



LIMPOPO

PROVINCIAL GOVERNMENT
REPUBLIC OF SOUTH AFRICA

PROVINCIAL TREASURY

**Consolidated MFMA Section 71 report for the month ending
31 July 2023**

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Acronyms

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

1 Introduction

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

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

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

2 Purpose

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

3 Background

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

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

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

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

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

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

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

This report provides a high-level review of the budget implementation for the Limpopo municipalities for the month ending 31 July 2023.

4 Key highlights – For July 2023

- **Billed Revenue**

The overall year to date (July 2023) provincial operating revenue performance was reported as R5.240 billion or 71 percent of the year-to-date operating revenue budget of R7.331 billion. A total of 20 municipalities did not achieve the year-to-date budget.

- **Conditional Grants Spending**

(Disclaimer- Grants Spending covers 19 Conditional Grants)

The year-to-date Grant spending was at 2 percent, which is R125.835 million spending against R7.092 billion annual budget allocation. The Provincial Treasury continues to provide support to municipalities around spending of conditional grants as the rollover applications made for the previous financial year (2020/2021) for use in 2021/2022 financial year were high at a value of R387 million.

The rollover applications for 2021/2022 stood at R421 million, an increase of 8 percent (R34 million) compared to previous year. Furthermore only 25% (R103 million) of the R421 million was approved by National Treasury. The rollover status for 2022/2023 for use in 2023/2024 is still being assessed.

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

- Capital Expenditure

Overall actual capital expenditure stood at 14 percent of the year-to-date budget of R1.658 billion. It should be noted that none of the municipalities met the year-to-date budget.

- Debtors/Accounts Receivables

The debtors' book for municipalities in the province stood at R15.340 billion with 90 percent of the amount over 90 days and thus unlikely to be collectable. A total of 6 municipalities namely Blouberg, Maruleng, Mopani, Ephraim Mogale, Modimolle and Thabazimbi have not reported on debtors. Mopani district has the Highest Debtors reported at R4.45 billion with Sekhukhune district reporting the lowest at R1.133 billion. A total of 8 municipalities did not disclose the debtors owed by Households. Detailed information on debtors is provided in Appendices 6 and 7.

The Debtors customer group with the highest debt remains to be households at 67 percent of total debt which indicates either weak credit controls or that municipalities' indigent registers are not being adequately updated to include the growing number of poor households.

- Creditors / Accounts Payables

Municipalities continue not to pay suppliers within the legislated 30-day period. The period under review indicates that 19 percent (R360 million) is due to creditors under 0 to 30 days with 65 percent (R1.245 billion) being debt over 90 days. The creditors category with the highest debt reported is trade creditors at 73 percent (R1.402 billion) followed by bulk

electricity at 15 percent which is worrying as it indicates that municipalities are struggling to settle the creditors raised through service delivery implementation.

Waterberg district reported the highest creditors at 66 percent (R1.262 billion). Sekhukhune district reported the lowest creditors at 0.43 percent (R8.235 million) of total Creditors. A total of 4 municipalities namely, Ephraim Mogale, Fetakgamo-Tubatse, Thabazimbi and Waterberg have not reported any amounts owed to creditors which appears to be misrepresentation that distorts any reasonable analysis.

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

- Funding Mix

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

- Repairs and Maintenance

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

- Budgeting within the Financial Systems

Poor reporting is observed with most municipalities in the province as they continue to budget outside their respective financial systems contrary to the mSCoA regulations. This results in the in-year reporting being distorted from the initial budget targets and could result in municipalities incurring high UIFW at the end of the year. The Provincial Treasury has once more held mSCoA live demonstration sessions in April 2023 to test the extent of mSCoA compliance and system usage by municipalities in attempts to assist in full usage of the financial systems. The results of the live demonstrations fully indicate that the municipalities still have challenges in implementing mSCoA.

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

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

5 In-Year Reporting: Compliance Monitoring

Table 1 shows the submission status as at 31 July 2023. Municipalities are complying with the monthly submission however fewer than five municipalities need to improve.

Table 1: mSCoA - Summary - Upload and Segment Validation

M01	Phase 1 Outstanding	Phase 1	Phase 2	Total	Segment Correct Percent
		Segment Errors	Submission Errors		
IMQ4	2	0	0	25	92
CR10	2	0	0	25	92
DB09	3	0	0	24	88
BMQ4	3	0	1	23	85
M12	2	0	0	25	92

Source: National Treasury Local Government Database

6 Budget Implementation Overview

This consolidated State of Municipal Finances report covers the financial performance of the municipalities for month 01 (July 2023) in the 2023/24 financial year. The consolidated report assesses the in-year financial performance of the municipalities against the budgeted revenue and expenditure. The assessment of the in-year financial performance is based on the s71 returns which include capital and operating budgets as well as debtors, creditors, cash flow and grants that were submitted by municipalities. The focus of this assessment is on the credible implementation of municipal budgets in relation to the IDP and SDBIP objectives.

6.1 Consolidated Budget Performance

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

Table 1: Consolidated Budget Performance Summary for the Period ending 31 July 2023

Summary - Table C4 Quarterly Budgeted Financial Performance (All) for 1st Quarter ended 30 September 2023

Description	Ref	Budget year 2023/24								
		Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
Revenue										
Exchange Revenue										
Service charges - Electricity		5 010 898	5 010 898	316 530	316 530	1 299 963	(983 433)	(75,65)	5 010 898	
Service charges - Water		2 236 229	2 236 229	31 163	31 163	560 327	(529 164)	(94,44)	2 236 229	
Service charges - Waste Water Management		400 766	400 766	26 574	26 574	99 814	(73 240)	(73,38)	400 766	
Service charges - Waste Management		438 030	438 030	36 492	36 492	108 356	(71 864)	(66,32)	438 030	
Sale of Goods and Rendering of Services		461 007	461 007	6 998	6 998	114 405	(107 407)	(93,88)	461 007	
Agency services		169 636	169 636	3 620	3 620	42 652	(39 032)	(91,51)	169 636	
Interest		24 308	24 308	2 067	2 067	4 670	(2 603)	(55,74)	24 308	
Interest earned from Receivables		629 273	629 273	53 687	53 687	154 133	(100 447)	(65,17)	629 273	
Interest earned from Current and Non Current Assets		308 746	308 746	19 633	19 633	79 099	(59 466)	(75,18)	308 746	
Dividends										
Rent on Land		407	407	72	72	102	(30)	(29,08)	407	
Rental from Fixed Assets		27 684	27 684	2 526	2 526	7 014	(4 488)	(63,99)	27 684	
Licence and permits		69 503	69 503	15 737	15 737	17 381	(1 645)	(9,46)	69 503	
Operational Revenue		294 537	294 537	2 761	2 761	73 291	(70 530)	(96,23)	294 537	
Non-Exchange Revenue										
Property rates		2 523 480	2 523 480	226 702	226 702	629 779	(403 077)	(64,00)	2 523 480	
Surcharges and Taxes		315	315	16	16	61	(45)	(73,41)	315	
Fines, penalties and forfeits		237 303	237 303	6 931	6 931	57 996	(51 065)	(88,05)	237 303	
Licences or permits		74 346	74 346	4 572	4 572	19 297	(14 725)	(76,31)	74 346	
Transfer and subsidies - Operational		13 424 979	13 424 979	4 453 535	4 453 535	4 007 712	445 822	11,12	13 424 979	
Interest		225 771	225 771	25 817	25 817	54 563	(28 745)	(52,68)	225 771	
Fuel Levy										
Operational Revenue										
Gains on disposal of Assets		5 175	5 175	3 909	3 909	1 294	2 615	202,17	5 175	
Other Gains				1 021	1 021		1 021			
Discontinued Operations										
Total Revenue (excluding capital transfers and contributions)		-	26 562 393	26 562 393	5 240 364	5 240 364	7 331 910	(2 091 546)	(28,53)	26 562 393
Expenditure										
Employee related costs		7 962 987	7 962 987	519 425	519 425	1 968 446	(1 449 020)	(73,61)	7 962 987	
Remuneration of councillors		587 888	587 888	36 152	36 152	146 490	(110 338)	(75,32)	587 888	
Bulk purchases - electricity		3 603 936	3 603 936	218 757	218 757	932 004	(713 247)	(76,53)	3 603 936	
Inventory consumed		1 697 628	1 697 628	29 547	29 547	408 036	(378 488)	(92,76)	1 697 628	
Debt impairment		1 725 223	1 725 223	3 365	3 365	258 959	(255 593)	(98,70)	1 725 223	
Depreciation and amortisation		2 482 196	2 482 196	32 845	32 845	608 222	(575 377)	(94,60)	2 482 196	
Interest		235 608	235 608	20 993	20 993	57 422	(36 430)	(63,44)	235 608	
Contracted services		3 846 363	3 846 363	213 719	213 719	954 123	(740 404)	(77,60)	3 846 363	
Transfers and subsidies		113 361	113 361	9 047	9 047	26 206	(17 159)	(65,48)	113 361	
Irrecoverable debts written off		380 438	380 438	5 778	5 778	89 099	(83 320)	(93,51)	380 438	
Operational costs		2 644 585	2 644 585	173 623	173 623	647 151	(473 528)	(73,17)	2 644 585	
Losses on disposal of Assets		18 197	18 197	1 210	1 210	344	866	251,43	18 197	
Other Losses		20 847	20 847			212	(212)	(100,00)	20 847	
Total Expenditure		-	25 319 257	25 319 257	1 264 463	1 264 463	6 096 714	(4 832 251)	(79,26)	25 319 257
Surplus/(Deficit)		-	1 243 136	1 243 136	3 975 901	3 975 901	1 235 196	2 740 705	221,88	1 243 136
Transfers and subsidies - capital (monetary allocations)			5 047 017	5 047 017	106 646	106 646	1 436 951	(1 330 305)	(92,58)	5 047 017
Transfers and subsidies - capital (in-kind)			299	299	299	299	59	240	410,02	299
Surplus/(Deficit) after capital transfers and contributions		-	6 290 453	6 290 453	4 082 845	4 082 845	2 672 206	1 410 640	52,79	6 290 453
Income Tax										
Surplus/(Deficit) after income tax		-	6 290 453	6 290 453	4 082 845	4 082 845	2 672 206	1 410 640	52,79	6 290 453
Share of Surplus/Deficit attributable to Joint Venture										
Share of Surplus/Deficit attributable to Minorities										
Surplus/(Deficit) attributable to municipality		-	6 290 453	6 290 453	4 082 845	4 082 845	2 672 206	1 410 640	52,79	6 290 453
Share of Surplus/Deficit attributable to Associate										
Intercompany/Parent subsidiary transactions										
Surplus/(Deficit) for the year		-	6 290 453	6 290 453	4 082 845	4 082 845	2 672 206	1 410 640	52,79	6 290 453

Source: National Treasury Local Government Database

For month (M01-31 July 2023), Consolidated Total Revenue (excluding capital transfers and contributions) of R5.240 billion was recognised against Year-to-Date (YTD) budget of R7.331 billion. During the same period Consolidated Expenditure was reported at R1.264 billion against the YTD budget of R6.096 billion resulting in under expenditure by 79 percent.

The consolidated net surplus for month 01 period, including capital transfers and contributions was R4.082 billion. For the month of July 2023, the municipalities have therefore on average collectively recorded a surplus of R4.082 million, after considering the Capital transfers from National and Provincial Government.

6.1.1 Operating Revenue

Municipalities have on average raised R5.240 billion or 71 percent of the year-to-date operating revenue budget of R7.331 billion. Based on the strings submitted, Transfers reported the highest source of revenue at 85 percent.

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

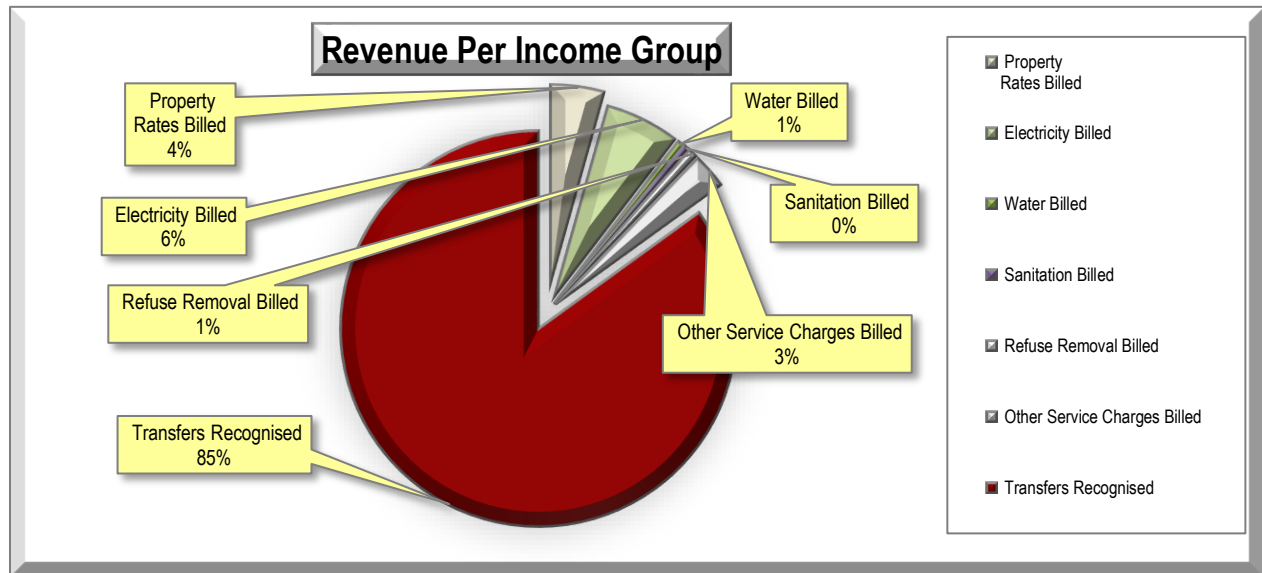
Table 2: Total Revenue contribution per Income Source

Rating	Revenue Source	R thousands	Percent
1	Transfers Recognized	4 453 535	85%
2	Electricity Billed	316 530	6%
3	Property Rates Billed	226 702	4%
4	Other Revenue	149 368	3%
5	Refuse Removal Billed	36 492	1%
6	Water Billed	31 163	1%
7	Sanitation Billed	26 574	1%
Totals		5 240 364	100%

Source: National Treasury Local Government Database

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

Figure 1: Revenue per Income Group



Source: National Treasury Local Government Database

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

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

6.1.2 Operating expenditure

For the period ending 31 July 2023, total operating expenditure amounted to R1.264 billion or 21 percent against the year-to-date budget of R6.096 billion. The lower than forecast spending is not necessarily cost savings that municipalities have realised for the period. Municipalities are generally understating the depreciation, asset and debt impairment during the year and only correct this figure during the audit period. This has been a challenge over the years despite the advice provided.

It is noted that the consolidated Employee related cost is down against the budget by R1.449 billion, and Electricity bulk purchases (down by R713 million), Inventory Consumables (down by R378 million), Contracted services (down by R740 million). It will be important for the various municipalities to review these expenditure items to verify the correctness.

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

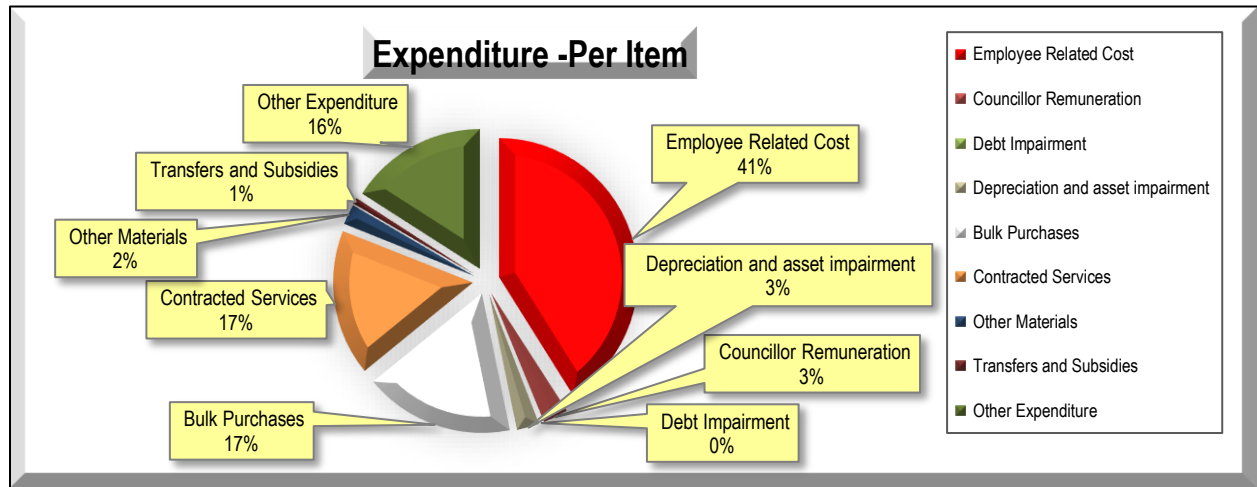
Table 3: Total expenditure contribution per Expenditure Type

Rating	Expenditure Item	R thousands	Percent
1	Employee Related Cost	519 425	41%
2	Bulk Purchases	218 757	17%
3	Contracted Services	213 719	17%
4	Other Expenditure	201 604	16%
5	Councilor r Remuneration	36 152	3%
6	Depreciation and asset impairment	32 845	3%
7	Inventory Consumed	29 547	2%
8	Transfers and Subsidies	9 047	1%
9	Debt Impairment	3 365	0%
Totals		1 261 097	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 July 2023 with consolidated surplus cash and cash equivalent of R8.921 billion. The Cash and cash equivalents at beginning of the year were R3.695 billion. A net increase in cash and cash equivalents of R5.226 billion was realised. The underspending on conditional grant funds is a concern and has contributed to the increase in the cash status of municipalities. Treasury continues to monitor and provide advice on the mapping of the cash flow.

6.2 Financial Performance – District Breakdown

This section summarizes the revenue and expenditure performance per district.

6.2.1 Operating Revenue per district

Table 5 below shows the operating revenue performance broken down per district and the main revenue items for the period ending 31 July 2023.

Table 4: Operating Revenue per district

Operating Revenue Per District -M01 July 2023

R thousands	Operating Revenue					Exchange Revenue					Non Exchange Revenue	
	Original Budget	Adjusted Budget	YTD Budget	YTD Actual	% of year to date Budget	Electricity Billed	Water Billed	Sanitation Billed	Refuse Removal Billed	Other Revenue	Property Rates Billed	Transfers Recognised
Capricorn	7 254 440	7 254 440	1 973 015	1 367 936	69%	121 929	25 873	15 212	13 492	44 641	91 986	1 054 803
Mopani	5 336 295	5 336 295	1 434 421	1 213 888	85%	77 908	934	518	6 639	26 654	43 792	1 057 442
Sekhukhune	3 702 873	3 702 873	961 820	593 278	62%	8 611	-	-	2 700	18 283	26 758	536 926
Vhembe	5 926 044	5 926 044	1 816 244	1 415 407	78%	37 335	20 116	256	6 218	32 677	25 510	1 293 296
Waterberg	4 342 741	4 342 741	1 146 411	649 855	57%	70 747	(15 759)	10 588	7 444	27 112	38 655	511 067
Totals	26 562 393	26 562 393	7 331 910	5 240 364	71%	316 530	31 163	26 574	36 492	149 368	226 702	4 453 535

Source: National Treasury Local Government Database

As at 31 July 2023 the original total operating revenue budget for the province stood at R26.562 billion. The year-to-date revenue budget stands at R7.331 billion as at 31 July 2023 of which R5.240 billion was realised and thereby creating underperformance of 29 percent against the year-to-date budget.

Mopani district municipalities realised the highest year-to-date revenue against its budget at 85 percent of the year to date. The second highest revenue raised was by Vhembe at 78 percent then Capricorn and Sekhukhune District municipalities respectively recorded 69 and 62 percent. Waterberg district recorded the lowest at 57 percent. Detailed information per municipality is shown in Appendix – 1.

6.2.2 Operating Expenditure per District

Table 6 below shows the operating expenditure performance broken down per district and the main expenditure items for the period ending 31 July 2023.

Table 5: Operating Expenditure per district

Operating Expenditure Per District -M01 July 2023

R thousands	Original Budget	Adjusted Budget	YTD Budget	YTD Actual	% of Budget	Employee Related Cost	Councillor Remuneration	Debt Impairment	Depreciation and asset impairment	Bulk Purchases	Contracted Services	Inventory Consumed	Transfers and Subsidies	Other Expenditure
Capricorn	6 759 892	6 759 892	1 625 288	450 271	28%	144 381	9 291	-	8 717	118 302	62 364	16 297	3 036	87 884
Mopani	5 237 712	5 237 712	1 319 527	235 300	18%	114 618	10 267	-	-	13 696	38 907	14 519	3 860	39 433
Sekhukhune	3 469 930	3 469 930	876 580	79 143	9%	22 819	4 043	-	5 158	83	25 119	1 000	1 428	19 493
Vhembe	5 552 588	5 552 588	1 200 533	329 682	27%	141 692	9 268	563	11 448	53 160	74 161	5 730	723	32 938
Waterberg	4 299 134	4 299 134	1 074 786	170 066	16%	95 916	3 283	2 802	7 523	33 516	13 169	(7 998)	-	21 855
Total	25 319 257	25 319 257	6 096 714	1 264 463	21%	519 425	36 152	3 365	32 845	218 757	213 719	29 547	9 047	201 604

Source: National Treasury Local Government Database

The original total operating expenditure budget for the province stands at R25.319 billion. The aggregate year-to-date expenditure budget stands at R6.096 billion as at 31 July 2023 of which R1.264 billion was spent during the period yielding under-performance of 79 percent. This is mainly due to municipalities not factoring in depreciation and debt impairments during the financial year. The under expenditure may also be due to implementation of the Funding plans by the 8 municipalities with unfunded budgets. Operating Expenditure per municipality is shown in Appendix – 2.

Capricorn district spent the highest expenditure in relation to its year-to-date budget at 28 percent with Sekhukhune district being the lowest at 9 percent. Vhembe, Mopani and Waterberg respectively recorded 27, 18 and 16 percent.

6.2.3 Capital spending and sources of finance

Table 6: Capital Expenditure per district

Capital Expenditure Per District -M01 July 2023

R thousands	Original Budget	Adjusted Budget	Year To Date Budget	YTD Actual	% of Budget	Energy Sources	Water Management	Waste Water Management	Waste Management (Refuse)	Municipal governance and	Community and public safety	Economic and environmental services	Other
Capricorn	1 676 427	1 676 427	364 806	6 709	2%	1 051	30 765	4 140	-	(271)	(265)	(28 711)	-
Mopani	1 199 152	1 199 152	293 786	57 725	20%	-	7 077	-	-	1 150	6 960	42 539	-
Sekhukhune	1 293 238	1 293 238	286 155	32 447	11%	913	-	-	-	6 098	-	25 436	-
Vhembe	2 149 310	2 149 310	504 256	120 976	24%	18 807	1 918	7 735	1 997	3 436	6 490	80 593	-
Waterberg	839 134	839 134	209 784	16 533	8%	-	7 406	5 380	-	-	587	3 160	-
Total	7 157 260	7 157 260	1 658 786	234 390	14%	20 771	47 166	17 255	1 997	10 412	13 772	123 018	-

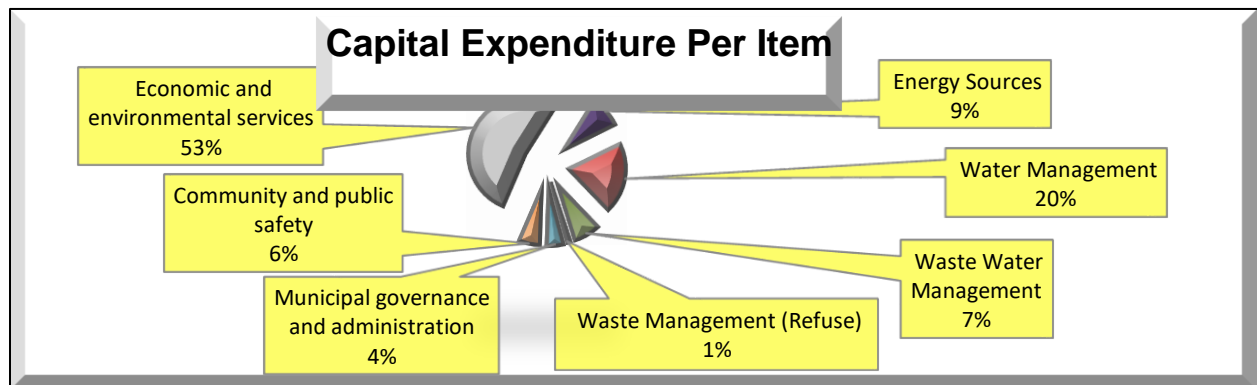
Source: National Treasury Local Government Database

The original capital budget for municipalities in the province stood at R7.157 billion with a reported year-to-date capital budget of R1.658 billion. Actual year to date spending stands at R234 million being 14 percent of the year-to-date budget.

Vhembe district reflected the highest capital expenditure against the budget at 24 percent with Capricorn district recording the lowest at 2 percent. Mopani, Sekhukhune and Waterberg respectively recorded 20 ,11 & 8 percent. Detailed capital expenditure for each municipality is shown in Appendix – 4.

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

Figure 3: Capital Expenditure Per Item



Source: National Treasury Local Government Database

It can be observed that Economic and Environmental services (53 percent) make up the largest portion of year-to-date capital expenditure with Waste management being the lowest at 1 percent. Water management is the second highest at 20 percent with Energy sources at 9 percent, Community and public safety at 6 percent, Municipal governance and administration at 4 percent and Waste - water management at 7 percent.

Table 8 below further provides for the sources to finance to the above capital expenditure for M01 of 2023/24 financial year.

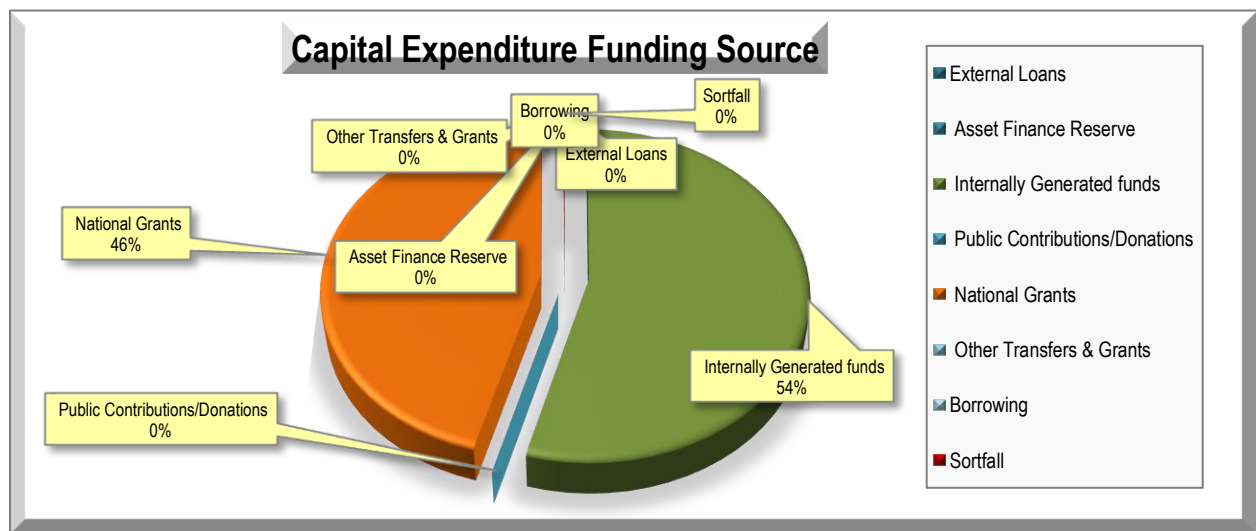
Table 7: Source of Finance for Capital Expenditure

Capital Sources of Finance per District - M01 July 2023

R thousands	Original Budget	Adjusted Budget	Year To Date Budget	YTD Actual	% of Budget	External Loans	Asset Finance Reserve	Internally Generated funds	Public Contributions/Donations	Transfers & Grants				Borrowing	Other
										National Grants	Provincial Grants	Municipality	Other Transfers & Grants		
Capricorn	1 676 427	1 676 427	364 806	6 709	2%	-	-	1 018	-	5 691	-	-	-	-	-
Mopani	1 199 152	1 199 152	293 786	57 725	20%	-	-	25 462	-	32 263	-	-	-	-	-
Sekhukhune	1 293 238	1 293 238	286 155	32 447	11%	-	-	25 108	-	7 339	-	-	-	-	-
Vhembe	2 149 310	2 149 310	504 256	120 976	24%	-	-	75 807	-	44 949	-	-	-	-	-
Waterberg	839 134	839 134	209 784	16 533	8%	-	-	-	-	16 533	-	-	-	-	-
Total	7 157 260	7 157 260	1 658 786	234 390	14%	-	-	127 395	-	106 775	-	-	-	-	-

Source: National Treasury Local Government Database

Figure 4: Capital Expenditure per Funding Source



Source: National Treasury Local Government Database

Table 8 and Figure 4 above indicate that municipalities' capital budgets are funded mainly from two sources namely, national grants and own revenue. Own revenue make up 54 percent (R127 million) of the year-to-date actual capital funding of R234 million with grants making up 46 percent (R106 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

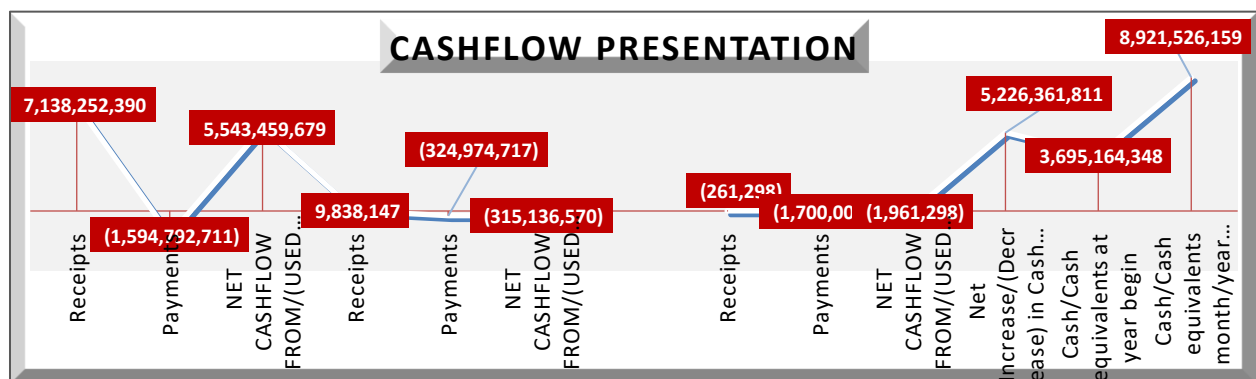
Table 8: Cash Flow

Cashflow M01 July 2023

R thousands	Cashflow from Operating Activities			Cashflow from Investing Activities			Cashflow from Financing Activities			Net Increase/(Decrease) in Cash Held	Cash/Cash equivalents at year begin	Cash/Cash equivalents month/year end
	Receipts	Payments	NET CASHFLOW FROM/(USED) OPERATING ACTIVITIES	Receipts	Payments	NET CASHFLOW FROM/(USED) INVESTING ACTIVITIES	Receipts	Payments	NET CASHFLOW FROM/(USED) FINANCING ACTIVITIES			
Capricorn	1 726 666	(491 683)	1 234 983	3 909	(15 782)	(11 873)	(111)	-	(111)	1 222 999	1 442 806	2 665 805
Mopani	2 113 323	(352 113)	1 761 210	3 329	(79 927)	(76 598)	-	(1 700)	(1 700)	1 682 912	324 274	2 007 186
Sekhukhune	636 589	(125 661)	510 928	851	(34 172)	(33 320)	(107)	-	(107)	477 500	257 267	734 768
Vhembe	1 679 523	(333 516)	1 346 006	404	(153 935)	(153 531)	(3)	-	(3)	1 192 472	1 567 788	2 760 260
Waterberg	982 151	(291 819)	690 332	1 345	(41 159)	(39 815)	(39)	-	(39)	650 478	103 030	753 508
Total	7 138 252	(1 594 793)	5 543 460	9 838	(324 975)	(315 137)	(261)	(1 700)	(1 961)	5 226 362	3 695 164	8 921 526

Source: National Treasury Local Government Database

Figure 5: Cash flow Statement



Source: National Treasury Local Government Database

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

From the information provided municipalities in the province closed the month of July 2023 with a surplus cash and cash equivalent of R8.921 billion. The Cash and cash equivalents at beginning of the year were R3.695 billion. A net increase in cash and cash equivalents amounting to R5.226 billion was realised during the period.

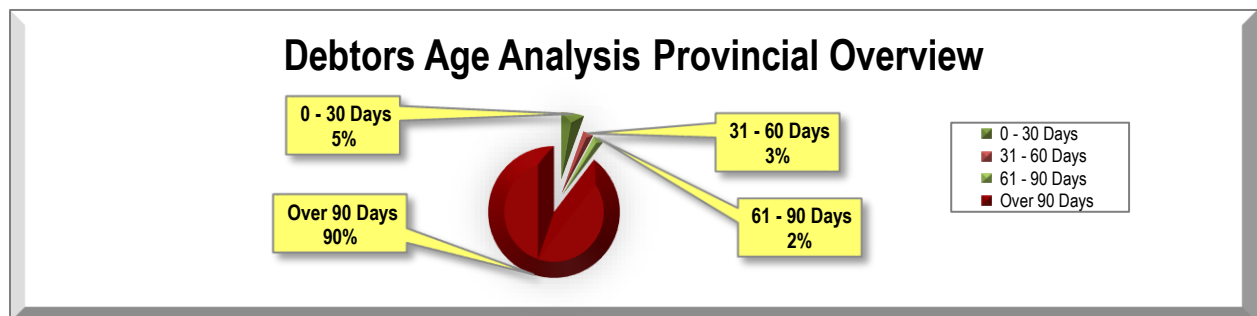
6.2.5 Debt Management

Table 9: Debtors Age Analysis

Debtors Detail - M01 July 2023									
R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total
	Total	%	Total	%	Total	%	Total	%	Total
Capricorn	217 297	6%	129 665	3%	120 005	3%	3 371 170	88%	3 838 137
Mopani	214 629	5%	82 890	2%	79 428	2%	4 074 046	92%	4 450 993
Sekhukhune	80 895	7%	28 138	2%	29 841	3%	994 776	88%	1 133 650
Vhembe	107 443	3%	68 205	2%	102 248	3%	3 200 142	92%	3 478 038
Waterberg	197 806	8%	78 012	3%	54 545	2%	2 109 039	86%	2 439 402
Total	818 070	5%	386 910	3%	386 067	3%	13 749 173	90%	15 340 220

Source: National Treasury Local Government Database

Figure 6: Debtors Age Analysis - Provincial Overview



Source: National Treasury Local Government Database

Figure 6 reveals that 90 percent of the customers have been outstanding for a period over 90 days. This is an indication that municipalities do not effectively implement debt and credit control policies to collect debt due. The districts with most debtors over 90 days are Mopani and Vhembe, both at 92 percent. Capricorn, Sekhukhune and Waterberg respectively recorded 88, 88 and 86 percent of debtors over 90 Days.

Non-collection of revenue negatively impacts the financial sustainability of municipalities. Furthermore, non-payment of services rendered may lead to delays in the implementation of the budget. It must be noted that 8 municipalities as stated in section 4 of the report did not provide their debtors' book information and thus the reported debtor amounts are understated and misrepresented.

Table 10: Debtors by Customer per district

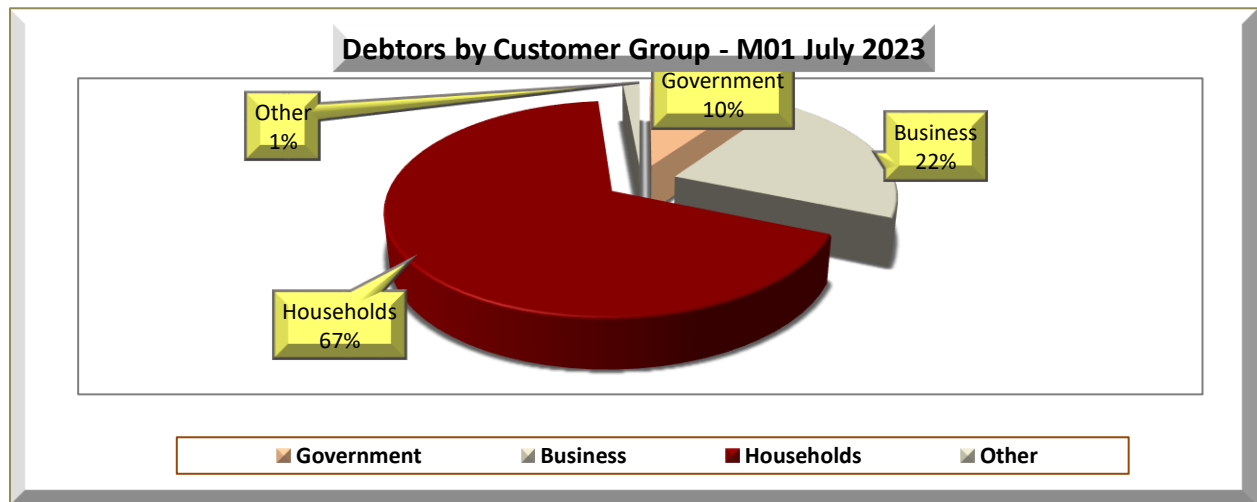
Debtors by Customer Group - M01 July 2023

R thousands	Government		Business		Households		Other		Total
	Total	%	Total	%	Total	%	Total	%	
Capricorn	460 947	12%	1 321 992	34%	2 008 141	52%	47 057	0	3 838 137
Mopani	183 928	4%	813 585	18%	3 273 870	74%	179 609	4%	4 450 992
Sekhukhune	250 992	22%	268 430	24%	630 855	56%	-16 629	-1%	1 133 648
Vhembe	349 589	10%	604 550	17%	2 523 900	73%	0	0%	3 478 039
Waterberg	244 696	10%	304 248	12%	1 874 625	77%	15 832	1%	2 439 401
Total	1 490 152	10%	3 312 805	22%	10 311 391	67%	225 869	1%	15 340 217

Source: National Treasury Local Government Database

Table 11 indicates that the total debtors up to the end of July 2023 categorized by customer group amounted to R15.340 billion. Outstanding debtors in respect of Households are the highest at R10.311 billion or 67 percent of the total debtors and government debts due to municipalities amounts to R1.490 billion (10 percent) with business category at R3.312 billion (22 percent).

Figure 7: Debtors by Customer Group



Source: National Treasury Local Government Database

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

- Despite the pandemic effects, credit control needs to be emphasized mostly over households.
- Government forums which have already been established need to continue their effective mandate over resolving the government debt as it currently accounts for 10 percent of the total outstanding debt.
- Limpopo Treasury will continue to monitor the payments by departments through Departmental In Year Monitoring System.
- Municipalities are not correctly classifying their debts and there is a significant understatement of debtors.

6.2.6 Creditors Management

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

Table 11: Creditors Age Analysis per District

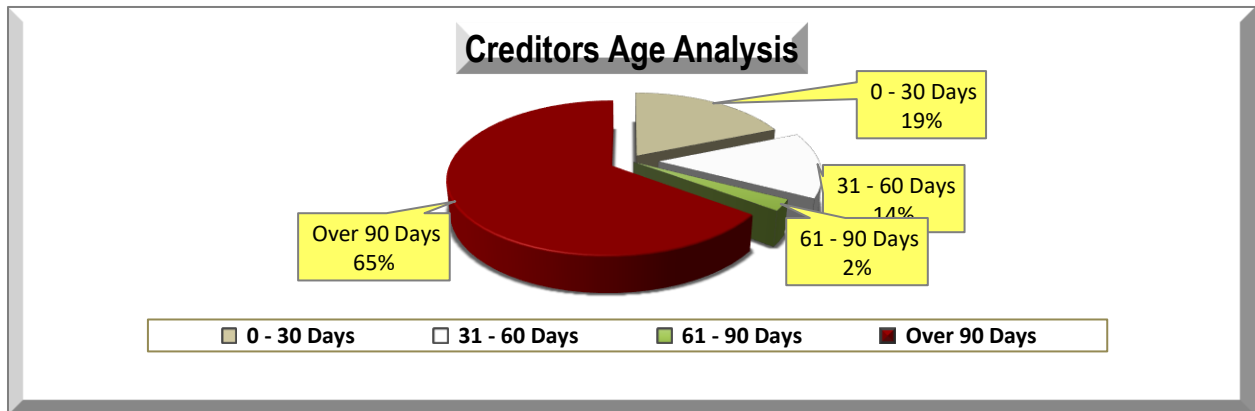
Creditor Age Analysis - M01 July 2023

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total
	Total	%	Total	%	Total	%	Total	%	Total
Capricorn	192 030	100%	527	0%	-	0%	28	0%	192 586
Mopani	34 740	9%	130 060	32%	21 633	5%	221 094	54%	407 527
Sekhukhune	8 235	100%	-	0%	-	0%	-	0%	8 235
Vhembe	39 193	81%	5 692	12%	1 352	3%	2 314	5%	48 551
Waterberg	86 134	7%	130 396	10%	23 672	2%	1 021 853	81%	1 262 055
Total	360 333	19%	266 675	14%	46 657	2%	1 245 288	65%	1 918 953

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 July 2023 categorized by district amounted to R1.918 billion. Outstanding creditors in the bracket “Over 90 days” are the highest at R1.245 billion or 65 percent of the total outstanding creditors. It must be noted that 4 municipalities as mentioned before

under section 4 did not report on the outstanding creditor balances and that the amount outstanding, as reported, is grossly understated and misrepresented.

Table 12: Creditors by Customer Group per District

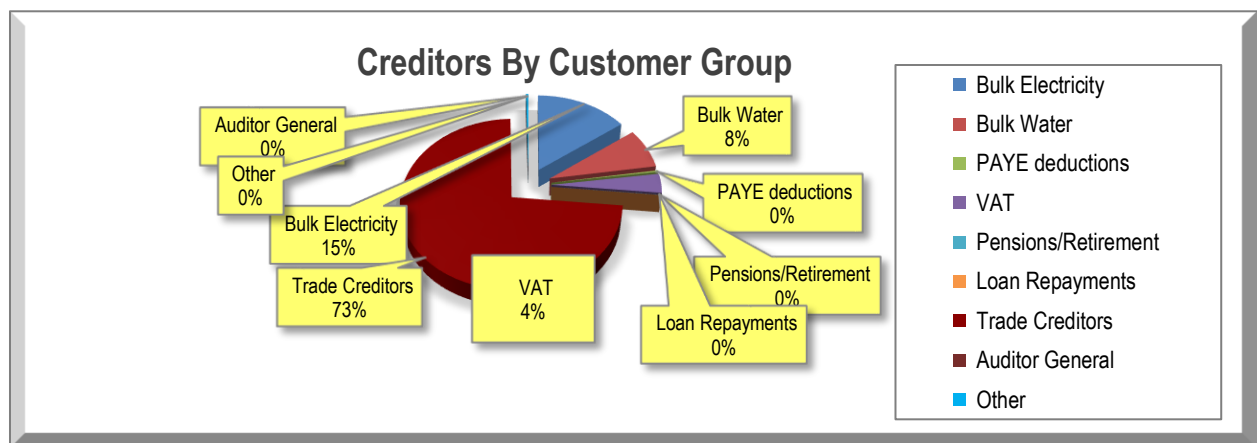
Creditor Age Analysis - M01 July 2023

R thousands	Bulk Electricity		Bulk Water		PAYE deductions		VAT		Pensions/Ret		Loan Repayment		Trade Creditors		Auditor General		Other		Total
	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	
Capricorn	134 423	70%	24 844	13%	-	0%	-	0%	-	0%	-	0%	32 543	17%	-	0,00%	776	0%	192 586
Mopani	13 159	3%	97 901	24%	-	0%	-	0%	486	0%	-	0%	294 672	72%	32	0,01%	1 277	0%	407 527
Sekhukhune	-	0%	123	1%	-	0%	-	0%	-	0%	-	0%	5 584	68%	-	0,00%	2 528	31%	8 235
Vhembe	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	48 551	100%	-	0,00%	-	0%	48 551
Waterberg	137 660	11%	24 902	2%	5 050	0%	70 979	6%	-	0%	-	0%	1 021 213	80%	154	0,01%	2 097	0%	1 262 055
Total	285 242	15%	147 769	8%	5 050	0%	70 979	4%	486	0%	-	0%	1 402 563	73,1%	187	0,01%	6 678	0%	1 918 953

Source: National Treasury Local Government Database

Table 13 shows creditors by District and by item, Figure 9 below then further provides for creditors by customer group. Vhembe, Modimolle-Mookgophong and Thabazimbi did not provide for bulk water creditors. Municipalities with electrification licenses are not reflecting their Eskom account balances, except for Polokwane, Ba-Phalaborwa, Bela-Bela, Greater Tzaneen and Mogalakwena. This information is contrary to the s41 reports received from National Treasury which reflect that municipalities owe Water Boards and Eskom huge sums of money. Appendix – 9 reflect the detailed creditors for each municipality per customer group.

Figure 9: Creditors by Customer Group



Source: National Treasury Local Government Database

6.2.7 Spending on Conditional Grant

Table 13 : Conditional Grants

R thousands	Municipal Infrastructure Grant		Public Transport Network Grant		Integrated National Electrification Programme		Neighbourhood Development		Rural Road Assets Management Systems		Regional Bulk Infrastructure Grant	
	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent
Capricorn	436 347	17 267	213 978	291	84 229	-	32 168	-	2 601	318	161 539	-
Mopani	871 118	39 767	-	-	89 178	7 845	-	-	2 370	198	-	-
Sekhukhune	853 251	3 397	-	-	90 103	4 107	-	-	2 460	-	-	-
Vhembe	988 367	10 719	-	-	47 704	-	25 000	-	2 416	-	-	-
Waterberg	370 773	8 170	-	-	32 800	-	-	-	2 290	-	-	-
Total	3 519 856	79 320	213 978	291	344 014	11 952	57 168	-	12 137	516	161 539	-

Source: National Treasury Local Government Database

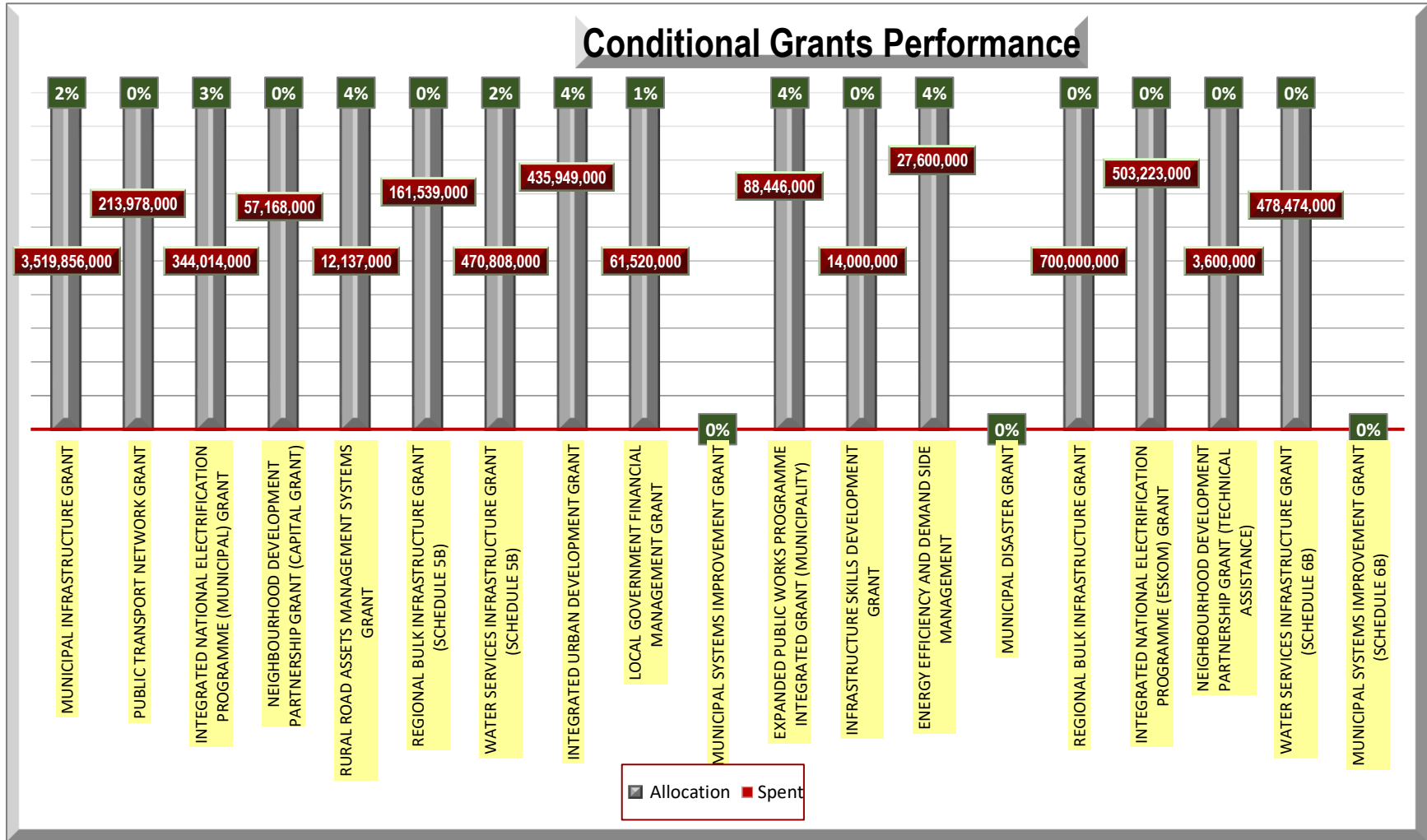
R thousands	Water Services Infrastructure Grant (Schedule 5B)		Integrated Urban Development Grant		Local Government Financial Management Grant		Improvement Grant (Schedule 5B)		Programme Integrated Grant (Municipality)		Infrastructure Skills Development Grant	
	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent
Capricorn	230 725	10 240	435 949	17 596	10 100	194	-	-	18 745	2 008	5 500	-
Mopani	-	-	-	-	14 350	280	-	-	21 605	1 204	-	-
Sekhukhune	-	-	-	-	12 620	-	-	-	24 598	287	-	-
Vhembe	109 000	-	-	-	12 200	75	-	-	16 883	244	8 500	-
Waterberg	131 083	574	-	-	12 250	55	-	-	6 615	-	-	-
Total	470 808	10 814	435 949	17 596	61 520	604	-	-	88 446	3 744	14 000	-

Source: National Treasury Local Government Database

R thousands	Energy Efficiency and Demand Side Management (Municipal) Grant		Municipal Disaster Grant		Regional Bulk Infrastructure Grant		Integrated National Electrification Programme (Eskom) Grant		Neighbourhood Development Partnership Grant (Technical Assistance)		Water Services Infrastructure Grant (Schedule 6B)		Municipal Systems Improvement Grant (Schedule 6B)		TOTALS	
	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent
Capricorn	4 000	-	-	-	-	-	159 367	-	1 000	-	-	-	-	-	1 796 248	47 913
Mopani	14 000	999	-	-	460 000	-	71 388	-	-	-	320 843	-	-	-	1 864 852	50 292
Sekhukhune	5 600	-	-	-	140 000	-	70 310	-	100	-	49 425	-	-	-	1 248 467	7 791
Vhembe	-	-	-	-	50 000	-	111 911	-	2 500	-	-	-	-	-	1 374 481	11 039
Waterberg	4 000	-	-	-	50 000	-	90 247	-	-	-	108 206	-	-	-	808 264	8 800
Total	27 600	999	-	-	700 000	-	503 223	-	3 600	-	478 474	-	-	-	7 092 312	125 835

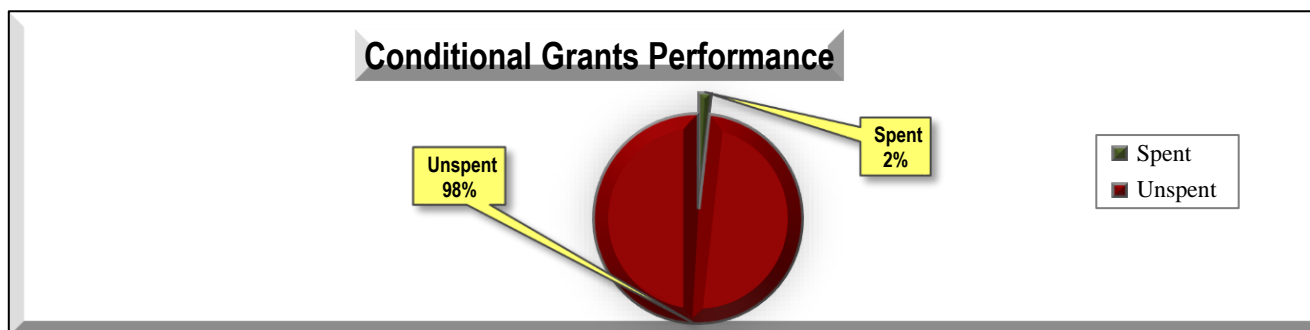
Source: National Treasury Local Government Database

Figure 10: Conditional Grants



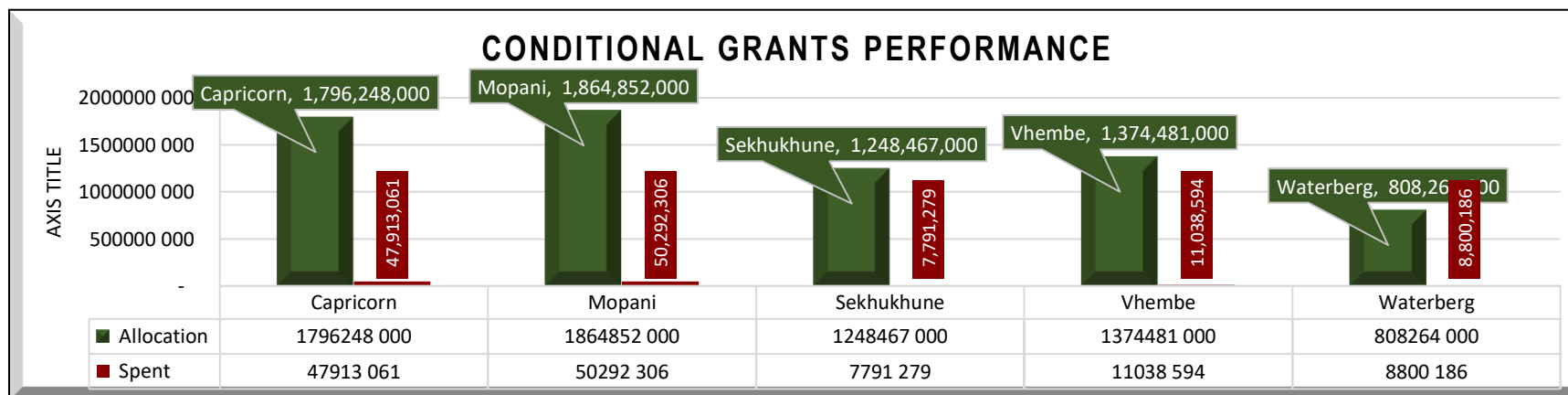
Source: National Treasury Local Government Database

Figure 11: Conditional Grants Provincial Overview



Source: National Treasury Local Government Database

Figure 12 : Conditional Grants District Performance



Source: National Treasury Local Government Database

At the end of 31 July 2023, the aggregate conditional grants spending stands at 2 percent, based on a straight-line projection the expenditure should be 8 percent, which indicates that grant spending is lagging as at 31 July 2023.






7 mSCoA - Summary - Upload and Segment Validation

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

Table 14: mSCoA uploads

YEAR: 2023 - 2024			TABB	PRTA	ORGB	PROR	M01
Demarcation Description	Demarc Code	CAP					
Ba-Phalaborwa	LIM334	M					
Bela Bela	LIM366	M					
Blouberg	LIM351	L					
Capricorn	DC35	M					
Collins Chabane	LIM345	M					
Elias Motsoaledi	LIM472	M					
Ephraim Mogale	LIM471	L					
Greater Giyani	LIM331	L					
Greater Letaba	LIM332	L					
Greater Tzaneen	LIM333	H					
Lepelle-Nkumpi	LIM355	L					
Lephalale	LIM362	M					
Makhado	LIM344	M					
Makhuduthamaga	LIM473	L					
Maruleng	LIM335	L					
Modimolle-Mookgopong	LIM368	M					
Mogalakwena	LIM367	L					
Molemole	LIM353	L					
Mopani	DC33	L					
Musina	LIM341	L					
Polokwane	LIM354	H					
Sekhukhune	DC47	H					
Thabazimbi	LIM361	L					
Thulamela	LIM343	M					
Tubatse Fetakgomo	LIM476	L					
Vhembe	DC34	L					
Waterberg	DC36	L					

Legend explanations

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

8 Assistance Provided

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

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

10 Summary and Conclusion

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

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

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

Appendices

Appendix - 1: Operating Revenue

Appendix 1: Operating Revenue - M01 July 2023													
Operating Revenue Budget						Exchange Revenue					Non Exchange Revenue		
R thousands	Original Budget	Adjusted Budget	YTD Budget	YTD Actual	% of year to date Budget	Electricity Billed	Water Billed	Sanitation Billed	Refuse Removal Billed	Other Revenue	Property Rates Billed 1	Transfers Recognised	Other Revenue
Blouberg	352 990	352 990	88 248	137 974	156%	2 251	351	152	172	608	36 718	97 413	308
Capricorn	967 645	967 645	401 316	328 101	82%	-	-	-	-	949	-	327 152	-
Lepelle-Nkumpi	713 726	713 726	178 431	10 719	6%	-	-	-	617	871	3 586	25	5 619
Molemole	274 777	274 777	68 694	78 168	114%	629	-	-	252	674	2 363	74 212	38
Polokwane	4 945 302	4 945 302	1 236 326	812 975	66%	119 049	25 521	15 060	12 452	29 941	49 318	556 002	5 632
Total	7 254 440	7 254 440	1 973 015	1 367 936	69%	121 929	25 873	15 212	13 492	33 044	91 986	1 054 803	11 597
Ba-phalaborwa	676 346	676 346	169 086	109 170	65%	6 258	-	-	1 665	1 201	10 533	85 805	3 708
Greater Giyani	539 825	539 825	134 956	13 122	10%	-	-	-	722	2 125	7 019	-	3 256
Greater Letaba	467 049	467 049	116 762	169 255	145%	2 309	580	477	459	2 940	2 211	160 210	68
Greater Tzaneen	1 613 783	1 613 783	463 466	331 592	72%	69 341	-	-	3 357	6 210	12 032	238 741	1 912
Maruleng	348 971	348 971	127 570	84 280	66%	-	354	41	436	2 422	11 997	69 030	0
Mopani	1 690 322	1 690 322	422 580	506 469	120%	-	-	-	-	2 812	-	503 657	-
Total	5 336 295	5 336 295	1 434 421	1 213 888	85%	77 908	934	518	6 639	17 711	43 792	1 057 442	8 944
Elias Motsoaledi	680 764	680 764	235 483	166 390	71%	8 611	-	-	568	427	(1 017)	149 670	8 131
Ephraim Mogale	375 827	375 827	141 525	-	0%	-	-	-	-	-	-	-	-
Tubatse Fetakgo	915 422	915 422	228 855	277 056	121%	-	-	-	2 114	5 231	24 253	243 628	1 829
Makhuduthamag	457 809	457 809	114 452	149 833	131%	-	-	-	17	1 383	3 523	143 628	1 282
Sekhukhune	1 273 052	1 273 052	241 504	-	0%	-	-	-	-	-	-	-	-
Total	3 702 873	3 702 873	961 820	593 278	62%	8 611	-	-	2 700	7 041	26 758	536 926	11 242
Makhado	1 395 877	1 395 877	348 969	247 085	71%	27 481	-	-	1 283	5 925	9 809	202 178	410
Musina	530 868	530 868	132 717	115 216	87%	9 854	4 901	255	1 904	1 121	5 188	91 777	215
Collins Chabane	662 484	662 484	236 010	182 975	78%	-	-	-	446	2 598	3 161	176 263	508
Thulamela	897 697	897 697	313 759	266 644	85%	-	-	-	2 540	6 749	7 352	245 667	4 336
Vhembe	2 439 118	2 439 118	784 788	603 486	77%	-	15 215	1	44	10 806	-	577 411	9
Total	5 926 044	5 926 044	1 816 244	1 415 407	78%	37 335	20 116	256	6 218	27 199	25 510	1 293 296	5 478
Bela bela	555 869	555 869	158 116	84 269	53%	10 533	3 716	2 696	1 199	1 956	8 803	54 079	1 286
Lephalale	789 635	789 635	197 409	140 443	71%	18 180	7 562	2 060	1 743	5 520	9 718	94 473	1 186
Modimolle-Mookg	868 609	868 609	237 442	117 050	49%	20 886	8 666	4 076	2 452	8 167	11 983	60 476	345
Mogalakwena	1 418 183	1 418 183	354 545	244 983	69%	21 147	(35 704)	1 756	2 049	6 180	8 151	239 213	2 189
Thabazimbi	550 934	550 934	137 733	-	0%	-	-	-	-	-	-	-	-
Waterberg	159 512	159 512	61 166	63 109	103%	-	-	-	-	283	-	62 826	-
Total	4 342 741	4 342 741	1 146 411	649 855	57%	70 747	(15 759)	10 588	7 444	22 107	38 655	511 067	5 006

Source: National Treasury Local Government Database

Appendix - 2: Operating Expenditure

Appendix 2: Operating Expenditure - M01 July 2023														
R thousands	Original Budget	Adjusted Budget	YTD Budget	YTD Actual	% of Budget	Employee Related Cost	Councillor Remuneration	Debt Impairment	Depreciation and asset impairment	Bulk Purchases	Contracted Services	Inventory Consumed	Transfers and Subsidies	Other Expenditure
Blouberg	389 072	389 072	97 269	20 354	21%	11 122	1 452	-	-	100	3 905	117	-	3 658
Capricorn	1 081 663	1 081 663	205 728	60 094	29%	27 552	1 409	-	6 375	-	11 150	85	-	13 524
Lepelle-Nkumpi	478 179	478 179	119 545	16 421	14%	7 618	1 942	-	2 342	-	379	75	-	4 066
Molemole	260 945	260 945	65 237	14 970	23%	8 906	1 109	-	-	1 312	1 226	297	-	2 120
Polokwane	4 550 034	4 550 034	1 137 509	338 432	30%	89 183	3 380	-	-	116 889	45 705	15 723	3 036	64 516
Total	6 759 892	6 759 892	1 625 288	450 271	28%	144 381	9 291	-	8 717	118 302	62 364	16 297	3 036	87 884
Ba-phalaborwa	764 525	764 525	191 131	36 191	19%	13 326	1 169	-	-	10 941	3 070	4 076	103	3 505
Greater Giyani	548 344	548 344	137 086	21 788	16%	13 887	2 020	-	-	-	606	31	-	5 245
Greater Lebaba	423 398	423 398	105 850	42 193	40%	11 528	2 282	-	-	2 698	13 884	820	-	10 981
Greater Tzaneen	1 525 703	1 525 703	392 919	55 012	14%	36 524	2 351	-	-	-	5 996	3 115	3 757	3 268
Maruleng	286 339	286 339	70 190	14 893	21%	7 073	1 160	-	-	57	4 205	457	-	1 941
Mopani	1 689 403	1 689 403	422 351	65 222	15%	32 279	1 285	-	-	-	11 146	6 020	-	14 493
Total	5 237 712	5 237 712	1 319 527	235 300	18%	114 618	10 267	-	-	13 696	38 907	14 519	3 860	39 433
Elias Mtshele	654 217	654 217	172 931	26 024	15%	13 630	2 079	-	5 158	83	2 593	901	145	1 435
Ephraim Mogale	375 666	375 666	93 265	-	0%	-	-	-	-	-	-	-	-	-
Tubatse Fetakgomo	838 096	838 096	209 524	23 694	11%	-	-	-	-	-	11 925	-	-	11 769
Makhuduthamaga Sekhukhune	371 205	371 205	92 801	29 425	32%	9 189	1 964	-	-	-	10 601	98	1 284	6 289
Total	3 469 930	3 469 930	876 580	79 143	9%	22 819	4 043	-	5 158	83	25 119	1 000	1 428	19 493
Makhado	1 368 446	1 368 446	342 112	66 913	20%	26 857	2 320	563	11 448	-	16 925	2 924	-	5 876
Musina	484 868	484 868	121 217	69 872	58%	12 946	878	-	-	53 160	81	145	416	2 246
Collins Chabane	457 671	457 671	114 418	43 440	38%	12 018	2 300	-	-	-	24 884	880	75	3 283
Thulamela	919 194	919 194	219 078	53 184	24%	27 327	2 610	-	-	-	18 181	1 363	232	3 470
Vhembe	2 322 408	2 322 408	403 708	96 274	24%	62 544	1 159	-	-	-	14 089	418	-	18 063
Total	5 552 588	5 552 588	1 200 533	329 682	27%	141 692	9 268	563	11 448	53 160	74 161	5 730	723	32 938
Bela-bela	543 004	543 004	135 751	36 508	27%	12 745	613	-	-	15 868	2 413	555	-	4 315
Lephalale	787 943	787 943	196 986	64 169	33%	18 510	1 083	2 802	7 024	17 648	1 717	3 711	-	11 674
Modimolle-Mookgo	863 962	863 962	215 991	27 552	13%	21 762	-	-	-	-	3 010	657	-	2 123
Mogalakwena	1 383 244	1 383 244	345 813	28 955	8%	32 886	854	-	-	-	5 744	(12 920)	-	2 390
Thabazimbi	534 839	534 839	133 710	-	0%	-	-	-	-	-	-	-	-	-
Waterberg	186 142	186 142	46 535	12 883	28%	10 012	733	-	499	-	285	-	-	1 354
Total	4 299 134	4 299 134	1 074 786	170 066	16%	95 916	3 283	2 802	7 523	33 516	13 169	(7 998)	-	21 855

Source: National Treasury Local Government Database

Appendix - 3: Capital Source of Finance

Appendix 3: Capital Source of Finance - M01 July 2023															
R thousands	Original Budget	Adjusted Budget	Year To Date Budget	YTD Actual	% of Budget	External Loans	Asset Finance Reserve	Internally Generated funds	Public Contributions/Donations	Transfers & Grants				Borrowing	Other
										National Grants	Provincial Grants	District Municipality Grants	Other Transfers & Grants		
Blouberg	86 892	86 892	21 723	-	0%			-	-	-	-	-	-	-	-
Capricorn	420 353	420 353	50 788	21 087	42%			772	-	20 315	-	-	-	-	-
Lepelle-Nkumpi	299 563	299 563	74 891	(41 756)	-56%			(7 008)	-	(34 749)	-	-	-	-	-
Molemole	72 380	72 380	18 095	1 759	10%			384	-	1 375	-	-	-	-	-
Polokwane	797 239	797 239	199 310	25 618	13%			6 869	-	18 750	-	-	-	-	-
Total	1 676 427	1 676 427	364 806	6 709	2%	-	-	1 018	-	5 691	-	-	-	-	-
Ba-phalaborwa	64 766	64 766	16 191	4 077	25%			1 029	-	3 048	-	-	-	-	-
Greater Giyani	214 991	214 991	53 748	17 829	33%			1 509	-	16 320	-	-	-	-	-
Greater Letaba	110 032	110 032	27 508	10 020	36%			4 202	-	5 818	-	-	-	-	-
Greater Tzaneen	190 705	190 705	42 475	-	0%			-	-	-	-	-	-	-	-
Maruleng	167 916	167 916	41 178	18 722	45%			18 722	-	-	-	-	-	-	-
Mopani	450 742	450 742	112 686	7 077	6%			-	-	7 077	-	-	-	-	-
Total	1 199 152	1 199 152	293 786	57 725	20%	-	-	25 462	-	32 263	-	-	-	-	-
Elias Mtshele	84 156	84 156	10 821	913	8%			447	-	466	-	-	-	-	-
Ephraim Mogale	79 359	79 359	19 707	-	0%			-	-	-	-	-	-	-	-
Tubatse Fetakgomo	299 863	299 863	74 966	17 465	23%			13 358	-	4 107	-	-	-	-	-
Makhuduthamaga	236 116	236 116	59 029	14 069	24%			11 304	-	2 765	-	-	-	-	-
Sekhukhune	593 743	593 743	121 632	-	0%			-	-	-	-	-	-	-	-
Total	1 293 238	1 293 238	286 155	32 447	11%	-	-	25 108	-	7 339	-	-	-	-	-
Makhado	503 877	503 877	125 969	45 172	36%			37 143	-	7 809	-	-	-	-	-
Musina	80 036	80 036	20 009	1 635	1224%			666	-	969	-	-	-	-	-
Collins Chabane	325 650	325 650	81 412	42 190	52%			36 188	-	6 002	-	-	-	-	-
Thulamela	343 558	343 558	78 205	3 543	5%			-	-	3 543	-	-	-	-	-
Vhembe	896 189	896 189	198 660	28 436	14%			1 810	-	26 626	-	-	-	-	-
Total	2 149 310	2 149 310	504 256	120 976	24%	-	-	75 807	-	44 949	-	-	-	-	-
Bela bela	92 693	92 693	23 173	1 728	7%			-	-	1 728	-	-	-	-	-
Lephalale	106 397	106 397	26 599	(1 488)	-6%			-	-	(1 488)	-	-	-	-	-
Modimolle-Mookgop	219 833	219 833	54 958	16 294	30%			-	-	16 294	-	-	-	-	-
Mogalakwena	311 599	311 599	77 900	-	0%			-	-	-	-	-	-	-	-
Thabazimbi	108 463	108 463	27 116	-	0%			-	-	-	-	-	-	-	-
Waterberg	150	150	38	-	0%			-	-	-	-	-	-	-	-
Total	839 134	839 134	209 784	16 533	8%	-	-	-	-	16 533	-	-	-	-	-

Source: National Treasury Local Government Database

Appendix – 4: Capital Expenditure (Detail)

Appendix 4: Capital Expenditure - M01 July 2023													
R thousands	Original Budget	Adjusted Budget	Year To Date Budget	YTD Actual	% of Budget	Energy Sources	Water Management	Waste Water Management	Waste Management (Refuse)	Municipal governance and administration	Community and public safety	Economic and environmental services	Other
Blouberg	86 892	86 892	21 723	-	0%	-	-	-	-	-	-	-	-
Capricorn	420 353	420 353	50 788	21 087	42%	-	21 087	-	-	-	-	-	-
Lepelle-Nkumpi	299 563	299 563	74 891	(41 756)	-56%	(1 251)	-	-	-	(290)	(265)	(39 950)	-
Molemole	72 380	72 380	18 095	1 759	10%	-	-	-	-	-	-	1 759	-
Polokwane	797 239	797 239	199 310	25 618	13%	2 302	9 677	4 140	-	19	-	9 479	-
Total	1 676 427	1 676 427	364 806	6 709	2%	1 051	30 765	4 140	-	(271)	(265)	(28 711)	-
Ba-phalaborwa	64 766	64 766	16 191	4 077	25%	-	-	-	-	160	1 128	2 790	-
Greater Giyani	214 991	214 991	53 748	17 829	33%	-	-	-	-	-	5 832	11 997	-
Greater Letaba	110 032	110 032	27 508	10 020	36%	-	-	-	-	-	-	10 020	-
Greater Tzaneen	190 705	190 705	42 475	-	0%	-	-	-	-	-	-	-	-
Maruleng	167 916	167 916	41 178	18 722	45%	-	-	-	-	990	-	17 732	-
Mopani	450 742	450 742	112 686	7 077	6%	-	7 077	-	-	-	-	-	-
Total	1 199 152	1 199 152	293 786	57 725	20%	-	7 077	-	-	1 150	6 960	42 539	-
Elias Mokoaledi	84 156	84 156	10 821	913	8%	913	-	-	-	-	-	-	-
Ephraim Mogale	79 359	79 359	19 707	-	0%	-	-	-	-	-	-	-	-
Tubatse Fetakgomo	299 863	299 863	74 966	17 465	23%	-	-	-	-	5 217	-	12 248	-
Makhuduthamaga	236 116	236 116	59 029	14 069	24%	-	-	-	-	880	-	13 188	-
Sekhukhune	593 743	593 743	121 632	-	0%	-	-	-	-	-	-	-	-
Total	1 293 238	1 293 238	286 155	32 447	11%	913	-	-	-	6 098	-	25 436	-
Makhado	503 877	503 877	125 969	45 172	36%	18 190	-	-	1 997	1 111	1 350	22 525	-
Musina	80 036	80 036	20 009	1 635	8%	-	-	-	-	-	-	1 635	-
Collins Chabane	325 650	325 650	81 412	42 190	52%	618	-	-	-	2 325	5 044	34 203	-
Thulamela	343 558	343 558	78 205	3 543	5%	-	-	-	-	-	-	3 543	-
Vhembe	896 189	896 189	198 660	28 436	14%	-	1 918	7 735	-	-	96	18 687	-
Total	2 149 310	2 149 310	504 256	120 976	24%	18 807	1 918	7 735	1 997	3 436	6 490	80 593	-
Bela bela	92 693	92 693	23 173	1 728	7%	-	-	449	-	-	-	1 278	-
Lephalale	106 397	106 397	26 599	(1 488)	-6%	-	(1 488)	-	-	-	-	-	-
Modimolle-Mookgopong	219 833	219 833	54 958	16 294	30%	-	8 894	4 930	-	-	587	1 882	-
Mogalakwena	311 599	311 599	77 900	-	0%	-	-	-	-	-	-	-	-
Thabazimbi	108 463	108 463	27 116	-	0%	-	-	-	-	-	-	-	-
Waterberg	150	150	38	-	0%	-	-	-	-	-	-	-	-
Total	839 134	839 134	209 784	16 533	8%	-	7 406	5 380	-	-	587	3 160	-

Source: National Treasury Local Government Database

Appendix – 5: Cash Flows

R thousands	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	83 190	-	-	83 190	106 030	189 219
Capricorn	374 741	(13 705)	-	361 036	493 700	854 737
Lepelle-Nkumpi	(5 954)	45 665	-	39 712	546 712	586 424
Molemole	65 039	(1 759)	-	63 280	111 992	175 271
Polokwane	717 967	(42 074)	(111)	675 782	184 371	860 153
Total	1 234 983	(11 873)	(111)	1 222 999	1 442 806	2 665 805
Ba-phalaborwa	78 920	(4 688)	(1 700)	72 532	-	72 532
Greater Giyani	(49 277)	-	-	(49 277)	-	(49 277)
Greater Letaba	142 499	(11 677)	-	130 822	2 344	133 166
Greater Tzaneen	1 041 364	3 329	-	1 044 693	-	1 044 693
Maruleng	59 898	(21 983)	-	37 915	150 719	188 634
Mopani	487 805	(41 579)	-	446 227	171 211	617 438
Total	1 761 210	(76 598)	(1 700)	1 682 912	324 274	2 007 186
Elias Motsoaledi	98 403	(199)	(107)	98 096	31 937	130 034
Ephraim Mogale	-	-	-	-	-	-
Tubatse Fetakgomo	288 834	(19 053)	-	269 781	218 618	488 399
Makhuduthamaga	123 691	(14 069)	-	109 623	6 712	116 335
Sekhukhune	-	-	-	-	-	-
Total	510 928	(33 320)	(107)	477 500	257 267	734 768
Makhado	76 283	(79 925)	(3)	(3 646)	147 009	143 363
Musina	14 688	(1 476)	-	13 213	34 507	47 720
Collins Chabane	214 572	(28 201)	-	186 371	235 147	421 518
Thulamela	234 103	(11 279)	-	222 823	1 026 519	1 249 343
Vhembe	806 360	(32 649)	-	773 711	124 606	898 316
Total	1 346 006	(153 531)	(3)	1 192 472	1 567 788	2 760 260
Bela bela	45 825	(8 425)	-	37 401	20 124	57 524
Lephalale	141 003	(1 265)	-	139 738	-	139 738
Modimolle-Mookgopong	240 927	(31 470)	(39)	209 418	70 133	279 551
Mogalakwena	211 875	1 345	-	213 220	-	213 220
Thabazimbi	-	-	-	-	-	-
Waterberg	50 702	-	-	50 702	12 773	63 475
Total	690 332	(39 815)	(39)	650 478	103 030	753 508
Grad Total	5 543 460	(315 137)	(1 961)	5 226 362	3 695 164	8 921 526

Source: National Treasury Local Government Database

Appendix – 6: Debtors Age Analysis

Appendix 6 : Debtors Age Analysis M01 July 2023									
R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total
	Total	%	Total	%	Total	%	Total	%	
Blouberg	-	0%	-	0%	-	0%	-	0%	-
Capricorn	(1 522)	0%	5 303	1%	42 038	6%	658 714	93%	704 533
Lepelle-Nkumpi	18 727	2%	16 152	2%	16 808	2%	1 015 475	95%	1 067 162
Molemole	2 693	2%	2 750	2%	2 739	2%	119 731	94%	127 913
Polokwane	197 399	10%	105 460	5%	58 420	3%	1 577 250	81%	1 938 529
Total	217 297	6%	129 665	3%	120 005	3%	3 371 170	88%	3 838 137
Ba-Phalaborwa	46 521	2%	40 339	2%	42 532	2%	2 243 850	95%	2 373 242
Greater Giyani	13 888	2%	11 107	2%	9 269	2%	577 211	94%	611 475
Greater Letaba	6 156	2%	3 705	1%	3 122	1%	333 319	96%	346 302
Greater Tzaneen	148 064	13%	27 739	2%	24 505	2%	919 666	82%	1 119 974
Maruleng	-	0%	-	0%	-	0%	-	0%	-
Mopani	-	0%	-	0%	-	0%	-	0%	-
Total	214 629	5%	82 890	2%	79 428	2%	4 074 046	92%	4 450 993
Elias Motosoaledi	15 200	8%	5 668	3%	4 287	2%	166 098	87%	191 253
Ephraim Mogale	-	0%	-	0%	-	0%	-	0%	-
Tubatse	27 732	7%	10 075	2%	15 926	4%	361 852	87%	415 585
Makhuduthamaga	4 740	5%	3 459	3%	3 181	3%	89 582	89%	100 962
Sekhukhune	33 223	8%	8 936	2%	6 447	2%	377 244	89%	425 850
Total	80 895	7%	28 138	2%	29 841	3%	994 776	88%	1 133 650
Makhado	39 911	8%	13 254	3%	9 473	2%	410 070	87%	472 708
Musina	19 583	14%	5 902	4%	6 247	4%	110 223	78%	141 955
Collins Chabane	4 301	2%	3 636	1%	3 459	1%	248 174	96%	259 570
Thulamela	12 584	2%	14 555	3%	9 338	2%	517 935	93%	554 412
Vhembe	31 064	2%	30 858	2%	73 731	4%	1 913 740	93%	2 049 393
Total	107 443	3%	68 205	2%	102 248	3%	3 200 142	92%	3 478 038
Bela Bela	29 188	8%	21 059	6%	9 487	3%	299 155	83%	358 889
Lephalale	71 584	12%	21 305	3%	18 601	3%	499 589	82%	611 079
Modimolle-	-	0%	-	0%	-	0%	-	0%	-
Mogalakwena	96 987	7%	35 648	2%	26 457	2%	1 310 290	89%	1 469 382
Thabazimbi	-	0%	-	0%	-	0%	-	0%	-
Waterberg	47	90%	-	0%	-	0%	5	10%	52
Total	197 806	8%	78 012	3%	54 545	2%	2 109 039	86%	2 439 402
	818 070		386 910		386 067		13 749 173		15 340 220

Source: National Treasury Local Government Database

Appendix – 7: Debtors by Customer Group

Appendix 7: Debtors by Customer Group - M01 July 2023									
R thousands	Government		Business		Households		Other		Total
	Total	%	Total	%	Total	%	Total	%	
Blouberg	-	0%	-	0%	-	0%	-	0%	-
Capricorn	-	0%	-	0%	657 476	0%	47 057	7%	704 533
Lepelle-Nkumpi	88 868	8%	926 299	87%	51 995	5%	-	0%	1 067 162
Molemole	127 913	100%	-	0%	-	0%	-	0%	127 913
Polokwane	244 166	13%	395 693	20%	1 298 670	67%	-	0%	1 938 529
Total	460 947	12%	1 321 992	34%	2 008 141	52%	47 057	1%	3 838 137
Ba-Phalaborwa	685	0%	365 222	15%	1 829 832	77%	177 503	7%	2 373 242
Greater Giyani	126 683	21%	55 476	9%	427 209	70%	2 106	0%	611 474
Greater Letaba	16 734	5%	37 648	11%	291 920	84%	-	0%	346 302
Greater Tzaneen	39 826	4%	355 239	32%	724 909	65%	-	0%	1 119 974
Maruleng	-	0%	-	0%	-	0%	-	0%	0
Mopani	-	0%	-	0%	-	0%	-	0%	-
Total	183 928	4%	813 585	18%	3 273 870	74%	179 609	4%	4 450 992
Elias Motsoaledi	53 840	28%	31 625	17%	105 787	55%	-	0%	191 252
Ephraim Mogale	-	0%	-	0%	-	0%	-	0%	0
Tubatse Fetakgomo	127 508	0%	126 835	31%	161 242	39%	-	0%	415 585
Makhuduthamaga	63 147	63%	54 037	54%	406	0%	-16 629	-16%	100 961
Sekhukhune	6 497	2%	55 933	13%	363 420	85%	-	0%	425 850
Total	250 992	22%	268 430	24%	630 855	56%	-16 629	-1%	1 133 648
Makhado	84 724	18%	167 417	35%	220 567	47%	-	0%	472 708
Musina	30 010	21%	38 314	27%	73 631	52%	-	0%	141 955
Collins Chabane	83 498	32%	24 154	9%	151 918	59%	-	0%	259 570,00
Thulamela	89 285	16%	150 811	27%	314 316	57%	-	0%	554 412
Vhembe	62 072	3%	223 854	11%	1 763 468	86%	-	0%	2 049 394,00
Total	349 589	10%	604 550	17%	2 523 900	73%	0	0%	3 478 039
Bela Bela	15 610	4%	159 484	44%	183 794	51%	-	0%	358 888
Lephalale	83 290	14%	19 892	3%	507 897	83%	-	0%	611 079
Modimolle-Mookgopong	-	0%	-	0%	-	0%	-	0%	-
Mogalakwena	145 796	10%	124 820	8%	1 182 934	81%	15 832	1%	1 469 382
Thabazimbi	-	0%	-	0%	-	0%	-	0%	0
Waterberg	-	0%	52	100%	-	0%	-	0%	52
Total	244 696	10%	304 248	12%	1 874 625	77%	15 832	1%	2 439 401
	1 490 152		3 312 805		10 311 391		225 869		15 340 217

Source: National Treasury Local Government Database

Appendix – 8: Creditors Age Analysis

Appendix 8: Creditors Age Analysis - M01 July 2023									
R thousands	0 - 30 Days		Days		Days		Days		Total
	Total	%	Total	%	Total	%	Total	%	Total
Blouberg	888	100%	-	0%	-	0%	-	0%	888
Capricorn	11 283	96%	525	4%	-	0%	-	0%	11 808
Lepelle-Nkumpi	102	92%	3	2%	-	0%	7	6%	112
Molemole	-	0%	-	0%	-	0%	21	100%	21
Polokwane	179 758	100%	-	0%	-	0%	-	0%	179 758
Total	192 030	100%	527	0%	-	0%	28	0%	192 586
Ba-Phalaborwa	11 771	99%	84	1%	-	0%	5	0%	11 860
Greater Giyani	(24 593)	-21702%	24 706	21802%	-	0%	(0)	0%	113
Greater Letaba	9 156	98%	108	1%	44	0%	3	0%	9 310
Greater Tzaneen	718	19%	2 799	76%	4	0%	184	5%	3 706
Maruleng	-	0%	11	80%	-	0%	3	20%	14
Mopani	37 688	10%	102 352	27%	21 585	6%	220 898	58%	382 523
Total	34 740	9%	130 060	32%	21 633	5%	221 094	54%	407 527
Elias Motsoaledi	370	100%	-	0%	-	0%	-	0%	370
Ephraim Mogale	-	0%	-	0%	-	0%	-	0%	-
Tubatse Fetakgomo	-	0%	-	0%	-	0%	-	0%	-
Makhuduthamaga	4 045	100%	-	0%	-	0%	-	0%	4 045
Sekhukhune	3 820	100%	-	0%	-	0%	-	0%	3 820
Total	8 235	100%	-	0%	-	0%	-	0%	8 235
Makhado	544	9%	4 528	75%	862	14%	69	1%	6 004
Musina	-	0%	207	28%	24	3%	509	69%	740
Collins Chabane	37 599	94%	233	1%	466	1%	1 704	4%	40 002
Thulamela	1 046	100%	-	0%	-	0%	-	0%	1 046
Vhembe	4	1%	723	95%	-	0%	32	4%	759
Total	39 193	81%	5 692	12%	1 352	3%	2 314	5%	48 551
Bela Bela	22 107	32%	2 495	4%	323	0%	43 134	63%	68 058
Lephalale	642	3%	19 261	94%	-	0%	620	3%	20 523
Modimolle-Mookgopong	7 193	1%	108 619	10%	4 742	0%	955 922	89%	1 076 476
Mogalakwena	56 192	58%	21	0%	18 607	19%	22 178	23%	96 998
Thabazimbi	-	0%	-	0%	-	0%	-	0%	-
Waterberg	-	0%	-	0%	-	0%	(1)	100%	(1)
Total	86 134	7%	130 396	10%	23 672	2%	1 021 853	81%	1 262 055
se	360 333		266 675		46 657		1 245 288		1 918 953

Source: National Treasury Local Government Database

Appendix – 9: Creditors by Customer Group

Appendix 9: Creditors by Customer Group - M01 July 2023																			
R thousands	Bulk Electricity		Water		deducti		VAT		Pension		Repayment		Creditors		General		Other		Total
	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	
Blouberg	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	888	100%	-	0,00%	-	0%	888
Capricorn	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	11 164	95%	-	0,00%	643	5%	11 808
Lepelle-Nkumpi	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0,00%	112	100%	112
Molemole	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0,00%	21	100%	21
Polokwane	134 423	75%	24 844	14%	-	0%	-	0%	-	0%	-	0%	20 490	11%	-	0,00%	-	0%	179 758
Total	134 423	70%	24 844	13%	-	0%	-	0%	-	0%	-	0%	32 543	17%	-	0,00%	776	0%	192 586
Ba-Phalaborwa	10 000	84%	-	0%	-	0%	-	0%	-	0%	-	0%	975	8%	-	0,00%	885	7%	11 860
Greater Giyani	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	5	5%	-	0,00%	108	95%	113
Greater Letaba	3 103	33%	-	0%	-	0%	-	0%	486	5%	-	0%	5 708	61%	14	0,15%	-	0%	9 310
Greater Tzaneen	56	2%	-	0%	-	0%	-	0%	-	0%	-	0%	3 366	91%	-	0,00%	284	8%	3 706
Maruleng	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	14	100%	-	0,00%	-	0%	14
Mopani	-	0%	97 901	26%	-	0%	-	0%	-	0%	-	0%	284 604	74%	18	0,00%	-	0%	382 523
Total	13 159	3%	97 901	24%	-	0%	-	0%	486	0%	-	0%	294 672	72%	32	0,01%	1 277	0%	407 527
Elias Motsoaledi	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	370	100%	-	0,00%	-	0%	370
Ephraim Mogale	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0,00%	-	0%	-
Tubatse Fetakgomo	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0,00%	-	0%	-
Makhuduthamaga	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	1 517	38%	-	0,00%	2 528	62%	4 045
Sekhukhune	-	0%	123	3%	-	0%	-	0%	-	0%	-	0%	3 697	97%	-	0,00%	-	0%	3 820
Total	-	0%	123	1%	-	0%	-	0%	-	0%	-	0%	5 584	68%	-	0,00%	2 528	31%	8 235
Makhado	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	6 004	100%	-	0,00%	-	0%	6 004
Musina	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	740	100%	-	0,00%	-	0%	740
Collins Chabane	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	40 002	100%	-	0,00%	-	0%	40 002
Thulamela	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	1 046	100%	-	0,00%	-	0%	1 046
Vhembe	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	759	100%	-	0,00%	-	0%	759
Total	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	48 551	100%	-	0,00%	-	0%	48 551
Bela Bela	41 604	61%	20 572	30%	-	0%	-	0%	-	0%	-	0%	5 744	8%	139	0,20%	-	0%	68 058
Lephalale	17 996	88%	-	0%	-	0%	-	0%	-	0%	-	0%	430	2%	-	0,00%	2 097	10%	20 523
Modimolle-Mookgopon	-	0%	-	0%	-	0%	70 451	7%	-	0%	-	0%	1 006 025	93%	-	0,00%	-	0%	1 076 476
Mogalakwena	78 060	80%	4 330	4%	5 050	5%	528	1%	-	0%	-	0%	9 015	9%	16	0,02%	-	0%	96 998
Thabazimbi	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0,00%	-	0%	14 348
Waterberg	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	(1)	100%	-	0,00%	-	0%	-1
Total	137 660	11%	24 902	2%	5 050	0%	70 979	6%	-	0%	-	0%	1 021 213	80%	154	0,01%	2 097	0%	1 276 403
	285 242		147 769		5 050		70 979		486		-		1 402 563		187		6 678		1 933 301

Source: National Treasury Local Government Database

Appendix – 10 – Grants

R thousands	Municipal Infrastructure Grant		Public Transport Network Grant		Integrated National Electrification Programme (Municipal) Grant		Neighbourhood Development Partnership Grant (Capital Grant)		Rural Road Assets Management Systems Grant		Regional Bulk Infrastructure Grant (Schedule 5B)		Water Services Infrastructure Grant (Schedule 5B)	
	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality
Blouberg	52 575	-	-	-	33 000	-	-	-	-	-	-	-	-	-
Capricorn	277 987	17 191	-	-	-	-	-	-	2 601	318	-	-	158 025	7 561
Lepelle-Nkumpi	64 332	75	-	-	14 900	-	-	-	-	-	-	-	-	-
Molemole	41 453	-	-	-	19 168	-	-	-	-	-	-	-	-	-
Polokwane	-	-	213 978	291	17 161	-	32 168	-	-	-	161 539	-	72 700	2 679
Total	436 347	17 267	213 978	291	84 229	-	32 168	-	2 601	318	161 539	-	230 725	10 240
Ba-phalaborwa	37 676	3 741	-	-	20 794	-	-	-	-	-	-	-	-	-
Greater Giyani	72 329	-	-	-	32 220	-	-	-	-	-	-	-	-	-
Greater Lelaba	68 605	6 180	-	-	10 996	6 741	-	-	-	-	-	-	-	-
Greater Tzaneen	112 922	20 037	-	-	25 168	1 103	-	-	-	-	-	-	-	-
Maruleng	31 372	165	-	-	-	-	-	-	-	-	-	-	-	-
Mopani	548 214	9 644	-	-	-	-	-	-	2 370	198	-	-	-	-
Total	871 118	39 767	-	-	89 178	7 845	-	-	2 370	198	-	-	-	-
Elias Mokoaledi	65 356	-	-	-	14 400	-	-	-	-	-	-	-	-	-
Ephraim Mogale	39 389	-	-	-	-	-	-	-	-	-	-	-	-	-
Tubatse Fetakgomo	100 961	-	-	-	52 353	4 107	-	-	-	-	-	-	-	-
Makhuduthamaga	74 062	3 397	-	-	23 350	-	-	-	-	-	-	-	-	-
Sekhukhune	573 483	-	-	-	-	-	-	-	2 460	-	-	-	-	-
Total	853 251	3 397	-	-	90 103	4 107	-	-	2 460	-	-	-	-	-
Makhado	115 757	10 719	-	-	7 000	-	-	-	-	-	-	-	-	-
Musina	34 036	-	-	-	-	-	-	-	-	-	-	-	-	-
Collins Chabane	98 133	-	-	-	12 504	-	-	-	-	-	-	-	-	-
Thulamela	119 112	-	-	-	28 200	-	25 000	-	-	-	-	-	-	-
Vhembe	621 329	-	-	-	-	-	-	-	2 416	-	-	-	109 000	-
Total	988 367	10 719	-	-	47 704	-	25 000	-	2 416	-	-	-	109 000	-
Bela bela	30 282	1 617	-	-	-	-	-	-	-	-	-	-	55 750	574
Lephalale	51 720	6 554	-	-	-	-	-	-	-	-	-	-	-	-
Mogalakwena	196 069	-	-	-	-	-	-	-	-	-	-	-	75 333	-
Modimolle-Mookgopoo	53 573	-	-	-	-	-	-	-	-	-	-	-	-	-
Thabazimbi	39 129	-	-	-	32 800	-	-	-	-	-	-	-	-	-
Waterberg	-	-	-	-	-	-	-	-	2 290	-	-	-	-	-
Total	370 773	8 170	-	-	32 800	-	-	-	2 290	-	-	-	131 083	574
Grand Total	3 519 856	79 320	213 978	291	344 014	11 952	57 168	-	12 137	516	161 539	-	470 808	10 814

Source: National Treasury Local Government Database

R thousands	Integrated Urban Development Grant		Local Government Financial Management Grant		Municipal Systems Improvement Grant		Expanded Public Works Programme Integrated Grant (Municipality)		Infrastructure Skills Development Grant		Energy Efficiency and Demand Side Management (Municipal)		Regional Bulk Infrastructure	
	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality
Blouberg	-	-	2 400	-	-	-	1 185	-	-	-	-	-	-	-
Capricorn	-	-	1 000	139	-	-	3 303	161	-	-	-	-	-	-
Lepelle- Nkumpi	-	-	2 000	25	-	-	1 244	-	-	-	-	-	-	-
Molemole	-	-	2 300	-	-	-	1 219	-	-	-	-	-	-	-
Polokwane	435 949	17 596	2 400	30	-	-	11 794	1 848	5 500	-	4 000	-	-	-
Total	435 949	17 596	10 100	194	-	-	18 745	2 008	5 500	-	4 000	-	-	-
Ba- phalaborwa	-	-	3 100	-	-	-	1 470	-	-	-	4 000	-	-	-
Greater Giyani	-	-	2 400	-	-	-	3 151	-	-	-	-	-	-	-
Greater Letaba	-	-	2 000	61	-	-	1 564	-	-	-	5 000	710	-	-
Greater Tzaneen	-	-	2 000	141	-	-	5 412	-	-	-	5 000	289	-	-
Maruleng	-	-	1 850	42	-	-	1 295	78	-	-	-	-	-	-
Mopani	-	-	3 000	37	-	-	8 713	1 125	-	-	-	-	-	460 000
Total	-	-	14 350	280	-	-	21 605	1 204	-	-	14 000	999	-	460 000
Elias Motsoaledi	-	-	2 850	-	-	-	2 376	287	-	-	-	-	-	-
Ephraim Mogale	-	-	3 100	-	-	-	2 712	-	-	-	5 600	-	-	-
Tubatse Fetakgomo	-	-	2 550	-	-	-	1 463	-	-	-	-	-	-	-
Makhuduthamaga	-	-	1 720	-	-	-	1 783	-	-	-	-	-	-	-
Sekhukhune	-	-	2 400	-	-	-	16 264	-	-	-	-	-	-	140 000
Total	-	-	12 620	-	-	-	24 598	287	-	-	5 600	-	-	140 000
Makhado	-	-	1 950	75	-	-	2 932	244	-	-	-	-	-	-
Musina	-	-	3 000	-	-	-	1 287	-	-	-	-	-	-	-
Collins Chabane	-	-	2 550	-	-	-	1 404	-	-	-	-	-	-	-
Thulamela	-	-	1 700	-	-	-	4 488	-	5 000	-	-	-	-	-
Vhembe	-	-	3 000	-	-	-	6 772	-	3 500	-	-	-	-	50 000
Total	-	-	12 200	75	-	-	16 883	244	8 500	-	-	-	-	50 000
Bela bela	-	-	1 700	33	-	-	1 302	-	-	-	-	-	-	-
Lephalale	-	-	1 700	22	-	-	1 035	-	-	-	-	-	-	-
Mogalakwena	-	-	2 100	-	-	-	1 151	-	-	-	-	-	-	50 000
Modimolle- Mookgopong	-	-	2 650	-	-	-	1 757	-	-	-	4 000	-	-	-
Thabazimbi	-	-	3 100	-	-	-	1 370	-	-	-	-	-	-	-
Waterberg	-	-	1 000	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	12 250	55	-	-	6 615	-	-	-	4 000	-	-	50 000
Grant Total	435 949	17 596	61 520	604	-	-	88 446	3 744	14 000	-	27 600	999	700 000	-

Source: National Treasury Local Government Database

R thousands	Integrated National Electrification Programme (Eskom) Grant		Neighbourhood Development Partnership Grant (Technical Assistance)		Water Services Infrastructure Grant (Schedule 6B)		Municipal Systems Improvement Grant (Schedule 6B)		TOTALS	
	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent
	Blouberg	10 189 000	-	-	-	-	-	-	-	99 349 000
Capricorn	-	-	-	-	-	-	-	-	442 916 000	25 369 518
Lepelle-Nkumpi	18 190 000	-	-	-	-	-	-	-	100 666 000	100 487
Molemole	11 314 000	-	-	-	-	-	-	-	75 454 000	-
Polokwane	119 674 000	-	1 000 000	-	-	-	-	-	1 077 863 000	22 443 056
Total	159 367 000	-	1 000 000	-	-	-	-	-	1 796 248 000	47 913 061
Ba-phalaborwa	9 641 000	-	-	-	-	-	-	-	76 681 000	3 741 097
Greater Giyani	14 269 000	-	-	-	-	-	-	-	124 369 000	-
Greater Letaba	15 980 000	-	-	-	-	-	-	-	104 145 000	13 691 652
Greater Tzaneen	5 252 000	-	-	-	-	-	-	-	155 754 000	21 569 892
Maruleng	26 246 000	-	-	-	-	-	-	-	60 763 000	284 854
Mopani	-	-	-	-	320 843 000	-	-	-	1 343 140 000	11 004 811
Total	71 388 000	-	-	-	320 843 000	-	-	-	1 864 852 000	50 292 306
Elias Mokoaledi	11 764 000	-	-	-	-	-	-	-	96 746 000	287 478
Ephraim Mogale	29 904 000	-	-	-	-	-	-	-	80 705 000	-
Tubatse Fetakgomo	18 113 000	-	100 000	-	-	-	-	-	175 540 000	4 107 275
Makhuduthamaga	10 529 000	-	-	-	-	-	-	-	111 444 000	3 396 526
Sekhukhune	-	-	-	-	49 425 000	-	-	-	784 032 000	-
Total	70 310 000	-	100 000	-	49 425 000	-	-	-	1 248 467 000	7 791 279
Makhado	38 193 000	-	-	-	-	-	-	-	165 832 000	11 038 594
Musina	2 286 000	-	-	-	-	-	-	-	40 609 000	-
Collins Chabane	26 906 000	-	500 000	-	-	-	-	-	141 997 000	-
Thulamela	44 526 000	-	2 000 000	-	-	-	-	-	230 026 000	-
Vhembe	-	-	-	-	-	-	-	-	796 017 000	-
Total	111 911 000	-	2 500 000	-	-	-	-	-	1 374 481 000	11 038 594
Bela bela	11 288 000	-	-	-	-	-	-	-	100 322 000	2 224 239
Lephalale	12 063 000	-	-	-	31 226 000	-	-	-	97 744 000	6 575 947
Mogalakwena	66 660 000	-	-	-	-	-	-	-	391 313 000	-
Modimolle-Mookgopong	-	-	-	-	38 490 000	-	-	-	100 470 000	-
Thabazimbi	236 000	-	-	-	38 490 000	-	-	-	115 125 000	-
Waterberg	-	-	-	-	-	-	-	-	3 290 000	-
Total	90 247 000	-	-	-	108 206 000	-	-	-	808 264 000	8 800 186
Grand Total	503 223 000	-	3 600 000	-	478 474 000	-	-	-	7 092 312 000	125 835 426

Source: National Treasury Local Government Database