



**LIMPOPO**  
PROVINCIAL GOVERNMENT  
REPUBLIC OF SOUTH AFRICA

**PROVINCIAL TREASURY**

Enq: Tema SE

Ref: 12/1/4/2

Date: 04 February 2016

Director-General: National Treasury

Private Bag x115

**PRETORIA**

0001

Attention: Mr. J. Hattingh

**MUNICIPAL FINANCE MANAGEMENT ACT NO. 56 OF 2003: IN-YEAR-MONITORING:  
SECTION 71 (6) REPORTING: DECEMBER 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 Provincial Treasury's MFMA section 71(6) consolidated statements and narratives as at 31<sup>st</sup> December 2015.

Kind regards,

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Prathibha CA (SA)

Head of Department

Date: 12/2/2016



# LIMPOPO

PROVINCIAL GOVERNMENT  
REPUBLIC OF SOUTH AFRICA

## PROVINCIAL TREASURY

**Consolidated MFMA S71 Report (Monthly Budget Statements)  
As at 31 December 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 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 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
- Assessing the budget performance of municipalities assists in serving 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, it is imperative that 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 - Mid-December 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                      | 3 845 567         | 3 848 567         | 1 965 449        | 1 828 676        | 93%               | 181 478                            | 339 025            | 165 782        | 26 979            | 34 322         | 12 563        | 136 592        | 872 035                           |                      |
| Mopani                         | 2 929 398         | 2 929 398         | 1 742 828        | 1 726 656        | 99%               | 116 834                            | 246 534            | 89 531         | 13 594            | 24 621         | 975           | 107 345        | 1 126 303                         |                      |
| Sekekehune                     | 2 172 869         | 2 172 869         | 1 236 929        | 1 064 487        | 82%               | 83 825                             | 41 243             | 16 900         | 4 254             | 4 966          | 5 801         | 51 807         | 855 871                           |                      |
| Vhembe                         | 2 724 921         | 2 724 921         | 1 810 827        | 1 375 833        | 76%               | 85 656                             | 156 047            | 28 888         | -                 | 37 063         | 7 130         | 79 767         | 980 261                           |                      |
| Waterberg                      | 2 431 848         | 2 431 848         | 1 338 648        | 1 369 636        | 97%               | 322 841                            | 233 988            | 80 990         | 28 237            | 26 982         | 874           | 76 269         | 535 416                           |                      |
| <b>Total Operating Revenue</b> | <b>14 104 704</b> | <b>14 104 704</b> | <b>8 153 651</b> | <b>7 268 290</b> | <b>89%</b>        | <b>790 645</b>                     | <b>1 078 816</b>   | <b>362 152</b> | <b>72 995</b>     | <b>121 874</b> | <b>27 343</b> | <b>451 579</b> | <b>4 370 887</b>                  |                      |

- Municipalities, on average have billion 89% or R 7. 296 billion of the planned YTD budget of R8.154 billion.

- YTD service charges contribute 23% of the actual YTD operating revenue.
- TD transfers recognized contribute 60% of the actual YTD operating revenue.

- YTD property rates billed contributes 11% of the actual YTD operating revenue.

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

- The YTD employees related cost contribute 39% (R1.835 billion) to the actual YTD operating expenditure of R4.668 billion.

- Other YTD expenditure contributes 29% of the actual YTD operating expenditure.

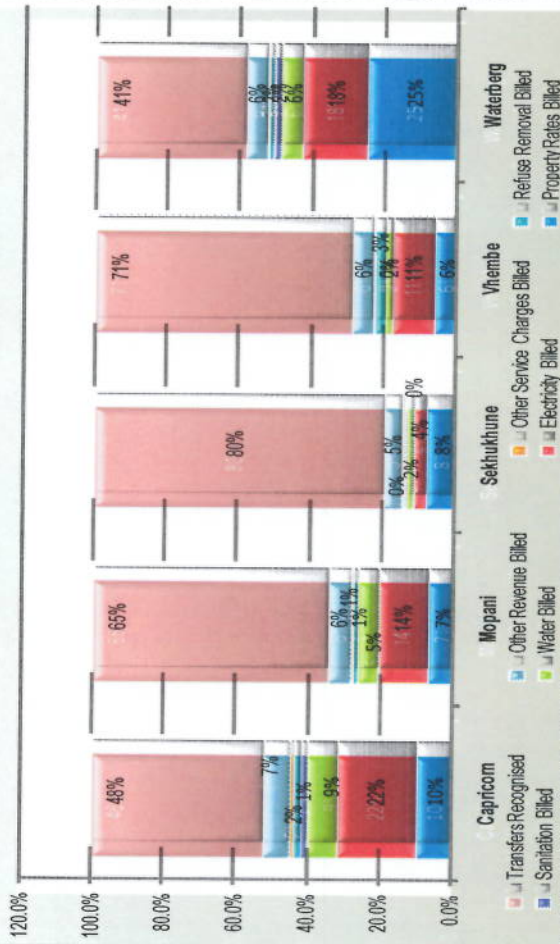
- YTD bulk purchases contribute 20% of the YTD actual operating

Table 2: Operating Expenditure

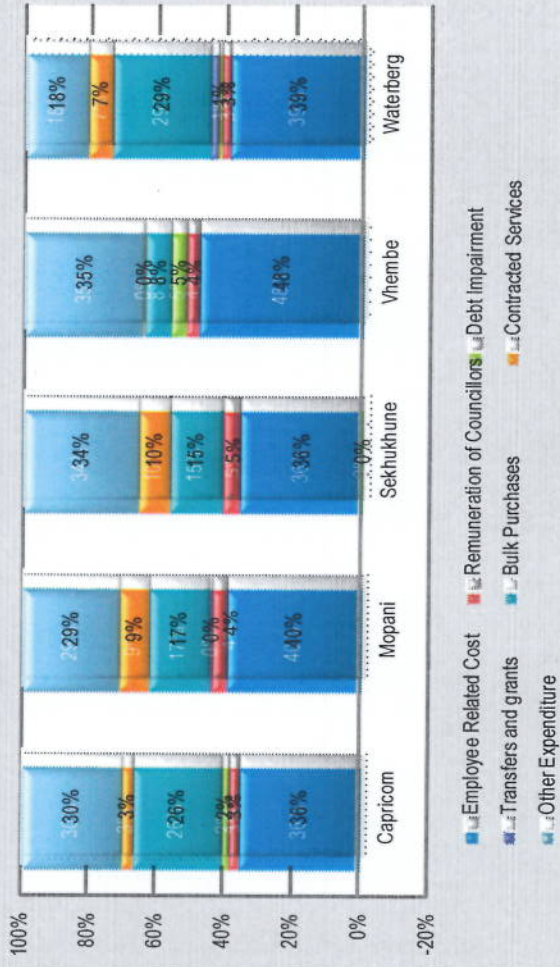
Operating Expenditure per District - Mid-December 2015

| 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 |
|------------------------------------|-------------------|-------------------|------------------|------------------|-----------------|-----------------------|-------------------------|-----------------|----------------------|----------------|---------------------|-------------------|
| Capricorn                          | 3 733 159         | 3 733 159         | 1 661 008        | 1 458 361        | 88%             | 519 347               | 42 585                  | 25 006          | 6 120                | 380 551        | 49 555              | 434 580           |
| Mopani                             | 3 038 114         | 2 928 398         | 1 742 828        | 1 923 213        | 59%             | 405 512               | 43 787                  | -               | 19 360               | 176 222        | 91 884              | 236 447           |
| Sekekehune                         | 2 212 856         | 2 212 856         | 1 073 984        | 899 418          | 56%             | 244 902               | 30 309                  | (2)             | 3 655                | 69 277         | 57 265              | 203 951           |
| Vhembe                             | 2 823 177         | 2 823 177         | 1 244 563        | 797 252          | 64%             | 365 751               | 29 185                  | 37 263          | -                    | 69 909         | 3 736               | 281 407           |
| Waterberg                          | 2 519 274         | 2 519 274         | 1 206 801        | 789 556          | 65%             | 309 265               | 22 535                  | 5 796           | 18 485               | 231 323        | 57 446              | 144 957           |
| <b>Total Operating Expenditure</b> | <b>14 126 520</b> | <b>14 017 504</b> | <b>6 929 324</b> | <b>4 967 801</b> | <b>67%</b>      | <b>1 633 396</b>      | <b>168 404</b>          | <b>66 057</b>   | <b>28 320</b>        | <b>939 292</b> | <b>259 916</b>      | <b>1 338 412</b>  |

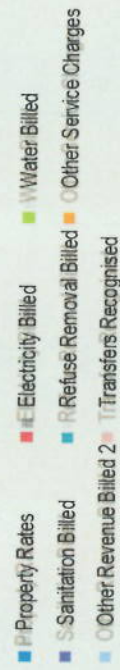
**Breakdown of Revenue by District per Source - December 2015**



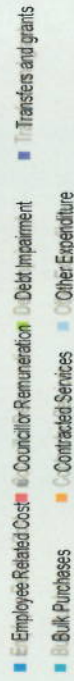
**Breakdown of Expenditure by District per Source - December 2015**



**Revenue per Income Group - December 2015**



**Expenditure per Item - December 2015**



## 4.2. CAPITAL SOURCE OF FINANCE AND EXPENDITURE

**Table 3: Capital Source of Finance**

Capital Sources of Finance per District - M06 December 2015

| R '000       | Original Budget  | Adjusted Budget  | YTD Budget       | YTD Actual       | %          | External Loans | Asset Finance Reserve | Surplus Cash   | Public Contributions | Transfers & Grants |                   |                              |                          | Leases   | Other    |
|--------------|------------------|------------------|------------------|------------------|------------|----------------|-----------------------|----------------|----------------------|--------------------|-------------------|------------------------------|--------------------------|----------|----------|
|              |                  |                  |                  |                  |            |                |                       |                |                      | National Grants    | Provincial Grants | District Municipality Grants | Other Transfers & Grants |          |          |
| Capricorn    | 1 184 267        | 1 184 267        | 518 783          | 366 787          | 78%        | -              | -                     | 70 723         | -                    | 326 069            | -                 | 25                           | -                        | -        | -        |
| Mopani       | 1 096 502        | 1 096 502        | 244 360          | 325 706          | 135%       | -              | -                     | 94 203         | -                    | 231 503            | -                 | -                            | -                        | -        | -        |
| Sekhukhune   | 1 408 823        | 1 408 823        | 745 272          | 297 062          | 45%        | -              | -                     | 20 699         | 17 069               | 244 264            | 68                | 15 061                       | -                        | -        | -        |
| Vhembe       | 1 377 302        | 1 377 302        | 434 865          | 279 627          | 64%        | -              | -                     | 45 183         | -                    | 234 344            | -                 | -                            | -                        | -        | -        |
| Waterberg    | 646 906          | 646 906          | 355 143          | 309 491          | 87%        | -              | -                     | 20 680         | -                    | 288 811            | -                 | -                            | -                        | -        | -        |
| <b>Total</b> | <b>5 713 900</b> | <b>5 713 900</b> | <b>2 286 463</b> | <b>1 608 893</b> | <b>70%</b> | <b>-</b>       | <b>-</b>              | <b>251 386</b> | <b>17 069</b>        | <b>1 324 961</b>   | <b>68</b>         | <b>25</b>                    | <b>15 061</b>            | <b>-</b> | <b>-</b> |

**Table 4: Capital Expenditure**

Capital Expenditure per District - M06 December 2015

| R '000       | Original Budget  | Adjusted Budget  | YTD Budget       | YTD Actual       | %          | Capital Expenditure |               |              |                |                |          |
|--------------|------------------|------------------|------------------|------------------|------------|---------------------|---------------|--------------|----------------|----------------|----------|
|              |                  |                  |                  |                  |            | Water & Sanitation  | Electricity   | Housing      | Roads, Etc.    | Other          | Leases   |
| Capricorn    | 1 184 267        | 1 184 267        | 493 391          | 351 421          | 71%        | 156 913             | 9 606         | -            | 138 983        | 45 919         | -        |
| Mopani       | 1 096 502        | 1 096 502        | 274 837          | 326 813          | 119%       | 60 105              | 14 716        | -            | 197 443        | 54 549         | -        |
| Sekhukhune   | 1 408 823        | 1 408 823        | 807 945          | 296 400          | 37%        | 117 233             | 5 016         | -            | 149 390        | 24 762         | -        |
| Vhembe       | 1 252 319        | 1 266 872        | 854 785          | 287 353          | 34%        | 48 917              | 13 662        | 1 065        | 192 622        | 31 086         | -        |
| Waterberg    | 646 906          | 646 906          | 354 028          | 309 410          | 87%        | 223 923             | 16 296        | -            | 42 521         | 26 670         | -        |
| <b>Total</b> | <b>5 588 817</b> | <b>5 603 370</b> | <b>2 784 986</b> | <b>1 571 397</b> | <b>56%</b> | <b>607 090</b>      | <b>59 296</b> | <b>1 065</b> | <b>720 959</b> | <b>182 986</b> | <b>-</b> |

- On average 70% (R1.609 billion) of the YTD budget of R2.286 billion for capital source of finance was used.
- The total YTD capital expenditure recorded by municipalities within the province amounts to R1. 571 billion or 56% of the YTD capital expenditure budget of R2.786 billion; therefore the spending is 44% less than the YTD budgeted spend.



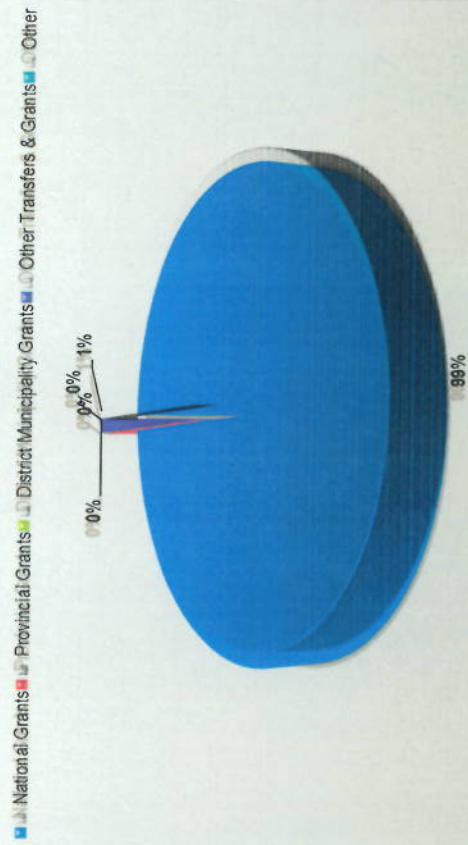
**B Breakdown of Capital Sources by District per Source - December 2015**



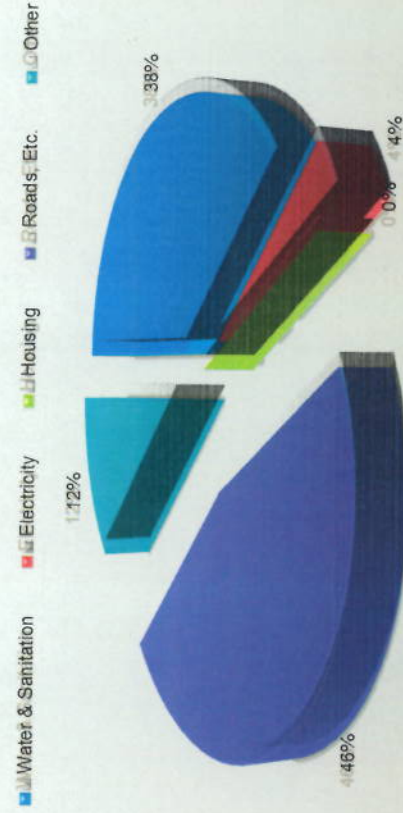
**B Breakdown of Capital Expenditure by District per Source - December 2015**



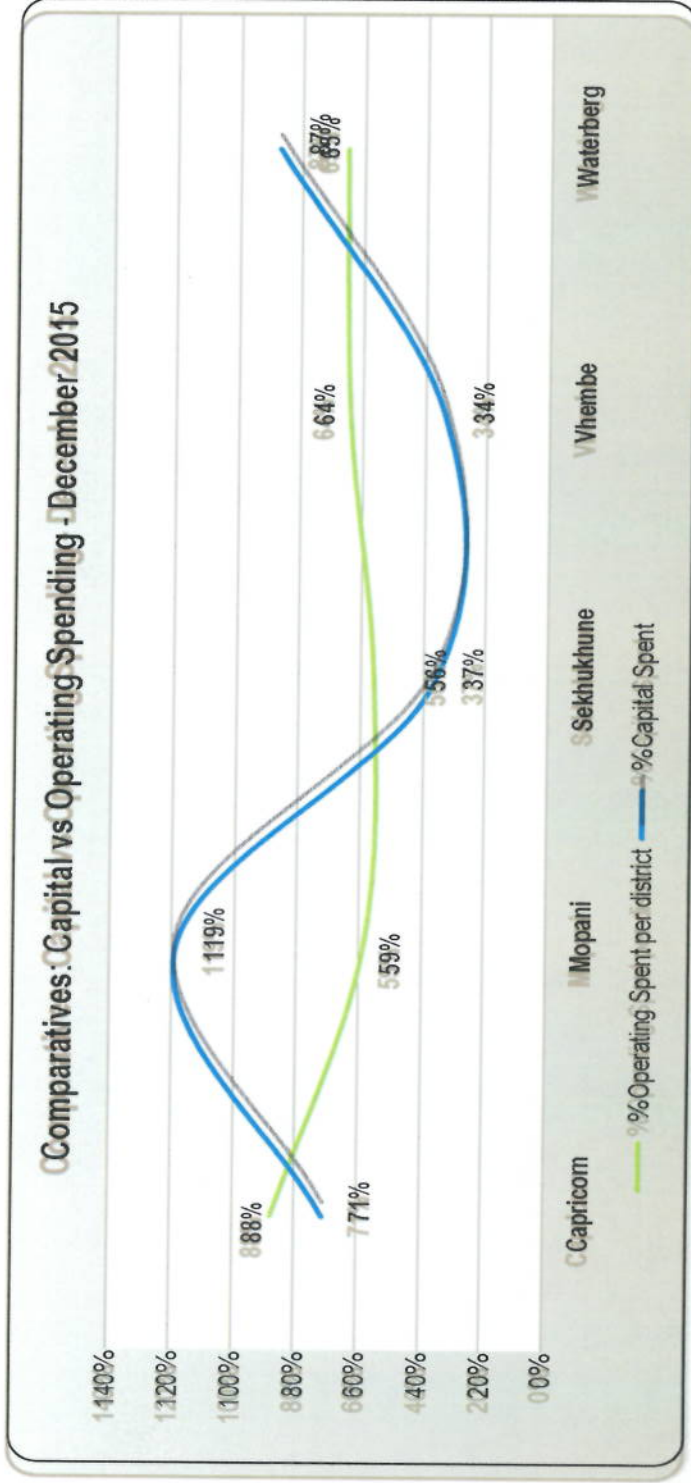
**C Capital Sources of Finance - December 2015**



**C Capital Expenditure per Item - December 2015**



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



- The table compares the percentage of the YTD capital and YTD operating expenditure that was spent in the province.
- The percentage operational budget spent is more than the percentage of the capital spending except within Mopani and Waterberg districts whose percentage of the capital expenditure is more than the operational expenditure.
- Mopani district Municipalities have spent more than 100% of the YTD capital expenditure budget.

#### 4.4. CASH FLOW STATEMENT

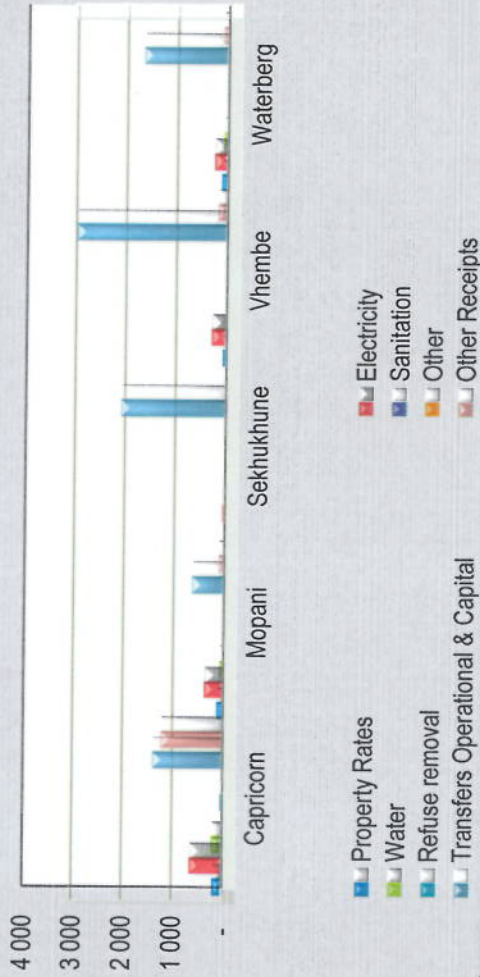
Table 5: Cash Receipts and Payments

CashFlow - M06 December 2015

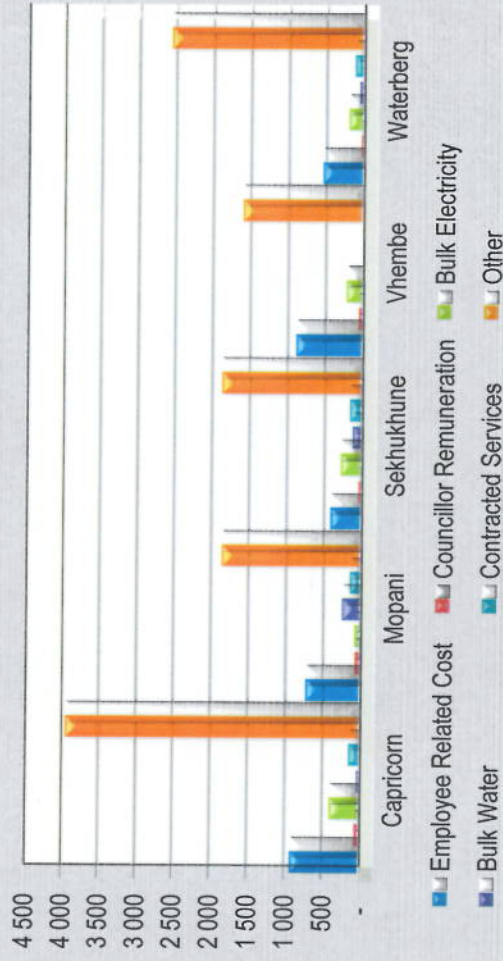
| R thousands  | Property Rates | Electricity    | Water         | Sanitation   | Refuse removal | Other        | Transfers Operational & Capital | Other Receipts | Total Cash Receipts by Source | Employee Related Cost | Councillor Remuneration | Bulk Electricity | Bulk Water    | Contracted Services | Other            | Total Payments by Type | Net increase (decrease) in Cash Held | Cash/Cash equivalents and month/year begin | Cash/Cash equivalents and month/year end |
|--------------|----------------|----------------|---------------|--------------|----------------|--------------|---------------------------------|----------------|-------------------------------|-----------------------|-------------------------|------------------|---------------|---------------------|------------------|------------------------|--------------------------------------|--|--|
| Capricorn    | 19 063         | 64 073         | 21 191        | 3 376        | 4 513          | 2 164        | 139 244                         | 122 246        | 375 872                       | 93 194                | 6 847                   | 40 339           | 4 265         | 15 169              | 354 670          | 554 423                | -170 710                             | 1 228 379                                  | 1 057 668                                |
| Mopani       | 12 661         | 37 285         | 6 784         | 930          | 3 078          | 2 632        | 63 228                          | 10 642         | 137 500                       | 73 182                | 7 407                   | 7 845            | 24 670        | 14 624              | 185 331          | 313 069                | -175 558                             | 917 610                                    | 742 054                                  |
| Sehlabathe   | 1 435          | 4 493          | 2             | -            | 239            | -            | 208 290                         | 3 105          | 217 564                       | 41 238                | 4 069                   | 27 869           | 12 279        | 16 149              | 186 611          | 288 185                | -70 623                              | 660 765                                    | 590 144                                  |
| Wenende      | 5 688          | 28 971         | 197           | -            | 2 037          | 624          | 258 574                         | 18 084         | 355 365                       | 88 578                | 5 619                   | 21 733           | -             | 993                 | 159 935          | 275 858                | 78 528                               | 1 199 565                                  | 1 278 111                                |
| Wahlberg     | 11 522         | 25 810         | 6 752         | 2 599        | 1 863          | 138          | 166 894                         | 9 621          | 225 019                       | 54 346                | 3 918                   | 19 696           | 5 835         | 12 032              | 255 928          | 351 665                | -126 242                             | 768 764                                    | 642 522                                  |
| <b>Total</b> | <b>51 379</b>  | <b>160 632</b> | <b>34 926</b> | <b>6 907</b> | <b>11 559</b>  | <b>5 816</b> | <b>876 230</b>                  | <b>163 678</b> | <b>1 311 120</b>              | <b>359 508</b>        | <b>27 760</b>           | <b>117 461</b>   | <b>47 049</b> | <b>58 917</b>       | <b>1 182 475</b> | <b>1 784 199</b>       | <b>-464 603</b>                      | <b>4 775 102</b>                           | <b>4 310 499</b>                         |

- The tables presents the inflow(receipts) and outflow(payments) of cash as at 31 December 2015
- R1.311 billion was received as at 31 December 2015 out of which 67% (R876 million) was from transfer and grants.
- Total payments amount to R1.784 billion. Employee related costs and councillors remuneration contributes 21% to the cash payments

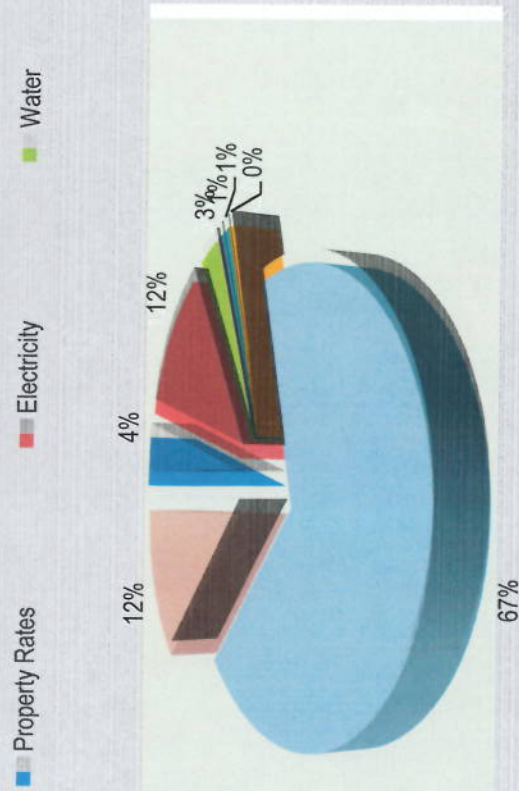
### Cash Receipts per district by Source- December 2015



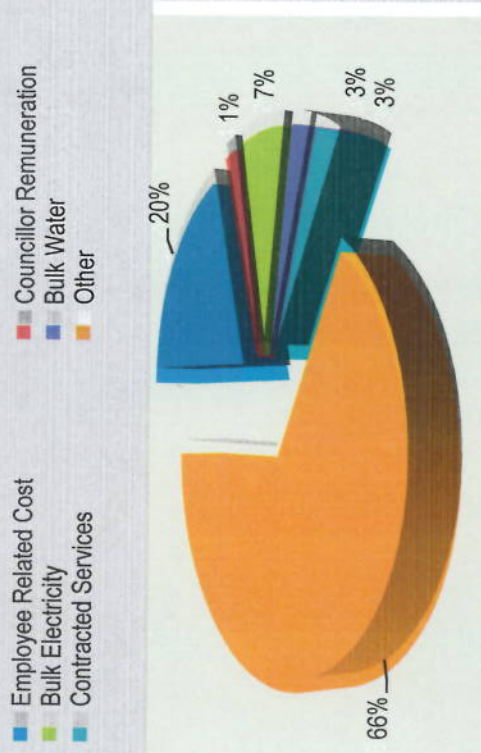
### Cash Payments per District by item



### Provincial Cash Receipts - December 2015



### Provincial Cash Payments December 2015



#### 4.5. DEBTORS AGE ANALYSIS

Table 6: Debtors 'Age Analysis

Debtor Age Analysis - M06 December 2015

| R' 000       | 0 - 30 Days    |           | 31 - 60 Days   |           | 61 - 90 Days   |           | Over 90 Days     |            | Total            |
|--------------|----------------|-----------|----------------|-----------|----------------|-----------|------------------|------------|------------------|
|              | Total          | %         | Total          | %         | Total          | %         | Total            | %          |                  |
| Capricorn    | 67 635         | 6%        | 72 483         | 6%        | 100 220        | 9%        | 893 812          | 79%        | 1 134 150        |
| Mopani       | 26 708         | 5%        | 20 594         | 3%        | 17 024         | 3%        | 568 682          | 90%        | 635 208          |
| Sekhukhune   | 31 112         | 8%        | 18 875         | 5%        | 17 143         | 5%        | 304 574          | 82%        | 371 704          |
| Vhembe       | 33 343         | 5%        | 55 688         | 9%        | 25 568         | 4%        | 534 408          | 82%        | 649 007          |
| Waterberg    | 122 732        | 10%       | 80 068         | 7%        | 62 508         | 5%        | 941 057          | 78%        | 1 206 365        |
| <b>Total</b> | <b>283 530</b> | <b>7%</b> | <b>247 708</b> | <b>6%</b> | <b>222 463</b> | <b>6%</b> | <b>3 242 733</b> | <b>81%</b> | <b>3 996 434</b> |

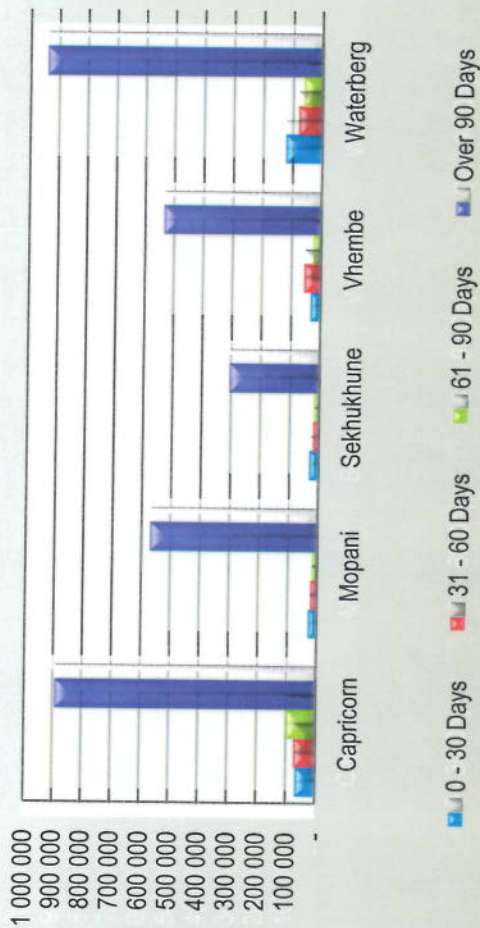
Table 7: Debtors per Customer Group

Debtors by Customer Group - M06 December 2015

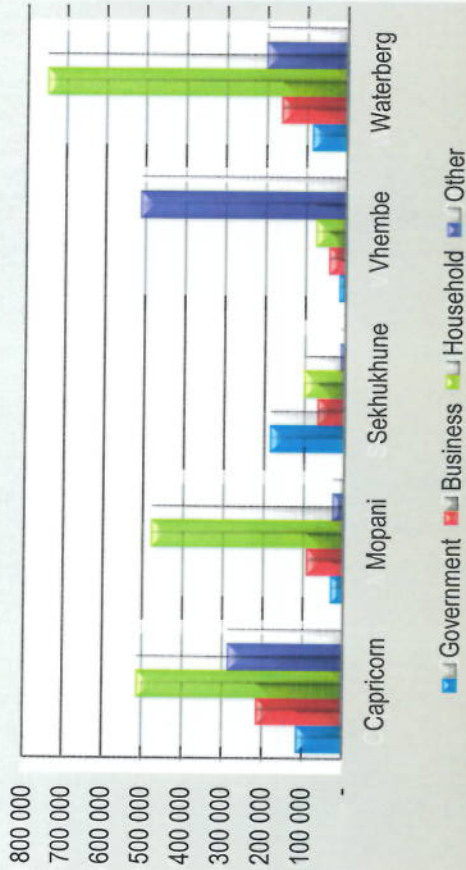
| R' 000       | Government     |            | Business       |            | Household        |            | Other            |            | Total            |
|--------------|----------------|------------|----------------|------------|------------------|------------|------------------|------------|------------------|
|              | Total          | %          | Total          | %          | Total            | %          | Total            | %          |                  |
| Capricorn    | 116 160        | 10%        | 216 063        | 19%        | 514 469          | 45%        | 287 459          | 25%        | 1 134 151        |
| Mopani       | 32 599         | 5%         | 93 825         | 15%        | 479 672          | 76%        | 29 111           | 5%         | 635 207          |
| Sekhukhune   | 187 151        | 60%        | 68 742         | 18%        | 103 372          | 28%        | 12 439           | 3%         | 371 704          |
| Vhembe       | 16 697         | 3%         | 42 735         | 7%         | 76 486           | 12%        | 513 088          | 79%        | 649 006          |
| Waterberg    | 87 629         | 7%         | 164 013        | 14%        | 750 689          | 62%        | 204 050          | 17%        | 1 206 361        |
| <b>Total</b> | <b>440 236</b> | <b>11%</b> | <b>585 378</b> | <b>15%</b> | <b>1 924 668</b> | <b>48%</b> | <b>1 046 147</b> | <b>26%</b> | <b>3 996 429</b> |

- The table shows debtors of the district municipalities from 30 days to over 90 days as at 31 December 2015.
- Over 93% of debtors settle their accounts over a period of 31 days to over 90 days of which 48% of the debtors are households.
- Government and business contribute 11% and 15% respectively

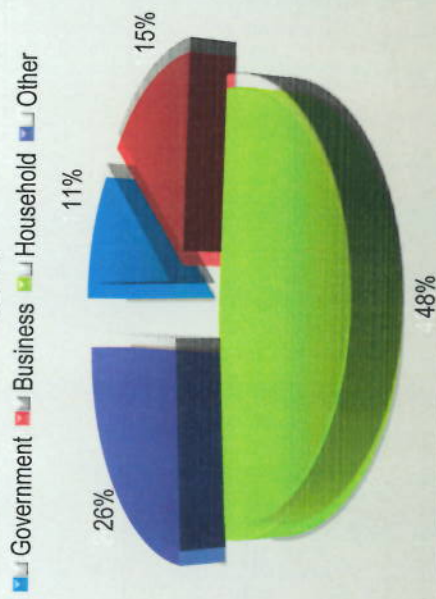
### Debtors Age Analysis per District December 2015



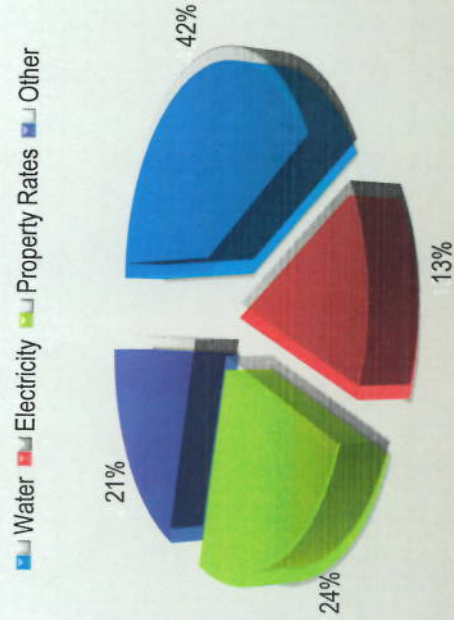
### Debtors by Customer Group - December 2015



### Debtors by Customer Group - December 2015



### Debtors per Income Source



#### 4.6. CREDITORS' AGE ANALYSIS

Table 8: Creditors Age Analysis

Creditor Age Analysis - M06 December 2015

| R' 000       | 0 - 30 Days    |            | 31 - 60 Days   |            | 61 - 90 Days   |            | Over 90 Days   |            | Total            |
|--------------|----------------|------------|----------------|------------|----------------|------------|----------------|------------|------------------|
|              | Total          | %          | Total          | %          | Total          | %          | Total          | %          |                  |
| Capricorn    | 66 627         | 18%        | 39 734         | 11%        | 92 523         | 25%        | 168 708        | 46%        | 367 592          |
| Mopani       | 31 479         | 12%        | 63 141         | 23%        | 11 180         | 4%         | 163 736        | 61%        | 269 536          |
| Sekukhune    | 120 471        | 29%        | 90 027         | 22%        | 89 862         | 22%        | 108 442        | 27%        | 408 802          |
| Vhembe       | 10 035         | 9%         | 5 570          | 5%         | 10 059         | 9%         | 84 099         | 77%        | 109 763          |
| Waterberg    | 32 297         | 9%         | 39 448         | 11%        | 15 681         | 4%         | 264 902        | 75%        | 352 328          |
| <b>Total</b> | <b>260 909</b> | <b>17%</b> | <b>237 920</b> | <b>16%</b> | <b>219 305</b> | <b>15%</b> | <b>789 887</b> | <b>52%</b> | <b>1 508 021</b> |

Table 9: Creditors by Supplier/Service Group

Creditors by Customer Group - M06 December 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    | 33 143           | 50%        | 14 306         | 21%        | -               | 0%        | -          | 0%        | -              | 0%        | -               | 0%        | 7 519           | 11%        | 648             | 1%        | 11 009         | 17%        | 66 625           |
| Mopani       | 6 936            | 3%         | 226 275        | 84%        | -               | 0%        | -          | 0%        | -              | 0%        | -               | 0%        | 11 081          | 4%         | -               | 0%        | 26 182         | 10%        | 269 536          |
| Sekukhune    | 2 757            | 1%         | 8 019          | 2%         | 3 214           | 1%        | -          | 0%        | 223            | 0%        | -               | 0%        | 55 432          | 14%        | -               | 0%        | 338 187        | 83%        | 408 802          |
| Vhembe       | 15               | 0%         | -              | 0%         | 597             | 1%        | -          | 0%        | -              | 0%        | -               | 0%        | 108 151         | 99%        | -               | 0%        | -              | 0%         | 109 763          |
| Waterberg    | 191 887          | 54%        | 21 368         | 6%         | 1 715           | 0%        | 136        | 0%        | -              | 0%        | 1 851           | 1%        | 127 779         | 36%        | 3 731           | 1%        | 3 829          | 1%         | 352 328          |
| <b>Total</b> | <b>234 800</b>   | <b>19%</b> | <b>268 998</b> | <b>22%</b> | <b>5 526</b>    | <b>0%</b> | <b>136</b> | <b>0%</b> | <b>223</b>     | <b>0%</b> | <b>1 851</b>    | <b>0%</b> | <b>310 932</b>  | <b>26%</b> | <b>4 379</b>    | <b>0%</b> | <b>380 287</b> | <b>31%</b> | <b>1 207 852</b> |

- Based on the table, there are municipalities in the province that are not paying their creditors within the prescribed period (30 days) which is contravening 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
- 83 percent of creditors are overdue for more than 30 days.

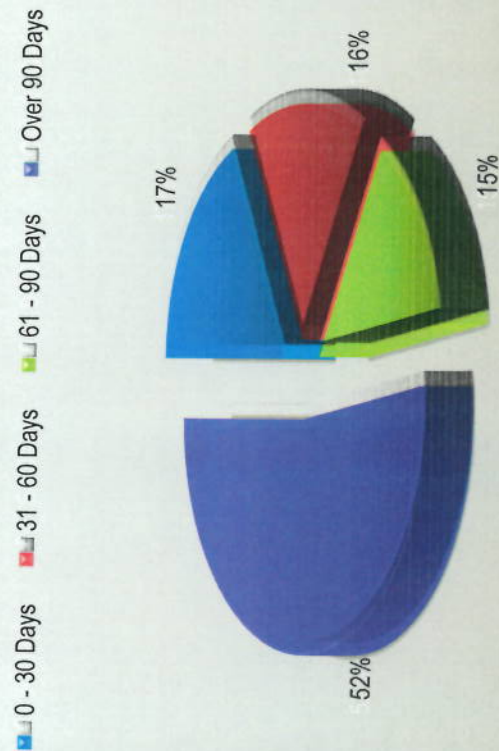
**Creditors Age Analysis - December 2015**



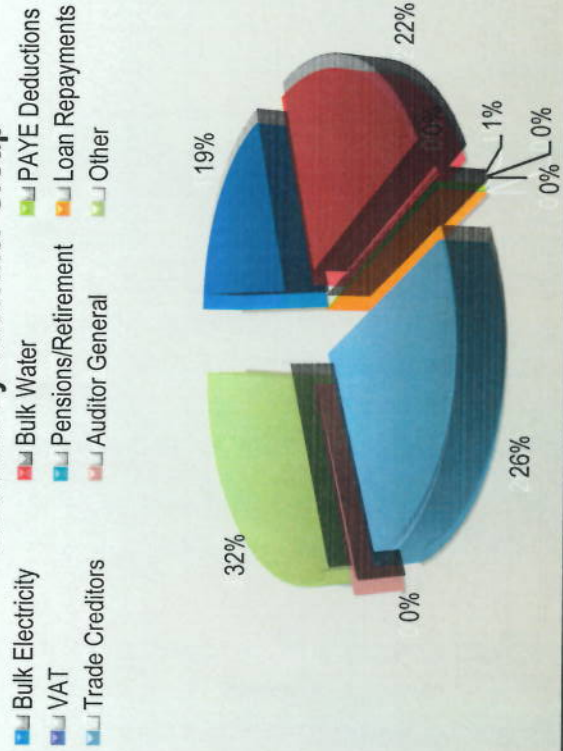
**Creditors by Customer Group - December 2015**



**Creditors Age Analysis - Provincial Overview**



**Creditors by Customer Group**





## 5. CONCLUSION

The in-year reports for the second quarter of the municipal financial year indicates incompleteness of information, low spending on capital budget.

Prepared by : Tema SE  
General Manager: Municipal Finance

Date : 10/01/2016

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

Reviewed by : Phukuntsi M  
Senior General Manager: Sustainable Resource Management

Date : 12/02/2016

Signature : 

Appendix 1

Appendix 1: Operating Revenue - M06 December 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 | Removal Billet |                |                      |
| Agatang                 | 114,696          | 114,696          | 58,597           | 84,188           | 144%                     | -                       | -                  | -             | -                 | -              | 5,403          | 78,785               |
| Stouberg                | 202,499          | 202,499          | 733,483          | 94,269           | 71%                      | 19,226                  | -                  | -             | 158               | -              | 3,895          | 65,373               |
| Capricorn               | 627,286          | 627,286          | 438,928          | 348,472          | 80%                      | -                       | 8,362              | -             | -                 | 12,050         | 13,478         | 315,082              |
| Lepelle-Niropi          | 345,475          | 345,475          | 169,283          | 175,564          | 103%                     | 5,134                   | -                  | -             | 1,875             | -              | 42,464         | 124,090              |
| Molteno                 | 151,249          | 151,249          | 83,498           | 54,044           | 65%                      | 3,606                   | -                  | -             | -                 | 513            | 3,865          | 44,477               |
| Pekwase                 | 2,404,463        | 2,404,463        | 1,061,661        | 1,073,142        | 95%                      | 163,512                 | 156,920            | 28,879        | 32,289            | -              | 67,517         | 284,226              |
| <b>Capricorn Total</b>  | <b>3,845,687</b> | <b>3,845,687</b> | <b>1,966,448</b> | <b>1,828,678</b> | <b>93%</b>               | <b>181,476</b>          | <b>165,782</b>     | <b>26,879</b> | <b>34,322</b>     | <b>12,583</b>  | <b>136,592</b> | <b>872,036</b>       |
| Ba-phalaborwa           | 443,065          | 443,065          | 221,532          | 188,745          | 90%                      | 44,256                  | -                  | -             | 5,875             | -              | 28,456         | 82,558               |
| Giyani                  | 286,122          | 286,122          | 142,536          | 266,375          | 145%                     | 15,455                  | -                  | -             | 2,095             | -              | 19,133         | 169,692              |
| Letaba                  | 261,675          | 261,675          | 188,543          | 165,119          | 88%                      | 4,621                   | -                  | -             | 2,048             | -              | 10,428         | 144,108              |
| Tzaneen                 | 963,193          | 963,193          | 553,502          | 609,921          | 92%                      | 38,546                  | -                  | -             | 13,323            | -              | 39,130         | 210,877              |
| Maribong                | 131,969          | 131,969          | 18,397           | 83,974           | 283%                     | 13,914                  | -                  | -             | 1,180             | -              | 6,099          | 32,871               |
| Mopani                  | 854,377          | 854,377          | 618,217          | 592,522          | 96%                      | -                       | 88,581             | -             | 13,664            | -              | 4,189          | 486,187              |
| <b>Mopani Total</b>     | <b>2,929,398</b> | <b>2,929,398</b> | <b>1,742,828</b> | <b>1,726,656</b> | <b>99%</b>               | <b>116,834</b>          | <b>88,581</b>      | <b>13,664</b> | <b>24,521</b>     | <b>975</b>     | <b>107,345</b> | <b>1,126,303</b>     |
| Elias Mubsoledi         | 331,224          | 331,224          | 215,941          | 218,455          | 100%                     | 11,809                  | -                  | -             | 1,853             | -              | 7,529          | 161,920              |
| Ephraim Mogale          | 224,769          | 224,769          | 144,975          | 74,897           | 52%                      | 7,414                   | -                  | -             | -                 | 4,814          | 4,447          | 50,324               |
| Feekgona                | 107,396          | 107,396          | 69,020           | 71,160           | 103%                     | 4,090                   | -                  | -             | -                 | 988            | 2,178          | 63,964               |
| Greater Tzabane         | 621,376          | 621,376          | 259,538          | 153,516          | 59%                      | 44,595                  | -                  | -             | 3,133             | -              | 4,814          | 100,975              |
| Makhudatlamaga          | 302,787          | 302,787          | 203,603          | 205,893          | 101%                     | 15,917                  | -                  | -             | -                 | -              | 16,289         | 173,687              |
| Sekhukhune District     | 685,318          | 685,318          | 402,953          | 342,565          | 85%                      | -                       | 16,900             | -             | 4,254             | -              | 16,351         | 305,061              |
| <b>Sekhukhune Total</b> | <b>2,172,899</b> | <b>2,172,899</b> | <b>1,255,929</b> | <b>1,064,487</b> | <b>82%</b>               | <b>83,825</b>           | <b>16,900</b>      | <b>4,254</b>  | <b>4,986</b>      | <b>5,801</b>   | <b>51,697</b>  | <b>855,871</b>       |
| Makhado                 | 751,592          | 751,592          | 478,752          | 414,426          | 87%                      | 19,849                  | -                  | -             | 3,646             | 7,130          | 13,768         | 262,050              |
| Musina                  | 228,643          | 228,643          | 101,935          | 118,551          | 116%                     | 8,708                   | -                  | -             | 7,479             | -              | 16,212         | 38,079               |
| Ntshale                 | 105,110          | 105,110          | 68,196           | 72,561           | 106%                     | 984                     | -                  | -             | 651               | -              | 4,233          | 66,703               |
| Thulamela               | 737,791          | 737,791          | 514,491          | 442,181          | 89%                      | 56,115                  | -                  | -             | 25,287            | -              | 35,302         | 325,458              |
| Vhembe District         | 901,285          | 901,285          | 647,453          | 328,114          | 51%                      | -                       | 29,898             | -             | -                 | -              | 10,252         | 287,963              |
| <b>Vhembe Total</b>     | <b>2,724,921</b> | <b>2,724,921</b> | <b>1,810,827</b> | <b>1,375,833</b> | <b>76%</b>               | <b>85,666</b>           | <b>29,898</b>      | <b>-</b>      | <b>37,863</b>     | <b>7,130</b>   | <b>79,767</b>  | <b>980,261</b>       |
| Deia-bela               | 340,949          | 340,949          | 186,537          | 162,322          | 87%                      | 31,177                  | 17,581             | 898           | 3,749             | 102            | 12,138         | 47,788               |
| Lephalala               | 396,741          | 396,741          | 231,086          | 57,140           | 25%                      | 4,234                   | 3,657              | 1,051         | 701               | -              | 1,950          | 36,597               |
| Modimole                | 280,479          | 280,479          | 153,241          | 150,548          | 98%                      | 15,146                  | 20,934             | 5,890         | 3,688             | -              | 11,616         | 46,403               |
| Mogalakwena             | 791,678          | 791,678          | 386,789          | 416,559          | 105%                     | 18,610                  | 22,706             | 4,657         | 4,438             | -              | 31,992         | 257,380              |
| Mookgophong             | 162,723          | 162,723          | 104,071          | 108,087          | 104%                     | 56,846                  | 1,624              | 4,052         | 2,564             | 3              | 4,140          | 18,275               |
| Thabazimbi              | 306,710          | 306,710          | 176,118          | 312,467          | 177%                     | 196,768                 | 14,479             | 11,744        | 5,640             | -              | 11,441         | 40,885               |
| Waterberg district      | 153,659          | 153,659          | 91,805           | 93,458           | 102%                     | -                       | 80,990             | 28,297        | 20,982            | 789            | 3,585          | 89,104               |
| <b>Waterberg Total</b>  | <b>2,431,843</b> | <b>2,431,843</b> | <b>1,338,648</b> | <b>1,330,536</b> | <b>97%</b>               | <b>322,841</b>          | <b>80,990</b>      | <b>28,297</b> | <b>20,982</b>     | <b>874</b>     | <b>76,269</b>  | <b>536,416</b>       |

Sources: NT Local Government Database

## Appendix 2: Operating Expenditure - M06 December 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             | 118 931          | 118 931          | 57 868           | 43 924           | 76%         | 19 986                | 6 055                   | -               | -                    | -              | 2 726               | 15 176            |
| Bouberg             | 180 695          | 190 695          | 87 510           | 80 005           | 91%         | 37 061                | 6 096                   | -               | -                    | 10 261         | 1 520               | 25 047            |
| Capricorn           | 708 980          | 708 980          | 338 703          | 308 940          | 91%         | 118 983               | 5 674                   | -               | -                    | 19 742         | 11 062              | 153 529           |
| Lepelle-Nkumpi      | 292 878          | 292 878          | 143 510          | 68 801           | 48%         | 34 738                | 7 350                   | -               | -                    | -              | 2 442               | 23 681            |
| Molomo              | 133 115          | 133 115          | 62 631           | 60 271           | 96%         | 32 868                | 3 828                   | -               | -                    | 4 308          | 1 404               | 17 964            |
| Fetakwane           | 2 288 560        | 2 288 560        | 970 786          | 896 420          | 92%         | 275 361               | 12 985                  | 25 000          | 6 120                | 346 259        | 30 411              | 199 283           |
| <b>Total</b>        | <b>3 733 159</b> | <b>3 733 159</b> | <b>1 661 008</b> | <b>1 458 361</b> | <b>98%</b>  | <b>519 947</b>        | <b>42 588</b>           | <b>25 000</b>   | <b>6 120</b>         | <b>360 561</b> | <b>49 565</b>       | <b>434 630</b>    |
| Be-phelaborwa       | 469 992          | 469 992          | 234 986          | 120 680          | 51%         | 41 247                | 5 706                   | -               | -                    | 17 165         | 22 814              | 33 748            |
| Giyani              | 272 924          | 272 924          | 136 444          | 94 766           | 69%         | 48 923                | 8 743                   | -               | -                    | -              | 6 688               | 26 403            |
| Letaba              | 182 015          | 182 015          | 89 033           | 77 047           | 87%         | 30 833                | 8 474                   | -               | -                    | 4 525          | 4 898               | 28 228            |
| Tzaneen             | 965 233          | 965 233          | 444 777          | 331 616          | 75%         | 117 984               | 10 012                  | -               | 7 562                | 94 044         | 19 024              | 82 990            |
| Maruleng            | 137 671          | 137 671          | 68 836           | 45 932           | 57%         | 21 639                | 4 385                   | -               | -                    | 76             | 3 072               | 16 761            |
| Mopani              | 1 010 278        | 1 010 278        | 521 297          | 353 173          | 68%         | 144 897               | 6 469                   | -               | 2 798                | 62 412         | 33 289              | 103 318           |
| <b>Total</b>        | <b>3 038 114</b> | <b>3 038 114</b> | <b>1 495 382</b> | <b>1 023 213</b> | <b>68%</b>  | <b>405 512</b>        | <b>43 787</b>           | <b>-</b>        | <b>10 360</b>        | <b>178 222</b> | <b>91 884</b>       | <b>293 447</b>    |
| Elias Moseledi      | 340 431          | 340 431          | 151 069          | 149 891          | 99%         | 53 948                | 6 062                   | (2)             | 362                  | 32 286         | 14 258              | 42 976            |
| Ephraim Mogale      | 305 416          | 305 416          | 147 610          | 26 917           | 20%         | 11 667                | 2 370                   | -               | -                    | 4 932          | -                   | 9 947             |
| Fetakgomo           | 102 347          | 102 347          | 45 805           | 33 527           | 73%         | 15 232                | 3 566                   | -               | -                    | -              | 569                 | 14 141            |
| Greater Tlhabane    | 528 522          | 528 522          | 264 260          | 74 478           | 28%         | 34 390                | 6 080                   | -               | 25                   | -              | 6 661               | 27 320            |
| Makhuduthanaga      | 228 615          | 228 615          | 120 752          | 84 658           | 70%         | 24 714                | 8 975                   | -               | 1 420                | -              | 13 943              | 36 805            |
| Sekhukhune District | 707 526          | 707 526          | 344 468          | 227 949          | 66%         | 74 951                | 3 236                   | -               | 1 848                | 52 059         | 21 853              | 74 001            |
| <b>Total</b>        | <b>2 212 856</b> | <b>2 212 856</b> | <b>1 073 964</b> | <b>599 418</b>   | <b>56%</b>  | <b>214 902</b>        | <b>30 309</b>           | <b>(2)</b>      | <b>3 655</b>         | <b>89 277</b>  | <b>57 285</b>       | <b>203 991</b>    |
| Makhado             | 835 129          | 835 129          | 323 357          | 218 895          | 68%         | 90 249                | 8 949                   | -               | -                    | 43 778         | -                   | 75 919            |
| Musina              | 226 035          | 226 035          | 102 286          | 91 277           | 89%         | 50 302                | 1 866                   | -               | -                    | 16 131         | 922                 | 22 056            |
| Mutale              | 90 837           | 90 837           | 45 809           | 24 330           | 53%         | 11 142                | 2 613                   | -               | -                    | -              | 2 636               | 7 759             |
| Thulamela           | 638 191          | 638 191          | 318 888          | 270 194          | 85%         | 91 786                | 11 850                  | 37 283          | -                    | -              | 180                 | 128 116           |
| Vhembe              | 832 925          | 832 925          | 454 323          | 192 557          | 42%         | 142 272               | 3 707                   | -               | -                    | -              | -                   | 46 578            |
| <b>Total</b>        | <b>2 623 117</b> | <b>2 623 117</b> | <b>1 244 663</b> | <b>797 252</b>   | <b>64%</b>  | <b>385 751</b>        | <b>29 185</b>           | <b>37 263</b>   | <b>-</b>             | <b>59 909</b>  | <b>3 738</b>        | <b>281 407</b>    |
| Beia-bela           | 368 226          | 368 226          | 172 791          | 134 612          | 78%         | 48 401                | 2 282                   | 5 513           | -                    | 42 137         | 21 184              | 15 096            |
| Lephalale           | 433 668          | 433 668          | 195 627          | 30 622           | 16%         | 11 058                | 629                     | -               | -                    | 10 767         | 193                 | 7 974             |
| Modimolle           | 335 739          | 335 739          | 152 816          | 129 119          | 84%         | 51 634                | 3 161                   | -               | -                    | 52 668         | 6 193               | 15 663            |
| Mogalakwena         | 783 558          | 783 558          | 391 779          | 282 048          | 72%         | 86 933                | 7 732                   | -               | 9 668                | 84 324         | 10 070              | 60 323            |
| Moogopong           | 162 690          | 162 690          | 81 345           | 58 206           | 72%         | 27 084                | 1 591                   | 283             | -                    | 16 070         | 3 389               | 9 789             |
| Thabazimbi          | 268 385          | 268 385          | 133 098          | 95 104           | 71%         | 49 099                | 3 973                   | -               | -                    | 25 457         | 12 066              | 4 510             |
| Waterberg district  | 167 008          | 167 008          | 79 405           | 59 845           | 75%         | 32 176                | 3 168                   | -               | 8 518                | -              | 4 351               | 11 632            |
| <b>Total</b>        | <b>2 519 274</b> | <b>2 519 274</b> | <b>1 206 861</b> | <b>789 566</b>   | <b>65%</b>  | <b>309 285</b>        | <b>22 535</b>           | <b>6 796</b>    | <b>18 185</b>        | <b>231 323</b> | <b>57 446</b>       | <b>144 987</b>    |

Appendix 3: Capital Source of Finance - M06 December 2015

| R-Transcends       | Original Budget  | Adjusted Budget  | Year to Date   |                | YTD         | % of Budget | External Loans | Asset Finance Reserve | Internally Generated Funds | Public Contributions | Transfers & Grants |                   |                              |                          | Other |
|--------------------|------------------|------------------|----------------|----------------|-------------|-------------|----------------|-----------------------|----------------------------|----------------------|--------------------|-------------------|------------------------------|--------------------------|-------|
|                    |                  |                  | Budget         | Actual         |             |             |                |                       |                            |                      | National Grants    | Provincial Grants | District Municipality Grants | Other Transfers & Grants |       |
| Aganang            | 68 913           | 68 913           | 40 223         | 16 524         | 41%         | -           | -              | -                     | -                          | -                    | 16 524             | -                 | -                            | -                        | -     |
| Bloubaerg          | 56 712           | 56 712           | 38 904         | 36 607         | 94%         | -           | -              | 4 693                 | -                          | -                    | 31 914             | -                 | -                            | -                        | -     |
| Capricorn          | 301 632          | 301 632          | 117 751        | 105 960        | 90%         | -           | -              | -                     | -                          | -                    | 105 960            | -                 | -                            | -                        | -     |
| Lepelle-Nkumpi     | 129 612          | 129 612          | 63 510         | 63 510         | 100%        | -           | -              | 32 127                | -                          | -                    | 31 389             | -                 | -                            | -                        | -     |
| Molemole           | 49 277           | 49 277           | 33 749         | 14 709         | 44%         | -           | -              | 4 383                 | -                          | -                    | 10 326             | -                 | -                            | -                        | -     |
| Polokwane          | 580 121          | 580 121          | 212 646        | 169 377        | 75%         | -           | -              | 25 520                | -                          | -                    | 129 857            | -                 | -                            | -                        | -     |
| <b>Total</b>       | <b>1 184 267</b> | <b>1 184 267</b> | <b>566 783</b> | <b>396 787</b> | <b>78%</b>  | -           | -              | <b>70 723</b>         | -                          | -                    | <b>326 039</b>     | -                 | -                            | -                        | -     |
| Ba-phalaborwa      | 53 792           | 53 792           | 26 296         | 23 831         | 89%         | -           | -              | 4 271                 | -                          | -                    | 19 590             | -                 | -                            | -                        | -     |
| Giyani             | 135 858          | 135 858          | 67 929         | 73 892         | 109%        | -           | -              | 25 865                | -                          | -                    | 48 027             | -                 | -                            | -                        | -     |
| Letaba             | 169 051          | 169 051          | 69 823         | 75 811         | 105%        | -           | -              | 49 750                | -                          | -                    | 26 061             | -                 | -                            | -                        | -     |
| Tzaneen            | 144 884          | 144 884          | 46 274         | 64 249         | 139%        | -           | -              | 9 001                 | -                          | -                    | 56 248             | -                 | -                            | -                        | -     |
| Manteng            | 64 862           | 64 862           | 33 461         | 28 372         | 85%         | -           | -              | 4 492                 | -                          | -                    | 23 880             | -                 | -                            | -                        | -     |
| Mopani             | 526 256          | 526 256          | -              | 59 551         | #DIV/0!     | -           | -              | 824                   | -                          | -                    | 58 727             | -                 | -                            | -                        | -     |
| <b>Total</b>       | <b>1 096 502</b> | <b>1 096 502</b> | <b>244 380</b> | <b>328 706</b> | <b>133%</b> | -           | -              | <b>94 293</b>         | -                          | -                    | <b>231 503</b>     | -                 | -                            | -                        | -     |
| Elias Motsoaledi   | 99 981           | 99 981           | 65 316         | 42 121         | 64%         | -           | -              | 10 719                | -                          | -                    | 31 402             | -                 | -                            | -                        | -     |
| Ephraim Mogale     | 70 815           | 70 815           | 31 396         | 29 084         | 93%         | -           | -              | 9 872                 | -                          | -                    | 19 212             | -                 | -                            | -                        | -     |
| Fetakgomo          | 26 521           | 26 521           | 10 356         | 8 965          | 87%         | -           | -              | 6                     | -                          | 6                    | 8 902              | -                 | 68                           | -                        | -     |
| Greater Tloase     | 134 040          | 134 040          | 94 970         | 90 211         | 98%         | -           | -              | -                     | -                          | 6 370                | 6 645              | -                 | -                            | -                        | -     |
| Makruthuamaga      | 1 077 466        | 1 077 466        | 543 293        | 118 037        | 22%         | -           | -              | 8 713                 | -                          | 8 713                | 109 324            | -                 | -                            | 15 061                   | -     |
| <b>Total</b>       | <b>1 408 823</b> | <b>1 408 823</b> | <b>745 272</b> | <b>297 082</b> | <b>40%</b>  | -           | -              | <b>20 599</b>         | -                          | <b>17 089</b>        | <b>244 264</b>     | <b>68</b>         | -                            | <b>15 061</b>            | -     |
| Mekhado            | 163 938          | 163 938          | 53 978         | 95 173         | 176%        | -           | -              | 11 694                | -                          | -                    | 83 478             | -                 | -                            | -                        | -     |
| Musina             | 29 293           | 29 293           | 9 564          | 9 477          | 89%         | -           | -              | 1 960                 | -                          | -                    | 7 117              | -                 | -                            | -                        | -     |
| Mutale             | 32 077           | 32 077           | 21 996         | 7 194          | 33%         | -           | -              | 48                    | -                          | -                    | 7 154              | -                 | -                            | -                        | -     |
| Thulamela          | 312 420          | 312 420          | -              | 117 203        | #DIV/0!     | -           | -              | 32 069                | -                          | -                    | 85 113             | -                 | -                            | -                        | -     |
| Vhembe             | 839 574          | 839 574          | 349 364        | 51 481         | 16%         | -           | -              | -                     | -                          | -                    | 51 481             | -                 | -                            | -                        | -     |
| <b>Total</b>       | <b>1 377 302</b> | <b>1 377 302</b> | <b>434 895</b> | <b>279 527</b> | <b>64%</b>  | -           | -              | <b>45 183</b>         | -                          | -                    | <b>234 344</b>     | -                 | -                            | -                        | -     |
| Bela-bela          | 53 189           | 53 189           | 47 430         | 25 953         | 55%         | -           | -              | 4 136                 | -                          | -                    | 21 817             | -                 | -                            | -                        | -     |
| Lephalale          | 75 904           | 75 904           | 28 367         | 18 826         | 66%         | -           | -              | 4 349                 | -                          | -                    | 14 477             | -                 | -                            | -                        | -     |
| Mookimolle         | 31 936           | 31 936           | 27 658         | 24 220         | 87%         | -           | -              | -                     | -                          | -                    | 24 220             | -                 | -                            | -                        | -     |
| Mogalakwena        | 409 889          | 409 889          | 204 944        | 232 662        | 114%        | -           | -              | 11 455                | -                          | -                    | 221 207            | -                 | -                            | -                        | -     |
| Mookgophong        | 16 156           | 16 156           | -              | 7 800          | #DIV/0!     | -           | -              | 740                   | -                          | -                    | 7 090              | -                 | -                            | -                        | -     |
| Thabazimbi         | 59 838           | 59 838           | 46 713         | -              | 0%          | -           | -              | -                     | -                          | -                    | -                  | -                 | -                            | -                        | -     |
| Waterberg district | -                | -                | -              | -              | #DIV/0!     | -           | -              | -                     | -                          | -                    | -                  | -                 | -                            | -                        | -     |
| <b>Total</b>       | <b>646 906</b>   | <b>646 906</b>   | <b>355 143</b> | <b>309 491</b> | <b>87%</b>  | -           | -              | <b>20 660</b>         | -                          | -                    | <b>288 811</b>     | -                 | -                            | -                        | -     |

Appendix 4

Appendix 4: Capital Expenditure - M06 December 2015

| R thousands         | Original Budget  | Adjusted Budget  | Year To Date Budget | YTD Actual     | % of Budget | Water & Sanitation | Housing      | Electricity   | Roads, Pavements, bridges & storm water | Other         |
|---------------------|------------------|------------------|---------------------|----------------|-------------|--------------------|--------------|---------------|---|---------------|
| Aqanang             | 66 913           | 66 913           | 31 913              | 16 624         | 52%         | -                  | -            | -             | 12 396                                  | 4 228         |
| Blouberg            | 56 712           | 56 712           | 34 962              | 36 607         | 105%        | -                  | -            | 7 750         | 25 276                                  | 3 581         |
| Capricorn           | 301 632          | 301 632          | 117 751             | 105 960        | 90%         | 100 746            | -            | -             | -                                       | 5 214         |
| Lepelle-Nkumpi      | 129 612          | 129 612          | 63 510              | 18 145         | 28%         | -                  | -            | -             | 13 220                                  | 4 924         |
| Molemoie            | 49 277           | 49 277           | 32 609              | 14 709         | 45%         | -                  | -            | 796           | 12 035                                  | 1 878         |
| Pokiwane            | 580 121          | 580 121          | 212 646             | 159 377        | 75%         | 56 167             | -            | 1 080         | 76 056                                  | 26 093        |
| <b>Total</b>        | <b>1 184 267</b> | <b>1 184 267</b> | <b>493 391</b>      | <b>351 421</b> | <b>71%</b>  | <b>156 913</b>     | <b>-</b>     | <b>9 606</b>  | <b>138 983</b>                          | <b>45 919</b> |
| Ba-phalaborwa       | 53 792           | 53 792           | 26 895              | 23 831         | 89%         | -                  | -            | 269           | 23 442                                  | 121           |
| Giyani              | 135 858          | 135 858          | 66 001              | 75 269         | 111%        | 1 377              | -            | 6 902         | 35 700                                  | 31 290        |
| Letaba              | 169 051          | 169 051          | 69 503              | 75 811         | 109%        | -                  | -            | -             | 63 896                                  | 11 915        |
| Tzaneen             | 144 684          | 144 684          | 46 274              | 64 249         | 139%        | -                  | 271          | 7 545         | 56 434                                  | -             |
| Maruteng            | 64 862           | 64 862           | 35 673              | 28 372         | 80%         | -                  | -            | -             | 17 972                                  | 10 399        |
| Mopani              | 528 256          | 528 256          | 28 490              | 59 551         | 209%        | 58 727             | -            | -             | -                                       | 824           |
| <b>Total</b>        | <b>1 096 502</b> | <b>1 096 502</b> | <b>274 837</b>      | <b>327 083</b> | <b>119%</b> | <b>60 105</b>      | <b>271</b>   | <b>14 716</b> | <b>197 443</b>                          | <b>54 549</b> |
| Elias Motsoaledi    | 99 981           | 99 981           | 65 315              | 42 100         | 64%         | -                  | -            | 4 449         | 37 303                                  | 348           |
| Ephraim Mogale      | 70 815           | 70 815           | 38 295              | 29 084         | 76%         | -                  | -            | 567           | 21 003                                  | 7 515         |
| Fetakgomo           | 26 521           | 26 521           | 6 796               | 9 324          | 122%        | -                  | -            | -             | -                                       | 8 324         |
| Greater Tloase      | -                | -                | 66 155              | 8 645          | 13%         | -                  | -            | -             | 7 985                                   | 660           |
| Makhuduthamaga      | 134 040          | 134 040          | 94 970              | 90 211         | 95%         | -                  | -            | -             | 83 099                                  | 7 111         |
| Sekhukhune District | 1 077 466        | 1 077 466        | 536 408             | 116 037        | 22%         | 117 233            | -            | -             | -                                       | 804           |
| <b>Total</b>        | <b>1 408 823</b> | <b>1 408 823</b> | <b>807 945</b>      | <b>296 400</b> | <b>37%</b>  | <b>117 233</b>     | <b>-</b>     | <b>5 016</b>  | <b>149 390</b>                          | <b>24 762</b> |
| Makhado             | 163 938          | 163 938          | 65 354              | 95 173         | 112%        | -                  | -            | 13 962        | 76 026                                  | 5 485         |
| Musina              | 29 293           | 29 293           | 9 912               | 8 477          | 88%         | -                  | -            | -             | -                                       | 8 477         |
| Mutale              | 32 077           | 32 077           | 14 485              | 13 919         | 96%         | -                  | -            | -             | 11 809                                  | 2 110         |
| Thulamela           | 312 420          | 312 420          | 284 045             | 125 054        | 44%         | 34                 | 7 817        | -             | 104 787                                 | 12 415        |
| Vhembe District     | 839 574          | 839 574          | 460 989             | 51 481         | 11%         | 48 882             | -            | -             | -                                       | 2 599         |
| <b>DC 18 Total</b>  | <b>1 252 319</b> | <b>1 268 872</b> | <b>854 785</b>      | <b>294 104</b> | <b>34%</b>  | <b>48 917</b>      | <b>7 817</b> | <b>13 982</b> | <b>192 622</b>                          | <b>31 086</b> |
| Beia-bela           | 53 183           | 53 183           | 53 183              | 25 953         | 49%         | 6 585              | -            | 1 109         | 5 392                                   | 12 868        |
| Lephalale           | 75 904           | 75 904           | 28 267              | 18 826         | 67%         | 9 961              | -            | 3             | 6 663                                   | 200           |
| Modimolle           | 31 936           | 31 936           | 27 688              | 24 220         | 87%         | 13 694             | -            | 7 475         | 1 391                                   | 1 669         |
| Mogalakwena         | 409 889          | 409 889          | 204 944             | 232 581        | 113%        | 190 055            | -            | 6 577         | 26 581                                  | 10 268        |
| Moogophong          | 16 156           | 16 156           | 7 754               | 7 830          | 101%        | 3 628              | -            | 1 032         | 1 504                                   | 1 666         |
| Thabazimbi          | 59 838           | 59 838           | 32 192              | -              | 0%          | -                  | -            | -             | -                                       | -             |
| Waterberg district  | -                | -                | -                   | -              | #DIV/0!     | -                  | -            | -             | -                                       | -             |
| <b>DC 18 Total</b>  | <b>646 906</b>   | <b>646 906</b>   | <b>354 026</b>      | <b>369 410</b> | <b>87%</b>  | <b>223 923</b>     | <b>-</b>     | <b>16 295</b> | <b>42 521</b>                           | <b>26 670</b> |

Appendix 5

Appendix 5: Cash Flow - M06 December 2015

| R '000              | Service Charges |               |               |              |                |              |                                 |                |                               |                       |                         | 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 month/year end |
|---------------------|-----------------|---------------|---------------|--------------|----------------|--------------|---------------------------------|----------------|-------------------------------|-----------------------|-------------------------|-------------------------|------------------|---------------|---------------------|----------------|-----------------------------|--------------------------------------|-------------------------------------|--------------------------------------|
|                     | 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    |                     |                |                             |                                      |                                     |                                      |
|                     |                 |               |               |              |                |              |                                 |                |                               |                       |                         |                         |                  |               |                     |                |                             |                                      |                                     |                                      |
| Aganang             | -               | -             | -             | -            | -              | 1 064        | -                               | -              | 1 064                         | 3 289                 | 1 019                   | -                       | -                | 432           | 4 244               | 8 984          | -6 831                      | 70 456                               | 63 625                              |                                      |
| Blouberg            | 268             | 1 431         | -             | -            | 27             | 192          | 48 971                          | 262            | 51 051                        | 6 235                 | 1 032                   | 1 682                   | -                | 578           | 17 476              | 27 003         | 24 047                      | 34 390                               | 58 437                              |                                      |
| Capricorn           | -               | -             | -             | -            | -              | -9 406       | 577                             | 2 144          | -6 685                        | 25 846                | 945                     | -                       | 4 201            | 3 812         | 69 316              | 104 120        | -110 806                    | 458 313                              | 347 507                             |                                      |
| Lepelle-Nkumpi      | 116             | -             | -             | -            | 77             | 2 289        | 662                             | 69             | 3 193                         | 5 725                 | 1 325                   | -                       | -                | 632           | 12 364              | 20 046         | -10 097                     | 272 745                              | 262 648                             |                                      |
| Molteno             | 47              | 303           | -             | -            | 8              | 811          | -                               | 25             | 1 194                         | 5 138                 | 638                     | 726                     | -                | 234           | 5 091               | 11 827         | -10 635                     | 90 619                               | 79 984                              |                                      |
| Polokwane           | 18 632          | 62 339        | 21 191        | 3 378        | 4 401          | 7 234        | 89 134                          | 119 746        | 326 055                       | 46 961                | 1 888                   | 37 930                  | 64               | 9 421         | 286 179             | 382 443        | -56 388                     | 301 855                              | 245 467                             |                                      |
| <b>Total</b>        | <b>19 063</b>   | <b>64 073</b> | <b>21 191</b> | <b>3 378</b> | <b>4 513</b>   | <b>2 164</b> | <b>139 244</b>                  | <b>122 246</b> | <b>375 872</b>                | <b>93 194</b>         | <b>6 847</b>            | <b>40 338</b>           | <b>4 265</b>     | <b>15 109</b> | <b>394 670</b>      | <b>554 423</b> | <b>-170 710</b>             | <b>1 228 378</b>                     | <b>1 057 668</b>                    |                                      |
| Be-phalaaborwa      | 3 588           | 5 094         | 5 149         | 533          | 440            | 311          | 7 763                           | -              | 22 878                        | 8 678                 | 1 128                   | 7 000                   | -                | 8 595         | 17 557              | 42 958         | -20 081                     | 1 228 378                            | 1 057 668                           |                                      |
| Giyani              | 544             | -             | -             | -            | 410            | 2 219        | 2 029                           | 123            | 5 325                         | 8 542                 | 1 457                   | -                       | -                | 252           | 29 822              | 40 073         | -34 747                     | 259 735                              | 224 988                             |                                      |
| Letaba              | 394             | 737           | -             | -            | 108            | 207          | 19 813                          | 2 484          | 23 743                        | 5 064                 | 1 410                   | 586                     | -                | 1 011         | 18 944              | 27 015         | -3 274                      | 149 428                              | 146 154                             |                                      |
| Tzaneen             | 5 503           | 31 454        | 1 635         | 397          | 1 841          | 29           | 33 623                          | 5 072          | 79 554                        | 22 789                | 1 676                   | 182                     | 328              | 3 996         | 44 072              | 73 043         | 6 526                       | 47 698                               | 54 224                              |                                      |
| Maruleng            | 2 632           | -             | -             | -            | 279            | 104          | -                               | 594            | 3 609                         | 4 116                 | 730                     | 77                      | -                | 726           | 8 537               | 14 186         | -10 576                     | 79 310                               | 68 734                              |                                      |
| Mopani              | -               | -             | -             | -            | -              | 22           | -                               | 2 369          | 2 391                         | 23 993                | 1 006                   | -                       | 24 342           | 54            | 66 399              | 115 794        | -113 404                    | 351 175                              | 237 771                             |                                      |
| <b>Total</b>        | <b>12 661</b>   | <b>37 285</b> | <b>6 784</b>  | <b>930</b>   | <b>3 078</b>   | <b>2 892</b> | <b>63 228</b>                   | <b>10 642</b>  | <b>137 500</b>                | <b>73 182</b>         | <b>7 407</b>            | <b>7 845</b>            | <b>24 670</b>    | <b>14 634</b> | <b>185 331</b>      | <b>313 069</b> | <b>-175 556</b>             | <b>917 610</b>                       | <b>742 054</b>                      |                                      |
| Elias Moseoledi     | 1 097           | 4 493         | -             | -            | 239            | -            | 8 790                           | 856            | 15 475                        | 12 898                | 1 516                   | 9 340                   | -                | 2 574         | 22 844              | 49 172         | -33 696                     | 120 504                              | 86 808                              |                                      |
| Ephraim Mogale      | -               | -             | -             | -            | -              | -            | -                               | -              | -                             | -                     | -                       | -                       | -                | -             | -                   | -              | -                           | 60 188                               | 60 188                              |                                      |
| Fetakgomo           | -               | -             | -             | -            | -              | -            | -                               | -              | -                             | -                     | -                       | -                       | -                | -             | -                   | -              | -                           | 89 728                               | 89 728                              |                                      |
| Greater Tloboe      | -               | -             | -             | -            | -              | -            | -                               | -              | -                             | -                     | -                       | -                       | -                | -             | -                   | -              | -                           | 156 080                              | 156 080                             |                                      |
| Makhudumatsi        | 338             | -             | -             | -            | -              | -            | -                               | 1 127          | 1 465                         | 4 336                 | 1 487                   | -                       | -                | 4 633         | 18 342              | 28 798         | -27 333                     | 185 914                              | 158 581                             |                                      |
| Sekhukhune District | -               | -             | 2             | -            | -              | -            | 199 500                         | 1 122          | 200 624                       | 23 974                | 1 066                   | 18 529                  | 12 279           | 8 942         | 145 425             | 210 215        | -9 592                      | 48 351                               | 38 759                              |                                      |
| <b>Total</b>        | <b>1 435</b>    | <b>4 493</b>  | <b>2</b>      | <b>-</b>     | <b>239</b>     | <b>-</b>     | <b>208 290</b>                  | <b>3 105</b>   | <b>217 564</b>                | <b>41 208</b>         | <b>4 069</b>            | <b>27 869</b>           | <b>12 279</b>    | <b>16 149</b> | <b>186 611</b>      | <b>288 185</b> | <b>-70 621</b>              | <b>660 765</b>                       | <b>590 144</b>                      |                                      |
| Makhado             | 4 133           | 21 095        | -             | -            | 621            | -            | 45 409                          | 3 049          | 74 307                        | 27 779                | 1 778                   | 15 612                  | -                | 79 422        | 124 591             | (50 286)       | 191 920                     | 141 634                              |                                     |                                      |
| Musina              | 1 031           | 7 876         | -             | -            | 1 074          | -            | 14 671                          | 5 407          | 30 059                        | 8 363                 | 337                     | 6 121                   | -                | 715           | 16 483              | 32 019         | (1 740)                     | 2 033                                | 293                                 |                                      |
| Mutale              | 61              | -             | -             | -            | 37             | -            | 6 101                           | 781            | 6 980                         | 4 612                 | 635                     | -                       | -                | 248           | 4 361               | 9 856          | (2 877)                     | 30 632                               | 27 755                              |                                      |
| Thulamela           | 1 473           | -             | -             | -            | 305            | 624          | 54 372                          | 7 483          | 64 257                        | 16 878                | 2 011                   | -                       | -                | 30            | 38 489              | 57 408         | 6 852                       | 505 400                              | 512 252                             |                                      |
| Vhembe              | -               | -             | 197           | -            | -              | -            | 178 021                         | 1 344          | 179 562                       | 30 946                | 858                     | -                       | -                | 21 180        | 52 984              | 126 577        | 469 600                     | 596 177                              |                                     |                                      |
| <b>Total</b>        | <b>6 698</b>    | <b>28 971</b> | <b>197</b>    | <b>-</b>     | <b>2 037</b>   | <b>624</b>   | <b>298 574</b>                  | <b>18 064</b>  | <b>355 165</b>                | <b>88 578</b>         | <b>5 619</b>            | <b>21 733</b>           | <b>-</b>         | <b>993</b>    | <b>159 935</b>      | <b>276 858</b> | <b>78 526</b>               | <b>1 199 585</b>                     | <b>1 278 111</b>                    |                                      |
| Bele-bela           | 4 715           | 8 783         | 2 239         | 812          | 527            | 32           | 32                              | 2 161          | 19 301                        | 9 433                 | 377                     | 2 664                   | -                | 4 992         | 12 589              | 30 055         | (10 752)                    | 12 863                               | 2 111                               |                                      |
| Lephalale           | -               | -             | 0             | 0            | -              | -            | -                               | -              | -                             | -                     | -                       | -                       | -                | -             | -                   | -              | -                           | 43 565                               | 43 565                              |                                      |
| Modimolle           | 1 691           | 6 460         | 2 227         | 608          | 345            | -            | 1 580                           | 3 701          | 16 612                        | 8 504                 | 527                     | 89                      | 709              | 1 798         | 13 506              | 25 133         | (8 520)                     | 16 716                               | 8 196                               |                                      |
| Mogalakwena         | -               | 2 552         | 97            | 4            | 2              | -            | 156 073                         | 102            | 158 830                       | 17 507                | 1 534                   | 11 967                  | 3 157            | 2 897         | 202 369             | 239 431        | (80 600)                    | 492 437                              | 411 837                             |                                      |
| Mookgophong         | 3 879           | 4 826         | 739           | 486          | 414            | -            | 7 284                           | 27             | 17 655                        | 5 012                 | 268                     | -                       | 460              | 390           | 10 433              | 16 563         | 1 482                       | 37 794                               | 39 276                              |                                      |
| Thabazimbi          | 1 237           | 3 189         | 1 450         | 689          | 395            | -            | -                               | 3 018          | 9 978                         | 8 518                 | 582                     | 4 976                   | 1 509            | 4             | 6 660               | 22 249         | (12 270)                    | 5 649                                | (6 621)                             |                                      |
| Walterberg district | -               | -             | -             | -            | 106            | 106          | 1 925                           | 612            | 2 643                         | 5 372                 | 530                     | -                       | -                | 1 951         | 10 371              | 18 224         | (15 582)                    | 159 740                              | 144 158                             |                                      |
| <b>Total</b>        | <b>11 522</b>   | <b>25 810</b> | <b>6 752</b>  | <b>2 599</b> | <b>1 683</b>   | <b>138</b>   | <b>166 894</b>                  | <b>9 621</b>   | <b>225 019</b>                | <b>54 346</b>         | <b>3 818</b>            | <b>19 696</b>           | <b>5 835</b>     | <b>12 032</b> | <b>255 928</b>      | <b>351 655</b> | <b>(126 242)</b>            | <b>768 764</b>                       | <b>642 522</b>                      |                                      |

## Appendix 6: Debtors Age Analysis - M06 December 2015

| R '000              | 0 - 30 Days    |            | 31 - 60 Days  |           | 61 - 90 Days   |           | Over 90 Days   |            | Total            |
|---------------------|----------------|------------|---------------|-----------|----------------|-----------|----------------|------------|------------------|
|                     | Total          | %          | Total         | %         | Total          | %         | Total          | %          |                  |
| Aganang             | 1 841          | 0%         | 897           | 1%        | 889            | 1%        | 81 181         | 96%        | 84 808           |
| Blouberg            | 485            | 0%         | 401           | 1%        | 51 001         | 99%       | -              | 0%         | 61 887           |
| Capricorn           | 14 104         | 14%        | 10 388        | 10%       | 2 328          | 2%        | 73 217         | 73%        | 100 037          |
| Lepelle-Nkumpi      | 2 695          | 3%         | 2 307         | 2%        | 2 353          | 2%        | 87 294         | 92%        | 94 649           |
| Molemole            | 1 812          | 2%         | 1 498         | 2%        | 1 399          | 2%        | 69 867         | 94%        | 74 576           |
| Polokwane           | 46 698         | 7%         | 56 992        | 8%        | 32 250         | 4%        | 582 253        | 81%        | 718 193          |
| <b>Total</b>        | <b>67 635</b>  | <b>6%</b>  | <b>72 483</b> | <b>6%</b> | <b>100 220</b> | <b>9%</b> | <b>893 812</b> | <b>79%</b> | <b>1 134 150</b> |
| Ba-phalaborwa       | 22 420         | 5%         | 15 218        | 3%        | 13 074         | 3%        | 443 975        | 90%        | 494 687          |
| Giyani              | 3 650          | 3%         | 3 610         | 3%        | 2 336          | 2%        | 98 444         | 91%        | 108 040          |
| Letaba              | -              | 0%         | -             | 0%        | -              | 0%        | -              | 0%         | -                |
| Tzaneen             | -              | 0%         | -             | 0%        | -              | 0%        | -              | 0%         | -                |
| Maruleng            | 2 638          | 8%         | 1 766         | 5%        | 1 614          | 5%        | 26 463         | 81%        | 32 481           |
| Mopani              | -              | 0%         | -             | 0%        | -              | 0%        | -              | 0%         | -                |
| <b>Total</b>        | <b>28 708</b>  | <b>5%</b>  | <b>20 594</b> | <b>3%</b> | <b>17 024</b>  | <b>3%</b> | <b>568 882</b> | <b>90%</b> | <b>635 208</b>   |
| Elias Motsoaledi    | 8 335          | 17%        | 4 452         | 9%        | 3 059          | 6%        | 34 156         | 68%        | 50 002           |
| Ephraim Mogale      | -              | 0%         | -             | 0%        | -              | 0%        | -              | 0%         | -                |
| Fetakgomo           | -              | 0%         | -             | 0%        | -              | 0%        | -              | 0%         | -                |
| Greater Tubatse     | -              | 0%         | -             | 0%        | -              | 0%        | -              | 0%         | -                |
| Makhuduthamaga      | 6 843          | 3%         | 4 111         | 2%        | 4 040          | 2%        | 196 260        | 93%        | 211 254          |
| Sekhukhune District | 15 934         | 14%        | 10 312        | 9%        | 10 044         | 9%        | 74 158         | 67%        | 110 448          |
| <b>Total</b>        | <b>31 112</b>  | <b>8%</b>  | <b>18 875</b> | <b>5%</b> | <b>17 143</b>  | <b>5%</b> | <b>304 574</b> | <b>82%</b> | <b>371 704</b>   |
| Makhado             | (631)          | -1%        | 25 227        | 22%       | 8 658          | 7%        | 82 311         | 71%        | 115 565          |
| Musina              | 6 106          | 17%        | 2 282         | 6%        | 1 199          | 3%        | 25 536         | 73%        | 35 123           |
| Mutale              | 256            | 4%         | 209           | 3%        | 204            | 3%        | 6 283          | 90%        | 6 952            |
| Thulamela           | 15 225         | 4%         | 7 191         | 2%        | 6 939          | 2%        | 337 011        | 92%        | 366 366          |
| Vhembe District     | 12 387         | 10%        | 20 779        | 17%       | 8 568          | 7%        | 83 267         | 67%        | 125 001          |
| <b>Total</b>        | <b>33 343</b>  | <b>5%</b>  | <b>55 688</b> | <b>9%</b> | <b>25 568</b>  | <b>4%</b> | <b>534 408</b> | <b>82%</b> | <b>649 007</b>   |
| Bela-bela           | 11 591         | 11%        | 4 710         | 4%        | 3 797          | 3%        | 90 261         | 82%        | 110 359          |
| Lephalale           | -              | 0%         | -             | 0%        | -              | 0%        | -              | 0%         | -                |
| Modimolle           | 14 901         | 10%        | 7 043         | 5%        | 4 436          | 3%        | 125 031        | 83%        | 151 411          |
| Mogalakwena         | 43 027         | 9%         | 24 508        | 5%        | 15 295         | 3%        | 404 530        | 83%        | 487 360          |
| Mookgophong         | 9 004          | 12%        | 5 452         | 7%        | 3 720          | 5%        | 59 818         | 77%        | 77 994           |
| Thabazimbi          | 44 194         | 12%        | 38 347        | 10%       | 35 260         | 9%        | 261 417        | 69%        | 379 218          |
| Waterberg district  | 15             | 65%        | 8             | 35%       | -              | 0%        | -              | 0%         | 23               |
| <b>Total</b>        | <b>122 732</b> | <b>10%</b> | <b>80 068</b> | <b>7%</b> | <b>62 508</b>  | <b>5%</b> | <b>941 057</b> | <b>78%</b> | <b>1 206 365</b> |

Source: NT Local Government Database

Appendix 7

Appendix 7: Debtors by Customer Group - M06 December 2015

| R '000              | Government     |            | Business       |            | Households     |            | Other          |            | Total            |
|---------------------|----------------|------------|----------------|------------|----------------|------------|----------------|------------|------------------|
|                     | Total          | %          | Total          | %          | Total          | %          | Total          | %          |                  |
| Aganang             | 55 000         | 65%        | 27 442         | 32%        | 2 365          | 3%         | -              | 0%         | 84 807           |
| Blouberg            | -              | 0%         | -              | 0%         | -              | 0%         | 61 886         | 100%       | 61 886           |
| Capricorn           | -              | 0%         | -              | 0%         | -              | 0%         | 100 037        | 100%       | 100 037          |
| Lepelle-Nkumpi      | 25 077         | 26%        | 18 822         | 20%        | 50 751         | 54%        | 0              | 0%         | 94 650           |
| Molemole            | 278            | 0%         | 2 143          | 3%         | 15 698         | 21%        | 56 457         | 78%        | 74 576           |
| Pokokwane           | 35 805         | 5%         | 167 656        | 23%        | 445 655        | 62%        | 69 079         | 10%        | 718 195          |
| <b>Total</b>        | <b>116 160</b> | <b>10%</b> | <b>216 063</b> | <b>19%</b> | <b>514 469</b> | <b>45%</b> | <b>287 459</b> | <b>25%</b> | <b>1 134 151</b> |
| Ba-phalaborwa       | 12 149         | 2%         | 71 211         | 14%        | 401 707        | 81%        | 9 620          | 2%         | 494 687          |
| Giyani              | 18 554         | 17%        | 22 071         | 20%        | 62 681         | 58%        | 4 733          | 4%         | 108 039          |
| Letaba              | 0              | 0%         | 0              | 0%         | 0              | 0%         | -              | 0%         | 0                |
| Tzaneen             | -              | 0%         | -              | 0%         | -              | 0%         | -              | 0%         | -                |
| Maruleng            | 1 896          | 6%         | 543            | 2%         | 15 284         | 47%        | 14 758         | 45%        | 32 481           |
| Mopani              | -              | 0%         | -              | 0%         | -              | 0%         | -              | 0%         | -                |
| <b>Total</b>        | <b>32 589</b>  | <b>5%</b>  | <b>93 825</b>  | <b>15%</b> | <b>479 672</b> | <b>76%</b> | <b>29 111</b>  | <b>5%</b>  | <b>635 207</b>   |
| Elias Motsoaledi    | 6 146          | 12%        | 12 641         | 25%        | 18 776         | 38%        | 12 439         | 25%        | 50 002           |
| Ephraim Mogaie      | -              | 0%         | -              | 0%         | -              | 0%         | 0              | 0%         | 0                |
| Fetakgomo           | -              | 0%         | -              | 0%         | -              | 0%         | -              | 0%         | -                |
| Greater Tlokweng    | -              | 0%         | -              | 0%         | -              | 0%         | -              | 0%         | -                |
| Makhuduthamaga      | 175 763        | 83%        | 35 491         | 17%        | -              | 0%         | -              | 0%         | 211 254          |
| Sekhukhune District | 5 242          | 5%         | 20 610         | 19%        | 84 596         | 77%        | -              | 0%         | 110 448          |
| <b>Total</b>        | <b>187 151</b> | <b>50%</b> | <b>68 742</b>  | <b>18%</b> | <b>103 372</b> | <b>28%</b> | <b>12 439</b>  | <b>3%</b>  | <b>371 704</b>   |
| Makhado             | 9 348          | 8%         | 29 864         | 26%        | 54 631         | 47%        | 21 722         | 19%        | 115 565          |
| Musina              | 5 885          | 17%        | 10 320         | 29%        | 18 918         | 54%        | 0              | 0%         | 35 123           |
| Mutale              | 1 464          | 21%        | 2 551          | 37%        | 2 937          | 42%        | -              | 0%         | 6 952            |
| Thulamela           | -              | 0%         | -              | 0%         | -              | 0%         | 366 365        | 100%       | 366 365          |
| Vhembe District     | -              | 0%         | -              | 0%         | -              | 0%         | 125 001        | 100%       | 125 001          |
| <b>Total</b>        | <b>16 697</b>  | <b>3%</b>  | <b>42 735</b>  | <b>7%</b>  | <b>76 486</b>  | <b>12%</b> | <b>513 088</b> | <b>79%</b> | <b>649 006</b>   |
| Bela-bela           | 2 906          | 3%         | 26 138         | 24%        | 51 563         | 47%        | 29 751         | 27%        | 110 358          |
| Lephalale           | 0              | 0%         | 0              | 0%         | 0              | 0%         | 0              | 0%         | 0                |
| Modimolle           | 8 610          | 6%         | 13 649         | 9%         | 117 391        | 78%        | 11 759         | 8%         | 151 409          |
| Mogalakwena         | 61 930         | 13%        | 46 393         | 10%        | 379 036        | 78%        | -              | 0%         | 487 359          |
| Mookgophong         | 1 941          | 2%         | 20 294         | 26%        | 55 725         | 71%        | 35             | 0%         | 77 995           |
| Thabazimbi          | 12 242         | 3%         | 57 539         | 15%        | 146 954        | 39%        | 162 482        | 43%        | 379 217          |
| Waterberg district  | -              | 0%         | -              | 0%         | -              | 0%         | 23             | 100%       | 23               |
| <b>Total</b>        | <b>87 629</b>  | <b>7%</b>  | <b>164 013</b> | <b>14%</b> | <b>750 669</b> | <b>62%</b> | <b>204 050</b> | <b>17%</b> | <b>1 206 361</b> |

Source: NT Local Government Database



## Appendix 8: Creditors Age Analysis - M06 December 2015

| R '000              | 0 - 30 Days    |            | 31 - 60 Days  |            | 61 - 90 Days  |            | Over 90 Days   |            | Total          |
|---------------------|----------------|------------|---------------|------------|---------------|------------|----------------|------------|----------------|
|                     | Total          | %          | Total         | %          | Total         | %          | Total          | %          |                |
| Aganang             | 291            | 100%       | -             | 0%         | -             | 0%         | -              | 0%         | 291            |
| Blouberg            | 13 505         | 100%       | -             | 0%         | -             | 0%         | -              | 0%         | 13 505         |
| Capricorn           | 7 299          | 2%         | 39 734        | 13%        | 92 523        | 30%        | 168 708        | 55%        | 308 264        |
| Lepelle-Nkumpi      | -              | 0%         | -             | 0%         | -             | 0%         | -              | 0%         | -              |
| Molemole            | -              | 0%         | -             | 0%         | -             | 0%         | -              | 0%         | -              |
| Polokwane           | 45 532         | 100%       | -             | 0%         | -             | 0%         | -              | 0%         | 45 532         |
| <b>Total</b>        | <b>66 627</b>  | <b>18%</b> | <b>39 734</b> | <b>11%</b> | <b>92 523</b> | <b>25%</b> | <b>168 708</b> | <b>46%</b> | <b>367 592</b> |
| Ba-Phalaborwa       | 12 043         | 75%        | 1 016         | 6%         | 667           | 4%         | 2 225          | 14%        | 15 951         |
| Greater Giyani      | -              | 0%         | -             | 0%         | -             | 0%         | -              | 0%         | -              |
| Greater Letaba      | 697            | 100%       | -             | 0%         | -             | 0%         | -              | 0%         | 697            |
| Greater Tzaneen     | 1 149          | 75%        | 178           | 12%        | 168           | 11%        | 47             | 3%         | 1 542          |
| Maruleng            | 58             | 100%       | -             | 0%         | -             | 0%         | -              | 0%         | 58             |
| Mopani              | 17 532         | 7%         | 61 947        | 25%        | 10 345        | 4%         | 161 464        | 64%        | 251 288        |
| <b>Total</b>        | <b>31 479</b>  | <b>12%</b> | <b>63 141</b> | <b>23%</b> | <b>11 180</b> | <b>4%</b>  | <b>163 736</b> | <b>61%</b> | <b>269 536</b> |
| Elias Motsoaledi    | -              | 0%         | -             | 0%         | -             | 0%         | -              | 0%         | -              |
| Ephraim Mogale      | -              | 0%         | -             | 0%         | -             | 0%         | -              | 0%         | -              |
| Fetakgomo           | -              | 0%         | -             | 0%         | -             | 0%         | -              | 0%         | -              |
| Greater Tzaneen     | -              | 0%         | -             | 0%         | -             | 0%         | -              | 0%         | -              |
| Makhuduthamaga      | 1 306          | 100%       | -             | 0%         | -             | 0%         | -              | 0%         | 1 306          |
| Sekhukhune District | 119 165        | 29%        | 90 027        | 22%        | 89 862        | 22%        | 108 442        | 0%         | 407 496        |
| <b>Total</b>        | <b>120 471</b> | <b>29%</b> | <b>90 027</b> | <b>22%</b> | <b>89 862</b> | <b>22%</b> | <b>108 442</b> | <b>27%</b> | <b>408 802</b> |
| Makhado             | 15             | 100%       | -             | 0%         | -             | 0%         | -              | 0%         | 15             |
| Musina              | 7 786          | 8%         | 5 186         | 5%         | 9 904         | 10%        | 73 148         | 76%        | 96 024         |
| Mutale              | 1 181          | 79%        | -             | 0%         | -             | 0%         | 312            | 21%        | 1 493          |
| Thulamela           | 1 139          | 100%       | -             | 0%         | -             | 0%         | -              | 0%         | 1 139          |
| Vhembe District     | -86            | -1%        | 384           | 3%         | 155           | 1%         | 10 639         | 96%        | 11 092         |
| <b>Total</b>        | <b>10 035</b>  | <b>9%</b>  | <b>5 570</b>  | <b>5%</b>  | <b>10 059</b> | <b>9%</b>  | <b>84 099</b>  | <b>77%</b> | <b>109 763</b> |
| Bela-bela           | 5 550          | 25%        | 16 530        | 75%        | 2             | 0%         | -              | 0%         | 22 082         |
| Lephalale           | -              | 0%         | -             | 0%         | -             | 0%         | -              | 0%         | -              |
| Modimolle           | 8 638          | 33%        | 8 967         | 34%        | 6 345         | 24%        | 2 567          | 10%        | 26 517         |
| Mogalakwena         | -              | 0%         | -             | 0%         | -             | 0%         | -              | 0%         | -              |
| Mookgophong         | 6 991          | 13%        | 6 582         | 12%        | 3 424         | 6%         | 36 380         | 68%        | 53 377         |
| Thabazimbi          | 10 521         | 4%         | 7 369         | 3%         | 5 910         | 2%         | 225 955        | 90%        | 249 755        |
| Waterberg district  | 597            | 100%       | -             | 0%         | -             | 0%         | -              | 0%         | 597            |
| <b>Total</b>        | <b>32 297</b>  | <b>9%</b>  | <b>39 448</b> | <b>11%</b> | <b>15 681</b> | <b>4%</b>  | <b>264 902</b> | <b>75%</b> | <b>352 328</b> |

Source: NT Local Government Database

Appendix 9

Appendix 9: Creditors by Customer Group - M06 December 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          | %          |                |
| Apangang            |                  | 0%         |                | 0%         |                 | 0%        |       | 0%         |                     | 0%         |                 | 0%           | 291             | 100%        |                 | 0%        |                | 0%         | 291            |
| Boutberg            | 1 918            | 14%        |                | 0%         |                 | 0%        |       | 0%         |                     | 0%         |                 | 0%           |                 | 0%          | 648             | 5%        | 10 938         | 81%        | 13 504         |
| Capricorn           |                  | 0%         |                | 0%         |                 | 0%        |       | 0%         |                     | 0%         |                 | 0%           | 7 228           | 98%         |                 | 0%        | 71             | 1%         | 7 299          |
| Lepella-Nkurupi     |                  | 0%         |                | 0%         |                 | 0%        |       | 0%         |                     | 0%         |                 | 0%           |                 | 0%          |                 | 0%        |                | 0%         |                |
| Molenele            |                  | 0%         |                | 0%         |                 | 0%        |       | 0%         |                     | 0%         |                 | 0%           |                 | 0%          |                 | 0%        |                | 0%         |                |
| Polokwane           | 31 229           | 89%        | 14 306         | 31%        |                 | 0%        |       | 0%         |                     | 0%         |                 | 0%           |                 | 0%          |                 | 0%        |                |            | 45 531         |
| <b>DC 16 Total</b>  | <b>33 143</b>    | <b>59%</b> | <b>14 306</b>  | <b>21%</b> |                 | <b>0%</b> |       | <b>0%</b>  |                     | <b>0%</b>  |                 | <b>0%</b>    | <b>7 519</b>    | <b>11%</b>  | <b>648</b>      | <b>1%</b> | <b>11 969</b>  | <b>17%</b> | <b>66 625</b>  |
| Ba-phalaborwa       | 6 412            | 40%        |                | 0%         |                 | 0%        |       | 0%         |                     | 0%         |                 | 0            | 9 539           | 60%         |                 | 0%        | 0              | 0%         | 15 951         |
| Gxani               |                  | 0%         |                | 0%         |                 | 0%        |       | 0%         |                     | 0%         |                 |              |                 | 0%          |                 | 0%        |                | 0%         |                |
| Letaba              | 886              | 84%        |                | 0%         |                 | 0%        |       | 0%         |                     | 0%         |                 |              |                 | 0%          |                 | 0%        |                | 0%         | 887            |
| Tzaneen             |                  | 0%         |                | 0%         |                 | 0%        |       | 0%         |                     | 0%         |                 |              |                 | 0%          |                 | 0%        | 111            | 15%        | 887            |
| Meruleng            |                  | 0%         |                | 0%         |                 | 0%        |       | 0%         |                     | 0%         |                 |              | 1 542           | 100%        |                 | 0%        |                | 0%         | 1 542          |
| Mopani              |                  | 0%         | 225 275        | 96%        |                 | 0%        |       | 0%         |                     | 0%         |                 |              |                 | 0%          |                 | 0%        | 58             | 100%       | 58             |
| <b>Total</b>        | <b>6 895</b>     | <b>3%</b>  | <b>225 275</b> | <b>84%</b> |                 | <b>0%</b> |       | <b>0%</b>  |                     | <b>0%</b>  |                 | <b>0%</b>    | <b>11 081</b>   | <b>4%</b>   |                 | <b>0%</b> | <b>26 013</b>  | <b>10%</b> | <b>251 288</b> |
| Elias Mokolodi      |                  | 0%         |                | 0%         |                 | 0%        |       | 0%         |                     | 0%         |                 |              |                 | 0%          |                 | 0%        |                | 0%         |                |
| Ephraim Mogale      |                  | 0%         |                | 0%         |                 | 0%        |       | 0%         |                     | 0%         |                 |              |                 | 0%          |                 | 0%        |                | 0%         |                |
| Ficksburg           |                  | 0%         |                | 0%         |                 | 0%        |       | 0%         |                     | 0%         |                 |              |                 | 0%          |                 | 0%        |                | 0%         |                |
| Greater Tloase      |                  | 0%         |                | 0%         |                 | 0%        |       | 0%         |                     | 0%         |                 |              |                 | 0%          |                 | 0%        |                | 0%         |                |
| Makhotlong          |                  | 0%         |                | 0%         |                 | 0%        |       | 0%         |                     | 0%         |                 |              |                 | 0%          |                 | 0%        |                | 0%         |                |
| Makhotlong District | 2 757            | 1%         | 8 019          | 2%         |                 | 0%        |       | 0%         |                     | 0%         |                 |              | 1 306           | 100%        |                 | 0%        |                | 0%         | 1 306          |
| <b>Total</b>        | <b>2 757</b>     | <b>1%</b>  | <b>8 019</b>   | <b>2%</b>  |                 | <b>0%</b> |       | <b>0%</b>  |                     | <b>223</b> |                 |              | <b>54 096</b>   | <b>13%</b>  |                 | <b>0%</b> | <b>339 187</b> | <b>83%</b> | <b>407 496</b> |
| Makhado             | 15               | 100%       |                | 0%         |                 | 0%        |       | 0%         |                     | 0%         |                 |              | 55 402          | 14%         |                 | 0%        | 339 187        | 83%        | 408 882        |
| Musina              |                  | 0%         |                | 0%         |                 | 0%        |       | 0%         |                     | 0%         |                 |              |                 | 0%          |                 | 0%        |                | 0%         | 15             |
| Mutale              |                  | 0%         |                | 0%         |                 | 0%        |       | 0%         |                     | 0%         |                 |              | 96 024          | 100%        |                 | 0%        |                | 0%         | 96 024         |
| Thulamela           |                  | 0%         |                | 0%         |                 | 40%       |       | 0%         |                     | 0%         |                 |              | 896             | 80%         |                 | 0%        |                | 0%         | 1 493          |
| Wierda              |                  | 0%         |                | 0%         |                 | 0%        |       | 0%         |                     | 0%         |                 |              | 1 139           | 100%        |                 | 0%        |                | 0%         | 1 139          |
| <b>Total</b>        | <b>15</b>        | <b>0%</b>  |                | <b>0%</b>  |                 | <b>1%</b> |       | <b>0%</b>  |                     | <b>0%</b>  |                 |              | <b>11 082</b>   | <b>100%</b> |                 | <b>0%</b> |                | <b>0%</b>  | <b>11 092</b>  |
| Sela-bela           |                  | 0%         |                | 0%         |                 | 0%        |       | 0%         |                     | 0%         |                 |              | 109 151         | 99%         |                 | 0%        |                | 0%         | 109 763        |
| Lephalale           |                  | 0%         |                | 0%         |                 | 0%        |       | 0%         |                     | 0%         |                 |              | 21 395          | 97%         |                 | 3%        |                | 0%         | 22 082         |
| Modimolle           | 24 338           | 92%        | 1 759          | 7%         |                 | 0%        |       | 0%         |                     | 0%         |                 |              |                 | 0%          |                 | 0%        |                | 0%         |                |
| Mogalakwena         |                  | 0%         |                | 0%         |                 | 0%        |       | 0%         |                     | 0%         |                 |              | 378             | 1%          |                 | 0%        |                | 0%         | 26 515         |
| Moreletaba          | 45 172           | 85%        |                | 0%         |                 | 0%        |       | 0%         |                     | 0%         |                 |              |                 | 0%          |                 | 0%        |                | 0%         |                |
| Thabazane           | 122 377          | 49%        | 19 509         | 8%         |                 | 1%        |       | 0%         |                     | 0%         |                 |              | 3 739           | 7%          |                 | 2%        | 1 234          | 6%         | 53 377         |
| Wierda district     |                  | 0%         |                | 0%         |                 | 0%        |       | 0%         |                     | 0%         |                 | 1 851        | 102 267         | 41%         |                 | 1%        | 1 810          | 0%         | 249 755        |
| <b>Total</b>        | <b>191 887</b>   | <b>54%</b> | <b>21 398</b>  | <b>8%</b>  |                 | <b>0%</b> |       | <b>136</b> |                     |            |                 | <b>1 851</b> | <b>127 778</b>  | <b>36%</b>  |                 | <b>0%</b> | <b>3 731</b>   | <b>1%</b>  | <b>352 925</b> |

Source: NT Local Government Database