

**AGGREGATED INFORMATION FOR FREE STATE  
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2015**

**Part1: Operating Revenue and Expenditure**

	2015/16							2014/15		O2 of 2014/15 to O2 of 2015/16
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	<b>16 641 150</b>	<b>4 458 161</b>	<b>26.8%</b>	<b>3 334 393</b>	<b>20.0%</b>	<b>7 792 554</b>	<b>46.8%</b>	<b>3 472 511</b>	<b>49.9%</b>	<b>(4.0%)</b>
Property rates	1 912 730	546 566	28.6%	297 367	15.5%	843 933	44.1%	404 105	39.0%	(26.4%)
Property rates - penalties and collection charges	750	4	0.5%	3	0.4%	7	0.9%	1	0.1%	460.0%
Service charges - electricity revenue	5 021 889	1 165 999	23.2%	934 890	18.6%	2 100 889	41.8%	808 924	43.4%	15.6%
Service charges - water revenue	1 979 701	423 253	21.4%	451 446	22.8%	874 699	44.2%	559 890	56.6%	(19.4%)
Service charges - sanitation revenue	723 368	213 103	29.5%	139 717	19.3%	352 819	48.8%	161 007	47.3%	(13.2%)
Service charges - refuse revenue	496 363	136 113	27.4%	105 791	21.3%	241 904	48.7%	109 421	42.0%	(3.3%)
Service charges - other	68 707	1 432	2.1%	1 018	1.5%	2 451	3.6%	527	2.7%	93.3%
Rental of facilities and equipment	71 752	16 358	22.8%	19 360	27.0%	35 719	49.8%	14 284	46.2%	35.5%
Interest earned - external investments	182 417	41 922	23.0%	40 088	22.0%	82 010	45.0%	48 060	52.6%	(16.6%)
Interest earned - outstanding debtors	484 811	121 423	25.0%	111 147	22.9%	232 570	48.0%	120 219	54.3%	(7.5%)
Dividends received	206	112	54.1%	712	345.0%	824	399.1%	347	409.0%	105.5%
Fines	122 962	5 576	4.5%	6 783	5.5%	12 360	10.1%	4 895	29.1%	38.6%
Licences and permits	1 362	341	25.0%	253	18.5%	593	43.5%	88	13.8%	186.0%
Agency services	17 640	1 218	6.9%	1 219	6.9%	2 437	13.8%	5 040	136.1%	(75.8%)
Transfers recognised - operational	3 644 474	1 543 575	42.4%	981 889	26.9%	2 525 464	69.3%	961 071	62.4%	2.2%
Other own revenue	1 905 144	241 088	12.7%	241 791	12.7%	482 880	25.3%	274 633	53.0%	(12.0%)
Gains on disposal of PPE	6 874	77	1.1%	919	13.4%	997	14.5%	1	0.3%	116 419.8%
<b>Operating Expenditure</b>	<b>16 548 249</b>	<b>3 171 863</b>	<b>19.2%</b>	<b>3 365 576</b>	<b>20.3%</b>	<b>6 537 439</b>	<b>39.5%</b>	<b>2 965 556</b>	<b>38.5%</b>	<b>13.5%</b>
Employee related costs	4 574 326	1 063 875	23.3%	1 072 138	23.4%	2 136 013	46.7%	928 268	47.6%	15.5%
Remuneration of councillors	258 811	62 559	24.2%	60 794	23.5%	123 353	47.7%	56 850	48.1%	6.9%
Debt impairment	883 514	84 261	9.5%	99 645	11.3%	183 907	20.8%	69 880	16.2%	42.6%
Depreciation and asset impairment	1 531 857	30 464	2.0%	234 933	15.3%	265 397	17.3%	211 894	17.9%	10.9%
Finance charges	455 162	37 554	8.3%	66 025	14.5%	103 579	22.8%	48 677	13.6%	35.6%
Bulk purchases	4 466 558	898 053	20.1%	762 965	17.1%	1 661 017	37.2%	662 576	41.6%	15.2%
Other Materials	545 766	89 409	16.4%	175 844	32.2%	265 253	48.6%	146 638	39.7%	19.9%
Contracted services	731 172	144 429	19.8%	179 930	24.6%	324 359	44.4%	182 988	47.4%	(1.7%)
Transfers and grants	850 397	136 068	20.9%	31 676	4.9%	167 743	25.8%	97 094	29.9%	(67.4%)
Other expenditure	2 450 685	625 193	25.5%	681 627	27.8%	1 306 820	53.3%	560 690	41.6%	21.6%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>92 901</b>	<b>1 286 297</b>		<b>(31 183)</b>		<b>1 255 114</b>		<b>506 956</b>		
Transfers recognised - capital	1 854 451	239 311	12.9%	181 024	9.8%	420 336	22.7%	153 549	16.9%	17.9%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	75 367	1 704	2.3%	1 822	2.4%	3 527	4.7%	20 134	151.3%	(90.9%)
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>2 022 719</b>	<b>1 527 313</b>		<b>151 664</b>		<b>1 678 977</b>		<b>680 639</b>		
Taxation	-	-	-	0	-	0	-	-	-	(100.0%)
<b>Surplus/(Deficit) after taxation</b>	<b>2 022 719</b>	<b>1 527 313</b>		<b>151 664</b>		<b>1 678 977</b>		<b>680 639</b>		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>2 022 719</b>	<b>1 527 313</b>		<b>151 664</b>		<b>1 678 977</b>		<b>680 639</b>		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>2 022 719</b>	<b>1 527 313</b>		<b>151 664</b>		<b>1 678 977</b>		<b>680 639</b>		

**Part 2: Capital Revenue and Expenditure**

	2015/16							2014/15		O2 of 2014/15 to O2 of 2015/16
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	<b>3 475 607</b>	<b>424 384</b>	<b>12.2%</b>	<b>746 425</b>	<b>21.5%</b>	<b>1 170 809</b>	<b>33.7%</b>	<b>533 004</b>	<b>27.3%</b>	<b>40.0%</b>
National Government	1 983 022	260 597	13.1%	381 167	19.2%	641 764	32.4%	330 870	28.7%	15.2%
Provincial Government	25 915	160	0.6%	-	-	160	0.6%	6 372	53.0%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	73 000	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>2 081 937</b>	<b>260 757</b>	<b>12.5%</b>	<b>381 167</b>	<b>18.3%</b>	<b>641 924</b>	<b>30.8%</b>	<b>337 242</b>	<b>29.2%</b>	<b>13.0%</b>
Borrowing	576 136	76 317	13.2%	153 574	26.7%	229 891	39.9%	51 870	16.0%	196.1%
Internally generated funds	796 581	86 211	10.8%	206 061	25.9%	292 272	36.7%	141 136	29.0%	46.0%
Public contributions and donations	20 953	1 100	5.2%	5 622	26.8%	6 722	32.1%	2 756	35.1%	104.0%
<b>Capital Expenditure Standard Classification</b>	<b>3 475 607</b>	<b>424 384</b>	<b>12.2%</b>	<b>746 425</b>	<b>21.5%</b>	<b>1 170 809</b>	<b>33.7%</b>	<b>537 937</b>	<b>27.6%</b>	<b>38.8%</b>
<b>Governance and Administration</b>	<b>219 085</b>	<b>16 846</b>	<b>7.7%</b>	<b>42 395</b>	<b>19.4%</b>	<b>59 241</b>	<b>27.0%</b>	<b>22 597</b>	<b>16.1%</b>	<b>87.6%</b>
Executive & Council	64 992	477	0.7%	7 885	12.1%	8 363	12.9%	1 824	3.5%	332.4%
Budget & Treasury Office	14 131	1 349	9.5%	2 131	15.1%	3 480	24.6%	1 489	18.1%	43.1%
Corporate Services	139 962	15 019	10.7%	32 379	23.1%	47 398	33.9%	19 284	30.1%	67.9%
<b>Community and Public Safety</b>	<b>404 354</b>	<b>27 493</b>	<b>6.8%</b>	<b>67 521</b>	<b>16.7%</b>	<b>95 013</b>	<b>23.5%</b>	<b>47 418</b>	<b>25.3%</b>	<b>42.4%</b>
Community & Social Services	137 738	13 158	9.6%	12 045	8.7%	25 204	18.3%	31 352	33.5%	(61.6%)
Sport And Recreation	143 067	11 346	7.9%	21 316	14.9%	32 661	22.8%	9 396	17.7%	126.9%
Public Safety	73 249	1 409	1.9%	3 112	4.2%	4 521	6.2%	6 670	56.7%	(53.3%)
Housing	50 300	1 579	3.1%	31 047	61.7%	32 627	64.9%	-	-	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>889 472</b>	<b>107 821</b>	<b>12.1%</b>	<b>168 621</b>	<b>19.0%</b>	<b>276 442</b>	<b>31.1%</b>	<b>105 468</b>	<b>21.2%</b>	<b>59.9%</b>
Planning and Development	283 183	9 682	3.4%	41 206	14.6%	50 888	18.0%	33 190	15.0%	24.2%
Road Transport	606 159	97 989	16.2%	125 557	20.7%	223 546	36.9%	72 278	25.6%	73.7%
Environmental Protection	130	150	115.3%	1 857	1 428.7%	2 007	1 544.0%	-	-	(100.0%)
<b>Trading Services</b>	<b>1 946 727</b>	<b>271 244</b>	<b>13.9%</b>	<b>467 374</b>	<b>24.0%</b>	<b>738 618</b>	<b>37.9%</b>	<b>361 574</b>	<b>33.1%</b>	<b>29.3%</b>
Electricity	511 977	50 270	9.8%	124 964	24.4%	175 234	34.2%	109 229	33.1%	14.4%
Water	645 748	52 635	8.2%	143 350	22.2%	195 984	30.3%	121 212	27.3%	18.3%
Waste Water Management	724 398	163 578	22.6%	186 806	25.8%	350 384	48.4%	124 673	42.2%	49.8%
Waste Management	64 604	4 761	7.4%	12 254	19.0%	17 015	26.3%	6 460	20.4%	89.7%
<b>Other</b>	<b>15 969</b>	<b>980</b>	<b>6.1%</b>	<b>514</b>	<b>3.2%</b>	<b>1 494</b>	<b>9.4%</b>	<b>880</b>	<b>8.4%</b>	<b>(41.6%)</b>

**Part 3: Cash Receipts and Payments**

R thousands	2015/16							2014/15		Q2 of 2014/15 to Q2 of 2015/16
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Cash Flow from Operating Activities</b>	<b>17 194 546</b>	<b>4 616 688</b>	<b>26.8%</b>	<b>4 067 243</b>	<b>23.7%</b>	<b>8 683 931</b>	<b>50.5%</b>	<b>3 748 661</b>	<b>49.6%</b>	<b>8.5%</b>
<b>Receipts</b>										
Property rates, penalties and collection charges	1 759 542	289 054	16.4%	493 419	28.0%	782 473	44.5%	261 523	15.8%	88.7%
Service charges	7 442 124	1 547 601	20.8%	1 354 988	18.2%	2 902 589	39.0%	1 450 712	49.6%	(6.6%)
Other revenue	1 768 094	277 360	15.7%	590 959	33.4%	868 319	49.1%	294 818	107.1%	100.4%
Government - operating	3 529 032	1 664 319	47.2%	1 053 211	29.8%	2 717 529	77.0%	1 117 137	71.8%	(5.7%)
Government - capital	2 064 693	803 430	38.9%	534 406	25.9%	1 337 837	64.8%	561 430	53.8%	(4.8%)
Interest	630 858	34 885	5.5%	39 854	6.3%	74 739	11.8%	62 700	29.8%	(36.4%)
Dividends	203	39	19.1%	406	200.2%	445	219.2%	342	187.8%	18.8%
<b>Payments</b>	<b>(13 725 948)</b>	<b>(3 679 006)</b>	<b>26.8%</b>	<b>(3 278 279)</b>	<b>23.9%</b>	<b>(6 957 285)</b>	<b>50.7%</b>	<b>(2 886 542)</b>	<b>50.7%</b>	<b>13.6%</b>
Suppliers and employees	(12 701 982)	(3 580 512)	28.2%	(3 173 116)	25.0%	(6 353 627)	53.2%	(2 817 956)	51.9%	12.6%
Finance charges	(449 822)	(10 022)	2.2%	(40 289)	9.0%	(50 311)	11.2%	(14 648)	14.3%	174.7%
Transfers and grants	(574 144)	(89 473)	15.4%	(64 874)	11.3%	(153 247)	26.7%	(53 917)	28.6%	20.3%
<b>Net Cash from/(used) Operating Activities</b>	<b>3 468 598</b>	<b>937 681</b>	<b>27.0%</b>	<b>788 965</b>	<b>22.7%</b>	<b>1 726 646</b>	<b>49.8%</b>	<b>862 119</b>	<b>45.6%</b>	<b>(8.5%)</b>
<b>Cash Flow from Investing Activities</b>										
<b>Receipts</b>	<b>24 924</b>	<b>(8 872)</b>	<b>(35.6%)</b>	<b>49 969</b>	<b>200.5%</b>	<b>41 097</b>	<b>164.9%</b>	<b>72 631</b>	<b>303.7%</b>	<b>(31.2%)</b>
Proceeds on disposal of PPE	5 874	77	1.3%	127	2.2%	203	3.5%	1	-	15 967.0%
Decrease in non-current debtors	28 550	(3 105)	(10.9%)	-	-	(3 105)	(10.9%)	-	-	-
Decrease in other non-current receivables	2 500	(18 834)	(753.3%)	(4 262)	(170.5%)	(23 095)	(923.8%)	9 483	(78.3%)	(144.9%)
Decrease (increase) in non-current investments	(12 000)	12 990	(108.2%)	54 104	(450.9%)	67 094	(559.1%)	63 146	1 640.9%	(14.3%)
<b>Payments</b>	<b>(3 240 273)</b>	<b>(663 035)</b>	<b>20.5%</b>	<b>(698 019)</b>	<b>21.5%</b>	<b>(1 361 054)</b>	<b>42.0%</b>	<b>(528 366)</b>	<b>34.5%</b>	<b>32.1%</b>
Capital assets	(3 240 273)	(663 035)	20.5%	(698 019)	21.5%	(1 361 054)	42.0%	(528 366)	34.5%	32.1%
<b>Net Cash from/(used) Investing Activities</b>	<b>(3 215 350)</b>	<b>(671 907)</b>	<b>20.9%</b>	<b>(648 050)</b>	<b>20.2%</b>	<b>(1 319 957)</b>	<b>41.1%</b>	<b>(455 736)</b>	<b>31.1%</b>	<b>42.2%</b>
<b>Cash Flow from Financing Activities</b>										
<b>Receipts</b>	<b>242 167</b>	<b>41 230</b>	<b>17.0%</b>	<b>24 949</b>	<b>10.3%</b>	<b>66 179</b>	<b>27.3%</b>	<b>9 238</b>	<b>10.1%</b>	<b>170.1%</b>
Short term loans	-	-	-	-	-	-	-	6 000	1 500.0%	(100.0%)
Borrowing long term/refinancing	234 880	40 000	17.0%	24 000	10.2%	64 000	27.2%	2 000	8.0%	1 100.0%
Increase (decrease) in consumer deposits	7 287	1 230	16.9%	949	13.0%	2 179	29.9%	1 238	105.9%	(23.4%)
<b>Payments</b>	<b>(173 098)</b>	<b>(29 262)</b>	<b>16.9%</b>	<b>(20 844)</b>	<b>12.0%</b>	<b>(50 106)</b>	<b>28.9%</b>	<b>(40 539)</b>	<b>84.9%</b>	<b>(48.6%)</b>
Repayment of borrowing	(173 098)	(29 262)	16.9%	(20 844)	12.0%	(50 106)	28.9%	(40 539)	84.9%	(48.6%)
<b>Net Cash from/(used) Financing Activities</b>	<b>69 069</b>	<b>11 967</b>	<b>17.3%</b>	<b>4 105</b>	<b>5.9%</b>	<b>16 073</b>	<b>23.3%</b>	<b>(31 301)</b>	<b>(13.2%)</b>	<b>(113.1%)</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>322 318</b>	<b>277 742</b>	<b>86.2%</b>	<b>145 020</b>	<b>45.0%</b>	<b>422 762</b>	<b>131.2%</b>	<b>375 083</b>	<b>64.8%</b>	<b>(61.3%)</b>
Cash/cash equivalents at the year begin:	852 528	936 627	109.9%	1 214 369	142.4%	936 627	109.9%	1 092 473	82.1%	11.2%
Cash/cash equivalents at the year end:	1 174 846	1 214 369	103.4%	1 359 389	115.7%	1 359 389	115.7%	1 467 556	73.3%	(7.4%)

**Part 4: Debtor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	279 289	7.2%	185 822	4.8%	264 754	6.9%	3 122 432	81.1%	3 852 297	33.9%	56	-	1 253 085	32.5%
Trade and Other Receivables from Exchange Transactions - Electricity	224 701	16.0%	96 877	6.9%	152 041	10.8%	930 038	66.3%	1 403 656	12.4%	-	-	266 406	19.0%
Receivables from Non-exchange Transactions - Property Rates	170 412	9.9%	95 924	5.6%	132 796	7.8%	1 313 943	76.7%	1 710 075	15.1%	196 646	11.5%	408 912	23.9%
Receivables from Exchange Transactions - Waste Water Management	65 325	4.8%	45 254	3.3%	113 868	8.4%	1 136 444	83.5%	1 360 890	12.0%	-	-	266 147	19.6%
Receivables from Exchange Transactions - Waste Management	39 733	3.6%	29 875	2.7%	100 789	9.1%	936 944	84.6%	1 107 342	9.8%	-	-	164 298	14.8%
Receivables from Exchange Transactions - Property Rental Debtors	1 221	1.1%	1 746	1.6%	1 500	1.3%	107 032	96.0%	111 499	1.0%	-	-	47 574	42.7%
Interest on Arrear Debtor Accounts	48 079	3.7%	37 036	2.8%	130 413	9.9%	1 096 693	83.6%	1 312 222	11.6%	-	-	14 256	1.1%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	22 541	4.6%	15 953	3.2%	(21 070)	(4.3%)	476 147	96.5%	493 571	4.3%	48 822	9.9%	67 421	13.7%
<b>Total By Income Source</b>	<b>851 301</b>	<b>7.5%</b>	<b>508 487</b>	<b>4.5%</b>	<b>875 091</b>	<b>7.7%</b>	<b>9 119 673</b>	<b>80.3%</b>	<b>11 354 552</b>	<b>100.0%</b>	<b>245 523</b>	<b>2.2%</b>	<b>2 488 099</b>	<b>21.9%</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	111 823	15.8%	67 367	9.5%	95 650	13.5%	433 963	61.2%	708 802	6.2%	-	-	14 703	2.1%
Commercial	345 458	17.2%	133 343	6.6%	138 188	6.9%	1 390 314	69.3%	2 007 303	17.7%	-	-	30 942	1.5%
Households	379 449	4.7%	296 080	3.6%	669 516	8.2%	6 798 277	83.5%	8 143 321	71.7%	196 702	2.4%	2 437 501	29.9%
Other	14 572	2.9%	11 697	2.4%	(28 262)	(5.7%)	497 119	100.4%	495 126	4.4%	48 822	9.9%	4 953	1.0%
<b>Total By Customer Group</b>	<b>851 301</b>	<b>7.5%</b>	<b>508 487</b>	<b>4.5%</b>	<b>875 091</b>	<b>7.7%</b>	<b>9 119 673</b>	<b>80.3%</b>	<b>11 354 552</b>	<b>100.0%</b>	<b>245 523</b>	<b>2.2%</b>	<b>2 488 099</b>	<b>21.9%</b>

**Part 5: Creditor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	279 713	9.6%	123 044	4.2%	145 954	5.0%	2 349 891	81.1%	2 898 602	54.1%
Bulk Water	62 266	3.5%	52 407	2.9%	65 371	3.7%	1 609 363	89.9%	1 789 407	33.4%
PAYE deductions	7 845	32.7%	3 308	13.8%	1 101	4.6%	11 738	48.9%	23 994	4%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	5 845	11.2%	1 073	2.1%	968	1.9%	44 282	84.9%	52 167	1.0%
Loan repayments	10	3%	9	2%	10	3%	3 848	99.2%	3 877	1%
Trade Creditors	87 147	25.0%	37 608	10.8%	22 761	6.5%	201 093	57.7%	348 609	6.5%
Auditor-General	11 814	26.2%	14 241	31.6%	7 214	16.0%	11 816	26.2%	45 085	8%
Other	14 230	7.3%	16 224	8.3%	85 547	43.9%	78 782	40.4%	194 783	3.6%
<b>Total</b>	<b>468 870</b>	<b>8.8%</b>	<b>248 115</b>	<b>4.6%</b>	<b>328 925</b>	<b>6.1%</b>	<b>4 310 813</b>	<b>80.5%</b>	<b>5 356 723</b>	<b>100.0%</b>

Source Local Government Database

1. All figures in this report are unaudited.

**FREE STATE: MANGAUNG (MAN)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2015**

**Part1: Operating Revenue and Expenditure**

	2015/16							2014/15		O2 of 2014/15 to O2 of 2015/16
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	<b>6 740 247</b>	<b>1 708 295</b>	<b>25.3%</b>	<b>1 098 256</b>	<b>16.3%</b>	<b>2 806 551</b>	<b>41.6%</b>	<b>1 437 208</b>	<b>47.8%</b>	<b>(23.6%)</b>
Property rates	913 073	212 258	23.2%	64 646	7.1%	276 904	30.3%	226 391	41.1%	(71.4%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2 411 023	673 159	27.9%	455 199	18.9%	1 128 357	46.8%	413 475	43.7%	10.1%
Service charges - water revenue	876 185	189 778	21.7%	142 939	16.3%	332 717	38.0%	220 492	54.6%	(35.2%)
Service charges - sanitation revenue	235 259	90 732	38.6%	12 828	5.5%	103 559	44.0%	51 975	43.5%	(75.3%)
Service charges - refuse revenue	93 138	35 813	38.5%	6 481	7.0%	42 295	45.4%	20 737	26.0%	(68.7%)
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	33 298	5 210	15.6%	4 766	14.3%	9 976	30.0%	4 731	35.9%	7%
Interest earned - external investments	154 382	35 845	23.2%	31 161	20.2%	67 005	43.4%	43 350	45.7%	(28.1%)
Interest earned - outstanding debtors	161 227	48 893	30.3%	22 973	14.2%	71 865	44.6%	44 624	46.7%	(48.5%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	72 361	1 683	2.3%	1 465	2.0%	3 148	4.4%	1 211	26.1%	21.0%
Licences and permits	1 010	257	25.4%	141	13.9%	397	39.4%	45	11.5%	209.8%
Agency services	7 105	1 197	16.8%	1 197	16.8%	2 394	33.7%	5 016	134.8%	(76.1%)
Transfers recognised - operational	615 255	249 905	40.6%	192 695	31.3%	442 600	71.9%	205 459	72.3%	(6.2%)
Other own revenue	1 166 392	163 564	14.0%	161 766	13.9%	325 331	27.9%	199 701	51.8%	(19.0%)
Gains on disposal of PPE	540	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>6 206 926</b>	<b>1 366 019</b>	<b>22.0%</b>	<b>1 431 669</b>	<b>23.1%</b>	<b>2 797 688</b>	<b>45.1%</b>	<b>1 428 356</b>	<b>43.9%</b>	<b>2%</b>
Employee related costs	1 711 051	344 700	20.1%	351 452	20.5%	696 151	40.7%	304 630	44.5%	15.4%
Remuneration of councillors	54 216	12 595	23.2%	12 639	23.3%	25 234	46.5%	12 038	46.6%	5.0%
Debt impairment	242 626	60 657	25.0%	60 657	25.0%	121 313	50.0%	53 657	50.0%	13.0%
Depreciation and asset impairment	527 384	29 152	5.5%	200 309	38.0%	229 461	43.5%	209 424	50.0%	(4.4%)
Finance charges	224 941	29 053	12.9%	53 200	23.7%	82 253	36.6%	43 797	35.7%	21.5%
Bulk purchases	1 728 414	522 769	30.2%	381 543	22.1%	904 312	52.3%	329 451	47.0%	15.8%
Other Materials	423 657	60 149	14.2%	130 481	30.8%	190 630	45.0%	105 644	33.1%	23.5%
Contracted services	401 957	73 215	18.2%	110 201	27.4%	183 417	45.6%	117 521	46.7%	(6.2%)
Transfers and grants	117 571	66 757	56.8%	(47 763)	(40.6%)	18 974	16.1%	49 519	34.7%	(196.5%)
Other expenditure	775 109	166 972	21.5%	178 970	23.1%	345 943	44.6%	202 674	39.6%	(11.7%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>533 321</b>	<b>342 277</b>		<b>(333 413)</b>		<b>8 863</b>		<b>8 852</b>		
Transfers recognised - capital	754 004	-	-	-	-	-	-	2 500	7%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>1 287 325</b>	<b>342 277</b>		<b>(333 413)</b>		<b>8 863</b>		<b>11 352</b>		
Taxation	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>	<b>1 287 325</b>	<b>342 277</b>		<b>(333 413)</b>		<b>8 863</b>		<b>11 352</b>		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>1 287 325</b>	<b>342 277</b>		<b>(333 413)</b>		<b>8 863</b>		<b>11 352</b>		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>1 287 325</b>	<b>342 277</b>		<b>(333 413)</b>		<b>8 863</b>		<b>11 352</b>		

**Part 2: Capital Revenue and Expenditure**

	2015/16							2014/15		O2 of 2014/15 to O2 of 2015/16
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	<b>1 793 891</b>	<b>242 492</b>	<b>13.5%</b>	<b>461 321</b>	<b>25.7%</b>	<b>703 812</b>	<b>39.2%</b>	<b>298 784</b>	<b>27.1%</b>	<b>54.4%</b>
National Government	754 004	104 519	13.9%	147 582	19.6%	252 101	33.4%	131 257	26.0%	12.4%
Provincial Government	-	160	-	-	-	160	-	6 372	84.1%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>754 004</b>	<b>104 679</b>	<b>13.9%</b>	<b>147 582</b>	<b>19.6%</b>	<b>252 261</b>	<b>33.5%</b>	<b>137 629</b>	<b>27.9%</b>	<b>7.2%</b>
Borrowing	514 256	76 317	14.8%	153 574	29.9%	229 891	44.7%	51 870	17.9%	196.1%
Internally generated funds	504 678	60 397	12.0%	154 847	30.7%	215 244	42.6%	106 621	35.5%	45.2%
Public contributions and donations	20 953	1 100	5.2%	5 317	25.4%	6 417	30.6%	2 664	24.9%	99.6%
<b>Capital Expenditure Standard Classification</b>	<b>1 793 891</b>	<b>242 492</b>	<b>13.5%</b>	<b>461 321</b>	<b>25.7%</b>	<b>703 812</b>	<b>39.2%</b>	<b>298 784</b>	<b>27.1%</b>	<b>54.4%</b>
<b>Governance and Administration</b>	<b>145 151</b>	<b>12 578</b>	<b>8.7%</b>	<b>38 702</b>	<b>26.7%</b>	<b>51 280</b>	<b>35.3%</b>	<b>18 336</b>	<b>36.8%</b>	<b>111.1%</b>
Executive & Council	20 000	-	-	7 217	36.1%	7 217	36.1%	-	-	(100.0%)
Budget & Treasury Office	5 605	24	4%	978	17.4%	1 002	17.9%	339	6.7%	188.1%
Corporate Services	119 546	12 553	10.5%	30 508	25.5%	43 061	36.0%	17 997	42.8%	69.5%
<b>Community and Public Safety</b>	<b>130 841</b>	<b>7 285</b>	<b>5.6%</b>	<b>42 673</b>	<b>32.6%</b>	<b>49 958</b>	<b>38.2%</b>	<b>17 485</b>	<b>18.4%</b>	<b>144.1%</b>
Community & Social Services	55 617	4 014	7.2%	4 762	8.6%	8 776	15.8%	14 588	25.2%	(67.4%)
Sport And Recreation	13 040	1 111	8.5%	4 786	36.7%	5 897	45.2%	877	10.1%	446.0%
Public Safety	11 984	580	4.8%	2 078	17.3%	2 658	22.2%	2 020	23.0%	2.9%
Housing	50 200	1 579	3.1%	31 047	61.8%	32 627	65.0%	-	-	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>465 792</b>	<b>52 962</b>	<b>11.4%</b>	<b>93 513</b>	<b>20.1%</b>	<b>146 476</b>	<b>31.4%</b>	<b>33 884</b>	<b>11.6%</b>	<b>176.0%</b>
Planning and Development	184 742	3 976	2.2%	24 043	13.0%	28 019	15.2%	7 793	4.0%	208.5%
Road Transport	281 050	48 836	17.4%	67 649	24.1%	116 485	41.4%	26 092	21.7%	159.3%
Environmental Protection	-	150	-	1 821	-	1 971	-	-	-	(100.0%)
<b>Trading Services</b>	<b>1 051 356</b>	<b>169 667</b>	<b>16.1%</b>	<b>286 432</b>	<b>27.2%</b>	<b>456 099</b>	<b>43.4%</b>	<b>228 289</b>	<b>35.7%</b>	<b>25.5%</b>
Electricity	325 357	24 743	7.6%	80 084	24.6%	104 828	32.2%	75 385	29.0%	6.2%
Water	255 063	19 058	7.5%	69 671	27.3%	88 729	34.8%	73 730	36.1%	(5.5%)
Waste Water Management	456 137	124 483	27.3%	134 322	29.4%	258 805	56.7%	75 187	43.5%	78.7%
Waste Management	14 800	1 383	9.3%	2 354	15.9%	3 738	25.3%	3 987	35.6%	(41.0%)
<b>Other</b>	<b>750</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>789</b>	<b>112.8%</b>	<b>(100.0%)</b>

**Part 3: Cash Receipts and Payments**

R thousands	2015/16							2014/15		O2 of 2014/15 to O2 of 2015/16
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Cash Flow from Operating Activities</b>	<b>6 860 892</b>	<b>1 736 926</b>	<b>25.3%</b>	<b>1 793 100</b>	<b>26.1%</b>	<b>3 530 025</b>	<b>51.5%</b>	<b>1 602 676</b>	<b>49.4%</b>	<b>11.9%</b>
<b>Receipts</b>										
Property rates, penalties and collection charges	817 200	121 809	14.9%	325 472	39.8%	447 281	54.7%	109 846	22.5%	196.3%
Service charges	3 397 854	861 735	25.4%	671 799	19.8%	1 533 534	45.1%	814 674	50.5%	(17.5%)
Other revenue	951 118	115 101	12.1%	330 256	34.7%	445 357	46.8%	91 826	46.9%	259.7%
Government - operating	615 255	251 144	40.8%	204 330	33.2%	455 474	74.0%	297 425	87.6%	(31.3%)
Government - capital	754 004	373 249	49.5%	239 248	31.7%	612 497	81.2%	279 038	67.6%	(14.3%)
Interest	325 460	13 888	4.3%	21 995	6.8%	35 883	11.0%	9 866	6.8%	122.9%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(5 090 195)	(1 466 776)	28.8%	(1 352 145)	26.6%	(2 818 921)	55.4%	(1 145 734)	48.5%	18.0%
Suppliers and employees	(4 841 808)	(1 460 468)	30.2%	(1 323 724)	27.3%	(2 394 192)	57.5%	(1 130 164)	49.6%	17.1%
Finance charges	(205 371)	(5 097)	2.5%	(27 902)	13.6%	(33 000)	16.1%	(5 694)	10.5%	390.0%
Transfers and grants	(43 016)	(1 211)	2.8%	(519)	1.2%	(1 730)	4.0%	(9 876)	23.6%	(94.7%)
<b>Net Cash from/(used) Operating Activities</b>	<b>1 770 697</b>	<b>270 149</b>	<b>15.3%</b>	<b>440 955</b>	<b>24.9%</b>	<b>711 104</b>	<b>40.2%</b>	<b>456 942</b>	<b>52.7%</b>	<b>(3.5%)</b>
<b>Cash Flow from Investing Activities</b>										
<b>Receipts</b>	<b>540</b>	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	540	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(1 588 280)	(383 443)	24.1%	(450 186)	28.3%	(833 629)	52.5%	(313 067)	38.0%	43.8%
Capital assets	(1 588 280)	(383 443)	24.1%	(450 186)	28.3%	(833 629)	52.5%	(313 067)	38.0%	43.8%
<b>Net Cash from/(used) Investing Activities</b>	<b>(1 587 741)</b>	<b>(383 443)</b>	<b>24.2%</b>	<b>(450 186)</b>	<b>28.4%</b>	<b>(833 629)</b>	<b>52.5%</b>	<b>(313 067)</b>	<b>38.7%</b>	<b>43.8%</b>
<b>Cash Flow from Financing Activities</b>										
<b>Receipts</b>	<b>179 000</b>	<b>588</b>	<b>.3%</b>	<b>489</b>	<b>.3%</b>	<b>1 078</b>	<b>.6%</b>	<b>543</b>	<b>.3%</b>	<b>(10.0%)</b>
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	173 000	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	6 000	588	9.8%	489	8.2%	1 078	18.0%	543	40.1%	(10.0%)
Payments	(131 136)	(1 914)	1.5%	(15 701)	12.0%	(17 615)	13.4%	(3 025)	7.3%	419.0%
Repayment of borrowing	(131 136)	(1 914)	1.5%	(15 701)	12.0%	(17 615)	13.4%	(3 025)	7.3%	419.0%
<b>Net Cash from/(used) Financing Activities</b>	<b>47 864</b>	<b>(1 325)</b>	<b>(2.8%)</b>	<b>(15 212)</b>	<b>(31.8%)</b>	<b>(16 538)</b>	<b>(34.6%)</b>	<b>(2 482)</b>	<b>(1.2%)</b>	<b>512.9%</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>230 821</b>	<b>(114 619)</b>	<b>(49.7%)</b>	<b>(24 443)</b>	<b>(10.6%)</b>	<b>(139 062)</b>	<b>(60.2%)</b>	<b>141 393</b>	<b>55.8%</b>	<b>(117.3%)</b>
Cash/cash equivalents at the year begin:	449 335	676 294	150.5%	561 675	125.0%	676 294	150.5%	739 529	85.8%	(24.0%)
Cash/cash equivalents at the year end:	680 156	561 675	82.6%	537 232	79.0%	537 232	79.0%	880 922	74.5%	(39.0%)

**Part 4: Debtor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	135 594	11.3%	63 023	5.2%	48 365	4.0%	956 341	79.5%	1 203 323	35.5%	-	-	1 086 045	90.0%
Trade and Other Receivables from Exchange Transactions - Electricity	108 223	17.7%	30 072	4.9%	23 808	3.9%	450 851	73.6%	612 953	18.1%	-	-	237 366	38.0%
Receivables from Non-exchange Transactions - Property Rates	96 755	13.2%	49 699	6.8%	31 262	4.3%	553 435	75.7%	731 149	21.6%	196 397	26.9%	363 867	49.0%
Receivables from Exchange Transactions - Waste Water Management	25 846	9.2%	14 353	5.1%	11 073	4.0%	228 570	81.7%	279 841	8.3%	-	-	229 009	81.0%
Receivables from Exchange Transactions - Waste Management	6 484	5.7%	4 101	3.6%	3 422	3.0%	99 030	87.6%	113 036	3.3%	-	-	111 386	98.0%
Receivables from Exchange Transactions - Property Rental Debtors	299	.6%	458	.9%	436	.8%	52 113	97.8%	53 306	1.6%	-	-	47 468	89.0%
Interest on Arrear Debtor Accounts	15 810	4.4%	14 431	4.1%	13 749	3.9%	311 768	87.6%	355 758	10.5%	-	-	14 256	4.0%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	9 635	24.3%	2 053	5.2%	1 830	4.6%	26 057	65.9%	39 575	1.2%	-	-	12 434	31.0%
<b>Total By Income Source</b>	<b>398 645</b>	<b>11.8%</b>	<b>178 190</b>	<b>5.3%</b>	<b>133 944</b>	<b>4.0%</b>	<b>2 678 164</b>	<b>79.0%</b>	<b>3 388 942</b>	<b>100.0%</b>	<b>196 397</b>	<b>5.8%</b>	<b>2 101 831</b>	<b>62.0%</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	69 551	17.8%	29 476	7.6%	26 597	6.8%	264 218	67.8%	389 843	11.5%	-	-	-	-
Commercial	217 995	22.4%	64 440	6.6%	37 558	3.9%	653 550	67.1%	973 544	28.7%	-	-	-	-
Households	111 099	5.5%	84 273	4.2%	69 788	3.4%	1 760 396	86.9%	2 025 556	59.8%	196 397	9.7%	2 101 831	103.0%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>398 645</b>	<b>11.8%</b>	<b>178 190</b>	<b>5.3%</b>	<b>133 944</b>	<b>4.0%</b>	<b>2 678 164</b>	<b>79.0%</b>	<b>3 388 942</b>	<b>100.0%</b>	<b>196 397</b>	<b>5.8%</b>	<b>2 101 831</b>	<b>62.0%</b>

**Part 5: Creditor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	102 966	100.0%	-	-	-	-	-	-	102 966	54.1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	41 588	47.7%	23 464	26.9%	11 168	12.8%	11 039	12.7%	87 260	45.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>144 554</b>	<b>76.0%</b>	<b>23 464</b>	<b>12.3%</b>	<b>11 168</b>	<b>5.9%</b>	<b>11 039</b>	<b>5.8%</b>	<b>190 225</b>	<b>100.0%</b>

**Contact Details**

Municipal Manager	Ms S M Masibuko	051 405 8621
Financial Manager	M F M Mkhahlo	051 405 8625

Source Local Government Database

1. All figures in this report are unaudited.



Part 3: Cash Receipts and Payments

R thousands	2015/16								2014/15		O2 of 2014/15 to O2 of 2015/16
	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>Cash Flow from Operating Activities</b>	<b>175 471</b>	<b>38 346</b>	<b>21.9%</b>	<b>30 506</b>	<b>17.4%</b>	<b>68 852</b>	<b>39.2%</b>	<b>24 554</b>	<b>64.7%</b>	<b>24.2%</b>	
<b>Receipts</b>											
Property rates, penalties and collection charges	13 554	1 995	14.7%	2 659	19.6%	4 653	34.3%	3 043	-	(12.6%)	
Service charges	32 609	6 191	19.0%	5 497	16.9%	11 688	35.8%	5 304	-	3.6%	
Other revenue	10 324	244	2.4%	302	2.9%	546	5.3%	216	-	40.1%	
Government - operating	53 514	23 873	44.6%	16 595	31.0%	40 468	75.6%	15 992	72.3%	3.8%	
Government - capital	62 497	5 899	9.4%	5 153	8.2%	11 052	17.7%	-	10.8%	(100.0%)	
Interest	2 968	144	4.9%	300	10.1%	444	15.0%	-	1.4%	(100.0%)	
Dividends	5	-	-	-	-	-	-	-	-	-	
<b>Payments</b>	<b>(159 565)</b>	<b>(22 350)</b>	<b>14.0%</b>	<b>(21 745)</b>	<b>13.6%</b>	<b>(44 096)</b>	<b>27.6%</b>	<b>(18 576)</b>	<b>38.1%</b>	<b>17.1%</b>	
Suppliers and employees	(105 401)	(22 342)	21.2%	(21 724)	20.6%	(44 066)	41.8%	(18 556)	38.1%	17.1%	
Finance charges	(21 677)	(8)	-	(21)	-	(30)	-	(20)	30.1%	4.8%	
Transfers and grants	(32 487)	-	-	-	-	-	-	-	-	-	
<b>Net Cash from/(used) Operating Activities</b>	<b>15 905</b>	<b>15 996</b>	<b>100.6%</b>	<b>8 761</b>	<b>55.1%</b>	<b>24 757</b>	<b>155.7%</b>	<b>5 978</b>	<b>(135.8%)</b>	<b>46.5%</b>	
<b>Cash Flow from Investing Activities</b>											
<b>Receipts</b>											
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	
<b>Payments</b>	<b>(66 607)</b>	<b>(1 990)</b>	<b>3.0%</b>	<b>(7 287)</b>	<b>10.9%</b>	<b>(9 277)</b>	<b>13.9%</b>	<b>(1 703)</b>	<b>8.4%</b>	<b>327.9%</b>	
Capital assets	(66 607)	(1 990)	3.0%	(7 287)	10.9%	(9 277)	13.9%	(1 703)	8.4%	327.9%	
<b>Net Cash from/(used) Investing Activities</b>	<b>(66 607)</b>	<b>(1 990)</b>	<b>3.0%</b>	<b>(7 287)</b>	<b>10.9%</b>	<b>(9 277)</b>	<b>13.9%</b>	<b>(1 703)</b>	<b>10.0%</b>	<b>327.9%</b>	
<b>Cash Flow from Financing Activities</b>											
<b>Receipts</b>											
Short term loans	(713)	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	(713)	-	-	-	-	-	-	-	-	-	
<b>Payments</b>											
Repayment of borrowing	(713)	-	-	-	-	-	-	-	-	-	
<b>Net Cash from/(used) Financing Activities</b>	<b>(713)</b>										
<b>Net Increase/(Decrease) in cash held</b>	<b>(51 415)</b>	<b>14 006</b>	<b>(27.2%)</b>	<b>1 473</b>	<b>(2.9%)</b>	<b>15 479</b>	<b>(30.1%)</b>	<b>4 276</b>	<b>(33.3%)</b>	<b>(65.5%)</b>	
Cash/cash equivalents at the year begin:	15 900	3 079	19.4%	17 085	107.5%	3 079	19.4%	28 991	42.0%	(41.1%)	
Cash/cash equivalents at the year end:	(35 515)	17 085	(48.1%)	18 558	(52.3%)	18 558	(52.3%)	33 267	(668.3%)	(44.2%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	717	4.3%	473	2.8%	519	3.1%	15 058	89.8%	16 767	21.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	348	10.5%	147	4.4%	233	7.0%	2 601	78.1%	3 329	4.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 079	5.0%	970	4.5%	950	4.4%	18 776	86.2%	21 776	27.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	720	4.0%	641	3.5%	644	3.5%	16 160	89.0%	18 166	23.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	669	3.8%	609	3.4%	608	3.4%	15 786	89.3%	17 671	22.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	24	2.5%	11	1.1%	22	2.3%	905	94.1%	962	1.2%	-	-	-	-
<b>Total By Income Source</b>	<b>3 558</b>	<b>4.5%</b>	<b>2 850</b>	<b>3.6%</b>	<b>2 976</b>	<b>3.8%</b>	<b>69 285</b>	<b>88.1%</b>	<b>78 670</b>	<b>100.0%</b>				
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	500	5.4%	401	4.3%	474	5.1%	7 862	85.1%	9 237	11.7%	-	-	-	-
Commercial	737	5.0%	527	3.6%	574	3.9%	12 812	87.5%	14 650	18.6%	-	-	-	-
Households	2 321	4.2%	1 923	3.5%	1 928	3.5%	48 611	88.7%	54 783	69.6%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>3 558</b>	<b>4.5%</b>	<b>2 850</b>	<b>3.6%</b>	<b>2 976</b>	<b>3.8%</b>	<b>69 285</b>	<b>88.1%</b>	<b>78 670</b>	<b>100.0%</b>				

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	79	53.8%	51	34.8%	-	-	17	11.5%	147	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>79</b>	<b>53.8%</b>	<b>51</b>	<b>34.8%</b>	<b>-</b>	<b>-</b>	<b>17</b>	<b>11.5%</b>	<b>147</b>	<b>100.0%</b>

Contact Details

Municipal Manager	Mr Zolile Mankya	053 205 9200
Financial Manager	Mr Zolile Mankya	053 205 9200

Source Local Government Database

1. All figures in this report are unaudited.



Part 3: Cash Receipts and Payments

R thousands	2015/16								2014/15		Q2 of 2014/15 to Q2 of 2015/16
	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>Cash Flow from Operating Activities</b>											
<b>Receipts</b>	<b>266 536</b>	<b>58 421</b>	<b>21.9%</b>	<b>9 065</b>	<b>3.4%</b>	<b>67 486</b>	<b>25.3%</b>	<b>46 481</b>	<b>37.5%</b>		<b>(80.5%)</b>
Property rates, penalties and collection charges	19 568	2 649	13.5%	2 306	11.8%	4 955	25.3%	3 372	3.4%		(31.6%)
Service charges	99 796	3 323	3.3%	4 102	4.1%	7 425	7.4%	3 424	-		19.8%
Other revenue	9 945	79	.8%	630	6.3%	710	7.1%	319	-		97.9%
Government - operating	82 263	35 729	43.4%	521	.6%	36 250	44.1%	27 501	73.4%		(98.1%)
Government - capital	54 964	16 641	30.3%	1 505	2.7%	18 146	33.0%	11 865	61.3%		(87.3%)
Interest	-	-	-	-	-	-	-	-	-		-
Dividends	-	-	-	-	-	-	-	-	-		-
<b>Payments</b>	<b>(209 538)</b>	<b>(37 641)</b>	<b>18.0%</b>	<b>(29 793)</b>	<b>14.2%</b>	<b>(67 434)</b>	<b>32.2%</b>	<b>(29 408)</b>	<b>22.0%</b>		<b>1.3%</b>
Suppliers and employees	(209 538)	(37 641)	18.0%	(29 793)	14.2%	(67 434)	32.2%	(29 408)	22.0%		1.3%
Finance charges	-	-	-	-	-	-	-	-	-		-
Transfers and grants	-	-	-	-	-	-	-	-	-		-
<b>Net Cash from/(used) Operating Activities</b>	<b>56 998</b>	<b>20 780</b>	<b>36.5%</b>	<b>(20 728)</b>	<b>(36.4%)</b>	<b>52</b>	<b>.1%</b>	<b>17 073</b>	<b>3 669.3%</b>		<b>(221.4%)</b>
<b>Cash Flow from Investing Activities</b>											
<b>Receipts</b>	-	-	-	-	-	-	-	-	-		-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-		-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-		-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-		-
<b>Payments</b>	<b>(54 964)</b>	<b>(1 662)</b>	<b>3.0%</b>	<b>(1 878)</b>	<b>3.4%</b>	<b>(3 540)</b>	<b>6.4%</b>	-	-		<b>(100.0%)</b>
Capital assets	(54 964)	(1 662)	3.0%	(1 878)	3.4%	(3 540)	6.4%	-	-		(100.0%)
<b>Net Cash from/(used) Investing Activities</b>	<b>(54 964)</b>	<b>(1 662)</b>	<b>3.0%</b>	<b>(1 878)</b>	<b>3.4%</b>	<b>(3 540)</b>	<b>6.4%</b>	-	-		<b>(100.0%)</b>
<b>Cash Flow from Financing Activities</b>											
<b>Receipts</b>	-	-	-	-	-	-	-	-	-		-
Short term loans	-	-	-	-	-	-	-	-	-		-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-		-
<b>Payments</b>	-	-	-	-	-	-	-	-	-		-
Repayment of borrowing	-	-	-	-	-	-	-	-	-		-
<b>Net Cash from/(used) Financing Activities</b>	-	-	-	-	-	-	-	-	-		-
<b>Net Increase/(Decrease) in cash held</b>	<b>2 034</b>	<b>19 118</b>	<b>940.1%</b>	<b>(22 606)</b>	<b>(1 111.6%)</b>	<b>(3 488)</b>	<b>(171.5%)</b>	<b>17 073</b>	<b>3 669.3%</b>		<b>(232.4%)</b>
Cash/cash equivalents at the year begin:	1 053	-	-	19 118	1 815.5%	-	-	21 564	-		(11.3%)
Cash/cash equivalents at the year end:	3 087	19 118	619.4%	(3 488)	(113.0%)	(3 488)	(113.0%)	38 638	3 669.3%		(109.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	2 836	5.1%	1 491	2.7%	2 191	3.9%	49 285	88.3%	55 803	40.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	158	.7%	97	.4%	96	.4%	22 679	98.5%	23 030	16.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 053	3.3%	872	2.8%	868	2.7%	28 864	91.2%	31 656	22.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	730	3.2%	611	2.7%	643	2.8%	20 815	91.3%	22 798	16.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	18	.5%	24	.7%	31	.9%	3 474	97.9%	3 547	2.6%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2	.1%	5	.3%	5	.3%	1 505	99.2%	1 517	1.1%	-	-	-	-
<b>Total By Income Source</b>	<b>4 796</b>	<b>3.5%</b>	<b>3 101</b>	<b>2.2%</b>	<b>3 834</b>	<b>2.8%</b>	<b>126 621</b>	<b>91.5%</b>	<b>138 352</b>	<b>100.0%</b>	-	-	-	-
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	412	5.5%	348	4.7%	341	4.6%	6 341	85.2%	7 442	5.4%	-	-	-	-
Commercial	278	4.5%	212	3.5%	301	4.9%	5 354	87.1%	6 145	4.4%	-	-	-	-
Households	4 107	3.3%	2 541	2.0%	3 192	2.6%	114 926	92.1%	124 765	90.2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>4 796</b>	<b>3.5%</b>	<b>3 101</b>	<b>2.2%</b>	<b>3 834</b>	<b>2.8%</b>	<b>126 621</b>	<b>91.5%</b>	<b>138 352</b>	<b>100.0%</b>	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	3 607	3.4%	(330)	(.3%)	7 538	7.1%	96 089	89.9%	106 905	78.0%
PAYE deductions	-	-	-	-	-	-	5 815	100.0%	5 815	4.2%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	16 024	100.0%	16 024	11.7%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	1 786	50.5%	281	7.9%	-	-	1 473	41.6%	3 539	2.6%
Other	(4 573)	(96.2%)	-	-	-	-	9 328	196.2%	4 755	3.5%
<b>Total</b>	<b>820</b>	<b>.6%</b>	<b>(50)</b>	<b>-</b>	<b>7 538</b>	<b>5.5%</b>	<b>128 729</b>	<b>93.9%</b>	<b>137 038</b>	<b>100.0%</b>

Contact Details

Municipal Manager	Ms LY Moleitsane	051 713 9202
Financial Manager	Mr Phakiso Mkhoe	051 713 9243

Source Local Government Database

1. All figures in this report are unaudited.





Part 3: Cash Receipts and Payments

R thousands	2015/16								2014/15		Q2 of 2014/15 to Q2 of 2015/16
	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>Cash Flow from Operating Activities</b>											
<b>Receipts</b>	<b>225 125</b>	<b>48 898</b>	<b>21.7%</b>	<b>54 639</b>	<b>24.3%</b>	<b>103 536</b>	<b>46.0%</b>	<b>38 079</b>	<b>38.1%</b>	<b>43.5%</b>	
Property rates, penalties and collection charges	9 122	883	9.7%	1 708	18.7%	2 590	28.4%	1 149	17.0%	48.6%	
Service charges	49 156	1 998	4.1%	974	2.0%	2 972	6.0%	941	5.2%	3.6%	
Other revenue	12 849	2 102	16.4%	339	2.6%	2 441	19.0%	323	5.2%	5.0%	
Government - operating	61 968	26 078	42.1%	11 406	18.4%	37 484	60.5%	16 966	60.0%	(32.8%)	
Government - capital	86 254	17 819	20.7%	40 204	46.6%	58 023	67.3%	18 692	47.7%	115.1%	
Interest	5 765	18	.3%	8	.1%	26	.5%	8	8.7%	(1.5%)	
Dividends	11	-	-	-	-	-	-	-	-	-	
<b>Payments</b>	<b>(125 641)</b>	<b>(22 653)</b>	<b>18.0%</b>	<b>(20 908)</b>	<b>16.6%</b>	<b>(43 561)</b>	<b>34.7%</b>	<b>(22 056)</b>	<b>33.3%</b>	<b>(5.2%)</b>	
Suppliers and employees	(115 573)	(22 649)	19.6%	(20 908)	18.1%	(43 557)	37.7%	(21 971)	35.4%	(4.8%)	
Finance charges	(2 703)	(5)	.2%	-	-	(5)	.2%	(85)	4.0%	(100.0%)	
Transfers and grants	(7 365)	-	-	-	-	-	-	-	-	-	
<b>Net Cash from/(used) Operating Activities</b>	<b>99 484</b>	<b>26 245</b>	<b>26.4%</b>	<b>33 730</b>	<b>33.9%</b>	<b>59 975</b>	<b>60.3%</b>	<b>16 023</b>	<b>48.8%</b>	<b>110.5%</b>	
<b>Cash Flow from Investing Activities</b>											
<b>Receipts</b>	<b>-</b>	<b>(11 420)</b>	<b>-</b>	<b>110</b>	<b>-</b>	<b>(11 310)</b>	<b>-</b>	<b>4 450</b>	<b>-</b>	<b>(97.5%)</b>	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	(11 420)	-	110	-	(11 310)	-	4 450	-	(97.5%)	
<b>Payments</b>	<b>(87 508)</b>	<b>(14 379)</b>	<b>16.4%</b>	<b>(25 857)</b>	<b>29.5%</b>	<b>(40 235)</b>	<b>46.0%</b>	<b>(18 467)</b>	<b>38.4%</b>	<b>40.0%</b>	
Capital assets	(87 508)	(14 379)	16.4%	(25 857)	29.5%	(40 235)	46.0%	(18 467)	38.4%	40.0%	
<b>Net Cash from/(used) Investing Activities</b>	<b>(87 508)</b>	<b>(25 799)</b>	<b>29.5%</b>	<b>(25 747)</b>	<b>29.4%</b>	<b>(51 546)</b>	<b>58.9%</b>	<b>(14 017)</b>	<b>32.3%</b>	<b>83.7%</b>	
<b>Cash Flow from Financing Activities</b>											
<b>Receipts</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3 000</b>	<b>-</b>	<b>(100.0%)</b>	
Short term loans	-	-	-	-	-	-	-	3 000	-	(100.0%)	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	
<b>Payments</b>	<b>(272)</b>	<b>(70)</b>	<b>25.9%</b>	<b>(211)</b>	<b>77.7%</b>	<b>(282)</b>	<b>103.6%</b>	<b>-</b>	<b>(25.3%)</b>	<b>(100.0%)</b>	
Repayment of borrowing	(272)	(70)	25.9%	(211)	77.7%	(282)	103.6%	-	(25.3%)	(100.0%)	
<b>Net Cash from/(used) Financing Activities</b>	<b>(272)</b>	<b>(70)</b>	<b>25.9%</b>	<b>(211)</b>	<b>77.7%</b>	<b>(282)</b>	<b>103.6%</b>	<b>3 000</b>	<b>1 077.6%</b>	<b>(107.0%)</b>	
<b>Net Increase/(Decrease) in cash held</b>	<b>11 703</b>	<b>375</b>	<b>3.2%</b>	<b>7 772</b>	<b>66.4%</b>	<b>8 147</b>	<b>69.6%</b>	<b>5 006</b>	<b>(63.1%)</b>	<b>55.3%</b>	
Cash/cash equivalents at the year begin:	(11 572)	359	(3.1%)	734	(6.3%)	359	(3.1%)	1 132	124.4%	(35.2%)	
Cash/cash equivalents at the year end:	131	734	559.0%	8 506	6 479.6%	8 506	6 479.6%	6 138	(41.1%)	38.6%	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	1 484	3.4%	1 447	3.4%	1 927	4.5%	38 218	88.7%	43 076	38.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	(1)	100.0%	(1)	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 014	8.4%	968	8.0%	899	7.4%	9 255	76.3%	12 136	10.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	838	3.1%	786	2.9%	757	2.8%	24 610	91.2%	26 992	24.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	531	2.7%	503	2.5%	496	2.5%	18 502	92.4%	20 031	18.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	76	3.9%	74	3.8%	70	3.6%	1 738	88.8%	1 957	1.8%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	28	4%	27	4%	27	4%	6 971	98.9%	7 051	6.3%	-	-	-	-
<b>Total By Income Source</b>	<b>3 970</b>	<b>3.6%</b>	<b>3 805</b>	<b>3.4%</b>	<b>4 175</b>	<b>3.8%</b>	<b>99 292</b>	<b>89.3%</b>	<b>111 242</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	30	4.3%	29	4.1%	29	4.2%	613	87.4%	701	.6%	-	-	-	-
Commercial	888	8.5%	837	8.0%	783	7.5%	7 957	76.0%	10 466	9.4%	-	-	-	-
Households	3 038	3.0%	2 927	2.9%	3 348	3.4%	90 392	90.7%	99 705	89.6%	-	-	-	-
Other	14	3.7%	12	3.4%	14	3.8%	330	89.1%	370	3%	-	-	-	-
<b>Total By Customer Group</b>	<b>3 970</b>	<b>3.6%</b>	<b>3 805</b>	<b>3.4%</b>	<b>4 175</b>	<b>3.8%</b>	<b>99 292</b>	<b>89.3%</b>	<b>111 242</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	10	1.1%	9	1.1%	10	1.1%	860	96.7%	889	2.7%
Trade Creditors	81	.3%	197	.8%	586	2.4%	23 419	96.4%	24 283	74.4%
Auditor-General	634	8.5%	1 667	22.3%	1 364	18.3%	3 800	50.9%	7 465	22.9%
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>725</b>	<b>2.2%</b>	<b>1 874</b>	<b>5.7%</b>	<b>1 960</b>	<b>6.0%</b>	<b>28 078</b>	<b>86.0%</b>	<b>32 636</b>	<b>100.0%</b>

Contact Details

Municipal Manager	M: TC Panyani	051 673 9600
Financial Manager	M: P. Dyonase	051 673 9600

Source Local Government Database

1. All figures in this report are unaudited.

**FREE STATE: NALEDI (FS) (FS164)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2015**

**Part1: Operating Revenue and Expenditure**

	2015/16										O2 of 2014/15 to O2 of 2015/16
	Budget	First Quarter			Second Quarter		Year to Date		2014/15		
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>											
<b>Operating Revenue and Expenditure</b>											
<b>Operating Revenue</b>	<b>100 081</b>	<b>20 893</b>	<b>20.9%</b>	<b>13 056</b>	<b>13.0%</b>	<b>33 948</b>	<b>33.9%</b>	<b>13 056</b>	<b>35.2%</b>		
Property rates	5 382	5 793	107.6%	668	12.4%	6 461	120.1%	694	117.4%		(3.7%)
Property rates - penalties and collection charges	-	4	-	3	-	7	-	-	-		(100.0%)
Service charges - electricity revenue	26 922	-	-	-	-	-	-	-	-		-
Service charges - water revenue	4 771	1 076	22.5%	1 148	24.1%	2 223	46.6%	1 108	54.2%		3.5%
Service charges - sanitation revenue	4 275	926	21.7%	923	21.6%	1 849	43.3%	895	44.2%		4.4%
Service charges - refuse revenue	3 024	618	20.4%	617	20.4%	1 235	40.8%	588	43.0%		4.9%
Service charges - other	-	-	-	-	-	-	-	-	-		-
Rental of facilities and equipment	432	255	59.0%	56	12.9%	311	71.9%	54	30.4%		3.7%
Interest earned - external investments	-	-	-	-	-	-	-	-	-		-
Interest earned - outstanding debtors	231	-	-	-	-	-	-	-	-		-
Dividends received	6	-	-	-	-	-	-	1	23.9%		(100.0%)
Fines	2	-	-	-	-	-	-	4	674.8%		(100.0%)
Licences and permits	-	-	-	-	-	-	-	-	-		-
Agency services	-	-	-	-	-	-	-	-	-		-
Transfers recognised - operational	44 772	11 831	26.4%	8 766	19.6%	20 597	46.0%	9 538	47.4%		(8.1%)
Other own revenue	10 265	391	3.8%	875	8.5%	1 265	12.3%	185	6.0%		372.7%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-		-
<b>Operating Expenditure</b>	<b>99 587</b>	<b>13 282</b>	<b>13.3%</b>	<b>17 107</b>	<b>17.2%</b>	<b>30 389</b>	<b>30.5%</b>	<b>16 216</b>	<b>35.4%</b>		<b>5.5%</b>
Employee related costs	34 419	8 378	24.3%	8 442	24.5%	16 820	48.9%	7 040	43.6%		19.9%
Remuneration of councillors	2 287	391	17.1%	392	17.1%	783	34.3%	505	42.2%		(22.4%)
Debt impairment	1 600	-	-	-	-	-	-	-	-		-
Depreciation and asset impairment	1 700	60	3.5%	283	16.7%	343	20.2%	756	103.9%		(62.6%)
Finance charges	77	-	-	-	-	-	-	-	-		-
Bulk purchases	25 253	-	-	-	-	-	-	-	-		-
Other Materials	-	-	-	-	-	-	-	17	-		(100.0%)
Contracted services	4 547	-	-	-	-	-	-	-	-		-
Transfers and grants	5 793	126	2.2%	79	1.4%	205	3.5%	94	3.3%		(15.6%)
Other expenditure	23 912	4 327	18.1%	7 911	33.1%	12 238	51.2%	7 804	108.5%		1.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-		-
<b>Surplus/(Deficit)</b>	<b>494</b>	<b>7 611</b>		<b>(4 051)</b>		<b>3 559</b>		<b>(3 160)</b>			
Transfers recognised - capital	13 369	-	-	214	1.6%	214	1.6%	2	-		11 917.4%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-		-
Contributed assets	-	-	-	-	-	-	-	-	-		-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>13 862</b>	<b>7 611</b>		<b>(3 838)</b>		<b>3 773</b>		<b>(3 158)</b>			
Taxation	-	-	-	-	-	-	-	-	-		-
<b>Surplus/(Deficit) after taxation</b>	<b>13 862</b>	<b>7 611</b>		<b>(3 838)</b>		<b>3 773</b>		<b>(3 158)</b>			
Attributable to minorities	-	-	-	-	-	-	-	-	-		-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>13 862</b>	<b>7 611</b>		<b>(3 838)</b>		<b>3 773</b>		<b>(3 158)</b>			
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-		-
<b>Surplus/(Deficit) for the year</b>	<b>13 862</b>	<b>7 611</b>		<b>(3 838)</b>		<b>3 773</b>		<b>(3 158)</b>			

**Part 2: Capital Revenue and Expenditure**

	2015/16										O2 of 2014/15 to O2 of 2015/16
	Budget	First Quarter			Second Quarter		Year to Date		2014/15		
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>											
<b>Capital Revenue and Expenditure</b>											
<b>Source of Finance</b>	<b>13 368</b>	<b>2 951</b>	<b>22.1%</b>	<b>1 139</b>	<b>8.5%</b>	<b>4 090</b>	<b>30.6%</b>	<b>2 091</b>	<b>18.7%</b>		<b>(45.5%)</b>
National Government	13 088	2 951	22.5%	1 139	8.7%	4 090	31.2%	2 091	30.1%		(45.5%)
Provincial Government	-	-	-	-	-	-	-	-	-		-
District Municipality	-	-	-	-	-	-	-	-	-		-
Other transfers and grants	-	-	-	-	-	-	-	-	-		-
<b>Transfers recognised - capital</b>	<b>13 088</b>	<b>2 951</b>	<b>22.5%</b>	<b>1 139</b>	<b>8.7%</b>	<b>4 090</b>	<b>31.2%</b>	<b>2 091</b>	<b>18.8%</b>		<b>(45.5%)</b>
Borrowing	-	-	-	-	-	-	-	-	-		-
Internally generated funds	280	-	-	-	-	-	-	-	-		-
Public contributions and donations	-	-	-	-	-	-	-	-	-		-
<b>Capital Expenditure Standard Classification</b>	<b>13 368</b>	<b>2 951</b>	<b>22.1%</b>	<b>1 139</b>	<b>8.5%</b>	<b>4 090</b>	<b>30.6%</b>	<b>2 091</b>	<b>18.7%</b>		<b>(45.5%)</b>
<b>Governance and Administration</b>	<b>300</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
Executive & Council	50	-	-	-	-	-	-	-	-		-
Budget & Treasury Office	200	-	-	-	-	-	-	-	-		-
Corporate Services	50	-	-	-	-	-	-	-	-		-
<b>Community and Public Safety</b>	<b>1 637</b>	<b>794</b>	<b>48.5%</b>	<b>143</b>	<b>8.7%</b>	<b>936</b>	<b>57.2%</b>	<b>236</b>	<b>12.8%</b>		<b>(39.5%)</b>
Community & Social Services	-	-	-	-	-	-	-	-	-		-
Sport And Recreation	1 537	794	51.6%	143	9.3%	936	60.9%	236	12.8%		(39.5%)
Public Safety	-	-	-	-	-	-	-	-	-		-
Housing	100	-	-	-	-	-	-	-	-		-
Health	-	-	-	-	-	-	-	-	-		-
<b>Economic and Environmental Services</b>	<b>10 533</b>	<b>2 158</b>	<b>20.5%</b>	<b>677</b>	<b>6.4%</b>	<b>2 835</b>	<b>26.9%</b>	<b>1 505</b>	<b>29.0%</b>		<b>(55.0%)</b>
Planning and Development	-	-	-	-	-	-	-	-	-		-
Road Transport	10 533	2 158	20.5%	677	6.4%	2 835	26.9%	1 505	29.0%		(55.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-		-
<b>Trading Services</b>	<b>818</b>	<b>-</b>	<b>-</b>	<b>319</b>	<b>39.0%</b>	<b>319</b>	<b>39.0%</b>	<b>350</b>	<b>14.4%</b>		<b>(9.0%)</b>
Electricity	168	-	-	-	-	-	-	-	-		-
Water	650	-	-	319	49.1%	319	49.1%	-	12.1%		(100.0%)
Waste Water Management	-	-	-	-	-	-	-	350	85.5%		(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-		-
<b>Other</b>	<b>80</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>

**Part 3: Cash Receipts and Payments**

R thousands	2015/16								2014/15		Q2 of 2014/15 to Q2 of 2015/16
	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>Cash Flow from Operating Activities</b>											
<b>Receipts</b>	<b>113 450</b>	<b>27 232</b>	<b>24.0%</b>	<b>16 987</b>	<b>15.0%</b>	<b>44 218</b>	<b>39.0%</b>	<b>12 981</b>	<b>58.8%</b>	<b>30.9%</b>	
Property rates, penalties and collection charges	5 382	1 190	22.1%	1 317	24.5%	2 507	46.6%	577	8.1%	128.2%	
Service charges	38 992	845	2.2%	254	7%	1 099	2.8%	246	-	3.1%	
Other revenue	10 698	622	5.8%	4 483	41.9%	5 105	47.7%	92	10.1%	4 772.6%	
Government - operating	44 772	23 449	52.4%	10 915	24.4%	34 364	76.8%	12 065	89.5%	(9.5%)	
Government - capital	13 369	1 098	8.2%	-	-	1 098	8.2%	-	29.1%	-	
Interest	231	28	11.9%	12	5.0%	39	17.0%	-	22.1%	(100.0%)	
Dividends	6	-	-	6	106.5%	6	106.5%	1	130.7%	538.9%	
<b>Payments</b>	<b>(96 289)</b>	<b>(22 218)</b>	<b>23.1%</b>	<b>(18 032)</b>	<b>18.7%</b>	<b>(40 250)</b>	<b>41.8%</b>	<b>(18 285)</b>	<b>68.9%</b>	<b>(1.4%)</b>	
Suppliers and employees	(90 419)	(22 027)	24.4%	(17 438)	19.3%	(39 465)	43.6%	(13 550)	61.7%	28.7%	
Finance charges	(77)	(3)	3.9%	(2)	3.2%	(5)	7.1%	-	-	(100.0%)	
Transfers and grants	(5 793)	(189)	3.2%	(591)	10.2%	(779)	13.4%	(4 735)	-	(87.5%)	
<b>Net Cash from/(used) Operating Activities</b>	<b>17 161</b>	<b>5 014</b>	<b>29.2%</b>	<b>(1 045)</b>	<b>(6.1%)</b>	<b>3 968</b>	<b>23.1%</b>	<b>(5 304)</b>	<b>21.8%</b>	<b>(80.3%)</b>	
<b>Cash Flow from Investing Activities</b>											
<b>Receipts</b>	-	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	
<b>Payments</b>	<b>(13 369)</b>	-	-	-	-	-	-	-	-	-	
Capital assets	(13 369)	-	-	-	-	-	-	-	-	-	
<b>Net Cash from/(used) Investing Activities</b>	<b>(13 369)</b>	-	-	-	-	-	-	-	-	-	
<b>Cash Flow from Financing Activities</b>											
<b>Receipts</b>	-	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	
<b>Payments</b>	-	-	-	-	-	-	-	-	-	-	
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	
<b>Net Cash from/(used) Financing Activities</b>	-	-	-	-	-	-	-	-	-	-	
<b>Net Increase/(Decrease) in cash held</b>	<b>3 792</b>	<b>5 014</b>	<b>132.2%</b>	<b>(1 045)</b>	<b>(27.6%)</b>	<b>3 968</b>	<b>104.6%</b>	<b>(5 304)</b>	<b>165.2%</b>	<b>(80.3%)</b>	
Cash/cash equivalents at the year begin:	-	558	-	5 572	-	558	-	12 982	242.0%	(57.1%)	
Cash/cash equivalents at the year end:	3 792	5 572	146.9%	4 526	119.4%	4 526	119.4%	7 678	193.1%	(41.0%)	

**Part 4: Debtor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	885	6.8%	207	1.6%	223	1.7%	11 758	89.9%	13 074	25.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	170	1.7%	81	.8%	76	.8%	9 535	96.7%	9 862	19.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	665	4.4%	326	2.2%	319	2.1%	13 802	91.3%	15 112	29.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	457	4.0%	226	2.0%	221	1.9%	10 639	92.2%	11 543	22.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	254	100.0%	254	5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(556)	(46.5%)	9	.7%	6	.5%	1 736	145.3%	1 195	2.3%	-	-	-	-
<b>Total By Income Source</b>	<b>1 621</b>	<b>3.2%</b>	<b>849</b>	<b>1.7%</b>	<b>845</b>	<b>1.7%</b>	<b>47 724</b>	<b>93.5%</b>	<b>51 039</b>	<b>100.0%</b>	-	-	-	-
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	64	5.5%	49	4.2%	49	4.2%	1 008	86.2%	1 170	2.3%	-	-	-	-
Commercial	(247)	(42.8%)	26	4.5%	20	3.5%	778	134.8%	578	1.1%	-	-	-	-
Households	1 805	4.0%	774	1.7%	775	1.7%	41 889	92.6%	45 243	88.6%	-	-	-	-
Other	(1)	-	0	-	0	-	4 048	100.0%	4 048	7.9%	-	-	-	-
<b>Total By Customer Group</b>	<b>1 621</b>	<b>3.2%</b>	<b>849</b>	<b>1.7%</b>	<b>845</b>	<b>1.7%</b>	<b>47 724</b>	<b>93.5%</b>	<b>51 039</b>	<b>100.0%</b>	-	-	-	-

**Part 5: Creditor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	794	56.3%	617	43.7%	-	-	-	-	1 411	26.6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	43	3.2%	362	27.4%	215	16.3%	700	53.0%	1 319	24.8%
Auditor-General	-	-	1 216	61.1%	772	38.8%	2	.1%	1 989	37.5%
Other	15	2.6%	6	1.1%	-	-	569	96.4%	590	11.1%
<b>Total</b>	<b>852</b>	<b>16.0%</b>	<b>2 200</b>	<b>41.4%</b>	<b>987</b>	<b>18.6%</b>	<b>1 270</b>	<b>23.9%</b>	<b>5 310</b>	<b>100.0%</b>

**Contact Details**

Municipal Manager	M'W Lefora	051 541 0012
Financial Manager	M' Thabang Moses	051 541 0012

Source Local Government Database

1. All figures in this report are unaudited.



Part 3: Cash Receipts and Payments

R thousands	2015/16							2014/15		Q2 of 2014/15 to Q2 of 2015/16
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Cash Flow from Operating Activities</b>										
<b>Receipts</b>	52 337	17 188	32.8%	9 937	19.0%	27 124	51.8%	9 149	40.9%	8.6%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-
Other revenue	563	131	23.2%	8	1.5%	139	24.7%	11	-	(26.3%)
Government - operating	51 774	17 054	32.9%	9 809	18.9%	26 863	51.9%	9 120	40.4%	7.6%
Government - capital	-	-	-	-	-	-	-	-	-	-
Interest	-	3	-	120	-	123	-	18	43.7%	569.7%
Dividends	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	(52 337)	(18 167)	34.7%	(12 911)	24.7%	(31 078)	59.4%	(14 145)	42.5%	(8.7%)
Suppliers and employees	(52 277)	(18 154)	34.7%	(12 884)	24.6%	(31 039)	59.4%	(14 129)	42.5%	(8.8%)
Finance charges	(60)	(12)	20.6%	(27)	44.5%	(39)	65.1%	(15)	-	76.7%
Transfers and grants	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	-	(979)	-	(2 975)	-	(3 954)	-	(4 996)	97.9%	(40.5%)
<b>Cash Flow from Investing Activities</b>										
<b>Receipts</b>	-	200	-	4 085	-	4 285	-	6 030	-	(32.3%)
Proceeds on disposal of PPE	-	-	-	35	-	35	-	-	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	1 911	-	(100.0%)
Decrease (increase) in non-current investments	-	200	-	4 050	-	4 250	-	4 120	-	(1.7%)
<b>Payments</b>	-	-	-	-	-	-	-	(517)	-	(100.0%)
Capital assets	-	-	-	-	-	-	-	(517)	-	(100.0%)
<b>Net Cash from/(used) Investing Activities</b>	-	200	-	4 085	-	4 285	-	5 513	-	(25.9%)
<b>Cash Flow from Financing Activities</b>										
<b>Receipts</b>	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	-	-	-	-	-	-	-	-	-	-
<b>Net Increase/(Decrease) in cash held</b>	-	(779)	-	1 110	-	331	-	517	(22.4%)	114.7%
Cash/cash equivalents at the year begin:	(9 300)	979	(10.5%)	200	(2.1%)	979	(10.5%)	393	8.3%	(49.1%)
Cash/cash equivalents at the year end:	(9 300)	200	(2.1%)	1 310	(14.1%)	1 310	(14.1%)	910	38.9%	44.1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	95	6.2%	101	6.6%	135	8.8%	1 208	78.5%	1 540	94.2%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	95	100.0%	95	5.8%	-	-	-	-
<b>Total By Income Source</b>	<b>95</b>	<b>5.8%</b>	<b>101</b>	<b>6.2%</b>	<b>135</b>	<b>8.3%</b>	<b>1 303</b>	<b>79.7%</b>	<b>1 635</b>	<b>100.0%</b>	-	-	-	-
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	95	5.8%	101	6.2%	135	8.3%	1 303	79.7%	1 635	100.0%	-	-	-	-
<b>Total By Customer Group</b>	<b>95</b>	<b>5.8%</b>	<b>101</b>	<b>6.2%</b>	<b>135</b>	<b>8.3%</b>	<b>1 303</b>	<b>79.7%</b>	<b>1 635</b>	<b>100.0%</b>	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	620	45.8%	453	33.5%	-	-	280	20.7%	1 353	53.3%
Other	441	37.2%	251	21.2%	13	1.1%	481	40.6%	1 186	46.7%
<b>Total</b>	<b>1 061</b>	<b>41.8%</b>	<b>704</b>	<b>27.7%</b>	<b>13</b>	<b>.5%</b>	<b>761</b>	<b>30.0%</b>	<b>2 539</b>	<b>100.0%</b>

Contact Details

Municipal Manager	Mr MM Kubeka	051 713 9304
Financial Manager	Mr Clive Mogoale	051 713 9331

Source Local Government Database

1. All figures in this report are unaudited.

**FREE STATE: MASILONYANA (FS181)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2015**

**Part1: Operating Revenue and Expenditure**

	2015/16								2014/15		O2 of 2014/15 to O2 of 2015/16
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter			
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>R thousands</b>											
<b>Operating Revenue and Expenditure</b>											
<b>Operating Revenue</b>	<b>205 066</b>	<b>79 800</b>	<b>38.9%</b>	<b>62 182</b>	<b>30.3%</b>	<b>141 982</b>	<b>69.2%</b>	<b>38 925</b>	<b>65.0%</b>		<b>59.7%</b>
Property rates	18 947	8 082	42.7%	12 162	64.2%	20 244	106.8%	4 953	47.1%		145.6%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-		-
Service charges - electricity revenue	27 437	7 012	25.6%	4 860	17.7%	11 871	43.3%	3 865	45.2%		25.7%
Service charges - water revenue	23 448	10 803	46.1%	8 374	35.7%	19 177	81.8%	6 544	82.1%		28.0%
Service charges - sanitation revenue	19 484	5 081	26.1%	5 202	26.7%	10 283	52.8%	5 152	55.6%		1.0%
Service charges - refuse revenue	11 993	2 691	22.4%	1 780	14.8%	4 471	37.3%	1 596	47.4%		11.5%
Service charges - other	-	55	-	61	-	116	-	64	-		(4.6%)
Rental of facilities and equipment	196	14	6.9%	5	2.8%	19	9.7%	12	39.1%		(54.0%)
Interest earned - external investments	399	92	23.1%	34	8.4%	126	31.5%	-	4.5%		(100.0%)
Interest earned - outstanding debtors	4 597	1 911	41.6%	12	.3%	1 924	41.9%	4 399	66.7%		(99.7%)
Dividends received	5	2	48.6%	-	-	2	48.6%	2	-		(100.0%)
Fines	11	14	131.2%	54	494.6%	69	625.8%	4	4.5%		1 165.6%
Licences and permits	-	-	-	-	-	-	-	-	-		-
Agency services	-	-	-	-	-	-	-	-	-		-
Transfers recognised - operational	92 163	41 478	45.0%	28 212	30.6%	69 690	75.6%	11 282	67.0%		150.1%
Other own revenue	6 053	2 565	42.4%	1 425	23.5%	3 990	65.9%	1 052	2 648.9%		35.5%
Gains on disposal of PPE	334	-	-	-	-	-	-	-	-		-
<b>Operating Expenditure</b>	<b>255 870</b>	<b>64 350</b>	<b>25.1%</b>	<b>49 600</b>	<b>19.4%</b>	<b>113 950</b>	<b>44.5%</b>	<b>30 737</b>	<b>37.2%</b>		<b>61.4%</b>
Employee related costs	67 407	19 552	29.0%	21 063	31.2%	40 615	60.3%	17 112	48.2%		23.1%
Remuneration of councillors	4 936	1 162	23.5%	1 156	23.4%	2 318	47.0%	1 290	35.4%		(10.4%)
Debt impairment	27 684	-	-	-	-	-	-	-	-		-
Depreciation and asset impairment	30 460	-	-	-	-	-	-	-	-		-
Finance charges	2 882	369	12.8%	289	10.0%	658	22.8%	-	17.3%		(100.0%)
Bulk purchases	66 318	16 219	24.5%	8 117	12.2%	24 336	36.7%	44	18.6%		18 285.7%
Other Materials	17 823	1 803	10.1%	1 774	10.0%	3 576	20.1%	-	-		(100.0%)
Contracted services	4 155	856	20.6%	438	10.5%	1 294	31.2%	17	205.1%		2 423.7%
Transfers and grants	15 524	7 869	50.7%	8 227	53.0%	16 096	103.7%	-	-		(100.0%)
Other expenditure	18 681	16 519	88.4%	8 537	45.7%	25 056	134.1%	12 273	94.8%		(30.4%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-		-
<b>Surplus/(Deficit)</b>	<b>(50 804)</b>	<b>15 451</b>		<b>12 582</b>		<b>28 032</b>		<b>8 189</b>			
Transfers recognised - capital	25 230	24 437	96.9%	11 185	44.3%	35 621	141.2%	-	5%		(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-		-
Contributed assets	8 560	1 704	19.9%	1 822	21.3%	3 527	41.2%	-	-		(100.0%)
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>(17 014)</b>	<b>41 591</b>		<b>25 589</b>		<b>67 180</b>		<b>8 189</b>			
Taxation	-	-	-	-	-	-	-	-	-		-
<b>Surplus/(Deficit) after taxation</b>	<b>(17 014)</b>	<b>41 591</b>		<b>25 589</b>		<b>67 180</b>		<b>8 189</b>			
Attributable to minorities	-	-	-	-	-	-	-	-	-		-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>(17 014)</b>	<b>41 591</b>		<b>25 589</b>		<b>67 180</b>		<b>8 189</b>			
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-		-
<b>Surplus/(Deficit) for the year</b>	<b>(17 014)</b>	<b>41 591</b>		<b>25 589</b>		<b>67 180</b>		<b>8 189</b>			

**Part 2: Capital Revenue and Expenditure**

	2015/16								2014/15		O2 of 2014/15 to O2 of 2015/16
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter			
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>R thousands</b>											
<b>Capital Revenue and Expenditure</b>											
<b>Source of Finance</b>	<b>33 790</b>	<b>8 749</b>	<b>25.9%</b>	<b>7 252</b>	<b>21.5%</b>	<b>16 001</b>	<b>47.4%</b>	<b>4 507</b>	<b>14.8%</b>		<b>60.9%</b>
National Government	25 230	8 749	34.7%	5 760	22.8%	14 509	57.5%	4 507	17.4%		27.8%
Provincial Government	-	-	-	-	-	-	-	-	-		-
District Municipality	-	-	-	-	-	-	-	-	-		-
Other transfers and grants	-	-	-	-	-	-	-	-	-		-
<b>Transfers recognised - capital</b>	<b>25 230</b>	<b>8 749</b>	<b>34.7%</b>	<b>5 760</b>	<b>22.8%</b>	<b>14 509</b>	<b>57.5%</b>	<b>4 507</b>	<b>17.4%</b>		<b>27.8%</b>
Borrowing	-	-	-	-	-	-	-	-	-		-
Internally generated funds	8 560	-	-	1 493	17.4%	1 493	17.4%	-	-		(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-		-
<b>Capital Expenditure Standard Classification</b>	<b>33 790</b>	<b>8 749</b>	<b>25.9%</b>	<b>7 252</b>	<b>21.5%</b>	<b>16 001</b>	<b>47.4%</b>	<b>4 507</b>	<b>14.8%</b>		<b>60.9%</b>
<b>Governance and Administration</b>	<b>250</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
Executive & Council	-	-	-	-	-	-	-	-	-		-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-		-
Corporate Services	250	-	-	-	-	-	-	-	-		-
<b>Community and Public Safety</b>	<b>6 320</b>	<b>2 452</b>	<b>38.8%</b>	<b>1 181</b>	<b>18.7%</b>	<b>3 633</b>	<b>57.5%</b>	<b>3 415</b>	<b>81.6%</b>		<b>(65.4%)</b>
Community & Social Services	497	2 452	493.3%	1 181	237.6%	3 633	730.9%	3 415	1 905.4%		(65.4%)
Sport And Recreation	5 823	-	-	-	-	-	-	-	-		-
Public Safety	-	-	-	-	-	-	-	-	-		-
Housing	-	-	-	-	-	-	-	-	-		-
Health	-	-	-	-	-	-	-	-	-		-
<b>Economic and Environmental Services</b>	<b>24 195</b>	<b>2 845</b>	<b>11.8%</b>	<b>5 700</b>	<b>23.6%</b>	<b>8 545</b>	<b>35.3%</b>	<b>307</b>	<b>14.0%</b>		<b>1 756.2%</b>
Planning and Development	-	-	-	-	-	-	-	-	-		-
Road Transport	24 195	2 845	11.8%	5 700	23.6%	8 545	35.3%	307	14.0%		1 756.2%
Environmental Protection	-	-	-	-	-	-	-	-	-		-
<b>Trading Services</b>	<b>3 025</b>	<b>3 452</b>	<b>114.1%</b>	<b>371</b>	<b>12.3%</b>	<b>3 824</b>	<b>126.4%</b>	<b>785</b>	<b>5.5%</b>		<b>(52.7%)</b>
Electricity	2 310	1 500	64.9%	-	-	1 500	64.9%	-	-		-
Water	715	1 630	228.0%	371	52.0%	2 001	280.0%	785	5.9%		(52.7%)
Waste Water Management	-	-	-	-	-	-	-	-	4.5%		-
Waste Management	-	323	-	-	-	323	-	-	-		-
<b>Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>

Part 3: Cash Receipts and Payments

R thousands	2015/16							2014/15		Q2 of 2014/15 to Q2 of 2015/16
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Cash Flow from Operating Activities</b>										
<b>Receipts</b>	<b>197 234</b>	<b>80 975</b>	<b>41.1%</b>	<b>48 738</b>	<b>24.7%</b>	<b>129 713</b>	<b>65.8%</b>	<b>62 735</b>	<b>54.2%</b>	<b>(22.3%)</b>
Property rates, penalties and collection charges	15 491	992	6.4%	1 614	10.4%	2 606	16.8%	2 016	14.7%	(19.9%)
Service charges	58 860	11 870	20.2%	7 622	12.9%	19 492	33.1%	8 525	26.2%	(10.6%)
Other revenue	888	193	21.7%	76	8.5%	268	30.2%	161	43.2%	(53.0%)
Government - operating	92 163	39 978	43.4%	28 212	30.6%	68 190	74.0%	28 621	76.7%	(1.4%)
Government - capital	25 230	25 937	102.8%	11 185	44.3%	37 121	147.1%	23 412	67.9%	(52.2%)
Interest	4 597	2 004	43.6%	30	7%	2 034	44.2%	-	-	(100.0%)
Dividends	2	2	100.0%	-	-	2	100.0%	-	-	-
<b>Payments</b>	<b>(177 855)</b>	<b>(61 499)</b>	<b>34.6%</b>	<b>(56 560)</b>	<b>31.8%</b>	<b>(118 052)</b>	<b>66.4%</b>	<b>(82 744)</b>	<b>111.3%</b>	<b>(31.6%)</b>
Suppliers and employees	(155 096)	(53 619)	34.6%	(48 333)	31.2%	(101 952)	65.7%	(82 744)	111.8%	(41.6%)
Finance charges	(2 882)	(6)	-1%	-	-	(4)	-1%	-	-	-
Transfers and grants	(19 878)	(7 869)	39.6%	(8 227)	41.4%	(16 096)	81.0%	-	-	(100.0%)
<b>Net Cash from/(used) Operating Activities</b>	<b>19 379</b>	<b>19 482</b>	<b>100.5%</b>	<b>(7 822)</b>	<b>(40.4%)</b>	<b>11 661</b>	<b>60.2%</b>	<b>(20 010)</b>	<b>(6.1%)</b>	<b>(60.9%)</b>
<b>Cash Flow from Investing Activities</b>										
<b>Receipts</b>	<b>3 884</b>	<b>5 051</b>	<b>130.0%</b>	<b>14 518</b>	<b>373.8%</b>	<b>19 568</b>	<b>503.8%</b>	<b>28 477</b>	<b>-</b>	<b>(49.0%)</b>
Proceeds on disposal of PPE	334	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	3 550	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	5 051	-	14 518	-	19 568	-	28 477	-	(49.0%)
<b>Payments</b>	<b>(25 230)</b>	<b>(29 006)</b>	<b>115.0%</b>	<b>(10 733)</b>	<b>42.5%</b>	<b>(39 739)</b>	<b>157.5%</b>	<b>(16 373)</b>	<b>87.4%</b>	<b>(34.4%)</b>
Capital assets	(25 230)	(29 006)	115.0%	(10 733)	42.5%	(39 739)	157.5%	(16 373)	87.4%	(34.4%)
<b>Net Cash from/(used) Investing Activities</b>	<b>(21 346)</b>	<b>(23 955)</b>	<b>112.2%</b>	<b>3 785</b>	<b>(17.7%)</b>	<b>(20 171)</b>	<b>94.5%</b>	<b>12 104</b>	<b>(13.5%)</b>	<b>(68.7%)</b>
<b>Cash Flow from Financing Activities</b>										
<b>Receipts</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(739)</b>	<b>(369)</b>	<b>49.9%</b>	<b>(184)</b>	<b>24.9%</b>	<b>(553)</b>	<b>74.8%</b>	<b>(184)</b>	<b>-</b>	<b>-</b>
Repayment of borrowing	(739)	(369)	49.9%	(184)	24.9%	(553)	74.8%	(184)	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>(739)</b>	<b>(369)</b>	<b>49.9%</b>	<b>(184)</b>	<b>24.9%</b>	<b>(553)</b>	<b>74.8%</b>	<b>(184)</b>	<b>21.8%</b>	<b>-</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>(2 706)</b>	<b>(4 842)</b>	<b>178.9%</b>	<b>(4 221)</b>	<b>156.0%</b>	<b>(9 063)</b>	<b>334.9%</b>	<b>(8 089)</b>	<b>(2.8%)</b>	<b>(47.8%)</b>
Cash/cash equivalents at the year begin:	9 796	17 699	180.7%	12 857	131.2%	17 699	180.7%	8 516	69.7%	51.0%
Cash/cash equivalents at the year end:	7 091	12 857	181.3%	8 636	121.8%	8 636	121.8%	426	5%	1 925.3%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	3 084	3.9%	2 745	3.5%	2 660	3.4%	69 776	89.2%	78 265	19.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 189	1.0%	959	.8%	849	.7%	112 442	97.4%	115 438	29.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 008	6.8%	3 815	6.5%	2 488	4.2%	48 465	82.5%	58 776	14.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 664	2.3%	1 597	2.2%	1 510	2.1%	66 383	93.3%	71 154	18.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	873	2.3%	839	2.2%	831	2.2%	35 598	93.3%	38 141	9.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	19	3.5%	15	2.8%	12	2.2%	500	91.4%	546	1%	-	-	-	-
Interest on Arrear Debtor Accounts	668	2.0%	623	1.9%	12	-	31 493	96.0%	32 795	8.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	(0)	-	-	14	1.7%	821	98.3%	835	2%	-	-	-	-
<b>Total By Income Source</b>	<b>11 505</b>	<b>2.9%</b>	<b>10 593</b>	<b>2.7%</b>	<b>8 377</b>	<b>2.1%</b>	<b>365 478</b>	<b>92.3%</b>	<b>395 952</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	1 548	9.2%	1 479	8.8%	1 260	7.5%	12 618	74.6%	16 905	4.3%	-	-	-	-
Commercial	1 415	5.9%	1 228	5.2%	900	3.8%	20 304	85.1%	23 846	6.0%	-	-	-	-
Households	8 489	2.4%	7 834	2.2%	6 173	1.8%	329 739	93.6%	352 236	89.0%	-	-	-	-
Other	53	1.8%	51	1.7%	44	1.5%	2 818	95.0%	2 966	7%	-	-	-	-
<b>Total By Customer Group</b>	<b>11 505</b>	<b>2.9%</b>	<b>10 593</b>	<b>2.7%</b>	<b>8 377</b>	<b>2.1%</b>	<b>365 478</b>	<b>92.3%</b>	<b>395 952</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	5 741	24.4%	4 787	20.3%	4 415	18.8%	8 580	36.5%	23 523	39.2%
Bulk Water	391	3.8%	297	2.9%	217	2.1%	9 505	91.3%	10 412	17.4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	10 793	44.0%	671	2.7%	832	3.4%	12 238	49.9%	24 534	40.9%
Auditor-General	688	45.7%	816	54.3%	0	-	-	-	1 504	2.5%
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>17 613</b>	<b>29.4%</b>	<b>6 571</b>	<b>11.0%</b>	<b>5 465</b>	<b>9.1%</b>	<b>30 323</b>	<b>50.6%</b>	<b>59 972</b>	<b>100.0%</b>

Contact Details

Municipal Manager	Ms S Mlakati	057 733 0106
Financial Manager	Ms ME Mokoena	057 733 2842

Source Local Government Database

1. All figures in this report are unaudited.





**Part 3: Cash Receipts and Payments**

R thousands	2015/16								2014/15		O2 of 2014/15 to O2 of 2015/16
	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>Cash Flow from Operating Activities</b>											
<b>Receipts</b>	<b>128 536</b>	<b>39 119</b>	<b>30.4%</b>	<b>25 849</b>	<b>20.1%</b>	<b>64 967</b>	<b>50.5%</b>	<b>25 770</b>	<b>60.0%</b>		<b>.3%</b>
Property rates, penalties and collection charges	4 230	805	19.0%	705	16.7%	1 510	35.7%	1 182	-		(40.4%)
Service charges	22 200	4 647	20.9%	4 131	18.6%	8 777	39.5%	3 312	33.1%		24.7%
Other revenue	1 070	176	16.5%	301	28.1%	478	44.6%	159	-		89.6%
Government - operating	49 397	21 602	43.7%	16 149	32.7%	37 751	76.4%	14 632	74.1%		10.4%
Government - capital	50 326	11 860	23.6%	4 441	8.8%	16 301	32.4%	4 898	42.8%		(9.3%)
Interest	1 313	29	2.2%	122	9.3%	151	11.5%	1 587	295.5%		(92.3%)
Dividends	-	-	-	-	-	-	-	-	-		-
<b>Payments</b>	<b>(83 641)</b>	<b>(21 363)</b>	<b>25.5%</b>	<b>(24 087)</b>	<b>28.8%</b>	<b>(45 450)</b>	<b>54.3%</b>	<b>(17 593)</b>	<b>59.1%</b>		<b>36.9%</b>
Suppliers and employees	(81 725)	(20 463)	25.0%	(23 065)	28.2%	(43 527)	53.3%	(17 045)	57.3%		35.3%
Finance charges	(411)	(248)	60.3%	(370)	90.1%	(617)	150.4%	(55)	156.7%		571.0%
Transfers and grants	(1 505)	(653)	43.3%	(653)	43.4%	(1 205)	86.7%	(494)	-		32.3%
<b>Net Cash from/(used) Operating Activities</b>	<b>44 894</b>	<b>17 756</b>	<b>39.6%</b>	<b>1 761</b>	<b>3.9%</b>	<b>19 517</b>	<b>43.5%</b>	<b>8 176</b>	<b>61.4%</b>		<b>(78.5%)</b>
<b>Cash Flow from Investing Activities</b>											
<b>Receipts</b>		<b>77</b>		<b>92</b>		<b>168</b>		<b>1</b>			<b>11 531.1%</b>
Proceeds on disposal of PPE	-	77	-	92	-	168	-	1	-		11 531.1%
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-		-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-		-
<b>Payments</b>	<b>(50 326)</b>	<b>(7 284)</b>	<b>14.5%</b>	<b>(2 922)</b>	<b>5.8%</b>	<b>(10 206)</b>	<b>20.3%</b>	<b>(2 403)</b>	<b>21.2%</b>		<b>21.6%</b>
Capital assets	(50 326)	(7 284)	14.5%	(2 922)	5.8%	(10 206)	20.3%	(2 403)	21.2%		21.6%
<b>Net Cash from/(used) Investing Activities</b>	<b>(50 326)</b>	<b>(7 207)</b>	<b>14.3%</b>	<b>(2 830)</b>	<b>5.6%</b>	<b>(10 638)</b>	<b>19.9%</b>	<b>(2 402)</b>	<b>21.2%</b>		<b>17.8%</b>
<b>Cash Flow from Financing Activities</b>											
<b>Receipts</b>											
Short term loans	-	-	-	-	-	-	-	-	-		-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-		-
<b>Payments</b>											
Repayment of borrowing	-	-	-	-	-	-	-	-	-		-
<b>Net Cash from/(used) Financing Activities</b>											
<b>Net Increase/(Decrease) in cash held</b>	<b>(5 432)</b>	<b>10 548</b>	<b>(194.2%)</b>	<b>(1 069)</b>	<b>19.7%</b>	<b>9 480</b>	<b>(174.5%)</b>	<b>5 774</b>	<b>154.2%</b>		<b>(118.5%)</b>
Cash/cash equivalents at the year begin:	5 043	4 245	84.2%	14 794	293.4%	4 245	84.2%	13 694	-		8.0%
Cash/cash equivalents at the year end:	(889)	14 794	(3 800.3%)	13 725	(3 525.8%)	13 725	(3 525.8%)	19 469	115.4%		(29.5%)

**Part 4: Debtor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	246	7.6%	231	7.2%	167	5.2%	2 579	80.0%	3 224	4.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	915	13.6%	726	10.8%	394	5.8%	4 699	69.8%	6 734	8.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	291	1.8%	318	2.0%	240	1.5%	15 016	94.6%	15 866	19.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	319	2.0%	476	2.9%	271	1.7%	15 123	93.4%	16 189	19.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	357	1.9%	589	3.1%	316	1.7%	17 622	93.3%	18 884	23.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	27	2.7%	40	4.0%	26	2.6%	901	90.7%	993	1.2%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	236	1.2%	412	2.1%	210	1.1%	18 659	95.6%	19 516	24.0%	-	-	-	-
<b>Total By Income Source</b>	<b>2 392</b>	<b>2.9%</b>	<b>2 791</b>	<b>3.4%</b>	<b>1 623</b>	<b>2.0%</b>	<b>74 599</b>	<b>91.6%</b>	<b>81 406</b>	<b>100.0%</b>				
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	191	4.0%	183	3.9%	152	3.2%	4 199	88.9%	4 725	5.8%	-	-	-	-
Commercial	483	5.3%	389	4.3%	219	2.4%	8 058	88.1%	9 149	11.2%	-	-	-	-
Households	1 553	3.0%	1 949	3.8%	1 094	2.1%	46 786	91.1%	51 381	63.1%	-	-	-	-
Other	165	1.0%	271	1.7%	159	1.0%	15 556	96.3%	16 151	19.8%	-	-	-	-
<b>Total By Customer Group</b>	<b>2 392</b>	<b>2.9%</b>	<b>2 791</b>	<b>3.4%</b>	<b>1 623</b>	<b>2.0%</b>	<b>74 599</b>	<b>91.6%</b>	<b>81 406</b>	<b>100.0%</b>				

**Part 5: Creditor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	1 341	22.1%	1 343	22.2%	3 371	55.7%	6 055	88.3%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	165	20.6%	109	13.6%	526	65.7%	800	11.7%
<b>Total</b>	<b>-</b>	<b>-</b>	<b>1 506</b>	<b>22.0%</b>	<b>1 452</b>	<b>21.2%</b>	<b>3 897</b>	<b>56.9%</b>	<b>6 854</b>	<b>100.0%</b>

**Contact Details**

Municipal Manager	K. Maitshale	053 541 0360
Financial Manager	Ms Mathapelo Masisi	053 541 0014

Source Local Government Database

1. All figures in this report are unaudited.

**FREE STATE: TSWELOPELE (FS183)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2015**

**Part1: Operating Revenue and Expenditure**

	2015/16								2014/15		O2 of 2014/15 to O2 of 2015/16
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter			
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>R thousands</b>											
<b>Operating Revenue and Expenditure</b>											
<b>Operating Revenue</b>	<b>130 768</b>	<b>66 501</b>	<b>50.9%</b>	<b>30 832</b>	<b>23.6%</b>	<b>97 333</b>	<b>74.4%</b>	<b>11 292</b>	<b>50.7%</b>		<b>173.0%</b>
Property rates	10 351	27 401	264.7%	1 336	12.9%	28 737	277.6%	1 250	573.3%		6.9%
Property rates - penalties and collection charges	750	-	-	-	-	-	-	-	-		-
Service charges - electricity revenue	31 109	7 311	23.5%	6 485	20.8%	13 796	44.3%	5 847	54.6%		10.9%
Service charges - water revenue	7 413	1 178	15.9%	1 414	19.1%	2 594	35.0%	1 603	(185.6%)		(11.7%)
Service charges - sanitation revenue	6 028	1 601	26.6%	1 608	26.7%	3 209	53.2%	1 446	52.7%		11.2%
Service charges - refuse revenue	3 410	1 067	31.3%	1 068	31.3%	2 134	62.6%	967	62.4%		10.4%
Service charges - other	-	-	-	-	-	-	-	-	-		-
Rental of facilities and equipment	385	744	193.2%	164	42.5%	908	235.7%	143	27.6%		14.4%
Interest earned - external investments	510	65	12.7%	30	5.8%	95	18.6%	24	11.8%		22.7%
Interest earned - outstanding debtors	-	515	-	437	-	953	-	366	-		19.4%
Dividends received	100	25	25.0%	12	12.1%	37	37.1%	20	40.6%		(40.5%)
Fines	328	48	14.6%	29	8.9%	77	23.5%	18	15.6%		65.9%
Licences and permits	-	25	-	8	-	32	-	1	-		581.8%
Agency services	-	21	-	21	-	43	-	24	-		(9.8%)
Transfers recognised - operational	66 374	26 070	39.3%	17 305	26.1%	43 375	65.3%	(608)	34.9%		(2 947.6%)
Other own revenue	4 009	429	10.7%	121	3.0%	551	13.7%	190	39.9%		(36.1%)
Gains on disposal of PPE	-	-	-	792	-	792	-	-	-		(100.0%)
<b>Operating Expenditure</b>	<b>152 561</b>	<b>38 268</b>	<b>25.1%</b>	<b>32 213</b>	<b>21.1%</b>	<b>70 481</b>	<b>46.2%</b>	<b>29 458</b>	<b>54.8%</b>		<b>9.4%</b>
Employee related costs	50 557	13 532	26.8%	13 833	27.4%	27 365	54.1%	12 492	53.0%		10.7%
Remuneration of councillors	5 331	1 318	24.7%	1 272	23.9%	2 590	48.6%	1 302	53.3%		(2.3%)
Debt impairment	2 501	1 171	46.8%	-	-	1 171	46.8%	-	-		-
Depreciation and asset impairment	19 669	-	-	-	-	-	-	-	-		-
Finance charges	2 008	2	.1%	0	-	2	.1%	714	34.3%		(100.0%)
Bulk purchases	26 750	12 842	48.0%	6 736	25.2%	19 578	73.2%	3 071	60.3%		119.4%
Other Materials	7 635	1 532	20.1%	2 511	32.9%	4 043	53.0%	-	-		(100.0%)
Contracted services	1 500	36	2.4%	143	9.6%	180	12.0%	635	-		(77.4%)
Transfers and grants	2 820	223	7.9%	902	32.0%	1 124	39.9%	756	-		19.2%
Other expenditure	33 790	7 613	22.5%	6 815	20.2%	14 428	42.7%	10 488	62.4%		(35.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-		-
<b>Surplus/(Deficit)</b>	<b>(21 793)</b>	<b>28 232</b>		<b>(1 381)</b>		<b>26 852</b>		<b>(18 166)</b>			
Transfers recognised - capital	20 571	-	-	-	-	-	-	-	-		-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-		-
Contributed assets	-	-	-	-	-	-	-	-	-		-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>(1 222)</b>	<b>28 232</b>		<b>(1 381)</b>		<b>26 852</b>		<b>(18 166)</b>			
Taxation	-	-	-	-	-	-	-	-	-		-
<b>Surplus/(Deficit) after taxation</b>	<b>(1 222)</b>	<b>28 232</b>		<b>(1 381)</b>		<b>26 852</b>		<b>(18 166)</b>			
Attributable to minorities	-	-	-	-	-	-	-	-	-		-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>(1 222)</b>	<b>28 232</b>		<b>(1 381)</b>		<b>26 852</b>		<b>(18 166)</b>			
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-		-
<b>Surplus/(Deficit) for the year</b>	<b>(1 222)</b>	<b>28 232</b>		<b>(1 381)</b>		<b>26 852</b>		<b>(18 166)</b>			

**Part 2: Capital Revenue and Expenditure**

	2015/16								2014/15		O2 of 2014/15 to O2 of 2015/16
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter			
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>R thousands</b>											
<b>Capital Revenue and Expenditure</b>											
<b>Source of Finance</b>	<b>20 571</b>	<b>2 661</b>	<b>12.9%</b>	<b>1 692</b>	<b>8.2%</b>	<b>4 353</b>	<b>21.2%</b>	<b>7 188</b>	<b>73.9%</b>		<b>(76.5%)</b>
National Government	20 571	2 651	12.9%	1 614	7.8%	4 265	20.7%	6 111	69.8%		(73.6%)
Provincial Government	-	-	-	-	-	-	-	-	-		-
District Municipality	-	-	-	-	-	-	-	-	-		-
Other transfers and grants	-	-	-	-	-	-	-	-	-		-
<b>Transfers recognised - capital</b>	<b>20 571</b>	<b>2 651</b>	<b>12.9%</b>	<b>1 614</b>	<b>7.8%</b>	<b>4 265</b>	<b>20.7%</b>	<b>6 111</b>	<b>69.8%</b>		<b>(73.6%)</b>
Borrowing	-	-	-	-	-	-	-	-	-		-
Internally generated funds	-	10	-	78	-	88	-	1 077	161.7%		(92.8%)
Public contributions and donations	-	-	-	-	-	-	-	-	-		-
<b>Capital Expenditure Standard Classification</b>	<b>20 571</b>	<b>2 661</b>	<b>12.9%</b>	<b>1 692</b>	<b>8.2%</b>	<b>4 353</b>	<b>21.2%</b>	<b>7 188</b>	<b>73.9%</b>		<b>(76.5%)</b>
<b>Governance and Administration</b>	<b>-</b>	<b>8</b>	<b>-</b>	<b>72</b>	<b>-</b>	<b>81</b>	<b>-</b>	<b>938</b>	<b>132.0%</b>		<b>(92.3%)</b>
Executive & Council	-	2	-	2	-	4	-	780	111.6%		(99.8%)
Budget & Treasury Office	-	2	-	38	-	40	-	31	-		22.2%
Corporate Services	-	4	-	32	-	36	-	127	-		(74.7%)
<b>Community and Public Safety</b>	<b>2 610</b>	<b>79</b>	<b>3.0%</b>	<b>6</b>	<b>.2%</b>	<b>85</b>	<b>3.3%</b>	<b>638</b>	<b>18.7%</b>		<b>(99.1%)</b>
Community & Social Services	-	2	-	6	-	7	-	21	-		(73.2%)
Sport And Recreation	2 610	78	3.0%	-	-	78	3.0%	617	17.6%		(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-		-
Housing	-	-	-	-	-	-	-	-	-		-
Health	-	-	-	-	-	-	-	-	-		-
<b>Economic and Environmental Services</b>	<b>7 800</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>118</b>	<b>-</b>		<b>(100.0%)</b>
Planning and Development	-	-	-	-	-	-	-	-	-		-
Road Transport	7 800	-	-	-	-	-	-	118	-		(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-		-
<b>Trading Services</b>	<b>10 161</b>	<b>2 573</b>	<b>25.3%</b>	<b>1 614</b>	<b>15.9%</b>	<b>4 187</b>	<b>41.2%</b>	<b>5 494</b>	<b>78.9%</b>		<b>(70.6%)</b>
Electricity	4 500	1 420	31.5%	-	-	1 420	31.5%	-	-		-
Water	-	-	-	-	-	-	-	-	-		-
Waste Water Management	5 661	1 153	20.4%	1 614	28.5%	2 767	48.9%	5 494	78.9%		(70.6%)
Waste Management	-	-	-	-	-	-	-	-	-		-
<b>Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>

Part 3: Cash Receipts and Payments

R thousands	2015/16								2014/15		Q2 of 2014/15 to Q2 of 2015/16
	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>Cash Flow from Operating Activities</b>											
<b>Receipts</b>	<b>151 339</b>	<b>62 447</b>	<b>41.3%</b>	<b>41 308</b>	<b>27.3%</b>	<b>103 755</b>	<b>68.6%</b>	<b>44 517</b>	<b>65.9%</b>		<b>(7.2%)</b>
Property rates, penalties and collection charges	11 101	4 167	37.5%	5 079	45.8%	9 246	83.3%	3 796	110.6%		33.8%
Service charges	47 961	8 969	18.7%	8 412	17.5%	17 380	36.2%	7 095	39.6%		18.6%
Other revenue	4 724	5 743	121.6%	5 171	109.5%	10 914	231.0%	2 818	-		83.5%
Government - operating	66 373	29 229	44.0%	17 642	26.6%	46 871	70.6%	21 084	74.1%		(16.3%)
Government - capital	20 571	14 340	69.7%	5 004	24.3%	19 344	94.0%	9 703	59.8%		(48.4%)
Interest	510	-	-	-	-	-	-	-	-		-
Dividends	100	-	-	-	-	-	-	20	40.6%		(100.0%)
<b>Payments</b>	<b>(126 564)</b>	<b>(36 720)</b>	<b>29.0%</b>	<b>(32 182)</b>	<b>25.4%</b>	<b>(68 903)</b>	<b>54.4%</b>	<b>(27 973)</b>	<b>53.3%</b>		<b>15.0%</b>
Suppliers and employees	(119 863)	(36 479)	30.4%	(31 267)	26.1%	(67 766)	56.5%	(27 217)	52.7%		15.0%
Finance charges	(2 501)	(19)	3%	(8)	-	(19)	8%	(8)	-		(55.3%)
Transfers and grants	(4 200)	(223)	5.3%	(895)	21.3%	(1 118)	26.6%	(756)	-		18.4%
<b>Net Cash from/(used) Operating Activities</b>	<b>24 775</b>	<b>25 727</b>	<b>103.8%</b>	<b>9 125</b>	<b>36.8%</b>	<b>34 852</b>	<b>140.7%</b>	<b>16 543</b>	<b>124.6%</b>		<b>(44.8%)</b>
<b>Cash Flow from Investing Activities</b>											
<b>Receipts</b>	-	-	-	-	-	-	-	-	-		-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-		-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-		-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-		-
<b>Payments</b>	<b>(20 571)</b>	<b>(1 241)</b>	<b>6.0%</b>	<b>(1 699)</b>	<b>8.3%</b>	<b>(2 940)</b>	<b>14.3%</b>	<b>(7 199)</b>	<b>75.6%</b>		<b>(76.4%)</b>
Capital assets	(20 571)	(1 241)	6.0%	(1 699)	8.3%	(2 940)	14.3%	(7 199)	75.6%		(76.4%)
<b>Net Cash from/(used) Investing Activities</b>	<b>(20 571)</b>	<b>(1 241)</b>	<b>6.0%</b>	<b>(1 699)</b>	<b>8.3%</b>	<b>(2 940)</b>	<b>14.3%</b>	<b>(7 199)</b>	<b>75.6%</b>		<b>(76.4%)</b>
<b>Cash Flow from Financing Activities</b>											
<b>Receipts</b>	-	-	-	-	-	-	-	-	-		-
Short term loans	-	-	-	-	-	-	-	-	-		-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-		-
<b>Payments</b>	<b>(503)</b>	-	-	-	-	-	-	-	-		-
Repayment of borrowing	(503)	-	-	-	-	-	-	-	-		-
<b>Net Cash from/(used) Financing Activities</b>	<b>(503)</b>	-	-	-	-	-	-	-	-		-
<b>Net Increase/(Decrease) in cash held</b>	<b>3 701</b>	<b>24 486</b>	<b>661.5%</b>	<b>7 427</b>	<b>200.6%</b>	<b>31 912</b>	<b>862.2%</b>	<b>9 345</b>	<b>(724.5%)</b>		<b>(20.5%)</b>
Cash/cash equivalents at the year begin:	5 122	12 848	250.8%	37 334	728.9%	12 848	250.8%	14 415	147.5%		159.0%
Cash/cash equivalents at the year end:	8 823	37 334	423.1%	44 760	507.3%	44 760	507.3%	23 760	329.9%		88.4%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
	<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	599	7.9%	317	4.2%	217	2.8%	6 482	85.1%	7 614	13.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 257	37.4%	1 006	16.7%	823	13.6%	1 955	32.4%	6 041	10.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	571	3.1%	400	2.2%	357	1.9%	17 047	92.8%	18 376	33.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	428	3.4%	335	2.7%	298	2.4%	11 544	91.6%	12 605	22.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	292	3.5%	228	2.7%	206	2.5%	7 615	91.3%	8 340	15.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	19	.8%	17	.7%	102	4.2%	2 259	94.2%	2 398	4.3%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Income Source</b>	<b>4 165</b>	<b>7.5%</b>	<b>2 303</b>	<b>4.2%</b>	<b>2 002</b>	<b>3.6%</b>	<b>46 903</b>	<b>84.7%</b>	<b>55 373</b>	<b>100.0%</b>	-	-	-	-
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	459	5.8%	352	4.5%	303	3.8%	6 778	85.9%	7 891	14.3%	-	-	-	-
Commercial	1 515	10.2%	708	4.8%	818	5.5%	11 803	79.5%	14 844	26.8%	-	-	-	-
Households	2 192	6.7%	1 243	3.8%	881	2.7%	28 322	86.8%	32 638	58.9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>4 165</b>	<b>7.5%</b>	<b>2 303</b>	<b>4.2%</b>	<b>2 002</b>	<b>3.6%</b>	<b>46 903</b>	<b>84.7%</b>	<b>55 373</b>	<b>100.0%</b>	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr T L Mkhwane	051 853 1111
Financial Manager	Mr L Moletsane	051 853 1111

Source Local Government Database

1. All figures in this report are unaudited.



Part 3: Cash Receipts and Payments

R thousands	2015/16							2014/15		O2 of 2014/15 to O2 of 2015/16
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Cash Flow from Operating Activities</b>	<b>1 839 252</b>	<b>445 082</b>	<b>24.2%</b>	<b>358 262</b>	<b>19.5%</b>	<b>803 344</b>	<b>43.7%</b>	<b>407 215</b>	<b>40.4%</b>	<b>(12.0%)</b>
<b>Receipts</b>										
Property rates, penalties and collection charges	189 179	45 167	23.9%	33 922	17.9%	79 089	41.8%	30 797	4.5%	10.1%
Service charges	911 059	153 110	16.8%	150 994	16.6%	304 103	33.4%	139 464	-	8.3%
Other revenue	102 358	32 481	31.7%	54 139	52.9%	86 620	84.6%	46 631	-	16.1%
Government - operating	406 586	170 913	42.0%	78 158	19.2%	249 071	61.3%	98 515	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	-	(90.0%)
Dividends	14	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(1 889 560)</b>	<b>(270 843)</b>	<b>14.3%</b>	<b>(308 162)</b>	<b>16.3%</b>	<b>(579 005)</b>	<b>30.6%</b>	<b>(293 749)</b>	<b>45.4%</b>	<b>4.9%</b>
Suppliers and employees	(1 686 560)	(270 843)	16.1%	(308 162)	18.3%	(579 005)	34.3%	(293 749)	47.0%	4.9%
Finance charges	(168 000)	-	-	-	-	-	-	-	-	-
Transfers and grants	(35 000)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>(50 308)</b>	<b>174 239</b>	<b>(346.3%)</b>	<b>50 100</b>	<b>(99.6%)</b>	<b>224 339</b>	<b>(445.9%)</b>	<b>113 466</b>	<b>31.4%</b>	<b>(55.8%)</b>
<b>Cash Flow from Investing Activities</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(116 451)</b>	<b>(19 515)</b>	<b>16.8%</b>	<b>(10 955)</b>	<b>9.4%</b>	<b>(30 470)</b>	<b>26.2%</b>	<b>(41 807)</b>	<b>42.8%</b>	<b>(73.8%)</b>
Capital assets	(116 451)	(19 515)	16.8%	(10 955)	9.4%	(30 470)	26.2%	(41 807)	42.8%	(73.8%)
<b>Net Cash from/(used) Investing Activities</b>	<b>(116 451)</b>	<b>(19 515)</b>	<b>16.8%</b>	<b>(10 955)</b>	<b>9.4%</b>	<b>(30 470)</b>	<b>26.2%</b>	<b>(41 807)</b>	<b>42.8%</b>	<b>(73.8%)</b>
<b>Cash Flow from Financing Activities</b>										
<b>Receipts</b>										
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>										
<b>Net Increase/(Decrease) in cash held</b>	<b>(166 759)</b>	<b>154 723</b>	<b>(92.8%)</b>	<b>39 146</b>	<b>(23.5%)</b>	<b>193 869</b>	<b>(116.3%)</b>	<b>71 659</b>	<b>27.6%</b>	<b>(45.4%)</b>
Cash/cash equivalents at the year begin:	30 000	-	-	154 723	515.7%	-	-	85 852	-	80.2%
Cash/cash equivalents at the year end:	(136 759)	154 723	(113.1%)	193 869	(141.8%)	193 869	(141.8%)	157 511	27.5%	23.1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
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%	-	-	-	-
<b>Total By Income Source</b>	<b>132 596</b>	<b>6.7%</b>	<b>96 662</b>	<b>4.9%</b>	<b>90 651</b>	<b>4.6%</b>	<b>1 661 139</b>	<b>83.9%</b>	<b>1 981 048</b>	<b>100.0%</b>	-	-	-	-
<b>Debtors Age Analysis By Customer Group</b>														
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	5.3%	3 124	5.5%	2 903	5.1%	47 496	83.7%	56 745	2.9%	-	-	-	-
<b>Total By Customer Group</b>	<b>132 596</b>	<b>6.7%</b>	<b>96 662</b>	<b>4.9%</b>	<b>90 651</b>	<b>4.6%</b>	<b>1 661 139</b>	<b>83.9%</b>	<b>1 981 048</b>	<b>100.0%</b>	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	42 961	5.5%	201	-	37 647	4.8%	699 402	89.6%	780 212	34.0%
Bulk Water	41 427	2.9%	45 020	3.1%	39 757	2.7%	1 324 342	91.3%	1 450 545	63.1%
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	2.7%
Auditor-General	647	11.8%	2 781	50.9%	2 031	37.2%	3	.1%	5 463	2%
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>86 983</b>	<b>3.8%</b>	<b>51 105</b>	<b>2.2%</b>	<b>82 751</b>	<b>3.6%</b>	<b>2 076 400</b>	<b>90.4%</b>	<b>2 297 238</b>	<b>100.0%</b>

Contact Details

Municipal Manager	Adv Mthuli Lephane	057 391 3327
Financial Manager	M Thabiso Tsoeli	057 391 3416

Source Local Government Database

1. All figures in this report are unaudited.

**FREE STATE: NALA (FS185)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2015**

**Part1: Operating Revenue and Expenditure**

	2015/16							2014/15		O2 of 2014/15 to O2 of 2015/16
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	<b>351 404</b>	<b>104 876</b>	<b>29.8%</b>	<b>91 720</b>	<b>26.1%</b>	<b>196 596</b>	<b>55.9%</b>	<b>71 717</b>	<b>49.4%</b>	<b>27.9%</b>
Property rates	19 994	4 873	24.4%	5 051	25.3%	9 924	49.6%	2 983	41.1%	69.4%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	87 392	19 801	22.7%	19 155	21.9%	38 956	44.6%	11 239	40.9%	70.4%
Service charges - water revenue	48 860	5 275	10.8%	13 633	27.9%	18 909	38.7%	8 599	33.3%	58.5%
Service charges - sanitation revenue	26 243	6 566	25.0%	6 598	25.1%	13 163	50.2%	4 111	26.6%	60.5%
Service charges - refuse revenue	29 318	7 085	24.2%	7 081	24.2%	14 166	48.3%	4 482	40.3%	58.0%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	42	103	248.2%	417	1 004.7%	520	1 252.9%	7	35.4%	5 735.5%
Interest earned - external investments	2 000	583	29.1%	494	24.7%	1 077	53.9%	321	-	53.9%
Interest earned - outstanding debtors	10 012	5 535	55.3%	4 730	47.2%	10 264	102.5%	1 520	33.8%	211.2%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	100	41	41.2%	43	42.5%	84	83.7%	11	-	281.3%
Licences and permits	1	-	-	-	-	-	-	0	-	(100.0%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	125 665	53 380	42.5%	34 225	27.2%	87 605	69.7%	38 202	68.8%	(10.4%)
Other own revenue	1 779	1 635	91.9%	293	16.4%	1 927	108.3%	241	54.5%	21.3%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>475 530</b>	<b>72 185</b>	<b>15.2%</b>	<b>86 962</b>	<b>18.3%</b>	<b>159 146</b>	<b>33.5%</b>	<b>43 937</b>	<b>27.0%</b>	<b>97.9%</b>
Employee related costs	121 309	29 821	24.6%	30 594	25.2%	60 415	49.8%	19 581	42.6%	56.2%
Remuneration of councillors	8 165	1 823	22.3%	1 795	22.0%	3 618	44.3%	1 111	37.3%	61.5%
Debt impairment	48 566	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	79 810	-	-	-	-	-	-	-	-	-
Finance charges	16 000	2 257	14.1%	5 783	36.1%	8 040	50.3%	2 971	142.5%	94.7%
Bulk purchases	105 631	25 869	24.5%	20 738	19.6%	46 608	44.1%	9 134	40.2%	127.0%
Other Materials	6 822	1 426	20.9%	1 338	19.6%	2 764	40.5%	1 263	23.7%	5.9%
Contracted services	12 620	2 557	20.3%	4 399	34.9%	6 955	55.1%	2 563	31.8%	71.6%
Transfers and grants	41 341	(21)	-	12 250	29.6%	12 230	29.6%	1 129	12.0%	985.1%
Other expenditure	35 266	8 453	24.0%	10 064	28.5%	18 517	52.5%	6 185	41.2%	62.7%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>(124 126)</b>	<b>32 692</b>		<b>4 758</b>		<b>37 450</b>		<b>27 780</b>		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>(124 126)</b>	<b>32 692</b>		<b>4 758</b>		<b>37 450</b>		<b>27 780</b>		
Taxation	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>	<b>(124 126)</b>	<b>32 692</b>		<b>4 758</b>		<b>37 450</b>		<b>27 780</b>		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>(124 126)</b>	<b>32 692</b>		<b>4 758</b>		<b>37 450</b>		<b>27 780</b>		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>(124 126)</b>	<b>32 692</b>		<b>4 758</b>		<b>37 450</b>		<b>27 780</b>		

**Part 2: Capital Revenue and Expenditure**

	2015/16							2014/15		O2 of 2014/15 to O2 of 2015/16
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	<b>45 853</b>	<b>7 843</b>	<b>17.1%</b>	<b>8 597</b>	<b>18.7%</b>	<b>16 440</b>	<b>35.9%</b>	<b>14 536</b>	<b>50.1%</b>	<b>(40.9%)</b>
National Government	28 753	5 608	19.5%	8 597	29.9%	14 206	49.4%	14 536	50.1%	(40.9%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	16 000	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>44 753</b>	<b>5 608</b>	<b>12.5%</b>	<b>8 597</b>	<b>19.2%</b>	<b>14 206</b>	<b>31.7%</b>	<b>14 536</b>	<b>50.1%</b>	<b>(40.9%)</b>
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 100	2 234	203.1%	-	-	2 234	203.1%	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
<b>Capital Expenditure Standard Classification</b>	<b>45 853</b>	<b>7 843</b>	<b>17.1%</b>	<b>8 597</b>	<b>18.7%</b>	<b>16 440</b>	<b>35.9%</b>	<b>14 536</b>	<b>50.1%</b>	<b>(40.9%)</b>
<b>Governance and Administration</b>	<b>1 000</b>	<b>44</b>	<b>4.4%</b>	<b>-</b>	<b>-</b>	<b>44</b>	<b>4.4%</b>	<b>-</b>	<b>-</b>	<b>-</b>
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	1 000	44	4.4%	-	-	44	4.4%	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>2 617</b>	<b>1 248</b>	<b>47.7%</b>	<b>2 329</b>	<b>89.0%</b>	<b>3 577</b>	<b>136.7%</b>	<b>1 151</b>	<b>18.8%</b>	<b>102.4%</b>
Community & Social Services	-	690	-	13	-	703	-	1 151	50.1%	(98.9%)
Sport And Recreation	2 617	558	21.3%	2 316	88.5%	2 874	109.8%	-	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>19 200</b>	<b>6 479</b>	<b>33.7%</b>	<b>4 423</b>	<b>23.0%</b>	<b>10 902</b>	<b>56.8%</b>	<b>12 642</b>	<b>61.6%</b>	<b>(65.0%)</b>
Planning and Development	100	-	-	216	216.4%	216	216.4%	-	-	(100.0%)
Road Transport	19 100	6 479	33.9%	4 206	22.0%	10 685	55.9%	12 642	61.6%	(66.7%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>21 598</b>	<b>72</b>	<b>.3%</b>	<b>1 845</b>	<b>8.5%</b>	<b>1 917</b>	<b>8.9%</b>	<b>652</b>	<b>26.3%</b>	<b>183.2%</b>
Electricity	16 790	72	.4%	1 481	8.8%	1 553	9.3%	652	26.3%	127.3%
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	4 808	-	-	364	7.6%	364	7.6%	-	-	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-
<b>Other</b>	<b>1 438</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>90</b>	<b>-</b>	<b>(100.0%)</b>

**Part 3: Cash Receipts and Payments**

R thousands	2015/16								2014/15		Q2 of 2014/15 to Q2 of 2015/16
	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>Cash Flow from Operating Activities</b>											
<b>Receipts</b>	<b>343 208</b>	<b>101 647</b>	<b>29.6%</b>	<b>66 159</b>	<b>19.3%</b>	<b>167 806</b>	<b>48.9%</b>	<b>84 528</b>	<b>55.0%</b>		<b>(21.7%)</b>
Property rates, penalties and collection charges	14 996	5 224	34.8%	1 785	11.9%	7 010	46.7%	3 674	4.9%		(51.4%)
Service charges	143 860	25 957	18.0%	23 551	16.4%	49 508	34.4%	20 552	-		14.6%
Other revenue	1 922	1 214	63.2%	902	46.9%	2 116	110.1%	1 773	-		(49.1%)
Government - operating	125 665	53 380	42.5%	34 219	27.2%	87 599	69.7%	39 206	71.1%		(12.7%)
Government - capital	44 753	15 792	35.3%	5 701	12.7%	21 493	48.0%	18 980	72.2%		(70.0%)
Interest	12 012	79	.7%	-	-	79	.7%	343	-		(100.0%)
Dividends	-	-	-	-	-	-	-	-	-		-
<b>Payments</b>	<b>(311 081)</b>	<b>(65 343)</b>	<b>21.0%</b>	<b>(61 863)</b>	<b>19.9%</b>	<b>(127 206)</b>	<b>40.9%</b>	<b>(57 206)</b>	<b>46.8%</b>		<b>8.1%</b>
Suppliers and employees	(266 251)	(65 332)	24.5%	(61 863)	23.2%	(127 195)	47.8%	(53 668)	45.3%		15.3%
Finance charges	(8 000)	(11)	-.1%	-	-	(11)	-.1%	(3 537)	98.6%		(100.0%)
Transfers and grants	(36 830)	-	-	-	-	-	-	-	-		-
<b>Net Cash from/(used) Operating Activities</b>	<b>32 127</b>	<b>36 304</b>	<b>113.0%</b>	<b>4 296</b>	<b>13.4%</b>	<b>40 600</b>	<b>126.4%</b>	<b>27 323</b>	<b>98.0%</b>		<b>(84.3%)</b>
<b>Cash Flow from Investing Activities</b>											
<b>Receipts</b>	-	-	-	-	-	-	-	-	-		-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-		-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-		-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-		-
<b>Payments</b>	<b>(45 853)</b>	<b>(2 234)</b>	<b>4.9%</b>	<b>(4 813)</b>	<b>10.5%</b>	<b>(7 048)</b>	<b>15.4%</b>	<b>(10 785)</b>	<b>40.1%</b>		<b>(55.4%)</b>
Capital assets	(45 853)	(2 234)	4.9%	(4 813)	10.5%	(7 048)	15.4%	(10 785)	40.1%		(55.4%)
<b>Net Cash from/(used) Investing Activities</b>	<b>(45 853)</b>	<b>(2 234)</b>	<b>4.9%</b>	<b>(4 813)</b>	<b>10.5%</b>	<b>(7 048)</b>	<b>15.4%</b>	<b>(10 785)</b>	<b>40.1%</b>		<b>(55.4%)</b>
<b>Cash Flow from Financing Activities</b>											
<b>Receipts</b>	-	-	-	-	-	-	-	-	-		-
Short term loans	-	-	-	-	-	-	-	-	-		-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-		-
<b>Payments</b>	-	<b>(2 000)</b>	-	<b>(3 000)</b>	-	<b>(5 000)</b>	-	-	-		<b>(100.0%)</b>
Repayment of borrowing	-	(2 000)	-	(3 000)	-	(5 000)	-	-	-		(100.0%)
<b>Net Cash from/(used) Financing Activities</b>	-	<b>(2 000)</b>	-	<b>(3 000)</b>	-	<b>(5 000)</b>	-	-	-		<b>(100.0%)</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>(13 726)</b>	<b>32 070</b>	<b>(233.6%)</b>	<b>(3 518)</b>	<b>25.6%</b>	<b>28 552</b>	<b>(208.0%)</b>	<b>16 538</b>	<b>(42 130.6%)</b>		<b>(121.3%)</b>
Cash/cash equivalents at the year begin:	15 000	14 877	99.2%	46 946	313.0%	14 877	99.2%	46 075	100.0%		1.9%
Cash/cash equivalents at the year end:	1 274	46 946	3 684.9%	43 429	3 408.8%	43 429	3 408.8%	62 613	196.4%		(30.6%)

**Part 4: Debtor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	4 736	2.8%	4 182	2.5%	3 633	2.2%	154 452	92.5%	167 004	39.8%	-	-	144 796	86.0%
Trade and Other Receivables from Exchange Transactions - Electricity	4 037	13.3%	1 723	5.7%	814	2.7%	23 758	78.3%	30 331	7.2%	-	-	21 686	71.0%
Receivables from Non-exchange Transactions - Property Rates	1 715	4.4%	1 294	3.3%	1 016	2.6%	35 382	89.8%	39 406	9.4%	-	-	32 504	82.0%
Receivables from Exchange Transactions - Waste Water Management	2 106	4.5%	1 831	3.9%	1 704	3.6%	41 599	88.1%	47 240	11.2%	-	-	37 138	78.0%
Receivables from Exchange Transactions - Waste Management	2 283	3.5%	2 127	3.3%	2 053	3.2%	58 259	90.1%	64 993	15.5%	-	-	52 911	81.0%
Receivables from Exchange Transactions - Property Rental Debtors	20	4.2%	345	72.2%	2	.4%	111	23.2%	478	1.1%	-	-	106	22.0%
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 292	4.7%	2 753	3.9%	3 176	4.5%	61 273	86.9%	70 495	16.8%	-	-	52 516	74.0%
<b>Total By Income Source</b>	<b>18 189</b>	<b>4.3%</b>	<b>14 254</b>	<b>3.4%</b>	<b>12 399</b>	<b>3.0%</b>	<b>375 105</b>	<b>89.3%</b>	<b>419 947</b>	<b>100.0%</b>	-	-	<b>341 658</b>	<b>81.0%</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	810	4.5%	710	3.9%	563	3.1%	16 041	88.5%	18 124	4.3%	-	-	14 703	81.0%
Commercial	4 504	11.0%	2 112	5.1%	916	2.2%	33 596	81.7%	41 128	9.8%	-	-	30 942	75.0%
Households	12 705	3.6%	11 032	3.1%	10 869	3.0%	323 137	90.3%	357 743	85.2%	-	-	293 531	82.0%
Other	171	5.6%	401	13.6%	51	1.7%	2 331	78.9%	2 954	.7%	-	-	2 482	84.0%
<b>Total By Customer Group</b>	<b>18 189</b>	<b>4.3%</b>	<b>14 254</b>	<b>3.4%</b>	<b>12 399</b>	<b>3.0%</b>	<b>375 105</b>	<b>89.3%</b>	<b>419 947</b>	<b>100.0%</b>	-	-	<b>341 658</b>	<b>81.0%</b>

**Part 5: Creditor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	9 447	8.3%	12 703	11.1%	6 969	6.1%	85 042	74.5%	114 161	48.6%
Bulk Water	3 974	4.4%	3 707	4.1%	14	-	81 726	91.4%	89 421	38.1%
PAYE deductions	842	100.0%	-	-	-	-	-	-	842	4%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	1 320	96.4%	49	3.6%	-	-	-	-	1 370	.6%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 249	13.0%	1 280	5.1%	323	1.3%	20 165	80.6%	25 017	10.7%
Auditor-General	1 262	100.0%	-	-	-	-	-	-	1 262	.5%
Other	2 564	95.2%	104	3.9%	8	.3%	15	.6%	2 692	1.1%
<b>Total</b>	<b>22 660</b>	<b>9.7%</b>	<b>17 843</b>	<b>7.6%</b>	<b>7 315</b>	<b>3.1%</b>	<b>186 948</b>	<b>79.6%</b>	<b>234 765</b>	<b>100.0%</b>

**Contact Details**

Municipal Manager	BC Mokomela	056 514 9200
Financial Manager	Mr S. Busakwe	056 514 2205

Source Local Government Database

1. All figures in this report are unaudited.





Part 3: Cash Receipts and Payments

R thousands	2015/16								2014/15		Q2 of 2014/15 to Q2 of 2015/16
	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>Cash Flow from Operating Activities</b>											
<b>Receipts</b>	117 666	91 574	77.8%	97 912	83.2%	189 486	161.0%	105 279	163.5%		(7.0%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-
Other revenue	101	40 487	40 245.0%	60 094	59 735.3%	100 580	99 980.4%	69 270	107 660.9%		(13.2%)
Government - operating	115 675	50 680	43.8%	36 797	31.8%	87 477	75.6%	34 916	30.0%		5.4%
Government - capital	-	-	-	-	-	-	-	-	-	-	-
Interest	1 890	407	21.6%	1 021	54.0%	1 428	75.6%	1 092	57.8%		(6.5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	(111 828)	(91 475)	81.8%	(108 743)	97.2%	(200 219)	179.0%	(91 525)	211.5%		18.8%
Suppliers and employees	(104 358)	(88 975)	85.3%	(106 659)	102.2%	(195 635)	187.5%	(90 923)	223.9%		17.3%
Finance charges	(2 022)	-	-	(2 084)	103.1%	(2 084)	103.1%	(602)	29.8%		245.9%
Transfers and grants	(5 450)	(2 500)	45.9%	-	-	(2 500)	45.9%	-	-		-
<b>Net Cash from/(used) Operating Activities</b>	5 838	98	1.7%	(10 831)	(185.5%)	(10 733)	(183.9%)	13 753	(6 121.7%)		(178.8%)
<b>Cash Flow from Investing Activities</b>											
<b>Receipts</b>	(12 000)	-	-	-	-	-	-	-	-		-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(12 000)	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	(1 660)	(78)	4.7%	(280)	16.9%	(358)	21.6%	(126)	27.1%		122.5%
Capital assets	(1 660)	(78)	4.7%	(280)	16.9%	(358)	21.6%	(126)	27.1%		122.5%
<b>Net Cash from/(used) Investing Activities</b>	(13 660)	(78)	-6%	(280)	-2.0%	(358)	-2.6%	(126)	-2.7%		-
<b>Cash Flow from Financing Activities</b>											
<b>Receipts</b>	-	-	-	-	-	-	-	-	-		-
Short term loans	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	(2 146)	-	-	-	-	-	-	-	-		-
Repayment of borrowing	(2 146)	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	(2 146)	-	-	-	-	-	-	-	-		-
<b>Net Increase/(Decrease) in cash held</b>	(9 968)	20	(2%)	(11 111)	111.5%	(11 091)	111.3%	13 628	64 589.0%		(181.5%)
Cash/cash equivalents at the year begin:	7 621	12 925	169.6%	12 945	169.9%	12 925	169.6%	(64 966)	(119.9%)		(119.9%)
Cash/cash equivalents at the year end:	(2 347)	12 945	(551.6%)	1 834	(78.1%)	1 834	(78.1%)	(51 338)	(64 172.9%)		(103.6%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	10 907	100.0%	10 907	100.0%	-	-	-	-
<b>Total By Income Source</b>	-	-	-	-	-	-	10 907	100.0%	10 907	100.0%	-	-	-	-
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	10 907	100.0%	10 907	100.0%	-	-	-	-
<b>Total By Customer Group</b>	-	-	-	-	-	-	10 907	100.0%	10 907	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 548	100.0%	-	-	-	-	-	-	1 548	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	1 548	100.0%	-	-	-	-	-	-	1 548	100.0%

Contact Details

Municipal Manager	Ms Palisa Kaota	057 391 8905
Financial Manager	Mr P Pitso	057 391 8903

Source Local Government Database

1. All figures in this report are unaudited.



Part 3: Cash Receipts and Payments

R thousands	2015/16								2014/15		O2 of 2014/15 to O2 of 2015/16
	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>Cash Flow from Operating Activities</b>	<b>407 704</b>	<b>125 249</b>	<b>30.7%</b>	<b>122 434</b>	<b>30.0%</b>	<b>247 683</b>	<b>60.8%</b>	<b>134 246</b>	<b>71.4%</b>	<b>(8.8%)</b>	
<b>Receipts</b>											
Property rates, penalties and collection charges	30 800	7 651	24.8%	5 590	18.2%	13 242	43.0%	11 006	17.0%	(49.2%)	
Service charges	133 330	24 045	18.0%	24 550	18.4%	48 595	36.4%	34 626	-	(29.1%)	
Other revenue	3 055	2 688	88.0%	17 183	562.4%	19 871	650.4%	1 557	-	1 003.6%	
Government - operating	173 679	74 934	43.1%	61 716	35.5%	136 650	78.7%	56 738	70.8%	8.8%	
Government - capital	45 155	15 032	33.3%	12 672	28.1%	27 704	61.4%	25 575	66.4%	(60.5%)	
Interest	21 650	862	4.0%	723	3.3%	1 585	7.3%	4 745	37.3%	(84.8%)	
Dividends	35	36	103.5%	-	-	36	103.5%	-	-	-	
<b>Payments</b>	<b>(356 767)</b>	<b>(92 028)</b>	<b>25.8%</b>	<b>(84 800)</b>	<b>23.8%</b>	<b>(176 828)</b>	<b>49.6%</b>	<b>(121 630)</b>	<b>72.0%</b>	<b>(30.3%)</b>	
Suppliers and employees	(340 360)	(89 643)	26.3%	(79 934)	23.5%	(169 573)	49.8%	(115 695)	71.2%	(30.9%)	
Finance charges	(3 227)	(6)	-1%	(690)	21.4%	(694)	21.5%	(464)	53.2%	48.7%	
Transfers and grants	(13 180)	(2 381)	18.1%	(4 176)	31.7%	(6 557)	49.8%	(5 471)	98.5%	(23.7%)	
<b>Net Cash from/(used) Operating Activities</b>	<b>50 936</b>	<b>33 221</b>	<b>65.2%</b>	<b>37 635</b>	<b>73.9%</b>	<b>70 855</b>	<b>139.1%</b>	<b>12 616</b>	<b>69.7%</b>	<b>198.3%</b>	
<b>Cash Flow from Investing Activities</b>											
<b>Receipts</b>											
Proceeds on disposal of PPE	-	(547)	-	-	-	(547)	-	-	-	-	
Decrease in non-current debtors	-	(3 105)	-	-	-	(3 105)	-	-	-	-	
Decrease in other non-current receivables	-	(41)	-	-	-	(41)	-	-	-	-	
Decrease (increase) in non-current investments	-	2 599	-	-	-	2 599	-	-	-	-	
<b>Payments</b>	<b>(79 624)</b>	<b>(12 798)</b>	<b>16.1%</b>	<b>(15 676)</b>	<b>19.7%</b>	<b>(28 474)</b>	<b>35.8%</b>	<b>(19 537)</b>	<b>36.9%</b>	<b>(19.8%)</b>	
Capital assets	(79 624)	(12 798)	16.1%	(15 676)	19.7%	(28 474)	35.8%	(19 537)	36.9%	(19.8%)	
<b>Net Cash from/(used) Investing Activities</b>	<b>(79 624)</b>	<b>(13 346)</b>	<b>16.8%</b>	<b>(15 676)</b>	<b>19.7%</b>	<b>(29 022)</b>	<b>36.4%</b>	<b>(19 537)</b>	<b>36.9%</b>	<b>(19.8%)</b>	
<b>Cash Flow from Financing Activities</b>											
<b>Receipts</b>											
Short term loans	30 000	125	.4%	50	.2%	174	.6%	47	11 255.6%	6.7%	
Borrowing long term/refinancing	30 000	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	125	-	50	-	174	-	47	11 255.6%	6.7%	
<b>Payments</b>	<b>(3 920)</b>	<b>(260)</b>	<b>6.6%</b>	<b>(260)</b>	<b>6.6%</b>	<b>(260)</b>	<b>6.6%</b>	<b>(228)</b>	<b>19.0%</b>	<b>14.1%</b>	
Repayment of borrowing	(3 920)	(260)	6.6%	(260)	6.6%	(260)	6.6%	(228)	19.0%	14.1%	
<b>Net Cash from/(used) Financing Activities</b>	<b>26 080</b>	<b>125</b>	<b>.5%</b>	<b>(210)</b>	<b>(.8%)</b>	<b>(86)</b>	<b>(.3%)</b>	<b>(181)</b>	<b>9.6%</b>	<b>16.0%</b>	
<b>Net Increase/(Decrease) in cash held</b>	<b>(2 607)</b>	<b>19 999</b>	<b>(767.0%)</b>	<b>21 749</b>	<b>(834.1%)</b>	<b>41 748</b>	<b>(1 601.1%)</b>	<b>(7 102)</b>	<b>165.5%</b>	<b>(406.2%)</b>	
Cash/cash equivalents at the year begin:	42 649	3 684	8.6%	23 683	55.5%	3 684	8.6%	55 683	25.4%	(57.5%)	
Cash/cash equivalents at the year end:	40 041	23 683	59.1%	45 432	113.5%	45 432	113.5%	48 581	68.2%	(6.5%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	9 728	11.0%	4 350	4.9%	4 169	4.7%	70 113	79.4%	88 359	30.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	9 516	25.7%	2 533	6.8%	1 872	5.1%	23 062	62.4%	36 982	12.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6 375	15.4%	2 574	6.2%	1 966	4.7%	30 498	73.6%	41 413	14.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 146	12.6%	1 419	5.7%	1 398	5.6%	19 009	76.1%	24 973	8.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 727	10.5%	1 686	4.7%	1 664	4.7%	28 564	80.1%	35 641	12.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 343	7.1%	1 499	3.2%	1 430	3.1%	40 546	86.6%	46 817	16.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	1 150	8.3%	1 063	7.7%	992	7.2%	10 607	76.9%	13 612	4.8%	-	-	-	-
<b>Total By Income Source</b>	<b>36 984</b>	<b>12.8%</b>	<b>15 124</b>	<b>5.3%</b>	<b>13 490</b>	<b>4.7%</b>	<b>222 398</b>	<b>77.2%</b>	<b>287 997</b>	<b>100.0%</b>	-	-	-	-
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	2 325	12.9%	1 747	9.7%	1 002	5.5%	12 994	71.9%	18 069	6.3%	-	-	-	-
Commercial	3 864	21.5%	1 154	6.4%	795	4.4%	12 135	67.6%	17 948	6.2%	-	-	-	-
Households	29 581	12.2%	11 501	4.7%	11 053	4.5%	190 814	78.5%	242 949	84.4%	-	-	-	-
Other	1 214	13.4%	723	8.0%	640	7.1%	6 454	71.5%	9 031	3.1%	-	-	-	-
<b>Total By Customer Group</b>	<b>36 984</b>	<b>12.8%</b>	<b>15 124</b>	<b>5.3%</b>	<b>13 490</b>	<b>4.7%</b>	<b>222 398</b>	<b>77.2%</b>	<b>287 997</b>	<b>100.0%</b>	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	165	76.0%	34	15.5%	19	8.5%	-	-	217	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>165</b>	<b>76.0%</b>	<b>34</b>	<b>15.5%</b>	<b>19</b>	<b>8.5%</b>	<b>-</b>	<b>-</b>	<b>217</b>	<b>100.0%</b>

Contact Details

Municipal Manager	Mr S T R Ramakarane	051 933 9302
Financial Manager	Mr T G Banda	051 933 9301

Source Local Government Database

1. All figures in this report are unaudited.

**FREE STATE: DIHLABENG (FS192)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2015**

**Part1: Operating Revenue and Expenditure**

	2015/16										O2 of 2014/15 to O2 of 2015/16
	Budget	First Quarter			Second Quarter		Year to Date		2014/15		
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>											
<b>Operating Revenue and Expenditure</b>											
<b>Operating Revenue</b>	<b>644 937</b>	<b>186 149</b>	<b>28.9%</b>	<b>156 865</b>	<b>24.3%</b>	<b>343 014</b>	<b>53.2%</b>	<b>178 158</b>	<b>59.4%</b>		<b>(12.0%)</b>
Property rates	90 809	28 072	30.9%	20 850	23.0%	48 922	53.9%	17 777	52.7%		17.3%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	1	-		(100.0%)
Service charges - electricity revenue	197 638	53 052	27.2%	43 658	22.1%	97 511	49.3%	50 748	40.5%		(14.0%)
Service charges - water revenue	76 461	14 953	19.6%	18 686	24.4%	33 639	44.0%	23 932	64.3%		(21.9%)
Service charges - sanitation revenue	47 797	11 960	25.0%	11 947	25.0%	23 908	50.0%	14 895	58.2%		(19.8%)
Service charges - refuse revenue	45 096	11 410	25.3%	11 353	25.2%	22 763	50.5%	14 171	58.1%		(19.9%)
Service charges - other	-	385	-	371	-	755	-	291	-		27.5%
Rental of facilities and equipment	3 951	899	22.8%	985	24.9%	1 885	47.7%	1 388	38.1%		(29.0%)
Interest earned - external investments	-	13	-	11	-	24	-	21	232.6%		(48.5%)
Interest earned - outstanding debtors	35 509	10 006	28.2%	9 377	26.4%	19 383	54.6%	13 479	68.0%		(30.4%)
Dividends received	-	-	-	700	-	700	-	320	-		118.8%
Fines	9 360	1 112	11.9%	1 653	17.7%	2 765	29.5%	1 171	39.6%		41.1%
Licences and permits	67	-	-	-	-	-	-	-	-		-
Agency services	-	-	-	-	-	-	-	-	-		-
Transfers recognised - operational	128 095	52 173	40.7%	36 177	28.2%	88 350	69.0%	37 874	69.1%		(4.5%)
Other own revenue	9 155	1 313	14.3%	1 097	12.0%	2 409	26.3%	2 089	15.0%		(47.5%)
Gains on disposal of PPE	1 000	-	-	-	-	-	-	-	-		-
<b>Operating Expenditure</b>	<b>644 937</b>	<b>122 085</b>	<b>18.9%</b>	<b>177 047</b>	<b>27.5%</b>	<b>299 133</b>	<b>46.4%</b>	<b>87 889</b>	<b>37.6%</b>		<b>101.4%</b>
Employee related costs	181 626	48 252	26.6%	49 445	27.2%	97 697	53.8%	12 482	31.9%		296.1%
Remuneration of councillors	12 759	3 516	27.6%	3 516	27.6%	7 033	55.1%	1 148	35.4%		206.4%
Debt impairment	90 002	-	-	-	-	-	-	-	-		-
Depreciation and asset impairment	75 336	-	-	-	-	-	-	-	-		-
Finance charges	14 606	3 076	21.1%	3 324	22.8%	6 400	43.8%	(1 709)	14.4%		(294.5%)
Bulk purchases	144 559	27 997	19.4%	23 964	16.6%	51 961	35.9%	65 278	86.5%		(63.3%)
Other Materials	21 102	7 054	33.4%	(1 292)	(6.1%)	5 762	27.3%	4 822	62.6%		(126.8%)
Contracted services	10 400	3 797	36.5%	4 393	42.2%	8 191	78.8%	2 254	19.6%		94.9%
Transfers and grants	-	-	-	-	-	-	-	-	-		-
Other expenditure	94 548	28 393	30.0%	93 698	99.1%	122 090	129.1%	3 615	26.4%		2 491.9%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-		-
<b>Surplus/(Deficit)</b>	<b>(0)</b>	<b>64 064</b>		<b>(20 183)</b>		<b>43 881</b>		<b>90 268</b>			
Transfers recognised - capital	78 008	31 179	40.0%	9 415	12.1%	40 595	52.0%	22 766	50.4%		(58.6%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-		-
Contributed assets	-	-	-	-	-	-	-	-	-		-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>78 008</b>	<b>95 243</b>		<b>(10 767)</b>		<b>84 476</b>		<b>113 035</b>			
Taxation	-	-	-	-	-	-	-	-	-		-
<b>Surplus/(Deficit) after taxation</b>	<b>78 008</b>	<b>95 243</b>		<b>(10 767)</b>		<b>84 476</b>		<b>113 035</b>			
Attributable to minorities	-	-	-	-	-	-	-	-	-		-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>78 008</b>	<b>95 243</b>		<b>(10 767)</b>		<b>84 476</b>		<b>113 035</b>			
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-		-
<b>Surplus/(Deficit) for the year</b>	<b>78 008</b>	<b>95 243</b>		<b>(10 767)</b>		<b>84 476</b>		<b>113 035</b>			

**Part 2: Capital Revenue and Expenditure**

	2015/16										O2 of 2014/15 to O2 of 2015/16
	Budget	First Quarter			Second Quarter		Year to Date		2014/15		
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>											
<b>Capital Revenue and Expenditure</b>											
<b>Source of Finance</b>	<b>84 008</b>	<b>2 465</b>	<b>2.9%</b>	<b>13 770</b>	<b>16.4%</b>	<b>16 235</b>	<b>19.3%</b>	<b>14 488</b>	<b>21.2%</b>		<b>(5.0%)</b>
National Government	78 008	2 278	2.9%	13 674	17.5%	15 952	20.4%	10 782	17.7%		26.8%
Provincial Government	-	-	-	-	-	-	-	-	-		-
District Municipality	-	-	-	-	-	-	-	-	-		-
Other transfers and grants	-	-	-	-	-	-	-	-	-		-
<b>Transfers recognised - capital</b>	<b>78 008</b>	<b>2 278</b>	<b>2.9%</b>	<b>13 674</b>	<b>17.5%</b>	<b>15 952</b>	<b>20.4%</b>	<b>10 782</b>	<b>17.7%</b>		<b>26.8%</b>
Borrowing	-	-	-	-	-	-	-	-	-		-
Internally generated funds	6 000	187	3.1%	96	1.6%	283	4.7%	3 706	54.8%		(97.4%)
Public contributions and donations	-	-	-	-	-	-	-	-	-		-
<b>Capital Expenditure Standard Classification</b>	<b>84 008</b>	<b>2 465</b>	<b>2.9%</b>	<b>13 770</b>	<b>16.4%</b>	<b>16 235</b>	<b>19.3%</b>	<b>14 488</b>	<b>21.2%</b>		<b>(5.0%)</b>
<b>Governance and Administration</b>	<b>-</b>	<b>187</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>187</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
Executive & Council	-	187	-	-	-	187	-	-	-		-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-		-
Corporate Services	-	-	-	-	-	-	-	-	-		-
<b>Community and Public Safety</b>	<b>7 628</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
Community & Social Services	-	-	-	-	-	-	-	-	-		-
Sport And Recreation	6 128	-	-	-	-	-	-	-	-		-
Public Safety	1 500	-	-	-	-	-	-	-	-		-
Housing	-	-	-	-	-	-	-	-	-		-
Health	-	-	-	-	-	-	-	-	-		-
<b>Economic and Environmental Services</b>	<b>15 452</b>	<b>2 278</b>	<b>14.7%</b>	<b>13 770</b>	<b>89.1%</b>	<b>16 048</b>	<b>103.9%</b>	<b>14 488</b>	<b>319.1%</b>		<b>(5.0%)</b>
Planning and Development	-	2 278	-	13 770	-	16 048	-	14 488	-		(5.0%)
Road Transport	15 452	-	-	-	-	-	-	-	19.4%		-
Environmental Protection	-	-	-	-	-	-	-	-	-		-
<b>Trading Services</b>	<b>59 090</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
Electricity	7 000	-	-	-	-	-	-	-	-		-
Water	36 580	-	-	-	-	-	-	-	-		-
Waste Water Management	15 510	-	-	-	-	-	-	-	-		-
Waste Management	-	-	-	-	-	-	-	-	-		-
<b>Other</b>	<b>1 838</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>

Part 3: Cash Receipts and Payments

R thousands	2015/16							2014/15		O2 of 2014/15 to O2 of 2015/16
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Cash Flow from Operating Activities</b>	<b>721 945</b>	<b>218 080</b>	<b>30.2%</b>	<b>163 504</b>	<b>22.6%</b>	<b>381 583</b>	<b>52.9%</b>	<b>200 496</b>	<b>59.1%</b>	<b>(18.5%)</b>
<b>Receipts</b>										
Property rates, penalties and collection charges	90 809	28 072	30.9%	20 849	23.0%	48 921	53.9%	17 778	-	17.3%
Service charges	366 991	92 561	25.2%	86 015	23.4%	178 576	48.7%	103 992	44.4%	(17.3%)
Other revenue	22 533	3 370	15.0%	4 035	17.9%	7 405	32.9%	4 272	-	(5.6%)
Government - operating	128 095	54 703	42.7%	33 647	26.3%	88 350	69.0%	37 874	69.1%	(11.2%)
Government - capital	78 008	29 354	37.6%	9 170	11.8%	38 524	49.4%	22 766	49.7%	(59.7%)
Interest	35 509	10 019	28.2%	9 388	26.4%	19 407	54.7%	13 494	68.1%	(30.4%)
Dividends	-	-	-	400	-	400	-	320	-	25.0%
<b>Payments</b>	<b>(479 600)</b>	<b>(147 488)</b>	<b>30.8%</b>	<b>(121 847)</b>	<b>25.4%</b>	<b>(269 335)</b>	<b>56.2%</b>	<b>(144 649)</b>	<b>56.5%</b>	<b>(15.8%)</b>
Suppliers and employees	(464 993)	(144 299)	31.0%	(118 523)	25.5%	(262 823)	56.5%	(141 027)	56.3%	(16.0%)
Finance charges	(14 606)	(3 189)	21.8%	(3 324)	22.8%	(6 513)	44.6%	(3 622)	63.4%	(8.2%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>242 346</b>	<b>70 592</b>	<b>29.1%</b>	<b>41 657</b>	<b>17.2%</b>	<b>112 248</b>	<b>46.3%</b>	<b>55 847</b>	<b>67.2%</b>	<b>(25.4%)</b>
<b>Cash Flow from Investing Activities</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(78 008)</b>									
Capital assets	(78 008)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Investing Activities</b>	<b>(78 008)</b>									
<b>Cash Flow from Financing Activities</b>										
<b>Receipts</b>										
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>										
<b>Net Increase/(Decrease) in cash held</b>	<b>164 338</b>	<b>70 592</b>	<b>43.0%</b>	<b>41 657</b>	<b>25.3%</b>	<b>112 248</b>	<b>68.3%</b>	<b>55 847</b>	<b>129.1%</b>	<b>(25.4%)</b>
Cash/cash equivalents at the year begin:	76 290	(63 026)	(82.6%)	7 566	9.9%	(63 026)	(82.6%)	(7 632)	640.7%	(199.1%)
Cash/cash equivalents at the year end:	240 628	7 566	3.1%	49 222	20.5%	49 222	20.5%	48 215	63.2%	2.1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	6 072	4.1%	4 974	3.3%	4 341	2.9%	133 456	89.7%	148 842	26.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	6 567	32.0%	2 436	11.8%	1 956	9.5%	9 595	46.7%	20 554	3.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 440	10.6%	2 363	4.6%	1 892	3.7%	41 743	81.2%	51 438	9.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 136	3.6%	2 613	3.0%	2 402	2.7%	80 013	90.8%	88 164	15.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 221	2.6%	2 961	2.4%	2 856	2.3%	115 667	92.8%	124 704	21.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 735	2.2%	3 094	2.4%	3 000	2.4%	118 215	93.1%	127 044	22.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	393	5.1%	1 081	14.0%	6 262	80.9%	7 736	1.4%	-	-	-	-
<b>Total By Income Source</b>	<b>27 170</b>	<b>4.8%</b>	<b>18 834</b>	<b>3.3%</b>	<b>17 527</b>	<b>3.1%</b>	<b>504 951</b>	<b>88.8%</b>	<b>568 482</b>	<b>100.0%</b>				
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	2 176	13.4%	1 856	11.5%	1 714	10.6%	10 447	64.5%	16 192	2.8%	-	-	-	-
Commercial	8 527	13.9%	4 422	7.2%	2 383	3.9%	46 177	75.1%	61 509	10.8%	-	-	-	-
Households	16 467	3.4%	12 556	2.6%	13 431	2.7%	448 327	91.3%	490 781	86.3%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>27 170</b>	<b>4.8%</b>	<b>18 834</b>	<b>3.3%</b>	<b>17 527</b>	<b>3.1%</b>	<b>504 951</b>	<b>88.8%</b>	<b>568 482</b>	<b>100.0%</b>				

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	10 289	14.0%	10 722	14.6%	10 512	14.3%	42 081	57.2%	73 604	95.3%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	386	44.7%	457	52.9%	21	2.4%	-	-	863	1.1%
Auditor-General	1 754	64.2%	-	-	977	35.8%	-	-	2 731	3.5%
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>12 429</b>	<b>16.1%</b>	<b>11 178</b>	<b>14.5%</b>	<b>11 510</b>	<b>14.9%</b>	<b>42 081</b>	<b>54.5%</b>	<b>77 198</b>	<b>100.0%</b>

Contact Details

Municipal Manager	Mr Molatsell	058 303 5732
Financial Manager	Mr Raymond Provis	058 303 5732

Source Local Government Database

1. All figures in this report are unaudited.



Part 3: Cash Receipts and Payments

R thousands	2015/16								2014/15		Q2 of 2014/15 to Q2 of 2015/16
	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>Cash Flow from Operating Activities</b>											
<b>Receipts</b>	<b>373 703</b>	<b>69 461</b>	<b>18.6%</b>	<b>64 318</b>	<b>17.2%</b>	<b>133 779</b>	<b>35.8%</b>	<b>57 855</b>	<b>53.2%</b>		<b>11.2%</b>
Property rates, penalties and collection charges	18 796	1 672	8.9%	1 076	5.7%	2 749	14.6%	1 465	22.0%		(26.5%)
Service charges	142 870	9 758	6.8%	12 057	8.4%	21 816	15.3%	9 910	47.5%		21.7%
Other revenue	52 457	3 925	7.5%	3 524	6.7%	7 449	14.2%	3 433	43.1%		2.7%
Government - operating	84 163	36 525	43.4%	25 420	30.2%	61 945	73.6%	25 257	72.0%		6%
Government - capital	62 773	17 209	27.4%	21 933	34.9%	39 142	62.4%	17 546	41.7%		25.0%
Interest	12 644	371	2.9%	307	2.4%	678	5.4%	244	54.3%		25.7%
Dividends	-	-	-	-	-	-	-	-	-		-
Payments	(236 956)	(54 106)	22.8%	(49 621)	20.9%	(103 727)	43.8%	(48 235)	48.5%		2.9%
Suppliers and employees	(213 258)	(54 106)	25.4%	(49 621)	23.3%	(103 727)	48.6%	(48 235)	54.5%		2.9%
Finance charges	(1 200)	-	-	-	-	-	-	-	-		-
Transfers and grants	(22 499)	-	-	-	-	-	-	-	-		-
<b>Net Cash from/(used) Operating Activities</b>	<b>136 747</b>	<b>15 355</b>	<b>11.2%</b>	<b>14 696</b>	<b>10.7%</b>	<b>30 052</b>	<b>22.0%</b>	<b>9 620</b>	<b>89.1%</b>		<b>52.8%</b>
<b>Cash Flow from Investing Activities</b>											
<b>Receipts</b>	-	(15 000)	-	-	-	(15 000)	-	8 100	1 969.7%		(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-		-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-		-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments	-	(15 000)	-	-	-	(15 000)	-	8 100	-		(100.0%)
Payments	(67 597)	(12 600)	18.6%	(15 823)	23.4%	(28 423)	42.0%	(8 417)	41.6%		88.0%
Capital assets	(67 597)	(12 600)	18.6%	(15 823)	23.4%	(28 423)	42.0%	(8 417)	41.6%		88.0%
<b>Net Cash from/(used) Investing Activities</b>	<b>(67 597)</b>	<b>(27 600)</b>	<b>40.8%</b>	<b>(15 823)</b>	<b>23.4%</b>	<b>(43 423)</b>	<b>64.2%</b>	<b>(317)</b>	<b>37.2%</b>		<b>4 897.7%</b>
<b>Cash Flow from Financing Activities</b>											
<b>Receipts</b>	-	28	-	31	-	59	-	37	-		(17.1%)
Short term loans	-	-	-	-	-	-	-	-	-		-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits	-	28	-	31	-	59	-	37	-		(17.1%)
Payments	(8 636)	(109)	1.3%	-	-	(109)	1.3%	(695)	48.6%		(100.0%)
Repayment of borrowing	(8 636)	(109)	1.3%	-	-	(109)	1.3%	(695)	48.6%		(100.0%)
<b>Net Cash from/(used) Financing Activities</b>	<b>(8 636)</b>	<b>(81)</b>	<b>9%</b>	<b>31</b>	<b>(.4%)</b>	<b>(50)</b>	<b>6%</b>	<b>(658)</b>	<b>43.7%</b>		<b>(104.6%)</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>60 514</b>	<b>(12 325)</b>	<b>(20.4%)</b>	<b>(1 096)</b>	<b>(1.8%)</b>	<b>(13 421)</b>	<b>(22.2%)</b>	<b>8 646</b>	<b>(2.4%)</b>		<b>(112.7%)</b>
Cash/cash equivalents at the year begin:	86 642	86 642	100.0%	74 317	85.8%	86 642	100.0%	790	76.8%		9 312.0%
Cash/cash equivalents at the year end:	147 156	74 317	50.5%	73 221	49.8%	73 221	49.8%	9 435	(43.6%)		676.0%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	2 535	3.7%	2 277	3.3%	2 038	3.0%	61 570	90.0%	68 420	21.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 116	21.4%	463	8.9%	227	4.3%	3 419	65.4%	5 224	1.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 078	5.1%	744	3.5%	660	3.1%	18 829	88.4%	21 311	6.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 281	3.1%	1 135	2.7%	1 034	2.5%	38 454	91.8%	41 904	13.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 430	3.0%	1 268	2.7%	1 158	2.4%	43 431	91.8%	47 287	15.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	374	100.0%	374	1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 331	2.6%	6 345	4.9%	2 781	2.1%	117 983	90.4%	130 440	41.4%	-	-	-	-
<b>Total By Income Source</b>	<b>10 771</b>	<b>3.4%</b>	<b>12 232</b>	<b>3.9%</b>	<b>7 898</b>	<b>2.5%</b>	<b>284 060</b>	<b>90.2%</b>	<b>314 960</b>	<b>100.0%</b>	-	-	-	-
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	603	18.2%	490	14.8%	466	14.1%	1 753	52.9%	3 312	1.1%	-	-	-	-
Commercial	1 420	17.8%	724	9.1%	142	1.8%	5 706	71.4%	7 992	2.5%	-	-	-	-
Households	6 564	2.7%	9 056	3.7%	5 432	2.2%	224 497	91.4%	245 550	78.0%	-	-	-	-
Other	2 184	3.8%	1 962	3.4%	1 857	3.2%	52 104	89.7%	58 106	18.4%	-	-	-	-
<b>Total By Customer Group</b>	<b>10 771</b>	<b>3.4%</b>	<b>12 232</b>	<b>3.9%</b>	<b>7 898</b>	<b>2.5%</b>	<b>284 060</b>	<b>90.2%</b>	<b>314 960</b>	<b>100.0%</b>	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	5 956	8.6%	-	-	5 639	8.2%	57 588	83.2%	69 183	78.4%
Bulk Water	55	6.0%	3	3%	66	7.3%	784	86.4%	908	1.0%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	1 671	100.0%	1 671	1.9%
Trade Creditors	1 351	12.8%	849	8.0%	2 332	22.0%	6 064	57.2%	10 595	12.0%
Auditor-General	-	-	1 670	64.1%	677	26.0%	259	9.9%	2 605	3.0%
Other	(2 615)	(78.5%)	1 659	49.8%	882	26.5%	3 404	102.2%	3 330	3.8%
<b>Total</b>	<b>4 747</b>	<b>5.4%</b>	<b>4 181</b>	<b>4.7%</b>	<b>9 596</b>	<b>10.9%</b>	<b>69 769</b>	<b>79.0%</b>	<b>88 293</b>	<b>100.0%</b>

Contact Details

Municipal Manager	M L Mokgalhe	058 863 2811 ext 223
Financial Manager	M B Sithole	058 863 2811

Source Local Government Database

1. All figures in this report are unaudited.



**FREE STATE: MALUTI-A-PHOFUNG (FS194)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2015**

**Part1: Operating Revenue and Expenditure**

	2015/16							2014/15		O2 of 2014/15 to O2 of 2015/16
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	<b>2 099 119</b>	<b>521 103</b>	<b>24.8%</b>	<b>332 769</b>	<b>15.9%</b>	<b>853 872</b>	<b>40.7%</b>	<b>305 766</b>	<b>40.4%</b>	<b>8.8%</b>
Property rates	267 000	63 220	23.7%	38 424	14.4%	101 644	38.1%	30 065	(30.2%)	27.8%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	502 000	69 780	13.9%	58 796	11.7%	128 576	25.6%	72 067	45.0%	(18.4%)
Service charges - water revenue	90 930	21 837	24.0%	19 334	21.3%	41 171	45.3%	18 472	26.3%	3.5%
Service charges - sanitation revenue	39 900	9 742	24.4%	8 790	22.0%	18 532	46.4%	8 952	32.6%	(1.8%)
Service charges - refuse revenue	32 000	7 319	22.9%	7 956	24.9%	15 275	47.7%	6 189	31.7%	28.5%
Service charges - other	59 906	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 419	182	12.8%	1 977	139.3%	2 159	152.1%	445	30.1%	344.0%
Interest earned - external investments	2 500	614	24.6%	476	19.1%	1 090	43.6%	259	18.8%	84.1%
Interest earned - outstanding debtors	20 000	4 381	21.9%	6 805	34.0%	11 185	55.9%	3 879	21.4%	75.4%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	20 000	140	.7%	176	.9%	316	1.6%	278	7.3%	(36.7%)
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	569 484	327 242	57.5%	176 830	31.1%	504 072	88.5%	158 030	64.1%	11.9%
Other own revenue	493 979	16 647	3.4%	13 205	2.7%	29 852	6.0%	6 930	8.9%	90.5%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>1 953 319</b>	<b>333 748</b>	<b>17.1%</b>	<b>283 339</b>	<b>14.5%</b>	<b>617 087</b>	<b>31.6%</b>	<b>209 791</b>	<b>30.0%</b>	<b>35.1%</b>
Employee related costs	373 064	98 987	26.5%	90 670	24.3%	189 658	50.8%	85 709	48.1%	5.8%
Remuneration of councillors	23 643	5 474	23.2%	5 466	23.1%	10 940	46.3%	5 290	48.1%	3.3%
Debt impairment	50 000	1 271	2.5%	214	.4%	1 485	3.0%	4	-	5 439.2%
Depreciation and asset impairment	179 110	-	-	0	-	0	-	-	-	(100.0%)
Finance charges	6 000	236	3.9%	345	5.8%	582	9.7%	2 499	91.4%	(86.2%)
Bulk purchases	639 274	61 823	9.7%	35 958	5.6%	97 781	15.3%	7 807	14.0%	360.6%
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	78 700	41 263	52.4%	20 756	26.4%	62 019	78.8%	21 376	51.1%	(2.9%)
Transfers and grants	255 396	41 061	16.1%	41 894	16.4%	82 955	32.5%	14 750	32.5%	184.0%
Other expenditure	348 131	83 633	24.0%	88 035	25.3%	171 667	49.3%	72 355	36.6%	21.7%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>145 800</b>	<b>187 355</b>		<b>49 430</b>		<b>236 785</b>		<b>95 975</b>		
Transfers recognised - capital	304 865	65 747	21.6%	61 874	20.3%	127 621	41.9%	13 084	28.4%	372.9%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>450 665</b>	<b>253 102</b>		<b>111 304</b>		<b>364 406</b>		<b>109 059</b>		
Taxation	-	-	-	0	-	0	-	-	-	(100.0%)
<b>Surplus/(Deficit) after taxation</b>	<b>450 665</b>	<b>253 102</b>		<b>111 304</b>		<b>364 406</b>		<b>109 059</b>		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>450 665</b>	<b>253 102</b>		<b>111 304</b>		<b>364 406</b>		<b>109 059</b>		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>450 665</b>	<b>253 102</b>		<b>111 304</b>		<b>364 406</b>		<b>109 059</b>		

**Part 2: Capital Revenue and Expenditure**

	2015/16							2014/15		O2 of 2014/15 to O2 of 2015/16
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	<b>450 665</b>	<b>35 744</b>	<b>7.9%</b>	<b>63 090</b>	<b>14.0%</b>	<b>98 835</b>	<b>21.9%</b>	<b>67 409</b>	<b>30.4%</b>	<b>(6.4%)</b>
National Government	247 865	28 458	11.5%	44 343	17.9%	72 802	29.4%	43 285	26.9%	2.4%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	57 000	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>304 865</b>	<b>28 458</b>	<b>9.3%</b>	<b>44 343</b>	<b>14.5%</b>	<b>72 802</b>	<b>23.9%</b>	<b>43 285</b>	<b>26.9%</b>	<b>2.4%</b>
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	145 800	7 286	5.0%	18 747	12.9%	26 033	17.9%	24 124	46.4%	(22.3%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
<b>Capital Expenditure Standard Classification</b>	<b>450 665</b>	<b>35 744</b>	<b>7.9%</b>	<b>63 090</b>	<b>14.0%</b>	<b>98 835</b>	<b>21.9%</b>	<b>67 409</b>	<b>30.4%</b>	<b>(6.4%)</b>
<b>Governance and Administration</b>	<b>4 000</b>	<b>1 032</b>	<b>25.8%</b>	<b>242</b>	<b>6.0%</b>	<b>1 274</b>	<b>31.9%</b>	<b>101</b>	<b>1.9%</b>	<b>139.0%</b>
Executive & Council	3 000	-	-	-	-	-	-	-	1.5%	-
Budget & Treasury Office	1 000	159	15.9%	39	3.9%	198	19.8%	53	-	(25.5%)
Corporate Services	-	874	-	202	-	1 076	-	48	-	320.1%
<b>Community and Public Safety</b>	<b>81 947</b>	<b>5 441</b>	<b>6.6%</b>	<b>7 105</b>	<b>8.7%</b>	<b>12 546</b>	<b>15.3%</b>	<b>7 500</b>	<b>29.8%</b>	<b>(5.3%)</b>
Community & Social Services	14 217	4 189	29.5%	3 722	26.2%	7 911	55.6%	5 511	49.2%	(32.5%)
Sport And Recreation	27 231	1 252	4.6%	3 184	11.7%	4 436	16.3%	1 988	15.0%	60.1%
Public Safety	40 500	-	-	199	.5%	199	.5%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>165 476</b>	<b>14 998</b>	<b>9.1%</b>	<b>19 359</b>	<b>11.7%</b>	<b>34 357</b>	<b>20.8%</b>	<b>5 884</b>	<b>15.5%</b>	<b>229.0%</b>
Planning and Development	82 179	-	-	-	-	-	-	-	1.1%	-
Road Transport	83 296	14 998	18.0%	19 359	23.2%	34 357	41.2%	5 884	27.8%	229.0%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>193 728</b>	<b>13 293</b>	<b>6.9%</b>	<b>35 871</b>	<b>18.5%</b>	<b>49 163</b>	<b>25.4%</b>	<b>53 925</b>	<b>41.9%</b>	<b>(33.5%)</b>
Electricity	31 340	-	-	9 219	29.4%	9 219	29.4%	23 334	65.2%	(60.5%)
Water	106 471	6 859	6.4%	12 970	12.2%	19 830	18.6%	10 675	17.9%	21.5%
Waste Water Management	37 917	6 433	17.0%	13 681	36.1%	20 115	53.0%	19 916	59.4%	(31.3%)
Waste Management	18 000	-	-	-	-	-	-	-	-	-
<b>Other</b>	<b>5 514</b>	<b>980</b>	<b>17.8%</b>	<b>514</b>	<b>9.3%</b>	<b>1 494</b>	<b>27.1%</b>	<b>-</b>	<b>16.0%</b>	<b>(100.0%)</b>

Part 3: Cash Receipts and Payments

R thousands	2015/16							2014/15		Q2 of 2014/15 to Q2 of 2015/16
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Cash Flow from Operating Activities</b>										
<b>Receipts</b>	<b>2 228 638</b>	<b>504 331</b>	<b>22.6%</b>	<b>407 929</b>	<b>18.3%</b>	<b>912 260</b>	<b>40.9%</b>	<b>270 564</b>	<b>42.4%</b>	<b>50.8%</b>
Property rates, penalties and collection charges	267 000	5 693	2.1%	38 863	14.6%	44 555	16.7%	19 932	-	95.0%
Service charges	664 830	75 373	11.3%	96 518	14.5%	171 892	25.9%	71 172	16.2%	35.6%
Other revenue	515 399	29 662	5.8%	33 361	6.5%	63 022	12.2%	5 819	-	473.3%
Government - operating	454 044	327 242	72.1%	176 837	38.9%	504 079	111.0%	152 038	82.4%	16.3%
Government - capital	304 865	65 747	21.6%	61 874	20.3%	127 621	41.9%	19 076	32.3%	224.4%
Interest	22 500	614	2.7%	476	2.1%	1 090	4.8%	2 527	194.4%	(81.1%)
Dividends	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(1 552 973)</b>	<b>(405 723)</b>	<b>26.1%</b>	<b>(337 800)</b>	<b>21.8%</b>	<b>(743 522)</b>	<b>47.9%</b>	<b>(224 842)</b>	<b>47.9%</b>	<b>50.2%</b>
Suppliers and employees	(1 291 576)	(343 953)	26.6%	(295 906)	22.9%	(639 859)	49.5%	(205 884)	49.2%	43.7%
Finance charges	(6 000)	-	-	-	-	-	-	-	-	-
Transfers and grants	(255 396)	(61 769)	24.2%	(41 894)	16.4%	(103 663)	40.6%	(18 958)	37.3%	121.0%
<b>Net Cash from/(used) Operating Activities</b>	<b>675 665</b>	<b>98 608</b>	<b>14.6%</b>	<b>70 129</b>	<b>10.4%</b>	<b>168 737</b>	<b>25.0%</b>	<b>45 722</b>	<b>18.0%</b>	<b>53.4%</b>
<b>Cash Flow from Investing Activities</b>										
<b>Receipts</b>	<b>2 500</b>	<b>31 560</b>	<b>1 262.4%</b>	<b>26 726</b>	<b>1 069.1%</b>	<b>58 287</b>	<b>2 331.5%</b>	<b>18 000</b>	<b>2 864.5%</b>	<b>48.5%</b>
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	2 500	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	31 560	-	26 726	-	58 287	-	18 000	-	48.5%
<b>Payments</b>	<b>(450 665)</b>	<b>(113 625)</b>	<b>25.2%</b>	<b>(63 090)</b>	<b>14.0%</b>	<b>(176 716)</b>	<b>39.2%</b>	<b>(58 828)</b>	<b>33.6%</b>	<b>7.2%</b>
Capital assets	(450 665)	(113 625)	25.2%	(63 090)	14.0%	(176 716)	39.2%	(58 828)	33.6%	7.2%
<b>Net Cash from/(used) Investing Activities</b>	<b>(448 165)</b>	<b>(82 065)</b>	<b>18.3%</b>	<b>(36 364)</b>	<b>8.1%</b>	<b>(118 429)</b>	<b>26.4%</b>	<b>(40 828)</b>	<b>17.1%</b>	<b>(10.9%)</b>
<b>Cash Flow from Financing Activities</b>										
<b>Receipts</b>	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(6 000)</b>	-	-	-	-	-	-	<b>(2 499)</b>	<b>91.4%</b>	<b>(100.0%)</b>
Repayment of borrowing	(6 000)	-	-	-	-	-	-	(2 499)	91.4%	(100.0%)
<b>Net Cash from/(used) Financing Activities</b>	<b>(6 000)</b>	-	-	-	-	-	-	<b>(2 499)</b>	<b>91.4%</b>	<b>(100.0%)</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>221 500</b>	<b>16 543</b>	<b>7.5%</b>	<b>33 765</b>	<b>15.2%</b>	<b>50 308</b>	<b>22.7%</b>	<b>2 395</b>	<b>31.4%</b>	<b>1 309.7%</b>
Cash/cash equivalents at the year begin:	3 000	(5 247)	(174.9%)	11 296	376.5%	(5 247)	(174.9%)	(1 455)	28.3%	(876.2%)
Cash/cash equivalents at the year end:	224 500	11 296	5.0%	45 061	20.1%	45 061	20.1%	940	19.3%	4 694.3%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	7 897	2.5%	7 462	2.4%	7 282	2.3%	293 426	92.8%	316 066	34.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	12 902	10.9%	5 962	5.0%	5 469	4.6%	94 174	79.5%	118 507	12.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	11 561	6.6%	7 978	4.5%	6 139	3.5%	149 870	85.4%	175 548	19.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 000	2.5%	2 727	2.3%	2 668	2.2%	111 298	93.0%	119 694	13.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 758	2.2%	2 493	2.0%	2 316	1.8%	119 562	94.0%	127 130	13.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	537	0.9%	209	0.3%	148	0.2%	59 828	98.5%	59 722	6.5%	-	-	-	-
<b>Total By Income Source</b>	<b>38 656</b>	<b>4.2%</b>	<b>26 831</b>	<b>2.9%</b>	<b>24 022</b>	<b>2.6%</b>	<b>827 158</b>	<b>90.2%</b>	<b>916 667</b>	<b>100.0%</b>	-	-	-	-
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	13 410	18.8%	10 681	15.0%	4 750	6.7%	42 448	59.5%	71 290	7.8%	-	-	-	-
Commercial	13 984	8.0%	6 549	3.8%	5 593	3.2%	147 661	85.0%	173 787	19.0%	-	-	-	-
Households	11 898	1.9%	10 830	1.7%	10 630	1.7%	588 351	94.6%	621 710	67.8%	-	-	-	-
Other	(637)	(1.3%)	(1 228)	(2.3%)	3 048	6.1%	48 698	97.6%	49 880	5.4%	-	-	-	-
<b>Total By Customer Group</b>	<b>38 656</b>	<b>4.2%</b>	<b>26 831</b>	<b>2.9%</b>	<b>24 022</b>	<b>2.6%</b>	<b>827 158</b>	<b>90.2%</b>	<b>916 667</b>	<b>100.0%</b>	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	48 838	4.7%	86 699	8.3%	47 440	4.5%	862 141	82.5%	1 045 118	90.7%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	3 168	100.0%	-	-	-	-	-	-	3 168	3%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	3 502	100.0%	-	-	-	-	-	-	3 502	3%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	10 910	100.0%	-	-	-	-	-	-	10 910	9%
Auditor-General	1 801	97.1%	-	-	53	2.9%	-	-	1 854	2%
Other	5 953	6.8%	7 423	8.4%	74 540	84.8%	-	-	87 917	7.6%
<b>Total</b>	<b>74 173</b>	<b>6.4%</b>	<b>94 122</b>	<b>8.2%</b>	<b>122 033</b>	<b>10.6%</b>	<b>862 141</b>	<b>74.8%</b>	<b>1 152 469</b>	<b>100.0%</b>

Contact Details

Municipal Manager	Mr Adv. M.R Tsupa	058 718 3767
Financial Manager	Mr Moratwe Molokeng	058 718 3708

Source Local Government Database

1. All figures in this report are unaudited.

**FREE STATE: PHUMELELA (FS195)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2015**

**Part1: Operating Revenue and Expenditure**

	2015/16								2014/15		O2 of 2014/15 to O2 of 2015/16
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter			
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>R thousands</b>											
<b>Operating Revenue and Expenditure</b>											
<b>Operating Revenue</b>	<b>148 372</b>	<b>47 869</b>	<b>32.3%</b>	<b>23 591</b>	<b>15.9%</b>	<b>71 460</b>	<b>48.2%</b>	<b>32 315</b>	<b>64.3%</b>		<b>(27.0%)</b>
Property rates	22 545	8 097	35.9%	1 401	6.2%	9 498	42.1%	1 470	124.0%		(4.7%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-		-
Service charges - electricity revenue	9 425	2 230	23.7%	1 940	20.6%	4 170	44.2%	1 780	17.6%		9.0%
Service charges - water revenue	11 436	2 110	18.4%	1 691	14.8%	3 801	33.2%	2 313	46.2%		(26.9%)
Service charges - sanitation revenue	12 790	2 099	16.4%	2 095	16.4%	4 192	32.8%	2 293	41.2%		(8.6%)
Service charges - refuse revenue	13 057	1 980	15.2%	2 009	15.4%	3 988	30.5%	2 220	49.2%		(9.5%)
Service charges - other	-	-	-	-	-	-	-	-	-		-
Rental of facilities and equipment	1 915	639	33.4%	971	50.7%	1 610	84.1%	437	17.4%		122.3%
Interest earned - external investments	222	6	2.6%	5	2.4%	11	5.0%	41	5.2%		(87.1%)
Interest earned - outstanding debtors	10 937	2 516	23.0%	2 000	18.3%	4 517	41.3%	2 673	612.9%		(25.2%)
Dividends received	-	-	-	-	-	-	-	-	-		-
Fines	66	13	19.4%	2	3.5%	15	23.0%	11	23.9%		(78.7%)
Licences and permits	18	7	37.5%	6	36.3%	13	73.9%	2	17.3%		193.2%
Agency services	-	-	-	-	-	-	-	-	-		-
Transfers recognised - operational	64 267	27 997	43.6%	10 322	16.1%	38 319	59.6%	18 909	71.6%		(45.4%)
Other own revenue	1 696	176	10.4%	1 149	67.7%	1 325	78.1%	167	22.8%		589.3%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-		-
<b>Operating Expenditure</b>	<b>147 333</b>	<b>24 300</b>	<b>16.5%</b>	<b>35 029</b>	<b>23.8%</b>	<b>59 329</b>	<b>40.3%</b>	<b>34 851</b>	<b>53.3%</b>		<b>.5%</b>
Employee related costs	53 099	12 965	24.4%	13 400	25.2%	26 365	49.7%	11 934	45.6%		12.3%
Remuneration of councillors	4 348	1 403	32.3%	1 092	25.1%	2 494	57.4%	1 131	43.6%		(3.5%)
Debt impairment	4 814	-	-	-	-	-	-	-	-		-
Depreciation and asset impairment	3 876	-	-	-	-	-	-	-	-		-
Finance charges	891	-	-	-	-	-	-	-	-		-
Bulk purchases	18 801	2 370	12.6%	8 282	44.1%	10 652	56.7%	6 390	57.0%		29.6%
Other Materials	-	-	-	-	-	-	-	-	-		-
Contracted services	3 500	689	19.7%	1 309	37.4%	1 997	57.1%	686	43.0%		90.7%
Transfers and grants	-	-	-	-	-	-	-	-	-		(100.0%)
Other expenditure	58 005	6 873	11.8%	10 947	18.9%	17 820	30.7%	10 913	50.8%		.3%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-		-
<b>Surplus/(Deficit)</b>	<b>1 039</b>	<b>23 569</b>		<b>(11 438)</b>		<b>12 131</b>		<b>(2 536)</b>			
Transfers recognised - capital	-	-	-	-	-	-	-	-	-		-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-		-
Contributed assets	-	-	-	-	-	-	-	-	-		-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>1 039</b>	<b>23 569</b>		<b>(11 438)</b>		<b>12 131</b>		<b>(2 536)</b>			
Taxation	-	-	-	-	-	-	-	-	-		-
<b>Surplus/(Deficit) after taxation</b>	<b>1 039</b>	<b>23 569</b>		<b>(11 438)</b>		<b>12 131</b>		<b>(2 536)</b>			
Attributable to minorities	-	-	-	-	-	-	-	-	-		-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>1 039</b>	<b>23 569</b>		<b>(11 438)</b>		<b>12 131</b>		<b>(2 536)</b>			
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-		-
<b>Surplus/(Deficit) for the year</b>	<b>1 039</b>	<b>23 569</b>		<b>(11 438)</b>		<b>12 131</b>		<b>(2 536)</b>			

**Part 2: Capital Revenue and Expenditure**

	2015/16								2014/15		O2 of 2014/15 to O2 of 2015/16
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter			
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>R thousands</b>											
<b>Capital Revenue and Expenditure</b>											
<b>Source of Finance</b>	<b>48 292</b>	<b>3 756</b>	<b>7.8%</b>	<b>10 335</b>	<b>21.4%</b>	<b>14 091</b>	<b>29.2%</b>	<b>9 943</b>	<b>22.5%</b>		<b>3.9%</b>
National Government	48 027	3 756	7.8%	10 305	21.5%	14 061	29.3%	9 943	23.3%		3.6%
Provincial Government	-	-	-	-	-	-	-	-	-		-
District Municipality	-	-	-	-	-	-	-	-	-		-
Other transfers and grants	-	-	-	-	-	-	-	-	-		-
<b>Transfers recognised - capital</b>	<b>48 027</b>	<b>3 756</b>	<b>7.8%</b>	<b>10 305</b>	<b>21.5%</b>	<b>14 061</b>	<b>29.3%</b>	<b>9 943</b>	<b>23.3%</b>		<b>3.6%</b>
Borrowing	-	-	-	-	-	-	-	-	-		-
Internally generated funds	265	-	-	30	11.4%	30	11.4%	-	-		(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-		-
<b>Capital Expenditure Standard Classification</b>	<b>48 292</b>	<b>3 756</b>	<b>7.8%</b>	<b>10 335</b>	<b>21.4%</b>	<b>14 091</b>	<b>29.2%</b>	<b>9 943</b>	<b>22.5%</b>		<b>3.9%</b>
<b>Governance and Administration</b>	<b>-</b>	<b>21</b>	<b>-</b>	<b>15</b>	<b>-</b>	<b>36</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>(100.0%)</b>
Executive & Council	-	-	-	8	-	8	-	-	-		(100.0%)
Budget & Treasury Office	-	21	-	-	-	21	-	-	-		-
Corporate Services	-	-	-	7	-	7	-	-	-		(100.0%)
<b>Community and Public Safety</b>	<b>3 474</b>	<b>465</b>	<b>13.4%</b>	<b>2 695</b>	<b>77.6%</b>	<b>3 160</b>	<b>91.0%</b>	<b>396</b>	<b>12.7%</b>		<b>580.2%</b>
Community & Social Services	65	-	-	-	-	-	-	-	-		-
Sport And Recreation	3 409	465	13.6%	2 695	79.1%	3 160	92.7%	396	12.7%		580.2%
Public Safety	-	-	-	-	-	-	-	-	-		-
Housing	-	-	-	-	-	-	-	-	-		-
Health	-	-	-	-	-	-	-	-	-		-
<b>Economic and Environmental Services</b>	<b>7 424</b>	<b>800</b>	<b>10.8%</b>	<b>1 430</b>	<b>19.3%</b>	<b>2 229</b>	<b>30.0%</b>	<b>5 210</b>	<b>37.2%</b>		<b>(72.6%)</b>
Planning and Development	1 223	-	-	-	-	-	-	-	-		-
Road Transport	6 201	800	12.9%	1 430	23.1%	2 229	36.0%	5 210	39.3%		(72.6%)
Environmental Protection	-	-	-	-	-	-	-	-	-		-
<b>Trading Services</b>	<b>37 394</b>	<b>2 470</b>	<b>6.6%</b>	<b>6 195</b>	<b>16.6%</b>	<b>8 665</b>	<b>23.2%</b>	<b>4 337</b>	<b>17.3%</b>		<b>42.8%</b>
Electricity	7 600	814	10.7%	1 754	23.1%	2 568	33.8%	-	-		(100.0%)
Water	26 294	153	.6%	4 439	16.9%	4 592	17.5%	4 337	27.1%		2.3%
Waste Water Management	3 500	1 504	43.0%	2	.1%	1 506	43.0%	-	-		(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-		-
<b>Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>

Part 3: Cash Receipts and Payments

R thousands	2015/16							2014/15		Q2 of 2014/15 to Q2 of 2015/16
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Cash Flow from Operating Activities</b>										
<b>Receipts</b>	<b>179 578</b>	<b>50 603</b>	<b>28.2%</b>	<b>37 120</b>	<b>20.7%</b>	<b>87 723</b>	<b>48.8%</b>	<b>48 697</b>	<b>53.9%</b>	<b>(23.8%)</b>
Property rates, penalties and collection charges	18 036	2 207	12.2%	2 247	12.5%	4 454	24.7%	2 551	47.2%	(11.9%)
Service charges	37 365	3 479	9.3%	3 864	10.3%	7 343	19.7%	2 898	22.3%	33.3%
Other revenue	2 956	2 803	94.8%	6 301	213.2%	9 104	308.0%	2 617	99.8%	140.8%
Government - operating	64 267	28 397	44.2%	10 322	16.1%	38 719	60.2%	18 909	71.5%	(45.4%)
Government - capital	48 027	13 717	28.6%	14 385	30.0%	28 102	58.5%	21 721	48.5%	(33.8%)
Interest	8 927	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(116 939)</b>	<b>(28 889)</b>	<b>24.7%</b>	<b>(26 400)</b>	<b>22.6%</b>	<b>(55 289)</b>	<b>47.3%</b>	<b>(28 583)</b>	<b>61.0%</b>	<b>(7.6%)</b>
Suppliers and employees	(116 048)	(27 895)	24.0%	(26 296)	22.7%	(54 190)	46.7%	(28 437)	60.8%	(7.5%)
Finance charges	(891)	(995)	111.6%	(104)	11.7%	(1 099)	123.3%	(147)	147.5%	(29.1%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>62 639</b>	<b>21 714</b>	<b>34.7%</b>	<b>10 720</b>	<b>17.1%</b>	<b>32 434</b>	<b>51.8%</b>	<b>20 113</b>	<b>41.8%</b>	<b>(46.7%)</b>
<b>Cash Flow from Investing Activities</b>										
<b>Receipts</b>	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(48 292)</b>	<b>(3 735)</b>	<b>7.7%</b>	<b>(10 335)</b>	<b>21.4%</b>	<b>(14 070)</b>	<b>29.1%</b>	<b>(9 948)</b>	<b>22.5%</b>	<b>3.9%</b>
Capital assets	(48 292)	(3 735)	7.7%	(10 335)	21.4%	(14 070)	29.1%	(9 948)	22.5%	3.9%
<b>Net Cash from/(used) Investing Activities</b>	<b>(48 292)</b>	<b>(3 735)</b>	<b>7.7%</b>	<b>(10 335)</b>	<b>21.4%</b>	<b>(14 070)</b>	<b>29.1%</b>	<b>(9 948)</b>	<b>22.5%</b>	<b>3.9%</b>
<b>Cash Flow from Financing Activities</b>										
<b>Receipts</b>	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(9 756)</b>	-	-	<b>(120)</b>	<b>1.2%</b>	<b>(120)</b>	<b>1.2%</b>	-	-	<b>(100.0%)</b>
Repayment of borrowing	(9 756)	-	-	(120)	1.2%	(120)	1.2%	-	-	(100.0%)
<b>Net Cash from/(used) Financing Activities</b>	<b>(9 756)</b>	-	-	<b>(120)</b>	<b>1.2%</b>	<b>(120)</b>	<b>1.2%</b>	-	-	<b>(100.0%)</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>4 590</b>	<b>17 979</b>	<b>391.7%</b>	<b>265</b>	<b>5.8%</b>	<b>18 244</b>	<b>397.4%</b>	<b>10 165</b>	<b>(137.8%)</b>	<b>(97.4%)</b>
Cash/cash equivalents at the year begin:	(7 815)	520	(6.6%)	18 498	(236.7%)	520	(6.6%)	(3 911)	(266.5%)	(573.0%)
Cash/cash equivalents at the year end:	(3 225)	18 498	(573.6%)	18 763	(581.9%)	18 763	(581.9%)	6 254	(103.7%)	200.0%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	(216)	(.7%)	684	2.2%	647	2.1%	29 547	96.4%	30 663	19.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	(173)	(5.2%)	234	7.0%	96	2.9%	3 176	95.3%	3 334	2.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(520)	(2.6%)	406	2.0%	315	1.6%	19 818	99.0%	20 019	12.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	(43)	(.1%)	772	2.2%	677	1.9%	33 578	96.0%	34 985	22.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	(50)	(.1%)	732	2.0%	644	1.8%	34 433	96.3%	35 759	23.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(5)	(.2%)	28	.9%	40	1.3%	3 086	98.0%	3 148	2.0%	-	-	-	-
Interest on Arrear Debtor Accounts	4 514	16.7%	-	-	-	-	22 490	83.3%	27 004	17.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(96)	(18.3%)	16	3.1%	9	1.7%	594	113.5%	524	.3%	-	-	-	-
<b>Total By Income Source</b>	<b>3 411</b>	<b>2.2%</b>	<b>2 872</b>	<b>1.8%</b>	<b>2 428</b>	<b>1.6%</b>	<b>146 723</b>	<b>94.4%</b>	<b>155 435</b>	<b>100.0%</b>	-	-	-	-
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	120	4.1%	239	8.1%	176	6.0%	2 414	81.8%	2 950	1.9%	-	-	-	-
Commercial	85	1.5%	368	6.7%	158	2.9%	4 881	88.9%	5 491	3.5%	-	-	-	-
Households	3 430	2.4%	2 346	1.6%	2 111	1.5%	136 942	94.6%	144 829	93.2%	-	-	-	-
Other	(224)	(10.3%)	(80)	(3.7%)	(17)	(.8%)	2 485	114.8%	2 164	1.4%	-	-	-	-
<b>Total By Customer Group</b>	<b>3 411</b>	<b>2.2%</b>	<b>2 872</b>	<b>1.8%</b>	<b>2 428</b>	<b>1.6%</b>	<b>146 723</b>	<b>94.4%</b>	<b>155 435</b>	<b>100.0%</b>	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	1 512	3.9%	1 664	4.3%	1 589	4.1%	34 002	87.7%	38 767	45.5%
Bulk Water	-	-	-	-	299	.8%	35 996	99.2%	36 296	42.6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	737	8.4%	1 449	16.4%	549	6.2%	6 080	69.0%	8 816	10.3%
Auditor-General	-	-	-	-	-	-	1 302	100.0%	1 302	1.5%
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>2 250</b>	<b>2.6%</b>	<b>3 113</b>	<b>3.7%</b>	<b>2 438</b>	<b>2.9%</b>	<b>77 380</b>	<b>90.8%</b>	<b>85 180</b>	<b>100.0%</b>

Contact Details

Municipal Manager	Mf BW Karmemeyer	058 913 8300
Financial Manager	Mf S Nyepudi	058 913 8300

Source Local Government Database

1. All figures in this report are unaudited.



Part 3: Cash Receipts and Payments

R thousands	Budget Main appropriation	2015/16						2014/15		Q2 of 2014/15 to Q2 of 2015/16		
		First Quarter			Second Quarter			Year to Date			Second Quarter	
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation			
<b>Cash Flow from Operating Activities</b>	<b>217 002</b>	<b>65 090</b>	<b>30.0%</b>	<b>60 511</b>	<b>27.9%</b>	<b>125 601</b>	<b>57.9%</b>	<b>40 057</b>	<b>43.6%</b>	<b>51.1%</b>		
<b>Receipts</b>												
Property rates, penalties and collection charges	10 000	1 831	18.3%	2 299	23.0%	4 131	41.3%	1 672	24.3%	37.6%		
Service charges	69 705	11 305	16.2%	13 905	19.9%	25 211	36.2%	10 744	22.4%	29.4%		
Other revenue	9 000	9 718	108.0%	1 222	13.6%	10 940	121.6%	1 576	-	(22.5%)		
Government - operating	76 750	31 827	41.5%	26 882	35.0%	58 709	76.5%	25 122	76.7%	7.0%		
Government - capital	43 457	10 408	24.0%	16 088	37.0%	26 496	61.0%	801	24.2%	1 908.4%		
Interest	8 071	0	-	115	1.4%	115	1.4%	142	1.3%	(18.9%)		
Dividends	20	-	-	-	-	-	-	1	4.1%	(100.0%)		
<b>Payments</b>	<b>(169 936)</b>	<b>(41 696)</b>	<b>24.5%</b>	<b>(48 328)</b>	<b>28.4%</b>	<b>(90 024)</b>	<b>53.0%</b>	<b>(31 961)</b>	<b>43.1%</b>	<b>51.2%</b>		
Suppliers and employees	(169 936)	(41 696)	24.4%	(42 562)	25.0%	(84 039)	49.5%	(31 904)	43.2%	33.4%		
Finance charges	-	(87)	-	(5 397)	-	(5 484)	-	(57)	11.2%	9 320.9%		
Transfers and grants	-	(132)	-	(369)	-	(501)	-	-	-	(100.0%)		
<b>Net Cash from/(used) Operating Activities</b>	<b>47 066</b>	<b>23 394</b>	<b>49.7%</b>	<b>12 183</b>	<b>25.9%</b>	<b>35 577</b>	<b>75.6%</b>	<b>8 096</b>	<b>45.7%</b>	<b>50.5%</b>		
<b>Cash Flow from Investing Activities</b>												
<b>Receipts</b>												
Proceeds on disposal of PPE	-	(18 792)	-	(4 262)	-	(23 054)	-	7 573	-	(156.3%)		
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-		
Decrease in other non-current receivables	-	(18 792)	-	(4 262)	-	(23 054)	-	7 573	-	(156.3%)		
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-		
<b>Payments</b>	<b>(47 079)</b>	<b>(3 853)</b>	<b>8.2%</b>	<b>(8 505)</b>	<b>18.1%</b>	<b>(12 358)</b>	<b>26.2%</b>	<b>(5 994)</b>	<b>26.1%</b>	<b>41.9%</b>		
Capital assets	(47 079)	(3 853)	8.2%	(8 505)	18.1%	(12 358)	26.2%	(5 994)	26.1%	41.9%		
<b>Net Cash from/(used) Investing Activities</b>	<b>(47 079)</b>	<b>(22 645)</b>	<b>48.1%</b>	<b>(12 767)</b>	<b>27.1%</b>	<b>(35 412)</b>	<b>75.2%</b>	<b>1 579</b>	<b>18.3%</b>	<b>(908.4%)</b>		
<b>Cash Flow from Financing Activities</b>												
<b>Receipts</b>												
Short term loans	-	-	-	-	-	-	-	40	-	(100.0%)		
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-		
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	40	-	(100.0%)		
<b>Payments</b>	<b>(-)</b>	<b>(-)</b>	<b>(-)</b>	<b>(-)</b>	<b>(-)</b>	<b>(-)</b>	<b>(-)</b>	<b>(24)</b>	<b>1.8%</b>	<b>(100.0%)</b>		
Repayment of borrowing	-	-	-	-	-	-	-	(24)	1.8%	(100.0%)		
<b>Net Cash from/(used) Financing Activities</b>	<b>(-)</b>	<b>(-)</b>	<b>(-)</b>	<b>(-)</b>	<b>(-)</b>	<b>(-)</b>	<b>(-)</b>	<b>16</b>	<b>(1.2%)</b>	<b>(100.0%)</b>		
<b>Net Increase/(Decrease) in cash held</b>	<b>(13)</b>	<b>749</b>	<b>(5 766.1%)</b>	<b>(584)</b>	<b>4 493.8%</b>	<b>165</b>	<b>(1 272.3%)</b>	<b>9 692</b>	<b>(369.7%)</b>	<b>(106.0%)</b>		
Cash/cash equivalents at the year begin:	5	(75)	(1 499.4%)	674	13 477.4%	(75)	(1 499.4%)	561	315.5%	20.2%		
Cash/cash equivalents at the year end:	(8)	674	(8 437.1%)	90	(1 130.1%)	90	(1 130.1%)	10 252	(424.4%)	(99.1%)		

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
	<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	2 974	5.0%	3 973	6.7%	3 851	6.5%	48 623	81.8%	59 420	25.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 495	9.3%	5 147	19.3%	1 462	5.5%	17 609	65.9%	26 714	11.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	760	3.9%	695	3.6%	668	3.5%	17 210	89.0%	19 334	8.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 766	2.5%	1 718	2.5%	1 666	2.4%	64 156	92.6%	69 306	29.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 085	2.1%	1 054	2.1%	1 021	2.0%	47 652	93.8%	50 812	21.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1	.7%	1	.7%	1	.7%	110	98.0%	112	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	70	1.1%	77	1.2%	68	1.0%	6 347	96.7%	6 562	2.8%	-	-	-	-
<b>Total By Income Source</b>	<b>9 151</b>	<b>3.9%</b>	<b>12 665</b>	<b>5.5%</b>	<b>8 736</b>	<b>3.8%</b>	<b>201 708</b>	<b>86.8%</b>	<b>232 260</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	700	8.4%	427	5.1%	498	6.0%	6 699	80.5%	8 323	3.6%	-	-	-	-
Commercial	1 354	7.9%	4 314	25.0%	438	2.5%	11 132	64.6%	17 237	7.4%	-	-	-	-
Households	7 097	3.4%	7 923	3.8%	7 801	3.8%	183 861	89.0%	206 682	89.0%	-	-	-	-
Other	0	1.4%	0	1.4%	0	1.4%	17	95.7%	18	-	-	-	-	-
<b>Total By Customer Group</b>	<b>9 151</b>	<b>3.9%</b>	<b>12 665</b>	<b>5.5%</b>	<b>8 736</b>	<b>3.8%</b>	<b>201 708</b>	<b>86.8%</b>	<b>232 260</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
	<b>Creditor Age Analysis</b>									
Bulk Electricity	3 559	5.8%	3 336	5.4%	-	-	54 383	88.7%	61 278	85.5%
Bulk Water	26	5.8%	51	11.3%	99	21.9%	276	61.0%	452	6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	20	8.9%	44	20.1%	156	71.0%	220	3%
Auditor-General	-	-	3 301	100.0%	-	-	(1)	-	3 300	4.6%
Other	118	1.8%	(285)	(4.4%)	23	4%	6 566	102.2%	6 422	9.0%
<b>Total</b>	<b>3 703</b>	<b>5.2%</b>	<b>6 423</b>	<b>9.0%</b>	<b>167</b>	<b>2%</b>	<b>61 381</b>	<b>85.6%</b>	<b>71 674</b>	<b>100.0%</b>

Contact Details

Municipal Manager	Mr SM Selipe	051 924 0654
Financial Manager	Mr KD Malsie	051 924 0654

Source Local Government Database

1. All figures in this report are unaudited.



**Part 3: Cash Receipts and Payments**

R thousands	2015/16								2014/15		Q2 of 2014/15 to Q2 of 2015/16
	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>Cash Flow from Operating Activities</b>											
<b>Receipts</b>	<b>108 844</b>	<b>45 810</b>	<b>42.1%</b>	<b>33 376</b>	<b>30.7%</b>	<b>79 187</b>	<b>72.8%</b>	<b>39 755</b>	<b>83.7%</b>		<b>(16.0%)</b>
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-
Other revenue	3 708	105	2.8%	1 097	29.6%	1 202	32.4%	6 770	902.1%		(83.8%)
Government - operating	102 591	45 295	44.2%	31 996	31.2%	77 291	75.3%	32 373	77.3%		(1.2%)
Government - capital	-	-	-	-	-	-	-	-	-	-	-
Interest	2 545	410	16.1%	283	11.1%	693	27.2%	611	64.6%		(53.7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(106 644)</b>	<b>(30 234)</b>	<b>28.4%</b>	<b>(30 038)</b>	<b>28.2%</b>	<b>(60 272)</b>	<b>56.5%</b>	<b>(35 502)</b>	<b>71.8%</b>		<b>(15.4%)</b>
Suppliers and employees	(106 569)	(25 507)	23.9%	(29 828)	28.0%	(55 335)	51.9%	(32 273)	65.5%		(7.6%)
Finance charges	(75)	(24)	31.4%	(19)	25.3%	(43)	56.7%	(21)	47.0%		(10.4%)
Transfers and grants	-	(4 703)	-	(191)	-	(4 894)	-	(3 207)	-		(94.0%)
<b>Net Cash from/(used) Operating Activities</b>	<b>2 200</b>	<b>15 577</b>	<b>708.0%</b>	<b>3 338</b>	<b>151.7%</b>	<b>18 915</b>	<b>859.8%</b>	<b>4 253</b>	<b>193.9%</b>		<b>(21.5%)</b>
<b>Cash Flow from Investing Activities</b>											
<b>Receipts</b>	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(2 200)</b>	<b>(31)</b>	<b>1.4%</b>	<b>(1 221)</b>	<b>55.5%</b>	<b>(1 253)</b>	<b>57.0%</b>	-	-		<b>(100.0%)</b>
Capital assets	(2 200)	(31)	1.4%	(1 221)	55.5%	(1 253)	57.0%	-	-		(100.0%)
<b>Net Cash from/(used) Investing Activities</b>	<b>(2 200)</b>	<b>(31)</b>	<b>1.4%</b>	<b>(1 221)</b>	<b>55.5%</b>	<b>(1 253)</b>	<b>57.0%</b>	-	-		<b>(100.0%)</b>
<b>Cash Flow from Financing Activities</b>											
<b>Receipts</b>	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Net Increase/(Decrease) in cash held</b>	-	<b>15 545</b>	-	<b>2 117</b>	-	<b>17 662</b>	-	<b>4 253</b>	<b>832.7%</b>		<b>(50.2%)</b>
Cash/cash equivalents at the year begin:	-	6 516	-	22 061	-	6 516	-	13 579	-		62.5%
Cash/cash equivalents at the year end:	-	22 061	-	24 178	-	24 178	-	17 833	39.2%		35.6%

**Part 4: Debtor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	49 080	100.0%	49 080	100.0%	48 822	99.5%	2 471	5.0%
<b>Total By Income Source</b>	-	-	-	-	-	-	<b>49 080</b>	<b>100.0%</b>	<b>49 080</b>	<b>100.0%</b>	<b>48 822</b>	<b>99.5%</b>	<b>2 471</b>	<b>5.0%</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	49 080	100.0%	49 080	100.0%	48 822	99.5%	2 471	5.0%
<b>Total By Customer Group</b>	-	-	-	-	-	-	<b>49 080</b>	<b>100.0%</b>	<b>49 080</b>	<b>100.0%</b>	<b>48 822</b>	<b>99.5%</b>	<b>2 471</b>	<b>5.0%</b>

**Part 5: Creditor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	819	100.0%	-	-	-	-	-	-	819	5.0%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	78	16.1%	241	49.9%	165	34.0%	-	-	484	2.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	72	5%	-	-	-	-	15 049	99.5%	15 122	92.1%
<b>Total</b>	<b>970</b>	<b>5.9%</b>	<b>241</b>	<b>1.5%</b>	<b>165</b>	<b>1.0%</b>	<b>15 049</b>	<b>91.6%</b>	<b>16 425</b>	<b>100.0%</b>

**Contact Details**

Municipal Manager	Ms Takatso Lebonye	058 718 1036
Financial Manager	Mr HL Lebusa	058 718 1036

Source Local Government Database

1. All figures in this report are unaudited.





**Part 3: Cash Receipts and Payments**

R thousands	2015/16							2014/15		O2 of 2014/15 to O2 of 2015/16	
	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>Cash Flow from Operating Activities</b>											
<b>Receipts</b>	<b>772 201</b>	<b>224 638</b>	<b>29.1%</b>	<b>185 641</b>	<b>24.0%</b>	<b>410 279</b>	<b>53.1%</b>	<b>182 615</b>	<b>62.1%</b>	<b>1.7%</b>	
Property rates, penalties and collection charges	61 895	13 068	21.1%	9 524	15.4%	22 592	36.5%	8 161	49.4%	16.7%	
Service charges	420 036	89 700	21.4%	75 601	18.0%	165 302	39.4%	73 282	46.8%	3.2%	
Other revenue	15 502	4 781	30.8%	20 956	135.2%	25 737	166.0%	35 065	985.3%	(40.2%)	
Government - operating	163 700	82 188	50.2%	53 694	32.8%	135 882	83.0%	55 079	73.3%	(2.5%)	
Government - capital	105 686	34 573	32.7%	25 544	24.2%	60 117	56.9%	10 660	18.7%	139.6%	
Interest	5 382	329	6.1%	321	6.0%	650	12.1%	368	14.7%	(12.7%)	
Dividends	-	-	-	-	-	-	-	-	-	-	
<b>Payments</b>	<b>(665 510)</b>	<b>(233 183)</b>	<b>35.0%</b>	<b>(169 960)</b>	<b>25.5%</b>	<b>(403 143)</b>	<b>60.6%</b>	<b>(136 843)</b>	<b>57.4%</b>	<b>24.2%</b>	
Suppliers and employees	(661 920)	(233 183)	35.2%	(169 960)	25.7%	(403 143)	60.9%	(136 843)	57.7%	24.2%	
Finance charges	(3 590)	-	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	
<b>Net Cash from/(used) Operating Activities</b>	<b>106 691</b>	<b>(8 545)</b>	<b>(8.0%)</b>	<b>15 681</b>	<b>14.7%</b>	<b>7 136</b>	<b>6.7%</b>	<b>45 772</b>	<b>110.0%</b>	<b>(65.7%)</b>	
<b>Cash Flow from Investing Activities</b>											
<b>Receipts</b>	-	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	
<b>Payments</b>	<b>(105 686)</b>	<b>(12 737)</b>	<b>12.1%</b>	<b>(20 840)</b>	<b>19.7%</b>	<b>(33 577)</b>	<b>31.8%</b>	<b>(2 986)</b>	<b>21.2%</b>	<b>597.9%</b>	
Capital assets	(105 686)	(12 737)	12.1%	(20 840)	19.7%	(33 577)	31.8%	(2 986)	21.2%	597.9%	
<b>Net Cash from/(used) Investing Activities</b>	<b>(105 686)</b>	<b>(12 737)</b>	<b>12.1%</b>	<b>(20 840)</b>	<b>19.7%</b>	<b>(33 577)</b>	<b>31.8%</b>	<b>(2 986)</b>	<b>21.2%</b>	<b>597.9%</b>	
<b>Cash Flow from Financing Activities</b>											
<b>Receipts</b>	-	40 000	-	24 000	-	64 000	-	2 000	-	1 100.0%	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	40 000	-	24 000	-	64 000	-	2 000	-	1 100.0%	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	
<b>Payments</b>	<b>(3 590)</b>	<b>(24 000)</b>	<b>668.5%</b>	-	-	<b>(24 000)</b>	<b>668.5%</b>	<b>(33 085)</b>	<b>1 745.8%</b>	<b>(100.0%)</b>	
Repayment of borrowing	(3 590)	(24 000)	668.5%	-	-	(24 000)	668.5%	(33 085)	1 745.8%	(100.0%)	
<b>Net Cash from/(used) Financing Activities</b>	<b>(3 590)</b>	<b>16 000</b>	<b>(445.7%)</b>	<b>24 000</b>	<b>(668.5%)</b>	<b>40 000</b>	<b>(1 114.2%)</b>	<b>(31 085)</b>	<b>899.6%</b>	<b>(177.2%)</b>	
<b>Net Increase/(Decrease) in cash held</b>	<b>(2 585)</b>	<b>(5 281)</b>	<b>204.3%</b>	<b>18 841</b>	<b>(728.8%)</b>	<b>13 559</b>	<b>(524.5%)</b>	<b>11 701</b>	<b>(120.9%)</b>	<b>61.0%</b>	
Cash/cash equivalents at the year begin:	10 243	17 708	172.9%	12 426	121.3%	17 708	172.9%	5 408	30.1%	129.8%	
Cash/cash equivalents at the year end:	7 658	12 426	162.3%	31 267	408.3%	31 267	408.3%	17 110	126.2%	82.7%	

**Part 4: Debtor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	7 716	4.4%	4 769	2.7%	4 779	2.7%	158 590	90.2%	175 853	46.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	13 404	35.5%	1 997	5.3%	1 616	4.3%	20 792	55.0%	37 809	10.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 835	9.9%	1 073	3.7%	723	2.5%	24 029	83.8%	28 659	7.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 835	4.3%	1 157	2.7%	844	2.0%	38 608	91.0%	42 444	11.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 443	4.9%	906	3.1%	692	2.3%	26 438	89.7%	29 479	7.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 294	2.7%	1 262	2.7%	1 233	2.6%	43 762	92.0%	47 551	12.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	10 243	17.708	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 205	7.5%	317	2.0%	433	2.7%	14 067	87.9%	16 022	4.2%	-	-	-	-
<b>Total By Income Source</b>	<b>29 732</b>	<b>7.9%</b>	<b>11 480</b>	<b>3.0%</b>	<b>10 319</b>	<b>2.7%</b>	<b>326 286</b>	<b>86.4%</b>	<b>377 818</b>	<b>100.0%</b>	-	-	-	-
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	4 855	36.4%	1 665	12.5%	1 460	10.9%	5 371	40.2%	13 351	3.5%	-	-	-	-
Commercial	11 776	49.9%	1 164	4.9%	544	2.3%	10 121	42.9%	23 605	6.2%	-	-	-	-
Households	9 315	4.7%	6 184	3.1%	5 705	2.9%	175 896	89.2%	197 100	52.2%	-	-	-	-
Other	3 786	2.6%	2 468	1.7%	2 610	1.8%	134 899	93.8%	143 762	38.1%	-	-	-	-
<b>Total By Customer Group</b>	<b>29 732</b>	<b>7.9%</b>	<b>11 480</b>	<b>3.0%</b>	<b>10 319</b>	<b>2.7%</b>	<b>326 286</b>	<b>86.4%</b>	<b>377 818</b>	<b>100.0%</b>	-	-	-	-

**Part 5: Creditor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	16 075	100.0%	-	-	-	-	-	-	16 075	30.5%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	565	11.5%	3 378	69.0%	621	12.7%	332	6.8%	4 896	9.3%
Auditor-General	1 331	100.0%	-	-	-	-	-	-	1 331	2.5%
Other	6 943	22.9%	249	.8%	249	.8%	22 909	75.5%	30 351	57.6%
<b>Total</b>	<b>24 915</b>	<b>47.3%</b>	<b>3 627</b>	<b>6.9%</b>	<b>870</b>	<b>1.7%</b>	<b>23 241</b>	<b>44.1%</b>	<b>52 653</b>	<b>100.0%</b>

**Contact Details**

Municipal Manager	MS Mqwathi	056 216 9100
Financial Manager	M M Mokoena	056 216 9140

Source Local Government Database

1. All figures in this report are unaudited.



Part 3: Cash Receipts and Payments

R thousands	2015/16							2014/15		O2 of 2014/15 to O2 of 2015/16
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Cash Flow from Operating Activities</b>	<b>474 717</b>	<b>184 534</b>	<b>38.9%</b>	<b>131 642</b>	<b>27.7%</b>	<b>316 176</b>	<b>66.6%</b>	<b>70 436</b>	<b>47.1%</b>	<b>86.9%</b>
<b>Receipts</b>										
Property rates, penalties and collection charges	45 307	10 167	22.4%	9 100	20.1%	19 267	42.5%	11 218	37.4%	(18.9%)
Service charges	206 811	42 202	20.4%	42 234	20.4%	84 437	40.8%	37 192	41.2%	13.6%
Other revenue	11 823	8 516	72.0%	21 024	177.8%	29 540	249.8%	12 974	-	62.1%
Government - operating	162 761	97 163	59.7%	53 349	32.8%	150 512	92.5%	300	40.7%	17 683.0%
Government - capital	43 637	25 102	57.5%	4 853	11.1%	29 955	68.6%	7 371	55.5%	(34.2%)
Interest	4 371	1 384	31.7%	1 082	24.8%	2 466	56.4%	1 382	56.2%	(21.7%)
Dividends	7	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(511 732)</b>	<b>(139 761)</b>	<b>27.3%</b>	<b>(104 047)</b>	<b>20.3%</b>	<b>(243 809)</b>	<b>47.6%</b>	<b>(76 632)</b>	<b>47.7%</b>	<b>35.8%</b>
Suppliers and employees	(469 971)	(139 610)	29.7%	(104 003)	22.1%	(243 613)	51.8%	(76 632)	52.5%	35.7%
Finance charges	(1 000)	(151)	15.1%	(45)	4.5%	(196)	19.6%	-	-	(100.0%)
Transfers and grants	(40 761)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>(37 015)</b>	<b>44 773</b>	<b>(121.0%)</b>	<b>27 595</b>	<b>(74.6%)</b>	<b>72 367</b>	<b>(195.5%)</b>	<b>(6 197)</b>	<b>36.6%</b>	<b>(545.3%)</b>
<b>Cash Flow from Investing Activities</b>										
<b>Receipts</b>	<b>25 000</b>	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	25 000	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(75 647)</b>	<b>(17 337)</b>	<b>22.9%</b>	<b>(12 586)</b>	<b>16.6%</b>	<b>(29 923)</b>	<b>39.6%</b>	<b>(6 870)</b>	<b>38.3%</b>	<b>83.2%</b>
Capital assets	(75 647)	(17 337)	22.9%	(12 586)	16.6%	(29 923)	39.6%	(6 870)	38.3%	83.2%
<b>Net Cash from/(used) Investing Activities</b>	<b>(50 647)</b>	<b>(17 337)</b>	<b>34.2%</b>	<b>(12 586)</b>	<b>24.9%</b>	<b>(29 923)</b>	<b>59.1%</b>	<b>(6 870)</b>	<b>38.3%</b>	<b>83.2%</b>
<b>Cash Flow from Financing Activities</b>										
<b>Receipts</b>	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(2 200)</b>	<b>(800)</b>	<b>36.4%</b>	<b>(800)</b>	<b>36.4%</b>	<b>(1 600)</b>	<b>72.7%</b>	<b>(800)</b>	<b>53.3%</b>	-
Repayment of borrowing	(2 200)	(800)	36.4%	(800)	36.4%	(1 600)	72.7%	(800)	53.3%	-
<b>Net Cash from/(used) Financing Activities</b>	<b>(2 200)</b>	<b>(800)</b>	<b>36.4%</b>	<b>(800)</b>	<b>36.4%</b>	<b>(1 600)</b>	<b>72.7%</b>	<b>(800)</b>	<b>53.3%</b>	-
<b>Net Increase/(Decrease) in cash held</b>	<b>(89 862)</b>	<b>26 636</b>	<b>(29.6%)</b>	<b>14 209</b>	<b>(15.8%)</b>	<b>40 845</b>	<b>(45.5%)</b>	<b>(13 867)</b>	<b>40.4%</b>	<b>(202.5%)</b>
Cash/cash equivalents at the year begin:	35 785	8 645	24.2%	35 281	98.6%	8 645	24.2%	11 045	31.2%	219.4%
Cash/cash equivalents at the year end:	(54 077)	35 281	(65.2%)	49 490	(91.5%)	49 490	(91.5%)	(2 821)	(78.2%)	(1 854.2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	12 197	8.2%	14 890	10.0%	122 095	81.8%	-	-	149 182	25.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	13 720	11.9%	11 631	10.1%	90 133	78.0%	-	-	115 485	19.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	8 182	10.3%	2 799	3.5%	68 552	86.2%	-	-	79 533	13.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 984	6.0%	2 150	2.6%	76 461	91.5%	-	-	83 595	14.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 565	5.6%	2 086	2.5%	75 575	91.9%	-	-	82 226	14.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	6 057	5.6%	2 570	2.4%	98 676	92.0%	-	-	107 303	18.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	66	(2%)	34	(1%)	(26 021)	100.3%	-	-	(35 921)	(6.2%)	-	-	-	-
<b>Total By Income Source</b>	<b>49 772</b>	<b>8.6%</b>	<b>36 159</b>	<b>6.2%</b>	<b>495 472</b>	<b>85.2%</b>	<b>-</b>	<b>-</b>	<b>581 403</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	4 876	8.9%	2 108	3.8%	47 829	87.3%	-	-	54 813	9.4%	-	-	-	-
Commercial	13 281	14.5%	10 994	12.0%	67 347	73.5%	-	-	91 622	15.8%	-	-	-	-
Households	31 306	6.6%	23 144	4.8%	423 102	86.6%	-	-	477 552	82.1%	-	-	-	-
Other	309	(7%)	(80)	(2%)	(42 806)	100.5%	-	-	(42 583)	(7.3%)	-	-	-	-
<b>Total By Customer Group</b>	<b>49 772</b>	<b>8.6%</b>	<b>36 159</b>	<b>6.2%</b>	<b>495 472</b>	<b>85.2%</b>	<b>-</b>	<b>-</b>	<b>581 403</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	13 875	2.9%	5	-	28 239	6.0%	430 693	91.1%	472 812	93.8%
Bulk Water	2 256	53.7%	1 304	31.0%	640	15.2%	-	-	4 200	8%
PAYE deductions	2 182	35.8%	2 162	35.4%	356	5.8%	1 400	22.9%	6 100	12%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	9 944	53.6%	1 227	6.6%	388	2.1%	6 989	37.7%	18 547	37%
Auditor-General	558	22.6%	-	-	402	16.3%	1 507	61.1%	2 467	5%
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>28 816</b>	<b>5.7%</b>	<b>4 698</b>	<b>.9%</b>	<b>30 024</b>	<b>6.0%</b>	<b>440 588</b>	<b>87.4%</b>	<b>504 126</b>	<b>100.0%</b>

Contact Details

Municipal Manager	Adv T Mokoena	056 816 2703
Financial Manager	M L Leeuw	056 816 2752

Source Local Government Database

1. All figures in this report are unaudited.



Part 3: Cash Receipts and Payments

R thousands	2015/16								2014/15		O2 of 2014/15 to O2 of 2015/16
	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>Cash Flow from Operating Activities</b>	<b>876 569</b>	<b>265 438</b>	<b>30.3%</b>	<b>221 625</b>	<b>25.3%</b>	<b>487 064</b>	<b>55.6%</b>	<b>165 169</b>	<b>43.2%</b>	<b>34.2%</b>	
<b>Receipts</b>											
Property rates, penalties and collection charges	91 279	27 944	30.6%	21 414	23.5%	49 358	54.1%	23 565	49.2%	(9.1%)	
Service charges	547 103	115 379	21.1%	117 788	21.5%	233 167	42.6%	98 344	36.6%	19.8%	
Other revenue	16 055	12 227	76.2%	23 017	143.4%	35 243	219.5%	6 630	128.7%	247.2%	
Government - operating	125 831	54 778	43.5%	41 687	33.1%	96 466	76.7%	35 630	71.9%	17.0%	
Government - capital	78 855	53 359	67.7%	16 724	21.2%	70 083	88.9%	-	27.8%	(100.0%)	
Interest	17 446	1 751	10.0%	995	5.7%	2 746	15.7%	1 000	10.9%	(5%)	
Dividends	-	-	-	-	-	-	-	-	-	-	
<b>Payments</b>	<b>(763 407)</b>	<b>(290 895)</b>	<b>38.1%</b>	<b>(166 582)</b>	<b>21.8%</b>	<b>(457 477)</b>	<b>59.9%</b>	<b>(143 865)</b>	<b>46.5%</b>	<b>15.8%</b>	
Suppliers and employees	(723 331)	(286 053)	39.5%	(159 424)	22.0%	(445 477)	61.6%	(137 902)	48.0%	15.6%	
Finance charges	(2 333)	(6)	-1%	(304)	13.0%	(307)	13.2%	(347)	11.4%	(12.6%)	
Transfers and grants	(37 745)	(4 839)	12.8%	(6 650)	18.2%	(11 692)	31.0%	(5 615)	23.8%	22.1%	
<b>Net Cash from/(used) Operating Activities</b>	<b>113 162</b>	<b>(25 457)</b>	<b>(22.5%)</b>	<b>55 044</b>	<b>48.6%</b>	<b>29 587</b>	<b>26.1%</b>	<b>21 304</b>	<b>24.5%</b>	<b>158.4%</b>	
<b>Cash Flow from Investing Activities</b>											
<b>Receipts</b>	<b>5 000</b>	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	5 000	-	-	-	-	-	-	-	-	-	
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	
<b>Payments</b>	<b>(171 852)</b>	<b>(14 484)</b>	<b>8.4%</b>	<b>(28 914)</b>	<b>16.8%</b>	<b>(43 398)</b>	<b>25.3%</b>	<b>(429)</b>	<b>5.1%</b>	<b>6 636.3%</b>	
Capital assets	(171 852)	(14 484)	8.4%	(28 914)	16.8%	(43 398)	25.3%	(429)	5.1%	6 636.3%	
<b>Net Cash from/(used) Investing Activities</b>	<b>(166 852)</b>	<b>(14 484)</b>	<b>8.7%</b>	<b>(28 914)</b>	<b>17.3%</b>	<b>(43 398)</b>	<b>26.0%</b>	<b>(429)</b>	<b>5.3%</b>	<b>6 636.3%</b>	
<b>Cash Flow from Financing Activities</b>											
<b>Receipts</b>	<b>33 880</b>	<b>488</b>	<b>1.4%</b>	<b>380</b>	<b>1.1%</b>	<b>868</b>	<b>2.6%</b>	<b>571</b>	<b>2.9%</b>	<b>(33.5%)</b>	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	31 880	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	2 000	488	24.4%	380	19.0%	868	43.4%	571	21.0%	(33.5%)	
<b>Payments</b>	<b>(4 200)</b>	-	-	<b>(568)</b>	<b>13.5%</b>	<b>(568)</b>	<b>13.5%</b>	-	-	<b>(100.0%)</b>	
Repayment of borrowing	(4 200)	-	-	(568)	13.5%	(568)	13.5%	-	-	(100.0%)	
<b>Net Cash from/(used) Financing Activities</b>	<b>29 681</b>	<b>488</b>	<b>1.6%</b>	<b>(188)</b>	<b>(6%)</b>	<b>300</b>	<b>1.0%</b>	<b>571</b>	<b>3.3%</b>	<b>(132.9%)</b>	
<b>Net Increase/(Decrease) in cash held</b>	<b>(24 010)</b>	<b>(39 453)</b>	<b>164.3%</b>	<b>25 942</b>	<b>(108.0%)</b>	<b>(13 511)</b>	<b>56.3%</b>	<b>21 446</b>	<b>77.5%</b>	<b>21.0%</b>	
Cash/cash equivalents at the year begin:	24 169	27 050	111.9%	(12 403)	(51.3%)	27 050	111.9%	(5 799)	30.5%	114.0%	
Cash/cash equivalents at the year end:	159	(12 403)	(7 800.0%)	13 539	8 514.7%	13 539	8 514.7%	15 650	816.4%	(13.5%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	31 562	6.8%	23 435	5.1%	14 555	3.2%	392 069	84.9%	461 622	54.6%	56	-	22 244	4.0%
Trade and Other Receivables from Exchange Transactions - Electricity	9 259	13.7%	13 655	20.2%	6 124	9.0%	38 656	57.1%	67 695	8.0%	-	-	7 354	10.0%
Receivables from Non-exchange Transactions - Property Rates	7 621	9.8%	5 446	7.0%	2 770	3.5%	62 247	79.7%	78 083	9.2%	249	3%	12 541	16.0%
Receivables from Exchange Transactions - Waste Water Management	1 616	5.7%	1 129	4.0%	717	2.5%	25 106	87.9%	28 568	3.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 198	5.8%	1 540	4.0%	1 137	3.0%	33 310	87.2%	38 185	4.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 403	1.3%	1 821	1.7%	741	7%	100 615	96.2%	104 580	12.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 570	2.4%	942	1.4%	1 028	1.5%	63 208	94.7%	66 748	7.9%	-	-	-	-
<b>Total By Income Source</b>	<b>55 229</b>	<b>6.5%</b>	<b>47 969</b>	<b>5.7%</b>	<b>27 072</b>	<b>3.2%</b>	<b>715 211</b>	<b>84.6%</b>	<b>845 481</b>	<b>100.0%</b>	<b>305</b>	<b>-</b>	<b>42 139</b>	<b>5.0%</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	1 687	7.9%	7 425	34.6%	668	3.1%	11 656	54.4%	21 436	2.5%	-	-	-	-
Commercial	22 062	21.1%	13 082	12.5%	6 011	5.7%	63 593	60.7%	104 747	12.4%	-	-	-	-
Households	31 480	4.4%	27 462	3.8%	20 393	2.8%	639 962	89.0%	719 298	85.1%	305	-	42 139	5.0%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>55 229</b>	<b>6.5%</b>	<b>47 969</b>	<b>5.7%</b>	<b>27 072</b>	<b>3.2%</b>	<b>715 211</b>	<b>84.6%</b>	<b>845 481</b>	<b>100.0%</b>	<b>305</b>	<b>-</b>	<b>42 139</b>	<b>5.0%</b>

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	16 996	100.0%	-	-	-	-	-	-	16 996	17.7%
Bulk Water	9 736	100.0%	-	-	-	-	-	-	9 736	10.1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 682	5.4%	826	1.2%	2 182	3.2%	61 245	90.2%	67 934	70.8%
Auditor-General	461	34.7%	866	65.3%	-	-	-	-	1 326	1.4%
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>30 874</b>	<b>32.2%</b>	<b>1 691</b>	<b>1.8%</b>	<b>2 182</b>	<b>2.3%</b>	<b>61 245</b>	<b>63.8%</b>	<b>95 992</b>	<b>100.0%</b>

Contact Details

Municipal Manager	Mr S M Mdala	016 976 8313
Financial Manager	Mr A Lambat	016 973 8312

Source Local Government Database

1. All figures in this report are unaudited.



Part 3: Cash Receipts and Payments

R thousands	2015/16							2014/15		Q2 of 2014/15 to Q2 of 2015/16
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Cash Flow from Operating Activities</b>	<b>212 860</b>	<b>51 332</b>	<b>24.1%</b>	<b>39 484</b>	<b>18.5%</b>	<b>90 816</b>	<b>42.7%</b>	<b>28 435</b>	<b>39.1%</b>	<b>38.9%</b>
<b>Receipts</b>										
Property rates, penalties and collection charges	25 612	5 868	22.9%	5 890	23.0%	11 758	45.9%	4 722	55.8%	24.7%
Service charges	50 737	5 154	10.2%	5 118	10.1%	10 272	20.2%	5 014	18.8%	2.1%
Other revenue	9 046	201	2.2%	2 280	25.2%	2 481	27.4%	139	14.6%	1 536.0%
Government - operating	82 392	25 149	30.5%	26 196	31.8%	51 345	62.3%	17 759	63.9%	47.5%
Government - capital	25 811	14 960	58.0%	-	-	14 960	58.0%	800	20.1%	(100.0%)
Interest	19 261	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(170 558)</b>	<b>(41 318)</b>	<b>24.2%</b>	<b>(44 543)</b>	<b>26.1%</b>	<b>(85 860)</b>	<b>50.3%</b>	<b>(28 178)</b>	<b>40.8%</b>	<b>58.1%</b>
Suppliers and employees	(157 360)	(41 155)	26.2%	(44 543)	28.3%	(85 698)	54.5%	(28 178)	45.0%	58.1%
Finance charges	(3 198)	(162)	5.1%	-	-	(162)	5.1%	-	-	-
Transfers and grants	(10 000)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>42 302</b>	<b>10 014</b>	<b>23.7%</b>	<b>(5 058)</b>	<b>(12.0%)</b>	<b>4 956</b>	<b>11.7%</b>	<b>257</b>	<b>32.9%</b>	<b>(2 071.5%)</b>
<b>Cash Flow from Investing Activities</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE	-	-	-	8 700	-	8 700	-	-	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	8 700	-	8 700	-	-	-	(100.0%)
<b>Payments</b>	<b>(42 103)</b>	<b>(10 519)</b>	<b>25.0%</b>	<b>(3 537)</b>	<b>8.4%</b>	<b>(14 056)</b>	<b>33.4%</b>	<b>(2 900)</b>	<b>34.4%</b>	<b>22.0%</b>
Capital assets	(42 103)	(10 519)	25.0%	(3 537)	8.4%	(14 056)	33.4%	(2 900)	34.4%	22.0%
<b>Net Cash from/(used) Investing Activities</b>	<b>(42 103)</b>	<b>(10 519)</b>	<b>25.0%</b>	<b>5 163</b>	<b>(12.3%)</b>	<b>(5 356)</b>	<b>12.7%</b>	<b>(2 900)</b>	<b>34.4%</b>	<b>(278.0%)</b>
<b>Cash Flow from Financing Activities</b>										
<b>Receipts</b>										
Short term loans	-	-	-	-	-	-	-	3 000	-	(100.0%)
Borrowing long term/refinancing	-	-	-	-	-	-	-	3 000	-	(100.0%)
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>								<b>3 000</b>		<b>(100.0%)</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>198</b>	<b>(505)</b>	<b>(254.8%)</b>	<b>104</b>	<b>52.6%</b>	<b>(400)</b>	<b>(202.1%)</b>	<b>357</b>	<b>199.8%</b>	<b>(70.8%)</b>
Cash/cash equivalents at the year begin:	-	605	-	100	-	605	-	126	100.0%	(20.8%)
Cash/cash equivalents at the year end:	198	100	50.5%	204	103.1%	204	103.1%	483	185.3%	(57.7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	2 715	3.0%	3 123	3.5%	2 258	2.5%	81 143	90.9%	89 240	28.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	1	-	3 035	100.0%	3 036	1.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 637	8.7%	1 363	7.2%	672	3.6%	15 127	80.5%	18 800	6.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 266	1.8%	1 200	1.7%	1 174	1.7%	65 451	94.7%	69 092	22.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	913	1.5%	879	1.5%	859	1.4%	56 855	95.5%	59 505	19.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	90.7%	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 228	3.2%	2 136	3.1%	2 096	3.0%	63 050	90.7%	69 511	22.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	132	10.4%	119	9.4%	106	8.3%	916	72.0%	1 273	4%	-	-	-	-
<b>Total By Income Source</b>	<b>8 892</b>	<b>2.9%</b>	<b>8 821</b>	<b>2.8%</b>	<b>7 166</b>	<b>2.3%</b>	<b>285 578</b>	<b>92.0%</b>	<b>310 457</b>	<b>100.0%</b>				
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	(328)	(23.9%)	133	9.7%	144	10.6%	1 418	103.7%	1 368	4%	-	-	-	-
Commercial	916	8.2%	866	7.7%	369	3.3%	9 078	80.8%	11 230	3.6%	-	-	-	-
Households	4 083	2.4%	3 842	2.3%	3 552	2.1%	154 488	93.2%	167 965	54.1%	-	-	-	-
Other	4 220	3.2%	3 979	3.1%	3 100	2.4%	118 594	91.3%	129 894	41.8%	-	-	-	-
<b>Total By Customer Group</b>	<b>8 892</b>	<b>2.9%</b>	<b>8 821</b>	<b>2.8%</b>	<b>7 166</b>	<b>2.3%</b>	<b>285 578</b>	<b>92.0%</b>	<b>310 457</b>	<b>100.0%</b>				

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	1 497	1.9%	1 588	2.0%	2 161	2.8%	72 607	93.3%	77 852	31.9%
Bulk Water	-	-	1 939	2.4%	16 740	21.1%	60 645	76.5%	79 323	32.5%
PAYE deductions	834	11.5%	1 146	15.8%	746	10.3%	4 524	62.4%	7 249	3.0%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	1 022	3.3%	1 023	3.3%	968	3.1%	28 257	90.4%	31 271	12.8%
Loan repayments	-	-	-	-	-	-	1 317	100.0%	1 317	0.5%
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	271	4.9%	1 191	21.3%	938	16.8%	3 192	57.1%	5 592	2.3%
Other	5 310	12.8%	6 651	16.0%	9 722	23.4%	19 935	47.9%	41 618	17.0%
<b>Total</b>	<b>8 935</b>	<b>3.7%</b>	<b>13 538</b>	<b>5.5%</b>	<b>31 274</b>	<b>12.8%</b>	<b>190 476</b>	<b>78.0%</b>	<b>244 223</b>	<b>100.0%</b>

Contact Details

Municipal Manager	Mr Puseletso I Radibe	058 813 9702
Financial Manager	Mr A Hlubi	058 813 9702

Source Local Government Database

1. All figures in this report are unaudited.





Part 3: Cash Receipts and Payments

R thousands	2015/16								2014/15		Q2 of 2014/15 to Q2 of 2015/16
	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>Cash Flow from Operating Activities</b>											
<b>Receipts</b>	149 741	64 269	42.9%	47 199	31.5%	111 468	74.4%	46 372	42.3%		1.8%
Property rates, penalties and collection charges	187	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-
Other revenue	-	792	-	258	-	1 050	-	368	-	(29.8%)	-
Government - operating	145 354	63 008	43.3%	46 712	32.1%	109 720	75.5%	44 015	41.3%	6.1%	-
Government - capital	-	-	-	-	-	-	-	-	-	-	-
Interest	4 200	469	11.2%	229	5.5%	699	16.6%	1 989	81.6%	(88.5%)	-
Dividends	-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	(160 831)	(36 643)	22.8%	(47 181)	29.3%	(83 824)	52.1%	(46 627)	42.1%	1.2%	-
Suppliers and employees	(157 792)	(34 637)	22.0%	(46 677)	29.6%	(81 315)	51.5%	(41 822)	46.6%	11.6%	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(3 039)	(2 006)	66.0%	(504)	16.6%	(2 510)	82.6%	(4 805)	22.7%	(89.5%)	-
<b>Net Cash from/(used) Operating Activities</b>	(11 090)	27 626	(249.1%)	18	(.2%)	27 644	(249.3%)	(255)	41.8%	(107.0%)	-
<b>Cash Flow from Investing Activities</b>											
<b>Receipts</b>	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	(700)	(484)	69.2%	(881)	125.8%	(1 365)	195.0%	(11)	1.7%	8 260.0%	-
Capital assets	(700)	(484)	69.2%	(881)	125.8%	(1 365)	195.0%	(11)	1.7%	8 260.0%	-
<b>Net Cash from/(used) Investing Activities</b>	(700)	(484)	69.2%	(881)	125.8%	(1 365)	195.0%	(11)	1.7%	8 260.0%	-
<b>Cash Flow from Financing Activities</b>											
<b>Receipts</b>	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Net Increase/(Decrease) in cash held</b>	(11 790)	27 142	(230.2%)	(863)	7.3%	26 279	(222.9%)	(265)	37.9%	225.1%	-
Cash/cash equivalents at the year begin:	63 563	109 743	172.7%	136 885	215.4%	109 743	172.7%	115 898	-	18.1%	-
Cash/cash equivalents at the year end:	51 773	136 885	264.4%	136 022	262.7%	136 022	262.7%	115 632	(183.8%)	17.6%	-

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Income Source</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Ms Lindi Maithele	016 970 8607
Financial Manager	Mr Gcobani Mashiyi	016 970 8625

Source Local Government Database

1. All figures in this report are unaudited.