

ELIAS MOTSOALEDI LOCAL MUNICIPALITY



SECTION 52 REPORT: 2015/16

REPORTING PERIOD: SECOND QUARTER

PART 1: QUARTERLY REPORT

PURPOSE

To submit a report to council within 30 days of the end of each quarter on implementation of the Budget and Financial state of the Municipality as required by Section 52 of the Municipal Finance Management Act

Executive Summary

Section 52 of the Municipal Finance Management Act deals with requirements for quarterly reporting and further states that the Mayor of the Municipality must within 30 days of the end of each quarter submit a report to council on implementation of the Budget and the financial state of the Municipality.

IN YEAR BUDGET STATEMENT TABLES

Table C1: Quarterly Budget Statement Summary

Description	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	Quarter 2	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Financial Performance									
Property rates	20 270	26 182	-	5 345	11 174	13 091	(1 917)	-15%	26 182
Service charges	59 137	67 601	-	17 899	35 198	33 801	1 398	4%	67 601
Investment revenue	3 250	4 600	-	773	1 679	2 300	(621)	-27%	4 600
Transfers recognised - operational	170 641	216 652	-	72 478	161 920	108 326	53 594	49%	216 652
Other own revenue	14 140	16 188	-	3 585	7 624	8 094	(471)	-6%	16 188
Total Revenue excluding capital transfers	267 438	331 224	-	100 080	217 595	165 612	51 983	31%	331 224
Employee costs	93 553	115 256	-	28 462	52 339	57 628	(5 289)	-9%	115 256
Remuneration of Councillors	17 905	18 543	-	3 187	7 576	9 272	(1 695)	-18%	18 543
Depreciation & asset impairment	-	35 000	-	-	-	17 500	(17 500)	-100%	35 000
Finance charges	-	-	-	-	-	-	-	-	-
Materials and bulk purchases	52 849	65 430	-	15 729	35 603	32 715	2 888	9%	65 430
Transfers and grants	1 885	3 300	-	186	362	1 650	(1 288)	-78%	3 300
Other expenditure	90 951	102 901	-	29 998	60 340	51 450	8 890	17%	102 901
Total Expenditure	257 143	340 430	-	77 561	156 221	170 215	(13 994)	-8%	340 430
Surplus/(Deficit)	10 295	(9 206)	-	22 518	61 374	(4 603)	65 977	-1433%	(9 206)
Transfers recognised - capital	49 441	63 102	-	21 747	28 447	31 551	(3 104)	-10%	63 102
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	59 736	53 896	-	44 265	89 821	26 948	62 873	233%	53 896
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	59 736	53 896	-	44 265	89 821	26 948	62 873	233%	53 896
Capital expenditure & funds sources									
Capital expenditure	65 787	99 981	-	37 772	43 387	49 991	(6 603)	-13%	99 981
Capital transfers recognised	40 235	63 102	-	33 589	37 647	31 551	6 096	19%	63 102
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	9 430	36 879	-	4 183	5 741	18 440	(12 699)	-69%	36 879
Total sources of capital funds	49 665	99 981	-	37 772	43 387	49 991	(6 603)	-13%	99 981
Financial position									
Total current assets	107 592	66 715	-	-	183 951	-	-	-	66 715
Total non current assets	846 048	886 793	-	-	838 701	-	-	-	886 793
Total current liabilities	96 741	34 500	-	-	190 375	-	-	-	34 500
Total non current liabilities	30 512	40 000	-	-	41 091	-	-	-	40 000
Community wealth/Equity	826 387	879 008	-	-	791 186	-	-	-	879 008
Cash flows									
Net cash from (used) operating	41 145	72 559	-	(18 966)	14 842	36 280	21 437	59%	72 559
Net cash from (used) investing	(70 602)	(94 981)	-	(9 516)	(49 462)	(47 491)	1 971	-4%	(72 290)
Net cash from (used) financing	2 361	500	-	17	924	250	(674)	-269%	500
Cash/cash equivalents at the month/year end	24 567	(1 922)	-	-	86 808	9 039	(77 769)	-860%	121 273
Debtors & creditors analysis									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Days-1 Year	Over 1Year	Total
Debtors Age Analysis									
Total By Income Source	8 335	4 452	3 059	2 105	2 150	1 876	2 532	25 493	50 002
Creditors Age Analysis									
Total Creditors	-	-	-	-	-	-	-	-	-

Revenue

For the second quarter of October to December 2015, the year to date actual amounted to R 217, 595 million which reflects a 31% variance. Of the total revenue received during the second quarter, the major portion of R 159, 719 (73, 40%) million is from equitable share. Other receipts are from property rates, service charges and other grants.

Operating Expenditure

The operating expenditure for the quarter amounts to R77, 561 million with the year to date expenditure of R156, 221 million which shows 8% year to date variance when compared to the year to date budget.

Capital Expenditure

The capital expenditure for the quarter amounts to R 37, 772 million of which R30, 417 million is funded from MIG, R3, 171 million from INEP and R4,183 million from own revenue. This deviates with 13% when compared to year to date target.

Surplus/Deficit

Taking the above into consideration the net operating surplus for the quarter ending 31 December 2015 amounts to R44,265 million.

Debtors

Outstanding debtors comprises of consumer and sundry debtors. The total outstanding debtors as at end of the second quarter amounts to R50, 002 million of which consumer debtors amounts to R34, 627 million and sundry debtor amounts to R15, 375 million.

Creditors

All creditors are paid within 30 days of the receipt of an invoice as required by the MFMA. Creditors to the amount of R1 639 million were paid during the second quarter.

Table C2 – Quarterly Financial Performance (Standard Classification)

Description	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	Quarter 2	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Revenue - Standard									
Governance and administration	199 224	250 105	-	79 454	178 074	125 053	53 021	42%	250 105
Executive and council	894	930	-	467	675	465	210	45%	930
Budget and treasury office	198 268	248 806	-	78 986	177 397	124 403	52 994	43%	248 806
Corporate services	62	369	-	1	3	185	(182)	-99%	369
Community and public safety	805	772	-	728	880	386	494	128%	772
Community and social services	341	74	-	10	16	37	(20)	-56%	74
Sport and recreation	20	63	-	1	1	32	(30)	-96%	63
Public safety	443	635	-	717	862	317	545	172%	635
Housing	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
Economic and environmental services	55 853	64 347	-	24 701	28 948	32 174	(3 226)	-10%	64 347
Planning and development	1 377	1 670	-	485	660	835	(175)	-21%	1 670
Road transport	54 476	62 677	-	24 216	28 288	31 338	(3 051)	-10%	62 677
Environmental protection	-	-	-	-	-	-	-	-	-
Trading services	61 017	79 101	-	16 943	38 140	39 551	(1 411)	-4%	79 101
Electricity	57 529	73 973	-	16 011	36 286	36 986	(701)	-2%	73 973
Water	-	-	-	-	-	-	-	-	-
Waste water management	-	-	-	-	-	-	-	-	-
Waste management	3 488	5 128	-	932	1 854	2 564	(710)	-28%	5 128
Other	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	316 899	394 326	-	121 826	246 042	197 163	48 879	25%	394 326
Expenditure - Standard									
Governance and administration	113 581	164 839	-	35 785	72 966	82 419	(9 453)	-11%	164 839
Executive and council	41 290	46 223	-	11 849	24 025	23 112	913	4%	46 223
Budget and treasury office	26 970	70 927	-	12 275	24 594	35 463	(10 869)	-31%	70 927
Corporate services	45 322	47 689	-	11 660	24 347	23 844	503	2%	47 689
Community and public safety	38 272	22 539	-	5 835	9 943	11 270	(1 327)	-12%	22 539
Community and social services	17 315	9 004	-	2 569	4 517	4 502	15	0%	9 004
Sport and recreation	-	579	-	108	324	290	34	12%	579
Public safety	20 957	12 956	-	3 157	5 101	6 478	(1 377)	-21%	12 956
Housing	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
Economic and environmental services	35 205	63 638	-	15 709	29 793	31 819	(2 026)	-6%	63 638
Planning and development	12 500	14 507	-	2 194	4 074	7 253	(3 180)	-44%	14 507
Road transport	22 706	49 131	-	13 515	25 720	24 566	1 154	5%	49 131
Environmental protection	-	-	-	-	-	-	-	-	-
Trading services	70 084	89 414	-	20 233	43 519	44 707	(1 188)	-3%	89 414
Electricity	58 240	72 315	-	15 112	34 526	36 158	(1 632)	-5%	72 315
Water	-	-	-	-	-	-	-	-	-
Waste water management	-	-	-	-	-	-	-	-	-
Waste management	11 844	17 099	-	5 121	8 993	8 550	443	5%	17 099
Other	-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	257 143	340 430	-	77 561	156 221	170 215	(13 994)	-8%	340 430
Surplus/ (Deficit) for the year	59 756	53 896	-	44 265	89 821	26 948	62 873	233%	53 896

Table C3 – Quarterly Fin' Performance (Revenue and Expenditure by vote)

Vote Description	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	Quarter 2	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Revenue by Vote									
Vote 1 - Executive & Council	-	-	-	-	-	-	-	-	-
Vote 2 - Office of the Municipal Manager	894	930	-	467	675	465	210	45.1%	930
Vote 3 - Budget & Treasury	198 268	248 806	-	78 986	177 397	124 403	52 994	42.6%	248 806
Vote 4 - Corporate Services	62	369	-	1	3	185	(182)	-98.6%	369
Vote 5 - Community Services	9 539	12 248	-	2 851	4 927	6 124	(1 197)	-19.5%	12 248
Vote 6 - Technical Services	106 759	130 302	-	39 036	62 380	65 151	(2 771)	-4.3%	130 302
Vote 7 - Strategic Development	-	-	-	-	-	-	-	-	-
Vote 8 - Developmental Planning	1 377	1 670	-	485	660	835	(175)	-20.9%	1 670
Vote 9 - Executive Support	-	-	-	-	-	-	-	-	-
Total Revenue by Vote	316 899	394 326	-	121 826	246 042	197 163	48 879	24.8%	394 326
Expenditure by Vote									
Vote 1 - Executive & Council	26 977	27 732	-	7 462	14 818	13 866	952	6.9%	27 732
Vote 2 - Office of the Municipal Manager	14 313	20 660	-	4 387	9 182	10 330	(1 148)	-11.1%	20 660
Vote 3 - Budget & Treasury	26 970	70 927	-	12 275	24 594	35 463	(10 870)	-30.7%	70 927
Vote 4 - Corporate Services	45 322	28 962	-	4 755	11 921	14 481	(2 560)	-17.7%	28 962
Vote 5 - Community Services	54 007	46 798	-	12 463	21 467	23 399	(1 932)	-8.3%	46 798
Vote 6 - Technical Services	77 055	114 286	-	27 120	57 683	57 143	540	0.9%	114 286
Vote 7 - Strategic Development	6 227	-	-	-	-	-	-	-	-
Vote 8 - Developmental Planning	6 272	14 041	-	2 319	4 202	7 020	(2 819)	-40.1%	14 041
Vote 9 - Executive Support	-	17 023	-	6 780	12 198	8 511	3 687	43.3%	17 023
Total Expenditure by Vote	257 143	340 430	-	77 561	156 065	170 215	(14 150)	-8.3%	340 430
Surplus/ (Deficit) for the year	59 756	53 896	-	44 265	89 977	26 948	63 029	233.9%	53 896

Table C2 and C3 measures the quarterly actual against the year to date performance targets which is realized by vote and standard classification. The variances are all reflected in the year to date variance column.

Table C4: Quarterly Financial performance by Revenue Source and Expenditure Type

Description	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	Quarter 2	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Revenue By Source									
Property rates	20 270	26 182	–	5 345	11 174	13 091	(1 917)	-15%	26 182
Property rates - penalties & collection charges	–	–	–	–	–	–	–	–	–
Service charges - electricity revenue	54 299	62 973	–	16 968	33 344	31 486	1 858	6%	62 973
Service charges - water revenue	–	–	–	–	–	–	–	–	–
Service charges - sanitation revenue	–	–	–	–	–	–	–	–	–
Service charges - refuse revenue	3 476	4 628	–	932	1 854	2 314	(460)	-20%	4 628
Service charges - other	1 363	–	–	–	–	–	–	–	–
Rental of facilities and equipment	1 768	3 290	–	231	435	1 645	(1 210)	-74%	3 290
Interest earned - external investments	3 250	4 600	–	773	1 679	2 300	(621)	-27%	4 600
Interest earned - outstanding debtors	5 836	4 500	–	1 312	2 740	2 250	490	22%	4 500
Dividends received	–	–	–	–	–	–	–	–	–
Fines	445	635	–	717	860	317	542	171%	635
Licences and permits	5 247	6 348	–	1 192	2 194	3 174	(980)	-31%	6 348
Agency services	–	–	–	–	–	–	–	–	–
Transfers recognised - operational	170 641	216 652	–	72 478	161 920	108 326	53 594	49%	216 652
Other revenue	844	1 415	–	134	1 395	708	688	97%	1 415
Gains on disposal of PPE	–	–	–	–	–	–	–	–	–
Total Revenue excluding capital transfers	267 438	331 224	–	100 080	217 595	165 612	51 983	31%	331 224
Expenditure By Type									
Employee related costs	93 553	115 256	–	28 462	52 339	57 628	(5 289)	-9%	115 256
Remuneration of councillors	17 905	18 543	–	3 187	7 576	9 272	(1 695)	-18%	18 543
Debt impairment	–	11 000	–	–	–	5 500	(5 500)	-100%	11 000
Depreciation & asset impairment	–	35 000	–	–	–	17 500	(17 500)	-100%	35 000
Finance charges	–	–	–	–	–	–	–	–	–
Bulk purchases	51 162	60 000	–	13 856	32 286	30 000	2 286	8%	60 000
Other materials	1 687	5 430	–	1 873	3 318	2 715	603	22%	5 430
Contracted services	11 357	21 950	–	8 483	17 403	10 975	6 428	59%	21 950
Transfers and grants	1 885	3 300	–	186	362	1 650	(1 288)	-78%	3 300
Other expenditure	79 594	69 551	–	21 514	42 937	34 775	8 162	23%	69 551
Loss on disposal of PPE	–	400	–	–	–	200	(200)	-100%	400
Total Expenditure	257 143	340 430	–	77 561	156 221	170 215	(13 994)	-8%	340 430
Surplus/(Deficit)	10 295	(9 206)	–	22 518	61 374	(4 603)	65 977	(0)	(9 206)
Transfers recognised - capital	49 441	63 102	–	21 747	28 447	31 551	(3 104)	(0)	63 102
Contributions recognised - capital	–	–	–	–	–	–	–	–	–
Contributed assets	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers	59 736	53 896	–	44 265	89 821	26 948			53 896
Taxation	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after taxation	59 736	53 896	–	44 265	89 821	26 948			53 896
Attributable to minorities	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality	59 736	53 896	–	44 265	89 821	26 948			53 896
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	59 736	53 896	–	44 265	89 821	26 948			53 896

This table provides the quarterly details for revenue by source and expenditure by type. Table C4 will be used to provide explanations on deviation. The reasons for deviations will only be provided in cases where the difference is more than 10% and can be viewed in supporting table SC1.

Table C5: Quarterly Capital Expenditure by Vote

Vote Description	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	Quarter 2	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Multi-Year expenditure appropriation									
Vote 1 - Executive & Council	-	-	-	-	-	-	-	-	-
Vote 2 - Office of the Municipal Manager	-	-	-	-	-	-	-	-	-
Vote 3 - Budget & Treasury	-	-	-	-	-	-	-	-	-
Vote 4 - Corporate Services	1 239	1 100	-	438	639	550	89	16%	1 100
Vote 5 - Community Services	214	4 200	-	1 961	2 121	2 100	21	1%	4 200
Vote 6 - Technical Services	36 382	56 735	-	22 039	26 268	28 368	(2 099)	-7%	56 735
Vote 7 - Strategic Deveopment	-	-	-	-	-	-	-	-	-
Vote 8 - Developmental Planning	-	-	-	-	-	-	-	-	-
Vote 9 - Executive Support	-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	37 835	62 035	-	24 438	29 028	31 018	(1 990)	-6%	62 035
Single Year expenditure appropriation									
Vote 1 - Executive & Council	-	-	-	-	-	-	-	-	-
Vote 2 - Office of the Municipal Manager	-	-	-	-	-	-	-	-	-
Vote 3 - Budget & Treasury	-	-	-	-	-	-	-	-	-
Vote 4 - Corporate Services	1 290	-	-	-	-	-	-	-	-
Vote 5 - Community Services	-	2 300	-	-	-	1 150	(1 150)	-100%	2 300
Vote 6 - Technical Services	25 653	35 646	-	13 333	14 359	17 823	(3 464)	-19%	35 646
Vote 7 - Strategic Deveopment	-	-	-	-	-	-	-	-	-
Vote 8 - Developmental Planning	1 009	-	-	-	-	-	-	-	-
Vote 9 - Executive Support	-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	27 953	37 946	-	13 333	14 359	18 973	(4 614)	-24%	37 946
Total Capital Expenditure	65 787	99 981	-	37 772	43 387	49 991	(6 603)	-13%	99 981

Table C5 indicates the quarterly actual on capital expenditure for all votes and measures the year-to-date performance targets against the actual capital expenditure figures.

For the quarter ending 31 December 2015 capital expenditure to the amount R 37,772 million is realized. This reflects a 13% variance when compared to the second quarter target of R49, 991 million.

Table C6: Quarterly Budget Statement Financial Position

Description	2014/15	Budget Year 2015/16			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS					
Current assets					
Cash	823	10 631	–	41 727	10 631
Call investment deposits	23 745	15 000	–	45 081	15 000
Consumer debtors	23 009	24 184	–	50 002	24 184
Other debtors	57 380	14 400	–	40 439	14 400
Current portion of long-term receivables	–	–	–	–	–
Inventory	2 636	2 500	–	6 701	2 500
Total current assets	107 592	66 715	–	183 951	66 715
Non current assets					
Long-term receivables	–	–	–	–	–
Investments	–	–	–	–	–
Investment property	85 382	90 000	–	140 618	90 000
Investments in Associate	–	–	–	–	–
Property, plant and equipment	760 666	796 793	–	698 083	796 793
Agricultural	–	–	–	–	–
Biological assets	–	–	–	–	–
Intangible assets	–	–	–	–	–
Other non-current assets	–	–	–	–	–
Total non current assets	846 048	886 793	–	838 701	886 793
TOTAL ASSETS	953 641	953 508	–	1 022 652	953 508
LIABILITIES					
Current liabilities					
Bank overdraft	–	–	–	–	–
Borrowing	–	–	–	–	–
Consumer deposits	5 531	5 500	–	5 105	5 500
Trade and other payables	91 210	29 000	–	185 270	29 000
Provisions	–	–	–	–	–
Total current liabilities	96 741	34 500	–	190 375	34 500
Non current liabilities					
Borrowing	–	–	–	–	–
Provisions	30 512	40 000	–	41 091	40 000
Total non current liabilities	30 512	40 000	–	41 091	40 000
TOTAL LIABILITIES	127 254	74 500	–	231 466	74 500
NET ASSETS	826 387	879 008	–	791 186	879 008
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	826 387	879 008	–	791 186	879 008
Reserves	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	826 387	879 008	–	791 186	879 008

In general the community wealth of the municipality amounts to R791,186 million and total liabilities amounts to R231, 466 million, whilst total assets amounts R1 022, 652 million.

Table C7: Quarterly Budgeted Statement Cash Flow

Description	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Ratepayers and other	70 625	107 021	-	7 258	41 727	53 511	(11 784)	-22%	107 021
Government - operating	170 756	170 641	-	476	161 920	85 321	76 599	90%	170 641
Government - capital	52 968	50 840	-	8 314	28 447	25 420	3 027	12%	50 840
Interest	3 939	8 105	-	329	1 679	4 053	(2 374)	-59%	8 105
Dividends	-	-	-	-	-	-	-	-	-
Payments									
Suppliers and employees	(255 258)	(254 448)	-	(35 246)	(218 568)	(127 224)	91 344	-72%	(254 448)
Finance charges	-	-	-	-	-	-	-	-	-
Transfers and Grants	(1 885)	(9 600)	-	(98)	(362)	(4 800)	(4 438)	92%	(9 600)
NET CASH FROM/(USED) OPERATING ACTIVITIES	41 145	72 559	-	(18 966)	14 842	36 280	21 437	59%	72 559
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	500	5 000	-	-	-	2 500	(2 500)	-100%	5 000
Decrease (Increase) in non-current debtors	-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-
Payments									
Capital assets	(71 102)	(99 981)	-	(9 516)	(49 462)	(49 991)	(529)	1%	(77 290)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(70 602)	(94 981)	-	(9 516)	(49 462)	(47 491)	1 971	-4%	(72 290)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	2 361	500	-	17	924	250	674	269%	500
Payments									
Repayment of borrowing	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES	2 361	500	-	17	924	250	(674)	-269%	500
NET INCREASE/ (DECREASE) IN CASH HELD	(27 096)	(21 922)	-	(28 465)	(33 696)	(10 961)			769
Cash/cash equivalents at beginning:	51 663	20 000	-		120 504	20 000			120 504
Cash/cash equivalents at month/year end:	24 567	(1 922)	-		86 808	9 039			121 273

Table C7 provides details of the monthly cash in and outflow. For the quarter ending 31 December 2015 the net cash from operating activities is R 14, 842 million whilst cash used for investing activities is R 49, 462 million and the net cash from financing activities is R 924 thousand.

Table SC3: Debtors Analysis

Description	Budget Year 2015/16								Total
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Days-1 Year	Over 1 Year	
Debtors Age Analysis By Income Source									
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4 838	2 305	895	614	586	461	(3 228)	1 311	7 783
Receivables from Non-exchange Transactions - Property Rates	1 915	1 005	846	732	675	687	2 857	15 273	23 990
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	309	143	75	51	38	35	137	1 079	1 867
Receivables from Exchange Transactions - Property Rental Debtors	72	38	18	5	11	12	160	671	987
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	-	-	-	-	-	-	-	-	-
Other	1 200	962	1 225	703	840	681	2 605	7 159	15 375
Total By Income Source	8 335	4 452	3 059	2 105	2 150	1 876	2 532	25 493	50 002
2014/15 - totals only	8 222	4 743	2 959	2 448	2 483	1 787	13 524	24 322	60 486
Debtors Age Analysis By Customer Group									
Organs of State	984	833	637	607	623	527	545	1 390	6 146
Commercial	3 816	1 534	890	401	481	418	(908)	6 009	12 641
Households	2 494	1 335	752	569	520	467	2 368	10 271	18 776
Other	1 041	749	781	529	526	464	527	7 823	12 439
Total By Customer Group	8 335	4 452	3 059	2 105	2 150	1 876	2 532	25 493	50 002

This table provides a breakdown of the consumer and sundry debtors at the end of the quarter. The outstanding debtors amounted to R 50, 002 million as at 31 December 2015. Consumer debtors amounts to R 34, 627 million and sundry debtors amounts to R 15, 375 million as at end of the second quarter.

This is graphically presented below:

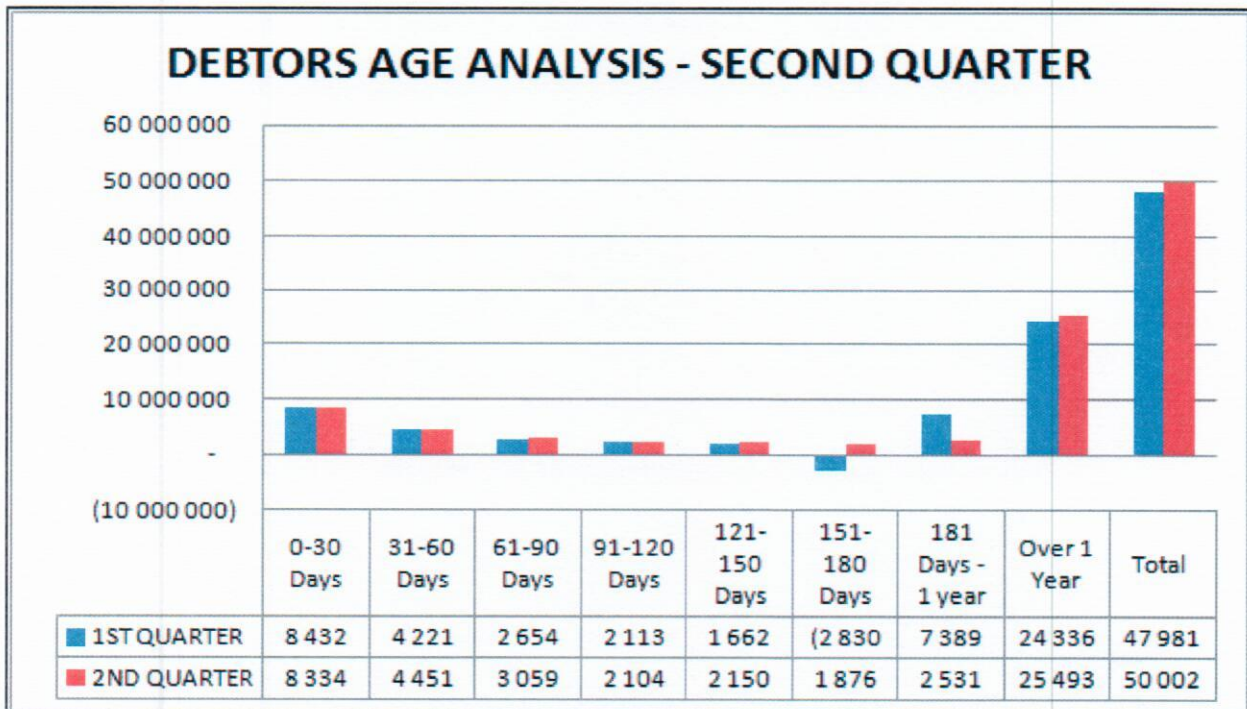


Table SC4: Creditors Analysis

Description	Budget Year 2015/16									Prior year totals for chart
	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
Creditors Age Analysis By Customer Type										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	-	-	-	-	-	-	-	-	-	-

Supporting Table SC4 provides details of aged creditors. In term of the MFMA all creditors are paid within 30 days of receiving the invoice. For the second quarter ending 31 December 2015 creditors to the amount of R132 506 million were paid.

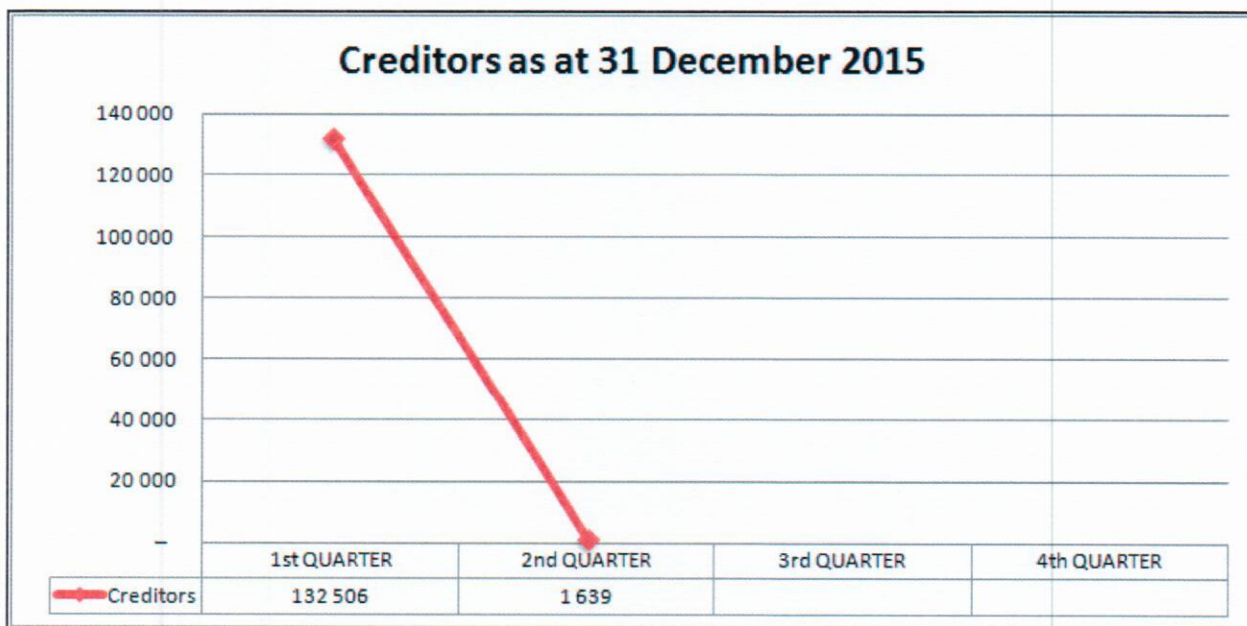


Table SC5: Investment Portfolio Analysis

Investments by maturity Name of institution & investment ID	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the	Change in market value	Market value at end of the
	Yrs/Months							
Municipality								
Sanlam	1 Month	Short term	31-Dec-2015	2	0.45%	336	0	337
Absa - MIG	1 Months	Short term	31-Dec-2015	165	1.49%	11 135	22 727	34 027
Absa Call Account	1 Month	Short term	31-Dec-2015	51	0.48%	10 666	0	10 718
TOTAL INVESTMENTS AND INTEREST				218		22 137	22 728	45 081

Supporting Table SC5 displays the council's investments portfolio and indicates that R 45, 081 million was invested as at end of the second quarter. There is a total of R 22 727 million that was added during the quarter ending 31 December 2015.

Table SC6- Allocation and grant receipts

Description	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	Quarter 2	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
RECEIPTS:									
Operating Transfers and Grants									
National Government:	170 641	216 652	-	71 335	163 063	163 063	-		216 652
Local Government Equitable Share	166 920	212 959	-	70 986	159 719	159 719	-		212 959
Finance Management	1 600	1 600	-	-	1 600	1 600	-		1 600
Municipal Systems Improvement	934	930	-	-	930	930	-		930
EPWP Incentive	1 187	1 163	-	349	814	814	-		1 163
Other transfers and grants [insert description]							-		
Provincial Government:	-	-	-	-	-	-	-		-
N/A							-		
Other transfers and grants [insert description]							-		
District Municipality:	-	-	-	-	-	-	-		-
N/A							-		
Other grant providers:	-	-	-	-	-	-	-		-
N/A							-		
Total Operating Transfers and Grants	170 641	216 652	-	71 335	163 063	163 063	-		216 652
Capital Transfers and Grants									
National Government:	65 840	63 102	-	24 827	38 554	38 554	-		63 102
Municipal Infrastructure Grant (MIG)	65 840	53 102	-	22 727	33 654	33 654	-		53 102
Intergrated National Electrification Grant		10 000	-	2 100	4 900	4 900	-		10 000
Provincial Government:	-	-	-	-	-	-	-		-
N/A							-		
District Municipality:	-	-	-	-	-	-	-		-
N/A							-		
Other grant providers:	-	-	-	-	-	-	-		-
N/A							-		
Total Capital Transfers and Grants	65 840	63 102	-	24 827	38 554	38 554	-		63 102
TOTAL RECEIPTS OF TRANSFERS & GRANTS	236 481	279 754	-	96 162	201 617	201 617	-		279 754

Table SC7: Transfers and Grant Expenditure

Description	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	Quarter 2	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
EXPENDITURE									
Operating expenditure of Transfers and Grants									
National Government:	170 635	216 652	-	56 735	108 870	108 326	544	0.5%	216 652
Local Government Equitable Share	166 920	212 959	-	55 270	106 480	106 480	-	-	212 959
Finance Management	1 600	1 600	-	517	1 075	800	275	34.3%	1 600
Municipal Systems Improvement	934	930	-	467	675	465	210	45.1%	930
EPWP Incentive	1 181	1 163	-	481	641	582	60	10.3%	1 163
Other transfers and grants [insert description]									
Provincial Government:	-	-	-	-	-	-	-	-	-
N/A	-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]									
District Municipality:	-	-	-	-	-	-	-	-	-
N/A	-	-	-	-	-	-	-	-	-
Other grant providers:	-	-	-	-	-	-	-	-	-
N/A	-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:	170 635	216 652	-	56 735	108 870	108 326	544	0.5%	216 652
Capital expenditure of Transfers and Grants									
National Government:	42 434	63 102	-	23 982	37 647	31 551	6 096	19.3%	63 102
Municipal Infrastructure Grant (MIG)	42 434	53 102	-	21 882	33 187	26 551	6 636	25.0%	53 102
Integrated National Electrification Grant	-	10 000	-	2 100	4 460	5 000	(540)	-10.8%	10 000
Provincial Government:	-	-	-	-	-	-	-	-	-
N/A	-	-	-	-	-	-	-	-	-
District Municipality:	-	-	-	-	-	-	-	-	-
N/A	-	-	-	-	-	-	-	-	-
Other grant providers:	-	-	-	-	-	-	-	-	-
N/A	-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants	42 434	63 102	-	23 982	37 647	31 551	6 096	19.3%	63 102
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	213 068	279 754	-	80 717	146 517	139 877	6 640	4.7%	279 754

Supporting Table SC6 & 7 provide details of grants received and spent. On receipts of grants, the actual grants received for the second quarter amounts to R 96, 162 million which is mainly made of equitable share of R 70, 986 million. The other grant received during the quarter is MIG R 22, 727 million, INEP R 2, 100 million and EPWP of R 349 thousand.

On the other hand the operating grant expenditure for the quarter amounts to R 56,735 million and expenditure to the amount of R 23, 982 million has been realized from capital grants.

Grants received and spent are graphically presented below:

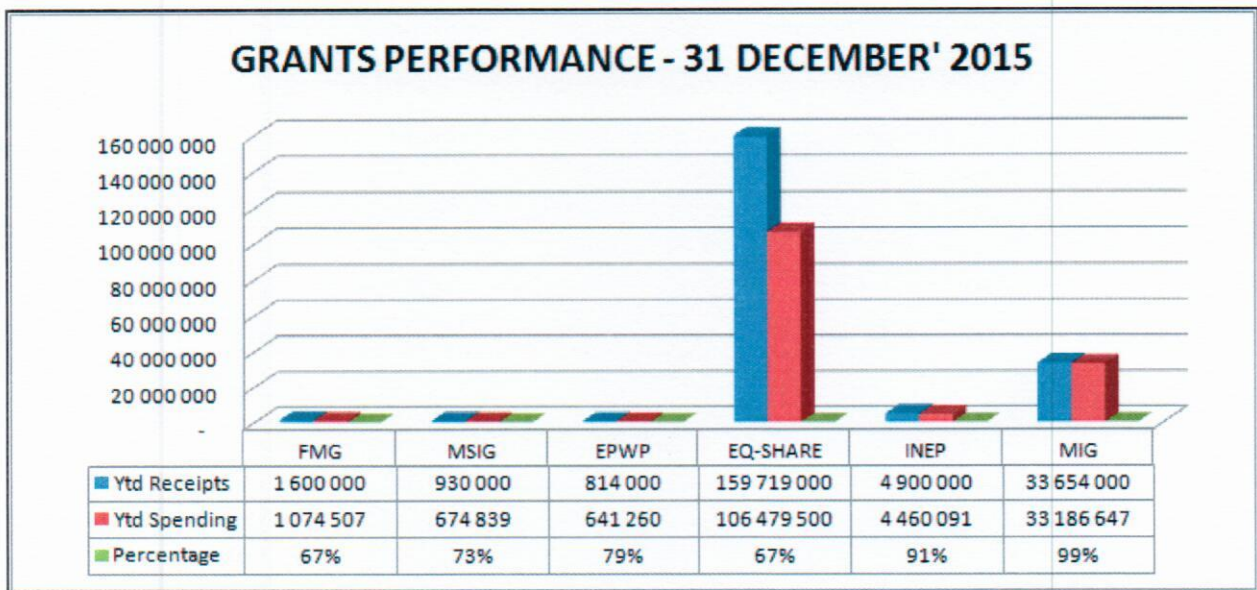


Table SC8: Councilor Allowances and Employee Benefits

Summary of Employee and Councillor remuneration	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	Quarter 2	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Councillors (Political Office Bearers plus Other)									
Basic Salaries and Wages	12 196	3 548	–	1 843	4 607	1 774	2 834	160%	3 548
Pension and UIF Contributions	1 047	1 408	–	169	428	704	(276)	-39%	1 408
Medical Aid Contributions	252	408	–	55	131	204	(73)	-36%	408
Motor Vehicle Allowance	4 030	4 075	–	649	1 622	2 038	(415)	-20%	4 075
Cellphone Allowance	–	1 554	–	471	787	777	10	1%	1 554
Housing Allowances	–	–	–	–	–	–	–	–	–
Other benefits and allowances	381	7 550	–	–	–	3 775	(3 775)	-100%	7 550
Sub Total - Councillors	17 905	18 543	–	3 187	7 576	9 272	(1 696)	-18%	18 543
Senior Managers of the Municipality									
Basic Salaries and Wages	3 106	4 831	–	1 082	2 091	2 416	(325)	-13%	4 831
Pension and UIF Contributions	209	503	–	69	147	251	(104)	-42%	503
Medical Aid Contributions	–	175	–	11	24	88	(63)	-72%	175
Overtime	–	–	–	–	–	–	–	–	–
Performance Bonus	–	–	–	–	–	–	–	–	–
Motor Vehicle Allowance	566	840	–	191	364	420	(56)	-13%	840
Cellphone Allowance	–	–	–	–	–	–	–	–	–
Housing Allowances	–	–	–	–	–	–	–	–	–
Other benefits and allowances	54	596	–	190	197	298	(100)	-34%	596
Payments in lieu of leave	–	–	–	–	–	–	–	–	–
Long service awards	–	–	–	–	–	–	–	–	–
Post-retirement benefit obligations	–	–	–	–	–	–	–	–	–
Sub Total - Senior Managers of Municipality	3 936	6 944	–	1 542	2 823	3 472	(649)	-19%	6 944
Other Municipal Staff									
Basic Salaries and Wages	58 199	73 424	–	15 775	31 587	36 712	(5 126)	-14%	73 424
Pension and UIF Contributions	11 194	14 613	–	3 071	5 964	7 307	(1 343)	-18%	14 613
Medical Aid Contributions	2 949	4 616	–	920	1 800	2 308	(508)	-22%	4 616
Overtime	1 473	1 380	–	633	1 037	690	347	50%	1 380
Performance Bonus	–	–	–	–	–	–	–	–	–
Motor Vehicle Allowance	4 994	5 632	–	1 304	3 297	2 816	481	17%	5 632
Cellphone Allowance	–	–	–	–	–	–	–	–	–
Housing Allowances	95	157	–	35	64	79	(15)	-19%	157
Other benefits and allowances	9 713	7 864	–	5 028	5 372	3 932	1 440	37%	7 864
Payments in lieu of leave	1 001	530	–	76	114	265	(151)	-57%	530
Long service awards	–	95	–	78	282	48	235	495%	95
Post-retirement benefit obligations	–	–	–	–	–	–	–	–	–
Sub Total - Other Municipal Staff	89 617	108 312	–	26 919	49 516	54 156	(4 640)	-9%	108 312
Total Parent Municipality	111 458	133 799	–	31 648	59 915	66 900	(6 984)	-10%	133 799
TOTAL SALARY, ALLOWANCES & BENEFITS	111 458	133 799	–	31 648	59 915	66 900	(6 984)	-10%	133 799
TOTAL MANAGERS AND STAFF	93 553	115 256	–	28 462	52 339	57 628	(5 289)	-9%	115 256

This table provides the details for councilor and employee benefits. For the second quarter the total salaries, allowances and benefits amounted to R31, 648 million which deviates with 10% from the planned figure

Table SC9: Actual and Revised Targets for Cash Receipts

Description	Budget Year 2015/16												2015/16 Medium Term Revenue			
	July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Outcome	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year	Budget Year+1	Budget Year+2	
Cash Receipts By Source																
Property rates - penalties & collection charges	3 411	1 062	1 454	1 505	1 350	1 087	—	—	—	—	—	14 470	24 349	25 847	27 359	—
Service charges - electricity revenue	5 818	3 640	8 581	5 003	4 194	4 493	—	—	—	—	—	26 836	58 585	62 167	65 803	—
Service charges - water revenue	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Service charges - sanitation revenue	248	239	277	283	263	239	—	—	—	—	—	2 755	4 304	4 568	4 836	—
Service charges - refuse	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Service charges - other	90	66	53	51	71	88	—	—	—	—	—	2 891	3 290	3 493	3 697	—
Rental of facilities and equipment	87	498	281	60	384	329	—	—	—	—	—	2 962	4 600	4 883	5 169	—
Interest earned - external investments	73	64	102	83	103	52	—	—	—	—	—	(487)	—	—	—	—
Interest earned - outstanding debtors	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Dividends received	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Fines	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Licences and permits	1 149	455	447	400	465	326	—	—	—	—	—	2 577	5 819	6 177	6 538	—
Agency services	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Transfer receipts - operating	88 520	554	368	706	71 296	476	—	—	—	—	—	54 732	216 652	233 223	229 161	—
Other revenue	31 085	124	51	43	16 499	19	—	—	—	—	—	(46 725)	1 098	1 515	1 595	—
Cash Receipts by Source	130 480	6 702	11 672	8 765	94 677	7 144	—	—	—	—	—	59 554	318 994	342 207	344 510	—
Other Cash Flows by Source																
Transfer receipts - capital	—	656	5 712	7 198	6 234	8 314	—	—	—	—	—	—	—	—	—	—
Contributions & Contributed assets	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Proceeds on disposal of PPE	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Short term loans	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Borrowing long term/refinancing	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Increase in consumer deposits	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Receipt of non-current debtors	894	4	(137)	16	17	17	—	—	—	—	—	(311)	500	500	500	—
Receipt of non-current receivables	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Change in non-current investments	—	30 141	—	—	—	—	—	—	—	—	—	(30 141)	—	—	—	—
Total Cash Receipts by Source	131 374	37 502	17 247	15 979	100 928	15 476	—	—	—	—	—	64 089	382 596	407 886	413 299	—
Cash Payments by Type																
Employee related costs	15 044	7 393	8 432	7 805	8 054	12 898	—	—	—	—	—	—	—	—	—	—
Remuneration of councillors	2 716	1 461	1 538	1 514	157	1 516	—	—	—	—	—	—	—	—	—	—
Interest paid	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Bulk purchases - Electricity	58	12 919	5 452	56	4 460	9 340	—	—	—	—	—	—	—	—	—	—
Bulk purchases - Water & Sewer	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Other materials	323	877	577	589	520	703	—	—	—	—	—	—	—	—	—	—
Contracted services	—	18 445	(1 525)	3 153	—	2 574	—	—	—	—	—	—	—	—	—	—
Grants and subsidies paid - other municipalities	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Grants and subsidies paid - other	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
General expenses	6 068	33 199	1 582	21 859	8 395	12 527	—	—	—	—	—	—	—	—	—	—
Cash Payments by Type	24 208	74 294	16 242	34 976	21 674	39 656	—	—	—	—	—	—	—	—	—	—
Other Cash Flows/Payments by Type																
Capital assets	214	471	5 625	8 761	20 629	9 516	—	—	—	—	—	—	—	—	—	—
Repayment of borrowing	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Other Cash Flows/Payments	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Total Cash Payments by Type	24 421	74 765	21 867	43 737	42 304	49 172	—	—	—	—	—	—	—	—	—	—
NET INCREASE/(DECREASE) IN CASH HELD	106 953	(37 262)	(4 621)	(27 758)	58 625	(33 696)	—	—	—	—	—	—	—	—	—	—
Cash/cash equivalents at the month/year beginning:	24 567	131 520	94 258	89 637	61 879	120 504	86 808	86 808	86 808	86 808	86 808	86 808	86 808	24 567	20 049	28 588
Cash/cash equivalents at the month/year end:	131 520	94 258	89 637	61 879	120 504	86 808	86 808	86 808	86 808	86 808	86 808	20 049	20 049	20 049	28 588	33 155

Supporting Table SC9 provides the details of the cash inflow for the budget setting out receipt by source and payments by type per month. The total quarterly receipts amount to R 132, 383 million whilst the cash payment for the quarter amounted to R 135, 212 million.

Table SC12: Capital Expenditure Trend

Month	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	Quarter 2	YearTD actual	YearTD budget	YTD variance	YTD variance	% spend of Original Budget
Monthly expenditure performance trend									
July	126	4 584	-	214	214	4 584	4 370	95.3%	0.21%
August	-	6 184	-	471	844	10 768	9 924	92.2%	0.84%
September	91	7 005	-	4 934	4 934	17 773	12 839	72.2%	4.94%
October	1 532	8 840	-	7 685	7 685	26 613	18 928	71.1%	7.69%
November	2 790	11 250	-	21 735	21 735	37 863	16 128	42.6%	21.74%
December	7 446	11 260	-	8 347	8 347	49 123	40 776	83.0%	8.35%
January	10 665	8 500	-	-	-	57 623	-		
February	11 180	12 291	-	-	-	69 914	-		
March	9 365	9 710	-	-	-	79 624	-		
April	8 762	7 165	-	-	-	86 789	-		
May	8 514	6 842	-	-	-	93 631	-		
June	5 315	6 350	-	-	-	99 981	-		
Total Capital expenditure	65 787	99 981	-	43 387					

Supporting Tables SC12 provides information on the monthly trends for capital expenditure. In terms of this table the capital expenditure for the quarter amounted to R37, 768 million which is much better when compared to the first quarter spending of R 5, 619 million.

Table SC13a: Quarterly Capital Expenditure on New Assets

Description	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	Quarter 2	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Capital expenditure on new assets									
Infrastructure	44 586	57 102	-	28 122	33 377	28 551	(4 826)	-16.9%	57 102
<i>Roads, Pavements & Bridges</i>	38 541	40 602	-	24 123	27 518	20 301	(7 217)	-35.5%	40 602
<i>Storm water</i>	597	5 000	-	-	418	2 500	2 082	83.3%	5 000
<i>Generation</i>	-	-	-	-	-	-	-	-	-
<i>Transmission & Reticulation</i>	3 151	10 000	-	3 171	4 460	5 000	540	10.8%	10 000
<i>Street Lighting</i>	2 297	1 500	-	828	981	750	(231)	-30.7%	1 500
Community	2 498	-	-	-	-	-	-	-	-
<i>Parks & gardens</i>	159	-	-	-	-	-	-	-	-
<i>Cemeteries</i>	2 339	-	-	-	-	-	-	-	-
Other assets	1 065	-	-	-	-	-	-	-	-
<i>Other</i>	1 065	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	48 148	57 102	-	28 122	33 377	28 551	(4 826)	-16.9%	57 102

Table SC13b: Quarterly Expenditure on Existing Assets

Description	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	Quarter 2	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Capital expenditure on renewal of existing assets									
Infrastructure	10 595	30 779	-	7 251	7 251	15 390	8 139	52.9%	30 779
<i>Roads, Pavements & Bridges</i>	6 532	26 779	-	7 251	7 251	13 390	6 139	45.8%	26 779
<i>Storm water</i>	-	-	-	-	-	-	-	-	-
<i>Generation</i>	-	-	-	-	-	-	-	-	-
<i>Transmission & Reticulation</i>	3 565	1 500	-	-	-	750	750	100.0%	1 500
<i>Waste Management</i>	499	2 500	-	-	-	1 250	1 250	100.0%	2 500
<i>Transportation</i>	-	-	-	-	-	-	-	-	-
<i>Gas</i>	-	-	-	-	-	-	-	-	-
<i>Other</i>	-	-	-	-	-	-	-	-	-
Other assets	7 044	12 100	-	2 399	2 760	6 050	3 290	54.4%	12 100
<i>Computers - hardware/equipment</i>	469	500	-	172	206	250	44	17.8%	500
<i>Furniture and other office equipment</i>	282	500	-	29	29	250	221	88.3%	500
<i>Civic Land and Buildings</i>	2 588	1 000	-	21	21	500	479	95.7%	1 000
<i>Other Buildings</i>	1 841	10 000	-	1 940	2 100	5 000	2 900	58.0%	10 000
<i>Other Land</i>	1 009	-	-	-	-	-	-	-	-
<i>Surplus Assets - (Investment or Inventory)</i>	-	-	-	-	-	-	-	-	-
<i>Other</i>	855	100	-	237	404	50	(354)	-708.2%	100
Total Capital Expenditure on renewal of existing assets	17 639	42 879	-	9 650	10 011	21 440	11 429	53.3%	42 879

Table SC13c: Quarterly Expenditure on Repairs & Maintenance

Description	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	Quarter 2	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure	3 506	4 500	-	1 124	1 721	2 250	529	23.5%	4 500
<i>Roads, Pavements & Bridges</i>	881	3 000	-	1 124	1 718	1 500	(218)	-14.5%	3 000
<i>Storm water</i>	244	-	-	-	-	-	-	-	-
<i>Generation</i>	-	-	-	-	-	-	-	-	-
<i>Transmission & Reticulation</i>	1 271	-	-	-	-	-	-	-	-
<i>Waste Management</i>	1 110	1 500	-	-	3	750	747	99.6%	1 500
<i>Transportation</i>	-	-	-	-	-	-	-	-	-
<i>Gas</i>	-	-	-	-	-	-	-	-	-
<i>Other</i>	-	-	-	-	-	-	-	-	-
Other assets	7 481	7 200	-	1 005	2 061	3 600	1 539	42.7%	7 200
General vehicles	3 931	2 000	-	112	613	1 000	387	38.7%	2 000
Specialised vehicles	-	-	-	-	-	-	-	-	-
Plant & equipment	586	3 000	-	202	470	1 500	1 030	68.7%	3 000
Computers - hardware/equipment	-	-	-	-	-	-	-	-	-
Furniture and other office equipment	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Civic Land and Buildings	-	-	-	-	-	-	-	-	-
Other Buildings	1 498	2 000	-	692	948	1 000	52	5.2%	2 000
Other Land	-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)	-	-	-	-	-	-	-	-	-
Other	1 466	200	-	-	30	100	70	69.7%	200
Intangibles	-	120	-	5	5	50	45	90.9%	120
Computers - software & programming	-	-	-	-	-	-	-	-	-
Other	-	120	-	5	5	50	45	90.9%	120
Total Repairs and Maintenance Expenditure	10 988	11 820	-	2 134	3 787	5 900	2 113	35.8%	11 820

Supporting Tables SC13a and SC13b provide the details of capital expenditure by asset classification for new and replacements of assets separately, whilst Supporting Table SC13c measure's the extent to which the municipality's assets are maintained.

The capital expenditure on new assets amounted to R28, 122 million for the second quarter which reflects a 16, 9% variance when compared to the quarterly target.

For renewal and upgrading of existing assets to R 9, 650 million has been spent during the second quarter on renewal of assets. This reflects 53, 3% variance when compared to the target.

The repairs and maintenance for the second quarter amounted to R 2,134 million reflecting a 35, 8 % variance when compared to the second quarter target.

Quality certificate

I **RAMAKGAHLELA MINAH MAREDI**, Municipal Manager of **ELIAS MOTSOLEDI LOCAL MUNICIPALITY**, hereby certify that the quarterly report and supporting documentation for the quarter ending 31 December 2015 have been prepared in accordance with the Municipal Finance Management Act and the regulation made under the Act.

Municipal Manager of Elias Motsoaledi Local Municipality (LIM 472)

Signature 

Date .. 26/1/2016