



**Part 4b: Operating Revenue and Expenditure by Function**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Electricity</b>											
<b>Operating Revenue</b>	<b>2 224 324</b>	<b>2 229 554</b>	<b>541 727</b>	<b>24.4%</b>	<b>514 356</b>	<b>23.1%</b>	<b>1 056 082</b>	<b>47.5%</b>	<b>324 782</b>	-	<b>58.4%</b>
Service charges	1 954 333	1 954 033	504 968	25.8%	472 761	24.2%	977 729	50.0%	296 638	-	59.4%
Transfers and subsidies	146 642	153 257	31 346	21.4%	19 086	13.0%	50 431	34.4%	10 788	-	76.9%
Other own revenue	123 349	122 264	5 413	4.4%	22 508	18.2%	27 922	22.6%	17 356	-	29.7%
<b>Operating Expenditure</b>	<b>1 934 925</b>	<b>1 935 545</b>	<b>500 871</b>	<b>25.9%</b>	<b>544 701</b>	<b>28.2%</b>	<b>1 045 572</b>	<b>54.0%</b>	<b>265 500</b>	-	<b>105.2%</b>
Employee related costs	157 408	157 408	35 868	22.8%	35 747	22.7%	71 615	45.5%	31 829	-	12.3%
Bad and doubtful debt	26 803	26 803	3 990	14.9%	3 990	14.9%	7 980	29.8%	1 276	-	212.8%
Repairs and maintenance	79 626	79 246	12 580	15.8%	18 824	23.6%	31 404	39.4%	15 040	-	25.2%
Bulk purchases	1 304 442	1 311 942	372 737	28.6%	384 408	29.5%	757 145	58.0%	191 131	-	101.1%
Other expenditure	366 645	360 145	75 696	20.6%	101 733	27.7%	177 429	48.4%	26 225	-	287.9%
<b>Surplus/(Deficit)</b>	<b>289 399</b>	<b>294 009</b>	<b>40 856</b>		<b>(30 346)</b>		<b>10 510</b>		<b>59 282</b>		

**Part 4c: Operating Revenue and Expenditure by Function**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Waste Water Management</b>											
<b>Operating Revenue</b>	<b>724 682</b>	<b>726 800</b>	<b>156 483</b>	<b>21.6%</b>	<b>128 905</b>	<b>17.8%</b>	<b>285 387</b>	<b>39.4%</b>	<b>93 981</b>	-	<b>37.2%</b>
Service charges	432 497	432 381	83 770	19.4%	78 772	18.2%	162 543	37.6%	60 785	-	29.6%
Transfers and subsidies	284 768	287 097	71 612	25.1%	48 596	17.1%	120 208	42.2%	32 098	-	51.3%
Other own revenue	7 416	7 322	1 100	14.8%	1 536	20.7%	2 636	35.5%	1 098	-	39.9%
<b>Operating Expenditure</b>	<b>344 893</b>	<b>343 721</b>	<b>45 653</b>	<b>13.2%</b>	<b>64 152</b>	<b>18.6%</b>	<b>109 804</b>	<b>31.8%</b>	<b>44 856</b>	-	<b>43.0%</b>
Employee related costs	133 372	133 595	31 241	23.4%	29 810	22.4%	61 051	45.8%	26 330	-	13.2%
Bad and doubtful debt	12 118	12 118	504	4.2%	504	4.2%	1 007	8.3%	2 143	-	(76.5%)
Repairs and maintenance	52 316	52 266	4 108	7.9%	4 451	8.5%	8 560	16.4%	4 633	-	(3.9%)
Bulk purchases	-	175	-	-	-	-	-	-	2 994	-	(100.0%)
Other expenditure	147 087	145 568	9 800	6.7%	29 387	20.0%	39 187	26.6%	8 757	-	235.6%
<b>Surplus/(Deficit)</b>	<b>379 789</b>	<b>383 079</b>	<b>110 830</b>		<b>64 753</b>		<b>175 583</b>		<b>49 125</b>		

**Part 4d: Operating Revenue and Expenditure by Function**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Waste Management</b>											
<b>Operating Revenue</b>	<b>212 774</b>	<b>217 201</b>	<b>50 840</b>	<b>23.9%</b>	<b>48 749</b>	<b>22.9%</b>	<b>99 589</b>	<b>46.8%</b>	<b>35 779</b>	-	<b>36.3%</b>
Service charges	103 685	103 718	29 200	28.2%	32 291	31.1%	61 491	59.3%	26 140	-	23.5%
Transfers and subsidies	84 086	88 743	19 609	23.3%	13 232	15.7%	32 841	39.1%	8 874	-	49.1%
Other own revenue	25 003	24 739	2 031	8.1%	3 226	12.9%	5 256	21.0%	765	-	321.6%
<b>Operating Expenditure</b>	<b>226 022</b>	<b>224 379</b>	<b>45 540</b>	<b>20.1%</b>	<b>48 830</b>	<b>21.6%</b>	<b>94 370</b>	<b>41.8%</b>	<b>54 859</b>	-	<b>(11.0%)</b>
Employee related costs	125 642	125 875	32 139	25.6%	32 778	26.1%	64 916	51.7%	31 455	-	4.2%
Bad and doubtful debt	12 265	12 265	998	8.1%	998	8.1%	1 995	16.3%	2 026	-	(50.8%)
Repairs and maintenance	20 937	20 987	4 336	20.7%	4 687	22.4%	9 024	43.1%	5 299	-	(11.5%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	67 178	65 252	8 068	12.0%	10 368	15.4%	18 435	27.4%	16 080	-	(35.5%)
<b>Surplus/(Deficit)</b>	<b>(13 248)</b>	<b>(7 179)</b>	<b>5 300</b>		<b>(82)</b>		<b>5 219</b>		<b>(19 080)</b>		

**Part 5: Debtor Age Analysis**

R thousands	0 - 30 Days		30 - 60 Days		60 - 90 Days		Over 90 Days		Total		Bad Debt Written Off	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtor Age Analysis By Income Source</b>												
Water	142 011	11.0%	63 604	4.9%	54 919	4.3%	1 027 196	79.8%	1 287 731	29.3%	7 876	.6%
Electricity	146 910	30.3%	45 484	9.4%	30 660	6.3%	261 398	54.0%	484 452	11.0%	356	.1%
Property Rates	94 593	9.0%	43 716	4.2%	41 413	3.9%	870 502	82.9%	1 050 224	23.9%	21	.0%
Sanitation	35 405	6.0%	24 453	4.2%	20 116	3.4%	505 223	86.4%	586 197	13.4%	2 755	.5%
Refuse Removal	19 837	4.9%	14 284	3.5%	13 404	3.3%	356 186	88.2%	403 711	9.2%	2 631	.7%
Other	19 062	3.3%	15 345	2.7%	13 610	2.4%	527 907	91.7%	575 925	13.1%	-	-
<b>Total By Income Source</b>	<b>457 819</b>	<b>10.4%</b>	<b>206 887</b>	<b>4.7%</b>	<b>174 122</b>	<b>4.0%</b>	<b>3 549 413</b>	<b>80.9%</b>	<b>4 388 241</b>	<b>100.0%</b>	<b>13 639</b>	<b>.3%</b>
<b>Debtor Age Analysis By Customer Group</b>												
Government	34 171	7.9%	18 924	4.4%	22 037	5.1%	358 294	82.7%	433 425	9.9%	-	-
Business	116 639	19.4%	39 041	6.5%	29 822	5.0%	416 210	69.2%	601 712	13.7%	-	-
Households	201 221	8.2%	109 368	4.4%	90 464	3.7%	2 063 498	83.7%	2 464 551	56.2%	-	-
Other	105 789	13.9%	29 048	3.8%	24 794	3.2%	603 740	79.1%	763 371	17.4%	13 639	1.8%
<b>Total By Customer Group</b>	<b>457 819</b>	<b>10.7%</b>	<b>196 381</b>	<b>4.6%</b>	<b>167 117</b>	<b>3.9%</b>	<b>3 441 741</b>	<b>80.7%</b>	<b>4 263 059</b>	<b>97.1%</b>	<b>13 639</b>	<b>.3%</b>

**Part 6: Creditor Age Analysis**

R thousands	0 - 30 Days		30 - 60 Days		60 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	144 020	78.9%	4 505	2.5%	17 875	9.8%	16 249	8.9%	182 648	45.5%
Bulk Water	35 328	40.2%	16 407	18.7%	2 923	3.3%	33 114	37.7%	87 772	21.9%
PAYE deductions	5 929	60.3%	1 190	12.1%	326	3.3%	2 385	24.3%	9 830	2.4%
VAT (output less input)	(517)	13.1%	(449)	11.4%	(535)	13.5%	(2 449)	62.0%	(3 950)	(1.0%)
Pensions / Retirement	2 631	22.5%	484	4.1%	478	4.1%	8 110	69.3%	11 704	2.9%
Loan repayments	4 578	28.9%	27	.2%	27	.2%	11 217	70.8%	15 850	3.9%
Trade Creditors	21 185	39.0%	12 161	22.4%	5 066	9.3%	15 958	29.4%	54 369	13.5%
Auditor-General	11 039	50.7%	3 581	16.5%	2 145	9.9%	4 991	22.9%	21 756	5.4%
Other	17 758	82.2%	661	3.1%	547	2.5%	2 641	12.2%	21 607	5.4%
<b>Total</b>	<b>241 950</b>	<b>60.2%</b>	<b>38 568</b>	<b>9.6%</b>	<b>28 853</b>	<b>7.2%</b>	<b>92 217</b>	<b>23.0%</b>	<b>401 587</b>	<b>100.0%</b>

Source Local Government Database

1. All figures in this report are unaudited.

**Free State: Letsemeng(FS161)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2nd QUARTER ENDED 31 DECEMBER 2009**

**Part1: Operating Revenue and Expenditure**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Operating Revenue and Expenditure</b>											
Operating Revenue	62 593	62 593	17 544	28.0%	18 972	30.3%	36 515	58.3%	13 108	55.6%	44.7%
Property rates	3 314	3 314	427	12.9%	1 071	32.3%	1 499	45.2%	914	58.2%	17.3%
Service charges	24 052	24 052	4 632	19.3%	5 769	24.0%	10 401	43.2%	5 769	56.4%	-
Other own revenue	35 228	35 228	12 484	35.4%	12 132	34.4%	24 615	69.9%	6 425	54.7%	88.8%
<b>Operating Expenditure</b>	<b>62 593</b>	<b>62 593</b>	<b>9 633</b>	<b>15.4%</b>	<b>12 275</b>	<b>19.6%</b>	<b>21 908</b>	<b>35.0%</b>	<b>8 929</b>	<b>35.1%</b>	<b>37.5%</b>
Employee related costs	18 784	18 784	4 615	24.6%	4 872	25.9%	9 486	50.5%	3 436	41.9%	41.8%
Bad and doubtful debt	2 661	2 661	-	-	-	-	-	-	-	-	-
Repairs and maintenance	7 640	7 640	190	2.5%	694	9.1%	884	11.6%	332	14.8%	109.2%
Bulk purchases	10 512	10 512	903	8.6%	1 753	16.7%	2 656	25.3%	1 851	63.9%	(5.3%)
Other expenditure	22 997	22 997	3 925	17.1%	4 957	21.6%	8 882	38.6%	3 310	26.6%	49.8%
<b>Surplus/(Deficit)</b>	<b>-</b>	<b>-</b>	<b>7 911</b>		<b>6 697</b>		<b>14 608</b>		<b>4 179</b>		
Capital transfers and other adjustments	-	-	(10 000)	-	-	-	(10 000)	-	-	-	-
<b>Revised Surplus/(Deficit)</b>	<b>-</b>	<b>-</b>	<b>(2 089)</b>		<b>6 697</b>		<b>4 608</b>		<b>4 179</b>		

**Part 2: Capital Revenue and Expenditure**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Capital Revenue and Expenditure</b>											
Source of Finance	23 577	-	3 460	14.7%	6 185	26.2%	9 645	40.9%	6 433	32.5%	(3.9%)
External loans	-	-	-	-	-	-	-	-	-	-	-
Internal contributions	7 240	-	-	-	-	-	-	-	5 051	34.2%	(100.0%)
Transfers and subsidies	16 337	-	3 460	21.2%	6 185	37.9%	9 645	59.0%	1 353	29.2%	357.0%
Other	-	-	-	-	-	-	-	-	29	-	(100.0%)
<b>Capital Expenditure</b>	<b>23 577</b>	<b>16 055</b>	<b>3 460</b>	<b>14.7%</b>	<b>6 185</b>	<b>26.2%</b>	<b>9 645</b>	<b>40.9%</b>	<b>6 433</b>	<b>32.5%</b>	<b>(3.9%)</b>
Water and Sanitation	18 422	2 000	3 141	17.1%	5 180	28.1%	8 321	45.2%	-	-	3.7%
Electricity	815	1 800	79	9.7%	448	54.9%	526	64.6%	-	-	(100.0%)
Housing	-	8 167	-	-	-	-	-	-	-	-	-
Roads, pavements, bridges and storm water	-	4 000	240	-	557	-	797	-	3 089	33.3%	(82.0%)
Other	4 340	88	-	-	-	-	-	-	3 344	51.9%	(100.0%)

**Total Capital and Operating Expenditure**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Capital and Operating Revenue</b>											
Operating Revenue	62 593	62 593	17 544	28.0%	18 972	30.3%	36 515	58.3%	13 108	55.6%	44.7%
Capital Revenue	23 577	-	3 460	14.7%	6 185	26.2%	9 645	40.9%	6 433	32.5%	(3.9%)
<b>Total Revenue</b>	<b>86 170</b>	<b>62 593</b>	<b>21 003</b>	<b>24.4%</b>	<b>25 157</b>	<b>40.2%</b>	<b>46 160</b>	<b>53.6%</b>	<b>19 541</b>	<b>46.1%</b>	<b>28.7%</b>
<b>Capital and Operating Expenditure</b>											
Operating Expenditure	62 593	62 593	9 633	15.4%	12 275	19.6%	21 908	35.0%	8 929	35.1%	37.5%
Capital Expenditure	23 577	16 055	3 460	14.7%	6 185	26.2%	9 645	40.9%	6 433	32.5%	(3.9%)
<b>Total Expenditure</b>	<b>86 170</b>	<b>78 648</b>	<b>13 092</b>	<b>15.2%</b>	<b>18 460</b>	<b>23.5%</b>	<b>31 552</b>	<b>36.6%</b>	<b>15 362</b>	<b>34.0%</b>	<b>20.2%</b>

**Part 3: Cash Receipts and Payments**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Cash Receipts and Payments</b>											
Opening Cash Balance	-	-	(1 618)	-	4 396	-	(1 618)	-	8 537	-	-
<b>Receipts</b>	<b>163 755</b>	<b>163 755</b>	<b>31 092</b>	<b>19.0%</b>	<b>34 799</b>	<b>21.3%</b>	<b>65 891</b>	<b>40.2%</b>	<b>35 847</b>	<b>133.8%</b>	<b>(2.9%)</b>
External loans	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	39 537	39 537	13 998	35.4%	21 277	53.8%	35 275	89.2%	14 671	95.1%	45.0%
Investments redeemed	25 592	25 592	11 187	43.7%	7 277	28.4%	18 464	72.1%	8 068	-	(9.8%)
Statutory receipts (including VAT)	48 331	48 331	-	-	-	-	-	-	6 682	-	(100.0%)
Other receipts	50 295	50 295	5 907	11.7%	6 245	12.4%	12 152	24.2%	6 425	63.2%	(2.8%)
<b>Payments</b>	<b>116 903</b>	<b>116 903</b>	<b>25 079</b>	<b>21.5%</b>	<b>34 138</b>	<b>29.2%</b>	<b>59 217</b>	<b>50.7%</b>	<b>27 548</b>	<b>99.4%</b>	<b>23.9%</b>
Salaries, wages and allowances	28 503	28 503	4 551	16.0%	4 828	16.9%	9 379	32.9%	3 962	52.2%	21.9%
Cash and creditor payments	31 368	31 368	5 276	16.8%	8 207	26.2%	13 484	43.0%	5 493	32.7%	49.4%
Capital payments	19 621	19 621	3 554	18.1%	3 744	19.1%	7 299	37.2%	6 530	606.3%	(42.7%)
Investments made	24 000	24 000	10 000	41.7%	17 000	70.8%	27 000	112.5%	9 500	-	78.9%
External loans repaid	214	214	24	11.4%	24	11.4%	49	22.8%	212	-	(88.5%)
Statutory payments (including VAT)	13 197	13 197	-	-	-	-	-	-	1 851	-	(100.0%)
Other payments	-	-	1 673	-	334	-	2 007	-	-	-	(100.0%)
<b>Closing Cash Balance</b>	<b>46 852</b>	<b>46 852</b>	<b>4 396</b>		<b>5 056</b>		<b>5 056</b>		<b>16 836</b>		

**Part 4a: Operating Revenue and Expenditure by Function**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Water</b>											
Operating Revenue	12 366	12 366	4 665	37.7%	5 143	41.6%	9 808	79.3%	3 465	55.8%	48.5%
Service charges	4 908	4 908	964	19.6%	1 113	22.7%	2 077	42.3%	1 495	66.3%	(25.5%)
Transfers and subsidies	7 448	7 448	3 103	41.7%	3 521	47.3%	6 624	88.9%	1 965	49.8%	79.2%
Other own revenue	11	11	598	5 654.5%	509	4 814.5%	1 107	10 469.0%	4	50.6%	11 324.7%
<b>Operating Expenditure</b>	<b>8 851</b>	<b>8 851</b>	<b>957</b>	<b>10.8%</b>	<b>1 203</b>	<b>13.6%</b>	<b>2 160</b>	<b>24.4%</b>	<b>1 238</b>	<b>28.8%</b>	<b>(2.8%)</b>
Employee related costs	2 236	2 236	558	24.9%	543	24.3%	1 100	49.2%	478	39.9%	13.4%
Bad and doubtful debt	1 031	1 031	-	-	-	-	-	-	-	-	-
Repairs and maintenance	395	395	27	6.9%	7	1.7%	34	8.6%	30	23.9%	(78.1%)
Bulk purchases	1 500	1 500	-	-	203	13.5%	203	13.5%	318	33.4%	(36.1%)
Other expenditure	3 689	3 689	372	10.1%	451	12.2%	823	22.3%	411	18.3%	9.7%
<b>Surplus/(Deficit)</b>	<b>3 516</b>	<b>3 516</b>	<b>3 708</b>		<b>3 940</b>		<b>7 648</b>		<b>2 227</b>		

**Part 4b: Operating Revenue and Expenditure by Function**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Electricity</b>											
<b>Operating Revenue</b>	19 465	19 465	6 223	32.0%	5 430	27.9%	11 653	59.9%	2 277	51.1%	138.4%
Service charges	9 965	9 965	1 933	19.4%	2 455	24.6%	4 388	44.0%	1 966	45.4%	24.9%
Transfers and subsidies	-	-	3 250	-	2 957	-	6 208	-	288	91.8%	926.6%
Other own revenue	9 500	9 500	1 040	10.9%	18	.2%	1 057	11.1%	24	21.6%	(26.4%)
<b>Operating Expenditure</b>	13 702	13 702	2 744	20.0%	3 199	23.3%	5 943	43.4%	2 180	53.3%	46.8%
Employee related costs	2 125	2 125	598	28.1%	601	28.3%	1 199	56.4%	487	55.0%	23.6%
Bad and doubtful debt	45	45	-	-	-	-	-	-	-	-	-
Repairs and maintenance	350	350	42	12.1%	155	44.2%	197	56.4%	32	14.0%	388.0%
Bulk purchases	9 012	9 012	903	10.0%	1 549	17.2%	2 452	27.2%	1 533	73.4%	1.0%
Other expenditure	2 171	2 171	1 201	55.3%	894	41.2%	2 094	96.5%	128	13.1%	598.8%
<b>Surplus/(Deficit)</b>	5 763	5 763	3 479		2 231		5 709		98		

**Part 4c: Operating Revenue and Expenditure by Function**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Waste Water Management</b>											
<b>Operating Revenue</b>	10 262	10 262	3 929	38.3%	2 827	27.5%	6 756	65.8%	2 966	55.3%	(4.7%)
Service charges	4 237	4 237	882	20.8%	1 337	31.5%	2 219	52.4%	1 173	64.9%	13.9%
Transfers and subsidies	6 025	6 025	2 510	41.7%	1 490	24.7%	4 000	66.4%	1 793	49.8%	(16.9%)
Other own revenue	-	-	536	-	-	-	536	-	-	-	-
<b>Operating Expenditure</b>	5 250	5 250	222	4.2%	349	6.7%	571	10.9%	267	13.5%	30.6%
Employee related costs	597	597	146	24.5%	146	24.5%	292	49.0%	130	39.6%	12.4%
Bad and doubtful debt	890	890	-	-	-	-	-	-	-	-	-
Repairs and maintenance	446	446	25	5.5%	137	30.8%	162	36.4%	15	18.4%	806.4%
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	3 317	3 317	51	1.5%	66	2.0%	117	3.5%	122	5.1%	(46.4%)
<b>Surplus/(Deficit)</b>	5 012	5 012	3 707		2 478		6 185		2 699		

**Part 4d: Operating Revenue and Expenditure by Function**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Waste Management</b>											
<b>Operating Revenue</b>	10 958	10 958	3 862	35.2%	2 772	25.3%	6 634	60.5%	2 764	55.2%	.3%
Service charges	4 942	4 942	854	17.3%	864	17.5%	1 717	34.8%	1 134	65.3%	(23.8%)
Transfers and subsidies	5 966	5 966	2 486	41.7%	1 476	24.7%	3 961	66.4%	1 629	49.8%	(9.4%)
Other own revenue	50	50	523	1 039.2%	433	860.6%	956	1 899.8%	1	62.1%	64 412.8%
<b>Operating Expenditure</b>	5 239	5 239	439	8.4%	508	9.7%	947	18.1%	665	26.3%	(23.6%)
Employee related costs	1 743	1 743	404	23.2%	450	25.8%	855	49.1%	402	41.2%	12.0%
Bad and doubtful debt	-	-	-	-	-	-	-	-	-	-	-
Repairs and maintenance	651	651	18	2.7%	23	3.6%	41	6.3%	28	61.1%	(15.9%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	2 845	2 845	17	.6%	34	1.2%	51	1.8%	235	9.8%	(85.4%)
<b>Surplus/(Deficit)</b>	5 719	5 719	3 424		2 264		5 688		2 099		

**Part 5: Debtor Age Analysis**

R thousands	0 - 30 Days		30 - 60 Days		60 - 90 Days		Over 90 Days		Total		Bad Debt Written Off	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtor Age Analysis By Income Source</b>												
Water	692	12.0%	352	6.1%	256	4.4%	4 463	77.4%	5 763	32.7%	-	-
Electricity	466	34.5%	128	9.5%	78	5.8%	681	50.3%	1 353	7.7%	-	-
Property Rates	285	11.1%	193	7.5%	157	6.1%	1 927	75.2%	2 562	14.3%	-	-
Sanitation	537	13.9%	168	4.4%	133	3.5%	3 009	78.2%	3 847	21.8%	-	-
Refuse Removal	517	14.8%	152	4.4%	120	3.5%	2 692	77.3%	3 481	19.7%	-	-
Other	39	6.1%	26	4.1%	20	3.2%	553	86.6%	639	3.6%	-	-
<b>Total By Income Source</b>	2 536	14.4%	1 018	5.8%	765	4.3%	13 325	75.5%	17 645	100.0%	-	-
<b>Debtor Age Analysis By Customer Group</b>												
Government	161	16.1%	94	9.4%	76	7.6%	668	66.8%	999	5.7%	-	-
Business	414	22.2%	126	6.8%	59	3.2%	1 265	67.8%	1 865	10.6%	-	-
Households	1 906	13.1%	753	5.2%	580	4.0%	11 319	77.8%	14 558	82.5%	-	-
Other	55	24.7%	45	20.2%	50	22.3%	73	32.7%	223	1.3%	-	-
<b>Total By Customer Group</b>	2 536	14.4%	1 018	5.8%	765	4.3%	13 325	75.5%	17 645	100.0%	-	-

**Part 6: Creditor Age Analysis**

R thousands	0 - 30 Days		30 - 60 Days		60 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	894	100.0%	-	-	-	-	-	-	894	16.3%
Bulk Water	122	100.0%	-	-	-	-	-	-	122	2.2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	11	100.0%	-	-	-	-	-	-	11	.2%
Trade Creditors	2 078	100.0%	-	-	-	-	-	-	2 078	37.8%
Auditor-General	683	100.0%	-	-	-	-	-	-	683	12.4%
Other	-	-	-	-	-	-	1 707	100.0%	1 707	31.1%
<b>Total</b>	3 788	68.9%	-	-	-	-	1 707	31.1%	5 496	100.0%

**Contact Details**

Municipal Manager	Mr P Pi Poee (Acting)	053 205 9200
Financial Manager	Mr. G. Sekhobo	053 205 9204

Source: Local Government Database

- All figures in this report are unaudited.
- Submitted capital budget figures do not agree with adopted budget documentation.

**Free State: Kopanong(FS162)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2nd QUARTER ENDED 31 DECEMBER 2009**

**Part1: Operating Revenue and Expenditure**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Operating Revenue and Expenditure</b>											
Operating Revenue	130 386	130 386	43 349	33.2%	38 972	29.9%	82 320	63.1%	33 784	59.2%	15.4%
Property rates	9 352	9 352	905	9.7%	2 160	23.1%	3 065	32.8%	1 708	21.4%	26.5%
Service charges	56 148	56 148	9 763	17.4%	10 291	18.3%	20 054	35.7%	4 251	28.5%	142.1%
Other own revenue	64 886	64 886	32 681	50.4%	26 521	40.9%	59 202	91.2%	27 825	95.0%	(4.7%)
<b>Operating Expenditure</b>	130 343	130 343	43 996	33.8%	41 684	32.0%	85 680	65.7%	38 659	66.0%	7.8%
Employee related costs	42 607	42 607	9 922	23.3%	9 843	23.1%	19 765	46.4%	8 172	45.7%	20.4%
Bad and doubtful debt	4 368	4 368	-	-	-	-	-	-	-	-	-
Repairs and maintenance	8 033	8 033	1 104	13.7%	2 607	32.5%	3 711	46.2%	1 082	28.4%	140.9%
Bulk purchases	-	-	11 643	-	9 076	-	20 719	-	6 156	74.2%	47.4%
Other expenditure	75 335	75 335	21 327	28.3%	20 158	26.8%	41 485	55.1%	23 249	87.0%	(13.3%)
<b>Surplus/(Deficit)</b>	43	43	(647)		(2 712)		(3 360)		(4 875)		
Capital transfers and other adjustments	-	-	-	-	-	-	-	-	-	-	-
<b>Revised Surplus/(Deficit)</b>	43	43	(647)		(2 712)		(3 360)		(4 875)		

**Part 2: Capital Revenue and Expenditure**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Capital Revenue and Expenditure</b>											
Source of Finance	32 364	32 364	1 014	3.1%	-	-	1 014	3.1%	448	21.9%	(100.0%)
External loans	-	-	-	-	-	-	-	-	-	-	-
Internal contributions	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	31 864	31 864	1 014	3.2%	-	-	1 014	3.2%	448	23.8%	(100.0%)
Other	500	500	-	-	-	-	-	-	-	-	-
<b>Capital Expenditure</b>	33 805	33 805	6 803	20.1%	10 332	30.6%	17 135	50.7%	448	21.9%	2 206.9%
Water and Sanitation	26 146	26 146	6 803	26.0%	9 354	35.8%	16 157	61.8%	448	36.3%	1 988.5%
Electricity	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-
Roads, pavements, bridges and storm water	5 717	5 717	-	-	593	10.4%	593	10.4%	-	-	(100.0%)
Other	1 941	1 941	-	-	385	19.8%	385	19.8%	-	-	(100.0%)

**Total Capital and Operating Expenditure**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Capital and Operating Revenue</b>											
Operating Revenue	130 386	130 386	43 349	33.2%	38 972	29.9%	82 320	63.1%	33 784	59.2%	15.4%
Capital Revenue	32 364	32 364	1 014	3.1%	-	-	1 014	3.1%	448	21.9%	(100.0%)
<b>Total Revenue</b>	162 750	162 750	44 363	27.3%	38 972	23.9%	83 335	51.2%	34 232	50.5%	13.8%
<b>Capital and Operating Expenditure</b>											
Operating Expenditure	130 343	130 343	43 996	33.8%	41 684	32.0%	85 680	65.7%	38 659	66.0%	7.8%
Capital Expenditure	33 805	33 805	6 803	20.1%	10 332	30.6%	17 135	50.7%	448	21.9%	2 206.9%
<b>Total Expenditure</b>	164 148	164 148	50 799	30.9%	52 016	31.7%	102 815	62.6%	39 107	55.8%	33.0%

**Part 3: Cash Receipts and Payments**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Cash Receipts and Payments</b>											
Opening Cash Balance	-	-	2 423		1 776		2 423		(4 038)		(7.2%)
<b>Receipts</b>	130 386	130 386	43 349	33.2%	38 950	29.9%	82 298	63.1%	41 960	69.5%	
External loans	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	58 583	58 583	26 026	44.4%	14 710	25.1%	40 736	69.5%	10 741	59.1%	37.0%
Investments redeemed	-	-	-	-	-	-	-	-	-	-	-
Statutory receipts (including VAT)	-	-	-	-	-	-	-	-	6 545	-	(100.0%)
Other receipts	71 803	71 803	17 323	24.1%	24 239	33.8%	41 562	57.9%	24 674	61.9%	(1.8%)
<b>Payments</b>	130 343	130 343	43 996	33.8%	41 684	32.0%	85 680	65.7%	38 659	67.4%	7.8%
Salaries, wages and allowances	38 282	38 282	9 922	25.9%	6 045	15.8%	15 967	41.7%	8 172	45.7%	(26.0%)
Cash and creditor payments	-	-	17 258	-	18 361	-	35 619	-	-	-	(100.0%)
Capital payments	-	-	7 545	-	10 713	-	18 257	-	14 781	3 081.1%	(27.5%)
Investments made	-	-	-	-	-	-	-	-	-	-	-
External loans repaid	-	-	-	-	-	-	-	-	-	-	-
Statutory payments (including VAT)	-	-	-	-	-	-	-	-	-	-	-
Other payments	92 061	92 061	9 272	10.1%	6 566	7.1%	15 837	17.2%	15 706	52.8%	(58.2%)
<b>Closing Cash Balance</b>	43	43	1 776		(959)		(959)		(737)		

**Part 4a: Operating Revenue and Expenditure by Function**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Water</b>											
Operating Revenue	37 164	37 164	17 966	48.3%	15 766	42.4%	33 733	90.8%	6 430	44.5%	145.2%
Service charges	9 468	9 468	829	8.8%	1 056	11.2%	1 885	19.9%	1 225	31.3%	(13.8%)
Transfers and subsidies	27 638	27 638	16 455	59.5%	14 710	53.2%	31 166	112.8%	5 192	50.0%	183.3%
Other own revenue	58	58	682	1 182.7%	-	-	682	1 182.7%	14	50.0%	(100.0%)
<b>Operating Expenditure</b>	22 430	22 430	15 641	69.7%	13 483	60.1%	29 124	129.8%	6 216	71.8%	116.9%
Employee related costs	4 230	4 230	1 057	25.0%	1 057	25.0%	2 115	50.0%	922	50.0%	14.7%
Bad and doubtful debt	1 059	1 059	-	-	-	-	-	-	-	-	-
Repairs and maintenance	1 362	1 362	-	-	-	-	-	-	321	50.0%	(100.0%)
Bulk purchases	-	-	6 593	-	4 100	-	10 692	-	3 497	97.3%	17.2%
Other expenditure	15 779	15 779	7 990	50.6%	8 326	52.8%	16 317	103.4%	1 476	50.0%	464.1%
<b>Surplus/(Deficit)</b>	14 734	14 734	2 326		2 283		4 609		214		

**Part 4b: Operating Revenue and Expenditure by Function**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Electricity</b>											
<b>Operating Revenue</b>	37 007	37 007	9 718	26.3%	7 874	21.3%	17 593	47.5%	5 874	50.0%	34.1%
Service charges	31 498	31 498	7 874	25.0%	7 874	25.0%	15 749	50.0%	4 891	50.0%	61.0%
Transfers and subsidies	4 371	4 371	1 844	42.2%	-	-	1 844	42.2%	966	50.0%	(100.0%)
Other own revenue	1 139	1 139	-	-	-	-	-	-	17	50.0%	(100.0%)
<b>Operating Expenditure</b>	29 485	29 485	5 097	17.3%	4 976	16.9%	10 074	34.2%	4 672	51.4%	6.5%
Employee related costs	-	-	-	-	-	-	-	-	-	-	-
Bad and doubtful debt	-	-	-	-	-	-	-	-	-	-	-
Repairs and maintenance	974	974	-	-	-	-	-	-	215	50.0%	(100.0%)
Bulk purchases	-	-	5 050	-	4 976	-	10 026	-	2 630	52.6%	89.2%
Other expenditure	28 511	28 511	47	.2%	-	-	47	.2%	1 826	50.0%	(100.0%)
<b>Surplus/(Deficit)</b>	<b>7 522</b>	<b>7 522</b>	<b>4 621</b>		<b>2 898</b>		<b>7 519</b>		<b>1 202</b>		

**Part 4c: Operating Revenue and Expenditure by Function**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Waste Water Management</b>											
<b>Operating Revenue</b>	19 085	19 085	4 948	25.9%	779	4.1%	5 728	30.0%	2 749	34.8%	(71.7%)
Service charges	8 776	8 776	607	6.9%	779	8.9%	1 386	15.8%	812	20.6%	(4.0%)
Transfers and subsidies	10 294	10 294	4 342	42.2%	-	-	4 342	42.2%	1 934	50.0%	(100.0%)
Other own revenue	15	15	-	-	-	-	-	-	4	50.0%	(100.0%)
<b>Operating Expenditure</b>	6 799	6 799	2 480	36.5%	2 191	32.2%	4 671	68.7%	2 107	50.0%	4.0%
Employee related costs	4 065	4 065	1 016	25.0%	1 016	25.0%	2 032	50.0%	822	50.0%	23.6%
Bad and doubtful debt	1 019	1 019	-	-	-	-	-	-	-	-	-
Repairs and maintenance	1 252	1 252	-	-	-	-	-	-	295	50.0%	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	463	463	1 464	316.1%	1 175	253.7%	2 639	569.9%	989	50.0%	18.7%
<b>Surplus/(Deficit)</b>	<b>12 286</b>	<b>12 286</b>	<b>2 468</b>		<b>(1 412)</b>		<b>1 057</b>		<b>643</b>		

**Part 4d: Operating Revenue and Expenditure by Function**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Waste Management</b>											
<b>Operating Revenue</b>	13 180	13 180	3 308	25.1%	581	4.4%	3 889	29.5%	1 858	33.8%	(68.7%)
Service charges	6 407	6 407	453	7.1%	581	9.1%	1 034	16.1%	585	20.2%	(7%)
Transfers and subsidies	6 768	6 768	2 855	42.2%	-	-	2 855	42.2%	1 272	50.0%	(100.0%)
Other own revenue	4	4	-	-	-	-	-	-	1	50.0%	(100.0%)
<b>Operating Expenditure</b>	3 914	3 914	2 014	51.5%	546	14.0%	2 560	65.4%	851	50.0%	(35.9%)
Employee related costs	2 184	2 184	546	25.0%	546	25.0%	1 092	50.0%	503	50.0%	8.6%
Bad and doubtful debt	744	744	-	-	-	-	-	-	-	-	-
Repairs and maintenance	525	525	-	-	-	-	-	-	124	50.0%	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	461	461	1 468	318.3%	-	-	1 468	318.3%	225	50.0%	(100.0%)
<b>Surplus/(Deficit)</b>	<b>9 266</b>	<b>9 266</b>	<b>1 294</b>		<b>35</b>		<b>1 329</b>		<b>1 006</b>		

**Part 5: Debtor Age Analysis**

R thousands	0 - 30 Days		30 - 60 Days		60 - 90 Days		Over 90 Days		Total		Bad Debt Written Off	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtor Age Analysis By Income Source</b>												
Water	69	1.0%	197	2.9%	325	4.9%	6 097	91.2%	6 689	12.6%	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-
Property Rates	208	3.4%	252	4.2%	251	4.2%	5 330	88.2%	6 041	11.4%	-	-
Sanitation	-	-	-	-	-	-	-	-	-	-	-	-
Refuse Removal	-	-	-	-	-	-	-	-	-	-	-	-
Other	93	2%	203	5%	225	6%	39 713	98.7%	40 234	76.0%	-	-
<b>Total By Income Source</b>	<b>370</b>	<b>.7%</b>	<b>652</b>	<b>1.2%</b>	<b>801</b>	<b>1.5%</b>	<b>51 141</b>	<b>96.6%</b>	<b>52 964</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>
<b>Debtor Age Analysis By Customer Group</b>												
Government	93	1.4%	252	3.8%	251	3.8%	6 085	91.1%	6 681	12.6%	-	-
Business	208	5%	203	5%	325	8%	40 140	98.2%	40 876	77.2%	-	-
Households	69	1.3%	197	3.6%	225	4.2%	4 915	90.9%	5 406	10.2%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>370</b>	<b>.7%</b>	<b>652</b>	<b>1.2%</b>	<b>801</b>	<b>1.5%</b>	<b>51 141</b>	<b>96.6%</b>	<b>52 964</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>

**Part 6: Creditor Age Analysis**

R thousands	0 - 30 Days		30 - 60 Days		60 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	293	8.9%	293	8.9%	326	9.9%	2 385	72.3%	3 296	24.5%
VAT (output less input)	(517)	13.1%	(449)	11.4%	(535)	13.5%	(2 449)	62.0%	(3 950)	(29.4%)
Pensions / Retirement	291	3.1%	484	5.2%	478	5.1%	8 110	86.6%	9 363	69.6%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	44	1.4%	106	3.4%	140	4.5%	2 805	90.6%	3 095	23.0%
Auditor-General	(700)	(58.4%)	501	41.8%	704	58.8%	693	57.9%	1 199	8.9%
Other	22	4.9%	32	7.1%	30	6.6%	367	81.5%	451	3.4%
<b>Total</b>	<b>(568)</b>	<b>(4.2%)</b>	<b>967</b>	<b>7.2%</b>	<b>1 144</b>	<b>8.5%</b>	<b>11 911</b>	<b>88.5%</b>	<b>13 454</b>	<b>100.0%</b>

**Contact Details**

Municipal Manager	PM Makau (A)	051 713 9202
Financial Manager	MW Mphikeleli	051 713 9213

Source: Local Government Database

1. All figures in this report are unaudited.
2. Submitted capital budget figures do not agree with adopted budget documentation.

**Free State: Mohokare(FS163)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2nd QUARTER ENDED 31 DECEMBER 2009**

**Part1: Operating Revenue and Expenditure**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Operating Revenue and Expenditure</b>											
Operating Revenue	76 884	78 356	21 270	27.7%	3 110	4.0%	24 380	31.7%	3 790	20.4%	(17.9%)
Property rates	6 417	6 417	5 642	87.9%	440	6.9%	6 082	94.8%	897	69.8%	(51.0%)
Service charges	17 491	17 491	2 109	12.1%	1 323	7.6%	3 431	19.6%	2 837	47.5%	(53.4%)
Other own revenue	52 976	54 448	13 520	25.5%	1 348	2.5%	14 868	28.1%	57	.4%	2 285.5%
<b>Operating Expenditure</b>	<b>68 789</b>	<b>69 191</b>	<b>11 367</b>	<b>16.5%</b>	<b>7 666</b>	<b>11.1%</b>	<b>19 033</b>	<b>27.7%</b>	<b>7 692</b>	<b>37.6%</b>	<b>(.3%)</b>
Employee related costs	25 284	25 284	5 785	22.9%	3 944	15.6%	9 728	38.5%	4 941	44.1%	(20.2%)
Bad and doubtful debt	2 856	2 856	-	-	-	-	-	-	-	-	-
Repairs and maintenance	5 141	4 138	202	3.9%	630	12.3%	832	16.2%	331	13.5%	90.4%
Bulk purchases	655	655	113	17.2%	14	2.1%	127	19.3%	-	-	(100.0%)
Other expenditure	34 852	36 258	5 268	15.1%	3 078	8.8%	8 346	23.9%	2 420	34.7%	27.2%
<b>Surplus/(Deficit)</b>	<b>8 095</b>	<b>9 165</b>	<b>9 903</b>		<b>(4 555)</b>		<b>5 348</b>		<b>(3 902)</b>		
Capital transfers and other adjustments											
<b>Revised Surplus/(Deficit)</b>	<b>8 095</b>	<b>9 165</b>	<b>9 903</b>		<b>(4 555)</b>		<b>5 348</b>		<b>(3 902)</b>		

**Part 2: Capital Revenue and Expenditure**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Capital Revenue and Expenditure</b>											
Source of Finance	14 579	14 579	-	-	-	-	-	-	-	-	-
External loans	-	-	-	-	-	-	-	-	-	-	-
Internal contributions	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	14 579	14 579	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
<b>Capital Expenditure</b>	<b>14 579</b>	<b>14 579</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Water and Sanitation	11 629	11 629	-	-	-	-	-	-	-	-	-
Electricity	2 950	2 950	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-
Roads, pavements, bridges and storm water	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-

**Total Capital and Operating Expenditure**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Capital and Operating Revenue</b>											
Operating Revenue	76 884	78 356	21 270	27.7%	3 110	4.0%	24 380	31.7%	3 790	20.4%	(17.9%)
Capital Revenue	14 579	14 579	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>91 463</b>	<b>92 935</b>	<b>21 270</b>	<b>23.3%</b>	<b>3 110</b>	<b>3.3%</b>	<b>24 380</b>	<b>26.7%</b>	<b>3 790</b>	<b>17.4%</b>	<b>(17.9%)</b>
<b>Capital and Operating Expenditure</b>											
Operating Expenditure	68 789	69 191	11 367	16.5%	7 666	11.1%	19 033	27.7%	7 692	37.6%	(.3%)
Capital Expenditure	14 579	14 579	-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>	<b>83 368</b>	<b>83 770</b>	<b>11 367</b>	<b>13.6%</b>	<b>7 666</b>	<b>9.2%</b>	<b>19 033</b>	<b>22.8%</b>	<b>7 692</b>	<b>31.7%</b>	<b>(.3%)</b>

**Part 3: Cash Receipts and Payments**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Cash Receipts and Payments</b>											
Opening Cash Balance	2 112	2 112	1 453		(2 023)		1 453		(1 426)		
<b>Receipts</b>	<b>75 909</b>	<b>75 909</b>	<b>18 010</b>	<b>23.7%</b>	<b>1 813</b>	<b>2.4%</b>	<b>19 824</b>	<b>26.1%</b>	<b>10 780</b>	<b>53.6%</b>	<b>(83.2%)</b>
External loans	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	50 050	50 050	14 237	28.4%	570	1.1%	14 807	29.6%	9 408	77.2%	(93.9%)
Investments redeemed	-	-	-	-	-	-	-	-	-	-	-
Statutory receipts (including VAT)	3 417	3 417	693	20.3%	514	15.0%	1 206	35.3%	672	15.4%	(23.6%)
Other receipts	22 442	22 442	3 081	13.7%	730	3.3%	3 811	17.0%	699	37.2%	4.4%
<b>Payments</b>	<b>65 422</b>	<b>65 422</b>	<b>21 487</b>	<b>32.8%</b>	<b>11 131</b>	<b>17.0%</b>	<b>32 617</b>	<b>49.9%</b>	<b>12 560</b>	<b>53.0%</b>	<b>(11.4%)</b>
Salaries, wages and allowances	25 284	25 284	5 831	23.1%	3 944	15.6%	9 775	38.7%	4 823	44.4%	(18.2%)
Cash and creditor payments	25 104	25 104	15 487	61.7%	7 019	28.0%	22 506	89.7%	7 687	86.4%	(8.7%)
Capital payments	14 579	14 579	-	-	-	-	-	-	-	-	-
Investments made	-	-	-	-	-	-	-	-	-	-	-
External loans repaid	456	456	168	36.9%	168	36.9%	336	73.7%	50	60.2%	236.0%
Statutory payments (including VAT)	-	-	-	-	-	-	-	-	-	-	-
Other payments	-	-	-	-	-	-	-	-	-	-	-
<b>Closing Cash Balance</b>	<b>12 598</b>	<b>12 598</b>	<b>(2 023)</b>		<b>(11 341)</b>		<b>(11 341)</b>		<b>(3 206)</b>		

**Part 4a: Operating Revenue and Expenditure by Function**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Water</b>											
Operating Revenue	21 290	21 290	809	3.8%	821	3.9%	1 630	7.7%	762	28.2%	7.8%
Service charges	9 634	9 634	809	8.4%	-	-	809	8.4%	760	28.1%	(100.0%)
Transfers and subsidies	11 629	11 629	-	-	-	-	-	-	-	-	-
Other own revenue	27	27	-	-	821	3 002.3%	821	3 002.3%	2	129.8%	54 647.8%
<b>Operating Expenditure</b>	<b>18 560</b>	<b>18 560</b>	<b>1 055</b>	<b>5.7%</b>	<b>848</b>	<b>4.6%</b>	<b>1 902</b>	<b>10.3%</b>	<b>1 309</b>	<b>47.1%</b>	<b>(35.2%)</b>
Employee related costs	3 312	3 312	567	17.1%	410	12.4%	977	29.5%	434	64.5%	(5.4%)
Bad and doubtful debt	394	394	-	-	-	-	-	-	-	-	-
Repairs and maintenance	681	681	61	9.0%	74	10.9%	135	19.9%	192	38.5%	(61.3%)
Bulk purchases	315	315	17	5.5%	-	-	17	5.5%	-	-	-
Other expenditure	13 858	13 858	410	3.0%	363	2.6%	773	5.6%	683	42.2%	(46.8%)
<b>Surplus/(Deficit)</b>	<b>2 730</b>	<b>2 730</b>	<b>(245)</b>		<b>(27)</b>		<b>(272)</b>		<b>(547)</b>		

**Part 4b: Operating Revenue and Expenditure by Function**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Electricity</b>											
<b>Operating Revenue</b>	3 108	3 108	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	2 950	2 950	-	-	-	-	-	-	-	-	-
Other own revenue	158	158	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	3 290	3 290	261	7.9%	97	3.0%	358	10.9%	-	-	(100.0%)
Employee related costs	-	-	-	-	-	-	-	-	-	-	-
Bad and doubtful debt	-	-	-	-	-	-	-	-	-	-	-
Repairs and maintenance	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	340	340	95	28.0%	14	4.1%	109	32.2%	-	-	(100.0%)
Other expenditure	2 950	2 950	165	5.6%	83	2.8%	249	8.4%	-	-	(100.0%)
<b>Surplus/(Deficit)</b>	<b>(183)</b>	<b>(183)</b>	<b>(261)</b>		<b>(97)</b>		<b>(358)</b>				

**Part 4c: Operating Revenue and Expenditure by Function**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Waste Water Management</b>											
<b>Operating Revenue</b>	4 748	4 753	752	15.8%	801	16.9%	1 553	32.7%	736	28.1%	8.9%
Service charges	4 737	4 737	749	15.8%	800	16.9%	1 549	32.7%	735	28.2%	8.9%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-
Other own revenue	11	16	3	29.6%	1	9.6%	4	39.1%	1	12.1%	36.9%
<b>Operating Expenditure</b>	7 392	7 292	1 221	16.5%	466	6.3%	1 687	22.8%	1 028	28.9%	(54.7%)
Employee related costs	3 453	3 453	1 171	33.9%	793	23.0%	1 964	56.9%	908	41.9%	(12.7%)
Bad and doubtful debt	857	857	-	-	-	-	-	-	-	-	-
Repairs and maintenance	649	549	50	7.7%	28	4.3%	78	12.0%	103	26.3%	(73.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	2 433	2 433	0	-	(355)	(14.6%)	(355)	(14.6%)	16	3.0%	(2 279.5%)
<b>Surplus/(Deficit)</b>	<b>(2 644)</b>	<b>(2 539)</b>	<b>(469)</b>		<b>336</b>		<b>(134)</b>		<b>(292)</b>		

**Part 4d: Operating Revenue and Expenditure by Function**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Waste Management</b>											
<b>Operating Revenue</b>	3 121	3 121	551	17.6%	522	16.7%	1 073	34.4%	621	24.8%	(15.8%)
Service charges	3 121	3 121	551	17.6%	522	16.7%	1 073	34.4%	621	24.8%	(15.8%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-
Other own revenue	-	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	4 761	4 761	515	10.8%	373	7.8%	888	18.6%	522	36.5%	(28.6%)
Employee related costs	1 567	1 567	462	29.5%	331	21.1%	793	50.6%	508	55.6%	(34.9%)
Bad and doubtful debt	869	869	-	-	-	-	-	-	-	-	-
Repairs and maintenance	328	328	15	4.7%	33	10.0%	48	14.7%	11	11.9%	198.0%
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	1 997	1 997	38	1.9%	9	.4%	46	2.3%	3	3.8%	213.7%
<b>Surplus/(Deficit)</b>	<b>(1 640)</b>	<b>(1 640)</b>	<b>35</b>		<b>150</b>		<b>185</b>		<b>98</b>		

**Part 5: Debtor Age Analysis**

R thousands	0 - 30 Days		30 - 60 Days		60 - 90 Days		Over 90 Days		Total		Bad Debt Written Off	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtor Age Analysis By Income Source</b>												
Water	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-
Property Rates	-	-	-	-	-	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-	-	-	-	-	-
Refuse Removal	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Income Source</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>Debtor Age Analysis By Customer Group</b>												
Government	-	-	-	-	-	-	-	-	-	-	-	-
Business	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	-	-	-	-	-	-	-	-	-	-	-	-

**Part 6: Creditor Age Analysis**

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

**Contact Details**

Municipal Manager	K S Molisoeng	051 673 9600
Financial Manager	K S Lekhalanyane	051 673 9600

Source: Local Government Database

1. All figures in this report are unaudited.
2. Municipality did not submit all the required budget reform returns.
3. Submitted capital budget figures do not agree with adopted budget documentation.





**Part 4b: Operating Revenue and Expenditure by Function**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Electricity</b>											
<b>Operating Revenue</b>	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-
Other own revenue	-	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	-	-	-	-	-	-	-	-	-	-	-
Employee related costs	-	-	-	-	-	-	-	-	-	-	-
Bad and doubtful debt	-	-	-	-	-	-	-	-	-	-	-
Repairs and maintenance	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	-	-	-	-	-	-	-	-	-	-	-

**Part 4c: Operating Revenue and Expenditure by Function**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Waste Water Management</b>											
<b>Operating Revenue</b>	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-
Other own revenue	-	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	-	-	-	-	-	-	-	-	-	-	-
Employee related costs	-	-	-	-	-	-	-	-	-	-	-
Bad and doubtful debt	-	-	-	-	-	-	-	-	-	-	-
Repairs and maintenance	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	-	-	-	-	-	-	-	-	-	-	-

**Part 4d: Operating Revenue and Expenditure by Function**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Waste Management</b>											
<b>Operating Revenue</b>	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-
Other own revenue	-	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	-	-	-	-	-	-	-	-	-	-	-
Employee related costs	-	-	-	-	-	-	-	-	-	-	-
Bad and doubtful debt	-	-	-	-	-	-	-	-	-	-	-
Repairs and maintenance	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	-	-	-	-	-	-	-	-	-	-	-

**Part 5: Debtor Age Analysis**

R thousands	0 - 30 Days		30 - 60 Days		60 - 90 Days		Over 90 Days		Total		Bad Debt Written Off	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtor Age Analysis By Income Source</b>												
Water	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-
Property Rates	-	-	-	-	-	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-	-	-	-	-	-
Refuse Removal	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Income Source</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>Debtor Age Analysis By Customer Group</b>												
Government	-	-	-	-	-	-	-	-	-	-	-	-
Business	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	-	-	-	-	-	-	-	-	-	-	-	-

**Part 6: Creditor Age Analysis**

R thousands	0 - 30 Days		30 - 60 Days		60 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	51	99.9%	-	-	-	-	0	.1%	51	100.0%
<b>Total</b>	51	99.9%	-	-	-	-	0	.1%	51	100.0%

**Contact Details**

Municipal Manager	T L Mkhwane	051 713 9316
Financial Manager	C TPanyani	051 713 9329

Source: Local Government Database

1. All figures in this report are unaudited.
2. Municipality did not submit all the required budget reform returns.

**Free State: Naledi (Fs)(FS171)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2nd QUARTER ENDED 31 DECEMBER 2009**

**Part1: Operating Revenue and Expenditure**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Operating Revenue and Expenditure</b>											
Operating Revenue	60 672	60 672	8 234	13.6%	9 210	15.2%	17 444	28.8%	6 631	51.0%	38.9%
Property rates	4 530	4 530	321	7.1%	341	7.5%	662	14.6%	544	77.6%	(37.4%)
Service charges	10 602	10 602	3 584	33.8%	2 730	25.8%	6 315	59.6%	2 693	67.4%	1.4%
Other own revenue	45 540	45 540	4 330	9.5%	6 139	13.5%	10 468	23.0%	3 393	38.9%	80.9%
<b>Operating Expenditure</b>	42 873	42 873	7 351	17.1%	7 534	17.6%	14 886	34.7%	7 072	40.4%	6.5%
Employee related costs	21 217	21 217	4 957	23.4%	5 093	24.0%	10 050	47.4%	3 896	47.3%	30.7%
Bad and doubtful debt	-	-	-	-	-	-	-	-	-	10.7%	-
Repairs and maintenance	1 766	1 766	230	13.0%	73	4.2%	303	17.2%	184	22.3%	(60.1%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	19 890	19 890	2 165	10.9%	2 368	11.9%	4 533	22.8%	2 992	57.3%	(20.9%)
<b>Surplus/(Deficit)</b>	17 799	17 799	883		1 676		2 559		(441)		
Capital transfers and other adjustments	-	-	-	-	-	-	-	-	-	-	-
<b>Revised Surplus/(Deficit)</b>	17 799	17 799	883		1 676		2 559		(441)		

**Part 2: Capital Revenue and Expenditure**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Capital Revenue and Expenditure</b>											
Source of Finance	19 500	19 500	153	.8%	34	.2%	188	1.0%	56	23.2%	(38.0%)
External loans	-	-	-	-	-	-	-	-	-	-	-
Internal contributions	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	19 500	19 500	153	.8%	34	.2%	187	1.0%	56	29.2%	(39.2%)
Other	-	-	0	-	1	-	1	-	-	-	(100.0%)
<b>Capital Expenditure</b>	19 500	19 500	153	.8%	34	.2%	188	1.0%	56	23.2%	(38.0%)
Water and Sanitation	7 354	7 354	120	1.6%	34	.5%	154	2.1%	56	88.2%	(39.2%)
Electricity	1 828	1 828	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-
Roads, pavements, bridges and storm water	3 320	3 320	7	.2%	-	-	7	.2%	-	-	-
Other	6 999	6 999	26	.4%	1	-	27	.4%	-	-	(100.0%)

**Total Capital and Operating Expenditure**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Capital and Operating Revenue</b>											
Operating Revenue	60 672	60 672	8 234	13.6%	9 210	15.2%	17 444	28.8%	6 631	51.0%	38.9%
Capital Revenue	19 500	19 500	153	.8%	34	.2%	188	1.0%	56	23.2%	(38.0%)
<b>Total Revenue</b>	80 172	80 172	8 388	10.5%	9 244	11.5%	17 632	22.0%	6 686	44.8%	38.3%
<b>Capital and Operating Expenditure</b>											
Operating Expenditure	42 873	42 873	7 351	17.1%	7 534	17.6%	14 886	34.7%	7 072	40.4%	6.5%
Capital Expenditure	19 500	19 500	153	.8%	34	.2%	188	1.0%	56	23.2%	(38.0%)
<b>Total Expenditure</b>	62 373	62 373	7 505	12.0%	7 569	12.1%	15 074	24.2%	7 128	36.6%	6.2%

**Part 3: Cash Receipts and Payments**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Cash Receipts and Payments</b>											
Opening Cash Balance	128	128	128		7 360		128		3 103		
<b>Receipts</b>	58 765	58 765	20 803	35.4%	12 900	22.0%	33 704	57.4%	10 589	107.6%	21.8%
External loans	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	28 086	28 086	14 396	51.3%	10 337	36.8%	24 733	88.1%	6 371	75.9%	62.3%
Investments redeemed	-	-	-	-	-	-	-	-	-	-	-
Statutory receipts (including VAT)	-	-	-	-	-	-	-	-	-	-	-
Other receipts	30 679	30 679	6 408	20.9%	2 564	8.4%	8 971	29.2%	4 218	268.3%	(39.2%)
<b>Payments</b>	47 451	47 451	13 571	28.6%	12 992	27.4%	26 563	56.0%	14 000	124.0%	(7.2%)
Salaries, wages and allowances	12 592	12 592	3 148	25.0%	3 716	29.5%	6 864	54.5%	2 099	25.5%	77.1%
Cash and creditor payments	2 278	2 278	2 278	100.0%	6 166	270.7%	8 444	370.7%	-	-	(100.0%)
Capital payments	9 746	9 746	2 437	25.0%	1 095	11.2%	3 532	36.2%	1 237	54.7%	(11.5%)
Investments made	-	-	-	-	-	-	-	-	-	-	-
External loans repaid	-	-	-	-	-	-	-	-	-	-	-
Statutory payments (including VAT)	-	-	-	-	-	-	-	-	-	-	-
Other payments	22 836	22 836	5 709	25.0%	2 014	8.8%	7 723	33.8%	10 665	492.3%	(81.1%)
<b>Closing Cash Balance</b>	11 442	11 442	7 360		7 269		7 269		(309)		

**Part 4a: Operating Revenue and Expenditure by Function**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Water</b>											
Operating Revenue	14 216	14 216	1 920	13.5%	1 748	12.3%	3 668	25.8%	2 281	40.8%	(23.4%)
Service charges	5 540	5 540	1 553	28.0%	1 170	21.1%	2 723	49.2%	1 119	73.1%	4.6%
Transfers and subsidies	8 386	8 386	367	4.4%	577	6.9%	944	11.3%	1 161	38.3%	(50.3%)
Other own revenue	290	290	1	.2%	1	.2%	1	.4%	1	.1%	(54.6%)
<b>Operating Expenditure</b>	8 937	8 937	873	9.8%	903	10.1%	1 776	19.9%	2 213	35.9%	(59.2%)
Employee related costs	1 768	1 768	341	19.3%	360	20.4%	702	39.7%	380	48.0%	(5.2%)
Bad and doubtful debt	-	-	-	-	-	-	-	-	-	-	-
Repairs and maintenance	50	50	5	9.4%	14	27.2%	18	36.6%	39	34.7%	(65.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	13.8%	-
Other expenditure	7 119	7 119	527	7.4%	529	7.4%	1 056	14.8%	1 794	55.6%	(70.5%)
<b>Surplus/(Deficit)</b>	5 279	5 279	1 047		844		1 892		68		

**Part 4b: Operating Revenue and Expenditure by Function**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Electricity</b>											
<b>Operating Revenue</b>	2 398	2 398	24	1.0%	38	1.6%	63	2.6%	80	26.1%	(52.0%)
Service charges	-	-	24	-	-	-	24	-	-	-	-
Transfers and subsidies	-	-	-	-	-	-	-	-	80	26.1%	(100.0%)
Other own revenue	2 398	2 398	-	-	38	1.6%	38	1.6%	-	-	(100.0%)
<b>Operating Expenditure</b>	570	570	28	4.9%	144	25.2%	171	30.1%	83	36.9%	72.3%
Employee related costs	-	-	-	-	-	-	-	-	-	-	-
Bad and doubtful debt	-	-	-	-	-	-	-	-	-	-	-
Repairs and maintenance	32	32	1	3.4%	-	-	1	3.4%	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	538	538	27	5.0%	144	26.7%	170	31.7%	83	36.9%	72.3%
<b>Surplus/(Deficit)</b>	<b>1 828</b>	<b>1 828</b>	<b>(3)</b>		<b>(105)</b>		<b>(108)</b>		<b>(3)</b>		

**Part 4c: Operating Revenue and Expenditure by Function**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Waste Water Management</b>											
<b>Operating Revenue</b>	6 133	6 133	1 194	19.5%	1 676	27.3%	2 870	46.8%	1 366	33.7%	22.7%
Service charges	3 019	3 019	1 120	37.1%	1 560	51.7%	2 681	88.8%	867	61.7%	80.1%
Transfers and subsidies	422	422	73	17.4%	115	27.3%	189	44.7%	499	45.8%	(76.9%)
Other own revenue	2 692	2 692	-	-	-	-	-	-	0	-	(100.0%)
<b>Operating Expenditure</b>	3 553	3 553	707	19.9%	758	21.3%	1 465	41.2%	421	14.7%	79.8%
Employee related costs	1 948	1 948	535	27.5%	753	38.7%	1 288	66.1%	407	56.2%	85.0%
Bad and doubtful debt	-	-	-	-	-	-	-	-	-	8%	-
Repairs and maintenance	160	160	85	53.2%	5	2.9%	90	56.1%	13	5.5%	(64.8%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	1 445	1 445	87	6.0%	0	-	87	6.0%	1	.2%	(68.2%)
<b>Surplus/(Deficit)</b>	<b>2 580</b>	<b>2 580</b>	<b>487</b>		<b>918</b>		<b>1 404</b>		<b>944</b>		

**Part 4d: Operating Revenue and Expenditure by Function**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Waste Management</b>											
<b>Operating Revenue</b>	4 763	4 763	928	19.5%	-	-	928	19.5%	1 026	63.5%	(100.0%)
Service charges	2 043	2 043	879	43.0%	-	-	879	43.0%	630	82.8%	(100.0%)
Transfers and subsidies	188	188	49	26.0%	-	-	49	26.0%	395	48.2%	(100.0%)
Other own revenue	2 532	2 532	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	2 293	2 293	310	13.5%	-	-	310	13.5%	237	35.0%	(100.0%)
Employee related costs	1 015	1 015	304	29.9%	-	-	304	29.9%	228	71.2%	(100.0%)
Bad and doubtful debt	-	-	-	-	-	-	-	-	-	5.1%	-
Repairs and maintenance	175	175	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	1 103	1 103	6	.5%	-	-	6	.5%	9	3.2%	(100.0%)
<b>Surplus/(Deficit)</b>	<b>2 470</b>	<b>2 470</b>	<b>618</b>		<b>-</b>		<b>618</b>		<b>789</b>		

**Part 5: Debtor Age Analysis**

R thousands	0 - 30 Days		30 - 60 Days		60 - 90 Days		Over 90 Days		Total		Bad Debt Written Off	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtor Age Analysis By Income Source</b>												
Water	532	1.9%	340	1.2%	451	1.6%	26 895	95.3%	28 217	43.1%	-	-
Electricity	(13)	(.1%)	125	1.1%	124	1.1%	234	100.0%	234	4%	-	-
Property Rates	342	2.2%	334	2.2%	332	2.2%	11 510	98.0%	11 745	18.0%	-	-
Sanitation	249	2.3%	246	2.3%	246	2.3%	14 263	93.4%	15 272	23.3%	-	-
Refuse Removal	(836)	100.0%	-	-	-	-	10 036	93.1%	10 777	16.5%	-	-
Other	-	-	-	-	-	-	-	-	(836)	(1.3%)	-	-
<b>Total By Income Source</b>	<b>274</b>	<b>.4%</b>	<b>1 045</b>	<b>1.6%</b>	<b>1 153</b>	<b>1.8%</b>	<b>62 938</b>	<b>96.2%</b>	<b>65 409</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>
<b>Debtor Age Analysis By Customer Group</b>												
Government	-	-	-	-	-	-	-	-	-	-	-	-
Business	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-
Other	274	.4%	1 045	1.6%	1 153	1.8%	62 938	96.2%	65 409	100.0%	-	-
<b>Total By Customer Group</b>	<b>274</b>	<b>.4%</b>	<b>1 045</b>	<b>1.6%</b>	<b>1 153</b>	<b>1.8%</b>	<b>62 938</b>	<b>96.2%</b>	<b>65 409</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>

**Part 6: Creditor Age Analysis**

R thousands	0 - 30 Days		30 - 60 Days		60 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	1 260	9.0%	444	3.2%	410	2.9%	11 964	85.0%	14 078	90.7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	178	31.6%	93	16.6%	0	.1%	292	51.8%	563	3.6%
Auditor-General	529	60.1%	351	39.9%	-	-	-	-	880	5.7%
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>1 967</b>	<b>12.7%</b>	<b>888</b>	<b>5.7%</b>	<b>411</b>	<b>2.6%</b>	<b>12 255</b>	<b>79.0%</b>	<b>15 521</b>	<b>100.0%</b>

**Contact Details**

Municipal Manager	TM Lerata	051 541 0012
Financial Manager	Ms Caroline Mokqothu	051 541 0012

Source: Local Government Database

- All figures in this report are unaudited.
- Submitted operating budget figures do not agree with adopted budget documentation.

**Free State: Mangaung(FS172)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2nd QUARTER ENDED 31 DECEMBER 2009**

**Part1: Operating Revenue and Expenditure**

R thousands	2009/10										Q2 of 2008/09 to Q2 of 2009/10	
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>Operating Revenue and Expenditure</b>												
Operating Revenue	2 964 924	2 964 924	649 040	21.9%	637 328	21.5%	1 286 368	43.4%	410 101	36.8%	55.4%	
Property rates	323 209	323 209	86 007	26.6%	86 290	26.7%	172 297	53.3%	69 169	48.6%	24.8%	
Service charges	1 485 206	1 485 206	327 717	22.1%	342 788	23.1%	670 506	45.1%	234 473	51.7%	46.2%	
Other own revenue	1 156 510	1 156 510	235 317	20.3%	208 249	18.0%	443 566	38.4%	106 459	21.3%	95.6%	
<b>Operating Expenditure</b>	2 619 323	2 619 323	509 630	19.5%	730 532	27.9%	1 240 162	47.3%	381 694	39.1%	91.4%	
Employee related costs	798 452	798 452	188 181	23.6%	186 717	23.4%	374 898	47.0%	140 980	40.5%	32.4%	
Bad and doubtful debt	55 525	55 525	13 881	25.0%	13 881	25.0%	27 763	50.0%	-	100.0%	(100.0%)	
Repairs and maintenance	139 490	139 490	28 172	20.2%	23 542	16.9%	51 713	37.1%	31 787	50.7%	(25.9%)	
Bulk purchases	850 933	850 933	150 570	17.7%	253 235	30.9%	413 805	48.6%	118 174	43.9%	122.8%	
Other expenditure	774 923	774 923	128 826	16.6%	243 157	31.4%	371 983	48.0%	90 753	27.9%	167.9%	
<b>Surplus/(Deficit)</b>	345 601	345 601	139 411		(93 204)		46 206		28 407			
Capital transfers and other adjustments												
<b>Revised Surplus/(Deficit)</b>	345 601	345 601	139 411		(93 204)		46 206		28 407			

**Part 2: Capital Revenue and Expenditure**

R thousands	2009/10										Q2 of 2008/09 to Q2 of 2009/10	
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>Capital Revenue and Expenditure</b>												
Source of Finance	841 738	841 738	129 298	15.4%	168 528	20.0%	297 826	35.4%	174 712	37.0%	(3.5%)	
External loans	34 000	34 000	122	4%	-	-	122	4%	-	-	-	
Internal contributions	232 742	232 742	53 067	22.8%	64 979	27.9%	118 046	50.7%	49 529	84.1%	31.2%	
Transfers and subsidies	534 556	534 556	61 611	11.5%	100 105	18.7%	161 716	30.3%	120 513	33.1%	(16.9%)	
Other	40 441	40 441	14 497	35.8%	3 443	8.5%	17 941	44.4%	4 670	63.1%	(26.3%)	
<b>Capital Expenditure</b>	841 738	841 738	129 298	15.4%	168 528	20.0%	297 826	35.4%	174 712	37.0%	(3.5%)	
Water and Sanitation	175 054	175 054	4 796	2.7%	6 890	3.9%	11 686	6.7%	50 665	140.3%	(86.4%)	
Electricity	83 600	83 600	32 942	39.4%	33 036	39.5%	65 978	78.9%	14 698	19.5%	124.8%	
Housing	2 600	2 600	4 763	183.2%	3 449	132.7%	8 213	315.9%	232	-	1 384.6%	
Roads, pavements, bridges and storm water	181 494	181 494	43 745	24.1%	64 362	35.5%	108 107	59.6%	17 193	13.6%	274.3%	
Other	398 991	398 991	43 051	10.8%	60 791	15.2%	103 841	26.0%	91 923	34.3%	(33.9%)	

**Total Capital and Operating Expenditure**

R thousands	2009/10										Q2 of 2008/09 to Q2 of 2009/10	
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>Capital and Operating Revenue</b>												
Operating Revenue	2 964 924	2 964 924	649 040	21.9%	637 328	21.5%	1 286 368	43.4%	410 101	36.8%	55.4%	
Capital Revenue	841 738	841 738	129 298	15.4%	168 528	20.0%	297 826	35.4%	174 712	37.0%	(3.5%)	
<b>Total Revenue</b>	3 806 662	3 806 662	778 339	20.4%	805 855	21.2%	1 584 194	41.6%	584 813	36.8%	37.8%	
<b>Capital and Operating Expenditure</b>												
Operating Expenditure	2 619 323	2 619 323	509 630	19.5%	730 532	27.9%	1 240 162	47.3%	381 694	39.1%	91.4%	
Capital Expenditure	841 738	841 738	129 298	15.4%	168 528	20.0%	297 826	35.4%	174 712	37.0%	(3.5%)	
<b>Total Expenditure</b>	3 461 061	3 461 061	638 928	18.5%	899 060	26.0%	1 537 988	44.4%	556 406	38.5%	61.6%	

**Part 3: Cash Receipts and Payments**

R thousands	2009/10										Q2 of 2008/09 to Q2 of 2009/10	
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>Cash Receipts and Payments</b>												
Opening Cash Balance	28 000	28 000	64 472		47 429		64 472		155 643			
<b>Receipts</b>	2 943 201	2 943 201	933 347	31.7%	800 235	27.2%	1 733 582	58.9%	748 011	68.9%	7.0%	
External loans	34 000	34 000	-	-	-	-	-	-	31 215	30 281.6%	(100.0%)	
Transfers and subsidies	688 902	688 902	294 952	42.8%	195 123	28.3%	490 076	71.1%	183 159	59.1%	6.5%	
Investments redeemed	-	-	165 000	-	84 232	-	249 232	-	140 000	-	(39.8%)	
Statutory receipts (including VAT)	-	-	4 833	-	-	-	4 833	-	8 758	-	(100.0%)	
Other receipts	2 220 299	2 220 299	468 561	21.1%	520 880	23.5%	989 442	44.6%	384 879	48.2%	35.3%	
<b>Payments</b>	2 939 813	2 939 813	950 389	32.3%	804 091	27.4%	1 754 480	59.7%	745 869	62.4%	7.8%	
Salaries, wages and allowances	668 186	668 186	160 129	24.0%	161 877	24.2%	322 006	48.2%	136 550	45.1%	18.5%	
Cash and creditor payments	1 530 149	1 530 149	585 862	38.3%	373 585	24.4%	959 447	62.7%	193 964	48.2%	92.6%	
Capital payments	715 477	715 477	147 400	20.6%	188 148	26.3%	335 548	46.9%	199 172	43.5%	(5.5%)	
Investments made	-	-	55 833	-	79 470	-	135 303	-	212 834	-	(62.7%)	
External loans repaid	20 300	20 300	131	0.6%	-	-	131	0.6%	1 487	7.9%	(100.0%)	
Statutory payments (including VAT)	-	-	-	-	-	-	-	-	-	-	-	
Other payments	5 700	5 700	1 034	18.1%	1 011	17.7%	2 045	35.9%	1 862	57.6%	(45.7%)	
<b>Closing Cash Balance</b>	31 388	31 388	47 429		43 573		43 573		157 785			

**Part 4a: Operating Revenue and Expenditure by Function**

R thousands	2009/10										Q2 of 2008/09 to Q2 of 2009/10	
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>Water</b>												
Operating Revenue	422 243	422 243	90 840	21.5%	107 412	25.4%	198 252	47.0%	93 325	52.5%	15.1%	
Service charges	323 732	323 732	50 045	15.5%	74 782	23.1%	124 826	38.6%	75 508	50.9%	(4%)	
Transfers and subsidies	97 674	97 674	40 698	41.7%	32 558	33.3%	73 256	75.0%	18 089	58.3%	80.0%	
Other own revenue	837	837	98	11.7%	72	8.6%	170	20.3%	178	72.5%	(59.6%)	
<b>Operating Expenditure</b>	316 419	316 419	52 880	16.7%	99 578	31.5%	152 458	48.2%	50 173	38.1%	98.5%	
Employee related costs	39 392	39 392	10 994	27.9%	9 817	24.9%	20 811	52.8%	8 546	53.3%	14.9%	
Bad and doubtful debt	15 000	15 000	3 750	25.0%	3 750	25.0%	7 500	50.0%	-	100.0%	(100.0%)	
Repairs and maintenance	10 609	10 609	3 220	30.3%	1 897	17.9%	5 117	48.2%	2 801	46.7%	(32.3%)	
Bulk purchases	207 858	207 858	26 585	12.8%	66 317	31.9%	92 902	44.7%	27 835	25.9%	138.2%	
Other expenditure	43 560	43 560	8 331	19.1%	17 797	40.9%	26 128	60.0%	10 991	69.4%	61.9%	
<b>Surplus/(Deficit)</b>	105 824	105 824	37 960		7 834		45 794		43 153			

**Part 4b: Operating Revenue and Expenditure by Function**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Electricity</b>											
<b>Operating Revenue</b>	1 142 089	1 142 089	245 190	21.5%	255 415	22.4%	500 605	43.8%	143 221	48.6%	78.3%
Service charges	1 033 779	1 033 779	244 371	23.6%	235 011	22.7%	479 382	46.4%	132 330	52.2%	77.6%
Transfers and subsidies	14 012	14 012	-	-	-	-	-	-	-	-	-
Other own revenue	94 298	94 298	820	0.9%	20 404	21.6%	21 224	22.5%	10 890	24.5%	87.4%
<b>Operating Expenditure</b>	1 045 194	1 045 194	215 580	20.6%	309 465	29.6%	525 045	50.2%	129 685	42.0%	138.6%
Employee related costs	107 962	107 962	22 998	21.3%	23 300	21.6%	46 298	42.9%	18 928	42.7%	23.1%
Bad and doubtful debt	10 525	10 525	2 631	25.0%	2 631	25.0%	5 263	50.0%	-	100.0%	(100.0%)
Repairs and maintenance	44 687	44 687	6 151	13.8%	5 928	13.3%	12 079	27.0%	8 798	91.9%	(32.6%)
Bulk purchases	643 076	643 076	123 985	19.3%	196 919	30.6%	320 904	49.9%	90 339	52.2%	118.0%
Other expenditure	238 944	238 944	59 815	25.0%	80 687	33.8%	140 501	58.8%	11 619	13.8%	594.5%
<b>Surplus/(Deficit)</b>	<b>96 895</b>	<b>96 895</b>	<b>29 610</b>		<b>(54 050)</b>		<b>(24 439)</b>		<b>13 536</b>		

**Part 4c: Operating Revenue and Expenditure by Function**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Waste Water Management</b>											
<b>Operating Revenue</b>	235 385	235 385	77 981	33.1%	68 703	29.2%	146 684	62.3%	46 868	53.5%	46.6%
Service charges	123 095	123 095	32 151	26.1%	31 847	25.9%	63 998	52.0%	26 051	50.1%	23.3%
Transfers and subsidies	109 623	109 623	45 676	41.7%	36 541	33.3%	82 217	75.0%	20 301	58.3%	80.0%
Other own revenue	2 667	2 667	154	5.8%	315	11.8%	469	17.6%	515	36.4%	(38.9%)
<b>Operating Expenditure</b>	103 531	103 531	16 443	15.9%	30 225	29.2%	46 668	45.1%	15 768	36.8%	91.7%
Employee related costs	41 341	41 341	10 500	25.4%	9 859	23.8%	20 359	49.2%	8 554	48.7%	15.3%
Bad and doubtful debt	-	-	-	-	-	-	-	-	-	-	-
Repairs and maintenance	9 448	9 448	1 899	20.1%	1 719	18.2%	3 618	38.3%	2 474	46.8%	(30.5%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	52 742	52 742	4 044	7.7%	18 647	35.4%	22 691	43.0%	4 739	22.8%	293.4%
<b>Surplus/(Deficit)</b>	<b>131 854</b>	<b>131 854</b>	<b>61 538</b>		<b>38 478</b>		<b>100 016</b>		<b>31 100</b>		

**Part 4d: Operating Revenue and Expenditure by Function**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Waste Management</b>											
<b>Operating Revenue</b>	4 706	4 706	1 154	24.5%	1 155	24.5%	2 309	49.1%	1 043	38.9%	10.7%
Service charges	4 600	4 600	1 151	25.0%	1 149	25.0%	2 300	50.0%	1 033	58.1%	11.2%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-
Other own revenue	106	106	3	3.3%	6	5.9%	10	9.1%	10	1.2%	(36.0%)
<b>Operating Expenditure</b>	75 829	75 829	17 575	23.2%	18 913	24.9%	36 487	48.1%	17 603	49.2%	7.4%
Employee related costs	43 701	43 701	11 336	25.9%	10 825	24.8%	22 160	50.7%	9 773	52.2%	10.8%
Bad and doubtful debt	-	-	-	-	-	-	-	-	-	-	-
Repairs and maintenance	13 897	13 897	2 499	18.0%	2 605	18.7%	5 104	36.7%	4 013	47.9%	(35.1%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	18 231	18 231	3 739	20.5%	5 483	30.1%	9 223	50.6%	3 817	44.0%	43.6%
<b>Surplus/(Deficit)</b>	<b>(71 123)</b>	<b>(71 123)</b>	<b>(16 420)</b>		<b>(17 758)</b>		<b>(34 178)</b>		<b>(16 561)</b>		

**Part 5: Debtor Age Analysis**

R thousands	0 - 30 Days		30 - 60 Days		60 - 90 Days		Over 90 Days		Total		Bad Debt Written Off	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtor Age Analysis By Income Source</b>												
Water	27 662	7.8%	20 145	5.7%	17 317	4.9%	290 679	81.7%	355 803	33.6%	-	-
Electricity	64 310	34.2%	21 649	11.5%	13 984	7.4%	88 107	46.9%	188 049	17.8%	-	-
Property Rates	26 767	8.8%	12 124	4.0%	10 431	3.4%	254 793	83.8%	304 115	28.7%	-	-
Sanitation	10 980	6.1%	5 581	3.1%	4 842	2.7%	157 627	88.0%	179 031	16.9%	-	-
Refuse Removal	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 681	5.3%	1 369	4.3%	536	1.7%	28 200	88.7%	31 786	3.0%	-	-
<b>Total By Income Source</b>	<b>131 399</b>	<b>12.4%</b>	<b>60 868</b>	<b>5.7%</b>	<b>47 110</b>	<b>4.4%</b>	<b>819 406</b>	<b>77.4%</b>	<b>1 058 783</b>	<b>100.0%</b>	-	-
<b>Debtor Age Analysis By Customer Group</b>												
Government	6 392	6.7%	3 914	4.1%	3 757	3.9%	81 508	85.3%	95 570	9.0%	-	-
Business	58 345	31.9%	20 367	11.1%	14 677	8.0%	89 424	48.9%	182 813	17.3%	-	-
Households	54 082	7.6%	32 546	4.5%	25 582	3.6%	603 160	84.3%	715 371	67.6%	-	-
Other	12 581	19.3%	4 041	6.2%	3 094	4.8%	45 313	69.7%	65 029	6.1%	-	-
<b>Total By Customer Group</b>	<b>131 399</b>	<b>12.4%</b>	<b>60 868</b>	<b>5.7%</b>	<b>47 110</b>	<b>4.4%</b>	<b>819 406</b>	<b>77.4%</b>	<b>1 058 783</b>	<b>100.0%</b>	-	-

**Part 6: Creditor Age Analysis**

R thousands	0 - 30 Days		30 - 60 Days		60 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	86 418	100.0%	-	-	-	-	-	-	86 418	76.3%
Bulk Water	17 441	100.0%	-	-	-	-	-	-	17 441	15.4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	7 849	83.3%	1 081	11.5%	65	.7%	430	4.6%	9 425	8.3%
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>111 707</b>	<b>98.6%</b>	<b>1 081</b>	<b>1.0%</b>	<b>65</b>	<b>.1%</b>	<b>430</b>	<b>.4%</b>	<b>113 283</b>	<b>100.0%</b>

**Contact Details**

Municipal Manager	S Msibi	051 405 8101
Financial Manager	B R Teye	051 405 8130

Source: Local Government Database

1. All figures in this report are unaudited.

**Free State: Mantsopa(FS173)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2nd QUARTER ENDED 31 DECEMBER 2009**

**Part1: Operating Revenue and Expenditure**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Operating Revenue and Expenditure</b>											
Operating Revenue	121 147	121 147	44 030	36.3%	32 888	27.1%	76 918	63.5%	19 626	49.2%	67.6%
Property rates	9 777	9 777	2 719	27.8%	2 437	24.9%	5 156	52.7%	2 274	48.3%	7.2%
Service charges	56 105	56 105	13 229	23.6%	12 668	22.6%	25 897	46.2%	9 831	44.1%	28.9%
Other own revenue	55 265	55 265	28 082	50.8%	17 782	32.2%	45 865	83.0%	7 521	55.1%	156.4%
Operating Expenditure	121 129	121 129	21 877	18.1%	21 344	17.6%	43 221	35.7%	22 932	40.6%	(6.9%)
Employee related costs	42 382	42 382	10 299	24.3%	10 551	24.9%	20 850	49.2%	8 971	49.8%	17.6%
Bad and doubtful debt	-	-	-	-	-	-	-	-	4 269	50.0%	(100.0%)
Repairs and maintenance	7 983	7 983	1 278	16.0%	2 263	28.4%	3 541	44.4%	1 654	34.7%	36.8%
Bulk purchases	15 182	15 182	4 524	29.8%	3 277	21.6%	7 801	51.4%	2 461	54.4%	33.2%
Other expenditure	55 582	55 582	5 776	10.4%	5 253	9.5%	11 029	19.8%	5 576	27.6%	(5.8%)
Surplus/(Deficit)	18	18	22 153		11 543		33 697		(3 306)		
Capital transfers and other adjustments	-	-	-	-	-	-	-	-	-	-	-
Revised Surplus/(Deficit)	18	18	22 153		11 543		33 697		(3 306)		

**Part 2: Capital Revenue and Expenditure**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Capital Revenue and Expenditure</b>											
Source of Finance	34 773	34 773	1 566	4.5%	3 389	9.7%	4 956	14.3%	8 157	37.2%	(58.4%)
External loans	5 000	5 000	-	-	-	-	-	-	-	-	-
Internal contributions	-	-	-	-	-	-	-	-	1 622	72.4%	(100.0%)
Transfers and subsidies	18 668	18 668	918	4.9%	2 882	15.4%	3 800	20.4%	6 535	44.8%	(55.9%)
Other	11 105	11 105	648	5.8%	508	4.6%	1 156	10.4%	-	-	(100.0%)
Capital Expenditure	34 773	34 773	1 566	4.5%	3 389	9.7%	4 956	14.3%	8 157	37.2%	(58.4%)
Water and Sanitation	23 968	23 968	918	3.8%	2 968	12.4%	3 886	16.2%	1 753	36.6%	69.3%
Electricity	500	500	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-
Roads, pavements, bridges and storm water	5 000	5 000	296	5.9%	391	7.8%	686	13.7%	1 622	20.7%	(75.9%)
Other	5 305	5 305	352	6.6%	31	.6%	383	7.2%	4 782	45.6%	(99.4%)

**Total Capital and Operating Expenditure**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Capital and Operating Revenue</b>											
Operating Revenue	121 147	121 147	44 030	36.3%	32 888	27.1%	76 918	63.5%	19 626	49.2%	67.6%
Capital Revenue	34 773	34 773	1 566	4.5%	3 389	9.7%	4 956	14.3%	8 157	37.2%	(58.4%)
<b>Total Revenue</b>	<b>155 920</b>	<b>155 920</b>	<b>45 597</b>	<b>29.2%</b>	<b>36 277</b>	<b>23.3%</b>	<b>81 874</b>	<b>52.5%</b>	<b>27 783</b>	<b>46.0%</b>	<b>30.6%</b>
<b>Capital and Operating Expenditure</b>											
Operating Expenditure	121 129	121 129	21 877	18.1%	21 344	17.6%	43 221	35.7%	22 932	40.6%	(6.9%)
Capital Expenditure	34 773	34 773	1 566	4.5%	3 389	9.7%	4 956	14.3%	8 157	37.2%	(58.4%)
<b>Total Expenditure</b>	<b>155 902</b>	<b>155 902</b>	<b>23 443</b>	<b>15.0%</b>	<b>24 734</b>	<b>15.9%</b>	<b>48 177</b>	<b>30.9%</b>	<b>31 088</b>	<b>39.7%</b>	<b>(20.4%)</b>

**Part 3: Cash Receipts and Payments**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Cash Receipts and Payments</b>											
Opening Cash Balance	5 197	5 197	5 197		(372)		5 197		2 337		
Receipts	165 842	165 842	36 706	22.1%	36 497	22.0%	73 203	44.1%	42 716	60.5%	(14.6%)
External loans	5 000	5 000	-	-	-	-	-	-	-	-	-
Transfers and subsidies	39 961	39 961	20 371	51.0%	14 096	35.3%	34 467	86.3%	17 488	62.5%	(19.4%)
Investments redeemed	22 000	22 000	4 000	18.2%	10 500	47.7%	14 500	65.9%	11 000	-	(4.5%)
Statutory receipts (including VAT)	25 687	25 687	-	-	-	-	-	-	-	-	-
Other receipts	73 193	73 193	12 335	16.9%	11 900	16.3%	24 236	33.1%	14 228	39.7%	(16.4%)
Payments	170 816	170 816	42 274	24.7%	35 745	20.9%	78 019	45.7%	45 296	65.6%	(21.1%)
Salaries, wages and allowances	42 382	42 382	10 250	24.2%	9 349	22.1%	19 599	46.2%	8 971	49.8%	4.2%
Cash and creditor payments	72 380	72 380	11 434	15.8%	13 007	18.0%	24 440	33.8%	9 691	45.8%	34.2%
Capital payments	34 773	34 773	1 566	4.5%	3 389	9.7%	4 956	14.3%	14 634	55.1%	(76.8%)
Investments made	19 000	19 000	19 000	100.0%	10 000	52.6%	29 000	152.6%	12 000	-	(16.7%)
External loans repaid	2 282	2 282	24	1.0%	-	-	24	1.0%	-	-	-
Statutory payments (including VAT)	-	-	-	-	-	-	-	-	-	-	-
Other payments	-	-	-	-	-	-	-	-	-	-	-
Closing Cash Balance	222	222	(372)		380		380		(243)		

**Part 4a: Operating Revenue and Expenditure by Function**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Water</b>											
Operating Revenue	15 988	15 988	4 305	26.9%	3 734	23.4%	8 039	50.3%	3 104	44.8%	20.3%
Service charges	14 968	14 968	3 128	20.9%	3 726	24.9%	6 854	45.8%	3 097	48.4%	20.3%
Transfers and subsidies	1 000	1 000	1 177	117.7%	-	-	1 177	117.7%	-	-	-
Other own revenue	20	20	-	-	8	38.7%	8	38.7%	7	84.9%	16.8%
Operating Expenditure	15 469	15 469	1 712	11.1%	1 911	12.4%	3 622	23.4%	3 198	37.6%	(40.3%)
Employee related costs	4 141	4 141	854	20.6%	830	20.1%	1 684	40.7%	795	54.8%	4.5%
Bad and doubtful debt	-	-	-	-	-	-	-	-	1 273	50.0%	(100.0%)
Repairs and maintenance	2 445	2 445	259	10.6%	499	20.4%	758	31.0%	636	73.0%	(21.5%)
Bulk purchases	710	710	108	15.2%	173	24.3%	281	39.5%	177	34.3%	(2.7%)
Other expenditure	8 173	8 173	491	6.0%	408	5.0%	899	11.0%	317	16.2%	28.9%
Surplus/(Deficit)	519	519	2 593		1 823		4 416		(94)		

**Part 4b: Operating Revenue and Expenditure by Function**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Electricity</b>											
<b>Operating Revenue</b>	22 244	22 244	5 667	25.5%	5 059	22.7%	10 726	48.2%	2 919	43.2%	73.3%
Service charges	22 138	22 138	5 659	25.6%	5 012	22.6%	10 671	48.2%	2 898	43.1%	72.9%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-
Other own revenue	106	106	7	7.1%	48	45.1%	55	52.2%	21	59.2%	129.7%
<b>Operating Expenditure</b>	21 762	21 762	4 964	22.8%	3 599	16.5%	8 563	39.3%	3 240	49.6%	11.1%
Employee related costs	1 406	1 406	350	24.9%	354	25.2%	703	50.0%	465	62.4%	(24.0%)
Bad and doubtful debt	-	-	-	-	-	-	-	-	310	50.0%	(100.0%)
Repairs and maintenance	526	526	48	9.2%	37	7.1%	86	16.3%	31	4.4%	21.1%
Bulk purchases	14 472	14 472	4 416	30.5%	3 104	21.5%	7 520	52.0%	2 283	55.8%	36.0%
Other expenditure	5 358	5 358	150	2.8%	103	1.9%	253	4.7%	150	23.1%	(31.3%)
<b>Surplus/(Deficit)</b>	<b>482</b>	<b>482</b>	<b>703</b>		<b>1 460</b>		<b>2 164</b>		<b>(321)</b>		

**Part 4c: Operating Revenue and Expenditure by Function**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Waste Water Management</b>											
<b>Operating Revenue</b>	13 985	13 985	5 671	40.6%	2 480	17.7%	8 151	58.3%	2 911	46.5%	(14.8%)
Service charges	11 982	11 982	2 795	23.3%	2 476	20.7%	5 272	44.0%	2 420	44.9%	2.3%
Transfers and subsidies	2 000	2 000	2 876	143.8%	-	-	2 876	143.8%	490	74.2%	(100.0%)
Other own revenue	3	3	-	-	4	120.0%	4	120.0%	1	31.4%	227.3%
<b>Operating Expenditure</b>	13 628	13 628	1 706	12.5%	1 861	13.7%	3 567	26.2%	2 716	41.1%	(31.5%)
Employee related costs	6 183	6 183	1 561	25.3%	1 509	24.4%	3 070	49.7%	1 365	47.7%	10.5%
Bad and doubtful debt	-	-	-	-	-	-	-	-	1 189	50.0%	(100.0%)
Repairs and maintenance	490	490	36	7.3%	118	24.1%	154	31.4%	43	51.6%	173.9%
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	6 955	6 955	109	1.6%	234	3.4%	343	4.9%	119	13.0%	97.6%
<b>Surplus/(Deficit)</b>	<b>357</b>	<b>357</b>	<b>3 965</b>		<b>619</b>		<b>4 584</b>		<b>195</b>		

**Part 4d: Operating Revenue and Expenditure by Function**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Waste Management</b>											
<b>Operating Revenue</b>	8 799	8 799	1 610	18.3%	1 443	16.4%	3 053	34.7%	1 421	45.4%	1.5%
Service charges	6 599	6 599	1 610	24.4%	1 438	21.8%	3 049	46.2%	1 415	45.2%	1.6%
Transfers and subsidies	2 200	2 200	-	-	-	-	-	-	-	-	-
Other own revenue	-	-	-	-	4	-	4	-	6	-	(30.6%)
<b>Operating Expenditure</b>	7 698	7 698	1 200	15.6%	1 131	14.7%	2 331	30.3%	1 788	44.9%	(36.7%)
Employee related costs	3 609	3 609	992	27.5%	994	27.5%	1 986	55.0%	862	53.1%	15.3%
Bad and doubtful debt	-	-	-	-	-	-	-	-	691	50.0%	(100.0%)
Repairs and maintenance	425	425	55	13.0%	29	6.9%	85	19.9%	105	79.3%	(72.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	3 663	3 663	152	4.2%	108	3.0%	260	7.1%	129	19.7%	(16.5%)
<b>Surplus/(Deficit)</b>	<b>1 101</b>	<b>1 101</b>	<b>411</b>		<b>311</b>		<b>722</b>		<b>(366)</b>		

**Part 5: Debtor Age Analysis**

R thousands	0 - 30 Days		30 - 60 Days		60 - 90 Days		Over 90 Days		Total		Bad Debt Written Off	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtor Age Analysis By Income Source</b>												
Water	1 041	4.2%	1 071	4.4%	1 151	4.7%	21 228	86.7%	24 491	24.9%	-	-
Electricity	717	11.0%	655	10.1%	444	6.8%	4 701	72.1%	6 518	6.6%	-	-
Property Rates	(513)	(4.9%)	403	3.8%	387	3.7%	10 236	97.4%	10 515	10.7%	-	-
Sanitation	1 183	3.9%	1 046	3.5%	998	3.4%	26 355	89.2%	29 561	30.3%	-	-
Refuse Removal	630	4.2%	540	3.6%	508	3.4%	13 191	88.7%	14 869	15.1%	-	-
Other	81	7%	136	1.1%	123	1.0%	12 025	97.3%	12 365	12.6%	-	-
<b>Total By Income Source</b>	<b>3 118</b>	<b>3.2%</b>	<b>3 851</b>	<b>3.9%</b>	<b>3 612</b>	<b>3.7%</b>	<b>87 736</b>	<b>89.2%</b>	<b>98 317</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>
<b>Debtor Age Analysis By Customer Group</b>												
Government	(16)	(3%)	3	1%	2	-	4 991	100.2%	4 980	5.1%	-	-
Business	408	9.5%	248	5.8%	210	4.9%	3 414	79.8%	4 280	4.4%	-	-
Households	2 721	3.1%	3 593	4.0%	3 395	3.8%	79 299	89.1%	89 009	90.5%	-	-
Other	5	9.3%	6	13.1%	5	10.2%	33	67.4%	49	1%	-	-
<b>Total By Customer Group</b>	<b>3 118</b>	<b>3.2%</b>	<b>3 851</b>	<b>3.9%</b>	<b>3 612</b>	<b>3.7%</b>	<b>87 736</b>	<b>89.2%</b>	<b>98 317</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>

**Part 6: Creditor Age Analysis**

R thousands	0 - 30 Days		30 - 60 Days		60 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	208	100.0%	-	-	-	-	-	-	208	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>208</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>208</b>	<b>100.0%</b>

**Contact Details**

Municipal Manager	C M L Rampai	051 924 0654
Financial Manager	D J Spangenberg	051 924 0654

Source: Local Government Database

1. All figures in this report are unaudited.





**Part 4b: Operating Revenue and Expenditure by Function**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Electricity</b>											
<b>Operating Revenue</b>	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-
Other own revenue	-	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	-	-	-	-	-	-	-	-	-	-	-
Employee related costs	-	-	-	-	-	-	-	-	-	-	-
Bad and doubtful debt	-	-	-	-	-	-	-	-	-	-	-
Repairs and maintenance	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	-	-	-	-	-	-	-	-	-	-	-

**Part 4c: Operating Revenue and Expenditure by Function**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Waste Water Management</b>											
<b>Operating Revenue</b>	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-
Other own revenue	-	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	-	-	-	-	-	-	-	-	-	-	-
Employee related costs	-	-	-	-	-	-	-	-	-	-	-
Bad and doubtful debt	-	-	-	-	-	-	-	-	-	-	-
Repairs and maintenance	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	-	-	-	-	-	-	-	-	-	-	-

**Part 4d: Operating Revenue and Expenditure by Function**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Waste Management</b>											
<b>Operating Revenue</b>	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-
Other own revenue	-	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	-	-	-	-	-	-	-	-	-	-	-
Employee related costs	-	-	-	-	-	-	-	-	-	-	-
Bad and doubtful debt	-	-	-	-	-	-	-	-	-	-	-
Repairs and maintenance	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	-	-	-	-	-	-	-	-	-	-	-

**Part 5: Debtor Age Analysis**

R thousands	0 - 30 Days		30 - 60 Days		60 - 90 Days		Over 90 Days		Total		Bad Debt Written Off	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtor Age Analysis By Income Source</b>												
Water	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-
Property Rates	-	-	-	-	-	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-	-	-	-	-	-
Refuse Removal	-	-	-	-	-	-	-	-	-	-	-	-
Other	132	41.5%	-	-	-	-	186	58.5%	318	100.0%	-	-
<b>Total By Income Source</b>	132	41.5%	-	-	-	-	186	58.5%	318	100.0%	-	-
<b>Debtor Age Analysis By Customer Group</b>												
Government	-	-	-	-	-	-	-	-	-	-	-	-
Business	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-
Other	132	41.5%	-	-	-	-	186	58.5%	318	100.0%	-	-
<b>Total By Customer Group</b>	132	41.5%	-	-	-	-	186	58.5%	318	100.0%	-	-

**Part 6: Creditor Age Analysis**

R thousands	0 - 30 Days		30 - 60 Days		60 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	910	100.0%	-	-	-	-	-	-	910	17.0%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	435	100.0%	-	-	-	-	-	-	435	8.1%
Loan repayments	-	-	-	-	-	-	4 016	100.0%	4 016	74.9%
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	1 345	25.1%	-	-	-	-	4 016	74.9%	5 360	100.0%

**Contact Details**

Municipal Manager	H Boshoff (Acting)	051 407 3200
Financial Manager	G.H. Pienaar	051 407 3290

Source: Local Government Database

1. All figures in this report are unaudited.

**Free State: Masilonyana(FS181)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2nd QUARTER ENDED 31 DECEMBER 2009**

**Part1: Operating Revenue and Expenditure**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Operating Revenue and Expenditure</b>											
Operating Revenue	122 994	122 994	24 672	20.1%	25 247	20.5%	49 919	40.6%	6 297	26.7%	300.9%
Property rates	13 604	13 604	-	-	1 011	7.4%	1 011	7.4%	446	8.0%	126.7%
Service charges	50 887	50 887	272	5%	5 400	10.6%	5 673	11.1%	2 847	15.1%	89.7%
Other own revenue	58 502	58 502	24 400	41.7%	18 836	32.2%	43 236	73.9%	3 004	41.7%	527.0%
<b>Operating Expenditure</b>	<b>122 876</b>	<b>122 876</b>	<b>2 289</b>	<b>1.9%</b>	<b>8 830</b>	<b>7.2%</b>	<b>11 119</b>	<b>9.0%</b>	<b>21 634</b>	<b>42.6%</b>	<b>(59.2%)</b>
Employee related costs	42 680	42 680	358	8%	9	-	367	9%	10 217	50.6%	(99.9%)
Bad and doubtful debt	31 905	31 905	-	-	-	-	-	-	-	-	-
Repairs and maintenance	3 072	3 072	440	14.3%	1 714	55.8%	2 154	70.1%	1 514	112.7%	13.2%
Bulk purchases	17 070	17 070	1 491	8.7%	-	-	1 491	8.7%	2 636	59.8%	(100.0%)
Other expenditure	28 148	28 148	-	-	7 106	25.2%	7 106	25.2%	7 277	54.1%	(2.3%)
<b>Surplus/(Deficit)</b>	<b>119</b>	<b>119</b>	<b>22 383</b>		<b>16 418</b>		<b>38 801</b>		<b>(15 337)</b>		
Capital transfers and other adjustments											
<b>Revised Surplus/(Deficit)</b>	<b>119</b>	<b>119</b>	<b>22 383</b>		<b>16 418</b>		<b>38 801</b>		<b>(15 337)</b>		

**Part 2: Capital Revenue and Expenditure**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Capital Revenue and Expenditure</b>											
Source of Finance	28 478	28 478	5 596	19.7%	3 073	10.8%	8 669	30.4%	7 601	38.3%	(59.6%)
External loans	-	-	-	-	-	-	-	-	-	-	-
Internal contributions	900	900	-	-	-	-	-	-	-	-	-
Transfers and subsidies	27 578	27 578	5 596	20.3%	3 073	11.1%	8 669	31.4%	7 601	89.4%	(59.6%)
Other	-	-	-	-	-	-	-	-	-	-	-
<b>Capital Expenditure</b>	<b>28 478</b>	<b>28 478</b>	<b>5 596</b>	<b>19.7%</b>	<b>3 073</b>	<b>10.8%</b>	<b>8 669</b>	<b>30.4%</b>	<b>7 601</b>	<b>38.3%</b>	<b>(59.6%)</b>
Water and Sanitation	27 578	27 578	4 796	17.4%	2 310	8.4%	7 106	25.8%	175	2.9%	1 216.7%
Electricity	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-
Roads, pavements, bridges and storm water	-	-	600	-	763	-	1 363	-	965	12.8%	(20.9%)
Other	900	900	200	22.2%	-	-	200	22.2%	6 460	149.9%	(100.0%)

**Total Capital and Operating Expenditure**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Capital and Operating Revenue</b>											
Operating Revenue	122 994	122 994	24 672	20.1%	25 247	20.5%	49 919	40.6%	6 297	26.7%	300.9%
Capital Revenue	28 478	28 478	5 596	19.7%	3 073	10.8%	8 669	30.4%	7 601	38.3%	(59.6%)
<b>Total Revenue</b>	<b>151 472</b>	<b>151 472</b>	<b>30 268</b>	<b>20.0%</b>	<b>28 321</b>	<b>18.7%</b>	<b>58 589</b>	<b>38.7%</b>	<b>13 898</b>	<b>29.8%</b>	<b>103.8%</b>
<b>Capital and Operating Expenditure</b>											
Operating Expenditure	122 876	122 876	2 289	1.9%	8 830	7.2%	11 119	9.0%	21 634	42.6%	(59.2%)
Capital Expenditure	28 478	28 478	5 596	19.7%	3 073	10.8%	8 669	30.4%	7 601	38.3%	(59.6%)
<b>Total Expenditure</b>	<b>151 354</b>	<b>151 354</b>	<b>7 885</b>	<b>5.2%</b>	<b>11 903</b>	<b>7.9%</b>	<b>19 788</b>	<b>13.1%</b>	<b>29 235</b>	<b>41.5%</b>	<b>(59.3%)</b>

**Part 3: Cash Receipts and Payments**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Cash Receipts and Payments</b>											
Opening Cash Balance	-	-	(5 355)		(152)		(5 355)		(11 802)		
<b>Receipts</b>	<b>150 572</b>	<b>150 572</b>	<b>38 149</b>	<b>25.3%</b>	<b>26 414</b>	<b>17.5%</b>	<b>64 562</b>	<b>42.9%</b>	<b>6 210</b>	<b>20.2%</b>	<b>325.3%</b>
External loans	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	83 016	83 016	25 132	30.3%	17 318	20.9%	42 450	51.1%	-	28.0%	(100.0%)
Investments redeemed	18	18	-	-	-	-	-	-	-	-	-
Statutory receipts (including VAT)	-	-	667	-	629	-	1 296	-	390	-	61.6%
Other receipts	67 538	67 538	12 349	18.3%	8 467	12.5%	20 816	30.8%	5 821	14.0%	45.5%
<b>Payments</b>	<b>150 454</b>	<b>150 454</b>	<b>32 945</b>	<b>21.9%</b>	<b>26 702</b>	<b>17.7%</b>	<b>59 647</b>	<b>39.6%</b>	<b>31 410</b>	<b>48.8%</b>	<b>(15.0%)</b>
Salaries, wages and allowances	42 680	42 680	7 065	16.6%	10 981	25.7%	18 046	42.3%	10 217	7.5%	-
Cash and creditor payments	26 143	26 143	9 634	36.9%	3 917	15.0%	13 550	51.8%	6 147	37.3%	(36.3%)
Capital payments	28 478	28 478	7 603	26.7%	4 709	16.5%	12 312	43.2%	9 089	83.2%	(48.2%)
Investments made	-	-	-	-	-	-	-	-	-	-	-
External loans repaid	706	706	43	6.1%	40	5.7%	83	11.8%	204	-	(80.2%)
Statutory payments (including VAT)	-	-	2 803	-	1 422	-	4 225	-	2 278	-	(37.6%)
Other payments	52 447	52 447	5 798	11.1%	5 632	10.7%	11 430	21.8%	3 476	22.3%	62.1%
<b>Closing Cash Balance</b>	<b>119</b>	<b>119</b>	<b>(152)</b>		<b>(440)</b>		<b>(440)</b>		<b>(37 002)</b>		

**Part 4a: Operating Revenue and Expenditure by Function**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Water</b>											
Operating Revenue	24 954	24 954	-	-	994	4.0%	994	4.0%	504	6.2%	97.4%
Service charges	16 454	16 454	-	-	994	6.0%	994	6.0%	504	7.6%	97.4%
Transfers and subsidies	8 500	8 500	-	-	-	-	-	-	-	-	-
Other own revenue	-	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>20 991</b>	<b>20 991</b>	<b>262</b>	<b>1.2%</b>	<b>1 807</b>	<b>8.6%</b>	<b>2 069</b>	<b>9.9%</b>	<b>1 657</b>	<b>21.4%</b>	<b>9.0%</b>
Employee related costs	2 956	2 956	-	-	-	-	-	-	352	26.9%	(100.0%)
Bad and doubtful debt	8 084	8 084	-	-	-	-	-	-	-	-	-
Repairs and maintenance	652	652	262	40.1%	1 260	193.2%	1 522	233.4%	403	165.7%	213.0%
Bulk purchases	4 200	4 200	-	-	-	-	-	-	-	-	-
Other expenditure	5 099	5 099	-	-	547	10.7%	547	10.7%	902	36.8%	(39.4%)
<b>Surplus/(Deficit)</b>	<b>3 962</b>	<b>3 962</b>	<b>(262)</b>		<b>(813)</b>		<b>(1 074)</b>		<b>(1 153)</b>		

**Part 4b: Operating Revenue and Expenditure by Function**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Electricity</b>											
<b>Operating Revenue</b>	26 777	26 777	-	-	2 495	9.3%	2 495	9.3%	1 596	19.9%	56.3%
Service charges	17 777	17 777	-	-	2 495	14.0%	2 495	14.0%	1 596	34.4%	56.3%
Transfers and subsidies	9 000	9 000	-	-	-	-	-	-	-	-	-
Other own revenue	-	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	25 542	25 542	2 025	7.9%	2 399	9.4%	4 425	17.3%	3 463	52.0%	(30.7%)
Employee related costs	1 544	1 544	358	23.2%	-	-	358	23.2%	517	91.8%	(100.0%)
Bad and doubtful debt	8 920	8 920	-	-	-	-	-	-	-	-	-
Repairs and maintenance	781	781	176	22.5%	106	13.6%	282	36.1%	248	134.7%	(57.2%)
Bulk purchases	12 870	12 870	1 491	11.6%	-	-	1 491	11.6%	2 626	70.3%	(100.0%)
Other expenditure	1 427	1 427	-	-	2 293	160.7%	2 293	160.7%	72	68.3%	3 070.2%
<b>Surplus/(Deficit)</b>	1 235	1 235	(2 025)		95		(1 930)		(1 867)		

**Part 4c: Operating Revenue and Expenditure by Function**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Waste Water Management</b>											
<b>Operating Revenue</b>	16 256	16 256	-	-	1 105	6.8%	1 105	6.8%	305	3.2%	262.9%
Service charges	10 256	10 256	-	-	1 105	10.8%	1 105	10.8%	305	4.9%	262.9%
Transfers and subsidies	6 000	6 000	-	-	-	-	-	-	-	-	-
Other own revenue	-	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	11 636	11 636	-	-	1 819	15.6%	1 819	15.6%	1 326	27.9%	37.2%
Employee related costs	5 219	5 219	-	-	-	-	-	-	800	22.8%	(100.0%)
Bad and doubtful debt	5 538	5 538	-	-	-	-	-	-	-	-	-
Repairs and maintenance	570	570	-	-	36	6.3%	36	6.3%	398	167.5%	(90.9%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	309	309	-	-	1 783	577.1%	1 783	577.1%	128	134.8%	1 289.1%
<b>Surplus/(Deficit)</b>	4 619	4 619	-	-	(714)		(714)		(1 022)		

**Part 4d: Operating Revenue and Expenditure by Function**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Waste Management</b>											
<b>Operating Revenue</b>	12 040	12 040	-	-	663	5.5%	663	5.5%	172	2.5%	284.7%
Service charges	6 040	6 040	-	-	663	11.0%	663	11.0%	172	4.8%	284.7%
Transfers and subsidies	6 000	6 000	-	-	-	-	-	-	-	-	-
Other own revenue	-	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	8 076	8 076	-	-	28	.3%	28	.3%	792	10.9%	(96.5%)
Employee related costs	4 085	4 085	-	-	-	-	-	-	397	13.7%	(100.0%)
Bad and doubtful debt	3 212	3 212	-	-	-	-	-	-	-	-	-
Repairs and maintenance	420	420	-	-	-	-	-	-	50	22.0%	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	359	359	-	-	28	7.7%	28	7.7%	345	14.7%	(92.0%)
<b>Surplus/(Deficit)</b>	3 964	3 964	-	-	636		636		(619)		

**Part 5: Debtor Age Analysis**

R thousands	0 - 30 Days		30 - 60 Days		60 - 90 Days		Over 90 Days		Total		Bad Debt Written Off	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtor Age Analysis By Income Source</b>												
Water	544	5%	1 414	1.4%	1 744	1.7%	95 966	96.3%	99 689	72.0%	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-
Property Rates	847	2.2%	661	1.7%	647	1.7%	35 696	94.3%	37 851	27.4%	-	-
Sanitation	-	-	-	-	-	-	-	-	-	-	-	-
Refuse Removal	-	-	-	-	-	-	-	-	-	-	-	-
Other	(13)	(1.6%)	9	1.1%	8	.9%	830	99.5%	834	.6%	-	-
<b>Total By Income Source</b>	1 378	1.0%	2 084	1.5%	2 399	1.7%	132 512	95.8%	138 373	100.0%	-	-
<b>Debtor Age Analysis By Customer Group</b>												
Government	-	-	-	-	-	-	-	-	-	-	-	-
Business	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 378	1.0%	2 084	1.5%	2 399	1.7%	132 512	95.8%	138 373	100.0%	-	-
<b>Total By Customer Group</b>	1 378	1.0%	2 084	1.5%	2 399	1.7%	132 512	95.8%	138 373	100.0%	-	-

**Part 6: Creditor Age Analysis**

R thousands	0 - 30 Days		30 - 60 Days		60 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	2 552	100.0%	2 552	17.2%
Bulk Water	-	-	-	-	-	-	4 304	100.0%	4 304	29.0%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	100	1.3%	719	9.0%	18	.2%	7 157	89.5%	7 995	53.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	100	.7%	719	4.8%	18	.1%	14 013	94.4%	14 851	100.0%

**Contact Details**

Municipal Manager	M Mpakane	057 733 0106
Financial Manager	I Tlatsi	057 733 2842

Source: Local Government Database

1. All figures in this report are unaudited.

**Free State: Tokologo(FS182)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2nd QUARTER ENDED 31 DECEMBER 2009**

**Part1: Operating Revenue and Expenditure**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Operating Revenue and Expenditure</b>											
Operating Revenue	42 532	42 532	8 039	18.9%	4 426	10.4%	12 466	29.3%	16 351	77.9%	(72.9%)
Property rates	1 075	1 075	185	17.2%	202	18.8%	387	36.0%	142	15.6%	41.9%
Service charges	9 587	9 587	1 837	19.2%	2 218	23.1%	4 055	42.3%	1 647	37.2%	34.7%
Other own revenue	31 870	31 870	6 017	18.9%	2 006	6.3%	8 024	25.2%	14 562	99.8%	(86.2%)
Operating Expenditure	42 270	42 270	11 100	26.3%	8 035	19.0%	19 135	45.3%	12 171	60.1%	(34.0%)
Employee related costs	19 568	19 568	4 064	20.8%	4 968	25.4%	9 032	46.2%	2 768	37.1%	79.5%
Bad and doubtful debt	2 762	2 762	-	-	-	-	-	-	-	-	-
Repairs and maintenance	4 511	4 511	875	19.4%	544	12.1%	1 418	31.4%	1 166	51.2%	(53.4%)
Bulk purchases	6 186	6 186	1 534	24.8%	1 674	27.1%	3 208	51.9%	1 773	69.3%	(5.6%)
Other expenditure	9 243	9 243	4 628	50.1%	849	9.2%	5 477	59.3%	6 464	130.0%	(86.9%)
<b>Surplus/(Deficit)</b>	<b>262</b>	<b>262</b>	<b>(3 061)</b>		<b>(3 609)</b>		<b>(6 670)</b>		<b>4 180</b>		
Capital transfers and other adjustments											
<b>Revised Surplus/(Deficit)</b>	<b>262</b>	<b>262</b>	<b>(3 061)</b>		<b>(3 609)</b>		<b>(6 670)</b>		<b>4 180</b>		

**Part 2: Capital Revenue and Expenditure**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Capital Revenue and Expenditure</b>											
Source of Finance	63 449	63 449	10 426	16.4%	10 444	16.5%	20 869	32.9%	2 953	14.5%	253.7%
External loans	-	-	-	-	-	-	-	-	-	-	-
Internal contributions	-	-	-	-	-	-	-	-	-	93.1%	-
Transfers and subsidies	61 447	61 447	10 426	17.0%	9 992	16.3%	20 418	33.2%	2 953	5.1%	238.4%
Other	2 002	2 002	-	-	452	22.6%	452	22.6%	-	-	(100.0%)
Capital Expenditure	63 449	63 449	10 426	16.4%	10 444	16.5%	20 869	32.9%	2 953	14.5%	253.7%
Water and Sanitation	1 200	1 200	10 076	839.6%	7 459	621.6%	17 534	1 461.2%	-	-	(100.0%)
Electricity	92	92	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-
Roads, pavements, bridges and storm water	-	-	-	-	-	-	-	-	-	-	-
Other	62 157	62 157	350	6%	2 985	4.8%	3 335	5.4%	2 953	142.6%	1.1%

**Total Capital and Operating Expenditure**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Capital and Operating Revenue</b>											
Operating Revenue	42 532	42 532	8 039	18.9%	4 426	10.4%	12 466	29.3%	16 351	77.9%	(72.9%)
Capital Revenue	63 449	63 449	10 426	16.4%	10 444	16.5%	20 869	32.9%	2 953	14.5%	253.7%
<b>Total Revenue</b>	<b>105 981</b>	<b>105 981</b>	<b>18 465</b>	<b>17.4%</b>	<b>14 870</b>	<b>14.0%</b>	<b>33 335</b>	<b>31.5%</b>	<b>19 304</b>	<b>36.0%</b>	<b>(23.0%)</b>
<b>Capital and Operating Expenditure</b>											
Operating Expenditure	42 270	42 270	11 100	26.3%	8 035	19.0%	19 135	45.3%	12 171	60.1%	(34.0%)
Capital Expenditure	63 449	63 449	10 426	16.4%	10 444	16.5%	20 869	32.9%	2 953	14.5%	253.7%
<b>Total Expenditure</b>	<b>105 719</b>	<b>105 719</b>	<b>21 526</b>	<b>20.4%</b>	<b>18 479</b>	<b>17.5%</b>	<b>40 005</b>	<b>37.8%</b>	<b>15 124</b>	<b>29.9%</b>	<b>22.2%</b>

**Part 3: Cash Receipts and Payments**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Cash Receipts and Payments</b>											
Opening Cash Balance	860	860	860	-	1 588	-	860	-	1 786	-	-
Receipts	42 532	42 532	22 665	53.3%	22 966	54.0%	45 631	107.3%	22 165	31.4%	3.6%
External loans	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	28 632	28 632	15 296	53.4%	18 539	64.8%	33 836	118.2%	10 958	23.3%	69.2%
Investments redeemed	2 500	2 500	4 479	179.1%	870	34.8%	5 349	213.9%	-	-	(100.0%)
Statutory receipts (including VAT)	-	-	-	-	437	-	437	-	-	-	(100.0%)
Other receipts	11 400	11 400	2 891	25.4%	3 119	27.4%	6 010	52.7%	11 207	73.0%	(72.2%)
Payments	42 382	42 382	21 937	51.8%	21 883	51.6%	43 820	103.4%	13 588	26.9%	61.1%
Salaries, wages and allowances	19 568	19 568	4 017	20.5%	4 381	22.4%	8 398	42.9%	2 768	37.1%	58.3%
Cash and creditor payments	22 431	22 431	7 216	32.2%	4 959	22.1%	12 175	54.3%	2 880	54.7%	72.2%
Capital payments	-	-	10 426	-	12 457	-	22 882	-	2 953	14.7%	321.8%
Investments made	-	-	-	-	-	-	-	-	-	-	-
External loans repaid	-	-	-	-	-	-	-	-	-	-	-
Statutory payments (including VAT)	-	-	-	-	-	-	-	-	-	-	-
Other payments	384	384	279	72.7%	86	22.5%	365	95.2%	4 987	69.0%	(98.3%)
<b>Closing Cash Balance</b>	<b>1 009</b>	<b>1 009</b>	<b>1 588</b>		<b>2 671</b>		<b>2 671</b>		<b>10 363</b>		

**Part 4a: Operating Revenue and Expenditure by Function**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Water</b>											
Operating Revenue	6 571	6 571	258	3.9%	106	1.6%	364	5.5%	731	40.9%	(85.5%)
Service charges	538	538	92	17.1%	106	19.7%	198	36.8%	119	35.9%	(11.3%)
Transfers and subsidies	6 033	6 033	166	2.8%	-	-	166	2.8%	612	41.7%	(100.0%)
Other own revenue	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	2 006	2 006	626	31.2%	353	17.6%	979	48.8%	551	75.8%	(35.9%)
Employee related costs	679	679	170	25.0%	246	36.2%	416	61.2%	134	66.0%	83.0%
Bad and doubtful debt	-	-	-	-	-	-	-	-	-	-	-
Repairs and maintenance	543	543	80	14.8%	57	10.5%	137	25.3%	59	27.2%	(3.7%)
Bulk purchases	450	450	61	13.5%	40	8.9%	101	22.4%	357	244.9%	(88.8%)
Other expenditure	334	334	315	94.2%	10	3.1%	325	97.3%	-	155.1%	(100.0%)
<b>Surplus/(Deficit)</b>	<b>4 565</b>	<b>4 565</b>	<b>(368)</b>		<b>(247)</b>		<b>(615)</b>		<b>180</b>		

**Part 4b: Operating Revenue and Expenditure by Function**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Electricity</b>											
<b>Operating Revenue</b>	10 758	10 758	2 064	19.2%	1 920	17.8%	3 984	37.0%	1 472	36.3%	30.5%
Service charges	7 664	7 664	1 443	18.8%	1 843	24.0%	3 286	42.9%	1 100	33.8%	67.6%
Transfers and subsidies	3 094	3 094	543	17.5%	-	-	543	17.5%	314	41.7%	(100.0%)
Other own revenue	-	-	78	-	77	-	155	-	58	-	32.8%
<b>Operating Expenditure</b>	6 633	6 633	2 133	32.2%	1 735	26.2%	3 868	58.3%	2 396	55.3%	(27.6%)
Employee related costs	136	136	18	13.4%	49	36.0%	67	49.4%	-	-	(100.0%)
Bad and doubtful debt	-	-	-	-	-	-	-	-	-	-	-
Repairs and maintenance	695	695	136	19.6%	46	6.6%	182	26.2%	980	173.8%	(95.3%)
Bulk purchases	5 736	5 736	1 473	25.7%	1 634	28.5%	3 107	54.2%	1 416	61.2%	15.4%
Other expenditure	66	66	505	765.6%	7	9.9%	512	775.5%	-	-	(100.0%)
<b>Surplus/(Deficit)</b>	4 125	4 125	(69)		185		116		(925)		

**Part 4c: Operating Revenue and Expenditure by Function**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Waste Water Management</b>											
<b>Operating Revenue</b>	8 882	8 882	528	5.9%	205	2.3%	733	8.3%	227	50.8%	(9.6%)
Service charges	863	863	190	22.1%	198	23.0%	388	45.0%	39	9.0%	409.0%
Transfers and subsidies	7 998	7 998	333	4.2%	-	-	333	4.2%	188	166.7%	(100.0%)
Other own revenue	21	21	4	21.2%	7	34.3%	12	55.5%	-	-	(100.0%)
<b>Operating Expenditure</b>	5 784	5 784	1 011	17.5%	1 132	19.6%	2 143	37.0%	346	24.2%	227.0%
Employee related costs	3 987	3 987	763	19.1%	950	23.8%	1 712	42.9%	219	33.3%	332.8%
Bad and doubtful debt	-	-	-	-	-	-	-	-	-	-	-
Repairs and maintenance	1 401	1 401	209	14.9%	116	8.3%	325	23.2%	127	24.3%	(8.4%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	395	395	39	9.9%	66	16.8%	105	26.7%	-	-	(100.0%)
<b>Surplus/(Deficit)</b>	3 099	3 099	(482)		(927)		(1 409)		(119)		

**Part 4d: Operating Revenue and Expenditure by Function**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Waste Management</b>											
<b>Operating Revenue</b>	3 452	3 452	195	5.6%	71	2.1%	266	7.7%	197	72.5%	(63.7%)
Service charges	522	522	111	21.3%	71	13.7%	183	35.0%	119	48.9%	(40.3%)
Transfers and subsidies	2 930	2 930	83	2.8%	-	-	83	2.8%	77	166.7%	(100.0%)
Other own revenue	-	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	2 698	2 698	377	14.0%	500	18.5%	877	32.5%	333	24.5%	50.3%
Employee related costs	2 399	2 399	357	14.9%	392	16.3%	749	31.2%	218	33.1%	79.9%
Bad and doubtful debt	-	-	-	-	-	-	-	-	-	-	-
Repairs and maintenance	280	280	11	3.9%	99	35.3%	110	39.2%	115	26.1%	(14.1%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	20	20	9	43.4%	10	48.2%	18	91.6%	-	-	(100.0%)
<b>Surplus/(Deficit)</b>	754	754	(182)		(429)		(611)		(136)		

**Part 5: Debtor Age Analysis**

R thousands	0 - 30 Days		30 - 60 Days		60 - 90 Days		Over 90 Days		Total		Bad Debt Written Off	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtor Age Analysis By Income Source</b>												
Water	30	7.1%	21	4.9%	15	3.4%	365	84.6%	431	1.6%	-	-
Electricity	459	16.6%	305	11.0%	251	9.1%	1 747	63.2%	2 762	10.0%	-	-
Property Rates	144	2.4%	107	1.8%	97	1.6%	5 668	94.2%	6 016	21.8%	-	-
Sanitation	157	2.5%	137	2.2%	128	2.0%	5 867	93.3%	6 289	22.7%	-	-
Refuse Removal	149	2.0%	134	1.8%	129	1.8%	6 853	94.3%	7 264	26.3%	-	-
Other	86	1.8%	78	1.6%	75	1.5%	4 654	95.1%	4 893	17.7%	-	-
<b>Total By Income Source</b>	1 025	3.7%	783	2.8%	695	2.5%	25 153	90.9%	27 656	100.0%	-	-
<b>Debtor Age Analysis By Customer Group</b>												
Government	10	2.3%	10	2.2%	10	2.2%	408	93.3%	438	1.6%	-	-
Business	95	10.5%	60	6.6%	52	5.8%	699	77.1%	907	3.3%	-	-
Households	920	3.5%	713	2.7%	633	2.4%	24 045	91.4%	26 311	95.1%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	1 025	3.7%	783	2.8%	695	2.5%	25 153	90.9%	27 656	100.0%	-	-

**Part 6: Creditor Age Analysis**

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

**Contact Details**

Municipal Manager	L M A Mofokeng	053 541 0014
Financial Manager	K Khoabane	053 541 0014

Source: Local Government Database

1. All figures in this report are unaudited.
2. Submitted operating budget figures do not agree with adopted budget documentation.

**Free State: Tswelopele(FS183)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2nd QUARTER ENDED 31 DECEMBER 2009**

**Part1: Operating Revenue and Expenditure**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Operating Revenue and Expenditure</b>											
Operating Revenue	83 427	83 427	5 297	6.3%	19 113	22.9%	24 410	29.3%	23 675	75.3%	(19.3%)
Property rates	21 409	21 409	753	3.5%	7	-	760	3.5%	568	37.1%	(98.8%)
Service charges	19 422	19 422	3 893	20.0%	4 682	24.1%	8 575	44.2%	3 978	46.3%	17.7%
Other own revenue	42 595	42 595	651	1.5%	14 425	33.9%	15 075	35.4%	19 129	86.4%	(24.6%)
<b>Operating Expenditure</b>	<b>66 426</b>	<b>66 426</b>	<b>11 408</b>	<b>17.2%</b>	<b>13 972</b>	<b>21.0%</b>	<b>25 380</b>	<b>38.2%</b>	<b>12 089</b>	<b>27.5%</b>	<b>15.6%</b>
Employee related costs	30 811	30 811	4 629	15.0%	6 749	21.9%	11 378	36.9%	6 077	46.4%	11.0%
Bad and doubtful debt	2 400	2 400	-	-	-	-	-	-	-	-	-
Repairs and maintenance	4 307	4 307	191	4.4%	518	12.0%	708	16.4%	1 410	64.1%	(63.3%)
Bulk purchases	10 365	10 365	3 369	32.5%	2 156	20.8%	5 524	53.3%	1 466	56.8%	47.1%
Other expenditure	18 543	18 543	3 219	17.4%	4 550	24.5%	7 770	41.9%	3 136	10.2%	45.1%
<b>Surplus/(Deficit)</b>	<b>17 001</b>	<b>17 001</b>	<b>(6 111)</b>		<b>5 141</b>		<b>(970)</b>		<b>11 587</b>		
Capital transfers and other adjustments											
<b>Revised Surplus/(Deficit)</b>	<b>17 001</b>	<b>17 001</b>	<b>(6 111)</b>		<b>5 141</b>		<b>(970)</b>		<b>11 587</b>		

**Part 2: Capital Revenue and Expenditure**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Capital Revenue and Expenditure</b>											
Source of Finance	22 290	22 290	4 594	20.6%	312	1.4%	4 906	22.0%	372	24.3%	(16.0%)
External loans	-	-	-	-	-	-	-	-	-	-	-
Internal contributions	-	-	789	-	-	-	789	-	-	1.5%	-
Transfers and subsidies	18 649	18 649	3 781	20.3%	183	1.0%	3 963	21.3%	372	26.4%	(50.9%)
Other	3 641	3 641	23	0.6%	130	3.6%	153	4.2%	-	-	(100.0%)
<b>Capital Expenditure</b>	<b>22 290</b>	<b>22 290</b>	<b>4 594</b>	<b>20.6%</b>	<b>312</b>	<b>1.4%</b>	<b>4 906</b>	<b>22.0%</b>	<b>372</b>	<b>24.3%</b>	<b>(16.0%)</b>
Water and Sanitation	-	-	3 781	-	-	-	3 781	-	-	-	-
Electricity	200	200	-	-	183	91.3%	183	91.3%	-	-	(100.0%)
Housing	18 149	18 149	-	-	-	-	-	-	-	-	-
Roads, pavements, bridges and storm water	1 000	1 000	-	-	-	-	-	-	-	-	-
Other	2 941	2 941	813	27.6%	130	4.4%	942	32.0%	372	70.8%	(65.1%)

**Total Capital and Operating Expenditure**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Capital and Operating Revenue</b>											
Operating Revenue	83 427	83 427	5 297	6.3%	19 113	22.9%	24 410	29.3%	23 675	75.3%	(19.3%)
Capital Revenue	22 290	22 290	4 594	20.6%	312	1.4%	4 906	22.0%	372	24.3%	(16.0%)
<b>Total Revenue</b>	<b>105 716</b>	<b>105 716</b>	<b>9 891</b>	<b>9.4%</b>	<b>19 425</b>	<b>18.4%</b>	<b>29 316</b>	<b>27.7%</b>	<b>24 047</b>	<b>67.3%</b>	<b>(19.2%)</b>
<b>Capital and Operating Expenditure</b>											
Operating Expenditure	66 426	66 426	11 408	17.2%	13 972	21.0%	25 380	38.2%	12 089	27.5%	15.6%
Capital Expenditure	22 290	22 290	4 594	20.6%	312	1.4%	4 906	22.0%	372	24.3%	(16.0%)
<b>Total Expenditure</b>	<b>88 716</b>	<b>88 716</b>	<b>16 001</b>	<b>18.0%</b>	<b>14 285</b>	<b>16.1%</b>	<b>30 286</b>	<b>34.1%</b>	<b>12 460</b>	<b>27.0%</b>	<b>14.6%</b>

**Part 3: Cash Receipts and Payments**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Cash Receipts and Payments</b>											
Opening Cash Balance	1 468	1 468	1 468	-	7 054	-	1 468	-	18 604	-	-
<b>Receipts</b>	<b>97 735</b>	<b>97 735</b>	<b>37 514</b>	<b>38.4%</b>	<b>24 074</b>	<b>24.6%</b>	<b>61 589</b>	<b>63.0%</b>	<b>23 675</b>	<b>63.5%</b>	<b>1.7%</b>
External loans	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	58 188	58 188	23 210	39.9%	11 797	20.3%	35 007	60.2%	10 328	47.6%	14.2%
Investments redeemed	-	-	6 800	-	6 200	-	13 000	-	5 000	-	24.0%
Statutory receipts (including VAT)	-	-	-	-	-	-	-	-	-	-	-
Other receipts	39 547	39 547	7 504	19.0%	6 078	15.4%	13 582	34.3%	8 347	35.9%	(27.2%)
<b>Payments</b>	<b>97 735</b>	<b>97 735</b>	<b>31 929</b>	<b>32.7%</b>	<b>14 903</b>	<b>15.2%</b>	<b>46 832</b>	<b>47.9%</b>	<b>13 547</b>	<b>35.2%</b>	<b>10.0%</b>
Salaries, wages and allowances	30 811	30 811	6 584	21.4%	4 494	14.6%	11 078	36.0%	6 077	48.0%	(26.1%)
Cash and creditor payments	29 427	29 427	5 738	19.5%	3 506	11.9%	9 243	31.4%	5 080	20.0%	(31.0%)
Capital payments	18 649	18 649	3 781	20.3%	130	.7%	3 911	21.0%	372	24.7%	(66.1%)
Investments made	-	-	15 000	-	5 000	-	20 000	-	-	-	(100.0%)
External loans repaid	2 028	2 028	-	-	1 053	51.9%	1 053	51.9%	1 053	49.2%	-
Statutory payments (including VAT)	-	-	-	-	-	-	-	-	-	-	-
Other payments	16 820	16 820	826	4.9%	720	4.3%	1 546	9.2%	965	18.9%	(25.4%)
<b>Closing Cash Balance</b>	<b>1 468</b>	<b>1 468</b>	<b>7 054</b>		<b>16 225</b>		<b>16 225</b>		<b>28 733</b>		

**Part 4a: Operating Revenue and Expenditure by Function**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Water</b>											
Operating Revenue	13 474	13 474	786	5.8%	1 226	9.1%	2 012	14.9%	1 016	22.2%	20.7%
Service charges	4 266	4 266	763	17.9%	1 166	27.3%	1 929	45.2%	1 000	44.0%	16.6%
Transfers and subsidies	9 192	9 192	-	-	-	-	-	-	-	-	-
Other own revenue	17	17	23	137.3%	60	366.3%	83	503.6%	16	2.2%	268.0%
<b>Operating Expenditure</b>	<b>3 848</b>	<b>3 848</b>	<b>458</b>	<b>11.9%</b>	<b>785</b>	<b>20.4%</b>	<b>1 243</b>	<b>32.3%</b>	<b>819</b>	<b>20.7%</b>	<b>(4.2%)</b>
Employee related costs	879	879	139	15.8%	223	25.3%	361	41.1%	201	52.9%	11.0%
Bad and doubtful debt	600	600	-	-	-	-	-	-	-	-	-
Repairs and maintenance	395	395	13	3.4%	77	19.5%	91	22.9%	166	97.2%	(53.5%)
Bulk purchases	800	800	125	15.6%	-	-	125	15.6%	-	-	-
Other expenditure	1 174	1 174	181	15.4%	485	41.4%	666	56.8%	453	16.0%	7.2%
<b>Surplus/(Deficit)</b>	<b>9 627</b>	<b>9 627</b>	<b>328</b>		<b>441</b>		<b>769</b>		<b>197</b>		

**Part 4b: Operating Revenue and Expenditure by Function**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Electricity</b>											
<b>Operating Revenue</b>	21 105	21 105	1 975	9.4%	2 408	11.4%	4 383	20.8%	2 271	43.1%	6.0%
Service charges	9 275	9 275	1 901	20.5%	2 290	24.7%	4 191	45.2%	2 229	60.0%	2.7%
Transfers and subsidies	11 747	11 747	-	-	-	-	-	-	-	-	-
Other own revenue	84	84	74	88.1%	118	141.7%	192	229.8%	41	2.1%	186.4%
<b>Operating Expenditure</b>	12 734	12 734	5 211	40.9%	2 747	21.6%	7 958	62.5%	1 962	47.0%	40.0%
Employee related costs	663	663	100	15.0%	140	21.0%	239	36.0%	133	49.4%	4.9%
Bad and doubtful debt	50	50	-	-	-	-	-	-	-	-	-
Repairs and maintenance	1 218	1 218	4	4%	45	3.7%	49	4.0%	92	27.4%	(51.1%)
Bulk purchases	9 565	9 565	3 244	33.9%	2 156	22.5%	5 400	56.5%	1 466	64.2%	47.1%
Other expenditure	1 238	1 238	1 863	150.5%	407	32.9%	2 270	183.3%	271	18.0%	50.0%
<b>Surplus/(Deficit)</b>	<b>8 371</b>	<b>8 371</b>	<b>(3 236)</b>		<b>(339)</b>		<b>(3 575)</b>		<b>309</b>		

**Part 4c: Operating Revenue and Expenditure by Function**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Waste Water Management</b>											
<b>Operating Revenue</b>	12 026	12 026	734	6.1%	1 149	9.6%	1 883	15.7%	508	22.4%	126.2%
Service charges	3 779	3 779	734	19.4%	731	19.3%	1 465	38.8%	508	40.8%	43.9%
Transfers and subsidies	8 247	8 247	-	-	-	-	-	-	-	-	-
Other own revenue	1	1	-	-	418	83 592.0%	418	83 592.0%	-	-	(100.0%)
<b>Operating Expenditure</b>	5 710	5 710	425	7.4%	1 742	30.5%	2 167	37.9%	1 638	40.4%	6.3%
Employee related costs	2 245	2 245	408	18.2%	553	24.6%	961	42.8%	514	28.3%	7.8%
Bad and doubtful debt	750	750	-	-	-	-	-	-	-	-	-
Repairs and maintenance	320	320	6	1.8%	101	31.5%	107	33.4%	39	66.1%	155.8%
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	2 395	2 395	11	5%	1 087	45.4%	1 099	45.9%	1 085	77.6%	2%
<b>Surplus/(Deficit)</b>	<b>6 316</b>	<b>6 316</b>	<b>309</b>		<b>(593)</b>		<b>(284)</b>		<b>(1 130)</b>		

**Part 4d: Operating Revenue and Expenditure by Function**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Waste Management</b>											
<b>Operating Revenue</b>	7 567	7 567	485	6.4%	726	9.6%	1 211	16.0%	241	11.6%	201.0%
Service charges	2 102	2 102	485	23.1%	483	23.0%	968	46.0%	241	40.9%	100.1%
Transfers and subsidies	5 448	5 448	-	-	-	-	-	-	-	-	-
Other own revenue	16	16	-	-	243	1 520.9%	243	1 520.9%	-	-	(100.0%)
<b>Operating Expenditure</b>	4 899	4 899	683	14.0%	1 025	20.9%	1 708	34.9%	1 051	23.7%	(2.5%)
Employee related costs	4 172	4 172	669	16.0%	952	22.8%	1 621	38.9%	968	91.7%	(1.7%)
Bad and doubtful debt	300	300	-	-	-	-	-	-	-	-	-
Repairs and maintenance	150	150	10	6.9%	45	30.0%	55	36.8%	52	33.1%	(13.9%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	276	276	4	1.4%	28	10.0%	32	11.4%	31	7%	(9.6%)
<b>Surplus/(Deficit)</b>	<b>2 668</b>	<b>2 668</b>	<b>(199)</b>		<b>(298)</b>		<b>(497)</b>		<b>(810)</b>		

**Part 5: Debtor Age Analysis**

R thousands	0 - 30 Days		30 - 60 Days		60 - 90 Days		Over 90 Days		Total		Bad Debt Written Off	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtor Age Analysis By Income Source</b>												
Water	357	4.0%	238	2.6%	189	2.1%	8 244	91.3%	9 029	22.2%	-	-
Electricity	753	52.7%	169	11.8%	59	4.2%	446	31.3%	1 427	3.5%	-	-
Property Rates	147	3.1%	63	1.3%	72	1.5%	4 497	94.1%	4 779	11.8%	-	-
Sanitation	173	2.3%	128	1.7%	124	1.6%	7 118	94.4%	7 544	18.6%	-	-
Refuse Removal	135	2.3%	106	1.8%	103	1.7%	5 596	94.2%	5 940	14.6%	-	-
Other	312	2.6%	299	2.5%	279	2.3%	11 022	92.5%	11 913	29.3%	-	-
<b>Total By Income Source</b>	<b>1 877</b>	<b>4.6%</b>	<b>1 003</b>	<b>2.5%</b>	<b>827</b>	<b>2.0%</b>	<b>36 924</b>	<b>90.9%</b>	<b>40 631</b>	<b>100.0%</b>	-	-
<b>Debtor Age Analysis By Customer Group</b>												
Government	100	11.2%	74	8.4%	70	7.9%	642	72.5%	886	2.2%	-	-
Business	556	16.5%	125	3.7%	158	4.7%	2 537	75.2%	3 376	8.3%	-	-
Households	1 207	3.4%	796	2.2%	595	1.7%	33 381	92.8%	35 979	88.6%	-	-
Other	14	3.5%	8	2.0%	5	1.2%	363	93.3%	390	1.0%	-	-
<b>Total By Customer Group</b>	<b>1 877</b>	<b>4.6%</b>	<b>1 003</b>	<b>2.5%</b>	<b>827</b>	<b>2.0%</b>	<b>36 924</b>	<b>90.9%</b>	<b>40 631</b>	<b>100.0%</b>	-	-

**Part 6: Creditor Age Analysis**

R thousands	0 - 30 Days		30 - 60 Days		60 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	741	100.0%	-	-	-	-	-	-	741	72.3%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	283	100.0%	-	-	-	-	-	-	283	27.7%
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>1 024</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1 024</b>	<b>100.0%</b>

**Contact Details**

Municipal Manager	K. J. Molihale	051 853 1111
Financial Manager	J. W. Young	051 853 1111

Source: Local Government Database

- All figures in this report are unaudited.
- Submitted operating budget figures do not agree with adopted budget documentation.



**Free State: Matjhabeng(FS184)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2nd QUARTER ENDED 31 DECEMBER 2009**

**Part1: Operating Revenue and Expenditure**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Operating Revenue and Expenditure</b>											
Operating Revenue	1 222 018	1 222 018	164 734	13.5%	173 335	14.2%	338 070	27.7%	199 485	39.8%	(13.1%)
Property rates	172 801	172 801	27 623	16.0%	31 451	18.2%	59 073	34.2%	18 792	28.6%	67.4%
Service charges	666 034	666 034	92 765	13.9%	97 970	14.7%	190 736	28.6%	89 388	30.6%	9.6%
Other own revenue	383 182	383 182	44 346	11.6%	43 914	11.5%	88 261	23.0%	91 305	59.9%	(51.9%)
Operating Expenditure	1 222 018	1 222 018	234 957	19.2%	255 679	20.9%	490 636	40.1%	111 153	31.2%	130.0%
Employee related costs	365 113	365 113	80 202	22.0%	84 265	23.1%	164 467	45.0%	45 595	34.7%	84.8%
Bad and doubtful debt	-	-	-	-	-	-	-	-	-	-	-
Repairs and maintenance	127 309	127 309	3 720	2.9%	5 062	4.0%	8 782	6.9%	9 989	19.9%	(49.3%)
Bulk purchases	380 064	380 064	116 630	30.7%	116 848	30.7%	233 478	61.4%	52 086	42.3%	124.3%
Other expenditure	349 533	349 533	34 404	9.8%	49 505	14.2%	83 909	24.0%	3 483	18.0%	1 321.3%
<b>Surplus/(Deficit)</b>	-	-	(70 222)		(82 344)		(152 566)		88 332		
Capital transfers and other adjustments	-	-	-	-	-	-	-	-	-	-	-
<b>Revised Surplus/(Deficit)</b>	-	-	(70 222)		(82 344)		(152 566)		88 332		

**Part 2: Capital Revenue and Expenditure**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Capital Revenue and Expenditure</b>											
Source of Finance	172 232	172 232	22 249	12.9%	31 952	18.6%	54 201	31.5%	35 081	29.5%	(8.9%)
External loans	-	-	-	-	-	-	-	-	-	-	-
Internal contributions	55 000	55 000	-	-	-	-	-	-	-	-	-
Transfers and subsidies	117 232	117 232	22 249	19.0%	31 952	27.3%	54 201	46.2%	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-	35 081	-	(100.0%)
Capital Expenditure	172 232	172 232	22 249	12.9%	31 952	18.6%	54 201	31.5%	35 081	29.5%	(8.9%)
Water and Sanitation	84 909	84 909	14 348	16.9%	17 779	20.9%	32 126	37.8%	18 650	28.3%	(4.7%)
Electricity	12 796	12 796	144	1.1%	-	-	144	1.1%	388	5.4%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-
Roads, pavements, bridges and storm water	35 993	35 993	3 239	9.0%	13 237	36.8%	16 476	45.8%	16 044	52.4%	(17.5%)
Other	38 533	38 533	4 518	11.7%	937	2.4%	5 454	14.2%	-	-	(100.0%)

**Total Capital and Operating Expenditure**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Capital and Operating Revenue</b>											
Operating Revenue	1 222 018	1 222 018	164 734	13.5%	173 335	14.2%	338 070	27.7%	199 485	39.8%	(13.1%)
Capital Revenue	172 232	172 232	22 249	12.9%	31 952	18.6%	54 201	31.5%	35 081	29.5%	(8.9%)
<b>Total Revenue</b>	<b>1 394 250</b>	<b>1 394 250</b>	<b>186 984</b>	<b>13.4%</b>	<b>205 288</b>	<b>14.7%</b>	<b>392 271</b>	<b>28.1%</b>	<b>234 566</b>	<b>38.6%</b>	<b>(12.5%)</b>
<b>Capital and Operating Expenditure</b>											
Operating Expenditure	1 222 018	1 222 018	234 957	19.2%	255 679	20.9%	490 636	40.1%	111 153	31.2%	130.0%
Capital Expenditure	172 232	172 232	22 249	12.9%	31 952	18.6%	54 201	31.5%	35 081	29.5%	(8.9%)
<b>Total Expenditure</b>	<b>1 394 250</b>	<b>1 394 250</b>	<b>257 206</b>	<b>18.4%</b>	<b>287 632</b>	<b>20.6%</b>	<b>544 837</b>	<b>39.1%</b>	<b>146 234</b>	<b>31.0%</b>	<b>96.7%</b>

**Part 3: Cash Receipts and Payments**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Cash Receipts and Payments</b>											
Opening Cash Balance	(70 904)	(70 904)	(70 904)		(63 367)		(70 904)		(28 916)		
Receipts	1 339 250	1 339 250	310 648	23.2%	220 522	16.5%	531 170	39.7%	257 474	45.5%	(14.4%)
External loans	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	397 099	397 099	145 914	36.7%	47 186	11.9%	193 100	48.6%	113 845	85.4%	(58.6%)
Investments redeemed	-	-	-	-	-	-	-	-	-	-	-
Statutory receipts (including VAT)	-	-	-	-	-	-	-	-	-	-	-
Other receipts	942 151	942 151	164 734	17.5%	173 335	18.4%	338 070	35.9%	143 629	34.7%	20.7%
Payments	1 339 250	1 339 250	303 110	22.6%	320 052	23.9%	623 162	46.5%	228 632	47.4%	40.0%
Salaries, wages and allowances	365 113	365 113	80 113	21.9%	84 639	23.2%	164 752	45.1%	72 897	43.1%	16.1%
Cash and creditor payments	599 265	599 265	152 990	25.5%	170 666	28.5%	323 657	54.0%	93 533	49.6%	82.5%
Capital payments	172 232	172 232	22 249	12.9%	31 952	18.6%	54 201	31.5%	35 081	101.1%	(8.9%)
Investments made	-	-	-	-	-	-	-	-	-	-	-
External loans repaid	28 782	28 782	47 758	165.9%	32 118	111.6%	79 875	277.5%	27 120	-	18.4%
Statutory payments (including VAT)	-	-	-	-	-	-	-	-	-	-	-
Other payments	173 858	173 858	-	-	677	.4%	677	.4%	-	-	(100.0%)
Closing Cash Balance	(70 904)	(70 904)	(63 367)		(162 897)		(162 897)		(74)		

**Part 4a: Operating Revenue and Expenditure by Function**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Water</b>											
Operating Revenue	172 657	172 657	19 222	11.1%	19 789	11.5%	39 011	22.6%	14 489	19.4%	36.6%
Service charges	172 657	172 657	19 222	11.1%	19 789	11.5%	39 011	22.6%	14 489	19.4%	36.6%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-
Other own revenue	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	170 122	170 122	48 865	28.7%	62 939	37.0%	111 804	65.7%	3 654	20.4%	1 622.6%
Employee related costs	-	-	-	-	-	-	-	-	2 091	44.2%	(100.0%)
Bad and doubtful debt	-	-	-	-	-	-	-	-	-	-	-
Repairs and maintenance	-	-	350	-	443	-	793	-	-	-	(100.0%)
Bulk purchases	170 122	170 122	48 516	28.5%	61 623	36.2%	110 139	64.7%	1 563	26.4%	3 843.2%
Other expenditure	-	-	-	-	873	-	873	-	-	-	(100.0%)
<b>Surplus/(Deficit)</b>	<b>2 536</b>	<b>2 536</b>	<b>(29 644)</b>		<b>(43 150)</b>		<b>(72 794)</b>		<b>10 835</b>		

**Part 4b: Operating Revenue and Expenditure by Function**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Electricity</b>											
<b>Operating Revenue</b>	345 825	345 825	55 600	16.1%	60 491	17.5%	116 091	33.6%	25 894	27.1%	133.6%
Service charges	345 825	345 825	55 600	16.1%	60 491	17.5%	116 091	33.6%	25 894	27.1%	133.6%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-
Other own revenue	-	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	209 942	209 942	70 835	33.7%	58 549	27.9%	129 383	61.6%	11 884	26.5%	392.7%
Employee related costs	-	-	-	-	-	-	-	-	1 307	29.5%	(100.0%)
Bad and doubtful debt	-	-	-	-	-	-	-	-	-	-	-
Repairs and maintenance	-	-	2 404	-	3 324	-	5 728	-	-	30.9%	(100.0%)
Bulk purchases	209 942	209 942	68 114	32.4%	55 225	26.3%	123 339	58.7%	10 576	33.3%	422.2%
Other expenditure	-	-	316	-	-	-	316	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>135 883</b>	<b>135 883</b>	<b>(15 234)</b>		<b>1 942</b>		<b>(13 292)</b>		<b>14 011</b>		

**Part 4c: Operating Revenue and Expenditure by Function**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Waste Water Management</b>											
<b>Operating Revenue</b>	147 552	147 552	10 986	7.4%	11 506	7.8%	22 492	15.2%	8 659	26.4%	32.9%
Service charges	147 552	147 552	10 986	7.4%	11 506	7.8%	22 492	15.2%	8 659	26.4%	32.9%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-
Other own revenue	-	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	-	-	542	-	174	-	716	-	1 336	11.4%	(87.0%)
Employee related costs	-	-	-	-	-	-	-	-	1 336	35.8%	(100.0%)
Bad and doubtful debt	-	-	-	-	-	-	-	-	-	-	-
Repairs and maintenance	-	-	542	-	174	-	716	-	-	-	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>147 552</b>	<b>147 552</b>	<b>10 444</b>		<b>11 332</b>		<b>21 776</b>		<b>7 323</b>		

**Part 4d: Operating Revenue and Expenditure by Function**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Waste Management</b>											
<b>Operating Revenue</b>	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-
Other own revenue	-	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	-	-	-	-	-	-	-	-	-	-	-
Employee related costs	-	-	-	-	-	-	-	-	-	-	-
Bad and doubtful debt	-	-	-	-	-	-	-	-	-	-	-
Repairs and maintenance	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>		<b>-</b>		<b>-</b>		

**Part 5: Debtor Age Analysis**

R thousands	0 - 30 Days		30 - 60 Days		60 - 90 Days		Over 90 Days		Total		Bad Debt Written Off	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtor Age Analysis By Income Source</b>												
Water	18 262	7.6%	15 889	6.6%	14 697	6.1%	192 672	79.8%	241 521	35.1%	-	-
Electricity	22 411	34.2%	7 680	11.7%	4 644	7.1%	30 757	47.0%	65 493	9.5%	-	-
Property Rates	14 640	8.6%	8 054	4.7%	7 836	4.6%	140 066	82.1%	170 595	24.8%	-	-
Sanitation	8 084	7.8%	6 088	5.9%	4 963	4.8%	83 960	81.4%	103 095	15.0%	-	-
Refuse Removal	4 901	7.0%	3 435	4.9%	3 076	4.4%	58 816	83.7%	70 228	10.2%	-	-
Other	1 378	3.8%	1 340	3.7%	1 316	3.6%	32 480	89.0%	36 514	5.3%	-	-
<b>Total By Income Source</b>	<b>69 675</b>	<b>10.1%</b>	<b>42 487</b>	<b>6.2%</b>	<b>36 533</b>	<b>5.3%</b>	<b>538 751</b>	<b>78.4%</b>	<b>687 447</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>
<b>Debtor Age Analysis By Customer Group</b>												
Government	1 948	18.7%	987	9.5%	1 217	11.7%	6 245	60.1%	10 397	1.5%	-	-
Business	22 873	18.0%	8 824	6.9%	6 149	4.8%	89 440	70.3%	127 286	18.5%	-	-
Households	44 736	8.2%	32 576	6.0%	29 073	5.3%	439 320	80.5%	545 705	79.4%	-	-
Other	118	2.9%	100	2.5%	93	2.3%	3 747	92.3%	4 058	6.6%	-	-
<b>Total By Customer Group</b>	<b>69 675</b>	<b>10.1%</b>	<b>42 487</b>	<b>6.2%</b>	<b>36 533</b>	<b>5.3%</b>	<b>538 751</b>	<b>78.4%</b>	<b>687 447</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>

**Part 6: Creditor Age Analysis**

R thousands	0 - 30 Days		30 - 60 Days		60 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	15 112	45.6%	-	-	12 885	38.9%	5 107	15.4%	33 104	33.2%
Bulk Water	16 403	35.5%	15 963	34.5%	2 513	5.4%	11 346	24.5%	46 225	46.4%
PAYE deductions	2 727	100.0%	-	-	-	-	-	-	2 727	2.7%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	2 625	32.7%	27	.3%	27	.3%	5 337	66.6%	8 017	8.0%
Trade Creditors	626	11.3%	1 050	19.0%	994	18.0%	2 867	51.8%	5 537	5.6%
Auditor-General	282	7.0%	1 438	35.9%	737	18.4%	1 553	38.7%	4 009	4.0%
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>37 775</b>	<b>37.9%</b>	<b>18 478</b>	<b>18.5%</b>	<b>17 156</b>	<b>17.2%</b>	<b>26 209</b>	<b>26.3%</b>	<b>99 619</b>	<b>100.0%</b>

**Contact Details**

Municipal Manager	T H Pietersen	057 391 3359
Financial Manager	C Strickell	057 391 3416

Source: Local Government Database

1. All figures in this report are unaudited.

**Free State: Nala(FS185)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2nd QUARTER ENDED 31 DECEMBER 2009**

**Part1: Operating Revenue and Expenditure**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Operating Revenue and Expenditure</b>											
Operating Revenue	194 076	194 076	8 999	4.6%	9 501	4.9%	18 499	9.5%	30 251	33.6%	(68.6%)
Property rates	11 000	11 000	-	-	-	-	-	-	3 198	59.3%	(100.0%)
Service charges	73 469	73 469	8 999	12.2%	9 501	12.9%	18 499	25.2%	10 446	27.0%	(9.1%)
Other own revenue	109 607	109 607	-	-	-	-	-	-	16 607	36.5%	(100.0%)
<b>Operating Expenditure</b>	<b>228 568</b>	<b>228 568</b>	<b>18 324</b>	<b>8.0%</b>	<b>10 170</b>	<b>4.4%</b>	<b>28 495</b>	<b>12.5%</b>	<b>11 165</b>	<b>21.1%</b>	<b>(8.9%)</b>
Employee related costs	48 779	48 779	11 006	22.6%	7 562	15.5%	18 568	38.1%	11 165	48.3%	(32.3%)
Bad and doubtful debt	-	-	-	-	-	-	-	-	-	-	-
Repairs and maintenance	6 994	6 994	-	-	-	-	-	-	-	10.5%	-
Bulk purchases	35 660	35 660	7 318	20.5%	2 608	7.3%	9 926	27.8%	-	52.4%	(100.0%)
Other expenditure	137 136	137 136	-	-	-	-	-	-	-	4.9%	-
<b>Surplus/(Deficit)</b>	<b>(34 493)</b>	<b>(34 493)</b>	<b>(9 326)</b>		<b>(670)</b>		<b>(9 995)</b>		<b>19 085</b>		
Capital transfers and other adjustments	-	-	-	-	-	-	-	-	-	-	-
<b>Revised Surplus/(Deficit)</b>	<b>(34 493)</b>	<b>(34 493)</b>	<b>(9 326)</b>		<b>(670)</b>		<b>(9 995)</b>		<b>19 085</b>		

**Part 2: Capital Revenue and Expenditure**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Capital Revenue and Expenditure</b>											
Source of Finance	58 077	58 077	5 542	9.5%	4 603	7.9%	10 145	17.5%	5 030	6.7%	(8.5%)
External loans	-	-	-	-	-	-	-	-	-	-	-
Internal contributions	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	44 399	44 399	5 542	12.5%	4 603	10.4%	10 145	22.8%	5 030	19.4%	(8.5%)
Other	13 678	13 678	-	-	-	-	-	-	-	-	-
<b>Capital Expenditure</b>	<b>58 077</b>	<b>58 077</b>	<b>5 542</b>	<b>9.5%</b>	<b>4 603</b>	<b>7.9%</b>	<b>10 145</b>	<b>17.5%</b>	<b>5 030</b>	<b>6.7%</b>	<b>(8.5%)</b>
Water and Sanitation	22 127	22 127	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-
Roads, pavements, bridges and storm water	20 700	20 700	5 542	26.8%	4 603	22.2%	10 145	49.0%	-	-	(100.0%)
Other	15 250	15 250	-	-	-	-	-	-	5 030	10.2%	(100.0%)

**Total Capital and Operating Expenditure**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Capital and Operating Revenue</b>											
Operating Revenue	194 076	194 076	8 999	4.6%	9 501	4.9%	18 499	9.5%	30 251	33.6%	(68.6%)
Capital Revenue	58 077	58 077	5 542	9.5%	4 603	7.9%	10 145	17.5%	5 030	6.7%	(8.5%)
<b>Total Revenue</b>	<b>252 152</b>	<b>252 152</b>	<b>14 540</b>	<b>5.8%</b>	<b>14 104</b>	<b>5.6%</b>	<b>28 644</b>	<b>11.4%</b>	<b>35 281</b>	<b>26.1%</b>	<b>(60.0%)</b>
<b>Capital and Operating Expenditure</b>											
Operating Expenditure	228 568	228 568	18 324	8.0%	10 170	4.4%	28 495	12.5%	11 165	21.1%	(8.9%)
Capital Expenditure	58 077	58 077	5 542	9.5%	4 603	7.9%	10 145	17.5%	5 030	6.7%	(8.5%)
<b>Total Expenditure</b>	<b>286 645</b>	<b>286 645</b>	<b>23 866</b>	<b>8.3%</b>	<b>14 774</b>	<b>5.2%</b>	<b>38 639</b>	<b>13.5%</b>	<b>16 195</b>	<b>17.1%</b>	<b>(8.8%)</b>

**Part 3: Cash Receipts and Payments**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Cash Receipts and Payments</b>											
Opening Cash Balance	6 021	6 021	6 021	-	22 327	-	6 021	-	17 413	-	-
<b>Receipts</b>	<b>226 843</b>	<b>226 843</b>	<b>56 787</b>	<b>25.0%</b>	<b>36 127</b>	<b>15.9%</b>	<b>92 913</b>	<b>41.0%</b>	<b>37 999</b>	<b>38.8%</b>	<b>(4.9%)</b>
External loans	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	122 671	122 671	46 423	37.8%	32 084	26.2%	78 507	64.0%	23 435	49.6%	36.9%
Investments redeemed	-	-	-	-	-	-	-	-	-	-	-
Statutory receipts (including VAT)	-	-	-	-	-	-	-	-	-	-	-
Other receipts	104 172	104 172	10 363	9.9%	4 042	3.9%	14 406	13.8%	14 564	38.4%	(72.2%)
<b>Payments</b>	<b>252 726</b>	<b>252 726</b>	<b>40 482</b>	<b>16.0%</b>	<b>33 463</b>	<b>13.2%</b>	<b>73 944</b>	<b>29.3%</b>	<b>14 929</b>	<b>20.1%</b>	<b>124.1%</b>
Salaries, wages and allowances	49 134	49 134	8 378	17.1%	12 629	25.7%	21 007	42.8%	11 165	48.3%	13.1%
Cash and creditor payments	71 067	71 067	11 174	15.7%	9 292	13.1%	20 466	28.8%	1 521	15.6%	511.0%
Capital payments	58 077	58 077	17 053	29.4%	9 232	15.9%	26 284	45.3%	996	6.8%	827.1%
Investments made	-	-	-	-	-	-	-	-	-	-	-
External loans repaid	-	-	-	-	-	-	-	-	-	-	-
Statutory payments (including VAT)	-	-	-	-	-	-	-	-	-	-	-
Other payments	74 448	74 448	3 877	5.2%	2 310	3.1%	6 187	8.3%	1 247	24.5%	85.2%
<b>Closing Cash Balance</b>	<b>(19 862)</b>	<b>(19 862)</b>	<b>22 327</b>		<b>24 991</b>		<b>24 991</b>		<b>40 483</b>		

**Part 4a: Operating Revenue and Expenditure by Function**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Water</b>											
Operating Revenue	58 726	58 726	1 446	2.5%	1 864	3.2%	3 310	5.6%	7 328	35.8%	(74.6%)
Service charges	26 657	26 657	1 446	5.4%	1 864	7.0%	3 310	12.4%	1 267	14.2%	47.2%
Transfers and subsidies	32 069	32 069	-	-	-	-	-	-	6 062	58.3%	(100.0%)
Other own revenue	-	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>36 708</b>	<b>36 708</b>	<b>2 924</b>	<b>8.0%</b>	<b>2 185</b>	<b>6.0%</b>	<b>5 109</b>	<b>13.9%</b>	<b>245</b>	<b>21.2%</b>	<b>791.8%</b>
Employee related costs	3 477	3 477	331	9.5%	219	6.3%	549	15.8%	238	50.0%	(8.2%)
Bad and doubtful debt	-	-	-	-	-	-	-	-	-	-	-
Repairs and maintenance	912	912	-	-	-	-	-	-	7	1.8%	(100.0%)
Bulk purchases	15 260	15 260	2 593	17.0%	1 966	12.9%	4 559	29.9%	-	35.9%	(100.0%)
Other expenditure	17 059	17 059	-	-	-	-	-	-	-	.3%	-
<b>Surplus/(Deficit)</b>	<b>22 018</b>	<b>22 018</b>	<b>(1 479)</b>		<b>(320)</b>		<b>(1 799)</b>		<b>7 083</b>		

**Part 4b: Operating Revenue and Expenditure by Function**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Electricity</b>											
<b>Operating Revenue</b>	52 741	52 741	6 212	11.8%	5 883	11.2%	12 095	22.9%	9 933	54.1%	(40.8%)
Service charges	36 642	36 642	6 212	17.0%	5 883	16.1%	12 095	33.0%	6 944	56.4%	(15.3%)
Transfers and subsidies	15 815	15 815	-	-	-	-	-	-	2 989	50.0%	(100.0%)
Other own revenue	285	285	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	34 363	34 363	5 296	15.4%	1 083	3.2%	6 378	18.6%	366	39.8%	196.0%
Employee related costs	2 184	2 184	571	26.2%	440	20.2%	1 012	46.3%	366	33.5%	20.4%
Bad and doubtful debt	-	-	-	-	-	-	-	-	-	-	-
Repairs and maintenance	2 198	2 198	-	-	-	-	-	-	-	66.2%	-
Bulk purchases	20 400	20 400	4 724	23.2%	642	3.1%	5 367	26.3%	-	63.8%	(100.0%)
Other expenditure	9 581	9 581	-	-	-	-	-	-	-	4.5%	-
<b>Surplus/(Deficit)</b>	<b>18 379</b>	<b>18 379</b>	<b>916</b>		<b>4 800</b>		<b>5 716</b>		<b>9 567</b>		

**Part 4c: Operating Revenue and Expenditure by Function**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Waste Water Management</b>											
<b>Operating Revenue</b>	22 177	22 177	708	3.2%	947	4.3%	1 655	7.5%	2 803	-	(66.2%)
Service charges	10 170	10 170	708	7.0%	947	9.3%	1 655	16.3%	561	-	68.8%
Transfers and subsidies	11 861	11 861	-	-	-	-	-	-	2 242	-	(100.0%)
Other own revenue	146	146	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	18 573	18 573	1 986	10.7%	1 187	6.4%	3 173	17.1%	721	-	64.6%
Employee related costs	573	573	1 986	346.7%	1 187	207.3%	3 173	554.1%	721	-	64.6%
Bad and doubtful debt	-	-	-	-	-	-	-	-	-	-	-
Repairs and maintenance	852	852	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	17 148	17 148	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>3 604</b>	<b>3 604</b>	<b>(1 277)</b>		<b>(241)</b>		<b>(1 518)</b>		<b>2 081</b>		

**Part 4d: Operating Revenue and Expenditure by Function**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Waste Management</b>											
<b>Operating Revenue</b>	29 932	29 932	632	2.1%	807	2.7%	1 439	4.8%	2 951	-	(72.7%)
Service charges	-	-	632	-	807	-	1 439	-	709	-	13.7%
Transfers and subsidies	11 861	11 861	-	-	-	-	-	-	2 242	-	(100.0%)
Other own revenue	18 071	18 071	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	22 333	22 333	2 185	9.8%	1 979	8.9%	4 163	18.6%	1 640	-	20.7%
Employee related costs	7 170	7 170	2 185	30.5%	1 979	27.6%	4 163	58.1%	1 640	-	20.7%
Bad and doubtful debt	-	-	-	-	-	-	-	-	-	-	-
Repairs and maintenance	42	42	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	15 121	15 121	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>7 598</b>	<b>7 598</b>	<b>(1 552)</b>		<b>(1 172)</b>		<b>(2 724)</b>		<b>1 312</b>		

**Part 5: Debtor Age Analysis**

R thousands	0 - 30 Days		30 - 60 Days		60 - 90 Days		Over 90 Days		Total		Bad Debt Written Off	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtor Age Analysis By Income Source</b>												
Water	28 701	83.2%	1 909	5.5%	489	1.4%	3 414	9.9%	34 513	18.7%	-	-
Electricity	4 073	45.4%	2 646	29.5%	834	9.3%	1 410	15.7%	8 964	4.8%	-	-
Property Rates	17 267	70.4%	551	2.2%	349	1.4%	6 374	26.0%	24 541	13.3%	-	-
Sanitation	1 802	4.9%	1 317	3.6%	948	2.6%	32 904	89.0%	36 971	20.0%	-	-
Refuse Removal	1 741	2.9%	1 560	2.6%	1 387	2.3%	56 113	92.3%	60 801	32.9%	-	-
Other	1 079	5.6%	1 224	6.4%	1 244	6.5%	15 704	81.5%	19 261	10.4%	-	-
<b>Total By Income Source</b>	<b>54 663</b>	<b>29.5%</b>	<b>9 218</b>	<b>5.0%</b>	<b>5 251</b>	<b>2.8%</b>	<b>115 920</b>	<b>62.6%</b>	<b>185 051</b>	<b>100.0%</b>	-	-
<b>Debtor Age Analysis By Customer Group</b>												
Government	-	-	-	-	-	-	-	-	-	-	-	-
Business	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-
Other	54 663	29.5%	9 218	5.0%	5 251	2.8%	115 920	62.6%	185 051	100.0%	-	-
<b>Total By Customer Group</b>	<b>54 663</b>	<b>29.5%</b>	<b>9 218</b>	<b>5.0%</b>	<b>5 251</b>	<b>2.8%</b>	<b>115 920</b>	<b>62.6%</b>	<b>185 051</b>	<b>100.0%</b>	-	-

**Part 6: Creditor Age Analysis**

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

**Contact Details**

Municipal Manager	M P Thithi	056 514 9200
Financial Manager	D K Shongwe	056 514 9200

Source: Local Government Database

- All figures in this report are unaudited.
- Submitted operating budget figures do not agree with adopted budget documentation.



**Part 4b: Operating Revenue and Expenditure by Function**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Electricity</b>											
<b>Operating Revenue</b>	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-
Other own revenue	-	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	-	-	-	-	-	-	-	-	-	-	-
Employee related costs	-	-	-	-	-	-	-	-	-	-	-
Bad and doubtful debt	-	-	-	-	-	-	-	-	-	-	-
Repairs and maintenance	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	-	-	-	-	-	-	-	-	-	-	-

**Part 4c: Operating Revenue and Expenditure by Function**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Waste Water Management</b>											
<b>Operating Revenue</b>	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-
Other own revenue	-	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	-	-	-	-	-	-	-	-	-	-	-
Employee related costs	-	-	-	-	-	-	-	-	-	-	-
Bad and doubtful debt	-	-	-	-	-	-	-	-	-	-	-
Repairs and maintenance	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	-	-	-	-	-	-	-	-	-	-	-

**Part 4d: Operating Revenue and Expenditure by Function**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Waste Management</b>											
<b>Operating Revenue</b>	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-
Other own revenue	-	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	-	-	-	-	-	-	-	-	-	-	-
Employee related costs	-	-	-	-	-	-	-	-	-	-	-
Bad and doubtful debt	-	-	-	-	-	-	-	-	-	-	-
Repairs and maintenance	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	-	-	-	-	-	-	-	-	-	-	-

**Part 5: Debtor Age Analysis**

R thousands	0 - 30 Days		30 - 60 Days		60 - 90 Days		Over 90 Days		Total		Bad Debt Written Off	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtor Age Analysis By Income Source</b>												
Water	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-
Property Rates	-	-	-	-	-	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-	-	-	-	-	-
Refuse Removal	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	7 847	100.0%	7 847	100.0%	-	-
<b>Total By Income Source</b>	-	-	-	-	-	-	<b>7 847</b>	<b>100.0%</b>	<b>7 847</b>	<b>100.0%</b>	-	-
<b>Debtor Age Analysis By Customer Group</b>												
Government	-	-	-	-	-	-	20	100.0%	20	0.3%	-	-
Business	-	-	-	-	-	-	874	100.0%	874	11.1%	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	6 953	100.0%	6 953	88.6%	-	-
<b>Total By Customer Group</b>	-	-	-	-	-	-	<b>7 847</b>	<b>100.0%</b>	<b>7 847</b>	<b>100.0%</b>	-	-

**Part 6: Creditor Age Analysis**

R thousands	0 - 30 Days		30 - 60 Days		60 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 931	100.0%	-	-	-	-	-	-	1 931	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>1 931</b>	<b>100.0%</b>	-	-	-	-	-	-	<b>1 931</b>	<b>100.0%</b>

**Contact Details**

Municipal Manager	NE Aaron	057 391 8905
Financial Manager	T T K. Bolelo	057 391 8903

Source: Local Government Database

1. All figures in this report are unaudited.

**Free State: Setsoto(FS191)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2nd QUARTER ENDED 31 DECEMBER 2009**

**Part1: Operating Revenue and Expenditure**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Operating Revenue and Expenditure</b>											
Operating Revenue	280 827	280 827	81 274	28.9%	66 749	23.8%	148 023	52.7%	36 647	53.6%	82.1%
Property rates	20 142	20 142	8 591	42.7%	4 654	23.1%	13 245	65.8%	1 907	21.8%	144.0%
Service charges	83 239	83 239	22 532	27.1%	21 838	26.2%	44 370	53.3%	9 264	25.9%	135.7%
Other own revenue	177 446	177 446	50 151	28.3%	40 257	22.7%	90 408	50.9%	25 475	84.1%	58.0%
<b>Operating Expenditure</b>	<b>230 759</b>	<b>230 759</b>	<b>37 286</b>	<b>16.2%</b>	<b>38 889</b>	<b>16.9%</b>	<b>76 175</b>	<b>33.0%</b>	<b>40 559</b>	<b>53.8%</b>	<b>(4.1%)</b>
Employee related costs	84 289	84 289	16 521	19.6%	19 864	23.6%	36 385	43.2%	19 620	50.7%	1.2%
Bad and doubtful debt	13 125	13 125	-	-	-	-	-	-	-	-	-
Repairs and maintenance	22 145	22 145	1 497	6.8%	2 962	13.4%	4 460	20.1%	2 549	26.4%	16.2%
Bulk purchases	24 186	24 186	10 322	42.7%	5 138	21.2%	15 461	63.9%	4 041	69.6%	27.2%
Other expenditure	87 014	87 014	8 946	10.3%	10 925	12.6%	19 871	22.8%	14 349	69.8%	(23.9%)
<b>Surplus/(Deficit)</b>	<b>50 069</b>	<b>50 069</b>	<b>43 988</b>		<b>27 859</b>		<b>71 848</b>		<b>(3 912)</b>		
Capital transfers and other adjustments											
<b>Revised Surplus/(Deficit)</b>	<b>50 069</b>	<b>50 069</b>	<b>43 988</b>		<b>27 859</b>		<b>71 848</b>		<b>(3 912)</b>		

**Part 2: Capital Revenue and Expenditure**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Capital Revenue and Expenditure</b>											
Source of Finance	50 041	50 041	6 310	12.6%	11 369	22.7%	17 679	35.3%	11 874	84.5%	(4.3%)
External loans	-	-	-	-	-	-	-	-	-	-	-
Internal contributions	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	47 171	47 171	6 310	13.4%	11 369	24.1%	17 679	37.5%	11 874	109.7%	(4.3%)
Other	2 870	2 870	-	-	-	-	-	-	-	-	-
<b>Capital Expenditure</b>	<b>50 041</b>	<b>50 041</b>	<b>6 310</b>	<b>12.6%</b>	<b>11 369</b>	<b>22.7%</b>	<b>17 679</b>	<b>35.3%</b>	<b>11 874</b>	<b>84.5%</b>	<b>(4.3%)</b>
Water and Sanitation	41 416	41 416	3 999	9.7%	4 544	11.0%	8 543	20.6%	-	-	(100.0%)
Electricity	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-
Roads, pavements, bridges and storm water	3 740	3 740	1 886	50.4%	6 825	182.5%	8 711	232.9%	-	-	(100.0%)
Other	4 885	4 885	425	8.7%	-	-	425	8.7%	11 874	84.5%	(100.0%)

**Total Capital and Operating Expenditure**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Capital and Operating Revenue</b>											
Operating Revenue	280 827	280 827	81 274	28.9%	66 749	23.8%	148 023	52.7%	36 647	53.6%	82.1%
Capital Revenue	50 041	50 041	6 310	12.6%	11 369	22.7%	17 679	35.3%	11 874	84.5%	(4.3%)
<b>Total Revenue</b>	<b>330 868</b>	<b>330 868</b>	<b>87 584</b>	<b>26.5%</b>	<b>78 118</b>	<b>23.6%</b>	<b>165 702</b>	<b>50.1%</b>	<b>48 521</b>	<b>58.0%</b>	<b>61.0%</b>
<b>Capital and Operating Expenditure</b>											
Operating Expenditure	230 759	230 759	37 286	16.2%	38 889	16.9%	76 175	33.0%	40 559	53.8%	(4.1%)
Capital Expenditure	50 041	50 041	6 310	12.6%	11 369	22.7%	17 679	35.3%	11 874	84.5%	(4.3%)
<b>Total Expenditure</b>	<b>280 800</b>	<b>280 800</b>	<b>43 596</b>	<b>15.5%</b>	<b>50 259</b>	<b>17.9%</b>	<b>93 855</b>	<b>33.4%</b>	<b>52 433</b>	<b>58.1%</b>	<b>(4.1%)</b>

**Part 3: Cash Receipts and Payments**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Cash Receipts and Payments</b>											
Opening Cash Balance	17 966	17 966	(17 966)		(10 944)		(17 966)		(13 051)		
<b>Receipts</b>	<b>293 212</b>	<b>293 212</b>	<b>83 209</b>	<b>28.4%</b>	<b>57 279</b>	<b>19.5%</b>	<b>140 489</b>	<b>47.9%</b>	<b>48 643</b>	<b>50.0%</b>	<b>17.8%</b>
External loans	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	153 538	153 538	44 571	29.0%	35 069	22.8%	79 640	51.9%	31 953	53.0%	9.7%
Investments redeemed	-	-	20 938	-	43	-	20 981	-	2 000	-	(97.9%)
Statutory receipts (including VAT)	-	-	-	-	-	-	-	-	11 172	24.8%	(100.0%)
Other receipts	139 674	139 674	17 700	12.7%	22 168	15.9%	39 868	28.5%	3 518	64.7%	530.2%
<b>Payments</b>	<b>204 573</b>	<b>204 573</b>	<b>76 188</b>	<b>37.2%</b>	<b>60 949</b>	<b>29.8%</b>	<b>137 137</b>	<b>67.0%</b>	<b>52 557</b>	<b>52.5%</b>	<b>16.0%</b>
Salaries, wages and allowances	84 289	84 289	20 030	23.8%	22 412	26.6%	42 442	50.4%	19 620	47.8%	14.2%
Cash and creditor payments	-	-	19 263	-	21 825	-	41 088	-	17 021	30.7%	28.2%
Capital payments	50 041	50 041	6 310	12.6%	11 369	22.7%	17 680	35.3%	11 874	84.9%	(4.3%)
Investments made	-	-	20 000	-	-	-	20 000	-	-	-	-
External loans repaid	-	-	-	-	-	-	-	-	-	-	-
Statutory payments (including VAT)	24 186	24 186	10 584	43.8%	5 343	22.1%	15 927	65.9%	4 041	59.2%	32.2%
Other payments	46 057	46 057	-	-	-	-	-	-	-	-	-
<b>Closing Cash Balance</b>	<b>106 605</b>	<b>106 605</b>	<b>(10 944)</b>		<b>(14 614)</b>		<b>(14 614)</b>		<b>(16 965)</b>		

**Part 4a: Operating Revenue and Expenditure by Function**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Water</b>											
Operating Revenue	48 512	48 512	5 513	11.4%	7 573	15.6%	13 086	27.0%	5 092	15.7%	48.7%
Service charges	19 313	19 313	5 504	28.5%	7 567	39.2%	13 070	67.7%	5 085	55.6%	48.8%
Transfers and subsidies	29 062	29 062	-	-	-	-	-	-	-	-	-
Other own revenue	136	136	9	6.4%	7	5.0%	15	11.4%	6	126.3%	8.8%
<b>Operating Expenditure</b>	<b>24 324</b>	<b>24 324</b>	<b>1 962</b>	<b>8.1%</b>	<b>2 845</b>	<b>11.7%</b>	<b>4 807</b>	<b>19.8%</b>	<b>2 860</b>	<b>18.9%</b>	<b>(5%)</b>
Employee related costs	5 321	5 321	1 225	23.0%	1 383	26.0%	2 608	49.0%	1 118	43.8%	23.6%
Bad and doubtful debt	5 250	5 250	-	-	-	-	-	-	-	-	-
Repairs and maintenance	3 620	3 620	208	5.8%	455	12.6%	663	18.3%	533	70.6%	(14.6%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	10 132	10 132	528	5.2%	1 007	9.9%	1 536	15.2%	1 208	12.7%	(16.6%)
<b>Surplus/(Deficit)</b>	<b>24 188</b>	<b>24 188</b>	<b>3 551</b>		<b>4 728</b>		<b>8 279</b>		<b>2 232</b>		

**Part 4b: Operating Revenue and Expenditure by Function**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Electricity</b>											
<b>Operating Revenue</b>	76 163	76 163	10 014	13.1%	7 176	9.4%	17 189	22.6%	6 078	41.1%	18.1%
Service charges	40 236	40 236	9 814	24.4%	6 988	17.4%	16 801	41.8%	5 824	47.0%	20.0%
Transfers and subsidies	34 500	34 500	-	-	-	-	-	-	-	-	-
Other own revenue	1 428	1 428	200	14.0%	188	13.2%	388	27.2%	254	67.0%	(25.9%)
<b>Operating Expenditure</b>	38 479	38 479	13 439	34.9%	8 300	21.6%	21 739	56.5%	5 827	58.1%	42.4%
Employee related costs	2 610	2 610	588	22.5%	673	25.8%	1 262	48.3%	648	49.1%	3.8%
Bad and doubtful debt	1 575	1 575	-	-	-	-	-	-	-	-	-
Repairs and maintenance	2 393	2 393	284	11.9%	159	6.6%	443	18.5%	205	28.1%	(22.6%)
Bulk purchases	24 186	24 186	10 322	42.7%	5 138	21.2%	15 461	63.9%	4 041	69.6%	27.2%
Other expenditure	7 715	7 715	2 244	29.1%	2 329	30.2%	4 574	59.3%	932	49.3%	149.9%
<b>Surplus/(Deficit)</b>	<b>37 685</b>	<b>37 685</b>	<b>(3 425)</b>		<b>(1 124)</b>		<b>(4 549)</b>		<b>251</b>		

**Part 4c: Operating Revenue and Expenditure by Function**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Waste Water Management</b>											
<b>Operating Revenue</b>	72 217	72 217	3 275	4.5%	3 305	4.6%	6 580	9.1%	3 250	30.5%	1.7%
Service charges	10 100	10 100	3 267	32.3%	3 292	32.6%	6 559	64.9%	3 241	64.0%	1.6%
Transfers and subsidies	62 036	62 036	-	-	-	-	-	-	-	-	-
Other own revenue	81	81	8	9.8%	13	15.6%	21	25.5%	9	36.4%	40.7%
<b>Operating Expenditure</b>	21 158	21 158	2 201	10.4%	2 687	12.7%	4 887	23.1%	2 312	19.0%	16.2%
Employee related costs	8 302	8 302	1 959	23.6%	2 194	26.4%	4 153	50.0%	1 986	40.8%	10.5%
Bad and doubtful debt	1 050	1 050	-	-	-	-	-	-	-	-	-
Repairs and maintenance	1 855	1 855	46	2.5%	351	18.9%	397	21.4%	181	169.6%	94.1%
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	9 951	9 951	196	2.0%	142	1.4%	337	3.4%	146	8.5%	(2.9%)
<b>Surplus/(Deficit)</b>	<b>51 059</b>	<b>51 059</b>	<b>1 074</b>		<b>619</b>		<b>1 692</b>		<b>938</b>		

**Part 4d: Operating Revenue and Expenditure by Function**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Waste Management</b>											
<b>Operating Revenue</b>	33 224	33 224	3 948	11.9%	3 991	12.0%	7 940	23.9%	3 953	32.0%	1.0%
Service charges	13 510	13 510	3 948	29.2%	3 991	29.5%	7 939	58.8%	3 952	58.4%	1.0%
Transfers and subsidies	19 714	19 714	-	-	-	-	-	-	-	-	-
Other own revenue	0	0	0	11.9%	0	17.9%	0	29.8%	1	9.8%	(90.0%)
<b>Operating Expenditure</b>	14 094	14 094	2 468	17.5%	2 831	20.1%	5 299	37.6%	2 627	30.6%	7.8%
Employee related costs	8 317	8 317	2 153	25.9%	2 448	29.4%	4 601	55.3%	2 228	52.4%	9.8%
Bad and doubtful debt	3 150	3 150	-	-	-	-	-	-	-	-	-
Repairs and maintenance	906	906	112	12.4%	157	17.3%	270	29.7%	285	43.3%	(44.8%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	1 720	1 720	202	11.8%	226	13.2%	428	24.9%	114	6.7%	99.1%
<b>Surplus/(Deficit)</b>	<b>19 130</b>	<b>19 130</b>	<b>1 480</b>		<b>1 160</b>		<b>2 641</b>		<b>1 326</b>		

**Part 5: Debtor Age Analysis**

R thousands	0 - 30 Days		30 - 60 Days		60 - 90 Days		Over 90 Days		Total		Bad Debt Written Off	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtor Age Analysis By Income Source</b>												
Water	2 057	5.3%	3 017	7.8%	936	2.4%	32 465	84.4%	38 474	18.2%	-	-
Electricity	1 916	32.2%	646	10.9%	752	12.6%	2 637	44.3%	5 951	2.8%	-	-
Property Rates	1 292	6.3%	741	3.6%	673	3.3%	17 799	86.8%	20 505	9.7%	-	-
Sanitation	892	3.2%	714	2.5%	684	2.4%	25 746	91.8%	28 036	13.3%	-	-
Refuse Removal	1 173	3.1%	969	2.6%	921	2.4%	34 876	91.9%	37 939	17.9%	-	-
Other	1 722	2.1%	2 869	3.5%	3 711	4.6%	72 617	89.7%	80 918	38.2%	-	-
<b>Total By Income Source</b>	<b>9 052</b>	<b>4.3%</b>	<b>8 957</b>	<b>4.2%</b>	<b>7 677</b>	<b>3.6%</b>	<b>186 139</b>	<b>87.9%</b>	<b>211 824</b>	<b>100.0%</b>	-	-
<b>Debtor Age Analysis By Customer Group</b>												
Government	199	1.9%	527	5.0%	543	5.2%	9 191	87.9%	10 460	4.9%	-	-
Business	816	37.9%	145	6.7%	76	3.5%	1 115	51.8%	2 152	1.0%	-	-
Households	6 314	5.3%	5 417	4.6%	3 347	2.8%	103 216	87.3%	118 293	55.8%	-	-
Other	1 722	2.1%	2 869	3.5%	3 711	4.6%	72 617	89.7%	80 918	38.2%	-	-
<b>Total By Customer Group</b>	<b>9 052</b>	<b>4.3%</b>	<b>8 957</b>	<b>4.2%</b>	<b>7 677</b>	<b>3.6%</b>	<b>186 139</b>	<b>87.9%</b>	<b>211 824</b>	<b>100.0%</b>	-	-

**Part 6: Creditor Age Analysis**

R thousands	0 - 30 Days		30 - 60 Days		60 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	785	100.0%	-	-	-	-	-	-	785	100.0%
<b>Total</b>	<b>785</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>785</b>	<b>100.0%</b>

**Contact Details**

Municipal Manager	R S Kau	051 933 9302
Financial Manager	T Kometsi	051 933 9301

Source: Local Government Database

1. All figures in this report are unaudited.



**Free State: Dihlabeng(FS192)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2nd QUARTER ENDED 31 DECEMBER 2009**

**Part1: Operating Revenue and Expenditure**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Operating Revenue and Expenditure</b>											
Operating Revenue	354 482	354 482	113 397	32.0%	100 525	28.4%	213 923	60.3%	60 012	48.4%	67.5%
Property rates	55 212	55 212	15 530	28.1%	12 627	22.9%	28 157	51.0%	11 524	51.8%	9.6%
Service charges	-	-	47 405	-	46 752	-	94 157	-	41 693	54.3%	12.1%
Other own revenue	299 270	299 270	50 463	16.9%	41 146	13.7%	91 609	30.6%	6 795	36.4%	505.5%
<b>Operating Expenditure</b>	<b>354 471</b>	<b>354 471</b>	<b>63 865</b>	<b>18.0%</b>	<b>72 640</b>	<b>20.5%</b>	<b>136 505</b>	<b>38.5%</b>	<b>37 054</b>	<b>32.8%</b>	<b>96.0%</b>
Employee related costs	123 764	123 764	26 960	21.8%	27 992	22.6%	54 951	44.4%	24 564	45.9%	14.0%
Bad and doubtful debt	-	-	-	-	-	-	-	-	-	-	-
Repairs and maintenance	30 691	30 691	4 020	13.1%	5 534	18.0%	9 554	31.1%	2 149	104.0%	157.5%
Bulk purchases	57 225	57 225	15 567	27.2%	19 610	34.3%	35 177	61.5%	4 594	46.7%	326.6%
Other expenditure	142 791	142 791	17 319	12.1%	19 504	13.7%	36 823	25.8%	5 745	16.7%	239.5%
<b>Surplus/(Deficit)</b>	<b>11</b>	<b>11</b>	<b>49 532</b>		<b>27 886</b>		<b>77 418</b>		<b>22 958</b>		
Capital transfers and other adjustments	-	-	-	-	-	-	27	27	-	-	-
<b>Revised Surplus/(Deficit)</b>	<b>11</b>	<b>11</b>	<b>49 532</b>		<b>27 913</b>		<b>77 445</b>		<b>22 958</b>		

**Part 2: Capital Revenue and Expenditure**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Capital Revenue and Expenditure</b>											
Source of Finance	73 949	73 949	-	-	-	-	-	-	4 792	25.8%	(100.0%)
External loans	-	-	-	-	-	-	-	-	-	-	-
Internal contributions	-	-	-	-	-	-	-	-	2 234	26.1%	(100.0%)
Transfers and subsidies	53 949	53 949	-	-	-	-	-	-	2 558	25.6%	(100.0%)
Other	20 000	20 000	-	-	-	-	-	-	-	-	-
<b>Capital Expenditure</b>	<b>81 387</b>	<b>81 387</b>	<b>(14 164)</b>	<b>(17.4%)</b>	<b>(15 469)</b>	<b>(19.0%)</b>	<b>(29 633)</b>	<b>(36.4%)</b>	<b>4 792</b>	<b>25.8%</b>	<b>(422.8%)</b>
Water and Sanitation	10 545	10 545	-	-	-	-	-	-	2 082	34.5%	(100.0%)
Electricity	-	-	-	-	-	-	-	-	-	1.7%	-
Housing	-	-	-	-	-	-	-	-	-	-	-
Roads, pavements, bridges and storm water	25 736	25 736	-	-	-	-	-	-	2 295	32.3%	(100.0%)
Other	45 106	45 106	(14 164)	(31.4%)	(15 469)	(34.3%)	(29 633)	(65.7%)	416	24.9%	(3 819.0%)

**Total Capital and Operating Expenditure**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Capital and Operating Revenue</b>											
Operating Revenue	354 482	354 482	113 397	32.0%	100 525	28.4%	213 923	60.3%	60 012	48.4%	67.5%
Capital Revenue	73 949	73 949	-	-	-	-	-	-	4 792	25.8%	(100.0%)
<b>Total Revenue</b>	<b>428 431</b>	<b>428 431</b>	<b>113 397</b>	<b>26.5%</b>	<b>100 525</b>	<b>23.5%</b>	<b>213 923</b>	<b>49.9%</b>	<b>64 805</b>	<b>45.9%</b>	<b>55.1%</b>
<b>Capital and Operating Expenditure</b>											
Operating Expenditure	354 471	354 471	63 865	18.0%	72 640	20.5%	136 505	38.5%	37 054	32.8%	96.0%
Capital Expenditure	81 387	81 387	(14 164)	(17.4%)	(15 469)	(19.0%)	(29 633)	(36.4%)	4 792	25.8%	(422.8%)
<b>Total Expenditure</b>	<b>435 858</b>	<b>435 858</b>	<b>49 701</b>	<b>11.4%</b>	<b>57 171</b>	<b>13.1%</b>	<b>106 872</b>	<b>24.5%</b>	<b>41 847</b>	<b>31.9%</b>	<b>36.6%</b>

**Part 3: Cash Receipts and Payments**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Cash Receipts and Payments</b>											
Opening Cash Balance	-	-	(9 181)	-	(5 161)	-	(9 181)	-	(14 383)	-	-
<b>Receipts</b>	<b>111 073</b>	<b>111 073</b>	<b>98 656</b>	<b>-</b>	<b>98 656</b>	<b>-</b>	<b>209 729</b>	<b>-</b>	<b>66 288</b>	<b>35.1%</b>	<b>48.8%</b>
External loans	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	-	-	44 476	-	46 716	-	91 192	-	21 921	52.8%	113.1%
Investments redeemed	-	-	14 140	-	-	-	14 140	-	-	-	-
Statutory receipts (including VAT)	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	52 457	-	51 941	-	104 398	-	44 367	29.1%	17.1%
<b>Payments</b>	<b>107 052</b>	<b>107 052</b>	<b>107 052</b>	<b>-</b>	<b>83 988</b>	<b>-</b>	<b>191 041</b>	<b>-</b>	<b>56 320</b>	<b>73.5%</b>	<b>49.1%</b>
Salaries, wages and allowances	-	-	26 960	-	28 071	-	55 031	-	24 786	44.7%	13.3%
Cash and creditor payments	-	-	65 093	-	53 996	-	119 089	-	26 898	-	100.7%
Capital payments	-	-	-	-	-	-	-	-	4 636	18.0%	(100.0%)
Investments made	-	-	15 000	-	-	-	15 000	-	-	-	-
External loans repaid	-	-	-	-	-	-	-	-	-	-	-
Statutory payments (including VAT)	-	-	-	-	-	-	-	-	-	-	-
Other payments	-	-	-	-	1 921	-	1 921	-	-	-	(100.0%)
<b>Closing Cash Balance</b>	<b>-</b>	<b>-</b>	<b>(5 161)</b>	<b>-</b>	<b>9 507</b>	<b>-</b>	<b>9 507</b>	<b>-</b>	<b>(4 415)</b>	<b>-</b>	<b>-</b>

**Part 4a: Operating Revenue and Expenditure by Function**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Water</b>											
Operating Revenue	-	-	8 397	-	9 999	-	18 396	-	8 426	38.9%	18.7%
Service charges	-	-	8 390	-	9 988	-	18 377	-	8 415	38.9%	18.7%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-
Other own revenue	-	-	7	-	12	-	18	-	11	35.9%	2.5%
<b>Operating Expenditure</b>	<b>-</b>	<b>-</b>	<b>2 714</b>	<b>-</b>	<b>2 976</b>	<b>-</b>	<b>5 690</b>	<b>-</b>	<b>2 524</b>	<b>44.4%</b>	<b>17.9%</b>
Employee related costs	-	-	2 033	-	2 110	-	4 143	-	1 311	62.1%	60.9%
Bad and doubtful debt	-	-	-	-	-	-	-	-	-	-	-
Repairs and maintenance	-	-	435	-	617	-	1 052	-	402	106.8%	53.5%
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	-	-	246	-	249	-	495	-	811	340.1%	(69.3%)
<b>Surplus/(Deficit)</b>	<b>-</b>	<b>-</b>	<b>5 682</b>	<b>-</b>	<b>7 024</b>	<b>-</b>	<b>12 706</b>	<b>-</b>	<b>5 902</b>	<b>-</b>	<b>-</b>

**Part 4b: Operating Revenue and Expenditure by Function**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Electricity</b>											
<b>Operating Revenue</b>	-	-	29 323	-	25 243	-	54 566	-	20 395	33.7%	23.8%
Service charges	-	-	23 772	-	21 683	-	45 455	-	19 713	61.7%	10.0%
Transfers and subsidies	-	-	4 341	-	3 473	-	7 814	-	630	5.0%	451.3%
Other own revenue	-	-	1 210	-	86	-	1 297	-	52	10.2%	65.4%
<b>Operating Expenditure</b>	-	-	18 645	-	23 009	-	41 654	-	7 840	49.8%	193.5%
Employee related costs	-	-	1 295	-	1 319	-	2 614	-	980	45.3%	34.6%
Bad and doubtful debt	-	-	-	-	-	-	-	-	-	-	-
Repairs and maintenance	-	-	429	-	1 386	-	1 816	-	556	24.5%	149.2%
Bulk purchases	-	-	15 567	-	19 610	-	35 177	-	4 596	54.4%	326.6%
Other expenditure	-	-	1 353	-	694	-	2 047	-	1 707	40.7%	(59.4%)
<b>Surplus/(Deficit)</b>	-	-	10 678		2 233		12 912		12 555		

**Part 4c: Operating Revenue and Expenditure by Function**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Waste Water Management</b>											
<b>Operating Revenue</b>	-	-	14 649	-	13 180	-	27 829	-	-	-	(100.0%)
Service charges	-	-	7 966	-	7 830	-	15 795	-	-	-	(100.0%)
Transfers and subsidies	-	-	6 679	-	5 343	-	12 022	-	-	-	(100.0%)
Other own revenue	-	-	5	-	7	-	11	-	-	-	(100.0%)
<b>Operating Expenditure</b>	-	-	2 363	-	2 485	-	4 848	-	-	-	(100.0%)
Employee related costs	-	-	1 538	-	1 674	-	3 212	-	-	-	(100.0%)
Bad and doubtful debt	-	-	-	-	-	-	-	-	-	-	-
Repairs and maintenance	-	-	576	-	568	-	1 144	-	-	-	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	-	-	249	-	242	-	491	-	-	-	(100.0%)
<b>Surplus/(Deficit)</b>	-	-	12 286		10 695		22 981		-	-	

**Part 4d: Operating Revenue and Expenditure by Function**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Waste Management</b>											
<b>Operating Revenue</b>	-	-	15 270	-	13 739	-	29 009	-	-	-	(100.0%)
Service charges	-	-	6 921	-	7 058	-	13 979	-	-	-	(100.0%)
Transfers and subsidies	-	-	8 349	-	6 679	-	15 027	-	-	-	(100.0%)
Other own revenue	-	-	1	-	1	-	2	-	-	-	(100.0%)
<b>Operating Expenditure</b>	-	-	3 415	-	3 302	-	6 717	-	-	-	(100.0%)
Employee related costs	-	-	1 724	-	1 711	-	3 435	-	-	-	(100.0%)
Bad and doubtful debt	-	-	-	-	-	-	-	-	-	-	-
Repairs and maintenance	-	-	962	-	893	-	1 855	-	-	-	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	-	-	729	-	698	-	1 427	-	-	-	(100.0%)
<b>Surplus/(Deficit)</b>	-	-	11 855		10 436		22 292		-	-	

**Part 5: Debtor Age Analysis**

R thousands	0 - 30 Days		30 - 60 Days		60 - 90 Days		Over 90 Days		Total		Bad Debt Written Off	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtor Age Analysis By Income Source</b>												
Water	2 819	7.6%	2 063	5.6%	1 715	4.7%	30 263	82.1%	36 860	18.2%	-	-
Electricity	4 789	40.4%	1 530	12.9%	712	6.0%	4 836	40.8%	11 866	5.8%	-	-
Property Rates	3 142	9.8%	1 991	6.2%	1 708	5.3%	25 203	78.7%	32 044	15.8%	-	-
Sanitation	2 077	7.3%	1 556	5.5%	1 347	4.8%	23 379	82.4%	28 359	14.0%	-	-
Refuse Removal	2 069	7.1%	1 709	5.8%	1 523	5.2%	23 990	81.9%	29 292	14.4%	-	-
Other	3 094	4.8%	2 417	3.7%	1 998	3.1%	56 992	88.4%	64 500	31.8%	-	-
<b>Total By Income Source</b>	17 991	8.9%	11 266	5.6%	9 002	4.4%	164 663	81.1%	202 922	100.0%	-	-
<b>Debtor Age Analysis By Customer Group</b>												
Government	-	-	-	-	-	-	-	-	-	-	-	-
Business	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-
Other	17 991	22.7%	2 417	3.0%	1 998	2.5%	56 992	71.8%	79 397	100.0%	-	-
<b>Total By Customer Group</b>	17 991	22.7%	2 417	3.0%	1 998	2.5%	56 992	71.8%	79 397	100.0%	-	-

**Part 6: Creditor Age Analysis**

R thousands	0 - 30 Days		30 - 60 Days		60 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	2	100.0%	2	1.1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	353	13.1%	1 965	73.0%	215	8.0%	159	5.9%	2 692	99.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	353	13.1%	1 965	73.0%	215	8.0%	161	6.0%	2 693	100.0%

**Contact Details**

Municipal Manager	S J Msibi	058 303 5732
Financial Manager	R Provis	058 303 5732

Source: Local Government Database

1. All figures in this report are unaudited.
2. Municipality did not submit all the required budget reform returns.
3. Debtors totals do not correspond.

**Free State: Nketoana(FS193)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2nd QUARTER ENDED 31 DECEMBER 2009**

**Part1: Operating Revenue and Expenditure**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Operating Revenue and Expenditure</b>											
Operating Revenue	108 281	108 281	41 528	38.4%	51 372	47.4%	92 900	85.8%	17 876	44.5%	187.4%
Property rates	7 153	7 153	5	.1%	1 496	20.9%	1 501	21.0%	1 944	87.7%	(23.1%)
Service charges	44 198	44 198	14 587	33.0%	18 424	41.7%	33 012	74.7%	13 793	88.6%	33.6%
Other own revenue	56 930	56 930	26 935	47.3%	31 452	55.2%	58 388	102.6%	2 138	12.7%	1 370.8%
<b>Operating Expenditure</b>	96 531	96 531	20 898	21.6%	29 473	30.5%	50 371	52.2%	21 338	38.6%	38.1%
Employee related costs	36 823	36 823	8 436	22.9%	9 613	26.1%	18 050	49.0%	8 072	43.6%	19.1%
Bad and doubtful debt	6 454	6 454	-	-	-	-	-	-	-	-	-
Repairs and maintenance	11 007	11 007	1 300	11.8%	2 897	26.3%	4 196	38.1%	1 895	28.6%	52.9%
Bulk purchases	13 113	13 113	7 812	59.6%	5 435	41.5%	13 248	101.0%	3 041	50.9%	78.7%
Other expenditure	29 135	29 135	3 350	11.5%	11 528	39.6%	14 878	51.1%	8 329	40.7%	38.4%
<b>Surplus/(Deficit)</b>	11 750	11 750	20 630		21 899		42 529		(3 462)		
Capital transfers and other adjustments											
<b>Revised Surplus/(Deficit)</b>	11 750	11 750	20 630		21 899		42 529		(3 462)		

**Part 2: Capital Revenue and Expenditure**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Capital Revenue and Expenditure</b>											
Source of Finance	29 775	29 775	5 718	19.2%	9 142	30.7%	14 860	49.9%	6 671	18.0%	37.1%
External loans	-	-	-	-	-	-	-	-	-	-	-
Internal contributions	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	20 083	20 083	4 710	23.5%	8 927	44.4%	13 636	67.9%	6 671	20.9%	33.8%
Other	9 692	9 692	1 008	10.4%	216	2.2%	1 224	12.6%	-	-	(100.0%)
<b>Capital Expenditure</b>	29 775	29 775	5 718	19.2%	9 142	30.7%	14 860	49.9%	6 671	18.0%	37.1%
Water and Sanitation	5 191	5 191	3 681	70.9%	1 500	28.9%	5 181	99.8%	299	5.1%	401.4%
Electricity	1 902	1 902	-	-	-	-	-	-	-	-	-
Housing	2 000	2 000	-	-	-	-	-	-	-	-	-
Roads, pavements, bridges and storm water	14 922	14 922	1 862	12.5%	5 958	39.9%	7 821	52.4%	-	-	(100.0%)
Other	5 760	5 760	175	3.0%	1 684	29.2%	1 859	32.3%	6 371	46.4%	(73.6%)

**Total Capital and Operating Expenditure**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Capital and Operating Revenue</b>											
Operating Revenue	108 281	108 281	41 528	38.4%	51 372	47.4%	92 900	85.8%	17 876	44.5%	187.4%
Capital Revenue	29 775	29 775	5 718	19.2%	9 142	30.7%	14 860	49.9%	6 671	18.0%	37.1%
<b>Total Revenue</b>	138 056	138 056	47 246	34.2%	60 515	43.8%	107 761	78.1%	24 547	31.9%	146.5%
<b>Capital and Operating Expenditure</b>											
Operating Expenditure	96 531	96 531	20 898	21.6%	29 473	30.5%	50 371	52.2%	21 338	38.6%	38.1%
Capital Expenditure	29 775	29 775	5 718	19.2%	9 142	30.7%	14 860	49.9%	6 671	18.0%	37.1%
<b>Total Expenditure</b>	126 306	126 306	26 616	21.1%	38 616	30.6%	65 232	51.6%	28 009	28.8%	37.9%

**Part 3: Cash Receipts and Payments**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Cash Receipts and Payments</b>											
Opening Cash Balance	-	-	16 243		30 582		16 243		30 395		
<b>Receipts</b>	108 279	108 279	43 898	40.5%	33 893	31.3%	77 791	71.8%	43 531	60.8%	(22.1%)
External loans	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	50 378	50 378	24 304	48.2%	24 450	48.5%	48 754	96.8%	21 717	89.9%	12.6%
Investments redeemed	-	-	5 539	-	-	-	5 539	-	-	-	-
Statutory receipts (including VAT)	-	-	552	-	699	-	1 251	-	-	-	(100.0%)
Other receipts	57 901	57 901	13 503	23.3%	8 744	15.1%	22 248	38.4%	21 814	41.4%	(59.9%)
<b>Payments</b>	96 531	96 531	29 559	30.6%	36 328	37.6%	65 887	68.3%	66 044	70.2%	(45.0%)
Salaries, wages and allowances	36 823	36 823	8 436	22.9%	9 744	26.5%	18 180	49.4%	8 072	43.0%	20.7%
Cash and creditor payments	-	-	14 716	-	14 371	-	29 088	-	13 415	49.8%	7.1%
Capital payments	-	-	5 649	-	11 990	-	17 638	-	6 671	32.0%	79.7%
Investments made	-	-	-	-	-	-	-	-	30 000	32.0%	(100.0%)
External loans repaid	-	-	336	-	224	-	560	-	353	-	(36.7%)
Statutory payments (including VAT)	-	-	-	-	-	-	-	-	-	-	-
Other payments	59 708	59 708	422	.7%	-	-	422	.7%	7 533	-	(100.0%)
<b>Closing Cash Balance</b>	11 748	11 748	30 582		28 147		28 147		7 882		

**Part 4a: Operating Revenue and Expenditure by Function**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Water</b>											
Operating Revenue	21 621	21 621	5 366	24.8%	7 628	35.3%	12 995	60.1%	5 630	43.5%	35.5%
Service charges	10 500	10 500	5 361	51.1%	7 625	72.6%	12 986	123.7%	5 623	478.7%	35.6%
Transfers and subsidies	11 089	11 089	-	-	-	-	-	-	-	-	-
Other own revenue	32	32	5	15.8%	4	11.5%	9	27.3%	6	35.8%	(42.6%)
<b>Operating Expenditure</b>	14 074	14 074	817	5.8%	2 602	18.5%	3 418	24.3%	724	13.3%	259.2%
Employee related costs	4 697	4 697	281	6.0%	408	8.7%	689	14.7%	461	26.4%	(11.4%)
Bad and doubtful debt	5 000	5 000	-	-	-	-	-	-	-	-	-
Repairs and maintenance	1 171	1 171	193	16.4%	496	42.4%	689	58.8%	33	29.1%	1 410.0%
Bulk purchases	600	600	174	29.1%	122	20.4%	297	49.5%	6	.2%	1 790.0%
Other expenditure	2 606	2 606	169	6.5%	1 575	60.4%	1 744	66.9%	224	10.6%	602.1%
<b>Surplus/(Deficit)</b>	7 547	7 547	4 550		5 026		9 576		4 905		

**Part 4b: Operating Revenue and Expenditure by Function**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Electricity</b>											
<b>Operating Revenue</b>	14 705	14 705	3 727	25.3%	3 624	24.6%	7 352	50.0%	3 450	51.4%	5.0%
Service charges	14 677	14 677	3 601	24.5%	3 281	22.4%	6 883	46.9%	3 031	60.6%	8.3%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-
Other own revenue	28	28	126	450.4%	343	1 225.3%	469	1 675.7%	419	135.4%	(18.1%)
<b>Operating Expenditure</b>	17 032	17 032	8 442	49.6%	6 891	40.5%	15 333	90.0%	3 883	48.8%	77.5%
Employee related costs	1 672	1 672	219	13.1%	336	20.1%	554	33.2%	593	79.4%	(43.4%)
Bad and doubtful debt	254	254	-	-	-	-	-	-	-	-	-
Repairs and maintenance	974	974	213	21.9%	240	24.7%	454	46.6%	143	35.9%	67.6%
Bulk purchases	12 513	12 513	7 579	60.6%	5 313	42.5%	12 892	103.0%	3 035	70.3%	75.1%
Other expenditure	1 620	1 620	431	26.6%	1 002	61.8%	1 433	88.4%	111	8.3%	799.5%
<b>Surplus/(Deficit)</b>	<b>(2 327)</b>	<b>(2 327)</b>	<b>(4 715)</b>		<b>(3 266)</b>		<b>(7 981)</b>		<b>(433)</b>		

**Part 4c: Operating Revenue and Expenditure by Function**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Waste Water Management</b>											
<b>Operating Revenue</b>	18 242	18 242	2 933	16.1%	3 893	21.3%	6 826	37.4%	-	-	(100.0%)
Service charges	8 895	8 895	2 913	32.7%	3 873	43.5%	6 786	76.3%	-	-	(100.0%)
Transfers and subsidies	9 344	9 344	-	-	-	-	-	-	-	-	-
Other own revenue	3	3	20	785.3%	21	831.8%	40	1 617.2%	-	-	(100.0%)
<b>Operating Expenditure</b>	5 427	5 427	320	5.9%	2 019	37.2%	2 338	43.1%	-	-	(100.0%)
Employee related costs	2 436	2 436	150	6.1%	502	20.6%	652	26.8%	-	-	(100.0%)
Bad and doubtful debt	-	-	-	-	-	-	-	-	-	-	-
Repairs and maintenance	1 330	1 330	82	6.2%	137	10.3%	219	16.5%	-	-	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	1 661	1 661	88	5.3%	1 379	83.0%	1 467	88.3%	-	-	(100.0%)
<b>Surplus/(Deficit)</b>	<b>12 815</b>	<b>12 815</b>	<b>2 613</b>		<b>1 875</b>		<b>4 488</b>		<b>-</b>		

**Part 4d: Operating Revenue and Expenditure by Function**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Waste Management</b>											
<b>Operating Revenue</b>	19 306	19 306	2 712	14.0%	3 647	18.9%	6 359	32.9%	-	-	(100.0%)
Service charges	10 126	10 126	2 712	26.8%	3 646	36.0%	6 358	62.8%	-	-	(100.0%)
Transfers and subsidies	9 180	9 180	-	-	-	-	-	-	-	-	-
Other own revenue	-	-	0	-	1	-	1	-	-	-	(100.0%)
<b>Operating Expenditure</b>	2 875	2 875	577	20.1%	2 175	75.7%	2 752	95.7%	-	-	(100.0%)
Employee related costs	-	-	323	-	488	-	811	-	-	-	(100.0%)
Bad and doubtful debt	-	-	-	-	-	-	-	-	-	-	-
Repairs and maintenance	170	170	71	41.7%	73	42.9%	144	84.6%	-	-	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	2 705	2 705	183	6.8%	1 614	59.7%	1 798	66.5%	-	-	(100.0%)
<b>Surplus/(Deficit)</b>	<b>16 431</b>	<b>16 431</b>	<b>2 135</b>		<b>1 472</b>		<b>3 607</b>		<b>-</b>		

**Part 5: Debtor Age Analysis**

R thousands	0 - 30 Days		30 - 60 Days		60 - 90 Days		Over 90 Days		Total		Bad Debt Written Off	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtor Age Analysis By Income Source</b>												
Water	2 171	8.9%	1 687	6.9%	1 682	6.9%	18 803	77.2%	24 343	17.6%	-	-
Electricity	805	21.1%	303	7.9%	166	4.3%	2 542	66.6%	3 815	2.8%	-	-
Property Rates	919	6.3%	691	4.7%	651	4.4%	12 390	84.6%	14 651	10.6%	-	-
Sanitation	938	3.5%	795	2.9%	747	2.8%	24 690	90.9%	27 171	19.3%	-	-
Refuse Removal	831	2.9%	719	2.5%	699	2.4%	26 773	92.3%	29 022	21.0%	-	-
Other	171	4%	116	3%	120	3%	38 516	99.0%	38 923	28.2%	-	-
<b>Total By Income Source</b>	<b>5 834</b>	<b>4.2%</b>	<b>4 311</b>	<b>3.1%</b>	<b>4 065</b>	<b>2.9%</b>	<b>123 713</b>	<b>89.7%</b>	<b>137 924</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>
<b>Debtor Age Analysis By Customer Group</b>												
Government	282	4.9%	303	5.3%	303	5.3%	4 842	84.5%	5 728	4.2%	-	-
Business	115	57.2%	23	11.6%	11	5.6%	51	25.7%	201	3%	-	-
Households	5 253	4.1%	3 850	3.0%	3 620	2.8%	114 457	90.0%	127 180	92.2%	-	-
Other	185	3.8%	135	2.8%	132	2.7%	4 363	90.6%	4 814	3.5%	-	-
<b>Total By Customer Group</b>	<b>5 834</b>	<b>4.2%</b>	<b>4 311</b>	<b>3.1%</b>	<b>4 065</b>	<b>2.9%</b>	<b>123 713</b>	<b>89.7%</b>	<b>137 924</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>

**Part 6: Creditor Age Analysis**

R thousands	0 - 30 Days		30 - 60 Days		60 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	102	100.0%	-	-	-	-	-	-	102	35.6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	72	39.3%	106	57.7%	7	3.9%	(2)	(.9%)	184	64.4%
<b>Total</b>	<b>175</b>	<b>60.9%</b>	<b>106</b>	<b>37.1%</b>	<b>7</b>	<b>2.5%</b>	<b>(2)</b>	<b>(.6%)</b>	<b>287</b>	<b>100.0%</b>

**Contact Details**

Municipal Manager	S.J Thomas	058 863 2811
Financial Manager	V.B Mkheta	058 863 2811

Source: Local Government Database

- All figures in this report are unaudited.
- Submitted capital budget figures do not agree with adopted budget documentation.

**Free State: Maluti-a-Phofung(FS194)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2nd QUARTER ENDED 31 DECEMBER 2009**

**Part1: Operating Revenue and Expenditure**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Operating Revenue and Expenditure</b>											
<b>Operating Revenue</b>	864 932	864 932	218 664	25.3%	324 899	37.6%	543 552	62.8%	166 408	45.3%	95.2%
Property rates	211 583	211 583	75 649	35.8%	174 508	82.5%	250 157	118.2%	41 337	29.4%	322.2%
Service charges	217 732	217 732	56 484	25.9%	79 093	36.3%	135 576	62.3%	69 203	62.3%	14.3%
Other own revenue	435 617	435 617	86 531	19.9%	71 288	16.4%	157 819	36.2%	55 868	48.0%	27.6%
<b>Operating Expenditure</b>	817 023	817 023	142 352	17.4%	141 239	17.3%	283 591	34.7%	111 793	37.1%	26.3%
Employee related costs	193 445	193 445	44 601	23.1%	46 851	24.2%	91 452	47.3%	40 366	43.9%	16.1%
Bad and doubtful debt	20 000	20 000	-	-	-	-	-	-	-	-	-
Repairs and maintenance	50 767	50 767	5 836	11.5%	11 283	22.2%	17 120	33.7%	7 909	39.7%	42.7%
Bulk purchases	124 487	124 487	56 138	45.1%	19 988	16.1%	76 126	61.2%	15 564	64.3%	28.4%
Other expenditure	428 323	428 323	35 777	8.4%	63 118	14.7%	98 894	23.1%	47 952	27.2%	31.6%
<b>Surplus/(Deficit)</b>	<b>47 909</b>	<b>47 909</b>	<b>76 312</b>		<b>183 649</b>		<b>259 961</b>		<b>54 615</b>		
Capital transfers and other adjustments			33 644		41 623		75 268				
<b>Revised Surplus/(Deficit)</b>	<b>47 909</b>	<b>47 909</b>	<b>109 956</b>		<b>225 273</b>		<b>335 228</b>		<b>54 615</b>		

**Part 2: Capital Revenue and Expenditure**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Capital Revenue and Expenditure</b>											
<b>Source of Finance</b>	278 041	278 041	33 644	12.1%	64 370	23.2%	98 014	35.3%	40 896	23.8%	57.4%
External loans	58 000	58 000	3 836	6.6%	14 817	25.5%	18 654	32.2%	-	-	(100.0%)
Internal contributions	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	181 860	181 860	24 872	13.7%	45 410	25.0%	70 282	38.6%	40 896	41.7%	11.0%
Other	38 181	38 181	4 936	12.9%	4 143	10.9%	9 079	23.8%	-	-	(100.0%)
<b>Capital Expenditure</b>	278 041	278 041	33 644	12.1%	64 370	23.2%	98 014	35.3%	24 061	22.3%	167.5%
Water and Sanitation	53 245	53 245	11 067	20.8%	29 043	54.5%	40 110	75.3%	1 558	11.8%	1 764.6%
Electricity	30 168	30 168	694	2.3%	1 904	6.3%	2 597	8.6%	551	80.6%	245.4%
Housing	22 000	22 000	-	-	-	-	-	-	8 896	-	(100.0%)
Roads, pavements, bridges and storm water	71 627	71 627	9 366	13.1%	15 227	21.3%	24 593	34.3%	3 338	28.6%	356.1%
Other	101 001	101 001	12 518	12.4%	18 196	18.0%	30 714	30.4%	9 717	16.8%	87.3%

**Total Capital and Operating Expenditure**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Capital and Operating Revenue</b>											
Operating Revenue	864 932	864 932	218 664	25.3%	324 899	37.6%	543 552	62.8%	166 408	45.3%	95.2%
Capital Revenue	278 041	278 041	33 644	12.1%	64 370	23.2%	98 014	35.3%	40 896	23.8%	57.4%
<b>Total Revenue</b>	<b>1 142 973</b>	<b>1 142 973</b>	<b>252 308</b>	<b>22.1%</b>	<b>389 259</b>	<b>34.1%</b>	<b>641 566</b>	<b>56.1%</b>	<b>207 304</b>	<b>41.0%</b>	<b>87.8%</b>
<b>Capital and Operating Expenditure</b>											
Operating Expenditure	817 023	817 023	142 352	17.4%	141 239	17.3%	283 591	34.7%	111 793	37.1%	26.3%
Capital Expenditure	278 041	278 041	33 644	12.1%	64 370	23.2%	98 014	35.3%	24 061	22.3%	167.5%
<b>Total Expenditure</b>	<b>1 095 064</b>	<b>1 095 064</b>	<b>175 996</b>	<b>16.1%</b>	<b>205 609</b>	<b>18.8%</b>	<b>381 605</b>	<b>34.8%</b>	<b>135 854</b>	<b>34.1%</b>	<b>51.3%</b>

**Part 3: Cash Receipts and Payments**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Cash Receipts and Payments</b>											
<b>Opening Cash Balance</b>	-	-	-	-	10 140	-	-	-	(42 728)	-	(17.4%)
<b>Receipts</b>	1 304 528	1 304 528	186 136	14.3%	121 744	9.3%	307 880	23.6%	147 397	25.2%	(6.7%)
External loans	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	286 780	286 780	122 257	42.6%	38 953	13.6%	161 210	56.2%	116 864	52.3%	(6.7%)
Investments redeemed	-	-	-	-	-	-	-	-	-	-	-
Statutory receipts (including VAT)	-	-	-	-	-	-	-	-	-	-	-
Other receipts	1 017 748	1 017 748	63 879	6.3%	82 791	8.1%	146 670	14.4%	30 534	12.3%	171.1%
<b>Payments</b>	1 024 884	1 024 884	175 996	17.2%	207 963	20.3%	383 958	37.5%	133 744	29.1%	55.5%
Salaries, wages and allowances	192 444	192 444	44 601	23.2%	43 445	22.6%	88 045	45.8%	40 366	43.9%	7.6%
Cash and creditor payments	46 704	46 704	8 200	17.6%	46 794	100.2%	54 994	117.8%	29 988	79.4%	56.0%
Capital payments	224 060	224 060	33 644	15.0%	68 840	30.7%	102 484	45.7%	24 061	18.0%	186.1%
Investments made	-	-	128	-	217	-	344	-	463	-	(53.2%)
External loans repaid	20 032	20 032	-	-	604	3.0%	604	3.0%	1 412	26.8%	(57.2%)
Statutory payments (including VAT)	-	-	-	-	-	-	-	-	-	-	-
Other payments	541 644	541 644	89 422	16.5%	48 064	8.9%	137 486	25.4%	37 455	23.6%	28.3%
<b>Closing Cash Balance</b>	<b>279 644</b>	<b>279 644</b>	<b>10 140</b>		<b>(76 078)</b>		<b>(76 078)</b>		<b>(29 074)</b>		

**Part 4a: Operating Revenue and Expenditure by Function**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Water</b>											
<b>Operating Revenue</b>	89 749	89 749	17 492	19.5%	31 205	34.8%	48 697	54.3%	35 002	57.1%	(10.8%)
Service charges	27 960	27 960	17 440	62.4%	31 124	111.3%	48 564	173.7%	34 952	114.1%	(11.0%)
Transfers and subsidies	61 789	61 789	-	-	-	-	-	-	-	-	-
Other own revenue	-	-	52	-	81	-	133	-	50	-	61.4%
<b>Operating Expenditure</b>	95 147	95 147	17 702	18.6%	19 966	21.0%	37 668	39.6%	18 517	41.6%	7.8%
Employee related costs	46 274	46 274	10 636	23.0%	10 354	22.4%	20 990	45.4%	7 864	41.5%	31.7%
Bad and doubtful debt	-	-	-	-	-	-	-	-	-	-	-
Repairs and maintenance	18 203	18 203	4 851	26.7%	4 321	23.7%	9 173	50.4%	5 871	59.0%	(26.4%)
Bulk purchases	10 496	10 496	(1)	-	-	-	(1)	-	1 260	61.1%	(100.0%)
Other expenditure	20 174	20 174	2 215	11.0%	5 291	26.2%	7 507	37.2%	3 522	24.7%	50.3%
<b>Surplus/(Deficit)</b>	<b>(5 398)</b>	<b>(5 398)</b>	<b>(210)</b>		<b>11 238</b>		<b>11 029</b>		<b>16 485</b>		

**Part 4b: Operating Revenue and Expenditure by Function**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Electricity</b>											
<b>Operating Revenue</b>	165 020	165 020	36 242	22.0%	44 258	26.8%	80 500	48.8%	28 541	49.3%	55.1%
Service charges	159 000	159 000	36 150	22.7%	44 162	27.8%	80 312	50.5%	27 724	50.2%	59.3%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-
Other own revenue	6 020	6 020	92	1.5%	96	1.6%	188	3.1%	817	24.8%	(88.3%)
<b>Operating Expenditure</b>	170 234	170 234	65 583	38.5%	37 848	22.2%	103 431	60.8%	24 770	54.7%	52.8%
Employee related costs	9 620	9 620	2 124	22.1%	2 392	24.9%	4 516	46.9%	1 972	41.7%	21.3%
Bad and doubtful debt	-	-	-	-	-	-	-	-	-	-	-
Repairs and maintenance	8 959	8 959	551	6.2%	4 223	47.1%	4 775	53.3%	1 261	27.0%	235.0%
Bulk purchases	113 991	113 991	56 139	49.2%	19 988	17.5%	76 127	66.8%	14 317	64.6%	39.6%
Other expenditure	37 664	37 664	6 768	18.0%	11 245	29.9%	18 013	47.8%	7 221	41.2%	55.7%
<b>Surplus/(Deficit)</b>	<b>(5 214)</b>	<b>(5 214)</b>	<b>(29 341)</b>		<b>6 410</b>		<b>(22 931)</b>		<b>3 772</b>		

**Part 4c: Operating Revenue and Expenditure by Function**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Waste Water Management</b>											
<b>Operating Revenue</b>	15 127	15 127	544	3.6%	3	-	547	3.6%	3 770	26.7%	(99.9%)
Service charges	15 127	15 127	540	3.6%	-	-	540	3.6%	3 765	26.6%	(100.0%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-
Other own revenue	-	-	4	-	-	3	7	-	6	-	(49.7%)
<b>Operating Expenditure</b>	-	-	-	-	-	-	-	-	-	-	-
Employee related costs	-	-	-	-	-	-	-	-	-	-	-
Bad and doubtful debt	-	-	-	-	-	-	-	-	-	-	-
Repairs and maintenance	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>15 127</b>	<b>15 127</b>	<b>544</b>		<b>3</b>		<b>547</b>		<b>3 770</b>		

**Part 4d: Operating Revenue and Expenditure by Function**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Waste Management</b>											
<b>Operating Revenue</b>	17 895	17 895	3 440	19.2%	5 945	33.2%	9 385	52.4%	4 248	53.0%	39.9%
Service charges	15 645	15 645	2 353	15.0%	3 807	24.3%	6 160	39.4%	4 146	55.3%	(8.2%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-
Other own revenue	2 250	2 250	1 087	48.3%	2 138	95.0%	3 225	143.3%	102	11.3%	1 990.1%
<b>Operating Expenditure</b>	28 920	28 920	4 902	17.0%	6 106	21.1%	11 009	38.1%	15 170	79.5%	(59.7%)
Employee related costs	19 733	19 733	4 340	22.0%	5 017	25.4%	9 357	47.4%	4 344	42.2%	15.5%
Bad and doubtful debt	-	-	-	-	-	-	-	-	-	-	-
Repairs and maintenance	1 709	1 709	51	3.0%	360	21.1%	412	24.1%	155	14.2%	131.9%
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	7 478	7 478	511	6.8%	730	9.8%	1 240	16.6%	10 670	208.4%	(93.2%)
<b>Surplus/(Deficit)</b>	<b>(11 025)</b>	<b>(11 025)</b>	<b>(1 462)</b>		<b>(161)</b>		<b>(1 624)</b>		<b>(10 922)</b>		

**Part 5: Debtor Age Analysis**

R thousands	0 - 30 Days		30 - 60 Days		60 - 90 Days		Over 90 Days		Total		Bad Debt Written Off	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtor Age Analysis By Income Source</b>												
Water	13 983	19.3%	2 989	4.1%	2 698	3.7%	52 612	72.8%	72 283	13.1%	-	-
Electricity	12 214	26.6%	3 924	8.5%	2 733	5.9%	27 106	59.0%	45 976	8.4%	-	-
Property Rates	19 808	7.2%	11 400	4.1%	13 321	4.8%	230 261	83.8%	274 791	50.0%	-	-
Sanitation	3 540	13.0%	1 561	5.7%	1 575	5.8%	20 564	75.5%	27 239	5.0%	-	-
Refuse Removal	2 918	7.1%	1 296	3.2%	1 229	3.0%	35 594	86.7%	41 037	7.5%	-	-
Other	4 756	5.4%	89	1%	782	9%	82 961	93.6%	88 588	16.1%	-	-
<b>Total By Income Source</b>	<b>57 218</b>	<b>10.4%</b>	<b>21 259</b>	<b>3.9%</b>	<b>22 338</b>	<b>4.1%</b>	<b>449 098</b>	<b>81.7%</b>	<b>549 914</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>
<b>Debtor Age Analysis By Customer Group</b>												
Government	19 717	7.6%	11 356	4.4%	13 602	5.3%	213 348	82.7%	258 024	46.9%	-	-
Business	18 251	11.1%	4 611	2.8%	4 697	2.8%	137 588	83.3%	165 147	30.0%	-	-
Households	8 725	10.8%	2 113	2.6%	2 101	2.6%	67 830	84.0%	80 769	14.7%	-	-
Other	10 525	22.9%	3 179	6.9%	1 938	4.2%	30 332	66.0%	45 975	8.4%	-	-
<b>Total By Customer Group</b>	<b>57 218</b>	<b>10.4%</b>	<b>21 259</b>	<b>3.9%</b>	<b>22 338</b>	<b>4.1%</b>	<b>449 098</b>	<b>81.7%</b>	<b>549 914</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>

**Part 6: Creditor Age Analysis**

R thousands	0 - 30 Days		30 - 60 Days		60 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	9 738	100.0%	-	-	-	-	-	-	9 738	50.2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	1 091	100.0%	-	-	-	-	-	-	1 091	5.6%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	1 022	100.0%	-	-	-	-	-	-	1 022	5.3%
Loan repayments	1 361	100.0%	-	-	-	-	-	-	1 361	7.0%
Trade Creditors	6 172	100.0%	-	-	-	-	-	-	6 172	31.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>19 385</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>19 385</b>	<b>100.0%</b>

**Contact Details**

Municipal Manager	N Mokhesi	058 718 3762
Financial Manager	T J Ramakondil	058 718 3713

Source: Local Government Database

1. All figures in this report are unaudited.

**Free State: Phumelela(FS195)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2nd QUARTER ENDED 31 DECEMBER 2009**

**Part1: Operating Revenue and Expenditure**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Operating Revenue and Expenditure</b>											
Operating Revenue	94 893	67 669	26 022	27.4%	16 923	17.8%	42 945	45.3%	12 685	54.9%	33.4%
Property rates	5 848	4 002	589	10.1%	603	10.3%	1 192	20.4%	565	49.7%	6.8%
Service charges	17 777	16 439	4 706	26.5%	4 249	23.9%	8 955	50.4%	3 800	48.0%	11.8%
Other own revenue	71 268	47 228	20 727	29.1%	12 070	16.9%	32 798	46.0%	8 320	58.3%	45.1%
<b>Operating Expenditure</b>	<b>101 142</b>	<b>71 589</b>	<b>15 166</b>	<b>15.0%</b>	<b>15 215</b>	<b>15.0%</b>	<b>30 381</b>	<b>30.0%</b>	<b>13 269</b>	<b>48.7%</b>	<b>14.7%</b>
Employee related costs	23 769	22 306	5 623	23.7%	5 716	24.0%	11 339	47.7%	4 944	52.6%	15.6%
Bad and doubtful debt	-	-	-	-	-	-	-	-	1 573	53.1%	(100.0%)
Repairs and maintenance	7 243	5 905	860	11.9%	1 677	23.2%	2 537	35.0%	2 122	54.0%	(21.0%)
Bulk purchases	-	8 484	2 006	-	1 887	-	3 892	-	726	56.7%	159.8%
Other expenditure	70 130	34 894	6 677	9.5%	5 935	8.5%	12 612	18.0%	3 904	38.7%	52.0%
<b>Surplus/(Deficit)</b>	<b>(6 250)</b>	<b>(3 920)</b>	<b>10 856</b>		<b>1 708</b>		<b>12 564</b>		<b>(584)</b>		
Capital transfers and other adjustments											
<b>Revised Surplus/(Deficit)</b>	<b>(6 250)</b>	<b>(3 920)</b>	<b>10 856</b>		<b>1 708</b>		<b>12 564</b>		<b>(584)</b>		

**Part 2: Capital Revenue and Expenditure**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Capital Revenue and Expenditure</b>											
Source of Finance	24 915	25 343	2 784	11.2%	5 529	22.2%	8 313	33.4%	1 053	9.1%	425.0%
External loans	-	650	-	-	-	-	-	-	-	-	-
Internal contributions	-	-	-	-	-	-	-	-	146	44.7%	(100.0%)
Transfers and subsidies	22 765	22 765	2 671	11.7%	5 442	23.9%	8 113	35.6%	908	8.1%	499.6%
Other	2 150	1 928	112	5.2%	87	4.0%	199	9.3%	-	-	(100.0%)
<b>Capital Expenditure</b>	<b>24 915</b>	<b>25 013</b>	<b>2 784</b>	<b>11.2%</b>	<b>5 529</b>	<b>22.2%</b>	<b>8 313</b>	<b>33.4%</b>	<b>1 053</b>	<b>9.1%</b>	<b>425.0%</b>
Water and Sanitation	21 005	21 005	871	4.1%	3 474	16.5%	4 345	20.7%	58	43.3%	5 864.9%
Electricity	660	330	-	-	-	-	-	-	-	-	-
Housing	100	-	-	-	-	-	-	-	-	-	-
Roads, pavements, bridges and storm water	3 150	2 500	1 801	57.2%	1 968	62.5%	3 768	119.6%	-	-	(100.0%)
Other	-	1 178	112	-	87	-	199	-	995	7.2%	(91.3%)

**Total Capital and Operating Expenditure**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Capital and Operating Revenue</b>											
Operating Revenue	94 893	67 669	26 022	27.4%	16 923	17.8%	42 945	45.3%	12 685	54.9%	33.4%
Capital Revenue	24 915	25 343	2 784	11.2%	5 529	22.2%	8 313	33.4%	1 053	9.1%	425.0%
<b>Total Revenue</b>	<b>119 808</b>	<b>93 012</b>	<b>28 806</b>	<b>24.0%</b>	<b>22 451</b>	<b>24.1%</b>	<b>51 257</b>	<b>42.8%</b>	<b>13 738</b>	<b>39.7%</b>	<b>63.4%</b>
<b>Capital and Operating Expenditure</b>											
Operating Expenditure	101 142	71 589	15 166	15.0%	15 215	15.0%	30 381	30.0%	13 269	48.7%	14.7%
Capital Expenditure	24 915	25 013	2 784	11.2%	5 529	22.2%	8 313	33.4%	1 053	9.1%	425.0%
<b>Total Expenditure</b>	<b>126 057</b>	<b>96 602</b>	<b>17 950</b>	<b>14.2%</b>	<b>20 743</b>	<b>21.5%</b>	<b>38 693</b>	<b>30.7%</b>	<b>14 322</b>	<b>35.6%</b>	<b>44.8%</b>

**Part 3: Cash Receipts and Payments**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Cash Receipts and Payments</b>											
Opening Cash Balance	-	-	(4 233)	-	6 671	-	(4 233)	-	966	-	-
<b>Receipts</b>	<b>65 836</b>	<b>65 836</b>	<b>28 622</b>	<b>43.5%</b>	<b>21 574</b>	<b>32.8%</b>	<b>50 196</b>	<b>76.2%</b>	<b>15 259</b>	<b>47.2%</b>	<b>41.4%</b>
External loans	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	45 112	45 112	22 660	50.2%	16 503	36.6%	39 163	86.8%	10 083	53.6%	63.7%
Investments redeemed	-	-	-	-	-	-	-	-	-	-	-
Statutory receipts (including VAT)	-	-	411	-	360	-	771	-	-	-	(100.0%)
Other receipts	20 724	20 724	5 551	26.8%	4 711	22.7%	10 262	49.5%	5 177	36.5%	(9.0%)
<b>Payments</b>	<b>81 460</b>	<b>81 460</b>	<b>17 717</b>	<b>21.7%</b>	<b>27 302</b>	<b>33.5%</b>	<b>45 019</b>	<b>55.3%</b>	<b>13 351</b>	<b>40.3%</b>	<b>104.5%</b>
Salaries, wages and allowances	22 320	22 320	5 538	24.8%	5 560	24.9%	11 098	49.7%	4 944	49.9%	12.5%
Cash and creditor payments	41 625	41 625	8 354	20.1%	15 226	36.6%	23 580	56.6%	6 607	44.6%	130.5%
Capital payments	17 415	17 415	2 622	15.1%	5 529	31.7%	8 151	46.8%	1 053	19.3%	425.0%
Investments made	-	-	-	-	-	-	-	-	-	-	-
External loans repaid	100	100	-	-	-	-	-	-	-	-	-
Statutory payments (including VAT)	-	-	1 202	-	983	-	2 185	-	748	31.8%	-
Other payments	-	-	2	-	4	-	6	-	-	-	(100.0%)
<b>Closing Cash Balance</b>	<b>(15 624)</b>	<b>(15 624)</b>	<b>6 671</b>		<b>943</b>		<b>943</b>		<b>2 874</b>		

**Part 4a: Operating Revenue and Expenditure by Function**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Water</b>											
Operating Revenue	9 845	12 284	3 072	31.2%	2 750	27.9%	5 823	59.1%	1 512	59.1%	81.9%
Service charges	4 740	3 960	1 089	23.0%	1 275	26.9%	2 364	49.9%	995	57.5%	28.2%
Transfers and subsidies	4 400	7 766	1 848	42.0%	1 355	30.8%	3 203	72.8%	342	56.1%	296.3%
Other own revenue	705	558	136	19.2%	120	17.0%	256	36.3%	176	79.9%	(31.5%)
<b>Operating Expenditure</b>	<b>9 573</b>	<b>8 894</b>	<b>2 020</b>	<b>21.1%</b>	<b>2 420</b>	<b>25.3%</b>	<b>4 440</b>	<b>46.4%</b>	<b>1 772</b>	<b>59.3%</b>	<b>36.6%</b>
Employee related costs	1 569	1 886	433	27.6%	502	32.0%	935	59.6%	377	56.5%	33.3%
Bad and doubtful debt	-	-	-	-	-	-	-	-	380	51.0%	(100.0%)
Repairs and maintenance	1 350	900	61	4.5%	235	17.4%	295	21.9%	587	76.2%	(60.0%)
Bulk purchases	-	620	-	-	-	-	-	-	-	-	-
Other expenditure	6 654	5 488	1 526	22.9%	1 683	25.3%	3 210	48.2%	429	59.5%	292.4%
<b>Surplus/(Deficit)</b>	<b>272</b>	<b>3 390</b>	<b>1 052</b>		<b>330</b>		<b>1 382</b>		<b>(260)</b>		

**Part 4b: Operating Revenue and Expenditure by Function**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Electricity</b>											
<b>Operating Revenue</b>	10 025	15 255	3 006	30.0%	2 124	21.2%	5 130	51.2%	1 484	43.9%	43.2%
Service charges	4 400	4 100	1 220	27.7%	975	22.2%	2 195	49.9%	855	48.3%	14.0%
Transfers and subsidies	4 320	10 935	1 682	38.9%	1 109	25.7%	2 791	64.6%	581	37.3%	90.7%
Other own revenue	1 305	220	104	8.0%	40	3.1%	145	11.1%	47	-	(14.1%)
<b>Operating Expenditure</b>	9 947	10 567	2 193	22.0%	2 294	23.1%	4 487	45.1%	1 032	43.9%	122.4%
Employee related costs	-	-	-	-	-	-	-	-	-	-	-
Bad and doubtful debt	-	-	-	-	-	-	-	-	50	50.0%	(100.0%)
Repairs and maintenance	1 440	1 060	94	6.5%	109	7.6%	203	14.1%	295	74.7%	(63.1%)
Bulk purchases	-	7 500	2 006	-	1 887	-	3 892	-	619	47.8%	204.9%
Other expenditure	8 507	2 007	93	1.1%	299	3.5%	392	4.6%	68	8.6%	339.0%
<b>Surplus/(Deficit)</b>	<b>78</b>	<b>4 688</b>	<b>813</b>		<b>(170)</b>		<b>643</b>		<b>452</b>		

**Part 4c: Operating Revenue and Expenditure by Function**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Waste Water Management</b>											
<b>Operating Revenue</b>	9 320	11 434	3 093	33.2%	2 618	28.1%	5 711	61.3%	1 490	45.9%	75.7%
Service charges	4 420	4 304	1 203	27.2%	805	18.2%	2 008	45.4%	906	38.7%	(11.1%)
Transfers and subsidies	4 100	6 429	1 722	42.0%	1 263	30.8%	2 985	72.8%	353	56.1%	257.3%
Other own revenue	800	701	168	21.0%	550	68.8%	718	89.8%	231	75.7%	138.4%
<b>Operating Expenditure</b>	9 185	8 114	1 672	18.2%	1 859	20.2%	3 531	38.4%	1 723	49.0%	7.9%
Employee related costs	3 433	3 656	924	26.9%	975	28.4%	1 900	55.3%	615	46.3%	58.5%
Bad and doubtful debt	-	-	-	-	-	-	-	-	548	51.9%	(100.0%)
Repairs and maintenance	705	755	108	15.3%	267	37.9%	375	53.3%	230	44.2%	16.2%
Bulk purchases	-	175	-	-	-	-	-	-	-	-	-
Other expenditure	5 047	3 528	640	12.7%	617	12.2%	1 256	24.9%	330	57.3%	87.1%
<b>Surplus/(Deficit)</b>	<b>135</b>	<b>3 320</b>	<b>1 421</b>		<b>759</b>		<b>2 180</b>		<b>(233)</b>		

**Part 4d: Operating Revenue and Expenditure by Function**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Waste Management</b>											
<b>Operating Revenue</b>	7 242	11 668	2 250	31.1%	2 003	27.7%	4 253	58.7%	1 497	55.4%	33.8%
Service charges	4 042	4 075	1 148	28.4%	1 159	28.7%	2 307	57.1%	1 045	50.8%	10.9%
Transfers and subsidies	2 100	6 757	882	42.0%	647	30.8%	1 529	72.8%	160	56.1%	305.3%
Other own revenue	1 100	836	220	20.0%	198	18.0%	418	38.0%	293	82.1%	(32.5%)
<b>Operating Expenditure</b>	7 158	5 516	1 483	20.7%	1 548	21.6%	3 030	42.3%	1 377	50.2%	12.4%
Employee related costs	2 902	3 136	758	26.1%	838	28.9%	1 596	55.0%	759	55.6%	10.4%
Bad and doubtful debt	-	-	-	-	-	-	-	-	497	51.6%	(100.0%)
Repairs and maintenance	350	400	100	28.5%	98	28.1%	198	56.6%	79	44.4%	23.9%
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	3 906	1 980	625	16.0%	612	15.7%	1 237	31.7%	43	21.4%	1 338.3%
<b>Surplus/(Deficit)</b>	<b>84</b>	<b>6 153</b>	<b>768</b>		<b>456</b>		<b>1 223</b>		<b>120</b>		

**Part 5: Debtor Age Analysis**

R thousands	0 - 30 Days		30 - 60 Days		60 - 90 Days		Over 90 Days		Total		Bad Debt Written Off	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtor Age Analysis By Income Source</b>												
Water	(17)	(2%)	242	2.7%	597	6.6%	8 231	90.9%	9 053	19.1%	7 876	87.0%
Electricity	78	4.7%	84	5.1%	111	6.7%	1 381	83.5%	1 654	3.5%	356	21.5%
Property Rates	122	1.6%	104	1.4%	315	4.1%	7 717	93.0%	7 717	16.3%	21	3%
Sanitation	353	2.8%	342	2.7%	616	4.9%	11 153	89.5%	12 464	26.3%	2 755	22.1%
Refuse Removal	315	2.1%	332	2.2%	720	4.8%	13 504	90.8%	14 872	31.4%	2 631	17.7%
Other	(182)	(10.9%)	34	2.0%	29	1.7%	1 785	107.1%	1 666	3.5%	-	-
<b>Total By Income Source</b>	<b>669</b>	<b>1.4%</b>	<b>1 139</b>	<b>2.4%</b>	<b>2 387</b>	<b>5.0%</b>	<b>43 231</b>	<b>91.2%</b>	<b>47 426</b>	<b>100.0%</b>	<b>13 639</b>	<b>28.8%</b>
<b>Debtor Age Analysis By Customer Group</b>												
Government	-	-	-	-	-	-	-	-	-	-	-	-
Business	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-
Other	669	1.4%	1 139	2.4%	2 387	5.0%	43 231	91.2%	47 426	100.0%	13 639	28.8%
<b>Total By Customer Group</b>	<b>669</b>	<b>1.4%</b>	<b>1 139</b>	<b>2.4%</b>	<b>2 387</b>	<b>5.0%</b>	<b>43 231</b>	<b>91.2%</b>	<b>47 426</b>	<b>100.0%</b>	<b>13 639</b>	<b>28.8%</b>

**Part 6: Creditor Age Analysis**

R thousands	0 - 30 Days		30 - 60 Days		60 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	13	100.0%	-	-	-	-	-	-	13	.6%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	869	45.1%	705	36.6%	243	12.6%	111	5.8%	1 928	93.5%
Auditor-General	121	100.0%	-	-	-	-	-	-	121	5.9%
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>1 003</b>	<b>48.6%</b>	<b>705</b>	<b>34.2%</b>	<b>243</b>	<b>11.8%</b>	<b>111</b>	<b>5.4%</b>	<b>2 062</b>	<b>100.0%</b>

**Contact Details**

Municipal Manager	M J Mathembu	058 913 1222
Financial Manager		

Source: Local Government Database

1. All figures in this report are unaudited.
2. Submitted budget figures do not agree with adopted budget documentation.





**Part 4b: Operating Revenue and Expenditure by Function**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Electricity</b>											
<b>Operating Revenue</b>	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-
Other own revenue	-	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	-	-	-	-	-	-	-	-	-	-	-
Employee related costs	-	-	-	-	-	-	-	-	-	-	-
Bad and doubtful debt	-	-	-	-	-	-	-	-	-	-	-
Repairs and maintenance	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	-	-	-	-	-	-	-	-	-	-	-

**Part 4c: Operating Revenue and Expenditure by Function**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Waste Water Management</b>											
<b>Operating Revenue</b>	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-
Other own revenue	-	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	-	-	-	-	-	-	-	-	-	-	-
Employee related costs	-	-	-	-	-	-	-	-	-	-	-
Bad and doubtful debt	-	-	-	-	-	-	-	-	-	-	-
Repairs and maintenance	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	-	-	-	-	-	-	-	-	-	-	-

**Part 4d: Operating Revenue and Expenditure by Function**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Waste Management</b>											
<b>Operating Revenue</b>	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-
Other own revenue	-	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	-	-	-	-	-	-	-	-	-	-	-
Employee related costs	-	-	-	-	-	-	-	-	-	-	-
Bad and doubtful debt	-	-	-	-	-	-	-	-	-	-	-
Repairs and maintenance	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	-	-	-	-	-	-	-	-	-	-	-

**Part 5: Debtor Age Analysis**

R thousands	0 - 30 Days		30 - 60 Days		60 - 90 Days		Over 90 Days		Total		Bad Debt Written Off	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtor Age Analysis By Income Source</b>												
Water	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-
Property Rates	-	-	-	-	-	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-	-	-	-	-	-
Refuse Removal	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Income Source</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>Debtor Age Analysis By Customer Group</b>												
Government	-	-	-	-	-	-	-	-	-	-	-	-
Business	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	-	-	-	-	-	-	-	-	-	-	-	-

**Part 6: Creditor Age Analysis**

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

**Contact Details**

Municipal Manager	M P Moloi	058 718 1036
Financial Manager	R M Mpakane	058 718 1007

Source: Local Government Database

1. All figures in this report are unaudited.
2. Municipality did not submit all the required budget reform returns.

**Free State: Mqhaka(FS201)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2nd QUARTER ENDED 31 DECEMBER 2009**

**Part1: Operating Revenue and Expenditure**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Operating Revenue and Expenditure</b>											
Operating Revenue	432 838	432 838	164 642	38.0%	91 468	21.1%	256 109	59.2%	71 508	50.6%	27.9%
Property rates	34 220	34 220	8 567	25.0%	9 492	27.7%	18 059	52.8%	9 660	55.9%	(1.7%)
Service charges	197 757	197 757	92 449	46.7%	44 007	22.3%	136 456	69.0%	37 596	51.5%	17.1%
Other own revenue	200 861	200 861	63 625	31.7%	37 969	18.9%	101 594	50.6%	24 252	47.9%	56.6%
<b>Operating Expenditure</b>	<b>487 877</b>	<b>487 877</b>	<b>92 151</b>	<b>18.9%</b>	<b>77 252</b>	<b>15.8%</b>	<b>169 404</b>	<b>34.7%</b>	<b>61 608</b>	<b>46.5%</b>	<b>25.4%</b>
Employee related costs	261 683	261 683	39 615	15.1%	32 707	12.5%	72 322	27.6%	30 518	46.3%	7.2%
Bad and doubtful debt	-	-	-	-	-	-	-	-	-	-	-
Repairs and maintenance	23 455	23 455	2 815	12.0%	2 278	9.7%	5 092	21.7%	3 221	28.0%	(29.3%)
Bulk purchases	122 400	122 400	41 131	33.6%	29 508	24.1%	70 639	57.7%	13 157	70.3%	124.3%
Other expenditure	80 339	80 339	8 591	10.7%	12 760	15.9%	21 350	26.6%	14 711	37.7%	(13.3%)
<b>Surplus/(Deficit)</b>	<b>(55 039)</b>	<b>(55 039)</b>	<b>72 490</b>		<b>14 215</b>		<b>86 706</b>		<b>9 900</b>		
Capital transfers and other adjustments	-	-	(2)	-	-	-	(2)	-	-	-	-
<b>Revised Surplus/(Deficit)</b>	<b>(55 039)</b>	<b>(55 039)</b>	<b>72 488</b>		<b>14 215</b>		<b>86 703</b>		<b>9 900</b>		

**Part 2: Capital Revenue and Expenditure**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Capital Revenue and Expenditure</b>											
Source of Finance	25 810	25 810	-	-	-	-	-	-	3 120	15.2%	(100.0%)
External loans	-	-	-	-	-	-	-	-	-	-	-
Internal contributions	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	25 810	25 810	-	-	-	-	-	-	3 120	21.3%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-
<b>Capital Expenditure</b>	<b>25 810</b>	<b>25 810</b>	<b>13 373</b>	<b>51.8%</b>	<b>7 277</b>	<b>28.2%</b>	<b>20 650</b>	<b>80.0%</b>	<b>3 120</b>	<b>15.2%</b>	<b>133.3%</b>
Water and Sanitation	13 190	13 190	7 284	55.2%	3 016	22.9%	10 300	78.1%	98	-	2 974.8%
Electricity	1 663	1 663	986	59.3%	509	30.6%	1 496	90.0%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-
Roads, pavements, bridges and storm water	7 216	7 216	3 779	52.4%	2 588	35.9%	6 367	88.2%	608	28.5%	325.9%
Other	3 742	3 742	1 324	35.4%	1 164	31.1%	2 488	66.5%	2 414	14.2%	(51.8%)

**Total Capital and Operating Expenditure**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Capital and Operating Revenue</b>											
Operating Revenue	432 838	432 838	164 642	38.0%	91 468	21.1%	256 109	59.2%	71 508	50.6%	27.9%
Capital Revenue	25 810	25 810	-	-	-	-	-	-	3 120	15.2%	(100.0%)
<b>Total Revenue</b>	<b>458 648</b>	<b>458 648</b>	<b>164 642</b>	<b>35.9%</b>	<b>91 468</b>	<b>19.9%</b>	<b>256 109</b>	<b>55.8%</b>	<b>74 628</b>	<b>47.6%</b>	<b>22.6%</b>
<b>Capital and Operating Expenditure</b>											
Operating Expenditure	487 877	487 877	92 151	18.9%	77 252	15.8%	169 404	34.7%	61 608	46.5%	25.4%
Capital Expenditure	25 810	25 810	13 373	51.8%	7 277	28.2%	20 650	80.0%	3 120	15.2%	133.3%
<b>Total Expenditure</b>	<b>513 687</b>	<b>513 687</b>	<b>105 525</b>	<b>20.5%</b>	<b>84 529</b>	<b>16.5%</b>	<b>190 054</b>	<b>37.0%</b>	<b>64 728</b>	<b>43.5%</b>	<b>30.6%</b>

**Part 3: Cash Receipts and Payments**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Cash Receipts and Payments</b>											
Opening Cash Balance	(10 576)	(10 576)	(10 577)	-	(1 354)	-	(10 577)	-	(13 264)	-	-
<b>Receipts</b>	<b>295 568</b>	<b>295 568</b>	<b>89 397</b>	<b>30.2%</b>	<b>88 111</b>	<b>29.8%</b>	<b>177 508</b>	<b>60.1%</b>	<b>78 729</b>	<b>38.6%</b>	<b>11.9%</b>
External loans	16 473	16 473	-	-	-	-	-	-	-	-	-
Transfers and subsidies	131 001	131 001	51 114	39.0%	48 736	37.2%	99 850	76.2%	23 939	44.4%	103.6%
Investments redeemed	-	-	-	-	-	-	-	-	-	-	-
Statutory receipts (including VAT)	-	-	-	-	2 337	-	2 337	-	-	-	(100.0%)
Other receipts	148 094	148 094	38 283	25.9%	37 038	25.0%	75 320	50.9%	54 789	45.7%	(32.4%)
<b>Payments</b>	<b>276 766</b>	<b>276 766</b>	<b>80 174</b>	<b>29.0%</b>	<b>87 146</b>	<b>31.5%</b>	<b>167 320</b>	<b>60.5%</b>	<b>76 204</b>	<b>46.0%</b>	<b>14.4%</b>
Salaries, wages and allowances	116 141	116 141	21 890	18.8%	21 795	18.8%	43 685	37.6%	30 518	46.3%	(28.6%)
Cash and creditor payments	106 541	106 541	47 650	44.7%	42 560	39.9%	90 210	84.7%	33 052	71.0%	28.8%
Capital payments	35 200	35 200	9 727	27.6%	8 017	22.8%	17 744	50.4%	3 120	4.8%	157.0%
Investments made	-	-	-	-	14 000	-	14 000	-	2 469	-	467.0%
External loans repaid	6 500	6 500	-	-	-	-	-	-	7 044	68.1%	(100.0%)
Statutory payments (including VAT)	-	-	908	-	773	-	1 681	-	-	-	(100.0%)
Other payments	12 384	12 384	-	-	-	-	-	-	-	-	-
<b>Closing Cash Balance</b>	<b>8 226</b>	<b>8 226</b>	<b>(1 354)</b>		<b>(389)</b>		<b>(389)</b>		<b>(10 739)</b>		

**Part 4a: Operating Revenue and Expenditure by Function**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Water</b>											
Operating Revenue	51 818	51 818	8 215	15.9%	14 260	27.5%	22 475	43.4%	11 439	47.5%	24.7%
Service charges	34 600	34 600	8 218	23.8%	6 456	18.7%	14 674	42.4%	7 463	41.5%	(13.5%)
Transfers and subsidies	17 000	17 000	-	-	7 787	45.8%	7 787	45.8%	3 917	59.9%	98.8%
Other own revenue	218	218	(4)	(1.7%)	17	7.6%	13	6.0%	60	109.5%	(72.0%)
<b>Operating Expenditure</b>	<b>18 166</b>	<b>18 166</b>	<b>2 706</b>	<b>14.9%</b>	<b>3 420</b>	<b>18.8%</b>	<b>6 125</b>	<b>33.7%</b>	<b>3 578</b>	<b>34.0%</b>	<b>(4.4%)</b>
Employee related costs	8 086	8 086	2 005	24.8%	1 949	24.1%	3 954	48.9%	1 725	49.6%	-13.0%
Bad and doubtful debt	-	-	-	-	-	-	-	-	-	-	-
Repairs and maintenance	2 267	2 267	344	15.2%	422	18.6%	766	33.8%	519	37.9%	(18.6%)
Bulk purchases	1 200	1 200	-	-	-	-	-	-	-	-	-
Other expenditure	6 614	6 614	356	5.4%	1 049	15.9%	1 405	21.2%	1 334	26.0%	(21.4%)
<b>Surplus/(Deficit)</b>	<b>33 652</b>	<b>33 652</b>	<b>5 509</b>		<b>10 840</b>		<b>16 349</b>		<b>7 862</b>		

**Part 4b: Operating Revenue and Expenditure by Function**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Electricity</b>											
<b>Operating Revenue</b>	20 791	20 791	61 106	293.9%	42 577	204.8%	103 683	498.7%	30 859	61.4%	38.0%
Service charges	-	-	49 460	-	33 268	-	82 728	-	26 231	62.3%	26.8%
Transfers and subsidies	20 000	20 000	11 452	57.3%	9 162	45.8%	20 614	103.1%	4 378	58.5%	109.2%
Other own revenue	791	791	194	24.5%	147	18.6%	341	43.1%	250	35.8%	(41.0%)
<b>Operating Expenditure</b>	80 142	80 142	31 104	38.8%	33 064	41.3%	64 168	80.1%	17 090	58.2%	93.5%
Employee related costs	12 392	12 392	2 743	22.1%	2 573	20.8%	5 316	42.9%	2 357	51.5%	9.1%
Bad and doubtful debt	-	-	-	-	-	-	-	-	-	-	-
Repairs and maintenance	4 070	4 070	571	14.0%	472	11.6%	1 044	25.6%	928	50.2%	(49.1%)
Bulk purchases	60 000	60 000	27 359	45.6%	29 508	49.2%	56 866	94.8%	13 157	71.6%	124.3%
Other expenditure	3 680	3 680	431	11.7%	511	13.9%	942	25.6%	647	8.7%	(21.0%)
<b>Surplus/(Deficit)</b>	(59 351)	(59 351)	30 002		9 513		39 515		13 769		

**Part 4c: Operating Revenue and Expenditure by Function**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Waste Water Management</b>											
<b>Operating Revenue</b>	13 718	13 718	5 837	42.6%	5 159	37.6%	10 996	80.2%	5 511	28.7%	(6.4%)
Service charges	4 778	4 778	2 298	48.1%	2 327	48.7%	4 625	96.8%	2 116	45.5%	10.0%
Transfers and subsidies	8 901	8 901	3 527	39.6%	2 822	31.7%	6 349	71.3%	3 381	23.9%	(16.5%)
Other own revenue	40	40	12	30.6%	9	23.4%	22	54.0%	14	49.3%	(32.5%)
<b>Operating Expenditure</b>	14 097	14 097	2 760	19.6%	2 925	20.7%	5 684	40.3%	2 998	54.0%	(2.4%)
Employee related costs	11 914	11 914	2 584	21.7%	2 676	22.5%	5 259	44.1%	2 580	55.4%	3.7%
Bad and doubtful debt	-	-	-	-	-	-	-	-	-	-	-
Repairs and maintenance	1 388	1 388	174	12.5%	215	15.5%	389	28.0%	176	34.2%	22.4%
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	795	795	2	0.3%	34	4.3%	36	4.6%	242	82.8%	(86.0%)
<b>Surplus/(Deficit)</b>	(379)	(379)	3 078		2 234		5 312		2 513		

**Part 4d: Operating Revenue and Expenditure by Function**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Waste Management</b>											
<b>Operating Revenue</b>	12 216	12 216	5 481	44.9%	5 311	43.5%	10 792	88.3%	4 258	54.2%	24.7%
Service charges	4 761	4 761	1 290	27.1%	1 956	41.1%	3 246	68.2%	1 786	46.7%	9.5%
Transfers and subsidies	7 300	7 300	4 180	57.3%	3 344	45.8%	7 524	103.1%	2 457	59.9%	36.1%
Other own revenue	155	155	10	6.7%	12	7.6%	22	14.3%	15	154.3%	(19.9%)
<b>Operating Expenditure</b>	14 336	14 336	3 134	21.9%	3 644	25.4%	6 777	47.3%	3 444	47.8%	5.8%
Employee related costs	12 434	12 434	2 914	23.4%	3 180	25.6%	6 094	49.0%	3 194	53.6%	(4%)
Bad and doubtful debt	-	-	-	-	-	-	-	-	-	-	-
Repairs and maintenance	742	742	131	17.7%	40	5.4%	171	23.0%	160	28.4%	(75.2%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	1 159	1 159	89	7.7%	424	36.6%	513	44.2%	90	21.5%	371.0%
<b>Surplus/(Deficit)</b>	(2 120)	(2 120)	2 347		1 668		4 015		814		

**Part 5: Debtor Age Analysis**

R thousands	0 - 30 Days		30 - 60 Days		60 - 90 Days		Over 90 Days		Total		Bad Debt Written Off	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtor Age Analysis By Income Source</b>												
Water	2 593	5.9%	1 546	3.5%	1 225	2.8%	38 443	87.8%	43 808	21.8%	-	-
Electricity	4 497	18.9%	1 030	4.3%	677	2.8%	17 631	74.0%	23 836	11.9%	-	-
Property Rates	1 823	7.6%	1 689	7.0%	788	3.3%	19 748	82.1%	24 048	12.0%	-	-
Sanitation	658	3.4%	451	2.4%	408	2.1%	17 576	92.1%	19 093	9.5%	-	-
Refuse Removal	551	2.9%	384	2.0%	349	1.8%	18 044	93.4%	19 328	9.6%	-	-
Other	1 820	2.6%	1 498	2.1%	1 046	1.5%	66 160	93.8%	70 524	35.2%	-	-
<b>Total By Income Source</b>	11 943	6.0%	6 598	3.3%	4 494	2.2%	177 602	88.5%	200 637	100.0%	-	-
<b>Debtor Age Analysis By Customer Group</b>												
Government	239	4.2%	132	2.3%	90	1.6%	5 241	91.9%	5 702	2.8%	-	-
Business	597	5.5%	330	3.1%	225	2.1%	9 458	89.3%	10 810	5.4%	-	-
Households	8 957	5.9%	4 949	3.3%	3 370	2.2%	133 659	88.6%	150 935	75.2%	-	-
Other	2 150	6.5%	1 188	3.6%	809	2.4%	29 044	87.5%	33 190	16.5%	-	-
<b>Total By Customer Group</b>	11 943	6.0%	6 598	3.3%	4 494	2.2%	177 602	88.5%	200 637	100.0%	-	-

**Part 6: Creditor Age Analysis**

R thousands	0 - 30 Days		30 - 60 Days		60 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	24 226	100.0%	-	-	-	-	-	-	24 226	59.6%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	451	100.0%	-	-	-	-	-	-	451	1.1%
Trade Creditors	4 945	100.0%	-	-	-	-	-	-	4 945	12.2%
Auditor-General	1 465	100.0%	-	-	-	-	-	-	1 465	3.6%
Other	9 547	100.0%	-	-	-	-	-	-	9 547	23.5%
<b>Total</b>	40 634	100.0%	-	-	-	-	-	-	40 634	100.0%

**Contact Details**

Municipal Manager	M V Duma	056 216 9104
Financial Manager	M J Leroyehelo	056 216 9141

Source: Local Government Database

- All figures in this report are unaudited.
- Submitted budget figures do not agree with adopted budget documentation.

**Free State: Ngwathe(FS203)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2nd QUARTER ENDED 31 DECEMBER 2009**

**Part1: Operating Revenue and Expenditure**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Operating Revenue and Expenditure</b>											
Operating Revenue	324 512	324 512	117 784	36.3%	2 031	.6%	119 815	36.9%	49 559	44.1%	(95.9%)
Property rates	35 993	35 993	10 517	29.2%	4 918	13.7%	15 435	42.9%	6 371	40.2%	(22.8%)
Service charges	173 392	173 392	61 215	35.3%	(7 376)	(4.3%)	53 840	31.1%	35 936	45.5%	(120.5%)
Other own revenue	115 127	115 127	46 051	40.0%	4 488	3.9%	50 540	43.9%	7 252	43.3%	(38.1%)
<b>Operating Expenditure</b>	<b>301 060</b>	<b>301 060</b>	<b>46 566</b>	<b>15.5%</b>	<b>53 068</b>	<b>17.6%</b>	<b>99 634</b>	<b>33.1%</b>	<b>45 373</b>	<b>40.7%</b>	<b>17.0%</b>
Employee related costs	97 528	97 528	24 922	25.6%	17 697	18.1%	42 619	43.7%	21 481	47.9%	(17.6%)
Bad and doubtful debt	-	-	-	-	-	-	-	-	-	-	-
Repairs and maintenance	19 809	19 809	758	3.8%	3 447	17.5%	4 225	21.3%	5 090	46.8%	(31.9%)
Bulk purchases	69 328	69 328	10 483	15.1%	17 970	25.9%	28 453	41.0%	13 092	67.7%	-
Other expenditure	114 395	114 395	10 403	9.1%	13 935	12.2%	24 338	21.3%	5 710	19.4%	144.0%
<b>Surplus/(Deficit)</b>	<b>23 453</b>	<b>23 453</b>	<b>71 218</b>		<b>(51 037)</b>		<b>20 181</b>		<b>4 186</b>		
Capital transfers and other adjustments	(43 184)	(43 184)	(560)		122		(438)				
<b>Revised Surplus/(Deficit)</b>	<b>(19 731)</b>	<b>(19 731)</b>	<b>70 657</b>		<b>(50 915)</b>		<b>19 742</b>		<b>4 186</b>		

**Part 2: Capital Revenue and Expenditure**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Capital Revenue and Expenditure</b>											
Source of Finance	57 101	57 101	4 627	8.1%	-	-	4 627	8.1%	8 265	20.6%	(100.0%)
External loans	-	-	-	-	-	-	-	-	-	-	-
Internal contributions	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	37 283	37 283	3 040	8.2%	-	-	3 040	8.2%	8 265	24.6%	(100.0%)
Other	19 818	19 818	1 587	8.0%	-	-	1 587	8.0%	-	-	-
<b>Capital Expenditure</b>	<b>57 101</b>	<b>57 101</b>	<b>5 337</b>	<b>9.3%</b>	<b>(536)</b>	<b>(.9%)</b>	<b>4 801</b>	<b>8.4%</b>	<b>8 265</b>	<b>20.6%</b>	<b>(106.5%)</b>
Water and Sanitation	1 000	1 000	1 490	149.0%	(86)	(8.6%)	1 405	140.5%	1 208	15.7%	(107.1%)
Electricity	-	-	-	-	(1 081)	-	(1 081)	-	609	46.9%	(277.3%)
Housing	6 370	6 370	-	-	-	-	-	-	99	31.4%	(100.0%)
Roads, pavements, bridges and storm water	16 315	16 315	1 587	9.7%	-	-	1 587	9.7%	100	2.6%	(100.0%)
Other	33 416	33 416	2 260	6.8%	631	1.9%	2 890	8.6%	6 249	22.1%	(89.9%)

**Total Capital and Operating Expenditure**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Capital and Operating Revenue</b>											
Operating Revenue	324 512	324 512	117 784	36.3%	2 031	.6%	119 815	36.9%	49 559	44.1%	(95.9%)
Capital Revenue	57 101	57 101	4 627	8.1%	-	-	4 627	8.1%	8 265	20.6%	(100.0%)
<b>Total Revenue</b>	<b>381 613</b>	<b>381 613</b>	<b>122 410</b>	<b>32.1%</b>	<b>2 031</b>	<b>.5%</b>	<b>124 441</b>	<b>32.6%</b>	<b>57 824</b>	<b>38.2%</b>	<b>(96.5%)</b>
<b>Capital and Operating Expenditure</b>											
Operating Expenditure	301 060	301 060	46 566	15.5%	53 068	17.6%	99 634	33.1%	45 373	40.7%	17.0%
Capital Expenditure	57 101	57 101	5 337	9.3%	(536)	(.9%)	4 801	8.4%	8 265	20.6%	(106.5%)
<b>Total Expenditure</b>	<b>358 160</b>	<b>358 160</b>	<b>51 903</b>	<b>14.5%</b>	<b>52 532</b>	<b>14.7%</b>	<b>104 435</b>	<b>29.2%</b>	<b>53 638</b>	<b>35.4%</b>	<b>(2.1%)</b>

**Part 3: Cash Receipts and Payments**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Cash Receipts and Payments</b>											
Opening Cash Balance	-	-	2 536		(4 142)		2 536		(9 402)		
<b>Receipts</b>	<b>331 385</b>	<b>331 385</b>	<b>80 350</b>	<b>24.2%</b>	<b>93 349</b>	<b>28.2%</b>	<b>173 699</b>	<b>52.4%</b>	<b>77 401</b>	<b>39.9%</b>	<b>20.6%</b>
External loans	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	113 148	113 148	50 611	44.7%	49 808	44.0%	100 418	88.7%	23 118	33.0%	115.4%
Investments redeemed	2 921	2 921	-	-	-	-	-	-	-	-	-
Statutory receipts (including VAT)	-	-	-	-	5 231	-	5 231	-	11 140	-	(53.0%)
Other receipts	215 315	215 315	29 740	13.8%	38 311	17.8%	68 050	31.6%	43 142	39.4%	(11.2%)
<b>Payments</b>	<b>329 959</b>	<b>329 959</b>	<b>87 028</b>	<b>26.4%</b>	<b>97 484</b>	<b>29.5%</b>	<b>184 512</b>	<b>55.9%</b>	<b>74 710</b>	<b>48.6%</b>	<b>30.5%</b>
Salaries, wages and allowances	97 528	97 528	25 602	26.3%	26 547	27.2%	52 149	53.5%	17 284	38.2%	53.6%
Cash and creditor payments	62 780	62 780	45 912	73.1%	42 788	68.2%	88 700	141.3%	36 303	121.5%	17.9%
Capital payments	53 783	53 783	5 110	9.5%	15 828	29.4%	20 938	38.9%	8 265	43.0%	91.5%
Investments made	-	-	-	-	-	-	-	-	-	-	-
External loans repaid	5 184	5 184	904	17.4%	895	17.3%	1 798	34.7%	906	38.5%	(1.3%)
Statutory payments (including VAT)	-	-	822	-	-	-	822	-	1 385	34.8%	(100.0%)
Other payments	110 684	110 684	8 679	7.8%	11 426	10.3%	20 105	18.2%	10 566	16.8%	8.1%
<b>Closing Cash Balance</b>	<b>1 426</b>	<b>1 426</b>	<b>(4 142)</b>		<b>(8 277)</b>		<b>(8 277)</b>		<b>(6 710)</b>		

**Part 4a: Operating Revenue and Expenditure by Function**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Water</b>											
Operating Revenue	45 249	45 249	23 705	52.4%	(13 981)	(30.9%)	9 725	21.5%	11 070	56.3%	(226.3%)
Service charges	27 564	27 564	23 704	86.0%	(13 981)	(50.7%)	9 723	35.3%	11 070	70.7%	(226.3%)
Transfers and subsidies	17 629	17 629	-	-	-	-	-	-	-	-	-
Other own revenue	57	57	1	1.5%	1	1.3%	2	2.8%	-	2.6%	(100.0%)
<b>Operating Expenditure</b>	<b>31 406</b>	<b>31 406</b>	<b>4 299</b>	<b>13.7%</b>	<b>3 334</b>	<b>10.6%</b>	<b>7 633</b>	<b>24.3%</b>	<b>4 605</b>	<b>36.4%</b>	<b>(27.6%)</b>
Employee related costs	8 853	8 853	2 028	22.9%	1 335	15.1%	3 363	38.0%	1 790	43.5%	(25.4%)
Bad and doubtful debt	-	-	-	-	-	-	-	-	-	-	-
Repairs and maintenance	1 964	1 964	184	9.4%	506	25.8%	690	35.1%	374	34.5%	35.2%
Bulk purchases	6 531	6 531	1 657	25.4%	499	7.6%	2 157	33.0%	2 169	71.5%	(77.0%)
Other expenditure	14 058	14 058	430	3.1%	994	7.1%	1 424	10.1%	272	12.7%	265.0%
<b>Surplus/(Deficit)</b>	<b>13 843</b>	<b>13 843</b>	<b>19 406</b>		<b>(17 315)</b>		<b>2 092</b>		<b>6 464</b>		

**Part 4b: Operating Revenue and Expenditure by Function**

R thousands	2009/10										2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter				
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation			
<b>Electricity</b>													
<b>Operating Revenue</b>	117 921	117 921	27 814	23.6%	3 592	3.0%	31 406	26.6%	12 906	40.7%	(72.2%)		
Service charges	105 862	105 862	26 996	25.5%	3 004	2.8%	30 000	28.3%	12 906	41.7%	(76.7%)		
Transfers and subsidies	11 429	11 429	-	-	-	-	-	-	-	34.0%	-		
Other own revenue	631	631	818	129.6%	588	93.3%	1 406	222.9%	-	14.5%	(100.0%)		
<b>Operating Expenditure</b>	76 167	76 167	10 406	13.7%	19 671	25.8%	30 077	39.5%	22 274	72.5%	(11.7%)		
Employee related costs	5 226	5 226	1 373	26.3%	863	16.5%	2 236	42.8%	1 006	39.9%	(14.3%)		
Bad and doubtful debt	-	-	-	-	-	-	-	-	-	-	-		
Repairs and maintenance	4 175	4 175	116	2.8%	1 166	27.9%	1 283	30.7%	150	33.6%	677.7%		
Bulk purchases	62 797	62 797	8 826	14.1%	17 470	27.8%	26 296	41.9%	21 106	80.1%	(17.2%)		
Other expenditure	3 969	3 969	91	2.3%	171	4.3%	262	6.6%	12	59.8%	1 370.5%		
<b>Surplus/(Deficit)</b>	<b>41 754</b>	<b>41 754</b>	<b>17 408</b>		<b>(16 079)</b>		<b>1 329</b>		<b>(9 367)</b>				

**Part 4c: Operating Revenue and Expenditure by Function**

R thousands	2009/10										2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter				
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation			
<b>Waste Water Management</b>													
<b>Operating Revenue</b>	64 050	64 050	10 520	16.4%	3 607	5.6%	14 127	22.1%	4 790	21.3%	(24.7%)		
Service charges	39 967	39 967	10 514	26.3%	3 602	9.0%	14 116	35.3%	4 790	32.7%	(24.8%)		
Transfers and subsidies	24 039	24 039	-	-	-	-	-	-	-	-	-		
Other own revenue	45	45	5	11.3%	5	11.8%	10	23.1%	-	-	(100.0%)		
<b>Operating Expenditure</b>	40 946	40 946	4 579	11.2%	3 193	7.8%	7 773	19.0%	4 539	79.3%	(29.7%)		
Employee related costs	17 409	17 409	4 134	23.7%	2 737	15.7%	6 871	39.5%	3 673	88.4%	(25.5%)		
Bad and doubtful debt	-	-	-	-	-	-	-	-	-	-	-		
Repairs and maintenance	4 238	4 238	167	3.9%	(9)	(2.2%)	158	3.7%	288	82.9%	(103.2%)		
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-		
Other expenditure	19 299	19 299	278	1.4%	465	2.4%	743	3.9%	579	47.7%	(19.6%)		
<b>Surplus/(Deficit)</b>	<b>23 104</b>	<b>23 104</b>	<b>5 940</b>		<b>414</b>		<b>6 354</b>		<b>251</b>				

**Part 4d: Operating Revenue and Expenditure by Function**

R thousands	2009/10										2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter				
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation			
<b>Waste Management</b>													
<b>Operating Revenue</b>	-	-	-	-	-	-	-	-	4 420	34.2%	(100.0%)		
Service charges	-	-	-	-	-	-	-	-	4 420	34.2%	(100.0%)		
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-		
Other own revenue	-	-	-	-	-	-	-	-	-	-	-		
<b>Operating Expenditure</b>	-	-	-	-	-	-	-	-	2 139	36.5%	(100.0%)		
Employee related costs	-	-	-	-	-	-	-	-	2 089	50.1%	(100.0%)		
Bad and doubtful debt	-	-	-	-	-	-	-	-	-	-	-		
Repairs and maintenance	-	-	-	-	-	-	-	-	50	3.4%	(100.0%)		
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-		
Other expenditure	-	-	-	-	-	-	-	-	-	-	-		
<b>Surplus/(Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2 281</b>				

**Part 5: Debtor Age Analysis**

R thousands	0 - 30 Days		30 - 60 Days		60 - 90 Days		Over 90 Days		Total		Bad Debt Written Off	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtor Age Analysis By Income Source</b>												
Water	12 447	31.9%	4 505	11.6%	1 749	4.5%	20 261	52.0%	38 963	20.4%	-	-
Electricity	5 435	14.4%	2 123	5.6%	2 288	6.1%	27 827	73.9%	37 673	19.7%	-	-
Property Rates	2 277	6.7%	1 562	4.6%	1 318	3.9%	28 999	84.9%	34 177	17.9%	-	-
Sanitation	1 826	7.3%	1 497	6.0%	1 355	5.4%	20 183	81.2%	24 859	13.0%	-	-
Refuse Removal	1 559	5.9%	1 378	5.2%	1 283	4.9%	22 140	84.0%	26 360	13.9%	-	-
Other	2 419	8.2%	2 281	7.8%	1 072	3.6%	23 629	80.4%	29 402	15.4%	-	-
<b>Total By Income Source</b>	<b>25 963</b>	<b>13.6%</b>	<b>13 366</b>	<b>7.0%</b>	<b>9 065</b>	<b>4.7%</b>	<b>143 039</b>	<b>74.7%</b>	<b>191 433</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>
<b>Debtor Age Analysis By Customer Group</b>												
Government	4 430	25.2%	660	3.8%	816	4.6%	11 680	66.4%	17 586	9.2%	-	-
Business	3 026	23.0%	2 017	15.3%	709	5.4%	7 406	56.3%	13 158	6.9%	-	-
Households	15 852	9.6%	9 623	5.9%	6 249	3.8%	132 548	80.7%	164 271	85.9%	-	-
Other	2 656	(74.2%)	1 067	(29.8%)	1 290	(36.0%)	(8 595)	240.0%	(3 582)	(1.9%)	-	-
<b>Total By Customer Group</b>	<b>25 963</b>	<b>13.6%</b>	<b>13 366</b>	<b>7.0%</b>	<b>9 065</b>	<b>4.7%</b>	<b>143 039</b>	<b>74.7%</b>	<b>191 433</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>

**Part 6: Creditor Age Analysis**

R thousands	0 - 30 Days		30 - 60 Days		60 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	4 750	29.8%	2 427	15.2%	1 915	12.0%	6 836	42.9%	15 928	42.5%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	908	50.3%	898	49.7%	-	-	-	-	1 806	4.8%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	883	100.0%	-	-	-	-	-	-	883	2.4%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 325	17.6%	5 780	43.7%	3 179	24.0%	1 943	14.7%	13 227	35.3%
Auditor-General	372	100.0%	-	-	-	-	-	-	372	1.0%
Other	4 645	87.7%	324	6.1%	325	6.1%	-	-	5 294	14.1%
<b>Total</b>	<b>13 883</b>	<b>37.0%</b>	<b>9 428</b>	<b>25.1%</b>	<b>5 419</b>	<b>14.4%</b>	<b>8 780</b>	<b>23.4%</b>	<b>37 510</b>	<b>100.0%</b>

**Contact Details**

Municipal Manager	MNG Matlatsi	056 811 2131
Financial Manager	S E. Mofokeng	056 811 2131

Source: Local Government Database

1. All figures in this report are unaudited.
2. Submitted operating budget figures do not agree with adopted budget documentation.

**Free State: Metsimaholo(FS204)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2nd QUARTER ENDED 31 DECEMBER 2009**

**Part1: Operating Revenue and Expenditure**

R thousands	2009/10							2008/09		Q2 of 2008/09 to Q2 of 2009/10	
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
<b>Operating Revenue and Expenditure</b>	499 818	499 818	126 919	25.4%	117 398	23.5%	244 317	48.9%	54 469	43.8%	115.5%
Operating Revenue	67 906	67 906	25 579	37.7%	17 165	25.3%	42 745	62.9%	14 823	57.7%	15.8%
Property rates	257 281	257 281	66 937	26.0%	81 437	31.7%	148 374	57.7%	25 814	38.1%	215.5%
Service charges	174 630	174 630	34 403	19.7%	18 796	10.8%	53 199	30.5%	13 632	49.1%	35.9%
Other own revenue											
<b>Operating Expenditure</b>	485 424	485 424	85 879	17.7%	91 850	18.9%	177 729	36.6%	78 712	38.3%	16.7%
Employee related costs	137 462	137 462	32 479	23.6%	31 871	23.2%	64 350	46.8%	27 834	42.4%	14.5%
Bad and doubtful debt	38 000	38 000	9 500	25.0%	9 500	25.0%	19 000	50.0%	6 250	50.0%	52.0%
Repairs and maintenance	25 600	25 600	1 915	7.5%	3 523	13.8%	5 438	21.2%	2 034	23.2%	73.2%
Bulk purchases	158 539	158 539	29 571	18.7%	30 150	19.0%	59 721	37.7%	26 110	40.5%	15.5%
Other expenditure	125 823	125 823	12 414	9.9%	16 806	13.4%	29 220	23.2%	16 484	30.7%	2.0%
<b>Surplus/(Deficit)</b>	<b>14 394</b>	<b>14 394</b>	<b>41 041</b>		<b>25 547</b>		<b>66 588</b>		<b>(24 243)</b>		
Capital transfers and other adjustments	15 100	15 100									
<b>Revised Surplus/(Deficit)</b>	<b>29 494</b>	<b>29 494</b>	<b>41 041</b>		<b>25 547</b>		<b>66 588</b>		<b>(24 243)</b>		

**Part 2: Capital Revenue and Expenditure**

R thousands	2009/10							2008/09		Q2 of 2008/09 to Q2 of 2009/10	
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
<b>Capital Revenue and Expenditure</b>	175 299	175 299	5 098	2.9%	5 868	3.3%	10 966	6.3%	3 238	7.9%	81.2%
Source of Finance	25 760	25 760	-	-	-	-	-	-	526	5.3%	(100.0%)
External loans	-	-	-	-	-	-	-	-	190	1.2%	(100.0%)
Internal contributions	126 735	126 735	5 079	4.0%	5 610	4.4%	10 689	8.4%	2 522	17.4%	122.5%
Transfers and subsidies	22 804	22 804	19	1%	258	1.1%	277	1.2%	-	-	(100.0%)
Other											
<b>Capital Expenditure</b>	175 299	175 299	5 098	2.9%	5 868	3.3%	10 966	6.3%	3 238	7.9%	81.2%
Water and Sanitation	31 261	31 261	3 595	11.5%	4 080	13.1%	7 674	24.5%	750	8.3%	444.2%
Electricity	18 570	18 570	1 484	8.0%	1 531	8.2%	3 015	16.2%	-	6%	(100.0%)
Housing	69 000	69 000	-	-	-	-	-	-	-	-	-
Roads, pavements, bridges and storm water	3 010	3 010	-	-	-	-	-	-	-	-	-
Other	53 457	53 457	19	-	258	.5%	277	.5%	2 489	10.0%	(89.6%)

**Total Capital and Operating Expenditure**

R thousands	2009/10							2008/09		Q2 of 2008/09 to Q2 of 2009/10	
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
<b>Capital and Operating Revenue</b>	675 117	675 117	132 017	19.6%	123 266	18.3%	255 283	37.8%	57 707	37.3%	113.6%
Operating Revenue	499 818	499 818	126 919	25.4%	117 398	23.5%	244 317	48.9%	54 469	43.8%	115.5%
Capital Revenue	175 299	175 299	5 098	2.9%	5 868	3.3%	10 966	6.3%	3 238	7.9%	81.2%
<b>Total Revenue</b>	<b>675 117</b>	<b>675 117</b>	<b>132 017</b>	<b>19.6%</b>	<b>123 266</b>	<b>18.3%</b>	<b>255 283</b>	<b>37.8%</b>	<b>57 707</b>	<b>37.3%</b>	<b>113.6%</b>
<b>Capital and Operating Expenditure</b>	485 424	485 424	85 879	17.7%	91 850	18.9%	177 729	36.6%	78 712	38.3%	16.7%
Operating Expenditure	485 424	485 424	85 879	17.7%	91 850	18.9%	177 729	36.6%	78 712	38.3%	16.7%
Capital Expenditure	175 299	175 299	5 098	2.9%	5 868	3.3%	10 966	6.3%	3 238	7.9%	81.2%
<b>Total Expenditure</b>	<b>660 722</b>	<b>660 722</b>	<b>90 976</b>	<b>13.8%</b>	<b>97 719</b>	<b>14.8%</b>	<b>188 695</b>	<b>28.6%</b>	<b>81 951</b>	<b>32.8%</b>	<b>19.2%</b>

**Part 3: Cash Receipts and Payments**

R thousands	2009/10							2008/09		Q2 of 2008/09 to Q2 of 2009/10	
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
<b>Cash Receipts and Payments</b>											
Opening Cash Balance	-	-	6 163		1 580		6 163		(13)		
<b>Receipts</b>	<b>484 335</b>	<b>484 335</b>	<b>126 304</b>	<b>26.1%</b>	<b>102 529</b>	<b>21.2%</b>	<b>228 833</b>	<b>47.2%</b>	<b>92 436</b>	<b>49.0%</b>	<b>10.9%</b>
External loans	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	65 182	65 182	27 340	41.9%	22 280	34.2%	49 620	76.1%	14 415	46.8%	54.6%
Investments redeemed	-	-	25 500	-	4 500	-	30 000	-	15 000	-	(70.0%)
Statutory receipts (including VAT)	-	-	-	-	-	-	-	-	-	-	-
Other receipts	419 153	419 153	73 464	17.5%	75 749	18.1%	149 213	35.6%	63 020	39.7%	20.2%
<b>Payments</b>	<b>412 707</b>	<b>412 707</b>	<b>130 887</b>	<b>31.7%</b>	<b>100 687</b>	<b>24.4%</b>	<b>231 574</b>	<b>56.1%</b>	<b>92 367</b>	<b>51.4%</b>	<b>9.0%</b>
Salaries, wages and allowances	137 462	137 462	29 444	21.6%	31 871	23.2%	61 514	44.8%	27 834	42.5%	14.5%
Cash and creditor payments	275 246	275 246	68 469	24.9%	57 542	20.9%	126 010	45.8%	48 160	46.3%	19.5%
Capital payments	-	-	8 387	-	4 786	-	13 173	-	2 461	15.1%	94.5%
Investments made	-	-	24 000	-	6 100	-	30 100	-	12 000	-	(49.2%)
External loans repaid	-	-	388	-	388	-	776	-	1 912	-	(79.7%)
Statutory payments (including VAT)	-	-	-	-	-	-	-	-	-	-	-
Other payments	-	-	-	-	-	-	-	-	-	-	-
<b>Closing Cash Balance</b>	<b>71 627</b>	<b>71 627</b>	<b>1 580</b>		<b>3 422</b>		<b>3 422</b>		<b>56</b>		

**Part 4a: Operating Revenue and Expenditure by Function**

R thousands	2009/10							2008/09		Q2 of 2008/09 to Q2 of 2009/10	
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
<b>Water</b>	162 605	162 605	36 535	22.5%	47 847	29.4%	84 383	51.9%	6 648	32.2%	619.7%
Operating Revenue	127 749	127 749	31 965	25.0%	41 685	32.6%	73 650	57.7%	3 208	32.4%	1 199.2%
Service charges	30 702	30 702	3 280	10.7%	4 815	15.7%	8 095	26.4%	4 416	33.7%	9.0%
Transfers and subsidies	4 154	4 154	1 290	31.1%	1 348	32.4%	2 638	63.5%	(977)	23.4%	(237.9%)
Other own revenue											
<b>Operating Expenditure</b>	<b>109 176</b>	<b>109 176</b>	<b>14 965</b>	<b>13.7%</b>	<b>21 073</b>	<b>19.3%</b>	<b>36 038</b>	<b>33.0%</b>	<b>18 088</b>	<b>30.2%</b>	<b>16.5%</b>
Employee related costs	5 896	5 896	1 550	26.3%	1 610	27.3%	3 159	53.6%	1 327	58.1%	21.4%
Bad and doubtful debt	18 164	18 164	4 541	25.0%	4 541	25.0%	9 082	50.0%	2 496	50.0%	82.0%
Repairs and maintenance	5 638	5 638	57	1.0%	245	4.3%	302	5.4%	219	32.6%	11.7%
Bulk purchases	74 106	74 106	8 606	11.6%	14 438	19.5%	23 044	31.1%	14 199	37.5%	1.7%
Other expenditure	5 372	5 372	211	3.9%	239	4.4%	450	8.4%	(152)	3.0%	(257.4%)
<b>Surplus/(Deficit)</b>	<b>53 429</b>	<b>53 429</b>	<b>21 570</b>		<b>26 775</b>		<b>48 345</b>		<b>(11 441)</b>		

**Part 4b: Operating Revenue and Expenditure by Function**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Electricity</b>											
<b>Operating Revenue</b>	116 381	116 381	29 341	25.2%	35 056	30.1%	64 397	55.3%	21 108	46.4%	66.1%
Service charges	95 797	95 797	27 099	28.3%	32 355	33.8%	59 454	62.1%	16 081	49.4%	101.2%
Transfers and subsidies	15 405	15 405	1 592	10.3%	2 385	15.5%	3 977	25.8%	561	19.4%	325.1%
Other own revenue	5 180	5 180	649	12.5%	316	6.1%	966	18.6%	4 466	46.9%	(92.9%)
<b>Operating Expenditure</b>	114 561	114 561	25 120	21.9%	20 378	17.8%	45 499	39.7%	16 381	33.9%	24.4%
Employee related costs	8 178	8 178	2 084	25.5%	2 182	26.7%	4 266	52.2%	1 677	45.0%	30.2%
Bad and doubtful debt	5 434	5 434	1 359	25.0%	1 359	25.0%	2 717	50.0%	916	50.0%	48.4%
Repairs and maintenance	5 029	5 029	517	10.3%	891	17.7%	1 408	28.0%	501	27.2%	77.9%
Bulk purchases	84 434	84 434	20 964	24.8%	15 712	18.6%	36 677	43.4%	11 911	43.7%	31.9%
Other expenditure	11 486	11 486	196	1.7%	234	2.0%	431	3.7%	1 377	7.8%	(83.0%)
<b>Surplus/(Deficit)</b>	<b>1 820</b>	<b>1 820</b>	<b>4 221</b>		<b>14 678</b>		<b>18 899</b>		<b>4 727</b>		

**Part 4c: Operating Revenue and Expenditure by Function**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Waste Water Management</b>											
<b>Operating Revenue</b>	24 376	24 376	4 439	18.2%	4 448	18.2%	8 887	36.5%	4 297	42.9%	3.5%
Service charges	14 145	14 145	3 706	26.2%	3 242	22.9%	6 948	49.1%	3 062	72.2%	5.9%
Transfers and subsidies	9 339	9 339	553	5.9%	1 022	10.9%	1 575	16.9%	917	15.2%	11.5%
Other own revenue	893	893	181	20.2%	183	20.5%	364	40.8%	318	73.0%	(42.3%)
<b>Operating Expenditure</b>	26 497	26 497	4 327	16.3%	6 045	22.8%	10 372	39.1%	5 013	29.8%	20.6%
Employee related costs	4 981	4 981	1 179	23.7%	1 249	25.1%	2 428	48.8%	1 102	51.5%	13.4%
Bad and doubtful debt	2 014	2 014	504	25.0%	504	25.0%	1 007	50.0%	406	50.0%	23.9%
Repairs and maintenance	3 397	3 397	103	3.0%	488	14.4%	591	17.4%	251	41.4%	94.3%
Bulk purchases	-	-	-	-	-	-	-	-	2 994	36.6%	(100.0%)
Other expenditure	16 104	16 104	2 542	15.8%	3 805	23.6%	6 347	39.4%	260	6.2%	1 361.7%
<b>Surplus/(Deficit)</b>	<b>(2 120)</b>	<b>(2 120)</b>	<b>112</b>		<b>(1 598)</b>		<b>(1 486)</b>		<b>(715)</b>		

**Part 4d: Operating Revenue and Expenditure by Function**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Waste Management</b>											
<b>Operating Revenue</b>	24 373	24 373	5 013	20.6%	5 372	22.0%	10 385	42.6%	4 394	41.1%	22.3%
Service charges	19 226	19 226	4 101	21.3%	4 096	21.3%	8 197	42.6%	3 415	45.6%	19.9%
Transfers and subsidies	4 430	4 430	726	16.4%	1 087	24.5%	1 812	40.9%	642	20.6%	69.4%
Other own revenue	718	718	186	25.9%	189	26.3%	376	52.3%	337	83.1%	(43.8%)
<b>Operating Expenditure</b>	20 899	20 899	4 265	20.4%	4 222	20.2%	8 488	40.6%	3 524	35.6%	19.8%
Employee related costs	10 609	10 609	2 671	25.2%	2 629	24.8%	5 299	49.9%	2 246	48.7%	17.0%
Bad and doubtful debt	3 990	3 990	998	25.0%	998	25.0%	1 995	50.0%	838	50.0%	19.1%
Repairs and maintenance	167	167	300	179.6%	232	138.7%	532	318.3%	72	16.7%	222.3%
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	6 133	6 133	297	4.8%	365	5.9%	662	10.8%	369	13.7%	(1.1%)
<b>Surplus/(Deficit)</b>	<b>3 474</b>	<b>3 474</b>	<b>748</b>		<b>1 150</b>		<b>1 898</b>		<b>870</b>		

**Part 5: Debtor Age Analysis**

R thousands	0 - 30 Days		30 - 60 Days		60 - 90 Days		Over 90 Days		Total		Bad Debt Written Off	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtor Age Analysis By Income Source</b>												
Water	26 510	14.1%	4 963	2.6%	5 793	3.1%	150 136	80.1%	187 402	49.3%	-	-
Electricity	22 475	31.6%	1 519	2.1%	2 594	3.7%	44 459	62.6%	71 047	18.7%	-	-
Property Rates	4 475	8.6%	2 265	4.3%	1 617	3.1%	43 928	84.0%	52 285	13.7%	-	-
Sanitation	1 216	6.0%	2 265	11.3%	441	2.2%	16 204	80.5%	20 126	5.3%	-	-
Refuse Removal	1 464	9.0%	860	5.3%	641	3.9%	13 382	81.9%	16 347	4.3%	-	-
Other	452	1.4%	483	1.5%	503	1.5%	31 804	95.7%	33 242	8.7%	-	-
<b>Total By Income Source</b>	<b>56 592</b>	<b>14.9%</b>	<b>12 355</b>	<b>3.2%</b>	<b>11 589</b>	<b>3.0%</b>	<b>299 913</b>	<b>78.8%</b>	<b>380 449</b>	<b>100.0%</b>	-	-
<b>Debtor Age Analysis By Customer Group</b>												
Government	188	1.9%	290	2.9%	996	10.0%	8 512	85.2%	9 985	2.6%	-	-
Business	10 752	23.7%	1 822	4.0%	2 344	5.2%	30 492	67.1%	45 409	12.0%	-	-
Households	45 651	14.1%	8 586	2.7%	8 250	2.6%	260 910	80.7%	323 397	85.4%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>56 592</b>	<b>14.9%</b>	<b>10 698</b>	<b>2.8%</b>	<b>11 589</b>	<b>3.1%</b>	<b>299 913</b>	<b>79.2%</b>	<b>378 792</b>	<b>100.0%</b>	-	-

**Part 6: Creditor Age Analysis**

R thousands	0 - 30 Days		30 - 60 Days		60 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	129	100.0%	-	-	-	-	-	-	129	2.1%
Trade Creditors	1 355	33.9%	1 743	43.6%	277	6.9%	624	15.6%	4 000	64.3%
Auditor-General	155	7.4%	210	10.1%	638	30.5%	1 090	52.1%	2 093	33.6%
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>1 639</b>	<b>26.3%</b>	<b>1 953</b>	<b>31.4%</b>	<b>916</b>	<b>14.7%</b>	<b>1 714</b>	<b>27.5%</b>	<b>6 222</b>	<b>100.0%</b>

**Contact Details**

Municipal Manager	Xolela Msweli	016 976 0029x121
Financial Manager	M.E. Mokoena	016 976 0029*142

Source: Local Government Database

- All figures in this report are unaudited.
- Submitted budget figures do not agree with adopted budget documentation.
- Debtors totals do not correspond.



**Free State: Mafube(FS205)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2nd QUARTER ENDED 31 DECEMBER 2009**

**Part1: Operating Revenue and Expenditure**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Operating Revenue and Expenditure</b>											
Operating Revenue	140 555	140 555	43 933	31.3%	43 505	31.0%	87 438	62.2%	16 258	38.3%	167.6%
Property rates	7 000	7 000	2 299	32.8%	2 092	29.9%	4 391	62.7%	861	53.1%	142.9%
Service charges	38 357	38 357	3 842	10.0%	6 093	15.9%	9 935	25.9%	7 362	61.0%	(17.2%)
Other own revenue	95 198	95 198	37 793	39.7%	35 320	37.1%	73 113	76.8%	8 034	24.3%	339.6%
<b>Operating Expenditure</b>	<b>139 292</b>	<b>139 292</b>	<b>42 057</b>	<b>30.2%</b>	<b>34 990</b>	<b>25.1%</b>	<b>77 047</b>	<b>55.3%</b>	<b>26 936</b>	<b>88.3%</b>	<b>29.9%</b>
Employee related costs	41 677	41 677	10 310	24.7%	11 950	28.7%	22 260	53.4%	6 289	44.3%	90.0%
Bad and doubtful debt	-	-	-	-	-	-	-	-	-	-	-
Repairs and maintenance	26 464	26 464	1 288	4.9%	902	3.4%	2 190	8.3%	603	47.0%	49.5%
Bulk purchases	23 053	23 053	10 478	45.5%	3 563	15.5%	14 040	60.9%	5 419	77.5%	(35.0%)
Other expenditure	48 098	48 098	19 980	41.5%	18 577	38.6%	38 557	80.2%	14 565	214.8%	27.5%
<b>Surplus/(Deficit)</b>	<b>1 263</b>	<b>1 263</b>	<b>1 876</b>		<b>8 515</b>		<b>10 391</b>		<b>(10 679)</b>		
Capital transfers and other adjustments	-	-	-	-	-	-	-	-	-	-	-
<b>Revised Surplus/(Deficit)</b>	<b>1 263</b>	<b>1 263</b>	<b>1 876</b>		<b>8 515</b>		<b>10 391</b>		<b>(10 679)</b>		

**Part 2: Capital Revenue and Expenditure**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Capital Revenue and Expenditure</b>											
Source of Finance	28 623	28 623	-	-	-	-	-	-	5 206	22.4%	(100.0%)
External loans	-	-	-	-	-	-	-	-	1 865	21.7%	(100.0%)
Internal contributions	-	-	-	-	-	-	-	-	417	8.3%	(100.0%)
Transfers and subsidies	17 064	17 064	-	-	-	-	-	-	2 924	29.7%	(100.0%)
Other	11 559	11 559	-	-	-	-	-	-	-	-	-
<b>Capital Expenditure</b>	<b>28 623</b>	<b>28 623</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5 206</b>	<b>22.4%</b>	<b>(100.0%)</b>
Water and Sanitation	13 723	13 723	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	148	7.1%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-
Roads, pavements, bridges and storm water	1 500	1 500	-	-	-	-	-	-	1 238	18.3%	(100.0%)
Other	13 400	13 400	-	-	-	-	-	-	3 820	75.8%	(100.0%)

**Total Capital and Operating Expenditure**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Capital and Operating Revenue</b>											
Operating Revenue	140 555	140 555	43 933	31.3%	43 505	31.0%	87 438	62.2%	16 258	38.3%	167.6%
Capital Revenue	28 623	28 623	-	-	-	-	-	-	5 206	22.4%	(100.0%)
<b>Total Revenue</b>	<b>169 178</b>	<b>169 178</b>	<b>43 933</b>	<b>26.0%</b>	<b>43 505</b>	<b>25.7%</b>	<b>87 438</b>	<b>51.7%</b>	<b>21 464</b>	<b>34.0%</b>	<b>102.7%</b>
<b>Capital and Operating Expenditure</b>											
Operating Expenditure	139 292	139 292	42 057	30.2%	34 990	25.1%	77 047	55.3%	26 936	88.3%	29.9%
Capital Expenditure	28 623	28 623	-	-	-	-	-	-	5 206	22.4%	(100.0%)
<b>Total Expenditure</b>	<b>167 915</b>	<b>167 915</b>	<b>42 057</b>	<b>25.0%</b>	<b>34 990</b>	<b>20.8%</b>	<b>77 047</b>	<b>45.9%</b>	<b>32 143</b>	<b>69.4%</b>	<b>8.9%</b>

**Part 3: Cash Receipts and Payments**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Cash Receipts and Payments</b>											
Opening Cash Balance	(8 369)	(8 369)	(8 369)	-	(7 796)	-	(8 369)	-	(3 181)	-	-
<b>Receipts</b>	<b>140 492</b>	<b>140 492</b>	<b>49 255</b>	<b>35.1%</b>	<b>35 423</b>	<b>25.2%</b>	<b>84 678</b>	<b>60.3%</b>	<b>32 765</b>	<b>39.7%</b>	<b>8.1%</b>
External loans	-	-	-	-	-	-	-	-	1 865	21.7%	(100.0%)
Transfers and subsidies	65 840	65 840	36 500	55.4%	19 699	29.9%	56 199	85.4%	14 642	58.0%	34.5%
Investments redeemed	-	-	-	-	-	-	-	-	-	-	-
Statutory receipts (including VAT)	-	-	2 729	-	3 165	-	5 894	-	-	-	(100.0%)
Other receipts	74 652	74 652	10 026	13.4%	12 559	16.8%	22 585	30.3%	16 258	30.5%	(22.8%)
<b>Payments</b>	<b>139 518</b>	<b>139 518</b>	<b>48 682</b>	<b>34.9%</b>	<b>19 066</b>	<b>13.7%</b>	<b>67 748</b>	<b>48.6%</b>	<b>32 863</b>	<b>43.8%</b>	<b>(42.0%)</b>
Salaries, wages and allowances	43 673	43 673	10 310	23.6%	7 362	16.9%	17 672	40.5%	8 913	40.9%	(17.4%)
Cash and creditor payments	31 453	31 453	19 541	62.1%	5 409	17.2%	24 950	79.3%	18 744	53.5%	(71.1%)
Capital payments	29 358	29 358	4 023	13.7%	2 721	9.3%	6 744	23.0%	5 206	22.4%	(47.7%)
Investments made	-	-	-	-	-	-	-	-	-	-	-
External loans repaid	-	-	-	-	-	-	-	-	-	-	-
Statutory payments (including VAT)	-	-	-	-	-	-	-	-	-	-	-
Other payments	35 033	35 033	14 807	42.3%	3 574	10.2%	18 382	52.5%	-	-	(100.0%)
<b>Closing Cash Balance</b>	<b>(7 395)</b>	<b>(7 395)</b>	<b>(7 796)</b>		<b>8 561</b>		<b>8 561</b>		<b>(3 279)</b>		

**Part 4a: Operating Revenue and Expenditure by Function**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Water</b>											
Operating Revenue	19 123	19 123	5 412	28.3%	1 223	6.4%	6 636	34.7%	1 281	18.3%	(4.5%)
Service charges	7 700	7 700	985	12.8%	1 223	15.9%	2 208	28.7%	1 281	41.7%	(4.5%)
Transfers and subsidies	11 423	11 423	4 428	38.8%	-	-	4 428	38.8%	-	-	-
Other own revenue	-	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>5 928</b>	<b>5 928</b>	<b>1 048</b>	<b>17.7%</b>	<b>2 224</b>	<b>37.5%</b>	<b>3 272</b>	<b>55.2%</b>	<b>502</b>	<b>20.0%</b>	<b>343.2%</b>
Employee related costs	2 507	2 507	598	23.9%	701	28.0%	1 299	51.8%	502	64.3%	39.7%
Bad and doubtful debt	-	-	-	-	-	-	-	-	-	-	-
Repairs and maintenance	1 125	1 125	450	40.0%	366	32.5%	816	72.6%	-	-	(100.0%)
Bulk purchases	1 944	1 944	-	-	-	-	-	-	-	-	-
Other expenditure	353	353	-	-	1 157	328.1%	1 157	328.1%	-	-	(100.0%)
<b>Surplus/(Deficit)</b>	<b>13 195</b>	<b>13 195</b>	<b>4 364</b>		<b>(1 000)</b>		<b>3 364</b>		<b>779</b>		

**Part 4b: Operating Revenue and Expenditure by Function**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Electricity</b>											
<b>Operating Revenue</b>	19 800	19 800	8 479	42.8%	3 693	18.7%	12 172	61.5%	4 423	53.6%	(16.5%)
Service charges	19 800	19 800	1 838	9.3%	3 693	18.7%	5 531	27.9%	4 423	71.5%	(16.5%)
Transfers and subsidies	-	-	6 641	-	-	-	6 641	-	-	-	-
Other own revenue	-	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	25 146	25 146	11 764	46.8%	5 254	20.9%	17 018	67.7%	6 474	85.6%	(18.8%)
Employee related costs	1 689	1 689	448	26.5%	526	31.1%	974	57.7%	392	57.2%	34.0%
Bad and doubtful debt	-	-	-	-	-	-	-	-	-	-	-
Repairs and maintenance	1 125	1 125	838	74.5%	536	47.6%	1 374	122.1%	603	39.7%	(11.2%)
Bulk purchases	21 109	21 109	10 478	49.6%	3 563	16.9%	14 040	66.5%	5 479	101.6%	(35.0%)
Other expenditure	1 223	1 223	1 223	100.0%	630	51.6%	630	51.6%	-	-	(100.0%)
<b>Surplus/(Deficit)</b>	<b>(5 346)</b>	<b>(5 346)</b>	<b>(3 285)</b>		<b>(1 561)</b>		<b>(4 846)</b>		<b>(2 051)</b>		

**Part 4c: Operating Revenue and Expenditure by Function**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Waste Water Management</b>											
<b>Operating Revenue</b>	11 141	11 141	3 762	33.8%	513	4.6%	4 275	38.4%	776	35.4%	(33.8%)
Service charges	6 600	6 600	441	6.7%	513	7.8%	954	14.5%	776	52.4%	(33.8%)
Transfers and subsidies	4 541	4 541	3 321	73.1%	-	-	3 321	73.1%	-	-	-
Other own revenue	-	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	45 728	45 728	688	1.5%	1 035	2.3%	1 723	3.8%	597	49.1%	73.4%
Employee related costs	15 287	15 287	688	4.5%	1 035	6.8%	1 723	11.3%	597	49.1%	73.4%
Bad and doubtful debt	-	-	-	-	-	-	-	-	-	-	-
Repairs and maintenance	23 814	23 814	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	6 627	6 627	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>(34 587)</b>	<b>(34 587)</b>	<b>3 074</b>		<b>(522)</b>		<b>2 552</b>		<b>179</b>		

**Part 4d: Operating Revenue and Expenditure by Function**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Waste Management</b>											
<b>Operating Revenue</b>	-	-	-	-	-	-	-	-	715	49.3%	(100.0%)
Service charges	-	-	-	-	-	-	-	-	715	49.3%	(100.0%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-
Other own revenue	-	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	-	-	-	-	-	-	-	-	1 097	63.2%	(100.0%)
Employee related costs	-	-	-	-	-	-	-	-	1 097	63.2%	(100.0%)
Bad and doubtful debt	-	-	-	-	-	-	-	-	-	-	-
Repairs and maintenance	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>		<b>-</b>		<b>(382)</b>		

**Part 5: Debtor Age Analysis**

R thousands	0 - 30 Days		30 - 60 Days		60 - 90 Days		Over 90 Days		Total		Bad Debt Written Off	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtor Age Analysis By Income Source</b>												
Water	1 557	5.1%	1 018	3.3%	1 890	6.2%	25 937	85.3%	30 401	35.7%	-	-
Electricity	1 513	19.3%	1 092	13.9%	332	4.2%	4 896	62.5%	7 834	9.2%	-	-
Property Rates	957	8.5%	719	6.4%	670	6.0%	8 902	79.1%	11 248	13.2%	-	-
Sanitation	667	3.9%	473	2.7%	474	2.7%	15 626	90.6%	17 239	20.2%	-	-
Refuse Removal	636	3.9%	463	2.9%	469	2.9%	14 587	90.3%	16 155	18.9%	-	-
Other	779	32.5%	864	36.1%	523	21.8%	228	9.5%	2 394	2.8%	-	-
<b>Total By Income Source</b>	<b>6 109</b>	<b>7.2%</b>	<b>4 628</b>	<b>5.4%</b>	<b>4 358</b>	<b>5.1%</b>	<b>70 176</b>	<b>82.3%</b>	<b>85 271</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>
<b>Debtor Age Analysis By Customer Group</b>												
Government	428	7.2%	324	5.4%	305	5.1%	4 912	82.3%	5 969	7.0%	-	-
Business	183	7.2%	139	5.4%	130	5.1%	2 105	82.3%	2 558	3.0%	-	-
Households	4 826	7.2%	3 656	5.4%	3 443	5.1%	55 439	82.3%	67 365	79.0%	-	-
Other	672	7.2%	509	5.4%	480	5.1%	7 719	82.3%	9 380	11.0%	-	-
<b>Total By Customer Group</b>	<b>6 109</b>	<b>7.2%</b>	<b>4 628</b>	<b>5.4%</b>	<b>4 358</b>	<b>5.1%</b>	<b>70 176</b>	<b>82.3%</b>	<b>85 271</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>

**Part 6: Creditor Age Analysis**

R thousands	0 - 30 Days		30 - 60 Days		60 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	2 129	23.6%	2 078	23.0%	3 074	34.0%	1 752	19.4%	9 033	42.6%
Bulk Water	-	-	-	-	-	-	5 501	100.0%	5 501	25.9%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	1 865	100.0%	1 865	8.8%
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	1 226	100.0%	1 226	5.8%
Other	2 636	73.5%	199	5.5%	185	5.2%	568	15.8%	3 588	16.9%
<b>Total</b>	<b>4 765</b>	<b>22.5%</b>	<b>2 277</b>	<b>10.7%</b>	<b>3 260</b>	<b>15.4%</b>	<b>10 912</b>	<b>51.4%</b>	<b>21 213</b>	<b>100.0%</b>

**Contact Details**

Municipal Manager	B T Mahlaku	058 813 9701
Financial Manager	M V Mkhelwa	058 813 9713

Source: Local Government Database

1. All figures in this report are unaudited.
2. Submitted budget figures do not agree with adopted budget documentation.

**Free State: Fezile Dabi(DC20)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2nd QUARTER ENDED 31 DECEMBER 2009**

**Part1: Operating Revenue and Expenditure**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Operating Revenue and Expenditure</b>											
Operating Revenue	175 211	175 211	52 450	29.9%	455	.3%	52 905	30.2%	27 202	53.2%	(98.3%)
Property rates	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-
Other own revenue	175 211	175 211	52 450	29.9%	455	.3%	52 905	30.2%	27 202	53.2%	(98.3%)
Operating Expenditure	167 191	167 191	19 799	11.8%	26 920	16.1%	46 719	27.9%	25 129	35.0%	7.1%
Employee related costs	56 216	56 216	10 507	18.7%	12 760	22.7%	23 268	41.4%	8 476	38.6%	50.6%
Bad and doubtful debt	-	-	-	-	-	-	-	-	-	-	-
Repairs and maintenance	720	720	79	11.0%	74	10.3%	154	21.3%	121	26.0%	(38.9%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	110 255	110 255	9 212	8.4%	14 085	12.8%	23 297	21.1%	16 532	33.0%	(14.8%)
<b>Surplus/(Deficit)</b>	<b>8 020</b>	<b>8 020</b>	<b>32 651</b>		<b>(26 465)</b>		<b>6 186</b>		<b>2 073</b>		
Capital transfers and other adjustments	-	-	-	-	-	-	-	-	-	-	-
<b>Revised Surplus/(Deficit)</b>	<b>8 020</b>	<b>8 020</b>	<b>32 651</b>		<b>(26 465)</b>		<b>6 186</b>		<b>2 073</b>		

**Part 2: Capital Revenue and Expenditure**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Capital Revenue and Expenditure</b>											
Source of Finance	8 020	-	-	-	-	-	-	-	245	6.1%	(100.0%)
External loans	-	-	-	-	-	-	-	-	-	-	-
Internal contributions	-	-	-	-	-	-	-	-	245	6.1%	(100.0%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-
Other	8 020	-	-	-	-	-	-	-	-	-	-
Capital Expenditure	8 020	8 020	100	1.2%	174	2.2%	274	3.4%	245	6.1%	(28.9%)
Water and Sanitation	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-
Roads, pavements, bridges and storm water	-	-	-	-	-	-	-	-	-	-	-
Other	8 020	8 020	100	1.2%	174	2.2%	274	3.4%	245	6.1%	(28.9%)

**Total Capital and Operating Expenditure**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Capital and Operating Revenue</b>											
Operating Revenue	175 211	175 211	52 450	29.9%	455	.3%	52 905	30.2%	27 202	53.2%	(98.3%)
Capital Revenue	8 020	-	-	-	-	-	-	-	245	6.1%	(100.0%)
<b>Total Revenue</b>	<b>183 231</b>	<b>175 211</b>	<b>52 450</b>	<b>28.6%</b>	<b>455</b>	<b>.3%</b>	<b>52 905</b>	<b>28.9%</b>	<b>27 447</b>	<b>51.4%</b>	<b>(98.3%)</b>
<b>Capital and Operating Expenditure</b>											
Operating Expenditure	167 191	167 191	19 799	11.8%	26 920	16.1%	46 719	27.9%	25 129	35.0%	7.1%
Capital Expenditure	8 020	8 020	100	1.2%	174	2.2%	274	3.4%	245	6.1%	(28.9%)
<b>Total Expenditure</b>	<b>175 211</b>	<b>175 211</b>	<b>19 899</b>	<b>11.4%</b>	<b>27 094</b>	<b>15.5%</b>	<b>46 993</b>	<b>26.8%</b>	<b>25 374</b>	<b>33.9%</b>	<b>6.8%</b>

**Part 3: Cash Receipts and Payments**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Cash Receipts and Payments</b>											
Opening Cash Balance	-	1 079	1 079	-	33 630	-	1 079	-	52 618	-	-
Receipts	175 211	175 211	52 450	29.9%	455	.3%	52 905	30.2%	27 453	52.6%	(98.3%)
External loans	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	150 579	150 579	50 284	33.4%	-	-	50 284	33.4%	25 968	58.6%	(100.0%)
Investments redeemed	2 500	2 500	520	20.8%	359	14.4%	880	35.2%	-	-	(100.0%)
Statutory receipts (including VAT)	-	-	-	-	-	-	-	-	-	-	-
Other receipts	22 132	22 132	1 646	7.4%	95	.4%	1 741	7.9%	1 485	15.0%	(93.6%)
Payments	175 211	175 211	19 899	11.4%	23 470	13.4%	43 368	24.8%	25 374	34.7%	(7.5%)
Salaries, wages and allowances	56 216	56 216	10 507	18.7%	10 212	18.2%	20 719	36.9%	8 476	38.6%	20.5%
Cash and creditor payments	-	-	-	-	-	-	-	-	-	-	-
Capital payments	8 020	8 020	100	1.2%	174	2.2%	274	3.4%	245	6.0%	(28.9%)
Investments made	-	-	-	-	-	-	-	-	-	-	-
External loans repaid	-	-	-	-	-	-	-	-	-	-	-
Statutory payments (including VAT)	-	-	-	-	-	-	-	-	-	-	-
Other payments	110 975	110 975	9 291	8.4%	13 084	11.8%	22 375	20.2%	16 653	34.3%	(21.4%)
Closing Cash Balance	1 079	1 079	33 630	-	10 615	-	10 615	-	54 697	-	-

**Part 4a: Operating Revenue and Expenditure by Function**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Water</b>											
Operating Revenue	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-
Other own revenue	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	-	-	-	-	-	-	-	-	-	-	-
Employee related costs	-	-	-	-	-	-	-	-	-	-	-
Bad and doubtful debt	-	-	-	-	-	-	-	-	-	-	-
Repairs and maintenance	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>		<b>-</b>		<b>-</b>		

**Part 4b: Operating Revenue and Expenditure by Function**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Electricity</b>											
<b>Operating Revenue</b>	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-
Other own revenue	-	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	-	-	-	-	-	-	-	-	-	-	-
Employee related costs	-	-	-	-	-	-	-	-	-	-	-
Bad and doubtful debt	-	-	-	-	-	-	-	-	-	-	-
Repairs and maintenance	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	-	-	-	-	-	-	-	-	-	-	-

**Part 4c: Operating Revenue and Expenditure by Function**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Waste Water Management</b>											
<b>Operating Revenue</b>	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-
Other own revenue	-	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	-	-	-	-	-	-	-	-	-	-	-
Employee related costs	-	-	-	-	-	-	-	-	-	-	-
Bad and doubtful debt	-	-	-	-	-	-	-	-	-	-	-
Repairs and maintenance	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	-	-	-	-	-	-	-	-	-	-	-

**Part 4d: Operating Revenue and Expenditure by Function**

R thousands	2009/10								2008/09		Q2 of 2008/09 to Q2 of 2009/10
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Waste Management</b>											
<b>Operating Revenue</b>	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-
Other own revenue	-	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	-	-	-	-	-	-	-	-	-	-	-
Employee related costs	-	-	-	-	-	-	-	-	-	-	-
Bad and doubtful debt	-	-	-	-	-	-	-	-	-	-	-
Repairs and maintenance	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	-	-	-	-	-	-	-	-	-	-	-

**Part 5: Debtor Age Analysis**

R thousands	0 - 30 Days		30 - 60 Days		60 - 90 Days		Over 90 Days		Total		Bad Debt Written Off	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtor Age Analysis By Income Source</b>												
Water	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-
Property Rates	-	-	-	-	-	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-	-	-	-	-	-
Refuse Removal	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Income Source</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>Debtor Age Analysis By Customer Group</b>												
Government	-	-	-	-	-	-	-	-	-	-	-	-
Business	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	-	-	-	-	-	-	-	-	-	-	-	-

**Part 6: Creditor Age Analysis**

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

**Contact Details**

Municipal Manager	S Molala	016 970 8707
Financial Manager	M E. Mhlahle	016 970 8625

Source: Local Government Database

1. All figures in this report are unaudited.
2. Submitted operating budget figures do not agree with adopted budget documentation.