

**AGGREGATED INFORMATION FOR FREE STATE
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2nd QUARTER ENDED 31 DECEMBER 2010**

Part1: Operating Revenue and Expenditure

| R thousands | 2010/11 | | | | | | | 2009/10 | | Q2 of 2009/10 to Q2 of 2010/11 | |
|--|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Operating Revenue and Expenditure | | | | | | | | | | | |
| Operating Revenue | 10 002 330 | 2 693 146 | 26.9% | 2 471 675 | 24.7% | 5 164 821 | 51.6% | 1 889 718 | 46.9% | 30.8% | |
| Billed Property rates | 1 220 638 | 377 664 | 30.9% | 379 485 | 31.1% | 757 139 | 62.0% | 353 658 | 58.3% | 7.3% | |
| Billed Service charges | 4 352 961 | 935 238 | 21.5% | 943 492 | 21.7% | 1 878 730 | 43.2% | 815 504 | 47.7% | 15.7% | |
| Other own revenue | 4 428 731 | 1 380 254 | 31.2% | 1 148 699 | 25.9% | 2 528 952 | 57.1% | 720 557 | 43.3% | 59.4% | |
| Operating Expenditure | 9 556 529 | 1 903 935 | 19.9% | 1 795 450 | 18.8% | 3 699 385 | 38.7% | 1 758 083 | 39.9% | 2.1% | |
| Employee related costs | 2 914 088 | 683 836 | 23.5% | 666 906 | 22.9% | 1 350 741 | 46.4% | 579 982 | 44.1% | 15.0% | |
| Bad and doubtful debt | 654 470 | 41 916 | 6.4% | 28 559 | 4.4% | 70 475 | 10.8% | 23 381 | 26.0% | 22.1% | |
| Bulk purchases | 2 209 553 | 627 062 | 28.4% | 491 733 | 22.3% | 1 118 795 | 50.6% | 532 996 | 53.0% | (7.7%) | |
| Other expenditure | 3 778 418 | 551 121 | 14.6% | 608 252 | 16.1% | 1 159 374 | 30.7% | 621 725 | 30.1% | (2.2%) | |
| Surplus/(Deficit) | 445 801 | 789 211 | | 676 225 | | 1 465 436 | | 131 635 | | | |
| Capital transfers and other adjustments | 15 300 | 10 114 | 66.1% | 9 176 | 60.0% | 19 291 | 126.1% | 41 442 | (279.8%) | (77.9%) | |
| Revised Surplus/(Deficit) | 461 101 | 799 325 | 173.4% | 685 402 | 148.6% | 1 484 727 | 322.0% | 173 077 | 44.0% | 296.0% | |

Part 2: Capital Revenue and Expenditure

| R thousands | 2010/11 | | | | | | | 2009/10 | | Q2 of 2009/10 to Q2 of 2010/11 | |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Capital Revenue and Expenditure | | | | | | | | | | | |
| Source of Finance | 1 985 679 | 276 040 | 13.9% | 349 237 | 17.6% | 625 277 | 31.5% | 362 566 | 31.3% | (3.7%) | |
| External loans | 155 873 | 827 | 5% | 1 246 | 8% | 2 072 | 1.3% | 14 817 | 15.3% | (91.6%) | |
| Internal contributions | 64 199 | 28 261 | 44.0% | 85 461 | 133.1% | 113 723 | 177.1% | 67 324 | 39.9% | 26.9% | |
| Transfers and subsidies | 1 475 475 | 228 133 | 15.5% | 213 237 | 14.5% | 441 370 | 29.9% | 265 069 | 32.6% | (19.4%) | |
| Other | 290 132 | 18 819 | 6.5% | 49 293 | 17.0% | 68 112 | 23.5% | 15 357 | 19.8% | 221.0% | |
| Capital Expenditure | 1 986 648 | 295 352 | 14.9% | 366 738 | 18.5% | 662 089 | 33.3% | 356 733 | 29.6% | 2.8% | |
| Water and Sanitation | 740 911 | 113 841 | 15.4% | 127 879 | 17.3% | 241 719 | 32.6% | 101 536 | 31.3% | 25.9% | |
| Electricity | 157 192 | 10 596 | 6.7% | 9 726 | 6.2% | 20 322 | 12.9% | 37 365 | 47.4% | (74.0%) | |
| Housing | 161 000 | 1 908 | 1.2% | 2 816 | 1.7% | 4 724 | 2.9% | 3 449 | 6.8% | (18.4%) | |
| Roads, pavements, bridges and storm water | 440 406 | 79 138 | 18.0% | 107 403 | 24.4% | 186 540 | 42.4% | 120 515 | 47.4% | (10.9%) | |
| Other | 487 140 | 89 870 | 18.4% | 118 914 | 24.4% | 208 784 | 42.9% | 93 868 | 19.2% | 26.7% | |

Total Capital and Operating Expenditure

| R thousands | 2010/11 | | | | | | | 2009/10 | | Q2 of 2009/10 to Q2 of 2010/11 | |
|--|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Capital and Operating Revenue | | | | | | | | | | | |
| Operating Revenue | 10 002 330 | 2 693 146 | 26.9% | 2 471 675 | 24.7% | 5 164 821 | 51.6% | 1 889 718 | 46.9% | 30.8% | |
| Capital Revenue | 1 985 679 | 276 040 | 13.9% | 349 237 | 17.6% | 625 277 | 31.5% | 362 566 | 31.3% | (3.7%) | |
| Total Revenue | 11 988 009 | 2 969 186 | 24.8% | 2 820 912 | 23.5% | 5 790 098 | 48.3% | 2 252 285 | 44.0% | 25.2% | |
| Capital and Operating Expenditure | | | | | | | | | | | |
| Operating Expenditure | 9 556 529 | 1 903 935 | 19.9% | 1 795 450 | 18.8% | 3 699 385 | 38.7% | 1 758 083 | 39.9% | 2.1% | |
| Capital Expenditure | 1 986 648 | 295 352 | 14.9% | 366 738 | 18.5% | 662 089 | 33.3% | 356 733 | 29.6% | 2.8% | |
| Total Expenditure | 11 543 177 | 2 199 287 | 19.1% | 2 162 188 | 18.7% | 4 361 474 | 37.8% | 2 114 816 | 37.8% | 2.2% | |

Part 3: Cash Receipts and Payments

| R thousands | 2010/11 | | | | | | | 2009/10 | | Q2 of 2009/10 to Q2 of 2010/11 | |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Cash Receipts and Payments | | | | | | | | | | | |
| Opening Cash Balance | 62 532 | 61 162 | 97.8% | 199 484 | 319.0% | 61 162 | 97.8% | 107 478 | (4 732.6%) | 85.6% | |
| Cash receipts by source | 15 698 304 | 2 627 629 | 16.7% | 2 582 417 | 16.5% | 5 210 046 | 33.2% | 2 047 966 | 51.5% | 26.1% | |
| Statutory receipts (including VAT) | 69 278 | 12 709 | 18.3% | 2 494 | 3.6% | 15 202 | 21.9% | 15 291 | 32.2% | (83.7%) | |
| Service charges | 9 997 525 | 1 039 008 | 10.4% | 1 077 159 | 10.8% | 2 116 167 | 21.2% | 979 215 | 41.6% | 10.0% | |
| Transfers (operational and capital) | 3 542 177 | 1 638 739 | 46.3% | 1 289 157 | 36.4% | 2 927 896 | 82.7% | 848 416 | 68.4% | 51.9% | |
| Other receipts | 2 019 928 | 169 390 | 8.4% | 282 306 | 14.0% | 451 696 | 22.4% | 169 153 | 44.5% | 66.9% | |
| Contributions recognised - cap. & contr. assets | - | - | - | - | - | - | - | - | - | - | |
| Proceeds on disposal of PPE | - | - | - | - | - | - | - | - | - | - | |
| External loans | 70 972 | - | - | - | - | - | - | 570 | .6% | (100.0%) | |
| Net increase (decr.) in assets / liabilities | (1 175) | (232 216) | 14 745.8% | (68 699) | 4 362.4% | (300 916) | 19 108.2% | 35 321 | 120.8% | (294.5%) | |
| Cash payments by type | 10 629 660 | 2 489 307 | 23.4% | 2 385 205 | 22.4% | 4 874 511 | 45.9% | 2 144 515 | 52.7% | 11.2% | |
| Employee related costs | 2 818 407 | 655 146 | 23.2% | 641 226 | 22.8% | 1 296 372 | 46.0% | 566 637 | 50.2% | 13.2% | |
| Grant and subsidies | 166 163 | 26 863 | 16.2% | 15 654 | 9.4% | 42 517 | 25.6% | 10 250 | 63.5% | 52.7% | |
| Bulk Purchases - electr., water and sewerage | 134 749 | - | - | - | - | - | - | - | - | - | |
| Other payments to service providers | 3 933 961 | 1 239 262 | 31.5% | 1 112 269 | 28.3% | 2 351 532 | 59.8% | 981 069 | 68.2% | 13.4% | |
| Capital assets | 883 142 | 380 877 | 43.1% | 337 530 | 38.2% | 718 407 | 81.3% | 404 679 | 45.8% | (16.6%) | |
| Repayment of borrowing | 28 283 | 22 625 | 78.9% | 13 748 | 48.6% | 36 073 | 127.5% | 40 680 | 126.1% | (66.2%) | |
| Other cash flows / payments | 2 664 955 | 164 833 | 6.2% | 264 778 | 9.9% | 429 612 | 16.1% | 141 200 | 23.8% | 87.5% | |
| Closing Cash Balance | 5 131 177 | 199 484 | 3.9% | 396 697 | 7.7% | 396 697 | 7.7% | 10 930 | 4.4% | 3 529.6% | |

Part 4a: Operating Revenue and Expenditure by Function

| R thousands | 2010/11 | | | | | | | 2009/10 | | Q2 of 2009/10 to Q2 of 2010/11 | |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Water | | | | | | | | | | | |
| Operating Revenue | 1 387 757 | 273 628 | 19.7% | 338 661 | 24.4% | 612 289 | 44.1% | 293 444 | 44.5% | 15.4% | |
| Billed Service charges | 915 004 | 172 862 | 18.9% | 258 458 | 28.2% | 431 319 | 47.1% | 225 412 | 48.6% | 14.7% | |
| Transfers and subsidies | 377 855 | 99 134 | 26.2% | 74 662 | 19.8% | 173 796 | 46.0% | 65 324 | 34.9% | 14.3% | |
| Other own revenue | 94 898 | 1 633 | 1.7% | 5 541 | 5.8% | 7 174 | 7.6% | 2 707 | 103.9% | 104.7% | |
| Operating Expenditure | 1 094 487 | 225 191 | 20.6% | 227 038 | 20.7% | 452 228 | 41.3% | 246 929 | 45.2% | (8.1%) | |
| Employee related costs | 182 092 | 45 917 | 25.2% | 41 826 | 23.0% | 87 743 | 48.2% | 34 264 | 51.6% | 22.1% | |
| Bad and doubtful debt | 64 221 | 9 050 | 14.1% | 7 550 | 11.8% | 16 600 | 25.8% | 8 291 | 30.4% | (8.9%) | |
| Bulk purchases | 526 578 | 112 756 | 21.4% | 119 244 | 22.6% | 232 000 | 44.1% | 149 393 | 49.6% | (20.2%) | |
| Other expenditure | 321 596 | 57 468 | 17.9% | 58 418 | 18.2% | 115 886 | 36.0% | 54 982 | 36.1% | 6.2% | |
| Surplus/(Deficit) | 293 270 | 48 437 | | 111 623 | | 160 061 | | 46 515 | | | |
| Capital transfers and other adjustments | - | - | - | - | - | - | - | (166) | 18.8% | (100.0%) | |
| Revised Surplus/(Deficit) | 293 270 | 48 437 | 16.5% | 111 623 | 38.1% | 160 061 | 54.6% | 46 349 | 44.8% | 140.8% | |

Part 4b: Operating Revenue and Expenditure by Function

| R thousands | 2010/11 | | | | | | | 2009/10 | | O2 of 2009/10 to O2 of 2010/11 | |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Electricity | | | | | | | | | | | |
| Operating Revenue | 2 888 504 | 643 298 | 22.3% | 559 924 | 19.4% | 1 203 222 | 41.7% | 514 545 | 47.2% | 8.8% | |
| Billed Service charges | 2 657 372 | 611 290 | 23.0% | 520 834 | 19.6% | 1 132 124 | 42.6% | 472 936 | 49.7% | 10.1% | |
| Transfers and subsidies | 134 564 | 26 566 | 19.7% | 28 839 | 21.4% | 55 405 | 41.2% | 19 086 | 34.4% | 51.1% | |
| Other own revenue | 96 568 | 5 442 | 5.6% | 10 251 | 10.6% | 15 693 | 16.3% | 22 523 | 22.3% | (54.5%) | |
| Operating Expenditure | 2 517 629 | 635 277 | 25.2% | 497 830 | 19.8% | 1 133 108 | 45.0% | 542 592 | 53.6% | (8.2%) | |
| Employee related costs | 193 831 | 43 868 | 22.6% | 48 233 | 24.9% | 92 102 | 47.5% | 35 678 | 46.7% | 35.2% | |
| Bad and doubtful debt | 41 043 | 7 239 | 17.6% | 6 606 | 16.1% | 13 845 | 33.7% | 3 990 | 29.8% | 65.6% | |
| Bulk purchases | 1 682 502 | 512 881 | 30.5% | 371 810 | 22.1% | 884 691 | 52.6% | 383 603 | 58.0% | (3.1%) | |
| Other expenditure | 600 253 | 71 289 | 11.9% | 71 181 | 11.9% | 142 470 | 23.7% | 119 321 | 44.6% | (40.3%) | |
| Surplus/(Deficit) | 370 876 | 8 020 | | 62 094 | | 70 114 | | (28 047) | | | |
| Capital transfers and other adjustments | | | | | | | | | | | |
| Revised Surplus/(Deficit) | 370 876 | 8 020 | 2.2% | 62 094 | 16.7% | 70 114 | 18.9% | (28 047) | 50.2% | (321.4%) | |

Part 4c: Operating Revenue and Expenditure by Function

| R thousands | 2010/11 | | | | | | | 2009/10 | | O2 of 2009/10 to O2 of 2010/11 | |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Waste Water Management | | | | | | | | | | | |
| Operating Revenue | 768 528 | 181 865 | 23.7% | 186 565 | 24.3% | 368 430 | 47.9% | 129 158 | 39.9% | 44.4% | |
| Billed Service charges | 465 701 | 91 826 | 19.7% | 96 347 | 20.7% | 188 173 | 40.4% | 78 439 | 38.2% | 22.8% | |
| Transfers and subsidies | 287 436 | 89 215 | 31.0% | 89 424 | 31.1% | 178 639 | 62.1% | 49 166 | 42.4% | 81.9% | |
| Other own revenue | 15 391 | 824 | 5.4% | 794 | 5.2% | 1 618 | 10.5% | 1 553 | 34.8% | (48.9%) | |
| Operating Expenditure | 465 072 | 65 831 | 14.2% | 72 409 | 15.6% | 138 240 | 29.7% | 65 263 | 33.6% | 10.9% | |
| Employee related costs | 193 721 | 37 128 | 19.2% | 40 833 | 21.1% | 77 961 | 40.2% | 30 744 | 50.4% | 52.8% | |
| Bad and doubtful debt | 20 225 | 500 | 2.5% | 167 | 0.8% | 667 | 3.3% | 504 | 8.3% | (66.9%) | |
| Bulk purchases | 200 | 45 | 22.6% | 50 | 24.8% | 95 | 47.4% | 34 015 | 24.0% | (100.0%) | |
| Other expenditure | 250 926 | 28 158 | 11.2% | 31 360 | 12.5% | 59 518 | 23.7% | 34 015 | 24.0% | (7.8%) | |
| Surplus/(Deficit) | 303 456 | 116 034 | | 114 157 | | 230 190 | | 63 896 | | | |
| Capital transfers and other adjustments | | | | | | | | | | | |
| Revised Surplus/(Deficit) | 303 456 | 116 034 | 38.2% | 114 157 | 37.6% | 230 190 | 75.9% | 63 896 | 38.9% | 78.7% | |

Part 4d: Operating Revenue and Expenditure by Function

| R thousands | 2010/11 | | | | | | | 2009/10 | | O2 of 2009/10 to O2 of 2010/11 | |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Waste Management | | | | | | | | | | | |
| Operating Revenue | 410 565 | 73 893 | 18.0% | 56 385 | 13.7% | 130 278 | 31.7% | 48 600 | 50.6% | 16.0% | |
| Billed Service charges | 184 507 | 34 602 | 18.8% | 36 380 | 19.7% | 70 982 | 38.5% | 32 054 | 63.6% | 13.5% | |
| Transfers and subsidies | 215 259 | 37 092 | 17.2% | 19 478 | 9.0% | 56 570 | 26.3% | 13 232 | 42.5% | 47.2% | |
| Other own revenue | 10 800 | 2 199 | 20.4% | 526 | 4.9% | 2 725 | 25.2% | 3 314 | 25.3% | (84.1%) | |
| Operating Expenditure | 309 639 | 57 718 | 18.6% | 48 356 | 15.6% | 106 073 | 34.3% | 48 731 | 42.1% | (8%) | |
| Employee related costs | 144 862 | 35 686 | 24.6% | 34 801 | 24.0% | 70 487 | 48.7% | 33 691 | 53.7% | 3.3% | |
| Bad and doubtful debt | 20 976 | 10 426 | 49.7% | 267 | 1.3% | 10 692 | 51.0% | 998 | 16.3% | (73.3%) | |
| Bulk purchases | - | - | - | - | - | - | - | - | - | - | |
| Other expenditure | 143 802 | 11 606 | 8.1% | 13 288 | 9.2% | 24 894 | 17.3% | 14 042 | 29.5% | (5.4%) | |
| Surplus/(Deficit) | 100 926 | 16 176 | | 8 029 | | 24 205 | | (131) | | | |
| Capital transfers and other adjustments | | | | | | | | | | | |
| Revised Surplus/(Deficit) | 100 926 | 16 176 | 16.0% | 8 029 | 8.0% | 24 205 | 24.0% | (131) | 46.1% | (6 226.2%) | |

Part 5: Debtor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Written Off | |
|--|----------------|-------------|----------------|-------------|----------------|-------------|------------------|--------------|------------------|---------------|-------------|----------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtor Age Analysis By Income Source | | | | | | | | | | | | |
| Water | 131 569 | 7.8% | 100 306 | 5.9% | 79 046 | 4.7% | 1 379 472 | 81.6% | 1 690 393 | 32.4% | 37 | - |
| Electricity | 184 853 | 30.8% | 59 523 | 9.9% | 37 575 | 6.3% | 317 258 | 52.9% | 599 209 | 11.5% | 5 | - |
| Property Rates | 96 906 | 8.6% | 46 290 | 4.1% | 41 352 | 3.7% | 944 755 | 83.7% | 1 129 303 | 21.6% | 21 | - |
| Sanitation | 43 843 | 6.7% | 26 568 | 4.0% | 21 331 | 3.2% | 566 449 | 86.1% | 658 192 | 12.6% | 22 | - |
| Refuse Removal | 28 029 | 6.6% | 16 048 | 3.8% | 14 485 | 3.4% | 363 798 | 86.1% | 422 360 | 8.1% | 15 | - |
| Other | 16 053 | 2.2% | 13 914 | 1.9% | 15 522 | 2.1% | 679 429 | 93.7% | 724 919 | 13.9% | - | - |
| Total By Income Source | 501 254 | 9.6% | 262 647 | 5.0% | 209 312 | 4.0% | 4 251 161 | 81.4% | 5 224 375 | 100.0% | 100 | - |
| Debtor Age Analysis By Customer Group | | | | | | | | | | | | |
| Government | 42 738 | 9.6% | 30 023 | 6.7% | 24 206 | 5.4% | 348 422 | 78.2% | 445 389 | 8.5% | - | - |
| Business | 149 053 | 23.1% | 49 682 | 7.7% | 29 272 | 4.5% | 416 436 | 64.6% | 644 443 | 12.3% | - | - |
| Households | 260 110 | 8.2% | 152 258 | 4.8% | 124 929 | 3.9% | 2 647 673 | 83.1% | 3 184 971 | 61.0% | - | - |
| Other | 49 353 | 5.2% | 30 684 | 3.2% | 30 905 | 3.3% | 838 631 | 88.3% | 949 572 | 18.2% | 100 | - |
| Total By Customer Group | 501 254 | 9.6% | 262 647 | 5.0% | 209 312 | 4.0% | 4 251 161 | 81.4% | 5 224 375 | 100.0% | 100 | - |

Part 6: Creditor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|------------------------------|----------------|--------------|---------------|-------------|---------------|-------------|----------------|--------------|------------------|---------------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | 132 231 | 54.2% | 37 626 | 15.4% | 17 894 | 7.3% | 56 027 | 23.0% | 243 777 | 16.1% |
| Bulk Water | 25 138 | 9.0% | 32 986 | 11.9% | 23 033 | 8.3% | 197 021 | 70.8% | 278 177 | 18.4% |
| PAYE deductions | 14 200 | 70.7% | 407 | 2.0% | (911) | (4.5%) | 6 393 | 31.8% | 20 089 | 1.3% |
| VAT (output less input) | (606) | 61.8% | (127) | 12.9% | 4 930 | (501.1%) | (5 181) | 526.8% | (994) | (1.1%) |
| Pensions / Retirement | 10 723 | 64.8% | 638 | 3.9% | 634 | 3.8% | 4 554 | 27.5% | 16 549 | 1.1% |
| Loan repayments | 15 971 | 14.3% | 316 | 3% | 144 | 1% | 94 902 | 85.2% | 111 332 | 7.4% |
| Trade Creditors | 743 489 | 94.3% | 14 123 | 1.8% | 7 676 | 1.0% | 23 517 | 3.0% | 788 805 | 52.1% |
| Auditor-General | 3 224 | 18.9% | 3 255 | 19.1% | 2 045 | 12.0% | 8 553 | 50.1% | 17 078 | 1.1% |
| Other | 11 416 | 29.4% | 1 538 | 4.0% | 2 051 | 5.3% | 23 797 | 61.3% | 38 802 | 2.6% |
| Total | 955 785 | 63.1% | 90 761 | 6.0% | 57 496 | 3.8% | 409 583 | 27.1% | 1 513 625 | 100.0% |

Source Local Government Database

1. All figures in this report are unaudited. Revenue reflected is billed revenue

Free State: Letsemeng(FS161)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2nd QUARTER ENDED 31 DECEMBER 2010

Part1: Operating Revenue and Expenditure

| R thousands | 2010/11 | | | | | | | 2009/10 | | O2 of 2009/10 to O2 of 2010/11 | |
|--|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Operating Revenue and Expenditure | | | | | | | | | | | |
| Operating Revenue | 80 554 | 26 432 | 32.8% | 22 956 | 28.5% | 49 388 | 61.3% | 18 972 | 64.6% | 21.0% | |
| Billed Property rates | 4 642 | 1 323 | 28.5% | 1 258 | 27.1% | 2 582 | 55.6% | 1 071 | 50.3% | 17.5% | |
| Billed Service charges | 25 283 | 7 268 | 28.7% | 7 139 | 28.2% | 14 407 | 57.0% | 5 769 | 39.2% | 23.8% | |
| Other own revenue | 50 629 | 17 840 | 35.2% | 14 559 | 28.8% | 32 399 | 64.0% | 12 132 | 83.3% | 20.0% | |
| Operating Expenditure | 92 869 | 12 995 | 14.0% | 12 707 | 13.7% | 25 702 | 27.7% | 12 275 | 35.0% | 3.5% | |
| Employee related costs | 21 066 | 5 631 | 26.7% | 5 000 | 23.7% | 10 631 | 50.5% | 4 872 | 50.5% | 2.6% | |
| Bad and doubtful debt | 1 421 | - | - | - | - | - | - | - | - | - | |
| Bulk purchases | 13 485 | 1 645 | 12.2% | 1 013 | 7.5% | 2 658 | 19.7% | 1 753 | 36.6% | (42.2%) | |
| Other expenditure | 56 897 | 5 719 | 10.1% | 6 694 | 11.8% | 12 412 | 21.8% | 5 651 | 28.0% | 18.5% | |
| Surplus/(Deficit) | (12 315) | 13 437 | | 10 249 | | 23 686 | | 6 697 | | | |
| Capital transfers and other adjustments | | | | | | | | | | | |
| Revised Surplus/(Deficit) | (12 315) | 13 437 | | 10 249 | | 23 686 | | 6 697 | | | |

Part 2: Capital Revenue and Expenditure

| R thousands | 2010/11 | | | | | | | 2009/10 | | O2 of 2009/10 to O2 of 2010/11 | |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Capital Revenue and Expenditure | | | | | | | | | | | |
| Source of Finance | 19 494 | 3 356 | 17.2% | 2 921 | 15.0% | 6 277 | 32.2% | 6 185 | 40.9% | (52.8%) | |
| External loans | - | - | - | - | - | - | - | - | - | - | |
| Internal contributions | - | - | - | - | - | - | - | - | - | - | |
| Transfers and subsidies | 14 381 | 3 356 | 23.3% | 2 921 | 20.3% | 6 277 | 43.6% | 6 185 | 59.0% | (52.8%) | |
| Other | 5 113 | - | - | - | - | - | - | - | - | - | |
| Capital Expenditure | 19 494 | 3 356 | 17.2% | 2 921 | 15.0% | 6 277 | 32.2% | 6 185 | 40.9% | (52.8%) | |
| Water and Sanitation | 9 024 | 780 | 8.6% | 594 | 6.6% | 1 374 | 15.2% | 5 180 | 45.2% | (88.5%) | |
| Electricity | - | - | - | - | - | - | - | 448 | 64.6% | (100.0%) | |
| Housing | - | - | - | - | - | - | - | - | - | - | |
| Roads, pavements, bridges and storm water | 5 725 | 2 350 | 41.0% | 1 887 | 33.0% | 4 237 | 74.0% | 557 | 238.7% | (100.0%) | |
| Other | 4 745 | 226 | 4.8% | 440 | 9.3% | 666 | 14.0% | - | - | (100.0%) | |

Total Capital and Operating Expenditure

| R thousands | 2010/11 | | | | | | | 2009/10 | | O2 of 2009/10 to O2 of 2010/11 | |
|--|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Capital and Operating Revenue | | | | | | | | | | | |
| Operating Revenue | 80 554 | 26 432 | 32.8% | 22 956 | 28.5% | 49 388 | 61.3% | 18 972 | 64.6% | 21.0% | |
| Capital Revenue | 19 494 | 3 356 | 17.2% | 2 921 | 15.0% | 6 277 | 32.2% | 6 185 | 40.9% | (52.8%) | |
| Total Revenue | 100 048 | 29 788 | 29.8% | 25 877 | 25.9% | 55 665 | 55.6% | 25 157 | 58.1% | 2.9% | |
| Capital and Operating Expenditure | | | | | | | | | | | |
| Operating Expenditure | 92 869 | 12 995 | 14.0% | 12 707 | 13.7% | 25 702 | 27.7% | 12 275 | 35.0% | 3.5% | |
| Capital Expenditure | 19 494 | 3 356 | 17.2% | 2 921 | 15.0% | 6 277 | 32.2% | 6 185 | 40.9% | (52.8%) | |
| Total Expenditure | 112 363 | 16 351 | 14.6% | 15 627 | 13.9% | 31 979 | 28.5% | 18 460 | 36.6% | (15.3%) | |

Part 3: Cash Receipts and Payments

| R thousands | 2010/11 | | | | | | | 2009/10 | | O2 of 2009/10 to O2 of 2010/11 | |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Cash Receipts and Payments | | | | | | | | | | | |
| Opening Cash Balance | (4 552) | (4 552) | | (1 185) | | (4 552) | | 4 396 | | 19.0% | |
| Cash receipts by source | 966 642 | 22 341 | 2.3% | 21 173 | 2.2% | 43 514 | 4.5% | 17 799 | 27.8% | 19.0% | |
| Statutory receipts (including VAT) | - | 760 | - | 70 | - | 830 | - | - | - | (100.0%) | |
| Service charges | 35 904 | 6 265 | 17.4% | 6 017 | 16.8% | 12 282 | 34.2% | 5 110 | - | 17.7% | |
| Transfers (operational and capital) | 40 637 | 25 133 | 61.8% | 18 997 | 46.7% | 44 130 | 108.6% | 21 277 | 89.2% | (10.7%) | |
| Other receipts | 890 101 | - | - | - | - | - | - | 1 127 | 5.7% | (100.0%) | |
| Contributions recognised - cap. & contr. assets | - | - | - | - | - | - | - | - | - | - | |
| Proceeds on disposal of PPE | - | - | - | - | - | - | - | - | - | - | |
| External loans | - | - | - | - | - | - | - | - | - | - | |
| Net increase (decr.) in assets / liabilities | - | (9 817) | - | (3 911) | - | (13 727) | - | (9 715) | (534.4%) | (59.7%) | |
| Cash payments by type | 966 642 | 18 975 | 2.0% | 17 008 | 1.8% | 35 982 | 3.7% | 17 138 | 34.7% | (8.5%) | |
| Employee related costs | 20 225 | 5 297 | 26.2% | 5 043 | 24.9% | 10 340 | 51.1% | 4 828 | 32.9% | 4.5% | |
| Grant and subsidies | - | - | - | - | - | - | - | - | - | - | |
| Bulk Purchases - electr., water and sewerage | - | - | - | - | - | - | - | - | - | - | |
| Other payments to service providers | 53 420 | 9 835 | 18.4% | 8 514 | 15.9% | 18 349 | 34.3% | 8 207 | 43.0% | 3.7% | |
| Capital assets | - | 3 842 | - | 3 451 | - | 7 293 | - | 3 744 | 37.2% | (7.8%) | |
| Repayment of borrowing | - | - | - | - | - | - | - | 24 | 22.8% | (100.0%) | |
| Other cash flows / payments | 892 997 | - | - | - | - | - | - | 334 | - | (100.0%) | |
| Closing Cash Balance | (4 552) | (1 185) | | 2 980 | | 2 980 | | 5 056 | | | |

Part 4a: Operating Revenue and Expenditure by Function

| R thousands | 2010/11 | | | | | | | 2009/10 | | O2 of 2009/10 to O2 of 2010/11 | |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Water | | | | | | | | | | | |
| Operating Revenue | 16 625 | 5 969 | 35.9% | 5 083 | 30.6% | 11 053 | 66.5% | 5 143 | 78.5% | (1.2%) | |
| Billed Service charges | 7 114 | 1 642 | 23.1% | 1 237 | 17.4% | 2 879 | 40.5% | 1 113 | 31.6% | 11.1% | |
| Transfers and subsidies | 9 505 | 4 326 | 45.5% | 3 289 | 34.6% | 7 616 | 80.1% | 3 521 | 88.9% | (6.6%) | |
| Other own revenue | 6 | 1 | 23.3% | 57 | 9194.6% | 558 | 9 217.9% | 509 | 14 537.5% | 9.4% | |
| Operating Expenditure | 13 639 | 1 372 | 10.1% | 1 536 | 11.3% | 2 907 | 21.3% | 1 203 | 24.4% | 27.6% | |
| Employee related costs | 2 438 | 600 | 24.6% | 570 | 23.4% | 1 171 | 48.0% | 543 | 49.2% | 5.1% | |
| Bad and doubtful debt | 721 | - | - | - | - | - | - | - | - | - | |
| Bulk purchases | - | 179 | - | 142 | - | 321 | - | 203 | 20.5% | (30.3%) | |
| Other expenditure | 10 480 | 592 | 5.6% | 824 | 7.9% | 1 416 | 13.5% | 457 | 18.4% | 80.1% | |
| Surplus/(Deficit) | 2 986 | 4 598 | | 3 548 | | 8 146 | | 3 940 | | | |
| Capital transfers and other adjustments | | | | | | | | | | | |
| Revised Surplus/(Deficit) | 2 986 | 4 598 | | 3 548 | | 8 146 | | 3 940 | | | |

Part 4b: Operating Revenue and Expenditure by Function

| R thousands | 2010/11 | | | | | | | 2009/10 | | Q2 of 2009/10 to Q2 of 2010/11 | |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Electricity | | | | | | | | | | | |
| Operating Revenue | 24 822 | 8 148 | 32.8% | 6 158 | 24.8% | 14 306 | 57.6% | 5 430 | 59.4% | 13.4% | |
| Billed Service charges | 6 756 | 2 712 | 40.1% | 2 977 | 44.1% | 5 689 | 84.2% | 2 455 | 43.8% | 21.3% | |
| Transfers and subsidies | 11 932 | 4 935 | 41.4% | 3 167 | 26.5% | 8 102 | 67.9% | 2 957 | - | 7.1% | |
| Other own revenue | 6 133 | 501 | 8.2% | 15 | 2% | 515 | 8.4% | 18 | 10.4% | (17.1%) | |
| Operating Expenditure | 24 431 | 4 081 | 16.7% | 3 262 | 13.4% | 7 344 | 30.1% | 3 199 | 43.4% | 2.0% | |
| Employee related costs | 2 589 | 601 | 23.2% | 407 | 15.7% | 1 009 | 39.0% | 601 | 56.4% | (32.3%) | |
| Bad and doubtful debt | - | - | - | - | - | - | - | - | - | - | |
| Bulk purchases | 13 485 | 1 466 | 10.9% | 871 | 6.5% | 2 337 | 17.3% | 1 549 | 39.3% | (43.8%) | |
| Other expenditure | 8 357 | 2 014 | 24.1% | 1 984 | 23.7% | 3 998 | 47.8% | 1 048 | 47.7% | 89.2% | |
| Surplus/(Deficit) | 391 | 4 067 | | 2 896 | | 6 962 | | 2 231 | | | |
| Capital transfers and other adjustments | - | - | - | - | - | - | - | - | - | - | |
| Revised Surplus/(Deficit) | 391 | 4 067 | | 2 896 | | 6 962 | | 2 231 | | | |

Part 4c: Operating Revenue and Expenditure by Function

| R thousands | 2010/11 | | | | | | | 2009/10 | | Q2 of 2009/10 to Q2 of 2010/11 | |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Waste Water Management | | | | | | | | | | | |
| Operating Revenue | 13 489 | 4 661 | 34.6% | 4 145 | 30.7% | 8 806 | 65.3% | 2 827 | 64.9% | 46.6% | |
| Billed Service charges | 5 799 | 1 481 | 25.5% | 1 484 | 25.6% | 2 964 | 51.1% | 1 337 | 52.4% | 11.0% | |
| Transfers and subsidies | 7 689 | 3 180 | 41.4% | 2 661 | 34.6% | 5 841 | 76.0% | 1 490 | 66.4% | 78.6% | |
| Other own revenue | - | - | - | - | - | - | - | - | - | - | |
| Operating Expenditure | 9 444 | 181 | 1.9% | 253 | 2.7% | 434 | 4.6% | 349 | 10.9% | (27.5%) | |
| Employee related costs | 620 | 157 | 25.4% | 163 | 26.3% | 321 | 51.7% | 146 | 49.0% | 11.9% | |
| Bad and doubtful debt | 275 | - | - | - | - | - | - | - | - | - | |
| Bulk purchases | - | - | - | - | - | - | - | - | - | - | |
| Other expenditure | 8 548 | 23 | 3% | 90 | 1.1% | 113 | 1.3% | 203 | 7.4% | (55.8%) | |
| Surplus/(Deficit) | 4 045 | 4 481 | | 3 891 | | 8 372 | | 2 478 | | | |
| Capital transfers and other adjustments | - | - | - | - | - | - | - | - | - | - | |
| Revised Surplus/(Deficit) | 4 045 | 4 481 | | 3 891 | | 8 372 | | 2 478 | | | |

Part 4d: Operating Revenue and Expenditure by Function

| R thousands | 2010/11 | | | | | | | 2009/10 | | Q2 of 2009/10 to Q2 of 2010/11 | |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Waste Management | | | | | | | | | | | |
| Operating Revenue | 13 235 | 4 583 | 34.6% | 4 073 | 30.8% | 8 655 | 65.4% | 2 772 | 59.7% | 46.9% | |
| Billed Service charges | 5 613 | 1 433 | 25.5% | 1 438 | 25.6% | 2 871 | 51.1% | 864 | 26.1% | 66.4% | |
| Transfers and subsidies | 7 615 | 3 149 | 41.4% | 2 635 | 34.6% | 5 784 | 76.0% | 1 476 | 66.4% | 78.6% | |
| Other own revenue | 7 | 0 | 2.0% | 0 | 1.8% | 0 | 3.8% | 433 | 2 557.2% | (100.0%) | |
| Operating Expenditure | 10 393 | 483 | 4.6% | 504 | 4.9% | 987 | 9.5% | 508 | 18.1% | (7%) | |
| Employee related costs | 1 928 | 452 | 23.4% | 479 | 24.9% | 931 | 48.3% | 450 | 49.1% | 6.5% | |
| Bad and doubtful debt | 275 | - | - | - | - | - | - | - | - | - | |
| Bulk purchases | - | - | - | - | - | - | - | - | - | - | |
| Other expenditure | 8 190 | 31 | 4% | 25 | 3% | 56 | 7% | 58 | 2.6% | (57.0%) | |
| Surplus/(Deficit) | 2 842 | 4 099 | | 3 568 | | 7 668 | | 2 264 | | | |
| Capital transfers and other adjustments | - | - | - | - | - | - | - | - | - | - | |
| Revised Surplus/(Deficit) | 2 842 | 4 099 | | 3 568 | | 7 668 | | 2 264 | | | |

Part 5: Debtor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Written Off | |
|--|--------------|--------------|--------------|-------------|--------------|-------------|---------------|--------------|---------------|---------------|-------------|---|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtor Age Analysis By Income Source | | | | | | | | | | | | |
| Water | 646 | 12.8% | 382 | 7.6% | 306 | 6.1% | 3 706 | 73.5% | 5 040 | 27.8% | - | - |
| Electricity | 445 | 37.5% | 183 | 15.4% | 86 | 7.3% | 473 | 39.8% | 1 188 | 6.5% | - | - |
| Property Rates | 406 | 11.5% | 305 | 8.6% | 270 | 7.6% | 2 557 | 72.3% | 3 538 | 19.5% | - | - |
| Sanitation | 578 | 14.1% | 177 | 4.3% | 131 | 3.2% | 3 202 | 78.3% | 4 088 | 22.5% | - | - |
| Refuse Removal | 559 | 14.6% | 170 | 4.4% | 129 | 3.4% | 2 971 | 77.6% | 3 829 | 21.1% | - | - |
| Other | 34 | 7.3% | 14 | 3.0% | 12 | 2.6% | 409 | 87.1% | 470 | 2.6% | - | - |
| Total By Income Source | 2 669 | 14.7% | 1 231 | 6.8% | 934 | 5.1% | 13 318 | 73.4% | 18 152 | 100.0% | - | - |
| Debtor Age Analysis By Customer Group | | | | | | | | | | | | |
| Government | 119 | 24.9% | 106 | 22.2% | 77 | 16.1% | 175 | 36.8% | 477 | 2.6% | - | - |
| Business | 413 | 8.6% | 881 | 18.4% | 64 | 1.3% | 3 433 | 71.7% | 4 790 | 26.4% | - | - |
| Households | 1 966 | 17.1% | 83 | 7% | 639 | 5.5% | 8 838 | 76.7% | 11 526 | 63.5% | - | - |
| Other | 172 | 12.6% | 161 | 11.9% | 154 | 11.3% | 872 | 64.2% | 1 359 | 7.5% | - | - |
| Total By Customer Group | 2 669 | 14.7% | 1 231 | 6.8% | 934 | 5.1% | 13 318 | 73.4% | 18 152 | 100.0% | - | - |

Part 6: Creditor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|------------------------------|--------------|---------------|--------------|---|--------------|---|--------------|---|--------------|---------------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | 896 | 100.0% | - | - | - | - | - | - | 896 | 82.1% |
| Bulk Water | 160 | 100.0% | - | - | - | - | - | - | 160 | 14.6% |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | - | - | - | - | - | - | - | - | - | - |
| Auditor-General | 35 | 100.0% | - | - | - | - | - | - | 35 | 3.2% |
| Other | - | - | - | - | - | - | - | - | - | - |
| Total | 1 091 | 100.0% | - | - | - | - | - | - | 1 091 | 100.0% |

Contact Details

| | | |
|-------------------|----------------------|--------------|
| Municipal Manager | Mr IE Poole (Acting) | 053 205 9200 |
| Financial Manager | Ms KES Botha | 053 205 9200 |

Source Local Government Database

1. All figures in this report are unaudited. Revenue reflected is billed revenue

Free State: Kopanong(FS162)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2nd QUARTER ENDED 31 DECEMBER 2010

Part1: Operating Revenue and Expenditure

| R thousands | 2010/11 | | | | | | | 2009/10 | | Q2 of 2009/10 to Q2 of 2010/11 | |
|--|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Operating Revenue and Expenditure | | | | | | | | | | | |
| Operating Revenue | 147 265 | 56 811 | 38.6% | 50 545 | 34.3% | 107 356 | 72.9% | 38 972 | 63.1% | 29.7% | |
| Billed Property rates | 13 804 | 783 | 5.7% | 1 986 | 14.4% | 2 769 | 20.1% | 2 160 | 32.8% | (8.1%) | |
| Billed Service charges | 50 050 | 10 067 | 20.1% | 11 072 | 22.1% | 21 140 | 42.2% | 10 291 | 35.7% | 7.6% | |
| Other own revenue | 83 411 | 45 960 | 55.1% | 37 487 | 44.9% | 83 447 | 100.0% | 26 521 | 91.2% | 41.3% | |
| Operating Expenditure | 147 147 | 56 473 | 38.4% | 48 086 | 32.7% | 104 559 | 71.1% | 41 684 | 65.7% | 15.4% | |
| Employee related costs | 38 510 | 22 982 | 59.7% | 18 931 | 49.2% | 41 913 | 108.8% | 9 843 | 46.4% | 92.3% | |
| Bad and doubtful debt | - | - | - | - | - | - | - | - | - | - | |
| Bulk purchases | 35 043 | 13 251 | 37.8% | 10 824 | 30.9% | 24 075 | 68.7% | 9 076 | - | 19.3% | |
| Other expenditure | 73 594 | 20 240 | 27.5% | 18 331 | 24.9% | 38 571 | 52.4% | 22 765 | 54.2% | (19.5%) | |
| Surplus/(Deficit) | 118 | 337 | | 2 459 | | 2 797 | | (2 712) | | | |
| Capital transfers and other adjustments | - | - | - | - | - | - | - | - | - | - | |
| Revised Surplus/(Deficit) | 118 | 337 | | 2 459 | | 2 797 | | (2 712) | | | |

Part 2: Capital Revenue and Expenditure

| R thousands | 2010/11 | | | | | | | 2009/10 | | Q2 of 2009/10 to Q2 of 2010/11 | |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Capital Revenue and Expenditure | | | | | | | | | | | |
| Source of Finance | 33 222 | - | - | - | - | - | - | - | 3.1% | - | |
| External loans | - | - | - | - | - | - | - | - | - | - | |
| Internal contributions | - | - | - | - | - | - | - | - | - | - | |
| Transfers and subsidies | 31 122 | - | - | - | - | - | - | - | 3.2% | - | |
| Other | 2 100 | - | - | - | - | - | - | - | - | - | |
| Capital Expenditure | 34 191 | 8 539 | 25.0% | 8 593 | 25.1% | 17 132 | 50.1% | 10 332 | 50.7% | (16.8%) | |
| Water and Sanitation | 15 000 | 7 993 | 53.3% | 8 048 | 53.7% | 16 041 | 106.9% | 9 354 | 61.8% | (14.0%) | |
| Electricity | - | - | - | - | - | - | - | - | - | - | |
| Housing | - | - | - | - | - | - | - | - | - | - | |
| Roads, pavements, bridges and storm water | - | - | - | - | - | - | - | 593 | 10.4% | (100.0%) | |
| Other | 19 191 | 545 | 2.8% | 545 | 2.8% | 1 091 | 5.7% | 385 | 19.8% | 41.5% | |

Total Capital and Operating Expenditure

| R thousands | 2010/11 | | | | | | | 2009/10 | | Q2 of 2009/10 to Q2 of 2010/11 | |
|--|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Capital and Operating Revenue | | | | | | | | | | | |
| Operating Revenue | 147 265 | 56 811 | 38.6% | 50 545 | 34.3% | 107 356 | 72.9% | 38 972 | 63.1% | 29.7% | |
| Capital Revenue | 33 222 | - | - | - | - | - | - | - | 3.1% | - | |
| Total Revenue | 180 487 | 56 811 | 31.5% | 50 545 | 28.0% | 107 356 | 59.5% | 38 972 | 51.2% | 29.7% | |
| Capital and Operating Expenditure | | | | | | | | | | | |
| Operating Expenditure | 147 147 | 56 473 | 38.4% | 48 086 | 32.7% | 104 559 | 71.1% | 41 684 | 65.7% | 15.4% | |
| Capital Expenditure | 34 191 | 8 539 | 25.0% | 8 593 | 25.1% | 17 132 | 50.1% | 10 332 | 50.7% | (16.8%) | |
| Total Expenditure | 181 338 | 65 012 | 35.9% | 56 679 | 31.3% | 121 691 | 67.1% | 52 016 | 62.6% | 9.0% | |

Part 3: Cash Receipts and Payments

| R thousands | 2010/11 | | | | | | | 2009/10 | | Q2 of 2009/10 to Q2 of 2010/11 | |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Cash Receipts and Payments | | | | | | | | | | | |
| Opening Cash Balance | - | (9 375) | | (9 038) | | (9 375) | | 1 776 | | | |
| Cash receipts by source | 147 264 | 56 811 | 38.6% | 50 279 | 34.1% | 107 090 | 72.7% | 38 950 | 63.1% | 29.1% | |
| Statutory receipts (including VAT) | 13 804 | - | - | - | - | - | - | - | - | - | |
| Service charges | 50 050 | 10 051 | 21.7% | 12 792 | 25.6% | 23 643 | 47.2% | 12 451 | 41.2% | 2.7% | |
| Transfers (operational and capital) | - | 32 267 | - | 24 553 | - | 56 820 | - | 14 710 | 69.5% | 66.9% | |
| Other receipts | 83 411 | 13 693 | 16.4% | 12 934 | 15.5% | 26 627 | 31.9% | 11 789 | 151.2% | 9.7% | |
| Contributions recognised - cap. & contr. assets | - | - | - | - | - | - | - | - | - | - | |
| Proceeds on disposal of PPE | - | - | - | - | - | - | - | - | - | - | |
| External loans | - | - | - | - | - | - | - | - | - | - | |
| Net increase (decr.) in assets / liabilities | - | - | - | - | - | - | - | - | - | - | |
| Cash payments by type | 147 263 | 56 473 | 38.3% | 48 086 | 32.7% | 104 560 | 71.0% | 41 684 | 65.7% | 15.4% | |
| Employee related costs | 38 510 | 22 982 | 59.7% | 18 386 | 47.7% | 41 367 | 107.4% | 6 045 | 41.7% | 204.2% | |
| Grant and subsidies | - | - | - | - | - | - | - | - | - | - | |
| Bulk Purchases - electr., water and sewerage | 34 927 | - | - | - | - | - | - | - | - | - | |
| Other payments to service providers | 73 827 | - | - | - | - | - | - | 18 361 | - | (100.0%) | |
| Capital assets | - | 8 539 | - | 8 593 | - | 17 132 | - | 10 713 | - | (19.8%) | |
| Repayment of borrowing | - | - | - | - | - | - | - | - | - | - | |
| Other cash flows / payments | - | 24 953 | - | 21 107 | - | 46 060 | - | 6 566 | 17.2% | 221.5% | |
| Closing Cash Balance | 1 | (9 038) | | (6 845) | | (6 845) | | (959) | | | |

Part 4a: Operating Revenue and Expenditure by Function

| R thousands | 2010/11 | | | | | | | 2009/10 | | Q2 of 2009/10 to Q2 of 2010/11 | |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Water | | | | | | | | | | | |
| Operating Revenue | 41 714 | 13 440 | 32.2% | 10 023 | 24.0% | 23 463 | 56.2% | 15 766 | 90.8% | (36.4%) | |
| Billed Service charges | 6 000 | 841 | 14.0% | 1 396 | 23.3% | 2 238 | 37.3% | 1 056 | 19.9% | 32.2% | |
| Transfers and subsidies | - | 12 598 | - | 8 627 | - | 21 225 | - | 14 710 | 112.8% | (41.4%) | |
| Other own revenue | 35 714 | - | - | - | - | - | - | - | 1182.7% | - | |
| Operating Expenditure | 29 264 | 15 041 | 51.4% | 12 651 | 43.2% | 27 692 | 94.6% | 13 483 | 129.8% | (6.2%) | |
| Employee related costs | 2 760 | 1 057 | 38.3% | 1 057 | 38.3% | 2 115 | 76.6% | 1 057 | 50.0% | - | |
| Bad and doubtful debt | - | - | - | - | - | - | - | - | - | - | |
| Bulk purchases | 13 326 | 5 395 | 40.5% | 3 000 | 22.5% | 8 395 | 63.0% | 4 100 | - | (26.8%) | |
| Other expenditure | 13 178 | 8 588 | 65.2% | 8 593 | 65.2% | 17 181 | 130.4% | 8 326 | 95.2% | 3.2% | |
| Surplus/(Deficit) | 12 450 | (1 601) | | (2 628) | | (4 229) | | 2 283 | | | |
| Capital transfers and other adjustments | - | - | - | - | - | - | - | - | - | - | |
| Revised Surplus/(Deficit) | 12 450 | (1 601) | | (2 628) | | (4 229) | | 2 283 | | | |

Part 4b: Operating Revenue and Expenditure by Function

| R thousands | 2010/11 | | | | | | | 2009/10 | | Q2 of 2009/10 to Q2 of 2010/11 | |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Electricity | | | | | | | | | | | |
| Operating Revenue | 39 734 | 7 717 | 19.4% | 7 717 | 19.4% | 15 434 | 38.8% | 7 874 | 47.5% | (2.0%) | |
| Billed Service charges | 30 869 | 7 717 | 25.0% | 7 717 | 25.0% | 15 434 | 50.0% | 7 874 | 50.0% | (2.0%) | |
| Transfers and subsidies | - | - | - | - | - | - | - | - | 42.2% | - | |
| Other own revenue | 8 865 | - | - | - | - | - | - | - | - | - | |
| Operating Expenditure | 32 961 | 9 673 | 29.3% | 9 642 | 29.3% | 19 315 | 58.6% | 4 976 | 34.2% | 93.7% | |
| Employee related costs | - | - | - | - | - | - | - | - | - | - | |
| Bad and doubtful debt | - | - | - | - | - | - | - | - | - | - | |
| Bulk purchases | 21 717 | 7 856 | 36.2% | 7 824 | 36.0% | 15 680 | 72.2% | 4 976 | - | 57.2% | |
| Other expenditure | 11 244 | 1 818 | 16.2% | 1 818 | 16.2% | 3 635 | 32.3% | - | 2% | (100.0%) | |
| Surplus/(Deficit) | 6 773 | (1 956) | | (1 924) | | (3 881) | | 2 898 | | | |
| Capital transfers and other adjustments | - | - | - | - | - | - | - | - | - | - | |
| Revised Surplus/(Deficit) | 6 773 | (1 956) | | (1 924) | | (3 881) | | 2 898 | | | |

Part 4c: Operating Revenue and Expenditure by Function

| R thousands | 2010/11 | | | | | | | 2009/10 | | Q2 of 2009/10 to Q2 of 2010/11 | |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Waste Water Management | | | | | | | | | | | |
| Operating Revenue | 20 961 | 928 | 4.4% | 1 241 | 5.9% | 2 169 | 10.3% | 779 | 30.0% | 59.2% | |
| Billed Service charges | 7 665 | 928 | 12.1% | 1 241 | 16.2% | 2 169 | 28.3% | 779 | 15.8% | 59.2% | |
| Transfers and subsidies | - | - | - | - | - | - | - | - | 42.2% | - | |
| Other own revenue | 13 295 | - | - | - | - | - | - | - | - | - | |
| Operating Expenditure | 13 341 | 416 | 3.1% | 416 | 3.1% | 832 | 6.2% | 2 191 | 68.7% | (81.0%) | |
| Employee related costs | 3 822 | 416 | 10.9% | 416 | 10.9% | 832 | 21.8% | 1 016 | 50.0% | (59.0%) | |
| Bad and doubtful debt | - | - | - | - | - | - | - | - | - | - | |
| Bulk purchases | - | - | - | - | - | - | - | - | - | - | |
| Other expenditure | 9 519 | - | - | - | - | - | - | 1 175 | 153.9% | (100.0%) | |
| Surplus/(Deficit) | 7 620 | 511 | | 825 | | 1 336 | | (1 412) | | | |
| Capital transfers and other adjustments | - | - | - | - | - | - | - | - | - | - | |
| Revised Surplus/(Deficit) | 7 620 | 511 | | 825 | | 1 336 | | (1 412) | | | |

Part 4d: Operating Revenue and Expenditure by Function

| R thousands | 2010/11 | | | | | | | 2009/10 | | Q2 of 2009/10 to Q2 of 2010/11 | |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Waste Management | | | | | | | | | | | |
| Operating Revenue | 14 251 | 581 | 4.1% | 718 | 5.0% | 1 299 | 9.1% | 581 | 29.5% | 23.6% | |
| Billed Service charges | 5 515 | 581 | 10.5% | 718 | 13.0% | 1 299 | 23.6% | 581 | 16.1% | 23.6% | |
| Transfers and subsidies | - | - | - | - | - | - | - | - | 42.2% | - | |
| Other own revenue | 8 736 | - | - | - | - | - | - | - | - | - | |
| Operating Expenditure | 6 139 | 246 | 4.0% | 246 | 4.0% | 492 | 8.0% | 546 | 65.4% | (54.9%) | |
| Employee related costs | 1 913 | 246 | 12.9% | 246 | 12.9% | 492 | 25.7% | 546 | 50.0% | (54.9%) | |
| Bad and doubtful debt | - | - | - | - | - | - | - | - | - | - | |
| Bulk purchases | - | - | - | - | - | - | - | - | - | - | |
| Other expenditure | 4 226 | - | - | - | - | - | - | - | 148.9% | - | |
| Surplus/(Deficit) | 8 112 | 335 | | 472 | | 807 | | 35 | | | |
| Capital transfers and other adjustments | - | - | - | - | - | - | - | - | - | - | |
| Revised Surplus/(Deficit) | 8 112 | 335 | | 472 | | 807 | | 35 | | | |

Part 5: Debtor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Written Off | |
|--|-------------|------|--------------|------|--------------|------|--------------|-------|--------|--------|-------------|---|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtor Age Analysis By Income Source | | | | | | | | | | | | |
| Water | 290 | 2.4% | 393 | 3.2% | 122 | 1.0% | 11 380 | 93.4% | 12 186 | 22.5% | - | - |
| Electricity | - | - | - | - | - | - | - | - | - | - | - | - |
| Property Rates | 871 | 5.4% | 502 | 3.1% | 94 | .6% | 14 654 | 90.9% | 16 120 | 29.8% | - | - |
| Sanitation | - | - | - | - | - | - | - | - | - | - | - | - |
| Refuse Removal | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | 390 | 1.5% | 406 | 1.6% | 84 | .3% | 24 978 | 96.6% | 25 858 | 47.7% | - | - |
| Total By Income Source | 1 551 | 2.9% | 1 301 | 2.4% | 300 | .6% | 51 012 | 94.2% | 54 164 | 100.0% | - | - |
| Debtor Age Analysis By Customer Group | | | | | | | | | | | | |
| Government | 255 | 1.8% | 391 | 2.8% | 90 | .6% | 13 314 | 94.8% | 14 050 | 25.9% | - | - |
| Business | 532 | 2.9% | 493 | 2.7% | 93 | .5% | 17 369 | 94.0% | 18 487 | 34.1% | - | - |
| Households | 764 | 3.5% | 417 | 1.9% | 117 | .5% | 20 329 | 94.0% | 21 627 | 39.9% | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - |
| Total By Customer Group | 1 551 | 2.9% | 1 301 | 2.4% | 300 | .6% | 51 012 | 94.2% | 54 164 | 100.0% | - | - |

Part 6: Creditor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|------------------------------|-------------|-------|--------------|-------|--------------|----------|--------------|--------|---------|--------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | - | - | - | - | - | - | - | - | - | - |
| Bulk Water | 1 456 | 39.5% | 1 659 | 45.0% | 570 | 15.5% | - | - | 3 686 | 19.1% |
| PAYE deductions | 405 | 18.0% | 407 | 18.0% | (1 994) | (88.4%) | 3 437 | 152.4% | 2 255 | 11.7% |
| VAT (output less input) | (1 110) | 74.6% | (127) | 8.5% | 4 930 | (331.5%) | (6 181) | 348.4% | (1 487) | (7.7%) |
| Pensions / Retirement | 646 | 10.0% | 638 | 9.9% | 634 | 9.8% | 4 554 | 70.4% | 6 471 | 33.6% |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 553 | 26.0% | 211 | 9.9% | 197 | 9.3% | 1 168 | 54.9% | 2 130 | 11.0% |
| Auditor-General | 524 | 11.6% | 917 | 20.2% | 652 | 14.4% | 2 437 | 53.8% | 4 529 | 23.5% |
| Other | 27 | 1.6% | 27 | 1.6% | 23 | 1.4% | 1 620 | 95.4% | 1 697 | 8.8% |
| Total | 2 501 | 13.0% | 3 732 | 19.4% | 5 012 | 26.0% | 8 035 | 41.7% | 19 281 | 100.0% |

Contact Details

| | | |
|-------------------|---------------|--------------|
| Municipal Manager | Ms. Moletsane | 051 713 9202 |
| Financial Manager | MW Mphikeleli | 051 713 9213 |

Source Local Government Database

1. All figures in this report are unaudited. Revenue reflected is billed revenue

Free State: Mohokare(FS163)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2nd QUARTER ENDED 31 DECEMBER 2010

Part1: Operating Revenue and Expenditure

| R thousands | 2010/11 | | | | | | | 2009/10 | | Q2 of 2009/10 to Q2 of 2010/11 | |
|--|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Operating Revenue and Expenditure | | | | | | | | | | | |
| Operating Revenue | 86 397 | 26 986 | 31.2% | 21 155 | 24.5% | 48 141 | 55.7% | 15 985 | 50.1% | 32.3% | |
| Billed Property rates | 7 974 | 633 | 7.9% | 1 110 | 13.9% | 1 743 | 21.9% | 649 | 98.3% | 71.1% | |
| Billed Service charges | 29 457 | 1 014 | 3.4% | 838 | 2.8% | 1 852 | 6.3% | 2 872 | 21.3% | (70.8)% | |
| Other own revenue | 48 966 | 25 339 | 51.7% | 19 207 | 39.2% | 44 546 | 91.0% | 12 465 | 54.1% | 54.1% | |
| Operating Expenditure | 85 543 | 16 748 | 19.6% | 15 118 | 17.7% | 31 865 | 37.3% | 11 813 | 34.0% | 28.0% | |
| Employee related costs | 35 132 | 7 308 | 20.8% | 7 526 | 21.4% | 14 835 | 42.2% | 6 010 | 47.1% | 25.2% | |
| Bad and doubtful debt | 4 169 | - | - | - | - | - | - | - | - | - | |
| Bulk purchases | 9 244 | 90 | 1.0% | 257 | 2.8% | 347 | 3.8% | 90 | 26.8% | 186.2% | |
| Other expenditure | 36 999 | 9 349 | 25.3% | 7 334 | 19.8% | 16 683 | 45.1% | 5 713 | 28.3% | 28.4% | |
| Surplus/(Deficit) | 854 | 10 239 | | 6 038 | | 16 276 | | 4 172 | | | |
| Capital transfers and other adjustments | | | | | | | | | | | |
| Revised Surplus/(Deficit) | 854 | 10 239 | | 6 038 | | 16 276 | | 4 172 | | | |

Part 2: Capital Revenue and Expenditure

| R thousands | 2010/11 | | | | | | | 2009/10 | | Q2 of 2009/10 to Q2 of 2010/11 | |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Capital Revenue and Expenditure | | | | | | | | | | | |
| Source of Finance | 56 986 | 23 095 | 40.5% | 5 036 | 8.8% | 28 131 | 49.4% | 14 266 | 195.5% | (64.7)% | |
| External loans | 27 003 | - | - | - | - | - | - | - | - | - | |
| Internal contributions | - | - | - | - | - | - | - | - | - | - | |
| Transfers and subsidies | 26 483 | 23 095 | 87.2% | 5 036 | 19.0% | 28 131 | 106.2% | 14 266 | 195.5% | (64.7)% | |
| Other | 3 500 | - | - | - | - | - | - | - | - | - | |
| Capital Expenditure | 56 986 | 9 307 | 16.3% | 4 163 | 7.3% | 13 469 | 23.6% | 3 004 | 40.7% | 38.6% | |
| Water and Sanitation | 19 805 | 7 948 | 40.1% | 3 057 | 15.4% | 11 005 | 55.6% | 2 884 | 50.0% | 6.0% | |
| Electricity | 2 824 | 200 | 7.1% | - | - | 200 | 7.1% | - | - | - | |
| Housing | - | - | - | - | - | - | - | - | - | - | |
| Roads, pavements, bridges and storm water | - | 1 158 | - | 1 106 | - | 2 264 | - | 70 | - | 1 483.6% | |
| Other | 34 357 | - | - | - | - | - | - | 50 | - | (100.0)% | |

Total Capital and Operating Expenditure

| R thousands | 2010/11 | | | | | | | 2009/10 | | Q2 of 2009/10 to Q2 of 2010/11 | |
|--|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Capital and Operating Revenue | 143 383 | 50 081 | 34.9% | 26 191 | 18.3% | 76 272 | 53.2% | 30 251 | 74.6% | (13.4)% | |
| Operating Revenue | 86 397 | 26 986 | 31.2% | 21 155 | 24.5% | 48 141 | 55.7% | 15 985 | 50.1% | 32.3% | |
| Capital Revenue | 56 986 | 23 095 | 40.5% | 5 036 | 8.8% | 28 131 | 49.4% | 14 266 | 195.5% | (64.7)% | |
| Capital and Operating Expenditure | 142 529 | 26 054 | 18.3% | 19 280 | 13.5% | 45 335 | 31.8% | 14 817 | 35.2% | 30.1% | |
| Operating Expenditure | 85 543 | 16 748 | 19.6% | 15 118 | 17.7% | 31 865 | 37.3% | 11 813 | 34.0% | 28.0% | |
| Capital Expenditure | 56 986 | 9 307 | 16.3% | 4 163 | 7.3% | 13 469 | 23.6% | 3 004 | 40.7% | 38.6% | |

Part 3: Cash Receipts and Payments

| R thousands | 2010/11 | | | | | | | 2009/10 | | Q2 of 2009/10 to Q2 of 2010/11 | |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Cash Receipts and Payments | | | | | | | | | | | |
| Opening Cash Balance | 359 | 359 | | 246 | | 359 | | 2 710 | | | |
| Cash receipts by source | 105 756 | 26 986 | 25.5% | 21 155 | 20.0% | 48 141 | 45.5% | 17 513 | 49.9% | 20.8% | |
| Statutory receipts (including VAT) | 3 396 | - | - | - | - | - | - | - | - | - | |
| Service charges | 37 656 | 1 685 | 4.5% | 1 970 | 5.2% | 3 656 | 9.7% | 2 693 | 20.8% | (26.8)% | |
| Transfers (operational and capital) | 62 676 | 25 095 | 40.0% | 18 657 | 29.8% | 43 751 | 69.8% | 13 696 | 57.6% | 36.2% | |
| Other receipts | 2 028 | 170 | 8.4% | 521 | 25.7% | 691 | 34.1% | 543 | 202.9% | (4.0)% | |
| Contributions recognised - cap. & contr. assets | - | - | - | - | - | - | - | - | - | - | |
| Proceeds on disposal of PPE | - | - | - | - | - | - | - | - | - | - | |
| External loans | - | - | - | - | - | - | - | 570 | - | (100.0)% | |
| Net increase (decr.) in assets / liabilities | - | 36 | - | 7 | - | 43 | - | 10 | 1.8% | (37.2)% | |
| Cash payments by type | 105 180 | 27 099 | 25.8% | 17 662 | 16.8% | 44 761 | 42.6% | 17 202 | 55.6% | 2.7% | |
| Employee related costs | 35 124 | 7 706 | 21.9% | 7 632 | 21.7% | 15 338 | 43.7% | 3 572 | 26.7% | 113.7% | |
| Grant and subsidies | - | - | - | - | - | - | - | - | - | - | |
| Bulk Purchases - electr., water and sewerage | - | - | - | - | - | - | - | - | - | - | |
| Other payments to service providers | 21 084 | 6 854 | 32.5% | 5 663 | 26.9% | 12 517 | 59.4% | - | - | (100.0)% | |
| Capital assets | 15 732 | 9 307 | 59.2% | 4 163 | 26.5% | 13 469 | 85.6% | 3 004 | 40.7% | 38.6% | |
| Repayment of borrowing | 942 | 3 233 | 343.2% | 203 | 21.6% | 3 436 | 364.8% | 336 | 110.6% | (39.5)% | |
| Other cash flows / payments | 32 298 | - | - | - | - | - | - | 10 290 | - | (100.0)% | |
| Closing Cash Balance | 935 | 246 | | 3 739 | | 3 739 | | 3 020 | | | |

Part 4a: Operating Revenue and Expenditure by Function

| R thousands | 2010/11 | | | | | | | 2009/10 | | Q2 of 2009/10 to Q2 of 2010/11 | |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Water | | | | | | | | | | | |
| Operating Revenue | 6 012 | 405 | 6.7% | 326 | 5.4% | 731 | 12.2% | 1 333 | 8.8% | (75.5)% | |
| Billed Service charges | 6 003 | 405 | 6.7% | 326 | 5.4% | 731 | 12.2% | 887 | 12.3% | (63.2)% | |
| Transfers and subsidies | - | - | - | - | - | - | - | - | - | - | |
| Other own revenue | 9 | - | - | - | - | - | - | 445 | (16.5)% | (100.0)% | |
| Operating Expenditure | 8 563 | 1 035 | 12.1% | 1 470 | 17.2% | 2 505 | 29.3% | 1 541 | 13.9% | (4.6)% | |
| Employee related costs | 4 411 | 851 | 19.3% | 952 | 21.6% | 1 803 | 40.9% | 606 | 35.0% | 57.0% | |
| Bad and doubtful debt | 1 108 | - | - | - | - | - | - | - | - | - | |
| Bulk purchases | - | - | - | - | - | - | - | - | - | - | |
| Other expenditure | 3 044 | 184 | 6.1% | 518 | 17.0% | 702 | 23.1% | 935 | 9.7% | (44.6)% | |
| Surplus/(Deficit) | (2 550) | (630) | | (1 143) | | (1 774) | | (208) | | | |
| Capital transfers and other adjustments | | | | | | | | | | | |
| Revised Surplus/(Deficit) | (2 550) | (630) | | (1 143) | | (1 774) | | (208) | | | |

Part 4b: Operating Revenue and Expenditure by Function

| R thousands | 2010/11 | | | | | | | 2009/10 | | O2 of 2009/10 to O2 of 2010/11 | |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Electricity | | | | | | | | | | | |
| Operating Revenue | 14 897 | 3 | - | 3 | - | 6 | - | - | 3.0% | (100.0%) | |
| Billed Service charges | 14 867 | 3 | - | - | - | 3 | - | - | - | - | |
| Transfers and subsidies | - | - | - | - | - | - | - | - | - | - | |
| Other own revenue | 31 | - | - | 3 | 11.2% | 3 | 11.2% | - | (33.2%) | (100.0%) | |
| Operating Expenditure | 11 115 | 282 | 2.5% | 410 | 3.7% | 692 | 6.2% | 173 | 10.7% | 136.6% | |
| Employee related costs | 891 | 114 | 12.7% | 149 | 16.7% | 263 | 29.5% | - | - | (100.0%) | |
| Bad and doubtful debt | - | - | - | - | - | - | - | - | - | - | |
| Bulk purchases | 9 244 | 90 | 1.0% | 257 | 2.8% | 347 | 3.8% | 90 | 51.6% | 186.2% | |
| Other expenditure | 980 | 79 | 8.0% | 4 | .4% | 82 | 8.4% | 83 | 6.0% | (95.7%) | |
| Surplus/(Deficit) | 3 783 | (279) | | (406) | | (686) | | (173) | | | |
| Capital transfers and other adjustments | | | | | | | | | | | |
| Revised Surplus/(Deficit) | 3 783 | (279) | | (406) | | (686) | | (173) | | | |

Part 4c: Operating Revenue and Expenditure by Function

| R thousands | 2010/11 | | | | | | | 2009/10 | | O2 of 2009/10 to O2 of 2010/11 | |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Waste Water Management | | | | | | | | | | | |
| Operating Revenue | 5 138 | 6 440 | 125.4% | 340 | 6.6% | 6 781 | 132.0% | 1 772 | 43.6% | (80.8%) | |
| Billed Service charges | 5 129 | 371 | 7.2% | 340 | 6.6% | 712 | 13.9% | 1 201 | 31.6% | (71.7%) | |
| Transfers and subsidies | - | 6 069 | - | - | - | 6 069 | - | 570 | - | (100.0%) | |
| Other own revenue | 9 | - | - | - | - | - | - | 1 | 11.5% | (100.0%) | |
| Operating Expenditure | 8 272 | 1 405 | 17.0% | 1 379 | 16.7% | 2 784 | 33.7% | 1 404 | 35.6% | (1.8%) | |
| Employee related costs | 3 392 | 1 348 | 39.7% | 1 322 | 39.0% | 2 669 | 78.7% | 1 161 | 67.5% | 13.8% | |
| Bad and doubtful debt | 1 077 | - | - | - | - | - | - | - | - | - | |
| Bulk purchases | - | - | - | - | - | - | - | - | - | - | |
| Other expenditure | 3 803 | 57 | 1.5% | 57 | 1.5% | 115 | 3.0% | 243 | 9.7% | (76.3%) | |
| Surplus/(Deficit) | (3 134) | 5 035 | | (1 039) | | 3 997 | | 368 | | | |
| Capital transfers and other adjustments | | | | | | | | | | | |
| Revised Surplus/(Deficit) | (3 134) | 5 035 | | (1 039) | | 3 997 | | 368 | | | |

Part 4d: Operating Revenue and Expenditure by Function

| R thousands | 2010/11 | | | | | | | 2009/10 | | O2 of 2009/10 to O2 of 2010/11 | |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Waste Management | | | | | | | | | | | |
| Operating Revenue | 3 458 | 174 | 5.0% | 142 | 4.1% | 316 | 9.1% | 783 | 33.2% | (81.8%) | |
| Billed Service charges | 3 458 | 174 | 5.0% | 142 | 4.1% | 316 | 9.1% | 783 | 33.2% | (81.8%) | |
| Transfers and subsidies | - | - | - | - | - | - | - | - | - | - | |
| Other own revenue | - | - | - | - | - | - | - | - | - | - | |
| Operating Expenditure | 7 923 | 781 | 9.9% | 922 | 11.6% | 1 703 | 21.5% | 624 | 24.6% | 47.7% | |
| Employee related costs | 4 299 | 685 | 15.9% | 682 | 15.9% | 1 368 | 31.8% | 515 | 64.6% | 32.6% | |
| Bad and doubtful debt | 1 037 | - | - | - | - | - | - | - | - | - | |
| Bulk purchases | - | - | - | - | - | - | - | - | - | - | |
| Other expenditure | 2 587 | 96 | 3.7% | 240 | 9.3% | 335 | 13.0% | 109 | 6.8% | 119.1% | |
| Surplus/(Deficit) | (4 465) | (607) | | (780) | | (1 387) | | 159 | | | |
| Capital transfers and other adjustments | | | | | | | | | | | |
| Revised Surplus/(Deficit) | (4 465) | (607) | | (780) | | (1 387) | | 159 | | | |

Part 5: Debtor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Written Off | |
|--|-------------|-------|--------------|------|--------------|------|--------------|--------|--------|--------|-------------|---|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtor Age Analysis By Income Source | | | | | | | | | | | | |
| Water | 279 | 5.3% | 237 | 4.5% | 231 | 4.4% | 4 561 | 85.9% | 5 309 | 11.3% | - | - |
| Electricity | - | - | - | - | - | - | 203 | 100.0% | 203 | .4% | - | - |
| Property Rates | 563 | 4.5% | 406 | 3.3% | 482 | 3.9% | 10 996 | 88.3% | 12 448 | 26.4% | - | - |
| Sanitation | 318 | 4.6% | 234 | 3.4% | 217 | 3.1% | 6 170 | 88.9% | 6 939 | 14.7% | - | - |
| Refuse Removal | 212 | 3.9% | 154 | 2.9% | 151 | 2.8% | 4 861 | 90.4% | 5 377 | 11.4% | - | - |
| Other | 110 | 7% | 69 | 4% | 69 | 4% | 16 563 | 98.5% | 16 811 | 35.7% | - | - |
| Total By Income Source | 1 482 | 3.1% | 1 100 | 2.3% | 1 151 | 2.4% | 43 355 | 92.1% | 47 087 | 100.0% | - | - |
| Debtor Age Analysis By Customer Group | | | | | | | | | | | | |
| Government | 261 | 10.2% | 247 | 9.7% | 237 | 9.2% | 1 817 | 70.9% | 2 562 | 5.4% | - | - |
| Business | 138 | 6.5% | 123 | 5.8% | 59 | 2.8% | 1 798 | 84.9% | 2 116 | 4.5% | - | - |
| Households | 1 069 | 2.5% | 714 | 1.7% | 845 | 2.0% | 39 330 | 93.7% | 41 957 | 89.1% | - | - |
| Other | 15 | 3.3% | 16 | 3.5% | 10 | 2.3% | 410 | 90.9% | 451 | 1.0% | - | - |
| Total By Customer Group | 1 482 | 3.1% | 1 100 | 2.3% | 1 151 | 2.4% | 43 355 | 92.1% | 47 087 | 100.0% | - | - |

Part 6: Creditor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|------------------------------|-------------|------|--------------|-------|--------------|-------|--------------|-------|--------|--------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | - | - | - | - | - | - | - | - | - | - |
| Bulk Water | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | 17 | - | 16 | - | 16 | - | 92 974 | 99.9% | 93 023 | 94.3% |
| Trade Creditors | 114 | 3.2% | 341 | 9.5% | 883 | 24.6% | 2 258 | 62.8% | 3 597 | 3.6% |
| Auditor-General | - | - | 542 | 27.1% | 514 | 25.7% | 941 | 47.1% | 1 996 | 2.0% |
| Other | - | - | - | - | - | - | - | - | - | - |
| Total | 131 | .1% | 899 | .9% | 1 413 | 1.4% | 96 173 | 97.5% | 98 616 | 100.0% |

Contact Details

| | | |
|-------------------|-----------------|--------------|
| Municipal Manager | K S Motsoeneng | 051 673 9602 |
| Financial Manager | SM Lekhalanyane | 051 673 9612 |

Source Local Government Database

1. All figures in this report are unaudited. Revenue reflected is billed revenue

Free State: Xhariep(DC16)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2nd QUARTER ENDED 31 DECEMBER 2010

Part1: Operating Revenue and Expenditure

| R thousands | 2010/11 | | | | | | | 2009/10 | | Q2 of 2009/10 to Q2 of 2010/11 | |
|--|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Operating Revenue and Expenditure | | | | | | | | | | | |
| Operating Revenue | 37 060 | 13 918 | 37.6% | 14 553 | 39.3% | 28 470 | 76.8% | 6 973 | 85.8% | 108.7% | |
| Billed Property rates | - | - | - | - | - | - | - | - | - | - | |
| Billed Service charges | - | - | - | - | - | - | - | - | - | - | |
| Other own revenue | 37 060 | 13 918 | 37.6% | 14 553 | 39.3% | 28 470 | 76.8% | 6 973 | 85.8% | 108.7% | |
| Operating Expenditure | 37 060 | 9 452 | 25.5% | 11 399 | 30.8% | 20 851 | 56.3% | 7 921 | 55.3% | 43.9% | |
| Employee related costs | 25 472 | 4 889 | 19.2% | 5 956 | 23.4% | 10 844 | 42.6% | 4 564 | 46.7% | 30.5% | |
| Bad and doubtful debt | - | - | - | - | - | - | - | - | - | - | |
| Bulk purchases | - | - | - | - | - | - | - | - | - | - | |
| Other expenditure | 11 589 | 4 564 | 39.4% | 5 443 | 47.0% | 10 007 | 86.3% | 3 357 | 66.7% | 62.1% | |
| Surplus/(Deficit) | (0) | 4 465 | | 3 154 | | 7 619 | | (948) | | | |
| Capital transfers and other adjustments | - | - | - | - | - | - | - | - | - | - | |
| Revised Surplus/(Deficit) | (0) | 4 465 | | 3 154 | | 7 619 | | (948) | | | |

Part 2: Capital Revenue and Expenditure

| R thousands | 2010/11 | | | | | | | 2009/10 | | Q2 of 2009/10 to Q2 of 2010/11 | |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Capital Revenue and Expenditure | | | | | | | | | | | |
| Source of Finance | 2 055 | 838 | 40.8% | - | - | 838 | 40.8% | 482 | 40.6% | (100.0%) | |
| External loans | - | - | - | - | - | - | - | - | - | - | |
| Internal contributions | - | - | - | - | - | - | - | - | - | - | |
| Transfers and subsidies | - | - | - | - | - | - | - | - | - | - | |
| Other | 2 055 | 838 | 40.8% | - | - | 838 | 40.8% | 482 | 40.6% | (100.0%) | |
| Capital Expenditure | 2 055 | 847 | 41.2% | - | - | 847 | 41.2% | 482 | 40.6% | (100.0%) | |
| Water and Sanitation | - | - | - | - | - | - | - | - | - | - | |
| Electricity | - | - | - | - | - | - | - | - | - | - | |
| Housing | - | - | - | - | - | - | - | - | - | - | |
| Roads, pavements, bridges and storm water | - | - | - | - | - | - | - | - | - | - | |
| Other | 2 055 | 847 | 41.2% | - | - | 847 | 41.2% | 482 | 40.6% | (100.0%) | |

Total Capital and Operating Expenditure

| R thousands | 2010/11 | | | | | | | 2009/10 | | Q2 of 2009/10 to Q2 of 2010/11 | |
|--|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Capital and Operating Revenue | | | | | | | | | | | |
| Operating Revenue | 37 060 | 13 918 | 37.6% | 14 553 | 39.3% | 28 470 | 76.8% | 6 973 | 85.8% | 108.7% | |
| Capital Revenue | 2 055 | 838 | 40.8% | - | - | 838 | 40.8% | 482 | 40.6% | (100.0%) | |
| Total Revenue | 39 115 | 14 756 | 37.7% | 14 553 | 37.2% | 29 308 | 74.9% | 7 455 | 83.6% | 95.2% | |
| Capital and Operating Expenditure | | | | | | | | | | | |
| Operating Expenditure | 37 060 | 9 452 | 25.5% | 11 399 | 30.8% | 20 851 | 56.3% | 7 921 | 55.3% | 43.9% | |
| Capital Expenditure | 2 055 | 847 | 41.2% | - | - | 847 | 41.2% | 482 | 40.6% | (100.0%) | |
| Total Expenditure | 39 115 | 10 299 | 26.3% | 11 399 | 29.1% | 21 698 | 55.5% | 8 403 | 54.6% | 35.6% | |

Part 3: Cash Receipts and Payments

| R thousands | 2010/11 | | | | | | | 2009/10 | | Q2 of 2009/10 to Q2 of 2010/11 | |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Cash Receipts and Payments | | | | | | | | | | | |
| Opening Cash Balance | 217 | 217 | - | 3 151 | - | 217 | - | 11 295 | - | - | |
| Cash receipts by source | 37 060 | 13 850 | 37.4% | 15 823 | 42.7% | 29 673 | 80.1% | 3 590 | 74.3% | 340.8% | |
| Statutory receipts (including VAT) | 500 | - | - | - | - | - | - | - | - | - | |
| Service charges | - | - | - | 5 | - | 5 | - | - | - | (100.0%) | |
| Transfers (operational and capital) | 35 122 | 7 322 | 20.8% | 14 457 | 41.2% | 21 779 | 62.0% | 6 395 | 55.5% | 126.1% | |
| Other receipts | 1 438 | 641 | 44.5% | 1 360 | 94.6% | 2 001 | 139.1% | 1 036 | 693.4% | 31.2% | |
| Contributions recognised - cap. & contr. assets | - | - | - | - | - | - | - | - | - | - | |
| Proceeds on disposal of PPE | - | - | - | - | - | - | - | - | - | - | |
| External loans | - | - | - | - | - | - | - | - | - | - | |
| Net increase (decr.) in assets / liabilities | - | 5 888 | - | - | - | 5 888 | - | (3 842) | (325.9%) | (100.0%) | |
| Cash payments by type | 37 060 | 10 916 | 29.5% | 12 753 | 34.4% | 23 669 | 63.9% | 9 926 | 59.6% | 28.5% | |
| Employee related costs | 25 472 | 3 575 | 14.0% | 4 518 | 17.7% | 8 093 | 31.8% | 4 323 | 39.5% | 4.5% | |
| Grant and subsidies | - | - | - | - | - | - | - | - | - | - | |
| Bulk Purchases - electr., water and sewerage | - | - | - | - | - | - | - | - | - | - | |
| Other payments to service providers | 7 690 | 4 482 | 58.3% | 5 662 | 73.6% | 10 145 | 131.9% | 4 189 | 112.9% | 35.2% | |
| Capital assets | - | - | - | - | - | - | - | 524 | - | (100.0%) | |
| Repayment of borrowing | - | - | - | - | - | - | - | - | - | - | |
| Other cash flows / payments | 3 898 | 2 858 | 73.3% | 2 573 | 66.0% | 5 431 | 139.3% | 890 | 48.5% | 189.0% | |
| Closing Cash Balance | 217 | 3 151 | | 6 221 | | 6 221 | | 4 959 | | | |

Part 4a: Operating Revenue and Expenditure by Function

| R thousands | 2010/11 | | | | | | | 2009/10 | | Q2 of 2009/10 to Q2 of 2010/11 | |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Water | | | | | | | | | | | |
| Operating Revenue | - | - | - | - | - | - | - | - | - | - | |
| Billed Service charges | - | - | - | - | - | - | - | - | - | - | |
| Transfers and subsidies | - | - | - | - | - | - | - | - | - | - | |
| Other own revenue | - | - | - | - | - | - | - | - | - | - | |
| Operating Expenditure | - | - | - | - | - | - | - | - | - | - | |
| Employee related costs | - | - | - | - | - | - | - | - | - | - | |
| Bad and doubtful debt | - | - | - | - | - | - | - | - | - | - | |
| Bulk purchases | - | - | - | - | - | - | - | - | - | - | |
| Other expenditure | - | - | - | - | - | - | - | - | - | - | |
| Surplus/(Deficit) | - | - | | - | | - | | - | | | |
| Capital transfers and other adjustments | - | - | - | - | - | - | - | - | - | - | |
| Revised Surplus/(Deficit) | - | - | | - | | - | | - | | | |

Part 4b: Operating Revenue and Expenditure by Function

| R thousands | 2010/11 | | | | | | | 2009/10 | | Q2 of 2009/10 to Q2 of 2010/11 | |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Electricity | | | | | | | | | | | |
| Operating Revenue | - | - | - | - | - | - | - | - | - | - | |
| Billed Service charges | - | - | - | - | - | - | - | - | - | - | |
| Transfers and subsidies | - | - | - | - | - | - | - | - | - | - | |
| Other own revenue | - | - | - | - | - | - | - | - | - | - | |
| Operating Expenditure | - | - | - | - | - | - | - | - | - | - | |
| Employee related costs | - | - | - | - | - | - | - | - | - | - | |
| Bad and doubtful debt | - | - | - | - | - | - | - | - | - | - | |
| Bulk purchases | - | - | - | - | - | - | - | - | - | - | |
| Other expenditure | - | - | - | - | - | - | - | - | - | - | |
| Surplus/(Deficit) | - | - | - | - | - | - | - | - | - | - | |
| Capital transfers and other adjustments | - | - | - | - | - | - | - | - | - | - | |
| Revised Surplus/(Deficit) | - | - | - | - | - | - | - | - | - | - | |

Part 4c: Operating Revenue and Expenditure by Function

| R thousands | 2010/11 | | | | | | | 2009/10 | | Q2 of 2009/10 to Q2 of 2010/11 | |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Waste Water Management | | | | | | | | | | | |
| Operating Revenue | - | - | - | - | - | - | - | - | - | - | |
| Billed Service charges | - | - | - | - | - | - | - | - | - | - | |
| Transfers and subsidies | - | - | - | - | - | - | - | - | - | - | |
| Other own revenue | - | - | - | - | - | - | - | - | - | - | |
| Operating Expenditure | - | - | - | - | - | - | - | - | - | - | |
| Employee related costs | - | - | - | - | - | - | - | - | - | - | |
| Bad and doubtful debt | - | - | - | - | - | - | - | - | - | - | |
| Bulk purchases | - | - | - | - | - | - | - | - | - | - | |
| Other expenditure | - | - | - | - | - | - | - | - | - | - | |
| Surplus/(Deficit) | - | - | - | - | - | - | - | - | - | - | |
| Capital transfers and other adjustments | - | - | - | - | - | - | - | - | - | - | |
| Revised Surplus/(Deficit) | - | - | - | - | - | - | - | - | - | - | |

Part 4d: Operating Revenue and Expenditure by Function

| R thousands | 2010/11 | | | | | | | 2009/10 | | Q2 of 2009/10 to Q2 of 2010/11 | |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Waste Management | | | | | | | | | | | |
| Operating Revenue | - | - | - | - | - | - | - | - | - | - | |
| Billed Service charges | - | - | - | - | - | - | - | - | - | - | |
| Transfers and subsidies | - | - | - | - | - | - | - | - | - | - | |
| Other own revenue | - | - | - | - | - | - | - | - | - | - | |
| Operating Expenditure | - | - | - | - | - | - | - | - | - | - | |
| Employee related costs | - | - | - | - | - | - | - | - | - | - | |
| Bad and doubtful debt | - | - | - | - | - | - | - | - | - | - | |
| Bulk purchases | - | - | - | - | - | - | - | - | - | - | |
| Other expenditure | - | - | - | - | - | - | - | - | - | - | |
| Surplus/(Deficit) | - | - | - | - | - | - | - | - | - | - | |
| Capital transfers and other adjustments | - | - | - | - | - | - | - | - | - | - | |
| Revised Surplus/(Deficit) | - | - | - | - | - | - | - | - | - | - | |

Part 5: Debtor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Written Off | |
|--|-------------|-------------|--------------|-------------|--------------|-------------|--------------|--------------|--------------|---------------|-------------|----------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtor Age Analysis By Income Source | | | | | | | | | | | | |
| Water | - | - | - | - | - | - | - | - | - | - | - | - |
| Electricity | - | - | - | - | - | - | - | - | - | - | - | - |
| Property Rates | - | - | - | - | - | - | - | - | - | - | - | - |
| Sanitation | - | - | - | - | - | - | - | - | - | - | - | - |
| Refuse Removal | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | 48 | 2.7% | 44 | 2.4% | 24 | 1.3% | 1 662 | 93.5% | 1 777 | 100.0% | - | - |
| Total By Income Source | 48 | 2.7% | 44 | 2.4% | 24 | 1.3% | 1 662 | 93.5% | 1 777 | 100.0% | - | - |
| Debtor Age Analysis By Customer Group | | | | | | | | | | | | |
| Government | 47 | 2.7% | 43 | 2.5% | 23 | 1.4% | 1 585 | 93.3% | 1 698 | 95.5% | - | - |
| Business | 1 | .7% | 0 | .3% | 0 | .3% | 77 | 98.7% | 78 | 4.4% | - | - |
| Households | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | 1 | 50.0% | - | - | - | - | 1 | 50.0% | 1 | .1% | - | - |
| Total By Customer Group | 48 | 2.7% | 44 | 2.4% | 24 | 1.3% | 1 662 | 93.5% | 1 777 | 100.0% | - | - |

Part 6: Creditor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|------------------------------|-------------|------------|--------------|-------------|--------------|--------------|--------------|--------------|--------------|---------------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | - | - | - | - | - | - | - | - | - | - |
| Bulk Water | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | - | - | - | - | - | - | - | - | - | - |
| Auditor-General | - | - | - | - | - | - | 692 | 100.0% | 692 | 26.3% |
| Other | 10 | 5% | 74 | 3.8% | 455 | 23.4% | 1 403 | 72.3% | 1 941 | 73.7% |
| Total | 10 | .4% | 74 | 2.8% | 455 | 17.3% | 2 094 | 79.6% | 2 632 | 100.0% |

Contact Details

| | | |
|-------------------|-------------|--------------|
| Municipal Manager | T L Mkhwane | 051 713 9304 |
| Financial Manager | C TPanyani | 051 713 9307 |

Source Local Government Database

1. All figures in this report are unaudited. Revenue reflected is billed revenue

Free State: Naledi (Fs)(FS171)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2nd QUARTER ENDED 31 DECEMBER 2010

Part1: Operating Revenue and Expenditure

| R thousands | 2010/11 | | | | | | | 2009/10 | | Q2 of 2009/10 to Q2 of 2010/11 |
|--|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
| | Budget | First Quarter | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | |
| Operating Revenue and Expenditure | | | | | | | | | | |
| Operating Revenue | 44 948 | 9 729 | 21.6% | 14 093 | 31.4% | 23 823 | 53.0% | 9 210 | 28.8% | 53.0% |
| Billed Property rates | 2 355 | 986 | 41.9% | 612 | 26.0% | 1 599 | 67.9% | 341 | 14.6% | 79.6% |
| Billed Service charges | 8 222 | 2 424 | 29.5% | 305 | 3.7% | 2 729 | 33.2% | 2 730 | 59.6% | (88.8%) |
| Other own revenue | 34 370 | 6 319 | 18.4% | 13 176 | 38.3% | 19 495 | 56.7% | 6 139 | 23.0% | 114.6% |
| Operating Expenditure | 44 608 | 10 987 | 24.6% | 9 455 | 21.2% | 20 442 | 45.8% | 7 534 | 34.7% | 25.5% |
| Employee related costs | 22 005 | 5 929 | 26.9% | 5 764 | 26.2% | 11 693 | 53.1% | 5 093 | 47.4% | 13.2% |
| Bad and doubtful debt | 3 866 | - | - | - | - | - | - | - | - | - |
| Bulk purchases | 2 000 | - | - | - | - | - | - | - | - | - |
| Other expenditure | 16 738 | 5 059 | 30.2% | 3 691 | 22.0% | 8 749 | 52.3% | 2 441 | 22.3% | 51.2% |
| Surplus/(Deficit) | 340 | (1 258) | | 4 638 | | 3 380 | | 1 676 | | |
| Capital transfers and other adjustments | | | | | | | | | | |
| Revised Surplus/(Deficit) | 340 | (1 258) | | 4 638 | | 3 380 | | 1 676 | | |

Part 2: Capital Revenue and Expenditure

| R thousands | 2010/11 | | | | | | | 2009/10 | | Q2 of 2009/10 to Q2 of 2010/11 |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
| | Budget | First Quarter | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | |
| Capital Revenue and Expenditure | | | | | | | | | | |
| Source of Finance | 12 744 | 126 | 1.0% | 4 524 | 35.5% | 4 650 | 36.5% | 34 | 1.0% | 13 031.0% |
| External loans | - | - | - | - | - | - | - | - | - | - |
| Internal contributions | - | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies | 12 744 | 126 | 1.0% | 4 524 | 35.5% | 4 650 | 36.5% | 34 | 1.0% | 13 295.0% |
| Other | - | - | - | - | - | - | - | 1 | - | (100.0%) |
| Capital Expenditure | 12 744 | 126 | 1.0% | 4 524 | 35.5% | 4 650 | 36.5% | 34 | 1.0% | 13 031.0% |
| Water and Sanitation | 7 200 | 13 | .2% | 4 | .1% | 17 | .2% | 34 | 2.1% | (86.7%) |
| Electricity | - | - | - | - | - | - | - | - | - | - |
| Housing | - | - | - | - | - | - | - | - | - | - |
| Roads, pavements, bridges and storm water | 4 564 | - | - | 4 517 | 99.0% | 4 517 | 99.0% | - | .2% | (100.0%) |
| Other | 980 | 113 | 11.5% | 3 | .3% | 116 | 11.8% | 1 | .4% | 283.7% |

Total Capital and Operating Expenditure

| R thousands | 2010/11 | | | | | | | 2009/10 | | Q2 of 2009/10 to Q2 of 2010/11 |
|--|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
| | Budget | First Quarter | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | |
| Capital and Operating Revenue | | | | | | | | | | |
| Operating Revenue | 44 948 | 9 729 | 21.6% | 14 093 | 31.4% | 23 823 | 53.0% | 9 210 | 28.8% | 53.0% |
| Capital Revenue | 12 744 | 126 | 1.0% | 4 524 | 35.5% | 4 650 | 36.5% | 34 | 1.0% | 13 031.0% |
| Total Revenue | 57 692 | 9 855 | 17.1% | 18 618 | 32.3% | 28 473 | 49.4% | 9 244 | 22.0% | 101.4% |
| Capital and Operating Expenditure | | | | | | | | | | |
| Operating Expenditure | 44 608 | 10 987 | 24.6% | 9 455 | 21.2% | 20 442 | 45.8% | 7 534 | 34.7% | 25.5% |
| Capital Expenditure | 12 744 | 126 | 1.0% | 4 524 | 35.5% | 4 650 | 36.5% | 34 | 1.0% | 13 031.0% |
| Total Expenditure | 57 352 | 11 113 | 19.4% | 13 979 | 24.4% | 25 092 | 43.8% | 7 569 | 24.2% | 84.7% |

Part 3: Cash Receipts and Payments

| R thousands | 2010/11 | | | | | | | 2009/10 | | Q2 of 2009/10 to Q2 of 2010/11 |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
| | Budget | First Quarter | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | |
| Cash Receipts and Payments | | | | | | | | | | |
| Opening Cash Balance | 719 | 719 | | 8 114 | | 719 | | 7 360 | | |
| Cash receipts by source | 44 941 | 34 754 | 77.3% | 23 003 | 51.2% | 57 757 | 128.5% | 12 900 | 57.4% | 78.3% |
| Statutory receipts (including VAT) | - | - | - | - | - | - | - | - | - | - |
| Service charges | 10 574 | 246 | 2.3% | 1 323 | 12.5% | 1 569 | 14.8% | 2 207 | 34.0% | (40.0%) |
| Transfers (operational and capital) | 32 165 | 20 879 | 64.9% | 15 245 | 47.4% | 36 124 | 112.3% | 10 337 | 88.1% | 47.5% |
| Other receipts | 2 202 | 13 136 | 596.6% | 6 181 | 280.7% | 19 317 | 877.2% | 272 | 6.5% | 2 175.9% |
| Contributions recognised - cap. & contr. assets | - | - | - | - | - | - | - | - | - | - |
| Proceeds on disposal of PPE | - | - | - | - | - | - | - | - | - | - |
| External loans | - | - | - | - | - | - | - | - | - | - |
| Net increase (decr.) in assets / liabilities | - | 493 | - | 255 | - | 748 | - | 85 | 37.0% | 199.0% |
| Cash payments by type | 57 353 | 27 359 | 47.7% | 18 986 | 33.1% | 46 344 | 80.8% | 12 992 | 56.0% | 46.1% |
| Employee related costs | 20 437 | 6 917 | 33.8% | 4 574 | 22.4% | 11 491 | 56.2% | 3 716 | 54.5% | 23.1% |
| Grant and subsidies | - | 5 | - | 184 | - | 189 | - | - | - | (100.0%) |
| Bulk Purchases - electr., water and sewerage | - | - | - | - | - | - | - | - | - | - |
| Other payments to service providers | 3 563 | 4 928 | 138.3% | 687 | 19.3% | 5 615 | 157.6% | 6 166 | 370.7% | (88.9%) |
| Capital assets | - | 2 113 | - | 3 349 | - | 5 462 | - | 1 095 | 36.2% | 205.7% |
| Repayment of borrowing | - | - | - | - | - | - | - | - | - | - |
| Other cash flows / payments | 33 353 | 13 396 | 40.2% | 10 192 | 30.6% | 23 588 | 70.7% | 2 014 | 33.8% | 406.0% |
| Closing Cash Balance | (11 693) | 8 114 | | 12 132 | | 12 132 | | 7 269 | | |

Part 4a: Operating Revenue and Expenditure by Function

| R thousands | 2010/11 | | | | | | | 2009/10 | | Q2 of 2009/10 to Q2 of 2010/11 |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
| | Budget | First Quarter | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | |
| Water | | | | | | | | | | |
| Operating Revenue | 5 688 | 1 327 | 23.3% | 794 | 14.0% | 2 121 | 37.3% | 1 748 | 25.8% | (54.6%) |
| Billed Service charges | 2 936 | 754 | 25.7% | 49 | 1.7% | 803 | 27.3% | 1 170 | 49.2% | (95.8%) |
| Transfers and subsidies | 2 750 | 573 | 20.8% | 745 | 27.1% | 1 318 | 47.9% | 577 | 11.3% | 29.0% |
| Other own revenue | 2 | 0 | 18.5% | 0 | 29.9% | 1 | 48.4% | 1 | .4% | (5.1%) |
| Operating Expenditure | 9 372 | 2 108 | 22.5% | 1 175 | 12.5% | 3 283 | 35.0% | 903 | 19.9% | 30.1% |
| Employee related costs | 1 553 | 395 | 25.4% | 593 | 38.2% | 988 | 63.7% | 360 | 39.7% | 64.6% |
| Bad and doubtful debt | 369 | - | - | - | - | - | - | - | - | - |
| Bulk purchases | 2 000 | - | - | - | - | - | - | - | - | - |
| Other expenditure | 5 450 | 1 713 | 31.4% | 582 | 10.7% | 2 295 | 42.1% | 543 | 15.0% | 7.2% |
| Surplus/(Deficit) | (3 684) | (781) | | (381) | | (1 162) | | 844 | | |
| Capital transfers and other adjustments | | | | | | | | | | |
| Revised Surplus/(Deficit) | (3 684) | (781) | | (381) | | (1 162) | | 844 | | |

Part 4b: Operating Revenue and Expenditure by Function

| R thousands | 2010/11 | | | | | | | 2009/10 | | Q2 of 2009/10 to Q2 of 2010/11 | |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Electricity | | | | | | | | | | | |
| Operating Revenue | 345 | 44 | 12.6% | 57 | 16.4% | 100 | 29.0% | 38 | 2.6% | 47.2% | |
| Billed Service charges | - | - | - | - | - | - | - | - | - | - | |
| Transfers and subsidies | 209 | - | - | - | - | - | - | - | - | - | |
| Other own revenue | 136 | 44 | 32.0% | 57 | 41.6% | 100 | 73.6% | 38 | 1.6% | 47.2% | |
| Operating Expenditure | 340 | 234 | 68.9% | 159 | 46.8% | 393 | 115.7% | 144 | 30.1% | 10.8% | |
| Employee related costs | - | - | - | - | - | - | - | - | - | - | |
| Bad and doubtful debt | - | - | - | - | - | - | - | - | - | - | |
| Bulk purchases | - | - | - | - | - | - | - | - | - | - | |
| Other expenditure | 340 | 234 | 68.9% | 159 | 46.8% | 393 | 115.7% | 144 | 30.1% | 10.8% | |
| Surplus/(Deficit) | 6 | (191) | | (102) | | (293) | | (105) | | | |
| Capital transfers and other adjustments | - | - | - | - | - | - | - | - | - | - | |
| Revised Surplus/(Deficit) | 6 | (191) | | (102) | | (293) | | (105) | | | |

Part 4c: Operating Revenue and Expenditure by Function

| R thousands | 2010/11 | | | | | | | 2009/10 | | Q2 of 2009/10 to Q2 of 2010/11 | |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Waste Water Management | | | | | | | | | | | |
| Operating Revenue | 3 703 | 1 079 | 29.1% | 290 | 7.8% | 1 369 | 37.0% | 1 676 | 46.8% | (82.7%) | |
| Billed Service charges | 3 165 | 966 | 30.5% | 144 | 4.6% | 1 111 | 35.1% | 1 560 | 88.8% | (90.7%) | |
| Transfers and subsidies | 538 | 112 | 20.8% | 146 | 27.1% | 258 | 47.9% | 115 | 44.7% | 26.3% | |
| Other own revenue | - | - | - | - | - | - | - | - | - | - | |
| Operating Expenditure | 4 466 | 623 | 14.0% | 659 | 14.8% | 1 283 | 28.7% | 758 | 41.2% | (13.0%) | |
| Employee related costs | 1 895 | 584 | 30.8% | 563 | 29.7% | 1 147 | 60.5% | 753 | 66.1% | (25.2%) | |
| Bad and doubtful debt | 1 287 | - | - | - | - | - | - | - | - | - | |
| Bulk purchases | - | - | - | - | - | - | - | - | - | - | |
| Other expenditure | 1 284 | 40 | 3.1% | 96 | 7.5% | 136 | 10.6% | 5 | 11.0% | 1 800.8% | |
| Surplus/(Deficit) | (763) | 455 | | (369) | | 86 | | 918 | | | |
| Capital transfers and other adjustments | - | - | - | - | - | - | - | - | - | - | |
| Revised Surplus/(Deficit) | (763) | 455 | | (369) | | 86 | | 918 | | | |

Part 4d: Operating Revenue and Expenditure by Function

| R thousands | 2010/11 | | | | | | | 2009/10 | | Q2 of 2009/10 to Q2 of 2010/11 | |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Waste Management | | | | | | | | | | | |
| Operating Revenue | 3 134 | 915 | 29.2% | 386 | 12.3% | 1 301 | 41.5% | - | 19.5% | (100.0%) | |
| Billed Service charges | 2 121 | 704 | 33.2% | 112 | 5.3% | 815 | 38.4% | - | 43.0% | (100.0%) | |
| Transfers and subsidies | 1 013 | 211 | 20.8% | 274 | 27.1% | 485 | 47.9% | - | 26.0% | (100.0%) | |
| Other own revenue | - | - | - | - | - | - | - | - | - | - | |
| Operating Expenditure | 3 171 | 305 | 9.6% | 296 | 9.3% | 602 | 19.0% | - | 13.5% | (100.0%) | |
| Employee related costs | 1 089 | 267 | 24.5% | 296 | 27.2% | 563 | 51.7% | - | 29.9% | (100.0%) | |
| Bad and doubtful debt | 204 | - | - | - | - | - | - | - | - | - | |
| Bulk purchases | - | - | - | - | - | - | - | - | - | - | |
| Other expenditure | 1 878 | 38 | 2.0% | - | - | 38 | 2.0% | - | .5% | - | |
| Surplus/(Deficit) | (37) | 610 | | 89 | | 699 | | - | - | - | |
| Capital transfers and other adjustments | - | - | - | - | - | - | - | - | - | - | |
| Revised Surplus/(Deficit) | (37) | 610 | | 89 | | 699 | | - | - | - | |

Part 5: Debtor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Written Off | |
|--|-------------|-------------|--------------|-------------|--------------|-------------|---------------|--------------|---------------|---------------|-------------|---|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtor Age Analysis By Income Source | | | | | | | | | | | | |
| Water | 714 | 3.0% | 404 | 1.7% | 358 | 1.5% | 22 235 | 93.8% | 23 711 | 34.9% | - | - |
| Electricity | - | - | - | - | - | - | 228 | 100.0% | 228 | .3% | - | - |
| Property Rates | 34 | .3% | 101 | 1.0% | 101 | 1.0% | 9 712 | 97.6% | 9 949 | 14.7% | - | - |
| Sanitation | 720 | 3.9% | 345 | 1.8% | 343 | 1.8% | 17 255 | 92.5% | 18 662 | 27.5% | - | - |
| Refuse Removal | 530 | 4.0% | 260 | 1.9% | 258 | 1.9% | 12 320 | 92.2% | 13 369 | 19.7% | - | - |
| Other | (1 164) | (59.0%) | 21 | 1.1% | 18 | .9% | 3 097 | 157.0% | 1 972 | 2.9% | - | - |
| Total By Income Source | 833 | 1.2% | 1 131 | 1.7% | 1 079 | 1.6% | 64 847 | 95.5% | 67 890 | 100.0% | - | - |
| Debtor Age Analysis By Customer Group | | | | | | | | | | | | |
| Government | (445) | (17.7%) | 26 | 1.0% | 26 | 1.0% | 2 917 | 115.6% | 2 524 | 3.7% | - | - |
| Business | (316) | (28.4%) | 19 | 1.7% | 17 | 1.6% | 1 395 | 125.1% | 1 116 | 1.6% | - | - |
| Households | 1 594 | 2.5% | 1 073 | 1.7% | 1 023 | 1.6% | 59 991 | 94.2% | 63 682 | 93.8% | - | - |
| Other | 1 | .2% | 12 | 2.2% | 13 | 2.2% | 543 | 95.4% | 569 | .8% | - | - |
| Total By Customer Group | 833 | 1.2% | 1 131 | 1.7% | 1 079 | 1.6% | 64 847 | 95.5% | 67 890 | 100.0% | - | - |

Part 6: Creditor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|------------------------------|--------------|-------------|--------------|-------------|--------------|-------------|---------------|--------------|---------------|---------------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | 58 | 100.0% | - | - | - | - | - | - | 58 | .3% |
| Bulk Water | 496 | 2.7% | 756 | 4.2% | 158 | .9% | 16 745 | 92.2% | 18 155 | 82.2% |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | - | - | - | - | - | - | - | - | - | - |
| Auditor-General | - | - | 513 | 20.3% | 150 | 5.9% | 1 866 | 73.8% | 2 528 | 11.4% |
| Other | 523 | 38.8% | 155 | 11.5% | 110 | 8.2% | 559 | 41.5% | 1 348 | 6.1% |
| Total | 1 077 | 4.9% | 1 423 | 6.4% | 418 | 1.9% | 19 170 | 86.8% | 22 089 | 100.0% |

Contact Details

| | | |
|-------------------|----------------|--------------|
| Municipal Manager | M Lerata | 051 541 0012 |
| Financial Manager | Mojela Mokgope | 051 541 0012 |

Source Local Government Database

1. All figures in this report are unaudited. Revenue reflected is billed revenue

Free State: Mangaung(FS172)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2nd QUARTER ENDED 31 DECEMBER 2010

Part1: Operating Revenue and Expenditure

| R thousands | 2010/11 | | | | | | | 2009/10 | | Q2 of 2009/10 to Q2 of 2010/11 | |
|--|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Operating Revenue and Expenditure | | | | | | | | | | | |
| Operating Revenue | 3 319 105 | 827 045 | 24.9% | 803 327 | 24.2% | 1 630 372 | 49.1% | 637 328 | 43.4% | 26.0% | |
| Billed Property rates | 394 630 | 98 887 | 25.0% | 99 009 | 25.1% | 197 896 | 50.1% | 86 290 | 53.3% | 14.7% | |
| Billed Service charges | 1 657 194 | 441 318 | 26.6% | 448 253 | 27.0% | 889 571 | 53.7% | 342 788 | 45.1% | 30.8% | |
| Other own revenue | 1 267 081 | 286 840 | 22.6% | 256 065 | 20.2% | 542 905 | 42.8% | 208 249 | 38.4% | 23.0% | |
| Operating Expenditure | 2 988 324 | 673 927 | 22.6% | 634 550 | 21.2% | 1 308 476 | 43.8% | 730 532 | 47.3% | (13.1%) | |
| Employee related costs | 916 765 | 212 994 | 23.2% | 210 607 | 23.0% | 423 601 | 46.2% | 186 717 | 47.0% | 12.8% | |
| Bad and doubtful debt | 87 557 | 21 889 | 25.0% | 21 889 | 25.0% | 43 778 | 50.0% | 13 881 | 50.0% | 57.7% | |
| Bulk purchases | 986 922 | 260 465 | 26.4% | 242 196 | 24.5% | 502 661 | 50.9% | 263 235 | 48.6% | (8.0%) | |
| Other expenditure | 997 079 | 178 579 | 17.9% | 159 857 | 16.0% | 338 436 | 33.9% | 266 698 | 46.3% | (40.1%) | |
| Surplus/(Deficit) | 330 781 | 153 118 | | 168 777 | | 321 895 | | (93 204) | | | |
| Capital transfers and other adjustments | | | | | | | | | | | |
| Revised Surplus/(Deficit) | 330 781 | 153 118 | | 168 777 | | 321 895 | | (93 204) | | | |

Part 2: Capital Revenue and Expenditure

| R thousands | 2010/11 | | | | | | | 2009/10 | | Q2 of 2009/10 to Q2 of 2010/11 | |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Capital Revenue and Expenditure | | | | | | | | | | | |
| Source of Finance | 373 256 | 64 571 | 17.3% | 131 871 | 35.3% | 196 442 | 52.6% | 168 528 | 35.4% | (21.8%) | |
| External loans | 69 970 | (815) | (1.2%) | 1 246 | 1.8% | 431 | 6% | - | 4% | (100.0%) | |
| Internal contributions | 50 199 | 25 627 | 42.6% | 74 773 | 123.2% | 99 800 | 165.8% | 64 979 | 50.7% | 14.1% | |
| Transfers and subsidies | 211 520 | 36 626 | 17.3% | 51 212 | 24.2% | 87 838 | 41.5% | 100 105 | 30.3% | (48.8%) | |
| Other | 31 566 | 3 134 | 9.9% | 5 241 | 16.6% | 8 374 | 26.5% | 3 443 | 44.4% | 52.2% | |
| Capital Expenditure | 373 256 | 64 571 | 17.3% | 131 871 | 35.3% | 196 442 | 52.6% | 168 528 | 35.4% | (21.8%) | |
| Water and Sanitation | 176 901 | 14 062 | 7.9% | 29 684 | 16.8% | 43 746 | 24.7% | 6 890 | 6.7% | 330.8% | |
| Electricity | 54 488 | 6 039 | 11.1% | 6 610 | 12.1% | 12 649 | 23.2% | 33 036 | 78.9% | (80.0%) | |
| Housing | 8 000 | 1 903 | 23.8% | 2 804 | 35.1% | 4 707 | 58.8% | 3 449 | 315.9% | (18.7%) | |
| Roads, pavements, bridges and storm water | 100 552 | 2 402 | 2.4% | 32 988 | 32.8% | 35 390 | 35.2% | 64 362 | 59.6% | (48.7%) | |
| Other | 33 315 | 40 165 | 120.6% | 59 786 | 179.5% | 99 951 | 300.0% | 60 791 | 26.0% | (1.7%) | |

Total Capital and Operating Expenditure

| R thousands | 2010/11 | | | | | | | 2009/10 | | Q2 of 2009/10 to Q2 of 2010/11 | |
|--|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Capital and Operating Revenue | | | | | | | | | | | |
| Operating Revenue | 3 319 105 | 827 045 | 24.9% | 803 327 | 24.2% | 1 630 372 | 49.1% | 637 328 | 43.4% | 26.0% | |
| Capital Revenue | 373 256 | 64 571 | 17.3% | 131 871 | 35.3% | 196 442 | 52.6% | 168 528 | 35.4% | (21.8%) | |
| Total Revenue | 3 692 361 | 891 616 | 24.1% | 935 198 | 20.6% | 1 826 814 | 49.5% | 805 855 | 41.6% | 16.1% | |
| Capital and Operating Expenditure | | | | | | | | | | | |
| Operating Expenditure | 2 988 324 | 673 927 | 22.6% | 634 550 | 21.2% | 1 308 476 | 43.8% | 730 532 | 47.3% | (13.1%) | |
| Capital Expenditure | 373 256 | 64 571 | 17.3% | 131 871 | 35.3% | 196 442 | 52.6% | 168 528 | 35.4% | (21.8%) | |
| Total Expenditure | 3 361 580 | 738 498 | 22.0% | 766 421 | 19.8% | 1 504 919 | 44.8% | 899 060 | 44.4% | (14.8%) | |

Part 3: Cash Receipts and Payments

| R thousands | 2010/11 | | | | | | | 2009/10 | | Q2 of 2009/10 to Q2 of 2010/11 | |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Cash Receipts and Payments | | | | | | | | | | | |
| Opening Cash Balance | 9 877 | 15 168 | | 8 375 | | 15 168 | | 47 429 | | | |
| Cash receipts by source | 3 010 064 | 757 669 | 25.2% | 819 860 | 27.2% | 1 577 529 | 40.6% | 720 765 | 54.3% | 13.7% | |
| Statutory receipts (including VAT) | - | - | - | - | - | - | - | - | - | - | |
| Service charges | 1 864 341 | 518 205 | 27.8% | 543 839 | 29.2% | 1 062 044 | 60.2% | 446 597 | 46.1% | 21.8% | |
| Transfers (operational and capital) | 735 236 | 316 538 | 43.1% | 178 032 | 24.2% | 494 570 | 78.3% | 195 123 | 71.1% | (8.8%) | |
| Other receipts | 334 435 | 18 660 | 5.6% | 107 500 | 32.1% | 126 160 | 52.9% | 72 822 | 36.1% | 47.6% | |
| Contributions recognised - cap. & contr. assets | - | - | - | - | - | - | - | - | - | - | |
| Proceeds on disposal of PPE | - | - | - | - | - | - | - | - | - | - | |
| External loans | 69 970 | - | - | - | - | - | - | - | - | - | |
| Net increase (decr.) in assets / liabilities | 6 081 | (95 734) | (1 574.4%) | (9 511) | (156.4%) | (105 245) | (14.0%) | 6 223 | 13 625.6% | (252.8%) | |
| Cash payments by type | 2 983 576 | 764 462 | 25.6% | 819 893 | 27.5% | 1 584 354 | 40.7% | 724 621 | 55.1% | 13.1% | |
| Employee related costs | 800 226 | 192 378 | 24.0% | 174 269 | 21.8% | 366 646 | 45.4% | 161 877 | 48.2% | 7.7% | |
| Grant and subsidies | - | - | - | - | - | - | - | - | - | - | |
| Bulk Purchases - electr., water and sewerage | - | - | - | - | - | - | - | - | - | - | |
| Other payments to service providers | 1 801 195 | 416 562 | 23.1% | 491 733 | 27.3% | 908 296 | 145.3% | 373 585 | 62.7% | 31.6% | |
| Capital assets | 373 256 | 154 560 | 41.4% | 145 066 | 38.9% | 299 626 | 40.8% | 188 148 | 46.9% | (22.9%) | |
| Repayment of borrowing | 3 498 | 107 | 3.1% | 1 463 | 41.8% | 1 571 | 44.9% | - | - | 6% | |
| Other cash flows / payments | 5 400 | 854 | 15.8% | 7 361 | 136.3% | 8 216 | 1.3% | 1 011 | 35.9% | 628.3% | |
| Closing Cash Balance | 36 365 | 8 375 | | 8 343 | | 8 343 | | 43 573 | | | |

Part 4a: Operating Revenue and Expenditure by Function

| R thousands | 2010/11 | | | | | | | 2009/10 | | Q2 of 2009/10 to Q2 of 2010/11 | |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Water | | | | | | | | | | | |
| Operating Revenue | 473 737 | 119 768 | 25.3% | 194 637 | 41.1% | 314 406 | 66.4% | 107 412 | 47.0% | 81.2% | |
| Billed Service charges | 338 520 | 63 503 | 18.8% | 149 610 | 44.2% | 213 113 | 63.0% | 74 782 | 38.6% | 100.1% | |
| Transfers and subsidies | 134 674 | 56 114 | 41.7% | 44 891 | 33.3% | 101 006 | 75.0% | 32 558 | 75.0% | 37.9% | |
| Other own revenue | 543 | 150 | 27.7% | 136 | 25.1% | 287 | 52.8% | 72 | 20.3% | 89.0% | |
| Operating Expenditure | 344 812 | 91 732 | 26.6% | 97 476 | 28.3% | 189 207 | 54.9% | 99 578 | 48.2% | (2.1%) | |
| Employee related costs | 44 247 | 11 856 | 26.8% | 11 271 | 25.5% | 23 127 | 52.3% | 9 817 | 52.8% | 14.8% | |
| Bad and doubtful debt | 16 200 | 4 050 | 25.0% | 4 050 | 25.0% | 8 100 | 50.0% | 3 750 | 50.0% | 8.0% | |
| Bulk purchases | 215 232 | 55 252 | 25.7% | 64 852 | 30.1% | 120 104 | 55.8% | 66 317 | 44.7% | (2.2%) | |
| Other expenditure | 69 134 | 20 574 | 29.8% | 17 302 | 25.0% | 37 876 | 54.8% | 19 694 | 57.7% | (12.1%) | |
| Surplus/(Deficit) | 128 925 | 28 037 | | 97 162 | | 125 198 | | 7 834 | | | |
| Capital transfers and other adjustments | | | | | | | | | | | |
| Revised Surplus/(Deficit) | 128 925 | 28 037 | | 97 162 | | 125 198 | | 7 834 | | | |

Part 4b: Operating Revenue and Expenditure by Function

| R thousands | 2010/11 | | | | | | | 2009/10 | | O2 of 2009/10 to O2 of 2010/11 | |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Electricity | | | | | | | | | | | |
| Operating Revenue | 1 236 488 | 341 204 | 27.6% | 266 997 | 21.6% | 608 201 | 49.2% | 255 415 | 43.8% | 4.5% | |
| Billed Service charges | 1 167 997 | 339 962 | 29.1% | 260 892 | 22.3% | 600 853 | 51.4% | 235 011 | 46.4% | 11.0% | |
| Transfers and subsidies | - | - | - | - | - | - | - | - | - | - | |
| Other own revenue | 68 492 | 1 243 | 1.8% | 6 105 | 8.9% | 7 348 | 10.7% | 20 404 | 22.5% | (70.1%) | |
| Operating Expenditure | 1 189 288 | 277 737 | 23.4% | 244 940 | 20.6% | 522 676 | 43.9% | 309 465 | 50.2% | (20.9%) | |
| Employee related costs | 117 499 | 25 529 | 21.7% | 25 404 | 21.6% | 50 933 | 43.3% | 23 300 | 42.9% | 9.0% | |
| Bad and doubtful debt | 21 357 | 5 339 | 25.0% | 5 339 | 25.0% | 10 678 | 50.0% | 2 631 | 50.0% | 102.9% | |
| Bulk purchases | 771 691 | 205 213 | 26.6% | 177 344 | 23.0% | 382 557 | 49.6% | 196 919 | 49.9% | (9.9%) | |
| Other expenditure | 278 741 | 41 656 | 14.9% | 36 853 | 13.2% | 78 509 | 28.2% | 86 615 | 53.8% | (57.5%) | |
| Surplus/(Deficit) | 47 201 | 63 468 | | 22 057 | | 85 525 | | (54 050) | | | |
| Capital transfers and other adjustments | - | - | - | - | - | - | - | - | - | - | |
| Revised Surplus/(Deficit) | 47 201 | 63 468 | | 22 057 | | 85 525 | | (54 050) | | | |

Part 4c: Operating Revenue and Expenditure by Function

| R thousands | 2010/11 | | | | | | | 2009/10 | | O2 of 2009/10 to O2 of 2010/11 | |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Waste Water Management | | | | | | | | | | | |
| Operating Revenue | 297 717 | 99 879 | 33.5% | 87 156 | 29.3% | 187 035 | 62.8% | 68 703 | 62.3% | 26.9% | |
| Billed Service charges | 145 019 | 36 461 | 25.1% | 36 451 | 25.1% | 72 912 | 50.3% | 31 847 | 52.0% | 14.5% | |
| Transfers and subsidies | 151 149 | 62 979 | 41.7% | 50 383 | 33.3% | 113 362 | 75.0% | 36 541 | 75.0% | 37.9% | |
| Other own revenue | 1 549 | 439 | 28.4% | 322 | 20.8% | 762 | 49.2% | 315 | 17.6% | 2.3% | |
| Operating Expenditure | 117 094 | 24 108 | 20.6% | 18 591 | 15.9% | 42 699 | 36.5% | 30 225 | 45.1% | (38.5%) | |
| Employee related costs | 44 600 | 11 710 | 26.3% | 10 743 | 24.1% | 22 453 | 50.3% | 9 859 | 49.2% | 9.0% | |
| Bad and doubtful debt | - | - | - | - | - | - | - | - | - | - | |
| Bulk purchases | - | - | - | - | - | - | - | - | - | - | |
| Other expenditure | 72 494 | 12 399 | 17.1% | 7 847 | 10.8% | 20 246 | 27.9% | 20 366 | 42.3% | (61.5%) | |
| Surplus/(Deficit) | 180 623 | 75 770 | | 68 566 | | 144 336 | | 38 478 | | | |
| Capital transfers and other adjustments | - | - | - | - | - | - | - | - | - | - | |
| Revised Surplus/(Deficit) | 180 623 | 75 770 | | 68 566 | | 144 336 | | 38 478 | | | |

Part 4d: Operating Revenue and Expenditure by Function

| R thousands | 2010/11 | | | | | | | 2009/10 | | O2 of 2009/10 to O2 of 2010/11 | |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Waste Management | | | | | | | | | | | |
| Operating Revenue | 5 789 | 1 405 | 24.3% | 1 314 | 22.7% | 2 719 | 47.0% | 1 155 | 49.1% | 13.8% | |
| Billed Service charges | 5 658 | 1 392 | 24.6% | 1 300 | 23.0% | 2 692 | 47.6% | 1 149 | 50.0% | 13.2% | |
| Transfers and subsidies | - | - | - | - | - | - | - | - | - | - | |
| Other own revenue | 131 | 13 | 9.9% | 14 | 10.9% | 27 | 20.8% | 6 | 9.1% | 128.5% | |
| Operating Expenditure | 85 477 | 17 833 | 20.9% | 16 514 | 19.3% | 34 347 | 40.2% | 18 913 | 48.1% | (12.7%) | |
| Employee related costs | 47 564 | 12 612 | 26.5% | 11 846 | 24.9% | 24 458 | 51.4% | 10 825 | 50.7% | 9.4% | |
| Bad and doubtful debt | - | - | - | - | - | - | - | - | - | - | |
| Bulk purchases | - | - | - | - | - | - | - | - | - | - | |
| Other expenditure | 37 913 | 5 221 | 13.8% | 4 668 | 12.3% | 9 890 | 26.1% | 8 088 | 44.6% | (42.3%) | |
| Surplus/(Deficit) | (79 688) | (16 428) | | (15 200) | | (31 628) | | (17 758) | | | |
| Capital transfers and other adjustments | - | - | - | - | - | - | - | - | - | - | |
| Revised Surplus/(Deficit) | (79 688) | (16 428) | | (15 200) | | (31 628) | | (17 758) | | | |

Part 5: Debtor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Written Off | |
|--|-------------|-------|--------------|-------|--------------|------|--------------|-------|-----------|--------|-------------|---|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtor Age Analysis By Income Source | | | | | | | | | | | | |
| Water | 70 530 | 13.4% | 41 257 | 7.8% | 27 106 | 5.2% | 387 410 | 73.6% | 526 303 | 37.5% | - | - |
| Electricity | 113 389 | 41.4% | 29 208 | 10.7% | 17 251 | 6.3% | 114 318 | 41.7% | 274 166 | 19.5% | - | - |
| Property Rates | 28 121 | 8.5% | 12 021 | 3.6% | 9 614 | 2.9% | 281 687 | 85.0% | 331 444 | 23.6% | - | - |
| Sanitation | 11 654 | 6.4% | 5 779 | 3.2% | 4 601 | 2.5% | 159 774 | 87.9% | 181 808 | 13.0% | - | - |
| Refuse Removal | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | 4 546 | 5.0% | 1 403 | 1.6% | 5 223 | 5.8% | 79 007 | 87.6% | 90 179 | 6.4% | - | - |
| Total By Income Source | 228 240 | 16.3% | 89 668 | 6.4% | 63 794 | 4.5% | 1 022 197 | 72.8% | 1 403 899 | 100.0% | - | - |
| Debtor Age Analysis By Customer Group | | | | | | | | | | | | |
| Government | 10 844 | 10.9% | 7 553 | 7.6% | 7 093 | 7.2% | 73 555 | 74.3% | 99 045 | 7.1% | - | - |
| Business | 79 614 | 34.0% | 22 133 | 9.4% | 13 036 | 5.6% | 119 474 | 51.0% | 234 257 | 16.7% | - | - |
| Households | 133 773 | 13.4% | 58 940 | 5.9% | 38 862 | 3.9% | 770 464 | 76.9% | 1 002 038 | 71.4% | - | - |
| Other | 4 008 | 5.8% | 1 043 | 1.5% | 4 805 | 7.0% | 58 704 | 85.6% | 68 559 | 4.9% | - | - |
| Total By Customer Group | 228 240 | 16.3% | 89 668 | 6.4% | 63 794 | 4.5% | 1 022 197 | 72.8% | 1 403 899 | 100.0% | - | - |

Part 6: Creditor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|------------------------------|-------------|--------|--------------|-------|--------------|------|--------------|------|---------|--------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | 104 559 | 100.0% | - | - | - | - | - | - | 104 559 | 80.9% |
| Bulk Water | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | 7 465 | 100.0% | - | - | - | - | - | - | 7 465 | 5.8% |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 12 169 | 70.7% | 3 232 | 18.8% | 1 390 | 8.1% | 411 | 2.4% | 17 201 | 13.3% |
| Auditor-General | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - |
| Total | 124 193 | 96.1% | 3 232 | 2.5% | 1 390 | 1.1% | 411 | .3% | 129 225 | 100.0% |

Contact Details

| | | |
|-------------------|----------|--------------|
| Municipal Manager | SJ Msibi | 051 405 8621 |
| Financial Manager | B R Teye | 051 405 8625 |

Source Local Government Database

1. All figures in this report are unaudited. Revenue reflected is billed revenue

Free State: Mantsopa(FS173)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2nd QUARTER ENDED 31 DECEMBER 2010

Part1: Operating Revenue and Expenditure

| R thousands | 2010/11 | | | | | | | 2009/10 | | Q2 of 2009/10 to Q2 of 2010/11 | |
|--|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Operating Revenue and Expenditure | | | | | | | | | | | |
| Operating Revenue | 148 219 | 46 757 | 31.5% | 65 264 | 44.0% | 112 021 | 75.6% | 32 888 | 63.5% | 98.4% | |
| Billed Property rates | 11 329 | 2 734 | 24.1% | 2 739 | 24.2% | 5 472 | 48.3% | 2 437 | 52.7% | 12.4% | |
| Billed Service charges | 68 927 | 15 609 | 22.6% | 13 616 | 19.8% | 29 225 | 42.4% | 12 668 | 46.2% | 7.5% | |
| Other own revenue | 67 962 | 28 414 | 41.8% | 48 910 | 72.0% | 77 324 | 113.8% | 17 782 | 83.0% | 175.0% | |
| Operating Expenditure | 138 803 | 31 835 | 22.9% | 36 229 | 26.1% | 68 063 | 49.0% | 21 344 | 35.7% | 69.7% | |
| Employee related costs | 52 992 | 11 118 | 21.0% | 11 170 | 21.1% | 22 288 | 42.1% | 10 551 | 49.2% | 5.9% | |
| Bad and doubtful debt | - | 1 | - | 3 | - | 4 | - | - | - | (100.0%) | |
| Bulk purchases | 19 521 | 7 737 | 39.6% | 4 175 | 21.4% | 11 912 | 61.0% | 3 277 | 51.4% | 27.4% | |
| Other expenditure | 66 290 | 12 979 | 19.6% | 20 881 | 31.5% | 33 860 | 51.1% | 7 517 | 22.9% | 177.8% | |
| Surplus/(Deficit) | 9 415 | 14 922 | | 29 036 | | 43 958 | | 11 543 | | | |
| Capital transfers and other adjustments | - | - | - | - | - | - | - | - | - | - | |
| Revised Surplus/(Deficit) | 9 415 | 14 922 | | 29 036 | | 43 958 | | 11 543 | | | |

Part 2: Capital Revenue and Expenditure

| R thousands | 2010/11 | | | | | | | 2009/10 | | Q2 of 2009/10 to Q2 of 2010/11 | |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Capital Revenue and Expenditure | | | | | | | | | | | |
| Source of Finance | 39 532 | (156) | (.4%) | 4 581 | 11.6% | 4 425 | 11.2% | 3 389 | 14.3% | 35.1% | |
| External loans | - | - | - | - | - | - | - | - | - | - | |
| Internal contributions | - | - | - | - | - | - | - | - | - | - | |
| Transfers and subsidies | 18 117 | 304 | 1.7% | 3 020 | 16.7% | 3 324 | 18.3% | 2 882 | 20.4% | 4.8% | |
| Other | 21 415 | (460) | (2.1%) | 1 561 | 7.3% | 1 101 | 5.1% | 508 | 10.4% | 207.5% | |
| Capital Expenditure | 39 532 | 5 961 | 15.1% | 4 581 | 11.6% | 10 542 | 26.7% | 3 389 | 14.3% | 35.1% | |
| Water and Sanitation | 24 085 | (294) | (1.2%) | 3 020 | 12.5% | 2 726 | 11.3% | 2 968 | 16.2% | 1.8% | |
| Electricity | 115 | - | - | - | - | - | - | - | - | - | |
| Housing | - | - | - | - | - | - | - | - | - | - | |
| Roads, pavements, bridges and storm water | 9 608 | 6 267 | 65.2% | 1 165 | 12.1% | 7 433 | 77.4% | 391 | 13.7% | 198.4% | |
| Other | 5 224 | (12) | (.2%) | 395 | 6.9% | 384 | 6.7% | 31 | 7.2% | 1172.8% | |

Total Capital and Operating Expenditure

| R thousands | 2010/11 | | | | | | | 2009/10 | | Q2 of 2009/10 to Q2 of 2010/11 | |
|--|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Capital and Operating Revenue | 148 219 | 46 757 | 31.5% | 65 264 | 44.0% | 112 021 | 75.6% | 32 888 | 63.5% | 98.4% | |
| Operating Revenue | 148 219 | 46 757 | 31.5% | 65 264 | 44.0% | 112 021 | 75.6% | 32 888 | 63.5% | 98.4% | |
| Capital Revenue | 39 532 | (156) | (.4%) | 4 581 | 11.6% | 4 425 | 11.2% | 3 389 | 14.3% | 35.1% | |
| Total Revenue | 187 751 | 46 601 | 24.8% | 69 845 | 37.2% | 116 446 | 62.0% | 36 277 | 52.5% | 92.5% | |
| Capital and Operating Expenditure | 138 803 | 31 835 | 22.9% | 36 229 | 26.1% | 68 063 | 49.0% | 21 344 | 35.7% | 69.7% | |
| Operating Expenditure | 138 803 | 31 835 | 22.9% | 36 229 | 26.1% | 68 063 | 49.0% | 21 344 | 35.7% | 69.7% | |
| Capital Expenditure | 39 532 | 5 961 | 15.1% | 4 581 | 11.6% | 10 542 | 26.7% | 3 389 | 14.3% | 35.1% | |
| Total Expenditure | 178 336 | 37 796 | 21.2% | 40 809 | 22.9% | 78 605 | 44.1% | 24 734 | 30.9% | 65.0% | |

Part 3: Cash Receipts and Payments

| R thousands | 2010/11 | | | | | | | 2009/10 | | Q2 of 2009/10 to Q2 of 2010/11 | |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Cash Receipts and Payments | | | | | | | | | | | |
| Opening Cash Balance | 500 | 863 | | 1 194 | | 863 | | (372) | | | |
| Cash receipts by source | 158 118 | 40 890 | 25.9% | 36 745 | 23.2% | 77 635 | 49.1% | 26 497 | 30.1% | 38.7% | |
| Statutory receipts (including VAT) | 6 863 | - | - | - | - | - | - | - | - | - | |
| Service charges | 71 005 | 17 982 | 25.3% | 13 528 | 19.1% | 31 510 | 44.4% | 11 900 | 33.1% | 13.7% | |
| Transfers (operational and capital) | 76 600 | 27 808 | 36.3% | 34 717 | 45.3% | 62 525 | 81.6% | 14 096 | 86.3% | 146.3% | |
| Other receipts | 9 650 | - | - | - | - | - | - | - | - | - | |
| Contributions recognised - cap. & contr. assets | - | - | - | - | - | - | - | - | - | - | |
| Proceeds on disposal of PPE | - | - | - | - | - | - | - | - | - | - | |
| External loans | - | - | - | - | - | - | - | - | - | - | |
| Net increase (decr.) in assets / liabilities | (6 000) | (4 900) | 81.7% | (11 500) | 191.7% | (16 400) | 273.3% | 500 | (483.3%) | (2 400.0%) | |
| Cash payments by type | 157 810 | 40 559 | 25.7% | 33 085 | 21.0% | 73 643 | 46.7% | 25 745 | 32.3% | 28.5% | |
| Employee related costs | 52 992 | 11 118 | 21.0% | 11 170 | 21.1% | 22 288 | 42.1% | 9 349 | 46.2% | 19.5% | |
| Grant and subsidies | - | - | - | - | - | - | - | - | - | - | |
| Bulk Purchases - electr., water and sewerage | - | - | - | - | - | - | - | - | - | - | |
| Other payments to service providers | 76 980 | 22 849 | 29.7% | 15 234 | 19.8% | 38 083 | 49.5% | 13 007 | 33.8% | 17.1% | |
| Capital assets | 26 477 | 6 592 | 24.9% | 6 207 | 23.4% | 12 799 | 48.3% | 3 389 | 14.3% | 83.1% | |
| Repayment of borrowing | 1 361 | - | - | 474 | 34.8% | 474 | 34.8% | - | 1.0% | (100.0%) | |
| Other cash flows / payments | - | - | - | - | - | - | - | - | - | - | |
| Closing Cash Balance | 808 | 1 194 | | 4 854 | | 4 854 | | 380 | | | |

Part 4a: Operating Revenue and Expenditure by Function

| R thousands | 2010/11 | | | | | | | 2009/10 | | Q2 of 2009/10 to Q2 of 2010/11 | |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Water | | | | | | | | | | | |
| Operating Revenue | 16 136 | 4 326 | 26.8% | 4 966 | 30.8% | 9 292 | 57.6% | 3 734 | 50.3% | 33.0% | |
| Billed Service charges | 16 136 | 4 318 | 26.8% | 4 963 | 30.8% | 9 282 | 57.5% | 3 726 | 45.8% | 33.2% | |
| Transfers and subsidies | - | - | - | - | - | - | - | - | - | - | |
| Other own revenue | - | 8 | - | 3 | - | 11 | - | 8 | 38.7% | (61.2%) | |
| Operating Expenditure | 14 684 | 2 067 | 14.1% | 2 479 | 16.9% | 4 546 | 31.0% | 1 911 | 23.4% | 29.7% | |
| Employee related costs | 6 655 | 1 093 | 16.4% | 1 067 | 16.0% | 2 160 | 32.5% | 830 | 40.7% | 28.5% | |
| Bad and doubtful debt | - | - | - | - | - | - | - | - | - | - | |
| Bulk purchases | 720 | 157 | 21.8% | 269 | 37.4% | 426 | 59.2% | 173 | 39.5% | 55.8% | |
| Other expenditure | 7 309 | 817 | 11.2% | 1 142 | 15.6% | 1 960 | 26.8% | 908 | 15.6% | 25.9% | |
| Surplus/(Deficit) | 1 452 | 2 259 | | 2 488 | | 4 746 | | 1 823 | | | |
| Capital transfers and other adjustments | - | - | - | - | - | - | - | - | - | - | |
| Revised Surplus/(Deficit) | 1 452 | 2 259 | | 2 488 | | 4 746 | | 1 823 | | | |

Part 4b: Operating Revenue and Expenditure by Function

| R thousands | 2010/11 | | | | | | | 2009/10 | | Q2 of 2009/10 to Q2 of 2010/11 | |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Electricity | | | | | | | | | | | |
| Operating Revenue | 29 620 | 5 524 | 18.7% | 4 107 | 13.9% | 9 631 | 32.5% | 5 059 | 48.2% | (18.8%) | |
| Billed Service charges | 29 620 | 5 421 | 18.3% | 4 018 | 13.6% | 9 439 | 31.9% | 5 012 | 48.2% | (19.8%) | |
| Transfers and subsidies | - | - | - | - | - | - | - | - | - | - | |
| Other own revenue | - | 103 | - | 89 | - | 192 | - | 48 | 52.2% | 87.5% | |
| Operating Expenditure | 26 555 | 8 284 | 31.2% | 4 832 | 18.2% | 13 116 | 49.4% | 3 599 | 39.3% | 34.3% | |
| Employee related costs | 3 494 | 438 | 12.5% | 434 | 12.4% | 871 | 24.9% | 354 | 50.0% | 22.5% | |
| Bad and doubtful debt | - | - | - | - | - | - | - | - | - | - | |
| Bulk purchases | 18 801 | 7 580 | 40.3% | 3 906 | 20.8% | 11 485 | 61.1% | 3 104 | 52.0% | 25.8% | |
| Other expenditure | 4 260 | 266 | 6.3% | 493 | 11.6% | 760 | 17.8% | 141 | 5.8% | 250.4% | |
| Surplus/(Deficit) | 3 066 | (2 759) | | (725) | | (3 485) | | 1 460 | | | |
| Capital transfers and other adjustments | - | - | - | - | - | - | - | - | - | - | |
| Revised Surplus/(Deficit) | 3 066 | (2 759) | | (725) | | (3 485) | | 1 460 | | | |

Part 4c: Operating Revenue and Expenditure by Function

| R thousands | 2010/11 | | | | | | | 2009/10 | | Q2 of 2009/10 to Q2 of 2010/11 | |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Waste Water Management | | | | | | | | | | | |
| Operating Revenue | 13 051 | 3 745 | 28.7% | 24 454 | 187.4% | 28 200 | 216.1% | 2 480 | 58.3% | 886.1% | |
| Billed Service charges | 13 051 | 3 743 | 28.7% | 2 926 | 22.4% | 6 668 | 51.1% | 2 476 | 44.0% | 18.1% | |
| Transfers and subsidies | - | - | - | 21 524 | - | 21 524 | - | - | 143.8% | (100.0%) | |
| Other own revenue | - | 3 | - | 5 | - | 7 | - | 4 | 120.0% | 29.7% | |
| Operating Expenditure | 11 576 | 1 768 | 15.3% | 1 694 | 14.6% | 3 461 | 29.9% | 1 861 | 26.2% | (9.0%) | |
| Employee related costs | 9 120 | 1 631 | 17.9% | 1 548 | 17.0% | 3 179 | 34.9% | 1 509 | 49.7% | 2.6% | |
| Bad and doubtful debt | - | - | - | - | - | - | - | - | - | - | |
| Bulk purchases | - | - | - | - | - | - | - | - | - | - | |
| Other expenditure | 2 456 | 136 | 5.6% | 146 | 5.9% | 282 | 11.5% | 352 | 6.7% | (58.6%) | |
| Surplus/(Deficit) | 1 476 | 1 978 | | 22 761 | | 24 738 | | 619 | | | |
| Capital transfers and other adjustments | - | - | - | - | - | - | - | - | - | - | |
| Revised Surplus/(Deficit) | 1 476 | 1 978 | | 22 761 | | 24 738 | | 619 | | | |

Part 4d: Operating Revenue and Expenditure by Function

| R thousands | 2010/11 | | | | | | | 2009/10 | | Q2 of 2009/10 to Q2 of 2010/11 | |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Waste Management | | | | | | | | | | | |
| Operating Revenue | 13 020 | 2 129 | 16.4% | 1 715 | 13.2% | 3 844 | 29.5% | 1 443 | 34.7% | 18.9% | |
| Billed Service charges | 10 120 | 2 123 | 21.0% | 1 709 | 16.9% | 3 832 | 37.9% | 1 438 | 46.2% | 18.8% | |
| Transfers and subsidies | 2 900 | - | - | - | - | - | - | - | - | - | |
| Other own revenue | - | 6 | - | 6 | - | 13 | - | 4 | - | 48.2% | |
| Operating Expenditure | 6 903 | 1 367 | 19.8% | 1 767 | 25.6% | 3 133 | 45.4% | 1 131 | 30.3% | 56.2% | |
| Employee related costs | 5 150 | 917 | 17.8% | 890 | 17.3% | 1 807 | 35.1% | 994 | 55.0% | (10.4%) | |
| Bad and doubtful debt | - | - | - | - | - | - | - | - | - | - | |
| Bulk purchases | - | - | - | - | - | - | - | - | - | - | |
| Other expenditure | 1 754 | 449 | 25.6% | 876 | 50.0% | 1 326 | 75.6% | 137 | 8.4% | 537.6% | |
| Surplus/(Deficit) | 6 116 | 762 | | (51) | | 711 | | 311 | | | |
| Capital transfers and other adjustments | - | - | - | - | - | - | - | - | - | - | |
| Revised Surplus/(Deficit) | 6 116 | 762 | | (51) | | 711 | | 311 | | | |

Part 5: Debtor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Written Off | |
|--|--------------|-------------|--------------|-------------|--------------|-------------|---------------|--------------|----------------|---------------|-------------|---|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtor Age Analysis By Income Source | | | | | | | | | | | | |
| Water | 1 639 | 5.6% | 1 368 | 4.7% | 947 | 3.3% | 25 156 | 86.4% | 29 110 | 26.1% | - | - |
| Electricity | 672 | 10.6% | 343 | 5.4% | 220 | 3.5% | 5 106 | 80.5% | 6 341 | 5.7% | - | - |
| Property Rates | 447 | 4.2% | 377 | 3.5% | 370 | 3.5% | 9 480 | 88.8% | 10 673 | 9.6% | - | - |
| Sanitation | 1 304 | 3.6% | 1 058 | 2.9% | 1 041 | 2.9% | 32 625 | 90.6% | 36 028 | 32.3% | - | - |
| Refuse Removal | 674 | 3.8% | 540 | 3.1% | 531 | 3.0% | 15 854 | 90.1% | 17 599 | 15.8% | - | - |
| Other | 109 | 9% | 100 | 9% | 102 | 9% | 11 370 | 97.3% | 11 681 | 10.5% | - | - |
| Total By Income Source | 4 845 | 4.3% | 3 786 | 3.4% | 3 211 | 2.9% | 99 591 | 89.4% | 111 432 | 100.0% | - | - |
| Debtor Age Analysis By Customer Group | | | | | | | | | | | | |
| Government | 267 | 4.5% | 241 | 4.0% | 176 | 2.9% | 5 290 | 88.5% | 5 974 | 5.4% | - | - |
| Business | 209 | 6.5% | 146 | 4.5% | 123 | 3.8% | 2 753 | 85.2% | 3 231 | 2.9% | - | - |
| Households | 4 368 | 4.3% | 3 398 | 3.3% | 2 912 | 2.8% | 91 542 | 89.6% | 102 220 | 91.7% | - | - |
| Other | 0 | 6.4% | 0 | 3.9% | 0 | 3.9% | 6 | 85.8% | 7 | - | - | - |
| Total By Customer Group | 4 845 | 4.3% | 3 786 | 3.4% | 3 211 | 2.9% | 99 591 | 89.4% | 111 432 | 100.0% | - | - |

Part 6: Creditor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|------------------------------|-------------|--------------|--------------|------------|--------------|----------|--------------|-------------|------------|---------------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | - | - | - | - | - | - | - | - | - | - |
| Bulk Water | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 333 | 97.3% | 0 | .1% | - | - | 9 | 2.6% | 342 | 100.0% |
| Auditor-General | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - |
| Total | 333 | 97.3% | 0 | .1% | - | - | 9 | 2.6% | 342 | 100.0% |

Contact Details

| | | |
|-------------------|--------------|--------------|
| Municipal Manager | C M L Rampai | 051 924 0654 |
| Financial Manager | J Mazinyo | 051 924 0654 |

Source Local Government Database

1. All figures in this report are unaudited. Revenue reflected is billed revenue

Free State: Motheo(DC17)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2nd QUARTER ENDED 31 DECEMBER 2010

Part1: Operating Revenue and Expenditure

| R thousands | 2010/11 | | | | | | | 2009/10 | | Q2 of 2009/10 to Q2 of 2010/11 | |
|--|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Operating Revenue and Expenditure | | | | | | | | | | | |
| Operating Revenue | 159 410 | 65 721 | 41.2% | 51 187 | 32.1% | 116 908 | 73.3% | 47 553 | 71.0% | 7.6% | |
| Billed Property rates | - | - | - | - | - | - | - | - | - | - | |
| Billed Service charges | - | - | - | - | - | - | - | - | - | - | |
| Other own revenue | 159 410 | 65 721 | 41.2% | 51 187 | 32.1% | 116 908 | 73.3% | 47 553 | 71.0% | 7.6% | |
| Operating Expenditure | 159 408 | 24 201 | 15.2% | 31 197 | 19.6% | 55 398 | 34.8% | 29 255 | 33.6% | 6.6% | |
| Employee related costs | 67 561 | 13 522 | 20.0% | 15 304 | 22.7% | 28 825 | 42.7% | 15 149 | 42.6% | 1.0% | |
| Bad and doubtful debt | - | - | - | - | - | - | - | - | - | - | |
| Bulk purchases | - | - | - | - | - | - | - | - | - | - | |
| Other expenditure | 91 847 | 10 679 | 11.6% | 15 893 | 17.3% | 26 572 | 28.9% | 14 106 | 26.3% | 12.7% | |
| Surplus/(Deficit) | 2 | 41 520 | | 19 990 | | 61 510 | | 18 298 | | | |
| Capital transfers and other adjustments | - | (685) | - | (39) | - | (724) | - | - | - | (100.0%) | |
| Revised Surplus/(Deficit) | 2 | 40 835 | | 19 951 | | 60 786 | | 18 298 | | | |

Part 2: Capital Revenue and Expenditure

| R thousands | 2010/11 | | | | | | | 2009/10 | | Q2 of 2009/10 to Q2 of 2010/11 | |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Capital Revenue and Expenditure | | | | | | | | | | | |
| Source of Finance | 150 | 685 | 456.9% | 39 | 25.8% | 724 | 482.8% | - | - | (100.0%) | |
| External loans | - | - | - | - | - | - | - | - | - | - | |
| Internal contributions | 150 | 685 | 456.9% | - | - | 685 | 456.9% | - | - | - | |
| Transfers and subsidies | - | - | - | - | - | - | - | - | - | - | |
| Other | - | - | - | 39 | - | 39 | - | - | - | (100.0%) | |
| Capital Expenditure | 150 | 685 | 456.9% | 39 | 25.8% | 724 | 482.8% | - | - | (100.0%) | |
| Water and Sanitation | - | - | - | - | - | - | - | - | - | - | |
| Electricity | - | - | - | - | - | - | - | - | - | - | |
| Housing | - | - | - | - | - | - | - | - | - | - | |
| Roads, pavements, bridges and storm water | - | - | - | - | - | - | - | - | - | - | |
| Other | 150 | 685 | 456.9% | 39 | 25.8% | 724 | 482.8% | - | - | (100.0%) | |

Total Capital and Operating Expenditure

| R thousands | 2010/11 | | | | | | | 2009/10 | | Q2 of 2009/10 to Q2 of 2010/11 | |
|--|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Capital and Operating Revenue | | | | | | | | | | | |
| Operating Revenue | 159 410 | 65 721 | 41.2% | 51 187 | 32.1% | 116 908 | 73.3% | 47 553 | 71.0% | 7.6% | |
| Capital Revenue | 150 | 685 | 456.9% | 39 | 25.8% | 724 | 482.8% | - | - | (100.0%) | |
| Total Revenue | 159 560 | 66 407 | 41.6% | 51 226 | 32.1% | 117 632 | 73.7% | 47 553 | 70.7% | 7.7% | |
| Capital and Operating Expenditure | | | | | | | | | | | |
| Operating Expenditure | 159 408 | 24 201 | 15.2% | 31 197 | 19.6% | 55 398 | 34.8% | 29 255 | 33.6% | 6.6% | |
| Capital Expenditure | 150 | 685 | 456.9% | 39 | 25.8% | 724 | 482.8% | - | - | (100.0%) | |
| Total Expenditure | 159 558 | 24 887 | 15.6% | 31 235 | 19.6% | 56 122 | 35.2% | 29 255 | 33.5% | 6.8% | |

Part 3: Cash Receipts and Payments

| R thousands | 2010/11 | | | | | | | 2009/10 | | Q2 of 2009/10 to Q2 of 2010/11 | |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Cash Receipts and Payments | | | | | | | | | | | |
| Opening Cash Balance | 1 780 | 13 764 | | 6 067 | | 13 764 | | 2 385 | | | |
| Cash receipts by source | 158 025 | 24 980 | 15.8% | 35 963 | 22.8% | 60 943 | 38.6% | 34 698 | 40.2% | 3.6% | |
| Statutory receipts (including VAT) | - | 1 765 | - | 702 | - | 2 467 | - | - | - | (100.0%) | |
| Service charges | - | - | - | - | - | - | - | - | - | - | |
| Transfers (operational and capital) | 153 547 | 65 214 | 42.5% | 50 771 | 33.1% | 115 985 | 75.5% | 47 138 | 73.7% | 7.7% | |
| Other receipts | 4 478 | 4 001 | 89.4% | 490 | 10.9% | 4 491 | 100.3% | 2 223 | - | (78.0%) | |
| Contributions recognised - cap. & contr. assets | - | - | - | - | - | - | - | - | - | - | |
| Proceeds on disposal of PPE | - | - | - | - | - | - | - | - | - | - | |
| External loans | - | - | - | - | - | - | - | - | - | - | |
| Net increase (decr.) in assets / liabilities | - | (46 000) | - | (16 000) | - | (62 000) | - | (14 664) | (345.9%) | 9.1% | |
| Cash payments by type | 158 083 | 32 677 | 20.7% | 38 034 | 24.1% | 70 712 | 44.7% | 33 434 | 39.0% | 13.8% | |
| Employee related costs | 67 521 | 13 721 | 20.3% | 15 454 | 22.9% | 29 176 | 43.2% | 15 336 | 42.5% | .8% | |
| Grant and subsidies | 63 157 | - | - | - | - | - | - | - | - | - | |
| Bulk Purchases - electr., water and sewerage | - | - | - | - | - | - | - | - | - | - | |
| Other payments to service providers | 27 405 | 18 956 | 69.2% | 18 565 | 67.7% | 37 520 | 136.9% | 14 082 | 32.3% | 31.8% | |
| Capital assets | - | - | - | - | - | - | - | - | - | - | |
| Repayment of borrowing | - | - | - | 4 016 | - | 4 016 | - | 4 016 | 698.2% | - | |
| Other cash flows / payments | - | - | - | - | - | - | - | - | - | - | |
| Closing Cash Balance | 1 722 | 6 067 | | 3 996 | | 3 996 | | 3 649 | | | |

Part 4a: Operating Revenue and Expenditure by Function

| R thousands | 2010/11 | | | | | | | 2009/10 | | Q2 of 2009/10 to Q2 of 2010/11 | |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Water | | | | | | | | | | | |
| Operating Revenue | - | - | - | - | - | - | - | - | - | - | |
| Billed Service charges | - | - | - | - | - | - | - | - | - | - | |
| Transfers and subsidies | - | - | - | - | - | - | - | - | - | - | |
| Other own revenue | - | - | - | - | - | - | - | - | - | - | |
| Operating Expenditure | - | - | - | - | - | - | - | - | - | - | |
| Employee related costs | - | - | - | - | - | - | - | - | - | - | |
| Bad and doubtful debt | - | - | - | - | - | - | - | - | - | - | |
| Bulk purchases | - | - | - | - | - | - | - | - | - | - | |
| Other expenditure | - | - | - | - | - | - | - | - | - | - | |
| Surplus/(Deficit) | - | - | | - | | - | | - | | | |
| Capital transfers and other adjustments | - | - | - | - | - | - | - | - | - | - | |
| Revised Surplus/(Deficit) | - | - | | - | | - | | - | | | |

Part 4b: Operating Revenue and Expenditure by Function

| R thousands | 2010/11 | | | | | | | 2009/10 | | Q2 of 2009/10 to Q2 of 2010/11 | |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Electricity | | | | | | | | | | | |
| Operating Revenue | - | - | - | - | - | - | - | - | - | - | |
| Billed Service charges | - | - | - | - | - | - | - | - | - | - | |
| Transfers and subsidies | - | - | - | - | - | - | - | - | - | - | |
| Other own revenue | - | - | - | - | - | - | - | - | - | - | |
| Operating Expenditure | - | - | - | - | - | - | - | - | - | - | |
| Employee related costs | - | - | - | - | - | - | - | - | - | - | |
| Bad and doubtful debt | - | - | - | - | - | - | - | - | - | - | |
| Bulk purchases | - | - | - | - | - | - | - | - | - | - | |
| Other expenditure | - | - | - | - | - | - | - | - | - | - | |
| Surplus/(Deficit) | - | - | - | - | - | - | - | - | - | - | |
| Capital transfers and other adjustments | - | - | - | - | - | - | - | - | - | - | |
| Revised Surplus/(Deficit) | - | - | - | - | - | - | - | - | - | - | |

Part 4c: Operating Revenue and Expenditure by Function

| R thousands | 2010/11 | | | | | | | 2009/10 | | Q2 of 2009/10 to Q2 of 2010/11 | |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Waste Water Management | | | | | | | | | | | |
| Operating Revenue | - | - | - | - | - | - | - | - | - | - | |
| Billed Service charges | - | - | - | - | - | - | - | - | - | - | |
| Transfers and subsidies | - | - | - | - | - | - | - | - | - | - | |
| Other own revenue | - | - | - | - | - | - | - | - | - | - | |
| Operating Expenditure | - | - | - | - | - | - | - | - | - | - | |
| Employee related costs | - | - | - | - | - | - | - | - | - | - | |
| Bad and doubtful debt | - | - | - | - | - | - | - | - | - | - | |
| Bulk purchases | - | - | - | - | - | - | - | - | - | - | |
| Other expenditure | - | - | - | - | - | - | - | - | - | - | |
| Surplus/(Deficit) | - | - | - | - | - | - | - | - | - | - | |
| Capital transfers and other adjustments | - | - | - | - | - | - | - | - | - | - | |
| Revised Surplus/(Deficit) | - | - | - | - | - | - | - | - | - | - | |

Part 4d: Operating Revenue and Expenditure by Function

| R thousands | 2010/11 | | | | | | | 2009/10 | | Q2 of 2009/10 to Q2 of 2010/11 | |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Waste Management | | | | | | | | | | | |
| Operating Revenue | - | - | - | - | - | - | - | - | - | - | |
| Billed Service charges | - | - | - | - | - | - | - | - | - | - | |
| Transfers and subsidies | - | - | - | - | - | - | - | - | - | - | |
| Other own revenue | - | - | - | - | - | - | - | - | - | - | |
| Operating Expenditure | - | - | - | - | - | - | - | - | - | - | |
| Employee related costs | - | - | - | - | - | - | - | - | - | - | |
| Bad and doubtful debt | - | - | - | - | - | - | - | - | - | - | |
| Bulk purchases | - | - | - | - | - | - | - | - | - | - | |
| Other expenditure | - | - | - | - | - | - | - | - | - | - | |
| Surplus/(Deficit) | - | - | - | - | - | - | - | - | - | - | |
| Capital transfers and other adjustments | - | - | - | - | - | - | - | - | - | - | |
| Revised Surplus/(Deficit) | - | - | - | - | - | - | - | - | - | - | |

Part 5: Debtor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Written Off | |
|--|-------------|--------------|--------------|--------------|--------------|----------|--------------|-------------|------------|---------------|-------------|----------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtor Age Analysis By Income Source | | | | | | | | | | | | |
| Water | - | - | - | - | - | - | - | - | - | - | - | - |
| Electricity | - | - | - | - | - | - | - | - | - | - | - | - |
| Property Rates | - | - | - | - | - | - | - | - | - | - | - | - |
| Sanitation | - | - | - | - | - | - | - | - | - | - | - | - |
| Refuse Removal | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | 460 | 54.0% | 319 | 37.4% | - | - | 74 | 8.6% | 853 | 100.0% | - | - |
| Total By Income Source | 460 | 54.0% | 319 | 37.4% | - | - | 74 | 8.6% | 853 | 100.0% | - | - |
| Debtor Age Analysis By Customer Group | | | | | | | | | | | | |
| Government | 282 | 46.9% | 319 | 53.1% | - | - | - | - | 601 | 70.4% | - | - |
| Business | - | - | - | - | - | - | - | - | - | - | - | - |
| Households | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | 179 | 70.8% | - | - | - | - | 74 | 29.2% | 252 | 29.6% | - | - |
| Total By Customer Group | 460 | 54.0% | 319 | 37.4% | - | - | 74 | 8.6% | 853 | 100.0% | - | - |

Part 6: Creditor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|------------------------------|-------------|-------------|--------------|----------|--------------|----------|--------------|--------------|------------|---------------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | - | - | - | - | - | - | - | - | - | - |
| Bulk Water | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | - | - | - | - | - | - | - | - | - | - |
| Auditor-General | - | - | - | - | - | - | - | - | - | - |
| Other | 7 | 2.2% | - | - | - | - | 291 | 97.8% | 297 | 100.0% |
| Total | 7 | 2.2% | - | - | - | - | 291 | 97.8% | 297 | 100.0% |

Contact Details

| | | |
|-------------------|---------------------|--------------|
| Municipal Manager | WH Boshoff (Acting) | 051 407 3241 |
| Financial Manager | G H Pienaar(Acting) | 051 407 3290 |

Source Local Government Database

1. All figures in this report are unaudited. Revenue reflected is billed revenue

Free State: Masilonyana(FS181)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2nd QUARTER ENDED 31 DECEMBER 2010

Part1: Operating Revenue and Expenditure

| R thousands | 2010/11 | | | | | | | 2009/10 | | Q2 of 2009/10 to Q2 of 2010/11 | |
|--|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Operating Revenue and Expenditure | | | | | | | | | | | |
| Operating Revenue | 152 003 | 38 395 | 25.3% | 18 217 | 12.0% | 56 612 | 37.2% | 25 247 | 80.4% | (27.8%) | |
| Billed Property rates | 14 556 | 44 | 3% | 71 | 5% | 115 | 8% | 1 011 | 107.4% | (93.0%) | |
| Billed Service charges | 63 969 | 5 731 | 9.0% | 14 459 | 22.6% | 20 189 | 31.6% | 5 400 | 23.7% | 167.7% | |
| Other own revenue | 73 477 | 32 621 | 44.4% | 3 687 | 5.0% | 36 308 | 49.4% | 18 836 | 123.4% | (80.4%) | |
| Operating Expenditure | 147 584 | 35 897 | 24.3% | 18 653 | 12.6% | 54 550 | 37.0% | 8 830 | 31.6% | 111.3% | |
| Employee related costs | 46 132 | 13 | - | 26 | .1% | 38 | .1% | 9 | 52.5% | 172.6% | |
| Bad and doubtful debt | 34 115 | - | - | - | - | - | - | - | - | - | |
| Bulk purchases | 22 098 | 10 937 | 49.5% | 4 604 | 20.8% | 15 541 | 70.3% | - | 26.2% | (100.0%) | |
| Other expenditure | 45 240 | 24 948 | 55.1% | 14 024 | 31.0% | 38 971 | 86.1% | 8 820 | 38.3% | 59.0% | |
| Surplus/(Deficit) | 4 418 | 2 498 | | (436) | | 2 062 | | 16 418 | | | |
| Capital transfers and other adjustments | - | - | - | - | - | - | - | - | - | - | |
| Revised Surplus/(Deficit) | 4 418 | 2 498 | | (436) | | 2 062 | | 16 418 | | | |

Part 2: Capital Revenue and Expenditure

| R thousands | 2010/11 | | | | | | | 2009/10 | | Q2 of 2009/10 to Q2 of 2010/11 | |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Capital Revenue and Expenditure | | | | | | | | | | | |
| Source of Finance | 37 061 | 14 496 | 39.1% | 9 657 | 26.1% | 24 154 | 65.2% | 3 073 | 30.4% | 214.2% | |
| External loans | - | - | - | - | - | - | - | - | - | - | |
| Internal contributions | 3 650 | - | - | - | - | - | - | - | - | - | |
| Transfers and subsidies | 33 211 | 14 251 | 42.9% | 5 085 | 15.3% | 19 336 | 58.2% | 3 073 | 31.4% | 65.5% | |
| Other | - | 245 | - | 4 572 | - | 4 817 | - | - | - | (100.0%) | |
| Capital Expenditure | 37 061 | 14 496 | 39.1% | 9 657 | 26.1% | 24 154 | 65.2% | 3 073 | 30.4% | 214.2% | |
| Water and Sanitation | 18 920 | 10 489 | 55.4% | 7 440 | 39.3% | 17 929 | 94.8% | 2 310 | 25.8% | 222.1% | |
| Electricity | - | - | - | - | - | - | - | - | - | - | |
| Housing | - | - | - | - | - | - | - | - | - | - | |
| Roads, pavements, bridges and storm water | 12 591 | 3 081 | 24.5% | 395 | 3.1% | 3 476 | 27.6% | 763 | - | (48.2%) | |
| Other | 5 550 | 927 | 16.7% | 1 822 | 32.8% | 2 748 | 49.5% | - | 22.2% | (100.0%) | |

Total Capital and Operating Expenditure

| R thousands | 2010/11 | | | | | | | 2009/10 | | Q2 of 2009/10 to Q2 of 2010/11 | |
|--|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Capital and Operating Revenue | | | | | | | | | | | |
| Operating Revenue | 152 003 | 38 395 | 25.3% | 18 217 | 12.0% | 56 612 | 37.2% | 25 247 | 80.4% | (27.8%) | |
| Capital Revenue | 37 061 | 14 496 | 39.1% | 9 657 | 26.1% | 24 154 | 65.2% | 3 073 | 30.4% | 214.2% | |
| Total Revenue | 189 064 | 52 891 | 28.0% | 27 874 | 14.7% | 80 766 | 42.7% | 28 321 | 71.0% | (1.6%) | |
| Capital and Operating Expenditure | | | | | | | | | | | |
| Operating Expenditure | 147 584 | 35 897 | 24.3% | 18 653 | 12.6% | 54 550 | 37.0% | 8 830 | 31.6% | 111.3% | |
| Capital Expenditure | 37 061 | 14 496 | 39.1% | 9 657 | 26.1% | 24 154 | 65.2% | 3 073 | 30.4% | 214.2% | |
| Total Expenditure | 184 645 | 50 393 | 27.3% | 28 310 | 15.3% | 78 704 | 42.6% | 11 903 | 31.4% | 137.8% | |

Part 3: Cash Receipts and Payments

| R thousands | 2010/11 | | | | | | | 2009/10 | | Q2 of 2009/10 to Q2 of 2010/11 | |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Cash Receipts and Payments | | | | | | | | | | | |
| Opening Cash Balance | - | 527 | | 277 | | 527 | | (152) | | | |
| Cash receipts by source | 151 099 | 57 751 | 38.2% | 33 733 | 22.3% | 91 484 | 60.5% | 26 414 | 42.9% | 27.7% | |
| Statutory receipts (including VAT) | 8 232 | 3 265 | 39.7% | 568 | 6.9% | 3 832 | 46.6% | 629 | - | (9.8%) | |
| Service charges | 36 178 | 8 325 | 23.0% | 6 491 | 17.9% | 14 815 | 41.0% | 8 436 | 26.9% | (23.1%) | |
| Transfers (operational and capital) | 103 150 | 45 263 | 43.9% | 38 263 | 37.1% | 83 525 | 81.0% | 17 318 | 51.1% | 120.9% | |
| Other receipts | 3 538 | 2 330 | 65.9% | 246 | 7.0% | 2 576 | 72.8% | - | 344.8% | (100.0%) | |
| Contributions recognised - cap. & contr. assets | - | - | - | - | - | - | - | - | - | - | |
| Proceeds on disposal of PPE | - | - | - | - | - | - | - | - | - | - | |
| External loans | - | - | - | - | - | - | - | - | - | - | |
| Net increase (decr.) in assets / liabilities | - | (1 431) | - | (11 835) | - | (13 266) | - | 31 | 3.2% | (38 717.7%) | |
| Cash payments by type | 113 070 | 58 001 | 51.3% | 33 736 | 29.8% | 91 737 | 81.1% | 26 702 | 39.6% | 26.3% | |
| Employee related costs | 46 132 | 11 660 | 25.3% | 12 216 | 26.5% | 23 875 | 51.8% | 10 981 | 42.3% | 11.2% | |
| Grant and subsidies | - | 5 024 | - | 2 946 | - | 7 970 | - | 1 422 | - | 107.2% | |
| Bulk Purchases - electr., water and sewerage | 22 098 | - | - | - | - | - | - | - | - | - | |
| Other payments to service providers | 44 840 | 12 857 | 28.7% | 5 416 | 12.1% | 18 272 | 40.8% | 3 917 | 51.8% | 38.3% | |
| Capital assets | - | 16 910 | - | 6 342 | - | 23 252 | - | 4 709 | 43.2% | 34.7% | |
| Repayment of borrowing | - | 40 | - | - | - | 40 | - | 40 | 11.8% | (100.0%) | |
| Other cash flows / payments | - | 11 511 | - | 6 617 | - | 18 327 | - | 5 632 | 21.8% | 21.0% | |
| Closing Cash Balance | 38 029 | 277 | | 274 | | 274 | | (440) | | | |

Part 4a: Operating Revenue and Expenditure by Function

| R thousands | 2010/11 | | | | | | | 2009/10 | | Q2 of 2009/10 to Q2 of 2010/11 | |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Water | | | | | | | | | | | |
| Operating Revenue | 23 375 | 1 105 | 4.7% | 4 107 | 17.6% | 5 213 | 22.3% | 994 | 4.0% | 313.1% | |
| Billed Service charges | 14 375 | 1 101 | 7.7% | 1 002 | 7.0% | 2 103 | 14.6% | 994 | 6.0% | 7% | |
| Transfers and subsidies | 9 000 | - | - | - | - | - | - | - | - | - | |
| Other own revenue | - | 4 | - | 3 106 | - | 3 110 | - | - | - | (100.0%) | |
| Operating Expenditure | 21 858 | 5 543 | 25.4% | 6 702 | 30.7% | 12 245 | 56.0% | 1 807 | 26.4% | 270.9% | |
| Employee related costs | 3 014 | - | - | - | - | - | - | - | 100.0% | - | |
| Bad and doubtful debt | 8 850 | - | - | - | - | - | - | - | - | - | |
| Bulk purchases | 1 926 | - | - | - | - | - | - | - | - | - | |
| Other expenditure | 8 069 | 5 543 | 68.7% | 6 702 | 83.1% | 12 245 | 151.8% | 1 807 | 45.1% | 270.9% | |
| Surplus/(Deficit) | 1 516 | (4 437) | | (2 595) | | (7 032) | | (813) | | | |
| Capital transfers and other adjustments | - | - | - | - | - | - | - | - | - | - | |
| Revised Surplus/(Deficit) | 1 516 | (4 437) | | (2 595) | | (7 032) | | (813) | | | |

Part 4b: Operating Revenue and Expenditure by Function

| R thousands | 2010/11 | | | | | | | 2009/10 | | O2 of 2009/10 to O2 of 2010/11 | |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Electricity | | | | | | | | | | | |
| Operating Revenue | 33 633 | 1 474 | 4.4% | 4 422 | 13.1% | 5 896 | 17.5% | 2 495 | 9.3% | 77.3% | |
| Billed Service charges | 26 633 | 1 461 | 5.5% | 4 418 | 16.6% | 5 879 | 22.1% | 2 495 | 14.0% | 77.1% | |
| Transfers and subsidies | 7 000 | - | - | - | - | - | - | - | - | - | |
| Other own revenue | - | 13 | - | 5 | - | 17 | - | - | - | (100.0%) | |
| Operating Expenditure | 33 290 | 11 019 | 33.1% | 4 806 | 14.4% | 15 825 | 47.5% | 2 399 | 38.2% | 100.3% | |
| Employee related costs | 1 473 | - | - | - | - | - | - | - | 146.4% | - | |
| Bad and doubtful debt | 7 361 | - | - | - | - | - | - | - | - | - | |
| Bulk purchases | 20 172 | 10 937 | 54.2% | 4 604 | 22.8% | 15 541 | 77.0% | - | 34.8% | (100.0%) | |
| Other expenditure | 4 284 | 82 | 1.9% | 202 | 4.7% | 284 | 6.6% | 2 399 | 137.1% | (91.6%) | |
| Surplus/(Deficit) | 344 | (9 545) | | (384) | | (9 929) | | 95 | | | |
| Capital transfers and other adjustments | | | | | | | | | | | |
| Revised Surplus/(Deficit) | 344 | (9 545) | | (384) | | (9 929) | | 95 | | | |

Part 4c: Operating Revenue and Expenditure by Function

| R thousands | 2010/11 | | | | | | | 2009/10 | | O2 of 2009/10 to O2 of 2010/11 | |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Waste Water Management | | | | | | | | | | | |
| Operating Revenue | 19 759 | 1 252 | 6.3% | 3 759 | 19.0% | 5 010 | 25.4% | 1 105 | 6.8% | 240.2% | |
| Billed Service charges | 14 759 | 1 251 | 8.5% | 3 758 | 25.5% | 5 009 | 33.9% | 1 105 | 10.8% | 240.1% | |
| Transfers and subsidies | 5 000 | - | - | - | - | - | - | - | - | - | |
| Other own revenue | - | 0 | - | 1 | - | 1 | - | - | - | (100.0%) | |
| Operating Expenditure | 18 467 | 2 826 | 15.3% | 234 | 1.3% | 3 060 | 16.6% | 1 819 | 66.4% | (87.2%) | |
| Employee related costs | 4 776 | - | - | - | - | - | - | - | 100.0% | - | |
| Bad and doubtful debt | 8 036 | - | - | - | - | - | - | - | - | - | |
| Bulk purchases | - | - | - | - | - | - | - | - | - | - | |
| Other expenditure | 5 656 | 2 826 | 50.0% | 234 | 4.1% | 3 060 | 54.1% | 1 819 | 284.9% | (87.2%) | |
| Surplus/(Deficit) | 1 292 | (1 575) | | 3 525 | | 1 950 | | (714) | | | |
| Capital transfers and other adjustments | | | | | | | | | | | |
| Revised Surplus/(Deficit) | 1 292 | (1 575) | | 3 525 | | 1 950 | | (714) | | | |

Part 4d: Operating Revenue and Expenditure by Function

| R thousands | 2010/11 | | | | | | | 2009/10 | | O2 of 2009/10 to O2 of 2010/11 | |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Waste Management | | | | | | | | | | | |
| Operating Revenue | 17 310 | 648 | 3.7% | 1 949 | 11.3% | 2 597 | 15.0% | 663 | 5.5% | 193.8% | |
| Billed Service charges | 7 810 | 648 | 8.3% | 1 949 | 25.0% | 2 597 | 33.3% | 663 | 11.0% | 193.8% | |
| Transfers and subsidies | 9 500 | - | - | - | - | - | - | - | - | - | |
| Other own revenue | - | - | - | - | - | - | - | - | - | - | |
| Operating Expenditure | 13 593 | - | - | - | - | - | - | 28 | .3% | (100.0%) | |
| Employee related costs | 4 578 | - | - | - | - | - | - | - | - | - | |
| Bad and doubtful debt | 5 359 | - | - | - | - | - | - | - | - | - | |
| Bulk purchases | - | - | - | - | - | - | - | - | - | - | |
| Other expenditure | 3 655 | - | - | - | - | - | - | 28 | 3.6% | (100.0%) | |
| Surplus/(Deficit) | 3 717 | 648 | | 1 949 | | 2 597 | | 636 | | | |
| Capital transfers and other adjustments | | | | | | | | | | | |
| Revised Surplus/(Deficit) | 3 717 | 648 | | 1 949 | | 2 597 | | 636 | | | |

Part 5: Debtor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Written Off | |
|--|-------------|---|--------------|--------|--------------|------|--------------|--------|---------|--------|-------------|---|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtor Age Analysis By Income Source | | | | | | | | | | | | |
| Water | (46) | - | 1 529 | 1.3% | 3 454 | 2.9% | 115 665 | 95.9% | 120 601 | 75.5% | - | - |
| Electricity | - | - | - | - | - | - | - | - | - | - | - | - |
| Property Rates | (4) | - | (2 290) | (6.0%) | 753 | 2.0% | 39 789 | 104.0% | 38 247 | 23.9% | - | - |
| Sanitation | - | - | - | - | - | - | - | - | - | - | - | - |
| Refuse Removal | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | (27) | (3.0%) | 10 | 1.1% | 931 | 101.8% | 915 | .6% | - | - |
| Total By Income Source | (50) | - | (788) | (5%) | 4 217 | 2.6% | 156 384 | 97.9% | 159 763 | 100.0% | - | - |
| Debtor Age Analysis By Customer Group | | | | | | | | | | | | |
| Government | - | - | - | - | - | - | - | - | - | - | - | - |
| Business | - | - | - | - | - | - | - | - | - | - | - | - |
| Households | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | (50) | - | (788) | (5%) | 4 217 | 2.6% | 156 384 | 97.9% | 159 763 | 100.0% | - | - |
| Total By Customer Group | (50) | - | (788) | (5%) | 4 217 | 2.6% | 156 384 | 97.9% | 159 763 | 100.0% | - | - |

Part 6: Creditor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|------------------------------|-------------|--------|--------------|-----|--------------|---|--------------|--------|--------|--------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | 216 | 100.0% | - | - | - | - | - | - | 216 | 3.5% |
| Bulk Water | - | - | - | - | - | - | 4 304 | 100.0% | 4 304 | 70.4% |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 135 | 8.5% | 13 | .8% | - | - | 1 442 | 90.7% | 1 590 | 26.0% |
| Auditor-General | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - |
| Total | 351 | 5.8% | 13 | .2% | - | - | 5 746 | 94.0% | 6 110 | 100.0% |

Contact Details

| | | |
|-------------------|------------------|--------------|
| Municipal Manager | Mohanoo Mpakane | 057 733 0106 |
| Financial Manager | Itumeleng Tlatsi | 057 733 2842 |

Source Local Government Database

1. All figures in this report are unaudited. Revenue reflected is billed revenue

Free State: Tokologo(FS182)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2nd QUARTER ENDED 31 DECEMBER 2010

Part1: Operating Revenue and Expenditure

| R thousands | 2010/11 | | | | | | | 2009/10 | | O2 of 2009/10 to O2 of 2010/11 | |
|--|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Operating Revenue and Expenditure | | | | | | | | | | | |
| Operating Revenue | 46 505 | 17 138 | 36.9% | 11 844 | 25.5% | 28 982 | 62.3% | 4 426 | 29.3% | 167.6% | |
| Billed Property rates | 1 218 | 282 | 23.1% | 261 | 21.4% | 543 | 44.5% | 202 | 36.0% | 29.2% | |
| Billed Service charges | 9 869 | 2 665 | 27.0% | 2 454 | 24.9% | 5 119 | 51.9% | 2 218 | 42.3% | 10.6% | |
| Other own revenue | 35 418 | 14 191 | 40.1% | 9 129 | 25.8% | 23 320 | 65.8% | 2 006 | 25.2% | 355.0% | |
| Operating Expenditure | 46 471 | 13 139 | 28.3% | 13 709 | 29.5% | 26 848 | 57.8% | 8 035 | 45.3% | 70.6% | |
| Employee related costs | 19 905 | 4 869 | 24.5% | 4 372 | 22.0% | 9 241 | 46.4% | 4 968 | 46.2% | (12.0%) | |
| Bad and doubtful debt | - | - | - | - | - | - | - | - | - | - | |
| Bulk purchases | 8 680 | 2 880 | 33.2% | 2 615 | 30.1% | 5 495 | 63.3% | 1 674 | 51.9% | 56.2% | |
| Other expenditure | 17 886 | 5 390 | 30.1% | 6 722 | 37.6% | 12 112 | 67.7% | 1 392 | 50.1% | 382.8% | |
| Surplus/(Deficit) | 34 | 3 999 | | (1 865) | | 2 134 | | (3 609) | | | |
| Capital transfers and other adjustments | - | - | - | - | - | - | - | - | - | - | |
| Revised Surplus/(Deficit) | 34 | 3 999 | | (1 865) | | 2 134 | | (3 609) | | | |

Part 2: Capital Revenue and Expenditure

| R thousands | 2010/11 | | | | | | | 2009/10 | | O2 of 2009/10 to O2 of 2010/11 | |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Capital Revenue and Expenditure | | | | | | | | | | | |
| Source of Finance | 14 845 | 18 055 | 121.6% | 9 956 | 67.1% | 28 011 | 188.7% | 10 444 | 32.9% | (4.7%) | |
| External loans | - | - | - | - | - | - | - | - | - | - | |
| Internal contributions | - | - | - | - | - | - | - | - | - | - | |
| Transfers and subsidies | 14 845 | 17 485 | 117.8% | 9 956 | 67.1% | 27 441 | 184.8% | 9 992 | 33.2% | (4%) | |
| Other | - | 570 | - | - | - | 570 | - | 452 | 22.6% | (100.0%) | |
| Capital Expenditure | 14 845 | 18 055 | 121.6% | 12 812 | 86.3% | 30 867 | 207.9% | 10 444 | 32.9% | 22.7% | |
| Water and Sanitation | 14 041 | 18 055 | 128.6% | 12 812 | 91.2% | 30 867 | 219.8% | 7 459 | 1461.2% | 71.8% | |
| Electricity | - | - | - | - | - | - | - | - | - | - | |
| Housing | - | - | - | - | - | - | - | - | - | - | |
| Roads, pavements, bridges and storm water | - | - | - | - | - | - | - | - | - | - | |
| Other | 804 | - | - | - | - | - | - | 2 985 | 5.4% | (100.0%) | |

Total Capital and Operating Expenditure

| R thousands | 2010/11 | | | | | | | 2009/10 | | O2 of 2009/10 to O2 of 2010/11 | |
|--|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Capital and Operating Revenue | | | | | | | | | | | |
| Operating Revenue | 46 505 | 17 138 | 36.9% | 11 844 | 25.5% | 28 982 | 62.3% | 4 426 | 29.3% | 167.6% | |
| Capital Revenue | 14 845 | 18 055 | 121.6% | 9 956 | 67.1% | 28 011 | 188.7% | 10 444 | 32.9% | (4.7%) | |
| Total Revenue | 61 350 | 35 193 | 57.4% | 21 799 | 35.5% | 56 992 | 92.9% | 14 870 | 31.5% | 46.6% | |
| Capital and Operating Expenditure | | | | | | | | | | | |
| Operating Expenditure | 46 471 | 13 139 | 28.3% | 13 709 | 29.5% | 26 848 | 57.8% | 8 035 | 45.3% | 70.6% | |
| Capital Expenditure | 14 845 | 18 055 | 121.6% | 12 812 | 86.3% | 30 867 | 207.9% | 10 444 | 32.9% | 22.7% | |
| Total Expenditure | 61 316 | 31 194 | 50.9% | 26 520 | 43.3% | 57 715 | 94.1% | 18 479 | 37.8% | 43.5% | |

Part 3: Cash Receipts and Payments

| R thousands | 2010/11 | | | | | | | 2009/10 | | O2 of 2009/10 to O2 of 2010/11 | |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Cash Receipts and Payments | | | | | | | | | | | |
| Opening Cash Balance | 1 009 | 1 093 | - | 7 469 | - | 1 093 | - | 1 588 | - | - | |
| Cash receipts by source | 46 505 | 39 750 | 85.5% | 23 167 | 49.8% | 62 917 | 135.3% | 22 966 | 107.3% | 9% | |
| Statutory receipts (including VAT) | 443 | 6 132 | 1 384.1% | 686 | 154.9% | 6 818 | 1 539.0% | 437 | - | 56.9% | |
| Service charges | 10 965 | 3 401 | 31.0% | 2 267 | 20.7% | 5 669 | 51.7% | 2 420 | 48.7% | (6.3%) | |
| Transfers (operational and capital) | 35 097 | 18 420 | 52.5% | 18 596 | 53.0% | 37 015 | 105.5% | 18 539 | 118.2% | .3% | |
| Other receipts | - | 214 | - | 14 | - | 228 | - | 699 | 80.8% | (97.9%) | |
| Contributions recognised - cap. & contr. assets | - | - | - | - | - | - | - | - | - | - | |
| Proceeds on disposal of PPE | - | - | - | - | - | - | - | - | - | - | |
| External loans | - | - | - | - | - | - | - | - | - | - | |
| Net increase (decr.) in assets / liabilities | - | 11 584 | - | 1 603 | - | 13 187 | - | 870 | 213.9% | 84.3% | |
| Cash payments by type | 46 471 | 33 375 | 71.8% | 18 569 | 40.0% | 51 943 | 111.8% | 21 883 | 103.4% | (15.1%) | |
| Employee related costs | 19 619 | 4 869 | 24.8% | 3 010 | 15.3% | 7 879 | 40.2% | 4 381 | 42.9% | (31.3%) | |
| Grant and subsidies | - | - | - | - | - | - | - | - | - | - | |
| Bulk Purchases - electr., water and sewerage | - | - | - | - | - | - | - | - | - | - | |
| Other payments to service providers | 26 852 | 10 406 | 38.8% | 7 311 | 27.2% | 17 718 | 66.0% | 4 959 | 54.3% | 47.4% | |
| Capital assets | - | 18 055 | - | 8 177 | - | 26 232 | - | 12 457 | - | (34.4%) | |
| Repayment of borrowing | - | - | - | - | - | - | - | - | - | - | |
| Other cash flows / payments | - | 44 | - | 70 | - | 114 | - | 86 | 95.2% | (18.6%) | |
| Closing Cash Balance | 1 043 | 7 469 | | 12 067 | | 12 067 | | 2 671 | | | |

Part 4a: Operating Revenue and Expenditure by Function

| R thousands | 2010/11 | | | | | | | 2009/10 | | O2 of 2009/10 to O2 of 2010/11 | |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Water | | | | | | | | | | | |
| Operating Revenue | 3 296 | 3 125 | 94.8% | 1 08 | 3.3% | 3 233 | 98.1% | 106 | 5.5% | 1.9% | |
| Billed Service charges | 423 | 94 | 22.2% | 108 | 25.5% | 202 | 47.7% | 106 | 36.8% | 1.9% | |
| Transfers and subsidies | 2 870 | 3 031 | 105.6% | - | - | 3 031 | 105.6% | - | - | - | |
| Other own revenue | 3 | - | - | - | - | - | - | - | - | - | |
| Operating Expenditure | 2 566 | 253 | 9.9% | 266 | 10.4% | 520 | 20.3% | 353 | 48.8% | (24.6%) | |
| Employee related costs | 651 | 134 | 20.6% | 137 | 21.0% | 270 | 41.6% | 246 | 61.2% | (44.4%) | |
| Bad and doubtful debt | - | - | - | - | - | - | - | - | - | - | |
| Bulk purchases | 275 | 55 | 20.1% | 57 | 20.8% | 112 | 40.9% | 40 | 22.4% | 42.9% | |
| Other expenditure | 1 640 | 64 | 3.9% | 72 | 4.4% | 137 | 8.3% | 67 | 52.7% | 7.7% | |
| Surplus/(Deficit) | 730 | 2 872 | | (158) | | 2 713 | | (247) | | | |
| Capital transfers and other adjustments | - | - | - | - | - | - | - | - | - | - | |
| Revised Surplus/(Deficit) | 730 | 2 872 | | (158) | | 2 713 | | (247) | | | |

Part 4b: Operating Revenue and Expenditure by Function

| R thousands | 2010/11 | | | | | | | 2009/10 | | Q2 of 2009/10 to Q2 of 2010/11 | |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Electricity | | | | | | | | | | | |
| Operating Revenue | 13 237 | 3 896 | 29.4% | 2 000 | 15.1% | 5 896 | 44.5% | 1 920 | 37.0% | 4.2% | |
| Billed Service charges | 8 123 | 2 270 | 27.9% | 1 935 | 23.8% | 4 204 | 51.8% | 1 843 | 42.9% | 5.0% | |
| Transfers and subsidies | 5 100 | 1 555 | 30.5% | - | - | 1 555 | 30.5% | - | 17.5% | - | |
| Other own revenue | 14 | 71 | 508.9% | 66 | 469.8% | 137 | 978.7% | 77 | - | (14.7%) | |
| Operating Expenditure | 11 516 | 3 065 | 26.6% | 3 043 | 26.4% | 6 108 | 53.0% | 1 735 | 58.3% | 75.3% | |
| Employee related costs | 80 | 16 | 20.2% | 18 | 22.6% | 34 | 42.9% | 49 | 49.4% | (63.0%) | |
| Bad and doubtful debt | - | - | - | - | - | - | - | - | - | - | |
| Bulk purchases | 8 405 | 2 825 | 33.6% | 2 558 | 30.4% | 5 383 | 64.0% | 1 634 | 54.2% | 56.5% | |
| Other expenditure | 3 031 | 224 | 7.4% | 467 | 15.4% | 691 | 22.8% | 52 | 91.1% | 795.7% | |
| Surplus/(Deficit) | 1 721 | 830 | | (1 042) | | (212) | | 185 | | | |
| Capital transfers and other adjustments | - | - | - | - | - | - | - | - | - | - | |
| Revised Surplus/(Deficit) | 1 721 | 830 | | (1 042) | | (212) | | 185 | | | |

Part 4c: Operating Revenue and Expenditure by Function

| R thousands | 2010/11 | | | | | | | 2009/10 | | Q2 of 2009/10 to Q2 of 2010/11 | |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Waste Water Management | | | | | | | | | | | |
| Operating Revenue | 4 852 | 1 673 | 34.5% | 224 | 4.6% | 1 897 | 39.1% | 205 | 8.3% | 9.1% | |
| Billed Service charges | 832 | 188 | 22.6% | 224 | 26.9% | 412 | 49.5% | 198 | 45.0% | 13.1% | |
| Transfers and subsidies | 4 020 | 1 472 | 36.6% | - | - | 1 472 | 36.6% | - | 4.2% | - | |
| Other own revenue | - | 12 | - | - | - | 12 | - | 7 | 55.5% | (100.0%) | |
| Operating Expenditure | 4 023 | 1 417 | 35.2% | 766 | 19.0% | 2 183 | 54.3% | 1 132 | 37.0% | (32.4%) | |
| Employee related costs | 2 668 | 911 | 34.1% | 594 | 22.3% | 1 505 | 56.4% | 950 | 42.9% | (37.5%) | |
| Bad and doubtful debt | - | - | - | - | - | - | - | - | - | - | |
| Bulk purchases | - | - | - | - | - | - | - | - | - | - | |
| Other expenditure | 1 355 | 506 | 37.4% | 172 | 12.7% | 678 | 50.0% | 182 | 24.0% | (5.7%) | |
| Surplus/(Deficit) | 829 | 256 | | (542) | | (286) | | (927) | | | |
| Capital transfers and other adjustments | - | - | - | - | - | - | - | - | - | - | |
| Revised Surplus/(Deficit) | 829 | 256 | | (542) | | (286) | | (927) | | | |

Part 4d: Operating Revenue and Expenditure by Function

| R thousands | 2010/11 | | | | | | | 2009/10 | | Q2 of 2009/10 to Q2 of 2010/11 | |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Waste Management | | | | | | | | | | | |
| Operating Revenue | 3 078 | 4 131 | 134.2% | 188 | 6.1% | 4 319 | 140.3% | 71 | 7.7% | 163.0% | |
| Billed Service charges | 491 | 113 | 23.0% | 188 | 38.2% | 300 | 61.2% | 71 | 35.0% | 163.0% | |
| Transfers and subsidies | 2 587 | 4 019 | 155.3% | - | - | 4 019 | 155.3% | - | 2.8% | - | |
| Other own revenue | - | - | - | - | - | - | - | - | - | - | |
| Operating Expenditure | 2 247 | 388 | 17.3% | 459 | 20.4% | 848 | 37.7% | 500 | 32.5% | (8.2%) | |
| Employee related costs | 1 597 | 324 | 20.3% | 344 | 21.5% | 668 | 41.8% | 392 | 31.2% | (12.3%) | |
| Bad and doubtful debt | - | - | - | - | - | - | - | - | - | - | |
| Bulk purchases | - | - | - | - | - | - | - | - | - | - | |
| Other expenditure | 650 | 64 | 9.9% | 116 | 17.8% | 180 | 27.7% | 108 | 42.7% | 6.7% | |
| Surplus/(Deficit) | 831 | 3 743 | | (272) | | 3 471 | | (429) | | | |
| Capital transfers and other adjustments | - | - | - | - | - | - | - | - | - | - | |
| Revised Surplus/(Deficit) | 831 | 3 743 | | (272) | | 3 471 | | (429) | | | |

Part 5: Debtor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Written Off | |
|--|-------------|--------|--------------|-------|--------------|------|--------------|-------|--------|--------|-------------|---|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtor Age Analysis By Income Source | | | | | | | | | | | | |
| Water | 474 | 84.6% | 16 | 2.8% | 13 | 2.3% | 58 | 10.3% | 560 | 1.6% | - | - |
| Electricity | 4 070 | 75.0% | 279 | 5.1% | 133 | 2.5% | 945 | 17.4% | 5 427 | 15.7% | - | - |
| Property Rates | 7 134 | 88.2% | 88 | 1.1% | 85 | 1.1% | 785 | 9.7% | 8 093 | 23.4% | - | - |
| Sanitation | 7 760 | 85.3% | 128 | 1.4% | 116 | 1.3% | 1 096 | 12.0% | 9 100 | 26.3% | - | - |
| Refuse Removal | 8 910 | 86.3% | 137 | 1.3% | 120 | 1.2% | 1 158 | 11.2% | 10 325 | 29.9% | - | - |
| Other | 204 | 19.5% | 85 | 8.1% | 70 | 6.7% | 687 | 65.7% | 1 046 | 3.0% | - | - |
| Total By Income Source | 28 552 | 82.6% | 733 | 2.1% | 537 | 1.6% | 4 728 | 13.7% | 34 550 | 100.0% | - | - |
| Debtor Age Analysis By Customer Group | | | | | | | | | | | | |
| Government | - | - | 7 | 7.7% | 7 | 7.0% | 81 | 85.3% | 95 | .3% | - | - |
| Business | - | - | 55 | 11.9% | 45 | 9.7% | 360 | 78.4% | 460 | 1.3% | - | - |
| Households | - | - | 671 | 12.3% | 485 | 8.9% | 4 287 | 78.8% | 5 443 | 15.8% | - | - |
| Other | 28 552 | 100.0% | 0 | - | 0 | - | - | - | 28 552 | 82.6% | - | - |
| Total By Customer Group | 28 552 | 82.6% | 733 | 2.1% | 537 | 1.6% | 4 728 | 13.7% | 34 550 | 100.0% | - | - |

Part 6: Creditor Age Analysis

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

Contact Details

| | | |
|-------------------|----------------|--------------|
| Municipal Manager | L M A Mofokeng | 053 541 0014 |
| Financial Manager | Vacant | |

Source Local Government Database

1. All figures in this report are unaudited. Revenue reflected is billed revenue

Free State: Tswelopele(FS183)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2nd QUARTER ENDED 31 DECEMBER 2010

Part1: Operating Revenue and Expenditure

| R thousands | 2010/11 | | | | | | | 2009/10 | | Q2 of 2009/10 to Q2 of 2010/11 | |
|--|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Operating Revenue and Expenditure | | | | | | | | | | | |
| Operating Revenue | 79 977 | 35 845 | 44.8% | 4 238 | 5.3% | 40 082 | 50.1% | 19 113 | 63.8% | (77.8%) | |
| Billed Property rates | 20 809 | 7 732 | 37.2% | 2 022 | 9.7% | 9 753 | 46.9% | 7 | 3.5% | 29 900.5% | |
| Billed Service charges | 22 271 | 7 265 | 32.6% | 1 862 | 8.4% | 9 127 | 41.0% | 4 682 | 53.8% | (60.2%) | |
| Other own revenue | 36 896 | 20 848 | 56.5% | 354 | 1.0% | 21 202 | 57.5% | 14 425 | 121.8% | (97.5%) | |
| Operating Expenditure | 79 977 | 18 664 | 23.3% | 14 814 | 18.5% | 33 478 | 41.9% | 13 972 | 43.2% | 6.0% | |
| Employee related costs | 35 164 | 7 965 | 22.7% | 7 378 | 21.0% | 15 343 | 43.6% | 6 749 | 43.3% | 9.3% | |
| Bad and doubtful debt | 2 400 | 26 | 1.1% | - | - | 26 | 1.1% | - | - | - | |
| Bulk purchases | 14 327 | 4 964 | 34.6% | 1 941 | 13.5% | 6 905 | 48.2% | 2 156 | 53.9% | (10.0%) | |
| Other expenditure | 28 086 | 5 710 | 20.3% | 5 495 | 19.6% | 11 204 | 39.9% | 5 068 | 42.8% | 8.4% | |
| Surplus/(Deficit) | - | 17 181 | | (10 576) | | 6 605 | | 5 141 | | | |
| Capital transfers and other adjustments | - | - | - | - | - | - | - | - | - | - | |
| Revised Surplus/(Deficit) | - | 17 181 | | (10 576) | | 6 605 | | 5 141 | | | |

Part 2: Capital Revenue and Expenditure

| R thousands | 2010/11 | | | | | | | 2009/10 | | Q2 of 2009/10 to Q2 of 2010/11 | |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Capital Revenue and Expenditure | | | | | | | | | | | |
| Source of Finance | 21 291 | 5 365 | 25.2% | 4 729 | 22.2% | 10 094 | 47.4% | 674 | 23.7% | 601.6% | |
| External loans | - | - | - | - | - | - | - | - | - | - | |
| Internal contributions | - | - | - | - | - | - | - | 362 | - | (100.0%) | |
| Transfers and subsidies | 20 799 | 5 341 | 25.7% | 4 605 | 22.1% | 9 947 | 47.8% | 183 | 21.3% | 2 422.7% | |
| Other | 492 | 24 | 4.8% | 123 | 25.1% | 147 | 29.9% | 130 | 4.7% | (4.9%) | |
| Capital Expenditure | 21 291 | 5 368 | 25.2% | 4 729 | 22.2% | 10 097 | 47.4% | 674 | 23.7% | 601.6% | |
| Water and Sanitation | 20 799 | 5 337 | 25.7% | 4 441 | 21.4% | 9 779 | 47.0% | - | - | (100.0%) | |
| Electricity | - | 7 | - | 164 | - | 171 | - | 183 | 91.3% | (10.1%) | |
| Housing | - | - | - | - | - | - | - | - | - | - | |
| Roads, pavements, bridges and storm water | - | - | - | - | - | - | - | - | - | - | |
| Other | 492 | 24 | 4.8% | 123 | 25.1% | 147 | 29.9% | 491 | 44.9% | (74.9%) | |

Total Capital and Operating Expenditure

| R thousands | 2010/11 | | | | | | | 2009/10 | | Q2 of 2009/10 to Q2 of 2010/11 | |
|--|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Capital and Operating Revenue | | | | | | | | | | | |
| Operating Revenue | 79 977 | 35 845 | 44.8% | 4 238 | 5.3% | 40 082 | 50.1% | 19 113 | 63.8% | (77.8%) | |
| Capital Revenue | 21 291 | 5 365 | 25.2% | 4 729 | 22.2% | 10 094 | 47.4% | 674 | 23.7% | 601.6% | |
| Total Revenue | 101 268 | 41 209 | 40.7% | 8 966 | 8.9% | 50 176 | 49.5% | 19 787 | 53.7% | (54.7%) | |
| Capital and Operating Expenditure | | | | | | | | | | | |
| Operating Expenditure | 79 977 | 18 664 | 23.3% | 14 814 | 18.5% | 33 478 | 41.9% | 13 972 | 43.2% | 6.0% | |
| Capital Expenditure | 21 291 | 5 368 | 25.2% | 4 729 | 22.2% | 10 097 | 47.4% | 674 | 23.7% | 601.6% | |
| Total Expenditure | 101 268 | 24 032 | 23.7% | 19 543 | 19.3% | 43 574 | 43.0% | 14 646 | 38.3% | 33.4% | |

Part 3: Cash Receipts and Payments

| R thousands | 2010/11 | | | | | | | 2009/10 | | Q2 of 2009/10 to Q2 of 2010/11 | |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Cash Receipts and Payments | | | | | | | | | | | |
| Opening Cash Balance | 1 520 | 4 892 | | 7 344 | | 4 892 | | 7 054 | | | |
| Cash receipts by source | 113 226 | 25 197 | 22.3% | 27 126 | 24.0% | 52 323 | 46.2% | 19 074 | 42.6% | 42.2% | |
| Statutory receipts (including VAT) | - | - | - | - | - | - | - | - | - | - | |
| Service charges | 26 652 | 5 787 | 21.7% | 6 404 | 24.0% | 12 191 | 45.7% | 4 901 | 46.2% | 30.7% | |
| Transfers (operational and capital) | 72 458 | 32 591 | 45.0% | 16 274 | 22.5% | 48 865 | 67.4% | 11 797 | 60.2% | 38.0% | |
| Other receipts | 14 116 | 525 | 3.7% | 298 | 2.1% | 824 | 5.8% | 1 177 | 16.4% | (74.7%) | |
| Contributions recognised - cap. & contr. assets | - | - | - | - | - | - | - | - | - | - | |
| Proceeds on disposal of PPE | - | - | - | - | - | - | - | - | - | - | |
| External loans | - | - | - | - | - | - | - | - | - | - | |
| Net increase (decr.) in assets / liabilities | - | (13 707) | - | 4 150 | - | (9 557) | - | 1 200 | - | 245.8% | |
| Cash payments by type | 113 231 | 22 745 | 20.1% | 19 671 | 17.4% | 42 416 | 37.5% | 9 903 | 27.5% | 98.6% | |
| Employee related costs | 35 160 | 7 965 | 22.7% | 8 038 | 22.9% | 16 003 | 45.5% | 4 494 | 36.0% | 78.9% | |
| Grant and subsidies | - | - | - | - | - | - | - | - | - | - | |
| Bulk Purchases - electr., water and sewerage | - | - | - | - | - | - | - | - | - | - | |
| Other payments to service providers | 41 948 | 6 295 | 15.0% | 4 020 | 9.6% | 10 315 | 24.6% | 3 506 | 31.4% | 14.7% | |
| Capital assets | 20 804 | 5 345 | 25.7% | 4 605 | 22.1% | 9 950 | 47.8% | 130 | 21.0% | 3 452.8% | |
| Repayment of borrowing | 1 848 | - | - | - | - | - | - | 1 053 | 51.9% | (100.0%) | |
| Other cash flows / payments | 13 471 | 3 140 | 23.3% | 3 007 | 22.3% | 6 148 | 45.6% | 720 | 9.2% | 317.6% | |
| Closing Cash Balance | 1 515 | 7 344 | | 14 798 | | 14 798 | | 16 225 | | | |

Part 4a: Operating Revenue and Expenditure by Function

| R thousands | 2010/11 | | | | | | | 2009/10 | | Q2 of 2009/10 to Q2 of 2010/11 | |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Water | | | | | | | | | | | |
| Operating Revenue | 15 985 | 2 083 | 13.0% | 305 | 1.9% | 2 388 | 14.9% | 1 226 | 17.4% | (75.1%) | |
| Billed Service charges | 4 272 | 2 063 | 48.3% | 300 | 7.0% | 2 364 | 55.3% | 1 166 | 53.0% | (74.2%) | |
| Transfers and subsidies | 11 703 | - | - | - | - | - | - | - | - | - | |
| Other own revenue | 11 | 20 | 187.1% | 5 | 45.2% | 24 | 232.3% | 60 | 518.1% | (92.1%) | |
| Operating Expenditure | 5 166 | 1 654 | 32.0% | 860 | 16.7% | 2 514 | 48.7% | 785 | 36.3% | 9.5% | |
| Employee related costs | 936 | 259 | 27.7% | 254 | 27.2% | 514 | 54.9% | 223 | 48.8% | 14.2% | |
| Bad and doubtful debt | 600 | - | - | - | - | - | - | - | - | - | |
| Bulk purchases | 1 500 | - | - | 0 | - | 0 | - | - | 15.6% | (100.0%) | |
| Other expenditure | 2 130 | 1 395 | 65.5% | 606 | 28.4% | 2 000 | 93.9% | 563 | 53.7% | 7.7% | |
| Surplus/(Deficit) | 10 820 | 429 | | (555) | | (126) | | 441 | | | |
| Capital transfers and other adjustments | - | - | - | - | - | - | - | - | - | - | |
| Revised Surplus/(Deficit) | 10 820 | 429 | | (555) | | (126) | | 441 | | | |

Part 4b: Operating Revenue and Expenditure by Function

| R thousands | 2010/11 | | | | | | | 2009/10 | | Q2 of 2009/10 to Q2 of 2010/11 | |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Electricity | | | | | | | | | | | |
| Operating Revenue | 27 142 | 3 525 | 13.0% | 998 | 3.7% | 4 523 | 16.7% | 2 408 | 25.2% | (58.6%) | |
| Billed Service charges | 12 118 | 3 479 | 28.7% | 991 | 8.2% | 4 470 | 36.9% | 2 290 | 55.2% | (56.7%) | |
| Transfers and subsidies | 14 959 | - | - | - | - | - | - | - | - | - | |
| Other own revenue | 65 | 46 | 71.5% | 7 | 10.4% | 53 | 81.8% | 118 | 240.0% | (94.4%) | |
| Operating Expenditure | 17 912 | 5 928 | 33.1% | 2 616 | 14.6% | 8 543 | 47.7% | 2 747 | 64.6% | (4.8%) | |
| Employee related costs | 608 | 142 | 23.4% | 150 | 24.7% | 292 | 48.1% | 140 | 42.3% | 7.7% | |
| Bad and doubtful debt | 50 | - | - | - | - | - | - | - | - | - | |
| Bulk purchases | 12 827 | 4 964 | 38.7% | 1 941 | 15.1% | 6 905 | 53.8% | 2 156 | 57.1% | (10.0%) | |
| Other expenditure | 4 426 | 822 | 18.6% | 524 | 11.8% | 1 346 | 30.4% | 452 | 101.0% | 16.1% | |
| Surplus/(Deficit) | 9 230 | (2 403) | | (1 618) | | (4 020) | | (339) | | | |
| Capital transfers and other adjustments | - | - | - | - | - | - | - | - | - | - | |
| Revised Surplus/(Deficit) | 9 230 | (2 403) | | (1 618) | | (4 020) | | (339) | | | |

Part 4c: Operating Revenue and Expenditure by Function

| R thousands | 2010/11 | | | | | | | 2009/10 | | Q2 of 2009/10 to Q2 of 2010/11 | |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Waste Water Management | | | | | | | | | | | |
| Operating Revenue | 14 267 | 1 112 | 7.8% | 370 | 2.6% | 1 482 | 10.4% | 1 149 | 18.7% | (67.8%) | |
| Billed Service charges | 3 779 | 1 112 | 29.4% | 370 | 9.8% | 1 462 | 39.2% | 731 | 48.5% | (49.4%) | |
| Transfers and subsidies | 10 488 | - | - | - | - | - | - | - | - | - | |
| Other own revenue | 1 | - | - | - | - | - | - | 418 | 83 592.0% | (100.0%) | |
| Operating Expenditure | 5 757 | 714 | 12.4% | 1 749 | 30.4% | 2 463 | 42.8% | 1 742 | 40.9% | 4% | |
| Employee related costs | 2 294 | 585 | 25.5% | 550 | 24.0% | 1 134 | 49.4% | 553 | 50.1% | (7%) | |
| Bad and doubtful debt | 750 | - | - | - | - | - | - | - | - | - | |
| Bulk purchases | - | - | - | - | - | - | - | - | - | - | |
| Other expenditure | 2 713 | 130 | 4.8% | 1 199 | 44.2% | 1 329 | 49.0% | 1 188 | 44.6% | 9% | |
| Surplus/(Deficit) | 8 511 | 397 | | (1 379) | | (981) | | (593) | | | |
| Capital transfers and other adjustments | - | - | - | - | - | - | - | - | - | - | |
| Revised Surplus/(Deficit) | 8 511 | 397 | | (1 379) | | (981) | | (593) | | | |

Part 4d: Operating Revenue and Expenditure by Function

| R thousands | 2010/11 | | | | | | | 2009/10 | | Q2 of 2009/10 to Q2 of 2010/11 | |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Waste Management | | | | | | | | | | | |
| Operating Revenue | 9 041 | 612 | 6.8% | 198 | 2.2% | 809 | 9.0% | 726 | 19.2% | (72.8%) | |
| Billed Service charges | 2 102 | 611 | 29.1% | 197 | 9.4% | 808 | 38.4% | 483 | 57.5% | (59.2%) | |
| Transfers and subsidies | 6 938 | - | - | - | - | - | - | - | - | - | |
| Other own revenue | 1 | 1 | 60.4% | 1 | 79.5% | 1 | 139.9% | 243 | 1 520.9% | (99.7%) | |
| Operating Expenditure | 5 677 | 1 448 | 25.5% | 1 091 | 19.2% | 2 539 | 44.7% | 1 025 | 40.7% | 6.5% | |
| Employee related costs | 4 573 | 1 014 | 22.2% | 987 | 21.6% | 2 001 | 43.8% | 952 | 45.6% | 3.7% | |
| Bad and doubtful debt | 300 | 26 | 8.6% | - | - | 26 | 8.6% | - | - | - | |
| Bulk purchases | - | - | - | - | - | - | - | - | - | - | |
| Other expenditure | 805 | 408 | 50.7% | 104 | 12.9% | 512 | 63.6% | 73 | 21.2% | 43.3% | |
| Surplus/(Deficit) | 3 364 | (836) | | (894) | | (1 730) | | (298) | | | |
| Capital transfers and other adjustments | - | - | - | - | - | - | - | - | - | - | |
| Revised Surplus/(Deficit) | 3 364 | (836) | | (894) | | (1 730) | | (298) | | | |

Part 5: Debtor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Written Off | |
|--|-------------|-------------|--------------|-------------|--------------|-------------|---------------|--------------|---------------|---------------|-------------|---|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtor Age Analysis By Income Source | | | | | | | | | | | | |
| Water | 181 | 4.2% | 137 | 3.1% | 110 | 2.5% | 3 932 | 90.2% | 4 360 | 21.2% | - | - |
| Electricity | 132 | 13.4% | 75 | 7.6% | 88 | 8.9% | 693 | 70.1% | 988 | 4.8% | - | - |
| Property Rates | 78 | 1.9% | 71 | 1.7% | 71 | 1.7% | 3 908 | 94.7% | 4 128 | 20.0% | - | - |
| Sanitation | 109 | 1.8% | 103 | 1.7% | 109 | 1.8% | 5 698 | 94.7% | 6 020 | 29.2% | - | - |
| Refuse Removal | 73 | 1.6% | 70 | 1.5% | 72 | 1.6% | 4 373 | 95.3% | 4 589 | 22.3% | - | - |
| Other | 8 | 1.5% | 69 | 13.4% | 8 | 1.6% | 426 | 83.4% | 511 | 2.5% | - | - |
| Total By Income Source | 582 | 2.8% | 525 | 2.5% | 458 | 2.2% | 19 031 | 92.4% | 20 596 | 100.0% | - | - |
| Debtor Age Analysis By Customer Group | | | | | | | | | | | | |
| Government | 12 | 11.6% | 12 | 12.0% | 16 | 16.1% | 61 | 60.4% | 102 | 5% | - | - |
| Business | 166 | 5.8% | 131 | 4.6% | 102 | 3.6% | 2 471 | 86.1% | 2 871 | 13.9% | - | - |
| Households | 329 | 1.9% | 364 | 2.1% | 326 | 1.9% | 16 331 | 94.1% | 17 350 | 84.2% | - | - |
| Other | 74 | 27.2% | 18 | 6.5% | 14 | 5.0% | 168 | 61.4% | 273 | 1.3% | - | - |
| Total By Customer Group | 582 | 2.8% | 525 | 2.5% | 458 | 2.2% | 19 031 | 92.4% | 20 596 | 100.0% | - | - |

Part 6: Creditor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|------------------------------|--------------|---------------|--------------|---|--------------|---|--------------|---|--------------|---------------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | 894 | 100.0% | - | - | - | - | - | - | 894 | 61.8% |
| Bulk Water | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | - | - | - | - | - | - | - | - | - | - |
| Auditor-General | 554 | 100.0% | - | - | - | - | - | - | 554 | 38.2% |
| Other | - | - | - | - | - | - | - | - | - | - |
| Total | 1 447 | 100.0% | - | - | - | - | - | - | 1 447 | 100.0% |

Contact Details

| | | |
|-------------------|--------------|--------------|
| Municipal Manager | K J Molihale | 051 853 1111 |
| Financial Manager | J W Young | 051 853 1111 |

Source Local Government Database

1. All figures in this report are unaudited. Revenue reflected is billed revenue

Free State: Matjhabeng(FS184)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2nd QUARTER ENDED 31 DECEMBER 2010

Part1: Operating Revenue and Expenditure

| R thousands | 2010/11 | | | | | | | 2009/10 | | Q2 of 2009/10 to Q2 of 2010/11 | |
|--|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Operating Revenue and Expenditure | | | | | | | | | | | |
| Operating Revenue | 1 419 343 | 378 853 | 26.7% | 358 483 | 25.3% | 737 336 | 51.9% | 173 335 | 27.7% | 106.8% | |
| Billed Property rates | 186 625 | 30 786 | 16.5% | 35 830 | 19.2% | 66 616 | 35.7% | 31 451 | 34.2% | 13.9% | |
| Billed Service charges | 768 752 | 91 389 | 11.9% | 107 479 | 14.0% | 198 867 | 25.9% | 97 970 | 28.6% | 9.7% | |
| Other own revenue | 463 966 | 256 678 | 55.3% | 215 175 | 46.4% | 471 853 | 101.7% | 43 914 | 23.0% | 390.0% | |
| Operating Expenditure | 1 419 343 | 272 245 | 19.2% | 231 695 | 16.3% | 503 940 | 35.5% | 255 679 | 40.1% | (9.4%) | |
| Employee related costs | 414 752 | 108 490 | 26.2% | 96 137 | 23.2% | 204 628 | 49.3% | 84 265 | 45.0% | 14.1% | |
| Bad and doubtful debt | 397 010 | - | - | - | - | - | - | - | - | - | |
| Bulk purchases | 401 021 | 115 790 | 28.9% | 81 090 | 20.2% | 196 880 | 49.1% | 116 848 | 61.4% | (30.6%) | |
| Other expenditure | 206 560 | 47 964 | 23.2% | 54 468 | 26.4% | 102 432 | 49.6% | 54 567 | 19.4% | (.2%) | |
| Surplus/(Deficit) | - | 106 608 | | 126 788 | | 233 396 | | (82 344) | | | |
| Capital transfers and other adjustments | - | 7 046 | - | - | - | 7 046 | - | - | - | - | |
| Revised Surplus/(Deficit) | - | 113 654 | | 126 788 | | 240 442 | | (82 344) | | | |

Part 2: Capital Revenue and Expenditure

| R thousands | 2010/11 | | | | | | | 2009/10 | | Q2 of 2009/10 to Q2 of 2010/11 | |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Capital Revenue and Expenditure | | | | | | | | | | | |
| Source of Finance | 159 604 | 31 676 | 19.8% | 27 640 | 17.3% | 59 316 | 37.2% | 31 952 | 31.5% | (13.5%) | |
| External loans | - | - | - | - | - | - | - | - | - | - | |
| Internal contributions | - | - | - | - | - | - | - | - | - | - | |
| Transfers and subsidies | 153 104 | 31 676 | 20.7% | 27 640 | 18.1% | 59 316 | 38.7% | 31 952 | 46.2% | (13.5%) | |
| Other | 6 500 | - | - | - | - | - | - | - | - | - | |
| Capital Expenditure | 159 604 | 31 676 | 19.8% | 27 640 | 17.3% | 59 316 | 37.2% | 31 952 | 31.5% | (13.5%) | |
| Water and Sanitation | 79 013 | 12 742 | 16.1% | 14 591 | 18.5% | 27 334 | 34.6% | 17 779 | 37.8% | (17.9%) | |
| Electricity | 13 436 | - | - | 1 397 | 10.4% | 1 397 | 10.4% | - | 1.1% | (100.0%) | |
| Housing | - | 5 | - | - | - | 5 | - | - | - | - | |
| Roads, pavements, bridges and storm water | 33 442 | 18 591 | 55.6% | 11 652 | 34.8% | 30 243 | 90.4% | 13 237 | 45.8% | (12.0%) | |
| Other | 33 713 | 338 | 1.0% | - | - | 338 | 1.0% | 937 | 14.2% | (100.0%) | |

Total Capital and Operating Expenditure

| R thousands | 2010/11 | | | | | | | 2009/10 | | Q2 of 2009/10 to Q2 of 2010/11 | |
|--|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Capital and Operating Revenue | | | | | | | | | | | |
| Operating Revenue | 1 419 343 | 378 853 | 26.7% | 358 483 | 25.3% | 737 336 | 51.9% | 173 335 | 27.7% | 106.8% | |
| Capital Revenue | 159 604 | 31 676 | 19.8% | 27 640 | 17.3% | 59 316 | 37.2% | 31 952 | 31.5% | (13.5%) | |
| Total Revenue | 1 578 947 | 410 529 | 26.0% | 386 123 | 24.5% | 796 652 | 50.5% | 205 288 | 28.1% | 88.1% | |
| Capital and Operating Expenditure | | | | | | | | | | | |
| Operating Expenditure | 1 419 343 | 272 245 | 19.2% | 231 695 | 16.3% | 503 940 | 35.5% | 255 679 | 40.1% | (9.4%) | |
| Capital Expenditure | 159 604 | 31 676 | 19.8% | 27 640 | 17.3% | 59 316 | 37.2% | 31 952 | 31.5% | (13.5%) | |
| Total Expenditure | 1 578 947 | 303 921 | 19.2% | 259 335 | 16.4% | 563 256 | 35.7% | 287 632 | 39.1% | (9.8%) | |

Part 3: Cash Receipts and Payments

| R thousands | 2010/11 | | | | | | | 2009/10 | | Q2 of 2009/10 to Q2 of 2010/11 | |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Cash Receipts and Payments | | | | | | | | | | | |
| Opening Cash Balance | - | (8 766) | - | 70 634 | - | (8 766) | - | (63 367) | - | - | |
| Cash receipts by source | 1 419 343 | 379 882 | 26.8% | 358 483 | 25.3% | 738 365 | 52.0% | 220 522 | 39.7% | 62.6% | |
| Statutory receipts (including VAT) | - | - | - | - | - | - | - | - | - | - | |
| Service charges | 955 378 | 122 175 | 12.8% | 143 308 | 15.0% | 265 483 | 27.8% | 129 421 | 29.7% | 10.7% | |
| Transfers (operational and capital) | 360 650 | 232 556 | 64.5% | 183 758 | 51.0% | 416 314 | 115.4% | 47 186 | 48.6% | 289.4% | |
| Other receipts | 103 315 | 25 151 | 24.3% | 31 417 | 30.4% | 56 567 | 54.8% | 43 914 | 86.3% | (28.5%) | |
| Contributions recognised - cap. & contr. assets | - | - | - | - | - | - | - | - | - | - | |
| Proceeds on disposal of PPE | - | - | - | - | - | - | - | - | - | - | |
| External loans | - | - | - | - | - | - | - | - | - | - | |
| Net increase (decr.) in assets / liabilities | - | - | - | - | - | - | - | - | - | - | |
| Cash payments by type | 1 419 343 | 300 481 | 21.2% | 259 336 | 18.3% | 559 817 | 39.4% | 320 052 | 46.5% | (19.0%) | |
| Employee related costs | 414 752 | 93 805 | 22.6% | 96 137 | 23.2% | 189 942 | 45.8% | 84 639 | 45.1% | 13.6% | |
| Grant and subsidies | - | - | - | 427 | - | 427 | - | - | - | (100.0%) | |
| Bulk Purchases - electr., water and sewerage | - | - | - | - | - | - | - | - | - | - | |
| Other payments to service providers | 596 081 | 122 508 | 20.6% | 81 090 | 13.6% | 203 597 | 34.2% | 170 666 | 54.0% | (52.5%) | |
| Capital assets | 4 000 | 31 676 | 791.9% | 27 641 | 691.0% | 59 317 | 1 482.9% | 31 952 | 31.5% | (13.5%) | |
| Repayment of borrowing | 7 500 | 12 209 | 162.8% | 341 | 4.5% | 12 550 | 167.3% | 32 118 | 277.5% | (98.9%) | |
| Other cash flows / payments | 397 010 | 40 283 | 10.1% | 53 700 | 13.5% | 93 984 | 23.7% | 677 | .4% | 7 837.1% | |
| Closing Cash Balance | - | 70 634 | | 169 782 | | 169 782 | | (162 897) | | | |

Part 4a: Operating Revenue and Expenditure by Function

| R thousands | 2010/11 | | | | | | | 2009/10 | | Q2 of 2009/10 to Q2 of 2010/11 | |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Water | | | | | | | | | | | |
| Operating Revenue | 183 017 | 16 614 | 9.1% | 23 029 | 12.6% | 39 643 | 21.7% | 19 789 | 22.6% | 16.4% | |
| Billed Service charges | 183 017 | 16 614 | 9.1% | 23 029 | 12.6% | 39 643 | 21.7% | 19 789 | 22.6% | 16.4% | |
| Transfers and subsidies | - | - | - | - | - | - | - | - | - | - | |
| Other own revenue | - | - | - | - | - | - | - | - | - | - | |
| Operating Expenditure | 203 350 | 39 078 | 19.2% | 25 050 | 12.3% | 64 128 | 31.5% | 62 939 | 65.7% | (60.2%) | |
| Employee related costs | 19 619 | 4 713 | 24.0% | 1 620 | 8.3% | 6 333 | 32.3% | - | - | (100.0%) | |
| Bad and doubtful debt | - | - | - | - | - | - | - | - | - | - | |
| Bulk purchases | 183 731 | 33 827 | 18.4% | 21 930 | 11.9% | 55 757 | 30.3% | 61 623 | 64.7% | (64.4%) | |
| Other expenditure | - | 539 | - | 1 500 | - | 2 038 | - | 1 316 | - | 14.0% | |
| Surplus/(Deficit) | (20 333) | (22 464) | | (2 021) | | (24 485) | | (43 150) | | | |
| Capital transfers and other adjustments | - | - | - | - | - | - | - | - | - | - | |
| Revised Surplus/(Deficit) | (20 333) | (22 464) | | (2 021) | | (24 485) | | (43 150) | | | |

Part 4b: Operating Revenue and Expenditure by Function

| R thousands | 2010/11 | | | | | | | 2009/10 | | Q2 of 2009/10 to Q2 of 2010/11 | |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Electricity | | | | | | | | | | | |
| Operating Revenue | 432 281 | 59 035 | 13.7% | 66 748 | 15.4% | 125 783 | 29.1% | 60 491 | 33.6% | 10.3% | |
| Billed Service charges | 432 281 | 59 035 | 13.7% | 66 748 | 15.4% | 125 783 | 29.1% | 60 491 | 33.6% | 10.3% | |
| Transfers and subsidies | - | - | - | - | - | - | - | - | - | - | |
| Other own revenue | - | - | - | - | - | - | - | - | - | - | |
| Operating Expenditure | 236 260 | 89 415 | 37.8% | 75 097 | 31.8% | 164 512 | 69.6% | 58 549 | 61.2% | 28.3% | |
| Employee related costs | 18 970 | 4 447 | 23.4% | 9 627 | 50.8% | 14 075 | 74.2% | - | - | (100.0%) | |
| Bad and doubtful debt | - | - | - | - | - | - | - | - | - | - | |
| Bulk purchases | 217 290 | 81 964 | 37.7% | 59 160 | 27.2% | 141 123 | 64.9% | 55 225 | 58.7% | 7.1% | |
| Other expenditure | - | 3 004 | - | 6 310 | - | 9 314 | - | 3 324 | - | 89.8% | |
| Surplus/(Deficit) | 196 021 | (30 380) | | (8 348) | | (38 729) | | 1 942 | | | |
| Capital transfers and other adjustments | - | - | - | - | - | - | - | - | - | - | |
| Revised Surplus/(Deficit) | 196 021 | (30 380) | | (8 348) | | (38 729) | | 1 942 | | | |

Part 4c: Operating Revenue and Expenditure by Function

| R thousands | 2010/11 | | | | | | | 2009/10 | | Q2 of 2009/10 to Q2 of 2010/11 | |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Waste Water Management | | | | | | | | | | | |
| Operating Revenue | 98 230 | 11 910 | 12.1% | 11 447 | 11.7% | 23 356 | 23.8% | 11 506 | 15.2% | (.5%) | |
| Billed Service charges | 98 230 | 11 910 | 12.1% | 11 447 | 11.7% | 23 356 | 23.8% | 11 506 | 15.2% | (.5%) | |
| Transfers and subsidies | - | - | - | - | - | - | - | - | - | - | |
| Other own revenue | - | - | - | - | - | - | - | - | - | - | |
| Operating Expenditure | 59 876 | 5 676 | 9.5% | 12 614 | 21.1% | 18 290 | 30.5% | 174 | - | 7 145.3% | |
| Employee related costs | 59 876 | 4 609 | 7.7% | 9 319 | 15.6% | 13 927 | 23.3% | - | - | (100.0%) | |
| Bad and doubtful debt | - | - | - | - | - | - | - | - | - | - | |
| Bulk purchases | - | - | - | - | - | - | - | - | - | - | |
| Other expenditure | - | 1 067 | - | 3 295 | - | 4 362 | - | 174 | - | 1 792.6% | |
| Surplus/(Deficit) | 38 354 | 6 234 | | (1 167) | | 5 066 | | 11 332 | | | |
| Capital transfers and other adjustments | - | - | - | - | - | - | - | - | - | - | |
| Revised Surplus/(Deficit) | 38 354 | 6 234 | | (1 167) | | 5 066 | | 11 332 | | | |

Part 4d: Operating Revenue and Expenditure by Function

| R thousands | 2010/11 | | | | | | | 2009/10 | | Q2 of 2009/10 to Q2 of 2010/11 | |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Waste Management | | | | | | | | | | | |
| Operating Revenue | - | - | - | - | - | - | - | - | - | - | |
| Billed Service charges | - | - | - | - | - | - | - | - | - | - | |
| Transfers and subsidies | - | - | - | - | - | - | - | - | - | - | |
| Other own revenue | - | - | - | - | - | - | - | - | - | - | |
| Operating Expenditure | - | - | - | - | - | - | - | - | - | - | |
| Employee related costs | - | - | - | - | - | - | - | - | - | - | |
| Bad and doubtful debt | - | - | - | - | - | - | - | - | - | - | |
| Bulk purchases | - | - | - | - | - | - | - | - | - | - | |
| Other expenditure | - | - | - | - | - | - | - | - | - | - | |
| Surplus/(Deficit) | - | - | | - | | - | | - | | | |
| Capital transfers and other adjustments | - | - | - | - | - | - | - | - | - | - | |
| Revised Surplus/(Deficit) | - | - | | - | | - | | - | | | |

Part 5: Debtor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Written Off | |
|--|---------------|-------------|---------------|-------------|---------------|-------------|----------------|--------------|----------------|---------------|-------------|----------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtor Age Analysis By Income Source | | | | | | | | | | | | |
| Water | 23 396 | 6.4% | 16 932 | 4.6% | 22 126 | 6.0% | 303 950 | 83.0% | 366 405 | 37.0% | - | - |
| Electricity | 28 997 | 30.2% | 9 281 | 9.7% | 6 211 | 6.5% | 51 558 | 53.7% | 96 047 | 9.7% | - | - |
| Property Rates | 15 886 | 7.5% | 9 644 | 4.5% | 8 905 | 4.2% | 178 408 | 83.8% | 212 842 | 21.5% | - | - |
| Sanitation | 8 767 | 5.8% | 6 995 | 4.6% | 5 486 | 3.6% | 129 609 | 85.9% | 150 857 | 15.2% | - | - |
| Refuse Removal | 5 372 | 5.1% | 4 050 | 3.9% | 3 654 | 3.5% | 91 835 | 87.5% | 104 912 | 10.6% | - | - |
| Other | 1 726 | 2.9% | 2 600 | 4.4% | 1 897 | 3.2% | 52 523 | 89.4% | 58 746 | 5.9% | - | - |
| Total By Income Source | 84 143 | 8.5% | 49 503 | 5.0% | 48 278 | 4.9% | 807 884 | 81.6% | 989 808 | 100.0% | - | - |
| Debtor Age Analysis By Customer Group | | | | | | | | | | | | |
| Government | 2 387 | 17.2% | 1 462 | 10.6% | 1 603 | 11.6% | 8 397 | 60.6% | 13 850 | 1.4% | - | - |
| Business | 28 608 | 17.5% | 11 068 | 6.8% | 7 603 | 4.7% | 115 872 | 71.0% | 163 150 | 16.5% | - | - |
| Households | 52 974 | 6.6% | 36 701 | 4.5% | 38 980 | 4.8% | 679 785 | 84.1% | 808 440 | 81.7% | - | - |
| Other | 174 | 4.0% | 271 | 6.2% | 92 | 2.1% | 3 829 | 87.7% | 4 367 | .4% | - | - |
| Total By Customer Group | 84 143 | 8.5% | 49 503 | 5.0% | 48 278 | 4.9% | 807 884 | 81.6% | 989 808 | 100.0% | - | - |

Part 6: Creditor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|------------------------------|---------------|--------------|---------------|--------------|---------------|-------------|----------------|--------------|----------------|---------------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | - | - | 16 998 | 100.0% | - | - | - | - | 16 998 | 6.4% |
| Bulk Water | 24 434 | 11.2% | 28 324 | 12.9% | 19 645 | 9.0% | 146 624 | 66.9% | 219 028 | 82.2% |
| PAYE deductions | 3 684 | 100.0% | - | - | - | - | - | - | 3 684 | 1.4% |
| VAT (output less input) | 503 | 100.0% | - | - | - | - | - | - | 503 | .2% |
| Pensions / Retirement | 6 685 | 100.0% | - | - | - | - | - | - | 6 685 | 2.5% |
| Loan repayments | 300 | 50.0% | 300 | 50.0% | - | - | - | - | 600 | .2% |
| Trade Creditors | 2 414 | 13.0% | 3 609 | 19.5% | 412 | 2.2% | 12 074 | 65.2% | 18 508 | 6.9% |
| Auditor-General | - | - | - | - | 516 | 100.0% | - | - | 516 | .2% |
| Other | 23 | 100.0% | - | - | - | - | - | - | 23 | - |
| Total | 38 044 | 14.3% | 49 231 | 18.5% | 20 573 | 7.7% | 158 699 | 59.5% | 266 547 | 100.0% |

Contact Details

| | | |
|-------------------|--------------|--------------|
| Municipal Manager | THE Pieterse | 057 391 3359 |
| Financial Manager | C Slirckett | 057 391 3416 |

Source Local Government Database

1. All figures in this report are unaudited. Revenue reflected is billed revenue

Free State: Nala(FS185)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2nd QUARTER ENDED 31 DECEMBER 2010

Part1: Operating Revenue and Expenditure

| R thousands | 2010/11 | | | | | | | 2009/10 | | Q2 of 2009/10 to Q2 of 2010/11 | |
|--|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Operating Revenue and Expenditure | | | | | | | | | | | |
| Operating Revenue | 238 283 | 63 982 | 26.9% | 60 133 | 25.2% | 124 115 | 52.1% | 9 501 | 9.5% | 532.9% | |
| Billed Property rates | 11 880 | - | - | - | - | - | - | - | - | - | |
| Billed Service charges | 100 110 | - | - | 3 576 | 3.6% | 3 576 | 3.6% | 9 501 | 25.2% | (62.4%) | |
| Other own revenue | 126 293 | 63 982 | 50.7% | 56 557 | 44.8% | 120 539 | 95.4% | - | - | (100.0%) | |
| Operating Expenditure | 238 283 | 40 432 | 17.0% | 25 055 | 10.5% | 65 487 | 27.5% | 10 170 | 12.5% | 146.4% | |
| Employee related costs | 58 494 | 13 911 | 23.8% | 9 833 | 16.8% | 23 744 | 40.6% | 7 562 | 38.1% | 30.0% | |
| Bad and doubtful debt | - | - | - | - | - | - | - | - | - | - | |
| Bulk purchases | 46 296 | 26 521 | 57.3% | 15 222 | 32.9% | 41 743 | 90.2% | 2 608 | 27.8% | 483.6% | |
| Other expenditure | 133 494 | - | - | - | - | - | - | - | - | - | |
| Surplus/(Deficit) | (0) | 23 550 | | 35 078 | | 58 628 | | (670) | | | |
| Capital transfers and other adjustments | - | - | - | - | - | - | - | - | - | - | |
| Revised Surplus/(Deficit) | (0) | 23 550 | | 35 078 | | 58 628 | | (670) | | | |

Part 2: Capital Revenue and Expenditure

| R thousands | 2010/11 | | | | | | | 2009/10 | | Q2 of 2009/10 to Q2 of 2010/11 | |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Capital Revenue and Expenditure | | | | | | | | | | | |
| Source of Finance | 61 766 | 4 556 | 7.4% | 6 607 | 10.7% | 11 162 | 18.1% | 5 746 | 32.2% | 15.0% | |
| External loans | - | - | - | - | - | - | - | - | - | - | |
| Internal contributions | - | - | - | - | - | - | - | - | - | - | |
| Transfers and subsidies | 43 718 | 4 556 | 10.4% | 6 607 | 15.1% | 11 162 | 25.5% | 5 746 | 42.1% | 15.0% | |
| Other | 18 048 | - | - | - | - | - | - | - | - | - | |
| Capital Expenditure | 61 766 | 5 383 | 8.7% | 6 607 | 10.7% | 11 990 | 19.4% | 4 458 | 16.3% | 48.2% | |
| Water and Sanitation | 15 147 | 2 822 | 18.6% | - | - | 2 822 | 18.6% | - | - | - | |
| Electricity | 7 600 | - | - | - | - | - | - | - | - | - | |
| Housing | - | - | - | - | - | - | - | - | - | - | |
| Roads, pavements, bridges and storm water | 25 966 | 1 733 | 6.7% | 4 021 | 15.5% | 5 754 | 22.2% | 2 504 | 19.3% | 60.6% | |
| Other | 13 053 | 828 | 6.3% | 2 586 | 19.8% | 3 414 | 26.2% | 1 954 | 36.1% | 32.3% | |

Total Capital and Operating Expenditure

| R thousands | 2010/11 | | | | | | | 2009/10 | | Q2 of 2009/10 to Q2 of 2010/11 | |
|--|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Capital and Operating Revenue | | | | | | | | | | | |
| Operating Revenue | 238 283 | 63 982 | 26.9% | 60 133 | 25.2% | 124 115 | 52.1% | 9 501 | 9.5% | 532.9% | |
| Capital Revenue | 61 766 | 4 556 | 7.4% | 6 607 | 10.7% | 11 162 | 18.1% | 5 746 | 32.2% | 15.0% | |
| Total Revenue | 300 050 | 68 537 | 22.8% | 66 739 | 22.2% | 135 277 | 45.1% | 15 247 | 14.7% | 337.7% | |
| Capital and Operating Expenditure | | | | | | | | | | | |
| Operating Expenditure | 238 283 | 40 432 | 17.0% | 25 055 | 10.5% | 65 487 | 27.5% | 10 170 | 12.5% | 146.4% | |
| Capital Expenditure | 61 766 | 5 383 | 8.7% | 6 607 | 10.7% | 11 990 | 19.4% | 4 458 | 16.3% | 48.2% | |
| Total Expenditure | 300 050 | 45 815 | 15.3% | 31 662 | 10.6% | 77 477 | 25.8% | 14 628 | 13.3% | 116.4% | |

Part 3: Cash Receipts and Payments

| R thousands | 2010/11 | | | | | | | 2009/10 | | Q2 of 2009/10 to Q2 of 2010/11 | |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Cash Receipts and Payments | | | | | | | | | | | |
| Opening Cash Balance | - | 100 | - | 30 042 | - | 100 | - | 22 137 | - | - | |
| Cash receipts by source | 238 272 | 64 182 | 26.9% | 64 113 | 26.9% | 128 295 | 53.8% | 37 607 | 45.9% | 70.5% | |
| Statutory receipts (including VAT) | - | - | - | - | - | - | - | - | - | - | |
| Service charges | 118 308 | - | - | - | - | - | - | - | - | - | |
| Transfers (operational and capital) | 114 252 | 48 916 | 42.8% | 52 302 | 45.8% | 101 219 | 88.6% | 33 564 | 69.0% | 55.8% | |
| Other receipts | 3 012 | 15 266 | 506.8% | 11 810 | 392.1% | 27 076 | 898.9% | 4 042 | 77.9% | 192.2% | |
| Contributions recognised - cap. & contr. assets | - | - | - | - | - | - | - | - | - | - | |
| Proceeds on disposal of PPE | - | - | - | - | - | - | - | - | - | - | |
| External loans | - | - | - | - | - | - | - | - | - | - | |
| Net increase (decr.) in assets / liabilities | 2 700 | - | - | - | - | - | - | - | - | - | |
| Cash payments by type | 236 160 | 34 240 | 14.5% | 70 137 | 29.7% | 104 377 | 44.2% | 33 463 | 33.2% | 109.6% | |
| Employee related costs | 61 884 | 13 632 | 22.0% | 16 905 | 27.3% | 30 538 | 49.3% | 12 629 | 54.7% | 33.9% | |
| Grant and subsidies | - | - | - | - | - | - | - | - | - | - | |
| Bulk Purchases - electr., water and sewerage | - | - | - | - | - | - | - | - | - | - | |
| Other payments to service providers | - | 13 883 | - | 42 642 | - | 56 525 | - | 10 594 | 45.3% | 302.5% | |
| Capital assets | - | 5 383 | - | 6 607 | - | 11 990 | - | 4 458 | 16.5% | 48.2% | |
| Repayment of borrowing | - | - | - | - | - | - | - | - | - | - | |
| Other cash flows / payments | 174 276 | 1 342 | 0.8% | 3 982 | 2.3% | 5 324 | 3.1% | 5 781 | 20.5% | (31.1%) | |
| Closing Cash Balance | 2 112 | 30 042 | | 24 018 | | 24 018 | | 26 281 | | | |

Part 4a: Operating Revenue and Expenditure by Function

| R thousands | 2010/11 | | | | | | | 2009/10 | | Q2 of 2009/10 to Q2 of 2010/11 | |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Water | | | | | | | | | | | |
| Operating Revenue | 69 183 | 13 533 | 19.6% | 13 492 | 19.5% | 27 025 | 39.1% | 1 864 | 5.6% | 623.6% | |
| Billed Service charges | 28 751 | - | - | - | - | - | - | 1 864 | 12.4% | (100.0%) | |
| Transfers and subsidies | 40 393 | 13 533 | 33.5% | 13 492 | 33.4% | 27 025 | 66.9% | - | - | (100.0%) | |
| Other own revenue | 39 | - | - | - | - | - | - | - | - | - | |
| Operating Expenditure | 29 330 | 7 431 | 25.3% | 7 669 | 26.1% | 15 100 | 51.5% | 2 185 | 13.9% | 251.0% | |
| Employee related costs | 1 000 | 1 322 | 132.1% | 979 | 97.9% | 2 301 | 230.0% | 219 | 15.8% | 348.2% | |
| Bad and doubtful debt | - | - | - | - | - | - | - | - | - | - | |
| Bulk purchases | 20 000 | 6 109 | 30.5% | 6 689 | 33.4% | 12 799 | 64.0% | 1 966 | 29.9% | 240.2% | |
| Other expenditure | 8 330 | - | - | - | - | - | - | - | - | - | |
| Surplus/(Deficit) | 39 852 | 6 102 | | 5 823 | | 11 925 | | (320) | | | |
| Capital transfers and other adjustments | - | - | - | - | - | - | - | - | - | - | |
| Revised Surplus/(Deficit) | 39 852 | 6 102 | | 5 823 | | 11 925 | | (320) | | | |

Part 4b: Operating Revenue and Expenditure by Function

| R thousands | 2010/11 | | | | | | | 2009/10 | | Q2 of 2009/10 to Q2 of 2010/11 | |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Electricity | | | | | | | | | | | |
| Operating Revenue | 68 802 | 8 400 | 12.2% | 7 125 | 10.4% | 15 525 | 22.6% | 5 883 | 22.9% | 21.1% | |
| Billed Service charges | 40 722 | - | - | - | - | - | - | 5 883 | 33.0% | (100.0%) | |
| Transfers and subsidies | 19 920 | 8 400 | 42.2% | 7 125 | 35.8% | 15 525 | 77.9% | - | - | (100.0%) | |
| Other own revenue | 8 160 | - | - | - | - | - | - | - | - | - | |
| Operating Expenditure | 41 562 | 21 128 | 50.8% | 8 906 | 21.4% | 30 035 | 72.3% | 1 024 | 18.6% | 770.0% | |
| Employee related costs | 2 282 | 717 | 31.4% | 374 | 16.4% | 1 090 | 47.6% | 381 | 42.8% | (2.0%) | |
| Bad and doubtful debt | - | - | - | - | - | - | - | - | - | - | |
| Bulk purchases | 26 296 | 20 412 | 77.6% | 8 532 | 32.4% | 28 944 | 110.1% | 642 | 26.3% | 1 228.6% | |
| Other expenditure | 12 984 | - | - | - | - | - | - | - | - | - | |
| Surplus/(Deficit) | 27 240 | (12 729) | | (1 781) | | (14 510) | | 4 859 | | | |
| Capital transfers and other adjustments | - | - | - | - | - | - | - | - | - | - | |
| Revised Surplus/(Deficit) | 27 240 | (12 729) | | (1 781) | | (14 510) | | 4 859 | | | |

Part 4c: Operating Revenue and Expenditure by Function

| R thousands | 2010/11 | | | | | | | 2009/10 | | Q2 of 2009/10 to Q2 of 2010/11 | |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Waste Water Management | | | | | | | | | | | |
| Operating Revenue | 26 081 | 2 800 | 10.7% | 5 060 | 19.4% | 7 859 | 30.1% | 947 | 7.5% | 434.4% | |
| Billed Service charges | 11 121 | - | - | - | - | - | - | 947 | 16.3% | (100.0%) | |
| Transfers and subsidies | 14 940 | 2 800 | 18.7% | 5 060 | 33.9% | 7 859 | 52.6% | - | - | (100.0%) | |
| Other own revenue | 20 | - | - | - | - | - | - | - | - | - | |
| Operating Expenditure | 10 237 | 1 393 | 13.6% | 648 | 6.3% | 2 041 | 19.9% | 1 187 | 17.1% | (45.4%) | |
| Employee related costs | 2 066 | 1 393 | 67.4% | 648 | 31.4% | 2 041 | 98.8% | 1 187 | 554.1% | (45.4%) | |
| Bad and doubtful debt | - | - | - | - | - | - | - | - | - | - | |
| Bulk purchases | - | - | - | - | - | - | - | - | - | - | |
| Other expenditure | 8 172 | - | - | - | - | - | - | - | - | - | |
| Surplus/(Deficit) | 15 844 | 1 407 | | 4 412 | | 5 819 | | (241) | | | |
| Capital transfers and other adjustments | - | - | - | - | - | - | - | - | - | - | |
| Revised Surplus/(Deficit) | 15 844 | 1 407 | | 4 412 | | 5 819 | | (241) | | | |

Part 4d: Operating Revenue and Expenditure by Function

| R thousands | 2010/11 | | | | | | | 2009/10 | | Q2 of 2009/10 to Q2 of 2010/11 | |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Waste Management | | | | | | | | | | | |
| Operating Revenue | 34 456 | 2 800 | 8.1% | 5 060 | 14.7% | 7 859 | 22.8% | 807 | 4.8% | 527.2% | |
| Billed Service charges | 19 516 | - | - | - | - | - | - | 807 | - | (100.0%) | |
| Transfers and subsidies | 14 940 | 2 800 | 18.7% | 5 060 | 33.9% | 7 859 | 52.6% | - | - | (100.0%) | |
| Other own revenue | - | - | - | - | - | - | - | - | - | - | |
| Operating Expenditure | 20 347 | 1 958 | 9.6% | 1 172 | 5.8% | 3 131 | 15.4% | 1 979 | 18.6% | (40.8%) | |
| Employee related costs | 7 722 | 1 958 | 25.4% | 1 172 | 15.2% | 3 131 | 40.5% | 1 979 | 58.1% | (40.8%) | |
| Bad and doubtful debt | - | - | - | - | - | - | - | - | - | - | |
| Bulk purchases | - | - | - | - | - | - | - | - | - | - | |
| Other expenditure | 12 625 | - | - | - | - | - | - | - | - | - | |
| Surplus/(Deficit) | 14 109 | 842 | | 3 887 | | 4 729 | | (1 172) | | | |
| Capital transfers and other adjustments | - | - | - | - | - | - | - | - | - | - | |
| Revised Surplus/(Deficit) | 14 109 | 842 | | 3 887 | | 4 729 | | (1 172) | | | |

Part 5: Debtor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Written Off | |
|--|-------------|---|--------------|---|--------------|---|--------------|---|--------|---|-------------|---|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtor Age Analysis By Income Source | | | | | | | | | | | | |
| Water | - | - | - | - | - | - | - | - | - | - | - | - |
| Electricity | - | - | - | - | - | - | - | - | - | - | - | - |
| Property Rates | - | - | - | - | - | - | - | - | - | - | - | - |
| Sanitation | - | - | - | - | - | - | - | - | - | - | - | - |
| Refuse Removal | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - |
| Total By Income Source | - | - | - | - | - | - | - | - | - | - | - | - |
| Debtor Age Analysis By Customer Group | | | | | | | | | | | | |
| Government | - | - | - | - | - | - | - | - | - | - | - | - |
| Business | - | - | - | - | - | - | - | - | - | - | - | - |
| Households | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - |
| Total By Customer Group | - | - | - | - | - | - | - | - | - | - | - | - |

Part 6: Creditor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|------------------------------|-------------|---------|--------------|-------|--------------|-------|--------------|--------|---------|--------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | (5 407) | (19.5%) | 2 032 | 7.3% | 23 | .1% | 31 078 | 112.1% | 27 726 | 66.2% |
| Bulk Water | (2 148) | (83.6%) | 2 246 | 87.4% | 2 148 | 83.6% | 323 | 12.6% | 2 569 | 6.1% |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 3 140 | 24.7% | 3 527 | 27.7% | 3 758 | 29.5% | 2 296 | 18.0% | 12 721 | 30.4% |
| Auditor-General | 30 | (2.7%) | 0 | - | - | - | (1 142) | 102.7% | (1 113) | (2.7%) |
| Other | - | - | - | - | - | - | - | - | - | - |
| Total | (4 386) | (10.5%) | 7 806 | 18.6% | 5 929 | 14.1% | 32 555 | 77.7% | 41 903 | 100.0% |

Contact Details

| | | |
|-------------------|-----------------|--------------|
| Municipal Manager | David Shongwe | 056 514 9200 |
| Financial Manager | Thabiso Matlosa | 056 514 9200 |

Source: Local Government Database

1. All figures in this report are unaudited. Revenue reflected is billed revenue

Part 4b: Operating Revenue and Expenditure by Function

| R thousands | 2010/11 | | | | | | | 2009/10 | | Q2 of 2009/10 to Q2 of 2010/11 | |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Electricity | | | | | | | | | | | |
| Operating Revenue | - | - | - | - | - | - | - | - | - | - | |
| Billed Service charges | - | - | - | - | - | - | - | - | - | - | |
| Transfers and subsidies | - | - | - | - | - | - | - | - | - | - | |
| Other own revenue | - | - | - | - | - | - | - | - | - | - | |
| Operating Expenditure | - | - | - | - | - | - | - | - | - | - | |
| Employee related costs | - | - | - | - | - | - | - | - | - | - | |
| Bad and doubtful debt | - | - | - | - | - | - | - | - | - | - | |
| Bulk purchases | - | - | - | - | - | - | - | - | - | - | |
| Other expenditure | - | - | - | - | - | - | - | - | - | - | |
| Surplus/(Deficit) | - | - | - | - | - | - | - | - | - | - | |
| Capital transfers and other adjustments | - | - | - | - | - | - | - | - | - | - | |
| Revised Surplus/(Deficit) | - | - | - | - | - | - | - | - | - | - | |

Part 4c: Operating Revenue and Expenditure by Function

| R thousands | 2010/11 | | | | | | | 2009/10 | | Q2 of 2009/10 to Q2 of 2010/11 | |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Waste Water Management | | | | | | | | | | | |
| Operating Revenue | - | - | - | - | - | - | - | - | - | - | |
| Billed Service charges | - | - | - | - | - | - | - | - | - | - | |
| Transfers and subsidies | - | - | - | - | - | - | - | - | - | - | |
| Other own revenue | - | - | - | - | - | - | - | - | - | - | |
| Operating Expenditure | - | - | - | - | - | - | - | - | - | - | |
| Employee related costs | - | - | - | - | - | - | - | - | - | - | |
| Bad and doubtful debt | - | - | - | - | - | - | - | - | - | - | |
| Bulk purchases | - | - | - | - | - | - | - | - | - | - | |
| Other expenditure | - | - | - | - | - | - | - | - | - | - | |
| Surplus/(Deficit) | - | - | - | - | - | - | - | - | - | - | |
| Capital transfers and other adjustments | - | - | - | - | - | - | - | - | - | - | |
| Revised Surplus/(Deficit) | - | - | - | - | - | - | - | - | - | - | |

Part 4d: Operating Revenue and Expenditure by Function

| R thousands | 2010/11 | | | | | | | 2009/10 | | Q2 of 2009/10 to Q2 of 2010/11 | |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Waste Management | | | | | | | | | | | |
| Operating Revenue | - | - | - | - | - | - | - | - | - | - | |
| Billed Service charges | - | - | - | - | - | - | - | - | - | - | |
| Transfers and subsidies | - | - | - | - | - | - | - | - | - | - | |
| Other own revenue | - | - | - | - | - | - | - | - | - | - | |
| Operating Expenditure | - | - | - | - | - | - | - | - | - | - | |
| Employee related costs | - | - | - | - | - | - | - | - | - | - | |
| Bad and doubtful debt | - | - | - | - | - | - | - | - | - | - | |
| Bulk purchases | - | - | - | - | - | - | - | - | - | - | |
| Other expenditure | - | - | - | - | - | - | - | - | - | - | |
| Surplus/(Deficit) | - | - | - | - | - | - | - | - | - | - | |
| Capital transfers and other adjustments | - | - | - | - | - | - | - | - | - | - | |
| Revised Surplus/(Deficit) | - | - | - | - | - | - | - | - | - | - | |

Part 5: Debtor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Written Off | |
|--|-------------|---|--------------|---|--------------|---|--------------|--------|--------|--------|-------------|---|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtor Age Analysis By Income Source | | | | | | | | | | | | |
| Water | - | - | - | - | - | - | - | - | - | - | - | - |
| Electricity | - | - | - | - | - | - | - | - | - | - | - | - |
| Property Rates | - | - | - | - | - | - | - | - | - | - | - | - |
| Sanitation | - | - | - | - | - | - | - | - | - | - | - | - |
| Refuse Removal | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - |
| Total By Income Source | - | - | - | - | - | - | 8 673 | 100.0% | 8 673 | 100.0% | - | - |
| Debtor Age Analysis By Customer Group | | | | | | | | | | | | |
| Government | - | - | - | - | - | - | 20 | 100.0% | 20 | .2% | - | - |
| Business | - | - | - | - | - | - | 874 | 100.0% | 874 | 10.1% | - | - |
| Households | - | - | - | - | - | - | 7 778 | 100.0% | 7 778 | 89.7% | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | |
| Total By Customer Group | - | - | - | - | - | - | 8 673 | 100.0% | 8 673 | 100.0% | - | - |

Part 6: Creditor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|------------------------------|-------------|--------|--------------|---|--------------|---|--------------|---|--------|--------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | - | - | - | - | - | - | - | - | - | - |
| Bulk Water | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 1 112 | 100.0% | - | - | - | - | - | - | 1 112 | 100.0% |
| Auditor-General | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - |
| Total | 1 112 | 100.0% | - | - | - | - | - | - | 1 112 | 100.0% |

Contact Details

| | | |
|-------------------|-----------------------|--------------|
| Municipal Manager | Nontsikelelo E. Aaron | 057 391 8905 |
| Financial Manager | Tshiliso T.K. Bolelo | 057 391 8903 |

Source Local Government Database

1. All figures in this report are unaudited. Revenue reflected is billed revenue

Free State: Setsoto(FS191)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2nd QUARTER ENDED 31 DECEMBER 2010

Part1: Operating Revenue and Expenditure

| R thousands | 2010/11 | | | | | | | 2009/10 | | Q2 of 2009/10 to Q2 of 2010/11 | |
|--|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Operating Revenue and Expenditure | | | | | | | | | | | |
| Operating Revenue | 366 286 | 92 456 | 25.2% | 29 784 | 8.1% | 122 240 | 33.4% | 66 745 | 52.7% | (55.4%) | |
| Billed Property rates | 21 351 | 10 441 | 48.9% | 4 025 | 18.9% | 14 467 | 67.8% | 4 654 | 65.8% | (13.5%) | |
| Billed Service charges | 94 283 | 25 059 | 26.6% | 23 549 | 25.0% | 48 609 | 51.6% | 21 838 | 53.3% | 7.8% | |
| Other own revenue | 250 652 | 56 955 | 22.7% | 2 209 | .9% | 59 164 | 23.6% | 40 254 | 51.0% | (94.5%) | |
| Operating Expenditure | 276 328 | 53 351 | 19.3% | 43 596 | 15.8% | 96 946 | 35.1% | 38 889 | 33.0% | 12.1% | |
| Employee related costs | 91 748 | 15 321 | 16.7% | 29 676 | 32.3% | 44 997 | 49.0% | 19 864 | 43.2% | 49.4% | |
| Bad and doubtful debt | 37 233 | 10 000 | 26.9% | - | - | 10 000 | 26.9% | - | - | - | |
| Bulk purchases | 34 077 | 12 854 | 37.7% | 4 245 | 12.5% | 17 100 | 50.2% | 5 138 | 63.9% | (17.4%) | |
| Other expenditure | 113 270 | 15 175 | 13.4% | 9 675 | 8.5% | 24 850 | 21.9% | 13 887 | 22.3% | (30.3%) | |
| Surplus/(Deficit) | 89 958 | 39 105 | | (13 812) | | 25 293 | | 27 856 | | | |
| Capital transfers and other adjustments | - | - | - | - | - | - | - | - | - | - | |
| Revised Surplus/(Deficit) | 89 958 | 39 105 | | (13 812) | | 25 293 | | 27 856 | | | |

Part 2: Capital Revenue and Expenditure

| R thousands | 2010/11 | | | | | | | 2009/10 | | Q2 of 2009/10 to Q2 of 2010/11 | |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Capital Revenue and Expenditure | | | | | | | | | | | |
| Source of Finance | 92 719 | 4 250 | 4.6% | 10 832 | 11.7% | 15 082 | 16.3% | 11 369 | 35.3% | (4.7%) | |
| External loans | - | - | - | - | - | - | - | - | - | - | |
| Internal contributions | - | - | - | - | - | - | - | - | - | - | |
| Transfers and subsidies | 91 539 | 4 250 | 4.6% | 10 832 | 11.8% | 15 082 | 16.5% | 11 369 | 37.5% | (4.7%) | |
| Other | 1 180 | - | - | - | - | - | - | - | - | - | |
| Capital Expenditure | 92 719 | 4 250 | 4.6% | 10 832 | 11.7% | 15 082 | 16.3% | 11 369 | 35.3% | (4.7%) | |
| Water and Sanitation | 73 913 | 4 250 | 5.8% | 10 077 | 13.6% | 14 327 | 19.4% | 4 544 | 20.6% | 121.8% | |
| Electricity | - | - | - | - | - | - | - | - | - | - | |
| Housing | - | - | - | - | - | - | - | - | - | - | |
| Roads, pavements, bridges and storm water | 17 626 | - | - | - | - | - | - | 6 825 | 232.9% | (100.0%) | |
| Other | 1 180 | - | - | 755 | 64.0% | 755 | 64.0% | - | 8.7% | (100.0%) | |

Total Capital and Operating Expenditure

| R thousands | 2010/11 | | | | | | | 2009/10 | | Q2 of 2009/10 to Q2 of 2010/11 | |
|--|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Capital and Operating Revenue | | | | | | | | | | | |
| Operating Revenue | 366 286 | 92 456 | 25.2% | 29 784 | 8.1% | 122 240 | 33.4% | 66 745 | 52.7% | (55.4%) | |
| Capital Revenue | 92 719 | 4 250 | 4.6% | 10 832 | 11.7% | 15 082 | 16.3% | 11 369 | 35.3% | (4.7%) | |
| Total Revenue | 459 005 | 96 706 | 21.1% | 40 615 | 8.8% | 137 321 | 29.9% | 78 115 | 50.1% | (48.0%) | |
| Capital and Operating Expenditure | | | | | | | | | | | |
| Operating Expenditure | 276 328 | 53 351 | 19.3% | 43 596 | 15.8% | 96 946 | 35.1% | 38 889 | 33.0% | 12.1% | |
| Capital Expenditure | 92 719 | 4 250 | 4.6% | 10 832 | 11.7% | 15 082 | 16.3% | 11 369 | 35.3% | (4.7%) | |
| Total Expenditure | 369 047 | 57 601 | 15.6% | 54 427 | 14.7% | 112 028 | 30.4% | 50 259 | 33.4% | 8.3% | |

Part 3: Cash Receipts and Payments

| R thousands | 2010/11 | | | | | | | 2009/10 | | Q2 of 2009/10 to Q2 of 2010/11 | |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Cash Receipts and Payments | | | | | | | | | | | |
| Opening Cash Balance | 18 000 | - | - | 15 349 | - | - | - | (10 944) | - | - | |
| Cash receipts by source | 513 969 | 65 199 | 12.7% | 88 450 | 17.2% | 153 649 | 29.9% | 57 279 | 41.1% | 54.4% | |
| Statutory receipts (including VAT) | - | - | - | - | - | - | - | - | - | - | |
| Service charges | 115 596 | 10 953 | 9.5% | 16 936 | 14.7% | 27 890 | 24.1% | 18 210 | 29.9% | (7.0%) | |
| Transfers (operational and capital) | 227 508 | 82 156 | 36.1% | 56 541 | 24.9% | 138 697 | 61.0% | 35 069 | 51.9% | 61.2% | |
| Other receipts | 170 865 | 7 090 | 4.1% | 14 973 | 8.8% | 22 063 | 12.9% | 3 957 | 24.8% | 278.4% | |
| Contributions recognised - cap. & contr. assets | - | - | - | - | - | - | - | - | - | - | |
| Proceeds on disposal of PPE | - | - | - | - | - | - | - | - | - | - | |
| External loans | - | - | - | - | - | - | - | - | - | - | |
| Net increase (decr.) in assets / liabilities | - | (35 000) | - | - | - | (35 000) | - | 43 | - | (100.0%) | |
| Cash payments by type | 313 020 | 49 850 | 15.9% | 70 224 | 22.4% | 120 074 | 38.4% | 60 949 | 57.3% | 15.2% | |
| Employee related costs | 88 968 | 18 950 | 21.3% | 20 200 | 22.7% | 39 150 | 44.0% | 22 412 | 50.4% | (9.9%) | |
| Grant and subsidies | - | 13 202 | - | 6 505 | - | 19 707 | - | 5 343 | 65.9% | 21.8% | |
| Bulk Purchases - electr., water and sewerage | - | - | - | - | - | - | - | - | - | - | |
| Other payments to service providers | 44 640 | - | - | - | - | - | - | 21 825 | - | (100.0%) | |
| Capital assets | 92 724 | - | - | - | - | - | - | 11 369 | 35.3% | (100.0%) | |
| Repayment of borrowing | - | - | - | - | - | - | - | - | - | - | |
| Other cash flows / payments | 86 688 | 17 698 | 20.4% | 43 519 | 50.2% | 61 217 | 70.6% | - | - | (100.0%) | |
| Closing Cash Balance | 218 949 | 15 349 | | 33 575 | | 33 575 | | (14 614) | | | |

Part 4a: Operating Revenue and Expenditure by Function

| R thousands | 2010/11 | | | | | | | 2009/10 | | Q2 of 2009/10 to Q2 of 2010/11 | |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Water | | | | | | | | | | | |
| Operating Revenue | 128 650 | 5 970 | 4.6% | 5 463 | 4.2% | 11 433 | 8.9% | 7 573 | 27.0% | (27.9%) | |
| Billed Service charges | 21 244 | 5 955 | 28.0% | 5 456 | 25.7% | 11 411 | 53.7% | 7 567 | 67.7% | (27.9%) | |
| Transfers and subsidies | 107 381 | - | - | - | - | - | - | - | - | - | |
| Other own revenue | 24 | 15 | 63.0% | 7 | 29.9% | 23 | 92.9% | 7 | 11.4% | 8.0% | |
| Operating Expenditure | 31 450 | 2 012 | 6.4% | 3 434 | 10.9% | 5 445 | 17.3% | 2 845 | 19.8% | 20.7% | |
| Employee related costs | 5 189 | 976 | 18.8% | 1 833 | 35.3% | 2 809 | 54.1% | 1 383 | 49.0% | 32.6% | |
| Bad and doubtful debt | 14 373 | - | - | - | - | - | - | - | - | - | |
| Bulk purchases | - | - | - | - | - | - | - | - | - | - | |
| Other expenditure | 11 888 | 1 035 | 8.7% | 1 601 | 13.5% | 2 636 | 22.2% | 1 462 | 16.0% | 9.4% | |
| Surplus/(Deficit) | 97 200 | 3 958 | | 2 030 | | 5 988 | | 4 728 | | | |
| Capital transfers and other adjustments | - | - | - | - | - | - | - | - | - | - | |
| Revised Surplus/(Deficit) | 97 200 | 3 958 | | 2 030 | | 5 988 | | 4 728 | | | |

Part 4b: Operating Revenue and Expenditure by Function

| R thousands | 2010/11 | | | | | | | 2009/10 | | O2 of 2009/10 to O2 of 2010/11 | |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Electricity | | | | | | | | | | | |
| Operating Revenue | 82 252 | 11 678 | 14.2% | 10 441 | 12.7% | 22 118 | 26.9% | 7 176 | 22.6% | 45.5% | |
| Billed Service charges | 48 033 | 11 421 | 23.8% | 10 357 | 21.6% | 21 778 | 45.3% | 6 988 | 41.8% | 48.2% | |
| Transfers and subsidies | 33 469 | - | - | - | - | - | - | - | - | - | |
| Other own revenue | 751 | 257 | 34.3% | 83 | 11.1% | 341 | 45.4% | 188 | 27.2% | (55.6%) | |
| Operating Expenditure | 55 628 | 15 104 | 27.2% | 8 912 | 16.0% | 24 016 | 43.2% | 8 300 | 56.5% | 7.4% | |
| Employee related costs | 2 589 | 484 | 18.7% | 1 027 | 39.7% | 1 511 | 58.4% | 673 | 48.3% | 52.6% | |
| Bad and doubtful debt | 4 175 | - | - | - | - | - | - | - | - | - | |
| Bulk purchases | 34 077 | 12 854 | 37.7% | 4 245 | 12.5% | 17 100 | 50.2% | 5 138 | 63.9% | (17.4%) | |
| Other expenditure | 14 787 | 1 766 | 11.9% | 3 640 | 24.6% | 5 406 | 36.6% | 2 488 | 49.6% | 46.3% | |
| Surplus/(Deficit) | 26 624 | (3 426) | | 1 529 | | (1 898) | | (1 124) | | | |
| Capital transfers and other adjustments | | | | | | | | | | | |
| Revised Surplus/(Deficit) | 26 624 | (3 426) | | 1 529 | | (1 898) | | (1 124) | | | |

Part 4c: Operating Revenue and Expenditure by Function

| R thousands | 2010/11 | | | | | | | 2009/10 | | O2 of 2009/10 to O2 of 2010/11 | |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Waste Water Management | | | | | | | | | | | |
| Operating Revenue | 30 827 | 3 483 | 11.3% | 3 502 | 11.4% | 6 985 | 22.7% | 3 305 | 9.1% | 6.0% | |
| Billed Service charges | 10 695 | 3 478 | 32.5% | 3 500 | 32.7% | 6 978 | 65.2% | 3 292 | 64.9% | 6.3% | |
| Transfers and subsidies | 20 081 | - | - | - | - | - | - | - | - | - | |
| Other own revenue | 51 | 5 | 10.4% | 2 | 3.2% | 7 | 13.6% | 13 | 25.5% | (87.1%) | |
| Operating Expenditure | 27 704 | 1 792 | 6.5% | 4 057 | 14.6% | 5 849 | 21.1% | 2 687 | 23.1% | 51.0% | |
| Employee related costs | 8 556 | 1 521 | 17.8% | 2 977 | 34.8% | 4 497 | 52.6% | 2 194 | 50.0% | 35.7% | |
| Bad and doubtful debt | 4 800 | - | - | - | - | - | - | - | - | - | |
| Bulk purchases | - | - | - | - | - | - | - | - | - | - | |
| Other expenditure | 14 348 | 272 | 1.9% | 1 081 | 7.5% | 1 352 | 9.4% | 493 | 6.2% | 119.4% | |
| Surplus/(Deficit) | 3 123 | 1 691 | | (555) | | 1 135 | | 619 | | | |
| Capital transfers and other adjustments | | | | | | | | | | | |
| Revised Surplus/(Deficit) | 3 123 | 1 691 | | (555) | | 1 135 | | 619 | | | |

Part 4d: Operating Revenue and Expenditure by Function

| R thousands | 2010/11 | | | | | | | 2009/10 | | O2 of 2009/10 to O2 of 2010/11 | |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Waste Management | | | | | | | | | | | |
| Operating Revenue | 34 267 | 4 208 | 12.3% | 4 216 | 12.3% | 8 424 | 24.6% | 3 991 | 23.9% | 5.6% | |
| Billed Service charges | 14 186 | 4 207 | 29.7% | 4 216 | 29.7% | 8 423 | 59.4% | 3 991 | 58.8% | 5.6% | |
| Transfers and subsidies | 20 081 | - | - | - | - | - | - | - | - | - | |
| Other own revenue | 0 | 1 | 316.2% | 0 | 69.8% | 1 | 386.0% | 0 | 29.8% | 266.7% | |
| Operating Expenditure | 24 384 | 11 956 | 49.0% | 3 665 | 15.0% | 15 621 | 64.1% | 2 831 | 37.6% | 29.4% | |
| Employee related costs | 8 622 | 1 778 | 20.6% | 3 386 | 39.3% | 5 163 | 59.9% | 2 448 | 55.3% | 38.3% | |
| Bad and doubtful debt | 10 000 | 10 000 | 100.0% | - | - | 10 000 | 100.0% | - | - | - | |
| Bulk purchases | - | - | - | - | - | - | - | - | - | - | |
| Other expenditure | 5 762 | 179 | 3.1% | 279 | 4.8% | 458 | 7.9% | 384 | 26.6% | (27.2%) | |
| Surplus/(Deficit) | 9 883 | (7 749) | | 551 | | (7 197) | | 1 160 | | | |
| Capital transfers and other adjustments | | | | | | | | | | | |
| Revised Surplus/(Deficit) | 9 883 | (7 749) | | 551 | | (7 197) | | 1 160 | | | |

Part 5: Debtor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Written Off | |
|--|---------------|-------------|--------------|-------------|--------------|-------------|----------------|--------------|----------------|---------------|-------------|---|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtor Age Analysis By Income Source | | | | | | | | | | | | |
| Water | 1 304 | 16.3% | 1 179 | 14.7% | 1 038 | 13.0% | 4 474 | 56.0% | 7 995 | 3.0% | - | - |
| Electricity | 2 410 | 32.5% | 695 | 9.4% | 1 920 | 25.9% | 2 388 | 32.2% | 7 413 | 2.7% | - | - |
| Property Rates | 1 588 | 17.9% | 1 102 | 12.4% | 964 | 10.9% | 5 212 | 58.8% | 8 867 | 3.3% | - | - |
| Sanitation | 996 | 10.9% | 810 | 8.9% | 771 | 8.4% | 6 566 | 71.8% | 9 142 | 3.4% | - | - |
| Refuse Removal | 1 270 | 16.4% | 1 093 | 14.1% | 1 038 | 13.4% | 4 340 | 56.1% | 7 741 | 2.9% | - | - |
| Other | 4 847 | 2.1% | 2 163 | 9% | 2 241 | 1.0% | 219 187 | 96.0% | 228 438 | 84.7% | - | - |
| Total By Income Source | 12 414 | 4.6% | 7 042 | 2.6% | 7 972 | 3.0% | 242 168 | 89.8% | 269 595 | 100.0% | - | - |
| Debtor Age Analysis By Customer Group | | | | | | | | | | | | |
| Government | (28) | (.3%) | 862 | 9.7% | 758 | 8.6% | 7 266 | 82.0% | 8 858 | 3.3% | - | - |
| Business | 700 | 15.1% | 391 | 8.5% | 197 | 4.3% | 3 333 | 72.1% | 4 621 | 1.7% | - | - |
| Households | 6 895 | 24.9% | 3 626 | 13.1% | 4 776 | 17.3% | 12 381 | 44.7% | 27 678 | 10.3% | - | - |
| Other | 4 847 | 2.1% | 2 163 | 9% | 2 241 | 1.0% | 219 187 | 96.0% | 228 438 | 84.7% | - | - |
| Total By Customer Group | 12 414 | 4.6% | 7 042 | 2.6% | 7 972 | 3.0% | 242 168 | 89.8% | 269 595 | 100.0% | - | - |

Part 6: Creditor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|------------------------------|-------------|---------------|--------------|---|--------------|---|--------------|---|-----------|---------------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | - | - | - | - | - | - | - | - | - | - |
| Bulk Water | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | - | - | - | - | - | - | - | - | - | - |
| Auditor-General | - | - | - | - | - | - | - | - | - | - |
| Other | 80 | 100.0% | - | - | - | - | - | - | 80 | 100.0% |
| Total | 80 | 100.0% | - | - | - | - | - | - | 80 | 100.0% |

Contact Details

| | | |
|-------------------|-----------|--------------|
| Municipal Manager | B Mhembu | 051 933 9302 |
| Financial Manager | MC Mabuya | 051 933 9356 |

Source Local Government Database

1. All figures in this report are unaudited. Revenue reflected is billed revenue

Free State: Dhlabeng(FS192)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2nd QUARTER ENDED 31 DECEMBER 2010

Part1: Operating Revenue and Expenditure

| R thousands | 2010/11 | | | | | | | 2009/10 | | O2 of 2009/10 to O2 of 2010/11 | |
|--|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Operating Revenue and Expenditure | | | | | | | | | | | |
| Operating Revenue | 475 396 | 135 804 | 28.6% | 115 423 | 24.3% | 251 228 | 52.8% | 100 525 | 60.3% | 14.8% | |
| Billed Property rates | 59 431 | 15 234 | 25.6% | 14 034 | 23.6% | 29 268 | 49.2% | 12 627 | 51.0% | 11.1% | |
| Billed Service charges | 230 983 | 54 063 | 23.4% | 54 187 | 23.5% | 108 250 | 46.9% | 46 752 | - | 15.9% | |
| Other own revenue | 184 982 | 66 507 | 36.0% | 47 202 | 25.5% | 113 709 | 61.5% | 41 146 | 30.6% | 14.7% | |
| Operating Expenditure | 475 128 | 81 819 | 17.2% | 85 470 | 18.0% | 167 290 | 35.2% | 72 640 | 38.5% | 17.7% | |
| Employee related costs | 144 771 | 30 956 | 21.4% | 34 501 | 23.8% | 65 457 | 45.2% | 27 992 | 44.4% | 23.3% | |
| Bad and doubtful debt | - | - | - | - | - | - | - | - | - | - | |
| Bulk purchases | 64 440 | 24 918 | 38.7% | 20 800 | 32.3% | 45 718 | 70.9% | 19 610 | 61.5% | 6.1% | |
| Other expenditure | 265 917 | 25 945 | 9.8% | 30 170 | 11.3% | 56 115 | 21.1% | 25 038 | 26.7% | 20.5% | |
| Surplus/(Deficit) | 268 | 53 985 | | 29 953 | | 83 938 | | 27 886 | | | |
| Capital transfers and other adjustments | - | - | - | - | - | - | - | 27 | - | (100.0%) | |
| Revised Surplus/(Deficit) | 268 | 53 985 | | 29 953 | | 83 938 | | 27 913 | | | |

Part 2: Capital Revenue and Expenditure

| R thousands | 2010/11 | | | | | | | 2009/10 | | O2 of 2009/10 to O2 of 2010/11 | |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Capital Revenue and Expenditure | | | | | | | | | | | |
| Source of Finance | 95 767 | 1 269 | 1.3% | 20 153 | 21.0% | 21 422 | 22.4% | - | - | (100.0%) | |
| External loans | - | - | - | - | - | - | - | - | - | - | |
| Internal contributions | - | - | - | 11 289 | - | 11 289 | - | - | - | (100.0%) | |
| Transfers and subsidies | 76 427 | 1 269 | 1.7% | 3 290 | 4.3% | 4 559 | 6.0% | - | - | (100.0%) | |
| Other | 19 340 | - | - | 5 574 | 28.8% | 5 574 | 28.8% | - | - | (100.0%) | |
| Capital Expenditure | 95 767 | 14 952 | 15.6% | 20 153 | 21.0% | 35 105 | 36.7% | (10 498) | (46.1%) | (292.0%) | |
| Water and Sanitation | 21 560 | - | - | - | - | - | - | - | - | - | |
| Electricity | 1 780 | - | - | - | - | - | - | - | - | - | |
| Housing | - | - | - | - | - | - | - | - | - | - | |
| Roads, pavements, bridges and storm water | 18 894 | 1 269 | 6.7% | - | - | 1 269 | 6.7% | - | - | - | |
| Other | 53 533 | 13 683 | 25.6% | 20 153 | 37.6% | 33 836 | 63.2% | (10 498) | (143.6%) | (292.0%) | |

Total Capital and Operating Expenditure

| R thousands | 2010/11 | | | | | | | 2009/10 | | O2 of 2009/10 to O2 of 2010/11 | |
|--|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Capital and Operating Revenue | | | | | | | | | | | |
| Operating Revenue | 475 396 | 135 804 | 28.6% | 115 423 | 24.3% | 251 228 | 52.8% | 100 525 | 60.3% | 14.8% | |
| Capital Revenue | 95 767 | 1 269 | 1.3% | 20 153 | 21.0% | 21 422 | 22.4% | - | - | (100.0%) | |
| Total Revenue | 571 163 | 137 073 | 24.0% | 135 576 | 23.7% | 272 650 | 47.7% | 100 525 | 52.4% | 34.9% | |
| Capital and Operating Expenditure | | | | | | | | | | | |
| Operating Expenditure | 475 128 | 81 819 | 17.2% | 85 470 | 18.0% | 167 290 | 35.2% | 72 640 | 38.5% | 17.7% | |
| Capital Expenditure | 95 767 | 14 952 | 15.6% | 20 153 | 21.0% | 35 105 | 36.7% | (10 498) | (46.1%) | (292.0%) | |
| Total Expenditure | 570 895 | 96 772 | 17.0% | 105 623 | 18.5% | 202 395 | 35.5% | 62 142 | 27.4% | 70.0% | |

Part 3: Cash Receipts and Payments

| R thousands | 2010/11 | | | | | | | 2009/10 | | O2 of 2009/10 to O2 of 2010/11 | |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Cash Receipts and Payments | | | | | | | | | | | |
| Opening Cash Balance | - | (2 538) | - | (4 092) | - | (2 538) | - | (5 161) | - | - | |
| Cash receipts by source | 5 186 842 | 119 139 | 2.3% | 91 826 | 1.8% | 210 966 | 4.1% | 98 656 | - | (6.9%) | |
| Statutory receipts (including VAT) | - | - | - | - | - | - | - | - | - | - | |
| Service charges | 5 186 842 | 59 425 | 1.1% | 49 018 | .9% | 108 443 | 2.1% | 50 906 | - | (3.7%) | |
| Transfers (operational and capital) | - | 59 715 | - | 42 808 | - | 102 523 | - | 46 716 | - | (8.4%) | |
| Other receipts | - | - | - | - | - | - | - | 1 034 | - | (100.0%) | |
| Contributions recognised - cap. & contr. assets | - | - | - | - | - | - | - | - | - | - | |
| Proceeds on disposal of PPE | - | - | - | - | - | - | - | - | - | - | |
| External loans | - | - | - | - | - | - | - | - | - | - | |
| Net increase (decr.) in assets / liabilities | - | - | - | - | - | - | - | - | - | - | |
| Cash payments by type | 501 982 | 120 693 | 24.0% | 91 678 | 18.3% | 212 372 | 42.3% | 83 988 | - | 9.2% | |
| Employee related costs | 153 458 | 30 604 | 19.9% | 34 501 | 22.5% | 65 105 | 42.4% | 28 071 | - | 22.9% | |
| Grant and subsidies | - | - | - | - | - | - | - | - | - | - | |
| Bulk Purchases - electr., water and sewerage | - | - | - | - | - | - | - | - | - | - | |
| Other payments to service providers | 258 144 | 90 089 | 34.9% | 57 178 | 22.1% | 147 267 | 57.0% | 53 996 | - | 5.9% | |
| Capital assets | - | - | - | - | - | - | - | - | - | - | |
| Repayment of borrowing | - | - | - | - | - | - | - | - | - | - | |
| Other cash flows / payments | 90 380 | - | - | - | - | - | - | 1 921 | - | (100.0%) | |
| Closing Cash Balance | 4 684 860 | (4 092) | | (3 944) | | (3 944) | | 9 507 | | | |

Part 4a: Operating Revenue and Expenditure by Function

| R thousands | 2010/11 | | | | | | | 2009/10 | | O2 of 2009/10 to O2 of 2010/11 | |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Water | | | | | | | | | | | |
| Operating Revenue | 36 693 | 8 986 | 24.5% | 11 515 | 31.4% | 20 502 | 55.9% | 9 999 | - | 15.2% | |
| Billed Service charges | 36 693 | 8 969 | 24.4% | 11 501 | 31.3% | 20 470 | 55.8% | 9 988 | - | 15.1% | |
| Transfers and subsidies | - | - | - | - | - | - | - | - | - | - | |
| Other own revenue | - | 17 | - | 14 | - | 32 | - | 12 | - | 24.3% | |
| Operating Expenditure | 53 589 | 4 453 | 8.3% | 4 286 | 8.0% | 8 740 | 16.3% | 2 976 | - | 44.0% | |
| Employee related costs | 7 833 | 2 386 | 30.5% | 2 542 | 32.5% | 4 928 | 62.9% | 2 110 | - | 20.5% | |
| Bad and doubtful debt | - | - | - | - | - | - | - | - | - | - | |
| Bulk purchases | - | - | - | - | - | - | - | - | - | - | |
| Other expenditure | 45 755 | 2 067 | 4.5% | 1 744 | 3.8% | 3 812 | 8.3% | 866 | - | 101.5% | |
| Surplus/(Deficit) | (16 896) | 4 533 | | 7 229 | | 11 762 | | 7 024 | | | |
| Capital transfers and other adjustments | - | - | - | - | - | - | - | - | - | - | |
| Revised Surplus/(Deficit) | (16 896) | 4 533 | | 7 229 | | 11 762 | | 7 024 | | | |

Part 4b: Operating Revenue and Expenditure by Function

| R thousands | 2010/11 | | | | | | | 2009/10 | | Q2 of 2009/10 to Q2 of 2010/11 | |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Electricity | | | | | | | | | | | |
| Operating Revenue | 126 943 | 34 502 | 27.2% | 30 240 | 23.8% | 64 742 | 51.0% | 25 243 | - | 19.8% | |
| Billed Service charges | 126 943 | 28 715 | 22.6% | 25 688 | 20.2% | 54 403 | 42.9% | 21 683 | - | 18.5% | |
| Transfers and subsidies | - | 5 579 | - | 4 463 | - | 10 042 | - | 3 473 | - | 28.5% | |
| Other own revenue | - | 208 | - | 89 | - | 296 | - | 86 | - | 2.9% | |
| Operating Expenditure | 148 386 | 29 738 | 20.0% | 23 091 | 15.6% | 52 829 | 35.6% | 23 009 | - | 4% | |
| Employee related costs | 6 037 | 1 548 | 25.6% | 1 552 | 25.7% | 3 100 | 51.3% | 1 319 | - | 17.7% | |
| Bad and doubtful debt | - | - | - | - | - | - | - | - | - | - | |
| Bulk purchases | 64 440 | 24 918 | 38.7% | 20 800 | 32.3% | 45 718 | 70.9% | 19 610 | - | 6.1% | |
| Other expenditure | 77 909 | 3 272 | 4.2% | 739 | .9% | 4 011 | 5.1% | 2 080 | - | (64.5%) | |
| Surplus/(Deficit) | (21 443) | 4 764 | | 7 150 | | 11 913 | | 2 233 | | | |
| Capital transfers and other adjustments | - | - | - | - | - | - | - | - | - | - | |
| Revised Surplus/(Deficit) | (21 443) | 4 764 | | 7 150 | | 11 913 | | 2 233 | | | |

Part 4c: Operating Revenue and Expenditure by Function

| R thousands | 2010/11 | | | | | | | 2009/10 | | Q2 of 2009/10 to Q2 of 2010/11 | |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Waste Water Management | | | | | | | | | | | |
| Operating Revenue | 31 826 | 16 984 | 53.4% | 15 615 | 49.1% | 32 599 | 102.4% | 13 180 | - | 18.5% | |
| Billed Service charges | 31 826 | 8 387 | 26.4% | 8 741 | 27.5% | 17 128 | 53.8% | 7 830 | - | 11.6% | |
| Transfers and subsidies | - | 8 583 | - | 6 867 | - | 15 450 | - | 5 343 | - | 28.5% | |
| Other own revenue | - | 13 | - | 8 | - | 21 | - | 7 | - | 16.6% | |
| Operating Expenditure | 27 207 | 2 520 | 9.3% | 3 620 | 13.3% | 6 140 | 22.6% | 2 485 | - | 45.7% | |
| Employee related costs | 8 776 | 1 983 | 22.6% | 2 466 | 28.1% | 4 449 | 50.7% | 1 674 | - | 47.3% | |
| Bad and doubtful debt | - | - | - | - | - | - | - | - | - | - | |
| Bulk purchases | - | - | - | - | - | - | - | - | - | - | |
| Other expenditure | 18 432 | 538 | 2.9% | 1 154 | 6.3% | 1 691 | 9.2% | 811 | - | 42.3% | |
| Surplus/(Deficit) | 4 619 | 14 463 | | 11 995 | | 26 458 | | 10 695 | | | |
| Capital transfers and other adjustments | - | - | - | - | - | - | - | - | - | - | |
| Revised Surplus/(Deficit) | 4 619 | 14 463 | | 11 995 | | 26 458 | | 10 695 | | | |

Part 4d: Operating Revenue and Expenditure by Function

| R thousands | 2010/11 | | | | | | | 2009/10 | | Q2 of 2009/10 to Q2 of 2010/11 | |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Waste Management | | | | | | | | | | | |
| Operating Revenue | 35 521 | 18 263 | 51.4% | 16 361 | 46.1% | 34 625 | 97.5% | 13 739 | - | 19.1% | |
| Billed Service charges | 35 521 | 7 533 | 21.2% | 7 778 | 21.9% | 15 310 | 43.1% | 7 058 | - | 10.2% | |
| Transfers and subsidies | - | 10 729 | - | 8 583 | - | 19 312 | - | 6 679 | - | 28.5% | |
| Other own revenue | - | 1 | - | 1 | - | 2 | - | 1 | - | (48.2%) | |
| Operating Expenditure | 32 111 | 4 157 | 12.9% | 5 173 | 16.1% | 9 330 | 29.1% | 3 302 | - | 56.6% | |
| Employee related costs | 11 726 | 2 190 | 18.7% | 2 661 | 22.7% | 4 851 | 41.4% | 1 711 | - | 55.5% | |
| Bad and doubtful debt | - | - | - | - | - | - | - | - | - | - | |
| Bulk purchases | - | - | - | - | - | - | - | - | - | - | |
| Other expenditure | 20 385 | 1 967 | 9.7% | 2 512 | 12.3% | 4 479 | 22.0% | 1 591 | - | 57.9% | |
| Surplus/(Deficit) | 3 410 | 14 106 | | 11 189 | | 25 295 | | 10 436 | | | |
| Capital transfers and other adjustments | - | - | - | - | - | - | - | - | - | - | |
| Revised Surplus/(Deficit) | 3 410 | 14 106 | | 11 189 | | 25 295 | | 10 436 | | | |

Part 5: Debtor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Written Off | |
|--|--------------|-------------|---------------|-------------|---------------|-------------|----------------|--------------|----------------|---------------|-------------|---|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtor Age Analysis By Income Source | | | | | | | | | | | | |
| Water | 47 | .1% | 3 452 | 6.7% | 2 604 | 5.0% | 45 471 | 88.2% | 51 574 | 22.4% | - | - |
| Electricity | 9 | .1% | 3 840 | 24.8% | 2 314 | 15.0% | 9 300 | 60.1% | 15 463 | 6.7% | - | - |
| Property Rates | 1 211 | 3.3% | 3 423 | 9.3% | 2 506 | 6.8% | 29 534 | 80.5% | 36 673 | 15.9% | - | - |
| Sanitation | 227 | .6% | 2 370 | 6.1% | 1 927 | 5.0% | 34 170 | 88.3% | 38 694 | 16.8% | - | - |
| Refuse Removal | 116 | .3% | 2 426 | 5.5% | 2 222 | 5.0% | 39 715 | 89.3% | 44 480 | 19.3% | - | - |
| Other | 1 248 | 2.8% | 1 609 | 3.7% | 1 433 | 3.3% | 39 567 | 90.2% | 43 858 | 19.0% | - | - |
| Total By Income Source | 2 858 | 1.2% | 17 120 | 7.4% | 13 007 | 5.6% | 197 757 | 85.7% | 230 742 | 100.0% | - | - |
| Debtor Age Analysis By Customer Group | | | | | | | | | | | | |
| Government | 50 | .3% | 2 060 | 12.2% | 1 045 | 6.2% | 13 691 | 81.3% | 16 847 | 7.3% | - | - |
| Business | - | - | - | - | - | - | - | - | - | - | - | - |
| Households | 2 808 | 1.3% | 15 060 | 7.0% | 11 961 | 5.6% | 184 065 | 86.1% | 213 895 | 92.7% | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - |
| Total By Customer Group | 2 858 | 1.2% | 17 120 | 7.4% | 13 007 | 5.6% | 197 757 | 85.7% | 230 742 | 100.0% | - | - |

Part 6: Creditor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|------------------------------|--------------|--------------|--------------|--------------|--------------|----------|--------------|----------|--------------|---------------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | - | - | - | - | - | - | - | - | - | - |
| Bulk Water | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 1 889 | 60.2% | 1 248 | 39.8% | 0 | - | - | - | 3 138 | 100.0% |
| Auditor-General | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - |
| Total | 1 889 | 60.2% | 1 248 | 39.8% | 0 | - | - | - | 3 138 | 100.0% |

Contact Details

| | | |
|-------------------|-----------|--------------|
| Municipal Manager | TE Tsoali | 058 303 5732 |
| Financial Manager | R Provis | 058 303 5732 |

Source Local Government Database

1. All figures in this report are unaudited. Revenue reflected is billed revenue

Free State: Nketoana(FS193)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2nd QUARTER ENDED 31 DECEMBER 2010

Part1: Operating Revenue and Expenditure

| R thousands | 2010/11 | | | | | | | 2009/10 | | Q2 of 2009/10 to Q2 of 2010/11 | |
|--|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Operating Revenue and Expenditure | | | | | | | | | | | |
| Operating Revenue | 143 748 | 60 610 | 42.2% | 45 348 | 31.5% | 105 958 | 73.7% | 45 725 | 83.7% | (.8%) | |
| Billed Property rates | 7 725 | 2 215 | 28.7% | 2 629 | 34.0% | 4 843 | 62.7% | 1 958 | 40.1% | 34.3% | |
| Billed Service charges | 57 090 | 18 297 | 32.0% | 16 171 | 28.3% | 34 467 | 60.4% | 13 653 | 63.8% | 18.4% | |
| Other own revenue | 78 933 | 40 098 | 50.8% | 26 549 | 33.6% | 66 647 | 84.4% | 30 114 | 104.6% | (11.8%) | |
| Operating Expenditure | 156 996 | 23 511 | 15.0% | 23 464 | 14.9% | 46 975 | 29.9% | 19 763 | 43.1% | 18.7% | |
| Employee related costs | 24 491 | 10 466 | 42.7% | 10 083 | 41.2% | 20 550 | 83.9% | 10 065 | 50.2% | .2% | |
| Bad and doubtful debt | - | - | - | - | - | - | - | - | - | - | |
| Bulk purchases | 1 000 | 2 115 | 211.5% | 1 327 | 132.7% | 3 441 | 344.1% | 2 731 | 84.2% | (51.4%) | |
| Other expenditure | 131 505 | 10 930 | 8.3% | 12 054 | 9.2% | 22 984 | 17.5% | 6 967 | 30.1% | 73.0% | |
| Surplus/(Deficit) | (13 248) | 37 099 | | 21 885 | | 58 983 | | 25 962 | | | |
| Capital transfers and other adjustments | - | - | - | - | - | - | - | - | - | - | |
| Revised Surplus/(Deficit) | (13 248) | 37 099 | | 21 885 | | 58 983 | | 25 962 | | | |

Part 2: Capital Revenue and Expenditure

| R thousands | 2010/11 | | | | | | | 2009/10 | | Q2 of 2009/10 to Q2 of 2010/11 | |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Capital Revenue and Expenditure | | | | | | | | | | | |
| Source of Finance | 32 612 | 4 398 | 13.5% | 8 531 | 26.2% | 12 928 | 39.6% | 9 142 | 49.9% | (6.7%) | |
| External loans | - | - | - | - | - | - | - | - | - | - | |
| Internal contributions | - | - | - | - | - | - | - | - | - | - | |
| Transfers and subsidies | 23 317 | 3 075 | 13.2% | - | - | 3 075 | 13.2% | 8 927 | 67.9% | (100.0%) | |
| Other | 9 295 | 1 323 | 14.2% | 8 531 | 91.8% | 9 854 | 106.0% | 216 | 12.6% | 3 855.5% | |
| Capital Expenditure | 32 612 | 4 398 | 13.5% | 8 531 | 26.2% | 12 928 | 39.6% | 9 142 | 49.9% | (6.7%) | |
| Water and Sanitation | 1 000 | - | - | 1 056 | 105.6% | 1 056 | 105.6% | 1 500 | 99.8% | (29.6%) | |
| Electricity | 1 700 | - | - | - | - | - | - | - | - | - | |
| Housing | - | - | - | - | - | - | - | - | - | - | |
| Roads, pavements, bridges and storm water | 21 053 | 3 133 | 14.9% | 7 308 | 34.7% | 10 441 | 49.6% | 5 958 | 52.4% | 22.6% | |
| Other | 8 859 | 1 265 | 14.3% | 167 | 1.9% | 1 432 | 16.2% | 1 684 | 32.3% | (90.1%) | |

Total Capital and Operating Expenditure

| R thousands | 2010/11 | | | | | | | 2009/10 | | Q2 of 2009/10 to Q2 of 2010/11 | |
|--|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Capital and Operating Revenue | | | | | | | | | | | |
| Operating Revenue | 143 748 | 60 610 | 42.2% | 45 348 | 31.5% | 105 958 | 73.7% | 45 725 | 83.7% | (.8%) | |
| Capital Revenue | 32 612 | 4 398 | 13.5% | 8 531 | 26.2% | 12 928 | 39.6% | 9 142 | 49.9% | (6.7%) | |
| Total Revenue | 176 360 | 65 007 | 36.9% | 53 879 | 37.5% | 118 887 | 67.4% | 54 867 | 76.4% | (1.8%) | |
| Capital and Operating Expenditure | | | | | | | | | | | |
| Operating Expenditure | 156 996 | 23 511 | 15.0% | 23 464 | 14.9% | 46 975 | 29.9% | 19 763 | 43.1% | 18.7% | |
| Capital Expenditure | 32 612 | 4 398 | 13.5% | 8 531 | 26.2% | 12 928 | 39.6% | 9 142 | 49.9% | (6.7%) | |
| Total Expenditure | 189 608 | 27 909 | 14.7% | 31 995 | 20.4% | 59 903 | 31.6% | 28 905 | 44.7% | 10.7% | |

Part 3: Cash Receipts and Payments

| R thousands | 2010/11 | | | | | | | 2009/10 | | Q2 of 2009/10 to Q2 of 2010/11 | |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Cash Receipts and Payments | | | | | | | | | | | |
| Opening Cash Balance | - | 24 478 | - | 26 201 | - | 24 478 | - | 31 332 | - | - | |
| Cash receipts by source | 133 096 | 48 144 | 36.2% | 28 267 | 21.2% | 76 411 | 57.4% | 33 893 | 72.5% | (16.6%) | |
| Statutory receipts (including VAT) | - | - | - | - | - | - | - | 699 | - | (100.0%) | |
| Service charges | 64 812 | 7 989 | 12.3% | 9 001 | 13.9% | 16 990 | 26.2% | 8 744 | 36.5% | 2.9% | |
| Transfers (operational and capital) | 64 096 | 38 754 | 60.5% | 29 132 | 45.5% | 67 885 | 105.9% | 24 450 | 98.3% | 19.1% | |
| Other receipts | 4 188 | 1 381 | 33.0% | 3 609 | 86.2% | 4 990 | 119.1% | - | 53.2% | (100.0%) | |
| Contributions recognised - cap. & contr. assets | - | - | - | - | - | - | - | - | - | - | |
| Proceeds on disposal of PPE | - | - | - | - | - | - | - | - | - | - | |
| External loans | - | - | - | - | - | - | - | - | - | - | |
| Net increase (decr.) in assets / liabilities | - | 21 | - | (13 475) | - | (13 454) | - | - | - | (100.0%) | |
| Cash payments by type | 127 512 | 46 422 | 36.4% | 35 718 | 28.0% | 82 140 | 64.4% | 36 553 | 68.5% | (2.3%) | |
| Employee related costs | 46 306 | 10 272 | 22.2% | 10 119 | 21.9% | 20 391 | 44.0% | 9 744 | 49.4% | 3.8% | |
| Grant and subsidies | - | 945 | - | - | - | 945 | - | - | - | - | |
| Bulk Purchases - electr., water and sewerage | - | - | - | - | - | - | - | - | - | - | |
| Other payments to service providers | 20 167 | 16 807 | 83.3% | 13 381 | 66.3% | 30 188 | 149.7% | 14 371 | - | (6.9%) | |
| Capital assets | - | 18 053 | - | 8 944 | - | 26 997 | - | 11 990 | - | (25.4%) | |
| Repayment of borrowing | - | 336 | - | 448 | - | 784 | - | 449 | - | (1%) | |
| Other cash flows / payments | 61 039 | 8 | - | 2 826 | 4.6% | 2 834 | 4.6% | - | .7% | (100.0%) | |
| Closing Cash Balance | 5 584 | 26 201 | | 18 750 | | 18 750 | | 28 672 | | | |

Part 4a: Operating Revenue and Expenditure by Function

| R thousands | 2010/11 | | | | | | | 2009/10 | | Q2 of 2009/10 to Q2 of 2010/11 | |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Water | | | | | | | | | | | |
| Operating Revenue | 20 148 | 7 181 | 35.6% | 6 520 | 32.4% | 13 701 | 68.0% | 5 698 | 51.8% | 14.4% | |
| Billed Service charges | 20 148 | 7 174 | 35.6% | 6 504 | 32.3% | 13 679 | 67.9% | 5 695 | 106.6% | 14.2% | |
| Transfers and subsidies | - | - | - | - | - | - | - | - | - | - | |
| Other own revenue | - | 7 | - | 15 | - | 22 | - | 3 | 21.4% | 472.0% | |
| Operating Expenditure | 16 731 | 2 399 | 14.3% | 3 580 | 21.4% | 5 979 | 35.7% | 1 856 | 18.0% | 92.9% | |
| Employee related costs | - | 949 | - | 899 | - | 1 847 | - | 419 | 15.5% | 114.3% | |
| Bad and doubtful debt | - | - | - | - | - | - | - | - | - | - | |
| Bulk purchases | 1 000 | - | - | - | - | - | - | 35 | 34.8% | (100.0%) | |
| Other expenditure | 15 731 | 1 450 | 9.2% | 2 682 | 17.0% | 4 132 | 26.3% | 1 402 | 42.4% | 91.3% | |
| Surplus/(Deficit) | 3 417 | 4 782 | | 2 939 | | 7 722 | | 3 842 | | | |
| Capital transfers and other adjustments | - | - | - | - | - | - | - | - | - | - | |
| Revised Surplus/(Deficit) | 3 417 | 4 782 | | 2 939 | | 7 722 | | 3 842 | | | |

Part 4b: Operating Revenue and Expenditure by Function

| R thousands | 2010/11 | | | | | | | 2009/10 | | Q2 of 2009/10 to Q2 of 2010/11 | |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Electricity | | | | | | | | | | | |
| Operating Revenue | 16 780 | 5 180 | 30.9% | 3 807 | 22.7% | 8 987 | 53.6% | 2 483 | 43.5% | 53.3% | |
| Billed Service charges | 16 780 | 4 803 | 28.6% | 3 348 | 20.0% | 8 151 | 48.6% | 2 314 | 42.4% | 44.7% | |
| Transfers and subsidies | - | - | - | - | - | - | - | - | - | - | |
| Other own revenue | - | 377 | - | 459 | - | 836 | - | 169 | 631.3% | 171.1% | |
| Operating Expenditure | 26 829 | 6 213 | 23.2% | 5 314 | 19.8% | 11 527 | 43.0% | 3 659 | 74.2% | 45.2% | |
| Employee related costs | - | 830 | - | 783 | - | 1 612 | - | 326 | 32.2% | 140.2% | |
| Bad and doubtful debt | - | - | - | - | - | - | - | - | - | - | |
| Bulk purchases | - | 2 115 | - | 1 327 | - | 3 441 | - | 2 697 | 86.1% | (50.8%) | |
| Other expenditure | 26 829 | 3 269 | 12.2% | 3 205 | 11.9% | 6 474 | 24.1% | 637 | 51.4% | 403.3% | |
| Surplus/(Deficit) | (10 049) | (1 033) | | (1 507) | | (2 540) | | (1 176) | | | |
| Capital transfers and other adjustments | - | - | - | - | - | - | - | - | - | - | |
| Revised Surplus/(Deficit) | (10 049) | (1 033) | | (1 507) | | (2 540) | | (1 176) | | | |

Part 4c: Operating Revenue and Expenditure by Function

| R thousands | 2010/11 | | | | | | | 2009/10 | | Q2 of 2009/10 to Q2 of 2010/11 | |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Waste Water Management | | | | | | | | | | | |
| Operating Revenue | 9 429 | 3 081 | 32.7% | 3 077 | 32.6% | 6 157 | 65.3% | 2 918 | 29.5% | 5.4% | |
| Billed Service charges | 9 429 | 3 074 | 32.6% | 3 074 | 32.6% | 6 148 | 65.2% | 2 902 | 60.0% | 5.9% | |
| Transfers and subsidies | - | - | - | - | - | - | - | - | - | - | |
| Other own revenue | - | 7 | - | 2 | - | 10 | - | 16 | 1 658.4% | (84.5%) | |
| Operating Expenditure | 27 520 | 1 580 | 5.7% | 1 761 | 6.4% | 3 341 | 12.1% | 1 228 | 26.7% | 43.4% | |
| Employee related costs | 619 | 950 | 153.5% | 828 | 133.7% | 1 778 | 287.2% | 555 | 22.8% | 49.1% | |
| Bad and doubtful debt | - | - | - | - | - | - | - | - | - | - | |
| Bulk purchases | - | - | - | - | - | - | - | - | - | - | |
| Other expenditure | 26 901 | 630 | 2.3% | 934 | 3.5% | 1 564 | 5.8% | 673 | 29.8% | 38.7% | |
| Surplus/(Deficit) | (18 091) | 1 501 | | 1 315 | | 2 816 | | 1 690 | | | |
| Capital transfers and other adjustments | - | - | - | - | - | - | - | - | - | - | |
| Revised Surplus/(Deficit) | (18 091) | 1 501 | | 1 315 | | 2 816 | | 1 690 | | | |

Part 4d: Operating Revenue and Expenditure by Function

| R thousands | 2010/11 | | | | | | | 2009/10 | | Q2 of 2009/10 to Q2 of 2010/11 | |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Waste Management | | | | | | | | | | | |
| Operating Revenue | 10 733 | 3 246 | 30.2% | 3 244 | 30.2% | 6 490 | 60.5% | 2 742 | 28.2% | 18.3% | |
| Billed Service charges | 10 733 | 3 246 | 30.2% | 3 244 | 30.2% | 6 490 | 60.5% | 2 741 | 53.8% | 18.3% | |
| Transfers and subsidies | - | - | - | - | - | - | - | - | - | - | |
| Other own revenue | - | 0 | - | 0 | - | 0 | - | 1 | - | (98.0%) | |
| Operating Expenditure | 10 562 | 1 695 | 16.0% | 1 984 | 18.8% | 3 679 | 34.8% | 1 094 | 58.1% | 81.3% | |
| Employee related costs | - | 803 | - | 798 | - | 1 601 | - | 488 | - | 63.6% | |
| Bad and doubtful debt | - | - | - | - | - | - | - | - | - | - | |
| Bulk purchases | - | - | - | - | - | - | - | - | - | - | |
| Other expenditure | 10 562 | 891 | 8.4% | 1 186 | 11.2% | 2 077 | 19.7% | 606 | 29.3% | 95.6% | |
| Surplus/(Deficit) | 171 | 1 551 | | 1 260 | | 2 811 | | 1 648 | | | |
| Capital transfers and other adjustments | - | - | - | - | - | - | - | - | - | - | |
| Revised Surplus/(Deficit) | 171 | 1 551 | | 1 260 | | 2 811 | | 1 648 | | | |

Part 5: Debtor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Written Off | |
|--|--------------|-------------|--------------|-------------|--------------|-------------|----------------|--------------|----------------|---------------|-------------|---|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtor Age Analysis By Income Source | | | | | | | | | | | | |
| Water | 2 245 | 5.2% | 1 946 | 4.5% | 1 635 | 3.8% | 37 330 | 86.5% | 43 156 | 26.8% | - | - |
| Electricity | 999 | 21.7% | 346 | 7.5% | 263 | 5.7% | 3 007 | 65.2% | 4 614 | 2.9% | - | - |
| Property Rates | 43 | 5% | 43 | 5% | 47 | 5% | 8 753 | 98.5% | 8 886 | 5.5% | - | - |
| Sanitation | 1 059 | 2.9% | 945 | 2.6% | 915 | 2.5% | 32 993 | 91.9% | 35 911 | 22.3% | - | - |
| Refuse Removal | 1 090 | 2.9% | 987 | 2.6% | 948 | 2.5% | 35 193 | 92.1% | 38 219 | 23.8% | - | - |
| Other | 113 | 4% | 217 | 7% | 108 | 4% | 29 669 | 98.5% | 30 106 | 18.7% | - | - |
| Total By Income Source | 5 549 | 3.4% | 4 483 | 2.8% | 3 915 | 2.4% | 146 945 | 91.3% | 160 892 | 100.0% | - | - |
| Debtor Age Analysis By Customer Group | | | | | | | | | | | | |
| Government | 357 | 7.9% | 293 | 6.5% | 282 | 6.3% | 3 579 | 79.3% | 4 512 | 2.8% | - | - |
| Business | 145 | 41.5% | 62 | 17.7% | 35 | 9.9% | 108 | 30.9% | 349 | 2.2% | - | - |
| Households | 5 928 | 3.6% | 4 650 | 2.8% | 3 982 | 2.4% | 151 142 | 91.2% | 165 702 | 103.0% | - | - |
| Other | (881) | 9.1% | (521) | 5.4% | (385) | 4.0% | (7 884) | 81.5% | (9 671) | (6.0%) | - | - |
| Total By Customer Group | 5 549 | 3.4% | 4 483 | 2.8% | 3 915 | 2.4% | 146 945 | 91.3% | 160 892 | 100.0% | - | - |

Part 6: Creditor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|------------------------------|-------------|---------------|--------------|----------|--------------|----------|--------------|----------|----------|---------------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | - | - | - | - | - | - | - | - | - | - |
| Bulk Water | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | - | - | - | - | - | - | - | - | - | - |
| Auditor-General | - | - | - | - | - | - | - | - | - | - |
| Other | 6 | 100.0% | - | - | - | - | - | - | 6 | 100.0% |
| Total | 6 | 100.0% | - | - | - | - | - | - | 6 | 100.0% |

Contact Details

| | | |
|-------------------|------------|----------------------|
| Municipal Manager | S.J.Thomas | 058 863 2811 ext 246 |
| Financial Manager | V.B.Mkhela | 058 863 2811 ext 211 |

Source Local Government Database

1. All figures in this report are unaudited. Revenue reflected is billed revenue

Free State: Maluti-a-Phofung(FS194)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2nd QUARTER ENDED 31 DECEMBER 2010

Part1: Operating Revenue and Expenditure

| R thousands | 2010/11 | | | | | | | 2009/10 | | O2 of 2009/10 to O2 of 2010/11 | |
|--|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Operating Revenue and Expenditure | | | | | | | | | | | |
| Operating Revenue | 1 034 691 | 275 191 | 26.6% | 297 499 | 28.8% | 572 690 | 55.3% | 325 095 | 64.9% | (8.5%) | |
| Billed Property rates | 297 768 | 152 721 | 51.3% | 163 234 | 54.8% | 315 955 | 106.1% | 174 508 | 87.8% | (6.5%) | |
| Billed Service charges | 369 653 | 79 112 | 21.4% | 59 322 | 16.0% | 138 434 | 37.4% | 79 093 | 67.3% | (25.0%) | |
| Other own revenue | 367 270 | 43 358 | 11.8% | 74 944 | 20.4% | 118 302 | 32.2% | 71 494 | 45.1% | 4.8% | |
| Operating Expenditure | 998 109 | 187 305 | 18.8% | 148 232 | 14.9% | 335 537 | 33.6% | 140 947 | 35.6% | 5.2% | |
| Employee related costs | 222 000 | 50 910 | 22.9% | 49 978 | 22.5% | 100 889 | 45.4% | 46 851 | 48.5% | 6.7% | |
| Bad and doubtful debt | 40 000 | - | - | - | - | - | - | - | - | - | |
| Bulk purchases | 169 607 | 76 504 | 45.1% | 26 463 | 15.6% | 102 966 | 60.7% | 19 696 | 60.8% | 34.4% | |
| Other expenditure | 566 502 | 59 892 | 10.6% | 71 791 | 12.7% | 131 662 | 23.2% | 74 401 | 25.1% | (3.5%) | |
| Surplus/(Deficit) | 36 582 | 87 885 | | 149 268 | | 237 153 | | 184 147 | | | |
| Capital transfers and other adjustments | - | 3 754 | - | 9 215 | - | 12 969 | - | 41 623 | - | (77.9%) | |
| Revised Surplus/(Deficit) | 36 582 | 91 639 | | 158 483 | | 250 122 | | 225 771 | | | |

Part 2: Capital Revenue and Expenditure

| R thousands | 2010/11 | | | | | | | 2009/10 | | O2 of 2009/10 to O2 of 2010/11 | |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Capital Revenue and Expenditure | | | | | | | | | | | |
| Source of Finance | 266 440 | 58 998 | 22.1% | 69 454 | 26.1% | 128 451 | 48.2% | 64 370 | 35.3% | 7.9% | |
| External loans | - | 1 468 | - | - | - | 1 468 | - | 14 817 | 32.2% | (100.0%) | |
| Internal contributions | - | - | - | - | - | - | - | - | - | - | |
| Transfers and subsidies | 230 840 | 45 742 | 19.8% | 49 177 | 21.3% | 94 919 | 41.1% | 45 410 | 38.6% | 8.3% | |
| Other | 35 600 | 11 787 | 33.1% | 20 277 | 57.0% | 32 064 | 90.1% | 4 143 | 23.8% | 389.4% | |
| Capital Expenditure | 266 440 | 58 998 | 22.1% | 69 454 | 26.1% | 128 451 | 48.2% | 64 370 | 35.3% | 7.9% | |
| Water and Sanitation | 130 609 | 17 605 | 13.5% | 24 474 | 18.7% | 42 078 | 32.2% | 29 043 | 75.3% | (15.7%) | |
| Electricity | 18 000 | 2 126 | 11.8% | - | - | 2 126 | 11.8% | 1 904 | 8.6% | (100.0%) | |
| Housing | - | - | - | 12 | - | 12 | - | - | - | (100.0%) | |
| Roads, pavements, bridges and storm water | 78 266 | 18 637 | 23.8% | 25 953 | 33.2% | 44 591 | 57.0% | 15 227 | 34.3% | 70.4% | |
| Other | 39 565 | 20 629 | 52.1% | 19 015 | 48.1% | 39 644 | 100.2% | 18 196 | 30.4% | 4.5% | |

Total Capital and Operating Expenditure

| R thousands | 2010/11 | | | | | | | 2009/10 | | O2 of 2009/10 to O2 of 2010/11 | |
|--|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Capital and Operating Revenue | | | | | | | | | | | |
| Operating Revenue | 1 034 691 | 275 191 | 26.6% | 297 499 | 28.8% | 572 690 | 55.3% | 325 095 | 64.9% | (8.5%) | |
| Capital Revenue | 266 440 | 58 998 | 22.1% | 69 454 | 26.1% | 128 451 | 48.2% | 64 370 | 35.3% | 7.9% | |
| Total Revenue | 1 301 131 | 334 188 | 25.7% | 366 953 | 28.2% | 701 141 | 53.9% | 389 465 | 57.5% | (5.8%) | |
| Capital and Operating Expenditure | | | | | | | | | | | |
| Operating Expenditure | 998 109 | 187 305 | 18.8% | 148 232 | 14.9% | 335 537 | 33.6% | 140 947 | 35.6% | 5.2% | |
| Capital Expenditure | 266 440 | 58 998 | 22.1% | 69 454 | 26.1% | 128 451 | 48.2% | 64 370 | 35.3% | 7.9% | |
| Total Expenditure | 1 264 548 | 246 303 | 19.5% | 217 685 | 17.2% | 463 988 | 36.7% | 205 317 | 35.5% | 6.0% | |

Part 3: Cash Receipts and Payments

| R thousands | 2010/11 | | | | | | | 2009/10 | | O2 of 2009/10 to O2 of 2010/11 | |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Cash Receipts and Payments | | | | | | | | | | | |
| Opening Cash Balance | - | 11 314 | - | (17 670) | - | 11 314 | - | 10 140 | - | - | |
| Cash receipts by source | 1 301 128 | 277 171 | 21.3% | 267 908 | 20.6% | 545 079 | 41.9% | 190 101 | 37.5% | 40.9% | |
| Statutory receipts (including VAT) | - | - | - | - | - | - | - | - | - | - | |
| Service charges | 667 421 | 68 305 | 10.2% | 66 946 | 10.0% | 135 252 | 20.3% | 98 276 | 30.9% | (31.9%) | |
| Transfers (operational and capital) | 565 299 | 189 352 | 33.5% | 171 367 | 30.3% | 360 720 | 63.8% | 91 634 | 48.8% | 87.0% | |
| Other receipts | 68 408 | 24 514 | 35.8% | 16 084 | 23.5% | 40 598 | 59.3% | 451 | 33.3% | 3 465.6% | |
| Contributions recognised - cap. & contr. assets | - | - | - | - | - | - | - | - | - | - | |
| Proceeds on disposal of PPE | - | - | - | - | - | - | - | - | - | - | |
| External loans | - | - | - | - | - | - | - | - | - | - | |
| Net increase (decr.) in assets / liabilities | - | (5 000) | - | 13 510 | - | 8 510 | - | (260) | - | (5 297.1%) | |
| Cash payments by type | 1 264 547 | 306 155 | 24.2% | 245 652 | 19.4% | 551 807 | 43.6% | 206 153 | 39.8% | 19.2% | |
| Employee related costs | 222 000 | 51 318 | 23.1% | 51 882 | 23.4% | 103 201 | 46.5% | 46 851 | 62.1% | 10.7% | |
| Grant and subsidies | - | - | - | - | - | - | - | - | - | - | |
| Bulk Purchases - electr., water and sewerage | - | - | - | - | - | - | - | - | - | - | |
| Other payments to service providers | 79 268 | 182 080 | 229.7% | 115 532 | 145.7% | 297 612 | 375.5% | 21 850 | 37.6% | 428.8% | |
| Capital assets | 266 440 | 55 352 | 20.8% | 64 432 | 24.2% | 119 784 | 45.0% | 64 370 | 40.1% | -1% | |
| Repayment of borrowing | - | 3 538 | - | 3 219 | - | 6 757 | - | 1 361 | - | 136.4% | |
| Other cash flows / payments | 696 839 | 13 867 | 2.0% | 10 587 | 1.5% | 24 454 | 3.5% | 71 722 | 33.1% | (85.2%) | |
| Closing Cash Balance | 36 581 | (17 670) | | 4 585 | | 4 585 | | (5 912) | | | |

Part 4a: Operating Revenue and Expenditure by Function

| R thousands | 2010/11 | | | | | | | 2009/10 | | O2 of 2009/10 to O2 of 2010/11 | |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Water | | | | | | | | | | | |
| Operating Revenue | 102 705 | 19 602 | 19.1% | 19 581 | 19.1% | 39 183 | 38.2% | 31 205 | 63.8% | (37.2%) | |
| Billed Service charges | 34 205 | 19 524 | 57.1% | 19 525 | 57.1% | 39 049 | 114.2% | 31 124 | 333.6% | (37.3%) | |
| Transfers and subsidies | - | - | - | - | - | - | - | - | - | - | |
| Other own revenue | 68 500 | 78 | .1% | 56 | .1% | 134 | .2% | 81 | - | (31.1%) | |
| Operating Expenditure | 115 464 | 19 458 | 16.9% | 19 943 | 17.3% | 39 401 | 34.1% | 19 966 | 46.0% | (.1%) | |
| Employee related costs | 54 075 | 12 550 | 23.2% | 11 780 | 21.8% | 24 330 | 45.0% | 10 354 | 50.5% | 13.8% | |
| Bad and doubtful debt | - | - | - | - | - | - | - | - | - | - | |
| Bulk purchases | 12 607 | - | - | - | - | - | - | - | - | - | |
| Other expenditure | 48 782 | 6 908 | 14.2% | 8 163 | 16.7% | 15 072 | 30.9% | 9 613 | 48.3% | (15.1%) | |
| Surplus/(Deficit) | (12 759) | 144 | | (362) | | (218) | | 11 238 | | | |
| Capital transfers and other adjustments | - | - | - | - | - | - | - | - | - | - | |
| Revised Surplus/(Deficit) | (12 759) | 144 | | (362) | | (218) | | 11 238 | | | |

Part 4b: Operating Revenue and Expenditure by Function

| R thousands | 2010/11 | | | | | | | 2009/10 | | Q2 of 2009/10 to Q2 of 2010/11 | |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Electricity | | | | | | | | | | | |
| Operating Revenue | 257 686 | 56 661 | 22.0% | 44 825 | 17.4% | 101 487 | 39.4% | 44 258 | 46.3% | 1.3% | |
| Billed Service charges | 257 050 | 56 547 | 22.0% | 34 978 | 13.6% | 91 525 | 35.6% | 44 162 | 46.4% | (20.8%) | |
| Transfers and subsidies | - | - | - | - | - | 9 736 | - | - | - | (100.0%) | |
| Other own revenue | 636 | 115 | 18.0% | 111 | 17.5% | 226 | 35.5% | 96 | 18.8% | 15.9% | |
| Operating Expenditure | 220 053 | 82 910 | 37.7% | 31 797 | 14.4% | 114 707 | 52.1% | 37 556 | 59.1% | (15.3%) | |
| Employee related costs | 8 571 | 2 393 | 27.9% | 2 668 | 31.1% | 5 061 | 59.0% | 2 392 | 46.9% | 11.6% | |
| Bad and doubtful debt | - | - | - | - | - | - | - | - | - | - | |
| Bulk purchases | 157 000 | 76 504 | 48.7% | 26 463 | 16.9% | 102 966 | 65.6% | 19 696 | 63.7% | 34.4% | |
| Other expenditure | 54 482 | 4 014 | 7.4% | 2 666 | 4.9% | 6 680 | 12.3% | 15 468 | 49.8% | (82.8%) | |
| Surplus/(Deficit) | 37 633 | (26 249) | | 13 029 | | (13 220) | | 6 702 | | | |
| Capital transfers and other adjustments | - | - | - | - | - | - | - | - | - | - | |
| Revised Surplus/(Deficit) | 37 633 | (26 249) | | 13 029 | | (13 220) | | 6 702 | | | |

Part 4c: Operating Revenue and Expenditure by Function

| R thousands | 2010/11 | | | | | | | 2009/10 | | Q2 of 2009/10 to Q2 of 2010/11 | |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Waste Water Management | | | | | | | | | | | |
| Operating Revenue | 17 359 | 5 | - | 35 | .2% | 40 | .2% | 3 | 9.9% | 1 140.0% | |
| Billed Service charges | 17 359 | - | - | 18 | .1% | 18 | .1% | - | 9.7% | (100.0%) | |
| Transfers and subsidies | - | - | - | - | - | - | - | - | - | - | |
| Other own revenue | - | 5 | - | 17 | - | 22 | - | 3 | - | 497.1% | |
| Operating Expenditure | - | - | - | - | - | - | - | - | - | - | |
| Employee related costs | - | - | - | - | - | - | - | - | - | - | |
| Bad and doubtful debt | - | - | - | - | - | - | - | - | - | - | |
| Bulk purchases | - | - | - | - | - | - | - | - | - | - | |
| Other expenditure | - | - | - | - | - | - | - | - | - | - | |
| Surplus/(Deficit) | 17 359 | 5 | | 35 | | 40 | | 3 | | | |
| Capital transfers and other adjustments | - | - | - | - | - | - | - | - | - | - | |
| Revised Surplus/(Deficit) | 17 359 | 5 | | 35 | | 40 | | 3 | | | |

Part 4d: Operating Revenue and Expenditure by Function

| R thousands | 2010/11 | | | | | | | 2009/10 | | Q2 of 2009/10 to Q2 of 2010/11 | |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Waste Management | | | | | | | | | | | |
| Operating Revenue | 9 650 | 4 796 | 49.7% | 4 801 | 49.7% | 9 597 | 99.5% | 5 945 | 111.7% | (19.2%) | |
| Billed Service charges | 9 475 | 3 041 | 32.1% | 4 801 | 50.7% | 7 841 | 82.8% | 3 807 | 73.3% | 26.1% | |
| Transfers and subsidies | - | - | - | - | - | - | - | - | - | - | |
| Other own revenue | 175 | 1 755 | 1 003.0% | 0 | .1% | 1 756 | 1 003.2% | 2 138 | - | (100.0%) | |
| Operating Expenditure | 29 525 | 5 632 | 19.1% | 6 068 | 20.6% | 11 700 | 39.6% | 6 106 | 39.8% | (.6%) | |
| Employee related costs | 20 545 | 4 994 | 24.3% | 5 147 | 25.1% | 10 141 | 49.4% | 5 017 | 47.4% | 2.6% | |
| Bad and doubtful debt | - | - | - | - | - | - | - | - | - | - | |
| Bulk purchases | - | - | - | - | - | - | - | - | - | - | |
| Other expenditure | 8 981 | 639 | 7.1% | 920 | 10.2% | 1 559 | 17.4% | 1 090 | 20.9% | (15.5%) | |
| Surplus/(Deficit) | (19 875) | (836) | | (1 267) | | (2 103) | | (161) | | | |
| Capital transfers and other adjustments | - | - | - | - | - | - | - | - | - | - | |
| Revised Surplus/(Deficit) | (19 875) | (836) | | (1 267) | | (2 103) | | (161) | | | |

Part 5: Debtor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Written Off | |
|--|---------------|-------------|---------------|-------------|---------------|-------------|----------------|--------------|----------------|---------------|-------------|---|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtor Age Analysis By Income Source | | | | | | | | | | | | |
| Water | 8 255 | 6.9% | 4 723 | 3.9% | 5 248 | 4.4% | 102 221 | 84.9% | 120 447 | 18.4% | - | - |
| Electricity | 14 072 | 19.8% | 7 128 | 10.0% | 3 699 | 5.2% | 46 311 | 65.0% | 71 210 | 10.9% | - | - |
| Property Rates | 28 657 | 10.0% | 12 610 | 4.4% | 11 980 | 4.2% | 232 656 | 81.4% | 285 902 | 43.7% | - | - |
| Sanitation | 4 518 | 9.8% | 2 903 | 6.3% | 1 499 | 3.3% | 36 971 | 80.6% | 45 890 | 7.0% | - | - |
| Refuse Removal | 3 657 | 6.2% | 1 608 | 2.7% | 1 298 | 2.2% | 51 986 | 88.8% | 58 550 | 9.0% | - | - |
| Other | 497 | 7% | 171 | 2% | 64 | .1% | 71 219 | 99.0% | 71 951 | 11.0% | - | - |
| Total By Income Source | 59 655 | 9.1% | 29 142 | 4.5% | 23 788 | 3.6% | 541 364 | 82.8% | 653 949 | 100.0% | - | - |
| Debtor Age Analysis By Customer Group | | | | | | | | | | | | |
| Government | 24 328 | 9.7% | 14 507 | 5.8% | 10 853 | 4.3% | 200 779 | 80.2% | 250 467 | 38.3% | - | - |
| Business | 17 873 | 14.0% | 7 321 | 5.7% | 4 327 | 3.4% | 98 440 | 76.9% | 127 961 | 19.6% | - | - |
| Households | 14 604 | 7.0% | 6 130 | 2.9% | 8 073 | 3.9% | 180 763 | 86.3% | 209 570 | 32.0% | - | - |
| Other | 2 850 | 4.3% | 1 184 | 1.8% | 535 | .8% | 61 382 | 93.1% | 65 952 | 10.1% | - | - |
| Total By Customer Group | 59 655 | 9.1% | 29 142 | 4.5% | 23 788 | 3.6% | 541 364 | 82.8% | 653 949 | 100.0% | - | - |

Part 6: Creditor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|------------------------------|---------------|---------------|--------------|---|--------------|---|--------------|---|---------------|---------------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | 13 562 | 100.0% | - | - | - | - | - | - | 13 562 | 48.7% |
| Bulk Water | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | 1 202 | 100.0% | - | - | - | - | - | - | 1 202 | 4.3% |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement | 2 124 | 100.0% | - | - | - | - | - | - | 2 124 | 7.6% |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 10 837 | 100.0% | - | - | - | - | - | - | 10 837 | 38.9% |
| Auditor-General | 145 | 100.0% | - | - | - | - | - | - | 145 | .5% |
| Other | - | - | - | - | - | - | - | - | - | - |
| Total | 27 870 | 100.0% | - | - | - | - | - | - | 27 870 | 100.0% |

Contact Details

| | | |
|-------------------|--------------|--------------|
| Municipal Manager | RS Kau | 058 718 3762 |
| Financial Manager | T J Ramuloni | 058 718 3709 |

Source Local Government Database

1. All figures in this report are unaudited. Revenue reflected is billed revenue

Free State: Phumelela(FS195)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2nd QUARTER ENDED 31 DECEMBER 2010

Part1: Operating Revenue and Expenditure

| R thousands | 2010/11 | | | | | | | 2009/10 | | Q2 of 2009/10 to Q2 of 2010/11 | |
|--|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Operating Revenue and Expenditure | | | | | | | | | | | |
| Operating Revenue | 126 237 | 28 276 | 22.4% | 22 708 | 18.0% | 50 984 | 40.4% | 16 923 | 45.3% | 34.2% | |
| Billed Property rates | 5 586 | 891 | 16.0% | 997 | 17.8% | 1 888 | 33.8% | 603 | 20.4% | 65.3% | |
| Billed Service charges | 21 547 | 4 693 | 21.8% | 6 190 | 28.7% | 10 883 | 50.5% | 4 249 | 50.4% | 45.7% | |
| Other own revenue | 99 103 | 22 692 | 22.9% | 15 521 | 15.7% | 38 213 | 38.6% | 12 070 | 46.0% | 28.6% | |
| Operating Expenditure | 128 988 | 17 859 | 13.8% | 19 659 | 15.2% | 37 518 | 29.1% | 15 215 | 30.0% | 29.2% | |
| Employee related costs | 26 014 | 6 334 | 24.3% | 6 475 | 24.9% | 12 808 | 49.2% | 5 716 | 47.7% | 13.3% | |
| Bad and doubtful debt | 6 700 | - | - | - | - | - | - | - | - | - | |
| Bulk purchases | 10 499 | 3 134 | 29.9% | 2 008 | 19.1% | 5 142 | 49.0% | 1 887 | - | 6.4% | |
| Other expenditure | 85 776 | 8 391 | 9.8% | 11 177 | 13.0% | 19 568 | 22.8% | 7 612 | 19.6% | 46.8% | |
| Surplus/(Deficit) | (2 752) | 10 417 | | 3 048 | | 13 466 | | 1 708 | | | |
| Capital transfers and other adjustments | - | - | - | - | - | - | - | - | - | - | |
| Revised Surplus/(Deficit) | (2 752) | 10 417 | | 3 048 | | 13 466 | | 1 708 | | | |

Part 2: Capital Revenue and Expenditure

| R thousands | 2010/11 | | | | | | | 2009/10 | | Q2 of 2009/10 to Q2 of 2010/11 | |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Capital Revenue and Expenditure | | | | | | | | | | | |
| Source of Finance | 60 468 | 10 431 | 17.3% | 13 026 | 21.5% | 23 457 | 38.8% | 5 529 | 33.4% | 135.6% | |
| External loans | - | - | - | - | - | - | - | - | - | - | |
| Internal contributions | - | - | - | - | - | - | - | - | - | - | |
| Transfers and subsidies | 58 548 | 9 614 | 16.4% | 13 026 | 22.2% | 22 640 | 38.7% | 5 442 | 35.6% | 139.4% | |
| Other | 1 920 | 817 | 42.6% | - | - | 817 | 42.6% | 87 | 9.3% | (100.0%) | |
| Capital Expenditure | 60 468 | 10 431 | 17.3% | 13 026 | 21.5% | 23 457 | 38.8% | 5 529 | 33.4% | 135.6% | |
| Water and Sanitation | 32 522 | 3 467 | 10.7% | 5 005 | 15.4% | 8 472 | 26.0% | 3 474 | 20.7% | 44.1% | |
| Electricity | 3 200 | 1 811 | 56.6% | 473 | 14.8% | 2 284 | 71.4% | - | - | (100.0%) | |
| Housing | - | - | - | - | - | - | - | - | - | - | |
| Roads, pavements, bridges and storm water | 12 026 | 5 153 | 42.9% | 6 626 | 55.1% | 11 780 | 98.0% | 1 968 | 119.6% | 236.8% | |
| Other | 12 720 | - | - | 921 | 7.2% | 921 | 7.2% | 87 | - | 959.0% | |

Total Capital and Operating Expenditure

| R thousands | 2010/11 | | | | | | | 2009/10 | | Q2 of 2009/10 to Q2 of 2010/11 | |
|--|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Capital and Operating Revenue | | | | | | | | | | | |
| Operating Revenue | 126 237 | 28 276 | 22.4% | 22 708 | 18.0% | 50 984 | 40.4% | 16 923 | 45.3% | 34.2% | |
| Capital Revenue | 60 468 | 10 431 | 17.3% | 13 026 | 21.5% | 23 457 | 38.8% | 5 529 | 33.4% | 135.6% | |
| Total Revenue | 186 705 | 38 708 | 20.7% | 35 733 | 19.1% | 74 441 | 39.9% | 22 451 | 42.8% | 59.2% | |
| Capital and Operating Expenditure | | | | | | | | | | | |
| Operating Expenditure | 128 988 | 17 859 | 13.8% | 19 659 | 15.2% | 37 518 | 29.1% | 15 215 | 30.0% | 29.2% | |
| Capital Expenditure | 60 468 | 10 431 | 17.3% | 13 026 | 21.5% | 23 457 | 38.8% | 5 529 | 33.4% | 135.6% | |
| Total Expenditure | 189 456 | 28 290 | 14.9% | 32 685 | 17.3% | 60 975 | 32.2% | 20 743 | 30.7% | 57.6% | |

Part 3: Cash Receipts and Payments

| R thousands | 2010/11 | | | | | | | 2009/10 | | Q2 of 2009/10 to Q2 of 2010/11 | |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Cash Receipts and Payments | | | | | | | | | | | |
| Opening Cash Balance | (7 303) | (7 303) | - | 1 271 | - | (7 303) | - | 6 671 | - | - | |
| Cash receipts by source | 98 441 | 37 907 | 38.5% | 37 114 | 37.7% | 75 021 | 76.2% | 21 574 | 76.2% | 72.0% | |
| Statutory receipts (including VAT) | 3 803 | 498 | 13.1% | 468 | 12.3% | 967 | 25.4% | 360 | 25.4% | 29.9% | |
| Service charges | 25 352 | 3 785 | 14.9% | 3 942 | 15.6% | 7 727 | 30.5% | 3 489 | 41.5% | 13.0% | |
| Transfers (operational and capital) | 63 871 | 33 154 | 51.9% | 27 043 | 42.3% | 60 197 | 94.2% | 16 503 | 86.8% | 63.9% | |
| Other receipts | 5 414 | 469 | 8.7% | 5 661 | 104.6% | 6 130 | 113.2% | 1 203 | 80.5% | 370.6% | |
| Contributions recognised - cap. & contr. assets | - | - | - | - | - | - | - | - | - | - | |
| Proceeds on disposal of PPE | - | - | - | - | - | - | - | - | - | - | |
| External loans | - | - | - | - | - | - | - | - | - | - | |
| Net increase (decr.) in assets / liabilities | - | - | - | - | - | - | - | 19 | - | (100.0%) | |
| Cash payments by type | 88 769 | 29 333 | 33.0% | 29 761 | 33.5% | 59 094 | 66.6% | 27 302 | 55.3% | 9.0% | |
| Employee related costs | 28 163 | 6 496 | 23.1% | 6 668 | 23.7% | 13 164 | 46.7% | 5 560 | 49.7% | 19.9% | |
| Grant and subsidies | 7 249 | 1 972 | 27.2% | 677 | 9.3% | 2 649 | 36.5% | 983 | - | (31.1%) | |
| Bulk Purchases - electr., water and sewerage | - | - | - | - | - | - | - | - | - | - | |
| Other payments to service providers | 36 279 | 10 571 | 29.1% | 9 373 | 25.8% | 19 944 | 55.0% | 15 226 | 56.6% | (38.4%) | |
| Capital assets | 17 079 | 10 192 | 59.7% | 13 026 | 76.3% | 23 217 | 135.9% | 5 529 | 46.8% | 135.6% | |
| Repayment of borrowing | - | 103 | - | - | - | 103 | - | - | - | - | |
| Other cash flows / payments | - | - | - | 17 | - | 17 | - | 4 | - | 311.3% | |
| Closing Cash Balance | 2 368 | 1 271 | | 8 624 | | 8 624 | | 943 | | | |

Part 4a: Operating Revenue and Expenditure by Function

| R thousands | 2010/11 | | | | | | | 2009/10 | | Q2 of 2009/10 to Q2 of 2010/11 | |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Water | | | | | | | | | | | |
| Operating Revenue | 14 752 | 6 386 | 43.3% | 5 169 | 35.0% | 11 555 | 78.3% | 2 750 | 59.1% | 87.9% | |
| Billed Service charges | 5 155 | 1 248 | 24.2% | 2 019 | 39.2% | 3 267 | 63.4% | 1 275 | 49.9% | 58.3% | |
| Transfers and subsidies | 9 911 | 5 340 | 53.9% | 3 363 | 33.9% | 8 703 | 87.8% | 1 355 | 72.8% | 148.2% | |
| Other own revenue | (315) | (202) | 64.3% | (213) | 67.7% | (415) | 132.0% | 120 | 36.3% | (277.2%) | |
| Operating Expenditure | 9 510 | 1 484 | 15.6% | 1 956 | 20.6% | 3 440 | 36.2% | 2 420 | 46.4% | (19.2%) | |
| Employee related costs | 2 160 | 537 | 24.8% | 567 | 26.2% | 1 103 | 51.1% | 502 | 59.6% | 12.8% | |
| Bad and doubtful debt | 2 000 | - | - | - | - | - | - | - | - | - | |
| Bulk purchases | 651 | 29 | 4.4% | 50 | 7.7% | 79 | 12.1% | - | - | (100.0%) | |
| Other expenditure | 4 699 | 919 | 19.6% | 1 339 | 28.5% | 2 258 | 48.1% | 1 918 | 43.8% | (30.2%) | |
| Surplus/(Deficit) | 5 242 | 4 902 | | 3 213 | | 8 115 | | 330 | | | |
| Capital transfers and other adjustments | - | - | - | - | - | - | - | - | - | - | |
| Revised Surplus/(Deficit) | 5 242 | 4 902 | | 3 213 | | 8 115 | | 330 | | | |

Part 4b: Operating Revenue and Expenditure by Function

| R thousands | 2010/11 | | | | | | | 2009/10 | | Q2 of 2009/10 to Q2 of 2010/11 | |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Electricity | | | | | | | | | | | |
| Operating Revenue | 19 950 | 5 079 | 25.5% | 5 941 | 29.8% | 11 020 | 55.2% | 2 124 | 58.1% | 179.7% | |
| Billed Service charges | 6 000 | 826 | 13.8% | 1 547 | 25.8% | 2 373 | 39.5% | 975 | 49.9% | 58.7% | |
| Transfers and subsidies | 14 819 | 4 130 | 27.9% | 4 348 | 29.3% | 8 478 | 57.2% | 1 109 | 64.6% | 292.2% | |
| Other own revenue | (869) | 124 | (14.2%) | 45 | (5.2%) | 169 | (19.4%) | 40 | 137.7% | 12.8% | |
| Operating Expenditure | 15 083 | 4 160 | 27.6% | 2 242 | 14.9% | 6 401 | 42.4% | 2 294 | 51.3% | (2.3%) | |
| Employee related costs | - | - | - | - | - | - | - | - | - | - | |
| Bad and doubtful debt | 500 | - | - | - | - | - | - | - | - | - | |
| Bulk purchases | 9 375 | 3 000 | 32.0% | 1 576 | 16.8% | 4 576 | 48.8% | 1 887 | - | (16.5%) | |
| Other expenditure | 5 208 | 1 160 | 22.3% | 666 | 12.8% | 1 825 | 35.1% | 408 | 6.8% | 63.3% | |
| Surplus/(Deficit) | 4 867 | 920 | | 3 700 | | 4 619 | | (170) | | | |
| Capital transfers and other adjustments | - | - | - | - | - | - | - | - | - | - | |
| Revised Surplus/(Deficit) | 4 867 | 920 | | 3 700 | | 4 619 | | (170) | | | |

Part 4c: Operating Revenue and Expenditure by Function

| R thousands | 2010/11 | | | | | | | 2009/10 | | Q2 of 2009/10 to Q2 of 2010/11 | |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Waste Water Management | | | | | | | | | | | |
| Operating Revenue | 14 250 | 4 892 | 34.3% | 4 284 | 30.1% | 9 176 | 64.4% | 2 618 | 61.3% | 63.6% | |
| Billed Service charges | 5 309 | 1 345 | 25.3% | 1 346 | 25.3% | 2 690 | 50.7% | 805 | 45.4% | 67.1% | |
| Transfers and subsidies | 8 204 | 3 419 | 41.7% | 2 784 | 33.9% | 6 202 | 75.6% | 1 263 | 72.8% | 120.4% | |
| Other own revenue | 736 | 129 | 17.5% | 155 | 21.0% | 284 | 38.5% | 550 | 89.8% | (71.9%) | |
| Operating Expenditure | 10 536 | 1 710 | 16.2% | 1 877 | 17.6% | 3 569 | 33.9% | 1 859 | 38.4% | - | |
| Employee related costs | 4 099 | 963 | 23.5% | 960 | 23.8% | 1 940 | 47.3% | 975 | 55.3% | 2% | |
| Bad and doubtful debt | 2 000 | - | - | - | - | - | - | - | - | - | |
| Bulk purchases | 200 | 45 | 22.6% | 50 | 24.8% | 95 | 47.4% | - | - | (100.0%) | |
| Other expenditure | 4 237 | 701 | 16.5% | 833 | 19.7% | 1 534 | 36.2% | 884 | 28.4% | (5.8%) | |
| Surplus/(Deficit) | 3 713 | 3 183 | | 2 425 | | 5 607 | | 759 | | | |
| Capital transfers and other adjustments | - | - | - | - | - | - | - | - | - | - | |
| Revised Surplus/(Deficit) | 3 713 | 3 183 | | 2 425 | | 5 607 | | 759 | | | |

Part 4d: Operating Revenue and Expenditure by Function

| R thousands | 2010/11 | | | | | | | 2009/10 | | Q2 of 2009/10 to Q2 of 2010/11 | |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Waste Management | | | | | | | | | | | |
| Operating Revenue | 15 029 | 5 015 | 33.4% | 4 379 | 29.1% | 9 393 | 62.5% | 2 003 | 58.7% | 118.6% | |
| Billed Service charges | 5 083 | 1 275 | 25.1% | 1 278 | 25.1% | 2 553 | 50.2% | 1 159 | 57.1% | 10.3% | |
| Transfers and subsidies | 9 069 | 3 593 | 39.6% | 2 926 | 32.3% | 6 519 | 71.9% | 647 | 72.8% | 352.4% | |
| Other own revenue | 878 | 147 | 16.7% | 174 | 19.9% | 321 | 36.6% | 198 | 38.0% | (11.8%) | |
| Operating Expenditure | 5 806 | 1 536 | 26.5% | 1 764 | 30.4% | 3 300 | 56.8% | 1 548 | 42.3% | 14.0% | |
| Employee related costs | 3 506 | 857 | 24.4% | 842 | 24.0% | 1 698 | 48.4% | 838 | 55.0% | 5% | |
| Bad and doubtful debt | 2 200 | - | - | - | - | - | - | - | - | - | |
| Bulk purchases | - | - | - | - | - | - | - | - | - | - | |
| Other expenditure | 100 | 680 | 679.7% | 922 | 922.1% | 1 602 | 1 601.9% | 710 | 33.7% | 29.9% | |
| Surplus/(Deficit) | 9 223 | 3 478 | | 2 615 | | 6 093 | | 456 | | | |
| Capital transfers and other adjustments | - | - | - | - | - | - | - | - | - | - | |
| Revised Surplus/(Deficit) | 9 223 | 3 478 | | 2 615 | | 6 093 | | 456 | | | |

Part 5: Debtor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Written Off | |
|--|-------------|---------|--------------|-------|--------------|------|--------------|--------|--------|--------|-------------|------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtor Age Analysis By Income Source | | | | | | | | | | | | |
| Water | 251 | 2.6% | 688 | 7.0% | 676 | 6.9% | 8 178 | 83.5% | 9 793 | 21.0% | 37 | 0.4% |
| Electricity | 129 | 6.2% | 421 | 20.3% | 123 | 5.9% | 1 399 | 67.5% | 2 071 | 4.4% | 5 | 0.3% |
| Property Rates | 254 | 3.5% | 219 | 3.0% | 305 | 4.2% | 6 546 | 89.4% | 7 324 | 15.7% | 21 | 0.3% |
| Sanitation | 456 | 3.5% | 392 | 3.0% | 601 | 4.6% | 11 629 | 88.9% | 13 078 | 28.1% | 22 | 0.2% |
| Refuse Removal | 408 | 2.9% | 382 | 2.7% | 641 | 4.6% | 12 585 | 89.8% | 14 016 | 30.1% | 15 | 0.1% |
| Other | (192) | (71.7%) | 27 | 10.0% | (2) | (8%) | 434 | 162.5% | 267 | 6% | - | - |
| Total By Income Source | 1 306 | 2.8% | 2 130 | 4.6% | 2 345 | 5.0% | 40 770 | 87.6% | 46 550 | 100.0% | 100 | 0.2% |
| Debtor Age Analysis By Customer Group | | | | | | | | | | | | |
| Government | - | - | - | - | - | - | - | - | - | - | - | - |
| Business | - | - | - | - | - | - | - | - | - | - | - | - |
| Households | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | 1 306 | 2.8% | 2 130 | 4.6% | 2 345 | 5.0% | 40 770 | 87.6% | 46 550 | 100.0% | 100 | 0.2% |
| Total By Customer Group | 1 306 | 2.8% | 2 130 | 4.6% | 2 345 | 5.0% | 40 770 | 87.6% | 46 550 | 100.0% | 100 | 0.2% |

Part 6: Creditor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|------------------------------|-------------|--------|--------------|---|--------------|---|--------------|---|---------|--------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | - | - | - | - | - | - | - | - | - | - |
| Bulk Water | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 706 827 | 100.0% | - | - | - | - | - | - | 706 827 | 100.0% |
| Auditor-General | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - |
| Total | 706 827 | 100.0% | - | - | - | - | - | - | 706 827 | 100.0% |

Contact Details

| | | |
|-------------------|--------------|--------------|
| Municipal Manager | M.J Mathembu | 058 913 1222 |
| Financial Manager | | |

Source Local Government Database

1. All figures in this report are unaudited. Revenue reflected is billed revenue

Free State: Thabo Mofutsanyana(DC19)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2nd QUARTER ENDED 31 DECEMBER 2010

Part1: Operating Revenue and Expenditure

| R thousands | 2010/11 | | | | | | | 2009/10 | | Q2 of 2009/10 to Q2 of 2010/11 | |
|--|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Operating Revenue and Expenditure | | | | | | | | | | | |
| Operating Revenue | 44 878 | 27 371 | 61.0% | 31 059 | 69.2% | 58 430 | 130.2% | 12 896 | 73.1% | 140.8% | |
| Billed Property rates | - | - | - | - | - | - | - | - | - | - | |
| Billed Service charges | - | - | - | - | - | - | - | - | - | - | |
| Other own revenue | 44 878 | 27 371 | 61.0% | 31 059 | 69.2% | 58 430 | 130.2% | 12 896 | 79.5% | 140.8% | |
| Operating Expenditure | 44 878 | 17 903 | 39.9% | 37 332 | 83.2% | 55 235 | 123.1% | 10 095 | 46.0% | 269.8% | |
| Employee related costs | 34 725 | 7 405 | 21.3% | 7 432 | 21.4% | 14 838 | 42.7% | 5 489 | 35.6% | 35.4% | |
| Bad and doubtful debt | - | - | - | - | - | - | - | - | - | - | |
| Bulk purchases | - | - | - | - | - | - | - | - | - | - | |
| Other expenditure | 10 153 | 10 498 | 103.4% | 29 900 | 294.5% | 40 398 | 397.9% | 4 606 | 71.3% | 549.2% | |
| Surplus/(Deficit) | 0 | 9 468 | | (6 274) | | 3 194 | | 2 802 | | | |
| Capital transfers and other adjustments | - | - | - | - | - | - | - | - | - | - | |
| Revised Surplus/(Deficit) | 0 | 9 468 | | (6 274) | | 3 194 | | 2 802 | | | |

Part 2: Capital Revenue and Expenditure

| R thousands | 2010/11 | | | | | | | 2009/10 | | Q2 of 2009/10 to Q2 of 2010/11 | |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Capital Revenue and Expenditure | | | | | | | | | | | |
| Source of Finance | 19 177 | 44 | 2% | 607 | 3.2% | 651 | 3.4% | 8 710 | 41.7% | (93.0%) | |
| External loans | - | - | - | - | - | - | - | - | - | - | |
| Internal contributions | - | - | - | - | - | - | - | - | - | - | |
| Transfers and subsidies | 19 177 | 44 | 2% | 607 | 3.2% | 651 | 3.4% | 8 571 | 41.3% | (92.9%) | |
| Other | - | - | - | - | - | - | - | 139 | - | (100.0%) | |
| Capital Expenditure | 19 177 | 2 847 | 14.8% | 607 | 3.2% | 3 454 | 18.0% | 8 904 | 42.3% | (93.2%) | |
| Water and Sanitation | - | 2 073 | - | 607 | - | 2 680 | - | - | - | (100.0%) | |
| Electricity | - | - | - | - | - | - | - | - | - | - | |
| Housing | - | - | - | - | - | - | - | - | - | - | |
| Roads, pavements, bridges and storm water | 994 | 352 | 37.7% | - | - | 352 | 37.7% | - | - | - | |
| Other | 18 243 | 422 | 2.3% | - | - | 422 | 2.3% | 8 904 | 87.0% | (100.0%) | |

Total Capital and Operating Expenditure

| R thousands | 2010/11 | | | | | | | 2009/10 | | Q2 of 2009/10 to Q2 of 2010/11 | |
|--|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Capital and Operating Revenue | | | | | | | | | | | |
| Operating Revenue | 44 878 | 27 371 | 61.0% | 31 059 | 69.2% | 58 430 | 130.2% | 12 896 | 73.1% | 140.8% | |
| Capital Revenue | 19 177 | 44 | 2% | 607 | 3.2% | 651 | 3.4% | 8 710 | 41.7% | (93.0%) | |
| Total Revenue | 64 055 | 27 415 | 42.8% | 31 665 | 49.4% | 59 080 | 92.2% | 21 606 | 59.8% | 46.6% | |
| Capital and Operating Expenditure | | | | | | | | | | | |
| Operating Expenditure | 44 878 | 17 903 | 39.9% | 37 332 | 83.2% | 55 235 | 123.1% | 10 095 | 46.0% | 269.8% | |
| Capital Expenditure | 19 177 | 2 847 | 14.8% | 607 | 3.2% | 3 454 | 18.0% | 8 904 | 42.3% | (93.2%) | |
| Total Expenditure | 64 055 | 20 750 | 32.4% | 37 939 | 59.2% | 58 689 | 91.6% | 18 999 | 44.3% | 99.7% | |

Part 3: Cash Receipts and Payments

| R thousands | 2010/11 | | | | | | | 2009/10 | | Q2 of 2009/10 to Q2 of 2010/11 | |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Cash Receipts and Payments | | | | | | | | | | | |
| Opening Cash Balance | - | 10 895 | - | 17 464 | - | 10 895 | - | 4 992 | - | - | |
| Cash receipts by source | 64 055 | 27 371 | 42.7% | 31 059 | 48.5% | 58 430 | 91.2% | 12 896 | 60.0% | 140.8% | |
| Statutory receipts (including VAT) | - | - | - | - | - | - | - | - | - | - | |
| Service charges | - | - | - | - | - | - | - | - | - | - | |
| Transfers (operational and capital) | 62 655 | 26 885 | 42.9% | 20 161 | 32.2% | 47 046 | 75.1% | 12 711 | 65.6% | 58.6% | |
| Other receipts | 1 400 | 376 | 26.9% | 10 898 | 778.4% | 11 274 | 805.3% | 185 | 25.5% | 5 795.2% | |
| Contributions recognised - cap. & contr. assets | - | - | - | - | - | - | - | - | - | - | |
| Proceeds on disposal of PPE | - | - | - | - | - | - | - | - | - | - | |
| External loans | - | - | - | - | - | - | - | - | - | - | |
| Net increase (decr.) in assets / liabilities | - | 110 | - | - | - | 110 | - | - | - | - | |
| Cash payments by type | 99 879 | 20 803 | 20.8% | 37 939 | 38.0% | 58 742 | 58.8% | 21 059 | 49.1% | 80.2% | |
| Employee related costs | 34 725 | 7 458 | 21.5% | 7 432 | 21.4% | 14 890 | 42.9% | 5 488 | 35.6% | 35.4% | |
| Grant and subsidies | - | - | - | - | - | - | - | - | - | - | |
| Bulk Purchases - electr., water and sewerage | - | - | - | - | - | - | - | - | - | - | |
| Other payments to service providers | 44 880 | 10 498 | 23.4% | 29 900 | 66.6% | 40 398 | 90.0% | 4 569 | - | 554.4% | |
| Capital assets | 19 178 | 2 847 | 14.8% | 607 | 3.2% | 3 454 | 18.0% | 8 904 | 42.2% | (93.2%) | |
| Repayment of borrowing | - | - | - | - | - | - | - | - | - | - | |
| Other cash flows / payments | 1 096 | - | - | - | - | - | - | 2 098 | 28.3% | (100.0%) | |
| Closing Cash Balance | (35 824) | 17 464 | | 10 583 | | 10 583 | | (3 171) | | | |

Part 4a: Operating Revenue and Expenditure by Function

| R thousands | 2010/11 | | | | | | | 2009/10 | | Q2 of 2009/10 to Q2 of 2010/11 | |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Water | | | | | | | | | | | |
| Operating Revenue | - | - | - | - | - | - | - | - | - | - | |
| Billed Service charges | - | - | - | - | - | - | - | - | - | - | |
| Transfers and subsidies | - | - | - | - | - | - | - | - | - | - | |
| Other own revenue | - | - | - | - | - | - | - | - | - | - | |
| Operating Expenditure | - | - | - | - | - | - | - | - | - | - | |
| Employee related costs | - | - | - | - | - | - | - | - | - | - | |
| Bad and doubtful debt | - | - | - | - | - | - | - | - | - | - | |
| Bulk purchases | - | - | - | - | - | - | - | - | - | - | |
| Other expenditure | - | - | - | - | - | - | - | - | - | - | |
| Surplus/(Deficit) | - | - | | - | | - | | - | | | |
| Capital transfers and other adjustments | - | - | - | - | - | - | - | - | - | - | |
| Revised Surplus/(Deficit) | - | - | | - | | - | | - | | | |

Part 4b: Operating Revenue and Expenditure by Function

| R thousands | 2010/11 | | | | | | | 2009/10 | | Q2 of 2009/10 to Q2 of 2010/11 | |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Electricity | | | | | | | | | | | |
| Operating Revenue | - | - | - | - | - | - | - | - | - | - | |
| Billed Service charges | - | - | - | - | - | - | - | - | - | - | |
| Transfers and subsidies | - | - | - | - | - | - | - | - | - | - | |
| Other own revenue | - | - | - | - | - | - | - | - | - | - | |
| Operating Expenditure | - | - | - | - | - | - | - | - | - | - | |
| Employee related costs | - | - | - | - | - | - | - | - | - | - | |
| Bad and doubtful debt | - | - | - | - | - | - | - | - | - | - | |
| Bulk purchases | - | - | - | - | - | - | - | - | - | - | |
| Other expenditure | - | - | - | - | - | - | - | - | - | - | |
| Surplus/(Deficit) | - | - | - | - | - | - | - | - | - | - | |
| Capital transfers and other adjustments | - | - | - | - | - | - | - | - | - | - | |
| Revised Surplus/(Deficit) | - | - | - | - | - | - | - | - | - | - | |

Part 4c: Operating Revenue and Expenditure by Function

| R thousands | 2010/11 | | | | | | | 2009/10 | | Q2 of 2009/10 to Q2 of 2010/11 | |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Waste Water Management | | | | | | | | | | | |
| Operating Revenue | - | - | - | - | - | - | - | - | - | - | |
| Billed Service charges | - | - | - | - | - | - | - | - | - | - | |
| Transfers and subsidies | - | - | - | - | - | - | - | - | - | - | |
| Other own revenue | - | - | - | - | - | - | - | - | - | - | |
| Operating Expenditure | - | - | - | - | - | - | - | - | - | - | |
| Employee related costs | - | - | - | - | - | - | - | - | - | - | |
| Bad and doubtful debt | - | - | - | - | - | - | - | - | - | - | |
| Bulk purchases | - | - | - | - | - | - | - | - | - | - | |
| Other expenditure | - | - | - | - | - | - | - | - | - | - | |
| Surplus/(Deficit) | - | - | - | - | - | - | - | - | - | - | |
| Capital transfers and other adjustments | - | - | - | - | - | - | - | - | - | - | |
| Revised Surplus/(Deficit) | - | - | - | - | - | - | - | - | - | - | |

Part 4d: Operating Revenue and Expenditure by Function

| R thousands | 2010/11 | | | | | | | 2009/10 | | Q2 of 2009/10 to Q2 of 2010/11 | |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Waste Management | | | | | | | | | | | |
| Operating Revenue | - | - | - | - | - | - | - | - | - | - | |
| Billed Service charges | - | - | - | - | - | - | - | - | - | - | |
| Transfers and subsidies | - | - | - | - | - | - | - | - | - | - | |
| Other own revenue | - | - | - | - | - | - | - | - | - | - | |
| Operating Expenditure | - | - | - | - | - | - | - | - | - | - | |
| Employee related costs | - | - | - | - | - | - | - | - | - | - | |
| Bad and doubtful debt | - | - | - | - | - | - | - | - | - | - | |
| Bulk purchases | - | - | - | - | - | - | - | - | - | - | |
| Other expenditure | - | - | - | - | - | - | - | - | - | - | |
| Surplus/(Deficit) | - | - | - | - | - | - | - | - | - | - | |
| Capital transfers and other adjustments | - | - | - | - | - | - | - | - | - | - | |
| Revised Surplus/(Deficit) | - | - | - | - | - | - | - | - | - | - | |

Part 5: Debtor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Written Off | |
|--|-------------|---|--------------|---|--------------|---|--------------|---|--------|---|-------------|---|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtor Age Analysis By Income Source | | | | | | | | | | | | |
| Water | - | - | - | - | - | - | - | - | - | - | - | - |
| Electricity | - | - | - | - | - | - | - | - | - | - | - | - |
| Property Rates | - | - | - | - | - | - | - | - | - | - | - | - |
| Sanitation | - | - | - | - | - | - | - | - | - | - | - | - |
| Refuse Removal | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - |
| Total By Income Source | - | - | - | - | - | - | - | - | - | - | - | - |
| Debtor Age Analysis By Customer Group | | | | | | | | | | | | |
| Government | - | - | - | - | - | - | - | - | - | - | - | - |
| Business | - | - | - | - | - | - | - | - | - | - | - | - |
| Households | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - |
| Total By Customer Group | - | - | - | - | - | - | - | - | - | - | - | - |

Part 6: Creditor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|------------------------------|-------------|-------------|--------------|------------|--------------|------------|---------------|--------------|---------------|---------------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | - | - | - | - | - | - | - | - | - | - |
| Bulk Water | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | 412 | 100.0% | - | - | - | - | - | - | 412 | 2.4% |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | - | - | - | - | - | - | - | - | - | - |
| Auditor-General | - | - | - | - | - | - | - | - | - | - |
| Other | 218 | 1.3% | 52 | .3% | 29 | .2% | 16 752 | 98.2% | 17 051 | 97.6% |
| Total | 631 | 3.6% | 52 | .3% | 29 | .2% | 16 752 | 95.9% | 17 464 | 100.0% |

Contact Details

| | | |
|-------------------|-------------------------|--------------|
| Municipal Manager | Mr Sekhothe Polelo | 058 718 1002 |
| Financial Manager | Ms Ntombizodwa Mzimkulu | 058 718 1007 |

Source Local Government Database

1. All figures in this report are unaudited. Revenue reflected is billed revenue

Free State: Mqhaka(FS201)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2nd QUARTER ENDED 31 DECEMBER 2010

Part1: Operating Revenue and Expenditure

| R thousands | 2010/11 | | | | | | | 2009/10 | | Q2 of 2009/10 to Q2 of 2010/11 |
|--|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
| | Budget | First Quarter | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | |
| Operating Revenue and Expenditure | | | | | | | | | | |
| Operating Revenue | 420 207 | 145 525 | 34.6% | 87 663 | 20.9% | 233 187 | 55.5% | 91 468 | 57.6% | (4.2%) |
| Billed Property rates | 32 236 | 11 150 | 34.6% | 8 444 | 26.2% | 19 594 | 60.8% | 9 492 | 52.8% | (11.0%) |
| Billed Service charges | 196 173 | 61 401 | 31.3% | 73 262 | 37.3% | 134 663 | 68.6% | 44 007 | 69.0% | 66.5% |
| Other own revenue | 191 798 | 72 975 | 38.0% | 5 956 | 3.1% | 78 931 | 41.2% | 37 969 | 47.8% | (84.3%) |
| Operating Expenditure | 420 159 | 62 427 | 14.9% | 78 041 | 18.6% | 140 468 | 33.4% | 77 252 | 34.7% | 1.0% |
| Employee related costs | 163 855 | 44 612 | 27.2% | 44 043 | 26.9% | 88 655 | 54.1% | 32 707 | 27.6% | 34.7% |
| Bad and doubtful debt | - | - | - | - | - | - | - | - | - | - |
| Bulk purchases | 77 724 | 2 136 | 2.7% | 595 | .8% | 2 731 | 3.5% | 29 508 | 57.7% | (98.0%) |
| Other expenditure | 178 580 | 15 679 | 8.8% | 33 404 | 18.7% | 49 062 | 27.5% | 15 038 | 25.5% | 122.1% |
| Surplus/(Deficit) | 48 | 83 098 | | 9 622 | | 92 719 | | 14 215 | | |
| Capital transfers and other adjustments | - | - | - | - | - | - | - | - | - | - |
| Revised Surplus/(Deficit) | 48 | 83 098 | | 9 622 | | 92 719 | | 14 215 | | |

Part 2: Capital Revenue and Expenditure

| R thousands | 2010/11 | | | | | | | 2009/10 | | Q2 of 2009/10 to Q2 of 2010/11 |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
| | Budget | First Quarter | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | |
| Capital Revenue and Expenditure | | | | | | | | | | |
| Source of Finance | 126 267 | 10 732 | 8.5% | 5 140 | 4.1% | 15 872 | 12.6% | - | - | (100.0%) |
| External loans | - | - | - | - | - | - | - | - | - | - |
| Internal contributions | - | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies | 61 760 | 10 701 | 17.3% | 5 062 | 8.2% | 15 763 | 25.5% | - | - | (100.0%) |
| Other | 64 507 | 31 | .1% | 78 | .1% | 109 | .2% | - | - | (100.0%) |
| Capital Expenditure | 126 267 | 10 732 | 8.5% | 5 140 | 4.1% | 15 872 | 12.6% | 7 277 | 80.0% | (29.4%) |
| Water and Sanitation | 25 452 | 2 091 | 8.2% | - | - | 2 091 | 8.2% | 3 016 | 78.1% | (100.0%) |
| Electricity | 11 529 | - | - | - | - | - | - | 509 | 90.0% | (100.0%) |
| Housing | - | - | - | - | - | - | - | - | - | - |
| Roads, pavements, bridges and storm water | 68 734 | 7 691 | 11.2% | 5 062 | 7.4% | 12 753 | 18.6% | 2 588 | 88.2% | 95.6% |
| Other | 20 552 | 951 | 4.6% | 78 | .4% | 1 029 | 5.0% | 1 164 | 66.5% | (93.3%) |

Total Capital and Operating Expenditure

| R thousands | 2010/11 | | | | | | | 2009/10 | | Q2 of 2009/10 to Q2 of 2010/11 |
|--|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
| | Budget | First Quarter | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | |
| Capital and Operating Revenue | | | | | | | | | | |
| Operating Revenue | 420 207 | 145 525 | 34.6% | 87 663 | 20.9% | 233 187 | 55.5% | 91 468 | 57.6% | (4.2%) |
| Capital Revenue | 126 267 | 10 732 | 8.5% | 5 140 | 4.1% | 15 872 | 12.6% | - | - | (100.0%) |
| Total Revenue | 546 474 | 156 257 | 28.6% | 92 802 | 17.0% | 249 059 | 45.6% | 91 468 | 54.5% | 1.5% |
| Capital and Operating Expenditure | | | | | | | | | | |
| Operating Expenditure | 420 159 | 62 427 | 14.9% | 78 041 | 18.6% | 140 468 | 33.4% | 77 252 | 34.7% | 1.0% |
| Capital Expenditure | 126 267 | 10 732 | 8.5% | 5 140 | 4.1% | 15 872 | 12.6% | 7 277 | 80.0% | (29.4%) |
| Total Expenditure | 546 426 | 73 160 | 13.4% | 83 181 | 15.2% | 156 340 | 28.6% | 84 529 | 37.0% | (1.6%) |

Part 3: Cash Receipts and Payments

| R thousands | 2010/11 | | | | | | | 2009/10 | | Q2 of 2009/10 to Q2 of 2010/11 |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
| | Budget | First Quarter | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | |
| Cash Receipts and Payments | | | | | | | | | | |
| Opening Cash Balance | - | 1 993 | - | (1 689) | - | 1 993 | - | (1 908) | - | 20.7% |
| Cash receipts by source | 375 069 | 138 395 | 36.9% | 120 358 | 32.1% | 258 753 | 69.0% | 99 693 | 72.0% | 100.0% |
| Statutory receipts (including VAT) | 32 236 | - | - | - | - | - | - | 2 337 | - | (100.0%) |
| Service charges | 190 173 | 61 471 | 32.3% | 64 751 | 34.0% | 126 222 | 66.4% | 62 620 | 70.5% | 3.4% |
| Transfers (operational and capital) | 137 739 | 75 924 | 55.1% | 55 607 | 40.4% | 131 531 | 95.5% | 48 736 | 79.2% | 14.1% |
| Other receipts | 21 914 | - | - | - | - | - | - | - | 563.5% | - |
| Contributions recognised - cap. & contr. assets | - | - | - | - | - | - | - | - | - | - |
| Proceeds on disposal of PPE | - | - | - | - | - | - | - | - | - | - |
| External loans | - | - | - | - | - | - | - | - | - | - |
| Net increase (decr.) in assets / liabilities | (6 993) | 1 000 | (14.3%) | - | - | 1 000 | (14.3%) | (14 000) | - | (100.0%) |
| Cash payments by type | 335 184 | 142 076 | 42.4% | 116 656 | 34.8% | 258 733 | 77.2% | 100 260 | 74.0% | 16.4% |
| Employee related costs | 163 855 | 34 709 | 21.2% | 35 776 | 21.8% | 70 485 | 43.0% | 32 566 | 56.7% | 9.9% |
| Grant and subsidies | - | 579 | - | 1 777 | - | 2 356 | - | 773 | - | 129.8% |
| Bulk Purchases - electr., water and sewerage | 77 724 | - | - | - | - | - | - | - | - | - |
| Other payments to service providers | 93 605 | 99 096 | 105.9% | 77 796 | 83.1% | 176 892 | 189.0% | 57 837 | 105.5% | 34.5% |
| Capital assets | - | 7 693 | - | 1 307 | - | 9 000 | - | 9 084 | 70.6% | (85.6%) |
| Repayment of borrowing | - | - | - | - | - | - | - | - | - | - |
| Other cash flows / payments | - | - | - | - | - | - | - | - | - | - |
| Closing Cash Balance | 39 885 | (1 689) | | 2 013 | | 2 013 | | (2 475) | | |

Part 4a: Operating Revenue and Expenditure by Function

| R thousands | 2010/11 | | | | | | | 2009/10 | | Q2 of 2009/10 to Q2 of 2010/11 |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
| | Budget | First Quarter | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | |
| Water | | | | | | | | | | |
| Operating Revenue | - | 10 614 | - | 11 571 | - | 22 185 | - | 14 260 | 43.4% | (18.9%) |
| Billed Service charges | - | 10 606 | - | 11 562 | - | 22 168 | - | 6 456 | 42.4% | 79.1% |
| Transfers and subsidies | - | - | - | - | - | - | - | 7 787 | 45.8% | (100.0%) |
| Other own revenue | - | 8 | - | 8 | - | 16 | - | 17 | 6.0% | (49.3%) |
| Operating Expenditure | 19 291 | 3 705 | 19.2% | 5 553 | 28.8% | 9 258 | 48.0% | 3 420 | 33.7% | 62.4% |
| Employee related costs | 9 159 | 2 135 | 23.3% | 2 249 | 24.6% | 4 384 | 47.9% | 1 949 | 48.9% | 15.4% |
| Bad and doubtful debt | - | - | - | - | - | - | - | - | - | - |
| Bulk purchases | - | - | - | 115 | - | 115 | - | - | - | (100.0%) |
| Other expenditure | 10 132 | 1 570 | 15.5% | 3 190 | 31.5% | 4 759 | 47.0% | 1 471 | 24.4% | 116.8% |
| Surplus/(Deficit) | (19 291) | 6 909 | | 6 017 | | 12 926 | | 10 840 | | |
| Capital transfers and other adjustments | - | - | - | - | - | - | - | - | - | - |
| Revised Surplus/(Deficit) | (19 291) | 6 909 | | 6 017 | | 12 926 | | 10 840 | | |

Part 4b: Operating Revenue and Expenditure by Function

| R thousands | 2010/11 | | | | | | | 2009/10 | | Q2 of 2009/10 to Q2 of 2010/11 | |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Electricity | | | | | | | | | | | |
| Operating Revenue | 162 590 | 26 732 | 16.4% | 39 004 | 24.0% | 65 736 | 40.4% | 42 577 | 498.7% | (8.4%) | |
| Billed Service charges | 162 590 | 26 605 | 16.4% | 38 758 | 23.8% | 65 362 | 40.2% | 33 268 | - | 16.5% | |
| Transfers and subsidies | - | - | - | - | - | - | - | 9 162 | 103.1% | (100.0%) | |
| Other own revenue | - | 127 | - | 247 | - | 374 | - | 147 | 43.1% | 67.3% | |
| Operating Expenditure | 111 451 | 8 656 | 7.8% | 9 278 | 8.3% | 17 933 | 16.1% | 33 064 | 80.1% | (71.9%) | |
| Employee related costs | 11 054 | 2 762 | 25.0% | 2 835 | 25.6% | 5 598 | 50.6% | 2 573 | 42.9% | 10.2% | |
| Bad and doubtful debt | - | - | - | - | - | - | - | - | - | - | |
| Bulk purchases | 77 724 | 817 | 1.1% | 182 | 2% | 999 | 1.3% | 29 508 | 94.8% | (99.4%) | |
| Other expenditure | 22 674 | 5 077 | 22.4% | 6 260 | 27.6% | 11 337 | 50.0% | 984 | 25.6% | 536.5% | |
| Surplus/(Deficit) | 51 138 | 18 076 | | 29 726 | | 47 803 | | 9 513 | | | |
| Capital transfers and other adjustments | - | - | - | - | - | - | - | - | - | - | |
| Revised Surplus/(Deficit) | 51 138 | 18 076 | | 29 726 | | 47 803 | | 9 513 | | | |

Part 4c: Operating Revenue and Expenditure by Function

| R thousands | 2010/11 | | | | | | | 2009/10 | | Q2 of 2009/10 to Q2 of 2010/11 | |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Waste Water Management | | | | | | | | | | | |
| Operating Revenue | - | 3 097 | - | 3 120 | - | 6 217 | - | 5 159 | 80.2% | (39.5%) | |
| Billed Service charges | - | 3 043 | - | 3 046 | - | 6 090 | - | 2 327 | 96.8% | 30.9% | |
| Transfers and subsidies | - | - | - | - | - | - | - | 2 822 | 71.3% | (100.0%) | |
| Other own revenue | - | 54 | - | 74 | - | 128 | - | 9 | 54.0% | 690.1% | |
| Operating Expenditure | 13 657 | 2 745 | 20.1% | 3 035 | 22.2% | 5 780 | 42.3% | 2 925 | 40.3% | 3.8% | |
| Employee related costs | 11 390 | 2 404 | 21.1% | 2 576 | 22.6% | 4 980 | 43.7% | 2 676 | 44.1% | (3.7%) | |
| Bad and doubtful debt | - | - | - | - | - | - | - | - | - | - | |
| Bulk purchases | - | - | - | - | - | - | - | - | - | - | |
| Other expenditure | 2 267 | 341 | 15.0% | 459 | 20.3% | 800 | 35.3% | 249 | 19.5% | 84.4% | |
| Surplus/(Deficit) | (13 657) | 352 | | 85 | | 437 | | 2 234 | | | |
| Capital transfers and other adjustments | - | - | - | - | - | - | - | - | - | - | |
| Revised Surplus/(Deficit) | (13 657) | 352 | | 85 | | 437 | | 2 234 | | | |

Part 4d: Operating Revenue and Expenditure by Function

| R thousands | 2010/11 | | | | | | | 2009/10 | | Q2 of 2009/10 to Q2 of 2010/11 | |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Waste Management | | | | | | | | | | | |
| Operating Revenue | 142 944 | 13 949 | 9.8% | 2 248 | 1.6% | 16 196 | 11.3% | 5 311 | 88.3% | (57.7%) | |
| Billed Service charges | 10 903 | 2 221 | 20.4% | 2 226 | 20.4% | 4 447 | 40.8% | 1 956 | 68.2% | 13.8% | |
| Transfers and subsidies | 131 969 | 11 706 | 8.9% | - | - | 11 706 | 8.9% | 3 344 | 103.1% | (100.0%) | |
| Other own revenue | 72 | 22 | 30.1% | 21 | 29.7% | 43 | 59.8% | 12 | 14.3% | 80.6% | |
| Operating Expenditure | 10 131 | 3 463 | 34.2% | 3 591 | 35.5% | 7 055 | 69.6% | 3 644 | 47.3% | (1.4%) | |
| Employee related costs | 6 904 | 3 053 | 44.2% | 3 089 | 44.7% | 6 142 | 89.0% | 3 180 | 49.0% | (2.9%) | |
| Bad and doubtful debt | - | - | - | - | - | - | - | - | - | - | |
| Bulk purchases | - | - | - | - | - | - | - | - | - | - | |
| Other expenditure | 3 227 | 411 | 12.7% | 503 | 15.6% | 913 | 28.3% | 464 | 36.0% | 8.4% | |
| Surplus/(Deficit) | 132 813 | 10 485 | | (1 344) | | 9 142 | | 1 668 | | | |
| Capital transfers and other adjustments | - | - | - | - | - | - | - | - | - | - | |
| Revised Surplus/(Deficit) | 132 813 | 10 485 | | (1 344) | | 9 142 | | 1 668 | | | |

Part 5: Debtor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Written Off | |
|--|-------------|-------|--------------|------|--------------|-------|--------------|-------|---------|--------|-------------|---|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtor Age Analysis By Income Source | | | | | | | | | | | | |
| Water | 4 016 | 5.9% | 2 537 | 3.7% | 2 967 | 4.4% | 58 461 | 86.0% | 67 981 | 30.0% | - | - |
| Electricity | 7 478 | 27.1% | 730 | 2.6% | 361 | 1.3% | 19 051 | 69.0% | 27 620 | 12.2% | - | - |
| Property Rates | 2 297 | 9.4% | 948 | 3.9% | 709 | 2.9% | 20 612 | 83.9% | 24 566 | 10.9% | - | - |
| Sanitation | 993 | 4.2% | 624 | 2.7% | 561 | 2.4% | 21 313 | 90.7% | 23 491 | 10.4% | - | - |
| Refuse Removal | 731 | 3.3% | 448 | 2.0% | 401 | 1.8% | 20 773 | 92.9% | 22 353 | 9.9% | - | - |
| Other | 661 | 1.1% | 629 | 1.0% | 676 | 1.1% | 58 278 | 96.7% | 60 243 | 26.6% | - | - |
| Total By Income Source | 16 177 | 7.1% | 5 915 | 2.6% | 5 675 | 2.5% | 198 487 | 87.7% | 226 254 | 100.0% | - | - |
| Debtor Age Analysis By Customer Group | | | | | | | | | | | | |
| Government | 2 580 | 72.3% | 297 | 8.3% | 520 | 14.6% | 170 | 4.8% | 3 567 | 1.6% | - | - |
| Business | 6 391 | 40.6% | 706 | 4.5% | 301 | 1.9% | 8 326 | 53.0% | 15 725 | 6.9% | - | - |
| Households | 4 671 | 4.6% | 2 734 | 2.7% | 2 231 | 2.2% | 92 461 | 90.6% | 102 096 | 45.1% | - | - |
| Other | 2 535 | 2.4% | 2 178 | 2.1% | 2 624 | 2.5% | 97 530 | 93.0% | 104 867 | 46.3% | - | - |
| Total By Customer Group | 16 177 | 7.1% | 5 915 | 2.6% | 5 675 | 2.5% | 198 487 | 87.7% | 226 254 | 100.0% | - | - |

Part 6: Creditor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|------------------------------|-------------|--------|--------------|-------|--------------|-------|--------------|-------|--------|--------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | 8 192 | 31.1% | 8 629 | 32.8% | 8 701 | 33.0% | 812 | 3.1% | 26 334 | 54.3% |
| Bulk Water | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | 14 057 | 100.0% | - | - | - | - | - | - | 14 057 | 29.0% |
| Trade Creditors | 1 052 | 29.1% | 1 261 | 34.9% | 604 | 16.7% | 694 | 19.2% | 3 611 | 7.4% |
| Auditor-General | 1 067 | 100.0% | - | - | - | - | - | - | 1 067 | 2.2% |
| Other | 3 418 | 100.0% | - | - | - | - | - | - | 3 418 | 7.0% |
| Total | 27 786 | 57.3% | 9 890 | 20.4% | 9 305 | 19.2% | 1 506 | 3.1% | 48 487 | 100.0% |

Contact Details

| | | |
|-------------------|-----------------|--------------|
| Municipal Manager | Simon Mqwathi | 056 216 9104 |
| Financial Manager | M.J. Lenyeshelo | 056 216 9141 |

Source Local Government Database

1. All figures in this report are unaudited. Revenue reflected is billed revenue

Free State: Ngwathe(FS203)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2nd QUARTER ENDED 31 DECEMBER 2010

Part1: Operating Revenue and Expenditure

| R thousands | 2010/11 | | | | | | | 2009/10 | | O2 of 2009/10 to O2 of 2010/11 |
|--|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
| | Budget | First Quarter | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | |
| Operating Revenue and Expenditure | | | | | | | | | | |
| Operating Revenue | 359 130 | 36 920 | 10.3% | 148 525 | 41.4% | 185 444 | 51.6% | 28 848 | 43.6% | 414.9% |
| Billed Property rates | 36 010 | 13 580 | 37.7% | 18 560 | 51.5% | 32 140 | 89.3% | 4 940 | 42.9% | 275.7% |
| Billed Service charges | 181 576 | 22 940 | 12.6% | 38 003 | 20.9% | 60 943 | 33.6% | 21 494 | 47.7% | 76.8% |
| Other own revenue | 141 544 | 400 | .3% | 91 962 | 65.0% | 92 361 | 65.3% | 2 413 | 37.5% | 3 710.4% |
| Operating Expenditure | 354 039 | 54 039 | 15.3% | 79 713 | 22.5% | 133 753 | 37.8% | 53 533 | 32.7% | 48.9% |
| Employee related costs | 117 740 | 27 085 | 23.0% | 27 573 | 23.4% | 54 658 | 46.4% | 17 697 | 43.7% | 55.8% |
| Bad and doubtful debt | - | - | - | - | - | - | - | - | - | - |
| Bulk purchases | 91 319 | 5 553 | 6.1% | 27 148 | 29.7% | 32 701 | 35.8% | 17 970 | 38.7% | 51.1% |
| Other expenditure | 144 980 | 21 402 | 14.8% | 24 992 | 17.2% | 46 394 | 32.0% | 17 866 | 21.6% | 39.9% |
| Surplus/(Deficit) | 5 091 | (17 120) | | 68 811 | | 51 692 | | (24 685) | | |
| Capital transfers and other adjustments | - | - | - | - | - | - | - | (209) | 1.8% | (100.0%) |
| Revised Surplus/(Deficit) | 5 091 | (17 120) | | 68 811 | | 51 692 | | (24 894) | | |

Part 2: Capital Revenue and Expenditure

| R thousands | 2010/11 | | | | | | | 2009/10 | | O2 of 2009/10 to O2 of 2010/11 |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
| | Budget | First Quarter | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | |
| Capital Revenue and Expenditure | | | | | | | | | | |
| Source of Finance | 67 664 | 4 217 | 6.2% | 3 532 | 5.2% | 7 750 | 11.5% | - | - | (100.0%) |
| External loans | - | - | - | - | - | - | - | - | - | - |
| Internal contributions | - | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies | 62 573 | 3 859 | 6.2% | 3 266 | 5.2% | 7 124 | 11.4% | - | - | (100.0%) |
| Other | 5 091 | 359 | 7.0% | 266 | 5.2% | 625 | 12.3% | - | - | (100.0%) |
| Capital Expenditure | 67 664 | 4 217 | 6.2% | 3 532 | 5.2% | 7 750 | 11.5% | (536) | 8.4% | (759.5%) |
| Water and Sanitation | 20 073 | - | - | - | - | - | - | (86) | 140.5% | (100.0%) |
| Electricity | 7 000 | - | - | - | - | - | - | (1 081) | - | (100.0%) |
| Housing | - | - | - | - | - | - | - | - | - | - |
| Roads, pavements, bridges and storm water | - | - | - | - | - | - | - | - | - | - |
| Other | 40 591 | 4 217 | 10.4% | 3 532 | 8.7% | 7 750 | 19.1% | 631 | 8.6% | 460.1% |

Total Capital and Operating Expenditure

| R thousands | 2010/11 | | | | | | | 2009/10 | | O2 of 2009/10 to O2 of 2010/11 |
|--|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
| | Budget | First Quarter | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | |
| Capital and Operating Revenue | | | | | | | | | | |
| Operating Revenue | 359 130 | 36 920 | 10.3% | 148 525 | 41.4% | 185 444 | 51.6% | 28 848 | 43.6% | 414.9% |
| Capital Revenue | 67 664 | 4 217 | 6.2% | 3 532 | 5.2% | 7 750 | 11.5% | - | - | (100.0%) |
| Total Revenue | 426 794 | 41 137 | 9.6% | 152 057 | 35.6% | 193 194 | 45.3% | 28 848 | 45.0% | 427.1% |
| Capital and Operating Expenditure | | | | | | | | | | |
| Operating Expenditure | 354 039 | 54 039 | 15.3% | 79 713 | 22.5% | 133 753 | 37.8% | 53 533 | 32.7% | 48.9% |
| Capital Expenditure | 67 664 | 4 217 | 6.2% | 3 532 | 5.2% | 7 750 | 11.5% | (536) | 8.4% | (759.5%) |
| Total Expenditure | 421 703 | 58 257 | 13.8% | 83 245 | 19.7% | 141 502 | 33.6% | 52 997 | 28.8% | 57.1% |

Part 3: Cash Receipts and Payments

| R thousands | 2010/11 | | | | | | | 2009/10 | | O2 of 2009/10 to O2 of 2010/11 |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
| | Budget | First Quarter | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | |
| Cash Receipts and Payments | | | | | | | | | | |
| Opening Cash Balance | - | 3 954 | | 277 | | 3 954 | | (4 142) | | |
| Cash receipts by source | 359 130 | 110 664 | 30.8% | 154 080 | 42.9% | 264 744 | 73.7% | 93 349 | 52.4% | 65.1% |
| Statutory receipts (including VAT) | - | - | - | - | - | - | - | 5 231 | - | (100.0%) |
| Service charges | 38 998 | 34 362 | 89.5% | 37 339 | 97.2% | 71 701 | 186.7% | 31 857 | 46.4% | 17.2% |
| Transfers (operational and capital) | 127 766 | 57 982 | 45.4% | 77 610 | 60.7% | 135 592 | 106.1% | 49 808 | 88.7% | 55.8% |
| Other receipts | 189 374 | 18 320 | 9.7% | 39 131 | 20.7% | 57 451 | 30.3% | 6 453 | 10.0% | 506.4% |
| Contributions recognised - cap. & contr. assets | - | - | - | - | - | - | - | - | - | - |
| Proceeds on disposal of PPE | - | - | - | - | - | - | - | - | - | - |
| External loans | 1 002 | - | - | - | - | - | - | - | - | - |
| Net increase (decr.) in assets / liabilities | 2 589 | - | - | - | - | - | - | - | - | - |
| Cash payments by type | 354 039 | 114 340 | 32.3% | 148 179 | 41.9% | 262 519 | 74.1% | 97 484 | 55.9% | 52.0% |
| Employee related costs | 117 740 | 30 302 | 25.7% | 27 843 | 23.6% | 58 146 | 49.4% | 26 547 | 53.5% | 4.9% |
| Grant and subsidies | - | 1 992 | - | 964 | - | 2 955 | - | - | - | (100.0%) |
| Bulk Purchases - electr., water and sewerage | - | - | - | - | - | - | - | - | - | - |
| Other payments to service providers | 91 319 | 56 102 | 61.4% | 39 551 | 43.3% | 95 654 | 104.7% | 42 788 | 141.3% | (7.6%) |
| Capital assets | 5 500 | 7 262 | 132.4% | 11 742 | 213.5% | 19 025 | 345.9% | 15 828 | 38.9% | (25.8%) |
| Repayment of borrowing | 8 500 | 880 | 10.4% | 880 | 10.4% | 1 760 | 20.7% | 895 | 34.7% | (1.7%) |
| Other cash flows / payments | 130 980 | 17 781 | 13.6% | 67 199 | 51.3% | 84 980 | 64.9% | 11 426 | 18.2% | 488.1% |
| Closing Cash Balance | 5 091 | 277 | | 6 179 | | 6 179 | | (8 277) | | |

Part 4a: Operating Revenue and Expenditure by Function

| R thousands | 2010/11 | | | | | | | 2009/10 | | O2 of 2009/10 to O2 of 2010/11 |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
| | Budget | First Quarter | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | |
| Water | | | | | | | | | | |
| Operating Revenue | 51 439 | (3 625) | (7.0%) | 2 036 | 4.0% | (1 588) | (3.1%) | 13 746 | 82.8% | (85.2%) |
| Billed Service charges | 29 968 | (3 626) | (12.1%) | 2 036 | 6.8% | (1 590) | (5.3%) | 13 746 | 135.9% | (85.2%) |
| Transfers and subsidies | 21 191 | - | - | - | - | - | - | - | - | - |
| Other own revenue | 281 | 1 | .5% | 0 | .1% | 2 | .6% | 1 | 2.8% | (46.0%) |
| Operating Expenditure | 31 624 | 5 698 | 18.0% | 8 833 | 27.9% | 14 531 | 46.0% | 3 334 | 22.1% | 164.9% |
| Employee related costs | 9 157 | 2 145 | 23.4% | 2 257 | 24.6% | 4 402 | 48.1% | 1 335 | 38.0% | 69.1% |
| Bad and doubtful debt | - | - | - | - | - | - | - | - | - | - |
| Bulk purchases | 7 028 | 520 | 7.4% | 5 571 | 79.3% | 6 091 | 86.7% | 499 | 22.3% | 1 015.9% |
| Other expenditure | 15 439 | 3 033 | 19.6% | 1 005 | 6.5% | 4 039 | 26.2% | 1 500 | 13.2% | (33.0%) |
| Surplus/(Deficit) | 19 815 | (9 323) | | (6 797) | | (16 120) | | 10 412 | | |
| Capital transfers and other adjustments | - | - | - | - | - | - | - | (166) | 18.8% | (100.0%) |
| Revised Surplus/(Deficit) | 19 815 | (9 323) | | (6 797) | | (16 120) | | 10 247 | | |

Part 4b: Operating Revenue and Expenditure by Function

| R thousands | 2010/11 | | | | | | | 2009/10 | | O2 of 2009/10 to O2 of 2010/11 | |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Electricity | | | | | | | | | | | |
| Operating Revenue | 119 807 | 17 605 | 14.7% | 22 997 | 19.2% | 40 602 | 33.9% | 4 735 | 27.6% | 385.7% | |
| Billed Service charges | 103 265 | 17 221 | 16.7% | 22 384 | 21.7% | 39 605 | 38.4% | 4 146 | 29.4% | 439.9% | |
| Transfers and subsidies | 14 988 | - | - | - | - | - | - | - | - | - | |
| Other own revenue | 1 583 | 384 | 24.2% | 612 | 38.7% | 996 | 62.9% | 588 | 222.9% | 4.1% | |
| Operating Expenditure | 104 991 | 7 910 | 7.5% | 25 722 | 24.5% | 33 632 | 32.0% | 19 671 | 38.3% | 30.8% | |
| Employee related costs | 5 953 | 1 279 | 21.5% | 1 254 | 21.1% | 2 533 | 42.6% | 863 | 42.8% | 45.3% | |
| Bad and doubtful debt | - | - | - | - | - | - | - | - | - | - | |
| Bulk purchases | 84 291 | 5 033 | 6.0% | 21 577 | 25.6% | 26 611 | 31.6% | 17 470 | 40.4% | 23.5% | |
| Other expenditure | 14 747 | 1 597 | 10.8% | 2 890 | 19.6% | 4 488 | 30.4% | 1 338 | 19.0% | 116.1% | |
| Surplus/(Deficit) | 14 817 | 9 695 | | (2 725) | | 6 970 | | (14 936) | | | |
| Capital transfers and other adjustments | | | | | | | | | | | |
| Revised Surplus/(Deficit) | 14 817 | 9 695 | | (2 725) | | 6 970 | | (14 936) | | | |

Part 4c: Operating Revenue and Expenditure by Function

| R thousands | 2010/11 | | | | | | | 2009/10 | | O2 of 2009/10 to O2 of 2010/11 | |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Waste Water Management | | | | | | | | | | | |
| Operating Revenue | 102 046 | 9 350 | 9.2% | 13 586 | 13.3% | 22 936 | 22.5% | 3 607 | 22.1% | 276.6% | |
| Billed Service charges | 48 343 | 9 345 | 19.3% | 13 583 | 28.1% | 22 928 | 47.4% | 3 602 | 35.3% | 277.1% | |
| Transfers and subsidies | 53 601 | - | - | - | - | - | - | - | - | - | |
| Other own revenue | 102 | 5 | 4.5% | 3 | 3.2% | 8 | 7.7% | 5 | 23.1% | (38.6%) | |
| Operating Expenditure | 52 611 | 10 407 | 19.8% | 14 520 | 27.6% | 24 926 | 47.4% | 3 644 | 20.1% | 298.5% | |
| Employee related costs | 19 008 | 4 305 | 22.7% | 4 194 | 22.1% | 8 499 | 44.7% | 2 737 | 39.5% | 53.2% | |
| Bad and doubtful debt | - | - | - | - | - | - | - | - | - | - | |
| Bulk purchases | - | - | - | - | - | - | - | - | - | - | |
| Other expenditure | 33 611 | 6 101 | 18.2% | 10 326 | 30.7% | 16 427 | 48.9% | 906 | 5.7% | 1 039.2% | |
| Surplus/(Deficit) | 49 428 | (1 057) | | (934) | | (1 991) | | (36) | | | |
| Capital transfers and other adjustments | | | | | | | | | | | |
| Revised Surplus/(Deficit) | 49 428 | (1 057) | | (934) | | (1 991) | | (36) | | | |

Part 4d: Operating Revenue and Expenditure by Function

| R thousands | 2010/11 | | | | | | | 2009/10 | | O2 of 2009/10 to O2 of 2010/11 | |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Waste Management | | | | | | | | | | | |
| Operating Revenue | - | - | - | - | - | - | - | - | - | - | |
| Billed Service charges | - | - | - | - | - | - | - | - | - | - | |
| Transfers and subsidies | - | - | - | - | - | - | - | - | - | - | |
| Other own revenue | - | - | - | - | - | - | - | - | - | - | |
| Operating Expenditure | - | - | - | - | - | - | - | - | - | - | |
| Employee related costs | - | - | - | - | - | - | - | - | - | - | |
| Bad and doubtful debt | - | - | - | - | - | - | - | - | - | - | |
| Bulk purchases | - | - | - | - | - | - | - | - | - | - | |
| Other expenditure | - | - | - | - | - | - | - | - | - | - | |
| Surplus/(Deficit) | - | - | - | - | - | - | - | - | - | - | |
| Capital transfers and other adjustments | | | | | | | | | | | |
| Revised Surplus/(Deficit) | - | - | - | - | - | - | - | - | - | - | |

Part 5: Debtor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Written Off | |
|--|-------------|-------|--------------|-------|--------------|-------|--------------|-------|---------|--------|-------------|---|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtor Age Analysis By Income Source | | | | | | | | | | | | |
| Water | 2 908 | 5.2% | 7 682 | 13.7% | 1 746 | 3.1% | 43 679 | 78.0% | 56 015 | 26.2% | - | - |
| Electricity | 5 119 | 15.6% | 1 983 | 6.0% | 1 493 | 4.5% | 24 294 | 73.9% | 32 889 | 15.4% | - | - |
| Property Rates | 3 045 | 7.8% | 1 775 | 4.5% | 1 406 | 3.6% | 32 914 | 84.1% | 39 141 | 18.3% | - | - |
| Sanitation | 2 177 | 6.2% | 1 818 | 5.2% | 1 727 | 4.9% | 29 329 | 83.7% | 35 051 | 16.4% | - | - |
| Refuse Removal | 1 984 | 5.6% | 1 664 | 4.7% | 1 555 | 4.4% | 29 976 | 85.2% | 35 180 | 16.4% | - | - |
| Other | 1 085 | 6.9% | 2 089 | 13.3% | 1 976 | 12.6% | 10 596 | 67.3% | 15 746 | 7.4% | - | - |
| Total By Income Source | 16 319 | 7.6% | 17 011 | 7.9% | 9 903 | 4.6% | 170 789 | 79.8% | 214 021 | 100.0% | - | - |
| Debtor Age Analysis By Customer Group | | | | | | | | | | | | |
| Government | 833 | 6.4% | 875 | 6.7% | 729 | 5.6% | 10 554 | 81.2% | 12 991 | 6.1% | - | - |
| Business | 3 531 | 30.5% | 1 186 | 10.3% | 760 | 6.6% | 6 088 | 52.6% | 11 564 | 5.4% | - | - |
| Households | 10 295 | 5.7% | 8 087 | 4.5% | 6 894 | 3.8% | 154 150 | 85.9% | 179 426 | 83.8% | - | - |
| Other | 1 660 | 16.5% | 6 862 | 68.4% | 1 520 | 15.1% | (3) | - | 10 040 | 4.7% | - | - |
| Total By Customer Group | 16 319 | 7.6% | 17 011 | 7.9% | 9 903 | 4.6% | 170 789 | 79.8% | 214 021 | 100.0% | - | - |

Part 6: Creditor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|------------------------------|-------------|--------|--------------|-------|--------------|-------|--------------|-------|--------|--------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | 6 207 | 20.1% | 6 341 | 20.5% | 6 018 | 19.5% | 12 344 | 39.9% | 30 909 | 62.4% |
| Bulk Water | 739 | 100.0% | - | - | - | - | - | - | 739 | 1.5% |
| PAYE deductions | 1 031 | 20.3% | - | - | 1 084 | 21.4% | 2 956 | 58.3% | 5 071 | 10.2% |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement | 1 268 | 100.0% | - | - | - | - | - | - | 1 268 | 2.6% |
| Loan repayments | 1 467 | 100.0% | - | - | - | - | - | - | 1 467 | 3.0% |
| Trade Creditors | 765 | 22.1% | 78 | 2.3% | 362 | 10.5% | 2 254 | 65.2% | 3 459 | 7.0% |
| Auditor-General | 124 | 74.9% | 40 | 24.4% | 1 | .7% | - | - | 166 | .3% |
| Other | 6 470 | 100.0% | - | - | - | - | - | - | 6 470 | 13.1% |
| Total | 18 071 | 36.5% | 6 459 | 13.0% | 7 465 | 15.1% | 17 555 | 35.4% | 49 549 | 100.0% |

Contact Details

| | | |
|-------------------|------------------|--------------|
| Municipal Manager | M. Norman Selai | 056 816 2703 |
| Financial Manager | M. Tladi Mokoena | 056 816 2725 |

Source Local Government Database

1. All figures in this report are unaudited. Revenue reflected is billed revenue

Free State: Metsimaholo(FS204)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2nd QUARTER ENDED 31 DECEMBER 2010

Part1: Operating Revenue and Expenditure

| R thousands | 2010/11 | | | | | | | 2009/10 | | Q2 of 2009/10 to Q2 of 2010/11 | |
|--|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Operating Revenue and Expenditure | | | | | | | | | | | |
| Operating Revenue | 620 191 | 139 864 | 22.6% | 80 133 | 12.9% | 219 998 | 35.5% | 116 324 | 44.5% | (31.1%) | |
| Billed Property rates | 83 017 | 25 433 | 30.6% | 20 575 | 24.8% | 46 008 | 55.4% | 17 165 | 62.9% | 19.9% | |
| Billed Service charges | 350 438 | 73 509 | 21.0% | 51 152 | 14.6% | 124 660 | 35.6% | 81 437 | 57.7% | (37.2%) | |
| Other own revenue | 186 735 | 40 923 | 21.9% | 8 406 | 4.5% | 49 329 | 26.4% | 17 722 | 23.0% | (52.6%) | |
| Operating Expenditure | 635 490 | 96 252 | 15.1% | 92 860 | 14.6% | 189 111 | 29.8% | 91 850 | 33.4% | 1.1% | |
| Employee related costs | 170 315 | 35 051 | 20.6% | 23 604 | 13.9% | 58 656 | 34.4% | 31 871 | 46.8% | (25.9%) | |
| Bad and doubtful debt | 40 000 | 10 000 | 25.0% | 6 667 | 16.7% | 16 667 | 41.7% | 9 500 | 50.0% | (29.8%) | |
| Bulk purchases | 164 966 | 36 994 | 22.4% | 36 035 | 21.8% | 73 029 | 44.3% | 30 150 | 37.7% | 19.5% | |
| Other expenditure | 260 209 | 14 207 | 5.5% | 26 553 | 10.2% | 40 760 | 15.7% | 20 329 | 17.4% | 30.6% | |
| Surplus/(Deficit) | (15 299) | 43 613 | | (12 726) | | 30 887 | | 24 473 | | | |
| Capital transfers and other adjustments | 15 300 | - | - | - | - | - | - | - | - | - | |
| Revised Surplus/(Deficit) | 1 | 43 613 | | (12 726) | | 30 887 | | 24 473 | | | |

Part 2: Capital Revenue and Expenditure

| R thousands | 2010/11 | | | | | | | 2009/10 | | Q2 of 2009/10 to Q2 of 2010/11 | |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Capital Revenue and Expenditure | | | | | | | | | | | |
| Source of Finance | 344 317 | 5 498 | 1.6% | 7 191 | 2.1% | 12 689 | 3.7% | 5 868 | 6.3% | 22.5% | |
| External loans | 58 900 | 174 | .3% | - | - | 174 | .3% | - | - | - | |
| Internal contributions | - | - | - | - | - | - | - | - | - | - | |
| Transfers and subsidies | 245 538 | 5 324 | 2.2% | 4 778 | 1.9% | 10 102 | 4.1% | 5 610 | 8.4% | (14.8%) | |
| Other | 39 879 | - | - | 2 413 | 6.1% | 2 413 | 6.1% | 258 | 1.2% | 85.9% | |
| Capital Expenditure | 344 317 | 5 498 | 1.6% | 7 191 | 2.1% | 12 689 | 3.7% | 5 868 | 6.3% | 22.5% | |
| Water and Sanitation | 29 450 | 1 990 | 6.8% | 2 103 | 7.1% | 4 093 | 13.9% | 4 080 | 24.5% | (48.5%) | |
| Electricity | 27 520 | 63 | .2% | 1 032 | 3.8% | 1 095 | 4.0% | 1 531 | 16.2% | (32.6%) | |
| Housing | 153 000 | - | - | - | - | - | - | - | - | - | |
| Roads, pavements, bridges and storm water | 15 696 | 1 403 | 8.9% | 435 | 2.8% | 1 838 | 11.7% | - | - | (100.0%) | |
| Other | 118 651 | 2 043 | 1.7% | 3 621 | 3.1% | 5 664 | 4.8% | 258 | .5% | 1 304.4% | |

Total Capital and Operating Expenditure

| R thousands | 2010/11 | | | | | | | 2009/10 | | Q2 of 2009/10 to Q2 of 2010/11 | |
|--|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Capital and Operating Revenue | | | | | | | | | | | |
| Operating Revenue | 620 191 | 139 864 | 22.6% | 80 133 | 12.9% | 219 998 | 35.5% | 116 324 | 44.5% | (31.1%) | |
| Capital Revenue | 344 317 | 5 498 | 1.6% | 7 191 | 2.1% | 12 689 | 3.7% | 5 868 | 6.3% | 22.5% | |
| Total Revenue | 964 508 | 145 362 | 15.1% | 87 324 | 12.1% | 232 687 | 24.1% | 122 192 | 35.1% | (28.5%) | |
| Capital and Operating Expenditure | | | | | | | | | | | |
| Operating Expenditure | 635 490 | 96 252 | 15.1% | 92 860 | 14.6% | 189 111 | 29.8% | 91 850 | 33.4% | 1.1% | |
| Capital Expenditure | 344 317 | 5 498 | 1.6% | 7 191 | 2.1% | 12 689 | 3.7% | 5 868 | 6.3% | 22.5% | |
| Total Expenditure | 979 807 | 101 750 | 10.4% | 100 051 | 13.3% | 201 800 | 20.6% | 97 719 | 26.6% | 2.4% | |

Part 3: Cash Receipts and Payments

| R thousands | 2010/11 | | | | | | | 2009/10 | | Q2 of 2009/10 to Q2 of 2010/11 | |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Cash Receipts and Payments | | | | | | | | | | | |
| Opening Cash Balance | - | 2 893 | | (1 061) | | 2 893 | | 1 580 | | | |
| Cash receipts by source | 592 048 | 121 170 | 20.5% | 109 072 | 18.4% | 230 242 | 38.9% | 96 429 | 41.0% | 13.1% | |
| Statutory receipts (including VAT) | - | - | - | - | - | - | - | - | - | - | |
| Service charges | 444 805 | 83 242 | 18.7% | 76 906 | 17.3% | 160 148 | 36.0% | 67 376 | 39.6% | 14.1% | |
| Transfers (operational and capital) | 83 602 | 48 319 | 57.8% | 42 787 | 51.2% | 91 106 | 109.0% | 22 280 | 76.1% | 92.0% | |
| Other receipts | 63 641 | 19 110 | 30.0% | 12 878 | 20.2% | 31 988 | 50.3% | 8 346 | 19.8% | 54.3% | |
| Contributions recognised - cap. & contr. assets | - | - | - | - | - | - | - | - | - | - | |
| Proceeds on disposal of PPE | - | - | - | - | - | - | - | - | - | - | |
| External loans | - | - | - | - | - | - | - | - | - | - | |
| Net increase (decr.) in assets / liabilities | - | (29 500) | - | (23 500) | - | (53 000) | - | (1 573) | - | 1 394.0% | |
| Cash payments by type | 509 534 | 125 124 | 24.6% | 102 158 | 20.0% | 227 282 | 44.6% | 94 587 | 48.8% | 8.0% | |
| Employee related costs | 170 315 | 35 051 | 20.6% | 36 090 | 21.2% | 71 142 | 41.8% | 31 871 | 44.8% | 13.2% | |
| Grant and subsidies | - | - | - | - | - | - | - | - | - | - | |
| Bulk Purchases - electr., water and sewerage | - | - | - | - | - | - | - | - | - | - | |
| Other payments to service providers | 339 218 | 83 018 | 24.5% | 62 545 | 18.4% | 145 563 | 42.9% | 57 542 | 45.8% | 8.7% | |
| Capital assets | - | 6 667 | - | 3 134 | - | 9 801 | - | 4 786 | - | (34.5%) | |
| Repayment of borrowing | - | 388 | - | 388 | - | 776 | - | 388 | - | - | |
| Other cash flows / payments | - | - | - | - | - | - | - | - | - | - | |
| Closing Cash Balance | 82 515 | (1 061) | | 5 853 | | 5 853 | | 3 422 | | | |

Part 4a: Operating Revenue and Expenditure by Function

| R thousands | 2010/11 | | | | | | | 2009/10 | | Q2 of 2009/10 to Q2 of 2010/11 | |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Water | | | | | | | | | | | |
| Operating Revenue | 170 363 | 35 393 | 20.8% | 18 476 | 10.8% | 53 869 | 31.6% | 47 872 | 51.3% | (61.4%) | |
| Billed Service charges | 151 806 | 30 251 | 19.9% | 16 376 | 10.8% | 46 628 | 30.7% | 41 685 | 57.7% | (60.7%) | |
| Transfers and subsidies | 28 475 | 3 617 | 12.7% | 255 | .9% | 3 872 | 13.6% | 4 815 | 26.4% | (94.7%) | |
| Other own revenue | (9 919) | 1 524 | (15.4%) | 1 845 | (18.6%) | 3 369 | (34.0%) | 1 372 | 43.6% | 34.4% | |
| Operating Expenditure | 132 035 | 18 327 | 13.9% | 21 657 | 16.4% | 39 983 | 30.3% | 21 073 | 27.9% | 2.8% | |
| Employee related costs | 7 235 | 1 804 | 24.9% | 1 199 | 16.6% | 3 003 | 41.5% | 1 610 | 53.6% | (25.5%) | |
| Bad and doubtful debt | 20 000 | 5 000 | 25.0% | 3 500 | 17.5% | 8 500 | 42.5% | 4 541 | 50.0% | (22.9%) | |
| Bulk purchases | 66 114 | 11 233 | 17.0% | 16 568 | 25.1% | 27 800 | 42.0% | 14 438 | 31.1% | 14.8% | |
| Other expenditure | 38 686 | 290 | .7% | 390 | 1.0% | 680 | 1.8% | 484 | 2.4% | (19.5%) | |
| Surplus/(Deficit) | 38 328 | 17 066 | | (3 180) | | 13 886 | | 26 799 | | | |
| Capital transfers and other adjustments | - | - | - | - | - | - | - | - | - | - | |
| Revised Surplus/(Deficit) | 38 328 | 17 066 | | (3 180) | | 13 886 | | 26 799 | | | |

Part 4b: Operating Revenue and Expenditure by Function

| R thousands | 2010/11 | | | | | | | 2009/10 | | O2 of 2009/10 to O2 of 2010/11 | |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Electricity | | | | | | | | | | | |
| Operating Revenue | 154 765 | 38 271 | 24.7% | 28 424 | 18.4% | 66 694 | 43.1% | 35 244 | 52.0% | (19.4%) | |
| Billed Service charges | 139 995 | 34 473 | 24.6% | 26 166 | 18.7% | 60 638 | 43.3% | 32 355 | 62.1% | (19.1%) | |
| Transfers and subsidies | 12 198 | 1 967 | 16.1% | - | - | 1 967 | 16.1% | 2 385 | 25.8% | (100.0%) | |
| Other own revenue | 2 572 | 1 831 | 71.2% | 2 258 | 87.8% | 4 088 | 159.0% | 505 | 7.8% | 347.5% | |
| Operating Expenditure | 158 096 | 30 390 | 19.2% | 23 346 | 14.8% | 53 737 | 34.0% | 20 378 | 34.3% | 14.6% | |
| Employee related costs | 11 740 | 2 363 | 20.1% | 1 550 | 13.2% | 3 913 | 33.3% | 2 182 | 52.2% | (29.0%) | |
| Bad and doubtful debt | 7 600 | 1 900 | 25.0% | 1 267 | 16.7% | 3 167 | 41.7% | 1 359 | 50.0% | (6.8%) | |
| Bulk purchases | 98 852 | 25 761 | 26.1% | 19 467 | 19.7% | 45 229 | 45.8% | 15 712 | 43.4% | 23.9% | |
| Other expenditure | 39 903 | 366 | 9% | 1 062 | 2.7% | 1 428 | 3.6% | 1 125 | 5.3% | (5.6%) | |
| Surplus/(Deficit) | (3 331) | 7 880 | | 5 077 | | 12 957 | | 14 866 | | | |
| Capital transfers and other adjustments | | | | | | | | | | | |
| Revised Surplus/(Deficit) | (3 331) | 7 880 | | 5 077 | | 12 957 | | 14 866 | | | |

Part 4c: Operating Revenue and Expenditure by Function

| R thousands | 2010/11 | | | | | | | 2009/10 | | O2 of 2009/10 to O2 of 2010/11 | |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Waste Water Management | | | | | | | | | | | |
| Operating Revenue | 37 954 | 4 850 | 12.8% | 4 210 | 11.1% | 9 060 | 23.9% | 4 469 | 36.6% | (5.8%) | |
| Billed Service charges | 26 600 | 4 096 | 15.4% | 4 004 | 15.1% | 8 102 | 30.5% | 3 242 | 49.1% | 23.3% | |
| Transfers and subsidies | 11 726 | 601 | 5.1% | - | - | 601 | 5.1% | 1 022 | 16.9% | (100.0%) | |
| Other own revenue | (372) | 152 | (40.7%) | 206 | (55.3%) | 358 | (96.0%) | 205 | 45.7% | -4% | |
| Operating Expenditure | 42 777 | 4 259 | 10.0% | 4 554 | 10.6% | 8 813 | 20.6% | 6 045 | 35.1% | (24.7%) | |
| Employee related costs | 6 146 | 1 423 | 23.1% | 948 | 15.4% | 2 371 | 38.6% | 1 249 | 48.8% | (24.1%) | |
| Bad and doubtful debt | 2 000 | 500 | 25.0% | 167 | 8.3% | 667 | 33.3% | 504 | 50.0% | (66.9%) | |
| Bulk purchases | - | - | - | - | - | - | - | - | - | - | |
| Other expenditure | 34 630 | 2 336 | 6.7% | 3 439 | 9.9% | 5 775 | 16.7% | 4 292 | 30.7% | (19.9%) | |
| Surplus/(Deficit) | (4 823) | 591 | | (344) | | 247 | | (1 576) | | | |
| Capital transfers and other adjustments | | | | | | | | | | | |
| Revised Surplus/(Deficit) | (4 823) | 591 | | (344) | | 247 | | (1 576) | | | |

Part 4d: Operating Revenue and Expenditure by Function

| R thousands | 2010/11 | | | | | | | 2009/10 | | O2 of 2009/10 to O2 of 2010/11 | |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Waste Management | | | | | | | | | | | |
| Operating Revenue | 41 094 | 5 724 | 13.9% | 4 810 | 11.7% | 10 534 | 25.6% | 5 461 | 43.3% | (11.9%) | |
| Billed Service charges | 31 646 | 4 587 | 14.5% | 4 502 | 14.2% | 9 090 | 28.7% | 4 096 | 42.6% | 9.9% | |
| Transfers and subsidies | 8 648 | 884 | 10.2% | - | - | 884 | 10.2% | 1 087 | 40.9% | (100.0%) | |
| Other own revenue | 800 | 253 | 31.6% | 308 | 38.5% | 560 | 70.0% | 278 | 76.9% | 10.9% | |
| Operating Expenditure | 35 249 | 4 034 | 11.4% | 3 139 | 8.9% | 7 173 | 20.3% | 4 222 | 36.0% | (25.7%) | |
| Employee related costs | 13 145 | 3 103 | 23.6% | 1 935 | 14.7% | 5 038 | 38.3% | 2 629 | 49.9% | (26.4%) | |
| Bad and doubtful debt | 1 600 | 400 | 25.0% | 267 | 16.7% | 667 | 41.7% | 998 | 50.0% | (73.3%) | |
| Bulk purchases | - | - | - | - | - | - | - | - | - | - | |
| Other expenditure | 20 504 | 531 | 2.6% | 937 | 4.6% | 1 468 | 7.2% | 596 | 13.3% | 57.1% | |
| Surplus/(Deficit) | 5 845 | 1 690 | | 1 671 | | 3 361 | | 1 238 | | | |
| Capital transfers and other adjustments | | | | | | | | | | | |
| Revised Surplus/(Deficit) | 5 845 | 1 690 | | 1 671 | | 3 361 | | 1 238 | | | |

Part 5: Debtor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Written Off | |
|--|---------------|-------------|---------------|-------------|---------------|-------------|----------------|--------------|----------------|---------------|-------------|---|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtor Age Analysis By Income Source | | | | | | | | | | | | |
| Water | 12 818 | 6.1% | 14 386 | 6.9% | 7 241 | 3.5% | 174 551 | 83.5% | 208 996 | 53.1% | - | - |
| Electricity | 4 982 | 11.5% | 3 546 | 8.2% | 2 500 | 5.8% | 32 164 | 74.5% | 43 192 | 11.0% | - | - |
| Property Rates | 5 463 | 9.7% | 4 375 | 7.8% | 2 235 | 4.0% | 44 254 | 78.6% | 56 328 | 14.3% | - | - |
| Sanitation | 1 368 | 6.5% | 1 069 | 5.1% | 628 | 3.0% | 17 983 | 85.4% | 21 048 | 5.3% | - | - |
| Refuse Removal | 1 635 | 7.8% | 1 253 | 6.0% | 812 | 3.9% | 17 281 | 82.4% | 20 981 | 5.3% | - | - |
| Other | 467 | 1.1% | 1 041 | 2.4% | 566 | 1.3% | 41 303 | 95.2% | 43 376 | 11.0% | - | - |
| Total By Income Source | 26 733 | 6.8% | 25 669 | 6.5% | 13 981 | 3.5% | 327 536 | 83.1% | 393 920 | 100.0% | - | - |
| Debtor Age Analysis By Customer Group | | | | | | | | | | | | |
| Government | 521 | 8.6% | 665 | 11.0% | 623 | 10.3% | 4 243 | 70.1% | 6 053 | 1.5% | - | - |
| Business | 10 842 | 21.9% | 4 800 | 9.7% | 2 369 | 4.8% | 31 488 | 63.6% | 49 499 | 12.6% | - | - |
| Households | 15 369 | 4.5% | 20 205 | 6.0% | 10 989 | 3.2% | 291 805 | 86.2% | 338 369 | 85.9% | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - |
| Total By Customer Group | 26 733 | 6.8% | 25 669 | 6.5% | 13 981 | 3.5% | 327 536 | 83.1% | 393 920 | 100.0% | - | - |

Part 6: Creditor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|------------------------------|--------------|--------------|--------------|--------------|--------------|---------------|--------------|--------------|--------------|---------------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | - | - | - | - | - | - | - | - | - | - |
| Bulk Water | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | 129 | 100.0% | - | - | - | - | - | - | 129 | 1.8% |
| Trade Creditors | 2 150 | 57.6% | 602 | 16.1% | 70 | 1.9% | 911 | 24.4% | 3 733 | 50.6% |
| Auditor-General | 196 | 5.6% | 1 195 | 34.1% | (166) | (4.7%) | 2 284 | 65.1% | 3 509 | 47.6% |
| Other | - | - | - | - | - | - | - | - | - | - |
| Total | 2 475 | 33.6% | 1 797 | 24.4% | (97) | (1.3%) | 3 195 | 43.4% | 7 371 | 100.0% |

Contact Details

| | | |
|-------------------|-----------------|--------------|
| Municipal Manager | Xolela W Msweli | 016 976 8314 |
| Financial Manager | M E Mokoena | 016 973 8312 |

Source Local Government Database

1. All figures in this report are unaudited. Revenue reflected is billed revenue
Indirect Revenue and Expenditure incl

Free State: Mafube(FS205)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2nd QUARTER ENDED 31 DECEMBER 2010

Part1: Operating Revenue and Expenditure

| R thousands | 2010/11 | | | | | | | 2009/10 | | Q2 of 2009/10 to Q2 of 2010/11 | |
|--|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Operating Revenue and Expenditure | | | | | | | | | | | |
| Operating Revenue | 125 778 | 43 023 | 34.2% | 37 182 | 29.6% | 80 205 | 63.8% | 43 505 | 62.2% | (14.5%) | |
| Billed Property rates | 7 490 | 1 799 | 24.0% | 2 090 | 27.9% | 3 888 | 51.9% | 2 092 | 62.7% | (1.1%) | |
| Billed Service charges | 47 115 | 11 415 | 24.2% | 10 604 | 22.5% | 22 019 | 46.7% | 6 093 | 25.9% | 74.0% | |
| Other own revenue | 71 174 | 29 810 | 41.9% | 24 488 | 34.4% | 54 298 | 76.3% | 35 320 | 76.8% | (30.7%) | |
| Operating Expenditure | 124 519 | 48 294 | 38.8% | 32 737 | 26.3% | 81 031 | 65.1% | 35 556 | 55.7% | (7.9%) | |
| Employee related costs | 47 047 | 12 721 | 27.0% | 12 393 | 26.3% | 25 114 | 53.4% | 13 005 | 51.4% | (4.7%) | |
| Bad and doubtful debt | - | - | - | - | - | - | - | - | - | - | |
| Bulk purchases | 37 284 | 18 573 | 49.8% | 9 177 | 24.6% | 27 750 | 74.4% | 5 590 | 69.7% | 64.2% | |
| Other expenditure | 40 188 | 17 000 | 42.3% | 11 168 | 27.8% | 28 168 | 70.1% | 16 962 | 53.9% | (34.2%) | |
| Surplus/(Deficit) | 1 259 | (5 271) | | 4 444 | | (826) | | 7 949 | | | |
| Capital transfers and other adjustments | - | - | - | - | - | - | - | - | - | - | |
| Revised Surplus/(Deficit) | 1 259 | (5 271) | | 4 444 | | (826) | | 7 949 | | | |

Part 2: Capital Revenue and Expenditure

| R thousands | 2010/11 | | | | | | | 2009/10 | | Q2 of 2009/10 to Q2 of 2010/11 | |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Capital Revenue and Expenditure | | | | | | | | | | | |
| Source of Finance | 25 712 | 7 440 | 28.9% | 2 594 | 10.1% | 10 034 | 39.0% | 5 322 | 43.4% | (51.3%) | |
| External loans | - | - | - | - | - | - | - | - | - | - | |
| Internal contributions | - | - | - | - | - | - | - | - | - | - | |
| Transfers and subsidies | 25 712 | 7 440 | 28.9% | 2 594 | 10.1% | 10 034 | 39.0% | 5 322 | 72.8% | (51.3%) | |
| Other | - | - | - | - | - | - | - | - | - | - | |
| Capital Expenditure | 25 712 | 8 558 | 33.3% | 9 519 | 37.0% | 18 076 | 70.3% | 5 094 | 43.4% | 86.9% | |
| Water and Sanitation | 6 397 | 2 417 | 37.8% | 866 | 13.5% | 3 283 | 51.3% | 357 | 29.1% | 142.8% | |
| Electricity | 8 000 | 350 | 4.4% | 50 | .6% | 400 | 5.0% | 835 | - | (94.0%) | |
| Housing | - | - | - | - | - | - | - | - | - | - | |
| Roads, pavements, bridges and storm water | 10 430 | 5 780 | 55.4% | 4 280 | 41.0% | 10 060 | 96.5% | 3 828 | 49.3% | 11.8% | |
| Other | 886 | 10 | 1.2% | 4 323 | 487.9% | 4 333 | 489.1% | 74 | .6% | 5 723.7% | |

Total Capital and Operating Expenditure

| R thousands | 2010/11 | | | | | | | 2009/10 | | Q2 of 2009/10 to Q2 of 2010/11 | |
|--|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Capital and Operating Revenue | | | | | | | | | | | |
| Operating Revenue | 125 778 | 43 023 | 34.2% | 37 182 | 29.6% | 80 205 | 63.8% | 43 505 | 62.2% | (14.5%) | |
| Capital Revenue | 25 712 | 7 440 | 28.9% | 2 594 | 10.1% | 10 034 | 39.0% | 5 322 | 43.4% | (51.3%) | |
| Total Revenue | 151 490 | 50 463 | 33.3% | 39 776 | 26.3% | 90 239 | 59.6% | 48 827 | 59.0% | (18.5%) | |
| Capital and Operating Expenditure | | | | | | | | | | | |
| Operating Expenditure | 124 519 | 48 294 | 38.8% | 32 737 | 26.3% | 81 031 | 65.1% | 35 556 | 55.7% | (7.9%) | |
| Capital Expenditure | 25 712 | 8 558 | 33.3% | 9 519 | 37.0% | 18 076 | 70.3% | 5 094 | 43.4% | 86.9% | |
| Total Expenditure | 150 231 | 56 852 | 37.8% | 42 256 | 28.1% | 99 108 | 66.0% | 40 649 | 53.6% | 4.0% | |

Part 3: Cash Receipts and Payments

| R thousands | 2010/11 | | | | | | | 2009/10 | | Q2 of 2009/10 to Q2 of 2010/11 | |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Cash Receipts and Payments | | | | | | | | | | | |
| Opening Cash Balance | - | (253) | | (5 803) | | (253) | | (7 796) | | | |
| Cash receipts by source | 151 490 | 51 301 | 33.9% | 46 769 | 30.9% | 98 070 | 64.7% | 43 505 | 66.0% | 7.5% | |
| Statutory receipts (including VAT) | - | - | - | - | - | - | - | 4 791 | - | (100.0%) | |
| Service charges | 47 115 | 14 554 | 30.9% | 14 373 | 30.5% | 28 927 | 61.4% | 11 600 | 26.3% | 23.9% | |
| Transfers (operational and capital) | 89 228 | 35 869 | 40.2% | 30 176 | 33.8% | 66 045 | 74.0% | 21 473 | 88.1% | 40.5% | |
| Other receipts | 15 148 | 855 | 5.6% | 2 204 | 14.6% | 3 060 | 20.2% | 5 620 | - | (60.8%) | |
| Contributions recognised - cap. & contr. assets | - | - | - | - | - | - | - | - | - | - | |
| Proceeds on disposal of PPE | - | - | - | - | - | - | - | - | - | - | |
| External loans | - | - | - | - | - | - | - | - | - | - | |
| Net increase (decr.) in assets / liabilities | - | 23 | - | 16 | - | 38 | - | 21 | - | (23.7%) | |
| Cash payments by type | 152 127 | 56 852 | 37.4% | 36 922 | 24.3% | 93 774 | 61.6% | 34 990 | 60.0% | 5.5% | |
| Employee related costs | 47 048 | 12 730 | 27.1% | 12 393 | 26.3% | 25 123 | 53.4% | 12 439 | 52.1% | (4.4%) | |
| Grant and subsidies | - | 996 | - | - | - | 996 | - | - | - | - | |
| Bulk Purchases - electr., water and sewerage | - | - | - | - | - | - | - | - | - | - | |
| Other payments to service providers | 37 664 | 34 670 | 92.0% | 15 011 | 39.9% | 49 680 | 131.9% | 11 419 | 98.4% | 31.5% | |
| Capital assets | 25 712 | 8 455 | 32.9% | 9 519 | 37.0% | 17 974 | 69.9% | 4 322 | 28.4% | 120.2% | |
| Repayment of borrowing | - | - | - | - | - | - | - | - | - | - | |
| Other cash flows / payments | 41 703 | - | - | - | - | - | - | 6 810 | 61.7% | (100.0%) | |
| Closing Cash Balance | (637) | (5 803) | | 4 043 | | 4 043 | | 719 | | | |

Part 4a: Operating Revenue and Expenditure by Function

| R thousands | 2010/11 | | | | | | | 2009/10 | | Q2 of 2009/10 to Q2 of 2010/11 | |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Water | | | | | | | | | | | |
| Operating Revenue | 8 239 | 1 425 | 17.3% | 1 457 | 17.7% | 2 882 | 35.0% | 1 223 | 34.7% | 19.1% | |
| Billed Service charges | 8 239 | 1 425 | 17.3% | 1 457 | 17.7% | 2 882 | 35.0% | 1 223 | 28.7% | 19.1% | |
| Transfers and subsidies | - | - | - | - | - | - | - | - | 38.8% | - | |
| Other own revenue | - | - | - | - | - | - | - | - | - | - | |
| Operating Expenditure | 2 188 | 340 | 15.6% | 462 | 21.1% | 802 | 36.7% | 2 351 | 57.3% | (80.3%) | |
| Employee related costs | - | 155 | - | - | - | 155 | - | 701 | 51.8% | (100.0%) | |
| Bad and doubtful debt | - | - | - | - | - | - | - | - | - | - | |
| Bulk purchases | 468 | - | - | - | - | - | - | - | - | - | |
| Other expenditure | 1 720 | 186 | 10.8% | 462 | 26.9% | 648 | 37.7% | 1 650 | 142.2% | (72.0%) | |
| Surplus/(Deficit) | 6 051 | 1 084 | | 995 | | 2 080 | | (1 127) | | | |
| Capital transfers and other adjustments | - | - | - | - | - | - | - | - | - | - | |
| Revised Surplus/(Deficit) | 6 051 | 1 084 | | 995 | | 2 080 | | (1 127) | | | |

Part 4b: Operating Revenue and Expenditure by Function

| R thousands | 2010/11 | | | | | | | 2009/10 | | O2 of 2009/10 to O2 of 2010/11 | |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Electricity | | | | | | | | | | | |
| Operating Revenue | 26 730 | 8 620 | 32.2% | 7 912 | 29.6% | 16 532 | 61.8% | 3 693 | 61.5% | 114.3% | |
| Billed Service charges | 26 730 | 8 620 | 32.2% | 7 912 | 29.6% | 16 532 | 61.8% | 3 693 | 27.9% | 114.3% | |
| Transfers and subsidies | - | - | - | - | - | - | - | - | - | - | |
| Other own revenue | - | - | - | - | - | - | - | - | - | - | |
| Operating Expenditure | 51 884 | 19 349 | 37.3% | 10 417 | 20.1% | 29 766 | 57.4% | 6 651 | 73.2% | 56.6% | |
| Employee related costs | - | 206 | - | - | - | 206 | - | 526 | 57.7% | (100.0%) | |
| Bad and doubtful debt | - | - | - | - | - | - | - | - | - | - | |
| Bulk purchases | 36 816 | 18 573 | 50.4% | 9 177 | 24.9% | 27 750 | 75.4% | 5 590 | 76.1% | 64.2% | |
| Other expenditure | 15 068 | 569 | 3.8% | 1 241 | 8.2% | 1 810 | 12.0% | 536 | 58.5% | 131.6% | |
| Surplus/(Deficit) | (25 154) | (10 728) | | (2 506) | | (13 234) | | (2 958) | | | |
| Capital transfers and other adjustments | - | - | - | - | - | - | - | - | - | - | |
| Revised Surplus/(Deficit) | (25 154) | (10 728) | | (2 506) | | (13 234) | | (2 958) | | | |

Part 4c: Operating Revenue and Expenditure by Function

| R thousands | 2010/11 | | | | | | | 2009/10 | | O2 of 2009/10 to O2 of 2010/11 | |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Waste Water Management | | | | | | | | | | | |
| Operating Revenue | 7 590 | 646 | 8.5% | 651 | 8.6% | 1 297 | 17.1% | 750 | 40.5% | (13.1%) | |
| Billed Service charges | 7 590 | 646 | 8.5% | 651 | 8.6% | 1 297 | 17.1% | 750 | 18.0% | (13.1%) | |
| Transfers and subsidies | - | - | - | - | - | - | - | - | 73.1% | - | |
| Other own revenue | - | - | - | - | - | - | - | - | - | - | |
| Operating Expenditure | 500 | 291 | 58.2% | - | - | 291 | 58.2% | 1 548 | 4.9% | (100.0%) | |
| Employee related costs | - | 237 | - | - | - | 237 | - | 1 548 | 14.6% | (100.0%) | |
| Bad and doubtful debt | - | - | - | - | - | - | - | - | - | - | |
| Bulk purchases | - | - | - | - | - | - | - | - | - | - | |
| Other expenditure | 500 | 54 | 10.8% | - | - | 54 | 10.8% | - | - | - | |
| Surplus/(Deficit) | 7 090 | 355 | | 651 | | 1 006 | | (798) | | | |
| Capital transfers and other adjustments | - | - | - | - | - | - | - | - | - | - | |
| Revised Surplus/(Deficit) | 7 090 | 355 | | 651 | | 1 006 | | (798) | | | |

Part 4d: Operating Revenue and Expenditure by Function

| R thousands | 2010/11 | | | | | | | 2009/10 | | O2 of 2009/10 to O2 of 2010/11 | |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Waste Management | | | | | | | | | | | |
| Operating Revenue | 4 556 | 714 | 15.7% | 584 | 12.8% | 1 297 | 28.5% | 406 | - | 43.6% | |
| Billed Service charges | 4 556 | 714 | 15.7% | 584 | 12.8% | 1 297 | 28.5% | 406 | - | 43.6% | |
| Transfers and subsidies | - | - | - | - | - | - | - | - | - | - | |
| Other own revenue | - | - | - | - | - | - | - | - | - | - | |
| Operating Expenditure | - | 433 | - | - | - | 433 | - | 730 | - | (100.0%) | |
| Employee related costs | - | 433 | - | - | - | 433 | - | 730 | - | (100.0%) | |
| Bad and doubtful debt | - | - | - | - | - | - | - | - | - | - | |
| Bulk purchases | - | - | - | - | - | - | - | - | - | - | |
| Other expenditure | - | - | - | - | - | - | - | - | - | - | |
| Surplus/(Deficit) | 4 556 | 281 | | 584 | | 865 | | (324) | | | |
| Capital transfers and other adjustments | - | - | - | - | - | - | - | - | - | - | |
| Revised Surplus/(Deficit) | 4 556 | 281 | | 584 | | 865 | | (324) | | | |

Part 5: Debtor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Written Off | |
|--|--------------|-------------|--------------|-------------|--------------|-------------|---------------|--------------|----------------|---------------|-------------|---|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtor Age Analysis By Income Source | | | | | | | | | | | | |
| Water | 1 622 | 5.3% | 1 058 | 3.4% | 1 119 | 3.6% | 27 054 | 87.7% | 30 853 | 28.1% | - | - |
| Electricity | 1 951 | 19.2% | 1 464 | 14.4% | 915 | 9.0% | 5 819 | 57.3% | 10 150 | 9.2% | - | - |
| Property Rates | 811 | 5.7% | 570 | 4.0% | 455 | 3.2% | 12 298 | 87.0% | 14 135 | 12.9% | - | - |
| Sanitation | 840 | 3.8% | 819 | 3.7% | 658 | 2.9% | 20 068 | 89.6% | 22 385 | 20.4% | - | - |
| Refuse Removal | 808 | 3.9% | 806 | 3.9% | 653 | 3.1% | 18 575 | 89.1% | 20 841 | 19.0% | - | - |
| Other | 856 | 7.5% | 868 | 7.6% | 943 | 8.2% | 8 776 | 76.7% | 11 442 | 10.4% | - | - |
| Total By Income Source | 6 888 | 6.3% | 5 584 | 5.1% | 4 744 | 4.3% | 92 591 | 84.3% | 109 807 | 100.0% | - | - |
| Debtor Age Analysis By Customer Group | | | | | | | | | | | | |
| Government | 69 | 6.3% | 56 | 5.1% | 47 | 4.3% | 926 | 84.3% | 1 098 | 1.0% | - | - |
| Business | 207 | 6.3% | 168 | 5.1% | 142 | 4.3% | 2 778 | 84.3% | 3 294 | 3.0% | - | - |
| Households | 5 511 | 6.3% | 4 468 | 5.1% | 3 795 | 4.3% | 74 072 | 84.3% | 87 845 | 80.0% | - | - |
| Other | 1 102 | 6.3% | 894 | 5.1% | 759 | 4.3% | 14 814 | 84.3% | 17 569 | 16.0% | - | - |
| Total By Customer Group | 6 888 | 6.3% | 5 584 | 5.1% | 4 744 | 4.3% | 92 591 | 84.3% | 109 807 | 100.0% | - | - |

Part 6: Creditor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|------------------------------|--------------|-------------|--------------|-------------|--------------|-------------|---------------|--------------|---------------|---------------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | 3 054 | 14.1% | 3 627 | 16.8% | 3 152 | 14.6% | 11 792 | 54.5% | 21 625 | 34.8% |
| Bulk Water | - | - | - | - | 511 | 1.7% | 29 025 | 98.3% | 29 536 | 47.5% |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | 128 | 6.2% | 1 927 | 93.8% | 2 055 | 3.3% |
| Trade Creditors | - | - | - | - | - | - | - | - | - | - |
| Auditor-General | 550 | 22.4% | 49 | 2.0% | 378 | 15.4% | 1 477 | 60.2% | 2 453 | 3.9% |
| Other | 635 | 9.8% | 1 229 | 19.0% | 1 434 | 22.2% | 3 173 | 49.0% | 6 471 | 10.4% |
| Total | 4 239 | 6.8% | 4 905 | 7.9% | 5 603 | 9.0% | 47 394 | 76.3% | 62 140 | 100.0% |

Contact Details

| | | |
|-------------------|--------------------|--------------|
| Municipal Manager | Puseletso I Radebe | 058 813 9702 |
| Financial Manager | Nkquaidse N Molefe | 058 813 9703 |

Source Local Government Database

1. All figures in this report are unaudited. Revenue reflected is billed revenue

Free State: Fezile Dabi(DC20)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2nd QUARTER ENDED 31 DECEMBER 2010

Part1: Operating Revenue and Expenditure

| R thousands | 2010/11 | | | | | | | 2009/10 | | Q2 of 2009/10 to Q2 of 2010/11 | |
|--|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Operating Revenue and Expenditure | | | | | | | | | | | |
| Operating Revenue | 230 055 | 56 016 | 24.3% | 43 947 | 19.1% | 99 963 | 43.5% | 455 | 30.2% | 9 568.4% | |
| Billed Property rates | - | - | - | - | - | - | - | - | - | - | |
| Billed Service charges | - | - | - | - | - | - | - | - | - | - | |
| Other own revenue | 230 055 | 56 016 | 24.3% | 43 947 | 19.1% | 99 963 | 43.5% | 455 | 30.2% | 9 568.4% | |
| Operating Expenditure | 223 765 | 25 306 | 11.3% | 27 952 | 12.5% | 53 258 | 23.8% | 27 266 | 28.2% | 2.5% | |
| Employee related costs | 63 209 | 11 848 | 18.7% | 11 346 | 17.9% | 23 193 | 36.7% | 12 235 | 40.5% | (7.3%) | |
| Bad and doubtful debt | - | - | - | - | - | - | - | - | - | - | |
| Bulk purchases | - | - | - | - | - | - | - | - | - | - | |
| Other expenditure | 160 556 | 13 459 | 8.4% | 16 606 | 10.3% | 30 065 | 18.7% | 15 031 | 21.9% | 10.5% | |
| Surplus/(Deficit) | 6 290 | 30 709 | | 15 996 | | 46 705 | | (26 812) | | | |
| Capital transfers and other adjustments | - | - | - | - | - | - | - | - | - | - | |
| Revised Surplus/(Deficit) | 6 290 | 30 709 | | 15 996 | | 46 705 | | (26 812) | | | |

Part 2: Capital Revenue and Expenditure

| R thousands | 2010/11 | | | | | | | 2009/10 | | Q2 of 2009/10 to Q2 of 2010/11 | |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Capital Revenue and Expenditure | | | | | | | | | | | |
| Source of Finance | 6 290 | 68 | 1.1% | 395 | 6.3% | 463 | 7.4% | - | - | (100.0%) | |
| External loans | - | - | - | - | - | - | - | - | - | - | |
| Internal contributions | - | - | - | - | - | - | - | - | - | - | |
| Transfers and subsidies | - | - | - | - | - | - | - | - | - | - | |
| Other | 6 290 | 68 | 1.1% | 395 | 6.3% | 463 | 7.4% | - | - | (100.0%) | |
| Capital Expenditure | 6 290 | 68 | 1.1% | 395 | 6.3% | 463 | 7.4% | 174 | 3.4% | 126.8% | |
| Water and Sanitation | - | - | - | - | - | - | - | - | - | - | |
| Electricity | - | - | - | - | - | - | - | - | - | - | |
| Housing | - | - | - | - | - | - | - | - | - | - | |
| Roads, pavements, bridges and storm water | - | - | - | - | - | - | - | - | - | - | |
| Other | 6 290 | 68 | 1.1% | 395 | 6.3% | 463 | 7.4% | 174 | 3.4% | 126.8% | |

Total Capital and Operating Expenditure

| R thousands | 2010/11 | | | | | | | 2009/10 | | Q2 of 2009/10 to Q2 of 2010/11 | |
|--|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Capital and Operating Revenue | | | | | | | | | | | |
| Operating Revenue | 230 055 | 56 016 | 24.3% | 43 947 | 19.1% | 99 963 | 43.5% | 455 | 30.2% | 9 568.4% | |
| Capital Revenue | 6 290 | 68 | 1.1% | 395 | 6.3% | 463 | 7.4% | - | - | (100.0%) | |
| Total Revenue | 236 345 | 56 084 | 23.7% | 44 343 | 18.5% | 100 426 | 42.5% | 455 | 28.9% | 9 655.4% | |
| Capital and Operating Expenditure | | | | | | | | | | | |
| Operating Expenditure | 223 765 | 25 306 | 11.3% | 27 952 | 12.5% | 53 258 | 23.8% | 27 266 | 28.2% | 2.5% | |
| Capital Expenditure | 6 290 | 68 | 1.1% | 395 | 6.3% | 463 | 7.4% | 174 | 3.4% | 126.8% | |
| Total Expenditure | 230 055 | 25 374 | 11.0% | 28 347 | 11.8% | 53 721 | 23.4% | 27 441 | 27.0% | 3.3% | |

Part 3: Cash Receipts and Payments

| R thousands | 2010/11 | | | | | | | 2009/10 | | Q2 of 2009/10 to Q2 of 2010/11 | |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Cash Receipts and Payments | | | | | | | | | | | |
| Opening Cash Balance | - | 713 | | 31 435 | | 713 | | 33 630 | | | |
| Cash receipts by source | 230 055 | 56 016 | 24.3% | 43 947 | 19.1% | 99 963 | 43.5% | 455 | 30.2% | 9 566.6% | |
| Statutory receipts (including VAT) | - | - | - | - | - | - | - | - | - | - | |
| Service charges | - | - | - | - | - | - | - | - | - | - | |
| Transfers (operational and capital) | 206 136 | 52 995 | 25.7% | 40 996 | 19.9% | 93 991 | 45.6% | - | 33.4% | (100.0%) | |
| Other receipts | 23 918 | 2 316 | 9.7% | 2 461 | 10.3% | 4 777 | 20.0% | 95 | .4% | 2 481.9% | |
| Contributions recognised - cap. & contr. assets | - | - | - | - | - | - | - | - | - | - | |
| Proceeds on disposal of PPE | - | - | - | - | - | - | - | - | - | - | |
| External loans | - | - | - | - | - | - | - | - | - | - | |
| Net increase (decr.) in assets / liabilities | - | 705 | - | 490 | - | 1 195 | - | 359 | 101.0% | 36.3% | |
| Cash payments by type | 249 116 | 25 293 | 10.2% | 28 347 | 11.4% | 53 640 | 21.5% | 23 470 | 24.8% | 20.8% | |
| Employee related costs | 63 210 | 11 846 | 18.7% | 11 346 | 17.9% | 23 191 | 36.7% | 10 212 | 36.9% | 11.1% | |
| Grant and subsidies | 89 454 | - | - | - | - | - | - | - | - | - | |
| Bulk Purchases - electr., water and sewerage | - | - | - | - | - | - | - | - | - | - | |
| Other payments to service providers | 96 452 | - | - | - | - | - | - | - | - | - | |
| Capital assets | - | 68 | - | 395 | - | 463 | - | 174 | 3.4% | 126.8% | |
| Repayment of borrowing | - | - | - | - | - | - | - | - | - | - | |
| Other cash flows / payments | - | 13 380 | - | 16 606 | - | 29 986 | - | 13 084 | 20.2% | 26.9% | |
| Closing Cash Balance | (19 061) | 31 435 | | 47 036 | | 47 036 | | 10 615 | | | |

Part 4a: Operating Revenue and Expenditure by Function

| R thousands | 2010/11 | | | | | | | 2009/10 | | Q2 of 2009/10 to Q2 of 2010/11 | |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Water | | | | | | | | | | | |
| Operating Revenue | - | - | - | - | - | - | - | - | - | - | |
| Billed Service charges | - | - | - | - | - | - | - | - | - | - | |
| Transfers and subsidies | - | - | - | - | - | - | - | - | - | - | |
| Other own revenue | - | - | - | - | - | - | - | - | - | - | |
| Operating Expenditure | - | - | - | - | - | - | - | - | - | - | |
| Employee related costs | - | - | - | - | - | - | - | - | - | - | |
| Bad and doubtful debt | - | - | - | - | - | - | - | - | - | - | |
| Bulk purchases | - | - | - | - | - | - | - | - | - | - | |
| Other expenditure | - | - | - | - | - | - | - | - | - | - | |
| Surplus/(Deficit) | - | - | | - | | - | | - | | | |
| Capital transfers and other adjustments | - | - | - | - | - | - | - | - | - | - | |
| Revised Surplus/(Deficit) | - | - | | - | | - | | - | | | |

Part 4b: Operating Revenue and Expenditure by Function

| R thousands | 2010/11 | | | | | | | 2009/10 | | Q2 of 2009/10 to Q2 of 2010/11 | |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Electricity | | | | | | | | | | | |
| Operating Revenue | - | - | - | - | - | - | - | - | - | - | |
| Billed Service charges | - | - | - | - | - | - | - | - | - | - | |
| Transfers and subsidies | - | - | - | - | - | - | - | - | - | - | |
| Other own revenue | - | - | - | - | - | - | - | - | - | - | |
| Operating Expenditure | - | - | - | - | - | - | - | - | - | - | |
| Employee related costs | - | - | - | - | - | - | - | - | - | - | |
| Bad and doubtful debt | - | - | - | - | - | - | - | - | - | - | |
| Bulk purchases | - | - | - | - | - | - | - | - | - | - | |
| Other expenditure | - | - | - | - | - | - | - | - | - | - | |
| Surplus/(Deficit) | - | - | - | - | - | - | - | - | - | - | |
| Capital transfers and other adjustments | - | - | - | - | - | - | - | - | - | - | |
| Revised Surplus/(Deficit) | - | - | - | - | - | - | - | - | - | - | |

Part 4c: Operating Revenue and Expenditure by Function

| R thousands | 2010/11 | | | | | | | 2009/10 | | Q2 of 2009/10 to Q2 of 2010/11 | |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Waste Water Management | | | | | | | | | | | |
| Operating Revenue | - | - | - | - | - | - | - | - | - | - | |
| Billed Service charges | - | - | - | - | - | - | - | - | - | - | |
| Transfers and subsidies | - | - | - | - | - | - | - | - | - | - | |
| Other own revenue | - | - | - | - | - | - | - | - | - | - | |
| Operating Expenditure | - | - | - | - | - | - | - | - | - | - | |
| Employee related costs | - | - | - | - | - | - | - | - | - | - | |
| Bad and doubtful debt | - | - | - | - | - | - | - | - | - | - | |
| Bulk purchases | - | - | - | - | - | - | - | - | - | - | |
| Other expenditure | - | - | - | - | - | - | - | - | - | - | |
| Surplus/(Deficit) | - | - | - | - | - | - | - | - | - | - | |
| Capital transfers and other adjustments | - | - | - | - | - | - | - | - | - | - | |
| Revised Surplus/(Deficit) | - | - | - | - | - | - | - | - | - | - | |

Part 4d: Operating Revenue and Expenditure by Function

| R thousands | 2010/11 | | | | | | | 2009/10 | | Q2 of 2009/10 to Q2 of 2010/11 | |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Waste Management | | | | | | | | | | | |
| Operating Revenue | - | - | - | - | - | - | - | - | - | - | |
| Billed Service charges | - | - | - | - | - | - | - | - | - | - | |
| Transfers and subsidies | - | - | - | - | - | - | - | - | - | - | |
| Other own revenue | - | - | - | - | - | - | - | - | - | - | |
| Operating Expenditure | - | - | - | - | - | - | - | - | - | - | |
| Employee related costs | - | - | - | - | - | - | - | - | - | - | |
| Bad and doubtful debt | - | - | - | - | - | - | - | - | - | - | |
| Bulk purchases | - | - | - | - | - | - | - | - | - | - | |
| Other expenditure | - | - | - | - | - | - | - | - | - | - | |
| Surplus/(Deficit) | - | - | - | - | - | - | - | - | - | - | |
| Capital transfers and other adjustments | - | - | - | - | - | - | - | - | - | - | |
| Revised Surplus/(Deficit) | - | - | - | - | - | - | - | - | - | - | |

Part 5: Debtor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Written Off | |
|--|-------------|---|--------------|---|--------------|---|--------------|---|--------|---|-------------|---|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtor Age Analysis By Income Source | | | | | | | | | | | | |
| Water | - | - | - | - | - | - | - | - | - | - | - | - |
| Electricity | - | - | - | - | - | - | - | - | - | - | - | - |
| Property Rates | - | - | - | - | - | - | - | - | - | - | - | - |
| Sanitation | - | - | - | - | - | - | - | - | - | - | - | - |
| Refuse Removal | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - |
| Total By Income Source | - | - | - | - | - | - | - | - | - | - | - | - |
| Debtor Age Analysis By Customer Group | | | | | | | | | | | | |
| Government | - | - | - | - | - | - | - | - | - | - | - | - |
| Business | - | - | - | - | - | - | - | - | - | - | - | - |
| Households | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - |
| Total By Customer Group | - | - | - | - | - | - | - | - | - | - | - | - |

Part 6: Creditor Age Analysis

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

Contact Details

| | | |
|-------------------|--------------|--------------|
| Municipal Manager | ME Mohlallo | 016 970 8625 |
| Financial Manager | M E Mohlallo | 016 970 8625 |

Source Local Government Database

1. All figures in this report are unaudited. Revenue reflected is billed revenue