



Enq: Tema SE

Ref : 12/1/6

To: All Municipal Managers

Cc: All Chief Financial Officers

Cc: All Section 56 managers and Head of Internal Audit

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

In terms of Section 71 (6) of the MFMA, the Provincial Treasury must be 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 31 August 2017. This report is consolidated into the provincial report and submitted to National Treasury.

Kind regards

Pratt GC CA (SA)

Head of Department

Date:



PROVINCIAL TREASURY

Disclaimer

**Consolidated MFMA S71 Report (Monthly Budget Statements)
As at 31 August 2017**

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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.

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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 that are in financial distress to determine the extent of the financial problems and to establish what support required by the municipalities and if an intervention is required per legislation; and
- Assessing the budget performance of municipalities assist 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 National and Provincial Treasuries.
- Provincial Treasury is concerned about the reliability of budget and expenditure figures submitted by municipalities. It was noted in the past that there has been discrepancies in the data submitted to the Local Government Database by municipalities. To ensure that the figures published by Provincial Treasury are reliable, it is imperative that each municipality scrutinise, verify and sign-off the Appendix B schedules sent to National Treasury.

Tables

Included in this documents are Monthly reporting for municipalities in the Limpopo province as prescribed as MFMA legislation as mentioned in the methodology in this report. The report includes C1 schedule of Quarterly/monthly budget statements summary of the municipalities in Limpopo together with debtors and creditors reports.

Key Observations

1. All 27 municipalities submitted the C1 schedule for M2 August
2. 3 municipalities did not submit the Creditors (Mopani, Collins Chabane (Lim 345) and Mogalakwena.
3. 4 municipalities did not submit their Debtors Age Analysis for M02 (Collins Chabane (LIM345, Mopani, Mogalakwena and Tzaneen.
4. The municipality's financial system is not configured to produce Schedule C automatically. The budget returns may differ from the information on the system. Furthermore, a duplication of effort will arise should the municipality need to populate the returns manually.

Recommendations

1. Revenue collection policies and strategies in municipalities should be reviewed to improve revenue collection.
2. The municipalities should submit their Creditors Age Analysis and Debtors Age Analysis
3. The municipalities should configure their accounting systems to automatically produce these reports.
4. The municipalities should investigate the reasons for the discrepancies in their reporting.
5. The municipalities should ensure that cost containment measures are in place to minimise expenditure.

Limpopo: Bloubaerg(LIM351) - Table C1 Schedule Monthly Budget Statement Summary for period ending (M02) 31 August 2017									
Description	2016/17 Auditor Outcome	Budget year 2017/18							
		Original Budget	Adjusted Budget	M02 Aug Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates		24 463	24 463		21 361	552	20 426	2 180 12	24 463
Service charges		27 800	27 800	1 067	2 525	2 650	(128)	(4 74)	27 800
Investment revenue		1 500	1 500		0	111	(143)	(93 69)	1 500
Transfers recognised - operational		185 153	185 153		88 148	75 210	(7 964)	(9 39)	185 153
Other own revenue		20 237	20 237	431	1 842	2 780	(948)	(33 27)	20 237
Total Revenue (excluding capital transfers and contributions)		289 153	289 153	1 498	93 853	81 733	12 180	14,81	289 153
Employment costs		101 530	101 530	7 864	15 770	15 868	113	0 72	101 530
Remuneration of councillors		17 584	17 584	1 403	2 718	2 757	(39)	(1,41)	17 584
Depreciation & asset impairment		38 000	38 000						38 000
Finance charges									
Materials and bulk purchases		31 320	31 320	3 151	3 282	5 136	(1 874)	(36,40)	31 320
Transfers and grants									
Other expenditure		106 066	106 066	17 361	10 237	10 219	0 018	85,24	106 066
Total Expenditure		294 520	294 520	29 819	40 568	33 178	7 218	25,37	294 520
Surplus/(Deficit)		(5 367)	(5 367)	(28 321)	52 897	47 835	4 962	10,35	(25 367)
Transfers recognised capital		40 836	40 836		24 369	12 600	11 759	93,40	40 836
Contributions recognised capital & contributed assets									
Surplus/(Deficit) after capital transfers & contributions		24 469	24 469	(28 321)	77 266	60 535	16 731	27,64	24 469
Share of surplus/ (deficit) of associates									
Surplus/(Deficit) for the year		24 469	24 469	(28 321)	77 266	60 535	16 731	27,64	24 469
Capital expenditure & funds sources									
Capital expenditure		69 569	69 569			7 739	(7 739)	(100,00)	69 569
Transfers recognised - capital		40 836	40 836			5 634	(5 634)	(100,00)	40 836
Public contributions & donations									
Borrowing									
Internally generated funds		16 733	16 733			2 391	(2 391)	(100,00)	16 733
Total sources of capital funds		69 569	69 569			8 026	(8 026)	(100,00)	69 569
Financial position									
Total current assets		72 598	72 598		125 721	12 100	113 022	330 05	72 598
Total non current assets		540 606	540 606		33 310	159 114	(124 805)	(79 33)	540 606
Total current liabilities		4 288	4 288		27 538	715	26 824	3 753,64	4 288
Total non current liabilities		3 231	3 231			532	(536)	(160,00)	3 231
Community wealth/Equity		1 013 764	1 013 764		131 493	168 961	(37 468)	(22 18)	1 013 764
Cash flows									
Net cash from (used) operating		67 545	67 545	(25 049)	57 676	65 276	(7 359)	(11,34)	67 545
Net cash from (used) investing		(69 569)	(69 569)	(3 549)	(3 549)	(7 129)	3 580	(50,21)	(69 569)
Net cash from (used) financing									
Cash/cash equivalents at the year end		43 078	43 078	95 440	95 440	103 249	(7 810)	(7,58)	43 078

Creditors Age Analysis (F10)																			
Detail	0 - 30 Days		31 - 60 Days		61 - 90 Days		91 - 120 Days		121 - 150 Days		151 - 180 Days		181 Days - 1 Year		Over 1 Year		Total		
	R 000	%	R 000	%	R 000	%	R 000	%	R 000	%	R 000	%	R 000	%	R 000	%	R 000	%	
Bulk Electricity	0		0		0		0		0		0		0		0		0		0
Bulk Water	0		0		0		0		0		0		0		0		0		0
PAYE deductions	0		0		0		0		0		0		0		0		0		0
VAT (output less input)	0		0		0		0		0		0		0		0		0		0
Pensions / Retirement deductions	0		0		0		0		0		0		0		0		0		0
Loan repayments	0		0		0		0		0		0		0		0		0		0
Trade Creditors	0		0		0		0		0		0		0		0		0		0
Auditor General	0		0		0		0		0		0		0		0		0		0
Other	246	100,0	0		0		0		0		0		0		0		0		246
Total	246	100,0	0		0		0		0		0		0		0		0		246

Debtors Age Analysis (F9)

Detail	0 -		31 -		61 -		91 -		121 -		151 -		181 Days -		Over 1		Total	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i t o Council Policy
	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	1 Year	Year	R 000 %	R 000 %	R 000 %	R 000 %	R 000 %	R 000 %	R 000 %				
Debtors Age Analysis By Income Source	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Trade and Other Receivables from Exchange Transactions - Water	924	16,2	152	2,7	106	1,9	116	2,0	105	1,8	97	1,7	557	9,8	3 633	63,8	5 690	5,2	0
Trade and Other Receivables from Exchange Transactions - Electricity	497	7,2	152	2,2	222	3,2	310	4,5	430	6,2	176	2,5	1 086	15,7	4 030	58,4	6 902	6,3	0
Receivables from Non-exchange Transactions - Property Rates	180	2,2	177	2,2	174	2,2	169	2,2	151	2,2	21 708	24,3	933	1,0	85 962	73,7	89 454	81,5	0
Receivables from Exchange Transactions - Waste Water Management	4	2,2	2	1,1	50	2,2	49	2,1	48	2,1	47	2,0	251	10,9	1 856	80,5	2 307	2,1	0
Receivables from Exchange Transactions - Waste Management	29	2,0	30	2,1	31	2,1	30	2,1	29	2,0	29	2,0	161	11,1	1 106	76,5	1 446	1,3	0
Receivables from Exchange Transactions - Property Rental Debtors	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Interest on Arrear Debtor Accounts	72	3,2	268	12,0	69	3,1	67	3,0	51	2,3	65	2,9	242	10,8	1 412	62,9	2 245	2,0	0
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other	23	1,3	22	1,3	22	1,2	22	1,2	22	1,2	22	1,2	124	7,1	1 485	85,3	1 741	1,6	0
Total By Income Source	1 729	1,6	803	7,7	673	6,6	764	7,7	834	8,8	22 143	20,2	3 354	3,1	79 485	72,4	109 785	100,0	0
Debtors Age Analysis By Customer Group	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Organs of State	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Commercial	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Households	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other	1 729	1,6	803	7,7	673	6,6	764	7,7	834	8,8	22 143	20,2	3 354	3,1	79 485	72,4	109 785	100,0	0
Total By Customer Group	1 729	1,6	803	7,7	673	6,6	764	7,7	834	8,8	22 143	20,2	3 354	3,1	79 485	72,4	109 785	100,0	0

Limpopo: Capricorn (DC35) - Table C1 Schedule Monthly Budget Statement Summary for period ending (M02) 31 August 2017

Description	2016/17		Budget year 2017/18							Full Year Forecast
	Audited Outcome	Original Budget	Adjusted Budget	M02 Aug Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %		
Financial Performance										
Property rates	-	-	-	-	-	-	-	-	-	
Service charges	61 396	60 830	60 830	-	-	10 138	(10 138)	(100,00)	60 830	
Investment revenue	25 367	24 056	24 056	-	83	4 009	(3 926)	(97,92)	24 056	
Transfers recognised - operational	548 501	618 162	618 162	53	190 972	-	190 972	-	618 162	
Other own revenue	12 529	992	992	58	248	-	248	-	992	
Total Revenue (excluding capital transfers and contributions)	647 794	704 040	704 040	111	191 303	14 148	177 156	1 252,19	704 040	
Employee e costs	252 281	289 906	289 906	22 236	44 087	48 714	(4 627)	(9,50)	289 906	
Remuneration of councillors	12 242	12 165	12 165	1 137	2 296	2 028	269	13,26	12 165	
Depreciation & asset impairment	55 182	51 016	51 016	-	-	8 503	(8 503)	(100,00)	51 016	
Finance charges (992)	475	475	475	-	-	79	(79)	(100,00)	475	
Materials and bulk purchases	47 965	57 960	57 960	-	-	9 660	(9 660)	(100,00)	57 960	
Transfers and grants	1 600	3 000	3 000	-	-	500	(500)	(100,00)	3 000	
Other expenditure	549 504	340 534	340 534	12 913	13 126	58 173	(45 047)	(77,44)	340 534	
Total Expenditure	917 782	755 056	755 056	36 286	59 610	127 656	(68 147)	(53,38)	755 056	
Surplus/(Deficit)	(269 988)	(51 016)	(51 016)	(36 175)	(131 793)	(113 509)	245 302	(216,11)	(51 016)	
Transfers recognised - capital	290 991	237 974	237 974	-	-	38 225	(38 225)	(100,00)	237 974	
Contributions recognised - capital & contributed assets	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers & contributions	21 003	186 958	186 958	(36 175)	131 793	(75 284)	207 077	(275,06)	186 958	
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	21 003	186 958	186 958	(36 175)	131 793	(75 284)	207 077	(275,06)	186 958	
Capital expenditure & funds sources										
Capital expenditure	594 272	237 974	237 974	-	-	38 225	(38 225)	(100,00)	237 974	
Transfers recognised - capital	594 272	237 974	237 974	-	-	38 225	(38 225)	(100,00)	237 974	
Public contributions & donations	-	-	-	-	-	-	-	-	-	
Borrowing	-	-	-	-	-	-	-	-	-	
Internally generated funds	-	-	-	-	-	-	-	-	-	
Total sources of capital funds	594 272	237 974	237 974	-	-	38 225	(38 225)	(100,00)	237 974	
Financial position										
Total current assets	-	253 316	253 316	279 474	610 703	42 219	568 484	1 346,50	253 316	
Total non current assets	-	2 552 415	2 552 415	23 529	23 529	425 402	(401 874)	(94,47)	2 552 415	
Total current liabilities	-	100 334	100 334	171 210	334 471	16 722	317 749	1 900,15	100 334	
Total non current liabilities	-	23 643	23 643	-	-	3 941	(3 941)	(100,00)	23 643	
Community wealth/Equity	-	2 681 753	2 681 753	131 792	289 761	446 959	(147 198)	(32,93)	2 681 753	
Cash flows										
Net cash from (used) operating	379 248	186 958	186 958	305 039	305 039	82 352	222 687	270,41	186 958	
Net cash from (used) investing	(342 415)	(237 974)	(237 974)	-	(74)	(13 636)	13 564	(99,45)	(237 974)	
Net cash from (used) financing	(1 371)	-	-	-	-	-	-	-	-	
Cash/cash equivalents at the year end	241 013	65 534	65 534	510 519	510 519	185 264	325 256	175,56	65 534	

Creditors Age Analysis (F10)

Detail	0 -		31 -		61 -		91 -		121 -		151 -		181 Days -		Over 1		Total
	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	1 Year	Year	R 000 %	R 000 %	R 000 %	R 000 %	R 000 %	R 000 %			
Bulk Electricity	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Bulk Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PAYE deductions	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
VAT (output less input)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Pensions / Retirement deductions	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Loan repayments	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Trade Creditors	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Auditor General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Debtors Age Analysis (R9)																	
Detail	0 - 30 Days		31 - 60 Days		61 - 90 Days		91 - 120 Days		121 - 150 Days		151 - 180 Days		181 Days - 1 Year		Total	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i/c Council Policy
	R 000	%	R 000	%	R 000	%	R 000	%	R 000	%	R 000	%	R 000	%			
Debtors Age Analysis By Income Source	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Debtors Age Analysis By Income Source	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Trade and Other Receivables from Exchange Transactions - Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Trade and Other Receivables from Exchange Transactions - Electricity	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Receivables from Non-exchange Transactions - Property Rates	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Receivables from Exchange Transactions - Waste Water Management	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Receivables from Exchange Transactions - Waste Management	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Receivables from Exchange Transactions - Property Rental Debts	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Interest on Arrear Debtor Accounts	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total By Income Source	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Debtors Age Analysis By Customer Group	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Organs of State	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Commercial	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Households	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total By Customer Group	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Limpopo: Lepelle-Nkumpi (LIM355) - Table C1 Schedule Monthly Budget Statement Summary for period ending (M02) 31 August 2017									
Description	2016/17		Budget year 2017/18						
	Audited Outcome	Original Budget	Adjusted Budget	M02 Avg Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	-	22 663	22 663	3 751	3 751	2 048	805	27.33	22 663
Service charges	-	7 249	7 249	1 162	1 162	942	220	23.30	7 249
Investment revenue	-	14 018	14 018	717	717	1 822	(1 106)	(60.67)	14 018
Transfers recognised - operational	-	218 525	218 525	543	543	28 408	(27 865)	(98.08)	218 525
Other own revenue	-	218 036	218 036	12 710	12 710	14 672	(1 962)	(13.31)	218 036
Total Revenue (excluding capital transfers and contributions)	-	480 491	480 491	18 882	18 882	48 782	(28 903)	(61.28)	480 491
Employment costs	-	91 795	91 795	7 001	7 001	11 933	(4 932)	(41.33)	91 795
Remuneration of councillors	-	26 320	26 320	1 562	1 562	3 422	(1 860)	(64.35)	26 320
Depreciation & asset impairment	-	31 000	31 000	-	-	4 030	(4 030)	(100.00)	31 000
Finance charges	-	60	60	-	-	5	(5)	(100.00)	60
Materials and bulk purchases	-	16 560	16 560	592	592	2 163	(1 571)	(72.50)	16 560
Transfers and grants	-	-	-	-	-	-	-	-	-
Other expenditure	-	160 398	160 398	8 735	8 735	20 852	(12 117)	(56.11)	160 398
Total Expenditure	-	328 134	328 134	17 890	17 890	42 397	(24 507)	(57.88)	328 134
Surplus/(Deficit)	-	154 357	154 357	1 002	1 002	6 394	(8 392)	(64.53)	154 357
Transfers recognised - capital	-	85 271	85 271	114	114	8 485	(8 371)	(98.66)	85 271
Contributions recognised - capital & contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	-	219 628	219 628	1 116	1 116	14 879	(13 763)	(92.89)	219 628
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	-	219 628	219 628	1 116	1 116	14 879	(13 763)	(92.50)	219 628
Capital expenditure & funds sources									
Capital expenditure	-	219 628	219 628	1 528	1 528	28 552	(27 024)	(94.85)	219 628
Transfers recognised - capital	-	65 271	65 271	-	-	6 485	(6 485)	(100.00)	65 271
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	154 357	154 357	1 528	1 528	-	1 528	-	154 357
Total sources of capital funds	-	219 628	219 628	1 528	1 528	8 495	(6 958)	(82.00)	219 628
Financial position									
Total current assets	-	460 665	460 665	418 036	418 036	78 278	339 759	434.04	460 665
Total non current assets	-	800 440	800 440	-	-	133 407	(133 407)	(100.00)	800 440
Total current liabilities	-	41 573	41 573	18 809	18 809	5 929	11 880	171.46	41 573
Total non current liabilities	-	532	532	-	-	89	(89)	(100.00)	532
Community wealth/Equity	-	1 228 001	1 228 001	399 227	399 227	204 687	194 541	95.06	1 228 001
Cash flows									
Net cash from (used) operating	-	134 454	134 454	(14 806)	(14 806)	86 219	(100 995)	(117.03)	134 454
Net cash from (used) investing	-	(219 428)	(219 428)	(1 528)	(1 528)	(28 552)	27 024	(64.65)	(219 428)
Net cash from (used) financing	-	34	34	2	2	5	(3)	(53.13)	34
Cash/cash equivalents at the year end	-	132 244	132 244	(16 212)	(16 212)	274 857	(291 698)	(105.80)	132 244

Creditors Age Analysis (F10)

	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
	R 000 %	R 000 %	R 000 %	R 000 %	R 000 %	R 000 %	R 000 %	R 000 %	R 000 %
Detail									
Bulk Electricity	0	0	0	0	0	0	0	0	0
Bulk Water	0	0	0	0	0	0	0	0	0
PAYE deductions	0	0	0	0	0	0	0	0	0
VAT (output less input)	1 701	35,0	0	0	0	0	0	3 160	65,0
Pensions / Retirement deductions	0	0	0	0	0	0	0	0	0
Loan repayments	0	0	0	0	0	0	0	0	0
Trade Creditors	-2 554	25,5	0	0	0	0	0	-7 491	74,5
Auditor General	0	0	0	0	0	0	0	0	0
Other	-537	-2,2	0	0	0	0	0	24 540	102,2
Total	-1 400	-7,4	0	0	0	0	0	20 208	107,4

Debtors Age Analysis (F9)

	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts t.o. Council Policy
	R 000 %	R 000 %	R 000 %	R 000 %	R 000 %	R 000 %	R 000 %	R 000 %	R 000 %	R 000 %	R 000 %
Detail											
Debtors Age Analysis By Income Source											
Trade and Other Receivables from Exchange Transactions - Water	0	0	0	0	0	0	0	0	0	0	0
Trade and Other Receivables from Exchange Transactions - Electricity	0	0	0	0	0	0	0	0	0	0	0
Receivables from Non-exchange Transactions - Property Rates	1 697	2,0	1 761	1,9	1 750	1,9	15 732	52,3	0	0	0
Receivables from Exchange Transactions - Waste Water Management	0	0	0	0	0	0	0	0	0	0	0
Receivables from Exchange Transactions - Waste Management	589	1,9	538	1,7	461	1,5	29 403	93,6	0	0	0
Receivables from Exchange Transactions - Property Rental Debtors	0	0	0	0	0	0	0	0	0	0	0
Interest on Arrear Debtor Accounts	0	0	832	4,6	810	3,0	19 139	52,1	0	0	0
Recoverable unauthorised, irregular or inappropriate and wasteful expenditure	0	0	0	0	0	0	0	0	0	0	0
Other	39	3,8	190	12,6	55	5,5	6	6	717	70,2	0
Total By Income Source	2 624	1,7	2 496	1,7	3 113	2,1	3 030	2,1	134 950	92,4	0
Debtors Age Analysis By Customer Group											
Organs of State	834	3,1	813	3,1	459	1,7	462	1,7	24 572	50,5	0
Commercial	493	1,7	495	1,8	689	2,5	645	2,3	25 965	51,7	0
Households	1 197	1,3	1 188	1,3	1 947	2,1	1 924	2,1	84 553	93,1	0
Other	0	0	0	0	0	0	0	0	0	0	0
Total By Customer Group	2 524	1,7	2 496	1,7	3 113	2,1	3 030	2,1	134 950	92,4	0

Limpopo: Moelemole(LIM353) - Table C1 Schedule Monthly Budget Statement Summary for period ending (M02) 31 August 2017

Description	2016/17 Audited Outcome	Budget year 2017/18							
		Original Budget	Adjusted Budget	M02 Aug Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates		12 732	12 732	1 123	1 123	1 961	(838)	(43,31)	12 732
Service charges		11 965	11 965	508	508	1 484	(976)	(65,76)	11 965
Investment revenue		2 488	2 488	114	114	288	(174)	(69,55)	2 488
Transfers recognised - operational		125 047	125 047	250	250	52 736	(62 486)	(99,53)	125 047
Other own revenue		18 832	18 832	360	360	2 221	(1 861)	(83,78)	18 832
Total Revenue (excluding capital transfers and contributions)		171 965	171 965	2 355	2 355	58 713	(56 358)	(85,98)	171 965
Employment costs		80 387	80 387	5 706	5 706	11 379	(5 673)	(49,88)	80 387
Remuneration of councillors		13 391	13 391	906	906	1 556	(650)	(41,78)	13 391
Depreciation & asset impairment		7 260	7 260	580	580	1 228	(647)	(62,75)	7 260
Finance charges									
Materials and bulk purchases		9 474	9 474	853	853	1 480	(627)	(42,30)	9 474
Transfers and grants									
Other expenditure		56 108	56 108	(1 270)	(1 270)	4 647	(6 211)	(125,70)	56 108
Total Expenditure		168 580	168 580	6 775	6 775	20 335	(13 808)	(67,09)	168 580
Surplus/(Deficit)									
Transfers recognised - capital		5 408	5 408	(4 420)	(4 420)	38 128	(42 549)	(111,58)	5 408
Contributions recognised - capital & contributed assets		38 762	38 762	10 147	10 147	(10 147)	(100,00)	(100,00)	38 762
Surplus/(Deficit) after capital transfers & contributions		44 187	44 187	(4 420)	(4 420)	48 275	(52 686)	(109,16)	44 187
Share of surplus/(deficit) of associate									
Surplus/(Deficit) for the year		44 187	44 187	(4 420)	(4 420)	48 275	(52 686)	(109,16)	44 187
Capital expenditure & funds sources									
Capital expenditure		47 527	47 527			500	(500)	(100,00)	47 527
Transfers recognised - capital		37 078	37 078						37 078
Public contributions & donations									
Borrowing									
Internally generated funds		10 449	10 449			750	(750)	(100,00)	10 449
Total sources of capital funds		47 527	47 527			750	(750)	(100,00)	47 527
Financial position									
Total current assets		70 959	70 959	58 639	58 639	11 626	46 713	394,96	70 959
Total non current assets		269 597	269 597			44 033	(44 033)	(100,00)	269 597
Total current liabilities		53 144	53 144	8 622	8 622	8 657	(35)	(2,95)	53 144
Total non current liabilities		12 913	12 913			2 152	(2 152)	(100,00)	12 913
Community wealth/Equity		274 500	274 500	49 918	49 918	45 760	4 158	9,11	274 500
Cash flows									
Net cash from (used) operating		46 021	46 021	(9 358)	(9 358)	48 730	(68 883)	(119,20)	46 021
Net cash from (used) investing		(47 527)	(47 527)			(3 428)	3 428	(100,00)	(47 527)
Net cash from (used) financing									
Cash/cash equivalents at the year end		31 792	31 792	(9 358)	(9 358)	78 807	(87 964)	(111,80)	31 792

Creditors Age Analysis (F10)

	0 -		31 -		61 -		91 -		121 -		151 -		181 Days -		Over 1		Total	
	30 Days		60 Days		90 Days		120 Days		150 Days		180 Days		1 Year		Year			
	R 000	%	R 000	%	R 000	%	R 000	%	R 000	%	R 000	%	R 000	%	R 000	%	R 000	%
Bulk Electricity	2 929	100,0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2 929	38,4
Bulk Water	1 700	100,0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1 700	22,3
PAYE deductions	0		0		0		0		0		0		0		0		0	0
VAT (output less input)	0		0		0		0		0		0		0		0		0	0
Pensions / Retirement deductions	0		0		0		0		0		0		0		0		0	0
Loan repayments	0		0		0		0		0		0		0		0		0	0
Trade Creditors	2 498	83,1	0	0	507	18,9	0	0	0	0	0	0	0	0	0	0	3 005	39,4
Auditor General	0		0		0		0		0		0		0		0		0	0
Other	0		0		0		0		0		0		0		0		0	0
Total	7 127	93,4	0	0	507	6,6	0	0	0	0	0	0	0	0	0	0	7 633	100,0

Debtors Age Analysis (F9)

	0 -		31 -		61 -		91 -		121 -		151 -		181 Days -		Over 1		Total		Actual Bad Debts		Impairment -	
	30 Days		60 Days		90 Days		120 Days		150 Days		180 Days		1 Year		Year				Written Off		Bad Debts	
	R 000	%	R 000	%	R 000	%	R 000	%	R 000	%	R 000	%	R 000	%	R 000	%	R 000	%	R 000	%	R 000	%
District: Mearau (D233)																						
Debtors Age Analysis By Income Source																						
Trade and Other Receivables from Exchange Transactions - Water	0		0		0		0		0		0		0		0		0		0		0	
Trade and Other Receivables from Exchange Transactions - Electricity	6 742	10,4	5 860	9,0	1 624	2,5	1 589	2,5	1 229	1,9	1 051	1,6	5 878	9,0	41 090	63,1	65 076	9,8	0		0	
Receivables from Non-exchange Transactions - Property Rates	6 763	4,7	6 621	3,5	4 532	2,4	4 034	2,2	3 856	2,1	3 753	2,0	22 085	11,8	133 633	71,4	167 271	28,2	0		0	
Receivables from Exchange Transactions - Waste Water Management	0		0		0		0		0		0		0		0		0		0		0	
Receivables from Exchange Transactions - Waste Management	1 274	2,2	976	1,7	827	1,4	805	1,4	780	1,3	764	1,3	4 519	7,9	48 523	82,8	58 600	8,8	0		0	
Receivables from Exchange Transactions - Property Rental Debtors	0		0		0		0		0		0		0		0		0		0		0	
Interest on Arrear Debtor Accounts	0		0		0		0		0		0		0		0		0		0		0	
Recoverable unauthorised irregular or fruitless and wasteful Expenditure	0		0		0		0		0		0		0		0		0		0		0	
Other	3 623	1,0	3 575	1,0	3 538	1,0	3 450	1,0	3 379	1,0	3 336	1,0	19 042	5,4	312 452	88,7	352 356	53,1	0		0	
Total By Income Source	20 402	3,1	17 032	2,6	10 522	1,6	9 885	1,5	9 254	1,4	8 923	1,3	51 619	7,8	535 698	80,8	663 336	100,0	0	0	0	0
Debtors Age Analysis By Customer Group																						
Organs of State	1 602	5,7	1 201	4,2	764	2,7	602	2,8	764	2,7	715	2,5	4 034	14,4	18 412	54,9	28 357	4,3	0		0	
Commercial	3 227	3,5	2 708	2,9	2 047	2,2	1 182	1,3	1 127	1,2	861	0,9	6 404	6,8	75 562	81,1	93 118	14,0	0		0	
Households	14 186	2,7	12 375	2,3	7 217	1,4	7 566	1,4	7 036	1,3	6 969	1,3	39 101	7,4	435 224	82,2	529 873	79,8	0		0	
Other	1 394	17,4	748	6,1	494	4,1	395	2,7	328	2,7	379	3,1	2 020	16,8	8 501	53,3	12 168	1,8	0		0	
Total By Customer Group	20 402	3,1	17 032	2,6	10 522	1,6	9 885	1,5	9 254	1,4	8 923	1,3	51 619	7,8	535 698	80,8	663 336	100,0	0	0	0	0

Limpopo: Greater Giyani(LIM331) - Table C1 Schedule Monthly Budget Statement Summary for period ending (M02) 31 August 2017									
Description	2016/17	Budget year 2017/18							
	Audited Outcome	Original Budget	Adjusted Budget	M02 Aug Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates		30 000	30 000	2 387	4 774	3 500	1 174	37.61	30 000
Service charges		4 300	4 300	355	754	731	23	0.53	4 300
Investment revenue		11 776	11 776	1 274	2 470	1 531	939	8.13	11 776
Transfers recognised - operational		241 457	241 457	1 091	100 978	60 496	20 492	25.40	241 457
Other own revenue		15 068	15 068	961	1 655	3 293	(1 638)	(10.87)	15 068
Total Revenue (excluding capital transfers and contributions)		302 601	302 601	6 078	110 632	69 556	20 885	23.41	302 601
Employee costs		133 873	133 873	9 974	19 771	21 633	(1 862)	(6.48)	133 873
Remuneration of councillors		20 646	20 646	1 664	3 329	3 512	(183)	(5.21)	20 646
Depreciation & asset impairment		30 000	30 000						30 000
Finance charges		770	770				30	(3.91)	770
Materials and bulk purchases		8 600	8 600	395	703	1 506	(803)	(9.34)	8 600
Transfers and grants									
Other expenditure		107 223	107 223	5 594	8 167	13 296	(5 129)	(38.67)	107 223
Total Expenditure		301 312	301 312	17 627	31 970	39 935	(7 985)	(24.98)	301 312
Surplus/(Deficit)		1 289	1 289	(11 549)	78 662	49 621	28 970	58.30	1 289
Transfers recognised - capital		81 736	81 736		38 952	27 245	11 707	42.97	81 736
Contributions recognised - capital & contribution assets									
Surplus/(Deficit) after capital transfers & contributions		83 025	83 025	(11 549)	117 614	76 876	40 877	52.17	83 025
Share of surplus/ (deficit) of associate									
Surplus/(Deficit) for the year		83 025	83 025	(11 549)	117 614	76 876	40 877	52.17	83 025
Capital expenditure & funds sources									
Capital expenditure		113 024	113 024	9 794	23 544	12 492	11 052	47.36	113 024
Transfers recognised - capital		81 736	81 736	3 945	0 156	27 245	(21 090)	(77.41)	81 736
Public contributions & donations									
Borrowing									
Internally generated funds		31 266	31 266	6 838	16 388	5 215	11 173	214.27	31 266
Total sources of capital funds		113 024	113 024	6 784	22 544	32 460	(9 916)	(43.55)	113 024
Financial position									
Total current assets		213 378	213 378	(36 091)	(62 062)	35 563	(98 226)	(276.20)	213 378
Total non current assets		393 833	393 833	19 714	28 419	65 040	(39 229)	(50.76)	393 833
Total current liabilities		141 271	141 271	9 507	10 463	23 545	(13 082)	(55.50)	141 271
Total non current liabilities									
Community wealth/Equity		466 001	466 001	(28 284)	(46 706)	77 667	(124 373)	(160.14)	466 001
Cash flows									
Net cash from (used) operating		115 229	115 229	(17 100)	109 393	73 163	36 231	40.46	115 229
Net cash from (used) investing		(113 024)	(113 024)	(9 794)	(22 544)	(12 432)	(10 112)	61.34	(113 024)
Net cash from (used) financing									
Cash/cash equivalents at the year end		122 206	122 206	254 085	284 085	180 761	73 304	40.85	122 206

Creditors Age Analysis (F10)

Detail	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
	R 000 %	R 000 %	R 000 %	R 000 %	R 000 %	R 000 %	R 000 %	R 000 %	R 000 %
Bulk Electricity	0	0	0	0	0	0	0	0	0
Bulk Water	0	0	0	0	0	0	0	0	0
PAYE deductions	0	0	0	0	0	0	0	0	0
VAT (output less input)	0	0	0	0	0	0	0	0	0
Pensions / Retirement deductions	0	0	0	0	0	0	0	0	0
Loan repayments	0	0	0	0	0	0	0	0	0
Trade Creditors	0	0	0	0	0	0	0	0	0
Auditor General	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0	0	0

Debtors Age Analysis (F01)

Detail	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts in Council Policy								
	R 000 %	R 000 %	R 000 %	R 000 %	R 000 %	R 000 %	R 000 %	R 000 %	R 000 %	R 000 %	R 000 %								
Debtors Age Analysis By Income Source																			
Trade and Other Receivables from Exchange Transactions - Water	0	0	0	0	0	0	0	0	0	0	0								
Trade and Other Receivables from Exchange Transactions - Electricity	0	0	0	0	0	0	0	0	0	0	0								
Receivables from Non-exchange Transactions - Property Rates	2 362	3.8	1 728	2.8	2 618	4.3	1 565	2.5	1 670	2.7	1 407	2.3	50 237	81.6	0	61 584	41.2	0	0
Receivables from Exchange Transactions - Waste Water Management	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Receivables from Exchange Transactions - Waste Management	399	2.5	393	2.5	281	1.6	229	1.4	257	1.6	261	1.7	14 000	88.5	0	15 820	10.6	0	0
Receivables from Exchange Transactions - Property Rates Debtors	48	1.7	48	1.7	40	1.4	40	1.4	43	1.6	30	1.4	2 515	90.7	0	2 778	1.8	0	0
Interest on Asset Debtor Accounts	0	0	455	7	1 073	1.6	1 067	1.6	2 070	3.0	993	1.4	62 928	91.7	0	68 486	45.8	0	0
Recoverable unauthorised irregular or auditors and wasteful expenditure	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total By Income Source	2 809	1.9	2 635	1.8	4 022	2.7	2 912	1.9	4 053	2.7	2 703	1.8	130 358	87.2	0	149 502	100.0	0	0
Debtors Age Analysis By Customer Group																			
Organs of State	549	2.3	227	0.9	943	3.0	296	1.2	495	2.0	226	0.9	21 481	88.7	0	24 217	16.2	0	0
Commercial	22	0.3	14	0.0	16	0.0	4	0.0	14	0.0	15	0.0	265	73.4	0	354	2.0	0	0
Households	1 430	4.1	1 353	3.8	1 950	4.4	1 188	3.4	1 375	3.9	1 096	3.1	27 201	77.4	0	35 151	23.5	0	0
Other	768	9	1 061	1.2	1 533	1.7	1 418	1.9	2 169	2.4	1 378	1.5	81 427	90.7	0	89 780	60.1	0	0
Total By Customer Group	2 809	1.9	2 635	1.8	4 022	2.7	2 912	1.9	4 053	2.7	2 703	1.8	149 502	87.2	0	149 502	100.0	0	0

Limpopo: Greater Tzaneen (LIM333) - Table C1 Schedule Monthly Budget Statement Summary for period ending (M02) 31 August 2017

Description	2016/17	Budget year 2017/18							
	Audited Outcome	Original Budget	Adjusted Budget	M02 Aug Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	-	90 500	90 500	9 004	17 787	15 258	2 529	16,57	90 500
Service charges	-	532 683	532 683	46 209	89 674	105 273	(15 599)	(14,82)	532 683
Investment revenue	-	3 501	3 501	773	895	239	756	315,77	3 501
Transfers recognised - operational	-	348 837	348 837	(11 573)	171 189	150 983	20 197	13,38	348 837
Other own revenue	-	83 276	83 276	7 545	14 030	11 667	2 363	20,25	83 276
Total Revenue (excluding capital transfers and contributions)	-	1 058 797	1 058 797	91 959	293 667	283 421	10 246	3,82	1 058 797
Employee costs	-	320 278	320 278	23 108	47 268	50 485	(3 219)	(5,38)	320 278
Remuneration of councillors	-	24 684	24 684	1 909	3 808	3 835	(28)	(0,73)	24 684
Depreciation & asset impairment	-	128 992	128 992	-	-	21 485	(21 485)	(100,00)	128 992
Finance charges	-	12 771	12 771	192	385	537	(152)	(28,34)	12 771
Materials and bulk purchases	-	386 060	386 060	39 659	39 659	61 390	(21 731)	(35,40)	386 060
Transfers and grants	-	39 179	39 179	1 338	6 471	5 175	1 295	25,01	39 179
Other expenditure	-	192 915	192 915	23 415	33 235	22 824	10 410	45,61	192 915
Total Expenditure	-	1 104 879	1 104 879	89 620	130 824	165 734	(34 910)	(21,06)	1 104 879
Surplus/(Deficit)	-	(46 083)	(46 083)	(37 661)	162 843	117 687	45 156	38,37	(46 083)
Transfers recognised - capital	-	91 145	91 145	-	-	33 535	(33 535)	(100,00)	91 145
Contributions recognised - capital & contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	-	45 062	45 062	(37 661)	162 843	151 221	11 622	7,89	45 062
Share of surplus/ (deficit) of associates	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	-	45 062	45 062	(37 661)	162 843	151 221	11 622	7,89	45 062
Capital expenditure & funds sources									
Capital expenditure	-	141 125	141 125	21 836	22 295	13 287	9 008	67,80	141 125
Transfers recognised - capital	-	91 145	91 145	17 805	17 939	7 718	10 223	132,50	91 145
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	34 745	34 745	-	-	1 890	(1 890)	(100,00)	34 745
Internally generated funds	-	15 235	15 235	4 230	4 356	3 681	675	18,33	15 235
Total sources of capital funds	-	141 125	141 125	21 836	22 295	13 287	9 008	67,80	141 125
Financial position									
Total current assets	-	375 031	375 031	-	-	62 505	(62 505)	(100,00)	375 031
Total non current assets	-	2 019 179	2 019 179	-	-	336 530	(336 530)	(100,00)	2 019 179
Total current liabilities	-	233 859	233 859	-	-	38 977	(38 977)	(100,00)	233 859
Total non current liabilities	-	230 551	230 551	-	-	38 425	(38 425)	(100,00)	230 551
Community wealth/Equity	-	1 929 799	1 929 799	-	-	321 633	(321 633)	(100,00)	1 929 799
Cash flows									
Net cash from (used) operating	-	128 960	128 960	-	-	79 961	(79 961)	(100,00)	128 960
Net cash from (used) investing	-	(139 610)	(139 610)	-	-	(14 142)	14 142	(100,00)	(139 610)
Net cash from (used) financing	-	10 170	10 170	-	-	30	(30)	(100,00)	10 170
Cash/cash equivalents at the year end	-	11 864	11 864	-	-	78 193	(78 193)	(100,00)	11 864

Creditors Age Analysis (F10)

Detail	0 - 30 Days		31 - 60 Days		61 - 90 Days		91 - 120 Days		121 - 150 Days		151 - 180 Days		181 Days - 1 Year		Over 1 Year		Total
	R 000	%	R 000	%	R 000	%	R 000	%	R 000	%	R 000	%	R 000	%	R 000	%	
Bulk Electricity	0		0		0		0		0		0		0		0		0
Bulk Water	0		0		0		0		0		0		0		0		0
PAYE deductions	0		0		0		0		0		0		0		0		0
VAT (output less input)	0		0		0		0		0		0		0		0		0
Pensions / Retirement deductions	0		0		0		0		0		0		0		0		0
Loan repayments	0		0		0		0		0		0		0		0		0
Trade Creditors	3 535	70,2	292	5,8	875	17,4	0		336	6,7	0		0		0		5 039
Auditor General	0		0		0		0		0		0		0		0		0
Other	0		0		0		0		0		0		0		0		0
Total	3 535	70,2	292	5,8	875	17,4	0		336	6,7	0		0		0		5 039

Limpopo: Mopani(DC33) - Table C1 Schedule Monthly Budget Statement Summary for period ending (M02) 31 August 2017

Description	2016/17	Budget year 2017/18								
		Audited Outcome	Original Budget	Adjusted Budget	M02 Aug Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
Financial Performance										
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	-	237 920	237 920	-	-	837	(837)	(100,00)	237 920	
Investment revenue	-	10 300	10 300	-	-	-	-	-	10 300	
Transfers recognised - operational	-	777 299	777 299	-	-	266 216	(266 216)	(100,00)	777 299	
Other own revenue	-	840	840	-	-	14	(14)	(100,00)	840	
Total Revenue (excluding capital transfers and contributions)	-	1 026 359	1 026 359	-	-	267 066	(267 066)	(100,00)	1 026 359	
Employee costs	-	385 590	385 590	-	-	58 685	(58 685)	(100,00)	385 590	
Remuneration of councillors	-	8 509	8 509	-	-	1 573	(1 573)	(100,00)	8 509	
Depreciation & asset impairment	-	184 888	184 888	-	-	746	(746)	(100,00)	184 888	
Finance charges	-	-	-	-	-	-	-	-	-	
Materials and bulk purchases	-	241 462	241 462	-	-	48 677	(48 677)	(100,00)	241 462	
Transfers and grants	-	-	-	-	-	-	-	-	-	
Other expenditure	-	215 066	215 066	-	-	32 588	(32 588)	(100,00)	215 066	
Total Expenditure	-	1 035 314	1 035 314	-	-	142 250	(142 250)	(100,00)	1 035 314	
Surplus/(Deficit)	-	(8 955)	(8 955)	-	-	124 816	(124 816)	(100,00)	(8 955)	
Transfers recognised - capital	-	559 950	559 950	-	-	79 293	(79 293)	(100,00)	559 950	
Contributions recognised - capital & contributed assets	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers & contributions	-	550 995	550 995	-	-	204 109	(204 109)	(100,00)	550 995	
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	-	550 995	550 995	-	-	204 109	(204 109)	(100,00)	550 995	
Capital expenditure & funds sources										
Capital expenditure	-	640 835	640 835	-	-	57 888	(57 888)	(100,00)	640 835	
Transfers recognised - capital	-	559 950	559 950	-	-	56 388	(56 388)	(100,00)	559 950	
Public contributions & donations	-	-	-	-	-	-	-	-	-	
Borrowing	-	-	-	-	-	-	-	-	-	
Internally generated funds	-	80 885	80 885	-	-	1 500	(1 500)	(100,00)	80 885	
Total sources of capital funds	-	640 835	640 835	-	-	57 888	(57 888)	(100,00)	640 835	
Financial position										
Total current assets	-	680 729	680 729	-	-	113 455	(113 455)	(100,00)	680 729	
Total non current assets	-	4 813 022	4 813 022	-	-	802 170	(802 170)	(100,00)	4 813 022	
Total current liabilities	-	542 451	542 451	-	-	80 409	(80 409)	(100,00)	542 451	
Total non current liabilities	-	57 937	57 937	-	-	9 656	(9 656)	(100,00)	57 937	
Community wealth/Equity	-	4 893 363	4 893 363	-	-	815 581	(815 581)	(100,00)	4 893 363	
Cash flows										
Net cash from (used) operating	-	644 775	644 775	-	-	367 393	(367 393)	(100,00)	644 775	
Net cash from (used) investing	-	(640 835)	(640 835)	-	-	(65 088)	65 088	(100,00)	(640 835)	
Net cash from (used) financing	-	-	-	-	-	-	-	-	-	
Cash/cash equivalents at the year end	-	3 940	3 940	-	-	302 295	(302 295)	(100,00)	3 940	

Limpopo: Makhuduthamega(LIM473) - Table C1 Schedule Monthly Budget Statement Summary for period ending (M02) 31 August 2017

Description	2016/17	Budget year 2017/18								
		Audited Outcome	Original Budget	Adjusted Budget	M02 Aug Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
Financial Performance										
Property rates		36 841	36 841	3 142	3 142	6 473	(3 331)	(51.46)	36 841	
Service charges										
Investment revenue		12 259	12 259	800	800	2 037	(1 239)	(60.75)	12 259	
Transfers recognised - operations		236 226	236 226			93 630	(132 596)	(100.00)	236 226	
Other own revenue		28 011	28 011	9 694	9 694	4 517	4 487	99.33	28 011	
Total Revenue (excluding capital transfers and contributions)		315 338	315 338	12 846	12 846	106 558	(83 612)	(87.85)	316 338	
Employee costs		72 816	72 816	6 001	6 001	13 322	(8 321)	(62.40)	72 816	
Remuneration of councillors		22 040	22 040	1 688	1 688	3 673	(1 985)	(54.04)	22 040	
Depreciation & asset impairment		21 500	21 500	1 761	1 761	3 240	(1 479)	(45.56)	21 500	
Finance charges										
Materials and bulk purchases										
Transfers and grants										
Other expenditure		152 401	152 461	15 070	15 070	24 788	(9 718)	(39.20)	152 461	
Total Expenditure		268 817	268 817	23 520	23 520	48 023	(21 503)	(47.76)	268 817	
Surplus/(Deficit)		46 521	46 521	(10 674)	(10 674)	61 535	(72 169)	(117.18)	46 521	
Transfers recognised - capital		76 196	76 196			25 099	(25 099)	(100.00)	76 196	
Contributions recognised - capital & contributed assets										
Surplus/(Deficit) after capital transfers & contributions		122 717	122 717	(10 674)	(10 674)	86 634	(97 268)	(112.20)	122 717	
Share of surplus/ (deficit) of associate										
Surplus/(Deficit) for the year		122 717	122 717	(10 674)	(10 674)	86 634	(97 268)	(112.20)	122 717	
Capital expenditure & funds sources										
Capital expenditure		144 962	144 962	29 320	29 320	21 600	7 720	35.74	144 962	
Transfers recognised - capital		144 962	144 962	29 320	29 320	21 600	7 720	35.74	144 962	
Public contributions & donations										
Borrowing										
Internally generated funds										
Total sources of capital funds		144 962	144 962	29 320	29 320	21 600	7 720	35.74	144 962	
Financial position										
Total current assets		133 183	133 183	115 118	115 118	22 197	32 621	418.62	133 183	
Total non-current assets		621 519	621 519	323 100	323 100	86 923	236 260	271.81	621 519	
Total current liabilities		33 613	33 613	51 880	51 880	5 602	46 278	926.07	33 613	
Total non-current liabilities		4 327	4 327	3 616	3 616	721	2 895	401.49	4 327	
Community wealth equity		616 763	616 763	382 801	382 801	102 794	280 007	272.40	616 763	
Cash flows										
Net cash from (used) operating		157 039	157 039	(44 840)	(44 840)	81 374	(126 224)	(155.11)	157 039	
Net cash from (used) investing		(144 962)	(144 962)	(29 320)	(29 320)	(21 600)	(7 720)	(35.74)	(144 962)	
Net cash from (used) financing										
Cash/cash equivalents at the year end		73 977	73 977	(74 167)	(74 167)	121 977	(185 844)	(180.95)	73 977	

Creditors Age Analysis (F10)

Detail	0 -	31 -	61 -	91 -	121 -	151 -	181 Days -	Over 1	Total
	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	1 Year	Year	
	R 000 %	R 000 %	R 000 %	R 000 %	R 000 %	R 000 %	R 000 %	R 000 %	R 000 %
Bulk Electricity	0	0	0	0	0	0	0	0	0
Bulk Water	0	0	0	0	0	0	0	0	0
PAYE deductions	0	0	0	0	0	0	0	0	0
VAT (output less input)	0	0	0	0	0	0	0	0	0
Pensions / Retirement deductions	0	0	0	0	0	0	0	0	0
Loan repayments	0	0	0	0	0	0	0	0	0
Trade Creditors	45 764	100.0	0	0	0	0	0	0	45 764
Auditor General	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0
Total	45 764	100.0	0	0	0	0	0	0	45 764

Debtors Age Analysis (F9)

Detail	0 -	31 -	61 -	91 -	121 -	151 -	181 Days -	Over 1	Total	Actual Used Debts Written Off against Debtors	Impairment - Bad Debts (L.O.Cours) Policy
	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	1 Year	Year			
	R 000 %	R 000 %	R 000 %	R 000 %	R 000 %	R 000 %	R 000 %	R 000 %	R 000 %	R 000 %	R 000 %
Debtors Age Analysis By Income Source											
Trade and Other Receivables from	0	0	0	0	0	0	0	0	0	0	0
Exchange Transactions - Water	0	0	0	0	0	0	0	0	0	0	0
Trade and Other Receivables from	0	0	0	0	0	0	0	0	0	0	0
Exchange Transactions - Electricity	0	0	0	0	0	0	0	0	0	0	0
Receivables from Non-exchange	0	0	0	0	0	0	0	0	0	0	0
Transactions - Property Rates	14 290	4.6	5 461	1.8	5 495	1.8	283 555	91.8	0	0	0
Receivables from Exchange Transactions -	0	0	0	0	0	0	0	0	308 800	100.0	204 695
Waste Water Management	0	0	0	0	0	0	0	0	0	0	0
Receivables from Exchange Transactions -	0	0	0	0	0	0	0	0	0	0	0
Waste Management	0	0	0	0	0	0	0	0	0	0	0
Receivables from Exchange Transactions -	0	0	0	0	0	0	0	0	0	0	0
Property Rental Debtors	0	0	0	0	0	0	0	0	0	0	0
Interest on Arrear Debtor Accounts	0	0	0	0	0	0	0	0	0	0	0
Recoverable unauthorised (regular or	0	0	0	0	0	0	0	0	0	0	0
illicit) and wasteful Expenditure	0	0	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0	0	0
Total By Income Source	14 290	4.6	5 461	1.8	5 495	1.8	283 555	91.8	0	308 800	100.0
Debtors Age Analysis By Customer Group											
Organs of State	12 751	4.9	4 034	1.5	4 725	1.6	237 994	91.6	0	0	0
Commercial	1 539	3.2	797	1.6	770	1.6	45 591	83.7	0	0	0
Households	0	0	0	0	0	0	0	0	48 866	15.8	0
Other	0	0	0	0	0	0	0	0	0	0	0
Total By Customer Group	14 290	4.6	5 461	1.8	5 495	1.8	283 555	91.8	0	308 800	100.0

Limpopo: Collins Chabane(LIM345) - Table C1 Schedule Monthly Budget Statement Summary for period ending (M02) 31 August 2017

Description	2016/17	Budget year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	M02 Aug Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %
Financial Performance									
Property rates	-	11 000	11 000	-	-	1 834	(1 834)	(100,00)	11 000
Service charges	-	4 814	4 814	-	-	802	(802)	(100,00)	4 814
Investment revenues	-	2 200	2 200	-	-	410	(410)	(100,00)	2 200
Transfers recognised - operational	-	309 752	309 752	-	-	77 438	(77 438)	(100,00)	309 752
Other own revenue	-	16 870	16 870	-	-	2 928	(2 928)	(100,00)	16 870
Total Revenue (excluding capital transfers and contributions)	-	344 636	344 636	-	-	83 412	(83 412)	(100,00)	344 636
Employee costs	-	113 805	113 805	-	-	18 968	(18 968)	(100,00)	113 805
Remuneration of councillors	-	30 098	30 098	-	-	5 016	(5 016)	(100,00)	30 098
Depreciation & asset impairment	-	38 000	38 000	-	-	5 700	(5 700)	(100,00)	38 000
Finance charges	-	400	400	-	-	67	(67)	(100,00)	400
Materials and bulk purchases	-	5 043	5 043	-	-	240	(240)	(100,00)	5 043
Transfers and grants	-	3 000	3 000	-	-	500	(500)	(100,00)	3 000
Other expenditure	-	75 374	75 374	-	-	12 143	(12 143)	(100,00)	75 374
Total Expenditure	-	265 721	265 721	-	-	42 633	(42 633)	(100,00)	265 721
Surplus/(Deficit)	-	78 915	78 915	-	-	40 779	(40 779)	(100,00)	78 915
Transfers recognised - capital	-	106 615	106 615	-	-	17 200	(17 200)	(100,00)	106 615
Contributions recognised - capital & contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	-	185 530	185 530	-	-	57 979	(57 979)	(100,00)	185 530
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	-	185 530	185 530	-	-	57 979	(57 979)	(100,00)	185 530
Capital expenditure & funds sources									
Capital expenditure	-	131 615	131 615	-	-	17 099	(17 099)	(100,00)	131 615
Transfers recognised - capital	-	106 615	106 615	-	-	17 200	(17 200)	(100,00)	106 615
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	25 000	25 000	-	-	4 000	(4 000)	(100,00)	25 000
Total sources of capital funds	-	131 615	131 615	-	-	21 200	(21 200)	(100,00)	131 615
Financial position									
Total current assets	-	278 537	278 537	-	-	46 423	(46 423)	(100,00)	278 537
Total non current assets	-	423 575	423 575	-	-	70 596	(70 596)	(100,00)	423 575
Total current liabilities	-	39 700	39 700	-	-	6 617	(6 617)	(100,00)	39 700
Total non current liabilities	-	1 700	1 700	-	-	283	(283)	(100,00)	1 700
Community wealth/Equity	-	660 712	660 712	-	-	110 119	(110 119)	(100,00)	660 712
Cash flows									
Net cash from (used) operating	-	234 109	234 109	-	-	58 657	(58 657)	(100,00)	234 109
Net cash from (used) investing	-	(131 615)	(131 615)	-	-	(21 200)	21 200	(100,00)	(131 615)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end	-	192 494	192 494	-	-	127 457	(127 457)	(100,00)	192 494

Limpopo: Mogalakwena(LIM367) - Table C1 Schedule Monthly Budget Statement Summary for period ending (M02) 31 August 2017

Description	2016/17	Budget year 2017/18							
	Audited Outcome	Original Budget	Adjusted Budget	M02 Aug Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	-	73 201	73 201	-	-	12 200	(12 200)	(100,00)	73 201
Service charges	-	354 001	354 001	-	-	59 000	(59 000)	(100,00)	354 001
Investment revenue	-	39 017	39 017	-	-	6 503	(6 503)	(100,00)	39 017
Transfers recognised - operational	-	385 152	385 152	-	-	64 192	(64 192)	(100,00)	385 152
Other own revenue	-	33 693	33 693	-	-	5 616	(5 616)	(100,00)	33 693
Total Revenue (excluding capital transfers and contributions)	-	885 064	885 064	-	-	147 511	(147 511)	(100,00)	885 064
Employee costs	-	287 994	287 994	-	-	47 999	(47 999)	(100,00)	287 994
Remuneration of councillors	-	22 035	22 035	-	-	3 673	(3 673)	(100,00)	22 035
Depreciation & asset impairment	-	93 744	93 744	-	-	15 624	(15 624)	(100,00)	93 744
Finance charges	-	-	-	-	-	-	-	-	-
Materials and bulk purchases	-	282 127	282 127	-	-	47 021	(47 021)	(100,00)	282 127
Transfers and grants	-	30 131	30 131	-	-	5 022	(5 022)	(100,00)	30 131
Other expenditure	-	169 033	169 033	-	-	28 172	(28 172)	(100,00)	169 033
Total Expenditure	-	885 064	885 064	-	-	147 511	(147 511)	(100,00)	885 064
Surplus/(Deficit)	-	-	-	-	-	-	0	-	-
Transfers recognised - capital	-	368 454	368 454	-	-	61 278	(61 278)	(100,00)	368 454
Contributions recognised - capital & contributed assets	-	-	-	-	-	131	(131)	(100,00)	-
Surplus/(Deficit) after capital transfers & contributions	-	368 454	368 454	-	-	61 409	(61 409)	(100,00)	368 454
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	-	368 454	368 454	-	-	61 409	(61 409)	(100,00)	368 454
Capital expenditure & funds sources									
Capital expenditure	-	486 147	486 147	-	-	81 025	(81 025)	(100,00)	486 147
Transfers recognised - capital	-	367 666	367 666	-	-	61 278	(61 278)	(100,00)	367 666
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	118 481	118 481	-	-	19 747	(19 747)	(100,00)	118 481
Total sources of capital funds	-	486 147	486 147	-	-	81 025	(81 025)	(100,00)	486 147
Financial position									
Total current assets	-	788 036	788 036	-	-	131 339	(131 339)	(100,00)	788 036
Total non current assets	-	1 984 361	1 984 361	-	-	330 727	(330 727)	(100,00)	1 984 361
Total current liabilities	-	299 115	299 115	-	-	49 852	(49 852)	(100,00)	299 115
Total non current liabilities	-	-	-	-	-	-	-	-	-
Community wealth/Equity	-	2 473 282	2 473 282	-	-	412 214	(412 214)	(100,00)	2 473 282
Cash flows									
Net cash from (used) operating	-	358 913	358 913	-	-	59 819	(59 819)	(100,00)	358 913
Net cash from (used) investing	-	(358 913)	(358 913)	-	-	(59 819)	59 819	(100,00)	(358 913)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end	-	(0)	(0)	-	-	(0)	0	(100,00)	(0)

