



LIMPOPO

PROVINCIAL GOVERNMENT
REPUBLIC OF SOUTH AFRICA

PROVINCIAL TREASURY

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

4 Key highlights – For October 2023

- **Billed Revenue**

The overall year to date (October 2023) provincial operating revenue performance was reported as R8.631 billion or 61 percent of the year-to-date operating revenue budget of R14.144 billion. Only 2 municipalities achieved their year-to-date budget.

- **Conditional Grants Spending**

(Disclaimer- Grants Spending covers 19 Conditional Grants)

The year-to-date Grant spending was at 19 percent, which is R1.343 billion spending against R7.163 billion annual budget allocation. The Provincial Treasury continues to provide support to municipalities around spending of conditional grants as the rollover applications made for the previous financial year (2020/2021) for use in 2021/2022 financial year were high at a value of R387 million.

The rollover applications for 2021/2022 stood at R421 million, an increase of 8 percent (R34 million) compared to previous year. Furthermore only 25% (R103 million) of the R421 million was approved by National Treasury. The rollover 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 therefore. 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 53 percent of the year-to-date budget of R3.537 billion. It should be noted that only 1 municipality met the year-to-date budget.

- Debtors/Accounts Receivables

The debtors' book for municipalities in the province stood at R18.127 billion with 90 percent of the amount over 90 days and thus unlikely to be collectable. It should be noted that only Mopani has not submitted their debtors for the period under review. Mopani district has the Highest Debtors reported at R4.771 billion with Sekhukhune district reporting the lowest at R1.399 billion. A total of 3 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 71 percent of total debt which indicates either weak credit controls or that municipalities' indigent registers are not being adequately updated to include the growing number of poor households.

- Creditors / Accounts Payables

Municipalities continue not to pay suppliers within the legislated 30-day period. The period under review indicates that 16 percent (R392 million) is due to creditors under 0 to 30 days with 74 percent (R1.870 billion) being debt over 90 days. The creditors category with the highest debt reported is trade creditors at 80 percent (R2.025 billion) followed by bulk

electricity at 8 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 73 percent (R1.844 billion) of total creditors. Sekhukhune district reported the lowest creditors at 2 percent (R50 million) of total Creditors. A total of 4 municipalities namely, Greater Giyani, Elias Motsoaledi, Maruleng 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 October 2023. Municipalities are complying with the monthly submission however fewer than five municipalities need to improve.

Table 1: MSCOA - Summary - Upload and Segment Validation

M10	Phase 1 Outstanding	Phase 1 Segment Errors	Phase 2 Submission Errors	Total	Segment Percent	Correct
IMQ4	0	0	0	27	100	
CR10	01	0	0	26	96	
DB09	01	0	0	26	96	
BMQ4	0	0	0	27	100	
M10	0	0	0	27	100	

Source: National Treasury Local Government Database

6 Budget Implementation Overview

This consolidated State of Municipal Finances report covers the financial performance of the municipalities for month 04 (October 2023) in the 2023/24 financial year. The consolidated report assesses the in-year financial performance of the municipalities against the budgeted revenue and expenditure. The assessment of the in-year financial performance is based on the s71 returns which include capital and operating budgets as well as debtors, creditors, cash flow and grants that were submitted by municipalities. The focus of this assessment is on the credible implementation of municipal budgets in relation to the IDP and SDBIP objectives.

6.1 Consolidated Budget Performance

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

Table 2: Consolidated Budget Performance Summary for the Period ending 31 October 2023

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

Description	Ref	Budget year 2023/24									
		2022/23	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
Revenue											
Exchange Revenue											
Service charges - Electricity		3 591 296	5 010 898	5 010 898	1 024 525	312 997	1 337 522	2 690 121	(1 352 599)	(50,28)	5 010 898
Service charges - Water		1 732 087	2 236 229	2 236 229	153 823	68 702	222 525	1 112 529	(890 003)	(80,00)	2 236 229
Service charges - Waste Water Management		331 213	400 766	400 766	90 503	28 772	119 275	200 013	(80 738)	(40,37)	400 766
Service charges - Waste Management		422 247	438 030	438 030	113 949	44 420	158 369	218 588	(60 219)	(27,55)	438 030
Sale of Goods and Rendering of Services		89 741	461 007	461 007	28 901	3 054	31 955	227 902	(195 947)	(85,98)	461 007
Agency services		138 825	169 636	169 636	22 176	7 604	29 779	84 165	(54 386)	(64,62)	169 636
Interest		28 591	24 308	24 308	12 307	3 558	15 865	12 154	3 710	30,53	24 308
Interest earned from Receivables		645 867	629 273	629 273	198 506	62 761	261 267	309 999	(48 732)	(15,72)	629 273
Interest earned from Current and Non Current Assets		393 134	308 746	308 746	179 111	46 409	225 519	156 996	68 523	43,65	308 746
Dividends		1 510									
Rent on Land		967	407	407	194	48	243	203	39	19,32	407
Rental from Fixed Assets		47 040	27 684	27 684	11 156	3 803	14 959	13 484	1 475	10,94	27 684
Licence and permits		63 737	69 503	69 503	23 001	3 729	26 729	34 732	(8 002)	(23,04)	69 503
Operational Revenue		157 590	294 537	294 537	10 009	14 267	24 276	146 203	(121 926)	(83,40)	294 537
Non-Exchange Revenue											
Property rates		2 211 936	2 523 480	2 523 480	650 447	182 819	833 266	1 261 222	(427 956)	(33,93)	2 523 480
Surcharges and Taxes		10 659	315	315	49	44	93	111	(18)	(16,18)	315
Fines, penalties and forfeits		293 429	237 303	237 303	21 325	7 395	28 720	119 363	(90 643)	(75,94)	237 303
Licences or permits		54 604	74 346	74 346	12 109	2 706	14 816	38 020	(23 204)	(61,03)	74 346
Transfer and subsidies - Operational		12 490 044	13 424 979	13 424 979	5 124 806	54 333	5 179 139	7 402 404	(2 223 265)	(30,03)	13 424 979
Interest		319 196	225 771	225 771	77 904	26 997	104 901	113 803	(8 902)	(7,82)	225 771
Fuel Levy											
Operational Revenue											
Gains on disposal of Assets		37 030	5 175	5 175	149	1 423	1 572	2 587	(1 016)	(39,26)	5 175
Other Gains		263 561			1 073	(28)	1 045		1 045		
Discontinued Operations		822									
Total Revenue (excluding capital transfers and contributions)		23 325 127	26 562 393	26 562 393	7 756 023	875 814	8 631 837	14 144 600	(5 512 763)	(38,97)	26 562 393
Expenditure											
Employee related costs		6 931 365	7 962 987	7 962 987	1 753 595	590 651	2 344 246	3 952 111	(1 607 865)	(40,68)	7 962 987
Remuneration of councillors		530 458	587 888	587 888	142 714	51 074	193 788	292 007	(98 219)	(33,64)	587 888
Bulk purchases - electricity		2 916 583	3 603 936	3 603 936	901 194	244 223	1 145 417	1 819 246	(673 829)	(37,04)	3 603 936
Inventory consumed		1 485 678	1 697 628	1 697 628	324 227	124 629	448 856	851 359	(402 503)	(47,28)	1 697 628
Debt impairment		1 856 059	1 725 223	1 725 223	26 388	2 802	29 191	507 121	(477 930)	(94,24)	1 725 223
Depreciation and amortisation		2 777 382	2 482 196	2 482 196	1 195 484	(144 120)	1 051 364	1 217 543	(166 179)	(13,65)	2 482 196
Interest		342 965	235 608	235 608	35 789	6 543	42 332	116 841	(74 509)	(63,77)	235 608
Contracted services		3 604 448	3 846 363	3 846 393	919 884	331 741	1 251 624	1 943 083	(691 459)	(35,59)	3 846 393
Transfers and subsidies		142 832	113 361	113 361	26 926	6 598	33 524	52 685	(19 161)	(36,37)	113 361
Irrecoverable debts written off		949 566	380 438	380 438	164 048	9 903	173 952	196 047	(22 095)	(11,27)	380 438
Operational costs		2 405 131	2 644 585	2 644 555	602 083	217 980	820 063	1 305 167	(485 104)	(37,17)	2 644 555
Losses on disposal of Assets		979 844	18 197	18 197				696	(696)	(100,00)	18 197
Other Losses		107 420	20 847	20 847	15	0	15	425	(410)	(96,43)	20 847
Total Expenditure		25 029 732	25 319 257	25 319 257	6 092 346	1 442 025	7 534 371	12 254 330	(4 719 959)	(38,52)	25 319 257
Surplus/(Deficit)											
Transfers and subsidies - capital (monetary allocations)		(1 704 605)	1 243 136	1 243 136	1 663 677	(566 211)	1 097 466	1 890 270	(792 804)	(41,94)	1 243 136
Transfers and subsidies - capital (in-kind)		4 495 177	5 047 017	5 075 017	917 101	493 906	1 411 006	2 621 718	(1 210 712)	(46,18)	5 075 017
		52 746	299	299	561	328	888	77	812	1 055,88	299
Surplus/(Deficit) after capital transfers and contributions		2 843 318	6 290 453	6 318 453	2 581 338	(71 977)	2 509 360	4 512 065	(2 002 705)	(44,39)	6 318 453
Income Tax											
Surplus/(Deficit) after income tax		2 843 318	6 290 453	6 318 453	2 581 338	(71 977)	2 509 360	4 512 065	(2 002 705)	(44,39)	6 318 453
Share of Surplus/Deficit attributable to Joint Venture											
Share of Surplus/Deficit attributable to Minorities											
Surplus/(Deficit) attributable to municipality		2 843 318	6 290 453	6 318 453	2 581 338	(71 977)	2 509 360	4 512 065	(2 002 705)	(44,39)	6 318 453
Share of Surplus/Deficit attributable to Associate											
Intercompany/Parent subsidiary transactions		651									
Surplus/(Deficit) for the year		2 843 969	6 290 453	6 318 453	2 581 338	(71 977)	2 509 360	4 512 065	(2 002 705)	(44,39)	6 318 453

Source: National Treasury Local Government Database

For month (M04 - 31 October 2023), Consolidated Total Revenue (excluding capital transfers and contributions) of R8.631 billion was recognised against Year-to-Date (YTD) budget of R14.144 billion. During the same period Consolidated Expenditure was reported at R7.534 billion against the YTD budget of R12.254 billion resulting in underperformance of 39 percent on expenditure.

The consolidated net surplus for month 04 period, including capital transfers and contributions was R2.509 billion. For the month of October 2023, the municipalities have therefore on average collectively recorded a deficit of R71 million, after considering the Capital transfers from National and Provincial Government.

6.1.1 Operating Revenue

Municipalities have on average raised R8.631 billion or 61 percent of the year-to-date operating revenue budget of R14.144 billion. Based on the strings submitted, Transfers reported the highest source of revenue at 60 percent.

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

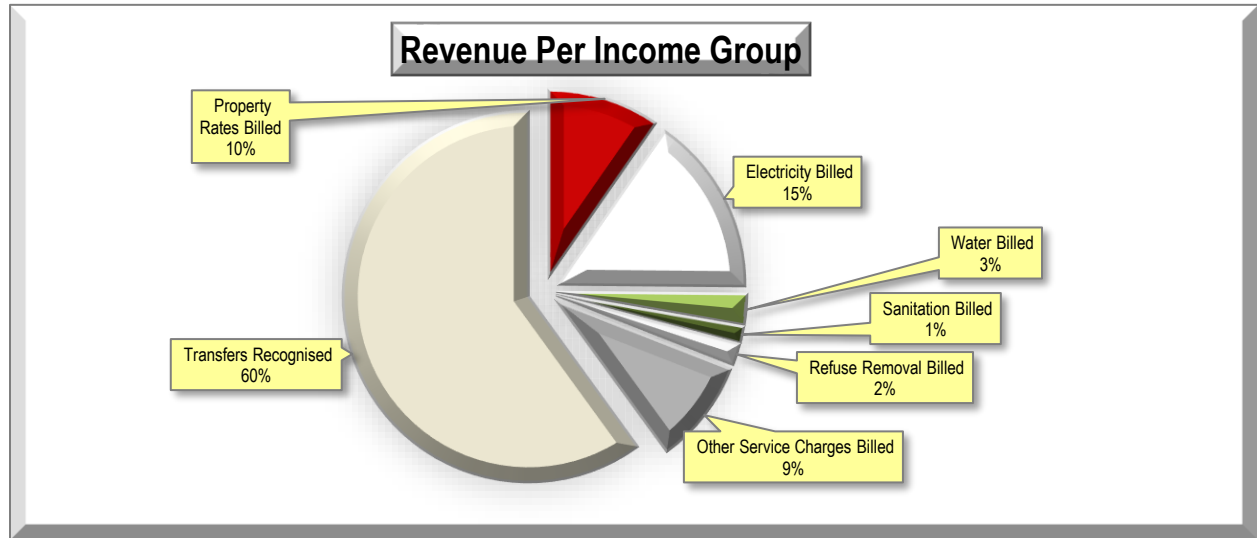
Table 3: Total Revenue contribution per Income Source

Rating	Revenue Source	R thousands	Percent
1	Transfers Recognized	5 179 139	60%
2	Electricity Billed	1 337 522	15%
3	Property Rates Billed	833 266	10%
4	Other Revenue	781 740	9%
5	Water Billed	222 525	3%
6	Refuse Removal Billed	158 369	2%
7	Sanitation Billed	119 275	1%
Totals		8 631 837	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 October 2023, total operating expenditure amounted to R7.534 billion or 61 percent against the year-to-date budget of R12.254 billion. Municipalities are generally understating the depreciation, asset and debt impairment during the year and only correct this figure during the audit period. This has been a challenge over the years despite the advice provided.

It is noted that the consolidated Employee related cost is down against the budget by R1.607 billion, and Electricity bulk purchases (down by R673 million), Inventory Consumables (down by R402 million), Contracted services (down by R691 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 October 2023.

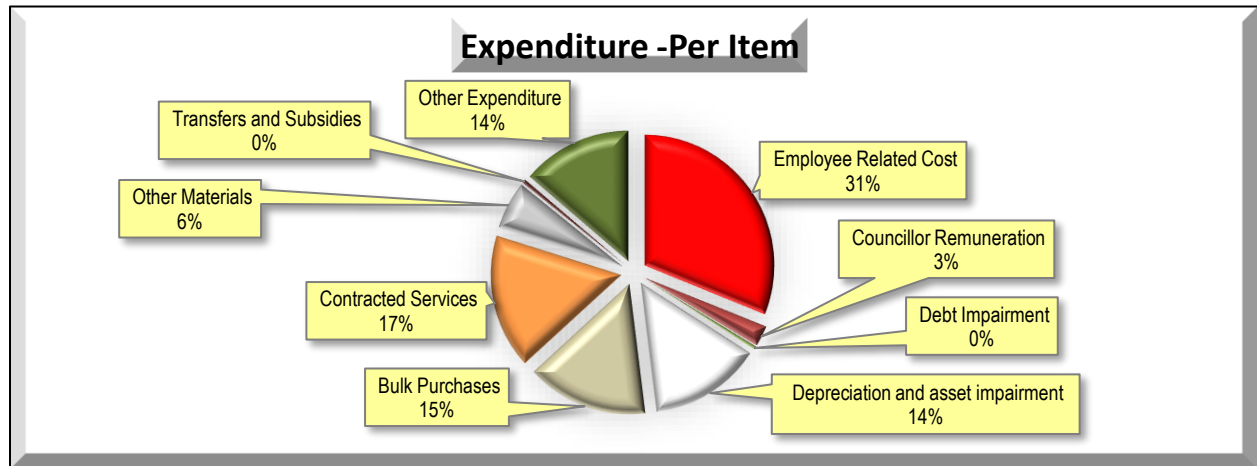
Table 4: Total expenditure contribution per Expenditure Type

Rating	Expenditure Item	R thousands	Percent
1	Employee Related Cost	2 344 246	31%
2	Contracted Services	1 251 624	17%
3	Bulk Purchases	1 145 417	15%
4	Depreciation and asset impairment	1 051 364	14%
5	Other Expenditure	1 036 361	14%
6	Inventory Consumed	448 856	6%
7	Councilor r Remuneration	193 788	3%
8	Transfers and Subsidies	33 524	0%
9	Debt Impairment	29 191	0%
Totals		7 505 180	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 October 2023 with consolidated surplus cash and cash equivalent of R9.253 billion. The Cash and cash equivalents at beginning of the year were R3.695 billion. A net increase in cash and cash equivalents of R4.437 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 October 2023.

Table 5: Operating Revenue per district

Operating Revenue Per District -M04 October 2023

R thousands	Operating Revenue					Exchange Revenue					Non Exchange Revenue	
	Original Budget	Adjusted Budget	YTD Budget	YTD Actual	% of year to date Budget	Electricity Billed	Water Billed	Sanitation Billed	Refuse Removal Billed	Other Revenue	Property Rates Billed	Transfers Recognised
Capricorn	7 254 440	7 254 440	3 852 014	2 407 479	62%	471 392	109 943	60 875	54 653	197 160	284 680	1 228 774
Mopani	5 336 295	5 336 295	2 915 859	1 804 201	62%	330 608	19 464	5 307	26 811	113 604	196 002	1 112 405
Sekhukhune	3 702 873	3 702 873	1 626 689	1 284 023	79%	49 363	(3 889)	3 717	14 737	127 244	93 763	999 087
Vhembe	5 926 044	5 926 044	3 485 081	1 816 070	52%	188 087	25 972	1 048	23 627	163 811	95 321	1 318 203
Waterberg	4 342 741	4 342 741	2 264 958	1 320 063	58%	298 071	71 035	48 328	38 541	179 920	163 499	520 669
Totals	26 562 393	26 562 393	14 144 600	8 631 837	61%	1 337 522	222 525	119 275	158 369	781 740	833 266	5 179 139

Source: National Treasury Local Government Database

As at 31 October 2023 the original total operating revenue budget for the province stood at R26.562 billion. The year-to-date revenue budget stands at R14.144 billion as at 31 October 2023 of which R8.631 billion was realised.

Sekhukhune district municipalities realised the highest year-to-date revenue against its budget at 79 percent of the year to date. The second highest revenue raised was by Capricorn at 62 percent. Mopani, Waterberg and Vhembe District municipalities respectively recorded 62, 58 and 52 and percent. Vhembe district recorded the lowest at 93 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 October 2023.

Table 6: Operating Expenditure per district

Operating Expenditure Per District - M04 October 2023

R thousands	Original Budget	Adjusted Budget	YTD Budget	YTD Actual	% of Budget	Employee Related Cost	Councillor Remuneration	Debt Impairment	Depreciation and asset impairment	Bulk Purchases	Contracted Services	Inventory Consumed	Transfers and Subsidies	Other Expenditure
Capricorn	6 759 892	6 759 892	3 317 883	2 497 512	75%	580 407	41 598	-	745 517	419 273	351 244	89 817	6 078	263 579
Mopani	5 237 712	5 237 712	2 650 648	1 302 697	49%	461 111	46 944	-	94 254	214 781	174 014	111 898	13 700	185 994
Sekhukhune	3 469 930	3 469 930	1 715 410	981 504	57%	341 319	41 673	-	49 662	43 938	218 836	117 680	6 856	161 538
Vhembe	5 552 588	5 552 588	2 420 816	1 478 014	61%	574 324	43 134	17 981	110 905	174 113	338 305	61 179	6 360	151 713
Waterberg	4 299 134	4 299 134	2 149 572	1 274 645	59%	387 085	20 439	11 209	51 026	293 312	169 224	68 282	530	273 538
Total	25 319 257	25 319 257	12 254 330	7 534 371	61%	2 344 246	193 788	29 191	1 051 364	1 145 417	1 251 624	448 856	33 524	1 036 361

Source: National Treasury Local Government Database

The original total operating expenditure budget for the province stands at R25.319 billion. The aggregate year-to-date expenditure budget stands at R12.254 billion as at 31 October 2023 of which R7.534 billion was realised. Operating Expenditure per municipality is shown in Appendix – 2.

Capricorn district spent the highest expenditure in relation to its year-to-date budget at 75 percent with Mopani district being the lowest at 49 percent. Vhembe, Waterberg and Sekhukhune respectively recorded 61, 59 and 57 percent.

6.2.3 Capital spending and sources of finance

Table 7: Capital Expenditure per district

Capital Expenditure Per District -M04 October 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
Capricorn	1 676 427	1 676 427	816 412	566 909	69%	13 209	345 228	59 713	434	4 864	2 380	141 080	-
Mopani	1 199 152	1 199 152	632 082	324 435	51%	11 413	121 266	-	-	1 642	24 210	165 905	-
Sekhukhune	1 293 238	1 293 238	624 977	256 749	41%	4 046	54 822	-	-	51 759	3 178	142 944	-
Vhembe	2 149 310	2 177 310	1 044 428	516 889	49%	38 571	17 971	8 796	6 246	30 519	17 614	397 174	-
Waterberg	839 134	839 134	419 567	223 460	53%	4 247	128 903	30 805	4 134	149	1 682	53 541	-
Total	7 157 260	7 185 260	3 537 465	1 888 443	53%	71 485	668 190	99 313	10 814	88 933	49 064	900 644	-

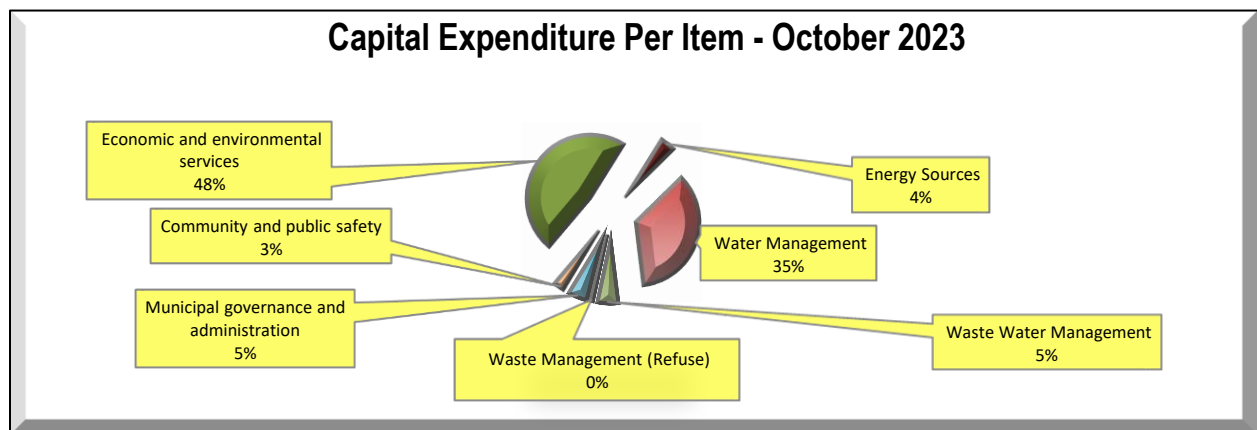
Source: National Treasury Local Government Database

The original capital budget for municipalities in the province stood at R7.157 billion with a reported year-to-date capital budget of R3.537 billion. Actual year to date spending stands at R1. billion being 53 percent of the year-to-date budget.

Capricorn district reflected the highest capital expenditure against the budget at 69 percent with Sekhukhune district recording the lowest at 41 percent. Waterberg, Mopani and Vhembe respectively recorded 53, 51 & 49 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 (48 percent) make up the largest portion of year-to-date capital expenditure with Waste management being the lowest at 0 percent. The reporting across services excluding the two above was as follows: Water management (35 percent), Waste Water Management (5 percent), Municipal Governance and administration (5 percent), Energy sources (4 percent) and community and public safety (3 percent).

Table 8 below further provides for the sources to finance to the above capital expenditure for M04 of 2023/24 financial year.

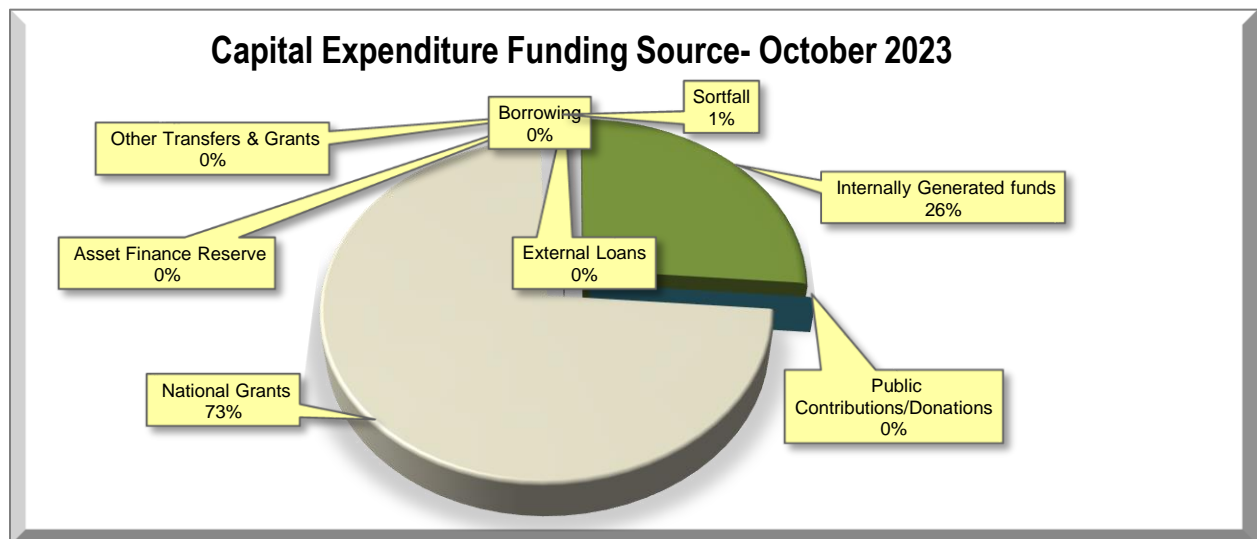
Table 8: Source of Finance for Capital Expenditure

Capital Sources of Finance per District - M04 October 2023

R thousands	Original Budget	Adjusted Budget	Year To Date Budget	YTD Actual	% of Budget	External Loans	Asset Finance Reserve	Internally Generated funds	Public Contributions/Donations	Transfers & Grants				Borrowing	Other
										National Grants	Provincial Grants	Municipality	Other Transfers & Grants		
Capricorn	1 676 427	1 676 427	816 412	566 909	69%	-	-	57 101	-	509 808	-	-	-	-	-
Mopani	1 199 152	1 199 152	632 082	324 435	51%	-	-	96 622	-	225 772	-	-	-	2 042	-
Sekhukhune	1 293 238	1 293 238	624 977	256 749	41%	-	-	108 786	-	145 704	-	-	-	444	-
Vhembe	2 149 310	2 177 310	1 044 428	516 889	49%	-	-	228 875	-	284 897	-	-	-	-	-
Waterberg	839 134	839 134	419 567	223 460	53%	-	-	4 400	-	214 865	-	-	-	-	-
Total	7 157 260	7 185 260	3 537 465	1 888 443	53%	-	-	495 783	-	1 381 046	-	-	-	2 486	-

Source: National Treasury Local Government Database

Figure 4: Capital Expenditure per Funding Source



Source: National Treasury Local Government Database

Table 8 and Figure 4 above indicate that municipalities' capital budgets are funded mainly from two sources namely, national grants and own revenue. Own revenue make up 26 percent (R495 million) of the year-to-date actual capital funding of R1.888 billion with grants making up 73 percent (R1.381 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

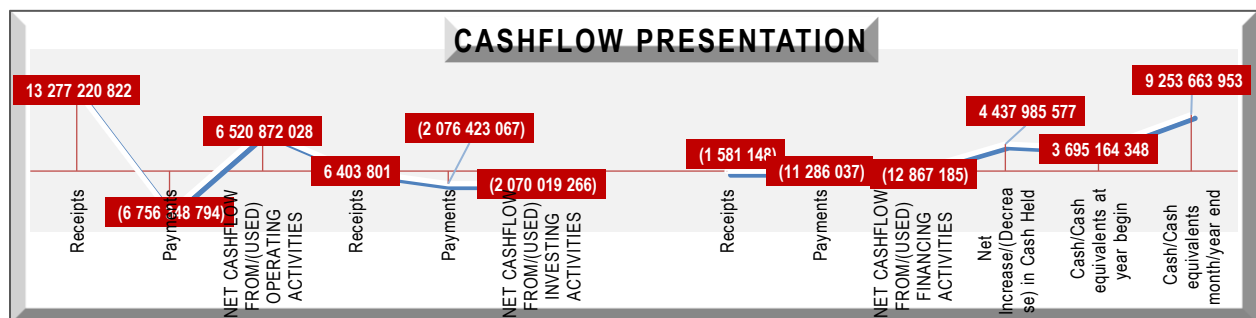
Table 9: Cash Flow

Cashflow M04 October 2023

R thousands	Cashflow from Operating Activities			Cashflow from Investing Activities			Cashflow from Financing Activities			Net Increase/(Decrease) in Cash Held	Cash/Cash equivalents at year begin	Cash/Cash equivalents month/year end
	Receipts	Payments	NET CASHFLOW FROM/(USED) OPERATING ACTIVITIES	Receipts	Payments	NET CASHFLOW FROM/(USED) INVESTING ACTIVITIES	Receipts	Payments	NET CASHFLOW FROM/(USED) FINANCING ACTIVITIES			
Capricorn	3 114 093	(2 026 901)	1 087 192	1	(609 312)	(609 310)	(1 043)	-	(1 043)	476 839	1 442 806	1 914 616
Mopani	4 220 283	(1 221 607)	2 998 676	3 329	(360 067)	(356 738)	-	(8 286)	(8 286)	2 633 652	324 274	3 239 737
Sekhukhune	1 524 137	(1 223 065)	301 072	851	(260 652)	(259 801)	(347)	(1 522)	(1 869)	39 402	257 267	1 030 584
Vhembe	2 225 804	(1 184 123)	1 041 681	729	(596 339)	(595 610)	(41)	-	(41)	446 030	1 567 788	2 020 014
Waterberg	2 192 904	(1 100 652)	1 092 251	1 493	(250 053)	(248 560)	(150)	(1 479)	(1 629)	842 063	103 030	1 048 714
Total	13 277 221	(6 756 349)	6 520 872	6 404	(2 076 423)	(2 070 019)	(1 581)	(11 286)	(12 867)	4 437 986	3 695 164	9 253 664

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 October 2023 with a surplus cash and cash equivalent of R9.253 billion. The Cash and cash equivalents at beginning of the year were R3.695 billion. A net increase in cash and cash equivalents amounting to R4.437 billion was realised during the period.

6.2.5 Debt Management

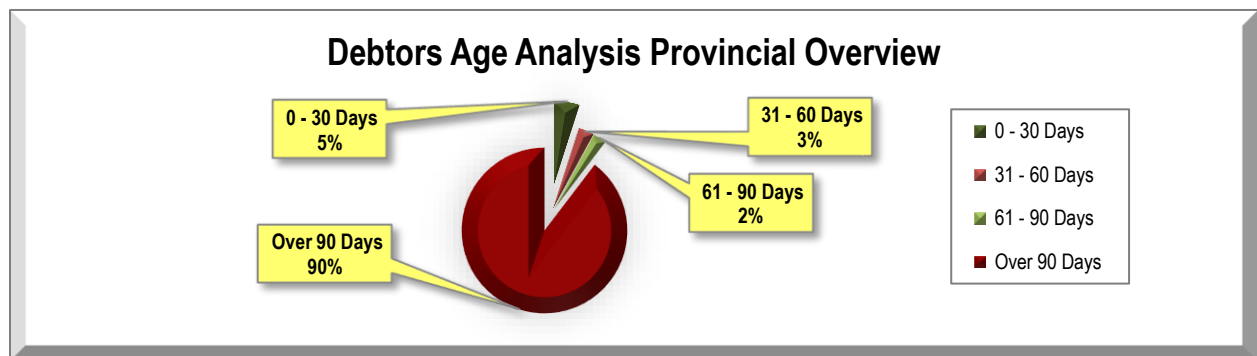
Table 10: Debtors Age Analysis

Debtors Detail - M04 October 2023

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total
	Total	%	Total	%	Total	%	Total	%	Total
Capricorn	240 778	6%	196 688	5%	107 447	3%	3 599 140	87%	4 144 053
Mopani	226 142	5%	93 555	2%	81 757	2%	4 370 051	92%	4 771 505
Sekhukhune	84 788	6%	40 310	3%	36 731	3%	1 237 730	88%	1 399 559
Vhembe	99 624	3%	71 433	2%	53 789	2%	3 316 848	94%	3 541 694
Waterberg	225 688	5%	130 158	3%	189 738	4%	3 725 318	87%	4 270 902
Total	877 020	5%	532 144	3%	469 462	3%	16 249 087	90%	18 127 713

Source: National Treasury Local Government Database

Figure 6: Debtors Age Analysis - Provincial Overview



Source: National Treasury Local Government Database

Figure 6 reveals that 90 percent of the customers have been outstanding for a period over 90 days. This is an indication that municipalities do not effectively implement debt and credit control policies to collect debt due. The district with most debtors over 90 days is Vhembe at 94 percent with Capricorn and Waterberg being the lowest at 87 percent. Mopani and Sekhukhune respectively recorded 92 and 88 percent of debtors over 90 Days.

Non-collection of revenue negatively impacts the financial sustainability of municipalities. Furthermore, non-payment of services rendered may lead to delays in the implementation of the budget. It must be noted that 1 municipality as stated in section 4 of the report did not provide their debtors book information and thus the reported debtor amounts are understated and misrepresented.

Table 11: Debtors by Customer per district

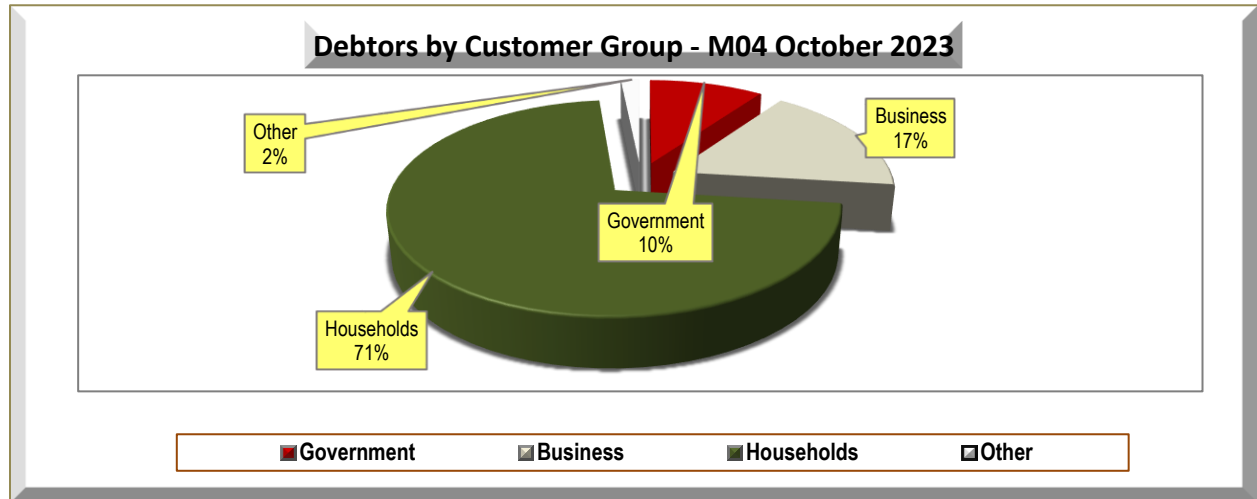
Debtors by Customer Group - M04 October 2023

R thousands	Government		Business		Households		Other		Total
	Total	%	Total	%	Total	%	Total	%	
	Capricorn	503 234	12%	542 647	13%	2 976 265	72%	121 907	
Mopani	316 845	7%	855 551	18%	3 421 778	72%	177 332	4%	4 771 506
Sekhukhune	271 675	19%	425 946	30%	718 109	51%	-16 171	-1%	1 399 559
Vhembe	357 147	10%	601 164	17%	2 583 383	73%	0	0%	3 541 694
Waterberg	334 312	8%	677 086	16%	3 252 986	76%	6 517	0%	4 270 901
Total	1 783 213	10%	3 102 394	17%	12 952 521	71%	289 585	0%	18 127 713

Source: National Treasury Local Government Database

Table 11 indicates that the total debtors up to the end of October 2023 categorized by customer group amounted to R18.127 billion. Outstanding debtors in respect of Households are the highest at R12.952 billion or 71 percent of the total debtors and government debts due to municipalities amounts to R1.783 billion (10 percent) with business category at R3.102 billion (17 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 October 2023

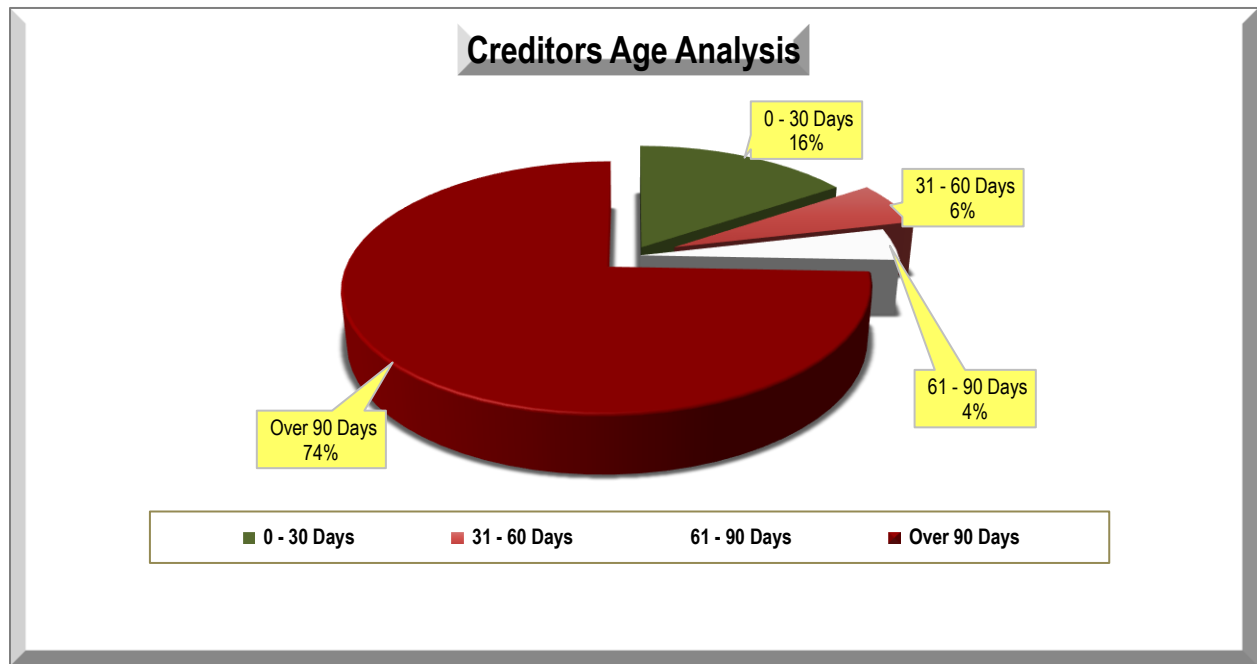
Table 12: Creditors Age Analysis per District

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total
	Total	%	Total	%	Total	%	Total	%	Total
Capricorn	137 726	97%	197	0%	2 911	2%	681	0%	141 515
Mopani	55 689	13%	9 955	2%	26 130	6%	327 739	78%	419 513
Sekhukhune	32 990	65%	13 912	27%	3 804	8%	-	0%	50 706
Vhembe	33 297	58%	18 380	32%	45	0%	5 884	10%	57 606
Waterberg	132 911	7%	102 240	6%	73 590	4%	1 536 097	83%	1 844 838
Total	392 613	16%	144 684	6%	106 480	4%	1 870 401	74%	2 514 178

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 October 2023 categorized by district amounted to R2.514 billion. Outstanding creditors in the bracket “Over 90 days” are the highest at R1.870 billion or 74 percent of the total outstanding creditors. It must be noted that 4 municipalities as mentioned before under section 4 did not report on the outstanding creditor balances and that the amount outstanding, as reported, is grossly understated and misrepresented.

Table 13: Creditors by Customer Group per District

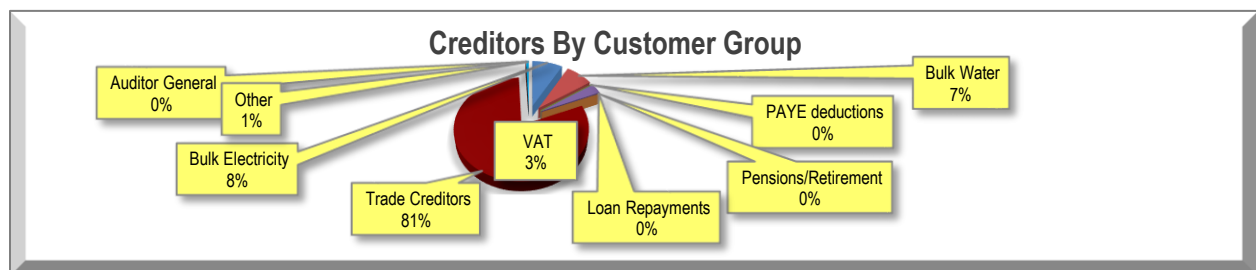
Creditor Age Analysis - M04 October 2023

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	83 858	59%	24 776	18%	-	0%	-	0%	-	0%	-	0%	27 702	20%	-	0,00%	5 179	4%	141 515
Mopani	37 916	9%	97 908	23%	-	0%	-	0%	30	0%	-	0%	281 578	67%	-	0,00%	2 082	0%	419 514
Sekhukhune	-	0%	39 193	77%	-	0%	-	0%	-	0%	-	0%	2 501	5%	-	0,00%	9 012	18%	50 706
Vhembe	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	57 606	100%	-	0,00%	-	0%	57 606
Waterberg	83 234	4%	23 846	1%	-	0%	78 351	4%	-	0%	-	0%	1 655 999	89%	2 751	0,15%	658	0%	1 844 839
Total	205 008	8%	185 723	7%	-	0%	78 351	3%	30	0%	-	0%	2 025 386	80,6%	2 751	0,11%	16 931	1%	2 514 180

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

Figure 9: Creditors by Customer Group



Source: National Treasury Local Government Database

6.2.7 Spending on Conditional Grant

Table 14 : Conditional Grants

R thousands	Municipal Infrastructure Grant		Public Transport Network Grant		Integrated National Electrification Programme		Neighbourhood Development		Rural Road Assets Management Systems		Regional Bulk Infrastructure Grant	
	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent
Capricorn	436 347	229 851	213 978	28 125	84 229	2 226	32 168	8 299	2 601	1 154	161 539	82 307
Mopani	871 118	211 368	-	-	89 178	19 577	-	-	2 370	779	-	-
Sekhukhune	853 251	95 703	-	-	90 103	26 561	-	-	2 460	-	-	-
Vhembe	988 367	228 823	-	-	47 704	8 858	25 000	-	2 416	535	-	-
Waterberg	370 773	103 446	-	-	32 800	1 784	-	-	2 290	-	-	-
Total	3 519 856	869 190	213 978	28 125	344 014	59 006	57 168	8 299	12 137	2 467	161 539	82 307

Source: National Treasury Local Government Database

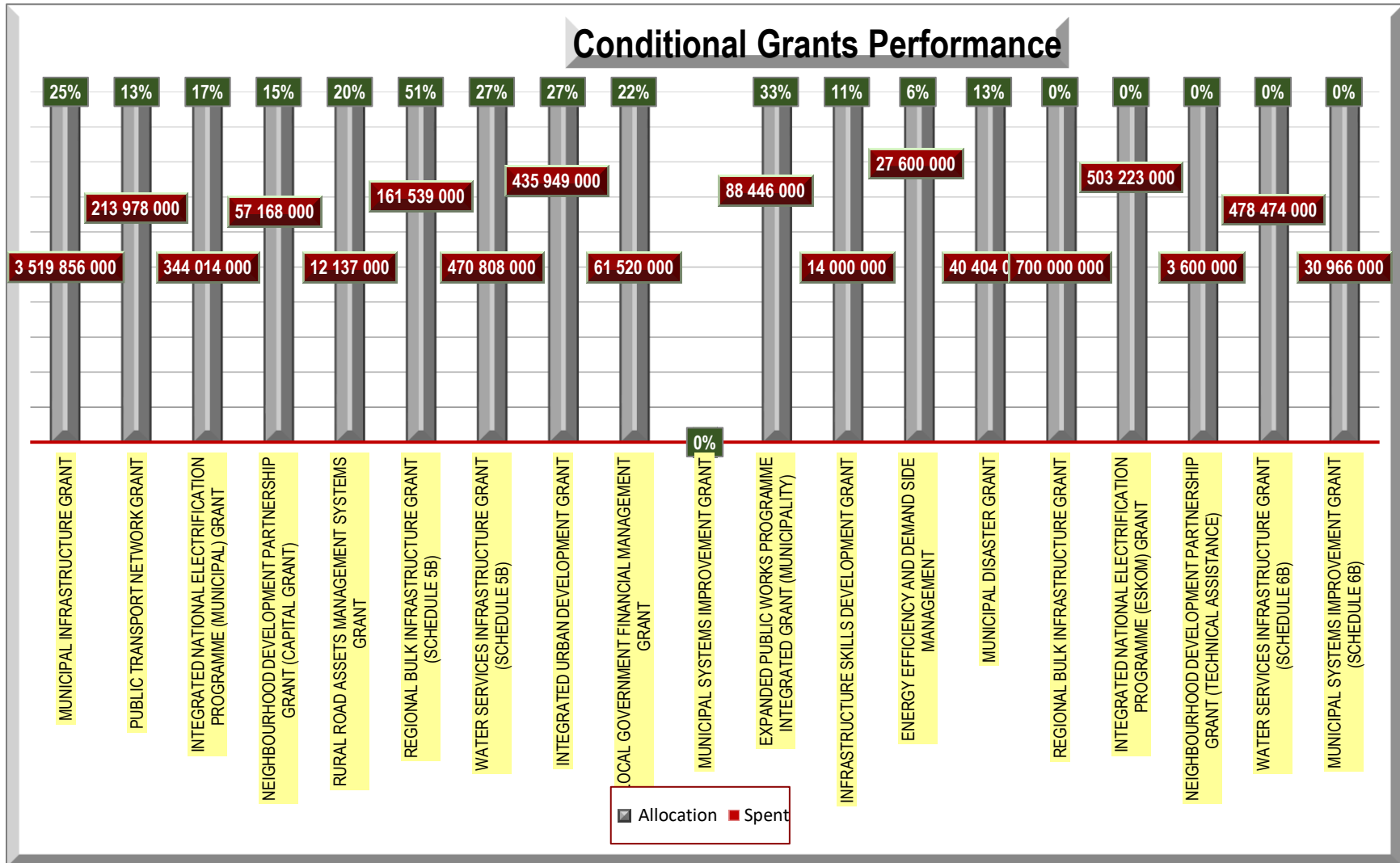
R thousands	Water Services Infrastructure Grant (Schedule 5B)		Integrated Urban Development Grant		Local Government Financial Management Grant		Improvement Grant (Schedule 5B)		Programme Integrated Grant (Municipality)		Infrastructure Skills Development Grant	
	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent
Capricorn	230 725	88 311	435 949	117 106	10 100	3 181	-	-	18 745	7 122	5 500	97
Mopani	-	-	-	-	14 350	3 097	-	-	21 605	8 848	-	-
Sekhukhune	-	-	-	-	12 620	1 898	-	-	24 598	5 990	-	-
Vhembe	109 000	-	-	-	12 200	1 804	-	-	16 883	6 055	8 500	1 403
Waterberg	131 083	37 185	-	-	12 250	3 259	-	-	6 615	1 490	-	-
Total	470 808	125 496	435 949	117 106	61 520	13 239	-	-	88 446	29 506	14 000	1 500

Source: National Treasury Local Government Database

R thousands	Energy Efficiency and Demand Side Management (Municipal) Grant		Municipal Disaster Grant		Regional Bulk Infrastructure Grant		Integrated National Electrification Programme (Eskom) Grant		Neighbourhood Development Partnership Grant (Technical Assistance)		Water Services Infrastructure Grant (Schedule 6B)		Municipal Systems Improvement Grant (Schedule 6B)		TOTALS	
	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent
Capricorn	4 000	-	17 500	567	-	-	159 367	-	1 000	-	-	-	1 000	-	1 814 748	568 345
Mopani	14 000	1 631	11 350	2 890	460 000	-	71 388	-	-	-	320 843	-	2 900	-	1 879 102	248 190
Sekhukhune	5 600	-	-	-	140 000	-	70 310	-	100	-	49 425	-	3 500	-	1 251 967	130 152
Vhembe	-	-	11 554	1 868	50 000	-	111 911	-	2 500	-	-	-	2 900	-	1 388 935	249 346
Waterberg	4 000	-	-	-	50 000	-	90 247	-	-	-	108 206	-	20 666	-	828 930	147 164
Total	27 600	1 631	40 404	5 325	700 000	-	503 223	-	3 600	-	478 474	-	30 966	-	7 163 682	1 343 196

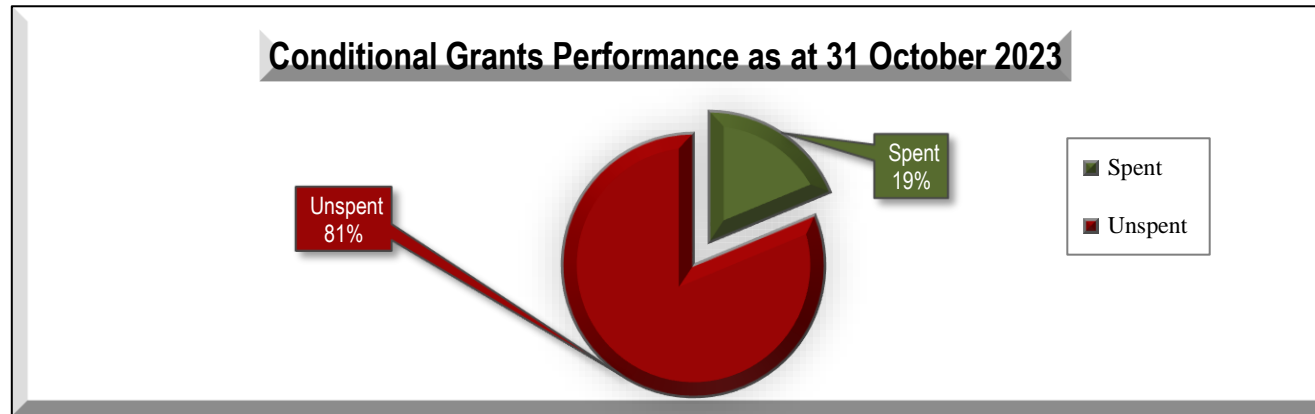
Source: National Treasury Local Government Database

Figure 10: Conditional Grants



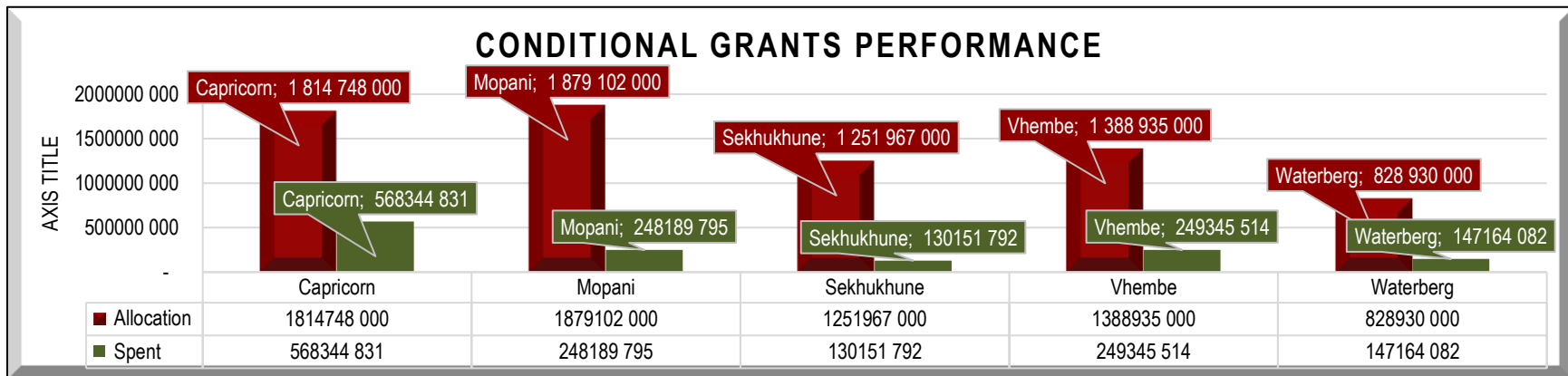
Source: National Treasury Local Government Database

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 October 2023, the aggregate conditional grants spending stands at 19 percent, based on a straight-line projection the expenditure should be 33 percent, which indicates that grant spending is lagging as at 31 October 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 October 2023.

Table 15: mSCOA uploads

YEAR: 2023 - 2024			TABB	PRTA	ORGB	PROR	M04
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.

9 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 - M04 October 2023													
Operating Revenue Budget						Exchange Revenue					Non Exchange Revenue		
R thousands	Original Budget	Adjusted Budget	YTD Budget	YTD Actual	% of year to date Budget	Electricity Billed	Water Billed	Sanitation Billed	Refuse Removal Billed	Other Revenue	Property Rates Billed 1	Transfers Recognised	Other Revenue
Blouberg	352 990	352 990	176 495	180 736	102%	10 013	1 263	571	690	3 913	64 025	99 203	1 059
Capricorn	967 645	967 645	708 616	381 830	54%	-	17 825	3 135	-	30 144	-	330 726	-
Lepelle-Nkumpi	713 726	713 726	356 863	173 892	49%	-	-	-	2 463	16 672	14 382	134 539	5 836
Molemole	274 777	274 777	137 388	95 031	69%	3 039	-	(1)	1 004	5 644	9 582	75 437	326
Polokwane	4 945 302	4 945 302	2 472 651	1 575 990	64%	458 341	90 855	57 170	50 497	115 220	196 692	588 870	18 346
Total	7 254 440	7 254 440	3 852 014	2 407 479	62%	471 392	109 943	60 875	54 653	171 593	284 680	1 228 774	25 567
Ba-phalaborwa	676 346	676 346	338 173	201 890	60%	34 303	-	-	6 613	6 563	54 498	87 987	11 926
Greater Giyani	539 825	539 825	269 912	58 245	22%	-	-	-	2 915	10 131	28 130	4 718	12 351
Greater Letaba	467 049	467 049	233 525	193 788	83%	8 634	468	480	1 873	12 766	7 225	162 084	258
Greater Tzaneen	1 613 783	1 613 783	1 013 356	655 959	65%	287 671	-	-	13 674	27 418	49 216	270 266	7 714
Maruleng	348 971	348 971	215 733	141 389	66%	-	981	166	1 736	10 520	56 932	70 894	160
Mopani	1 690 322	1 690 322	845 161	552 930	65%	-	18 015	4 660	-	13 798	-	516 456	-
Total	5 336 295	5 336 295	2 915 859	1 804 201	62%	330 608	19 464	5 307	26 811	81 196	196 002	1 112 405	32 408
Elias Mtsosaledi	680 764	680 764	434 429	217 602	50%	32 754	-	-	3 733	836	(4 067)	151 016	33 330
Ephraim Mogale	375 827	375 827	235 481	42 518	18%	16 610	-	-	1 510	6 470	14 137	-	3 791
Tubatse Fetakgomo	915 422	915 422	457 711	357 914	78%	-	-	-	9 425	22 689	69 602	246 259	9 940
Makhuduthamaga	457 809	457 809	228 904	168 530	74%	-	-	-	69	4 616	14 091	145 221	4 533
Sekhukhune	1 273 052	1 273 052	270 164	497 458	184%	-	(3 889)	3 717	-	41 039	-	456 591	-
Total	3 702 873	3 702 873	1 626 689	1 284 023	79%	49 363	(3 889)	3 717	14 737	75 650	93 763	999 087	51 594
Makhado	1 395 877	1 395 877	697 938	410 963	59%	137 719	-	-	5 114	21 470	39 609	205 306	1 745
Musina	530 868	530 868	265 434	198 535	75%	50 368	12 046	1 046	7 684	18 954	10 933	96 670	835
Collins Chabane	662 484	662 484	440 065	205 674	47%	-	-	-	1 850	13 250	11 808	176 724	2 043
Thulamela	897 697	897 697	595 039	348 816	59%	-	-	-	8 838	42 715	32 971	251 789	12 503
Vhembe	2 439 118	2 439 118	1 486 604	652 082	44%	-	13 926	2	141	50 162	-	587 715	136
Total	5 926 044	5 926 044	3 485 081	1 816 070	52%	188 087	25 972	1 048	23 627	146 549	95 321	1 318 203	17 262
Bela bela	555 869	555 869	306 867	182 956	60%	48 640	14 261	9 020	4 491	8 802	36 150	55 683	5 908
Lephalale	789 635	789 635	394 818	309 912	78%	65 215	21 424	8 690	6 442	69 491	38 291	95 063	5 296
Modimolle-Mookgopon	868 609	868 609	466 188	270 857	58%	62 570	33 943	16 308	9 751	32 734	47 482	61 751	6 317
Mogalakwena	1 418 183	1 418 183	709 091	422 320	60%	99 054	(5 446)	7 354	13 083	27 604	32 368	241 635	6 669
Thabazimbi	550 934	550 934	275 467	67 800	25%	22 591	6 853	6 956	4 775	14 962	9 208	2 331	126
Waterberg	159 512	159 512	112 527	66 218	59%	-	-	-	-	2 011	-	64 207	-
Total	4 342 741	4 342 741	2 264 958	1 320 063	58%	298 071	71 035	48 328	38 541	155 604	163 499	520 669	24 316

Source: National Treasury Local Government Database

Appendix - 2: Operating Expenditure

Appendix 2: Operating Expenditure - M04 October 2023														
R thousands	Original Budget	Adjusted Budget	YTD Budget	YTD Actual	% of Budget	Employee Related Cost	Councillor Remuneration	Debt Impairment	Depreciation and asset impairment	Bulk Purchases	Contracted Services	Inventory Consumed	Transfers and Subsidies	Other Expenditure
Blouberg	389 072	389 072	194 537	111 684	57%	42 319	6 932	-	-	18 829	20 432	378	-	22 796
Capricorn	1 081 663	1 081 663	478 763	278 955	58%	108 650	6 051	-	26 345	-	65 746	20 586	-	51 578
Lepelle-Nkumpi	478 179	478 179	239 091	93 657	39%	31 897	8 057	-	9 439	-	13 309	682	-	30 272
Moleroe	260 945	260 945	130 474	74 977	57%	35 637	5 143	-	4 732	5 454	12 636	2 291	-	9 083
Pokokwane	4 550 034	4 550 034	2 275 018	1 938 239	85%	361 904	15 414	-	705 001	394 989	239 121	65 881	6 078	149 850
Total	6 759 892	6 759 892	3 317 883	2 497 512	75%	580 407	41 598	-	745 517	419 273	351 244	89 817	6 078	263 579
Ba-phalaborwa	764 525	764 525	382 263	174 610	46%	54 365	5 670	-	26 315	42 343	17 596	9 067	107	19 145
Greater Giyani	548 344	548 344	274 172	140 797	51%	55 832	9 382	-	38 886	-	14 371	1 361	-	20 966
Greater Letaba	423 398	423 398	211 699	143 084	68%	46 745	11 054	-	-	11 658	39 382	3 745	-	30 499
Greater Tzaneen	1 525 703	1 525 703	794 642	442 302	56%	131 301	9 406	-	29 053	160 588	29 433	29 944	13 593	38 983
Maruleng	286 339	286 339	143 170	71 038	50%	30 691	5 371	-	-	192	17 729	1 859	-	15 197
Mopani	1 689 403	1 689 403	844 702	330 865	39%	142 176	6 060	-	-	-	55 504	65 921	-	61 204
Total	5 237 712	5 237 712	2 650 648	1 302 697	49%	461 111	46 944	-	94 254	214 781	174 014	111 898	13 700	185 994
Elias Mootsoaledi	654 217	654 217	313 104	170 780	55%	55 005	9 872	-	20 485	33 283	21 951	9 665	1 415	19 105
Ephraim Mogale	375 666	375 666	187 181	85 628	46%	29 086	3 681	-	16 371	10 656	13 370	424	-	12 041
Tubatse Fetakgom	838 096	838 096	419 048	212 054	51%	79 715	14 245	-	-	-	82 861	376	-	34 857
Makruthamaga	371 205	371 205	185 602	153 687	83%	37 404	7 990	-	12 807	-	61 566	1 380	5 441	27 098
Sekukhune	1 230 747	1 230 747	610 474	359 356	59%	140 109	5 886	-	-	-	39 088	105 836	-	68 437
Total	3 469 930	3 469 930	1 715 410	981 504	57%	341 319	41 673	-	49 662	43 938	218 836	117 680	6 856	161 538
Makhado	1 368 446	1 368 446	684 223	385 988	56%	108 604	10 872	17 981	45 411	103 271	62 057	14 021	-	23 772
Musina	484 868	484 868	242 434	149 241	62%	51 730	4 062	-	-	70 842	7 798	691	2 849	11 268
Collins Chabane	457 671	457 671	228 836	148 718	65%	47 218	10 626	-	(19 627)	-	83 427	4 435	2 917	19 722
Thulamela	919 194	919 194	436 388	265 287	61%	111 455	12 078	-	25 836	-	74 485	5 278	594	35 562
Vhembe	2 322 408	2 322 408	828 936	528 779	64%	255 316	5 496	-	59 285	-	110 539	36 753	-	61 389
Total	5 552 588	5 552 588	2 420 816	1 478 014	61%	574 324	43 134	17 981	110 905	174 113	338 305	61 179	6 360	151 713
Bela bela	543 004	543 004	271 502	132 248	49%	48 164	3 060	-	-	50 288	13 276	5 225	-	12 236
Lephalale	787 943	787 943	393 972	257 257	65%	75 493	4 371	11 209	28 097	64 953	21 493	16 351	451	34 837
Modimolle-Mookgo	863 962	863 962	431 981	234 417	54%	81 842	3 290	-	11 720	70 934	15 722	5 746	-	45 163
Mogalakwena	1 383 244	1 383 244	691 627	491 630	71%	119 317	4 574	-	-	80 952	97 312	24 056	78	165 341
Thabazimbi	534 839	534 839	267 420	100 873	38%	21 779	1 823	-	9 225	26 184	18 451	16 904	-	6 506
Waterberg	186 142	186 142	93 071	58 220	63%	40 490	3 321	-	1 984	-	2 970	-	-	9 454
Total	4 299 134	4 299 134	2 149 572	1 274 645	59%	387 085	20 439	11 209	51 026	293 312	169 224	68 282	530	273 538

Source: National Treasury Local Government Database

Appendix - 3: Capital Source of Finance

Appendix 3: Capital Source of Finance - M04 October 2023															
R thousands	Original Budget	Adjusted Budget	Year To Date Budget	YTD Actual	% of Budget	External Loans	Asset Finance Reserve	Internally Generated funds	Public Contributions/Donations	Transfers & Grants		District Municipality Grants	Other Transfers & Grants	Borrowing	Other
										National Grants	Provincial Grants				
Blouberg	86 892	86 892	43 446	16 549	38%			167	-	16 382	-	-	-	-	-
Capricorn	420 353	420 353	188 374	245 119	130%			13 889	-	231 230	-	-	-	-	-
Lepelle-Nkumpi	299 563	299 563	149 781	40 304	27%			6 838	-	33 466	-	-	-	-	-
Molemole	72 380	72 380	36 190	24 644	68%			1 307	-	23 337	-	-	-	-	-
Polokwane	797 239	797 239	398 620	240 292	60%			34 900	-	205 392	-	-	-	-	-
Total	1 676 427	1 676 427	816 412	566 909	69%	-	-	57 101	-	509 808	-	-	-	-	-
Ba-phalaborwa	64 766	64 766	32 383	13 923	43%			5 286	-	8 637	-	-	-	-	-
Greater Giyani	214 991	214 991	107 495	64 622	60%			19 649	-	44 973	-	-	-	-	-
Greater Letaba	110 032	110 032	55 016	35 704	65%			17 052	-	18 652	-	-	-	-	-
Greater Tzaneen	190 705	190 705	127 858	32 970	26%			5 913	-	25 015	-	-	-	2 042	-
Maruleng	167 916	167 916	83 958	55 950	67%			48 722	-	7 229	-	-	-	-	-
Mopani	450 742	450 742	225 371	121 266	54%			-	-	121 266	-	-	-	-	-
Total	1 199 152	1 199 152	632 082	324 435	51%	-	-	96 622	-	225 772	-	-	-	2 042	-
Elias Motsoaledi	84 156	84 156	38 437	8 953	23%			1 089	-	7 864	-	-	-	-	-
Ephraim Mogale	79 359	79 359	39 547	13 815	35%			2 503	-	9 497	-	-	-	-	-
Tubatse Felagomo	299 863	299 863	149 932	120 878	81%			66 840	-	53 594	-	-	-	444	-
Makhuduthamaga	236 116	236 116	118 058	57 601	49%			33 068	-	24 533	-	-	-	-	-
Sekhukhune	593 743	593 743	279 002	55 501	20%			5 287	-	50 215	-	-	-	-	-
Total	1 293 238	1 293 238	624 977	256 749	41%	-	-	108 786	-	145 704	-	-	-	444	-
Makhado	503 877	503 877	251 938	120 129	48%			78 943	-	38 240	-	-	-	-	-
Musina	80 036	80 036	40 018	10 605	377%			868	-	9 737	-	-	-	-	-
Collins Chabane	325 650	325 650	162 825	142 995	88%			105 510	-	37 312	-	-	-	-	-
Thulamela	343 558	371 558	172 826	54 394	31%			14 327	-	40 067	-	-	-	-	-
Vhembe	896 189	896 189	416 821	188 767	45%			29 226	-	159 540	-	-	-	-	-
Total	2 149 310	2 177 310	1 044 428	516 889	49%	-	-	228 875	-	284 897	-	-	-	-	-
Bela bela	92 693	92 693	46 346	19 813	43%			108	-	19 705	-	-	-	-	-
Lephalale	106 397	106 397	53 198	20 631	39%			4 208	-	16 424	-	-	-	-	-
Modimolle-Mookgop	219 833	219 833	109 917	56 400	51%			85	-	52 120	-	-	-	-	-
Mogalakwena	311 599	311 599	155 799	120 408	77%			-	-	120 408	-	-	-	-	-
Thabazimbi	108 463	108 463	54 231	6 208	11%			-	-	6 208	-	-	-	-	-
Waterberg	150	150	75	-	0%			-	-	-	-	-	-	-	-
Total	839 134	839 134	419 567	223 460	53%	-	-	4 400	-	214 865	-	-	-	-	-

Source: National Treasury Local Government Database

Appendix – 4: Capital Expenditure (Detail)

Appendix 4: Capital Expenditure - M04 October 2023													
R thousands	Original Budget	Adjusted Budget	Year To Date Budget	YTD Actual	% of Budget	Energy Sources	Water Management	Waste Water Management	Waste Management (Refuse)	Municipal governance and administration	Community and public safety	Economic and environmental services	Other
Blouberg	86 892	86 892	43 446	16 549	38%	445	-	-	-	93	-	16 012	-
Capricorn	420 353	420 353	188 374	245 119	130%	-	241 740	2 640	-	739	-	-	-
Lepelle-Nkumpi	299 563	299 563	149 781	40 304	27%	924	-	-	-	448	265	38 667	-
Molemole	72 380	72 380	36 190	24 644	68%	2 066	-	128	-	653	-	21 797	-
Polokwane	797 239	797 239	398 620	240 292	60%	9 774	103 488	56 945	434	2 932	2 115	64 603	-
Total	1 676 427	1 676 427	816 412	566 909	69%	13 209	345 228	59 713	434	4 864	2 380	141 080	-
Ba-phalaborwa	64 766	64 766	32 383	13 923	43%	-	-	-	-	347	2 693	10 884	-
Greater Giyani	214 991	214 991	107 495	64 622	60%	7 274	-	-	-	-	20 644	36 703	-
Greater Letaba	110 032	110 032	55 016	35 704	65%	1 644	-	-	-	-	873	33 187	-
Greater Tzaneen	190 705	190 705	127 858	32 970	26%	2 494	-	-	-	282	-	30 195	-
Maruleng	167 916	167 916	83 958	55 950	67%	-	-	-	-	1 014	-	54 936	-
Mopani	450 742	450 742	225 371	121 266	54%	-	121 266	-	-	-	-	-	-
Total	1 199 152	1 199 152	632 082	324 435	51%	11 413	121 266	-	-	1 642	24 210	165 905	-
Elias Motsoaledi	84 156	84 156	38 437	8 953	23%	2 570	-	-	-	719	97	5 567	-
Ephraim Mogale	79 359	79 359	39 547	13 815	35%	382	-	-	-	2 291	29	11 113	-
Tubatse Fetakgomo	299 863	299 863	149 932	120 878	81%	-	-	-	-	51 191	2 151	67 537	-
Makhuduthamaga	236 116	236 116	118 058	57 601	49%	1 094	-	-	-	(3 122)	901	58 728	-
Sekhukhune	593 743	593 743	279 002	55 501	20%	-	54 822	-	-	680	-	-	-
Total	1 293 238	1 293 238	624 977	256 749	41%	4 046	54 822	-	-	51 759	3 178	142 944	-
Makhado	503 877	503 877	251 938	120 129	48%	30 454	-	-	4 714	13 040	1 362	70 558	-
Musina	80 036	80 036	40 018	10 605	27%	-	-	1 061	-	-	-	9 544	-
Collins Chabane	325 650	325 650	162 825	142 995	88%	8 116	-	-	-	13 830	12 752	108 297	-
Tshulamela	343 558	371 558	172 826	54 394	31%	-	-	-	1 532	24	3 322	49 516	-
Vhembe	896 189	896 189	416 821	188 767	45%	-	17 971	7 735	-	3 625	178	159 258	-
Total	2 149 310	2 177 310	1 044 428	516 889	49%	38 571	17 971	8 796	6 246	30 519	17 614	397 174	-
Bela bela	92 693	92 693	46 346	19 813	43%	79	-	11 292	2 768	28	304	5 341	-
Lephalale	106 397	106 397	53 198	20 631	39%	2 419	16 600	-	-	36	295	1 282	-
Modimolle-Mookgopong	219 833	219 833	109 917	56 400	51%	68	24 232	10 980	1 366	85	1 083	18 586	-
Mogalakwena	311 599	311 599	155 799	120 408	77%	-	87 667	8 532	-	-	-	24 209	-
Tshabazimbi	108 463	108 463	54 231	6 208	11%	1 681	404	-	-	-	-	4 123	-
Waterberg	150	150	75	-	0%	-	-	-	-	-	-	-	-
Total	839 134	839 134	419 567	223 460	53%	4 247	128 903	30 805	4 134	149	1 682	53 541	-

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	(50 159)	(16 549)	-	(66 709)	106 030	35 134
Capricorn	331 212	(259 213)	-	71 999	493 700	565 700
Lepelle-Nkumpi	(40 937)	(40 304)	(13)	(81 254)	546 712	465 459
Molemole	61 048	(24 644)	-	36 403	111 992	148 551
Polokwane	786 028	(268 600)	(1 030)	516 398	184 371	699 773
Total	1 087 192	(609 310)	(1 043)	476 839	1 442 806	1 914 616
Ba-phalaborwa	24 099	(12 399)	(5 100)	6 599	-	42 317
Greater Giyani	(113 987)	(42 458)	-	(156 444)	-	240 467
Greater Letaba	124 559	(36 479)	-	88 080	2 344	91 295
Greater Tzaneen	2 328 013	(39 781)	(3 186)	2 285 046	-	2 285 046
Maruleng	69 823	(62 549)	-	7 274	150 719	157 993
Mopani	566 169	(163 072)	-	403 097	171 211	422 619
Total	2 998 676	(356 738)	(8 286)	2 633 652	324 274	3 239 737
Elias Motsoaledi	(2 299)	(9 421)	(1 977)	(13 697)	31 937	19 405
Ephraim Mogale	10 475	(13 599)	-	(3 124)	-	(2 517)
Tubatse Fetakgomo	204 095	(130 154)	-	73 941	218 618	292 005
Makhuduthamaga	28 538	(51 125)	-	(22 588)	6 712	(15 875)
Sekhukhune	60 263	(55 501)	108	4 869	-	737 566
Total	301 072	(259 801)	(1 869)	39 402	257 267	1 030 584
Makhado	(6 559)	(156 914)	(44)	(163 517)	147 009	(16 921)
Musina	45 323	(11 418)	-	33 904	34 507	68 319
Collins Chabane	213 234	(146 375)	-	66 859	235 147	302 624
T hulamela	182 922	(63 932)	3	118 993	1 026 519	1 145 512
Vhembe	606 762	(216 970)	-	389 791	124 606	520 479
Total	1 041 681	(595 610)	(41)	446 030	1 567 788	2 020 014
Bela bela	42 531	(29 264)	-	13 268	20 124	26 163
Lephalale	391 906	(30 855)	(1 479)	359 572	-	451 468
Modimolle-Mookgopong	413 664	(58 996)	(150)	354 518	70 133	388 628
Mogalakwena	177 023	(118 915)	-	58 108	-	98 452
T habazimbi	52 518	(10 530)	-	41 988	-	56 621
Waterberg	14 608	-	-	14 608	12 773	27 381
Total	1 092 251	(248 560)	(1 629)	842 063	103 030	1 048 714
Grad Total	6 520 872	(2 070 019)	(12 867)	4 437 986	3 695 164	9 253 664

Source: National Treasury Local Government Database

Appendix – 6: Debtors Age Analysis

Appendix 6 : Debtors Age Analysis M04 October 2023									
R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total
	Total	%	Total	%	Total	%	Total	%	Total
Blouberg	2 205	1%	58 170	29%	2 244	1%	140 254	69%	202 873
Capricorn	26 264	4%	28 363	4%	16 596	2%	645 914	90%	717 137
Lepelle-Nkumpi	18 314	2%	16 560	1%	15 934	1%	1 055 405	95%	1 106 213
Molemole	2 815	2%	2 725	2%	2 831	2%	124 758	94%	133 129
Polokwane	191 180	10%	90 870	5%	69 842	4%	1 632 809	82%	1 984 701
Total	240 778	6%	196 688	5%	107 447	3%	3 599 140	87%	4 144 053
Ba-Phalaborwa	43 060	2%	31 067	1%	25 768	1%	2 292 378	96%	2 392 273
Greater Giyani	8 913	1%	9 589	2%	11 181	2%	602 618	95%	632 301
Greater Letaba	4 901	1%	4 530	1%	4 431	1%	341 384	96%	355 246
Greater Tzaneen	152 130	13%	37 228	3%	30 046	3%	932 673	81%	1 152 077
Maruleng	17 138	7%	11 141	5%	10 331	4%	200 998	84%	239 608
Mopani	-	0%	-	0%	-	0%	-	0%	-
Total	226 142	5%	93 555	2%	81 757	2%	4 370 051	92%	4 771 505
Elias Motsoaledi	15 473	8%	6 651	3%	4 732	2%	168 878	86%	195 734
Ephraim Mogale	11 534	5%	4 895	2%	4 441	2%	189 623	90%	210 493
Tubatse	28 220	6%	14 620	3%	13 461	3%	386 536	87%	442 837
Makhuduthamaga	(386)	0%	3 519	3%	3 367	3%	95 591	94%	102 091
Sekhukhune	29 947	7%	10 625	2%	10 730	2%	397 102	89%	448 404
Total	84 788	6%	40 310	3%	36 731	3%	1 237 730	88%	1 399 559
Makhado	34 543	7%	11 958	2%	10 597	2%	428 884	88%	485 982
Musina	16 464	11%	8 065	6%	6 020	4%	115 037	79%	145 586
Collins Chabane	4 713	2%	4 425	2%	4 222	2%	256 245	95%	269 605
Thulamela	12 725	2%	11 011	2%	10 066	2%	544 789	94%	578 591
Vhembe	31 179	2%	35 974	2%	22 884	1%	1 971 893	96%	2 061 930
Total	99 624	3%	71 433	2%	53 789	2%	3 316 848	94%	3 541 694
Bela Bela	30 297	8%	14 233	4%	12 096	3%	319 226	85%	375 852
Lephalale	71 447	11%	28 522	4%	25 323	4%	531 268	81%	656 560
Modimolle-	37 324	3%	30 959	3%	33 081	3%	1 000 774	91%	1 102 138
Mogalakwena	64 507	5%	37 234	3%	102 831	7%	1 194 799	85%	1 399 371
Thabazimbi	22 072	3%	19 210	3%	16 407	2%	679 246	92%	736 935
Waterberg	41	89%	-	0%	-	0%	5	11%	46
Total	225 688	5%	130 158	3%	189 738	4%	3 725 318	87%	4 270 902
	877 020		532 144		469 462		16 249 087		18 127 713

Source: National Treasury Local Government Database

Appendix – 7: Debtors by Customer Group

Appendix 7: Debtors by Customer Group - M04 October 2023									
R thousands	Government		Business		Households		Other		Total
	Total	%	Total	%	Total	%	Total	%	
Blouberg	33 229	16%	18 835	9%	67 544	33%	83 266	41%	202 874
Capricorn	11 602	2%	31 889	4%	635 004	0%	38 641	5%	717 136
Lepelle-Nkumpi	90 391	8%	60 131	5%	955 691	86%	-	0%	1 106 213
Molemole	133 129	100%	-	0%	-	0%	-	0%	133 129
Polokwane	234 883	12%	431 792	22%	1 318 026	66%	-	0%	1 984 701
Total	503 234	12%	542 647	13%	2 976 265	72%	121 907	3%	4 144 053
Ba-Phalaborwa	495	0%	361 717	15%	1 856 743	78%	173 319	7%	2 392 274
Greater Giyani	127 541	20%	57 207	9%	443 540	70%	4 013	1%	632 301
Greater Letaba	16 412	5%	39 374	11%	299 460	84%	-	0%	355 246
Greater Tzaneen	41 075	4%	373 791	32%	737 211	64%	-	0%	1 152 077
Maruleng	131 322	55%	23 462	10%	84 824	35%	-	0%	239 608
Mopani	-	0%	-	0%	-	0%	-	0%	-
Total	316 845	7%	855 551	18%	3 421 778	72%	177 332	4%	4 771 506
Elias Motsoaledi	54 080	28%	30 551	16%	111 103	57%	-	0%	195 734
Ephraim Mogale	30 488	14%	131 395	62%	48 609	23%	-	0%	210 492
Tubatse Fetakgomo	119 781	0%	146 240	33%	176 816	40%	-	0%	442 837
Makhuduthamaga	60 988	60%	56 851	56%	424	0%	-16 171	-16%	102 092
Sekhukhune	6 338	1%	60 909	14%	381 157	85%	-	0%	448 404
Total	271 675	19%	425 946	30%	718 109	51%	-16 171	-1%	1 399 559
Makhado	82 732	17%	172 319	35%	230 931	48%	-	0%	485 982
Musina	30 784	21%	41 264	28%	73 538	51%	-	0%	145 586
Collins Chabane	90 076	33%	23 513	9%	156 016	58%	-	0%	269 605,00
Thulamela	94 754	16%	156 667	27%	327 171	57%	-	0%	578 592
Vhembe	58 801	3%	207 401	10%	1 795 727	87%	-	0%	2 061 929,00
Total	357 147	10%	601 164	17%	2 583 383	73%	0	0%	3 541 694
Bela Bela	16 721	4%	167 237	44%	191 893	51%	-	0%	375 851
Lephalale	90 550	14%	22 769	3%	543 241	83%	-	0%	656 560
Modimolle-Mookgopong	54 335	5%	209 174	19%	838 629	76%	-	0%	1 102 138,00
Mogalakwena	149 381	11%	105 957	8%	1 137 516	81%	6 517	0%	1 399 371
T habazimbi	23 325	3%	171 903	23%	541 707	74%	-	0%	736 935
Waterberg	-	0%	46	100%	-	0%	-	0%	46
Total	334 312	8%	677 086	16%	3 252 986	76%	6 517	0%	4 270 901
	1 783 213		3 102 394		12 952 521		289 585		18 127 713

Source: National Treasury Local Government Database

Appendix – 8: Creditors Age Analysis

Appendix 8: Creditors Age Analysis - M04 October 2023									
R thousands	0 - 30 Days		Days		Days		Days		Total
	Total	%	Total	%	Total	%	Total	%	Total
Blouberg	1 006	99%	12	1%	-	0%	3	0%	1 021
Capricorn	4 758	56%	185	2%	2 911	34%	646	8%	8 500
Lepelle-Nkumpi	186	100%	-	0%	-	0%	-	0%	186
Molemole	35	52%	-	0%	-	0%	32	48%	67
Polokwane	131 741	100%	-	0%	-	0%	-	0%	131 741
Total	137 726	97%	197	0%	2 911	2%	681	0%	141 515
Ba-Phalaborwa	13 168	99%	98	1%	-	0%	-	0%	13 266
Greater Giyani	-	0%	-	0%	(1 396)	#DIV/0!	1 396	#DIV/0!	-
Greater Letaba	3 077	35%	867	10%	4 284	48%	654	7%	8 882
Greater Tzaneen	374	2%	703	3%	23 213	95%	34	0%	24 324
Maruleng	-	0%	-	0%	-	0%	-	0%	-
Mopani	39 070	10%	8 287	2%	29	0%	325 655	87%	373 041
Total	55 689	13%	9 955	2%	26 130	6%	327 739	78%	419 513
Elias Motsoaledi	-	0%	-	0%	-	0%	-	0%	-
Ephraim Mogale	174	100%	-	0%	-	0%	-	0%	174
Tubatse Fetakgomo	195	100%	-	0%	-	0%	-	0%	195
Makhuduthamaga	10 500	100%	30	0%	-	0%	-	0%	10 530
Sekhukhune	22 121	56%	13 882	35%	3 804	10%	-	0%	39 807
Total	32 990	65%	13 912	27%	3 804	8%	-	0%	50 706
Makhado	715	104%	-	0%	-	0%	(27)	-4%	688
Musina	-	0%	48	4%	-	0%	1 159	96%	1 207
Collins Chabane	30 344	86%	141	0%	45	0%	4 686	13%	35 216
T hulamela	2 018	100%	-	0%	-	0%	-	0%	2 018
Vhembe	220	1%	18 191	98%	-	0%	66	0%	18 477
Total	33 297	58%	18 380	32%	45	0%	5 884	10%	57 606
Bela Bela	15 041	26%	696	1%	-	0%	41 802	73%	57 539
Lephalale	765	5%	13 239	91%	503	3%	2	0%	14 509
Modimolle-Mookgopong	18 289	2%	62 426	5%	55 845	5%	1 046 287	88%	1 182 847
Mogalakwena	71 432	73%	13 933	14%	3 805	4%	8 040	8%	97 210
T habazimbi	27 384	6%	11 946	2%	13 437	3%	439 967	89%	492 734
Waterberg	-	0%	-	0%	-	0%	(1)	100%	(1)
Total	132 911	7%	102 240	6%	73 590	4%	1 536 097	83%	1 844 838

Source: National Treasury Local Government Database

Appendix – 9: Creditors by Customer Group

Appendix 9: Creditors by Customer Group - M04 October 2023																			
R thousands	Bulk Electricity		Water		deducti		VAT		Pension		Repaym		Creditors		General		Other		Total
	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	
Blouberg	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	1 021	100%	-	0,00%	-	0%	1 021
Capricorn	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	3 574	42%	-	0,00%	4 926	58%	8 500
Lepelle-Nkumpi	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0,00%	186	100%	186
Molemole	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0,00%	67	100%	67
Polokwane	83 858	64%	24 776	19%	-	0%	-	0%	-	0%	-	0%	23 107	18%	-	0,00%	-	0%	131 741
Total	83 858	59%	24 776	18%	-	0%	-	0%	-	0%	-	0%	27 702	20%	-	0,00%	5 179	4%	141 515
Ba-Phalaborwa	9 884	75%	-	0%	-	0%	-	0%	-	0%	-	0%	1 460	11%	-	0,00%	1 923	14%	13 267
Greater Giyani	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0,00%	-	0%	-
Greater Letaba	4 824	54%	-	0%	-	0%	-	0%	30	0%	-	0%	4 029	45%	-	0,00%	-	0%	8 883
Greater Tzaneen	23 208	95%	7	0%	-	0%	-	0%	-	0%	-	0%	949	4%	-	0,00%	159	1%	24 323
Maruleng	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0,00%	-	0%	-
Mopani	-	0%	97 901	26%	-	0%	-	0%	-	0%	-	0%	275 140	74%	-	0,00%	-	0%	373 041
Total	37 916	9%	97 908	23%	-	0%	-	0%	30	0%	-	0%	281 578	67%	-	0,00%	2 082	0%	419 514
Elias Motsoaledi	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0,00%	-	0%	-
Ephraim Mogale	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	174	100%	-	0,00%	-	0%	174
Tubatse Fetakgomo	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	195	100%	-	0,00%	-	0%	195
Makhuduthamaga	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	1 518	14%	-	0,00%	9 012	86%	10 530
Sekhukhune	-	0%	39 193	98%	-	0%	-	0%	-	0%	-	0%	614	2%	-	0,00%	-	0%	39 807
Total	-	0%	39 193	77%	-	0%	-	0%	-	0%	-	0%	2 501	5%	-	0,00%	9 012	18%	50 706
Makhado	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	688	100%	-	0,00%	-	0%	688
Musina	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	1 207	100%	-	0,00%	-	0%	1 207
Collins Chabane	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	35 216	100%	-	0,00%	-	0%	35 216
Thulamela	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	2 018	100%	-	0,00%	-	0%	2 018
Vhembe	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	18 477	100%	-	0,00%	-	0%	18 477
Total	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	57 606	100%	-	0,00%	-	0%	57 606
Bela Bela	35 102	61%	18 278	32%	-	0%	-	0%	-	0%	-	0%	4 011	7%	148	0,26%	-	0%	57 539
Lephalale	12 926	89%	-	0%	-	0%	-	0%	-	0%	-	0%	925	6%	-	0,00%	658	5%	14 509
Modimolle-Mookgopon	-	0%	-	0%	-	0%	78 351	7%	-	0%	-	0%	1 104 497	93%	-	0,00%	-	0%	1 182 848
Mogalakwena	35 206	36%	5 568	6%	-	0%	-	0%	-	0%	-	0%	53 833	55%	2 603	2,68%	-	0%	97 210
Thabazimbi	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	492 734	97%	-	0,00%	-	0%	507 082
Waterberg	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	(1)	100%	-	0,00%	-	0%	-1
Total	83 234	4%	23 846	1%	-	0%	78 351	4%	-	0%	-	0%	1 655 999	89%	2 751	0,15%	658	0%	1 859 187
	205 008		185 723		-		78 351		30		-		2 025 386		2 751		16 931		2 528 528

Source: National Treasury Local Government Database

Appendix – 10 – Grants

R thousands	Municipal Infrastructure Grant		Public Transport Network Grant		Integrated National Electrification Programme (Municipal) Grant		Neighbourhood Development Partnership Grant (Capital Grant)		Rural Road Assets Management Systems Grant		Regional Bulk Infrastructure Grant (Schedule 5B)		Water Services Infrastructure Grant (Schedule 5B)	
	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality
Blouberg	52 575	6 132	-	-	33 000	852	-	-	-	-	-	-	-	-
Capricorn	277 987	189 658	-	-	-	-	-	-	2 601	1 154	-	-	158 025	60 090
Lepelle-Nkumpi	64 332	16 752	-	-	14 900	-	-	-	-	-	-	-	-	-
Molemole	41 453	17 308	-	-	19 168	1 374	-	-	-	-	-	-	-	-
Polokwane	-	-	213 978	28 125	17 161	-	32 168	8 299	-	-	161 539	82 307	72 700	28 221
Total	436 347	229 851	213 978	28 125	84 229	2 226	32 168	8 299	2 601	1 154	161 539	82 307	230 725	88 311
Ba-phalaborwa	37 676	8 790	-	-	20 794	-	-	-	-	-	-	-	-	-
Greater Giyani	72 329	30 196	-	-	32 220	5 330	-	-	-	-	-	-	-	-
Greater Letaba	68 605	19 112	-	-	10 996	6 764	-	-	-	-	-	-	-	-
Greater Tzaneen	112 922	44 210	-	-	25 168	7 484	-	-	-	-	-	-	-	-
Maruleng	31 372	8 701	-	-	-	-	-	-	-	-	-	-	-	-
Mopani	548 214	100 360	-	-	-	-	-	-	2 370	779	-	-	-	-
Total	871 118	211 368	-	-	89 178	19 577	-	-	2 370	779	-	-	-	-
Elias Mtsosaledi	65 356	6 369	-	-	14 400	2 181	-	-	-	-	-	-	-	-
Ephraim Mogale	39 389	-	-	-	-	-	-	-	-	-	-	-	-	-
Tubatse Fetakgomo	100 961	30 290	-	-	52 353	24 380	-	-	-	-	-	-	-	-
Makhuduthamaga	74 062	20 686	-	-	23 350	-	-	-	-	-	-	-	-	-
Sekhukhune	573 483	38 358	-	-	-	-	-	-	2 460	-	-	-	-	-
Total	853 251	95 703	-	-	90 103	26 561	-	-	2 460	-	-	-	-	-
Makhado	115 757	48 559	-	-	7 000	1 466	-	-	-	-	-	-	-	-
Musina	34 036	-	-	-	-	-	-	-	-	-	-	-	-	-
Collins Chabane	98 133	33 949	-	-	12 504	4 835	-	-	-	-	-	-	-	-
Thulamela	119 112	35 510	-	-	28 200	2 558	25 000	-	-	-	-	-	-	-
Vhembe	621 329	110 805	-	-	-	-	-	-	2 416	535	-	-	109 000	-
Total	988 367	228 823	-	-	47 704	8 858	25 000	-	2 416	535	-	-	109 000	-
Bela bela	30 282	12 065	-	-	-	-	-	-	-	-	-	-	55 750	13 831
Lephalale	51 720	15 366	-	-	-	-	-	-	-	-	-	-	-	-
Mogalakwena	196 069	63 005	-	-	-	-	-	-	-	-	-	-	75 333	23 354
Modimolle-Mookgopou	53 573	8 682	-	-	-	-	-	-	-	-	-	-	-	-
Thabazimbi	39 129	4 328	-	-	32 800	1 784	-	-	-	-	-	-	-	-
Waterberg	-	-	-	-	-	-	-	-	2 290	-	-	-	-	-
Total	370 773	103 446	-	-	32 800	1 784	-	-	2 290	-	-	-	131 083	37 185
Grand Total	3 519 856	869 190	213 978	28 125	344 014	59 006	57 168	8 299	12 137	2 467	161 539	82 307	470 808	125 496

Source: National Treasury Local Government Database

R thousands	Integrated Urban Development Grant		Local Government Financial Management Grant		Municipal Systems Improvement Grant		Expanded Public Works Programme Integrated Grant (Municipality)		Infrastructure Skills Development Grant		Energy Efficiency and Demand Side Management (Municipal)		Regional Bulk Infrastructure	
	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality
Blouberg	-	-	2 400	834	-	-	1 185	957	-	-	-	-	-	-
Capricorn	-	-	1 000	603	-	-	3 303	993	-	-	-	-	-	-
Lepelle- Nkumpi	-	-	2 000	634	-	-	1 244	737	-	-	-	-	-	-
Molemole	-	-	2 300	586	-	-	1 219	451	-	-	-	-	-	-
Polokwane	435 949	117 106	2 400	525	-	-	11 794	3 985	5 500	97	4 000	-	-	-
Total	435 949	117 106	10 100	3 181	-	-	18 745	7 122	5 500	97	4 000	-	-	-
Ba- phalaborwa	-	-	3 100	1 200	-	-	1 470	361	-	-	4 000	-	-	-
Greater Giyani	-	-	2 400	599	-	-	3 151	-	-	-	-	-	-	-
Greater Letaba	-	-	2 000	186	-	-	1 564	825	-	-	5 000	876	-	-
Greater Tzaneen	-	-	2 000	192	-	-	5 412	-	-	-	5 000	754	-	-
Maruleng	-	-	1 850	883	-	-	1 295	607	-	-	-	-	-	-
Mopani	-	-	3 000	38	-	-	8 713	7 055	-	-	-	-	460 000	-
Total	-	-	14 350	3 097	-	-	21 605	8 848	-	-	14 000	1 631	460 000	-
Elias Motsoaledi	-	-	2 850	361	-	-	2 376	1 272	-	-	-	-	-	-
Ephraim Mogale	-	-	3 100	-	-	-	2 712	-	-	-	5 600	-	-	-
Tubatse Fetakgomo	-	-	2 550	500	-	-	1 463	1 054	-	-	-	-	-	-
Makhuduthamaga	-	-	1 720	293	-	-	1 783	42	-	-	-	-	-	-
Sekhukhune	-	-	2 400	742	-	-	16 264	3 623	-	-	-	-	140 000	-
Total	-	-	12 620	1 898	-	-	24 598	5 990	-	-	5 600	-	140 000	-
Makhado	-	-	1 950	602	-	-	2 932	977	-	-	-	-	-	-
Musina	-	-	3 000	-	-	-	1 287	-	-	-	-	-	-	-
Collins Chabane	-	-	2 550	67	-	-	1 404	351	-	-	-	-	-	-
Thulamela	-	-	1 700	1 135	-	-	4 488	1 120	5 000	1 309	-	-	-	-
Vhembe	-	-	3 000	-	-	-	6 772	3 607	3 500	94	-	-	50 000	-
Total	-	-	12 200	1 804	-	-	16 883	6 055	8 500	1 403	-	-	50 000	-
Bela bela	-	-	1 700	277	-	-	1 302	588	-	-	-	-	-	-
Lephalale	-	-	1 700	63	-	-	1 035	-	-	-	-	-	-	-
Mogalakwena	-	-	2 100	217	-	-	1 151	80	-	-	-	-	50 000	-
Modimolle- Mookgopong	-	-	2 650	418	-	-	1 757	479	-	-	4 000	-	-	-
Thabazimbi	-	-	3 100	1 988	-	-	1 370	343	-	-	-	-	-	-
Waterberg	-	-	1 000	297	-	-	-	-	-	-	-	-	-	-
Total	-	-	12 250	3 259	-	-	6 615	1 490	-	-	4 000	-	50 000	-
Grant Total	435 949	117 106	61 520	13 239	-	-	88 446	29 506	14 000	1 500	27 600	1 631	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	-	-	-	-	-	-	-	103 349 000
Capricorn	-	-	-	-	-	-	1 000 000	-	443 916 000	252 497 003
Lepelle-Nkumpi	18 190 000	-	-	-	-	-	-	-	105 166 000	18 122 403
Molemole	11 314 000	-	-	-	-	-	-	-	79 954 000	19 719 596
Polokwane	119 674 000	-	1 000 000	-	-	-	-	-	1 082 363 000	269 232 061
Total	159 367 000	-	1 000 000	-	-	-	1 000 000	-	1 814 748 000	568 344 831
Ba-phalaborwa	9 641 000	-	-	-	-	-	-	-	76 681 000	10 350 584
Greater Giyani	14 269 000	-	-	-	-	-	-	-	127 869 000	36 125 393
Greater Letaba	15 980 000	-	-	-	-	-	-	-	108 045 000	30 652 425
Greater Tzaneen	5 252 000	-	-	-	-	-	-	-	159 704 000	52 640 020
Maruleng	26 246 000	-	-	-	-	-	-	-	60 763 000	10 190 331
Mopani	-	-	-	-	320 843 000	-	2 900 000	-	1 346 040 000	108 231 042
Total	71 388 000	-	-	-	320 843 000	-	2 900 000	-	1 879 102 000	248 189 795
Elias Mokoaledi	11 764 000	-	-	-	-	-	-	-	96 746 000	10 182 873
Ephraim Mogale	29 904 000	-	-	-	-	-	-	-	80 705 000	-
Tubatse Fetakgomo	18 113 000	-	100 000	-	-	-	-	-	175 540 000	56 224 982
Makhuduthamaga	10 529 000	-	-	-	-	-	-	-	111 444 000	21 021 096
Sekhukhune	-	-	-	-	49 425 000	-	3 500 000	-	787 532 000	42 722 841
Total	70 310 000	-	100 000	-	49 425 000	-	3 500 000	-	1 251 967 000	130 151 792
Makhado	38 193 000	-	-	-	-	-	-	-	169 332 000	53 472 073
Musina	2 286 000	-	-	-	-	-	-	-	44 163 000	-
Collins Chabane	26 906 000	-	500 000	-	-	-	-	-	146 497 000	39 201 004
Thulamela	44 526 000	-	2 000 000	-	-	-	-	-	230 026 000	41 631 513
Vhembe	-	-	-	-	-	-	2 900 000	-	798 917 000	115 040 924
Total	111 911 000	-	2 500 000	-	-	-	2 900 000	-	1 388 935 000	249 345 514
Bela bela	11 288 000	-	-	-	-	-	-	-	100 322 000	26 760 271
Lephalale	12 063 000	-	-	-	31 226 000	-	-	-	97 744 000	15 428 839
Mogalakwena	66 660 000	-	-	-	-	-	-	-	391 313 000	86 657 094
Modimolle-Mookgopong	-	-	-	-	38 490 000	-	-	-	100 470 000	9 578 763
Thabazimbi	236 000	-	-	-	38 490 000	-	-	-	115 125 000	8 441 692
Waterberg	-	-	-	-	-	-	20 666 000	-	23 956 000	297 423
Total	90 247 000	-	-	-	108 206 000	-	20 666 000	-	828 930 000	147 164 082
Grand Total	503 223 000	-	3 600 000	-	478 474 000	-	30 966 000	-	7 163 682 000	1 343 196 014

Source: National Treasury Local Government Database