



PARLIAMENT
OF THE REPUBLIC OF SOUTH AFRICA



PROVINCIAL PROFILES 2025 NCOP PROVINCIAL WEEK

LIMPOPO

**Building Viable Municipalities for
Enhanced Delivery of Basic
Services to Communities.**

November 2025



PROVINCIAL PROFILE: LIMPOPO 2025 NCOP PROVINCIAL WEEK

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PROVINCIAL PROFILE: LIMPOPO 2025 P PROVINCIAL WEEK

1. BACKGROUND

The Limpopo Province is renowned for its rich cultural heritage and is home to one of UNESCO's World Heritage Sites, the Mapungubwe Cultural Landscape. The three most spoken languages in the province are Sepedi, Tshivenda and Xitsonga.¹

Limpopo is also a resource-rich province, with mining of *inter alia* platinum, coal, diamonds and iron ore a major economic activity. In 2025, Limpopo contributed approximately 7.7% to the national GDP. Despite its economic potential, the province faces structural challenges, including high unemployment and limited industrial diversification.² Approximately 51.6% of households in the province are headed by women.



2. GEOGRAPHY³

Limpopo is in the northernmost part of South Africa. It shares borders with Botswana in the west, Zimbabwe in the north and Mozambique in the east, making the province an important gateway to these neighbouring countries, and providing opportunities for fostering cross-border trade and tourism. Limpopo is the fifth-largest province in South Africa, covering an area of approximately 125,754 square kilometers.

Limpopo comprises 22 municipalities and 5 district municipalities (DMs). Capricorn District is home to the provincial capital, Polokwane, and serves as an important administrative and economic hub. Vhembe District is in the far north and is renowned for its natural and cultural heritage, including Mapungubwe National Park and the Limpopo River. Mopani District is known for its predominantly rural population and boasts key tourist attractions such as sections of the iconic Kruger National Park.

Sekhukhune District is largely rural and is known for its robust mining activities, particularly in platinum and chrome. The Waterberg District is renowned for its rich

¹ Sourced from: <https://census.statssa.gov.za/#/province/6/2>

² Limpopo Government (2025). Available at www.limpopo.gov.za

³ Limpopo Development Plan (2025 - 2030)

biodiversity and mineral wealth, including significant coal deposits, as well as eco-tourism and conservation.

3. DEMOGRAPHY⁴

Table 1: Distribution of population, households and average household size by district municipality

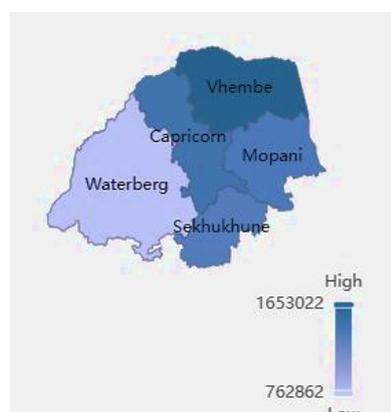
District Municipality	Census 2022		
	Population	Household	Average Household size
Mopani	1 372 873	358 153	3.8
Vhembe	1 653 077	436 959	3.8
Capricorn	1 477 103	427 174	3.4
Waterberg	762 862	248 526	3.1
Sekhukhune	1 336 805	340 753	3.9

- According to the 2022 Census, Limpopo had a population of approximately 6,57 million people.
- Vhembe with a population of 1 653 077 and Capricorn with a population of 1 477 103, were the most populous districts.
- Approximately 96,5% of Limpopo’s population are black African, while Whites constitute only 2,5%, Indians/Asians make up 0.5%, Coloureds represent 0.3% and others, including a growing Shona community, comprise 0.1%.⁵
- Women make up 54.2% of the population, compared to 45.8% for men (partly due to male labour migration to other provinces).
- Approximately 33.1% of people living in the province are under the age of 15 years. This is the second highest ratio in the country, after the Eastern Cape.⁶
- Persons 60 years and older constitute 9.0% of the provincial population.⁷

4. GOVERNANCE

Limpopo province is divided into 27 municipalities, which include five District Municipalities (DMs): (Capricorn, Mopani, Waterberg, Sekhukhune, Vhembe) and 22 Local Municipalities (LMs).

Integrated planning in the province is largely undertaken at municipal level through the municipal Integrated Development Planning (IDP) process where sector departments and government agencies are represented,



Source: Statistics South Africa

⁴ Sourced from Census 2022 data, unless otherwise specified

⁵ Limpopo Development Plan (2025 - 2030)

⁶ Ibid.

⁷ Ibid.

and their plans included in the five-year Integrated Development Plans (IDPs) of respective municipalities.

The following spatial governance directives ensure that district and municipal planning and investment aligns and is consistent with the Limpopo Spatial Development Framework (LSDF):

- Municipal SDFs should be consistent with the LSDF and should include the provisions applying to the nodal network, connective infrastructure network, sensitive and protected areas, and spatial focus areas.
- District-Wide Development Plans should align with the LSDF in all respects and coordinate the relevant implementation of proposals and interventions.
- District and municipal sector plans, especially plans forming part of the municipal IDP reports, should be consistent with the LSDF.
 - Project business plans considered for provincial or grant funding and development applications, should prove alignment to the LSDF spatial priorities and outcomes.
 - The involvement of Traditional Leaders in the spatial planning process is critical.

Status of the Eradication of Pit Latrines

In April 2024, the Limpopo Department of Education reported that it had completed the construction of toilet facilities at 516 (91%) of the 564 schools classified as priority 1 schools with inappropriate sanitation. The remaining 48 schools were still in the design, tender and construction phases.

During 2024, the AG visited 17 schools and found that while new, safer toilets had been built, at 12 schools the **old pit toilets had not been demolished or only partly demolished, continuing to pose a safety risk.**

Source: AGSA (2024a)

Leadership instability

Section 54A of the Municipal Systems Act, 2000 highlights the critical role of the Municipal Manager (MM) in a municipality. As the accounting officer, the MM is responsible for the municipality's financial and administrative operations, ensuring compliance with various regulations and effective service delivery to the community.

The Chief Financial Officer (CFO) is responsible for managing the Budget and Treasury Office, overseeing the municipality's finances, and ensuring compliance with municipal finance management legislation and council policies⁹

Both positions are the pillars of a municipality, as they take accountability for overall performance and provide strategic leadership. Failure to fill these positions results in operational disruptions and later poor service delivery and financial governance

The National Treasury has embedded a compulsory requirement in the annexure to Municipal Finance Management Act (MFMA) Circular No. 86 of 2017, that the positions of both the MM and CFO should not be vacant for more than six months during the financial year.

Several municipalities in Limpopo employed acting MMs and CFOs in 2022 and 2023. In 2022, 11 municipalities (40%) employed acting MMs. In 2023, there was an improvement in addressing MM positions but no improvement in filling vacancies for CFO positions.

5. ECONOMIC PROFILE⁸

Limpopo is a resource-rich province and **contributes approximately 7.7% to the national GDP**. Its economy is primarily driven by the following sectors, including:

Mining is the largest contributor to provincial GDP, accounting for 23% of output in 2023.⁹ Limpopo is rich in Platinum Group Metals, coal, diamonds, chrome, vanadium, and iron ore. Mining beneficiation is a key focus area, with plans to expand into steel manufacturing and platinum-based products.¹⁰

Limpopo is one of South Africa's top agricultural regions. It produces 75% of the country's mangoes, 65% of papayas, 60% of avocados and two-thirds of tomatoes.¹¹ Limpopo is also known for its citrus, bananas, tea, potatoes and timber.

Manufacturing is focused on food and beverage processing, mineral beneficiation and light industrial activities. Manufacturing output has remained stable at around 4% of GDP.¹²

Since Limpopo has 53 state-owned nature conservancies, game farms and eco-tourism ventures, the tourism sector shows significant growth.¹³ Limpopo ranks as South Africa's third-most visited province. Key attractions include the Kruger National Park and Mapungubwe World Heritage Site. The implementation of **the Limpopo Tourism Growth Strategy (LTGS)**, along with targeted events in Villages, Townships, and Small Towns (VTSDs), aims to diversify tourism offerings and promote greater inclusivity. The province has set a target to increase the tourism sector's contribution to GDP to R10 billion from international visitors and R40 billion from domestic tourism.¹⁴

Informal Trade and Public Sector Employment provide substantial employment, especially in rural areas.

In the Second Quarter of 2025, the official unemployment rate: was 35.0% (Q2 2025), while the expanded unemployment rate which includes discouraged job seekers, is believed to be 48.6%.¹⁵ Youth unemployment is particularly severe, while women are also disproportionately affected. Only 36.5% of the working-age population is employed.¹⁶

⁸ Limpopo Provincial Government (2025)

⁹ TIPS (2024).

¹⁰ InvestSA (2025).

¹¹ Limpopo Provincial Government (2025)

¹² TIPS (2024)

¹³ IDCS (2025)

¹⁴ Limpopo Development Plan (2025 - 2030)

¹⁵ SAT (2025)

¹⁶ Daily Sun (2025).

The Labour Force Participation Rate is 54.8%, which indicates that almost half of the population is not actively engaged in the labour market.¹⁷

5. HUMAN SETTLEMENT PROJECTS IN THE PROVINCE¹⁸

According to Census 2022 data, most households (95.3%) live in formal structures, followed by informal structures (2.5%) and traditional dwellings (2.2%). Limpopo boasts the highest proportion of formal dwellings per household.

However, about 15.5% of households reported inferior quality of state-subsidised housing structures, 6.5% of which complained about weak wall structures and 9.0% of poor roof structures.

The province hosts a total of 11 Priority Human Settlements and Housing Development Areas (PHSDAs) distributed across five districts. The following 8 municipalities are being highlighted: Tzaneen and Giyani in Mopani, Lephalale and Thabazimbi in Waterberg, Polokwane in Capricorn, Thulamela, Musina, and Makhado in Vhembe, and Fetakgomo Tubatse in Sekhukhune.

Limpopo is home to a total of 82 informal settlements, of which 17 fall within the declared PHSHDAs. These settlements are distributed across key development areas, including Fetakgomo-Tubatse, Giyani, Northam, Lephalale/Marapong, Polokwane Central Business District (CBD) and surrounds, and others.

Polokwane CBD and surrounds have the highest concentration, with 5 informal settlements. This data highlights the need for targeted interventions in these areas to address informal settlement challenges and promote sustainable development.

The province is implementing three catalytic projects, namely, Marapong CRU, Altoostyd, and Bendor Extension 100 aimed at delivering a combined total of 6,675 housing units. 158 units in Bendor have been completed targeting middle-income groups. In Marapong CRU, 503 foundations, 480 wall plates, 419 roofed units have been completed.

Common challenges identified in human settlements development include:

- Persistent spatial inequalities and injustices, which exacerbate socio-economic disparities.
- Rural areas face 107 inadequate land ownership, limiting security of tenure, growth and equity.

¹⁷ Daily Sun (2025).

¹⁸ Limpopo Development Plan (2025 - 2030)

- Illegal occupation of RDP housing units remains a pressing issue, hindering efforts to address housing backlogs and achieve universal housing coverage.
- The lack of available serviced land for service delivery due to the rural nature of the province, hampers human settlements development.
- Overlapping laws that have not been repealed by the Spatial Planning and Land Use Management Act 16 of 2013 (SPLUMA) create regulatory complexities and delays.

6. ROADS AND TRANSPORT INFRASTRUCTURE IN THE PROVINCE¹⁹

Limpopo's vast road network spans 19.884 km of which 6.697 km is paved, and 13,186 km remain unpaved or gravel. Road conditions vary, with a significant portion requiring maintenance or upgrades to improve accessibility and mobility within the province. This presents a **severe bottleneck in rural-urban connectivity and directly impacts accessibility, operations, competitiveness, safety and security in the sectors of the economy**. With limited annual budget allocation, the province faces a daunting task of upgrading gravel roads to tar.

National roads are managed and operated by the South African National Roads Agency (SANRAL), except for some sections of the N1 which is operated by Bakwena on a concession. SANRAL has a programme for the construction and upgrading of several roads under their custodianship in the province.

Provincial roads are managed by the Roads Agency Limpopo (RAL). RAL continues with the identification of unpaved priority roads. Top on the waiting list for paved roads is Waterberg with 77% of its roads still to be paved. Second is Capricorn district at 71%, followed by Vhembe at 63%, Mopani at 53% and Sekhukhune at 52%.

Local roads (including district roads and urban streets comprising of the district collector, distributor and access roads) are managed by district municipalities and local municipalities.

Regarding **inter-governmental cooperation on roads infrastructure**, the National Department of Public Works and Infrastructure, in collaboration with the South African National Defence Force (SANDF) and the Limpopo Department of Public Works, Roads and Infrastructure, is progressing with the implementation of 17 planned "**Welisizwe**" **bridges**. This initiative is progressing well, with four bridges currently at an implementation phase, while the remaining 13 are scheduled for construction in 2025/26. All the bridges in this programme will be constructed by the SANDF, contributing significantly to improving connectivity and accessibility within the province.

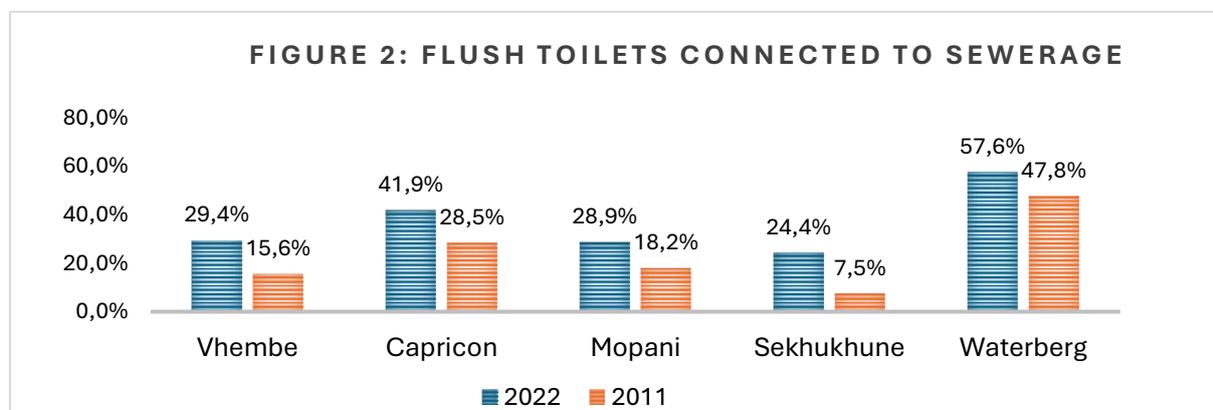
¹⁹ Limpopo Development Plan (2025 - 2030)

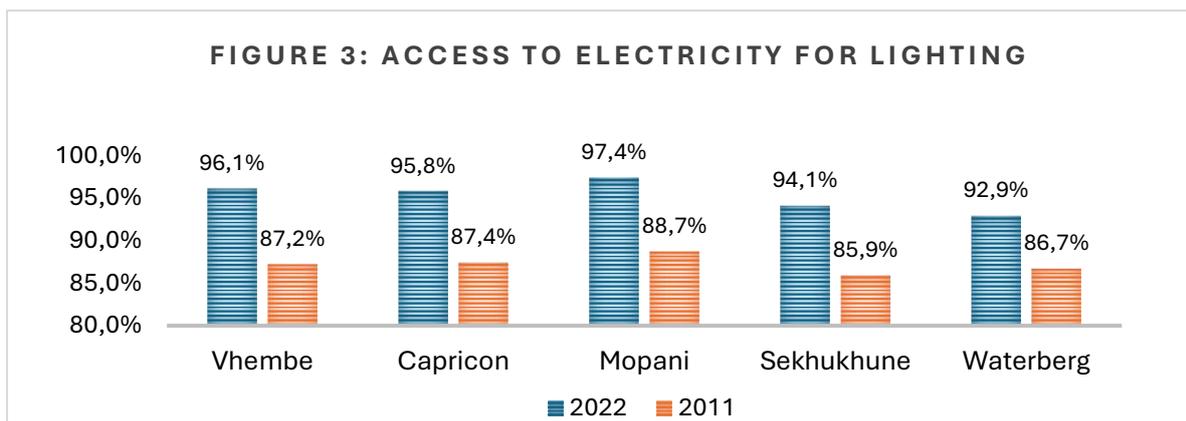
Fruitful engagements with the national Department of Transport have resulted in critical road networks in the province being handed over to SANRAL. The Minister of Transport has gazetted roads, totalling 613.27 km, for transfer to SANRAL. This paves the way for critical maintenance activities on major provincial roads, which SANRAL will maintain on behalf of the province as traffic volumes on these roads increase. This intervention enables the national government to invest in the maintenance of roads in Limpopo, helping to alleviate the province's budget constraints.

7. BASIC SERVICES

By 2022, slightly less than a third of households (31.4%) in the province had access to piped water inside the dwelling. Access to piped water increased from a low of 18.4% in 2011.

The Waterberg DM has the highest access to piped water inside the dwelling, although this remains below 50% of households in the districts. While access to piped water increased across all districts since 2011, the proportion of households with access remains relatively low (see figure below). By 2022, just over one-third of households in the Limpopo province (35.2%) had access to flush toilets, which increased from 21.9% in 2011. Sekhukhune and Mopani DMs recorded the lowest access to flushed toilets at 24.40% and 28.9% respectively.





Access to electricity for lightening is significantly higher than water-related services as indicated in the previous section. Access increased to 95.5% by 2022, from 87.3% in 2011. The highest use of electricity for lighting was recorded in Mopani (97.4%).

Free Basic Services

Between 2022 and 2023 there was an increase in the number of indigent households identified by municipalities in the province. 165,677 households were identified in 2022, and 174,681 households by 2023. The number of identified indigent households rose by 5.4%, indicating either broader municipal reach or increasing poverty levels.

Free water services (6 kilolitres per household): In 2022 10 municipalities provided this service.²⁰ This included 107 096 households in 2022 and 121 223 households in 2023, which is an increase of 13.2% households.

Free electricity services (50 kWh per household): There were no changes in the provision of this specific service, 20 municipalities provided the service in 2022 and 2023. This included 66 671 households in 2022 and 68 214 households in 2023, indicating a modest increase of 2.3% households.

Sewerage and sanitation (Below R50): The province moved from only one municipality providing the service in 2022 to two municipalities in 2023. An increase of 14.9% households was recorded in the indigent support, with 44 779 households in 2022 and 51 437 households in 2023 receiving the support.

Waste management (Below R50): For both 2022 and 2023, two municipalities in the province provided the service. A 26.9% increase in indigent households for solid waste services was recorded. In 2022, 26 901 households were registered, and by 2023, this number increased to 34 144.

- **Access to piped water:** By 2024, about 62.9% of households had access to piped water (either inside the dwelling, the yard or shared tap). The proportion of households

²⁰ The Citizen

has declined incrementally since 2010 when 84.4% of households reported access to piped water.

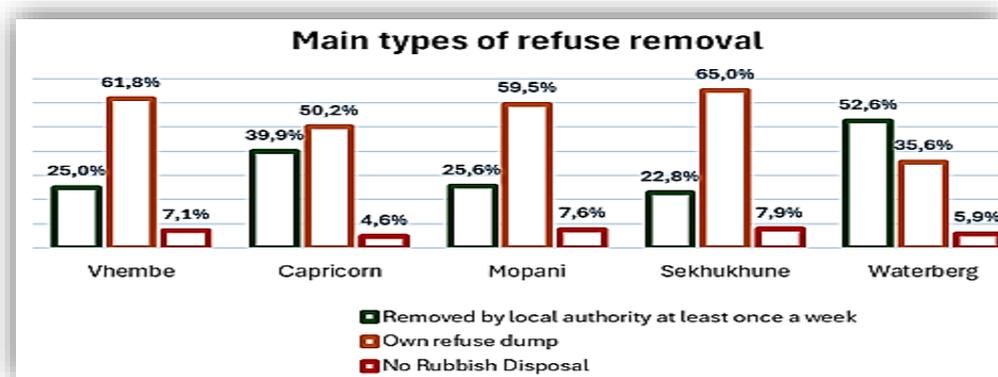
- **Water collection:** Almost one third of households (62%) without piped water inside either their dwelling or yard reported that water collection takes less than 30 minutes, while 17.5% of households reported between 31-60 minutes. For 4.9% of households, collection took longer than an hour.
- **Water interruptions:** 26% of households experience weekly water interruptions, 23.9% a few times per month, and 4.8% at least once per month. 52% of households reported that interruptions lasted for at least two consecutive days.
- **Water quality:** The bulk of households (90.8%) reported that the water supply was safe to consume. Limpopo province reported the highest trust in water quality across the nine provinces.
- **Improved sanitation:** This refers to flush toilets connected to a public sewerage system or a septic tank, or a pit toilet with a ventilation pipe. The proportion of households with access to improved sanitation increased markedly from 26.9% in 2002 to 62.2% by 2024. However, this remains the lowest rate in the country. Improved sanitation can be broken down to flush toilets (30.7%) and pit latrine/toilet with a ventilation pipe (31.5%).
- **Sub-standard toilet facilities:** More than one third of households (36.5%) across the province rely on pit latrines; the highest proportion of all nine provinces.
- **Pit latrine usage per district:** The highest proportion of pit latrines was reported for the Sekhukhune District Municipality, i.e. 68.4% of households. The Waterberg District Municipality recorded the lowest pit latrine usage (37.2%), but this is still more than a third of all households in the district.

Electricity

Limpopo has the highest proportion of households connected to mains electricity, i.e. 96.6% mains electricity is provided by the municipality or by ESKOM and exclude sources such as generators and solar panels. The primary source of energy for cooking is electricity (69.9%), while more than a third of households rely on wood as a source of energy.

More than a quarter (26.5%) of households reported daily electricity outages during the week prior to the survey, while 4.6% reported between five to six days.

Refuse removal



Only about a quarter of households (25.3%) have refuse that is removed on a weekly basis, but this occurs mainly in urban communities. In rural areas of the province, weekly refuse removal in the province is limited to about 8.5% of all households. **The majority of households (79.2%) of households in rural areas discard refuse themselves without a designated dumping site. Limpopo province is the worst performing of all provinces with respect to refuse removal.**

8. SERVICE DELIVERY²¹

The impending implementation of the geographic service area model and the construction of the Limpopo Central and Academic hospital will stabilise the service delivery platform and strengthen the provision of health services in the province.²²

Following the conclusion of the Komape case on 17 September 2021, the Limpopo Department of Education (DOE), developed a comprehensive plan aimed at eradicating pit latrines in schools and improving overall school sanitation. Schools were categorised into three priorities based on the condition of their sanitation facilities as follows:

- Priority 1: Schools with inappropriate sanitation, that is, using only pit latrines
- Priority 2: Schools with decent but non-compliant sanitation and still have some pit latrines that should be demolished
- Priority 3: Schools with compliant sanitation but in need of infrastructure maintenance.

According to the Section 48 Consolidated Local Government Performance Report for the 2020/2021 financial year, Limpopo reported that the key challenges that placed its service delivery at risk were electricity and water losses, as well as infrastructure backlogs.

²¹ Limpopo Development Plan (2025 - 2030)

²² Limpopo Development Plan (2025 - 2030)

Electricity and water losses owing to **ageing infrastructure, vandalism and illegal connections** were experienced across all municipalities in the province²³. The infrastructure **backlogs in the province are mainly with respect to critical water infrastructure, pit latrines in some schools, dilapidated health facilities, and poor road conditions**. Challenges were experienced in the spending of conditional grants on infrastructure projects because of delays in procurement and the lack of capacity of service providers to deliver infrastructure timeously²⁴.

Additionally, the AG reported that **inadequate project supervision** and poor consequence management for the officials responsible for overseeing these projects contributed to infrastructure projects not completed on time²⁵.

Water infrastructure delays, specifically in the following district municipalities:

Sekhukhune District Municipality: Three reservoirs intended for completion in 2021 remained incomplete. Very little progress was made during 2023/24, despite the municipality spending 97% of the project's total budget of R63.24 million.

Capricorn District Municipality: In 2023, the AG reported that the Polokwane regional wastewater treatment plant project was significantly delayed and had exceeded its budget. By 2024, it was found that the project was still incomplete. Management's failure to implement the AG's recommendations resulted in incurred standing-time payments of R2.20 million owing to poor planning, budgeting and coordination.

Source: AGSA (2024b)

Limpopo is at a crucial stage in its development trajectory, leveraging investment in infrastructure as a transformative tool to foster economic growth, reduce inequalities and improve the quality of life for its citizens. Over the past Medium-Term Expenditure Framework (MTEF), the province has committed an average of R7 billion annually toward infrastructure projects.²⁶

6. INFRASTRUCTURE FINANCING AND AUDIT OUTCOMES

Audit outcomes of municipalities, to a degree, reflect the quality of financial management and the financial health of a municipality. The Auditor-General (AG) of South Africa recently published the 2023/24 Municipal Financial Management Act (MFMA) Consolidated General

²³ RSA (2024), p. 143; National Treasury (2025).

²⁴ Ibid.

²⁵ AGSA (2024b), p.197.

²⁶ Limpopo Development Plan (2025 - 2030)

Report and reports that the audit outcomes for most of the Limpopo municipalities remain stagnant.

Only four out of a total of 27 Limpopo municipalities improved their audit opinions in 2023/24 from the previous year:

- **Capricorn District Municipality (DM) and Waterberg District Municipality** received clean audit opinions (i.e. unqualified audit opinion without findings) for 2023/24, improving from the unqualified audit opinion with findings in the previous year.
- **Mogalakwena Intermediate City Municipality (ICM)** improved from a qualified audit opinion with findings in the previous year to an unqualified audit opinion with findings in 2023/24.
- **Modimolle–Mookgophong Local Municipality (LM)** improved from an adverse audit opinion in the previous financial year to a qualified audit opinion with findings in 2023/24.

Audit opinions worsened in respect of the following four municipalities:

- **Collins Chabane LM** audit opinion regressed from an unqualified audit opinion with findings to a qualified audit opinion with findings for 2023/24.
- **Elias Motsoaledi LM** audit opinion regressed from an unqualified audit opinion with findings to a qualified audit opinion with findings for 2023/24.
- **Thulamela ICM** audit opinion regressed from an unqualified audit opinion with findings to a qualified audit opinion with findings for 2023/24.
- **Thabazimbi LM** audit opinion regressed from a qualified audit opinion with findings to a disclaimed audit opinion for 2023/24. The AG reports that this regression is due to political infighting, which led to significant instability in the administration. The Provincial Government has since placed Thabazimbi LM under intervention.

The AG reports that of the 27 Limpopo municipalities, a total of 25 municipalities (93%) had material misstatements in their submitted financial statements, and 14 municipalities (52%) relied on the audit process to eventually produce good-quality financial statements.

All municipalities used financial reporting consultants to cover the lack of skills and/ or vacancies in their Finance Units and collectively spent R278.12 million on consultants. Despite this expense, 20 municipalities (74%) submitted financial statements with material misstatements that fell within the scope of the work performed by consultants.

Table 2 below, illustrates the Limpopo municipal audit outcomes of the past five years. It shows the stagnation of audit outcomes with municipalities either remaining in the unqualified audit

opinion with findings category or the qualified audit opinion with findings category for a period of three to five years.

Table 2: Five-year audit trends²⁷- Limpopo Municipalities

Number	Auditee	Municipal Type	District	2019/20	2020/21	2021/22	2022/23	2023/24	Change (2022/23-2023/24)
6	Capricorn District	DM	Capricorn	Unqualified without findings	Unqualified with findings	Unqualified without findings	Unqualified with findings	Unqualified without findings	Improved
7	Waterberg District	DM	Waterberg	Unqualified with findings	Unqualified without findings	Unqualified without findings	Unqualified with findings	Unqualified without findings	Improved
114	Ephraim Mogale	LM	Sekhukhune	Unqualified with findings	Unqualified with findings	Qualified with findings	Unqualified with findings	Unqualified with findings	Retained
115	Fetakgomo Tubatse	ICM	Sekhukhune	Qualified with findings	Unqualified with findings	Qualified with findings	Unqualified with findings	Unqualified with findings	Retained
116	Greater Giyani	ICM	Mopani	Unqualified with findings	Qualified with findings	Unqualified with findings	Unqualified with findings	Unqualified with findings	Retained
117	Greater Letaba	LM	Mopani	Unqualified with findings	Unqualified with findings	Unqualified with findings	Unqualified with findings	Unqualified with findings	Retained
118	Greater Tzaneen	ICM	Mopani	Unqualified with findings	Unqualified with findings	Unqualified with findings	Unqualified with findings	Unqualified with findings	Retained
119	Lepelle Nkumpi	LM	Capricorn	Unqualified with findings	Unqualified with findings	Qualified with findings	Unqualified with findings	Unqualified with findings	Retained
120	Lephalale	ICM	Waterberg	Unqualified with findings	Unqualified with findings	Unqualified with findings	Unqualified with findings	Unqualified with findings	Retained
121	Makhado	ICM	Vhembe	Unqualified with findings	Unqualified with findings	Unqualified with findings	Unqualified with findings	Unqualified with findings	Retained
122	Makhudutamaga	LM	Sekhukhune	Unqualified with findings	Unqualified with findings	Unqualified with findings	Unqualified with findings	Unqualified with findings	Retained
123	Maruleng	LM	Mopani	Unqualified with findings	Unqualified with findings	Unqualified with findings	Unqualified with findings	Unqualified with findings	Retained
124	Mogalakwena	ICM	Waterberg	Adverse	Qualified with findings	Qualified with findings	Qualified with findings	Unqualified with findings	Improved
125	Molemole	LM	Capricorn	Unqualified with findings	Unqualified with findings	Unqualified with findings	Unqualified with findings	Unqualified with findings	Retained
126	Musina	LM	Vhembe	Unqualified with findings	Unqualified with findings	Qualified with findings	Unqualified with findings	Unqualified with findings	Retained
127	Polokwane	ICM	Capricorn	Qualified with findings	Qualified with findings	Unqualified with findings	Unqualified with findings	Unqualified with findings	Retained
166	Mopani District	DM	Mopani	Qualified with findings	Disclaimer	Disclaimer	Qualified with findings	Qualified with findings	Retained
167	Sekhukhune District	DM	Sekhukhune	Qualified with findings	Qualified with findings	Qualified with findings	Qualified with findings	Qualified with findings	Retained
168	Vhembe District	DM	Vhembe	Qualified with findings	Qualified with findings	Qualified with findings	Qualified with findings	Qualified with findings	Retained
197	Ba-Phalaborwa	ICM	Mopani	Qualified with findings	Qualified with findings	Qualified with findings	Qualified with findings	Qualified with findings	Retained
198	Bela-Bela	LM	Waterberg	Qualified with findings	Disclaimer	Qualified with findings	Qualified with findings	Qualified with findings	Retained
199	Blouberg	LM	Capricorn	Unqualified with findings	Unqualified with findings	Unqualified with findings	Qualified with findings	Qualified with findings	Retained
200	Collins Chabane	LM	Vhembe	Unqualified with findings	Unqualified with findings	Unqualified with findings	Unqualified with findings	Unqualified with findings	Regressed
201	Elias Motsoaledi	LM	Sekhukhune	Qualified with findings	Unqualified with findings	Unqualified with findings	Unqualified with findings	Qualified with findings	Regressed
202	Modimolle-Mookgophong	LM	Waterberg	Qualified with findings	Qualified with findings	Qualified with findings	Adverse	Qualified with findings	Improved
203	Thulamela	ICM	Vhembe	Unqualified with findings	Unqualified with findings	Unqualified with findings	Unqualified with findings	Qualified with findings	Regressed
256	Thabazimbi	LM	Waterberg	Qualified with findings	Qualified with findings	Qualified with findings	Qualified with findings	Disclaimer	Regressed

Source: Auditor-General of South Africa (2025)

The municipal audit outcomes for the past five years for Limpopo shows that several municipalities have retained their unqualified audit opinions with findings and have been unable to progress towards a clean audit opinion; or have retained a qualified audit opinion with findings category for the past five years. The inability by these municipalities to progress to a clean audit opinion is **indicative that the implementation of the Audit Action Plans are not effective, and that prior-year findings and the root causes thereof are not being appropriately addressed.**

The Municipal Finance Management Act 56 of 2003 (MFMA), prohibits municipalities from incurring the following expenditure:

²⁷ DM refers to District Municipality; LM refers to Local Municipality and ICM refer to Intermediate City Municipality.

- Unauthorised Expenditure refers to spending that is over budget or not used for the intended purpose.
- Irregular Expenditure refers to spending that is not compliant with applicable legislation and procedures.
- Fruitless and Wasteful Expenditure refers to pointless spending that could have been avoided, such as, incurring penalty payments.

Unauthorised Expenditure

In 2023/24, Local Government across South Africa incurred a total of R30.6 billion in unauthorised expenditure compared to the R22.5 billion incurred in 2022/23. This constitutes an increase of R8.1 billion or 35.7% in unauthorised expenditure from the R22.5 billion reported in 2022/23.

Limpopo municipalities incurred a total of R2.2 billion in unauthorised expenditure in 2023/24 compared to R2.8 billion incurred in the previous financial year. The R2.2 billion in unauthorised expenditure incurred by Limpopo municipalities account for 7.2 % of the total R30.6 billion incurred by Local Government in 2023/24. The AG reports that **the incurrence of unauthorised expenditure was due to low estimates of non-cash items during the budgeting process** at 12 of the 16 municipalities (i.e., 75%) that incurred unauthorised expenditure.

Polokwane ICM accounts for the largest Rand value in unauthorised expenditure in 2023/24 at R932.1 million or 42.6% of the R2.2 billion incurred by Limpopo municipalities. This is followed by Mopani DM that incurred unauthorised expenditure of R422.7 million (or 19.3%) and Fetakgomo Tubatse ICM at R275.7 million (or 12.6%) unauthorised expenditure for 2023/24, see Table 3 below. Combined, these three municipalities account for nearly two-thirds (i.e., 74.5%) of the unauthorised expenditure incurred by Limpopo municipalities in 2023/24.

Note: The figures quoted in Tables 3, 4 and 5 refer to amounts that were disclosed in the 2023/24 audit process and therefore excludes outstanding audits and amounts yet to be uncovered. The green-shaded blocks in the sixth column of Table 3, 4 and 5 indicate an improvement, that is, the Rand value of unauthorised/ irregular/ fruitless and wasteful expenditure incurred by the municipality declined in 2023/24, when compared to the previous financial year.

Table 3: Unauthorised Expenditure - Limpopo municipalities

Number	Municipality	Type	District	2022/23	2023/24	
				Unauthorised Exp (R'm)	Unauthorised Exp (R'm)	Percentage share of Total Limpopo municipalities
127	Polokwane	ICM	Capricorn	1 040.6	932.1	42.6%
166	Mopani District	DM	Mopani	588.7	422.7	19.3%
115	Fetakgomo Tubatse	ICM	Sekhukhune	224.9	275.7	12.6%
200	Collins Chabane	LM	Vhembe	85.7	86.3	3.9%
197	Ba-Phalaborwa	ICM	Mopani		84.8	3.9%
117	Greater Letaba	LM	Mopani	33.1	83.3	3.8%
257	Thabazimbi	LM	Waterberg	26.3	60.0	2.7%
198	Bela-Bela	LM	Waterberg	35.1	58.4	2.7%
202	Modimolle-Mookgophong	LM	Waterberg	132.9	49.7	2.3%
120	Lephalale	ICM	Waterberg		42.7	1.9%
122	Makhudutamaga	LM	Sekhukhune	23.0	30.5	1.4%
167	Sekhukhune District	DM	Sekhukhune		21.7	1.0%
125	Molemole	LM	Capricorn	11.1	18.2	0.8%
123	Maruleng	LM	Mopani	4.4	14.1	0.6%
126	Musina	LM	Vhembe		8.7	0.4%
203	Thulamela	ICM	Vhembe		1.0	0.0%
6	Capricorn District	DM	Capricorn			0.0%
7	Waterberg District	DM	Waterberg			0.0%
114	Ephraim Mogale	LM	Sekhukhune			0.0%
116	Greater Giyani	ICM	Mopani	118.9		0.0%
118	Greater Tzaneen	ICM	Mopani	19.9		0.0%
119	Lepelle Nkumpi	LM	Capricorn	3.5		0.0%
121	Makhado	ICM	Vhembe			0.0%
124	Mogalakwena	ICM	Waterberg	228.2		0.0%
168	Vhembe District	DM	Vhembe	190.0		0.0%
199	Blouberg	LM	Capricorn			0.0%
201	Elias Motsoaledi	LM	Sekhukhune			0.0%
Total for Limpopo municipalities				2 766.3	2 189.9	100.0%
Total for all municipalities				22 544.6	30 602.8	7.2%

Source: Auditor-General of South Africa (2024-2025a).

Irregular Expenditure

Across South Africa, Local Government incurred a total of R28.5 billion in irregular expenditure in 2023/24 when compared to the R27.0 billion incurred in 2022/23. This constitutes an increase of R1.5 billion or 5.6 % in irregular expenditure from the R27.0 billion reported in the previous financial year.

Limpopo municipalities incurred a total of R2.0 billion in irregular expenditure in 2023/24 compared to R2.1 billion incurred in the previous financial year. The R2.0 billion in irregular expenditure incurred by Limpopo municipalities account for 7.1% of the R28.5 billion incurred by Local Government in 2023/24, see Table 4 below.

Mogalakwena ICM accounts for the largest Rand value in irregular expenditure in 2023/24 at R650.6 million or 32.1% of the R2.0 billion incurred by Limpopo municipalities. This is followed by Polokwane ICM that incurred irregular expenditure of R432.5 million (or 21.4%) and Capricorn DM at R214.5 million (or 10.6%) irregular expenditure for 2023/24. Together these three municipalities account for 64.1% of the irregular expenditure incurred by Limpopo municipalities in 2023/24.

The AG reports that non-compliance with procurement and contract management legislation resulted in irregular expenditure of R2.0 billion, mainly due to procurement processes not followed. The continued disregard for procurement prescripts by municipalities erodes transparency and institutional integrity.

Table 4: Irregular Expenditure - Limpopo Municipalities

Number	Municipality	Type	District	2022/23	2023/24	
				Irregular Exp (R'm)	Irregular Exp (R'm)	Percentage share of Total Limpopo municipalities
124	Mogalakwena	ICM	Waterberg	544.30	650.60	32.1%
127	Polokwane	ICM	Capricorn	255.80	432.50	21.4%
6	Capricorn District	DM	Capricorn	193.00	214.50	10.6%
168	Vhembe District	DM	Vhembe	92.70	117.70	5.8%
118	Greater Tzaneen	ICM	Mopani	114.60	98.50	4.9%
167	Sekhukhune District	DM	Sekhukhune	100.40	93.90	4.6%
119	Lepelle Nkumpi	LM	Capricorn	72.60	56.10	2.8%
201	Elias Motsoaledi	LM	Sekhukhune	75.90	52.00	2.6%
115	Fetakgomo Tubatse	ICM	Sekhukhune	50.90	46.90	2.3%
199	Blouberg	LM	Capricorn	4.70	34.70	1.7%
200	Collins Chabane	LM	Vhembe	5.70	32.80	1.6%
202	Modimolle-Mookgophong	LM	Waterberg	78.10	27.10	1.3%
198	Bela-Bela	LM	Waterberg	67.50	26.50	1.3%
114	Ephraim Mogale	LM	Sekhukhune	56.40	23.10	1.1%
257	Thabazimbi	LM	Waterberg	40.60	22.70	1.1%
126	Musina	LM	Vhembe	33.30	22.60	1.1%
197	Ba-Phalaborwa	ICM	Mopani	22.00	20.90	1.0%
203	Thulamela	ICM	Vhembe	35.20	17.00	0.8%
123	Maruleng	LM	Mopani	37.80	13.30	0.7%
116	Greater Giyani	ICM	Mopani	14.40	8.00	0.4%
166	Mopani District	DM	Mopani	164.90	7.70	0.4%
117	Greater Letaba	LM	Mopani	18.30	3.90	0.2%
122	Makhudutamaga	LM	Sekhukhune	6.70	1.50	0.1%
121	Makhado	ICM	Vhembe	0.69	0.55	0.0%
120	Lephalale	ICM	Waterberg	5.30	0.29	0.0%
7	Waterberg District	DM	Waterberg			0.0%
125	Molemole	LM	Capricorn	4.00		0.0%
Total for Limpopo municipalities				2 095.79	2 025.34	100.0%
Total for all municipalities				27 001.40	28 522.43	7.1%

Source: Auditor-General of South Africa (2024-2025a)

Fruitless and Wasteful Expenditure

A total of R4.5 billion in fruitless and wasteful expenditure was incurred by Local Government across South Africa in 2023/24, when compared to the R6.7 billion incurred in the previous financial year. This constitutes a decrease of R2.2 billion or 32.7% in fruitless and wasteful expenditure from the R6.7 billion reported in 2022/23.

- Limpopo municipalities incurred a total of R149.4 million in fruitless and wasteful expenditure in 2023/24, compared to the R230.8 million incurred in the previous financial year. Fruitless and wasteful expenditure incurred by Limpopo municipalities accounted for 3.3 % of the R4.5 billion incurred by Local Government in 2023/24.

Table 5: Fruitless and Wasteful Expenditure - Limpopo municipalities

Number	Municipality	Type	District	2022/23	2023/24	
				Fruitless and Wasteful Exp (R'm)	Fruitless and Wasteful Exp (R'm)	Percentage share of Total Limpopo municipalities
166	Mopani District	DM	Mopani	78.90	63.70	42.6%
202	Modimolle-Mookgophong	LM	Waterberg	84.60	44.40	29.7%
197	Ba-Phalaborwa	ICM	Mopani	0.18	7.20	4.8%
124	Mogalakwena	ICM	Waterberg	5.20	6.80	4.6%
127	Polokwane	ICM	Capricorn		6.10	4.1%
257	Thabazimbi	LM	Waterberg	14.30	6.10	4.1%
118	Greater Tzaneen	ICM	Mopani	13.40	5.70	3.8%
116	Greater Giyani	ICM	Mopani	0.29	3.10	2.1%
200	Collins Chabane	LM	Vhembe	0.36	1.70	1.1%
126	Musina	LM	Vhembe		1.50	1.0%
121	Makhado	ICM	Vhembe	0.26	0.92	0.6%
167	Sekhukhune District	DM	Sekhukhune	15.70	0.80	0.5%
203	Thulamela	ICM	Vhembe	3.00	0.37	0.2%
168	Vhembe District	DM	Vhembe	2.60	0.31	0.2%
201	Elias Motsoaledi	LM	Sekhukhune	1.90	0.25	0.2%
198	Bela-Bela	LM	Waterberg	4.50	0.21	0.1%
117	Greater Letaba	LM	Mopani	0.60	0.11	0.1%
6	Capricorn District	DM	Capricorn	4.10	0.06	0.0%
120	Lephalale	ICM	Waterberg	0.001	0.03	0.0%
114	Ephraim Mogale	LM	Sekhukhune	0.02	0.02	0.0%
123	Maruleng	LM	Mopani	0.12	0.02	0.0%
7	Waterberg District	DM	Waterberg			0.0%
115	Fetakgomo Tubatse	ICM	Sekhukhune	0.71		0.0%
119	Lepelle Nkumpi	LM	Capricorn	0.04		0.0%
122	Makhudutamaga	LM	Sekhukhune			0.0%
125	Molemole	LM	Capricorn	0.002		0.0%
199	Blouberg	LM	Capricorn			0.0%
Total for Limpopo municipalities				230.78	149.40	100.0%
Total for all municipalities				6 714.49	4 516.55	3.3%

Source: Auditor-General of South Africa (2024-2025a).

Mopani DM accounts for the largest Rand value in fruitless and wasteful expenditure in 2023/24 at R63.7 million or 42.6% of the R149.4 million incurred by Limpopo municipalities.

This is followed by Modimolle–Mookgophong LM that incurred fruitless and wasteful expenditure of R44.4 million (or 29.7%) and Ba-Phalaborwa ICM at R7.2 million (or 4.8%) unauthorised expenditure for 2023/24. Together these three municipalities account for more than two-thirds (77.1%) of the fruitless and wasteful expenditure incurred by Limpopo municipalities in 2023/24, see Table 5 above.

Financial health status and related challenges

The financial health of Limpopo municipalities is under pressure. This is exacerbated by most municipalities struggling to collect revenue and pay its creditors on time. The AG reported that four Municipalities in the Province (15%) disclosed uncertainty regarding their “going concern” status in 2023/24.

Three local municipalities (Bela-Bela LM, Modimolle-Mookgophong LM and Thabazimbi LM) that owe Eskom a combined amount of R454 million, are at risk of being removed from the Eskom Debt-Relief Programme due to failure to adhere to the programme conditions due to poor revenue collection.

The AG also reported that 10 auditees, that is two more than the previous financial year, adopted unfunded budgets because of poor budgetary processes, such as, unrealistic assumptions and inadequate budget reviews.

In conclusion, if the issue of the adoption of unfunded budgets and poor revenue collection are not addressed, municipalities will not be able to sustain their operations and achieve key service delivery priorities, such as, investing and maintenance of municipal infrastructure to deliver reliable water, electricity and sanitation services of the required quality.

The AG emphasised the critical importance of role players in the accountability ecosystem such as Internal Audit, Audit Committees, Municipal Public Accounts Committees (MPACs) and Department of Cooperative Governance and Traditional Affairs (COGTA) to work together in addressing the root causes of repeat findings and to take remedial action where repeat findings persist. The Premier of the Limpopo Province has committed to strengthen governance and improve service delivery by focusing on local municipalities, which will directly benefit the people of the province.

Audit outcomes

Table 7: Audit outcomes of LIM provincial departments

	2023/24	2022/23	2021/22	2020/21	2019/20
Education	Qualified	Qualified	Qualified	Qualified	Qualified
Health	Unqualified with findings	Qualified	Qualified	Qualified	Unqualified with findings
Social Dev	Qualified	Unqualified with findings	Unqualified with findings	Unqualified with findings	Unqualified with findings
Human Sett	Unqualified with findings	Unqualified with findings	Unqualified with findings	Unqualified with findings	Unqualified with findings
Transport and Community Safety	Unqualified with findings	Unqualified with findings	Unqualified with findings	Unqualified with no findings	Unqualified with no findings
Public Works, Roads and Infrastructure	Qualified	Qualified	Unqualified with findings	Unqualified with findings	Unqualified with findings

The Limpopo Department of Education received qualified audit opinion consistently over the five-year period with no improvements. The Department of Human Settlement and the Department of Transport are better performers although the latter received clean audits for two years prior to 2021 and regressed to an unqualified with findings. The Department of Public Works, Roads and Infrastructure also showed a regression from unqualified with findings to a qualified audit in 2022/23 and 2023/24.

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