



LIMPOPO

PROVINCIAL GOVERNMENT
REPUBLIC OF SOUTH AFRICA

PROVINCIAL TREASURY

**Consolidated MFMA Section 71 report for the month ending
31 May 2024**

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Acronyms

AFS	Annual Financial Statements
AGSA	Auditor-General of South Africa
CFO	Chief Financial Officer
CG	Conditional Grants
CoGHSTA	Department of Cooperative Governance, Human Settlement and Traditional Affairs
DCoG	Department of Cooperative Governance and Traditional Affairs
DM	District Municipality
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 May 2024.

4 Key highlights – For May 2024

- **Billed Revenue**

The overall year to date (May 2024) provincial operating revenue performance was reported as R22.668 billion or 92 percent of the year-to-date operating revenue budget of R24.541 billion.

- **Conditional Grants Spending**

The year-to-date Direct Grant spending was at 81 percent, which is R3.763 billion spending against R 4.642 annual budget allocation. The total of Section 5B grant allocation was R679.3 million and spending of R623.9 million. Section 6B grant of R1.067 billion allocation but no spending was reported on the Go-Muni portal.

- **Capital Expenditure**

Overall actual capital expenditure stood at 75 percent of the year-to-date budget of R6.475 billion.

- Debtors/Accounts Receivables

The debtors' book for municipalities in the province stood at R19.607 billion with 89 percent of the amount over 90 days and thus unlikely to be collectable. Mopani district has the Highest Debtors reported at R5.037 billion with Sekhukhune district reporting the lowest at R1.508 billion. Detailed information on debtors is further provided in Appendices 6 and 7.

The Debtors customer group with the highest debt remains to be households at 72 percent of total debtors which indicates either weak credit controls or that municipalities' indigent registers are not being adequately updated to include the growing number of poor households.

- Creditors / Accounts Payables

Creditors age analysis shows that municipalities are not paying suppliers within the legislated 30 day period. The period under review indicates that 16 percent (R134 million) is due to creditors under 0 to 30 days with 75 percent (R1.971 billion) being debt over 90 days. The creditors category with the highest debt reported is trade creditors at 79 percent (R2.081 billion) followed by bulk water at 10 percent (R265 million) which is concerning as it indicates that municipalities are struggling to settle the creditors raised through service delivery implementation.

Waterberg district reported the highest average creditors at 74 percent (R1.949 billion) of total creditors. Vhembe district reported the lowest average creditors at 2 percent (R39.592 million) of total Creditors. A total of 3 municipalities, namely, Elias Motsoaledi, Greater Giyani, and Ephraim Mogale have not reported any amounts owed to creditors.

The non-payment of creditors impacts negatively on the sustainability of SMMEs in the region, stifles economic growth, results in job losses and increases risks of litigations which will further put municipalities in financial distress.

- Funding Mix

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

- Usage of the Financial Systems

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

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

Overall, the operating revenue budget (R26.562 billion) for 2023-2024 Financial year increased was adjusted to R26.772 billion) for the 2023/24 financial year. The expenditure budget on the other hand was R25.319 billion and adjusted to R26.257 in the 2023/24 financial year.

5 In-Year Reporting: Compliance Monitoring

Table 1 shows the submission status as at 31 May 2024.

Table 1: MSCOA - Summary - Upload and Segment Validation

M11	Phase 1 Outstanding	Phase 1	Phase 2	Total	Segment Correct Percent
		Segment Errors	Submission Errors		
IMQ4	N/A	N/A	N/A	N/A	N/A
CR11	0	0	0	27	100
DB11	0	0	0	27	100
BMQ4	N/A	N/A	N/A	N/A	N/A
M11	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 the 11-Month period ending May 2024 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 May 2024

Summary - Table C4 Quarterly Budgeted Financial Performance (All) for Month ending 31 May 2024

Description	2022/23	2023/24	Budget year 2023/24							
	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	M11 May Actual	YTD Actual	YTD Budget adjusted to 11 Months	YTD Variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity	3 590 312		5 010 898	5 047 265	434 987	3 832 005	4 626 659	(794 654)	(17)	5 047 265
Service charges - Water	1 722 380		2 236 229	2 085 303	92 768	938 289	1 911 528	(973 239)	(51)	2 085 303
Service charges - Waste Water Management	330 250		400 766	370 177	29 033	316 852	339 329	(22 477)	(07)	370 177
Service charges - Waste Management	422 467		438 030	482 668	40 291	426 898	442 446	(15 548)	(04)	482 668
Sale of Goods and Rendering of Services	89 549		461 007	364 790	9 921	100 983	334 391	(233 408)	(70)	364 790
Agency services	132 538		169 636	162 909	15 191	81 115	149 333	(68 219)	(46)	162 909
Interest	28 591		24 308	39 370	5 991	42 028	36 089	5 939	16	39 370
Interest earned from Receivables	639 114		629 273	650 345	79 802	733 561	596 150	137 411	23	650 345
Interest earned from Current and Non Current Assets	392 577		308 746	472 767	41 070	520 834	433 370	87 464	20	472 767
Dividends	1 510				-					
Rent on Land	967		407	796	70	665	730	(65)	(09)	796
Rental from Fixed Assets	46 146		27 684	28 273	4 045	29 892	25 917	3 975	15	28 273
Licence and permits	74 201		69 503	80 329	(5 612)	56 129	73 635	(17 506)	(24)	80 329
Operational Revenue	473 044		294 537	369 687	11 716	112 796	338 880	(226 084)	(67)	369 687
Non-Exchange Revenue										
Property rates	2 211 808		2 523 480	2 588 244	179 399	2 224 193	2 372 557	(148 364)	(06)	2 588 244
Surcharges and Taxes	10 659		315	315	15	7 352	289	7 063	2 447	315
Fines, penalties and forfeits	294 822		237 303	236 756	6 637	138 340	217 026	(78 686)	(36)	236 756
Licences or permits	44 334		74 346	44 686	3 584	26 962	40 962	(14 000)	(34)	44 686
Transfer and subsidies - Operational	12 491 021		13 424 979	13 471 849	66 091	12 871 710	12 349 195	522 514	04	13 471 849
Interest	319 243		225 771	267 269	507	226 952	244 997	(18 045)	(07)	267 269
Fuel Levy					-					
Operational Revenue					619	619	-	619		
Gains on disposal of Assets	39 113		5 175	7 575	(2)	(699)	6 944	(7 642)	(110)	7 575
Other Gains	268 581			833	(149)	951	764	187	25	833
Discontinued Operations	822									
Total Revenue (excluding capital transfers and contributions)	23 624 049	-	26 562 393	26 772 207	1 015 973	22 688 426	24 541 189	(1 852 764)	(08)	26 772 207
Expenditure										
Employee related costs	6 960 039		7 962 987	7 765 884	582 299	6 530 363	7 118 727	(588 364)	(08)	7 765 884
Remuneration of councillors	531 114		587 888	603 089	45 273	531 588	552 821	(21 243)	(04)	603 089
Bulk purchases - electricity	2 909 797		3 603 936	3 564 330	243 449	2 849 932	3 267 303	(417 371)	(13)	3 564 330
Inventory consumed	1 448 073		1 697 628	1 790 850	160 274	1 396 541	1 641 613	(245 072)	(15)	1 790 850
Debt impairment	2 026 181		1 725 223	1 546 946	2 105	228 329	1 418 033	(1 189 704)	(84)	1 546 946
Depreciation and amortisation	2 742 270		2 482 196	2 310 193	395 197	2 672 439	2 117 677	554 762	26	2 310 193
Interest	346 541		235 608	222 578	1 124	90 264	204 030	(113 766)	(56)	222 578
Contracted services	3 623 712		3 846 363	4 655 993	385 558	3 894 666	4 267 994	(373 327)	(09)	4 655 993
Transfers and subsidies	143 045		113 361	134 617	8 737	96 922	123 399	(26 477)	(21)	134 617
Irrecoverable debts written off	995 291		380 438	659 927	248 482	523 170	604 933	(81 763)	(14)	659 927
Operational costs	2 416 860		2 644 585	2 934 522	220 493	2 304 394	2 689 978	(385 584)	(14)	2 934 522
Losses on disposal of Assets	736 025		18 197	15 815	(349)	(7 397)	14 497	(21 895)	(151)	15 815
Other Losses	144 520		20 847	52 797	84	279	48 397	(48 118)	(99)	52 797
Total Expenditure	25 023 468	-	25 319 257	26 257 540	2 292 726	21 111 489	24 069 411	(2 957 922)	(12)	26 257 540
Surplus/(Deficit)	(1 399 420)	-	1 243 136	514 667	(1 276 752)	1 576 937	471 778	1 105 159	234	514 667
Transfers and subsidies - capital (monetary allocations)	4 546 999		5 047 017	5 533 103	735 280	4 545 872	5 072 011	(526 139)	(10)	5 533 103
Transfers and subsidies - capital (in-kind)	45 722		299	20	32 261	69 377	18	69 359	386 163	20
Surplus/(Deficit) after capital transfers and contributions	3 193 301	-	6 290 453	6 047 789	(509 211)	6 192 186	5 543 807	648 379	12	6 047 789
Income Tax										
Surplus/(Deficit) after income tax	3 193 301	-	6 290 453	6 047 789	(509 211)	6 192 186	5 543 807	648 379	12	6 047 789
Share of Surplus/Deficit attributable to Joint Venture										
Share of Surplus/Deficit attributable to Minorities										
Surplus/(Deficit) attributable to municipality	3 193 301	-	6 290 453	6 047 789	(509 211)	6 192 186	5 543 807	648 379	12	6 047 789
Share of Surplus/Deficit attributable to Associate										
Intercompany/Parent subsidiary transactions	651									
Surplus/(Deficit) for the year	3 193 951	-	6 290 453	6 047 789	(509 211)	6 192 186	5 543 807	648 379	12	6 047 789

Source: National Treasury Local Government Database

For the 11-Month period ending 31 May 2024, Consolidated Total Revenue to date (excluding capital transfers and contributions) of R22.688 billion was recognised against Year-to-Date (YTD) budget of R24.541 billion. During the same period Consolidated Expenditure was reported at R21.111 billion against the YTD budget of R24069 billion resulting in underperformance of 12 percent on expenditure. The consolidated net surplus for 11-Month period, after capital transfers and contributions was R6.192 billion.

6.1.1 Operating Revenue

Municipalities have on average raised R22.688 billion or 92 percent of the year-to-date operating revenue budget of R24.541 billion. Based on the strings submitted, Transfers reported the highest source of revenue at 57 percent of the total operating revenue at a rand value of R12.871 billion.

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

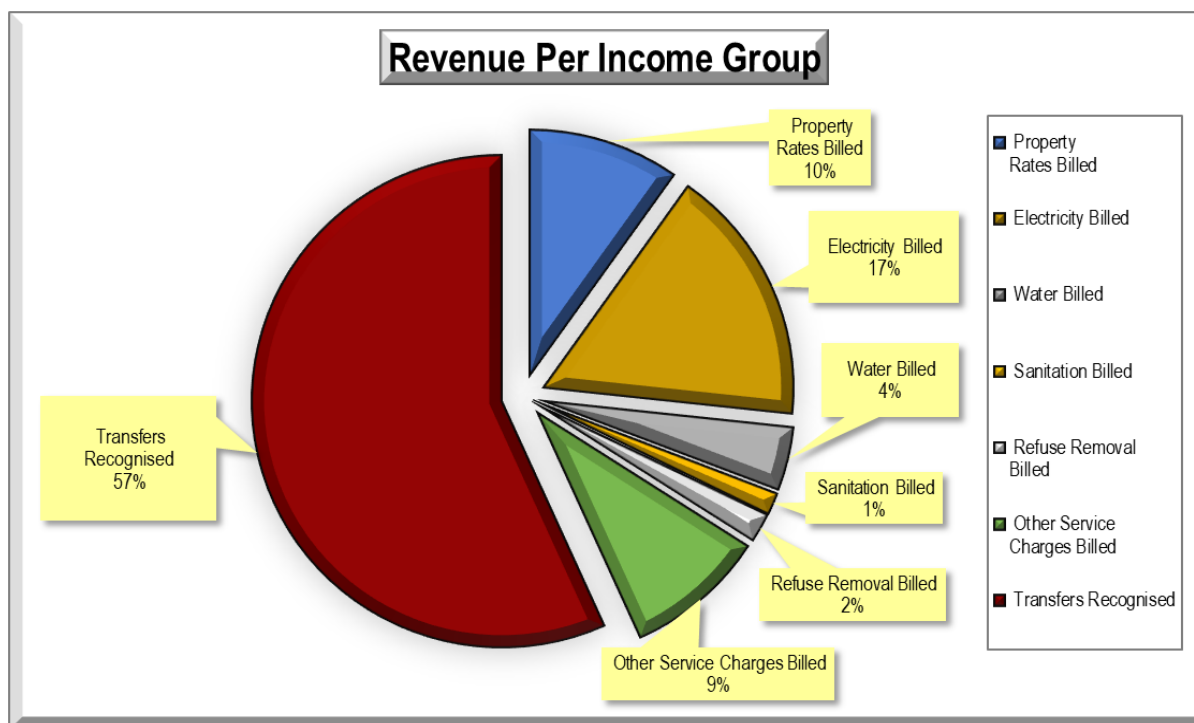
Table 3: Total Revenue contribution per Income Source

Rating	Revenue Source	R thousands	Percent
1	Transfers Recognised	12 871 710	57%
2	Electricity Billed	3 832 005	17%
3	Property Rates Billed	2 224 193	10%
4	Other Revenue	2 078 479	9%
5	Water Billed	938 289	4%
6	Refuse Removal Billed	426 898	2%
7	Sanitation Billed	316 852	1%
Totals		22 688 426	100%

Source: National Treasury Local Government Database

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

Figure 1: Revenue per Income Group



Source: National Treasury Local Government Database

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

6.1.2 Operating expenditure

For the period ending 31 May 2024, total operating expenditure amounted to R21.111 billion or 88 percent against the year-to-date budget of R24.069 billion. The consolidated actual Employee related cost is less than the budget by R588.3 million, Electricity bulk purchases (less by R417.3 million), Inventory Consumables (down by R245 million),

Contracted services (down by R373.3 million). It will be important for the various municipalities to review these expenditure items to verify the correctness prior submission to any reporting structure.

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

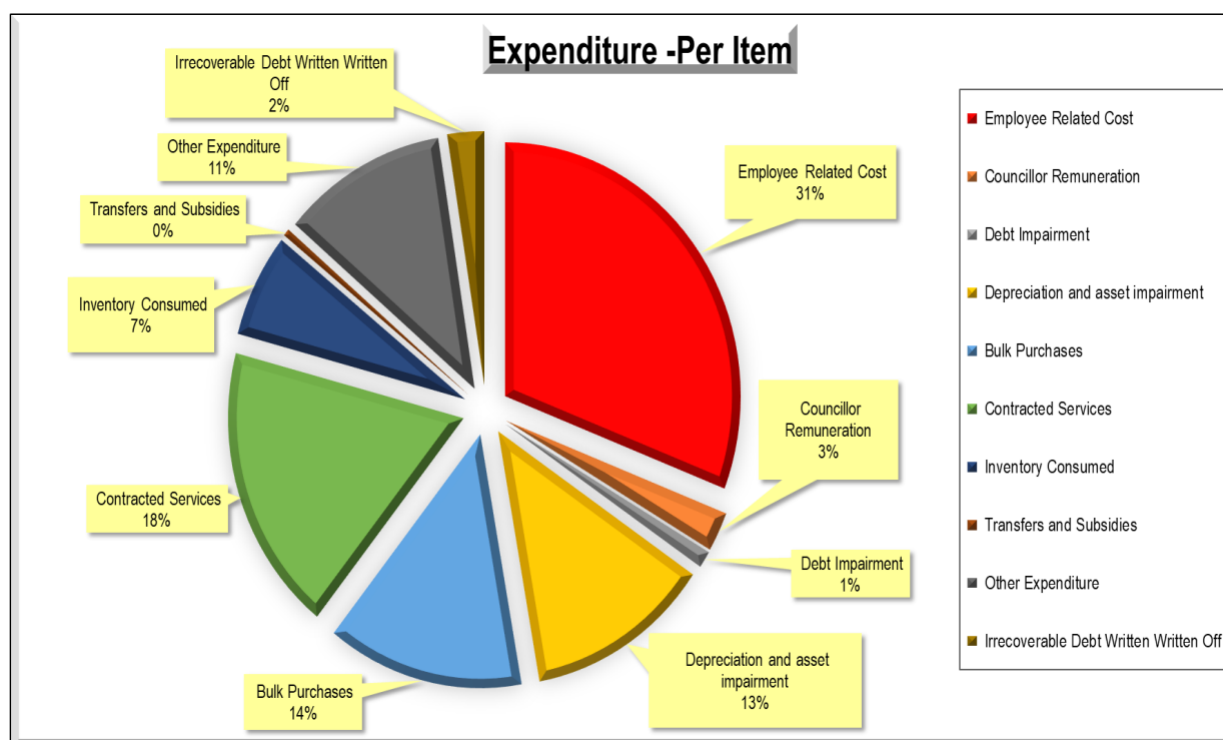
Table 4: Total expenditure contribution per Expenditure Type

Rating	Expenditure Item	R thousands	Percent
1	Employee Related Cost	6 530 363	31%
2	Contracted Services	3 894 666	18%
3	Bulk Purchases	2 849 932	13%
4	Other Expenditure	2 387 540	11%
5	Depreciation and asset impairment	2 672 439	13%
6	Inventory Consumed	1 396 541	7%
7	Irrecoverable debts written off	523 170	2%
8	Councilor Remuneration	531 588	3%
9	Debt Impairment	228 329	1%
10	Transfers and Subsidies	96 922	0%
Totals		21 111 490	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 May 2024 with consolidated surplus cash and cash equivalent of R14.871 billion. The Cash and cash equivalents at beginning of the year were R3.695 billion. A net increase in cash and cash equivalents of R9.177 billion was realised. The Cash Flow data-strings are still not fully accurate. Treasury continues to monitor and provide advice on the mapping of the cash flow.

6.2 Financial Performance – District Breakdown

This section summarises the revenue and expenditure performance per district.

6.2.1 Operating Revenue per district

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

Table 5: Operating Revenue per district

Operating Revenue Per District -M11 May 2024												
R thousands	Operating Revenue					Exchange Revenue					Non Exchange Revenue	
	Original Budget	Adjusted Budget	YTD Budget	YTD Actual	% of year to date Budget	Electricity Billed	Water Billed	Sanitation Billed	Refuse Removal Billed	Other Revenue	Property Rates Billed	Transfers Recognised
Capricorn	7 254 440	7 250 299	6 646 107	6 154 096	93%	1 302 906	297 721	154 885	141 333	498 756	688 940	3 069 553
Mopani	5 336 295	5 529 220	5 068 452	4 811 994	95%	897 450	100 006	18 009	82 185	392 729	573 908	2 747 708
Sekhukhune	3 702 873	3 784 687	3 469 296	3 463 037	100%	150 642	66 831	14 805	41 640	365 200	302 388	2 521 532
Vhembe	5 926 044	5 804 872	5 321 132	4 656 519	88%	509 034	225 549	2 595	65 701	390 750	259 088	3 203 801
Waterberg	4 342 741	4 403 128	4 036 201	3 602 780	89%	971 974	248 182	126 558	96 039	431 044	399 869	1 329 115
Totals	26 562 393	26 772 207	24 541 189	22 688 426	92%	3 832 005	938 289	316 852	426 898	2 078 479	2 224 193	12 871 710

Source: National Treasury Local Government Database

As at 31 May 2024 the original total operating revenue budget for the province stood at R26.562 billion. The year-to-date revenue budget stands at R24.541 billion as at 31 May 2024 of which R22.688 billion was realised.

Sekhukhune district municipalities realised the highest year-to-date revenue against its budget at 100 percent of the year to date. The second highest revenue raised was by Mopani district at 95 percent. Capricorn, Waterberg and Vhembe respectively recorded 93 ,89 & 88 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 May 2024.

Table 6: Operating Expenditure per district

Operating Expenditure Per District - M11 May 2024															
R thousands	Original Budget	Adjusted Budget	YTD Budget	YTD Actual	% of Budget	Employee Related Cost	Councillor Remuneration	Debt Impairment	Depreciation and asset impairment	Bulk Purchases	Contracted Services	Inventory Consumed	Transfers and Subsidies	Other Expenditure	Irrecoverable Debt Written Off
Capricorn	6 759 892	7 026 139	6 440 627	6 399 197	99%	1 583 873	108 026	-	1 410 464	968 574	1 072 027	280 780	14 544	586 556	374 352
Mopani	5 237 712	5 426 944	4 974 698	4 098 505	82%	1 300 338	126 627	-	500 332	576 637	600 098	405 345	40 594	548 535	-
Sekhukhune	3 469 930	3 707 061	3 398 139	3 062 600	90%	939 305	116 346	80 951	183 608	131 073	846 081	252 849	18 253	486 491	7 643
Vhembe	5 552 588	5 732 316	5 254 623	4 222 937	80%	1 618 252	110 991	116 553	419 481	413 410	858 419	248 734	22 835	405 657	8 605
Waterberg	4 299 134	4 365 081	4 001 324	3 328 250	83%	1 088 596	69 598	30 826	158 553	760 237	518 041	208 832	696	360 302	132 569
Total	25 319 257	26 257 540	24 069 411	21 111 489	88%	6 530 363	531 588	228 329	2 672 439	2 849 932	3 894 666	1 396 541	96 922	2 387 540	523 170

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 24.069 billion as at 31 May 2024 of which R21.111 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 99 percent with Mopani district being the lowest at 82 percent. Sekhukhune, Waterberg & Vhembe respectively recorded 90, 83 and 80 percent expenditure of the year to date budget.

6.2.3 Capital spending and sources of finance

Table 7: Capital Expenditure per district

<i>Capital Expenditure Per District - M11 May 2024</i>													
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	1 836 479	1 683 439	1 379 869	82%	37 696	739 237	215 128	3 167	20 732	33 262	330 647	-
Mopani	1 199 152	1 311 310	1 202 034	870 941	72%	67 989	321 481	-	450	24 145	51 759	405 116	-
Sekhukhune	1 293 238	1 404 195	1 287 179	953 932	74%	24 218	355 517	-	3 623	90 795	11 638	468 142	-
Vhembe	2 149 310	2 057 876	1 886 387	1 387 373	74%	94 023	88 047	68 074	21 910	85 598	56 770	972 952	-
Waterberg	839 134	1 160 564	1 063 850	766 296	72%	50 955	423 099	97 794	44 393	6 310	10 277	133 319	148
Total	7 157 260	7 770 424	7 122 889	5 358 411	75%	274 881	1 927 381	380 997	73 543	227 580	163 705	2 310 176	148

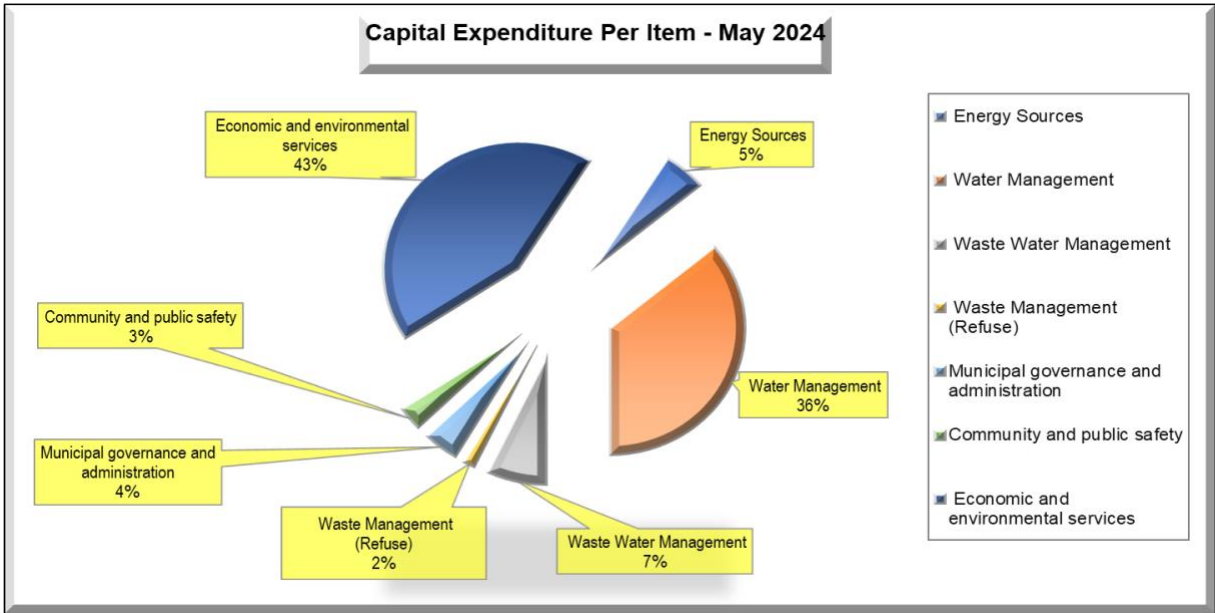
Source: National Treasury Local Government Database

The original capital budget for municipalities in the province stood at R7.157 billion with a reported year-to-date capital budget of R7.122 billion. Actual year to date spending stands at R5.358 billion being 75% percent of the year-to-date budget.

Capricorn district reflected the highest capital expenditure against the budget at 82 percent with Mopani and Waterberg districts recording the lowest at 72 percent. Vhembe & Sekhukhune 74 percent each. Detailed capital expenditure for each municipality is shown in Appendix – 4.

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

Figure 3: Capital Expenditure Per Item



Source: National Treasury Local Government Database

Economic and Environmental services which comprises of expenditure that relates to road transport, environmental protection, planning and development make up the largest portion year-to-date capital expenditure at 43 percent. Water management is the second highest at 36 percent with Wastewater management, Energy sources, Municipal governance and administration, Community and public safety & Waste management respectively recording 7,5,4,3 & 2 percent.

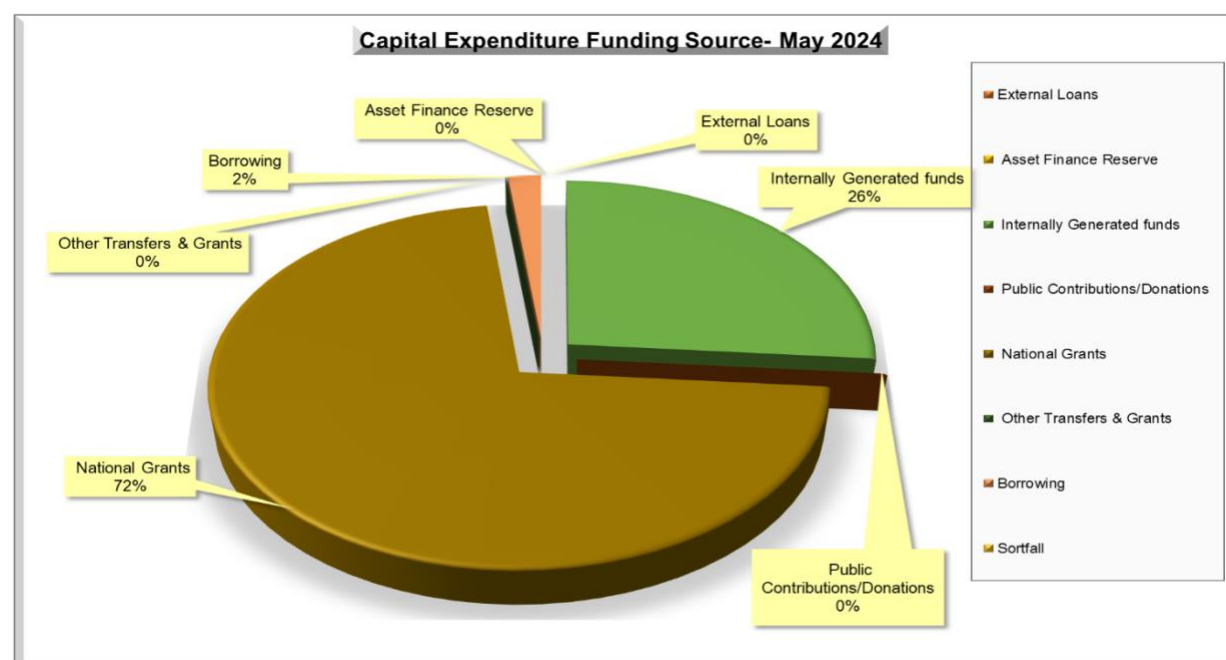
Table 8 below further provides for the sources to finance to the above capital expenditure for 11-Month period ending 31 May 2024 of 2023/24 financial year.

Table 8: Source of Finance for Capital Expenditure

Capital Sources of Finance per District - M11 May 2024															
R thousands	Original Budget	Adjusted Budget	Year To Date Budget	YTD Actual	% of Budget	External Loans	Asset Finance Reserve	Internally Generated funds	Public Contribution s/Donations	Transfers & Grants				Borrowing	Other
										National Grants	Provincial Grants	District Municipality Grants	Other Transfers & Grants		
Capricorn	1 676 427	1 836 479	1 683 439	1 379 869	82%	-	-	293 784	-	1 086 085	-	-	-	-	-
Mopani	1 199 152	1 311 310	1 202 034	870 941	72%	-	-	229 395	-	637 873	-	-	-	3 672	-
Sekhukhune	1 293 238	1 404 195	1 287 179	953 932	74%	-	-	287 200	-	605 102	-	-	662	43 478	-
Vhembe	2 149 310	2 057 876	1 886 387	1 387 373	74%	-	-	568 221	-	808 335	-	-	-	-	-
Waterberg	839 134	1 160 564	1 063 850	766 296	72%	-	-	26 521	-	704 089	-	-	-	-	-
Total	7 157 260	7 770 424	7 122 889	5 358 411	75%	-	-	1 405 122	-	3 841 484	-	-	662	47 150	-

Source: National Treasury Local Government Database

Figure 4: Capital Expenditure per Funding Source



Source: National Treasury Local Government Database

Table 8 and Figure 4 above indicate that municipalities' capital budgets are funded mainly from two sources namely, national grants and own revenue. Own revenue makes up 26 percent (R1.405 billion) of the year-to-date actual capital funding of R5.358 billion with grants making up 72 percent (R3.841 billion) of year-to-date capital expenditure. Borrowings make up 2 percent of funding at RR47.150 million. 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. Detailed Capital source of Finance is shown in Appendix – 3.

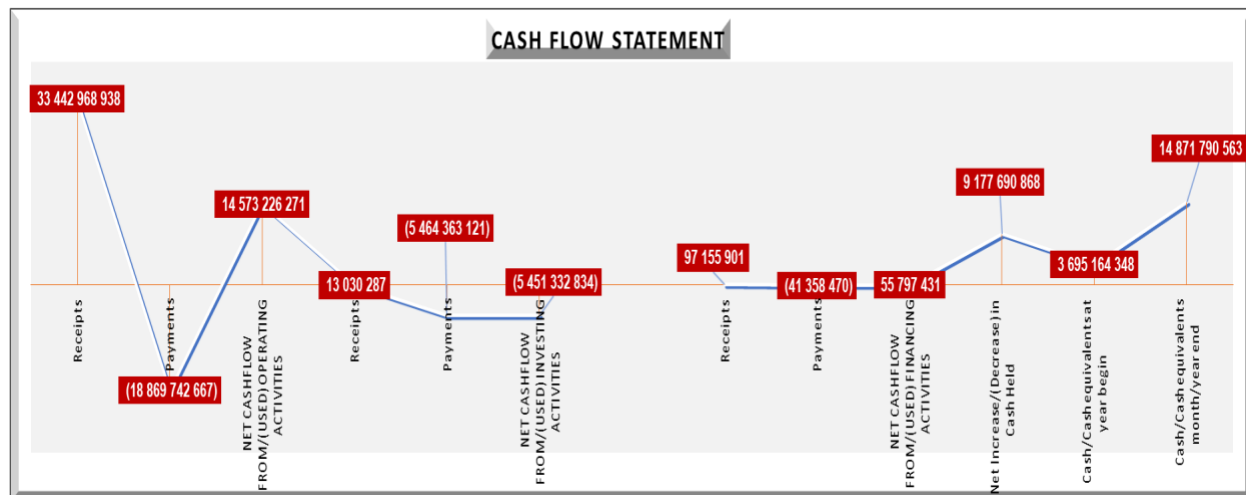
6.2.4 Cash Flow

Table 9: Cash Flow

Cashflow M11 May 2024												
R thousands	Cashflow from Operating Activities			Cashflow from Investing Activities			Cashflow from Financing Activities			Net Increase/(Decrease) in Cash Held	Cash/Cash equivalents at year begin	Cash/Cash equivalents month/year end
	Receipts	Payments	NET CASHFLOW FROM/(USED) OPERATING ACTIVITIES	Receipts	Payments	NET CASHFLOW FROM/(USED) INVESTING ACTIVITIES	Receipts	Payments	NET CASHFLOW FROM/(USED) FINANCING ACTIVITIES			
Capricorn	8 547 877	(5 772 267)	2 775 610	(6 260)	(1 426 324)	(1 432 584)	-	-	-	1 343 026	1 442 806	2 772 805
Mopani	10 154 410	(3 122 288)	7 032 121	(3 409)	(815 120)	(818 530)	-	(29 252)	(29 252)	6 184 340	324 274	6 967 411
Sekhukhune	3 964 091	(3 824 081)	140 010	(53 017)	(890 434)	(943 452)	97 156	(8 893)	88 263	(715 179)	257 267	1 008 699
Vhembe	5 479 085	(3 407 410)	2 071 676	75 569	(1 504 132)	(1 428 564)	-	-	-	643 112	1 567 788	2 196 255
Waterberg	5 297 506	(2 743 696)	2 553 810	149	(828 353)	(828 204)	-	(3 214)	(3 214)	1 722 392	103 030	1 926 621
Total	33 442 969	(18 869 743)	14 573 226	13 030	(5 464 363)	(5 451 333)	97 156	(41 358)	55 797	9 177 691	3 695 164	14 871 791

Source: National Treasury Local Government Database

Figure 5: Cash flow Statement



Source: National Treasury Local Government Database

Inaccurate segment usage result in misstatement of the cash flow. PT continues to exert more emphasis in monitoring the performance of the cash flow mapping to ensure that

the mapping issues are resolved and that the reporting is correct on a month-to-month basis. Municipalities are also encouraged to hold the mSCoA steering committees consistently during in year.

The province reported a surplus cash and cash equivalent of R14.871 billion for the month of May 2024. The Cash and cash equivalents at the beginning of the year were R3.695 billion. A net increase in cash and cash equivalents amounting to R9.177 billion was realised during the period under review.

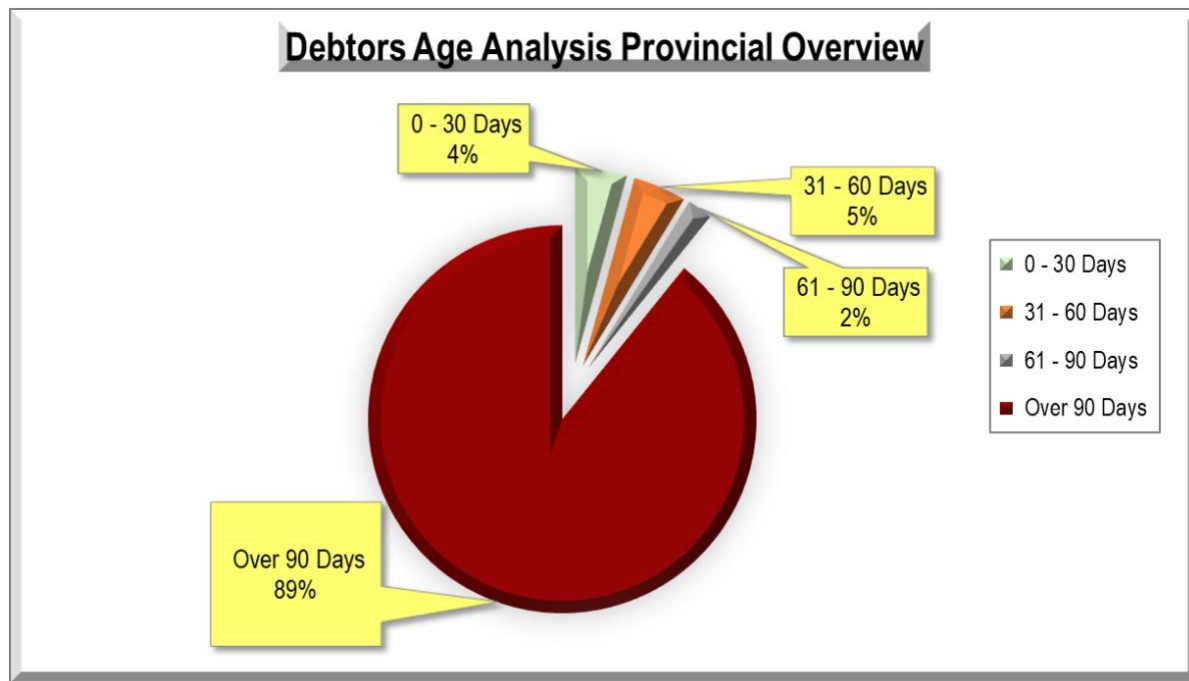
6.2.5 Debt Management

Table 10: Debtors Age Analysis

Debtors Age Analysis - M11 May 2024									
R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total
	Total	%	Total	%	Total	%	Total	%	Total
Capricorn	229 795	5%	128 256	3%	100 695	2%	3 825 986	89%	4 284 732
Mopani	126 836	3%	91 501	2%	87 167	2%	4 732 056	94%	5 037 560
Sekhukhune	84 769	6%	44 385	3%	41 694	3%	1 337 822	89%	1 508 670
Vhembe	144 532	4%	88 483	2%	67 418	2%	3 460 631	92%	3 761 064
Waterberg	252 313	5%	512 156	10%	115 513	2%	4 135 520	82%	5 015 502
Total	838 245	4%	864 781	4%	412 487	2%	17 492 015	89%	19 607 528

Source: National Treasury Local Government Database

Figure 6: Debtors Age Analysis - Provincial Overview



Source: National Treasury Local Government Database

Figure 6 reveals that 89 percent of the customers have been outstanding for a period over 90 days. This is an indication that municipalities do not effectively implement debt and credit control policies to collect debt due. The district with most debtors over 90 days is Mopani at 94 percent with Waterberg being the lowest at 82 percent. Vhembe recorded 92 percent over 90 days, Capricorn and Sekhukhune both recorded 89 percent.

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

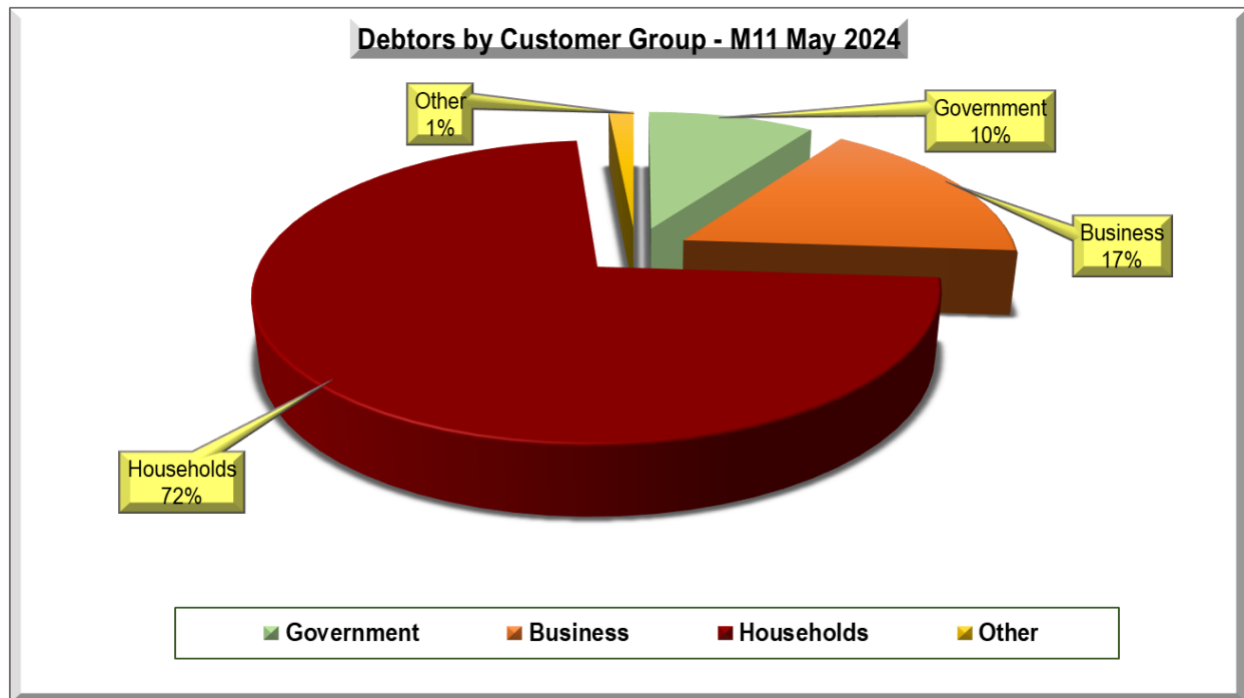
Table 11: Debtors by Customer per district

Debtors by Customer Group - M11 May 2024									
R thousands	Government		Business		Households		Other		Total
	Total	%	Total	%	Total	%	Total	%	
Capricorn	524 882	12%	533 427	12%	3 135 738	73%	90 685	2%	4 284 732
Mopani	343 304	7%	877 739	17%	3 628 141	72%	188 376	4%	5 037 560
Sekhukhune	240 280	16%	483 611	32%	800 439	53%	(15 660)	-1%	1 508 670
Vhembe	381 922	10%	622 860	17%	2 756 282	73%	0	0%	3 761 064
Waterberg	366 742	7%	750 101	15%	3 884 960	77%	13 699	0%	5 015 502
Total	1 857 130	10%	3 267 738	17%	14 205 560	72%	277 100	1%	19 607 528

Source: National Treasury Local Government Database

Table 11 indicates that the total debtors up to the end of May 2024 categorised by customer group amounted to R19.607 billion. Outstanding debtors in respect of Households are the highest at R14.205 billion or 72 percent of the total debtors and government debts due to municipalities amounts to R1.857 billion (10 percent) with business category at R3.267 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:

- Municipalities are not correctly classifying the debts and a large number are not reporting on the complete debt book.
- Credit control needs to be emphasised mostly over households in line with relevant by-laws and policies.
- Government forums which have already been established need to continue with the mandate over resolving the government debt as it currently accounts for 10 percent of the total outstanding debt.

6.2.6 Creditors Management

Table 12 provides the Creditors ageing for the period ended 31 May 2024.

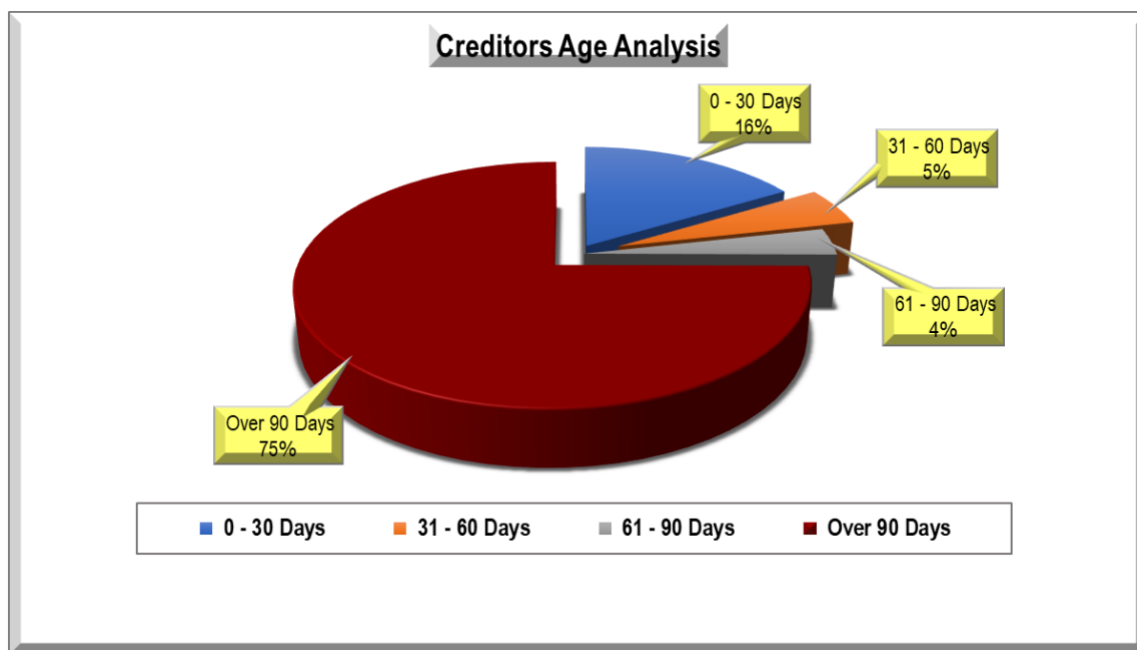
Table 12: Creditors Age Analysis per District

Creditor Age Analysis - M11 May 2024									
R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total
	Total								Total
		%	Total	%	Total	%	Total	%	
Capricorn	138 384	99%	266	0%	147	0%	317	0%	139 114
Mopani	95 126	25%	4 545	1%	2 633	1%	283 249	73%	385 553
Sekhukhune	49 306	42%	15 289	13%	53 926	45%	-	0%	118 521
Vhembe	27 760	70%	1 246	3%	432	1%	10 154	26%	39 592
Waterberg	121 378	6%	112 929	6%	37 973	2%	1 677 434	86%	1 949 714
Total	431 954	16%	134 275	5%	95 111	4%	1 971 154	75%	2 632 494

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 May 2024 categorised by aging amounted to R2.632 billion. Outstanding creditors in the bracket “Over 90 days” are the highest at R1.971 billion or 75 percent of the total outstanding creditors. Greater Giyani, Elías Motsoaledi and Ephraim Mogale have not reported any amounts owed to creditors which appears to be misrepresentation that distorts reasonable analysis.

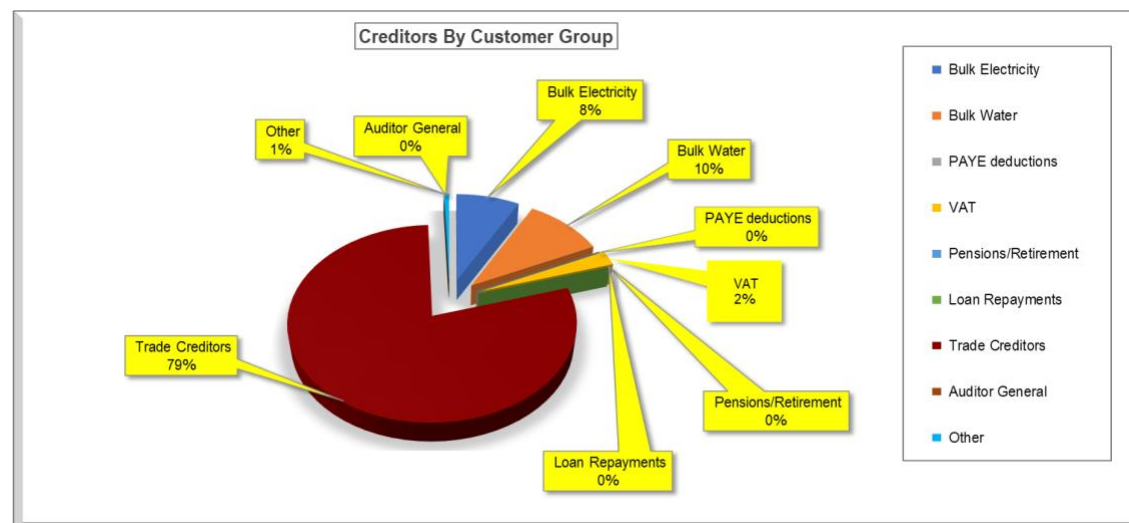
Table 13: Creditors by Customer Group per District

Creditor Age Analysis - M11 May 2024																			
R thousands	Bulk Electricity		Bulk Water		PAYE deductions		VAT		Pensions/Retirement		Loan Repayments		Trade Creditors		Auditor General		Other		Total
	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	
Capricorn	85 251	61%	28 783	21%	-	0%	-	0%	-	0%	-	0%	23 944	17%	-	0%	1 136	1%	139 114
Mopani	12 113	3%	110 310	29%	-	0%	18	0%	439	0%	-	0%	261 561	68%	-	0%	1 112	0%	385 553
Sekhukhune	-	0%	100 761	85%	-	0%	-	0%	-	0%	-	0%	6 149	5%	-	0%	11 611	10%	118 521
Vhembe	7 732	20%	-	0%	-	0%	-14	0%	-	0%	-	0%	31 873	81%	1	0%	-	0%	39 592
Waterberg	101 766	5%	25 298	1%	-	0%	62 327	3%	-	0%	-	0%	1 757 657	90%	62	0%	2 604	0%	1 949 714
Total	206 862	8%	265 152	10%	-	0%	62 331	2%	439	0%	-	0%	2 081 184	79,1%	63	0%	16 463	1%	2 632 494

Source: National Treasury Local Government Database

Table 13 shows creditors by Customer and by item, Figure 9 below then further provides for creditors by customer group. Mopani, Sekhukhune, Vhembe, Modimolle-Mookgophong, and Thabazimbi did not provide for bulk water creditors. Municipalities with electrification license are not reflecting their ESKOM account balances, except for Polokwane, Ba-Phalaborwa, Greater Letaba, Musina, Bela-Bela, Lephalale, 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 : Direct Conditional Grants

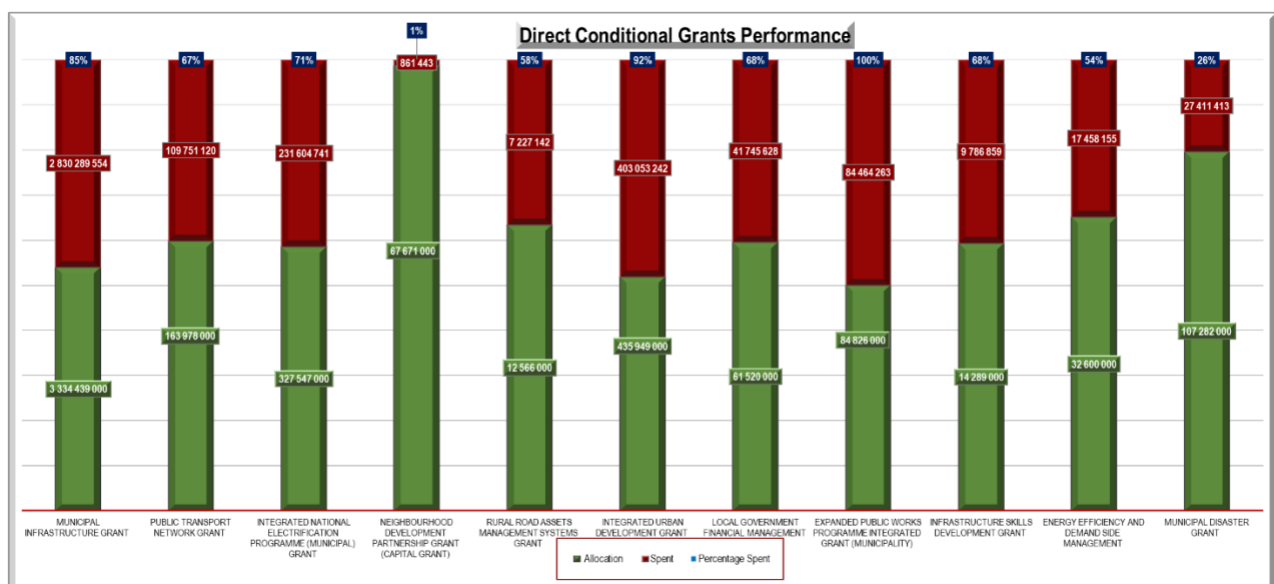
R thousands	Municipal Infrastructure Grant		Public Transport Network Grant		Integrated National Electrification Programme (Municipal) Grant		Neighbourhood Development Partnership Grant (Capital Grant)		Rural Road Assets Management Systems Grant		Integrated Urban Development Grant	
	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent
Capricorn	473 663	333 417	163 978	109 751	72 269	30 158	22 168	21 364	2 601	2 826	435 949	403 053
Mopani	849 354	648 868	-	-	78 978	68 176	-	-	2 370	934	-	-
Sekhukhune	720 184	570 513	-	-	88 103	69 482	20 503	(20 503)	2 460	1 790	-	-
Vhembe	922 263	726 914	-	-	55 397	45 799	25 000	-	2 845	1 678	-	-
Waterberg	368 975	550 578	-	-	32 800	17 989	-	-	2 290	-	-	-
Total	3 334 439	2 830 290	163 978	109 751	327 547	231 605	67 671	861	12 566	7 227	435 949	403 053

Source: National Treasury Local Government Database

R thousands	Local Government Financial Management Grant		Expanded Public Works Programme Integrated Grant (Municipality)		Infrastructure Skills Development Grant		Energy Efficiency and Demand Side Management		Municipal Disaster Grant		Total		
	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent	Total Allocation	Total Spent	Variance
Capricorn	10 100	7 405	17 901	16 226	5 869	2 570	4 000	2 508	50 056	14 822	1 258 554	944 101	314 453
Mopani	14 350	8 480	20 816	25 784	-	-	17 000	11 152	15 850	4 713	998 718	768 108	230 610
Sekhukhune	12 620	10 010	23 404	22 112	-	-	5 600	-	-	-	872 874	653 404	219 470
Vhembe	12 200	6 971	16 090	14 587	8 420	7 217	-	-	11 554	4 325	1 053 769	807 490	246 279
Waterberg	12 250	8 879	6 615	5 755	-	-	6 000	3 799	29 822	3 551	458 752	590 551	(131 799)
Total	61 520	41 746	84 826	84 464	14 289	9 787	32 600	17 458	107 282	27 411	4 642 667	3 763 654	879 013

Source: National Treasury Local Government Database

Figure 10: Conditional Grants



Source: National Treasury Local Government Database

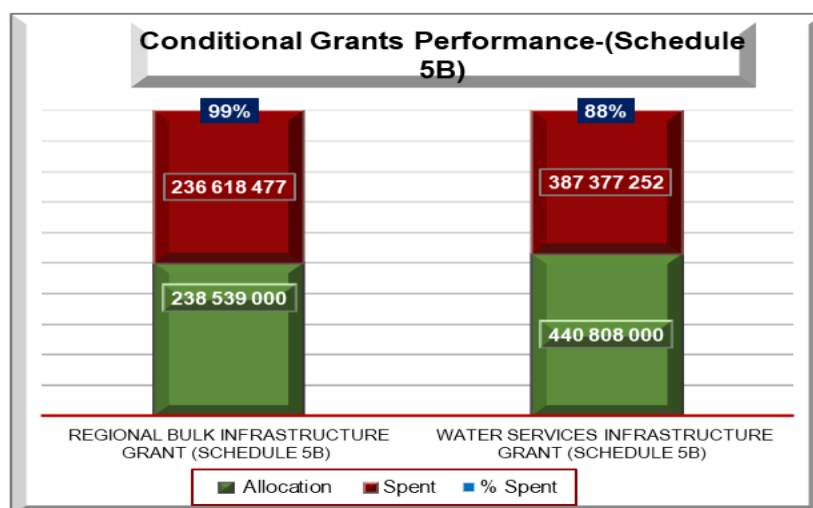
The highest spending of direct conditional grants was on Expanded Public Works which recorded 100 percent spending of the allocation. This was followed by the 75 percent spending of the Municipal Infrastructure Grant and the lowest grant spending was on the Neighbourhood Development Grant at one percent of the allocation.

Table 15 : Schedule 5B Conditional Grants

R thousands	Regional Bulk Infrastructure Grant (Schedule 5B)		Water Services Infrastructure Grant (Schedule 5B)		Total		
	Allocation	Spent	Allocation	Spent	Allocation	Spent	Variance
Capricorn	238 539	236 618	212 725	193 408	451 264	430 027	21 237
Mopani	-	-	-	-	-	-	-
Sekhukhune	-	-	-	-	-	-	-
Vhembe	-	-	97 000	66 601	97 000	66 601	30 399
Waterberg	-	-	131 083	127 368	131 083	127 368	3 715
Total	238 539	236 618	440 808	387 377	679 347	623 996	55 351

Source: National Treasury Local Government Database

Figure 11: Schedule 5B Conditional Grants



Source: National Treasury Local Government Database

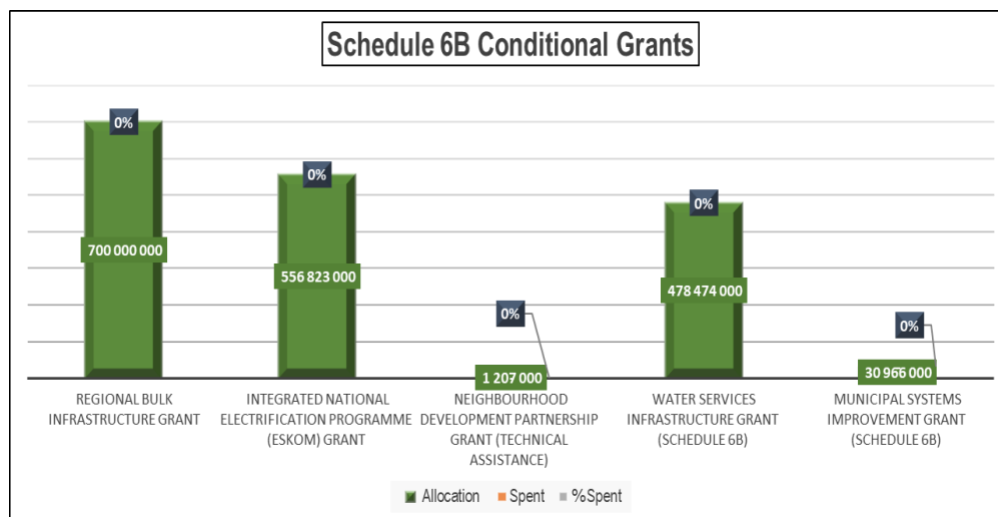
Schedule 5B conditional grant spending stood at 99 percent for the Regional Infrastructure Grant and 88 percent on the Water Services Infrastructure Grant.

Table 16: Schedule 6B Conditional Grants

R thousands	Regional Bulk Infrastructure Grant		Integrated National Electrification Programme (Eskom) Grant		Neighbourhood Development Partnership Grant (Technical Assistance)		Water Services Infrastructure Grant (Schedule 6B)		Municipal Systems Improvement Grant (Schedule 6B)		Total		
	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent	Allocation	Spent	Variance
Capricorn	-	-	151 771	-	-	-	-	-	1 000	-	152 771	-	152 771
Mopani	460 000	-	79 646	-	-	-	320 843	-	2 900	-	-	-	-
Sekhukhune	140 000	-	94 898	-	-	-	49 425	-	3 500	-	-	-	-
Vhembe	50 000	-	107 957	-	1 207	-	-	-	2 900	-	97 000	-	97 000
Waterberg	50 000	-	122 551	-	-	-	108 206	-	20 666	-	131 083	-	131 083
Total	700 000	-	556 823	-	1 207	-	478 474	-	30 966	-	380 854	-	380 854

Source: National Treasury Local Government Database

Figure 12: Schedule 6B Conditional Grants



Source: National Treasury Local Government Database

The Schedule 6B conditional grant performance has not been reported on the National Treasury Go-Muni System.

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 May 2024.

Table 17: mSCOA uploads

Financial, Year																						
2024										2025												
SUBMISSIONCODE																						
	TABB	PRTA	ORGB	PROR	ADJB	PRAD	M01	M02	M03	M04	M05	M06	M07	M08	M09	M10	M11	MCUM	TABB	PRTA	ORGB	PROR
Demarcation Description																						
Ba-Phalaborwa																						
Bela Bela																						
Blouberg																						
Capricorn																						
Collins Chabane																						
Elias Motsoaledi																						
Ephraim Mogale																						
Greater Giyani																						
Greater Letaba																						
Greater Tzaneen																						
Lepelle-Nkumpi																						
Lephalale																						
Makhado																						
Makhuduthamaga																						
Maruleng																						
Modimolle-Mookgopong																						
Mogalakwena																						
Molemole																						
Mopani																						
Musina																						
Polokwane																						
Sekhukhune																						
Thabazimbi																						
Thulamela																						
Tubatse Fetakgomo																						
Vhembe																						
Waterberg																						

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.

10 Summary and Conclusion

The reporting on mSCoA remains relatively good however the credibility of the reported figures remains a challenge, particularly on cash flow, capital expenditure, debtors, and creditors. 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. However, this must be accompanied by reduced expenditure items not directly linked to core service delivery commitments to ensure financial sustainability and maintain a funded budget. Effective project management tools and methods must be applied to ensure spending within the budget and completion of projects on time, thus limiting budget overruns and improving service delivery.

Appendices

Appendix - 1: Operating Revenue

Appendix 1: Operating Revenue - M11 May 2024													
Operating Revenue Budget						Exchange Revenue					Non Exchange Revenue		
R thousands	Original Budget	Adjusted Budget	YTD Budget	YTD Actual	% of year to date Budget	Electricity Billed	Water Billed	Sanitation Billed	Refuse Removal Billed	Other Revenue	Property Rates Billed 1	Transfers Recognised	Other Revenue
Blouberg	352 990	355 884	326 227	371 260	114%	34 398	3 089	1 495	1 897	17 194	68 345	240 622	4 221
Capricorn	967 645	970 506	889 631	953 281	107%	-	56 193	9 591	-	90 477	-	797 020	-
Lepelle-Nkumpi	713 726	705 551	646 755	428 668	66%	-	-	2	6 796	44 727	39 505	321 862	15 775
Molemole	274 777	282 666	259 110	261 131	101%	8 872	-	(2)	2 743	21 732	26 365	199 846	1 574
Polokwane	4 945 302	4 935 692	4 524 384	4 139 756	91%	1 259 636	238 440	143 800	129 897	263 193	554 726	1 510 203	39 862
Total	7 254 440	7 250 299	6 646 107	6 154 096	93%	1 302 906	297 721	154 885	141 333	437 323	688 940	3 069 553	61 433
Ba-phalaborwa	676 346	678 896	622 321	566 033	91%	112 269	-	-	23 269	14 609	168 476	214 496	32 914
Greater Giyani	539 825	537 286	492 513	261 626	53%	-	-	-	8 025	34 230	76 661	105 733	36 978
Greater Letaba	467 049	480 355	440 326	471 572	107%	23 598	0	1	5 221	30 920	18 907	392 254	673
Greater Tzaneen	1 613 783	1 675 822	1 536 170	1 648 722	107%	761 583	-	-	40 752	95 657	151 445	574 255	25 030
Maruleng	348 971	374 476	343 270	367 383	107%	-	3 031	487	4 918	30 783	158 420	169 302	442
Mopani	1 690 322	1 782 385	1 633 853	1 496 659	92%	-	96 975	17 522	-	90 494	-	1 291 668	-
Total	5 336 295	5 529 220	5 068 452	4 811 994	95%	897 450	100 006	18 009	82 185	296 693	573 908	2 747 708	96 036
Elias Motsoaledi	680 764	697 762	639 615	621 308	97%	92 825	-	-	11 133	17 912	54 117	362 552	82 769
Ephraim Mogale	375 827	382 831	350 928	241 786	69%	57 817	-	-	5 011	23 598	35 779	109 303	10 277
Tubatse Fetakgo	915 422	922 450	845 579	879 739	104%	-	-	-	25 212	58 615	173 740	593 096	29 076
Makhuduthamag	457 809	468 997	429 914	432 118	101%	-	-	-	284	20 091	38 751	358 984	14 007
Sekhukhune	1 273 052	1 312 647	1 203 260	1 288 086	107%	-	66 831	14 805	-	108 844	-	1 097 597	9
Total	3 702 873	3 784 687	3 469 296	3 463 037	100%	150 642	66 831	14 805	41 640	229 061	302 388	2 521 532	136 139
Makhado	1 395 877	1 425 094	1 306 336	1 042 812	80%	361 608	-	-	13 900	54 843	110 718	493 846	7 898
Musina	530 868	542 578	497 363	468 642	94%	147 426	28 802	2 578	19 885	14 766	27 245	225 321	2 620
Collins Chabane	662 484	641 851	588 364	524 055	89%	-	-	-	5 163	37 507	32 614	441 700	7 071
Thulamela	897 697	909 295	833 521	874 037	105%	-	-	-	26 426	116 683	88 511	625 499	16 917
Vhembe	2 439 118	2 286 054	2 095 550	1 746 973	83%	-	196 747	18	328	132 116	-	1 417 436	330
Total	5 926 044	5 804 872	5 321 132	4 656 519	88%	509 034	225 549	2 595	65 701	355 915	259 088	3 203 801	34 835
Bela bela	555 869	556 887	510 480	466 400	91%	132 392	36 192	20 441	9 727	23 337	87 759	134 514	22 037
Lephalale	789 635	784 235	718 882	758 999	106%	187 177	60 969	24 371	18 327	115 795	107 811	228 342	16 206
Modimolle-Mookg	868 609	882 531	808 987	770 932	95%	292 192	88 773	40 704	24 206	97 522	60 988	150 047	16 499
Mogalakwena	1 418 183	1 468 308	1 345 949	1 150 864	86%	299 485	36 759	19 828	29 554	72 578	88 758	586 860	17 043
Thabazimbi	550 934	550 934	505 022	298 052	59%	60 727	25 487	21 214	14 224	45 027	54 553	76 571	249
Waterberg	159 512	160 234	146 881	157 533	107%	-	-	-	-	4 751	-	152 781	-
Total	4 342 741	4 403 128	4 036 201	3 602 780	89%	971 974	248 182	126 558	96 039	359 010	399 869	1 329 115	72 034

Source: National Treasury Local Government Database

Appendix - 2: Operating Expenditure

Appendix 2: Operating Expenditure - M11 May 2024															
R thousands	Original Budget	Adjusted Budget	YTD Budget	YTD Actual	% of Budget	Employee Related Cost	Councillor Remuneration	Debt Impairment	Depreciation and asset impairment	Bulk Purchases	Contracted Services	Inventory Consumed	Irrecoverable Debts Written Off	Transfers and Subsidies	Other Expenditure
Blouberg	389 072	391 201	358 601	320 808	89%	119 669	17 691	-	23 320	51 791	48 403	4 194	-	-	55 741
Capricorn	1 081 663	1 125 488	1 031 697	708 067	69%	300 807	15 850	-	72 258	-	111 060	71 837	-	-	136 255
Lepelle-Nkumpi	478 179	652 852	598 448	265 858	44%	90 030	22 068	-	27 933	-	39 345	1 607	35 661	-	49 214
Molemole	260 945	273 249	250 479	216 772	87%	98 730	12 066	-	10 637	12 983	50 574	5 295	606	-	25 880
Polokwane	4 550 034	4 583 348	4 201 402	4 887 692	116%	974 637	40 351	-	1 276 316	903 800	822 644	197 848	338 084	14 544	319 466
Total	6 759 892	7 026 139	6 440 627	6 399 197	99%	1 583 873	108 026	-	1 410 464	968 574	1 072 027	280 780	374 352	14 544	586 556
Ba-phalaborwa	764 525	764 525	700 815	489 418	70%	153 694	15 981	-	72 187	105 804	53 475	21 144	-	278	66 857
Greater Giyani	548 344	633 764	580 950	419 892	72%	156 557	24 132	-	91 788	-	73 775	4 944	-	-	68 696
Greater Leleba	423 398	436 518	400 141	406 441	102%	129 212	29 521	-	26 228	17 965	116 911	11 276	-	-	75 328
Greater Tzaneen	1 525 703	1 592 383	1 459 684	1 259 771	86%	348 335	27 926	-	96 242	452 344	81 960	91 883	-	40 315	120 765
Maruleng	286 339	305 144	279 715	201 122	72%	78 651	12 610	-	-	525	52 745	4 661	-	-	51 930
Mopani	1 689 403	1 694 610	1 553 392	1 321 861	85%	433 889	16 456	-	213 888	-	221 233	271 436	-	-	164 959
Total	5 237 712	5 426 944	4 974 698	4 098 505	82%	1 300 338	126 627	-	500 332	576 637	600 098	405 345	-	40 594	548 535
Elias Mokoaledi	654 217	677 675	621 202	566 179	91%	164 240	25 196	63 819	55 948	91 087	69 332	35 328	3 582	5 615	52 032
Ephraim Mogale	375 666	397 731	364 587	277 375	76%	72 749	10 667	9 296	53 310	39 986	43 111	1 088	-	-	47 168
Tubatse Fetakgomo	838 096	956 206	876 523	708 489	81%	222 371	39 835	-	40 098	-	288 130	3 213	4 062	-	110 782
Makhuduthamaga	371 205	416 937	382 192	408 372	107%	103 466	24 079	7 836	34 252	-	163 161	3 705	-	8 353	63 520
Sekhukhune	1 230 747	1 258 511	1 153 635	1 102 184	96%	376 479	16 569	-	-	-	282 348	209 514	-	4 285	212 989
Total	3 469 930	3 707 061	3 398 139	3 062 600	90%	939 305	116 346	80 951	183 608	131 073	846 081	252 849	7 643	18 253	486 491
Makhado	1 368 446	1 409 822	1 292 336	1 087 490	84%	320 224	27 600	51 722	139 960	275 902	162 829	43 326	738	-	65 187
Musina	494 868	478 439	438 569	381 185	87%	146 002	10 453	-	-	137 508	34 710	2 668	-	11 298	38 546
Collins Chabane	457 671	548 914	503 171	475 419	94%	131 852	27 208	-	45 920	-	182 290	12 455	1 044	9 838	64 813
Thulamela	919 194	1 014 246	929 725	785 637	85%	309 224	31 145	64 831	62 680	-	200 760	15 030	6 823	1 699	93 445
Vhembe	2 322 408	2 280 896	2 090 821	1 493 206	71%	710 949	14 586	-	170 921	-	277 830	175 254	-	-	143 666
Total	5 552 588	5 732 316	5 254 623	4 222 937	80%	1 618 252	110 991	116 553	419 481	413 410	858 419	248 734	8 605	22 835	405 657
Bela-bela	543 004	539 759	494 779	378 271	76%	133 674	8 185	-	18 143	120 366	38 074	22 377	-	-	37 452
Lephalale	787 943	780 182	715 167	659 546	92%	212 130	12 959	30 826	75 329	150 085	55 835	50 333	2 178	548	69 322
Modimolle-Mookgophong	863 962	858 401	786 868	653 177	83%	222 982	11 246	-	23 596	189 460	81 094	26 165	408	-	98 225
Mogalakwena	1 383 244	1 457 563	1 336 099	1 170 026	88%	327 830	22 467	-	-	235 999	270 575	66 884	129 983	147	116 140
Thabazimbi	534 839	544 007	498 673	310 710	62%	83 021	6 146	-	36 148	64 328	64 323	43 073	-	-	13 671
Waterberg	186 142	185 168	169 738	156 521	92%	108 958	8 595	-	5 337	-	8 140	-	-	-	25 491
Total	4 299 134	4 365 081	4 001 324	3 328 250	83%	1 088 596	69 598	30 826	158 553	760 237	518 041	208 832	132 569	696	360 302

Source: National Treasury Local Government Database

Appendix - 3: Capital Source of Finance

Appendix 3: Capital Source of Finance - M11 May 2024															
R thousands	Original Budget	Adjusted Budget	Year To Date Budget	YTD Actual	% of Budget	External Loans	Asset Finance Reserve	Internally Generated funds	Public Contribution s/Donations	Transfers & Grants				Borrowing	Other
										National Grants	Provincial Grants	District Municipality Grants	Other Transfers & Grants		
Blouberg	86 892	147 328	135 051	65 342	48%			694	-	64 648	-	-	-	-	-
Capricorn	420 353	516 529	473 485	473 392	100%			109 335	-	364 058	-	-	-	-	-
Lepelle-Nkumpi	299 563	232 982	213 567	22 982	11%			2 074	-	20 908	-	-	-	-	-
Molemole	72 380	73 305	67 197	57 275	85%			6 694	-	50 581	-	-	-	-	-
Polokwane	797 239	866 335	794 140	760 878	96%			174 987	-	585 891	-	-	-	-	-
Total	1 676 427	1 836 479	1 683 439	1 379 869	82%	-	-	293 784	-	1 086 085	-	-	-	-	-
Ba-phalaborwa	64 766	57 246	52 476	38 959	74%			5 756	-	33 203	-	-	-	-	-
Greater Giyani	214 991	219 483	201 193	162 091	81%			66 449	-	95 642	-	-	-	-	-
Greater Letaba	110 032	110 032	100 863	84 399	84%			27 364	-	57 035	-	-	-	-	-
Greater Tzaneen	190 705	214 146	196 301	117 564	60%			32 039	-	81 853	-	-	-	3 672	-
Maruleng	167 916	225 160	206 396	146 447	71%			97 788	-	48 659	-	-	-	-	-
Mopani	450 742	485 242	444 805	321 481	72%			-	-	321 481	-	-	-	-	-
Total	1 199 152	1 311 310	1 202 034	870 941	72%	-	-	229 395	-	637 873	-	-	-	3 672	-
Elias Motsoaledi	84 156	94 038	86 202	78 353	91%			14 526	-	63 166	-	-	662	-	-
Ephraim Mogale	79 359	73 314	67 204	34 745	52%			19 245	-	17 317	-	-	-	-	-
Tubatse Fetakgomo	299 863	441 805	404 988	329 807	81%			131 538	-	135 484	-	-	-	43 478	-
Makhuduthamaga	236 116	225 420	206 635	149 635	72%			86 937	-	62 698	-	-	-	-	-
Sekhukhune	593 743	569 618	522 150	361 391	69%			34 954	-	326 436	-	-	-	-	-
Total	1 293 238	1 404 195	1 287 179	953 932	74%	-	-	287 200	-	605 102	-	-	662	43 478	-
Makhado	503 877	484 502	444 127	242 167	55%			141 989	-	89 407	-	-	-	-	-
Musina	80 036	97 903	89 744	42 501	211%			15 757	-	26 744	-	-	-	-	-
Collins Chabane	325 650	304 563	279 183	291 661	104%			188 379	-	103 282	-	-	-	-	-
Thulamela	343 558	326 594	299 378	210 485	70%			106 890	-	103 595	-	-	-	-	-
Vhembe	896 189	844 314	773 955	600 560	78%			115 206	-	485 307	-	-	-	-	-
Total	2 149 310	2 057 876	1 886 387	1 387 373	74%	-	-	568 221	-	808 335	-	-	-	-	-
Bela bela	92 693	88 968	81 554	70 291	86%			7 522	-	62 768	-	-	-	-	-
Lephalale	106 397	297 047	272 293	79 617	29%			13 264	-	66 353	-	-	-	-	-
Modimolle-Mookgop	219 833	222 343	203 815	145 823	72%			2 437	-	139 048	-	-	-	-	-
Mogalakwena	311 599	450 580	413 032	443 516	107%			3 298	-	408 870	-	-	-	-	-
Thabazimbi	108 463	101 445	92 992	27 050	29%			-	-	27 050	-	-	-	-	-
Waterberg	150	180	165	-	0%			-	-	-	-	-	-	-	-
Total	839 134	1 160 564	1 063 850	766 296	72%	-	-	26 521	-	704 089	-	-	-	-	-

Source: National Treasury Local Government Database

Appendix – 4: Capital Expenditure (Detail)

Appendix 4: Capital Expenditure - M11 May 2024													
R thousands	Original Budget	Adjusted Budget	Year To Date Budget	YTD Actual	% of Budget	Energy Sources	Water Management	Waste Water Management	Waste Management (Refuse)	Municipal governance and administration	Community and public safety	Economic and environmental services	Other
Blouberg	86 892	147 328	135 051	65 342	48%	2 392	-	-	98	209	-	62 643	-
Capricorn	420 353	516 529	473 485	473 392	100%	-	453 763	9 395	-	8 390	1 844	-	-
Lepelle-Nkumpi	299 563	232 982	213 567	22 982	11%	667	-	-	-	1 009	4 375	16 930	-
Molemole	72 380	73 305	67 197	57 275	85%	165	-	507	-	2 652	-	53 951	-
Polokwane	797 239	866 335	794 140	760 878	96%	34 472	285 474	205 226	3 069	8 472	27 043	197 123	-
Total	1 676 427	1 836 479	1 683 439	1 379 869	82%	37 696	739 237	215 128	3 167	20 732	33 262	330 647	-
Ba-phalaborwa	64 766	57 246	52 476	38 959	74%	9 748	-	-	-	779	6 495	21 936	-
Greater Giyani	214 991	219 483	201 193	162 091	81%	42 889	-	-	450	10 630	36 320	71 801	-
Greater Letaba	110 032	110 032	100 863	84 399	84%	2 472	-	-	-	136	4 992	76 799	-
Greater Tzaneen	190 705	214 146	196 301	117 564	60%	12 879	-	-	-	7 452	3 952	93 281	-
Maruleng	167 916	225 160	206 396	146 447	71%	-	-	-	-	5 148	-	141 299	-
Mopani	450 742	485 242	444 805	321 481	72%	-	321 481	-	-	-	-	-	-
Total	1 199 152	1 311 310	1 202 034	870 941	72%	67 989	321 481	-	450	24 145	51 759	405 116	-
Elias Mokoaledi	84 156	94 038	86 202	78 353	91%	16 739	-	-	895	2 105	126	58 489	-
Ephraim Mogale	79 359	73 314	67 204	34 745	52%	2 287	-	-	1 079	(331)	724	30 987	-
Tubatse Fetakgomo	299 863	441 805	404 988	329 807	81%	-	-	-	1 649	75 383	9 887	242 889	-
Makhuduthamaga	236 116	225 420	206 635	149 635	72%	5 192	-	-	-	7 765	901	135 777	-
Sekhukhune	593 743	569 618	522 150	361 391	69%	-	355 517	-	-	5 874	-	-	-
Total	1 293 238	1 404 195	1 287 179	953 932	74%	24 218	355 517	-	3 623	90 795	11 638	468 142	-
Makhado	503 877	484 502	444 127	242 167	55%	59 205	-	-	3 414	20 954	1 578	157 016	-
Musina	80 036	97 903	89 744	42 501	47%	9 215	-	3 154	5 576	1 380	1 011	22 165	-
Collins Chabane	325 650	304 563	279 183	291 661	104%	25 604	-	-	-	30 460	25 963	209 634	-
Thulamela	343 558	326 594	299 378	210 485	70%	-	-	-	12 920	3 027	27 428	167 110	-
Vhembe	896 189	844 314	773 955	600 560	78%	-	88 047	64 920	-	29 777	790	417 026	-
Total	2 149 310	2 057 876	1 886 387	1 387 373	74%	94 023	88 047	68 074	21 910	85 598	56 770	972 952	-
Bela bela	92 693	88 968	81 554	70 291	86%	6 357	3 094	39 921	9 543	910	3 583	6 882	-
Lephalale	106 397	297 047	272 293	79 617	29%	11 023	39 459	-	22 218	2 205	802	3 910	-
Modimolle-Mookgopong	219 833	222 343	203 815	145 823	72%	7 135	54 841	32 726	12 628	2 307	5 552	30 635	-
Mogalakwena	311 599	450 580	413 032	443 516	107%	12 217	322 599	25 147	5	888	339	82 319	-
Thabazimbi	108 463	101 445	92 992	27 050	29%	14 223	3 106	-	-	-	-	9 573	148
Waterberg	150	180	165	-	0%	-	-	-	-	-	-	-	-
Total	839 134	1 160 564	1 063 850	766 296	72%	50 955	423 099	97 794	44 393	6 310	10 277	133 319	148

Source: National Treasury Local Government Database

Appendix – 5: Cash Flows

Appendix 5 : Cashflow - M11 May 2024						
R '000	NET CASHFLOW FROM/(USED) OPERATING ACTIVITIES	NET CASHFLOW FROM/(USE D) INVESTING	NET CASHFLOW FROM/(USE D) FINANCING	Net Increase/(Decrea se) in Cash Held	Cash/Cash equivalents at year begin	Cash/Cash equivalents month/year end
Blouberg	(44 939)	(71 607)	-	(116 546)	106 030	(14 703)
Capricorn	610 902	(456 832)	-	154 071	493 700	647 771
Lepelle-Nkumpi	504 437	(22 982)	-	481 455	546 712	1 028 796
Molemole	169 856	(57 275)	-	112 581	111 992	224 728
Polokwane	1 535 353	(823 888)	-	711 465	184 371	886 213
Total	2 775 610	(1 432 584)	-	1 343 026	1 442 806	2 772 805
Ba-phalaborwa	(58 003)	(39 405)	(17 000)	(114 408)	-	(78 689)
Greater Giyani	(87 777)	16 524	-	(71 252)	-	325 659
Greater Letaba	(33 038)	(92 811)	-	(125 850)	2 344	(122 631)
Greater Tzaneen	5 612 187	(142 762)	(12 252)	5 457 173	-	5 634 485
Maruleng	239 193	(168 856)	-	70 337	150 719	221 056
Mopani	1 359 560	(391 220)	-	968 340	171 211	987 532
Total	7 032 121	(818 530)	(29 252)	6 184 340	324 274	6 967 411
Elias Motsoaledi	32 396	(83 811)	(8 893)	(60 308)	31 937	(27 206)
Ephraim Mogale	135 717	(41 766)	-	93 951	-	94 558
Tubatse Fetakgomo	484 481	(405 358)	97 156	176 279	218 618	394 342
Makhuduthamaga	(6 580)	(51 125)	-	(57 705)	6 712	(50 993)
Sekhukhune	(506 006)	(361 391)	-	(867 396)	-	597 997
Total	140 010	(943 452)	88 263	(715 179)	257 267	1 008 699
Makhado	22 836	(276 427)	-	(253 591)	147 009	(106 995)
Musina	28 497	(47 006)	-	(18 508)	34 507	(4 934)
Collins Chabane	472 417	(226 744)	-	245 673	235 147	481 438
Thulamela	324 243	(237 033)	-	87 211	1 026 519	1 113 730
Vhembe	1 223 682	(641 354)	-	582 328	124 606	713 016
Total	2 071 676	(1 428 564)	-	643 112	1 567 788	2 196 255
Bela bela	97 555	(83 787)	-	13 768	20 124	26 663
Lephalale	677 996	(104 181)	(3 214)	570 601	-	661 861
Modimolle-Mookgopong	918 162	(166 745)	-	751 417	70 133	783 854
Mogalakwena	656 523	(443 367)	-	213 156	-	253 473
Thabazimbi	198 694	(30 124)	-	168 570	-	183 116
Waterberg	4 881	-	-	4 881	12 773	17 654
Total	2 553 810	(828 204)	(3 214)	1 722 392	103 030	1 926 621

Source: National Treasury Local Government Database

Appendix – 6: Debtors Age Analysis

Appendix 6 : Debtors Age Analysis M11 May 2024									
R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total
	Total	%	Total	%	Total	%	Total	%	Total
Blouberg	3 060	2%	2 131	1%	1 950	1%	162 521	96%	169 662
Capricorn	(1 438)	0%	18 611	2%	16 705	2%	721 566	96%	755 444
Lepelle-Nkumpi	17 519	1%	17 458	1%	16 600	1%	1 145 334	96%	1 196 911
Molemole	2 381	2%	2 314	2%	2 258	2%	133 436	95%	140 389
Polokwane	208 273	10%	87 742	4%	63 182	3%	1 663 129	82%	2 022 326
Total	229 795	5%	128 256	3%	100 695	2%	3 825 986	89%	4 284 732
Ba-Phalaborwa	41 502	2%	30 712	1%	28 270	1%	2 431 403	96%	2 531 887
Greater Giyani	12 446	2%	11 916	2%	11 610	2%	663 978	95%	699 950
Greater Letaba	7 735	2%	4 417	1%	4 618	1%	358 119	96%	374 889
Greater Tzaneen	41 204	4%	29 939	3%	30 781	3%	1 041 233	91%	1 143 157
Maruleng	17 615	7%	11 079	4%	9 172	4%	221 098	85%	258 964
Mopani	6 334	22%	3 438	12%	2 716	9%	16 225	57%	28 713
Total	126 836	3%	91 501	2%	87 167	2%	4 732 056	94%	5 037 560
Elias Motsoaledi	16 357	8%	6 702	3%	4 433	2%	187 073	87%	214 565
Ephraim Mogale	11 868	6%	4 686	2%	4 271	2%	187 394	90%	208 219
Tubatse	20 202	4%	14 776	3%	13 641	3%	411 304	89%	459 923
Makhuduthamaga	4 180	3%	3 588	3%	3 617	3%	111 510	91%	122 895
Sekhukhune	32 162	6%	14 633	3%	15 732	3%	440 541	88%	503 068
Total	84 769	6%	44 385	3%	41 694	3%	1 337 822	89%	1 508 670
Makhado	51 373	10%	12 871	2%	14 682	3%	451 007	85%	529 933
Musina	15 318	10%	6 233	4%	5 199	3%	125 556	82%	152 306
Collins Chabane	5 102	2%	4 418	2%	4 202	1%	277 435	95%	291 157
Thulamela	13 288	2%	10 450	2%	10 068	2%	596 771	95%	630 577
Vhembe	59 451	3%	54 511	3%	33 267	2%	2 009 862	93%	2 157 091
Total	144 532	4%	88 483	2%	67 418	2%	3 460 631	92%	3 761 064
Bela Bela	23 472	6%	11 464	3%	10 914	3%	331 299	88%	377 149
Lephalale	27 735	4%	23 703	3%	21 841	3%	632 259	90%	705 538
Modimolle-	66 181	4%	418 417	25%	40 116	2%	1 123 094	68%	1 647 808
Mogalakwena	110 517	7%	39 670	3%	24 577	2%	1 303 145	88%	1 477 909
Thabazimbi	24 376	3%	18 902	2%	18 065	2%	745 720	92%	807 063
Waterberg	32	91%	-	0%	-	0%	3	9%	35
Total	252 313	5%	512 156	10%	115 513	2%	4 135 520	82%	5 015 502
	838 245		864 781		412 487		17 492 015		19 607 528

Source: National Treasury Local Government Database

Appendix – 7: Debtors by Customer Group

Appendix 7: Debtors by Customer Group - M11 May 2024									
R thousands	Government	%	Business	%	Households	%	Other	%	Total
	Total		Total		Total		Total		
Blouberg	11 693	7%	20 173	12%	74 431	44%	63 365	37%	169 662
Capricorn	12 451	2%	34 222	5%	681 452	0%	27 320	4%	755 445
Lepelle-Nkumpi	92 268	8%	65 021	5%	1 039 622	87%	-	0%	1 196 911
Molemole	140 389	100%	-	0%	-	0%	-	0%	140 389
Polokwane	268 081	13%	414 011	20%	1 340 233	66%	-	0%	2 022 325
Total	524 882	12%	533 427	12%	3 135 738	73%	90 685	2%	4 284 732
Ba-Phalaborwa	1 116	0%	386 370	15%	1 964 816	78%	179 585	7%	2 531 887
Greater Giyani	142 721	20%	65 499	9%	483 053	69%	8 677	1%	699 950
Greater Letaba	17 342	5%	39 616	11%	317 931	85%	-	0%	374 889
Greater Tzaneen	42 799	4%	334 418	29%	765 826	67%	114	0%	1 143 157
Maruleng	134 403	52%	28 048	11%	96 513	37%	-	0%	258 964
Mopani	4 923	17%	23 788	83%	2	0%	-	0%	28 713
Total	343 304	7%	877 739	17%	3 628 141	72%	188 376	4%	5 037 560
Elias Motsoaledi	53 467	25%	34 330	16%	126 768	59%	-	0%	214 565
Ephraim Mogale	24 747	12%	130 236	63%	53 236	26%	-	0%	208 219
Tubatse Fetakgomo	77 667	0%	186 884	41%	195 372	42%	-	0%	459 923
Makhuduthamaga	74 970	61%	63 114	51%	471	0%	(15 660)	-13%	122 895
Sekhukhune	9 429	2%	69 047	14%	424 592	84%	-	0%	503 068
Total	240 280	16%	483 611	32%	800 439	53%	(15 660)	-1%	1 508 670
Makhado	89 841	17%	190 059	36%	250 033	47%	-	0%	529 933
Musina	31 418	21%	43 203	28%	77 685	51%	-	0%	152 306
Collins Chabane	99 346	34%	25 396	9%	166 415	57%	-	0%	291 157
Thulamela	106 096	17%	169 218	27%	355 263	56%	-	0%	630 577
Vhembe	55 221	3%	194 984	9%	1 906 886	88%	-	0%	2 157 091
Total	381 922	10%	622 860	17%	2 756 282	73%	0	0%	3 761 064
Bela Bela	22 741	6%	154 369	41%	200 040	53%	-	0%	377 150
Lephalale	91 464	13%	21 827	3%	590 778	84%	1 469	0%	705 538
Modimolle-Mookgop	94 351	6%	279 127	17%	1 274 329	77%	-	0%	1 647 807,00
Mogalakwena	130 876	9%	104 872	7%	1 229 931	83%	12 230	1%	1 477 909
Thabazimbi	27 310	3%	189 871	24%	589 882	73%	-	0%	807 063
Waterberg	-	0%	35	100%	-	0%	-	0%	35
Total	366 742	7%	750 101	15%	3 884 960	77%	13 699	0%	5 015 502
	1 857 130		3 267 738		14 205 560		277 100		19 607 528

Source: National Treasury Local Government Database

Appendix – 8: Creditors Age Analysis

Appendix 8: Creditors Age Analysis - M11 May 2024									
R thousands	0 - 30 Days		31 - 60 Days		Days		Over 90 Days		Total
	Total	%	Total	%	Total	%	Total	%	Total
Blouberg	638	55%	266	23%	132	11%	114	10%	1 150
Capricorn	701	100%	-	0%	-	0%	-	0%	701
Lepelle-Nkumpi	152	45%	-	0%	15	4%	171	51%	338
Molemole	35	52%	-	0%	-	0%	32	48%	67
Polokwane	136 858	100%	-	0%	-	0%	-	0%	136 858
Total	138 384	99%	266	0%	147	0%	317	0%	139 114
Ba-Phalaborwa	12 908	100%	15	0%	-	0%	(8)	0%	12 915
Greater Giyani	-	0%	-	0%	-	0%	-	0%	-
Greater Letaba	3 937	90%	457	10%	-	0%	-	0%	4 394
Greater Tzaneen	3 255	97%	48	1%	30	1%	8	0%	3 341
Maruleng	-	0%	43	100%	-	0%	-	0%	43
Mopani	75 026	21%	3 982	1%	2 603	1%	283 249	78%	364 860
Total	95 126	25%	4 545	1%	2 633	1%	283 249	73%	385 553
Elias Motsoaledi	-	0%	-	0%	-	0%	-	0%	-
Ephraim Mogale	-	0%	-	0%	-	0%	-	0%	-
Tubatse Fetakgomo	363	100%	-	0%	-	0%	-	0%	363
Makhuduthamaga	10 228	76%	3 285	24%	-	0%	-	0%	13 513
Sekhukhune	38 715	37%	12 004	11%	53 926	52%	-	0%	104 645
Total	49 306	42%	15 289	13%	53 926	45%	-	0%	118 521
Makhado	1 463	59%	1 039	42%	4	0%	(9)	0%	2 497
Musina	7 936	90%	150	2%	1	0%	749	8%	8 836
Collins Chabane	15 539	61%	57	0%	427	2%	9 355	37%	25 378
Tlulamela	2 179	100%	-	0%	-	0%	-	0%	2 179
Vhembe	643	92%	-	0%	-	0%	59	8%	702
Total	27 760	70%	1 246	3%	432	1%	10 154	26%	39 592
Bela Bela	17 855	34%	-	0%	-	0%	34 955	66%	52 810
Lephalale	3 193	20%	13 113	80%	-	0%	-	0%	16 306
Modimolle-Mookgopong	33 291	3%	28 402	2%	21 952	2%	1 156 854	93%	1 240 499
Mogalakwena	54 561	49%	50 067	45%	6 187	6%	1 440	1%	112 255
Thabazimbi	12 478	2%	21 347	4%	9 834	2%	484 186	92%	527 845
Waterberg	-	0%	-	0%	-	0%	(1)	100%	(1)
Total	121 378	6%	112 929	6%	37 973	2%	1 677 434	86%	1 949 714
se	431 954		134 275		95 111		1 971 154		2 632 494

Source: National Treasury Local Government Database

Appendix – 9: Creditors by Customer Group

Appendix 9: Creditors by Customer Group - M11 May 2024																			
R thousands	Bulk Electricity		Water		deducti		VAT		Pension		Repaym		Creditors		General		Other		Total
	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total
Blouberg	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	343	30%	-	0,00%	807	70%	1 150
Capricorn	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	439	63%	-	0,00%	262	37%	701
Lepelle-Nkumpi	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	338	100%	-	0,00%	-	0%	338
Molemole	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0,00%	67	100%	67
Polokwane	85 251	62%	28 783	21%	-	0%	-	0%	-	0%	-	0%	22 824	17%	-	0,00%	-	0%	136 858
Total	85 251	61%	28 783	21%	-	0%	-	0%	-	0%	-	0%	23 944	17%	-	0,00%	1 136	1%	139 114
Ba-Phalaborwa	10 006	77%	-	0%	-	0%	-	0%	-	0%	-	0%	2 219	17%	-	0,00%	690	5%	12 915
Greater Giyani	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0,00%	-	0%	-
Greater Letaba	2 107	48%	-	0%	-	0%	-	0%	439	10%	-	0%	1 848	42%	-	0,00%	-	0%	4 394
Greater Tzaneen	-	0%	33	1%	-	0%	-	0%	-	0%	-	0%	2 886	86%	-	0,00%	422	13%	3 341
Maruleng	-	0%	-	0%	-	0%	18	42%	-	0%	-	0%	25	58%	-	0,00%	-	0%	43
Mopani	-	0%	110 277	30%	-	0%	-	0%	-	0%	-	0%	254 583	70%	-	0,00%	-	0%	364 860
Total	12 113	3%	110 310	29%	-	0%	18	0%	439	0%	-	0%	261 561	68%	-	0,00%	1 112	0%	385 553
Elias Motsoaledi	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0,00%	-	0%	-
Ephraim Mogale	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0,00%	-	0%	-
Tubatse Fetakgomo	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	363	100%	-	0,00%	-	0%	363
Makhuduthamaga	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	1 902	14%	-	0,00%	11 611	86%	13 513
Sekhukhune	-	0%	100 761	96%	-	0%	-	0%	-	0%	-	0%	3 884	4%	-	0,00%	-	0%	104 645
Total	-	0%	100 761	85%	-	0%	-	0%	-	0%	-	0%	6 149	5%	-	0,00%	11 611	10%	118 521
Makhado	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	2 497	100%	-	0,00%	-	0%	2 497
Musina	7 732	88%	-	0%	-	0%	-	0%	-	0%	-	0%	1 103	12%	1	0,01%	-	0%	8 836
Collins Chabane	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	25 378	100%	-	0,00%	-	0%	25 378
Thulamela	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	2 179	100%	-	0,00%	-	0%	2 179
Vhembe	-	0%	-	0%	-	0%	(14)	-2%	-	0%	-	0%	716	102%	-	0,00%	-	0%	702
Total	7 732	20%	-	0%	-	0%	(14)	0%	-	0%	-	0%	31 873	81%	1	0,00%	-	0%	39 592
Bela Bela	35 261	67%	13 631	26%	-	0%	-	0%	-	0%	-	0%	3 896	7%	22	0,04%	-	0%	52 810
Lephalale	13 014	80%	-	0%	-	0%	-	0%	-	0%	-	0%	688	4%	-	0,00%	2 604	16%	16 306
Modimolle-Mookgopon	-	0%	-	0%	-	0%	62 327	5%	-	0%	-	0%	1 178 172	95%	-	0,00%	-	0%	1 240 499
Mogalakwena	53 491	48%	11 667	10%	-	0%	-	0%	-	0%	-	0%	47 057	42%	40	0,04%	-	0%	112 255
Thabazimbi	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	527 845	100%	-	0,00%	-	0%	527 845
Waterberg	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	(1)	100%	-	0,00%	-	0%	(1)
Total	101 766	5%	25 298	1%	-	0%	62 327	3%	-	0%	-	0%	1 757 657	90%	62	0,00%	2 604	0%	1 949 714
206 862 265 152 - 62 331 439 - 2 081 184 63 16 463 2 632 494																			

Source: National Treasury Local Government Database

Appendix – 10 – Direct Grants

R '000	Municipal Infrastructure Grant		Public Transport Network Grant		Integrated National Electrification Programme (Municipal) Grant		Neighbourhood Development Partnership Grant (Capital Grant)		Rural Road Assets Management Systems Grant		Integrated Urban Development Grant	
	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality
Blouberg	59 059 000	10 357 337	-	-	33 000 000	6 370 737	-	-	-	-	-	-
Capricorn	309 394 000	264 070 044	-	-	-	-	-	-	2 601 000	2 825 609	-	-
Lepelle-Nkumpi	60 029 000	20 014 664	-	-	2 940 000	-	-	-	-	-	-	-
Molomole	45 181 000	38 974 988	-	-	19 168 000	11 365 450	-	-	-	-	-	-
Polokwane	-	-	163 978 000	109 751 120	17 161 000	12 402 146	22 168 000	21 364 443	-	-	435 949 000	403 053 242
Total	473 663 000	333 417 033	163 978 000	109 751 120	72 289 000	30 158 333	22 168 000	21 364 443	2 601 000	2 825 609	435 949 000	403 053 242
Ba-phalaborwa	35 156 000	31 713 033	-	-	15 794 000	10 563 771	-	-	-	-	-	-
Greater Giyani	80 991 000	59 231 532	-	-	32 220 000	30 851 622	-	-	-	-	-	-
Greater Letaba	64 016 000	63 431 517	-	-	10 996 000	14 285 379	-	-	-	-	-	-
Greater Tzaneen	105 369 000	75 294 915	-	-	19 968 000	12 475 489	-	-	-	-	-	-
Maruleng	94 274 000	50 782 264	-	-	-	-	-	-	-	-	-	-
Mogani	469 548 000	368 414 923	-	-	-	-	-	-	2 370 000	934 366	-	-
Total	849 354 000	648 868 174	-	-	78 978 000	68 176 261	-	-	2 370 000	934 366	-	-
Elias Mtsheleli	60 985 000	64 376 021	-	-	14 400 000	11 261 433	-	-	-	-	-	-
Ephraim Mogale	36 755 000	31 321 000	-	-	-	-	-	-	-	-	-	-
Tubatse Fetakgomo	94 208 000	101 463 773	-	-	52 353 000	58 220 768	20 503 000	20 503 000	-	-	-	-
Makhuduthamaga	94 109 000	66 415 431	-	-	21 350 000	-	-	-	-	-	-	-
Sekhukhune	434 127 000	307 936 512	-	-	-	-	-	-	2 460 000	1 789 583	-	-
Total	720 184 000	570 512 737	-	-	88 103 000	69 482 201	20 503 000	20 503 000	2 460 000	1 789 583	-	-
Makhado	108 015 000	103 393 531	-	-	7 000 000	6 401 448	-	-	-	-	-	-
Musina	31 760 000	311 861	-	-	-	-	-	-	-	-	-	-
Collins Chabane	91 570 000	91 570 000	-	-	20 197 000	13 890 235	-	-	-	-	-	-
Thulamela	111 145 000	133 456 794	-	-	28 200 000	25 506 958	25 000 000	-	-	-	-	-
Vhembe	579 773 000	398 805 321	-	-	-	-	-	-	2 845 000	1 677 584	-	-
Total	922 263 000	726 913 785	-	-	55 397 000	45 798 641	25 000 000	-	2 845 000	1 677 584	-	-
Bela bela	28 257 000	27 878 196	-	-	-	-	-	-	-	-	-	-
Lephalale	56 261 000	53 180 966	-	-	-	-	-	-	-	-	-	-
Mogalakwena	182 955 000	405 387 688	-	-	-	-	-	-	-	-	-	-
Modimolle-Mookgopong	64 990 000	53 477 013	-	-	-	-	-	-	-	-	-	-
Thebasimbi	36 512 000	10 653 962	-	-	32 800 000	17 989 305	-	-	-	-	-	-
Waterberg	-	-	-	-	-	-	-	-	2 290 000	-	-	-
Total	368 975 000	550 577 825	-	-	32 800 000	17 989 305	-	-	2 290 000	-	-	-

Source: National Treasury Local Government Database

Appendix – 10 – Direct Grants

R '000	Municipal Infrastructure Grant		Local Government Financial Management Grant		Expanded Public Works Programme Integrated Grant (Municipality)		Infrastructure Skills Development Grant		Energy Efficiency and Demand Side Management		Municipal Disaster Grant		TOTALS	
	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality
Bloubaerg	59 059 000	10 357 337	2 400 000	1 874 590	1 185 000	956 617	-	-	-	-	4 000 000	3 999 306	99 644 000	23 558 357
Capricorn	309 394 000	264 070 044	1 000 000	999 999	3 116 000	2 651 565	-	-	-	-	-	-	316 113 000	270 547 216
Lepelle-Nkumpi	60 029 000	20 014 664	2 000 000	1 013 130	1 244 000	1 244 001	-	-	-	-	19 500 000	4 167 578	85 713 000	26 439 373
Molomo	45 181 000	38 974 986	2 300 000	1 533 761	1 219 000	1 016 033	-	-	-	-	22 056 000	-	89 924 000	52 910 232
Potokwane	-	-	2 400 000	1 983 640	11 135 000	10 358 206	5 869 000	2 569 978	4 000 000	2 507 930	4 500 000	6 655 382	667 160 000	570 646 087
Total	473 663 000	333 417 033	10 100 000	7 405 119	17 901 000	16 226 422	5 869 000	2 569 978	4 000 000	2 507 930	50 056 000	14 822 286	1 258 554 000	944 101 495
Baghlatelomwa	35 156 000	31 713 033	3 100 000	2 230 507	1 470 000	1 470 000	-	-	4 000 000	3 368 350	-	-	59 520 000	49 345 661
Greater Giyani	80 991 000	59 231 532	2 400 000	1 435 712	3 151 000	-	-	-	-	-	8 000 000	-	126 762 000	91 518 866
Greater Letaba	64 016 000	63 431 517	2 000 000	2 128 045	1 564 000	2 212 942	-	-	8 000 000	4 531 694	3 900 000	4 713 314	90 476 000	91 302 891
Greater Tzaneen	105 369 000	75 294 915	2 000 000	360 848	5 110 000	-	-	-	5 000 000	3 251 481	3 950 000	-	141 367 000	91 382 733
Marburg	94 274 000	50 782 254	1 850 000	1 804 363	1 286 000	1 294 999	-	-	-	-	-	-	97 419 000	53 881 616
Mogani	469 548 000	368 414 923	3 000 000	520 533	8 226 000	29 806 288	-	-	-	-	-	-	483 144 000	380 676 110
Total	849 354 000	648 868 174	14 350 000	8 480 008	20 816 000	25 784 229	-	-	17 000 000	11 151 525	15 850 000	4 713 314	998 718 000	768 107 877
Elias Mokoale	60 985 000	64 376 021	2 850 000	2 353 308	2 243 000	2 243 001	-	-	-	-	-	-	80 478 000	80 233 763
Ephraim Mogale	36 755 000	31 321 000	3 100 000	1 103 609	2 560 000	1 109 955	-	-	5 600 000	-	-	-	48 015 000	33 534 954
Tubatse Fekgomo	94 208 000	101 463 773	2 550 000	2 172 233	1 463 000	3 333 842	-	-	-	-	-	-	171 077 000	144 687 616
Makhuuthamaga	94 109 000	65 415 431	1 720 000	1 495 209	1 783 000	1 378 645	-	-	-	-	-	-	118 962 000	88 289 265
Sekhukhune	434 127 000	307 936 512	2 400 000	2 886 037	15 355 000	14 046 355	-	-	-	-	-	-	454 342 000	326 658 467
Total	720 184 000	570 512 737	12 620 000	10 010 396	23 404 000	22 111 808	-	-	5 600 000	-	-	-	872 874 000	653 403 725
Makhado	108 015 000	103 393 531	1 950 000	1 647 481	2 768 000	2 564 663	-	-	-	-	3 500 000	7 680 526	123 233 000	121 697 649
Musina	31 760 000	311 861	3 000 000	-	1 287 000	-	-	-	-	-	3 554 000	3 365 673	39 601 000	3 677 534
Collins Chabane	91 570 000	91 570 000	2 550 000	1 277 001	1 404 000	1 404 001	-	-	-	-	4 500 000	-	120 221 000	108 141 237
Thulamela	111 145 000	133 456 794	1 700 000	1 635 778	4 237 000	4 237 000	4 920 000	4 532 448	-	-	-	-	175 202 000	169 368 978
Vhembe	579 773 000	398 805 321	3 000 000	2 410 759	6 394 000	6 381 397	3 500 000	2 684 433	-	-	-	-	595 512 000	411 959 534
Total	922 263 000	726 913 785	12 200 000	6 971 059	16 690 000	14 567 061	8 420 000	7 216 881	-	-	11 554 000	4 324 653	1 053 769 000	807 489 864
Bela-bela	26 257 000	27 878 196	1 700 000	1 495 184	1 302 000	1 301 999	-	-	-	-	-	-	31 259 000	30 675 379
Lephalale	56 261 000	53 180 966	1 700 000	753 015	1 035 000	893 450	-	-	-	-	7 600 000	-	66 596 000	54 827 431
Mogalakwena	182 955 000	405 387 688	2 100 000	2 134 051	1 151 000	792 320	-	-	-	-	11 200 000	3 550 980	197 406 000	411 865 039
Modimolle-Mookgopong	64 990 000	53 477 013	2 650 000	1 666 681	1 757 000	1 499 724	-	-	6 000 000	3 798 700	11 022 000	-	86 419 000	60 442 118
Thabazimbi	36 512 000	10 653 962	3 100 000	2 120 879	1 370 000	1 267 250	-	-	-	-	-	-	73 782 000	32 031 366
Waterberg	-	-	1 000 000	709 236	-	-	-	-	-	-	-	-	3 290 000	709 236
Total	368 975 000	550 577 825	12 250 000	8 879 046	6 615 000	5 754 743	-	-	6 000 000	3 798 700	29 822 000	3 550 980	458 752 000	590 550 599

Source: National Treasury Local Government Database

Appendix – 11 – Schedule 5B Conditional Grants

R '000	Regional Bulk Infrastructure Grant (Schedule 5B)		Water Services Infrastructure Grant (Schedule 5B)		TOTALS	
	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality
Blouberg	-	-	-	-	-	-
Capricorn	-	-	145 025 000	135 816 666	145 025 000	135 816 666
Lepelle-Nkumpi	-	-	-	-	-	-
Molemole	-	-	-	-	-	-
Polokwane	238 539 000	236 618 477	67 700 000	57 591 673	306 239 000	294 210 150
Total	238 539 000	236 618 477	212 725 000	193 408 339	451 264 000	430 026 816
Ba-phalaborwa	-	-	-	-	-	-
Greater Giyani	-	-	-	-	-	-
Greater Letaba	-	-	-	-	-	-
Greater Tzaneen	-	-	-	-	-	-
Maruleng	-	-	-	-	-	-
Mopani	-	-	-	-	-	-
Total	-	-	-	-	-	-
Elias Motsoaledi	-	-	-	-	-	-
Ephraim Mogale	-	-	-	-	-	-
Tubatse Fetakgomo	-	-	-	-	-	-
Makhuduthamaga	-	-	-	-	-	-
Sekhukhune	-	-	-	-	-	-
Total	-	-	-	-	-	-
Makhado	-	-	-	-	-	-
Musina	-	-	-	-	-	-
Collins Chabane	-	-	-	-	-	-
Thulamela	-	-	-	-	-	-
Vhembe	-	-	97 000 000	66 601 056	97 000 000	66 601 056
Total	-	-	97 000 000	66 601 056	97 000 000	66 601 056
Bela bela	-	-	55 750 000	49 132 252	55 750 000	49 132 252
Lephalale	-	-	-	-	-	-
Mogalakwena	-	-	75 333 000	78 235 605	75 333 000	78 235 605
Modimolle-Mookgopong	-	-	-	-	-	-
Thabazimbi	-	-	-	-	-	-
Waterberg	-	-	-	-	-	-
Total	-	-	131 083 000	127 367 857	131 083 000	127 367 857

Source: National Treasury Local Government Database

Appendix – 11 – Schedule 6B Conditional Grants

R '000	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	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality	Allocation	Spend Municipality
Blouberg	6 778 000	-	-	-	-	-	-	-	6 778 000	-
Capricorn	-	-	-	-	-	-	1 000 000	-	1 000 000	-
Lepelle-Nkumpi	22 800 000	-	-	-	-	-	-	-	22 800 000	-
Molemole	18 743 000	-	-	-	-	-	-	-	18 743 000	-
Polokwane	103 450 000	-	-	-	-	-	-	-	103 450 000	-
Total	151 771 000	-	-	-	-	-	1 000 000	-	152 771 000	-
Ba-phalaborwa	10 284 000	-	-	-	-	-	-	-	10 284 000	-
Greater Giyani	16 616 000	-	-	-	-	-	-	-	16 616 000	-
Greater Letaba	16 520 000	-	-	-	-	-	-	-	16 520 000	-
Greater Tzaneen	5 460 000	-	-	-	-	-	-	-	5 460 000	-
Maruleng	30 766 000	-	-	-	-	-	-	-	30 766 000	-
Mopani	-	-	-	-	320 843 000	-	2 900 000	-	323 743 000	-
Total	79 646 000	-	-	-	320 843 000	-	2 900 000	-	403 389 000	-
Elias Mokoaledi	16 882 000	-	-	-	-	-	-	-	16 882 000	-
Ephraim Mogale	39 480 000	-	-	-	-	-	-	-	39 480 000	-
Tubatse Fetekgomo	28 330 000	-	-	-	-	-	-	-	28 330 000	-
Makhuduthamaga	10 206 000	-	-	-	-	-	-	-	10 206 000	-
Sekhukhune	-	-	-	-	49 425 000	-	3 500 000	-	52 925 000	-
Total	94 898 000	-	-	-	49 425 000	-	3 500 000	-	147 823 000	-
Makhado	37 110 000	-	-	-	-	-	-	-	37 110 000	-
Musina	3 843 000	-	-	-	-	-	-	-	3 843 000	-
Collins Chabane	33 446 000	-	-	-	-	-	-	-	33 446 000	-
Thulamela	33 558 000	-	1 207 000	-	-	-	-	-	34 765 000	-
Vhembe	-	-	-	-	-	-	2 900 000	-	2 900 000	-
Total	107 957 000	-	1 207 000	-	-	-	2 900 000	-	112 064 000	-
Bela bela	20 798 000	-	-	-	-	-	-	-	20 798 000	-
Lephalale	9 953 000	-	-	-	31 226 000	-	-	-	41 179 000	-
Mogalakwena	91 664 000	-	-	-	-	-	-	-	91 664 000	-
Modimolle-Mookgopong	-	-	-	-	38 490 000	-	-	-	38 490 000	-
Thabazimbi	136 000	-	-	-	38 490 000	-	-	-	38 626 000	-
Waterberg	-	-	-	-	-	-	20 666 000	-	20 666 000	-
Total	122 351 000	-	-	-	108 206 000	-	20 666 000	-	251 423 000	-

Source: National Treasury Local Government Database