



**LIMPOPO**  
PROVINCIAL GOVERNMENT  
REPUBLIC OF SOUTH AFRICA

**PROVINCIAL TREASURY**

Enq: SE Tema

Ref: 12/1/6

To: All Municipal Managers

Cc: All Chief Financial Officers:

Cc: All section 56 managers, Risk Officers and Head of Internal Audit

**MUNICIPAL FINANCE MANAGEMENT ACT NO. 56 OF 2003: IN-YEAR-MONITORING:  
SECTION 71 (6) REPORTING: JUNE 2015**

In terms of section 71(6) of the MFMA, the Provincial Treasury must by no later than 22 working days after the end of each month submit to the National Treasury a consolidated statement in the prescribed format on the state of the municipalities' budgets, per municipality and per municipal entity.

Attached please find the Limpopo Province section 71(6) consolidated statements and narratives as at 30 June 2015. This report is consolidated into the provincial report and submitted to National Treasury.

Kind regards,

Pratt G CA (SA)

Head of Department

Date: 12/10/2015



# LIMPOPO

PROVINCIAL GOVERNMENT  
REPUBLIC OF SOUTH AFRICA

## PROVINCIAL TREASURY

**Consolidated MFMA S71 Report (Monthly Budget Statements)  
As at 30 June 2015**

## **Disclaimer**

*This report contains information in summary form and is therefore intended for general guidance only. It is not intended to be a substitute for detailed research or the exercise of professional judgment. Limpopo Provincial Treasury hereby disclaims any and all responsibility for any loss, injury, damages, or expense directly or indirectly arising out of or relating to the use or reliance on this publication or the material contained therein. This report has been prepared for Capricorn, Mopani, Sekhukhune, Vhembe and Waterberg Districts and their local Municipalities, Limpopo Legislature, Provincial and National Treasuries. Provincial Treasury does not accept responsibility to any other party to whom it may be shown, or who on their own volition, may decide to rely on it. This report has been compiled based on preliminary information obtained from the National Treasury Local Government Database. The information provided, accounting records or financial statements of the municipalities have not been audited and accordingly the Limpopo Provincial Treasury can express no assurances thereon. This publication is in compliance with, amongst others, Section 71 of the Municipal Finance Management Act No. 56 of 2003, and is not to be used for any other purpose.*

*All information in this report is based on the Section 71 MFMA reports that each Municipal Manager and Chief Financial Officer was required to submit to National Treasury. Therefore, any queries on the budget, revenue or expenditure figures reflected in the report must be referred to the relevant Municipal Manager or Chief Financial Officer.*

*This report may not be copied in whole or in part without the written consent of the Limpopo Provincial Treasury.*

## TABLE OF CONTENTS

1. INTRODUCTION.....	4
2. BACKGROUND.....	4
3. METHODOLOGY AND APPROACH .....	4
4. PROVINCIAL OVERVIEW .....	5
4.1. OPERATING REVENUE AND EXPENDITURE .....	5
4.2. CAPITAL SOURCE OF FINANCE AND EXPENDITURE.....	7
4.3. OPERATING EXPENDITURE COMPARED TO CAPITAL EXPENDITURE .....	9
4.4. CASH FLOW STATEMENT.....	10
4.5. DEBTORS AGE ANALYSIS .....	12
4.6. CREDITORS' AGE ANALYSIS.....	14
5. CONCLUSION .....	16

## TABLES

Table 1: Operating Revenue.....	5
Table 2: Operating Expenditure .....	5
Table 3: Capital Source of Finance.....	7
Table 4 : Capital Expenditure.....	7
Table 5: Cash Receipts and Payments.....	10
Table 6: Debtors 'Age Analysis .....	12
Table 7: Debtors per Customer Group.....	12
Table 8: Creditors Age Analysis.....	14
Table 9: Creditors by Supplier/Service Group.....	14

**Appendices – Page 17 - 25**

## 1. INTRODUCTION

The purpose of this report is to provide an overview of the state of municipal finances to:

- Identify risk areas in municipal finances to implement proper responses to the identified risks;
- Identify municipalities in financial distress to determine the extent of the financial problems and to establish what support is required by the municipality and if an intervention is required per legislation; and
- Serve as a control and management tool and as an early warning signal for the identification of financial problems.

This report uses actual information from the latest information from the municipal In-Year financial monitoring system (i.e. section 71 reports).

## 2. BACKGROUND

In terms of section 71(6) of the Municipal Finance Management Act (Act 56 of 2003) (MFMA), the Provincial Treasury must, within 22 days after the end of each month submit to National Treasury a consolidated statement on the state of the municipalities' budgets per municipality and per municipal entity. Furthermore, section 71(7) requires that, Provincial Treasury must, within 30 days after the end of each quarter, make public as may be prescribed, a consolidated statement in the prescribed format on the state of municipalities' budgets per municipality and per municipal entity. The MEC for Finance must submit such consolidated statement to the provincial legislature no later than 45 days after the end of each quarter.

## 3. METHODOLOGY AND APPROACH

The methodology and approach used for the compilation of this report included the following:

- The data for the analysis used in this report was extracted from the National Treasury Local Government Database. (Section 71(1) requires the Municipal Accounting Officer *"by no later than 10 working days after the end of each month submit to the Mayor of the municipality and the relevant provincial treasury a statement of the municipalities budget performance in a prescribe format..."*)
- A comparison was made between the information submitted to the National Treasury Local Government database and the Schedule C schedule submitted to the Provincial Treasury
- Provincial Treasury is concerned about the reliability of budget and expenditure figures submitted by municipalities. It was noted in the past that there has been discrepancies in the data submitted to the Local Government Database by municipalities. To ensure that the figures published by Provincial Treasury are reliable, each municipality scrutinise, verify and sign-off the Appendix B schedules sent to National Treasury.

#### 4. PROVINCIAL OVERVIEW

##### 4.1. OPERATING REVENUE AND EXPENDITURE

Table 1: Operating Revenue

Operating Revenue per District - M12 June 2015

R '000	Original Budget	Adjusted Budget	YTD Budget	YTD Actual	% of year to date	Property Rates Billed <sup>1</sup>	Service Charges					Other Revenue Billed <sup>2</sup>	Transfers Recognised
							Electricity Billed	Water Billed	Sanitation Billed	Refuse Removal	Other Service		
Capricorn	3 513 620	3 531 947	3 513 620	3 150 615	90%	344 689	677 980	266 462	49 042	63 728	1 490	266 666	1 480 559
Mopani	2 738 556	2 302 558	2 693 676	2 260 366	84%	206 545	487 436	85 483	24 299	46 825	724	277 903	1 131 152
Sekhukhune	1 925 434	2 029 893	1 924 115	1 842 030	96%	192 967	81 431	29 199	9 013	14 018	15 501	194 750	1 305 150
Vhembe	2 468 275	2 307 750	2 502 694	2 387 352	95%	161 895	317 206	14 516	-	67 560	2	415 000	1 411 172
Waterberg	2 099 216	2 186 142	2 099 217	1 652 358	79%	146 902	470 508	180 927	54 465	38 294	2 029	146 799	612 432
<b>Total Operating Revenue</b>	<b>12 745 102</b>	<b>12 358 290</b>	<b>12 733 322</b>	<b>11 292 721</b>	<b>89%</b>	<b>1 052 999</b>	<b>2 034 560</b>	<b>576 587</b>	<b>136 819</b>	<b>230 425</b>	<b>19 746</b>	<b>1 301 119</b>	<b>5 940 466</b>

Source: N.T Local Government Database

1. Property Rates Billed contains billings from rates and penalty charges levied

2. Other Revenue Billed contains billings from fines, licences and permits and for rental of municipal property and equipment, receivables from investments and interest from debtors accounts and dividends as well as Agency Service Charges and Disposal from PPE.

Table 2: Operating Expenditure

Operating Expenditure per District - M12 June 2015

R '000	Original Budget	Adjusted Budget	YTD Budget	YTD Actual	% of YTD Budget	Employee Related Cost	Councillor Remuneration	Debt Impairment	Transfers and grants	Bulk Purchases	Contracted Services	Other Expenditure
Mopani	2 716 405	2 302 558	2 693 676	1 784 763	66%	720 369	86 008	137	25 153	356 385	111 441	485 270
Sekhukhune	1 694 058	1 813 796	1 690 233	1 575 908	93%	568 543	77 443	12 969	6 036	165 203	109 343	636 371
Vhembe	2 363 652	2 350 203	2 265 396	2 021 532	89%	736 307	62 834	9 920	5 910	279 732	7 173	919 657
Waterberg	2 191 116	2 263 704	2 191 114	1 530 156	70%	564 659	42 726	10 392	31 964	391 853	115 252	373 311
<b>Total Operating Expenditure</b>	<b>12 421 193</b>	<b>12 204 112</b>	<b>12 301 870</b>	<b>10 045 573</b>	<b>82%</b>	<b>3 511 633</b>	<b>353 016</b>	<b>83 418</b>	<b>75 803</b>	<b>1 933 310</b>	<b>452 665</b>	<b>3 635 528</b>

Source: N.T Local Government Database

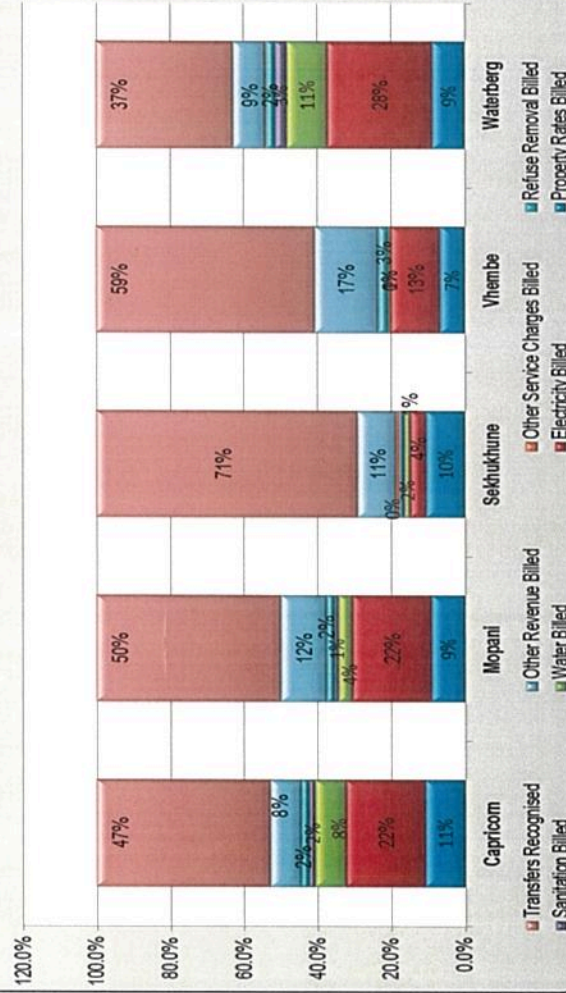
- Revenue raised for the year ending 30 June 2015 is R11, 2 billion which is 11 percent less than what was initially anticipated.
- Transfers recognised contributed 53 percent of the total revenue raised.

- Operating expenditure includes non-cash items which are debt impairment and depreciation.

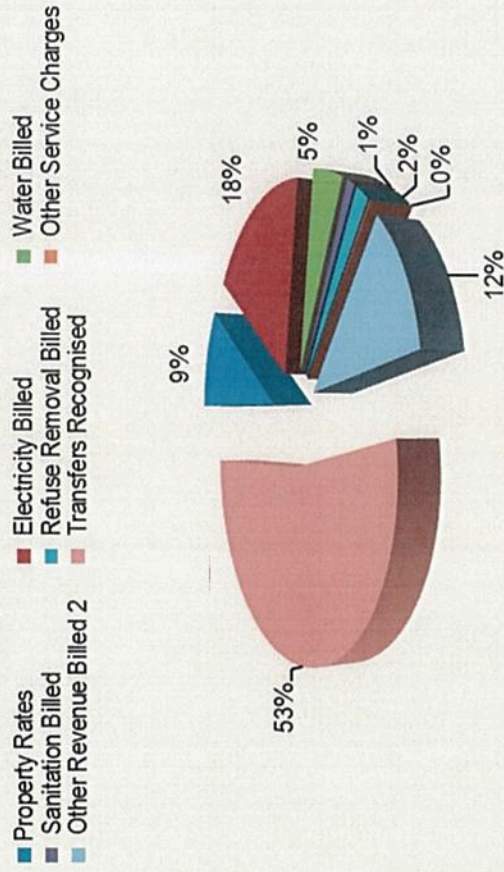
- Operating expenditure for the province for the year is R10 billion, resulting in an operational surplus of R1 billion.

- Employee costs contribute 35 percent to the total operational expenditure.
- Bulk purchases include purchases for both water and electricity and contribute 19 percent to the operational expenditure.

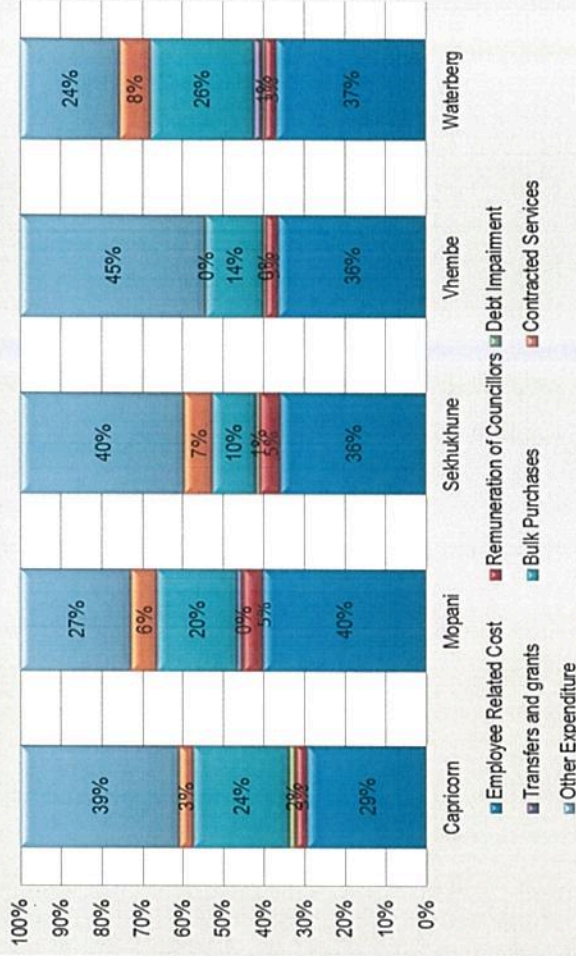
**Breakdown of Revenue by District per Source - June 2015**



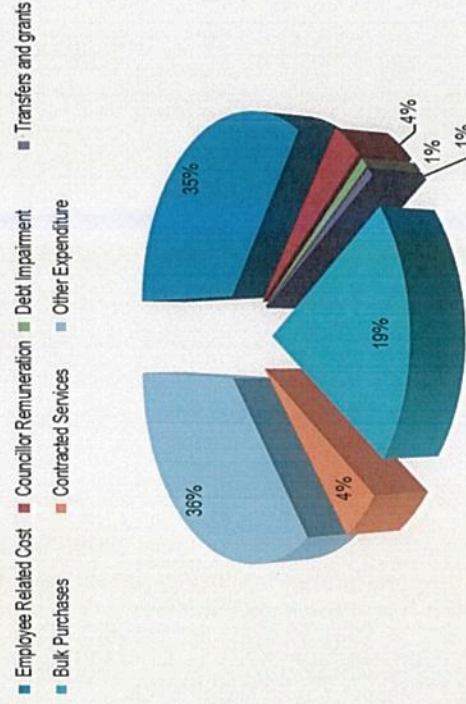
**Revenue per Income Group - June 2015**



**Breakdown of Expenditure by District per Source - June 2015**



**Expenditure per Item - June 2015**



#### 4.2. CAPITAL SOURCE OF FINANCE AND EXPENDITURE

**Table 3: Capital Source of Finance**

Capital Sources of Finance per District - M12 June 2015

R '000	Original Budget	Adjusted Budget	YTD Budget	YTD Actual	%	External Loans	Asset Finance Reserve	Surplus Cash	Public Contributions/Donations	Transfers & Grants				Leases	Other
										National Grants	Provincial Grants	District Municipality Grants	Other Transfers & Grants		
Capricorn	1 037 293	1 527 511	1 066 668	1 038 460	97%	-	-	81 927	2 797	953 166	487	82	-	-	
Mopani	1 223 557	1 383 614	1 223 556	497 064	41%	-	-	164 408	-	332 656	-	-	-	-	
Sekhukhune	1 484 425	1 206 698	1 484 425	494 531	33%	-	-	63 315	-	409 466	21 750	-	-	-	
Vhembe	1 252 319	1 266 872	1 252 319	949 910	76%	-	-	70 762	28	861 050	18 071	-	-	-	
Waterberg	704 556	642 496	624 955	286 223	46%	-	-	23 896	125	260 272	-	139	-	1 790	
<b>Total</b>	<b>5 702 150</b>	<b>6 027 191</b>	<b>5 651 923</b>	<b>3 266 188</b>	<b>58%</b>	<b>•</b>	<b>•</b>	<b>404 308</b>	<b>2 950</b>	<b>2 816 611</b>	<b>40 307</b>	<b>222</b>	<b>•</b>	<b>1 790</b>	

**Table 4 : Capital Expenditure**

Capital Expenditure per District - M12 June 2015

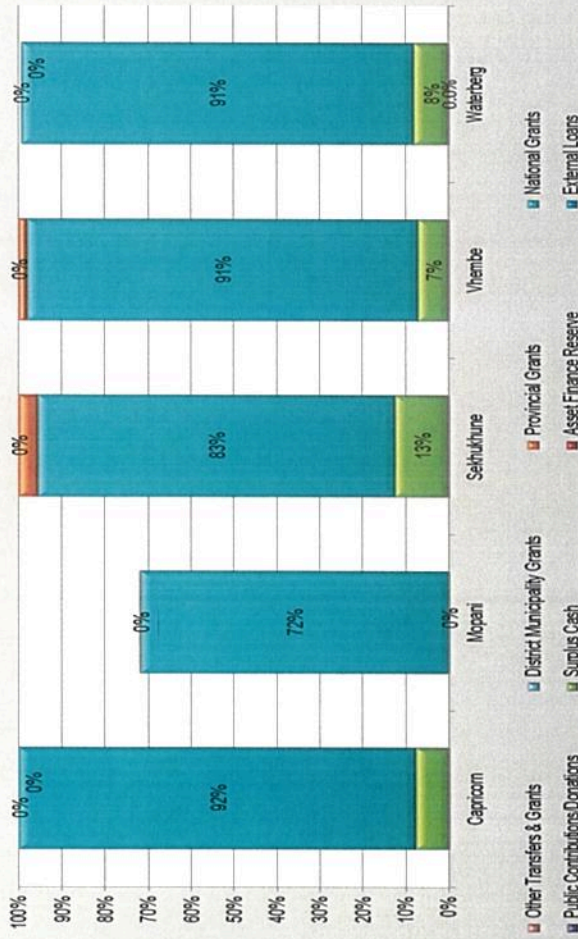
R '000	Original Budget	Adjusted Budget	YTD Budget	YTD Actual	%	Water & Sanitation	Electricity	Housing	Roads, Etc.	Other
Capricorn	1 037 293	1 527 511	1 066 668	1 038 460	97%	404 414	20 105	-	215 901	398 040
Mopani	1 223 557	1 383 614	1 223 556	497 098	41%	60 994	42 025	-	293 625	100 454
Sekhukhune	1 484 425	1 206 698	1 484 425	494 529	33%	178 392	20 436	-	234 768	60 933
Vhembe	1 252 319	1 266 872	1 252 319	949 912	76%	408 928	19 863	-	449 818	71 303
Waterberg	704 556	642 496	624 955	286 646	46%	180 274	16 575	-	55 997	33 800
<b>Total</b>	<b>5 702 150</b>	<b>6 027 191</b>	<b>5 651 923</b>	<b>3 266 645</b>	<b>58%</b>	<b>1 233 002</b>	<b>119 004</b>	<b>-</b>	<b>1 250 109</b>	<b>664 530</b>

Source: NT Local Government Database

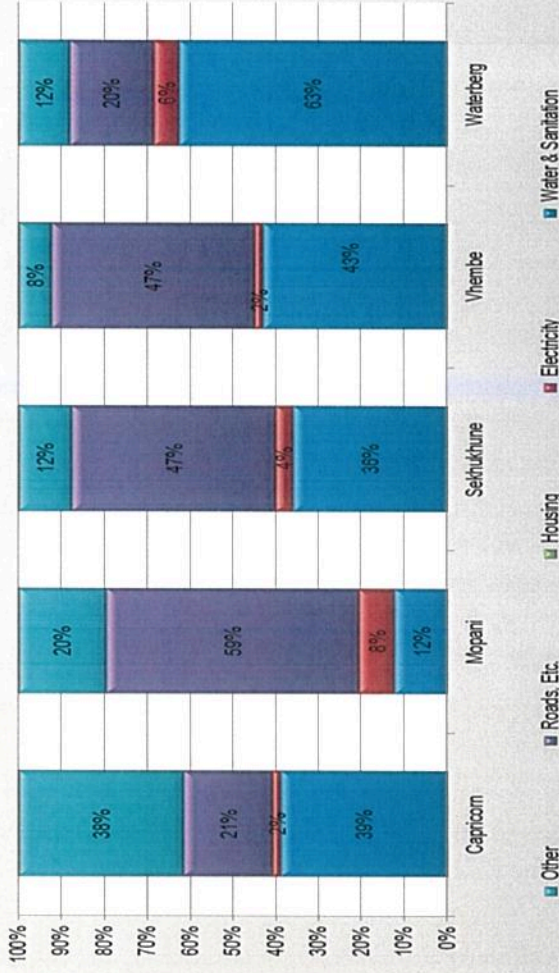
- R3, 2 billion out of the adjusted capital budget of R6 billion was spent on capital projects. The amount spent is 58 percent of the capital budget to date and 54% to the adjusted budget.
- Capital expenditure is mostly funded through National grants which contribute 86 percent
- 76 percent of the total capital spending was incurred on roads, water and sanitation.
- Spending on capital budget is significantly low.



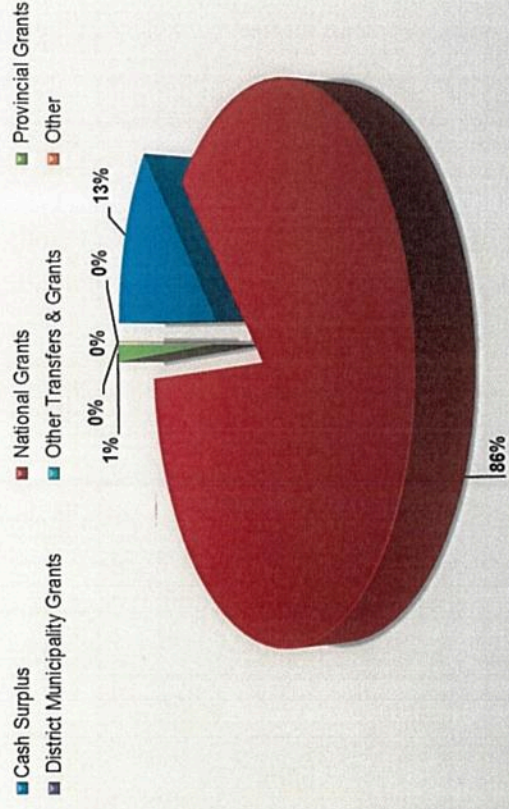
**Breakdown of Capital Sources by District per Source June 2015**



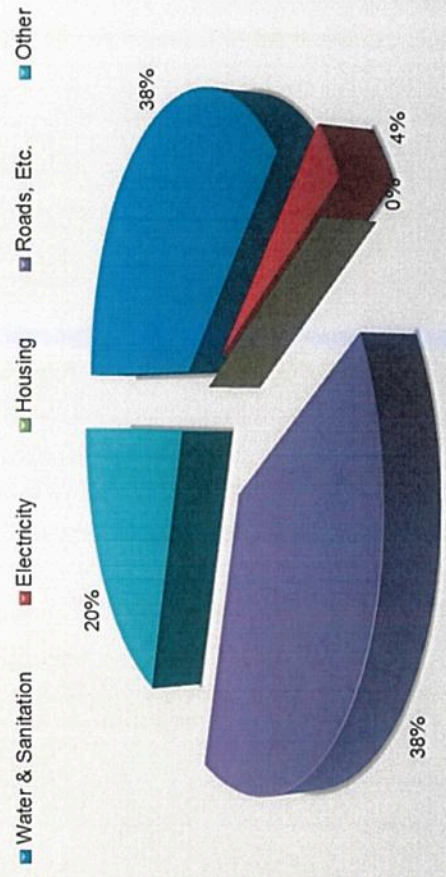
**Breakdown of Capital Expenditure by District per Source - June 2015**



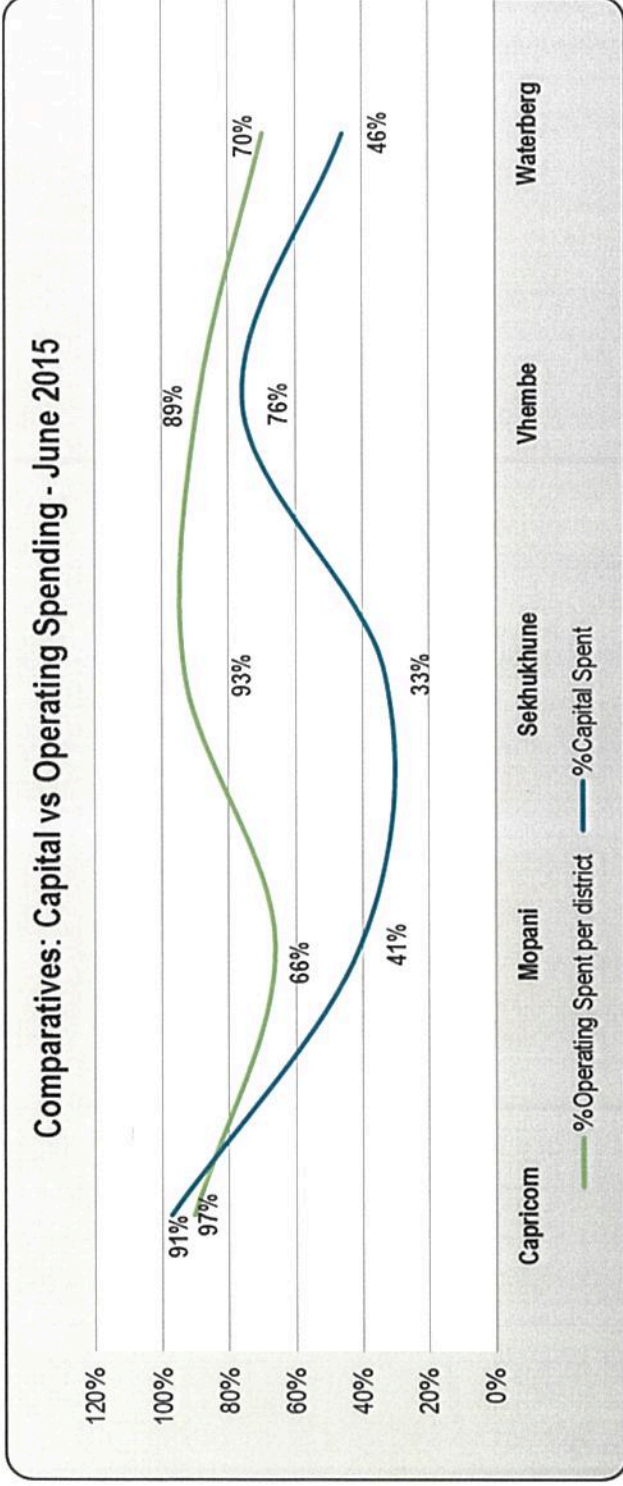
**Capital Sources of Finance - June 2015**



**Capital Expenditure per Item - June 2015**



#### 4.3. OPERATING EXPENDITURE COMPARED TO CAPITAL EXPENDITURE



- The table provided compares capital vs operating expenditure in the province.
- Operational budget is spent more than the capital grant except within Capricorn where there is an indication that both capital and operational grants are spent.
- On average, Capricorn District municipalities have the highest spending on capital expenditure.
- Sekhukhune district municipalities have the lowest spending on capital expenditure.
- Generally there is poor spending on capital budget.
- It should be noted that Waterberg district municipality does not receive any capital grant

#### 4.4. CASH FLOW STATEMENT

Table 5: Cash Receipts and Payments

CashFlow - M12 June 2015

R thousands	Property Rates	Electricity	Water	Sanitation	Refuse removal	Other	Transfers Operational & Capital	Other Receipts	Total Cash Receipts by Source	Employee Related Cost	Councillor Remuneration	Bulk Electricity	Bulk Water	Contracted Services	Other	Total Cash Payments by Type	Net Increase/(Decrease) in Cash Held	Cash/Cash equivalents and month/year begin	Cash/Cash equivalents and month/year end
Capricorn	281 605	673 134	202 525	39 375	55 737	972	2 487 004	1 524 066	5 264 418	912 604	81 849	507 987	190 631	115 697	3 339 583	5 148 351	116 067	790 373	906 440
Mopani	172 458	479 225	108 822	17 160	777 665	1 003	1 714 314	457 364	3 728 011	765 145	87 481	353 561	50 942	124 485	1 343 666	2 725 280	1 002 731	250 221	1 252 952
Sekhukhune	160 405	87 529	-	9 272	15 448	2 155	1 640 107	373 688	2 288 604	569 893	83 627	82 467	74 319	111 874	978 214	1 900 394	388 210	3 535 478	3 923 688
Vhembe	73 740	310 603	27 546	-	24 329	12 860	1 916 984	802 970	3 169 032	922 622	71 196	302 812	-	9 084	2 055 359	3 361 073	-192 041	587 514	395 473
Waterberg	186 947	534 670	158 684	59 616	41 132	2 838	1 058 349	269 740	2 311 976	680 746	53 150	416 949	65 083	106 666	1 250 834	2 573 428	-261 452	615 026	353 574
<b>Total</b>	<b>875 155</b>	<b>2 085 161</b>	<b>497 577</b>	<b>125 423</b>	<b>914 311</b>	<b>19 828</b>	<b>8 816 758</b>	<b>3 427 828</b>	<b>16 762 041</b>	<b>3 851 010</b>	<b>377 303</b>	<b>1 663 776</b>	<b>380 975</b>	<b>467 806</b>	<b>8 967 656</b>	<b>15 708 526</b>	<b>1 053 515</b>	<b>5 778 612</b>	<b>6 832 127</b>

Source: NT Local Government Database

1. Other receipts includes interest earned, agency fees and rental income
2. Other expenditure includes capital expenditure

• The table presents the inflow (receipts) and outflow (payments) of cash as at 30 June 2015.

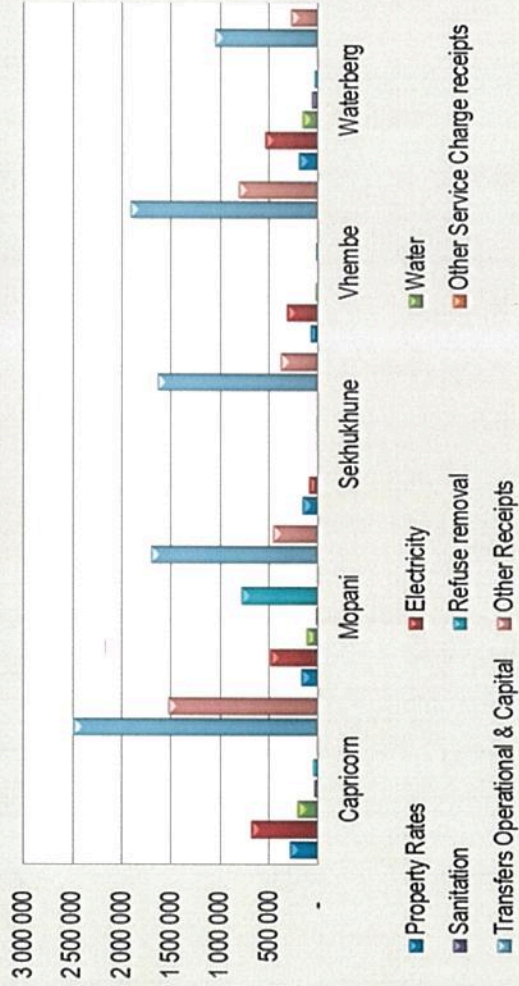
• R16, 7 billion was received as at 30 June 2015 out of which 53 percent is from transfers and grants. Total revenue raised for the period is R11, 2 billion (Table 1: Operating Revenue) and R7, 9 billion was collected excluding transfers. The debtors' book as at 30 June 2015 is at R3, 3 billion. This is an indication that municipalities are still under pressure to collect more revenue.

• Total payments amount to R15, 7 billion rand. Employee cost contributed 25 percent of the total cash payments made.

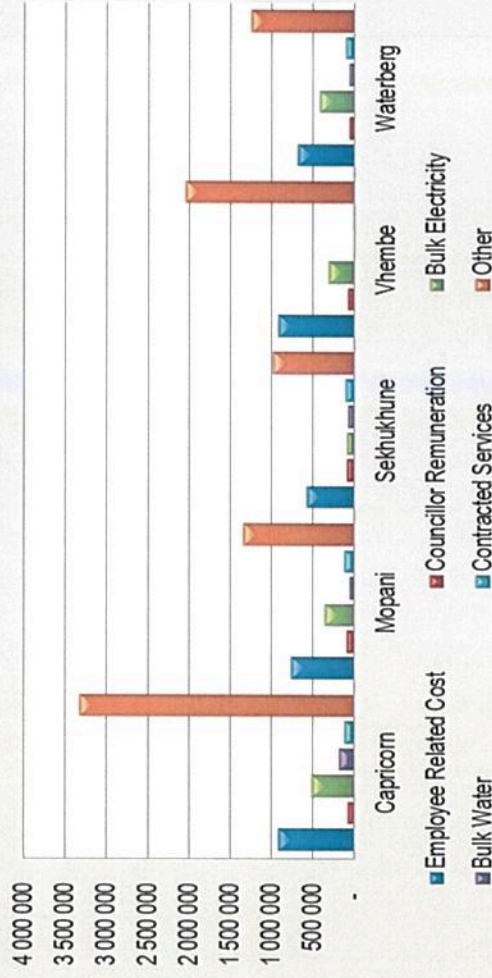
• Other expenditure is the highest expenditure at 57 percent and employees including councillor remuneration are at 27 percent.

• R1, 6 billion has been spent on bulk electricity and R380 million on bulk water.

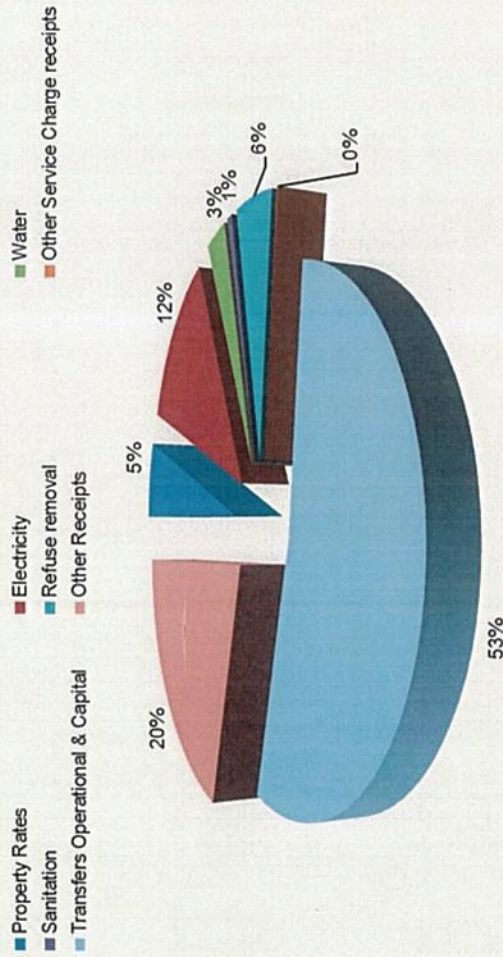
### Cash Receipts per district by Source- June 2015



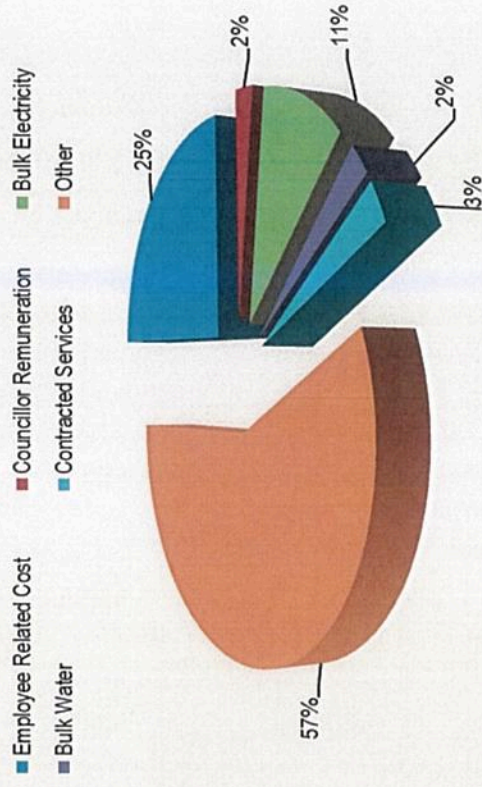
### Cash Payments per District by item



### Provincial Cash Receipts - June 2015



### Provincial Cash Payments June 2015



#### 4.5. DEBTORS AGE ANALYSIS

Table 6: Debtors 'Age Analysis

Debtor Age Analysis - M12 June 2015

R '000	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total
	Total	%	Total	%	Total	%	Total	%	
Capricorn	1 175	0%	50 550	6%	48 666	5%	815 537	89%	915 928
Mopani	27 765	4%	17 483	3%	6 311	1%	588 252	92%	639 811
Sekhukhune	32 811	14%	15 572	7%	9 308	4%	179 213	76%	236 904
Vhembe	73 727	14%	14 278	3%	32 214	6%	413 889	77%	534 108
Waterberg	76 504	8%	42 322	4%	29 860	3%	834 488	85%	983 174
<b>Total</b>	<b>211 982</b>	<b>6%</b>	<b>140 205</b>	<b>4%</b>	<b>126 359</b>	<b>4%</b>	<b>2 831 379</b>	<b>86%</b>	<b>3 309 925</b>

Source: NT Local Government Database

Table 7: Debtors per Customer Group

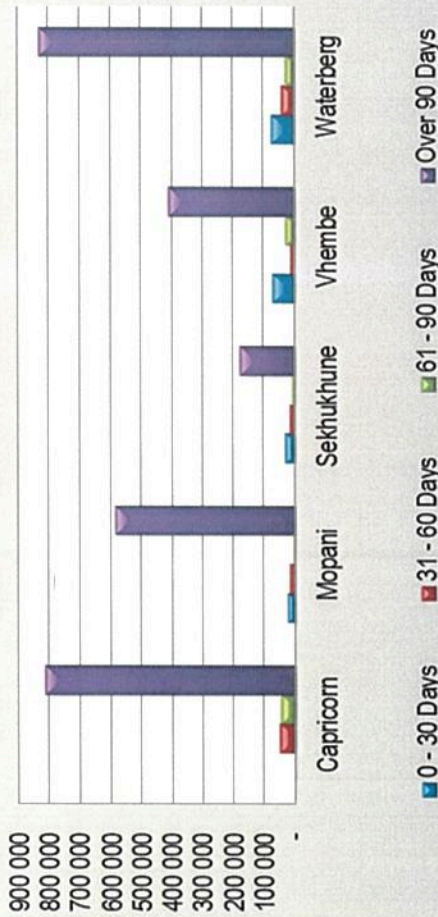
Debtors by Customer Group - M12 June 2015

R '000	Government		Business		Household		Other		Total
	Total	%	Total	%	Total	%	Total	%	
Capricorn	64 811	7%	171 233	19%	512 308	56%	167 577	18%	915 929
Mopani	29 439	5%	84 856	13%	498 204	78%	27 314	4%	639 813
Sekhukhune	15 519	7%	30 435	13%	137 760	58%	53 192	22%	236 906
Vhembe	8 626	2%	32 759	6%	45 806	9%	446 918	84%	534 109
Waterberg	94 336	10%	82 022	8%	733 649	75%	73 163	7%	983 170
<b>Total</b>	<b>212 731</b>	<b>6%</b>	<b>401 305</b>	<b>12%</b>	<b>1 927 727</b>	<b>58%</b>	<b>768 164</b>	<b>23%</b>	<b>3 309 927</b>

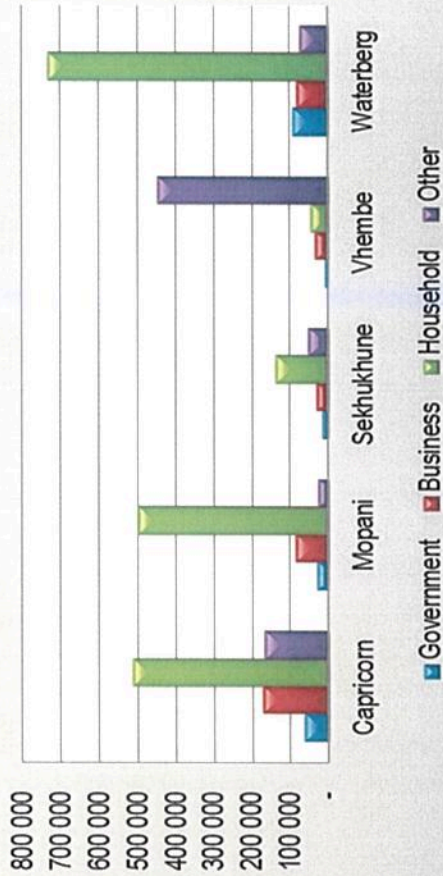
Source: NT Local Government Database

- Table 6 shows debtors of the district municipalities from 30 days to over 90 days as at 30 June 2015.
- 86 percent of debtors are overdue with households being the highest contributor of debtors' book at 58 percent of the total amount owed to municipalities.
- Government debts have been reduced significantly over the period.

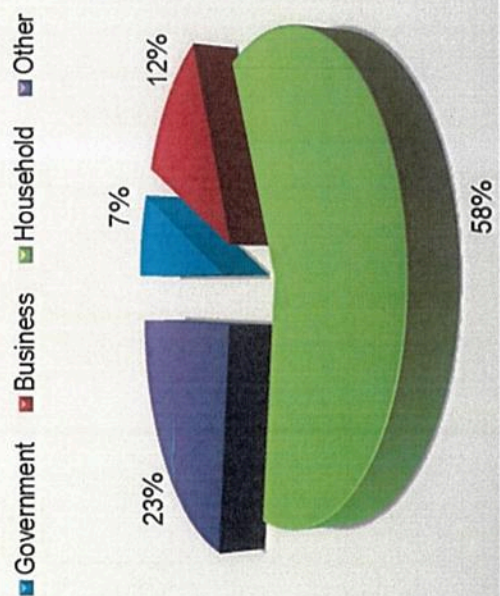
### Debtors Age Analysis per District June 2015



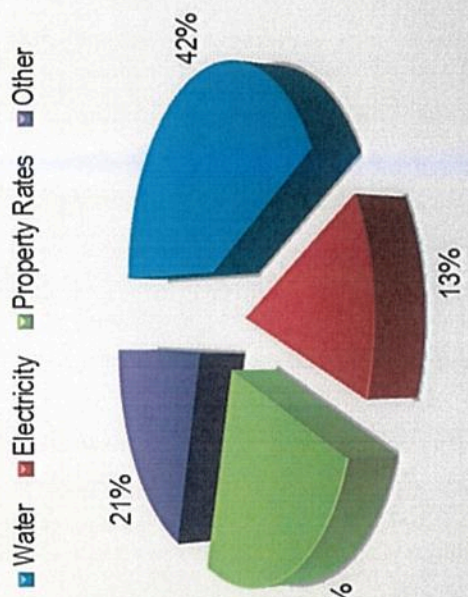
### Debtors by Customer Group - June 2015



### Debtors by Customer Group - June 2015



### Debtors per Income Source



#### 4.6. CREDITORS' AGE ANALYSIS

Table 8: Creditors Age Analysis

Creditor Age Analysis - M12 June 2015

R' 000	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total
	Total	%	Total	%	Total	%	Total	%	
Capricorn	133 784	35%	8 136	2%	7 936	2%	237 905	61%	387 761
Mopani	27 872	66%	1 955	5%	3 054	7%	9 310	22%	42 191
Sekhukhune	85 450	36%	44 918	19%	47 220	20%	59 047	25%	236 635
Vhembe	17 437	20%	12 488	14%	5 625	6%	51 694	59%	87 244
Waterberg	96 526	28%	21 215	6%	7 002	2%	216 702	63%	341 445
<b>Total</b>	<b>361 069</b>	<b>33%</b>	<b>88 712</b>	<b>8%</b>	<b>70 837</b>	<b>6%</b>	<b>574 658</b>	<b>52%</b>	<b>1 095 276</b>

Source: NT Local Government Database

Table 9: Creditors by Supplier/Service Group

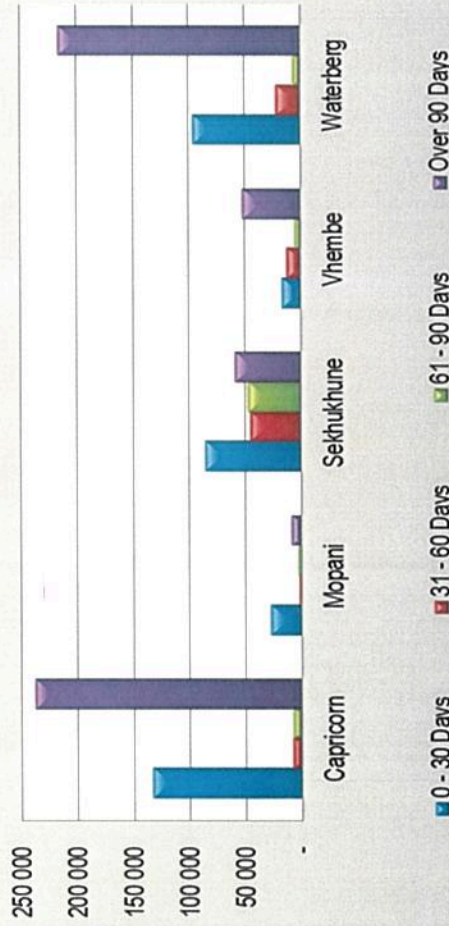
Creditors by Customer Group - M12 June 2015

R' 000	Bulk Electricity		Bulk Water		PAYE deductions		VAT		Pensions/Retir		Loan Repayments		Trade Creditors		Auditor General		Other		Total
	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	
Capricorn	66 313	17%	17 169	4%	-	0%	-	0%	-	0%	-	0%	154 601	40%	-	0%	149 678	39%	387 761
Mopani	14 451	34%	-	0%	-	0%	-	0%	-	0%	-	0%	25 933	61%	723	2%	1 085	3%	42 192
Sekhukhune	1 905	1%	10 869	5%	3 214	1%	-	0%	2 012	1%	-	0%	53 957	23%	-	0%	161 218	69%	233 175
Vhembe	48	0%	-	0%	605	1%	-	0%	357	0%	-	0%	86 233	99%	-	0%	-	0%	87 243
Waterberg	169 147	50%	23 183	7%	3 674	1%	(452)	0%	-	0%	1 429	0%	119 858	35%	468	0%	24 136	7%	341 443
<b>Total</b>	<b>251 864</b>	<b>23%</b>	<b>51 221</b>	<b>5%</b>	<b>7 493</b>	<b>1%</b>	<b>(452)</b>	<b>0%</b>	<b>2 369</b>	<b>0%</b>	<b>1 429</b>	<b>0%</b>	<b>440 582</b>	<b>40%</b>	<b>1 191</b>	<b>0%</b>	<b>336 117</b>	<b>31%</b>	<b>1 091 814</b>

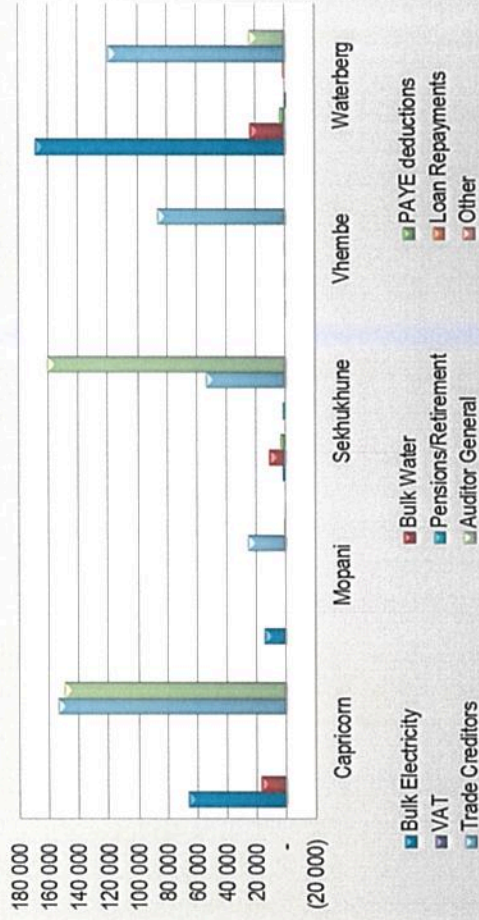
Source: NT Local Government Database

- Based on the provided table, there are municipalities in the province that are not paying its creditors within the prescribed period (30 days) which contravenes the MFMA Circular 49 and MFMA section 65(e) which stipulates that all creditors owed by municipalities should be paid within 30 days after receiving the invoice or statements
- 52 percent of creditors are overdue for more than 90 days.

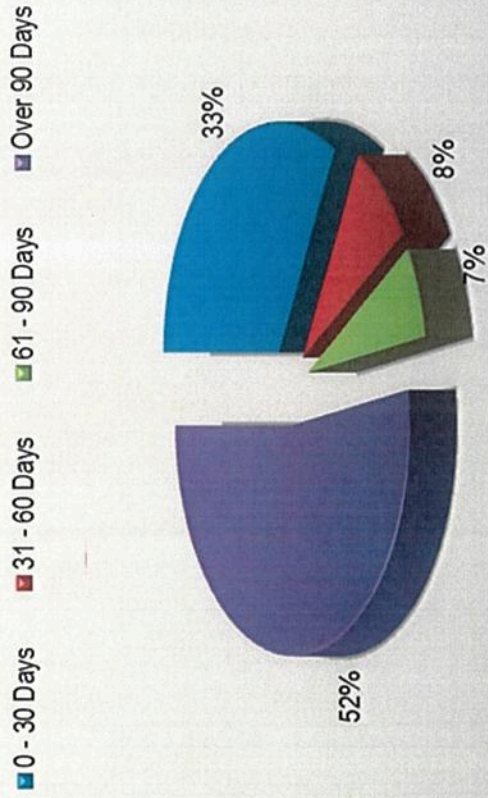
### Creditors Age Analysis - June 2015



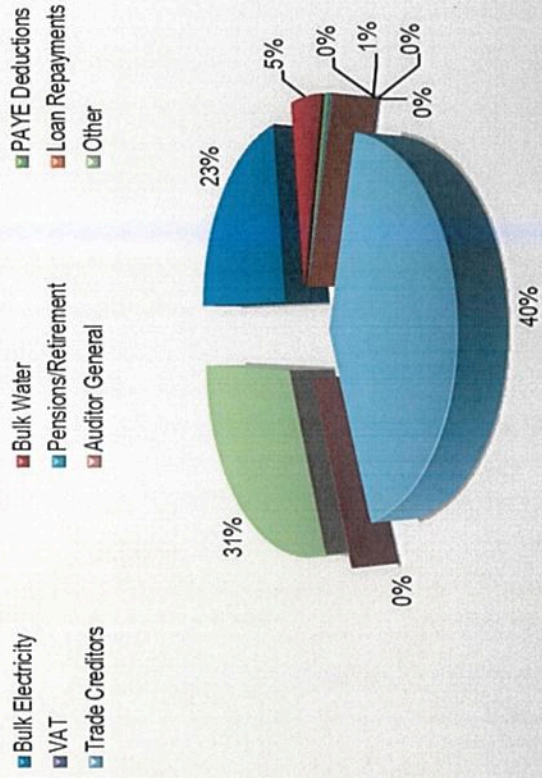
### Creditors by Customer Group - June 2015



### Creditors Age Analysis - Provincial Overview



### Creditors by Customer Group





## 5. CONCLUSION

There is improvement in the submission of monthly in year reports to the NT database. The submitted reports however indicate weaknesses that need attention. These are, namely;

- Accuracy and completeness of the reports submitted;
- Consistent and timely submission of the reports;
- Collection of revenue from households and business;
- Cash flow management
- Planning and spending on capital projects and
- Accountability for reports submitted by municipalities

Prepared by : Tema SE  
General Manager: Municipal Finance

Date : 12 October 2015

Signature :  \_\_\_\_\_

Approved by : Pratt GC CA (SA)  
Head of Department

Date : 12 October 2015

Signature :  \_\_\_\_\_

Appendix 1

Appendix 1: Operating Revenue - M12 June 2015

R thousands	Original Budget	Adjusted Budget	YTD Budget	YTD Actual	% of year to date Budget	Property Rates Billed 1	Service Charges				Other Revenue	Transfers Recognised
							Electricity Billed	Water Billed	Sanitation Billed	Refuse Removal Billed		
Aqanang	102 410	100 312	102 410	94 834	93%	4 045	-	-	-	-	8 050	82 740
Blouberg	164 958	165 722	164 958	160 325	97%	14 985	15 453	-	333	-	8 455	121 099
Capricorn	604 244	647 105	604 244	559 398	93%	-	41 203	-	-	-	23 025	495 170
Lepelle-Nkumpi	288 474	282 027	288 474	259 721	90%	18 786	-	-	5 758	-	69 438	165 739
Mollemole	125 436	136 453	125 436	123 106	98%	10 319	5 219	-	-	1 490	14 827	91 251
Poikwane	2 228 099	2 200 327	2 228 099	1 953 231	88%	296 554	657 307	49 042	57 637	-	142 871	524 561
<b>Capricorn Total</b>	<b>3 513 620</b>	<b>3 531 947</b>	<b>3 513 620</b>	<b>3 150 615</b>	<b>90%</b>	<b>344 689</b>	<b>677 980</b>	<b>49 042</b>	<b>63 728</b>	<b>1 490</b>	<b>266 666</b>	<b>1 480 559</b>
Ba-phalaborwa	356 251	356 251	356 251	346 491	97%	65 594	89 046	-	11 408	-	92 312	88 132
Giyani	240 310	243 409	240 310	234 339	98%	28 617	-	-	4 028	-	26 133	175 561
Letaba	276 686	74 804	231 805	47 147	20%	8 657	9 435	-	3 503	-	18 952	6 599
Tzaneen	824 368	856 277	824 368	818 858	99%	79 394	388 954	-	25 433	650	89 393	235 035
Maruleng	102 167	102 167	102 167	131 746	129%	24 283	-	-	2 453	-	48 046	56 963
Mopani	938 774	669 650	938 775	681 785	73%	-	-	85 483	-	74	3 067	568 863
<b>Mopani Total</b>	<b>2 738 556</b>	<b>2 302 558</b>	<b>2 693 676</b>	<b>2 260 366</b>	<b>84%</b>	<b>206 545</b>	<b>487 436</b>	<b>24 299</b>	<b>46 825</b>	<b>724</b>	<b>277 903</b>	<b>1 131 152</b>
Elias Mokoaledi	280 118	285 223	280 118	268 650	96%	20 270	55 183	-	3 485	283	17 592	171 838
Ephraim Mogale	223 494	223 494	223 494	183 956	82%	56 078	26 093	-	2 528	13 030	15 790	70 436
Fekgomo	89 992	90 846	89 992	106 899	119%	8 847	155	-	-	2 510	9 907	85 480
Greater Tubatse	402 968	402 968	401 651	369 315	92%	77 932	-	-	8 005	(323)	30 236	253 465
Makhuduthamaga	252 279	249 467	252 279	240 924	95%	29 841	-	-	-	-	36 447	174 636
Sekhukhune District	676 583	777 895	676 582	672 286	99%	-	-	29 199	-	-	84 779	549 295
<b>Sekhukhune Total</b>	<b>1 925 434</b>	<b>2 029 893</b>	<b>1 924 115</b>	<b>1 842 030</b>	<b>96%</b>	<b>192 967</b>	<b>81 431</b>	<b>29 199</b>	<b>14 018</b>	<b>15 501</b>	<b>194 750</b>	<b>1 305 150</b>
Makhado	656 222	656 222	656 223	618 781	94%	42 922	237 859	-	8 171	-	38 402	291 427
Musina	187 228	209 235	187 228	271 226	145%	22 534	79 346	-	11 935	-	108 620	48 790
Mutale	82 096	107 780	82 096	78 027	95%	1 611	-	-	1 235	-	33 649	41 532
Thulamela	742 180	625 686	742 180	638 523	86%	94 828	-	-	46 220	-	150 692	346 783
Vhembe District	800 549	708 827	834 967	780 795	94%	-	-	14 516	-	2	83 636	682 641
<b>Vhembe Total</b>	<b>2 468 275</b>	<b>2 307 750</b>	<b>2 502 694</b>	<b>2 387 352</b>	<b>95%</b>	<b>161 895</b>	<b>317 206</b>	<b>14 516</b>	<b>67 560</b>	<b>2</b>	<b>415 000</b>	<b>1 411 172</b>
Bela-bela	307 179	307 242	307 179	187 196	61%	34 827	57 460	19 538	5 302	30	27 275	41 584
Lephalale	352 071	352 071	352 072	56 299	16%	3 934	11 053	2 469	919	-	2 405	34 333
Modimolle	253 235	256 603	253 235	250 970	99%	30 372	79 934	35 981	6 853	-	23 974	62 939
Mogalakwena	683 203	683 203	683 203	727 990	107%	42 355	250 053	81 346	10 838	-	57 319	274 348
Moogopong	124 683	126 929	124 683	106 819	86%	12 622	31 531	4 226	4 765	-	9 062	40 175
Thabazimbi	267 389	347 886	267 389	209 718	78%	22 792	40 479	37 368	9 618	8	19 474	54 968
Waterberg district	111 456	112 208	111 456	113 365	102%	-	-	-	-	1 991	7 289	104 085
<b>Waterberg Total</b>	<b>2 099 216</b>	<b>2 186 142</b>	<b>2 099 217</b>	<b>1 652 358</b>	<b>79%</b>	<b>146 902</b>	<b>470 508</b>	<b>180 927</b>	<b>54 465</b>	<b>2 029</b>	<b>146 799</b>	<b>612 432</b>

Source: NT Local Government Database

Appendix 2

Appendix 2: Operating Expenditure - M12 June 2015

R thousands	Original Budget	Adjusted Budget	YTD Budget	YTD Actual	% of Budget	Employee Related Cost	Councillor Remuneration	Debt Impairment	Transfers and grants	Bulk Purchases	Contracted Services	Other Expenditure
Aganang	111 410	100 312	111 410	74 921	67%	36 365	11 946	-	-	-	3 908	22 702
Blouberg	159 469	161 772	164 958	133 722	81%	69 359	12 139	-	-	15 717	3 160	33 346
Capricorn	685 034	727 895	685 034	613 606	90%	205 346	11 804	-	-	42 341	27 649	326 466
Lepelle-Nkumpi	237 017	246 798	237 017	137 212	58%	61 770	15 671	-	-	-	6 625	53 146
Molemole	117 321	124 146	117 321	108 019	92%	55 988	7 951	-	-	7 292	3 185	33 602
Polokwane	2 145 711	2 112 927	2 145 711	492 877	23%	492 926	24 493	50 000	6 740	674 787	65 129	751 658
<b>Total</b>	<b>3 455 962</b>	<b>3 473 851</b>	<b>3 461 451</b>	<b>3 133 214</b>	<b>91%</b>	<b>921 754</b>	<b>84 005</b>	<b>50 000</b>	<b>6 740</b>	<b>740 137</b>	<b>109 657</b>	<b>1 220 921</b>
Ba-phalaborwa	438 819	438 819	438 819	274 281	63%	103 968	12 559	137	-	56 566	39 452	61 599
Giyani	235 438	236 514	235 438	169 838	72%	91 525	16 595	-	-	-	5 887	55 831
Letaba	164 151	159 090	164 151	145 595	89%	57 324	16 221	-	-	8 476	7 726	55 848
Tzaneen	851 014	862 923	851 014	693 876	82%	212 547	20 221	-	25 153	241 064	40 231	154 661
Maruleng	132 707	132 707	132 707	69 322	52%	32 760	7 214	-	-	701	6 219	22 428
Mopani	894 276	802 147	894 276	431 850	48%	222 245	13 198	-	-	49 578	11 926	134 902
<b>Total</b>	<b>2 716 405</b>	<b>2 632 200</b>	<b>2 716 404</b>	<b>1 784 763</b>	<b>66%</b>	<b>720 369</b>	<b>86 008</b>	<b>137</b>	<b>25 153</b>	<b>356 385</b>	<b>111 441</b>	<b>485 270</b>
Elias Motsoaledi	291 497	304 787	291 497	257 143	88%	93 553	17 905	-	1 791	51 162	11 451	81 281
Ephraim Mogale	166 564	166 564	166 564	135 840	82%	61 959	9 089	-	-	15 770	3 077	45 945
Fetakgomo	87 473	91 820	87 473	92 475	106%	32 927	8 362	12 969	-	922	2 241	35 054
Greater Tubatse	218 517	218 517	214 692	276 575	129%	67 981	13 274	-	1 499	-	15 497	178 324
Makhuduthamaga	190 859	207 757	190 859	150 376	79%	45 767	18 212	-	310	-	35 234	50 852
Sekhukhune District	739 148	824 351	739 148	663 499	90%	266 356	10 600	-	2 437	97 349	41 843	244 915
<b>Total</b>	<b>1 690 058</b>	<b>1 813 796</b>	<b>1 690 233</b>	<b>1 575 908</b>	<b>93%</b>	<b>568 543</b>	<b>77 443</b>	<b>12 969</b>	<b>6 036</b>	<b>165 203</b>	<b>109 343</b>	<b>636 371</b>
Makhado	746 269	764 666	746 269	626 107	84%	218 658	21 793	-	-	235 796	-	149 860
Musina	195 664	224 176	176 721	191 729	108%	36 365	3 733	-	-	43 761	5 335	102 534
Mutale	71 384	70 620	71 384	74 829	105%	22 896	6 234	-	5 910	-	358	39 431
Thulamela	549 787	581 914	549 777	489 442	89%	186 264	23 214	9 920	-	-	1 479	268 566
Vhembe	800 549	708 827	721 245	639 426	89%	272 124	7 859	-	-	175	-	359 267
<b>Total</b>	<b>2 363 652</b>	<b>2 350 203</b>	<b>2 265 396</b>	<b>2 021 532</b>	<b>89%</b>	<b>736 307</b>	<b>62 834</b>	<b>9 920</b>	<b>5 910</b>	<b>279 732</b>	<b>7 173</b>	<b>919 657</b>
Bela-bela	296 980	293 030	296 979	224 443	76%	55 356	2 588	8 898	-	51 574	22 300	83 727
Lephalate	394 906	394 906	394 906	33 806	9%	10 059	599	-	-	10 818	420	11 910
Modimolle	296 244	307 258	296 244	240 195	81%	102 602	6 338	-	-	75 943	9 434	45 878
Mogalakwena	711 568	711 568	711 568	577 240	81%	186 906	17 832	-	22 086	166 376	49 139	134 902
Mookgophong	135 928	146 446	135 928	127 893	94%	50 248	2 799	1 525	(133)	30 987	5 877	36 590
Thabazimbi	230 272	276 129	230 272	217 056	94%	99 797	6 257	-	140	56 154	16 433	38 275
Waterberg district	125 216	134 367	125 216	109 524	87%	59 691	6 313	(31)	9 871	-	11 650	22 029
<b>Total</b>	<b>2 191 116</b>	<b>2 263 704</b>	<b>2 191 114</b>	<b>1 530 156</b>	<b>70%</b>	<b>564 659</b>	<b>42 726</b>	<b>10 392</b>	<b>31 964</b>	<b>391 853</b>	<b>115 252</b>	<b>373 311</b>

Source: NT Local Government Database

# Appendix 3

Appendix 3: Capital Source of Finance - M12 June 2015

R '000	Original Budget	Adjusted Budget	Year To Date Budget	YTD	% of Budget	Asset Finance Reserve	Internally Generated funds	Public Contributions/Donations	Transfers & Grants				Other
									National Grants	Provincial Grants	District Municipality Grants	Other Transfers & Grants	
Aganang	52 706	73 618	52 706	24 503	46%	-	-	-	24 016	487	-	-	-
Blouberg	46 897	60 870	46 897	38 766	83%	-	4 876	-	33 889	-	-	-	-
Capricorn	264 179	454 697	293 554	285 920	97%	-	-	-	285 920	-	-	-	-
Lepelle-Nkumpi	111 977	107 754	111 977	46 693	42%	-	17 035	-	29 576	-	82	-	-
Molemole	42 785	42 894	42 785	33 530	78%	-	9 000	-	24 530	-	-	-	-
Polokwane	518 749	787 677	518 749	609 048	117%	-	51 016	2 797	555 235	-	-	-	-
<b>Total</b>	<b>1 037 293</b>	<b>1 527 511</b>	<b>1 066 668</b>	<b>1 038 460</b>	<b>97%</b>	<b>-</b>	<b>81 927</b>	<b>2 797</b>	<b>953 166</b>	<b>487</b>	<b>82</b>	<b>-</b>	<b>-</b>
Ba-phalaborwa	61 179	54 279	61 179	40 764	67%	-	6 427	-	34 337	-	-	-	-
Giyani	100 918	117 923	100 918	112 362	111%	-	31 749	-	80 613	-	-	-	-
Letaba	165 975	254 094	165 975	113 025	68%	-	69 584	-	43 441	-	-	-	-
Tzaneen	170 929	232 763	170 929	126 112	74%	-	48 180	-	77 933	-	-	-	-
Maruleng	49 589	49 589	49 589	41 192	83%	-	5 861	-	35 331	-	-	-	-
Mopani	674 966	674 966	674 966	63 643	9%	-	2 607	-	61 002	34	-	-	-
<b>Total</b>	<b>1 223 557</b>	<b>1 383 614</b>	<b>1 223 556</b>	<b>497 098</b>	<b>41%</b>	<b>-</b>	<b>164 408</b>	<b>-</b>	<b>332 656</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Elias Mboaledi	77 290	84 383	77 290	69 221	90%	-	17 570	-	51 652	-	-	-	-
Ephraim Mogale	83 807	68 255	83 807	54 641	65%	-	39 669	-	14 973	-	-	-	-
Fetakgomo	24 448	24 448	24 448	24 611	101%	-	2 523	-	9 697	12 391	-	-	-
Greater Tubatse	184 450	184 450	184 450	48 960	27%	-	3 554	-	45 406	-	-	-	-
Makhuduthamaga	156 678	166 730	156 678	118 191	75%	-	-	-	108 833	9 359	-	-	-
Sekhukhune District	957 752	678 432	957 752	178 905	19%	-	-	-	178 905	-	-	-	-
<b>Total</b>	<b>1 484 425</b>	<b>1 206 698</b>	<b>1 484 425</b>	<b>494 531</b>	<b>33%</b>	<b>-</b>	<b>63 315</b>	<b>-</b>	<b>409 466</b>	<b>21 750</b>	<b>-</b>	<b>-</b>	<b>-</b>
Makhado	150 941	150 941	150 941	180 826	120%	-	27 381	-	153 445	-	-	-	-
Musina	29 450	29 450	29 450	8 855	30%	-	-	-	8 855	-	-	-	-
Mutale	33 567	34 586	33 567	18 923	56%	-	-	16	1 187	17 720	-	-	-
Thulamela	333 863	317 916	333 863	231 456	69%	-	43 377	-	188 079	-	-	-	-
Vhembe	704 498	733 978	704 498	509 851	72%	-	4	12	509 484	350	-	-	-
<b>Total</b>	<b>1 252 319</b>	<b>1 266 872</b>	<b>1 252 319</b>	<b>949 910</b>	<b>76%</b>	<b>-</b>	<b>70 762</b>	<b>28</b>	<b>861 050</b>	<b>18 071</b>	<b>-</b>	<b>-</b>	<b>-</b>
Bela-bela	31 083	41 303	32 500	11 874	37%	-	223	-	11 651	-	-	-	-
Lephalale	66 963	66 963	66 964	6 072	9%	-	-	-	6 072	-	-	-	-
Modimolle	41 307	51 893	41 307	42 451	103%	-	3 462	-	38 988	-	-	-	-
Mogalakwena	369 845	369 845	369 845	189 619	51%	-	17 748	-	171 731	-	139	-	-
Mookgophong	14 985	13 138	14 985	24 548	164%	-	-	-	24 548	-	-	-	-
Thabazimbi	180 374	90 187	90 187	7 407	8%	-	-	125	7 282	-	-	-	-
Waterberg district	-	9 167	9 167	4 252	46%	-	2 462	-	-	-	-	-	1 790
<b>Total</b>	<b>704 556</b>	<b>642 496</b>	<b>624 955</b>	<b>286 223</b>	<b>46%</b>	<b>-</b>	<b>23 896</b>	<b>125</b>	<b>260 272</b>	<b>-</b>	<b>139</b>	<b>-</b>	<b>1 790</b>

Source: NT Local Government Database

Appendix 4

Appendix 4: Capital Expenditure - M12 June 2015

R thousands	Original Budget	Adjusted Budget	Year To Date Budget	YTD Actual	% of Budget	Water & Sanitation	Electricity	Roads, Pavements, bridges & storm water	Other
Aganang	52 706	73 618	52 706	24 503	46%	-	1 114	7 852	15 537
Blouberg	46 897	60 870	46 897	38 766	83%	-	3 320	9 362	26 084
Capricorn	264 179	454 697	293 554	285 920	97%	272 159	-	1 709	12 052
Lepelle-Nkumpi	111 977	107 754	111 977	46 693	42%	-	2 275	29 366	15 052
Molemole	42 785	42 894	42 785	33 530	78%	-	380	20 073	13 077
Polokwane	518 749	787 677	518 749	609 048	117%	132 255	13 016	147 539	316 238
<b>Total</b>	<b>1 037 293</b>	<b>1 527 511</b>	<b>1 066 668</b>	<b>1 038 460</b>	<b>97%</b>	<b>404 414</b>	<b>20 105</b>	<b>215 901</b>	<b>398 040</b>
Ba-phalaborwa	61 179	54 279	61 179	40 764	67%	-	15 423	22 299	3 042
Giyani	100 918	117 923	100 918	112 362	111%	-	9 936	69 245	33 181
Letaba	165 975	254 094	165 975	113 025	68%	-	3 395	69 768	39 862
Tzaneen	170 929	232 763	170 929	126 112	74%	-	13 271	105 230	7 611
Maruleng	49 589	49 589	49 589	41 192	83%	-	-	27 083	14 109
Mopani	674 966	674 966	674 966	63 643	9%	60 994	-	-	2 649
<b>Total</b>	<b>1 223 557</b>	<b>1 383 614</b>	<b>1 223 556</b>	<b>497 098</b>	<b>41%</b>	<b>60 994</b>	<b>42 025</b>	<b>293 625</b>	<b>100 454</b>
Elias Motsoaledi	77 290	84 383	77 290	69 221	90%	-	8 482	47 715	13 024
Ephraim Mogale	83 807	68 255	83 807	54 641	65%	-	5 992	28 216	20 433
Fetakgomo	24 448	24 448	24 448	24 611	101%	-	5 406	2 787	16 418
Greater Tubatse	184 450	184 450	184 450	48 960	27%	-	-	48 960	-
Makhuduthamaga	156 678	166 730	156 678	118 191	75%	-	556	107 090	10 545
Sekhukhune District	957 752	678 432	957 752	178 905	19%	178 392	-	-	513
<b>Total</b>	<b>1 484 425</b>	<b>1 206 698</b>	<b>1 484 425</b>	<b>494 529</b>	<b>33%</b>	<b>178 392</b>	<b>20 436</b>	<b>234 768</b>	<b>60 933</b>
Makhado	150 941	150 941	150 941	180 826	120%	-	17 292	148 311	15 223
Musina	29 450	29 450	29 450	8 855	30%	-	-	4 107	4 748
Mutale	33 567	34 586	33 567	18 923	56%	-	-	18 857	66
Thulamela	333 863	317 916	333 863	231 457	69%	-	2 571	197 732	31 154
Vhembe District	704 498	733 978	704 498	509 851	72%	408 928	-	80 811	20 112
<b>DC 18 Total</b>	<b>1 252 319</b>	<b>1 266 872</b>	<b>1 252 319</b>	<b>949 912</b>	<b>76%</b>	<b>408 928</b>	<b>19 863</b>	<b>449 818</b>	<b>71 303</b>
Bela-bela	31 083	41 303	32 500	11 874	37%	-	-	2 620	9 254
Lephalale	66 963	66 963	66 964	8 285	12%	1 876	-	2 999	3 410
Modimolle	41 307	51 893	41 307	42 451	103%	20 777	5 287	11 899	4 488
Mogalakwena	369 845	369 845	369 845	189 619	51%	140 530	11 288	28 534	9 267
Mookgophong	14 985	13 138	14 985	24 548	164%	17 064	-	3 351	4 133
Thabazimbi	180 374	90 187	90 187	7 407	8%	27	-	6 594	786
Waterberg district	-	9 167	9 167	2 462	27%	-	-	-	2 462
<b>DC 18 Total</b>	<b>704 556</b>	<b>642 496</b>	<b>624 955</b>	<b>286 646</b>	<b>46%</b>	<b>180 274</b>	<b>16 575</b>	<b>55 997</b>	<b>33 800</b>

Source: NT Local Government Database

Appendix 5

Appendix 5: Cash Flow - M12 June 2015

R '000	Property Rates	Service Charges				Transfers Operational & Capital	Other Receipts	Total Cash Receipts by Source	Employee Related Cost	Councillor Remuneration	Bulk Purchases		Contracted Services	Other	Total Cash Payments by Type	Net Increase/(Decrease) in Cash Held	Cash/Cash equivalents at year begin	Cash/Cash equivalents monthly/year end
		Electricity	Water	Sanitation	Refuse removal						Bulk Electricity	Bulk Water						
	4 044	-	-	-	-	130 446	8 087	142 577	36 366	11 946	-	3 926	47 181	99 429	43 148	50 212	93 360	
Aganang	4 519	14 692	-	210	-	167 507	12 922	199 850	69 359	12 142	15 717	3 163	71 935	172 316	27 534	-	27 534	
Blouberg	-	-	-	-	-	791 932	9 119	805 228	205 345	11 805	42 341	27 372	572 623	859 486	-54 258	292 587	238 329	
Capricorn	1 172	4 177	-	-	-	236 504	58 253	295 929	61 772	15 671	-	6 625	100 462	184 530	111 399	108 766	220 165	
Lepelle-Nkumpi	6 698	4 913	-	141	-	124 861	9 939	146 552	55 998	7 956	-	3 109	65 496	141 549	5 003	29 215	34 218	
Molerole	265 172	653 529	198 348	55 386	972	1 035 754	1 425 746	3 674 282	483 774	22 329	148 290	71 502	2 481 876	3 691 041	-16 759	309 593	292 834	
Pokokwane	281 605	673 134	202 525	55 737	972	2 487 004	1 524 066	5 264 418	912 604	81 849	190 631	115 697	3 339 583	5 148 351	116 067	790 373	906 440	
<b>Total</b>	36 436	61 315	63 070	6 620	1 003	1 174 314	457 364	3 728 011	765 145	87 481	50 942	124 485	1 343 666	2 725 280	1 002 731	250 221	1 252 952	
Ba-phalaborwa	49 352	-	-	3 216	1 847	223 830	67 677	361 738	92 130	17 557	-	10 566	198 761	365 565	-3 827	35 400	31 573	
Giyani	6 839	7 976	-	1 187	308	53 445	7 776	63 253	31 603	7 768	410	783	57 148	129 347	86 461	-	86 461	
Letaba	65 131	409 934	18 398	6 544	308	352 411	(5 414)	438 709	91 765	18 711	-	17 955	143 861	272 132	-19 514	6 148	-13 366	
Tzaneen	14 700	-	-	2 362	-	223 559	89 171	312 730	45 087	18 207	-	36 747	203 455	303 496	9 234	94 825	166 577	
Maruleng	-	-	3 996	-	-	660 544	197 350	896 366	262 234	11 429	73 909	44 471	334 175	747 087	149 279	-	104 059	
Mopani	172 458	479 225	108 822	777 665	1 003	1 640 107	373 688	2 288 604	569 893	83 627	82 467	111 874	978 214	1 900 394	388 210	3 535 478	149 279	
<b>Total</b>	15 683	49 765	-	2 936	1 847	424 282	55 648	769 329	218 722	21 388	254 949	-	323 252	818 311	(48 982)	52 140	3 158	
Elias Msooledi	30 976	38 087	-	3 299	-	48 080	157 703	298 160	79 058	3 690	47 863	-	168 684	304 908	(6 748)	8 899	2 151	
Ephraim Mogale	1 241	-	-	483	308	93 144	7 974	102 948	30 398	7 723	-	1 994	84 020	124 135	(21 187)	4 986	(16 201)	
Fetakgomo	83 305	(323)	-	8 730	-	534 068	389 479	961 915	190 158	23 978	-	1 477	635 045	850 658	111 257	282 553	393 810	
Greater Tubatse	-	-	-	-	-	817 410	192 166	1 036 680	404 286	14 417	-	-	844 358	1 263 061	(226 381)	238 936	12 555	
Makhuduthamaga	29 200	-	0	9 272	-	1 915 984	802 970	3 169 032	922 622	71 196	302 812	9 084	2 055 359	3 361 073	(192 041)	587 514	395 473	
Sekhukhune District	160 405	87 529	-	15 448	2 155	1 640 107	373 688	2 288 604	569 893	83 627	82 467	111 874	978 214	1 900 394	388 210	3 535 478	149 279	
<b>Total</b>	41 294	240 034	-	8 071	-	424 282	55 648	769 329	218 722	21 388	254 949	-	323 252	818 311	(48 982)	52 140	3 158	
Makhado	10 216	70 569	-	11 592	-	48 080	157 703	298 160	79 058	3 690	47 863	-	168 684	304 908	(6 748)	8 899	2 151	
Musina	1 435	-	-	395	-	93 144	7 974	102 948	30 398	7 723	-	1 994	84 020	124 135	(21 187)	4 986	(16 201)	
Mutale	21 237	-	-	4 271	-	534 068	389 479	961 915	190 158	23 978	-	1 477	635 045	850 658	111 257	282 553	393 810	
Thulamela	(442)	-	27 546	-	-	817 410	192 166	1 036 680	404 286	14 417	-	-	844 358	1 263 061	(226 381)	238 936	12 555	
<b>Total</b>	73 740	310 603	27 546	24 329	12 860	1 915 984	802 970	3 169 032	922 622	71 196	302 812	9 084	2 055 359	3 361 073	(192 041)	587 514	395 473	
Bela-bela	34 827	57 272	14 909	5 226	847	57 930	27 204	203 494	55 354	2 588	46 371	22 299	111 118	242 933	(39 439)	-	(39 439)	
Lephalale	46 199	146 327	29 037	8 608	-	166 781	58 339	470 205	112 439	7 712	85 910	9 265	136 390	360 101	110 104	46 938	157 042	
Modjolele	22 000	73 913	19 195	4 337	-	87 028	68 572	282 213	100 441	6 337	70 010	9 434	45 424	237 580	44 633	34 643	79 276	
Mogalakwena	50 878	187 991	58 715	12 955	-	508 487	60 291	894 187	186 907	17 833	139 643	49 139	770 404	1 190 660	(296 473)	464 287	167 814	
Mookgophong	16 810	35 845	4 120	3 852	-	60 465	17 761	142 893	64 866	4 057	35 660	-	108 229	213 910	(71 017)	122	(70 895)	
Thabazimbi	16 233	33 332	32 708	6 101	-	73 573	30 284	205 619	101 048	8 010	17 729	4 879	47 700	218 721	(13 102)	860	(12 242)	
Waterberg district	-	-	-	-	1 991	104 085	7 289	113 365	59 691	6 613	-	11 650	31 569	109 523	3 642	68 176	72 018	
<b>Total</b>	186 947	534 670	158 684	41 132	2 838	1 058 349	269 740	2 311 976	680 746	53 150	416 949	106 666	1 250 834	2 573 428	(261 452)	615 026	353 574	

Appendix 6

Appendix 6: Debtors Age Analysis - M12 June 2015

R '000	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total
	Total	%	Total	%	Total	%	Total	%	
Aganang	-	0%	-	0%	-	0%	-	0%	-
Blouberg	-	0%	-	0%	-	0%	-	0%	-
Capricorn	11 868	12%	10 257	11%	11 136	12%	63 032	65%	96 293
Lepelle-Nkumpi	3 640	3%	2 072	2%	2 131	2%	119 734	94%	127 577
Molemole	1 582	2%	1 477	2%	1 480	2%	65 063	93%	69 602
Polokwane	(15 915)	-3%	36 744	6%	33 919	5%	567 708	91%	622 456
<b>Total</b>	<b>1 175</b>	<b>0%</b>	<b>50 550</b>	<b>6%</b>	<b>48 666</b>	<b>5%</b>	<b>815 537</b>	<b>89%</b>	<b>915 928</b>
Ba-phalaborwa	19 549	4%	12 204	3%	11 186	3%	391 673	90%	434 612
Giyani	2 421	3%	982	1%	(8 434)	-9%	96 184	106%	91 153
Letaba	2 770	3%	1 951	2%	1 687	2%	77 628	92%	84 036
Tzaneen	-	0%	-	0%	-	0%	-	0%	-
Maruleng	3 025	10%	2 346	8%	1 872	6%	22 767	76%	30 010
Mopani	-	0%	-	0%	-	0%	-	0%	-
<b>Total</b>	<b>27 765</b>	<b>4%</b>	<b>17 483</b>	<b>3%</b>	<b>6 311</b>	<b>1%</b>	<b>588 252</b>	<b>92%</b>	<b>639 811</b>
Elias Motsoaledi	8 777	19%	3 499	7%	(2 151)	-5%	36 808	78%	46 933
Ephraim Mogale	8 100	19%	1 761	4%	1 415	3%	32 198	74%	43 474
Fetakgomo	-	0%	-	0%	-	0%	-	0%	-
Greater Tubase	-	0%	-	0%	-	0%	-	0%	-
Makhuduthamaga	-	0%	-	0%	-	0%	-	0%	-
Sekhukhune District	15 934	11%	10 312	7%	10 044	7%	110 207	75%	146 497
<b>Total</b>	<b>32 811</b>	<b>14%</b>	<b>15 572</b>	<b>7%</b>	<b>9 308</b>	<b>4%</b>	<b>179 213</b>	<b>76%</b>	<b>236 904</b>
Makhado	-	0%	(1 240)	-1%	17 127	19%	76 450	83%	92 337
Musina	7 227	65%	1 223	11%	841	8%	1 851	17%	11 142
Mutale	267	4%	284	4%	295	4%	6 329	88%	7 175
Thulamela	59 921	18%	7 153	2%	6 545	2%	264 178	78%	337 797
Vhembe District	6 312	7%	6 858	8%	7 406	9%	65 081	76%	85 657
<b>Total</b>	<b>73 727</b>	<b>14%</b>	<b>14 278</b>	<b>3%</b>	<b>32 214</b>	<b>6%</b>	<b>413 889</b>	<b>77%</b>	<b>534 108</b>
Bela-bela	19 208	19%	3 539	3%	(352)	0%	79 907	78%	102 302
Lephalale	10 538	7%	6 668	4%	7 096	5%	128 829	84%	153 131
Modimolle	11 612	9%	5 806	5%	4 769	4%	101 782	82%	123 969
Mogalakwena	28 775	7%	20 889	5%	12 118	3%	367 887	86%	429 669
Mookgophong	-	0%	-	0%	-	0%	-	0%	-
Thabazimbi	6 365	4%	5 411	3%	6 229	4%	156 083	90%	174 088
Waterberg district	6	40%	9	60%	-	0%	-	0%	15
<b>Total</b>	<b>76 504</b>	<b>8%</b>	<b>42 322</b>	<b>4%</b>	<b>29 860</b>	<b>3%</b>	<b>834 488</b>	<b>85%</b>	<b>983 174</b>

Source: NT Local Government Database

## Appendix 7

### Appendix 7: Debtors by Customer Group - M12 June 2015

R '000	Government		Business		Households		Other		Total
	Total	%	Total	%	Total	%	Total	%	
Aganang	-	0%	-	0%	-	0%	-	0%	-
Blouberg	-	0%	-	0%	-	0%	-	0%	-
Capricorn	-	0%	-	0%	-	0%	96 293	100%	96 293
Lepelle-Nkumpi	23 745	19%	28 230	22%	75 603	59%	0	0%	127 578
Molemole	16 224	23%	1 978	3%	41 990	60%	9 409	14%	69 601
Polokwane	24 842	4%	141 025	23%	394 715	63%	61 875	10%	622 457
<b>Total</b>	<b>64 811</b>	<b>7%</b>	<b>171 233</b>	<b>19%</b>	<b>512 308</b>	<b>56%</b>	<b>167 577</b>	<b>18%</b>	<b>915 929</b>
Ba-phalaborwa	10 135	2%	62 626	14%	353 447	81%	8 404	2%	434 612
Giyani	15 898	17%	15 519	17%	54 621	60%	5 117	6%	91 155
Letaba	1 784	2%	6 230	7%	76 022	90%	-	0%	84 036
Tzaneen	-	0%	-	0%	-	0%	-	0%	-
Maruleng	1 622	5%	481	2%	14 114	47%	13 793	46%	30 010
Mopani	-	0%	-	0%	-	0%	-	0%	-
<b>Total</b>	<b>29 439</b>	<b>5%</b>	<b>84 856</b>	<b>13%</b>	<b>498 204</b>	<b>78%</b>	<b>27 314</b>	<b>4%</b>	<b>639 813</b>
Elias Motsoaledi	10 277	22%	9 825	21%	17 115	36%	9 717	21%	46 934
Ephraim Mogale	-	0%	-	0%	-	0%	43 475	100%	43 475
Fetakgomo	-	0%	-	0%	-	0%	-	0%	-
Greater Tubatse	-	0%	-	0%	-	0%	-	0%	-
Makhuduthamaga	-	0%	-	0%	-	0%	-	0%	-
Sekhukhune District	5 242	4%	20 610	14%	120 645	82%	-	0%	146 497
<b>Total</b>	<b>15 519</b>	<b>7%</b>	<b>30 435</b>	<b>13%</b>	<b>137 760</b>	<b>58%</b>	<b>53 192</b>	<b>22%</b>	<b>236 906</b>
Makhado	5 423	6%	25 304	27%	43 178	47%	18 431	20%	92 336
Musina	1 109	10%	5 001	45%	-	0%	5 032	45%	11 142
Mutale	2 094	29%	2 454	34%	2 628	37%	-	0%	7 176
Thulamela	-	0%	-	0%	-	0%	337 797	100%	337 797
Vhembe District	-	0%	-	0%	-	0%	85 658	100%	85 658
<b>Total</b>	<b>8 626</b>	<b>2%</b>	<b>32 759</b>	<b>6%</b>	<b>45 806</b>	<b>9%</b>	<b>446 918</b>	<b>84%</b>	<b>534 109</b>
Bela-bela	15 474	15%	-2 431	-2%	40 767	40%	48 490	47%	102 300
Lephalale	3 557	2%	26 488	17%	122 372	80%	712	0%	153 129
Modimolle	6 983	6%	9 984	8%	98 387	79%	8 615	7%	123 969
Mogalakwena	57 470	13%	31 762	7%	340 437	79%	-	0%	429 669
Mookgophong	-	0%	-	0%	-	0%	-	0%	-
Thabazimbi	10 852	6%	16 219	9%	131 686	76%	15 331	9%	174 088
Waterberg district	-	0%	-	0%	-	0%	15	100%	15
<b>Total</b>	<b>94 336</b>	<b>10%</b>	<b>82 022</b>	<b>8%</b>	<b>733 649</b>	<b>75%</b>	<b>73 163</b>	<b>7%</b>	<b>983 170</b>

Source: NT Local Government Database



## Appendix 8

## Appendix 8: Creditors Age Analysis - M12 June 2015

R '000	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total
	Total	%	Total	%	Total	%	Total	%	
Aganang	4 563	100%	-	0%	-	0%	-	0%	4 563
Blouberg	-	0%	-	0%	-	0%	-	0%	-
Capricorn	7 299	3%	8 136	3%	7 936	3%	237 905	91%	261 276
Lepelle-Nkumpi	-	0%	-	0%	-	0%	-	0%	-
Molemole	4	100%	-	0%	-	0%	-	0%	4
Polokwane	121 918	100%	-	0%	-	0%	-	0%	121 918
<b>Total</b>	<b>133 784</b>	<b>35%</b>	<b>8 136</b>	<b>2%</b>	<b>7 936</b>	<b>2%</b>	<b>237 905</b>	<b>61%</b>	<b>387 761</b>
Ba-Phalaborwa	17 308	55%	1 787	6%	3 054	10%	9 310	30%	31 459
Greater Giyani	-	0%	-	0%	-	0%	-	0%	-
Greater Letaba	1 877	100%	-	0%	-	0%	-	0%	1 877
Greater Tzaneen	8 356	98%	168	2%	-	0%	-	0%	8 524
Maruleng	331	100%	-	0%	-	0%	-	0%	331
Mopani	-	0%	-	0%	-	0%	-	0%	-
<b>Total</b>	<b>27 872</b>	<b>66%</b>	<b>1 955</b>	<b>5%</b>	<b>3 054</b>	<b>7%</b>	<b>9 310</b>	<b>22%</b>	<b>42 191</b>
Elias Motsoaledi	-	0%	-	0%	-	0%	-	0%	-
Ephraim Mogale	3 460	100%	-	0%	-	0%	-	0%	3 460
Fetakgomo	-	0%	-	0%	-	0%	-	0%	-
Greater Tubase	-	0%	-	0%	-	0%	-	0%	-
Makhuduthamaga	4 146	100%	-	0%	-	0%	-	0%	4 146
Sekhukhune District	77 844	34%	44 918	20%	47 220	21%	59 047	26%	229 029
<b>Total</b>	<b>85 450</b>	<b>36%</b>	<b>44 918</b>	<b>19%</b>	<b>47 220</b>	<b>20%</b>	<b>59 047</b>	<b>25%</b>	<b>236 635</b>
Makhado	21	44%	27	56%	-	0%	-	0%	48
Musina	14 320	22%	8 532	13%	2 460	4%	41 109	62%	66 421
Mutale	962	62%	323	21%	30	2%	243	16%	1 558
Thulamela	-	0%	-	0%	-	0%	-	0%	-
Vhembe District	2 134	11%	3 606	19%	3 135	16%	10 342	54%	19 217
<b>Total</b>	<b>17 437</b>	<b>20%</b>	<b>12 488</b>	<b>14%</b>	<b>5 625</b>	<b>6%</b>	<b>51 694</b>	<b>59%</b>	<b>87 244</b>
Bela-bela	29 203	99%	357	1%	-	0%	-	0%	29 560
Lephalale	-	0%	-	0%	-	0%	-	0%	-
Modimolle	15 489	98%	328	2%	9	0%	26	0%	15 852
Mogalakwena	33 899	100%	-	0%	-	0%	-	0%	33 899
Mookgophong	3 416	8%	4 056	10%	687	2%	33 921	81%	42 080
Thabazimbi	14 095	6%	16 474	8%	6 306	3%	182 755	83%	219 630
Waterberg district	424	100%	-	0%	-	0%	-	0%	424
<b>Total</b>	<b>96 526</b>	<b>28%</b>	<b>21 215</b>	<b>6%</b>	<b>7 002</b>	<b>2%</b>	<b>216 702</b>	<b>63%</b>	<b>341 445</b>

Source: NT Local Government Database

Appendix 9

Appendix 9: Creditors by Customer Group - M12 June 2015

R '000	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	%	
Aganang	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	4 563	100%	-	0%	-	0%	4 563
Blouberg	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-
Capricorn	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	111 597	43%	-	0%	149 678	57%	261 275
Lepelle-Nkumpi	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-
Molemole	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	4	100%	-	0%	-	0%	4
Potokwane	66 313	54%	17 169	14%	-	0%	-	0%	-	0%	-	0%	38 437	32%	-	0%	-	0%	121 919
<b>DC 16 Total</b>	<b>66 313</b>	<b>17%</b>	<b>17 169</b>	<b>4%</b>	-	0%	-	0%	-	0%	-	0%	<b>154 601</b>	<b>40%</b>	-	0%	<b>149 678</b>	<b>39%</b>	<b>387 761</b>
Ba-phalaborwa	13 598	43%	-	0%	-	0%	-	0%	-	0%	0	0%	17 138	54%	723	2%	0	0%	31 459
Giyani	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-
Letaba	853	45%	-	0%	-	0%	-	0%	-	0%	-	0%	270	14%	-	0%	754	40%	1 877
Tzaneen	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	8 525	100%	-	0%	-	0%	8 525
Maruleng	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	331	100%	331
Mopani	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-
<b>Total</b>	<b>14 451</b>	<b>34%</b>	-	0%	-	0%	-	0%	-	0%	-	0%	<b>25 933</b>	<b>61%</b>	<b>723</b>	<b>2%</b>	<b>1 085</b>	<b>3%</b>	<b>42 192</b>
Elias Mboaledi	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-
Ephraim Mogale	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-
Fetakgomo	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-
Greater Tubatse	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-
Makhuoduthamega	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	4 146	100%	-	0%	-	0%	4 146
Sekhukhune District	1 905	1%	10 869	5%	3 214	1%	-	0%	2 012	1%	-	0%	49 811	22%	-	0%	161 218	70%	229 029
<b>Total</b>	<b>1 905</b>	<b>1%</b>	<b>10 869</b>	<b>5%</b>	<b>3 214</b>	<b>1%</b>	-	0%	<b>2 012</b>	<b>1%</b>	-	0%	<b>53 957</b>	<b>23%</b>	-	0%	<b>161 218</b>	<b>69%</b>	<b>233 175</b>
Makhado	48	100%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	48
Musina	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	66 421	100%	-	0%	-	0%	66 421
Mutale	-	0%	-	0%	605	39%	-	0%	357	23%	-	0%	595	38%	-	0%	-	0%	1 557
Thulamela	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-
Vhembe	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	19 217	100%	-	0%	-	0%	19 217
<b>Total</b>	<b>48</b>	<b>0%</b>	-	0%	<b>605</b>	<b>1%</b>	-	0%	<b>357</b>	<b>0%</b>	-	0%	<b>86 233</b>	<b>99%</b>	-	0%	-	0%	<b>87 243</b>
Bela-bela	3 193	11%	376	1%	-	0%	-	0%	-	0%	-	0%	25 952	88%	38	0%	-	0%	29 559
Lephalale	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-
Modimolle	9 436	60%	538	3%	-	0%	-	0%	-	0%	-	0%	2 871	18%	-	0%	3 007	19%	15 852
Mogalakwena	14 681	43%	2 347	7%	2 331	7%	(1 440)	-4%	-	0%	-	0%	-	0%	-	0%	15 981	47%	33 900
Mookgophong	36 295	86%	-	0%	-	0%	-	0%	-	0%	-	0%	897	2%	163	0%	4 724	11%	42 079
Thabazimbi	105 542	48%	19 922	9%	1 343	1%	988	0%	-	0%	1 429	1%	90 138	41%	267	0%	-	0%	219 629
Waterberg district	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	424	100%	424
<b>Total</b>	<b>169 147</b>	<b>50%</b>	<b>23 183</b>	<b>7%</b>	<b>3 674</b>	<b>1%</b>	<b>(452)</b>	<b>0%</b>	-	<b>0%</b>	-	0%	<b>119 858</b>	<b>35%</b>	<b>468</b>	<b>0%</b>	<b>24 136</b>	<b>7%</b>	<b>341 443</b>

Source: NT Local Government Database