## AGGREGRATED INFORMATION FOR SECONDARY CITIES STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2015

Part1: Operating Revenue and Expenditure

| Part 1: Operating Revenue and Expenditure                            | 2015/16               |                       |  |                       |  |                       |   | 201                   | 4/15  |                                  |
|--|-----------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|----------------------------------|
|  | Budget                | First (               | Quarter                                | Second                | Quarter                                | Year 1                | to Date   | Second                | l Quarter   |                                  |
| R thousands  | Main<br>appropriation | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | 2nd Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Q2 of 2014/15 t<br>Q2 of 2015/16 |
| Operating Revenue and Expenditure                                    |                       |                       |  |                       |  |                       |   |                       |   |                                  |
| Operating Revenue  | 42 601 306            | 12 225 291            | 28.7%                                  | 9 198 940             | 21.6%                                  | 21 424 231            | 50.3%   | 9 140 720             | 51.2%   | .69                              |
| Property rates   | 6 179 864             | 2 087 064             | 33.8%                                  | 1 368 966             | 22.2%                                  | 3 456 030             | 55.9%   | 1 271 627             | 56.7%   | 7.7                              |
| Property rates - penalties and collection charges                    | 79 375                | 8 338                 | 10.5%                                  | 15 113                | 19.0%                                  | 23 452                | 29.5%   | 23 569                | 44.0%   | (35.99                           |
| Service charges - electricity revenue                                | 17 634 347            | 4 599 863             | 26.1%                                  | 3 780 185             | 21.4%                                  | 8 380 049             | 47.5%   | 3 590 408             | 44.0%   | 5.3                              |
| Service charges - water revenue                                      | 5 240 824             | 1 235 676             | 23.6%                                  | 1 240 302             | 23.7%                                  | 2 475 978             | 47.2%   | 1 170 551             | 47.1%   | 6.0                              |
| Service charges - water revenue Service charges - sanitation revenue | 2 017 491             | 576 102               | 28.6%                                  | 337 683               | 16.7%                                  | 913 785               | 45.3%   | 376 417               | 53.4%   | (10.39                           |
| Service charges - refuse revenue                                     | 1 494 940             | 379 733               | 25.4%                                  | 348 054               | 23.3%                                  | 727 787               | 48.7%   | 306 395               | 55.9%   | 13.6                             |
| Service charges - other  | 141 138               | 231 991               | 164.4%                                 | 1 954                 | 1.4%                                   | 233 945               | 165.8%  | 11 908                | 10.4%   | (83.69                           |
| Rental of facilities and equipment                                   | 269 640               | 60 991                | 22.6%                                  | 45 530                | 16.9%                                  | 106 521               | 39.5%   | 41 449                | 37.3%   | 9.8                              |
| Interest earned - external investments                               | 268 563               | 60 398                | 22.5%                                  | 88 971                | 33.1%                                  | 149 369               | 55.6%   | 94 280                | 60.8%   | (5.69                            |
| Interest earned - outstanding debtors                                | 743 657               | 214 591               | 28.9%                                  | 214 624               | 28.9%                                  | 429 215               | 57.7%   | 193 767               | 65.3%   | 10.8                             |
| Dividends received   | 86                    | 2                     | 20.770                                 | 3                     | 3.5%                                   | 427213                | 3.5%  | .,,,,,,,,             | 4.6%  | (100.09                          |
| Fines  | 542 646               | 26 966                | 5.0%                                   | 26 863                | 5.0%                                   | 53 830                | 9.9%  | 31 475                | 32.0%   | (14.79                           |
| Licences and permits   | 81 385                | 15 616                | 19.2%                                  | 15 407                | 18.9%                                  | 31 024                | 38.1%   | 20 543                | 50.0%   | (25.09                           |
| Agency services  | 328 615               | 75 179                | 22.9%                                  | 66 104                | 20.1%                                  | 141 283               | 43.0%   | 68 706                | 51.1%   | (3.89                            |
| Transfers recognised - operational                                   | 6 437 061             | 2 342 890             | 36.4%                                  | 1 423 845             | 22.1%                                  | 3 766 735             | 58.5%   | 1 735 816             | 62.5%   | (18.09                           |
| Other own revenue  | 988 674               | 302 939               | 30.6%                                  | 212 652               | 21.5%                                  | 515 591               | 52.1%   | 192 947               | 44.2%   | 10.2                             |
| Gains on disposal of PPE   | 153 001               | 6 952                 | 4.5%                                   | 12 683                | 8.3%                                   | 19 635                | 12.8%   | 10 862                | 8.8%  | 16.8                             |
| Operating Expenditure  | 43 495 895            | 9 138 159             | 21.0%                                  | 9 935 072             | 22.8%                                  | 19 073 231            | 43.9%   | 9 099 829             | 44.4%   | 9.29                             |
| Employee related costs   | 10 047 194            | 2 339 957             | 23.3%                                  | 2 548 408             | 25.4%                                  | 4 888 365             | 48.7%   | 2 294 992             | 48.2%   | 11.0                             |
| Remuneration of councillors  | 481 051               | 108 463               | 22.5%                                  | 107 087               | 22.3%                                  | 215 550               | 44.8%   | 107 171               | 46.5%   | (.19                             |
| Debt impairment  | 3 056 828             | 213 487               | 7.0%                                   | 112 894               | 3.7%                                   | 326 382               | 10.7%   | 273 932               | 20.2%   | (58.89                           |
| Depreciation and asset impairment                                    | 4 254 745             | 531 231               | 12.5%                                  | 922 739               | 21.7%                                  | 1 453 970             | 34.2%   | 975 407               | 35.5%   | (5.49                            |
| Finance charges  | 846 804               | 122 139               | 14.4%                                  | 222 462               | 26.3%                                  | 344 600               | 40.7%   | 189 131               | 41.4%   | 17.6                             |
| Bulk purchases   | 15 235 713            | 4 019 157             | 26.4%                                  | 3 449 994             | 22.6%                                  | 7 469 151             | 49.0%   | 2 952 135             | 48.5%   | 16.9                             |
| Other Materials  | 919 239               | 182 824               | 19.9%                                  | 310 336               | 33.8%                                  | 493 160               | 53.6%   | 222 356               | 46.9%   | 39.6                             |
| Contracted services  | 2 069 230             | 272 045               | 13.1%                                  | 645 499               | 31.2%                                  | 917 544               | 44.3%   | 568 331               | 47.4%   | 13.6                             |
| Transfers and grants   | 625 117               | 128 346               | 20.5%                                  | 171 576               | 27.4%                                  | 299 922               | 48.0%   | 136 829               | 40.5%   | 25.4                             |
| Other expenditure  | 5 957 969             | 1 218 475             | 20.5%                                  | 1 440 490             | 24.2%                                  | 2 658 966             | 44.6%   | 1 379 241             | 45.7%   | 4.4                              |
| Loss on disposal of PPE  | 2 005                 | 2 035                 | 101.5%                                 | 3 586                 | 178.8%                                 | 5 621                 | 280.3%  | 305                   | -   | 1 076.4                          |
| Surplus/(Deficit)  | (894 589)             | 3 087 132             |  | (736 133)             |  | 2 350 999             |   | 40 890                |   |                                  |
| Transfers recognised - capital                                       | 3 758 730             | 485 168               | 12.9%                                  | 598 751               | 15.9%                                  | 1 083 919             | 28.8%   | 637 737               | 29.5%   | (6.19                            |
| Contributions recognised - capital                                   | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Contributed assets   | (20 866)              | -                     | -                                      | -                     | -                                      | -                     | -   | (37 977)              | (139.5%)  | (100.09                          |
| Surplus/(Deficit) after capital transfers and contributions          | 2 843 275             | 3 572 300             |  | (137 382)             |  | 3 434 919             |   | 640 650               |   |                                  |
| Taxation   | -                     | -                     | -                                      |                       | -                                      |                       | -   |                       |   | -                                |
| Surplus/(Deficit) after taxation                                     | 2 843 275             | 3 572 300             |  | (137 382)             |  | 3 434 919             |   | 640 650               |   |                                  |
| Attributable to minorities   | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Surplus/(Deficit) attributable to municipality                       | 2 843 275             | 3 572 300             |  | (137 382)             |  | 3 434 919             |   | 640 650               |   |                                  |
| Share of surplus/ (deficit) of associate                             |                       | -                     | -                                      |                       |  |                       | -   |                       |   | -                                |
| Surplus/(Deficit) for the year                                       | 2 843 275             | 3 572 300             |  | (137 382)             |  | 3 434 919             |   | 640 650               |   |                                  |

|   |                       |                       |  | 2015/16               |  |                       |   | 201                   | 4/15  |                                  |
|---|-----------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|----------------------------------|
|   | Budget                | First 0               | Quarter                                | Second                | Quarter                                | Year t                | o Date  | Second                | l Quarter   |                                  |
| R thousands                                 | Main<br>appropriation | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | 2nd Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Q2 of 2014/15 t<br>Q2 of 2015/16 |
| Capital Revenue and Expenditure             |                       |                       |  |                       |  |                       |   |                       |   |                                  |
| Source of Finance                           | 7 144 286             | 797 478               | 11.2%                                  | 1 272 654             | 17.8%                                  | 2 070 132             | 29.0%   | 1 474 530             | 32.1%   | (13.7%                           |
|   |                       |                       |  |                       |  |                       |   |                       |   |                                  |
| National Government                         | 4 055 401             | 479 310               | 11.8%                                  | 747 684               | 18.4%                                  | 1 226 994             | 30.3%   | 876 515               | 36.3%   | (14.79                           |
| Provincial Government                       | 144 671               | 31 995                | 22.1%                                  | 30 464                | 21.1%                                  | 62 459                | 43.2%   | 51 807                | 59.7%   | (41.2%                           |
| District Municipality                       | 11 176                | 1 049                 | 9.4%                                   | 1 922                 | 17.2%                                  | 2 971                 | 26.6%   | 647                   | 1.5%  | 197.29                           |
| Other transfers and grants                  | 37 731                | 1 024                 | 2.7%                                   | 227                   | .6%                                    | 1 251                 | 3.3%  | 25 245                | 50.5%   | (99.1%                           |
| Transfers recognised - capital              | 4 248 979             | 513 379               | 12.1%                                  | 780 296               | 18.4%                                  | 1 293 675             | 30.4%   | 954 213               | 36.8%   | (18.29                           |
| Borrowing                                   | 1 217 754             | 145 665               | 12.0%                                  | 206 668               | 17.0%                                  | 352 332               | 28.9%   | 265 771               | 25.2%   | (22.2%                           |
| Internally generated funds                  | 1 562 439             | 127 489               | 8.2%                                   | 276 479               | 17.7%                                  | 403 967               | 25.9%   | 249 635               | 26.9%   | 10.89                            |
| Public contributions and donations          | 115 113               | 10 946                | 9.5%                                   | 9 212                 | 8.0%                                   | 20 158                | 17.5%   | 4 911                 | 15.6%   | 87.69                            |
| Capital Expenditure Standard Classification | 7 144 286             | 797 478               | 11.2%                                  | 1 272 654             | 17.8%                                  | 2 070 132             | 29.0%   | 1 474 530             | 32.1%   | (13.7%                           |
| Governance and Administration               | 404 195               | 59 513                | 14.7%                                  | 98 689                | 24.4%                                  | 158 202               | 39.1%   | 117 174               | 30.2%   | (15.8%                           |
| Executive & Council                         | 169 422               | 17 731                | 10.5%                                  | 38 935                | 23.0%                                  | 56 666                | 33.4%   | 52 260                | 66.3%   | (25.5%                           |
| Budget & Treasury Office                    | 60 302                | 7 824                 | 13.0%                                  | 13 534                | 22.4%                                  | 21 359                | 35.4%   | 14 385                | 40.4%   | (5.99                            |
| Corporate Services                          | 174 471               | 33 957                | 19.5%                                  | 46 219                | 26.5%                                  | 80 176                | 46.0%   | 50 529                | 18.9%   | (8.59                            |
| Community and Public Safety                 | 724 326               | 55 456                | 7.7%                                   | 112 518               | 15.5%                                  | 167 975               | 23.2%   | 129 304               | 28.2%   | (13.0%                           |
| Community & Social Services                 | 217 817               | 13 656                | 6.3%                                   | 30 305                | 13.9%                                  | 43 961                | 20.2%   | 52 735                | 38.9%   | (42.59                           |
| Sport And Recreation                        | 273 471               | 26 799                | 9.8%                                   | 63 900                | 23.4%                                  | 90 699                | 33.2%   | 43 189                | 24.2%   | 48.0                             |
| Public Safety                               | 91 839                | 7 987                 | 8.7%                                   | 11 072                | 12.1%                                  | 19 060                | 20.8%   | 21 831                | 41.7%   | (49.39                           |
| Housing                                     | 96 266                | 7 003                 | 7.3%                                   | 7 240                 | 7.5%                                   | 14 243                | 14.8%   | 11 006                | 17.1%   | (34.29                           |
| Health                                      | 44 934                | 11                    | -                                      | 1                     | -                                      | 12                    | -   | 543                   | 5.2%  | (99.89                           |
| Economic and Environmental Services         | 2 366 037             | 331 349               | 14.0%                                  | 517 633               | 21.9%                                  | 848 981               | 35.9%   | 658 402               | 37.7%   | (21.4%                           |
| Planning and Development                    | 222 721               | 78 626                | 35.3%                                  | 94 300                | 42.3%                                  | 172 926               | 77.6%   | 169 823               | 102.7%  | (44.59                           |
| Road Transport                              | 2 123 877             | 252 279               | 11.9%                                  | 418 437               | 19.7%                                  | 670 717               | 31.6%   | 481 766               | 31.8%   | (13.19                           |
| Environmental Protection                    | 19 439                | 444                   | 2.3%                                   | 4 895                 | 25.2%                                  | 5 339                 | 27.5%   | 6 814                 | 31.0%   | (28.29                           |
| Trading Services                            | 3 643 854             | 350 450               | 9.6%                                   | 543 720               | 14.9%                                  | 894 169               | 24.5%   | 566 814               | 28.8%   | (4.19                            |
| Electricity                                 | 864 101               | 56 435                | 6.5%                                   | 124 837               | 14.4%                                  | 181 273               | 21.0%   | 101 101               | 19.7%   | 23.5                             |
| Water                                       | 1 345 625             | 145 042               | 10.8%                                  | 218 385               | 16.2%                                  | 363 427               | 27.0%   | 250 790               | 35.5%   | (12.99                           |
| Waste Water Management                      | 1 321 937             | 130 091               | 9.8%                                   | 183 061               | 13.8%                                  | 313 153               | 23.7%   | 176 505               | 30.2%   | 3.7                              |
| Waste Management                            | 112 191               | 18 882                | 16.8%                                  | 17 436                | 15.5%                                  | 36 317                | 32.4%   | 38 418                | 34.7%   | (54.69                           |
| Other                                       | 5 874                 | 710                   | 12.1%                                  | 95                    | 1.6%                                   | 805                   | 13.7%   | 2 836                 | 12.2%   | (96.79                           |

|  |                       |                       |  | 2015/16               |  |                       |   | 201                   | 4/15  |                                  |
|--|-----------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|----------------------------------|
|  | Budget                | First (               | Quarter                                | Second                | Quarter                                | Year                  | to Date   | Second                | Quarter   |                                  |
|  | Main<br>appropriation | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | 2nd Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Q2 of 2014/15 t<br>Q2 of 2015/16 |
| R thousands                                      |                       |                       |  |                       |  |                       | арргорпацоп   |                       | арргорпацоп   |                                  |
| Cash Flow from Operating Activities              |                       |                       |  |                       |  |                       |   |                       |   |                                  |
| Receipts   | 42 545 892            | 12 190 248            | 28.7%                                  | 12 646 867            | 29.7%                                  | 24 837 115            | 58.4%   | 10 241 136            | 58.6%   | 23.5%                            |
| Property rates, penalties and collection charges | 5 664 590             | 1 598 934             | 28.2%                                  | 1 706 371             | 30.1%                                  | 3 305 305             | 58.4%   | 1 568 503             | 51.3%   | 8.89                             |
| Service charges                                  | 23 796 201            | 5 526 484             | 23.2%                                  | 5 157 145             | 21.7%                                  | 10 683 629            | 44.9%   | 4 915 438             | 58.1%   | 4.99                             |
| Other revenue                                    | 1 842 436             | 1 247 505             | 67.7%                                  | 3 024 569             | 164.2%                                 | 4 272 073             | 231.9%  | 1 057 061             | 53.1%   | 186.19                           |
| Government - operating                           | 6 319 356             | 2 422 539             | 38.3%                                  | 1 505 260             | 23.8%                                  | 3 927 799             | 62.2%   | 1 575 361             | 70.3%   | (4.4%                            |
| Government - capital                             | 4 260 649             | 1 234 740             | 29.0%                                  | 1 063 293             | 25.0%                                  | 2 298 032             | 53.9%   | 923 727               | 56.4%   | 15.19                            |
| Interest   | 662 577               | 160 047               | 24.2%                                  | 190 226               | 28.7%                                  | 350 273               | 52.9%   | 201 046               | 108.9%  | (5.49                            |
| Dividends  | 82                    | -                     | -                                      | 3                     | 3.7%                                   | 3                     | 3.7%  | -                     | -   | (100.09)                         |
| Payments   | (35 610 069)          | (10 724 809)          |  | (11 781 522)          | 33.1%                                  | (22 506 331)          | 63.2%   | (8 615 217)           | 64.3%   | 36.89                            |
| Suppliers and employees                          | (34 158 860)          | (10 512 548)          | 30.8%                                  | (11 447 812)          | 33.5%                                  | (21 960 360)          | 64.3%   | (8 347 441)           | 65.3%   | 37.19                            |
| Finance charges                                  | (832 673)             | (138 463)             | 16.6%                                  | (259 544)             | 31.2%                                  | (398 007)             | 47.8%   | (189 466)             | 38.0%   | 37.09                            |
| Transfers and grants                             | (618 536)             | (73 798)              | 11.9%                                  | (74 166)              | 12.0%                                  | (147 964)             | 23.9%   | (78 310)              | 32.2%   | (5.3%                            |
| Net Cash from/(used) Operating Activities        | 6 935 824             | 1 465 439             | 21.1%                                  | 865 345               | 12.5%                                  | 2 330 784             | 33.6%   | 1 625 918             | 33.8%   | (46.8%                           |
| Cash Flow from Investing Activities              |                       |                       |  |                       |  |                       |   |                       |   |                                  |
| Receipts   | 343 570               | 354 019               | 103.0%                                 | 102 958               | 30.0%                                  | 456 977               | 133.0%  | 278 649               | 658.5%  | (63.1%                           |
| Proceeds on disposal of PPE                      | 122 489               | 46 411                | 37.9%                                  | 15 221                | 12.4%                                  | 61 632                | 50.3%   | 112 857               | 87.8%   | (86.5%                           |
| Decrease in non-current debtors                  | 216 244               | 1 011                 | .5%                                    | 4 090                 | 1.9%                                   | 5 101                 | 2.4%  | 3 181                 | 6.7%  | 28.69                            |
| Decrease in other non-current receivables        | 453                   | 42 181                | 9 307.3%                               | 15                    | 3.2%                                   | 42 195                | 9 310.5%  | 58 161                | 104 322.8%  | (100.0%                          |
| Decrease (increase) in non-current investments   | 4 383                 | 264 417               | 6 032.3%                               | 83 632                | 1 907.9%                               | 348 048               | 7 940.2%  | 104 449               | (218.0%)  | (19.9%                           |
| Payments   | (6 569 184)           | (955 078)             |  | (1 254 174)           | 19.1%                                  | (2 209 252)           |   | (1 411 236)           | 35.5%   | (11.1%                           |
| Capital assets                                   | (6 569 184)           | (955 078)             | 14.5%                                  | (1 254 174)           | 19.1%                                  | (2 209 252)           | 33.6%   | (1 411 236)           | 35.5%   | (11.1%                           |
| Net Cash from/(used) Investing Activities        | (6 225 614)           | (601 058)             | 9.7%                                   | (1 151 217)           | 18.5%                                  | (1 752 275)           | 28.1%   | (1 132 587)           | 24.9%   | 1.69                             |
| Cash Flow from Financing Activities              |                       |                       |  |                       |  |                       |   |                       |   |                                  |
| Receipts   | 1 172 535             | 130 626               | 11.1%                                  | 146 226               | 12.5%                                  | 276 852               | 23.6%   | 205 929               | 20.6%   | (29.0%                           |
| Short term loans                                 | 90 000                | 100 000               | 111.1%                                 | 144 500               | 160.6%                                 | 244 500               | 271.7%  | -                     | -   | (100.0%                          |
| Borrowing long term/refinancing                  | 995 803               | 17 551                | 1.8%                                   | 15 078                | 1.5%                                   | 32 629                | 3.3%  | 194 936               | 13.0%   | (92.3%                           |
| Increase (decrease) in consumer deposits         | 86 732                | 13 075                | 15.1%                                  | (13 352)              | (15.4%)                                | (276)                 | (.3%)   | 10 993                | 44.8%   | (221.5%                          |
| Payments   | (1 197 188)           |                       |  | (427 191)             | 35.7%                                  | (490 301)             |   | (269 019)             | 60.3%   | 58.89                            |
| Repayment of borrowing                           | (1 197 188)           | (63 110)              | 5.3%                                   | (427 191)             | 35.7%                                  | (490 301)             | 41.0%   | (269 019)             | 60.3%   | 58.89                            |
| Net Cash from/(used) Financing Activities        | (24 654)              | 67 516                | (273.9%)                               | (280 965)             | 1 139.6%                               | (213 449)             | 865.8%  | (63 090)              | (1.7%)  | 345.39                           |
| Net Increase/(Decrease) in cash held             | 685 556               | 931 897               | 135.9%                                 | (566 837)             | (82.7%)                                | 365 060               | 53.3%   | 430 241               | 41.6%   | (231.7%                          |
| Cash/cash equivalents at the year begin:         | 4 369 559             | 4 223 722             | 96.7%                                  | 5 155 619             | 118.0%                                 | 4 223 722             | 96.7%   | 5 175 033             | 122.1%  | (.4%                             |
| Cash/cash equivalents at the year end:           | 5 055 115             | 5 155 619             | 102.0%                                 | 4 588 782             | 90.8%                                  | 4 588 782             | 90.8%   | 5 605 274             | 91.3%   | (18.19                           |

Part 4: Debtor Age Analysis

|   | 0 - 30    | Days  | 31 - 60 Days |      | 61 - 90 Days |      | Over 90 Days |       | Total      |        | Actual Bad Debts Written Off to<br>Debtors |     | to Impairment -Bad Debts ite<br>Council Policy |       |
|---|-----------|-------|--------------|------|--------------|------|--------------|-------|------------|--------|--|-----|--|-------|
| R thousands   | Amount    | %     | Amount       | %    | Amount       | %    | Amount       | %     | Amount     | %      | Amount                                     | %   | Amount   | %     |
| Debtors Age Analysis By Income Source                                     |           |       |              |      |              |      |              |       |            |        |  |     |  |       |
| Trade and Other Receivables from Exchange Transactions - Water            | 530 851   | 7.1%  | 294 757      | 4.0% | 243 736      | 3.3% | 6 375 489    | 85.6% | 7 444 832  | 32.2%  | 8 907                                      | .1% | 377 735  | 5.1%  |
| Trade and Other Receivables from Exchange Transactions - Electricity      | 1 079 102 | 32.8% | 286 897      | 8.7% | 165 094      | 5.0% | 1 759 990    | 53.5% | 3 291 082  | 14.2%  | 643  | -   | 121 573  | 3.7%  |
| Receivables from Non-exchange Transactions - Property Rates               | 435 605   | 12.5% | 127 155      | 3.7% | 115 461      | 3.3% | 2 798 486    | 80.5% | 3 476 707  | 15.0%  | 1 071                                      | -   | 120 742  | 3.5%  |
| Receivables from Exchange Transactions - Waste Water Management           | 151 552   | 6.6%  | 68 697       | 3.0% | 59 971       | 2.6% | 2 015 262    | 87.8% | 2 295 482  | 9.9%   | 2 634                                      | .1% | 100 831  | 4.4%  |
| Receivables from Exchange Transactions - Waste Management                 | 122 115   | 6.7%  | 51 769       | 2.8% | 47 767       | 2.6% | 1 602 488    | 87.8% | 1 824 140  | 7.9%   | 2 081                                      | .1% | 68 350   | 3.7%  |
| Receivables from Exchange Transactions - Property Rental Debtors          | 5 708     | 4.1%  | 3 733        | 2.7% | 2 621        | 1.9% | 127 874      | 91.4% | 139 936    | .6%    | 44   | -   | 37 764   | 27.0% |
| Interest on Arrear Debtor Accounts  | 64 181    | 2.6%  | 64 927       | 2.6% | 47 547       | 1.9% | 2 275 458    | 92.8% | 2 452 112  | 10.6%  | 652  | -   | 319 337  | 13.0% |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | -         | -     | -            | -    | -            | -    | -            | -     | -          | -      | -  | -   | -  | -     |
| Other   | 21 911    | 1.0%  | 37 338       | 1.7% | 58 282       | 2.6% | 2 107 840    | 94.7% | 2 225 372  | 9.6%   | 213  | -   | 194 691  | 8.7%  |
| Total By Income Source  | 2 411 025 | 10.4% | 935 274      | 4.0% | 740 479      | 3.2% | 19 062 887   | 82.3% | 23 149 664 | 100.0% | 16 244                                     | .1% | 1 341 023                                      | 5.8%  |
| Debtors Age Analysis By Customer Group                                    |           |       |              |      |              |      |              |       |            |        |  |     |  |       |
| Organs of State   | 130 603   | 10.6% | 52 144       | 4.2% | 51 892       | 4.2% | 994 392      | 80.9% | 1 229 030  | 5.3%   | -  | -   | 217 191  | 17.7% |
| Commercial  | 1 016 130 | 29.4% | 281 954      | 8.2% | 165 143      | 4.8% | 1 990 858    | 57.6% | 3 454 086  | 14.9%  | 644  | -   | 187 198  | 5.4%  |
| Households  | 1 175 254 | 6.9%  | 556 755      | 3.3% | 502 537      | 3.0% | 14 697 388   | 86.8% | 16 931 935 | 73.1%  | 15 600                                     | .1% | 830 360  | 4.9%  |
| Other   | 89 038    | 5.8%  | 44 420       | 2.9% | 20 907       | 1.4% | 1 380 248    | 89.9% | 1 534 613  | 6.6%   | -  | -   | 106 274  | 6.9%  |
| Total By Customer Group   | 2 411 025 | 10.4% | 935 274      | 4.0% | 740 479      | 3.2% | 19 062 887   | 82.3% | 23 149 664 | 100.0% | 16 244                                     | .1% | 1 341 023                                      | 5.8%  |

Part 5: Creditor Age Analysis

|                         | 0 - 30    | Days   | 31 - 60 Days | 31 - 60 Days |         | 61 - 90 Days |           | Over 90 Days |           | tal    |
|-------------------------|-----------|--------|--------------|--------------|---------|--------------|-----------|--------------|-----------|--------|
| R thousands             | Amount    | %      | Amount       | %            | Amount  | %            | Amount    | %            | Amount    | %      |
| Creditor Age Analysis   |           |        |              |              |         |              |           |              |           |        |
| Bulk Electricity        | 725 774   | 31.6%  | 123 646      | 5.4%         | 96 051  | 4.2%         | 1 348 942 | 58.8%        | 2 294 413 | 41.8%  |
| Bulk Water              | 291 790   | 15.2%  | 78 999       | 4.1%         | 54 844  | 2.9%         | 1 489 295 | 77.8%        | 1 914 928 | 34.9%  |
| PAYE deductions         | 42 178    | 100.0% | -            |              | -       | -            |           | -            | 42 178    | .8%    |
| VAT (output less input) | 81 932    | 100.0% | -            |              | -       | -            |           | -            | 81 932    | 1.5%   |
| Pensions / Retirement   | 33 776    | 87.8%  | 4 697        | 12.2%        | -       | -            |           | -            | 38 473    | .7%    |
| Loan repayments         | 35 629    | 100.0% | -            |              | -       | -            |           | -            | 35 629    | .6%    |
| Trade Creditors         | 302 008   | 41.1%  | 65 588       | 8.9%         | 211 468 | 28.8%        | 155 795   | 21.2%        | 734 859   | 13.4%  |
| Auditor-General         | 30 409    | 43.5%  | 10 417       | 14.9%        | 24 629  | 35.2%        | 4 463     | 6.4%         | 69 918    | 1.3%   |
| Other                   | 137 474   | 50.2%  | 23 619       | 8.6%         | 25 016  | 9.1%         | 87 481    | 32.0%        | 273 591   | 5.0%   |
| Total                   | 1 680 970 | 30.6%  | 306 966      | 5.6%         | 412 008 | 7.5%         | 3 085 976 | 56.3%        | 5 485 919 | 100.0% |

| Contact Details   |
|-------------------|
| Municipal Manager |
| Financial Manager |
|                   |

## FREE STATE: MATJHABENG (FS184) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2015

Part1: Operating Revenue and Expenditure

| , ,   |                       |                       |  | 2015/16               |  |                       |   | 201                   |   |                                  |
|---|-----------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|----------------------------------|
|   | Budget                | First (               | Quarter                                | Second                | l Quarter                              | Year                  | to Date   | Second                | d Quarter   |                                  |
| R thousands   | Main<br>appropriation | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | 2nd Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Q2 of 2014/15 t<br>Q2 of 2015/16 |
| Operating Revenue and Expenditure                           |                       |                       |  |                       |  |                       |   |                       |   |                                  |
| Operating Revenue   | 1 952 721             | 584 663               | 29.9%                                  | 488 159               | 25.0%                                  | 1 072 822             | 54.9%   | 486 092               | 57.2%   | .49                              |
| Property rates  | 189 179               | 70 589                | 37.3%                                  | 62 777                | 33.2%                                  | 133 365               | 70.5%   | 53 657                | 54.2%   | 17.09                            |
|   | 107 177               | 70 309                | 37.370                                 | 02 111                | 33.270                                 | 133 303               | 70.370  | 33 637                | 34.270  | 17.0                             |
| Property rates - penalties and collection charges           | 746 025               | 152 365               | 20.4%                                  | 111 360               | 14.9%                                  | 263 726               | 35.4%   | 108 281               | 33.6%   | 2.8                              |
| Service charges - electricity revenue                       | 203 889               | 73 367                | 36.0%                                  | 98 853                | 48.5%                                  | 263 726<br>172 220    | 35.4%   | 99 062                | 90.5%   |                                  |
| Service charges - water revenue                             | 203 889<br>120 882    | 73 367<br>33 664      | 36.0%<br>27.8%                         | 98 853<br>34 737      | 48.5%                                  | 68 401                |   | 99 062<br>34 465      | 60.9%   | (.29                             |
| Service charges - sanitation revenue                        |                       |                       |  |                       |  |                       | 56.6%   |                       |   |                                  |
| Service charges - refuse revenue                            | 68 027                | 20 633                | 30.3%                                  | 21 232                | 31.2%                                  | 41 865                | 61.5%   | 21 270                | 67.1%   | (.25                             |
| Service charges - other                                     |                       |                       |  |                       |  |                       | -   |                       |   |                                  |
| Rental of facilities and equipment                          | 10 759                | 4 114                 | 38.2%                                  | 5 085                 | 47.3%                                  | 9 199                 | 85.5%   | 2 980                 | 72.3%   | 70.6                             |
| Interest earned - external investments                      | 635                   | 308                   | 48.5%                                  | 398                   | 62.8%                                  | 706                   | 111.2%  | 190                   |   | 110.2                            |
| Interest earned - outstanding debtors                       | 112 971               | 24 718                | 21.9%                                  | 29 310                | 25.9%                                  | 54 028                | 47.8%   | 23 094                | 63.0%   | 26.9                             |
| Dividends received  | 17                    | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Fines   | 4 103                 | 640                   | 15.6%                                  | 633                   | 15.4%                                  | 1 273                 | 31.0%   | 522                   | 26.4%   | 21.3                             |
| Licences and permits  | 40                    | 20                    | 50.4%                                  | 12                    | 30.5%                                  | 32                    | 80.9%   | 12                    | -   | (3.19                            |
| Agency services   | 10 535                | -                     | -                                      |                       | -                                      | -                     | -   | -                     | -   | -                                |
| Transfers recognised - operational                          | 406 586               | 170 913               | 42.0%                                  | 78 158                | 19.2%                                  | 249 071               | 61.3%   | 98 515                | 63.7%   | (20.79                           |
| Other own revenue   | 79 073                | 33 332                | 42.2%                                  | 45 603                | 57.7%                                  | 78 935                | 99.8%   | 44 044                | 133.9%  | 3.5                              |
| Gains on disposal of PPE                                    | -                     | -                     |  | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Operating Expenditure                                       | 2 068 071             | 270 843               | 13.1%                                  | 308 162               | 14.9%                                  | 579 005               | 28.0%   | 293 749               | 32.1%   | 4.99                             |
| Employee related costs                                      | 569 263               | 141 384               | 24.8%                                  | 141 489               | 24.9%                                  | 282 873               | 49.7%   | 134 664               | 51.2%   | 5.1                              |
| Remuneration of councillors                                 | 26 763                | 6 880                 | 25.7%                                  | 6 932                 | 25.9%                                  | 13 812                | 51.6%   | 6 491                 | 57.2%   | 6.8                              |
| Debt impairment   | 87 983                | _                     | _                                      | -                     | -                                      |                       | -   |                       | _   | _                                |
| Depreciation and asset impairment                           | 192 680               | _                     | _                                      |                       | -                                      | _                     | -   | _                     | -   | -                                |
| Finance charges   | 168 000               | _                     | _                                      |                       | _                                      | _                     | _   | _                     |   |                                  |
| Bulk purchases  | 617 810               | 53 661                | 8.7%                                   | 58 950                | 9.5%                                   | 112 611               | 18.2%   | 80 274                | 40.7%   | (26.69                           |
| Other Materials   |                       | 4 623                 | -                                      | 14 476                |  | 19 099                |   | 12 178                |   | 18.9                             |
| Contracted services   | 89 090                | 4 019                 | 4.5%                                   | 4 813                 | 5.4%                                   | 8 831                 | 9.9%  | 6 784                 | 85.1%   | (29.19                           |
| Transfers and grants  | 32 850                |                       | 1.070                                  | 1015                  | 5.170                                  | 0 001                 | 7.770   | 0.01                  | 00.174  | (27.17                           |
| Other expenditure   | 283 632               | 60 277                | 21.3%                                  | 81 502                | 28.7%                                  | 141 779               | 50.0%   | 53 359                | 68.8%   | 52.7                             |
| Loss on disposal of PPE                                     | 200 002               |                       |  |                       | 20.770                                 | -                     | -   | -                     | -   |                                  |
| Surplus/(Deficit)   | (115 350)             | 313 819               |  | 179 997               |  | 493 816               |   | 192 343               |   |                                  |
| Transfers recognised - capital                              | 116 451               | 41 335                | 35.5%                                  | 38 724                | 33.3%                                  | 80 059                | 68.7%   | 68 525                | 72.8%   | (43.59                           |
| Contributions recognised - capital                          | 110 431               | 41 333                | 33.376                                 | 30 /24                | 33.370                                 | 00 039                | 00.770  | 00 323                | 12.070  | (43.37                           |
| Contributed assets  | -                     | -                     |  | -                     |  | -                     | -   | -                     | -   | -                                |
| Continuined assets  | -                     | -                     | -                                      | *                     | -                                      | -                     | -   | -                     |   | -                                |
| Surplus/(Deficit) after capital transfers and contributions | 1 101                 | 355 154               |  | 218 721               |  | 573 875               |   | 260 868               |   |                                  |
| Taxation  | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Surplus/(Deficit) after taxation                            | 1 101                 | 355 154               |  | 218 721               |  | 573 875               |   | 260 868               |   |                                  |
| Attributable to minorities                                  | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Surplus/(Deficit) attributable to municipality              | 1 101                 | 355 154               |  | 218 721               |  | 573 875               |   | 260 868               |   |                                  |
| Share of surplus/ (deficit) of associate                    | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   |                                  |
| Surplus/(Deficit) for the year                              | 1 101                 | 355 154               |  | 218 721               |  | 573 875               |   | 260 868               |   |                                  |

|   |                       | 2015/16               |  |                       |  |                       |   |                       | 4/15  |                                |
|---|-----------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|--------------------------------|
|   | Budget                | First (               | Quarter                                | Second                | Quarter                                | Year                  | to Date   | Second                | l Quarter   |                                |
| R thousands                                 | Main<br>appropriation | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | 2nd Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Q2 of 2014/15<br>Q2 of 2015/16 |
| Capital Revenue and Expenditure             |                       |                       |  |                       |  |                       |   |                       |   |                                |
|   |                       |                       |  |                       |  |                       |   |                       |   |                                |
| Source of Finance                           | 146 450               | 19 515                | 13.3%                                  | 10 955                | 7.5%                                   | 30 470                | 20.8%   | 41 807                | 42.8%   | (73.89                         |
| National Government                         | 116 450               | 19 496                | 16.7%                                  | 10 715                | 9.2%                                   | 30 211                | 25.9%   | 41 416                | 53.7%   | (74.19                         |
| Provincial Government                       |                       | -                     | -                                      |                       | -                                      |                       | -   | -                     | -   | -                              |
| District Municipality                       |                       | -                     | -                                      |                       | -                                      |                       | -   |                       | -   | -                              |
| Other transfers and grants                  |                       | -                     | -                                      |                       | -                                      |                       | -   |                       | -   | -                              |
| Transfers recognised - capital              | 116 450               | 19 496                | 16.7%                                  | 10 715                | 9.2%                                   | 30 211                | 25.9%   | 41 416                | 53.7%   | (74.19                         |
| Borrowing                                   |                       | -                     | -                                      |                       | -                                      | -                     | -   | -                     | -   |                                |
| Internally generated funds                  | 30 000                | 19                    | .1%                                    | 239                   | .8%                                    | 258                   | .9%   | 392                   | 2.2%  | (38.99                         |
| Public contributions and donations          |                       | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                              |
| Capital Expenditure Standard Classification | 146 450               | 19 515                | 13.3%                                  | 10 955                | 7.5%                                   | 30 470                | 20.8%   | 41 807                | 42.8%   | (73.89                         |
| Governance and Administration               | 33 945                | 19                    | .1%                                    | 239                   | .7%                                    | 258                   | .8%   | 392                   | 2.2%  | (38.99                         |
| Executive & Council                         | 33 945                | 19                    | .1%                                    | 239                   | .7%                                    | 258                   | .8%   | 392                   | 2.2%  | (38.9                          |
| Budget & Treasury Office                    | -                     | -                     | -                                      |                       | -                                      |                       | -   |                       | -   | -                              |
| Corporate Services                          | -                     | -                     | -                                      |                       | -                                      |                       | -   |                       | -   | -                              |
| Community and Public Safety                 | 47 733                | 1 597                 | 3.3%                                   | 1 758                 | 3.7%                                   | 3 355                 | 7.0%  | 8 498                 | 43.2%   | (79.39                         |
| Community & Social Services                 | 29 103                | 1 094                 | 3.8%                                   | 542                   | 1.9%                                   | 1 636                 | 5.6%  | 4 189                 | 39.4%   | (87.1                          |
| Sport And Recreation                        | 18 029                | 504                   | 2.8%                                   | 1 215                 | 6.7%                                   | 1 719                 | 9.5%  | 1 266                 | 36.5%   | (4.0                           |
| Public Safety                               | 602                   | -                     | -                                      |                       | -                                      |                       | -   | 3 043                 | 94.0%   | (100.0                         |
| Housing                                     | -                     | -                     | -                                      |                       | -                                      |                       | -   |                       | -   | -                              |
| Health                                      | -                     | -                     | -                                      |                       | -                                      |                       | -   |                       | -   | -                              |
| Economic and Environmental Services         | 31 751                | 4 340                 | 13.7%                                  | 3 301                 | 10.4%                                  | 7 640                 | 24.1%   | 10 951                | 49.6%   | (69.99                         |
| Planning and Development                    | 14 643                | 3 405                 | 23.3%                                  | 2 113                 | 14.4%                                  | 5 518                 | 37.7%   | 10 875                | 101.1%  | (80.6)                         |
| Road Transport                              | 17 108                | 935                   | 5.5%                                   | 1 187                 | 6.9%                                   | 2 122                 | 12.4%   | 76                    | 9.1%  | 1 461.8                        |
| Environmental Protection                    | -                     | -                     | -                                      |                       | -                                      |                       | -   |                       | -   | -                              |
| Trading Services                            | 33 021                | 13 559                | 41.1%                                  | 5 657                 | 17.1%                                  | 19 216                | 58.2%   | 21 967                | 75.8%   | (74.29                         |
| Electricity                                 | 2 240                 | 673                   | 30.0%                                  |                       | -                                      | 673                   | 30.0%   | 3 873                 | 108.9%  | (100.0                         |
| Water                                       | 40                    | 6 370                 | 15 926.0%                              | 1 606                 | 4 014.0%                               | 7 976                 | 19 940.0%   | 9 507                 | 1 682.7%  | (83.1)                         |
| Waste Water Management                      | 30 741                | 6 516                 | 21.2%                                  | 4 051                 | 13.2%                                  | 10 567                | 34.4%   | 8 587                 | 49.9%   | (52.8)                         |
| Waste Management                            | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                              |
| Other                                       | -                     | -                     | -                                      | -                     | -                                      |                       |   |                       | -   | -                              |

|   |                    |                       |  | 2015/16               |  |                       |   |                       | 4/15  |                                  |
|---|--------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|----------------------------------|
|   | Budget             |                       | Quarter                                |                       | Quarter                                |                       | to Date   | Second                | Quarter   |                                  |
|   | Main appropriation | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | 2nd Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Q2 of 2014/15 t<br>Q2 of 2015/16 |
| R thousands   |                    |                       |  |                       |  |                       | арргорпалоп   |                       | арргорпалоп   |                                  |
| Cash Flow from Operating Activities                                 |                    |                       |  |                       |  |                       |   |                       |   |                                  |
| Receipts  | 1 839 252          | 445 082               | 24.2%                                  | 358 262               | 19.5%                                  | 803 344               | 43.7%   | 407 215               | 40.4%   | (12.0%                           |
| Property rates, penalties and collection charges<br>Service charges | 189 179<br>911 059 | 45 167<br>153 110     | 23.9%                                  | 33 922<br>150 994     | 17.9%<br>16.6%                         | 79 089<br>304 103     | 41.8%<br>33.4%  | 30 797<br>139 464     | 4.5%  | 10.19                            |
| Other revenue   | 102 358            | 32 481                | 31.7%                                  | 54 139                | 52.9%                                  | 86 620                | 84.6%   | 46 631                |   | 16.19                            |
| Government - operating  | 406 586            | 170 913               | 42.0%                                  | 78 158                | 19.2%                                  | 249 071               | 61.3%   |                       | 63.7%   | (20.7%                           |
| Government - capital  | 116 451            | 41 335                | 35.5%                                  | 38 724                | 33.3%                                  | 80 059                | 68.7%   | 68 525                | 72.8%   | (43.5%                           |
| Interest  | 113 606            | 2 076                 | 1.8%                                   | 2 325                 | 2.0%                                   | 4 402                 | 3.9%  | 23 284                | 72.0%   | (90.0%                           |
| Dividends   | 14                 |                       | -                                      |                       | -                                      | -                     | -   | -                     | _   |                                  |
| Payments  | (1 889 560)        | (270 843)             | 14.3%                                  | (308 162)             | 16.3%                                  | (579 005)             | 30.6%   | (293 749)             | 45.4%   | 4.99                             |
| Suppliers and employees   | (1 686 560)        | (270 843)             | 16.1%                                  | (308 162)             | 18.3%                                  | (579 005)             | 34.3%   | (293 749)             | 47.0%   | 4.99                             |
| Finance charges   | (168 000)          | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Transfers and grants  | (35 000)           | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Net Cash from/(used) Operating Activities                           | (50 308)           | 174 239               | (346.3%)                               | 50 100                | (99.6%)                                | 224 339               | (445.9%)  | 113 466               | 31.4%   | (55.8%                           |
| Cash Flow from Investing Activities                                 |                    |                       |  |                       |  |                       |   |                       |   |                                  |
| Receipts  |                    | _                     |  |                       |  |                       |   |                       | _   | -                                |
| Proceeds on disposal of PPE   |                    |                       | -                                      | -                     |  |                       | -   |                       |   | -                                |
| Decrease in non-current debtors                                     |                    |                       | -                                      | -                     |  |                       | -   |                       |   | -                                |
| Decrease in other non-current receivables                           |                    | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Decrease (increase) in non-current investments                      | -                  | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Payments  | (116 451)          | (19 515)              | 16.8%                                  | (10 955)              | 9.4%                                   | (30 470)              | 26.2%   | (41 807)              | 42.8%   | (73.8%                           |
| Capital assets  | (116 451)          | (19 515)              |  | (10 955)              | 9.4%                                   | (30 470)              | 26.2%   | (41 807)              | 42.8%   | (73.8%                           |
| Net Cash from/(used) Investing Activities                           | (116 451)          | (19 515)              | 16.8%                                  | (10 955)              | 9.4%                                   | (30 470)              | 26.2%   | (41 807)              | 42.8%   | (73.8%                           |
| Cash Flow from Financing Activities                                 |                    |                       |  |                       |  |                       |   |                       |   |                                  |
| Receipts  |                    | _                     |  |                       |  |                       |   |                       | _   | -                                |
| Short term loans  |                    |                       | -                                      | -                     |  |                       | -   |                       |   | -                                |
| Borrowing long term/refinancing                                     |                    | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Increase (decrease) in consumer deposits                            | -                  | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Payments  | -                  | -                     |  | -                     | -                                      |                       |   | -                     | -   | -                                |
| Repayment of borrowing  | -                  | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Net Cash from/(used) Financing Activities                           |                    | -                     | -                                      | -                     | -                                      |                       | -   | -                     | -   |                                  |
| Net Increase/(Decrease) in cash held                                | (166 759)          | 154 723               | (92.8%)                                | 39 146                | (23.5%)                                | 193 869               | (116.3%)  | 71 659                | 27.6%   | (45.4%                           |
| Cash/cash equivalents at the year begin:                            | 30 000             |                       | (72.070)                               | 154 723               | 515.7%                                 | .,,,,,                | (110.070)   | 85 852                | 27.070  | 80.29                            |
| Cash/cash equivalents at the year end:                              | (136 759)          | 154 723               | (113.1%)                               | 193 869               | (141.8%)                               | 193 869               | (141.8%)  |                       | 27.5%   | 23.19                            |
| Casticasti equivalents at the year end:                             | (136 /59)          | 104 /23               | (113.1%)                               | 193 869               | (141.8%)                               | 193 869               | (141.8%)  | 15/511                | 27.5%   | 23.15                            |

Part 4: Debtor Age Analysis

|   | 0 - 30  | Days  | 31 - 60 Days |       | 61 - 90 Days |       | Over 90 Days |       | Total     |        |        | ots Written Off to<br>otors |        | Bad Debts ito<br>il Policy |
|---|---------|-------|--------------|-------|--------------|-------|--------------|-------|-----------|--------|--------|-----------------------------|--------|----------------------------|
| R thousands   | Amount  | %     | Amount       | %     | Amount       | %     | Amount       | %     | Amount    | %      | Amount | %                           | Amount | %                          |
| Debtors Age Analysis By Income Source                                     |         |       |              |       |              |       |              |       |           |        |        |                             |        |                            |
| Trade and Other Receivables from Exchange Transactions - Water            | 45 929  | 6.8%  | 41 770       | 6.2%  | 38 836       | 5.7%  | 549 945      | 81.3% | 676 480   | 34.1%  | -      | -                           | -      | -                          |
| Trade and Other Receivables from Exchange Transactions - Electricity      | 38 925  | 20.1% | 18 184       | 9.4%  | 16 165       | 8.4%  | 120 217      | 62.1% | 193 491   | 9.8%   |        | -                           |        | -                          |
| Receivables from Non-exchange Transactions - Property Rates               | 19 681  | 7.9%  | 12 842       | 5.2%  | 11 057       | 4.4%  | 204 981      | 82.5% | 248 562   | 12.5%  |        | -                           |        | -                          |
| Receivables from Exchange Transactions - Waste Water Management           | 9 698   | 4.1%  | 8 015        | 3.4%  | 7 384        | 3.1%  | 214 114      | 89.5% | 239 211   | 12.1%  | -      | -                           | -      | -                          |
| Receivables from Exchange Transactions - Waste Management                 | 5 768   | 3.6%  | 4 438        | 2.8%  | 4 074        | 2.5%  | 146 897      | 91.1% | 161 177   | 8.1%   |        | -                           |        | -                          |
| Receivables from Exchange Transactions - Property Rental Debtors          | 652     | 1.5%  | 643          | 1.5%  | 645          | 1.5%  | 41 160       | 95.5% | 43 100    | 2.2%   | -      | -                           | -      | -                          |
| Interest on Arrear Debtor Accounts  | 10 027  | 2.5%  | 9 601        | 2.4%  | 9 475        | 2.4%  | 364 500      | 92.6% | 393 603   | 19.9%  | -      | -                           | -      | -                          |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | -       | -     | -            |       | -            |       |              | -     | -         | -      |        | -                           |        | -                          |
| Other   | 1 914   | 7.5%  | 1 170        | 4.6%  | 3 016        | 11.9% | 19 325       | 76.0% | 25 425    | 1.3%   |        | -                           |        | -                          |
| Total By Income Source  | 132 596 | 6.7%  | 96 662       | 4.9%  | 90 651       | 4.6%  | 1 661 139    | 83.9% | 1 981 048 | 100.0% | -      | -                           | -      | -                          |
| Debtors Age Analysis By Customer Group                                    |         |       |              |       |              |       |              |       |           |        |        |                             |        |                            |
| Organs of State   | 7 832   | 18.8% | 7 571        | 18.2% | 7 175        | 17.2% | 19 084       | 45.8% | 41 662    | 2.1%   |        | -                           |        | -                          |
| Commercial  | 40 622  | 10.2% | 19 226       | 4.8%  | 12 318       | 3.1%  | 325 619      | 81.9% | 397 785   | 20.1%  | -      | -                           | -      |                            |
| Households  | 80 919  | 5.4%  | 66 741       | 4.5%  | 68 256       | 4.6%  | 1 268 940    | 85.5% | 1 484 856 | 75.0%  | -      | -                           | -      |                            |
| Other   | 3 223   | 5.7%  | 3 124        | 5.5%  | 2 903        | 5.1%  | 47 496       | 83.7% | 56 745    | 2.9%   | -      | -                           | -      |                            |
| Total By Customer Group   | 132 596 | 6.7%  | 96 662       | 4.9%  | 90 651       | 4.6%  | 1 661 139    | 83.9% | 1 981 048 | 100.0% |        |                             |        |                            |

Part 5: Creditor Age Analysis

|                         | 0 - 3  | 0 Days | 31 - 60 Days | 31 - 60 Days |        | 61 - 90 Days |           | Over 90 Days |           | Total  |  |
|-------------------------|--------|--------|--------------|--------------|--------|--------------|-----------|--------------|-----------|--------|--|
| R thousands             | Amount | %      | Amount       | %            | Amount | %            | Amount    | %            | Amount    | %      |  |
| Creditor Age Analysis   |        |        |              |              |        |              |           |              |           |        |  |
| Bulk Electricity        | 42 961 | 5.5%   | 201          | -            | 37 647 | 4.8%         | 699 402   | 89.6%        | 780 212   | 34.09  |  |
| Bulk Water              | 41 427 | 2.9%   | 45 020       | 3.1%         | 39 757 | 2.7%         | 1 324 342 | 91.3%        | 1 450 545 | 63.19  |  |
| PAYE deductions         | -      | -      | -            | -            | -      | -            | -         | -            | -         | -      |  |
| VAT (output less input) |        | -      | -            |              |        | -            |           | -            |           | -      |  |
| Pensions / Retirement   |        | -      | -            |              |        | -            |           | -            |           | -      |  |
| Loan repayments         |        | -      | -            |              |        | -            |           | -            |           | -      |  |
| Trade Creditors         | 1 948  | 3.2%   | 3 104        | 5.1%         | 3 316  | 5.4%         | 52 652    | 86.3%        | 61 019    | 2.79   |  |
| Auditor-General         | 647    | 11.8%  | 2 781        | 50.9%        | 2 031  | 37.2%        | 3         | .1%          | 5 463     | .29    |  |
| Other                   | -      | -      | -            | -            | -      | -            | -         | -            | -         |        |  |
| Total                   | 86 983 | 3.8%   | 51 105       | 2.2%         | 82 751 | 3.6%         | 2 076 400 | 90.4%        | 2 297 238 | 100.09 |  |

Contact Details

| Contact Details   |                      |              |
|-------------------|----------------------|--------------|
| Municipal Manager | Adv Mothusi Lepheana | 057 391 3327 |
| Financial Manager | Mr Thabiso Tsoeali   | 057 391 3416 |

## GAUTENG: EMFULENI (GT421) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2015

Part1: Operating Revenue and Expenditure

| Tarti. Operating Revenue and Expenditure                                     |                       |                       |  | 2015/16               |  |                       |   | 2014/15               |   |                                   |
|--|-----------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|-----------------------------------|
|  | Budget                | First (               | Quarter                                | Second                | Quarter                                | Year 1                | o Date  | Second                | I Quarter   |                                   |
| R thousands  | Main<br>appropriation | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | 2nd Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Q2 of 2014/15 to<br>Q2 of 2015/16 |
| Operating Revenue and Expenditure  |                       |                       |  |                       |  |                       |   |                       |   |                                   |
| Operating Revenue  | 5 354 653             | 1 481 308             | 27.7%                                  | 1 068 659             | 20.0%                                  | 2 549 967             | 47.6%   | 1 186 164             | 52.6%   | (9.9%)                            |
|  |                       |                       |  |                       |  | 2 349 967             |   |                       |   | , ,                               |
| Property rates   | 605 050               | 149 301               | 24.7%                                  | 149 640               | 24.7%                                  | 298 941               | 49.4%   | 134 977               | 50.2%   | 10.99                             |
| Property rates - penalties and collection charges                            | 2 038 452             | 594 255               | 29.2%                                  | 407.405               | 20.9%                                  | 1 020 360             | -   | 424 917               | 48.8%   | .39                               |
| Service charges - electricity revenue  | 1 074 221             | 594 255<br>317 647    | 29.2%                                  | 426 105<br>223 395    | 20.9%                                  | 541 042               | 50.1%<br>50.4%  | 241 937               | 48.8%   | .57                               |
| Service charges - water revenue  | 400 459               | 89 008                | 29.6%                                  | (35 695)              | (8.9%)                                 | 53 313                | 13.3%   | 102 611               | 65.8%   | (134.8%                           |
| Service charges - sanitation revenue   | 195 879               | 48 771                | 22.2%                                  | (35 695)              | (8.9%)                                 | 97 981                | 50.0%   | 45 322                | 53.1%   | 8.69                              |
| Service charges - refuse revenue   | 43 054                | 1 474                 | 3.4%                                   | 1 337                 | 3.1%                                   | 2 811                 | 6.5%  | 1 302                 | 11.0%   | 2.79                              |
| Service charges - other<br>Rental of facilities and equipment                | 43 054<br>15 631      | 2 461                 | 3.4%<br>15.7%                          | 3 100                 | 3.1%<br>19.8%                          | 2 8 I I<br>5 5 6 0    | 6.5%<br>35.6%   | (976)                 | 13.3%   | (417.6%                           |
| Interest earned - external investments                                       | 91                    | 973                   | 1 067.0%                               | 2 551                 | 2 797.5%                               | 3 523                 | 3 864.5%  | (976)                 | 18.1%   | 265.49                            |
| Interest earned - external investments Interest earned - outstanding debtors | 24 972                | 8 359                 | 33.5%                                  | 9 595                 | 2 /97.5%                               | 3 523<br>17 953       | 3 864.5%<br>71.9%                                     | 8 473                 | 69.5%   | 265.49                            |
| Dividends received   | 24 972                | 8 339                 | 33.076                                 | 9 595                 | 57.2%                                  | 17 953                | 57.2%   | 8 4/3                 | 69.5%   | (100.0%                           |
| Fines  | 170 321               | 3 279                 | 1.9%                                   | 3 140                 | 1.8%                                   | 6 419                 | 3.8%  | 2 280                 | 19.4%   | 37.79                             |
| Licences and permits   | 170 321               | 32/4                  | 232.9%                                 | 22                    | 163.2%                                 | 54                    | 396.0%  | 2 200                 | 38.5%   | 651.59                            |
| Agency services  | 14                    | 32                    | 232.970                                | 22                    | 103.270                                | 34                    | 390.070   | 3                     | 30.370  | 031.37                            |
| Transfers recognised - operational   | 669 759               | 258 372               | 38.6%                                  | 227 650               | 34.0%                                  | 486 022               | 72.6%   | 217 887               | 69.6%   | 4.59                              |
| Other own revenue  | 113 749               | 7 310                 | 6.4%                                   | 6 260                 | 5.5%                                   | 13 570                | 11.9%   | 6733                  | 32.0%   | (7.0%                             |
| Gains on disposal of PPE   | 2 996                 | 66                    | 2.2%                                   | 2 348                 | 78.4%                                  | 2 414                 | 80.6%   |                       | 2.0%  | (100.0%                           |
| Operating Expenditure  | 5 222 359             | 893 659               | 17.1%                                  | 1 185 988             | 22.7%                                  | 2 079 648             | 39.8%   | 997 363               | 40.0%   | 18.9%                             |
| Employee related costs   | 956 407               | 227 931               | 23.8%                                  | 227 257               | 23.8%                                  | 455 189               | 47.6%   | 213 750               | 46.9%   | 6.39                              |
| Remuneration of councillors  | 47 293                | 11 295                | 23.9%                                  | 11 320                | 23.9%                                  | 22 615                | 47.8%   | 10 753                | 45.7%   | 5.39                              |
| Debt impairment  | 772 220               | -                     | -                                      |                       | -                                      |                       | -   | -                     | -   | -                                 |
| Depreciation and asset impairment  | 394 441               | -                     | -                                      | 111 222               | 28.2%                                  | 111 222               | 28.2%   | 20 326                | 8.2%  | 447.29                            |
| Finance charges  | 1 878                 | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Bulk purchases   | 2 173 075             | 493 784               | 22.7%                                  | 511 366               | 23.5%                                  | 1 005 150             | 46.3%   | 465 680               | 46.1%   | 9.89                              |
| Other Materials  | 35 279                | 7 444                 | 21.1%                                  | 9 257                 | 26.2%                                  | 16 701                | 47.3%   | 10 868                | 193.8%  | (14.8%                            |
| Contracted services  | 145 058               | 796                   | .5%                                    | 102 449               | 70.6%                                  | 103 245               | 71.2%   | 54 532                | 52.3%   | 87.99                             |
| Transfers and grants   | -                     | -                     | -                                      |                       | -                                      |                       |   | -                     | -   | -                                 |
| Other expenditure  | 696 707               | 152 409               | 21.9%                                  | 213 117               | 30.6%                                  | 365 526               | 52.5%   | 221 455               | 45.8%   | (3.8%                             |
| Loss on disposal of PPE  | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Surplus/(Deficit)  | 132 294               | 587 649               |  | (117 329)             |  | 470 320               |   | 188 801               |   |                                   |
| Transfers recognised - capital   | 401 587               | 3 148                 | .8%                                    | 74 832                | 18.6%                                  | 77 980                | 19.4%   | 88 108                | 33.4%   | (15.1%                            |
| Contributions recognised - capital   | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Contributed assets   | -                     | -                     | -                                      |                       | -                                      |                       |   | -                     |   | -                                 |
| Surplus/(Deficit) after capital transfers and contributions                  | 533 881               | 590 797               |  | (42 497)              |  | 548 300               |   | 276 909               |   |                                   |
| Taxation   | -                     | -                     | -                                      |                       | -                                      |                       |   | -                     |   |                                   |
| Surplus/(Deficit) after taxation   | 533 881               | 590 797               |  | (42 497)              |  | 548 300               |   | 276 909               |   |                                   |
| Attributable to minorities   | -                     | -                     | -                                      | -                     | -                                      | -                     |   | -                     | -   | -                                 |
| Surplus/(Deficit) attributable to municipality                               | 533 881               | 590 797               |  | (42 497)              |  | 548 300               |   | 276 909               |   |                                   |
| Share of surplus/ (deficit) of associate                                     | -                     | -                     | -                                      |                       | -                                      | ÷                     | •   | -                     | -   | -                                 |
| Surplus/(Deficit) for the year   | 533 881               | 590 797               |  | (42 497)              |  | 548 300               |   | 276 909               |   |                                   |

|   |                    |                       |  | 2015/16               |  |                       |   | 201                   | 4/15  |                                   |
|---|--------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|-----------------------------------|
|   | Budget             |                       | Quarter                                |                       | Quarter                                |                       | to Date   |                       | I Quarter   |                                   |
|   | Main appropriation | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | 2nd Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Q2 of 2014/15 to<br>Q2 of 2015/16 |
| R thousands                                 |                    |                       |  |                       |  |                       | арргорпации   |                       | арргорпацоп   |                                   |
| Capital Revenue and Expenditure             |                    |                       |  |                       |  |                       |   |                       |   |                                   |
| Source of Finance                           | 533 881            | 54 900                | 10.3%                                  | 50 035                | 9.4%                                   | 104 935               | 19.7%   | 95 861                | 31.5%   | (47.8%)                           |
| National Government                         | 350 916            | 31 010                | 8.8%                                   | 32 463                | 9.3%                                   | 63 473                | 18.1%   | 49 887                | 28.6%   | (34.9%)                           |
| Provincial Government                       | 43 671             | 6 503                 | 14.9%                                  | 7 493                 | 17.2%                                  | 13 996                | 32.0%   | 3 257                 | 179.0%  | 130.1%                            |
| District Municipality                       | 7 000              | -                     | -                                      |                       | -                                      |                       | -   | -                     |   |                                   |
| Other transfers and grants                  |                    | -                     | -                                      |                       | -                                      |                       | -   | -                     |   |                                   |
| Transfers recognised - capital              | 401 587            | 37 513                | 9.3%                                   | 39 956                | 9.9%                                   | 77 470                | 19.3%   | 53 144                | 29.3%   | (24.8%)                           |
| Borrowing                                   |                    | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Internally generated funds                  | 132 294            | 17 386                | 13.1%                                  | 10 079                | 7.6%                                   | 27 465                | 20.8%   | 42 717                | 35.7%   | (76.4%)                           |
| Public contributions and donations          |                    | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Capital Expenditure Standard Classification | 533 881            | 54 900                | 10.3%                                  | 50 035                | 9.4%                                   | 104 935               | 19.7%   | 95 861                | 31.5%   | (47.8%)                           |
| Governance and Administration               | 8 500              | 34                    | .4%                                    | 803                   | 9.4%                                   | 837                   | 9.8%  | 2 215                 | 48.2%   | (63.7%)                           |
| Executive & Council                         | -                  | 20                    | -                                      | 289                   | -                                      | 309                   | -   | -                     | -   | (100.0%                           |
| Budget & Treasury Office                    | 8 500              | 14                    | .2%                                    | 514                   | 6.0%                                   | 528                   | 6.2%  | 2 215                 | 60.3%   | (76.8%                            |
| Corporate Services                          |                    | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Community and Public Safety                 | 71 782             | -                     | -                                      | -                     | -                                      |                       | -   | -                     | -   | -                                 |
| Community & Social Services                 | 23 553             | -                     | -                                      |                       | -                                      |                       | -   | -                     | -   | -                                 |
| Sport And Recreation                        | 8 522              | -                     | -                                      |                       | -                                      |                       | -   | -                     | -   | -                                 |
| Public Safety                               | 1 340              | -                     | -                                      |                       | -                                      |                       | -   | -                     | -   | -                                 |
| Housing                                     |                    | -                     | -                                      |                       | -                                      |                       | -   | -                     | -   | -                                 |
| Health                                      | 38 367             | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Economic and Environmental Services         | 130 357            | 54 865                | 42.1%                                  | 49 232                | 37.8%                                  | 104 098               | 79.9%   | 93 647                | 95.0%   |                                   |
| Planning and Development                    | 11 500             | 54 865                | 477.1%                                 | 49 232                | 428.1%                                 | 104 098               | 905.2%  | 93 647                | 2 292.0%  | (47.4%                            |
| Road Transport                              | 118 857            | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Environmental Protection                    | -                  | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Trading Services                            | 323 242            | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | .1%   | -                                 |
| Electricity                                 | 74 450             | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | .1%   | -                                 |
| Water                                       | 49 906             | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Waste Water Management                      | 191 000            | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Waste Management                            | 7 887              | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Other                                       |                    | -                     | -                                      |                       | -                                      |                       | -   | -                     |   |                                   |

|  |                      |                       |  |                       | 201                                    |                       |   |                       |   |                                  |
|--|----------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|----------------------------------|
|  | Budget               |                       | Quarter                                |                       | Quarter                                |                       | to Date   | Second                | Quarter   |                                  |
|  | Main appropriation   | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | 2nd Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Q2 of 2014/15 t<br>Q2 of 2015/16 |
| R thousands  |                      |                       |  |                       |  |                       | арргорпалоп   |                       | арргорпалоп   |                                  |
| Cash Flow from Operating Activities  |                      |                       |  |                       |  |                       |   |                       |   |                                  |
| Receipts   | 4 872 066            | 1 320 147             | 27.1%                                  | 1 108 097             | 22.7%                                  | 2 428 244             | 49.8%   | 1 169 222             | 52.2%   | (5.2%                            |
| Property rates, penalties and collection charges<br>Service charges              | 507 637<br>3 114 213 | 115 356<br>828 372    | 22.7%<br>26.6%                         | 124 229<br>597 245    | 24.5%<br>19.2%                         | 239 585<br>1 425 618  | 47.2%<br>45.8%  | 102 145<br>689 595    | 39.8%<br>44.7%  | 21.69                            |
|  |                      |                       |  |                       |  |                       |   |                       |   |                                  |
| Other revenue  | 166 433              | 19 254                | 11.6%                                  | 170 883               | 102.7%                                 | 190 138               | 114.2%  | 110 350               | 261.1%  | 54.99                            |
| Government - operating   | 656 427              | 250 371               | 38.1%                                  | 195 864               | 29.8%                                  | 446 235               | 68.0%   | 200 715               | 70.4%   | (2.4%                            |
| Government - capital   | 402 287              | 100 427               | 25.0%                                  | 7 231                 | 1.8%                                   | 107 658               | 26.8%   | 57 246                | 53.2%   | (87.4%                           |
| Interest   | 25 064               | 6 366                 | 25.4%                                  | 12 642                | 50.4%                                  | 19 008                | 75.8%   | 9 171                 | 52.6%   | 37.89                            |
| Dividends  | 5                    |                       |  | 3                     | 57.2%                                  | 3                     | 57.2%   |                       |   | (100.0%                          |
| Payments   | (4 043 905)          | (1 386 648)           |  | (1 206 089)           | 29.8%                                  | (2 592 737)           | 64.1%   | (1 073 274)           | 65.4%   | 12.49                            |
| Suppliers and employees  | (4 042 027)          | (1 386 647)           | 34.3%                                  | (1 204 024)           | 29.8%                                  | (2 590 671)           | 64.1%   | (1 071 229)           | 65.6%   | 12.49                            |
| Finance charges  | (1 878)              | (1)                   | .1%                                    | (2 065)               | 110.0%                                 | (2 066)               | 110.0%  | (2 045)               | 17.9%   | 1.09                             |
| Transfers and grants  Net Cash from/(used) Operating Activities                  | 828 161              | (66 501)              | (8.0%)                                 | (97 992)              | (11.8%)                                | (164 493)             | (19.9%)   | 95 948                | (25.4%)   | (202.1%                          |
| , , , ,  | 020 101              | (00 301)              | (0.070)                                | (71 772)              | (11.070)                               | (104 473)             | (17.770)  | 73 740                | (23.470)  | (202.17                          |
| Cash Flow from Investing Activities  |                      |                       |  |                       |  |                       |   |                       |   |                                  |
| Receipts   | 2 996                | 76 243                | 2 544.9%                               | 151 771               | 5 066.0%                               | 228 014               | 7 611.0%  | 79 171                | 15 271.8%   | 91.79                            |
| Proceeds on disposal of PPE  | 2 996                | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Decrease in non-current debtors  | -                    | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Decrease in other non-current receivables  |                      | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Decrease (increase) in non-current investments                                   |                      | 76 243                | -                                      | 151 771               | -                                      | 228 014               | -   | 79 171                | -   | 91.79                            |
| Payments   | (533 881)            | (100 838)             |  | (47 549)              | 8.9%                                   | (148 387)             | 27.8%   | (101 637)             | 34.4%   | (53.2%                           |
| Capital assets   | (533 881)            | (100 838)             | 18.9%                                  | (47 549)              | 8.9%                                   | (148 387)             | 27.8%   | (101 637)             | 34.4%   | (53.2%                           |
| Net Cash from/(used) Investing Activities  | (530 885)            | (24 595)              | 4.6%                                   | 104 222               | (19.6%)                                | 79 627                | (15.0%)   | (22 465)              | (18.6%)   | (563.9%                          |
| Cash Flow from Financing Activities  |                      |                       |  |                       |  |                       |   |                       |   |                                  |
| Receipts   | 90 000               | 100 000               | 111.1%                                 | 144 500               | 160.6%                                 | 244 500               | 271.7%  |                       |   | (100.0%                          |
| Short term loans   | 90 000               | 100 000               | 111.1%                                 | 144 500               | 160.6%                                 | 244 500               | 271.7%  |                       | -   | (100.0%                          |
| Borrowing long term/refinancing  |                      | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   |                                  |
| Increase (decrease) in consumer deposits   |                      | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Payments   | (90 000)             | (3 378)               | 3.8%                                   | (247 613)             | 275.1%                                 | (250 991)             | 278.9%  | (49 682)              | -   | 398.49                           |
| Repayment of borrowing   | (90 000)             | (3 378)               | 3.8%                                   | (247 613)             | 275.1%                                 | (250 991)             | 278.9%  | (49 682)              | -   | 398.49                           |
| Net Cash from/(used) Financing Activities  |                      | 96 622                | -                                      | (103 113)             | -                                      | (6 491)               | -   | (49 682)              | -   | 107.59                           |
| Net Increase/(Decrease) in cash held   | 297 276              | 5 525                 | 1.9%                                   | (96 882)              | (32.6%)                                | (91 357)              | (30.7%)   | 23 801                | (23.7%)   | (507.0%                          |
| Cash/cash equivalents at the year begin:   | (121 100)            | 36 234                | (29.9%)                                | 41 759                | (34.5%)                                | 36 234                | (29.9%)   | (39 563)              | 35.4%   |                                  |
| Cash/cash equivalents at the year begin.  Cash/cash equivalents at the year end: | 176 176              | 41 759                | 23.7%                                  | (55 123)              | (31.3%)                                | (55 123)              |   | (15 761)              | (4.1%)  | 249.79                           |
| Casnicasn equivalents at the year end:   | 1/6 1/6              | 41 /59                | 23.1%                                  | (55 123)              | (31.3%)                                | (55 123)              | (31.3%)   | (15 /61)              | (4.1%)  | 249.7                            |

Part 4: Debtor Age Analysis

|   | 0 - 30  | Days  | 31 - 60 Days |      | 61 - 90 Days |      | Over 90 Days |       | Total     |        | Actual Bad Deb<br>Deb | ts Written Off to<br>tors | Impairment -<br>Counci | Bad Debts ito<br>I Policy |
|---|---------|-------|--------------|------|--------------|------|--------------|-------|-----------|--------|-----------------------|---------------------------|------------------------|---------------------------|
| R thousands   | Amount  | %     | Amount       | %    | Amount       | %    | Amount       | %     | Amount    | %      | Amount                | %                         | Amount                 | %                         |
| Debtors Age Analysis By Income Source                                     |         |       |              |      |              |      |              |       |           |        |                       |                           |                        |                           |
| Trade and Other Receivables from Exchange Transactions - Water            | 85 176  | 3.6%  | 66 924       | 2.8% | 59 376       | 2.5% | 2 144 933    | 91.0% | 2 356 409 | 46.6%  | -                     | -                         | -                      | -                         |
| Trade and Other Receivables from Exchange Transactions - Electricity      | 66 334  | 17.1% | 20 351       | 5.3% | 14 916       | 3.9% | 285 202      | 73.7% | 386 802   | 7.7%   | -                     | -                         | -                      | -                         |
| Receivables from Non-exchange Transactions - Property Rates               | 42 087  | 7.7%  | 16 200       | 2.9% | 13 440       | 2.4% | 477 656      | 86.9% | 549 384   | 10.9%  | -                     | -                         |                        | -                         |
| Receivables from Exchange Transactions - Waste Water Management           | 21 111  | 2.8%  | 14 722       | 2.0% | 13 781       | 1.8% | 704 819      |       | 754 433   | 14.9%  | -                     | -                         |                        | -                         |
| Receivables from Exchange Transactions - Waste Management                 | 12 347  | 2.6%  | 8 998        | 1.9% | 8 484        | 1.8% | 445 106      | 93.7% | 474 934   | 9.4%   | -                     | -                         |                        | -                         |
| Receivables from Exchange Transactions - Property Rental Debtors          | -       | -     | -            | -    | -            | -    | -            | -     | -         | -      | -                     | -                         | -                      | -                         |
| Interest on Arrear Debtor Accounts  | -       | -     | -            | -    | -            | -    | -            | -     | -         | -      | -                     | -                         | -                      | -                         |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | -       | -     | -            | -    | -            | -    | -            | -     | -         | -      | -                     | -                         | -                      | -                         |
| Other   | 5 217   | 1.0%  | 20 980       | 4.0% | 5 140        | 1.0% | 498 861      | 94.1% | 530 198   | 10.5%  | -                     | -                         | -                      | -                         |
| Total By Income Source  | 232 271 | 4.6%  | 148 176      | 2.9% | 115 137      | 2.3% | 4 556 575    | 90.2% | 5 052 160 | 100.0% | -                     | -                         | -                      | -                         |
| Debtors Age Analysis By Customer Group                                    |         |       |              |      |              |      |              |       |           |        |                       |                           |                        |                           |
| Organs of State   | 17 687  | 8.5%  | 15 154       | 7.3% | 11 786       | 5.7% | 163 508      | 78.6% | 208 134   | 4.1%   | -                     | -                         | -                      | -                         |
| Commercial  | 77 764  | 22.2% | 21 648       | 6.2% | 14 235       | 4.1% | 237 205      | 67.6% | 350 852   | 6.9%   | -                     | -                         | -                      | -                         |
| Households  | 134 265 | 3.2%  | 94 837       | 2.3% | 87 340       | 2.1% | 3 853 304    | 92.4% | 4 169 746 | 82.5%  | -                     | -                         | -                      | -                         |
| Other   | 2 555   | .8%   | 16 538       | 5.1% | 1 776        | .5%  | 302 559      | 93.5% | 323 428   | 6.4%   | -                     | -                         |                        |                           |
| Total By Customer Group   | 232 271 | 4.6%  | 148 176      | 2.9% | 115 137      | 2.3% | 4 556 575    | 90.2% | 5 052 160 | 100.0% | -                     | -                         | -                      | -                         |

Part 5: Creditor Age Analysis

|                         | 0 - 30  | ) Days | 31 - 60 Days |      | 61 - 9  | 0 Days | Over   | 90 Days | To      | tal    |
|-------------------------|---------|--------|--------------|------|---------|--------|--------|---------|---------|--------|
| R thousands             | Amount  | %      | Amount       | %    | Amount  | %      | Amount | %       | Amount  | %      |
| Creditor Age Analysis   |         |        |              |      |         |        |        |         |         |        |
| Bulk Electricity        | 100 479 | 100.0% | -            | -    | -       | -      | -      | -       | 100 479 | 24.79  |
| Bulk Water              | 67 752  | 100.0% | -            | -    | -       | -      | -      | -       | 67 752  | 16.79  |
| PAYE deductions         | -       | -      | -            | -    | -       | -      | -      | -       | -       | -      |
| VAT (output less input) | -       | -      | -            | -    | -       | -      | -      | -       | -       | -      |
| Pensions / Retirement   | -       | -      | -            |      | -       | -      | -      | -       | -       | -      |
| Loan repayments         | -       | -      | -            |      | -       | -      | -      | -       | -       | -      |
| Trade Creditors         | 31 430  | 13.2%  | 19 306       | 8.1% | 187 357 | 78.7%  | -      | -       | 238 093 | 58.69  |
| Auditor-General         | -       | -      | -            |      | -       | -      | -      | -       | -       | -      |
| Other                   | -       | -      | -            | -    | -       | -      | -      | -       | -       |        |
| Total                   | 199 662 | 49.1%  | 19 306       | 4.8% | 187 357 | 46.1%  |        | -       | 406 325 | 100.09 |

Contact Details

| Contact Details   |                             |              |
|-------------------|-----------------------------|--------------|
| Municipal Manager | Mr S S Shabalala            | 016 950 5102 |
| Financial Manager | Mr Pontsho Matlala (acting) | 016 950 5429 |

## GAUTENG: MOGALE CITY (GT481) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2015

Part1: Operating Revenue and Expenditure

| Tarri. Operating Revenue and Experiantic                    |                       |                       |  | 2015/16               |  |                       |   | 201                   | 4/15  |                                  |
|---|-----------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|----------------------------------|
|   | Budget                | First (               | Quarter                                | Second                | Quarter                                | Year 1                | o Date  | Second                | I Quarter   |                                  |
| R thousands   | Main<br>appropriation | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | 2nd Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Q2 of 2014/15 t<br>Q2 of 2015/16 |
| Operating Revenue and Expenditure                           |                       |                       |  |                       |  |                       |   |                       |   |                                  |
|   | 2 249 521             | 572 942               | 25.5%                                  | 562 635               | 25.0%                                  | 1 135 577             | 50.5%   | 400 222               | 48.9%   | 37.89                            |
| Operating Revenue   |                       |                       |  |                       |  |                       |   | 408 322               |   |                                  |
| Property rates  | 368 044               | 103 694               | 28.2%                                  | 106 615               | 29.0%                                  | 210 309               | 57.1%   | 99 371                | 58.6%   | 7.3                              |
| Property rates - penalties and collection charges           | 26 828                | (13)                  | -                                      | 4 352                 | 16.2%                                  | 4 340                 | 16.2%   | 7 446                 | 39.0%   | (41.69                           |
| Service charges - electricity revenue                       | 904 354               | 222 177               | 24.6%                                  | 200 307               | 22.1%                                  | 422 484               | 46.7%   | 193 730               | 48.9%   |                                  |
| Service charges - water revenue                             | 257 054               | 58 873                | 22.9%                                  | 71 081                | 27.7%                                  | 129 954               | 50.6%   | 56 412                | 47.3%   | 26.0                             |
| Service charges - sanitation revenue                        | 132 037               | 32 902                | 24.9%                                  | 35 555                | 26.9%                                  | 68 456                | 51.8%   | 2 394                 | 52.7%   | 1 385.4                          |
| Service charges - refuse revenue                            | 110 378               | 27 418                | 24.8%                                  | 28 019                | 25.4%                                  | 55 437                | 50.2%   | 25 429                | 48.4%   | 10.2                             |
| Service charges - other                                     | 10                    |                       |  |                       |  |                       | -   |                       | -   |                                  |
| Rental of facilities and equipment                          | 3 447                 | 882                   | 25.6%                                  | 743                   | 21.6%                                  | 1 625                 | 47.1%   | 751                   | 48.0%   | (1.05                            |
| Interest earned - external investments                      | 6 000                 |                       |  | 7 299                 | 121.7%                                 | 7 299                 | 121.7%  | 1 549                 | 105.5%  | 371.3                            |
| Interest earned - outstanding debtors                       | 34 237                | 3 692                 | 10.8%                                  | 4 653                 | 13.6%                                  | 8 345                 | 24.4%   | 8 552                 | 117.6%  | (45.69                           |
| Dividends received  |                       | -                     | - ( 400)                               | -                     | - (0.40/)                              | - ((0.0)              | - (0.00)  | -                     | -   |                                  |
| Fines   | 23 522                | (103)                 | (.4%)                                  | (501)                 | (2.1%)                                 | (604)                 | (2.6%)  | 918                   | 21.5%   | (154.69                          |
| Licences and permits  | 23<br>22 692          | 5 026                 | 24.7%<br>22.1%                         | 8<br>731              | 35.9%<br>3.2%                          | 14                    | 60.6%<br>25.4%  | 7                     | 45.9%<br>62.9%  | 24.7                             |
| Agency services   | 274 720               | 109 616               | 22.1%<br>39.9%                         | 91 203                | 33.2%                                  | 5 757<br>200 818      | 73.1%   | (483)                 | 62.9%<br>40.9%  | (251.39<br>1 360.6               |
| Transfers recognised - operational Other own revenue        | 2/4 /20<br>36 173     | 8 773                 | 39.9%<br>24.3%                         | 12 570                | 33.2%                                  | 200 818               | 73.1%<br>59.0%  | 6 244                 | 40.9%   | 1 360.6                          |
| Gains on disposal of PPE                                    | 50 000                | 8773                  | 24.376                                 | 12 570                | 34.7%                                  | 21 343                | 59.0%   | - 6 002               | 23.376  | 109.4                            |
| Operating Expenditure                                       | 2 593 075             | 595 118               | 23.0%                                  | 570 559               | 22.0%                                  | 1 165 677             | 45.0%   | 514 536               | 44.7%   | 10.9                             |
| Employee related costs                                      | 576 304               | 143 755               | 24.9%                                  | 151 678               | 26.3%                                  | 295 434               | 51.3%   | 138 937               | 47.6%   | 9.2                              |
| Remuneration of councillors                                 | 31 225                | 6 313                 | 20.2%                                  | 6 326                 | 20.3%                                  | 12 639                | 40.5%   | 5 947                 | 43.0%   | 6.4                              |
| Debt impairment   | 109 675               | 26 195                | 23.9%                                  | 29 799                | 27.2%                                  | 55 994                | 51.1%   | 13 724                | 59.4%   |                                  |
| Depreciation and asset impairment                           | 298 154               | 52 530                | 17.6%                                  | 57 948                | 19.4%                                  | 110 479               | 37.1%   | 72 210                | 49.0%   | (19.89                           |
| Finance charges   | 56 035                | 17 670                | 31.5%                                  | 12 185                | 21.7%                                  | 29 855                | 53.3%   | 8 184                 | 35.9%   | 48.9                             |
| Bulk purchases  | 851 312               | 246 896               | 29.0%                                  | 183 938               | 21.6%                                  | 430 834               | 50.6%   | 156 465               | 49.9%   | 17.6                             |
| Other Materials   | 86 302                | 6 499                 | 7.5%                                   | 15 788                | 18.3%                                  | 22 287                | 25.8%   | 15 530                | 29.8%   | 1.7                              |
| Contracted services   | 220 309               | 31 455                | 14.3%                                  | 59 611                | 27.1%                                  | 91 065                | 41.3%   | 49 153                | 39.6%   |                                  |
| Transfers and grants  | 64 439                | 12 241                | 19.0%                                  | 9 892                 | 15.4%                                  | 22 133                | 34.3%   | 9 460                 | 37.3%   | 4.6                              |
| Other expenditure   | 299 320               | 51 564                | 17.2%                                  | 43 393                | 14.5%                                  | 94 958                | 31.7%   | 44 927                | 29.6%   | (3.49                            |
| Loss on disposal of PPE                                     | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Surplus/(Deficit)   | (343 554)             | (22 176)              |  | (7 925)               |  | (30 101)              |   | (106 214)             |   |                                  |
| Transfers recognised - capital                              | 141 157               | 5 160                 | 3.7%                                   | 61 965                | 43.9%                                  | 67 125                | 47.6%   | 25 092                | 28.0%   | 147.0                            |
| Contributions recognised - capital                          | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Contributed assets  | 2                     | ÷                     | -                                      | -                     | -                                      |                       | -   | -                     | -   | -                                |
| Surplus/(Deficit) after capital transfers and contributions | (202 397)             | (17 016)              |  | 54 040                |  | 37 024                |   | (81 123)              |   |                                  |
| Taxation  | -                     |                       | -                                      | -                     | -                                      |                       |   | -                     |   | -                                |
| Surplus/(Deficit) after taxation                            | (202 397)             | (17 016)              |  | 54 040                |  | 37 024                |   | (81 123)              |   |                                  |
| Attributable to minorities                                  | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Surplus/(Deficit) attributable to municipality              | (202 397)             | (17 016)              |  | 54 040                |  | 37 024                |   | (81 123)              |   |                                  |
| Share of surplus/ (deficit) of associate                    | -                     | -                     |  | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Surplus/(Deficit) for the year                              | (202 397)             | (17 016)              |  | 54 040                |  | 37 024                |   | (81 123)              |   |                                  |

|   |                       |                       |  | 201                   | 4/15                                   |                       |   |                       |   |                                  |
|---|-----------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|----------------------------------|
|   | Budget                | First 0               | Quarter                                | Second                | Quarter                                | Year t                | o Date  | Second                | Quarter   |                                  |
| R thousands                                 | Main<br>appropriation | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | 2nd Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Q2 of 2014/15 t<br>Q2 of 2015/16 |
| Capital Revenue and Expenditure             |                       |                       |  |                       |  |                       |   |                       |   |                                  |
| Source of Finance                           | 293 360               | 29 401                | 10.0%                                  | 96 817                | 33.0%                                  | 126 218               | 43.0%   | 63 378                | 18.2%   | 52.89                            |
| National Government                         | 136 636               | 14 114                | 10.3%                                  | 48 687                | 35.6%                                  | 62 801                | 46.0%   | 22 918                | 27.1%   | 112.49                           |
| Provincial Government                       | 4 521                 | 420                   | 9.3%                                   | 1 161                 | 25.7%                                  | 1 581                 | 35.0%   | 22 916                | 54.3%   | (45.1%                           |
| District Municipality                       | 4 321                 | 420                   | 9.3%                                   | 1 101                 | 23.7%                                  | 1 30 1                | 33.0%   | 2 114                 | 34.3%   | (43.17                           |
| Other transfers and grants                  |                       |                       |  |                       |  |                       |   |                       | -   |                                  |
| Transfers recognised - capital              | 141 157               | 14 534                | 10.3%                                  | 49 848                | 35.3%                                  | 64 382                | 45.6%   | 25 032                | 28.0%   | 99.19                            |
| Borrowing                                   | 37 269                | 4 787                 | 12.8%                                  | 9 229                 | 24.8%                                  | 14 016                | 37.6%   | 29 189                | 17.0%   | (68.4%                           |
| Internally generated funds                  | 106 434               | 9 847                 | 9.3%                                   | 32 821                | 30.8%                                  | 42 668                | 40.1%   | 9 156                 | 10.7%   | 258.59                           |
| Public contributions and donations          | 8 500                 | 233                   | 2.7%                                   | 4 919                 | 57.9%                                  | 5 152                 | 60.6%   | 7 130                 | 10.776  | (100.0%                          |
|   |                       |                       |  |                       |  |                       |   | -                     |   |                                  |
| Capital Expenditure Standard Classification | 293 360               | 29 401                | 10.0%                                  | 96 817                | 33.0%                                  | 126 218               | 43.0%   | 63 378                | 18.2%   | 52.89                            |
| Governance and Administration               | 2 930                 | 948                   | 32.3%                                  | 501                   | 17.1%                                  | 1 449                 | 49.4%   | 5 112                 | 27.6%   | (90.2%                           |
| Executive & Council                         | 1 000                 | 321                   | 32.1%                                  |                       | -                                      | 321                   | 32.1%   | 4 831                 | 39.8%   | (100.09                          |
| Budget & Treasury Office                    | 1 000                 | 450                   | 45.0%                                  | 486                   | 48.6%                                  | 936                   | 93.6%   | 275                   | 10.4%   | 76.8                             |
| Corporate Services                          | 930                   | 176                   | 18.9%                                  | 15                    | 1.6%                                   | 191                   | 20.6%   | 7                     | .1%   | 132.3                            |
| Community and Public Safety                 | 35 874                | 2 169                 | 6.0%                                   | 5 776                 | 16.1%                                  | 7 945                 | 22.1%   | 3 802                 | 10.6%   | 51.99                            |
| Community & Social Services                 | 12 272                | 520                   | 4.2%                                   | 1 632                 | 13.3%                                  | 2 152                 | 17.5%   | 2 114                 | 22.0%   | (22.89                           |
| Sport And Recreation                        | 23 602                | 1 649                 | 7.0%                                   | 4 144                 | 17.6%                                  | 5 793                 | 24.5%   | 1 674                 | 6.7%  | 147.6                            |
| Public Safety                               | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | 15                    | 6.2%  | (100.09                          |
| Housing                                     | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Health                                      | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Economic and Environmental Services         | 149 240               | 11 179                | 7.5%                                   | 44 708                | 30.0%                                  | 55 887                | 37.4%   | 24 549                | 23.2%   | 82.19                            |
| Planning and Development                    | 73 260                | 3 984                 | 5.4%                                   | 23 733                | 32.4%                                  | 27 717                | 37.8%   | 4 605                 | 8.2%  | 415.4                            |
| Road Transport                              | 58 001                | 7 044                 | 12.1%                                  | 17 582                | 30.3%                                  | 24 626                | 42.5%   | 13 263                | 33.0%   | 32.6                             |
| Environmental Protection                    | 17 979                | 150                   | .8%                                    | 3 393                 | 18.9%                                  | 3 544                 | 19.7%   | 6 681                 | 31.7%   | (49.29                           |
| Trading Services                            | 105 316               | 14 784                | 14.0%                                  | 45 831                | 43.5%                                  | 60 615                | 57.6%   | 29 150                | 15.3%   | 57.29                            |
| Electricity                                 | 37 236                | 1 714                 | 4.6%                                   | 5 316                 | 14.3%                                  | 7 030                 | 18.9%   | 11 491                | 14.9%   | (53.79                           |
| Water                                       | 33 401                | 8 397                 | 25.1%                                  | 15 388                | 46.1%                                  | 23 785                | 71.2%   | 12 115                | 19.9%   | 27.0                             |
| Waste Water Management                      | 23 419                | 1 325                 | 5.7%                                   | 22 224                | 94.9%                                  | 23 549                | 100.6%  | 4 425                 | 9.5%  | 402.3                            |
| Waste Management                            | 11 260                | 3 348                 | 29.7%                                  | 2 903                 | 25.8%                                  | 6 251                 | 55.5%   | 1 119                 | 10.7%   | 159.4                            |
| Other                                       |                       | 321                   | -                                      | -                     | -                                      | 321                   | -   | 765                   | 8.8%  | (100.09                          |

| R Housands   |  |             | 2015/16   |           |           |           |             |                             |           |                             |                                  |
|--|--|-------------|-----------|-----------|-----------|-----------|-------------|-----------------------------|-----------|-----------------------------|----------------------------------|
| R Housands   |  | Budget      | First (   | Quarter   | Second    | Quarter   | Year        | to Date                     | Second    | l Quarter                   |                                  |
| Accelpts 2 381 207 676 686 28.4% 689 919 29.0% 1 366 605 57.4% 615 929 49.4% 12.07 Properly rates, penallies and collection charges 380 150 102 247 26.9% 93 796 24.7% 646 070 47.8% 313 427 47.2% 6.6% Service charges 1360 542 311 108 22.1% 333 962 24.7% 646 070 47.8% 313 427 47.2% 6.6% Controversion of the revenue 194 402 99.6% 88 50.8% 98.84 50.9% 197.542 101.6% 74.154 32.7% 32.6% 60.000 47.8% 131.200 11.5% 44.205 131.3% 645.50 45.7% 100.7% 74.154 32.7% 32.6% 10.0000 11.5% 10.0000 11.5% 10.0000 11.5% 10.0000 11.5% 10.0000 11.5% 10.0000 11.5% 10.0000 11.5% 10.0000 11.5% 10.0000 11.5% 10.0000 11.5% 10.0000 11.5% 10.0000 11.5% 10.00000 11.5% 10.0000 11.5% 10.0000 11.5% 10.0000 11.5% 10.0000 11.5% 10.0000 11.5% 10.0000 11.5% 10.0000 11.5% 10.0000 11.5% 10.00000 11.5% 10.00000 11.5% 10.00000 11.5% 10.00000 11.5% 10.00000 11.5% 10.00000 |  |             |           | Main      |           | Main      |             | Expenditure as<br>% of main |           | Expenditure as<br>% of main | Q2 of 2014/15 t<br>Q2 of 2015/16 |
| Receipts 2381 207 676 686 28.4% 689 919 29.0% 1366 605 57.4% 615 929 49.4% 12.00 Properly rates, penallies and collection charges 380 150 102 247 26.9% 93.796 24.7% 196 042 51.6% 95.285 54.8% (1.6 50.5 50.5 50.5 50.5 50.5 50.5 50.5 50   | R thousands                                      |             |           |           |           |           |             | appropriation               |           | appropriation               |                                  |
| Properly rates, penallies and collection charges   380 150   102 247   26.9%   93 796   24.7%   196 042   51.6%   95 285   54.8%   (1.65   | Cash Flow from Operating Activities              |             |           |           |           |           |             |                             |           |                             |                                  |
| Service charges  1350-542 312 108 2318 333 962 24.7% 646 070 47.8% 313.427 31.42% 32.7% 33.3 Coverment - operating 27.4 720 115 766 Government - operating 27.4 720 115 766 Government - operating 111 157 14 205 31.3% 64.500 42.1% 88.775 31.6% 202.541 73.7% 22.481 74.1% 50.00 111 11576 42.1% 88.775 31.6% 50.00 115766 77.1% 40.314 49.4% 60.01 1161ests 10.01 10. | Receipts   | 2 381 207   | 676 686   | 28.4%     | 689 919   | 29.0%     | 1 366 605   | 57.4%                       | 615 929   | 49.4%                       | 12.09                            |
| Other revenue  | Property rates, penalties and collection charges | 380 150     | 102 247   | 26.9%     | 93 796    | 24.7%     | 196 042     | 51.6%                       | 95 285    | 54.8%                       | (1.6%                            |
| Goverment - operaling  | Service charges                                  | 1 350 542   | 312 108   | 23.1%     | 333 962   | 24.7%     | 646 070     | 47.8%                       | 313 427   | 47.2%                       | 6.69                             |
| Government - capital interest (apital in | Other revenue                                    | 194 402     | 98 668    | 50.8%     | 98 874    | 50.9%     | 197 542     | 101.6%                      | 74 154    | 32.7%                       | 33.39                            |
| Interest   40.237   3.692   9.2%   11.952   29.7%   15.644   38.9%   10.101   119.8%   18.5   18.5   19.001   119.8%   18.5   19.001   119.8%   18.5   19.001   119.8%   18.5   19.001   119.8%   18.5   19.001   119.8%   18.5   19.001   119.8%   19.001   119.8%   18.5   19.001   119.8%   119.001   119.8%   119.001   119.8%   119.001   119.8%   119.001   119.8%   119.001   119.9%   119.8%   119.001   119.9%   119.9%   119.001   119.9%   119.001   119.9%   119.001   119.9%   119.001   119.9%   119.001   119.9%   119.001   119.9%   119.001   119.9%   119.001   119.9%   119.001   119.001   119.001   119.9%   119.001   119.001   119.001   119.001   119.001   119.001   119.001   119.001   119.001   119.001   119.001   119.001   11 |  |             |           |           |           |           |             |                             |           |                             | 5.09                             |
| District    | Government - capital                             | 141 157     | 44 205    | 31.3%     | 64 560    | 45.7%     | 108 765     | 77.1%                       | 40 314    | 49.4%                       | 60.19                            |
| Payments   | Interest   | 40 237      | 3 692     | 9.2%      | 11 952    | 29.7%     | 15 644      | 38.9%                       | 10 101    | 119.8%                      | 18.39                            |
| Supplies and employees   | Dividends  | -           | -         | -         | -         | -         | -           | -                           | -         | -                           | -                                |
| Finance charges (56.035) (17.688) 31.6% (11.074) 19.8% (28.762) 51.3% (7.513) 34.8% 45.1 Transfers and grants (64.439) (17.241) 19.0% (9.92) 15.4% (22.133) 34.3% (9.46) 37.3% 44.6 Net Cash from(Used) Operating Activities  Receipts 50.000  | Payments   |             |           | 26.7%     | (630 761) | 30.1%     |             | 56.8%                       | (538 574) | 51.1%                       | 17.19                            |
| Transfers and grants (64 439) (12 241) 19 0% (9 892) 1.5 4% (22 133) 34.3% (9 460) 37.3% 44.8 (12 134) 34.3% (9 460) 37.3% 44.8 (12 134) 34.3% (9 460) 37.3% 44.8 (12 134) 34.3% (12 134)  | Suppliers and employees                          | (1 977 841) | (530 430) |           |           | 30.8%     | (1 140 225) | 57.6%                       |           | 51.8%                       | 16.99                            |
| Net Cash from/(used) Operating Activities  Receipts  So 000  So Cash Flow from Investing Activities  Receipts  So 000  Cash Flow from Investing Activities  So 000  Cash Flow from Investing Activities  Cash Flow from Investing Activities  Cash Flow from Investing Activities  Receipts  So 000  Cash Flow from Financing Activities  Cash Flow from Financing Activities  Receipts  Cash Flow from Financing Activities  Cash Flow from Financing (increase) in consumer deposits  Cash Flow from Financing Activities  Cash Flow from Financing Activities  Cash Flow from Financing (increase) in consumer deposits  Cash Fl |  |             |           |           |           |           |             |                             |           |                             | 45.19                            |
| Cash Flow from Investing Activities  Receipts  50 000  |  |             |           |           |           |           |             |                             |           |                             | 4.69                             |
| Receipts   | Net Cash from/(used) Operating Activities        | 282 892     | 116 327   | 41.1%     | 59 158    | 20.9%     | 175 485     | 62.0%                       | 77 355    | 35.6%                       | (23.5%                           |
| Process on disposal of PPE Decrease in non-current deblors Decrease (increase) in non-current receivables Decreases (increase) in non-current investments Decreases (increase) in non-current receivables Decreases (increase) in non-current investments Decreases (increase) in non-current investments Decreases (increases) in non-current i | Cash Flow from Investing Activities              |             |           |           |           |           |             |                             |           |                             |                                  |
| Decrease in one-current debtors   Capsta from current trevelables   Capsta from current curr   | Receipts   | 50 000      | -         | -         |           |           | -           | -                           | -         | -                           | -                                |
| Decrease in other non-current receivables  | Proceeds on disposal of PPE                      | 50 000      | -         | -         | -         | -         | -           | -                           | -         | -                           | -                                |
| Decrease (increase) in non-current investments (293 a60) (145 53) 49,6% (111 915) 38.1% (257 451) 87.8% (57 190) 22.6% 95.7 Capital assates (279 360) (145 535) 49.6% (111 915) 38.1% (257 451) 87.8% (57 190) 22.6% 95.7 Well Cash From/(icsed) Investing Activities (243 360) (145 535) 59.8% (111 915) 46.0% (257 451) 105.8% (57 190) 22.7% 95.7 Cash Flow from Financing Activities  Receipts  Short term learns  1   | Decrease in non-current debtors                  | -           | -         | -         | -         | -         | -           | -                           | -         | -                           | -                                |
| Payment   Capital assets   C93 360   (145 533)   49 6%   (111 915)   38.1%   (257 451)   87.8%   (57 190)   22.6%   95.7   | Decrease in other non-current receivables        |             | -         | -         | -         | -         | -           | -                           | -         | -                           | -                                |
| Capilal assats (293.90) (145.535) 49.6% (111.915) 38.1% (257.451) 87.8% (57.190) 22.6% 95.7 Net Cash from/(used) Investing Activities (243.360) (145.535) 59.8% (111.915) 46.0% (257.451) 105.8% (57.190) 22.7% 95.7 Cash Flow from Financing Activities  Receipts 151.000 62.9% (100.0° 100.                   | Decrease (increase) in non-current investments   | -           | -         | -         | -         | -         | -           | -                           | -         | -                           | -                                |
| Net Cash from/(used) Investing Activities  | Payments   |             |           |           |           | 38.1%     |             |                             |           |                             | 95.79                            |
| Cash Flow from Financing Activities  Receipts  Receipts  Receipts  Short term loans  Short term loans  Short term loans  Growing long term/refinancing Increase (decrease) in consumer deposits Increase (decrease) in consumer deposits  (41 173) (10 156) 24.7% (10 323) 25.1% (20 480) 49.7% (6 506) 42.0% 58.7  Repsyment of borrowing (41 173) (10 156) 24.7% (10 323) 25.1% (20 480) 49.7% (6 506) 42.0% 58.7  Repsyment of borrowing (41 173) (10 156) 24.7% (10 323) 25.1% (20 480) 49.7% (6 506) 42.0% 58.7  Repsyment of borrowing (41 173) (10 156) 24.7% (10 323) 25.1% (20 480) 49.7% (6 506) 42.0% 58.7  Repsyment of borrowing (41 173) (10 156) 24.7% (10 323) 25.1% (20 480) 49.7% (6 506) 42.0% 58.7  Repsyment of borrowing (41 173) (10 156) 24.7% (10 323) 25.1% (20 480) 49.7% (6 506) 42.0% 58.7  Repsyment of borrowing (41 173) (10 156) 24.7% (10 323) 25.1% (20 480) 49.7% (6 506) 42.0% 58.7  Repsyment of borrowing (41 173) (10 156) 24.7% (10 323) 25.1% (20 480) 49.7% (6 506) 42.0% 58.7  Repsyment of borrowing (41 173) (10 156) 24.7% (10 323) 25.1% (20 480) 49.7% (6 506) 42.0% 58.7  Repsyment of borrowing (41 173) (10 156) 24.7% (10 323) 25.1% (20 480) 49.7% (6 506) 42.0% 58.7  Repsyment of borrowing (41 173) (10 156) 24.7% (10 323) 25.1% (20 480) 49.7% (6 506) 42.0% 58.7  Repsyment of borrowing (41 173) (10 156) 24.7% (10 323) 25.1% (20 480) 49.7% (6 506) 42.0% 58.7  Repsyment of borrowing (41 173) (10 156) 24.7% (10 323) 25.1% (20 480) 49.7% (6 506) 42.0% 58.7  Repsyment of borrowing (41 173) (10 156) 24.7% (10 323) 25.1% (20 480) 49.7% (6 506) 42.0% 58.7  Repsyment of borrowing (41 173) (10 156) 24.7% (10 323) 25.1% (20 480) 49.7% (6 506) 42.0% 58.7  Repsyment of borrowing (41 173) (10 156) 24.7% (10 323) 25.1% (20 480) 49.7% (6 506) 42.0% 58.7  Repsyment of borrowing (41 173) (10 156) 24.7% (10 323) 25.1% (20 480) 49.7% (6 506) 42.0% 58.7  Repsyment of borrowing (41 173) (10 156) 24.7% (10 323) 25.1% (20 480) 49.7% (6 506) 42.0% 58.7  Repsyment of borrowing (41 173) (10 156) 24.7% (10 323) 25.1% (20 480) 49.7% (6 506) 42.0 |  |             |           |           |           |           |             |                             |           |                             | 95.79                            |
| Receipts   Cash From/(used) Financing Activities   Cash (ash Cash From/(used) Financing Activities   Cash Cash From/(used) Financing Activities   Cash Cash From/(used) Financing Activities   Cash Cash Cash Cash Cash Cash Cash Cash   | Net Cash from/(used) Investing Activities        | (243 360)   | (145 535) | 59.8%     | (111 915) | 46.0%     | (257 451)   | 105.8%                      | (57 190)  | 22.7%                       | 95.79                            |
| Receipts   Cash From/(used) Financing Activities   Cash (ash Cash From/(used) Financing Activities   Cash Cash From/(used) Financing Activities   Cash Cash From/(used) Financing Activities   Cash Cash Cash Cash Cash Cash Cash Cash   | Cash Flow from Financing Activities              |             |           |           |           |           |             |                             |           |                             |                                  |
| Short tem bases  |  |             | _         |           |           |           |             |                             | 151 000   | 62.9%                       | (100.0%                          |
| Increase (decrease) in consumer deposits  Payments (1173) (10 156) 24.7% (10 323) 25.5% (20 480) 49.7% (6 506) 42.0% 58.7 (10 323) 25.1% (20 480) 49.7% (6 506) 42.0% 58.7 (10 323) 25.1% (20 480) 49.7% (6 506) 42.0% 58.7 (10 323) 25.1% (20 480) 49.7% (6 506) 42.0% 58.7 (10 323) 25.1% (20 480) 49.7% (6 506) 42.0% 58.7 (10 323) 49.7% (10 |  |             | _         | -         | _         | _         | _           | -                           |           | -                           |                                  |
| Payments (41173) (10 156) 24.7% (10 323) 25.1% (20 480) 49.7% (6 506) 42.0% 58.7 Repayment of borrowing (41173) (10 156) 24.7% (10 323) 25.1% (20 480) 49.7% (6 506) 42.0% 58.7 Well Cash from/Gused) Financing Activities (41173) (10 155) 24.7% (10 323) 25.7% (20 480) 49.7% (14 494 65.7% (10713) (10 156) 24.7% (10 323) 25.7% (20 480) 49.7% 144 494 65.7% (10713) (10 156) 24.7% (10 323) 25.7% (20 480) 49.7% (14 494 65.7% (10713) (10 156 | Borrowing long term/refinancing                  |             |           |           | -         | -         |             | -                           | 151 000   | 63.0%                       | (100.09)                         |
| Repayment of borrowing (41 173) (10 156) 24 7% (10 323) 25 1% (20 480) 49 7% (6 506) 42 0% 56 1  | Increase (decrease) in consumer deposits         |             |           |           | -         | -         |             | -                           |           | -                           |                                  |
| Net Cash from/(used) Financing Activities (41 173) (10 156) 24.7% (10 323) 25.1% (20 480) 49.7% 144 494 65.7% (107.11 (10 17.12 (10 17.1 | Payments   | (41 173)    | (10 156)  | 24.7%     | (10 323)  | 25.1%     | (20 480)    | 49.7%                       | (6 506)   | 42.0%                       | 58.79                            |
| Net Increase/(Decrease) in cash held (1 641) (39 365) 2 398.6% (63 081) 3 843.7% (102 446) 6 242.3% 164 659 (581.4%) (138.39 62) 6 Cash/cash equivalents at the year begin: 1 858 165 782 8 922.6% 126 417 6 804.0% 165 782 8 922.6% 50 515 354.7% 150.3   | Repayment of borrowing                           |             |           |           | (10 323)  |           |             |                             | (6 506)   |                             | 58.79                            |
| Cashicash equivalents at the year begin: 1 858 165 782 8 922.6% 126 417 6 804.0% 165 782 8 922.6% 50 515 354.7% 150.3  | Net Cash from/(used) Financing Activities        | (41 173)    | (10 156)  | 24.7%     | (10 323)  | 25.1%     | (20 480)    | 49.7%                       | 144 494   | 65.7%                       | (107.1%                          |
| Cashicash equivalents at the year begin: 1 858 165 782 8 922.6% 126 417 6 804.0% 165 782 8 922.6% 50 515 354.7% 150.3  | Net Increase/(Decrease) in cash held             | (1 641)     | (39 365)  | 2 398.6%  | (63 081)  | 3 843.7%  | (102 446)   | 6 242.3%                    | 164 659   | (581.4%)                    | (138.3%                          |
|  |  |             |           |           |           |           |             |                             |           |                             | 150.39                           |
|  | Cash/cash equivalents at the year end:           | 217         | 126 417   | 58 302.5% | 63 336    | 29 210.1% | 63 336      | 29 210.1%                   | 215 174   | 3 122.2%                    | (70.6%                           |

Part 4: Debtor Age Analysis

| , ,   | 0 - 30 Days |       | 1 1     |        |          | Over 90 Days |         | Total  |         | Actual Bad Debts Written Off to<br>Debtors |        | Council Policy |        |   |
|---|-------------|-------|---------|--------|----------|--------------|---------|--------|---------|--|--------|----------------|--------|---|
| R thousands   | Amount      | %     | Amount  | %      | Amount   | %            | Amount  | %      | Amount  | %  | Amount | %              | Amount | % |
| Debtors Age Analysis By Income Source                                     |             |       |         |        |          |              |         |        |         |  |        |                |        |   |
| Trade and Other Receivables from Exchange Transactions - Water            | 34 524      | 16.9% | 11 126  | 5.5%   | 1 782    | .9%          | 156 652 | 76.8%  | 204 085 | 20.4%                                      | -      | -              | -      | - |
| Trade and Other Receivables from Exchange Transactions - Electricity      | 96 161      | 38.3% | 4 069   | 1.6%   | 1 154    | .5%          | 149 927 | 59.7%  | 251 311 | 25.2%                                      | -      | -              | -      | - |
| Receivables from Non-exchange Transactions - Property Rates               | 58 002      | 31.2% | (2 908) | (1.6%) | 1 296    | .7%          | 129 717 | 69.7%  | 186 107 | 18.6%                                      | -      | -              | -      | - |
| Receivables from Exchange Transactions - Waste Water Management           | 26 531      | 61.0% | 2 437   | 5.6%   | 1 494    | 3.4%         | 13 058  | 30.0%  | 43 520  | 4.4%                                       | -      | -              |        |   |
| Receivables from Exchange Transactions - Waste Management                 | 19 507      | 47.2% | 1 616   | 3.9%   | 993      | 2.4%         | 19 232  | 46.5%  | 41 348  | 4.1%                                       | -      | -              |        |   |
| Receivables from Exchange Transactions - Property Rental Debtors          | 499         | 34.2% | 157     | 10.7%  | 74       | 5.1%         | 731     | 50.0%  | 1 460   | .1%  | -      | -              | -      | - |
| Interest on Arrear Debtor Accounts  | 1 615       | 9.6%  | 6 099   | 36.3%  | 589      | 3.5%         | 8 489   | 50.6%  | 16 793  | 1.7%                                       | -      | -              | -      | - |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | -           | -     | -       | -      | -        | -            | -       | -      | -       | -  | -      | -              | -      | - |
| Other   | 29 723      | 11.7% | (2 979) | (1.2%) | (187)    | (.1%)        | 227 126 | 89.5%  | 253 682 | 25.4%                                      | -      | -              | -      | - |
| Total By Income Source  | 266 563     | 26.7% | 19 617  | 2.0%   | 7 195    | .7%          | 704 932 | 70.6%  | 998 307 | 100.0%                                     | -      | -              | -      | - |
| Debtors Age Analysis By Customer Group                                    |             |       |         |        |          |              |         |        |         |  |        |                |        |   |
| Organs of State   | 11 293      | 43.1% | 2 542   | 9.7%   | 603      | 2.3%         | 11 763  | 44.9%  | 26 201  | 2.6%                                       | -      | -              | -      | - |
| Commercial  | 94 947      | 42.3% | 5 098   | 2.3%   | 4 084    | 1.8%         | 120 148 | 53.6%  | 224 277 | 22.5%                                      | -      | -              | -      | - |
| Households  | 155 112     | 34.3% | 17 328  | 3.8%   | 12 689   | 2.8%         | 266 806 | 59.0%  | 451 936 | 45.3%                                      | -      | -              | -      |   |
| Other   | 5 210       | 1.8%  | (5 351) | (1.8%) | (10 181) | (3.4%)       | 306 215 | 103.5% | 295 893 | 29.6%                                      | -      | -              |        | - |
| Total By Customer Group   | 266 563     | 26.7% | 19 617  | 2.0%   | 7 195    | .7%          | 704 932 | 70.6%  | 998 307 | 100.0%                                     | -      | -              | -      | - |

Part 5: Creditor Age Analysis

|                         | 0 - 30  | Days   | 31 - 60 Days |     | 61 - 9 | 0 Days | Over 9 | 90 Days | Tot     | al     |
|-------------------------|---------|--------|--------------|-----|--------|--------|--------|---------|---------|--------|
| R thousands             | Amount  | %      | Amount       | %   | Amount | %      | Amount | %       | Amount  | %      |
| Creditor Age Analysis   |         |        |              |     |        |        |        |         |         |        |
| Bulk Electricity        | 44 772  | 100.0% | -            | -   | -      | -      | -      | -       | 44 772  | 31.89  |
| Bulk Water              | 42 093  | 100.0% | -            | -   | -      | -      | -      | -       | 42 093  | 29.99  |
| PAYE deductions         | 6 984   | 100.0% | -            | -   | -      | -      | -      | -       | 6 984   | 5.09   |
| VAT (output less input) | -       | -      | -            | -   | -      | -      | -      | -       | -       | -      |
| Pensions / Retirement   | 7 847   | 100.0% | -            | -   | -      | -      | -      | -       | 7 847   | 5.69   |
| Loan repayments         | 6 278   | 100.0% | -            | -   | -      | -      | -      | -       | 6 278   | 4.59   |
| Trade Creditors         | 32 725  | 99.5%  | 159          | .5% | 10     | -      | 11     | -       | 32 905  | 23.49  |
| Auditor-General         | -       | -      | -            | -   | -      | -      | -      | -       | -       | -      |
| Other                   | -       | -      | -            | -   | -      | -      | 12     | 100.0%  | 12      | -      |
| Total                   | 140 698 | 99.9%  | 159          | .1% | 10     | -      | 23     | -       | 140 890 | 100.0% |

Contact Details

| Contact Details   |                     |              |
|-------------------|---------------------|--------------|
| Municipal Manager | Mr Dan M Mashitisho | 011 951 2028 |
| Financial Manager | Mr L M Mahuma       | 011 951 2472 |

## KWAZULU-NATAL: MSUNDUZI (KZN225) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2015

Part1: Operating Revenue and Expenditure

| Tarri. Operating Revenue and Experiantic                    |                       |                       |  | 2015/16               |  |                       |   | 2014/15               |   |                                   |
|---|-----------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|-----------------------------------|
|   | Budget                | First (               | Quarter                                | Second                | Quarter                                | Year                  | o Date  | Second                | I Quarter   |                                   |
| R thousands   | Main<br>appropriation | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | 2nd Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Q2 of 2014/15 to<br>Q2 of 2015/16 |
| Operating Revenue and Expenditure                           |                       |                       |  |                       |  |                       |   |                       |   |                                   |
|   | 4 036 592             | 1 102 342             | 27.3%                                  | 976 027               | 24.2%                                  | 2 078 368             | 51.5%   | 955 234               | 53.9%   | 2.2%                              |
| Operating Revenue   |                       |                       |  |                       |  |                       |   |                       |   |                                   |
| Property rates  | 743 113               | 187 867               | 25.3%                                  | 175 933               | 23.7%                                  | 363 800               | 49.0%   | 170 727               | 51.9%   |                                   |
| Property rates - penalties and collection charges           | 41 349                | 6 546                 | 15.8%                                  | 8 235                 | 19.9%                                  | 14 781                | 35.7%   | 13 425                | 49.3%   |                                   |
| Service charges - electricity revenue                       | 1 865 706             | 498 223               | 26.7%                                  | 415 907               | 22.3%                                  | 914 130               | 49.0%   | 395 056               | 50.2%   |                                   |
| Service charges - water revenue                             | 467 261               | 115 456               | 24.7%                                  | 128 503               | 27.5%                                  | 243 959               | 52.2%   | 105 075               | 55.1%   |                                   |
| Service charges - sanitation revenue                        | 139 471               | 28 504                | 20.4%                                  | 32 936                | 23.6%                                  | 61 439                | 44.1%   | 30 085                | 49.5%   |                                   |
| Service charges - refuse revenue                            | 93 922                | 18 910                | 20.1%                                  | 21 879                | 23.3%                                  | 40 789                | 43.4%   | 20 409                | 46.8%   | 7.2                               |
| Service charges - other                                     |                       |                       |  |                       | -                                      |                       |   |                       |   |                                   |
| Rental of facilities and equipment                          | 41 329                | 4 821                 | 11.7%                                  | 4 813                 | 11.6%                                  | 9 634                 | 23.3%   | 6 059                 | 32.8%   | (20.69                            |
| Interest earned - external investments                      | 33 988                | 11 816                | 34.8%                                  | 7 680                 | 22.6%                                  | 19 496                | 57.4%   | 20 208                | 66.3%   | (62.09                            |
| Interest earned - outstanding debtors Dividends received    | 62 593                | 9 528                 | 15.2%                                  | 20 564                | 32.9%                                  | 30 092                | 48.1%   | 15 626                | 52.3%   | 31.69                             |
|   | 17 488                | 3 268                 | 18.7%                                  | 3 276                 | 18.7%                                  |                       | 37.4%   | 5 183                 | 52.2%   | (36.89                            |
| Fines   | 17 488                | 3 268                 | 18.7%<br>25.5%                         | 3 2 7 6               | 18.7%                                  | 6 544<br>42           | 37.4%<br>48.3%  | 5 183                 | 52.2%   |                                   |
| Licences and permits  | 632                   | 117                   | 18.6%                                  | 109                   | 17.3%                                  | 227                   | 48.3%   | 163                   | 44.7%   |                                   |
| Agency services   | 440 652               | 180 767               | 41.0%                                  | 153 909               | 34.9%                                  | 334 676               | 76.0%   | 160 604               | 79.4%   |                                   |
| Transfers recognised - operational Other own revenue        | 78 986                | 36 496                | 46.2%                                  | (355)                 | (.4%)                                  | 36 141                | 45.8%   | 12 592                | 32.1%   |                                   |
| Gains on disposal of PPE                                    | 10 015                | 30 490                | 40.276                                 | 2 617                 | 26.1%                                  | 2 617                 | 45.8%<br>26.1%  | 12 592                | 6.5%  | (398 436.89                       |
| Operating Expenditure                                       | 4 033 134             | 1 036 570             | 25.7%                                  | 969 207               | 24.0%                                  | 2 005 778             | 49.7%   | 1 006 555             | 54.1%   |                                   |
| Employee related costs                                      | 956 642               | 213 398               | 22.3%                                  | 258 976               | 27.1%                                  | 472 374               | 49.4%   | 232 858               | 50.3%   |                                   |
| Remuneration of councillors                                 | 42 289                | 9 687                 | 22.9%                                  | 9 607                 | 22.7%                                  | 19 294                | 45.6%   | 9 117                 | 46.6%   | 5.4                               |
| Debt impairment   | 124 586               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Depreciation and asset impairment                           | 485 746               | 116 865               | 24.1%                                  | 116 965               | 24.1%                                  | 233 830               | 48.1%   | 154 322               | 83.1%   |                                   |
| Finance charges   | 69 489                | 11 871                | 17.1%                                  | 17 000                | 24.5%                                  | 28 871                | 41.5%   | 6 849                 | 44.5%   |                                   |
| Bulk purchases  | 1 736 811             | 542 956               | 31.3%                                  | 403 532               | 23.2%                                  | 946 488               | 54.5%   | 386 891               | 58.1%   |                                   |
| Other Materials   | -                     | 34 931                | -                                      | 41 703                | -                                      | 76 634                | -   | -                     | -   | (100.09                           |
| Contracted services   | 18 556                | 14 618                | 78.8%                                  | 49 258                | 265.5%                                 | 63 876                | 344.2%  | 13 986                | 93.0%   |                                   |
| Transfers and grants  | 5 854                 | 1 478                 | 25.2%                                  | 2 896                 | 49.5%                                  | 4 374                 | 74.7%   | 1 193                 | 44.1%   |                                   |
| Other expenditure   | 593 163               | 88 731                | 15.0%                                  | 65 685                | 11.1%                                  | 154 415               | 26.0%   | 201 034               | 50.7%   | (67.39                            |
| Loss on disposal of PPE                                     | -                     | 2 035                 | -                                      | 3 586                 | -                                      | 5 621                 | -   | 305                   | -   | 1 076.4                           |
| Surplus/(Deficit)   | 3 458                 | 65 772                |  | 6 819                 |  | 72 591                |   | (51 321)              |   |                                   |
| Transfers recognised - capital                              | 489 060               | 38 754                | 7.9%                                   | 67 295                | 13.8%                                  | 106 049               | 21.7%   | 96 713                | 38.0%   | (30.49                            |
| Contributions recognised - capital                          | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Contributed assets  | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Surplus/(Deficit) after capital transfers and contributions | 492 518               | 104 525               |  | 74 115                |  | 178 640               |   | 45 392                |   |                                   |
| Taxation  | -                     | -                     | -                                      |                       | -                                      |                       |   | -                     |   | -                                 |
| Surplus/(Deficit) after taxation                            | 492 518               | 104 525               |  | 74 115                |  | 178 640               |   | 45 392                |   |                                   |
| Attributable to minorities                                  | -                     | -                     | -                                      |                       | -                                      |                       | -   | -                     | -   | -                                 |
| Surplus/(Deficit) attributable to municipality              | 492 518               | 104 525               |  | 74 115                |  | 178 640               |   | 45 392                |   |                                   |
| Share of surplus/ (deficit) of associate                    | -                     | -                     | -                                      | -                     | -                                      |                       |   | -                     |   |                                   |
| Surplus/(Deficit) for the year                              | 492 518               | 104 525               |  | 74 115                |  | 178 640               |   | 45 392                |   |                                   |

|   |                       |                       |  | 2015/16               |  |                       |   | 201                   | 4/15  |                                  |
|---|-----------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|----------------------------------|
|   | Budget                | First 0               | Quarter                                | Second                | Quarter                                | Year t                | o Date  | Second                | l Quarter   |                                  |
| R thousands                                 | Main<br>appropriation | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | 2nd Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Q2 of 2014/15 t<br>Q2 of 2015/16 |
| Capital Revenue and Expenditure             |                       |                       |  |                       |  |                       |   |                       |   |                                  |
| Source of Finance                           | 709 060               | 72 583                | 10.2%                                  | 148 970               | 21.0%                                  | 221 552               | 31.2%   | 119 389               | 27.8%   | 24.89                            |
| National Government                         | 489 060               | 52 156                | 10.2%                                  | 97 014                | 19.8%                                  | 149 170               | 30.5%   | 67 136                | 26.6%   | 44.59                            |
| Provincial Government                       | 409 000               | 2 309                 | 10.7%                                  | 6 097                 | 19.0%                                  | 8 406                 | 30.3%   | 21 646                | 254.9%  | (71.8%                           |
| District Municipality                       |                       | 2 309                 |  | 0 097                 |  | 0 400                 |   | 21 040                | 234.9%  | (/1.0%                           |
|   |                       | -                     |  |                       |  |                       |   |                       |   | 1                                |
| Other transfers and grants                  | 489 060               | 54 465                | 11.1%                                  | 103 111               | 21.1%                                  | 157 576               | 32.2%   | 88 782                | 32.6%   | 16.19                            |
| Transfers recognised - capital Borrowing    | 100 000               | 54 465                | 11.1%                                  | 9 991                 | 10.0%                                  | 9 991                 | 32.2%<br>10.0%  | 1 447                 | 1.5%  | 590.59                           |
| Internally generated funds                  | 120 000               | 18 117                | 15.1%                                  | 35 867                | 29.9%                                  | 53 985                | 45.0%   | 29 159                | 34.8%   | 23.09                            |
| Public contributions and donations          | 120 000               | 10 117                | 13.176                                 | 33 007                | 29.9%                                  | 33 903                | 43.0%   | 29 139                | 34.0%   | 23.07                            |
|   |                       | -                     | -                                      |                       |  |                       |   |                       |   | · ·                              |
| Capital Expenditure Standard Classification | 709 060               | 72 583                | 10.2%                                  | 148 970               | 21.0%                                  | 221 552               | 31.2%   | 119 389               | 27.8%   | 24.89                            |
| Governance and Administration               | 37 860                | 9 661                 | 25.5%                                  | 9 305                 | 24.6%                                  | 18 966                | 50.1%   | 4 569                 | 85.6%   | 103.79                           |
| Executive & Council                         | 5 750                 | 2 367                 | 41.2%                                  | 1 633                 | 28.4%                                  | 4 000                 | 69.6%   | 1 260                 | -   | 29.69                            |
| Budget & Treasury Office                    | 25 710                | 6 263                 | 24.4%                                  | 4 278                 | 16.6%                                  | 10 541                | 41.0%   | 2 751                 | 323.6%  | 55.5                             |
| Corporate Services                          | 6 400                 | 1 031                 | 16.1%                                  | 3 394                 | 53.0%                                  | 4 424                 | 69.1%   | 559                   | 23.1%   | 507.4                            |
| Community and Public Safety                 | 83 844                | 9 659                 | 11.5%                                  | 27 600                | 32.9%                                  | 37 259                | 44.4%   | 21 668                | 41.5%   | 27.49                            |
| Community & Social Services                 | 23 316                | 16                    | .1%                                    | 3 107                 | 13.3%                                  | 3 123                 | 13.4%   | 14 490                | 78.4%   | (78.69                           |
| Sport And Recreation                        | 33 350                | 9 626                 | 28.9%                                  | 21 213                | 63.6%                                  | 30 838                | 92.5%   | 6 354                 | 25.6%   | 233.9                            |
| Public Safety                               | 8 333                 | 18                    | .2%                                    | 427                   | 5.1%                                   | 444                   | 5.3%  | 173                   | 8.2%  | 146.3                            |
| Housing                                     | 17 225                | -                     | -                                      | 2 854                 | 16.6%                                  | 2 854                 | 16.6%   | 651                   | -   | 338.6                            |
| Health                                      | 1 620                 | -                     | -                                      |                       | -                                      | -                     |   | -                     | -   | -                                |
| Economic and Environmental Services         | 328 151               | 21 359                | 6.5%                                   | 49 360                | 15.0%                                  | 70 718                | 21.6%   | 40 048                | 28.9%   | 23.39                            |
| Planning and Development                    | 8 550                 | 8 533                 | 99.8%                                  | 6 376                 | 74.6%                                  | 14 909                | 174.4%  | 10 646                | 99.8%   | (40.19                           |
| Road Transport                              | 319 601               | 12 825                | 4.0%                                   | 42 082                | 13.2%                                  | 54 907                | 17.2%   | 29 403                | 23.9%   | 43.1                             |
| Environmental Protection                    | -                     | -                     | -                                      | 902                   | -                                      | 902                   | -   | -                     | -   | (100.09                          |
| Trading Services                            | 257 733               | 31 621                | 12.3%                                  | 62 610                | 24.3%                                  | 94 232                | 36.6%   | 51 281                | 22.0%   | 22.19                            |
| Electricity                                 | 133 000               | 11 192                | 8.4%                                   | 36 410                | 27.4%                                  | 47 602                | 35.8%   | 19 384                | 11.6%   | 87.8                             |
| Water                                       | 83 133                | 14 427                | 17.4%                                  | 11 913                | 14.3%                                  | 26 340                | 31.7%   | 12 533                | 65.6%   | (4.99                            |
| Waste Water Management                      | 36 900                | 5 446                 | 14.8%                                  | 12 936                | 35.1%                                  | 18 383                | 49.8%   | 15 948                | 41.4%   | (18.99                           |
| Waste Management                            | 4 700                 | 556                   | 11.8%                                  | 1 351                 | 28.7%                                  | 1 907                 | 40.6%   | 3 416                 | 28.4%   | (60.49                           |
| Other                                       | 1 473                 | 282                   | 19.2%                                  | 95                    | 6.4%                                   | 377                   | 25.6%   | 1 822                 | -   | (94.89                           |

|  |                       |                       |  | 2015/16               |  |                       |   |                       | 4/15  |                                  |
|--|-----------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|----------------------------------|
|  | Budget                | First (               | Quarter                                | Second                | l Quarter                              | Year                  | to Date   | Second                | Quarter   |                                  |
|  | Main<br>appropriation | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | 2nd Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Q2 of 2014/15 t<br>Q2 of 2015/16 |
| R thousands                                      |                       |                       |  |                       |  |                       | арргорпалоп   |                       | арргорпалоп   |                                  |
| Cash Flow from Operating Activities              | 4 400 500             | 4 055 000             | 00.40/                                 | 4410074               | 00 40/                                 | 0.445.040             | 50 50/  | 005 000               | F0 00/  | 44.40                            |
| Receipts   | 4 129 509             | 1 255 092             | 30.4%                                  | 1 160 271             | 28.1%                                  | 2 415 362             | 58.5%   | 995 033               | 58.2%   | 16.6%                            |
| Property rates, penalties and collection charges | 701 467               | 159 755               | 22.8%                                  | 196 292               | 28.0%                                  | 356 047               | 50.8%   | 149 498               | 46.1%   | 31.39                            |
| Service charges                                  | 2 349 116             | 655 636               | 27.9%                                  | 629 007               | 26.8%                                  | 1 284 643             | 54.7%   | 582 679               | 55.8%   | 8.09                             |
| Other revenue                                    | 84 320                | 104 311               | 123.7%                                 | 105 741               | 125.4%                                 | 210 052               | 249.1%  | 80 584                | 98.9%   | 31.29                            |
| Government - operating                           | 440 652               | 211 945               | 48.1%                                  | 109 970               | 25.0%                                  | 321 915               | 73.1%   | 79 638                | 67.8%   | 38.19                            |
| Government - capital                             | 489 060               | 115 084               | 23.5%                                  | 113 630               | 23.2%                                  | 228 715               | 46.8%   | 84 334                | 62.5%   | 34.79                            |
| Interest   | 64 894                | 8 360                 | 12.9%                                  | 5 630                 | 8.7%                                   | 13 991                | 21.6%   | 18 299                | 97.5%   | (69.2%                           |
| Dividends  |                       | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Payments   | (3 423 155)           | (1 166 400)           | 34.1%                                  | (979 340)             | 28.6%                                  | (2 145 740)           | 62.7%   | (865 272)             | 58.7%   | 13.29                            |
| Suppliers and employees                          | (3 353 475)           | (1 153 051)           | 34.4%                                  | (948 882)             | 28.3%                                  | (2 101 933)           | 62.7%   | (847 821)             | 58.9%   | 11.99                            |
| Finance charges                                  | (69 499)              | (11 871)              | 17.1%                                  | (17 000)              | 24.5%                                  | (28 871)              | 41.5%   | (16 258)              | 51.2%   | 4.69                             |
| Transfers and grants                             | (181)                 | (1 478)               | 816.5%                                 | (13 458)              | 7 435.4%                               | (14 936)              | 8 251.9%  | (1 193)               | 44.1%   | 1 028.19                         |
| Net Cash from/(used) Operating Activities        | 706 354               | 88 692                | 12.6%                                  | 180 931               | 25.6%                                  | 269 623               | 38.2%   | 129 761               | 55.3%   | 39.49                            |
| Cash Flow from Investing Activities              |                       |                       |  |                       |  |                       |   |                       |   |                                  |
| Receipts   |                       |                       |  |                       |  |                       |   |                       |   |                                  |
| Proceeds on disposal of PPE                      |                       | -                     | _                                      | _                     | _                                      |                       | _   | _                     | _   | _                                |
| Decrease in non-current debtors                  |                       | _                     | -                                      | _                     | _                                      | _                     | -   | _                     | _   | _                                |
| Decrease in other non-current receivables        |                       | _                     | -                                      | _                     | _                                      | _                     | -   | _                     | _   | _                                |
| Decrease (increase) in non-current investments   |                       | _                     | -                                      | _                     | _                                      | _                     | -   | _                     | _   | _                                |
| Payments   | (589 505)             | (72 583)              | 12.3%                                  | (148 970)             | 25.3%                                  | (221 552)             | 37.6%   | (119 389)             | 45.6%   | 24.89                            |
| Capital assets                                   | (589 505)             | (72 583)              | 12.3%                                  | (148 970)             | 25.3%                                  | (221 552)             | 37.6%   | (119 389)             | 45.6%   | 24.89                            |
| Net Cash from/(used) Investing Activities        | (589 505)             | (72 583)              | 12.3%                                  | (148 970)             | 25.3%                                  | (221 552)             | 37.6%   | (119 389)             | 45.6%   | 24.89                            |
| Cash Flow from Financing Activities              |                       |                       |  |                       |  |                       |   |                       |   |                                  |
| Receipts   | 105 250               | 1 125                 | 1.1%                                   | 1 806                 | 1.7%                                   | 2 931                 | 2.8%  | 302                   | 1.8%  | 498.29                           |
| Short term loans                                 | 100 200               | 20                    |  |                       |  | 2,01                  | 2.070   | -                     |   | 170.27                           |
| Borrowing long term/refinancing                  | 100 000               | _                     | _                                      | _                     | _                                      | _                     | _   | _                     | _   | _                                |
| Increase (decrease) in consumer deposits         | 5 250                 | 1 125                 | 21.4%                                  | 1 806                 | 34.4%                                  | 2 931                 | 55.8%   | 302                   | _   | 498.29                           |
| Payments   | (49 850)              |                       |  | (10 946)              | 22.0%                                  | (29 564)              |   | (12 549)              | 54.7%   | (12.8%                           |
| Repayment of borrowing                           | (49 850)              | (18 619)              | 37.3%                                  | (10 946)              | 22.0%                                  | (29 564)              | 59.3%   | (12 549)              | 54.7%   | (12.8%                           |
| Net Cash from/(used) Financing Activities        | 55 400                | (17 493)              | (31.6%)                                | (9 140)               | (16.5%)                                | (26 633)              | (48.1%)   | (12 247)              | (37.6%)   | (25.4%                           |
| Net Increase/(Decrease) in cash held             | 172 249               | (1 384)               | (.8%)                                  | 22 821                | 13.2%                                  | 21 437                | 12.4%   | (1 875)               | 48.6%   | (1 317.0%                        |
| Cash/cash equivalents at the year begin:         | 951 511               | 842 068               | 88.5%                                  | 840 684               | 88.4%                                  | 842 068               | 88.5%   | 960 339               | 100.0%  | (1317.076                        |
| , , ,  |                       |                       |  |                       |  |                       |   |                       |   |                                  |
| Cash/cash equivalents at the year end:           | 1 123 760             | 840 684               | 74.8%                                  | 863 505               | 76.8%                                  | 863 505               | 76.8%   | 958 463               | 87.4%   | (9.9%                            |
|  |                       |                       |  |                       |  |                       |   |                       |   |                                  |

Part 4: Debtor Age Analysis

|   | 0 - 30  | Days   | 31 - 60 Days |        | 61 - 90 Days |       | Over 90 Days |       | Total     |        |        | ots Written Off to | Impairment -E<br>Council |       |
|---|---------|--------|--------------|--------|--------------|-------|--------------|-------|-----------|--------|--------|--------------------|--------------------------|-------|
| R thousands   | Amount  | %      | Amount       | %      | Amount       | %     | Amount       | %     | Amount    | %      | Amount | %                  | Amount                   | %     |
| Debtors Age Analysis By Income Source                                     |         |        |              |        |              |       |              |       |           |        |        |                    |                          |       |
| Trade and Other Receivables from Exchange Transactions - Water            | 48 412  | 8.5%   | 27 076       | 4.7%   | 22 144       | 3.9%  | 474 554      | 82.9% | 572 185   | 30.4%  | -      | -                  | 197 240                  | 34.0% |
| Trade and Other Receivables from Exchange Transactions - Electricity      | 138 428 | 47.4%  | 49 073       | 16.8%  | 8 497        | 2.9%  | 95 812       | 32.8% | 291 809   | 15.5%  | -      | -                  | 37 165                   | 12.0% |
| Receivables from Non-exchange Transactions - Property Rates               | 55 146  | 16.2%  | 19 392       | 5.7%   | 18 826       | 5.5%  | 246 799      | 72.6% | 340 163   | 18.1%  | -      | -                  | 120 742                  | 35.0% |
| Receivables from Exchange Transactions - Waste Water Management           | 11 615  | 9.5%   | 5 217        | 4.3%   | 3 776        | 3.1%  | 101 989      | 83.2% | 122 598   | 6.5%   | -      | -                  | 51 362                   | 41.0% |
| Receivables from Exchange Transactions - Waste Management                 | 6 807   | 10.3%  | 2 841        | 4.3%   | 1 801        | 2.7%  | 54 823       | 82.7% | 66 271    | 3.5%   | -      | -                  | 28 613                   | 43.0% |
| Receivables from Exchange Transactions - Property Rental Debtors          | 664     | 2.2%   | 590          | 2.0%   | 581          | 2.0%  | 27 719       | 93.8% | 29 554    | 1.6%   | -      | -                  | 18 259                   | 61.0% |
| Interest on Arrear Debtor Accounts  | 9 534   | 2.9%   | 9 025        | 2.8%   | 8 644        | 2.7%  | 298 655      | 91.7% | 325 858   | 17.3%  | -      | -                  | 171 540                  | 52.0% |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | -       | -      | -            | -      | -            | -     | -            | -     | -         | -      | -      | -                  | -                        | -     |
| Other   | (3 430) | (2.6%) | (11 044)     | (8.2%) | 15 265       | 11.4% | 133 569      | 99.4% | 134 360   | 7.1%   | -      | -                  | 67 518                   | 50.0% |
| Total By Income Source  | 267 175 | 14.2%  | 102 169      | 5.4%   | 79 534       | 4.2%  | 1 433 920    | 76.2% | 1 882 799 | 100.0% | -      | -                  | 692 439                  | 36.0% |
| Debtors Age Analysis By Customer Group                                    |         |        |              |        |              |       |              |       |           |        |        |                    |                          |       |
| Organs of State   | 24 341  | 25.4%  | (4 785)      | (5.0%) | 5 445        | 5.7%  | 70 763       | 73.9% | 95 765    | 5.1%   | -      | -                  | 40 620                   | 42.0% |
| Commercial  | 125 444 | 34.1%  | 45 163       | 12.3%  | 11 739       | 3.2%  | 185 614      | 50.4% | 367 960   | 19.5%  | -      | -                  | 78 456                   | 21.0% |
| Households  | 109 804 | 8.7%   | 56 974       | 4.5%   | 57 069       | 4.5%  | 1 032 439    | 82.2% | 1 256 286 | 66.7%  | -      | -                  | 489 097                  | 38.0% |
| Other   | 7 586   | 4.7%   | 4 818        | 3.0%   | 5 282        | 3.2%  | 145 104      | 89.1% | 162 789   | 8.6%   | -      | -                  | 84 265                   | 51.0% |
| Total By Customer Group   | 267 175 | 14.2%  | 102 169      | 5.4%   | 79 534       | 4.2%  | 1 433 920    | 76.2% | 1 882 799 | 100.0% | -      | -                  | 692 439                  | 36.0% |

Part 5: Creditor Age Analysis

|                         | 0 - 30  | 0 - 30 Days |        |      | 61 - 9 | 0 Days | Over 9 | 00 Days | Total   |        |
|-------------------------|---------|-------------|--------|------|--------|--------|--------|---------|---------|--------|
| R thousands             | Amount  | %           | Amount | %    | Amount | %      | Amount | %       | Amount  | %      |
| Creditor Age Analysis   |         |             |        |      |        |        |        |         |         |        |
| Bulk Electricity        | 101 024 | 100.0%      | -      | -    | -      |        | -      | -       | 101 024 | 27.69  |
| Bulk Water              | 45 933  | 100.0%      | -      | -    | -      | -      | -      | -       | 45 933  | 12.59  |
| PAYE deductions         | -       | -           | -      |      | -      | -      |        | -       | -       | -      |
| VAT (output less input) | 74 215  | 100.0%      | -      |      | -      | -      |        | -       | 74 215  | 20.39  |
| Pensions / Retirement   | -       | -           | -      |      | -      | -      |        | -       | -       | -      |
| Loan repayments         | -       | -           | -      |      | -      | -      |        | -       | -       | -      |
| Trade Creditors         | 12 904  | 72.4%       | 587    | 3.3% | 596    | 3.3%   | 3 745  | 21.0%   | 17 831  | 4.99   |
| Auditor-General         | 980     | 100.0%      | -      |      | -      | -      |        | -       | 980     | .39    |
| Other                   | 126 265 | 100.0%      | -      | -    | -      | -      | -      | -       | 126 265 | 34.59  |
| Total                   | 361 321 | 98.7%       | 587    | .2%  | 596    | .2%    | 3 745  | 1.0%    | 366 249 | 100.09 |

Contact Details

| Contact Details   |                             |              |
|-------------------|-----------------------------|--------------|
| Municipal Manager | Mr Mxolisi Nkosi            | 033 392 2002 |
| Financial Manager | Mrs Nelisiwe Mvelase Ngcobo | 033 392 2601 |

## KWAZULU-NATAL: NEWCASTLE (KZN252) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2015

Part1: Operating Revenue and Expenditure

| Tarri. Operating Revenue and Experiantic                    |                       |                       |  | 2015/16               |  |                       |   | 2014/15               |   |                                   |
|---|-----------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|-----------------------------------|
|   | Budget                | First (               | Quarter                                | Second                | Quarter                                | Year 1                | o Date  | Second                | d Quarter   | 1                                 |
| R thousands   | Main<br>appropriation | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | 2nd Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Q2 of 2014/15 to<br>Q2 of 2015/16 |
| Operating Revenue and Expenditure                           |                       |                       |  |                       |  |                       |   |                       |   |                                   |
| Operating Revenue   | 1 580 961             | 426 761               | 27.0%                                  | 398 077               | 25.2%                                  | 824 838               | 52.2%   | 403 636               | 53.3%   | (1.4%)                            |
|   |                       |                       |  |                       |  |                       |   |                       |   |                                   |
| Property rates  | 240 640               | 60 759                | 25.2%                                  | 54 833                | 22.8%                                  | 115 592               | 48.0%   | 48 874                | 44.2%   | 12.29                             |
| Property rates - penalties and collection charges           |                       |                       |  |                       | -                                      |                       |   |                       |   |                                   |
| Service charges - electricity revenue                       | 649 212               | 143 588               | 22.1%                                  | 148 179               | 22.8%                                  | 291 767               | 44.9%   | 144 077               | 47.0%   | 2.89                              |
| Service charges - water revenue                             | 163 809               | 38 912                | 23.8%                                  | 38 226                | 23.3%                                  | 77 138                | 47.1%   | 33 013                | 44.5%   | 15.89                             |
| Service charges - sanitation revenue                        | 95 592                | 25 723                | 26.9%                                  | 13 034                | 13.6%                                  | 38 758                | 40.5%   | 13 552                | 40.0%   | (3.89                             |
| Service charges - refuse revenue                            | 78 850                | 13 800                | 17.5%                                  | 13 843                | 17.6%                                  | 27 643                | 35.1%   | 8 289                 | 36.5%   | 67.09                             |
| Service charges - other                                     | -                     | 0                     | -                                      |                       | -                                      | 0                     | -   | (278)                 |   | (100.09                           |
| Rental of facilities and equipment                          | 7 126                 | 1 681                 | 23.6%                                  | 1 631                 | 22.9%                                  | 3 312                 | 46.5%   | 1 691                 | 47.6%   | (3.69                             |
| Interest earned - external investments                      | 12 000                | 2 980                 | 24.8%                                  | 2 844                 | 23.7%                                  | 5 824                 | 48.5%   | 2 883                 | 38.6%   | (1.49                             |
| Interest earned - outstanding debtors                       | 8 700                 | 291                   | 3.3%                                   | 2 193                 | 25.2%                                  | 2 484                 | 28.5%   | 1 194                 | 49.3%   | 83.79                             |
| Dividends received  |                       | -                     | -                                      |                       | -                                      |                       | -   | -                     | -   | -                                 |
| Fines   | 3 110                 | 1 048                 | 33.7%                                  | 1 810                 | 58.2%                                  | 2 858                 | 91.9%   | 2 524                 | 111.0%  | (28.3%                            |
| Licences and permits  | 13                    | 2                     | 12.2%                                  | 4                     | 28.0%                                  | 5                     | 40.2%   | (97)                  | 237.4%  | (103.7%                           |
| Agency services   | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Transfers recognised - operational                          | 307 059               | 134 314               | 43.7%                                  | 116 606               | 38.0%                                  | 250 920               | 81.7%   | 143 738               | 86.6%   | (18.99                            |
| Other own revenue   | 14 850                | 3 662                 | 24.7%                                  | 4 875                 | 32.8%                                  | 8 537                 | 57.5%   | 4 350                 | 68.2%   | 12.19                             |
| Gains on disposal of PPE                                    | -                     | -                     | -                                      |                       | -                                      | -                     |   | (175)                 | -   | (100.09                           |
| Operating Expenditure                                       | 1 834 688             | 469 223               | 25.6%                                  | 448 421               | 24.4%                                  | 917 644               | 50.0%   | 284 702               | 39.3%   | 57.59                             |
| Employee related costs                                      | 442 461               | 95 065                | 21.5%                                  | 134 605               | 30.4%                                  | 229 670               | 51.9%   | 88 538                | 44.0%   | 52.09                             |
| Remuneration of councillors                                 | 19 208                | 4 476                 | 23.3%                                  | 4 614                 | 24.0%                                  | 9 090                 | 47.3%   | 5 119                 | 51.7%   | (9.99                             |
| Debt impairment   | 102 308               |                       | -                                      | 35 514                | 34.7%                                  | 35 514                | 34.7%   | 16 042                | 5.4%  | 121.4                             |
| Depreciation and asset impairment                           | 247 952               | 123 114               | 49.7%                                  | 8 509                 | 3.4%                                   | 131 623               | 53.1%   | 37 345                | 51.0%   | (77.29                            |
| Finance charges   | 27 105                | 13 957                | 51.5%                                  | 13 441                | 49.6%                                  | 27 398                | 101.1%  | 4 968                 | 54.0%   | 170.6                             |
| Bulk purchases  | 474 096               | 134 729               | 28.4%                                  | 102 618               | 21.6%                                  | 237 347               | 50.1%   | 38 166                | 52.1%   | 168.9                             |
| Other Materials   | 2 881                 | 506                   | 17.6%                                  | 777                   | 27.0%                                  | 1 282                 | 44.5%   | (11 843)              | 27.6%   | (106.69                           |
| Contracted services   | 190 653               | 39 695                | 20.8%                                  | 55 848                | 29.3%                                  | 95 543                | 50.1%   | 45 727                | 42.5%   | 22.1                              |
| Transfers and grants  | 73 400                | _                     | _                                      | 39 737                | 54.1%                                  | 39 737                | 54.1%   | -                     | _   | (100.09                           |
| Other expenditure   | 254 624               | 57 682                | 22.7%                                  | 52 758                | 20.7%                                  | 110 441               | 43.4%   | 60 641                | 43.9%   | (13.09                            |
| Loss on disposal of PPE                                     | -                     | -                     | - 1                                    | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Surplus/(Deficit)   | (253 726)             | (42 462)              |  | (50 343)              |  | (92 806)              |   | 118 934               |   |                                   |
| Transfers recognised - capital                              | (222.720)             | (12 102)              |  | (22 3 10)             | -                                      | ( 500)                | -   | -                     | -   |                                   |
| Contributions recognised - capital                          | -                     | _                     | _                                      |                       | _                                      | -                     | -   | -                     |   |                                   |
| Contributed assets  | -                     | -                     | -                                      |                       |  | -                     |   | -                     |   | -                                 |
| Surplus/(Deficit) after capital transfers and contributions | (253 726)             | (42 462)              |  | (50 343)              |  | (92 806)              |   | 118 934               |   |                                   |
| Taxation  | _                     | _                     |  |                       |  |                       |   |                       |   |                                   |
| Surplus/(Deficit) after taxation                            | (253 726)             | (42 462)              |  | (50 343)              |  | (92 806)              |   | 118 934               |   |                                   |
| Attributable to minorities                                  | , , , , , ,           |                       | -                                      |                       | -                                      | , ,,,                 | -   |                       | -   |                                   |
| Surplus/(Deficit) attributable to municipality              | (253 726)             | (42 462)              |  | (50 343)              |  | (92 806)              |   | 118 934               |   |                                   |
| Share of surplus/ (deficit) of associate                    |                       |                       | -                                      | -                     | -                                      | -                     | -   | -                     | -   |                                   |
| Surplus/(Deficit) for the year                              | (253 726)             | (42 462)              |  | (50 343)              |  | (92 806)              |   | 118 934               |   |                                   |

|   |                       |                       |  | 2015/16               |  |                       |   | 201                   | 4/15  |                                  |
|---|-----------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|----------------------------------|
|   | Budget                | First 0               | Quarter                                | Second                | Quarter                                | Year                  | o Date  | Second                | Quarter   |                                  |
| R thousands                                 | Main<br>appropriation | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | 2nd Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Q2 of 2014/15 t<br>Q2 of 2015/16 |
| Capital Revenue and Expenditure             |                       |                       |  |                       |  |                       |   |                       |   |                                  |
| Source of Finance                           | 400 509               | 42 409                | 10.6%                                  | 93 180                | 23.3%                                  | 135 588               | 33.9%   | 80 960                | 30.4%   | 15.19                            |
| National Government                         | 173 884               | 6 814                 | 3.9%                                   | 32 884                | 18.9%                                  | 39 698                | 22.8%   | 25 295                | 28.8%   | 30.09                            |
| Provincial Government                       |                       |                       |  | -                     |  |                       |   |                       |   |                                  |
| District Municipality                       |                       |                       |  |                       |  |                       |   |                       |   |                                  |
| Other transfers and grants                  |                       |                       |  |                       |  |                       |   |                       |   |                                  |
| Transfers recognised - capital              | 173 884               | 6 814                 | 3.9%                                   | 32 884                | 18.9%                                  | 39 698                | 22.8%   | 25 295                | 28.8%   | 30.09                            |
| Borrowing                                   | 63 335                | 23 558                | 37.2%                                  | 35 632                | 56.3%                                  | 59 190                | 93.5%   | 52 964                | 31.4%   | (32.7%                           |
| Internally generated funds                  | 163 291               | 12 037                | 7.4%                                   | 24 663                | 15.1%                                  | 36 700                | 22.5%   | 2 701                 | 27.5%   | 813.29                           |
| Public contributions and donations          |                       | -                     | -                                      |                       | -                                      |                       | -   | -                     | -   | -                                |
| Capital Expenditure Standard Classification | 400 509               | 42 409                | 10.6%                                  | 93 180                | 23.3%                                  | 135 588               | 33.9%   | 80 960                | 30.4%   | 15.19                            |
| Governance and Administration               | 85 974                | 12 869                | 15.0%                                  | 30 330                | 35.3%                                  | 43 199                | 50.2%   | 45 367                | 26.1%   | (33.1%                           |
| Executive & Council                         | 80 350                | 12 577                | 15.7%                                  | 29 705                | 37.0%                                  | 42 282                | 52.6%   | 43 881                | 2 482.5%  | (32.3%                           |
| Budget & Treasury Office                    | 2 000                 | 292                   | 14.6%                                  | 625                   | 31.2%                                  | 917                   | 45.8%   | 1 027                 | 104.3%  | (39.2%                           |
| Corporate Services                          | 3 624                 | -                     | -                                      | -                     | -                                      |                       | -   | 459                   | .2%   | (100.09)                         |
| Community and Public Safety                 | 42 332                | 9 736                 | 23.0%                                  | 13 641                | 32.2%                                  | 23 377                | 55.2%   | 2 593                 | 34.9%   | 426.19                           |
| Community & Social Services                 | 22 632                | 5 217                 | 23.1%                                  | 8 960                 | 39.6%                                  | 14 177                | 62.6%   | 60                    | -   | 14 833.19                        |
| Sport And Recreation                        | 11 450                | 910                   | 7.9%                                   | 2 734                 | 23.9%                                  | 3 644                 | 31.8%   | 2 983                 | 27.7%   | (8.39                            |
| Public Safety                               | 2 890                 | 748                   | 25.9%                                  | 1 423                 | 49.2%                                  | 2 172                 | 75.1%   | -                     | -   | (100.09                          |
| Housing                                     | 5 300                 | 2 861                 | 54.0%                                  | 524                   | 9.9%                                   | 3 385                 | 63.9%   | (557)                 | -   | (194.29                          |
| Health                                      | 60                    | -                     | -                                      | -                     | -                                      | -                     | -   | 107                   | -   | (100.09                          |
| Economic and Environmental Services         | 122 699               | 11 249                | 9.2%                                   | 23 123                | 18.8%                                  | 34 373                | 28.0%   | 22 916                | 17.4%   | .99                              |
| Planning and Development                    | 41 269                | 683                   | 1.7%                                   | 1 887                 | 4.6%                                   | 2 570                 | 6.2%  | 1 660                 | 12.4%   | 13.79                            |
| Road Transport                              | 81 430                | 10 567                | 13.0%                                  | 21 236                | 26.1%                                  | 31 803                | 39.1%   | 21 256                | 18.1%   | (.19                             |
| Environmental Protection                    |                       | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Trading Services                            | 149 504               | 8 554                 | 5.7%                                   | 26 085                | 17.4%                                  | 34 639                | 23.2%   | 10 083                | 206.4%  | 158.79                           |
| Electricity                                 | 33 600                | 4 400                 | 13.1%                                  | 15 102                | 44.9%                                  | 19 503                | 58.0%   | (5 027)               | 58.7%   | (400.49)                         |
| Water                                       | 104 304               | 3 153                 | 3.0%                                   | 10 496                | 10.1%                                  | 13 649                | 13.1%   | 14 289                | -   | (26.59                           |
| Waste Water Management                      | 11 600                | 1 001                 | 8.6%                                   | 487                   | 4.2%                                   | 1 487                 | 12.8%   | -                     | -   | (100.09                          |
| Waste Management                            | -                     | -                     | -                                      | (0)                   | -                                      | (0)                   | -   | 821                   | -   | (100.09                          |
| Other                                       |                       | -                     | -                                      | -                     | -                                      |                       | -   | -                     | -   | -                                |

|  |                       |                       |  | 2015/16               |  |                       |                                      | 201                   | 4/15                                 |   |
|--|-----------------------|-----------------------|--|-----------------------|--|-----------------------|--------------------------------------|-----------------------|--------------------------------------|---|
|  | Budget                | First 0               | Quarter                                | Second                | Quarter                                | Year                  | to Date                              | Second                | l Quarter                            |   |
|  | Main<br>appropriation | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | 2nd Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main | Q2 of 2014/15 to<br>Q2 of 2015/16       |
| R thousands  |                       |                       |  |                       |  |                       | appropriation                        |                       | appropriation                        |   |
| Cash Flow from Operating Activities  |                       |                       |  |                       |  |                       |                                      |                       |                                      |   |
| Receipts   | 1 443 534             | 339 363               | 23.5%                                  | 380 992               | 26.4%                                  | 720 355               | 49.9%                                | 320 410               | 47.1%                                | 18.9%                                   |
| Property rates, penalties and collection charges                                 | 187 230               | 39 062                | 20.9%                                  | 44 705                | 23.9%                                  | 83 767                | 44.7%                                | 38 491                | 40.2%                                | 16.1%                                   |
| Service charges  | 740 597               | 127 647               | 17.2%                                  | 150 512               | 20.3%                                  | 278 158               | 37.6%                                | 108 659               | 32.5%                                | 38.5%                                   |
| Other revenue  | 22 589                | 4 430                 | 19.6%                                  | 8 391                 | 37.1%                                  | 12 822                | 56.8%                                | 45 799                | 298.3%                               | (81.7%)                                 |
| Government - operating   | 307 059               | 133 141               | 43.4%                                  | 138 387               | 45.1%                                  | 271 528               | 88.4%                                | 106 236               | 73.8%                                | 30.39                                   |
| Government - capital   | 173 884               | 31 708                | 18.2%                                  | 34 000                | 19.6%                                  | 65 708                | 37.8%                                | 16 841                | 37.9%                                | 101.9%                                  |
| Interest   | 12 174                | 3 376                 | 27.7%                                  | 4 997                 | 41.0%                                  | 8 372                 | 68.8%                                | 4 384                 | 57.9%                                | 14.09                                   |
| Dividends  | -                     | -                     | -                                      | -                     | -                                      | -                     | -                                    | -                     | -                                    | -                                       |
| Payments   | (1 227 499)           | (279 473)             | 22.8%                                  | (461 168)             | 37.6%                                  | (740 641)             | 60.3%                                | (374 450)             | 62.4%                                | 23.2%                                   |
| Suppliers and employees  | (1 200 394)           | (190 274)             | 15.9%                                  | (441 130)             | 36.7%                                  | (631 404)             | 52.6%                                | (369 661)             | 62.6%                                | 19.39                                   |
| Finance charges  | (27 105)              | (72 262)              | 266.6%                                 | (13 442)              | 49.6%                                  | (85 703)              | 316.2%                               | (4 790)               | 53.2%                                | 180.6%                                  |
| Transfers and grants   | -                     | (16 937)              | -                                      | (6 597)               | -                                      | (23 533)              | -                                    | -                     | -                                    | (100.0%                                 |
| Net Cash from/(used) Operating Activities  | 216 034               | 59 890                | 27.7%                                  | (80 176)              | (37.1%)                                | (20 286)              | (9.4%)                               | (54 041)              | (37.6%)                              | 48.4%                                   |
| Cash Flow from Investing Activities  |                       |                       |  |                       |  |                       |                                      |                       |                                      |   |
| Receipts   | 225 000               | 42 165                | 18.7%                                  |                       |  | 42 165                | 18.7%                                | 152 826               |                                      | (100.0%                                 |
| Proceeds on disposal of PPE  |                       |                       |  |                       | -                                      |                       |                                      | 2 667                 | -                                    | (100.0%                                 |
| Decrease in non-current debtors  | 225 000               | -                     | -                                      | -                     | -                                      | -                     | -                                    | -                     | -                                    |   |
| Decrease in other non-current receivables  | -                     | 42 165                | -                                      | -                     | -                                      | 42 165                | -                                    | 57 725                | -                                    | (100.0%                                 |
| Decrease (increase) in non-current investments                                   | -                     | -                     | -                                      | -                     | -                                      | -                     | -                                    | 92 434                | -                                    | (100.0%                                 |
| Payments   | (400 509)             | (18 962)              | 4.7%                                   | (56 546)              | 14.1%                                  | (75 508)              | 18.9%                                | (100 390)             | 35.8%                                | (43.7%)                                 |
| Capital assets   | (400 509)             | (18 962)              | 4.7%                                   | (56 546)              | 14.1%                                  | (75 508)              | 18.9%                                | (100 390)             | 35.8%                                | (43.7%                                  |
| Net Cash from/(used) Investing Activities  | (175 509)             | 23 203                | (13.2%)                                | (56 546)              | 32.2%                                  | (33 343)              | 19.0%                                | 52 436                | (1.8%)                               | (207.8%)                                |
| Cash Flow from Financing Activities  |                       |                       |  |                       |  |                       |                                      |                       |                                      |   |
| Receipts   | 63 336                |                       |  |                       |  |                       |                                      | (370)                 | (1.0%)                               | (100.0%                                 |
| Short term loans   |                       | -                     | _                                      | _                     | -                                      | _                     | -                                    |                       |                                      | (,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, |
| Borrowing long term/refinancing  | 63 336                |                       |  | -                     | -                                      | -                     | -                                    | (370)                 | (1.0%)                               | (100.0%                                 |
| Increase (decrease) in consumer deposits   |                       | -                     | -                                      | -                     | -                                      | -                     | -                                    |                       |                                      |   |
| Payments   | (27 105)              | -                     | -                                      | -                     | -                                      | -                     | -                                    | -                     |                                      | -                                       |
| Repayment of borrowing   | (27 105)              | -                     | -                                      | -                     | -                                      | -                     | -                                    | -                     | -                                    | -                                       |
| Net Cash from/(used) Financing Activities  | 36 231                |                       | -                                      | -                     | -                                      | -                     | -                                    | (370)                 | (1.1%)                               | (100.0%)                                |
| Net Increase/(Decrease) in cash held   | 76 757                | 83 093                | 108.3%                                 | (136 722)             | (178.1%)                               | (53 629)              | (69.9%)                              | (1 975)               | (282.6%)                             | 6 821.5%                                |
| Cash/cash equivalents at the year begin:   | 352 602               |                       | -                                      | 83 093                | 23.6%                                  | (00 027)              | (07.770)                             | 256 661               | 158.3%                               | (67.6%                                  |
| Cash/cash equivalents at the year begin:  Cash/cash equivalents at the year end: | 429 359               | 83 093                | 19.4%                                  |                       |  | (53 629)              |                                      | 254 686               | 109.3%                               |   |
| Casnicasn equivalents at the year end:   | 429 359               | 83 093                | 19.4%                                  | (53 629)              | (12.5%)                                | (53 629)              | (12.5%)                              | 254 686               | 109.3%                               | (121.1%                                 |

Part 4: Debtor Age Analysis

|   | 0 - 30  | Days   | 31 - 60 Days |      | 61 - 90 Days |      | Over 90 Days |       | Total     |        |        | ots Written Off to<br>otors | Impairment -<br>Counci |   |
|---|---------|--------|--------------|------|--------------|------|--------------|-------|-----------|--------|--------|-----------------------------|------------------------|---|
| R thousands   | Amount  | %      | Amount       | %    | Amount       | %    | Amount       | %     | Amount    | %      | Amount | %                           | Amount                 | % |
| Debtors Age Analysis By Income Source                                     |         |        |              |      |              |      |              |       |           |        |        |                             |                        |   |
| Trade and Other Receivables from Exchange Transactions - Water            | 13 518  | 4.9%   | 7 395        | 2.7% | 9 143        | 3.3% | 244 906      | 89.1% | 274 961   | 23.7%  | -      | -                           | -                      | - |
| Trade and Other Receivables from Exchange Transactions - Electricity      | 29 776  | 63.1%  | 2 640        | 5.6% | 1 235        | 2.6% | 13 559       | 28.7% | 47 210    | 4.1%   | -      | -                           | -                      | - |
| Receivables from Non-exchange Transactions - Property Rates               | 15 734  | 9.7%   | 5 367        | 3.3% | 4 811        | 3.0% | 136 193      | 84.0% | 162 105   | 14.0%  |        | -                           |                        |   |
| Receivables from Exchange Transactions - Waste Water Management           | 6 261   | 3.1%   | 4 312        | 2.2% | 4 367        | 2.2% | 184 724      | 92.5% | 199 664   | 17.2%  |        | -                           |                        |   |
| Receivables from Exchange Transactions - Waste Management                 | 4 350   | 4.7%   | 2 187        | 2.4% | 2 068        | 2.2% | 83 452       | 90.7% | 92 057    | 7.9%   |        | -                           |                        |   |
| Receivables from Exchange Transactions - Property Rental Debtors          | 382     | 17.4%  | 102          | 4.7% | 77           | 3.5% | 1 628        | 74.4% | 2 188     | .2%    |        | -                           |                        |   |
| Interest on Arrear Debtor Accounts  | 850     | 1.4%   | 758          | 1.2% | 758          | 1.2% | 58 889       | 96.1% | 61 255    | 5.3%   | -      | -                           | -                      | - |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | -       | -      | -            | -    | -            | -    | -            | -     | -         | -      | -      | -                           | -                      | - |
| Other   | (3 162) | (1.0%) | 2 767        | .9%  | 4 097        | 1.3% | 317 939      | 98.8% | 321 641   | 27.7%  | -      | -                           | -                      | - |
| Total By Income Source  | 67 709  | 5.8%   | 25 528       | 2.2% | 26 555       | 2.3% | 1 041 290    | 89.7% | 1 161 082 | 100.0% | -      | -                           |                        | - |
| Debtors Age Analysis By Customer Group                                    |         |        |              |      |              |      |              |       |           |        |        |                             |                        |   |
| Organs of State   | 385     | 2.8%   | 483          | 3.5% | 484          | 3.5% | 12 430       | 90.2% | 13 782    | 1.2%   | -      | -                           | -                      |   |
| Commercial  | 29 857  | 32.1%  | 2 389        | 2.6% | 1 906        | 2.1% | 58 771       | 63.2% | 92 922    | 8.0%   | -      | -                           | -                      | - |
| Households  | 36 920  | 3.6%   | 20 509       | 2.0% | 21 907       | 2.1% | 947 449      | 92.3% | 1 026 784 | 88.4%  | -      | -                           | -                      | - |
| Other   | 547     | 2.0%   | 2 147        | 7.8% | 2 259        | 8.2% | 22 640       | 82.1% | 27 593    | 2.4%   | -      | -                           | -                      |   |
| Total By Customer Group   | 67 709  | 5.8%   | 25 528       | 2.2% | 26 555       | 2.3% | 1 041 290    | 89.7% | 1 161 082 | 100.0% | -      | -                           | -                      | - |

Part 5: Creditor Age Analysis

|                         | 0 - 30 | 0 - 30 Days |        |   | 61 - 9 | 0 Days | Over   | 90 Days | Tot    | al     |
|-------------------------|--------|-------------|--------|---|--------|--------|--------|---------|--------|--------|
| R thousands             | Amount | %           | Amount | % | Amount | %      | Amount | %       | Amount | %      |
| Creditor Age Analysis   |        |             |        |   |        |        |        |         |        |        |
| Bulk Electricity        | 32 035 | 100.0%      | -      | - | -      | -      | -      | -       | 32 035 | 87.79  |
| Bulk Water              | -      | -           | -      | - | -      | -      | -      | -       | -      |        |
| PAYE deductions         | -      | -           | -      | - | -      | -      | -      | -       | -      |        |
| VAT (output less input) | 4 485  | 100.0%      | -      | - | -      | -      | -      | -       | 4 485  | 12.39  |
| Pensions / Retirement   | -      | -           | -      | - | -      | -      | -      | -       | -      |        |
| Loan repayments         | -      | -           | -      | - | -      | -      | -      | -       | -      | -      |
| Trade Creditors         | -      | -           | -      | - | -      | -      | -      | -       | -      | -      |
| Auditor-General         | -      | -           | -      | - | -      | -      | -      | -       | -      |        |
| Other                   | -      | -           | -      | - | -      | -      | -      | -       | -      | -      |
| Total                   | 36 520 | 100.0%      | -      | - | -      | -      | -      | -       | 36 520 | 100.0% |

Contact Details

| Contact Details   |                  |              |
|-------------------|------------------|--------------|
| Municipal Manager | Mr K Masange     | 034 328 7766 |
| Financial Manager | Mr S. L. G. Dube | 034 328 7655 |

Source Local Government Database

## KWAZULU-NATAL: UMHLATHUZE (KZN282) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2015

Part1: Operating Revenue and Expenditure

| Part 1: Operating Revenue and Expenditure                                     |                       |                       |  | 2015/16               |  |                       |   | 201                   | 4/15  |                                  |
|---|-----------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|----------------------------------|
|   | Budget                | First (               | Duarter                                | Second                | Quarter                                | Year                  | to Date   | Second                | Quarter   |                                  |
| R thousands   | Main<br>appropriation | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | 2nd Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Q2 of 2014/15 t<br>Q2 of 2015/16 |
| Operating Revenue and Expenditure   |                       |                       |  |                       |  |                       |   |                       |   |                                  |
| Operating Revenue   | 2 524 301             | 713 617               | 28.3%                                  | 522 452               | 20.7%                                  | 1 236 069             | 49.0%   | 565 260               | 50.4%   | (7.6%                            |
|   | 361 500               | 94 754                | 26.2%                                  | 92 327                | 25.5%                                  | 187 082               | 51.8%   | 85 379                | 54.0%   | 8.1                              |
| Property rates  Property rates - penalties and collection charges             | 301 000               | 94 /54                | 20.276                                 | 92 321                | 25.5%                                  | 187 082               | 31.8%   | 80 3/9                | 34.076  | 8.1                              |
| Service charges - electricity revenue   | 1 386 603             | 446 956               | 32.2%                                  | 253 826               | 18.3%                                  | 700 781               | 50.5%   | 316 635               | 50.3%   | (19.89                           |
| Service charges - electricity revenue Service charges - water revenue         | 281 565               | 440 930<br>56 515     | 20.1%                                  | 253 826<br>57 211     | 20.3%                                  | 113 726               | 40.4%   | 48 601                | 50.3%   | 17.7                             |
| Service charges - water revenue Service charges - sanitation revenue          | 84 000                | 20 566                | 24.5%                                  | 25 639                | 30.5%                                  | 46 206                | 55.0%   | 19 142                | 49.8%   | 33.9                             |
| Service charges - refuse revenue  | 67 800                | 16 750                | 24.7%                                  | 10 826                | 16.0%                                  | 27 576                | 40.7%   | 14 816                | 49.6%   | (26.99                           |
| Service charges - refuse revenue Service charges - other                      | 07 000                | 10 /30                | 24.770                                 | 10 020                | 10.076                                 | 2/ 3/0                | 40.770  | 2 837                 | 47.070  | (100.09                          |
| Rental of facilities and equipment  | 10 874                | 3 067                 | 28.2%                                  | 3 331                 | 30.6%                                  | 6 399                 | 58.8%   | 3 474                 | 87.1%   |                                  |
| Interest earned - external investments  | 21 982                | 5 224                 | 23.8%                                  | 5 460                 | 24.8%                                  | 10 684                | 48.6%   | 6 152                 | 77.7%   | (11.3                            |
| Interest earned - external investments  Interest earned - outstanding debtors | 58                    | 525                   | 905.2%                                 | 578                   | 996.0%                                 | 1 103                 | 1 901.2%  | 394                   | 49.6%   |                                  |
| Dividends received  | 30                    | 525                   | 703.270                                | 3/6                   | 990.076                                | 1 103                 | 1 701.270   | 394                   | 47.070  | 40.7                             |
| Fines   | 11 231                | 596                   | 5.3%                                   | 193                   | 1.7%                                   | 789                   | 7.0%  | 2 539                 | 60.6%   | (92.49                           |
| Licences and permits  | 1 765                 | 844                   | 47.9%                                  | 836                   | 47.4%                                  | 1 680                 | 95.2%   | 377                   | 47.4%   | 121.8                            |
| Agency services   | 7 000                 | 1 382                 | 19.7%                                  | 1 569                 | 22.4%                                  | 2 951                 | 42.2%   | 1 799                 | 53.9%   | (12.89                           |
| Transfers recognised - operational  | 257 953               | 59 155                | 22.9%                                  | 63 905                | 24.8%                                  | 123 060               | 47.7%   | 57 454                | 44.7%   | 11.2                             |
| Other own revenue   | 31 970                | 7 281                 | 22.8%                                  | 6 752                 | 21.1%                                  | 14 033                | 43.9%   | 5 661                 | 33.2%   | 19.3                             |
| Gains on disposal of PPE  | -                     |                       | -                                      | 0                     | -                                      | 0                     | -   |                       |   | (100.09                          |
| Operating Expenditure   | 2 519 364             | 593 476               | 23.6%                                  | 528 181               | 21.0%                                  | 1 121 657             | 44.5%   | 551 133               | 49.7%   | (4.29                            |
| Employee related costs  | 615 819               | 139 783               | 22.7%                                  | 150 267               | 24.4%                                  | 290 051               | 47.1%   | 139 069               | 47.2%   | 8.1                              |
| Remuneration of councillors   | 24 729                | 5 712                 | 23.1%                                  | 5 627                 | 22.8%                                  | 11 339                | 45.9%   | 5 305                 | 46.2%   | 6.1                              |
| Debt impairment   | 3 050                 | 201                   | 6.6%                                   | -                     | -                                      | 201                   | 6.6%  | 762                   | 50.0%   | (100.0                           |
| Depreciation and asset impairment   | 205 014               | 51 334                | 25.0%                                  | 51 254                | 25.0%                                  | 102 588               | 50.0%   | 45 597                | 50.0%   | 12.4                             |
| Finance charges   | 79 806                | 19 952                | 25.0%                                  | 19 952                | 25.0%                                  | 39 903                | 50.0%   | 19 404                | 50.0%   | 2.8                              |
| Bulk purchases  | 1 134 058             | 315 684               | 27.8%                                  | 219 808               | 19.4%                                  | 535 491               | 47.2%   | 239 857               | 51.2%   | (8.4                             |
| Other Materials   | 45 366                | 4 188                 | 9.2%                                   | 15 804                | 34.8%                                  | 19 992                | 44.1%   | 11 866                | 55.8%   | 33.2                             |
| Contracted services   | 204 840               | 17 977                | 8.8%                                   | 41 050                | 20.0%                                  | 59 027                | 28.8%   | 51 147                | 58.0%   | (19.79                           |
| Transfers and grants  | 13 883                | 1 438                 | 10.4%                                  | 1 592                 | 11.5%                                  | 3 030                 | 21.8%   | 837                   | 20.4%   | 90.2                             |
| Other expenditure   | 192 798               | 37 208                | 19.3%                                  | 22 828                | 11.8%                                  | 60 036                | 31.1%   | 37 290                | 42.4%   | (38.89                           |
| Loss on disposal of PPE   | -                     | -                     | -                                      | •                     | -                                      |                       | -   | -                     | -   | -                                |
| Surplus/(Deficit)   | 4 937                 | 120 141               |  | (5 729)               |  | 114 412               |   | 14 126                |   |                                  |
| Transfers recognised - capital  | 159 878               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Contributions recognised - capital  | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Contributed assets  | -                     |                       | -                                      | -                     |  |                       |   |                       |   | -                                |
| Surplus/(Deficit) after capital transfers and contributions                   | 164 816               | 120 141               |  | (5 729)               |  | 114 412               |   | 14 126                |   |                                  |
| Taxation  | -                     | -                     | -                                      | -                     | -                                      | -                     |   | -                     |   | -                                |
| Surplus/(Deficit) after taxation  | 164 816               | 120 141               |  | (5 729)               |  | 114 412               |   | 14 126                |   |                                  |
| Attributable to minorities  | -                     | -                     | -                                      |                       | -                                      | -                     | -   | -                     | -   | -                                |
| Surplus/(Deficit) attributable to municipality                                | 164 816               | 120 141               |  | (5 729)               |  | 114 412               |   | 14 126                |   |                                  |
| Share of surplus/ (deficit) of associate                                      | -                     | -                     | -                                      | -                     | -                                      |                       | -   | -                     | -   | -                                |
| Surplus/(Deficit) for the year  | 164 816               | 120 141               |  | (5 729)               |  | 114 412               |   | 14 126                |   |                                  |

|   |                       |                       |  | 2015/16               |  |                       |   | 201                   | 4/15  |                                |
|---|-----------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|--------------------------------|
|   | Budget                | First (               | Quarter                                | Second                | Quarter                                | Year                  | o Date  | Second                | Quarter   |                                |
| R thousands                                 | Main<br>appropriation | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | 2nd Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Q2 of 2014/15<br>Q2 of 2015/16 |
| Capital Revenue and Expenditure             |                       |                       |  |                       |  |                       |   |                       |   |                                |
|   |                       |                       |  |                       |  |                       |   |                       |   | /                              |
| Source of Finance                           | 448 781               | 35 737                | 8.0%                                   | 64 064                | 14.3%                                  | 99 801                | 22.2%   | 116 836               | 37.7%   | (45.29                         |
| National Government                         | 159 878               | 14 574                | 9.1%                                   | 33 882                | 21.2%                                  | 48 455                | 30.3%   | 47 651                | 50.7%   | (28.99                         |
| Provincial Government                       | 18 000                | -                     | -                                      | -                     | -                                      |                       | -   | 3 770                 | 14.3%   | (100.09                        |
| District Municipality                       |                       | -                     |  | -                     | -                                      |                       | -   | -                     | -   | -                              |
| Other transfers and grants                  |                       | -                     |  | -                     | -                                      |                       | -   | -                     | -   | -                              |
| Transfers recognised - capital              | 177 878               | 14 574                | 8.2%                                   | 33 882                | 19.0%                                  | 48 455                | 27.2%   | 51 422                | 41.9%   | (34.19                         |
| Borrowing                                   | 159 702               | 16 977                | 10.6%                                  | 20 812                | 13.0%                                  | 37 789                | 23.7%   | 43 972                | 45.8%   | (52.79                         |
| Internally generated funds                  | 110 086               | 4 187                 | 3.8%                                   | 9 370                 | 8.5%                                   | 13 557                | 12.3%   | 18 479                | 20.4%   | (49.39                         |
| Public contributions and donations          | 1 115                 | -                     |  |                       | -                                      |                       | -   | 2 963                 | 39.0%   | (100.09                        |
| Capital Expenditure Standard Classification | 448 781               | 35 737                | 8.0%                                   | 64 064                | 14.3%                                  | 99 801                | 22.2%   | 116 836               | 37.7%   | (45.29                         |
| Governance and Administration               | 44 605                | 62                    | .1%                                    | 479                   | 1.1%                                   | 542                   | 1.2%  | 16 892                | 34.0%   | (97.29                         |
| Executive & Council                         | 92                    | -                     | -                                      | 148                   | 161.1%                                 | 148                   | 161.1%  | -                     | -   | (100.09                        |
| Budget & Treasury Office                    | 15                    | -                     | -                                      | 1                     | 5.3%                                   | 1                     | 5.3%  | 849                   | 15.5%   | (99.99                         |
| Corporate Services                          | 44 498                | 62                    | .1%                                    | 330                   | .7%                                    | 392                   | .9%   | 16 043                | 36.3%   | (97.99                         |
| Community and Public Safety                 | 125 976               | 4 162                 | 3.3%                                   | 7 957                 | 6.3%                                   | 12 119                | 9.6%  | 17 499                | 19.9%   | (54.59                         |
| Community & Social Services                 | 40 526                | 4 162                 | 10.3%                                  | 7 957                 | 19.6%                                  | 12 119                | 29.9%   | 5 602                 | 32.4%   | 42.0                           |
| Sport And Recreation                        | 41 239                | -                     | -                                      | -                     | -                                      | -                     | -   | 1 722                 | 9.0%  | (100.09                        |
| Public Safety                               | 21 345                | -                     | -                                      | -                     | -                                      | -                     | -   | 7 091                 | 26.1%   | (100.0                         |
| Housing                                     | 18 000                |                       | -                                      |                       | -                                      |                       | -   | 2 650                 | 18.2%   | (100.0                         |
| Health                                      | 4 867                 |                       | -                                      |                       | -                                      |                       | -   | 434                   | 5.5%  | (100.09                        |
| Economic and Environmental Services         | 42 984                | 8 119                 | 18.9%                                  | 12 711                | 29.6%                                  | 20 830                | 48.5%   | 11 823                | 80.4%   | 7.5                            |
| Planning and Development                    | -                     | -                     |  | -                     | -                                      | -                     | -   | 46                    | 27.2%   | (100.09                        |
| Road Transport                              | 42 984                | 8 119                 | 18.9%                                  | 12 706                | 29.6%                                  | 20 825                | 48.4%   | 11 777                | 80.7%   | 7.9                            |
| Environmental Protection                    | -                     | 0                     | -                                      | 6                     | -                                      | 6                     | -   | -                     | -   | (100.0                         |
| Trading Services                            | 234 916               | 23 393                | 10.0%                                  | 42 917                | 18.3%                                  | 66 310                | 28.2%   | 70 622                | 43.8%   | (39.29                         |
| Electricity                                 | 24 832                | 760                   | 3.1%                                   | 3 520                 | 14.2%                                  | 4 280                 | 17.2%   | 7 973                 | 43.7%   | (55.9                          |
| Water                                       | 128 499               | 14 486                | 11.3%                                  | 33 683                | 26.2%                                  | 48 170                | 37.5%   | 37 500                | 49.8%   | (10.2                          |
| Waste Water Management                      | 79 807                | 7 668                 | 9.6%                                   | 5 320                 | 6.7%                                   | 12 987                | 16.3%   | 24 817                | 39.6%   | (78.6                          |
| Waste Management                            | 1 778                 | 479                   | 26.9%                                  | 394                   | 22.2%                                  | 874                   | 49.1%   | 333                   | 6.7%  | 18.                            |
| Other                                       | 300                   | _                     | _                                      | _                     | _                                      |                       | _   | -                     | _   | _                              |

|  |                            |                        |  | 2015/16                |  |                            |   | 201                    | 4/15  |                                  |
|--|----------------------------|------------------------|--|------------------------|--|----------------------------|---|------------------------|---|----------------------------------|
|  | Budget                     | First (                | Quarter                                | Second                 | l Quarter                              | Year 1                     | o Date  | Second                 | Quarter   |                                  |
|  | Main appropriation         | Actual<br>Expenditure  | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure  | 2nd Q as % of<br>Main<br>appropriation | Actual<br>Expenditure      | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure  | Total<br>Expenditure as<br>% of main<br>appropriation | Q2 of 2014/15 t<br>Q2 of 2015/16 |
| R thousands                                      |                            |                        |  |                        |  |                            | арргорпацоп   |                        | арргорпацоп   |                                  |
| Cash Flow from Operating Activities              |                            |                        |  |                        |  |                            |   |                        |   |                                  |
| Receipts   | 2 625 595                  | 746 842                | 28.4%                                  | 682 843                | 26.0%                                  | 1 429 685                  | 54.5%   | 655 626                | 55.5%   | 4.2%                             |
| Property rates, penalties and collection charges | 359 300                    | 90 225                 | 25.1%                                  | 84 960                 | 23.6%                                  | 175 185                    | 48.8%   | 78 728                 | 49.4%   | 7.9%                             |
| Service charges                                  | 1 775 388                  | 479 373                | 27.0%                                  | 410 467                | 23.1%                                  | 889 840                    | 50.1%   | 439 734                | 52.5%   | (6.7%                            |
| Other revenue                                    | 49 537                     | 21 730                 | 43.9%                                  | 50 120                 | 101.2%                                 | 71 850                     | 145.0%  | 15 202                 | 90.9%   | 229.7%                           |
| Government - operating                           | 257 953                    | 105 666                | 41.0%                                  | 68 308                 | 26.5%                                  | 173 974                    | 67.4%   | 69 805                 | 65.1%   | (2.1%                            |
| Government - capital                             | 159 878                    | 44 099                 | 27.6%                                  | 62 940                 | 39.4%                                  | 107 039                    | 67.0%   | 45 676                 | 79.3%   | 37.89                            |
| Interest   | 23 540                     | 5 749                  | 24.4%                                  | 6 048                  | 25.7%                                  | 11 797                     | 50.1%   | 6 481                  | 79.0%   | (6.7%                            |
| Dividends  |                            |                        | -                                      | (570.055)              | -                                      |                            | -   |                        | -   | -                                |
| Payments Suppliers and employees                 | (2 240 086)<br>(2 151 396) | (588 627)<br>(586 202) | 26.3%<br>27.2%                         | (572 855)<br>(541 255) | 25.6%<br>25.2%                         | (1 161 482)<br>(1 127 457) | 51.8%<br>52.4%  | (568 727)<br>(531 676) | <b>52.2%</b> 52.3%                                    | . <b>79</b>                      |
| Finance charges                                  | (79 806)                   | (1 018)                | 1.3%                                   | (30 249)               | 37.9%                                  | (31 267)                   | 39.2%   | (35 452)               | 48.0%   | (14.7%                           |
| Transfers and grants                             | (8 883)                    | (1 408)                | 15.8%                                  | (1 350)                | 15.2%                                  | (2 758)                    | 31.0%   | (1 599)                | 70.5%   | (15.6%                           |
| Net Cash from/(used) Operating Activities        | 385 509                    | 158 215                | 41.0%                                  | 109 988                | 28.5%                                  | 268 203                    | 69.6%   | 86 899                 | 77.3%   | 26.69                            |
| Cash Flow from Investing Activities              |                            |                        |  |                        |  |                            |   |                        |   |                                  |
| Receipts   | 10 230                     | 17 003                 | 166.2%                                 | 1 772                  | 17.3%                                  | 18 775                     | 183.5%  | 38 088                 | 386.0%  | (95.3%                           |
| Proceeds on disposal of PPE                      | 10 000                     | 17 003                 | 170.0%                                 | 1 772                  | 17.7%                                  | 18 775                     | 187.7%  | 38 088                 | 394.7%  | (95.3%                           |
| Decrease in non-current debtors                  | -                          | -                      | -                                      | -                      | -                                      | -                          | -   | -                      | -   | -                                |
| Decrease in other non-current receivables        | 230                        | -                      | -                                      | -                      | -                                      | -                          | -   |                        | -   | -                                |
| Decrease (increase) in non-current investments   | -                          | -                      | -                                      | -                      | -                                      | -                          | -   | -                      | -   |                                  |
| Payments   | (314 145)                  | (86 239)               | 27.5%                                  | (56 849)               | 18.1%                                  | (143 088)                  | 45.5%   | (117 265)              | 69.3%   | (51.5%                           |
| Capital assets                                   | (314 145)                  | (86 239)               | 27.5%                                  | (56 849)               | 18.1%                                  | (143 088)                  | 45.5%   | (117 265)              | 69.3%   | (51.5%                           |
| Net Cash from/(used) Investing Activities        | (303 915)                  | (69 236)               | 22.8%                                  | (55 077)               | 18.1%                                  | (124 313)                  | 40.9%   | (79 177)               | 55.9%   | (30.4%                           |
| Cash Flow from Financing Activities              |                            |                        |  |                        |  |                            |   |                        |   |                                  |
| Receipts   | 186 000                    | 1 192                  | .6%                                    | 1 609                  | .9%                                    | 2 801                      | 1.5%  | 1 605                  | 3.4%  | .39                              |
| Short term loans                                 | -                          | -                      | -                                      | -                      | -                                      | -                          | -   | -                      | -   | -                                |
| Borrowing long term/refinancing                  | 185 500                    | -                      | -                                      | -                      | -                                      | -                          | -   | -                      | -   | -                                |
| Increase (decrease) in consumer deposits         | 500                        | 1 192                  | 238.3%                                 | 1 609                  | 321.9%                                 | 2 801                      | 560.2%  | 1 605                  | 117.4%  | .39                              |
| Payments   | (140 619)                  | (9 032)                | 6.4%                                   | (57 753)               |  | (66 785)                   | 47.5%   | (52 787)               | 49.6%   | 9.49                             |
| Repayment of borrowing                           | (140 619)                  | (9 032)                | 6.4%                                   | (57 753)               | 41.1%                                  | (66 785)                   | 47.5%   | (52 787)               | 49.6%   | 9.49<br><b>9.7</b> 9             |
| Net Cash from/(used) Financing Activities        | 45 381                     | (7 841)                | (17.3%)                                | (56 144)               | (123.7%)                               | (63 985)                   | (141.0%)  | (51 182)               | 166.2%  | 9.79                             |
| Net Increase/(Decrease) in cash held             | 126 975                    | 81 138                 | 63.9%                                  | (1 233)                | (1.0%)                                 | 79 905                     | 62.9%   | (43 460)               | 120.5%  | (97.2%                           |
| Cash/cash equivalents at the year begin:         | 308 748                    | 405 490                | 131.3%                                 | 486 628                | 157.6%                                 | 405 490                    | 131.3%  | 501 032                | 106.3%  | (2.99                            |
| Cash/cash equivalents at the year end:           | 435 723                    | 486 628                | 111.7%                                 | 485 395                | 111.4%                                 | 485 395                    | 111.4%  | 457 572                | 107.9%  | 6.19                             |

Part 4: Debtor Age Analysis

|   | 0 - 30  | Days  | 31 - 60 Days |      | 61 - 90 Days |      | Over 90 Days |       | Total   |        | Actual Bad Deb<br>Deb | ts Written Off to<br>tors | Impairment -<br>Counci | Bad Debts ito<br>I Policy |
|---|---------|-------|--------------|------|--------------|------|--------------|-------|---------|--------|-----------------------|---------------------------|------------------------|---------------------------|
| R thousands   | Amount  | %     | Amount       | %    | Amount       | %    | Amount       | %     | Amount  | %      | Amount                | %                         | Amount                 | %                         |
| Debtors Age Analysis By Income Source                                     |         |       |              |      |              |      |              |       |         |        |                       |                           |                        |                           |
| Trade and Other Receivables from Exchange Transactions - Water            | 42 199  | 45.8% | 2 423        | 2.6% | 2 753        | 3.0% | 44 703       | 48.5% | 92 077  | 24.2%  | -                     | -                         | -                      | -                         |
| Trade and Other Receivables from Exchange Transactions - Electricity      | 146 273 | 76.5% | 3 182        | 1.7% | 3 454        | 1.8% | 38 276       | 20.0% | 191 185 | 50.2%  | -                     | -                         | -                      | -                         |
| Receivables from Non-exchange Transactions - Property Rates               | 29 772  | 67.9% | 1 910        | 4.4% | 753          | 1.7% | 11 418       | 26.0% | 43 853  | 11.5%  | -                     | -                         |                        | -                         |
| Receivables from Exchange Transactions - Waste Water Management           | 7 141   | 57.7% | 499          | 4.0% | 492          | 4.0% | 4 233        | 34.2% | 12 365  | 3.2%   | -                     | -                         |                        | -                         |
| Receivables from Exchange Transactions - Waste Management                 | 5 287   | 67.0% | 337          | 4.3% | 338          | 4.3% | 1 930        | 24.5% | 7 892   | 2.1%   | -                     | -                         | -                      | -                         |
| Receivables from Exchange Transactions - Property Rental Debtors          | 984     | 16.8% | 332          | 5.7% | 310          | 5.3% | 4 240        | 72.3% | 5 866   | 1.5%   | -                     | -                         | -                      | -                         |
| Interest on Arrear Debtor Accounts  | 418     | 17.8% | 139          | 5.9% | 96           | 4.1% | 1 701        | 72.3% | 2 354   | .6%    | -                     | -                         | -                      | -                         |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | -       | -     | -            | -    | -            | -    | -            | -     | -       | -      | -                     | -                         | -                      | -                         |
| Other   | 992     | 3.9%  | 357          | 1.4% | 944          | 3.7% | 23 297       | 91.0% | 25 591  | 6.7%   | -                     | -                         | -                      | -                         |
| Total By Income Source  | 233 064 | 61.1% | 9 178        | 2.4% | 9 141        | 2.4% | 129 799      | 34.1% | 381 182 | 100.0% | -                     | -                         | -                      | -                         |
| Debtors Age Analysis By Customer Group                                    |         |       |              |      |              |      |              |       |         |        |                       |                           |                        |                           |
| Organs of State   | 7 871   | 55.8% | 699          | 5.0% | 973          | 6.9% | 4 555        | 32.3% | 14 098  | 3.7%   | -                     | -                         | -                      | -                         |
| Commercial  | 169 506 | 70.9% | 4 700        | 2.0% | 4 394        | 1.8% | 60 543       | 25.3% | 239 143 | 62.7%  | -                     | -                         | -                      | -                         |
| Households  | 45 409  | 44.7% | 3 127        | 3.1% | 3 097        | 3.0% | 49 956       | 49.2% | 101 589 | 26.7%  | -                     | -                         | -                      | -                         |
| Other   | 10 278  | 39.0% | 653          | 2.5% | 676          | 2.6% | 14 745       | 56.0% | 26 352  | 6.9%   | -                     | -                         |                        |                           |
| Total By Customer Group   | 233 064 | 61.1% | 9 178        | 2.4% | 9 141        | 2.4% | 129 799      | 34.1% | 381 182 | 100.0% | -                     | -                         | -                      | -                         |

Part 5: Creditor Age Analysis

|                         | 0 - 30  | 0 - 30 Days |        |   | 61 - 9 | 0 Days | Over 9 | 0 Days | Tota    | al     |
|-------------------------|---------|-------------|--------|---|--------|--------|--------|--------|---------|--------|
| R thousands             | Amount  | %           | Amount | % | Amount | %      | Amount | %      | Amount  | %      |
| Creditor Age Analysis   |         |             |        |   |        |        |        |        |         |        |
| Bulk Electricity        | 76 936  | 100.0%      | -      | - | -      |        | -      | -      | 76 936  | 34.99  |
| Bulk Water              | 20 068  | 100.0%      | -      | - | -      | -      |        | -      | 20 068  | 9.19   |
| PAYE deductions         | 6 913   | 100.0%      | -      | - | -      | -      | -      | -      | 6 913   | 3.19   |
| VAT (output less input) |         | -           | -      | - | -      | -      |        | -      | -       | -      |
| Pensions / Retirement   | 7 118   | 100.0%      | -      | - | -      | -      |        | -      | 7 118   | 3.29   |
| Loan repayments         |         | -           | -      | - | -      | -      |        | -      | -       | -      |
| Trade Creditors         | 108 229 | 100.0%      | -      | - | -      | -      |        | -      | 108 229 | 49.1%  |
| Auditor-General         | 344     | 100.0%      | -      | - | -      | -      |        | -      | 344     | .29    |
| Other                   | 1 002   | 100.0%      | -      | - | -      | -      | -      | -      | 1 002   | .59    |
| Total                   | 220 610 | 100.0%      | -      | - | -      | -      |        | -      | 220 610 | 100.0% |

| Contact Details   |                      |              |
|-------------------|----------------------|--------------|
| Municipal Manager | Dr Nhlanhla J Sibeko | 035 907 5100 |
| Financial Manager | Mr Mxolisi Kunene    | 035 907 5090 |

Source Local Government Database

## LIMPOPO: POLOKWANE (LIM354) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2015

Part1: Operating Revenue and Expenditure

|  |                       |                       |  | 2015/16               |  |                       |   | 201                   |   |                                  |
|--|-----------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|----------------------------------|
|  | Budget                | First (               | Quarter                                | Second                | Quarter                                | Year                  | to Date   | Second                | d Quarter   |                                  |
| R thousands  | Main<br>appropriation | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | 2nd Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Q2 of 2014/15 t<br>Q2 of 2015/16 |
| Operating Revenue and Expenditure  |                       |                       |  |                       |  |                       |   |                       |   |                                  |
| Operating Revenue  | 2 404 463             | 621 553               | 25.8%                                  | 443 576               | 18.4%                                  | 1 065 129             | 44.3%   | 528 390               | 48.2%   | (16.1%                           |
| Property rates   | 332 477               | 72 303                | 21.7%                                  | 73 198                | 22.0%                                  | 145 500               | 43.8%   | 77 355                | 50.4%   | (5.4%                            |
|  | 332 4//               | 12 303                | 21.770                                 | /3 170                | 22.070                                 | 143 300               | 43.070  | 11 333                | 30.476  | (3.47                            |
| Property rates - penalties and collection charges<br>Service charges - electricity revenue | 793 523               | 195 099               | 24.6%                                  | 196 697               | 24.8%                                  | 391 796               | 49.4%   | 172 499               | 45.9%   | 14.09                            |
| Service charges - water revenue  | 258 995               | 69 331                | 26.8%                                  | 87 589                | 33.8%                                  | 156 920               | 60.6%   | 62 098                | 42.2%   | 41.0                             |
| Service charges - water revenue<br>Service charges - sanitation revenue                    | 258 995<br>55 326     | 13 434                | 24.3%                                  | 13 445                | 24.3%                                  | 26 879                | 48.6%   | 12 522                | 36.5%   | 7.4                              |
| Service charges - samilation revenue Service charges - refuse revenue                      | 63 262                | 16 009                | 25.3%                                  | 16 280                | 24.3%                                  | 32 289                | 48.6%<br>51.0%  | 14 522                | 47.6%   | 12.1                             |
| Service charges - refuse revenue Service charges - other                                   | 03 202                | 10 009                | 23.370                                 | 10 200                | 23.170                                 | 32 207                | 31.076  | 14 322                | 47.070  | 12.1                             |
| Rental of facilities and equipment   | 21 221                | 4 622                 | 21.8%                                  | 1 980                 | 9.3%                                   | 6 602                 | 31.1%   | 3 560                 | 28.7%   | (44.49                           |
|  | 31 000                | 3 639                 | 11.7%                                  | 8 947                 | 28.9%                                  | 12 585                | 40.6%   | 7 134                 | 33.0%   | 25.4                             |
| Interest earned - external investments Interest earned - outstanding debtors               | 31 800                | 13 582                | 42.7%                                  | 13 748                | 43.2%                                  | 27 329                | 40.6%<br>85.9%  | 13 040                | 70.0%   | 5.4                              |
| Dividends received   | 31 800                | 13 382                | 42.776                                 | 13 /48                | 43.276                                 | 21 329                | 85.9%   | 13 040                | 70.0%   | 5.4                              |
| Fines  | 13 726                | 787                   | 5.7%                                   | 1 088                 | 7.9%                                   | 1 874                 | 13.7%   | 652                   | 9.6%  | 66.8                             |
| Licences and permits   | 9 569                 | 2 150                 | 22.5%                                  | 1 989                 | 20.8%                                  | 4 139                 | 43.3%   | 2 130                 | 50.4%   | (6.69                            |
| Agency services  | 16 596                | 374                   | 2.3%                                   | 6 028                 | 36.3%                                  | 6 401                 | 38.6%   | 7 770                 | 52.6%   | (22.49                           |
| Transfers recognised - operational   | 678 860               | 224 609               | 33.1%                                  | 19 619                | 2.9%                                   | 244 228               | 36.0%   | 151 562               | 60.8%   | (87.19                           |
| Other own revenue  | 67 909                | 5 616                 | 8.3%                                   | 2 972                 | 4.4%                                   | 8 587                 | 12.6%   | 3 545                 | 31.8%   | (16.29                           |
| Gains on disposal of PPE   | 30 200                | 0                     | - 0.370                                | (2)                   | 4.470                                  | (2)                   | 12.070  | 3 343                 | - 31.070  | (100.09                          |
| Operating Expenditure  | 2 288 560             | 563 531               | 24.6%                                  | 545 402               | 23.8%                                  | 1 108 933             | 48.5%   | 531 803               | 48.9%   | 2.69                             |
| Employee related costs   | 571 451               | 127 831               | 22.4%                                  | 148 531               | 26.0%                                  | 276 361               | 48.4%   | 123 474               | 48.1%   | 20.3                             |
| Remuneration of councillors  | 25 780                | 6 510                 | 25.3%                                  | 6 474                 | 25.1%                                  | 12 985                | 50.4%   | 6 320                 | 46.3%   | 2.4                              |
| Debt impairment  | 50 000                | 12 500                | 25.0%                                  | 12 500                | 25.0%                                  | 25 000                | 50.0%   | 8 333                 | 42.1%   | 50.0                             |
| Depreciation and asset impairment  | 205 000               | 51 250                | 25.0%                                  | 51 250                | 25.0%                                  | 102 500               | 50.0%   | 70 667                | 51.6%   | (27.59                           |
| Finance charges  | 37 000                | -                     | -                                      | 11 487                | 31.0%                                  | 11 487                | 31.0%   | 12 957                | 54.6%   | (11.39                           |
| Bulk purchases   | 767 000               | 227 226               | 29.6%                                  | 132 746               | 17.3%                                  | 359 972               | 46.9%   | 150 410               | 49.8%   | (11.79                           |
| Other Materials  | 177 520               | 38 538                | 21.7%                                  | 54 288                | 30.6%                                  | 92 826                | 52.3%   | 47 212                | 39.9%   | 15.0                             |
| Contracted services  | 87 245                | 10 634                | 12.2%                                  | 19 777                | 22.7%                                  | 30 411                | 34.9%   | 22 551                | 45.7%   | (12.39                           |
| Transfers and grants   | 6 480                 | 3 060                 | 47.2%                                  | 3 060                 | 47.2%                                  | 6 120                 | 94.4%   | 2 560                 | 97.7%   | 19.5                             |
| Other expenditure  | 361 084               | 85 981                | 23.8%                                  | 105 289               | 29.2%                                  | 191 271               | 53.0%   | 87 319                | 51.1%   | 20.6                             |
| Loss on disposal of PPE  | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Surplus/(Deficit)  | 115 903               | 58 022                |  | (101 826)             |  | (43 804)              |   | (3 413)               |   |                                  |
| Transfers recognised - capital   | 466 288               | 179 850               | 38.6%                                  | 144 832               | 31.1%                                  | 324 682               | 69.6%   | 149 659               | 73.3%   | (3.25                            |
| Contributions recognised - capital   | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Contributed assets   | -                     | -                     | -                                      |                       | -                                      |                       |   | -                     |   |                                  |
| Surplus/(Deficit) after capital transfers and contributions                                | 582 191               | 237 872               |  | 43 006                |  | 280 878               |   | 146 246               |   |                                  |
| Taxation   | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Surplus/(Deficit) after taxation   | 582 191               | 237 872               |  | 43 006                |  | 280 878               |   | 146 246               |   |                                  |
| Attributable to minorities   | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Surplus/(Deficit) attributable to municipality   | 582 191               | 237 872               |  | 43 006                |  | 280 878               |   | 146 246               |   |                                  |
| Share of surplus/ (deficit) of associate   | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     |   | -                                |
| Surplus/(Deficit) for the year   | 582 191               | 237 872               |  | 43 006                |  | 280 878               |   | 146 246               |   |                                  |

|   |                       |                       |  | 2015/16               |  |                       |   | 201                   | 4/15  | _                              |
|---|-----------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|--------------------------------|
|   | Budget                | First (               | Quarter                                | Second                | Quarter                                | Year                  | o Date  | Second                | Quarter   |                                |
| R thousands                                 | Main<br>appropriation | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | 2nd Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Q2 of 2014/15<br>Q2 of 2015/16 |
| Capital Revenue and Expenditure             |                       |                       |  |                       |  |                       |   |                       |   |                                |
| Source of Finance                           | 580 121               | 49 933                | 8.6%                                   | 109 444               | 18.9%                                  | 159 377               | 27.5%   | 127 055               | 36.1%   | (13.99                         |
| National Government                         | 466 288               | 40 752                | 8.7%                                   | 89 104                | 19.1%                                  | 129 857               | 27.8%   | 124 040               | 41.2%   | (28.29                         |
| Provincial Government                       | 400 200               | 40 /32                | 0.770                                  | 07 104                | 17.170                                 | 127 037               | 27.070  | 124 040               | 41.270  | (20.2.                         |
| District Municipality                       |                       |                       |  |                       |  |                       |   |                       |   |                                |
| Other transfers and grants                  |                       |                       |  |                       |  |                       |   |                       |   |                                |
| Transfers recognised - capital              | 466 288               | 40 752                | 8.7%                                   | 89 104                | 19.1%                                  | 129 857               | 27.8%   | 124 040               | 40.6%   | (28.29                         |
| Borrowing                                   | 400 200               | 40 / 32               | 0.770                                  | 07104                 | 17.170                                 | 127037                | 27.070  | 124 040               | 40.070  | (20.2                          |
| Internally generated funds                  | 113 833               | 9 181                 | 8.1%                                   | 20 340                | 17.9%                                  | 29 520                | 25.9%   | 3 015                 | 12.0%   | 574.6                          |
| Public contributions and donations          | -                     |                       | -                                      | -                     | -                                      | -                     | -   |                       |   | -                              |
| Capital Expenditure Standard Classification | 580 121               | 49 933                | 8.6%                                   | 109 444               | 18.9%                                  | 159 377               | 27.5%   | 127 055               | 36.1%   | (13.99                         |
| Governance and Administration               | 28 000                | 1 688                 | 6.0%                                   | 3 635                 | 13.0%                                  | 5 322                 | 19.0%   | 1 762                 | 8.4%  | 106.3                          |
| Executive & Council                         | 1 200                 | 906                   | 75.5%                                  |                       |  | 906                   | 75.5%   |                       |   |                                |
| Budget & Treasury Office                    | 5 000                 | _                     | -                                      | 1 348                 | 27.0%                                  | 1 348                 | 27.0%   | -                     | _   | (100.0                         |
| Corporate Services                          | 21 800                | 782                   | 3.6%                                   | 2 287                 | 10.5%                                  | 3 069                 | 14.1%   | 1 762                 | 8.8%  | 29.                            |
| Community and Public Safety                 | 66 183                | 5 239                 | 7.9%                                   | 13 387                | 20.2%                                  | 18 627                | 28.1%   | 4 003                 | 10.9%   | 234.4                          |
| Community & Social Services                 | 14 800                | 98                    | .7%                                    | 1 315                 | 8.9%                                   | 1 412                 | 9.5%  | 404                   | 19.5%   | 225.4                          |
| Sport And Recreation                        | 46 500                | 4 857                 | 10.4%                                  | 12 073                | 26.0%                                  | 16 930                | 36.4%   | 3 478                 | 10.0%   | 247.                           |
| Public Safety                               | 4 883                 | 285                   | 5.8%                                   | -                     | -                                      | 285                   | 5.8%  | 121                   | 44.2%   | (100.0                         |
| Housing                                     | -                     | -                     | -                                      | -                     | -                                      |                       | -   |                       | -   |                                |
| Health                                      | -                     | -                     | -                                      | -                     | -                                      |                       | -   |                       | -   | -                              |
| Economic and Environmental Services         | 295 638               | 20 623                | 7.0%                                   | 57 577                | 19.5%                                  | 78 200                | 26.5%   | 82 698                | 37.0%   | (30.49                         |
| Planning and Development                    | 3 000                 | 2 144                 | 71.5%                                  | -                     | -                                      | 2 144                 | 71.5%   | 11 596                | 632.7%  | (100.0                         |
| Road Transport                              | 292 638               | 18 479                | 6.3%                                   | 57 577                | 19.7%                                  | 76 056                | 26.0%   | 71 102                | 33.4%   | (19.0                          |
| Environmental Protection                    | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                              |
| Trading Services                            | 190 300               | 22 383                | 11.8%                                  | 34 845                | 18.3%                                  | 57 228                | 30.1%   | 38 592                | 45.7%   | (9.7                           |
| Electricity                                 | 14 800                | 849                   | 5.7%                                   | 211                   | 1.4%                                   | 1 060                 | 7.2%  | 401                   | 13.0%   | (47.3                          |
| Water                                       | 171 000               | 21 027                | 12.3%                                  | 32 057                | 18.7%                                  | 53 084                | 31.0%   | 37 424                | 52.6%   | (14.3                          |
| Waste Water Management                      | 500                   | 342                   | 68.4%                                  | -                     | -                                      | 342                   | 68.4%   | 767                   | 18.7%   | (100.0                         |
| Waste Management                            | 4 000                 | 165                   | 4.1%                                   | 2 577                 | 64.4%                                  | 2 742                 | 68.5%   | -                     | -   | (100.0                         |
| Other                                       |                       | -                     | -                                      | -                     | -                                      |                       | -   |                       | -   | -                              |

| Part 3: Cash Receipts and Payments               |                       | 2015/16               |  |                       |  |                       |   |                       | 4/15  |                                   |
|--|-----------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|-----------------------------------|
|  | Budget                | First (               | Quarter                                | Second                | Quarter                                | Year                  | to Date   | Second                | Quarter   |                                   |
| R thousands                                      | Main<br>appropriation | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | 2nd Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Q2 of 2014/15 to<br>Q2 of 2015/16 |
| Cash Flow from Operating Activities              |                       |                       |  |                       |  |                       |   |                       |   |                                   |
| Receipts   | 2 638 354             | 848 503               | 32.2%                                  | 943 408               | 35.8%                                  | 1 791 911             | 67.9%   | 818 375               | 72.7%   | 15.3%                             |
| Property rates, penalties and collection charges | 299 230               | 86 332                | 28.9%                                  | 62 133                | 20.8%                                  | 148 465               | 49.6%   | 63 968                |   | (2.9%)                            |
| Service charges                                  | 1 018 862             | 251 919               | 24.7%                                  | 258 707               | 25.4%                                  | 510 626               | 50.1%   | 252 734               |   | 2.4%                              |
| Other revenue                                    | 116 710               | 93 372                | 80.0%                                  | 440 294               | 377.3%                                 | 533 666               | 457.3%  | 198 778               | 31.3%   | 121.5%                            |
| Government - operating                           | 678 860               | 219 092               | 32.3%                                  | 19 619                | 2.9%                                   | 238 711               | 457.3%<br>35.2%                                       | 151 933               | 59.8%   | (87.1%)                           |
| Government - operating  Government - capital     | 466 288               | 182 538               | 39.1%                                  | 144 937               | 31.1%                                  | 327 475               | 70.2%   | 149 659               | 74.8%   | (3.2%)                            |
| Interest   | 58 404                | 15 251                | 26.1%                                  | 17 718                | 30.3%                                  | 32 969                | 56.5%   | 1 303                 | 8.6%  | 1 259.4%                          |
| Dividends  |                       | 10251                 | 20.170                                 |                       | -                                      | 52 707                | -   | -                     | 0.070   | 1207.17                           |
| Payments   | (1 945 412)           | (810 197)             | 41.6%                                  | (853 167)             | 43.9%                                  | (1 663 364)           | 85.5%   | (531 937)             | 67.3%   | 60.4%                             |
| Suppliers and employees                          | (1 901 932)           | (807 137)             | 42.4%                                  | (838 620)             | 44.1%                                  | (1 645 757)           | 86.5%   | (516 387)             | 67.4%   | 62.4%                             |
| Finance charges                                  | (37 000)              |                       | -                                      | (11 487)              | 31.0%                                  | (11 487)              | 31.0%   | (12 989)              | 54.7%   | (11.6%)                           |
| Transfers and grants                             | (6 480)               | (3 060)               | 47.2%                                  | (3 060)               | 47.2%                                  | (6 120)               | 94.4%   | (2 560)               | 76.0%   | 19.5%                             |
| Net Cash from/(used) Operating Activities        | 692 942               | 38 306                | 5.5%                                   | 90 241                | 13.0%                                  | 128 547               | 18.6%   | 286 439               | 93.6%   | (68.5%)                           |
| Cash Flow from Investing Activities              |                       |                       |  |                       |  |                       |   |                       |   |                                   |
| Receipts   | 21 540                | 11                    | .1%                                    | 11                    | _                                      | 22                    | .1%   | 80                    | .2%   | (86.6%)                           |
| Proceeds on disposal of PPE                      | 21 140                |                       | -                                      |                       |  | -                     |   | -                     |   |                                   |
| Decrease in non-current debtors                  | 400                   | 11                    | 2.9%                                   | 11                    | 2.7%                                   | 22                    | 5.5%  | 80                    | -   | (86.6%)                           |
| Decrease in other non-current receivables        | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Decrease (increase) in non-current investments   | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Payments   | (580 121)             | (49 933)              | 8.6%                                   | (109 444)             | 18.9%                                  | (159 377)             | 27.5%   | (127 055)             | 48.1%   | (13.9%)                           |
| Capital assets                                   | (580 121)             | (49 933)              | 8.6%                                   | (109 444)             | 18.9%                                  | (159 377)             | 27.5%   | (127 055)             | 48.1%   | (13.9%)                           |
| Net Cash from/(used) Investing Activities        | (558 581)             | (49 921)              | 8.9%                                   | (109 433)             | 19.6%                                  | (159 355)             | 28.5%   | (126 975)             | 55.5%   | (13.8%)                           |
| Cash Flow from Financing Activities              |                       |                       |  |                       |  |                       |   |                       |   |                                   |
| Receipts   | 2 000                 | 1 133                 | 56.6%                                  | 843                   | 42.2%                                  | 1 976                 | 98.8%   | 946                   | 40.4%   | (10.9%)                           |
| Short term loans                                 | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   |                                   |
| Borrowing long term/refinancing                  | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Increase (decrease) in consumer deposits         | 2 000                 | 1 133                 | 56.6%                                  | 843                   | 42.2%                                  | 1 976                 | 98.8%   | 946                   | 40.4%   | (10.9%)                           |
| Payments   | (58 100)              | -                     | -                                      | (18 538)              | 31.9%                                  | (18 538)              | 31.9%   | (18 470)              | 50.2%   | .4%                               |
| Repayment of borrowing                           | (58 100)              | -                     | -                                      | (18 538)              | 31.9%                                  | (18 538)              | 31.9%   | (18 470)              | 50.2%   | .4%                               |
| Net Cash from/(used) Financing Activities        | (56 100)              | 1 133                 | (2.0%)                                 | (17 695)              | 31.5%                                  | (16 562)              | 29.5%   | (17 524)              | 51.7%   | 1.0%                              |
| Net Increase/(Decrease) in cash held             | 78 261                | (10 482)              | (13.4%)                                | (36 887)              | (47.1%)                                | (47 370)              | (60.5%)   | 141 939               | 229.9%  | (126.0%)                          |
| Cash/cash equivalents at the year begin:         | 236 990               | 292 836               | 123.6%                                 | 282 354               | 119.1%                                 | 292 836               | 123.6%  | 407 005               | 619.2%  | (30.6%)                           |
| Cash/cash equivalents at the year end:           | 315 252               | 282 354               | 89.6%                                  | 245 466               | 77.9%                                  | 245 466               | 77.9%   | 548 944               | 356.2%  | (55.3%)                           |
|  |                       |                       |  |                       |  |                       |   |                       |   | , , , , , ,                       |

Part 4: Debtor Age Analysis

|   | 0 - 30   | Days    | 31 - 60 Days |       | 61 - 90 Days |      | Over 90 Days |        | Total   |        |        | ots Written Off to<br>otors |        | Bad Debts ito<br>il Policy |
|---|----------|---------|--------------|-------|--------------|------|--------------|--------|---------|--------|--------|-----------------------------|--------|----------------------------|
| R thousands   | Amount   | %       | Amount       | %     | Amount       | %    | Amount       | %      | Amount  | %      | Amount | %                           | Amount | %                          |
| Debtors Age Analysis By Income Source                                     |          |         |              |       |              |      |              |        |         |        |        |                             |        |                            |
| Trade and Other Receivables from Exchange Transactions - Water            | 31 570   | 13.8%   | 23 397       | 10.2% | 10 684       | 4.7% | 163 185      | 71.3%  | 228 835 | 31.9%  | -      | -                           | -      | -                          |
| Trade and Other Receivables from Exchange Transactions - Electricity      | 30 231   | 25.1%   | 18 946       | 15.7% | 10 364       | 8.6% | 61 137       | 50.7%  | 120 679 | 16.8%  |        | -                           | -      | -                          |
| Receivables from Non-exchange Transactions - Property Rates               | 15 196   | 11.8%   | 8 666        | 6.7%  | 7 477        | 5.8% | 97 197       | 75.6%  | 128 536 | 17.9%  |        | -                           | -      | -                          |
| Receivables from Exchange Transactions - Waste Water Management           | 2 620    | 14.5%   | 1 496        | 8.3%  | 1 108        | 6.2% | 12 786       | 71.0%  | 18 010  | 2.5%   |        | -                           | -      | -                          |
| Receivables from Exchange Transactions - Waste Management                 | 3 227    | 11.6%   | 1 817        | 6.5%  | 1 539        | 5.5% | 21 206       | 76.3%  | 27 790  | 3.9%   | -      | -                           | -      | -                          |
| Receivables from Exchange Transactions - Property Rental Debtors          | 1        | 7.2%    | 1            | 7.2%  | 1            | 5.0% | 8            | 80.7%  | 10      | -      | -      | -                           | -      | -                          |
| Interest on Arrear Debtor Accounts  | 12       | -       | 0            | -     | 482          | .6%  | 77 610       | 99.4%  | 78 104  | 10.9%  | -      | -                           | -      | -                          |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | -        | -       | -            | -     | -            | -    | -            | -      | -       | -      | -      | -                           | -      | -                          |
| Other   | (36 158) | (31.1%) | 2 669        | 2.3%  | 596          | .5%  | 149 124      | 128.3% | 116 231 | 16.2%  | -      | -                           | -      | -                          |
| Total By Income Source  | 46 698   | 6.5%    | 56 992       | 7.9%  | 32 250       | 4.5% | 582 254      | 81.1%  | 718 194 | 100.0% | -      | -                           | -      | -                          |
| Debtors Age Analysis By Customer Group                                    |          |         |              |       |              |      |              |        |         |        |        |                             |        |                            |
| Organs of State   | 7 449    | 20.8%   | 6 151        | 17.2% | 1 252        | 3.5% | 20 953       | 58.5%  | 35 805  | 5.0%   | -      | -                           | -      | -                          |
| Commercial  | 18 879   | 11.3%   | 18 753       | 11.2% | 11 630       | 6.9% | 118 395      | 70.6%  | 167 656 | 23.3%  | -      | -                           | -      | -                          |
| Households  | 21 903   | 4.9%    | 29 125       | 6.5%  | 17 391       | 3.9% | 377 236      | 84.6%  | 445 655 | 62.1%  | -      | -                           | -      | -                          |
| Other   | (1 532)  | (2.2%)  | 2 962        | 4.3%  | 1 978        | 2.9% | 65 670       | 95.1%  | 69 079  | 9.6%   | -      | -                           | -      | -                          |
| Total By Customer Group   | 46 698   | 6.5%    | 56 992       | 7.9%  | 32 250       | 4.5% | 582 254      | 81.1%  | 718 194 | 100.0% | -      | -                           | -      | -                          |

Part 5: Creditor Age Analysis

|                         | 0 - 30 | - 30 Days 31 - 60 Days |        |   | 61 - 9 | 0 Days | Over 9 | 0 Days | To     | tal    |
|-------------------------|--------|------------------------|--------|---|--------|--------|--------|--------|--------|--------|
| R thousands             | Amount | %                      | Amount | % | Amount | %      | Amount | %      | Amount | %      |
| Creditor Age Analysis   |        |                        |        |   |        |        |        |        |        |        |
| Bulk Electricity        | 31 225 | 100.0%                 | -      | - | -      | -      | -      | -      | 31 225 | 68.69  |
| Bulk Water              | 14 306 | 100.0%                 | -      | - | -      | -      | -      | -      | 14 306 | 31.4%  |
| PAYE deductions         | -      | -                      | -      | - | -      | -      | -      | -      | -      | -      |
| VAT (output less input) | -      | -                      | -      | - | -      | -      | -      | -      | -      | -      |
| Pensions / Retirement   | -      | -                      | -      | - | -      | -      | -      | -      | -      | -      |
| Loan repayments         | -      | -                      | -      | - | -      | -      | -      | -      | -      | -      |
| Trade Creditors         | -      | -                      | -      | - | -      | -      | -      | -      | -      | -      |
| Auditor-General         | -      | -                      |        | - | -      | -      |        | -      | -      |        |
| Other                   | -      | -                      | -      | - | -      | -      | -      | -      | -      | -      |
| Total                   | 45 532 | 100.0%                 | -      | - | -      | -      |        | -      | 45 532 | 100.0% |

Contact Details

|   | Contact Details   |                 |              |
|---|-------------------|-----------------|--------------|
| ſ | Municipal Manager | Ms Faith Maboya | 015 290 2102 |
|   | Financial Manager | Mr Joel Makgata | 015 290 2049 |

Source Local Government Database

## MPUMALANGA: GOVAN MBEKI (MP307) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2015

Part1: Operating Revenue and Expenditure

|   | 2015/16               |                       |  |                       |  |                       |   | 2014/15               |   |                                   |
|---|-----------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|-----------------------------------|
|   | Budget                | First (               | Quarter                                | Second                | Quarter                                | Year                  | to Date   | Second                | l Quarter   |                                   |
| R thousands   | Main<br>appropriation | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | 2nd Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Q2 of 2014/15 to<br>Q2 of 2015/16 |
| Operating Revenue and Expenditure                           |                       |                       |  |                       |  |                       |   |                       |   |                                   |
| Operating Revenue   | 1 620 570             | 439 206               | 27.1%                                  | 375 501               | 23.2%                                  | 814 707               | 50.3%   | 354 710               | 46.9%   | 5.9%                              |
|   | 193 933               | 439 200               |  | 46 520                | 23.2%                                  | 94 377                |   | 334 7 TO<br>46 599    |   |                                   |
| Property rates  | 193 933               | 4/85/                 | 24.7%                                  | 46 520                | 24.0%                                  | 94 377                | 48.7%   | 46 599                | 41.8%   | (.2%)                             |
| Property rates - penalties and collection charges           |                       |                       |  |                       |  |                       |   |                       | -   | -                                 |
| Service charges - electricity revenue                       | 509 983               | 122 254               | 24.0%                                  | 92 550                | 18.1%                                  | 214 804               | 42.1%   | 103 555               | 43.7%   | (10.6%)                           |
| Service charges - water revenue                             | 322 732               | 77 309                | 24.0%                                  | 85 509                | 26.5%                                  | 162 818               | 50.4%   | 66 417                | 48.4%   | 28.7%                             |
| Service charges - sanitation revenue                        | 90 323                | 22 266                | 24.7%                                  | 24 643                | 27.3%                                  | 46 909                | 51.9%   | 20 262                | 53.0%   | 21.6%                             |
| Service charges - refuse revenue                            | 102 231               | 25 073                | 24.5%                                  | 24 621                | 24.1%                                  | 49 694                | 48.6%   | 23 289                | 51.7%   | 5.7%                              |
| Service charges - other                                     | -                     | 0                     | -                                      | -                     | -                                      | 0                     | -   |                       |   |                                   |
| Rental of facilities and equipment                          | 2 844                 | 680                   | 23.9%                                  | 1 460                 | 51.4%                                  | 2 141                 | 75.3%   | (9 310)               | (276.5%)  | (115.7%)                          |
| Interest earned - external investments                      | 2 991                 | 219                   | 7.3%                                   | 5 071                 | 169.5%                                 | 5 290                 | 176.8%  | 587                   | 77.9%   | 764.5%                            |
| Interest earned - outstanding debtors                       | 38 251                | 13 737                | 35.9%                                  | 9 051                 | 23.7%                                  | 22 788                | 59.6%   | 7 374                 | 47.9%   | 22.8%                             |
| Dividends received  | 48                    | -                     | -                                      |                       | -                                      | -                     | -   | -                     | -   | -                                 |
| Fines   | 26 375                | 795                   | 3.0%                                   | 1 063                 | 4.0%                                   | 1 859                 | 7.0%  | 645                   | 23.0%   | 64.9%                             |
| Licences and permits  | 5                     | 0                     | 5.1%                                   | 0                     | 8.7%                                   | 1                     | 13.8%   | -                     | -   | (100.0%)                          |
| Agency services   | 31 660                | 20 683                | 65.3%                                  | 11 259                | 35.6%                                  | 31 942                | 100.9%  | 16 272                | 98.1%   | (30.8%)                           |
| Transfers recognised - operational                          | 222 761               | 95 639                | 42.9%                                  | 61 958                | 27.8%                                  | 157 596               | 70.7%   | 63 728                | 68.1%   | (2.8%)                            |
| Other own revenue   | 21 434                | 7 467                 | 34.8%                                  | 6 236                 | 29.1%                                  | 13 704                | 63.9%   | 7 311                 | 67.8%   | (14.7%)                           |
| Gains on disposal of PPE                                    | 55 000                | 5 226                 | 9.5%                                   | 5 559                 | 10.1%                                  | 10 785                | 19.6%   | 7 983                 | 13.7%   | (30.4%)                           |
| Operating Expenditure                                       | 1 605 178             | 423 852               | 26.4%                                  | 295 965               | 18.4%                                  | 719 817               | 44.8%   | 251 721               | 32.3%   | 17.6%                             |
| Employee related costs                                      | 414 430               | 101 871               | 24.6%                                  | 103 719               | 25.0%                                  | 205 590               | 49.6%   | 94 160                | 50.2%   | 10.2%                             |
| Remuneration of councillors                                 | 19 675                | 4 343                 | 22.1%                                  | 4 352                 | 22.1%                                  | 8 695                 | 44.2%   | 4 038                 | 41.0%   | 7.8%                              |
| Debt impairment   | 129 322               | 237                   | .2%                                    | 1                     | -                                      | 239                   | .2%   |                       | -   | (100.0%)                          |
| Depreciation and asset impairment                           | 190 337               |                       | -                                      |                       | -                                      |                       | -   |                       | -   |                                   |
| Finance charges   | 2 885                 | 6 452                 | 223.6%                                 | 6 291                 | 218.0%                                 | 12 742                | 441.7%  | 4 122                 | 189.5%  | 52.6%                             |
| Bulk purchases  | 553 172               | 231 343               | 41.8%                                  | 112 642               | 20.4%                                  | 343 985               | 62.2%   | 80 783                | 40.5%   | 39.4%                             |
| Other Materials   | _                     | _                     |  | -                     | _                                      | -                     | -   |                       | -   | _                                 |
| Contracted services   | 51 769                | 17 367                | 33.5%                                  | 15 728                | 30.4%                                  | 33 095                | 63.9%   | 19 450                | 35.3%   | (19.1%)                           |
| Transfers and grants  | 49 543                | 1 666                 | 3.4%                                   | 3 077                 | 6.2%                                   | 4 743                 | 9.6%  | 7 018                 | 57.3%   | (56.2%)                           |
| Other expenditure   | 194 046               | 60 573                | 31.2%                                  | 50 156                | 25.8%                                  | 110 729               | 57.1%   | 42 149                | 33.5%   | 19.0%                             |
| Loss on disposal of PPE                                     | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Surplus/(Deficit)   | 15 392                | 15 354                |  | 79 536                |  | 94 890                |   | 102 990               |   |                                   |
| Transfers recognised - capital                              | 84 588                | 22 237                | 26.3%                                  | 22 083                | 26.1%                                  | 44 320                | 52.4%   | 2                     | 50.6%   | 1 187 183.9%                      |
| Contributions recognised - capital                          |                       | -                     | -                                      | -                     | _                                      | -                     | -   |                       | -   |                                   |
| Contributed assets  | (6 851)               | -                     | -                                      | -                     | -                                      | -                     | -   | (37 977)              | 1 179.9%  | (100.0%)                          |
| Surplus/(Deficit) after capital transfers and contributions | 93 128                | 37 591                |  | 101 620               |  | 139 211               |   | 65 015                |   |                                   |
| Taxation  | -                     |                       | -                                      |                       | -                                      |                       |   |                       |   |                                   |
| Surplus/(Deficit) after taxation                            | 93 128                | 37 591                |  | 101 620               |  | 139 211               |   | 65 015                |   |                                   |
| Attributable to minorities                                  |                       | -                     | -                                      |                       | -                                      |                       | -   |                       | -   | -                                 |
| Surplus/(Deficit) attributable to municipality              | 93 128                | 37 591                |  | 101 620               |  | 139 211               |   | 65 015                |   |                                   |
| Share of surplus/ (deficit) of associate                    | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Surplus/(Deficit) for the year                              | 93 128                | 37 591                |  | 101 620               |  | 139 211               |   | 65 015                |   |                                   |

|   |                       |                       |  | 2015/16               |  |                       |   | 201                   |   |                                |
|---|-----------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|--------------------------------|
|   | Budget                | First 0               | Quarter                                | Second                | l Quarter                              | Year                  | to Date   | Second                | l Quarter   |                                |
| R thousands                                 | Main<br>appropriation | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | 2nd Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Q2 of 2014/15<br>Q2 of 2015/16 |
| Capital Revenue and Expenditure             |                       |                       |  |                       |  |                       |   |                       |   |                                |
| Source of Finance                           | 106 439               | 15 086                | 14.2%                                  | 16 028                | 15.1%                                  | 31 114                | 29.2%   | 48 890                | 62.3%   | (67.29                         |
| National Government                         | 66 589                | 11 470                | 17.2%                                  | 15 118                | 22.7%                                  | 26 588                | 39.9%   | 30 129                | 91.8%   | (49.89                         |
| Provincial Government                       | 00 309                | 287                   | 17.276                                 | 910                   | 22.176                                 | 1 197                 | 39.976  | 30 129                | 91.0%   | (100.09                        |
| District Municipality                       | 1 350                 | 341                   | 25.2%                                  | 910                   |  | 341                   | 25.2%   | 184                   | 3.5%  | (100.09                        |
| Other transfers and grants                  | 23 500                | 341                   | 23.270                                 |                       |  | 341                   | 23.270  | 17 465                | 3.370   | (100.09                        |
| Transfers recognised - capital              | 91 439                | 12 098                | 13.2%                                  | 16 028                | 17.5%                                  | 28 126                | 30.8%   | 47 779                | 113.2%  | (66.59                         |
| Borrowing                                   | 91 439                | 12 090                | 13.2%                                  | 10 020                | 17.376                                 | 20 120                | 30.6%   | 4/ //9                | 113.276   | (00.57                         |
| Internally generated funds                  | 15 000                | 2 988                 | 19.9%                                  |                       |  | 2 988                 | 19.9%   | 1 111                 | 1.8%  | (100.09                        |
| Public contributions and donations          | 13 000                | 2 700                 | 17.770                                 |                       |  | 2 700                 | 17.770  |                       | 1.070   | (100.07                        |
|   |                       | _                     | _                                      |                       | -                                      | -                     | _   | _                     | _   |                                |
| Capital Expenditure Standard Classification | 106 439               | 15 086                | 14.2%                                  | 16 028                | 15.1%                                  | 31 114                | 29.2%   | 48 890                | 62.3%   | (67.29                         |
| Governance and Administration               | -                     | 15                    | -                                      | -                     | -                                      | 15                    | -   | 1 372                 | 40.6%   | (100.09                        |
| Executive & Council                         | -                     | 15                    | -                                      |                       | -                                      | 15                    | -   | 84                    | 29.5%   | (100.0                         |
| Budget & Treasury Office                    | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | 1 236                 | -   | (100.0                         |
| Corporate Services                          | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | 52                    | 1.6%  | (100.0                         |
| Community and Public Safety                 |                       | 1 507                 | -                                      | -                     | -                                      | 1 507                 | -   | 8 930                 | 101.0%  | (100.09                        |
| Community & Social Services                 | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | 2 634                 | 64.5%   | (100.0                         |
| Sport And Recreation                        | -                     | 1 507                 | -                                      | -                     | -                                      | 1 507                 | -   | 6 296                 | 127.2%  | (100.0                         |
| Public Safety                               | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                              |
| Housing                                     | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                              |
| Health                                      | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                              |
| Economic and Environmental Services         | 4 000                 | 2 988                 | 74.7%                                  | -                     | -                                      | 2 988                 | 74.7%   | 15 214                | 34.1%   | (100.09                        |
| Planning and Development                    | 3 000                 | 2 988                 | 99.6%                                  | -                     | -                                      | 2 988                 | 99.6%   | 19                    | .2%   | (100.0                         |
| Road Transport                              | 1 000                 | -                     | -                                      | -                     | -                                      | -                     | -   | 15 195                | 42.6%   | (100.0                         |
| Environmental Protection                    | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                              |
| Trading Services                            | 102 439               | 10 575                | 10.3%                                  | 16 028                | 15.6%                                  | 26 603                | 26.0%   | 23 373                | 101.9%  | (31.4                          |
| Electricity                                 | 46 201                | -                     | -                                      | 910                   | 2.0%                                   | 910                   | 2.0%  | 4 268                 | 24.4%   | (78.7                          |
| Water                                       | 6 238                 | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   |                                |
| Waste Water Management                      | 50 000                | 10 575                | 21.2%                                  | 15 118                | 30.2%                                  | 25 694                | 51.4%   | 19 105                | 175.1%  | (20.9                          |
| Waste Management                            | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                              |
| Other                                       |                       | -                     | -                                      |                       |  |                       | -   | -                     |   | -                              |

|  |                       |                       |  | 2015/16               |  |                       |                                      | 201                   | 4/15                                 |                                  |
|--|-----------------------|-----------------------|--|-----------------------|--|-----------------------|--------------------------------------|-----------------------|--------------------------------------|----------------------------------|
|  | Budget                | First (               | Quarter                                | Second                | Quarter                                | Year                  | to Date                              | Second                | l Quarter                            |                                  |
|  | Main<br>appropriation | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | 2nd Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main | Q2 of 2014/15 t<br>Q2 of 2015/16 |
| R thousands  |                       |                       |  |                       |  |                       | appropriation                        |                       | appropriation                        |                                  |
| Cash Flow from Operating Activities  |                       |                       |  |                       |  |                       |                                      |                       |                                      |                                  |
| Receipts   | 1 475 584             | 413 220               | 28.0%                                  | 429 056               | 29.1%                                  | 842 276               | 57.1%                                | 428 034               | 63.7%                                | .2%                              |
| Property rates, penalties and collection charges                                 | 175 509               | 43 879                | 25.0%                                  | 51 849                | 29.5%                                  | 95 728                | 54.5%                                | 53 788                | 44.1%                                | (3.6%                            |
| Service charges  | 927 868               | 165 439               | 17.8%                                  | 197 688               | 21.3%                                  | 363 127               | 39.1%                                | 206 881               | 46.4%                                | (4.4%                            |
| Other revenue  | 61 819                | 85 701                | 138.6%                                 | 95 051                | 153.8%                                 | 180 752               | 292.4%                               | 64 735                | 266.6%                               | 46.89                            |
| Government - operating   | 222 761               | 95 641                | 42.9%                                  | 61 957                | 27.8%                                  | 157 598               | 70.7%                                | 64 350                | 64.4%                                | (3.7%                            |
| Government - capital   | 84 588                | 22 237                | 26.3%                                  | 22 084                | 26.1%                                  | 44 321                | 52.4%                                | 37 716                | 137.4%                               | (41.4%                           |
| Interest   | 2 991                 | 322                   | 10.8%                                  | 428                   | 14.3%                                  | 750                   | 25.1%                                | 565                   | 76.6%                                | (24.3%                           |
| Dividends  | 48                    | -                     | -                                      | -                     | -                                      | -                     | -                                    | -                     | -                                    | -                                |
| Payments   | (1 285 520)           | (434 510)             |  | (368 090)             | 28.6%                                  | (802 601)             |                                      | (343 796)             | 63.7%                                | 7.19                             |
| Suppliers and employees  | (1 233 092)           | (426 393)             | 34.6%                                  | (332 279)             | 26.9%                                  | (758 672)             |                                      | (333 606)             | 63.8%                                | (.4%                             |
| Finance charges  | (2 885)               | (6 452)               |  | (31 104)              | 1 078.1%                               | (37 556)              |                                      | (3 249)               | 110.0%                               | 857.49                           |
| Transfers and grants  Net Cash from/(used) Operating Activities                  | (49 543)<br>190 064   | (1 666)               | 3.4%                                   | (4 707)<br>60 966     | 9.5%<br>32.1%                          | (6 373)<br>39 676     | 12.9%<br>20.9%                       | (6 942)<br>84 238     | 57.1%<br><b>62.9%</b>                | (32.2%                           |
| . , , , ,  | 190 064               | (21 290)              | (11.2%)                                | 60 966                | 32.1%                                  | 39 6/6                | 20.9%                                | 84 238                | 62.9%                                | (27.6%                           |
| Cash Flow from Investing Activities  |                       |                       |  |                       |  |                       |                                      |                       |                                      |                                  |
| Receipts   | 17 435                | 5 500                 | 31.5%                                  | 5 725                 | 32.8%                                  | 11 225                | 64.4%                                | 31 144                | 42.2%                                | (81.6%                           |
| Proceeds on disposal of PPE  | 27 500                | 5 226                 | 19.0%                                  | 5 559                 | 20.2%                                  | 10 785                | 39.2%                                | 30 876                | 41.4%                                | (82.0%                           |
| Decrease in non-current debtors  | (9 188)               | -                     | -                                      | -                     | -                                      | -                     | -                                    |                       | -                                    |                                  |
| Decrease in other non-current receivables  | - (077)               | -                     | - (04 00/)                             | -                     |  | -                     | (50.40)                              | 424                   | -                                    | (100.0%                          |
| Decrease (increase) in non-current investments                                   | (877)                 | 274                   | (31.3%)                                | 165                   | (18.8%)                                | 440                   | (50.1%)                              | (156)                 | 19.1%                                | (205.9%                          |
| Payments Capital assets  | (99 588)<br>(99 588)  | (15 086)<br>(15 086)  | 15.1%<br>15.1%                         | (18 556)<br>(18 556)  | 18.6%<br>18.6%                         | (33 642)              |                                      | (47 741)<br>(47 741)  | 63.9%<br>63.9%                       | (61.1%<br>(61.1%                 |
| Net Cash from/(used) Investing Activities  | (82 153)              | (9 586)               | 11.7%                                  | (12 831)              | 15.6%                                  | (22 417)              |                                      | (16 597)              | 109.9%                               | (22.7%                           |
| . , ,  | (02 133)              | (7 300)               | 11.770                                 | (12 031)              | 13.070                                 | (22 417)              | 27.570                               | (10 377)              | 107.770                              | (22.770                          |
| Cash Flow from Financing Activities  |                       |                       | 40.00/                                 |                       |  | 4 070                 | 400.00                               |                       | 10 101                               | 4 004 50                         |
| Receipts<br>Short term loans   | 1 061                 | 519                   | 48.9%                                  | 859                   | 81.0%                                  | 1 378                 | 129.9%                               | 43                    | 62.4%                                | 1 881.59                         |
| Borrowing long term/refinancing  |                       |                       | -                                      |                       |  | -                     | -                                    | -                     | -                                    | -                                |
| Increase (decrease) in consumer deposits   | 1 061                 | 519                   | 48.9%                                  | 859                   | 81.0%                                  | 1 378                 | 129.9%                               | 43                    | 62.4%                                | 1 881.59                         |
| Payments   | (4 122)               | (2 638)               |  | 037                   | 01.0%                                  | (2 638)               |                                      |                       | 02.470                               | 1001.37                          |
| Repayment of borrowing   | (4 122)               | (2 638)               | 64.0%                                  | _                     | -                                      | (2 638)               | 64.0%                                |                       | -                                    |                                  |
| Net Cash from/(used) Financing Activities  | (3 062)               | (2 119)               |  | 859                   | (28.1%)                                | (1 260)               |                                      | 43                    | (31.4%)                              | 1 881.59                         |
| Net Increase/(Decrease) in cash held   | 104 850               | (32 996)              | (31.5%)                                | 48 994                | 46.7%                                  | 15 998                | 15.3%                                | 67 685                | 36.4%                                | (27.6%                           |
| Cash/cash equivalents at the year begin:   | 14 834                | 15 732                | 106.1%                                 | (17 264)              | (116.4%)                               | 15 732                | 106.1%                               | (25 854)              | 46.0%                                | (33.2%                           |
| Cash/cash equivalents at the year begin.  Cash/cash equivalents at the year end: | 119 684               | (17 264)              |  | 31 730                | 26.5%                                  | 31 730                | 26.5%                                | 41 831                | 39.6%                                | (24.1%                           |
| Castivasti equivalents at the year end:  | 119 084               | (17 204)              | (14.476)                               | 31 /30                | 20.5%                                  | 31 /30                | 20.5%                                | 41 831                | 39.0%                                | (24.17                           |

Part 4: Debtor Age Analysis

|   | 0 - 30 | Days  | 31 - 60 Days |      | 61 - 90 Days |      | Over 90 Days |       | Total   |        | Actual Bad Deb<br>Deb | ts Written Off to<br>tors |        | Bad Debts ito<br>I Policy |
|---|--------|-------|--------------|------|--------------|------|--------------|-------|---------|--------|-----------------------|---------------------------|--------|---------------------------|
| R thousands   | Amount | %     | Amount       | %    | Amount       | %    | Amount       | %     | Amount  | %      | Amount                | %                         | Amount | %                         |
| Debtors Age Analysis By Income Source                                     |        |       |              |      |              |      |              |       |         |        |                       |                           |        |                           |
| Trade and Other Receivables from Exchange Transactions - Water            | 14 571 | 4.9%  | 10 657       | 3.6% | 9 460        | 3.2% | 263 136      | 88.4% | 297 824 | 33.9%  | -                     | -                         | -      | -                         |
| Trade and Other Receivables from Exchange Transactions - Electricity      | 7 292  | 6.3%  | 4 487        | 3.9% | 3 781        | 3.3% | 100 219      | 86.6% | 115 779 | 13.2%  | -                     | -                         | -      | -                         |
| Receivables from Non-exchange Transactions - Property Rates               | 2 602  | 3.7%  | 2 100        | 3.0% | 1 766        | 2.5% | 62 945       | 90.7% | 69 414  | 7.9%   | -                     | -                         |        | -                         |
| Receivables from Exchange Transactions - Waste Water Management           | 5 144  | 3.4%  | 4 572        | 3.0% | 4 008        | 2.7% | 137 493      | 90.9% | 151 216 | 17.2%  | -                     | -                         |        | -                         |
| Receivables from Exchange Transactions - Waste Management                 | 3 927  | 2.8%  | 3 354        | 2.3% | 3 210        | 2.2% | 132 295      | 92.7% | 142 786 | 16.3%  | -                     | -                         |        | -                         |
| Receivables from Exchange Transactions - Property Rental Debtors          | -      | -     | -            | -    | -            | -    | -            | -     | -       | -      | -                     | -                         | -      | -                         |
| Interest on Arrear Debtor Accounts  | -      | -     | -            | -    | -            | -    | -            | -     | -       | -      | -                     | -                         | -      | -                         |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | -      | -     | -            | -    | -            | -    | -            | -     | -       | -      | -                     | -                         | -      | -                         |
| Other   | 1 723  | 1.7%  | 1 415        | 1.4% | 1 089        | 1.1% | 97 056       | 95.8% | 101 284 | 11.5%  | -                     | -                         | -      | -                         |
| Total By Income Source  | 35 259 | 4.0%  | 26 586       | 3.0% | 23 315       | 2.7% | 793 144      | 90.3% | 878 304 | 100.0% | -                     | -                         | -      | -                         |
| Debtors Age Analysis By Customer Group                                    |        |       |              |      |              |      |              |       |         |        |                       |                           |        |                           |
| Organs of State   | 1 182  | 10.3% | 717          | 6.2% | 551          | 4.8% | 9 064        | 78.7% | 11 513  | 1.3%   | -                     | -                         |        | -                         |
| Commercial  | 6 195  | 7.2%  | 4 428        | 5.2% | 2 822        | 3.3% | 72 373       | 84.3% | 85 818  | 9.8%   | -                     | -                         | -      | -                         |
| Households  | 27 340 | 3.6%  | 21 108       | 2.8% | 19 636       | 2.6% | 686 902      | 91.0% | 754 986 | 86.0%  | -                     | -                         | -      | -                         |
| Other   | 543    | 2.1%  | 333          | 1.3% | 306          | 1.2% | 24 805       | 95.5% | 25 987  | 3.0%   | -                     | -                         | -      | -                         |
| Total By Customer Group   | 35 259 | 4.0%  | 26 586       | 3.0% | 23 315       | 2.7% | 793 144      | 90.3% | 878 304 | 100.0% | -                     | -                         | -      | -                         |

Part 5: Creditor Age Analysis

|                         | 0 - 30 | 0 - 30 Days |        |        | 61 - 9 | 0 Days | Over 9  | 0 Days | Total   |        |
|-------------------------|--------|-------------|--------|--------|--------|--------|---------|--------|---------|--------|
| R thousands             | Amount | %           | Amount | %      | Amount | %      | Amount  | %      | Amount  | %      |
| Creditor Age Analysis   |        |             |        |        |        |        |         |        |         |        |
| Bulk Electricity        | 1      | -           | 40 250 | 22.0%  | 44 096 | 24.1%  | 98 854  | 54.0%  | 183 201 | 68.19  |
| Bulk Water              | -      | -           | -      | -      | -      | -      | -       | -      | -       | -      |
| PAYE deductions         | 4 235  | 100.0%      | -      | -      | -      | -      |         | -      | 4 235   | 1.69   |
| VAT (output less input) | -      | -           | -      | -      | -      | -      |         | -      | -       |        |
| Pensions / Retirement   | -      | -           | 4 697  | 100.0% | -      | -      |         | -      | 4 697   | 1.79   |
| Loan repayments         | -      | -           | -      | -      | -      | -      |         | -      | -       | -      |
| Trade Creditors         | 1 320  | 1.7%        | 19 348 | 25.6%  | 8 531  | 11.3%  | 46 336  | 61.3%  | 75 535  | 28.19  |
| Auditor-General         | -      | -           | -      | -      | 1 215  | 100.0% |         | -      | 1 215   | .59    |
| Other                   | -      | -           | -      | -      | -      | -      | -       | -      | -       | -      |
| Total                   | 5 556  | 2.1%        | 64 296 | 23.9%  | 53 841 | 20.0%  | 145 190 | 54.0%  | 268 883 | 100.0% |

| Contact Details   |                  |              |
|-------------------|------------------|--------------|
| Municipal Manager | Mr M F Mahlangu  | 017 620 6287 |
| Financial Manager | Mr J.M. Mokgatsi | 017 620 6275 |

# MPUMALANGA: EMALAHLENI (MP) (MP312) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2015

Part1: Operating Revenue and Expenditure

| , ,  |                       |                       |  | 2015/16               |  |                       |   | 201                   | 14/15   |                                  |
|--|-----------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|----------------------------------|
|  | Budget                | First (               | Quarter                                | Second                | Quarter                                | Year                  | to Date   | Second                | d Quarter   |                                  |
| R thousands  | Main<br>appropriation | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | 2nd Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Q2 of 2014/15 t<br>Q2 of 2015/16 |
| Operating Revenue and Expenditure  |                       |                       |  |                       |  |                       |   |                       |   |                                  |
| Operating Revenue  | 2 626 610             | 613 041               | 23.3%                                  | 534 123               | 20.3%                                  | 1 147 164             | 43.7%   | 456 356               | 49.1%   | 17.09                            |
| Property rates   | 363 170               | 82 683                | 22.8%                                  | 89 866                | 24.7%                                  | 172 549               | 47.5%   | 82 451                | 54.8%   | 9.09                             |
|  | 303 170               | 02 003                | 22.070                                 | 07 000                | 24.770                                 | 172 347               | 47.570  | 02 431                | 34.070  | 7.0                              |
| Property rates - penalties and collection charges<br>Service charges - electricity revenue | 1 295 392             | 294 590               | 22.7%                                  | 238 836               | 18.4%                                  | 533 426               | 41.2%   | 168 356               | 45.6%   | 41.9                             |
| Service charges - electricity revenue Service charges - water revenue                      | 363 179               | 18 576                | 5.1%                                   | 18 316                | 5.0%                                   | 36 892                | 10.2%   | 77 871                | 43.5%   | (76.59                           |
| Service charges - water revenue<br>Service charges - sanitation revenue                    | 133 009               | 30 011                | 22.6%                                  | 32 854                | 24.7%                                  | 62 864                | 47.3%   | 30 095                | 43.5%   | 9.2                              |
| Service charges - samilation revenue Service charges - refuse revenue                      | 133 009               | 7 112                 | 22.0%                                  | 32 854<br>20 061      | 24.176                                 | 27 173                | 47.3%   | 17 980                | 50.5%   | 11.6                             |
| Service charges - reduse revenue Service charges - other                                   | 79 738                | 20 404                | 25.6%                                  | 20 001                |  | 20 414                | 25.6%   | 298                   | 12.2%   | (96.69                           |
| Rental of facilities and equipment   | 11 735                | 3 232                 | 27.5%                                  | 3 137                 | 26.7%                                  | 6 368                 | 54.3%   | 2 981                 | 51.7%   | 5.2                              |
| Interest earned - external investments   | 1 001                 | 199                   | 19.9%                                  | 92                    | 9.2%                                   | 291                   | 29.1%   | 195                   | 20.9%   | (52.99                           |
| Interest earned - external investments Interest earned - outstanding debtors               | 69 463                | 22 268                | 32.1%                                  | 24 366                | 9.2%<br>35.1%                          | 46 635                | 67.1%   | 17 947                | 20.9%   | 35.8                             |
| Dividends received   | 07 403                | 22 208                | 32.176                                 | ∠4 300                | 35.176                                 | 40 030                | 07.176  | 17 947                |   | 35.8                             |
| Fines  | 2 689                 | 1 025                 | 38.1%                                  | 1510                  | 56.2%                                  | 2 535                 | 94.3%   | 443                   | 26.4%   | 240.8                            |
| Licences and permits   | 2 611                 | 622                   | 23.8%                                  | 584                   | 22.4%                                  | 1 206                 | 46.2%   | 408                   | 39.5%   | 43.0                             |
| Agency services  | 24 279                | 1 124                 | 4.6%                                   | 7 223                 | 29.7%                                  | 8 346                 | 34.4%   | 535                   | 27.4%   | 1 250.2                          |
| Transfers recognised - operational   | 239 448               | 99 154                | 41.4%                                  | 76 368                | 31.9%                                  | 175 522               | 73.3%   | 50 874                | 56.3%   | 50.1                             |
| Other own revenue  | 40 898                | 32 040                | 78.3%                                  | 20 901                | 51.1%                                  | 52 941                | 129.4%  | 5 921                 | 19.9%   | 253.0                            |
| Gains on disposal of PPE   | -                     | 32 040                | -                                      | 20 701                | -                                      | 32 741                | 127.470   | - 3721                | - 17.7%   | 255.0                            |
| Operating Expenditure  | 2 381 789             | 329 409               | 13.8%                                  | 417 312               | 17.5%                                  | 746 721               | 31.4%   | 326 862               | 35.3%   | 27.79                            |
| Employee related costs   | 571 167               | 131 740               | 23.1%                                  | 142 485               | 24.9%                                  | 274 225               | 48.0%   | 114 604               | 46.5%   | 24.3                             |
| Remuneration of councillors  | 20 940                | 4 961                 | 23.7%                                  | 4 987                 | 23.8%                                  | 9 948                 | 47.5%   | 4 727                 | 49.4%   | 5.5                              |
| Debt impairment  | 267 631               | -                     | -                                      |                       | -                                      |                       | -   | -                     | -   | -                                |
| Depreciation and asset impairment  | 165 000               | -                     | -                                      |                       | -                                      |                       | -   | -                     | -   | -                                |
| Finance charges  | 81 497                | 1 486                 | 1.8%                                   | 7 035                 | 8.6%                                   | 8 521                 | 10.5%   | 7 919                 | 63.5%   | (11.29                           |
| Bulk purchases   | 894 997               | 139 059               | 15.5%                                  | 183 906               | 20.5%                                  | 322 965               | 36.1%   | 88 389                | 31.8%   | 108.1                            |
| Other Materials  | 131 869               | 15 007                | 11.4%                                  | 25 432                | 19.3%                                  | 40 438                | 30.7%   | 28 704                | 63.8%   | (11.49                           |
| Contracted services  | 32 274                | 9 227                 | 28.6%                                  | 10 627                | 32.9%                                  | 19 854                | 61.5%   | 37 256                | 305.2%  | (71.59                           |
| Transfers and grants   | 35 929                | 4 803                 | 13.4%                                  | 5 090                 | 14.2%                                  | 9 894                 | 27.5%   | 5 822                 | 32.5%   | (12.69                           |
| Other expenditure  | 180 485               | 23 127                | 12.8%                                  | 37 749                | 20.9%                                  | 60 876                | 33.7%   | 39 440                | 54.6%   | (4.35                            |
| Loss on disposal of PPE  | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   |                                  |
| Surplus/(Deficit)  | 244 821               | 283 632               |  | 116 811               |  | 400 444               |   | 129 495               |   |                                  |
| Transfers recognised - capital   | 184 828               | 30 453                | 16.5%                                  | 18 940                | 10.2%                                  | 49 393                | 26.7%   | 1 681                 | 2.1%  | 1 027.0                          |
| Contributions recognised - capital   | -                     | -                     | -                                      |                       | -                                      |                       | -   | -                     | -   | -                                |
| Contributed assets   | (14 014)              | -                     | -                                      |                       | -                                      |                       |   | -                     |   |                                  |
| Surplus/(Deficit) after capital transfers and contributions                                | 415 635               | 314 085               |  | 135 751               |  | 449 837               |   | 131 175               |   |                                  |
| Taxation   | -                     | -                     | -                                      |                       | -                                      |                       |   | -                     |   | -                                |
| Surplus/(Deficit) after taxation   | 415 635               | 314 085               |  | 135 751               |  | 449 837               |   | 131 175               |   |                                  |
| Attributable to minorities   | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Surplus/(Deficit) attributable to municipality   | 415 635               | 314 085               |  | 135 751               |  | 449 837               |   | 131 175               |   |                                  |
| Share of surplus/ (deficit) of associate   | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Surplus/(Deficit) for the year   | 415 635               | 314 085               |  | 135 751               |  | 449 837               |   | 131 175               |   |                                  |

|   |                       |                       |  | 2015/16               |  |                       |   | 201                   | 4/15  |                                |
|---|-----------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|--------------------------------|
|   | Budget                | First (               | Quarter                                | Second                | Quarter                                | Year                  | o Date  | Second                | Quarter   |                                |
| R thousands                                 | Main<br>appropriation | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | 2nd Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Q2 of 2014/15<br>Q2 of 2015/16 |
| Capital Revenue and Expenditure             |                       |                       |  |                       |  |                       |   |                       |   |                                |
| Source of Finance                           | 203 042               | 30 807                | 15.2%                                  | 20 024                | 9.9%                                   | 50 831                | 25.0%   | 57 440                | 51.7%   | (65.19                         |
| National Government                         | 198 842               | 22 908                | 11.5%                                  | 15 884                | 8.0%                                   | 38 792                | 19.5%   | 55 328                | 60.5%   | (71.39                         |
| Provincial Government                       | 190 042               | 22 900                | 11.376                                 | 10 004                | 0.076                                  | 30 /92                | 19.376  | 33 320                | 00.3%   | (/1.57                         |
| District Municipality                       |                       |                       |  |                       |  |                       |   |                       |   |                                |
| Other transfers and grants                  |                       | -                     |  |                       |  |                       |   |                       |   |                                |
|   | 198 842               | 22 908                | 11.5%                                  | 15 884                | 8.0%                                   | 38 792                | 19.5%   | 55 328                | 49.3%   | (71.39                         |
| Transfers recognised - capital Borrowing    | 198 842               | 22 908                | 11.5%                                  | 2 440                 | 8.0%                                   | 38 192<br>2 777       | 19.5%   | 55 328<br>794         | 49.3%   | 207.1                          |
| Internally generated funds                  | 4 200                 | 130                   | 3.1%                                   | 1 700                 | 40.5%                                  | 1 830                 | 43.6%   | 1 318                 |   | 29.0                           |
| Public contributions and donations          | 4 200                 | 7 432                 | 3.170                                  | 1 700                 | 40.376                                 | 7 432                 | 43.070  | 1 310                 |   | 27.0                           |
|   |                       |                       |  |                       |  |                       |   |                       |   |                                |
| Capital Expenditure Standard Classification | 203 042               | 30 807                | 15.2%                                  | 20 024                | 9.9%                                   | 50 831                | 25.0%   | 57 440                | 51.7%   | (65.19                         |
| Governance and Administration               | 4 200                 | 130                   | 3.1%                                   |                       |  | 130                   | 3.1%  | 371                   | -   | (100.09                        |
| Executive & Council                         | -                     | 130                   | -                                      |                       | -                                      | 130                   | -   | 371                   | -   | (100.09                        |
| Budget & Treasury Office                    | -                     | -                     | -                                      |                       | -                                      | -                     | -   |                       | -   | -                              |
| Corporate Services                          | 4 200                 | -                     | -                                      |                       | -                                      | -                     | -   |                       | -   | -                              |
| Community and Public Safety                 | 26 000                | 2 453                 | 9.4%                                   | 2 075                 | 8.0%                                   | 4 528                 | 17.4%   | 5 715                 | 166.4%  | (63.79                         |
| Community & Social Services                 | -                     | -                     | -                                      |                       | -                                      |                       | -   | 253                   | -   | (100.0                         |
| Sport And Recreation                        | -                     | -                     | -                                      |                       | -                                      |                       | -   | 1 197                 | -   | (100.0                         |
| Public Safety                               | -                     | -                     | -                                      | 2 075                 | -                                      | 2 075                 | -   | 4 265                 | 114.8%  | (51.3                          |
| Housing                                     | 26 000                | 2 453                 | 9.4%                                   |                       | -                                      | 2 453                 | 9.4%  |                       | -   | -                              |
| Health                                      | -                     | -                     | -                                      |                       | -                                      | -                     | -   |                       | -   | -                              |
| Economic and Environmental Services         | 15 000                | 337                   | 2.2%                                   | 5 909                 | 39.4%                                  | 6 247                 | 41.6%   | 8 868                 | 38.2%   | (33.49                         |
| Planning and Development                    | 5 000                 | -                     | -                                      | 5 117                 | 102.3%                                 | 5 117                 | 102.3%  | -                     | -   | (100.0                         |
| Road Transport                              | 10 000                | 337                   | 3.4%                                   | 555                   | 5.6%                                   | 892                   | 8.9%  | 8 868                 | 38.2%   | (93.7                          |
| Environmental Protection                    | -                     | -                     | -                                      | 238                   | -                                      | 238                   | -   | -                     | -   | (100.0                         |
| Trading Services                            | 157 842               | 27 887                | 17.7%                                  | 12 040                | 7.6%                                   | 39 927                | 25.3%   | 42 363                | 55.0%   | (71.6                          |
| Electricity                                 | 20 772                | 1 446                 | 7.0%                                   | 1 270                 | 6.1%                                   | 2 716                 | 13.1%   | 2 128                 | 47.5%   | (40.3                          |
| Water                                       | 53 064                | -                     | -                                      |                       | -                                      | -                     | -   | 20 806                | 90.1%   | (100.0                         |
| Waste Water Management                      | 84 006                | 20 455                | 24.3%                                  | 10 770                | 12.8%                                  | 31 225                | 37.2%   | 18 715                | 47.7%   | (42.5                          |
| Waste Management                            |                       | 5 986                 | -                                      |                       |  | 5 986                 |   | 713                   | 13.3%   | (100.0                         |
|   |                       |                       |  |                       |  |                       |   | 123                   | 2.5%  | (100.0                         |

|  |                       |                       |  | 2015/16               |  |                       |                                      | 201                   | 4/15                                 |                                  |
|--|-----------------------|-----------------------|--|-----------------------|--|-----------------------|--------------------------------------|-----------------------|--------------------------------------|----------------------------------|
|  | Budget                | First 0               | Quarter                                | Second                | Quarter                                | Year                  | o Date                               | Second                | Quarter                              |                                  |
|  | Main<br>appropriation | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | 2nd Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main | Q2 of 2014/15 t<br>Q2 of 2015/16 |
| R thousands                                      |                       |                       |  |                       |  |                       | appropriation                        |                       | appropriation                        |                                  |
| Cash Flow from Operating Activities              |                       |                       |  |                       |  |                       |                                      |                       |                                      |                                  |
| Receipts   | 2 528 735             | 639 504               | 25.3%                                  | 533 768               | 21.1%                                  | 1 173 272             | 46.4%                                | 461 515               | 159.4%                               | 15.7%                            |
| Property rates, penalties and collection charges | 315 958               | 59 223                | 18.7%                                  | 71 444                | 22.6%                                  | 130 666               | 41.4%                                | 83 651                | 202.1%                               | (14.6%                           |
| Service charges                                  | 1 670 459             | 293 298               | 17.6%                                  | 266 703               | 16.0%                                  | 560 001               | 33.5%                                | 296 670               | 162.5%                               | (10.1%                           |
| Other revenue                                    | 42 725                | 118 682               | 277.8%                                 | 57 226                | 133.9%                                 | 175 908               | 411.7%                               | 10 304                | 158.2%                               | 455.49                           |
| Government - operating                           | 239 448               | 97 331                | 40.6%                                  | 69 562                | 29.1%                                  | 166 893               | 69.7%                                | 52 748                | 216.3%                               | 31.99                            |
| Government - capital                             | 198 842               | 48 502                | 24.4%                                  | 44 375                | 22.3%                                  | 92 877                | 46.7%                                |                       | -                                    | (100.0%                          |
| Interest   | 61 304                | 22 468                | 36.6%                                  | 24 458                | 39.9%                                  | 46 926                | 76.5%                                | 18 142                | 158.5%                               | 34.89                            |
| Dividends  | -                     | -                     | -                                      | -                     | -                                      | -                     | -                                    | -                     | -                                    | -                                |
| Payments   | (1 883 838)           | (789 452)             |  | (476 876)             | 25.3%                                  | (1 266 327)           | 67.2%                                | (469 273)             | 198.4%                               | 1.69                             |
| Suppliers and employees                          | (1 766 412)           | (783 148)             |  | (463 232)             | 26.2%                                  | (1 246 380)           | 70.6%                                | (455 532)             | 204.2%                               | 1.79                             |
| Finance charges Transfers and grants             | (81 497)              | (1 500)<br>(4 803)    | 1.8%                                   | (10 240)              | 12.6%<br>9.5%                          | (11 740)<br>(8 207)   | 14.4%<br>22.8%                       | (7 919)<br>(5 822)    | 50.8%<br>32.5%                       | 29.39                            |
| Net Cash from/(used) Operating Activities        | 644 897               | (149 948)             |  | 56 892                | 8.8%                                   | (93 055)              | (14.4%)                              | (7 758)               | 5.4%                                 | (833.4%                          |
| . , , , ,  | 044 677               | (147 740)             | (23.376)                               | 30 072                | 0.070                                  | (73 033)              | (14.470)                             | (7 730)               | 3.470                                | (033.470                         |
| Cash Flow from Investing Activities              |                       | 400 / /0              |  | 0.105                 |  | 401.053               |                                      |                       |                                      | (400.00)                         |
| Receipts Proceeds on disposal of PPE             | -                     | 102 662               |  | 3 695                 | -                                      | 106 357               | -                                    |                       | -                                    | (100.0%                          |
| Decrease in non-current debtors                  | -                     | -                     |  |                       |  | -                     |                                      |                       |                                      | -                                |
| Decrease in other non-current receivables        |                       | -                     |  |                       |  |                       |                                      |                       |                                      |                                  |
| Decrease (increase) in non-current investments   | _                     | 102 662               | _                                      | 3 695                 | _                                      | 106 357               | _                                    | _                     | _                                    | (100.0%                          |
| Payments   | (203 042)             |                       | 15.2%                                  | (20 024)              | 9.9%                                   | (50 831)              | 25.0%                                |                       |                                      | (100.0%                          |
| Capital assets                                   | (203 042)             | (30 807)              | 15.2%                                  | (20 024)              | 9.9%                                   | (50 831)              | 25.0%                                | _                     | _                                    | (100.0%                          |
| Net Cash from/(used) Investing Activities        | (203 042)             | 71 855                | (35.4%)                                | (16 329)              | 8.0%                                   | 55 526                | (27.3%)                              |                       | -                                    | (100.0%                          |
| Cash Flow from Financing Activities              |                       |                       |  |                       |  |                       |                                      |                       |                                      |                                  |
| Receipts   | 5 000                 | 6 303                 | 126.1%                                 | 2 299                 | 46.0%                                  | 8 603                 | 172.1%                               |                       |                                      | (100.0%                          |
| Short term loans                                 |                       |                       |  |                       |  |                       |                                      |                       | -                                    |                                  |
| Borrowing long term/refinancing                  | -                     | -                     | -                                      | -                     | -                                      | -                     | -                                    | -                     | -                                    | -                                |
| Increase (decrease) in consumer deposits         | 5 000                 | 6 303                 | 126.1%                                 | 2 299                 | 46.0%                                  | 8 603                 | 172.1%                               |                       | -                                    | (100.0%                          |
| Payments   | (441 754)             | (5 476)               |  | -                     | -                                      | (5 476)               | 1.2%                                 |                       | 1.3%                                 | -                                |
| Repayment of borrowing                           | (441 754)             | (5 476)               |  | -                     | -                                      | (5 476)               | 1.2%                                 | -                     | 1.3%                                 | -                                |
| Net Cash from/(used) Financing Activities        | (436 754)             | 827                   | (.2%)                                  | 2 299                 | (.5%)                                  | 3 127                 | (.7%)                                | -                     | 1.7%                                 | (100.0%                          |
| Net Increase/(Decrease) in cash held             | 5 100                 | (77 265)              | (1 514.9%)                             | 42 862                | 840.4%                                 | (34 403)              | (674.5%)                             | (7 758)               | 10.2%                                | (652.5%                          |
| Cash/cash equivalents at the year begin:         | (62 075)              | 8 793                 | (14.2%)                                | (68 472)              | 110.3%                                 | 8 793                 | (14.2%)                              | (6 970)               | -                                    | 882.49                           |
| Cash/cash equivalents at the year end:           |                       |                       | 120.2%                                 | (25 610)              | 44.9%                                  | (25 610)              | 44.9%                                | (14 728)              | (7.5%)                               | 73.99                            |

Part 4: Debtor Age Analysis

|   | 0 - 30  | Days  | 31 - 60 Days |      | 61 - 90 Days |       | Over 90 Days |       | Total     |        |        | ots Written Off to<br>otors |        | Bad Debts ito<br>il Policy |
|---|---------|-------|--------------|------|--------------|-------|--------------|-------|-----------|--------|--------|-----------------------------|--------|----------------------------|
| R thousands   | Amount  | %     | Amount       | %    | Amount       | %     | Amount       | %     | Amount    | %      | Amount | %                           | Amount | %                          |
| Debtors Age Analysis By Income Source                                     |         |       |              |      |              |       |              |       |           |        |        |                             |        |                            |
| Trade and Other Receivables from Exchange Transactions - Water            | 37 131  | 6.3%  | 22 145       | 3.8% | 18 628       | 3.2%  | 509 060      | 86.7% | 586 964   | 31.0%  | -      | -                           | -      | -                          |
| Trade and Other Receivables from Exchange Transactions - Electricity      | 43 559  | 11.1% | 17 004       | 4.3% | 13 798       | 3.5%  | 316 919      | 81.0% | 391 279   | 20.7%  | -      | -                           | -      | -                          |
| Receivables from Non-exchange Transactions - Property Rates               | 22 406  | 10.5% | 10 459       | 4.9% | 9 014        | 4.2%  | 172 106      | 80.4% | 213 985   | 11.3%  |        | -                           |        | -                          |
| Receivables from Exchange Transactions - Waste Water Management           | 12 283  | 6.1%  | 7 380        | 3.7% | 6 284        | 3.1%  | 176 058      | 87.2% | 202 006   | 10.7%  |        | -                           |        | -                          |
| Receivables from Exchange Transactions - Waste Management                 | 6 172   | 4.6%  | 3 820        | 2.8% | 3 404        | 2.5%  | 121 231      | 90.0% | 134 626   | 7.1%   |        | -                           |        | -                          |
| Receivables from Exchange Transactions - Property Rental Debtors          | -       | -     | -            |      | -            |       |              | -     | -         |        |        | -                           |        | -                          |
| Interest on Arrear Debtor Accounts  | 8 465   | 2.9%  | 8 136        | 2.8% | 7 809        | 2.7%  | 267 059      | 91.6% | 291 469   | 15.4%  |        | -                           |        | -                          |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | -       | -     | -            |      | -            |       |              | -     | -         |        |        | -                           |        | -                          |
| Other   | 10 193  | 14.1% | 2 436        | 3.4% | 10 167       | 14.0% | 49 699       | 68.6% | 72 495    | 3.8%   |        | -                           |        | -                          |
| Total By Income Source  | 140 208 | 7.4%  | 71 380       | 3.8% | 69 105       | 3.7%  | 1 612 132    | 85.2% | 1 892 825 | 100.0% | -      | -                           | -      | -                          |
| Debtors Age Analysis By Customer Group                                    |         |       |              |      |              |       |              |       |           |        |        |                             |        |                            |
| Organs of State   | 3 677   | 13.8% | 1 459        | 5.5% | 1 217        | 4.6%  | 20 244       | 76.1% | 26 596    | 1.4%   | -      | -                           | -      | -                          |
| Commercial  | 43 518  | 19.8% | 17 001       | 7.7% | 20 260       | 9.2%  | 138 722      | 63.2% | 219 501   | 11.6%  | -      | -                           | -      | -                          |
| Households  | 88 881  | 6.5%  | 50 042       | 3.6% | 44 452       | 3.2%  | 1 189 692    | 86.6% | 1 373 067 | 72.5%  | -      | -                           | -      | -                          |
| Other   | 4 132   | 1.5%  | 2 878        | 1.1% | 3 176        | 1.2%  | 263 474      | 96.3% | 273 661   | 14.5%  | -      | -                           | -      | -                          |
| Total By Customer Group   | 1/0 208 | 7.4%  | 71 380       | 3.8% | 60 105       | 3.7%  | 1 612 132    | 85.2% | 1 992 925 | 100.0% | _      |                             |        |                            |

Part 5: Creditor Age Analysis

|                         | 0 - 3   | 0 - 30 Days |        |       | 61 - 9 | 0 Days | Over 9  | 0 Days | Total   |        |
|-------------------------|---------|-------------|--------|-------|--------|--------|---------|--------|---------|--------|
| R thousands             | Amount  | %           | Amount | %     | Amount | %      | Amount  | %      | Amount  | %      |
| Creditor Age Analysis   |         |             |        |       |        |        |         |        |         |        |
| Bulk Electricity        | 60 150  | 10.1%       | 61 772 | 10.4% | 14 308 | 2.4%   | 458 231 | 77.1%  | 594 461 | 73.6%  |
| Bulk Water              | 3 000   | 3.0%        | 3 283  | 3.3%  | 2 650  | 2.6%   | 91 129  | 91.1%  | 100 063 | 12.4%  |
| PAYE deductions         | 7 192   | 100.0%      | -      | -     | -      | -      |         | -      | 7 192   | .9%    |
| VAT (output less input) | -       | -           | -      | -     | -      | -      |         | -      | -       |        |
| Pensions / Retirement   | 7 971   | 100.0%      | -      | -     | -      | -      |         | -      | 7 971   | 1.0%   |
| Loan repayments         | -       | -           | -      | -     | -      | -      |         | -      | -       |        |
| Trade Creditors         | -       | -           | -      | -     | -      | -      |         | -      | -       |        |
| Auditor-General         | 24 263  | 48.4%       | 6 055  | 12.1% | 19 791 | 39.5%  |         | -      | 50 109  | 6.2%   |
| Other                   | 2 408   | 5.0%        | 3 853  | 8.0%  | 3 468  | 7.2%   | 38 437  | 79.8%  | 48 166  | 6.0%   |
| Total                   | 104 984 | 13.0%       | 74 963 | 9.3%  | 40 218 | 5.0%   | 587 797 | 72.8%  | 807 962 | 100.0% |

Contact Details

| Contact Details   |                        |              |
|-------------------|------------------------|--------------|
| Municipal Manager | Mr T Jansen Van Vuuren | 013 690 6208 |
| Financial Manager | Mr J B Dorfling        | 013 690 6725 |

Source Local Government Database

## MPUMALANGA: STEVE TSHWETE (MP313) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2015

Part1: Operating Revenue and Expenditure

| Tarti. Operating Revenue and Experiantic                                     |                       |                       |  | 2015/16               |  |                       |   | 201                   | 4/15  |                                   |
|--|-----------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|-----------------------------------|
|  | Budget                | First 0               | Quarter                                | Second                | Quarter                                | Year 1                | o Date  | Second                | I Quarter   |                                   |
| R thousands  | Main<br>appropriation | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | 2nd Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Q2 of 2014/15 to<br>Q2 of 2015/16 |
| Operating Revenue and Expenditure  |                       |                       |  |                       |  |                       |   |                       |   |                                   |
| Operating Revenue  | 1 362 931             | 364 480               | 26.7%                                  | 331 966               | 24.4%                                  | 696 446               | 51.1%   | 310 407               | 48.7%   | 6.9%                              |
| Properly rates   | 301 306               | 76 716                | 25.5%                                  | 77 148                | 25.6%                                  | 153 863               | 51.1%   | 70 451                | 51.4%   | 9.5%                              |
|  | 301 300               | /0 / 10               | 20.076                                 | // 148                | 25.0%                                  | 103 803               | 51.176  | /0 451                | 31.476  | 9.5%                              |
| Property rates - penalties and collection charges                            | 538 664               | 145 906               | 27.1%                                  | 127 095               | 23.6%                                  | 273 001               | 50.7%   | 116 209               | 51.3%   | 9.4%                              |
| Service charges - electricity revenue<br>Service charges - water revenue     | 81 422                | 21 918                | 26.9%                                  | 21 497                | 23.6%                                  | 43 415                | 53.3%   | 19 426                | 52.8%   | 10.79                             |
| Service charges - water revenue<br>Service charges - sanitation revenue      | 68 301                | 17 344                | 25.4%                                  | 17 225                | 25.2%                                  | 34 568                | 50.6%   | 16 539                | 52.8%   | 4.1%                              |
| Service charges - samiation revenue<br>Service charges - refuse revenue      | 78 402                | 19 992                | 25.4%                                  | 19 912                | 25.2%                                  | 39 903                | 50.6%   | 17 474                | 50.4%   | 13.99                             |
| Service charges - reuse revenue Service charges - other                      | 70 402                | 17 772                | 23.376                                 | 17 712                | 23.476                                 | 39 903                | 30.970  | 17 474                | 30.470  | 13.77                             |
| Rental of facilities and equipment   | 35 868                | 14 663                | 40.9%                                  | 3 315                 | 9.2%                                   | 17 978                | 50.1%   | 8 939                 | 50.3%   | (62.9%                            |
| Interest earned - external investments                                       | 21 381                | 3 431                 | 16.0%                                  | 10 559                | 49.4%                                  | 13 990                | 65.4%   | 6746                  | 54.5%   | 56.59                             |
| Interest earned - external investments Interest earned - outstanding debtors | 1 968                 | 599                   | 30.5%                                  | 549                   | 27.9%                                  | 1 1 1 4 8             | 58.3%   | 510                   | 63.2%   | 7.59                              |
| Dividends received   | 1 908                 | 299                   | 30.076                                 | 349                   | 21.976                                 | 1 148                 | 38.376  | 510                   | 03.276  | 7.57                              |
| Fines  | 16 949                | 1 357                 | 8.0%                                   | 1 604                 | 9.5%                                   | 2 961                 | 17.5%   | 1 648                 | 46.2%   | (2.7%)                            |
| Licences and permits   | 8 909                 | 2 078                 | 23.3%                                  | 2 236                 | 25.1%                                  | 4 314                 | 48.4%   | 2 193                 | 55.1%   | 2.09                              |
| Agency services  | 15 295                | 2 876                 | 18.8%                                  | 3 917                 | 25.6%                                  | 6 793                 | 44.4%   | 3 692                 | 48.0%   | 6.19                              |
| Transfers recognised - operational   | 126 295               | 50 745                | 40.2%                                  | 41 179                | 32.6%                                  | 91 923                | 72.8%   | 35 655                | 42.8%   | 15.59                             |
| Other own revenue  | 68 021                | 6 855                 | 10.1%                                  | 5 732                 | 8.4%                                   | 12 588                | 18.5%   | 8 346                 | 18.9%   | (31.3%                            |
| Gains on disposal of PPE   | 150                   | -                     | -                                      | -                     | -                                      | -                     | -   | 2 581                 | 1 720.4%  | (100.0%)                          |
| Operating Expenditure  | 1 402 830             | 304 671               | 21.7%                                  | 299 117               | 21.3%                                  | 603 788               | 43.0%   | 283 450               | 42.1%   | 5.5%                              |
| Employee related costs   | 385 662               | 88 095                | 22.8%                                  | 89 348                | 23.2%                                  | 177 443               | 46.0%   | 82 121                | 47.4%   | 8.89                              |
| Remuneration of councillors  | 19 698                | 4 533                 | 23.0%                                  | 4 552                 | 23.1%                                  | 9 085                 | 46.1%   | 4 664                 | 46.6%   | (2.4%                             |
| Debt impairment  | 17 323                | 2 281                 | 13.2%                                  | 2 281                 | 13.2%                                  | 4 562                 | 26.3%   | 2 008                 | 50.0%   | 13.69                             |
| Depreciation and asset impairment  | 157 228               | 39 275                | 25.0%                                  | 39 275                | 25.0%                                  | 78 549                | 50.0%   | 44 058                | 50.0%   | (10.9%                            |
| Finance charges  | 30 890                | -                     | -                                      | 116                   | .4%                                    | 116                   | .4%   | 5 036                 | 17.9%   | (97.7%                            |
| Bulk purchases   | 380 168               | 91 673                | 24.1%                                  | 83 030                | 21.8%                                  | 174 702               | 46.0%   | 71 245                | 45.1%   | 16.59                             |
| Other Materials  | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Contracted services  | 41 076                | 7 253                 | 17.7%                                  | 9 459                 | 23.0%                                  | 16 712                | 40.7%   | 9 146                 | 41.3%   | 3.49                              |
| Transfers and grants   | 67 663                | 17 139                | 25.3%                                  | 18 872                | 27.9%                                  | 36 012                | 53.2%   | 16 122                | 50.3%   | 17.19                             |
| Other expenditure  | 303 116               | 54 422                | 18.0%                                  | 52 184                | 17.2%                                  | 106 606               | 35.2%   | 49 050                | 29.6%   | 6.49                              |
| Loss on disposal of PPE  | 5                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Surplus/(Deficit)  | (39 899)              | 59 809                |  | 32 850                |  | 92 659                |   | 26 957                |   |                                   |
| Transfers recognised - capital   | 112 012               | 2 260                 | 2.0%                                   | 20 621                | 18.4%                                  | 22 880                | 20.4%   | 18 775                | 49.1%   | 9.89                              |
| Contributions recognised - capital   | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Contributed assets   | -                     | -                     | -                                      |                       | -                                      |                       |   | -                     |   | -                                 |
| Surplus/(Deficit) after capital transfers and contributions                  | 72 113                | 62 068                |  | 53 471                |  | 115 539               |   | 45 732                |   |                                   |
| Taxation   | -                     | -                     | -                                      |                       | -                                      |                       |   | -                     |   | -                                 |
| Surplus/(Deficit) after taxation   | 72 113                | 62 068                |  | 53 471                |  | 115 539               |   | 45 732                |   |                                   |
| Attributable to minorities   | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Surplus/(Deficit) attributable to municipality                               | 72 113                | 62 068                |  | 53 471                |  | 115 539               |   | 45 732                |   |                                   |
| Share of surplus/ (deficit) of associate                                     | -                     | -                     | -                                      | -                     | -                                      | -                     |   | -                     | -   |                                   |
| Surplus/(Deficit) for the year   | 72 113                | 62 068                |  | 53 471                |  | 115 539               |   | 45 732                |   |                                   |

|   |                       |                       |  | 2015/16               |  |                       |   | 201                   |   |                                |
|---|-----------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|--------------------------------|
|   | Budget                | First 0               | Quarter                                | Second                | Quarter                                | Year                  | o Date  | Second                | Quarter   |                                |
| R thousands                                 | Main<br>appropriation | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | 2nd Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Q2 of 2014/15<br>Q2 of 2015/16 |
| Capital Revenue and Expenditure             |                       |                       |  |                       |  |                       |   |                       |   |                                |
| Source of Finance                           | 236 369               | 22 691                | 9.6%                                   | 47 735                | 20.2%                                  | 70 426                | 29.8%   | 53 640                | 39.3%   | (11.09                         |
| National Government                         | 62 170                | 11 567                | 18.6%                                  | 11 314                | 18.2%                                  | 22 880                | 36.8%   | 16 766                | 46.3%   | (32.5                          |
| Provincial Government                       | 02 170                | 11007                 | 10.070                                 |                       | 10.270                                 | 22 000                | 00.070  | 10700                 | 10.070  | (02.0                          |
| District Municipality                       |                       |                       |  |                       |  |                       |   |                       |   |                                |
| Other transfers and grants                  |                       |                       |  |                       |  |                       |   |                       |   |                                |
| Transfers recognised - capital              | 62 170                | 11 567                | 18.6%                                  | 11 314                | 18.2%                                  | 22 880                | 36.8%   | 16 766                | 46.3%   | (32.5                          |
| Borrowing                                   | 97 976                | 4 578                 | 4.7%                                   | 16 230                | 16.6%                                  | 20 808                | 21.2%   | 17 705                | 37.4%   | (8.3                           |
| Internally generated funds                  | 76 223                | 6 546                 | 8.6%                                   | 20 192                | 26.5%                                  | 26 737                | 35.1%   | 19 169                | 36.5%   | 5.3                            |
| Public contributions and donations          | -                     | -                     | -                                      |                       | -                                      |                       | -   |                       | -   |                                |
| Capital Expenditure Standard Classification | 236 369               | 22 691                | 9.6%                                   | 47 735                | 20.2%                                  | 70 426                | 29.8%   | 53 640                | 39.3%   | (11.0                          |
| Governance and Administration               | 14 466                | 1 745                 | 12.1%                                  | 3 572                 | 24.7%                                  | 5 316                 | 36.8%   | 2 656                 | 24.0%   | 34.5                           |
| Executive & Council                         | 1 087                 | 730                   | 67.2%                                  | 119                   | 10.9%                                  | 849                   | 78.1%   | (2)                   | 1.5%  | (5 055.4                       |
| Budget & Treasury Office                    | 120                   | 4                     | 3.7%                                   | -                     | -                                      | 4                     | 3.7%  | 4                     | .3%   | (100.0                         |
| Corporate Services                          | 13 260                | 1 010                 | 7.6%                                   | 3 453                 | 26.0%                                  | 4 463                 | 33.7%   | 2 654                 | 29.1%   | 30.                            |
| Community and Public Safety                 | 31 104                | 1 727                 | 5.6%                                   | 2 453                 | 7.9%                                   | 4 180                 | 13.4%   | 5 697                 | 28.1%   | (56.9                          |
| Community & Social Services                 | 6 293                 | 1 396                 | 22.2%                                  | 168                   | 2.7%                                   | 1 564                 | 24.8%   | 3 754                 | 48.9%   | (95.5                          |
| Sport And Recreation                        | 8 873                 | 154                   | 1.7%                                   | 1 918                 | 21.6%                                  | 2 072                 | 23.4%   | 1 340                 | 19.5%   | 43.                            |
| Public Safety                               | 15 438                | 177                   | 1.1%                                   | 367                   | 2.4%                                   | 544                   | 3.5%  | 604                   | 19.4%   | (39.3                          |
| Housing                                     | 500                   | -                     | -                                      | -                     | -                                      | -                     | -   | 0                     | -   | (100.0                         |
| Health                                      | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   |                                |
| Economic and Environmental Services         | 53 468                | 6 663                 | 12.5%                                  | 28 584                | 53.5%                                  | 35 247                | 65.9%   | 33 209                | 60.7%   | (13.9                          |
| Planning and Development                    | 1 158                 | 30                    | 2.5%                                   | 129                   | 11.1%                                  | 158                   | 13.7%   | 42                    | 16.7%   | 204.                           |
| Road Transport                              | 52 310                | 6 633                 | 12.7%                                  | 28 455                | 54.4%                                  | 35 089                | 67.1%   | 33 167                | 61.1%   | (14.2                          |
| Environmental Protection                    | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   |                                |
| Trading Services                            | 137 331               | 12 557                | 9.1%                                   | 13 126                | 9.6%                                   | 25 683                | 18.7%   | 12 077                | 25.8%   | 8.1                            |
| Electricity                                 | 56 936                | 1 600                 | 2.8%                                   | 4 772                 | 8.4%                                   | 6 372                 | 11.2%   | 3 523                 | 17.3%   | 35.                            |
| Water                                       | 33 377                | 5 253                 | 15.7%                                  | 3 416                 | 10.2%                                  | 8 669                 | 26.0%   | 3 368                 | 30.5%   | 1                              |
| Waste Water Management                      | 32 078                | 5 703                 | 17.8%                                  | 3 787                 | 11.8%                                  | 9 490                 | 29.6%   | 3 047                 | 35.5%   | 24                             |
| Waste Management                            | 14 941                | 0                     | -                                      | 1 151                 | 7.7%                                   | 1 151                 | 7.7%  | 2 140                 | 53.6%   | (46.                           |
| Other                                       | -                     | -                     | -                                      | -                     | -                                      |                       | -   | -                     | -   | l                              |

|  |                        |                       |  | 2015/16               |  |                       |                                      | 201                   | 4/15                                 |                                  |
|--|------------------------|-----------------------|--|-----------------------|--|-----------------------|--------------------------------------|-----------------------|--------------------------------------|----------------------------------|
|  | Budget                 | First 0               | Quarter                                | Second                | Quarter                                | Year t                | o Date                               | Second                | Quarter                              |                                  |
|  | Main<br>appropriation  | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | 2nd Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main | Q2 of 2014/15 t<br>Q2 of 2015/16 |
| R thousands  |                        |                       |  |                       |  |                       | appropriation                        |                       | appropriation                        |                                  |
| Cash Flow from Operating Activities  |                        |                       |  |                       |  |                       |                                      |                       |                                      |                                  |
| Receipts   | 1 425 101              | 407 206               | 28.6%                                  | 590 964               | 41.5%                                  | 998 170               | 70.0%                                | 372 081               | 52.8%                                | 58.8%                            |
| Property rates, penalties and collection charges                                 | 301 306                | 76 716                | 25.5%                                  | 77 148                | 25.6%                                  | 153 863               | 51.1%                                | 70 451                | 51.4%                                | 9.5%                             |
| Service charges  | 766 789                | 205 160               | 26.8%                                  | 185 728               | 24.2%                                  | 390 888               | 51.0%                                | 169 647               | 51.4%                                | 9.59                             |
| Other revenue  | 145 192                | 68 296                | 47.0%                                  | 251 053               | 172.9%                                 | 319 349               | 219.9%                               | 70 296                | 78.7%                                | 257.1%                           |
| Government - operating   | 126 295                | 50 745                | 40.2%                                  | 41 179                | 32.6%                                  | 91 923                | 72.8%                                | 35 655                | 42.8%                                | 15.59                            |
| Government - capital   | 62 170                 | 2 260                 | 3.6%                                   | 24 749                | 39.8%                                  | 27 009                | 43.4%                                | 18 775                | 49.1%                                | 31.89                            |
| Interest   | 23 349                 | 4 030                 | 17.3%                                  | 11 107                | 47.6%                                  | 15 138                | 64.8%                                | 7 256                 | 55.1%                                | 53.19                            |
| Dividends  | -                      | -                     | -                                      | -                     | -                                      | -                     | -                                    | -                     | -                                    | -                                |
| Payments   | (1 228 279)            | (397 544)             | 32.4%                                  | (440 258)             | 35.8%                                  | (837 803)             | 68.2%                                | (258 444)             | 57.2%                                | 70.39                            |
| Suppliers and employees  | (1 129 725)            | (380 405)             | 33.7%                                  | (421 270)             | 37.3%                                  | (801 675)             | 71.0%                                | (237 285)             | 58.9%                                | 77.59                            |
| Finance charges  | (30 890)               |                       |  | (116)                 | .4%                                    | (116)                 | .4%                                  | (5 036)               | 17.9%                                | (97.7%                           |
| Transfers and grants  Net Cash from/(used) Operating Activities                  | (67 663)<br>196 822    | (17 139)<br>9 662     | 25.3%<br>4.9%                          | (18 872)<br>150 706   | 27.9%<br><b>76.6%</b>                  | (36 012)<br>160 368   | 53.2%<br><b>81.5%</b>                | (16 122)<br>113 637   | 50.3%<br>38.3%                       | 17.19<br>32.69                   |
| , , , ,  | 190 022                | 9 002                 | 4.9%                                   | 150 706               | 70.0%                                  | 100 306               | 01.5%                                | 113 037               | 30.3%                                | 32.0%                            |
| Cash Flow from Investing Activities  |                        |                       |  |                       |  |                       |                                      |                       |                                      |                                  |
| Receipts   | (53 850)               | 72 000                | (133.7%)                               | (72 000)              | 133.7%                                 |                       | -                                    | (39 419)              | (42.3%)                              | 82.79                            |
| Proceeds on disposal of PPE  | 150                    | -                     | -                                      | -                     | -                                      | -                     | -                                    | 2 581                 | 1 720.4%                             | (100.0%                          |
| Decrease in non-current debtors  | -                      | -                     | -                                      | -                     | -                                      |                       | -                                    | -                     | -                                    | · ·                              |
| Decrease in other non-current receivables  |                        |                       |  | -                     |  | -                     | -                                    |                       |                                      | L                                |
| Decrease (increase) in non-current investments                                   | (54 000)               | 72 000                | (133.3%)                               | (72 000)              | 133.3%                                 |                       |                                      | (42 000)              | (41.0%)                              | 71.49                            |
| Payments   | (236 369)              | (22 691)              | 9.6%                                   | (47 735)              | 20.2%                                  | (70 426)              | 29.8%                                | (53 640)              | 39.6%                                | (11.0%                           |
| Capital assets   | (236 369)<br>(290 219) | (22 691)<br>49 309    | 9.6%                                   | (47 735)<br>(119 735) | 20.2%<br>41.3%                         | (70 426)<br>(70 426)  | 29.8%<br>24.3%                       | (53 640)<br>(93 059)  | 39.6%                                | (11.0%<br>28.7%                  |
| Net Cash from/(used) Investing Activities  | (290 219)              | 49 309                | (17.0%)                                | (119 /35)             | 41.3%                                  | (70 426)              | 24.3%                                | (93 059)              | (3.3%)                               | 28.17                            |
| Cash Flow from Financing Activities  |                        |                       |  |                       |  |                       |                                      |                       |                                      |                                  |
| Receipts   | 103 742                | 259                   | .2%                                    | (20 253)              | (19.5%)                                | (19 994)              | (19.3%)                              | 3 430                 | 4.4%                                 | (690.4%                          |
| Short term loans   | -                      | -                     | -                                      | -                     | -                                      | -                     | -                                    | -                     | -                                    | -                                |
| Borrowing long term/refinancing  | 97 976                 | -                     | -                                      | -                     | -                                      | -                     | -                                    | -                     | -                                    | -                                |
| Increase (decrease) in consumer deposits   | 5 766                  | 259                   | 4.5%                                   | (20 253)              | (351.3%)                               | (19 994)              | (346.8%)                             | 3 430                 | 72.1%                                | (690.4%                          |
| Payments   | (16 770)               | (2 411)               | 14.4%                                  | (4 524)               | 27.0%                                  | (6 935)               | 41.4%                                | (4 087)               | 37.6%                                | 10.79                            |
| Repayment of borrowing   | (16 770)               | (2 411)               | 14.4%                                  | (4 524)               | 27.0%                                  | (6 935)               | 41.4%                                | (4 087)               | 37.6%                                | 10.79                            |
| Net Cash from/(used) Financing Activities  | 86 972                 | (2 152)               | (2.5%)                                 | (24 777)              | (28.5%)                                | (26 929)              | (31.0%)                              | (657)                 | (3.7%)                               | 3 674.09                         |
| N. 1.1   | (6 425)                | 56 819                | (884.4%)                               | 6 193                 | (96.4%)                                | 63 013                | (980.8%)                             | 19 921                | (2 589.3%)                           | (68.9%                           |
| Net Increase/(Decrease) in cash held   | (0 423)                | 30 019                | (004.4%)                               | 0 193                 | (90.4%)                                | 03 013                | (900.070)                            | 19 921                | (2 309.370)                          | (00.970                          |
| Net increase/(Decrease) in cash held<br>Cash/cash equivalents at the year begin: | 78 600                 | 98 893                | 125.8%                                 | 155 712               | 198.1%                                 | 98 893                | 125.8%                               | 180 400               | 142.8%                               | (13.7%                           |

Part 4: Debtor Age Analysis

|   | 0 - 30  | Days   | 31 - 60 Days |          | 61 - 90 Days |         | Over 90 Days |          | Total  |        |        | ts Written Off to | Impairment -<br>Counci | Bad Debts ito<br>Policy |
|---|---------|--------|--------------|----------|--------------|---------|--------------|----------|--------|--------|--------|-------------------|------------------------|-------------------------|
| R thousands   | Amount  | %      | Amount       | %        | Amount       | %       | Amount       | %        | Amount | %      | Amount | %                 | Amount                 | %                       |
| Debtors Age Analysis By Income Source                                     |         |        |              |          |              |         |              |          |        |        |        |                   |                        |                         |
| Trade and Other Receivables from Exchange Transactions - Water            | 4 518   | 54.1%  | 689          | 8.3%     | 405          | 4.9%    | 2 734        | 32.8%    | 8 347  | 9.6%   | -      | -                 | -                      | -                       |
| Trade and Other Receivables from Exchange Transactions - Electricity      | 16 949  | 88.2%  | 792          | 4.1%     | 365          | 1.9%    | 1 119        | 5.8%     | 19 223 | 22.0%  | -      | -                 |                        |                         |
| Receivables from Non-exchange Transactions - Property Rates               | 14 520  | 52.4%  | 1 885        | 6.8%     | 1 280        | 4.6%    | 10 015       | 36.2%    | 27 701 | 31.7%  | -      | -                 |                        |                         |
| Receivables from Exchange Transactions - Waste Water Management           | 3 122   | 60.3%  | 405          | 7.8%     | 215          | 4.1%    | 1 440        | 27.8%    | 5 182  | 5.9%   | -      | -                 |                        | -                       |
| Receivables from Exchange Transactions - Waste Management                 | 3 169   | 60.5%  | 410          | 7.8%     | 213          | 4.1%    | 1 446        | 27.6%    | 5 237  | 6.0%   | -      | -                 |                        | -                       |
| Receivables from Exchange Transactions - Property Rental Debtors          | 232     | 9.3%   | 87           | 3.5%     | 132          | 5.3%    | 2 041        | 81.9%    | 2 493  | 2.9%   | -      | -                 | -                      | -                       |
| Interest on Arrear Debtor Accounts  | (4)     | (.2%)  | 158          | 7.6%     | 131          | 6.3%    | 1 798        | 86.3%    | 2 084  | 2.4%   | -      | -                 | -                      | -                       |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | -       | -      | -            | -        | -            | -       | -            | -        | -      | -      | -      | -                 | -                      | -                       |
| Other   | 393     | 2.3%   | 880          | 5.1%     | 1 091        | 6.4%    | 14 745       | 86.2%    | 17 110 | 19.6%  | -      | -                 | -                      | -                       |
| Total By Income Source  | 42 900  | 49.1%  | 5 307        | 6.1%     | 3 832        | 4.4%    | 35 338       | 40.4%    | 87 377 | 100.0% | -      | -                 | -                      | -                       |
| Debtors Age Analysis By Customer Group                                    |         |        |              |          |              |         |              |          |        |        |        |                   |                        |                         |
| Organs of State   | (4 674) | 571.2% | 928          | (113.5%) | 633          | (77.4%) | 2 293        | (280.3%) | (818)  | (.9%)  | -      | -                 | -                      | -                       |
| Commercial  | 20 435  | 59.8%  | 1 435        | 4.2%     | 1 137        | 3.3%    | 11 146       | 32.6%    | 34 153 | 39.1%  | -      | -                 |                        |                         |
| Households  | 25 803  | 56.2%  | 2 760        | 6.0%     | 1 725        | 3.8%    | 15 611       | 34.0%    | 45 899 | 52.5%  | -      | -                 |                        |                         |
| Other   | 1 336   | 16.4%  | 184          | 2.3%     | 337          | 4.1%    | 6 287        | 77.2%    | 8 144  | 9.3%   | -      | -                 | -                      | -                       |
| Total By Customer Group   | 42 900  | 49.1%  | 5 307        | 6.1%     | 3 832        | 4.4%    | 35 338       | 40.4%    | 87 377 | 100.0% | -      | -                 |                        | -                       |

Part 5: Creditor Age Analysis

|                         | 0 - 30  | 0 - 30 Days |        |   | 61 - 9 | 0 Days | Over 9 | 0 Days | Tota    | al     |
|-------------------------|---------|-------------|--------|---|--------|--------|--------|--------|---------|--------|
| R thousands             | Amount  | %           | Amount | % | Amount | %      | Amount | %      | Amount  | %      |
| Creditor Age Analysis   |         |             |        |   |        |        |        |        |         |        |
| Bulk Electricity        | 29 365  | 100.0%      | -      | - | -      | -      | -      | -      | 29 365  | 27.5%  |
| Bulk Water              | 92      | 100.0%      | -      | - | -      | -      | -      | -      | 92      | .1%    |
| PAYE deductions         | 4 701   | 100.0%      | -      | - | -      | -      | -      | -      | 4 701   | 4.49   |
| VAT (output less input) | 868     | 100.0%      | -      | - | -      | -      | -      | -      | 868     | .89    |
| Pensions / Retirement   | 4 992   | 100.0%      | -      | - | -      | -      | -      | -      | 4 992   | 4.79   |
| Loan repayments         | 8 792   | 100.0%      | -      | - | -      | -      | -      | -      | 8 792   | 8.29   |
| Trade Creditors         | 55 490  | 100.0%      | -      | - | -      | -      | -      | -      | 55 490  | 51.99  |
| Auditor-General         | 1 467   | 100.0%      | -      | - | -      | -      | -      | -      | 1 467   | 1.49   |
| Other                   | 1 079   | 100.0%      | -      | - | -      | -      | -      | -      | 1 079   | 1.09   |
| Total                   | 106 846 | 100.0%      | -      | - | -      | -      | -      | -      | 106 846 | 100.0% |

| Contact Details   |                      |              |
|-------------------|----------------------|--------------|
| Municipal Manager | Mr W D Fouche        | 013 249 7264 |
| Financial Manager | Ms Elmari Wassermann | 013 249 7106 |

Source Local Government Database

## MPUMALANGA: MBOMBELA (MP322) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2015

Part1: Operating Revenue and Expenditure

| , ,  |                       |                       |  | 2015/16               |  |                       |   | 201                   |   |                                  |
|--|-----------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|----------------------------------|
|  | Budget                | First (               | Quarter                                | Second                | Quarter                                | Year                  | to Date   | Second                |   |                                  |
| R thousands  | Main<br>appropriation | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | 2nd Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Q2 of 2014/15 t<br>Q2 of 2015/16 |
| Operating Revenue and Expenditure  |                       |                       |  |                       |  |                       |   |                       |   |                                  |
| Operating Revenue  | 2 157 452             | 585 680               | 27.1%                                  | 527 395               | 24.4%                                  | 1 113 075             | 51.6%   | 458 680               | 55.2%   | 15.09                            |
| Property rates   | 374 063               | 88 909                | 23.8%                                  | 91 243                | 24.4%                                  | 180 152               | 48.2%   | 82 356                | 52.2%   | 10.89                            |
|  | 374 003               | 00 707                | 23.070                                 | 71 243                | 24.470                                 | 100 132               | 40.270  | 02 330                | 32.270  | 10.0                             |
| Property rates - penalties and collection charges<br>Service charges - electricity revenue | 765 628               | 191 640               | 25.0%                                  | 181 768               | 23.7%                                  | 373 408               | 48.8%   | 155 325               | 48.4%   | 17.0                             |
| Service charges - electricity revenue Service charges - water revenue                      | 42 890                | 10 374                | 25.0%                                  | 9 605                 | 23.7%                                  | 19 979                | 46.6%   | 7 249                 | 48.4%   | 32.5                             |
| Service charges - water revenue<br>Service charges - sanitation revenue                    | 16 549                | 4 081                 | 24.2%                                  | 4 251                 | 22.4%                                  | 8 332                 | 50.3%   | 4 570                 | 49.8%   | (7.09                            |
| Service charges - samilation revenue Service charges - refuse revenue                      | 78 870                | 19 141                | 24.7%                                  | 19 273                | 25.7%                                  | 38 414                | 48.7%   | 18 042                | 49.3%<br>52.3%  | 6.8                              |
| Service charges - refuse revenue Service charges - other                                   | 70 070                | 17 141                | 24.370                                 | 17 2/3                | 24.470                                 | 30 414                | 40.770  | 10 042                | 32.370  | 0.0                              |
| Rental of facilities and equipment   | 28 061                | 1 746                 | 6.2%                                   | 3 483                 | 12.4%                                  | 5 229                 | 18.6%   | 2 415                 | 27.1%   | 44.2                             |
| Interest earned - external investments   | 9 475                 | 2 390                 | 25.2%                                  | (690)                 | (7.3%)                                 | 1 701                 | 18.0%   | 2 222                 | 55.8%   | (131.09                          |
| Interest earned - external investments Interest earned - outstanding debtors               | 8 447                 | 1 934                 | 22.9%                                  | 2 298                 | (7.3%)                                 | 4 232                 | 50.1%   | 4 591                 | 27.7%   | (49.99                           |
| Dividends received   | 0 447                 | 1 734                 | 22.770                                 | 2 270                 | 21.270                                 | 4 232                 | 30.170  | 4 371                 | 21.170  | (47.7)                           |
| Fines  | 15 811                | 934                   | 5.9%                                   | 430                   | 2.7%                                   | 1 364                 | 8.6%  | 1 146                 | 49.5%   | (62.59                           |
| Licences and permits   | 2                     | 734                   | 3.7/0                                  | 430                   | 11.9%                                  | 1 304                 | 11.9%   | 0                     | 1.6%  | (25.09                           |
| Agency services  | 164 589               | 32 706                | 19.9%                                  | 31 759                | 19.3%                                  | 64 465                | 39.2%   | 30 912                | 53.2%   | 2.7                              |
| Transfers recognised - operational   | 574 714               | 215 532               | 37.5%                                  | 168 046               | 29.2%                                  | 383 579               | 66.7%   | 143 058               | 76.1%   |                                  |
| Other own revenue  | 73 964                | 14 633                | 19.8%                                  | 15 927                | 21.5%                                  | 30 560                | 41.3%   | 6 318                 | 36.6%   | 152.1                            |
| Gains on disposal of PPE   | 4 390                 | 1 659                 | 37.8%                                  | 13 121                |  | 1 659                 | 37.8%   | 475                   | 12.1%   | (100.09                          |
| Operating Expenditure  | 2 181 545             | 462 473               | 21.2%                                  | 568 387               | 26.1%                                  | 1 030 860             | 47.3%   | 643 919               | 54.3%   | (11.79                           |
| Employee related costs   | 546 092               | 128 352               | 23.5%                                  | 141 041               | 25.8%                                  | 269 394               | 49.3%   | 124 454               | 49.7%   | 13.3                             |
| Remuneration of councillors  | 29 411                | 6 943                 | 23.6%                                  | 6 963                 | 23.7%                                  | 13 906                | 47.3%   | 6 571                 | 47.1%   | 6.0                              |
| Debt impairment  | 74 574                | 15 975                | 21.4%                                  | 15 975                | 21.4%                                  | 31 950                | 42.8%   | 25 302                | 50.0%   | (36.99                           |
| Depreciation and asset impairment  | 191 056               | 51 743                | 27.1%                                  | 51 711                | 27.1%                                  | 103 455               | 54.1%   | 51 940                | 44.9%   | (.45                             |
| Finance charges  | 54 340                | 423                   | .8%                                    | 25 866                | 47.6%                                  | 26 288                | 48.4%   | 13 593                | 27.8%   | 90.3                             |
| Bulk purchases   | 527 570               | 129 221               | 24.5%                                  | 92 366                | 17.5%                                  | 221 587               | 42.0%   | 190 043               | 61.7%   | (51.49                           |
| Other Materials  | 49 561                | 8 894                 | 17.9%                                  | 11 682                | 23.6%                                  | 20 576                | 41.5%   | 14 391                | 57.5%   | (18.89                           |
| Contracted services  | 334 054               | 48 432                | 14.5%                                  | 119 609               | 35.8%                                  | 168 041               | 50.3%   | 93 546                | 59.2%   | 27.9                             |
| Transfers and grants   | 150 239               | 32 180                | 21.4%                                  | 52 467                | 34.9%                                  | 84 647                | 56.3%   | 48 397                | 49.9%   | 8.4                              |
| Other expenditure  | 224 647               | 40 309                | 17.9%                                  | 50 708                | 22.6%                                  | 91 017                | 40.5%   | 75 682                | 68.4%   | (33.09                           |
| Loss on disposal of PPE  | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Surplus/(Deficit)  | (24 093)              | 123 206               |  | (40 992)              |  | 82 214                |   | (185 239)             |   |                                  |
| Transfers recognised - capital   | 406 592               | 101 098               | 24.9%                                  | 56 393                | 13.9%                                  | 157 491               | 38.7%   | 105 012               | 25.4%   | (46.39                           |
| Contributions recognised - capital   | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Contributed assets   | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Surplus/(Deficit) after capital transfers and contributions                                | 382 499               | 224 305               |  | 15 401                |  | 239 705               |   | (80 227)              |   |                                  |
| Taxation   | -                     | -                     | -                                      |                       | -                                      |                       |   | -                     | -   | -                                |
| Surplus/(Deficit) after taxation   | 382 499               | 224 305               |  | 15 401                |  | 239 705               |   | (80 227)              |   |                                  |
| Attributable to minorities   | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Surplus/(Deficit) attributable to municipality   | 382 499               | 224 305               |  | 15 401                |  | 239 705               |   | (80 227)              |   |                                  |
| Share of surplus/ (deficit) of associate   | -                     | -                     | -                                      |                       | -                                      |                       |   | -                     | -   | -                                |
| Surplus/(Deficit) for the year   | 382 499               | 224 305               |  | 15 401                |  | 239 705               |   | (80 227)              |   |                                  |

|   |                       |                       |  | 2015/16               |  | -                     | -   | 201                   | 4/15  |                                |
|---|-----------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|--------------------------------|
|   | Budget                | First 0               | Quarter                                | Second                | Quarter                                | Year t                | o Date  | Second                | Quarter   |                                |
| R thousands                                 | Main<br>appropriation | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | 2nd Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Q2 of 2014/15<br>Q2 of 2015/16 |
| Capital Revenue and Expenditure             |                       |                       |  |                       |  |                       |   |                       |   |                                |
| Source of Finance                           | 582 416               | 112 464               | 40.00/                                 | 146 103               | 05.404                                 | 258 567               | 44.40   | 146 502               | 24.00/  | / 00                           |
|   |                       |                       | 19.3%                                  |                       | 25.1%                                  |                       | 44.4%   |                       | 34.2%   | (.39                           |
| National Government                         | 406 592               | 63 920                | 15.7%                                  | 107 470               | 26.4%                                  | 171 390               | 42.2%   | 111 682               | 33.1%   | (3.89                          |
| Provincial Government                       | 30 000                | 17 365                | 57.9%                                  | (1 666)               | (5.6%)                                 | 15 699                | 52.3%   | -                     | -   | (100.09                        |
| District Municipality                       |                       | -                     |  |                       | -                                      |                       | -   | -                     | -   | -                              |
| Other transfers and grants                  |                       | -                     |  |                       | -                                      |                       | -   | -                     | -   |                                |
| Transfers recognised - capital              | 436 592               | 81 284                | 18.6%                                  | 105 804               | 24.2%                                  | 187 088               | 42.9%   | 111 682               | 33.1%   | (5.39                          |
| Borrowing                                   | 35 280                | 24 497                | 69.4%                                  | 5 932                 | 16.8%                                  | 30 429                | 86.2%   | 16 713                | 43.4%   | (64.59                         |
| Internally generated funds                  | 107 486               | 6 683                 | 6.2%                                   | 34 367                | 32.0%                                  | 41 050                | 38.2%   | 17 049                | 35.7%   | 101.6                          |
| Public contributions and donations          | 3 058                 | -                     | -                                      | -                     | -                                      | -                     | -   | 1 058                 | 33.6%   | (100.09                        |
| Capital Expenditure Standard Classification | 582 416               | 112 464               | 19.3%                                  | 146 103               | 25.1%                                  | 258 567               | 44.4%   | 146 502               | 34.2%   | (.39                           |
| Governance and Administration               | 23 167                | 21 653                | 93.5%                                  | 18 102                | 78.1%                                  | 39 756                | 171.6%  | 24 024                | 98.9%   | (24.69                         |
| Executive & Council                         | 8 328                 | -                     | -                                      | 1 726                 | 20.7%                                  | 1 726                 | 20.7%   | 1 054                 | 25.4%   | 63.8                           |
| Budget & Treasury Office                    | 6 939                 | 485                   | 7.0%                                   | 2 190                 | 31.6%                                  | 2 674                 | 38.5%   | 4 152                 | 33.3%   | (47.3                          |
| Corporate Services                          | 7 900                 | 21 169                | 268.0%                                 | 14 187                | 179.6%                                 | 35 355                | 447.5%  | 18 818                | 300.3%  | (24.6)                         |
| Community and Public Safety                 | 41 543                | 3 717                 | 8.9%                                   | 10 104                | 24.3%                                  | 13 821                | 33.3%   | 9 024                 | 24.9%   | 12.0                           |
| Community & Social Services                 | 15 919                | 291                   | 1.8%                                   | 4 911                 | 30.9%                                  | 5 202                 | 32.7%   | 2 721                 | 8.0%  | 80.5                           |
| Sport And Recreation                        | 15 525                | 340                   | 2.2%                                   | 617                   | 4.0%                                   | 957                   | 6.2%  | 229                   | 12.9%   | 169.0                          |
| Public Safety                               | 10 100                | 3 086                 | 30.6%                                  | 4 576                 | 45.3%                                  | 7 662                 | 75.9%   | 2 419                 | -   | 89.2                           |
| Housing                                     | -                     | -                     | -                                      |                       | -                                      |                       | -   | 3 655                 | -   | (100.0                         |
| Health                                      | -                     | -                     | -                                      |                       | -                                      |                       | -   | -                     | -   | -                              |
| Economic and Environmental Services         | 201 482               | 28 230                | 14.0%                                  | 67 896                | 33.7%                                  | 96 127                | 47.7%   | 76 177                | 38.9%   | (10.99                         |
| Planning and Development                    | 27 140                | 307                   | 1.1%                                   | 2 367                 | 8.7%                                   | 2 674                 | 9.9%  | 2 403                 | 6.9%  | (1.59                          |
| Road Transport                              | 174 342               | 27 923                | 16.0%                                  | 65 529                | 37.6%                                  | 93 453                | 53.6%   | 73 774                | 44.7%   | (11.29                         |
| Environmental Protection                    | -                     | -                     | -                                      |                       | -                                      |                       | -   | -                     | -   | -                              |
| Trading Services                            | 316 223               | 58 789                | 18.6%                                  | 50 001                | 15.8%                                  | 108 790               | 34.4%   | 37 151                | 21.0%   | 34.6                           |
| Electricity                                 | 31 823                | 11 307                | 35.5%                                  | 6 723                 | 21.1%                                  | 18 030                | 56.7%   | 8 904                 | 21.6%   | (24.5)                         |
| Water                                       | 238 277               | 46 527                | 19.5%                                  | 35 229                | 14.8%                                  | 81 756                | 34.3%   | 27 044                | 28.2%   | 30.3                           |
| Waste Water Management                      | 34 223                | 955                   | 2.8%                                   | 6 913                 | 20.2%                                  | 7 868                 | 23.0%   | 1 203                 | 6.6%  | 474.6                          |
| Waste Management                            | 11 900                | -                     | -                                      | 1 136                 | 9.5%                                   | 1 136                 | 9.5%  | -                     | -   | (100.0                         |
| Other                                       | 1                     | 74                    |  |                       |  | 74                    | l .   | 126                   |   | (100.0                         |

| R thousands  R thousands  Receipts  2 574 860  712 949  2 27.7%  766 858  2 9.8%  1 479 807  5 7.5%  494 881  5 1.3%  5 5.0°  Properly rates, penallies and collection charges  3 46.48  3 297 616  3 894 628  3 949 222  2 814  2 596  3 1 40 983  4 1498  1 195 45  5 40 48 81  5 1.3%  5 5.0°  1 195 46  5 298 86  6 6 6 6 5 193 48  1 195 46  5 298 86  6 6 6 6 5 193 48  1 195 46  6 6 6 6 5 193 48  1 195 46  6 6 6 6 5 193 48  1 195 46  6 6 6 6 5 193 48  1 195 46  6 6 6 6 5 193 48  1 195 46  6 6 6 6 5 193 48  1 195 46  6 6 6 6 5 193 48  1 195 46  6 6 6 6 5 193 48  1 195 46  6 6 6 6 5 193 48  1 195 46  6 6 6 6 5 193 48  1 195 46  6 6 6 6 5 193 48  1 195 46  6 6 6 6 5 193 48  1 195 46  6 6 6 6 5 193 48  1 195 46  6 6 6 6 5 193 48  1 195 56  6 6 6 6 6 5 193 48  1 195 56  6 6 6 6 6 5 193 48  1 195 56  6 6 6 6 6 5 193 48  1 195 56  6 6 6 6 6 5 193 48  1 195 56  6 6 6 6 6 5 193 48  1 195 56  6 6 6 6 6 5 193 48  1 195 56  6 6 6 6 6 5 193 48  1 195 56  6 6 6 6 6 5 193 48  1 195 56  6 6 6 6 6 5 193 48  1 195 56  6 6 6 6 6 5 193 48  1 195 56  6 6 6 6 6 5 193 48  1 195 56  6 6 6 6 6 5 193 48  1 195 56  6 6 6 6 6 5 193 48  1 195 56  6 6 6 6 6 5 193 48  1 195 56  6 6 6 6 6 5 193 48  1 195 56  6 7 6 8 8  7 195 56  7 195 56  7 195 56  7 195 57  7 195 57  8 195 56  7 195 57  8 195 56  7 195 57  8 195 56  7 195 57  8 195 56  7 195 56  7 195 57  8 195 56  7 195 56  7 195 57  8 195 56  7 195 56  7 195 57  8 195 56  7 195 56  7 195 57  8 195 56  7 195 56  7 195 57  8 195 56  7 195 57  8 195 56  7 195 56  7 195 57  8 195 56  7 195 56  7 195 56  7 195 57  8 195 56  7 195 56  7 195 57  8 195 56  7 195 56  7 195 56  7 195 57  8 195 56  7 195 56  7 195 57  8 195 56  7 195 56  7 195 57  8 195 56  7 195 56  7 195 57  8 195 56  7 195 57  8 195 56  7 195 56  8 11 195 57  8 195 56  8 11 195 57  8 195 57  |  |             |           |         | 2015/16   |        |             |                             | 201       |                             |                                  |
|--|--|-------------|-----------|---------|-----------|--------|-------------|-----------------------------|-----------|-----------------------------|----------------------------------|
| R Housands   |  |             |           |         |           |        |             |                             | Second    |                             |                                  |
| Cash Flow from Operating Activities   2 574 860   712 949   27.7%   766 858   29.8%   1 479 807   57.5%   494 881   51.3%   55.0%      |  |             |           | Main    |           | Main   |             | Expenditure as<br>% of main |           | Expenditure as<br>% of main | Q2 of 2014/15 t<br>Q2 of 2015/16 |
| Receipts 2574 860 712 949 27.7% 766 858 29.8% 1 479 807 57.5% 494 881 51.3% 55.0° Properly rates, penalties and collection charges 354 648 297 616 83.9% 388 439 110.5% 686 054 193.4% 26 345 165.4% 331.1% 10.5% 686 054 193.4% 26 345 16.246 5.2% 331.0% 10.5% 686 054 193.4% 26 345 16.246 5.2% 331.0% 10.5% 686 054 193.4% 26 345 16.246 5.2% 331.0% 10.5% 10.5% 10.5% 10.5% 10.246 10.246 10.25% 10.2 |  |             |           |         |           |        |             | арргорпалоп                 |           | арргорпалоп                 |                                  |
| Properly rates, penallies and collection charges 354 648 297 616 83.9% 388.439 109.5% 686.054 193.4% 296.345 16.5.4% 31.11   |  |             |           |         |           |        |             |                             |           |                             |                                  |
| Service changes  | Receipts   | 2 574 860   | 712 949   | 27.7%   | 766 858   | 29.8%  | 1 479 807   | 57.5%                       | 494 881   | 51.3%                       | 55.0%                            |
| Other revenue  | Property rates, penalties and collection charges | 354 648     | 297 616   | 83.9%   |           | 109.5% | 686 054     | 193.4%                      | 296 345   | 165.4%                      | 31.19                            |
| Government - operating Government - operating Government - operating Government - capital interest 17 92 26 167 9% 12 328 31 9% 182 289 35.8% 30 552 66.8% 17 562 29.7% 938.0   Interest 17 922 167 9% 105 6% 272 1.5% 41 5.5% 155.0   Diddicates  | Service charges                                  | 949 232     | 23 814    | 2.5%    | 21 629    | 2.3%   | 45 444      | 4.8%                        | 16 246    | 5.2%                        | 33.19                            |
| Government - capital Interest 159 804 158 263 13 10% 182 289 5.5 8% 340 552 6.6 8% 17 562 29.7 % 938.0 Interest 17 972 1679 80.0 105 6.6 60 277 1.5 60 41 5.5 0.0 105 1.5 0.0 1.5 0.0  | Other revenue                                    | 271 752     | 40 563    | 14.9%   | 32 560    | 12.0%  | 73 123      | 26.9%                       | 37 318    | 43.3%                       | (12.7%                           |
| Interest   17 922   167   9%   105   5%   272   1.5%   41   5%   155.0   Dividends                 Payments   (1 901 773)   (726 439)   38.2%   (559 494)   29.4%   (1 285 933)   67.6%   (382 804)   68.0%   46.2   Supplies and employees   (1711 535)   (724 111)   42.3%   (164 035)   31.9%   (1271 446)   74.3%   (666 529)   75.4%   49.6   Finance charges   (40 199)   (423)   1.1%   (10 426)   25.9%   (10 849)   2.0%   (10 197)   27.3%   23.3   Transfers and grants   (150 039)   (1300)   (1300)   9%   (233)   1.6%   (36.39)   2.4%   (5.678)   5.1%   (5.678)   5.1%   (5.678)   Finance charges   (10 409)   (1300)   (1300)   9%   (233)   1.6%   (3.639)   2.4%   (5.678)   5.1%   (5.678)   5.1%   (5.678)   Finance charges   (13 491)   (2.0%)   (2.0%)   (2.07364)   (30.8%   193 873)   28.8%   112 077   5.5%   (5.89 8.9 8.9 8.9 8.9 8.9 8.9 8.9 8.9 8.9  | Government - operating                           | 471 502     | 192 526   | 40.8%   | 141 835   | 30.1%  | 334 361     | 70.9%                       | 127 368   | 70.8%                       | 11.49                            |
| Dilidents   1  | Government - capital                             | 509 804     | 158 263   | 31.0%   | 182 289   | 35.8%  | 340 552     | 66.8%                       | 17 562    | 29.7%                       | 938.09                           |
| Payments   | Interest   | 17 922      | 167       | .9%     | 105       | .6%    | 272         | 1.5%                        | 41        | .5%                         | 155.09                           |
| Suppliers and employees  | Dividends  | -           | -         | -       | -         | -      | -           | -                           | -         | -                           | -                                |
| Finance charges (40 199) (422) 1.1% (10 426) 2.5 % (10 849) 27 0% (10 197) 27.2% 2.2   Transfers and grants (15 0.039) (13 0.09) 9% (2 3.33) 1.6% (3 6.09) 2.4% (5 6.78) 5.1% (5.89)   Net Cash From (fused) Operating Activities    Receipts 4 390 1727 39 3% 171 3.9% 1898 43.2% 22 6.35 94.4% (99.25)   Decrease in non-current ceitablets  | Payments   |             | (726 439) |         | (559 494) | 29.4%  | (1 285 933) | 67.6%                       | (382 804) | 68.0%                       | 46.29                            |
| Transfers and grants (150.039) (1.306) 9% (2.33) 1.6% (3.639) 2.4% (5.678) 5.1% (5.89 Net Cash From/(used) Operating Activities  Receipts 4390 1727 39.3% 171 3.9% 1898 43.2% 22.635 94.4% (99.25 1.20 1.20 1.20 1.20 1.20 1.20 1.20 1.20  | Suppliers and employees                          | (1 711 535) |           |         |           | 31.9%  | (1 271 446) |                             | (366 929) | 75.4%                       |                                  |
| Net Cash from/(used) Operating Activities  Receipts  4 390 1727 39.3% 171 3.9% 1888 43.2% 22.635 94.4% (99.22) Proceeds on disposal of PPE 4 390 1727 39.3% 171 3.9% 1888 43.2% 22.635 94.4% (99.22) Decrease in non-current celebables Decreases (increase) in non-current investments Decreases (increase) in non-current investments Decreases (increase) in non-current investments (582.416) (96.63) 16.6% (771.172) 29.4% (267.835) 46.0% (141.506) 33.9% 21.0  Capital assats (582.416) (96.643) 16.6% (771.172) 29.4% (267.835) 46.0% (141.506) 33.9% 21.0  Net Cash From/(used) Investing Activities Receipts 44.490 18.878 42.4% 18.597 41.8% 37.474 84.2% 27.794 28.2% (14.7% 10.788 10.794 11.8% 37.474 84.2% 27.794 28.2% (14.7% 10.788 10.794 10.79 |  |             |           |         |           |        |             |                             |           |                             | 2.39                             |
| Cash Flow from Investing Activities  Receipts  4 390  1 727  39.3%  171  3.9%  1 898  4 3.2%  2 2 635  9 4.4%  (99.2°)  Decrease in other one-current debtors  Decreases in one-current receivables  Decreases in one-current  |  |             |           |         |           |        |             |                             |           |                             | (58.9%                           |
| Receipts 4 990 1 1777 39 3% 171 3.9% 1 898 4 2.2% 2 6.55 94.4% (99.2°) Proceeds on disposal of PPE 4 390 1 1777 39 3% 171 3.9% 1 898 4 3.2% 2 6.55 94.5% (99.2°) Decrease in non-current receivables Decrease in n | Net Cash from/(used) Operating Activities        | 673 088     | (13 491)  | (2.0%)  | 207 364   | 30.8%  | 193 873     | 28.8%                       | 112 077   | 5.0%                        | 85.09                            |
| Proceeds on disposal of PPE  | Cash Flow from Investing Activities              |             |           |         |           |        |             |                             |           |                             |                                  |
| Proceeds on disposal of PPE  | Receipts   | 4 390       | 1 727     | 39.3%   | 171       | 3.9%   | 1 898       | 43.2%                       | 22 635    | 94.4%                       | (99.2%                           |
| Decrease in other non-current receivables Decreases (processe) in non-current receivables Decreases (processe) in non-current receivables (S82 416) (96 663) 16.6% (171 172) 29.4% (267 835) 46.0% (141 506) 33.9% 21.0 Capital assets (S82 416) (96 663) 16.6% (171 172) 29.4% (267 835) 46.0% (141 506) 33.9% 21.0 Recl Cash From/(used) Investing Activities (S78 026) (94 936) 16.4% (171 100) 29.6% (265 937) 46.0% (118 871) 21.9%  Receipts Receipts 44 490 18 878 42.4% 18 597 41.8% 37 474 84.2% 21 794 28.2% (14.7%) Short term lears (18 6000 (16 17) 8.7% (78 22) 42.1% (94 40) 50.7% (59 12) 43.3% 32.3 Repsyment of borrowing (18 6000 (16 17) 8.7% (78 22) 42.1% (94 40) 50.7% (59 12) 43.3% 32.3 Repsyment of borrowing (18 6000 (16 17) 8.7% (78 22) 42.1% (94 40) 50.7% (59 12) 43.3% 32.3 Repsyment of borrowing (18 6000 (16 17) 8.7% (78 22) 42.1% (94 40) 50.7% (59 12) 43.3% 32.3 Repsyment of borrowing (18 6000 (16 17) 8.7% (78 22) 42.1% (94 40) 50.7% (59 12) 43.3% 32.3 Repsyment of borrowing (18 6000 (16 17) 8.7% (78 22) 42.1% (94 40) 50.7% (59 12) 43.3% 32.3 Repsyment of borrowing (18 6000 (16 17) 8.7% (78 22) 42.1% (94 40) 50.7% (59 12) 43.3% 32.3 Repsyment of borrowing (18 6000 (16 17) 8.7% (78 22) 42.1% (94 40) 50.7% (59 12) 43.3% 32.3 Repsyment of borrowing (18 6000 (16 17) 8.7% (78 22) 42.1% (94 40) 50.7% (59 12) 43.3% 32.3 Repsyment of borrowing (18 6000 (16 17) 8.7% (78 22) 42.1% (94 40) 50.7% (59 12) 43.3% 32.3 Repsyment of borrowing (18 6000 (16 17) 8.7% (78 22) 42.1% (94 40) 50.7% (59 12) 43.3% 32.3 Repsyment of borrowing (18 6000 (16 17) 8.7% (78 22) 42.1% (94 40) 50.7% (59 12) 43.3% 32.3 Repsyment of borrowing (18 6000 (16 17) 8.7% (78 22) 42.1% (94 40) 50.7% (59 12) 43.3% 32.3 Repsyment of borrowing (18 6000 (16 17) 8.7% (78 22) 42.1% (94 40) 50.7% (59 12) 43.3% 32.3 Repsyment of borrowing (18 6000 (16 17) 8.7% (78 22) 42.1% (94 40) 50.7% (59 12) 43.3% 32.3 Repsyment of borrowing (18 6000 (16 17) 8.7% (78 22) 42.1% (94 40) 50.7% (59 12) 43.3% 32.3 R | Proceeds on disposal of PPE                      | 4 390       | 1 727     | 39.3%   | 171       | 3.9%   | 1 898       | 43.2%                       | 22 635    | -                           | (99.2%                           |
| Decrease (increase) in non-current investments (582 416) (96 663) 16.6% (171172) 29.4% (267 835) 46.0% (141 506) 33.9% 21.0 (261 816) (96 663) 16.6% (171172) 29.4% (267 835) 46.0% (141 506) 33.9% 21.0 (141 506) 33.9% 21.0 (141 506) 33.9% 21.0 (141 506) 33.9% 21.0 (141 506) 33.9% 21.0 (141 506) 33.9% 21.0 (141 506) 33.9% 21.0 (141 506) 33.9% 21.0 (141 506) 33.9% 21.0 (141 506) 33.9% 21.0 (141 506) 33.9% 21.0 (141 506) 33.9% 21.0 (141 506) 33.9% 21.0 (141 506) 33.9% 21.0 (141 506) 33.9% 21.0 (141 506) 33.9% 21.0 (141 506) 33.9% 21.0 (141 506) 33.9% 21.0 (141 506) 33.9%  | Decrease in non-current debtors                  |             | -         | -       | -         | -      | -           | -                           | -         | -                           | -                                |
| Payments   (\$82 416)   (96 663)   16 6%   (171 172)   29 4%   (267 835)   46.0%   (141 506)   33.9%   21.0  | Decrease in other non-current receivables        | -           | -         | -       | -         | -      | -           | -                           | -         | -                           | -                                |
| Capilal assets (582 416) (96 663) 16.6% (171 172) 29.4% (267 835) 46.0% (141 506) 33.9% 21.0 Net Cash From/(used) Investing Activities (578 026) (94 936) 16.4% (171 107) 29.6% (265 937) 46.0% (118 871) 21.9% 43.9 Cash Flow from Financing Activities  Receipts 44.490 18.878 42.4% 18.597 41.8% 37 474 84.2% 21.794 28.2% (14.7% 16.798) 18.878 42.4% 18.597 41.8% 37 474 84.2% 21.794 28.2% (14.7% 16.7988) 18.978 42.9% 18.979 41.8% 37 474 84.2% 21.794 28.2% (14.7% 16.7988) 18.978 42.9% 18.979 41.8% 37 474 84.2% 21.794 28.2% (14.7% 16.7988) 18.979 41.8% 37 474 84.2% 21.794 28.2% (14.7% 16.7988) 18.979 41.8% 37 474 84.2% 21.794 28.2% (14.7% 16.7989) 18.978 42.9% 18.979 42.9% (19.79% 16.79% 16.79% 16.79% 19.79%  | Decrease (increase) in non-current investments   |             | -         | -       | -         | -      | -           | -                           | -         | -                           | -                                |
| Net Cash From/(used) Investing Activities (578 026) (94 936) 16.4% (171 001) 29.5% (265 937) 46.0% (118 871) 21.9% 43.9% Cash From/(used) Investing Activities Receipts 44 490 18 878 42.4% 18 597 41.8% 37 474 84.2% 21.794 28.2% (14.75  | Payments   | (582 416)   | (96 663)  | 16.6%   |           | 29.4%  | (267 835)   | 46.0%                       | (141 506) | 33.9%                       | 21.09                            |
| Cash Flow from Financing Activities  Receipts  |  |             |           |         |           |        |             |                             |           |                             | 21.09                            |
| Receipts   44 490   18 878   42.4%   18 597   41.8%   37 474   84.2%   21 794   28.2%   (14.7%   18 597   18    | Net Cash from/(used) Investing Activities        | (578 026)   | (94 936)  | 16.4%   | (171 001) | 29.6%  | (265 937)   | 46.0%                       | (118 871) | 21.9%                       | 43.99                            |
| Receipts   44 490   18 878   42.4%   18 597   41.8%   37 474   84.2%   21 794   28.2%   (14.7%   18 597   18    | Cash Flow from Financing Activities              |             |           |         |           |        |             |                             |           |                             |                                  |
| Short tem bases   1.5    |  | 44 490      | 18 878    | 42.4%   | 18 597    | 41.8%  | 37 474      | 84.2%                       | 21 794    | 28.2%                       | (14.7%                           |
| Increase (decrease) in consumer deposits   (18 600)  |  |             |           | -       |           |        |             |                             |           |                             |                                  |
| Payments (18 600) (1 617) 8.7% (7 822) 42.1% (9 440) 50.7% (5 912) 43.3% 32.3 (18 600) (1 617) 8.7% (7 822) 42.1% (9 440) 50.7% (5 912) 43.3% 32.3 (18 600) (1 617) 8.7% (7 822) 42.1% (9 440) 50.7% (5 912) 43.3% 32.3 (18 61 62 61 61 61 61 61 61 61 61 61 61 61 61 61   | Borrowing long term/refinancing                  | 44 490      | 18 878    | 42.4%   | 18 597    | 41.8%  | 37 474      | 84.2%                       | 21 794    | 28.2%                       | (14.7%                           |
| Repayment of borrowing   (18.600)   (1.617)   8.7%   (7.822)   4.21%   (9.440)   5.07%   (5.912)   4.3.3%   32.3     Net Cash from/(used) Financing Activities   22.5889   17.261   66.7%   10.774   41.6%   28.035   108.3%   15.882   24.1%   (32.2%   24.   | Increase (decrease) in consumer deposits         |             | -         | -       | -         | -      | -           | -                           | -         | -                           |                                  |
| Net Cash from/(used) Financing Activities 25 889 17 261 66.7% 10 774 41.6% 28 035 108.3% 15 882 24.1% (32.2%) Net Increase/(Decrease) in cash held 120 951 (91 166) (75.4%) 47 137 39.0% (44 029) (36.4%) 9 087 (27.7%) 418.7% Cash cash equivalents at the year begin: 153 786 94 844 61.7% 3 678 2.4% 94 844 61.7% 34 087 80.6% (89.2%)  | Payments   | (18 600)    | (1 617)   | 8.7%    | (7 822)   | 42.1%  | (9 440)     | 50.7%                       | (5 912)   | 43.3%                       | 32.39                            |
| Net Increase/(Decrease) in cash held 120 951 (91 166) (75.4%) 47 137 39.0% (44 029) (36.4%) 9.087 (27.7%) 418.7*<br>Cashicash equivalents at the year begin: 153 786 94 844 61.7% 3 678 2.4% 94 844 61.7% 34 087 80.6% (89.2°  |  |             |           |         |           |        |             |                             |           |                             | 32.39                            |
| Cashicash equivalents at the year begin: 153 786 94 844 61.7% 3 678 2.4% 94 844 61.7% 34 087 80.6% (89.2°  | Net Cash from/(used) Financing Activities        | 25 889      | 17 261    | 66.7%   | 10 774    | 41.6%  | 28 035      | 108.3%                      | 15 882    | 24.1%                       | (32.2%                           |
|  | Net Increase/(Decrease) in cash held             | 120 951     | (91 166)  | (75.4%) | 47 137    | 39.0%  | (44 029)    | (36.4%)                     | 9 087     | (27.7%)                     | 418.79                           |
|  | Cash/cash equivalents at the year begin:         | 153 786     | 94 844    | 61.7%   | 3 678     | 2.4%   | 94 844      | 61.7%                       | 34 087    | 80.6%                       | (89.2%                           |
|  | Cash/cash equivalents at the year end:           | 274 737     | 3 678     | 1.3%    | 50 815    | 18.5%  | 50 815      | 18.5%                       | 43 174    | 13.9%                       | -                                |

Part 4: Debtor Age Analysis

|   | 0 - 30 | Days  | 31 - 60 Days |      | 61 - 90 Days |       | Over 90 Days |       | Total   |        | Actual Bad Deb<br>Deb | ts Written Off to<br>tors | Impairment -<br>Counci | Bad Debts ito<br>I Policy |
|---|--------|-------|--------------|------|--------------|-------|--------------|-------|---------|--------|-----------------------|---------------------------|------------------------|---------------------------|
| R thousands   | Amount | %     | Amount       | %    | Amount       | %     | Amount       | %     | Amount  | %      | Amount                | %                         | Amount                 | %                         |
| Debtors Age Analysis By Income Source                                     |        |       |              |      |              |       |              |       |         |        |                       |                           |                        |                           |
| Trade and Other Receivables from Exchange Transactions - Water            | 2 711  | 20.6% | 26           | .2%  | 1 619        | 12.3% | 8 796        | 66.9% | 13 152  | 5.6%   | -                     | -                         | -                      |                           |
| Trade and Other Receivables from Exchange Transactions - Electricity      | 47 064 | 59.3% | 140          | .2%  | 15 695       | 19.8% | 16 442       | 20.7% | 79 340  | 34.0%  | -                     | -                         | -                      |                           |
| Receivables from Non-exchange Transactions - Property Rates               | 21 335 | 24.7% | 128          | .1%  | 8 080        | 9.4%  | 56 679       | 65.7% | 86 223  | 37.0%  | -                     | -                         |                        |                           |
| Receivables from Exchange Transactions - Waste Water Management           | 1 143  | 19.4% | 9            | .1%  | 604          | 10.3% | 4 125        | 70.1% | 5 881   | 2.5%   | -                     | -                         |                        |                           |
| Receivables from Exchange Transactions - Waste Management                 | 4 988  | 22.7% | 57           | .3%  | 2 528        | 11.5% | 14 449       | 65.6% | 22 022  | 9.4%   | -                     | -                         |                        |                           |
| Receivables from Exchange Transactions - Property Rental Debtors          | 245    | 6.5%  | -            |      | 176          | 4.6%  | 3 368        | 88.9% | 3 788   | 1.6%   | -                     | -                         |                        |                           |
| Interest on Arrear Debtor Accounts  | 839    | 6.5%  | 5            |      | 729          | 5.7%  | 11 280       | 87.8% | 12 853  | 5.5%   | -                     | -                         |                        |                           |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | -      |       | -            |      | -            | -     |              | -     | -       |        | -                     | -                         |                        |                           |
| Other   | 779    | 7.9%  | 308          | 3.1% | 477          | 4.8%  | 8 329        | 84.2% | 9 893   | 4.2%   | -                     |                           | -                      |                           |
| Total By Income Source  | 79 104 | 33.9% | 672          | .3%  | 29 908       | 12.8% | 123 469      | 53.0% | 233 152 | 100.0% | -                     | -                         |                        |                           |
| Debtors Age Analysis By Customer Group                                    |        |       |              |      |              |       |              |       |         |        |                       |                           |                        |                           |
| Organs of State   | 7 546  | 13.0% | 70           | .1%  | 7 153        | 12.3% | 43 198       | 74.5% | 57 967  | 24.9%  | -                     | -                         |                        |                           |
| Commercial  | 27 214 | 73.1% | 32           | .1%  | 4 592        | 12.3% | 5 416        | 14.5% | 37 254  | 16.0%  | -                     | -                         |                        |                           |
| Households  | 43 390 | 32.1% | 562          | .4%  | 17 956       | 13.3% | 73 405       | 54.2% | 135 313 | 58.0%  | -                     | -                         | -                      |                           |
| Other   | 954    | 36.4% | 8            | .3%  | 208          | 7.9%  | 1 449        | 55.3% | 2 619   | 1.1%   | -                     | -                         | -                      |                           |
| Total By Customer Group   | 79 104 | 33.9% | 672          | .3%  | 29 908       | 12.8% | 123 469      | 53.0% | 233 152 | 100.0% |                       |                           |                        |                           |

Part 5: Creditor Age Analysis

|                         | 0 - 30 Days |        |        |       | 61 - 9 | 0 Days | Over 90 Days |       | Total   |        |
|-------------------------|-------------|--------|--------|-------|--------|--------|--------------|-------|---------|--------|
| R thousands             | Amount      | %      | Amount | %     | Amount | %      | Amount       | %     | Amount  | %      |
| Creditor Age Analysis   |             |        |        |       |        |        |              |       |         |        |
| Bulk Electricity        | 27 112      | 97.2%  | 774    | 2.8%  | -      | -      | -            | -     | 27 885  | 15.59  |
| Bulk Water              | 1 350       | 3.4%   | 3 255  | 8.2%  | 5 081  | 12.8%  | 29 964       | 75.6% | 39 651  | 22.19  |
| PAYE deductions         |             | -      | -      |       | -      | -      |              | -     |         |        |
| VAT (output less input) |             | -      | -      |       | -      | -      |              | -     |         |        |
| Pensions / Retirement   |             | -      | -      |       | -      | -      |              | -     |         |        |
| Loan repayments         |             | -      | -      |       | -      | -      |              | -     |         |        |
| Trade Creditors         | 4 797       | 35.3%  | 7 367  | 54.1% | 792    | 5.8%   | 652          | 4.8%  | 13 607  | 7.69   |
| Auditor-General         | 1 752       | 100.0% | -      | -     | -      | -      | -            | -     | 1 752   | 1.09   |
| Other                   | 6 279       | 6.5%   | 19 762 | 20.5% | 21 546 | 22.3%  | 49 033       | 50.7% | 96 619  | 53.89  |
| Total                   | 41 289      | 23.0%  | 31 158 | 17.4% | 27 418 | 15.3%  | 79 649       | 44.4% | 179 515 | 100.0% |

| CUITACT DETAILS   |                |              |
|-------------------|----------------|--------------|
| Municipal Manager | Mr N M Seanego | 013 759 2041 |
| Financial Manager | Mr O P Mokoena | 013 759 2005 |

## NORTHERN CAPE: SOL PLAATJE (NC091) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2015

Part1: Operating Revenue and Expenditure

| Tarri. Operating Revenue and Experiantic                                      |                       |                       |  | 2015/16               |  |                       |   | 201                   | 14/15   |                                  |
|---|-----------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|----------------------------------|
|   | Budget                | First (               | Quarter                                | Second                | Quarter                                | Year                  | o Date  | Second                | d Quarter   |                                  |
| R thousands   | Main<br>appropriation | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | 2nd Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Q2 of 2014/15 t<br>Q2 of 2015/16 |
| Operating Revenue and Expenditure   |                       |                       |  |                       |  |                       |   |                       |   |                                  |
| Operating Revenue   | 1 749 221             | 612 746               | 35.0%                                  | 389 597               | 22.3%                                  | 1 002 344             | 57.3%   | 380 596               | 54.6%   | 2.49                             |
| Property rates  | 423 808               | 246 937               | 58.3%                                  | 71 886                | 17.0%                                  | 318 823               | 75.2%   | 60 414                | 70.0%   | 19.09                            |
|   | 423 808               | 240 937               | 38.376                                 | /1 880                | 17.0%                                  | 318 823               | /5.2%   | 00 414                | 70.0%   | 19.03                            |
| Property rates - penalties and collection charges                             | 651 586               | 179 765               | 27.6%                                  | 137 832               | 21.2%                                  | 317 596               | 48.7%   | 127 819               | 43.6%   | 7.89                             |
| Service charges - electricity revenue<br>Service charges - water revenue      | 245 333               | 54 753                | 27.6%                                  | 56 921                | 23.2%                                  | 111 675               | 45.5%   | 57 002                | 43.0%   | (.1%                             |
| Service charges - water revenue<br>Service charges - sanitation revenue       | 72 545                | 17 922                | 22.3%                                  | 17 953                | 23.2%                                  | 35 874                | 49.5%   | 16 857                | 51.2%   | 6.59                             |
| Service charges - samilation revenue Service charges - refuse revenue         | 72 545<br>50 428      | 17 922                | 24.7%                                  | 13 492                | 24.7%                                  | 26 982                | 49.5%<br>53.5%  | 11 823                | 51.2%   | 14.19                            |
| Service charges - refuse revenue Service charges - other                      | 30 420                | 13 471                | 20.070                                 | 13 472                | 20.070                                 | 20 902                | 33.370  | 11 023                | 30.776  | 14.1:                            |
| Rental of facilities and equipment  | 19 182                | 2 407                 | 12.6%                                  | 2 478                 | 12.9%                                  | 4 885                 | 25.5%   | 4 060                 | 44.3%   | (39.09                           |
| Interest earned - external investments  | 16 000                | 1 820                 | 11.4%                                  | 2 005                 | 12.5%                                  | 3 826                 | 23.9%   | 3 418                 | 9.6%  | (41.39                           |
| Interest earned - external investments  Interest earned - outstanding debtors | 50 000                | 21 647                | 43.3%                                  | 26 062                | 52.1%                                  | 47 710                | 95.4%   | 18 704                | 80.9%   | 39.39                            |
| Dividends received  | 50 000                | 21047                 | 43.370                                 | 20 002                | 32.176                                 | 47 710                | 73.470  | 10 704                | 00.770  | 37.3                             |
| Fines   | 10 419                | 2 414                 | 23.2%                                  | 3 484                 | 33.4%                                  | 5 898                 | 56.6%   | 1 445                 | 29.1%   | 141.15                           |
| Licences and permits  | 2 995                 | 704                   | 23.5%                                  | 627                   | 20.9%                                  | 1 331                 | 44.4%   | 607                   | 48.0%   | 3.29                             |
| Agency services   | 5 800                 | 704                   | 23.570                                 | 027                   | 20.770                                 | 1 331                 | 44.470  | 1 316                 | 58.3%   | (100.09                          |
| Transfers recognised - operational  | 166 787               | 59 923                | 35.9%                                  | 51 524                | 30.9%                                  | 111 447               | 66.8%   | 48 792                | 62.8%   | 5.6                              |
| Other own revenue   | 34 336                | 10 962                | 31.9%                                  | 5 334                 | 15.5%                                  | 16 297                | 47.5%   | 28 339                | 115.6%  | (81.29                           |
| Gains on disposal of PPE  | -                     | - 10 702              | -                                      | -                     | -                                      | 10277                 | 47.570  | 20 337                | -   | (01.27                           |
| Operating Expenditure   | 1 738 342             | 475 104               | 27.3%                                  | 370 165               | 21.3%                                  | 845 269               | 48.6%   | 373 379               | 50.3%   | (.9%                             |
| Employee related costs  | 597 254               | 141 836               | 23.7%                                  | 145 275               | 24.3%                                  | 287 111               | 48.1%   | 132 245               | 45.7%   | 9.9                              |
| Remuneration of councillors   | 21 365                | 4 999                 | 23.4%                                  | 4 958                 | 23.2%                                  | 9 957                 | 46.6%   | 4 701                 | 47.1%   | 5.5                              |
| Debt impairment   | 161 000               | 145 000               | 90.1%                                  | 16 000                | 9.9%                                   | 161 000               | 100.0%  | -                     | 100.0%  | (100.09                          |
| Depreciation and asset impairment   | 53 600                | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Finance charges   | 29 790                | -                     | -                                      | 14 757                | 49.5%                                  | 14 757                | 49.5%   | 15 433                | 42.2%   | (4.49                            |
| Bulk purchases  | 461 000               | 95 053                | 20.6%                                  | 115 884               | 25.1%                                  | 210 937               | 45.8%   | 100 923               | 44.8%   | 14.8                             |
| Other Materials   | 81 503                | 13 748                | 16.9%                                  | 23 010                | 28.2%                                  | 36 758                | 45.1%   | 20 669                | 43.1%   | 11.3                             |
| Contracted services   | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Transfers and grants  | 55 050                | 21 471                | 39.0%                                  | 1 796                 | 3.3%                                   | 23 267                | 42.3%   | 19 083                | 40.2%   | (90.69                           |
| Other expenditure   | 277 779               | 52 997                | 19.1%                                  | 48 484                | 17.5%                                  | 101 481               | 36.5%   | 80 325                | 57.0%   | (39.69                           |
| Loss on disposal of PPE   | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Surplus/(Deficit)   | 10 879                | 137 643               |  | 19 433                |  | 157 075               |   | 7 217                 |   |                                  |
| Transfers recognised - capital  | 64 276                | -                     | -                                      | 875                   | 1.4%                                   | 875                   | 1.4%  | -                     | -   | (100.09                          |
| Contributions recognised - capital  | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Contributed assets  |                       | ÷                     | -                                      | ÷                     | -                                      |                       | -   | -                     | -   | -                                |
| Surplus/(Deficit) after capital transfers and contributions                   | 75 155                | 137 643               |  | 20 307                |  | 157 950               |   | 7 217                 |   |                                  |
| Taxation  | -                     | -                     | -                                      |                       | -                                      |                       |   | -                     | -   | -                                |
| Surplus/(Deficit) after taxation  | 75 155                | 137 643               |  | 20 307                |  | 157 950               |   | 7 217                 |   |                                  |
| Attributable to minorities  | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Surplus/(Deficit) attributable to municipality                                | 75 155                | 137 643               |  | 20 307                |  | 157 950               |   | 7 217                 |   |                                  |
| Share of surplus/ (deficit) of associate                                      | -                     | -                     |  | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Surplus/(Deficit) for the year  | 75 155                | 137 643               |  | 20 307                |  | 157 950               |   | 7 217                 |   |                                  |

|   |                       |                       |  | 2015/16               |  |                       |   | 201                   |   |                                |
|---|-----------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|--------------------------------|
|   | Budget                | First 0               | Quarter                                | Second                | Quarter                                | Year                  | o Date  | Second                | l Quarter   |                                |
| R thousands   | Main<br>appropriation | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | 2nd Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Q2 of 2014/15<br>Q2 of 2015/16 |
| Capital Revenue and Expenditure                         |                       |                       |  |                       |  |                       |   |                       |   |                                |
| Source of Finance                                       | 111 709               | 20 671                | 18.5%                                  | 37 167                | 33.3%                                  | 57 838                | 51.8%   | 74 383                | 75.7%   | (50.0%                         |
| National Government                                     | 64 276                | 13 402                | 20.9%                                  | 19 483                | 30.3%                                  | 32 885                | 51.2%   | 19 274                | 43.5%   | 1.19                           |
| Provincial Government                                   | 04 270                | 3 850                 | 20.770                                 | 8 133                 | 30.370                                 | 11 984                | 31.270  | 11 039                | 149.1%  | (26.3%                         |
| District Municipality                                   |                       | 39                    |  | 0 133                 | -                                      | 39                    |   | 11 037                | 147.170   | (20.37                         |
| Other transfers and grants                              |                       | 37                    |  |                       | -                                      | 37                    |   |                       | -   |                                |
| Transfers recognised - capital                          | 64 276                | 17 291                | 26.9%                                  | 27 617                | 43.0%                                  | 44 907                | 69.9%   | 30 313                | 55.6%   | (8.9%                          |
| Borrowing   | 04 270                | 17 271                | 20.7/0                                 | 2/01/                 | 43.076                                 | 44 707                | 07.7/0  | 30 313                | 33.076  | (0.770                         |
| Internally generated funds                              | 47 433                | 3 380                 | 7.1%                                   | 9 551                 | 20.1%                                  | 12 931                | 27.3%   | 44 070                | 117.9%  | (78.3%                         |
| Public contributions and donations                      | 17 100                | -                     | 7.170                                  | , 551                 | 20.170                                 | 12 701                | 27.570  |                       | -   | (70.57                         |
|   | 444 700               | 20 671                | 40.50                                  | 37 167                |  | 57 838                |   | 74.000                | 75 704  | // ma an                       |
| Capital Expenditure Standard Classification             | 111 709               |                       | 18.5%                                  |                       | 33.3%                                  |                       | 51.8%   | 74 383                | 75.7%   | (50.0%                         |
| Governance and Administration                           | 7 500                 | 53                    | .7%                                    | 235                   | 3.1%                                   | 288                   | 3.8%  | 332                   | 33.2%   | (29.1%                         |
| Executive & Council                                     | 3 000                 | 1                     |  |                       |  |                       |   |                       |   |                                |
| Budget & Treasury Office                                | 4 500                 | 53                    | 1.2%                                   | 235                   | 5.2%                                   | 288                   | 6.4%  | 332                   | 33.2%   | (29.19                         |
| Corporate Services                                      |                       |                       |  |                       |  |                       |   |                       |   | -                              |
| Community and Public Safety Community & Social Services | 15 096<br>14 096      | 0                     | -                                      | 673<br>673            | 4.5%<br>4.8%                           | <b>674</b><br>674     | 4.5%<br>4.8%  | 6 261<br>6 261        | 65.9%<br>65.9%  | (89.29                         |
| Sport And Recreation                                    | 14 090                | U                     |  | 0/3                   | 4.876                                  | 0/4                   | 4.876   | 0 201                 | 03.9%   | (89.27                         |
| Public Safety   | 1 000                 | -                     | -                                      | -                     | -                                      |                       | -   |                       | -   | -                              |
| Housing   | 1 000                 |                       |  |                       |  |                       |   |                       |   | -                              |
| Health  |                       | -                     | -                                      | -                     | -                                      | -                     |   |                       | -   | -                              |
| Economic and Environmental Services                     | 9 100                 | 4 202                 | 46.2%                                  | 3 326                 | 36.5%                                  | 7 528                 | 82.7%   | 38 453                | 416.7%  | (91.4%                         |
| Planning and Development                                | 9 100                 | 875                   | 9.6%                                   | 3 108                 | 34.2%                                  | 3 983                 | 43.8%   | 1 110                 | 22.0%   | 180.0                          |
| Road Transport  |                       | 3 327                 | -                                      | 218                   |  | 3 545                 |   | 37 343                | -   | (99.49                         |
| Environmental Protection                                |                       |                       | _                                      |                       | _                                      | -                     | _   | -                     | _   |                                |
| Trading Services  | 76 012                | 16 416                | 21.6%                                  | 32 933                | 43.3%                                  | 49 349                | 64.9%   | 29 337                | 50.2%   | 12.39                          |
| Electricity   | 11 500                | 2 014                 | 17.5%                                  | 5 303                 | 46.1%                                  | 7 317                 | 63.6%   | 6 041                 | 245.9%  | (12.29                         |
| Water   | 15 460                | 2 991                 | 19.3%                                  | 9 888                 | 64.0%                                  | 12 879                | 83.3%   | 1 010                 | 20.9%   | 878.7                          |
| Waste Water Management                                  | 49 053                | 11 411                | 23.3%                                  | 17 742                | 36.2%                                  | 29 153                | 59.4%   | 22 286                | 54.5%   | (20.49                         |
| Waste Management  | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                              |
| Other   | 4 000                 | -                     | -                                      | -                     | -                                      |                       | -   | 0                     | -   | (100.09                        |

|  |                       |                       |  | 2015/16               |  |                       |                                      | 201                   | 4/15                                 |                                  |
|--|-----------------------|-----------------------|--|-----------------------|--|-----------------------|--------------------------------------|-----------------------|--------------------------------------|----------------------------------|
|  | Budget                | First (               | Quarter                                | Second                | Quarter                                | Year                  | o Date                               | Second                | Quarter                              |                                  |
|  | Main<br>appropriation | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | 2nd Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main | Q2 of 2014/15 t<br>Q2 of 2015/16 |
| R thousands                                      |                       |                       |  |                       |  |                       | appropriation                        |                       | appropriation                        |                                  |
| Cash Flow from Operating Activities              |                       |                       |  |                       |  |                       |                                      |                       |                                      |                                  |
| Receipts   | 1 606 222             | 341 633               | 21.3%                                  | 412 886               | 25.7%                                  | 754 519               | 47.0%                                | 456 831               | 52.0%                                | (9.6%                            |
| Property rates, penalties and collection charges | 377 189               | 57 143                | 15.1%                                  | 100 518               | 26.6%                                  | 157 661               | 41.8%                                | 103 586               | 44.4%                                | (3.0%                            |
| Service charges                                  | 904 447               | 182 348               | 20.2%                                  | 191 068               | 21.1%                                  | 373 416               | 41.3%                                | 183 173               | 40.9%                                | 4.3                              |
| Other revenue                                    | 67 523                | 16 488                | 24.4%                                  | 11 922                | 17.7%                                  | 28 411                | 42.1%                                | 35 767                | 114.9%                               | (66.79                           |
| Government - operating                           | 166 787               | 65 847                | 39.5%                                  | 53 019                | 31.8%                                  | 118 866               | 71.3%                                | 48 792                | 65.6%                                | 8.7                              |
| Government - capital                             | 64 276                | 4 337                 | 6.7%                                   | 28 292                | 44.0%                                  | 32 629                | 50.8%                                | 66 392                | 92.0%                                | (57.49                           |
| Interest   | 26 000                | 15 469                | 59.5%                                  | 28 068                | 108.0%                                 | 43 537                | 167.4%                               | 19 121                | 167.1%                               | 46.8                             |
| Dividends  | -                     | -                     | -                                      |                       | -                                      | -                     | -                                    | -                     | -                                    | -                                |
| Payments   | (1 473 742)           | (340 933)             | 23.1%                                  | (313 877)             | 21.3%                                  | (654 810)             | 44.4%                                | (349 778)             | 49.3%                                | (10.39                           |
| Suppliers and employees                          | (1 438 903)           | (337 701)             | 23.5%                                  | (298 670)             | 20.8%                                  | (636 371)             | 44.2%                                | (315 157)             | 48.0%                                | (5.29                            |
| Finance charges                                  | (29 790)              |                       | -                                      | (14 757)              | 49.5%                                  | (14 757)              | 49.5%                                | (15 538)              | 42.5%                                | (5.09                            |
| Transfers and grants                             | (5 050)               | (3 232)               | 64.0%                                  | (449)                 | 8.9%                                   | (3 681)               | 72.9%                                | (19 083)              | 463.9%                               | (97.69                           |
| Net Cash from/(used) Operating Activities        | 132 479               | 700                   | .5%                                    | 99 009                | 74.7%                                  | 99 709                | 75.3%                                | 107 054               | 75.9%                                | (7.5%                            |
| Cash Flow from Investing Activities              |                       |                       |  |                       |  |                       |                                      |                       |                                      |                                  |
| Receipts   | -                     | -                     |  |                       | -                                      |                       | -                                    |                       | -                                    | -                                |
| Proceeds on disposal of PPE                      | -                     | -                     | -                                      | -                     | -                                      | -                     | -                                    | -                     | -                                    | -                                |
| Decrease in non-current debtors                  | -                     | -                     | -                                      | -                     | -                                      | -                     | -                                    | -                     | -                                    | -                                |
| Decrease in other non-current receivables        | -                     | -                     | -                                      | -                     | -                                      | -                     | -                                    | -                     | -                                    | -                                |
| Decrease (increase) in non-current investments   |                       |                       | -                                      |                       | -                                      |                       | -                                    |                       | -                                    | -                                |
| Payments   | (111 709)             | (20 671)              | 18.5%                                  | (37 167)              | 33.3%                                  | (57 838)              | 51.8%                                | (74 383)              | 75.7%                                | (50.0%                           |
| Capital assets                                   | (111 709)             | (20 671)              | 18.5%                                  | (37 167)              | 33.3%                                  | (57 838)              | 51.8%                                | (74 383)              | 75.7%                                | (50.09                           |
| Net Cash from/(used) Investing Activities        | (111 709)             | (20 671)              | 18.5%                                  | (37 167)              | 33.3%                                  | (57 838)              | 51.8%                                | (74 383)              | 75.7%                                | (50.0%                           |
| Cash Flow from Financing Activities              |                       |                       |  |                       |  |                       |                                      |                       |                                      |                                  |
| Receipts   | -                     | -                     |  |                       |  |                       | -                                    |                       | -                                    |                                  |
| Short term loans                                 | -                     | -                     | -                                      |                       | -                                      | -                     | -                                    |                       | -                                    | -                                |
| Borrowing long term/refinancing                  | -                     | -                     | -                                      | -                     | -                                      | -                     | -                                    | -                     | -                                    | -                                |
| Increase (decrease) in consumer deposits         | -                     | -                     | -                                      | -                     | -                                      | -                     | -                                    | -                     | -                                    | -                                |
| Payments   | (10 878)              | -                     |  | (5 802)               | 53.3%                                  | (5 802)               | 53.3%                                | (6 564)               | 41.5%                                | (11.69                           |
| Repayment of borrowing                           | (10 878)              | -                     | -                                      | (5 802)               | 53.3%                                  | (5 802)               | 53.3%                                | (6 564)               | 41.5%                                | (11.69                           |
| Net Cash from/(used) Financing Activities        | (10 878)              | -                     |  | (5 802)               | 53.3%                                  | (5 802)               | 53.3%                                | (6 564)               | 45.1%                                | (11.69                           |
| Net Increase/(Decrease) in cash held             | 9 892                 | (19 971)              | (201.9%)                               | 56 040                | 566.5%                                 | 36 069                | 364.6%                               | 26 107                | 111.0%                               | 114.79                           |
|  |                       |                       |  |                       |  |                       |                                      |                       |                                      |                                  |
| Cash/cash equivalents at the year begin:         | 214 492               | 275 457               | 128.4%                                 | 255 486               | 119.1%                                 | 275 457               | 128.4%                               | 294 227               | 128.8%                               | (13.29                           |

Part 4: Debtor Age Analysis

|   | 0 - 30  | Days  | 31 - 60 Days |      | 61 - 90 Days |      | Over 90 Days |       | Total     |        |        | ots Written Off to<br>otors | Impairment -I<br>Council |       |
|---|---------|-------|--------------|------|--------------|------|--------------|-------|-----------|--------|--------|-----------------------------|--------------------------|-------|
| R thousands   | Amount  | %     | Amount       | %    | Amount       | %    | Amount       | %     | Amount    | %      | Amount | %                           | Amount                   | %     |
| Debtors Age Analysis By Income Source                                     |         |       |              |      |              |      |              |       |           |        |        |                             |                          |       |
| Trade and Other Receivables from Exchange Transactions - Water            | 23 755  | 8.0%  | 14 158       | 4.8% | 11 100       | 3.8% | 246 691      | 83.4% | 295 704   | 19.9%  | -      | -                           | 180 495                  | 61.09 |
| Trade and Other Receivables from Exchange Transactions - Electricity      | 39 565  | 26.7% | 11 747       | 7.9% | 6 784        | 4.6% | 90 051       | 60.8% | 148 147   | 10.0%  | -      | -                           | 84 408                   | 57.09 |
| Receivables from Non-exchange Transactions - Property Rates               | 20 842  | 4.4%  | 9 510        | 2.0% | 7 503        | 1.6% | 435 265      | 92.0% | 473 120   | 31.9%  | -      | -                           | -                        | -     |
| Receivables from Exchange Transactions - Waste Water Management           | 4 571   | 5.6%  | 2 946        | 3.6% | 2 516        | 3.1% | 72 219       | 87.8% | 82 252    | 5.5%   | -      | -                           | 49 469                   | 60.09 |
| Receivables from Exchange Transactions - Waste Management                 | 3 613   | 5.5%  | 2 213        | 3.4% | 1 919        | 2.9% | 58 180       | 88.3% | 65 925    | 4.4%   | -      | -                           | 39 737                   | 60.09 |
| Receivables from Exchange Transactions - Property Rental Debtors          | 515     | 1.8%  | 471          | 1.6% | 464          | 1.6% | 27 611       | 95.0% | 29 060    | 2.0%   | -      | -                           | 19 506                   | 67.09 |
| Interest on Arrear Debtor Accounts  | 8 306   | 3.5%  | 8 520        | 3.5% | 8 285        | 3.5% | 214 984      | 89.5% | 240 095   | 16.2%  | -      | -                           | 147 797                  | 61.09 |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | -       |       | -            |      | -            | -    |              | -     | -         |        | -      | -                           | -                        |       |
| Other   | 3 228   | 2.2%  | 4 010        | 2.7% | 2 580        | 1.7% | 139 213      | 93.4% | 149 030   | 10.0%  | -      | -                           | 127 173                  | 85.09 |
| Total By Income Source  | 104 396 | 7.0%  | 53 574       | 3.6% | 41 150       | 2.8% | 1 284 213    | 86.6% | 1 483 333 | 100.0% | -      | -                           | 648 585                  | 43.0% |
| Debtors Age Analysis By Customer Group                                    |         |       |              |      |              |      |              |       |           |        |        |                             |                          |       |
| Organs of State   | 14 998  | 3.1%  | 11 572       | 2.4% | 7 428        | 1.5% | 455 148      | 93.0% | 489 146   | 33.0%  | -      | -                           | 176 571                  | 36.09 |
| Commercial  | 41 298  | 20.0% | 12 189       | 5.9% | 8 820        | 4.3% | 144 263      | 69.8% | 206 570   | 13.9%  | -      | -                           | 108 742                  | 52.09 |
| Households  | 45 357  | 6.2%  | 28 179       | 3.8% | 23 470       | 3.2% | 638 046      | 86.8% | 735 052   | 49.6%  | -      | -                           | 341 263                  | 46.09 |
| Other   | 2 742   | 5.2%  | 1 635        | 3.1% | 1 432        | 2.7% | 46 756       | 88.9% | 52 565    | 3.5%   | -      | -                           | 22 009                   | 41.0  |
| Total By Customer Group   | 104 396 | 7.0%  | 53 574       | 3.6% | 41 150       | 2.8% | 1 284 213    | 86.6% | 1 483 333 | 100.0% |        |                             | 648 585                  | 43.0% |

Part 5: Creditor Age Analysis

|                         | 0 - 30 | Days   | 31 - 60 Days |   | 61 - 9 | 0 Days | Over 90 Days |   | To     | tal    |
|-------------------------|--------|--------|--------------|---|--------|--------|--------------|---|--------|--------|
| R thousands             | Amount | %      | Amount       | % | Amount | %      | Amount       | % | Amount | %      |
| Creditor Age Analysis   |        |        |              |   |        |        |              |   |        |        |
| Bulk Electricity        | 32 031 | 100.0% | -            | - | -      | -      | -            | - | 32 031 | 36.99  |
| Bulk Water              | 9 696  | 100.0% | -            | - | -      | -      | -            | - | 9 696  | 11.29  |
| PAYE deductions         | 6 900  | 100.0% | -            | - | -      | -      | -            | - | 6 900  | 7.99   |
| VAT (output less input) | 917    | 100.0% |              | - | -      | -      |              | - | 917    | 1.19   |
| Pensions / Retirement   | 5 848  | 100.0% |              | - | -      | -      |              | - | 5 848  | 6.79   |
| Loan repayments         | 20 559 | 100.0% |              | - | -      | -      |              | - | 20 559 | 23.79  |
| Trade Creditors         | 10 666 | 100.0% |              | - | -      | -      |              | - | 10 666 | 12.39  |
| Auditor-General         | -      | -      |              | - | -      | -      |              | - | -      |        |
| Other                   | 235    | 100.0% | -            | - | -      | -      | -            | - | 235    | .35    |
| Total                   | 86 852 | 100.0% |              | - | -      | -      |              | - | 86 852 | 100.0% |

| Contact Details   |                 |              |
|-------------------|-----------------|--------------|
| Municipal Manager | Mr G Akharwaray | 053 830 6100 |
| Financial Manager | Ms Z L Mahloko  | 053 830 6500 |

## NORTH WEST: MADIBENG (NW372) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2015

Part1: Operating Revenue and Expenditure

| Tarri. Operating Revenue and Experiantic                    |                       |                       |  | 2015/16               |  |                       |   | 201                   | 4/15  |                                  |
|---|-----------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|----------------------------------|
|   | Budget                | First (               | Quarter                                | Second                | Quarter                                | Year t                | o Date  | Second                | I Quarter   |                                  |
| R thousands   | Main<br>appropriation | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | 2nd Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Q2 of 2014/15 t<br>Q2 of 2015/16 |
| Operating Revenue and Expenditure                           |                       |                       |  |                       |  |                       |   |                       |   |                                  |
| Operating Revenue   | 1 512 326             | 430 847               | 28.5%                                  | 238 849               | 15.8%                                  | 669 697               | 44.3%   | 479 099               | 50.1%   | (50.1%                           |
|   |                       |                       |  |                       |  |                       |   |                       |   |                                  |
| Property rates  | 337 183               | 71 495                | 21.2%                                  | 73 202                | 21.7%                                  | 144 697               | 42.9%   | 77 942                | 49.2%   | (6.19                            |
| Property rates - penalties and collection charges           |                       |                       |  |                       |  |                       |   |                       |   |                                  |
| Service charges - electricity revenue                       | 431 808               | 98 365                | 22.8%                                  | 100 720               | 23.3%                                  | 199 085               | 46.1%   | 82 400                | 39.1%   |                                  |
| Service charges - water revenue                             | 133 644               | 30 199                | 22.6%                                  | 32 445                | 24.3%                                  | 62 644                | 46.9%   | 34 980                | 51.7%   | (7.25                            |
| Service charges - sanitation revenue                        | 26 213                | 5 205                 | 19.9%                                  | 8 016                 | 30.6%                                  | 13 221                | 50.4%   | 7 885                 | 30.8%   | 1.7                              |
| Service charges - refuse revenue                            | 27 351                | 6 647                 | 24.3%                                  | 6 649                 | 24.3%                                  | 13 296                | 48.6%   | 6 448                 | 49.9%   | 3.1                              |
| Service charges - other                                     |                       | 23                    |  |                       | -                                      | 23                    |   |                       |   |                                  |
| Rental of facilities and equipment                          | 628                   | 174                   | 27.7%                                  | 293                   | 46.7%                                  | 467                   | 74.4%   | 140                   | 52.2%   | 110.0                            |
| Interest earned - external investments                      | 4 095                 | 1 622                 | 39.6%                                  | 1 263                 | 30.9%                                  | 2 886                 | 70.5%   | 713                   | 38.7%   | 77.3                             |
| Interest earned - outstanding debtors                       | 56 483                | 20 930                | 37.1%                                  | 12 209                | 21.6%                                  | 33 140                | 58.7%   | 13 188                | 49.2%   | (7.49                            |
| Dividends received  |                       |                       |  |                       |  |                       |   |                       | -   |                                  |
| Fines   | 626                   | 78                    | 12.5%                                  | 171                   | 27.3%                                  | 249                   | 39.9%   | 167                   | 32.9%   | 2.6                              |
| Licences and permits  | 7 335                 | 559                   | 7.6%                                   | 871                   | 11.9%                                  | 1 430                 | 19.5%   | 3 772                 | 228.9%  | (76.99                           |
| Agency services   | 2 215                 |                       |  |                       | -                                      |                       |   | 105                   | 13.0%   | (100.09                          |
| Transfers recognised - operational                          | 468 393               | 191 363               | 40.9%                                  |                       |  | 191 363               | 40.9%   | 246 954               | 65.7%   | (100.09                          |
| Other own revenue<br>Gains on disposal of PPE               | 16 352                | 4 186                 | 25.6%                                  | 3 009                 | 18.4%                                  | 7 195                 | 44.0%   | 4 407                 | 32.1%   | (31.79                           |
| Operating Expenditure                                       | 1 512 169             | 230 983               | 15.3%                                  | 356 569               | 23.6%                                  | 587 551               | 38.9%   | 353 611               | 50.1%   | .89                              |
| Employee related costs                                      | 340 739               | 84 530                | 24.8%                                  | 87 304                | 25.6%                                  | 171 834               | 50.4%   | 83 996                | 52.2%   | 3.9                              |
| Remuneration of councillors                                 | 26 345                | 5 657                 | 21.5%                                  | 5 641                 | 21.4%                                  | 11 298                | 42.9%   | 5 372                 | 41.0%   | 5.0                              |
| Debt impairment   | 208 167               |                       | -                                      |                       | -                                      |                       |   | 8                     | 12.1%   | (100.09                          |
| Depreciation and asset impairment                           | 82 430                |                       | -                                      |                       | -                                      |                       |   | -                     | -   |                                  |
| Finance charges   | 10 000                | 24 316                | 243.2%                                 | 8 193                 | 81.9%                                  | 32 509                | 325.1%  | 21 730                | 434.6%  | (62.39                           |
| Bulk purchases  | 511 126               | 54 790                | 10.7%                                  | 157 991               | 30.9%                                  | 212 781               | 41.6%   | 138 416               | 64.9%   | 14.1                             |
| Other Materials   | 107 645               | 8 903                 | 8.3%                                   | 29 500                | 27.4%                                  | 38 403                | 35.7%   | 13 729                | 50.5%   | 114.9                            |
| Contracted services   | 73 763                | 14 274                | 19.4%                                  | 27 670                | 37.5%                                  | 41 944                | 56.9%   | 24 833                | 42.9%   | 11.4                             |
| Transfers and grants  | 33 459                | 2 672                 | 8.0%                                   | 4 111                 | 12.3%                                  | 6 782                 | 20.3%   | 6 101                 | 49.2%   | (32.69                           |
| Other expenditure   | 118 495               | 35 842                | 30.2%                                  | 36 158                | 30.5%                                  | 72 000                | 60.8%   | 59 427                | 72.4%   | (39.29                           |
| Loss on disposal of PPE                                     | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Surplus/(Deficit)   | 157                   | 199 864               |  | (117 719)             |  | 82 145                |   | 125 488               |   |                                  |
| Transfers recognised - capital                              | -                     | 1 100                 | -                                      |                       | -                                      | 1 100                 | -   | -                     | -   | -                                |
| Contributions recognised - capital                          | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Contributed assets  | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Surplus/(Deficit) after capital transfers and contributions | 157                   | 200 964               |  | (117 719)             |  | 83 245                |   | 125 488               |   |                                  |
| Taxation  | -                     | -                     | -                                      |                       |  |                       |   | -                     |   | -                                |
| Surplus/(Deficit) after taxation                            | 157                   | 200 964               |  | (117 719)             |  | 83 245                |   | 125 488               |   |                                  |
| Attributable to minorities                                  | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Surplus/(Deficit) attributable to municipality              | 157                   | 200 964               |  | (117 719)             |  | 83 245                |   | 125 488               |   |                                  |
| Share of surplus/ (deficit) of associate                    | -                     | -                     | -                                      | - '                   | -                                      | -                     | -   | -                     | -   | -                                |
| Surplus/(Deficit) for the year                              | 157                   | 200 964               |  | (117 719)             |  | 83 245                |   | 125 488               |   |                                  |

|   |                       |                       |  | 2015/16               |  |                       |   |                       | 4/15  |                                |
|---|-----------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|--------------------------------|
|   | Budget                | First 0               | Quarter                                | Second                | Quarter                                | Year                  | to Date   | Second                | Quarter   |                                |
| R thousands                                 | Main<br>appropriation | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | 2nd Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Q2 of 2014/15<br>Q2 of 2015/16 |
| Capital Revenue and Expenditure             |                       |                       |  |                       |  |                       |   |                       |   |                                |
| Source of Finance                           | 292 461               | 13 164                | 4.5%                                   | 49 565                | 16.9%                                  | 62 729                | 21.4%   | 44 860                | 24.0%   | 10.5                           |
| National Government                         | 284 461               | 12 589                | 4.4%                                   | 47 483                | 16.7%                                  | 60 072                | 21.1%   | 39 817                | 22.4%   | 19.3                           |
| Provincial Government                       | 204 401               | 12 307                | 4.470                                  | 47 403                | 10.770                                 | 00 072                | 21.170  | 1 562                 | 22.470  | (100.0                         |
| District Municipality                       |                       |                       |  |                       |  |                       |   | 1 002                 |   | (100.0.                        |
| Other transfers and grants                  |                       |                       |  |                       |  |                       |   |                       |   |                                |
| Transfers recognised - capital              | 284 461               | 12 589                | 4.4%                                   | 47 483                | 16.7%                                  | 60 072                | 21.1%   | 41 379                | 23.0%   | 14.8                           |
| Borrowing                                   | 201 101               | 12 007                |  | ., 100                |  |                       | 21.170  |                       | 20.070  |                                |
| Internally generated funds                  | 8 000                 | 575                   | 7.2%                                   | 2 082                 | 26.0%                                  | 2 657                 | 33.2%   | 3 481                 | 61.5%   | (40.29                         |
| Public contributions and donations          | -                     | -                     | -                                      | -                     | -                                      |                       | -   |                       | -   | -                              |
| Capital Expenditure Standard Classification | 292 461               | 13 164                | 4.5%                                   | 49 565                | 16.9%                                  | 62 729                | 21.4%   | 44 860                | 24.0%   | 10.5                           |
| Governance and Administration               | 6 500                 | 559                   | 8.6%                                   | 2 082                 | 32.0%                                  | 2 641                 | 40.6%   | 1 285                 | 38.6%   | 62.1                           |
| Executive & Council                         |                       |                       |  |                       |  |                       | -   | 34                    |   | (100.0                         |
| Budget & Treasury Office                    | 4 500                 |                       | -                                      | 2 057                 | 45.7%                                  | 2 057                 | 45.7%   | 1 226                 | 35.4%   | 67.8                           |
| Corporate Services                          | 2 000                 | 559                   | 28.0%                                  | 25                    | 1.2%                                   | 584                   | 29.2%   | 25                    | -   | (.2                            |
| Community and Public Safety                 | 17 250                | 676                   | 3.9%                                   | 3 312                 | 19.2%                                  | 3 988                 | 23.1%   | 9 526                 | 124.0%  | (65.2                          |
| Community & Social Services                 | 2 000                 | -                     | -                                      | -                     | -                                      | -                     | -   | 5 997                 | 238.5%  | (100.                          |
| Sport And Recreation                        | 11 750                | 676                   | 5.7%                                   | 3 312                 | 28.2%                                  | 3 988                 | 33.9%   | 2 125                 | 99.5%   | 55.                            |
| Public Safety                               | 3 500                 | -                     | -                                      |                       | -                                      |                       | -   | 1 405                 | 47.9%   | (100.                          |
| Housing                                     | -                     |                       |  |                       | -                                      | -                     | -   | -                     | -   |                                |
| Health                                      | -                     |                       |  |                       | -                                      | -                     | -   | -                     | -   |                                |
| Economic and Environmental Services         | 142 300               | 8 029                 | 5.6%                                   | 20 049                | 14.1%                                  | 28 077                | 19.7%   | 19 784                | 28.9%   | 1.3                            |
| Planning and Development                    | -                     | -                     | -                                      | 99                    | -                                      | 99                    | -   | 165                   | -   | (40.2                          |
| Road Transport                              | 142 300               | 8 029                 | 5.6%                                   | 19 950                | 14.0%                                  | 27 979                | 19.7%   | 19 619                | 28.4%   | 1.                             |
| Environmental Protection                    | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   |                                |
| Trading Services                            | 126 411               | 3 900                 | 3.1%                                   | 24 122                | 19.1%                                  | 28 022                | 22.2%   | 14 266                | 14.7%   |                                |
| Electricity                                 | 24 000                | -                     | -                                      | 2 647                 | 11.0%                                  | 2 647                 | 11.0%   | 238                   | 2.0%  | 1 011.                         |
| Water                                       | 79 911                | 3 247                 | 4.1%                                   | 16 470                | 20.6%                                  | 19 717                | 24.7%   | 7 410                 | 12.1%   | 122                            |
| Waste Water Management                      | 20 000                | 653                   | 3.3%                                   | 5 006                 | 25.0%                                  | 5 659                 | 28.3%   | 4 766                 | 21.2%   | 5.                             |
| Waste Management                            | 2 500                 | -                     | -                                      | -                     | -                                      | -                     | -   | 1 851                 | 17.7%   | (100.0                         |
| Other                                       | -                     | -                     | -                                      |                       | -                                      |                       | -   | -                     | -   |                                |

|  |                       |                       |  | 2015/16               |  |                       |   | 201                   | 4/15  |                                |
|--|-----------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|--------------------------------|
|  | Budget                | First 0               | Quarter                                | Second                | Quarter                                | Year                  | to Date   | Second                | Quarter   |                                |
|  | Main<br>appropriation | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | 2nd Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Q2 of 2014/15<br>Q2 of 2015/16 |
| R thousands  |                       |                       |  |                       |  |                       | арргорпацоп   |                       | арргорпацоп   |                                |
| Cash Flow from Operating Activities  |                       |                       |  |                       |  |                       |   |                       |   |                                |
| Receipts   | 1 591 404             | 539 945               | 33.9%                                  | 394 008               | 24.8%                                  | 933 953               | 58.7%   | 346 247               | 54.4%   | 13.89                          |
| Property rates, penalties and collection charges                                 | 249 515               | 42 266                | 16.9%                                  | 39 280                | 15.7%                                  | 81 546                | 32.7%   | 71 904                | 43.9%   | (45.4%                         |
| Service charges  | 501 301               | 134 704               | 26.9%                                  | 164 938               | 32.9%                                  | 299 642               | 59.8%   | 138 788               | 56.3%   | 18.8                           |
| Other revenue  | 27 156                | 62 181                | 229.0%                                 | 22 859                | 84.2%                                  | 85 040                | 313.2%  | 7 107                 | 82.8%   | 221.69                         |
| Government - operating   | 468 393               | 197 689               | 42.2%                                  | 139 918               | 29.9%                                  | 337 607               | 72.1%   | 104 993               | 67.9%   | 33.3                           |
| Government - capital   | 284 461               | 99 070                | 34.8%                                  | 24 127                | 8.5%                                   | 123 197               | 43.3%   | 9 686                 | 26.7%   | 149.1                          |
| Interest   | 60 578                | 4 035                 | 6.7%                                   | 2 885                 | 4.8%                                   | 6 920                 | 11.4%   | 13 768                | 437.0%  | (79.09                         |
| Dividends  |                       |                       | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                              |
| Payments   | (1 234 398)           | (421 043)             | 34.1%                                  | (406 579)             | 32.9%                                  | (827 621)             |   | (301 716)             | 63.7%   | 34.89                          |
| Suppliers and employees  | (1 190 939)           | (394 055)             | 33.1%                                  | (394 274)             | 33.1%                                  | (788 330)             | 66.2%   | (300 527)             | 65.1%   | 31.2                           |
| Finance charges  | (10 000)              | (24 316)              | 243.2%                                 | (8 193)               | 81.9%                                  | (32 509)              | 325.1%  | -                     | -   | (100.09                        |
| Transfers and grants   | (33 459)              | (2 672)               | 8.0%                                   | (4 111)               | 12.3%                                  | (6 782)               | 20.3%   | (1 189)               | 8.0%  | 245.89                         |
| Net Cash from/(used) Operating Activities  | 357 006               | 118 902               | 33.3%                                  | (12 571)              | (3.5%)                                 | 106 332               | 29.8%   | 44 531                | 22.3%   | (128.2%                        |
| Cash Flow from Investing Activities  |                       |                       |  |                       |  |                       |   |                       |   |                                |
| Receipts   | 60 260                |                       |  |                       |  |                       |   |                       |   |                                |
| Proceeds on disposal of PPE  |                       |                       | -                                      |                       | -                                      |                       | -   |                       | -   |                                |
| Decrease in non-current debtors  |                       | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                              |
| Decrease in other non-current receivables  |                       | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                              |
| Decrease (increase) in non-current investments                                   | 60 260                | -                     | -                                      |                       | -                                      |                       | -   | -                     | -   | -                              |
| Payments   | (292 461)             | (13 164)              | 4.5%                                   | (49 565)              | 16.9%                                  | (62 729)              | 21.4%   | (42 950)              | 23.3%   | 15.49                          |
| Capital assets   | (292 461)             | (13 164)              | 4.5%                                   | (49 565)              | 16.9%                                  | (62 729)              | 21.4%   | (42 950)              | 23.3%   | 15.49                          |
| Net Cash from/(used) Investing Activities  | (232 201)             | (13 164)              | 5.7%                                   | (49 565)              | 21.3%                                  | (62 729)              | 27.0%   | (42 950)              | 24.9%   | 15.49                          |
| Cash Flow from Financing Activities  |                       |                       |  |                       |  |                       |   |                       |   |                                |
| Receipts   | 35 000                |                       |  |                       |  |                       |   | 18                    | 26.3%   | (100.09                        |
| Short term loans   | -                     | _                     | _                                      |                       | _                                      |                       | _   |                       | 20.070  | (100.07                        |
| Borrowing long term/refinancing  |                       | -                     | _                                      | -                     | _                                      | _                     | -   | _                     | _   | -                              |
| Increase (decrease) in consumer deposits   | 35 000                | _                     | _                                      | -                     | _                                      |                       | _   | 18                    | 26.3%   | (100.09                        |
| Payments   | (24 550)              |                       |  |                       |  |                       |   | _                     | -   |                                |
| Repayment of borrowing   | (24 550)              | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                              |
| Net Cash from/(used) Financing Activities  | 10 450                |                       | -                                      |                       | -                                      |                       | -   | 18                    | (2.5%)  | (100.09                        |
| Net Increase/(Decrease) in cash held   | 135 256               | 105 738               | 78.2%                                  | (62 136)              | (45.9%)                                | 43 602                | 32.2%   | 1 600                 | 13.0%   | (3 984.2%                      |
| Cash/cash equivalents at the year begin:   | 89 386                | 23 081                | 25.8%                                  | 128 819               | 144.1%                                 | 23 081                | 25.8%   | 49 063                | 130.4%  | 162.6                          |
| Cash/cash equivalents at the year begin.  Cash/cash equivalents at the year end: | 224 642               | 128 819               | 57.3%                                  | 66 683                | 29.7%                                  | 66 683                | 29.7%   | 50 662                | 50.8%   | 31.6                           |
| Casnicasn equivalents at the year end:   | 224 642               | 128 819               | 57.3%                                  | 66 683                | 29.7%                                  | 66 683                | 29.1%   | 50 662                | 50.8%   | 31.6                           |

Part 4: Debtor Age Analysis

|   | 0 - 30 | Days       | 31 - 60 Days |          | 61 - 90 Days |          | Over 90 Days |          | Total     |        |        | ts Written Off to<br>tors | Impairment -<br>Counci |   |
|---|--------|------------|--------------|----------|--------------|----------|--------------|----------|-----------|--------|--------|---------------------------|------------------------|---|
| R thousands   | Amount | %          | Amount       | %        | Amount       | %        | Amount       | %        | Amount    | %      | Amount | %                         | Amount                 | % |
| Debtors Age Analysis By Income Source                                     |        |            |              |          |              |          |              |          |           |        |        |                           |                        |   |
| Trade and Other Receivables from Exchange Transactions - Water            | 13 298 | 5.4%       | 11 771       | 4.8%     | 9 712        | 4.0%     | 209 383      | 85.8%    | 244 164   | 19.6%  | -      | -                         | -                      | - |
| Trade and Other Receivables from Exchange Transactions - Electricity      | 32 461 | 18.7%      | 20 383       | 11.7%    | 15 534       | 8.9%     | 105 498      | 60.7%    | 173 877   | 14.0%  | -      | -                         |                        |   |
| Receivables from Non-exchange Transactions - Property Rates               | 21 864 | 4.9%       | 19 256       | 4.3%     | 13 609       | 3.0%     | 394 230      | 87.8%    | 448 959   | 36.1%  | -      | -                         |                        |   |
| Receivables from Exchange Transactions - Waste Water Management           | 3 435  | 4.1%       | 2 986        | 3.6%     | 2 304        | 2.7%     | 75 323       | 89.6%    | 84 048    | 6.8%   | -      | -                         | -                      |   |
| Receivables from Exchange Transactions - Waste Management                 | 2 356  | 2.8%       | 1 841        | 2.2%     | 1 716        | 2.1%     | 76 843       | 92.9%    | 82 757    | 6.7%   | -      | -                         | -                      | - |
| Receivables from Exchange Transactions - Property Rental Debtors          | -      | -          | -            | -        | -            | -        | -            | -        | -         | -      | -      | -                         | -                      | - |
| Interest on Arrear Debtor Accounts  | -      | -          | -            | -        | -            | -        | -            | -        | -         | -      | -      | -                         | -                      | - |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | -      | -          | -            | -        | -            | -        | -            | -        | -         | -      | -      | -                         | -                      | - |
| Other   | 6 499  | 3.1%       | 4 998        | 2.4%     | 5 392        | 2.6%     | 193 295      | 92.0%    | 210 185   | 16.9%  | -      | -                         | -                      | - |
| Total By Income Source  | 79 914 | 6.4%       | 61 236       | 4.9%     | 48 269       | 3.9%     | 1 054 572    | 84.8%    | 1 243 990 | 100.0% | -      | -                         | -                      | - |
| Debtors Age Analysis By Customer Group                                    |        |            |              |          |              |          |              |          |           |        |        |                           |                        |   |
| Organs of State   | 1 810  | 3.1%       | 1 738        | 3.0%     | 1 580        | 2.7%     | 52 684       | 91.1%    | 57 811    | 4.6%   | -      | -                         | -                      | - |
| Commercial  | 36 130 | 15.0%      | 23 442       | 9.7%     | 16 880       | 7.0%     | 164 378      | 68.3%    | 240 830   | 19.4%  | -      | -                         | -                      | - |
| Households  | 38 374 | 4.1%       | 34 514       | 3.6%     | 28 518       | 3.0%     | 844 230      | 89.3%    | 945 636   | 76.0%  | -      | -                         |                        |   |
| Other   | 3 600  | (1 255.7%) | 1 542        | (538.1%) | 1 291        | (450.3%) | (6 720)      | 2 344.1% | (287)     |        | -      | -                         | -                      |   |
| Total By Customer Group   | 79 914 | 6.4%       | 61 236       | 4.9%     | 48 269       | 3.9%     | 1 054 572    | 84.8%    | 1 243 990 | 100.0% | -      | -                         | -                      | - |

Part 5: Creditor Age Analysis

|                         | 0 - 30 Days |        | 31 - 60 Days |       | 61 - 9 | 0 Days | Over 90 Days |       | To      | tal    |
|-------------------------|-------------|--------|--------------|-------|--------|--------|--------------|-------|---------|--------|
| R thousands             | Amount      | %      | Amount       | %     | Amount | %      | Amount       | %     | Amount  | %      |
| Creditor Age Analysis   |             |        |              |       |        |        |              |       |         |        |
| Bulk Electricity        | 27 905      | 57.5%  | 20 649       | 42.5% | -      | -      | -            | -     | 48 554  | 38.1%  |
| Bulk Water              | 21 081      | 28.4%  | 4 451        | 6.0%  | 5 356  | 7.2%   | 43 301       | 58.4% | 74 189  | 58.2%  |
| PAYE deductions         | -           | -      | -            | -     | -      | -      | -            | -     | -       | -      |
| VAT (output less input) | -           | -      | -            | -     | -      | -      |              | -     | -       |        |
| Pensions / Retirement   | -           | -      | -            | -     | -      | -      |              | -     | -       |        |
| Loan repayments         | -           | -      | -            | -     | -      | -      |              | -     | -       |        |
| Trade Creditors         | 595         | 100.0% | -            | -     | -      | -      |              | -     | 595     | .5%    |
| Auditor-General         | -           | -      | -            | -     | 596    | 14.5%  | 3 512        | 85.5% | 4 107   | 3.2%   |
| Other                   | -           | -      | -            | -     | -      | -      | -            | -     | -       | -      |
| Total                   | 49 581      | 38.9%  | 25 100       | 19.7% | 5 952  | 4.7%   | 46 812       | 36.7% | 127 446 | 100.0% |

| Contact Details   |                   |              |
|-------------------|-------------------|--------------|
| Municipal Manager | Mr T Motlashuping | 012 318 9500 |
| Financial Manager | Ms T Nkuna        | 012 318 9322 |

Source Local Government Database

## NORTH WEST: RUSTENBURG (NW373) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2015

Part1: Operating Revenue and Expenditure

| Tarri. Operating Revenue and Experiantic                                     |                       |                       |  | 2015/16               |  |                       |   | 201                   | 14/15   |                                  |
|--|-----------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|----------------------------------|
|  | Budget                | First (               | Quarter                                | Second                | Quarter                                | Year t                | o Date  | Second                | d Quarter   |                                  |
| R thousands  | Main<br>appropriation | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | 2nd Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Q2 of 2014/15 t<br>Q2 of 2015/16 |
| Operating Revenue and Expenditure  |                       |                       |  |                       |  |                       |   |                       |   |                                  |
| Operating Revenue  | 3 575 490             | 945 209               | 26.4%                                  | 725 180               | 20.3%                                  | 1 670 388             | 46.7%   | 764 306               | 42.9%   | (5.1%                            |
|  | 283 492               | 69 160                |  | 69 500                |  | 138 659               | 40.776  | 41 104                | 51.6%   | 69.19                            |
| Property rates   | 283 492               | 09 100                | 24.4%                                  | 69 300                | 24.5%                                  | 138 009               | 48.9%   | 41 104                | 31.076  | 09.1                             |
| Property rates - penalties and collection charges                            | 1 789 136             | 468 350               | 26.2%                                  | 421 731               | 23.6%                                  | 890 081               | 49.7%   | 409 432               | 41.5%   | 3.0                              |
| Service charges - electricity revenue  | 1 /89 136             | 468 350<br>97 003     | 26.2%                                  | 421 /31<br>97 926     | 23.6%                                  | 194 928               | 49.7%   | 409 432<br>73 272     | 41.5%   | 33.6                             |
| Service charges - water revenue  | 194 681               | 48 243                | 23.2%                                  | 54 715                | 23.4%                                  | 102 957               | 52.9%   | 19 247                | 29.4%   | 184.3                            |
| Service charges - sanitation revenue   | 99 894                | 48 243<br>25 558      | 24.8%                                  | 27 191                | 28.1%                                  | 52 749                | 52.9%   | 22 910                | 51.3%   | 184.3                            |
| Service charges - refuse revenue   | 473                   | 25 558                | 4.7%                                   | 27 191                | 27.2%                                  | 34                    | 7.2%  | 22 910                | 6.1%  | 99.6                             |
| Service charges - other<br>Rental of facilities and equipment                | 4/3<br>7 860          | 2 643                 | 4.7%                                   | 2 340                 | 2.5%                                   | 4 982                 | 63.4%   | 1 540                 | 23.3%   | 99.6<br>52.0                     |
| Rental of facilities and equipment<br>Interest earned - external investments | 27 952                | 2 643<br>7 804        | 33.6%<br>27.9%                         | 2 340<br>5 149        | 29.8%                                  | 12 953                | 63.4%<br>46.3%  | 20 505                | 97.3%   | (74.99                           |
| Interest earned - external investments Interest earned - outstanding debtors | 139 620               | 37 171                | 27.9%                                  | 24 782                | 18.4%                                  | 61 953                | 46.3%   | 20 505<br>32 366      | 49.8%   | (23.49                           |
| Dividends received   | 139 020               | 3/1/1                 | 20.0%                                  | 24 /82                | 17.776                                 | 01 953                | 44.476  | 32 300                | 49.8%   | (23.4)                           |
| Fines  | 16 017                | 2 430                 | 15.2%                                  | 1 037                 | 6.5%                                   | 3 466                 | 21.6%   | 2 116                 | 37.4%   | (51.09                           |
| Licences and permits   | 9 659                 | 2 523                 | 26.1%                                  | 2 626                 | 27.2%                                  | 5 149                 | 53.3%   | 2 506                 | 34.9%   | 4.8                              |
| Agency services  | 18 240                | 8 052                 | 44.1%                                  | 588                   | 3.2%                                   | 8 641                 | 47.4%   | 5 766                 | 37.9%   | (89.89                           |
| Transfers recognised - operational   | 545 688               | 171 322               | 31.4%                                  | 5 292                 | 1.0%                                   | 176 613               | 32.4%   | 129 217               | 68.4%   |                                  |
| Other own revenue  | 24 037                | 4 929                 | 20.5%                                  | 10 603                | 44.1%                                  | 15 532                | 64.6%   | 4 320                 | 30.4%   | 145.4                            |
| Gains on disposal of PPE   | -                     | - 1727                | -                                      | 1 691                 |  | 1 691                 |   | 4 320                 | .3%   | (100.09                          |
| Operating Expenditure  | 3 567 711             | 1 006 461             | 28.2%                                  | 862 959               | 24.2%                                  | 1 869 419             | 52.4%   | 678 366               | 41.6%   | 27.2                             |
| Employee related costs   | 529 540               | 141 983               | 26.8%                                  | 141 453               | 26.7%                                  | 283 437               | 53.5%   | 125 625               | 53.5%   | 12.6                             |
| Remuneration of councillors  | 28 076                | 6 789                 | 24.2%                                  | 6 487                 | 23.1%                                  | 13 275                | 47.3%   | 6 895                 | 46.1%   | (5.9                             |
| Debt impairment  | 391 291               | -                     | -                                      |                       | -                                      | -                     | -   | -                     | -   | -                                |
| Depreciation and asset impairment  | 288 510               | 32 913                | 11.4%                                  | 18 599                | 6.4%                                   | 51 512                | 17.9%   | 62 673                | 30.0%   | (70.3                            |
| Finance charges  | 50 044                | 5 613                 | 11.2%                                  | 32 910                | 65.8%                                  | 38 523                | 77.0%   | 15 351                | 19.0%   | 114.4                            |
| Bulk purchases   | 1 694 821             | 711 269               | 42.0%                                  | 549 915               | 32.4%                                  | 1 261 184             | 74.4%   | 311 832               | 49.6%   | 76.3                             |
| Other Materials  | 114 895               | 30 630                | 26.7%                                  | 37 120                | 32.3%                                  | 67 750                | 59.0%   | 37 405                | 45.3%   | (.81                             |
| Contracted services  | 249 487               | 19 352                | 7.8%                                   | 36 546                | 14.6%                                  | 55 898                | 22.4%   | 64 900                | 46.1%   | (43.79                           |
| Transfers and grants   | 24 314                | -                     | -                                      |                       | -                                      | -                     | -   | -                     | -   | -                                |
| Other expenditure  | 196 731               | 57 912                | 29.4%                                  | 39 928                | 20.3%                                  | 97 840                | 49.7%   | 53 685                | 57.7%   | (25.69                           |
| Loss on disposal of PPE  | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   |                                  |
| Surplus/(Deficit)  | 7 779                 | (61 252)              |  | (137 779)             |  | (199 031)             |   | 85 940                |   |                                  |
| Transfers recognised - capital   | 653 617               | -                     | -                                      | -                     | -                                      | -                     | -   | 1                     | -   | (100.09                          |
| Contributions recognised - capital   | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Contributed assets   | -                     | ÷                     | -                                      | -                     | -                                      |                       | -   | -                     | -   | -                                |
| Surplus/(Deficit) after capital transfers and contributions                  | 661 396               | (61 252)              |  | (137 779)             |  | (199 031)             |   | 85 941                |   |                                  |
| Taxation   | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Surplus/(Deficit) after taxation   | 661 396               | (61 252)              |  | (137 779)             |  | (199 031)             |   | 85 941                |   |                                  |
| Attributable to minorities   | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Surplus/(Deficit) attributable to municipality                               | 661 396               | (61 252)              |  | (137 779)             |  | (199 031)             |   | 85 941                |   |                                  |
| Share of surplus/ (deficit) of associate                                     | -                     | -                     |  | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Surplus/(Deficit) for the year   | 661 396               | (61 252)              |  | (137 779)             |  | (199 031)             |   | 85 941                |   |                                  |

|   |                    |                       |  |                       | 201                                    | 14/15                 |   |                       |   |                                   |
|---|--------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|-----------------------------------|
|   | Budget             |                       | Quarter                                |                       | l Quarter                              |                       | to Date   |                       | d Quarter   |                                   |
|   | Main appropriation | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | 2nd Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Q2 of 2014/15 to<br>Q2 of 2015/16 |
| R thousands                                 |                    |                       |  |                       |  |                       | арргориалог   |                       | арргорпалоп   |                                   |
| Capital Revenue and Expenditure             |                    |                       |  |                       |  |                       |   |                       |   |                                   |
| Source of Finance                           | 1 063 748          | 130 695               | 12.3%                                  | 120 602               | 11.3%                                  | 251 297               | 23.6%   | 215 616               | 31.3%   | (44.1%)                           |
| National Government                         | 653 277            | 130 159               | 19.9%                                  | 109 651               | 16.8%                                  | 239 810               | 36.7%   | 145 523               | 34.5%   |                                   |
| Provincial Government                       | 340                | 392                   | 115.4%                                 | 37                    | 11.0%                                  | 430                   | 126.3%  | 29                    | 8.4%  | 27.8%                             |
| District Municipality                       |                    | -                     | -                                      |                       | -                                      | -                     | -   | -                     | -   | -                                 |
| Other transfers and grants                  |                    | -                     | -                                      |                       | -                                      | -                     | -   | -                     | -   | -                                 |
| Transfers recognised - capital              | 653 617            | 130 552               | 20.0%                                  | 109 688               | 16.8%                                  | 240 240               | 36.8%   | 145 552               | 34.5%   |                                   |
| Borrowing                                   | 319 692            | 144                   | -                                      | 10 913                | 3.4%                                   | 11 057                | 3.5%  | 69 230                | 27.6%   | (84.2%)                           |
| Internally generated funds                  | -                  | -                     | -                                      |                       | -                                      | -                     | -   | 833                   | -   | (100.0%)                          |
| Public contributions and donations          | 90 440             |                       | -                                      |                       | -                                      | -                     | -   | -                     | -   | -                                 |
| Capital Expenditure Standard Classification | 1 063 748          | 130 695               | 12.3%                                  | 120 602               | 11.3%                                  | 251 297               | 23.6%   | 215 616               | 31.3%   | (44.1%)                           |
| Governance and Administration               | 5 400              | -                     | -                                      | 93                    | 1.7%                                   | 93                    | 1.7%  | 56                    | 1.1%  | 66.4%                             |
| Executive & Council                         | 5 000              | -                     |  |                       |  |                       | -   | 29                    | .6%   | (100.0%                           |
| Budget & Treasury Office                    |                    | -                     |  |                       |  |                       | -   | 27                    |   | (100.0%                           |
| Corporate Services                          | 400                | -                     | -                                      | 93                    | 23.2%                                  | 93                    | 23.2%   | -                     | -   | (100.0%                           |
| Community and Public Safety                 | 5 340              | 3 725                 | 69.8%                                  | 37                    | .7%                                    | 3 762                 | 70.5%   | 5 042                 | 16.4%   | (99.3%)                           |
| Community & Social Services                 | 340                | 392                   | 115.4%                                 | 37                    | 11.0%                                  | 430                   | 126.3%  | 43                    | 45.4%   | (12.2%                            |
| Sport And Recreation                        | 5 000              | 732                   | 14.6%                                  | -                     | -                                      | 732                   | 14.6%   | 3 550                 | 77.1%   | (100.0%                           |
| Public Safety                               | -                  | 2 601                 | -                                      | -                     | -                                      | 2 601                 | -   | 1 449                 | -   | (100.0%                           |
| Housing                                     | -                  | -                     | -                                      |                       |  | -                     | -   | -                     | -   | -                                 |
| Health                                      | -                  | -                     | -                                      |                       |  | -                     | -   | -                     | -   | -                                 |
| Economic and Environmental Services         | 545 161            | 119 094               | 21.8%                                  | 90 534                | 16.6%                                  | 209 629               | 38.5%   | 136 404               | 34.9%   | (33.6%)                           |
| Planning and Development                    | 20 000             | -                     | -                                      | -                     | -                                      | -                     | -   | 28 506                | 783.2%  |                                   |
| Road Transport                              | 525 161            | 119 094               | 22.7%                                  | 90 534                | 17.2%                                  | 209 629               | 39.9%   | 107 898               | 30.6%   | (16.1%                            |
| Environmental Protection                    | -                  | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Trading Services                            | 507 847            | 7 876                 | 1.6%                                   | 29 938                | 5.9%                                   | 37 813                | 7.4%  |                       | 27.4%   |                                   |
| Electricity                                 | 176 274            | 5 895                 | 3.3%                                   | 11 711                | 6.6%                                   | 17 606                | 10.0%   | 12 213                | 22.0%   |                                   |
| Water                                       | 109 977            | -                     | -                                      | 871                   | .8%                                    | 871                   | .8%   | 22 514                | 17.1%   |                                   |
| Waste Water Management                      | 216 596            | 1 022                 | .5%                                    | 15 507                | 7.2%                                   | 16 529                | 7.6%  | 16 084                | 36.5%   |                                   |
| Waste Management                            | 5 000              | 959                   | 19.2%                                  | 1 848                 | 37.0%                                  | 2 807                 | 56.1%   | 23 304                | 388.4%  | (92.1%                            |
| Other                                       | -                  | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |

|  |                       |                       |  | 2015/16               |  |                       |   | 201                   | 4/15  |                                  |
|--|-----------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|----------------------------------|
|  | Budget                | First (               | Quarter                                | Second                | Quarter                                | Year                  | to Date   | Second                | Quarter   |                                  |
|  | Main<br>appropriation | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | 2nd Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Q2 of 2014/15 t<br>Q2 of 2015/16 |
| R thousands                                      |                       |                       |  |                       |  |                       | арргорпацип   |                       | арргорпацип   |                                  |
| Cash Flow from Operating Activities              |                       |                       |  |                       |  |                       |   |                       |   |                                  |
| Receipts   | 3 808 370             | 1 052 667             | 27.6%                                  | 761 015               | 20.0%                                  | 1 813 681             | 47.6%   | 878 274               | 49.4%   | (13.4%                           |
| Property rates, penalties and collection charges | 243 803               | 65 580                | 26.9%                                  | 50 809                | 20.8%                                  | 116 389               | 47.7%   | 50 937                | 45.5%   | (.3%                             |
| Service charges                                  | 2 261 897             | 546 745               | 24.2%                                  | 454 176               | 20.1%                                  | 1 000 920             | 44.3%   | 406 739               | 35.8%   | 11.7                             |
| Other revenue                                    | 75 813                | 20 697                | 27.3%                                  | 17 193                | 22.7%                                  | 37 889                | 50.0%   | 16 266                | 35.2%   | 5.7                              |
| Government - operating                           | 545 688               | 171 322               | 31.4%                                  | 5 292                 | 1.0%                                   | 176 613               | 32.4%   | 129 221               | 68.4%   | (95.99                           |
| Government - capital                             | 653 217               | 203 349               | 31.1%                                  | 203 614               | 31.2%                                  | 406 963               | 62.3%   | 222 240               | 79.5%   | (8.4                             |
| Interest   | 27 952                | 44 975                | 160.9%                                 | 29 931                | 107.1%                                 | 74 906                | 268.0%  | 52 871                | 303.3%  | (43.49                           |
| Dividends  | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Payments   | (2 887 909)           | (709 867)             | 24.6%                                  | (833 967)             | 28.9%                                  | (1 543 835)           | 53.5%   | (616 386)             | 48.5%   | 35.3                             |
| Suppliers and employees                          | (2 813 551)           | (709 216)             | 25.2%                                  | (806 159)             | 28.7%                                  | (1 515 375)           | 53.9%   | (600 917)             | 50.3%   | 34.2                             |
| Finance charges                                  | (50 044)              | -                     | -                                      | (27 120)              | 54.2%                                  | (27 120)              | 54.2%   | (15 351)              | 22.7%   | 76.7                             |
| Transfers and grants                             | (24 314)              | (651)                 | 2.7%                                   | (688)                 | 2.8%                                   | (1 339)               | 5.5%  | (117)                 | .4%   | 486.6                            |
| Net Cash from/(used) Operating Activities        | 920 461               | 342 799               | 37.2%                                  | (72 953)              | (7.9%)                                 | 269 846               | 29.3%   | 261 889               | 51.7%   | (127.99                          |
| Cash Flow from Investing Activities              |                       |                       |  |                       |  |                       |   |                       |   |                                  |
| Receipts   |                       | 5 000                 | _                                      | 1 691                 | _                                      | 6 691                 |   |                       | .3%   | (100.09                          |
| Proceeds on disposal of PPE                      | _                     | 5 000                 | _                                      | 1 691                 | _                                      | 6 691                 | -   | _                     | .3%   | (100.09                          |
| Decrease in non-current debtors                  |                       | -                     |  |                       |  | -                     | -   |                       | -   |                                  |
| Decrease in other non-current receivables        |                       |                       | -                                      |                       | -                                      |                       | -   |                       |   |                                  |
| Decrease (increase) in non-current investments   |                       |                       | -                                      |                       | -                                      |                       | -   |                       |   |                                  |
| Payments   | (844 057)             | (124 807)             | 14.8%                                  | (120 602)             | 14.3%                                  | (245 409)             | 29.1%   | (215 616)             | 35.0%   | (44.19                           |
| Capital assets                                   | (844 057)             | (124 807)             | 14.8%                                  | (120 602)             | 14.3%                                  | (245 409)             | 29.1%   | (215 616)             | 35.0%   | (44.19                           |
| Net Cash from/(used) Investing Activities        | (844 057)             | (119 807)             | 14.2%                                  | (118 911)             | 14.1%                                  | (238 718)             | 28.3%   | (215 616)             | 36.1%   | (44.99                           |
| Cash Flow from Financing Activities              |                       |                       |  |                       |  |                       |   |                       |   |                                  |
| Receipts   | 130 120               |                       |  |                       |  |                       |   |                       |   |                                  |
| Short term loans                                 | 100 120               | _                     | _                                      | _                     | _                                      |                       | _   | _                     | _   | _                                |
| Borrowing long term/refinancing                  | 100 000               | _                     | _                                      | -                     | _                                      | _                     | -   | -                     | _   |                                  |
| Increase (decrease) in consumer deposits         | 30 120                | _                     | _                                      | _                     | _                                      | _                     | -   | _                     | _   |                                  |
| Payments   | (57 035)              | (4 002)               | 7.0%                                   | (33 590)              | 58.9%                                  | (37 592)              | 65.9%   | (8 609)               | 23.7%   | 290.2                            |
| Repayment of borrowing                           | (57 035)              | (4 002)               | 7.0%                                   | (33 590)              | 58.9%                                  | (37 592)              | 65.9%   | (8 609)               | 23.7%   | 290.2                            |
| Net Cash from/(used) Financing Activities        | 73 085                | (4 002)               | (5.5%)                                 | (33 590)              | (46.0%)                                | (37 592)              | (51.4%)   | (8 609)               | (4.0%)  | 290.2                            |
| Net Increase/(Decrease) in cash held             | 149 489               | 218 990               | 146.5%                                 | (225 454)             | (150.8%)                               | (6 464)               | (4.3%)  | 37 664                | 54.3%   | (698.69                          |
| Cash/cash equivalents at the year begin:         | 542 174               | 476 030               | 87.8%                                  | 695 020               | 128.2%                                 | 476 030               | 87.8%   | 1 063 968             | 167.3%  | (34.7)                           |
| . , ,  |                       |                       | 100.5%                                 | 469 566               |  |                       |   |                       |   | (57.4                            |
| Cash/cash equivalents at the year end:           | 691 663               | 695 020               | 100.5%                                 | 469 566               | 67.9%                                  | 469 566               | 67.9%   | 1 101 631             | 118.2%  | (57.4                            |

Part 4: Debtor Age Analysis

|   | 0 - 30  | Days  | 31 - 60 Days |       | 61 - 90 Days |      | Over 90 Days |       | Total     |        |        | ots Written Off to<br>otors |        | Bad Debts ito<br>il Policy |
|---|---------|-------|--------------|-------|--------------|------|--------------|-------|-----------|--------|--------|-----------------------------|--------|----------------------------|
| R thousands   | Amount  | %     | Amount       | %     | Amount       | %    | Amount       | %     | Amount    | %      | Amount | %                           | Amount | %                          |
| Debtors Age Analysis By Income Source                                     |         |       |              |       |              |      |              |       |           |        |        |                             |        |                            |
| Trade and Other Receivables from Exchange Transactions - Water            | 39 527  | 4.7%  | 19 845       | 2.3%  | 18 551       | 2.2% | 768 403      | 90.8% | 846 326   | 30.6%  | -      | -                           | -      | -                          |
| Trade and Other Receivables from Exchange Transactions - Electricity      | 148 756 | 29.5% | 94 778       | 18.8% | 42 111       | 8.3% | 218 770      | 43.4% | 504 415   | 18.2%  | -      | -                           | -      | -                          |
| Receivables from Non-exchange Transactions - Property Rates               | 20 061  | 9.5%  | 9 655        | 4.6%  | 6 742        | 3.2% | 175 695      | 82.8% | 212 153   | 7.7%   | -      | -                           | -      | -                          |
| Receivables from Exchange Transactions - Waste Water Management           | 10 881  | 5.4%  | 6 383        | 3.2%  | 5 435        | 2.7% | 178 405      | 88.7% | 201 104   | 7.3%   | -      | -                           | -      | -                          |
| Receivables from Exchange Transactions - Waste Management                 | 9 428   | 3.9%  | 6 309        | 2.6%  | 5 378        | 2.2% | 221 778      | 91.3% | 242 893   | 8.8%   | -      | -                           | -      | -                          |
| Receivables from Exchange Transactions - Property Rental Debtors          | -       | -     | -            | -     | -            | -    | -            | -     | -         | -      | -      | -                           | -      | -                          |
| Interest on Arrear Debtor Accounts  | 12 020  | 1.8%  | 11 689       | 1.8%  | -            | -    | 642 080      | 96.4% | 665 789   | 24.1%  | -      | -                           | -      | -                          |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | -       | -     | -            |       | -            |      |              | -     | -         | -      | -      | -                           |        | -                          |
| Other   | 11 756  | 12.8% | 5 331        | 5.8%  | 4 940        | 5.4% | 69 928       | 76.0% | 91 955    | 3.3%   | -      | -                           |        | -                          |
| Total By Income Source  | 252 428 | 9.1%  | 153 989      | 5.6%  | 83 157       | 3.0% | 2 275 060    | 82.3% | 2 764 634 | 100.0% | -      | -                           | -      | -                          |
| Debtors Age Analysis By Customer Group                                    |         |       |              |       |              |      |              |       |           |        |        |                             |        |                            |
| Organs of State   | 4 358   | 5.3%  | 2 969        | 3.6%  | 2 603        | 3.2% | 72 361       | 87.9% | 82 291    | 3.0%   | -      | -                           | -      | -                          |
| Commercial  | 145 986 | 36.9% | 90 639       | 22.9% | 37 812       | 9.6% | 121 314      | 30.7% | 395 751   | 14.3%  | -      | -                           | -      | -                          |
| Households  | 85 446  | 4.0%  | 50 961       | 2.4%  | 34 860       | 1.6% | 1 981 577    | 92.0% | 2 152 844 | 77.9%  | -      | -                           | -      | -                          |
| Other   | 16 639  | 12.4% | 9 420        | 7.0%  | 7 882        | 5.9% | 99 807       | 74.6% | 133 748   | 4.8%   | -      | -                           | -      | -                          |
| Total By Customer Group   | 252 428 | 9.1%  | 153 989      | 5.6%  | 83 157       | 3.0% | 2 275 060    | 82.3% | 2 764 634 | 100.0% |        | -                           |        |                            |

Part 5: Creditor Age Analysis

|                         | 0 - 30 Days |       | 31 - 60 Days |       | 61 - 9 | 0 Days | Over   | 90 Days | To     | ital   |
|-------------------------|-------------|-------|--------------|-------|--------|--------|--------|---------|--------|--------|
| R thousands             | Amount      | %     | Amount       | %     | Amount | %      | Amount | %       | Amount | %      |
| Creditor Age Analysis   |             |       |              |       |        |        |        |         |        |        |
| Bulk Electricity        | -           | -     | -            | -     | -      | -      | -      | -       | -      | -      |
| Bulk Water              |             | -     | -            | -     | -      | -      | -      | -       | -      | -      |
| PAYE deductions         |             | -     | -            | -     | -      | -      | -      | -       | -      | -      |
| VAT (output less input) |             | -     | -            | -     | -      | -      | -      | -       | -      | -      |
| Pensions / Retirement   |             | -     | -            | -     | -      | -      | -      | -       | -      | -      |
| Loan repayments         |             | -     | -            | -     | -      | -      | -      | -       | -      | -      |
| Trade Creditors         | 199         | 16.3% | 636          | 52.0% | 1      | .1%    | 387    | 31.6%   | 1 223  | 100.0  |
| Auditor-General         |             | -     | -            | -     | -      | -      | -      | -       | -      | -      |
| Other                   | -           | -     | -            | -     | -      | -      | -      | -       | -      | -      |
| Total                   | 199         | 16.3% | 636          | 52.0% | 1      | .1%    | 387    | 31.6%   | 1 223  | 100.09 |

Contact Details

| Conta    | ict Details |                      |              |
|----------|-------------|----------------------|--------------|
| Municipa | al Manager  | Mr Bheki Khenisa     | 014 590 3551 |
| Financia | al Manager  | Ms Sithembiso Molefe | 014 590 3129 |

Source Local Government Database

## NORTH WEST: TLOKWE (NW402) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2015

Part1: Operating Revenue and Expenditure

| , ,   | 2015/16               |                       |  |                       |  |                       |   | 201                   |   |                                  |
|---|-----------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|----------------------------------|
|   | Budget                | First (               | Quarter                                | Second                | Quarter                                | Year                  | to Date   | Second                | d Quarter   |                                  |
| R thousands   | Main<br>appropriation | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | 2nd Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Q2 of 2014/15 t<br>Q2 of 2015/16 |
| Operating Revenue and Expenditure                           |                       |                       |  |                       |  |                       |   |                       |   |                                  |
| Operating Revenue   | 1 085 209             | 350 552               | 32.3%                                  | 159 642               | 14.7%                                  | 510 195               | 47.0%   | 249 562               | 55.4%   | (36.0%                           |
|   | 127 501               | 32 208                | 25.3%                                  | 21 623                |  | 53 830                | 42.2%   | 29 665                | 51.6%   | (27.19                           |
| Property rates  | 127 501               | 32 208                | 25.376                                 | 21 023                | 17.0%                                  | 53 830                |   | 29 000                | 31.076  | (27.17)                          |
| Property rates - penalties and collection charges           | -                     | 192 289               |  | - 00 457              | -                                      | 290.746               | -   | 407.740               |   | - 100.00                         |
| Service charges - electricity revenue                       | 591 954               | 192 289               | 32.5%<br>26.2%                         | 98 457                | 16.6%                                  | 290 746               | 49.1%   | 126 743               | 57.3%   | (22.39                           |
| Service charges - water revenue                             | 91 628                |                       |  | 6 344                 | 6.9%                                   |                       | 33.2%   | 20 118                | 48.3%   | (68.59                           |
| Service charges - sanitation revenue                        | 47 432                | 13 649                | 28.8%                                  | 9 541                 | 20.1%                                  | 23 190                | 48.9%   | 12 820                | 52.6%   | (25.69                           |
| Service charges - refuse revenue                            | 36 049                | 10 170                | 28.2%                                  | 6 773                 | 18.8%                                  | 16 944                | 47.0%   | 9 450                 | 61.3%   | (28.39                           |
| Service charges - other                                     |                       | 11                    |  | 7                     |  | 18                    |   | 7                     |   | (.85                             |
| Rental of facilities and equipment                          | 4 097                 | 966                   | 23.6%                                  | 918                   | 22.4%                                  | 1 884                 | 46.0%   | 1 157                 | 36.4%   | (20.69                           |
| Interest earned - external investments                      | 16 800                | 3 665                 | 21.8%                                  | 2 151                 | 12.8%                                  | 5 816                 | 34.6%   | 2 543                 | 47.2%   | (15.49                           |
| Interest earned - outstanding debtors                       | 6 281                 | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | 1                                |
| Dividends received  |                       |                       |  |                       | -                                      |                       |   |                       |   |                                  |
| Fines   | 10 500                | 1 294                 | 12.3%                                  | 509                   | 4.9%                                   | 1 803                 | 17.2%   | 550                   | 8.5%  | (7.3                             |
| Licences and permits  | 7 320                 | 1 098                 | 15.0%                                  | 1 213                 | 16.6%                                  | 2 311                 | 31.6%   | 1 174                 | 34.7%   | 3.4                              |
| Agency services   |                       | 86                    |  | 57                    |  | 143                   |   | 68                    |   | (17.19                           |
| Transfers recognised - operational                          | 125 790               | 66 348                | 52.7%                                  | 8 524                 | 6.8%                                   | 74 872                | 59.5%   | 38 938                | 84.4%   | (78.19                           |
| Other own revenue Gains on disposal of PPE                  | 19 856                | 4 736                 | 23.9%                                  | 3 526                 | 17.8%                                  | 8 262                 | 41.6%   | 6 331                 | 20.0%   | (44.39                           |
| Operating Expenditure                                       | 1 185 132             | 274 097               | 23.1%                                  | 216 773               | 18.3%                                  | 490 870               | 41.4%   | 309 791               | 52.9%   | (30.0%                           |
| Employee related costs                                      | 336 172               | 69 867                | 20.8%                                  | 46 733                | 13.9%                                  | 116 601               | 34.7%   | 64 804                | 41.4%   |                                  |
| Remuneration of councillors                                 | 19 971                | 4 445                 | 22.3%                                  | 2 810                 | 14.1%                                  | 7 255                 | 36.3%   | 4 075                 | 48.8%   | (31.0                            |
| Debt impairment   | 5 000                 | 1 290                 | 25.8%                                  | 824                   | 16.5%                                  | 2 115                 | 42.3%   | (7 291)               |   | (111.3                           |
| Depreciation and asset impairment                           | 169 251               | 12 205                | 7.2%                                   | 28 316                | 16.7%                                  | 40 521                | 23.9%   | 87 950                | 54.5%   | (67.8                            |
| Finance charges   | 107 231               | 12 203                | 7.270                                  | 102                   | 10.770                                 | 102                   | 23.770  | 4 902                 | 34.370  | (97.9                            |
| Bulk purchases  | 404 823               | 125 052               | 30.9%                                  | 52 551                | 13.0%                                  | 177 603               | 43.9%   | 70 450                | 51.4%   | (25.4)                           |
| Other Materials   | 8 093                 | 123 032               | 30.770                                 | 32 331                | 13.070                                 | 177 003               | 45.770  | 70 430                | 31.4%   | (23.4                            |
| Contracted services   | 61 297                | 8 990                 | 14.7%                                  | 17 002                | 27.7%                                  | 25 992                | 42.4%   | 16 941                | 48.6%   | .4                               |
| Transfers and grants  | 01277                 | 25 622                | 14.770                                 | 26 121                | 21.170                                 | 51 743                | 42.470  | 13 521                | 40.070  | 93.2                             |
| Other expenditure   | 180 525               | 26 626                | 14.7%                                  | 42 312                | 23.4%                                  | 68 939                | 38.2%   | 54 439                | 47.7%   | (22.39                           |
| Loss on disposal of PPE                                     | -                     | -                     | -                                      |                       | -                                      | -                     | -   | -                     | -   | (22.5                            |
| Surplus/(Deficit)   | (99 923)              | 76 455                |  | (57 130)              |  | 19 325                |   | (60 229)              |   |                                  |
| Transfers recognised - capital                              | 56 025                | -                     | -                                      |                       | -                                      | -                     | -   |                       | -   | -                                |
| Contributions recognised - capital                          | -                     | -                     | _                                      |                       | _                                      | -                     | -   | -                     |   | -                                |
| Contributed assets  | -                     |                       | -                                      |                       | -                                      |                       |   |                       | -   | -                                |
| Surplus/(Deficit) after capital transfers and contributions | (43 898)              | 76 455                |  | (57 130)              |  | 19 325                |   | (60 229)              |   |                                  |
| Taxation  | -                     | -                     | -                                      | -                     | -                                      |                       |   |                       | -   | -                                |
| Surplus/(Deficit) after taxation                            | (43 898)              | 76 455                |  | (57 130)              |  | 19 325                |   | (60 229)              |   |                                  |
| Attributable to minorities                                  | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Surplus/(Deficit) attributable to municipality              | (43 898)              | 76 455                |  | (57 130)              |  | 19 325                |   | (60 229)              |   |                                  |
| Share of surplus/ (deficit) of associate                    | -                     |                       | -                                      | -                     |  | ÷                     | -   | -                     | -   | -                                |
| Surplus/(Deficit) for the year                              | (43 898)              | 76 455                |  | (57 130)              |  | 19 325                |   | (60 229)              |   |                                  |

|   |                       |                       |  | 2015/16               |  |                       |   | 201                   | 4/15  |                                |
|---|-----------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|--------------------------------|
|   | Budget                | First (               | Quarter                                | Second                | Quarter                                | Year                  | to Date   | Second                | Quarter   |                                |
| R thousands                                 | Main<br>appropriation | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | 2nd Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Q2 of 2014/15<br>Q2 of 2015/16 |
| Capital Revenue and Expenditure             |                       |                       |  |                       |  |                       |   |                       |   |                                |
| Source of Finance                           | 224 077               | 39 954                | 17.8%                                  | 44 585                | 19.9%                                  | 84 539                | 37.7%   | 48 351                | 36.1%   | (7.89                          |
| National Government                         | 54 677                | 14 725                | 26.9%                                  | 9 791                 | 17.9%                                  | 24 517                | 44.8%   | 25 973                | 70.9%   | (62.39                         |
| Provincial Government                       | 34 077                | 14 723                | 20.770                                 | 7 / 71                | 17.770                                 | 24 317                | 44.070  | 23 713                | 70.7/0  | (02.3                          |
| District Municipality                       |                       |                       |  |                       |  |                       |   |                       |   |                                |
| Other transfers and grants                  |                       |                       |  |                       |  |                       |   |                       |   |                                |
| Transfers recognised - capital              | 54 677                | 14 725                | 26.9%                                  | 9 791                 | 17.9%                                  | 24 517                | 44.8%   | 25 973                | 70.3%   | (62.3                          |
| Borrowing                                   | 34 077                | 14 /23                | 20.7/0                                 | 7 / 71                | 17.770                                 | 24 317                | 44.070  | 2587                  | 70.370  | (100.09                        |
| Internally generated funds                  | 169 400               | 25 228                | 14.9%                                  | 34 794                | 20.5%                                  | 60 022                | 35.4%   | 18 903                | 18.0%   | 84.1                           |
| Public contributions and donations          | 107 100               | 20220                 | 11.770                                 | 01771                 | 20.070                                 | 00 022                | 00.170  | 888                   | 10.070  | (100.0                         |
|   | 224 077               | 39 954                | 17.8%                                  | 44 585                | 19.9%                                  | 84 539                | 37.7%   | 48 351                | 27.107  | (7.8                           |
| Capital Expenditure Standard Classification |                       |                       |  |                       |  |                       |   |                       | 36.1%   |                                |
| Governance and Administration               | 9 035                 | 1 215                 | 13.5%                                  | 4 038                 | 44.7%                                  | 5 254                 | 58.1%   | 827                   | 27.8%   | 388.5                          |
| Executive & Council                         | 4 120                 | 401                   | 9.7%                                   | 758                   | 18.4%                                  | 1 160                 | 28.1%   | 4                     | .4%   |                                |
| Budget & Treasury Office                    |                       | -                     | -                                      | 847                   | -                                      | 847                   | -   | 36                    | 11.9%   |                                |
| Corporate Services                          | 4 915                 | 814                   | 16.6%                                  | 2 433                 | 49.5%                                  | 3 247                 | 66.1%   | 786                   | 47.1%   | 209.                           |
| Community and Public Safety                 | 19 232                | 2 986                 | 15.5%                                  | 5 402                 | 28.1%                                  | 8 388                 | 43.6%   | 7 128                 | 36.2%   |                                |
| Community & Social Services                 | 3 205                 | 216                   | 6.7%                                   | 405                   | 12.6%                                  | 621                   | 19.4%   | 3 629                 | 41.6%   | 3.88)                          |
| Sport And Recreation                        | 9 467                 | 2 104                 | 22.2%                                  | 3 614                 | 38.2%                                  | 5 717                 | 60.4%   | 3 359                 | 64.0%   | 7.                             |
| Public Safety                               | 6 560                 | 667                   | 10.2%                                  | 1 383                 | 21.1%                                  | 2 050                 | 31.2%   | 140                   | 11.2%   | 890                            |
| Housing                                     | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   |                                |
| Health                                      |                       |                       |  |                       |  |                       |   |                       |   |                                |
| Economic and Environmental Services         | 39 320                | 14 494                | 36.9%                                  | 9 718                 | 24.7%                                  | 24 212                | 61.6%   | 7 636                 | 21.0%   | 27.3                           |
| Planning and Development                    | 250                   | 808                   | 323.1%                                 | 56                    | 22.5%                                  | 864                   | 345.7%  | 2 909                 | 21.1%   | (98.1                          |
| Road Transport                              | 38 710                | 13 402                | 34.6%                                  | 9 622                 | 24.9%                                  | 23 024                | 59.5%   | 4 682                 | 21.0%   | 105.                           |
| Environmental Protection                    | 360                   | 284                   | 79.0%                                  | 39                    | 10.8%                                  | 323                   | 89.8%   | 45                    | 20.9%   | (12.5                          |
| Trading Services                            | 156 489               | 21 258                | 13.6%                                  | 25 428                | 16.2%                                  | 46 686                | 29.8%   | 32 761                | 44.0%   | (22.4                          |
| Electricity                                 | 29 300                | 9 383                 | 32.0%                                  | 13 725                | 46.8%                                  | 23 108                | 78.9%   | 14 092                | 32.2%   | (2.                            |
| Water                                       | 15 302                | 3 184                 | 20.8%                                  | 4 162                 | 27.2%                                  | 7 346                 | 48.0%   | 11 751                | 76.3%   | (64.                           |
| Waste Water Management                      | 109 180               | 8 692                 | 8.0%                                   | 7 541                 | 6.9%                                   | 16 232                | 14.9%   | 6 380                 | 34.3%   |                                |
| Waste Management                            | 2 707                 | -                     | -                                      | -                     | -                                      | -                     | -   | 537                   | 97.7%   | (100.                          |
| Other                                       |                       | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   |                                |

|   |                        |                       |  | 2015/16               |  |                       |                                      | 201                   | 4/15                                 |                                  |
|---|------------------------|-----------------------|--|-----------------------|--|-----------------------|--------------------------------------|-----------------------|--------------------------------------|----------------------------------|
|   | Budget                 | First 0               | Quarter                                | Second                | Quarter                                | Year                  | o Date                               | Second                | Quarter                              |                                  |
|   | Main appropriation     | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | 2nd Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main | Q2 of 2014/15 t<br>Q2 of 2015/16 |
| R thousands   |                        |                       |  |                       |  |                       | appropriation                        |                       | appropriation                        |                                  |
| Cash Flow from Operating Activities                               |                        |                       |  |                       |  |                       |                                      |                       |                                      |                                  |
| Receipts  | 1 143 607              | 367 790               | 32.2%                                  | 287 527               | 25.1%                                  | 655 317               | 57.3%                                | 249 895               | 55.1%                                | 15.19                            |
| Property rates, penalties and collection charges                  | 125 876                | 32 113                | 25.5%                                  | 32 438                | 25.8%                                  | 64 550                | 51.3%                                | 29 596                | -                                    | 9.69                             |
| Service charges   | 772 410                | 240 220               | 31.1%                                  | 196 464               | 25.4%                                  | 436 684               | 56.5%                                | 169 329               | -                                    | 16.0                             |
| Other revenue   | 41 773                 | 22 176                | 53.1%                                  | 23 303                | 55.8%                                  | 45 479                | 108.9%                               | 9 162                 | 1.9%                                 | 154.39                           |
| Government - operating  | 125 790                | 52 379                | 41.6%                                  | 32 239                | 25.6%                                  | 84 619                | 67.3%                                | 38 933                | 85.8%                                | (17.29                           |
| Government - capital  | 54 677                 | 17 238                | 31.5%                                  | -                     | -                                      | 17 238                | 31.5%                                | 333                   | 1.5%                                 | (100.09                          |
| Interest  | 23 081                 | 3 665                 | 15.9%                                  | 3 083                 | 13.4%                                  | 6 748                 | 29.2%                                | 2 543                 | 24.7%                                | 21.3                             |
| Dividends   | -                      | -                     | -                                      | -                     | -                                      | -                     | -                                    | -                     | -                                    | -                                |
| Payments  | (1 234 783)            | (274 097)             | 22.2%                                  | (349 357)             | 28.3%                                  | (623 454)             | 50.5%                                | (309 791)             | 65.4%                                | 12.89                            |
| Suppliers and employees   | (1 109 242)            | (272 546)             | 24.6%                                  | (348 182)             | 31.4%                                  | (620 728)             | 56.0%                                | (316 028)             | 65.1%                                | 10.2                             |
| Finance charges   |                        |                       | -                                      |                       | -                                      |                       | -                                    | 7 291                 | -                                    | (100.09                          |
| Transfers and grants  | (125 542)              | (1 551)               | 1.2%                                   | (1 175)               | .9%                                    | (2 726)               | 2.2%                                 | (1 055)               |                                      | 11.5                             |
| Net Cash from/(used) Operating Activities                         | (91 176)               | 93 693                | (102.8%)                               | (61 830)              | 67.8%                                  | 31 863                | (34.9%)                              | (59 896)              | (38.0%)                              | 3.29                             |
| Cash Flow from Investing Activities                               |                        |                       |  |                       |  |                       |                                      |                       |                                      |                                  |
| Receipts  | -                      | 30 676                | -                                      | 4 088                 | -                                      | 34 764                | -                                    | 18 539                | (1 240.4%)                           | (77.9%                           |
| Proceeds on disposal of PPE                                       | -                      | 14 648                | -                                      | -                     | -                                      | 14 648                | -                                    | 15 428                | -                                    | (100.09                          |
| Decrease in non-current debtors                                   | -                      | 1 000                 | -                                      | 4 079                 | -                                      | 5 079                 | -                                    | 3 101                 | (291.9%)                             | 31.5                             |
| Decrease in other non-current receivables                         | -                      | 10                    | -                                      | 9                     | -                                      | 19                    | -                                    | 10                    | 3 260.3%                             | (13.59                           |
| Decrease (increase) in non-current investments                    |                        | 15 018                |  |                       |  | 15 018                |                                      |                       |                                      |                                  |
| Payments  | (224 077)              | (39 954)              | 17.8%                                  | (61 835)              | 27.6%                                  | (101 789)             | 45.4%                                | (48 351)              | 36.1%                                | 27.99                            |
| Capital assets  Net Cash from/(used) Investing Activities         | (224 077)<br>(224 077) | (39 954)<br>(9 278)   | 17.8%<br><b>4.1%</b>                   | (61 835)<br>(57 747)  | 27.6%<br>25.8%                         | (101 789)<br>(67 025) | 45.4%<br>29.9%                       | (48 351)<br>(29 812)  | 36.1%<br>24.0%                       | 27.9<br>93.7                     |
| vet Cash from/(used) investing Activities                         | (224 077)              | (9 2/8)               | 4.1%                                   | (5/ /4/)              | 25.8%                                  | (67 025)              | 29.9%                                | (29 812)              | 24.0%                                | 93.7                             |
| Cash Flow from Financing Activities                               |                        |                       |  |                       |  |                       |                                      |                       |                                      |                                  |
| Receipts  | 1 100                  | 1 319                 | 119.9%                                 | 2 848                 | 259.0%                                 | 4 167                 | 378.8%                               | 24 525                | 3 286.6%                             | (88.49                           |
| Short term loans  | -                      | -                     | -                                      | -                     | -                                      | -                     | -                                    | -                     | -                                    | -                                |
| Borrowing long term/refinancing                                   | -                      | -                     | -                                      | -                     | -                                      | -                     | -                                    | 22 631                | -                                    | (100.09                          |
| Increase (decrease) in consumer deposits                          | 1 100                  | 1 319                 | 119.9%                                 | 2 848                 | 259.0%                                 | 4 167                 | 378.8%                               | 1 894                 | 457.7%                               | 50.4                             |
| Payments  |                        | -                     |  |                       |  |                       | -                                    | (17 729)              | -                                    | (100.09                          |
| Repayment of borrowing  Net Cash from/(used) Financing Activities | 1 100                  | 1 319                 | 119.9%                                 | 2 848                 | 259.0%                                 | 4 167                 | 378.8%                               | (17 729)<br>6 796     | 953.8%                               | (100.09                          |
| . , ,   |                        |                       |  |                       |  |                       |                                      |                       |                                      |                                  |
| Net Increase/(Decrease) in cash held                              | (314 153)              | 85 734                | (27.3%)                                | (116 729)             | 37.2%                                  | (30 995)              | 9.9%                                 | (82 911)              | 80.7%                                | 40.89                            |
| Cash/cash equivalents at the year begin:                          | 376 600                | 376 600               | 100.0%                                 | 462 334               | 122.8%                                 | 376 600               | 100.0%                               | 160 677               | 100.0%                               | 187.7                            |
| Casircasii equivalents at tile year begin.                        | 370 000                | 370 000               | 100.070                                | 402 334               | 122.070                                | 370 000               | 100.076                              | 100 077               | 100.076                              | 107.7                            |

Part 4: Debtor Age Analysis

|   | 0 - 30 | Days  | 31 - 60 Days |      | 61 - 90 Days |      | Over 90 Days |       | Total   |        | Actual Bad Deb<br>Deb | ts Written Off to<br>tors | Impairment -Bad Debts ito<br>Council Policy |   |
|---|--------|-------|--------------|------|--------------|------|--------------|-------|---------|--------|-----------------------|---------------------------|---|---|
| R thousands   | Amount | %     | Amount       | %    | Amount       | %    | Amount       | %     | Amount  | %      | Amount                | %                         | Amount                                      | % |
| Debtors Age Analysis By Income Source                                     |        |       |              |      |              |      |              |       |         |        |                       |                           |   |   |
| Trade and Other Receivables from Exchange Transactions - Water            | 9 158  | 39.8% | 686          | 3.0% | 971          | 4.2% | 12 186       | 53.0% | 23 001  | 15.2%  | -                     | -                         | -   | - |
| Trade and Other Receivables from Exchange Transactions - Electricity      | 39 677 | 77.0% | 1 300        | 2.5% | 673          | 1.3% | 9 872        | 19.2% | 51 522  | 34.1%  | -                     | -                         | -   | - |
| Receivables from Non-exchange Transactions - Property Rates               | 9 017  | 29.1% | 2 579        | 8.3% | 2 457        | 7.9% | 16 898       | 54.6% | 30 950  | 20.5%  | -                     | -                         |   | - |
| Receivables from Exchange Transactions - Waste Water Management           | 4 412  | 35.3% | 507          | 4.1% | 357          | 2.9% | 7 234        | 57.8% | 12 510  | 8.3%   | -                     | -                         | -   | - |
| Receivables from Exchange Transactions - Waste Management                 | 3 282  | 44.7% | 416          | 5.7% | 235          | 3.2% | 3 411        | 46.4% | 7 345   | 4.9%   | -                     | -                         | -   | - |
| Receivables from Exchange Transactions - Property Rental Debtors          | 36     | 29.7% | 6            | 4.6% | 4            | 3.7% | 74           | 61.9% | 120     | .1%    | -                     | -                         | -   | - |
| Interest on Arrear Debtor Accounts  | -      | -     | -            | -    | -            | -    | -            | -     | -       | -      | -                     | -                         | -   | - |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | -      | -     | -            | -    |              | -    | -            | -     | -       | -      | -                     | -                         | -   | - |
| Other   | 155    | .6%   | 1 260        | 4.9% | 1 334        | 5.2% | 22 832       | 89.3% | 25 581  | 16.9%  | -                     | -                         | -   | - |
| Total By Income Source  | 65 737 | 43.5% | 6 753        | 4.5% | 6 032        | 4.0% | 72 506       | 48.0% | 151 028 | 100.0% | -                     | -                         | -   | - |
| Debtors Age Analysis By Customer Group                                    |        |       |              |      |              |      |              |       |         |        |                       |                           |   |   |
| Organs of State   | 13 009 | 53.3% | 1 977        | 8.1% | 1 510        | 6.2% | 7 931        | 32.5% | 24 427  | 16.2%  | -                     | -                         | -   | - |
| Commercial  | 17 795 | 59.5% | 585          | 2.0% | 439          | 1.5% | 11 085       | 37.1% | 29 904  | 19.8%  | -                     | -                         | -   | - |
| Households  | 34 934 | 36.1% | 4 191        | 4.3% | 4 083        | 4.2% | 53 490       | 55.3% | 96 698  | 64.0%  | -                     | -                         | -   | - |
| Other   | -      | -     | -            | -    |              |      |              | -     |         | -      | -                     | -                         | -   |   |
| Total By Customer Group   | 65 737 | 43.5% | 6 753        | 4.5% | 6 032        | 4.0% | 72 506       | 48.0% | 151 028 | 100.0% | -                     | -                         | -   | - |

Part 5: Creditor Age Analysis

|                         | 0 - 30 | 0 - 30 Days |        |       | 61 - 9 | 0 Days | Over 90 Days |       | To     | tal    |
|-------------------------|--------|-------------|--------|-------|--------|--------|--------------|-------|--------|--------|
| R thousands             | Amount | %           | Amount | %     | Amount | %      | Amount       | %     | Amount | %      |
| Creditor Age Analysis   |        |             |        |       |        |        |              |       |        |        |
| Bulk Electricity        | -      | -           | -      | -     | -      | -      | -            | -     | -      | -      |
| Bulk Water              | -      | -           | -      | -     | -      | -      | -            | -     | -      | -      |
| PAYE deductions         | -      | -           | -      | -     | -      | -      | -            | -     | -      | -      |
| VAT (output less input) | -      | -           | -      | -     | -      | -      | -            | -     | -      | -      |
| Pensions / Retirement   | -      | -           | -      | -     | -      | -      | -            | -     | -      | -      |
| Loan repayments         | -      | -           | -      | -     | -      | -      | -            | -     | -      | -      |
| Trade Creditors         | 2 248  | 35.8%       | 1 425  | 22.7% | 23     | .4%    | 2 584        | 41.1% | 6 281  | 100.09 |
| Auditor-General         | -      | -           | -      | -     | -      | -      |              | -     | -      | -      |
| Other                   | -      | -           | -      | -     | -      | -      | -            | -     | -      |        |
| Total                   | 2 248  | 35.8%       | 1 425  | 22.7% | 23     | .4%    | 2 584        | 41.1% | 6 281  | 100.0% |

Contact Details

|   | Contact Details   |                              |              |
|---|-------------------|------------------------------|--------------|
| ſ | Municipal Manager | Dr Nomathomba Blaai-Mokgethi | 018 299 5003 |
|   | Financial Manager | Ms Pamela NR Wilgenbus       | 018 299 5151 |

Source Local Government Database

## NORTH WEST: CITY OF MATLOSANA (NW403) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2015

Part1: Operating Revenue and Expenditure

|   |                       |                       |  | 2015/16               |  |                       |   | 201                   | 14/15   |                                   |
|---|-----------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|-----------------------------------|
|   | Budget                | First (               | Quarter                                | Second                | d Quarter                              | Year                  | to Date   | Second                | d Quarter   |                                   |
| R thousands   | Main<br>appropriation | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | 2nd Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Q2 of 2014/15 to<br>Q2 of 2015/16 |
| Operating Revenue and Expenditure                           |                       |                       |  |                       |  |                       |   |                       |   |                                   |
| Operating Revenue   | 2 380 228             | 826 016               | 34.7%                                  | 565 998               | 23.8%                                  | 1 392 015             | 58.5%   | 453 090               | 47.2%   | 24.9%                             |
|   | 2 300 220             | 96 018                |  | 76 279                | 28.2%                                  | 172 297               |   |                       | 55.0%   |                                   |
| Property rates  | 270 068               | 96 018                | 35.6%                                  | 76 279                | 28.2%                                  | 1/2 29/               | 63.8%   | 66 054                | 55.0%   | 15.5%                             |
| Property rates - penalties and collection charges           |                       | 400.044               | -                                      | -                     | -                                      | -                     | -   | -                     |   | -                                 |
| Service charges - electricity revenue                       | 753 499               | 182 911               | 24.3%                                  | 161 583               | 21.4%                                  | 344 494               | 45.7%   | 141 485               | 51.6%   | 14.2%                             |
| Service charges - water revenue                             | 468 234               | 104 953               | 22.4%                                  | 114 127               | 24.4%                                  | 219 080               | 46.8%   | 84 741                | 40.0%   | 34.7%                             |
| Service charges - sanitation revenue                        | 129 136               | 23 861                | 18.5%                                  | 22 898                | 17.7%                                  | 46 758                | 36.2%   | 17 150                | 71.7%   | 33.5%                             |
| Service charges - refuse revenue                            | 159 486               | 33 062                | 20.7%                                  | 33 151                | 20.8%                                  | 66 214                | 41.5%   | 23 162                | 62.8%   | 43.1%                             |
| Service charges - other                                     | 17 500                | 119 283               | 681.6%                                 | 493                   | 2.8%                                   | 119 776               | 684.4%  | 7 654                 | 8.2%  | (93.6%)                           |
| Rental of facilities and equipment                          | 5 593                 | 1 398                 | 25.0%                                  | 1 218                 | 21.8%                                  | 2 617                 | 46.8%   | 1 486                 | 40.9%   | (18.0%)                           |
| Interest earned - external investments                      | 2 108                 | 326                   | 15.5%                                  | 161                   | 7.6%                                   | 488                   | 23.1%   | 80                    | 3.0%  | 102.4%                            |
| Interest earned - outstanding debtors                       | 79 385                | 29 271                | 36.9%                                  | 33 169                | 41.8%                                  | 62 441                | 78.7%   | 23 107                | 92.5%   | 43.5%                             |
| Dividends received  | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Fines   | 3 031                 | 458                   | 15.1%                                  | 561                   | 18.5%                                  | 1 019                 | 33.6%   | 393                   | 10.1%   | 42.7%                             |
| Licences and permits  | 7 271                 | 2 065                 | 28.4%                                  | 1 462                 | 20.1%                                  | 3 527                 | 48.5%   | 1 662                 | 44.5%   | (12.0%)                           |
| Agency services   | -                     | -                     | -                                      |                       | -                                      | -                     | -   | -                     | -   | -                                 |
| Transfers recognised - operational                          | 350 595               | 145 773               | 41.6%                                  | 92 877                | 26.5%                                  | 238 650               | 68.1%   | 63 838                | 54.3%   | 45.5%                             |
| Other own revenue   | 134 322               | 86 635                | 64.5%                                  | 27 550                | 20.5%                                  | 114 185               | 85.0%   | 22 277                | 42.1%   | 23.7%                             |
| Gains on disposal of PPE                                    | -                     | -                     | -                                      | 469                   | -                                      | 469                   | -   | -                     | -   | (100.0%)                          |
| Operating Expenditure                                       | 2 743 375             | 431 576               | 15.7%                                  | 878 939               | 32.0%                                  | 1 310 515             | 47.8%   | 790 144               | 51.6%   | 11.2%                             |
| Employee related costs                                      | 499 105               | 113 573               | 22.8%                                  | 119 944               | 24.0%                                  | 233 516               | 46.8%   | 111 581               | 47.4%   | 7.5%                              |
| Remuneration of councillors                                 | 21 421                | 5 213                 | 24.3%                                  | 5 251                 | 24.5%                                  | 10 464                | 48.8%   | 5 114                 | 47.8%   | 2.7%                              |
| Debt impairment   | 373 523               | -                     | -                                      | -                     | -                                      | -                     | -   | 206 302               | 166.7%  | (100.0%)                          |
| Depreciation and asset impairment                           | 463 944               | -                     | -                                      | 230 801               | 49.7%                                  | 230 801               | 49.7%   | 229 245               | 52.2%   | .7%                               |
| Finance charges   | 11 099                | 2 857                 | 25.7%                                  | 2 728                 | 24.6%                                  | 5 586                 | 50.3%   | 3 071                 | 51.6%   | (11.2%)                           |
| Bulk purchases  | 747 357               | 127 959               | 17.1%                                  | 215 273               | 28.8%                                  | 343 232               | 45.9%   | 144 457               | 44.3%   | 49.0%                             |
| Other Materials   | 78 081                | 8 865                 | 11.4%                                  | 19 004                | 24.3%                                  | 27 869                | 35.7%   | 21 610                | 29.2%   | (12.1%)                           |
| Contracted services   | 31 500                | 5 026                 | 16.0%                                  | 12 478                | 39.6%                                  | 17 503                | 55.6%   | 9 784                 | 16.2%   | 27.5%                             |
| Transfers and grants  | -                     | -                     | -                                      |                       | -                                      |                       | -   | -                     | -   | -                                 |
| Other expenditure   | 517 345               | 168 083               | 32.5%                                  | 273 460               | 52.9%                                  | 441 544               | 85.3%   | 58 981                | 41.7%   | 363.6%                            |
| Loss on disposal of PPE                                     | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Surplus/(Deficit)   | (363 147)             | 394 440               |  | (312 941)             |  | 81 499                |   | (337 055)             |   |                                   |
| Transfers recognised - capital                              | 128 927               | 59 774                | 46.4%                                  | 39 414                | 30.6%                                  | 99 188                | 76.9%   | 38 009                | 54.2%   | 3.7%                              |
| Contributions recognised - capital                          |                       | -                     | -                                      |                       |  |                       | -   | -                     |   | -                                 |
| Contributed assets  | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Surplus/(Deficit) after capital transfers and contributions | (234 220)             | 454 214               |  | (273 527)             |  | 180 687               |   | (299 046)             |   |                                   |
| Taxation  | -                     | -                     | -                                      |                       | -                                      |                       |   |                       |   |                                   |
| Surplus/(Deficit) after taxation                            | (234 220)             | 454 214               |  | (273 527)             |  | 180 687               |   | (299 046)             |   |                                   |
| Attributable to minorities                                  |                       | -                     | -                                      | - '                   | -                                      | -                     | -   | - 1                   | -   | -                                 |
| Surplus/(Deficit) attributable to municipality              | (234 220)             | 454 214               |  | (273 527)             |  | 180 687               |   | (299 046)             |   |                                   |
| Share of surplus/ (deficit) of associate                    |                       | -                     | -                                      | - '                   | -                                      | -                     | -   | - 1                   | -   | -                                 |
| Surplus/(Deficit) for the year                              | (234 220)             | 454 214               |  | (273 527)             |  | 180 687               |   | (299 046)             |   |                                   |

|   |                       | 2015/16               |  |                       |  |                       |   |                       | 2014/15   |                                   |  |
|---|-----------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|-----------------------------------|--|
|   | Budget                |                       | Quarter                                |                       | Quarter                                |                       | to Date   | Second Quarter        |   |                                   |  |
| Differenced                                 | Main<br>appropriation | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | 2nd Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Q2 of 2014/15 to<br>Q2 of 2015/16 |  |
| R thousands                                 |                       |                       |  |                       |  |                       | appropriation:  |                       |   |                                   |  |
| Capital Revenue and Expenditure             |                       |                       |  |                       |  |                       |   |                       |   |                                   |  |
| Source of Finance                           | 138 927               | 5 292                 | 3.8%                                   | 21 558                | 15.5%                                  | 26 850                | 19.3%   |                       | 26.3%   |                                   |  |
| National Government                         | 128 927               | 5 281                 | 4.1%                                   | 17 574                | 13.6%                                  | 22 855                | 17.7%   | 21 536                | 26.3%   | (18.4%)                           |  |
| Provincial Government                       |                       | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |  |
| District Municipality                       |                       | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |  |
| Other transfers and grants                  | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |  |
| Transfers recognised - capital              | 128 927               | 5 281                 | 4.1%                                   | 17 574                | 13.6%                                  | 22 855                | 17.7%   | 21 536                | 26.3%   | (18.4%)                           |  |
| Borrowing                                   | -                     | -                     | -                                      |                       | -                                      | -                     | -   | -                     | -   | -                                 |  |
| Internally generated funds                  | 10 000                | 11                    | .1%                                    | 3 984                 | 39.8%                                  | 3 995                 | 39.9%   | -                     |   | (100.0%)                          |  |
| Public contributions and donations          |                       | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |  |
| Capital Expenditure Standard Classification | 138 927               | 5 292                 | 3.8%                                   | 21 558                | 15.5%                                  | 26 850                | 19.3%   | 21 536                | 26.3%   | .1%                               |  |
| Governance and Administration               | 10 000                | 11                    | .1%                                    | 3 984                 | 39.8%                                  | 3 995                 | 39.9%   | -                     | -   | (100.0%                           |  |
| Executive & Council                         | 10 000                | -                     | -                                      | 3 984                 | 39.8%                                  | 3 984                 | 39.8%   | -                     | -   | (100.0%                           |  |
| Budget & Treasury Office                    | -                     | 11                    | -                                      | -                     | -                                      | 11                    | -   | -                     | -   | -                                 |  |
| Corporate Services                          | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |  |
| Community and Public Safety                 | 3 430                 | -                     | -                                      |                       | -                                      |                       |   | 3 150                 | 36.2%   | (100.0%                           |  |
| Community & Social Services                 | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |  |
| Sport And Recreation                        | 3 430                 | -                     | -                                      | -                     | -                                      | -                     | -   | 3 150                 | 36.2%   | (100.0%                           |  |
| Public Safety                               | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |  |
| Housing                                     | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |  |
| Health                                      |                       | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |  |
| Economic and Environmental Services         | 52 536                | 728                   | 1.4%                                   | 5 248                 | 10.0%                                  | 5 976                 | 11.4%   | 5 808                 | 21.7%   | (9.6%)                            |  |
| Planning and Development                    | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |  |
| Road Transport                              | 52 536                | 728                   | 1.4%                                   | 5 248                 | 10.0%                                  | 5 976                 | 11.4%   | 5 808                 | 21.7%   | (9.6%                             |  |
| Environmental Protection                    |                       |                       |  |                       |  |                       |   |                       |   |                                   |  |
| Trading Services                            | 72 961                | 4 553                 | 6.2%                                   | 12 326                | 16.9%                                  | 16 879                | 23.1%   |                       | 28.2%   |                                   |  |
| Electricity                                 | 10 000                |                       |  | 1 600                 | 16.0%                                  | 1 600                 | 16.0%   |                       | (1.2%)  |                                   |  |
| Water                                       | 34 964                | 3 597                 | 10.3%                                  | 6 126                 | 17.5%                                  | 9 723                 | 27.8%   | 8 859                 | 35.3%   |                                   |  |
| Waste Water Management                      | 27 997                | 956                   | 3.4%                                   | 4 599                 | 16.4%                                  | 5 556                 | 19.8%   | 3 718                 | 27.5%   | 23.79                             |  |
| Waste Management                            | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   |                                   |  |
| Other                                       | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |  |

|   |                        |                       |  | 2015/16               |  |                       |                                      | 201                   | 4/15                                 |                                  |
|---|------------------------|-----------------------|--|-----------------------|--|-----------------------|--------------------------------------|-----------------------|--------------------------------------|----------------------------------|
|   | Budget                 | First 0               | Quarter                                | Second                | Quarter                                | Year                  | to Date                              | Second                | Quarter                              |                                  |
|   | Main<br>appropriation  | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | 2nd Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main | Q2 of 2014/15 t<br>Q2 of 2015/16 |
| R thousands   |                        |                       |  |                       |  |                       | appropriation                        |                       | appropriation                        |                                  |
| Cash Flow from Operating Activities                       |                        |                       |  |                       |  |                       |                                      |                       |                                      |                                  |
| Receipts  | 1 962 763              | 545 244               | 27.8%                                  | 506 820               | 25.8%                                  | 1 052 063             | 53.6%                                | 432 329               | 47.9%                                | 17.29                            |
| Property rates, penalties and collection charges          | 240 019                | 49 619                | 20.7%                                  | 59 699                | 24.9%                                  | 109 318               | 45.5%                                | 44 053                | 36.7%                                | 35.59                            |
| Service charges   | 1 182 958              | 249 240               | 21.1%                                  | 263 899               | 22.3%                                  | 513 138               | 43.4%                                | 234 828               | 51.8%                                | 12.49                            |
| Other revenue   | 76 815                 | 40 511                | 52.7%                                  | 50 770                | 66.1%                                  | 91 282                | 118.8%                               | 51 526                | 31.5%                                | (1.5%                            |
| Government - operating                                    | 350 595                | 145 773               | 41.6%                                  | 92 877                | 26.5%                                  | 238 650               | 68.1%                                | 63 838                | 54.3%                                | 45.59                            |
| Government - capital                                      | 110 268                | 59 774                | 54.2%                                  | 39 414                | 35.7%                                  | 99 188                | 90.0%                                | 38 009                | 54.2%                                | 3.79                             |
| Interest  | 2 108                  | 326                   | 15.5%                                  | 161                   | 7.6%                                   | 488                   | 23.1%                                | 76                    | 3.0%                                 | 111.39                           |
| Dividends   |                        | -                     | -                                      |                       | -                                      | -                     | -                                    | -                     | -                                    | -                                |
| Payments  | (1 803 526)            | (483 176)             |  | (449 487)             | 24.9%                                  | (932 663)             | 51.7%                                | (386 431)             | 53.9%                                | 16.39                            |
| Suppliers and employees                                   | (1 792 427)            | (480 244)             | 26.8%                                  | (446 759)             | 24.9%                                  | (927 002)             | 51.7%                                | (383 360)             | 54.0%                                | 16.59                            |
| Finance charges   | (11 099)               | (2 932)               | 26.4%                                  | (2 728)               | 24.6%                                  | (5 661)               | 51.0%                                | (3 071)               | 51.6%                                | (11.2%                           |
| Transfers and grants                                      |                        |                       | -                                      |                       | -                                      | -                     |                                      |                       |                                      | -                                |
| Net Cash from/(used) Operating Activities                 | 159 237                | 62 067                | 39.0%                                  | 57 333                | 36.0%                                  | 119 400               | 75.0%                                | 45 898                | 17.9%                                | 24.99                            |
| Cash Flow from Investing Activities                       |                        |                       |  |                       |  |                       |                                      |                       |                                      |                                  |
| Receipts  | (968)                  | (1 775)               | 183.4%                                 | 475                   | (49.1%)                                | (1 300)               | 134.3%                               | 2                     | 1.8%                                 | 24 766.99                        |
| Proceeds on disposal of PPE                               | 1.                     | -                     | -                                      | 469                   | -                                      | 469                   | -                                    | -                     | -                                    | (100.0%                          |
| Decrease in non-current debtors                           | 32                     |                       | -                                      | -                     | -                                      | -                     | -                                    | -                     | -                                    |                                  |
| Decrease in other non-current receivables                 | - (4 000)              | 6                     | 470 401                                | 6                     | -                                      | 12                    | 470.407                              | 2                     | -                                    | 211.39                           |
| Decrease (increase) in non-current investments            | (1 000)                | (1 781)               | 178.1%                                 | (24 550)              | 10 (0)                                 | (1 781)               | 178.1%<br>24.3%                      | (24 524)              | 2/ 20/                               | - 40                             |
| Payments  | (110 268)<br>(110 268) | (5 292)<br>(5 292)    | 4.8%<br>4.8%                           | (21 558)<br>(21 558)  | 19.6%                                  | (26 850)<br>(26 850)  | 24.3%                                | (21 536)<br>(21 536)  | 26.3%<br>26.3%                       | .19                              |
| Capital assets  Net Cash from/(used) Investing Activities | (111 236)              | (5 292)               | 6.4%                                   | (21 083)              | 19.6%<br>19.0%                         | (28 150)              | 25.3%                                | (21 534)              | 26.4%                                | (2.1%                            |
| . , ,   | (111230)               | (7 007)               | 0.476                                  | (21 003)              | 17.070                                 | (20 130)              | 23.370                               | (21 334)              | 20.470                               | (2.170                           |
| Cash Flow from Financing Activities                       |                        |                       |  |                       |  |                       |                                      |                       |                                      |                                  |
| Receipts  |                        | (917)                 | -                                      | (7 262)               | -                                      | (8 179)               | -                                    | 212                   | -                                    | (3 524.6%                        |
| Short term loans Borrowing long term/refinancing          | -                      | (1 327)               | -                                      | (3 519)               |  | (4 846)               | -                                    | (118)                 |                                      | 2 879.29                         |
| Increase (decrease) in consumer deposits                  |                        | 409                   | -                                      | (3 743)               | -                                      | (3 333)               |                                      | 330                   | -                                    | (1 233.6%                        |
| Payments  | (38 000)               | (5 781)               | 15.2%                                  | (6 247)               | 16.4%                                  | (12 028)              | 31.7%                                | (6 252)               | 99.0%                                | (1233.0%                         |
| Repayment of borrowing                                    | (38 000)               | (5 781)               | 15.2%                                  | (6 247)               | 16.4%                                  | (12 028)              | 31.7%                                | (6 252)               | 99.0%                                | (.1%                             |
| Net Cash from/(used) Financing Activities                 | (38 000)               | (6 699)               |  | (13 509)              | 35.5%                                  | (20 207)              | 53.2%                                | (6 040)               | 105.0%                               | 123.79                           |
| Net Increase/(Decrease) in cash held                      | 10 001                 | 48 302                | 483.0%                                 | 22 741                | 227.4%                                 | 71 043                | 710.4%                               | 18 324                | 5.4%                                 | 24.19                            |
| Cash/cash equivalents at the year begin:                  | 90 000                 | 48 302<br>38 200      |  | 22 /41<br>86 502      |  | 71 U43<br>38 200      | 710.4%<br>42.4%                      | 7 831                 | 23.4%                                | 1 004.69                         |
|   |                        |                       | 42.4%                                  |                       | 96.1%                                  |                       |                                      |                       |                                      |                                  |
| Cash/cash equivalents at the year end:                    | 100 001                | 86 502                | 86.5%                                  | 109 243               | 109.2%                                 | 109 243               | 109.2%                               | 26 155                | 10.4%                                | 317.79                           |

Part 4: Debtor Age Analysis

|   | 0 - 30  | Days  | 31 - 60 Days |      | 61 - 90 Days |      | Over 90 Days |       | Total     |        |        | ots Written Off to<br>otors |        | Bad Debts ito<br>I Policy |
|---|---------|-------|--------------|------|--------------|------|--------------|-------|-----------|--------|--------|-----------------------------|--------|---------------------------|
| R thousands   | Amount  | %     | Amount       | %    | Amount       | %    | Amount       | %     | Amount    | %      | Amount | %                           | Amount | %                         |
| Debtors Age Analysis By Income Source                                     |         |       |              |      |              |      |              |       |           |        |        |                             |        |                           |
| Trade and Other Receivables from Exchange Transactions - Water            | 42 004  | 7.5%  | 25 791       | 4.6% | 22 186       | 4.0% | 471 552      | 84.0% | 561 534   | 34.6%  | -      | -                           | -      | -                         |
| Trade and Other Receivables from Exchange Transactions - Electricity      | 49 586  | 28.1% | 11 613       | 6.6% | 7 569        | 4.3% | 107 443      | 61.0% | 176 210   | 10.9%  | -      | -                           |        | -                         |
| Receivables from Non-exchange Transactions - Property Rates               | 27 462  | 19.7% | 5 288        | 3.8% | 4 570        | 3.3% | 101 889      | 73.2% | 139 209   | 8.6%   | -      | -                           |        | -                         |
| Receivables from Exchange Transactions - Waste Water Management           | 5 672   | 5.9%  | 3 767        | 3.9% | 3 426        | 3.6% | 83 578       | 86.7% | 96 443    | 5.9%   | -      | -                           |        | -                         |
| Receivables from Exchange Transactions - Waste Management                 | 10 268  | 6.1%  | 7 390        | 4.4% | 6 885        | 4.1% | 143 555      | 85.4% | 168 098   | 10.4%  | -      | -                           |        |                           |
| Receivables from Exchange Transactions - Property Rental Debtors          | -       | -     | -            | -    | -            | -    | -            | -     | -         |        | -      | -                           |        |                           |
| Interest on Arrear Debtor Accounts  | 11 736  | 3.3%  | 10 710       | 3.0% | 10 448       | 3.0% | 320 587      | 90.7% | 353 481   | 21.8%  | -      | -                           | -      |                           |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | -       |       |              |      |              | -    | -            | -     | -         |        | -      | -                           |        |                           |
| Other   | 3 807   | 3.0%  | 1 500        | 1.2% | 1 308        | 1.0% | 121 787      | 94.8% | 128 402   | 7.9%   | -      | -                           |        |                           |
| Total By Income Source  | 150 535 | 9.3%  | 66 059       | 4.1% | 56 393       | 3.5% | 1 350 391    | 83.2% | 1 623 377 | 100.0% | -      | -                           | -      | -                         |
| Debtors Age Analysis By Customer Group                                    |         |       |              |      |              |      |              |       |           |        |        |                             |        |                           |
| Organs of State   | 3 127   | 11.6% | 959          | 3.6% | 541          | 2.0% | 22 345       | 82.8% | 26 973    | 1.7%   |        |                             |        |                           |
| Commercial  | 53 041  | 19.6% | 11 806       | 4.4% | 10 816       | 4.0% | 194 454      | 72.0% | 270 117   | 16.6%  |        |                             |        |                           |
| Households  | 94 367  | 7.1%  | 53 294       | 4.0% | 45 036       | 3.4% | 1 133 592    | 85.5% | 1 326 288 | 81.7%  | -      | -                           | -      |                           |
| Other   | -       | -     | -            | -    | -            | -    | -            | -     | -         | -      | -      | -                           | -      |                           |
| Total By Customer Group   | 150 535 | 9.3%  | 66.059       | 4.1% | 56 393       | 3.5% | 1 350 391    | 83.2% | 1 623 377 | 100.0% | _      | -                           |        |                           |

Part 5: Creditor Age Analysis

|                         | 0 - 30 Days |       | 31 - 60 Days |       | 61 - 9 | 0 Days | Over 9  | 0 Days | Total   |        |
|-------------------------|-------------|-------|--------------|-------|--------|--------|---------|--------|---------|--------|
| R thousands             | Amount      | %     | Amount       | %     | Amount | %      | Amount  | %      | Amount  | %      |
| Creditor Age Analysis   |             |       |              |       |        |        |         |        |         |        |
| Bulk Electricity        | 67 501      | 42.2% | -            | -     | -      | -      | 92 455  | 57.8%  | 159 956 | 53.79  |
| Bulk Water              | 24 990      | 49.4% | 22 990       | 45.5% | 2 000  | 4.0%   | 559     | 1.1%   | 50 539  | 17.09  |
| PAYE deductions         | -           | -     | -            | -     | -      | -      | -       | -      | -       | -      |
| VAT (output less input) | -           | -     | -            | -     | -      | -      | -       | -      | -       | -      |
| Pensions / Retirement   | -           | -     | -            |       | -      | -      |         | -      | -       |        |
| Loan repayments         | -           | -     | -            |       | -      | -      |         | -      | -       |        |
| Trade Creditors         | 9 388       | 11.3% | 13 344       | 16.1% | 10 817 | 13.0%  | 49 418  | 59.6%  | 82 966  | 27.89  |
| Auditor-General         | 956         | 21.3% | 1 581        | 35.3% | 996    | 22.2%  | 948     | 21.2%  | 4 480   | 1.59   |
| Other                   | -           | -     | -            | -     | -      | -      | -       | -      | -       | -      |
| Total                   | 102 835     | 34.5% | 37 915       | 12.7% | 13 812 | 4.6%   | 143 379 | 48.1%  | 297 942 | 100.0% |

Contact Details

| Contact Details   |                        |              |
|-------------------|------------------------|--------------|
| Municipal Manager | Mr SG Mabuda(Acting)   | 018 487 8009 |
| Financial Manager | Mr CHR Boshoff(Acting) | 018 487 8017 |

Source Local Government Database

## WESTERN CAPE: DRAKENSTEIN (WC023) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2015

Part1: Operating Revenue and Expenditure

| Tarri. Operating Revenue and Experiantic                    |                       |                       |  | 2015/16               |  |                       |   | 201                   | 4/15  |                                   |
|---|-----------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|-----------------------------------|
|   | Budget                | First 0               | Quarter                                | Second                | Quarter                                | Year 1                | o Date  | Second                | I Quarter   |                                   |
| R thousands   | Main<br>appropriation | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | 2nd Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Q2 of 2014/15 to<br>Q2 of 2015/16 |
| Operating Revenue and Expenditure                           |                       |                       |  |                       |  |                       |   |                       |   |                                   |
|   | 1 828 026             | 684 532               | 37.4%                                  | 341 820               | 18.7%                                  | 1 026 352             | F/ 10/  | 258 533               | 58.2%   | 32.2%                             |
| Operating Revenue   |                       |                       |  |                       |  |                       | 56.1%   |                       |   |                                   |
| Property rates  | 210 544               | 212 258               | 100.8%                                 | (1 864)               | (.9%)                                  | 210 394               | 99.9%   | (1 973)               | 99.7%   | (5.6%)                            |
| Property rates - penalties and collection charges           | 1 338                 | (2)                   | (.1%)                                  | 293                   | 21.9%                                  | 292                   | 21.8%   | 499                   | 69.8%   | (41.2%)                           |
| Service charges - electricity revenue                       | 937 740               | 232 126               | 24.8%                                  | 230 014               | 24.5%                                  | 462 141               | 49.3%   | 184 843               | 49.2%   | 24.4%                             |
| Service charges - water revenue                             | 156 872               | 32 913                | 21.0%                                  | 46 458                | 29.6%                                  | 79 371                | 50.6%   | 33 727                | 43.4%   | 37.7%                             |
| Service charges - sanitation revenue                        | 79 851                | 73 701                | 92.3%                                  | 1 618                 | 2.0%                                   | 75 320                | 94.3%   | (1 057)               | 110.0%  | (253.1%                           |
| Service charges - refuse revenue                            | 100 314               | 3 945                 | 3.9%                                   | 2 657                 | 2.6%                                   | 6 602                 | 6.6%  | (3 656)               | 111.1%  | (172.7%                           |
| Service charges - other                                     | 35                    | 90 690                | 259 758.7%                             | 9                     | 24.5%                                  | 90 698                | 259 783.2%  | 8                     | 47.3%   | 12.49                             |
| Rental of facilities and equipment                          | 23 480                | 5 613                 | 23.9%                                  | 6 260                 | 26.7%                                  | 11 873                | 50.6%   | 5 685                 | 51.1%   | 10.19                             |
| Interest earned - external investments                      | 10 985                | 3 668                 | 33.4%                                  | 3 695                 | 33.6%                                  | 7 363                 | 67.0%   | 3 129                 | 72.3%   | 18.19                             |
| Interest earned - outstanding debtors                       | 10 931                | 3 767                 | 34.5%                                  | (419)                 | (3.8%)                                 | 3 348                 | 30.6%   | 3 182                 | 67.7%   | (113.2%                           |
| Dividends received  | 15                    | -                     | -                                      |                       | -                                      |                       | -   | -                     | -   | -                                 |
| Fines   | 67 454                | (7)                   | -                                      | 7                     | -                                      |                       | -   | 706                   | 42.0%   | (99.1%                            |
| Licences and permits  | 13 505                | 626                   | 4.6%                                   | 637                   | 4.7%                                   | 1 263                 | 9.4%  | 3 648                 | 49.3%   | (82.5%                            |
| Agency services   | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Transfers recognised - operational                          | 182 871               | 15 751                | 8.6%                                   | 39 716                | 21.7%                                  | 55 467                | 30.3%   | 21 866                | 23.4%   | 81.6%                             |
| Other own revenue   | 31 842                | 9 482                 | 29.8%                                  | 12 738                | 40.0%                                  | 22 220                | 69.8%   | 7 926                 | 65.1%   | 60.7%                             |
| Gains on disposal of PPE                                    | 250                   | -                     | -                                      |                       | -                                      | -                     | -   | -                     | -   | -                                 |
| Operating Expenditure                                       | 1 907 865             | 349 440               | 18.3%                                  | 395 445               | 20.7%                                  | 744 885               | 39.0%   | 325 400               | 39.5%   | 21.5%                             |
| Employee related costs                                      | 441 004               | 96 055                | 21.8%                                  | 124 315               | 28.2%                                  | 220 370               | 50.0%   | 116 395               | 47.2%   | 6.8%                              |
| Remuneration of councillors                                 | 21 346                | 2 008                 | 9.4%                                   | 2 403                 | 11.3%                                  | 4 411                 | 20.7%   | 4 736                 | 46.2%   | (49.3%)                           |
| Debt impairment   | 96 267                | 9 808                 | 10.2%                                  |                       | -                                      | 9 808                 | 10.2%   | 8 740                 | 50.2%   | (100.0%)                          |
| Depreciation and asset impairment                           | 178 721               | 1                     | -                                      | 6 538                 | 3.7%                                   | 6 539                 | 3.7%  | (267)                 | (.1%)   | (2 544.2%)                        |
| Finance charges   | 69 128                | 17 542                | 25.4%                                  | 17 572                | 25.4%                                  | 35 114                | 50.8%   | 15 255                | 53.7%   | 15.29                             |
| Bulk purchases  | 615 904               | 137 467               | 22.3%                                  | 126 617               | 20.6%                                  | 264 085               | 42.9%   | 109 059               | 43.0%   | 16.19                             |
| Other Materials   |                       | -                     | -                                      | 12 449                |  | 12 449                | -   |                       | -   | (100.0%                           |
| Contracted services   | 23 483                | 2 395                 | 10.2%                                  | 5 006                 | 21.3%                                  | 7 401                 | 31.5%   | 4 351                 | 45.7%   | 15.19                             |
| Transfers and grants  | 695                   | -                     | -                                      | 143                   | 20.6%                                  | 143                   | 20.6%   | -                     | -   | (100.0%                           |
| Other expenditure   | 459 318               | 84 163                | 18.3%                                  | 100 401               | 21.9%                                  | 184 565               | 40.2%   | 67 131                | 39.0%   | 49.6%                             |
| Loss on disposal of PPE                                     | 2 000                 | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Surplus/(Deficit)   | (79 839)              | 335 092               |  | (53 625)              |  | 281 467               |   | (66 867)              |   |                                   |
| Transfers recognised - capital                              | 51 307                |                       | -                                      | 22 117                | 43.1%                                  | 22 117                | 43.1%   | 17 192                | 31.4%   | 28.69                             |
| Contributions recognised - capital                          | _                     | _                     | _                                      |                       | _                                      |                       | _   | _                     | _   |                                   |
| Contributed assets  | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Surplus/(Deficit) after capital transfers and contributions | (28 533)              | 335 092               |  | (31 508)              |  | 303 584               |   | (49 675)              |   |                                   |
| Taxation  | +                     | -                     | -                                      |                       | -                                      |                       |   |                       |   |                                   |
| Surplus/(Deficit) after taxation                            | (28 533)              | 335 092               |  | (31 508)              |  | 303 584               |   | (49 675)              |   |                                   |
| Attributable to minorities                                  | -                     | -                     | -                                      |                       | -                                      | -                     | -   | - '                   | -   | -                                 |
| Surplus/(Deficit) attributable to municipality              | (28 533)              | 335 092               |  | (31 508)              |  | 303 584               |   | (49 675)              |   |                                   |
| Share of surplus/ (deficit) of associate                    | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | - '                   | -   | -                                 |
| Surplus/(Deficit) for the year                              | (28 533)              | 335 092               |  | (31 508)              |  | 303 584               |   | (49 675)              |   |                                   |

|   |                       |                       |  | 201                   |  |                       |   |                       |   |                                |
|---|-----------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|--------------------------------|
|   | Budget                | First (               | Quarter                                | Second                | Quarter                                | Year                  | o Date  | Second                | l Quarter   |                                |
|   | Main<br>appropriation | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | 2nd Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Q2 of 2014/15<br>Q2 of 2015/10 |
| R thousands                                 |                       |                       |  |                       |  |                       | арргорпацоп   |                       | арргорпацоп   |                                |
| Capital Revenue and Expenditure             |                       |                       |  |                       |  |                       |   |                       |   |                                |
| Source of Finance                           | 375 837               | 31 012                | 8.3%                                   | 100 161               | 26.7%                                  | 131 173               | 34.9%   | 49 476                | 25.1%   | 102.4                          |
| National Government                         | 39 688                | 2 095                 | 5.3%                                   | 14 306                | 36.0%                                  | 16 401                | 41.3%   | 10 046                | 41.6%   | 42.4                           |
| Provincial Government                       | 11 619                | 187                   | 1.6%                                   | 5 184                 | 44.6%                                  | 5 371                 | 46.2%   |                       | -   | (100.09                        |
| District Municipality                       |                       | _                     |  |                       |  |                       |   |                       |   |                                |
| Other transfers and grants                  |                       | -                     |  |                       |  |                       |   | -                     | -   | -                              |
| Transfers recognised - capital              | 51 307                | 2 282                 | 4.4%                                   | 19 490                | 38.0%                                  | 21 772                | 42.4%   | 10 046                | 31.4%   | 94.0                           |
| Borrowing                                   | 294 531               | 27 470                | 9.3%                                   | 73 586                | 25.0%                                  | 101 056               | 34.3%   | 31 169                | 19.7%   | 136.1                          |
| Internally generated funds                  | 30 000                | 1 260                 | 4.2%                                   | 7 085                 | 23.6%                                  | 8 345                 | 27.8%   | 8 261                 | 55.1%   | (14.29                         |
| Public contributions and donations          |                       | -                     | -                                      |                       | -                                      |                       | -   | -                     | -   | -                              |
| Capital Expenditure Standard Classification | 375 837               | 31 012                | 8.3%                                   | 100 161               | 26.7%                                  | 131 173               | 34.9%   | 49 476                | 25.1%   | 102.4                          |
| Governance and Administration               | 28 205                | 5 421                 | 19.2%                                  | 14 677                | 52.0%                                  | 20 098                | 71.3%   | 6 820                 | 51.9%   | 115.2                          |
| Executive & Council                         | 10 828                |                       | -                                      | 37                    | .3%                                    | 37                    | .3%   | 39                    | .5%   | (5.5)                          |
| Budget & Treasury Office                    | 75                    | -                     | -                                      | 127                   | 169.0%                                 | 127                   | 169.0%  | 23                    | -   | 458.2                          |
| Corporate Services                          | 17 303                | 5 421                 | 31.3%                                  | 14 513                | 83.9%                                  | 19 933                | 115.2%  | 6 758                 | 113.1%  | 114.8                          |
| Community and Public Safety                 | 30 446                | 2 842                 | 9.3%                                   | 11 233                | 36.9%                                  | 14 075                | 46.2%   | 3 674                 | 19.0%   | 205.8                          |
| Community & Social Services                 | 4 436                 | 59                    | 1.3%                                   | 54                    | 1.2%                                   | 112                   | 2.5%  | 382                   | 18.6%   | (85.9)                         |
| Sport And Recreation                        | 23 340                | 2 261                 | 9.7%                                   | 10 879                | 46.6%                                  | 13 140                | 56.3%   | 2 432                 | 17.3%   | 347.3                          |
| Public Safety                               | 1 270                 | -                     | -                                      | 24                    | 1.9%                                   | 24                    | 1.9%  | 74                    | 297.6%  | (68.3)                         |
| Housing                                     | 1 400                 | 523                   | 37.4%                                  | 276                   | 19.7%                                  | 800                   | 57.1%   | 784                   | 25.8%   | (64.7)                         |
| Health                                      |                       | -                     | -                                      |                       | -                                      | -                     | -   | -                     | -   | -                              |
| Economic and Environmental Services         | 62 997                | 2 604                 | 4.1%                                   | 18 214                | 28.9%                                  | 20 818                | 33.0%   | 17 411                | 41.4%   | 4.6                            |
| Planning and Development                    | 1 982                 | -                     | -                                      | 34                    | 1.7%                                   | 34                    | 1.7%  | 1 507                 | 411.8%  | (97.8                          |
| Road Transport                              | 61 015                | 2 597                 | 4.3%                                   | 17 976                | 29.5%                                  | 20 572                | 33.7%   | 15 905                | 37.9%   | 13.0                           |
| Environmental Protection                    | -                     | 7                     | -                                      | 205                   | -                                      | 212                   | -   | -                     | -   | (100.0                         |
| Trading Services                            | 254 189               | 20 145                | 7.9%                                   | 56 037                | 22.0%                                  | 76 182                | 30.0%   | 21 571                | 17.1%   | 159.8                          |
| Electricity                                 | 57 317                | 2 334                 | 4.1%                                   | 7 063                 | 12.3%                                  | 9 397                 | 16.4%   | 3 416                 | 23.0%   | 106.7                          |
| Water                                       | 86 632                | 11 032                | 12.7%                                  | 19 813                | 22.9%                                  | 30 844                | 35.6%   | 10 351                | 26.8%   |                                |
| Waste Water Management                      | 91 115                | 3 418                 | 3.8%                                   | 24 956                | 27.4%                                  | 28 374                | 31.1%   | 6 594                 | 9.3%  | 278.5                          |
| Waste Management                            | 19 125                | 3 361                 | 17.6%                                  | 4 205                 | 22.0%                                  | 7 566                 | 39.6%   | 1 211                 | 11.2%   | 247.3                          |
| Other                                       |                       | -                     | -                                      | -                     | -                                      |                       | -   |                       | -   | -                              |

|  |                    |                       |  | 2015/16               |  |                       |   | 201                   | 4/15  |                                  |
|--|--------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|----------------------------------|
|  | Budget             | First (               | Quarter                                | Second                | d Quarter                              | Year                  | to Date   | Second                | Quarter   |                                  |
|  | Main appropriation | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | 2nd Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Q2 of 2014/15 t<br>Q2 of 2015/16 |
| R thousands                                      |                    |                       |  |                       |  |                       | арргорпацоп   |                       | арргорпацоп   |                                  |
| Cash Flow from Operating Activities              |                    |                       |  |                       |  |                       |   |                       |   |                                  |
| Receipts   | 1 831 509          | 507 307               | 27.7%                                  | 450 825               | 24.6%                                  | 958 132               | 52.3%   | 424 452               | 50.3%   | 6.29                             |
| Property rates, penalties and collection charges | 205 102            | 85 918                | 41.9%                                  | 63 655                | 31.0%                                  | 149 573               | 72.9%   | 74 544                | 53.4%   | (14.6%                           |
| Service charges                                  | 1 234 018          | 338 633               | 27.4%                                  | 327 272               | 26.5%                                  | 665 905               | 54.0%   | 268 535               | 49.7%   | 21.99                            |
| Other revenue                                    | 136 280            | 15 716                | 11.5%                                  | 18 820                | 13.8%                                  | 34 536                | 25.3%   | 18 006                | 51.8%   | 4.59                             |
| Government - operating                           | 182 871            | 55 001                | 30.1%                                  | 34 902                | 19.1%                                  | 89 903                | 49.2%   | 33 297                | 48.3%   | 4.89                             |
| Government - capital                             | 51 307             | 4 604                 | 9.0%                                   | 2 900                 | 5.7%                                   | 7 504                 | 14.6%   | 23 759                | 48.6%   | (87.89)                          |
| Interest   | 21 916             | 7 435                 | 33.9%                                  | 3 276                 | 14.9%                                  | 10 711                | 48.9%   | 6 311                 | 69.9%   | (48.19                           |
| Dividends  | 15                 | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Payments   | (1 584 946)        | (322 678)             | 20.4%                                  | (449 663)             | 28.4%                                  | (772 341)             | 48.7%   | (329 131)             | 51.8%   | 36.69                            |
| Suppliers and employees                          | (1 515 123)        | (322 678)             | 21.3%                                  | (412 848)             | 27.2%                                  | (735 526)             | 48.5%   | (302 259)             | 51.6%   | 36.69                            |
| Finance charges                                  | (69 128)           | -                     | -                                      | (36 672)              | 53.0%                                  | (36 672)              |   | (26 871)              | 56.2%   | 36.59                            |
| Transfers and grants                             | (695)              | -                     | -                                      | (143)                 | 20.6%                                  | (143)                 | 20.6%   | -                     | -   | (100.09                          |
| Net Cash from/(used) Operating Activities        | 246 562            | 184 629               | 74.9%                                  | 1 162                 | .5%                                    | 185 791               | 75.4%   | 95 322                | 42.6%   | (98.8%                           |
| Cash Flow from Investing Activities              |                    |                       |  |                       |  |                       |   |                       |   |                                  |
| Receipts   | 539                |                       |  |                       |  |                       |   | (25 000)              | (1 693 067.7%)  | (100.0%                          |
| Proceeds on disposal of PPE                      | 250                | _                     | -                                      | _                     | -                                      | _                     | -   | (20 000)              | -   | (100.07.                         |
| Decrease in non-current debtors                  |                    | _                     | -                                      | _                     | -                                      | _                     | -   | _                     | -   |                                  |
| Decrease in other non-current receivables        | 289                | -                     | -                                      | -                     | -                                      |                       | -   |                       |   |                                  |
| Decrease (increase) in non-current investments   |                    |                       |  |                       |  |                       | -   | (25 000)              |   | (100.09                          |
| Payments   | (364 562)          | (31 012)              | 8.5%                                   | (100 161)             | 27.5%                                  | (131 173)             | 36.0%   | (49 476)              | 25.9%   | 102.49                           |
| Capital assets                                   | (364 562)          | (31 012)              | 8.5%                                   | (100 161)             | 27.5%                                  | (131 173)             | 36.0%   | (49 476)              | 25.9%   | 102.49                           |
| Net Cash from/(used) Investing Activities        | (364 023)          | (31 012)              | 8.5%                                   | (100 161)             | 27.5%                                  | (131 173)             | 36.0%   | (74 476)              | 23.7%   | 34.59                            |
| Cash Flow from Financing Activities              |                    |                       |  |                       |  |                       |   |                       |   |                                  |
| Receipts   | 295 263            | _                     | _                                      | _                     |  |                       | _   | _                     |   | _                                |
| Short term loans                                 | 273 203            |                       |  |                       |  |                       |   |                       |   |                                  |
| Borrowing long term/refinancing                  | 294 531            | _                     | _                                      | _                     | _                                      |                       | _   | _                     |   | _                                |
| Increase (decrease) in consumer deposits         | 732                | _                     | _                                      | _                     | _                                      |                       | _   | _                     |   | _                                |
| Payments   | (133 214)          |                       | _                                      | _                     |  |                       | _   | (56 389)              | 51.8%   | (100.0%                          |
| Repayment of borrowing                           | (133 214)          | -                     | -                                      | -                     | -                                      |                       | -   | (56 389)              | 51.8%   | (100.09                          |
| Net Cash from/(used) Financing Activities        | 162 049            | -                     | -                                      | -                     | -                                      |                       | -   | (56 389)              | (58.3%)   | (100.0%                          |
| Net Increase/(Decrease) in cash held             | 44 588             | 153 617               | 344.5%                                 | (98 999)              | (222.0%)                               | 54 618                | 122.5%  | (35 543)              | (25.9%)   | 178.59                           |
|  |                    |                       |  |                       |  |                       |   |                       |   | 40.99                            |
| Cash/cash equivalents at the year begin:         | 124 164            | 124 164               | 100.0%                                 | 277 781               | 223.7%                                 | 124 164               | 100.0%  | 197 212               | 272.9%  |                                  |
| Cash/cash equivalents at the year end:           | 168 752            | 277 781               | 164.6%                                 | 178 782               | 105.9%                                 | 178 782               | 105.9%  | 161 669               | 122.9%  | 10.69                            |
|  |                    |                       |  |                       |  |                       |   |                       |   |                                  |

Part 4: Debtor Age Analysis

|   | 0 - 30  | Days  | 31 - 60 Days |       | 61 - 90 Days |      | Over 90 Days |       | Total   |        |        | ots Written Off to<br>otors |        | Bad Debts ito<br>I Policy |
|---|---------|-------|--------------|-------|--------------|------|--------------|-------|---------|--------|--------|-----------------------------|--------|---------------------------|
| R thousands   | Amount  | %     | Amount       | %     | Amount       | %    | Amount       | %     | Amount  | %      | Amount | %                           | Amount | %                         |
| Debtors Age Analysis By Income Source                                     |         |       |              |       |              |      |              |       |         |        |        |                             |        |                           |
| Trade and Other Receivables from Exchange Transactions - Water            | 18 432  | 28.9% | 4 795        | 7.5%  | 3 094        | 4.9% | 37 451       | 58.7% | 63 771  | 22.1%  | -      | -                           | -      | -                         |
| Trade and Other Receivables from Exchange Transactions - Electricity      | 62 258  | 67.7% | 7 295        | 7.9%  | 2 579        | 2.8% | 19 878       | 21.6% | 92 011  | 31.9%  | -      | -                           | -      | -                         |
| Receivables from Non-exchange Transactions - Property Rates               | 13 164  | 31.2% | 2 917        | 6.9%  | 1 337        | 3.2% | 24 737       | 58.7% | 42 154  | 14.6%  | -      | -                           | -      | -                         |
| Receivables from Exchange Transactions - Waste Water Management           | 4 684   | 18.1% | 1 335        | 5.1%  | 993          | 3.8% | 18 914       | 73.0% | 25 926  | 9.0%   | -      | -                           |        | -                         |
| Receivables from Exchange Transactions - Waste Management                 | 5 544   | 12.1% | 2 139        | 4.7%  | 1 782        | 3.9% | 36 329       | 79.3% | 45 794  | 15.9%  | -      | -                           |        | -                         |
| Receivables from Exchange Transactions - Property Rental Debtors          | 415     | 4.8%  | 710          | 8.2%  | 0            |      | 7 515        | 87.0% | 8 640   | 3.0%   | -      | -                           |        | -                         |
| Interest on Arrear Debtor Accounts  | -       |       | -            |       | -            |      | -            | -     | -       |        | -      | -                           |        | -                         |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | -       |       | -            |       | -            |      | -            | -     | -       |        | -      | -                           |        | -                         |
| Other   | 1 048   | 10.0% | 546          | 5.2%  | 295          | 2.8% | 8 554        | 81.9% | 10 442  | 3.6%   | -      | -                           |        | -                         |
| Total By Income Source  | 105 545 | 36.6% | 19 737       | 6.8%  | 10 080       | 3.5% | 153 377      | 53.1% | 288 738 | 100.0% | -      | -                           | -      | -                         |
| Debtors Age Analysis By Customer Group                                    |         |       |              |       |              |      |              |       |         |        |        |                             |        |                           |
| Organs of State   | 4 038   | 47.5% | 1 447        | 17.0% | 507          | 6.0% | 2 504        | 29.5% | 8 497   | 2.9%   |        |                             |        |                           |
| Commercial  | 41 369  | 80.1% | 2 678        | 5.2%  | 694          | 1.3% | 6 892        | 13.3% | 51 634  | 17.9%  | -      | -                           | -      | -                         |
| Households  | 38 798  | 21.9% | 12 614       | 7.1%  | 7 513        | 4.2% | 118 450      | 66.8% | 177 376 | 61.4%  | -      | -                           | -      | -                         |
| Other   | 21 339  | 41.7% | 2 997        | 5.9%  | 1 366        | 2.7% | 25 531       | 49.8% | 51 232  | 17.7%  | -      | -                           | -      | -                         |
| Total By Customer Group   | 105 545 | 36.6% | 19 737       | 6.8%  | 10 080       | 3.5% | 153 377      | 53.1% | 288 738 | 100.0% |        | -                           |        | -                         |

Part 5: Creditor Age Analysis

|                         | 0 - 30 | ) Days | 31 - 60 Days |      | 61 - 9 | 0 Days | Over   | 90 Days | To     | tal    |
|-------------------------|--------|--------|--------------|------|--------|--------|--------|---------|--------|--------|
| R thousands             | Amount | %      | Amount       | %    | Amount | %      | Amount | %       | Amount | %      |
| Creditor Age Analysis   |        |        |              |      |        |        |        |         |        |        |
| Bulk Electricity        |        | -      | -            | -    | -      | -      | -      | -       | -      |        |
| Bulk Water              |        | -      | -            | -    | -      | -      | -      | -       | -      | -      |
| PAYE deductions         |        | -      | -            | -    | -      | -      | -      | -       | -      | -      |
| VAT (output less input) |        | -      | -            | -    | -      | -      | -      | -       | -      | -      |
| Pensions / Retirement   | -      | -      | -            | -    | -      | -      | -      | -       | -      | -      |
| Loan repayments         |        | -      | -            | -    | -      | -      | -      | -       | -      |        |
| Trade Creditors         |        | -      | -            | -    | -      | -      | -      | -       | -      |        |
| Auditor-General         |        | -      | -            | -    | -      | -      | -      | -       | -      |        |
| Other                   | 207    | 97.2%  | 4            | 1.9% | 2      | .9%    | -      | -       | 213    | 100.09 |
| Total                   | 207    | 97.2%  | 4            | 1.9% | 2      | .9%    |        | -       | 213    | 100.09 |

Contact Details

| Contact Details   |                              |              |
|-------------------|------------------------------|--------------|
| Municipal Manager | Mr Jacques Carstens (acting) | 021 807 4775 |
| Financial Manager | Mr Jacques Carstens          | 021 807 4624 |

Source Local Government Database

## WESTERN CAPE: STELLENBOSCH (WC024) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2015

Part1: Operating Revenue and Expenditure

| Tarri. Operating Revenue and Experiantic                                     |                       |                       |  | 2015/16               |  |                       |   | 201                   | 4/15  |                                  |
|--|-----------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|----------------------------------|
|  | Budget                | First (               | Quarter                                | Second                | Quarter                                | Year 1                | o Date  | Second                | I Quarter   |                                  |
| R thousands  | Main<br>appropriation | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | 2nd Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Q2 of 2014/15 t<br>Q2 of 2015/16 |
| Operating Revenue and Expenditure  |                       |                       |  |                       |  |                       |   |                       |   |                                  |
| Operating Revenue  | 1 219 309             | 554 156               | 45.4%                                  | 195 116               | 16.0%                                  | 749 272               | 61.5%   | 180 341               | 65.3%   | 8.29                             |
|  |                       |                       |  |                       |  |                       |   |                       |   |                                  |
| Property rates   | 265 709               | 266 228               | 100.2%                                 | (2 154)               | (.8%)                                  | 264 074               | 99.4%   | 1 363                 | 100.1%  |                                  |
| Property rates - penalties and collection charges                            | 4 548                 | 629                   | 13.8%                                  | 790                   | 17.4%                                  | 1 418                 | 31.2%   | 792                   | 37.9%   | (.35                             |
| Service charges - electricity revenue  | 457 512               | 105 588               | 23.1%                                  | 107 480               | 23.5%                                  | 213 068               | 46.6%   | 101 626               | 49.4%   |                                  |
| Service charges - water revenue  | 107 543               | 15 179                | 14.1%                                  | 20 169                | 18.8%                                  | 35 348                | 32.9%   | 25 214                | 41.8%   | (20.09                           |
| Service charges - sanitation revenue   | 66 173                | 55 963                | 84.6%                                  | 2 801                 | 4.2%                                   | 58 764                | 88.8%   | 3 033                 | 89.7%   | (7.6                             |
| Service charges - refuse revenue   | 36 740                | 39 290                | 106.9%                                 | (2 130)               | (5.8%)                                 | 37 160                | 101.1%  | (1 365)               | 99.2%   | 56.0                             |
| Service charges - other  | 17 408                | 4 390                 | 25.2%                                  | (403)                 | (2.3%)                                 |                       | 22.9%   |                       | 43.3%   | (112.09                          |
| Rental of facilities and equipment<br>Interest earned - external investments | 17 408                | 4 390                 | 25.2%<br>14.5%                         | (403)<br>17 410       | (2.3%)                                 | 3 988<br>21 638       | 74.3%   | 3 360<br>9 574        | 43.3%   | 81.8                             |
|  | 29 124                | 4 228<br>1 464        | 14.5%<br>49.8%                         | 17 410                | 27.8%                                  | 21 638                | 74.3%   | 1 486                 | 62.7%<br>99.3%  | (45.09                           |
| Interest earned - outstanding debtors Dividends received                     | 2 937                 | 1 464                 | 49.8%                                  | 817                   | 27.8%                                  | 2 281                 | 11.1%   | 1 486                 | 99.5%   | (45.07                           |
| Fines  | 71 134                | 4 033                 | 5.7%                                   | 4 251                 | 6.0%                                   | 8 284                 | 11.6%   | 4 680                 | 42.3%   | (9.29                            |
| Licences and permits   | 7 504                 | 1 665                 | 22.2%                                  | 1 805                 | 24.1%                                  | 3 470                 | 46.2%   | 1 726                 | 42.3%<br>57.5%  | 4.5                              |
| Agency services  | 2 100                 | 541                   | 22.2%                                  | 501                   | 24.1%                                  | 1 042                 | 49.6%   | 493                   | 63.1%   | 1.7                              |
| Transfers recognised - operational   | 122 945               | 49 651                | 40.4%                                  | 39 248                | 31.9%                                  | 88 899                | 72.3%   | 23 942                | 59.2%   | 63.9                             |
| Other own revenue  | 27 931                | 5 307                 | 19.0%                                  | 4 531                 | 16.2%                                  | 9 838                 | 35.2%   | 4 417                 | 36.9%   | 2.6                              |
| Gains on disposal of PPE   | - 2/ 931              | - 5 307               | 19.076                                 | 4 331                 | 10.270                                 | 7 030                 | - 33.270  | - 4417                | 30.770  | -                                |
| Operating Expenditure  | 1 274 227             | 197 802               | 15.5%                                  | 332 124               | 26.1%                                  | 529 926               | 41.6%   | 286 676               | 41.3%   | 15.9                             |
| Employee related costs   | 350 842               | 73 405                | 20.9%                                  | 91 316                | 26.0%                                  | 164 721               | 47.0%   | 83 205                | 47.0%   | 9.7                              |
| Remuneration of councillors  | 16 063                | 3 537                 | 22.0%                                  | 3 611                 | 22.5%                                  | 7 148                 | 44.5%   | 3 281                 | 44.0%   | 10.1                             |
| Debt impairment  | 20 728                | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Depreciation and asset impairment  | 149 053               | -                     | -                                      | 78 736                | 52.8%                                  | 78 736                | 52.8%   | 71 729                | 49.1%   | 9.8                              |
| Finance charges  | 23 714                | -                     | -                                      | 10 191                | 43.0%                                  | 10 191                | 43.0%   | 6 076                 | 26.1%   | 67.7                             |
| Bulk purchases   | 327 369               | 75 257                | 23.0%                                  | 70 391                | 21.5%                                  | 145 648               | 44.5%   | 62 237                | 45.0%   | 13.1                             |
| Other Materials  | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Contracted services  | 15 325                | 1 961                 | 12.8%                                  | 2 716                 | 17.7%                                  | 4 677                 | 30.5%   | 1 770                 | 22.5%   | 53.4                             |
| Transfers and grants   | 8 175                 | 4 219                 | 51.6%                                  | 1 429                 | 17.5%                                  | 5 648                 | 69.1%   | 5 826                 | 88.5%   | (75.59                           |
| Other expenditure  | 362 959               | 39 422                | 10.9%                                  | 73 735                | 20.3%                                  | 113 157               | 31.2%   | 52 552                | 30.1%   | 40.3                             |
| Loss on disposal of PPE  | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Surplus/(Deficit)  | (54 918)              | 356 354               |  | (137 008)             |  | 219 346               |   | (106 335)             |   |                                  |
| Transfers recognised - capital   | 112 256               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Contributions recognised - capital   | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Contributed assets   | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Surplus/(Deficit) after capital transfers and contributions                  | 57 338                | 356 354               |  | (137 008)             |  | 219 346               |   | (106 335)             |   |                                  |
| Taxation   | -                     |                       | -                                      | -                     | -                                      |                       |   | -                     |   | -                                |
| Surplus/(Deficit) after taxation   | 57 338                | 356 354               |  | (137 008)             |  | 219 346               |   | (106 335)             |   |                                  |
| Attributable to minorities   | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Surplus/(Deficit) attributable to municipality                               | 57 338                | 356 354               |  | (137 008)             |  | 219 346               |   | (106 335)             |   |                                  |
| Share of surplus/ (deficit) of associate                                     | -                     | -                     |  | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Surplus/(Deficit) for the year   | 57 338                | 356 354               |  | (137 008)             |  | 219 346               |   | (106 335)             |   |                                  |

|   |                    |                       |  | 2015/16               |  |                       | 201   | 4/15                  |   |                                   |
|---|--------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|-----------------------------------|
|   | Budget             | First 0               | Quarter                                | Second                | l Quarter                              | Year                  | to Date   | Second                | I Quarter   |                                   |
|   | Main appropriation | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | 2nd Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Q2 of 2014/15 to<br>Q2 of 2015/16 |
| R thousands                                 |                    |                       |  |                       |  |                       | арргорпации   |                       | арргорпацоп   |                                   |
| Capital Revenue and Expenditure             |                    |                       |  |                       |  |                       |   |                       |   |                                   |
| Source of Finance                           | 452 759            | 48 712                | 10.8%                                  | 56 789                | 12.5%                                  | 105 501               | 23.3%   | 32 372                | 14.8%   | 75.4%                             |
| National Government                         | 92 785             | 2 354                 | 2.5%                                   | 7 336                 | 7.9%                                   | 9 690                 | 10.4%   | 4 786                 | 15.3%   | 53.3%                             |
| Provincial Government                       | 19 471             | 15                    | .1%                                    | 2 752                 | 14.1%                                  | 2 767                 | 14.2%   | 3 874                 | 20.1%   | (29.0%)                           |
| District Municipality                       |                    | -                     | -                                      |                       | -                                      |                       | -   |                       |   |                                   |
| Other transfers and grants                  |                    | -                     | -                                      |                       | -                                      |                       | -   |                       |   |                                   |
| Transfers recognised - capital              | 112 256            | 2 369                 | 2.1%                                   | 10 088                | 9.0%                                   | 12 457                | 11.1%   | 8 661                 | 16.5%   | 16.5%                             |
| Borrowing                                   | 88 000             | 38 232                | 43.4%                                  | 21 459                | 24.4%                                  | 59 691                | 67.8%   | -                     | -   | (100.0%)                          |
| Internally generated funds                  | 240 504            | 4 830                 | 2.0%                                   | 20 950                | 8.7%                                   | 25 780                | 10.7%   | 23 709                | 26.0%   | (11.6%)                           |
| Public contributions and donations          | 12 000             | 3 281                 | 27.3%                                  | 4 293                 | 35.8%                                  | 7 574                 | 63.1%   | 2                     | -   | 217 051.1%                        |
| Capital Expenditure Standard Classification | 452 759            | 48 712                | 10.8%                                  | 56 789                | 12.5%                                  | 105 501               | 23.3%   | 32 372                | 14.8%   | 75.4%                             |
| Governance and Administration               | 39 538             | 665                   | 1.7%                                   | 4 066                 | 10.3%                                  | 4 731                 | 12.0%   | 1 797                 | 11.6%   | 126.3%                            |
| Executive & Council                         | 40                 | -                     | -                                      | -                     | -                                      | -                     | -   | 1                     | 27.4%   | (100.0%                           |
| Budget & Treasury Office                    | 1 350              | 230                   | 17.0%                                  | 665                   | 49.2%                                  | 894                   | 66.3%   | 212                   | 11.0%   | 213.0%                            |
| Corporate Services                          | 38 148             | 435                   | 1.1%                                   | 3 401                 | 8.9%                                   | 3 837                 | 10.1%   | 1 584                 | 11.6%   | 114.8%                            |
| Community and Public Safety                 | 36 725             | 2 178                 | 5.9%                                   | 5 367                 | 14.6%                                  | 7 545                 | 20.5%   | 5 086                 | 19.0%   | 5.5%                              |
| Community & Social Services                 | 1 538              | 28                    | 1.8%                                   | 91                    | 5.9%                                   | 119                   | 7.7%  | 162                   | 10.5%   | (44.1%                            |
| Sport And Recreation                        | 7 572              | 1 125                 | 14.9%                                  | 1 425                 | 18.8%                                  | 2 550                 | 33.7%   | 1 111                 | 16.5%   | 28.29                             |
| Public Safety                               | 6 520              | 2                     | -                                      | 266                   | 4.1%                                   | 267                   | 4.1%  | 24                    | 15.5%   | 1 015.3%                          |
| Housing                                     | 21 096             | 1 023                 | 4.9%                                   | 3 586                 | 17.0%                                  | 4 609                 | 21.8%   | 3 788                 | 20.3%   | (5.4%                             |
| Health                                      |                    | -                     | -                                      |                       | -                                      |                       | -   | -                     | -   | -                                 |
| Economic and Environmental Services         | 44 979             | 2 155                 | 4.8%                                   | 3 014                 | 6.7%                                   | 5 169                 | 11.5%   | 1 183                 | 8.9%  | 154.7%                            |
| Planning and Development                    | 2 869              | 5                     | .2%                                    | 49                    | 1.7%                                   | 54                    | 1.9%  |                       | 11.9%   |                                   |
| Road Transport                              | 41 010             | 2 148                 | 5.2%                                   | 2 852                 | 7.0%                                   | 5 001                 | 12.2%   |                       | 8.7%  | 183.3%                            |
| Environmental Protection                    | 1 100              | 2                     | .1%                                    | 113                   | 10.3%                                  | 114                   | 10.4%   |                       | 13.9%   |                                   |
| Trading Services                            | 331 467            | 43 682                | 13.2%                                  | 44 342                | 13.4%                                  | 88 024                | 26.6%   | 24 306                | 15.4%   |                                   |
| Electricity                                 | 48 430             | 1 159                 | 2.4%                                   | 5 533                 | 11.4%                                  | 6 692                 | 13.8%   |                       | 17.2%   |                                   |
| Water                                       | 67 574             | 1 183                 | 1.8%                                   | 14 470                | 21.4%                                  | 15 653                | 23.2%   | 13 978                | 32.7%   |                                   |
| Waste Water Management                      | 197 550            | 38 630                | 19.6%                                  | 22 635                | 11.5%                                  | 61 266                | 31.0%   | 1 507                 | 2.2%  |                                   |
| Waste Management                            | 17 913             | 2 709                 | 15.1%                                  | 1 704                 | 9.5%                                   | 4 413                 | 24.6%   | 2 968                 | 12.2%   | (42.6%                            |
| Other                                       | 50                 | 32                    | 64.7%                                  |                       | -                                      | 32                    | 64.7%   | -                     | -   | -                                 |

|  |                       |                       |  | 2015/16               |  |                       |   | 201                   | 4/15  |                                  |
|--|-----------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|----------------------------------|
|  | Budget                | First 0               | Quarter                                | Second                | l Quarter                              | Year                  | to Date   | Second                | Quarter   |                                  |
|  | Main<br>appropriation | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | 2nd Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Q2 of 2014/15 t<br>Q2 of 2015/16 |
| R thousands                                      |                       |                       |  |                       |  |                       | арргорпацип   |                       | арргорпацип   |                                  |
| Cash Flow from Operating Activities              |                       |                       |  |                       |  |                       |   |                       |   |                                  |
| Receipts   | 1 253 700             | 469 418               | 37.4%                                  | 1 652 621             | 131.8%                                 | 2 122 039             | 169.3%  | 336 221               | 59.9%   | 391.5%                           |
| Property rates, penalties and collection charges | 264 852               | 94 784                | 35.8%                                  | 81 151                | 30.6%                                  | 175 935               | 66.4%   | 84 321                | 69.2%   | (3.8%                            |
| Service charges                                  | 652 458               | 155 995               | 23.9%                                  | 168 083               | 25.8%                                  | 324 077               | 49.7%   | 127 838               | 47.1%   | 31.59                            |
| Other revenue                                    | 69 245                | 205 788               | 297.2%                                 | 1 352 497             | 1 953.2%                               | 1 558 286             | 2 250.4%  | 121 876               | 306.5%  | 1 009.79                         |
| Government - operating                           | 122 945               | 5 625                 | 4.6%                                   | 31 893                | 25.9%                                  | 37 518                | 30.5%   | -                     | -   | (100.0%                          |
| Government - capital                             | 112 256               | 3 038                 | 2.7%                                   | 1 638                 | 1.5%                                   | 4 676                 | 4.2%  | 1 472                 | 3.0%  | 11.39                            |
| Interest   | 31 944                | 4 189                 | 13.1%                                  | 17 359                | 54.3%                                  | 21 547                | 67.5%   | 715                   | 5.1%  | 2 328.79                         |
| Dividends  | -                     | -                     | -                                      | -                     | -                                      |                       | -   | -                     | -   | -                                |
| Payments   | (1 034 920)           | (350 820)             |  | (1 580 289)           | 152.7%                                 | (1 931 109)           | 186.6%  | (265 537)             | 56.3%   | 495.19                           |
| Suppliers and employees                          | (1 003 031)           | (345 527)             | 34.4%                                  | (1 567 365)           | 156.3%                                 | (1 912 892)           | 190.7%  | (252 747)             | 56.7%   | 520.19                           |
| Finance charges                                  | (23 714)              | -                     | -                                      | (10 301)              | 43.4%                                  | (10 301)              | 43.4%   | (6 079)               | 26.1%   | 69.59                            |
| Transfers and grants                             | (8 175)               | (5 292)               |  | (2 623)               | 32.1%                                  | (7 915)               | 96.8%   | (6 711)               | 110.2%  | (60.9%                           |
| Net Cash from/(used) Operating Activities        | 218 780               | 118 599               | 54.2%                                  | 72 332                | 33.1%                                  | 190 931               | 87.3%   | 70 684                | 80.9%   | 2.39                             |
| Cash Flow from Investing Activities              |                       |                       |  |                       |  |                       |   |                       |   |                                  |
| Receipts   |                       |                       |  |                       |  |                       |   |                       |   | _                                |
| Proceeds on disposal of PPE                      | _                     | -                     | _                                      | _                     | _                                      | _                     | -   | _                     | _   | _                                |
| Decrease in non-current debtors                  |                       | -                     | -                                      |                       | -                                      |                       | -   |                       |   | -                                |
| Decrease in other non-current receivables        |                       | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Decrease (increase) in non-current investments   |                       | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Payments   | (452 759)             | (46 038)              | 10.2%                                  | (47 639)              | 10.5%                                  | (93 678)              | 20.7%   | (23 425)              | 11.8%   | 103.49                           |
| Capital assets                                   | (452 759)             | (46 038)              | 10.2%                                  | (47 639)              | 10.5%                                  | (93 678)              | 20.7%   | (23 425)              | 11.8%   | 103.49                           |
| Net Cash from/(used) Investing Activities        | (452 759)             | (46 038)              | 10.2%                                  | (47 639)              | 10.5%                                  | (93 678)              | 20.7%   | (23 425)              | 11.8%   | 103.49                           |
| Cash Flow from Financing Activities              |                       |                       |  |                       |  |                       |   |                       |   |                                  |
| Receipts   | 88 000                | 316                   | .4%                                    | (71)                  | (.1%)                                  | 245                   | .3%   | 281                   | .5%   | (125.2%                          |
| Short term loans                                 | - 00 000              |                       | .470                                   | (71)                  | (.170)                                 | 243                   | .570  | 201                   | .570  | (123.27                          |
| Borrowing long term/refinancing                  | 88 000                | _                     | _                                      | _                     | _                                      |                       | _   | _                     | _   | _                                |
| Increase (decrease) in consumer deposits         | _                     | 316                   | _                                      | (71)                  | _                                      | 245                   | -   | 281                   | _   | (125.2%                          |
| Payments   | (6 975)               |                       |  | (3 604)               | 51.7%                                  | (3 604)               | 51.7%   | (3 259)               | 46.7%   | 10.69                            |
| Repayment of borrowing                           | (6 975)               | -                     | -                                      | (3 604)               | 51.7%                                  | (3 604)               | 51.7%   | (3 259)               | 46.7%   | 10.69                            |
| Net Cash from/(used) Financing Activities        | 81 025                | 316                   | .4%                                    | (3 675)               | (4.5%)                                 | (3 359)               | (4.1%)  | (2 978)               | (3.0%)  | 23.49                            |
| Net Increase/(Decrease) in cash held             | (152 954)             | 72 876                | (47.6%)                                | 21 018                | (13.7%)                                | 93 894                | (61.4%)   | 44 282                | (245.7%)  | (52.5%                           |
| Cash/cash equivalents at the year begin:         | 558 186               | 603 636               | 108.1%                                 | 676 512               | 121.2%                                 | 603 636               | 108.1%  | 555 002               | 102.6%  | 21.99                            |
|  |                       |                       |  |                       |  |                       |   |                       |   |                                  |
| Cash/cash equivalents at the year end:           | 405 232               | 676 512               | 166.9%                                 | 697 530               | 172.1%                                 | 697 530               | 172.1%  | 599 285               | 132.1%  | 16.49                            |

Part 4: Debtor Age Analysis

| •   | 0 - 30 | Days  | 31 - 60 Days |      | 61 - 90 Days |      | Over 90 Days |       | Total   |        |        | ots Written Off to<br>otors |        | -Bad Debts ito<br>il Policy |
|---|--------|-------|--------------|------|--------------|------|--------------|-------|---------|--------|--------|-----------------------------|--------|-----------------------------|
| R thousands   | Amount | %     | Amount       | %    | Amount       | %    | Amount       | %     | Amount  | %      | Amount | %                           | Amount | %                           |
| Debtors Age Analysis By Income Source                                     |        |       |              |      |              |      |              |       |         |        |        |                             |        |                             |
| Trade and Other Receivables from Exchange Transactions - Water            | 8 683  | 21.7% | 1 085        | 2.7% | 730          | 1.8% | 29 575       | 73.8% | 40 073  | 25.6%  | -      | -                           | -      | -                           |
| Trade and Other Receivables from Exchange Transactions - Electricity      | 19 655 | 82.5% | 133          | .6%  | 91           | .4%  | 3 949        | 16.6% | 23 829  | 15.2%  | -      | -                           | -      | -                           |
| Receivables from Non-exchange Transactions - Property Rates               | 11 304 | 27.1% | 682          | 1.6% | 495          | 1.2% | 29 208       | 70.1% | 41 689  | 26.7%  | -      | -                           | -      | -                           |
| Receivables from Exchange Transactions - Waste Water Management           | 1 936  | 13.5% | 327          | 2.3% | 257          | 1.8% | 11 813       | 82.4% | 14 333  | 9.2%   | -      | -                           | -      | -                           |
| Receivables from Exchange Transactions - Waste Management                 | 5 043  | 29.0% | 437          | 2.5% | 308          | 1.8% | 11 592       | 66.7% | 17 380  | 11.1%  | -      | -                           | -      | -                           |
| Receivables from Exchange Transactions - Property Rental Debtors          | 1 057  | 7.9%  | 632          | 4.7% | 149          | 1.1% | 11 490       | 86.2% | 13 329  | 8.5%   | -      | -                           | -      | -                           |
| Interest on Arrear Debtor Accounts  | -      | -     | -            |      | -            | -    |              | -     | -       | -      | -      | -                           |        | -                           |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | -      | -     | -            |      | -            | -    |              | -     | -       | -      | -      | -                           |        | -                           |
| Other   | 699    | 12.2% | 69           | 1.2% | 63           | 1.1% | 4 885        | 85.4% | 5 717   | 3.7%   | -      | -                           | -      | -                           |
| Total By Income Source  | 48 378 | 30.9% | 3 367        | 2.2% | 2 093        | 1.3% | 102 512      | 65.6% | 156 350 | 100.0% | -      | -                           | -      | -                           |
| Debtors Age Analysis By Customer Group                                    |        |       |              |      |              |      |              |       |         |        |        |                             |        |                             |
| Organs of State   | 1 988  | 72.8% | 68           | 2.5% | 24           | .9%  | 650          | 23.8% | 2 730   | 1.7%   |        |                             |        |                             |
| Commercial  | 9 009  | 62.5% | 123          | .9%  | 39           | .3%  | 5 246        | 36.4% | 14 417  | 9.2%   | -      | -                           | -      | -                           |
| Households  | 27 390 | 23.7% | 2 669        | 2.3% | 1 837        | 1.6% | 83 440       | 72.3% | 115 335 | 73.8%  | -      | -                           | -      | -                           |
| Other   | 9 990  | 41.9% | 508          | 2.1% | 193          | .8%  | 13 176       | 55.2% | 23 868  | 15.3%  | -      | -                           | -      | -                           |
| Total By Customer Group   | 48 378 | 30.9% | 3 367        | 2.2% | 2 093        | 1.3% | 102 512      | 65.6% | 156 350 | 100.0% |        |                             |        |                             |

Part 5: Creditor Age Analysis

|                         | 0 - 30 | ) Days | 31 - 60 Days |   | 61 - 9 | 0 Days | Over 9 | 0 Days | Tol    | al     |
|-------------------------|--------|--------|--------------|---|--------|--------|--------|--------|--------|--------|
| R thousands             | Amount | %      | Amount       | % | Amount | %      | Amount | %      | Amount | %      |
| Creditor Age Analysis   |        |        |              |   |        |        |        |        |        |        |
| Bulk Electricity        | 22 768 | 100.0% | -            | - | -      | -      | -      | -      | 22 768 | 45.9%  |
| Bulk Water              | -      | -      |              | - | -      | -      |        | -      | -      |        |
| PAYE deductions         | -      | -      |              | - | -      | -      |        | -      | -      |        |
| VAT (output less input) | -      | -      |              | - | -      | -      |        | -      | -      | -      |
| Pensions / Retirement   | -      | -      |              | - | -      | -      |        | -      | -      | -      |
| Loan repayments         | -      | -      |              | - | -      | -      |        | -      | -      | -      |
| Trade Creditors         | 26 849 | 100.0% |              | - | -      | -      |        | -      | 26 849 | 54.1%  |
| Auditor-General         | -      | -      |              | - | -      | -      |        | -      | -      | -      |
| Other                   | -      | -      | -            | - | -      | -      | -      | -      | -      |        |
| Total                   | 49 617 | 100.0% | -            | - | -      | -      |        | -      | 49 617 | 100.0% |

Contact Details

| Contact Details   |                        |              |
|-------------------|------------------------|--------------|
| Municipal Manager | Mrs Christa Liebenberg | 021 808 8763 |
| Financial Manager | Mr Marius Wust         | 021 808 8528 |

Source Local Government Database

## WESTERN CAPE: GEORGE (WC044) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2015

Part1: Operating Revenue and Expenditure

| Tarri. Operating Revenue and Experiantic                    |                       |                       |  | 2015/16               |  |                       |   | 2014/15               |   |                                  |
|---|-----------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|----------------------------------|
|   | Budget                | First (               | Quarter                                | Second                | Quarter                                | Year 1                | o Date  | Second                | I Quarter   |                                  |
| R thousands   | Main<br>appropriation | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | 2nd Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Q2 of 2014/15 t<br>Q2 of 2015/16 |
| Operating Revenue and Expenditure                           |                       |                       |  |                       |  |                       |   |                       |   |                                  |
|   | 1 380 722             | 315 639               | 22.9%                                  | 354 166               | 25.7%                                  | 669 805               | 48.5%   | 261 940               | 46.7%   | 35.29                            |
| Operating Revenue   |                       |                       |  |                       |  |                       |   |                       |   |                                  |
| Property rates  | 189 084               | 57 330                | 30.3%                                  | 40 393                | 21.4%                                  | 97 724                | 51.7%   | 44 860                | 50.6%   | (10.09                           |
| Property rates - penalties and collection charges           | 5 312                 | 1 178                 | 22.2%                                  | 1 444                 | 27.2%                                  | 2 621                 | 49.4%   | 1 406                 | 34.3%   | 2.7                              |
| Service charges - electricity revenue                       | 527 570               | 133 414               | 25.3%                                  | 129 739               | 24.6%                                  | 263 153               | 49.9%   | 117 421               | 48.9%   | 10.5                             |
| Service charges - water revenue                             | 101 813               | 18 366                | 18.0%                                  | 26 127                | 25.7%                                  | 44 493                | 43.7%   | 24 336                | 51.5%   | 7.4                              |
| Service charges - sanitation revenue                        | 65 512                | 20 056                | 30.6%                                  | 21 518                | 32.8%                                  | 41 574                | 63.5%   | 14 247                | 54.4%   | 51.0                             |
| Service charges - refuse revenue                            | 47 058                | 13 960                | 29.7%                                  | 15 116                | 32.1%                                  | 29 076                | 61.8%   | 10 779                | 53.0%   | 40.2                             |
| Service charges - other                                     | 327                   | 84                    | 25.7%                                  | 86                    | 26.4%                                  | 170                   | 52.1%   | 75                    | 39.0%   | 15.5                             |
| Rental of facilities and equipment                          | 2 497                 | 1 431                 | 57.3%                                  | 346                   | 13.8%                                  | 1 777                 | 71.1%   | 1 456                 | 76.8%   | (76.39                           |
| Interest earned - external investments                      | 20 956                | 6 085                 | 29.0%                                  | 6 926                 | 33.0%                                  | 13 010                | 62.1%   | 5 756                 | 60.8%   | 20.3                             |
| Interest earned - outstanding debtors                       | 4 560                 | 1 107                 | 24.3%                                  | 1 099                 | 24.1%                                  | 2 205                 | 48.4%   | 939                   | 45.2%   | 17.0                             |
| Dividends received  |                       |                       |  |                       |  |                       |   |                       | -   |                                  |
| Fines   | 58 139                | 2 639                 | 4.5%                                   | 2 599                 | 4.5%                                   | 5 238                 | 9.0%  | 2 918                 | 42.7%   | (10.99                           |
| Licences and permits  | 2 758                 | 599                   | 21.7%                                  | 456                   | 16.5%                                  | 1 055                 | 38.3%   | 393                   | 38.6%   | 16.0                             |
| Agency services   | 6 982                 | 2 212                 | 31.7%                                  | 2 363                 | 33.9%                                  | 4 576                 | 65.5%   | 298                   | 40.0%   | 692.4                            |
| Transfers recognised - operational                          | 275 184               | 43 943                | 16.0%                                  | 88 065                | 32.0%                                  | 132 008               | 48.0%   | 32 948                | 35.2%   | 167.3                            |
| Other own revenue<br>Gains on disposal of PPE               | 72 971                | 13 235                | 18.1%                                  | 17 890                | 24.5%                                  | 31 125                | 42.7%   | 4 108                 | 34.2%   | 335.5                            |
| Operating Expenditure                                       | 1 436 481             | 229 870               | 16.0%                                  | 385 399               | 26.8%                                  | 615 269               | 42.8%   | 296 667               | 44.1%   | 29.99                            |
| Employee related costs                                      | 346 840               | 79 501                | 22.9%                                  | 102 672               | 29.6%                                  | 182 173               | 52.5%   | 90 511                | 52.8%   | 13.4                             |
| Remuneration of councillors                                 | 19 452                | 4 163                 | 21.4%                                  | 4 173                 | 21.5%                                  | 8 336                 | 42.9%   | 3 944                 | 43.5%   | 5.8                              |
| Debt impairment   | 62 181                | -                     | -                                      |                       | -                                      | -                     | -   | -                     | -   | -                                |
| Depreciation and asset impairment                           | 136 628               | -                     | -                                      | 71 615                | 52.4%                                  | 71 615                | 52.4%   | 27 613                | 49.4%   | 159.4                            |
| Finance charges   | 44 104                | -                     | -                                      | 22 635                | 51.3%                                  | 22 635                | 51.3%   | 24 282                | 50.7%   | (6.8                             |
| Bulk purchases  | 363 243               | 86 078                | 23.7%                                  | 76 471                | 21.1%                                  | 162 549               | 44.7%   | 66 558                | 44.1%   | 14.9                             |
| Other Materials   | 242                   | 50                    | 20.9%                                  | 46                    | 19.0%                                  | 96                    | 39.9%   | 39                    | 32.9%   | 17.1                             |
| Contracted services   | 199 452               | 18 575                | 9.3%                                   | 55 853                | 28.0%                                  | 74 428                | 37.3%   | 42 474                | 32.6%   | 31.5                             |
| Transfers and grants  | 3 145                 | 358                   | 11.4%                                  | 1 292                 | 41.1%                                  | 1 650                 | 52.5%   | 889                   | 48.0%   | 45.4                             |
| Other expenditure   | 261 195               | 41 144                | 15.8%                                  | 50 643                | 19.4%                                  | 91 787                | 35.1%   | 40 358                | 41.0%   | 25.5                             |
| Loss on disposal of PPE                                     | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Surplus/(Deficit)   | (55 759)              | 85 769                |  | (31 233)              |  | 54 536                |   | (34 727)              |   |                                  |
| Transfers recognised - capital                              | 129 882               |                       | -                                      | 30 660                | 23.6%                                  | 30 660                | 23.6%   | 28 969                | 45.3%   | 5.8                              |
| Contributions recognised - capital                          | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Contributed assets  | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Surplus/(Deficit) after capital transfers and contributions | 74 122                | 85 769                |  | (574)                 |  | 85 196                |   | (5 758)               |   |                                  |
| Taxation  | -                     |                       | -                                      |                       | -                                      |                       |   | -                     |   | -                                |
| Surplus/(Deficit) after taxation                            | 74 122                | 85 769                |  | (574)                 |  | 85 196                |   | (5 758)               |   |                                  |
| Attributable to minorities                                  | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Surplus/(Deficit) attributable to municipality              | 74 122                | 85 769                |  | (574)                 |  | 85 196                |   | (5 758)               |   |                                  |
| Share of surplus/ (deficit) of associate                    | -                     |                       | -                                      |                       | -                                      | -                     | -   |                       | -   | -                                |
| Surplus/(Deficit) for the year                              | 74 122                | 85 769                |  | (574)                 |  | 85 196                |   | (5 758)               |   |                                  |

| R thousands  Capital Revenue and Expenditure  Source of Finance  National Government Provincial Government | Main propriation  244 338 110 006 17 050 2 826 | First C Actual Expenditure  22 453 9 924 665 | Duarter  1st Q as % of Main appropriation  9.2% | Second<br>Actual<br>Expenditure | 2nd Q as % of<br>Main<br>appropriation | Year t<br>Actual<br>Expenditure | o Date Total Expenditure as % of main appropriation | Second<br>Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Q2 of 2014/15<br>Q2 of 2015/16 |
|--|--|--|---|---------------------------------|--|---------------------------------|---|---------------------------------|---|--------------------------------|
| R thousands  Capital Revenue and Expenditure  Source of Finance  National Government  Proviokal Government | 244 338<br>110 006<br>17 050<br>2 826          | 22 453<br>9 924                              | Main appropriation 9.2%                         | Expenditure                     | Main<br>appropriation                  |                                 | Expenditure as<br>% of main                         |                                 | Expenditure as<br>% of main                           |                                |
| Capital Revenue and Expenditure Source of Finance National Government Proviodal Government                 | 110 006<br>17 050<br>2 826                     | 9 924  |   | 38 873                          |  |                                 | appropriation                                       |                                 | appropriation   |                                |
| Source of Finance National Government Provincial Government  | 110 006<br>17 050<br>2 826                     | 9 924  |   | 38 873                          |  |                                 |   |                                 |   |                                |
| National Government<br>Provincial Government   | 110 006<br>17 050<br>2 826                     | 9 924  |   | 38 873                          |  |                                 |   |                                 |   |                                |
| Provincial Government  | 17 050<br>2 826                                |  | 0.00/   |                                 | 15.9%                                  | 61 325                          | 25.1%   | 36 180                          | 25.1%   | 7.4                            |
|  | 2 826  | 665  |   | 27 522                          | 25.0%                                  | 37 447                          | 34.0%   | 17 311                          | 31.0%   | 59.0                           |
|  |  |  | 3.9%  | 363                             | 2.1%                                   | 1 028                           | 6.0%  | 4 516                           | 66.0%   | (92.09                         |
| District Municipality  |  | 670  | 23.7%   | 1 922                           | 68.0%                                  | 2 591                           | 91.7%   | 463                             | 7.7%  | 315.4                          |
| Other transfers and grants   | 14 231   | 1 024  | 7.2%  | 227                             | 1.6%                                   | 1 251                           | 8.8%  | 7 780                           | 15.8%   | (97.19                         |
| Transfers recognised - capital   | 144 112  | 12 284                                       | 8.5%  | 30 033                          | 20.8%                                  | 42 317                          | 29.4%   | 30 069                          | 29.2%   | (.19                           |
| Borrowing  | 21 970   | 5 085  | 23.1%   | 444                             | 2.0%                                   | 5 529                           | 25.2%   |                                 | -   | (100.09                        |
| Internally generated funds   | 78 256   | 5 084  | 6.5%  | 8 395                           | 10.7%                                  | 13 479                          | 17.2%   | 6 111                           | 16.4%   | 37.4                           |
| Public contributions and donations   | -  | -  | -   | -                               | -                                      | -                               | -   | -                               | -   |                                |
| Capital Expenditure Standard Classification  | 244 338  | 22 453                                       | 9.2%  | 38 873                          | 15.9%                                  | 61 325                          | 25.1%   | 36 180                          | 25.1%   | 7.4                            |
| Governance and Administration  | 14 370   | 2 764  | 19.2%   | 2 548                           | 17.7%                                  | 5 311                           | 37.0%   | 1 326                           | 16.4%   | 92.1                           |
| Executive & Council  | 4 683  | 243  | 5.2%  | 297                             | 6.3%                                   | 540                             | 11.5%   | 283                             | 15.7%   | 5.0                            |
| Budget & Treasury Office   | 593  | 22   | 3.7%  | 162                             | 27.4%                                  | 184                             | 31.1%   | 20                              | 10.8%   | 715.6                          |
| Corporate Services   | 9 094  | 2 499  | 27.5%   | 2 089                           | 23.0%                                  | 4 587                           | 50.4%   | 1 024                           | 16.9%   | 104.0                          |
| Community and Public Safety  | 24 433   | 1 082  | 4.4%  | 1 743                           | 7.1%                                   | 2 825                           | 11.6%   | 2 008                           | 6.9%  | (13.2                          |
| Community & Social Services  | 3 788  | 168  | 4.4%  | 453                             | 12.0%                                  | 621                             | 16.4%   | 39                              | .9%   | 1 053.5                        |
| Sport And Recreation   | 5 821  | 356  | 6.1%  | 756                             | 13.0%                                  | 1 112                           | 19.1%   | 923                             | 11.2%   | (18.1                          |
| Public Safety  | 8 059  | 404  | 5.0%  | 533                             | 6.6%                                   | 936                             | 11.6%   | 1 009                           | 34.3%   | (47.2                          |
| Housing  | 6 745  | 143  | 2.1%  | -                               | -                                      | 143                             | 2.1%  | 34                              | .5%   | (100.0                         |
| Health   | 20   | 11   | 55.0%   | 1                               | 4.6%                                   | 12                              | 59.6%   | 3                               | 11.0%   | (66.5)                         |
| Economic and Environmental Services  | 94 875   | 10 092                                       | 10.6%   | 25 127                          | 26.5%                                  | 35 219                          | 37.1%   | 11 622                          | 27.3%   | 116.2                          |
| Planning and Development   | -  | -  | -   | -                               | -                                      | -                               | -   | -                               | -   | -                              |
| Road Transport   | 94 875   | 10 092                                       | 10.6%   | 25 127                          | 26.5%                                  | 35 219                          | 37.1%   | 11 622                          | 27.3%   | 116.2                          |
| Environmental Protection   | -  | -  | -   | -                               | -                                      | -                               | -   | -                               | -   | -                              |
| Trading Services   | 110 609  | 8 515  | 7.7%  | 9 455                           | 8.5%                                   | 17 971                          | 16.2%   | 21 224                          | 28.7%   | (55.4                          |
| Electricity  | 31 390   | 1 708  | 5.4%  | 3 022                           | 9.6%                                   | 4 731                           | 15.1%   | 2 332                           | 9.9%  | 29.                            |
| Water  | 34 567   | 167  | .5%   | 2 797                           | 8.1%                                   | 2 964                           | 8.6%  | 331                             | 3.8%  | 744.                           |
| Waste Water Management   | 36 172   | 5 322  | 14.7%   | 3 470                           | 9.6%                                   | 8 791                           | 24.3%   | 18 556                          | 71.1%   | (81.3                          |
| Waste Management   | 8 480  | 1 319  | 15.5%   | 166                             | 2.0%                                   | 1 485                           | 17.5%   | 5                               | -   | 3 441.                         |
| Other  | 52   | -  | -   | -                               |  |                                 | -   |                                 |   |                                |

|  |                       |                       |  | 2015/16               |  |                       |   | 201                   | 4/15  |                                   |
|--|-----------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|-----------------------------------|
|  | Budget                | First (               | Quarter                                | Second                | Quarter                                | Year                  | to Date   | Second                | Quarter   |                                   |
|  | Main<br>appropriation | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | 2nd Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Q2 of 2014/15 to<br>Q2 of 2015/16 |
| R thousands                                      |                       |                       |  |                       |  |                       | арргорпацип   |                       | арргорпацип   |                                   |
| Cash Flow from Operating Activities              |                       |                       |  |                       |  |                       |   |                       |   |                                   |
| Receipts   | 1 414 520             | 561 650               | 39.7%                                  | 536 728               | 37.9%                                  | 1 098 378             | 77.7%   | 378 564               | 59.2%   | 41.8%                             |
| Property rates, penalties and collection charges | 186 620               | 55 933                | 30.0%                                  | 49 908                | 26.7%                                  | 105 841               | 56.7%   | 46 416                | 50.6%   | 7.5%                              |
| Service charges                                  | 712 588               | 182 724               | 25.6%                                  | 188 604               | 26.5%                                  | 371 328               | 52.1%   | 170 471               | 52.0%   | 10.69                             |
| Other revenue                                    | 89 992                | 176 459               | 196.1%                                 | 162 870               | 181.0%                                 | 339 329               | 377.1%  | 43 200                | 103.4%  | 277.09                            |
| Government - operating                           | 274 024               | 85 767                | 31.3%                                  | 103 507               | 37.8%                                  | 189 274               | 69.1%   | 86 677                | 65.3%   | 19.49                             |
| Government - capital                             | 125 780               | 52 672                | 41.9%                                  | 23 789                | 18.9%                                  | 76 460                | 60.8%   | 25 187                | 75.7%   | (5.6%                             |
| Interest   | 25 515                | 8 096                 | 31.7%                                  | 8 051                 | 31.6%                                  | 16 147                | 63.3%   | 6 612                 | 56.2%   | 21.89                             |
| Dividends  |                       | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Payments   | (1 188 503)           | (411 701)             | 34.6%                                  | (542 044)             | 45.6%                                  | (953 745)             | 80.2%   | (356 148)             | 62.4%   | 52.29                             |
| Suppliers and employees                          | (1 141 254)           | (411 338)             | 36.0%                                  | (518 172)             | 45.4%                                  | (929 510)             |   | (331 087)             | 63.0%   | 56.59                             |
| Finance charges                                  | (44 104)              | -                     | -                                      | (22 569)              | 51.2%                                  | (22 569)              |   | (24 282)              | 50.7%   | (7.1%                             |
| Transfers and grants                             | (3 145)               | (363)                 | 11.5%                                  | (1 303)               | 41.4%                                  | (1 666)               | 53.0%   | (779)                 | 48.0%   | 67.39                             |
| Net Cash from/(used) Operating Activities        | 226 017               | 149 949               | 66.3%                                  | (5 316)               | (2.4%)                                 | 144 634               | 64.0%   | 22 416                | 44.9%   | (123.7%                           |
| Cash Flow from Investing Activities              |                       |                       |  |                       |  |                       |   |                       |   |                                   |
| Receipts   | 5 997                 | 2 807                 | 46.8%                                  | 5 559                 | 92.7%                                  | 8 367                 | 139.5%  | 583                   | 12.8%   | 853.99                            |
| Proceeds on disposal of PPE                      | 6 063                 | 2 807                 | 46.3%                                  | 5 559                 | 91.7%                                  | 8 367                 | 138.0%  | 583                   | 12.8%   | 853.99                            |
| Decrease in non-current debtors                  |                       |                       | -                                      |                       | -                                      |                       |   |                       |   | -                                 |
| Decrease in other non-current receivables        | (66)                  | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Decrease (increase) in non-current investments   |                       | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Payments   | (219 904)             | (15 287)              | 7.0%                                   | (15 932)              | 7.2%                                   | (31 219)              | 14.2%   | (27 881)              | 30.8%   | (42.9%                            |
| Capital assets                                   | (219 904)             | (15 287)              | 7.0%                                   | (15 932)              | 7.2%                                   | (31 219)              | 14.2%   | (27 881)              | 30.8%   | (42.9%                            |
| Net Cash from/(used) Investing Activities        | (213 907)             | (12 479)              | 5.8%                                   | (10 373)              | 4.8%                                   | (22 852)              | 10.7%   | (27 298)              | 32.5%   | (62.0%                            |
| Cash Flow from Financing Activities              |                       |                       |  |                       |  |                       |   |                       |   |                                   |
| Receipts   | 22 173                | 501                   | 2.3%                                   | 450                   | 2.0%                                   | 951                   | 4.3%  | 2 142                 | 18.9%   | (79.0%                            |
| Short term loans                                 | 22.170                |                       | 2.070                                  |                       | -                                      |                       | 1.070   | 2.12                  |   | (77.070                           |
| Borrowing long term/refinancing                  | 21 970                | _                     | _                                      | -                     | _                                      | _                     | -   | -                     | _   | -                                 |
| Increase (decrease) in consumer deposits         | 203                   | 501                   | 246.5%                                 | 450                   | 221.5%                                 | 951                   | 468.0%  | 2 142                 | 534.3%  | (79.0%                            |
| Payments   | (38 442)              | _                     | -                                      | (20 427)              | 53.1%                                  | (20 427)              | 53.1%   | (20 224)              | 60.9%   | 1.09                              |
| Repayment of borrowing                           | (38 442)              |                       | -                                      | (20 427)              | 53.1%                                  | (20 427)              | 53.1%   | (20 224)              | 60.9%   | 1.09                              |
| Net Cash from/(used) Financing Activities        | (16 268)              | 501                   | (3.1%)                                 | (19 977)              | 122.8%                                 | (19 477)              | 119.7%  | (18 083)              | 90.8%   | 10.5%                             |
| Net Increase/(Decrease) in cash held             | (4 159)               | 137 971               | (3 317.7%)                             | (35 666)              | 857.6%                                 | 102 305               | (2 460.0%)  | (22 966)              | 67.2%   | 55.39                             |
| Cash/cash equivalents at the year begin:         | 428 803               | 345 881               | 80.7%                                  | 483 851               | 112.8%                                 | 345 881               | 80.7%   | 443 548               | 100.0%  | 9.19                              |
|  |                       |                       |  |                       |  |                       |   |                       |   |                                   |
| Cash/cash equivalents at the year end:           | 424 644               | 483 851               | 113.9%                                 | 448 185               | 105.5%                                 | 448 185               | 105.5%  | 420 582               | 96.3%   | 6.69                              |

Part 4: Debtor Age Analysis

|   | 0 - 30   | Days   | 31 - 60 Days |         | 61 - 90 Days |         | Over 90 Days |          | Total   |        | Actual Bad Deb<br>Deb | ts Written Off to<br>tors |        | -Bad Debts ito<br>il Policy |
|---|----------|--------|--------------|---------|--------------|---------|--------------|----------|---------|--------|-----------------------|---------------------------|--------|-----------------------------|
| R thousands   | Amount   | %      | Amount       | %       | Amount       | %       | Amount       | %        | Amount  | %      | Amount                | %                         | Amount | %                           |
| Debtors Age Analysis By Income Source                                     |          |        |              |         |              |         |              |          |         |        |                       |                           |        |                             |
| Trade and Other Receivables from Exchange Transactions - Water            | 15 737   | 26.7%  | 3 000        | 5.1%    | 2 562        | 4.3%    | 37 642       | 63.9%    | 58 941  | 34.3%  | 8 907                 | 15.1%                     | -      | -                           |
| Trade and Other Receivables from Exchange Transactions - Electricity      | 26 152   | 79.3%  | 779          | 2.4%    | 331          | 1.0%    | 5 700        | 17.3%    | 32 962  | 19.2%  | 643                   | 1.9%                      | -      | -                           |
| Receivables from Non-exchange Transactions - Property Rates               | 15 410   | 47.5%  | 1 227        | 3.8%    | 948          | 2.9%    | 14 857       | 45.8%    | 32 442  | 18.9%  | 1 071                 | 3.3%                      |        |                             |
| Receivables from Exchange Transactions - Waste Water Management           | 9 293    | 37.5%  | 1 380        | 5.6%    | 1 170        | 4.7%    | 12 936       | 52.2%    | 24 779  | 14.4%  | 2 634                 | 10.6%                     |        | -                           |
| Receivables from Exchange Transactions - Waste Management                 | 7 030    | 39.5%  | 1 148        | 6.4%    | 891          | 5.0%    | 8 735        | 49.1%    | 17 804  | 10.4%  | 2 081                 | 11.7%                     | -      | -                           |
| Receivables from Exchange Transactions - Property Rental Debtors          | 27       | 8.2%   | 4            | 1.3%    | 6            | 1.9%    | 290          | 88.6%    | 328     | .2%    | 44                    | 13.5%                     | -      | -                           |
| Interest on Arrear Debtor Accounts  | 363      | 4.3%   | 87           | 1.0%    | 101          | 1.2%    | 7 825        | 93.4%    | 8 376   | 4.9%   | 652                   | 7.8%                      | -      | -                           |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | -        | -      | -            | -       | -            | -       | -            | -        | -       | -      | -                     | -                         | -      | -                           |
| Other   | (13 464) | 349.8% | 665          | (17.3%) | 674          | (17.5%) | 8 277        | (215.0%) | (3 849) | (2.2%) | 213                   | (5.5%)                    | -      | -                           |
| Total By Income Source  | 60 547   | 35.2%  | 8 291        | 4.8%    | 6 682        | 3.9%    | 96 263       | 56.0%    | 171 783 | 100.0% | 16 244                | 9.5%                      | -      | -                           |
| Debtors Age Analysis By Customer Group                                    |          |        |              |         |              |         |              |          |         |        |                       |                           |        |                             |
| Organs of State   | 2 686    | 41.6%  | 425          | 6.6%    | 428          | 6.6%    | 2 912        | 45.1%    | 6 451   | 3.8%   | -                     | -                         | -      | -                           |
| Commercial  | 17 122   | 62.2%  | 619          | 2.2%    | 528          | 1.9%    | 9 274        | 33.7%    | 27 544  | 16.0%  | 644                   | 2.3%                      |        | -                           |
| Households  | 40 844   | 29.9%  | 7 222        | 5.3%    | 5 702        | 4.2%    | 82 824       | 60.6%    | 136 591 | 79.5%  | 15 600                | 11.4%                     | -      | -                           |
| Other   | (104)    | (8.7%) | 24           | 2.0%    | 25           | 2.1%    | 1 252        | 104.6%   | 1 197   | .7%    | -                     | -                         | -      | -                           |
| Total By Customer Group   | 60 547   | 35.2%  | 8 291        | 4.8%    | 6 682        | 3.9%    | 96 263       | 56.0%    | 171 783 | 100.0% | 16 244                | 9.5%                      | -      | -                           |

Part 5: Creditor Age Analysis

|                         | 0 - 30 | 0 - 30 Days |        | 31 - 60 Days |        | 0 Days | Over 90 Days |     | Tol    | tal    |
|-------------------------|--------|-------------|--------|--------------|--------|--------|--------------|-----|--------|--------|
| R thousands             | Amount | %           | Amount | %            | Amount | %      | Amount       | %   | Amount | %      |
| Creditor Age Analysis   |        |             |        |              |        |        |              |     |        |        |
| Bulk Electricity        | 29 510 | 100.0%      | -      | -            | -      |        | -            | -   | 29 510 | 74.29  |
| Bulk Water              |        | -           | -      | -            | -      | -      | -            | -   | -      | -      |
| PAYE deductions         | 5 253  | 100.0%      | -      | -            | -      | -      | -            | -   | 5 253  | 13.29  |
| VAT (output less input) | 1 447  | 100.0%      | -      | -            | -      | -      | -            | -   | 1 447  | 3.69   |
| Pensions / Retirement   | -      | -           | -      | -            | -      | -      | -            | -   | -      | -      |
| Loan repayments         |        | -           | -      | -            | -      | -      |              | -   | -      | -      |
| Trade Creditors         | 3 221  | 90.2%       | 313    | 8.8%         | 27     | .7%    | 9            | .3% | 3 569  | 9.09   |
| Auditor-General         |        | -           | -      | -            | -      | -      |              | -   | -      | -      |
| Other                   | -      | -           | -      | -            | -      | -      | -            | -   | -      |        |
| Total                   | 39 431 | 99.1%       | 313    | .8%          | 27     | .1%    | 9            | -   | 39 779 | 100.0% |

Contact Details

| Contact Details   |                 |              |
|-------------------|-----------------|--------------|
| Municipal Manager | Mr Trevor Botha | 044 801 9069 |
| Financial Manager | Keith Jordaan   | 044 801 9035 |