AGGREGRATED INFORMATION FOR FREE STATE STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2019

Part1: Operating Revenue and Expenditure

Part 1: Operating Revenue and Expenditure				2019/20				201	8/19	
	Budget	First 0	Quarter	Second	Quarter	Year 1	o Date	Second	Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main	Actual Expenditure	2nd Q as % of Main	Actual Expenditure	Total Expenditure as % of main	Actual Expenditure	Total Expenditure as % of main	Q2 of 2018/19 to Q2 of 2019/20
R thousands			appropriation		appropriation		appropriation		appropriation	
Operating Revenue and Expenditure										
Operating Revenue	18 168 871	4 930 689	27.1%	3 747 969	20.6%	8 678 658	47.8%	3 560 010	49.9%	5.3%
Property rates	2 570 976	684 271	26.6%	623 834	24.3%	1 308 105	50.9%	565 533	57.0%	10.3%
Service charges - electricity revenue	5 249 473	1 401 210	26.7%	1 112 390	21.2%	2 513 600	47.9%	1 021 177	47.8%	8.9%
Service charges - water revenue	2 429 108	628 764	25.9%	522 379	21.5%	1 151 144	47.4%	451 364	45.0%	15.7%
Service charges - sanitation revenue	920 983	213 469	23.2%	218 189	23.7%	431 658	46.9%	201 041	54.5%	8.5%
Service charges - refuse revenue	575 659	134 789	23.4%	137 643	23.9%	272 432	47.3%	135 107	53.2%	1.9%
Rental of facilities and equipment	93 849	18 182	19.4%	18 683	19.9%	36 865	39.3%	20 316	49.9%	(8.0%)
Interest earned - external investments	54 675	14 025	25.7%	13 008	23.8%	27 033	49.4%	7 470	25.3%	74.1%
Interest earned - outstanding debtors	783 286	229 836	29.3%	239 949	30.6%	469 785	60.0%	218 768	56.0%	9.7%
Dividends received	5 651	(4 679)	(82.8%)	722	12.8%	(3 958)	(70.0%)	65	8.3%	1 002.7%
Fines, penalties and forfeits	131 048	7 501	5.7%	3 380	2.6%	10 881	8.3%	4 172	6.5%	(19.0%)
Licences and permits	1 018	227	22.3%	935	91.8%	1 162	114.1%	236	36.2%	295.7%
Agency services	-	-		-	-	-	-			-
Transfers and subsidies	3 885 147	1 329 358	34.2%	621 178	16.0%	1 950 536	50.2%	736 015	57.4%	(15.6%)
Other revenue	1 411 445	273 602	19.4%	235 580	16.7%	509 181	36.1%	197 255	30.7%	19.4%
Gains	56 553	134	.2%	99	.2%	233	.4%	1 489	3.4%	(93.3%)
Operating Expenditure	22 129 048	3 949 668	17.8%	3 899 411	17.6%	7 849 079	35.5%	3 505 916	37.1%	11.2%
Employee related costs	6 886 095	1 324 535	19.2%	1 304 529	18.9%	2 629 065	38.2%	1 374 003	45.8%	(5.1%)
Remuneration of councillors	318 815	56 663	17.8%	55 620	17.4%	112 283	35.2%	64 105	45.6%	(13.2%)
Debt impairment	2 077 461	500 317	24.1%	180 283	8.7%	680 599	32.8%	141 246	44.5%	27.6%
Depreciation and asset impairment	1 877 338	237 069	12.6%	287 924	15.3%	524 993	28.0%	180 586	12.9%	59.4%
Finance charges	830 552	22 847	2.8%	303 768	36.6%	326 615	39.3%	73 379	37.2%	314.0%
Bulk purchases	6 036 390	1 282 829	21.3%	978 534	16.2%	2 261 363	37.5%	957 191	37.7%	2.2%
Other Materials	525 466	57 392	10.9%	92 965	17.7%	150 357	28.6%	86 165	27.2%	7.9%
Contracted services	1 847 241	254 047	13.8%	434 125	23.5%	688 172	37.3%	349 772	34.9%	24.1%
Transfers and subsidies	232 941	21 416	9.2%	16 558	7.1%	37 973	16.3%	24 044	19.7%	(31.1%)
Other expenditure	1 494 854	199 592	13.4%	245 082	16.4%	444 673	29.7%	255 429	31.2%	(4.1%)
Losses	1 895	(7 038)	(371.5%)	23	1.2%	(7 015)	(370.2%)	(3)	18.8%	(790.1%)
Surplus/(Deficit)	(3 960 177)	981 021		(151 442)		829 579		54 094		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	2 075 537	166 594	8.0%	240 990	11.6%	407 584	19.6%	415 973	29.8%	(42.1%)
Transfers and subsidies - capital (monetary alloc) (Departm Agencies, HH, PE	5 612	1 167	20.8%	1 740	31.0%	2 907	51.8%	793	37.5%	119.5%
Transfers and subsidies - capital (in-kind - all)	96 200	-	-	437	.5%	437	.5%	-	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	(1 782 828)	1 148 783		91 724		1 240 507		470 860		
Taxation	-	-		-	-			-	-	-
Surplus/(Deficit) after taxation	(1 782 828)	1 148 783		91 724	-	1 240 507		470 860		
Attributable to minorities		-		· · ·	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(1 782 828)	1 148 783		91 724		1 240 507		470 860		
Share of surplus/ (deficit) of associate	-	-		-		-		•		
Surplus/(Deficit) for the year	(1 782 828)	1 148 783		91 724		1 240 507		470 860		

				2019/20				201	8/19	
	Budget	First C	Quarter	Second	Quarter	Year 1	o 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 2018/19 to Q2 of 2019/20
R thousands							appropriation		арргорпаціон	
Capital Revenue and Expenditure										
Source of Finance	3 399 079	2 496 016	73.4%	361 067	10.6%	2 857 083	84.1%	352 647	13.7%	2.4%
National Government	2 484 786	1 165 725	46.9%	285 636	11.5%	1 451 362	58.4%	342 547	21.4%	(16.6%)
Provincial Government	-	-			-			-	-	
District Municipality	-	-			-			-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH,	68 977	3 413	4.9%	1 806	2.6%	5 219	7.6%	2 155	43.7%	(16.2%)
Transfers recognised - capital	2 553 763	1 169 138	45.8%	287 442	11.3%	1 456 580	57.0%	344 702	20.9%	(16.6%)
Borrowing	133 680	5 969	4.5%	9 824	7.3%	15 792	11.8%	6 075	84.4%	61.7%
Internally generated funds	711 636	1 320 909	185.6%	63 801	9.0%	1 384 710	194.6%	1 870	.2%	3 311.7%
		-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	3 423 852	2 496 358	72.9%	362 460	10.6%	2 858 819	83.5%	422 313	18.5%	(14.2%)
Municipal governance and administration	635 884	1 301 553	204.7%	14 307	2.2%	1 315 860	206.9%	28 221	2.6%	(49.3%)
Executive and Council	102 795	4 009	3.9%	2 573	2.5%	6 582	6.4%	399	2.3%	544.7%
Finance and administration	532 989	1 297 535	243.4%	11 734	2.2%	1 309 269	245.6%	27 822	2.6%	(57.8%)
Internal audit	100	9	8.6%	-	-	9	8.6%	-	-	-
Community and Public Safety	193 346	94 768	49.0%	31 033	16.1%	125 801	65.1%	74 450	22.8%	(58.3%)
Community and Social Services	76 733	12 515	16.3%	19 175	25.0%	31 690	41.3%	19 220	33.6%	(.2%)
Sport And Recreation	87 907	6 328	7.2%	11 493	13.1%	17 821	20.3%	19 076	28.9%	(39.8%)
Public Safety	15 580	72 332	464.3%	307	2.0%	72 640	466.2%	191	12.7%	60.8%
Housing	13 076	-	-	37	.3%	37	.3%	35 963	15.7%	(99.9%
Health	50	3 593	7 185.3%	21	41.4%	3 613	7 226.7%	-	-	(100.0%)
Economic and Environmental Services	722 170	519 723	72.0%	113 942	15.8%	633 665	87.7%		61.2%	24.6%
Planning and Development	111 289	14 584	13.1%	22 953	20.6%	37 537	33.7%		23.0%	4.39
Road Transport	608 981	505 139	82.9%	90 990	14.9%	596 129	97.9%	69 420	72.2%	31.1%
Environmental Protection	1 900	-	-	-	-	-	-	-	-	-
Trading Services	1 861 698	580 314	31.2%	201 761	10.8%	782 075	42.0%	228 224	24.9%	(11.6%)
Energy sources	264 121	18 658	7.1%	66 240	25.1%	84 898	32.1%		54.5%	51.29
Water Management	981 100	31 867	3.2%	64 787	6.6%	96 654	9.9%		4.8%	64.89
Waste Water Management	493 506	526 901	106.8%	67 763	13.7%	594 664	120.5%		50.7%	(52.0%
Waste Management	122 970	2 888	2.3%	2 971	2.4%	5 859	4.8%		8.3%	(26.4%)
Other	10 754	-	-	1 417	13.2%	1 417	13.2%	-	-	(100.0%)

				2019/20				201	8/19	
	Budget	First C	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 2018/19 to Q2 of 2019/20
Cash Flow from Operating Activities										
Receipts	1 673 012	426 170	25.5%	203 552	12.2%	629 722	37.6%	187 827	37.8%	8.4%
Property rates Service charges	112 788 403 928	60 286 71 027	53.5% 17.6%	37 821 63 332	33.5% 15.7%	98 106 134 359	87.0% 33.3%	32 213 52 445	63.7% 36.2%	17.4% 20.8%
Other revenue Transfers and Subsidies - Operational Transfers and Subsidies - Capital Interest Dividends	199 908 531 141 322 402 102 835 10	2 247 203 612 42 146 46 852	1.1% 38.3% 13.1% 45.6%	2 349 56 973 38 796 4 282	1.2% 10.7% 12.0% 4.2%	4 596 260 585 80 942 51 134	2.3% 49.1% 25.1% 49.7%	2 095 79 865 - 21 208	2.6% 49.6% 19.0% 102.4%	12.1% (28.7%) (100.0%) (79.8%)
Payments Suppliers and employees Finance charges Transfers and grants Net Cash from(used) Operating Activities	(18 142 454) (17 100 133) (830 552) (211 769) (16 469 442)	(3 214 887) (3 173 502) (22 847) (18 537) (2 788 716)	17.7% 18.6% 2.8% 8.8% 16.9%	(3 425 351) (3 108 470) (303 768) (13 114) (3 221 799)	18.9% 18.2% 36.6% 6.2% 19.6%	(6 640 238) (6 281 972) (326 615) (31 651) (6 010 516)	36.7% 39.3% 14.9%	(3 179 676) (3 086 467) (73 379) (19 830) (2 991 849)	39.3% 39.6% 37.2% 17.5% 39.5%	7.7% .7% 314.0% (33.9%) 7.7%
				. ,				,		
Cash Flow from Investing Activities Receipts Proceeds on disposal of PPE Decrease (Increase) in non-current debtors (not used)	224 867	363 182	.2%	(1 747) 111	(.8%)	(1 384) 293	(.6%)	642 1 494	. 9% -	(372.3%) (92.6%)
Decrease (increase) in non-current receivables Decrease (increase) in non-current investments	219 750 5 117	45 136	- 2.7%	(1 870) 12	(.9%) .2%	(1 825) 148	2.9%	(852)	.2%	119.4% (100.0%)
Payments Capital assets Net Cash from/(used) Investing Activities	(360 612) (360 612) (135 744)	(52 687) (52 687) (52 324)	14.6% 14.6% 38.5%	(42 211) (42 211) (43 959)	11.7% 11.7% 32.4%	(94 899) (94 899) (96 283)		(26 158) (26 158) (25 516)	12.0% 12.0% 51.7%	61.4% 61.4% 72.3%
Cash Flow from Financing Activities Receipts Short term loans Borrowing long term/refinancing	(23 613)	(15 865)	67.2%	204 569	(866.3%)	188 704	(799.1%)	(1 932)	(.5%)	(10 691.2%)
Increase (decrease) in consumer deposits Payments Repayment of borrowing	(23 613) (166 584) (166 584)	(15 865) (251 657) (251 657)	67.2% 151.1% 151.1%	204 569 2 861 2 861	(866.3%) (1.7%) (1.7%)	188 704 (248 796) (248 796)	149.4%	(1 932) (4 199) (4 199)	172.2%	(10 691.2%) (168.1%) (168.1%)
Net Cash from/(used) Financing Activities	(190 198)	(267 522)	140.7%	207 430	(109.1%)	(60 092)	31.6%	(6 131)	108.1%	(3 483.4%)
Net Increase/(Decrease) in cash held Cash/cash equivalents at the year begin: Cash/cash equivalents at the year end:	(16 795 384) 375 460 (16 419 924)	(3 108 562) 600 527 (2 555 152)	18.5% 159.9% 15.6%	(3 058 328) (2 554 001) (5 706 777)	(680.2%)	(6 166 890) 600 527 (5 706 777)	159.9%	(3 023 496) (2 329 901) (5 401 149)	40.6% 30.8% 38.7%	1.2% 9.6% 5.7%

Part 4: Debtor Age Analysis

	0 - 30 E	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	266 625	4.3%	230 799	3.7%	316 587	5.1%	5 442 770	87.0%	6 256 781	33.2%	6 139 794	98.1%	366 408	5.9%
Trade and Other Receivables from Exchange Transactions - Electricity	130 267	12.4%	62 101	5.9%	135 381	12.9%	725 389	68.9%	1 053 138	5.6%	(761)	(.1%)	70 703	6.7%
Receivables from Non-exchange Transactions - Property Rates	183 293	6.4%	184 593	6.4%	220 230	7.6%	2 296 594	79.6%	2 884 710	15.3%	3 721 013	129.0%	119 146	4.1%
Receivables from Exchange Transactions - Waste Water Management	84 694	3.8%	68 310	3.1%	169 439	7.7%	1 888 148	85.4%	2 210 592	11.7%	1 658 505	75.0%	75 308	3.4%
Receivables from Exchange Transactions - Waste Management	54 985	3.5%	37 062	2.4%	100 475	6.4%	1 383 000	87.8%	1 575 522	8.4%	689 639	43.8%	92 710	5.9%
Receivables from Exchange Transactions - Property Rental Debtors	2 445	2.2%	1 841	1.6%	1 888	1.7%	106 568	94.5%	112 742	.6%	(1)	-	53	-
Interest on Arrear Debtor Accounts	83 177	2.6%	74 831	2.4%	207 164	6.5%	2 806 677	88.5%	3 171 849	16.9%	2 737 052	86.3%	87 968	2.8%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-		-	-	-	-	-	-	-	-	-	-
Other	218 802	14.0%	40 403	2.6%	(6 668)	(.4%)	1 305 127	83.8%	1 557 665	8.3%	1 271 063	81.6%	65 424	4.2%
Total By Income Source	1 024 288	5.4%	699 940	3.7%	1 144 496	6.1%	15 954 274	84.8%	18 822 998	100.0%	16 216 303	86.2%	877 719	4.7%
Debtors Age Analysis By Customer Group														
Organs of State	90 315	4.8%	160 265	8.5%	128 332	6.8%	1 502 963	79.9%	1 881 875	10.0%	2 643 697	140.5%	21 299	1.1%
Commercial	237 271	7.6%	147 109	4.7%	212 037	6.8%	2 523 551	80.9%	3 119 968	16.6%	4 268 784	136.8%	53 673	1.7%
Households	689 387	5.1%	383 640	2.8%	829 397	6.1%	11 588 229	85.9%	13 490 653	71.7%	9 303 822	69.0%	796 273	5.9%
Other	7 315	2.2%	8 926	2.7%	(25 270)	(7.6%)	339 531	102.7%	330 502	1.8%	-	-	6 474	2.0%
Total By Customer Group	1 024 288	5.4%	699 940	3.7%	1 144 496	6.1%	15 954 274	84.8%	18 822 998	100.0%	16 216 303	86.2%	877 719	4.7%

Part 5: Creditor Age Analysis

	0 - 30) Days	31 - 60 Days		61 - 9	0 Days	Over	90 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	383 926	6.5%	118 991	2.0%	1 040 135	17.7%	4 344 503	73.8%	5 887 555	52.6%
Bulk Water	149 924	3.8%	239 472	6.1%	122 988	3.2%	3 385 777	86.9%	3 898 161	34.8%
PAYE deductions	66 274	60.4%	8 289	7.5%	4 867	4.4%	30 368	27.7%	109 798	1.0%
VAT (output less input)	-	-	-	-	-		431	100.0%	431	
Pensions / Retirement	47 166	39.3%	1 146	1.0%	1 149	1.0%	70 569	58.8%	120 030	1.1%
Loan repayments	870	20.2%	870	20.2%	875	20.3%	1 688	39.2%	4 303	
Trade Creditors	160 576	19.5%	85 031	10.3%	75 762	9.2%	501 738	61.0%	823 107	7.4%
Auditor-General	8 817	24.6%	10 475	29.2%	3 718	10.4%	12 869	35.9%	35 879	.3%
Other	(1 981)	(.6%)	(3 461)	(1.1%)	(1 332)	(.4%)	319 849	102.2%	313 075	2.8%
Total	815 571	7.3%	460 813	4.1%	1 248 162	11.2%	8 667 793	77.4%	11 192 339	100.0%

Source Local Government Database

FREE STATE: MANGAUNG (MAN) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2019

Part1: Operating Revenue and Expenditure

Part 1: Operating Revenue and Expenditure				2019/20				201	8/19	
	Budget	First C	Duarter	Second	Quarter	Year 1	o Date	Second	Quarter	
	Main	Actual	1st Q as % of	Actual	2nd Q as % of	Actual	Total	Actual	Total	Q2 of 2018/19 to
R thousands	appropriation	Expenditure	Main appropriation	Expenditure	Main appropriation	Expenditure	Expenditure as % of main appropriation	Expenditure	Expenditure as % of main appropriation	Q2 of 2019/20
Operating Revenue and Expenditure										
Operating Revenue	6 949 638	2 025 403	29.1%	1 512 479	21.8%	3 537 883	50.9%	1 382 484	52.0%	9.4%
Property rates	1 266 538	332 542	26.3%	329 660	26.0%	662 202	52.3%	310 450	54.8%	6.2%
Service charges - electricity revenue	2 670 702	840 165	31.5%	624 321	23.4%	1 464 486	54.8%	559 555	56.4%	11.6%
Service charges - water revenue	823 392	277 467	33.7%	174 582	21.2%	452 049	54.9%	173 149	41.2%	.8%
Service charges - sanitation revenue	327 615	88 922	27.1%	89 841	27.4%	178 763	54.6%	81 236	58.8%	10.6%
Service charges - refuse revenue	135 207	33 502	24.8%	33 711	24.9%	67 213	49.7%	30 258	49.7%	11.4%
Rental of facilities and equipment	42 556	8 303	19.5%	8 163	19.2%	16 465	38.7%	7 559	61.9%	8.0%
Interest earned - external investments	27 497	3 958	14.4%	2 057	7.5%	6 015	21.9%	3 039	36.5%	(32.3%)
Interest earned - outstanding debtors	275 561	91 847	33.3%	82 142	29.8%	173 989	63.1%	75 071	58.3%	9.4%
Dividends received	1	3	514.3%	-	-	3	514.3%	-	-	-
Fines, penalties and forfeits	38 631	1 084	2.8%	1 085	2.8%	2 169	5.6%	1 808	7.4%	(40.0%)
Licences and permits	549	98	17.8%	801	146.1%	899	163.8%	108	75.2%	645.3%
Agency services	745 494	198 611	-	-	-	198 611	- 26.6%	-	40.8%	-
Transfers and subsidies	745 494 595 551	148 908	26.6% 25.0%		- 27.9%	315 024	26.6%	(6 691) 146 943	40.8%	(100.0%) 13.0%
Other revenue Gains	595 551			166 116	27.9%			146 943	57.7%	13.0%
Gains	344	(5)	(1.3%)	-	-	(5)	(1.3%)	-		-
Operating Expenditure	6 819 795	2 387 382	35.0%	1 457 354	21.4%	3 844 737	56.4%	1 641 873	48.8%	(11.2%)
Employee related costs	2 065 238	536 144	26.0%	516 109	25.0%	1 052 253	51.0%	535 037	53.2%	(3.5%)
Remuneration of councillors	69 547	16 118	23.2%	16 032	23.1%	32 150	46.2%	15 257	49.2%	5.1%
Debt impairment	390 477	421 077	107.8%	109 517	28.0%	530 594	135.9%	88 491	50.0%	23.8%
Depreciation and asset impairment	401 249	237 069	59.1%	237 069	59.1%	474 137	118.2%	152 292	43.6%	55.7%
Finance charges	245 946	4 652	1.9%	47 641	19.4%	52 293	21.3%	52 791	71.3%	(9.8%)
Bulk purchases	2 309 091	970 037	42.0%	313 197	13.6%	1 283 234	55.6%	553 363	56.1%	(43.4%)
Other Materials	89 839	15 976	17.8%	17 603	19.6%	33 579	37.4%	27 448	53.2%	(35.9%)
Contracted services	809 455	115 838	14.3%	140 569	17.4%	256 406	31.7%	145 307	29.0%	(3.3%)
Transfers and subsidies	7 938	1 598	20.1%	2 098	26.4%	3 696	46.6%	2 068	25.0%	1.4%
Other expenditure	431 015	68 852	16.0%	57 521	13.3%	126 373	29.3%	69 817	29.9%	(17.6%)
Losses	-	22		-		22	-	-	-	
Surplus/(Deficit)	129 843	(361 979)		55 125		(306 854)		(259 389)		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	1 077 940		-	72 269	6.7%	72 269	6.7%	311 669	30.7%	(76.8%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH, PE	11 408	1 167	10.2%	1 645	14.4%	2 812	24.6%	738	39.0%	122.9%
Transfers and subsidies - capital (in-kind - all)							-	-	-	
Surplus/(Deficit) after capital transfers and contributions	1 219 191	(360 812)		129 039		(231 773)		53 018		
Taxation	-	-		-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	1 219 191	(360 812)		129 039		(231 773)		53 018		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	1 219 191	(360 812)		129 039		(231 773)		53 018		
Share of surplus/ (deficit) of associate	-	-	-		-		-	-	-	
Surplus/(Deficit) for the year	1 219 191	(360 812)		129 039		(231 773)		53 018		

				2019/20				201	8/19	
	Budget	First C	Duarter	Second	Quarter	Year 1	o Date	Second	I 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 2018/19 to Q2 of 2019/20
R thousands							appropriation		appropriation	
Capital Revenue and Expenditure										
Source of Finance	1 266 261	48 284	3.8%	130 577	10.3%	178 861	14.1%	185 635	20.9%	(29.7%)
National Government	985 339	35 734	3.6%	87 666	8.9%	123 400	12.5%	179 564	20.6%	(51.2%)
Provincial Government		-			-		-	-	-	-
District Municipality		-			-		-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH,	2 059	1 643	79.8%	1 806	87.7%	3 449	167.6%	2 155	61.1%	(16.2%)
Transfers recognised - capital	987 398	37 377	3.8%	89 472	9.1%	126 849	12.8%	181 719	20.9%	(50.8%)
Borrowing	77 708	5 643	7.3%	9 779	12.6%	15 423	19.8%	3 915	20.5%	149.8%
Internally generated funds	201 155	5 263	2.6%	31 326	15.6%	36 589	18.2%	-	-	(100.0%)
		-			-		-	-		-
Capital Expenditure Functional	1 266 261	48 284	3.8%	130 577	10.3%	178 861	14.1%	224 510	25.5%	(41.8%)
Municipal governance and administration	165 704	5 685	3.4%	11 540	7.0%	17 225	10.4%	6 112	13.9%	88.8%
Executive and Council	20 681	-	-	1 085	5.2%	1 085	5.2%	-	-	(100.0%)
Finance and administration	145 023	5 685	3.9%	10 455	7.2%	16 140	11.1%	6 112	17.8%	71.1%
Internal audit		-	-	-	-	-	-	-		-
Community and Public Safety	35 706	-		256	.7%	256	.7%	41 312	16.9%	(99.4%)
Community and Social Services	5 000	-	-		-		-	5 349	-	(100.0%)
Sport And Recreation	11 900	-	-		-		-	-		-
Public Safety	5 730	-	-	256	4.5%	256	4.5%	-	-	(100.0%)
Housing	13 076	-	-	-	-	-	-	35 963	15.7%	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	465 187	31 666	6.8%	58 229	12.5%	89 894	19.3%	46 473	14.3%	25.3%
Planning and Development	45 425	549	1.2%	1 1 38	2.5%	1 686	3.7%	2 497	4.7%	(54.4%)
Road Transport	418 262	31 117	7.4%	57 091	13.6%	88 208	21.1%	43 977	15.9%	29.8%
Environmental Protection	1 500	-			-		-	-		-
Trading Services	590 963	10 933	1.9%	59 136	10.0%	70 069	11.9%	130 612	42.0%	(54.7%)
Energy sources	142 318	11 281	7.9%	41 068	28.9%	52 349	36.8%	37 770	80.2%	8.7%
Water Management	278 000	695	.2%	11 780	4.2%	12 475	4.5%	21 531	15.0%	(45.3%)
Waste Water Management	140 545	(1 372)	(1.0%)	5 332	3.8%	3 960	2.8%	70 827	53.2%	(92.5%)
Waste Management	30 100	329	1.1%	955	3.2%	1 284	4.3%	484	1.2%	97.3%
Other	8 700	-		1 417	16.3%	1 417	16.3%	-	-	(100.0%)

				2019/20				201	8/19	
	Budget	First C	Quarter	Second	Quarter	Year	to Date	Second	I 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 2018/19 to Q2 of 2019/20
Cash Flow from Operating Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Property rates Service charges		-	-	-	-					
Other revenue Transfers and Subsidies - Operational Transfers and Subsidies - Capital Interest	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-		-	-
Payments Suppliers and employees Finance charges	(6 028 069) (5 774 185) (245 946)	(1 729 215) (1 722 964) (4 652)	28.7% 29.8% 1.9%	(1 110 769) (1 061 030) (47 641)	18.4% 18.4% 19.4%	(2 839 984) (2 783 995) (52 293)	47.1% 48.2% 21.3%	(1 401 089) (1 346 230) (52 791)		(20.7%) (21.2%) (9.8%)
Transfers and grants	(7 938)	(1 598)	20.1%	(2 098)	26.4%	(3 696)	46.6%	(2 068)		1.49
Net Cash from/(used) Operating Activities	(6 028 069)	(1 729 215)	28.7%	(1 110 769)	18.4%	(2 839 984)	47.1%	(1 401 089)	49.1%	(20.7%)
Cash Flow from Investing Activities Receipts	(4 114)	(5)	.1%	39	(1.0%)	34	(.8%)	37	(127.1%)	4.6%
Proceeds on disposal of PPE Decrease (Increase) in non-current debtors (not used) Decrease (increase) in non-current receivables	(4 219)	-	1%	39	(.9%)		(.8%)		(105.9%)	4.69
Decrease (increase) in non-current investments Payments	(4 219) 104 -	(5) - -	-			-	(.876)	-	(105.9%)	4.07
Capital assets		-			-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(4 114)	(5)	.1%	39	(1.0%)	34	(.8%)	37	(127.1%)	4.6%
Cash Flow from Financing Activities Receipts Short term loans Borrowing long term/refinancing	(5 708)	(12 106)	212.1%	(254)	4.4%	(12 359)	216.5%	(685)	(9.2%)	(63.0%
Increase (decrease) in consumer deposits Payments Repayment of borrowing	(5 708) (160 265) (160 265)	(12 106) (229 869) (229 869)	212.1% 143.4% 143.4%	(254) 5 857 5 857	4.4% (3.7%) (3.7%)	(12 359) (224 012) (224 012)	216.5% 139.8% 139.8%	(685)	(9.2%) 172.9% 172.9%	(63.0% (100.0% (100.0%
Net Cash from/(used) Financing Activities	(165 972)		145.8%	5 603	(3.4%)	(236 372)		(685)		
Net Increase/(Decrease) in cash held Cash/cash equivalents at the year begin:	(6 198 155) 265 879	(1 971 195) 109 363	31.8% 41.1%	(1 105 126) (1 843 209)	17.8% (693.3%)	(3 076 322) 109 363	49.6% 41.1%		-	(21.2%) 46.99
Cash/cash equivalents at the year end:	(5 932 276)	(1 843 209)	31.1%	(2 948 335)	49.7%	(2 948 335)	49.7%	(2 656 111)	49.9%	11.09

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		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	110 812	5.6%	75 214	3.8%	53 049	2.7%	1 737 659	87.9%	1 976 733	36.7%	6 145 247	310.9%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-		-	-	1	100.0%	1	-	2	300.0%	-	-
Receivables from Non-exchange Transactions - Property Rates	94 998	7.6%	129 672	10.4%	53 237	4.3%	974 438	77.8%	1 252 345	23.2%	3 720 902	297.1%	-	-
Receivables from Exchange Transactions - Waste Water Management	29 909	5.3%	31 488	5.6%	16 944	3.0%	484 197	86.1%	562 538	10.4%	1 661 887	295.4%	-	-
Receivables from Exchange Transactions - Waste Management	10 661	4.5%	7 291	3.1%	6 425	2.7%	211 039	89.6%	235 416	4.4%	693 553	294.6%	-	-
Receivables from Exchange Transactions - Property Rental Debtors		-		-			0	100.0%	0	-	0	300.0%	-	-
Interest on Arrear Debtor Accounts	27 781	3.0%	27 193	2.9%	26 550	2.8%	853 073	91.3%	934 597	17.3%	2 737 052	292.9%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-		-	-	-	-	-	-	-	-	-	-
Other	2 902	.7%	21 532	5.0%	2 390	.6%	404 098	93.8%	430 921	8.0%	1 273 163	295.5%	-	-
Total By Income Source	277 063	5.1%	292 390	5.4%	158 595	2.9%	4 664 504	86.5%	5 392 551	100.0%	16 231 807	301.0%		-
Debtors Age Analysis By Customer Group														
Organs of State	35 743	4.0%	118 001	13.1%	32 593	3.6%	713 244	79.3%	899 581	16.7%	2 643 839	293.9%		
Commercial	76 072	5.8%	67 696	5.2%	37 801	2.9%	1 126 425	86.1%	1 307 993	24.3%	4 268 894	326.4%	-	-
Households	165 248	5.2%	106 693	3.3%	88 201	2.8%	2 824 835	88.7%	3 184 977	59.1%	9 319 074	292.6%	-	-
Other	-		-	-	-			-	-	-	-	-		-
Total By Customer Group	277 063	5.1%	292 390	5.4%	158 595	2.9%	4 664 504	86.5%	5 392 551	100.0%	16 231 807	301.0%	-	-

Part 5: Creditor Age Analysis

	0 - 30) Days	31 - 60 Days		61 - 9	0 Days	Over	90 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	138 804	100.0%	-	-	-	-		-	138 804	23.5%
Bulk Water	70 754	29.7%	167 414	70.3%		-		-	238 168	40.4%
PAYE deductions	44 729	100.0%	-			-		-	44 729	7.6%
VAT (output less input)	-	-	-			-		-	-	
Pensions / Retirement	44 115	100.0%	-			-		-	44 115	7.5%
Loan repayments	-	-	-			-		-	-	
Trade Creditors	36 984	29.9%	26 859	21.7%	19 191	15.5%	40 686	32.9%	123 720	21.0%
Auditor-General	-	-	-			-		-	-	
Other		-				-		-	-	
Total	335 387	56.9%	194 273	33.0%	19 191	3.3%	40 686	6.9%	589 536	100.0%

Municipal Manager	Adv Tankiso B Mea	051 405 8621	
Financial Manager	Mr Sabata Mofokeng	051 405 8625	

FREE STATE: LETSEMENG (FS161) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2019

Part1: Operating Revenue and Expenditure

Part 1: Operating Revenue and Experioriture				2019/20				201	8/19	
	Budget	First 0	Quarter	Second	Quarter	Year 1	o 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 2018/19 to Q2 of 2019/20
R thousands							appropriation		appropriation	
Operating Revenue and Expenditure										
Operating Revenue	(147 345)	40 259	(27.3%)	32 048	(21.8%)	72 307	(49.1%)	13 257	(16.8%)	141.7%
Property rates	(20 826)	5 444	(26.1%)	6 567	(31.5%)	12 007	(57.7%)	3 552	(44.0%)	84.9%
Service charges - electricity revenue	(22 386)	3 933	(17.6%)	3 271	(14.6%)	7 205	(32.2%)	1 396	(14.0%)	134.3%
Service charges - water revenue	(9 326)	1 686	(18.1%)	1 248	(13.4%)	2 934	(31.5%)	1 521	(35.1%)	(17.9%)
Service charges - sanitation revenue	(10 534)	2 523	(23.9%)	2 163	(20.5%)	4 686	(44.5%)	2 892	(68.2%)	(25.2%)
Service charges - refuse revenue	(11 059)	2 502	(22.6%)	2 103	(19.8%)	4 693	(42.4%)	2 845	(56.3%)	(23.0%)
Rental of facilities and equipment	(473)	52	(11.1%)	56	(11.9%)	109	(23.0%)	42	(14.7%)	34.2%
Interest earned - external investments	(443)	5 027	(1 134.5%)	1 432	(323.2%)	6 459	(1 457.7%)			(100.0%)
Interest earned - outstanding debtors	(4 070)	6 128	(150.6%)	3 210	(78.9%)	9 338	(229.4%)	991	(33.3%)	223.9%
Dividends received	(41)	(5 000)	12 125.3%	2	(5.2%)	(4 998)	12 120.2%		()	(100.0%)
Fines, penalties and forfeits	(19)	2 092	(11 052.1%)	9	(47.5%)	2 101	(11 099.7%)	4	(20.0%)	153.7%
Licences and permits	(5)	-	-	-	-			-		-
Agency services	-		-		-		-	-		-
Transfers and subsidies	(67 103)	14 528	(21.7%)	11 473	(17.1%)	26 001	(38.7%)	-		(100.0%)
Other revenue	(1 059)	1 343	(126.8%)	425	(40.1%)	1 769	(167.0%)	14	(3.6%)	2 867.5%
Gains						-		-		-
Operating Expenditure	182 318	11 568	6.3%	15 144	8.3%	26 712	14.7%	14 361	(9.6%)	5.5%
Employee related costs	53 561	13 646	25.5%	13 199	24.6%	26 845	50.1%	7 896	40.0%	67.2%
Remuneration of councillors	4 127	1 024	24.8%	1 040	25.2%	2 064	50.0%	643	42.1%	61.7%
Debt impairment	22 998				-		-	-	-	-
Depreciation and asset impairment	38 649			-						
Finance charges	600	-	-	-	-		-	-	.8%	-
Bulk purchases	21 000	70	.3%		-	70	.3%	2 388	34.0%	(100.0%
Other Materials	7 609	602	7.9%	8	.1%	610	8.0%	712	20.1%	(98.8%
Contracted services	18 160	769	4.2%	348	1.9%	1 117	6.2%	1 614	26.8%	(78.4%
Transfers and subsidies	-	-		-	-	-	-	-	-	-
Other expenditure	15 612	2 717	17.4%	565	3.6%	3 282	21.0%	1 123	22.7%	(49.7%)
Losses	-	(7 261)	-	(16)	-	(7 277)	-	(15)	-	6.4%
Surplus/(Deficit)	(329 663)	28 692		16 904		45 596		(1 104)		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist	(46 349)	-		-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH, PE	-	-	-	-	-		-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(376 012)	28 692		16 904		45 596		(1 104)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(376 012)	28 692		16 904		45 596		(1 104)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(376 012)	28 692		16 904		45 596		(1 104)		
Share of surplus/ (deficit) of associate	-	-	-		-		-	-	-	-
Surplus/(Deficit) for the year	(376 012)	28 692		16 904		45 596		(1 104)		

				2019/20				201	8/19	
	Budget	First C	Juarter	Second	Quarter	Year	to Date	Second	l 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 2018/19 to Q2 of 2019/20
Capital Revenue and Expenditure										
Source of Finance	285 810	6 893	2.4%	54		6 947	2.4%		1.5%	
National Government	45 552	3 804	8.4%	25	.1%	3 828	8.4%	2 526	37.4%	(99.0%)
Provincial Government			-		-	-	-	-	-	-
District Municipality			-		-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH,	-	-			-	-	-	-	-	-
Transfers recognised - capital	45 552	3 804	8.4%	25	.1%	3 828	8.4%	2 526	37.4%	(99.0%)
Borrowing		-	-		-	-	-	-	-	-
Internally generated funds	240 258	3 089	1.3%	30	-	3 119	1.3%	5	-	476.7%
	-	-		-	-	-	-	-	-	-
Capital Expenditure Functional	285 810	6 893	2.4%	54		6 947	2.4%	2 531	1.5%	(97.8%)
Municipal governance and administration	239 808	2 979	1.2%		-	2 979	1.2%	5	-	(100.0%)
Executive and Council	818	26	3.2%		-	26	3.2%	-	2.3%	
Finance and administration	238 905	2 944	1.2%	-		2 944	1.2%	5	-	(100.0%)
Internal audit	85	9	10.1%	-		9	10.1%	-	-	
Community and Public Safety	4 302	1 040	24.2%		-	1 040	24.2%	415	11.8%	(100.0%)
Community and Social Services	3 325	1 040	31.3%		-	1 040	31.3%	415	13.3%	(100.0%)
Sport And Recreation	976	-	-			-		-		-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	807	143	17.8%	30	3.7%		21.5%		5.9%	
Planning and Development	507	143	28.3%		-	143	28.3%	346	5.8%	(100.0%)
Road Transport	300	-	-	30	10.0%	30	10.0%	-	7.8%	(100.0%)
Environmental Protection	-	-	-		-	-	-	-	-	-
Trading Services	40 893	2 731	6.7%	25	.1%	2 756	6.7%	1 765	31.0%	
Energy sources	5 200	· · ·	-	-	-	-	-	-	19.1%	
Water Management	27 502	2 731	9.9%		-	2 731	9.9%		32.4%	
Waste Water Management	498	-	-	25	4.9%	25	4.9%	198	8.8%	
Waste Management	7 693	-	-	-	-	-	-	1 081	116.0%	
Other	-	-	-	-	-	-	-	-	-	-

· · · ·				2019/20				201	8/19	
	Budget	First C	Quarter	Second	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 2018/19 to Q2 of 2019/20
Cash Flow from Operating Activities										
Receipts		-	-	-	-	-	-	-	-	-
Property rates Service charges	-	-	-	-	-					
Other revenue Transfers and Subsidies - Operational Transfers and Subsidies - Capital Interest Dividends		-	-	-		-	-	-	-	-
Payments Suppliers and employees Finance charges	(120 670) (120 070) (600)	(18 829) (18 829)	15.6% 15.7%	(15 160) (15 160)	12.6% 12.6%	(33 989) (33 989)		(14 376) (14 376)	33.9% 33.9% .8%	5.5% 5.5%
Transfers and grants Net Cash from/(used) Operating Activities	(120 670)	(18 829)	15.6%	(15 160)	12.6%	(33 989)	- 28.2%	(14 376)	- 33.9%	5.5%
	(120 070)	(10 029)	13.0%	(13 100)	12.076	(33 787)	20.270	(14 370)	33.7/0	3.376
Cash Flow from Investing Activities Receipts Proceeds on disposal of PPE Decrease (increase) in non-current receivables Decrease (increase) in non-current investments Payments Capital assets Net Cash from(jused) Investing Activities	-		-		-		-	-	-	-
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	44 - - 44 - - - 44	(4) .(4)	(9.9%)	(3) - (3) - - (3)	(5.8%) - (5.8%) - - (5.8%)	(7)	(15.6%)	4	-	(168.6%) - (168.6%) - - (168.6%)
Net Increase/(Decrease) in cash held Cashicash equivalents at the year begin: Cashicash equivalents at the year end:	(120 626) (120 626)	(18 833) (18 833)	15.6% 15.6%	(15 162) (18 833) (33 996)	-	(33 996) - (33 996)	-	(14 372) (27 129) (41 501)	31.4% - 31.4%	(30.6%)

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ots Written Off to otors	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	871	2.1%	847	2.0%	802	1.9%	39 761	94.0%	42 280	20.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	395	6.2%	423	6.6%	304	4.7%	5 300	82.5%	6 421	3.1%	-	-		
Receivables from Non-exchange Transactions - Property Rates	2 031	5.0%	1 765	4.3%	1 537	3.8%	35 375	86.9%	40 707	19.5%		-	-	
Receivables from Exchange Transactions - Waste Water Management	835	2.3%	801	2.2%	972	2.6%	34 483	93.0%	37 090	17.7%		-	-	
Receivables from Exchange Transactions - Waste Management	805	2.3%	776	2.2%	916	2.6%	32 719	92.9%	35 215	16.8%		-	-	
Receivables from Exchange Transactions - Property Rental Debtors	21	.8%	20	.8%	19	.8%	2 473	97.7%	2 533	1.2%		-	-	-
Interest on Arrear Debtor Accounts	858	1.9%	3 195	7.1%	1 725	3.8%	39 130	87.1%	44 907	21.5%	-	-		-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-		-	-	-	-	-	-	-	-		-
Other	12	203.4%	12	197.7%	9	151.2%	(27)	(452.3%)	6	-	-	-		-
Total By Income Source	5 827	2.8%	7 837	3.7%	6 282	3.0%	189 214	90.5%	209 159	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	593	3.6%	726	4.5%	812	5.0%	14 155	86.9%	16 286	7.8%	-	-	-	
Commercial	807	4.2%	935	4.9%	636	3.3%	16 750	87.6%	19 127	9.1%	-	-	-	
Households	4 403	2.5%	6 154	3.5%	4 820	2.8%	158 225	91.1%	173 603	83.0%	-	-	-	-
Other	24	17.0%	22	15.2%	14	9.6%	83	58.2%	143	.1%	-	-		
Total By Customer Group	5 827	2.8%	7 837	3.7%	6 282	3.0%	189 214	90.5%	209 159	100.0%	-	-	-	

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 9	0 Days	Over	90 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	(2 544)	(13.4%)	(1 408)	(7.4%)	(615)	(3.2%)	23 490	124.1%	18 923	63.6%
Bulk Water	-	-	-		(307)	21.1%	(1 146)	78.9%	(1 454)	(4.9%)
PAYE deductions	-	-	-	-	-	-	-	-		
VAT (output less input)	-	-	-	-	-	-	-	-		
Pensions / Retirement	-	-	-	-	-	-	-	-		
Loan repayments	-	-	-	-	-	-	-	-		
Trade Creditors	(49)	25.8%	(25)	12.9%	(20)	10.7%	(96)	50.6%	(189)	(.6%)
Auditor-General	(142)	31.2%	(142)	31.2%	(142)	31.2%	(30)	6.5%	(456)	(1.5%)
Other	(3 597)	(27.8%)	(4 675)	(36.2%)	(4 385)	(33.9%)	25 579	198.0%	12 921	43.4%
Total	(6 333)	(21.3%)	(6 250)	(21.0%)	(5 469)	(18.4%)	47 797	160.7%	29 745	100.0%

Municipal Manager	Mr Lucas Mkhwane	053 330 0206	
Financial Manager	Mr Sithembile Tooi	053 330 0207	

FREE STATE: KOPANONG (FS162) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2019

Part1: Operating Revenue and Expenditure

Part I: Operating Revenue and Expenditure				2019/20				201	18/19	
	Budget	First (Quarter	Second	Quarter	Year	to Date	Second	d 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 2018/19 to Q2 of 2019/20
R thousands							appropriation		appropriation	
Operating Revenue and Expenditure										
Operating Revenue	402 844		_	_	-	_		(2 461)	24.5%	(100.0%)
Property rates	44 856				_			(2 401) 95	193.7%	(100.0%)
Service charges - electricity revenue	44 030							,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	173.776	(100.070)
Service charges - water revenue	63 130							2 673	60.1%	(100.0%)
Service charges - water revenue	65 072			-		-		4 602	60.0%	(100.0%)
Service charges - samaion revenue	23 704			-	-	-		3 263	58.3%	(100.0%)
Rental of facilities and equipment	862			-	-	-		183	(83.4%)	(100.0%)
Interest earned - external investments	1 171			-	-	-		63	(03.4%)	(100.0%)
Interest earned - outstanding debtors	27 807			-		-		5 991	74.1%	(100.0%)
Dividends received	2/ 00/	-	-	-		-		3 771	74.170	(100.076)
Fines, penalties and forfeits	-									
Licences and permits	-	-		-	-	-		-	-	
Agency services	-		_							
Transfers and subsidies	176 242							(19 400)	(24.0%)	(100.0%)
Other revenue	0							(17400)	20.1%	(100.0%)
Gains			_						20.17	(100.070)
	-		-		-	-	-	-	-	-
Operating Expenditure	1 193 877	-	-	-	-	-	-	37 627	33.5%	(100.0%)
Employee related costs	971 261		-	-	-	-	-	26 409	40.2%	(100.0%)
Remuneration of councillors	9 712	-	-	-	-	-		1 077	35.6%	(100.0%)
Debt impairment	9 000	-	-	-	-	-		347	62.9%	(100.0%)
Depreciation and asset impairment	65 000	-	-		-	-	-	-		-
Finance charges	0	-	-	-	-	-		-	-	-
Bulk purchases	73 440	-	-	-	-	-		3 565	36.5%	(100.0%)
Other Materials	480		-	-	-	-		122	29.7%	(100.0%)
Contracted services	21 183	-	-		-	-	-	-		-
Transfers and subsidies	1 186	-	-	-	-	-		-	-	-
Other expenditure	42 615	-	-	-	-	-		6 106	36.6%	(100.0%)
Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(791 033)	-		-		-		(40 087)		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist	75 480	-	-		-	-	-	(23)	(.1%)	(100.0%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH, PE	-		-		-	-				
Transfers and subsidies - capital (in-kind - all)	-		-			-		-		-
Surplus/(Deficit) after capital transfers and contributions	(715 553)	-		-				(40 111)		
Taxation	-	-	-	-	-	-		-		-
Surplus/(Deficit) after taxation	(715 553)	-				-		(40 111)		
Attributable to minorities		-	-	-	-	-		,	-	-
Surplus/(Deficit) attributable to municipality	(715 553)							(40 111)		
Share of surplus/ (deficit) of associate	(713 333)	-						(40111)		
	(715 553)		-					(40 111)		
Surplus/(Deficit) for the year	(/15 553)					-		(40 111)		

	Durdmat									
	Budget	First 0	Quarter	Second	Quarter	Year 1	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 appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2018/19 to Q2 of 2019/20
R thousands							appropriation		appropriation	
Capital Revenue and Expenditure										
Source of Finance	94 780	-	-	-	-	-	-	10	2.4%	(100.0%)
National Government	94 780		-	-		-	-	10	2.4%	(100.0%)
Provincial Government			-		-		-	-		
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HI-			-					-	-	-
Transfers recognised - capital	94 780		-	-				10	2.4%	(100.0%)
Borrowing		-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-		-		-	-	-
	-	-	-	-		-		-	-	-
Capital Expenditure Functional	94 780		-		-	-		13	2.6%	(100.0%)
Municipal governance and administration			-		-			3	-	(100.0%)
Executive and Council	-	-	-		-	-	-	-		
Finance and administration	-	-	-		-	-	-	3		(100.0%)
Internal audit		-	-	-	-	-	-	-	-	-
Community and Public Safety	1 881	-	-	-		-	-	-	35.7%	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	1 881	-	-		-	-	-	-	35.7%	-
Public Safety		-	-		-	-	-	-	-	-
Housing	-		-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and Environmental Services	2 300	-	-	-		-		-	-	-
Planning and Development Road Transport	2 300		-	-	-	-	-	-	-	-
Environmental Protection	2 300	-			-	-	-			-
Trading Services	88 545	-						10	2.3%	(100.0%)
Energy sources	66 545			-				10	2.3%	(100.0%)
Water Management	67 987		_					10	1.8%	(100.0%
Waste Water Management	-	-	-	-	-	-	-	-	-	(100.070
Waste Management	20 558	-	-	-	-		-		5.5%	-
Other	2 054	-	-	-		-		-	-	-

				2019/20				201	8/19	
	Budget	First (Quarter	Second	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 2018/19 to Q2 of 2019/20
Cash Flow from Operating Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Property rates Service charges							-			
Other revenue Transfers and Subsidies - Operational Transfers and Subsidies - Capital Interest	-	-	-	-	-	-	-	-		-
Dividends		-	-	-	-	-	-	-		-
Payments Suppliers and employees	(1 118 441) (1 117 255)	-	-	-	-	-	-	(37 279) (37 279)	39.4% 39.4%	(100.0%) (100.0%)
Finance charges	(0)	-	-	-	-	-	-	-	-	-
Transfers and grants	(1 186)	-	-	-	-	-		-	-	-
Net Cash from/(used) Operating Activities	(1 118 441)	-	-	-	-	-	-	(37 279)	39.4%	(100.0%)
Cash Flow from Investing Activities										
Receipts Proceeds on disposal of PPE	(419)	-	-		•			(841)	•	(100.0%)
Decrease (Increase) in non-current debtors (not used)	-		-	-	-	-	-	-		-
Decrease (increase) in non-current receivables Decrease (increase) in non-current investments	(419)				-		-	(841)		(100.0%)
Payments	-	-	-	-	-	-	-	-	-	-
Capital assets	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(419)	-	-	-	-	-	-	(841)	-	(100.0%)
Cash Flow from Financing Activities Receipts	0	(0)	(8.3%)			(0)	(8.3%)			
Short term loans	-	-	-	-	-	-		-	-	-
Borrowing long term/refinancing Increase (decrease) in consumer deposits	- 0	- (0)	(8.3%)	-	-	- (0)	(8.3%)	-	-	-
Payments	-	(0)	(8.376)			(0)	(8.3%)		-	
Repayment of borrowing										
Net Cash from/(used) Financing Activities	0	(0)	(8.3%)	-	-	(0)	(8.3%)	-	-	-
Net Increase/(Decrease) in cash held Cash/cash equivalents at the year begin:	(1 118 859)	(0)	-	- (0)	- (25.0%)	(0)	-	(38 120) (177 844)	38.7% (34 194 467.2%)	(100.0%) (100.0%)
Cashicash equivalents at the year origin: Cash/cash equivalents at the year end:	(1 118 859)	(0)	-	(0)		(0)	-	(277 960)	(34 194 467.2%) 98.2%	(100.0%)

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ots Written Off to otors	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	-	-	-		-		-	-	-		-	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	-		-		-	-		-	-	-	-	-		
Receivables from Non-exchange Transactions - Property Rates	-	-	-		-		-	-	-	-	-	-	-	
Receivables from Exchange Transactions - Waste Water Management	-	-	-		-		-	-	-	-	-	-	-	
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 Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	
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	90 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	Ms Lebohang Y Moletsane	051 713 9203
Financial Manager	Mr P M Mekgoe	051 713 9297
Source Local Government Database		

FREE STATE: MOHOKARE (FS163) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2019

Part1: Operating Revenue and Expenditure

Part I: Operating Revenue and Expenditure				2019/20				201	8/19	
	Budget	First 0	Duarter	Second	Quarter	Year 1	o 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 2018/19 to Q2 of 2019/20
R thousands							appropriation		appropriation	
Operating Revenue and Expenditure										
Operating Revenue	227 219	26 360	11.6%	10 014	4.4%	36 374	16.0%	15 169	30.0%	(34.0%)
Property rates	8 157	20 300	.2%	5 175	63.5%	5 194	63.7%	1 2 2 1	77.5%	323.8%
Service charges - electricity revenue	33 632	17	.2.10	5175	03.370	5174	03.170	1221	11.570	323.070
Service charges - water revenue	31 672	2 807	8.9%	3 409	10.8%	6 216	19.6%	9 859	163.8%	(65.4%)
Service charges - sanitation revenue	10 161	2 007	8.9%	823	8.1%	1 729	17.0%	, 05,	.1%	129 581.1%
Service charges - refuse revenue	6 313	566	9.0%	501	7.9%	1 067	16.9%	1 446	44.0%	(65.3%)
Rental of facilities and equipment	1 013	48	4.7%	47	4.7%	95	9.4%	127	26.3%	(62.8%)
Interest earned - external investments	954	88	9.2%	-	-	88	9.2%	116	42.2%	(100.0%)
Interest earned - outstanding debtors	9 269	-	-	-	-	-	-	-	-	(100.070)
Dividends received	10			-						-
Fines, penalties and forfeits	35 934	273	.8%	5		278	.8%	20	.2%	(76.9%)
Licences and permits	-	2		0	-	2	-	1	8.0%	(69.4%)
Agency services	-	-			-		-		-	
Transfers and subsidies	72 021	21 578	30.0%		-	21 578	30.0%	2 348	41.0%	(100.0%)
Other revenue	18 083	74	.4%	53	.3%	127	.7%	31	1.1%	71.5%
Gains	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	215 090	10 107	4.7%		-	10 107	4.7%	21 978	21.6%	(100.0%)
Employee related costs	78 777	6 581	8.4%		-	6 581	8.4%	18 035	48.2%	(100.0%)
Remuneration of councillors	3 201	101	3.2%			101	3.2%	659	44.5%	(100.0%)
Debt impairment	23 825		-				0.270	-	11.570	(100.070)
Depreciation and asset impairment	25 691	-		-	-		-			
Finance charges	5 369	20	.4%	-		20	.4%	3	1.5%	(100.0%)
Bulk purchases	28 294	286	1.0%	-	-	286	1.0%		-	-
Other Materials	3 281	151	4.6%		-	151	4.6%	74	9.1%	(100.0%)
Contracted services	21 171	2 541	12.0%		-	2 541	12.0%	1 021	15.7%	(100.0%)
Transfers and subsidies	-	-					-			
Other expenditure	25 480	426	1.7%	-	-	426	1.7%	2 186	19.2%	(100.0%)
Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	12 129	16 253		10 014		26 267		(6 809)		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist	80 202			-	-		-		16.7%	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH, PE	-	-	-		-		-			-
Transfers and subsidies - capital (in-kind - all)	-	-				-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	92 331	16 253		10 014		26 267		(6 809)		
Taxation	-	-			-	-	-	-	-	-
Surplus/(Deficit) after taxation	92 331	16 253		10 014		26 267		(6 809)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	92 331	16 253		10 014		26 267		(6 809)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	92 331	16 253		10 014		26 267		(6 809)		

				2019/20				201		
	Budget	First C	Quarter	Second	Quarter	Year 1	o Date	Second	l 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 2018/19 to Q2 of 2019/20
Capital Revenue and Expenditure										
Source of Finance	79 302	2 487	3.1%	-	-	2 487	3.1%	212	16.1%	(100.0%)
National Government	79 302	2 487	3.1%		-	2 487	3.1%	212	16.1%	(100.0%)
Provincial Government	-	-			-	-	-	-	-	-
District Municipality							-	-		-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH,							-	-		-
Transfers recognised - capital	79 302	2 487	3.1%	-	-	2 487	3.1%	212	16.1%	(100.0%)
Borrowing					-		-	-	-	-
Internally generated funds	-	-	-		-		-	-	-	-
	-	-		-	-		-	-	-	-
Capital Expenditure Functional	79 302	2 497	3.1%		-	2 497	3.1%	212	16.0%	(100.0%)
Municipal governance and administration		1			-	1	-	-	.6%	-
Executive and Council		-		-		-	-	-	-	-
Finance and administration	-	1		-	-	1	-	-	.6%	-
Internal audit		-	-	-	-	-	-	-	-	-
Community and Public Safety	1 100	290	26.3%		-	290	26.3%	-	1.3%	-
Community and Social Services	290	-	-		-		-	-	5.1%	-
Sport And Recreation	810	290	35.8%			290	35.8%	-		-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-		-	-	-	-
Health	-	-	-	-	-		-	-	-	-
Economic and Environmental Services	8 292	8	.1%	-		8	.1%	73	8.6%	(100.0%)
Planning and Development	-	8	-		-	8	-	-	-	-
Road Transport	8 292	-	-	-	-	-	-	73	8.6%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	· · ·
Trading Services	69 910	2 198	3.1%	-	-	2 198	3.1%	139	17.2%	(100.0%)
Energy sources	2 211	-	-	-	-	-	-	-	-	-
Water Management	65 961	1 218	1.8%	-	-	1 218	1.8%	139	18.6%	(100.0%
Waste Water Management Waste Management	1 738	980	56.4%	-	-	980	56.4%	-	-	-
	-	-	-	-	-	-	-	-	-	-
Other	-	-	-				-	-		-

		2019/20							2018/19			
	Budget	First 0	Quarter	Second	Quarter	Year 1	o 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 2018/19 to Q2 of 2019/20		
Cash Flow from Operating Activities												
Receipts	217 487	31 805	14.6%	1 425	.7%	33 230	15.3%	1 511	14.1%	(5.7%)		
Property rates Service charges	16 61	373 734	2 286.2% 1 201.0%	261 1 061	1 600.4% 1 736.1%	634 1 795	3 886.6% 2 937.2%	491 654	8.3% 1.7%	(46.8%) 62.2%		
Other revenue Transfers and Subsidies - Operational Transfers and Subsidies - Capital Interest Dividends	54 953 72 021 80 202 10 223 10	362 21 578 - 8 758 -	.7% 30.0% - 85.7% -	101 - - 2	.2% - - -	463 21 578 - 8 760 -	.8% 30.0% - 85.7%	97 269 - 0	.9% 34.3% 16.7%	3.6% (100.0%) - 91.600.0%		
Payments Suppliers and employees Finance charges Transfers and grants	(165 573) (160 205) (5 369)	(10 107) (10 086) (20)	6.1% 6.3% .4%	-	-	(10 107) (10 086) (20)	6.1% 6.3% .4%	(21 978) (21 975) (3)	29.6% 30.6% 1.5%	(100.0%) (100.0%) (100.0%) -		
Net Cash from/(used) Operating Activities	51 913	21 698	41.8%	1 425	2.7%	23 123	44.5%	(20 467)	(1.0%)	(107.0%)		
Cash Flow from Investing Activities Receipts Proceeds on disposal of PPE Decrease (Increase) in non-current debtors (not used) Decrease (increase) in non-current receivables	394 - -	-	-	-	-	-	-		-	-		
Decrease (increase) in non-current investments Payments Capital assets	394 (79 302) (79 302)	(8 584) (8 584)	10.8%	-	-	(8 584) (8 584)	- 10.8% 10.8%	(216) (216)	- .3% .3%	(100.0%) (100.0%)		
Net Cash from/(used) Investing Activities	(78 908)	(8 584)	10.9%		-	(8 584)	10.9%	(216)	.3%	(100.0%)		
Cash Flow from Financing Activities Receipts Short term loans Borrowing long term/refinancing	(705)	-	-	-			-	4	-	(100.0%)		
Increase (decrease) in consumer deposits Payments Repayment of borrowing	(705)	(493) (493)	•			(493) (493)		4		(100.0%) - -		
Net Cash from/(used) Financing Activities	(705)	(493)	69.9%	-	-	(493)	69.9%	4	-	(100.0%)		
Net Increase/(Decrease) in cash held Cash/cash equivalents at the year begin: Cash/cash equivalents at the year end:	(27 700) (27 700)	12 621 8 710 21 332	(45.6%) - (77.0%)	21 332	(5.1%) (82.2%)	14 046 8 710 22 757	(50.7%) (82.2%)	(20 679) 12 112 (13 150)	(4.3%) (24.1%)	(106.9%) 76.1% (273.1%)		

Part 4: Debtor Age Analysis

% - -	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	0/
-		-								70	Amount	%
-	-											
-			-	-	-	-		-	-	-	-	-
		-	-	-	-	-	-	-	-		-	
	-	-		-	-	-	-			-	-	
-	-			-	-		-	-	-		-	
-	-		-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-		-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-		-	-	-	-	-	
-	-		-	-	-		-		-	-		-
-	-			-	-	-		-	-	-	-	-
-	-		-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-		-	
	-			-	-		-	-	-		-	
	•	· · ·										

Part 5: Creditor Age Analysis

	0 - 30) Days	31 - 60 Days		61 - 9	0 Days	Over	90 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	-	-	-	-	-	-		-	-	
Auditor-General	-	-	-	-	-	-		-	-	
Other	-	-	-	-	-	-	-	-	-	
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr Selby Selepe	051 673 9600	
Financial Manager	Mr P Dyonase	051 673 9632	

FREE STATE: XHARIEP (DC16) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2019

Part1: Operating Revenue and Expenditure

Part I: Operating Revenue and Expenditure				2019/20				201	8/19	
	Budget	First (Quarter	Second	Quarter	Year	o 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 2018/19 to Q2 of 2019/20
Operating Revenue and Expenditure										
	(7.100	40.000	00.00/	45 000	00.404		50 50/		50 70/	(00)
Operating Revenue	67 432	18 989	28.2%	15 088	22.4%	34 077	50.5%	14 110	52.7%	6.9%
Property rates	-	-	-		-		-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue		-	-				-	-	-	-
Rental of facilities and equipment	562	111	19.7%	93	16.5%	203	36.2%	107	42.2%	(13.2%)
Interest earned - external investments	-	242	-	137	-	378	-	69	-	97.1%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	173	-	(100.0%)
Dividends received	-	-	-		-		-	-	-	-
Fines, penalties and forfeits	-	-	-		-		-	-	-	-
Licences and permits	-	-	-		-		-	-	-	-
Agency services	-				-			-	-	
Transfers and subsidies	66 463	18 608	28.0%	14 846	22.3%	33 453	50.3%	13 738	51.7%	8.1%
Other revenue	407	29	7.2%	13	3.2%	42	10.4%	22	-	(41.1%)
Gains		-	-	-	-	-	-	-	-	-
Operating Expenditure	69 055	13 487	19.5%	8 797	12.7%	22 284	32.3%	13 588	46.3%	(35.3%)
Employee related costs	44 719	10 647	23.8%	7 504	16.8%	18 151	40.6%	9 806	49.3%	(23.5%)
Remuneration of councillors	4 835	1 001	20.7%	677	14.0%	1 678	34.7%	1 118	52.3%	(39.5%)
Debt impairment	-	-	-	· · · · ·	-			-	-	
Depreciation and asset impairment	1 652		-		-			-	-	
Finance charges	310	0	.1%	0		0	.1%	30	87.4%	(100.0%)
Bulk purchases	-				-				-	
Other Materials	90	12	13.1%		-	12	13.1%	1	2.3%	(100.0%)
Contracted services	6 055	302	5.0%	18	.3%	320	5.3%	1 531	47.3%	(98.8%)
Transfers and subsidies	2 221	36	1.6%	20	.9%	56	2.5%	3	2.5%	494.0%
Other expenditure	9 173	1 489	16.2%	579	6.3%	2 067	22.5%	1 098	38.9%	(47.3%)
Losses			-			-	-	-	-	
Surplus/(Deficit)	(1 623)	5 502		6 291		11 793		521		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist	2 277		-	656	28.8%	656	28.8%	595	27.7%	10.3%
Transfers and subsidies - capital (moretary allocations) (war / rov and bis) Transfers and subsidies - capital (moretary alloc)(Departm Agencies, HH, PE				45	20.070	45	20.070	57	21.170	(20.5%)
Transfers and subsidies - capital (in-kind - all)	-	-	-		-	-	-	-	-	(20.070)
Surplus/(Deficit) after capital transfers and contributions	654	5 502		6 992		12 494		1 173		
Taxation	-		-				-	-	-	-
Surplus/(Deficit) after taxation	654	5 502		6 992		12 494		1 173		
Attributable to minorities	-	-	-	-		-	-	-	-	-
Surplus/(Deficit) attributable to municipality	654	5 502		6 992		12 494		1 173		
Share of surplus/ (deficit) of associate			-		-		-	-	-	-
Surplus/(Deficit) for the year	654	5 502		6 992		12 494		1 173		

				2019/20				201		
	Budget	First (Quarter	Second	Quarter	Year 1	o Date	Second	d 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 2018/19 to Q2 of 2019/20
R thousands							appropriation		appropriation	
Capital Revenue and Expenditure										
Source of Finance	-	-	-		-		-			-
National Government			-				-	-		
Provincial Government	-		-		-		-		-	-
District Municipality	-		-		-		-		-	
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH,		-	-		-	-	-	-	-	-
Transfers recognised - capital			-				-			
Borrowing			-		-		-		-	-
Internally generated funds			-		-		-		-	-
			-	-	-	-	-	-		-
Capital Expenditure Functional	271	57	21.2%	37	13.6%	94	34.8%	-	2.7%	(100.0%)
Municipal governance and administration	228	53	23.4%	37	16.2%	90	39.6%	-	2.7%	(100.0%)
Executive and Council	60	12	19.9%	14	22.6%	26	42.5%		3.9%	(100.0%)
Finance and administration	168	41	24.6%	23	13.9%	65	38.5%	-	-	(100.0%)
Internal audit	-		-	-	-	-	-			-
Community and Public Safety		-	-		-		-	-	-	
Community and Social Services	-		-	-	-	-	-			-
Sport And Recreation	-		-	-	-	-	-			-
Public Safety	-	-	-	-		-	-	-	-	-
Housing	-	-	-		-		-	-		-
Health	-	-	-		-		-	-		-
Economic and Environmental Services	43	4	9.5%		-	4	9.5%		-	-
Planning and Development	43	4	9.5%		-	4	9.5%	-		-
Road Transport	-	-	-		-		-	-		-
Environmental Protection	-	-	-		-		-	-		-
Trading Services		-	-	-	-	-	-	-		-
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other			-		-		-		-	-

		2019/20							2018/19		
	Budget	First 0	Duarter	Second	Quarter	Year 1	o 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 2018/19 to Q2 of 2019/20	
Cash Flow from Operating Activities											
Receipts	68 740	16 369	23.8%	(2 060)	(3.0%)	14 309	20.8%	26 451	94.4%	(107.8%)	
Property rates Service charges											
Other revenue Transfers and Subsidies - Operational Transfers and Subsidies - Capital Interest	- 66 463 2 277	- 10 000 - 6 369	- 15.0% -		-	- 10 000 - 4 309	- 15.0% -	- 6 000 - 20 451	- 30.9% -	(100.0%) (110.1%)	
Dividends		0.304		(2 000)		4 309		20 451		(110.176)	
Payments Suppliers and employees Finance charges	(66 147) (64 872) (310)	(13 451) (0)	20.4% 20.7% .1%	(8 777) (8 777) (0)		(22 254) (22 228) (0)	34.3% .1%	(13 587) (13 555) (30)	47.7%	(35.4%) (35.2%) (100.0%)	
Transfers and grants	(965)	(25)	2.6%	-	-	(25)	2.6%	(3)		(100.0%)	
Net Cash from/(used) Operating Activities	2 593	2 893	111.6%	(10 838)	(417.9%)	(7 945)	(306.4%)	12 864	773.4%	(184.2%)	
Cash Flow from Investing Activities Receipts		-			-		-			-	
Proceeds on disposal of PPE Decrease (Increase) in non-current debtors (not used) Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments Decrease (increase) in non-current investments Payments	(354)	-		-			-	-	-	-	
Capital assets	(354)						-				
Net Cash from/(used) Investing Activities	(354)	-			-		-	-	-	-	
Cash Flow from Financing Activities Receipts		-	-	0	-	0	-			(100.0%)	
Short term loans Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits Payments Repayment of borrowing		-		-	-	-	-	-		(100.0%)	
Net Cash from/(used) Financing Activities				. 0	-	0	-			(100.0%)	
Net Increase/(Decrease) in cash held Cash/cash equivalents at the year begin:	2 239	2 893	129.2%	(10 837) 2 894	-	(7 944)	(354.8%)	12 864 18 977	829.9%	(184.2%) (84.8%)	
Cash/cash equivalents at the year end:	2 239	2 892	129.1%	(7 942)	(354.7%)	(7 942)	(354.7%)	31 841	829.9%	(124.9%)	

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			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				-		-	-	-		-	-	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-		-	-			-	-	-	-		
Receivables from Non-exchange Transactions - Property Rates	-	-	-		-	-			-	-	-	-		
Receivables from Exchange Transactions - Waste Water Management	-				-	-	-		-	-		-	-	
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 Expenditure	-	-	-	-	-	-	-		-	-	-	-	-	
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	90 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	-	-		-	-	-		-	-	
Auditor-General	-			-			-		-	-
Other	-	-	-	-	-	-		-	-	
Total	-	-	-	-	-	-	-	-	-	-

Cont	tact	De	ta

Contact Details		
Municipal Manager	Ms Lebohang Moletsane	051 713 9304
Financial Manager	Mr Sejane Matobako	051 713 9307
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Source Local Government Database

FREE STATE: MASILONYANA (FS181) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2019

Part1: Operating Revenue and Expenditure

Part 1: Operating Revenue and Experiditure				2019/20				201	8/19	
	Budget	First 0	Duarter	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 2018/19 to Q2 of 2019/20
Operating Revenue and Expenditure										
Operating Revenue	298 722	45 870	15.4%	34 333	11.5%	80 203	26.8%	16 520	(26.0%)	107.8%
Property rates	48 006	20 390	42.5%	13 287	27.7%	33 678	70.2%	6 560	(64.8%)	102.5%
Service charges - electricity revenue	39 156	4 245	10.8%	4 647	11.9%	8 892	22.7%	2 630	(37.4%)	76.7%
Service charges - water revenue	42 255	12 322	29.2%	9 122	21.6%	21 444	50.7%	3 927	(42.7%)	132.3%
Service charges - sanitation revenue	24 479	4 499	18.4%	4 518	18.5%	9 017	36.8%	2 195	(35.2%)	105.8%
Service charges - refuse revenue	15 828	2 557	16.2%	2 652	16.8%	5 209	32.9%	1 195	(34.9%)	121.99
Rental of facilities and equipment	165	76	46.0%	59	36.0%	135	82.0%	26	(37.1%)	127.99
Interest earned - external investments	625	-	-	-	-		-	-	-	-
Interest earned - outstanding debtors	5 448	1 745	32.0%	(8)	(.1%)	1 737	31.9%	(22)	.5%	(65.2%
Dividends received	8	-	-	-	-		-	-	-	-
Fines, penalties and forfeits	526	-	-	6	1.1%	6	1.1%	-	-	(100.0%
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	121 876	-	-	-	-	-	-	-	-	-
Other revenue	350	35	10.1%	50	14.2%	85	24.3%	9	-	482.39
Gains	-	-		-		-	-	-	-	-
Operating Expenditure	359 198	106	-	588	.2%	695	.2%	460	.8%	27.9%
Employee related costs	98 372	-	-	-	-		-	5	-	(100.0%
Remuneration of councillors	7 636									-
Debt impairment	89 423									-
Depreciation and asset impairment	51 761									-
Finance charges	1 479	-	-	-	-		-	-	-	-
Bulk purchases	54 172	-	-	-	-		-	-	-	-
Other Materials	7 823	-	-	2	-	2	-	40	6.8%	(94.4%
Contracted services	24 607	14	.1%	354	1.4%	367	1.5%	59	4.6%	500.99
Transfers and subsidies	-		-	-	-	-	-	-	-	-
Other expenditure	23 926	93	.4%	233	1.0%	326	1.4%	356	3.4%	(34.7%
Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(60 476)	45 764		33 745		79 508		16 060		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist	-	-		-		-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH, PE	-	-		-	-			-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(60 476)	45 764		33 745		79 508		16 060		
Taxation	-	-		-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(60 476)	45 764		33 745		79 508		16 060		
Attributable to minorities	-		-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(60 476)	45 764		33 745		79 508		16 060		
Share of surplus/ (deficit) of associate	-		-		-			-	-	-
Surplus/(Deficit) for the year	(60 476)	45 764		33 745		79 508		16 060		

				2019/20				201	8/19	
	Budget	First 0	Duarter	Second	I Quarter	Year 1	o Date	Second	I 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 2018/19 to Q2 of 2019/20
R thousands							appropriation		appropriation	
Capital Revenue and Expenditure										
Source of Finance	44 000	2 338 120	5 313.9%	-	-	2 338 120	5 313.9%		-	-
National Government	44 000	1 039 883	2 363.4%			1 039 883	2 363.4%		2.5%	
Provincial Government							-			
District Municipality					-		-		-	
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH,		-		-			-			
Transfers recognised - capital	44 000	1 039 883	2 363.4%	-	-	1 039 883	2 363.4%	-	2.5%	-
Borrowing		-	-	-	-	-	-	-		
Internally generated funds	-	1 298 238	-	-	-	1 298 238	-	-	-	-
			-	-			-		-	
Capital Expenditure Functional	44 000	2 338 120	5 313.9%		-	2 338 120	5 313.9%	-	-	-
Municipal governance and administration		1 291 843				1 291 843	-	-		
Executive and Council	-	3 716	-		-	3 716	-		-	-
Finance and administration	-	1 288 127	-		-	1 288 127	-	-		-
Internal audit	-		-		-		-	-		-
Community and Public Safety	10 054	75 914	755.1%		-	75 914	755.1%		-	
Community and Social Services		4	-			4	-	-		
Sport And Recreation	10 054	-	-	-	-	-	-		-	
Public Safety	-	72 317	-	-	-	72 317	-	-		
Housing	-	-	-	-	-	-	-	-	-	-
Health		3 593	-			3 593		-		-
Economic and Environmental Services	-	462 941	-	-	-	462 941	-	-	-	
Planning and Development	-	237			-	237	-	-	-	
Road Transport	-	462 704	-	-	-	462 704	-	-	-	-
Environmental Protection	-	-	-		-	-	-	-	-	
Trading Services	33 946	507 422	1 494.8%	-	-	507 422	1 494.8%	-	3.7%	-
Energy sources	3 510	3 614	103.0%	-	-	3 614	103.0%	-	-	-
Water Management	11 951	3 402	28.5%	-	-	3 402	28.5%	-	-	-
Waste Water Management	18 254	500 406	2 741.3%	-	-	500 406	2 741.3%	-	-	-
Waste Management	231	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

				2019/20				201		
	Budget	First 0	Duarter	Second	I Quarter	Year	o 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 2018/19 to Q2 of 2019/20
Cash Flow from Operating Activities										
Receipts		-	-	-	-	-	-	-	-	-
Property rates Service charges		-		-	-		-			
Other revenue Transfers and Subsidies - Operational Transfers and Subsidies - Capital Interest Dividendis		-	-	-	-	-	-	-	-	-
Payments	(218 014)	(106)		(588)		(695)	.3%	(460)	1.0%	27.9%
Suppliers and employees Finance charges Transfers and grants	(216 535) (1 479)	(106)	-	(588)	.3%	(695)	.3%	(460)	1.0%	27.9%
Net Cash from/(used) Operating Activities	(218 014)	(106)		(588)	.3%	(695)	.3%	(460)	1.0%	27.9%
Cash Flow from Investing Activities										
Receipts Proceeds on disposal of PPE Decrease (increase) in non-current debtors (not used) Decrease (increase) in non-current receivables	-	-	-	-		-	-	-	-	-
Decrease (increase) in non-current investments Payments			-		-			-		-
Capital assets		-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities					-					-
Cash Flow from Financing Activities Receipts Short term loans		17		. 8	•	25	•	(14)	-	(155.9%)
Borrowing long term/refinancing Increase (decrease) in consumer deposits Payments	-	17	-	8	-	- 25	-	(14)	-	(155.9%)
Repayment of borrowing Net Cash from/(used) Financing Activities	-			8	-	- 25		(14)		(155.9%)
. , 3									-	
Net Increase/(Decrease) in cash held Cash/cash equivalents at the year begin: Cash/cash equivalents at the year end:	(218 014) - (218 014)	(89) - (89)	-	(580) (89) (669)	-	(669) - (669)	.3% - .3%	(474) (1 553) (2 028)	1.0% - 1.0%	22.4% (94.3%) (67.0%)
Casiveasii equivalenis al life yeal end:	(218 014)	(89)	-	(009)	.3%	(669)	.3%	(2 028)	1.0%	(67.0%)

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 - 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	3 825	1.5%	4 003	1.6%	4 468	1.7%	243 672	95.2%	255 969	28.4%	-		-	
Trade and Other Receivables from Exchange Transactions - Electricity	1 637	2.8%	1 141	2.0%	2 596	4.5%	52 568	90.7%	57 942	6.4%	-		-	
Receivables from Non-exchange Transactions - Property Rates	6 236	3.2%	5 864	3.0%	4 733	2.4%	176 394	91.3%	193 227	21.4%		-	-	
Receivables from Exchange Transactions - Waste Water Management	2 333	1.6%	2 248	1.5%	2 169	1.5%	141 993	95.5%	148 742	16.5%	-		-	
Receivables from Exchange Transactions - Waste Management	1 338	1.5%	1 305	1.5%	1 158	1.3%	83 442	95.6%	87 243	9.7%	-		-	
Receivables from Exchange Transactions - Property Rental Debtors	18	1.0%	21	1.2%	20	1.2%	1 715	96.6%	1 775	.2%	-		-	-
Interest on Arrear Debtor Accounts	(1)	-	-		-	-	91 227	100.0%	91 227	10.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-		-	-	-	-	-	-	-	-	-	-
Other	(351)	(.5%)	(48)	(.1%)	-	-	67 035	100.6%	66 636	7.4%	-	-	-	-
Total By Income Source	15 036	1.7%	14 532	1.6%	15 145	1.7%	858 046	95.0%	902 760	100.0%	-	-		-
Debtors Age Analysis By Customer Group														
Organs of State	1 830	3.3%	1 662	3.0%	715	1.3%	51 720	92.5%	55 926	6.2%		-		
Commercial	943	4.6%	715	3.5%	805	3.9%	18 037	88.0%	20 499	2.3%	-	-	-	
Households	12 177	1.5%	12 105	1.5%	13 541	1.6%	788 043	95.4%	825 865	91.5%	-		-	
Other	87	18.5%	51	10.9%	84	17.9%	247	52.6%	469	.1%	-		-	
Total By Customer Group	15 036	1.7%	14 532	1.6%	15 145	1.7%	858 046	95.0%	902 760	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30) Days	31 - 60 Days		61 - 9	0 Days	Over 9	0 Days	Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-		-	-		-	-	-
Bulk Water	-	-	-	-	-	-	18 412	100.0%	18 412	24.0%
PAYE deductions	-	-	-	-	-	-	-	-		
VAT (output less input)	-	-	-	-	-	-	-	-		
Pensions / Retirement	-	-	-	-						-
Loan repayments	-	-	-	-	-	-	-	-		
Trade Creditors	-	-	-	-	-	-	55 034	100.0%	55 034	71.8%
Auditor-General	-	-	-	-	-	-	2 124	100.0%	2 124	2.8%
Other	-	-	-	-	-	-	1 037	100.0%	1 037	1.4%
Total		-	-	•	•	•	76 607	100.0%	76 607	100.0%

Contact Details		
Municipal Manager	Mr P.Tsekedi	057 733 0106
Financial Manager	Ms Fikile Mzizi	057 733 2842

Source Local Government Database

FREE STATE: TOKOLOGO (FS182) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2019

Part1: Operating Revenue and Expenditure

Part I: Operating Revenue and Expenditure				2019/20				201	8/19	
	Budget	First C	Duarter	Second	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 2018/19 to Q2 of 2019/20
R thousands			арргорпаціон		арргорпацоп		appropriation		appropriation	
Operating Revenue and Expenditure										
Operating Revenue	(208 937)	47 238	(22.6%)	21 192	(10.1%)	68 430	(32.8%)	17 044	48.4%	24.3%
Property rates	(8 026)	7 836	(97.6%)	(5)	.1%	7 831	(97.6%)	28	104.6%	(119.2%)
Service charges - electricity revenue	(16 521)	4 225	(25.6%)	3 650	(22.1%)	7 874	(47.7%)	3 169	52.8%	15.2%
Service charges - water revenue	(10 321) (5 058)	958	(18.9%)	939	(18.6%)	1 897	(37.5%)	646	58.9%	45.3%
Service charges - sanitation revenue	(22 017)	4 652	(10.7%)	4 566	(20.7%)	9 218	(41.9%)	3 843	75.3%	18.8%
Service charges - refuse revenue	(15 048)	3 052	(20.3%)	2 995	(19.9%)	6 047	(40.2%)	2 378	71.7%	26.0%
Rental of facilities and equipment	(13 040) (373)	125	(33.5%)	124	(33.2%)	249	(66.7%)	2 376	31.6%	64.6%
Interest earned - external investments	(750)	13	(1.7%)	41	(5.4%)	54	(7.1%)	56	35.3%	(26.9%)
Interest earned - outstanding debtors	(16 933)	4 459	(26.3%)	4 842	(28.6%)	9 300	(54.9%)	2 599	45.8%	86.3%
Dividends received	(10 /33)	. 457	(20.070)		(20.070)	, 300	(31.770)			
Fines, penalties and forfeits	(6)									
Licences and permits	(0)									
Agency services	-			-						
Transfers and subsidies	(123 961)	21 830	(17.6%)	4 212	(3.4%)	26 042	(21.0%)	4 200	37.4%	.3%
Other revenue	(243)	88	(36.3%)	(170)	69.7%	(81)	33.4%	50	35.4%	(437.5%)
Gains	(2.0)	-	-							
Operating Expenditure	122 165	21 641	17.7%	25 311	20.7%	46 952	38.4%	28 425	53.8%	(11.0%)
Employee related costs	49 854	21 041	22.5%	23 311 8 004	20.7%	40 932	30.4%	20 423	51.3%	(11.0%) (28.6%)
Remuneration of councillors	3 061 1 089	636	20.8%	466	15.2%	1 102	36.0%	599	42.8%	(22.2%)
Debt impairment	2 339	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment Finance charges	2 339	- 110	- 20.1%	- 66	12.0%	176	- 32.1%	108	69.5%	(38.8%)
	27 000	441	20.1%	462	12.0%	903	32.1%	2 863	25.6%	(38.876) (83.9%)
Bulk purchases Other Materials	27 000 2 299	780	33.9%	1 578	68.6%	2 358	3.3% 102.5%	2 863	25.6%	(83.9%) 451.6%
Contracted services	19 306	4 219	21.9%	6 702	08.0% 34.7%	2 358	56.6%	8 679	177.6%	451.0%
Transfers and subsidies	19 300	4 2 1 7	21.7/0	0 /02	34.776	10 921	30.076	0 0/9	177.076	(22.070)
Other expenditure	16 667	4 2 1 9	25.3%	8 033	48.2%	12 252	73.5%	4 672	73.8%	71.9%
Losses		4 2 1 7	20.376		40.276	12 252		4072	13.07	
Surplus/(Deficit)	(331 102)	25 597		(4 119)		21 478		(11 380)		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	(152 225)	- 23 377		4 939	(3.2%)	4 939	(3.2%)	6 000	9.4%	(17.7%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH, PE					(0.270)		(0.270)			(11.176)
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-		-	-	
Surplus/(Deficit) after capital transfers and contributions	(483 327)	25 597		820		26 417		(5 380)		
Taxation	-				-					
Surplus/(Deficit) after taxation	(483 327)	25 597		820		26 417		(5 380)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(483 327)	25 597		820		26 417		(5 380)		
Share of surplus/ (deficit) of associate					-		-			
Surplus/(Deficit) for the year	(483 327)	25 597		820		26 417		(5 380)		

				2019/20				201	8/19	
	Budget	First 0	Quarter	Second	Quarter	Year 1	o 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 2018/19 to Q2 of 2019/20
Capital Revenue and Expenditure										(22.20)
Source of Finance	201 746	-	-	3 244	1.6%	3 244	1.6%	18 550	34.3%	(82.5%)
National Government	201 746	-	-	3 244	1.6%	3 244	1.6%	18 550	34.3%	(82.5%)
Provincial Government		-	-	-	-		-	-	-	-
District Municipality		-	-	-	-		-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH,		-	-	-	-		-	-	-	-
Transfers recognised - capital	201 746	-	-	3 244	1.6%	3 244	1.6%	18 550	34.3%	(82.5%)
Borrowing		-	-	-	-		-	-	-	-
Internally generated funds		-	-	-	-		-	-	-	-
	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	217 925	-	-	3 244	1.5%	3 244	1.5%	18 550	34.1%	(82.5%)
Municipal governance and administration	65 946							18 550	34.1%	(100.0%)
Executive and Council	700	-					-		-	(100.076)
Finance and administration	65 246	-					-	18 550	34.3%	(100.0%)
Internal audit		-					-	-	-	
Community and Public Safety	498									
Community and Social Services	498	-	-		-		-	-	-	-
Sport And Recreation	-		-		-			-	-	-
Public Safety	-		-		-			-	-	-
Housing	-		-		-			-	-	-
Health	-		-		-			-		-
Economic and Environmental Services	11 144	-	-				-			-
Planning and Development	-		-						-	
Road Transport	11 144		-						-	-
Environmental Protection	-		-						-	
Trading Services	140 337	-	-	3 244	2.3%	3 244	2.3%	-	-	(100.0%)
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	140 337	-	-	3 244	2.3%	3 244	2.3%	-	-	(100.0%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-		-	-	-	-

				2019/20				201		
	Budget	First C	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 2018/19 to Q2 of 2019/20
Cash Flow from Operating Activities										
Receipts	-	-	-		-	-	-	-	-	-
Property rates Service charges	-	-	-		-					
Other revenue Transfers and Subsidies - Operational Interest	-	-	-	-	-	-	-	-	-	-
Dividends Payments	(118 737)	(21 641)	18.2%	(25 311)	21.3%	(46 952)	39.5%	(28 425)	55.6%	(11.0%)
Suppliers and employees Finance charges Transfers and grants	(118 187) (550)	(21 531) (110)	18.2%	(25 245) (66)	21.3%	(46 776) (176)	39.6%	(28 316) (108)	55.5%	(10.8%)
Net Cash from/(used) Operating Activities	(118 737)	(21 641)	18.2%	(25 311)	21.3%	(46 952)		(28 425)	55.3%	(11.0%)
	(110 707)	(21011)	10.270	(20 011)	21.070	(10 702)	07.070	(20 120)	00.070	(11.070)
Cash Flow from Investing Activities Receipts Proceeds on disposal of PPE Decrease (Increase) in non-current debtors (not used)	-		-	•	-	•		•	-	-
Decrease (increase) in non-current receivables Decrease (increase) in non-current investments Payments	-	-	-	-	-		-	-		-
Capital assets	-	-		-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	-	-		-			-	-	-	
Cash Flow from Financing Activities Receipts Short term loans Borrowing long term/refinancing	(2)	8	(504.5%)	(6)	405.3%	2	(99.2%)	(2)	(.3%)	274.2%
Increase (decrease) in consumer deposits Payments Repayment of borrowing	(2)	8	(504.5%)	(6)	405.3%	2	(99.2%)	(2)	(.3%)	274.2%
Net Cash from/(used) Financing Activities	(2)	. 8	(504.5%)	(6)	405.3%	2	(99.2%)	(2)	(.5%)	274.2%
Net Increase/(Decrease) in cash held Cashicash equivalents at the year begin: Cashicash equivalents at the year end:	(118 739)	(21 633) 9 820 (21 032)	18.2%	(25 317) (19 868) (84 510)	21.3%	(46 951) 9 820 (84 510)	39.5%	(28 426) (28 525) (71 342)	55.4%	(10.9%) (30.3%)

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			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	-	-	-		-		-	-	-	-	-	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-			
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-		
Receivables from Exchange Transactions - Waste Water Management	-		-	-	-	-	-	-	-	-	-	-	-	
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 Expenditure	-		-	-	-	-	-	-	-	-	-	-	-	
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	90 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	-	-	-	-	-	-		-	-	
Auditor-General	-	-	-	-	-	-		-	-	
Other	-	-	-	-	-	-	-	-	-	
Total	-	-	-	-	-	-	-	-	-	-

Contact Details		
Municipal Manager	Mr K J. Mothale	053 541 0014
Financial Manager	Mr Thabo Matile	053 541 0014

Source Local Government Database

FREE STATE: TSWELOPELE (FS183) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2019

Part1: Operating Revenue and Expenditure

Part 1: Operating Revenue and Experiditure				2019/20				201	8/19	
	Budget	First 0	Quarter	Second	Quarter	Year 1	o 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 2018/19 to Q2 of 2019/20
R thousands							appropriation		арргорпаціон	
Operating Revenue and Expenditure										
Operating Revenue	125 178	65 772	52.5%	40 071	32.0%	105 843	84.6%	15 866	20.6%	152.6%
Property rates	15 311	17 155	112.0%	2 316	15.1%	19 471	127.2%	2 112	50.8%	9.7%
Service charges - electricity revenue	38 679	12 260	31.7%	10 416	26.9%	22 677	58.6%	9 744	28.1%	6.9%
Service charges - water revenue	11 701	1 431	12.2%	1 624	13.9%	3 055	26.1%	1 555	20.7%	4.5%
Service charges - sanitation revenue	3 160	2 039	64.5%	2 038	64.5%	4 077	129.0%	0	-	588 902.6%
Service charges - refuse revenue	4 050	932	23.0%	932	23.0%	1 864	46.0%	839		11.1%
Rental of facilities and equipment	(645)	132	(20.5%)	277	(42.9%)	409	(63.4%)	233	(44.8%)	18.8%
Interest earned - external investments		24		105		130		11	4.2%	870.3%
Interest earned - outstanding debtors	500	575	115.0%	748	149.6%	1 323	264.6%	-		(100.0%)
Dividends received	-	31	-	31	-	61	-	-	-	(100.0%)
Fines, penalties and forfeits	(871)	24	(2.8%)	162	(18.6%)	186	(21.4%)	16	(3.8%)	910.8%
Licences and permits	2	14	689.3%	16	813.3%	30	1 502.5%	4	-	327.4%
Agency services	-	-	-		-		-	-		-
Transfers and subsidies	56 064	30 656	54.7%	21 074	37.6%	51 731	92.3%	1 282	2.8%	1 544.0%
Other revenue	(2 773)	498	(18.0%)	331	(11.9%)	829	(29.9%)	71	51.4%	364.5%
Gains	-	-	-	-	-		-	-	-	-
Operating Expenditure	90 069	7 018	7.8%	24 961	27.7%	31 979	35.5%	10 204	6.9%	144.6%
Employee related costs	31 439	(331)	(1.1%)	206	.7%	(125)	(.4%)	220	.8%	(6.3%)
Remuneration of councillors	6 204			-	-			_	-	
Debt impairment	-	894		3 755	-	4 648		-	-	(100.0%)
Depreciation and asset impairment	-	-	-	-	-	-		-		-
Finance charges	2 023	517	25.5%	1 122	55.4%	1 638	81.0%	593	20.1%	89.2%
Bulk purchases	6 170	1 268	20.5%	13 275	215.2%	14 543	235.7%	4 519	8.0%	193.7%
Other Materials	6 911	460	6.6%	1 087	15.7%	1 546	22.4%	1 204	12.9%	(9.7%)
Contracted services	8 058	1 651	20.5%	3 009	37.3%	4 659	57.8%	2 347	8.3%	28.2%
Transfers and subsidies	-	-	-		-		-	-		-
Other expenditure	29 265	2 561	8.8%	2 508	8.6%	5 069	17.3%	1 321	10.2%	89.8%
Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	35 109	58 753		15 111		73 864		5 662		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist	(7 277)	247	(3.4%)	1 722	(23.7%)	1 969	(27.1%)	-	-	(100.0%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH, PE	(6 790)	-		50	(.7%)	50	(.7%)		-	(100.0%)
Transfers and subsidies - capital (in-kind - all)		-				-		-	-	
Surplus/(Deficit) after capital transfers and contributions	21 042	59 000		16 882		75 883		5 662		
Taxation	-	-		-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	21 042	59 000		16 882		75 883		5 662		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	21 042	59 000		16 882		75 883		5 662		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	21 042	59 000		16 882		75 883		5 662		

• •				2019/20				201		
	Budget	First (Quarter	Second	Quarter	Year	to Date	Second	I 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 appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2018/19 to Q2 of 2019/20
R thousands							appropriation		appropriation	
Capital Revenue and Expenditure										
Source of Finance	-	-	-	-	-	-	-	-	-	-
National Government			-		-		-	-	-	
Provincial Government			-		-		-	-	-	
District Municipality			-		-		-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH,			-		-		-	-	-	-
Transfers recognised - capital		-	-		-		-	-	-	
Borrowing			-		-		-	-	-	-
Internally generated funds			-		-		-	-	-	-
		-	-	-	-		-	-	-	-
Capital Expenditure Functional	370	121	32.7%	26	7.1%	148	39.9%	60	.4%	(56.1%)
Municipal governance and administration	125	121	96.9%	26	21.1%	148	118.1%	61	1.4%	(56.7%)
Executive and Council	85	105	123.0%	26	31.1%	131	154.1%	61	1.4%	(56.7%
Finance and administration	40	17	41.5%		-	17	41.5%	-	-	-
Internal audit	-		-	-	-		-	-	-	-
Community and Public Safety		-	-		-		-	-	-	-
Community and Social Services		-	-	-		-	-	-	-	-
Sport And Recreation	-	-	-		-	-	-	-	-	-
Public Safety	-	-	-		-	-	-	-	-	-
Housing	-	-	-		-	-	-	-	-	-
Health	-		-	-	-		-	-	-	-
Economic and Environmental Services			-		-		-	-	-	-
Planning and Development	-		-	-	-		-	-	-	-
Road Transport	-		-	-	-		-	-	-	-
Environmental Protection	-		-	-	-		-	-	-	-
Trading Services	245	-	-	-	-		-	(1)	-	(100.0%)
Energy sources	-	-	-	-	-	-	-	-	-	
Water Management	25	-	-		-	-	-	(1)	-	(100.0%
Waste Water Management	220	-	-			-	-	-		
Waste Management		-	-		-	-	-	-	-	-
Other	-	-	-	-	-		-	-	-	-

				2019/20				201		
	Budget	First C	Quarter	Second	Quarter	Year 1	o 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 2018/19 to Q2 of 2019/20
Cash Flow from Operating Activities										
Receipts	119 390	69 526	58.2%	53 543	44.8%	123 069	103.1%	11 558	21.2%	363.3%
Property rates Service charges	16 728 55 125	3 713 14 468	22.2% 26.2%	5 848 14 816	35.0% 26.9%	9 562 29 285	57.2% 53.1%	2 564 8 569	12.1% 16.6%	128.1% 72.9%
Other revenue Transfors and Subsidies - Operational Transfors and Subsidies - Capital Interest Dividents	699 46 838 - -	78 46 136 5 100 31	11.1% 98.5% -	672 25 379 6 796 31	96.2% 54.2%	750 71 515 11 896 61	107.3% 152.7%	56 369 - -	4.8% 32.0%	1 111.0% 6 770.9% (100.0%) (100.0%)
Payments Suppliers and employees Finance charges Transfers and grants	(89 769) (87 746) (2 023)	(6 125) (5 608) (517)	6.8% 6.4% 25.5%	(21 206) (20 085) (1 122)	23.6% 22.9% 55.4%	(27 331) (25 692) (1 638)	30.4% 29.3% 81.0%	(10 198) (9 605) (593)	6.7% 6.3% 20.1%	107.9% 109.1% 89.2%
Net Cash from/(used) Operating Activities	29 621	63 401	214.0%	32 337	109.2%	95 738	323.2%	1 360	(157.4%)	2 278.1%
Cash Flow from Investing Activities Receipts	912	43	4.8%			43	4.8%	16	24.2%	(100.0%)
Proceeds on disposal of PPE Decrease (Increase) in non-current debtors (not used) Decrease (Increase) in non-current receivables Decrease (Increase) in non-current investments		43 - -	-	-	-	43 - -	-	16 - -	-	(100.0%) - -
Payments Capital assets Net Cash from/(used) Investing Activities	(370) (370) 542	(150) (150) (106)	40.4% 40.4% (19.6%)	(30) (30) (30)	8.2% 8.2% (5.6%)	(180) (180) (187)	48.6% 48.6% (25.2%)	(70) (70) (54)	.7%	(56.7%) (56.7%) (43.5%)
Cash Flow from Financing Activities	542	(108)	(19.0%)	(30)	(3.0%)	(137)	(23.2%)	(34)	(.7%)	(43.3%)
Receipts Short term loans Borrowing long term/refinancing	(1 208)	15 - -	(1.3%)	(67)	5.5%	(51)	4.2%	(4) -	.2% - -	1 706.0%
Increase (decrease) in consumer deposits Payments Repayment of borrowing	(1 208)	15 (1 672) (1 672)	(1.3%)	(67) 163 163	5.5%	(51) (1 509) (1 509)		(4)	.2%	1 706.0% (100.0%) (100.0%)
Net Cash from/(used) Financing Activities	(1 208)	(1 656)	137.1%	97	(8.0%)	(1 560)	129.2%	(4)	88.8%	(2 717.3%)
Net Increase/(Decrease) in cash held Cash/cash equivalents at the year begin: Cash/cash equivalents at the year end:	28 955 - 28 955	61 639 8 638 70 277	212.9% - 242.7%	32 403 70 277 102 680	111.9% - 354.6%	94 042 8 638 102 680	324.8% - 354.6%	1 302 39 499 40 801	(84.1%) (115.7%)	2 388.2% 77.9% 151.7%

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	630	4.9%	492	3.9%	426	3.3%	11 204	87.9%	12 753	12.9%	(24)	(.2%)		
Trade and Other Receivables from Exchange Transactions - Electricity	4 274	33.2%	1 869	14.5%	1 566	12.2%	5 165	40.1%	12 873	13.0%	(11)	(.1%)	-	-
Receivables from Non-exchange Transactions - Property Rates	654	1.7%	445	1.1%	339	.9%	37 503	96.3%	38 941	39.4%	(12)		-	-
Receivables from Exchange Transactions - Waste Water Management	534	3.0%	478	2.7%	455	2.6%	16 164	91.7%	17 631	17.8%	-		-	-
Receivables from Exchange Transactions - Waste Management	423	3.4%	385	3.1%	375	3.0%	11 178	90.4%	12 361	12.5%	-		-	-
Receivables from Exchange Transactions - Property Rental Debtors		-	-				-	-		-	-		-	-
Interest on Arrear Debtor Accounts	262	6.4%	262	6.4%	269	6.6%	3 278	80.5%	4 071	4.1%	-	-	-	
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-		-		-	-	-	-	-	-	-	-	-	
Other	-		0		1	.3%	244	99.7%	245	.2%	-	-	-	
Total By Income Source	6 776	6.9%	3 931	4.0%	3 432	3.5%	84 736	85.7%	98 875	100.0%	(48)	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	362	3.8%	277	2.9%	212	2.2%	8 680	91.1%	9 531	9.6%	0		-	
Commercial	3 421	8.5%	1 596	4.0%	1 417	3.5%	33 756	84.0%	40 190	40.6%	(49)	(.1%)		
Households	2 993	6.1%	2 059	4.2%	1 802	3.7%	42 300	86.1%	49 153	49.7%	1	-	-	-
Other	-	-	-	-	-	-	-	-			-	-	-	-
Total By Customer Group	6 776	6.9%	3 931	4.0%	3 432	3.5%	84 736	85.7%	98 875	100.0%	(48)	-		

Part 5: Creditor Age Analysis

	0 - 30) Days	31 - 60 Days		61 - 9	0 Days	Over	90 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity		-	-	-	-	-	-	-		-
Bulk Water		-	1 243	20.8%		-	4 737	79.2%	5 980	13.7%
PAYE deductions		-	-	-		-	-	-	-	-
VAT (output less input)		-	-	-		-	-	-	-	-
Pensions / Retirement		-	-	-		-	-	-	-	
Loan repayments		-	-	-		-	-	-	-	
Trade Creditors	66	.2%	10 782	28.6%		-	26 906	71.3%	37 755	86.3%
Auditor-General		-	-	-		-	-	-	-	
Other	-	-	-		-	-	-		-	-
Total	66	.2%	12 026	27.5%	•	-	31 643	72.4%	43 735	100.0%

Contact Details			
Municipal Manager	Ms Matiro Rebecca Mogopodi	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 2019

Part1: Operating Revenue and Expenditure

Part 1: Operating Revende and Experiditure				2019/20				201	8/19	
	Budget	First 0	Quarter	Second	Quarter	Year 1	o 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 2018/19 to Q2 of 2019/20
R thousands							appropriation		appropriation	
Operating Revenue and Expenditure										
Operating Revenue	2 671 803	723 619	27.1%	621 772	23.3%	1 345 391	50.4%	510 526	44.0%	21.8%
Property rates	311 696	84 306	27.0%	84 376	27.1%	168 682	54.1%	76 280	55.9%	10.6%
Service charges - electricity revenue	761 499	192 544	25.3%	155 347	20.4%	347 891	45.7%	124 200	36.3%	25.1%
Service charges - water revenue	359 183	99 666	27.7%	97 966	27.3%	197 632	55.0%	62 713	35.4%	56.2%
Service charges - sanitation revenue	153 037	42 780	28.0%	38 954	25.5%	81 734	53.4%	37 187	49.6%	4.7%
Service charges - refuse revenue	90 352	26 273	29.1%	23 748	26.3%	50 021	55.4%	22 935	53.9%	3.5%
Rental of facilities and equipment	22 324	4 504	20.2%	4 180	18.7%	8 683	38.9%	4 138	39.2%	1.0%
Interest earned - external investments	3 858	388	10.1%	188	4.9%	576	14.9%	87	9.3%	115.7%
Interest earned - outstanding debtors	143 825	54 039	37.6%	57 480	40.0%	111 519	77.5%	48 280	68.7%	19.1%
Dividends received	22	9	43.3%	9	43.3%	19	86.6%	9	87.4%	-
Fines, penalties and forfeits	22 404	888	4.0%	513	2.3%	1 401	6.3%	632	7.5%	(18.9%)
Licences and permits	80	13	16.1%	17	21.7%	30	37.8%	35		(49.9%)
Agency services	-		-							
Transfers and subsidies	513 333	214 163	41.7%	154 861	30.2%	369 024	71.9%	129 707	70.1%	19.4%
Other revenue	237 193	4 046	1.7%	4 134	1.7%	8 179	3.4%	4 322	3.5%	(4.4%)
Gains	53 000	-	-	-	-	-	-	-	-	-
Operating Expenditure	3 246 217	304 658	9.4%	440 001	13.6%	744 659	22.9%	373 159	30.0%	17.9%
Employee related costs	785 036	185 265	23.6%	183 430	23.4%	368 695	47.0%	165 274	45.8%	11.0%
Remuneration of councillors	33 754	7 444	22.1%	7 448	22.1%	14 892	44.1%	7 745	64.7%	(3.8%)
Debt impairment	551 895	2 783	.5%	894	.2%	3 678	.7%	744	1.3%	20.2%
Depreciation and asset impairment	216 298	-	-	-	-		-	-		-
Finance charges	140 826	51	-	177	.1%	228	.2%	112	.2%	58.0%
Bulk purchases	1 028 643	19 865	1.9%	26 743	2.6%	46 608	4.5%	76 789	18.2%	(65.2%)
Other Materials	132 679	10 167	7.7%	25 919	19.5%	36 086	27.2%	18 715	23.4%	38.5%
Contracted services	215 869	44 911	20.8%	133 564	61.9%	178 474	82.7%	67 330	106.5%	98.4%
Transfers and subsidies	2 000	364	18.2%	206	10.3%	570	28.5%	-	-	(100.0%)
Other expenditure	139 216	33 808	24.3%	61 620	44.3%	95 429	68.5%	36 450	67.5%	69.1%
Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(574 413)	418 961		181 771		600 732		137 367		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist	170 615	24 497	14.4%	47 173	27.6%	71 670	42.0%	14 000	54.9%	236.9%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH, PE	1 000	-	-	-	-	-	-		-	-
Transfers and subsidies - capital (in-kind - all)	-		-		-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(402 798)	443 458		228 944		672 402		151 367		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(402 798)	443 458		228 944		672 402		151 367		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(402 798)	443 458		228 944		672 402		151 367		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(402 798)	443 458		228 944		672 402		151 367		

				2019/20				201		
	Budget	First C	Quarter	Second	Quarter	Year 1	o 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 2018/19 to Q2 of 2019/20
Capital Revenue and Expenditure										
Source of Finance	220 615	20 351	9.2%	37 025	16.8%	57 376	26.0%	25 391	22.5%	45.8%
National Government	111 287	15 956	14.3%	21 153	19.0%	37 109	33.3%	25 391	22.5%	(16.7%)
Provincial Government	-	-	-		-		-		-	-
District Municipality	-	-	-		-		-		-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH,		-	-		-		-	-	-	-
Transfers recognised - capital	111 287	15 956	14.3%	21 153	19.0%	37 109	33.3%	25 391	22.5%	(16.7%)
Borrowing	-	-	-		-		-	-	-	
Internally generated funds	109 328	4 395	4.0%	15 872	14.5%	20 267	18.5%	-	-	(100.0%)
	-	-	-	-	-		-		-	-
Capital Expenditure Functional	220 615	20 351	9.2%	37 025	16.8%	57 376	26.0%	34 357	25.2%	7.8%
Municipal governance and administration	50 000			504	1.0%	504	1.0%		3.5%	(100.0%)
Executive and Council	50 000	-	-	504	1.0%	504	1.0%	-	-	(100.0%)
Finance and administration	-	-	-	-	-		-		-	-
Internal audit	-	-	-	-	-		-	-	-	-
Community and Public Safety	30 210	7 321	24.2%	9 808	32.5%	17 129	56.7%	5 334	7.8%	83.9%
Community and Social Services	21 221	5 822	27.4%	7 582	35.7%	13 404	63.2%	299	2.2%	2 431.6%
Sport And Recreation	8 989	1 498	16.7%	2 226	24.8%	3 725	41.4%	5 035	9.0%	(55.8%)
Public Safety	-	-	-		-		-		-	
Housing	-	-			-	-	-		-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	564	-		766	135.8%	766	135.8%	3 935	24.0%	(80.5%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	564	-	-	766	135.8%	766	135.8%	3 935	24.0%	(80.5%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	139 841	13 030	9.3%	25 947	18.6%	38 977	27.9%	25 088	52.9%	3.4%
Energy sources	18 457			12 102	65.6%	12 102	65.6%	216	7.4%	5 509.4%
Water Management	1 958	430	22.0%	1 480	75.6%	1 910	97.6%	336	9.9%	340.4%
Waste Water Management	113 256	10 104	8.9%	11 114	9.8%	21 218	18.7%	23 703	65.4%	(53.1%)
Waste Management	6 171	2 496	40.5%	1 251	20.3%	3 747	60.7%	834	26.1%	50.0%
Other	-	-	-	-	-		-		-	-

				2019/20				201		
	Budget	First C	Quarter	Second	Quarter	Year 1	o Date	Second		
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 2018/19 to Q2 of 2019/20
Cash Flow from Operating Activities										
Receipts	-	-	-		-	-	-		-	-
Property rates Service charges	-									
Other revenue Transfers and Subsidies - Operational Transfers and Subsidies - Capital Interest	-	•	-	•	-	-	-	-	-	-
Dividends	-		-	-		-		-	-	-
Payments Suppliers and employees Finance charges	(2 478 023) (2 335 197) (140 826)	(301 874) (301 459) (51)	12.2% 12.9%	(439 107) (438 724) (177)	17.7% 18.8% .1%	(740 981) (740 183) (228)	29.9% 31.7% .2%	(372 415) (372 303) (112)	33.9% 36.1% .2%	5 17.8% 5 58.0%
Transfers and grants	(2 000)	(364)	18.2%	(206)	10.3%	(570)	28.5%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	(2 478 023)	(301 874)	12.2%	(439 107)	17.7%	(740 981)	29.9%	(372 415)	33.9%	17.9%
Cash Flow from Investing Activities										
Receipts Proceeds on disposal of PPE Decrease (Increase) in non-current deblors (not used) Decrease (Increase) in non-current receivables Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Capital assets Net Cash from/(used) Investing Activities										
Cash Flow from Financing Activities Receipts Short term loans	(39 754)	(445)	1.1%	450	(1.1%)	5	-	(27)	.3%	
Borrowing long term/refinancing Increase (decrease) in consumer deposits Payments Repayment of borrowing	(39 754)	(445)	1.1%	450	(1.1%)	- 5	-	(27)	.3%	(1 771.1%) -
Net Cash from/(used) Financing Activities	(39 754)	(445)	1.1%	450	(1.1%)	5	-	(27)	.3%	(1 771.1%)
Net Increase/(Decrease) in cash held Cash/cash equivalents at the year begin: Cash/cash equivalents at the year end:	(2 517 777)	(302 319) 60 777 (301 222)	12.0%	(438 657) (301 238) (739 894)	17.4% - 29.4%	(740 976) 60 777 (739 894)	29.4% - 29.4%	(372 442) (353 652) (717 949)		(14.8%)

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ts Written Off to tors	Impairment -I Council	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	41 199	3.3%	67 302	5.4%	31 250	2.5%	1 111 172	88.8%	1 250 923	33.6%	-	-		-
Trade and Other Receivables from Exchange Transactions - Electricity	50 276	16.0%	15 230	4.8%	14 220	4.5%	235 057	74.7%	314 782	8.5%	-			-
Receivables from Non-exchange Transactions - Property Rates	22 748	6.8%	10 012	3.0%	8 938	2.7%	294 764	87.6%	336 461	9.0%	-	-		
Receivables from Exchange Transactions - Waste Water Management	14 384	2.8%	11 672	2.3%	11 316	2.2%	473 217	92.7%	510 589	13.7%	-	-		
Receivables from Exchange Transactions - Waste Management	8 732	2.7%	6 939	2.1%	6 697	2.1%	304 237	93.2%	326 604	8.8%	-	-		
Receivables from Exchange Transactions - Property Rental Debtors	1 276	1.5%	1 265	1.5%	1 334	1.6%	78 689	95.3%	82 564	2.2%	-		-	
Interest on Arrear Debtor Accounts	19 597	2.2%	19 222	2.1%	18 645	2.1%	851 962	93.7%	909 426	24.4%	-		-	
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-		-	-		-	-	-	-	-	-	-
Other	532	(8.1%)	1 197	(18.1%)	1 288	(19.5%)	(9 622)	145.7%	(6 605)	(.2%)	-	-	-	-
Total By Income Source	158 745	4.3%	132 838	3.6%	93 688	2.5%	3 339 476	89.7%	3 724 747	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	9 004	10.1%	4 416	5.0%	4 595	5.2%	71 015	79.8%	89 029	2.4%	-	-	-	-
Commercial	54 335	7.9%	18 776	2.7%	17 866	2.6%	597 638	86.8%	688 614	18.5%	-	-		-
Households	95 406	3.2%	109 646	3.7%	71 228	2.4%	2 670 824	90.6%	2 947 103	79.1%	-			-
Other	-	-	-	-	-	-		-	-	-	-	-		
Total By Customer Group	158 745	4.3%	132 838	3.6%	93 688	2.5%	3 339 476	89.7%	3 724 747	100.0%	-	-	-	

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90) Days	Over 9	0 Days	То	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	71 738	2.7%		-	67 170	2.5%	2 561 350	94.9%	2 700 258	45.3%
Bulk Water	57 010	1.8%	64 329	2.0%	61 486	1.9%	2 992 281	94.2%	3 175 107	53.2%
PAYE deductions	15 713	100.0%	-	-				-	15 713	.3%
VAT (output less input)			-	-				-		
Pensions / Retirement			-	-				-		
Loan repayments			-	-				-		
Trade Creditors	55 532	75.0%	9 334	12.6%	7 170	9.7%	2 010	2.7%	74 046	1.2%
Auditor-General	1 399	100.0%	-	-				-	1 399	
Other	-	-	-	-	-	-	-	-	-	-
Total	201 392	3.4%	73 663	1.2%	135 827	2.3%	5 555 641	93.1%	5 966 523	100.0%

Municipal Manager	Mr Thabiso Tsoaeli	057 391 3416	
Financial Manager	Mr Thabo Panyani	057 391 3416	

FREE STATE: NALA (FS185) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2019

Part1: Operating Revenue and Expenditure

Part 1: Operating Revenue and Expenditure				2019/20				201	8/19	
	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 2018/19 to Q2 of 2019/20
Operating Revenue and Expenditure										
Operating Revenue	386 732	-	-	22 831	5.9%	22 831	5.9%	46 929	43.7%	(51.4%)
Property rates	21 167		-	2 040	9.6%	2 040	9.6%	5 619	49.5%	(63.7%)
Service charges - electricity revenue	84 496		-	6 613	7.8%	6 613	7.8%	21 829	48.8%	(69.7%)
Service charges - water revenue	54 918		-	4 693	8.5%	4 693	8.5%	11 851	42.3%	(60.4%)
Service charges - sanitation revenue	34 610		-	2 905	8.4%	2 905	8.4%	(2 822)	27.0%	(202.9%)
Service charges - refuse revenue	22 634		-	1 911	8.4%	1 911	8.4%	5 318	49.3%	(64.1%)
Rental of facilities and equipment	628		-	35	5.5%	35	5.5%	102	34.7%	(66.1%)
Interest earned - external investments	1 200	-	-	312	26.0%	312	26.0%	61	19.4%	414.2%
Interest earned - outstanding debtors	26 500	-	-	3 906	14.7%	3 906	14.7%	4 286	57.3%	(8.9%)
Dividends received	6	-	-	-	-	-	-	-	69.7%	-
Fines, penalties and forfeits	57	-	-	1	2.0%	1	2.0%	38	69.0%	(97.0%)
Licences and permits	1	-	-		-	-	-		-	-
Agency services			-	-	-	-	-		-	-
Transfers and subsidies	133 521		-	73	.1%	73	.1%	122	38.8%	(40.1%)
Other revenue	6 995		-	342	4.9%	342	4.9%	526	50.1%	(34.9%)
Gains	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	484 244	-	-	16 221	3.3%	16 221	3.3%	71 998	32.1%	(77.5%)
Employee related costs	163 860		-	12 338	7.5%	12 338	7.5%	36 238	47.6%	(66.0%)
Remuneration of councillors	9 305		-	720	7.7%	720	7.7%	2 124	50.1%	(66.1%)
Debt impairment	53 250		-				-			
Depreciation and asset impairment	71 096		-	73	.1%	73	.1%			(100.0%)
Finance charges	5 325		-	1	-	1	-	1 547	18.7%	(99.9%)
Bulk purchases	123 519		-	-	-		-	15 274	53.4%	(100.0%)
Other Materials	10 319	-	-	535	5.2%	535	5.2%	8 615	25.1%	(93.8%)
Contracted services	29 298	-	-	1 401	4.8%	1 401	4.8%	5 336	27.4%	(73.7%)
Transfers and subsidies	2 450	-	-	-	-		-		-	-
Other expenditure	15 824	-	-	1 153	7.3%	1 153	7.3%	2 863	38.4%	(59.7%)
Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(97 512)	-		6 610		6 610		(25 068)		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	34 053				-			1 008	39.5%	(100.0%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH, PE								-	-	
Transfers and subsidies - capital (in-kind - all)	-		-		-				-	-
Surplus/(Deficit) after capital transfers and contributions	(63 459)	-		6 610		6 610		(24 061)		
Taxation	-		-	-	-	-		-	-	-
Surplus/(Deficit) after taxation	(63 459)	-		6 610		6 610		(24 061)		
Attributable to minorities		-	-	-	-	-	-		-	-
Surplus/(Deficit) attributable to municipality	(63 459)	-		6 610		6 610		(24 061)		
Share of surplus/ (deficit) of associate		-	-	-	-	-	-		-	-
Surplus/(Deficit) for the year	(63 459)			6 610		6 610		(24 061)		

				2019/20				201	8/19	
	Budget	First 0	Quarter	Second	Quarter	Year 1	o 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 2018/19 to Q2 of 2019/20
R thousands							appropriation		appropriation	
Capital Revenue and Expenditure										
Source of Finance	34 053	-	-		-		-	-		-
National Government	34 053	-					-	-	-	-
Provincial Government		-	-				-	-		-
District Municipality		-	-		-		-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,		-	-	-	-	-	-	-	-	-
Transfers recognised - capital	34 053	-	-		-		-	-	-	-
Borrowing		-	-				-	-		-
Internally generated funds		-	-	-	-		-	-	-	-
		-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	34 053	-	-	-	-	-	-	-	-	-
Municipal governance and administration	34 053	-					-	-		-
Executive and Council	-	-	-		-	-	-	-	-	-
Finance and administration	34 053	-	-	-	-		-	-	-	-
Internal audit	-	-	-	-	-		-	-	-	-
Community and Public Safety		-	-	-	-		-	-	-	-
Community and Social Services		-	-	-		-	-	-	-	
Sport And Recreation		-	-	-		-	-	-	-	
Public Safety	-	-	-		-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services		-			-			-	-	-
Planning and Development Road Transport	-	-	-		-	-	-	-	-	-
Environmental Protection	-	-		-		-	-	-	-	-
Trading Services	-	-	-	-		-	-	-	-	-
Energy sources			-							
Water Management			_							_
Waste Water Management	-	-	-	-		-	-	-		-
Waste Management		-	-	-	- 1	-	-	-		-
Other		-	-	-	-		-	-	-	-
		1			1		1	1	1	1

				2019/20				201	8/19	
	Budget	First 0	Quarter	Second	Quarter	Year 1	o 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 2018/19 to Q2 of 2019/20
Cash Flow from Operating Activities										
Receipts		-	-	-	-	-	-	-	-	-
Property rates Service charges					-					
Other revenue Transfers and Subsidies - Operational Transfers and Subsidies - Capital Interest Dividends		-	-	-		-	-	-	-	-
Payments	(359 899)			(16 148)	4.5%	(16 148)	4.5%	(71 998)	41.7%	(77.6%)
Suppliers and employees	(352 124)	-	-	(16 147)	4.6%	(16 147)	4.6%	(70 451)	43.0%	(77.1%)
Finance charges	(5 325)	-	-	(1)	-	(1)	-	(1 547)	18.7%	(99.9%)
Transfers and grants	(2 450)	-	-				-	-	-	-
Net Cash from/(used) Operating Activities	(359 899)	-	-	(16 148)	4.5%	(16 148)	4.5%	(71 998)	41.7%	(77.6%)
Cash Flow from Investing Activities										
Receipts		-	-		-		-	-	-	
Proceeds on disposal of PPE		-	-	-	-		-	-	-	-
Decrease (Increase) in non-current debtors (not used)		-	-	-	-		-	-	-	-
Decrease (increase) in non-current receivables		-	-			-		-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
Payments		-	-	-	-	-	-	-	-	-
Capital assets Net Cash from/(used) Investing Activities		-	-	-	-	-	-	-	-	-
Net Cash from/(used) investing Activities		-	-		-			-	-	
Cash Flow from Financing Activities Receipts Short term loans		-			-		-	3 393	8.7%	(100.0%)
Borrowing long term/refinancing		-	-	-				-	-	-
Increase (decrease) in consumer deposits								3 393	8.7%	(100.0%)
Payments									-	(100.070)
Repayment of borrowing	-	-	-	-			-	-	-	-
Net Cash from/(used) Financing Activities		-	-	-	-	-	-	3 393	8.7%	(100.0%)
Net Increase/(Decrease) in cash held Cash/cash equivalents at the year begin:	(359 899)	-	-	(16 148)	4.5%	(16 148)	4.5%	(68 604) (76 591)	38.1%	(76.5%) (100.0%)
Cash/cash equivalents at the year begin.	(359 899)	_	_	(16 148)	4.5%	(16 148)	4.5%	(145 195)	37.6%	(100.0%)
	(557 077)			(10 140)	4.370	(10 140)	4.576	(110 173)	57.070	(00.970)

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 -B Council	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-		-		-	-	-	-	-	-	209 855	
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-		-	-	-		-	-	-	-	34 968	
Receivables from Non-exchange Transactions - Property Rates	-	-			-		-	-		-	-	-	39 308	
Receivables from Exchange Transactions - Waste Water Management	-	-				-	-	-		-		-	66 165	
Receivables from Exchange Transactions - Waste Management	-	-				-	-	-		-		-	80 132	
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-		-	-	-	-	-	-	53	
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	87 968	
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	-	-	59 963	
Total By Income Source	-	-	-		-		-	-	-	-	-	-	578 411	
Debtors Age Analysis By Customer Group														
Organs of State	-	-		-	-		-		-	-	-	-	21 299	
Commercial	-	-	-		-		-	-	-	-	-	-	53 673	
Households	-	-	-			-	-		-	-	-	-	502 426	
Other	-	-				-	-	-		-		-	1 013	
Total By Customer Group	-	-	-		-		-	-	-		-	-	578 411	

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		-		-	-		-		-	-
Auditor-General	-	-	-		-	-	-	-		-
Other	-	-	-	-	-	-	-	-	-	•
Total		-	-	-	-	-	-	-	-	-

Contact	Details

Contact Dotails		
Municipal Manager	Mr Boitumelo C Mokomela	056 514 9200
Financial Manager	Mr S. Busakwe	056 514 9200

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 2019

Part1: Operating Revenue and Expenditure

Part1: Operating Revenue and Expenditure				2019/20				201	2018/19		
	Budget	First (Duarter	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 2018/19 to Q2 of 2019/20	
Operating Revenue and Expenditure											
Operating Revenue	133 615	54 316	40.7%	3 131	2.3%	57 448	43.0%	53 585	43.0%	(94.2%)	
Property rates	133 013	34 310	40.776	3 131	2.370	57 440	43.070	33 303	43.070	(74.270)	
	-	-					-		-	-	
Service charges - electricity revenue Service charges - water revenue		-					-		-	-	
Service charges - sanitation revenue	-	-	-	-	-	-		-		-	
Service charges - refuse revenue				-							
Rental of facilities and equipment			-		_						
Interest earned - external investments	2 850	225	7.9%	2 387	83.7%	2 612	91.6%	1 907	66.9%	25.1%	
Interest earned - outstanding debtors	165	146	88.7%	2 307	90.9%	296	179.6%	181	272.9%	(17.2%)	
Dividends received	-	-	-	-	-		-	-	-	(17.2.0)	
Fines, penalties and forfeits	-	-	-	-	-	-		-	-	-	
Licences and permits	-	-	-		-	-	-	-	-	-	
Agency services	-				-		-	-	-		
Transfers and subsidies	37 707	15 332	40.7%	582	1.5%	15 913	42.2%	15 017	43.4%	(96.1%)	
Other revenue	92 893	38 613	41.6%	13	-	38 626	41.6%	36 472	41.6%	(100.0%)	
Gains	-				-	-	-	7	-	(100.0%)	
Operating Expenditure	143 114	33 668	23.5%	33 419	23.4%	67 087	46.9%	28 036	43.3%	19.2%	
Employee related costs	89 110	19 903	22.3%	19 895	22.3%	39 798	44.7%	17 555	41.8%	13.3%	
Remuneration of councillors	9 704	2 227	22.9%	2 233	23.0%	4 460	46.0%	2 212	51.0%	.9%	
Debt impairment	,,,,,,		-	2 200	20.070	1 100	10.070		01.070		
Depreciation and asset impairment	5 500			1 499	27.3%	1 499	27.3%	760	31.7%	97.4%	
Finance charges	617	108	17.5%			108	17.5%	154	20.2%	(100.0%)	
Bulk purchases			-		-	-			-		
Other Materials	1 508	36	2.4%	238	15.8%	274	18.1%	226	38.0%	5.5%	
Contracted services	10 272	1 265	12.3%	3 341	32.5%	4 606	44.8%	1 962	43.7%	70.3%	
Transfers and subsidies	9 517	6 834	71.8%	1 022	10.7%	7 856	82.5%	655	51.3%	56.1%	
Other expenditure	16 886	3 295	19.5%	5 151	30.5%	8 447	50.0%	4 501	45.0%	14.4%	
Losses	-	-	-	39	-	39	-	11	-	240.9%	
Surplus/(Deficit)	(9 499)	20 649		(30 288)		(9 640)		25 549			
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	2 417	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH, PE	-				-		-	-	-	-	
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	(7 082)	20 649		(30 288)		(9 640)		25 549			
Taxation	-	-	-		-	-	-	-	-	-	
Surplus/(Deficit) after taxation	(7 082)	20 649		(30 288)		(9 640)		25 549			
Attributable to minorities	-	-	-		-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	(7 082)	20 649		(30 288)		(9 640)		25 549			
Share of surplus/ (deficit) of associate		-	-		-		-	-	-	-	
Surplus/(Deficit) for the year	(7 082)	20 649		(30 288)		(9 640)		25 549			

				2019/20				2018/19			
	Budget	First 0	Quarter	Second	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 2018/19 to Q2 of 2019/20	
Capital Revenue and Expenditure											
Source of Finance	16 300	22	.1%	202	1.2%	224	1.4%	596	21.0%	(66.0%)	
National Government		-	-			-		-		-	
Provincial Government	-	-	-		-	-	-	-	-	-	
District Municipality	-	-	-		-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH, I	-	-	-		-	-	-	-	-	-	
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	
Borrowing	-	-	-		-	-	-	-	-	-	
Internally generated funds	16 300	22	.1%	202	1.2%	224	1.4%	596	21.0%	(66.0%)	
	-	-	-	-	-	-	-	-		-	
Capital Expenditure Functional	16 300	22	.1%	202	1.2%	224	1.4%	596	21.0%	(66.0%)	
Municipal governance and administration	16 150	22	.1%	146	.9%	167	1.0%	576	21.3%	(74.7%)	
Executive and Council	15 750	22	.1%	71	.4%	92	.6%	61	5.8%	15.9%	
Finance and administration	400	-	-	75	18.8%	75	18.8%	515	25.8%	(85.4%)	
Internal audit	-	-	-		-	-	-	-		-	
Community and Public Safety	100	-		21	20.7%	21	20.7%	20	19.8%	4.3%	
Community and Social Services	50	-	-	-	-	-	-	20	39.7%	(100.0%)	
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	
Public Safety	-	-	-	-	-	-	-	-		-	
Housing	-	-	-	-	-	-	-	-		-	
Health	50	-	-	21	41.4%	21	41.4%		-	(100.0%)	
Economic and Environmental Services	50	-	-	36	71.9%	36	71.9%	-		(100.0%)	
Planning and Development	50	-	-	36	71.9%	36	71.9%	-	-	(100.0%)	
Road Transport	-	-	-	-	-	-	-	-	-	-	
Environmental Protection	-	-	-	-		-	-	-	-	-	
Trading Services		-	-	-	-	-	-	-	-	-	
Energy sources	-	-	-	-	-	-	-	-	-	-	
Water Management	-	-	-	-	-	-	-	-	-	-	
Waste Water Management	-	-	-	-	-	-	-	-	-	-	
Waste Management	-	-	-	-		-	-	-	-	- 1	
Other		-	-	-	-	-	-	-	-	-	

				2019/20				201		
	Budget	First 0	Quarter	Second	Quarter	Year 1	o 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 2018/19 to Q2 of 2019/20
Cash Flow from Operating Activities										
Receipts	133 367	-	-	-	-	-	-			
Property rates Service charges										
Other revenue Transfers and Subsidies - Operational Transfers and Subsidies - Capital Interest	92 893 37 707 2 417 350	-	-	-	-	-	-	-	-	-
Dividends		-	-		-	-	-	-	-	-
Payments Suppliers and employees Finance charges Transfers and grants	(136 364) (127 480) (617) (8 267)	(33 384) (26 726) (108) (6 549)	24.5% 21.0% 17.5% 79.2%	(31 567) (30 859) - (708)	23.1% 24.2% - 8.6%	(64 951) (57 585) (108) (7 258)	47.6% 45.2% 17.5% 87.8%	(26 852) (26 456) (154) (242)	43.0%	16.6%
Net Cash from/(used) Operating Activities	(2 997)	(33 384)	1 113.9%	(31 567)		(64 951)	2 167.2%	(26 852)		17.6%
	(= ,	(00 00 1)		(0.000)		(0.101)		()		
Cash Flow from Investing Activities Receipts Proceeds on disposal of PPE Decrease (Increase) in non-current debtors (not used) Decrease (Increase) in an example bability in the set			-					-	-	-
Decrease (increase) in non-current receivables Decrease (increase) in non-current investments		-	-		-	-	-	-	-	-
Payments Capital assets Net Cash from/(used) Investing Activities	(16 300) (16 300) (16 300)		-		-				-	-
Net Cash from/(used) investing Activities	(16 300)	-	-		-		-	-	-	
Cash Flow from Financing Activities Receipts Shotterm 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 Cash/cash equivalents at the year begin: Cash/cash equivalents at the year end:	(19 297) 102 637 83 340	(33 384) (33 384)	173.0% - (40.1%)	(31 567) (33 384) (64 951)	(32.5%)	(64 951) (64 951)	336.6% (77.9%)	(26 852) (30 072) (56 924)	-	17.6% 11.0% 14.1%

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 -B Council	
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 - Electricity	-	-	-	-	-		-	-	-		-	-		
Receivables from Non-exchange Transactions - Property Rates	-	-			-	-			-	-	-			
Receivables from Exchange Transactions - Waste Water Management	-	-			-	-			-	-	-			
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 Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	
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	-		-	-	-	-	-	-		
VAT (output less input)	-	-		-	-	-	431	100.0%	431	43.2%
Pensions / Retirement	-	-		-	-	-	-	-	-	
Loan repayments	-	-		-	-	-	-	-	-	
Trade Creditors	1	3.0%	30	97.0%	-	-	-	-	30	3.0%
Auditor-General	-	-		-	-	-	-	-	-	
Other	-	-		-		-	538	100.0%	538	53.8%
Total	1	.1%	30	3.0%			969	97.0%	1 000	100.0%

Contact Details		
Municipal Manager	Ms P M E Kaota	057 391 8096
Financial Manager	Mr P K Pitso	057 391 8902

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

FREE STATE: SETSOTO (FS191) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2019

Part1: Operating Revenue and Expenditure

Part I: Operating Revenue and Expenditure				2019/20				201	8/19	
	Budget	First 0	Duarter	Second	Quarter	Year 1	to Date	Second	Quarter	1
Difference de	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	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 2018/19 to Q2 of 2019/20
R thousands							appropriation		appropriation	
Operating Revenue and Expenditure										
Operating Revenue	521 774	161 131	30.9%	82 000	15.7%	243 131	46.6%	135 807	61.0%	(39.6%)
Property rates	62 336	16 196	26.0%	16 597	26.6%	32 793	52.6%	15 883	59.1%	4.5%
Service charges - electricity revenue	82 715	18 495	22.4%	18 880	22.8%	37 375	45.2%	16 552	47.4%	14.1%
Service charges - water revenue	64 691	13 667	21.1%	15 144	23.4%	28 811	44.5%	15 355	53.2%	(1.4%)
Service charges - sanitation revenue	33 021	8 287	25.1%	8 277	25.1%	16 564	50.2%	7 873	59.6%	5.1%
Service charges - refuse revenue	42 122	10 543	25.0%	10 542	25.0%	21 085	50.1%	10 042	63.4%	5.0%
Rental of facilities and equipment	175	34	19.5%	250	142.9%	284	162.4%	38	10.7%	561.3%
Interest earned - external investments	1 600	982	61.4%	1 216	76.0%	2 198	137.3%	772	56.5%	57.5%
Interest earned - outstanding debtors	32 573	8 681	26.7%	8 794	27.0%	17 475	53.6%	8 065	52.6%	9.0%
Dividends received	71	44	62.4%	44	62.1%	88	124.6%	-	161.7%	(100.0%)
Fines, penalties and forfeits	-	201		232	-	434	-	80	21.2%	189.4%
Licences and permits	40	1	1.2%	18	44.5%	18	45.7%	13	35.7%	41.7%
Agency services		-	-		-	-		-	-	
Transfers and subsidies	196 383	82 800	42.2%	946	.5%	83 746	42.6%	58 710	70.8%	(98.4%)
Other revenue	6 046	1 061	17.5%	950	15.7%	2 011	33.3%	947	48.9%	.3%
Gains	-	138	-	111	-	249	-	1 478	-	(92.5%)
Operating Expenditure	598 684	108 712	18.2%	128 292	21.4%	237 004	39.6%	79 606	25.9%	61.2%
Employee related costs	216 114	51 548	23.9%	52 339	24.2%	103 888	48.1%	45 775	39.5%	14.3%
Remuneration of councillors	13 725	-					-	3 273		(100.0%)
Debt impairment	50 673	15 580	30.7%	17 769	35.1%	33 349	65.8%	8 599	30.4%	106.7%
Depreciation and asset impairment	119 015	-		10 473	8.8%	10 473	8.8%			(100.0%)
Finance charges	7 966	1 035	13.0%	2 2 3 0	28.0%	3 266	41.0%	1 848	138.1%	20.7%
Bulk purchases	76 974	20 562	26.7%	14 312	18.6%	34 874	45.3%	14 724	55.7%	(2.8%)
Other Materials	37 219	5 300	14.2%	5 308	14.3%	10 608	28.5%	(11 083)	(20.9%)	(147.9%)
Contracted services	21 265	2 945	13.8%	12 003	56.4%	14 948	70.3%	6 414	696.5%	87.1%
Transfers and subsidies	17 314	4 305	24.9%	8 563	49.5%	12 868	74.3%	7 536	1 778.7%	13.6%
Other expenditure	38 420	7 436	19.4%	5 296	13.8%	12 732	33.1%	2 521	21.3%	110.1%
Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(76 910)	52 419		(46 292)		6 127		56 201		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	144 924	63 031	43.5%	38 077	26.3%	101 108	69.8%	21 300	62.1%	78.8%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH, PE	-	-		-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	68 014	115 450		(8 215)		107 235		77 501		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	68 014	115 450		(8 215)		107 235		77 501		
Attributable to minorities	-	-	-		-		-	-	-	-
Surplus/(Deficit) attributable to municipality	68 014	115 450		(8 215)		107 235		77 501		
Share of surplus/ (deficit) of associate	-	-	-		-		-	-	-	-
Surplus/(Deficit) for the year	68 014	115 450		(8 215)		107 235		77 501		

				2019/20				201	8/19	
	Budget	First 0	Duarter	Second	Quarter	Year 1	o Date	Second	I 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 2018/19 to Q2 of 2019/20
Capital Revenue and Expenditure										
Source of Finance	165 018	8 400	5.1%	27 741	16.8%	36 141	21.9%	23 684	6.0%	17.1%
National Government	144 924	4 663	3.2%	20 881	14.4%	25 545	17.6%	21 524	(28.3%)	(3.0%)
Provincial Government					-		-	-	-	-
District Municipality		-			-		-	-		
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH,					-		-	-	-	-
Transfers recognised - capital	144 924	4 663	3.2%	20 881	14.4%	25 545	17.6%	21 524	(14.7%)	(3.0%)
Borrowing		325		45	-	370	-	2 160	418.6%	(97.9%)
Internally generated funds	20 094	3 411	17.0%	6 815	33.9%	10 227	50.9%	-	-	(100.0%)
				-	-		-	-	-	-
Capital Expenditure Functional	171 182	8 475	5.0%	27 801	16.2%	36 277	21.2%	24 144	179.2%	15.1%
Municipal governance and administration	3 389	153	4.5%	333	9.8%	486	14.3%	147	12.3%	126.5%
Executive and Council	391	17	4.3%	17	4.3%	34	8.6%	53	18.8%	(68.6%)
Finance and administration	2 983	136	4.6%	316	10.6%	452	15.2%	94	11.1%	237.3%
Internal audit	15				-				-	-
Community and Public Safety	4 595	1 642	35.7%	3 421	74.5%	5 063	110.2%	672	41.4%	409.1%
Community and Social Services	-	1 636	-	1 689		3 324	-	376	-	348.9%
Sport And Recreation	3 765	-	-	1 696	45.0%	1 696	45.0%	296	39.3%	473.3%
Public Safety	830	6	.7%		-	6	.7%	-	-	-
Housing				37	-	37	-	-		(100.0%)
Health					-		-	-		
Economic and Environmental Services	1 481			1	.1%	1	.1%	2 070	47 139.5%	(99.9%)
Planning and Development	918	-	-	-	-	-	-	-	9.4%	-
Road Transport	562	-	-	1	.2%	1	.2%	2 070	58 553.5%	(99.9%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	161 717	6 681	4.1%	24 046	14.9%	30 727	19.0%	21 256	(.9%)	13.1%
Energy sources	17 225	3 590	20.8%	6 529	37.9%	10 118	58.7%	132	82.6%	4 829.4%
Water Management	95 453	128	.1%	7 963	8.3%	8 091	8.5%	1 330	(38.1%)	498.8%
Waste Water Management	422	2 900	687.9%	9 554	2 266.2%	12 454	2 954.1%	18 899	8 479.4%	(49.4%)
Waste Management	48 617	64	.1%	-	-	64	.1%	894	178.6%	(100.0%)
Other		-	-	-	-		-	-	-	-

				2019/20				201	8/19	
	Budget	First C	Quarter	Second	Quarter	Year	to Date	Second	I 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 2018/19 to Q2 of 2019/20
Cash Flow from Operating Activities										
Receipts	591 557	215 548	36.4%	78 315	13.2%	293 863	49.7%	109 933	56.8%	(28.8%)
Property rates Service charges	62 336 150 024	53 957 27 022	86.6% 18.0%	29 356 24 773	47.1% 16.5%	83 313 51 794	133.7% 34.5%	26 824 23 460	103.2% 36.5%	9.4%
Other revenue Transfers and Subsidies - Operational Transfers and Subsidies - Capital Interest Dividends	3 646 196 383 144 924 34 244	1 364 82 810 18 881 31 515	37.4% 42.2% 13.0% 92.0%	1 204 808 15 981 6 193	33.0% .4% 11.0% 18.1%	2 568 83 618 34 862 37 708	70.4% 42.6% 24.1% 110.1%	916 58 673 - 61	20.7% 76.1% 24.3% (1.3%)	(98.6%) (100.0%)
Payments Suppliers and employees Finance charges Transfers and grants Net Cash from(used) Operating Activities	(419 477) (403 712) (7 966) (7 798) 172 080	(92 327) (87 629) (1 035) (3 663) 123 222	22.0% 21.7% 13.0% 47.0% 71.6%	(98 206) (89 108) (2 230) (6 867) (19 891)	23.4% 22.1% 28.0% 88.1% (11.6%)	(190 533) (176 737) (3 266) (10 530) 103 331	43.8% 41.0%	(69 412) (61 454) (1 848) (6 109) 40 522	42.0% 38.6% 138.1% 1 500.4% 126.4%	45.0% 20.7%
				(((
Cash Flow from Investing Activities Receipts Proceeds on disposal of PPE Decrease (Increase) in non-current debtors (not used) Decrease (Increase) in non-current investments	3 723	138 138 - -	3.7%	111 111 - -	3.0%	249 249	6.7% - -	1 478 1 478	43.0%	(92.5%)
Payments Capital assets	(171 182) (171 182)	(32 866) (32 866)	19.2% 19.2%	(29 925) (29 925)	17.5% 17.5%	(62 791) (62 791)	36.7% 36.7%	(25 770) (25 770)	27.0% 27.0%	16.1% 16.1%
Net Cash from/(used) Investing Activities	(167 459)	(32 800)	19.2%	(29 925)	17.5%	(62 542)		(25 770)	27.0%	
Cash Flow from Financing Activities Receipts Short term loans Borrowing long term/refinancing Increase (decrease) in consumer deposits	(3 219) (3 219)	(4)	.1% - .1%	2	(.1%)	(3)	- - .1%	46 - - 46	(3.0%) (3.0%)	(96.3%) (96.3%)
Payments Repayment of borrowing	-	(8 003) (8 003)	-	-		(8 003) (8 003)				
Net Cash from/(used) Financing Activities	(3 219)	(8 003)	248.7%	2	(.1%)	(8 005)	248.7%	46	1.2%	(96.3%)
Net Increase/(Decrease) in Cash held Cash(cash equivalents at the year begin: Cash(cash equivalents at the year end:	1 402 - 1 402	82 487 30 397 112 883	5 883.0% - 8 050.9%	(49 704) 112 883 63 180	(3 544.9%) 4 506.0%	32 783 30 397 63 180	2 338.1% 4 506.0%	16 275 50 561 66 836	(119.6%) (120.4%)	(405.4%) 123.3% (5.5%)

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		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	4 661	3.7%	4 340	3.4%	4 220	3.3%	112 829	89.5%	126 050	27.6%	(281)	(.2%)	-	
Trade and Other Receivables from Exchange Transactions - Electricity	2 988	11.3%	1 569	5.9%	1 262	4.8%	20 615	78.0%	26 435	5.8%	(21)	(.1%)	-	
Receivables from Non-exchange Transactions - Property Rates	3 738	6.0%	3 144	5.0%	2 738	4.4%	52 990	84.6%	62 611	13.7%	(74)	(.1%)	-	
Receivables from Exchange Transactions - Waste Water Management	2 446	3.8%	2 259	3.5%	2 188	3.4%	58 288	89.4%	65 182	14.3%	(112)	(.2%)	-	
Receivables from Exchange Transactions - Waste Management	3 107	3.6%	2 871	3.3%	2 803	3.2%	78 638	90.0%	87 419	19.1%	(167)	(.2%)	-	
Receivables from Exchange Transactions - Property Rental Debtors		-	-		-			-			-		-	
Interest on Arrear Debtor Accounts	3 031	3.5%	2 927	3.3%	2 826	3.2%	78 644	90.0%	87 427	19.1%	-		-	
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure		-	-		-	-		-	-		-		-	
Other	18	.8%	27	1.2%	13	.6%	2 132	97.4%	2 190	.5%	(15)	(.7%)	-	
Total By Income Source	19 988	4.4%	17 137	3.7%	16 050	3.5%	404 137	88.4%	457 313	100.0%	(669)	(.1%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 098	9.2%	1 966	8.6%	1 952	8.6%	16 741	73.6%	22 757	5.0%	(0)	-	-	
Commercial	3 091	7.0%	2 085	4.7%	1 449	3.3%	37 522	85.0%	44 147	9.7%	(22)	(.1%)	-	
Households	14 800	3.8%	13 086	3.4%	12 649	3.2%	349 874	89.6%	390 409	85.4%	(646)	(.2%)	-	
Other		-	-		-	-		-	-		-		-	
Total By Customer Group	19 988	4.4%	17 137	3.7%	16 050	3.5%	404 137	88.4%	457 313	100.0%	(669)	(.1%)		-

Part 5: Creditor Age Analysis

	0 - 30) Days	31 - 60 Days		61 - 9	0 Days	Over 9	0 Days	То	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-		-	-	-		-	-	-
Bulk Water		-		-		-	-			-
PAYE deductions		-	(45)	100.0%		-	-		(45)	(.2%)
VAT (output less input)		-		-		-	-			-
Pensions / Retirement		-		-		-	-			-
Loan repayments		-		-		-	-			-
Trade Creditors	22 420	75.4%	6 023	20.3%	1	-	1 285	4.3%	29 729	100.2%
Auditor-General		-		-		-	-			-
Other	-	-	-	-	-	-	-	-	-	-
Total	22 420	75.5%	5 978	20.1%	1	-	1 285	4.3%	29 684	100.0%

Municipal Manager	Mr S T R Ramakarane	051 933 9302	
Financial Manager	Mr T G Banda	051 933 9301	

FREE STATE: DIHLABENG (FS192) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2019

Part1: Operating Revenue and Expenditure

Part 1: Operating Revenue and Expenditure				2019/20				201	8/19	
	Budget	First C	Duarter	Second	Quarter	Year	to Date	Second	Quarter	
	Main	Actual	1st Q as % of	Actual	2nd Q as % of	Actual	Total	Actual	Total	Q2 of 2018/19 to
R thousands	appropriation	Expenditure	Main appropriation	Expenditure	Main appropriation	Expenditure	Expenditure as % of main appropriation	Expenditure	Expenditure as % of main appropriation	Q2 of 2019/20
Operating Revenue and Expenditure										
Operating Revenue	776 641	231 249	29.8%	197 928	25.5%	429 178	55.3%	187 355	50.5%	5.6%
Property rates	153 342	36 039	23.5%	29 918	19.5%	65 957	43.0%	27 152	58.8%	10.2%
Service charges - electricity revenue	222 050	62 675	28.2%	49 803	22.4%	112 478	50.7%	48 104	47.9%	3.5%
Service charges - water revenue	73 100	18 575	25.4%	19 747	27.0%	38 321	52.4%	18 921	49.6%	4.4%
Service charges - sanitation revenue	57 402	11 424	19.9%	11 313	19.7%	22 737	39.6%	13 779	51.1%	(17.9%)
Service charges - refuse revenue	52 222	11 230	21.5%	10 978	21.0%	22 207	42.5%	11 711	48.2%	(6.3%)
Rental of facilities and equipment	3 072	1 489	48.5%	1 306	42.5%	2 796	91.0%	1 354	151.5%	(3.5%)
Interest earned - external investments	200	(357)	(178.7%)	(157)	(78.6%)	(514)	(257.2%)	(77)	(35.6%)	103.0%
Interest earned - outstanding debtors	33 648	14 448	42.9%	15 308	45.5%	29 756	88.4%	14 095	63.7%	8.6%
Dividends received	1 000	7	.7%	-	-	7	.7%	-	.9%	-
Fines, penalties and forfeits	2 281	123	5.4%	163	7.2%	286	12.5%	26	4.3%	526.6%
Licences and permits	140	80	57.0%	67	48.0%	147	105.0%	64	170.5%	5.9%
Agency services	-	-			-	-	-		-	-
Transfers and subsidies	171 097	71 865	42.0%	56 948	33.3%	128 813	75.3%	50 662	75.9%	12.4%
Other revenue	7 086	3 652	51.5%	2 534	35.8%	6 186	87.3%	1 561	3.4%	62.3%
Gains	-	-	-	-	-	-	-	4	-	(100.0%)
Operating Expenditure	770 722	189 678	24.6%	169 684	22.0%	359 361	46.6%	216 785	42.0%	(21.7%)
Employee related costs	266 404	72 259	27.1%	72 436	27.2%	144 695	54.3%	66 812	53.9%	8.4%
Remuneration of councillors	16 829	4 248	25.2%	4 239	25.2%	8 486	50.4%	3 986	50.9%	6.3%
Debt impairment	101 112	2 740	2.7%	86	.1%	2 826	2.8%	894	20.7%	(90.3%)
Depreciation and asset impairment	78 991									(,
Finance charges	9 200	9 572	104.0%	5 324	57.9%	14 896	161.9%	4 235	78.9%	25.7%
Bulk purchases	165 000	64 989	39.4%	33 929	20.6%	98 918	60.0%	82 418	59.6%	(58.8%)
Other Materials	13 147	4 452	33.9%	4 574	34.8%	9 026	68.7%	3 980	34.0%	14.9%
Contracted services	74 287	22 579	30.4%	31 851	42.9%	54 430	73.3%	31 826	45.6%	.1%
Transfers and subsidies	4 500	977	21.7%	745	16.5%	1 722	38.3%	2 412	44.6%	(69.1%)
Other expenditure	41 252	7 680	18.6%	16 500	40.0%	24 180	58.6%	20 222	32.6%	(18.4%)
Losses	-	183	-	-	-	183	-	-	-	
Surplus/(Deficit)	5 918	41 571		28 245		69 816		(29 430)		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	62 008	21 904	35.3%	20 245	32.9%	42 282	68.2%	3 455	54.1%	489.8%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH, PE										
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-		-	-	-
Surplus/(Deficit) after capital transfers and contributions	67 926	63 475		48 623		112 098		(25 975)		
Taxation		-		-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	67 926	63 475		48 623		112 098		(25 975)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	67 926	63 475		48 623		112 098		(25 975)		
Share of surplus/ (deficit) of associate		-	-		-	-	-	-	-	-
Surplus/(Deficit) for the year	67 926	63 475		48 623		112 098		(25 975)		

				2019/20				201	8/19	
	Budget	First C	Quarter	Second	Quarter	Year 1	o 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 2018/19 to Q2 of 2019/20
Capital Revenue and Expenditure										
Source of Finance	67 388	14 147	21.0%	21 693	32.2%	35 840	53.2%	1 113	53.8%	1 848.6%
National Government	63 008	13 643	21.7%	21 212	33.7%	34 855	55.3%	-	-	(100.0%)
Provincial Government	-	-	-	-	-		-	-	-	-
District Municipality		-			-		-	-		-
Transfers and subsidies - capital (monetary alloc) (Departm Agencies, HH,		-			-		-	-	-	-
Transfers recognised - capital	63 008	13 643	21.7%	21 212	33.7%	34 855	55.3%	-	-	(100.0%)
Borrowing	-	-			-		-	-	-	
Internally generated funds	4 380	504	11.5%	481	11.0%	985	22.5%	1 113	53.8%	(56.8%)
	-	-		-	-		-	-	-	-
Capital Expenditure Functional	67 388	14 147	21.0%	21 693	32.2%	35 840	53.2%	20 269	39.8%	7.0%
Municipal governance and administration	4 300	504	11.7%	296	6.9%	800	18.6%	1 100	55.5%	(73.1%)
Executive and Council	300	60	20.1%	118	39.5%	179	59.6%	112	30.1%	6.19
Finance and administration	4 000	444	11.1%	177	4.4%	621	15.5%	988	59.8%	(82.0%
Internal audit	-	-	-		-		-	-	-	-
Community and Public Safety	-	-		-	-		-	-		-
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-			-		-	-		-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-		-	-	-	-
Economic and Environmental Services	63 088	13 643	21.6%	21 397	33.9%	35 040	55.5%	19 156	39.0%	11.7%
Planning and Development	63 088	13 643	21.6%	21 397	33.9%	35 040	55.5%	19 156	39.0%	11.79
Road Transport Environmental Protection	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	(100.0%
Trading Services Energy sources	-	-		-	-		-	13		(100.0%)
Water Management		-		-	-			13	-	(100.0%
Water Management								13		(100.076
Waste Management								_		
Other										
outor										

				2019/20				201		
	Budget	First C	Quarter	Second	Quarter	Year	to Date	Second	I 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 2018/19 to Q2 of 2019/20
Cash Flow from Operating Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Property rates Service charges					-					
Other revenue Transfers and Subsidies - Operational Transfers and Subsidies - Capital Interest Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(588 120)	(186 562)	31.7%	(169 280)	28.8%	(355 842)	60.5%	(214 622)	51.0%	(21.1%)
Suppliers and employees	(576 920)	(176 206)	30.5%	(163 529)	28.3%	(339 735)		(209 244)	50.5%	(21.8%)
Finance charges	(9 200)	(9 572)	104.0%	(5 324)	57.9%	(14 896)	161.9%	(4 235)	78.9%	25.7%
Transfers and grants	(2 000)	(784)	39.2%	(427)	21.4%	(1 211)	60.6%	(1 142)		(62.6%)
Net Cash from/(used) Operating Activities	(588 120)	(186 562)	31.7%	(169 280)	28.8%	(355 842)	60.5%	(214 622)	51.0%	(21.1%)
Cash Flow from Investing Activities										
Receipts										
Proceeds on disposal of PPE		-	-		-		-	-	-	-
Decrease (Increase) in non-current debtors (not used)				-	-	-	-	-		-
Decrease (increase) in non-current receivables	-					-		-	-	-
Decrease (increase) in non-current investments	-					-		-	-	-
Payments		-	-	-	-	-	-	-	-	-
Capital assets	-					-	-	-	-	-
Net Cash from/(used) Investing Activities		-	-		-		-	-	-	-
Cash Flow from Financing Activities										
Receipts	(4 757)	(347)	7.3%	200 065	(4 206.1%)	199 718	(4 198.8%)	37	(8.7%)	537 983.5%
Short term loans	-	-	-		-	-	-	-	-	-
Borrowing long term/refinancing			-		· · ·	-	· · · · ·	-	· · ·	-
Increase (decrease) in consumer deposits	(4 757)	(347)	7.3%	200 065	(4 206.1%)	199 718	(4 198.8%)	37	(8.7%)	537 983.5%
Payments	(3 483)	(4 935)	141.7%	(4 935)	141.7%	(9 869)		-	131.3%	(100.0%)
Repayment of borrowing Net Cash from/(used) Financing Activities	(3 483)	(4 935) (5 282)	141.7% 64.1%	(4 935) 195 130	141.7% (2 368.3%)	(9 869) 189 848	283.4% (2 304.2%)	. 37	131.3% (362.1%)	(100.0%) 524 711.8%
Net Increase/(Decrease) in cash held	(596 359)	(191 844)	32.2%	25 850	(4.3%)	(165 994)		(214 584)	52.0%	(112.0%)
Cash/cash equivalents at the year begin:		4 541	-	(187 175)		4 541	-	(118 274)	(1 063.4%)	58.3%
Cash/cash equivalents at the year end:	(596 359)	(187 175)	31.4%	(156 663)	26.3%	(156 663)	26.3%	(332 859)	51.4%	(52.9%)

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 -I 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	7 788	3.6%	5 543	2.6%	4 637	2.2%	197 069	91.6%	215 038	18.9%	-	-		-
Trade and Other Receivables from Exchange Transactions - Electricity	12 333	36.7%	4 315	12.8%	2 171	6.5%	14 825	44.1%	33 644	3.0%	-	-		-
Receivables from Non-exchange Transactions - Property Rates	7 650	5.5%	3 666	2.7%	3 071	2.2%	123 764	89.6%	138 151	12.2%	-	-		
Receivables from Exchange Transactions - Waste Water Management	3 876	3.1%	2 699	2.1%	2 476	1.9%	117 985	92.9%	127 037	11.2%	-	-		
Receivables from Exchange Transactions - Waste Management	3 834	2.4%	3 019	1.9%	2 915	1.8%	149 185	93.9%	158 953	14.0%	-			
Receivables from Exchange Transactions - Property Rental Debtors			-	-	-	-		-	-		-		-	
Interest on Arrear Debtor Accounts	5 161	2.2%	5 098	2.1%	4 986	2.1%	223 813	93.6%	239 059	21.0%	-		-	
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-		-	-	-	-	-	-	-	-	-	-
Other	200 661	89.2%	412	.2%	348	.2%	23 589	10.5%	225 010	19.8%	-	-	-	-
Total By Income Source	241 303	21.2%	24 754	2.2%	20 604	1.8%	850 230	74.8%	1 136 892	100.0%	-	-	-	
Debtors Age Analysis By Customer Group														
Organs of State	3 841	4.1%	3 673	3.9%	3 448	3.7%	83 385	88.4%	94 347	8.3%		-	-	-
Commercial	15 995	13.4%	5 100	4.3%	2 683	2.2%	95 973	80.1%	119 752	10.5%		-		-
Households	221 447	24.0%	15 961	1.7%	14 453	1.6%	669 455	72.7%	921 315	81.0%	-	-		-
Other	21	1.4%	20	1.3%	19	1.3%	1 418	95.9%	1 478	.1%	-			
Total By Customer Group	241 303	21.2%	24 754	2.2%	20 604	1.8%	850 230	74.8%	1 136 892	100.0%		-	-	

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 9	0 Days	Over 9	90 Days	Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	17 449	5.5%	17 890	5.7%	280 395	88.8%	315 735	69.7%
Bulk Water	-	-	-	-		-	-	-	-	
PAYE deductions	-	-	-					-		-
VAT (output less input)	-	-	-					-		-
Pensions / Retirement	-	-	-					-		-
Loan repayments	-	-	-					-		-
Trade Creditors	664	.7%	4 908	5.0%	16 431	16.7%	76 260	77.6%	98 264	21.7%
Auditor-General	1 623	38.4%	2 606	61.6%	1			-	4 230	.9%
Other	-	-	-			-	34 594	100.0%	34 594	7.6%
Total	2 287	.5%	24 963	5.5%	34 322	7.6%	391 250	86.4%	452 822	100.0%

Municipal Manager	Mr Busa Molatseli	058 303 5732	
Financial Manager	Mr Khiba	058 303 5732	

FREE STATE: NKETOANA (FS193) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2019

Part1: Operating Revenue and Expenditure

Part 1: Operating Revenue and Expenditure				2019/20				201	8/19	
	Budget	First 0	Quarter	Second	Quarter	Year 1	o 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 2018/19 to Q2 of 2019/20
Operating Revenue and Expenditure										
Operating Revenue	331 321	112 075	33.8%	83 550	25.2%	195 625	59.0%	63 125	45.9%	32.4%
Property rates	19 803	4 0 2 6	20.3%	3 860	19.5%	7 886	39.8%	4 566	48.2%	(15.5%)
Service charges - electricity revenue	51 803	15 222	29.4%	13 768	26.6%	28 990	56.0%	8 9 1 9	39.1%	54.4%
Service charges - water revenue	49 411	16 062	32.5%	14 383	29.1%	30 445	61.6%	11 715	43.4%	22.8%
Service charges - sanitation revenue	23 443	6 855	29.2%	6 253	26.7%	13 109	55.9%	5 387	51.3%	16.1%
Service charges - refuse revenue	24 567	6 700	27.3%	6 004	24.4%	12 704	51.7%	5 379	52.0%	11.6%
Rental of facilities and equipment	965	140	14.5%	145	15.0%	285	29.5%	120	31.2%	20.7%
Interest earned - external investments	844	105	12.5%	66	7.8%	171	20.3%	519	39.2%	(87.3%
Interest earned - outstanding debtors	44 540	11 995	26.9%	12 622	28.3%	24 616	55.3%	11 119	51.5%	13.59
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	205	30	14.8%	54	26.2%	84	41.0%	181	29.7%	(70.4%)
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-			-		-	-	-	-
Transfers and subsidies	111 729	50 708	45.4%	26 206	23.5%	76 914	68.8%	14 437	52.7%	81.5%
Other revenue	4 013	232	5.8%	190	4.7%	422	10.5%	783	7.3%	(75.7%)
Gains	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	332 586	81 813	24.6%	71 492	21.5%	153 304	46.1%	89 824	34.0%	(20.4%)
Employee related costs	114 454	21 401	18.7%	19 993	17.5%	41 395	36.2%	30 462	27.0%	(34.4%)
Remuneration of councillors	6 357	929	14.6%	929	14.6%	1 858	29.2%			(100.0%)
Debt impairment	41 688	20 051	48.1%	8 795	21.1%	28 846	69.2%	12 965	57.2%	(32.2%)
Depreciation and asset impairment	41 211	-		-	-	-	-		-	-
Finance charges	12 002	5 612	46.8%	8 806	73.4%	14 418	120.1%	8 097	44.7%	8.89
Bulk purchases	58 912	14 590	24.8%	12 584	21.4%	27 174	46.1%	-	-	(100.0%)
Other Materials	11 307	2 294	20.3%	3 939	34.8%	6 232	55.1%	1 658	58.4%	137.6%
Contracted services	14 078	5 545	39.4%	4 397	31.2%	9 942	70.6%	7 949	60.5%	(44.7%
Transfers and subsidies	-	-	-	-	-	-	-	4	40.4%	(100.0%
Other expenditure	32 577	11 390	35.0%	12 049	37.0%	23 439	72.0%	28 690	47.1%	(58.0%
Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(1 265)	30 263		12 059		42 321		(26 699)		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist	92 582	2 275	2.5%	13 445	14.5%	15 721	17.0%	851	2.1%	1 479.3%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH, PE	-	-	-	-	-	-			-	-
Transfers and subsidies - capital (in-kind - all)	-				-					-
Surplus/(Deficit) after capital transfers and contributions	91 317	32 538		25 504		58 042		(25 848)		
Taxation	-	-			-			-	-	-
Surplus/(Deficit) after taxation	91 317	32 538		25 504		58 042		(25 848)		
Attributable to minorities	-	-		-	-	-		-	-	-
Surplus/(Deficit) attributable to municipality	91 317	32 538		25 504		58 042		(25 848)		
Share of surplus/ (deficit) of associate					-			(== = = = ;	-	-
Surplus/(Deficit) for the year	91 317	32 538		25 504		58 042		(25 848)		

• • •				2019/20				201	8/19	
	Budget	First C	Quarter	Second	Quarter	Year 1	to Date	Second	I 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 2018/19 to Q2 of 2019/20
R thousands							-+++			
Capital Revenue and Expenditure										
Source of Finance	91 313	7 534	8.3%	9 984	10.9%	17 518	19.2%	74	.3%	13 474.8%
National Government	91 313	7 534	8.3%	9 984	10.9%	17 518	19.2%	74	.3%	13 474.8%
Provincial Government					-			-	-	
District Municipality					-			-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH,		-			-		-	-	-	-
Transfers recognised - capital	91 313	7 534	8.3%	9 984	10.9%	17 518	19.2%	74	.3%	13 474.8%
Borrowing		-						-		-
Internally generated funds		-						-		-
		-		-	-	-	-	-	-	-
Capital Expenditure Functional	91 313	7 534	8.3%	10 748	11.8%	18 282	20.0%	816	3.1%	1 217.0%
Municipal governance and administration					-		-	74	-	(100.0%)
Executive and Council	-	-	-		-	-		-	-	
Finance and administration	-	-	-	-	-		-	74	-	(100.0%)
Internal audit		-		-	-		-	-	-	-
Community and Public Safety	13 421	2 139	15.9%	1 326	9.9%	3 466	25.8%	-	-	(100.0%)
Community and Social Services		-						-		-
Sport And Recreation	13 421	2 139	15.9%	1 326	9.9%	3 466	25.8%	-	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing		-		-		-			-	-
Health	-	-	-		-	-	-	-	-	-
Economic and Environmental Services	13 999	870	6.2%	2 374	17.0%	3 244	23.2%	-	-	(100.0%)
Planning and Development		-	-	-			-	-	-	-
Road Transport	13 999	870	6.2%	2 374	17.0%	3 244	23.2%	-	-	(100.0%)
Environmental Protection	-		-	-	-		-	-	-	-
Trading Services	63 893 172	4 525	7.1%	7 048 142	11.0% 82.4%	11 573 142	18.1% 82.4%		3.5%	849.2% (100.0%)
Energy sources Water Management	62 145	4 149	- 6.7%	6 1 4 1	82.4%	142	82.4%		-	(100.0%)
Water Management Waste Water Management	62 145	4 149	6.7% 23.9%	0 141	9.9%	10 290	23.9%		-	(100.0%)
Waste Water Management	1 5/5	3/0	23.9%	765	1	765	23.976	743	450.4%	3.0%
Other	-	-		765		765		743	430.476	5.076
Ulici	-	-	-	-	-		-	-	-	-

				2019/20				2018/19		
	Budget	First C	Quarter	Second	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 2018/19 to Q2 of 2019/20
Cash Flow from Operating Activities										
Receipts	473 417	92 921	19.6%	72 330	15.3%	165 251	34.9%	38 373	52.2%	88.5%
Property rates Service charges	20 476 198 718	2 243 28 803	11.0% 14.5%	2 355 22 682	11.5% 11.4%	4 598 51 484	22.5% 25.9%	2 334 19 763	9 501 660.7%	.9% 14.8%
Other revenue Transfers and Subsidies - Operational Transfers and Subsidies - Capital Interest Dividends	4 529 111 729 92 582 45 383	444 43 088 18 165 179	9.8% 38.6% 19.6% .4%	372 30 785 16 019 117	8.2% 27.6% 17.3% .3%	815 73 873 34 184 296	18.0% 66.1% 36.9% .7%	1 026 14 554 - 696	8.8% 56.8% 15.1% 2.1%	(63.8%) 111.5% (100.0%) (83.2%)
Payments Suppliers and employees Finance charges Transfers and grants Net Cash from/(used) Operating Activities	(244 068) (232 066) (12 002) - - 229 349	(60 389) (54 776) (5 612) - - 	24.7% 23.6% 46.8% - 14.2%	(60 490) (51 684) (8 806) - - 11 840	24.8% 22.3% 73.4% - 5.2%	(120 878) (106 460) (14 418) - - 44 372	45.9%	(76 859) (68 758) (8 097) (4) (38 486)	37.0% 36.3% 44.7% 40.4% (90.2%)	(21.3%) (24.8%) 8.8% (100.0%) (130.8%)
	227 347	52 555	14.270	11 040	5.270	44 572	17.370	(30 400)	(70.270)	(130.070)
Cash Flow from Investing Activities Receipts Proceeds on disposal of PPE Decrease (increase) in non-current debters (not used) Decrease (increase) in non-current receivables Decrease (increase) in non-current investments	225 755 - - 224 361 1 393	-	-		-		-	-	-	-
Payments Capital assets	(91 313) (91 313)	(11 087) (11 087)	12.1% 12.1%	(12 256) (12 256)	13.4% 13.4%	(23 343) (23 343)	25.6%	(101) (101)	1.5% 1.5%	12 063.3% 12 063.3%
Net Cash from/(used) Investing Activities	134 441	(11 087)	(8.2%)	(12 256)	(9.1%)	(23 343)	(17.4%)	(101)	(.6%)	12 063.3%
Cash Flow from Financing Activities Receipts Short term loans Borrowing long term/refinancing	(1 719)			5	(.3%)	5	(.3%)	17	(1.1%)	(69.6%)
Increase (decrease) in consumer deposits Payments Repayment of borrowing	(1 719)	(2 653) (2 653)		5	(.3%) - -	5 (2 653) (2 653)	-	17 -	(1.1%)	(69.6%) - -
Net Cash from/(used) Financing Activities	(1 719)	(2 653)	154.3%	5	(.3%)	(2 648)	154.0%	17	114.6%	(69.6%)
Net Increase/(Decrease) in cash held Cash/cash equivalents at the year begin: Cash/cash equivalents at the year end:	362 071 - 362 071	18 792 5 942 24 734	5.2% 6.8%	(411) 24 734 24 323	(.1%) 6.7%	18 381 5 942 24 323	5.1% - 6.7%	(38 569) 49 061 8 292	15.7% - 6.2%	(98.9%) (49.6%) 193.3%

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		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	9 453	6.6%	3 617	2.5%	4 589	3.2%	126 486	87.7%	144 145	26.5%	(7 466)	(5.2%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 989	25.8%	686	4.4%	403	2.6%	10 392	67.2%	15 470	2.8%	(847)	(5.5%)	-	-
Receivables from Non-exchange Transactions - Property Rates	1 672	5.2%	566	1.8%	886	2.8%	28 812	90.2%	31 937	5.9%	(296)	(.9%)	-	-
Receivables from Exchange Transactions - Waste Water Management	4 057	5.8%	1 554	2.2%	1 514	2.2%	63 201	89.9%	70 327	12.9%	(3 422)	(4.9%)	-	-
Receivables from Exchange Transactions - Waste Management	4 136	5.2%	1 783	2.3%	1 743	2.2%	71 284	90.3%	78 946	14.5%	(3 941)	(5.0%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-		-	-	-	-	257	100.0%	257	-	(1)	(.5%)	-	-
Interest on Arrear Debtor Accounts	8 446	4.9%	4 077	2.4%	3 978	2.3%	156 844	90.5%	173 345	31.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-		-	-	-	-	-		-	-	-	-	-	-
Other	161	.5%	25	.1%	38	.1%	29 151	99.2%	29 374	5.4%	(2 085)	(7.1%)	-	-
Total By Income Source	31 914	5.9%	12 308	2.3%	13 151	2.4%	486 427	89.4%	543 801	100.0%	(18 059)	(3.3%)		-
Debtors Age Analysis By Customer Group														
Organs of State	4 436	5.6%	1 609	2.0%	1 653	2.1%	71 965	90.3%	79 664	14.6%	(142)	(.2%)		
Commercial	4 945	23.8%	372	1.8%	391	1.9%	15 079	72.5%	20 787	3.8%	(38)	(.2%)	-	-
Households	22 534	5.1%	10 327	2.3%	11 106	2.5%	399 382	90.1%	443 350	81.5%	(17 879)	(4.0%)	-	-
Other	-	-		-	-	-	-	-	-		-			-
Total By Customer Group	31 914	5.9%	12 308	2.3%	13 151	2.4%	486 427	89.4%	543 801	100.0%	(18 059)	(3.3%)	-	-

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 9	0 Days	Over	90 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	24 809	18.5%	8 938	6.7%	15 690	11.7%	84 968	63.2%	134 405	100.4%
Auditor-General	-	-		-	-	-		-	-	-
Other	-	-		-	-	-	(498)	100.0%	(498)	(.4%)
Total	24 809	18.5%	8 938	6.7%	15 690	11.7%	84 470	63.1%	133 907	100.0%

Contact Details

Municipal Manager	Mr MZWANDILE PENWELL MANZI	058 863 2811
Financial Manager	Mr XOLANI MALINDI	058 863 2811
Source Local Government Database		

FREE STATE: MALUTI-A-PHOFUNG (FS194) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2019

Part1: Operating Revenue and Expenditure

Part 1: Operating Revenue and Expenditure				2019/20				201	18/19	
	Budget	First 0	Duarter	Second	Quarter	Year 1	o Date	Second	d Quarter	
	Main	Actual	1st Q as % of	Actual	2nd Q as % of	Actual	Total	Actual	Total	Q2 of 2018/19 to
R thousands	appropriation	Expenditure	Main appropriation	Expenditure	Main appropriation	Expenditure	Expenditure as % of main appropriation	Expenditure	Expenditure as % of main appropriation	Q2 of 2019/20
Operating Revenue and Expenditure										
Operating Revenue	1 614 149	377 142	23.4%	183 069	11.3%	560 211	34.7%	314 320	43.7%	(41.8%)
	189 074	42 292	23.4%	38 755	20.5%	81 047	42.9%	314 320 37 642	43.7%	(41.0%)
Property rates		42 292			20.5%			37 642 51 566		(9.5%)
Service charges - electricity revenue	367 221 83 213	62 961	17.1%	46 670 17 973	12.7%	109 631 31 684	29.9% 38.1%	21 245	31.3% 51.1%	(9.5%) (15.4%)
Service charges - water revenue	45 705	8 5 10	16.5% 18.6%	7 837	21.6%	31 684	38.1%	21 245 8 563	51.1%	(15.4%) (8.5%)
Service charges - sanitation revenue	45 705	8 4 5 7	18.6%	7 497	17.1%	15 954	35.8%	8 563	41.5%	(8.5%) (6.7%)
Service charges - refuse revenue	41 482		20.4%	/ 49/ 451	18.1%	15 954	38.5%	8 032	41.9%	
Rental of facilities and equipment	3 174	218 423	14.6%	451	30.2%	668 821	44.7% 25.9%	456	51.1%	(1.1%) (53.4%)
Interest earned - external investments	24 910	423		398	12.0%	621	20.976	800		(53.4%) (100.0%)
Interest earned - outstanding debtors Dividends received	24 910			4	-	4	-	-	(.1%)	(100.0%)
Fines, penalties and forfeits	6 759	62	.9%	368	5.4%	430	6.4%	763	10.4%	(51.7%)
Licences and permits	0 / 04	02	.976	308	0.476	430	0.4%	/03	10.47	(01.7%)
Agency services	-		-		-		-	-	-	-
Transfers and subsidies	608 624	239 983	39.4%	60 144	9.9%	300 127	49.3%	184 702	52.1%	(67.4%)
Other revenue	242 493	239 983	.2%	2 971	9.9%	300 127	49.3%	184 702	52.1%	(67.476) 499.4%
Gains	242 493	524	.276	29/1	1.276	3 490	1.476	490	9.87	499.470
				-				-		
Operating Expenditure	3 488 458	156 430	4.5%	747 009	21.4%	903 439	25.9%	170 633	14.8%	337.8%
Employee related costs	537 138	139 204	25.9%	132 250	24.6%	271 454	50.5%	126 382	49.7%	4.6%
Remuneration of councillors	26 021	4 098	15.7%	2 413	9.3%	6 511	25.0%	6 485	52.0%	(62.8%)
Debt impairment	500 000	-	-	-	-		-	-	-	-
Depreciation and asset impairment	505 026	-	-	-	-		-	-	-	-
Finance charges	367 066	160	-	232 546	63.4%	232 706	63.4%	189	5.0%	123 224.0%
Bulk purchases	982 071	575	.1%	340 326	34.7%	340 901	34.7%	1 109	.5%	30 575.5%
Other Materials	48 739	374	.8%	3 100	6.4%	3 474	7.1%	7 495	26.5%	(58.6%)
Contracted services	189 349	8 265	4.4%	29 282	15.5%	37 547	19.8%	21 448	19.0%	36.5%
Transfers and subsidies	154 718	-			-		-	1 955	1.5%	(100.0%)
Other expenditure	176 499	3 735	2.1%	7 092	4.0%	10 827	6.1%	5 570	9.3%	27.3%
Losses	1 830	19	1.1%	-	-	19	1.1%	-	-	-
Surplus/(Deficit)	(1 874 309)	220 711		(563 940)		(343 228)		143 687		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist		12 795	5.9%	14 740	6.8%	27 535	12.7%	-	-	(100.0%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH, PE	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (in-kind - all)						-	-	-		
Surplus/(Deficit) after capital transfers and contributions	(1 657 346)	233 506		(549 199)		(315 693)		143 687		
Taxation	-	-		-	-	-	-	-		-
Surplus/(Deficit) after taxation	(1 657 346)	233 506		(549 199)		(315 693)		143 687		
Attributable to minorities		-					-	-		-
Surplus/(Deficit) attributable to municipality	(1 657 346)	233 506		(549 199)		(315 693)		143 687		
Share of surplus/ (deficit) of associate		-	-		-		-	-		-
Surplus/(Deficit) for the year	(1 657 346)	233 506		(549 199)		(315 693)		143 687		

				2019/20				201	8/19	
	Budget	First 0	Duarter	Second	Quarter	Year 1	to Date	Second	I 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 2018/19 to Q2 of 2019/20
Capital Revenue and Expenditure										
Source of Finance	229 981	13 380	5.8%	71 081	30.9%	84 461	36.7%	39 811	32.1%	78.5%
National Government	209 042	13 380	5.0 % 6.4%	64 970	31.1%	78 350	30.7%	39 811	32.1%	
	209 042	13 380	0.4%	64 970	31.1%	/8 350	37.5%	39811	33.1%	03.2%
Provincial Government					-		-	-	-	
District Municipality					-		-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,							-			
Transfers recognised - capital	209 042	13 380	6.4%	64 970	31.1%	78 350	37.5%	39 811	33.1%	63.2%
Borrowing	-				-		-	-	-	-
Internally generated funds	20 940			6 111	29.2%	6 111	29.2%	-	-	(100.0%)
					-		-	-	-	-
Capital Expenditure Functional	229 981	13 380	5.8%	71 081	30.9%	84 461	36.7%	39 811	30.5%	78.5%
Municipal governance and administration	13 940	-		51	.4%	51	.4%	-	-	(100.0%)
Executive and Council	10 135	-	-	18	.2%	18	.2%	-	-	(100.0%)
Finance and administration	3 804	-	-	33	.9%	33	.9%	-	-	(100.0%)
Internal audit	-	-	-	-	-		-	-	-	-
Community and Public Safety	30 629	3 138	10.2%	11 613	37.9%	14 751	48.2%	17 767	43.9%	(34.6%)
Community and Social Services	23 231	2 225	9.6%	9 904	42.6%	12 130	52.2%	12 245	40.5%	
Sport And Recreation	7 399	912	12.3%	1 709	23.1%	2 621	35.4%	5 521	53.6%	(69.1%)
Public Safety	-	-	-		-		-	-	-	-
Housing	-	-	-		-		-	-	-	-
Health	-	-			-			-	-	
Economic and Environmental Services	46 584	2 478	5.3%	21 229	45.6%	23 707	50.9%	6 340	34.2%	234.8%
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	46 584	2 478	5.3%	21 229	45.6%	23 707	50.9%	6 340	34.2%	234.8%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	138 829	7 765	5.6%	38 187	27.5%	45 952	33.1%	15 704	24.8%	143.2%
Energy sources	19 200	-	-	1 705	8.9%	1 705	8.9%	3 246	22.4%	
Water Management	72 968	3 433	4.7%	12 910	17.7%	16 343	22.4%	3 984	11.5%	
Waste Water Management	46 661	4 331	9.3%	23 572	50.5%	27 903	59.8%	8 474	45.5%	178.2%
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-		-	-	-	-

				2019/20				201		
	Budget	First C	Quarter	Second	Quarter	Year 1	o 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 2018/19 to Q2 of 2019/20
Cash Flow from Operating Activities										
Receipts		-	-	-	-	-	-		-	-
Property rates Service charges		-					-			
Other revenue Transfers and Subsidies - Operational Transfers and Subsidies - Capital Interest	-	-	-	-	-	-	-	-	-	-
Dividends Payments	(2 481 602)	(156 411)	6.3%	(747 009)	30.1%	(903 420)	36.4%	(170 633)	19.6%	337.8%
Suppliers and employees	(2 401 002) (1 959 818)	(156 411) (156 251)	8.0%	(514 463)	26.3%	(670 714)	30.4%	(170 633) (168 489)	21.4%	205.3%
Finance charges	(367 066)	(160)	-	(232 546)	63.4%	(232 706)	63.4%	(189)		
Transfers and grants	(154 718)	-		-	-		-	(1 955)		(100.0%
Net Cash from/(used) Operating Activities	(2 481 602)	(156 411)	6.3%	(747 009)	30.1%	(903 420)	36.4%	(170 633)	19.6%	337.8%
Cash Flow from Investing Activities										
Receipts		-		-			-			
Proceeds on disposal of PPE		-					-			
Decrease (Increase) in non-current debtors (not used)		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables				-	-			-	-	-
Decrease (increase) in non-current investments		-		-	-		-	-	-	-
Payments		-	-	-	-		-	-	-	-
Capital assets		-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities		-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities										
Receipts		10		28		38	-	17	-	60.5%
Short term loans		-		-	-		-	-	-	-
Borrowing long term/refinancing	-	-		-			-	-	-	-
Increase (decrease) in consumer deposits		10		28	-	38	-	17	-	60.59
Payments		-		-	-		-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities		10		28	-	38	-	17	-	60.5%
Net Increase/(Decrease) in cash held	(2 481 602)	(156 401)	6.3%	(746 981)		(903 382)	36.4%	(170 615)		337.8%
Cash/cash equivalents at the year begin:	-	153 273	-	(3 128)	-	153 273	-	(143 697)	-	(97.8%
Cash/cash equivalents at the year end:	(2 481 602)	(3 128)	.1%	(825 478)	33.3%	(825 478)	33.3%	(314 312)	19.6%	162.6%

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														1 I
Trade and Other Receivables from Exchange Transactions - Water	7 385	1.6%	8 756	1.9%	10 379	2.2%	438 608	94.3%	465 128	27.4%	-		-	, . I
Trade and Other Receivables from Exchange Transactions - Electricity	11 886	3.9%	15 390	5.0%	14 875	4.9%	263 760	86.2%	305 912	18.0%		-	-	ı - I
Receivables from Non-exchange Transactions - Property Rates	12 145	3.0%	11 399	2.8%	11 062	2.7%	368 452	91.4%	403 058	23.8%	-		-	, . I
Receivables from Exchange Transactions - Waste Water Management	3 439	2.0%	3 199	1.8%	3 169	1.8%	165 388	94.4%	175 195	10.3%	-		-	, . I
Receivables from Exchange Transactions - Waste Management	3 036	1.8%	2 970	1.7%	2 935	1.7%	162 279	94.8%	171 220	10.1%	-		-	ı - I
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-		-	-	-	-	-	-	-	-	-	ı - I
Interest on Arrear Debtor Accounts	7	-	0	-	-	-	144 077	100.0%	144 085	8.5%	-		-	
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-		-	-	-	-	-	-	-	-	-	r - I
Other	438	1.4%	131	.4%	106	.3%	30 409	97.8%	31 084	1.8%	-	-	-	· · · ·
Total By Income Source	38 337	2.3%	41 845	2.5%	42 525	2.5%	1 572 973	92.8%	1 695 681	100.0%		-		
Debtors Age Analysis By Customer Group														
Organs of State	13 935	3.9%	14 494	4.0%	15 259	4.2%	317 898	87.9%	361 586	21.3%	-	-	-	I
Commercial	11 657	2.9%	13 941	3.4%	12 567	3.1%	368 470	90.6%	406 634	24.0%	-		-	, - I
Households	12 746	1.4%	13 410	1.4%	14 700	1.6%	886 606	95.6%	927 461	54.7%	-		-	, - I
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total By Customer Group	38 337	2.3%	41 845	2.5%	42 525	2.5%	1 572 973	92.8%	1 695 681	100.0%	-	-		

Part 5: Creditor Age Analysis

			31 - 60 Days		61 - 9	0 Days	Over	90 Days	Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	110 730	9.7%	100 998	8.8%	934 357	81.5%		-	1 146 085	94.5%
Bulk Water		-		-	57 770	100.0%		-	57 770	4.8%
PAYE deductions		-		-	-			-		-
VAT (output less input)		-		-	-			-		-
Pensions / Retirement		-		-	-			-		-
Loan repayments		-		-	-			-		-
Trade Creditors	1 542	16.5%	668	7.2%	7 117	76.3%		-	9 327	.8%
Auditor-General		-		-	43	100.0%		-	43	-
Other		-		-	-	-		-	-	
Total	112 272	9.3%	101 665	8.4%	999 287	82.4%		-	1 213 224	100.0%

Contact Details

	1	058 718 3767 058 718 3709
Source Local Government Database		

FREE STATE: PHUMELELA (FS195) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2019

Part1: Operating Revenue and Expenditure

Part 1: Operating Revenue and Expenditure				2019/20				201	18/19	
	Budget	First 0	Duarter	Second	Quarter	Year 1	o Date	Second	d Quarter	1
	Main	Actual	1st Q as % of	Actual	2nd Q as % of	Actual	Total	Actual	Total	Q2 of 2018/19 to
R thousands	appropriation	Expenditure	Main appropriation	Expenditure	Main appropriation	Expenditure	Expenditure as % of main appropriation	Expenditure	Expenditure as % of main appropriation	Q2 of 2019/20
Operating Revenue and Expenditure										
	154 617	44 430	28.7%	11 078	7.2%	55 508	35.9%	21 227	31.1%	(47.8%)
Operating Revenue										
Property rates	13 232	8 536	64.5%	1 272	9.6%	9 808	74.1%	1 727	91.0%	(26.3%)
Service charges - electricity revenue	8 338	137	1.6%	141	1.7%	278	3.3%	6 570	81.9%	(97.8%)
Service charges - water revenue	13 206	866	6.6%	2 002	15.2%	2 867	21.7%	4 158	53.9%	(51.9%)
Service charges - sanitation revenue	11 550	1 918	16.6%	1 906	16.5%	3 824	33.1%	2 810	71.3%	(32.2%)
Service charges - refuse revenue	10 095	1 878	18.6%	1 876	18.6%	3 755	37.2%	2 679	53.3%	(30.0%)
Rental of facilities and equipment	4 465	74	1.7%	62	1.4%	135	3.0%	155	8.8%	(60.3%)
Interest earned - external investments	220	-	-	3	1.3%	3	1.3%	-	-	(100.0%)
Interest earned - outstanding debtors	12 634	2 198	17.4%	3 631	28.7%	5 829	46.1%	3 062	60.7%	18.6%
Dividends received	-	-			-		-	-	-	-
Fines, penalties and forfeits	57	7	12.4%	45	77.8%	52	90.1%	-	-	(100.0%)
Licences and permits	-	-			-		-	-	-	-
Agency services	-	-			-		-	-	-	-
Transfers and subsidies	79 999	27 337	34.2%		-	27 337	34.2%	-	-	-
Other revenue	821	1 479	180.2%	140	17.1%	1 620	197.3%	66	68.1%	113.2%
Gains	-	-	-	-	-	-	-	-	-	
Operating Expenditure	154 525	4 401	2.8%	22 830	14.8%	27 231	17.6%	10 524	16.4%	116.9%
Employee related costs	74 092	34		11 953	16.1%	11 987	16.2%	38	.1%	31 729.0%
Remuneration of councillors	6 477	-		1 029	15.9%	1 029	15.9%	-		(100.0%)
Debt impairment	10 709	-			-		-	-		-
Depreciation and asset impairment	2 300	-			-		-	-		-
Finance charges	1 718	7	.4%	623	36.3%	631	36.7%	190	18.1%	228.5%
Bulk purchases	14 484	433	3.0%	838	5.8%	1 272	8.8%	883	32.5%	(5.1%)
Other Materials	599	257	43.0%	46	7.7%	303	50.7%	126	26.6%	(63.7%)
Contracted services	8 555	672	7.9%	3 407	39.8%	4 079	47.7%	1 619	45.9%	110.4%
Transfers and subsidies										
Other expenditure	35 591	2 997	8.4%	4 934	13.9%	7 931	22.3%	7 668	49.8%	(35.7%)
Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	92	40 029		(11 753)		28 277		10 704		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist	12			(11733)				10704		
Transfers and subsidies - capital (monetary allocations) (neur Provide Bat	-				-		-			
Transfers and subsidies - capital (in-kind - all)										
mansiers and subsidies - capital (involta - all)				-			-	-	· ·	-
Surplus/(Deficit) after capital transfers and contributions	92	40 029		(11 753)		28 277		10 704		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	92	40 029		(11 753)		28 277		10 704		
Attributable to minorities	-	-	-		-	-	-	-		-
Surplus/(Deficit) attributable to municipality	92	40 029		(11 753)		28 277		10 704		
Share of surplus/ (deficit) of associate		-	-		-		-	-	-	-
Surplus/(Deficit) for the year	92	40 029		(11 753)		28 277		10 704		

				2019/20				20	8/19	
	Budget	First 0	Quarter	Second	Quarter	Year 1	o Date	Second	l 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 appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2018/19 to Q2 of 2019/20
R thousands							appropriation		арргорпаціон	
Capital Revenue and Expenditure										
Source of Finance	-	-	-	6 084	-	6 084	-	-	-	(100.0%)
National Government		-		6 084		6 084	-	-	-	(100.0%)
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-		-		-	-			-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH,	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	-	6 084	-	6 084	-		-	(100.0%)
Borrowing		-		-			-	-		
Internally generated funds		-	-	-	-	-	-		-	-
		-	-	-	-		-	-	-	-
Capital Expenditure Functional		-		6 084		6 084	-	-		(100.0%)
Municipal governance and administration		-		-			-	-		
Executive and Council	-	-	-	-		-	-	-		
Finance and administration	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-		-	-	-		
Community and Public Safety		-		-	-		-	-	-	-
Community and Social Services		-		-		-	-	-		-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety		-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-		-
Economic and Environmental Services		-		692	-	692	-			(100.0%)
Planning and Development	-	-	-		-	-	-	-	-	-
Road Transport	-	-	-	692	-	692	-	-	-	(100.0%)
Environmental Protection	-	-	-		-		-	-		-
Trading Services	-	-		5 391 1 220	-	5 391 1 220	-	-		(100.0%)
Energy sources Water Management	-	-	-	1 220	-	1 220	-	-	-	(100.0%) (100.0%)
water Management Waste Water Management	-	-	-	2 520	-	2 520	-	-	-	(100.0%)
Waste Water Wanagement Waste Management	-	-	-	2 520	-	2 520	-	-	-	(100.0%)
Other	-	-	-	-	-	-			-	
Uller		-	-	-	-	-	-	-	-	-

				2019/20				2018/19		
	Budget	First 0	Duarter	Second	Quarter	Year 1	to Date	Second	l 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 2018/19 to Q2 of 2019/20
Cash Flow from Operating Activities										
Receipts	69 055	-	-		-		-	-	-	-
Property rates Service charges	13 232					•				
Other revenue Transfers and Subsidies - Operational Transfers and Subsidies - Capital Interest	43 189 - - 12 634	-	•	• • •	-	-	-	-	-	-
Dividends Payments Suppliers and employees	(140 148) (138 429)	(4 381) (4 374)	- 3.1% 3.2%	(22 800) (22 177)	- 16.3% 16.0%	(27 181) (26 551)		(10 503) (10 313)	- 17.4% 17.4%	117.1% 115.0%
Finance charges Transfers and grants	(1 718)	(7)	.4%	(623)	36.3%	(631)	36.7%	(190)	18.1%	228.5%
Net Cash from/(used) Operating Activities	(71 093)	(4 381)	6.2%	(22 800)	32.1%	(27 181)	38.2%	(10 503)	17.4%	117.1%
Cash Flow from Investing Activities										
Receipts Proceeds on disposal of PPE Decrease (Increase) in non-current debtors (not used) Decrease (Increase) in non-current receivables	-	-	•	1 - -		1 - -	-	•	-	(100.0%)
Decrease (increase) in non-current investments Payments Capital assets		-	-	-	-	-			· ·	(100.0%)
Net Cash from/(used) Investing Activities				1		1				(100.0%)
Cash Flow from Financing Activities Receipts	1			1	47.7%	1	47.7%			(100.0%)
Short term loans Borrowing long term/refinancing Increase (decrease) in consumer deposits	1	-	-	. 1	- - 47.7%		- - 47.7%	-		- (100.0%)
Payments Repayment of borrowing Net Cash from/(used) Financing Activities	(473) (473) (472)			-	- (.1%)		- (.1%)			- (100.0%
., .	. ,									
Net Increase/(Decrease) in cash held Cash/cash equivalents at the year begin: Cash/cash equivalents at the year end:	(71 565) (47 882) (119 447)	43 258	6.1% (90.3%) (34.5%)	(22 799) 41 251 18 440	31.9% (86.2%) (15.4%)	(27 180) 43 258 18 440	38.0% (90.3%) (15.4%)	(10 503) (1 096) (9 547)		(3 862.2%) (293.1%)

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														1
Trade and Other Receivables from Exchange Transactions - Water	(162)	(.3%)	1 185	2.1%	1 241	2.2%	54 284	96.0%	56 548	18.9%	-		-	ı -
Trade and Other Receivables from Exchange Transactions - Electricity	110	3.4%	8	.2%	8	.2%	3 106	96.1%	3 231	1.1%	-	-	-	r -
Receivables from Non-exchange Transactions - Property Rates	580	1.5%		1.6%	593	1.6%	36 444	95.3%	38 231	12.8%	-		-	
Receivables from Exchange Transactions - Waste Water Management	934	1.5%		1.6%	952	1.5%	59 638	95.4%	62 497	20.9%	-		-	
Receivables from Exchange Transactions - Waste Management	954	1.5%		1.5%	941	1.5%		95.5%	63 575	21.2%	-	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	26	.8%	26	.8%	25	.7%	3 232	97.7%	3 308	1.1%	-	-	-	
Interest on Arrear Debtor Accounts	1 805	2.5%	1 797	2.4%	1 773	2.4%	68 266	92.7%	73 640	24.6%	-	-	-	
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-		-	-	-	
Other	(1 863)	106.1%	11	(.6%)	8	(.5%)	87	(5.0%)	(1 756)	(.6%)	-	-	-	· -
Total By Income Source	2 383	.8%	5 572	1.9%	5 541	1.9%	285 778	95.5%	299 274	100.0%	-	-		- 1
Debtors Age Analysis By Customer Group														1
Organs of State	201	2.5%	198	2.5%	192	2.4%	7 478	92.7%	8 070	2.7%	-	-		- 1
Commercial	(441)	(4.4%)	355	3.6%	324	3.3%	9 705	97.6%	9 942	3.3%	-		-	ı -
Households	2 754	1.1%	4 711	1.8%	4 715	1.8%	244 804	95.3%	256 984	85.9%	-	-	-	r -
Other	(131)	(.5%)	308	1.3%	310	1.3%	23 791	98.0%	24 278	8.1%	-		-	
Total By Customer Group	2 383	.8%	5 572	1.9%	5 541	1.9%	285 778	95.5%	299 274	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30) Days	31 - 60 Days		61 - 9	0 Days	Over	90 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity		-		-	-	-	-	-	-	-
Bulk Water		-	-	-		-	73 418	100.0%	73 418	35.0%
PAYE deductions		-	-	-	-		-	-		-
VAT (output less input)		-	-	-	-		-	-		-
Pensions / Retirement		-	-	-	-		-	-		-
Loan repayments		-	-	-	-		-	-		-
Trade Creditors	229	.2%	853	.7%	39		125 105	99.1%	126 226	60.2%
Auditor-General		-	-	-	-		1 803	100.0%	1 803	.9%
Other	75	.9%	2	-	67	.8%	8 072	98.3%	8 216	3.9%
Total	304	.1%	855	.4%	106	.1%	208 398	99.4%	209 662	100.0%

Contact Details		
Municipal Manager	Mr Mrs N.F Malatjie	058 913 8314
Financial Manager	Mr Francis Ralebenya	058 913 8300

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

FREE STATE: MANTSOPA (FS196) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2019

Part1: Operating Revenue and Expenditure

Part 1: Operating Revenue and Expenditure				2019/20				201	18/19	
	Budget	First 0	Duarter	Second	Quarter	Year	o Date	Second	d Quarter	
	Main	Actual	1st Q as % of	Actual	2nd Q as % of	Actual	Total	Actual	Total	Q2 of 2018/19 to
R thousands	appropriation	Expenditure	Main appropriation	Expenditure	Main appropriation	Expenditure	Expenditure as % of main appropriation	Expenditure	Expenditure as % of main appropriation	Q2 of 2019/20
Operating Revenue and Expenditure										
Operating Revenue	268 059	13 086	4.9%	34 691	12.9%	47 778	17.8%	33 498	20.0%	3.6%
Property rates	17 960	1 622	9.0%	4 861	27.1%	6 483	36.1%	736	(87.9%)	560.8%
Service charges - electricity revenue	45 343	4 816	10.6%	4 801	1.4%	5 464	12.1%	4 642	(87.9%) 37.0%	(86.0%)
Service charges - electricity revenue Service charges - water revenue	40 343	4 8 10 (427)	(1.0%)	7 321	1.4%	5 404	12.1%	4 642	54.2%	(86.0%)
Service charges - water revenue Service charges - sanitation revenue	18 844	(427)	(1.0%)	6 293	33.4%	8 294	44.0%	2 921	41.2%	9.0%
Service charges - samaion revenue	13 187	1 570	11.9%	4 731	35.9%	6 301	44.0%	(471)	(7.6%)	(1 103.6%)
Rental of facilities and equipment	1 3 38	145	10.8%	4731	14.4%	337	47.8%	(471)	47.9%	(1103.0%)
Interest earned - external investments	220	6	2.6%	90	41.1%	96	43.7%	48		86.7%
Interest earned - outstanding debtors	36 000	3 189	2.0%	10 289	28.6%	13 478	43.7%	5 750	49.6%	78.9%
Dividends received	35 000	3 189	.4%	10 209	20.076	134/8	.4%	5750	49.070	70.770
Fines, penalties and forfeits	120	U	.470	-	-	U	.4 /0		1.9%	(100.0%)
Licences and permits	120							0	13.3%	
Agency services	0				-			0	13.37	(100.070)
Transfers and subsidies	88 116				-		_	12 784	16.3%	(100.0%)
Other revenue	2 580	164	6.3%	265	10.3%	429	16.6%	12 704	4.0%	
Gains	2 300	104	-	205	10.570	427	10.070		4.07	55.070
Operating Expenditure	273 315	4 039	1.5%	45 638	16.7%	49 677	18.2%	19 553	10.7%	
Employee related costs	97 401	3	-	16 707	17.2%	16 710	17.2%	487	(1.6%)	
Remuneration of councillors	7 298	-	-	1 307	17.9%	1 307	17.9%	156	3.4%	740.0%
Debt impairment	39 302	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	4 907	-	-	4	.1%	4	.1%	-	-	(100.0%)
Finance charges	12 250	-	-	4 654	38.0%	4 654	38.0%	2 938	75.6%	58.4%
Bulk purchases	47 344	32	.1%	14 932	31.5%	14 965	31.6%	8 811	52.4%	
Other Materials	6 504	783	12.0%	1 383	21.3%	2 166	33.3%	762	(211.4%)	81.5%
Contracted services	23 877	528	2.2%	1 940	8.1%	2 468	10.3%	3 285	26.9%	(40.9%)
Transfers and subsidies	100		-	-			-		-	
Other expenditure	34 331	2 693	7.8%	4 709	13.7%	7 402	21.6%	3 114	15.0%	51.2%
Losses	-	-	-	-	-	-	-	-		-
Surplus/(Deficit)	(5 256)	9 047		(10 947)		(1 900)		13 945		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist	34 497	-	-	-	-	-	-	11 109	21.9%	(100.0%)
Transfers and subsidies - capital (monetary alloc) (Departm Agencies, HH, PE	-		-		-		-	-		-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	29 241	9 047		(10 947)		(1 900)		25 054		
Taxation	-	-	-	-		-	-	-		-
Surplus/(Deficit) after taxation	29 241	9 047		(10 947)		(1 900)		25 054		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	29 241	9 047		(10 947)		(1 900)		25 054		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	29 241	9 047		(10 947)		(1 900)		25 054		

				2019/20				201	8/19	
	Budget	First C	Quarter	Second	Quarter	Year 1	o Date	Second	l 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 2018/19 to Q2 of 2019/20
Capital Revenue and Expenditure										
Source of Finance	36 588	694	1.9%	2 824	7.7%	3 518	9.6%	1 504	2.6%	87.8%
National Government	34 497	694	2.0%	2 824	8.2%	3 518	10.2%	1 495	2.7%	88.9%
Provincial Government					-		-	-	-	-
District Municipality	-	-	-		-		-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH,		-	-	-	-	-	-	-	-	-
Transfers recognised - capital	34 497	694	2.0%	2 824	8.2%	3 518	10.2%	1 495	2.7%	88.9%
Borrowing					-		-			
Internally generated funds	2 091	-		-	-		-	9	1.5%	(100.0%)
					-		-	-		-
Capital Expenditure Functional	36 588	694	1.9%	2 824	7.7%	3 518	9.6%	1 504	2.6%	87.8%
Municipal governance and administration	0				-		-	1 183	8.1%	(100.0%)
Executive and Council	-	-	-	-	-	-	-	9	33.8%	(100.0%)
Finance and administration	0	-	-	-	-	-	-	1 173	8.0%	(100.0%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	9 897	543	5.5%	1 939	19.6%	2 483	25.1%	321	740.4%	503.9%
Community and Social Services	4 767				-		-	321	740.4%	(100.0%)
Sport And Recreation	5 129	543	10.6%	1 939	37.8%	2 483	48.4%	-		(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-		-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	8 827	151	1.7%	82	.9%	233	2.6%	-	-	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	8 827	151	1.7%	82	.9%	233	2.6%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	· · ·
Trading Services	17 864	-	-	802	4.5%	802	4.5%	-	-	(100.0%)
Energy sources	2 616	-	-	-	-	-	-	-		-
Water Management	15 000	-	-	802	5.3%	802	5.3%	-	-	(100.0%
Waste Water Management	248	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-		-		-	-	-	

				2019/20				201	8/19	
	Budget	First C	Quarter	Second	Quarter	Year 1	o 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 2018/19 to Q2 of 2019/20
Cash Flow from Operating Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Property rates Service charges		-	-	-		-	-			
Other revenue Transfers and Subsidies - Operational Transfers and Subsidies - Capital Interest Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(229 106)	(4 039)	1.8%	(45 633)	19.9%	(49 673)	21.7%	(19 553)	12.1%	133.4%
Suppliers and employees	(216 756)	(4 039)	1.9%	(40 979)	18.9%	(45 018)	20.8%	(16 615)	9.5%	146.6%
Finance charges	(12 250)	-	-	(4 654)	38.0%	(4 654)	38.0%	(2 938)	75.6%	58.4%
Transfers and grants	(100)	-	-		-		-		-	-
Net Cash from/(used) Operating Activities	(229 106)	(4 039)	1.8%	(45 633)	19.9%	(49 673)	21.7%	(19 553)	12.1%	133.4%
Cash Flow from Investing Activities										
Receipts	(1 566)	130	(8.3%)	-	-	130	(8.3%)	-	-	-
Proceeds on disposal of PPE					-	-		-	-	-
Decrease (Increase) in non-current debtors (not used)	-				-	-		-	-	-
Decrease (increase) in non-current receivables	(166)	14	(8.3%)		-	14	(8.3%)	-	-	-
Decrease (increase) in non-current investments	(1 400)	117	(8.3%)	-	-	117	(8.3%)	-	-	-
Payments	-	-	-	-	-		-	-	-	-
Capital assets	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(1 566)	130	(8.3%)	-	-	130	(8.3%)	-	-	-
Cash Flow from Financing Activities Receipts Short term loans	38 203	(148)	(.4%)	(19)	(.1%)	(168)	(.4%)	809		(102.4%)
Borrowing long term/refinancing	-				-		-	-	-	-
Increase (decrease) in consumer deposits	38 203	(148)	(.4%)	(19)	(.1%)	(168)	(.4%)	809	-	(102.4%)
Payments	2 000	-	-	-	-		-	-	-	-
Repayment of borrowing	2 000	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	40 203	(148)	(.4%)	(19)	-	(168)	(.4%)	809	507 050.9%	(102.4%)
Net Increase/(Decrease) in cash held Cash/cash equivalents at the year begin:	(190 469)	(4 057)	2.1%	(45 653) (4 057)	24.0% (40 572 110.0%)	(49 710)	26.1%	(18 745) (5 316)	13.0%	143.6% (23.7%)
Cash/cash equivalents at the year end:	(190 469)	(4 057)	2.1%	(49 710)	26.1%	(49 710)	26.1%	(24 061)	13.0%	106.6%

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	7 136	4.5%	3 409	2.1%	4 557	2.9%	143 757	90.5%	158 859	31.4%	-	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	1 171	3.7%	706	2.2%	485	1.5%	29 448	92.6%	31 810	6.3%	-	-	-	
Receivables from Non-exchange Transactions - Property Rates	1 421	6.5%	544	2.5%	476	2.2%	19 467	88.9%	21 907	4.3%	-	-	-	
Receivables from Exchange Transactions - Waste Water Management	7 705	4.8%	3 930	2.4%	3 535	2.2%	145 415	90.6%	160 585	31.7%	-	-	-	
Receivables from Exchange Transactions - Waste Management	5 036	4.8%	2 397	2.3%	2 337	2.2%	94 377	90.6%	104 147	20.6%	-	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	1 104	5.0%	509	2.3%	490	2.2%	20 201	90.6%	22 305	4.4%	-	-	-	
Interest on Arrear Debtor Accounts	75	2.2%	32	.9%	32	.9%	3 231	95.9%	3 370	.7%		-	-	
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-		-	-		-	-	-	-	-	-	
Other	30	1.0%	14	.5%	14	.5%	2 856	98.0%	2 915	.6%	-	-	-	
Total By Income Source	23 678	4.7%	11 541	2.3%	11 926	2.4%	458 753	90.7%	505 898	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 608	4.2%	2 226	2.0%	2 112	1.9%	100 143	91.8%	109 089	21.6%	-	-	-	-
Commercial	1 341	7.2%	678	3.6%	461	2.5%	16 154	86.7%	18 633	3.7%	-	-	-	
Households	17 729	4.7%	8 638	2.3%	9 354	2.5%	342 456	90.6%	378 176	74.8%	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total By Customer Group	23 678	4.7%	11 541	2.3%	11 926	2.4%	458 753	90.7%	505 898	100.0%		-		

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	2	-	6 695	15.2%	8 817	20.0%	28 647	64.9%	44 162	34.5%
Auditor-General	-	-	-	-	-	-		-	-	-
Other	-	-	488	.6%	1 606	1.9%	81 659	97.5%	83 753	65.5%
Total	2	-	7 184	5.6%	10 422	8.1%	110 306	86.2%	127 914	100.0%

 Municipal Manager
 Mr T P Masejane
 051 924 0654

 Financial Manager
 Mr A M Makoae
 051 924 0654

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

FREE STATE: THABO MOFUTSANYANA (DC19) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2019

Part1: Operating Revenue and Expenditure

Part I: Operating Revenue and Expenditure				2019/20				201	8/19	
	Budget	First (Duarter	Second	Quarter	Year	o 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 2018/19 to Q2 of 2019/20
Operating Revenue and Expenditure										
Operating Revenue	186 876	65 975	35.3%	55 370	29.6%	121 345	64.9%	41 380	75.4%	33.8%
Property rates	19 225	-	-	-	-		-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-			-		-	-	-	-
Service charges - sanitation revenue	-	-			-		-	-	-	-
Service charges - refuse revenue	-	-			-		-	-	-	-
Rental of facilities and equipment	-	-			-		-	-	-	-
Interest earned - external investments	1 056	521	49.3%	238	22.6%	759	71.9%	(2 606)	(203.6%)	(109.2%)
Interest earned - outstanding debtors	-	-	-		-	-	-	-	-	-
Dividends received	-	-			-		-	-	-	-
Fines, penalties and forfeits	-	-			-		-	-	-	-
Licences and permits	-	21	-	14	-	36	-	(5)	-	(402.1%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	163 377	65 429	40.0%	55 050	33.7%	120 478	73.7%	44 059	80.9%	24.9%
Other revenue	10	4	44.2%	68	713.6%	72	757.8%	(69)	(1.3%)	(198.3%)
Gains	3 208	-	-	-	-	-	-	-	-	-
Operating Expenditure	167 557	48 080	28.7%	22 819	13.6%	70 899	42.3%	37 825	57.0%	(39.7%)
Employee related costs	70 662	27 403	38.8%	6 338	9.0%	33 740	47.7%	17 789	51.8%	(64.4%)
Remuneration of councillors	10 507	3 501	33.3%	1 721	16.4%	5 222	49.7%	3 080	54.8%	(44.1%)
Debt impairment	-	-	-	-	-		-	-	-	-
Depreciation and asset impairment	2 754	-	-	-	-		-	-	-	-
Finance charges	105	-	-	-	-		-	-	-	-
Bulk purchases	-	-	-	-	-		-	-	-	-
Other Materials	730	24	3.3%	34	4.7%	58	7.9%	14		135.1%
Contracted services	18 514	2 991	16.2%	3 840	20.7%	6 831	36.9%	2 939	38.3%	30.7%
Transfers and subsidies	5 346	1 398	26.1%	136	2.5%	1 534	28.7%	(473)	25.7%	(128.7%)
Other expenditure	58 940	12 763	21.7%	10 751	18.2%	23 514	39.9%	14 477	108.9%	(25.7%)
Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	19 320	17 895		32 551		50 446		3 555		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	2 548	1 784	70.0%	-	-	1 784	70.0%	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH, PE	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)				437		437	-	-	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	21 868	19 679		32 988		52 667		3 555		
Taxation					-					
Surplus/(Deficit) after taxation	21 868	19 679		32 988		52 667		3 555		
Attributable to minorities	-	-	-	-	-	-	-	-		-
Surplus/(Deficit) attributable to municipality	21 868	19 679		32 988		52 667		3 555		
Share of surplus/ (deficit) of associate		-		-	-	-	-	-	-	-
Surplus/(Deficit) for the year	21 868	19 679		32 988		52 667		3 555		

				2019/20				201	8/19	
	Budget	First C	Quarter	Second	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 2018/19 to Q2 of 2019/20
R thousands							appropriation		appropriation	
Capital Revenue and Expenditure										
Source of Finance		-	-	-	-	-	-	-	-	-
National Government		-						-	-	
Provincial Government		-	-		-		-		-	
District Municipality			-		-		-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	-	-	-	-	-	-	-	-
Borrowing		-	-					-	-	-
Internally generated funds		-	-	-	-		-	-	-	-
		-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	1 790	79	4.4%	505	28.2%	584	32.6%	109	13.6%	365.4%
Municipal governance and administration	1 790	61	3.4%	123	6.9%	184	10.3%	109	15.0%	
Executive and Council	600	28	4.6%	123	20.6%	151	25.2%	16	21.6%	662.1%
Finance and administration	1 190	33	2.8%			33	2.8%	92	14.2%	(100.0%)
Internal audit	-	-	-		-	-	-	-	-	-
Community and Public Safety		19	-	-	-	19	-	-	-	-
Community and Social Services	-	19	-	-	-	19	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety		-	-			-	-	-	-	-
Housing	-	-	-		-	-	-	-	-	-
Health	-	-	-		-	-	-	-	-	-
Economic and Environmental Services		-	-	382	-	382		-	-	(100.0%)
Planning and Development	-	-	-	382	-	382	-	-	-	(100.0%)
Road Transport Environmental Protection	-	-	-	-			-	-	-	-
Trading Services				-				-		-
Energy sources	-	-	-	-			-	-		
Water Management									-	
Waste Water Management										
Waste Management	-	-	-		-	-	-	-	-	-
Other		- 1	- 1			-		-	-	-
Gala	-				-		-	-	-	-

				2019/20				201	18/19	
	Budget	First C	Juarter	Second	Quarter	Year 1	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 2018/19 to Q2 of 2019/20
Cash Flow from Operating Activities										
Receipts		-	-	-	-	-	-	-	-	-
Property rates Service charges	-	-		•						-
Other revenue Transfers and Subsidies - Operational Transfers and Subsidies - Capital Interest	-	-	•	• • •	-	-	-	-	-	- - -
Dividends	-	-	-			-		-	-	-
Payments Suppliers and employees Finance charges	(161 207) (159 352) (105)	(46 682) (46 682)	29.0% 29.3%	(22 824) (22 683)	14.2% 14.2%	(69 506) (69 365)	43.1% 43.5%	(38 350) (38 298)	60.0% 60.9%	(40.5%) (40.8%)
Transfers and grants	(1 750)	-		(140)	8.0%	(140)	8.0%	(52)	8.8%	170.19
Net Cash from/(used) Operating Activities	(161 207)	(46 682)	29.0%	(22 824)	14.2%	(69 506)	43.1%	(38 350)	60.0%	(40.5%
Cash Flow from Investing Activities										
Receipts		-								
Proceeds on disposal of PPE		-			-	-		-		
Decrease (Increase) in non-current debtors (not used)		-	-	-	-	-		-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-		-	-	-	-	-	
Payments	(1 790)	-	-		-		-			
Capital assets	(1 790)	-	-	-		-	-	-		-
Net Cash from/(used) Investing Activities	(1 790)	-	-	-	-	-	-	-	-	-
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 Cash/cash equivalents at the year begin:	(162 997)	(46 682)	28.6%	(22 824) (46 682)		(69 506)	42.6%	(38 350) (28 836)	59.6%	(40.5% 61.99
Cash/cash equivalents at the year end:	(162 997)	(46 682)	28.6%	(69 506)	42.6%	(69 506)	42.6%	(67 187)	59.6%	3.59

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Deb Debt	ts Written Off to tors	Impairment -B Council	
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 - Electricity	-	-	-	-	-	-	-	-		-	-	-		
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-		-	-	-	-			-		
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-		-	-	-	-			-		
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 Expenditure	-	-	-	-	-	-	-	-		-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	5 461	
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	5 461	-
Debtors Age Analysis By Customer Group														
Organs of State	-		-	-			-	-	-	-		-	-	-
Commercial	-	-	-	-	-		-	-	-	-	-	-		
Households	-	-	-	-	-	-	-	-		-	-	-		
Other	-	-	-	-	-	-	-	-	-	-	-	-	5 461	
Total By Customer Group	-	-		-	-		-	-	-	-	-	-	5 461	

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	-	-	-	-	-	-		-	-	-
Bulk Water		-	-	-	-	-	-	-		-
PAYE deductions		-	-	-	-	-	-	-	-	-
VAT (output less input)		-	-	-	-	-	-	-	-	
Pensions / Retirement		-	-	-	-	-	-	-	-	
Loan repayments		-	-	-	-	-	-	-	-	-
Trade Creditors		-	-	-	-	-		-	-	
Auditor-General		-	-	-	-	-			-	
Other	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-		-	

Contact Details

oondot botans		
Municipal Manager	Ms Takatso P M Lebenya	058 718 1000
Financial Manager	Ms NL Gqoli	058 718 1000
Source Local Government Database		

FREE STATE: MOQHAKA (FS201) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2019

Part1: Operating Revenue and Expenditure

Part 1: Operating Revenue and Expenditure				2019/20				201	8/19	
	Budget	First 0	Duarter	Second	Quarter	Year	to Date	Second	Quarter	
	Main	Actual	1st Q as % of	Actual	2nd Q as % of	Actual	Total	Actual	Total	Q2 of 2018/19 to
R thousands	appropriation	Expenditure	Main appropriation	Expenditure	Main appropriation	Expenditure	Expenditure as % of main appropriation	Expenditure	Expenditure as % of main appropriation	Q2 of 2019/20
Operating Revenue and Expenditure										
	911 338	238 930	27.207	220 008	24.1%	458 938	F0.40/	186 063	48.1%	10.00/
Operating Revenue			26.2%				50.4%			18.2%
Property rates	80 505	17 777	22.1%	17 995	22.4%	35 773	44.4%	14 478	49.8%	24.3%
Service charges - electricity revenue	355 384	78 605	22.1%	71 323	20.1%	149 928	42.2%	64 619	43.6%	10.4%
Service charges - water revenue	133 658	22 720	17.0%	29 637	22.2%	52 357	39.2%	17 473	37.2%	69.6%
Service charges - sanitation revenue	45 471	10 707	23.5%	10 708	23.5%	21 414	47.1%	10 102	48.4%	6.0%
Service charges - refuse revenue	35 555	7 582	21.3%	7 644	21.5%	15 227	42.8%	7 167	42.2%	6.7%
Rental of facilities and equipment	8 027	1 232	15.3%	1 798	22.4%	3 029	37.7%	2 855	51.1%	(37.0%)
Interest earned - external investments		7			-	7	-	-	-	-
Interest earned - outstanding debtors	25 172	6 739	26.8%	7 251	28.8%	13 991	55.6%	6 213	61.2%	16.7%
Dividends received	1 505	226	15.0%	635	42.2%	861	57.2%	56	9.4%	1 032.2%
Fines, penalties and forfeits	6 539	2 433	37.2%	321	4.9%	2 754	42.1%	244	10.1%	31.6%
Licences and permits	0	-	-	-	-	-	-	-	14.7%	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	209 803	85 692	40.8%	68 553	32.7%	154 245	73.5%	61 715	60.8%	11.1%
Other revenue	9 718	5 209	53.6%	4 154	42.7%	9 363	96.3%	1 141	32.9%	264.2%
Gains	-	-	-	(12)	-	(12)	-	-	-	(100.0%)
Operating Expenditure	884 867	172 306	19.5%	160 294	18.1%	332 600	37.6%	180 410	33.8%	(11.2%)
Employee related costs	279 979	72 050	25.7%	71 687	25.6%	143 737	51.3%	112 212	58.3%	(36.1%)
Remuneration of councillors	19 483	5 058	26.0%	5 054	25.9%	10 112	51.9%	6 244	52.0%	(19.1%)
Debt impairment	11 704	4	-	188	1.6%	193	1.6%		-	(100.0%)
Depreciation and asset impairment	69 492	-	-	-	-		-		-	-
Finance charges	3 297	900	27.3%	-	-	900	27.3%	7	.2%	(100.0%)
Bulk purchases	286 214	70 328	24.6%	38 390	13.4%	108 718	38.0%	39 377	24.3%	(2.5%)
Other Materials	13 094	837	6.4%	2 692	20.6%	3 528	26.9%	1 976	25.4%	36.3%
Contracted services	123 587	9 955	8.1%	22 926	18.6%	32 882	26.6%	10 330	17.9%	121.9%
Transfers and subsidies	-		-	-	-	-	-	-	-	-
Other expenditure	77 953	13 174	16.9%	19 356	24.8%	32 530	41.7%	10 266	21.0%	88.6%
Losses	64	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	26 471	66 624		59 715		126 338		5 654		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	55 178	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH, PE	(6)						-	(2)	43.3%	(100.0%)
Transfers and subsidies - capital (in-kind - all)						-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	81 643	66 624		59 715		126 338		5 652		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	81 643	66 624		59 715		126 338		5 652		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	81 643	66 624		59 715		126 338		5 652		
Share of surplus/ (deficit) of associate	-	-	-		-	-	-	-	-	-
Surplus/(Deficit) for the year	81 643	66 624		59 715		126 338		5 652		

1 1				2019/20				201	18/19	
	Budget	First C	Duarter	Second	Quarter	Year	o Date	Second	d 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 appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2018/19 to Q2 of 2019/20
R thousands							appropriation		appropriation	
Capital Revenue and Expenditure										
Source of Finance	80 143	14 985	18.7%	10 648	13.3%	25 633	32.0%	18 245	56.7%	(41.6%)
National Government	55 178	10 131	18.4%	9 697	17.6%	19 827	35.9%	18 224	56.7%	(46.8%)
Provincial Government	-	-			-		-	-	-	
District Municipality		-			-		-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH,		-			-		-	-	-	-
Transfers recognised - capital	55 178	10 131	18.4%	9 697	17.6%	19 827	35.9%	18 224	56.7%	(46.8%)
Borrowing		-			-	-	-	-	-	-
Internally generated funds	24 965	4 854	19.4%	952	3.8%	5 806	23.3%	21	-	4 412.6%
		-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	80 143	14 985	18.7%	10 648	13.3%	25 633	32.0%	18 428	44.9%	(42.2%)
Municipal governance and administration	4 660	87	1.9%	427	9.2%	514	11.0%	50	3.1%	753.9%
Executive and Council	1 095	-	-	449	41.0%	449	41.0%	-		(100.0%)
Finance and administration	3 565	87	2.4%	(22)	(.6%)	65	1.8%	50	3.1%	(143.3%)
Internal audit	-	-	-	-	-		-	-		
Community and Public Safety	10 324	707	6.8%	119	1.2%	826	8.0%	54	1.0%	122.3%
Community and Social Services	7 500	-	-		-	-	-	-		-
Sport And Recreation	755	697	92.4%	68	9.0%	765	101.3%		1.1%	
Public Safety	2 069	9	.5%	52	2.5%	61	2.9%	22	1.0%	136.4%
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	41 236	6 109	14.8%	8 085	19.6%	14 195	34.4%	6 482	63.5%	24.7%
Planning and Development	58	-	-	-	-	-	-	-	-	-
Road Transport	41 178	6 109	14.8%	8 085	19.6%	14 195	34.5%	6 482	63.8%	24.7%
Environmental Protection	-	-	-	-	-	-	-	-	-	
Trading Services	23 923	8 082	33.8%	2 016	8.4%	10 098	42.2%	11 843	46.9%	
Energy sources			-		-	-	-	261	33.0%	
Water Management	16 520	5 199	31.5%	1 670	10.1%	6 869	41.6%	6 327	63.5%	
Waste Water Management	3 753	2 882	76.8%	346	9.2%	3 228	86.0%	5 255	72.6%	(93.4%)
Waste Management	3 650	-	-	-		-	-		3.3%	
Other		-	-	-	-	-	-	-	-	-

				2019/20				201	8/19	
	Budget	First C	Quarter	Second	Quarter	Year	o Date	Second	I 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 2018/19 to Q2 of 2019/20
Cash Flow from Operating Activities										
Receipts		-	-	-	-	-	-	-	-	-
Property rates Service charges					-	•				
Other revenue Transfers and Subsidies - Operational Transfers and Subsidies - Capital Interest Dividends	-	-	-	-	-	-	-	-	-	-
Payments Suppliers and employees Finance charges	(803 607) (800 309) (3 297)	(172 302) (171 402) (900)	21.4% 21.4% 27.3%	(160 106) (160 106)	19.9% 20.0%	(332 407) (331 507) (900)	41.4% 27.3%	(180 410) (180 403) (7)	35.7% 35.9% .2%	(11.3%) (11.3%) (100.0%)
Transfers and grants Net Cash from/(used) Operating Activities	(803 607)	(172 302)	21.4%	(160 106)	- 19.9%	(332 407)	41.4%	(180 410)	35.7%	(11.3%)
Net Cash from/(used) Operating Activities	(803 607)	(172 302)	21.4%	(160-106)	19.9%	(332 407)	41.4%	(180 4 10)	35.7%	(11.3%)
Cash Flow from Investing Activities Receipts Proceeds on disposal of PPE Decrease (increase) in non-current receivables Decrease (increase) in non-current investments	(10) - - - (10)	19 - - - 19	(193.6%) - - - (193.6%)	12 - - 12	(118.1%) - - (118.1%)	31 - - 31	(311.7%)	-	(7.6%) - - - (7.6%)	(100.0%) - - (100.0%)
Payments		-	-	-	-	-	-	-	-	-
Capital assets Net Cash from/(used) Investing Activities	(10)	. 19	(193.6%)	. 12	(118.1%)	31	(311.7%)		(7.6%)	(100.0%)
Cash Flow from Financing Activities Receipts Short term loans Borrowing long term/refinancing	(732)	(814)	111.2%	(114)	15.6%	(928)	126.8%	(17)	(7.6%)	585.4%
Increase (decrease) in consumer deposits Payments Repayment of borrowing	(732)	(814)	111.2%	(114)	15.6%	(928)	126.8%	(17)	(7.6%)	585.4%
Net Cash from/(used) Financing Activities	(732)	(814)	111.2%	(114)	15.6%	(928)	126.8%	(17)	(7.6%)	585.4%
Net Increase/(Decrease) in cash held Cash/cash equivalents at the year begin: Cash/cash equivalents at the year end:	(804 349) 6 292 (798 057)	(173 097) 14 675 (157 865)	21.5% 233.2% 19.8%	(160 208) (157 865) (318 073)	19.9% (2 509.0%) 39.9%	(333 305) 14 675 (318 073)	41.4% 233.2% 39.9%	(180 426) (94 456) (273 970)	36.5% - 37.6%	(11.2%) 67.1% 16.1%

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debt Debt		Impairment -I Council	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	13 511	3.9%	8 188	2.4%	8 592	2.5%	315 937	91.3%	346 228	44.7%		-		-
Trade and Other Receivables from Exchange Transactions - Electricity	16 643	36.7%	5 056	11.1%	1 750	3.9%	21 921	48.3%	45 371	5.9%	-		-	
Receivables from Non-exchange Transactions - Property Rates	3 766	8.3%	1 519	3.3%	1 105	2.4%	39 152	86.0%	45 542	5.9%			-	-
Receivables from Exchange Transactions - Waste Water Management	3 829	4.2%	2 479	2.7%	2 198	2.4%	83 394	90.7%	91 899	11.9%			-	-
Receivables from Exchange Transactions - Waste Management	2 651	4.1%	1 686	2.6%	1 472	2.3%	58 557	91.0%	64 366	8.3%	-		-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-		-	-	-	-	-	-	-		-	-
Interest on Arrear Debtor Accounts	2 377	2.1%	2 258	2.0%	2 217	1.9%	108 361	94.1%	115 214	14.9%	-		-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-		-	-	-	-	-	-	-		-	-
Other	1 176	1.8%	2 428	3.7%	604	.9%	61 356	93.6%	65 565	8.5%	-	-	-	-
Total By Income Source	43 953	5.7%	23 614	3.1%	17 939	2.3%	688 679	89.0%	774 185	100.0%	-	-		-
Debtors Age Analysis By Customer Group														
Organs of State	5 652	21.6%	3 332	12.7%	2 406	9.2%	14 771	56.5%	26 161	3.4%	-		-	
Commercial	16 416	30.0%	4 538	8.3%	2 042	3.7%	31 738	58.0%	54 735	7.1%		-		-
Households	21 093	3.3%	13 738	2.1%	13 092	2.0%	600 586	92.6%	648 510	83.8%		-		-
Other	790	1.8%	2 005	4.5%	400	.9%	41 584	92.9%	44 779	5.8%			-	-
Total By Customer Group	43 953	5.7%	23 614	3.1%	17 939	2.3%	688 679	89.0%	774 185	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30) Days	31 - 60 Days		61 - 9	0 Days	Over	90 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	22 757	11.1%		-	-	-	182 445	88.9%	205 202	83.9%
Bulk Water		-		-	-		-	-	-	-
PAYE deductions		-		-	-	-	-	-		-
VAT (output less input)		-		-	-	-	-	-		-
Pensions / Retirement		-		-	-	-	-	-		-
Loan repayments	870	20.2%	870	20.2%	875	20.3%	1 688	39.2%	4 303	1.8%
Trade Creditors	594	5.2%	8 121	70.5%	762	6.6%	2 047	17.8%	11 524	4.7%
Auditor-General	4 266	42.4%	2 264	22.5%	1 426	14.2%	2 106	20.9%	10 061	4.1%
Other	435	3.3%	265	2.0%	607	4.5%	12 067	90.2%	13 374	5.5%
Total	28 922	11.8%	11 520	4.7%	3 669	1.5%	200 352	82.0%	244 463	100.0%

Municipal Manager	Mr Mncedisi Simon Mqwathi	056 216 9378	
Financial Manager	Mr TR Marumo	056 216 9140	

FREE STATE: NGWATHE (FS203) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2019

Part1: Operating Revenue and Expenditure

Part 1: Operating Revenue and Expenditure				2019/20				201	8/19	
	Budget	First C	Quarter	Second	Quarter	Year 1	o 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 2018/19 to Q2 of 2019/20
Operating Revenue and Expenditure										
Operating Revenue	791 221	196 388	24.8%	164 308	20.8%	360 696	45.6%	91 793	47.4%	79.0%
Property rates	94 045	24 761	26.3%	20 452	21.7%	45 213	48.1%	19 130	44.8%	6.9%
Service charges - electricity revenue	233 402	29 137	12.5%	27 580	11.8%	56 718	24.3%	26 253	38.4%	5.1%
Service charges - water revenue	73 834	20 015	27.1%	21 124	28.6%	41 139	55.7%	(24 925)	52.3%	(184.8%)
Service charges - sanitation revenue	50 281	9 912	19.7%	10 799	21.5%	20 711	41.2%	8 748	42.0%	23.5%
Service charges - refuse revenue	41 184	8 968	21.8%	9 908	24.1%	18 876	45.8%	7 806	44.2%	26.9%
Rental of facilities and equipment	967	88	9.1%	82	8.5%	170	17.5%	1 052	33.1%	(92.2%)
Interest earned - external investments	1 684	1 029	61.1%	513	30.5%	1 542	91.6%	34	5.4%	1 423.9%
Interest earned - outstanding debtors	41 563	12 591	30.3%	13 465	32.4%	26 056	62.7%	12 374	47.2%	8.8%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 300	55	4.2%	190	14.6%	246	18.9%	118	24.4%	61.6%
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	222 145	89 437	40.3%	59 601	26.8%	149 038	67.1%	40 949	57.4%	45.5%
Other revenue	30 818	395	1.3%	592	1.9%	987	3.2%	255	14.4%	132.1%
Gains	-	-	-		-	-	-	-	-	-
Operating Expenditure	832 507	122 644	14.7%	123 412	14.8%	246 057	29.6%	144 295	34.0%	(14.5%)
Employee related costs	229 937	58 950	25.6%	57 984	25.2%	116 934	50.9%	54 309	49.2%	6.8%
Remuneration of councillors	16 331	3 744	22.9%	3 744	22.9%	7 488	45.9%	3 566	46.7%	5.0%
Debt impairment	17 934						-		-	-
Depreciation and asset impairment	73 441						-		-	-
Finance charges	106	4	3.9%	60	56.6%	64	60.5%	-	-	(100.0%)
Bulk purchases	249 846	22 094	8.8%	27 916	11.2%	50 010	20.0%	45 066	36.1%	(38.1%)
Other Materials	85 671	12 077	14.1%	18 545	21.6%	30 622	35.7%	18 000	60.3%	3.0%
Contracted services	33 507	12 113	36.2%	4 524	13.5%	16 637	49.7%	5 907	37.4%	(23.4%)
Transfers and subsidies	18 267	5 045	27.6%	2 545	13.9%	7 590	41.6%	6 570	36.0%	(61.3%)
Other expenditure	107 468	8 617	8.0%	8 095	7.5%	16 712	15.6%	10 877	23.9%	(25.6%)
Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(41 286)	73 744		40 895		114 640		(52 501)		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	108 872	38 438	35.3%	27 591	25.3%	66 029	60.6%	46 010	111.5%	(40.0%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH, PE					-		-		-	
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	67 587	112 182		68 486		180 669		(6 491)		
Taxation		-		-		-	-	-		-
Surplus/(Deficit) after taxation	67 587	112 182		68 486		180 669		(6 491)		
Attributable to minorities	-		-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	67 587	112 182		68 486		180 669		(6 491)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-		-	-
Surplus/(Deficit) for the year	67 587	112 182		68 486		180 669		(6 491)		

				2019/20				201	8/19	
	Budget	First C	Quarter	Second	Quarter	Year	o 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 2018/19 to Q2 of 2019/20
Capital Revenue and Expenditure										
Source of Finance	143 590	12 541	8.7%	19 273	13.4%	31 814	22.2%	11 167	36.2%	72.6%
National Government	143 390	12 341	0.7% 10.5%	19 273	18.7%	30 045	22.2%	11 167	36.2%	
	102 872	10 //2		19 2/3	18.7%	30 045	29.2%	1116/	30.2%	/2.0%
Provincial Government	-	-			-		-	-	-	
District Municipality	40 718	1 769	- 4.3%		-	1 769	4.3%	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH,				-	-				-	-
Transfers recognised - capital Borrowing	143 590	12 541	8.7%	19 273	13.4%	31 814	22.2%	11 167	36.2%	72.6%
Internally generated funds	-				-				-	
internally generated funds										
Capital Expenditure Functional	143 590	12 541	8.7%	19 273	13.4%	31 814	22.2%	11 855	35.8%	62.6%
Municipal governance and administration	11 200	-					-			
Executive and Council		-		-	-		-	-	-	-
Finance and administration	11 200	-			-		-	-	-	
Internal audit				-						
Community and Public Safety	10 165	2 017	19.8%	1 264	12.4%	3 281	32.3%	8 067	97.5%	(84.3%)
Community and Social Services	8 290	1 769	21.3%			1 769	21.3%			
Sport And Recreation	1 875	248	13.2%	1 264	67.5%	1 512	80.7%	8 067	97.5%	(84.3%
Public Safety		-			-		-		-	
Housing		-			-		-		-	
Health		-		-	-		-	-		-
Economic and Environmental Services	7 163	552	7.7%	293	4.1%	845	11.8%	61	60.8%	381.7%
Planning and Development	-	-	-	-	-		-	-	-	-
Road Transport	7 163	552	7.7%	293	4.1%	845	11.8%	61	60.8%	381.7%
Environmental Protection		-	-	-	-	-	-	-	-	-
Trading Services	115 063	9 972	8.7%	17 715	15.4%	27 688	24.1%	3 727	19.0%	375.3%
Energy sources	10 943	-	-		-	-	-	688	22.9%	
Water Management	82 004	8 513	10.4%	14 435	17.6%	22 948	28.0%	2 759	18.0%	423.29
Waste Water Management	22 116	1 459	6.6%	3 281	14.8%	4 740	21.4%	280	81.9%	1 072.19
Waste Management	-	-	-	-	-	-	-	-	-	-
Other		-		-	-		-	-		-

				2019/20				201	8/19	
	Budget	First C	Quarter	Second	Quarter	Year 1	to Date	Second	I 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 2018/19 to Q2 of 2019/20
Cash Flow from Operating Activities										
Receipts	-	-	-		-		-	-	-	-
Property rates Service charges						•				
Other revenue Transfers and Subsidies - Operational Transfers and Subsidies - Capital Interest Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(741 131)	(122 644)	16.5%	(123 412)	16.7%	(246 057)	33.2%	(144 295)	40.9%	(14.5%)
Suppliers and employees	(722 759)	(117 595)	16.3%	(120 808)	16.7%	(238 403)		(137 725)	41.0%	(12.3%)
Finance charges	(106)	(4)	3.9%	(60)	56.6%	(64)	60.5%		-	(100.0%)
Transfers and grants	(18 267)	(5 045)	27.6%	(2 545)	13.9%	(7 590)	41.6%	(6 570)	36.0%	(61.3%)
Net Cash from/(used) Operating Activities	(741 131)	(122 644)	16.5%	(123 412)	16.7%	(246 057)	33.2%	(144 295)	40.9%	(14.5%)
Cash Flow from Investing Activities										
Receipts		-			-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-		-	-		-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-		-				-	-
Capital assets Net Cash from/(used) Investing Activities										
.,		-			-					
Cash Flow from Financing Activities Receipts	(5 311)	(10)	.2%	11	(.2%)	1		(5 351)	(8.0%)	(100.2%)
Short term loans	-	-	-		-	-	-	-	-	-
Borrowing long term/refinancing Increase (decrease) in consumer deposits	(5 311)	. (10)	-	11	. (.2%)		-	(5 351)	(8.0%)	(100.2%)
Payments	(0.311)	(10)			(.276)	1	-	(5 351)	(8.0%)	(100.276)
Repayment of borrowing										
Net Cash from/(used) Financing Activities	(5 311)	(10)	.2%	11	(.2%)	1	-	(5 351)	(8.0%)	(100.2%)
Net Increase/(Decrease) in cash held	(746 442)	(122 654)	16.4%	(123 402)	16.5%	(246 056)	33.0%	(149 646)	33.3%	(17.5%)
Cash/cash equivalents at the year begin:	(746 442) 8 516	(122 034) 40 653	477.4%	(123 402) (81 917)	(961.9%)	(240 030) 40 653	477.4%	(149 040) (117 155)		(17.376) (30.1%)
Cash/cash equivalents at the year end:	(737 926)	(81 917)	11.1%	(205 317)	27.8%	(205 317)	27.8%	(266 797)	32.9%	(23.0%)

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 - Counci	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	19 861	10.5%	7 669	4.1%	161 603	85.4%		-	189 132	24.2%	-	-	-	ı -
Trade and Other Receivables from Exchange Transactions - Electricity	13 277	11.9%	5 037	4.5%	93 245	83.6%	-	-	111 560	14.3%	-		-	i -
Receivables from Non-exchange Transactions - Property Rates	12 512	8.8%	4 476	3.1%	125 909	88.1%	-	-	142 897	18.3%			-	ı -
Receivables from Exchange Transactions - Waste Water Management	7 799	6.0%	2 589	2.0%	120 307	92.1%	-	-	130 695	16.7%			-	ı -
Receivables from Exchange Transactions - Waste Management	7 289	9.4%	2 383	3.1%	68 143	87.6%	-	-	77 814	10.0%	-	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest on Arrear Debtor Accounts	9 394	6.1%	4 525	2.9%	140 298	91.0%	-	-	154 217	19.7%	-	-	-	
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-		-	-	-	-	-	-	-	- I
Other	353	(1.4%)	805	(3.2%)	(26 418)	104.6%	-	-	(25 259)	(3.2%)		-	-	·
Total By Income Source	70 484	9.0%	27 485	3.5%	683 087	87.5%	-	-	781 056	100.0%	-	-		- 1
Debtors Age Analysis By Customer Group														1
Organs of State	4 812	7.1%	2 228	3.3%	61 056	89.7%	-	-	68 096	8.7%	-	-	-	- 1
Commercial	16 396	11.0%	6 501	4.3%	126 672	84.7%		-	149 569	19.1%		-	-	ı -
Households	48 982	8.2%	17 978	3.0%	528 028	88.7%		-	594 988	76.2%	-	-	-	ı -
Other	294	(.9%)	778	(2.5%)	(32 668)	103.4%	-	-	(31 596)	(4.0%)	-		-	ı -
Total By Customer Group	70 484	9.0%	27 485	3.5%	683 087	87.5%	-	-	781 056	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	19 648	1.6%		-	19 436	1.6%	1 179 464	96.8%	1 218 548	88.3%
Bulk Water	2 579	49.2%	2 662	50.8%	-	-			5 240	.4%
PAYE deductions	3 333	13.6%	6 944	28.4%	3 505	14.3%	10 694	43.7%	24 477	1.8%
VAT (output less input)	-		-	-	-	-				
Pensions / Retirement	1 914	100.0%	-	-	-	-			1 914	.1%
Loan repayments	-		-	-	-	-				
Trade Creditors	13 949	99.6%	-	-	-	-	62	.4%	14 011	1.0%
Auditor-General	671	8.8%	2 741	35.9%	1 269	16.6%	2 954	38.7%	7 635	.6%
Other	-		-		-	-	108 592	100.0%	108 592	7.9%
Total	42 094	3.0%	12 346	.9%	24 210	1.8%	1 301 767	94.3%	1 380 417	100.0%

Municipal Manager	Mr Brian Kannemeyer	056 816 2700	
Financial Manager	Mr Hopolang Lebusa	056 816 2700	

FREE STATE: METSIMAHOLO (FS204) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2019

Part1: Operating Revenue and Expenditure

Part 1: Operating Revenue and Expenditure				2019/20				201	18/19	
	Budget	First 0	Duarter	Second	Quarter	Year 1	o Date	Second	d Quarter	1
	Main	Actual	1st Q as % of	Actual	2nd Q as % of	Actual	Total	Actual	Total	Q2 of 2018/19 to
R thousands	appropriation	Expenditure	Main appropriation	Expenditure	Main appropriation	Expenditure	Expenditure as % of main appropriation	Expenditure	Expenditure as % of main appropriation	Q2 of 2019/20
On another a December and Even and there										
Operating Revenue and Expenditure										
Operating Revenue	1 312 052	374 301	28.5%	302 975	23.1%	677 276	51.6%	284 919	52.0%	6.3%
Property rates	215 204	65 330	30.4%	44 928	20.9%	110 258	51.2%	32 244	54.8%	39.3%
Service charges - electricity revenue	293 928	71 790	24.4%	75 312	25.6%	147 102	50.0%	71 426	48.8%	5.4%
Service charges - water revenue	478 442	127 237	26.6%	97 681	20.4%	224 918	47.0%	99 951	46.7%	(2.3%)
Service charges - sanitation revenue	29 892	7 534	25.2%	7 259	24.3%	14 794	49.5%	6 925	51.6%	4.8%
Service charges - refuse revenue	28 836	8 475	29.4%	8 522	29.6%	16 998	58.9%	8 163	57.1%	4.4%
Rental of facilities and equipment	6 567	1 413	21.5%	1 342	20.4%	2 754	41.9%	1 461	48.0%	(8.1%)
Interest earned - external investments	1 500	473	31.5%	704	46.9%	1 176	78.4%	351	62.1%	100.5%
Interest earned - outstanding debtors	36 270	11 056	30.5%	12 562	34.6%	23 618	65.1%	9 575	58.5%	31.2%
Dividends received	-	-			-		-		-	-
Fines, penalties and forfeits	16 920	228	1.3%	226	1.3%	454	2.7%	235	2.2%	(3.7%)
Licences and permits	211	-			-		-	18	17.9%	(100.0%)
Agency services	-	-			-		-		-	-
Transfers and subsidies	189 039	78 802	41.7%	52 660	27.9%	131 462	69.5%	51 424	72.2%	2.4%
Other revenue	15 243	1 963	12.9%	1 778	11.7%	3 741	24.5%	3 145	33.1%	(43.5%)
Gains	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 310 388	232 387	17.7%	339 814	25.9%	572 202	43.7%	265 682	46.5%	27.9%
Employee related costs	359 390	73 515	20.5%	78 480	21.8%	151 995	42.3%	71 061	45.5%	10.4%
Remuneration of councillors	19 855	4 677	23.6%	4 677	23.6%	9 353	47.1%	4 058	46.4%	15.2%
Debt impairment	152 751	37 188	24.3%	39 188	25.7%	76 375	50.0%	28 980	49.2%	35.2%
Depreciation and asset impairment	83 085			38 806	46.7%	38 806	46.7%	27 534	40.5%	40.9%
Finance charges	6 448	98	1.5%	517	8.0%	615	9.5%	536	38.3%	(3.7%)
Bulk purchases	479 007	97 259	20.3%	141 630	29.6%	238 889	49.9%	105 888	55.3%	33.8%
Other Materials	32 941	2 479	7.5%	5 446	16.5%	7 924	24.1%	4 650	22.5%	17.1%
Contracted services	110 421	11 181	10.1%	20 099	18.2%	31 280	28.3%	10 054	33.2%	99.9%
Transfers and subsidies	42	14	32.1%	30	71.7%	44	103.8%	20	1.9%	52.0%
Other expenditure	66 448	5 978	9.0%	10 943	16.5%	16 921	25.5%	12 902	31.2%	(15.2%)
Losses	-	-	-	-	-	-	-	-		
Surplus/(Deficit)	1 665	141 914		(36 840)		105 074		19 236		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	81 069	141 714		(30 040)		103 074		17 230		
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH,PE					-		-			
Transfers and subsidies - capital (in-kind - all)	96 200	-		-		-		-		
Transiers and Subsidies - capital (Infolia - all)	70 200	-	-	-	-		-	-		
Surplus/(Deficit) after capital transfers and contributions	178 934	141 914		(36 840)		105 074		19 236		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	178 934	141 914		(36 840)		105 074		19 236		
Attributable to minorities	-	-	-		-	-	-	-		-
Surplus/(Deficit) attributable to municipality	178 934	141 914		(36 840)		105 074		19 236		
Share of surplus/ (deficit) of associate	-		-		-		-		-	-
Surplus/(Deficit) for the year	178 934	141 914		(36 840)		105 074		19 236		

1 1				2019/20				201	8/19	
	Budget	First C	Duarter	Second	Quarter	Year 1	o Date	Second	I 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 appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2018/19 to Q2 of 2019/20
R thousands							appropriation		appropriation	
Capital Revenue and Expenditure										
Source of Finance	294 517	8 154	2.8%	20 422	6.9%	28 576	9.7%	21 689	36.5%	
National Government	151 069	7 045	4.7%	18 625	12.3%	25 670	17.0%	21 564	37.2%	(13.6%)
Provincial Government					-		-	-	-	-
District Municipality					-		-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH,	26 200		-		-			-	-	-
Transfers recognised - capital	177 269	7 045	4.0%	18 625	10.5%	25 670	14.5%	21 564	36.4%	(13.6%)
Borrowing	55 972	-	-		-		-	-	-	-
Internally generated funds	61 275	1 109	1.8%	1 797	2.9%	2 906	4.7%	126	-	1 331.5%
		-		-	-	-	-	-	-	-
Capital Expenditure Functional	294 517	8 154	2.8%	20 422	6.9%	28 576	9.7%	21 711	5.2%	(5.9%)
Municipal governance and administration	14 141	20	.1%	608	4.3%	628	4.4%	21	-	2 740.6%
Executive and Council	80	-	-	-	-		-	-	-	-
Finance and administration	14 061	20	.1%	608	4.3%	628	4.5%	21		2 740.6%
Internal audit	-	-	-	-	-	-	-	-	-	
Community and Public Safety	30 186			1 264	4.2%	1 264	4.2%	126	1.4%	907.4%
Community and Social Services	2 281	-	-		-		-	-	-	-
Sport And Recreation	20 953	-	-	1 264	6.0%	1 264	6.0%	126	3.0%	907.4%
Public Safety	6 951	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	49 468	1 158	2.3%	345	.7%	1 503	3.0%	6 484	95.4%	(94.7%)
Planning and Development	1 200	-	-		-		-	-	-	-
Road Transport	48 268	1 158	2.4%	345	.7%	1 503	3.1%	6 484	110.3%	(94.7%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	200 723	6 976	3.5%	18 204	9.1%	25 180	12.5%		20.0%	
Energy sources	37 269	173	.5%	3 474	9.3%	3 647	9.8%		8.6%	
Water Management	23 784	1 969	8.3%	2 711	11.4%	4 680	19.7%		3.6%	
Waste Water Management	133 720	4 834	3.6%	12 019	9.0%	16 853	12.6%	13 436	29.1%	(10.5%)
Waste Management	5 950	-	-	-	-	-	-	-	-	-
Other		-	-	-	-		-	-	-	-

				2019/20				201	8/19	
	Budget	First (Quarter	Second	Quarter	Year 1	to Date	Second	I 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 2018/19 to Q2 of 2019/20
Cash Flow from Operating Activities										
Receipts		-	-		-		-	-	-	-
Property rates Service charges						•				
Other revenue Transfers and Subsidies - Operational Transfers and Subsidies - Capital Interest	-	-	-	•		- - -	-	-	-	-
Dividends	-	-	-	-	-	-	-		-	-
Payments Suppliers and employees Finance charges	(1 074 541) (1 068 061) (6 448)	(195 200) (195 088) (98) (14)	18.2% 18.3% 1.5% 43.5%	(261 821) (261 274) (517) (30)	24.4% 24.5% 8.0% 97.2%	(457 020) (456 362) (615) (44)	42.7% 9.5%	(209 168) (208 612) (536)	46.6% 46.6% 38.3% 66.1%	25.2% 25.2% (3.7%) 52.0%
Transfers and grants Net Cash from/(used) Operating Activities	(31)	(195 200)	43.0%	(261 821)	24.4%	(457 020)	42.5%	(20)	46.6%	25.2%
	(10/4 541)	(195 200)	10.270	(201 021)	24.470	(457 020)	42.3%	(209 100)	40.0%	25.2%
Cash Flow from Investing Activities										
Receipts Proceeds on disposal of PPE Decrease (Increase) in non-current debtors (not used) Decrease (Increase) in non-current receivables	-	-	-	•	-	•	-	•	-	-
Decrease (increase) in non-current investments		-	-		-	-	-	-	-	-
Payments Capital assets		-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities										
	-	-	-				-	-	-	-
Cash Flow from Financing Activities Receipts Short term loans Borrowing long term/refinancing	2 193	(1 989)	(90.7%) -	(60)	(2.7%)	(2 049)	(93.4%)	(160)	(9.3%)	(62.7%)
Increase (decrease) in consumer deposits	2 193	(1 989)	(90.7%)	(60)	(2.7%)	(2 049)	(93.4%)	(160)	(9.3%)	(62.7%
Payments Repayment of borrowing	(4 364) (4 364)	(4 032) (4 032)	92.4% 92.4%	1 776 1 776	(40.7%) (40.7%)	(2 257) (2 257)	51.7%	(4 199) (4 199)	219.9%	(142.3%) (142.3%)
Net Cash from/(used) Financing Activities	(2 171)	(6 021)	277.4%	1 716	(79.0%)	(4 306)	198.3%	(4 360)	(82.8%)	(139.4%)
Net Increase/(Decrease) in cash held Cash/cash equivalents at the year begin: Cash/cash equivalents at the year end:	(1 076 711) 36 619 (1 040 093)	(201 221) 17 500 (183 703)	18.7% 47.8% 17.7%	(260 105) (183 703) (443 809)	24.2% (501.7%) 42.7%	(461 326) 17 500 (443 809)	47.8%	(213 527) (195 614) (384 837)		21.8% (6.1% 15.3%

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Deb Debl	ts Written Off to lors	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	39 555	3.9%	40 100	4.0%	26 681	2.6%	905 919	89.5%	1 012 255	60.7%	2 318	.2%	156 553	15.5%
Trade and Other Receivables from Exchange Transactions - Electricity	11 287	12.9%	10 671	12.2%	2 496	2.9%	63 106	72.1%	87 560	5.3%	116	.1%	35 735	40.8%
Receivables from Non-exchange Transactions - Property Rates	13 759	9.9%	10 907	7.8%	5 605	4.0%	109 040	78.3%	139 311	8.4%	493	.4%	79 838	57.3%
Receivables from Exchange Transactions - Waste Water Management	2 584	5.2%	1 910	3.8%	1 212	2.4%	44 444	88.6%	50 149	3.0%	151	.3%	9 1 4 3	18.2%
Receivables from Exchange Transactions - Waste Management	2 976	4.1%	2 293	3.2%	1 607	2.2%	65 200	90.5%	72 075	4.3%	194	.3%	12 578	17.5%
Receivables from Exchange Transactions - Property Rental Debtors		-				-	-	-	-			-	-	-
Interest on Arrear Debtor Accounts	4 383	2.2%	4 245	2.2%	3 865	2.0%	184 770	93.7%	197 264	11.8%		-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure		-				-	-	-	-			-	-	-
Other	2 295	2.1%	2 149	2.0%	2 074	1.9%	101 517	94.0%	108 034	6.5%			-	-
Total By Income Source	76 840	4.6%	72 275	4.3%	43 540	2.6%	1 473 995	88.4%	1 666 649	100.0%	3 272	.2%	293 848	17.6%
Debtors Age Analysis By Customer Group														
Organs of State	3 676	10.0%	5 285	14.3%	1 194	3.2%	26 729	72.5%	36 884	2.2%	-	-	-	-
Commercial	31 250	15.7%	23 058	11.6%	5 949	3.0%	139 149	69.8%	199 407	12.0%	-	-	-	-
Households	41 913	2.9%	43 932	3.1%	36 397	2.5%	1 308 116	91.5%	1 430 358	85.8%	3 272	.2%	293 848	20.5%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	76 840	4.6%	72 275	4.3%	43 540	2.6%	1 473 995	88.4%	1 666 649	100.0%	3 272	.2%	293 848	17.6%

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	20 851	100.0%	-			-	-	-	20 851	14.1%
Bulk Water	16 676	28.6%	920	1.6%	1 134	1.9%	39 570	67.9%	58 300	39.4%
PAYE deductions		-						-	-	
VAT (output less input)		-						-	-	
Pensions / Retirement		-						-	-	
Loan repayments		-						-	-	
Trade Creditors	3 588	5.5%	1 844	2.8%	566	.9%	58 823	90.7%	64 821	43.8%
Auditor-General	1 000	24.8%	2 053	51.0%	976	24.2%		-	4 029	2.7%
Other			-			-		-		
Total	42 114	28.5%	4 817	3.3%	2 676	1.8%	98 393	66.5%	148 000	100.0%

Contact Details

Municipal Manager	Mr Mr Sello Mokoena (Acting MM)	016 973 8313
Financial Manager	Mr Clive Scheepers(Acting CFO)	016 973 8312
Source Local Government Database		

FREE STATE: MAFUBE (FS205) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2019

Part1: Operating Revenue and Expenditure

Part I: Operating Revenue and Expenditure				2019/20				201	18/19	
	Budget	First (Quarter	Second	Quarter	Year	to Date	Second	d 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 2018/19 to Q2 of 2019/20
R thousands			арргорпалоп		appropriation		appropriation		appropriation	
Operating Revenue and Expenditure										
Operating Revenue	230 659			44 200	19.2%	44 200	19.2%	67 116	47.7%	(34.1%)
Property rates	19 374			1 778	9.2%	1 778	9.2%	6 057	19.8%	(70.6%)
Service charges - electricity revenue	31			1770	7.2.70	1770	7.270	2	12.7%	
Service charges - water revenue	43 371			3 785	8.7%	3 785	8.7%	12 860	36.1%	
Service charges - sanitation revenue	19 791		_	1 736	8.8%	1 736	8.8%	4 799	29.1%	
Service charges - refuse revenue	14 430		_	1 300	9.0%	1 300	9.0%	4 122	27.4%	
Rental of facilities and equipment	14 450		_	23	14.6%	23	14.6%	4 122	29.4%	(46.0%)
Interest earned - external investments	216		-	3	1.5%	3	1.5%	2	14.7%	
Interest earned - outstanding debtors	27 904		_	3 553	12.7%	3 553	12.7%	10 965	41.6%	(67.6%)
Dividends received	3 035		-	0 000	12.770	0 000	12.170	10 700	11.07	(01.070)
Fines, penalties and forfeits	210		-		-			-		
Licences and permits										
Agency services										
Transfers and subsidies	101 794	-	-	31 949	31.4%	31 949	31.4%	28 186	72.3%	13.4%
Other revenue	343		-	74	21.6%	74	21.6%	79	6.4%	(7.0%)
Gains	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	222 886	-	-	1 228	.6%	1 228	.6%	9 784	8.8%	(87.4%)
Employee related costs	99 134			(20)		(20)		27		(175.7%)
Remuneration of councillors	6 450		-	(==)	-	(==)				(
Debt impairment	9 630		-	90	.9%	90	.9%	226	9.1%	(60.3%)
Depreciation and asset impairment	15 260		-	-		-		-		(00.070)
Finance charges	7 349		-	1	-	1		1	.1%	(8.7%)
Bulk purchases	5 208							151	3.9%	
Other Materials	10 924	-	-	163	1.5%	163	1.5%	496	18.3%	
Contracted services	29 189		-	-	-	-	-	5 163	46.3%	(100.0%)
Transfers and subsidies	4 234		-		-		-	-	-	-
Other expenditure	35 507		-	994	2.8%	994	2.8%	3 719	23.2%	(73.3%)
Losses	-	-	-	-	-	-		-		
Surplus/(Deficit)	7 773	-		42 972		42 972		57 332		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist	37 444	-	-	-	-	-	-	-	.2%	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE	-	-	-	-	-	-		-	-	
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers and contributions	45 217	-		42 972		42 972		57 332		
Taxation	-	-	-	-			-	-		
Surplus/(Deficit) after taxation	45 217	-		42 972		42 972		57 332		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	45 217	-		42 972		42 972		57 332		
Share of surplus/ (deficit) of associate	-	-	-	-	-		-	-		-
Surplus/(Deficit) for the year	45 217	-		42 972		42 972		57 332		

· · ·				2019/20				201	8/19	
	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 2018/19 to Q2 of 2019/20
Capital Revenue and Expenditure										
Source of Finance	44 672	-	-	-	-	-	-	2 437	6.7%	(100.0%)
National Government	36 822	-	-	-	-	-	-	2 437	6.7%	(100.0%)
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality	-		-		-		-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH,			-						-	-
Transfers recognised - capital	36 822	-	-	-	-		-	2 437	6.7%	(100.0%)
Borrowing		-	-	-	-		-		-	-
Internally generated funds	7 850	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	44 672	-	-	-		-		2 5 1 0	8.7%	(100.0%)
Municipal governance and administration	7 450		-					73	15.7%	(100.0%
Executive and Council			-							
Finance and administration	7 450		-		-		-	73	15.7%	(100.0%)
Internal audit			-		-		-			
Community and Public Safety	280				-			193	16.6%	(100.0%)
Community and Social Services	280	-	-	-	-	-	-	193	16.6%	(100.0%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing			-			-		-	-	-
Health	-		-		-		-		-	-
Economic and Environmental Services	1 937	-	-	-	-		-	-	-	-
Planning and Development		-	-	-	-	-	-	-	-	-
Road Transport	1 537		-		-	-	-	-	-	-
Environmental Protection	400		-		-	-	-	-	-	-
Trading Services	35 005	-	-	-	-	-	-	2 244	7.0%	(100.0%)
Energy sources	5 000	-	-	-	-	-	-	-	-	-
Water Management	19 505	-	-	-	-	-		2 244	7.0%	(100.0%
Waste Water Management	10 500	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

		2019/20								
	Budget	First C	Quarter	Second	I Quarter	Year	to Date	Second	I 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 2018/19 to Q2 of 2019/20
Cash Flow from Operating Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Property rates Service charges					-					
Other revenue Transfers and Subsidies - Operational Transfers and Subsidies - Capital Interest	-	-	-	-	-	-	-	-	-	-
Dividends Payments Suppliers and employees	(196 662) (186 413)		-	(1 138) (1 137)		(1 138) (1 137)		(9 557) (9 556)	9.1% 9.3%	(88.1%) (88.1%)
Finance charges Transfers and grants	(7 349) (2 900)			(1)	-	(1)	-	(1)	.1%	-
Net Cash from/(used) Operating Activities	(196 662)	-		(1 138)	.6%	(1 138)	.6%	(9 557)	9.1%	(88.1%)
Cash Flow from Investing Activities Receipts	192	37	19.3%	(1 910)	(994.5%)	(1 872)	(975.2%)	(49)		3 796.9%
Proceeds on disposal of PPE Decrease (Increase) in non-current debtors (not used) Decrease (increase) in non-current receivables		- - 37	- - 19.3%	- (1 910)	(994.5%)	- (1 872)	(975.2%)	. (49)		- 3 796.9%
Decrease (increase) in non-current investments Payments Capital assets		-	-				-	-		
Net Cash from/(used) Investing Activities	192	37	19.3%	(1 910)	(994.5%)	(1 872)	(975.2%)	(49)		3 796.9%
Cash Flow from Financing Activities Receipts Short term loans	(941)	(47)	5.0%	4 521	(480.4%)	4 474	(475.4%)	1	(8.3%)	730 269.1%
Borrowing long term/refinancing Increase (decrease) in consumer deposits Payments	(941)	(47) -	- 5.0% -	4 521	(480.4%) -	4 474 -	(475.4%) -	- 1	(8.3%) -	- 730 269.1% -
Repayment of borrowing Net Cash from/(used) Financing Activities	(941)	(47)	5.0%	4 521	(480.4%)	4 474	(475.4%)	. 1	(8.2%)	730 269.1%
Net Increase/(Decrease) in cash held Cash/cash equivalents at the year begin:	(197 411) 3 400	(10)	-	1 473 (10)	(.7%)	1 463	(.7%)	(9 606) 4 453	3.6% (11.0%)	(115.3%)
Cash/cash equivalents at the year end:	(194 011)	(10)		17 058	(8.8%)	17 058	(8.8%)	(5 153)	1.9%	(431.0%)

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	100	2.1%	133	2.8%	95	2.0%	4 412	93.1%	4 739	.7%	-	-		
Trade and Other Receivables from Exchange Transactions - Electricity	0	.2%	0	.2%	0	.2%	124	99.3%	125	-	-	-		
Receivables from Non-exchange Transactions - Property Rates	(616)	100.0%		-	-	-			(616)	(.1%)		-	-	
Receivables from Exchange Transactions - Waste Water Management	31	7.1%	32	7.3%	31	7.2%	341	78.4%	435	.1%	-		-	
Receivables from Exchange Transactions - Waste Management	7	4.3%	7	4.1%	7	4.1%	147	87.5%	168	-	-		-	
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-		-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-		-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-		-	-	-	-	-	-	-	-	-	-
Other	12 439	2.0%	11 709	1.9%	12 857	2.0%	592 301	94.1%	629 305	99.2%	-	-	-	-
Total By Income Source	11 961	1.9%	11 880	1.9%	12 990	2.0%	597 325	94.2%	634 157	100.0%		-		
Debtors Age Analysis By Customer Group														
Organs of State	(478)	(9.8%)	172	3.5%	134	2.7%	5 039	103.5%	4 867	.8%		-	-	
Commercial	1 046	5.2%	764	3.8%	973	4.9%	17 156	86.0%	19 939	3.1%	-	-		
Households	5 165	1.6%	5 203	1.6%	5 311	1.7%	302 721	95.1%	318 401	50.2%	-	-		
Other	6 228	2.1%	5 742	2.0%	6 572	2.3%	272 408	93.6%	290 950	45.9%	-		-	
Total By Customer Group	11 961	1.9%	11 880	1.9%	12 990	2.0%	597 325	94.2%	634 157	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30) Days	s 31 - 60 Days			0 Days	Over	90 Days	Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	1 942	1.6%	1 952	1.6%	1 896	1.5%	117 360	95.3%	123 150	22.6%
Bulk Water	2 905	1.1%	2 905	1.1%	2 905	1.1%	258 505	96.7%	267 219	49.0%
PAYE deductions	2 499	10.0%	1 390	5.6%	1 361	5.5%	19 674	78.9%	24 924	4.6%
VAT (output less input)	-	-	-	-	-	-	-	-		
Pensions / Retirement	1 1 36	1.5%	1 146	1.5%	1 149	1.6%	70 569	95.4%	74 001	13.6%
Loan repayments	-	-	-	-	-	-	-	-		
Trade Creditors	-	-	-	-	-	-	-	-		
Auditor-General	-	-	955	19.0%	145	2.9%	3 912	78.1%	5 012	.9%
Other	1 106	2.2%	459	.9%	774	1.5%	48 210	95.4%	50 549	9.3%
Total	9 588	1.8%	8 807	1.6%	8 230	1.5%	518 230	95.1%	544 855	100.0%

Contact Details

Municipal Manager Financial Manager	 058 813 9710 058 813 9703
Source Local Government Database	

FREE STATE: FEZILE DABI (DC20) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2019

Part1: Operating Revenue and Expenditure

Part1: Operating Revenue and Expenditure	2019/20								8/19	
	Budget	First 0	Quarter	Second	Quarter	Year 1	o 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 2018/19 to Q2 of 2019/20
Operating Revenue and Expenditure										
Operating Revenue	163 263	68 156	41.7%	55 830	34.2%	123 986	75.9%	50 378	71.7%	10.8%
	103 203	06 100	41.7%	55 830	34.2%	123 980	/5.9%	50 378	/1./%	10.8%
Property rates	-		-	-	-		-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-		-	-	-	-
Service charges - refuse revenue	-	-	-	-	-		-	-	-	-
Rental of facilities and equipment			-		-				-	-
Interest earned - external investments	7 000	872	12.5%	3 274	46.8%	4 146	59.2%	2 162	36.8%	51.5%
Interest earned - outstanding debtors	-	-	-	-	- 1	-	- 1	-	-	-
Dividends received	-	-	-	-	-		-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-		-	-	-	-
Licences and permits	-	-	-	-	-		-	-	-	-
Agency services	-		-		-					-
Transfers and subsidies	11 385	2 000	17.6%	2 000	17.6%	4 000	35.1%	48 064	1 097.9%	(95.8%)
Other revenue	144 878	65 284	45.1%	50 556	34.9%	115 840	80.0%	152	.2%	33 178.1%
Gains	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	167 412	39 543	23.6%	45 101	26.9%	84 644	50.6%	39 288	43.3%	14.8%
Employee related costs	110 164	25 078	22.8%	23 698	21.5%	48 776	44.3%	20 958	43.7%	13.1%
Remuneration of councillors	8 396	1 856	22.1%	1 892	22.5%	3 747	44.6%	1 824	47.1%	3.7%
Debt impairment					-		-			-
Depreciation and asset impairment	2 620				-		-			-
Finance charges					-		-			-
Bulk purchases					-		-			-
Other Materials	1 754	333	19.0%	766	43.7%	1 100	62.7%	649	37.1%	18.1%
Contracted services	17 179	5 764	33.6%	10 551	61.4%	16 315	95.0%	7 655	47.3%	37.8%
Transfers and subsidies	3 110	845	27.2%	1 194	38.4%	2 039	65.6%	3 295	119.5%	(63.8%)
Other expenditure	24 189	5 668	23.4%	7 000	28.9%	12 668	52.4%	4 907	30.4%	42.6%
Losses					-	-	-	-	-	-
Surplus/(Deficit)	(4 149)	28 613		10 729		39 342		11 090		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	2 318	1 623	70.0%			1 623	70.0%		70.0%	
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH, PE					-					
Transfers and subsidies - capital (in-kind - all)			-	-	-		-		-	
Surplus/(Deficit) after capital transfers and contributions	(1 831)	30 236		10 729		40 965		11 090		
Taxation	-	-		-		-	-	-	-	-
Surplus/(Deficit) after taxation	(1 831)	30 236		10 729		40 965		11 090		
Attributable to minorities	-	-		-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(1 831)	30 236		10 729		40 965		11 090		
Share of surplus/ (deficit) of associate	(. 501)						-		-	
Surplus/(Deficit) for the year	(1 831)	30 236		10 729		40 965		11 090		

				2019/20				201	18/19	
	Budget	First C	Quarter	Second	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 2018/19 to Q2 of 2019/20
Capital Revenue and Expenditure										
Source of Finance	3 000	24	.8%	214	7.1%	239	8.0%	-	-	(100.0%)
National Government	-	-	-		-	-	-	-	-	-
Provincial Government	-	-	-		-	-	-	-	-	-
District Municipality	-	-	-		-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH,	-	-	-		-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-		-
Borrowing	-	-	-		-	-	-	-	-	
Internally generated funds	3 000	24	.8%	214	7.1%	239	8.0%	-	-	(100.0%)
	-	-	-	-	-	-	-	-		-
Capital Expenditure Functional	3 000	24	.8%	214	7.1%	239	8.0%	328	52.2%	(34.6%)
Municipal governance and administration	3 000	24	.8%	214	7.1%	239	8.0%	159	10.2%	35.2%
Executive and Council	2 100	24	1.2%	148	7.0%	172	8.2%	87	10.9%	70.09
Finance and administration	900	-	-	67	7.4%	67	7.4%	72	9.4%	(6.9%
Internal audit	-	-	-		-	-	-	-	-	-
Community and Public Safety				-	-		-	169	99.1%	(100.0%
Community and Social Services	-		-	-	-	-	-	-		
Sport And Recreation	-	-		-	-	-	-	-	-	-
Public Safety	-	-				-		169	99.1%	(100.0%
Housing	-	-				-		-	-	-
Health	-	-	-		-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-		-
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-		-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

	2019/20							201	8/19	
	Budget	First C	Quarter	Second	Quarter	Year 1	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 2018/19 to Q2 of 2019/20
Cash Flow from Operating Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Property rates Service charges	-	•				•				
Other revenue Transfers and Subsidies - Operational Transfers and Subsidies - Capital Interest Dividentis	-	-	-	•	-	-	-	-	-	-
Payments	(163 082)	(39 193)	24.0%	(43 998)	27.0%	(83 191)	51.0%	(37 657)	43.7%	16.8%
Suppliers and employees Finance charges	(161 682)	(38 698)	23.9%	(43 907)	27.2%	(82 605)	51.1%	(35 993)	42.1%	22.09
Transfers and grants Net Cash from/(used) Operating Activities	(1 400) (163 082)	(495)	35.4% 24.0%	(91) (43 998)	27.0%	(586)	41.9% 51.0%	(1 665) (37 657)	134.5% 43.7%	(94.5%
	(103 062)	(24 142)	24.0%	(43 990)	21.0%	(03 191)	51.0%	(37 057)	43.770	10.0%
Cash Flow from Investing Activities Receipts Proceeds on disposal of PPE Decrease (increase) in non-current debtors (not used) Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments Payments Capital assets	-		-					-	•	
Net Cash from/(used) Investing Activities										
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 Cashicash equivalents at the year begin: Cashicash equivalents at the year end:	(163 082) (163 082)	(39 193) 92 979 53 786	24.0%	(43 998) 53 786 9 787	27.0%	(83 191) 92 979 9 787	51.0% (6.0%)	(37 657) 149 620 111 962	43.7%	16.8% (64.1% (91.3%

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				-		-	-	-	-	-	-			
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-		-	-	-	-	-	-	-		-	
Receivables from Non-exchange Transactions - Property Rates	-		-		-	-	-	-	-	-	-	-	-	
Receivables from Exchange Transactions - Waste Water Management	-		-		-	-	-	-	-	-	-	-	-	
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 Expenditure	-	-	-		-	-	-	-	-	-	-	-	-	
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	То	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	244	100.0%		-	-	-		-	244	100.0%
Auditor-General	-	-		-	-	-		-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	244	100.0%		-	-	-	-	-	244	100.0%

Contact Details

Municipal Manager Financial Manager	016 970 8607 016 970 8625
Source Local Government Database	