



**PROVINCIAL TREASURY**

Enq: SE Tema

Ref: 12/1/6

To: All Municipal Managers

Cc: All Chief Financial Officers:

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

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

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

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

Kind regards,

Pratt G CA (SA)

Head of Department

Date: 9/11/2015



# LIMPOPO

PROVINCIAL GOVERNMENT  
REPUBLIC OF SOUTH AFRICA

## PROVINCIAL TREASURY

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

## Disclaimer

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

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

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## 1. INTRODUCTION

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

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

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

## 2. BACKGROUND

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

## 3. METHODOLOGY AND APPROACH

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

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

## 4. PROVINCIAL OVERVIEW

### 4.1. OPERATING REVENUE AND EXPENDITURE

Table 1: Operating Revenue

Operating Revenue per District - M03 September 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	3 845 667	3 845 667	1 040 579	1 124 171	108%	86 509	198 003	69 331	13 434	17 560	9 247	64 210	665 876
Mopani	2 929 398	2 929 398	797 552	949 432	119%	63 181	133 397	42 131	6 241	12 514	224	57 827	633 917
Sekhukhune	2 172 869	2 172 869	569 705	631 137	111%	57 251	20 291	5 906	1 664	3 254	4 128	21 136	517 509
Vhembe	2 724 921	2 724 921	800 503	705 880	88%	45 089	78 574	12 001	-	17 860	10	44 829	507 518
Waterberg	2 431 848	2 431 848	731 235	655 939	90%	135 201	119 171	40 701	14 030	10 161	495	29 291	306 890
<b>Total Operating Revenue</b>	<b>14 104 704</b>	<b>14 104 704</b>	<b>3 939 574</b>	<b>4 066 559</b>	<b>103%</b>	<b>387 231</b>	<b>549 435</b>	<b>170 070</b>	<b>35 369</b>	<b>61 348</b>	<b>14 104</b>	<b>217 293</b>	<b>2 631 709</b>

Source: NT Local Government Database

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

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

Table 2: Operating Expenditure

Operating Expenditure per District - M03 September 2015												
R '000	Original Budget	Adjusted Budget	YTD Budget	YTD Actual	% of YTD Budget	Employee Related Cost	Councillor Remuneration	Debt Impairment	Transfers and grants	Bulk Purchases	Contracted Services	Other Expenditure
Mopani	3 038 114	2 929 398	797 552	525 602	66%	191 448	22 209	-	3 941	104 200	32 180	171 625
Sekhukhune	2 212 856	2 212 856	526 452	277 566	53%	118 154	17 803	(2)	605	31 752	28 686	80 569
Vhembe	2 623 117	2 623 117	617 197	444 804	72%	225 324	14 338	1 039	-	34 971	2 513	166 618
Waterberg	2 522 957	2 522 957	609 237	328 147	54%	138 235	10 213	5 513	6 253	86 273	19 071	62 589
<b>Total Operating Expenditure</b>	<b>14 130 202</b>	<b>14 021 486</b>	<b>3 394 412</b>	<b>2 372 918</b>	<b>70%</b>	<b>906 104</b>	<b>80 913</b>	<b>18 325</b>	<b>13 859</b>	<b>497 146</b>	<b>99 328</b>	<b>757 244</b>

Source: NT Local Government Database

- Municipalities have on average, raised 3% more than what was anticipated for the quarter.

- Operating surplus for the quarter is R1, 6 million.

- Property rates billed contribute 10 percent of the actual revenue billed.

- Transfers recognised contributed 65 percent of the total revenue raised.

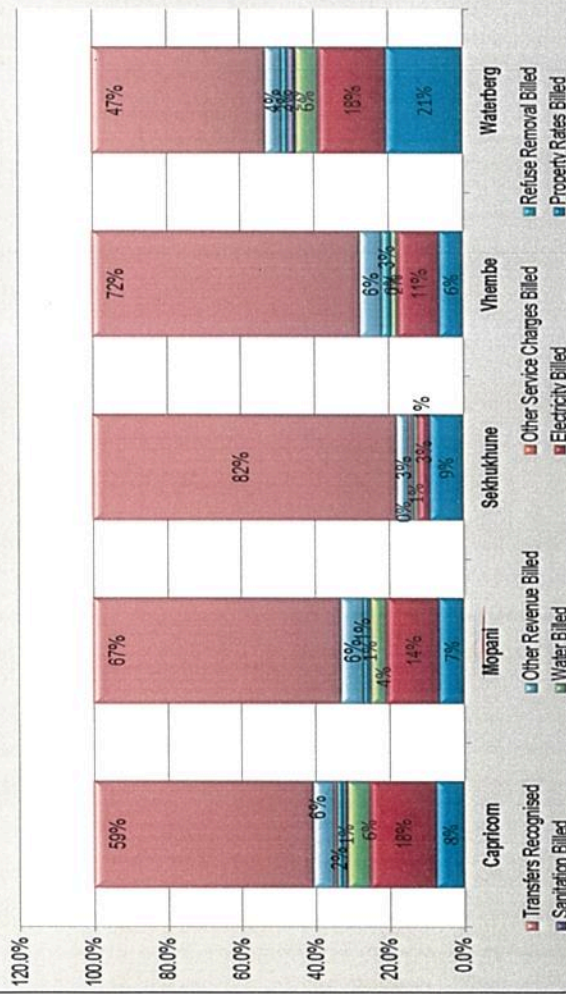
- Service Charges constitute 20 percent of the actual revenue for the quarter.

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

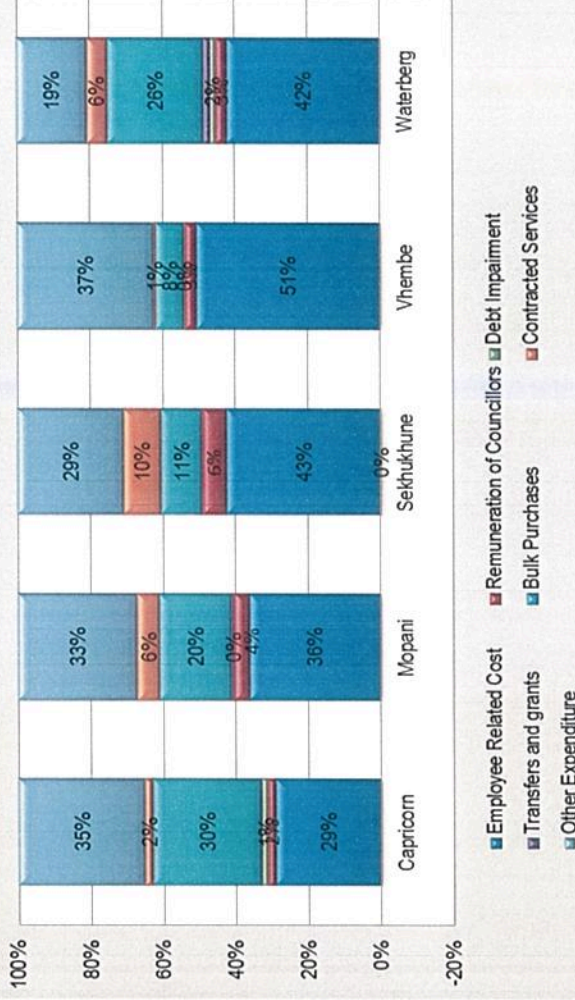
- Employee costs contribute 38 percent to the total operational expenditure.

- Bulk purchases include purchases for both water and electricity and both contribute 21 percent to the operational expenditure.

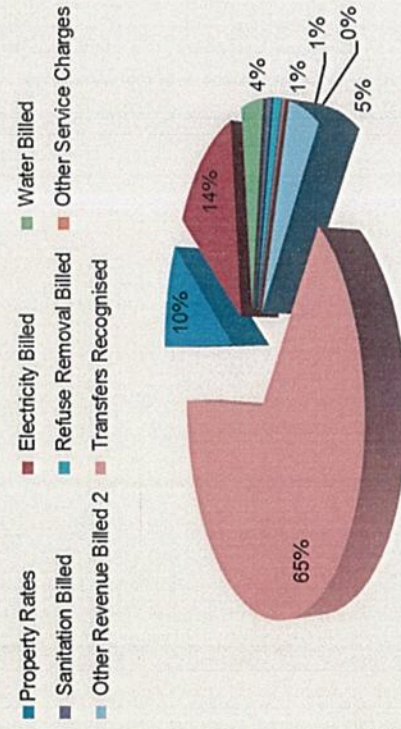
Breakdown of Revenue by District per Source - September 2015



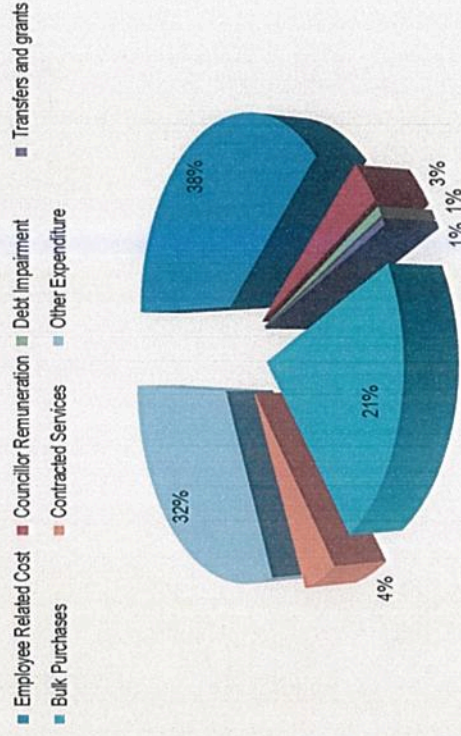
Breakdown of Expenditure by District per Source - September 2015



Revenue per Income Group - September 2015



Expenditure per Item - September 2015



## 4.2. CAPITAL SOURCE OF FINANCE AND EXPENDITURE

**Table 3: Capital Source of Finance**

Capital Sources of Finance per District - M03 September 2015

R '000	Original Budget	Adjusted Budget	YTD Budget	YTD Actual	%	External Loans	Asset Finance Reserve	Surplus Cash	Public Contributions/Donations	Transfers & Grants				Leases	Other
										National Grants	Provincial Grants	District Municipality Grants	Other Transfers & Grants		
Capricorn	1 184 267	1 184 267	170 801	68 837	40%	-	-	8 009	-	59 631	-	-	-	-	1 196
Mopani	1 096 502	1 096 502	101 882	127 871	126%	-	-	38 562	-	89 309	-	-	-	-	-
Sekhukhune	1 408 823	1 408 823	377 292	83 575	22%	-	-	11 181	6	72 388	-	-	-	-	-
Vhembe	1 377 302	1 377 302	193 182	113 800	59%	-	-	9 064	-	104 736	-	-	-	-	-
Waterberg	646 906	646 906	177 887	155 392	87%	-	-	7 188	-	148 204	-	-	-	-	-
<b>Total</b>	<b>5 713 800</b>	<b>5 713 800</b>	<b>1 021 044</b>	<b>549 476</b>	<b>54%</b>	<b>-</b>	<b>-</b>	<b>74 004</b>	<b>6</b>	<b>474 269</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1 196</b>

Source: NT Local Government Database

**Table 4 : Capital Expenditure**

Capital Expenditure per District - M03 September 2015

R '000	Original Budget	Adjusted Budget	YTD Budget	YTD Actual	%	Water & Sanitation	Electricity	Housing	Roads, Etc.	Other
Capricorn	1 037 293	1 527 511	163 764	68 837	42%	44 271	570	-	16 104	7 892
Mopani	1 223 557	1 383 614	117 624	127 871	109%	21 534	6 851	-	83 332	16 154
Sekhukhune	1 484 425	1 206 698	405 493	83 575	21%	10 174	1 442	-	58 993	12 966
Vhembe	1 252 319	1 266 872	466 589	113 800	24%	28 716	5 958	1 087	74 680	3 359
Waterberg	704 556	642 496	183 126	155 392	85%	123 112	2 070	-	15 691	14 519
<b>Total</b>	<b>5 702 150</b>	<b>6 027 191</b>	<b>1 336 596</b>	<b>549 476</b>	<b>41%</b>	<b>227 808</b>	<b>16 891</b>	<b>1 087</b>	<b>248 799</b>	<b>54 890</b>

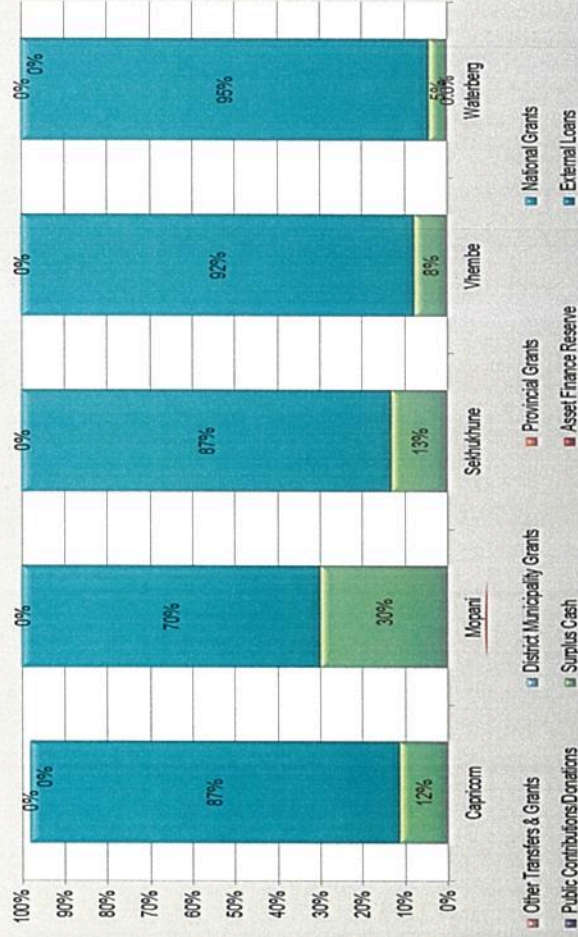
Source: NT Local Government Database

- R494 million of grant funding was used on capital expenditure which is 86 percent of the total capital funding.
- The total capital expenditure is R549 million out of which 41 percent was spent on water and sanitation, and 3 percent on electricity.

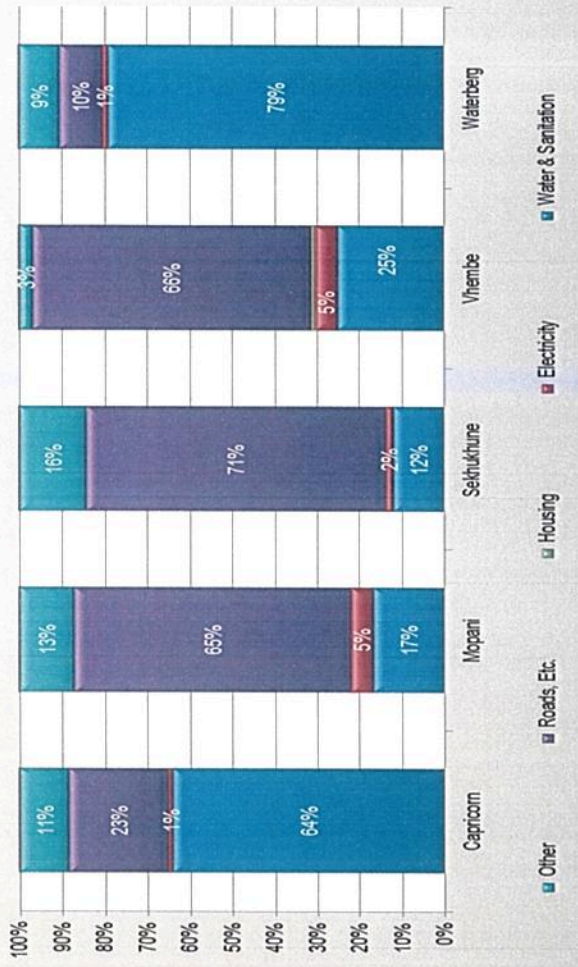
- Spending on capital budget is 59 percent less than what was anticipated for the quarter. This poses a significant risk to funding of capital projects and service delivery.



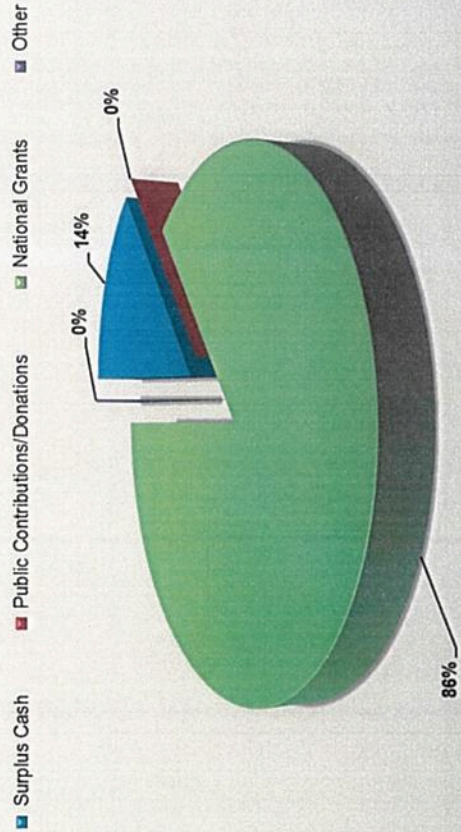
Breakdown of Capital Sources by District per Source September 2015



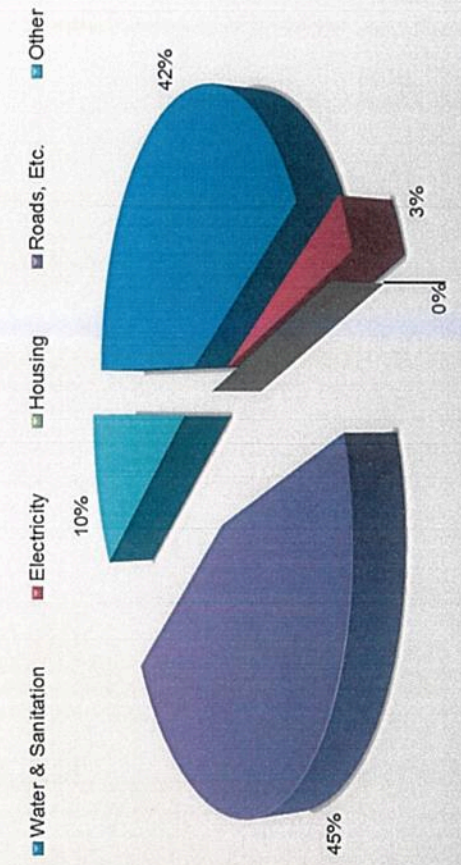
Breakdown of Capital Expenditure by District per Source - September 2015



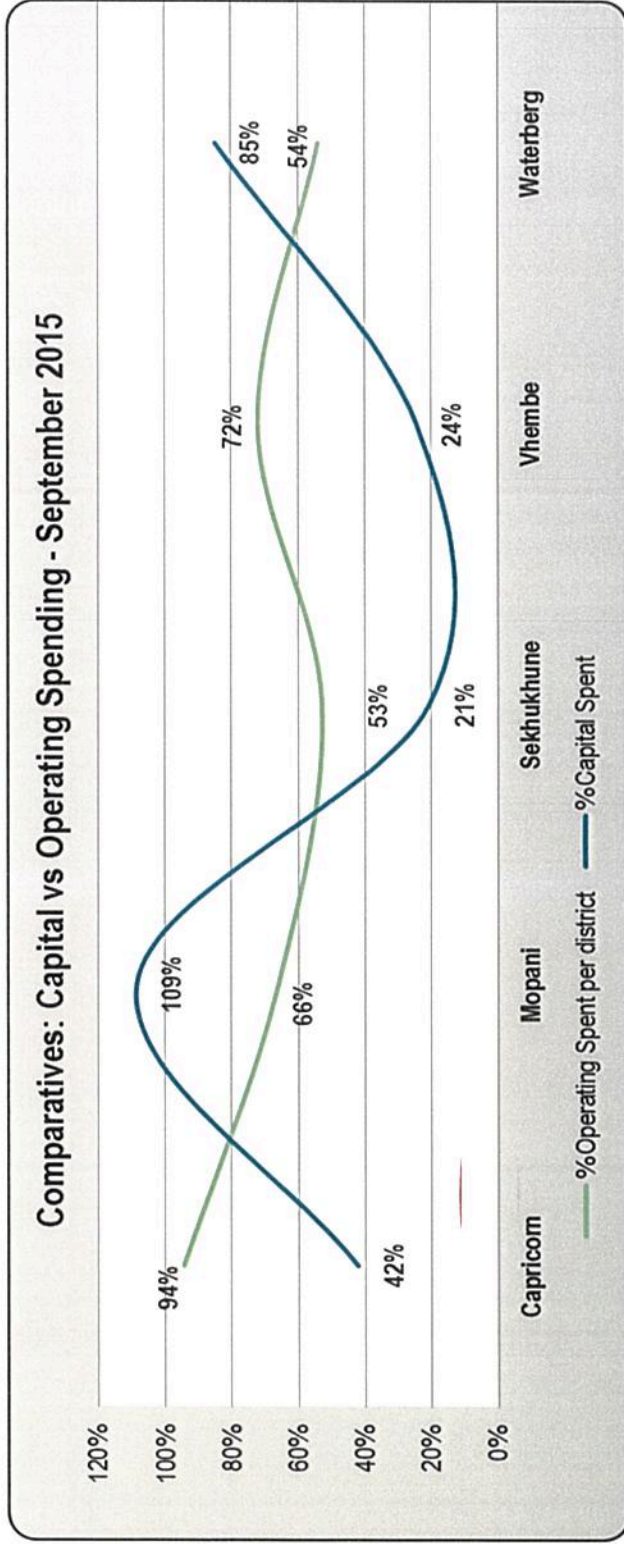
Capital Sources of Finance - September 2015



Capital Expenditure per Item - September 2015

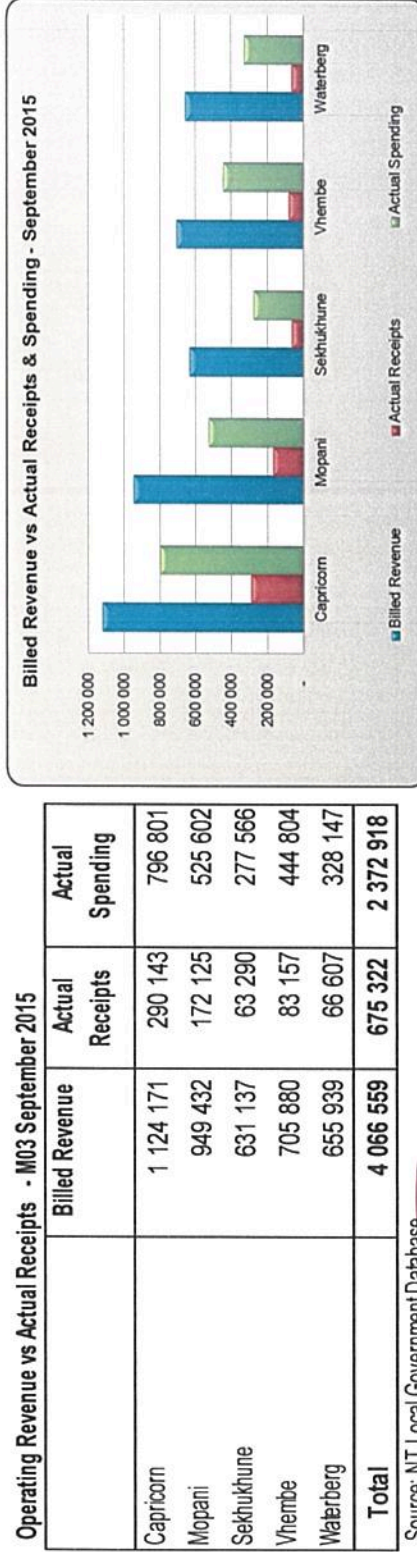


### 4.3. OPERATING EXPENDITURE COMPARED TO CAPITAL EXPENDITURE



- The table provided compares the percentage of the YTD capital budget and YTD operating expenditure budget that was spent in the province.
- The percentage operational budget spent is more than the percentage of capital grants budget spending except within Mopani district whose percentage of the capital budget spending is more than the operational budget expenditure.
- Mopani District municipalities have spent more than 100 percent of the YTD capital expenditure budget.
- Sekhukhune district municipalities have the lowest percentage spending on capital budget.
- On average, all districts have on YTD collected significantly less revenue than what was billed and spent more than the collections.

**Table 5: Operating Revenue and Expenditure vs Actual Receipts**



#### 4.4. CASH FLOW STATEMENT

Table 6: Cash Receipts and Payments

Cashflow - M03 September 2015

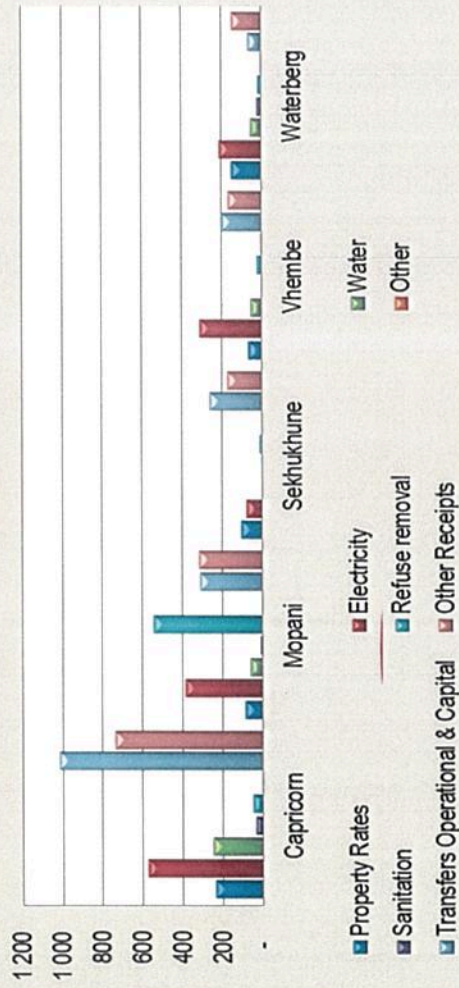
R thousands	Property Rates	Electricity	Water	Sanitation	Refuse removal	Other	Transfers Operational & Capital	Other Receipts	Total Cash Receipts by Source	Employee Related Cost	Councillor Remuneration	Bulk Electricity	Bulk Water	Contracted Services	Other	Total Cash Payments by Type	Net Increase/(Decrease) in Cash Held	Cash/Cash equivalents and month/year begin	Cash/Cash equivalents and month/year end
Capricorn	23 655	57 733	24 972	3 508	4 809	3	101 620	73 843	290 143	86 285	6 771	87 832	4 430	6 805	183 400	375 523	-85 380	761 330	675 950
Mopani	8 536	38 785	5 950	1 042	54 313	95	31 416	31 988	172 125	67 285	6 791	41 736	19 019	10 500	101 173	246 504	-74 379	324 441	250 062
Sekhukhune	10 424	8 239	-	-	1 373	-	26 080	17 174	63 290	24 132	5 224	5 452	-	1 861	54 623	91 292	-28 002	90 818	62 816
Vhembe	6 573	31 192	5 474	-	2 169	780	20 000	16 969	83 157	87 056	5 871	14 019	-	1 654	71 727	180 327	-97 170	599 972	502 802
Waterberg	14 937	21 063	5 259	2 275	1 763	157	6 483	14 670	66 607	37 145	2 301	18 447	923	4 707	27 472	90 995	-24 388	657 068	632 680
<b>Total</b>	<b>64 125</b>	<b>157 012</b>	<b>41 655</b>	<b>6 825</b>	<b>64 427</b>	<b>1 035</b>	<b>185 599</b>	<b>154 644</b>	<b>675 322</b>	<b>301 903</b>	<b>26 958</b>	<b>167 486</b>	<b>24 372</b>	<b>25 527</b>	<b>438 395</b>	<b>984 641</b>	<b>-309 319</b>	<b>2 433 629</b>	<b>2 124 310</b>

Source: NT Local Government Database

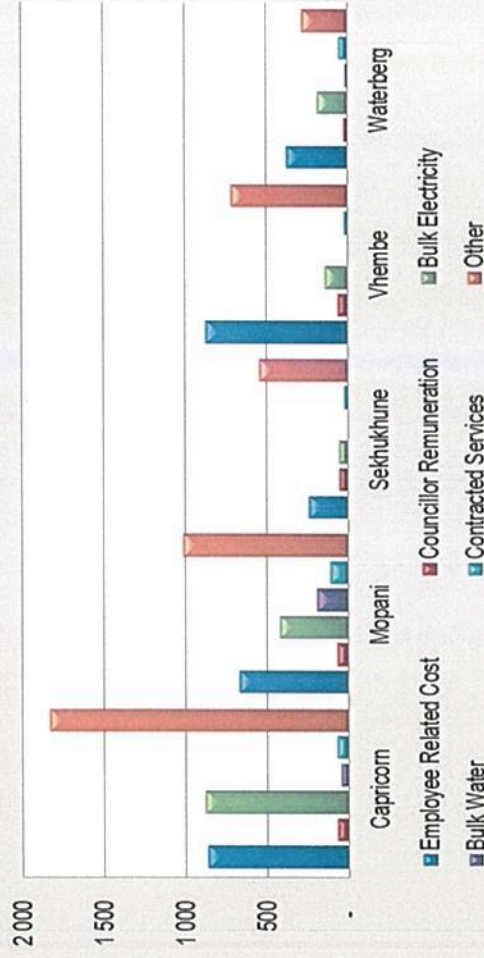
1. Other receipts includes interest earned, agency fees and rental income
2. Other expenditure includes capital expenditure

- The table presents the inflow (receipts) and outflow (payments) of cash as at 30 September 2015.
- R675 million was received as at 30 September 2015 out of which 27 percent is from transfers and grants. All districts had a negative movement on the cash flow during the quarter.
- Total payments amount to R 984 million rand. Employee cost and councillor remuneration contributed 33 percent of the total payments.
- Other expenditure is the highest expenditure at 45 percent.
- R167, 4 million has been paid for bulk electricity and R24, 3 million on bulk water, with Sekhukhune and Vhembe not making payments for bulk water.

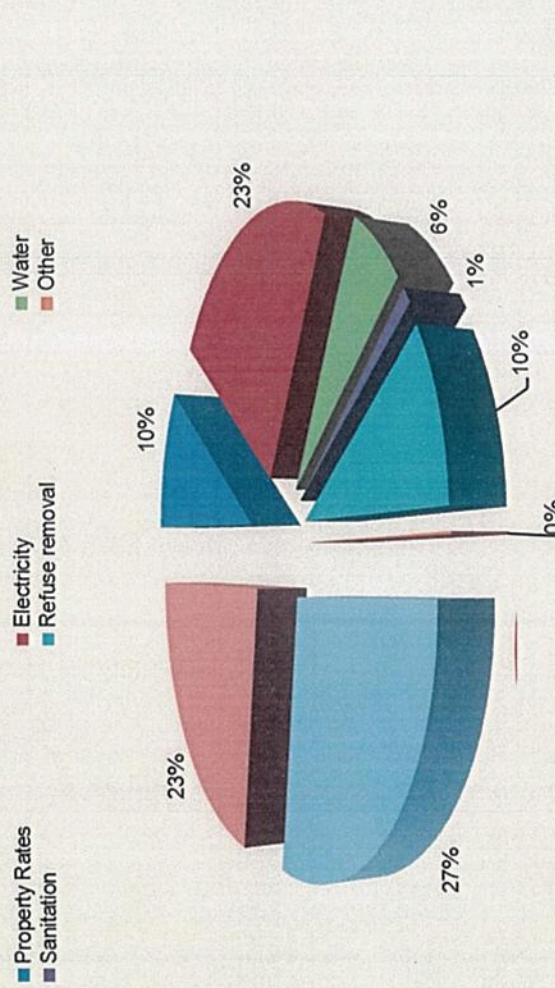
### Cash Receipts per district by Source- September 2015



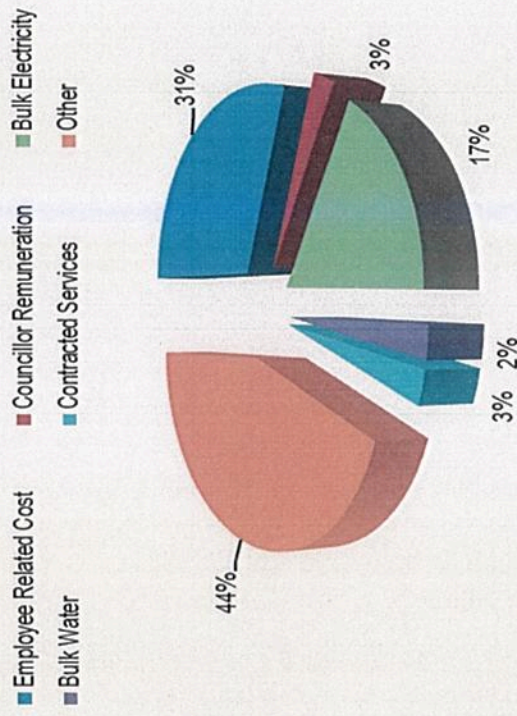
### Cash Payments per District by item



### Provincial Cash Receipts - September 2015



### Provincial Cash Payments September 2015



#### 4.5. DEBTORS AGE ANALYSIS

Table 7: Debtors 'Age Analysis

Debtor Age Analysis - M03 September 2015

R '000	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total
	Total	%	Total	%	Total	%	Total	%	
Capricorn	20 479	2%	63 210	7%	61 001	7%	792 905	85%	937 595
Mopani	25 359	4%	14 932	3%	16 799	3%	526 070	90%	583 160
Sekhukhune	9 527	12%	5 304	7%	3 737	5%	60 745	77%	79 313
Vhembe	20 923	4%	16 390	3%	39 849	7%	482 257	86%	559 419
Waterberg	97 249	14%	63 098	9%	35 503	5%	493 567	72%	689 417
<b>Total</b>	<b>173 537</b>	<b>6%</b>	<b>162 934</b>	<b>6%</b>	<b>156 889</b>	<b>6%</b>	<b>2 355 544</b>	<b>83%</b>	<b>2 848 904</b>

Source: NT Local Government Database

Table 8: Debtors per Customer Group

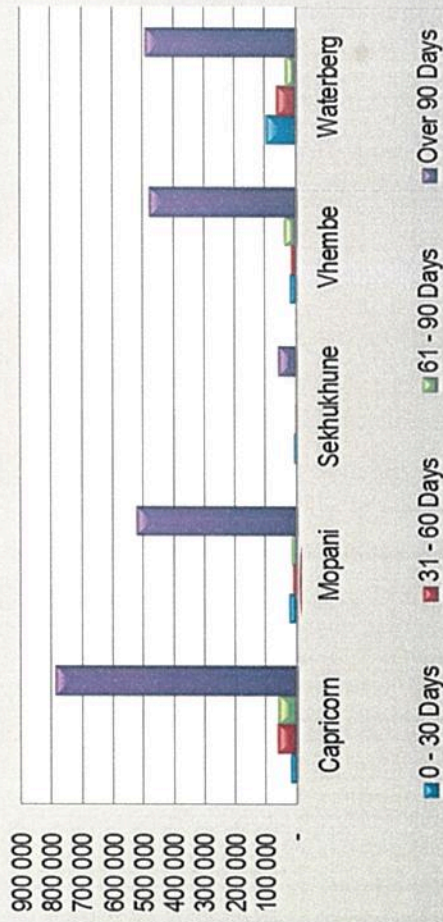
Debtors by Customer Group - M03 September 2015

R '000	Government		Business		Household		Other		Total
	Total	%	Total	%	Total	%	Total	%	
Capricorn	49 561	5%	178 905	19%	539 440	58%	169 689	18%	937 595
Mopani	29 919	5%	81 618	14%	444 006	76%	27 617	5%	583 160
Sekhukhune	15 793	20%	18 664	24%	33 192	42%	11 664	15%	79 313
Vhembe	(1 376)	0%	30 063	5%	52 279	9%	478 453	86%	559 419
Waterberg	31 442	5%	110 933	16%	345 309	50%	201 733	29%	689 417
<b>Total</b>	<b>125 339</b>	<b>4%</b>	<b>420 183</b>	<b>15%</b>	<b>1 414 226</b>	<b>50%</b>	<b>889 156</b>	<b>31%</b>	<b>2 848 904</b>

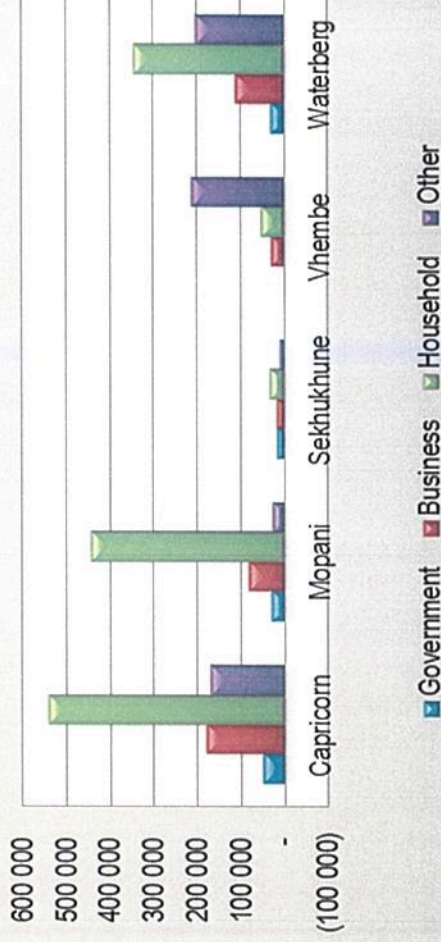
Source: NT Local Government Database

- Table 7 shows debtors of the district municipalities from 30 days to over 90 days as at 30 September 2015.
- 83 percent of debtors are over 90 days overdue with households being the highest contributor of debtors' book at 50 percent of the total amount owed to municipalities.
- Government debts and business contribute 4 percent and 15 percent respectively.

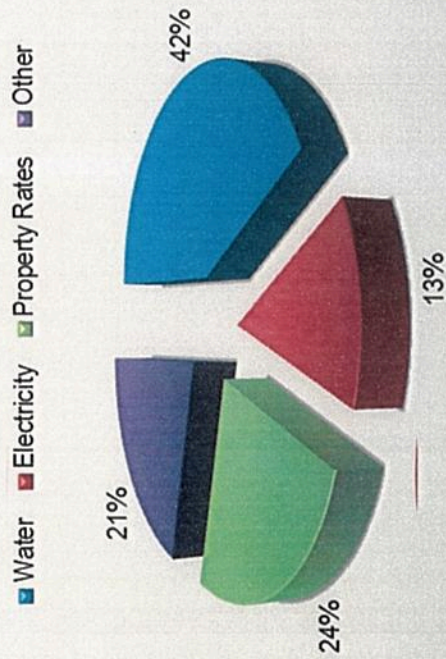
### Debtors Age Analysis per District September 2015



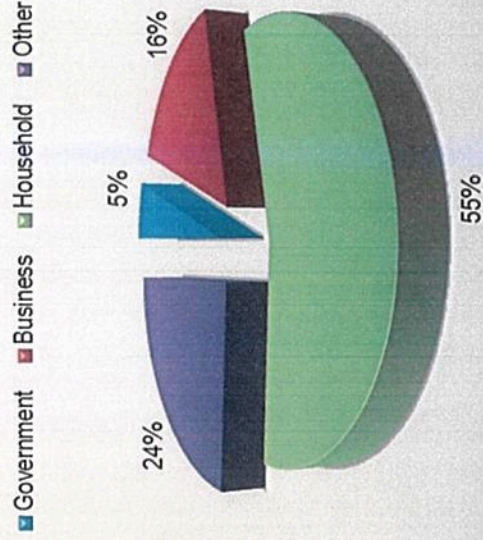
### Debtors by Customer Group - September 2015



### Debtors per Income Source



### Debtors by Customer Group - September 2015



#### 4.6. CREDITORS' AGE ANALYSIS

Table 9: Creditors Age Analysis

Creditor Age Analysis - M03 September 2015

R' 000	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total
	Total	%	Total	%	Total	%	Total	%	
Capricorn	103 873	31%	1 229	0%	53 010	16%	179 715	53%	337 827
Mopani	21 467	70%	6 650	22%	134	0%	2 351	8%	30 602
Sekhukhune	18 998	100%	-	0%	16	0%	-	0%	19 014
Vhembe	19 368	19%	20 427	20%	3 543	3%	58 675	58%	102 013
Waterberg	169 630	38%	18 931	4%	24 534	5%	233 100	52%	446 195
<b>Total</b>	<b>333 336</b>	<b>36%</b>	<b>47 237</b>	<b>5%</b>	<b>81 237</b>	<b>9%</b>	<b>473 841</b>	<b>51%</b>	<b>935 651</b>

Source: NT Local Government Database

Table 10: Creditors by Supplier/Service Group

Creditors by Customer Group - M03 September 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	59 157	18%	15 099	4%	1 064	0%	1 019	0%	677	0%	592	0%	121 165	36%	1 206	0%	137 848	41%	337 827
Mopani	13 919	45%	-	0%	-	0%	-	0%	-	0%	-	0%	16 047	52%	-	0%	636	2%	30 602
Sekhukhune	2 167	11%	22	0%	18	0%	6	0%	-	0%	-	0%	16 801	88%	-	0%	-	0%	19 014
Vhembe	55	0%	-	0%	-	0%	-	0%	-	0%	-	0%	101 958	100%	-	0%	-	0%	102 013
Waterberg	196 450	44%	25 072	6%	5 960	1%	(2 996)	-1%	-	0%	1 833	0%	87 383	20%	926	0%	131 568	29%	446 196
<b>Total</b>	<b>271 748</b>	<b>29%</b>	<b>40 193</b>	<b>4%</b>	<b>7 042</b>	<b>1%</b>	<b>(1 971)</b>	<b>0%</b>	<b>677</b>	<b>0%</b>	<b>2 425</b>	<b>0%</b>	<b>343 354</b>	<b>37%</b>	<b>2 132</b>	<b>0%</b>	<b>270 052</b>	<b>29%</b>	<b>935 652</b>

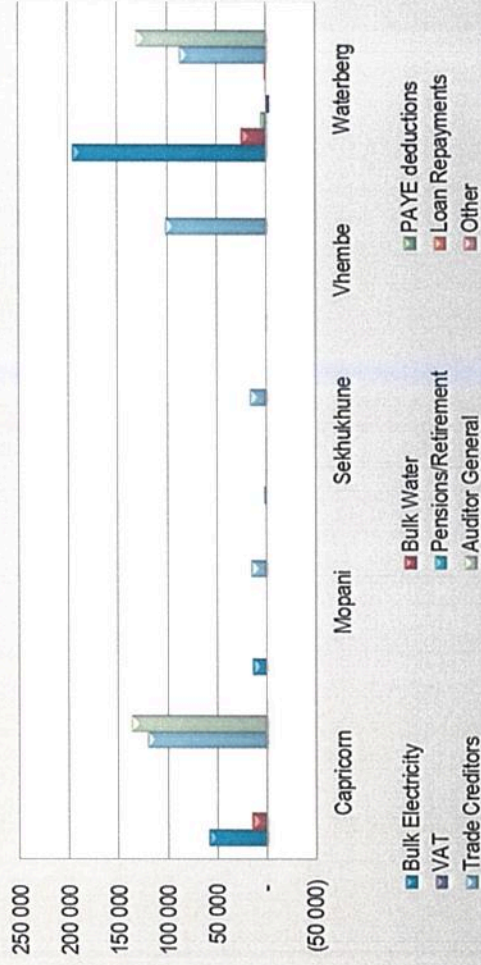
Source: NT Local Government Database

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

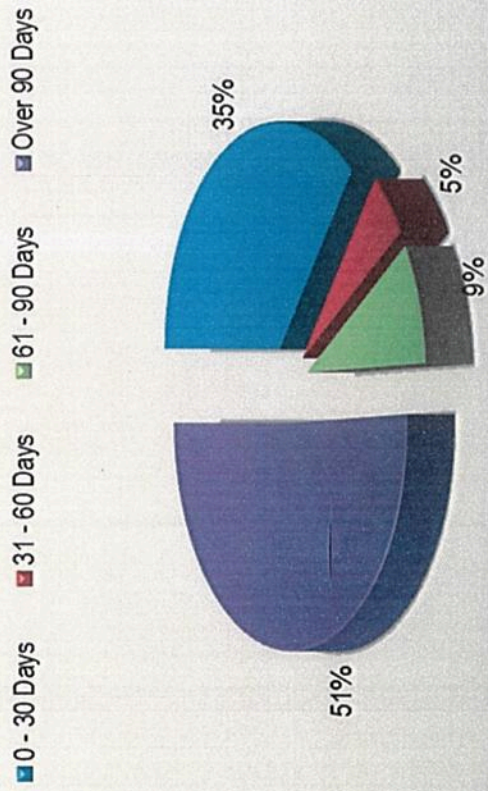
### Creditors Age Analysis - September 2015



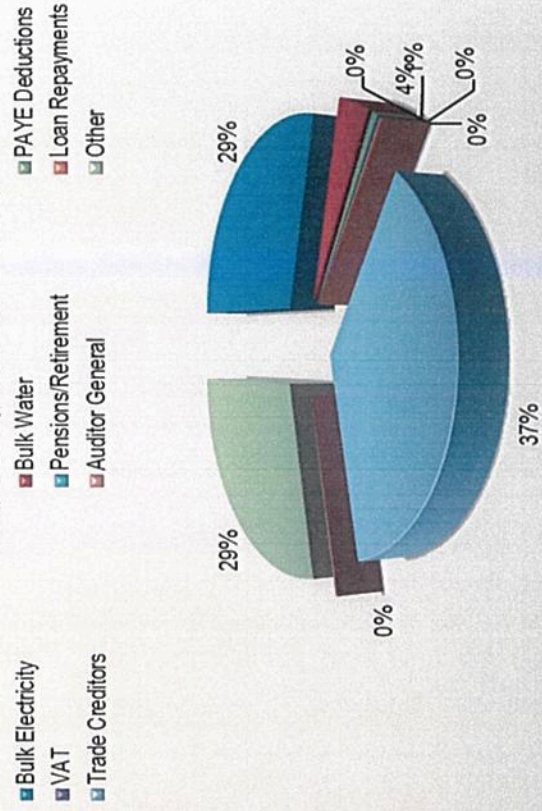
### Creditors by Customer Group - September 2015



### Creditors Age Analysis - Provincial Overview



### Creditors by Customer Group





## 5. CONCLUSION

The in-year reports for the first quarter of the municipal financial year indicates incompleteness of information, low collection of revenue and low spending on capital budget

Prepared by : Tema SE  
General Manager: Municipal Finance

Date : 03 November 2015

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

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

Date : 03 November 2015

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

## Appendix 1: Operating Revenue - M03 September 2015

R thousands	Original Budget	Adjusted Budget	YTD Budget	YTD Actual	% of year to date Budget	Property Rates Billed 1	Service Charges				Other Revenue	Transfers Recognised
							Electricity Billed	Water Billed	Sanitation Billed	Refuse Removal Billed		
Aganang	114 696	114 696	29 174	43 606	149%	-	-	-	-	-	2 695	40 911
Blouberg	202 499	202 499	74 156	68 198	92%	150	1 735	-	30	-	1 395	64 889
Capricorn	627 286	627 286	249 685	220 028	88%	-	-	-	-	8 862	6 730	204 435
Lepelle-Nkumpi	345 475	345 475	93 278	111 538	120%	3 340	-	-	1 521	-	20 123	86 554
Molemole	151 248	151 248	40 648	51 236	126%	2 705	1 169	-	-	385	2 499	44 477
Polokwane	2 404 463	2 404 463	553 638	629 655	114%	80 315	195 099	13 434	16 009	-	30 768	224 609
<b>Capricorn Total</b>	<b>3 845 667</b>	<b>3 845 667</b>	<b>1 040 579</b>	<b>1 124 171</b>	<b>108%</b>	<b>86 509</b>	<b>198 003</b>	<b>13 434</b>	<b>17 560</b>	<b>9 247</b>	<b>64 210</b>	<b>665 876</b>
Be-phalaborwa	443 065	443 065	110 766	117 881	106%	26 647	20 862	-	3 580	-	21 236	45 556
Giyani	285 122	285 122	71 268	113 372	159%	7 715	-	-	1 027	-	8 859	95 771
Letaba	261 675	261 675	88 325	98 438	111%	2 430	1 768	-	668	-	5 569	88 002
Tzaneen	953 193	953 193	298 608	290 960	97%	20 065	110 766	-	6 687	224	17 610	135 609
Maruleng	131 965	131 965	9 199	10 458	114%	6 324	-	-	551	-	2 913	669
Mopani	854 377	854 377	219 386	318 322	145%	-	-	6 241	-	-	1 640	268 310
<b>Mopani Total</b>	<b>2 929 398</b>	<b>2 929 398</b>	<b>797 552</b>	<b>949 432</b>	<b>119%</b>	<b>63 181</b>	<b>133 397</b>	<b>6 241</b>	<b>12 514</b>	<b>224</b>	<b>57 827</b>	<b>633 917</b>
Elias Mokoaledi	331 224	331 224	113 945	116 916	103%	6 465	16 377	-	923	-	3 796	89 355
Ephraim Mogale	224 769	224 769	77 505	66 667	86%	4 957	3 914	-	-	4 521	2 951	50 324
Felekgomo	107 396	107 396	36 978	51 294	139%	2 412	-	-	-	968	663	47 250
Greater Tubatse	521 376	521 376	129 769	144 092	111%	38 111	-	-	2 331	(1 361)	4 036	100 975
Makhuduthamaga	302 787	302 787	116 170	12 257	11%	5 306	-	-	-	-	5 787	1 164
Sekhukhune District	685 318	685 318	95 339	239 913	252%	-	-	1 664	-	-	3 902	228 441
<b>Sekhukhune Total</b>	<b>2 172 869</b>	<b>2 172 869</b>	<b>569 705</b>	<b>631 137</b>	<b>111%</b>	<b>57 251</b>	<b>20 291</b>	<b>1 664</b>	<b>3 254</b>	<b>4 128</b>	<b>21 136</b>	<b>517 509</b>
Makhado	751 592	751 592	230 918	229 291	99%	11 795	58 821	-	2 121	-	8 751	147 804
Musina	228 643	228 643	50 952	60 074	118%	4 768	19 753	-	2 983	10	9 931	22 629
Mutale	105 110	105 110	34 160	40 590	119%	497	-	-	326	-	2 710	37 057
Thulamela	737 791	737 791	82 221	238 714	290%	28 029	-	-	12 430	-	17 830	180 425
Vhembe District	901 785	901 785	402 252	137 210	34%	-	-	-	-	-	5 607	119 603
<b>Vhembe Total</b>	<b>2 724 921</b>	<b>2 724 921</b>	<b>800 503</b>	<b>705 880</b>	<b>88%</b>	<b>45 089</b>	<b>78 574</b>	<b>-</b>	<b>17 860</b>	<b>10</b>	<b>44 829</b>	<b>507 518</b>
Bela-bela	340 949	340 949	97 148	88 584	91%	17 910	26 452	-	2 047	-	6 487	26 572
Lephalale	396 741	396 741	132 403	57 140	43%	4 294	9 472	1 051	701	-	1 358	36 597
Modimolle	280 479	280 479	80 522	79 828	99%	7 034	24 640	2 946	1 846	-	7 322	25 307
Mogalakwena	791 578	791 578	197 895	213 014	108%	9 346	37 788	2 360	2 220	-	8 412	143 710
Mookgophong	162 723	162 723	65 679	-	0%	-	-	-	-	-	-	-
Thabazimbi	305 710	305 710	104 950	167 501	160%	96 617	20 819	7 673	3 347	-	4 235	26 804
Waterberg district	153 669	153 669	52 639	49 873	95%	-	-	-	-	495	1 478	47 900
<b>Waterberg Total</b>	<b>2 431 848</b>	<b>2 431 848</b>	<b>731 235</b>	<b>655 939</b>	<b>90%</b>	<b>135 201</b>	<b>119 171</b>	<b>14 030</b>	<b>10 161</b>	<b>495</b>	<b>29 291</b>	<b>306 890</b>

Source: NT Local Government Database

Appendix 2

Appendix 2: Operating Expenditure - M03 September 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	28 934	18 694	65%	10 015	3 016	-	-	-	981	4 681
Blouberg	190 695	190 695	43 347	14 010	32%	6 932	1 013	-	-	2 385	-	3 680
Capricorn	708 980	708 980	167 076	146 815	88%	56 504	-	-	-	7 950	3 986	78 375
Lepelle-Nkumpi	292 878	292 878	79 077	37 088	47%	16 862	3 975	-	-	-	1 042	15 209
Molemole	133 115	133 115	29 887	26 435	88%	14 725	1 913	-	-	2 388	234	7 176
Polokwane	2 288 560	2 288 560	495 653	553 759	112%	127 906	6 435	11 775	3 060	227 226	10 634	166 722
<b>Total</b>	<b>3 733 159</b>	<b>3 733 159</b>	<b>843 974</b>	<b>796 801</b>	<b>94%</b>	<b>232 943</b>	<b>16 351</b>	<b>11 775</b>	<b>3 060</b>	<b>239 950</b>	<b>16 877</b>	<b>275 844</b>
Ba-phalaborwa	469 992	469 992	117 498	69 669	59%	24 151	3 407	-	-	15 411	14 240	12 460
Giyani	272 924	272 924	68 222	45 711	67%	23 635	4 364	-	-	-	4 484	13 227
Lebaba	182 015	182 015	43 779	36 455	83%	14 846	4 238	-	-	3 785	2 072	11 513
Tzaneen	965 233	965 233	222 446	184 701	83%	58 819	4 982	-	3 941	70 852	8 183	37 924
Maruleng	137 671	137 671	34 418	22 504	65%	10 935	2 290	-	-	76	1 273	7 931
Mopani	1 010 278	1 010 278	200 006	166 561	83%	59 061	2 928	-	-	14 076	1 927	88 570
<b>Total</b>	<b>3 038 114</b>	<b>3 038 114</b>	<b>686 369</b>	<b>525 602</b>	<b>77%</b>	<b>191 448</b>	<b>22 209</b>	<b>-</b>	<b>3 941</b>	<b>104 200</b>	<b>32 180</b>	<b>171 625</b>
Elias Motsoaledi	340 431	340 431	70 613	78 466	111%	23 677	4 390	(2)	176	18 429	12 540	19 254
Ephraim Mogale	305 416	305 416	73 805	19 565	27%	7 678	1 599	-	-	3 031	-	7 257
Fetakgomo	102 347	102 347	21 946	18 686	85%	9 324	2 142	-	-	-	223	6 998
Greater Tlhabane	528 522	528 522	132 130	52 295	40%	23 807	4 560	-	25	-	5 038	18 866
Makhuduthamaga	228 615	228 615	55 724	27 869	50%	8 727	2 934	-	-	-	4 276	11 932
Sekhukhune District	707 526	707 526	172 234	80 685	47%	44 941	2 178	-	404	10 291	6 610	16 261
<b>Total</b>	<b>2 212 856</b>	<b>2 212 856</b>	<b>526 452</b>	<b>277 566</b>	<b>53%</b>	<b>118 154</b>	<b>17 803</b>	<b>(2)</b>	<b>605</b>	<b>31 752</b>	<b>28 686</b>	<b>80 569</b>
Makhado	835 129	835 129	158 682	125 430	79%	53 958	5 377	-	-	17 502	-	48 593
Musina	226 035	226 035	50 330	48 358	96%	14 924	669	-	-	17 469	715	14 581
Mutale	90 837	90 837	26 229	11 444	44%	5 140	1 424	-	-	-	1 709	3 171
Thulamela	638 191	638 191	154 795	122 362	79%	48 117	5 944	1 039	-	-	90	67 172
Vhembe	832 925	832 925	227 162	137 210	60%	103 185	924	-	-	-	-	33 101
<b>Total</b>	<b>2 623 117</b>	<b>2 623 117</b>	<b>617 197</b>	<b>444 804</b>	<b>72%</b>	<b>225 324</b>	<b>14 338</b>	<b>1 039</b>	<b>-</b>	<b>34 971</b>	<b>2 513</b>	<b>166 618</b>
Beia-bela	368 226	368 226	78 167	70 949	91%	25 161	1 024	5 513	-	16 790	9 333	13 129
Lephalale	437 351	437 351	116 563	30 622	26%	11 059	629	-	-	10 767	193	7 974
Modimolle	335 739	335 739	69 579	48 594	70%	24 922	1 580	-	-	11 639	1 671	8 782
Mogalakwena	783 558	783 558	195 889	109 165	56%	36 675	3 197	-	2 800	39 246	3 374	23 872
Mookgophong	162 690	162 690	40 672	-	0%	-	-	-	-	-	-	-
Thabazimbi	268 385	268 385	68 664	43 000	63%	24 166	2 205	-	-	7 831	4 501	4 298
Waterberg district	167 008	167 008	39 703	25 817	65%	16 252	1 578	-	3 453	-	-	4 534
<b>Total</b>	<b>2 522 957</b>	<b>2 522 957</b>	<b>609 237</b>	<b>328 147</b>	<b>54%</b>	<b>138 235</b>	<b>10 213</b>	<b>5 513</b>	<b>6 253</b>	<b>86 273</b>	<b>19 071</b>	<b>62 589</b>

Source: NT Local Government Database

Appendix 3

Appendix 3: Capital Source of Finance - M03 September 2015

R thousands	Original Budget	Adjusted Budget	Year To Date Budget	YTD	% of Budget	External Loans	Asset Finance Reserve	Internally Generated funds	Public Contributions /Donations	Transfers & Grants				Leases	Other
										National Grants	Provincial Grants	District Municipality Grants	Other Transfers & Grants		
Aganang	66 913	66 913	20 112	1 865	9%	-	-	-	-	-	1 865	-	-	-	-
Blouberg	56 712	56 712	16 901	6 521	39%	-	-	-	-	-	6 521	-	-	-	-
Capricorn	301 632	301 632	24 632	34 385	140%	-	-	-	-	-	34 385	-	-	-	-
Lepelle-Nkumpi	129 612	129 612	34 995	5 304	15%	-	-	2 134	-	-	3 170	-	-	-	-
Molemole	49 277	49 277	21 216	2 420	11%	-	-	1 223	-	-	-	-	-	-	1 196
Polokwane	580 121	580 121	52 946	18 343	35%	-	-	4 652	-	-	13 690	-	-	-	-
<b>Total</b>	<b>1 184 267</b>	<b>1 184 267</b>	<b>170 801</b>	<b>68 837</b>	<b>40%</b>	-	-	<b>8 009</b>	-	-	<b>59 631</b>	-	-	-	<b>1 196</b>
Ba-phalaborwa	53 792	53 792	13 448	12 677	94%	-	-	242	-	-	12 436	-	-	-	-
Giyani	135 858	135 858	33 963	27 821	82%	-	-	11 685	-	-	16 136	-	-	-	-
Leleba	169 051	169 051	19 963	36 652	184%	-	-	22 986	-	-	13 666	-	-	-	-
Tzaneen	144 684	144 684	14 618	18 081	124%	-	-	2 178	-	-	15 903	-	-	-	-
Maruleng	64 862	64 862	19 890	12 407	62%	-	-	1 463	-	-	10 943	-	-	-	-
Mopani	528 256	528 256	-	20 233	0%	-	-	8	-	-	20 225	-	-	-	-
<b>Total</b>	<b>1 096 502</b>	<b>1 096 502</b>	<b>101 882</b>	<b>127 871</b>	<b>126%</b>	-	-	<b>38 562</b>	-	-	<b>89 309</b>	-	-	-	-
Elias Moseledi	99 981	99 981	32 935	5 681	17%	-	-	1 868	-	-	3 814	-	-	-	-
Ephraim Mogale	70 815	70 815	20 985	16 932	81%	-	-	9 305	-	-	7 626	-	-	-	-
Feekgomo	26 521	26 521	1 930	3 248	168%	-	-	8	6	-	3 234	-	-	-	-
Greater Tubatse	-	-	-	2 910	0%	-	-	-	-	-	2 910	-	-	-	-
Makhuduthamaga	134 040	134 040	49 825	44 629	90%	-	-	-	-	-	44 629	-	-	-	-
Sekhukhune	1 077 466	1 077 466	271 616	10 174	4%	-	-	-	-	-	10 174	-	-	-	-
<b>Total</b>	<b>1 408 823</b>	<b>1 408 823</b>	<b>377 292</b>	<b>83 575</b>	<b>22%</b>	-	-	<b>11 181</b>	<b>6</b>	-	<b>72 388</b>	-	-	-	-
Makhado	163 938	163 938	-	25 988	0%	-	-	3 973	-	-	22 016	-	-	-	-
Musina	29 293	29 293	4 613	399	9%	-	-	-	-	-	399	-	-	-	-
Mutale	32 077	32 077	13 892	14 476	104%	-	-	1 352	-	-	13 123	-	-	-	-
Thulamela	312 420	312 420	-	43 622	0%	-	-	3 739	-	-	39 883	-	-	-	-
Vhembe	839 574	839 574	174 677	29 315	17%	-	-	-	-	-	29 315	-	-	-	-
<b>Total</b>	<b>1 377 302</b>	<b>1 377 302</b>	<b>193 182</b>	<b>113 800</b>	<b>59%</b>	-	-	<b>9 064</b>	-	-	<b>104 736</b>	-	-	-	-
Beia-bela	53 183	53 183	23 068	9 007	39%	-	-	768	-	-	8 239	-	-	-	-
Lephalale	75 904	75 904	15 111	18 826	125%	-	-	4 349	-	-	14 477	-	-	-	-
Modimolle	31 936	31 936	11 474	2 567	22%	-	-	-	-	-	2 567	-	-	-	-
Mogalakwena	409 889	409 889	102 472	122 079	119%	-	-	1 331	-	-	120 748	-	-	-	-
Mookgophong	16 156	16 156	-	2 914	0%	-	-	740	-	-	2 174	-	-	-	-
Thabazimbi	59 838	59 838	25 762	-	0%	-	-	-	-	-	-	-	-	-	-
Waterberg district	-	-	-	-	0%	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>646 906</b>	<b>646 906</b>	<b>177 887</b>	<b>155 392</b>	<b>87%</b>	-	-	<b>7 188</b>	-	-	<b>148 204</b>	-	-	-	-

Source: NT Local Government Database

## Appendix 4

Appendix 4: Capital Expenditure - M03 September 2015

R thousands	Original Budget	Adjusted Budget	Year To Date Budget	YTD Actual	% of Budget	Water & Sanitation	Electricity	Housing	Roads, Pavements, bridges & storm water	Other
Aganang	66 913	66 913	15 957	1 865	12%	-	-	-	642	1 223
Blouberg	56 712	56 712	14 908	6 521	44%	-	-	-	6 521	-
Capricorn	301 632	301 632	24 632	34 385	140%	33 325	-	-	-	1 059
Lepelle-Nkumpi	129 612	129 612	34 995	5 304	15%	-	-	-	4 077	1 227
Molemole	49 277	49 277	20 326	2 420	12%	-	-	-	2 279	140
Polokwane	580 121	580 121	52 946	18 343	35%	10 945	570	-	2 585	4 242
<b>Total</b>	<b>1 037 293</b>	<b>1 527 511</b>	<b>163 764</b>	<b>68 837</b>	<b>42%</b>	<b>44 271</b>	<b>570</b>	<b>-</b>	<b>16 104</b>	<b>7 892</b>
Ba-phalaborwa	53 792	53 792	13 448	12 677	94%	-	-	-	12 642	36
Giyani	135 858	135 858	34 075	27 821	82%	1 310	5 340	-	14 952	6 220
Letaba	169 051	169 051	19 643	36 652	187%	-	-	-	31 692	4 960
Tzaneen	144 684	144 684	14 618	18 081	124%	-	1 512	-	16 570	-
Maruleng	64 862	64 862	21 205	12 407	59%	-	-	-	7 477	4 930
Mopani	528 256	528 256	14 635	20 233	138%	20 225	-	-	-	8
<b>Total</b>	<b>1 223 557</b>	<b>1 383 614</b>	<b>117 624</b>	<b>127 871</b>	<b>109%</b>	<b>21 534</b>	<b>6 851</b>	<b>-</b>	<b>83 332</b>	<b>16 154</b>
Elias Mokoaledi	99 981	99 981	32 935	5 681	17%	-	1 442	-	4 035	204
Ephraim Mogale	70 815	70 815	19 150	16 932	88%	-	-	-	9 417	7 515
Fetakgomo	26 521	26 521	2 301	3 248	141%	-	-	-	-	3 248
Greater Tubatse	-	-	33 078	2 910	9%	-	-	-	2 666	244
Makhuduthamaga	134 040	134 040	49 825	44 629	90%	-	-	-	42 875	1 754
Sekhukhune District	957 752	678 432	268 204	10 174	4%	10 174	-	-	-	-
<b>Total</b>	<b>1 484 425</b>	<b>1 206 698</b>	<b>405 493</b>	<b>83 575</b>	<b>21%</b>	<b>10 174</b>	<b>1 442</b>	<b>-</b>	<b>58 993</b>	<b>12 966</b>
Makhado	163 938	163 938	42 677	25 988	61%	-	5 958	-	18 658	1 373
Musina	29 293	29 293	4 956	399	8%	-	-	-	-	399
Mutale	32 077	32 077	9 630	14 476	150%	-	-	-	14 476	-
Thulamela	312 420	312 420	176 760	43 622	25%	-	-	1 087	41 547	988
Vhembe District	839 574	839 574	232 566	29 315	13%	28 716	-	-	-	599
<b>DC 18 Total</b>	<b>1 252 319</b>	<b>1 266 872</b>	<b>466 589</b>	<b>113 800</b>	<b>24%</b>	<b>28 716</b>	<b>5 958</b>	<b>1 087</b>	<b>74 680</b>	<b>3 359</b>
Bela-bela	53 183	53 183	34 461	9 007	26%	-	170	-	2 469	6 368
Lephalale	75 904	75 904	15 111	18 826	125%	9 961	3	-	8 663	200
Modimolle	31 936	31 936	11 474	2 567	22%	1 537	814	-	213	2
Mogalakwena	409 889	409 889	102 472	122 079	119%	111 304	1 083	-	3 408	6 284
Mookgophong	16 156	16 156	5 331	2 914	55%	311	-	-	937	1 666
Thabazimbi	59 838	59 838	14 277	-	0%	-	-	-	-	-
Waterberg district	-	-	0	-	0%	-	-	-	-	-
<b>DC 18 Total</b>	<b>704 556</b>	<b>642 496</b>	<b>183 126</b>	<b>155 392</b>	<b>85%</b>	<b>123 112</b>	<b>2 070</b>	<b>-</b>	<b>15 691</b>	<b>14 519</b>

Source: NT Local Government Database

Appendix 5

Appendix 5: Cash Flow - M03 September 2015

R '000	Property Rates	Service Charges						Transfers Operational & Capital	Other Receipts	Total Cash Receipts by Source	Employee Related Cost	Councillor Remuneration	Bulk Purchases		Contracted Services	Other	Total Cash Payments by Type	Net Increase/(Decrease) in Cash Held	Cash/Cash equivalents at year begin	Cash/Cash equivalents monthly/year end
		Electricity	Water	Sanitation	Refuse removal	Other	Bulk Electricity						Bulk Water							
Aganang	-	-	-	-	-	-	807	807	3 634	991	-	-	-	-	8 645	13 270	-12 463	-	-12 463	
Blouberg	358	1 844	-	59	-	76 375	1 272	81 908	6 932	1 013	2 385	-	-	10 201	20 531	61 378	61 378	238 328	187 547	
Capricorn	-	-	8 862	-	768	-	3 347	12 977	20 712	935	4 303	-	-	35 528	63 758	-50 781	-	192 819	177 976	
Lepelle-Nkumpi	366	-	-	-	-	-	2 364	2 730	6 695	1 325	-	-	-	151	17 574	-14 843	-	37 347	27 695	
Molenele	68	441	-	13	-	-	356	878	5 368	638	1 624	-	-	468	10 530	-9 652	-	292 836	233 818	
Potokwane	22 863	55 448	16 110	4 737	3 508	22 477	65 697	190 843	42 944	1 869	83 823	127	-	3 906	249 860	-59 018	-	761 330	675 950	
<b>Total</b>	<b>23 655</b>	<b>57 733</b>	<b>24 972</b>	<b>4 609</b>	<b>3 508</b>	<b>101 620</b>	<b>73 843</b>	<b>290 143</b>	<b>86 285</b>	<b>6 771</b>	<b>87 832</b>	<b>4 430</b>	<b>6 805</b>	<b>183 400</b>	<b>375 523</b>	<b>-85 380</b>	<b>761 330</b>	<b>675 950</b>		
Be-phalaborwa	3 694	3 736	4 329	477	594	2 800	2 102	17 732	8 593	1 137	5 000	-	1 462	857	17 049	684	1 852	2 536		
Gyani	500	-	-	108	-	24 046	1 871	26 525	8 311	1 455	-	-	1 582	25 622	36 970	-10 445	150 054	139 609		
Letaba	175	534	-	89	-	-	1 432	2 230	4 893	1 413	1 733	-	1 212	15 185	24 436	-22 207	94 519	72 312		
Tzaneen	4 164	34 515	1 621	448	1 757	2 952	25 795	71 339	24 717	1 810	35 003	355	4 813	25 705	92 403	-21 063	27 977	6 914		
Maruleng	3	-	-	-	-	-	3	3	4	1	-	-	1	9	15	-11	42 184	42 173		
Mopani	-	-	-	-	-	1 618	788	2 414	20 767	975	-	18 664	1 430	33 795	75 631	-73 216	7 855	-65 361		
<b>Total</b>	<b>8 536</b>	<b>38 785</b>	<b>5 950</b>	<b>54 313</b>	<b>1 042</b>	<b>31 416</b>	<b>31 988</b>	<b>172 125</b>	<b>67 285</b>	<b>6 791</b>	<b>41 736</b>	<b>19 019</b>	<b>10 500</b>	<b>101 173</b>	<b>246 504</b>	<b>-74 379</b>	<b>324 441</b>	<b>250 062</b>		
Elias Mtshele	1 454	8 581	-	277	-	6 080	854	17 246	8 432	1 538	5 452	-	(1 525)	7 970	21 867	-4 621	24 567	19 946		
Ephraim Mogale	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Felaigomo	804	-	-	289	-	-	271	1 364	3 118	712	-	-	223	5 996	10 049	-8 685	66 251	57 566		
Greater Tubatse	6 461	(342)	-	807	-	20 000	1 406	28 332	8 138	1 520	-	-	2 001	14 587	26 246	2 085	-	2 085		
Makhudutharrega	1 705	-	-	-	-	-	14 643	16 348	4 444	1 454	-	-	1 162	26 070	33 130	-16 780	-	-16 780		
Sekhukhune District	-	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
<b>Total</b>	<b>10 424</b>	<b>8 239</b>	<b>-</b>	<b>1 373</b>	<b>-</b>	<b>26 080</b>	<b>17 174</b>	<b>63 290</b>	<b>24 132</b>	<b>5 224</b>	<b>5 452</b>	<b>-</b>	<b>1 661</b>	<b>54 623</b>	<b>91 292</b>	<b>-28 002</b>	<b>90 818</b>	<b>62 816</b>		
Makhado	3 808	24 576	-	763	-	4 000	3 762	36 909	19 802	1 786	8 193	-	-	29 305	59 086	(22 177)	46 996	24 819		
Musina	1 090	6 616	-	992	-	-	3 425	12 123	7 354	478	5 826	-	549	2 950	17 157	(5 034)	773	(4 261)		
Mutile	74	-	-	40	-	-	359	473	5 352	674	-	-	1 075	8 008	15 109	(14 636)	-	(14 636)		
Thulamela	1 601	-	-	374	-	16 000	6 608	25 363	19 123	2 007	-	-	30	16 336	37 496	(12 134)	313 267	301 133		
Vhembe	-	-	5 474	-	-	-	2 815	8 289	35 425	926	-	-	-	15 128	51 479	(43 190)	238 936	195 746		
<b>Total</b>	<b>6 573</b>	<b>31 192</b>	<b>5 474</b>	<b>2 169</b>	<b>780</b>	<b>20 000</b>	<b>16 969</b>	<b>83 157</b>	<b>87 056</b>	<b>5 871</b>	<b>14 019</b>	<b>-</b>	<b>1 654</b>	<b>71 727</b>	<b>180 327</b>	<b>(97 170)</b>	<b>599 972</b>	<b>502 802</b>		
Bela-bela	4 519	8 445	1 919	847	12	38	3 186	19 568	9 185	340	7 094	-	4 943	10 358	31 320	(11 752)	-	(11 752)		
Lephalale	-	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Modirrolle	1 688	7 529	1 719	620	-	3 000	4 894	19 817	9 519	526	4 126	923	4	4 504	19 602	214	13 503	13 717		
Mogalakwena	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	524 769	524 769	
Mookgophong	1 327	2 534	355	338	-	-	390	4 983	4 696	262	2 801	-	319	3 563	11 641	(6 659)	432	(6 227)		
Thabazimbi	7 403	2 555	1 266	456	-	2 023	5 781	20 253	7 907	651	4 426	-	41	4 957	17 982	2 271	2 935	5 206		
Weberberg district	-	-	-	145	145	1 422	419	1 986	5 838	522	-	-	-	4 090	10 450	(8 463)	115 429	106 966		
<b>Total</b>	<b>14 937</b>	<b>21 063</b>	<b>5 259</b>	<b>1 763</b>	<b>157</b>	<b>6 483</b>	<b>14 670</b>	<b>66 607</b>	<b>37 145</b>	<b>2 301</b>	<b>18 447</b>	<b>923</b>	<b>4 707</b>	<b>27 472</b>	<b>90 995</b>	<b>(24 388)</b>	<b>657 068</b>	<b>632 680</b>		

Sources: NT Local Government Database

Appendix 6

Appendix 6: Debtors Age Analysis - M03 September 2015

R '000	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total
	Total	%	Total	%	Total	%	Total	%	
Aganang	-	0%	-	0%	-	0%	-	0%	-
Blouberg	606	0%	21 858	95%	552	2%	-	0%	23 016
Capricorn	7 465	10%	-	0%	26 876	37%	38 976	53%	73 317
Lepelle-Nkumpi	3 194	2%	2 747	2%	3 767	3%	122 798	93%	132 506
Molemole	1 680	2%	1 447	2%	1 438	2%	68 711	94%	73 276
Polokwane	7 534	1%	37 158	6%	28 368	4%	562 420	89%	635 480
<b>Total</b>	<b>20 479</b>	<b>2%</b>	<b>63 210</b>	<b>7%</b>	<b>61 001</b>	<b>7%</b>	<b>792 905</b>	<b>85%</b>	<b>937 595</b>
Ba-phalaborwa	18 687	4%	12 905	3%	11 588	3%	410 732	90%	453 912
Giyani	3 872	4%	(44)	0%	3 488	4%	91 131	93%	98 447
Letaba	-	0%	-	0%	-	0%	-	0%	-
Tzaneen	-	0%	-	0%	-	0%	-	0%	-
Maruleng	2 800	9%	2 071	7%	1 723	6%	24 207	79%	30 801
Mopani	-	0%	-	0%	-	0%	-	0%	-
<b>Total</b>	<b>25 359</b>	<b>4%</b>	<b>14 932</b>	<b>3%</b>	<b>16 799</b>	<b>3%</b>	<b>526 070</b>	<b>90%</b>	<b>583 160</b>
Elias Motsoaledi	8 433	18%	4 222	9%	2 654	6%	32 674	68%	47 983
Ephraim Mogale	-	0%	-	0%	-	0%	-	0%	-
Fetakgomo	1 094	3%	1 082	3%	1 083	3%	28 071	90%	31 330
Greater Tubatse	-	0%	-	0%	-	0%	-	0%	-
Makhuduthamaga	-	0%	-	0%	-	0%	-	0%	-
Sekhukhune District	-	0%	-	0%	-	0%	-	0%	-
<b>Total</b>	<b>9 527</b>	<b>12%</b>	<b>5 304</b>	<b>7%</b>	<b>3 737</b>	<b>5%</b>	<b>60 745</b>	<b>77%</b>	<b>79 313</b>
Makhado	-	0%	93	0%	25 176	24%	80 301	76%	105 570
Musina	-	0%	-	0%	-	0%	-	0%	-
Mutale	249	4%	246	4%	177	3%	5 663	89%	6 335
Thulamela	15 200	4%	8 294	2%	8 365	2%	320 939	91%	352 798
Vhembe District	5 474	6%	7 757	8%	6 131	6%	75 354	80%	94 716
<b>Total</b>	<b>20 923</b>	<b>4%</b>	<b>16 390</b>	<b>3%</b>	<b>39 849</b>	<b>7%</b>	<b>482 257</b>	<b>86%</b>	<b>559 419</b>
Bela-bela	11 896	11%	4 824	4%	2 878	3%	89 767	82%	109 365
Lephalale	11 133	7%	8 738	6%	6 420	4%	131 956	83%	158 247
Modimolle	16 010	11%	7 195	5%	6 518	5%	110 524	79%	140 247
Mogalakwena	-	0%	-	0%	-	0%	-	0%	-
Mookgophong	-	0%	-	0%	-	0%	-	0%	-
Thabazimbi	58 199	21%	42 341	15%	19 687	7%	161 320	57%	281 547
Waterberg district	11	100%	0	0%	-	0%	-	0%	11
<b>Total</b>	<b>97 249</b>	<b>14%</b>	<b>63 098</b>	<b>9%</b>	<b>35 503</b>	<b>5%</b>	<b>493 567</b>	<b>72%</b>	<b>689 417</b>

Source: NT Local Government Database

## Appendix 7

### Appendix 7: Debtors by Customer Group - M03 September 2015

R '000	Government		Business		Households		Other		Total
	Total	%	Total	%	Total	%	Total	%	
Aganang	-	0%	-	0%	-	0%	-	0%	-
Blouberg	-	0%	-	0%	-	0%	23 016	100%	23 016
Capricorn	-	0%	-	0%	-	0%	73 317	100%	73 317
Lepelle-Nkumpi	26 325	20%	25 748	19%	80 433	61%	0	0%	132 506
Molemole	17 343	24%	2 083	3%	43 433	59%	10 417	14%	73 276
Polokwane	5 893	1%	151 074	24%	415 574	65%	62 939	10%	635 480
<b>Total</b>	<b>49 561</b>	<b>5%</b>	<b>178 905</b>	<b>19%</b>	<b>539 440</b>	<b>58%</b>	<b>169 689</b>	<b>18%</b>	<b>937 595</b>
Ba-phalaborwa	9 839	2%	65 598	14%	369 981	82%	8 494	2%	453 912
Giyani	18 294	19%	15 513	16%	59 848	61%	4 792	5%	98 447
Letaba	0	0%	0	0%	0	0%	-	0%	0
Tzaneen	-	0%	-	0%	-	0%	-	0%	-
Maruleng	1 786	6%	507	2%	14 177	46%	14 331	47%	30 801
Mopani	-	0%	-	0%	-	0%	-	0%	-
<b>Total</b>	<b>29 919</b>	<b>5%</b>	<b>81 618</b>	<b>14%</b>	<b>444 006</b>	<b>76%</b>	<b>27 617</b>	<b>5%</b>	<b>583 160</b>
Elias Motsoaledi	7 360	15%	10 833	23%	18 126	38%	11 664	24%	47 983
Ephraim Mogale	-	0%	-	0%	-	0%	0	0%	0
Fetakgomo	8 433	27%	7 831	25%	15 066	48%	-	0%	31 330
Greater Tubsase	-	0%	-	0%	-	0%	-	0%	-
Makhuduthamaga	-	0%	-	0%	-	0%	-	0%	-
Sekhukhune District	0	0%	0	0%	0	0%	-	0%	0
<b>Total</b>	<b>15 793</b>	<b>20%</b>	<b>18 664</b>	<b>24%</b>	<b>33 192</b>	<b>42%</b>	<b>11 664</b>	<b>15%</b>	<b>79 313</b>
Makhado	-2 650	-3%	27 738	26%	49 543	47%	30 939	29%	105 570
Musina	0	0%	0	0%	-	0%	0	0%	0
Mutale	1 274	20%	2 325	37%	2 736	43%	-	0%	6 335
Thulamela	-	0%	-	0%	-	0%	352 798	100%	352 798
Vhembe District	-	0%	-	0%	-	0%	94 716	100%	94 716
<b>Total</b>	<b>-1 376</b>	<b>0%</b>	<b>30 063</b>	<b>5%</b>	<b>52 279</b>	<b>9%</b>	<b>478 453</b>	<b>86%</b>	<b>559 419</b>
Bela-bela	4 203	4%	29 145	27%	-3 166	-3%	79 183	72%	109 365
Lephalale	5 621	4%	27 157	17%	98 696	62%	26 773	17%	158 247
Modimolle	8 665	6%	12 214	9%	108 269	77%	11 099	8%	140 247
Mogalakwena	0	0%	0	0%	0	0%	-	0%	0
Mookgophong	-	0%	-	0%	-	0%	-	0%	-
Thabazimbi	12 953	5%	42 417	15%	141 510	50%	84 667	30%	281 547
Waterberg district	-	0%	-	0%	-	0%	11	100%	11
<b>Total</b>	<b>31 442</b>	<b>5%</b>	<b>110 933</b>	<b>16%</b>	<b>345 309</b>	<b>50%</b>	<b>201 733</b>	<b>29%</b>	<b>689 417</b>

Source: NT Local Government Database



## Appendix 8

## Appendix 8: Creditors Age Analysis - M03 September 2015

R '000	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total
	Total	%	Total	%	Total	%	Total	%	
Aganang	1 146	100%	-	0%	-	0%	-	0%	1 146
Blouberg	9 475	100%	-	0%	-	0%	-	0%	9 475
Capricorn	22 687	9%	1 210	0%	53 010	21%	179 715	70%	256 622
Lepelle-Nkumpi	-	0%	-	0%	-	0%	-	0%	-
Molemole	181	91%	19	10%	-	0%	-	0%	200
Polokwane	70 384	100%	-	0%	-	0%	-	0%	70 384
<b>Total</b>	<b>103 873</b>	<b>31%</b>	<b>1 229</b>	<b>0%</b>	<b>53 010</b>	<b>16%</b>	<b>179 715</b>	<b>53%</b>	<b>337 827</b>
Ba-Phalaborwa	16 142	70%	6 303	27%	129	1%	612	3%	23 186
Greater Giyani	-	0%	-	0%	-	0%	-	0%	-
Greater Letaba	1 284	100%	-	0%	-	0%	-	0%	1 284
Greater Tzaneen	4 010	66%	347	6%	5	0%	1 739	29%	6 101
Maruleng	31	100%	-	0%	-	0%	-	0%	31
Mopani	-	0%	-	0%	-	0%	-	0%	-
<b>Total</b>	<b>21 467</b>	<b>70%</b>	<b>6 650</b>	<b>22%</b>	<b>134</b>	<b>0%</b>	<b>2 351</b>	<b>8%</b>	<b>30 602</b>
Elias Motsoaledi	-	0%	-	0%	-	0%	-	0%	-
Ephraim Mogale	2 213	100%	-	0%	-	0%	-	0%	2 213
Fetakgomo	1 046	100%	-	0%	-	0%	-	0%	1 046
Greater Tubatse	129	89%	-	0%	16	11%	-	0%	145
Makhuduthamaga	15 610	100%	-	0%	-	0%	-	0%	15 610
Sekhukhune District	-	0%	-	0%	-	0%	-	0%	-
<b>Total</b>	<b>18 998</b>	<b>100%</b>	<b>-</b>	<b>0%</b>	<b>16</b>	<b>0%</b>	<b>-</b>	<b>0%</b>	<b>19 014</b>
Makhado	15	27%	40	73%	-	0%	-	0%	55
Musina	15 971	19%	16 933	20%	3 507	4%	47 909	57%	84 320
Mutale	409	59%	1	0%	6	1%	272	40%	688
Thulamela	2 308	100%	-	0%	-	0%	-	0%	2 308
Vhembe District	665	5%	3 453	24%	30	0%	10 494	72%	14 642
<b>Total</b>	<b>19 368</b>	<b>19%</b>	<b>20 427</b>	<b>20%</b>	<b>3 543</b>	<b>3%</b>	<b>58 675</b>	<b>58%</b>	<b>102 013</b>
Bela-bela	1 866	72%	737	28%	-	0%	-	0%	2 603
Lephalale	-	0%	-	0%	-	0%	-	0%	-
Modimolle	21 745	91%	1 815	8%	428	2%	-26	0%	23 962
Mogalakwena	131 582	100%	-	0%	-	0%	-	0%	131 582
Mookgophong	6 029	9%	8 234	13%	19 189	30%	30 166	47%	63 618
Thabazimbi	8 091	4%	8 145	4%	4 917	2%	202 960	91%	224 113
Waterberg district	317	100%	-	0%	-	0%	-	0%	317
<b>Total</b>	<b>169 630</b>	<b>38%</b>	<b>18 931</b>	<b>4%</b>	<b>24 534</b>	<b>5%</b>	<b>233 100</b>	<b>52%</b>	<b>446 195</b>

Source: NT Local Government Database

Appendix 9

Appendix 9: Creditors by Customer Group - M03 September 2015

R '000	Bulk Electricity		Bulk Water		PAYE deductions		VAT		Pensions/Retirement		Loan Repayments		Trade Creditors		Auditor General		Other		Total
	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	
Aganang	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	1 146	100%	-	0%	-	0%	1 146
Blouberg	2 647	28%	1 224	13%	1 064	11%	1 019	11%	677	7%	592	6%	561	6%	1 206	13%	485	5%	9 475
Capricorn	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	119 258	46%	-	0%	137 363	54%	256 621
Lepelle-Nkumpi	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-
Molemole	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	200	100%	-	0%	-	0%	200
Polokwane	56 510	80%	13 875	20%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	70 385
<b>DC 16 Total</b>	<b>59 157</b>	<b>18%</b>	<b>15 099</b>	<b>4%</b>	<b>1 064</b>	<b>0%</b>	<b>1 019</b>	<b>0%</b>	<b>677</b>	<b>0%</b>	<b>592</b>	<b>0%</b>	<b>121 165</b>	<b>36%</b>	<b>1 206</b>	<b>0%</b>	<b>137 848</b>	<b>41%</b>	<b>337 827</b>
Ba-phalaborwa	13 240	57%	-	0%	-	0%	-	0%	-	0%	0	0%	9946	43%	0	0%	0	0%	23 186
Giyani	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-
Letaba	679	53%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	605	47%	1 284
Tzaneen	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	6 101	100%	-	0%	-	0%	6 101
Maruleng	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	31	100%	31
Mopani	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-
<b>Total</b>	<b>13 919</b>	<b>45%</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>0%</b>	<b>16 047</b>	<b>52%</b>	<b>-</b>	<b>0%</b>	<b>636</b>	<b>2%</b>	<b>30 602</b>
Elias Mosealedi	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-
Ephraim Mogale	2 167	98%	22	1%	18	1%	6	0%	-	0%	-	0%	-	0%	-	0%	-	0%	2 213
Feekgomo	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	1 046	100%	-	0%	-	0%	1 046
Greater Tubase	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	145	100%	-	0%	-	0%	145
Makhuthamaga	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	15 610	100%	-	0%	-	0%	15 610
Sekhukhune District	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-
<b>Total</b>	<b>2 167</b>	<b>11%</b>	<b>22</b>	<b>0%</b>	<b>18</b>	<b>0%</b>	<b>6</b>	<b>0%</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>0%</b>	<b>16 801</b>	<b>88%</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>0%</b>	<b>19 014</b>
Makhado	55	100%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	55
Musina	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	84 320	100%	-	0%	-	0%	84 320
Mutale	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	688	100%	-	0%	-	0%	688
Thulamela	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	2 308	100%	-	0%	-	0%	2 308
Vhembe	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	14 642	100%	-	0%	-	0%	14 642
<b>Total</b>	<b>55</b>	<b>0%</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>0%</b>	<b>101 958</b>	<b>100%</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>0%</b>	<b>102 013</b>
Beia-bela	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	2 603	100%	-	0%	-	0%	2 603
Lephalale	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-
Modimolle	19 694	82%	2 151	9%	1 239	5%	-	0%	-	0%	-	0%	879	4%	-	0%	-	0%	23 963
Mogalakwena	17 853	14%	3 391	3%	2 335	2%	(3 473)	-3%	-	0%	-	0%	-	0%	297	0%	111 179	84%	131 582
Mookgophong	42 917	67%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	312	0%	20 389	32%	63 618
Thabazimbi	115 986	52%	19 530	9%	2 386	1%	477	0%	-	0%	1 833	1%	83 901	37%	317	100%	-	0%	224 113
Waterberg district	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	317
<b>Total</b>	<b>196 450</b>	<b>44%</b>	<b>25 072</b>	<b>6%</b>	<b>5 960</b>	<b>1%</b>	<b>(2 996)</b>	<b>-1%</b>	<b>-</b>	<b>0%</b>	<b>1 833</b>	<b>0%</b>	<b>87 383</b>	<b>20%</b>	<b>926</b>	<b>0%</b>	<b>131 568</b>	<b>29%</b>	<b>446 196</b>