



**PROVINCIAL TREASURY**

Enq: SE Tema

Ref: 12/1/6

To: All Municipal Managers

Cc: All Chief Financial Officers:

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

**MUNICIPAL FINANCE MANAGEMENT ACT NO. 56 OF 2003: IN-YEAR-MONITORING:  
SECTION 71 (6) REPORTING: JUNE 2017**

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

Attached please find the Limpopo Province section 71(6) consolidated statements and narratives as at 30 June 2017. This report is consolidated into the provincial report and submitted to National Treasury.

Kind regards,

Pratt G CA (SA)  
Head of Department

Date: 18/8/2017



# LIMPOPO

PROVINCIAL GOVERNMENT  
REPUBLIC OF SOUTH AFRICA

## PROVINCIAL TREASURY

**Consolidated MFMA S71 Report (Monthly Budget Statements)  
As at 30 June 2017**

## **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 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 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 scrutinize, verify and sign-off the Appendix B schedules sent to National Treasury.

## 4. PROVINCIAL OVERVIEW

### 4.1. OPERATING REVENUE AND EXPENDITURE

**Table 1: Operating Revenue**

Operating Revenue per District - M12 June 2017													
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	4 291 682	4 291 682	4 291 682	3 979 617	93%	403 327	855 243	322 822	60 246	80 177	8 417	370 455	1 878 930
Mopani	3 136 073	3 162 417	3 022 987	2 205 631	73%	222 497	498 432	156 614	36 432	47 370	3 557	181 001	1 059 730
Sekhukhune	2 216 720	2 216 720	2 216 720	2 020 097	91%	174 021	104 334	34 008	10 226	26 076	418	114 840	1 556 175
Vhembe	2 781 224	2 781 224	2 752 456	2 245 761	82%	117 301	206 097	23 822	-	124 063	19 811	157 565	1 597 102
Waterberg	2 535 461	2 535 461	2 535 461	2 017 259	80%	214 814	517 289	135 072	76 260	50 820	1 262	167 714	854 026
<b>Total Operating Revenue</b>	<b>14 961 159</b>	<b>14 987 503</b>	<b>14 819 306</b>	<b>12 468 364</b>	<b>84%</b>	<b>1 131 959</b>	<b>2 181 395</b>	<b>672 338</b>	<b>183 164</b>	<b>328 505</b>	<b>33 465</b>	<b>991 575</b>	<b>6 945 963</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 - M12 June 2017												
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	4 028 215	4 028 215	4 028 215	3 870 987	96%	1 074 975	83 106	50 108	241 235	840 517	244 694	1 336 352
Mopani	3 229 138	3 162 417	3 022 987	3 010 349	100%	1 150 712	94 514	-	322 083	428 962	230 411	783 666
Sekhukhune	1 751 070	2 201 232	2 201 231	1 812 481	82%	570 447	80 097	47 775	103 091	226 714	188 845	595 511
Vhembe	2 722 284	2 722 284	2 722 285	1 653 459	61%	876 389	71 892	-	21 262	136 978	32 662	514 275
Waterberg	2 681 225	2 681 225	2 329 314	1 935 216	83%	657 131	49 463	59 956	32 468	523 170	103 517	509 511
<b>Total Operating Expenditure</b>	<b>14 411 932</b>	<b>14 795 373</b>	<b>14 304 032</b>	<b>12 282 492</b>	<b>86%</b>	<b>4 329 655</b>	<b>379 073</b>	<b>157 839</b>	<b>720 139</b>	<b>2 156 340</b>	<b>800 129</b>	<b>3 739 316</b>

Source: NT Local Government Database

- Municipalities slightly adjusted operating revenue budget with less than a percentage but predicted to spend slightly lower than the adjusted budget.

- 56 percent of revenue is generated through transfers and grants from the National Government

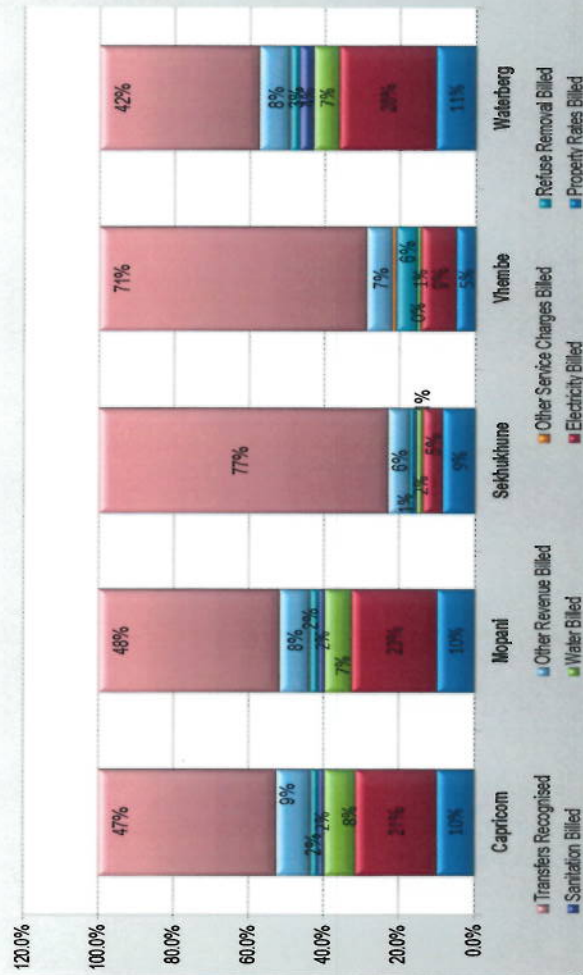
- Mopani and Vhembe district are major contributor to low percentage of revenue raised mainly due to incomplete accounting of water transactions in the in-year reports

- Generally, low percentage on the operating revenue and expenditure is a result of inaccurate reporting.

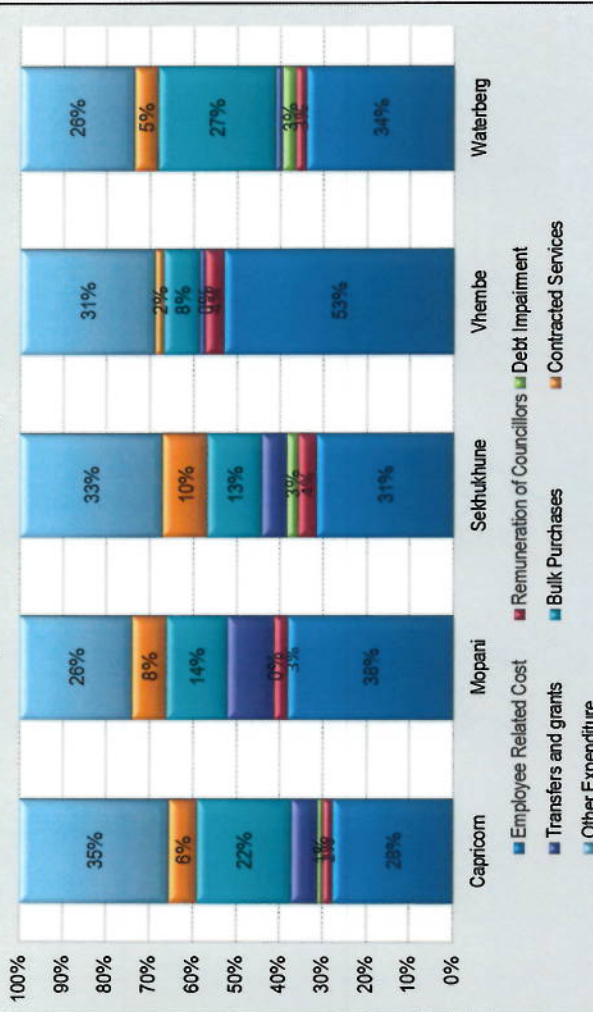
- Newly established municipalities, i.e. LIM 476, Modimolle-Mokgoophong and Lim345 performed below 80 percent



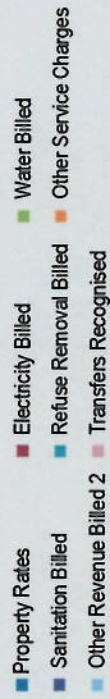
Breakdown of Revenue by District per Source - June 2017



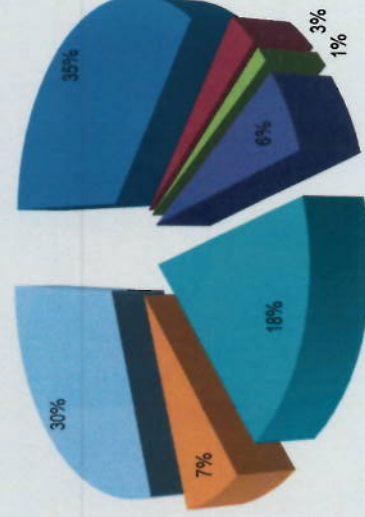
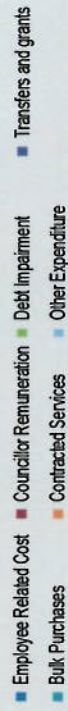
Breakdown of Expenditure by District per Source - June 2017



Revenue per Income Group - June 2017



Expenditure per Item - June 2017



## 4.2. CAPITAL SOURCE OF FINANCE AND EXPENDITURE

**Table 3: Capital Source of Finance**

Capital Sources of Finance per District - M12 June 2017

R '000	Original Budget	Adjusted Budget	YTD Budget	YTD Actual	%	External Loans	Asset Finance Reserve	Internally Generated funds	Transfers & Grants				Borrowing	Other
									Public Contributions/Donations	National Grants	Provincial Grants	District Municipality Grants		
Capricorn	1 834 218	1 865 053	1 661 383	1 215 534	73%	-	-	212 796	911 199	-	-	-	91 539	-
Mopani	966 882	966 882	935 685	1 099 220	117%	-	-	148 087	872 912	68 796	-	-	9 425	-
Sekhukhune	1 246 047	1 246 047	1 206 047	667 983	55%	-	-	38 695	620 345	-	-	-	-	-
Vhembe	1 209 243	1 209 243	1 101 873	630 717	57%	-	-	75 274	469 337	17 683	-	-	-	-
Waterberg	730 303	749 065	730 304	669 310	92%	-	-	122 949	540 837	-	5 524	-	-	-
<b>Total</b>	<b>5 986 694</b>	<b>6 036 290</b>	<b>5 635 292</b>	<b>4 282 763</b>	<b>76%</b>	<b>-</b>	<b>-</b>	<b>597 801</b>	<b>3 414 629</b>	<b>86 479</b>	<b>5 524</b>	<b>-</b>	<b>100 964</b>	<b>-</b>

Source: NT Local Government Database

**Table 4: Capital Expenditure**

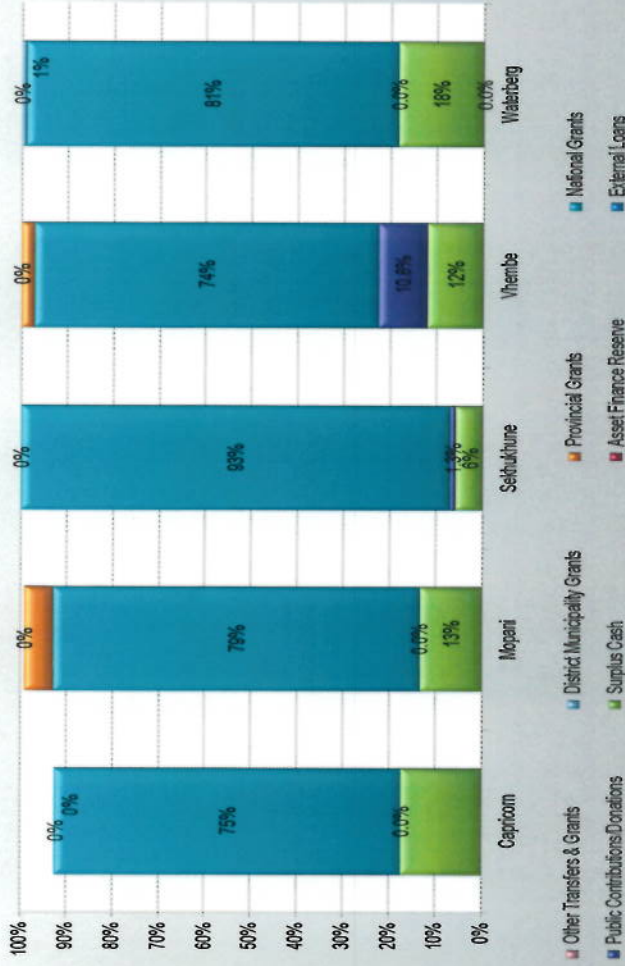
Capital Expenditure per District - M12 June 2017

R '000	Original Budget	Adjusted Budget	YTD Budget	YTD Actual	%	Water & Sanitation	Electricity	Housing	Roads, Etc.	Other
Mopani	1 048 352	1 116 308	1 022 985	1 105 962	108%	644 378	41 784	-	279 366	140 434
Sekhukhune	1 256 886	1 300 079	1 251 354	667 983	53%	250 458	10 147	-	338 934	68 444
Vhembe	1 209 243	1 226 874	1 110 533	631 782	57%	336 679	23 683	1 065	222 508	47 848
Waterberg	730 303	749 065	730 304	669 310	92%	457 669	49 571	-	99 644	62 426
<b>Total</b>	<b>5 906 168</b>	<b>6 099 338</b>	<b>5 776 559</b>	<b>4 290 571</b>	<b>74%</b>	<b>2 380 434</b>	<b>157 946</b>	<b>1 065</b>	<b>1 279 129</b>	<b>471 996</b>

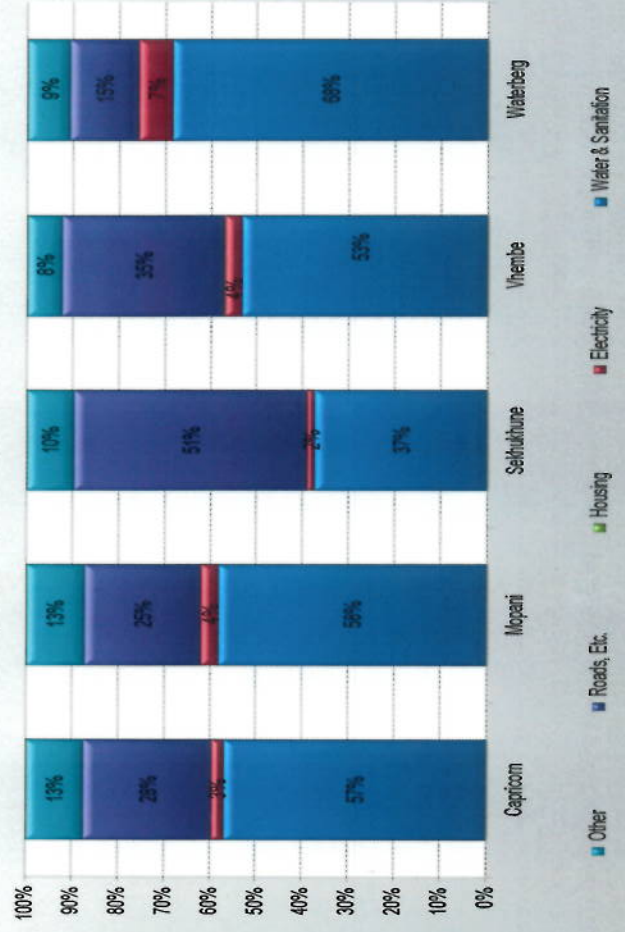
- 80 percent of the capital funding is sourced from National Government.
- Municipalities are generally unable to internally generate funds for infrastructure projects.
- 55 percent of the funding was used for water and sanitation infrastructure.
- Sekhukhune and Vhembe districts average percentage on capital spending are below 70 percent, posing a high risk of loss of funds.



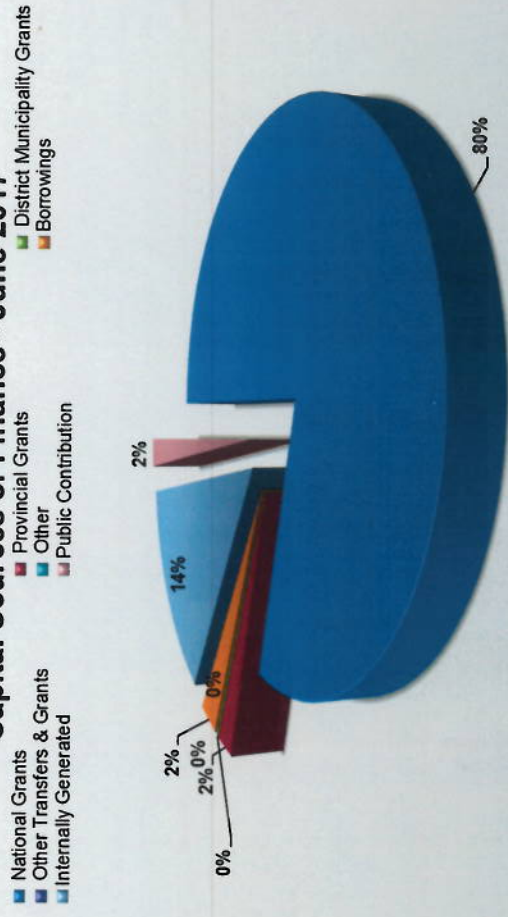
Breakdown of Capital Sources by District per Source - June 2017



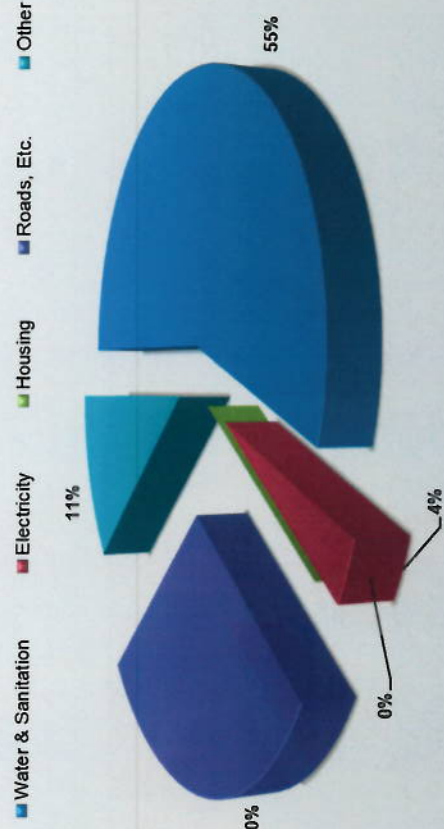
Breakdown of Capital Expenditure by District per Source June 2017



Capital Sources of Finance - June 2017



Capital Expenditure per Item - June 2017



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

**Comparatives: Capital vs Operating Spending - June 2017**



- It is expected municipalities spend at least 90 percent of the projections at year end.
- Mopani and Waterberg districts spent a district average of above 90 percent.
- Sekhukhune and Vhembe districts spent far more on the operational budget compared to the Capital budget.



#### 4.4. CASH FLOW STATEMENT

Table 5: Cash Receipts and Payments

CashFlow - M12 June 2017

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	300 833	848 101	279 933	45 704	59 740	1 910	2 974 737	1 374 088	5 885 046	1 209 472	87 508	796 417	85 188	203 322	3 490 106	5 872 013	13 033	5 888 980	5 872 013
Mopani	165 628	551 635	79 862	13 479	40 691	2 725	2 165 798	214 111	3 233 929	924 116	94 693	414 657	157 456	171 045	1 831 536	3 593 503	-359 574	3 953 077	3 593 503
Sekhukhune	93 166	109 202	84 276	12 563	10 037	3 832	1 257 900	156 124	1 727 100	965 009	90 037	117 463	102 867	205 918	1 413 636	2 894 930	-1 167 830	4 062 760	2 894 930
Vhembe	102 359	393 286	26 155	-	23 190	13 068	2 358 789	325 281	3 242 128	894 739	82 201	196 108	1	37 181	1 446 713	2 656 943	585 185	2 071 758	2 656 943
Waterberg	379 576	461 243	101 502	64 665	29 085	1 885	926 676	363 139	2 327 771	771 712	58 124	489 546	73 036	114 158	1 355 649	2 862 225	-534 454	3 396 679	2 862 225
<b>Total</b>	<b>1 041 562</b>	<b>2 363 467</b>	<b>571 728</b>	<b>136 411</b>	<b>162 743</b>	<b>23 420</b>	<b>9 683 900</b>	<b>2 432 743</b>	<b>16 415 974</b>	<b>4 765 048</b>	<b>412 563</b>	<b>2 014 191</b>	<b>418 548</b>	<b>731 624</b>	<b>9 537 640</b>	<b>17 879 614</b>	<b>-1 463 640</b>	<b>19 343 254</b>	<b>17 879 614</b>

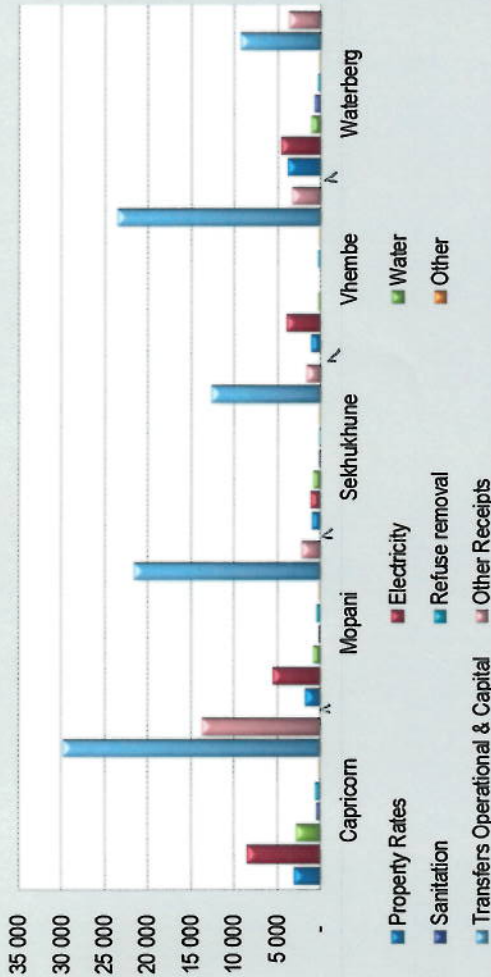
Source: NT Local Government Database

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

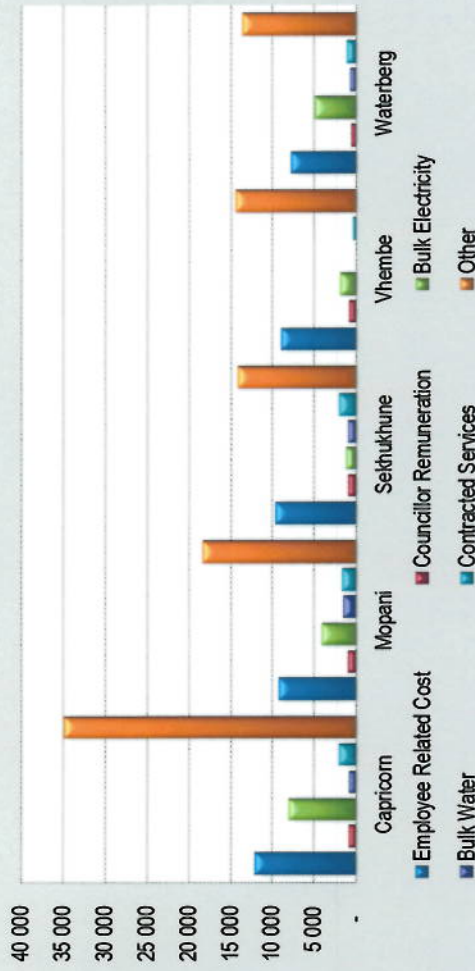
- Municipalities are generally dependent on Grants; which forms 59 percent of the total receipts in the province.
- Property rates constitute 6 per cent on the total receipts; with the Sekhukhune District as the lowest collector of Property rates.
- Electricity revenue collected is 14 percent of total receipts. This amount is slightly less than the electricity revenue raised on Table 1.
- Other payments include payments made for the capital projects.



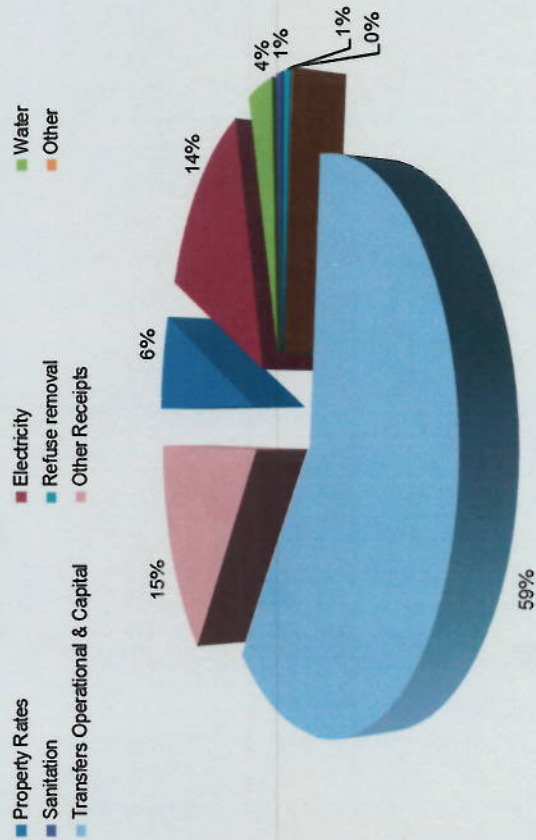
**Cash Receipts per district by Source- June 2017**



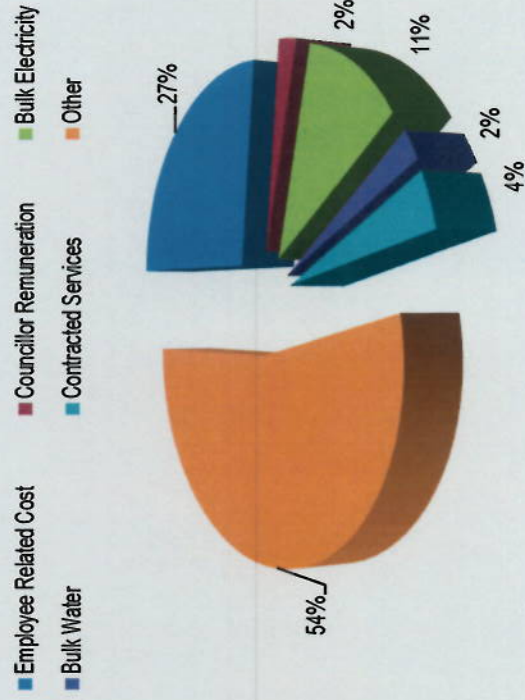
**Cash Payments per District by item**



**Provincial Cash Receipts - June 2017**



**Provincial Cash Payments - June 2017**



#### 4.5. DEBTORS AGE ANALYSIS

Table 6: Debtors 'Age Analysis

Debtor Age Analysis - M12 June 2017

R '000	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total
	Total	%	Total	%	Total	%	Total	%	
Capricorn	39 684	3%	38 622	3%	36 802	3%	1 130 705	91%	1 245 813
Mopani	23 129	3%	19 216	2%	17 561	2%	844 587	93%	904 493
Sekhukhune	39 812	5%	22 171	3%	17 070	2%	734 400	90%	813 453
Vhembe	17 255	5%	6 998	2%	6 920	2%	336 503	92%	367 676
Waterberg	117 950	8%	51 818	3%	41 604	3%	1 298 815	86%	1 510 187
<b>Total</b>	<b>237 830</b>	<b>5%</b>	<b>138 825</b>	<b>3%</b>	<b>119 957</b>	<b>2%</b>	<b>4 345 010</b>	<b>90%</b>	<b>4 841 622</b>

Source: NT Local Government Database

Table 7: Debtors per Customer Group

Debtors by Customer Group - M12 June 2017

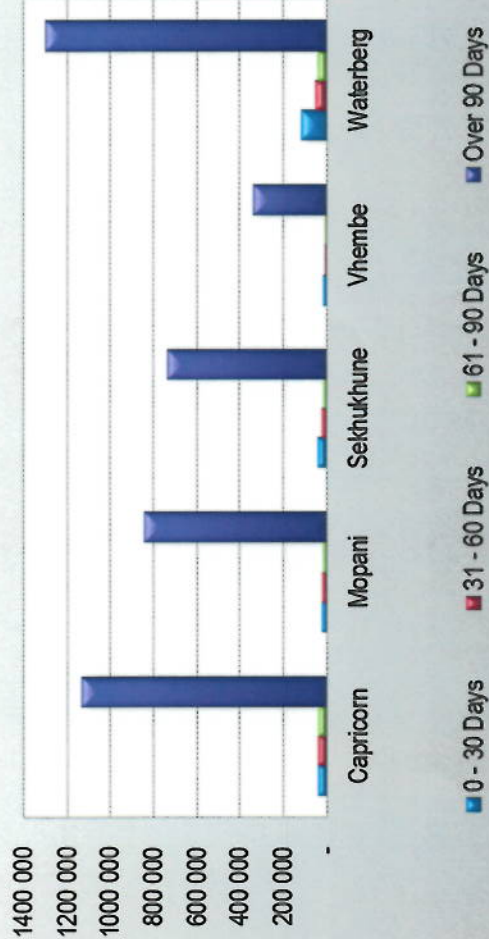
R '000	Government		Business		Household		Other		Total
	Total	%	Total	%	Total	%	Total	%	
Capricorn	62 356	5%	129 740	10%	764 385	61%	289 332	23%	1 245 813
Mopani	82 429	9%	116 074	13%	658 791	73%	47 199	5%	904 493
Sekhukhune	371 670	46%	112 367	14%	190 291	23%	139 125	17%	813 453
Vhembe	-	0%	-	0%	-	0%	367 676	100%	367 676
Waterberg	110 052	7%	206 732	14%	1 072 456	71%	120 947	8%	1 510 187
<b>Total</b>	<b>626 507</b>	<b>13%</b>	<b>564 913</b>	<b>12%</b>	<b>2 685 923</b>	<b>55%</b>	<b>964 279</b>	<b>20%</b>	<b>4 841 622</b>

Source: NT Local Government Database

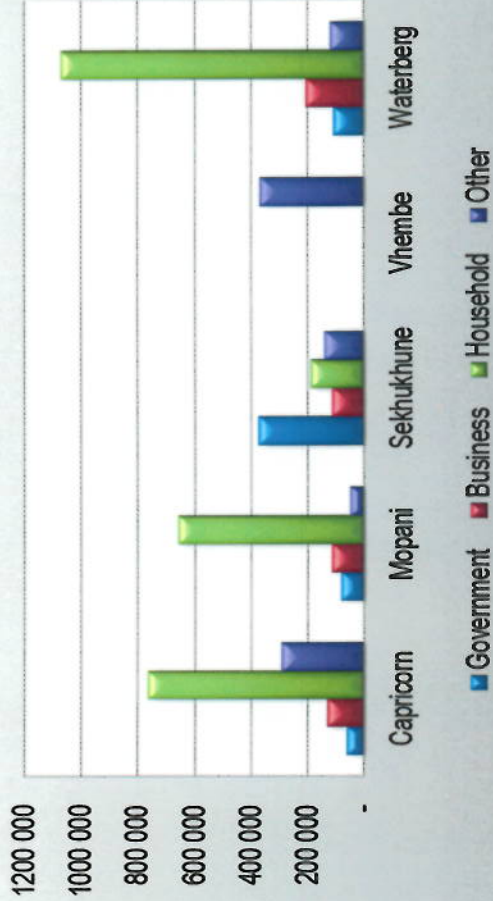
- Only 5 percent of debtors are within 30 days outstanding. 90 Percent of debtors are over 90 days which includes debtors that are over one year overdue.
- Households are the major contributor of outstanding debtors at 55 percent, followed by other debtors at 20 percent



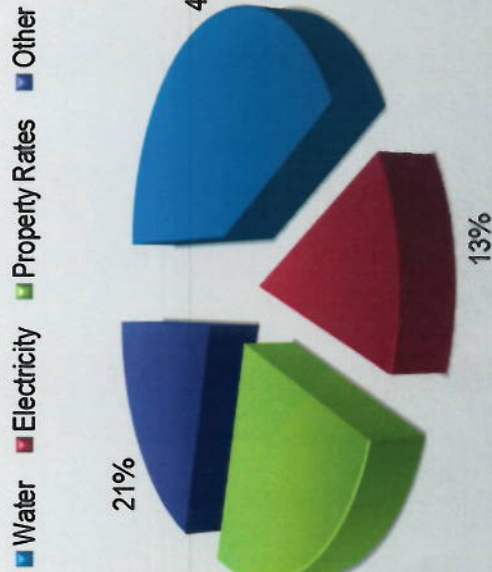
### Debtors Age Analysis per District - June 2017



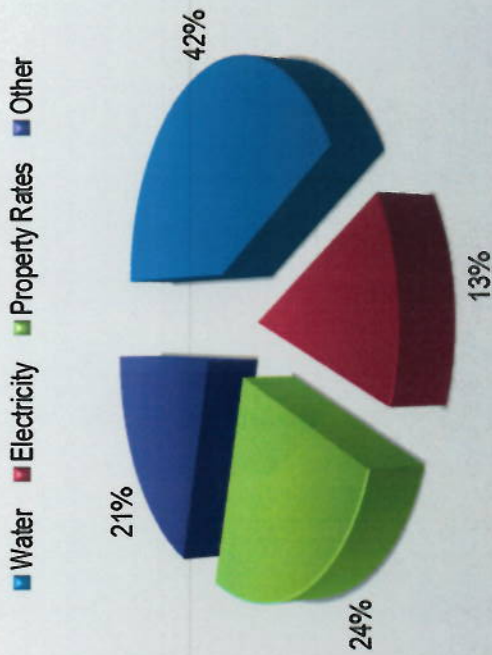
### Debtors by Customer Group - June 2017



### Debtors per Income Source



### Debtors per Income Source





#### 4.6. CREDITORS' AGE ANALYSIS

Table 8: Creditors Age Analysis

Creditor Age Analysis - M12 June 2017

R' 000	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total
	Total	%	Total	%	Total	%	Total	%	
Capricorn	240 776	51%	745	0%	7 616	2%	226 803	48%	475 940
Mopani	43 136	7%	19 112	3%	14 732	2%	524 148	87%	601 128
Sekhukhune	24 970	97%	114	0%	209	1%	456	2%	25 749
Vhembe	44 013	24%	2 996	2%	18 378	10%	120 700	65%	186 087
Waterberg	129 074	18%	37 939	5%	76 365	10%	484 612	67%	727 990
<b>Total</b>	<b>481 969</b>	<b>24%</b>	<b>60 906</b>	<b>3%</b>	<b>117 300</b>	<b>6%</b>	<b>1 356 719</b>	<b>67%</b>	<b>2 016 894</b>

Source: NT Local Government Database

- MFMA section 65(e) stipulates that creditors owed by municipality should be paid within 30 days after receiving the invoice or statements; however based on creditors' age analysis municipalities are unable to adhere to this requirement.

Table 9: Creditors by Supplier/Service Group

Creditors by Customer Group - M12 June 2017

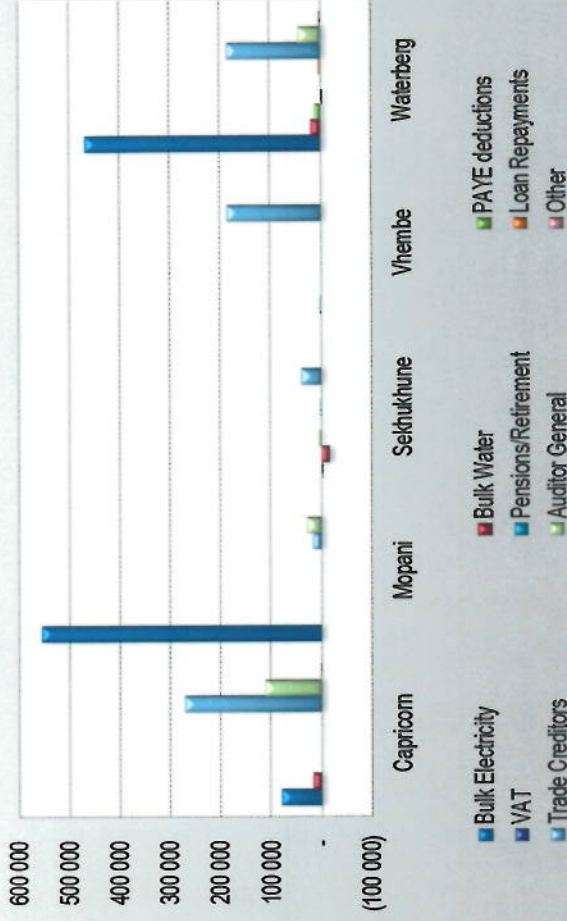
R '000	Bulk Electricity		Bulk Water		PAYE deductions		VAT		Pensions/Retir		Loan Repayments		Trade Creditors		Auditor General		Other		Total
	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	
Capricorn	79 008	17%	16 341	3%	-	0%	-	0%	-	0%	-	0%	269 822	57%	19	0%	110 750	23%	475 940
Mopani	556 253	93%	-	0%	-	0%	-	0%	-	0%	-	0%	16 480	3%	-	0%	28 395	5%	601 128
Sekhukhune	(3 551)	-14%	(16 492)	-64%	4 102	16%	-	0%	2 534	10%	-	0%	39 156	152%	-	0%	-	0%	25 749
Vhembe	24	0%	-	0%	-	0%	-	0%	-	0%	-	0%	186 063	100%	-	0%	-	0%	186 087
Waterberg	468 406	64%	17 826	2%	11 196	2%	(4 461)	-1%	-	0%	3 656	1%	185 738	26%	3 024	0%	42 605	6%	727 990
<b>Total</b>	<b>1 100 140</b>	<b>55%</b>	<b>17 675</b>	<b>1%</b>	<b>15 298</b>	<b>1%</b>	<b>(4 461)</b>	<b>0%</b>	<b>2 534</b>	<b>0%</b>	<b>3 656</b>	<b>0%</b>	<b>697 259</b>	<b>35%</b>	<b>3 043</b>	<b>0%</b>	<b>181 750</b>	<b>9%</b>	<b>2 016 894</b>

Source: NT Local Government Database

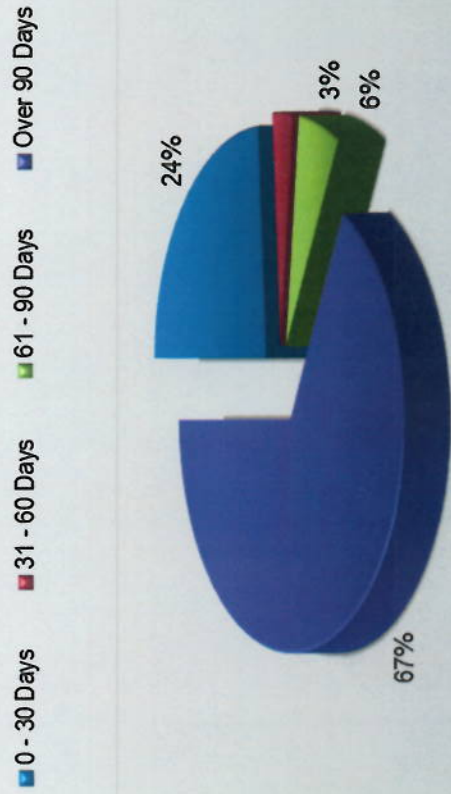
### Creditors Age Analysis - June 2017



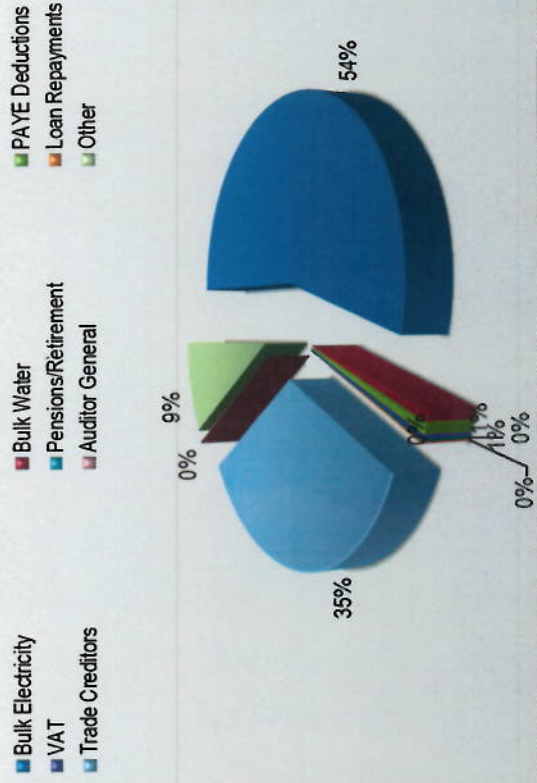
### Creditors by Customer Group June 2017



### Creditors Age Analysis - Provincial Overview



### Creditors by Customer Group June 2017



## 5. CONCLUSION



Provincial Treasury made effort to compile a reliable set of information reported on this publication, however the quality and completeness of the information is affected by the quality of the reports received from the municipalities, as a result, risk areas and municipalities in financial distress cannot be identified solely from this report.

Prepared by : Tema SE  
Chief Director: Municipal Finance

Date : 17 August 2017

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

Reviewed by : Phukuntsi MJ  
DDG: Sustainable Resource Management

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



Appendix 1 – Operating Revenue

Appendix 1: Operating Revenue - M12 June 2017													
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			Other Service Charges Billed
Blouberg	222 915	222 915	222 915	239 571	107%	24 184	15 351	-	-	353	-	10 435	189 248
Capricorn	671 183	671 183	671 183	604 994	90%	-	-	45 488	-	-	6 587	25 990	526 930
Lepelle-Nkumpi	396 451	396 451	396 451	311 457	79%	19 159	-	-	-	5 289	-	123 816	163 193
Molemole	182 808	182 808	182 808	163 681	90%	11 536	6 666	-	-	-	1 830	22 055	121 595
Polokwane	2 818 325	2 818 325	2 818 325	2 659 913	94%	348 448	833 227	277 334	60 246	74 535	-	188 160	877 964
<b>Capricorn Total</b>	<b>4 291 682</b>	<b>4 291 682</b>	<b>4 291 682</b>	<b>3 979 617</b>	<b>93%</b>	<b>403 327</b>	<b>855 243</b>	<b>322 822</b>	<b>60 246</b>	<b>80 177</b>	<b>8 417</b>	<b>370 455</b>	<b>1 878 930</b>
Ba-phalaborwa	447 425	447 425	447 425	355 477	79%	90 683	99 797	-	-	13 081	-	37 942	113 973
Giyani	304 535	304 535	304 535	276 417	91%	31 584	-	-	-	4 302	-	18 111	222 420
Letaba	278 237	278 237	278 237	252 133	91%	8 058	9 710	-	-	3 962	-	21 229	209 174
Tzaneen	1 006 494	1 006 494	999 759	906 390	91%	81 869	388 925	-	-	25 296	3 531	83 649	323 119
Maruleng	144 318	170 662	37 967	16 631	44%	10 302	-	156 614	36 432	727	25	4 904	697
Mopani	955 064	955 064	955 064	398 583	42%	-	-	-	-	-	-	15 166	190 347
<b>Mopani Total</b>	<b>3 136 073</b>	<b>3 162 417</b>	<b>3 022 987</b>	<b>2 205 631</b>	<b>73%</b>	<b>222 497</b>	<b>498 432</b>	<b>156 614</b>	<b>36 432</b>	<b>47 370</b>	<b>3 557</b>	<b>181 001</b>	<b>1 059 730</b>
Elias Mokoaledi	337 606	337 606	337 606	272 279	81%	21 575	65 162	-	-	6 506	-	17 869	161 167
Ephraim Mogale	229 589	229 589	229 589	211 857	92%	28 282	39 172	-	-	7 062	-	19 101	118 241
LIM 476	464 854	464 854	464 854	404 215	87%	89 430	-	-	-	12 508	418	13 186	288 673
Makhuduthamaga	301 835	301 835	301 835	290 506	96%	34 735	-	-	-	-	-	40 671	215 101
Sekhukhune District	882 836	882 836	882 837	841 239	95%	-	-	34 008	10 226	-	-	24 012	772 992
<b>Sekhukhune Total</b>	<b>2 216 720</b>	<b>2 216 720</b>	<b>2 216 720</b>	<b>2 020 097</b>	<b>91%</b>	<b>174 021</b>	<b>104 334</b>	<b>34 008</b>	<b>10 226</b>	<b>26 076</b>	<b>418</b>	<b>114 840</b>	<b>1 556 175</b>
Makhado	696 267	696 267	696 267	629 472	90%	49 724	152 680	-	-	61 133	19 811	49 061	297 063
Musina	252 510	252 510	252 510	192 613	76%	14 942	53 417	-	-	14 139	-	16 325	93 790
LIM 345	267 167	267 167	267 167	234 014	88%	6 519	-	-	-	-	-	10 136	217 359
Thulamela	704 217	704 217	675 449	525 500	78%	46 116	-	-	-	48 790	-	73 284	357 310
Vhembe District	861 063	861 063	861 063	664 162	77%	-	-	23 822	-	-	-	8 760	631 580
<b>Vhembe Total</b>	<b>2 781 224</b>	<b>2 781 224</b>	<b>2 752 456</b>	<b>2 245 761</b>	<b>82%</b>	<b>117 301</b>	<b>206 097</b>	<b>23 822</b>	<b>-</b>	<b>124 063</b>	<b>19 811</b>	<b>157 565</b>	<b>1 597 102</b>
Bela-bela	378 034	378 034	378 034	251 114	66%	52 375	83 214	19 885	12 633	5 233	215	25 702	51 855
Lephalale	410 230	410 230	410 230	63 669	16%	4 675	12 507	-	1 287	995	-	4 458	39 747
LIM368	463 506	463 506	463 506	373 201	81%	55 979	125 420	29 450	25 038	15 005	-	35 023	87 285
Mogalakwena	849 862	849 862	849 862	951 215	112%	64 593	237 459	58 296	18 099	14 380	-	72 576	485 813
Thabazimbi	303 508	303 508	303 508	238 212	78%	37 191	58 690	27 440	19 202	15 207	-	20 069	60 412
Waterberg district	130 321	130 321	130 321	139 848	107%	-	-	-	-	-	1 047	9 886	128 915
<b>Waterberg Total</b>	<b>2 535 461</b>	<b>2 535 461</b>	<b>2 535 461</b>	<b>2 017 259</b>	<b>80%</b>	<b>214 814</b>	<b>517 289</b>	<b>135 072</b>	<b>76 260</b>	<b>50 820</b>	<b>1 262</b>	<b>167 714</b>	<b>854 026</b>

Source: NT Local Government Database

Appendix 2 – Operating Expenditure

Appendix 2: Operating Expenditure - M12 June 2017

R thousands	Original Budget	Adjusted Budget	YTD Budget	YTD Actual	% of Budget	Employee Related Cost	Councillor Remuneration	Debt Impairment	Depreciation and asset	Bulk Purchases	Contracted Services	Other Expenditure
Blouberg	247 642	247 642	247 642	185 982	75%	77 601	13 048	108	-	21 396	6 094	67 735
Capricorn	740 662	740 662	740 662	874 715	118%	242 895	12 190	-	51 892	43 008	31 683	493 047
Lepelle-Nkumpi	305 440	305 440	305 440	168 817	55%	62 133	15 135	-	-	-	12 319	79 230
Molemole	155 915	155 915	155 915	136 168	87%	66 815	10 568	-	9 335	7 756	1 850	39 844
Polokwane	2 578 556	2 578 556	2 578 556	2 505 305	97%	625 532	32 165	50 000	180 008	768 358	192 748	656 496
<b>Total</b>	<b>4 028 215</b>	<b>4 028 215</b>	<b>4 028 215</b>	<b>3 870 987</b>	<b>96%</b>	<b>1 074 975</b>	<b>83 106</b>	<b>50 108</b>	<b>241 235</b>	<b>840 517</b>	<b>244 694</b>	<b>1 336 352</b>
Ba-phalaborwa	476 355	476 355	476 355	368 818	77%	117 150	12 925	-	59 717	81 354	37 083	60 588
Giyani	286 560	286 560	286 560	224 129	78%	111 837	19 581	-	-	-	13 484	79 227
Letaba	207 297	207 297	207 297	179 460	87%	65 961	19 036	-	12 638	13 030	13 951	54 843
Tzaneen	1 046 702	1 046 702	1 040 202	763 784	73%	241 876	20 349	-	-	260 343	41 617	199 598
Maruleng	148 303	169 125	38 752	22 483	58%	12 287	2 190	-	-	200	1 294	6 512
Mopani	1 063 921	1 063 921	1 063 921	1 451 677	136%	601 601	20 434	-	249 728	74 035	122 981	382 897
<b>Total</b>	<b>3 229 138</b>	<b>3 249 960</b>	<b>3 113 087</b>	<b>3 010 349</b>	<b>97%</b>	<b>1 150 712</b>	<b>94 514</b>	<b>-</b>	<b>322 083</b>	<b>428 962</b>	<b>230 411</b>	<b>783 666</b>
Elias Motsoaledi	328 915	328 915	328 915	287 693	87%	102 863	18 437	-	27	58 145	38 476	69 746
Ephraim Mogale	248 256	248 256	248 256	134 475	54%	48 960	8 885	-	-	20 875	1 898	53 858
LIM476	30 930	481 092	481 092	315 175	66%	90 602	16 332	16 358	27 230	-	30 124	134 529
Makhuduthamaga	231 114	231 114	231 114	217 393	94%	48 109	17 953	31 417	17 079	-	35 807	67 029
Sekhukhune District	911 855	911 855	911 855	857 744	94%	279 913	18 490	-	58 756	147 694	82 540	270 351
<b>Total</b>	<b>1 751 070</b>	<b>2 201 232</b>	<b>2 201 231</b>	<b>1 812 481</b>	<b>82%</b>	<b>570 447</b>	<b>80 097</b>	<b>47 775</b>	<b>103 091</b>	<b>226 714</b>	<b>188 845</b>	<b>595 511</b>
Makhado	846 250	846 250	846 250	505 850	60%	198 705	19 737	-	-	82 862	10 701	193 844
Musina	251 260	251 260	251 260	272 890	109%	111 346	8 180	-	21 262	54 116	11 951	66 035
LIM345	252 964	252 964	252 964	34 446	14%	11 776	13 274	-	-	-	560	8 836
Thulamela	612 848	612 848	612 848	338 605	55%	189 735	21 907	-	-	-	1 987	124 977
Vhembe	758 962	758 962	758 962	501 667	66%	364 827	8 794	-	-	-	7 463	120 582
<b>Total</b>	<b>2 722 284</b>	<b>2 722 284</b>	<b>2 722 285</b>	<b>1 653 459</b>	<b>61%</b>	<b>876 389</b>	<b>71 892</b>	<b>-</b>	<b>21 262</b>	<b>136 978</b>	<b>32 662</b>	<b>514 275</b>
Bela-bela	376 203	376 203	376 203	239 880	64%	91 452	5 218	639	14 644	67 545	18 368	42 014
Lephalale	465 578	465 578	113 666	45 138	40%	13 134	680	-	5 792	13 110	2 072	10 350
LIM368	554 886	554 886	554 887	449 822	81%	156 758	8 034	58 328	-	142 987	31 006	52 709
Mogalakwena	848 803	848 803	848 803	832 445	98%	231 977	21 562	-	-	229 061	39 355	310 489
Thabazimbi	281 955	281 955	281 955	243 321	86%	105 017	8 435	989	10 988	70 467	6 884	40 542
Waterberg district	153 801	153 801	153 801	124 610	81%	58 793	5 535	-	1 044	-	5 831	53 407
<b>Total</b>	<b>2 681 225</b>	<b>2 681 225</b>	<b>2 329 314</b>	<b>1 935 216</b>	<b>83%</b>	<b>657 131</b>	<b>49 463</b>	<b>59 956</b>	<b>32 468</b>	<b>523 170</b>	<b>103 517</b>	<b>509 511</b>

Source: NT Local Government Database



# Appendix 3 – Capital Source

Appendix 3: Capital Source of Finance - M12 June 2017

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				Borrowing	Other
										National Grants	Provincial Grants	District Municipality Grants	Other Transfers & Grants		
Blouberg	222 915	222 915	64 756	61 898	96%	-	-	5 588	-	-	-	-	-	-	-
Capricorn	301 632	332 467	286 956	321 259	112%	-	-	-	-	-	-	-	-	-	-
Lepelle-Nkumpi	142 477	142 477	142 477	76 868	54%	-	-	51 483	-	-	-	-	-	-	-
Molemole	70 727	70 727	70 727	56 787	80%	-	-	29 390	-	-	-	-	-	-	-
Polokwane	1 096 467	1 096 467	1 096 467	698 722	64%	-	-	126 336	-	-	-	-	-	-	91 539
<b>Total</b>	<b>1 834 218</b>	<b>1 865 053</b>	<b>1 661 383</b>	<b>1 215 534</b>	<b>73%</b>	-	-	<b>212 796</b>	-	-	-	-	-	-	<b>91 539</b>
Ba-phalaborwa	48 460	48 460	48 460	33 569	69%	-	-	9 364	-	-	-	-	-	-	-
Giyani	112 877	112 877	112 877	111 085	98%	-	-	49 554	-	-	-	-	-	-	-
Letaba	143 405	143 405	143 405	105 419	74%	-	-	54 902	-	-	-	-	-	-	-
Tzaneen	133 688	133 688	133 453	150 508	113%	-	-	23 826	-	-	-	-	-	-	9 425
Maruleng	81 666	81 666	56 534	60 101	106%	-	-	10 441	-	-	-	-	-	-	-
Mopani	446 786	446 786	440 956	638 537	145%	-	-	-	-	-	68 796	-	-	-	-
<b>Total</b>	<b>966 882</b>	<b>966 882</b>	<b>935 685</b>	<b>1 099 220</b>	<b>117%</b>	-	-	<b>148 087</b>	-	-	<b>68 796</b>	-	-	-	<b>9 425</b>
Elias Moisoaledi	94 449	94 449	94 449	59 502	63%	-	-	14 504	-	-	-	-	-	-	-
Ephraim Mogale	65 508	65 508	65 508	51 957	79%	-	-	24 191	7 290	-	-	-	-	-	-
LIM476	241 014	241 014	241 014	180 120	75%	-	-	-	778	-	-	-	-	-	-
Makhuduthamaga	154 910	154 910	154 910	132 146	85%	-	-	-	-	-	-	-	-	-	-
Sekhukhune District	690 166	690 166	650 166	244 259	38%	-	-	-	876	-	-	-	-	-	-
<b>Total</b>	<b>1 246 047</b>	<b>1 246 047</b>	<b>1 206 047</b>	<b>667 983</b>	<b>55%</b>	-	-	<b>38 695</b>	<b>8 943</b>	-	-	-	-	-	-
Makhado	140 276	140 276	140 276	94 327	67%	-	-	22 969	-	-	-	-	-	-	-
Musina	40 064	40 064	40 064	26 988	148%	-	-	-	-	-	-	-	-	-	-
LIM345	107 370	107 370	-	57 283	0%	-	-	-	28	-	-	-	-	-	-
Thulamela	202 030	202 030	202 030	114 862	57%	-	-	52 129	-	-	17 683	-	-	-	-
Vhembe	719 503	719 503	719 503	337 256	47%	-	-	176	68 395	-	-	-	-	-	-
<b>Total</b>	<b>1 209 243</b>	<b>1 209 243</b>	<b>1 101 873</b>	<b>630 717</b>	<b>57%</b>	-	-	<b>75 274</b>	<b>68 423</b>	-	<b>17 683</b>	-	-	-	-
Bela-bela	80 752	80 752	80 752	58 730	73%	-	-	1 316	-	-	-	-	-	-	-
Lephalale	68 080	68 080	68 080	87 630	129%	-	-	17 359	-	-	-	-	-	-	-
LIM368	87 442	106 204	87 442	83 076	95%	-	-	-	-	-	-	-	-	-	-
Mogalakwena	408 402	408 402	408 401	408 760	100%	-	-	104 274	-	-	-	-	-	-	-
Thabazimbi	85 627	85 627	85 627	31 114	36%	-	-	-	-	-	-	-	-	-	-
Waterberg district	-	-	-	-	0%	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>730 303</b>	<b>749 065</b>	<b>730 304</b>	<b>669 310</b>	<b>92%</b>	-	-	<b>122 949</b>	-	-	<b>540 837</b>	-	-	-	<b>5 524</b>

Source: NT Local Government Database



# Appendix 4 – Capital Expenditure

## Appendix 4: Capital Expenditure - M12 June 2017

R thousands	Original Budget	Adjusted Budget	Year To Date Budget	YTD Actual	% of Budget	Electricity	Water & Sanitation	Housing	Roads, Pavements, bridges & storm water	Other
Blouberg	64 756	94 023	64 756	61 898	96%	8 135	-	-	51 448	2 315
Capricorn	286 956	336 284	286 956	321 259	112%	-	307 693	-	-	13 566
Lepelle-Nkumpi	142 477	142 477	142 477	76 868	54%	-	-	-	56 877	19 991
Molemole	70 727	70 727	70 727	56 787	80%	2 771	-	-	45 323	8 693
Polokwane	1 096 467	1 063 499	1 096 467	698 722	64%	21 855	383 558	-	185 029	108 281
<b>Total</b>	<b>1 661 383</b>	<b>1 707 011</b>	<b>1 661 383</b>	<b>1 215 534</b>	<b>73%</b>	<b>32 761</b>	<b>691 251</b>	-	<b>338 677</b>	<b>152 845</b>
Ba-phalaborwa	48 460	49 768	48 460	33 569	69%	5 645	-	-	25 418	2 506
Giyani	112 877	141 318	112 877	111 085	98%	23 294	-	-	37 460	50 331
Letaba	143 405	165 055	143 405	105 419	74%	526	-	-	62 298	42 595
Tzaneen	133 688	147 582	133 453	150 508	113%	12 319	-	-	131 703	6 486
Maruleng	81 666	84 329	56 534	60 101	106%	-	-	-	22 487	37 615
Mopani	528 256	528 256	528 256	645 279	122%	-	644 378	-	-	901
<b>Total</b>	<b>1 048 352</b>	<b>1 116 308</b>	<b>1 022 985</b>	<b>1 105 962</b>	<b>108%</b>	<b>41 784</b>	<b>644 378</b>	-	<b>279 366</b>	<b>140 434</b>
Elias Motsoaledi	99 981	124 455	94 449	59 502	63%	3 626	-	-	55 704	172
Ephraim Mogale	70 815	88 455	70 815	51 957	73%	470	7 183	-	39 685	4 618
LIM476	241 014	230 623	241 014	180 120	75%	-	204	-	136 612	43 304
Makhuduthamaga	154 910	168 071	154 910	132 146	85%	6 050	-	-	106 933	19 162
Sekhukhune District	690 166	688 476	690 166	244 259	35%	-	243 070	-	-	1 189
<b>Total</b>	<b>1 256 886</b>	<b>1 300 079</b>	<b>1 251 354</b>	<b>667 983</b>	<b>53%</b>	<b>10 147</b>	<b>250 458</b>	-	<b>338 934</b>	<b>68 444</b>
Makhado	140 276	140 276	140 276	94 327	67%	23 683	-	-	62 111	8 533
LIM345	107 370	122 970	8 660	57 283	661%	-	-	-	47 689	9 595
Musina	40 064	40 064	40 064	26 988	67%	-	-	-	12 782	14 206
Thulamela	202 030	204 061	202 030	114 862	57%	-	-	-	99 926	14 936
Vhembe District	719 503	719 503	719 503	337 256	47%	-	336 679	-	-	577
<b>DC 18 Total</b>	<b>1 209 243</b>	<b>1 226 874</b>	<b>1 110 533</b>	<b>630 717</b>	<b>57%</b>	<b>23 683</b>	<b>336 679</b>	-	<b>222 508</b>	<b>47 848</b>
Bela-bela	80 752	80 752	80 752	58 730	73%	10 992	25 237	-	15 740	6 760
Lephalale	68 080	68 080	68 080	87 630	129%	8 470	40 826	-	26 603	11 731
Modimolle	87 442	106 204	87 442	83 076	95%	3 417	43 670	-	32 006	3 984
Mogalakwena	408 402	408 402	408 402	408 760	100%	26 691	316 822	-	25 295	39 952
Thabazimbi	85 627	85 627	85 627	31 114	36%	-	31 114	-	-	-
Waterberg district	-	-	-	-	0%	-	-	-	-	-
<b>DC 18 Total</b>	<b>730 303</b>	<b>749 065</b>	<b>730 304</b>	<b>669 310</b>	<b>92%</b>	<b>49 571</b>	<b>457 669</b>	-	<b>99 644</b>	<b>62 426</b>

Source: NT Local Government Database

# Appendix 5 – Cash Flow

Appendix 5: Cash Flow - M12 June 2017

R 000	Service Charges										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	
	Property Rates				Water			Sanitation		Refuse removal				Other								
	Electricity	Water	Sanitation	Refuse removal	Other	Water	Sanitation	Refuse removal	Other	Bulk Electricity				Bulk Water								
Blouberg	7 820	16 026		284						256 825	10 251	291 206	84 798	14 389	23 432		6 096	140 238	268 953	22 253	28 886	51 139
Capricorn			52 074							899 613	44 894	996 581	382 553	18 035	47 814		35 263	471 854	955 519	41 062	205 556	246 618
Lepelle-Nkumpi	2 029			1 355						222 555	24 112	250 051	62 132	15 135			12 319	147 813	237 399	12 652	256 436	269 088
Molemole	4 043	5 268		137						171 602	6 905	187 955	66 240	10 557	7 755		3 445	94 695	182 702	5 253	36 041	41 294
Potlwanane	286 941	826 807	227 859	57 964	1 910					1 424 142	1 287 926	4 159 253	613 749	29 382	765 230	37 374	146 199	2 635 506	4 227 440	-68 187	225 222	157 035
<b>Total</b>	<b>300 833</b>	<b>848 101</b>	<b>279 933</b>	<b>59 740</b>	<b>1 910</b>	<b>2 974 737</b>	<b>1 374 088</b>	<b>5 885 046</b>	<b>1 209 472</b>	<b>87 508</b>	<b>203 322</b>	<b>3 490 106</b>	<b>81 508</b>	<b>203 322</b>	<b>796 417</b>	<b>85 188</b>	<b>203 322</b>	<b>3 490 106</b>	<b>5 872 913</b>	<b>13 933</b>	<b>5 868 980</b>	<b>5 872 013</b>
Be-phalaborwa	48 675	86 839	57 617	5 773		143 855	32 732	383 163	117 150	12 925	37 454	120 896	12 925	37 454	93 057		37 454	120 896	381 482	1 681	2 414	4 095
Giyani	9 632			3 421		320 322	15 952	349 327	111 836	19 581	13 482	219 042	19 581	13 482			13 482	219 042	363 941	-14 614	36 247	21 633
Leiba	3 299	8 396		1 216		270 444	21 986	305 341	65 955	19 036	14 078	186 689	19 036	14 078	13 030		14 078	186 689	298 788	6 553	1 234	7 787
Tzaneen	69 153	456 400	20 372	27 368	565	480 426	110 295	1 169 864	295 487	22 253	53 813	512 646	22 253	53 813	3 620		53 813	512 646	1 195 700	-25 836	54 369	28 533
Maruleng	34 869			2 913		119 090	23 972	180 844	49 471	8 783	7 237	92 762	8 783	7 237	689		7 237	92 762	158 942	21 902	89 543	111 445
Mopani			1 873	522	2 160	831 661	9 174	846 390	284 217	12 115	153 836	699 501	12 115	153 836			153 836	699 501	1 194 650	-349 260	16 804	-332 456
<b>Total</b>	<b>165 628</b>	<b>551 635</b>	<b>79 862</b>	<b>40 691</b>	<b>2 725</b>	<b>2 165 798</b>	<b>214 111</b>	<b>3 233 929</b>	<b>924 116</b>	<b>94 693</b>	<b>171 045</b>	<b>1 831 536</b>	<b>94 693</b>	<b>171 045</b>	<b>414 657</b>	<b>157 456</b>	<b>171 045</b>	<b>1 831 536</b>	<b>3 593 503</b>	<b>-359 574</b>	<b>3 953 077</b>	<b>3 593 503</b>
Elias Msoaleli	17 671	65 932		3 137		299 162	46 285	432 187	112 611	20 129	35 348	206 133	20 129	35 348	1 430		35 348	206 133	424 076	8 111	11 695	19 806
Ephraim Mogale	19 376	43 270		2 955	3 832	157 934	24 101	251 468	56 461	10 244	2 142	112 591	10 244	2 142	31 623		2 142	112 591	213 061	38 407	104 459	142 866
Lim476	48 270			3 945		488 457	17 148	557 820	113 471	20 349	29 709	263 183	20 349	29 709			29 709	263 183	426 712	131 108	96 412	131 108
Makuduhumaga	7 849					312 347	43 523	353 719	54 857	19 626	48 456	262 754	19 626	48 456			48 456	262 754	385 693	-21 974	96 412	74 438
Sekhukhune			84 276	12 553			25 067	121 908	627 609	19 689	90 263	568 975	19 689	90 263	37 415	101 437	90 263	568 975	1 445 388	-1 323 482	914	-1 322 568
<b>Total</b>	<b>93 166</b>	<b>109 202</b>	<b>84 276</b>	<b>10 037</b>	<b>3 832</b>	<b>1 257 900</b>	<b>156 124</b>	<b>1 727 100</b>	<b>965 009</b>	<b>90 037</b>	<b>205 918</b>	<b>1 413 636</b>	<b>90 037</b>	<b>205 918</b>	<b>117 463</b>	<b>102 867</b>	<b>205 918</b>	<b>1 413 636</b>	<b>2 894 930</b>	<b>-1 167 830</b>	<b>4 062 760</b>	<b>2 894 930</b>
Makhado	63 907	303 318		9 229		386 811	52 933	816 198	239 057	26 784	15 991	369 502	26 784	15 991	140 297	1	15 991	369 502	791 632	24 566	121 239	145 805
Musina	10 652	89 968		9 167		129 918	64 019	303 724	110 378	7 754	11 940	128 585	7 754	11 940	55 811		11 940	128 585	314 468	-10 744	785	-9 959
LIM 345						276 058	76 920	352 978	18 345	14 201	968	70 044	14 201	968			968	70 044	103 548	249 430		249 430
Thulamela	27 800			4 794	13 068	510 029	130 847	696 538	221 476	26 338	2 332	519 147	26 338	2 332			2 332	519 147	769 293	-82 755	449 452	366 697
Vhembe			26 155			1 055 973	562	1 082 690	305 483	7 124	5 960	359 435	7 124	5 960			5 960	359 435	678 002	404 688	85 884	490 572
<b>Total</b>	<b>102 359</b>	<b>393 286</b>	<b>26 155</b>	<b>23 190</b>	<b>13 068</b>	<b>2 358 189</b>	<b>325 281</b>	<b>3 242 128</b>	<b>894 739</b>	<b>82 201</b>	<b>37 181</b>	<b>1 446 713</b>	<b>82 201</b>	<b>37 181</b>	<b>195 108</b>	<b>1</b>	<b>37 181</b>	<b>1 446 713</b>	<b>2 656 943</b>	<b>585 185</b>	<b>2 071 758</b>	<b>2 656 943</b>
Beia-beia	55 412	91 289	21 674	5 699	753	92 671	91 947	373 284	100 365	5 723	19 536	138 123	5 723	19 536			19 536	138 123	338 270	35 014	35 014	35 014
Lephalale	44 071	155 865	27 479	11 050		114 182	46 958	415 981	129 970	7 533	10 413	180 540	7 533	10 413	7 446		10 413	180 540	421 457	-5 476	-2 872	-8 348
Modimolle-Mookgopit	35 775	117 909	17 672	6 679		179 637	55 099	424 252	155 429	10 196	35 524	200 913	10 196	35 524	11 737		35 524	200 913	518 301	-94 049	34 934	-59 115
Mogalakwena	218 774	53 032	16 829			340 764	129 717	772 276	215 666	19 928	37 962	703 468	19 928	37 962	32 150		37 962	703 468	1 185 275	-412 999	449 452	-412 999
Thabazimbi	25 544	43 148	17 848	5 657		66 412	28 537	196 955	105 104	8 564	1 966	56 660	8 564	1 966	17 881		1 966	56 660	242 762	-45 807	6 358	-39 449
Waterberg district			101 502	29 085	1 132	133 010	10 881	145 023	65 178	6 180	8 757	76 045	6 180	8 757			8 757	76 045	156 160	-11 137	115 429	104 292
<b>Total</b>	<b>379 576</b>	<b>461 243</b>	<b>101 502</b>	<b>29 085</b>	<b>1 885</b>	<b>926 676</b>	<b>363 139</b>	<b>2 327 771</b>	<b>771 712</b>	<b>58 124</b>	<b>114 158</b>	<b>1 555 649</b>	<b>58 124</b>	<b>114 158</b>	<b>489 546</b>	<b>73 036</b>	<b>114 158</b>	<b>1 555 649</b>	<b>2 862 225</b>	<b>-534 454</b>	<b>3 396 679</b>	<b>2 862 225</b>

Source: NT Local Government Database



Appendix 6 – Debtors Age Analysis

Appendix 6: Debtors Age Analysis - M12 June 2017

R '000	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total
	Total	%	Total	%	Total	%	Total	%	
Blouberg	728	1%	824	1%	936	1%	93 094	97%	95 582
Capricorn	20 257	16%	3 270	3%	6 837	6%	92 862	75%	123 226
Lepelle-Nkumpi	3 541	2%	3 145	2%	3 078	2%	135 869	93%	145 633
Molemole	1 672	2%	1 592	2%	1 549	2%	72 532	94%	77 345
Polokwane	13 486	2%	29 791	4%	24 402	3%	736 348	92%	804 027
<b>Total</b>	<b>39 684</b>	<b>3%</b>	<b>38 622</b>	<b>3%</b>	<b>36 802</b>	<b>3%</b>	<b>1 130 705</b>	<b>91%</b>	<b>1 245 813</b>
Ba-phalaborwa	18 559	3%	12 560	2%	9 825	2%	597 973	94%	638 917
Giyani	2 266	2%	1 198	1%	2 311	2%	96 739	94%	102 514
Letaba	3 000	3%	2 284	2%	2 115	2%	108 581	94%	115 980
Tzaneen		0%		0%		0%		0%	-
Maruleng	(696)	-1%	3 174	7%	3 310	7%	41 294	88%	47 082
Mopani		0%		0%		0%		0%	-
<b>Total</b>	<b>23 129</b>	<b>3%</b>	<b>19 216</b>	<b>2%</b>	<b>17 561</b>	<b>2%</b>	<b>844 587</b>	<b>93%</b>	<b>904 493</b>
Elias Motsoaledi	(580)	-2%	3 537	11%	1 477	4%	28 741	87%	33 175
Ephraim Mogale	8 020	10%	2 401	3%	1 926	2%	65 672	84%	78 019
LIM476	8 081	3%	7 182	3%	6 929	2%	261 350	92%	283 542
Makhuduthamaga	14 104	5%	5 370	2%	2 952	1%	275 203	92%	297 629
Sekhukhune District	10 187	8%	3 681	3%	3 786	3%	103 434	85%	121 088
<b>Total</b>	<b>39 812</b>	<b>5%</b>	<b>22 171</b>	<b>3%</b>	<b>17 070</b>	<b>2%</b>	<b>734 400</b>	<b>90%</b>	<b>813 453</b>
Makhado		0%		0%		0%		0%	-
Musina		0%		0%		0%		0%	-
Mutale		0%		0%		0%		0%	-
Thulamela	17 255	5%	6 998	2%	6 920	2%	336 503	92%	367 676
Vhembe District		0%		0%		0%		0%	-
<b>Total</b>	<b>17 255</b>	<b>5%</b>	<b>6 998</b>	<b>2%</b>	<b>6 920</b>	<b>2%</b>	<b>336 503</b>	<b>92%</b>	<b>367 676</b>
Bela-bela		0%		0%		0%		0%	-
Lephalale	24 539	7%	6 734	2%	6 219	2%	332 366	90%	369 858
LIM368	38 247	13%	11 039	4%	10 159	3%	233 786	80%	293 231
Mogalakwena	37 469	7%	27 201	5%	17 770	3%	493 470	86%	575 910
Thabazimbi	17 695	7%	6 844	3%	7 456	3%	239 193	88%	271 188
Waterberg district		0%		0%		0%		0%	-
<b>Total</b>	<b>117 950</b>	<b>8%</b>	<b>51 818</b>	<b>3%</b>	<b>41 604</b>	<b>3%</b>	<b>1 298 815</b>	<b>86%</b>	<b>1 510 187</b>

Source: NT Local Government Database



## Appendix 7 – Debtors by Customers Group

### Appendix 7: Debtors by Customer Group - M12 June 2017

R '000	Government		Business		Households		Other		Total
	Total	%	Total	%	Total	%	Total	%	
Blouberg	-	0%	-	0%	-	0%	95 582	100%	95 582
Capricorn	-	0%	-	0%	-	0%	123 226	100%	123 226
Lepelle-Nkum pi	25 681	18%	27 790	19%	92 162	63%	-	0%	145 633
Molemole	158	0%	106	0%	8 869	11%	68 212	88%	77 345
Polokwane	36 517	5%	101 844	13%	663 354	83%	2 312	0%	804 027
<b>Total</b>	<b>62 356</b>	<b>5%</b>	<b>129 740</b>	<b>10%</b>	<b>764 385</b>	<b>61%</b>	<b>289 332</b>	<b>23%</b>	<b>1 245 813</b>
Ba-phalaborwa	24 934	4%	89 767	14%	512 316	80%	11 900	2%	638 917
Giyani	36 264	35%	4 755	5%	26 798	26%	34 698	34%	102 515
Letaba	3 015	3%	7 726	7%	105 238	91%	-	0%	115 979
Tzaneen		0%		0%		0%		0%	0
Maruleng	18 216	39%	13 826	29%	14 439	31%	601	1%	47 082
Mopani		0%		0%		0%		0%	0
<b>Total</b>	<b>82 429</b>	<b>9%</b>	<b>116 074</b>	<b>13%</b>	<b>658 791</b>	<b>73%</b>	<b>47 199</b>	<b>5%</b>	<b>904 493</b>
Elias Motsoaledi	2 719	8%	9 788	30%	4 908	15%	15 760	48%	33 175
Ephraim Mogale	-	0%	-	0%	-	0%	78 019	100%	78 019
LIM476	113 959	0%	29 054	10%	95 183	34%	45 346	16%	283 542
Makhuduthamaga	249 782	84%	47 847	16%	-	0%	-	0%	297 629
Sekhukhune District	5 210	4%	25 678	21%	90 200	74%	-	0%	121 088
<b>Total</b>	<b>371 670</b>	<b>46%</b>	<b>112 367</b>	<b>14%</b>	<b>190 291</b>	<b>23%</b>	<b>139 125</b>	<b>17%</b>	<b>813 453</b>
Makhado		0%		0%		0%		0%	0
Musina		0%		0%		0%		0%	0
LIM345		0%		0%		0%		0%	0
Thulamela	-	0%	-	0%	-	0%	367 676	100%	367 676
Vhembe District		0%		0%		0%		0%	0
<b>Total</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>	<b>367 676</b>	<b>100%</b>	<b>367 676</b>
Bela-bela		0%		0%		0%		0%	0
Lephalale	11 076	3%	64 831	18%	227 390	61%	66 561	18%	369 858
LIM368	18 980	6%	56 346	19%	195 334	67%	22 572	8%	293 232
Mogalakwena	72 161	13%	39 362	7%	464 387	81%	-	0%	575 910
Thabazimbi	7 835	3%	46 193	17%	185 345	68%	31 814	12%	271 187
Waterberg district		0%		0%		0%		0%	0
<b>Total</b>	<b>110 052</b>	<b>7%</b>	<b>206 732</b>	<b>14%</b>	<b>1 072 456</b>	<b>71%</b>	<b>120 947</b>	<b>8%</b>	<b>1 510 187</b>

Source: NT Local Government Database

Appendix 8 – Creditors Age Analysis

Appendix 8: Creditors Age Analysis - M12 June 2017

R '000	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total
	Total	%	Total	%	Total	%	Total	%	
Blouberg	2 672	100%	-	0%	-	0%	-	0%	2 672
Capricorn	13 018	5%	745	0%	7 616	3%	226 803	91%	248 182
Lepelle-Nkumpi	32 459	100%	-	0%	-	0%	-	0%	32 459
Molemole	3 959	100%	-	0%	-	0%	-	0%	3 959
Polokwane	188 668	100%	-	0%	-	0%	-	0%	188 668
<b>Total</b>	<b>240 776</b>	<b>51%</b>	<b>745</b>	<b>0%</b>	<b>7 616</b>	<b>2%</b>	<b>226 803</b>	<b>48%</b>	<b>475 940</b>
Ba-Phalaborwa	10 522	100%	-	0%	-	0%	-	0%	10 522
Greater Giyani	-	0%	-	0%	-	0%	-	0%	-
Greater Letaba	2 519	100%	-	0%	-	0%	-	0%	2 519
Greater Tzaneen	11 636	89%	1 088	8%	336	3%	-	0%	13 060
Maruleng	85	56%	7	5%	2	1%	58	38%	152
Mopani	18 374	3%	18 017	3%	14 394	3%	524 090	91%	574 875
<b>Total</b>	<b>43 136</b>	<b>7%</b>	<b>19 112</b>	<b>3%</b>	<b>14 732</b>	<b>2%</b>	<b>524 148</b>	<b>87%</b>	<b>601 128</b>
Elias Motsoaledi	-	0%	-	0%	-	0%	-	0%	-
Ephraim Mogale	9 370	100%	-	0%	-	0%	-	0%	9 370
LIM476	9 020	92%	114	1%	209	2%	456	5%	9 799
Makhuduthamaga	15 163	100%	-	0%	-	0%	-	0%	15 163
Sekhukhune District	-8 583	100%	-	0%	-	0%	-	0%	-8 583
<b>Total</b>	<b>24 970</b>	<b>97%</b>	<b>114</b>	<b>0%</b>	<b>209</b>	<b>1%</b>	<b>456</b>	<b>2%</b>	<b>25 749</b>
Makhado	24	100%	-	0%	-	0%	-	0%	24
Musina	23 254	14%	2 985	2%	18 378	11%	120 700	73%	165 317
LIM345	-	0%	-	0%	-	0%	-	0%	-
Thulamela	20 735	100%	11	0%	-	0%	-	0%	20 746
Vhembe District	-	0%	-	0%	-	0%	-	0%	-
<b>Total</b>	<b>44 013</b>	<b>24%</b>	<b>2 996</b>	<b>2%</b>	<b>18 378</b>	<b>10%</b>	<b>120 700</b>	<b>65%</b>	<b>186 087</b>
Bela-bela	-	0%	-	0%	-	0%	-	0%	-
Lephalale	-	0%	-	0%	-	0%	-	0%	-
LIM368	26 011	10%	14 077	5%	27 645	10%	199 769	75%	267 502
Mogalakwena	58 279	100%	-	0%	-	0%	-	0%	58 279
Thabazimbi	44 784	11%	23 862	6%	48 720	12%	284 843	71%	402 209
Waterberg district	-	0%	-	0%	-	0%	-	0%	-
<b>Total</b>	<b>129 074</b>	<b>18%</b>	<b>37 939</b>	<b>5%</b>	<b>76 365</b>	<b>10%</b>	<b>484 612</b>	<b>67%</b>	<b>727 990</b>

Source: NT Local Government Database

## Appendix 9 – Creditors by Customer Group

Appendix 9: Creditors by Customer Group - M12 June2017

R '000	Bulk Electricity		Bulk Water		PAYE deductions		VAT		Pension Retirements		Loan Repayments		Trade Creditors		Auditor General		Other		Total	
	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%		
Blouberg	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	2 672	100%	2 672	100%
Capricorn	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	182 552	74%	-	0%	65 630	26%	248 182	26%
Lepelle-Nkumpi	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	32 459	100%	32 459	100%
Molennole	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	3 959	100%	3 959	100%
Polokwane	79 008	42%	16 341	9%	-	0%	-	0%	-	0%	-	0%	87 270	46%	19	0%	6 030	3%	188 668	3%
<b>DC 16 Total</b>	<b>79 008</b>	<b>17%</b>	<b>16 341</b>	<b>3%</b>	-	<b>0%</b>	-	<b>0%</b>	-	<b>0%</b>	-	<b>0%</b>	<b>269 822</b>	<b>57%</b>	<b>19</b>	<b>0%</b>	<b>110 750</b>	<b>23%</b>	<b>475 940</b>	<b>23%</b>
Ba-phalaborwa	7 254	69%	-	0%	-	0%	-	0%	-	0%	-	0%	3 268	31%	-	0%	-	-	10 522	0%
Giyani	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	-	-	0%
Lelaba	1 722	68%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	797	32%	2 519	32%
Tzaneen	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	13 060	100%	-	0%	-	-	13 060	0%
Maruleng	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	152	100%	-	0%	-	-	152	0%
Mopani	547 277	95%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	27 598	5%	574 875	5%
<b>Total</b>	<b>556 253</b>	<b>93%</b>	-	<b>0%</b>	-	<b>0%</b>	-	<b>0%</b>	-	<b>0%</b>	-	<b>0%</b>	<b>16 480</b>	<b>3%</b>	-	<b>0%</b>	<b>28 395</b>	<b>5%</b>	<b>601 128</b>	<b>5%</b>
Elias Mtsioaledi	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	-	-	0%
Ephraim Mogale	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	9 370	100%	-	0%	-	-	9 370	0%
LIM476	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	9 799	100%	-	0%	-	-	9 799	0%
Makhuduthamaga	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	15 163	100%	-	0%	-	-	15 163	0%
Sekukhune District	(3 551)	41%	(16 492)	192%	4 102	-48%	-	0%	2 534	-30%	-	0%	4 824	-56%	-	0%	-	-	-8 583	0%
<b>Total</b>	<b>-3 551</b>	<b>-14%</b>	<b>-16 492</b>	<b>-64%</b>	<b>4 102</b>	<b>16%</b>	-	<b>0%</b>	<b>2 534</b>	<b>10%</b>	-	<b>0%</b>	<b>39 156</b>	<b>152%</b>	-	<b>0%</b>	<b>-</b>	<b>-</b>	<b>25 749</b>	<b>0%</b>
Makhado	24	100%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	-	24	0%
Musina	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	165 317	100%	-	0%	-	-	165 317	0%
LIM345	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	-	-	0%
Thulamela	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	20 746	100%	-	0%	-	-	20 746	0%
Vhembe	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	-	-	0%
<b>Total</b>	<b>24</b>	<b>0%</b>	-	<b>0%</b>	-	<b>0%</b>	-	<b>0%</b>	<b>-</b>	<b>0%</b>	-	<b>0%</b>	<b>186 063</b>	<b>100%</b>	-	<b>0%</b>	<b>-</b>	<b>-</b>	<b>186 087</b>	<b>0%</b>
Bela-bela	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	-	-	0%
Lephalale	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	-	-	0%
LIM368	234 767	88%	916	0%	-	0%	-	0%	-	0%	-	0%	30 820	12%	999	0%	-	-	267 502	0%
Mogalakwena	19 106	33%	2 824	5%	2 688	5%	(8 945)	-15%	-	0%	-	0%	-	0%	-	0%	-	-	58 278	73%
Thabazimbi	214 533	53%	14 086	4%	8 508	2%	4 484	1%	-	0%	-	0%	154 918	39%	2 025	1%	-	-	402 210	0%
Waterberg district	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	-	-	0%
<b>Total</b>	<b>468 406</b>	<b>64%</b>	<b>17 826</b>	<b>2%</b>	<b>11 196</b>	<b>2%</b>	<b>(4 461)</b>	<b>-1%</b>	-	<b>0%</b>	-	<b>3 656</b>	<b>185 738</b>	<b>26%</b>	<b>3 024</b>	<b>0%</b>	<b>42 605</b>	<b>6%</b>	<b>727 990</b>	<b>6%</b>

Source: NT Local Government Database