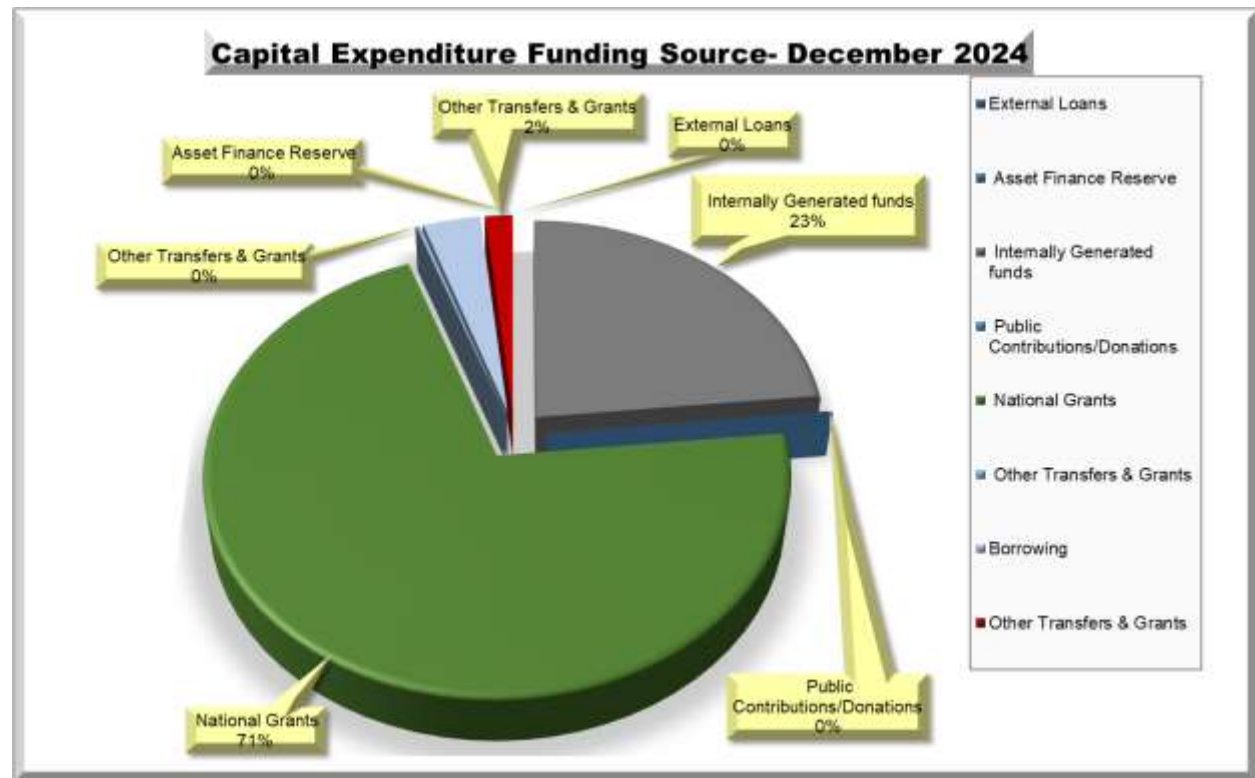
Table 8: Source of Finance for Capital Expenditure

Capital Sources of Finance per District - M06 December 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 Grants	Other Transfers & Grants	
Mopani	1 298 208	1 298 208	648 705	650 526	100%	154 441	390 028	-	106 057	-	-
Sekhukhune	1 397 818	1 397 818	686 270	600 796	88%	137 714	409 069	6 984	-	107	43 006
Vhembe	1 604 006	1 604 006	805 074	690 329	86%	206 922	479 520	-	-	-	-
Waterberg	932 498	932 498	466 599	375 829	81%	13 149	362 680	-	-	-	-
Total	6 833 346	6 818 011	3 142 637	3 028 298	96%	708 226	2 156 115	6 984	106 057	107	43 006

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 23 percent (R708.226 million) of the year-to-date actual capital funding of R3.028 billion with grants making up 71 percent (R2.156 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

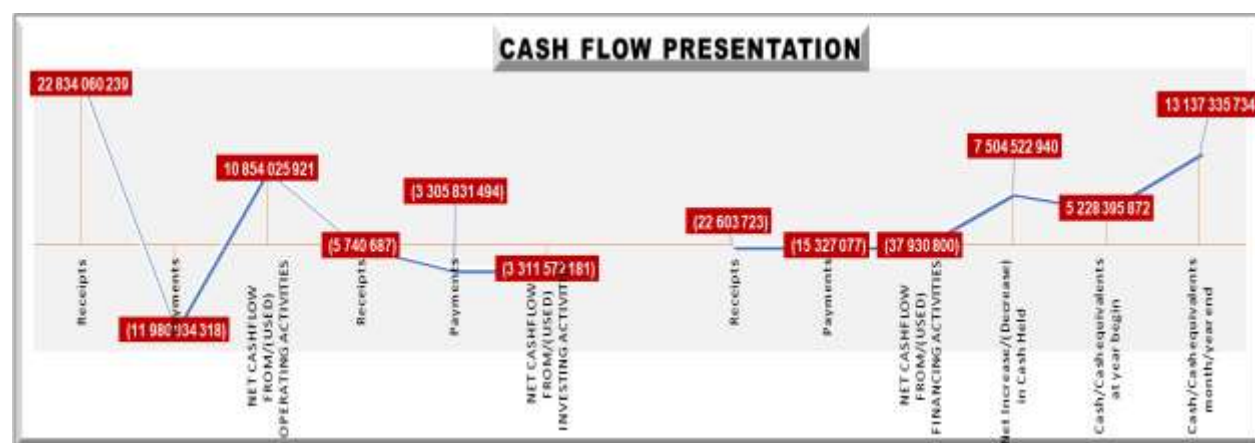
Table 9: Cash Flow

Cashflow M01 December 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	5 493 603	(3 442 650)	2 050 953	(439)	(789 913)	(790 352)	-	-	-	1 260 601	2 091 379	3 336 033
Mopani	6 858 789	(2 325 941)	4 532 847	(373)	(711 678)	(712 051)	-	(10 200)	(10 200)	3 810 597	463 447	4 572 609
Sekhukhune	3 260 736	(2 584 921)	675 815	(2 684)	(558 833)	(561 517)	(22 550)	(5 127)	(27 677)	86 621	976 689	1 062 743
Vhembe	4 210 143	(1 849 754)	2 360 389	(2 245)	(829 051)	(831 296)	-	-	-	1 529 092	1 672 362	3 198 694
Waterberg	3 010 789	(1 776 768)	1 234 022	-	(416 356)	(416 356)	(54)	-	(54)	817 612	24 519	967 258
Total	22 834 060	(11 980 034)	10 854 026	(5 741)	(3 305 831)	(3 311 572)	(22 604)	(15 327)	(37 931)	7 504 523	5 228 396	13 137 336

Source: National Treasury Local Government Database

Figure 5: Cash flow Statement



Source: National Treasury Local Government Database

The cash flow mapping 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 beginning of the year was R5.228 billion. A net increase in cash and cash equivalents amounting to R7.504 billion was realised during the period under review. It is noted however that the cash flow balance is out of balance by R404.416 million.

6.2.5 Debt Management

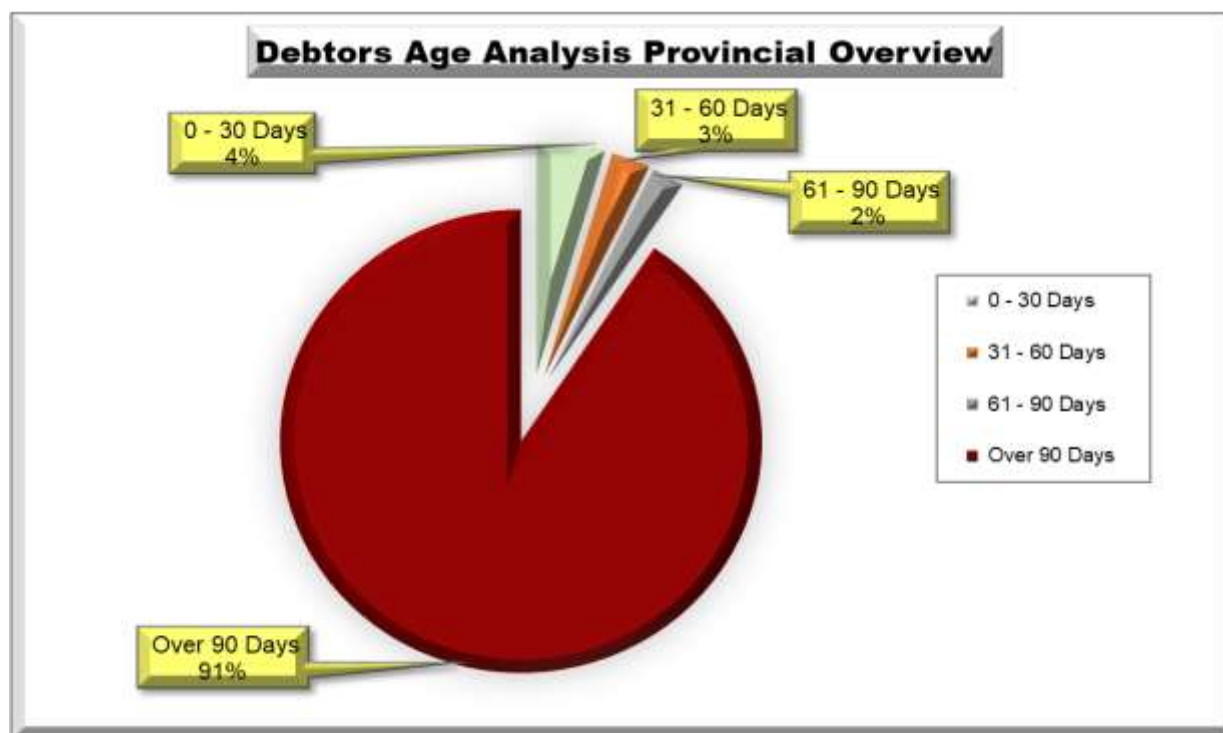
Table 10: Debtors Age Analysis

Debtors Detail - M06 December 2024

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total
	Total	%	Total	%	Total	%	Total	%	Total
Capricorn	227 597	5%	105 156	2%	86 790	2%	3 982 819	90%	4 402 362
Mopani	251 661	5%	111 501	2%	96 933	2%	5 129 999	92%	5 590 094
Sekhukhune	85 387	5%	50 952	3%	42 784	3%	1 378 615	89%	1 557 738
Vhembe	139 959	3%	93 262	2%	93 226	2%	3 801 339	92%	4 127 786
Waterberg	235 226	5%	176 997	3%	138 020	3%	4 555 093	89%	5 105 336
Total	939 830	5%	537 868	3%	457 753	2%	18 847 865	91%	20 783 316

Source: National Treasury Local Government Database

Figure 6: Debtors Age Analysis - Provincial Overview



Source: National Treasury Local Government Database

Figure 6 reveals that 91 percent of the customers have been outstanding for a period over 90 days. This is an indication that municipalities do not effectively implement debt and credit control policies to collect debt due. The districts with most debtors over 90 days are Mopani and Vhembe both at 92 percent, followed by Capricorn at 90 percent. Waterberg and Sekhukhune are both at 89 percent.

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

Table 11: Debtors by Customer per district

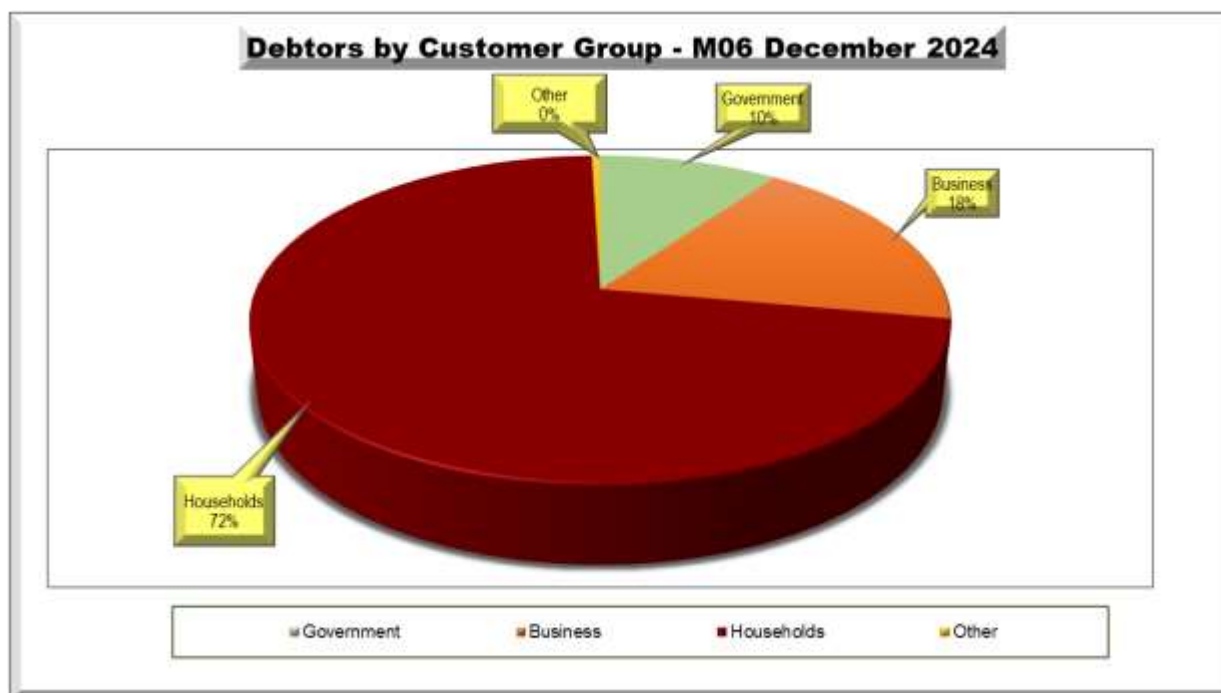
Debtors by Customer Group - M06 December 2024

R thousands	Government		Business		Households		Other		Total
	Total	%	Total	%	Total	%	Total	%	
Capricorn	596 788	14%	524 877	12%	3 277 177	74%	3 520	0	4 402 362
Mopani	404 977	7%	1 053 852	19%	3 923 444	70%	207 821	4%	5 590 094
Sekhukhune	224 526	14%	551 719	35%	897 075	58%	(115 582)	-7%	1 557 738
Vhembe	425 814	10%	688 114	17%	3 013 858	73%	0	0%	4 127 786
Waterberg	411 709	8%	910 328	18%	3 781 161	74%	2 138	0%	5 105 336
Total	2 063 814	10%	3 728 890	18%	14 892 715	72%	97 897	1%	20 783 316

Source: National Treasury Local Government Database

Table 11 indicates that the total debtors up to the end of December 2024 categorised by customer group amounted to R20.783 billion. Outstanding debtors in respect of Households are the highest at R14.892 billion or 72 percent of the total debtors and government debts due to municipalities amounts to R2.064 billion (10 percent) with business category at R3.728 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 10 percent of the total outstanding debt.
- Total amount reported may be understated as total debtors amount for Makhuduthamaga, in the Sekhukhune District, is reported negative balances of R115.6 million in “other Debtors” and only R1.1 million as total outstanding debtors 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 31 December 2024

Table 12: Creditors Age Analysis per District

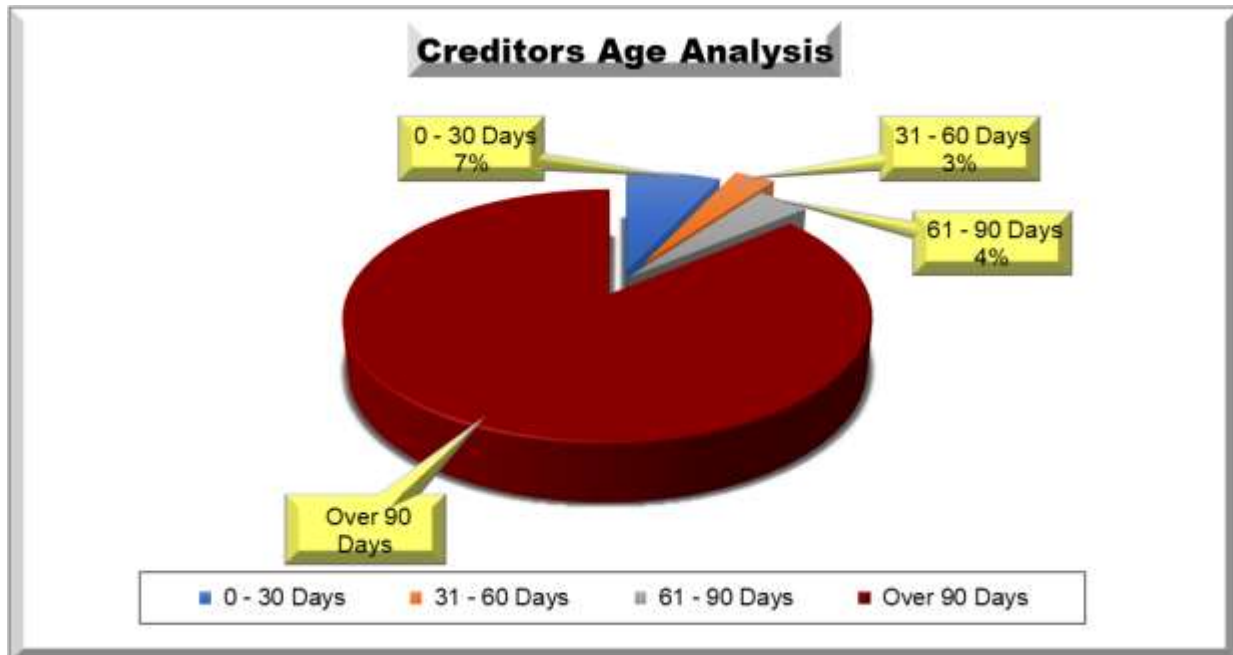
Creditor Age Analysis - M06 December 2024

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total
	Total	%	Total	%	Total	%	Total	%	Total
Capricorn	10 671	97%	25	0%	-	0%	337	3%	11 033
Mopani	42 380	15%	363	0%	478	0%	233 440	84%	276 661
Sekhukhune	30 798	45%	2 797	4%	24 390	36%	10 465	15%	68 450
Vhembe	33 457	20%	33 265	20%	25 440	16%	71 072	44%	163 234
Waterberg	59 846	3%	41 890	2%	49 097	2%	1 881 138	93%	2 031 971
Total	177 152	7%	78 340	3%	99 405	4%	2 196 452	86%	2 551 349

Source: National Treasury Local Government Database

Figure 8 below provides snapshot overview of the Creditors Ageing.

Figure 8: Creditors Age Analysis - Provincial Overview



Source: National Treasury Local Government Database

Table 12 and Figure 8 above indicate that the total creditors as reported for the period ending 31 December 2024 categorised by ageing amounted to R2.551 billion. Outstanding creditors in the bracket “Over 90 days” are the highest at R2.196 billion or 86 percent of the total outstanding creditors.

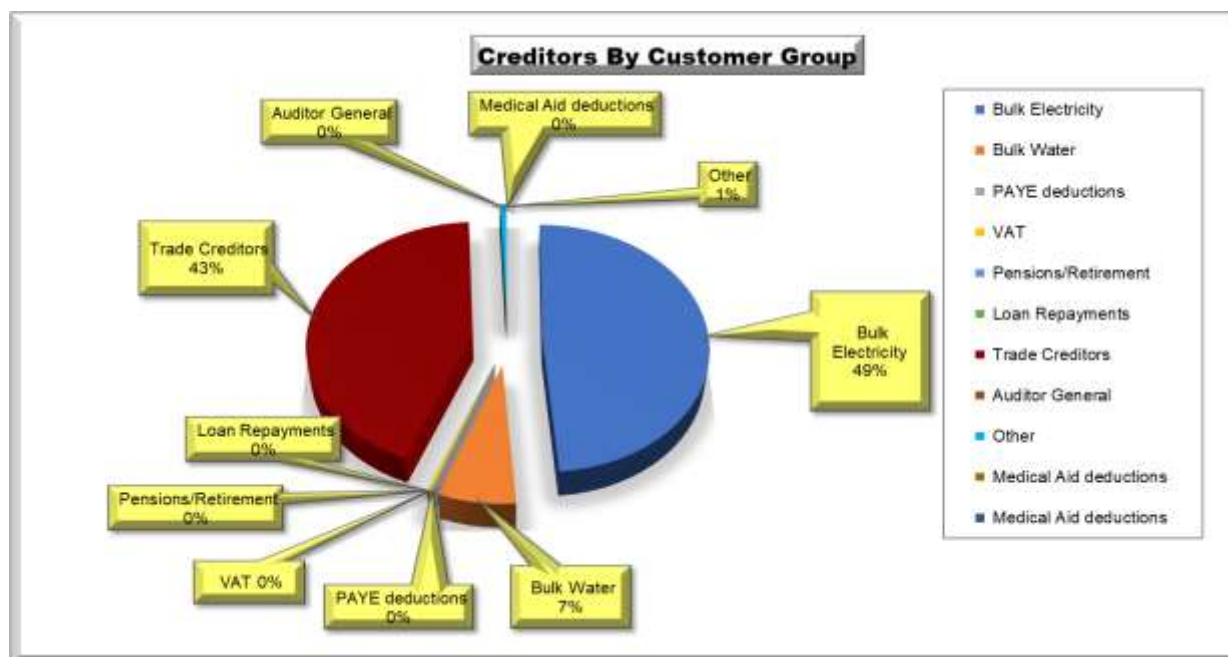
Table 13: Creditors by Customer Group per District

Creditor Age Analysis - M06 December 2024																					
R thousands	Bulk Electricity		Bulk Water		PAYE deductions		VAT		Pensions/Retirement		Repayments		Trade Creditors		Auditor General		Other		Medical Aid Deductions		Total
	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	
Capricorn	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	10 657	97%	-	0.00%	268	2%	108	1%	10 925
Mopani	10 660	4%	88 882	32%	-	0%	-	0%	1	0%	-	0%	171 590	62%	-	0.00%	5 528	2%	-	0%	276 661
Sekukhune	-	0%	47 258	69%	-	0%	-	0%	-	0%	-	0%	9 890	14%	-	0.00%	11 303	17%	-	0%	68 451
Vhembe	-	0%	-	0%	-	0%	6 483	4%	-	0%	-	0%	156 733	96%	18	0.01%	-	0%	-	0%	163 234
Waterberg	1 233 487	61%	39 413	2%	-	0%	-	0%	-	0%	-	0%	759 070	37%	-	0.00%	-	0%	-	0%	2 031 970
Total	1 244 147	49%	175 553	7%	-	0%	6 483	0%	1	0%	-	0%	1 107 940	43.4%	18	0.00%	17 099	1%	108	0%	2 551 349

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 Capricorn, Sekhukhune and Vhembe districts 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

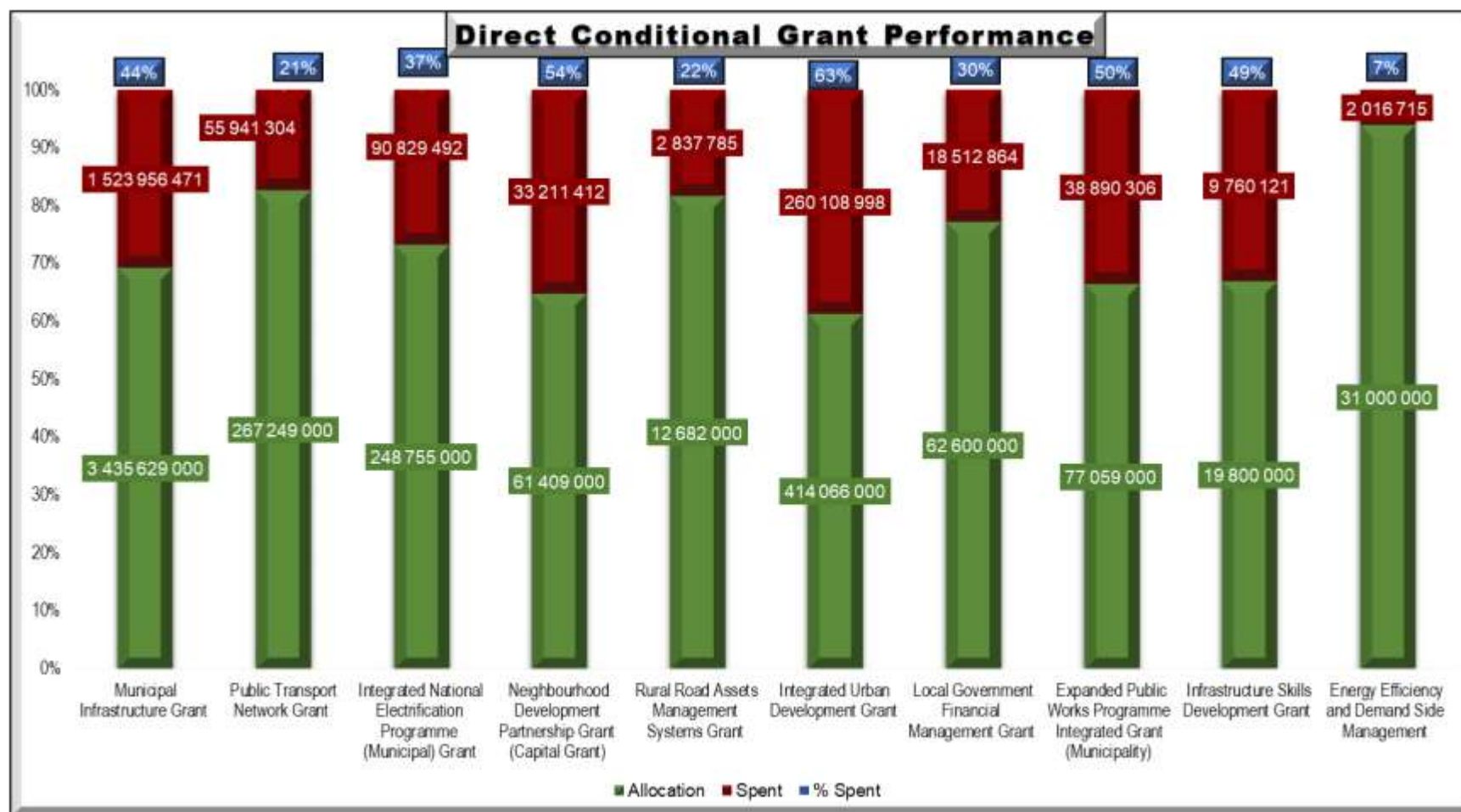
R thousands	Municipal Infrastructure Grant		Public Transport Network Grant		Integrated National Electrification		Neighbourhood Development		Rural Road Assets Management		Integrated Urban Development Grant	
	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent
Capricorn	422 128 000	220 113 315	267 249 000	55 941 304	34 503 000	-	44 984 000	24 291 994	2 718 000	1 044 145	414 066 000	260 108 998
Mopani	857 150 000	335 104 635	-	-	69 791 000	39 651 237	-	-	2 476 000	-	-	-
Sekhukhune	853 827 000	397 580 241	-	-	54 711 000	16 312 998	-	-	2 571 000	755 433	-	-
Vhembe	947 220 000	411 394 243	-	-	46 228 000	22 197 849	16 425 000	8 919 418	2 524 000	1 038 207	-	-
Waterberg	355 304 000	159 764 037	-	-	43 522 000	12 667 408	-	-	2 393 000	-	-	-
Total	3 435 629 000	1 523 956 471	267 249 000	55 941 304	248 755 000	90 829 492	61 409 000	33 211 412	12 682 000	2 837 785	414 066 000	260 108 998

Source: National Treasury Local Government Database

R thousands	Local Government Financial		Expanded Public Works		Infrastructure Skills Development		Energy Efficiency and Demand Side		Municipal Disaster Grant		Total	
	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Allocation
Capricorn	10 000 000	4 018 927	14 037 000	5 472 175	8 000 000	5 145 442	5 000 000	-	-	-	1 222 685 000	552 888 451
Mopani	14 200 000	1 253 888	20 417 000	10 309 543	-	-	14 000 000	927 815	-	-	978 034 000	387 247 118
Sekhukhune	12 500 000	5 378 696	18 924 000	11 666 777	-	-	4 000 000	1 088 900	-	-	946 533 000	433 538 478
Vhembe	12 200 000	3 288 059	15 057 000	8 207 768	11 800 000	4 614 679	4 000 000	-	-	-	1 055 454 000	451 779 012
Waterberg	13 700 000	4 573 294	8 624 000	3 234 043	-	-	4 000 000	-	-	-	427 543 000	180 238 782
Total	62 600 000	18 512 864	77 059 000	38 890 306	19 800 000	9 760 121	31 000 000	2 016 715	-	-	4 630 249 000	2 005 691 841

Source: National Treasury Local Government Database

Figure 10: Conditional Grants

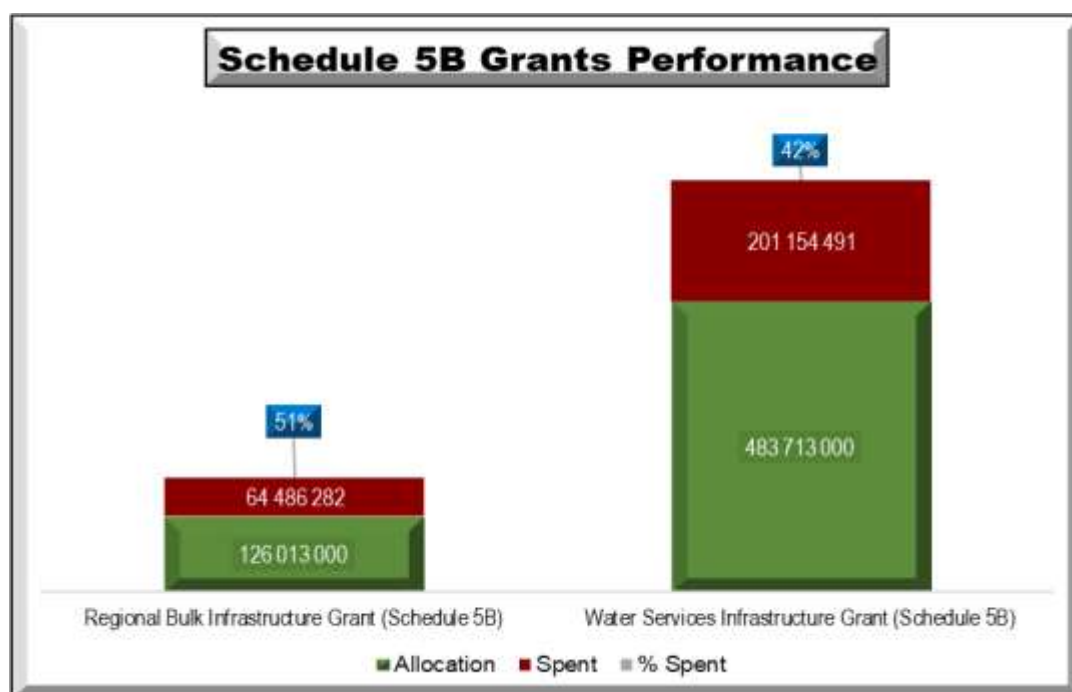


Source: National Treasury Local Government Database

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	64 486	183 000	73 952	309 013	138 438
Mopani	-	-	47 998	17 803	47 998	17 803
Sekhukhune	-	-	43 963	-	43 963	-
Vhembe	-	-	78 605	40 771	78 605	40 771
Waterberg	-	-	130 147	104 234	130 147	104 234
Total	126 013	64 486	483 713	236 761	609 726	301 247

Figure 11: Schedule 5B Grants



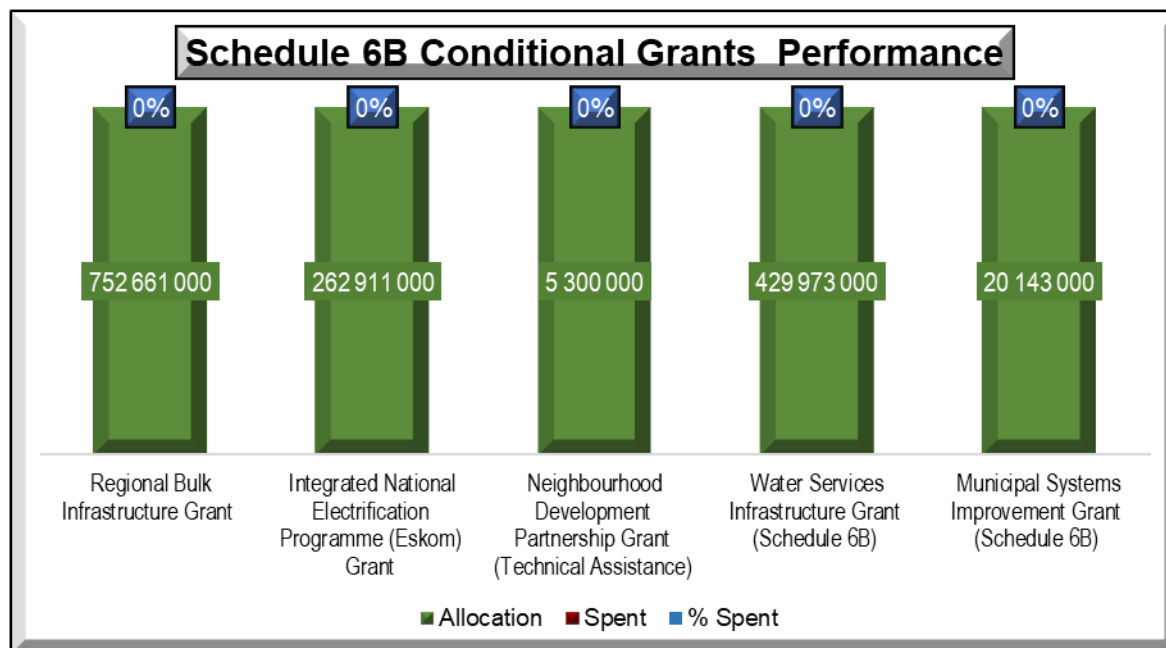
Source: National Treasury Local Government Database

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

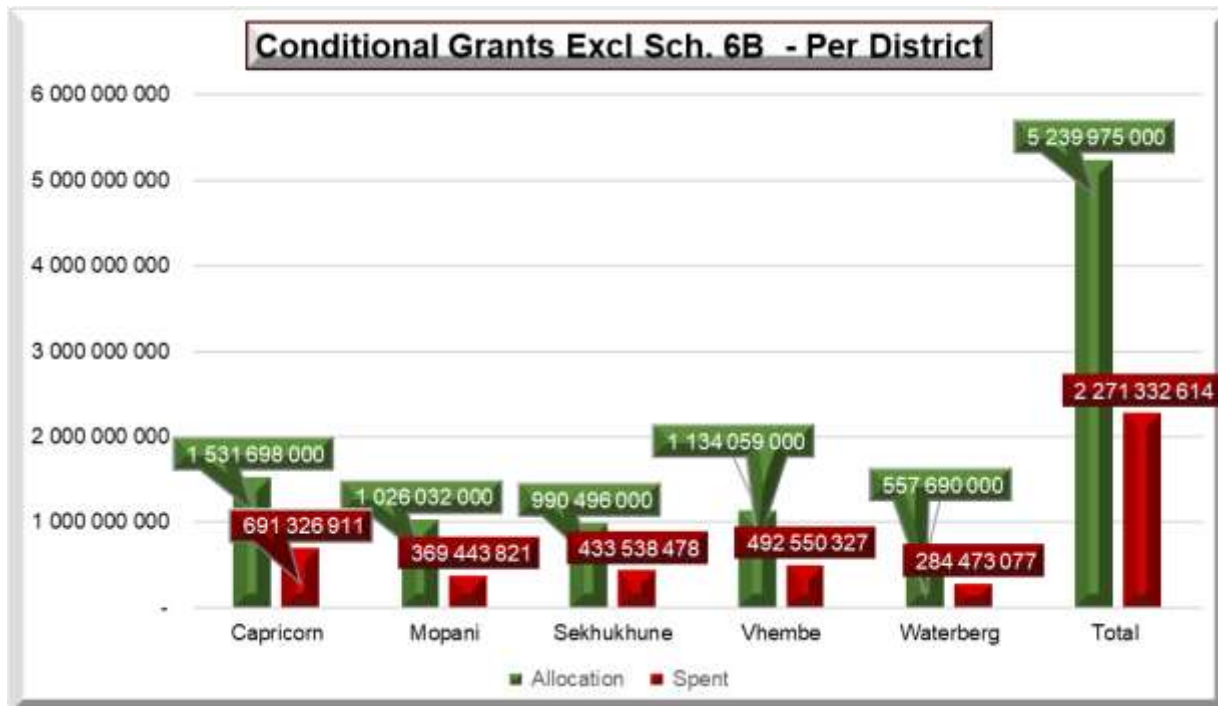
Schedule 6B Grant



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 31 December 2024, the aggregate conditional grants spending stands at 44 percent for direct grants and 49 percent on the Schedule 5B conditional grants.

7 mSCOA - Summary - Upload and Segment Validation

Table 15 below shows the status of Limpopo municipalities' financial submissions and validations for the period ending 31 December 2024.

Table 17: mSCOA uploads

2025 Financial Year			SUBMISSION CODE							
			TABB	PRTA	ORGB	PROR	M01	M02	M03	MCUM
Province: (LP) LIMPOPO										
Ba-Phalaborwa	LIM334	M								
Bela Bela	LIM366	M								
Blouberg	LIM351	L								
Capricorn	DC35	M								
Collins Chabane	LIM345	M								
Elias Motsoape	LIM472	M								
Ephraim Mogale	LIM471	L								
Greater Giyani	LIM331	L								
Greater Letabeng	LIM332	L								
Greater Tzaneen	LIM333	H								
Lepelle-Nkomo	LIM355	L								
Lephalale	LIM362	M								
Makhado	LIM344	M								
Makhuduthamaga	LIM473	L								
Maruleng	LIM335	L								
Modimolle-Mogale	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 Feta	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. mSCoA trainings are provided on a monthly basis through National Treasury office. These trainings are intended to improve mSCoA regulation implementation across all municipalities.

9 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 - M06 December 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	183 053	223 164	122%	20 618	3	7	906	7 895	6 080	185 427	2 227
Capricorn	1 020 467	1 020 467	495 036	700 814	142%	-	23 452	194	-	59 324	-	617 844	-
Lepelle-Nkumpi	739 457	739 457	369 728	302 802	82%	-	2 155	38	3 875	34 515	22 749	230 040	9 430
Molemole	317 793	317 793	158 896	222 376	140%	5 673	-	-	293	27 598	27 898	160 150	764
Polokwane	5 302 511	5 411 700	2 700 887	2 802 633	104%	754 830	129 394	91 177	81 608	143 005	354 620	1 201 677	46 322
Total	7 746 334	7 855 523	3 907 601	4 251 788	109%	781 121	155 005	91 416	86 682	272 338	411 347	2 395 137	58 743
Be-phalaborwa	729 303	729 303	364 652	380 829	104%	72 221	-	-	10 640	9 185	104 215	165 554	19 014
Greater Giyani	576 941	576 941	288 471	406 493	141%	-	-	-	6 275	25 949	44 255	304 972	25 042
Greater Letaba	522 367	522 367	261 184	357 936	137%	11 779	743	520	3 231	17 379	11 458	312 453	372
Greater Tzaneen	1 858 313	1 858 313	929 156	1 112 227	120%	482 444	17 037	3 554	22 221	60 497	89 319	420 672	16 484
Maruleng	399 597	399 597	198 800	194 581	98%	-	1 921	308	2 911	9 782	91 592	75 821	12 245
Mopani	1 753 544	1 753 544	876 772	1 072 681	122%	-	52 332	17 035	-	36 704	-	963 915	2 694
Total	5 840 065	5 840 065	2 919 034	3 524 747	121%	566 444	72 034	21 417	45 279	159 496	340 839	2 243 386	75 851
Elias Motsoaledi	752 712	752 712	448 991	416 392	93%	68 239	-	-	6 638	9 865	28 909	286 929	15 811
Ephraim Mogale	396 909	396 909	249 302	270 251	108%	48 476	-	-	3 160	31 654	27 080	153 700	6 181
Tubatse Fetakgo	1 063 113	1 063 113	531 556	654 037	123%	-	-	-	13 364	27 566	125 586	468 188	19 333
Makhuduthamag	477 972	477 972	238 986	306 675	128%	-	-	-	125	6 025	16 672	278 604	5 250
Sekhukhune	1 371 666	1 371 666	685 833	983 981	143%	-	51 556	7 821	-	50 454	-	868 403	5 747
Total	4 062 372	4 062 372	2 154 668	2 631 335	122%	116 715	51 556	7 821	23 287	125 564	198 247	2 055 824	52 322
Makhado	1 248 345	1 248 345	737 671	715 559	97%	222 585	-	-	8 182	13 111	62 916	392 299	16 468
Musina	585 610	585 610	292 805	330 263	113%	94 201	15 777	733	8 705	12 572	18 247	172 999	7 029
Collins Chabane	619 224	619 224	424 119	400 478	94%	-	-	-	2 740	33 043	19 364	336 059	9 271
Thulamela	1 008 934	1 008 934	638 721	620 078	97%	-	-	-	13 703	61 778	52 759	476 871	14 967
Vhembe	2 110 838	2 110 838	1 885 482	1 338 368	71%	-	139 329	13	388	75 617	-	1 122 833	189
Total	5 572 951	5 572 951	3 978 798	3 404 747	86%	316 785	155 105	745	33 718	196 122	153 285	2 501 061	47 925
Bela bela	594 467	594 467	331 731	317 110	96%	82 832	21 195	11 424	5 423	12 924	53 253	107 265	22 794
Lephalale	838 447	838 447	419 224	452 707	108%	102 379	33 900	15 098	12 520	40 527	56 458	177 686	14 140
Modimolle-Mookg	948 804	948 804	474 402	439 268	93%	126 547	53 259	25 238	14 764	48 697	45 585	120 263	4 915
Mogalakwena	1 566 728	1 566 728	783 364	827 392	106%	190 144	103 681	9 518	14 759	40 538	55 902	403 485	9 364
Thabazimbi	578 995	578 995	289 497	239 177	83%	41 368	27 839	16 191	8 023	33 573	70 475	41 058	649
Waterberg	165 077	165 077	82 538	120 998	147%	-	-	-	-	3 390	-	117 608	-
Total	4 692 517	4 692 517	2 380 756	2 396 652	101%	543 271	239 874	77 469	55 489	179 649	281 673	967 365	51 863

Source: National Treasury Local Government Database

Appendix - 2: Operating Expenditure

Appendix 2: Operating Expenditure - M06 December 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	216 452	137 602	64%	45 782	6 334	-	-	33 705	19 571	2 910	-	29 300
Capricorn	1 165 620	1 165 620	530 172	398 249	75%	165 651	8 594	-	42 004	-	70 291	36 948	-	74 761
Lepelle-Nkumpi	560 142	560 142	280 073	146 992	52%	51 097	12 316	-	16 186	-	40 687	1 505	-	25 201
Molemole	296 233	296 233	148 119	141 437	95%	56 555	7 447	-	11 017	8 424	35 074	2 603	-	20 317
Polokwane	5 140 213	5 226 707	2 609 422	2 696 877	103%	547 109	52 100	-	583 398	548 699	570 157	144 007	10 089	241 319
Total	7 595 111	7 681 605	3 784 237	3 521 157	93%	868 195	86 791	-	652 605	590 827	735 780	187 972	10 089	390 898
Ba-phalaborwa	814 838	814 838	407 419	298 252	73%	87 285	9 626	-	41 019	74 872	25 234	11 855	38	48 321
Greater Giyani	711 070	711 070	355 535	245 948	69%	90 295	16 064	-	32 991	-	61 210	2 755	-	42 633
Greater Letaba	467 528	467 528	233 764	270 422	116%	77 224	17 696	-	26 283	11 458	81 364	5 795	-	50 602
Greater Tzaneen	1 717 646	1 717 646	858 823	822 175	96%	219 637	15 623	-	60 626	336 191	55 110	45 950	20 566	68 472
Maruleng	323 505	323 505	160 974	168 371	105%	51 555	7 739	8 153	16 643	258	40 779	5 759	-	37 484
Mopani	1 678 982	1 678 982	279 830	764 375	273%	218 299	9 270	-	103 907	-	202 812	179 467	-	50 620
Total	5 713 569	5 713 569	2 296 346	2 569 543	112%	744 295	76 018	8 153	281 469	422 780	466 510	251 581	20 604	298 133
Elias Mokoaledi	734 364	734 364	359 287	325 128	90%	101 146	13 992	-	32 515	70 695	40 005	23 763	4 817	38 194
Ephraim Mogale	426 239	426 239	213 220	183 346	86%	55 700	7 383	-	25 796	30 783	26 501	1 211	-	35 972
Tubatse Fetakgomo	1 011 317	1 011 317	505 659	420 305	83%	140 842	22 874	-	-	-	169 712	657	-	86 220
Makhuduthamaga	439 508	439 508	219 754	197 930	90%	60 188	13 856	-	11 552	-	79 679	1 571	3 286	27 797
Sekukhune	1 249 309	1 249 309	624 656	682 870	109%	210 507	8 551	-	-	-	165 348	183 538	-	114 926
Total	3 860 738	3 860 738	1 922 575	1 809 578	94%	568 382	66 656	-	69 864	101 478	481 244	210 741	8 103	303 109
Makhado	1 188 957	1 188 957	737 867	639 674	87%	190 120	15 834	25 526	75 995	161 575	123 017	20 891	-	26 717
Musina	516 070	516 070	258 035	200 010	78%	73 247	6 925	-	-	70 476	19 553	836	1 025	27 948
Collins Chabane	498 124	498 124	249 062	257 787	104%	74 685	15 394	290	24 832	-	85 725	6 587	5 707	44 567
Thulamela	917 384	917 384	463 121	421 564	91%	178 395	17 188	31 135	41 485	-	77 957	14 231	978	60 194
Vhembe	2 101 505	2 101 505	901 154	761 546	85%	382 925	7 828	-	90 764	-	180 379	5 781	-	93 870
Total	5 222 040	5 222 040	2 609 240	2 280 581	87%	899 372	63 169	56 951	233 076	232 051	486 631	48 326	7 709	253 295
Bela-bela	571 456	571 456	285 728	255 003	89%	77 359	4 687	-	27 883	84 684	25 162	12 248	-	22 978
Lephalale	835 635	835 635	417 818	407 295	97%	122 010	7 258	17 298	41 831	99 583	33 172	26 384	1 764	57 994
Modimolle-Mookgo	930 608	930 608	468 866	391 133	83%	128 046	6 452	-	26 148	109 953	62 367	13 171	-	44 997
Mogalakwena	1 522 675	1 522 675	761 343	751 816	99%	201 613	-	7 362	-	137 110	185 973	33 403	268	186 087
Thabazimbi	574 343	572 186	286 453	201 893	70%	78 020	4 795	-	-	43 800	36 657	22 981	-	15 640
Waterberg	196 175	196 175	98 088	96 144	98%	63 211	4 263	-	2 826	-	6 749	-	-	19 095
Total	4 630 893	4 628 736	2 318 296	2 103 284	91%	670 259	27 455	24 660	98 688	475 130	350 080	108 188	2 032	346 792

Source: National Treasury Local Government Database

Appendix - 3: Capital Source of Finance

Appendix 3: Capital Source of Finance - M06 December 2024														
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
										National Grants	Provincial Grants	District Municipality Grants	Other Transfers & Grants	
Blouberg	74 909	74 909	37 454	29 702	79%	-	-	394	-	29 308	-	-	-	-
Capricorn	376 295	376 295	199 432	241 867	121%	-	-	49 859	-	192 008	-	-	-	-
Lepelle-Nkumpi	269 132	269 132	134 566	51 315	38%	-	-	33 970	-	17 344	-	-	-	-
Molemole	60 339	60 339	30 170	27 062	90%	-	-	10 782	-	16 280	-	-	-	-
Polokwane	820 142	804 807	134 367	360 872	269%	-	-	100 994	-	259 878	-	-	-	-
Total	1 600 816	1 585 481	535 989	710 818	133%	-	-	196 000	-	514 818	-	-	-	-
Ba-phalaborwa	59 793	59 793	29 896	21 356	71%	-	-	7 585	-	13 772	-	-	-	-
Greater Giyani	180 505	180 505	90 252	69 002	76%	-	-	27 110	-	41 892	-	-	-	-
Greater Letaba	123 209	123 209	61 604	66 364	108%	-	-	14 524	-	51 840	-	-	-	-
Greater Tzaneen	231 309	231 309	115 654	78 382	68%	-	-	21 053	-	57 328	-	-	-	-
Maruleng	189 560	189 560	94 381	108 939	115%	-	-	66 687	-	42 252	-	-	-	-
Mopani	513 833	513 833	256 916	306 484	119%	-	-	17 482	-	182 945	-	106 057	-	-
Total	1 298 208	1 298 208	648 705	650 526	100%	-	-	154 441	-	390 028	-	106 057	-	-
Elias Motsoaledi	110 495	110 495	42 154	68 269	162%	-	-	3 605	-	64 558	-	-	107	-
Ephraim Mogale	89 921	89 921	45 416	39 991	88%	-	-	11 665	-	28 326	-	-	-	-
Tubatse Fetakgomo	352 749	352 749	176 374	203 049	115%	-	-	69 821	-	79 321	6 984	-	-	43 006
Makhuduthamaga	155 689	155 689	77 844	67 606	87%	-	-	24 897	-	42 709	-	-	-	-
Sekhukhune	688 963	688 963	344 482	221 882	64%	-	-	27 727	-	194 155	-	-	-	-
Total	1 397 818	1 397 818	686 270	600 796	88%	-	-	137 714	-	409 069	6 984	-	107	43 006
Makhado	319 920	319 920	214 878	147 755	69%	-	-	75 124	-	68 743	-	-	-	-
Musina	101 299	101 299	50 649	17 871	0%	-	-	8 238	-	9 633	-	-	-	-
Collins Chabane	205 847	205 847	102 923	142 218	138%	-	-	50 312	-	91 906	-	-	-	-
Thulamela	219 322	219 322	125 621	75 156	60%	-	-	15 464	-	59 691	-	-	-	-
Vhembe	757 619	757 619	311 002	307 329	99%	-	-	57 783	-	249 546	-	-	-	-
Total	1 604 006	1 604 006	805 074	690 329	86%	-	-	206 922	-	479 520	-	-	-	-
Bela bela	97 284	97 284	48 642	34 912	72%	-	-	1 172	-	33 740	-	-	-	-
Lephalale	224 094	224 094	112 047	76 842	69%	-	-	8 290	-	68 552	-	-	-	-
Modimolle-Mookgop	182 008	182 008	91 004	64 444	71%	-	-	3 402	-	61 042	-	-	-	-
Mogalakwena	348 889	348 889	174 445	192 239	110%	-	-	285	-	191 954	-	-	-	-
Thabazimbi	79 523	79 523	39 762	7 392	19%	-	-	-	-	7 392	-	-	-	-
Waterberg	700	700	700	-	0%	-	-	-	-	-	-	-	-	-
Total	932 498	932 498	466 599	375 829	81%	-	-	13 149	-	362 680	-	-	-	-

Source: National Treasury Local Government Database

Appendix – 4: Capital Expenditure (Detail)

Appendix 4: Capital Expenditure - M06 December 2024													
R thousands	Original Budget	Adjusted Budget	Year To Date Budget	YTD Actual	% of Budget	Energy Sources	Water Management	Waste Water Management	Waste Management (Refuse)	Municipal governance and administration	Community and public safety	Economic and environmental services	Other
Blouberg	74 909	74 909	37 454	29 702	79%	334	-	-	-	60	-	29 308	-
Capricorn	376 295	376 295	199 432	241 867	121%	-	234 897	-	-	6 970	-	-	-
Lepelle-Nkumpi	269 132	269 132	134 566	51 315	38%	-	-	-	2 726	3 193	58	45 337	-
Molemole	60 339	60 339	30 170	27 062	90%	-	-	13 393	-	750	-	12 919	-
Polokwane	820 142	804 807	403 101	360 872	90%	4 874	109 068	54 962	2 702	10 653	20 152	158 462	-
Total	1 600 816	1 585 481	804 723	710 818	88%	5 208	343 965	68 355	5 428	21 626	20 210	246 026	-
Ba-phalaborwa	59 793	59 793	29 896	21 356	71%	1 731	-	-	-	1 355	387	17 884	-
Greater Giyani	180 505	180 505	90 252	69 002	76%	5 597	-	-	4 367	12 838	6 836	39 365	-
Greater Letaba	123 209	123 209	61 604	66 364	108%	-	-	-	4 179	-	-	62 185	-
Greater Tzaneen	231 309	231 309	115 654	78 382	68%	11 262	-	698	-	2 787	163	63 472	-
Maruleng	189 560	189 560	94 381	108 939	115%	3 869	-	-	-	964	8 240	95 866	-
Mopani	513 833	513 833	256 916	306 484	119%	-	291 554	-	-	14 204	-	726	-
Total	1 298 208	1 298 208	648 705	650 526	100%	22 459	291 554	698	8 545	32 147	15 625	279 498	-
Elias Mokoaledi	110 495	110 495	42 154	68 269	162%	8 712	-	-	81	936	1 727	56 813	-
Ephraim Mogale	89 921	89 921	45 416	39 991	88%	1 971	-	-	8 710	45	-	29 265	-
Tubatse Fetakgomo	352 749	352 749	176 374	203 049	115%	-	-	-	24 868	7 296	3 517	167 367	-
Makhuduthamaga	155 689	155 689	77 844	67 606	87%	3 656	-	-	-	3 494	-	60 456	-
Sekhukhune	688 963	688 963	344 482	221 882	64%	-	220 879	-	-	1 002	-	-	-
Total	1 397 818	1 397 818	686 270	600 796	88%	14 339	220 879	-	33 659	12 773	5 244	313 902	-
Makhado	319 920	319 920	214 878	147 755	69%	28 809	-	-	1 300	6 497	3 069	108 079	-
Musina	101 299	101 299	50 649	17 871	35%	4 264	-	2 496	-	2 635	-	8 477	-
Collins Chabane	205 847	205 847	102 923	142 218	138%	12 934	-	-	-	12 975	20 612	95 697	-
Thulamela	219 322	219 322	125 621	75 156	60%	-	-	-	1 893	180	1 178	71 906	-
Vhembe	757 619	757 619	311 002	307 329	99%	-	244 046	33 769	-	25 246	469	3 799	-
Total	1 604 006	1 604 006	805 074	690 329	86%	46 006	244 046	36 264	3 193	47 534	25 328	287 958	-
Bela bela	97 284	97 284	48 642	34 912	72%	2 535	1 798	13 916	8 888	29	2 219	5 527	-
Lephalale	224 094	224 094	112 047	76 842	69%	7 132	48 947	12 829	-	2 091	703	5 140	-
Modimolle-Mookgopong	182 008	182 008	91 004	64 444	71%	3 643	20 235	2 055	-	3 402	641	34 468	-
Mogalakwena	348 889	348 889	174 445	192 239	110%	12 952	137 100	7 794	-	-	900	33 494	-
Thabazimbi	79 523	79 523	39 762	7 392	19%	-	2 042	3 430	-	-	-	1 920	-
Waterberg	700	700	700	-	0%	-	-	-	-	-	-	-	-
Total	932 498	932 498	466 599	375 829	81%	26 262	210 123	40 023	8 888	5 521	4 462	80 549	-

Source: National Treasury Local Government Database

Appendix – 5: Cash Flows

Appendix 5 : Cashflow - M06 December 2024							
R '000	NET CASHFLOW FROM/(USED) OPERATING ACTIVITIES	NET CASHFLOW FROM/(USED) INVESTING ACTIVITIES	NET CASHFLOW FROM/(USED) FINANCING ACTIVITIES	Net Increase/(Decrease) in Cash Held	Cash/Cash equivalents at year begin	Cash/Cash equivalents month/year end	Cash/Cash equivalents month/year end
Blouberg	55 967	(30 144)	-	25 824	186 025	211 848	397 873
Capricorn	589 994	(260 480)	-	329 513	580 733	910 247	1 490 980
Lepelle-Nkumpi	171 128	(51 315)	-	119 813	741 509	854 956	1 596 464
Molemole	102 895	(27 062)	-	75 832	239 834	316 173	556 007
Polokwane	1 130 970	(421 351)	-	709 619	343 278	1 042 809	1 386 087
Total	2 050 953	(790 352)	-	1 260 601	2 091 379	3 336 033	5 427 412
Ba-phalaborwa	197	(11 732)	(10 200)	(21 735)	-	(21 735)	(21 735)
Greater Giyani	132 945	12 840	-	145 785	-	543 565	543 565
Greater Letaba	(175 928)	(73 885)	-	(249 813)	12 693	(238 162)	(225 469)
Greater Tzaneen	3 680 316	(83 728)	-	3 596 588	-	3 596 588	3 596 588
Maruleng	82 391	(132 428)	-	(50 037)	269 105	120 896	390 001
Mopani	812 927	(423 118)	-	389 809	181 649	571 458	753 107
Total	4 532 847	(712 051)	(10 200)	3 810 597	463 447	4 572 609	5 036 056
Elias Motsoaledi	160 636	(72 828)	(5 127)	82 680	23 282	105 351	128 633
Ephraim Mogale	108 571	(41 854)	-	66 717	301 372	368 176	669 548
Tubatse Fetakgomo	362 623	(224 953)	(22 550)	115 120	100 033	214 419	314 451
Makhuduthamaga	11 974	-	-	11 974	-	11 974	11 974
Sekhukhune	32 012	(221 882)	-	(189 870)	552 003	362 822	914 825
Total	675 815	(561 517)	(27 677)	86 621	976 689	1 062 743	2 039 432
Makhado	161 763	(164 655)	-	(2 891)	18 672	10 880	29 552
Musina	189 977	(25 066)	-	164 910	11 011	175 921	186 932
Collins Chabane	353 890	(162 494)	-	191 395	210 196	401 591	611 787
Thulamela	339 950	(95 755)	-	244 195	921 273	1 165 468	2 086 741
Vhembe	1 314 809	(383 326)	-	931 483	511 211	1 444 833	1 956 044
Total	2 360 389	(831 296)	-	1 529 092	1 672 362	3 198 694	4 871 056
Bela bela	98 242	(41 644)	-	56 597	25 270	81 868	107 138
Lephalale	348 005	(86 236)	(54)	261 715	-	322 426	322 426
Modimolle-Mookgopong	332 718	(74 854)	-	257 863	(90 265)	298 456	208 191
Mogalakwena	413 128	(203 126)	-	210 001	-	210 001	210 001
Thabazimbi	20 047	(10 495)	-	9 552	84 123	27 234	111 356
Waterberg	21 883	-	-	21 883	5 390	27 273	32 663
Total	1 234 022	(416 356)	(54)	817 612	24 519	967 258	991 776
Total	10 854 026	(3 311 572)	(37 931)	7 504 523	5 228 396	13 137 336	18 365 732

Source: National Treasury Local Government Database

Appendix – 6: Debtors Age Analysis

Appendix 6 : Debtors Age Analysis M06 December 2024									
R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total
	Total	%	Total	%	Total	%	Total	%	Total
Blouberg	-	0%	-	0%	-	0%	-	0%	-
Capricorn	-	0%	8 797	1%	-	0%	903 263	99%	912 060
Lepelle-Nkumpi	13 272	1%	13 000	1%	13 342	1%	1 232 003	97%	1 271 617
Molemole	947	1%	5 941	3%	11 756	7%	158 167	89%	176 811
Polokwane	213 378	10%	77 418	4%	61 692	3%	1 689 386	83%	2 041 874
Total	227 597	5%	105 156	2%	86 790	2%	3 982 819	90%	4 402 362
Ba-Phalaborwa	44 778	2%	36 814	1%	33 234	1%	2 585 613	96%	2 700 439
Greater Giyani	14 046	2%	13 294	2%	12 840	2%	740 127	95%	780 307
Greater Letaba	5 755	1%	6 767	2%	4 655	1%	376 045	96%	393 222
Greater Tzaneen	163 414	12%	36 647	3%	32 496	2%	1 143 691	83%	1 376 248
Maruleng	17 691	6%	14 068	5%	9 797	3%	247 242	86%	288 798
Mopani	5 977	12%	3 911	8%	3 911	8%	37 281	73%	51 080
Total	251 661	5%	111 501	2%	96 933	2%	5 129 999	92%	5 590 094
Elias Motsoaledi	18 280	8%	9 605	4%	5 746	2%	206 224	86%	239 855
Ephraim Mogale	13 534	6%	4 847	2%	4 562	2%	201 909	90%	224 852
Tubatse	22 876	4%	15 928	3%	14 851	3%	485 188	90%	538 843
Makhuduthamaga	3 654	333%	3 916	357%	3 101	283%	(9 574)	-873%	1 097
Sekhukhune	27 043	5%	16 656	3%	14 524	3%	494 868	89%	553 091
Total	85 387	5%	50 952	3%	42 784	3%	1 378 615	89%	1 557 738
Makhado	47 451	9%	12 719	2%	9 713	2%	484 417	87%	554 300
Musina	16 865	11%	6 621	4%	5 314	3%	124 313	81%	153 113
Collins Chabane	5 303	2%	4 707	1%	5 786	2%	298 058	95%	313 854
Thulamela	13 477	2%	11 146	2%	10 659	2%	644 846	95%	680 128
Vhembe	56 863	2%	58 069	2%	61 754	3%	2 249 705	93%	2 426 391
Total	139 959	3%	93 262	2%	93 226	2%	3 801 339	92%	4 127 786
Bela Bela	25 906	6%	11 798	3%	10 447	3%	368 678	88%	416 829
Lephalale	66 700	8%	22 116	3%	21 784	3%	693 284	86%	803 884
Modimolle-	53 012	4%	44 779	3%	41 831	3%	1 280 653	90%	1 420 275
Mogalakwena	60 574	4%	69 851	5%	41 820	3%	1 378 944	89%	1 551 189
Thabazimbi	28 996	3%	28 453	3%	22 138	2%	833 531	91%	913 118
Waterberg	38	93%	-	0%	-	0%	3	7%	41
Total	235 226	5%	176 997	3%	138 020	3%	4 555 093	89%	5 105 336
939 830 537 868 457 753 18 847 865 20 783 316									

Source: National Treasury Local Government Database

Appendix – 7: Debtors by Customer Group

Appendix 7: Debtors by Customer Group - M06 December 2024									
R thousands	Government		Business		Households		Other		Total
	Total	%	Total	%	Total	%	Total	%	
Blouberg	-	0%	-	0%	-	0%	-	0%	-
Capricorn	15 536	2%	42 701	5%	850 304	0%	3 520	0%	912 061
Lepelle-Nkumpi	102 118	8%	70 028	6%	1 099 471	86%	-	0%	1 271 617
Molemole	176 811	100%	-	0%	-	0%	-	0%	176 811
Polokwane	302 323	15%	412 148	20%	1 327 402	65%	-	0%	2 041 873
Total	596 788	14%	524 877	12%	3 277 177	74%	3 520	0%	4 402 362
Ba-Phalaborwa	1 110	0%	416 992	15%	2 090 314	77%	192 022	7%	2 700 438
Greater Giyani	159 036	20%	75 280	10%	530 359	68%	15 632	2%	780 307
Greater Letaba	18 508	5%	40 888	10%	333 826	85%	-	0%	393 222
Greater Tzaneen	140 903	10%	364 419	26%	870 760	63%	167	0%	1 376 249
Maruleng	79 295	27%	111 320	39%	98 183	34%	-	0%	288 798
Mopani	6 125	12%	44 953	88%	2	0%	-	0%	51 080
Total	404 977	7%	1 053 852	19%	3 923 444	70%	207 821	4%	5 590 094
Elias Motsoaledi	58 631	24%	38 562	16%	142 662	59%	-	0%	239 855
Ephraim Mogale	25 624	11%	139 873	62%	59 355	26%	-	0%	224 852
Tubatse Fetakgomo	79 657	0%	238 714	44%	220 472	41%	-	0%	538 843
Makhuduthamaga	53 718	4897%	62 434	5691%	527	48%	(115 582)	-10536%	1 097
Sekhukhune	6 896	1%	72 136	13%	474 059	86%	-	0%	553 091
Total	224 526	14%	551 719	35%	897 075	58%	(115 582)	-7%	1 557 738
Makhado	95 791	17%	206 918	37%	251 591	45%	-	0%	554 300
Musina	28 723	19%	36 112	24%	88 278	58%	-	0%	153 113
Collins Chabane	111 940	36%	28 342	9%	173 571	55%	-	0%	313 853
Thulamela	114 978	17%	182 457	27%	382 693	56%	-	0%	680 128
Vhembe	74 382	3%	234 285	10%	2 117 725	87%	-	0%	2 426 392
Total	425 814	10%	688 114	17%	3 013 858	73%	0	0%	4 127 786
Bela Bela	25 380	6%	182 508	44%	208 941	50%	-	0%	416 829
Lephalale	107 843	13%	25 545	3%	668 358	83%	2 138	0%	803 884
Modimolle-Mookgop	89 321	6%	344 839	24%	986 115	69%	-	0%	1 420 275
Mogalakwena	151 302	10%	130 824	8%	1 269 063	82%	-	0%	1 551 189
Thabazimbi	37 863	4%	226 571	25%	648 684	71%	-	0%	913 118
Waterberg	-	0%	41	100%	-	0%	-	0%	41
Total	411 709	8%	910 328	18%	3 781 161	74%	2 138	0%	5 105 336
	2 063 814		3 728 890		14 892 715		97 897		20 783 316

Source: National Treasury Local Government Database

Appendix – 8: Creditors Age Analysis

Appendix 8: Creditors Age Analysis - M06 December 2024									
R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total
	Total	%	Total	%	Total	%	Total	%	Total
Blouberg	468	66%	17	2%	-	0%	229	32%	714
Capricorn	-	0%	-	0%	-	0%	-	0%	-
Lepelle-Nkumpi	55	87%	8	13%	-	0%	-	0%	63
Molemole	-	0%	-	0%	-	0%	108	100%	108
Polokwane	10 148	100%	-	0%	-	0%	-	0%	10 148
Total	10 671	97%	25	0%	-	0%	337	3%	11 033
Ba-Phalaborwa	14 976	100%	-	0%	-	0%	28	0%	15 004
Greater Giyani	-	0%	-	0%	-	0%	-	0%	-
Greater Letaba	2 850	80%	2	0%	-	0%	732	20%	3 584
Greater Tzaneen	2 118	95%	119	5%	1	0%	-	0%	2 238
Maruleng	-	0%	-	0%	477	100%	-	0%	477
Mopani	22 436	9%	242	0%	-	0%	232 680	91%	255 358
Total	42 380	15%	363	0%	478	0%	233 440	84%	276 661
Elias Motsoaledi	8 520	100%	-	0%	-	0%	-	0%	8 520
Ephraim Mogale	-	0%	5	100%	-	0%	-	0%	5
Tubatse Fetakgomo	426	103%	-	0%	-	0%	(13)	-3%	413
Makhuduthamaga	15	0%	853	8%	-	0%	10 479	92%	11 347
Sekhukhune	21 837	45%	1 939	4%	24 390	51%	(1)	0%	48 165
Total	30 798	45%	2 797	4%	24 390	36%	10 465	15%	68 450
Makhado	2 862	99%	34	1%	7	0%	(4)	0%	2 899
Musina	1 224	47%	36	1%	4	0%	1 352	52%	2 616
Collins Chabane	4 298	31%	34	0%	66	0%	9 669	69%	14 067
Thulamela	118	100%	-	0%	-	0%	-	0%	118
Vhembe	24 955	17%	33 161	23%	25 363	18%	60 055	42%	143 534
Total	33 457	20%	33 265	20%	25 440	16%	71 072	44%	163 234
Bela Bela	16 169	40%	-	0%	-	0%	24 496	60%	40 665
Lephalale	58	1%	286	4%	-	0%	7 297	95%	7 641
Modimolle-Mookgopong	8 996	1%	16 220	1%	24 618	2%	1 234 495	96%	1 284 329
Mogalakwena	24 308	19%	3 638	3%	13 550	11%	84 629	67%	126 125
Thabazimbi	10 315	2%	21 746	4%	10 929	2%	530 158	92%	573 148
Waterberg	-	0%	-	0%	-	0%	63	100%	63
Total	59 846	3%	41 890	2%	49 097	2%	1 881 138	93%	2 031 971
	177 152		78 340		99 405		2 196 452		2 551 349

Source: National Treasury Local Government Database

Appendix – 9: Creditors by Customer Group

Appendix 9: Creditors by Customer Group - M06 December 2024																			
	Bulk Electricity		Bulk Water		PAYE deductions		VAT		Pensions/Retirement		Loan Repayments		Trade Creditors		Other		Medical Aid deductions		Total
R thousands	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	
Blouberg	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	446	62%	268	38%	-	0%	714
Capricorn	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-
Lepelle-Nkumpi	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	63	100%	-	0%	-	0%	63
Molemole	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	108	100%	108
Polokwane	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	10 148	100%	-	0%	-	0%	10 148
Total	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	10 657	97%	268	2%	108	1%	11 033
Ba-Phalaborwa	9 018	60%	-	0%	-	0%	-	0%	-	0%	-	0%	459	3%	5 528	37%	-	0%	15 005
Greater Giyani	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-
Greater Letaba	1 642	46%	-	0%	-	0%	-	0%	1	0%	-	0%	1 941	54%	-	0%	-	0%	3 584
Greater Tzaneen	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	2 238	100%	-	0%	-	0%	2 238
Maruleng	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	477	100%	-	0%	-	0%	477
Mopani	-	0%	88 882	35%	-	0%	-	0%	-	0%	-	0%	166 475	65%	-	0%	-	0%	255 357
Total	10 660	4%	88 882	32%	-	0%	-	0%	1	0%	-	0%	171 590	62%	5 528	2%	-	0%	276 661
Elias Motsoaledi	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	8 520	100%	-	0%	-	0%	8 520
Ephraim Mogale	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	5	100%	-	0%	-	0%	5
Fetakgomo	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	413	100%	-	0%	-	0%	413
Makhuduthamaga	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	44	0%	11 303	100%	-	0%	11 347
Sekhukhune	-	0%	47 258	98%	-	0%	-	0%	-	0%	-	0%	908	2%	-	0%	-	0%	48 166
Total	-	0%	47 258	69%	-	0%	-	0%	-	0%	-	0%	9 890	14%	11 303	17%	-	0%	68 451
Makhado	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	2 899	100%	-	0%	-	0%	2 899
Musina	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	2 615	100%	-	0%	-	0%	2 616
Collins Chabane	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	14 067	100%	-	0%	-	0%	14 067
Thulamela	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	118	100%	-	0%	-	0%	118
Vhembe	-	0%	-	0%	-	0%	6 483	5%	-	0%	-	0%	137 034	95%	-	0%	-	0%	143 534
Total	-	0%	-	0%	-	0%	6 483	4%	-	0%	-	0%	156 733	96%	-	0%	-	0%	163 234
Bela Bela	37 153	91%	2 622	6%	-	0%	-	0%	-	0%	-	0%	890	2%	-	0%	-	0%	40 665
Lephalale	1	0%	7 297	95%	-	0%	-	0%	-	0%	-	0%	343	4%	-	0%	-	0%	7 641
Modimolle-Mookgop	1 184 742	92%	25 081	2%	-	0%	-	0%	-	0%	-	0%	74 506	6%	-	0%	-	0%	1 284 329
Mogalakwena	11 591	9%	4 413	3%	-	0%	-	0%	-	0%	-	0%	110 120	87%	-	0%	-	0%	126 124
Thabazimbi	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	573 148	100%	-	0%	-	0%	573 148
Waterberg	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	63	100%	-	0%	-	0%	63
Total	1 233 487	61%	39 413	2%	-	0%	-	0%	-	0%	-	0%	759 070	37%	-	0%	-	0%	2 031 970
1 244 147		175 553		-		6 483		1		-		1 107 940		17 099		108		2 551 349	

Source: National Treasury Local Government Database

Appendix – 10 – Grants

Direct Grants - 1

R '000	Municipal Infrastructure Grant		Public Transport Network Grant		Electrification Programme (Municipal) Grant		Partnership Grant (Capital Grant)		Rural Road Assets Management Systems Grant		Integrated Urban Development 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	-	-	-	-	-	-	-	-	-	-
Capricorn	266 222 000	172 761 532	-	-	-	-	-	-	2 718 000	1 044 145	-	-
Lepelle-Nkumpi	63 317 000	19 275 212	-	-	-	-	-	-	-	-	-	-
Molemole	40 820 000	19 688 889	-	-	21 930 000	-	-	-	-	-	-	-
Polokwane	-	-	267 249 000	55 941 304	12 573 000	-	44 984 000	24 291 994	-	-	414 066 000	260 108 998
Total	422 128 000	220 113 315	267 249 000	55 941 304	34 503 000	-	44 984 000	24 291 994	2 718 000	1 044 145	414 066 000	260 108 998
Ba-phalaborwa	37 141 000	10 631 553	-	-	4 814 000	2 041 048	-	-	-	-	-	-
Greater Giyani	71 163 000	36 848 667	-	-	18 029 000	9 217 175	-	-	-	-	-	-
Greater Letaba	72 204 000	58 050 711	-	-	17 170 000	15 925 963	-	-	-	-	-	-
Greater Tzaneen	111 062 000	60 797 484	-	-	23 930 000	8 030 668	-	-	-	-	-	-
Maruleng	40 913 000	31 191 706	-	-	5 848 000	4 436 383	-	-	-	-	-	-
Mopani	524 667 000	137 584 514	-	-	-	-	-	-	2 476 000	-	-	-
Total	857 150 000	335 104 635	-	-	69 791 000	39 651 237	-	-	2 476 000	-	-	-
Elias Motsoaledi	74 314 000	61 295 589	-	-	17 544 000	8 798 940	-	-	-	-	-	-
Ephraim Mogale	48 796 000	34 669 453	-	-	614 000	-	-	-	-	-	-	-
Tubatse Fetakgomo	109 304 000	86 745 256	-	-	24 122 000	7 514 058	-	-	-	-	-	-
Makhuduthamaga	72 858 000	35 877 899	-	-	12 431 000	-	-	-	-	-	-	-
Sekhukhune	548 555 000	178 992 044	-	-	-	-	-	-	2 571 000	755 433	-	-
Total	853 827 000	397 580 241	-	-	54 711 000	16 312 998	-	-	2 571 000	755 433	-	-
Makhado	105 490 000	85 023 562	-	-	12 506 000	7 814 109	-	-	-	-	-	-
Musina	33 559 000	-	-	-	-	-	-	-	-	-	-	-
Collins Chabane	96 519 000	70 174 116	-	-	19 105 000	6 940 474	-	-	-	-	-	-
Thulamela	117 147 000	77 809 162	-	-	14 617 000	7 443 266	16 425 000	8 919 418	-	-	-	-
Vhembe	594 505 000	178 387 403	-	-	-	-	-	-	2 524 000	1 038 207	-	-
Total	947 220 000	411 394 243	-	-	46 228 000	22 197 849	16 425 000	8 919 418	2 524 000	1 038 207	-	-
Bela bela	29 632 000	20 773 625	-	-	20 315 000	1 659 351	-	-	-	-	-	-
Lephalale	50 425 000	4 112 786	-	-	-	-	-	-	-	-	-	-
Mogalakwena	182 540 000	92 130 014	-	-	12 976 000	6 818 165	-	-	-	-	-	-
Modimolle-Mookgosi	54 550 000	41 099 081	-	-	10 231 000	4 189 892	-	-	-	-	-	-
Thabazimbi	38 157 000	1 648 531	-	-	-	-	-	-	-	-	-	-
Waterberg	-	-	-	-	-	-	-	-	2 393 000	-	-	-
Total	355 304 000	159 764 037	-	-	43 522 000	12 667 408	-	-	2 393 000	-	-	-
	3 435 629 000	1 523 956 471	267 249 000	55 941 304	248 755 000	90 829 492	61 409 000	33 211 412	12 682 000	2 837 785	414 066 000	260 108 998

Source: National Treasury Local Government Database

Direct Grants - 2

R '000	Local Government Financial		Municipal Systems		Expanded Public Works		Infrastructure Skills		Energy Efficiency and		Municipal Disaster Grant		Partnership Grant (Technical)		Total Direct Grants	
	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality
Blouberg	2 400 000	112 500	-	-	2 005 000	1 148 683	-	-	-	-	-	-	-	-	56 174 000	9 648 865
Capricorn	1 000 000	700 091	-	-	2 773 000	701 909	-	-	-	-	-	-	-	-	272 713 000	175 207 677
Lepelle-Nkumpi	2 000 000	1 012 043	-	-	1 756 000	596 625	-	-	5 000 000	-	-	-	-	-	72 073 000	20 883 880
Molemole	2 200 000	1 152 024	-	-	1 386 000	839 822	-	-	-	-	-	-	-	-	66 336 000	21 680 735
Polokwane	2 400 000	1 042 269	-	-	6 117 000	2 185 136	8 000 000	5 145 442	-	-	-	-	1 000 000	-	756 389 000	348 715 143
Total	10 000 000	4 018 927	-	-	14 037 000	5 472 175	8 000 000	5 145 442	5 000 000	-	-	-	1 000 000	-	1 223 685 000	576 136 300
Ba-phalaborwa	3 000 000	994 225	-	-	1 769 000	766 382	-	-	-	-	-	-	-	-	46 724 000	14 433 208
Greater Giyani	2 400 000	473 296	-	-	3 348 000	-	-	-	4 000 000	-	-	-	-	-	98 940 000	46 539 138
Greater Letaba	2 000 000	911 853	-	-	1 874 000	1 873 826	-	-	5 000 000	600 000	-	-	-	-	98 248 000	77 362 353
Greater Tzaneen	2 000 000	251 015	-	-	5 011 000	-	-	-	5 000 000	327 815	-	-	-	-	147 003 000	69 406 982
Maruleng	1 800 000	1 474 999	-	-	1 616 000	857 732	-	-	-	-	-	-	-	-	50 177 000	37 960 820
Mopani	3 000 000	2 851 500	-	-	6 799 000	6 811 603	-	-	-	-	-	-	-	-	536 942 000	141 544 617
Total	14 200 000	1 253 888	-	-	20 417 000	10 309 543	-	-	14 000 000	927 815	-	-	-	-	978 034 000	387 247 118
Elias Motsoaledi	2 800 000	1 387 118	-	-	2 609 000	2 273 920	-	-	4 000 000	1 088 900	-	-	-	-	101 267 000	74 844 467
Ephraim Mogale	3 000 000	856 588	-	-	1 549 000	1 460 966	-	-	-	-	-	-	-	-	53 959 000	36 987 007
Tubaise Fetakgorn	2 500 000	1 060 765	-	-	1 742 000	1 872 512	-	-	-	-	-	-	1 500 000	-	139 168 000	97 192 591
Makhuduthamaga	1 800 000	657 464	-	-	2 348 000	1 620 344	-	-	-	-	-	-	-	-	89 437 000	38 155 707
Sekhukhune	2 400 000	1 416 761	-	-	10 676 000	4 439 035	-	-	-	-	-	-	-	-	564 202 000	185 603 273
Total	12 500 000	5 378 696	-	-	18 924 000	11 666 777	-	-	4 000 000	1 088 900	-	-	1 500 000	-	948 033 000	432 783 045
Makhado	1 900 000	1 053 956	-	-	2 560 000	1 279 999	-	-	-	-	-	-	-	-	122 456 000	95 171 626
Musina	3 000 000	-	-	-	1 975 000	-	-	-	-	-	-	-	-	-	38 534 000	-
Collins Chabane	2 500 000	332 333	-	-	1 725 000	432 000	-	-	-	-	-	-	2 000 000	-	121 849 000	77 878 923
Thulamela	1 800 000	396 393	-	-	3 683 000	2 578 000	7 000 000	3 518 133	4 000 000	-	-	-	800 000	-	165 472 000	100 664 372
Vhembe	3 000 000	1 505 377	-	-	5 114 000	3 917 769	4 800 000	1 096 546	-	-	-	-	-	-	609 943 000	185 945 302
Total	12 200 000	3 288 059	-	-	15 057 000	8 207 768	11 800 000	4 614 679	4 000 000	-	-	-	2 800 000	-	1 058 254 000	459 660 223
Bela bela	1 800 000	1 298 825	-	-	1 502 000	1 139 646	-	-	-	-	-	-	-	-	53 249 000	24 871 447
Lephalale	1 800 000	936 990	-	-	1 311 000	238 790	-	-	-	-	-	-	-	-	53 536 000	5 288 566
Mogalakwena	3 500 000	1 288 465	-	-	1 610 000	149 160	-	-	-	-	-	-	-	-	200 626 000	100 385 804
Modimolle-Mookgop	2 600 000	890 681	-	-	1 641 000	1 366 447	-	-	-	-	-	-	-	-	69 022 000	47 546 101
Thabazimbi	3 000 000	158 333	-	-	1 360 000	340 000	-	-	4 000 000	-	-	-	-	-	46 517 000	2 146 864
Waterberg	1 000 000	-	-	-	1 200 000	-	-	-	-	-	-	-	-	-	4 593 000	-
Total	13 700 000	4 573 294	-	-	8 624 000	3 234 043	-	-	4 000 000	-	-	-	-	-	427 543 000	180 238 782
	62 600 000	18 512 864	-	-	77 059 000	38 890 306	19 800 000	9 760 121	31 000 000	2 016 715	-	-	5 300 000	-	4 635 549 000	2 036 065 468

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	45 710 367	107 000 000	45 710 367
Lepelle-Nkumpi	-	-	-	-	-	-
Molemole	-	-	-	-	-	-
Polokwane	126 013 000	64 486 282	76 000 000	28 241 811	202 013 000	92 728 093
Total	126 013 000	64 486 282	183 000 000	73 952 178	309 013 000	138 438 460
Ba-phalaborwa	-	-	-	-	-	-
Greater Giyani	-	-	-	-	-	-
Greater Letaba	-	-	-	-	-	-
Greater Tzaneen	-	-	-	-	-	-
Maruleng	-	-	-	-	-	-
Mopani	-	-	47 998 000	17 803 297	47 998 000	17 803 297
Total	-	-	47 998 000	17 803 297	47 998 000	17 803 297
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	40 771 315	78 605 000	40 771 315
Total	-	-	78 605 000	40 771 315	78 605 000	40 771 315
Bela bela	-	-	45 000 000	18 257 843	45 000 000	18 257 843
Lephalale	-	-	39 147 000	57 243 238	39 147 000	57 243 238
Mogalakwena	-	-	46 000 000	28 733 214	46 000 000	28 733 214
Modimolle-Mookgopong	-	-	-	-	-	-
Thabazimbi	-	-	-	-	-	-
Waterberg	-	-	-	-	-	-
Total	-	-	130 147 000	104 234 295	130 147 000	104 234 295
	126 013 000	64 486 282	483 713 000	201 154 491	609 726 000	265 640 773

Source: National Treasury Local Government Database

Schedule 6B Grants

R '000	Regional Bulk Infrastructure Grant (Schedule 6B)		Programme (Eskom) Grant (Schedule 6B)		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	-	-	-	-	-	41 312 000	-
Total	-	-	89 219 000	-	-	-	1 544 000	-	90 763 000	-
Ba-phalaborwa	-	-	2 038 000	-	-	-	-	-	2 038 000	-
Greater Giyani	-	-	11 106 000	-	-	-	-	-	11 106 000	-
Greater Letaba	-	-	2 097 000	-	-	-	-	-	2 097 000	-
Greater Tzaneen	-	-	19 389 000	-	-	-	-	-	19 389 000	-
Maruleng	-	-	1 750 000	-	-	-	-	-	1 750 000	-
Mopani	365 407 000	-	-	-	93 310 000	-	2 498 000	-	461 215 000	-
Total	365 407 000	-	36 380 000	-	93 310 000	-	2 498 000	-	497 595 000	-
Elias Mokoaledi	-	-	8 303 000	-	-	-	-	-	8 303 000	-
Ephraim Mogale	-	-	9 372 000	-	-	-	-	-	9 372 000	-
Tubatse Fetakgomo	-	-	5 908 000	-	-	-	-	-	5 908 000	-
Makhuduthamaga	-	-	13 160 000	-	-	-	-	-	13 160 000	-
Sekhukhune	125 000 000	-	-	-	63 531 000	-	1 175 000	-	189 706 000	-
Total	125 000 000	-	36 743 000	-	63 531 000	-	1 175 000	-	226 449 000	-
Makhado	-	-	19 550 000	-	-	-	-	-	19 550 000	-
Musina	-	-	1 464 000	-	-	-	-	-	1 464 000	-
Collins Chabane	-	-	11 719 000	-	-	-	-	-	11 719 000	-
Thulamela	-	-	25 470 000	-	-	-	-	-	25 470 000	-
Vhembe	147 254 000	-	-	-	-	-	2 498 000	-	149 752 000	-
Total	147 254 000	-	58 203 000	-	-	-	2 498 000	-	207 955 000	-
Bela bela	-	-	77 000	-	-	-	-	-	77 000	-
Lephalale	-	-	16 934 000	-	102 954 000	-	-	-	119 888 000	-
Mogalakwena	115 000 000	-	23 474 000	-	-	-	-	-	138 474 000	-
Modimolle-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	115 000 000	-	42 366 000	-	273 132 000	-	12 428 000	-	442 926 000	-
	752 661 000	-	262 911 000	-	429 973 000	-	20 143 000	-	1 465 688 000	-

Source: National Treasury Local Government Database