

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		
Cash Flow from Operating Activities	321 175 541	94 745 540	29.5%	90 199 654	28.1%	184 945 194	57.6%	76 462 308	54.2%	18.0%	
Receipts											
Property rates, penalties and collection charges	44 296 856	12 070 749	27.2%	12 544 209	28.3%	24 614 958	55.6%	10 531 680	35.0%	19.1%	
Service charges	145 559 995	33 569 139	23.1%	35 354 731	24.3%	68 923 871	47.4%	30 942 293	56.5%	14.3%	
Other revenue	21 554 527	11 766 915	54.6%	13 569 087	63.0%	25 336 003	117.5%	9 211 296	79.8%	47.3%	
Government - operating	65 637 809	25 626 184	39.1%	16 513 709	25.2%	42 139 893	64.3%	16 270 063	64.9%	1.5%	
Government - capital	38 697 962	10 331 090	26.7%	10 992 612	28.4%	21 323 702	55.1%	8 381 017	45.5%	31.2%	
Interest	5 525 488	1 381 407	25.0%	1 222 888	22.1%	2 604 295	47.1%	1 124 647	58.7%	8.7%	
Dividends	2 905	56	1.9%	2 417	83.2%	2 473	85.1%	1 311	1 843.9%	84.4%	
Payments	(260 657 398)	(81 770 669)	31.4%	(74 130 911)	28.4%	(155 901 580)	59.8%	(63 215 026)	57.7%	17.3%	
Suppliers and employees	(247 254 842)	(78 844 662)	31.9%	(70 339 403)	28.4%	(149 174 064)	60.3%	(60 279 486)	58.5%	16.7%	
Finance charges	(8 057 974)	(1 967 520)	23.2%	(2 259 893)	28.0%	(4 127 413)	51.2%	(1 757 489)	40.3%	28.6%	
Transfers and grants	(5 344 582)	(1 058 487)	19.8%	(1 541 615)	28.8%	(2 600 102)	48.6%	(1 178 051)	46.3%	30.9%	
Net Cash from/(used) Operating Activities	60 518 143	12 974 870	21.4%	16 068 743	26.6%	29 043 614	48.0%	13 247 282	40.2%	21.3%	
Cash Flow from Investing Activities											
Receipts	738 895	5 146 221	696.5%	217 079	29.4%	5 363 301	725.9%	1 360 763	(432.8%)	(84.0%)	
Proceeds on disposal of PPE	767 533	3 621 775	471.9%	137 043	17.9%	3 758 818	499.7%	172 084	37.2%	(20.4%)	
Decrease in non-current debtors	336 788	829 059	246.2%	(210 015)	(62.4%)	619 044	183.8%	632 175	295.7%	(133.2%)	
Decrease in other non-current receivables	62 166	128 407	206.6%	120 109	193.2%	248 515	399.8%	177 244	725.7%	(32.2%)	
Decrease (increase) in non-current investments	(427 591)	566 981	(132.6%)	169 943	(39.7%)	736 924	(172.3%)	379 260	(13.2%)	(55.2%)	
Payments	(65 736 069)	(10 883 219)	16.6%	(12 961 975)	19.7%	(23 845 194)	36.3%	(11 229 553)	34.3%	15.4%	
Capital assets	(65 736 069)	(10 883 219)	16.6%	(12 961 975)	19.7%	(23 845 194)	36.3%	(11 229 553)	34.3%	15.4%	
Net Cash from/(used) Investing Activities	(64 997 173)	(5 736 998)	8.8%	(12 744 896)	19.6%	(18 481 893)	28.4%	(9 868 790)	31.2%	29.1%	
Cash Flow from Financing Activities											
Receipts	11 293 636	856 683	7.6%	5 447 363	48.2%	6 304 046	55.8%	544 768	19.3%	899.9%	
Short term loans	103 365	365 000	353.1%	5 602 044	5 419.6%	5 967 044	5 772.8%	193 626	2 034.5%	2 793.2%	
Borrowing long term/refinancing	10 925 041	465 391	4.3%	(205 008)	(1.9%)	260 383	2.4%	311 501	3.2%	(165.8%)	
Increase (decrease) in consumer deposits	265 230	26 293	9.9%	50 327	19.0%	76 620	28.9%	39 641	13.1%	27.0%	
Payments	(6 132 453)	(956 984)	15.6%	(5 310 959)	86.6%	(6 267 943)	102.2%	(2 656 328)	85.1%	99.9%	
Repayment of borrowing	(6 132 453)	(956 984)	15.6%	(5 310 959)	86.6%	(6 267 943)	102.2%	(2 656 328)	85.1%	99.9%	
Net Cash from/(used) Financing Activities	5 161 183	(100 301)	(1.9%)	136 404	2.6%	36 103	.7%	(2 111 560)	(28.0%)	(106.5%)	
Net Increase/(Decrease) in cash held	682 153	7 137 572	1 046.3%	3 460 252	507.3%	10 597 824	1 553.6%	1 266 932	61.8%	173.1%	
Cash/cash equivalents at the year begin:	36 698 139	44 506 139	121.3%	51 508 676	140.4%	44 506 139	121.3%	45 680 702	105.2%	12.8%	
Cash/cash equivalents at the year end:	37 380 504	51 643 711	138.2%	54 968 927	147.1%	55 103 963	147.4%	46 947 634	101.0%	17.1%	

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	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 963 144	8.9%	1 331 915	4.0%	1 256 382	3.8%	27 804 901	83.4%	33 356 342	28.3%	149 946	.4%	2 867 149	8.6%
Trade and Other Receivables from Exchange Transactions - Electricity	4 982 082	28.7%	1 280 329	7.4%	776 754	4.5%	10 317 919	59.4%	17 357 085	14.7%	22 509	.1%	806 612	4.6%
Receivables from Non-exchange Transactions - Property Rates	3 432 980	12.8%	976 834	3.6%	883 648	3.3%	21 513 416	80.3%	26 806 878	22.7%	194 413	.7%	1 902 380	7.1%
Receivables from Exchange Transactions - Waste Water Management	1 162 677	9.3%	421 553	3.4%	455 286	3.6%	10 475 760	83.7%	12 515 276	10.6%	66 272	.5%	689 265	5.5%
Receivables from Exchange Transactions - Waste Management	688 514	8.2%	285 011	3.4%	330 179	3.9%	7 111 058	84.5%	8 414 762	7.1%	23 303	.3%	391 360	4.7%
Receivables from Exchange Transactions - Property Rental Debtors	88 087	5.0%	32 751	1.8%	16 743	.9%	1 636 552	92.2%	1 774 133	1.5%	2 102	.1%	144 499	8.1%
Interest on Arrear Debtor Accounts	213 895	2.0%	315 850	2.9%	389 247	3.6%	9 813 524	91.4%	10 732 515	9.1%	27 739	.3%	925 128	8.6%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	298 247	4.3%	(23 109)	(.3%)	138 404	1.8%	6 572 438	94.2%	6 976 435	5.9%	85 257	.7%	575 839	8.3%
Total By Income Source	13 829 726	11.7%	4 621 134	3.9%	4 236 997	3.6%	95 245 569	80.8%	117 933 425	100.0%	573 583	.5%	8 302 232	7.0%
Debtors Age Analysis By Customer Group														
Organs of State	143 592	2.3%	105 918	1.7%	283 188	4.5%	5 823 398	91.6%	6 356 096	5.4%	(645)	-.1%	411 010	6.5%
Commercial	6 303 319	24.6%	1 528 383	6.0%	1 128 088	4.4%	16 688 701	65.1%	25 648 491	21.7%	(5 980)	-.1%	1 876 480	7.3%
Households	6 636 946	8.5%	2 709 492	3.5%	2 550 248	3.3%	65 963 418	84.7%	77 860 103	66.0%	520 625	.7%	5 589 596	7.2%
Other	745 869	9.2%	277 341	3.4%	276 474	3.4%	6 770 053	83.9%	8 068 736	6.8%	59 583	.7%	427 147	5.3%
Total By Customer Group	13 829 726	11.7%	4 621 134	3.9%	4 236 997	3.6%	95 245 569	80.8%	117 933 426	100.0%	573 583	.5%	8 302 232	7.0%

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	%
Creditor Age Analysis										
Bulk Electricity	4 511 080	47.2%	363 383	3.8%	304 799	3.2%	4 388 207	45.9%	9 567 468	34.9%
Bulk Water	1 335 487	28.4%	138 965	3.0%	85 670	1.8%	3 136 069	66.8%	4 696 190	17.1%
PAYE deductions	295 657	90.3%	4 917	1.5%	2 601	.8%	24 403	7.4%	327 578	1.2%
VAT (output less input)	5 542	(62.5%)	(2 911)	(32.9%)	(2 561)	(28.9%)	(8 931)	(100.0%)	(8 861)	-.3%
Pensions / Retirement	289 153	80.0%	6 658	1.8%	1 654	.5%	63 776	17.7%	361 241	1.3%
Loan repayments	448 730	30.5%	43 713	3.0%	205 138	14.0%	771 941	52.5%	1 469 522	5.4%
Trade Creditors	3 804 305	64.5%	435 377	7.4%	392 682	6.7%	1 268 462	21.5%	5 900 826	21.5%
Auditor-General	97 821	28.1%	44 148	12.7%	47 419	13.6%	158 136	45.5%	347 523	1.3%
Other	3 665 669	77.5%	217 537	4.6%	222 564	4.7%	625 424	13.2%	4 731 195	17.3%
Total	14 453 443	52.8%	1 251 787	4.6%	1 259 967	4.6%	10 427 486	38.1%	27 392 683	100.0%

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	
Cash Flow from Operating Activities	30 824 755	10 067 968	32.7%	8 848 194	28.7%	18 916 161	61.4%	8 524 849	60.3%	3.8%
Receipts										
Property rates, penalties and collection charges	3 093 513	883 449	28.6%	732 159	23.7%	1 615 608	52.2%	725 285	42.8%	.9%
Service charges	9 264 957	2 253 165	24.3%	2 194 772	23.7%	4 447 937	48.0%	2 045 266	48.5%	7.3%
Other revenue	2 809 074	1 458 767	51.9%	1 707 808	60.8%	3 166 575	112.7%	1 462 895	81.0%	16.7%
Government - operating	9 384 538	3 764 198	40.1%	2 603 437	27.7%	6 367 634	67.9%	2 548 217	75.3%	2.2%
Government - capital	5 712 073	1 575 667	27.6%	1 470 276	25.7%	3 045 943	53.3%	1 617 222	56.4%	(9.1%)
Interest	558 099	132 723	23.8%	139 542	25.0%	272 265	48.8%	125 964	59.5%	10.8%
Dividends	2 500	-	-	200	8.0%	200	8.0%	-	-	(100.0%)
Payments	(22 541 382)	(7 358 851)	32.6%	(6 225 071)	27.6%	(13 583 922)	60.3%	(6 181 243)	65.4%	.7%
Suppliers and employees	(21 578 604)	(7 187 346)	33.3%	(6 024 998)	27.9%	(13 212 344)	61.2%	(5 962 946)	65.6%	1.0%
Finance charges	(321 378)	(79 406)	24.8%	(65 090)	17.5%	(135 703)	42.2%	(57 354)	46.8%	(2.2%)
Transfers and grants	(641 399)	(91 899)	14.3%	(143 976)	22.4%	(235 875)	36.8%	(160 943)	67.3%	(10.5%)
Net Cash from/(used) Operating Activities	8 283 373	2 709 117	32.7%	2 623 123	31.7%	5 332 239	64.4%	2 343 606	49.0%	11.9%
Cash Flow from Investing Activities										
Receipts	186 594	127 476	68.3%	33 617	18.0%	161 094	86.3%	2 279	(123.0%)	1 375.1%
Proceeds on disposal of PPE	164 077	(147 897)	(90.1%)	3 216	2.0%	(144 681)	(88.2%)	15	2.1%	20 815.9%
Decrease in non-current debtors	12 163	209 175	1 719.8%	947	7.8%	210 121	1 727.6%	81	(7.2%)	1 068.0%
Decrease in other non-current receivables	6 944	128 554	1 851.2%	28 423	409.3%	156 977	2 260.5%	(1 667)	(337.1%)	(1 804.7%)
Decrease (increase) in non-current investments	3 410	(62 356)	(1 828.4%)	1 032	30.3%	(61 323)	(1 798.1%)	3 850	(16 196.7%)	(73.2%)
Payments	(7 968 443)	(1 316 870)	16.5%	(1 637 641)	20.6%	(2 954 511)	37.1%	(1 497 610)	39.5%	9.4%
Capital assets	(7 968 443)	(1 316 870)	16.5%	(1 637 641)	20.6%	(2 954 511)	37.1%	(1 497 610)	39.5%	9.4%
Net Cash from/(used) Investing Activities	(7 781 849)	(1 189 394)	15.3%	(1 604 024)	20.6%	(2 793 418)	35.9%	(1 495 331)	43.4%	7.3%
Cash Flow from Financing Activities										
Receipts	59 166	13 214	22.3%	(120)	(.2%)	13 094	22.1%	81	(1.1%)	(248.6%)
Short term loans	12 000	-	-	(69)	(.6%)	(69)	(.6%)	-	.4%	(100.0%)
Borrowing long term/refinancing	44 860	8 807	19.6%	(50)	(.1%)	8 757	19.5%	(5)	(1.7%)	894.6%
Increase (decrease) in consumer deposits	2 306	4 406	191.1%	(1)	-	4 406	191.0%	86	(1.1%)	(100.8%)
Payments	(261 702)	(79 540)	30.4%	(46 472)	17.8%	(126 011)	48.2%	(39 988)	74.9%	16.2%
Repayment of borrowing	(261 702)	(79 540)	30.4%	(46 472)	17.8%	(126 011)	48.2%	(39 988)	74.9%	16.2%
Net Cash from/(used) Financing Activities	(202 536)	(66 326)	32.7%	(46 591)	23.0%	(112 917)	55.8%	(39 908)	(145.0%)	16.7%
Net Increase/(Decrease) in cash held	298 988	1 453 397	486.1%	972 507	325.3%	2 425 904	811.4%	808 367	55.7%	20.3%
Cash/cash equivalents at the year begin:	5 473 413	5 285 989	96.6%	6 739 386	123.1%	5 285 989	96.6%	6 646 260	136.7%	1.4%
Cash/cash equivalents at the year end:	5 772 401	6 739 386	116.8%	7 711 893	133.6%	7 711 893	133.6%	7 454 626	111.5%	3.5%

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	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	158 307	8.4%	89 395	4.8%	78 168	4.2%	1 552 279	82.6%	1 878 149	22.7%	39 324	2.1%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	366 363	38.2%	114 780	12.0%	57 482	6.0%	421 121	43.9%	11.6%	8 427	.9%	-	-	
Receivables from Non-exchange Transactions - Property Rates	883 438	38.1%	89 552	3.9%	75 786	3.3%	1 267 236	54.7%	2 316 011	28.0%	18 627	.8%	-	-
Receivables from Exchange Transactions - Waste Water Management	86 041	11.2%	37 543	4.9%	33 559	4.4%	608 597	79.5%	765 739	9.3%	18 815	2.5%	-	-
Receivables from Exchange Transactions - Waste Management	45 356	5.6%	27 049	3.4%	28 510	3.5%	703 785	87.5%	804 700	9.7%	10 407	1.3%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	2 143	2.4%	1 957	2.2%	1 715	2.0%	82 134	93.4%	87 949	1.1%	341	.4%	-	-
Interest on Arrear Debtor Accounts	31 557	4.4%	14 636	2.0%	13 545	1.9%	658 085	91.7%	717 822	8.7%	17 002	2.4%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	2 042	-	-	-
Other	21 191	2.9%	16 458	2.2%	11 922	1.6%	690 180	93.3%	739 161	8.9%	8 170	1.1%	-	-
Total By Income Source	1 594 396	19.3%	391 370	4.7%	300 695	3.6%	5 983 416	72.4%	8 269 878	100.0%	123 155	1.5%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	69 875	15.8%	36 130	8.2%	26 223	5.9%	309 083	70.0%	441 311	5.3%	-	-	-	-
Commercial	699 811	35.3%	141 484	7.1%	80 015	4.0%	1 062 698	53.6%	1 984 009	24.0%	-	-	-	-
Households	788 285	15.7%	194 071	3.9%	178 804	3.6%	3 851 645	76.8%	5 012 806	60.6%	123 155	2.5%	-	-
Other	36 425	4.4%	19 684	2.4%	15 653	1.9%	759 990	91.4%	831 152	10.1%	-	-	-	-
Total By Customer Group	1 594 396	19.3%	391 370	4.7%	300 695	3.6%	5 983 416	72.4%	8 269 878	100.0%	123 155	1.5%	-	-

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	%
Creditor Age Analysis										
Bulk Electricity	121 717	43.1%	4 384	1.6%	4 295	1.5%	152 126	53.8%	282 523	19.1%
Bulk Water	19 004	19.2%	197	.2%	-	-	79 747	80.6%	98 949	6.7%
PAYE deductions	42 205	94.5%	299	.7%	306	.7%	1 851	4.1%	44 662	3.0%
VAT (output less input)	(915)	5.9%	(3 009)	19.6%	(2 632)	17.1%	(8 832)	57.4%	(15 389)	(1.0%)
Pensions / Retirement	19 610	55.6%	481	1.4%	463	1.3%	14 689	41.7%	35 244	2.4%
Loan repayments	26 912	100.0%	-	-	-	-	-	-	26 912	1.8%
Trade Creditors	465 553	70.4%	59 956	9.1%	24 697	3.7%	1 111 347	16.8%	661 553	44.6%
Auditor-General	6 940	12.9%	4 893	9.1%	3 848	7.1%	38 246	70.9%	53 927	3.6%
Other	233 343	79.3%	15 414	5.2%	1 873	.6%	43 530	14.8%	294 160	19.8%
Total	934 370	63.0%	82 615	5.6%	32 851	2.2%	432 705	29.2%	1 482 540	100.0%

Contact Details

Municipal Manager	
Financial Manager	

Source Local Government Database

1. All figures in this report are unaudited.

**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	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	16 641 150	4 458 161	26.8%	3 334 393	20.0%	7 792 554	46.8%	3 472 511	49.9%	(4.0%)
Property rates	1 912 730	546 566	28.6%	297 367	15.5%	643 933	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%
Operating Expenditure	16 548 249	3 171 863	19.2%	3 365 576	20.3%	6 537 439	39.5%	2 965 556	38.5%	13.5%
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	650 397	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	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	92 901	1 286 297		(31 183)		1 255 114		506 956		
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%)
Surplus/(Deficit) after capital transfers and contributions	2 022 719	1 527 313		151 664		1 678 977		680 639		
Taxation	-	-	-	0	-	0	-	-	-	(100.0%)
Surplus/(Deficit) after taxation	2 022 719	1 527 313		151 664		1 678 977		680 639		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	2 022 719	1 527 313		151 664		1 678 977		680 639		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	2 022 719	1 527 313		151 664		1 678 977		680 639		

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	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	3 475 607	424 384	12.2%	746 425	21.5%	1 170 809	33.7%	533 004	27.3%	40.0%
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	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	2 081 937	260 757	12.5%	381 167	18.3%	641 924	30.8%	337 242	29.2%	13.0%
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%
Capital Expenditure Standard Classification	3 475 607	424 384	12.2%	746 425	21.5%	1 170 809	33.7%	537 937	27.6%	38.8%
Governance and Administration	219 085	16 846	7.7%	42 395	19.4%	59 241	27.0%	22 597	16.1%	87.6%
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%
Community and Public Safety	404 354	27 493	6.8%	67 521	16.7%	95 013	23.5%	47 418	25.3%	42.4%
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	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	889 472	107 821	12.1%	168 621	19.0%	276 442	31.1%	105 468	21.2%	59.9%
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%)
Trading Services	1 946 727	271 244	13.9%	467 374	24.0%	738 618	37.9%	361 574	33.1%	29.3%
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%
Other	15 969	980	6.1%	514	3.2%	1 494	9.4%	880	8.4%	(41.6%)

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	
Cash Flow from Operating Activities	17 194 546	4 616 688	26.8%	4 067 243	23.7%	8 683 931	50.5%	3 748 661	49.6%	8.5%
Receipts										
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%
Payments	(13 725 948)	(3 679 006)	26.8%	(3 278 279)	23.9%	(6 957 285)	50.7%	(2 886 542)	50.7%	13.6%
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%
Net Cash from/(used) Operating Activities	3 468 598	937 681	27.0%	788 965	22.7%	1 726 646	49.8%	862 119	45.6%	(8.5%)
Cash Flow from Investing Activities										
Receipts	24 924	(8 872)	(35.6%)	49 969	200.5%	41 097	164.9%	72 631	303.7%	(31.2%)
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%)
Payments	(3 240 273)	(663 035)	20.5%	(698 019)	21.5%	(1 361 054)	42.0%	(528 366)	34.5%	32.1%
Capital assets	(3 240 273)	(663 035)	20.5%	(698 019)	21.5%	(1 361 054)	42.0%	(528 366)	34.5%	32.1%
Net Cash from/(used) Investing Activities	(3 215 350)	(671 907)	20.9%	(648 050)	20.2%	(1 319 957)	41.1%	(455 736)	31.1%	42.2%
Cash Flow from Financing Activities										
Receipts	242 167	41 230	17.0%	24 949	10.3%	66 179	27.3%	9 238	10.1%	170.1%
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%)
Payments	(173 098)	(29 262)	16.9%	(20 844)	12.0%	(50 106)	28.9%	(40 539)	84.9%	(48.6%)
Repayment of borrowing	(173 098)	(29 262)	16.9%	(20 844)	12.0%	(50 106)	28.9%	(40 539)	84.9%	(48.6%)
Net Cash from/(used) Financing Activities	69 069	11 967	17.3%	4 105	5.9%	16 073	23.3%	(31 301)	(13.2%)	(113.1%)
Net Increase/(Decrease) in cash held	322 318	277 742	86.2%	145 020	45.0%	422 762	131.2%	375 083	64.8%	(61.3%)
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	%
Debtors Age Analysis By Income Source														
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%	1 713 075	15.1%	196 646	11.5%	408 912	23.9%
Receivables from Exchange Transactions - Waste Water Management	65 325	4.8%	46 254	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%
Total By Income Source	851 301	7.5%	508 487	4.5%	875 091	7.7%	9 119 673	80.3%	11 354 552	100.0%	245 523	2.2%	2 488 099	21.9%
Debtors Age Analysis By Customer Group														
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%	6 796 277	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%
Total By Customer Group	851 301	7.5%	508 487	4.5%	875 091	7.7%	9 119 673	80.3%	11 354 552	100.0%	245 523	2.2%	2 488 099	21.9%

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	%
Creditor Age Analysis										
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%
Total	468 870	8.8%	248 115	4.6%	328 925	6.1%	4 310 813	80.5%	5 356 723	100.0%

Contact Details

Municipal Manager	
Financial Manager	

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		
Cash Flow from Operating Activities											
Receipts	113 602 955	31 126 795	27.4%	30 517 664	26.9%	61 644 459	54.3%	25 395 221	48.5%	20.2%	
Property rates, penalties and collection charges	17 768 892	4 879 773	27.5%	4 919 309	27.7%	9 799 082	55.1%	4 012 962	24.7%	22.6%	
Service charges	63 760 041	14 891 943	23.4%	15 471 269	24.3%	30 363 212	47.6%	13 888 370	64.9%	11.4%	
Other revenue	2 520 002	3 574 055	57.2%	3 274 955	52.4%	6 849 009	109.6%	1 525 934	44.9%	114.6%	
Government - operating	16 337 815	5 934 083	36.3%	3 826 435	23.4%	9 760 518	59.7%	4 349 119	65.7%	(12.0%)	
Government - capital	7 992 128	1 419 600	17.8%	2 589 812	32.4%	4 009 412	50.2%	1 323 728	26.1%	95.6%	
Interest	1 494 073	427 342	28.6%	435 880	29.2%	863 222	57.8%	295 109	64.6%	47.7%	
Dividends	5	-	-	3	57.2%	3	57.2%	-	-	(100.0%)	
Payments	(96 820 333)	(31 023 846)	32.0%	(26 670 613)	27.5%	(57 694 459)	59.6%	(21 133 228)	53.8%	26.2%	
Suppliers and employees	(91 493 670)	(29 265 914)	32.0%	(24 572 340)	26.9%	(53 838 263)	58.8%	(19 720 523)	54.2%	24.6%	
Finance charges	(3 791 513)	(1 317 854)	34.8%	(1 172 907)	30.9%	(2 490 841)	65.7%	(808 413)	39.5%	45.1%	
Transfers and grants	(1 535 150)	(440 078)	28.7%	(925 270)	60.3%	(1 365 356)	89.8%	(604 292)	64.6%	53.1%	
Net Cash from/(used) Operating Activities	16 782 623	102 949	.6%	3 847 050	22.9%	3 949 999	23.5%	4 261 993	21.7%	(9.7%)	
Cash Flow from Investing Activities											
Receipts	(318 835)	4 523 275	(1 418.7%)	(8 184)	2.6%	4 515 091	(1 416.1%)	694 462	(105.6%)	(101.2%)	
Proceeds on disposal of PPE	94 275	3 714 985	3 940.6%	94 420	100.2%	3 809 405	4 040.7%	36 497	252.6%	158.7%	
Decrease in non-current debtors	(106 665)	623 118	(584.2%)	(244 864)	229.6%	378 253	(354.6%)	596 870	(15 906.6%)	(141.0%)	
Decrease in other non-current receivables	33 816	73 073	216.1%	60 943	180.2%	134 017	396.3%	(35 737)	310.2%	(270.5%)	
Decrease (increase) in non-current investments	(340 261)	112 099	(32.9%)	81 317	(23.9%)	193 416	(56.8%)	96 832	(10.3%)	(16.0%)	
Payments	(18 901 213)	(4 143 706)	21.9%	(3 897 445)	20.6%	(8 041 150)	42.5%	(2 967 202)	30.4%	31.4%	
Capital assets	(18 901 213)	(4 143 706)	21.9%	(3 897 445)	20.6%	(8 041 150)	42.5%	(2 967 202)	30.4%	31.4%	
Net Cash from/(used) Investing Activities	(19 220 048)	379 569	(2.0%)	(3 905 629)	20.3%	(3 526 059)	18.3%	(2 272 741)	23.4%	71.8%	
Cash Flow from Financing Activities											
Receipts	6 265 477	701 975	11.2%	5 297 030	84.5%	5 999 005	95.7%	324 029	30.3%	1 534.7%	
Short term loans	90 000	365 000	405.6%	5 600 400	6 222.7%	5 965 400	6 628.2%	183 078	-	2 959.0%	
Borrowing long term/refinancing	6 146 665	329 568	5.4%	(329 355)	(5.4%)	212	-	151 000	2.4%	(318.1%)	
Increase (decrease) in consumer deposits	28 812	7 407	25.7%	25 985	90.2%	33 392	115.9%	(10 049)	(31.1%)	(358.6%)	
Payments	(2 566 270)	(326 585)	12.7%	(4 729 015)	184.3%	(5 055 600)	197.0%	(1 917 394)	134.4%	146.6%	
Repayment of borrowing	(2 566 270)	(326 585)	12.7%	(4 729 015)	184.3%	(5 055 600)	197.0%	(1 917 394)	134.4%	146.6%	
Net Cash from/(used) Financing Activities	3 699 207	375 390	10.1%	568 015	15.4%	943 405	25.5%	(1 593 365)	(15.9%)	(135.6%)	
Net Increase/(Decrease) in cash held	1 261 782	857 908	68.0%	509 437	40.4%	1 367 345	108.4%	395 888	(306.5%)	28.7%	
Cash/cash equivalents at the year begin:	10 151 621	12 576 021	123.9%	13 433 930	132.3%	12 576 021	123.9%	10 017 681	102.3%	34.1%	
Cash/cash equivalents at the year end:	11 413 403	13 433 930	117.7%	13 943 366	122.2%	13 943 366	122.2%	10 413 569	82.7%	33.9%	

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	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 380 614	9.5%	461 636	3.2%	463 018	3.2%	12 175 578	84.1%	14 480 846	28.3%	88 687	.6%	246 933	1.7%
Trade and Other Receivables from Exchange Transactions - Electricity	1 919 246	21.0%	547 711	5.8%	302 076	3.2%	6 596 256	70.0%	9 427 290	18.4%	8 324	.1%	33 530	.4%
Receivables from Non-exchange Transactions - Property Rates	1 462 786	13.1%	286 784	2.6%	242 930	2.2%	9 206 287	82.2%	11 198 786	21.9%	2 921	.0%	170 849	1.5%
Receivables from Exchange Transactions - Waste Water Management	595 014	9.5%	176 626	2.8%	174 358	2.8%	5 340 216	85.0%	6 286 214	12.3%	18 684	.3%	49 136	.8%
Receivables from Exchange Transactions - Waste Management	344 134	10.3%	122 964	3.7%	108 431	3.3%	2 753 326	82.7%	3 328 855	6.5%	3 819	.1%	69 830	2.1%
Receivables from Exchange Transactions - Property Rental Debtors	18 107	2.8%	10 188	1.6%	9 913	1.5%	6 14 577	94.1%	652 785	1.3%	2	-	436	.1%
Interest on Arrear Debtor Accounts	140 225	4.8%	94 890	3.2%	95 598	3.3%	2 590 770	88.7%	2 921 483	5.7%	10 078	.7%	158	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	352 448	12.3%	100 176	3.5%	50 367	1.8%	2 358 780	82.4%	2 861 771	5.6%	19 849	.7%	222 512	7.8%
Total By Income Source	6 272 574	12.3%	1 800 975	3.5%	1 446 692	2.8%	41 637 790	81.4%	51 158 032	100.0%	152 365	.3%	793 384	1.6%
Debtors Age Analysis By Customer Group														
Organs of State	144 930	12.8%	36 604	3.2%	58 141	5.1%	890 747	78.8%	1 130 423	2.2%	-	-	14 588	1.3%
Commercial	2 957 944	23.5%	570 454	4.5%	528 868	4.2%	8 507 427	67.7%	12 564 694	24.6%	378	-	319 827	2.5%
Households	2 624 662	7.7%	1 091 866	3.2%	779 735	2.3%	29 581 647	86.8%	34 077 910	66.6%	147 095	.4%	405 876	1.2%
Other	545 038	16.1%	102 051	3.0%	79 948	2.4%	2 657 969	78.5%	3 385 006	6.6%	4 991	.1%	53 094	1.6%
Total By Customer Group	6 272 574	12.3%	1 800 975	3.5%	1 446 692	2.8%	41 637 790	81.4%	51 158 032	100.0%	152 365	.3%	793 384	1.6%

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	%
Creditor Age Analysis										
Bulk Electricity	2 626 604	96.9%	10 000	.4%	-	-	73 350	2.7%	2 709 954	28.1%
Bulk Water	885 233	100.0%	-	-	-	-	-	-	885 233	9.2%
PAYE deductions	90 964	100.0%	-	-	-	-	-	-	90 964	.9%
VAT (output less input)	(88 444)	100.0%	-	-	-	-	-	-	(88 444)	(.9%)
Pensions / Retirement	107 568	100.0%	-	-	-	-	-	-	107 568	1.1%
Loan repayments	387 845	100.0%	-	-	-	-	-	-	387 845	4.0%
Trade Creditors	2 144 171	84.7%	111 855	4.4%	198 058	7.8%	77 643	3.1%	2 531 726	26.2%
Auditor-General	17 015	100.0%	-	-	-	-	-	-	17 015	.2%
Other	2 958 230	98.0%	4 805	.2%	1 946	.1%	53 777	1.8%	3 018 758	31.2%
Total	9 129 186	94.5%	126 660	1.3%	200 004	2.1%	204 770	2.1%	9 660 619	100.0%

Contact Details

Municipal Manager	
Financial Manager	

Source Local Government Database

1. All figures in this report are unaudited.

**AGGREGATED INFORMATION FOR KWAZULU-NATAL
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2015**

Part1: Operating Revenue and Expenditure

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	
Operating Revenue and Expenditure										
Operating Revenue	51 999 081	14 766 972	28.4%	13 319 795	25.6%	28 086 767	54.0%	12 236 992	54.0%	8.8%
Property rates	8 933 957	2 509 301	28.1%	2 420 214	27.1%	4 929 515	55.2%	2 238 410	56.4%	8.1%
Property rates - penalties and collection charges	243 160	62 561	25.7%	48 796	20.1%	111 357	45.8%	61 675	51.0%	(20.9%)
Service charges - electricity revenue	17 045 459	4 699 839	26.3%	4 027 840	22.6%	8 727 678	48.9%	3 820 809	49.6%	5.4%
Service charges - water revenue	5 155 374	1 198 628	23.3%	1 224 980	23.8%	2 423 608	47.0%	1 112 002	49.7%	10.2%
Service charges - sanitation revenue	1 436 017	342 485	23.9%	342 076	23.8%	684 761	47.7%	327 955	48.5%	4.3%
Service charges - refuse revenue	1 084 120	271 914	25.1%	270 023	24.9%	541 937	50.0%	240 327	49.6%	12.4%
Service charges - other	157 855	47 508	30.1%	42 935	27.2%	90 443	57.3%	51 471	62.8%	(16.6%)
Rental of facilities and equipment	584 013	110 486	18.9%	133 361	22.8%	243 847	41.8%	144 505	49.4%	(7.7%)
Interest earned - external investments	1 027 092	175 842	17.1%	198 690	19.3%	374 532	36.5%	183 973	46.3%	8.0%
Interest earned - outstanding debtors	370 320	100 278	27.1%	115 076	31.1%	215 354	58.2%	91 264	59.4%	26.1%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	270 816	32 062	11.8%	30 137	11.1%	62 200	23.0%	37 807	38.4%	(20.3%)
Licences and permits	115 652	27 232	23.5%	34 749	30.0%	61 982	53.6%	23 348	46.3%	48.8%
Agency services	40 997	9 971	24.3%	9 637	23.5%	19 609	47.8%	7 585	41.7%	27.0%
Transfers recognised - operational	11 237 479	4 212 920	37.5%	3 350 170	29.8%	7 563 090	67.3%	2 971 119	63.4%	12.8%
Other own revenue	3 429 824	961 882	28.0%	1 053 280	30.7%	2 015 162	58.8%	908 340	54.1%	16.0%
Gains on disposal of PPE	66 947	3 864	5.8%	17 830	26.6%	21 694	32.4%	16 399	25.8%	8.7%
Operating Expenditure	52 546 675	11 511 672	21.9%	12 494 069	23.8%	24 005 741	45.7%	11 550 564	47.1%	8.2%
Employee related costs	14 549 558	3 205 959	22.0%	3 817 943	26.2%	7 023 902	48.3%	3 519 013	49.2%	8.5%
Remuneration of councillors	146 097	146 611	22.1%	151 852	22.9%	298 463	44.9%	142 717	46.0%	6.4%
Debt impairment	1 324 419	57 600	4.3%	136 829	10.3%	194 428	14.7%	82 065	10.7%	66.7%
Depreciation and asset impairment	4 350 780	945 822	21.7%	973 275	22.4%	1 919 097	44.1%	954 271	46.0%	2.0%
Finance charges	1 731 444	154 272	8.9%	497 253	28.7%	651 525	37.6%	453 447	43.5%	9.7%
Bulk purchases	15 264 641	4 181 156	27.4%	3 324 512	21.8%	7 505 668	49.2%	2 972 369	51.2%	11.8%
Other Materials	451 212	90 511	20.1%	130 888	29.0%	221 399	49.1%	45 441	33.4%	188.0%
Contracted services	5 366 635	1 039 077	19.4%	1 315 920	24.5%	2 354 997	43.9%	1 379 236	48.1%	(4.6%)
Transfers and grants	709 709	139 472	19.7%	193 699	27.3%	333 171	46.9%	173 879	38.7%	11.4%
Other expenditure	8 133 468	1 547 998	19.0%	1 947 398	23.9%	3 495 395	43.0%	1 826 739	44.7%	6.6%
Loss on disposal of PPE	710	3 194	449.7%	4 502	634.0%	7 696	1 083.7%	1 387	244.3%	224.6%
Surplus/(Deficit)	(547 594)	3 255 300		825 726		4 081 026		686 428		
Transfers recognised - capital	9 224 418	1 342 967	14.6%	2 234 352	24.2%	3 577 319	38.8%	2 231 848	49.7%	1.1%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	(64 799)	5 500	(8.5%)	376	(6%)	5 876	(9.1%)	-	383.7%	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	8 612 025	4 603 767		3 060 454		7 664 221		2 918 277		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	8 612 025	4 603 767		3 060 454		7 664 221		2 918 277		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	8 612 025	4 603 767		3 060 454		7 664 221		2 918 277		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	8 612 025	4 603 767		3 060 454		7 664 221		2 918 277		

Part 2: Capital Revenue and Expenditure

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	
Capital Revenue and Expenditure										
Source of Finance	13 943 250	2 044 503	14.7%	2 910 772	20.9%	4 955 274	35.5%	3 043 936	42.9%	(4.4%)
National Government	8 302 962	1 314 357	15.8%	2 051 583	24.7%	3 365 940	40.5%	1 778 548	43.1%	15.4%
Provincial Government	949 032	123 490	13.0%	183 068	19.3%	306 558	32.3%	555 221	110.2%	(67.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	79 864	-	-	1 507	1.9%	1 507	1.9%	7 144	49.2%	(78.9%)
Transfers recognised - capital	9 331 858	1 437 846	15.4%	2 236 158	24.0%	3 674 004	39.4%	2 340 913	50.9%	(4.5%)
Borrowing	1 474 882	43 879	3.0%	77 473	5.3%	121 352	8.2%	127 492	12.0%	(39.2%)
Internally generated funds	3 010 223	553 305	18.4%	570 970	19.0%	1 124 275	37.3%	557 767	39.8%	2.4%
Public contributions and donations	126 287	9 472	7.5%	26 171	20.7%	35 643	28.2%	17 764	39.0%	47.3%
Capital Expenditure Standard Classification	13 943 250	2 044 503	14.7%	2 910 771	20.9%	4 955 274	35.5%	3 043 936	42.9%	(4.4%)
Governance and Administration	844 580	153 737	18.2%	176 304	20.9%	330 041	39.1%	210 354	30.3%	(16.2%)
Executive & Council	346 931	77 836	22.4%	85 286	24.6%	163 123	47.0%	110 493	40.5%	(22.8%)
Budget & Treasury Office	186 124	26 485	14.2%	36 394	19.6%	62 879	33.8%	47 225	29.0%	(22.9%)
Corporate Services	311 525	49 416	15.9%	54 624	17.5%	104 040	33.4%	52 636	20.7%	3.8%
Community and Public Safety	2 250 441	233 169	10.4%	392 745	17.5%	625 914	27.8%	682 122	78.4%	(42.4%)
Community & Social Services	78 532	78 533	13.5%	117 219	20.1%	195 752	33.6%	82 859	28.6%	41.5%
Sport And Recreation	203 637	16 594	8.1%	40 610	19.9%	57 204	28.1%	17 481	18.3%	132.3%
Public Safety	172 437	6 662	3.9%	37 600	21.8%	44 261	25.7%	28 779	31.3%	30.6%
Housing	1 262 963	128 821	10.2%	192 016	15.2%	320 837	25.4%	546 033	139.0%	(64.8%)
Health	28 178	2 560	9.1%	5 300	18.8%	7 860	27.9%	6 970	28.5%	(24.0%)
Economic and Environmental Services	4 251 754	687 450	16.2%	979 351	23.0%	1 666 801	39.2%	800 388	34.8%	22.4%
Planning and Development	859 005	102 599	11.9%	153 272	17.8%	255 871	29.8%	163 192	49.7%	(6.1%)
Road Transport	3 392 749	584 851	17.2%	825 172	24.3%	1 410 022	41.6%	637 196	32.4%	29.5%
Environmental Protection	-	0	-	908	-	908	-	-	-	(100.0%)
Trading Services	6 380 919	964 332	15.1%	1 357 045	21.3%	2 321 377	36.4%	1 334 228	41.3%	1.7%
Electricity	1 180 289	174 466	14.8%	261 052	22.1%	435 517	36.9%	183 829	27.6%	42.0%
Water	3 853 798	670 024	17.4%	882 858	22.9%	1 552 882	40.3%	775 031	46.1%	13.9%
Waste Water Management	1 237 650	108 714	8.8%	186 995	15.1%	295 709	23.9%	354 354	45.5%	(47.2%)
Waste Management	109 182	11 129	10.2%	26 140	23.9%	37 268	34.1%	21 015	27.0%	24.4%
Other	215 557	5 814	2.7%	5 327	2.5%	11 141	5.2%	16 844	16.6%	(68.4%)

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	
Cash Flow from Operating Activities	57 680 201	17 690 279	30.7%	16 795 986	29.1%	34 486 265	59.8%	13 923 125	56.6%	20.6%
Receipts										
Property rates, penalties and collection charges	8 224 042	2 174 674	26.4%	2 507 892	30.5%	4 682 566	56.9%	2 166 578	51.9%	15.8%
Service charges	24 009 904	5 281 666	22.0%	6 738 290	28.1%	12 019 956	50.1%	4 883 934	48.5%	38.0%
Other revenue	3 819 008	2 556 507	66.9%	2 328 228	61.0%	4 884 735	127.9%	2 363 929	129.3%	(1.5%)
Government - operating	11 069 875	4 644 579	42.0%	2 768 751	25.0%	7 413 330	67.0%	2 519 050	63.2%	9.9%
Government - capital	9 280 020	2 689 010	29.0%	2 317 438	25.0%	5 006 449	53.9%	1 770 719	46.4%	30.9%
Interest	1 277 352	343 843	26.9%	135 386	10.6%	479 229	37.5%	218 915	49.7%	(38.2%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(44 919 898)	(14 063 602)	31.3%	(13 297 306)	29.6%	(27 360 908)	60.9%	(12 627 706)	57.3%	5.3%
Suppliers and employees	(42 615 490)	(13 740 473)	32.2%	(12 655 932)	29.7%	(26 396 405)	61.9%	(12 040 785)	57.9%	5.1%
Finance charges	(1 712 670)	(183 112)	10.7%	(514 558)	30.0%	(697 670)	40.7%	(472 710)	42.7%	8.9%
Transfers and grants	(591 737)	(140 017)	23.7%	(126 816)	21.4%	(266 833)	45.1%	(114 211)	52.5%	11.0%
Net Cash from/(used) Operating Activities	12 760 304	3 626 677	28.4%	3 498 680	27.4%	7 125 357	55.8%	1 295 419	54.1%	170.1%
Cash Flow from Investing Activities										
Receipts	401 814	118 093	29.4%	31 628	7.9%	149 721	37.3%	184 292	(130.5%)	(82.8%)
Proceeds on disposal of PPE	90 883	19 897	21.9%	3 869	4.3%	23 766	26.2%	45 493	45.6%	(91.5%)
Decrease in non-current debtors	224 099	(2 261)	(1.0%)	(4 701)	(2.1%)	(6 962)	(3.1%)	(3 587)	(29.3%)	31.1%
Decrease in other non-current receivables	858	42 935	5 006.0%	10 000	1 165.9%	52 935	6 171.9%	50 147	(56.9%)	(80.1%)
Decrease (increase) in non-current investments	85 974	57 521	66.9%	22 461	26.1%	79 982	93.0%	92 239	(341.6%)	(75.6%)
Payments	(13 276 573)	(2 012 993)	15.2%	(2 681 742)	20.2%	(4 694 735)	35.4%	(2 459 570)	39.9%	9.0%
Capital assets	(13 276 573)	(2 012 993)	15.2%	(2 681 742)	20.2%	(4 694 735)	35.4%	(2 459 570)	39.9%	9.0%
Net Cash from/(used) Investing Activities	(12 874 759)	(1 894 900)	14.7%	(2 650 113)	20.6%	(4 545 014)	35.3%	(2 275 278)	43.5%	16.5%
Cash Flow from Financing Activities										
Receipts	1 577 932	66 540	4.2%	123 371	7.8%	189 911	12.0%	141 413	10.4%	(12.8%)
Short term loans	-	-	-	(898)	-	(898)	-	-	-	(100.0%)
Borrowing long term/refinancing	1 483 496	70 532	4.8%	87 972	5.9%	158 504	10.7%	104 911	7.0%	(16.1%)
Increase (decrease) in consumer deposits	94 436	(3 993)	(4.2%)	36 298	38.4%	32 305	34.2%	36 502	(452.7%)	(6.6%)
Payments	(1 566 477)	(371 601)	23.7%	(291 499)	18.6%	(663 099)	42.3%	(349 307)	48.1%	(16.5%)
Repayment of borrowing	(1 566 477)	(371 601)	23.7%	(291 499)	18.6%	(663 099)	42.3%	(349 307)	48.1%	(16.5%)
Net Cash from/(used) Financing Activities	11 455	(305 061)	(2 663.1%)	(168 127)	(1 467.7%)	(473 188)	(4 130.8%)	(207 894)	(311.0%)	(19.1%)
Net Increase/(Decrease) in cash held	(103 000)	1 426 716	(1 385.2%)	680 439	(660.6%)	2 107 155	(2 045.8%)	(1 187 753)	(138.1%)	(157.3%)
Cash/cash equivalents at the year begin:	9 687 689	9 874 728	101.9%	11 301 444	116.7%	9 874 728	101.9%	11 543 977	94.5%	(2.1%)
Cash/cash equivalents at the year end:	9 584 689	11 301 444	117.9%	11 981 883	125.0%	11 981 883	125.0%	10 356 225	101.2%	15.7%

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	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	353 155	8.0%	227 282	5.1%	190 172	4.3%	3 648 370	82.6%	4 418 979	31.2%	3 297	.1%	1 001 484	22.7%
Trade and Other Receivables from Exchange Transactions - Electricity	811 065	53.9%	183 154	12.2%	49 209	3.3%	459 990	30.6%	1 503 418	10.6%	2 023	.1%	397 638	26.4%
Receivables from Non-exchange Transactions - Property Rates	482 998	12.0%	188 180	4.7%	130 766	3.3%	3 208 979	80.0%	4 010 923	28.3%	(25 748)	(.6%)	1 219 055	30.4%
Receivables from Exchange Transactions - Waste Water Management	113 641	12.3%	52 418	5.7%	44 382	4.8%	713 682	77.2%	924 123	6.5%	341	-	232 285	25.1%
Receivables from Exchange Transactions - Waste Management	37 508	8.1%	16 756	3.6%	12 193	2.6%	395 491	85.6%	461 948	3.3%	28	-	33 317	7.2%
Receivables from Exchange Transactions - Property Rental Debtors	5 626	3.5%	3 519	2.2%	3 290	2.0%	149 559	92.3%	161 994	1.1%	134	.1%	71 201	44.0%
Interest on Arrear Debtor Accounts	(137 942)	(7.4%)	70 373	3.8%	65 944	3.5%	1 866 625	100.1%	1 865 000	13.2%	-	-	700 945	37.6%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(9 672)	(1.2%)	2 918	.4%	37 200	4.5%	799 130	96.3%	828 575	5.8%	3 570	.4%	96 358	11.6%
Total By Income Source	1 656 378	11.7%	744 600	5.3%	533 155	3.8%	11 240 826	79.3%	14 174 959	100.0%	(16 355)	(.1%)	3 752 285	26.5%
Debtors Age Analysis By Customer Group														
Organs of State	83 634	6.4%	59 918	4.6%	42 605	3.3%	1 116 490	85.7%	1 302 648	9.2%	(645)	-	160 718	12.3%
Commercial	678 392	16.8%	308 755	7.7%	153 395	3.8%	2 886 091	71.7%	4 026 633	28.4%	(7 067)	(.2%)	1 396 853	34.7%
Households	817 266	10.3%	333 044	4.2%	291 835	3.7%	6 496 324	81.8%	7 938 469	56.0%	(8 268)	(.1%)	2 028 693	25.5%
Other	77 087	8.5%	42 883	4.7%	46 519	5.0%	741 920	81.8%	907 209	6.4%	-	-	168 020	18.5%
Total By Customer Group	1 656 378	11.7%	744 600	5.3%	533 155	3.8%	11 240 826	79.3%	14 174 959	100.0%	(16 355)	(.1%)	3 752 285	26.5%

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	%
Creditor Age Analysis										
Bulk Electricity	920 607	94.0%	12 481	1.3%	-	-	46 683	4.8%	979 771	27.9%
Bulk Water	221 063	95.9%	(5 447)	(2.4%)	-	-	15 004	6.5%	230 620	6.6%
PAYE deductions	102 652	100.0%	-	-	-	-	-	-	102 652	2.9%
VAT (output less input)	82 375	100.0%	-	-	-	-	-	-	82 375	2.3%
Pensions / Retirement	123 264	100.0%	-	-	-	-	-	-	123 264	3.5%
Loan repayments	4 586	.5%	43 704	4.3%	205 128	20.1%	765 412	75.1%	1 018 829	29.0%
Trade Creditors	425 194	69.0%	51 481	8.4%	96 584	15.7%	42 565	6.9%	615 824	17.5%
Auditor-General	14 683	58.9%	3 013	12.1%	4 047	16.2%	3 168	12.7%	24 912	.7%
Other	251 920	76.1%	25 851	7.8%	2 984	.9%	50 492	15.2%	331 247	9.4%
Total	2 146 344	61.2%	131 081	3.7%	308 743	8.8%	923 324	26.3%	3 509 493	100.0%

Contact Details

Municipal Manager	
Financial Manager	

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

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	
Operating Revenue and Expenditure										
Operating Revenue	14 104 704	4 416 191	31.3%	3 045 034	21.6%	7 461 225	52.9%	2 871 672	49.6%	6.0%
Property rates	1 154 793	439 044	38.0%	347 510	30.1%	786 554	68.1%	227 463	47.5%	52.8%
Property rates - penalties and collection charges	11 416	4 155	36.4%	3 474	30.4%	7 630	66.8%	3 061	71.7%	13.5%
Service charges - electricity revenue	2 586 554	565 919	21.9%	512 998	19.8%	1 078 816	41.7%	695 223	52.0%	(26.2%)
Service charges - water revenue	806 796	183 150	22.7%	213 474	26.5%	396 624	49.2%	175 682	31.6%	21.5%
Service charges - sanitation revenue	181 128	37 551	20.7%	35 444	19.6%	72 995	40.3%	40 028	42.4%	(11.5%)
Service charges - refuse revenue	236 017	63 721	27.0%	59 756	25.3%	123 478	52.3%	55 273	57.6%	8.1%
Service charges - other	45 694	5 235	11.5%	20 406	44.7%	25 640	56.1%	1 509	12.9%	1 252.0%
Rental of facilities and equipment	44 532	7 033	15.8%	4 187	9.4%	11 220	25.2%	6 360	49.0%	(34.2%)
Interest earned - external investments	198 399	42 780	21.6%	57 500	29.0%	100 280	50.5%	41 553	42.8%	38.4%
Interest earned - outstanding debtors	276 366	71 041	25.7%	81 037	29.3%	152 078	55.0%	65 305	49.1%	24.1%
Dividends received	3	-	-	-	-	-	-	2 491	206 466.5%	(100.0%)
Fines	70 496	6 591	9.3%	5 648	8.0%	12 240	17.4%	1 996	12.4%	183.0%
Licences and permits	127 691	28 811	22.6%	26 454	20.7%	55 265	43.3%	22 837	38.9%	15.8%
Agency services	111 471	29 856	26.8%	28 723	25.8%	58 579	52.6%	26 177	47.2%	9.7%
Transfers recognised - operational	7 730 199	2 901 888	37.5%	1 602 151	20.7%	4 504 039	58.3%	1 421 728	54.4%	12.7%
Other own revenue	461 390	26 043	5.6%	28 255	6.1%	54 298	11.8%	74 639	33.0%	(62.1%)
Gains on disposal of PPE	61 759	3 475	5.6%	18 017	29.2%	21 492	34.8%	10 348	20.3%	74.1%
Operating Expenditure	14 130 202	2 550 743	18.1%	2 728 320	19.3%	5 279 063	37.4%	2 540 586	39.2%	7.4%
Employee related costs	4 580 876	966 350	21.1%	977 691	21.3%	1 944 041	42.4%	914 809	44.3%	6.9%
Remuneration of councillors	401 685	91 216	22.7%	84 078	20.9%	175 295	43.6%	85 806	44.9%	(2.0%)
Debt impairment	469 237	19 191	4.1%	48 866	10.4%	68 057	14.5%	16 392	9.2%	198.1%
Depreciation and asset impairment	1 531 030	138 283	9.0%	126 757	8.3%	265 040	17.3%	132 751	14.4%	(4.5%)
Finance charges	86 332	3 748	4.3%	19 797	22.9%	23 546	27.3%	25 022	40.8%	(20.9%)
Bulk purchases	2 534 450	529 417	20.9%	441 530	17.4%	970 947	38.3%	488 012	44.8%	(9.5%)
Other Materials	480 691	88 312	18.4%	136 037	28.3%	224 349	46.7%	130 554	38.2%	4.2%
Contracted services	580 058	102 607	17.7%	145 190	25.0%	247 798	42.7%	110 898	43.7%	30.9%
Transfers and grants	125 399	14 405	11.5%	22 067	17.6%	36 472	29.1%	22 736	54.6%	(2.9%)
Other expenditure	3 340 024	597 212	17.9%	726 306	21.7%	1 323 518	39.6%	613 834	41.9%	18.3%
Loss on disposal of PPE	420	-	-	1	.3%	1	.3%	(227)	15 717.2%	(100.6%)
Surplus/(Deficit)	(25 499)	1 865 448		316 714		2 182 162		331 086		
Transfers recognised - capital	4 645 785	785 678	16.9%	670 086	14.4%	1 455 764	31.3%	442 479	21.4%	51.4%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	60 699	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	4 680 985	2 651 126		986 800		3 637 926		773 565		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	4 680 985	2 651 126		986 800		3 637 926		773 565		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	4 680 985	2 651 126		986 800		3 637 926		773 565		
Share of surplus/ (deficit) of associate	-	(878)	-	(874)	-	(1 752)	-	(220)	-	297.9%
Surplus/(Deficit) for the year	4 680 985	2 650 249		985 926		3 636 174		773 345		

Part 2: Capital Revenue and Expenditure

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	
Capital Revenue and Expenditure										
Source of Finance	5 713 800	595 081	10.4%	995 490	17.4%	1 590 571	27.8%	754 269	22.0%	32.0%
National Government	4 463 282	513 848	11.5%	817 968	18.3%	1 331 816	29.8%	649 514	26.7%	25.9%
Provincial Government	-	-	-	68	-	68	-	17 079	-	(99.6%)
District Municipality	452	-	-	-	-	-	-	-	-	-
Other transfers and grants	228 979	-	-	23 431	10.2%	23 431	10.2%	-	-	(100.0%)
Transfers recognised - capital	4 692 712	513 848	10.9%	841 468	17.9%	1 355 316	28.9%	666 593	26.0%	26.2%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	983 147	81 227	8.3%	145 309	14.8%	226 536	23.0%	87 567	14.3%	65.9%
Public contributions and donations	37 940	6	-	8 713	23.0%	8 719	23.0%	109	-	7 894.2%
Capital Expenditure Standard Classification	5 713 800	595 081	10.4%	995 490	17.4%	1 590 571	27.8%	754 269	22.0%	32.0%
Governance and Administration	236 043	16 414	7.0%	46 229	19.6%	62 643	26.5%	40 114	17.1%	15.2%
Executive & Council	27 337	3 086	11.3%	4 752	17.4%	7 838	28.7%	20 173	151.4%	(76.4%)
Budget & Treasury Office	33 932	417	1.2%	6 416	18.9%	6 833	20.1%	734	30.3%	773.6%
Corporate Services	174 774	12 911	7.4%	35 061	20.1%	47 972	27.4%	19 207	9.2%	82.5%
Community and Public Safety	391 725	39 413	10.1%	58 543	14.9%	97 956	25.0%	25 507	8.5%	129.5%
Community & Social Services	149 167	18 153	12.2%	19 070	12.8%	37 223	25.0%	13 572	14.4%	40.5%
Sport And Recreation	188 601	19 299	10.2%	29 454	15.6%	48 753	25.8%	10 922	12.1%	169.7%
Public Safety	38 636	874	2.3%	3 019	7.8%	3 893	10.1%	794	3.0%	280.2%
Housing	15 320	1 087	7.1%	7 000	45.7%	8 088	52.8%	219	2.2%	3 092.8%
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	1 643 833	275 200	16.7%	469 037	28.5%	744 238	45.3%	303 925	30.2%	54.3%
Planning and Development	74 889	12 676	16.9%	10 368	13.8%	23 044	30.8%	27 297	38.8%	(62.0%)
Road Transport	1 568 619	262 524	16.7%	458 436	29.2%	720 959	46.0%	276 628	29.8%	65.7%
Environmental Protection	325	-	-	234	72.0%	234	72.0%	-	-	(100.0%)
Trading Services	3 441 489	263 973	7.7%	421 681	12.3%	685 655	19.9%	381 902	20.3%	10.4%
Electricity	220 741	17 819	8.1%	41 477	18.8%	59 296	26.9%	23 615	28.6%	75.6%
Water	2 812 618	236 509	8.4%	334 549	11.9%	571 058	20.3%	335 322	20.9%	(2%)
Waste Water Management	383 967	8 083	2.1%	41 701	10.9%	49 784	13.0%	14 873	9.1%	180.4%
Waste Management	24 162	1 562	6.5%	3 954	16.4%	5 516	22.8%	8 092	20.3%	(51.1%)
Other	710	81	11.4%	-	-	81	11.4%	2 821	16.3%	(100.0%)

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		
Cash Flow from Operating Activities	17 992 111	5 540 523	30.8%	4 573 143	25.4%	10 113 667	56.2%	3 716 509	49.3%	23.0%	
Receipts											
Property rates, penalties and collection charges	950 295	267 083	28.1%	179 852	18.9%	446 935	47.0%	196 642	39.4%	(8.5%)	
Service charges	3 607 560	790 653	21.9%	752 786	20.9%	1 543 438	42.8%	818 089	76.0%	(8.0%)	
Other revenue	784 856	334 439	42.6%	650 003	82.8%	984 443	125.4%	373 521	39.8%	74.0%	
Government - operating	7 732 056	3 016 037	39.0%	1 740 804	22.5%	4 756 841	61.5%	1 520 049	53.3%	14.5%	
Government - capital	4 569 783	1 052 743	23.0%	1 168 708	25.6%	2 221 451	48.6%	754 129	37.7%	55.0%	
Interest	347 558	79 568	22.9%	80 990	23.3%	160 558	46.2%	53 110	40.6%	52.5%	
Dividends	3	-	-	-	-	-	-	969	145 740.7%	(100.0%)	
Payments	(11 864 234)	(3 266 995)	27.5%	(3 507 338)	29.6%	(6 774 334)	57.1%	(2 990 454)	56.5%	17.3%	
Suppliers and employees	(11 403 836)	(3 198 307)	28.0%	(3 460 313)	30.3%	(6 658 620)	58.4%	(2 943 671)	56.6%	17.6%	
Finance charges	(82 287)	(17 475)	21.5%	(22 321)	27.1%	(39 997)	48.6%	(24 922)	44.1%	(10.4%)	
Transfers and grants	(378 111)	(51 013)	13.5%	(24 704)	6.5%	(75 718)	20.0%	(21 861)	51.9%	13.0%	
Net Cash from/(used) Operating Activities	6 127 877	2 273 528	37.1%	1 065 805	17.4%	3 339 333	54.5%	726 055	34.4%	46.8%	
Cash Flow from Investing Activities											
Receipts	67 196	(69 335)	(103.2%)	(3 161)	(4.7%)	(72 496)	(107.9%)	121 375	169.2%	(102.6%)	
Proceeds on disposal of PPE	50 537	219	.4%	8 143	16.1%	8 362	16.5%	1 295	1.5%	528.9%	
Decrease in non-current debtors	6 687	11	.2%	11	.2%	22	.3%	80	.5%	(86.6%)	
Decrease in other non-current receivables	9 972	(99 621)	(999.0%)	36	.4%	(99 585)	(998.7%)	120 000	8 301.9%	(100.0%)	
Decrease (increase) in non-current investments	-	30 055	-	(11 350)	-	18 705	-	-	-	(100.0%)	
Payments	(6 915 535)	(593 453)	8.6%	(1 079 434)	15.6%	(1 672 886)	24.2%	(753 160)	25.0%	43.3%	
Capital assets	(6 915 535)	(593 453)	8.6%	(1 079 434)	15.6%	(1 672 886)	24.2%	(753 160)	25.0%	43.3%	
Net Cash from/(used) Investing Activities	(6 848 339)	(662 788)	9.7%	(1 082 594)	15.8%	(1 745 383)	25.5%	(631 785)	21.1%	71.4%	
Cash Flow from Financing Activities											
Receipts	42 082	3 334	7.9%	(2 235)	(5.3%)	1 100	2.6%	10 821	(47.4%)	(120.7%)	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	40 000	-	-	(3 279)	(8.2%)	(3 279)	(8.2%)	10 000	-	(132.8%)	
Increase (decrease) in consumer deposits	2 082	3 334	160.2%	1 044	50.2%	4 379	210.3%	821	(27.7%)	27.3%	
Payments	(143 815)	(3 730)	2.6%	(22 100)	15.4%	(25 830)	18.0%	(28 318)	48.8%	(22.0%)	
Repayment of borrowing	(143 815)	(3 730)	2.6%	(22 100)	15.4%	(25 830)	18.0%	(28 318)	48.8%	(22.0%)	
Net Cash from/(used) Financing Activities	(101 733)	(396)	.4%	(24 335)	23.9%	(24 730)	24.3%	(17 497)	166.6%	39.1%	
Net Increase/(Decrease) in cash held	(822 195)	1 610 344	(195.9%)	(41 125)	5.0%	1 569 219	(190.9%)	76 772	281.9%	(153.6%)	
Cash/cash equivalents at the year begin:	2 020 647	2 564 466	126.9%	4 042 043	200.0%	2 564 466	126.9%	2 974 673	174.3%	35.9%	
Cash/cash equivalents at the year end:	1 198 452	4 174 810	348.4%	4 000 919	333.8%	4 133 685	344.9%	3 051 445	190.3%	31.1%	

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	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	69 686	9.4%	65 227	8.8%	32 731	4.4%	570 844	77.3%	738 489	17.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	90 635	25.6%	43 459	12.3%	39 747	11.2%	179 935	50.9%	353 776	8.3%	-	-	439	.1%
Receivables from Non-exchange Transactions - Property Rates	96 403	7.1%	71 777	5.3%	120 998	8.9%	1 063 756	78.6%	1 352 934	31.8%	-	-	6 958	.5%
Receivables from Exchange Transactions - Waste Water Management	7 956	7.8%	4 649	4.5%	4 816	4.7%	84 886	83.0%	102 307	2.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	13 477	5.0%	8 151	3.0%	8 290	3.1%	240 786	88.9%	270 705	6.4%	-	-	1 281	.5%
Receivables from Exchange Transactions - Property Rental Debtors	208	3.1%	157	2.4%	121	1.8%	6 149	92.7%	6 635	.2%	-	-	-	-
Interest on Arrear Debtor Accounts	10 112	2.8%	7 793	2.2%	7 636	2.1%	329 733	92.8%	355 274	8.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4 159	.4%	29 351	2.7%	21 586	3.0%	1 003 128	93.9%	1 068 224	25.1%	-	-	-	-
Total By Income Source	292 637	6.9%	230 564	5.4%	245 924	5.8%	3 479 217	81.9%	4 248 343	100.0%	-	-	8 678	.2%
Debtors Age Analysis By Customer Group														
Organs of State	23 019	5.2%	17 028	3.8%	11 650	2.6%	390 767	88.3%	442 464	10.4%	-	-	110	.
Commercial	77 241	13.0%	47 111	8.0%	42 690	7.2%	424 960	71.8%	592 002	13.9%	-	-	2 804	.5%
Households	108 895	5.4%	87 787	4.4%	71 473	3.6%	1 737 712	86.6%	2 005 867	47.2%	-	-	5 765	.3%
Other	83 482	6.9%	78 638	6.5%	120 112	9.9%	925 778	76.6%	1 208 010	28.4%	-	-	-	-
Total By Customer Group	292 637	6.9%	230 564	5.4%	245 924	5.8%	3 479 217	81.9%	4 248 343	100.0%	-	-	8 678	.2%

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	%
Creditor Age Analysis										
Bulk Electricity	59 648	25.6%	13 034	5.6%	8 569	3.7%	151 631	65.1%	232 882	17.2%
Bulk Water	30 938	11.5%	62 871	23.4%	9 958	3.7%	165 231	61.4%	268 999	19.8%
PAYE deductions	5 526	100.0%	-	-	-	-	-	-	5 526	.4%
VAT (output less input)	136	100.0%	-	-	-	-	-	-	136	.
Pensions / Retirement	223	100.0%	-	-	-	-	-	-	223	.
Loan repayments	-	-	-	-	-	-	1 851	100.0%	1 851	.1%
Trade Creditors	51 609	11.3%	103 362	22.6%	15 270	3.3%	287 859	62.8%	458 099	33.7%
Auditor-General	850	22.8%	2 569	68.9%	312	8.4%	-	-	3 731	.3%
Other	98 476	25.5%	117 713	30.5%	95 332	24.7%	74 894	19.4%	386 416	28.5%
Total	247 404	18.2%	299 550	22.1%	129 442	9.5%	681 466	50.2%	1 357 863	100.0%

Contact Details

Municipal Manager	
Financial Manager	

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

R thousands	2015/16								2014/15		O2 of 2014/15 to O2 of 2015/16
	Budget Main appropriation	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		
Operating Revenue and Expenditure	14 790 000	4 529 801	30.6%	3 861 421	26.1%	8 391 222	56.7%	2 716 230	55.9%	42.2%	
Operating Revenue	14 790 000	4 529 801	30.6%	3 861 421	26.1%	8 391 222	56.7%	2 716 230	55.9%	42.2%	
Property rates	2 040 083	639 868	31.4%	474 262	23.2%	1 114 130	54.6%	(121 002)	64.8%	(491.9%)	
Property rates - penalties and collection charges	-	1 188	-	1 608	-	2 796	-	67	-	2 295.8%	
Service charges - electricity revenue	4 355 940	1 010 033	23.2%	1 005 345	23.1%	2 015 378	46.3%	785 597	46.5%	28.0%	
Service charges - water revenue	1 229 911	220 208	17.9%	267 008	21.7%	487 216	39.6%	263 457	47.4%	1.3%	
Service charges - sanitation revenue	434 161	100 734	23.2%	116 994	26.9%	217 728	50.1%	97 999	48.3%	19.4%	
Service charges - refuse revenue	382 329	104 135	27.2%	125 119	32.7%	229 254	60.0%	106 299	51.2%	17.7%	
Service charges - other	95 941	21 548	22.5%	959	1.0%	22 507	23.5%	1 243	17.3%	(22.9%)	
Rental of facilities and equipment	98 148	23 733	24.2%	17 886	18.2%	41 619	42.4%	8 515	33.3%	110.1%	
Interest earned - external investments	83 603	32 441	38.8%	38 202	45.7%	70 643	84.5%	22 702	45.7%	68.3%	
Interest earned - outstanding debtors	299 648	79 558	26.6%	110 700	36.9%	190 258	63.5%	72 333	63.1%	53.0%	
Dividends received	178	-	-	-	-	-	-	-	-	-	
Fines	92 637	12 284	13.3%	14 258	15.4%	26 542	28.7%	8 472	44.8%	68.3%	
Licences and permits	41 993	10 232	24.4%	14 830	35.3%	25 062	59.7%	10 464	54.7%	41.7%	
Agency services	337 068	94 430	28.0%	87 551	26.0%	181 981	54.0%	83 973	55.8%	4.3%	
Transfers recognised - operational	4 894 905	2 087 958	42.7%	1 518 425	31.0%	3 606 393	73.7%	1 319 207	66.2%	15.1%	
Other own revenue	334 013	83 856	25.1%	62 041	18.6%	145 897	43.7%	44 932	34.6%	38.1%	
Gains on disposal of PPE	69 442	7 596	10.9%	6 224	9.0%	13 819	19.9%	11 973	17.0%	(48.0%)	
Operating Expenditure	15 439 947	2 854 170	18.5%	3 462 645	22.4%	6 316 815	40.9%	2 896 655	38.0%	19.5%	
Employee related costs	4 050 608	968 936	23.9%	1 096 864	27.1%	2 065 800	51.0%	899 264	48.1%	22.0%	
Remuneration of councillors	307 174	71 084	23.1%	74 138	24.1%	145 222	47.3%	65 466	43.7%	13.2%	
Debt impairment	1 163 239	23 573	2.0%	100 656	8.7%	124 228	10.7%	73 118	14.4%	37.7%	
Depreciation and asset impairment	1 662 051	103 905	6.3%	158 365	9.5%	262 270	15.8%	143 901	13.0%	10.1%	
Finance charges	243 127	21 910	9.0%	70 739	29.1%	92 648	38.1%	62 807	50.1%	12.6%	
Bulk purchases	3 906 104	969 975	24.8%	922 113	23.6%	1 892 087	48.4%	698 133	41.3%	32.1%	
Other Materials	365 904	56 900	15.6%	94 014	25.7%	150 914	41.2%	74 290	40.2%	26.6%	
Contracted services	852 765	151 815	17.8%	262 658	30.8%	414 473	48.6%	239 865	56.6%	9.5%	
Transfers and grants	879 716	102 000	11.6%	176 888	20.1%	278 888	31.7%	143 445	34.1%	23.3%	
Other expenditure	2 009 253	384 072	19.1%	506 210	25.2%	890 282	44.3%	496 365	43.5%	2.0%	
Loss on disposal of PPE	5	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	(649 946)	1 675 631		398 776		2 074 408		(180 424)			
Transfers recognised - capital	2 197 159	308 832	14.1%	433 423	19.7%	742 255	33.8%	193 511	29.6%	124.0%	
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	
Contributed assets	24 730	-	-	364	1.5%	364	1.5%	(37 977)	257.8%	(101.0%)	
Surplus/(Deficit) after capital transfers and contributions	1 571 944	1 984 463		832 564		2 817 027		(24 891)			
Taxation	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation	1 571 944	1 984 463		832 564		2 817 027		(24 891)			
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	1 571 944	1 984 463		832 564		2 817 027		(24 891)			
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	1 571 944	1 984 463		832 564		2 817 027		(24 891)			

Part 2: Capital Revenue and Expenditure

R thousands	2015/16								2014/15		O2 of 2014/15 to O2 of 2015/16
	Budget Main appropriation	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		
Capital Revenue and Expenditure	3 054 631	387 708	12.7%	647 083	21.2%	1 034 791	33.9%	637 549	36.6%	1.5%	
Source of Finance	3 054 631	387 708	12.7%	647 083	21.2%	1 034 791	33.9%	637 549	36.6%	1.5%	
National Government	2 347 805	311 087	13.3%	501 991	21.4%	813 078	34.6%	519 654	39.2%	(3.4%)	
Provincial Government	30 000	17 652	58.8%	49 354	164.5%	67 006	223.4%	1 072	37.4%	4 502.0%	
District Municipality	46 750	341	.7%	4 000	8.6%	4 341	9.3%	184	.4%	2 073.1%	
Other transfers and grants	90 757	-	-	-	-	-	-	19 667	36.2%	(100.0%)	
Transfers recognised - capital	2 515 312	329 080	13.1%	555 344	22.1%	884 425	35.2%	540 578	38.2%	2.7%	
Borrowing	140 756	29 412	20.9%	24 601	17.5%	54 014	38.4%	35 213	40.4%	(30.1%)	
Internally generated funds	366 671	21 736	5.9%	67 054	18.3%	88 790	24.2%	60 701	27.8%	10.5%	
Public contributions and donations	31 892	7 480	23.5%	83	.3%	7 563	23.7%	1 058	7.7%	(92.2%)	
Capital Expenditure Standard Classification	3 054 631	387 708	12.7%	647 083	21.2%	1 034 791	33.9%	637 549	36.6%	1.5%	
Governance and Administration	225 204	26 844	11.9%	32 422	14.4%	59 266	26.3%	39 444	46.5%	(17.8%)	
Executive & Council	95 198	1 973	2.1%	8 981	9.4%	10 954	11.5%	8 370	24.2%	7.3%	
Budget & Treasury Office	83 555	1 785	2.1%	3 950	4.7%	5 735	6.9%	6 452	39.5%	(38.8%)	
Corporate Services	46 452	23 086	49.7%	19 491	42.0%	42 577	91.7%	24 622	75.9%	(20.8%)	
Community and Public Safety	138 812	15 986	11.5%	24 293	17.5%	40 279	29.0%	41 401	38.1%	(41.3%)	
Community & Social Services	35 451	5 786	16.3%	6 713	18.9%	12 499	35.3%	15 554	31.4%	(56.8%)	
Sport And Recreation	36 886	2 098	5.7%	3 610	9.8%	5 708	15.5%	9 488	44.8%	(62.0%)	
Public Safety	29 408	5 649	19.2%	13 943	47.4%	19 592	66.6%	12 703	37.9%	9.8%	
Housing	35 633	2 453	6.9%	-	-	2 453	6.9%	3 655	125.6%	(100.0%)	
Health	1 435	-	-	27	1.9%	27	1.9%	-	-	(100.0%)	
Economic and Environmental Services	668 110	122 808	18.4%	191 803	28.7%	314 610	47.1%	211 919	35.6%	(9.5%)	
Planning and Development	244 270	56 802	23.3%	39 641	16.2%	96 443	39.5%	22 113	14.1%	79.3%	
Road Transport	423 240	66 005	15.6%	151 924	35.9%	217 929	51.5%	189 807	44.4%	(20.0%)	
Environmental Protection	600	-	-	238	39.6%	238	39.6%	-	-	(100.0%)	
Trading Services	1 995 504	209 662	10.5%	398 565	20.0%	608 228	30.5%	341 141	36.2%	16.8%	
Electricity	290 194	26 997	9.3%	36 135	12.5%	63 132	21.8%	31 459	21.2%	14.9%	
Water	1 295 484	121 821	9.4%	294 260	22.7%	416 081	32.1%	220 544	38.2%	33.4%	
Waste Water Management	365 830	54 847	15.0%	65 673	18.0%	120 520	32.9%	82 469	44.8%	(20.4%)	
Waste Management	43 966	5 997	13.6%	2 498	5.7%	8 495	19.3%	6 669	19.2%	(62.5%)	
Other	27 000	12 408	46.0%	-	-	12 408	46.0%	3 644	51.9%	(100.0%)	

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	
Cash Flow from Operating Activities	16 057 017	5 258 606	32.7%	5 118 454	31.9%	10 377 060	64.6%	3 806 491	74.4%	34.5%
Receipts										
Property rates, penalties and collection charges	1 632 404	707 507	43.3%	758 580	46.5%	1 466 087	89.8%	602 697	73.9%	25.9%
Service charges	6 018 710	1 066 389	17.7%	1 163 117	19.3%	2 229 506	37.0%	1 017 085	76.5%	14.4%
Other revenue	923 436	591 782	64.1%	816 691	88.4%	1 408 472	152.5%	513 530	166.1%	59.0%
Government - operating	4 800 569	2 051 519	42.7%	1 450 578	30.2%	3 502 096	73.0%	1 257 378	74.8%	15.4%
Government - capital	2 481 655	760 209	30.6%	836 121	33.7%	1 596 330	64.3%	354 680	45.4%	135.7%
Interest	200 064	81 183	40.6%	91 872	45.9%	173 055	86.5%	61 121	71.0%	50.3%
Dividends	178	17	9.5%	1 496	838.4%	1 513	847.9%	-	-	(100.0%)
Payments	(12 703 293)	(4 274 652)	33.6%	(3 782 578)	29.8%	(8 057 230)	63.4%	(3 012 051)	76.9%	25.6%
Suppliers and employees	(11 571 835)	(4 191 233)	36.2%	(3 574 121)	30.9%	(7 765 354)	67.1%	(2 870 010)	82.2%	24.5%
Finance charges	(266 649)	(13 854)	5.2%	(88 446)	33.2%	(102 320)	38.4%	(50 088)	43.4%	76.6%
Transfers and grants	(864 809)	(69 565)	8.0%	(119 992)	13.9%	(189 557)	21.9%	(91 953)	20.6%	30.5%
Net Cash from/(used) Operating Activities	3 353 724	983 954	29.3%	1 335 876	39.8%	2 319 830	69.2%	794 440	63.3%	68.2%
Cash Flow from Investing Activities										
Receipts	(23 309)	99 906	(428.6%)	(45 404)	194.8%	54 502	(233.8%)	(4 076)	(929.3%)	1 014.1%
Proceeds on disposal of PPE	40 742	6 969	17.1%	6 079	14.9%	13 048	32.0%	56 327	125.6%	(89.2%)
Decrease in non-current debtors	(9 188)	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	5	-	-	-	-	-	-	424	-	(100.0%)
Decrease (increase) in non-current investments	(54 869)	92 937	(169.4%)	(51 483)	93.8%	41 453	(75.6%)	(60 827)	(23.9%)	(15.4%)
Payments	(2 895 415)	(462 061)	16.0%	(763 520)	26.4%	(1 225 581)	42.3%	(590 245)	42.5%	29.4%
Capital assets	(2 895 415)	(462 061)	16.0%	(763 520)	26.4%	(1 225 581)	42.3%	(590 245)	42.5%	29.4%
Net Cash from/(used) Investing Activities	(2 918 724)	(362 155)	12.4%	(808 925)	27.7%	(1 171 079)	40.1%	(594 321)	35.3%	36.1%
Cash Flow from Financing Activities										
Receipts	180 925	24 401	13.5%	1 453	.8%	25 853	14.3%	25 278	15.6%	(94.3%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	169 040	17 286	10.2%	18 539	11.0%	35 825	21.2%	21 794	13.9%	(14.9%)
Increase (decrease) in consumer deposits	11 885	7 115	59.9%	(17 086)	(143.8%)	(9 971)	(83.9%)	3 484	39.3%	(590.5%)
Payments	(498 467)	(12 895)	2.6%	(17 671)	3.5%	(30 566)	6.1%	(14 434)	25.8%	22.4%
Repayment of borrowing	(498 467)	(12 895)	2.6%	(17 671)	3.5%	(30 566)	6.1%	(14 434)	25.8%	22.4%
Net Cash from/(used) Financing Activities	(317 542)	11 505	(3.6%)	(16 218)	5.1%	(4 712)	1.5%	10 844	7.0%	(249.6%)
Net Increase/(Decrease) in cash held	117 458	633 304	539.2%	510 733	434.8%	1 144 038	974.0%	210 963	3 356.5%	142.1%
Cash/cash equivalents at the year begin:	1 029 032	1 185 010	115.2%	1 818 314	176.7%	1 185 010	115.2%	1 393 912	98.1%	30.4%
Cash/cash equivalents at the year end:	1 146 490	1 818 314	158.6%	2 329 048	203.1%	2 329 048	203.1%	1 604 875	163.6%	45.1%

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	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	92 170	5.4%	59 379	3.5%	46 351	2.7%	1 514 925	88.4%	1 712 825	24.3%	-	-	70 701	4.1%
Trade and Other Receivables from Exchange Transactions - Electricity	160 529	19.2%	43 036	5.2%	44 418	5.3%	586 665	70.3%	834 648	11.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(393 217)	(20.0%)	54 770	2.8%	63 971	3.3%	2 239 216	114.0%	1 964 740	27.9%	-	-	32 404	1.6%
Receivables from Exchange Transactions - Waste Water Management	30 277	4.7%	17 862	2.8%	15 986	2.5%	575 002	90.0%	639 128	9.1%	-	-	13 900	2.2%
Receivables from Exchange Transactions - Waste Management	27 760	4.6%	14 157	2.4%	15 312	2.6%	542 818	90.5%	600 046	8.5%	-	-	14 843	2.5%
Receivables from Exchange Transactions - Property Rental Debtors	546	6.1%	148	1.7%	373	4.2%	7 846	88.0%	8 913	1.1%	-	-	-	-
Interest on Arrear Debtor Accounts	21 168	3.4%	17 809	2.8%	17 626	2.8%	568 786	90.9%	625 390	8.9%	-	-	52 793	8.4%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	38 238	5.9%	15 019	2.3%	16 017	2.5%	580 795	89.3%	650 069	9.2%	-	-	18 577	2.9%
Total By Income Source	(22 531)	(3%)	222 181	3.2%	220 055	3.1%	6 616 054	94.0%	7 035 759	100.0%	-	-	203 218	2.9%
Debtors Age Analysis By Customer Group														
Organs of State	(467 363)	(57.3%)	19 283	2.4%	28 634	3.5%	1 235 197	151.4%	815 750	11.6%	-	-	43 410	5.3%
Commercial	139 289	17.4%	38 263	4.8%	38 029	4.8%	583 983	73.0%	799 563	11.4%	-	-	10 504	1.3%
Households	255 949	5.9%	127 301	3.0%	125 763	2.9%	3 801 949	88.2%	4 310 960	61.3%	-	-	149 305	3.5%
Other	49 596	4.5%	37 334	3.4%	27 630	2.5%	994 925	99.7%	1 109 485	15.8%	-	-	-	-
Total By Customer Group	(22 531)	(3%)	222 181	3.2%	220 055	3.1%	6 616 054	94.0%	7 035 759	100.0%	-	-	203 218	2.9%

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	%
Creditor Age Analysis										
Bulk Electricity	220 019	16.1%	118 016	8.6%	75 586	5.5%	951 893	69.7%	1 365 513	46.9%
Bulk Water	44 712	6.7%	(6 144)	(.9%)	(6 596)	(1.0%)	638 622	95.2%	670 595	23.0%
PAYE deductions	22 397	100.0%	-	-	-	-	-	-	22 397	.8%
VAT (output less input)	376	100.0%	-	-	-	-	-	-	376	.1%
Pensions / Retirement	20 549	81.4%	4 697	18.6%	-	-	-	-	25 246	.9%
Loan repayments	8 792	100.0%	-	-	-	-	-	-	8 792	.3%
Trade Creditors	139 667	36.0%	34 654	8.9%	14 243	3.7%	199 932	51.5%	388 494	13.3%
Auditor-General	28 142	42.3%	8 878	13.3%	22 747	34.2%	6 767	10.2%	66 534	2.3%
Other	44 820	12.3%	34 798	9.6%	33 448	9.2%	250 356	68.9%	363 421	12.5%
Total	529 474	18.2%	194 898	6.7%	139 428	4.8%	2 047 569	70.3%	2 911 368	100.0%

Source Local Government Database

1. All figures in this report are unaudited.

**AGGREGATED INFORMATION FOR NORTHERN CAPE
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	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	6 318 648	2 122 481	33.6%	1 233 580	19.5%	3 356 060	53.1%	1 288 636	55.2%	(4.3%)
Property rates	1 210 512	754 902	62.4%	146 691	12.1%	901 592	74.5%	173 841	74.3%	(15.6%)
Property rates - penalties and collection charges	5 697	9 091	159.6%	(4 002)	(70.2%)	5 089	89.3%	2 080	62.6%	(292.4%)
Service charges - electricity revenue	1 668 593	403 955	24.2%	329 812	19.8%	733 766	44.0%	313 378	42.8%	5.2%
Service charges - water revenue	452 186	139 088	30.7%	152 919	33.8%	292 007	64.5%	143 841	43.9%	6.3%
Service charges - sanitation revenue	257 801	65 290	25.3%	59 154	22.9%	124 444	48.3%	57 849	53.6%	2.3%
Service charges - refuse revenue	216 633	52 801	24.4%	44 330	20.5%	97 131	44.8%	44 975	49.6%	(1.4%)
Service charges - other	662	7 679	1 159.5%	609	94.9%	8 307	1 254.4%	418	36.8%	50.2%
Rental of facilities and equipment	45 509	9 172	20.2%	7 978	17.5%	17 150	37.7%	9 402	40.0%	(15.1%)
Interest earned - external investments	39 321	6 342	16.1%	39 722	101.0%	46 064	117.1%	7 203	28.4%	451.4%
Interest earned - outstanding debtors	121 653	36 346	29.9%	44 041	36.2%	80 386	66.1%	36 220	68.5%	21.6%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	91 252	5 631	6.2%	6 356	7.0%	11 987	13.1%	4 930	16.6%	28.9%
Licences and permits	18 659	3 577	19.2%	3 511	18.8%	7 088	38.0%	2 890	37.1%	21.5%
Agency services	41 721	5 160	12.4%	4 354	10.4%	9 515	22.8%	6 684	39.6%	(34.9%)
Transfers recognised - operational	1 644 777	573 444	34.9%	362 995	22.1%	936 439	56.9%	417 823	63.6%	(13.1%)
Other own revenue	191 701	49 331	25.7%	31 340	16.3%	80 671	42.1%	54 501	47.7%	(42.5%)
Gains on disposal of PPE	121 970	672	0.6%	3 751	3.1%	4 424	3.6%	12 601	25.6%	(70.2%)
Operating Expenditure	6 294 281	1 332 789	21.2%	1 173 430	18.6%	2 506 219	39.8%	1 236 248	44.1%	(5.1%)
Employee related costs	2 060 219	482 125	23.4%	463 403	22.5%	945 528	45.9%	483 525	47.0%	(4.2%)
Remuneration of councillors	139 044	32 046	23.0%	28 571	20.5%	60 617	43.6%	28 654	44.4%	(3%)
Debt impairment	392 928	161 902	41.2%	20 464	5.2%	182 366	46.4%	9 062	50.0%	125.8%
Depreciation and asset impairment	468 408	34 785	7.4%	60 855	13.0%	95 640	20.4%	46 852	21.1%	29.9%
Finance charges	82 280	4 203	5.1%	20 317	24.7%	24 520	29.8%	24 335	33.6%	(16.5%)
Bulk purchases	1 419 709	309 975	21.8%	252 837	17.8%	562 812	39.6%	278 621	45.6%	(9.3%)
Other Materials	182 200	29 736	16.3%	37 082	20.4%	66 818	36.7%	35 734	42.1%	3.8%
Contracted services	187 491	28 662	15.3%	24 997	13.3%	53 659	28.6%	26 006	42.5%	(3.9%)
Transfers and grants	246 317	52 596	21.4%	42 103	17.1%	94 698	38.4%	63 790	47.8%	(34.0%)
Other expenditure	1 115 415	196 864	17.6%	222 801	20.0%	419 665	37.6%	239 198	45.7%	(6.9%)
Loss on disposal of PPE	271	(105)	(38.7%)	0	-	(104)	(38.6%)	470	206.1%	(99.9%)
Surplus/(Deficit)	24 367	789 691		60 150		849 841		52 388		
Transfers recognised - capital	782 140	116 041	14.8%	140 264	17.9%	256 305	32.8%	128 215	37.3%	9.4%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	130 682	546	0.4%	3 192	2.4%	3 739	2.9%	5 356	11.6%	(40.4%)
Surplus/(Deficit) after capital transfers and contributions	937 190	906 279		203 606		1 109 885		185 960		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	937 190	906 279		203 606		1 109 885		185 960		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	937 190	906 279		203 606		1 109 885		185 960		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	937 190	906 279		203 606		1 109 885		185 960		

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	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	1 288 638	132 885	10.3%	225 268	17.5%	358 153	27.8%	292 118	36.7%	(22.9%)
National Government	783 677	101 815	13.0%	172 857	22.1%	274 673	35.0%	189 396	48.7%	(8.7%)
Provincial Government	43 612	5 773	13.2%	9 413	21.6%	15 187	34.8%	25 051	57.3%	(62.4%)
District Municipality	5 000	62	1.2%	-	-	62	1.2%	2 290	22.3%	(100.0%)
Other transfers and grants	14 638	254	1.7%	-	-	254	1.7%	-	2.2%	-
Transfers recognised - capital	846 928	107 904	12.7%	182 270	21.5%	290 175	34.3%	216 737	47.9%	(15.9%)
Borrowing	17 346	-	-	-	-	-	-	5 919	18.3%	(100.0%)
Internally generated funds	311 364	11 054	3.6%	19 504	6.3%	30 559	9.8%	62 911	20.5%	(69.0%)
Public contributions and donations	113 000	13 926	12.3%	23 494	20.8%	37 420	33.1%	6 551	14.8%	258.6%
Capital Expenditure Standard Classification	1 288 638	132 885	10.3%	225 268	17.5%	358 153	27.8%	292 118	36.7%	(22.9%)
Governance and Administration	39 909	2 187	5.5%	3 069	7.7%	5 255	13.2%	4 065	12.8%	(24.5%)
Executive & Council	8 158	13	0.2%	838	10.3%	851	10.4%	166	3.8%	403.7%
Budget & Treasury Office	13 794	816	5.9%	1 316	9.5%	2 131	15.5%	3 179	29.8%	(58.6%)
Corporate Services	17 957	1 358	7.6%	915	5.1%	2 273	12.7%	721	8.8%	27.0%
Community and Public Safety	132 634	3 722	2.8%	10 127	7.6%	13 849	10.4%	17 102	27.9%	(40.8%)
Community & Social Services	31 795	2 651	8.3%	3 508	11.0%	6 139	19.3%	13 890	44.8%	(74.7%)
Sport And Recreation	43 084	548	1.3%	3 800	8.8%	4 348	10.1%	1 490	11.4%	155.0%
Public Safety	22 454	34	0.2%	726	3.2%	760	3.4%	360	2.5%	101.7%
Housing	35 230	509	1.4%	2 093	5.9%	2 602	7.4%	1 338	40.8%	56.4%
Health	71	-	-	-	-	-	-	25	16.1%	(100.0%)
Economic and Environmental Services	212 738	30 888	14.5%	44 630	21.0%	75 518	35.5%	113 057	66.5%	(60.5%)
Planning and Development	38 213	5 543	14.5%	10 059	26.3%	15 602	40.8%	12 214	44.2%	(17.6%)
Road Transport	174 504	25 345	14.5%	34 471	19.8%	59 816	34.3%	100 843	71.5%	(65.8%)
Environmental Protection	20	-	-	100	491.4%	100	491.4%	-	-	(100.0%)
Trading Services	890 724	96 088	10.8%	167 407	18.8%	263 495	29.6%	157 893	30.9%	6.0%
Electricity	183 041	6 674	3.6%	10 807	5.9%	17 481	9.6%	15 510	33.9%	(30.3%)
Water	475 038	64 817	13.6%	107 260	22.6%	172 077	36.2%	75 732	24.8%	41.6%
Waste Water Management	218 423	24 044	11.0%	45 006	20.6%	69 050	31.6%	60 426	46.9%	(25.5%)
Waste Management	14 222	553	3.9%	4 335	30.5%	4 887	34.4%	6 225	27.3%	(30.4%)
Other	12 634	-	-	36	0.3%	36	0.3%	0	-	30 312.0%

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		
Cash Flow from Operating Activities	6 476 743	1 669 851	25.8%	1 619 496	25.0%	3 289 348	50.8%	1 502 338	50.9%	7.8%	
Receipts											
Property rates, penalties and collection charges	1 112 745	232 258	20.9%	215 105	19.3%	447 363	40.2%	185 874	25.9%	15.7%	
Service charges	2 452 127	482 330	19.7%	539 228	22.0%	1 021 558	41.7%	469 511	45.0%	14.8%	
Other revenue	334 207	134 408	40.2%	118 711	35.5%	253 119	75.7%	169 685	76.1%	(30.0%)	
Government - operating	1 644 128	634 224	38.6%	438 298	26.7%	1 072 523	65.2%	411 603	66.2%	6.5%	
Government - capital	844 437	162 867	19.3%	259 767	30.8%	422 634	50.0%	232 572	60.9%	11.7%	
Interest	89 099	23 764	26.7%	48 386	54.3%	72 150	81.0%	33 093	71.6%	46.2%	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(5 465 587)	(1 422 239)	26.0%	(1 325 745)	24.3%	(2 747 984)	50.3%	(1 281 891)	55.6%	3.4%	
Suppliers and employees	(5 193 007)	(1 389 320)	26.8%	(1 260 819)	24.3%	(2 650 139)	51.0%	(1 194 260)	55.6%	- 5.6%	
Finance charges	(85 705)	(4 619)	5.4%	(20 542)	24.0%	(25 181)	29.4%	(23 753)	36.3%	(13.4%)	
Transfers and grants	(186 875)	(29 299)	15.1%	(44 364)	23.7%	(72 664)	38.9%	(63 877)	63.1%	(30.5%)	
Net Cash from/(used) Operating Activities	1 011 156	247 613	24.5%	293 751	29.1%	541 364	53.5%	220 447	32.5%	33.3%	
Cash Flow from Investing Activities											
Receipts	211 826	49 207	23.2%	60 182	28.4%	109 390	51.6%	119 193	160.5%	(49.5%)	
Proceeds on disposal of PPE	188 464	772	.4%	4 937	2.6%	5 710	3.0%	12 601	24.5%	(60.8%)	
Decrease in non-current debtors	22 308	1 574	7.1%	12 324	55.2%	13 898	62.3%	2 538	11.0%	385.5%	
Decrease in other non-current receivables	192	21 954	11 429.7%	24 624	12 820.1%	46 578	24 249.8%	34 265	(450.0%)	(28.1%)	
Decrease (increase) in non-current investments	861	24 907	2 892.8%	18 296	2 125.0%	43 204	5 017.8%	69 789	(1 474.0%)	(73.8%)	
Payments	(1 181 832)	(147 355)	12.5%	(98 089)	8.3%	(245 443)	20.8%	(278 598)	39.5%	(64.8%)	
Capital assets	(1 181 832)	(147 355)	12.5%	(98 089)	8.3%	(245 443)	20.8%	(278 598)	39.5%	(64.8%)	
Net Cash from/(used) Investing Activities	(970 006)	(98 147)	10.1%	(37 907)	3.9%	(136 054)	14.0%	(159 405)	21.4%	(76.2%)	
Cash Flow from Financing Activities											
Receipts	21 637	(53)	(.2%)	(1 281)	(5.9%)	(1 334)	(6.2%)	(1 539)	(.2%)	(16.8%)	
Short term loans	-	-	-	1 255	-	1 255	-	-	-	(100.0%)	
Borrowing long term/refinancing	20 046	(720)	(3.6%)	(4 245)	(21.2%)	(4 965)	(24.8%)	(712)	(1.8%)	496.3%	
Increase (decrease) in consumer deposits	1 591	667	41.9%	1 710	107.5%	2 376	149.4%	(827)	8.4%	(306.8%)	
Payments	(49 200)	(4 522)	9.2%	(17 169)	34.9%	(21 690)	44.1%	(18 711)	48.5%	(8.2%)	
Repayment of borrowing	(49 200)	(4 522)	9.2%	(17 169)	34.9%	(21 690)	44.1%	(18 711)	48.5%	(8.2%)	
Net Cash from/(used) Financing Activities	(27 563)	(4 574)	16.6%	(18 450)	66.9%	(23 024)	83.5%	(20 250)	2 078.0%	(8.3%)	
Net Increase/(Decrease) in cash held	13 587	144 891	1 066.4%	237 395	1 747.2%	382 286	2 813.6%	40 792	73.3%	482.0%	
Cash/cash equivalents at the year begin:	444 534	483 854	108.8%	626 476	140.9%	483 854	108.8%	653 865	101.5%	(4.2%)	
Cash/cash equivalents at the year end:	458 121	628 745	137.2%	863 871	188.6%	866 140	189.1%	694 657	93.2%	24.4%	

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	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	58 408	7.9%	41 805	5.6%	23 040	3.1%	619 060	83.4%	742 312	24.2%	-	-	242 996	32.7%
Trade and Other Receivables from Exchange Transactions - Electricity	82 414	27.1%	24 747	8.1%	15 036	4.9%	182 113	59.8%	304 311	9.9%	-	-	97 949	32.2%
Receivables from Non-exchange Transactions - Property Rates	30 759	4.1%	16 705	2.2%	17 899	2.4%	689 037	91.3%	754 401	24.6%	-	-	22 262	3.0%
Receivables from Exchange Transactions - Waste Water Management	15 438	5.0%	9 871	3.2%	8 532	2.8%	272 195	88.9%	306 037	10.0%	-	-	78 729	25.7%
Receivables from Exchange Transactions - Waste Management	12 614	4.8%	7 796	3.0%	6 976	2.7%	232 972	89.5%	260 358	8.5%	-	-	61 297	23.5%
Receivables from Exchange Transactions - Property Rental Debtors	740	1.9%	907	2.3%	734	1.8%	37 496	94.0%	39 877	1.3%	-	-	20 167	50.6%
Interest on Arrear Debtor Accounts	11 211	3.2%	10 984	3.1%	10 680	3.0%	317 679	90.6%	350 554	11.4%	-	-	155 973	44.5%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	18 018	5.8%	6 639	2.1%	5 350	1.7%	279 198	90.3%	309 204	10.1%	-	-	138 017	44.6%
Total By Income Source	229 603	7.5%	119 454	3.9%	88 248	2.9%	2 629 749	85.7%	3 067 054	100.0%	-	-	817 390	26.7%
Debtors Age Analysis By Customer Group														
Organs of State	30 516	5.2%	16 067	2.7%	10 210	1.7%	535 180	90.4%	591 973	19.3%	-	-	177 074	29.9%
Commercial	77 608	19.1%	25 447	6.3%	18 556	4.6%	284 479	70.1%	406 090	13.2%	-	-	112 076	27.6%
Households	111 195	5.7%	76 904	3.9%	53 030	2.7%	1 725 588	87.7%	1 966 716	64.1%	-	-	486 795	24.8%
Other	10 283	10.1%	1 036	1.0%	4 453	6.3%	84 502	82.6%	102 275	3.3%	-	-	41 446	40.5%
Total By Customer Group	229 603	7.5%	119 454	3.9%	88 248	2.9%	2 629 749	85.7%	3 067 054	100.0%	-	-	817 390	26.7%

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	%
Creditor Age Analysis										
Bulk Electricity	50 329	17.3%	22 174	7.6%	50 303	17.3%	167 725	57.7%	290 531	40.8%
Bulk Water	12 506	7.6%	4 854	2.9%	6 493	3.9%	141 245	85.6%	165 098	23.2%
PAYE deductions	7 630	48.8%	339	2.2%	234	1.5%	7 425	47.5%	15 629	2.2%
VAT (output less input)	6 232	98.9%	98	1.6%	72	1.1%	(100)	(1.6%)	6 303	9%
Pensions / Retirement	6 478	57.1%	407	3.6%	223	2.0%	4 239	37.4%	11 348	16%
Loan repayments	20 586	96.1%	-	-	-	-	831	3.9%	21 416	3.0%
Trade Creditors	21 312	28.9%	6 476	8.8%	6 099	8.3%	39 748	54.0%	73 635	10.3%
Auditor-General	7 848	9.8%	4 573	5.7%	3 838	4.8%	63 633	79.6%	79 892	11.2%
Other	33 067	67.8%	1 462	3.0%	100	2%	14 167	29.0%	48 796	6.8%
Total	165 988	23.3%	40 383	5.7%	67 362	9.5%	438 914	61.6%	712 648	100.0%

Contact Details

Municipal Manager	
Financial Manager	

Source Local Government Database

1. All figures in this report are unaudited.

Municipal Manager:

Chief Financial Officer:

Date:

Date:

**AGGREGATED INFORMATION FOR NORTH WEST
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	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	14 006 607	4 414 018	31.5%	2 979 642	21.3%	7 393 659	52.8%	3 087 367	50.7%	(3.5%)
Property rates	1 521 130	407 958	26.8%	359 168	23.6%	767 126	50.4%	345 831	57.3%	3.9%
Property rates - penalties and collection charges	19 140	4 129	21.6%	8 167	42.7%	12 296	64.2%	3 999	57.5%	104.2%
Service charges - electricity revenue	4 207 064	1 058 966	25.2%	948 001	22.5%	2 004 967	47.7%	862 569	44.7%	9.7%
Service charges - water revenue	1 514 018	357 338	23.6%	347 131	22.9%	704 470	46.5%	293 340	36.6%	18.3%
Service charges - sanitation revenue	533 857	127 087	23.8%	130 656	24.5%	257 743	48.3%	90 238	41.8%	44.8%
Service charges - refuse revenue	458 584	106 768	23.3%	104 896	22.9%	211 664	46.2%	90 314	51.4%	16.1%
Service charges - other	35 054	124 894	356.3%	4 029	11.5%	128 923	367.8%	12 678	13.7%	(68.2%)
Rental of facilities and equipment	29 807	8 263	27.7%	8 849	29.7%	17 112	57.4%	6 712	33.4%	31.8%
Interest earned - external investments	91 343	21 500	23.5%	16 008	17.5%	37 508	41.1%	34 533	58.4%	(53.6%)
Interest earned - outstanding debtors	431 693	127 122	29.4%	120 109	27.8%	247 231	57.3%	108 957	58.5%	10.2%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	82 413	7 316	8.9%	20 677	25.1%	27 993	34.0%	9 786	28.1%	111.3%
Licences and permits	71 539	12 450	17.4%	13 062	18.3%	25 512	35.7%	15 551	41.0%	(16.0%)
Agency services	26 589	9 371	35.2%	1 962	7.4%	11 332	42.6%	7 151	25.8%	(72.6%)
Transfers recognised - operational	4 678 822	1 926 431	41.2%	819 748	17.5%	2 746 179	58.7%	1 157 149	65.3%	(29.2%)
Other own revenue	295 490	113 967	38.6%	74 396	25.2%	188 363	63.7%	48 364	25.8%	53.8%
Gains on disposal of PPE	10 062	458	4.6%	4 782	47.5%	5 240	52.1%	193	1.0%	2 372.7%
Operating Expenditure	14 904 683	3 090 475	20.7%	3 570 562	24.0%	6 661 041	44.7%	3 216 578	45.1%	11.0%
Employee related costs	3 636 410	866 293	23.8%	866 104	23.8%	1 732 398	47.6%	828 344	48.5%	4.6%
Remuneration of councillors	304 046	70 617	23.2%	67 050	22.1%	137 668	45.3%	64 540	44.1%	3.9%
Debt impairment	1 376 333	16 398	1.2%	52 673	3.8%	69 071	5.0%	214 899	29.2%	(75.5%)
Depreciation and asset impairment	1 522 381	90 591	6.0%	344 561	22.6%	435 153	28.6%	419 512	36.0%	(17.9%)
Finance charges	115 934	41 198	35.5%	55 323	47.7%	96 522	83.3%	53 402	59.6%	3.6%
Bulk purchases	4 190 505	1 232 277	29.4%	1 128 638	26.9%	2 360 915	56.3%	776 107	48.3%	45.4%
Other Materials	486 083	73 207	15.1%	138 629	28.5%	211 837	43.6%	115 107	45.4%	20.4%
Contracted services	716 428	123 465	17.2%	172 026	24.0%	295 492	41.2%	182 597	43.6%	(5.8%)
Transfers and grants	433 068	85 302	19.7%	82 759	19.1%	168 061	38.8%	67 233	30.6%	23.1%
Other expenditure	2 123 375	491 124	23.1%	662 635	31.2%	1 153 760	54.3%	494 841	52.0%	33.9%
Loss on disposal of PPE	120	-	-	165	137.9%	165	137.9%	(5)	(4.2%)	(3 409.1%)
Surplus/(Deficit)	(898 076)	1 323 543		(590 920)		732 618		(129 212)		
Transfers recognised - capital	2 074 062	184 808	8.9%	297 309	14.3%	482 117	23.2%	178 390	17.6%	66.7%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	(425 821)	7 743	(1.8%)	-	-	7 743	(1.8%)	5 155	(4.1%)	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	750 165	1 516 093		(293 616)		1 222 478		54 333		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	750 165	1 516 093		(293 616)		1 222 478		54 333		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	750 165	1 516 093		(293 616)		1 222 478		54 333		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	750 165	1 516 093		(293 616)		1 222 478		54 333		

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	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	3 116 767	433 635	13.9%	612 869	19.7%	1 046 504	33.6%	735 426	39.4%	(16.7%)
National Government	2 364 529	371 316	15.7%	510 571	21.6%	881 887	37.3%	600 697	45.1%	(15.0%)
Provincial Government	2 705	1 663	61.5%	961	35.5%	2 624	97.0%	14 127	251.3%	(93.2%)
District Municipality	4 500	6 346	141.0%	-	-	6 346	141.0%	313	-	(100.0%)
Other transfers and grants	5 572	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	2 377 306	379 325	16.0%	511 532	21.5%	890 856	37.5%	615 136	45.5%	(16.8%)
Borrowing	319 692	153	-	11 454	3.6%	11 607	3.6%	72 769	25.6%	(84.3%)
Internally generated funds	329 329	54 157	16.4%	89 218	27.1%	143 375	43.5%	42 914	19.1%	107.9%
Public contributions and donations	90 440	-	-	666	.7%	666	.7%	4 607	29.7%	(95.6%)
Capital Expenditure Standard Classification	3 116 767	433 635	13.9%	612 869	19.7%	1 046 504	33.6%	735 426	39.4%	(16.7%)
Governance and Administration	77 467	17 080	22.0%	32 287	41.7%	49 367	63.7%	11 751	8.3%	174.8%
Executive & Council	30 777	623	2.0%	7 127	23.2%	7 750	25.2%	2 109	13.6%	238.0%
Budget & Treasury Office	6 835	168	2.5%	3 309	48.4%	3 477	50.9%	1 520	1.0%	117.6%
Corporate Services	39 855	16 289	40.9%	21 852	54.8%	38 140	95.7%	8 122	30.7%	169.1%
Community and Public Safety	121 059	20 234	16.7%	21 260	17.6%	41 494	34.3%	38 640	21.1%	(45.0%)
Community & Social Services	55 430	11 230	20.3%	7 852	14.2%	19 082	34.4%	21 291	20.2%	(63.1%)
Sport And Recreation	51 643	3 973	7.7%	7 100	13.7%	11 073	21.4%	13 549	55.4%	(47.6%)
Public Safety	13 986	5 032	36.0%	6 307	45.1%	11 339	81.1%	3 800	11.5%	66.0%
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	1 269 293	245 189	19.3%	293 428	23.1%	538 617	42.4%	287 984	42.2%	1.9%
Planning and Development	119 206	21 828	18.3%	49 560	41.6%	71 388	59.9%	80 176	115.6%	(38.2%)
Road Transport	1 147 397	223 031	19.4%	243 815	21.2%	466 846	40.7%	207 630	34.2%	17.4%
Environmental Protection	2 690	330	12.3%	52	1.9%	382	14.2%	178	8.4%	(70.6%)
Trading Services	1 637 548	151 116	9.2%	265 895	16.2%	417 011	25.5%	397 051	48.0%	(33.0%)
Electricity	334 243	23 665	7.1%	44 406	13.3%	68 071	20.4%	48 578	21.3%	(8.6%)
Water	736 524	103 467	14.0%	144 644	19.6%	248 111	33.7%	268 403	78.8%	(46.1%)
Waste Water Management	539 586	18 101	3.4%	73 742	13.7%	91 843	17.0%	53 776	26.8%	37.1%
Waste Management	27 195	5 883	21.6%	3 103	11.4%	8 985	33.0%	26 294	83.8%	(88.2%)
Other	11 400	16	.1%	-	-	16	.1%	-	-	-

Part 3: Cash Receipts and Payments

R thousands	Budget Main appropriation	2015/16						2014/15		O2 of 2014/15 to O2 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			
Cash Flow from Operating Activities	14 655 429	4 844 920	33.1%	3 753 230	25.6%	8 598 150	58.7%	3 495 463	56.8%	7.4%		
Receipts												
Property rates, penalties and collection charges	1 282 794	280 084	21.8%	308 118	24.0%	588 202	45.9%	277 031	49.6%	11.2%		
Service charges	5 625 389	1 360 581	24.2%	1 264 452	22.5%	2 625 033	46.7%	1 111 750	49.1%	13.7%		
Other revenue	481 454	406 043	84.3%	423 893	88.0%	829 936	172.4%	320 056	49.4%	32.4%		
Government - operating	4 679 235	1 904 909	40.7%	1 074 103	23.0%	2 979 012	63.7%	1 101 358	66.3%	(2.5)%		
Government - capital	2 375 095	826 190	34.8%	621 558	26.2%	1 447 748	61.0%	601 785	61.3%	3.3%		
Interest	211 463	67 114	31.7%	61 106	28.9%	128 219	60.6%	83 481	119.7%	(26.8)%		
Dividends	-	-	-	-	-	-	-	-	-	-		
Payments	(12 153 288)	(3 588 645)	29.5%	(3 368 545)	27.7%	(6 957 190)	57.2%	(2 970 677)	57.8%	13.4%		
Suppliers and employees	(11 598 750)	(3 499 402)	30.2%	(3 263 249)	28.1%	(6 362 651)	58.3%	(2 908 512)	59.9%	12.2%		
Finance charges	(116 803)	(32 409)	27.7%	(48 574)	41.6%	(80 982)	69.3%	(19 649)	28.3%	147.2%		
Transfers and grants	(437 735)	(56 834)	13.0%	(56 722)	13.0%	(113 556)	25.9%	(42 515)	19.1%	33.4%		
Net Cash from/(used) Operating Activities	2 502 141	1 256 276	50.2%	384 685	15.4%	1 640 961	65.6%	524 786	53.0%	(26.7)%		
Cash Flow from Investing Activities												
Receipts	234 124	(27 178)	(11.6%)	23 971	10.2%	(3 208)	(1.4%)	141 767	92.1%	(83.1%)		
Proceeds on disposal of PPE	19 648	19 648	75.0%	4 718	18.0%	24 366	93.0%	15 428	32.4%	(69.4)%		
Decrease in non-current debtors	146 008	121	.1%	25 961	17.8%	26 082	17.9%	35 943	20.2%	(27.8)%		
Decrease in other non-current receivables	-	16	-	15	-	30	-	12	19.2%	22.5%		
Decrease (increase) in non-current investments	61 917	(46 963)	(75.8%)	(6 723)	(10.9%)	(53 686)	(86.7%)	90 384	351.5%	(107.4)%		
Payments	(2 889 399)	(460 427)	15.9%	(657 413)	22.8%	(1 117 840)	38.7%	(636 682)	42.3%	3.3%		
Capital assets	(2 889 399)	(460 427)	15.9%	(657 413)	22.8%	(1 117 840)	38.7%	(636 682)	42.3%	3.3%		
Net Cash from/(used) Investing Activities	(2 655 275)	(487 605)	18.4%	(633 442)	23.9%	(1 121 048)	42.2%	(494 916)	37.5%	28.0%		
Cash Flow from Financing Activities												
Receipts	169 804	897	.5%	(4 212)	(2.5%)	(3 316)	(2.0%)	25 250	7.1%	(116.7)%		
Short term loans	2 500	-	-	-	-	-	-	-	-	-		
Borrowing long term/refinancing	100 000	(1 327)	(1.3%)	(3 519)	(3.5%)	(4 846)	(4.8%)	22 513	5.3%	(115.6)%		
Increase (decrease) in consumer deposits	67 304	2 224	3.3%	(693)	(1.0%)	1 530	2.3%	2 737	25.7%	(125.3)%		
Payments	(146 446)	(13 310)	9.1%	(47 824)	32.7%	(61 134)	41.7%	(56 856)	63.7%	(15.9)%		
Repayment of borrowing	(146 446)	(13 310)	9.1%	(47 824)	32.7%	(61 134)	41.7%	(56 856)	63.7%	(15.9)%		
Net Cash from/(used) Financing Activities	23 357	(12 413)	(53.1%)	(52 037)	(22.8%)	(64 450)	(275.9%)	(31 606)	(26.3%)	64.6%		
Net Increase/(Decrease) in cash held	(129 777)	756 257	(582.7%)	(300 794)	231.8%	455 463	(351.0%)	(1 736)	107.1%	17 225.5%		
Cash/cash equivalents at the year begin:	1 636 521	1 395 811	85.3%	2 152 068	131.5%	1 395 811	85.3%	2 013 994	116.4%	6.9%		
Cash/cash equivalents at the year end:	1 506 744	2 152 068	142.8%	1 851 274	122.9%	1 851 274	122.9%	2 012 257	114.2%	(8.0)%		

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	%
	Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	145 820	5.2%	88 885	3.2%	81 907	2.9%	2 465 368	88.6%	2 781 980	28.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	309 897	24.7%	151 450	12.1%	82 090	6.6%	708 790	56.6%	1 252 228	12.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	111 765	6.7%	63 327	3.8%	53 603	3.2%	1 429 016	86.2%	1 657 711	17.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	35 065	4.2%	22 602	2.7%	20 420	2.5%	749 924	90.6%	828 011	8.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	36 123	4.0%	25 347	2.8%	23 571	2.6%	826 434	90.7%	911 475	9.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	850	5.3%	442	2.8%	441	2.7%	14 296	89.2%	16 029	.2%	-	-	-	-
Interest on Arrear Debtor Accounts	42 559	2.5%	39 478	2.4%	27 313	1.6%	1 569 669	93.5%	1 679 018	17.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	19 197	3.4%	(21 345)	(3.8%)	15 429	2.7%	551 719	97.6%	585 000	5.8%	34	-	-	-
Total By Income Source	701 276	7.2%	370 188	3.8%	304 773	3.1%	8 315 216	85.8%	9 691 452	100.0%	34	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	42 523	5.2%	(6 920)	(.8%)	26 484	3.2%	757 588	92.4%	819 675	8.5%	-	-	-	-
Commercial	297 181	21.0%	156 936	11.1%	89 311	6.3%	871 672	61.6%	1 415 101	14.6%	-	-	-	-
Households	334 928	4.8%	199 874	2.8%	174 102	2.5%	6 339 454	89.9%	7 048 358	72.7%	30	-	-	-
Other	26 644	6.5%	20 297	5.0%	14 876	3.6%	346 501	84.9%	408 318	4.2%	1	-	-	-
Total By Customer Group	701 276	7.2%	370 188	3.8%	304 773	3.1%	8 315 216	85.8%	9 691 452	100.0%	34	-	-	-

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	%
	Creditor Age Analysis									
Bulk Electricity	127 290	18.9%	61 384	9.1%	24 731	3.7%	461 144	68.4%	674 549	37.5%
Bulk Water	59 563	10.1%	30 084	5.1%	10 481	1.8%	486 772	82.9%	586 900	32.6%
PAYE deductions	5 439	78.6%	431	6.2%	444	6.4%	609	8.8%	6 923	4%
VAT (output less input)	75	100.0%	-	-	-	-	-	-	75	-
Pensions / Retirement	4 514	82.2%	977	17.8%	-	-	-	-	5 490	.3%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	87 846	20.6%	25 090	5.9%	14 229	3.3%	298 266	70.1%	425 431	23.6%
Auditor-General	6 497	15.9%	3 683	9.0%	4 166	10.2%	26 611	65.0%	40 957	2.3%
Other	2 201	3.7%	1 079	1.8%	1 108	1.9%	54 901	92.6%	59 289	3.3%
Total	293 425	16.3%	122 728	6.8%	55 158	3.1%	1 328 303	73.8%	1 799 613	100.0%

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

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	
Operating Revenue and Expenditure										
Operating Revenue	46 413 208	12 658 900	27.3%	11 613 211	25.0%	24 272 111	52.3%	10 020 733	52.3%	15.9%
Property rates	8 631 497	2 765 276	32.0%	2 203 908	25.5%	4 969 184	57.6%	1 671 131	57.8%	31.9%
Property rates - penalties and collection charges	23 901	4 629	19.4%	6 168	25.8%	10 796	45.2%	7 283	42.7%	(15.3%)
Service charges - electricity revenue	16 367 214	4 228 741	25.8%	3 909 105	23.9%	8 137 846	49.7%	3 537 310	49.8%	10.5%
Service charges - water revenue	4 090 638	789 719	19.3%	1 046 875	25.6%	1 836 595	44.9%	921 360	44.3%	13.6%
Service charges - sanitation revenue	2 215 747	697 512	31.5%	500 773	22.6%	1 198 285	54.1%	415 778	52.2%	20.4%
Service charges - refuse revenue	1 685 341	482 612	28.6%	373 388	22.2%	856 000	50.8%	321 868	54.6%	16.0%
Service charges - other	500 938	202 663	40.5%	99 155	19.8%	301 818	60.3%	84 344	60.8%	17.6%
Rental of facilities and equipment	503 961	127 536	25.3%	128 633	25.5%	256 169	50.8%	127 696	52.1%	7.7%
Interest earned - external investments	472 138	202 941	43.0%	204 570	43.3%	407 511	86.3%	186 094	76.3%	9.9%
Interest earned - outstanding debtors	317 378	70 326	22.2%	77 077	24.3%	147 403	46.4%	71 896	51.8%	7.2%
Dividends received	15	-	-	-	-	-	-	-	-	-
Fines	1 593 437	217 905	13.7%	230 625	14.5%	448 530	28.1%	93 635	51.5%	146.3%
Licences and permits	108 819	22 304	20.5%	21 711	20.0%	44 016	40.4%	24 558	46.3%	(11.6%)
Agency services	436 197	131 651	30.2%	131 098	30.1%	262 750	60.2%	131 662	58.9%	(4.4%)
Transfers recognised - operational	6 362 427	1 842 719	29.0%	1 768 386	27.8%	3 611 105	56.8%	1 538 970	50.0%	14.9%
Other own revenue	2 990 164	865 924	29.0%	901 652	30.2%	1 767 576	59.1%	856 287	60.7%	5.3%
Gains on disposal of PPE	113 399	6 441	5.7%	10 087	8.9%	16 528	14.6%	30 862	23.3%	(67.3%)
Operating Expenditure	47 070 715	9 668 641	20.5%	11 189 030	23.8%	20 857 671	44.3%	9 810 178	44.7%	14.1%
Employee related costs	14 144 882	3 178 516	22.5%	3 895 822	27.5%	7 074 338	50.0%	3 424 890	49.2%	13.8%
Remuneration of councillors	376 735	81 322	21.6%	82 586	21.9%	163 907	43.5%	80 764	45.4%	2.3%
Debt impairment	2 448 411	325 972	13.3%	341 169	13.9%	667 141	27.2%	272 169	44.8%	25.4%
Depreciation and asset impairment	3 300 496	630 968	19.1%	852 976	25.8%	1 483 944	45.0%	732 934	41.2%	16.4%
Finance charges	1 360 611	227 618	16.7%	294 595	21.7%	522 213	38.4%	305 951	41.5%	(3.7%)
Bulk purchases	11 801 485	2 862 856	24.3%	2 570 358	21.8%	5 433 214	46.0%	2 245 482	46.1%	14.5%
Other Materials	828 769	99 863	11.9%	161 934	19.5%	261 798	31.5%	126 409	39.1%	28.1%
Contracted services	5 399 308	664 240	12.3%	1 041 645	19.3%	1 705 885	31.6%	984 004	34.0%	5.9%
Transfers and grants	260 097	85 263	32.8%	59 961	23.1%	145 223	55.8%	62 460	56.6%	(4.0%)
Other expenditure	7 389 159	1 512 060	20.5%	1 887 120	25.5%	3 399 181	46.0%	1 574 670	43.6%	19.8%
Loss on disposal of PPE	6 762	(36)	(0.5%)	864	12.8%	828	12.2%	445	12.5%	94.2%
Surplus/(Deficit)	(657 507)	2 990 259		424 181		3 414 440		210 555		
Transfers recognised - capital	3 267 937	393 717	12.0%	630 007	19.3%	1 023 725	31.3%	886 432	34.4%	(28.9%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	(5 282)	5	(1.1%)	181	(3.4%)	186	(3.5%)	(1 500)	45.0%	(112.1%)
Surplus/(Deficit) after capital transfers and contributions	2 605 148	3 383 981		1 054 369		4 438 351		1 095 487		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	2 605 148	3 383 981		1 054 369		4 438 351		1 095 487		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	2 605 148	3 383 981		1 054 369		4 438 351		1 095 487		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	(0)	-	(100.0%)
Surplus/(Deficit) for the year	2 605 148	3 383 981		1 054 369		4 438 351		1 095 487		

Part 2: Capital Revenue and Expenditure

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	
Capital Revenue and Expenditure										
Source of Finance	8 442 520	1 020 337	12.1%	1 636 085	19.4%	2 656 423	31.5%	1 657 007	29.2%	(1.3%)
National Government	2 986 505	394 326	13.2%	569 839	19.1%	964 164	32.3%	743 202	35.0%	(23.3%)
Provincial Government	382 233	48 096	12.6%	125 492	32.8%	173 588	45.4%	204 969	53.6%	(38.8%)
District Municipality	6 081	1 222	20.1%	2 595	42.7%	3 817	62.8%	463	7.7%	461.0%
Other transfers and grants	18 238	1 024	5.6%	319	1.7%	1 343	7.4%	10 901	19.8%	(97.1%)
Transfers recognised - capital	3 393 056	444 668	13.1%	698 245	20.6%	1 142 913	33.7%	959 534	37.2%	(27.2%)
Borrowing	3 305 671	422 507	12.8%	678 089	20.5%	1 100 596	33.3%	445 776	23.6%	52.1%
Internally generated funds	1 668 363	134 088	8.0%	237 739	14.2%	371 748	22.3%	232 473	20.3%	2.3%
Public contributions and donations	75 430	19 153	25.4%	22 012	29.2%	41 166	54.6%	19 223	37.5%	14.5%
Capital Expenditure Standard Classification	8 442 520	1 020 337	12.1%	1 636 085	19.4%	2 656 423	31.5%	1 657 007	29.2%	(1.3%)
Governance and Administration	738 510	42 590	5.8%	144 730	19.6%	187 320	25.4%	86 564	24.3%	67.2%
Executive & Council	52 190	3 018	5.8%	5 745	11.0%	8 763	16.8%	3 193	13.2%	79.9%
Budget & Treasury Office	29 008	2 660	9.2%	5 391	18.6%	8 051	27.8%	3 540	34.7%	52.3%
Corporate Services	657 312	36 911	5.6%	133 595	20.3%	170 506	25.9%	79 831	24.7%	67.3%
Community and Public Safety	1 241 688	137 944	11.1%	260 510	21.0%	398 454	32.1%	428 971	35.9%	(39.3%)
Community & Social Services	126 955	26 743	21.1%	27 731	21.8%	54 475	42.9%	29 842	18.2%	(7.1%)
Sport And Recreation	239 176	20 942	8.7%	47 035	19.7%	67 877	28.4%	60 058	35.3%	(21.7%)
Public Safety	210 194	28 376	13.5%	38 212	18.2%	66 588	31.7%	24 281	31.2%	57.4%
Housing	653 657	61 134	9.4%	144 630	22.1%	205 765	31.5%	310 424	41.4%	(53.4%)
Health	11 707	849	7.3%	2 901	24.8%	3 750	32.0%	4 366	25.1%	(33.6%)
Economic and Environmental Services	2 068 660	235 984	11.4%	484 369	23.4%	720 353	34.8%	469 726	32.7%	3.1%
Planning and Development	132 540	10 569	8.0%	13 290	10.0%	23 859	18.0%	10 651	18.2%	24.8%
Road Transport	1 923 259	225 243	11.7%	469 410	24.4%	694 653	36.1%	455 270	33.6%	3.1%
Environmental Protection	12 861	172	1.3%	1 669	13.0%	1 841	14.3%	3 806	22.9%	(56.1%)
Trading Services	4 391 534	603 781	13.7%	746 257	17.0%	1 350 038	30.7%	671 622	25.4%	11.1%
Electricity	1 711 786	183 099	10.7%	236 677	13.8%	419 776	24.5%	232 242	22.7%	1.9%
Water	1 002 316	139 312	13.9%	259 056	25.8%	398 368	39.7%	187 280	32.5%	38.3%
Waste Water Management	1 280 018	229 916	18.0%	222 149	17.4%	452 065	35.3%	187 898	26.9%	18.2%
Waste Management	397 415	51 454	12.9%	28 375	7.1%	79 829	20.1%	64 202	17.8%	(55.8%)
Other	2 127	39	1.8%	219	10.3%	258	12.1%	123	7.1%	78.7%

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	
Cash Flow from Operating Activities										
Receipts	46 691 783	13 929 910	29.8%	14 911 695	31.9%	28 841 605	61.8%	12 349 652	57.6%	20.7%
Property rates, penalties and collection charges	8 472 629	2 335 745	27.6%	2 404 193	28.4%	4 739 938	55.9%	2 103 088	52.4%	14.3%
Service charges	23 379 182	5 915 934	25.3%	5 903 282	25.3%	11 819 215	50.6%	5 257 576	50.0%	12.3%
Other revenue	4 384 398	2 433 555	55.5%	3 659 754	83.5%	6 093 309	139.0%	2 186 926	115.9%	67.3%
Government - operating	6 360 560	2 012 317	31.6%	1 558 451	24.5%	3 570 769	56.1%	1 446 153	51.8%	7.8%
Government - capital	3 378 077	1 041 374	30.8%	1 195 824	35.4%	2 237 198	66.2%	1 164 753	60.9%	2.7%
Interest	716 921	190 985	26.6%	189 879	26.5%	380 864	53.1%	191 155	73.3%	(7%)
Dividends	15	-	-	311	2 057.9%	-	2 057.9%	-	-	(100.0%)
Payments	(40 463 436)	(13 092 833)	32.4%	(12 681 580)	31.3%	(25 774 414)	63.7%	(10 131 234)	60.8%	25.2%
Suppliers and employees	(39 097 667)	(12 792 155)	32.7%	(12 350 653)	31.6%	(25 142 807)	64.3%	(9 820 824)	61.4%	25.8%
Finance charges	(1 231 147)	(208 369)	16.9%	(296 040)	24.0%	(504 409)	41.0%	(285 930)	43.6%	-3.5%
Transfers and grants	(134 622)	(92 309)	68.6%	(34 888)	25.9%	(127 197)	94.5%	(24 481)	37.8%	42.5%
Net Cash from/(used) Operating Activities	6 228 347	837 077	13.4%	2 230 115	35.8%	3 067 191	49.2%	2 218 418	42.3%	5%
Cash Flow from Investing Activities										
Receipts	(45 437)	333 650	(734.3%)	74 461	(163.9%)	408 110	(898.2%)	28 841	(53.3%)	158.2%
Proceeds on disposal of PPE	106 483	7 105	6.7%	11 534	10.8%	18 639	17.5%	4 426	8.6%	160.6%
Decrease in non-current debtors	12 823	426	3.3%	308	2.4%	734	5.7%	251	-	22.8%
Decrease in other non-current receivables	7 879	(19 671)	(249.7%)	330	4.2%	(19 342)	(245.5%)	317	173.7%	4.0%
Decrease (increase) in non-current investments	(172 623)	345 790	(200.3%)	62 289	(36.1%)	408 079	(236.4%)	23 848	(39.3%)	161.2%
Payments	(8 467 386)	(1 083 320)	12.8%	(1 448 843)	17.1%	(2 532 164)	29.9%	(1 518 120)	30.9%	(4.6%)
Capital assets	(8 467 386)	(1 083 320)	12.8%	(1 448 843)	17.1%	(2 532 164)	29.9%	(1 518 120)	30.9%	(4.6%)
Net Cash from/(used) Investing Activities	(8 512 823)	(749 671)	8.8%	(1 374 383)	16.1%	(2 124 053)	25.0%	(1 489 279)	27.9%	(7.1%)
Cash Flow from Financing Activities										
Receipts	2 734 447	5 147	.2%	8 409	.3%	13 556	.5%	10 198	3.2%	(17.5%)
Short term loans	(1 135)	-	-	1 357	(119.6%)	1 357	(119.6%)	4 548	139.1%	(70.2%)
Borrowing long term/refinancing	2 686 055	1 244	4.6%	4 930	2%	6 174	2%	-	1.4%	(100.0%)
Increase (decrease) in consumer deposits	49 527	3 903	7.9%	2 123	4.3%	6 026	12.2%	5 650	27.1%	(62.4%)
Payments	(726 978)	(115 540)	15.9%	(118 366)	16.3%	(233 906)	32.2%	(190 782)	48.0%	(38.0%)
Repayment of borrowing	(726 978)	(115 540)	15.9%	(118 366)	16.3%	(233 906)	32.2%	(190 782)	48.0%	(38.0%)
Net Cash from/(used) Financing Activities	2 007 469	(110 393)	(5.5%)	(109 956)	(5.5%)	(220 350)	(11.0%)	(180 583)	(17.3%)	(39.1%)
Net Increase/(Decrease) in cash held	(277 007)	(22 987)	8.3%	745 776	(269.2%)	722 788	(260.9%)	548 556	185.4%	36.0%
Cash/cash equivalents at the year begin:	5 402 366	10 203 634	188.9%	10 180 646	188.4%	10 203 634	188.9%	9 343 868	97.6%	9.0%
Cash/cash equivalents at the year end:	5 125 359	10 180 646	198.6%	10 926 422	213.2%	10 926 422	213.2%	9 892 424	100.1%	10.5%

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	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	426 064	15.3%	112 903	4.1%	76 773	2.8%	2 171 293	77.9%	2 787 033	30.4%	18 582	.7%	51 950	1.9%
Trade and Other Receivables from Exchange Transactions - Electricity	958 594	70.7%	76 621	5.6%	35 986	2.7%	285 337	21.0%	1 356 538	14.8%	3 736	.3%	10 650	.8%
Receivables from Non-exchange Transactions - Property Rates	588 747	31.3%	110 905	5.9%	45 944	2.4%	1 137 041	60.4%	1 882 636	20.5%	1 967	.1%	41 940	2.2%
Receivables from Exchange Transactions - Waste Water Management	214 617	16.0%	55 412	4.1%	40 036	3.0%	1 034 622	76.9%	1 344 686	14.7%	28 431	2.1%	49 069	3.6%
Receivables from Exchange Transactions - Waste Management	132 566	18.3%	33 658	4.7%	26 828	3.7%	530 143	73.3%	723 195	7.9%	9 050	1.3%	46 493	6.4%
Receivables from Exchange Transactions - Property Rental Debtors	58 645	8.5%	13 688	2.0%	(1 345)	(2%)	617 464	89.7%	688 452	7.5%	1 625	.2%	5 120	.7%
Interest on Arrear Debtor Accounts	46 926	5.2%	22 852	2.5%	20 491	2.3%	815 483	90.0%	905 751	9.9%	659	.1%	1 003	.1%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(167 731)	32.2%	(188 237)	36.1%	(18 016)	3.5%	(146 999)	28.2%	(520 983)	(5.7%)	4 812	(.9%)	32 953	(6.3%)
Total By Income Source	2 258 426	24.6%	237 802	2.6%	226 696	2.5%	6 444 384	70.3%	9 167 309	100.0%	68 861	.8%	239 178	2.6%
Debtors Age Analysis By Customer Group														
Organs of State	104 636	101.5%	(139 560)	(135.4%)	(16 408)	(15.9%)	154 382	149.8%	103 050	1.1%	-	-	409	.4%
Commercial	1 030 395	55.6%	106 590	5.8%	39 035	2.1%	6 777 076	36.5%	1 853 096	20.2%	706	.7%	3 473	.2%
Households	1 216 318	16.5%	302 565	4.1%	205 990	2.8%	5 630 822	76.6%	7 355 695	80.2%	61 911	.8%	75 662	1.0%
Other	(92 923)	64.3%	(31 792)	22.0%	(1 921)	1.3%	(17 890)	12.4%	(144 532)	(1.6%)	6 244	(4.3%)	159 634	(110.4%)
Total By Customer Group	2 258 426	24.6%	237 802	2.6%	226 696	2.5%	6 444 384	70.3%	9 167 309	100.0%	68 861	.8%	239 178	2.6%

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	%
Creditor Age Analysis										
Bulk Electricity	108 562	65.1%	2 336	1.4%	2 043	1.2%	53 808	32.3%	166 749	25.8%
Bulk Water	265	66.9%	-	-	-	-	131	33.1%	395	1%
PAYE deductions	11 554	75.1%	539	3.5%	515	3.3%	2 779	18.1%	15 387	2.4%
VAT (output less input)	5 782	100.0%	-	-	-	-	-	-	5 782	.9%
Pensions / Retirement	2 264	80.0%	-	-	-	-	566	20.0%	2 830	.4%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	383 239	95.1%	6 269	1.6%	1 321	.3%	12 142	3.0%	402 972	62.2%
Auditor-General	4 688	25.1%	3 212	17.3%	1 935	10.4%	8 764	47.2%	18 579	2.9%
Other	29 897	85.8%	192	.6%	227	.7%	4 526	13.0%	34 842	5.4%
Total	546 231	84.4%	12 548	1.9%	6 040	.9%	82 716	12.8%	647 536	100.0%

Source Local Government Database

1. All figures in this report are unaudited.