



NCPT

NORTHERN CAPE PROVINCIAL TREASURY

MUNICIPAL CFO FORUM SECOND QUARTER MUNICIPAL BUDGET OUTCOMES

As at 31 December 2017

8 March 2018

Dates

- Aggregate Operating Revenue
- Aggregate Operating Expenditure
- Aggregate Capital expenditure
- Aggregate outstanding debtors
- Aggregate outstanding creditors
- Aggregate cash flow
- Recommendations
- Analysis per district

RECOMMENDATIONS

- We recommend that the forum take note:
 - Of the increasing outstanding debtors
 - Deteriorating collection rates
 - Low spending of capital budget
 - Deteriorating closing cash and cash equivalents

AGGREGATE REVENUE

Table 1.1 : Operating Revenue as at 31 December 2017 (R'000)

District Municipality	Original Budget	Adjusted Budget	Year to Dated	% Collected	Detail		
					Property Rates	Service Charges	Other
Sol Plaatje	2 104 318	2 104 318	1 045 208	50%	343 473	485 915	215 821
Namakwa	758 186	758 186	329 701	43%	74 345	130 006	125 351
Pixley ka Seme	1 055 971	1 055 971	530 510	50%	64 266	201 191	265 053
ZF Mgcawu	1 384 634	1 384 634	613 356	44%	76 507	287 962	248 887
Frances Baard	764 188	764 188	276 230	36%	18 105	45 561	212 564
John Taolo Gaetsewe	1 190 435	1 190 435	488 727	41%	33 762	66 529	388 436
Total	7 257 733	7 257 733	3 283 733	45%	610 457	1 217 163	1 456 113

- On straight line method municipalities are suppose to have raised **50%** of their budgeted revenue as at 31 December.
- Actual revenue at **45%**
- Highest reported in Pixley ka Seme District at **50%**, followed by ZF Mgcawu at **44%**, Namakwa at **43%** and John Taolo Gaetsewe at **41%**,
- The lowest was reported in Frances Baard District at **36%**.
- Sol Plaatje at **50%**

AGGREGATE EXPENDITURE

Table 1 : Aggregate Expenditure as at 31 December 2017

District Municipality	Original Budget (R'000)	Adjusted Budget (R'000)	No of Municipalities in the District	Year to Dated (R'000)	% Spent
Sol Plaatje	2 168 557	2 168 557	1	1 046 132	48%
John Taola Gaetsewe	1 447 942	1 447 942	4	389 941	27%
Namakwa	854 534	854 534	7	321 895	38%
Pixley ka Seme	1 162 377	1 162 377	9	477 706	41%
ZF Mgcawu	1 506 272	1 506 272	7	550 592	37%
Frances Baard	863 324	863 324	4	170 647	20%
Total	5 834 449	5 834 449	31	1 910 781	33%

* Provincial Total Exclude Sol Plaatje

- On a straight line method municipalities are suppose to have spent **50%** of their budget as at 31 December.
 - Actual expenditure including Sol Plaatje at **37%**
 - Excluding Sol Plaatje **33%**
- Highest reported in Pixley ka Seme at **41%**, followed by Namakwa at **38%**, ZF Mgcawu at **37%** and John Taolo Gaetsewe at **27%**;
- The lowest was reported in Frances Baard at **20%**.
- Sol Plaatje at **48%**

AGGREGATE OPERATING EXPENDITURE

Table 1.3 : Operating Expenditure as at 31 December 2017 (R'000)

District Municipality	Original Budget	Adjusted Budget	Year to Dated	% Spent	Detail			
					Employee Related Costs	Bad and Doubtful debt	Bulk Purchases	Other Expenses
Sol Plaatje	1 936 491	1 936 491	969 271	50%	322 375	203 000	231 540	212 356
Namakwa	689 954	689 954	233 557	34%	95 884	940	61 155	75 578
Pixley ka Seme	936 604	936 604	424 444	45%	184 302	160	98 488	141 493
ZF Mgcawu	1 304 702	1 304 702	493 237	38%	264 215	9	114 096	114 917
Frances Baard	714 282	714 282	136 739	19%	70 260	-	17 556	48 923
John Taolo Gaetsewe	1 029 169	1 029 169	275 685	27%	142 233	100	53 430	79 922
Total	6 611 202	6 611 202	2 532 932	38%	1 079 269	204 209	576 266	673 188

- On average, 43% of the total budget was pent under Employee related costs, followed by other expenditure at 26%, Bulk Purchases at 23%
- Bad and Doubtful debt the lowest at 9%

AGGREGATE CAPITAL EXPENDITURE

Table 4 : Capital Expenditure as at 31 December 2017 (R'000)

District Municipality	Original Budget	Adjusted Budget	Year to Dated	% Spent	Detail				
					Water	Electricity	Housing	Roads & Pavement	Other
Sol Plaatje	232 065 602	232 065 602	76 861 570	33%	25 421 597	5 201 378	0	40 884 582	5 354 013
Namakwa	164 580 082	164 580 082	88 338 224	54%	76 242 044	5 302 126	-	3 280 911	3 513 143
Pixley ka Seme	225 772 533	225 772 533	53 262 525	24%	9 028 880	15 258 291	-	21801932	7 173 422
ZF Mgcawu	201 570 343	201 570 343	57 355 584	28%	16 350 276	12 916 112	-	11951951	16 137 245
Frances Baard	149 041 674	149 041 674	33 907 716	23%	15 693 599	4 282 420	0	12 476 955	1454 742
Jonh Taolo Gaetswe	418 773 251	418 773 251	114 255 635	27%	81 105 386	0	-	26 353 157	6 797 092
Total	1 391 803 485	1 391 803 485	423 981 254	30%	223 841 782	42 960 327	0	116 749 488	40 429 657

- Municipalities in the province spent **30%** of their total capital budget
- On average, **47%** of the total capital expenditure was incurred under Water, followed by Roads & Pavement at **30%**, Electricity at **13%**, Other capital expenditure at **10%**,
- Housing were the lowest at **0%**.

AGGREGATE OUTSTANDING DEBTORS

Table 1.5 : Debtor Age Analysis as at 31 December 2017 (R'000)

Municipality	0 - 30 Days		31 - 60 Days		61- 90 Days		Over 90 Days		Total	
	Total	%	Total	%	Total	%	Total	%	Total	%
Sol Plaatje	111 036	5%	60 072	3%	54 205	3%	1 941 005	90%	2 166 318	50%
Namakwa	20 949	5%	11 744	3%	9 872	3%	344 199	89%	386 764	9%
Pixley ka Seme	17 252	3%	22 247	4%	19 436	4%	492 848	89%	551 783	13%
ZF Mgcawu	57 285	10%	25 210	4%	15 481	3%	492 909	83%	590 885	14%
John Taolo Gaetsewe	13 854	4%	8 263	3%	30 040	10%	261 993	83%	314 150	7%
Frances Baard	13 634	4%	6 845	2%	6 061	2%	309 427	92%	335 967	8%
Total	234 010	5%	134 381	3%	135 095	4%	3 842 381	88%	4 345 867	100%

- The highest outstanding balance of outstanding debtors were reported at Sol Plaatje at **50%**, followed by ZF Mgcawu at **14%**, Pixley ka Seme at **13%**, Namakwa at **9%**
- John Taolo Gaetsewe was the lowest at **7%**
- Frances Baard district at **8%**.
- In aggregate **88%** is outstanding for more than 90 days, **4%** for 61-90 days, **3%** for 31-60 days and **5%** for up to 30 days.

AGGREGATE OUTSTANDING DEBTORS

Supporting table 1.5(a) (1):Debtor Age Analysis by customer group as at 31 December 2017 (R'000)

Provincial Total	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Government	27 199	3%	19 223	2%	24 416	3%	793 784	92%	864 622	20%
Business	81 201	14%	30 872	5%	29 988	5%	432 924	75%	574 985	13%
Households	118 858	4%	83 257	3%	78 947	3%	2 494 954	90%	2 776 016	64%
Other	6 752	5%	1 029	1%	1 744	1%	120 719	93%	130 244	3%
Total	234 010	5%	134 381	3%	135 095	3%	3 842 381	88%	4 345 867	100%
Water	69 467	6%	38 532	3%	33 963	3%	982 633	87%	1 124 595	26%
Electricity	65 468	16%	27 773	7%	22 473	5%	303 006	72%	418 720	10%
Property rates	44 209	4%	18 724	2%	39 669	4%	1 009 106	91%	1 111 708	26%
RSC Levies										
Other	55 323	3%	49 352	3%	38 990	2%	1 547 638	92%	1 691 303	39%
Total	234 010	5%	134 381	3%	135 095	3%	3 842 381	88%	4 345 867	100%

- The highest outstanding amount was reported under household at **64%** followed by government at **20%**, business at **13%** and the lowest under other sundry debtors at **3%**
- Highest owed service was other at **39%** followed by property rates and water at **26%** and the lowest was reported under electricity at **10%**.

AGGREGATE OUTSTANDING CREDITORS

Table 1.6 : Creditors Age Analysis as at 31 December 2017 (R'000)

Municipality	0 - 30 Days		31 - 60 Days		61- 90 Days		Over 90 Days		Total	
	Total	%	Total	%	Total	%	Total	%	Total	%
Sol Plaatje	77 813	100%							77 813	
Namakwa	35 840	14%	4 706	2%	10 953	4%	207 058	80%	258 557	
Pixley ka Seme	23 793	8%	15 436	5%	11 811	4%	231 402	82%	282 442	
ZF Mgcawu	31 042	20%	3 546	2%	3 460	2%	119 982	76%	158 030	
John Taolo Gaetsewe	23 232	17%	8 709	6%	37 797	27%	70 889	50%	140 627	
Frances Baard	58 295	21%	5 003	2%	9 046	3%	200 510	73%	272 854	
	250 015	21%	37 400	3%	73 067	6%	829 841	70%	1 190 323	

- The highest balance of outstanding creditors were reported at Pixley ka Seme District at **24%** followed by Frances Baard at **23%**, at Namakwa **22%**
- John Taolo Gaetsewe and ZF Mgcawu were the lowest at **12% and 13%** respectively.
- The reason for the lower outstanding creditors in John Taolo Gaetsewe district is due to non submission of creditors age analysis reports by Gamagara Local municipality.
- In aggregate **70%** was due for more than 90 days, **6%** over 60 days, **3%** over 30 days and **21%** was current.

AGGREGATE OUTSTANDING CREDITORS

Table 1.6(a): Outstanding Creditors as at 31 December 2017 (R'000)

Provincial overview R'000	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditors Age Analysis										
Bulk Electricity	76 741	13%	11 895	2%	24 550	4%	460 456	80%	573 642	48%
Bulk Water	23 886	9%	6 328	2%	10 583	4%	222 217	84%	263 014	22%
PAYE Deductions	11 184	89%	288	2%	309	2%	721	6%	12 502	1%
VAT(Output less Input)	10 200	100%	0	0%	0	0%	0	0%	10 200	1%
Pension/Retirement	6 508	86%	245	3%	244	3%	554	7%	7 551	1%
Loans Repayments	14	100%	0	0%	0	0%	0	0%	14	0%
Trade Creditors	43 222	28%	6 822	4%	29 160	19%	74 665	49%	153 869	13%
Auditor-General	11 351	14%	8 758	11%	6 593	8%	52 348	66%	79 050	7%
Other	66 909	74%	3 054	3%	1 516	2%	18 880	21%	90 359	8%
Total	250 015	21%	37 390	3%	72 955	6%	829 841	70%	1 190 201	100%

- The highest balance of outstanding creditors were reported under bulk electricity at **48%** followed by bulk water **22%**, trade creditors at **13%**, other sundry creditors at **8%**, auditor general at **7%**, PAYE, VAT and Pension at **1%**
- The lowest balance of outstanding creditors were reported under Loan Repayment at **0%**.
- From the above tables it is clear that municipalities are failing to pay their creditors as they become due (an indication of financial problems)

AGGREGATE CASH FLOW

Table 1.7 : Cash Flow Position as at 31 December 2017 (R'000)

Municipality	Opening Balance	Receipts		Payments					Closing Balance
		Grants & Subsidies	Other Receipts	Salaries & Wages	Cash & Creditors	Capital Payments	External Loans	Other	
John Taolo Gaetsewe	5 063	351 389	125 316	135 061	120 368	96 948	3 926	62 236	63 2
Namakwa	15 962	242 909	245 048	105 680	142 564	68 562	751	149 848	36 5
Pixley Ka Seme	21 747	282 282	306 353	170 344	145 641	42 866	1 653	187 516	62 3
ZF Mgcawu	58 017	255 092	377 713	267 900	135 046	50 581	3 657	139 391	94 2
Frances Baard	283 258	404 201	766 731	395 295	236 231	90 862	3 903	445 720	282 1
Total	384 047	1 535 873	1 821 161	1 074 280	779 850	349 819	13 890	984 711	538 5

Source: IYM Summary Reports Submitted by Municipalities to LG Database

- All the districts in the province opened and closed their books with positive cash and cash equivalent balances.
- With the highest closing balance was reported at Frances Baard at R282,179 million (Sol Plaatje R167,708 million), followed by ZF Mgcawu, John Taolo Gaetsewe and Pixley ka Seme closed at R94,247 million, R63,229 million and R62,362 million respectively.
- Namakwa closed with the lowest balance of R36,514 million.
- Though municipalities are reporting high closing balances in their section 71 reports the correctness of the reported information is questionable.



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ANALYSIS PER DISTRICT



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JOHN TAOLO GAETSEWE

REVENUE AND EXPENDITURE

Table 2.1(a) : Operating Revenue as at 31 December 2017 (R'000)

Municipality	Original Budget	Adjusted Budget	Year to Dated	% Collected	Detail		
					Property Rates	Service Charges	Other
Joe Morolong	272 108	272 108	170 546	63%	1 611	7 208	161 728
Ga-Segonyana	426 626	426 626	261 939	61%	32 151	59 321	170 466
Gamagara	409 327	409 327	-	0%	-	-	-
John Taolo Gaetswe District	82 374	82 374	56 242	68%	-	-	56 242
Total	1 190 435	1 190 435	488 727	41%	33 762	66 529	388 436

Table 2.1(b) : Operating Expenditure as at 31 December 2017 (R'000)

Municipality	Original Budget	Adjusted Budget	Year to Dated	% Spent	Detail			
					Employee Related Costs	Bad and Doubtful debt	Bulk Purchases	Other Expenses
Joe Morolong	157 639	157 639	66 062	42%	35 152	-	5 794	25 116
Ga-Segonyana	330 499	330 499	165 732	50%	76 709	100	47 636	41 287
Gamagara	459 603	459 603	-	0%	-	-	-	-
John Taolo Gaetswe District	81 428	81 428	43 891	54%	30 372	-	-	13 518
Total	1 029 169	1 029 169	275 685	27%	142 233	100	53 430	79 922

CAPITAL EXPENDITURE

Table 2.1(b) : Operating Expenditure as at 31 December 2017 (R'000)

Municipality	Original Budget	Adjusted Budget	Year to Dated	% Spent	Detail			
					Employee Related Costs	Bad and Doubtful debt	Bulk Purchases	Other Expenses
Joe Morolong	157 639	157 639	66 062	42%	35 152	-	5 794	25 116
Ga-Segonyana	330 499	330 499	165 732	50%	76 709	100	47 636	41 287
Gamagara	459 603	459 603	-	0%				
John Taolo Gaetsewe District	81 428	81 428	43 891	54%	30 372	-	-	13 518
Total	1 029 169	1 029 169	275 685	27%	142 233	100	53 430	79 922

DEBTORS BY CUSTOMER AND SERVICE

Table 2.1.(d) : Debtor Age Analysis as at 31 December 2017 (R'000)

Municipality	0 - 30 Days		31 - 60 Days		61- 90 Days		Over 90 Days		Total	
	Total	%	Total	%	Total	%	Total	%	Total	%
Joe Morolong	4 603	2%	3 802	2%	25 591	13%	160 097	82%	194 093	62%
Ga-Segonyana	9 148	8%	4 360	4%	3 825	4%	90 967	84%	108 300	34%
Gamagara										
John Toalo Gaetsewe	103	1%	101	1%	624	5%	10 929	93%	11 757	4%
Total	13 854	4%	8 263	3%	30 040	10%	261 993	83%	314 150	100%

Supporting table 2.1(d)(1):Debtor Age Analysis by customer group as at 31 December 2017 (R'000)

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
John Taolo District										
Government	995	2%	641	1%	5 911	12%	40 552	84%	48 099	15%
Business	6 500	10%	2 471	4%	12 735	20%	42 287	66%	63 993	20%
Households	6 025	3%	4 869	2%	11 217	6%	174 736	89%	196 847	63%
Other	334	6%	282	5%	177	3%	4 418	85%	5 211	2%
	0									
Total	13 854	4%	8 263	3%	30 040	10%	261 993	83%	314 150	100%
Water	3 910	8%	2 591	5%	2 587	5%	41 080	82%	50 168	16%
Electricity	3 934	26%	1 141	8%	1 132	8%	8 689	58%	14 896	5%
Property rates	2 581	2%	2 003	2%	23 566	21%	85 991	75%	114 141	36%
RSC Levies	0		0		0		0		0	0%
Other	3 429	3%	2 528	2%	2 755	2%	126 233	94%	134 945	43%
Total	13 854	4%	8 263	3%	30 040	10%	261 993	83%	314 150	100%

OUTSTANDING CREDITORS

Table 2.1(e) : Creditors Age Analysis as at 31 December 2017 (R'000)

Municipality	0 - 30 Days		31 - 60 Days		61- 90 Days		Over 90 Days		Total	
	Total	%	Total	%	Total	%	Total	%	Total	%
Joe Morolong	74	1%	2 040	30%	1	0%	4 760	69%	6 875	5%
Ga-Segonyana	22 701	17%	6 643		37 750		66 005	50%	133 099	95%
Gamagara										
John Toalo Gaetsewe	457	70%	26	4%	46	7%	124	19%	653	0%
Total	23 232	17%	8 709	6%	37 797	27%	70 889	50%	140 627	100%

Table 2.1(e) (1): Outstanding Creditors as at 31 December 2017

District overview R'000	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditors Age Analysis										
Bulk Electricity	4 349	13%			8 000	23%	22 047	64%	34 396	24%
Bulk Water	2 214	25%	2 214	25%	4 583	51%			9 011	6%
PAYE Deductions										
VAT(Output less Input)										
Pension/Retirement										
Loans Repayments										
Trade Creditors	16 595	18%	4 455	5%	25 213	28%	44 724	49%	90 987	65%
Auditor-General										
Other	74	1%	2 040	33%	1	0%	4 118	66%	6 233	4%
Total	23 232	17%	8 709	6%	37 797	27%	70 889	50%	140 627	100%

CASH FLOW

Table 2.1(f) : Cash Flow Position as at 31 December 2017 (R'000)

Municipality	Opening Balance	Receipts		Payments					Closing Balance
		Grants & Subsidies	Other Receipts	Salaries & Wages	Cash & Creditors	Capital Payments	External Loans	Other	
Joe Morolong	1 074	159 783	21 210	35 152	61 921	51 126		7 469	26 399
Ga-Segonyana	3 841	133 119	92 237	68 148	31 966	45 822	3 531	54 767	24 963
Gamagara									0
John Taolo Gaetsewe District	148	58 487	11 869	31 761	26 481		395		11 867
Total	5 063	351 389	125 316	135 061	120 368	96 948	3 926	62 236	63 229

Source : IYM Summary Reports Submitted by Municipalities to LG Database



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NAMAKWA

OPERATING REVENUE AND EXPENDITURE

Table 2.2(a) : Operating Revenue as at 31 December 2017 (R'000)

Municipality	Original Budget	Adjusted Budget	Year to Dated	% Collected	Detail		
					Property Rates	Service Charges	Other
Richtersveld	86 881	86 881	38 840	45%	11 015	11 948	15 877
Nama Khoi	257 221	257 221	155 590	60%	45 163	69 727	40 699
Kamiesberg	63 821	63 821	14 569	23%	(1)	7 226	7 344
Hantam	160 687	160 687	34 078	21%	8 389	24 143	1 546
Karoo Hoogland	67 331	67 331	35 323	52%	5 419	10 172	19 732
Khai-Ma	65 654	65 654	20 045	31%	4 359	6 789	8 897
Namakwa District	56 591	56 591	31 256	55%	-	-	31 256
Total	758 186	758 186	329 701	43%	74 345	130 006	125 351

Table 2.2(b) : Operating Expenditure as at 31 December 2017 (R'000)

Municipality	Original Budget	Adjusted Budget	Year to Dated	% Spent	Detail			
					Employee Related Costs	Bad and Doubtful debt	Bulk Purchases	Other Expenses
Richtersveld	65 389	65 389	19 564	30%	5 939	940	6 270	6 416
Nama Khoi	280 746	280 746	118 083	42%	41 657	-	41 554	34 871
Kamiesberg	63 261	63 261	16 170	26%	10 524	-	1 158	4 488
Hantam	94 803	94 803	15 212	16%	878	-	8 332	6 002
Karoo Hoogland	59 091	59 091	28 249	48%	11 494	-	3 687	13 068
Khai-Ma	61 079	61 079	11 810	19%	9 464	-	155	2 191
Namakwa District	65 585	65 585	24 469	37%	15 928	-	-	8 541
Total	689 954	689 954	233 557	34%	95 884	940	61 155	75 578

CAPITAL EXPENDITURE

Table 2.2(c) : Capital Expenditure as at 31 December 2017 (R'000)

Municipality	Original Budget	Adjusted Budget	Year to Dated	% Spent	Detail				
					Water	Electricity	Housing	Roads & Pavement	Other
Richtersveld	21 948	21 948	6 819	31%	2 294	1 854	-	339	2 331
Nama Khoi	24 774	24 774	9 412	38%	6 346	3 066	-	-	-
Kamiesberg	11 601	11 601	6 849	59%	6 849	-	-	-	-
Hantam	75 577	75 577	52 513	69%	49 753	-	-	2 681	78
Karoo Hoogland	8 145	8 145	9 363	115%	8 189	220	-	99	855
Khai-Ma	22 425	22 425	3 383	15%	2 811	161	-	162	248
Namakwa District	110	110	-	0%					
Total	164 580	164 580	88 338	54%	76 242	5 302	-	3 281	3 513

OUTSTANDING DEBTORS

Table 2.2(d) : Debtor Age Analysis as at 31 December 2017 (R'000)

Municipality	0 - 30 Days		31 - 60 Days		61- 90 Days		Over 90 Days		Total	
	Total	%	Total	%	Total	%	Total	%	Total	%
Richtersveld	549	1%	2 055	3%	1 088	2%	67 802	95%	71 494	18%
Nama Khoi	10 672	8%	5 210	4%	3 111	2%	114 410	86%	133 403	34%
Kamiesberg	1 436	2%	1 475	2%	1 299	2%	64 911	94%	69 121	18%
Hantam	4 474	11%	1 078	3%	2 604	6%	33 049	80%	41 205	11%
Karoo Hoogland	2 258	9%	572	2%	526	2%	22 510	87%	25 866	7%
Khai Ma	1 434	3%	1 250	3%	1 165	3%	40 418	91%	44 267	11%
Namakwa District	126	9%	104	7%	79	6%	1 099	78%	1 408	0%
Total: Namakwa District	20 949	5%	11 744	3%	9 872	3%	344 199	89%	386 764	100%

Supporting table 2.2(d) (1):Debtor Age Analysis by customer group as at 31 December 2017 (R'000)

Namakwa District	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Government	2 016	20%	684	7%	799	8%	6 561	65%	10 060	3%
Business	5 918	11%	2 239	4%	1 834	3%	45 010	82%	55 001	14%
Households	14 062	5%	7 377	3%	8 316	3%	265 167	90%	294 922	76%
Other	-1 047	-4%	1 444	5%	-1 077	-4%	27 461	103%	26 781	7%
Total	20 949	5%	11 744	3%	9 872	3%	344 199	89%	386 764	100%
Water	4 669	4%	3 335	3%	2 576	2%	97 623	90%	108 203	28%
Electricity	7 176	14%	2 473	5%	1 291	3%	39 649	78%	50 589	13%
Property rates	4 246	4%	2 272	2%	3 325	3%	90 106	90%	99 949	26%
RSC Levies	0		0		0		0			
Other	4 858	4%	3 664	3%	2 680	2%	116 821	91%	128 023	33%
Total	20 949	5%	11 744	3%	9 872	3%	344 199	89%	386 764	100%

OUTSTANDING CREDITORS

Table 2.2(d) : Creditors Age Analysis as at 31 December 2017 (R'000)

Municipality	0 - 30 Days		31 - 60 Days		61- 90 Days		Over 90 Days		Total	
	Total	%	Total	%	Total	%	Total	%	Total	%
Richtersveld	1 615	34%	1 326	28%	109	2%	1 656	35%	4 706	2%
Nama Khoi	13 152	7%	-997	-1%	5 536	3%	172 860	91%	190 551	74%
Kamiesberg	3 873	17%	1 189	5%	2 191	10%	14 997	67%	22 250	9%
Hantam	15 466	84%	650	4%	132	1%	2 214	12%	18 462	7%
Karoo Hoogland	16	1%	945	34%	1 662	59%	193	7%	2 816	1%
Khai Ma	1 711	9%	1 593	8%	1 323	7%	15 138	77%	19 765	8%
Namakwa District	7	100%							7	0%
Total: Namakwa District	35 840	14%	4 706	2%	10 953	4%	207 058	80%	258 557	100%

Table 2.2(e) : Outstanding Creditors as at 31 December 2017

District overview R'000	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditors Age Analysis										
Bulk Electricity	10 750	11%	-726	-1%	4 251	4%	82 690	85%	96 965	3%
Bulk Water	6 206	6%	542	0%	2 432	2%	103 049	92%	112 229	4%
PAYE Deductions	304	19%	288		309		721	44%	1 622	
VAT(Output less Input)										
Pension/Retirement	6	1%	245		244		554		1 049	
Loans Repayments										
Trade Creditors	356	4%	246	3%	1 637	20%	5 815	72%	8 054	
Auditor-General	3 218	15%	4 111	19%	2 080	26%	12 352	57%	21 761	
Other	15 000	89%	0	0%	0	0%	1 877	11%	16 877	
Total	35 840	14%	4 706	2%	10 953	4%	207 058	47%	258 557	100%

CASH FLOW

Table 2.2(f) : Cash Flow Position as at 31 December 2017 (R'000)

Municipality	Opening Balance	Receipts		Payments					Closing Balance
		Grants & Subsidies	Other Receipts	Salaries & Wages	Cash & Creditors	Capital Payments	External Loans	Other	
Richtersveld	537	27 226	20 984	11 610	38 993	1 510	727	-5 383	1 290
Nama Khoi	3 346	51 581	113 511	42 159	32 630	10 730		71 531	11 388
Kamiesberg	352	24 963	34 980	11 115	37 621			11 463	96
Hantam	1 683	76 420	22 377	878	5 998	46 074	24	43 099	4 407
Karoo Hoogland	2 490	9 859	12 838	11 494	10 362	6 794		-9 922	6 459
Khai-Ma	6 534	19 981	11 812	9 476	9 374	3 454		3 318	12 705
Namakwa District	1 020	32 879	28 546	18 948	7 586			35 742	169
Total	15 962	242 909	245 048	105 680	142 564	68 562	751	149 848	36 514

Source : IYM Summary Reports Submitted by Municipalities to LG Database



NCPT
NORTHERN CAPE PROVINCIAL

PIXLEY KA SEME

OPERATING REVENUE AND EXPENDITURE

Table 2.3(a) : Operating Revenue at 31 December 2017 (R'000)

Municipality	Original Budget	Adjusted Budget	Year to Dated	% Collected	Detail		
					Property Rates	Service Charges	Other
Ubuntu	128 324	128 324	100 102	78%	-	46 539	53 566
Umsobomvu	149 425	149 425	78 590	53%	5 787	35 227	37 577
Emthanjeni	257 549	257 549	130 824	51%	20 863	53 673	56 288
Kareeberg		-	20 308		5 095	5 355	9 850
Renosterberg	70 239	70 239	14 599	21%	1 770	6 243	6 588
Thembelihle	87 256	87 256	38 280	44%	4 098	10 314	23 866
Siyathemba	112 280	112 280	42 475	38%	12 330	14 703	15 444
Siyancuma	199 793	199 793	75 306	38%	14 324	29 138	31 844
Pixley Ka Seme District	51 105	51 105	30 026	59%	-	-	30 026
Total	1 055 971	1 055 971	530 510	50%	64 266	201 191	265 050

Table 2.3(b) : Operating Expenditure as at 31 December 2017 (R'000)

Municipality	Original Budget	Adjusted Budget	Year to Dated	% Spent	Detail			
					Employee Related Costs	Bad and Doubtful debt	Bulk Purchases	Other Expenses
Ubuntu	110 139	110 139	84 843	77%	25 868	-	26 598	32 377
Umsobomvu	149 292	149 292	52 450	35%	23 471	-	9 269	19 710
Emthanjeni	231 349	231 349	101 057	44%	40 440	-	30 421	30 196
Kareeberg		-	12 825		4 464	-	2 953	5 408
Renosterberg	46 212	46 212	19 105	41%	9 726	-	2 830	6 549
Thembelihle	65 802	65 802	25 140	38%	14 685	154	2 226	8 077
Siyathemba	118 921	118 921	32 969	28%	14 315	6	6 980	11 666
Siyancuma	162 913	162 913	68 310	42%	30 518	-	17 212	20 580
Pixley Ka Seme District	51 976	51 976	27 744	53%	20 815	-	-	6 930
Total	936 604	936 604	424 444	45%	184 302	160	98 488	141 490

CAPITAL EXPENDITURE

Table 2.3(c) : Capital Expenditure as at 31 December 2017 (R'000)

Municipality	Original Budget	Adjusted Budget	Year to Dated	% Spent	Detail				
					Water	Electricity	Housing	Roads & Pavement	Other
Ubuntu	15 063	15 063	5 522	37%	-	-	-	5 522	-
Umsobomvu	20 781	20 781	15 131	73%	188	3 028	-	7 607	4 308
Emthanjeni	39 082	39 082	14 214	36%	3 396	4 488	-	3 465	2 865
Kareeberg	-	-	-	!	-	-	-	-	-
Renosterberg	24 027	24 027	9 186	38%	5 445	1 478	-	2 263	-
Thembelihle	14 055	14 055	3 746	27%	-	800	-	2 946	-
Siyathemba	25 131	25 131	-	0%	-	-	-	-	-
Siyancuma	87 473	87 473	5 464	6%	-	5 464	-	-	-
Pixley Ka Seme District	161	161	-	-	-	-	-	-	-
Total	225 773	225 773	53 263	24%	9 029	15 258	-	21 802	7 173

OUTSTANDING BEDTORS

Table 2.3(d) : Debtor Age Analysis as at 31 December 2017 (R'000)

Municipality	0 - 30 Days		31 - 60 Days		61- 90 Days		Over 90 Days		Total	
	Total	%	Total	%	Total	%	Total	%	Total	%
Ubuntu	2 190	2%	2 086	2%	1 882	2%	86 276	93%	92 434	17%
Umsobomvu	4 966	3%	6 059	4%	5 779	4%	131 402	89%	148 206	27%
Emthanjeni			9 327	23%	6 152	15%	25 859	63%	41 338	7%
Kareeberg										
Renosterberg	2 888	5%	1 224	2%			54 690	93%	58 802	11%
Thembelihle	2 199	5%	1 120	3%	928	2%	37 522	90%	41 769	8%
Siyathemba			-1 271	-2%	1 739	2%	72 580	99%	73 048	13%
Siyancuma	4 808	5%	3 510	4%	2 764	3%	84 512	88%	95 594	17%
Pixley Ka Seme District	201	34%	192	32%	192	32%	7	1%	592	0%
Total: Pixley ka Seme District	17 252	3%	22 247	4%	19 436	4%	492 848	89%	551 783	100%

Supporting table 2.3(d)(1):Debtor Age Analysis by customer group as at 31 December 2017 (R'000)

Pixley Ka Seme District	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Government	1 587	7%	2 155	9%	1 568	7%	18 499	78%	23 809	4%
Business	3 195	7%	4 385	10%	2 047	5%	33 970	78%	43 597	8%
Households	11 944	2%	18 598	4%	15 342	3%	433 996	90%	479 880	87%
Other	526	12%	-2 891	-64%	479	11%	6 383	142%	4 497	1%
Total	17 252	3%	22 247	4%	19 436	4%	492 848	89%	551 783	100%
Water	6 115	3%	9 627	4%	8 013	4%	191 232	89%	214 987	39%
Electricity	5 082	9%	6 504	11%	4 926	8%	41 992	72%	58 504	11%
Property rates	1 612	2%	374	0%	1 789	2%	83 277	96%	87 052	16%
RSC Levies										
Other	4 443	2%	5 742	3%	4 708	2%	176 347	92%	191 240	35%
Total	17 252	3%	22 247	4%	19 436	4%	492 848	89%	551 783	100%



OUTSTANDING CREDITORS

Table 2.3(e) : Creditors Age Analysis as at 31 December 2017 (R'000)

Municipality	0 - 30 Days		31 - 60 Days		61- 90 Days		Over 90 Days		Total	
	Total	%	Total	%	Total	%	Total	%	Total	%
Ubuntu	2 360	100%							2 360	1%
Umsobomvu	7 622	92%	682						8 304	3%
Emthanjeni										
Kareeberg										
Renosterberg	4 681	7%	1 612	2%	1 117	2%	59 150	89%	66 560	24%
Thembelihle	1 656	3%	2 291	3%	2 709	4%	59 224	90%	65 880	23%
Siyathemba	1 316	4%	3 439	10%	3 005	9%	26 665	77%	34 425	12%
Siyancuma	6 158	6%	6 572	6%	4 443	4%	84 879	83%	102 052	36%
Pixley Ka Seme District	0	0%	840	29%	537	19%	1 484	52%	2 861	1%
Total: Pixley ka Seme District	23 793	8%	15 436	5%	11 811	4%	231 402	82%	282 442	100%

Table 2.3(e) : Outstanding Creditors as at 31 December 2017

District overview	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R'000	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditors Age Analysis										
Bulk Electricity	11 498	5%	9 451	4%	6 786	3%	196 754	88%	224 489	79%
Bulk Water	62		78	3%	169	6%	2 535	89%	2 844	1%
PAYE Deductions										
VAT(Output less Input)										
Pension/Retirement										
Loans Repayments										
Trade Creditors	3 271	33%	1 238	13%	702	7%	4 653	47%	9 864	3%
Auditor-General	2 264	6%	4 238	11%	3 903	10%	27 268	72%	37 673	13%
Other	6 698	88%	431	6%	251	3%	192	3%	7 572	3%
Total	23 793	8%	15 436	5%	11 811	4%	231 402	82%	282 442	100%

CASH FLOW

Table 2.3(f) : Cash Flow Position as at 31 December 2017 (R'000)

Municipality	Opening Balance	Receipts		Payments					Closing Balance
		Grants & Subsidies	Other Receipts	Salaries & Wages	Cash & Creditors	Capital Payments	External Loans	Other	
Ubuntu	3 456	7 629	44 305	13 385	11 005	5 522	105	48 345	-22 972
Umsobomvu	17 114	44 764	60 077	22 752	31 359	15 104	602	38 537	13 601
Emthanjeni	-1 021	59 890	71 071	40 440	30 653	14 214		30 421	14 212
Kareeberg	22 956	9 850	3 460	4 464	3 006	509		5 340	22 947
Renosterberg		22 476	3 107	9 726	2 841			2 830	10 186
Thembelihle	577	27 184	26 882	14 685	35 016	3 586	270	3 833	-2 747
Siyathemba	146	29 139	32 981	18 371	8 171			14 650	21 074
Siyancuma	-22 811	53 096	38 142	25 706	16 660	3 931	77	16 106	5 947
Pixley Ka Seme District	1 330	28 254	26 328	20 815	6 930		599	27 454	114
Total	21 747	282 282	306 353	170 344	145 641	42 866	1 653	187 516	62 362

Source : IYM Summary Reports Submitted by Municipalities to LG Database



NCPT
NORTHERN CAPE PROVINCIAL

ZF MGCAWU

OPERATING REVENUE AND EXPENDITURE

Table 2.4(a) : Operating Revenue as at 31 December 2017 (R'000)

Municipality	Original Budget	Adjusted Budget	Year to Dated	% Collected	Detail		
					Property Rates	Service Charges	Other
Kai! Garib	245 415	245 415	132 158	54%	826	52 524	78 807
!Kheis	63 218	63 218	44 200	70%	9 235	4 323	30 643
Tsantsabane	226 273	226 273	58 140	26%	10 017	26 463	21 660
Kgatelopele	95 713	95 713	24 356	25%	3 377	9 734	11 245
Dawid Kruiper	688 201	688 201	313 018	45%	53 051	194 919	65 047
ZF Mqcowu	65 815	65 815	41 485	63%	-	-	41 485
Total	1 384 634	1 384 634	613 356	44%	76 507	287 962	248 887

Table 2.4(b) : Operating Expenditure as at 31 December 2017 (R'000)

Municipality	Original Budget	Adjusted Budget	Year to Dated	% Spent	Detail			
					Employee Related Costs	Bad and Doubtful debt	Bulk Purchases	Other Expenses
Kai! Garib	208 508	208 508	97 162	47%	56 906	-	17 730	22 525
!Kheis	60 708	60 708	22 788	38%	14 455	-	816	7 518
Tsantsabane	224 876	224 876	39 986	18%	24 803	-	7 439	7 744
Kgatelopele	83 324	83 324	25 017	30%	9 206	-	9 429	6 382
Dawid Kruiper	663 046	663 046	279 100	42%	133 862	9	78 683	66 545
ZF Mqcowu	64 240	64 240	29 184	45%	24 982	-	-	4 202
Total	1 304 702	1 304 702	493 237	38%	264 215	9	114 096	114 917

CAPITAL EXPENDITURE

Table 2.4(c) : Capital Expenditure as at 31 December 2017 (R'000)

Municipality	Original Budget	Adjusted Budget	Year to Dated	% Spent	Detail				
					Water	Electricity	Housing	Roads & Pavement	Other
Kai! Garib	36 907	36 907	24 539	66%	1 282	9 013	-	-	14 245
!Kheis	18 298	18 298	4 310	24%	1 063	-	-	3 247	-
Tsantsabane	39 155	39 155	7 386	19%	-	-	-	7 386	-
Kgatelopele	13 864	13 864	10 089	73%	10 027	-	-	-	62
Dawid Kruiper	91 817	91 817	11 031	12%	3 978	3 903	-	1 319	1 831
ZF Mgcawu	1 530	1 530	-	0%	-	-	-	-	-
Total	201 570	201 570	57 356	28%	16 350	12 916	-	11 952	16 137



TRADE RECEIVABLES

Table 2.4(d) : Debtor Age Analysis as at 31 December 2017 (R'000)

Municipality	0 - 30 Days		31 - 60 Days		61- 90 Days		Over 90 Days		Total	
	Total	%	Total	%	Total	%	Total	%	Total	%
Kai! Garib	13 293	8%	3 710	2%	3 398	2%	152 994	88%	173 395	29%
IKheis	-2 713	-5%	1 216	2%	1 710	3%	58 560	100%	58 773	10%
Tsantsabane	5 601	3%	6 415	3%	4 888	2%	178 847	91%	195 751	33%
Kgatelopele	4 480	8%	2 374	4%	2 312	4%	50 347	85%	59 513	10%
Dawid Kruiper	36 426	35%	11 495	11%	3 173	3%	51 672	50%	102 766	17%
ZF Mgcawu District	198	29%					489	71%	687	0%
Total: Siyanda District	57 285	10%	25 210	4%	15 481	3%	492 909	83%	590 885	100%

Supporting table 2.4(d)(1):Debtor Age Analysis by customer group as at 31 December 2017 (R'000)

ZF Mgcawu	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Government	2 953	12%	1 042	4%	771	3%	20 120	81%	24 886	4%
Business	18 713	30%	5 270	8%	1 926	3%	36 973	59%	62 882	11%
Households	36 056	8%	17 289	4%	11 129	3%	375 433	85%	439 907	74%
Other	-437	-1%	1 609	3%	1 655	3%	60 383	96%	63 210	11%
Total	57 285	10%	25 210	4%	15 481	3%	492 909	83%	590 885	100%
Water	15 585	10%	4 228	3%	3 318	2%	136 138	85%	159 269	27%
Electricity	22 753	31%	4 488	6%	1 990	3%	44 715	60%	73 946	13%
Property rates	9 625	8%	4 236	3%	3 167	3%	105 217	86%	122 245	21%
RSC Levies										
Other	9 322	4%	12 258	5%	7 006	3%	206 841	88%	235 427	40%
Total	57 285	10%	25 210	4%	15 481	3%	492 909	83%	590 885	100%

TRADE PAYABLES

Table 2.4(e)1 : Creditors Age Analysis as at 31 December 2017 (R'000)

Municipality	0 - 30 Days		31 - 60 Days		61- 90 Days		Over 90 Days		Total	
	Total	%	Total	%	Total	%	Total	%	Total	%
Kaif Garib	2 134	24%	375	4%	370	4%	6 000	68%	8 879	6%
IKheis	12 074	10%	2 335	2%	2 202	2%	109 917	87%	126 528	80%
Tsantsabane										
Kgatelopele	16 065	74%	836	4%	888	4%	4 065	19%	21 854	14%
Dawid Kruiper	769	100%	-	0%	-	0%	-	0%	769	0%
ZF Mgcawu District										
Total: Siyanda District	31 042	20%	3 546	2%	3 460	2%	119 982	76%	158 030	100%

Table 2.3(e) : Outstanding Creditors as at 31 December 2017

District overview	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R'000										
Creditors Age Analysis										
Bulk Electricity	9 528	11%					76 217	89%	85 745	54%
Bulk Water	2 962	9%	2 010	6%	1 744	6%	24 862	79%	31 578	20%
PAYE Deductions										
VAT(Output less Input)	10 200	100%							10 200	6%
Pension/Retirement										
Loans Repayments										
Trade Creditors	1 576	47%	561	17%	340	10%	880	26%	3 357	2%
Auditor-General	3 642	38%	392	4%	112	1%	5 330	56%	9 476	6%
Other	3 134	18%	583	3%	1 264	7%	12 693	72%	17 674	11%
Total	31 042	20%	3 546	2%	3 460	2%	119 982	76%	158 030	100%

CASH FLOW

Table 2.4(f) : Cash Flow Position as at 31 December 2017 (R'000)

Municipality	Opening Balance	Receipts		Payments					Closing Balance
		Grants & Subsidies	Other Receipts	Salaries & Wages	Cash & Creditors	Capital Payments	External Loans	Other	
Kai! Garib	568	71 895	50 235	57 095	22 021	19 677		18 349	5 556
!Kheis		31 240	7 481	14 335	7 109	2 752		1 770	12 755
Tsantsabane	369	27 815	44 025	24 689	6 439	5 747		36 783	-1 449
Kgatelopele	13 037	27 287	34 954	14 542	6 750	10 087		12 140	31 759
Dawid Kruiper	43 754	49 482	239 871	133 756	89 907	12 318	3 657	59 962	33 507
ZF Mgcawu District	289	47 373	1 147	23 483	2 820			10 387	12 119
Total	58 017	255 092	377 713	267 900	135 046	50 581	3 657	139 391	94 247

Source : IYM Summary Reports Submitted by Municipalities to LG Database



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FRANCES BAARD

OPERATING REVENUE AND EXPENDITURE

Table 2.5(a) : Operating Revenue as at 31 December 2017 (R'000)

Municipality	Original Budget	Adjusted Budget	Year to Dated	% Collected	Detail		
					Property Rates	Service Charges	Other
Sol Plaatje	2 104 318	2 104 318	1 045 208	50%	343 473	485 915	215 821
Dikgatlong	160 459	160 459	114 922	72%	11 475	13 207	90 241
Magareng	136 922	136 922	79 409	58%	2 443	7 060	69 906
Phokwane	341 249	341 249	30 946	9%	4 187	25 294	1 465
Frances Baard District	125 558	125 558	50 954	41%	-	-	50 954
Total	2 868 506	2 868 506	1 321 439	46%	361 578	531 475	428 385

Table 2.5 (b) : Operating Expenditure as at 31 December 2017

Municipality	Original Budget	Adjusted Budget	Year to Dated	% Spent	Detail			
					Employee Related Costs	Bad and Doubtful debt	Bulk Purchases	Other Expenses
Sol Plaatje	1 936 491	1 936 491	969 271	50%	322 375	203 000	231 540	212 356
Dikgatlong	160 003	160 003	64 006	40%	26 286	-	15 186	22 535
Magareng	140 294	140 294	18 586	13%	12 049	-	2 063	4 475
Phokwane	278 736	278 736	1 876	1%	439	-	307	1 130
Frances Baard District	135 249	135 249	52 271	39%	31 487	-	-	20 784
Total	2 650 773	2 650 773	1 106 010	42%	392 635	203 000	249 096	261 279

CAPITAL EXPENDITURE

Table 2.5 (c) : Capital Expenditure as at 31 December 2017 (R'000)

Municipality	Original Budget	Adjusted Budget	Year to Dated	% Spent	Detail				
					Water	Electricity	Housing	Roads & Pavement	Other
Sol Plaatje	232 066	232 066	76 862	33%	25 422	5 201	-	40 885	5 354
Dikgatlong	37 507	37 507	19 649	52%	9 485	-	-	10 164	-
Magareng	41 037	41 037	-	0%	-	-	-	-	-
Phokwane	60 411	60 411	12 804	21%	6 208	4 282	-	2 313	-
Frances Baard District	10 087	10 087	1 455	14%	-	-	-	-	1 455
Total	381 107	381 107	110 769	29%	41 115	9 484	-	53 362	6 809

TRADE RECEIVABLES

Table 2.5(d) : Debtor Age Analysis as at 31 December 2017 (R'000)

Municipality	0 - 30 Days		31 - 60 Days		61- 90 Days		Over 90 Days		Total	
	Total	%	Total	%	Total	%	Total	%	Total	%
Sol Plaatje	111 036	5%	60 072	3%	54 205	3%	1 941 005	90%	2 166 318	87%
Dikgatlong	7 101	2%	6 652	2%	5 958	2%	309 203	94%	328 914	13%
Magareng										
Phokwane										
Frances Baard District	6 533	93%	193	3%	103	1%	224	3%	7 053	0%
Total: Frances Baard District	124 670	5%	66 917	3%	60 266	2%	2 250 432	90%	2 502 285	100%

Supporting table 2.5(d)(1) : Debtor Age Analysis by customer group as at 31 December 2017 (R'000)

Frances Baard District	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Government	19 648	3%	14 701	2%	15 367	2%	708 052	93%	757 768	30%
Business	46 875	13%	16 507	5%	11 446	3%	274 684	79%	349 512	14%
Households	50 771	4%	35 124	3%	32 943	2%	1 245 622	91%	1 364 460	55%
Other	7 376	24%	585	2%	510	2%	22 074	72%	30 545	1%
Total	124 670	5%	66 917	3%	60 266	2%	2 250 432	90%	2 502 285	100%
Water	39 188	7%	18 751	3%	17 469	3%	516 560	87%	591 968	24%
Electricity	26 523	12%	13 167	6%	13 134	6%	167 961	76%	220 785	9%
Property rates	26 145	4%	9 839	1%	7 822	1%	644 515	94%	688 321	28%
RSC Levies	0		0		0		0		0	0%
Other	33 271	3%	25 160	3%	21 841	2%	921 396	92%	1 001 668	40%
Total	124 670	5%	66 917	3%	60 266	2%	2 250 432	90%	2 502 285	100%



TRADE PAYABLES

Table 2.5(e)1 : Creditor Age Analysis as at 31 December 2017 (R'000)

Municipality	0 - 30 Days		31 - 60 Days		61- 90 Days		Over 90 Days		Total	
	Total	%	Total	%	Total	%	Total	%	Total	%
Sol Plaatje	77 813	100%	-						77 813	22%
Dikgatlong	12 736	11%	1 046	1%	4 965	4%	92 376	83%	111 123	32%
Magareng	3 778		3 947		4 081		108 134		119 940	
Phokwane										
Frances Baard District	41 781	100%	10	0%	-		-		41 791	12%
Total: Frances Baard District	136 108	39%	5 003	1%	9 046	3%	200 510	57%	350 667	100%

Table 2.5 (e) :Outstanding Creditors as at 31 December 2017

District overview	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R'000										
Creditors Age Analysis										
Bulk Electricity	40 616	31%	3 170	2%	5 513	4%	82 748	63%	132 047	38%
Bulk Water	12 442	12%	1 484	1%	1 655	2%	91 771	85%	107 352	31%
PAYE Deductions	10 880	99%			112	1%			10 992	3%
VAT(Output less Input)										
Pension/Retirement	6 502	100%							6 502	2%
Loans Repayments	14	100%							14	0%
Trade Creditors	21 424	51%	322	1%	1 268	3%	18 593	45%	41 607	12%
Auditor-General	2 227	22%	17	0%	498	5%	7 398	73%	10 140	3%
Other	42 003	100%	10	0%					42 013	12%
Total	136 108	39%	5 003		9 046		200 510		350 667	100%

CASH FLOW

Table 2.5(f) : Cash Flow Position as at 31 December 2017 (R'000)

Municipality	Opening Balance	Receipts		Payments					Closing Balance
		Grants & Subsidies	Other Receipts	Salaries & Wages	Cash & Creditors	Capital Payments	External Loans	Other	
Sol Plaatje	226 561	206 537	723 968	322 375	190 663	76 862	3 903	395 558	167 705
Dikgatlong	1 989	80 897	14 722	23 835	28 642	12 545		32 021	565
Magareng	106	30 312	7 829	17 164	5 310			2 446	13 327
Phokwane		58	17 944	434	-327			307	17 588
Frances Baard District	54 602	86 397	2 268	31 487	11 943	1 455		15 388	82 994
Total	283 258	404 201	766 731	395 295	236 231	90 862	3 903	445 720	282 179

Source : IYM Summary Reports Submitted by Municipalities to LG Database



NCPT

NORTHERN CAPE PROVINCIAL TREASURY

THANKS