AGGREGRATED INFORMATION FOR FREE STATE STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

Part1: Operating Revenue and Expenditure				2013/14				201	2/13	I
	Budget	First (Duarter		Quarter	Year	to Date		Quarter	1
	Main	Actual	1st Q as % of	Actual	2nd Q as % of	Actual	Total	Actual	Total	Q2 of 2012/13
R thousands	appropriation	Expenditure	Main appropriation	Expenditure	Main appropriation	Expenditure	Expenditure as % of main appropriation	Expenditure	Expenditure as % of main appropriation	to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	13 837 577	3 971 587	28.7%	3 334 686	24.1%	7 306 273	52.8%	2 820 473	54.8%	18.2%
Property rates	1 362 752	563 280	41.3%	419 315	30.8%	982 594	72.1%	287 189	62.3%	46.0%
Property rates - penalties and collection charges	1 102	1	-	1	-	1	.1%	2	.3%	(75.8%)
Service charges - electricity revenue	4 209 065	996 802	23.7%	766 042	18.2%	1 762 843	41.9%	616 874	46.0%	24.2%
Service charges - water revenue	1 414 115	365 510	25.8%	408 951	28.9%	774 461	54.8%	347 995	53.0%	17.5%
Service charges - sanitation revenue	540 879	154 087	28.5%	151 356	28.0%	305 444	56.5%	124 547	55.3%	21.5%
Service charges - refuse revenue	429 588	109 203	25.4%	106 192	24.7%	215 395	50.1%	60 164	35.9%	76.5%
Service charges - other	58 344	1 218	2.1%	568	1.0%	1 786	3.1%	20 041	88.6%	(97.2%)
Rental of facilities and equipment	58 594 202 254	10 385 42 400	17.7% 21.0%	13 344 43 976	22.8% 21.7%	23 730 86 376	40.5% 42.7%	12 016 11 958	39.8% 38.3%	11.0% 267.8%
Interest earned - external investments	202 254 331 785	42 400 98 294	21.0%	108 284	32.6%	206 579	42.7% 62.3%	11 958 97 957	38.3% 84.8%	267.8%
Interest earned - outstanding debtors	331 785	98 294 420	29.6%	108 284	32.6% 208.7%		62.3% 449.3%	97 957	1 853.2%	10.5%
Dividends received Fines	1/4 51 798	420 6 165	240.6%	364 5 899	208.7%	784 12 064	449.3% 23.3%	2 967	1 853.2%	98.8%
Licences and permits	1 554	190	12.3%	174	11.4%	364	23.3%	136	71.8%	27.5%
Agency services	3 631	120	3.3%	174	.5%	138	3.8%	85	3.2%	(79.7%)
Transfers recognised - operational	3 549 377	1 341 423	37.8%	944 668	26.6%	2 286 091	64.4%	1 007 134	64.4%	(6.2%)
Other own revenue	1 615 567	281 519	17.4%	352 759	20.0%	634 279	39.3%	230 050	48.2%	53.3%
Gains on disposal of PPE	6 999	569	8.1%	12 776	182.5%	13 345	190.7%	1 022	10.8%	1 150.3%
Operating Expenditure	13 823 478	2 803 365	20.3%	2 934 035	21.2%	5 737 400	41.5%	2 529 639	41.5%	16.0%
Employee related costs	3 662 555	862 460	23.5%	866 311	23.7%	1 728 771	47.2%	757 608	46.7%	14.3%
Remuneration of councillors	235 337	52 759	22.4%	50 937	21.6%	103 696	44.1%	48 120	43.0%	5.9%
Debt impairment	973 354	96 300	9.9%	110 223	11.3%	206 524	21.2%	37 780	9.0%	191.8%
Depreciation and asset impairment	1 307 329	126 395	9.7%	140 670	10.8%	267 065	20.4%	54 008	14.3%	160.5%
Finance charges	244 837	67 603	27.6%	42 331	17.3%	109 934	44.9%	18 317	19.4%	131.1%
Bulk purchases	3 601 054	819 462	22.8%	758 468	21.1%	1 577 930	43.8%	848 184	52.0%	(10.6%)
Other Materials	426 486 541 214	62 876 109 429	14.7%	125 773 158 322	29.5% 29.3%	188 649 267 751	44.2% 49.5%	77 858 157 767	26.9% 65.9%	61.5%
Contracted services	541 214 416 804	109 429 35 019	20.2%	92 663		127 682	49.5%			.4% 42.8%
Transfers and grants Other expenditure	416 804 2 414 509	570 250	8.4% 23.6%	92 663 585 577	22.2% 24.3%	1 155 827	30.6% 47.9%	64 912 465 084	28.1% 39.8%	42.8% 25.9%
Loss on disposal of PPE	2 4 14 509	811	23.0%	2 760	24.3%	3 572	47.9%	400 004	19.8%	(100.0%)
'									15.0 /6	(100.070)
Surplus/(Deficit)	14 099	1 168 222		400 650		1 568 873		290 834		
Transfers recognised - capital	1 885 039	259 022	13.7%	319 721	17.0%	578 743	30.7%	248 228	46.6%	28.8%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	53 326	7 328	13.7%	8 111	15.2%	15 439	29.0%	10		81 011.5%
Surplus/(Deficit) after capital transfers and contributions	1 952 463	1 434 572		728 483		2 163 055		539 072		
Taxation	-			-		-	-	-		
Surplus/(Deficit) after taxation	1 952 463	1 434 572		728 483		2 163 055		539 072		
Attributable to minorities							-		-	
Surplus/(Deficit) attributable to municipality	1 952 463	1 434 572		728 483		2 163 055		539 072		
Share of surplus/ (deficit) of associate						500	-		-	-
Surplus/(Deficit) for the year	1 952 463	1 434 572		728 483		2 163 055		539 072		

					2012/13					
	Budget	First 0	Quarter	Second	I Quarter	Year	to Date	Second	Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main	Actual Expenditure	% of main	Q2 of 2012/13 to Q2 of 2013/14
R thousands							appropriation		appropriation	
Capital Revenue and Expenditure										
Source of Finance	2 589 748	360 018	13.9%	494 814	19.1%	854 833	33.0%	452 178	35.9%	9.4%
National Government	1 995 307	310 158	15.5%	434 731	21.8%	744 888	37.3%	372 951	46.7%	16.6%
Provincial Government	76 623	5 961	7.8%	11 970	15.6%	17 930	23.4%	37 730	18.1%	(68.3%)
District Municipality	1 797						-		-	()
Other transfers and grants	9 442	-	-	1 464	15.5%	1 464	15.5%	2 162	18.6%	(32.3%)
Transfers recognised - capital	2 083 168	316 119	15.2%	448 164	21.5%	764 283	36.7%	412 843	42.8%	8.6%
Borrowing	168 184	2 271	1.4%	8 291	4.9%	10 561	6.3%	11 276	5.9%	(26.5%)
Internally generated funds	324 472	35 526	10.9%	34 386	10.6%	69 912	21.5%	25 619	20.7%	34.2%
Public contributions and donations	13 924	6 103	43.8%	3 974	28.5%	10 077	72.4%	2 439	24.5%	62.9%
Capital Expenditure Standard Classification	2 589 748	361 440	14.0%	494 814	19.1%	856 254	33.1%	453 684	36.7%	9.1%
Governance and Administration	129 960	8 558	6.6%	21 437	16.5%	29 995	23.1%	14 330	25.6%	49.6%
Executive & Council	41 950	3 689	8.8%	9 520	22.7%	13 209	31.5%	1 226	23.1%	676.6%
Budget & Treasury Office	10 560	1 015	9.6%	1 557	14.7%	2 572	24.4%	3 971	28.0%	(60.8%)
Corporate Services	77 450	3 855	5.0%	10 359	13.4%	14 214	18.4%	9 134	25.4%	13.4%
Community and Public Safety	269 270	37 623	14.0%	47 515	17.6%	85 138	31.6%	37 148	29.7%	27.9%
Community & Social Services	83 024	23 665	28.5%	21 338	25.7%	45 003	54.2%	12 357	42.8%	72.7%
Sport And Recreation	168 942	13 374	7.9%	23 513	13.9%	36 887	21.8%	18 115	22.9%	
Public Safety	11 966	385	3.2%	1 216	10.2%	1 601	13.4%	3 845	55.6%	
Housing	5 338	199	3.7%	1 448	27.1%	1 646	30.8%	2 830	19.7%	(48.9%)
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	509 649	104 698	20.5%	103 207	20.3%	207 905	40.8%	122 913	44.8%	(16.0%)
Planning and Development	129 504	39 143	30.2%	23 181	17.9%	62 324	48.1%	1 981	4.5%	
Road Transport	379 226	65 517	17.3%	79 898	21.1%	145 415	38.3%	120 923	54.7%	
Environmental Protection	919	38	4.2%	128	14.0%	167	18.1%	9	6.1%	
Trading Services	1 593 715	210 322	13.2%	321 257	20.2%	531 579	33.4%	279 293	38.6%	15.0%
Electricity	346 543	30 506	8.8%	57 720	16.7%	88 227	25.5%	34 260	32.9%	
Water	569 311	78 691	13.8%	109 322	19.2%	188 013	33.0%	152 556	46.4%	
Waste Water Management	624 414	95 043	15.2%	147 362	23.6%	242 405	38.8%	89 736	34.8%	64.2%
Waste Management	53 447	6 081	11.4%	6 853	12.8%	12 935	24.2%	2 742	22.8%	150.0%
Other	87 154	238	.3%	1 399	1.6%	1 637	1.9%	-	-	(100.0%)

				2013/14				201	2/13	
	Budget	First 0	Quarter	Second	l Quarter	Year	to Date	Second	Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main	Actual Expenditure	Total Expenditure as % of main	Q2 of 2012/13 to Q2 of 2013/1-
R thousands							appropriation		appropriation	
Cash Flow from Operating Activities										
Receipts	14 246 748	3 964 629	27.8%	4 399 638	30.9%	8 364 267	58.7%	3 456 836	61.4%	27.3%
Ratepayers and other	8 147 626	2 089 583	25.6%	2 014 478	24.7%	4 104 062	50.4%	1 820 389	53.1%	10.79
Government - operating	3 538 651	1 393 811	39.4%	1 373 845	38.8%	2 767 656	78.2%	1 043 714	71.1%	31.6
Government - capital	2 046 669	432 107	21.1%	960 233	46.9%	1 392 340	68.0%	544 623	83.6%	76.3
Interest	513 717	48 717	9.5%	50 694	9.9%	99 411	19.4%	47 767	40.1%	6.1
Dividends	84	411	486.5%	388	459.2%	798	945.7%	342	1 464.9%	13.2
Payments	(12 096 136)	(3 250 549)	26.9%	(2 740 639)	22.7%	(5 991 188)	49.5%	(2 777 372)	62.8%	(1.3%
Suppliers and employees	(11 375 048)	(3 216 364)	28.3%	(2 637 525)	23.2%	(5 853 889)	51.5%	(2 620 754)	66.3%	.65
Finance charges	(247 365)	(5 595)	2.3%	(7 876)	3.2%	(13 470)	5.4%	(87 411)	32.9%	(91.0%
Transfers and grants	(473 724)	(28 590)	6.0%	(95 239)	20.1%	(123 829)	26.1%	(69 207)	23.6%	37.65
Net Cash from/(used) Operating Activities	2 150 612	714 080	33.2%	1 658 999	77.1%	2 373 079	110.3%	679 465	56.7%	144.29
Cash Flow from Investing Activities										
Receipts	135 152	(31 129)	(23.0%)	(281 474)	(208.3%)	(312 604)	(231.3%)	38 662	(303.4%)	(828.0%
Proceeds on disposal of PPE	68 510	11 173	16.3%	6 123	8.9%	17 296	25.2%	2	1.4%	279 127.59
Decrease in non-current debtors	54 850	(7 206)	(13.1%)		-	(7 206)	(13.1%)	7		(100.0%
Decrease in other non-current receivables	2 492	(554)	(22.2%)	(6 941)	(278.5%)	(7 495)	(300.8%)	(8 311)	(443.0%)	(16.59
Decrease (increase) in non-current investments	9 300	(34 542)	(371.4%)	(280 657)	(3 017.8%)	(315 199)	(3 389.2%)	46 964	369.6%	(697.6%
Payments	(1 815 283)	(421 578)	23.2%	(484 540)	26.7%	(906 119)	49.9%	(442 530)	58.0%	9.5%
Capital assets	(1 815 283)	(421 578)	23.2%	(484 540)	26.7%	(906 119)	49.9%	(442 530)	58.0%	9.55
Net Cash from/(used) Investing Activities	(1 680 131)	(452 708)	26.9%	(766 015)	45.6%	(1 218 722)	72.5%	(403 868)	42.7%	89.7%
Cash Flow from Financing Activities										
Receipts	101 349	19 418	19.2%	8 110	8.0%	27 528	27.2%	1 785	18.0%	354.49
Short term loans	11 800	-	-	-	-	-	-			
Borrowing long term/refinancing	82 484	18 137	22.0%	7 120	8.6%	25 257	30.6%	23	28.9%	31 287.4
Increase (decrease) in consumer deposits	7 065	1 281	18.1%	990	14.0%	2 271	32.1%	1 762	156.3%	(43.89
Payments	(99 822)	(42 414)	42.5%	(20 481)	20.5%	(62 895)	63.0%	(13 497)	23.6%	51.79
Repayment of borrowing	(99 822)	(42 414)	42.5%	(20 481)	20.5%	(62 895)	63.0%	(13 497)	23.6%	51.75
Net Cash from/(used) Financing Activities	1 526	(22 996)	(1 506.8%)	(12 371)	(810.6%)	(35 367)	(2 317.5%)	(11 713)	14.9%	5.69
Net Increase/(Decrease) in cash held	472 007	238 376	50.5%	880 614	186.6%	1 118 990	237.1%	263 884	68.2%	233.79
Cash/cash equivalents at the year begin:	746 004	698 961	93.7%	937 337	125.6%	698 961	93.7%	1 141 846	123.9%	(17.99

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ots Written Off to	Impairment - Counci	Bad Debts ito Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	154 005	5.4%	132 315	4.6%	109 595	3.8%	2 466 910	86.2%	2 862 825	32.9%	1 793	.1%	826 739	28.9%
Trade and Other Receivables from Exchange Transactions - Electric	201 738	16.5%	92 729	7.6%	94 282	7.7%	830 295	68.1%	1 219 043	14.0%	259	-	261 073	21.4%
Receivables from Non-exchange Transactions - Property Rates	120 199	10.0%	86 612	7.2%	74 742	6.2%	916 726		1 198 280	13.8%	178 426	14.9%	197 154	16.5%
Receivables from Exchange Transactions - Waste Water Manageme	49 298	4.6%	38 087	3.6%	34 221	3.2%	948 790	88.6%	1 070 397	12.3%	-	-	196 395	18.3%
Receivables from Exchange Transactions - Waste Management	34 742	4.1%	29 093	3.4%	27 168	3.2%	766 687	89.4%	857 691	9.8%	-	-	58 860	6.9%
Receivables from Exchange Transactions - Property Rental Debtors	1 190	1.0%	1 167	1.0%	1 298	1.1%	109 869	96.8%	113 523	1.3%	-	-	47 242	41.6%
Interest on Arrear Debtor Accounts	36 538	4.1%	17 042	1.9%	25 468	2.9%	806 113	91.1%	885 161	10.2%	-	-	73 687	8.3%
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	10 739	2.1%	10 031	2.0%	13 593	2.7%	468 111	93.2%	502 475	5.8%	-		31 793	6.3%
Total By Income Source	608 450	7.0%	407 075	4.7%	380 368	4.4%	7 313 503	84.0%	8 709 395	100.0%	180 477	2.1%	1 692 943	19.4%
Debtors Age Analysis By Customer Group														
Organs of State	67 375	17.4%	53 499	13.8%	43 618	11.3%	222 673	57.5%	387 165	4.4%	-		8 432	2.2%
Commercial	197 970	14.5%	93 432	6.9%	86 060	6.3%	985 715	72.3%	1 363 176	15.7%	-		37 590	2.8%
Households	295 183	4.9%	223 602	3.7%	211 779	3.5%	5 266 037	87.8%	5 996 601	68.9%	180 477	3.0%	1 646 922	27.5%
Other	47 921	5.0%	36 542	3.8%	38 911	4.0%	839 079	87.2%	962 454	11.1%	-	-	-	
Total By Customer Group	608 450	7.0%	407 075	4.7%	380 368	4.4%	7 313 503	84.0%	8 709 395	100.0%	180 477	2.1%	1 692 943	19.4%

Part 5: Creditor Age Analysis

	0 - 30	0 - 30 Days		31 - 60 Days) Days	Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	142 559	15.6%	91 435	10.0%	182 563	20.0%	497 241	54.4%	913 799	41.7
Bulk Water	35 203	4.1%	46 848	5.5%	38 150	4.5%	736 013	86.0%	856 215	39.1
PAYE deductions	3 491	9.5%	3 595	9.8%	2 918	8.0%	26 592	72.7%	36 597	1.75
VAT (output less input)	29 379	113.2%	(813)	(3.1%)	(873)	(3.4%)	(1 748)	(6.7%)	25 945	1.2
Pensions / Retirement	13 658	37.1%	1 016	2.8%	1 684	4.6%	20 471	55.6%	36 829	1.7
Loan repayments	2 885	30.5%	312	3.3%	313	3.3%	5 952	62.9%	9 462	.45
Trade Creditors	44 788	22.7%	21 422	10.9%	25 303	12.8%	105 637	53.6%	197 150	9.09
Auditor-General	11 266	38.1%	4 147	14.0%	3 301	11.2%	10 835	36.7%	29 549	1.3
Other	2 811	3.3%	8 320	9.6%	603	.7%	74 502	86.4%	86 236	3.9
Total	286 041	13.1%	176 282	8.0%	253 963	11.6%	1 475 497	67.3%	2 191 783	100.09

Contact Details	
Municipal Manager	
Financial Manager	
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Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MANGAUNG (MAN) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

Part 1: Operating Revenue and Expenditure				2013/14				201	12/13	
	Budget	First (Quarter	Second	I Quarter	Year	to Date	Second	Quarter	1
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main	Actual Expenditure	Total Expenditure as % of main	Q2 of 2012/13 to Q2 of 2013/1
R thousands							appropriation		appropriation	
Operating Revenue and Expenditure										
Operating Revenue	5 507 375	1 544 502	28.0%	1 431 780	26.0%	2 976 282	54.0%	989 407	53.6%	44.79
Property rates	568 524	255 970	45.0%	244 542	43.0%	500 511	88.0%	128 911	51.9%	89.7
Property rates - penalties and collection charges	-		-	-	-	-			-	-
Service charges - electricity revenue	2 102 657	570 637	27.1%	423 136	20.1%	993 773	47.3%	278 683	54.5%	51.8
Service charges - water revenue	589 873	131 165	22.2%	162 945	27.6%	294 110	49.9%	147 398	47.7%	10.5
Service charges - sanitation revenue	143 043	50 737	35.5%	51 978	36.3%	102 715	71.8%	36 503	52.8%	42.4
Service charges - refuse revenue	97 396	28 701	29.5%	28 212	29.0%	56 913	58.4%	12 642	85.3%	123.2
Service charges - other	-	-	-		-	-			-	-
Rental of facilities and equipment	25 908	2 842	11.0%	3 813	14.7%	6 655	25.7%	3 400	28.1%	12.1
Interest earned - external investments	177 902	37 369	21.0%	36 980	20.8%	74 349	41.8%	6 337	39.6%	483.5
Interest earned - outstanding debtors	146 843	34 737	23.7%	36 825	25.1%	71 562	48.7%	29 634	240.9%	24.3
Dividends received	-		- 1		-	-				-
Fines	13 208	1 094	8.3%	2 991	22.6%	4 085	30.9%	727	36.9%	311.2
Licences and permits	843	128	15.1%	116	13.7%	243	28.9%	104	30.8%	11.0
Agency services	3 631		-	-	-	-			-	-
Transfers recognised - operational	654 372	253 613	38.8%	220 060	33.6%	473 673	72.4%	202 878	70.3%	8.5
Other own revenue	982 276	177 509	18.1%	220 182	22.4%	397 692	40.5%	142 189	37.2%	54.9
Gains on disposal of PPE	900	-	-	-	-	-	-	-	-	-
Operating Expenditure	5 368 473	1 229 789	22.9%	1 214 122	22.6%	2 443 911	45.5%	811 992	38.6%	49.59
Employee related costs	1 191 122	260 626	21.9%	275 812	23.2%	536 438	45.0%	234 605	49.3%	17.6
Remuneration of councillors	49 886	11 407	22.9%	11 670	23.4%	23 077	46.3%	10 294	44.3%	13.4
Debt impairment	260 837	65 209	25.0%	65 209	25.0%	130 418	50.0%	26 050	36.4%	150.3
Depreciation and asset impairment	449 583	112 396	25.0%	112 396	25.0%	224 792	50.0%	52 243	38.7%	115.1
Finance charges	200 445	37 800	18.9%	39 351	19.6%	77 151	38.5%	3 002	5.7%	1 210.8
Bulk purchases	1 602 367	516 437	32.2%	317 876	19.8%	834 313	52.1%	294 904	45.5%	7.8
Other Materials	309 900	30 826	9.9%	71 282	23.0%	102 108	32.9%	35 404	21.2%	101.3
Contracted services	288 081	43 827	15.2%	81 515	28.3%	125 341	43.5%	84 072	64.1%	(3.0
Transfers and grants	121 889	257	.2%	51 170	42.0%	51 428	42.2%	286	.7%	17 764.5
Other expenditure	894 363	151 004	16.9%	187 841	21.0%	338 845	37.9%	71 132	20.2%	164.1
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	138 902	314 713		217 658		532 371		177 414		
Transfers recognised - capital	686 388	-	-		-	-	-		-	
Contributions recognised - capital	-		-	-	-	-			-	
Contributed assets	-		-		-	-	-			
Surplus/(Deficit) after capital transfers and contributions	825 290	314 713		217 658		532 371		177 414		
Taxation	-									
Surplus/(Deficit) after taxation	825 290	314 713		217 658		532 371		177 414		
Attributable to minorities		-	-		-		-	-	-	
Surplus/(Deficit) attributable to municipality	825 290	314 713		217 658		532 371		177 414		
Share of surplus/ (deficit) of associate	-		-	-	-		-		-	
Surplus/(Deficit) for the year	825 290	314 713		217 658		532 371		177 414		

					201	12/13				
	Budget	First 0	Quarter	Second	l Quarter	Year	to Date	Second	l Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main	Actual Expenditure	% of main	Q2 of 2012/13 to Q2 of 2013/14
R thousands							appropriation		appropriation	
Capital Revenue and Expenditure										
Source of Finance	865 989	103 122	11.9%	186 990	21.6%	290 112	33.5%	154 866	36.0%	20.7%
National Government	642 615	86 939	13.5%	153 185	23.8%	240 123	37.4%	132 691	45.2%	15.4%
Provincial Government	43 773	-	-	1 384	3.2%	1 384	3.2%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	` - '
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	686 388	86 939	12.7%	154 569	22.5%	241 508	35.2%	132 691	44.9%	16.5%
Borrowing	36 684	-	-	3 418	9.3%	3 418	9.3%	11 276	13.8%	(69.7%)
Internally generated funds	131 028	10 164	7.8%	25 038	19.1%	35 202	26.9%	9 233	19.5%	171.2%
Public contributions and donations	11 888	6 019	50.6%	3 964	33.3%	9 984	84.0%	1 666	18.5%	138.0%
Capital Expenditure Standard Classification	865 989	103 122	11.9%	186 990	21.6%	290 112	33.5%	154 866	36.0%	20.7%
Governance and Administration	64 393	246	.4%	7 967	12.4%	8 213	12.8%	9 461	23.7%	(15.8%)
Executive & Council	-	-	-	-	-	-	-		-	-
Budget & Treasury Office	2 000	230	11.5%	1 017	50.9%	1 248	62.4%	2 012	30.5%	(49.4%)
Corporate Services	62 393	16	-	6 950	11.1%	6 966	11.2%	7 450	22.7%	(6.7%)
Community and Public Safety	42 384	3 026	7.1%	3 595	8.5%	6 621	15.6%	11 561	35.8%	(68.9%)
Community & Social Services	22 484	-	-	2 110	9.4%	2 110	9.4%	-	-	(100.0%)
Sport And Recreation	12 100	3 026	25.0%	38	.3%	3 064	25.3%	5 748	38.2%	(99.3%)
Public Safety	7 300	-	-	-	-	-	-	2 983	85.2%	(100.0%)
Housing	500	-	-	1 448	289.5%	1 448	289.5%	2 830	20.5%	(48.9%)
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	181 837	24 746	13.6%	55 881	30.7%	80 626	44.3%	64 392	49.4%	(13.2%)
Planning and Development	65 245	14 203	21.8%	8 121	12.4%	22 324	34.2%	1 332	4.1%	
Road Transport	116 592	10 543	9.0%	47 759	41.0%	58 302	50.0%	63 060	68.8%	(24.3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	575 674	75 105	13.0%	119 547	20.8%	194 651	33.8%	69 451	32.0%	72.1%
Electricity	156 588	10 838	6.9%	26 003	16.6%	36 841	23.5%	18 607	36.3%	39.7%
Water	178 388	33 931	19.0%	43 305	24.3%	77 236	43.3%	34 357	43.0%	26.0%
Waste Water Management	227 147	29 663	13.1%	47 766	21.0%	77 429	34.1%	13 768	13.7%	
Waste Management	13 550	672	5.0%	2 473	18.3%	3 145	23.2%	2 719	35.5%	(9.0%)
Other	1 700		-	-	-	-	-	-	-	-

•				2013/14		•		201	2/13	
	Budget	First 0	Quarter	Second	I Quarter	Year	to Date	Second	Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main	Actual Expenditure	Total Expenditure as % of main	Q2 of 2012/13 to Q2 of 2013/14
R thousands							appropriation		appropriation	
Cash Flow from Operating Activities										
Receipts	5 853 000	1 315 666	22.5%	1 732 248	29.6%	3 047 914	52.1%	1 262 023	62.3%	37.3%
Ratepayers and other	4 194 837	1 030 590	24.6%	1 086 194	25.9%	2 116 784	50.5%	853 224	58.6%	27.39
Government - operating	654 372	260 913	39.9%	216 483	33.1%	477 396	73.0%	240 411	76.9%	(10.0%
Government - capital	686 388	18 558	2.7%	424 036	61.8%	442 594	64.5%	167 793	72.9%	152.79
Interest	317 403	5 605	1.8%	5 535	1.7%	11 140	3.5%	596	2.2%	829.49
Dividends	-	-	-		-		-			-
Payments	(5 009 260)	(1 187 280)	23.7%	(970 908)	19.4%	(2 158 187)	43.1%	(898 370)	53.2%	8.1%
Suppliers and employees	(4 686 926)	(1 181 823)	25.2%	(930 077)	19.8%	(2 111 901)	45.1%	(769 021)	52.5%	20.99
Finance charges	(200 445)	(5 201)	2.6%	(6 752)	3.4%	(11 954)	6.0%	(81 466)	133.0%	(91.7%
Transfers and grants	(121 889)	(255)	.2%	(34 078)	28.0%	(34 333)	28.2%	(47 883)	34.7%	(28.8%
Net Cash from/(used) Operating Activities	843 739	128 386	15.2%	761 340	90.2%	889 727	105.5%	363 652	108.2%	109.4%
Cash Flow from Investing Activities										
Receipts	66 889	-	-	(180 557)	(269.9%)	(180 557)	(269.9%)	-	.1%	(100.0%
Proceeds on disposal of PPE	11 889	-	-						.1%	
Decrease in non-current debtors	55 000	-	-		-		-			-
Decrease in other non-current receivables	-	-	-		-		-			-
Decrease (increase) in non-current investments	-	-	-	(180 557)	-	(180 557)	-		-	(100.0%
Payments	(692 791)	(153 059)	22.1%	(210 315)	30.4%	(363 374)	52.5%	(176 654)	53.6%	19.1%
Capital assets	(692 791)	(153 059)	22.1%	(210 315)	30.4%	(363 374)	52.5%	(176 654)	53.6%	19.19
Net Cash from/(used) Investing Activities	(625 902)	(153 059)	24.5%	(390 872)	62.4%	(543 931)	86.9%	(176 654)	55.6%	121.3%
Cash Flow from Financing Activities										
Receipts	46 394	15 667	33.8%	7 713	16.6%	23 380	50.4%	1 324	38.1%	482.6%
Short term loans	-	-	-	-	-					
Borrowing long term/refinancing	40 394	15 137	37.5%	7 120	17.6%	22 257	55.1%		36.0%	(100.0%
Increase (decrease) in consumer deposits	6 000	530	8.8%	593	9.9%	1 123	18.7%	1 324	216.1%	(55.2%
Payments	(35 000)	(1 815)	5.2%	(2 749)	7.9%	(4 564)	13.0%	(2 473)	20.8%	11.2%
Repayment of borrowing	(35 000)	(1 815)	5.2%	(2 749)	7.9%	(4 564)	13.0%	(2 473)	20.8%	11.29
Net Cash from/(used) Financing Activities	11 394	13 852	121.6%	4 964	43.6%	18 816	165.1%	(1 149)	40.6%	(532.1%
Net Increase/(Decrease) in cash held	229 231	(10 821)	(4.7%)	375 433	163.8%	364 612	159.1%	185 849	269.4%	102.0%
Net increase/(Decrease) in cash held				3/3433	103.078				203.478	102.0 /
Cash/cash equivalents at the year begin:	423 517	572 652	135.2%	561 831	132.7%	572 652	135.2%	624 347	260.4%	(10.0%

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Deb Deb	ts Written Off to tors	Impairment -E Council	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	67 255	7.5%	58 156	6.5%	41 205	4.6%	731 015	81.4%	897 631	34.7%	-	-	716 345	79.0%
Trade and Other Receivables from Exchange Transactions - Electric	126 372	19.3%	53 990	8.2%	49 241	7.5%	425 141	64.9%	654 745	25.3%	-	-	221 737	33.0%
Receivables from Non-exchange Transactions - Property Rates	74 326	15.4%	53 326	11.1%	44 520	9.3%	309 113	64.2%	481 284	18.6%	175 915	36.6%	167 405	34.0%
Receivables from Exchange Transactions - Waste Water Manageme	17 713	9.0%	11 564	5.9%	9 607	4.9%	157 370	80.2%	196 254	7.6%		-	167 893	85.0%
Receivables from Exchange Transactions - Waste Management	9 993	15.8%	7 586	12.0%	7 054	11.2%	38 513	61.0%	63 147	2.4%		-	17 416	27.0%
Receivables from Exchange Transactions - Property Rental Debtors	309	.4%	373	.5%	356	.5%	68 210	98.5%	69 248	2.7%		-	47 181	68.0%
Interest on Arrear Debtor Accounts	9 392	5.1%	8 759	4.8%	9 179	5.0%	156 165	85.1%	183 495	7.1%	-	-	73 687	40.0%
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 904	7.0%	2 174	5.3%	2 401	5.8%	33 869	81.9%	41 348	1.6%		-	-	
Total By Income Source	308 265	11.9%	195 928	7.6%	163 564	6.3%	1 919 396	74.2%	2 587 153	100.0%	175 915	6.8%	1 411 663	54.0%
Debtors Age Analysis By Customer Group														
Organs of State	41 726	20.0%	33 450	16.0%	23 267	11.1%	110 344	52.9%	208 786	8.1%	-	-	-	
Commercial	143 728	18.8%	69 224	9.1%	59 634	7.8%	490 493	64.3%	763 079	29.5%	-	-	-	
Households	122 812	7.6%	93 254	5.8%	80 663	5.0%	1 318 560	81.6%	1 615 288	62.4%	175 915	10.9%	1 411 663	87.0%
Other	-		-	-	-	-	-	-	-	-		-	-	
Total By Customer Group	308 265	11.9%	195 928	7.6%	163 564	6.3%	1 919 396	74.2%	2 587 153	100.0%	175 915	6.8%	1 411 663	54.0%

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 9) Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	77 802	100.0%	-	-	-	-	-	-	77 802	59.0%
Bulk Water	-	-					-	-	-	
PAYE deductions	-	-					-	-	-	
VAT (output less input)	-	-	-	-	-	-		-		-
Pensions / Retirement	-	-					-	-	-	
Loan repayments	-	-					-	-	-	
Trade Creditors	30 397	56.2%	6 631	12.3%	6 920	12.8%	10 145	18.8%	54 093	41.0%
Auditor-General	-	-					-	-	-	
Other	-	-	-	-	-	-	-	-	-	-
Total	108 199	82.0%	6 631	5.0%	6 920	5.2%	10 145	7.7%	131 895	100.0%

Contact Details		
Municipal Manager	Ms S M Mazibuko	051 405 8621
Financial Manager	Mr E M Mohlahlo	051 405 8625

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: LETSEMENG (FS161) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

Tarri. Operating Nevenue and Expenditure				2013/14				20	12/13	
	Budget	First (Quarter	Second	d Quarter	Year	to Date	Second Quarter		1
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	108 610	35 947	33.1%	11 257	10.4%	47 205	43.5%	28 537	63.4%	(60.6%)
Property rates	6 739	2 473	36.7%	2 429	36.0%	47 203	72.7%	2 0 0 0 0 1	63.8%	17.6%
Property rates - penalties and collection charges	0 / 35	2413	30.776	2 425	30.0 /6	4 30 1	12.170	2 000	03.070	17.07
Service charges - electricity revenue	22 642	3 773	16.7%	2 092	9.2%	5 865	25.9%	3 168	32.7%	(34.0%
Service charges - water revenue	7 695	1 826	23.7%	1 782	23.2%	3 608	46.9%	1 775	44.7%	.45
Service charges - sanitation revenue	6 939	1 744	25.1%	1 975	28.5%	3 719	53.6%	1 783	56.7%	10.79
Service charges - refuse revenue	6 946	1 938	27.9%	1 940	27.9%	3 878	55.8%	1 737	60.6%	11.75
Service charges - other	0010		21.570		21.070				00.070	1,
Rental of facilities and equipment	424	116	27.3%	84	19.8%	200	47.1%	110	58.3%	(23.9%
Interest earned - external investments	1 352	44	3.2%	683	50.5%	727	53.8%	26	40.3%	2 570.29
Interest earned - outstanding debtors	-		-	-				-	- 10.0%	20,02,
Dividends received	25	3	12.2%	-		3	12.2%	8	4 576.3%	(100.0%
Fines	88	11	12.8%	8	8.7%	19	21.5%	14	33.5%	(46.7%
Licences and permits	6				-			0	28.5%	(100.0%
Agency services			_		_	_				(
Transfers recognised - operational	53 974	23 954	44.4%	240	.4%	24 194	44.8%	17 559	78.0%	(98.6%
Other own revenue	1 781	66	3.7%	26	1.4%	92	5.2%	290	212.6%	(91.1%
Gains on disposal of PPE	-	-	- 1	-	-	-	-	-	-	-
Operating Expenditure	112 200	17 465	15.6%	20 692	18.4%	38 157	34.0%	17 355	33.6%	19.2%
Employee related costs	35 971	7 027	19.5%	7 122	19.8%	14 149	39.3%	6 724	40.7%	5.99
Remuneration of councillors	3 575	711	19.9%	459	12.9%	1 170	32.7%	829	55.0%	(44.6%
Debt impairment	5 296		10.570	-100	12.070		02.770	020	00.070	(11.07
Depreciation and asset impairment	6 438		_		_	_		_		
Finance charges	68		_	1	1.2%	1	1.2%	_		(100.0%
Bulk purchases	20 701	3 184	15.4%	7 056	34.1%	10 240	49.5%	4 304	41.2%	63.95
Other Materials			-	251	-	251	_	-	-	(100.0%
Contracted services	3 622	3 471	95.8%	1 169	32.3%	4 641	128.1%		-	(100.0%
Transfers and grants	-	-	-	1 188	-	1 188			-	(100.0%
Other expenditure	36 529	3 072	8.4%	3 444	9.4%	6 516	17.8%	5 498	31.6%	(37.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	(3 590)	18 482		(9 434)		9 048		11 182		
Transfers recognised - capital	42 306	4 160	9.8%	(107)	(.3%)	4 053	9.6%	-	-	(100.0%
Contributions recognised - capital	-	-	-	- '	-	-	-		-	
Contributed assets	2 506	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	41 222	22 642		(9 542)		13 101		11 182		
Taxation	-									
Surplus/(Deficit) after taxation	41 222	22 642		(9 542)		13 101		11 182		
Attributable to minorities	-	-	-			-	-			
Surplus/(Deficit) attributable to municipality	41 222	22 642		(9 542)		13 101		11 182		
Share of surplus/ (deficit) of associate	-			- '		-	-			
Surplus/(Deficit) for the year	41 222	22 642		(9 542)		13 101		11 182		

Tart 2. Capital Nevenue and Expenditure				2013/14			201			
	Budget	First 0	Quarter	Second	l Quarter	Year	to Date	Second	Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
							.,,		.,,	
Capital Revenue and Expenditure										
Source of Finance	44 812	5 991	13.4%	6 956	15.5%	12 947	28.9%	4 861	47.8%	43.1%
National Government	34 306	4 295	12.5%	5 464	15.9%	9 760	28.4%	3 717	44.3%	47.0%
Provincial Government	8 000	-	-	-	-	-	-	163	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	42 306	4 295	10.2%	5 464	12.9%	9 760	23.1%	3 881	45.0%	40.8%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 507	1 695	67.6%	1 491	59.5%	3 187	127.1%	980	82.3%	52.1%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	44 812	5 991	13.4%	6 956	15.5%	12 947	28.9%	4 861	47.8%	43.1%
Governance and Administration	475	413	87.1%	526	110.7%	939	197.8%	816	348.2%	(35.6%)
Executive & Council	89	107	119.2%	62	69.6%	169	188.9%		10.9%	(100.0%)
Budget & Treasury Office	238	297	124.7%	452	190.0%	749	314.8%	814	751.7%	(44.4%)
Corporate Services	147	10	6.6%	11	7.5%	21	14.0%	3	14.8%	282.09
Community and Public Safety	5 506	2 088	37.9%	1 565	28.4%	3 652	66.3%	1 560	41.1%	.3%
Community & Social Services	12	1 981	16 157.4%	1 114	9 088.8%	3 095	25 246.2%	1 560	44.1%	(28.6%
Sport And Recreation	5 273	107	2.0%	450	8.5%	557	10.6%		-	(100.0%
Public Safety	221	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	263	2 950	1 120.0%	3 938	1 495.3%	6 888	2 615.3%	2 353	49.2%	67.4%
Planning and Development	16	2	9.8%	-	-	2	9.8%	-	-	-
Road Transport	248	2 948	1 190.7%	3 938	1 590.5%	6 886	2 781.2%	2 353	49.3%	67.49
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	38 569	541	1.4%	927	2.4%	1 468	3.8%	132	46.7%	604.4%
Electricity	159	515	323.4%	344	215.6%	859	539.1%	-	34.8%	(100.0%)
Water	18 309	25	.1%	7	-	32	.2%	66	144.5%	(89.0%)
Waste Water Management	14 482	-	-	376	2.6%	376	2.6%	66	25.0%	472.79
Waste Management	5 618	-	-	200	3.6%	200	3.6%	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-

				2013/14				201		
	Budget	First 0	Quarter	Second	I Quarter	Year	to Date	Second	Quarter	
Discount	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
R thousands							арргорпацоп		арргорпацоп	
Cash Flow from Operating Activities										
Receipts	89 657	47 100	52.5%	14 791	16.5%	61 891	69.0%	24 971	55.2%	(40.8%
Ratepayers and other	-	21 306	-	6 410	-	27 716	-	7 378	31.4%	(13.1%
Government - operating	53 974	21 014	38.9%	300	.6%	21 314	39.5%	17 559	78.0%	(98.3%
Government - capital	34 306	4 108	12.0%	8 081	23.6%	12 189	35.5%		49.9%	(100.0%
Interest	1 352	669	49.5%	-	-	669	49.5%	26	40.3%	(100.0%
Dividends	25	3	12.2%	-	-	3	12.2%	8	4 340.8%	(100.0%
Payments	(105 000)	(26 623)	25.4%	(21 342)	20.3%	(47 965)	45.7%	(17 355)	33.6%	23.0%
Suppliers and employees	(104 932)	(26 435)	25.2%	(19 255)	18.3%	(45 690)	43.5%	(17 334)	33.6%	11.19
Finance charges	(68)	(187)	275.6%	(33)	48.7%	(221)	324.3%	(20)	30.9%	62.39
Transfers and grants	-			(2 055)	-	(2 055)	-		-	(100.0%
Net Cash from/(used) Operating Activities	(15 343)	20 477	(133.5%)	(6 551)	42.7%	13 926	(90.8%)	7 616	152.8%	(186.0%
Cash Flow from Investing Activities										
Receipts	8 208	(12 073)	(147.1%)	-	-	(12 073)	(147.1%)	-		-
Proceeds on disposal of PPE	2 638	2 292	86.9%	-	-	2 292	86.9%		-	-
Decrease in non-current debtors	(150)	(7 206)	4 804.1%	-		(7 206)	4 804.1%	-		-
Decrease in other non-current receivables	(80)	(159)	199.3%	-	-	(159)	199.3%		-	-
Decrease (increase) in non-current investments	5 800	(7 000)	(120.7%)	-	-	(7 000)	(120.7%)	-	-	-
Payments	(36 812)	(8 308)	22.6%	(4 428)	12.0%	(12 735)	34.6%	(4 861)	47.8%	(8.9%
Capital assets	(36 812)	(8 308)	22.6%	(4 428)	12.0%	(12 735)	34.6%	(4 861)	47.8%	(8.9%
Net Cash from/(used) Investing Activities	(28 604)	(20 381)	71.3%	(4 428)	15.5%	(24 809)	86.7%	(4 861)	47.8%	(8.9%
Cash Flow from Financing Activities										
Receipts	-	19	-	-	-	19	-	-	-	-
Short term loans	-	-	-	-	-	-			-	-
Borrowing long term/refinancing	-	-	-	-	-	-			-	-
Increase (decrease) in consumer deposits	-	19	-	-	-	19			-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-		-	-	-	-		-	-
Net Cash from/(used) Financing Activities	-	19			-	19	-		-	-
Net Increase/(Decrease) in cash held	(43 947)	115	(.3%)	(10 979)	25.0%	(10 864)	24.7%	2 754	(1 793.9%)	(498.6%
Cash/cash equivalents at the year begin:	42 000	13 508	32.2%	13 623	32.4%	13 508	32.2%	28 145	269.0%	(51.6%

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	362	4.2%	289	3.4%	372	4.3%	7 555	88.1%	8 577	22.0%		-		-
Trade and Other Receivables from Exchange Transactions - Electric	363	14.0%	155	6.0%	155	5.9%	1 925	74.1%	2 598	6.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	755	6.7%	675	6.0%	587	5.2%	9 318	82.2%	11 334	29.1%	-	-	-	
Receivables from Exchange Transactions - Waste Water Manageme	345	4.4%	289	3.7%	309	3.9%	6 963	88.1%	7 907	20.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	327	4.2%	279	3.6%	307	4.0%	6 848	88.2%	7 761	19.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	16	2.3%	15	2.2%	7	1.1%	670	94.5%	709	1.8%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-		-	-	-	-	-		-	-	-
Other	14	24.8%	2	2.8%	1	2.3%	39	70.0%	55	.1%		-		
Total By Income Source	2 181	5.6%	1 704	4.4%	1 738	4.5%	33 317	85.6%	38 941	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	256	5.9%	212	4.9%	174	4.1%	3 662	85.1%	4 304	11.1%		-		-
Commercial	637	7.1%	467	5.2%	436	4.9%	7 433	82.8%	8 974	23.0%		-		-
Households	1 286	5.0%	1 024	4.0%	1 127	4.4%	22 220	86.6%	25 659	65.9%	-	-	-	-
Other	2	44.4%	0	2.7%	0	2.8%	2	50.1%	4		-	-	-	
Total By Customer Group	2 181	5.6%	1 704	4.4%	1 738	4.5%	33 317	85.6%	38 941	100.0%				

Part 5: Creditor Age Analysis

	0 - 30) Days	31 - 60 Days		61 - 9) Days	Over 9	90 Days	Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-		-	-	
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-		-	-	
Pensions / Retirement	-	-	-	-	-	-		-	-	
Loan repayments	-	-	-	-	-	-		-	-	
Trade Creditors	-		81	84.0%	15	16.0%	-	-	96	100.0%
Auditor-General	-	-	-	-	-	-		-	-	
Other	-	-	-	-	-	-	-	-	-	-
Total			81	84.0%	15	16.0%		-	96	100.0%

Contact Details		
Municipal Manager	Mr Zolile Manjiya	053 205 9200
Einancial Manager	Mr Zolilo Maniiya	053 205 0200

Source Local Government Database

FREE STATE: KOPANONG (FS162) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

Part1: Operating Revenue and Expenditure	1			2013/14				201	12/13	I
	Budget	First (Quarter		Quarter	Year	to Date		Quarter	1
	Main	Actual	1st Q as % of	Actual	2nd Q as % of	Actual	Total	Actual	Total	Q2 of 2012/13
R thousands	appropriation	Expenditure	Main appropriation	Expenditure	Main appropriation	Expenditure	Expenditure as % of main appropriation	Expenditure		to Q2 of 2013/14
Operating Revenue and Expenditure										
	000.400	75.550	00.00/	75.040	00.00/	450 574	70.40/	55.400	05.00/	36.1%
Operating Revenue	208 106	75 558	36.3%	75 016	36.0%	150 574	72.4%	55 138	65.0%	
Property rates	16 535	1 709	10.3%	2 940	17.8%	4 649	28.1%	1 897	22.2%	54.99
Property rates - penalties and collection charges Service charges - electricity revenue	50 583					-	:	-	-	
Service charges - electricity revenue Service charges - water revenue	14 959	1 072	7.2%	1 474	9.9%	2 546	17.0%	1 185	21.8%	24.49
Service charges - water revenue Service charges - sanitation revenue	14 959	1072	7.2% 8.1%	1 4/4	9.9%	2 546 1 888	17.0%	1 185	21.8%	24.49
Service charges - sanitation revenue Service charges - refuse revenue	7 282	613	8.4%	812	11.1%	1 425	19.6%	668	20.4%	23.37
Service charges - refuse revenue Service charges - other	1 202	013	0.476	012	11.176	1 425	19.0%	000	21.0%	21.47
Rental of facilities and equipment	1	-		-	-	-	· ·	-	-	
Interest earned - external investments				-					-	
Interest earned - outstanding debtors										
Dividends received			-	-		_	Ī .		-	
Fines										
Licences and permits										
Agency services										
Transfers recognised - operational	92 086	35 668	38.7%	38 037	41.3%	73 705	80.0%	29 514	74.8%	28.9%
Other own revenue	16 646	35 689	214.4%	30 672	184.3%	66 361	398.7%	20 996	312.7%	46.1%
Gains on disposal of PPE	-		-		-	-	-		-	-
Operating Expenditure	250 339	61 641	24.6%	56 861	22.7%	118 502	47.3%	69 873	77.5%	(18.6%)
Employee related costs	76 214	19 373	25.4%	19 097	25.1%	38 470	50.5%	18 841	47.7%	1.4%
Remuneration of councillors	4 320	1 010	23.4%	673	15.6%	1 684	39.0%	1 123	32.6%	(40.0%)
Debt impairment		10 558		7 039		17 597				(100.0%
Depreciation and asset impairment	42 232	-	-		-			1 750	50.0%	(100.0%)
Finance charges		-	-		-				-	
Bulk purchases	52 826	3 894	7.4%	3 528	6.7%	7 422	14.1%	6 852	29.0%	(48.5%
Other Materials		7 776	-	82		7 858		3 996	-	(98.0%
Contracted services		-	-	-	-	-			-	-
Transfers and grants		7 035	-	2 923	-	9 958			-	(100.0%
Other expenditure	74 747	11 994	16.0%	23 520	31.5%	35 514	47.5%	37 312	134.1%	(37.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	(42 233)	13 917		18 155		32 072		(14 735)		
Transfers recognised - capital		24 550	-	20 185	-	44 736	-	1 424		1 317.59
Contributions recognised - capital		-	-	-	-	-		-	-	-
Contributed assets	-		-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	(42 233)	38 467		38 340		76 807		(13 311)		
Taxation	-									
Surplus/(Deficit) after taxation	(42 233)	38 467		38 340		76 807		(13 311)		
Attributable to minorities	· ·				-	-	-		-	-
Surplus/(Deficit) attributable to municipality	(42 233)	38 467		38 340		76 807		(13 311)		
Share of surplus/ (deficit) of associate	-		-		-	-	-	-		
Surplus/(Deficit) for the year	(42 233)	38 467		38 340		76 807		(13 311)		

				2013/14				201		
	Budget	First 0	Quarter	Second	l Quarter	Year	to Date	Second	Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
R thousands							арргорпацоп		арргорпацоп	
Capital Revenue and Expenditure										
Source of Finance	51 271	14 934	29.1%	9 559	18.6%	24 492	47.8%	3 996	20.1%	139.2%
National Government	48 281	14 850	30.8%	9 559	19.8%	24 408	50.6%	3 996	21.2%	139.2%
Provincial Government	-	-	-	-	-	-	-		-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	48 281	14 850	30.8%	9 559	19.8%	24 408	50.6%	3 996	21.2%	139.2%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 990	1.	-	-	-	1.	-	-	-	-
Public contributions and donations	-	84	-	-	-	84	-	-	-	-
Capital Expenditure Standard Classification	51 271	14 934	29.1%	9 559	18.6%	24 492	47.8%	3 996	20.1%	139.2%
Governance and Administration	950	427	45.0%	-	-	427	45.0%	-	-	-
Executive & Council	350	97	27.8%	-	-	97	27.8%		-	-
Budget & Treasury Office	600	330	55.0%	-	-	330	55.0%	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	4 765	199	4.2%	-	-	199	4.2%	-	-	-
Community & Social Services	1 040	-	-	-	-	-	-		-	-
Sport And Recreation	3 725	-	-	-	-	-	-		-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	199	-	-	-	199	-	-	-	-
Health Economic and Environmental Services			-				-	-	-	
	11 231	4 183	37.2%	2 354	21.0%	6 537	58.2%		-	(100.0%)
Planning and Development Road Transport	11 231	4 183	37.2%	2 354	21.0%	6 537	58.2%		-	(100.0%)
Environmental Protection	11 231	4 103	31.276	2 354	21.076	0 037	30.276			(100.0%)
Trading Services	34 325	10 124	29.5%	7 205	21.0%	17 329	50.5%	3 996	28.5%	80.3%
Electricity	1 050	10 124	29.5%	7 205	21.0%	17 329	30.3%	3 990	20.5%	00.3%
Water	24 900	10 032	40.3%	5 864	23.6%	15 896	63.8%	3 996	39.7%	46.8%
Waste Water Management	8 375	92	1.1%	1 340	16.0%	1 433	17.1%	3 330	33.1 /0	(100.0%)
Waste Management		-	1.170	. 540	.3.070	1 400	17.170			(100.070)
Other	-				-	-	-	-		- 1
					l .				l	l

Receipts Sepanditure Sep		2012/13					2013/14				
R thousands September Se		Quarter	Second	to Date	Year	Quarter	Second	Quarter	First 0	Budget	
Cash Flow from Operating Activities Receipts 256 389 100 108 39.0% 95 202 37.1% 195 310 76.2% 62 808 Ratepsyers and other 116 022 39 890 34.4% 66 83 5.8% 46 573 40.1% 25 624 60 cemment - capital 42 281 24 550 50.8% 21 099 43.7% 45 640 94.5% 7 670 11.2% 29 514 60 cemment - capital 42 281 24 550 50.8% 21 099 43.7% 45 640 94.5% 7 670 11.2% 29 514 60 cemment - capital 48 281 24 550 50.8% 21 099 43.7% 45 640 94.5% 7 670 11.2% 29 514 60 cemment - capital 60 cemment -		Total Expenditure as % of main		Expenditure as % of main		Main		Main			
Receipts 256 389 100 108 39.0% 95 202 37.1% 195 310 76.2% 62 808	n	appropriation		appropriation							R thousands
Ratepayers and other		1									Cash Flow from Operating Activities
Government - operating	8% 51.69	76.8%	62 808	76.2%	195 310	37.1%	95 202	39.0%	100 108	256 389	Receipts
Government -capital interest	8% (73.9%	57.8%	25 624	40.1%	46 573	5.8%	6 683	34.4%	39 890	116 022	Ratepayers and other
Interest	.4% 128.5	72.4%	29 514	112.0%	103 097	73.2%	67 429	38.7%	35 668	92 086	Government - operating
Dividends 128 820 119 462 40.0% (75 366) 2.5.2% (194 838) 65.3% (59 508)	- 175.09		7 670	94.5%	45 640	43.7%	21 089	50.8%	24 550	48 281	Government - capital
Payments (28 620) (119 462) 40.0% (73 386) 25.2% (194 858) 65.3% (59 508)		- '		-	-		-	-	-	-	Interest
Suppliers and employees (297 701) (119 482) 40.1% (53 096) 17.8% (172 588) 58.0% (59 508) Finance charges (919) (919) 22 200)		- '		-	-		-	-	-	-	Dividends
Finance charges Transfer and grants Transfer a	0% 26.79	69.0%	(59 508)	65.3%	(194 858)	25.2%	(75 396)	40.0%	(119 462)	(298 620)	Payments
Transfers and grants	.0% (10.89	69.0%	(59 508)	58.0%	(172 558)	17.8%	(53 096)	40.1%	(119 462)	(297 701)	Suppliers and employees
Net Cash from/(used) Operating Activities (42 231) (19 354) 45.8% 19 805 (46.9%) 451 (1.1%) 3 300 (17 234) (19 354) (19		- '		-			- 1	-		(919)	Finance charges
Cash Flow from Investing Activities	- (100.09	-	-	-	(22 300)	-	(22 300)	-		_	Transfers and grants
Receipts	%) 500.2%	(137.7%)	3 300	(1.1%)	451	(46.9%)	19 805	45.8%	(19 354)	(42 231)	Net Cash from/(used) Operating Activities
Proceeds on disposal of PFE		1									Cash Flow from Investing Activities
Decrease in non-current debtors	. -	- '	-	-	-	-	-	-	-	-	Receipts
Decrease in other non-current receivables		- '		-	-		-	-	-	-	Proceeds on disposal of PPE
Decrease (norease) in non-current investments		- '	-	-	-	-		-	-	-	Decrease in non-current debtors
Payments		- '	-	-	-	-		-	-	-	Decrease in other non-current receivables
Capital assets - (14 934) - (12 349) - (27 283) - (3 996)		- '		-	-		-	-	-	-	Decrease (increase) in non-current investments
Net Cash from/(used) Investing Activities - (14 934) - (12 349) - (27 283) - (3 996)	- 209.19	-	(3 996)	-	(27 283)	-	(12 349)	-	(14 934)	-	Payments
Cash Flow from Financing Activities Receipts Short term loans Borrowing long term/refinancing Increase (decrease) in consumer deposits Payments	- 209.15	- '	(3 996)	-	(27 283)		(12 349)	-	(14 934)	-	Capital assets
Receipts	- 209.1%		(3 996)	-	(27 283)	-	(12 349)	-	(14 934)		Net Cash from/(used) Investing Activities
Short term loans Borrowing long term/refinancing Increase (decrease) in consumer deposits Payments		1									Cash Flow from Financing Activities
Borrowing long term/refinancing	. .	- '	-	-		-		-	-		Receipts
Increase (decrease) in consumer deposits		- '	-	-	-	-		-	-	-	Short term loans
Payments		- '	-	-	-	-		-	-	-	Borrowing long term/refinancing
		- '	-	-	-	-		-	-	-	Increase (decrease) in consumer deposits
Repayment of borrowing	. -	- '	-	-	-	-	-	-	-	-	Payments
		- '		-	-		-	-	-	-	Repayment of borrowing
Net Cash from/(used) Financing Activities			-	-	-	-		-	-	-	Net Cash from/(used) Financing Activities
Net Increase/(Decrease) in cash held (42 231) (34 288) 81.2% 7 456 (17.7%) (26 832) 63.5% (696)	9% (1 171.0%	8.9%	(696)	63.5%	(26 832)	(17.7%)	7 456	81.2%	(34 288)	(42 231)	Net Increase/(Decrease) in cash held
Cash/cash equivalents at the year begin: (34 288) 44	- (77 374.69	- '	44	- 1			(34 288)	-	- 1		
Cash/cash equivalents at the year end: (42 231) (34 288) 81.2% (26 832) 63.5% (26 832) 63.5% (652)	9% 4 016.79	8.9%	(652)	63.5%	(26 832)	63.5%	(26 832)	81.2%	(34 288)	(42 231)	Cash/cash equivalents at the year end:

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	678	4.9%	764	5.5%	954	6.8%	11 547	82.8%	13 943	22.3%		-		-
Trade and Other Receivables from Exchange Transactions - Electric		-	-		-			-				-		-
Receivables from Non-exchange Transactions - Property Rates	49	.3%	48	.3%	47	.3%	15 894	99.1%	16 038	25.6%		-		-
Receivables from Exchange Transactions - Waste Water Manageme	481	3.0%	589	3.6%	669	4.1%	14 565	89.3%	16 303	26.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	340	2.9%	478	4.1%	492	4.2%	10 481	88.9%	11 791	18.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	45	1.4%	46	1.5%	60	1.9%	2 990	95.2%	3 141	5.0%	-	-	-	-
Interest on Arrear Debtor Accounts			-	-	-	-	-		-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend			-	-	-	-	-		-	-	-	-	-	-
Other	-		-				1 391	100.0%	1 391	2.2%	-	-		
Total By Income Source	1 593	2.5%	1 924	3.1%	2 222	3.5%	56 867	90.8%	62 607	100.0%		-		-
Debtors Age Analysis By Customer Group														
Organs of State	194	6.1%	174	5.5%	152	4.8%	2 658	83.6%	3 178	5.1%		- 1		-
Commercial	23	2.4%	29	3.1%	34	3.7%	843	90.7%	930	1.5%		- 1		-
Households	1 377	2.4%	1 721	2.9%	2 035	3.5%	53 366	91.2%	58 499	93.4%		-		-
Other		-	-		-			-	-		-	-		-
Total By Customer Group	1 593	2.5%	1 924	3.1%	2 222	3.5%	56 867	90.8%	62 607	100.0%				

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90	Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-		-	-	-	-	-	-	-	-
Bulk Water	1 716	3.5%	(1 213)	(2.5%)	2 910	6.0%	45 022	93.0%	48 435	61.6%
PAYE deductions	664	9.7%	664	9.7%	635	9.3%	4 873	71.3%	6 837	8.7%
VAT (output less input)	-	-	(813)	23.7%	(873)	25.4%	(1 748)	50.9%	(3 434)	(4.4%)
Pensions / Retirement	-	-			-		13 329	100.0%	13 329	16.9%
Loan repayments	-	-			-		-	-	-	-
Trade Creditors	-		-	-	-	-	-	-	-	-
Auditor-General	1 401	38.1%	(1 001)	(27.2%)	(400)	(10.9%)	3 677	100.0%	3 677	4.7%
Other	-	-	-	-	-	-	9 803	100.0%	9 803	12.5%
Total	3 781	4.8%	(2 363)	(3.0%)	2 273	2.9%	74 957	95.3%	78 648	100.0%

Contact Details		
Municipal Manager	Ms LY Moletsane	051 713 9202
Einancial Manager	Mr Dhakien makhna	051 713 0243

Source Local Government Database

FREE STATE: MOHOKARE (FS163) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

Part 1: Operating Revenue and Expenditure				2013/14				201	2/13	
	Budget	First (Quarter	Second	l Quarter	Year	to Date	Second	Quarter	1
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	119 957	37 410	31.2%	25 682	21.4%	63 092	52.6%	24 746	67.1%	3.8%
Property rates	9 269	5 821	62.8%	407	4.4%	6 228	67.2%	640	11.5%	(36.4%
Property rates - penalties and collection charges	9 209	3 02 1	02.076	407	4.470	0 220	01.270	040	11.370	(30.47)
Service charges - electricity revenue	20 000									
Service charges - water revenue	8 522	7 854	92.2%	8 453	99.2%	16 306	191.4%	3 934	202.9%	114.95
Service charges - sanitation revenue	6 796	1 999	29.4%	2 176	32.0%	4 175	61.4%	1 794	48.2%	21.3
Service charges - refuse revenue	4 248	1 331	31.3%	1 471	34.6%	2 802	66.0%	1 168	46.0%	25.9
Service charges - other	1210		01.070		01.070	2 002			10.0%	20.0
Rental of facilities and equipment	2 469	107	4.3%	112	4.5%	219	8.9%	144	41.3%	(22.1%
Interest earned - external investments	2 403	1	26.4%	2	98.7%	3	125.0%	1	6.7%	335.2
Interest earned - outstanding debtors	1 .	102	20.170	147		249	120.070	. 0	1.0%	37 250.09
Dividends received	9	9	97.5%			9	97.5%		103.8%	0. 200.0
Fines	3 000	9	.3%	20	.7%	30	1.0%	12	94.3%	71.19
Licences and permits	0			0	31.4%	0	31.4%			(100.09
Agency services			_		-		-			(
Transfers recognised - operational	59 125	19 904	33 7%	12 846	21.7%	32 750	55 4%	16 970	73.2%	(24.39
Other own revenue	6 514	274	4.2%	47	.7%	321	4.9%	83	1.4%	(43.19
Gains on disposal of PPE	-	-	- "	-		-	-	-	- "	
Operating Expenditure	133 391	18 322	13.7%	23 990	18.0%	42 312	31.7%	23 189	34.8%	3.5%
Employee related costs	49 016	11 474	23.4%	11 923	24.3%	23 398	47.7%	9 689	45.8%	23.1
Remuneration of councillors	2 963	711	24.0%	711	24.0%	1 422	48.0%	613	46.7%	16.19
Debt impairment	4 748		-	-	-					
Depreciation and asset impairment	21 952		-		-					
Finance charges	537	60	11.1%	60	11.1%	120	22.3%	68	21.7%	(12.09
Bulk purchases	16 000	281	1.8%	77	.5%	358	2.2%	440	52.7%	(82.59
Other Materials	7 544	615	8.2%	418	5.5%	1 033	13.7%	994	54.4%	(58.09
Contracted services	312	14	4.5%	189	60.6%	204	65.2%	2 643	75.9%	(92.89
Transfers and grants	5 850	952	16.3%	724	12.4%	1 676	28.6%	2 787	9.1%	(74.09
Other expenditure	24 469	4 214	17.2%	9 887	40.4%	14 102	57.6%	5 955	65.7%	66.0
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(13 434)	19 088		1 692		20 780		1 557		
Transfers recognised - capital	41 887	3 855	9.2%	9 559	22.8%	13 414	32.0%	4 622	13.3%	106.89
Contributions recognised - capital	-		-	-		-	-	-	-	
Contributed assets	50 820	7 328	14.4%	8 111	16.0%	15 439	30.4%	10	-	81 011.59
Surplus/(Deficit) after capital transfers and contributions	79 273	30 271		19 361		49 633		6 189		
Taxation	-									
Surplus/(Deficit) after taxation	79 273	30 271		19 361		49 633		6 189		
Attributable to minorities	-	-	-		-		-		-	
Surplus/(Deficit) attributable to municipality	79 273	30 271		19 361		49 633		6 189		
Share of surplus/ (deficit) of associate	-	-	-	-		-	-	-	-	
Surplus/(Deficit) for the year	79 273	30 271		19 361		49 633		6 189		

					201	2/13				
	Budget	First 0	Quarter	Second	I Quarter	Year	to Date	Second	Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main	Actual Expenditure	% of main	Q2 of 2012/13 to Q2 of 2013/14
R thousands							appropriation		appropriation	
Capital Revenue and Expenditure										
Source of Finance	50 820	6 750	13.3%	9 536	18.8%	16 286	32.0%	11 019	46.6%	(13.5%)
National Government	48 887	6 750	13.8%	9 536	19.5%	16 286	33.3%	10 410	45.5%	(8.4%)
Provincial Government	-	-	-	-	-	-	-	481	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	48 887	6 750	13.8%	9 536	19.5%	16 286	33.3%	10 891	47.0%	(12.4%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	1 933	-	-	-	-	-	-	128	-	(100.0%)
Capital Expenditure Standard Classification	50 820	6 750	13.3%	9 536	18.8%	16 286	32.0%	11 019	46.6%	(13.5%)
Governance and Administration	886	-	-	-	-	-	-	-	103.7%	-
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	414	-	-	-	-	-	-	-	-	-
Corporate Services	472	-	-	-	-	-	-	-	191.7%	
Community and Public Safety	3 049	93	3.0%	334	11.0%	427	14.0%	106	-	214.1%
Community & Social Services	27	-	-	-	-	-	-	-	-	-
Sport And Recreation	3 022	93	3.1%	334	11.1%	427	14.1%	106	-	214.1%
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	8 124	222	2.7%	82	1.0%	304	3.7%	609	172.7%	(86.5%)
Planning and Development	-	-	-	-	-	-	-		-	-
Road Transport	8 124	222	2.7%	82	1.0%	304	3.7%	609	172.7%	(86.5%)
Environmental Protection										
Trading Services	38 761	6 435	16.6%	9 119	23.5%	15 554	40.1%	10 303	41.4%	
Electricity	1 781	-	-	346	19.4%	346	19.4%	896	-	(61.4%)
Water	25 116	5 604	22.3%	4 874	19.4%	10 478	41.7%	6 106	221.1%	
Waste Water Management	11 864	831	7.0%	3 899	32.9%	4 730	39.9%	3 301	19.9%	18.1%
Waste Management	_	-	-	-	-	-	-	-		·
Other	-	-	•	-	-	•	-	-	-	-

				2013/14				201		
	Budget	First 0	Quarter	Second	I Quarter	Year	to Date	Second	Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main	Actual Expenditure	Total Expenditure as % of main	Q2 of 2012/13 to Q2 of 2013/1
R thousands							appropriation		appropriation	
Cash Flow from Operating Activities										
Receipts	157 097	37 053	23.6%	25 689	16.4%	62 742	39.9%	26 103	53.5%	(1.6%
Ratepayers and other	56 071	1 658	3.0%	2 756	4.9%	4 414	7.9%	1 795	18.7%	53.59
Government - operating	59 125	21 554	36.5%	12 846	21.7%	34 400	58.2%	17 270	73.2%	(25.69
Government - capital	41 887	13 841	33.0%	10 087	24.1%	23 928	57.1%	7 037	52.1%	43.35
Interest	5	-	-		-	-	-	1	17.7%	(100.09
Dividends	9	-	-		-	-			25.6%	
Payments	(112 424)	(21 033)	18.7%	(20 353)	18.1%	(41 386)	36.8%	(20 616)	54.5%	(1.3%
Suppliers and employees	(105 969)	(21 033)	19.8%	(20 219)	19.1%	(41 252)	38.9%	(20 616)	55.9%	(1.9%
Finance charges	(605)	-	-	(13)	2.1%	(13)	2.1%		6.5%	(100.09
Transfers and grants	(5 850)		-	(121)	2.1%	(121)	2.1%		-	(100.09
Net Cash from/(used) Operating Activities	44 673	16 020	35.9%	5 336	11.9%	21 356	47.8%	5 488	51.5%	(2.8%
Cash Flow from Investing Activities										
Receipts	_	-	-	-				10 949	.5%	(100.0%
Proceeds on disposal of PPE	-	-	-		-	-	-		-	
Decrease in non-current debtors	-	-	-		-	-	-		-	
Decrease in other non-current receivables		-	-		-	-			-	-
Decrease (increase) in non-current investments	-	-	-		-	-	-	10 949	-	(100.09
Payments	(49 371)	(6 750)	13.7%	(9 536)	19.3%	(16 286)	33.0%	(11 019)	-	(13.5%
Capital assets	(49 371)	(6 750)	13.7%	(9 536)	19.3%	(16 286)	33.0%	(11 019)	-	(13.59
Net Cash from/(used) Investing Activities	(49 371)	(6 750)	13.7%	(9 536)	19.3%	(16 286)	33.0%	(70)	47.2%	13 600.09
Cash Flow from Financing Activities										
Receipts	5 860	-		-				-		-
Short term loans	5 800	-	-	-	-	-			-	-
Borrowing long term/refinancing	-	-	-	-	-	-			-	-
Increase (decrease) in consumer deposits	60	-	-		-	-			-	
Payments		(68)	-	(68)	-	(136)	-	(136)	3.3%	(49.9%
Repayment of borrowing	-	(68)	-	(68)	-	(136)	-	(136)	3.3%	(49.9%
Net Cash from/(used) Financing Activities	5 860	(68)	(1.2%)	(68)	(1.2%)	(136)	(2.3%)	(136)	3.3%	(49.9%
Net Increase/(Decrease) in cash held	1 162	9 202	791.9%	(4 268)	(367.3%)	4 934	424.6%	5 282	708.9%	(180.8%
Cash/cash equivalents at the year begin:	(1 384)	56	(4.0%)	9 258	(669.0%)	56	(4.0%)	79	-	11 682.0
Cash/cash equivalents at the year end:	(222)	9 258	(4 170.4%)	4 990	(2 247.7%)	4 990	(2 247.7%)	5 360	800.0%	(6.99

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ots Written Off to		Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 258	7.7%	1 388	3.3%	4 731	11.1%	33 181	78.0%	42 557	41.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	0		0		0	-	151	99.9%	151	.1%	-	-	-	
Receivables from Non-exchange Transactions - Property Rates	439	5.9%	372	5.0%	358	4.8%	6 280	84.3%	7 449	7.3%	-	-	-	
Receivables from Exchange Transactions - Waste Water Manageme	633	3.3%	590	3.1%	581	3.0%	17 292	90.6%	19 097	18.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	440	3.1%	420	2.9%	417	2.9%	13 031	91.1%	14 308	14.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	28	2.8%	19	2.0%	20	2.0%	913	93.2%	980	1.0%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	126	.7%	123	.7%	122	.7%	17 645	97.9%	18 015	17.6%		-		
Total By Income Source	4 924	4.8%	2 912	2.8%	6 230	6.1%	88 492	86.3%	102 557	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	11	2.9%	10	2.7%	13	3.2%	358	91.2%	392	.4%		-		
Commercial	359	6.3%	306	5.4%	281	4.9%	4 759	83.4%	5 705	5.6%	-	-	-	-
Households	4 221	5.0%	2 284	2.7%	4 090	4.8%	74 223	87.5%	84 817	82.7%	-	-	-	-
Other	332	2.9%	311	2.7%	1 846	15.9%	9 153	78.6%	11 643	11.4%	-	-		
Total By Customer Group	4 924	4.8%	2 912	2.8%	6 230	6.1%	88 492	86.3%	102 557	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30) Days	31 - 60 Days		61 - 90	Days Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-			-	-	
PAYE deductions	-	-	-	-	-			-	-	
VAT (output less input)	-	-	-	-	-	-		-	-	
Pensions / Retirement	-	-	-	-	-			-	-	
Loan repayments	68	5.5%	12	1.0%	13	1.0%	1 148	92.5%	1 241	11.3%
Trade Creditors	180	2.4%	259	3.5%	1 055	14.3%	5 889	79.8%	7 382	67.0%
Auditor-General	1 244	51.8%	697	29.0%	462	19.2%		-	2 403	21.8%
Other	-	-	-	-	-	-		-	-	
Total	1 492	13.5%	968	8.8%	1 529	13.9%	7 037	63.8%	11 026	100.0%

Contact Details		
Municipal Manager	Mr TC Panyani	051 673 9602
Einancial Manager	Mr. IV Nikoei	051 673 0632

Source Local Government Database

FREE STATE: NALEDI (FS) (FS164) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

Part 1: Operating Revenue and Expenditure				2013/14				201	2/13	
	Budget	First (Quarter	Second	I Quarter	Year 1	to Date	Second	Quarter	i
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	86 677	14 462	16.7%	36 889	42.6%	51 351	59.2%	12 090	144.8%	205.1%
	4 272	594	13.9%	675	42.0% 15.8%	1 269	29.7%	613	1 669.5%	10.2%
Property rates Property rates - penalties and collection charges	4 2/2	594	13.9%	6/5	15.8%	1 269	29.7%	613	1 669.5%	(100.0%)
Service charges - electricity revenue	22 841	-		15 900	69.6%	15 900	69.6%		· ·	(100.0%
Service charges - electricity revenue Service charges - water revenue	4 084	1 070	26.2%	1 100	26.9%	2 171	53.2%	1 283	55.5%	(100.0%
Service charges - water revenue Service charges - sanitation revenue	3 790	869	20.2%	848	20.9%	1717	45.3%	777	29.5%	9.09
Service charges - refuse revenue	2 588	579	22.4%	566	21.9%	1 145	44.2%	553	37.8%	2.29
Service charges - reliase revenue Service charges - other	2 300	203	22.470	300	21.570	203	44.2 /0	333	37.070	2.27
Rental of facilities and equipment	329	203 49	15.0%	49	15.0%	203	30.0%	- 51	169.5%	(3.2%
Interest earned - external investments	136	49	15.0%	49	15.0%	99	.5%	2	109.5%	(100.0%
Interest earned - outstanding debtors	130	. '	.576			. '	.5 /6			(100.076
Dividends received	- 5			- 0	7.7%	- 0	7.7%	1	10.7%	(29.9%)
Fines	7	15	209.3%	11	154.9%	27	364.2%		10.7 /0	(100.0%)
Licences and permits			200.070		104.030		001270			(100.070
Agency services										
Transfers recognised - operational	40 740	6 918	17 0%	13 153	32.3%	20 070	49 3%	7 305	32 1%	80.09
Other own revenue	7 885	4 163	52.8%	4 586	58.2%	8 750	111.0%	1 504	251.6%	205.09
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	86 353	11 705	13.6%	36 500	42.3%	48 205	55.8%	9 874	18.5%	269.7%
Employee related costs	27 842	6 394	23.0%	6 063	21.8%	12 457	44.7%	5 687	35.1%	6.69
Remuneration of councillors	1 818	454	25.0%	571	31.4%	1 025	56.4%	576	50.7%	(1.0%
Debt impairment	5 000		25.070	371	31.470	1025	30.470	370	30.1 /0	(1.070
Depreciation and asset impairment	1 500	257	17.1%	2 153	143.6%	2 410	160.7%	13	4.9%	16 384.29
Finance charges	55	20,		2 100	110.070	2410	100.170		1.5%	10 001127
Bulk purchases	32 171									
Other Materials	02 111	67		579		646		5		11 803.09
Contracted services	2 530	14	.5%	72	2.8%	85	3.4%			(100.0%
Transfers and grants		173	-	3 821	-	3 995	-	172	14.7%	2 120.89
Other expenditure	15 438	4 346	28.2%	23 563	152.6%	27 909	180.8%	3 420	26.5%	589.09
Loss on disposal of PPE	-	-	-	(322)	-	(322)	-	-	-	(100.0%
Surplus/(Deficit)	324	2 757		389		3 146		2 217		
Transfers recognised - capital	29 337	-	-	13 843	47.2%	13 843	47.2%	-	164.8%	(100.0%
Contributions recognised - capital	-	-	-		-	-	-	-	-	
Contributed assets	-		-	-	-			-	-	-
Surplus/(Deficit) after capital transfers and contributions	29 660	2 757		14 232		16 989		2 217		
Taxation	-				-					
Surplus/(Deficit) after taxation	29 660	2 757		14 232		16 989		2 217		
Attributable to minorities	-		-	-	-	-			-	-
Surplus/(Deficit) attributable to municipality	29 660	2 757		14 232		16 989		2 217		
Share of surplus/ (deficit) of associate	-	-	-	-	-			-	-	-
Surplus/(Deficit) for the year	29 660	2 757		14 232		16 989		2 217		

				2013/14				201		
	Budget	First (Quarter	Second	I Quarter	Year	to Date	Second	l Quarter	
D. L.	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
R thousands							арргорпацоп		арргорпацоп	
Capital Revenue and Expenditure										
Source of Finance	29 338	-				-		61	.3%	(100.0%)
National Government	21 385	-	-	-	-	-	-	-	-	` - '
Provincial Government	7 850	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	61	-	(100.0%)
Transfers recognised - capital	29 235		-	-			-	61	.3%	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	103	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	29 338		-		-	-	-	61	.3%	(100.0%)
Governance and Administration	200	-	-	-	-	-	-	61	-	(100.0%)
Executive & Council	50	-	-	-	-	-	-	-	-	
Budget & Treasury Office	150	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	61	-	(100.0%)
Community and Public Safety	3 296		-	-			-	-		-
Community & Social Services	815		-	-	-	-	-			-
Sport And Recreation	2 482	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	1 000	-	-	-	-	-	-	-		-
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	1 000	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	24 841	-		-		-	-	-	-	-
Electricity	81	-	-	-	-	-	-	-	-	-
Water	16 500	-	-	-	-	-	-	-	-	-
Waste Water Management	8 260	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-		-	-	-		-

				2013/14				201	12/13	
	Budget	First (Quarter	Second	l Quarter	Year	to Date	Second	d Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	107 691	_	_		_	_	_	_	_	_
•		_	-	_	-	_	_	_	_	· ·
Ratepayers and other	37 575		-	-	-	-				-
Government - operating	40 740	-	-	-	-	-	-	-	-	-
Government - capital	29 235	-	-	-	-	-	-	-	-	-
Interest	136	-	-	-	-	-	-	-	-	-
Dividends	5	-	-	-	-	-	-	-	-	-
Payments	(86 352)	-	-	-	-	-	-	-	-	-
Suppliers and employees	(86 297)	-	-	-	-	-	-	-	-	-
Finance charges	(55)	-	-	-	-	-	-	-	-	-
Transfers and grants										
Net Cash from/(used) Operating Activities	21 339	-		-			-	-		-
Cash Flow from Investing Activities										
Receipts		-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-		-	-	-	-	-		-	-
Decrease in non-current debtors	-		-	-	-	-	-		-	-
Decrease in other non-current receivables			-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-		-	-	-	-	-		-	-
Payments	29 338		-	-	-	-	-	-	-	
Capital assets	29 338	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	29 338	-		-				-	-	
Cash Flow from Financing Activities										
Receipts			-	_	-			_		
Short term loans			-	_	-	_				
Borrowing long term/refinancing				_		_				
Increase (decrease) in consumer deposits	_			_		_			_	
Payments	_	l -	-		-			_		
Repayment of borrowing			-	_	-	_				
Net Cash from/(used) Financing Activities		-					-	-	-	
Net Increase/(Decrease) in cash held	50 677	_	_	_			_		_	
Cash/cash equivalents at the year begin:	6 543	l -	1	_	· ·	_	· ·	· ·	1	l .
		· ·	-	-	-	-	· ·		-	1
Cash/cash equivalents at the year end:	57 219			-		-				

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Deb	ts Written Off to tors	Impairment - Counci	Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	743	4.9%	365	2.4%	375	2.5%	13 657	90.2%	15 139	32.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(289)	(3.2%)	71	.8%	69	.8%	9 114	101.7%	8 965	19.5%		-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	565	5.1%	291	2.6%	290	2.6%	10 007	89.7%	11 153	24.2%	-	-		-
Receivables from Exchange Transactions - Waste Management	424	4.9%	206	2.4%	205	2.4%	7 813	90.3%	8 649	18.8%	-	-		-
Receivables from Exchange Transactions - Property Rental Debtors	-		-	-	-	-	-	-	-	-	-	-		-
Interest on Arrear Debtor Accounts			-	-	-	-	508	100.0%	508	1.1%	-	-		-
Recoverable unauthorised, irregular or fruitless and wasteful Expend			-	-	-	-	-		-		-	-		
Other	(831)	(52.3%)	10	.6%	10	.6%	2 400	151.1%	1 588	3.5%		-		-
Total By Income Source	612	1.3%	943	2.1%	948	2.1%	43 499	94.6%	46 002	100.0%				-
Debtors Age Analysis By Customer Group														
Organs of State	(272)	(9.4%)	46	1.6%	45	1.6%	3 073	106.3%	2 892	6.3%		-		-
Commercial	(312)	(228.9%)	14	10.2%	13	9.6%	421	309.1%	136	.3%		-		-
Households	1 546	3.8%	884	2.2%	889	2.2%	36 899	91.7%	40 218	87.4%		-	-	-
Other	(350)	(12.7%)	0		0		3 106	112.7%	2 757	6.0%		-	-	-
Total By Customer Group	612	1.3%	943	2 1%	948	2 1%	43 499	94.6%	46 002	100.0%				

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 9	0 Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water		-	-		-	-	11 114	100.0%	11 114	90.9%
PAYE deductions	-		-	-	-	-	-		-	-
VAT (output less input)		-	-		-	-		-	-	
Pensions / Retirement		-	-		-	-		-	-	
Loan repayments		-	-		-	-		-	-	
Trade Creditors	-		-	-		-	-	-	-	-
Auditor-General	185	23.5%	84	10.6%	-	-	520	65.9%	790	6.5%
Other	-	-	-	-	-	-	325	100.0%	325	2.7%
Total	185	1.5%	84	.7%	-	-	11 959	97.8%	12 228	100.0%

Contact Details		
Municipal Manager	Mr W Lefora	051 541 0012
Financial Manager	Mr Thabang Moses	051 541 0012

Source Local Government Database

FREE STATE: XHARIEP (DC16) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

Part 1: Operating Revenue and Expenditure				2013/14				201	2/13	
	Budget	First (Quarter	Second	I Quarter	Year	to Date	Second	Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/1
Operating Revenue and Expenditure										
Operating Revenue	60 555	18 441	30.5%	13 259	21.9%	31 700	52.3%	9 609	41.5%	38.09
Property rates	00 000	10 441	30.370	10 200	21.370	31700	02.070	3 003	41.070	30.07
Property rates - penalties and collection charges			-							
Service charges - electricity revenue	_		_			_			_	
Service charges - water revenue	_		_		_					-
Service charges - sanitation revenue	-	-	-					-	-	-
Service charges - refuse revenue	-	-	-		-				-	-
Service charges - other	-	-	-		-				-	-
Rental of facilities and equipment	341	53	15.7%	46	13.6%	100	29.3%	31	46.3%	52.25
Interest earned - external investments	129	38	29.5%	20	15.9%	58	45.4%	19	99.9%	5.35
Interest earned - outstanding debtors	11	-	-	-	-	-	-		-	-
Dividends received	-	-	-		-	-	-		-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-		-	-
Agency services	-	-	-	-	-	-	-		-	-
Transfers recognised - operational	59 971	18 180	30.3%	13 182	22.0%	31 362	52.3%	7 773	30.3%	69.69
Other own revenue	104	89	85.5%	10	10.0%	99	95.4%	1 786	8 497.6%	(99.4%
Gains on disposal of PPE	-	81	-	-	-	81	-	-	-	-
Operating Expenditure	62 856	15 044	23.9%	16 283	25.9%	31 327	49.8%	20 531	63.3%	(20.7%
Employee related costs	34 411	7 150	20.8%	8 762	25.5%	15 912	46.2%	7 825	45.8%	12.09
Remuneration of councillors	3 240	803	24.8%	592	18.3%	1 395	43.1%	711	47.3%	(16.7%
Debt impairment	-	-	-		-	-	-		-	-
Depreciation and asset impairment	3 867	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-		-	-
Bulk purchases	-	-	-	-	-	-	-		-	-
Other Materials	-	-	-	-	-	-	-		-	-
Contracted services	600	191	31.8%	122	20.3%	312	52.0%	202	-	(39.8%
Transfers and grants										
Other expenditure	20 739	6 899	33.3%	6 808	32.8%	13 707	66.1%	11 794	86.4%	(42.3%
Loss on disposal of PPE	-		-		-	-	-	-	-	
Surplus/(Deficit)	(2 301)	3 397		(3 024)		374		(10 923)		
Transfers recognised - capital	-	1 269	-	-	-	1 269	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-		-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(2 301)	4 666		(3 024)		1 643		(10 923)		
Taxation	-			-	-		-		-	-
Surplus/(Deficit) after taxation	(2 301)	4 666		(3 024)		1 643		(10 923)		
Attributable to minorities	-	-	-	-	-	-	-		-	-
Surplus/(Deficit) attributable to municipality	(2 301)	4 666		(3 024)		1 643		(10 923)		
Share of surplus/ (deficit) of associate	-			- '			-		-	
Surplus/(Deficit) for the year	(2 301)	4 666		(3 024)		1 643		(10 923)		

•					201	12/13				
	Budget	First 0	Quarter	Second	l Quarter	Year	to Date	Second	l Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	4 346	39	.9%	33	.8%	72	1.7%	430	42.1%	(92.3%)
National Government	4 346	39	.9%	33	.8%	72	1.7%	430	57.3%	(92.3%)
Provincial Government	4 340	39	.9%	33	.076	12	1.776	430	31.3%	(92.3%)
District Municipality	-	-			-		_		-	_
Other transfers and grants	-		:	-			_		-	_
Transfers recognised - capital	4 346	39	.9%	33	.8%	72	1.7%	430	12.1%	(92.3%)
Borrowing	4 340	39	.976	- 33	.076	12	1.776	430	12.170	(92.5%)
Internally generated funds							· ·			
Public contributions and donations										
Capital Expenditure Standard Classification	4 346	39	.9%	33	.8%	72	1.7%	430	42.1%	(92.3%)
Governance and Administration	2 600	-	-	33	1.3%	33	1.3%	400	42.8%	(91.7%)
Executive & Council	30	-	-	-	-	-	-	39	77.0%	(100.0%)
Budget & Treasury Office	635	-	-	13	2.0%	13	2.0%	-	2.6%	(100.0%)
Corporate Services	1 935	-	-	20	1.0%	20	1.0%	361	55.8%	(94.4%)
Community and Public Safety	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	1 746	39	2.2%	-	-	39	2.2%	30	40.9%	(100.0%)
Planning and Development	1 746	39	2.2%	-	-	39	2.2%	30	40.9%	(100.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-
Electricity	-	-		-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-		-	-	
Other	-	-		-	-	-		-		

				2013/14				201	2/13	
	Budget	First 0	Quarter	Second	l Quarter	Year	to Date	Second	Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	60 555	19 678	32.5%	13 247	21.9%	32 925	54.4%	9 584	33.6%	38.2%
·										
Ratepayers and other	445	216	48.5%	52	11.6%	267	60.1%	1 807	467.4%	(97.1%
Government - operating	59 971	19 449	32.4%	13 182	22.0%	32 631	54.4%	7 773	30.2%	69.69
Government - capital	-	-	-	-	-	-	-	-	-	-
Interest	139	13	9.2%	14	10.0%	27	19.2%	3	31.4%	298.59
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(58 358)	(15 044)	25.8%	(16 283)	27.9%	(31 327)	53.7%	(20 493)	53.3%	(20.5%)
Suppliers and employees	(58 358)	(15 033)	25.8%	(16 282)	27.9%	(31 315)	53.7%	(20 493)	53.4%	(20.5%
Finance charges		(11)	-	(1)	-	(12)	-		-	(100.0%
Transfers and grants	-									
Net Cash from/(used) Operating Activities	2 196	4 634	211.0%	(3 036)	(138.2%)	1 598	72.8%	(10 910)	(202.8%)	(72.2%
Cash Flow from Investing Activities										
Receipts	-	(2 470)	-	(100)	-	(2 570)	-	10 315	-	(101.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	(2 470)	-	(100)	-	(2 570)	-	10 315	-	(101.0%
Payments	(3 746)	(39)	1.0%	(33)	.9%	(72)	1.9%	(430)	45.3%	(92.3%)
Capital assets	(3 746)	(39)	1.0%	(33)	.9%	(72)	1.9%	(430)	45.3%	(92.3%
Net Cash from/(used) Investing Activities	(3 746)	(2 509)	67.0%	(133)	3.6%	(2 642)	70.5%	9 885	(174.7%)	(101.3%)
Cash Flow from Financing Activities										
Receipts		-	-	-	-		-	-		-
Short term loans		-	-	-	-					-
Borrowing long term/refinancing		-	-	-	-	-			-	-
Increase (decrease) in consumer deposits		-	-	-	-	-			-	-
Payments		-	-	-	-		-	-		-
Repayment of borrowing		-		-	-	-	-			
Net Cash from/(used) Financing Activities					-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(1 550)	2 125	(137.1%)	(3 169)	204.5%	(1 044)	67.4%	(1 025)	(28 123.5%)	209.1%
Cash/cash equivalents at the year begin:	,,	1 817		3 942		1 817		4 868		(19.0%
Cash/cash equivalents at the year end:	(1 550)	3 942	(254.4%)	773	(49.9%)		(49.9%)	3 843	51 791.8%	(79.9%
Gastircasti equivalents at the year end:	(1 550)	3 942	(234.4%)	113	(49.9%)	113	(49.9%)	3 043	31 /91.6%	(79.9%

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ots Written Off to		-Bad Debts ito il Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water			-		-				-			-		-
Trade and Other Receivables from Exchange Transactions - Electric			-		-				-			-		-
Receivables from Non-exchange Transactions - Property Rates		-	-		-			-	-	-	-	-		-
Receivables from Exchange Transactions - Waste Water Manageme		-		-	-	-	-	-	-		-	-		-
Receivables from Exchange Transactions - Waste Management			-		-				-			-		-
Receivables from Exchange Transactions - Property Rental Debtors	67	4.8%	67	4.7%	140	9.9%	1 137	80.6%	1 412	76.3%		-		
Interest on Arrear Debtor Accounts		-		-	-	-	-	-	-		-	-		-
Recoverable unauthorised, irregular or fruitless and wasteful Expend		-		-	-	-	-	-	-		-	-		-
Other	0	.1%	0	.1%	0	.1%	438	99.8%	439	23.7%	-	-		-
Total By Income Source	67	3.6%	67	3.6%	141	7.6%	1 575	85.1%	1 851	100.0%	-	-		-
Debtors Age Analysis By Customer Group														
Organs of State		-	-		-			-	-	-	-	-		-
Commercial		-	-		-			-	-	-	-	-		
Households		-		-	-	-	-	-	-		-	-		-
Other	67	3.6%	67	3.6%	141	7.6%	1 575	85.1%	1 851	100.0%	-	-		-
Total By Customer Group	67	3.6%	67	3.6%	141	7.6%	1 575	85.1%	1 851	100.0%				

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 9	0 Days	Over 9	00 Days	To	ital
R thousands	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	-	-	744	100.0%	-	-	-	-	744	75.1%
Other	182	73.7%	-	-	-	-	65	26.3%	247	24.9%
Total	182	18.4%	744	75.1%			65	6.5%	990	100.0%

Contact Details

Municipal Manager

Municipal Manager	Mr MM Kubeka	051 713 9304
Financial Manager	Mr.I. Machiana	051 713 0307

Source Local Government Database

FREE STATE: MASILONYANA (FS181) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

Parti: Operating Revenue and Expenditure	2013/14							201	12/13	
	Budget	First (Quarter	Second	I Quarter	Year	to Date	Second	l Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	188 901	61 189	32.4%	39 284	20.8%	100 473	53.2%	24 569	29.8%	59.9%
	10 901	4 556	41.5%	5 134	46.8%	9 690	88.3%	4 247	82.5%	20.99
Property rates Property rates - penalties and collection charges	10 980	4 556	41.5%	5 134	46.8%	9 690	88.3%	4 247	82.5%	20.95
Service charges - electricity revenue	25 527	2	-	3	-	- 5				679.09
Service charges - electricity revenue	24 457	6 906	28.2%	5 982	24.5%	12 888	52.7%	4 456	63.8%	34.2
Service charges - water revenue	13 939	5 008	35.9%	4 914	35.3%	9 922	71.2%	4 538	69.5%	8.3
Service charges - refuse revenue	6 333		00.070		00.070	0 022	11.2%	1000	00.07	0.0
Service charges - other	0 000	74		95		168		48		95.8
Rental of facilities and equipment	50	13	26.0%	17	33.2%	30	59 1%	(18)		(190.49
Interest earned - external investments	339	- 13	- 20.0 %	0	.1%	0	.1%	(10)	.2%	3 688.9
Interest earned - outstanding debtors	13 200	1 598	12.1%	595	4.5%	2 194	16.6%	4 868	75.8%	(87.89
Dividends received	11			2	22.6%	2	22.6%			(100.09
Fines	225	-	-	4	1.6%	4	1.6%	8	-	(53.99
Licences and permits	-	-	-		-	-	-	-	-	-
Agency services		-	-		-	-	-	-	-	-
Transfers recognised - operational	86 121	35 699	41.5%	2 277	2.6%	37 976	44.1%	-	-	(100.09
Other own revenue	7 719	7 334	95.0%	7 791	100.9%	15 125	196.0%	6 421	(1 859.1%)	21.3
Gains on disposal of PPE	-	0	-	12 468	-	12 468	-	-	-	(100.0%
Operating Expenditure	183 123	19 090	10.4%	74 520	40.7%	93 610	51.1%	22 407	29.2%	232.69
Employee related costs	67 506	14 087	20.9%	13 308	19.7%	27 395	40.6%	7 940	30.5%	67.69
Remuneration of councillors	6 285	942	15.0%	1 023	16.3%	1 965	31.3%		-	(100.09
Debt impairment	29 533	-	-	25 946	87.9%	25 946	87.9%	285	.9%	9 001.6
Depreciation and asset impairment	2 006		-	24 601	1 226.4%	24 601	1 226.4%	-	-	(100.09
Finance charges	424	230	54.3%	757	178.6%	988	232.9%	622	133.9%	21.7
Bulk purchases	27 416	745	2.7%	4 013	14.6%	4 758	17.4%	5 727	51.3%	(29.99
Other Materials	-	-	-	35	-	35				(100.09
Contracted services	-	1	-	-	-	1	-	-	-	-
Transfers and grants	18 239	-	-	-	-	-	-	-	-	-
Other expenditure	31 714	3 085	9.7%	1 855	5.8%	4 940	15.6%	7 832	40.5%	(76.39
Loss on disposal of PPE	-	-	-	2 982	-	2 982	-	-	-	(100.09
Surplus/(Deficit)	5 778	42 099		(35 236)		6 863		2 162		
Transfers recognised - capital	55 271	400	.7%	21 398	38.7%	21 798	39.4%	1 812	-	1 080.6
Contributions recognised - capital			-		-	-	-	-	-	-
Contributed assets	-		-		-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	61 049	42 499		(13 838)		28 661		3 974		
Taxation	-		-			-	-	-	-	-
Surplus/(Deficit) after taxation	61 049	42 499		(13 838)		28 661		3 974		
Attributable to minorities			-	-		-				
Surplus/(Deficit) attributable to municipality	61 049	42 499		(13 838)		28 661		3 974		
Share of surplus/ (deficit) of associate	-	-	-		-		-	-	-	
Surplus/(Deficit) for the year	61 049	42 499		(13 838)		28 661		3 974		

					201	12/13				
	Budget	First (Quarter	Second	l Quarter	Year	to Date	Second	l Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	61 046	3 012	4.9%	5 911	9.7%	8 923	14.6%	5 243	18.7%	12.7%
National Government	34 921	3 012	8.6%	5 911	16.9%	8 923	25.6%	5 243	23.1%	12.7%
Provincial Government	17 000	0012	0.070	0 311	10.570	0 320	20.070	0 240	20.170	12.170
District Municipality	17 000									
Other transfers and grants	3 350									
Transfers recognised - capital	55 271	3 012	5.4%	5 911	10.7%	8 923	16.1%	5 243	18.9%	12.7%
Borrowing	33 27 1	3012	3.470	3311	10.770	0 323	10.170	3243	10.370	12.770
Internally generated funds	5 775									
Public contributions and donations	-				-					
Capital Expenditure Standard Classification	61 046	3 012	4.9%	5 911	9.7%	8 923	14.6%	5 243	18.7%	12.7%
Governance and Administration	3 195	-	-	331	10.4%	331	10.4%	-	28.6%	(100.0%)
Executive & Council	2 016	-	-	331	16.4%	331	16.4%		-	(100.0%)
Budget & Treasury Office	1 179		-		-	-	-	-	-	-
Corporate Services	-		-		-	-	-	-	-	-
Community and Public Safety	16 464	849	5.2%	706	4.3%	1 554	9.4%	406	5.5%	73.7%
Community & Social Services	5 426		-		-	-	-	386	5.5%	(100.0%)
Sport And Recreation	11 038	849	7.7%	706	6.4%	1 554	14.1%	-	-	(100.0%
Public Safety		-	-	-	-	-	-	20		(100.0%
Housing		-	-	-	-	-	-			
Health		-	-	-	-	-	-			
Economic and Environmental Services	11 917	759	6.4%	229	1.9%	989	8.3%	744	21.3%	(69.2%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	11 917	759	6.4%	229	1.9%	989	8.3%	744	21.3%	(69.2%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	29 470	1 404	4.8%	4 645	15.8%	6 049	20.5%	4 093	21.1%	13.5%
Electricity	-	-	-	-	-	-	-	-	-	-
Water	24 773	426	1.7%	3 392	13.7%	3 818	15.4%	2 657	22.3%	27.7%
Waste Water Management	1 388	978	70.4%	1 253	90.3%	2 231	160.7%	1 436	21.2%	(12.7%
Waste Management	3 309	-	-	-	-	-	-		-	-
Other	-	-	-	-	-	-		-		-

				2013/14				201	2/13	
	Budget	First 0	Quarter	Second	l Quarter	Year	to Date	Second	Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
	-						арргоргии.		прргоришион	
Cash Flow from Operating Activities										
Receipts	205 843	59 860	29.1%	50 733	24.6%	110 593	53.7%	51 723	42.7%	(1.9%
Ratepayers and other	53 589	11 770	22.0%	11 040	20.6%	22 810	42.6%	22 456	107.5%	(50.8%
Government - operating	86 121	37 349	43.4%	26 857	31.2%	64 206	74.6%	22 400	28.4%	19.99
Government - capital	52 922	10 741	20.3%	12 836	24.3%	23 577	44.6%	1 812	4.1%	608.29
Interest	13 200	-	-	-	-	-	-	5 055	77.3%	(100.0%
Dividends	11	-	-	-	-	-	-	-	3.5%	-
Payments	(148 937)	(56 813)	38.1%	(33 198)	22.3%	(90 011)	60.4%	(29 473)	39.9%	12.6%
Suppliers and employees	(148 513)	(56 813)	38.3%	(33 198)	22.4%	(90 011)	60.6%	(52 391)	44.0%	(36.6%
Finance charges	(424)	-	-	-	-	-	-	(185)	34.6%	(100.0%
Transfers and grants	-		-	-		-	-	23 103	-	(100.0%
Net Cash from/(used) Operating Activities	56 906	3 047	5.4%	17 535	30.8%	20 582	36.2%	22 250	50.0%	(21.2%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-		-
Proceeds on disposal of PPE	-	-	-		-		-			-
Decrease in non-current debtors	-	-	-		-		-			-
Decrease in other non-current receivables	-	-	-		-		-			-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(52 921)	(3 012)	5.7%	(7 324)	13.8%	(10 336)	19.5%	(5 243)	19.0%	39.7%
Capital assets	(52 921)	(3 012)	5.7%	(7 324)	13.8%	(10 336)	19.5%	(5 243)	19.0%	39.79
Net Cash from/(used) Investing Activities	(52 921)	(3 012)	5.7%	(7 324)	13.8%	(10 336)	19.5%	(5 243)	19.0%	39.7%
Cash Flow from Financing Activities										
Receipts	2 561		-	-	-	-		25		(100.0%
Short term loans	-	-	-		-				-	
Borrowing long term/refinancing	2 561	-	-		-			23	-	(100.0%
Increase (decrease) in consumer deposits	-	-	-		-			2	-	(100.0%
Payments	(414)	-	-	(227)	54.8%	(227)	54.8%	(437)	17.5%	(48.1%
Repayment of borrowing	(414)	-	-	(227)	54.8%	(227)	54.8%	(437)	17.5%	(48.1%
Net Cash from/(used) Financing Activities	2 147	-		(227)	(10.6%)	(227)	(10.6%)	(412)	11.2%	(45.0%
Net Increase/(Decrease) in cash held	6 132	35	.6%	9 984	162.8%	10 019	163.4%	16 594	675.1%	(39.8%
Cash/cash equivalents at the year begin:	-	2 326	-	2 361	-	2 326	-	224	-	954.19

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 057	5.3%	2 037	5.2%	1 960	5.0%	32 781	84.4%	38 835	14.0%	-	-		
Trade and Other Receivables from Exchange Transactions - Electric	1 712	7.9%	1 552	7.2%	1 116	5.2%	17 209	79.7%	21 589	7.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	601	1.4%	1 079	2.5%	1 469	3.3%	40 831	92.8%	43 979	15.8%		-		-
Receivables from Exchange Transactions - Waste Water Manageme	1 644	4.0%	1 599	3.9%	1 564	3.8%	36 662	88.4%	41 469	14.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	785	3.6%	765	3.5%	754	3.4%	19 604	89.5%	21 908	7.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-		-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-		-	-	-	-
Other	(263)	(.2%)	(191)	(.2%)	273	.2%	110 267	100.2%	110 087	39.6%				
Total By Income Source	6 536	2.4%	6 841	2.5%	7 136	2.6%	257 354	92.6%	277 867	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	74	2.8%	49	1.9%	585	22.1%	1 941	73.3%	2 650	1.0%	-	-		
Commercial	338	9 830.2%	432	12 563.2%	217	6 299.1%	(984)	(28 592.5%)	3		-	-		
Households	1 915	7.0%	1 661	6.1%	1 540	5.7%	22 112	81.2%	27 227	9.8%	-	-	-	-
Other	4 209	1.7%	4 699	1.9%	4 794	1.9%	234 284	94.5%	247 986	89.2%		-		
Total By Customer Group	6 536	2.4%	6 841	2.5%	7 136	2.6%	257 354	92.6%	277 867	100.0%				

Part 5: Creditor Age Analysis

	0 - 30) Days	31 - 60 Days	31 - 60 Days) Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity		-		-	1 150	36.5%	2 002	63.5%	3 152	13.9%
Bulk Water	-	-	-	-	-	-	3 426	100.0%	3 426	15.19
PAYE deductions			-	-		-	-	-	-	
VAT (output less input)		-	-	-	-	-		-	-	
Pensions / Retirement		-	-	-	-	-		-	-	
Loan repayments			-	-		-	-	-	-	
Trade Creditors	567	3.8%	869	5.8%	3 668	24.3%	10 011	66.2%	15 115	66.69
Auditor-General	250	25.1%	-	-	765	76.7%	(18)	(1.8%)	997	4.49
Other	-	-	-	-	-	-		-	-	
Total	817	3.6%	869	3.8%	5 583	24.6%	15 421	68.0%	22 691	100.0%

Contact Details		
Municipal Manager	Mr S Mtakati	057 733 0106
Financial Manager	Me ME Mokoana	057 733 2842

Source Local Government Database

FREE STATE: TOKOLOGO (F\$182) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

Faith. Operating Nevenue and Expenditure				2013/14			2012/13			
	Budget	First (Quarter	Second	d Quarter	Year	to Date	Second	Quarter	1
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	71 140	26 820	37.7%	18 876	26.5%	45 695	64.2%	45 566	101.8%	(58.6%)
Property rates	2 871	3 407	118.6%	10 070	.7%	3 425	119.3%	3 382	232.4%	(99.4%)
Property rates Property rates - penalties and collection charges	28/1	3 407	118.6%	19	./%	3 425	119.3%	3 382	232.4%	(99.4%)
Service charges - electricity revenue	11 860	3 150	26.6%	1 933	16.3%	5 083	42.9%	5 740	73.8%	(66.3%)
Service charges - water revenue	1 191	313	26.3%	525	44.1%	838	70.4%	589	73.2%	(10.8%
Service charges - sanitation revenue	3 209	779	24.3%	721	22.5%	1 500	46.8%	1 408	70.2%	(48.8%)
Service charges - refuse revenue	2 076	458	22.1%	504	24.3%	962	46.4%	1 085	78.4%	(53.5%
Service charges - other										(=====
Rental of facilities and equipment	251	145	57.7%	57	22.6%	202	80.3%	322	224.1%	(82.4%
Interest earned - external investments	424	14	3.3%	9	2.1%	23	5.4%	32	12.9%	(72.0%
Interest earned - outstanding debtors	100	284	283.6%	192	192.1%	476	475.6%	365	533.6%	(47.4%)
Dividends received	3		-		-	-	-	-	-	
Fines	80	33	40.8%	11	14.3%	44	55.1%	60	105.4%	(80.8%)
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	48 641	18 138	37.3%	14 817	30.5%	32 955	67.8%	32 347	104.0%	(54.2%)
Other own revenue	434	50	11.6%	30	6.8%	80	18.4%	118	50.7%	(74.9%)
Gains on disposal of PPE	-	49	-	59	-	107	-	119	-	(50.7%)
Operating Expenditure	71 051	19 456	27.4%	19 391	27.3%	38 847	54.7%	35 290	66.1%	(45.1%)
Employee related costs	29 886	5 406	18.1%	5 977	20.0%	11 383	38.1%	16 733	89.9%	(64.3%)
Remuneration of councillors	2 097	309	14.7%	356	17.0%	665	31.7%	242	12.2%	47.2%
Debt impairment	2 977	205	6.9%	-	-	205	6.9%	195	13.8%	(100.0%)
Depreciation and asset impairment	4 353	-	-	-	-	-	-	-	-	-
Finance charges	158	-	-	-	-	-	-	-	-	-
Bulk purchases	14 643	299	2.0%	5 898	40.3%	6 196	42.3%	8 224	84.8%	(28.3%
Other Materials		307		51		358				(100.0%
Contracted services	7 335	5 540	75.5%	4 054	55.3%	9 594	130.8%	6 557	59.0%	(38.2%
Transfers and grants	992	146	14.7%	363	36.6%	509	51.3%	45	6.8%	714.79
Other expenditure Loss on disposal of PPE	8 610	7 245 0	84.1%	2 692	31.3%	9 937	115.4%	3 294	52.9%	(18.3%
'			-		_		-		_	
Surplus/(Deficit)	89	7 363		(515)		6 848		10 277		
Transfers recognised - capital	57 354	400	.7%	765	1.3%	1 165	2.0%	-	-	(100.0%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-		-		-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	57 443	7 764		250		8 013		10 277		
Taxation	-	-	-	-		-				
Surplus/(Deficit) after taxation	57 443	7 764		250		8 013		10 277		
Attributable to minorities										
Surplus/(Deficit) attributable to municipality	57 443	7 764		250		8 013		10 277		
Share of surplus/ (deficit) of associate	-	-	-			-	-	-	-	-
Surplus/(Deficit) for the year	57 443	7 764		250		8 013		10 277		

				2013/14				201	12/13	
	Budget	First 0	Quarter	Second	l Quarter	Year	to Date	Second	l Quarter	
Dhouat	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
R thousands	1						арргорпацоп		арргорпацоп	
Capital Revenue and Expenditure										
Source of Finance	57 354	7 203	12.6%	10 809	18.8%	18 012	31.4%	28 044	70.8%	(61.5%)
National Government	52 354	3 800	7.3%	1 133	2.2%	4 932	9.4%	9 381	41.5%	(87.9%)
Provincial Government	-	3 403	-	9 677	-	13 080	-	18 663	-	(48.1%)
District Municipality	-	-	-	-	-	-	-	-	-	- 1
Other transfers and grants	1 000	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	53 354	7 203	13.5%	10 809	20.3%	18 012	33.8%	28 044	73.9%	(61.5%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	4 000	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	57 354	7 203	12.6%	10 809	18.8%	18 012	31.4%	28 044	70.8%	(61.5%)
Governance and Administration	600	-	-	-		-	-	-	-	-
Executive & Council	557	-	-	-	-	-	-		-	-
Budget & Treasury Office	32	-	-	-	-	-	-		-	-
Corporate Services	11	-	-	-	-	-	-		-	-
Community and Public Safety	6 261	4 099	65.5%	1 483	23.7%	5 581	89.1%	1 950	79.0%	(24.0%)
Community & Social Services	-	4 099	-	1 483	-	5 581	-	1 950	80.1%	(24.0%)
Sport And Recreation	6 261	-	-	-	-	-		-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	567	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	567	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	49 927	3 104	6.2%	9 327	18.7%	12 431	24.9%	26 094	68.4%	(64.3%)
Electricity		-	-	-		-	-	-	-	-
Water	33 981	403	1.2%	3 769	11.1%	4 172	12.3%	26 094	80.1%	(85.6%)
Waste Water Management	6 821	2 702	39.6%	5 558	81.5%	8 259	121.1%	-	-	(100.0%)
Waste Management	9 125	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

				2013/14				201	2/13	
	Budget	First 0	Quarter	Second	l Quarter	Year	to Date	Second	Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/1
R thousands							арргоргация		арргорпацоп	
Cash Flow from Operating Activities										
Receipts	123 981	49 947	40.3%	18 150	14.6%	68 097	54.9%	22 875	39.4%	(20.7%
Ratepayers and other	21 459	12 804	59.7%	3 440	16.0%	16 245	75.7%	8 331	88.7%	(58.7%
Government - operating	48 641	27 498	56.5%	14 508	29.8%	42 006	86.4%	14 338	29.6%	1.25
Government - capital	53 354	9 347	17.5%	-	-	9 347	17.5%	-	31.2%	-
Interest	524	298	56.8%	201	38.4%	499	95.2%	207	75.9%	(2.7%
Dividends	3	-	-	-	-	-	-	-		-
Payments	(62 728)	(18 865)	30.1%	(19 113)	30.5%	(37 978)	60.5%	(24 417)	55.1%	(21.7%
Suppliers and employees	(62 570)	(18 865)	30.1%	(19 113)	30.5%	(37 978)	60.7%	(24 306)	55.0%	(21.4%
Finance charges	(158)	-	-	-	-	-	-		-	
Transfers and grants	-	-	-		-		-	(111)		(100.0%
Net Cash from/(used) Operating Activities	61 253	31 082	50.7%	(964)	(1.6%)	30 119	49.2%	(1 542)	22.4%	(37.5%)
Cash Flow from Investing Activities										
Receipts			-	-	-			-		-
Proceeds on disposal of PPE		-	-		-	-				
Decrease in non-current debtors		-	-		-	-				
Decrease in other non-current receivables		-	-		-	-				-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
Payments	(57 354)	(3 800)	6.6%	(6 213)	10.8%	(10 013)	17.5%	-	-	(100.0%
Capital assets	(57 354)	(3 800)	6.6%	(6 213)	10.8%	(10 013)	17.5%	-		(100.0%
Net Cash from/(used) Investing Activities	(57 354)	(3 800)	6.6%	(6 213)	10.8%	(10 013)	17.5%	-	(.1%)	(100.0%
Cash Flow from Financing Activities										
Receipts			-	-	-			-		-
Short term loans		-	-		-	-				-
Borrowing long term/refinancing			-	_	-					
Increase (decrease) in consumer deposits			-		-					
Payments			-	-	-			-		-
Repayment of borrowing		-	-		-	-				
Net Cash from/(used) Financing Activities		-			-		-	-	-	
Net Increase/(Decrease) in cash held	3 899	27 283	699.8%	(7 177)	(184.1%)	20 106	515.7%	(1 542)	(19 300.8%)	365.49
Cash/cash equivalents at the year begin:				27 283	(,0)			15 107	(80.65
	2.000	07.000	C00 00V		545.70/	20.400	F4F 70/		040 500	48.29
Cash/cash equivalents at the year end:	3 899	27 283	699.8%	20 106	515.7%	20 106	515.7%	13 565	846.5%	48

Part 4: Debtor Age Analysis

	0 - 30) Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Deb Deb	ts Written Off to tors	Impairment - Counci	Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1	(10.6%)	1	(6.3%)	1	(5.7%)	(11)	122.6%	(9)	(2.7%)	-	-	-	
Trade and Other Receivables from Exchange Transactions - Electric	3	4.7%	3	6.3%	2	4.3%	47	84.7%	55	16.0%	-	-	-	
Receivables from Non-exchange Transactions - Property Rates	1	2.4%	1	1.9%	1	1.7%	27	94.0%	29	8.5%	-	-	-	
Receivables from Exchange Transactions - Waste Water Manageme	3	3.6%	2	2.0%	1	1.7%	71	92.7%	77	22.4%		-		
Receivables from Exchange Transactions - Waste Management	3	2.8%	2	2.0%	2	1.7%	93	93.5%	100	28.9%		-		
Receivables from Exchange Transactions - Property Rental Debtors	2	5.1%	1	1.5%	1	1.5%	39	91.8%	43	12.5%	-	-		
Interest on Arrear Debtor Accounts		-	-	-	-	-		-	-			-		
Recoverable unauthorised, irregular or fruitless and wasteful Expend		-	-	-	-	-		-	-			-		
Other	1	2.8%	1	1.5%	1	1.5%	47	94.3%	50	14.4%		-		
Total By Income Source	13	3.9%	10	2.8%	8	2.2%	314	91.1%	344	100.0%	-			
Debtors Age Analysis By Customer Group														
Organs of State	2	2.5%	1	1.4%	1	1.4%	68	94.7%	72	20.8%		-		
Commercial	2	4.8%	1	3.5%	1	2.0%	33	89.7%	36	10.6%		-		
Households	10	4.2%	7	3.1%	6	2.5%	213	90.2%	237	68.7%	-	-	-	
Other		-				-	-		-		-	-	-	
Total By Customer Group	13	3.9%	10	2.8%	8	2.2%	314	91.1%	344	100.0%		_		

Part 5: Creditor Age Analysis

	0 - 30) Days	31 - 60 Days		61 - 9	0 Days	Over 9	00 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	1 021	100.0%	-	-	-	-	-	-	1 021	100.0%
Bulk Water	-	-		-	-	-		-	-	
PAYE deductions	-	-		-	-	-		-	-	
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	
Loan repayments	-	-		-	-	-		-	-	
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	1 021	100.0%							1 021	100.0%

Contact Details		
Municipal Manager	K. Mothale	053 541 0360
Einangial Managar	Ma Mathanala Masisi	052 544 0044

Source Local Government Database

FREE STATE: TSWELOPELE (FS183) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

Part1: Operating Revenue and Expenditure	1			2013/14				201	12/13	
	Budget	First (Quarter		Quarter	Year	to Date		Ouarter	
	Main	Actual	1st Q as % of	Actual	2nd Q as % of	Actual	Total	Actual	Total	Q2 of 2012/13
R thousands	appropriation	Expenditure	Main appropriation	Expenditure	Main appropriation	Expenditure	Expenditure as % of main appropriation	Expenditure		to Q2 of 2013/1-
Operating Revenue and Expenditure										
Operating Revenue	107 291	66 454	61.9%	7 624	7.1%	74 079	69.0%	30 369	70.7%	(74.9%
Property rates	3 485	30 588	877.7%	316	9.1%	30 904	886.8%	91	145.7%	246.3
Property rates - penalties and collection charges	600	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	21 703	5 914	27.2%	3 333	15.4%	9 247	42.6%	5 146	62.7%	(35.29
Service charges - water revenue	5 312	1 049	19.7%	845	15.9%	1 893	35.6%	1 526	62.3%	(44.69
Service charges - sanitation revenue	4 893	1 304	26.7%	873	17.8%	2 177	44.5%	1 377	62.6%	(36.69
Service charges - refuse revenue	2 763	876	31.7%	584	21.1%	1 461	52.9%	776	62.7%	(24.79
Service charges - other										
Rental of facilities and equipment	625	603	96.5%	101	16.1%	704	112.6%	117	69.2%	(13.79
Interest earned - external investments	420	0	.1%	0	-	0	.1%	1	.2%	(93.69
Interest earned - outstanding debtors	100	-	-	-	24.7%	-	-	73	-	(100.09
Dividends received Fines	100	45	23.1%	25 19	24.7% 9.6%	25 64	24.7% 32.6%	21 28	24.7%	19.2
		45	23.176	19	9.0%	1	32.0%	20	24.7% 95.0%	(33.97
Licences and permits Agency services	-	23		-		23		85	95.0%	(100.09
Transfers recognised - operational	65 449	25 867	39.5%	1 317	2.0%	27 184	41.5%	20 686	69.0%	(93.69
Other own revenue	1 546	25 007	11.9%	212	13.7%	27 104	41.5% 25.6%	20 000	164.8%	(52.29
Gains on disposal of PPE	200	104	11.5%	212	13.7 /6	350	25.0 /6	***	104.070	(32.2)
•		_	· ·	_		-		_	-	-
Operating Expenditure	107 122	25 386	23.7%	26 536	24.8%	51 922	48.5%	27 109	46.0%	(2.1%
Employee related costs	43 516	9 812	22.5%	6 517	15.0%	16 329	37.5%	9 987	53.2%	(34.79
Remuneration of councillors	4 859	1 141	23.5%	779	16.0%	1 921	39.5%	-	7.3%	(100.09
Debt impairment	2 501	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	-	-	-	-	-	-	-	-	-	-
Finance charges	2 107	-	-	-	-	-	-	1 053	44.9%	(100.09
Bulk purchases	21 750	6 693	30.8%	3 108	14.3%	9 801	45.1%	4 805	57.2%	(35.3%
Other Materials	5 782		-	-	-		-		-	
Contracted services		70				70		308	-	(100.09
Transfers and grants	4 600	2 800	60.9%	1 701	37.0%	4 501	97.8%	2 514		(32.39
Other expenditure	22 009	4 870	22.1%	14 430	65.6%	19 301	87.7%	8 441	33.8%	70.9
Loss on disposal of PPE	-		-	-	-	-				
Surplus/(Deficit)	169	41 068		(18 912)		22 156		3 260		
Transfers recognised - capital	28 809	2 278	7.9%	7 406	25.7%	9 684	33.6%		22.0%	(100.09
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	
Contributed assets	-	-	-	-	-	-		-	-	-
Surplus/(Deficit) after capital transfers and contributions	28 978	43 346		(11 506)		31 840		3 260		
Taxation	-		-			-	-			
Surplus/(Deficit) after taxation	28 978	43 346		(11 506)		31 840		3 260		
Attributable to minorities	-		-			-	-			
Surplus/(Deficit) attributable to municipality	28 978	43 346		(11 506)		31 840		3 260		
Share of surplus/ (deficit) of associate	-	-	-	, ,,,,,	-	-	-	-		
Surplus/(Deficit) for the year	28 978	43 346		(11 506)		31 840		3 260		

					201	12/13				
	Budget	First 0	Quarter	Second	l Quarter	Year	to Date	Second	l Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
	+						арргоргиион		арргоргацоп	
Capital Revenue and Expenditure										
Source of Finance	31 309	2 313	7.4%	10 141	32.4%	12 454	39.8%	7 670	71.2%	
National Government	28 809	2 278	7.9%	9 916	34.4%	12 193	42.3%	6 850	80.6%	44.7%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	28 809	2 278	7.9%	9 916	34.4%	12 193	42.3%	6 850	73.4%	44.7%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 500	35	1.4%	225	9.0%	261	10.4%	820	38.4%	(72.5%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	31 309	2 313	7.4%	10 141	32.4%	12 454	39.8%	7 670	71.2%	32.2%
Governance and Administration	-	35	-	225	-	261	-	800	269.2%	(71.9%)
Executive & Council	-	15	-	202	-	217		7	-	2 612.3%
Budget & Treasury Office	-	19	-	14	-	33		775	258.5%	(98.2%)
Corporate Services	-	2	-	9	-	11		17	-	(47.4%)
Community and Public Safety	4 809	379	7.9%	640	13.3%	1 019	21.2%	20	.4%	3 097.0%
Community & Social Services	-	-	-	-	-	-	-	20	1.1%	(100.0%)
Sport And Recreation	4 809	379	7.9%	640	13.3%	1 019	21.2%	-	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	2 500	-	-	9	.4%	9	.4%	-	-	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	2 500	-	-	9	.4%	9	.4%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	24 000	1 898	7.9%	9 267	38.6%	11 165	46.5%	6 850	110.8%	35.3%
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	24 000	1 898	7.9%	9 267	38.6%	11 165	46.5%	6 850	115.5%	35.3%
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

				2013/14				201	2/13	
	Budget	First 0	Quarter	Second	I Quarter	Year	to Date	Second	Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main	Actual Expenditure	Total Expenditure as % of main	Q2 of 2012/13 to Q2 of 2013/1
R thousands							appropriation		appropriation	
Cash Flow from Operating Activities										
Receipts	135 900	57 518	42.3%	39 991	29.4%	97 509	71.8%	33 876	69.8%	18.0
Ratepayers and other	41 222	15 874	38.5%	9 503	23.1%	25 377	61.6%	7 449	126.7%	27.6
Government - operating	65 449	28 735	43.9%	20 937	32.0%	49 672	75.9%	20 927	35.2%	-
Government - capital	28 809	12 909	44.8%	9 500	33.0%	22 409	77.8%	5 500	83.0%	72.7
Interest	420	0	.1%	0	-	0	.1%		-	(100.0
Dividends		-	-	51	-	51			-	(100.0
Payments	(100 022)	(23 148)	23.1%	(35 798)	35.8%	(58 946)	58.9%	(26 056)	45.9%	37.4
Suppliers and employees	(97 915)	(22 586)	23.1%	(33 417)	34.1%	(56 004)	57.2%	(23 542)	44.1%	41.9
Finance charges	(2 107)		-		-				-	-
Transfers and grants		(561)		(2 381)	-	(2 942)		(2 514)		(5.3
Net Cash from/(used) Operating Activities	35 878	34 370	95.8%	4 193	11.7%	38 563	107.5%	7 820	145.1%	(46.49
Cash Flow from Investing Activities										
Receipts	200			-			-	-		
Proceeds on disposal of PPE	200	-	-	-	-	-			-	-
Decrease in non-current debtors	-	-	-		-		-		-	
Decrease in other non-current receivables	-	-	-		-		-		-	
Decrease (increase) in non-current investments	-	-	-		-				-	-
Payments	(31 309)	(2 278)	7.3%	(8 194)	26.2%	(10 472)	33.4%	(6 850)	68.9%	19.6
Capital assets	(31 309)	(2 278)	7.3%	(8 194)	26.2%	(10 472)	33.4%	(6 850)	68.9%	19.6
Net Cash from/(used) Investing Activities	(31 109)	(2 278)	7.3%	(8 194)	26.3%	(10 472)	33.7%	(6 850)	68.9%	19.6
Cash Flow from Financing Activities										
Receipts				-	-	-	-	-		-
Short term loans	-	-	-		-				-	-
Borrowing long term/refinancing	-	-	-		-				-	-
Increase (decrease) in consumer deposits	-	-	-		-				-	-
Payments	(503)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(503)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(503)				-			-		
Net Increase/(Decrease) in cash held	4 266	32 093	752.3%	(4 001)	(93.8%)	28 091	658.5%	970	(749.3%)	(512.59
Cash/cash equivalents at the year begin:	5 238	2 545	48.6%	34 638	661.3%	2 545	48.6%	22 996		50.6
Cash/cash equivalents at the year end:	9 504	34 638	364.5%	30 637	322.4%	30 637	322.4%	23 966	(749.3%)	27.8

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ots Written Off to otors		-Bad Debts ito il Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	209	2.8%	215	2.8%	163	2.2%	6 948	92.2%	7 534	18.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	544	17.8%	248	8.1%	214	7.0%	2 047	67.0%	3 054	7.3%		-		-
Receivables from Non-exchange Transactions - Property Rates	138	1.3%	101	.9%	109	1.0%	10 578	96.8%	10 927	26.2%		-		-
Receivables from Exchange Transactions - Waste Water Manageme	217	2.0%	202	1.8%	211	1.9%	10 373	94.3%	11 003	26.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	154	2.0%	150	2.0%	155	2.0%	7 235	94.0%	7 694	18.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-		-	-	-	-	-
Interest on Arrear Debtor Accounts	-		-	-	-	-	-	-			-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-		-	-	-	-	-	-			-	-	-	-
Other	4	.3%	76	5.4%	4	.3%	1 335	94.0%	1 419	3.4%	-	-		-
Total By Income Source	1 267	3.0%	993	2.4%	855	2.1%	38 515	92.5%	41 631	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	230	14.3%	222	13.8%	161	10.0%	997	62.0%	1 609	3.9%	-	-	-	-
Commercial	247	2.1%	148	1.3%	131	1.1%	11 169	95.5%	11 694	28.1%	-	-	-	-
Households	790	2.8%	623	2.2%	564	2.0%	26 349	93.0%	28 327	68.0%	-	-	-	-
Other	-			-								-		-
Total By Customer Group	1 267	3.0%	993	2.4%	855	2.1%	38 515	92.5%	41 631	100.0%				

Part 5: Creditor Age Analysis

	0 - 30) Days	31 - 60 Days		61 - 9	0 Days	Over 9	00 Days	To	ital
R thousands	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	Mr T L Mkhwane	051 853 1111
Financial Manager	Mr L Moletsane	051 853 1111

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MATJHABENG (FS184) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

Parti: Operating Revenue and Expenditure	2013/14							201		
	Budget	First (Quarter	Second	I Quarter	Year	to Date	Second	d Quarter	1
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	1 687 706	535 482	31.7%	477 612	28.3%	1 013 094	60.0%	487 843	62.9%	(2.1%)
Property rates	162 236	62 663	31.7%	47 7 612	30.7%	112 474	69.3%	45 881	70.0%	8.6%
Property rates Property rates - penalties and collection charges	102 230	02 003	30.0%	49 011	30.7%	112474	09.3%	40 00 1	70.0%	0.07/
Service charges - electricity revenue	619 151	106 166	17.1%	104 225	16.8%	210 391	34.0%	107 037	37.2%	(2.6%
Service charges - water revenue	188 507	69 025	36.6%	76 225	40.4%	145 250	77.1%	73 604	83.2%	3.69
Service charges - sanitation revenue	109 332	33 403	30.6%	32 030	29.3%	65 433	59.8%	31 199	60.0%	2.75
Service charges - refuse revenue	61 528	21 107	34.3%	20 152	32.8%	41 259	67.1%			(100.0%
Service charges - other			-		-			19 732	_	(100.0%
Rental of facilities and equipment	6 457	2 700	41.8%	2 718	42 1%	5 418	83 9%	3 198	50.9%	(15.0%
Interest earned - external investments		121		398	-	519	-	923	-	(56.9%
Interest earned - outstanding debtors	25 978	27 601	106.2%	29 001	111.6%	56 602	217.9%	23 545	70.1%	23.29
Dividends received		8	-		-	8	-	-	-	-
Fines	6 480	1 004	15.5%	603	9.3%	1 608	24.8%	592	-	2.09
Licences and permits	497	11	2.2%	9	1.7%	20	3.9%	3	-	188.79
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	427 360	170 826	40.0%	109 292	25.6%	280 118	65.5%	142 410	74.2%	(23.3%
Other own revenue	80 180	40 847	50.9%	53 148	66.3%	93 995	117.2%	39 720	191.9%	33.89
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 509 381	402 969	26.7%	289 637	19.2%	692 606	45.9%	322 054	47.3%	(10.1%)
Employee related costs	501 812	114 669	22.9%	114 674	22.9%	229 343	45.7%	105 934	46.6%	8.39
Remuneration of councillors	22 748	6 062	26.6%	6 095	26.8%	12 157	53.4%	6 318	87.7%	(3.5%
Debt impairment	300 694	-	-	-	-		-		-	-
Depreciation and asset impairment	23 000	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	600	-	(100.0%
Bulk purchases	512 775	117 819	23.0%	81 261	15.8%	199 080	38.8%	135 543	67.4%	(40.0%
Other Materials	-	3 498	-	20 619	-	24 118	-	10 814	-	90.79
Contracted services	7 500	702	9.4%	3 862	51.5%	4 564	60.8%	3 155	-	22.45
Transfers and grants										
Other expenditure	140 852	160 219	113.7%	63 126	44.8%	223 344	158.6%	59 691	72.8%	5.89
Loss on disposal of PPE	-		-	-	-				-	
Surplus/(Deficit)	178 326	132 513		187 975		320 488		165 788		
Transfers recognised - capital	192 482	72 345	37.6%	85 279	44.3%	157 624	81.9%	81 435	-	4.75
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-		-	-			-		-	
Surplus/(Deficit) after capital transfers and contributions	370 808	204 858		273 254		478 112		247 224		
Taxation	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation	370 808	204 858		273 254		478 112		247 224		
Attributable to minorities				-		-				
Surplus/(Deficit) attributable to municipality	370 808	204 858		273 254		478 112		247 224		
Share of surplus/ (deficit) of associate	-									
Surplus/(Deficit) for the year	370 808	204 858		273 254		478 112		247 224		

	2013/14 2012/13									
	Budget	First 0	Quarter	Second	l Quarter	Year	to Date	Second	l Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	212 482	46 359	21.8%	49 837	23.5%	96 196	45.3%	35 415	39.9%	40.7%
National Government	192 482	46 359	24.1%	47 465	24.7%	93 824	48.7%	30 183	-	57.3%
Provincial Government	-	-	-	908	-	908	-	2 774	1.4%	(67.3%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	1 464	-	1 464	-	2 102	18.1%	(30.3%)
Transfers recognised - capital	192 482	46 359	24.1%	49 837	25.9%	96 196	50.0%	35 059	45.5%	42.2%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	20 000	-	-	-	-	-	-	356	5.8%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	212 482	46 359	21.8%	49 837	23.5%	96 196	45.3%	35 415	39.9%	40.7%
Governance and Administration	20 000	139	.7%	1 581	7.9%	1 721	8.6%	296	12.6%	434.2%
Executive & Council	20 000	139	.7%	1 581	7.9%	1 721	8.6%	296	12.6%	434.2%
Budget & Treasury Office	-	-	-	-	-	-	-			-
Corporate Services	-	-	-	-	-	-	-			-
Community and Public Safety	42 767	10 971	25.7%	14 553	34.0%	25 524	59.7%	9 937	33.6%	46.5%
Community & Social Services	-	10 971	-	3 940	-	14 911	-	6 200		(36.5%)
Sport And Recreation	42 767	-	-	9 637	22.5%	9 637	22.5%	3 737	14.9%	157.9%
Public Safety	-	-	-	976	-	976	-	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-			-
Economic and Environmental Services	96 281	15 186	15.8%	2 384	2.5%	17 571	18.2%	13 822	36.6%	(82.8%)
Planning and Development	32 348	3 429	10.6%	605	1.9%	4 034	12.5%	585	12.3%	3.5%
Road Transport	63 933	11 757	18.4%	1 779	2.8%	13 537	21.2%	13 238	39.1%	(86.6%)
Environmental Protection	-	-	-	-	-	-	-			-
Trading Services	53 433	20 063	37.5%	31 318	58.6%	51 381	96.2%	11 360	45.6%	175.7%
Electricity	1 575	696	44.2%	1 464	92.9%	2 160	137.1%	-	-	(100.0%)
Water	13 140	3 936	30.0%	1 586	12.1%	5 523	42.0%	-	4.2%	(100.0%)
Waste Water Management	38 718	15 431	39.9%	28 268	73.0%	43 699	112.9%	11 360	46.6%	148.8%
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-		-		

				2013/14				201		
	Budget	First 0	Quarter	Second	l Quarter	Year	to Date	Second	l Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/1
R thousands							appropriation		appropriation	
Cash Flow from Operating Activities										
Receipts	1 556 494	475 093	30.5%	439 002	28.2%	914 095	58.7%	459 011	50.1%	(4.4%
Ratepayers and other	877 879	204 192	23.3%	215 033	24.5%	419 225	47.8%	210 699	33.1%	2.19
Government - operating	427 360	170 826	40.0%	109 292	25.6%	280 118	65.5%	142 410	76.6%	(23.3%
Government - capital	192 482	72 345	37.6%	85 279	44.3%	157 624	81.9%	81 435	88.6%	4.79
Interest	58 773	27 722	47.2%	29 399	50.0%	57 121	97.2%	24 467	60.7%	20.25
Dividends	-	8	-	-	-	8			-	
Payments	(1 344 012)	(402 969)	30.0%	(289 637)	21.6%	(692 606)	51.5%	(322 054)	56.4%	(10.1%
Suppliers and employees	(1 344 012)	(402 969)	30.0%	(289 637)	21.6%	(692 606)	51.5%	(321 454)	56.3%	(9.9%
Finance charges			-		-		-	(600)	-	(100.0%
Transfers and grants		-	-		-		-		-	
Net Cash from/(used) Operating Activities	212 482	72 124	33.9%	149 365	70.3%	221 489	104.2%	136 957	38.5%	9.19
Cash Flow from Investing Activities										
Receipts	5 000	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	5 000	-	-		-		-		-	
Decrease in non-current debtors		-	-		-		-		-	
Decrease in other non-current receivables		-	-		-		-		-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(20 000)	(46 359)	231.8%	(49 837)	249.2%	(96 196)	481.0%	(35 415)	331.5%	40.7%
Capital assets	(20 000)	(46 359)	231.8%	(49 837)	249.2%	(96 196)	481.0%	(35 415)	331.5%	40.75
Net Cash from/(used) Investing Activities	(15 000)	(46 359)	309.1%	(49 837)	332.2%	(96 196)	641.3%	(35 415)	331.5%	40.7%
Cash Flow from Financing Activities										
Receipts		-	-	-	-	-	-	-	-	
Short term loans		-	-		-		-		-	
Borrowing long term/refinancing		-	-		-		-		-	
Increase (decrease) in consumer deposits		-	-		-		-		-	
Payments	(4 000)		-	-	-	-	-	-	-	-
Repayment of borrowing	(4 000)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(4 000)	-	-		-		-	-		
Net Increase/(Decrease) in cash held	193 482	25 765	13.3%	99 528	51.4%	125 292	64.8%	101 542	24.2%	(2.0%
		1								
Cash/cash equivalents at the year begin:	20 000	98 543	492.7%	124 308	621.5%	98 543	492.7%	46 175	-	169.2

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Deb	ts Written Off to	Impairment - Counci	Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	24 333	3.5%	19 722	2.8%	18 934	2.7%	641 207	91.1%	704 196	34.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	36 765	22.6%	14 068	8.6%	7 967	4.9%	104 016	63.9%	162 817	7.9%	-	-		
Receivables from Non-exchange Transactions - Property Rates	14 199	5.7%	7 775	3.1%	6 431	2.6%	220 213	88.6%	248 619	12.0%	-	-		
Receivables from Exchange Transactions - Waste Water Manageme	9 170	3.4%	7 121	2.7%	6 562	2.5%		91.4%	265 945	12.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5 415	2.9%	3 915	2.1%	3 630	2.0%	171 298	93.0%	184 257	8.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	571	1.8%	568	1.8%	558	1.8%	29 755	94.6%	31 451	1.5%	-	-	-	-
Interest on Arrear Debtor Accounts	19 494	4.6%	150	-	9 511	2.2%	395 468	93.1%	424 623	20.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	436	.9%	1 127	2.3%	973	2.0%	47 300	94.9%	49 837	2.4%		-	-	-
Total By Income Source	110 384	5.3%	54 447	2.6%	54 565	2.6%	1 852 349	89.4%	2 071 744	100.0%		-		
Debtors Age Analysis By Customer Group														
Organs of State	5 584	19.7%	4 135	14.6%	2 620	9.2%	16 068	56.6%	28 408	1.4%		-	-	-
Commercial	34 684	13.1%	12 303	4.7%	7 966	3.0%	209 167	79.2%	264 120	12.7%		-	-	-
Households	64 035	3.8%	34 940	2.1%	40 912	2.4%	1 562 989	91.8%	1 702 875	82.2%	-	-	-	-
Other	6 082	8.0%	3 068	4.0%	3 067	4.0%	64 125	84.0%	76 342	3.7%		-		
Total By Customer Group	110 384	5.3%	54 447	2.6%	54 565	2.6%	1 852 349	89.4%	2 071 744	100.0%		-	-	-

Part 5: Creditor Age Analysis

	0 - 30	Days Days	31 - 60 Days		61 - 90) Days	Over 9	00 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	28 750	10.7%	27 962	10.4%	72 574	27.0%	139 191	51.8%	268 479	26.9%
Bulk Water	30 978	4.6%	39 095	5.9%	33 691	5.0%	564 480	84.5%	668 244	67.0%
PAYE deductions	-		-	-		-	-	-	-	
VAT (output less input)	-	-			-			-	-	
Pensions / Retirement	9 973	100.0%			-			-	9 973	1.0%
Loan repayments	300	8.3%	300	8.3%	300	8.3%	2 700	75.0%	3 600	.4%
Trade Creditors	1 829	4.0%	3 077	6.7%	1 740	3.8%	39 025	85.4%	45 672	4.6%
Auditor-General	-	-			244	22.3%	851	77.7%	1 095	.1%
Other	-	-	-	-	-	-	-	-	-	-
Total	71 831	7.2%	70 435	7.1%	108 549	10.9%	746 247	74.8%	997 062	100.0%

Contact Details		
Municipal Manager	Mr German Ramathebane	057 391 3359
Einancial Manager	Me I. R. Williams (Action)	057 301 3330

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: NALA (FS185) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

Part 1: Operating Revenue and Expenditure	2013/14							201	2/13	
	Budget	First (Quarter	Second Quarter Year			r to Date Se		Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	362 214	101 312	28.0%	87 155	24.1%	188 467	52.0%	1 884	11.3%	4 526.3%
Property rates	18 418	2 933	15.9%	2 997	16.3%	5 929	32.2%	(107)	16.6%	(2 898.8%
Property rates - penalties and collection charges										
Service charges - electricity revenue	97 838	14 222	14.5%	16 642	17.0%	30 864	31.5%	1 812	34.2%	818.59
Service charges - water revenue	47 072	16 050	34.1%	18 072	38.4%	34 122	72.5%	15	9.3%	119 420.5
Service charges - sanitation revenue	19 461	4 520	23.2%	4 522	23.2%	9 041	46.5%	1	27.4%	738 731.2
Service charges - refuse revenue	28 156	6 379	22.7%	6 384	22.7%	12 763	45.3%	1	27.5%	938 737.4
Service charges - other	1 :	1			-			1	· ·	
Rental of facilities and equipment	50	10 311	19.9%	13	25.8%	23	45.7%	14		(5.99
Interest earned - external investments	- 40.500		-	222		533	-	-	-	(100.0%
Interest earned - outstanding debtors	10 520	3	-			3	-	:	-	
Dividends received Fines	70		-		-	-	-		-	-
	1	1	120.0%	- 0	30.0%	- 2	150.0%	-		(400.00)
Licences and permits	'		120.0%	U	30.076	2	150.0%			(100.0%
Agency services	135 210	56 590	41.9%	37 956	28.1%	94 546	69.9%	-	(.1%)	(100.09
Transfers recognised - operational Other own revenue	135 210	56 590 294	41.9% 5.4%	37 956	28.1%	94 546	11.8%	149	(.1%)	133.55
Gains on disposal of PPE	5417	294	3.476	340	0.476	041	11.076	149	.0%	133.57
Gains on disposal of PPE	_	-	-		-	-	-	-	· ·	-
Operating Expenditure	351 064	65 227	18.6%	60 717	17.3%	125 944	35.9%	6 513	7.4%	832.2%
Employee related costs	102 580	26 522	25.9%	26 553	25.9%	53 076	51.7%	877	19.1%	2 928.19
Remuneration of councillors	7 498	1 714	22.9%	1 692	22.6%	3 406	45.4%	4		43 346.69
Debt impairment	52 618		-		-	-	-			
Depreciation and asset impairment	22 659	-	-	-	-	-	-	-	-	-
Finance charges	5 138	1 070	20.8%	1 963	38.2%	3 033	59.0%		-	(100.0%
Bulk purchases	92 112	20 215	21.9%	12 440	13.5%	32 655	35.5%	1 834	6.1%	578.49
Other Materials	6 910	1 236	17.9%	858	12.4%	2 094	30.3%		-	(100.09
Contracted services	18 322	2 255	12.3%	4 247	23.2%	6 502	35.5%	1 222	19.4%	247.6
Transfers and grants	22 590	2 807	12.4%	2 985	13.2%	5 792	25.6%	-	-	(100.09
Other expenditure	20 637	9 004	43.6%	9 878	47.9%	18 882	91.5%	2 577	7.5%	283.35
Loss on disposal of PPE	-	403	-	101	-	504	-	-	-	(100.0%
Surplus/(Deficit)	11 150	36 085		26 439		62 523		(4 630)		
Transfers recognised - capital	72 565	-		-	-	-	-	-	-	-
Contributions recognised - capital	-		-		-	-			-	
Contributed assets			-			-	-		-	
Surplus/(Deficit) after capital transfers and contributions	83 715	36 085		26 439		62 523		(4 630)		
Taxation	+ -	_			-		-	_	-	
Surplus/(Deficit) after taxation	83 715	36 085		26 439		62 523		(4 630)		
Attributable to minorities		-		100			-	(: 300)	-	
Surplus/(Deficit) attributable to municipality	83 715	36 085		26 439		62 523		(4 630)		
Share of surplus/ (deficit) of associate	30710	33 300		20 700		32 320		(550)		
Surplus/(Deficit) for the year	83 715	36 085		26 439		62 523	·	(4 630)		

					201					
	Budget	First 0	Quarter	Second	l Quarter	Year	to Date	Second	l Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
							арргоргии.		арргоргацоп	
Capital Revenue and Expenditure										
Source of Finance	83 715	20 143	24.1%	11 822	14.1%	31 965	38.2%	5 926	17.2%	
National Government	72 565	20 095	27.7%	11 822	16.3%	31 917	44.0%	5 926	17.2%	99.5%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	72 565	20 095	27.7%	11 822	16.3%	31 917	44.0%	5 926	17.2%	99.5%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	11 150	48	.4%	-	-	48	.4%	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	83 715	20 143	24.1%	11 822	14.1%	31 965	38.2%	5 926	17.2%	99.5%
Governance and Administration	5 150	48	.9%	-	-	48	.9%	-	-	-
Executive & Council	4 150	-	-		-	-	-	-	-	-
Budget & Treasury Office	750	-	-		-	-	-	-	-	-
Corporate Services	250	48	19.4%		-	48	19.4%	-	-	-
Community and Public Safety	4 552	3 496	76.8%	1 592	35.0%	5 088	111.8%	1 333	72.1%	19.4%
Community & Social Services	257	331	128.9%	444	172.9%	775	301.8%	967	135.2%	(54.1%)
Sport And Recreation	4 295	3 165	73.7%	1 148	26.7%	4 313	100.4%	367	33.5%	213.2%
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	44 463	12 515	28.1%	7 887	17.7%	20 401	45.9%	3 917	17.7%	101.3%
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	44 463	12 515	28.1%	7 887	17.7%	20 401	45.9%	3 917	17.7%	101.3%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	26 922	3 846	14.3%	945	3.5%	4 791	17.8%	675	7.3%	40.0%
Electricity	20 000	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	6 922	3 846	55.6%	945	13.7%	4 791	69.2%	675	-	40.0%
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	2 628	238	9.1%	1 399	53.2%	1 637	62.3%	-	-	(100.0%)

R thousands R tho					2013/14				201		
R thousands R tho		Budget	First 0	Quarter	Second	l Quarter	Year	to Date	Second	l Quarter	
Cash Flow from Operating Activities 380 659 106 187 27.9% 105 030 27.6% 211 218 55.5% 34.2% (100.	Pitomore			Main		Main		Expenditure as % of main		Expenditure as % of main	Q2 of 2012/13 to Q2 of 2013/1
Receipts 380 659 106 187 27.9% 105 030 27.6% 211 218 55.5% - 34.2% (100. Alphapyers and other 162 364 29 714 18.3% 26 937 16.6% 56 652 34.9% - 22.9.0% (100. Alphapyers and other 162 364 29 714 18.3% 26 937 16.6% 56 652 34.9% - 22.9.0% (100. Alphapyers and other - 2.0% - 2.0% - 2.0% (100. Alphapyers and other - 2.0% - 2.0% - 2.0% - 2.0% (100. Alphapyers and other - 2.0% - 2								арргоргіаціон		арргорпацоп	
Ratepayers and other	Cash Flow from Operating Activities										
Covernment - operating 133 210 55 336 40 9% 37 956 28 1% 93 202 69 0% - 47 8% (100	Receipts	380 659	106 187	27.9%	105 030	27.6%	211 218	55.5%	-	34.2%	(100.0%
Covernment - capital 72,565 21 137 29.1% 40 137 55.3% 61 274 84.4% - 50.6% (100 interest 10 520	Ratepayers and other	162 364	29 714	18.3%	26 937	16.6%	56 652	34.9%	-	25.0%	(100.0%
Interest 10 520	Government - operating	135 210	55 336	40.9%	37 956	28.1%	93 292	69.0%	-	47.6%	(100.09
Dividends Captage Ca	Government - capital	72 565	21 137	29.1%	40 137	55.3%	61 274	84.4%	-	50.6%	(100.0%
Payments	Interest	10 520	-	-		-	-	-	-	-	
Suppliers and employees (249 059) (84 920) 34 2% (86 974) 35.1% (171 895) 69.3% - 53.3% (100 France charges (518)	Dividends		-	-		-	-	-	-	-	-
Finance charges	Payments	(275 787)	(84 920)	30.8%	(86 974)	31.5%	(171 895)	62.3%		53.3%	(100.0%
Transfers and grants	Suppliers and employees	(248 059)	(84 920)	34.2%	(86 974)	35.1%	(171 895)	69.3%		53.3%	(100.0%
Net Cash from/(used) Operating Activities Cash Flow from Investing Activities Recipts Decrease in other non-current debtors Decrease in other d	Finance charges	(5 138)		-		-		-	-	-	-
Cash Flow from Investing Activities Cash Flow from Einancing Colorases in other non-current eceivables Cash Flow from Einancing Activities Cash Flow from Einancing Colorases Cash Flow from Einancing Cash Flow from Einanc	Transfers and grants	(22 590)	-	-		-	-	-	-	-	-
Receipts	Net Cash from/(used) Operating Activities	104 872	21 267	20.3%	18 056	17.2%	39 323	37.5%	-	3.9%	(100.0%
Proceeds on disposal of PPE	Cash Flow from Investing Activities										
Decrease in non-current deblors Decrease in non-current research Decr	Receipts		400		-		400			-	-
Decrase in other non-current receivables Decrase (in chrease) in one-current investments Payments (83 715) (3 176) 3.8% (3 176) 3.8% Capital assets (83 715) (3 176) 3.8% Capital assets (83 715) (2 776) 3.8% Capital assets Net Cash from(used) Investing Activities Receipts Receipts Short term loans Borrowing long term/refinancing Increase (Pecrases) in consumer deposits Payments Repayment of borrowing	Proceeds on disposal of PPE		400	-		-	400		-	-	
Decrease (ncrease) in non-current investments Payments (83 715) (3 176) 3.8%	Decrease in non-current debtors		-	-		-	-		-	-	-
Payments (83 715) (3 176) (3.9% - (3.176) (3.9% - (3.176) (3.9% - (3.176) (3.9% - (3.176) (3.9% - (3.176) (3.9% - (3.176) (3.9% - (3.176) (3.9% - (3.176) (3.9% - (3.176) (3.9% - (3	Decrease in other non-current receivables		-	-		-	-		-	-	-
Capital assets (83.715) (3.176) 3.8% - (3.176) 3.8% (2.776) 3.8% -	Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
Capital assets (83.715) (3.176) 3.8% - (3.176) 3.8%	Payments	(83 715)	(3 176)	3.8%	-		(3 176)	3.8%		-	
Cash Flow from Financing Activities Receipts Short term loans Borrowing long term/refinancing Increase (decrease) in consumer deposits Payments Repayment of borrowing Net Cash from/(used) Financing Activities Vet Cash from/(used) Financing Activities Vet Cash from/(used) Financing Activities Vet Cash (ash equivalents at the year begin: Vet Cash (ash equivalents at the year begin: Vet Cash (ash equivalents at the year be	Capital assets	(83 715)		3.8%		-	(3 176)	3.8%	-	-	
Receipts	Net Cash from/(used) Investing Activities	(83 715)	(2 776)	3.3%		-	(2 776)	3.3%	-		
Receipts	Cash Flow from Financing Activities										
Short term loans		_	l -			l -			l -	-	_
Increase (decrease) in consumer deposits				_						-	
Increase (decrease) in consumer deposits	Borrowing long term/refinancing			_						-	
Payments				_						-	
Repayment of Docrowing					-					-	-
Net Increase/(Decrease) in cash held 21 157 18 491 87.4% 18 056 85.3% 36 547 172.7% (100. Cash/cash equivalents at the year begin: - 15 231 - 33 722 - 15 231 - 1 206 - 2 698			-	-		-	-		-	-	-
Cash (cash equivalents at the year begin: - 15 231 - 15 231 - 1 206 - 2 691	Net Cash from/(used) Financing Activities		-	-		-		-	-		
Cash (cash equivalents at the year begin: - 15 231 - 15 231 - 1 206 - 2 691	Net Increase/(Decrease) in cash held	21 157	18 491	87.4%	18 056	85.3%	36 547	172.7%			(100.0%
						-			1 206		2 695.6
	Cash/cash equivalents at the year end:	21 157	33 722	159.4%	51 778	244.7%	51 778	244.7%	1 206	.7%	4 192.59

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ots Written Off to	Impairment -l Council	Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														1
Trade and Other Receivables from Exchange Transactions - Water	7 052	6.1%	5 857	5.0%	5 002	4.3%	98 395	84.6%	116 306	38.2%	-	-	98 395	84.0%
Trade and Other Receivables from Exchange Transactions - Electric	3 674	8.5%	2 953	6.8%	1 747	4.0%	34 777	80.6%	43 151	14.2%	-	-	34 777	80.0%
Receivables from Non-exchange Transactions - Property Rates	1 548	6.0%	1 042	4.0%	952	3.7%	22 309	86.3%	25 851	8.5%	-	-	22 309	86.0%
Receivables from Exchange Transactions - Waste Water Manageme	1 579	4.7%	1 522	4.6%	1 834	5.5%	28 502	85.2%	33 437	11.0%	-	-	28 502	85.0%
Receivables from Exchange Transactions - Waste Management	2 210	4.6%	2 202	4.6%	2 370	4.9%	41 444	85.9%	48 227	15.8%	-	-	41 444	85.0%
Receivables from Exchange Transactions - Property Rental Debtors	18	15.6%	7	5.6%	32	27.5%	61	51.4%	118	-	-	-	61	51.0%
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 310	6.2%	1 801	4.8%	1 607	4.3%	31 793	84.8%	37 511	12.3%		-	31 793	84.0%
Total By Income Source	18 392	6.0%	15 384	5.1%	13 544	4.4%	257 280	84.5%	304 599	100.0%	-	-	257 280	84.0%
Debtors Age Analysis By Customer Group														
Organs of State	504	4.3%	566	4.8%	2 290	19.4%	8 432	71.5%	11 792	3.9%		-	8 432	71.0%
Commercial	5 166	10.7%	3 375	7.0%	2 105	4.4%	37 590	77.9%	48 236	15.8%		-	37 590	77.0%
Households	12 722	5.2%	11 443	4.7%	9 149	3.7%	211 258	86.4%	244 571	80.3%	-	-	211 258	86.0%
Other	-		-	-	-	-	-	-	-	-		-	-	
Total By Customer Group	18 392	6.0%	15 384	5.1%	13 544	4.4%	257 280	84.5%	304 599	100.0%	-	-	257 280	84.0%

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90) Days	Over 9	00 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	163	.4%	4 914	11.8%	4 793	11.5%	31 914	76.4%	41 784	28.6%
Bulk Water	-	-	6 202	16.0%	-	-	32 682	84.0%	38 884	26.6%
PAYE deductions	7	.6%	1 108	99.4%	-	-		-	1 116	.8%
VAT (output less input)	29 379	100.0%	-	-	-	-	-	-	29 379	20.1%
Pensions / Retirement	602	22.4%	71	2.7%	732	27.2%	1 284	47.7%	2 689	1.8%
Loan repayments	-	-		-	-	-		-		-
Trade Creditors	571	2.6%	237	1.1%	5 013	22.7%	16 259	73.6%	22 080	15.1%
Auditor-General	1 084	100.0%	-	-		-		-	1 084	.7%
Other	52	.6%	5 470	60.1%	-	-	3 572	39.3%	9 095	6.2%
Total	31 857	21.8%	18 004	12.3%	10 539	7.2%	85 711	58.7%	146 111	100.0%

tact Details		
ipal Manager	BC Mokomela	056 514 9200
cial Manager	Buti Molupe (Acting)	056 514 2205

Source Local Government Database 1. All figures in this report are unaudited.

FREE STATE: LEJWELEPUTSWA (DC18) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

Part 1: Operating Revenue and Expenditure				2013/14				201	12/13	
	Budget	First (Quarter		d Quarter	Year	to Date		l Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/1
Operating Revenue and Expenditure										
Operating Revenue	106 308	45 061	42.4%	34 768	32.7%	79 828	75.1%	33 743	73.3%	3.09
Property rates	100 300	45 00 1	42.470	34 7 00	32.1 /0	15 020	7 3.1 /0	33 743	13.376	3.0
Property rates - penalties and collection charges	-		-		-	-				-
Service charges - electricity revenue	1		-		-	-				-
Service charges - electricity revenue	1		-			-				
Service charges - water revenue Service charges - sanitation revenue	-	-	-	-	-	-	-		-	-
	-	-	-	-	-	-	-		-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-		-	-	-	-	-	-	-	-
Rental of facilities and equipment		-	-	-		-	-	-	47.00	
Interest earned - external investments	1 668	202	12.1%	658	39.5%	861	51.6%	607	47.3%	8.
Interest earned - outstanding debtors	484	195	40.2%	259	53.6%	454	93.8%	195	59.0%	33.
Dividends received	-	-	-	-	-	-	-	-	-	
Fines	-	-	-	-	-	-	-	-	-	
Licences and permits	-	-	-	-	-	-	-	-	-	
Agency services	-	-	-	-	-	-	-	-	-	
Transfers recognised - operational	104 076	44 598	42.9%	33 629	32.3%	78 227	75.2%	32 922	73.8%	2.
Other own revenue	80	66	82.8%	221	276.1%	287	358.8%	19	148.2%	1 066.6
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	104 864	25 984	24.8%	26 479	25.3%	52 464	50.0%	22 404	46.7%	18.2
Employee related costs	56 466	13 577	24.0%	13 461	23.8%	27 038	47.9%	11 214	43.7%	20.0
Remuneration of councillors	8 374	2 017	24.1%	2 069	24.7%	4 086	48.8%	1 877	47.7%	10.2
Debt impairment	0011	1	24.110	2 000	24.770	1000	10.070			
Depreciation and asset impairment	6 027			1 520	25.2%	1 520	25.2%	1		107 066.
Finance charges	2 583	666	25.8%	666	25.8%	1 332	51.6%	753	51.5%	(11.6
Bulk purchases	2 303	000	25.070	-	23.070	1 332	31.070	755	51.576	(11.0
Other Materials	-	· ·					-			
Contracted services										
Transfers and grants	4 450	2 500	56.2%	246	5.5%	2 746	61.7%		81.1%	(100.0
Other expenditure	26 965	7 224	26.8%	8 518	31.6%	15 741	58.4%	8 558	58.3%	(100.0
Utner expenditure Loss on disposal of PPE	20 905	1 224	20.8%	8 518	31.6%	15 /41	56.4%	8 558	58.3%	(.5
<u> </u>		-	-			-	-		-	
Surplus/(Deficit)	1 444	19 077		8 288		27 365		11 339		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-		-		-		-		
Surplus/(Deficit) after capital transfers and contributions	1 444	19 077		8 288		27 365		11 339		
Taxation	-	-	-			-	-		-	
Surplus/(Deficit) after taxation	1 444	19 077		8 288		27 365		11 339		
Attributable to minorities	_	-	-	-		-	-	-	-	
Surplus/(Deficit) attributable to municipality	1 444	19 077		8 288		27 365		11 339		
Share of surplus/ (deficit) of associate	-	-	-			-			-	
Surplus/(Deficit) for the year	1 444	19 077		8 288		27 365		11 339		

	2013/14							201		
	Budget	First 0	Quarter	Second	I Quarter	Year	to Date	Second	Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
R thousands							appropriation		appropriation	
Capital Revenue and Expenditure										
Source of Finance	3 975	171	4.3%	1 464	36.8%	1 634	41.1%	254	14.1%	476.0%
National Government	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 975	171	4.3%	1 464	36.8%	1 634	41.1%	254	14.1%	476.0%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	3 975	171	4.3%	1 464	36.8%	1 634	41.1%	254	14.1%	476.0%
Governance and Administration	3 157	92	2.9%	1 308	41.4%	1 400	44.3%	243	18.9%	437.3%
Executive & Council	2 704	27	1.0%	1 233	45.6%	1 260	46.6%	54	49.9%	2 170.1%
Budget & Treasury Office	83	1	1.4%	16	19.4%	17	20.9%	184	25.0%	(91.2%)
Corporate Services	370	64	17.2%	59	15.9%	123	33.1%	5	1.6%	1 063.7%
Community and Public Safety	150	40	27.0%	25	16.6%	65	43.6%	-	-	(100.0%)
Community & Social Services	150	40	27.0%	25	16.6%	65	43.6%	-	-	(100.0%)
Sport And Recreation	-		-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	669	38	5.7%	131	19.6%	169	25.3%	11	1.3%	1 124.9%
Planning and Development	50	18	36.7%	17	33.7%	35	70.4%	1	15.0%	1 037.3%
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	619	20	3.2%	114	18.4%	134	21.7%	9	.9%	1 139.1%
Trading Services	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

				2013/14				201	12/13	
	Budget	First 0	Quarter	Second	I Quarter	Year	to Date	Second	l Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/1
R thousands							арргоргіаціон		арргорпацоп	
Cash Flow from Operating Activities										
Receipts	106 224	91 607	86.2%	375 036	353.1%	466 643	439.3%	83 719	150.2%	348.0%
Ratepayers and other	480	46 807	9 751.5%	40 748	8 489.2%	87 556	18 240.8%	54 726	204 664.5%	(25.5%
Government - operating	104 076	44 597	42.9%	333 629	320.6%	378 226	363.4%	28 256	71.1%	1 080.79
Government - capital	-	-	-		-	-	-		-	
Interest	1 668	202	12.1%	658	39.5%	861	51.6%	737	47.7%	(10.7%
Dividends	-	-	-		-	-	-		-	
Payments	(99 337)	(87 027)	87.6%	(73 690)	74.2%	(160 717)	161.8%	(81 277)	163.8%	(9.3%
Suppliers and employees	(92 304)	(84 527)	91.6%	(73 690)	79.8%	(158 217)	171.4%	(81 277)	173.4%	(9.3%
Finance charges	(2 583)	-	-	-	-	-	-	-	-	-
Transfers and grants	(4 450)	(2 500)	56.2%			(2 500)	56.2%		81.1%	-
Net Cash from/(used) Operating Activities	6 887	4 580	66.5%	301 346	4 375.6%	305 926	4 442.1%	2 442	4.3%	12 237.69
Cash Flow from Investing Activities										
Receipts	3 500	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-		-	-	-		-	
Decrease in non-current debtors	-	-	-		-	-	-		-	
Decrease in other non-current receivables	-	-	-		-	-	-		-	
Decrease (increase) in non-current investments	3 500	-	-		-	-	-	-	-	-
Payments	(3 975)	(171)	4.3%	(1 464)	36.8%	(1 634)	41.1%	(254)	14.1%	476.09
Capital assets	(3 975)	(171)	4.3%	(1 464)	36.8%	(1 634)	41.1%	(254)	14.1%	476.05
Net Cash from/(used) Investing Activities	(475)	(171)	35.9%	(1 464)	308.1%	(1 634)	344.1%	(254)	(7.9%)	476.09
Cash Flow from Financing Activities										
Receipts	_	-	-		-	-			-	-
Short term loans	-	-	-		-				-	
Borrowing long term/refinancing	-	-	-		-				-	
Increase (decrease) in consumer deposits	-	-	-		-				-	
Payments	(1 847)	-	-	(2 084)	112.8%	(2 084)	112.8%	-	-	(100.0%
Repayment of borrowing	(1 847)	-	-	(2 084)	112.8%	(2 084)	112.8%		-	(100.0%
Net Cash from/(used) Financing Activities	(1 847)	-	-	(2 084)	112.8%	(2 084)	112.8%	-		(100.0%
Net Increase/(Decrease) in cash held	4 565	4 409	96.6%	297 798	6 523.6%	302 208	6 620.2%	2 188	(1.2%)	13 508.19
Cash/cash equivalents at the year begin:	32 457	3 936	12.1%	8 345	25.7%	3 936	12.1%	1 745	128.1%	378.19

Part 4: Debtor Age Analysis

	0 - 30) Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ots Written Off to	Impairment - Counci	Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-		-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric		-	-	-	-	-	-	-	-			-		
Receivables from Non-exchange Transactions - Property Rates		-	-	-	-	-	-	-	-			-		
Receivables from Exchange Transactions - Waste Water Manageme	-		-	-	-	-	-	-			-	-	-	-
Receivables from Exchange Transactions - Waste Management		-	-	-	-	-	-	-	-			-		-
Receivables from Exchange Transactions - Property Rental Debtors		-	-	-	-	-	-	-	-			-		
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other			-	-	-		933	100.0%	933	100.0%		-		
Total By Income Source	-	-	-	-	-	-	933	100.0%	933	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-		-	-	-		-	-	-		-	-	-	-
Commercial	-		-	-	-		-	-	-		-	-	-	-
Households		-	-	-	-	-	-	-	-			-		-
Other	-		-	-		-	933	100.0%	933	100.0%	-	-	-	
Total By Customer Group							933	100.0%	933	100.0%				

Part 5: Creditor Age Analysis

	0 - 30	Days Days	31 - 60 Days		61 - 9	0 Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-		-		-		-	-	
PAYE deductions	-	-	-	-		-	-	-	-	-
VAT (output less input)	-	-		-		-		-	-	
Pensions / Retirement	-	-		-		-		-	-	
Loan repayments	-	-		-		-		-	-	
Trade Creditors	655	100.0%	-	-	-	-	-	-	655	100.0%
Auditor-General	-	-		-		-		-	-	
Other	-	-	-	-	-	-	-	-	-	-
Total	655	100.0%		-		-			655	100.0%

Contact Details

Municipal Manager

Municipal Manager	Ms Palesa Kaota	057 391 8905
Financial Manager	Mr D Diten	057 391 8903

Source Local Government Database

FREE STATE: SETSOTO (FS191) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

Part1: Operating Revenue and Expenditure	1			2013/14				201	12/13	
	Budget	Firet (Quarter		Quarter	Year	to Date		Ouarter	
	Main	Actual	1st Q as % of	Actual	2nd Q as % of	Actual	Total	Actual	Total	Q2 of 2012/13
R thousands	appropriation	Expenditure	Main appropriation	Expenditure	Main appropriation	Expenditure	Expenditure as % of main appropriation	Expenditure		to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	371 942	131 815	35.4%	90 963	24.5%	222 778	59.9%	84 950	68.3%	7.1%
Property rates	26 809	38 114	142.2%	(1)	-	38 113	142.2%	(655)	151.8%	(99.9%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	60 323	13 120	21.8%	13 740	22.8%	26 861	44.5%	11 865	58.2%	15.8
Service charges - water revenue	27 429	7 572	27.6%	7 236	26.4%	14 808	54.0%	5 494	56.2%	31.7
Service charges - sanitation revenue	15 245	4 308	28.3%	3 707	24.3%	8 015	52.6%	3 206	51.0%	15.6
Service charges - refuse revenue	17 955	5 088	28.3%	4 366	24.3%	9 455	52.7%	3 804	51.1%	14.8
Service charges - other		1		1		1		1	-	
Rental of facilities and equipment	752	22	2.9%	40	5.4%	62	8.2%	25	6.9%	64.6
Interest earned - external investments	600	160	26.7%	36	6.0%	196	32.6%	62	5.7%	(42.59
Interest earned - outstanding debtors	30 000	2 933	9.8%	4 707	15.7%	7 640	25.5%	7 506	98.7%	
Dividends received Fines	270	122	45.3%	30 74	27.4%	30 196	72.7%	35	59.0%	(100.09)
	12	122	45.3% 22.2%	74	27.4%	196	72.7% 42.3%	35	96.0%	555.4
Licences and permits Agency services	12	97	22.2%	17	20.176	115	42.3%	U	90.0%	(100.09
Transfers recognised - operational	172 835	59 951	34.7%	56 051	32.4%	116 001	67.1%	52 356	68.8%	7.1
Other own revenue	19 712	325	1.7%	958	32.4% 4.9%	1 283	6.5%	1 253	9.2%	(23.69
Gains on disposal of PPE	19712	323	1.7 /6	530	4.5%	1 203	0.5 /6	1 233	5.2 /4	(100.09
•	400 700	89 094	40.00/	74.004	44.50/	160 778	20.00/	20.770	37.8%	,
Operating Expenditure	493 766		18.0%	71 684 32 123	14.5%		32.6%	63 770		12.49
Employee related costs	123 170	31 137	25.3%		26.1%	63 259	51.4%	31 344	60.5%	2.5
Remuneration of councillors Debt impairment	8 944 53 328	2 131 7 483	23.8%	2 145	24.0%	4 276 7 483	47.8%	1 958	40.5%	9.5
Depreciation and asset impairment	165 501	13 742	14.0% 8.3%	-		13 742	14.0% 8.3%	-		-
Finance charges	1 880	13 /42	.4%	29	1.6%	37	2.0%	749	20.1%	(96.19
Bulk purchases	54 000	20 268	37.5%	11 255	20.8%	31 523	58.4%	9 029	70.9%	24.7
Other Materials	34 000	20 200	31.376	11 200	20.0 /0	31323	30.4 /6	3 023	70.570	24.7
Contracted services	14 705	5 257	35.8%	9 343	63.5%	14 601	99.3%	1 413		561.2
Transfers and grants	15 665	436	2.8%	1 581	10.1%	2 016	12.9%	824	7.8%	91.9
Other expenditure	56 572	8 632	15.3%	15 208	26.9%	23 840	42.1%	18 453	28.8%	(17.69
Loss on disposal of PPE	-	-	10.5%	-	-	-	-	-	-	(17.0)
Surplus/(Deficit)	(121 824)	42 722		19 279		62 001		21 181		
Transfers recognised - capital	68 887	29 680	43.1%			29 680	43.1%	3 872		(100.09
Contributions recognised - capital	00 007	23 000	40.170			25 000	40.170	3072		(100.0)
Contributed assets										
	· ·	-	-	-	-	-	-	-		
Surplus/(Deficit) after capital transfers and contributions	(52 937)	72 402		19 279		91 681		25 053		
Taxation	-		-	-	-	-				
Surplus/(Deficit) after taxation	(52 937)	72 402		19 279		91 681		25 053		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(52 937)	72 402		19 279		91 681		25 053		
Share of surplus/ (deficit) of associate			-		-		-		-	
Surplus/(Deficit) for the year	(52 937)	72 402		19 279		91 681		25 053		

	2013/14							201	2/13	
	Budget	First 0	Quarter	Second	l Quarter	Year	to Date	Second	Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
R thousands							appropriation		appropriation	
Capital Revenue and Expenditure										
Source of Finance	80 109	14 346	17.9%	21 939	27.4%	36 285	45.3%	14 958	38.8%	46.7%
National Government	68 887	14 346	20.8%	21 939	31.8%	36 285	52.7%	11 932	37.9%	83.9%
Provincial Government	-	-	-		-		-	3 026	50.4%	(100.0%
District Municipality	1 622	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	70 509	14 346	20.3%	21 939	31.1%	36 285	51.5%	14 958	38.8%	46.79
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	9 600	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	80 109	14 346	17.9%	21 939	27.4%	36 285	45.3%	14 958	38.8%	46.79
Governance and Administration	4 750	2 155	45.4%	3 148	66.3%	5 303	111.6%	-	-	(100.0%
Executive & Council	530	-	-		-	-	-	-	-	-
Budget & Treasury Office	3 220	-	-		-	-	-	-	-	-
Corporate Services	1 000	2 155	215.5%	3 148	314.8%	5 303	530.3%	-	-	(100.09
Community and Public Safety	10 495	3 190	30.4%	4 554	43.4%	7 744	73.8%	4 350	28.2%	4.79
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	10 495	3 190	30.4%	4 554	43.4%	7 744	73.8%	4 350	28.2%	4.7
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	1 888	-	-	-	-	-	-	869	98.8%	(100.0%
Planning and Development	-	-	-		-				-	-
Road Transport	1 888	-	-		-			869	98.8%	(100.09
Environmental Protection										
Trading Services	62 976 261	9 001	14.3%	14 237	22.6%	23 238	36.9%	9 739 209	39.9% 91.9%	46.29
Electricity		809	310.4%	38	14.5%	846 5 561	324.8% 29.5%			(81.99
Water Waste Water Management	18 849 31 036	1 368 2 288	7.3% 7.4%	4 193 5 827	22.2% 18.8%	5 561 8 115	29.5% 26.1%	8 545 985	47.5% 17.8%	(50.99
	31 036 12 830	2 288 4 536	7.4% 35.4%	5 827 4 180	18.8% 32.6%	8 115 8 715	26.1% 67.9%		17.8%	491.3
Waste Management Other				4 180						(100.05
Otner	-	-	•	•	-		•			-

				2013/14				201	2/13	
	Budget	First 0	Quarter	Second	Quarter	Year	to Date	Second	Quarter	
Different	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
R thousands							арргоргіаціон		арргорпацоп	
Cash Flow from Operating Activities										
Receipts	390 182	129 371	33.2%	127 286	32.6%	256 657	65.8%	111 275	75.8%	14.4%
Ratepayers and other	127 460	30 552	24.0%	30 120	23.6%	60 672	47.6%	25 344	80.9%	18.8%
Government - operating	172 835	71 899	41.6%	55 531	32.1%	127 430	73.7%	58 146	64.5%	(4.5%
Government - capital	68 887	26 323	38.2%	41 121	59.7%	67 444	97.9%	27 366	1 119.6%	50.39
Interest	21 000	597	2.8%	484	2.3%	1 081	5.1%	390	29.4%	24.29
Dividends	-	-	-	30	-	30	-	28	-	6.69
Payments	(271 265)	(77 982)	28.7%	(89 017)	32.8%	(167 000)	61.6%	(115 057)	72.5%	(22.6%)
Suppliers and employees	(253 720)	(77 041)	30.4%	(84 238)	33.2%	(161 279)	63.6%	(113 491)	81.9%	(25.8%
Finance charges	(1 880)	(46)	2.4%	(516)	27.4%	(561)	29.9%	(639)	274.7%	(19.3%
Transfers and grants	(15 665)	(896)	5.7%	(4 264)	27.2%	(5 160)	32.9%	(926)	8.6%	360.39
Net Cash from/(used) Operating Activities	118 917	51 389	43.2%	38 269	32.2%	89 658	75.4%	(3 783)	85.7%	(1 111.7%)
Cash Flow from Investing Activities										
Receipts	4	8 285	207 118.0%	6 123	153 086.5%	14 408	360 204.5%	9	.6%	64 939.4%
Proceeds on disposal of PPE	-	8 285	-	6 123	-	14 408	-	2	.2%	279 127.59
Decrease in non-current debtors	-	-	-				-	7		(100.0%
Decrease in other non-current receivables	4	-	-				-			
Decrease (increase) in non-current investments	-	-	-	-	-	-	-		-	-
Payments	(80 109)	(16 618)	20.7%	(23 793)	29.7%	(40 411)	50.4%	(14 958)	39.6%	59.1%
Capital assets	(80 109)	(16 618)	20.7%	(23 793)	29.7%	(40 411)	50.4%	(14 958)	39.6%	59.19
Net Cash from/(used) Investing Activities	(80 105)	(8 334)	10.4%	(17 669)	22.1%	(26 003)	32.5%	(14 949)	40.5%	18.2%
Cash Flow from Financing Activities										
Receipts	5	(16)	(322,4%)	37	749.0%	21	426.6%	44	2 320.9%	(15.5%)
Short term loans	-			-	-		-			
Borrowing long term/refinancing			-	-		_				
Increase (decrease) in consumer deposits	5	(16)	(322.4%)	37	749.0%	21	426.6%	44	2 320.9%	(15.5%
Payments	(977)	(195)	19.9%	(399)	40.8%	(593)	60.7%	(557)	16.4%	(28.5%)
Repayment of borrowing	(977)	(195)	19.9%	(399)	40.8%	(593)	60.7%	(557)	16.4%	(28.5%
Net Cash from/(used) Financing Activities	(972)	(211)	21.7%	(361)	37.2%	(572)	58.9%	(513)	13.7%	(29.6%
Net Increase/(Decrease) in cash held	37 840	42 844	113.2%	20 238	53.5%	63 083	166.7%	(19 244)	661.4%	(205.2%)
Net Increase/(Decrease) in cash held Cash/cash equivalents at the year begin:	37 840	42 844 20 624	113.2%	20 238 63 468	53.5%	63 083 20 624	166.7%	(19 244) 46 600	661.4% 100.0%	(205.2% 36.29

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 712	4.4%	2 413	3.9%	2 237	3.6%	53 995	88.0%	61 358	27.5%	-	-		-
Trade and Other Receivables from Exchange Transactions - Electric	3 269	9.7%	1 915	5.7%	1 451	4.3%	27 212	80.4%	33 847	15.2%	-	-		-
Receivables from Non-exchange Transactions - Property Rates	1 296	5.9%	1 186	5.4%	1 098	5.0%	18 313	83.6%	21 893	9.8%		-		-
Receivables from Exchange Transactions - Waste Water Manageme	1 521	3.4%	1 615	3.6%	1 468	3.3%	40 309	89.7%	44 913	20.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 806	3.1%	1 938	3.3%	1 750	3.0%	52 618	90.5%	58 112	26.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	140	4.8%	130	4.4%	324	11.0%	2 346	79.8%	2 941	1.3%	-	-		
Total By Income Source	10 744	4.8%	9 197	4.1%	8 329	3.7%	194 793	87.3%	223 064	100.0%	-	-		
Debtors Age Analysis By Customer Group														
Organs of State	806	12.0%	706	10.5%	743	11.1%	4 460	66.4%	6 714	3.0%	-	-		-
Commercial	928	9.1%	518	5.1%	659	6.4%	8 132	79.4%	10 238	4.6%	-	-		-
Households	9 009	4.4%	7 973	3.9%	6 925	3.4%	182 178	88.4%	206 085	92.4%	-	-	-	-
Other	1	2.0%	1	2.1%	2	7.3%	23	88.6%	26		-	-		-
Total By Customer Group	10 744	4.8%	9 197	4.1%	8 329	3.7%	194 793	87.3%	223 064	100.0%				

Part 5: Creditor Age Analysis

	0 - 30	Days Days	31 - 60 Days		61 - 9	0 Days	Over 9	00 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-		-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-		-	-	-
Pensions / Retirement	-	-	-	-	-	-		-	-	-
Loan repayments	-	-	-	-	-	-		-	-	-
Trade Creditors	15	5.1%	(15)	(5.2%)	14	4.7%	274	95.4%	287	100.0%
Auditor-General	-	-	-	-	-	-		-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	15	5.1%	(15)	(5.2%)	14	4.7%	274	95.4%	287	100.0%

Contact Details

Municipal Manager

Financial Manager	Mr T G Banda	051 933 9301
Municipal Manager		051 933 9302

Source Local Government Database

FREE STATE: DIHLABENG (FS192) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

Part 1: Operating Revenue and Expenditure				2013/14				201	2/13	
	Budget	First (Quarter	Second	I Quarter	Year	to Date	Second	Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
							арргоргиалол		арргоришион	
Operating Revenue and Expenditure										
Operating Revenue	555 343	176 454	31.8%	148 650	26.8%	325 104	58.5%	135 441	56.6%	9.8%
Property rates	76 950	25 192	32.7%	17 372	22.6%	42 565	55.3%	15 854	59.4%	9.69
Property rates - penalties and collection charges	-	1	-	1	-	1	-	-	-	(100.0%
Service charges - electricity revenue	165 400	48 952	29.6%	38 212	23.1%	87 163	52.7%	35 684	47.8%	7.19
Service charges - water revenue	52 652	15 187	28.8%	17 747	33.7%	32 934	62.6%	12 936	51.4%	37.25
Service charges - sanitation revenue	41 895	10 403	24.8%	10 781	25.7%	21 185	50.6%	9 641	-	11.85
Service charges - refuse revenue	41 828	9 833	23.5%	10 027	24.0%	19 860	47.5%	9 317	24.5%	7.65
Service charges - other	-	169	-	265	-	435	-	246	-	7.99
Rental of facilities and equipment	4 165	695	16.7%	2 002	48.1%	2 696	64.7%	855	45.7%	134.19
Interest earned - external investments	-	1	-	3	-	4	-	1	-	137.89
Interest earned - outstanding debtors	25 085	6 039	24.1%	6 449	25.7%	12 487	49.8%	5 990	54.9%	7.79
Dividends received	-	400	-	306	-	706	-	305	-	.19
Fines	3 852	2 197	57.0%	641	16.7%	2 838	73.7%	31	-	1 937.39
Licences and permits	-		-		-	-	-		-	-
Agency services	-		-		-	-	-		-	-
Transfers recognised - operational	133 174	56 496	42.4%	43 743	32.8%	100 239	75.3%	43 122	75.4%	1.49
Other own revenue	9 593	889	9.3%	1 101	11.5%	1 990	20.7%	635	10.8%	73.49
Gains on disposal of PPE	749	-	-	-	-	-	-	823	-	(100.0%
Operating Expenditure	536 894	76 588	14.3%	128 179	23.9%	204 767	38.1%	137 140	41.8%	(6.5%
Employee related costs	161 408	42 335	26.2%	42 271	26.2%	84 606	52.4%	39 554	52.0%	6.99
Remuneration of councillors	12 671	3 093	24.4%	3 008	23.7%	6 102	48.2%	3 201	53.4%	(6.0%
Debt impairment	33 392	-	-	-	-	-	-		-	-
Depreciation and asset impairment	41 083	-	-	-	-	-	-	-	-	-
Finance charges	4 734	1	-	51	1.1%	52	1.1%	603	-	(91.6%
Bulk purchases	124 059	3 842	3.1%	40 628	32.7%	44 470	35.8%	46 951	40.4%	(13.5%
Other Materials	28 491	5 714	20.1%	7 808	27.4%	13 523	47.5%	7 385	97.1%	5.79
Contracted services	22 856	3 716	16.3%	3 159	13.8%	6 875	30.1%	3 226	-	(2.1%
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	108 200	17 887	16.5%	31 253	28.9%	49 140	45.4%	36 220	35.8%	(13.7%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	18 449	99 865		20 471		120 336		(1 699)		
Transfers recognised - capital	72 196	6 399	8.9%	32 962	45.7%	39 361	54.5%	31 901		3.39
Contributions recognised - capital			-		-		-			
Contributed assets	_	_	_	_		_	_			
Surplus/(Deficit) after capital transfers and contributions	90 645	106 264		53 434		159 698		30 201		
Taxation	1		-	*****				*****		
Surplus/(Deficit) after taxation	90 645	106 264		53 434		159 698		30 201		-
Attributable to minorities	30 043	100 204		33 434		139 090		30 201		
Surplus/(Deficit) attributable to municipality	90 645	106 264		53 434	<u> </u>	159 698		30 201		
	90 043	100 204		JJ 434		109 090		30 201		
Share of surplus/ (deficit) of associate										
Surplus/(Deficit) for the year	90 645	106 264		53 434		159 698		30 201		

	2013/14							201	12/13	
	Budget	First 0	Quarter	Second	l Quarter	Year	to Date	Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
							арргоргии.		арргоргацоп	
Capital Revenue and Expenditure										
Source of Finance	90 646	21 639	23.9%	14 993	16.5%	36 632	40.4%	17 578	36.6%	
National Government	72 196	10 209	14.1%	12 988	18.0%	23 197	32.1%	12 586	34.4%	3.2%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	72 196	10 209	14.1%	12 988	18.0%	23 197	32.1%	12 586	34.4%	3.2%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	18 450	11 430	62.0%	2 005	10.9%	13 435	72.8%	4 992	44.6%	(59.8%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	90 646	21 639	23.9%	14 993	16.5%	36 632	40.4%	17 578	36.6%	(14.7%)
Governance and Administration	4 339	-	-	-	-	-	-	-	-	- 1
Executive & Council	4 339	-	-		-	-	-	-	-	-
Budget & Treasury Office		-	-		-	-	-	-	-	-
Corporate Services		-	-		-	-	-	-	-	-
Community and Public Safety	23 195	-	-	-		-	-	-	-	-
Community & Social Services	23 195	-	-	-	-	-	-		-	-
Sport And Recreation	-	-	-	-	-	-	-		-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-		-	-
Health	-	-	-	-	-	-	-		-	-
Economic and Environmental Services	9 136	21 639	236.9%	14 993	164.1%	36 632	401.0%	9 258	75.6%	62.0%
Planning and Development	-	21 343	-	14 184	-	35 526	-	28	-	50 304.4%
Road Transport	9 136	296	3.2%	809	8.9%	1 105	12.1%	9 229	75.2%	(91.2%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	53 976	-	-	-	-	-	-	8 320	36.7%	(100.0%)
Electricity	1 538	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	8 320	-	(100.0%)
Waste Water Management	52 438	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-

				2013/14				201	2/13	
	Budget	First 0	Quarter	Second	l Quarter	Year	to Date	Second	Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/1
R thousands							арргоргіаціон		арргорпацоп	
Cash Flow from Operating Activities										
Receipts	628 540	183 053	29.1%	181 613	28.9%	364 666	58.0%	167 341	61.6%	8.5%
Ratepayers and other	397 085	113 718	28.6%	98 150	24.7%	211 868	53.4%	86 022	49.7%	14.19
Government - operating	133 174	56 496	42.4%	500	.4%	56 996	42.8%	43 122	75.4%	(98.8%
Government - capital	73 196	6 399	8.7%	76 205	104.1%	82 604	112.9%	31 901	110.6%	138.99
Interest	25 085	6 040	24.1%	6 452	25.7%	12 491	49.8%	5 991	54.9%	7.79
Dividends		400	-	306	-	706	-	305		.19
Payments	(535 615)	(80 652)	15.1%	(132 114)	24.7%	(212 766)	39.7%	(140 717)	48.4%	(6.1%
Suppliers and employees	(457 685)	(80 651)	17.6%	(132 063)	28.9%	(212 714)	46.5%	(140 114)	48.8%	(5.7%
Finance charges	(4 734)	(1)		(51)	1.1%	(52)	1.1%	(603)	12.7%	(91.6%
Transfers and grants	(73 196)		-		-		-			
Net Cash from/(used) Operating Activities	92 925	102 400	110.2%	49 499	53.3%	151 900	163.5%	26 624	110.5%	85.9%
Cash Flow from Investing Activities										
Receipts		-				-				-
Proceeds on disposal of PPE		-	-		-					
Decrease in non-current debtors			-			_				
Decrease in other non-current receivables		-	-		-					-
Decrease (increase) in non-current investments		-	-		-					
Payments	(73 196)	-				-				-
Capital assets	(73 196)	-	-		-					
Net Cash from/(used) Investing Activities	(73 196)	-	-	-	-	-		-		
Cash Flow from Financing Activities										
Receipts		_			l -			_	_	_
Short term loans			_							
Borrowing long term/refinancing		_	_							
Increase (decrease) in consumer deposits		_	_							
Payments		_			l -			_	_	_
Repayment of borrowing			-							
Net Cash from/(used) Financing Activities	-			-	-		-	-		•
Net Increase/(Decrease) in cash held	19 729	102 400	519.0%	49 499	250.9%	151 900	769.9%	26 624	133.1%	85.99
Cash/cash equivalents at the year begin:	(2 241)	(79 548)	3 549.7%	22 853	(1 019.8%)	(79 548)	3 549.7%	105 840		(78.4%
	, ,	(,			, ,	(,				
Cash/cash equivalents at the year end:	17 488	22 853	130.7%	72 352	413.7%	72 352	413.7%	132 464	133.1%	(45.49

Part 4: Debtor Age Analysis

	0 - 30) Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ts Written Off to tors		Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	5 502	4.7%	5 018	4.3%	4 176	3.6%	101 516	87.4%	116 212	25.5%		-	-	
Trade and Other Receivables from Exchange Transactions - Electric	10 056	46.7%	1 854	8.6%	1 287	6.0%	8 337	38.7%	21 534	4.7%		-	-	
Receivables from Non-exchange Transactions - Property Rates	5 451	11.1%	2 434	5.0%	1 753	3.6%	39 489	80.4%	49 126	10.8%		-	-	
Receivables from Exchange Transactions - Waste Water Manageme	3 793	5.3%	2 105	2.9%	1 940	2.7%	63 889	89.1%	71 726	15.7%	-	-		
Receivables from Exchange Transactions - Waste Management	3 219	3.3%	2 562	2.6%	2 444	2.5%	89 249	91.6%	97 474	21.4%	-	-		
Receivables from Exchange Transactions - Property Rental Debtors		-	-		-	-		-	-		-	-		
Interest on Arrear Debtor Accounts	2 299	2.5%	2 208	2.4%	2 150	2.4%	84 147	92.7%	90 805	19.9%	-	-	-	
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-		-	-	-	
Other	1 125	11.8%	272	2.8%	368	3.8%	7 794	81.5%	9 559	2.1%		-	-	
Total By Income Source	31 446	6.9%	16 453	3.6%	14 117	3.1%	394 421	86.4%	456 437	100.0%				
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-		-		-	-				-	-	
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	
Households	-	-	-	-	-	-	-	-	-		-	-	-	
Other	31 446	6.9%	16 453	3.6%	14 117	3.1%	394 421	86.4%	456 437	100.0%		-	-	
Total By Customer Group	31 446	6.9%	16 453	3.6%	14 117	3.1%	394 421	86.4%	456 437	100.0%				

Part 5: Creditor Age Analysis

	0 - 30) Days	31 - 60 Days		61 - 9	0 Days	Over 9	90 Days	To	ital
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	8 140	16.4%	8 566	17.2%	8 385	16.9%	24 590	49.5%	49 681	91.7%
Bulk Water		-				-	-	-		
PAYE deductions		-				-	-	-		
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement		-				-	-	-		
Loan repayments		-				-	-	-		
Trade Creditors	683	29.1%	1 227	52.2%	390	16.6%	50	2.1%	2 350	4.3%
Auditor-General	1 145	52.7%	1 029	47.3%		-	-	-	2 173	4.0%
Other	-	-		-	-	-	-	-	-	-
Total	9 968	18.4%	10 822	20.0%	8 774	16.2%	24 640	45.5%	54 204	100.0%

Contact Details		
Municipal Manager	Mr T E Tsoaeli	058 303 5732
Financial Manager	Mr Raymond Provis	058 303 5732

Source Local Government Database

FREE STATE: NKETOANA (FS193) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

Part 1: Operating Revenue and Expenditure				2013/14				201	2/13	
	Budget	First (Quarter	Second	l Quarter	Year	to Date	Second	Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	199 639	75 449	37.8%	58 909	29.5%	134 358	67.3%	53 576	61.6%	10.0%
Property rates	18 602	9 185	49.4%	3 698	19.9%	12 883	69.3%	1 830	89.7%	102.09
Property rates Property rates - penalties and collection charges	500	9 100	49.4%	3 090	19.9%	12 003	09.3%	1 030	09.7%	102.01
Service charges - electricity revenue	30 008	9 773	32.6%	1 113	3.7%	10 886	36.3%	5 317	45.7%	(79.1%
Service charges - electricity revenue	29 346	10 792	36.8%	1113	3.1 /0	10 792	36.8%	8 066	56.2%	(100.09
Service charges - water revenue	15 275	4 210	27.6%	. '		4 210	27.6%	3 201	54.1%	(100.07
Service charges - refuse revenue	16 299	4 519	27.7%	0		4 519	27.7%	3 638	47.8%	(100.07
Service charges - other	10 233	70	21.170	92		162	21.170	3 000	47.070	(100.07
Rental of facilities and equipment	500	130	25.9%	83	16.6%	213	42.6%	74	27.2%	11.7
Interest earned - external investments	1 389	32	23.9%	311	22.4%	343	24.7%	231	26.2%	34.6
Interest earned - outstanding debtors	2 000	4 346	217.3%	4 603	230.2%	8 949	447.5%	4 609	45.8%	(.19
Dividends received	2 000	4 340	217.5%	4 003	230.270	0 343	447.570	4 003	45.5%	(.17
Fines	1 500	17	1.1%	20	1.3%	37	2.5%	51	39.4%	(60.7%
Licences and permits				-	-					(
Agency services	_		_	_	_	_				
Transfers recognised - operational	81 559	31 088	38 1%	26 161	32 1%	57 249	70.2%	26 202	74 1%	(.29
Other own revenue	2 511	1 172	46.7%	22 578	899.1%	23 750	945.8%	276	15.8%	8 066.4
Gains on disposal of PPE	150	117	78.0%	249	166.0%	366	243.9%	80	-	209.85
Operating Expenditure	206 978	55 408	26.8%	40 113	19.4%	95 521	46.2%	43 895	41.1%	(8.6%
Employee related costs	53 445	18 872	35.3%	20 449	38.3%	39 321	73.6%	15 623	48.5%	30.9
Remuneration of councillors	5 385	10012	00.070	20 110	00.070	00 021	10.0%	10 020	10.0%	
Debt impairment	2 000			30	1.5%	30	1.5%		.1%	(100.0%
Depreciation and asset impairment	67 516		_	-	1.070	-	- 1.5%			(100.07
Finance charges	1 080	190	17.6%	_	_	190	17.6%			
Bulk purchases	33 830	7 135	21.1%	1 987	5.9%	9 122	27.0%	7 279	76.4%	(72.79
Other Materials		4 456		2 213	-	6 669		2 257		(1.99
Contracted services	9 698	1 258	13.0%	(19)	(.2%)	1 238	12.8%	714	9.7%	(102.79
Transfers and grants				()	()			-		(
Other expenditure	34 024	23 498	69.1%	15 453	45.4%	38 950	114.5%	18 023	92.2%	(14.3%
Loss on disposal of PPE	-	-	-	0	-	0	-			(100.0%
Surplus/(Deficit)	(7 339)	20 040		18 796		38 836		9 681		
Transfers recognised - capital	51 297	20 593	40.1%	13 586	26.5%	34 179	66.6%	15 474		(12.2%
Contributions recognised - capital					-					
Contributed assets	-	-	-	-		-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	43 958	40 633		32 382		73 015		25 155		
Taxation	-									
Surplus/(Deficit) after taxation	43 958	40 633		32 382		73 015		25 155		
Attributable to minorities		-	-			-	-		-	
Surplus/(Deficit) attributable to municipality	43 958	40 633		32 382		73 015		25 155		
Share of surplus/ (deficit) of associate	1									-
Surplus/(Deficit) for the year	43 958	40 633		32 382		73 015		25 155		

	2013/14							201		
	Budget	First 0	Quarter	Second	l Quarter	Year	to Date	Second	l Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
R thousands							арргорпацоп		арргорпацоп	
Capital Revenue and Expenditure										
Source of Finance	68 697	13 796	20.1%	9 225	13.4%	23 021	33.5%	5 280	26.7%	74.7%
National Government	51 297	11 475	22.4%	8 702	17.0%	20 177	39.3%	4 922	30.9%	76.8%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	51 297	11 475	22.4%	8 702	17.0%	20 177	39.3%	4 922	36.8%	76.8%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	17 400	2 321	13.3%	522	3.0%	2 843	16.3%	358	14.2%	45.9%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	68 697	13 796	20.1%	9 225	13.4%	23 021	33.5%	5 280	26.7%	74.7%
Governance and Administration	700	968	138.3%	49	6.9%	1 017	145.2%	167	31.0%	(71.0%)
Executive & Council	-	-	-		-		-		-	
Budget & Treasury Office	700	104	14.9%	44	6.2%	148	21.1%	134	-	(67.5%)
Corporate Services	-	864	-	5	-	869	-	33	9.4%	(85.2%)
Community and Public Safety	8 300	2 602	31.4%	1 617	19.5%	4 219	50.8%	73	-	2 126.8%
Community & Social Services	800	1 208	151.1%	1 432	179.0%	2 640	330.1%	73	-	1 872.4%
Sport And Recreation	7 500	1 019	13.6%	-	-	1 019	13.6%	-	-	-
Public Safety	-	375	-	185	-	559	-	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	9 911	7 794	78.6%	5 138	51.8%	12 932	130.5%	1 108	59.9%	363.6%
Planning and Development	-	-	-	18	-	18	-		-	(100.0%)
Road Transport	9 911	7 794	78.6%	5 120	51.7%	12 914	130.3%	1 108	59.9%	361.9%
Environmental Protection		-	-				-		-	-
Trading Services	49 786 10 115	2 432 104	4.9% 1.0%	2 422 50	4.9% .5%	4 854 154	9.7% 1.5%	3 932	24.1% 53.6%	
Electricity Water	10 115	104	1.0%	2 102	.5% 7.1%	154 4 025	1.5%	36 2 448	20.8%	
Waste Water Management	6 082	1 923	6.5%	2 102	7.1% 4.4%	4 U25 270	13.7%	2 448 1 448	20.8%	(14.1%)
Waste Water Management Waste Management	6 082 4 117	405	9.8%	2/0	4.4%	405	4.4% 9.8%	1 448	21.2%	
Other	4 117	405	9.0%		[405	9.0%		20.9%	1 []
Otilei						•	•	•		

				2013/14				201	12/13	
	Budget	First (Quarter	Second	I Quarter	Year	to Date	Second	Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main	Actual Expenditure	Total Expenditure as % of main	Q2 of 2012/13 to Q2 of 2013/1
R thousands							appropriation		appropriation	
Cash Flow from Operating Activities										
Receipts	243 353	64 044	26.3%	49 221	20.2%	113 265	46.5%	50 264	55.8%	(2.1%
Ratepayers and other	113 296	12 265	10.8%	9 632	8.5%	21 897	19.3%	7 998	17.9%	20.4
Government - operating	81 559	30 089	36.9%	25 856	31.7%	55 945	68.6%	26 502	75.9%	(2.49
Government - capital	46 297	21 593	46.6%	13 586	29.3%	35 179	76.0%	15 474	-	(12.29
Interest	2 201	97	4.4%	147	6.7%	244	11.1%	290	5.9%	(49.59
Dividends			-		-	-			-	` -
Payments	(191 461)	(54 499)	28.5%	(37 393)	19.5%	(91 893)	48.0%	(69 417)	61.8%	(46.1%
Suppliers and employees	(190 381)	(54 499)	28.6%	(37 393)	19.6%	(91 893)	48.3%	(69 417)	62.1%	(46.19
Finance charges	(1 080)		-	-	-	-			-	
Transfers and grants		-	-		-	-	-	-	-	
Net Cash from/(used) Operating Activities	51 892	9 545	18.4%	11 827	22.8%	21 372	41.2%	(19 153)	135.4%	(161.8%
Cash Flow from Investing Activities										
Receipts	-	3 928	-	(10 000)	-	(6 072)	-	15 000	106.8%	(166.7%
Proceeds on disposal of PPE	-	-	-		-		-	-	-	
Decrease in non-current debtors	-	-	-		-	-	-	-	-	
Decrease in other non-current receivables	-	-	-		-	-	-	-	-	-
Decrease (increase) in non-current investments		3 928	-	(10 000)		(6 072)	-	15 000	106.8%	(166.79
Payments	(62 840)	(13 781)	21.9%	(9 225)	14.7%	(23 006)	36.6%	(5 280)	18.6%	74.79
Capital assets	(62 840)	(13 781)	21.9%	(9 225)	14.7%	(23 006)	36.6%	(5 280)	18.6%	74.7
Net Cash from/(used) Investing Activities	(62 840)	(9 853)	15.7%	(19 225)	30.6%	(29 078)	46.3%	9 720	(100.6%)	(297.8%
Cash Flow from Financing Activities										
Receipts		34	-	36		70		17	-	107.69
Short term loans			-		-	-			-	
Borrowing long term/refinancing			-		-	-			-	-
Increase (decrease) in consumer deposits		34	-	36	-	70		17	-	107.6
Payments	(365)	(337)	92.2%	(337)	92.2%	(673)	184.5%	(336)	45.3%	.39
Repayment of borrowing	(365)	(337)	92.2%	(337)	92.2%	(673)	184.5%	(336)	45.3%	.31
Net Cash from/(used) Financing Activities	(365)	(303)	82.9%	(301)	82.3%	(603)	165.2%	(318)	41.5%	(5.6%
Net Increase/(Decrease) in cash held	(11 313)	(611)	5.4%	(7 698)	68.0%	(8 309)	73.4%	(9 752)	(4.0%)	(21.1%
Cash/cash equivalents at the year begin:	15 049	1 672	11.1%	1 061	7.1%	1 672	11.1%	11 428	-	(90.79
Cash/cash equivalents at the year end:	3 736	1 061	28.4%	(6 637)	(177.6%)	(6 637)	(177.6%)	1 676	(4.0%)	(496.09

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ts Written Off to	Impairment - Counci	Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 584	4.8%	2 365	4.4%	1 780	3.3%	46 893	87.5%	53 622	20.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	1 437	24.6%	1 036	17.7%	402	6.9%	2 974	50.9%	5 849	2.2%	-	-		
Receivables from Non-exchange Transactions - Property Rates	1 442	6.8%	1 151	5.4%	1 060	5.0%	17 620	82.8%	21 273	8.0%	-	-		
Receivables from Exchange Transactions - Waste Water Manageme	1 075	2.8%	915	2.4%	672	1.8%	35 124	93.0%	37 786	14.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 051	2.4%	884	2.0%	768	1.8%	40 970	93.8%	43 673	16.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	483	100.0%	483	.2%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 714	2.6%	2 723	2.6%	2 873	2.8%	95 497	92.0%	103 808	39.0%		-	-	
Total By Income Source	10 302	3.9%	9 075	3.4%	7 555	2.8%	239 561	89.9%	266 493	100.0%		-		
Debtors Age Analysis By Customer Group														
Organs of State	333	4.7%	398	5.6%	(214)	(3.0%)	6 569	92.7%	7 087	2.7%		-	-	
Commercial	2 564	25.8%	1 992	20.1%	465	4.7%	4 903	49.4%	9 924	3.7%		-	-	
Households	5 676	2.8%	4 948	2.5%	5 564	2.8%	183 939	91.9%	200 126	75.1%	-	-	-	-
Other	1 729	3.5%	1 737	3.5%	1 740	3.5%	44 149	89.5%	49 356	18.5%		-		
Total By Customer Group	10 302	3.9%	9 075	3.4%	7 555	2.8%	239 561	89.9%	266 493	100.0%				

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 9	0 Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water			-	-	-	-		-	-	
PAYE deductions	-		-	-	-	-	-	-	-	-
VAT (output less input)			-	-	-	-		-	-	
Pensions / Retirement			-	-	-	-		-	-	
Loan repayments			-	-	-	-		-	-	
Trade Creditors	117	100.0%	-	-	-	-	-	-	117	18.0%
Auditor-General			-	-	-	-		-	-	
Other	533	100.0%	-	-	-	-	-	-	533	82.0%
Total	650	100.0%		-	-	-			650	100.0%

Contact Details		
Municipal Manager	Mr L.I Mokgatihe	058 863 2811 ext 223
Einancial Manager	Me Fikila Mzizi (Actina)	

Source Local Government Database

FREE STATE: MALUTI-A-PHOFUNG (FS194) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

Part1: Operating Revenue and Expenditure	2013/14								2/13	I
	Budget	First (Quarter		Quarter	Year	to Date		Quarter	1
	Main	Actual	1st Q as % of	Actual	2nd Q as % of	Actual	Total	Actual	Total	Q2 of 2012/13
R thousands	appropriation	Expenditure	Main appropriation	Expenditure	Main appropriation	Expenditure	Expenditure as % of main appropriation	Expenditure	Expenditure as % of main appropriation	to Q2 of 2013/14
Operating Revenue and Expenditure										
	4 500 000	040 400	40.50/	000 404	40.00/	500 544	00.40/	040.000	47.50/	(44.00()
Operating Revenue	1 589 893	310 439	19.5%	220 101	13.8%	530 541	33.4%	249 663	47.5%	(11.8%)
Property rates	204 500	44 492	21.8%	39 578	19.4%	84 069	41.1%	34 101	37.3%	16.1%
Property rates - penalties and collection charges Service charges - electricity revenue	350 000	71 650	20.5%	7 743	2 2%	79 393	22.7%	44 047	29.9%	(82.4%)
	49 000	15 119	20.5% 30.9%	16 496	33.7%	79 393 31 615	64.5%	11 939	29.9% 53.8%	(62.4%)
Service charges - water revenue Service charges - sanitation revenue	49 000 25 000	7 734	30.9% 30.9%	16 496 6 791	33.7% 27.2%	31 615 14 525	58.1%	11 939 6 230	53.8%	38.2% 9.0%
Service charges - refuse revenue	20 000	5 691	28.5%	5 851	29.3%	11 542	57.7%	4 349	50.5%	34.6%
Service charges - reliase revenue	45 393	3 09 1	20.3 /6	3 631	25.3 /0	11 342	31.170	4 343	30.376	34.0 /0
Rental of facilities and equipment	1 250	130	10.4%	465	37.2%	594	47.5%	452	51 7%	2.8%
Interest earned - external investments	1 800	723	40.2%	136	7.5%	859	47.5%	452 298	41.8%	(54.4%)
Interest earned - outstanding debtors	22 940	4 387	19.1%	6 749	29.4%	11 136	48.5%	5 634	64.5%	19.8%
Dividends received	22 340	4 307	10.170	0 143	25.470	11 130	40.370	3 034	04.570	13.070
Fines	3 200	169	5.3%	375	11.7%	543	17.0%	205	19.5%	83.1%
Licences and permits		-	-	-	- 11:170	-		-		-
Agency services		_	_		_	_				
Transfers recognised - operational	449 210	159 532	35.5%	134 088	29.8%	293 620	65.4%	141 123	70.3%	(5.0%)
Other own revenue	417 600	814	.2%	1 829	.4%	2 644	.6%	1 287	47.1%	42.2%
Gains on disposal of PPE	-		- 1	-	- "	-	-	-	- "	- "
Operating Expenditure	1 589 893	197 325	12.4%	237 806	15.0%	435 131	27.4%	317 948	46.4%	(25.2%)
Employee related costs	323 756	76 988	23.8%	72 520	22.4%	149 508	46.2%	62 597	44.9%	15.9%
Remuneration of councillors	24 000	4 905	20.4%	4 712	19.6%	9 617	40.1%	4 532	37.0%	4.0%
Debt impairment	55 000	846	1.5%		-	846	1.5%			
Depreciation and asset impairment	350 000	-	-	-	-	-		-	-	
Finance charges	8 000	-	-		-	-		3 079	22.5%	(100.0%)
Bulk purchases	311 466	10 526	3.4%	43 860	14.1%	54 386	17.5%	106 873	52.2%	(59.0%)
Other Materials	-	-	-		-	-			-	
Contracted services	105 000	33 706	32.1%	36 882	35.1%	70 588	67.2%	42 121	86.0%	(12.4%)
Transfers and grants	80 000	6 667	8.3%	20 000	25.0%	26 667	33.3%	25 908	49.6%	(22.8%)
Other expenditure	332 671	63 687	19.1%	59 833	18.0%	123 520	37.1%	72 839	51.8%	(17.9%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	0	113 114		(17 705)		95 409		(68 285)		
Transfers recognised - capital	269 133	83 285	30.9%	112 000	41.6%	195 285	72.6%	92 455	70.0%	21.1%
Contributions recognised - capital	-	-	-		-	-	-	-		-
Contributed assets	-					-	-		-	-
Surplus/(Deficit) after capital transfers and contributions	269 133	196 399		94 295		290 694		24 170		
Taxation	-				-	-				
Surplus/(Deficit) after taxation	269 133	196 399		94 295		290 694		24 170		
Attributable to minorities						-			-	
Surplus/(Deficit) attributable to municipality	269 133	196 399		94 295		290 694		24 170		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-		-	-
Surplus/(Deficit) for the year	269 133	196 399		94 295		290 694		24 170		

Tart 2. Suprial Nevertue and Experiantific					201					
	Budget	First 0	Quarter	Second	Quarter	Year	to Date	Second	Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	397 133	56 021	14.1%	87 238	22.0%	143 259	36.1%	71 484	28.9%	22.0%
National Government	269 133	49 392	18.4%	82 195	30.5%	131 588	48.9%	71 484	41.6%	15.0%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	269 133	49 392	18.4%	82 195	30.5%	131 588	48.9%	71 484	41.6%	15.0%
Borrowing	98 000	2 271	2.3%	4 872	5.0%	7 143	7.3%	-	-	(100.0%)
Internally generated funds	30 000	4 358	14.5%	170	.6%	4 528	15.1%	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	397 133	56 021	14.1%	87 238	22.0%	143 259	36.1%	71 484	28.9%	22.0%
Governance and Administration	-	2 521	-	5 043	-	7 564	-	-	-	(100.0%)
Executive & Council	-	2 521	-	5 043	-	7 564	-		-	(100.0%)
Budget & Treasury Office	-	-	-		-	-	-		-	- '
Corporate Services	-	-	-	-	-	-			-	-
Community and Public Safety	47 397	4 926	10.4%	12 348	26.1%	17 275	36.4%	4 811	17.3%	156.7%
Community & Social Services	16 882	4 926	29.2%	10 053	59.6%	14 980	88.7%	1 087	20.4%	825.1%
Sport And Recreation	26 515	-	-	2 295	8.7%	2 295	8.7%	3 724	16.3%	(38.4%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	4 000	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	48 485	10 181	21.0%	2 153	4.4%	12 334	25.4%	15 457	37.2%	(86.1%)
Planning and Development	23 000	-	-	-	-	-	-	-	-	-
Road Transport	25 485	10 181	39.9%	2 153	8.4%	12 334	48.4%	15 457	51.6%	(86.1%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	220 819	38 392	17.4%	67 694	30.7%	106 086	48.0%	51 216	44.5%	32.2%
Electricity	41 403	9 972	24.1%	15 238	36.8%	25 210	60.9%	4 825	20.1%	215.8%
Water	94 517	13 946	14.8%	26 998	28.6%	40 944	43.3%	29 502	52.8%	(8.5%)
Waste Water Management	84 899	14 474	17.0%	25 458	30.0%	39 931	47.0%	16 889	42.0%	50.7%
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	80 432	-	-	-	-	-	-	-	-	-

		•		2013/14				201	12/13	
	Budget	First 0	Quarter	Second	l Quarter	Year	to Date	Second	l Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main	Actual Expenditure	Total Expenditure as % of main	Q2 of 2012/13 to Q2 of 2013/14
R thousands							appropriation		appropriation	
Cash Flow from Operating Activities										
Receipts	1 356 000	401 962	29.6%	362 436	26.7%	764 399	56.4%	335 639	53.3%	8.0%
Ratepayers and other	644 857	156 153	24.2%	123 637	19.2%	279 790	43.4%	96 130	33.8%	28.6%
Government - operating	449 210	159 532	35.5%	131 025	29.2%	290 557	64.7%	141 123	71.8%	(7.2%
Government - capital	260 133	83 285	32.0%	105 333	40.5%	188 619	72.5%	92 455	70.0%	13.99
Interest	1 800	2 992	166.2%	2 441	135.6%	5 433	301.8%	5 931	497.3%	(58.8%
Dividends		-	-	-	-	-	-	-	-	
Payments	(1 037 000)	(290 111)	28.0%	(196 298)	18.9%	(486 408)	46.9%	(317 448)	76.1%	(38.2%)
Suppliers and employees	(949 000)	(283 444)	29.9%	(182 964)	19.3%	(466 408)	49.1%	(291 072)	88.1%	(37.1%
Finance charges	(8 000)	-	-	-	-	-	-	(469)	6.4%	(100.0%
Transfers and grants	(80 000)	(6 667)	8.3%	(13 333)	16.7%	(20 000)	25.0%	(25 908)	21.7%	(48.5%
Net Cash from/(used) Operating Activities	319 000	111 851	35.1%	166 139	52.1%	277 990	87.1%	18 191	(27.4%)	813.3%
Cash Flow from Investing Activities										
Receipts	46 351	(29 000)	(62.6%)	(90 000)	(194.2%)	(119 000)	(256.7%)	10 700	(136.4%)	(941.1%)
Proceeds on disposal of PPE	43 783							-		
Decrease in non-current debtors		-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	2 568	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	(29 000)	-	(90 000)	-	(119 000)	-	10 700	2 895.1%	(941.1%
Payments	(269 133)	(89 843)	33.4%	(65 838)	24.5%	(155 681)	57.8%	(72 479)	46.9%	(9.2%)
Capital assets	(269 133)	(89 843)	33.4%	(65 838)	24.5%	(155 681)	57.8%	(72 479)	46.9%	(9.2%
Net Cash from/(used) Investing Activities	(222 782)	(118 843)	53.3%	(155 838)	70.0%	(274 681)	123.3%	(61 779)	(13.7%)	152.2%
Cash Flow from Financing Activities										
Receipts	12 029	-	-	-	-	-	-	-	-	
Short term loans		-	-	-	-	-			-	-
Borrowing long term/refinancing	12 029	-	-	-	-	-			-	-
Increase (decrease) in consumer deposits		-	-	-	-	-			-	-
Payments	(15 000)	-	-	-	-	-	-	(2 610)	27.9%	(100.0%)
Repayment of borrowing	(15 000)	-	-	-	-	-	-	(2 610)	27.9%	(100.0%
Net Cash from/(used) Financing Activities	(2 971)	-	-				-	(2 610)	(8.1%)	(100.0%)
Net Increase/(Decrease) in cash held	93 247	(6 992)	(7.5%)	10 301	11.0%	3 309	3.5%	(46 199)	(211.9%)	(122.3%)
Cash/cash equivalents at the year begin:	(10 015)	(82 468)	823.4%	(89 460)	893.3%	(82 468)	823.4%	28 781	456.3%	(410.8%
Cash/cash equivalents at the year end:	83 232	(89 460)	(107.5%)	(79 159)	(95.1%)	(79 159)	(95.1%)	(17 417)	(72.1%)	,
	00 202	(00 400)	(101.070)	((00.170)	(10.00)	(00.170)	(4)	(12.170)	1

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ts Written Off to tors	Impairment - Counci	Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	6 801	3.3%	6 110	3.0%	5 750	2.8%	184 401	90.8%	203 062	31.2%	-	-		
Trade and Other Receivables from Exchange Transactions - Electric	304	.3%	239	.3%	8 478	9.7%	78 610	89.7%	87 631	13.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	9 111	8.9%	7 954	7.7%	11 670	11.4%	74 069	72.0%	102 804	15.8%		-		-
Receivables from Exchange Transactions - Waste Water Manageme	2 814	3.3%	2 343	2.7%	2 331	2.7%	78 881	91.3%	86 369	13.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 979	2.1%	1 799	1.9%	1 692	1.8%	90 091	94.3%	95 562	14.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-		-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	394	.5%	125	.2%	1 060	1.4%	74 016	97.9%	75 595	11.6%				
Total By Income Source	21 402	3.3%	18 571	2.9%	30 981	4.8%	580 068	89.1%	651 023	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	14 601	22.5%	10 461	16.1%	11 338	17.5%	28 479	43.9%	64 879	10.0%	-	-		
Commercial	(11 702)	(9.9%)	(7 060)	(5.9%)	3 507	3.0%	134 040	112.8%	118 785	18.2%	-	-		
Households	18 503	4.0%	15 170	3.2%	16 136	3.5%	417 549	89.3%	467 358	71.8%		-		-
Other	-		-	-		-								
Total By Customer Group	21 402	3.3%	18 571	2.9%	30 981	4.8%	580 068	89.1%	651 023	100.0%				

Part 5: Creditor Age Analysis

	0 - 30) Days	31 - 60 Days		61 - 9) Days	Over 9	00 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	45 236	23.5%	64 859	33.7%	82 204	42.7%	192 299	100.0%
Bulk Water	-	-	-	-	-		-	-		
PAYE deductions	-	-	-	-	-		-	-		
VAT (output less input)	-		-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-		-	-		
Loan repayments	-	-	-	-	-		-	-		
Trade Creditors	-		-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-		-	-		
Other	-	-	-	-	-	-	-	-	-	-
Total		-	45 236	23.5%	64 859	33.7%	82 204	42.7%	192 299	100.0%

Contact Details

Municipal Manager
Financial Manager

Manager Mr N Molefe 058 718 3713

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: PHUMELELA (FS195) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

Part1: Operating Revenue and Expenditure	2013/14								12/13	
	Budget	First (Quarter		Quarter	Year	to Date		Ouarter	
	Main	Actual	1st Q as % of	Actual	2nd Q as % of	Actual	Total	Actual	Total	Q2 of 2012/13
R thousands	appropriation	Expenditure	Main appropriation	Expenditure	Main appropriation	Expenditure	Expenditure as % of main appropriation	Expenditure		to Q2 of 2013/1-
Operating Revenue and Expenditure										
Operating Revenue	108 205	40 184	37.1%	25 526	23.6%	65 710	60.7%	26 309	38.0%	(3.0%
Property rates	7 005	5 621	80.2%	536	7.7%	6 157	87.9%	846	33.2%	(36.6%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	52.3%	-
Service charges - electricity revenue	7 323 12 005	1 893 1 357	25.9% 11.3%	1 318 941	18.0% 7.8%	3 211 2 299	43.8% 19.1%	1 615 855	(122.9%)	(18.49
Service charges - water revenue Service charges - sanitation revenue	12 005 5 650	1 357	11.3% 31.1%	1 172	7.8% 20.7%	2 299 2 928	19.1%	1 411	(122.9%)	(16.99
Service charges - sanitation revenue Service charges - refuse revenue	5 964	1 717	28.8%	1 143	19.2%	2 926	47.9%	1 504	56.3%	(24.09
Service charges - refuse revenue Service charges - other	5 904	1717	20.0%	1 143	19.276	2 009	47.9%	1 504	30.3%	(100.09
Rental of facilities and equipment	1 771	96	5.4%	388	21.9%	484	27.3%	570	39 7%	(32.0%
Interest earned - external investments	665	99	14.9%	125	18.7%	224	33.6%	171	52.9%	(27.1%
Interest earned - outstanding debtors	3 208	995	31.0%	985	30.7%	1 980	61.7%	858	58.1%	
Dividends received	3 200	995	31.0%	900	30.176	1 900	01.7%	000	30.176	14.07
Fines	210	20	9.6%	12	5.9%	33	15.5%	20	5 223.6%	(37.6%
Licences and permits	24	4	16.1%	6	26.6%	10	42.6%	4	19.9%	61.89
Agency services			10.176		20.070		42.070		13.374	01.07
Transfers recognised - operational	61 710	26 509	43.0%	18 787	30.4%	45 296	73.4%	18 325	31.6%	2.59
Other own revenue	2 670	118	4.4%	113	4.2%	231	8.6%	116	7.0%	(2.5%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	108 202	25 364	23.4%	18 855	17.4%	44 219	40.9%	24 722	43.2%	(23.7%
Employee related costs	43 156	11 987	27.8%	8 689	20.1%	20 677	47.9%	10 669	56.8%	(18.6%
Remuneration of councillors	4 112	1 129	27.5%	756	18.4%	1 885	45.8%	1 182	51.6%	(36.1%
Debt impairment	11 455									(
Depreciation and asset impairment	2 478		_		-					
Finance charges	460		_		-				31.5%	
Bulk purchases	13 546	5 702	42.1%	2 882	21.3%	8 584	63.4%	3 210	43.9%	(10.2%
Other Materials	-	-	-	-	-	-			-	` -
Contracted services	2 350	798	34.0%	510	21.7%	1 309	55.7%	932	75.3%	(45.29
Transfers and grants	-	112	-	118	-	229	-	685	-	(82.8%
Other expenditure	30 645	5 635	18.4%	5 900	19.3%	11 535	37.6%	8 044	32.4%	(26.6%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	3	14 820		6 671		21 491		1 587		
Transfers recognised - capital	-	-	-	-	-	-	-	10 733	-	(100.09
Contributions recognised - capital	-	-	-	-	-	-	-			-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	3	14 820		6 671		21 491		12 320		
Taxation	-			-	-	-				
Surplus/(Deficit) after taxation	3	14 820		6 671		21 491		12 320		
Attributable to minorities				-		-				
Surplus/(Deficit) attributable to municipality	3	14 820		6 671		21 491		12 320		
Share of surplus/ (deficit) of associate	-				-					
Surplus/(Deficit) for the year	3	14 820		6 671		21 491		12 320		

				201						
	Budget	First 0	Quarter	Second	l Quarter	Year	to Date	Second	l Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	46 827	5 608	40.00/	10 923	00.00/	16 531	35.3%	23 967	40.00/	(54.40()
			12.0%		23.3%	16 531 13 612			40.9%	(54.4%)
National Government	45 277	3 033	6.7%	10 578	23.4%		30.1%	11 013	23.5%	(3.9%)
Provincial Government	-	2 558	-	-	-	2 558	-	12 523	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants										
Transfers recognised - capital	45 277	5 591	12.3%	10 578	23.4%	16 170	35.7%	23 536	40.3%	(55.1%)
Borrowing	4.550	1		-		-		-		(00 40/)
Internally generated funds	1 550	17	1.1%	335	21.6%	352 q	22.7%	430	76.5%	(22.1%)
Public contributions and donations	-	-	-	9	-	9	-	-	-	(100.0%)
Capital Expenditure Standard Classification	46 827	5 608	12.0%	10 923	23.3%	16 531	35.3%	23 967	40.9%	(54.4%)
Governance and Administration	2 264	33	1.5%	56	2.5%	89	3.9%	272	51.8%	(79.5%)
Executive & Council	2 264	28	1.2%	35	1.5%	62	2.8%	179	12.3%	(80.7%)
Budget & Treasury Office	-	5	-		-	5	-	44	-	(100.0%)
Corporate Services	-		-	21	-	21	-	49	-	(57.2%)
Community and Public Safety	4 213	673	16.0%	839	19.9%	1 512	35.9%	-	4.6%	(100.0%)
Community & Social Services	-	-	-	9	-	9	-		-	(100.0%)
Sport And Recreation	4 213	673	16.0%	774	18.4%	1 447	34.3%		5.5%	(100.0%)
Public Safety		-	-	56	-	56	-			(100.0%)
Housing		-	-	-	-	-	-			-
Health		-	-	-	-	-	-			-
Economic and Environmental Services	4 500	105	2.3%	1 567	34.8%	1 671	37.1%	4 944	166.7%	(68.3%)
Planning and Development	-	105	-	-	-	105	-	4	-	(100.0%)
Road Transport	4 500	-	-	1 567	34.8%	1 567	34.8%	4 939	165.9%	(68.3%)
Environmental Protection		-	-	-	-	-	-			-
Trading Services	35 850	4 798	13.4%	8 462	23.6%	13 260	37.0%	18 751	36.4%	(54.9%)
Electricity	-	-		255	-	255	-	1 350	97.9%	(81.1%)
Water	30 293	2 558	8.4%	5 748	19.0%	8 306	27.4%	15 050	38.5%	(61.8%)
Waste Water Management	5 507	2 240	40.7%	2 460	44.7%	4 700	85.3%	2 337	25.0%	5.2%
Waste Management	50	-	-	-	-	-	-	13	.9%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-

				2013/14				201	12/13	
	Budget	First (Quarter	Second	I Quarter	Year	to Date	Second	Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main	Actual Expenditure	Total Expenditure as % of main	Q2 of 2012/13 to Q2 of 2013/1
R thousands							appropriation		appropriation	
Cash Flow from Operating Activities										
Receipts	147 424	44 663	30.3%	46 781	31.7%	91 444	62.0%	54 384	99.9%	(14.0%
Ratepayers and other	39 805	8 715	21.9%	7 137	17.9%	15 852	39.8%	23 876	95.4%	(70.1%
Government - operating	61 710	26 239	42.5%	18 787	30.4%	45 026	73.0%	18 325	72.8%	2.5
Government - capital	45 277	9 709	21.4%	20 856	46.1%	30 566	67.5%	12 183	-	71.2
Interest	632	-	-		-	-	-		-	-
Dividends			-						-	
Payments	(100 548)	(22 144)	22.0%	(28 554)	28.4%	(50 698)	50.4%	(29 129)	52.2%	(2.0%
Suppliers and employees	(100 298)	(22 011)	21.9%	(28 541)	28.5%	(50 552)	50.4%	(29 093)	52.3%	(1.99
Finance charges	(250)	(133)	53.2%	(13)	5.2%	(146)	58.4%	(36)	32.4%	(64.59
Transfers and grants	-		-		-		-		-	
Net Cash from/(used) Operating Activities	46 876	22 519	48.0%	18 227	38.9%	40 746	86.9%	25 255	1 363.3%	(27.8%
Cash Flow from Investing Activities										
Receipts		-	-						-	
Proceeds on disposal of PPE			-		-	-			-	-
Decrease in non-current debtors			-		-	-			-	-
Decrease in other non-current receivables			-		-	-			-	-
Decrease (increase) in non-current investments	-	-	-		-	-	-		-	
Payments	(45 277)	(12 804)	28.3%	(10 902)	24.1%	(23 706)	52.4%	(23 959)	1 136.3%	(54.5%
Capital assets	(45 277)	(12 804)	28.3%	(10 902)	24.1%	(23 706)	52.4%	(23 959)	1 136.3%	(54.59
Net Cash from/(used) Investing Activities	(45 277)	(12 804)	28.3%	(10 902)	24.1%	(23 706)	52.4%	(23 959)	1 136.3%	(54.5%
Cash Flow from Financing Activities										
Receipts		-	-		-	-	-	-	-	
Short term loans			-		-	-			-	-
Borrowing long term/refinancing			-		-	-			-	-
Increase (decrease) in consumer deposits			-		-	-			-	-
Payments	- 1	(65)	-	(19)	-	(84)	-	-	6.1%	(100.0%
Repayment of borrowing	-	(65)	-	(19)	-	(84)	-	-	6.1%	(100.09
Net Cash from/(used) Financing Activities	-	(65)		(19)	-	(84)	-	-	6.1%	(100.0%
Net Increase/(Decrease) in cash held	1 599	9 650	603.6%	7 306	457.0%	16 956	1 060.6%	1 296	(3 029.0%)	463.69
Cash/cash equivalents at the year begin:	2	1 460	73 024.3%	11 111	555 530.6%	1 460	73 024.3%	12 100		(8.29
Cash/cash equivalents at the year end:										

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ets Written Off to	Impairment - Council	Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	377	1.6%	448	1.9%	428	1.8%	22 773	94.8%	24 026	23.4%		-		-
Trade and Other Receivables from Exchange Transactions - Electric	51	1.3%	269	6.9%	128	3.3%	3 447	88.5%	3 895	3.8%		-		-
Receivables from Non-exchange Transactions - Property Rates	(270)	(1.6%)	234	1.4%	162	1.0%	16 323	99.2%	16 449	16.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	643	2.4%	657	2.4%	588	2.2%	25 120	93.0%	27 008	26.3%	-	-		-
Receivables from Exchange Transactions - Waste Management	630	2.2%	638	2.2%	578	2.0%	26 958	93.6%	28 803	28.0%	-	-		-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-		-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(198)	(7.5%)	46	1.7%	48	1.8%	2 733	104.0%	2 628	2.6%		-		
Total By Income Source	1 233	1.2%	2 292	2.2%	1 931	1.9%	97 354	94.7%	102 809	100.0%	-	-	-	
Debtors Age Analysis By Customer Group														
Organs of State	(206)	(10.5%)	95	4.8%	97	5.0%	1 974	100.7%	1 961	1.9%		-		-
Commercial	25	.5%	349	7.6%	159	3.4%	4 072	88.4%	4 605	4.5%		-		-
Households	1 449	1.7%	1 809	2.2%	1 614	1.9%	77 956	94.1%	82 829	80.6%	-	-	-	-
Other	(36)	(.3%)	39	.3%	61	.5%	13 352	99.5%	13 415	13.0%	-	-	-	
Total By Customer Group	1 233	1.2%	2 292	2.2%	1 931	1.9%	97 354	94.7%	102 809	100.0%		-		

Part 5: Creditor Age Analysis

	0 - 30) Days	31 - 60 Days		61 - 9	0 Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	670	5.5%	1 841	15.0%	9 736	79.5%	12 246	23.6%
Bulk Water	-	-	500	1.4%	434	1.3%	33 607	97.3%	34 540	66.6%
PAYE deductions	-	-	-		-	-	-	-	-	
VAT (output less input)	-	-	-		-	-	-	-	-	
Pensions / Retirement	-	-	-		-	-	-	-	-	
Loan repayments	-	-	-		-	-	-	-	-	
Trade Creditors	81	1.6%	209	4.1%	57	1.1%	4 749	93.2%	5 096	9.8%
Auditor-General	-	-	-	-	-	-	-	-		-
Other	-	-	-	-	-	-	-	-	-	-
Total	81	.2%	1 378	2.7%	2 331	4.5%	48 092	92.7%	51 882	100.0%

Contact Details		
Municipal Manager	Moses Moremi	058 913 8314
Financial Manager	E Nyaningi	058 013 8325

Source Local Government Database

FREE STATE: MANTSOPA (FS196) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

Part 1: Operating Revenue and Expenditure				2013/14				201	12/13	1
	Budget	First (Quarter	Second	I Quarter	Year	to Date	Second	Quarter	1
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main	Actual Expenditure	Total Expenditure as % of main	Q2 of 2012/13 to Q2 of 2013/1
R thousands							appropriation		appropriation	
Operating Revenue and Expenditure										
Operating Revenue	218 750	41 549	19.0%	37 749	17.3%	79 298	36.3%	38 191	35.9%	(1.2%
Property rates	15 173	9 384	61.9%	(10)	(.1%)	9 374	61.8%	21	15.2%	(146.79
Property rates - penalties and collection charges	-	-	-	-		-	-	-	-	
Service charges - electricity revenue	32 582	7 045	21.6%	5 101	15.7%	12 146	37.3%	2 907	33.5%	75.5
Service charges - water revenue	32 961	5 214	15.8%	9 021	27.4%	14 235	43.2%	4 042	41.5%	123.2
Service charges - sanitation revenue	21 402	4 614	21.6%	4 626	21.6%	9 240	43.2%	2 369	41.1%	95.3
Service charges - refuse revenue	12 009	2 615	21.8%	2 628	21.9%	5 242	43.7%	2 166	50.8%	21.3
Service charges - other			-		-	-	-	-	-	
Rental of facilities and equipment	1 064	312	29.3%	221	20.8%	534	50.1%	215	52.1%	2.9
Interest earned - external investments	191	65	34.3%	62	32.5%	127	66.8%	22	15.9%	178.6
Interest earned - outstanding debtors	17 000	4 504	26.5%	4 476	26.3%	8 980	52.8%	4 081	55.2%	9.7
Dividends received	20	-	-	1	3.1%	1	3.1%	0	2.3%	35.5
Fines	115	66	57.3%	48	41.9%	114	99.1%	24	55.7%	102.5
Licences and permits		0	-	0	-	0	-	0	13.3%	12.5
Agency services			-		-	-	-	-	-	
Transfers recognised - operational	85 638	7 612	8.9%	11 391	13.3%	19 003	22.2%	22 238	31.3%	(48.85
Other own revenue	595	117	19.6%	184	31.0%	301	50.6%	105	44.4%	75.1
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	217 108	29 612	13.6%	32 915	15.2%	62 527	28.8%	54 314	49.0%	(39.4%
Employee related costs	65 541	14 423	22.0%	16 419	25.1%	30 842	47.1%	12 705	51.4%	29.2
Remuneration of councillors	4 227	970	23.0%	944	22.3%	1 915	45.3%	845	30.7%	11.8
Debt impairment	18 628		_				_		-	_
Depreciation and asset impairment	13 210	-	-	-	-	-			-	
Finance charges	792	-	-	-	-	-		422	49.0%	(100.09
Bulk purchases	31 126	8 192	26.3%	6 336	20.4%	14 529	46.7%	9 712	63.4%	(34.85
Other Materials	12 227	997	8.2%	1 661	13.6%	2 659	21.7%	1 346	28.9%	23.5
Contracted services	-	1 168	-	3 105	-	4 272		3 156	77.0%	(1.65
Transfers and grants	-	290	-	138	-	428		21 718	107.8%	(99.49
Other expenditure	71 358	3 572	5.0%	4 310	6.0%	7 882	11.0%	4 412	40.6%	(2.3
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	1 642	11 937		4 834		16 771		(16 123)		
Transfers recognised - capital	30 008	5 976	19.9%	2 346	7.8%	8 321	27.7%		-	(100.09
Contributions recognised - capital	-				-	-		-		
Contributed assets	-		-			-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	31 649	17 912		7 180		25 092		(16 123)		
Taxation	-					-				
Surplus/(Deficit) after taxation	31 649	17 912		7 180		25 092		(16 123)		
Attributable to minorities	-		-	-	-	-	-		-	
Surplus/(Deficit) attributable to municipality	31 649	17 912		7 180		25 092		(16 123)		
Share of surplus/ (deficit) of associate				-		-				
Surplus/(Deficit) for the year	31 649	17 912		7 180		25 092		(16 123)		

				2013/14				201	12/13	
	Budget	First 0	Quarter	Second	l Quarter	Year	to Date	Second	l Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	31 638	12 155	38.4%	10 621	33.6%	22 776	72.0%	2 771	20.5%	283.3%
National Government	24 922	11 051	44.3%	8 593	34.5%	19 645	78.8%	2 451	20.5%	250.6%
Provincial Government	24 922	11051	44.3%	0 393	34.3%	19 043	10.0%	2 451	20.9%	230.0%
District Municipality	175			-		-	· ·		-	
Other transfers and grants	5 092	-	-	-	-	-	_		-	· ·
Transfers recognised - capital	30 189	11 051	36.6%	8 593	28.5%	19 645	65.1%	2 451	20.9%	250.6%
Borrowing	30 109	11031	30.0%	0 393	20.3%	19 043	03.176	2 451	20.9%	230.0%
Internally generated funds	1 448	1 103	76.2%	2 028	140.0%	3 131	216.2%	320	14.5%	533.8%
Public contributions and donations	1 440	1 103	10.276	2 020	140.076		210.270	-	14.376	333.076
Capital Expenditure Standard Classification	31 638	12 155	38.4%	10 621	33.6%	22 776	72.0%	2 771	20.5%	283.3%
Governance and Administration	740	12 133	2.0%	434	58.7%	449	60.7%		20.5%	(100.0%)
Executive & Council	188	15	2.0% 8.0%	434	230.1%	449	238.1%	-	3%	(100.0%)
Budget & Treasury Office	100	15	0.076	431	230.176	440	230.170		38.2%	(100.0%)
Corporate Services	553		-	,	.4%	2	.4%		30.2 /6	(100.0%)
Community and Public Safety	483	196	40.6%	2	.4 /0	196	40.6%			(100.076)
Community & Social Services	403	107	40.076			107	40.076			
Sport And Recreation	-	88	-		-	88				
Public Safety	395									
Housing	88									
Health										
Economic and Environmental Services	3 941	1 149	29.2%	1 376	34.9%	2 526	64.1%	74	6.5%	1 766.2%
Planning and Development	3 941		20.270			2 020	-		-	
Road Transport		1 149	_	1 376	_	2 526		74	6.5%	1 766.2%
Environmental Protection	_		_		_				-	
Trading Services	26 474	10 794	40.8%	8 810	33.3%	19 605	74.1%	2 697	21.2%	226.7%
Electricity	5 092	1 221	24.0%	455	8.9%	1 676	32.9%			(100.0%)
Water	400	2	.5%	1 593	398.4%	1 595	398.9%	225	17.5%	608.7%
Waste Water Management	20 982	9 186	43.8%	6 762	32.2%	15 948	76.0%	2 472	28.9%	173.5%
Waste Management		385	-		-	385		-	-	
Other	-	-	-	-	-	-	-	-	-	

				2013/14				201	12/13	
	Budget	First 0	Quarter	Second	l Quarter	Year	to Date	Second	l Quarter	
Ditarrate	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/1
R thousands							арргорпацоп		арргорпацоп	
Cash Flow from Operating Activities										
Receipts	239 442	57 742	24.1%	55 703	23.3%	113 446	47.4%	63 030	63.2%	(11.6%
Ratepayers and other	114 774	17 024	14.8%	13 541	11.8%	30 564	26.6%	31 662	58.6%	(57.2%
Government - operating	77 449	30 786	39.7%	21 557	27.8%	52 343	67.6%	23 338	74.8%	(7.6%
Government - capital	30 008	9 895	33.0%	20 543	68.5%	30 438	101.4%	8 007	50.4%	156.65
Interest	17 191	38	.2%	62	.4%	100	.6%	23	76.3%	175.99
Dividends	20		-	1	3.1%	1	3.1%	0	2.3%	35.55
Payments	(175 967)	(46 704)	26.5%	(36 216)	20.6%	(82 921)	47.1%	(46 224)	64.9%	(21.7%
Suppliers and employees	(175 175)	(46 704)	26.7%	(36 216)	20.7%	(82 921)	47.3%	(46 224)	135.2%	(21.7%
Finance charges	(792)	-	-	-	-	-	-	-	-	-
Transfers and grants			-	-		-				-
Net Cash from/(used) Operating Activities	63 475	11 038	17.4%	19 487	30.7%	30 525	48.1%	16 806	57.6%	16.0%
Cash Flow from Investing Activities										
Receipts	-	(395)	-	(6 941)	-	(7 336)	-	(8 311)	-	(16.5%
Proceeds on disposal of PPE			-		-		-		-	
Decrease in non-current debtors		-	-		-	-	-		-	
Decrease in other non-current receivables	-	(395)	-	(6 941)	-	(7 336)	-	(8 311)	-	(16.5%
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(31 638)	(9 476)	30.0%	(13 601)	43.0%	(23 077)		(2 771)	24.2%	390.9%
Capital assets	(31 638)	(9 476)	30.0%	(13 601)	43.0%	(23 077)	72.9%	(2 771)	24.2%	390.99
Net Cash from/(used) Investing Activities	(31 638)	(9 870)	31.2%	(20 542)	64.9%	(30 412)	96.1%	(11 082)	56.6%	85.49
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans		-	-		-	-	-		-	
Borrowing long term/refinancing		-	-		-	-	-		-	
Increase (decrease) in consumer deposits		-	-		-	-	-		-	
Payments	(1 089)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(1 089)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(1 089)	-	-							
Net Increase/(Decrease) in cash held	30 748	1 168	3.8%	(1 055)	(3.4%)	113	.4%	5 724	61.2%	(118.4%
	1			(,	(,					
Cash/cash equivalents at the year begin:	80	32	40.6%	1 200	1 500.5%	32	40.6%	(56)	103.1%	(2 253.29

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ts Written Off to	Impairment - Counci	Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 135	5.6%	2 258	3.1%	3 683	5.0%	63 301	86.3%	73 378	31.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	1 434	11.0%	764	5.9%	489	3.8%	10 345	79.4%	13 032	5.7%	-	-		
Receivables from Non-exchange Transactions - Property Rates	753	4.2%	540	3.0%	454	2.5%	16 080	90.2%	17 828	7.8%	-	-		
Receivables from Exchange Transactions - Waste Water Manageme	2 196	3.0%	2 054	2.8%	1 995	2.7%	67 973	91.6%	74 218	32.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 145	3.1%	1 042	2.8%	1 001	2.7%	33 844	91.4%	37 032	16.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1	.8%	1	.8%	1	.8%	92	97.5%	95		-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	138	1.0%	123	.9%	190	1.3%	13 908	96.9%	14 359	6.2%		-		
Total By Income Source	9 802	4.3%	6 782	2.9%	7 813	3.4%	205 544	89.4%	229 941	100.0%		-		
Debtors Age Analysis By Customer Group														
Organs of State	145	3.1%	121	2.6%	148	3.2%	4 219	91.0%	4 635	2.0%		-	-	-
Commercial	620	10.3%	262	4.3%	195	3.2%	4 966	82.2%	6 043	2.6%		-	-	-
Households	9 034	4.1%	6 396	2.9%	7 464	3.4%	196 342	89.6%	219 237	95.3%	-	-	-	-
Other	3	10.5%	3	11.3%	5	18.2%	16	60.0%	27			-	-	-
Total By Customer Group	9 802	4.3%	6 782	2.9%	7 813	3.4%	205 544	89.4%	229 941	100.0%				

Part 5: Creditor Age Analysis

	0 - 30	Days Days	31 - 60 Days		61 - 9	0 Days	Over 9	00 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	2 386	25.1%	2 453	25.8%	4 661	49.1%	9 499	65.8%
Bulk Water	-	-	9	1.8%	65	13.0%	428	85.2%	503	3.5%
PAYE deductions	-	-	-	-	-	-		-		
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-		-		
Loan repayments	-	-	-	-	-	-		-		
Trade Creditors	-	-	1 388	100.0%	-	-	-	-	1 388	9.6%
Auditor-General	-	-	959	60.0%	638	40.0%		-	1 597	11.1%
Other	215	14.8%	447	30.7%	68	4.7%	726	49.9%	1 456	10.1%
Total	215	1.5%	5 189	35.9%	3 224	22.3%	5 815	40.3%	14 443	100.0%

inancial Manager

Source Local Government Database

 Contact Details
 Municipal Manager
 C M L Rampai
 051 924 0654

 Financial Manager
 J Mazinyo
 051 924 0654

FREE STATE: THABO MOFUTSANYANA (DC19) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

Part 1: Operating Revenue and Expenditure				2013/14				201	2/13	
	Budget	First (Quarter		d Quarter	Year	to Date		Quarter	İ
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	86 856	37 116	42.7%	26 898	31.0%	64 014	73.7%	26 671	73.7%	.8%
Property rates										
Property rates - penalties and collection charges			-		-					
Service charges - electricity revenue			-		-					
Service charges - water revenue			-		-					
Service charges - sanitation revenue	-		-		-	-			-	
Service charges - refuse revenue	-		-		-	-			-	
Service charges - other	-		-		-	-			-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	1 560	794	50.9%	664	42.6%	1 458	93.5%	587	82.6%	13.19
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-		-	-		-		-	-	-
Fines	-	-	-	-	-	-	-		-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services			-		-	-	-	-		-
Transfers recognised - operational	84 421	36 301	43.0%	26 221	31.1%	62 522	74.1%	26 047	75.6%	.75
Other own revenue	875	21	2.4%	13	1.4%	34	3.8%	37	5.4%	(66.2%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	107 446	24 765	23.0%	22 895	21.3%	47 660	44.4%	19 758	52.3%	15.9%
Employee related costs	41 576	9 455	22.7%	10 618	25.5%	20 074	48.3%	8 636	42.3%	23.09
Remuneration of councillors	8 272	2 087	25.2%	2 082	25.2%	4 168	50.4%	2 153	52.6%	(3.3%
Debt impairment	_		-		-					-
Depreciation and asset impairment	800		-		-	-			-	
Finance charges	60	10	16.3%	7	11.9%	17	28.2%	9	30.1%	(21.8%
Bulk purchases	-		-		-	-			-	` -
Other Materials	600	223	37.2%	248	41.3%	471	78.5%		-	(100.0%
Contracted services	2 832	655	23.1%	148	5.2%	803	28.3%	228	46.5%	(35.2%
Transfers and grants	29 500	7 874	26.7%	5 002	17.0%	12 876	43.6%	5 834	300.1%	(14.3%
Other expenditure	23 805	4 461	18.7%	4 789	20.1%	9 250	38.9%	2 898	21.8%	65.25
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(20 590)	12 351		4 003		16 354		6 913		
Transfers recognised - capital	-	-				-	-	4 500	-	(100.0%
Contributions recognised - capital	-	-	-	-	-	-		-	-	
Contributed assets	-		-	-		-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(20 590)	12 351		4 003		16 354		11 413	_	
Taxation	-					-	-	-	-	
Surplus/(Deficit) after taxation	(20 590)	12 351		4 003		16 354		11 413		
Attributable to minorities	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	(20 590)	12 351		4 003		16 354		11 413		
Share of surplus/ (deficit) of associate	, ,	-						-		
Surplus/(Deficit) for the year	(20 590)	12 351		4 003		16 354		11 413		

				2013/14				201	12/13	
	Budget	First 0	Quarter	Second	l Quarter	Year	to Date	Second	l Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
R thousands							арргорпацоп		арргорпацоп	
Capital Revenue and Expenditure										
Source of Finance	5 000	353	7.1%	41	.8%	395	7.9%		-	(100.0%)
National Government	-	-	-	-	-	-	-		-	- 1
Provincial Government	-	-	-	-	-	-	-		-	-
District Municipality	-	-	-	-	-	-	-		-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5 000	353	7.1%	41	.8%	395	7.9%	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	5 000	353	7.1%	41	.8%	395	7.9%		-	(100.0%)
Governance and Administration	2 500	353	14.1%	33	1.3%	387	15.5%	-	-	(100.0%
Executive & Council	-	-			-	-	-	-	-	
Budget & Treasury Office	-	-			-	-	-	-	-	-
Corporate Services	2 500	353	14.1%	33	1.3%	387	15.5%	-	-	(100.0%
Community and Public Safety	2 500	-	-	8	.3%	8	.3%	-		(100.0%
Community & Social Services	2 500	-	-	8	.3%	8	.3%	-	-	(100.0%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-		-	-
Housing	-	-	-	-	-	-	-		-	-
Health	-	-	-	-	-	-	-		-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-		-
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-		-		-	-	
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

R thousands R tho					2013/14				201	12/13	
R thousands R tho		Budget	First 0	Quarter	Second	l Quarter	Year	to Date	Second	l Quarter	
Cash Flow from Operating Activities Receipts 86.855 38.032 43.8% 26.917 31.0% 64.949 74.8% 32.122 81.9% (16.6.25)	P thousands			Main		Main		Expenditure as % of main		Expenditure as % of main	Q2 of 2012/13 to Q2 of 2013/1
Receipts 86 856 38 032 43.8% 26 917 31.0% 64 949 74.8% 32 122 81.9% (16.2 Ratpayers and other 875 937 107.0% 32 3.7% 969 110.7% 987 105.9% (96.5 Government - capital 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50										-pp. op. mass.	
Ratepsyers and other	, •										
Government - operating	Receipts	86 856	38 032	43.8%	26 917	31.0%	64 949	74.8%	32 122	81.9%	(16.2%
Covernment - capital	Ratepayers and other	875	937				969	110.7%	987		(96.7%
Interest 1.500 794 50.9% 664 42.6% 1.458 93.5% 587 83.0% 13	Government - operating	84 421	36 301	43.0%	26 221	31.1%	62 522	74.1%	26 047	75.6%	.75
Dividends	Government - capital		-	-		-	-	-	4 500	-	(100.0%
Payments	Interest	1 560	794	50.9%	664	42.6%	1 458	93.5%	587	83.0%	13.15
Supplies and employees (77.085) (17.286) 22.4% (18.54) 24.1% (35.822) 46.5% (15.331) 37.8% 21.5% (19.331) 37.8% (19.331) 37.5% (19.331) 37.5% (19.331) 37.5% (19.331) 37.5% (19.331) 37.5% (19.331) 37.5% (19.331) 37.5% (19.331) 37.5% (19.331) 37.5% (19.331) 37.5% (19.331) 37.5% (19.331) 37.5% (19.331) 37.5% (19.331) 37.5% (19.331) 37.5% (19.331) 37.5% (19.331) 37.5% (19.331) 37.5%	Dividends		-	-		-	-	-	-	-	-
Finance charges (60)	Payments										14.6%
Transfers and grants	Suppliers and employees	(77 085)	(17 268)						(15 331)		21.09
Net Cash from/(used) Operating Activities Cash Flow from Investing Activities Receipts Receipts Receipts Receipts Receipts Short term loans Borrowing long terminefinancing long terminefinanc	Finance charges				(11)						25.39
Cash Flow from Investing Activities										347.8%	(2.3%
Receipts	Net Cash from/(used) Operating Activities	(19 789)	12 123	(61.3%)	2 650	(13.4%)	14 773	(74.7%)	10 947		(75.8%
Proceeds on disposal of PPE Decrease in non-current debtors Decrease in other non-current investments Decrease in other non-current investments Payments Capital assets Vet Cash from(used) Investing Activities Cash Flow from Financing Activities Receipts Short term loans Borrowing long terminefinancing Increase (Gecrease) in consumer deposits Payments Repsyment of borrowing Vet Cash from(used) Financing Activities	Cash Flow from Investing Activities										
Decrease in non-current debtors Decrease in non-current debtors Decrease in non-current developes Decrease in non-current developes Decrease in non-current receivables Decrease in non-current receivables Capital assets Capital asse	Receipts	-	-	-	-	-	-	-	-	-	-
Decrase in other non-current receivables Decrase (increase) in non-current investments Payments Capital assets Vet Cash from(used) Investing Activities Cash Flow from Financing Activities Receipts Short term loans Borrowing long terminefinancing Increase (federase) in consumer deposits Payments Repsyment of borrowing Vet Cash from(used) Financing Activities Receipts 1	Proceeds on disposal of PPE		-		-	-	-	-		-	-
Decrease (norease) in non-current investments Payments Capital assets Capital ass	Decrease in non-current debtors		-		-	-	-	-		-	-
Payments	Decrease in other non-current receivables		-		-	-	-	-		-	
Capital assets Net Cash from(jused) investing Activities Receipts Receipts Short term loans Bornwing long termirefinancing Increase (decrease) in consumer deposits Payments Replayment of bornwing Net Cash from(jused) Financing Activities	Decrease (increase) in non-current investments		-	-		-	-	-	-	-	-
Net Cash from/(used) investing Activities	Payments			-	-		-	-	-	-	-
Cash Flow from Financing Activities	Capital assets		-			-		-		-	-
Receipts	Net Cash from/(used) Investing Activities	-	-	-	-	-		-	-		-
Short term loans Sorowing long term/refinancing Increase (decrease) in consumer deposits	Cash Flow from Financing Activities										
Borrowing long term/refinancing - - - - - - - - -	Receipts				-					-	
Increase (decrease) in consumer deposits	Short term loans		-	-	-	-	-			-	-
Payments Rapsyment of borrowing -	Borrowing long term/refinancing		-	-	-	-	-			-	
Repayment of borrowing	Increase (decrease) in consumer deposits		-	-	-	-	-			-	-
Net Cash from/(used) Financing Activities	Payments			-	-		-	-	-	-	-
Net Increase/(Decrease) in cash held (19.789) 12.123 (61.3%) 2.650 (13.4%) 14.773 (74.7%) 10.947 - (75.8 Cash cash equivalents at the year begin: 43.314 - 12.123 (28.0% - 9.653 - 25	Repayment of borrowing		-	-		-	-	-	-	-	-
Cash/cash equivalents at the year begin: 43 314 12 123 28.0% 9 663 - 25	Net Cash from/(used) Financing Activities	-	-	-		-		-			
Cash/cash equivalents at the year begin: 43 314 12 123 28.0% 9 663 - 25	Net Increase/(Decrease) in cash held	(19 789)	12 123	(61.3%)	2 650	(13.4%)	14 773	(74.7%)	10 947		(75.8%
				(,				(,			25.65
	Cash/cash equivalents at the year end:	23 525	12 123	51.5%	14 773	62.8%	14 773	62.8%	20 600		(28.3%

Part 4: Debtor Age Analysis

	0 - 30) Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ots Written Off to		-Bad Debts ito il Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-		-		-	-	-		-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-		-		-	-	-		-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme		-	-	-	-	-	-	-	-		-	-	-	-
Receivables from Exchange Transactions - Waste Management		-	-	-	-	-	-	-	-		-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors		-	-	-	-	-	-	-	-		-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other			-			-			-		-	-		
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-					-				-		-	-	-
Commercial	-					-				-		-	-	-
Households		-	-	-	-	-	-	-	-		-	-	-	-
Other	-		-		-	-	-		-		-	-	-	-
Total By Customer Group														-

Part 5: Creditor Age Analysis

	0 - 30) Days	31 - 60 Days		61 - 9	0 Days	Over 9	90 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	
PAYE deductions	657	100.0%	-	-	-	-		-	657	3.8%
VAT (output less input)	-	-	-	-	-	-	-	-	-	
Pensions / Retirement	-	-	-	-	-	-	-	-	-	
Loan repayments		-	-	-	-	-		-	-	-
Trade Creditors	37	100.0%	-	-	-	-	-	-	37	.2%
Auditor-General	-	-	-	-	-	-	-	-	-	
Other	66	.4%	-	-	-	-	16 725	99.6%	16 791	96.0%
Total	760	4.3%					16 725	95.7%	17 485	100.0%

Contact Details

Municipal Manager

Municipal Manager	Mogopodi Matiro	058 718 1002
Financial Manager	Lahusa Honolana	058 718 1007

Source Local Government Database

FREE STATE: MOQHAKA (FS201) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

Part 1: Operating Revenue and Expenditure				2013/14				201	2/13	
	Budget	First (Quarter	Second	l Quarter	Year	to Date	Second	Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
	592 462	161 964	27.3%	92 893	15.7%	254 858	43.0%	144 422	60.1%	(35.7%)
Operating Revenue										
Property rates	50 524	12 136	24.0%	10 316	20.4%	22 452	44.4%	9 782	56.6%	5.5%
Property rates - penalties and collection charges	233 226	58 119	24.9%	52 153	22.4%	110 272	47.3%	49 408	49.6%	5.69
Service charges - electricity revenue Service charges - water revenue	82 219	13 196	24.9% 16.0%	16 223	19.7%	29 419	47.3% 35.8%	18 278	63.6%	(11.2%
Service charges - water revenue Service charges - sanitation revenue	23 052	5 786	25.1%	5 829	25.3%	11 615	50.4%	5 450	37.7%	7.09
Service charges - samilation revenue Service charges - refuse revenue	13 061	3 301	25.1%	3 321	25.3%	6 622	50.4%	3 085	31.176	7.69
Service charges - refuse revenue Service charges - other	13 001	3 30 1	25.3%	3 321	25.476	0 022	50.7%	3 000		7.07
Rental of facilities and equipment	5 277	1 330	25.2%	635	12.0%	1 964	37.2%	1 347	55.6%	(52.9%
Interest earned - external investments	5277	113	25.2%	(113)	(22.6%)	1 904	31.2%	1 347	60.8%	(240.0%
Interest earned - external investments Interest earned - outstanding debtors	5 000	1 111	22.0%	1 186	(22.6%)	2 297	45.9%	1 264	50.3%	(6.1%
Dividends received	5 000	11111	22.270	1 100	23.1 /0	2 251	43.570	1 204	30.376	(0.176
Fines	854	246	28.8%	202	23.7%	449	52.5%	242	63.1%	(16.3%
Licences and permits	054	240	20.070	202	23.1 /0	113	32.370	242	00.170	(10.570
Agency services										
Transfers recognised - operational	170 462	64 112	37.6%	667	4%	64 779	38.0%	54 431	74.5%	(98.8%
Other own revenue	8 287	2 515	30.3%	2 473	29.8%	4 988	60.2%	1 053	42.5%	135.09
Gains on disposal of PPE	-	-	-		-			-		-
Operating Expenditure	582 432	73 902	12.7%	168 322	28.9%	242 224	41.6%	186 503	46.7%	(9.7%)
Employee related costs	178 254	39 680	22.3%	41 022	23.0%	80 703	45.3%	38 366	30.4%	6.99
Remuneration of councillors	16 036	3 662	22.3%	3 857	23.0%	7 518	45.3% 46.9%	30 300	30.4%	1.79
Debt impairment	41 000	3 002	22.076	3 637	24.070	7 310	40.5 /6	3 132	33.2 /0	1.77
Depreciation and asset impairment	28 893									1
Finance charges	5 275	1 354	25.7%	(1 354)	(25.7%)	-		1 236		(209.6%
Bulk purchases	176 880	15 727	8.9%	97 244	55.0%	112 972	63.9%	120 625	87.5%	(19.4%
Other Materials	170 000	3 648	0.570	9 262	33.070	12 909	03.370	1 506	07.570	514.89
Contracted services	11 409	1 888	16.5%	2 738	24.0%	4 626	40.5%	2 600	41.3%	5.35
Transfers and grants	11.400		10.070	2.100	24.070	1020	10.0%	2 000	11.5%	0.07
Other expenditure	124 685	7 942	6.4%	15 553	12.5%	23 496	18.8%	18 378	40.7%	(15.4%
Loss on disposal of PPE	-		-	-	-	-		-	-	
Surplus/(Deficit)	10 030	88 062		(75 429)		12 634		(42 082)		
Transfers recognised - capital	10 000			(10423)		12 004		(42 002)		
Contributions recognised - capital								_		
Contributed assets										
Surplus/(Deficit) after capital transfers and contributions	10 030	88 062		(75 429)		12 634		(42 082)		
· · · · · ·		00 002		(10 120)		12 001		(12 002)		
Taxation Surplus//Deficit) offer toxetion	10 030	88 062	-	(75 429)		12 634		(42 082)		
Surplus/(Deficit) after taxation Attributable to minorities	10 030	88 062		(75 429)		12 634		(42 082)		
	10 030	88 062		(75 429)		12 634	-	(42 000)	-	
Surplus/(Deficit) attributable to municipality	10 030	88 062		(75 429)		12 634		(42 082)		
Share of surplus/ (deficit) of associate										
Surplus/(Deficit) for the year	10 030	88 062		(75 429)		12 634		(42 082)		

				2013/14				201	12/13	
	Budget	First (Quarter	Second	l Quarter	Year	to Date	Second	l Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	95 524	24	_	4 571	4.8%	4 595	4.8%	1 615		183.0%
National Government	95 524	0	-	4 550	4.8%	4 550	4.8%	1 615		181.6%
Provincial Government	90 024	U		4 550	4.076	4 550	4.0%	1 013		101.076
District Municipality		-	-				· ·		-	
Other transfers and grants		-		-	-	-	_	-		-
Transfers recognised - capital	95 524	٠.	-	4 550	4.8%	4 550	4.8%	1 615	-	181.6%
Borrowing	95 524	U		4 330	4.0%	4 550	4.0%	1 615		101.0%
Internally generated funds		24		21		45	· ·		-	(100.0%)
Public contributions and donations						-		1		(100.076)
Capital Expenditure Standard Classification	95 524	1 446	1.5%	4 571	4.8%	6 017	6.3%	3 122		46.4%
Governance and Administration	93 324	106	1.3%	4 3/ 1	4.0%	106	0.3%	107		(100.0%)
Executive & Council		100		-	-	100	-	107		(100.0%)
Budget & Treasury Office	-	21				21		- 8		(100.0%)
Corporate Services	-	85			-	85		100		(100.0%)
Community and Public Safety	6 148	82	1.3%	154	2.5%	237	3.8%	95		63.0%
Community & Social Services	0 140	2	1.370	134	2.370	237	3.076	3		(100.0%)
Sport And Recreation	6 148	70	1.1%	154	2.5%	224	3.7%	84		83.8%
Public Safety	0 140	10	1.170	154	2.570	10	3.770	8		(100.0%)
Housing	_			_						(100.070)
Health										
Economic and Environmental Services	38 289	149	.4%	1 340	3.5%	1 489	3.9%	1 933		(30.7%)
Planning and Development	2 121	1			-	1			-	(00.170)
Road Transport	36 168	148	.4%	1 340	3.7%	1 488	4.1%	1 933		(30.7%)
Environmental Protection					-					(==::,:)
Trading Services	51 087	1 108	2.2%	3 077	6.0%	4 185	8.2%	986	-	212.0%
Electricity	34 131	142	.4%	2 744	8.0%	2 887	8.5%	99	-	2 658.8%
Water	15 366	730	4.7%	332	2.2%	1 062	6.9%	833	-	(60.1%)
Waste Water Management		152	-	-	-	152	-	44	-	(100.0%
Waste Management	1 590	84	5.3%	-	-	84	5.3%	9	-	(100.0%
Other	-	-	-		-	-	-	-	-	

				2013/14					2012/13	
	Budget	First 0	Quarter	Second	l Quarter	Year	to Date	Second	Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main	Actual Expenditure	Total Expenditure as % of main	Q2 of 2012/13 to Q2 of 2013/14
R thousands							appropriation		appropriation	
Cash Flow from Operating Activities										
Receipts	592 536	182 223	30.8%	182 186	30.7%	364 409	61.5%	160 544	58 385.9%	13.5%
Ratepayers and other	326 576	94 198	28.8%	86 791	26.6%	180 989	55.4%	84 042	49 071.3%	3.39
Government - operating	167 926	70 552	42.0%	66 908	39.8%	137 460	81.9%	53 832	75 058.5%	24.39
Government - capital	95 524	17 110	17.9%	28 174	29.5%	45 284	47.4%	22 480	71 199.2%	25.39
Interest	2 500	363	14.5%	313	12.5%	676	27.0%	190	15 811.6%	64.89
Dividends	10	-	-		-		-			-
Payments	(585 732)	(148 217)	25.3%	(146 123)	24.9%	(294 340)	50.3%	(155 462)	71 284.3%	(6.0%
Suppliers and employees	(580 006)	(148 217)	25.6%	(146 123)	25.2%	(294 340)	50.7%	(152 080)	108 871.5%	(3.9%
Finance charges	(5 726)		-		-		-	(3 382)	2 423.7%	(100.0%
Transfers and grants	-	-	-		-		-			-
Net Cash from/(used) Operating Activities	6 804	34 006	499.8%	36 063	530.0%	70 069	1 029.8%	5 081	9 782.7%	609.7%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-		-
Proceeds on disposal of PPE	-	-	-		-		-			-
Decrease in non-current debtors	-	-	-		-		-			-
Decrease in other non-current receivables	-	-	-		-		-			-
Decrease (increase) in non-current investments	-	-		-	-	-	-		-	
Payments	-	(10 069)	-	(16 902)	-	(26 972)	-	(14 096)	21 520.1%	19.9%
Capital assets	-	(10 069)	-	(16 902)	-	(26 972)	-	(14 096)	21 520.1%	19.99
Net Cash from/(used) Investing Activities	-	(10 069)	-	(16 902)	-	(26 972)		(14 096)	21 520.1%	19.9%
Cash Flow from Financing Activities										
Receipts	-	3 000		-	-	3 000		-		-
Short term loans			-	-	-	-				
Borrowing long term/refinancing		3 000	-	-	-	3 000				
Increase (decrease) in consumer deposits	-		-		-					
Payments	(3 900)	(14 521)	372.3%	(13 000)	333.3%	(27 521)	705.7%	(828)	8 283.6%	1 470.0%
Repayment of borrowing	(3 900)	(14 521)	372.3%	(13 000)	333.3%	(27 521)	705.7%	(828)	8 283.6%	1 470.09
Net Cash from/(used) Financing Activities	(3 900)	(11 521)	295.4%	(13 000)	333.3%	(24 521)	628.7%	(828)	8 283.6%	1 470.0%
Net Increase/(Decrease) in cash held	2 904	12 416	427.5%	6 161	212.2%	18 577	639.7%	(9 843)	(9 789.6%)	(162.6%
Net Increase/(Decrease) in cash held Cash/cash equivalents at the year begin:	2 904	12 416 1 009	427.5%	6 161 13 424	212.2%	18 577 1 009	639.7%	(9 843) 12 411	(9 789.6%)	(162.6% 8.29

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ts Written Off to	Impairment - Counci	Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-		-			-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-		-			-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-		-			-	-	-
Receivables from Exchange Transactions - Waste Water Manageme		-	-	-		-	-	-	-		-	-		-
Receivables from Exchange Transactions - Waste Management			-	-		-	-	-	-		-	-		-
Receivables from Exchange Transactions - Property Rental Debtors			-	-		-	-	-	-		-	-		-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend			-	-		-	-	-	-		-	-		-
Other	-		-	-	-		-	-	-		-	-	-	
Total By Income Source				-	-			-				-		
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-		-		-	-	-	-	
Commercial	-	-	-	-	-	-	-		-			-	-	-
Households			-	-		-	-	-	-		-	-		-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total By Customer Group														

Part 5: Creditor Age Analysis

	0 - 30	Days Days	31 - 60 Days		61 - 9	0 Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	12 658	48.7%	-		13 344	51.3%	-	-	26 002	30.9%
Bulk Water	-	-	-		-	-	-	-	-	
PAYE deductions	-	-	-		-	-	-	-	-	
VAT (output less input)	-	-	-	-	-	-	-	-	-	
Pensions / Retirement	-	-	-		-	-	-	-	-	
Loan repayments	2 517	100.0%	-		-	-	-	-	2 517	3.0%
Trade Creditors	1 302	45.4%	1 196	41.7%	128	4.5%	239	8.3%	2 866	3.4%
Auditor-General	1 043	21.4%	591	12.2%	527	10.8%	2 705	55.6%	4 866	5.8%
Other	1 763	3.7%	2 402	5.0%	535	1.1%	43 286	90.2%	47 986	57.0%
Total	19 283	22.9%	4 190	5.0%	14 534	17.3%	46 229	54.9%	84 237	100.0%

Contact Details

Municipal Manager

Municipal Manager	MS Mqwathi	056 216 9100
Einancial Manager	Mr M Mokoana	056 216 0140

Source Local Government Database

FREE STATE: NGWATHE (FS203) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

Part1: Operating Revenue and Expenditure				2013/14				201	12/13	
	Budget	First (Quarter		Quarter	Year	to Date		Quarter	
	Main	Actual	1st Q as % of	Actual	2nd Q as % of	Actual	Total	Actual	Total	Q2 of 2012/13
R thousands	appropriation	Expenditure	Main appropriation	Expenditure	Main appropriation	Expenditure	Expenditure as % of main appropriation	Expenditure		to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	457 993	143 657	31.4%	129 093	28.2%	272 750	59.6%	87 440	56.4%	47.6%
Property rates	48 489	11 440	23.6%	8 748	18.0%	20 189	41.6%	15 993	66.9%	(45.3%
Property rates - penalties and collection charges	400.007	-	-	-	27.6%	-	-		51.5%	-
Service charges - electricity revenue	133 997 36 437	35 664 16 052	26.6% 44.1%	36 953 11 253	27.6%	72 617 27 305	54.2% 74.9%	28 678 11 469	113.6%	28.99
Service charges - water revenue	36 437	7 986	44.1% 24.1%	11 253 7 941	30.9% 24.0%	27 305 15 927	74.9% 48.2%	11 469 7 585	76.5%	4.79
Service charges - sanitation revenue	27 971	7 226	24.1%	7 219	24.0%	15 927	46.2% 51.6%	6 639	46.7%	8.75
Service charges - refuse revenue	3 068	1 220	20.0%	7 219	20.0%	14 445		0 039	40.776	0.77
Service charges - other	2 242	95	4.2%	75	3.3%	170	7.6%	67	12.3%	11.09
Rental of facilities and equipment Interest earned - external investments	2 242 575	603	4.2% 104.9%	75 499	3.3% 86.9%	170	191.8%	384	12.3%	29.99
Interest earned - external investments Interest earned - outstanding debtors	9 251	4 962	53.6%	7 173	77.5%	12 135	131.2%	5 031	100.0%	42.69
Dividends received	9 2 3 1	4 302	33.0 /6	7 173	11.5%	12 133	131.270	5 03 1	100.076	42.07
Fines	2 428	228	9.4%	155	6.4%	383	15.8%	254	33.4%	(39.1%
Licences and permits	2 420	220	3.470	100	0.470	303	13.070	234	33.476	(55.170
Agency services										
Transfers recognised - operational	159 632	58 948	36.9%	48 687	30.5%	107 635	67.4%	10 954	49.5%	344.59
Other own revenue	834	451	54.1%	389	46.7%	841	100.8%	385	16.0%	1.19
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	457 992	88 526	19.3%	132 410	28.9%	220 936	48.2%	85 112	59.3%	55.6%
Employee related costs	132 068	40 535	30.7%	44 462	33.7%	84 997	64.4%	33 465	53.3%	32.9%
Remuneration of councillors	9 793	2 287	23.4%	2 287	23.4%	4 574	46.7%	2 428	46.9%	(5.8%
Debt impairment	43 198									(0.0.1
Depreciation and asset impairment	2 200		_							
Finance charges	2 900	1 599	55.1%	800	27.6%	2 399	82.7%	1 870	72.0%	(57.2%
Bulk purchases	152 157	24 664	16.2%	55 534	36.5%	80 198	52.7%	27 474	-	102.19
Other Materials	-	2 726	-	8 604	-	11 329		7 594	6.8%	13.39
Contracted services	15 880	1 039	6.5%	1 043	6.6%	2 083	13.1%	604	21.9%	72.69
Transfers and grants	38 526	-	-	-	-	-	-	-	-	-
Other expenditure	61 270	15 676	25.6%	19 680	32.1%	35 356	57.7%	11 678	60.6%	68.59
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	2	55 130		(3 317)		51 813		2 327		
Transfers recognised - capital	67 889	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	67 891	55 130		(3 317)		51 813		2 327		
Taxation	-					-				
Surplus/(Deficit) after taxation	67 891	55 130		(3 317)		51 813		2 327		
Attributable to minorities						-				
Surplus/(Deficit) attributable to municipality	67 891	55 130		(3 317)		51 813		2 327		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	67 891	55 130		(3 317)		51 813		2 327		

				2013/14				201	12/13	
	Budget	First 0	Quarter	Second	l Quarter	Year	to Date	Second	Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main	Actual Expenditure	% of main	Q2 of 2012/13 to Q2 of 2013/14
R thousands							appropriation		appropriation	
Capital Revenue and Expenditure										
Source of Finance	73 889	11 730	15.9%	18 064	24.4%	29 794	40.3%	10 574	27.5%	70.8%
National Government	67 889	11 730	17.3%	18 064	26.6%	29 794	43.9%	10 574	26.7%	70.8%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-		-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	67 889	11 730	17.3%	18 064	26.6%	29 794	43.9%	10 574	26.7%	70.8%
Borrowing	6 000	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	52.3%	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	73 889	11 730	15.9%	18 064	24.4%	29 794	40.3%	10 574	27.5%	70.8%
Governance and Administration	-	35	-	68	-	103	-	67	4.2%	1.1%
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	35	-	68	-	103	-	67	-	1.1%
Community and Public Safety	8 604	715	8.3%	2 756	32.0%	3 471	40.3%	-	-	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	8 604	715	8.3%	2 756	32.0%	3 471	40.3%	-	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	9 602	-	-	3 409	35.5%	3 409	35.5%	-	-	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	9 602	-	-	3 409	35.5%	3 409	35.5%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	53 289	10 980	20.6%	11 830	22.2%	22 811	42.8%	10 507	29.7%	
Electricity	20 000	2 465	12.3%	5 715	28.6%	8 180	40.9%	-		(100.0%)
Water	19 693	3 807	19.3%	4 190	21.3%	7 997	40.6%		2.5%	
Waste Water Management	13 596	4 708	34.6%	1 925	14.2%	6 634	48.8%	10 507	121.8%	(81.7%)
Waste Management		-	-	-		-		-	-	- 1
Other	2 394	-	-	-	-	-	-	-	-	-

				2013/14				201		
	Budget	First 0	Quarter	Second	I Quarter	Year	to Date	Second	Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main	Actual Expenditure	Total Expenditure as % of main	Q2 of 2012/13 to Q2 of 2013/1
R thousands							appropriation		appropriation	
Cash Flow from Operating Activities										
Receipts	421 655	176 786	41.9%	184 123	43.7%	360 909	85.6%	156 509	72.9%	17.69
Ratepayers and other	187 545	105 588	56.3%	104 273	55.6%	209 861	111.9%	125 919	72.8%	(17.29
Government - operating	159 631	58 948	36.9%	48 017	30.1%	106 965	67.0%	10 656	49.0%	350.6
Government - capital	67 889	11 890	17.5%	31 444	46.3%	43 334	63.8%	19 422	-	61.9
Interest	6 588	360	5.5%	389	5.9%	749	11.4%	512	8.6%	(24.09
Dividends	1	-	-		-	-	-		-	` -
Payments	(379 674)	(161 670)	42.6%	(162 281)	42.7%	(323 951)	85.3%	(179 955)	67.2%	(9.8%
Suppliers and employees	(341 148)	(161 670)	47.4%	(162 281)	47.6%	(323 951)	95.0%	(179 955)	74.4%	(9.89
Finance charges	-		-		-		-		-	
Transfers and grants	(38 526)		-		-	-	-		-	
Net Cash from/(used) Operating Activities	41 981	15 116	36.0%	21 842	52.0%	36 958	88.0%	(23 446)	508.9%	(193.2%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-		-	-	-	-	-	-
Decrease in non-current debtors	-	-	-		-	-	-	-	-	
Decrease in other non-current receivables	-	-	-		-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-		-	-
Payments	(73 889)	(12 792)	17.3%	(20 445)	27.7%	(33 238)	45.0%	(13 399)	764.1%	52.69
Capital assets	(73 889)	(12 792)	17.3%	(20 445)	27.7%	(33 238)	45.0%	(13 399)	764.1%	52.6
Net Cash from/(used) Investing Activities	(73 889)	(12 792)	17.3%	(20 445)	27.7%	(33 238)	45.0%	(13 399)	2 996.2%	52.69
Cash Flow from Financing Activities										
Receipts	6 000	-	-	-	-	-	-	-	-	-
Short term loans	6 000	-	-		-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-		-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-		-	-	-	-	-	
Payments	(2 900)	(800)	27.6%	(1 599)	55.1%	(2 399)	82.7%	(1 870)	29.8%	(14.5%
Repayment of borrowing	(2 900)	(800)	27.6%	(1 599)	55.1%	(2 399)	82.7%	(1 870)	29.8%	(14.59
Net Cash from/(used) Financing Activities	3 100	(800)	(25.8%)	(1 599)	(51.6%)	(2 399)	(77.4%)	(1 870)	29.8%	(14.5%
Net Increase/(Decrease) in cash held	(28 808)	1 523	(5.3%)	(202)	.7%	1 321	(4.6%)	(38 715)	(100.1%)	(99.5%
Cash/cash equivalents at the year begin:	29 900	95 450	319.2%	96 973	324.3%	95 450	319.2%	76 210		27.2
Cash/cash equivalents at the year end:	1 092	96 973	8 883.5%	96 771	8 864.9%	96 771	8 864.9%	37 495	(500.6%)	158.1

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ots Written Off to		Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	5 960	4.2%	3 552	2.5%	3 329	2.4%	127 655	90.9%	140 497	29.4%		-	-	
Trade and Other Receivables from Exchange Transactions - Electric	5 943	5.7%	6 070	5.9%	13 629	13.2%	77 976	75.3%	103 619	21.7%		-	-	
Receivables from Non-exchange Transactions - Property Rates	2 588	5.8%	3 561	7.9%	1 373	3.1%	37 366	83.2%	44 888	9.4%		-	-	
Receivables from Exchange Transactions - Waste Water Manageme	2 372	3.7%	2 484	3.9%	2 036	3.2%	57 127	89.2%	64 019	13.4%	-	-		
Receivables from Exchange Transactions - Waste Management	2 137	3.6%	1 948	3.3%	1 948	3.3%	53 832	89.9%	59 864	12.5%	-	-		
Receivables from Exchange Transactions - Property Rental Debtors	-		-	-	-	-		-	-		-	-	-	
Interest on Arrear Debtor Accounts	2 509	3.6%	3 153	4.6%	2 354	3.4%	61 249	88.4%	69 264	14.5%	-	-		
Recoverable unauthorised, irregular or fruitless and wasteful Expend			-		-		-	-	-		-	-		
Other	823	(16.3%)	49	(1.0%)	2 954	(58.3%)	(8 891)	175.6%	(5 064)	(1.1%)	-	-	-	
Total By Income Source	22 332	4.7%	20 818	4.4%	27 623	5.8%	406 314	85.2%	477 087	100.0%	-	-		
Debtors Age Analysis By Customer Group														
Organs of State	1 235	5.5%	1 230	5.5%	905	4.0%	19 180	85.1%	22 549	4.7%		-		
Commercial	4 917	11.5%	1 127	2.6%	2 454	5.7%	34 322	80.2%	42 821	9.0%		-		
Households	14 429	3.9%	10 504	2.8%	12 956	3.5%	331 164	89.7%	369 053	77.4%		-	-	
Other	1 751	4.1%	7 958	18.7%	11 308	26.5%	21 648	50.7%	42 664	8.9%		-	-	
Total By Customer Group	22 332	4.7%	20 818	4.4%	27 623	5.8%	406 314	85.2%	477 087	100.0%				

Part 5: Creditor Age Analysis

	0 - 30	Days Days	31 - 60 Days		61 - 9) Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	11 751	6.2%	-	-	12 467	6.6%	165 365	87.2%	189 583	82.5%
Bulk Water	1 306	52.1%	1 201	47.9%	-		-	-	2 507	1.1%
PAYE deductions	2 163	7.7%	1 822	6.5%	2 283	8.2%	21 720	77.6%	27 988	12.2%
VAT (output less input)	-	-	-		-		-	-	-	
Pensions / Retirement	2 152	100.0%	-		-		-	-	2 152	.9%
Loan repayments	-	-	-		-		-	-	-	
Trade Creditors	2 959	100.0%	-	-	-	-	-	-	2 959	1.3%
Auditor-General	825	18.1%	1 036	22.8%	914	20.1%	1 775	39.0%	4 550	2.0%
Other	-	-	-	-	-	-	-	-	-	-
Total	21 156	9.2%	4 059	1.8%	15 664	6.8%	188 859	82.2%	229 738	100.0%

Contact Details		
Municipal Manager	Adv T Mokoena	056 816 2703
Financial Manager	Mr.L. Lagury	056 816 2752

Source Local Government Database

FREE STATE: METSIMAHOLO (FS204) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

				2013/14				20	12/13	
	Budget	First (Quarter	Second	d Quarter	Year	to Date	Second	l Quarter	
	Main	Actual	1st Q as % of	Actual	2nd Q as % of	Actual	Total	Actual	Total	Q2 of 2012/13
	appropriation	Expenditure	Main	Expenditure	Main	Expenditure	Expenditure as	Expenditure		to Q2 of 2013/14
			appropriation		appropriation		% of main appropriation		% of main appropriation	
R thousands							арргорпацоп		арргорпацоп	
Operating Revenue and Expenditure										
Operating Revenue	739 243	184 814	25.0%	177 454	24.0%	362 267	49.0%	151 017	47.9%	17.5%
Property rates	93 932	31 831	33.9%	24 804	26.4%	56 635	60.3%	21 490	55.7%	15.4%
Property rates - penalties and collection charges	-		-	-	-	-	-	-	-	-
Service charges - electricity revenue	201 404	46 723	23.2%	42 444	21.1%	89 167	44.3%	35 089	39.7%	21.0%
Service charges - water revenue	186 539	42 493	22.8%	48 170	25.8%	90 663	48.6%	38 465	51.8%	25.2%
Service charges - sanitation revenue	31 938	5 322	16.7%	5 558	17.4%	10 880	34.1%	4 964	29.5%	12.0%
Service charges - refuse revenue	44 491	6 508	14.6%	7 542	17.0%	14 050	31.6%	6 864	34.4%	9.9%
Service charges - other	9 425	-			-					
Rental of facilities and equipment	4 411 2 400	938 24	21.3%	2 426 695	55.0% 28.9%	3 364 718	76.3% 29.9%	1 043 182	44.1%	132.6%
Interest earned - external investments	2 400 17 475	24 4 498	1.0%	695 4 936	28.9% 28.2%	718 9 434		182 4 305	17.0%	
Interest earned - outstanding debtors Dividends received	17 475	4 498	25.7%	4 936	28.2%	9 434	54.0%	4 305	54.5%	14.7%
Dividends received Fines	13 016	889	6.8%	704	5.4%	1 593	12.2%	665	12.6%	5.9%
Licences and permits	171	43	25.0%	40	23.4%	83	48.4%	24	30.8%	68.7%
Agency services	1/1	43	25.0%	40	23.4%	03	40.4%	24	30.0%	00./76
Transfers recognised - operational	107 887	43 551	40.4%	37 232	34.5%	80 783	74.9%	35 162	70.6%	5.9%
Other own revenue	21 155	1 868	40.4% 8.8%	2 903	13.7%	4 771	74.9% 22.6%	2 764	39.2%	5.9%
Gains on disposal of PPE	5 000	127	2.5%	2 903	13.7 /6	127	2.5%	2704	35.2 /6	3.0 /6
·										
Operating Expenditure	832 938	134 942	16.2%	148 266	17.8%	283 208	34.0%	138 398	34.1%	7.1%
Employee related costs	188 560	47 057	25.0%	47 468	25.2%	94 524	50.1%	41 101	44.4%	15.5%
Remuneration of councillors	13 174	3 000	22.8%	3 014	22.9%	6 014	45.6%	3 243	48.2%	(7.1%)
Debt impairment	48 000	12 000	25.0%	12 000	25.0%	24 000	50.0%	11 250	47.7%	6.7%
Depreciation and asset impairment	46 687	-	-	-	-	-	-	-		-
Finance charges	8 142	-	-		-	-	-	-	-	-
Bulk purchases	297 730	53 755	18.1%	53 220	17.9%	106 975	35.9%	53 149	42.3%	.1%
Other Materials Contracted services	53 978 19 300	786 3 788	1.5% 19.6%	1 802 5 538	3.3% 28.7%	2 588 9 326	4.8% 48.3%	6 559 3 775	16.9% 43.5%	(72.5%) 46.7%
	19 300 47 192	3 /88		5 538		9 326	48.3%	3 //5	43.5%	46./%
Transfers and grants	110 175	14 148	12.8%	25 225	22.9%	39 373	35.7%	19 321	24.5%	30.6%
Other expenditure Loss on disposal of PPE	110 1/5	408	12.0%	25 225	22.9%	39 37 3 408	35./76	19 32 1	24.5%	30.076
'	(00.005)		-	00.400	-		-	10.010	-	
Surplus/(Deficit)	(93 695)	49 872	1.10	29 188	501	79 059	4.00	12 619		(400.00)
Transfers recognised - capital	93 697	3 831	4.1%	500	.5%	4 331	4.6%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-		-	-		-		-		
Surplus/(Deficit) after capital transfers and contributions	2	53 703		29 688		83 390		12 619		
Taxation	-		-	-		-	-		-	-
Surplus/(Deficit) after taxation	2	53 703		29 688		83 390		12 619		
Attributable to minorities			-	-		-		-		
Surplus/(Deficit) attributable to municipality	2	53 703		29 688		83 390		12 619		
Share of surplus/ (deficit) of associate	1 -					-				
Surplus/(Deficit) for the year	2	53 703		29 688		83 390		12 619		

				2013/14				201	12/13	
	Budget	First 0	Quarter	Second	l Quarter	Year	to Date	Second	l Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
									appropriate.	
Capital Revenue and Expenditure										
Source of Finance	163 588	6 784	4.1%	8 566	5.2%	15 350	9.4%	24 163	28.5%	
National Government	93 697	6 784	7.2%	8 305	8.9%	15 089	16.1%	24 006	65.4%	(65.4%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	93 697	6 784	7.2%	8 305	8.9%	15 089	16.1%	24 006	65.4%	(65.4%)
Borrowing	27 500	-	-	-	-	-	-	-	-	-
Internally generated funds	42 390	-	-	261	.6%	261	.6%	157	.4%	65.9%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	163 588	6 784	4.1%	8 566	5.2%	15 350	9.4%	24 163	28.5%	(64.5%)
Governance and Administration	7 978	-	-	102	1.3%	102	1.3%	36	.2%	180.1%
Executive & Council	1 864	-	-	102	5.5%	102	5.5%	-	-	(100.0%)
Budget & Treasury Office	17	-	-		-	-		-	-	- 1
Corporate Services	6 098	-	-		-	-		36	.2%	(100.0%)
Community and Public Safety	14 487	-	-	73	.5%	73	.5%	12	.2%	494.8%
Community & Social Services	1 659	-	-	46	2.8%	46	2.8%	12	.9%	279.7%
Sport And Recreation	9 696	-	-	26	.3%	26	.3%		-	(100.0%)
Public Safety	2 382	-	-	-	-	-	-	-	-	-
Housing	750	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	21 543	1 309	6.1%	87	.4%	1 395	6.5%	-	177.7%	(100.0%)
Planning and Development	2	-	-	-	-	-	-	-	-	-
Road Transport	21 541	1 309	6.1%	87	.4%	1 395	6.5%	-	225.0%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	119 580	5 475	4.6%	8 305	6.9%	13 780	11.5%	24 114	29.4%	(65.6%)
Electricity	51 018	3 174	6.2%	3 331	6.5%	6 505	12.8%	1 724	6.4%	
Water	21 577	-	-	904	4.2%	904	4.2%	8 923	38.8%	(89.9%)
Waste Water Management	43 727	2 301	5.3%	4 070	9.3%	6 371	14.6%	13 468	48.3%	(69.8%)
Waste Management	3 258	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

				2013/14				201	12/13	
	Budget	First 0	Quarter	Second	l Quarter	Year	to Date	Second	l Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/1
R thousands							appropriation		appropriation	
Cash Flow from Operating Activities										
Receipts	779 328	215 870	27.7%	182 605	23.4%	398 476	51.1%	191 919	52.0%	(4.9%
Ratepayers and other	559 616	119 897	21.4%	122 991	22.0%	242 888	43.4%	134 429	46.3%	(8.5%
Government - operating	107 887	43 551	40.4%	58 264	54.0%	101 815	94.4%	34 956	70.2%	66.75
Government - capital	93 697	51 811	55.3%		-	51 811	55.3%	21 764	79.3%	(100.0%
Interest	18 128	612	3.4%	1 350	7.4%	1 962	10.8%	770	8.3%	75.35
Dividends	-	-	-		-	-	-		-	
Payments	(676 891)	(228 341)	33.7%	(171 903)	25.4%	(400 244)	59.1%	(140 031)	48.4%	22.89
Suppliers and employees	(621 482)	(222 226)	35.8%	(161 116)	25.9%	(383 341)	61.7%	(133 814)	79.9%	20.45
Finance charges	(8 142)	(1)	-	(485)	6.0%	(486)	6.0%		-	(100.0%
Transfers and grants	(47 267)	(6 114)	12.9%	(10 302)	21.8%	(16 417)	34.7%	(6 217)	12.3%	65.75
Net Cash from/(used) Operating Activities	102 437	(12 471)	(12.2%)	10 702	10.4%	(1 769)	(1.7%)	51 888	84.5%	(79.4%
Cash Flow from Investing Activities										
Receipts	5 000		-	-	-		-	-	-	-
Proceeds on disposal of PPE	5 000	-	-		-	-	-		-	
Decrease in non-current debtors	-	-	-		-	-	-		-	
Decrease in other non-current receivables	-	-	-		-	-	-		-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	
Payments	(136 304)	(6 784)	5.0%	(8 566)	6.3%	(15 350)	11.3%	(28 861)	48.6%	(70.3%
Capital assets	(136 304)	(6 784)	5.0%	(8 566)	6.3%	(15 350)	11.3%	(28 861)	48.6%	(70.3%
Net Cash from/(used) Investing Activities	(131 304)	(6 784)	5.2%	(8 566)	6.5%	(15 350)	11.7%	(28 861)	56.8%	(70.3%
Cash Flow from Financing Activities										
Receipts	28 500	714	2.5%	324	1.1%	1 038	3.6%	374	2.1%	(13.5%
Short term loans				-	-		-			(
Borrowing long term/refinancing	27 500		-		-		_		-	
Increase (decrease) in consumer deposits	1 000	714	71.4%	324	32.4%	1 038	103.8%	374	68.8%	(13.5%
Payments	(16 541)	l -		_			-	_	-	
Repayment of borrowing	(16 541)	-	-		-	-	-		-	
Net Cash from/(used) Financing Activities	11 959	714	6.0%	324	2.7%	1 038	8.7%	374	3.2%	(13.5%
Net Increase/(Decrease) in cash held	(16 908)	(18 541)	109.7%	2 460	(14.6%)	(16 081)	95.1%	23 402	(36.1%)	(89.5%
						, ,				
Cash/cash equivalents at the year begin:	18 927	5 003	26.4%	(13 538)	(71.5%)	5 003	26.4%	(7 256)	43.7%	86.6

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ts Written Off to tors		Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	18 475	6.3%	19 653	6.7%	13 420	4.5%	243 775	82.5%	295 323	50.6%	1 793	.6%	12 000	4.0%
Trade and Other Receivables from Exchange Transactions - Electric	9 810	17.1%	7 611	13.3%	7 974	13.9%	31 919	55.7%	57 314	9.8%	259	.5%	4 560	8.0%
Receivables from Non-exchange Transactions - Property Rates	6 644	11.7%	4 352	7.6%	2 188	3.8%	43 828	76.9%	57 011	9.8%	2 511	4.4%	7 440	13.0%
Receivables from Exchange Transactions - Waste Water Manageme	1 479	6.7%	1 088	4.9%	578	2.6%	18 866	85.7%	22 011	3.8%		-		-
Receivables from Exchange Transactions - Waste Management	1 511	5.8%	1 108	4.2%	526	2.0%	23 085	88.0%	26 229	4.5%		-		-
Receivables from Exchange Transactions - Property Rental Debtors	132	2.3%	70	1.2%	123	2.1%	5 519	94.4%	5 844	1.0%		-		-
Interest on Arrear Debtor Accounts	1 710	2.0%	1 627	1.9%	1 610	1.9%	78 575	94.1%	83 521	14.3%	-	-		-
Recoverable unauthorised, irregular or fruitless and wasteful Expend			-							-		-		-
Other	777	2.1%	1 332	3.6%	293	.8%	34 492	93.5%	36 893	6.3%		-		
Total By Income Source	40 537	6.9%	36 841	6.3%	26 712	4.6%	480 057	82.2%	584 147	100.0%	4 562	.8%	24 000	4.0%
Debtors Age Analysis By Customer Group														
Organs of State	2 052	14.2%	1 553	10.8%	1 254	8.7%	9 585	66.4%	14 444	2.5%		-		
Commercial	15 340	24.5%	9 561	15.2%	7 635	12.2%	30 191	48.1%	62 727	10.7%	-	-		-
Households	23 145	4.6%	25 727	5.1%	17 823	3.5%	440 281	86.8%	506 977	86.8%	4 562	.9%	24 000	4.0%
Other	-		-	-	-	-		-	-	-		-		
Total By Customer Group	40 537	6.9%	36 841	6.3%	26 712	4.6%	480 057	82.2%	584 147	100.0%	4 562	.8%	24 000	4.0%

Part 5: Creditor Age Analysis

	0 - 30) Days	31 - 60 Days		61 - 90	Days Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-			-	-	-	-	-	
PAYE deductions	-	-	-	-	-	-	-	-	-	
VAT (output less input)	-	-			-	-	-	-	-	
Pensions / Retirement	-	-			-	-	-	-	-	
Loan repayments	-	-			-	-	-	-	-	
Trade Creditors	3 003	18.6%	1 904	11.8%	2 351	14.6%	8 872	55.0%	16 130	85.6%
Auditor-General	2 420	89.4%			-	-	288	10.6%	2 708	14.4%
Other	-	-	-	-	-	-	-	-	-	
Total	5 423	28.8%	1 904	10.1%	2 351	12.5%	9 160	48.6%	18 837	100.0%

Contact Details		
Municipal Manager	Mr S M Molala	016 976 8313
Einancial Manager	Mr A Lambat	016 073 8312

Source Local Government Database

FREE STATE: MAFUBE (FS205) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

Part1: Operating Revenue and Expenditure				2013/14				201	2/13	
	Budget	First (Quarter	Second	I Quarter	Year 1	to Date	Second	Quarter	
	Main	Actual	1st Q as % of	Actual	2nd Q as % of	Actual	Total	Actual	Total	Q2 of 2012/13
R thousands	appropriation	Expenditure	Main appropriation	Expenditure	Main appropriation	Expenditure	Expenditure as % of main appropriation	Expenditure	Expenditure as % of main appropriation	to Q2 of 2013/1
Operating Revenue and Expenditure										
Operating Revenue	154 331	43 776	28.4%	17 677	11.5%	61 453	39.8%	32 131	52.6%	(45.0%
Property rates	17 438	5 170	29.7%	5 005	28.7%	10 176	58.4%	306	13.5%	1 537.0
Property rates - penalties and collection charges	-	0	-	-	-	0	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	677	-	(100.0
Service charges - water revenue	13 855	2 199	15.9%	4 459	32.2%	6 658	48.1%	689	19.7%	547.5
Service charges - sanitation revenue	6 938	800	11.5%	3 832	55.2%	4 632	66.8%	232	6.3%	1 552.5
Service charges - refuse revenue	10 694	723	6.8%	3 470	32.5%	4 193	39.2%	167	7.7%	1 978.6
Service charges - other	458	702	153.2%	116	25.3%	817	178.5%		-	(100.0
Rental of facilities and equipment	258	-	-	-	-	-	-		-	-
Interest earned - external investments	90	-	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors	2 690	-	-	-	-	-	-		-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	3 000	-	-	-	-	-	-		-	-
Licences and permits	-	-	-	-	-	-	-		-	-
Agency services			-		-		-	-		
Transfers recognised - operational	78 084	29 188	37.4%		-	29 188	37.4%	22 795	69.9%	(100.0
Other own revenue	20 826	4 994	24.0%	794	3.8%	5 789	27.8%	7 266	113.3%	(89.1
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	154 086	45 267	29.4%	30 011	19.5%	75 279	48.9%	28 711	43.0%	4.59
Employee related costs	59 673	17 229	28.9%	4 912	8.2%	22 141	37.1%	12 952	57.0%	(62.15
Remuneration of councillors	4 487	753	16.8%			753	16.8%	620	24.3%	(100.0
Debt impairment	3 150	_		_		-				
Depreciation and asset impairment	1 144		-		-					
Finance charges		7 327	-		-	7 327		143	101.8%	(100.0
Bulk purchases	13 500	84	.6%	10 265	76.0%	10 348	76.7%	1 250	27.5%	720.9
Other Materials	_	_		_		_				
Contracted services	1 400		-		-					
Transfers and grants	11 860	418	3.5%		_	418	3.5%			
Other expenditure	58 872	19 457	33.0%	14 835	25.2%	34 291	58.2%	13 746	55.6%	7.9
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	245	(1 491)		(12 335)		(13 825)		3 420		
Transfers recognised - capital	25 533	(,		(12 000)		(10 020)	-		-	
Contributions recognised - capital	25 555			_		_			1	
Contributed assets	1			-		-	· ·	-	· ·	
	· ·		-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	25 778	(1 491)		(12 335)		(13 825)		3 420		
Taxation					-					
Surplus/(Deficit) after taxation	25 778	(1 491)		(12 335)		(13 825)		3 420		
Attributable to minorities	_	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	25 778	(1 491)		(12 335)		(13 825)		3 420		
Share of surplus/ (deficit) of associate	-		-	-		-	-		-	
Surplus/(Deficit) for the year	25 778	(1 491)		(12 335)		(13 825)		3 420		

				2013/14				201	12/13	
	Budget	First (Quarter	Second	l Quarter	Year	to Date	Second	d Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	36 446	7 265	19.9%	5 293	14.5%	12 558	34.5%	21 809	-	(75.7%)
National Government	25 533	3 721	14.6%	4 793	18.8%	8 514	33.3%	13 539	-	(64.6%)
Provincial Government	-	-	-	-	-	-	-	100	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	25 533	3 721	14.6%	4 793	18.8%	8 514	33.3%	13 639	-	(64.9%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	10 913	3 545	32.5%	500	4.6%	4 045	37.1%	7 525	-	(93.4%)
Public contributions and donations	-	-	-	-	-	-	-	645	-	(100.0%)
Capital Expenditure Standard Classification	36 446	7 265	19.9%	5 293	14.5%	12 558	34.5%	21 809	-	(75.7%)
Governance and Administration	3 994	732	18.3%	500	12.5%	1 232	30.8%	1 415	-	(64.7%)
Executive & Council	2 750	730	26.5%	500	18.2%	1 230	44.7%	634	-	(21.2%)
Budget & Treasury Office	42	1	3.4%	-	-	1	3.4%		-	-
Corporate Services	1 202	-	-	-	-	-	-	780	-	(100.0%)
Community and Public Safety	8 046	-	-	673	8.4%	673	8.4%	927	-	(27.4%)
Community & Social Services	7 778	-	-	673	8.7%	673	8.7%	100	-	573.1%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	269	-	-	-	-	-	-	827	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	450	1 712	380.4%	-	-	1 712	380.4%	3 391	-	(100.0%)
Planning and Development	30	-	-	-	-	-	-	-	-	-
Road Transport	420	1 712	407.6%	-	-	1 712	407.6%	3 391	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	23 955	4 822	20.1%	4 120	17.2%	8 942	37.3%	16 076	-	(74.4%)
Electricity	1 750	569	32.5%	1 739	99.4%	2 308	131.9%	6 514	-	(73.3%)
Water	4 037	-	-	462	11.4%	462	11.4%	5 433	-	(91.5%)
Waste Water Management	18 169	4 253	23.4%	1 919	10.6%	6 172	34.0%	4 129	-	(53.5%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

				2013/14				201	12/13	
	Budget	First 0	Quarter	Second	I Quarter	Year	to Date	Second	Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main	Actual Expenditure	Total Expenditure as % of main	Q2 of 2012/13 to Q2 of 2013/1
R thousands							appropriation		appropriation	
Cash Flow from Operating Activities										
Receipts	179 864	50 334	28.0%	42 077	23.4%	92 411	51.4%	49 956	60.2%	(15.8%
Ratepayers and other	73 466	14 591	19.9%	7 227	9.8%	21 819	29.7%	9 336	30.2%	(22.69
Government - operating	78 084	29 188	37.4%	22 925	29.4%	52 113	66.7%	22 795	73.0%	.6
Government - capital	25 533	6 555	25.7%	11 925	46.7%	18 480	72.4%	17 825	81.2%	(33.19
Interest	2 780	-	-	-	-				-	
Dividends		-	-		-				-	
Payments	(143 174)	(37 940)	26.5%	(36 927)	25.8%	(74 868)	52.3%	(28 569)	55.4%	29.3
Suppliers and employees	(131 314)	(37 523)	28.6%	(36 927)	28.1%	(74 450)	56.7%	(28 569)	61.1%	29.3
Finance charges		-	-		-		-		-	
Transfers and grants	(11 860)	(418)	3.5%	-	-	(418)	3.5%		-	
Net Cash from/(used) Operating Activities	36 690	12 394	33.8%	5 150	14.0%	17 544	47.8%	21 388	72.9%	(75.9%
Cash Flow from Investing Activities										
Receipts		-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE		-	-	-	-		-		-	-
Decrease in non-current debtors		-	-		-		-		-	
Decrease in other non-current receivables		-	-		-		-		-	
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
Payments	(36 446)	(7 265)	19.9%	(5 293)	14.5%	(12 558)		(21 809)	71.5%	(75.7%
Capital assets	(36 446)	(7 265)	19.9%	(5 293)	14.5%	(12 558)	34.5%	(21 809)	71.5%	(75.79
Net Cash from/(used) Investing Activities	(36 446)	(7 265)	19.9%	(5 293)	14.5%	(12 558)	34.5%	(21 809)	71.5%	(75.7%
Cash Flow from Financing Activities										
Receipts		-	-	-	-	-	-	-	-	-
Short term loans		-	-		-		-		-	-
Borrowing long term/refinancing		-	-		-		-		-	-
Increase (decrease) in consumer deposits		-	-		-		-		-	-
Payments		(7 327)	-	-	-	(7 327)	-	(143)	43.6%	(100.0%
Repayment of borrowing		(7 327)	-	-	-	(7 327)	-	(143)	43.6%	(100.09
Net Cash from/(used) Financing Activities	-	(7 327)	-		-	(7 327)	-	(143)	43.6%	(100.0%
Net Increase/(Decrease) in cash held	245	(2 198)	(898.8%)	(143)	(58.6%)	(2 342)	(957.4%)	(564)	104.2%	(74.6%
Cash/cash equivalents at the year begin:	-	2 350		152		2 350		3 824	-	(96.05
Cash/cash equivalents at the year end:	245	152	62.0%	8	3.4%	8	3.4%	3 260	129.8%	(99.79

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ts Written Off to tors	Impairment - Counci	Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 511	3.0%	1 703	3.4%	1 097	2.2%	46 328	91.5%	50 639	27.8%		-	-	
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	4 161	100.0%	4 161	2.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 419	11.3%	711	5.7%	443	3.5%	9 959	79.5%	12 532	6.9%	-	-		-
Receivables from Exchange Transactions - Waste Water Manageme	1 058	2.7%	1 057	2.7%	985	2.5%	36 604	92.2%	39 703	21.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 173	2.7%	1 170	2.7%	1 076	2.5%	39 684	92.1%	43 103	23.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-		-	-	-	-
Interest on Arrear Debtor Accounts	1 133	3.4%	1 144	3.5%	664	2.0%	30 003	91.1%	32 944	18.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-		-	-	-	-
Other	122	(13.3%)	109	(11.9%)	91	(10.0%)	(1 238)	135.2%	(916)	(.5%)		-		
Total By Income Source	6 416	3.5%	5 893	3.2%	4 3 5 6	2.4%	165 500	90.9%	182 165	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	100	12.3%	69	8.5%	38	4.7%	605	74.4%	813	.4%		-	-	
Commercial	405	7.9%	383	7.5%	166	3.2%	4 166	81.4%	5 121	2.8%		-	-	
Households	3 225	2.8%	3 234	2.8%	2 321	2.0%	108 439	92.5%	117 219	64.3%	-	-		
Other	2 686	4.6%	2 207	3.7%	1 831	3.1%	52 290	88.6%	59 013	32.4%		-		
Total By Customer Group	6 416	3.5%	5 893	3.2%	4 3 5 6	2.4%	165 500	90.9%	182 165	100.0%	-			

Part 5: Creditor Age Analysis

	0 - 30) Days	31 - 60 Days	31 - 60 Days) Days	Over 9	0 Days	Tot	al
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	2 274	5.4%	1 701	4.0%	697	1.6%	37 579	88.9%	42 251	33.7%
Bulk Water	1 203	2.5%	1 054	2.2%	1 050	2.2%	45 254	93.2%	48 561	38.8%
PAYE deductions	-	-	-	-	-			-	-	-
VAT (output less input)	-	-	-		-	-	-	-	-	
Pensions / Retirement	931	10.7%	944	10.9%	952	11.0%	5 858	67.4%	8 686	6.99
Loan repayments	-	-	-	-	-		2 104	100.0%	2 104	1.79
Trade Creditors	2 391	11.5%	4 359	20.9%	3 953	19.0%	10 123	48.6%	20 827	16.69
Auditor-General	1 670	58.2%	9	.3%	151	5.3%	1 038	36.2%	2 867	2.39
Other	-	-	-	-	-	-	-	-	-	
Total	8 470	6.8%	8 067	6.4%	6 803	5.4%	101 957	81.4%	125 296	100.0%

Contact Details

Municipal Manager	Mr Puseletso I Radebe	058 813 9702	
Financial Manager	Mr Gift Gwanva	058 813 0703	

Source Local Government Database

FREE STATE: FEZILE DABI (DC20) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

Part 1: Operating Revenue and Expenditure				2013/14				201	12/13	
	Budget	First (Quarter	Second	l Quarter	Year	to Date	Second	Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	148 080	61 732	41.7%	49 570	33.5%	111 302	75.2%	47 160	73.7%	5.1%
Property rates		002	4 %	400.0	00.070					
Property rates - penalties and collection charges	_		_			_				
Service charges - electricity revenue	-	-	-			-		-	-	-
Service charges - water revenue	-	-	-		-	-			-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-			-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	10 112	1 685	16.7%	2 585	25.6%	4 270	42.2%	1 991	42.7%	29.89
Interest earned - outstanding debtors	-		-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-		-			-	-		-	
Licences and permits Agency services	-	-	-	-	-	-	-			· ·
Transfers recognised - operational	137 641	58 182	42.3%	44 834	32.6%	103 016	74.8%	44 015	75.4%	1.99
Other own revenue	326	1 669	511.3%	2 151	659.0%	3 820	1 170.4%	1 154	408.7%	86.49
Gains on disposal of PPE	-	196	-	-	-	196	- 1103470	-		-
Operating Expenditure	195 526	50 493	25.8%	36 851	18.8%	87 344	44.7%	40 775	43.2%	(9.6%)
Employee related costs	75 607	16 644	22.0%	16 087	21.3%	32 731	43.3%	14 541	42.0%	10.69
Remuneration of councillors	6 575	1 461	22.2%	1 440	21.9%	2 901	44.1%	1 579	48.8%	(8.8%
Debt impairment			-	-	-				-	(
Depreciation and asset impairment	4 200		-	-		-		-	-	-
Finance charges	-	17 286	-	-	-	17 286	-	4 108	-	(100.0%
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	1 055	-	-	-	-	-	-	-	-	-
Contracted services	7 481	71	1.0%	645	8.6%	716	9.6%	840	20.2%	(23.2%
Transfers and grants	15 450	2 553	16.5%	703	4.5%	3 256	21.1%	4 139	44.1%	(83.0%
Other expenditure Loss on disposal of PPE	85 159	12 476	14.7%	17 976	21.1%	30 452	35.8%	15 569	42.5%	15.59
· ·			-							
Surplus/(Deficit)	(47 447)	11 239		12 719		23 959		6 385		
Transfers recognised - capital	-	-	-	-		-	-	-		
Contributions recognised - capital	-	-	-	-		-		-		
Contributed assets	+ -							-		
Surplus/(Deficit) after capital transfers and contributions	(47 447)	11 239		12 719		23 959		6 385		
Taxation			-				-			
Surplus/(Deficit) after taxation	(47 447)	11 239		12 719		23 959		6 385		
Attributable to minorities	-		-	-			-		·	
Surplus/(Deficit) attributable to municipality	(47 447)	11 239		12 719		23 959		6 385		
Share of surplus/ (deficit) of associate	-					-	-			-
Surplus/(Deficit) for the year	(47 447)	11 239		12 719		23 959		6 385		

·				201						
	Budget	Budget First Quarter			l Quarter	Year	to Date	Second	l Quarter	i l
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
	_						арргоргии.		арргоргацоп	
Capital Revenue and Expenditure										
Source of Finance	3 796	260	6.9%	284	7.5%	544	14.3%	194	3.5%	46.5%
National Government	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-		-	-	-	-	-	-	
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 796	260	6.9%	284	7.5%	544	14.3%	194	3.5%	46.5%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	3 796	260	6.9%	284	7.5%	544	14.3%	194	3.5%	46.5%
Governance and Administration	1 090	238	21.8%	34	3.1%	272	24.9%	188	17.6%	(82.1%)
Executive & Council	70	10	13.6%		-	10	13.6%	16	3.6%	(100.0%)
Budget & Treasury Office	500	6	1.1%	-	-	6	1.1%	1	14.8%	(100.0%)
Corporate Services	520	223	42.8%	34	6.5%	256	49.3%	171	29.4%	(80.4%)
Community and Public Safety	1 400	-	-	-	-	-	-	6	.2%	(100.0%)
Community & Social Services	-	-	-		-	-	-	-	-	
Sport And Recreation	-		-	-	-	-		-	-	-
Public Safety	1 400	-	-		-	-	-	6	.2%	(100.0%)
Housing	-	-	-		-	-	-	-	-	- 1
Health	-	-	-		-	-	-	-	-	-
Economic and Environmental Services	1 306	22	1.7%	250	19.1%	273	20.9%	-	2.0%	(100.0%)
Planning and Development	1 006	4	.4%	236	23.4%	240	23.8%	-	-	(100.0%)
Road Transport	-	-	-		-	-	-	-	-	- 1
Environmental Protection	300	18	6.0%	15	4.8%	33	10.9%	-	23.4%	(100.0%)
Trading Services	-	-	-	-	-	-	-	-	-	· - 1
Electricity	-		-	-	-	-		-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-		-	-	-	-		-	-	-
Other	-	-	-	-	-	-	-	-	-	-

		2013/14								
	Budget	Budget First Quarter		Second	I Quarter	Year	to Date	Second Quarter		1
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/1
Cash Flow from Operating Activities										
Receipts	148 080	60 730	41.0%	49 570	33.5%	110 300	74.5%	47 160	73.7%	5.19
Ratepayers and other	326	1 123	344.1%	2 151	659.0%	3 275	1 003.2%	1 154	408.6%	86.4
Government - operating	137 641	57 292	41.6%	44 834	32.6%	102 126	74.2%	44 015	75.4%	1.9
Government - capital					-					
Interest	10 112	2 315	22.9%	2 585	25.6%	4 900	48.5%	1 991	42.7%	29.8
Dividends							-			-
Payments	(191 327)	(33 196)	17.4%	(36 851)	19.3%	(70 047)	36.6%	(34 567)	(40.3%)	6.69
Suppliers and employees	(164 196)	(30 643)	18.7%	(36 148)	22.0%	(66 792)	40.7%	(31 651)	(41.5%)	14.2
Finance charges	(4 200)				-		-			
Transfers and grants	(22 931)	(2 553)	11.1%	(703)	3.1%	(3 256)	14.2%	(2 916)	(36.9%)	(75.95
Net Cash from/(used) Operating Activities	(43 247)	27 534	(63.7%)	12 719	(29.4%)	40 253	(93.1%)	12 593	14.2%	1.09
Cash Flow from Investing Activities										
Receipts	-	196	-	-		196	-	-	-	-
Proceeds on disposal of PPE	-	196	-	-	-	196	-		-	-
Decrease in non-current debtors	-	-	-	-	-	-	-		-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(3 796)	(260)	6.9%	(284)	7.5%	(544)	14.3%	(194)	(3.5%)	46.59
Capital assets	(3 796)	(260)	6.9%	(284)	7.5%	(544)	14.3%	(194)	(3.5%)	46.5
Net Cash from/(used) Investing Activities	(3 796)	(64)	1.7%	(284)	7.5%	(348)	9.2%	(194)	(3.5%)	46.59
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(17 286)	(17 286)	100.0%	-	-	(17 286)	100.0%	(4 108)	-	(100.09
Repayment of borrowing	(17 286)	(17 286)	100.0%	-	-	(17 286)	100.0%	(4 108)	-	(100.09
Net Cash from/(used) Financing Activities	(17 286)	(17 286)	100.0%		-	(17 286)	100.0%	(4 108)	77.5%	(100.0%
Net Increase/(Decrease) in cash held	(64 329)	10 183	(15.8%)	12 436	(19.3%)	22 619	(35.2%)	8 291	12.6%	50.09
Cash/cash equivalents at the year begin:	122 617	22 761	18.6%	32 944	26.9%	22 761	18.6%	97 372	33.9%	(66.25
Cash/cash equivalents at the year end:	58 288	32 944	56.5%	45 380	77.9%	45 380	77.9%	105 663	21.0%	(57.1

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	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

Municipal Manager	Ms Lindi Molibeli	016 970 8607
Financial Manager	Mr Goohani Machivi	016 970 8625

Source Local Government Database