

**AGGREGATED INFORMATION FOR FREE STATE
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2020**

Part1: Operating Revenue and Expenditure

R thousands	2020/21							2019/20		O2 of 2019/20 to O2 of 2020/21
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure										
Operating Revenue	20 224 258	5 056 333	25.0%	4 830 903	23.9%	9 887 236	48.9%	3 747 969	47.8%	28.9%
Property rates	2 819 711	707 986	25.1%	547 230	19.4%	1 255 216	44.5%	623 834	50.9%	(12.3%)
Service charges - electricity revenue	5 765 683	1 425 571	24.7%	1 178 404	20.4%	2 603 975	45.2%	1 112 390	47.9%	5.9%
Service charges - water revenue	2 665 623	564 070	21.2%	620 952	23.3%	1 185 023	44.5%	522 379	47.4%	18.9%
Service charges - sanitation revenue	1 038 480	239 619	23.1%	210 099	20.2%	449 718	43.3%	218 189	46.9%	(3.7%)
Service charges - refuse revenue	691 127	147 844	21.4%	148 810	21.5%	296 655	42.9%	137 643	47.3%	8.1%
Rental of facilities and equipment	91 169	18 911	20.7%	18 900	20.7%	37 811	41.5%	18 683	39.3%	1.2%
Interest earned - external investments	60 346	17 181	28.5%	15 751	26.1%	32 932	54.6%	13 008	49.4%	21.1%
Interest earned - outstanding debtors	1 009 630	157 208	15.6%	216 106	21.4%	373 314	37.0%	239 949	60.0%	(9.9%)
Dividends received	4 966	115	2.3%	302	6.1%	417	8.4%	722	(70.0%)	(58.1%)
Fines, penalties and forfeits	126 248	6 324	5.0%	2 217	1.8%	8 541	6.8%	3 380	8.3%	(34.4%)
Licences and permits	2 211	367	16.6%	448	20.3%	815	36.9%	935	114.1%	(52.0%)
Agency services	-	1	-	-	-	1	-	-	-	-
Transfers and subsidies	4 504 652	1 448 143	32.1%	1 618 112	35.9%	3 066 256	68.1%	621 178	50.2%	160.5%
Other revenue	1 387 892	322 800	23.2%	253 495	18.3%	576 295	41.5%	235 580	36.1%	7.6%
Gains	56 521	192	0.3%	75	0.1%	267	0.5%	99	0.4%	(24.5%)
Operating Expenditure	20 766 342	3 851 212	18.5%	3 936 196	19.0%	7 787 408	37.5%	3 899 411	35.5%	.9%
Employee related costs	6 295 892	1 472 031	23.4%	1 429 652	22.7%	2 901 683	46.1%	1 304 529	38.2%	9.6%
Remuneration of councillors	328 138	61 192	18.6%	67 091	20.4%	128 282	39.1%	55 620	35.2%	20.6%
Debt impairment	2 463 413	661 119	26.8%	389 292	15.8%	1 050 411	42.6%	180 283	32.8%	115.9%
Depreciation and asset impairment	1 285 496	34 287	2.7%	62 478	4.9%	96 765	7.5%	287 924	28.0%	(78.3%)
Finance charges	953 932	18 706	2.0%	63 651	6.7%	82 357	8.6%	303 768	39.3%	(79.0%)
Bulk purchases	5 974 654	1 020 669	17.1%	985 123	16.5%	2 005 791	33.6%	978 534	37.5%	7.6%
Other Materials	514 295	60 836	11.8%	151 601	29.5%	212 437	41.3%	92 965	28.6%	63.1%
Contracted services	1 437 615	234 814	16.3%	474 296	33.0%	709 109	49.3%	434 125	37.3%	9.3%
Transfers and subsidies	232 847	20 846	9.0%	23 196	10.0%	44 042	18.9%	16 558	16.3%	40.1%
Other expenditure	1 258 670	266 634	21.2%	289 810	23.0%	556 444	44.2%	245 082	29.7%	18.3%
Losses	21 390	79	0.4%	7	-	86	0.4%	23	(370.2%)	(68.0%)
Surplus/(Deficit)	(542 083)	1 205 121		894 707		2 099 828		(151 442)		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	2 373 271	273 724	11.5%	463 194	19.5%	736 918	31.1%	240 990	19.6%	92.2%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE)	12 033	910	7.6%	1 771	14.7%	2 681	22.3%	1 740	51.8%	1.8%
Transfers and subsidies - capital (in-kind - all)	25 000	380	1.5%	-	-	380	1.5%	437	5%	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	1 868 221	1 480 135		1 359 672		2 839 807		91 724		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	1 868 221	1 480 135		1 359 672		2 839 807		91 724		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	1 868 221	1 480 135		1 359 672		2 839 807		91 724		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1 868 221	1 480 135		1 359 672		2 839 807		91 724		

Part 2: Capital Revenue and Expenditure

R thousands	2020/21							2019/20		O2 of 2019/20 to O2 of 2020/21
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure										
Source of Finance	4 028 620	246 172	6.1%	417 170	10.4%	663 342	16.5%	361 067	84.1%	15.5%
National Government	2 512 162	208 099	8.3%	355 303	14.1%	563 402	22.4%	285 636	58.4%	24.4%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE)	14 933	2 224	14.9%	5 337	35.7%	7 561	50.6%	1 806	7.6%	195.5%
Transfers recognised - capital	2 527 095	210 322	8.3%	360 640	14.3%	570 963	22.6%	287 442	57.0%	25.5%
Borrowing	156 152	18 415	11.8%	12 513	8.0%	30 929	19.8%	9 824	11.8%	27.4%
Internally generated funds	1 345 374	17 434	1.3%	44 017	3.3%	61 450	4.6%	63 801	194.6%	(31.0%)
Capital Expenditure Functional	4 038 676	246 760	6.1%	421 606	10.4%	668 366	16.5%	362 460	83.5%	16.3%
Municipal governance and administration	1 232 605	22 380	1.8%	21 007	1.7%	43 388	3.5%	14 307	206.9%	46.8%
Executive and Council	39 588	2 820	7.1%	3 584	9.1%	6 403	16.2%	2 573	6.4%	39.3%
Finance and administration	1 193 031	19 561	1.6%	17 424	1.5%	36 984	3.1%	11 734	245.6%	48.5%
Internal audit	15	-	-	-	-	-	-	-	8.6%	-
Community and Public Safety	394 662	17 476	4.4%	49 061	12.4%	66 537	16.9%	31 033	65.1%	58.1%
Community and Social Services	63 765	9 687	15.2%	10 591	16.6%	20 278	31.8%	19 175	41.3%	(44.8%)
Sport And Recreation	97 110	4 839	5.0%	7 411	7.6%	12 250	12.6%	11 493	20.3%	(35.5%)
Public Safety	21 065	25	0.1%	959	4.6%	984	4.7%	307	466.2%	212.0%
Housing	211 471	2 899	1.3%	29 938	14.2%	32 777	15.5%	37	3%	81 659.6%
Health	1 250	87	6.9%	161	12.9%	248	19.9%	21	7 226.7%	680.5%
Economic and Environmental Services	661 054	61 361	9.3%	117 605	17.8%	178 966	27.1%	113 942	87.7%	3.2%
Planning and Development	114 331	6 749	5.9%	11 552	10.1%	18 301	16.0%	22 953	33.7%	(49.7%)
Road Transport	546 423	54 611	10.0%	106 054	19.4%	160 665	29.4%	90 990	97.9%	16.6%
Environmental Protection	300	-	-	-	-	-	-	-	-	-
Trading Services	1 746 334	145 543	8.3%	233 933	13.4%	379 475	21.7%	201 761	42.0%	15.9%
Energy sources	341 538	15 312	4.5%	60 510	17.7%	75 823	22.2%	66 240	32.1%	(8.7%)
Water Management	847 961	90 285	10.6%	112 320	13.2%	202 605	23.9%	64 787	9.9%	73.4%
Waste Water Management	468 404	39 929	8.5%	60 559	12.9%	100 488	21.5%	67 763	120.5%	(10.6%)
Waste Management	88 432	17	-	543	6%	560	6%	2 971	4.8%	(81.7%)
Other	4 021	-	-	-	-	-	-	1 417	13.2%	(100.0%)

Part 3: Cash Receipts and Payments

R thousands	2020/21							2019/20		O2 of 2019/20 to O2 of 2020/21
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Cash Flow from Operating Activities										
Receipts	13 455 476	838 633	6.2%	2 426 686	18.0%	3 265 319	24.3%	199 274	36.8%	1 117.8%
Property rates	2 271 608	88 821	3.9%	194 271	8.6%	283 092	12.5%	37 821	87.0%	413.7%
Service charges	9 656 613	354 482	3.7%	673 854	7.0%	1 028 336	10.6%	63 332	33.3%	964.0%
Other revenue	(2 212 413)	95 947	(4.3%)	1 209 244	(54.7%)	1 305 190	(59.0%)	2 349	2.3%	51 379.2%
Transfers and Subsidies - Operational	2 082 108	224 473	10.8%	278 844	13.4%	503 317	24.2%	56 973	49.1%	389.4%
Transfers and Subsidies - Capital	1 591 235	73 225	4.6%	69 715	4.4%	142 940	9.0%	38 796	25.1%	79.7%
Interest	64 759	1 682	2.6%	758	1.2%	2 440	3.8%	4	7%	19 932.2%
Dividends	1 566	3	0.2%	0	-	3	0.2%	-	-	(100.0%)
Payments	(11 418 582)	(937 386)	8.2%	(1 115 557)	9.8%	(2 052 942)	18.0%	66 878	(388.2%)	(1 768.1%)
Suppliers and employees	(11 158 137)	(937 386)	8.4%	(1 115 557)	10.0%	(2 052 942)	18.4%	66 878	(388.2%)	(1 768.1%)
Finance charges	(260 494)	-	-	-	-	-	-	-	-	-
Transfers and grants	50	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	2 036 895	(98 752)	(4.8%)	1 311 129	64.4%	1 212 377	59.5%	266 152	49.3%	392.6%
Cash Flow from Investing Activities										
Receipts	10 360	620	6.0%	155	1.5%	775	7.5%	(1 747)	(7%)	(108.8%)
Proceeds on disposal of PPE	124 293	170	0.1%	75	0.1%	244	0.2%	111	-	(32.4%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	(113 531)	87	(0.1%)	79	(0.1%)	166	(0.1			

Capital assets	(1 784 852)	(141 834)	7.9%	(178 342)	10.0%	(320 176)	17.9%	(42 211)	26.3%	322.5%
Net Cash from/(used) Investing Activities	(1 774 492)	(141 214)	8.0%	(178 187)	10.0%	(319 401)	18.0%	(43 959)	80.7%	305.4%
Cash Flow from Financing Activities										
Receipts	25 123	(4 927)	(19.6%)	(10 646)	(42.4%)	(15 573)	(62.0%)	204 569	(240.5%)	(105.2%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	51 209	9 642	18.8%	(3 108)	(6.1%)	6 534	12.8%	-	-	(100.0%)
Increase (decrease) in consumer deposits	(26 086)	(14 570)	55.9%	(7 538)	28.9%	(22 107)	84.7%	204 569	(240.5%)	(103.7%)
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	25 123	(4 927)	(19.6%)	(10 646)	(42.4%)	(15 573)	(62.0%)	204 569	(240.5%)	(105.2%)
Net Increase/(Decrease) in cash held	287 526	(244 893)	(85.2%)	1 122 296	390.3%	877 403	305.2%	426 762	65.1%	163.0%
Cash/cash equivalents at the year begin:	4 129	704 738	17 068.6%	359 064	8 696.4%	704 738	17 068.6%	988 726	159.9%	(63.7%)
Cash/cash equivalents at the year end:	291 655	502 122	172.2%	1 531 605	525.1%	1 531 605	525.1%	1 321 040	77.8%	15.9%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	374 407	5.0%	265 503	3.5%	392 184	5.2%	6 520 314	86.3%	7 552 409	34.2%	10 882 952	144.1%	1 212 691	16.1%
Trade and Other Receivables from Exchange Transactions - Electricity	248 224	14.1%	95 834	5.4%	179 213	10.2%	1 238 047	70.3%	1 761 318	8.0%	4 093 261	232.4%	122 939	7.0%
Receivables from Non-exchange Transactions - Property Rates	264 895	7.8%	123 763	3.6%	253 633	7.4%	2 769 289	81.2%	3 411 579	15.4%	6 681 806	195.9%	234 204	6.9%
Receivables from Exchange Transactions - Waste Water Management	109 510	4.0%	66 669	2.4%	194 231	7.0%	2 393 864	86.6%	2 764 274	12.5%	3 168 043	114.6%	396 071	14.3%
Receivables from Exchange Transactions - Waste Management	67 439	3.3%	45 859	2.2%	125 143	6.1%	1 805 621	88.3%	2 044 063	9.3%	1 332 162	65.2%	449 434	22.0%
Receivables from Exchange Transactions - Property Rental Debtors	1 460	1.3%	1 460	1.3%	1 434	1.3%	105 768	96.0%	110 122	5%	0	-	269	2%
Interest on Arrear Debtor Accounts	101 915	2.7%	92 678	2.4%	232 882	6.1%	3 387 686	88.8%	3 815 160	17.3%	4 740 462	124.3%	528 350	13.8%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	12 891	2.0%	11 655	1.8%	(20 318)	(3.2%)	634 589	99.3%	638 818	2.9%	2 366 757	370.5%	329 438	51.6%
Total By Income Source	1 180 742	5.3%	703 421	3.2%	1 358 402	6.1%	18 855 179	85.3%	22 097 743	100.0%	33 265 444	150.5%	3 273 395	14.8%
Debtors Age Analysis By Customer Group														
Organs of State	176 074	7.3%	97 234	4.0%	152 993	6.4%	1 980 387	82.3%	2 406 689	10.9%	7 565 276	314.3%	11 778	5%
Commercial	371 622	11.3%	154 433	4.7%	283 358	8.6%	2 489 300	75.5%	3 298 713	14.9%	7 592 993	230.2%	194 193	5.9%
Households	628 572	3.9%	448 730	2.8%	954 092	5.9%	14 224 973	87.5%	16 256 367	73.6%	18 107 174	111.4%	3 050 829	18.8%
Other	4 474	3.3%	3 023	2.2%	(32 041)	(23.6%)	160 519	118.1%	135 975	6%	-	-	16 595	12.2%
Total By Customer Group	1 180 742	5.3%	703 421	3.2%	1 358 402	6.1%	18 855 179	85.3%	22 097 743	100.0%	33 265 444	150.5%	3 273 395	14.8%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	292 874	3.6%	49 911	.6%	1 730 328	21.3%	6 061 103	74.5%	8 134 215	47.9%
Bulk Water	808 408	11.5%	73 664	1.0%	211 249	3.0%	5 942 803	84.5%	7 056 124	41.4%
PAYE deductions	56 322	40.6%	6 109	4.4%	2 420	1.7%	73 971	53.3%	138 823	8%
VAT (output less input)	9 018	100.0%	-	-	-	-	-	-	9 018	1%
Pensions / Retirement	18 839	9.2%	2 829	1.4%	2 829	1.4%	181 334	88.1%	205 831	1.2%
Loan repayments	-	-	-	-	-	-	493	100.0%	493	-
Trade Creditors	215 688	21.7%	100 263	10.1%	88 559	8.9%	588 600	59.3%	993 109	5.8%
Auditor-General	4 019	13.3%	4 735	15.7%	1 064	3.5%	20 301	67.4%	30 120	2%
Other	2 700	.6%	554	.1%	(1 849)	(4%)	435 197	99.7%	436 601	2.6%
Total	1 407 868	8.3%	238 065	1.4%	2 034 600	12.0%	13 303 802	78.3%	16 984 334	100.0%

Contact Details

Municipal Manager		
Financial Manager		

Source Local Government Database

1. All figures in this report are unaudited.

Capital assets	(1 136 562)	-	-	-	-	-	-	-	-	-
Net Cash from(used) Investing Activities	(1 128 744)	(6)	-	34	-	27	-	39	(.8%)	(14.2%)
Cash Flow from Financing Activities										
Receipts	(38 764)	(5 603)	14.5%	(4 637)	12.0%	(10 240)	26.4%	(254)	2.4%	1 727.7%
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(38 764)	(5 603)	14.5%	(4 637)	12.0%	(10 240)	26.4%	(254)	2.4%	1 727.7%
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	(38 764)	(5 603)	14.5%	(4 637)	12.0%	(10 240)	26.4%	(254)	2.4%	1 727.7%
Net Increase/(Decrease) in cash held	1 160 302	(5 609)	(.5%)	(4 603)	(.4%)	(10 212)	(.9%)	(215)	1.1%	2 045.9%
Cash/cash equivalents at the year begin:	(105 315)	359 728	(341.6%)	354 119	(336.2%)	359 728	(341.6%)	128 097	41.1%	176.4%
Cash/cash equivalents at the year end:	1 054 987	354 119	33.6%	417 412	39.6%	417 412	39.6%	127 882	49.9%	226.4%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	219 586	9.7%	83 527	3.7%	66 586	2.9%	1 897 138	83.7%	2 266 837	37.9%	10 880 076	480.0%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	100 740	20.7%	14 835	3.1%	19 518	4.0%	350 723	72.2%	485 816	8.1%	4 091 734	842.2%	-	-
Receivables from Non-exchange Transactions - Property Rates	157 682	12.5%	52 587	4.2%	35 028	2.8%	1 018 418	80.6%	1 263 715	21.1%	6 680 457	528.6%	-	-
Receivables from Exchange Transactions - Waste Water Management	49 596	7.8%	17 652	2.8%	15 996	2.5%	549 955	86.9%	633 199	10.6%	3 167 565	500.2%	-	-
Receivables from Exchange Transactions - Waste Management	18 835	6.9%	7 020	2.6%	6 416	2.3%	241 627	88.2%	273 899	4.6%	1 331 806	486.2%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	0	100.0%	0	-	0	500.0%	-	-
Interest on Arrear Debtor Accounts	44 666	4.6%	21 516	2.2%	20 921	2.2%	881 255	91.0%	968 359	16.2%	4 740 462	489.5%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	5 434	5.8%	2 542	2.7%	1 679	1.8%	84 162	89.7%	93 818	1.6%	2 366 646	2 522.6%	-	-
Total By Income Source	596 539	10.0%	199 680	3.3%	166 145	2.8%	5 023 279	83.9%	5 985 642	100.0%	33 258 746	555.6%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	115 415	9.1%	47 599	3.8%	38 700	3.0%	1 067 338	84.1%	1 269 051	21.2%	7 565 254	596.1%	-	-
Commercial	188 968	19.6%	36 084	3.7%	29 042	3.0%	712 448	73.7%	966 542	16.1%	7 593 211	785.6%	-	-
Households	292 156	7.8%	115 996	3.1%	98 403	2.6%	3 243 493	86.5%	3 750 048	62.7%	18 100 281	482.7%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	596 539	10.0%	199 680	3.3%	166 145	2.8%	5 023 279	83.9%	5 985 642	100.0%	33 258 746	555.6%	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	150 910	100.0%	-	-	-	-	-	-	150 910	14.9%
Bulk Water	715 000	100.0%	-	-	-	-	-	-	715 000	70.8%
PAYE deductions	33 100	100.0%	-	-	-	-	-	-	33 100	3.3%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	29 810	26.8%	20 370	18.3%	6 847	6.2%	54 152	48.7%	111 180	11.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	928 820	91.9%	20 370	2.0%	6 847	7%	54 152	5.4%	1 010 190	100.0%

Contact Details

Municipal Manager	Adv Tankiso B Mea	051 405 8621
Financial Manager	M Sabata Molekeng	051 405 8625

Source Local Government Database

1. All figures in this report are unaudited.

Capital assets	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Investing Activities	121	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities										
Receipts	(740)	12	(1.6%)	(8)	1.1%	4	(.6%)	(3)	(4.7%)	215.6%
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(740)	12	(1.6%)	(8)	1.1%	4	(.6%)	(3)	(4.7%)	215.6%
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	(740)	12	(1.6%)	(8)	1.1%	4	(.6%)	(3)	(4.7%)	215.6%
Net Increase/(Decrease) in cash held	(619)	12	(1.9%)	(8)	1.3%	4	(.7%)	(3)	(4.7%)	215.6%
Cash/cash equivalents at the year begin:	-	-	-	12	-	-	-	0	-	2503.2%
Cash/cash equivalents at the year end:	(619)	12	(1.9%)	4	(.7%)	4	(.7%)	(2)	(4.7%)	(297.3%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	516	1.4%	798	2.2%	866	2.4%	33 959	94.0%	36 139	14.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	47	.6%	725	9.0%	588	7.3%	6 703	83.1%	8 063	3.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 943	4.3%	1 809	4.0%	1 697	3.8%	39 273	87.8%	44 722	17.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	861	2.6%	824	2.5%	803	2.4%	30 819	92.5%	33 308	12.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	832	2.7%	811	2.7%	747	2.5%	27 923	92.1%	30 312	11.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	30	1.7%	23	1.3%	21	1.2%	1 661	95.7%	1 735	.7%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	1 147	1.1%	1 205	1.2%	101 499	97.7%	103 851	40.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	12	2.9%	12	2.9%	9	2.1%	381	92.1%	414	.2%	-	-	-	-
Total By Income Source	4 239	1.6%	6 149	2.4%	5 936	2.3%	242 220	93.7%	258 543	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	285	5.3%	360	6.7%	367	6.8%	4 391	81.3%	5 403	2.1%	-	-	-	-
Commercial	416	4.4%	652	6.8%	417	4.4%	8 069	84.5%	9 553	3.7%	-	-	-	-
Households	3 134	1.4%	4 667	2.1%	4 706	2.1%	213 075	94.5%	225 582	87.3%	-	-	-	-
Other	405	2.2%	470	2.6%	445	2.5%	16 685	92.7%	18 005	7.0%	-	-	-	-
Total By Customer Group	4 239	1.6%	6 149	2.4%	5 936	2.3%	242 220	93.7%	258 543	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	270	.5%	56 345	99.5%	56 615	74.5%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 520	13.9%	1 982	10.9%	(3 650)	(20.2%)	17 258	95.3%	18 110	23.8%
Auditor-General	-	-	-	-	(141)	(7.1%)	2 132	107.1%	1 991	2.6%
Other	226	(32.8%)	14	(2.1%)	(208)	30.3%	(719)	104.7%	(687)	(.9%)
Total	2 746	3.6%	1 996	2.6%	(3 729)	(4.9%)	75 017	98.7%	76 030	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

Capital assets	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Investing Activities	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities										
Receipts	4 333	(361)	(8.3%)	-	-	(361)	(8.3%)	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	4 333	(361)	(8.3%)	-	-	(361)	(8.3%)	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	4 333	(361)	(8.3%)	-	-	(361)	(8.3%)	-	-	-
Net Increase/(Decrease) in cash held	355 693	(361)	(.1%)	-	-	(361)	(.1%)	-	-	-
Cash/cash equivalents at the year begin:	-	-	-	(361)	-	-	-	-	-	(100.0%)
Cash/cash equivalents at the year end:	355 693	(361)	(.1%)	(361)	(.1%)	(361)	(.1%)	-	-	(100.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 275	2.5%	2 671	2.0%	2 652	2.0%	122 285	93.4%	130 883	36.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 011	3.3%	1 985	3.3%	13 424	22.3%	42 734	71.0%	60 153	16.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 035	2.2%	2 835	3.0%	1 969	2.1%	86 683	92.7%	93 522	26.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 461	2.2%	1 776	2.7%	1 411	2.1%	61 002	92.9%	65 649	18.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	8	1.1%	8	1.1%	8	1.1%	715	96.6%	741	2%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	66	1.1%	66	1.1%	66	1.1%	5 642	96.6%	5 840	1.6%	-	-	-	-
Total By Income Source	8 857	2.5%	9 341	2.6%	19 530	5.5%	319 062	89.4%	356 789	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	728	2.1%	1 391	4.1%	12 134	35.8%	19 618	57.9%	33 871	9.5%	-	-	-	-
Commercial	1 369	3.8%	1 134	3.2%	1 065	3.0%	32 272	90.0%	35 840	10.0%	-	-	-	-
Households	6 760	2.4%	6 815	2.4%	6 331	2.2%	267 172	93.1%	287 078	80.5%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	8 857	2.5%	9 341	2.6%	19 530	5.5%	319 062	89.4%	356 789	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	61	2.4%	78	3.0%	70	2.7%	2 390	92.0%	2 599	4%
Bulk Water	6 672	1.6%	6 207	1.4%	6 311	1.5%	410 237	95.5%	429 428	72.7%
PAYE deductions	1 266	7.5%	1 288	7.6%	1 173	6.9%	13 169	77.9%	16 896	2.9%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	1 663	1.5%	1 656	1.5%	1 656	1.5%	108 173	95.6%	113 147	19.2%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 233	5.6%	1 021	4.6%	318	1.4%	19 615	88.4%	22 187	3.8%
Auditor-General	105	1.6%	1 267	19.3%	-	-	5 179	79.0%	6 552	1.1%
Other	-	-	-	-	-	-	-	-	-	-
Total	11 001	1.9%	11 518	1.9%	9 527	1.6%	558 762	94.6%	590 808	100.0%

Contact Details

Municipal Manager	Mr Martin Mazondi Kubeka	051 713 9203
Financial Manager	Ms Seipati Dhlamini	051 713 9297

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MOHOKARE (FS163)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2020

Part1: Operating Revenue and Expenditure

R thousands	2020/21							2019/20		Q2 of 2019/20 to Q2 of 2020/21	
	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Operating Revenue and Expenditure											
Operating Revenue	218 655	43 517	19.9%	10 385	4.7%	53 902	24.7%	10 014	16.0%	3.7%	
Property rates	7 881	213	2.7%	5 571	70.7%	5 784	73.4%	5 175	63.7%	7.6%	
Service charges - electricity revenue	29 348	-	-	-	-	-	-	-	-	-	
Service charges - water revenue	30 828	9 986	32.4%	3 262	10.6%	13 248	43.0%	3 409	19.6%	(4.3%)	
Service charges - sanitation revenue	9 401	2 461	26.2%	829	8.8%	3 290	35.0%	823	17.0%	-7%	
Service charges - refuse revenue	5 387	1 491	27.7%	495	9.2%	1 986	36.9%	501	16.9%	(1.2%)	
Rental of facilities and equipment	650	86	13.2%	43	6.6%	129	19.9%	47	9.4%	(8.7%)	
Interest earned - external investments	450	155	34.4%	14	3.2%	169	37.6%	-	9.2%	(100.0%)	
Interest earned - outstanding debtors	6 500	-	-	-	-	-	-	-	-	-	
Dividends received	10	3	27.6%	-	-	3	27.6%	-	-	-	
Fines, penalties and forfeits	35 000	219	.6%	90	.3%	309	.9%	5	.8%	1 853.4%	
Licences and permits	-	0	-	-	-	0	-	0	-	(100.0%)	
Agency services	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies	77 585	28 837	37.2%	-	-	28 837	37.2%	-	30.0%	-	
Other revenue	15 615	67	.4%	80	.5%	147	.9%	53	.7%	51.4%	
Gains	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	221 869	27 929	12.6%	17 053	7.7%	44 982	20.3%	-	4.7%	(100.0%)	
Employee related costs	83 674	20 193	24.1%	13 459	16.1%	33 652	40.2%	-	8.4%	(100.0%)	
Remuneration of councillors	3 329	890	26.7%	624	18.7%	1 515	45.5%	-	3.2%	(100.0%)	
Debt impairment	25 016	-	-	-	-	-	-	-	-	-	
Depreciation and asset impairment	24 407	-	-	-	-	-	-	-	-	-	
Finance charges	8 075	44	.5%	1	-	45	.6%	44	.4%	(100.0%)	
Bulk purchases	28 471	842	3.0%	-	-	842	3.0%	-	1.0%	-	
Other Materials	2 592	610	23.5%	35	1.4%	646	24.9%	-	4.6%	(100.0%)	
Contracted services	20 650	3 350	16.2%	1 350	6.5%	4 699	22.8%	-	12.0%	(100.0%)	
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	
Other expenditure	25 654	2 000	7.8%	1 583	6.2%	3 584	14.0%	-	1.7%	(100.0%)	
Losses	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	(3 214)	15 588		(6 667)		8 920		10 014			
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	91 773	2 340	2.5%	-	-	2 340	2.5%	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE)	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	88 559	17 928		(6 667)		11 260		10 014			
Taxation	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation	88 559	17 928		(6 667)		11 260		10 014			
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	88 559	17 928		(6 667)		11 260		10 014			
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	88 559	17 928		(6 667)		11 260		10 014			

Part 2: Capital Revenue and Expenditure

R thousands	2020/21							2019/20		Q2 of 2019/20 to Q2 of 2020/21	
	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Capital Revenue and Expenditure											
Source of Finance	91 178	25 527	28.0%	2 487	2.7%	28 015	30.7%	-	3.1%	(100.0%)	
National Government	91 178	25 527	28.0%	2 487	2.7%	28 015	30.7%	-	3.1%	(100.0%)	
Provincial Government	-	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE)	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	91 178	25 527	28.0%	2 487	2.7%	28 015	30.7%	-	3.1%	(100.0%)	
Borrowing	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	-	-	-	-	-	-	-	-	-	-	
Capital Expenditure Functional	91 628	25 577	27.9%	2 582	2.8%	28 159	30.7%	-	3.1%	(100.0%)	
Municipal governance and administration	500	59	11.8%	26	5.2%	85	17.1%	-	-	(100.0%)	
Executive and Council	-	-	-	-	-	-	-	-	-	-	
Finance and administration	500	59	11.8%	26	5.2%	85	17.1%	-	-	(100.0%)	
Internal audit	-	-	-	-	-	-	-	-	-	-	
Community and Public Safety	855	-	-	12	1.4%	12	1.4%	-	26.3%	(100.0%)	
Community and Social Services	50	-	-	12	24.8%	12	24.8%	-	-	(100.0%)	
Sport And Recreation	805	-	-	-	-	-	-	-	35.8%	-	
Public Safety	-	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	5 722	9 439	165.0%	236	4.1%	9 675	169.1%	-	.1%	(100.0%)	
Planning and Development	-	-	-	-	-	-	-	-	-	-	
Road Transport	5 722	9 439	165.0%	236	4.1%	9 675	169.1%	-	.1%	(100.0%)	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	
Trading Services	84 551	16 079	19.0%	2 308	2.7%	18 387	21.7%	-	3.1%	(100.0%)	
Energy sources	6 063	-	-	-	-	-	-	-	-	-	
Water Management	68 225	15 379	22.5%	958	1.4%	16 338	23.9%	-	1.8%	(100.0%)	
Waste Water Management	10 263	700	6.8%	1 350	13.2%	2 049	20.0%	-	56.4%	(100.0%)	
Waste Management	-	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

R thousands	2020/21							2019/20		Q2 of 2019/20 to Q2 of 2020/21	
	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Cash Flow from Operating Activities											
Receipts	80 478	33 859	42.1%	1 213	1.5%	35 072	43.6%	1 423	11.8%	(14.8%)	
Property rates	-	646	-	370	-	1 016	-	261	3 886.6%	41.7%	
Service charges	32 328	1 364	4.2%	700	2.2%	2 064	6.4%	1 061	2 937.2%	(34.1%)	
Other revenue	48 150	391	.8%	143	.3%	535	1.1%	101	.8%	42.2%	
Transfers and Subsidies - Operational	-	28 914	-	-	-	28 914	-	-	30.0%	-	
Transfers and Subsidies - Capital	-	2 540	-	-	-	2 540	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	-	-	
Dividends	-	3	-	-	-	3	-	-	-	-	
Payments	-	(1 591)	-	3 879	-	2 289	-	-	-	(100.0%)	
Suppliers and employees	-	(1 591)	-	3 879	-	2 289	-	-	-	(100.0%)	
Finance charges	-	-	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	80 478	32 268	40.1%	5 092	6.3%	37 360	46.4%	1 423	13.2%	257.8%	
Cash Flow from Investing Activities											
Receipts	400	-	-	-	-	-	-	-	-	-	
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	400	-	-	-	-	-	-	-	-	-	
Payments	-	(27 048)	-	(6 785)	-	(33 833)	-	-	10.8%	(100.0%)	

Capital assets	-	(27 048)	-	(6 785)	-	(33 833)	-	-	10.8%	(100.0%)
Net Cash from(used) Investing Activities	400	(27 048)	(6 762.9%)	(6 785)	(1 696.6%)	(33 833)	(8 459.5%)	-	10.9%	(100.0%)
Cash Flow from Financing Activities										
Receipts	(792)	0	-	(0)	-	-	-	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(792)	0	-	(0)	-	-	-	-	-	(100.0%)
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	(792)	0	-	(0)	-	-	-	-	-	(100.0%)
Net Increase/(Decrease) in cash held	80 086	5 220	6.5%	(1 693)	(2.1%)	3 527	4.4%	1 423	14.7%	(219.0%)
Cash/cash equivalents at the year begin:	-	5 383	-	10 604	-	5 383	-	26 101	-	(59.4%)
Cash/cash equivalents at the year end:	80 086	10 604	13.2%	8 910	11.1%	8 910	11.1%	27 524	21.6%	(67.6%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	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

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

Contact Details

Municipal Manager	M Selby Selepe	051 673 9600
Financial Manager	M P Dyonaso	051 673 9632

Source Local Government Database

1. All figures in this report are unaudited.

Capital assets	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Investing Activities	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	0	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	0	-	(100.0%)
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	-	-	-	-	-	-	-	0	-	(100.0%)
Net Increase/(Decrease) in cash held	-	-	-	-	-	-	-	(3 403)	16.6%	(100.0%)
Cash/cash equivalents at the year begin:	-	-	-	5 775	-	-	-	14 785	-	(60.9%)
Cash/cash equivalents at the year end:	-	5 775	-	(3 196)	-	(3 196)	-	11 384	16.6%	(128.1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	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	-	-	-	-	-	-	2 505	100.0%	2 505	100.0%	-	-	-	-
Total By Income Source	-	-	-	-	-	-	2 505	100.0%	2 505	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	2 131	100.0%	2 131	85.1%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	375	100.0%	375	14.9%	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	2 505	100.0%	2 505	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(1 143)	(34.2%)	(406)	(12.2%)	(202)	(6.0%)	5 087	152.5%	3 337	100.0%
Total	(1 143)	(34.2%)	(406)	(12.2%)	(202)	(6.0%)	5 087	152.5%	3 337	100.0%

Contact Details

Municipal Manager	Ms Lebohlang Moletsane	051 713 9304
Financial Manager	M Sejane Matobako	051 713 9307

Source Local Government Database

1. All figures in this report are unaudited.

Capital assets	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Investing Activities	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities										
Receipts	1 325	(110)	(8.3%)	11	.9%	(99)	(7.4%)	8	-	41.9%
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	1 325	(110)	(8.3%)	11	.9%	(99)	(7.4%)	8	-	41.9%
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	1 325	(110)	(8.3%)	11	.9%	(99)	(7.4%)	8	-	41.9%
Net Increase/(Decrease) in cash held	269 020	(110)	-	11	-	(99)	-	8	-	41.9%
Cash/cash equivalents at the year begin:	-	-	-	(110)	-	-	-	17	-	(732.4%)
Cash/cash equivalents at the year end:	269 020	(110)	-	(99)	-	(99)	-	25	-	(487.2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 224	1.4%	4 172	1.4%	4 210	1.4%	289 498	95.8%	302 102	28.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 088	2.8%	2 263	3.0%	2 338	3.1%	68 786	91.1%	75 475	7.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6 436	2.5%	6 128	2.4%	5 994	2.3%	236 987	92.7%	255 546	24.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 440	1.4%	2 329	1.3%	2 360	1.4%	166 826	95.9%	173 955	16.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 395	1.4%	1 366	1.3%	1 352	1.3%	97 742	96.0%	101 855	9.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	30	1.5%	30	1.5%	30	1.5%	1 949	95.5%	2 040	2%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	90 260	100.0%	90 260	8.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(181)	(.3%)	(217)	(.3%)	(108)	(.2%)	64 660	100.8%	64 154	6.0%	-	-	-	-
Total By Income Source	16 431	1.5%	16 071	1.5%	16 177	1.5%	1 016 707	95.4%	1 065 387	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 701	2.4%	1 725	2.4%	1 730	2.4%	66 189	92.8%	71 345	6.7%	-	-	-	-
Commercial	1 198	4.4%	1 152	4.3%	904	3.4%	23 673	87.9%	26 927	2.5%	-	-	-	-
Households	13 516	1.4%	13 178	1.4%	13 528	1.4%	926 792	95.8%	967 013	90.8%	-	-	-	-
Other	17	16.5%	16	15.6%	16	15.3%	54	52.6%	102	-	-	-	-	-
Total By Customer Group	16 431	1.5%	16 071	1.5%	16 177	1.5%	1 016 707	95.4%	1 065 387	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	18 412	100.0%	18 412	341.2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(9 367)	(66.5%)	(532)	(3.8%)	(1 687)	(12.0%)	25 667	182.3%	14 081	260.9%
Auditor-General	-	-	-	-	-	-	1 586	100.0%	1 586	29.4%
Other	(8 745)	30.5%	(4 246)	14.8%	(5 493)	19.2%	(10 198)	35.6%	(28 682)	(531.5%)
Total	(18 113)	(335.6%)	(4 778)	(88.5%)	(7 181)	(133.1%)	35 468	657.2%	5 396	100.0%

Contact Details

Municipal Manager	Mr P. Tshekedi	057 733 0106
Financial Manager	Ms Fikile Mbizi	057 733 2842

Source Local Government Database

1. All figures in this report are unaudited.

Capital assets	102 647	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Investing Activities	102 515	11	-	-	-	11	-	-	-	-	-
Cash Flow from Financing Activities											
Receipts	568	(47)	(8.3%)	1	.2%	(46)	(8.1%)	(6)	(99.2%)	(122.1%)	
Short term loans	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	568	(47)	(8.3%)	1	.2%	(46)	(8.1%)	(6)	(99.2%)	(122.1%)	
Payments	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	568	(47)	(8.3%)	1	.2%	(46)	(8.1%)	(6)	(99.2%)	(122.1%)	
Net Increase/(Decrease) in cash held	331 529	(7 008)	(2.1%)	(11 252)	(3.4%)	(18 260)	(5.5%)	(6)	(99.2%)	182 913.1%	
Cash/cash equivalents at the year begin:	4 407	1	-	(23 604)	(535.6%)	1	-	1 773	-	(1 431.3%)	
Cash/cash equivalents at the year end:	335 935	(7 008)	(2.1%)	(8 060)	(2.4%)	(8 060)	(2.4%)	(37 557)	2 475 773.8%	(78.5%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	401	1.9%	397	1.9%	382	1.8%	19 834	94.4%	21 014	7.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 086	6.9%	1 039	6.6%	605	3.8%	13 091	82.7%	15 821	5.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	448	1.5%	419	1.4%	371	1.2%	29 554	96.0%	30 791	11.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 297	1.9%	1 242	1.8%	1 175	1.7%	64 976	94.6%	68 690	24.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 531	1.9%	1 476	1.8%	1 421	1.7%	77 525	94.6%	81 954	29.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	28	1.2%	27	1.2%	27	1.1%	2 251	96.5%	2 333	8%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 046	1.9%	1 020	1.8%	1 000	1.8%	52 877	94.5%	55 943	20.2%	-	-	-	-
Total By Income Source	5 835	2.1%	5 620	2.0%	4 982	1.8%	260 109	94.1%	276 546	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	382	3.3%	319	2.7%	264	2.3%	10 705	91.7%	11 669	4.2%	-	-	-	-
Commercial	638	2.7%	577	2.5%	358	1.5%	21 798	93.3%	23 371	8.5%	-	-	-	-
Households	4 799	2.0%	4 710	2.0%	4 348	1.8%	227 050	94.2%	240 907	87.1%	-	-	-	-
Other	17	2.8%	14	2.4%	12	2.0%	555	92.8%	599	2%	-	-	-	-
Total By Customer Group	5 835	2.1%	5 620	2.0%	4 982	1.8%	260 109	94.1%	276 546	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	5 645	5.0%	-	-	3 658	3.3%	102 787	91.7%	112 090	68.9%
Bulk Water	2 003	4.4%	485	1.1%	485	1.1%	42 543	93.5%	45 516	28.0%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	1 735	100.0%	1 735	1.1%
Other	1 679	50.4%	611	18.4%	476	14.3%	564	16.9%	3 330	2.0%
Total	9 326	5.7%	1 096	.7%	4 619	2.8%	147 629	90.8%	162 671	100.0%

Contact Details

Municipal Manager	M K J. Mollhale	053 541 0014
Financial Manager	M Thabo Matile	053 541 0014

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: TSWELOPELE (FS183)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2020

Part1: Operating Revenue and Expenditure

R thousands	2020/21								2019/20		O2 of 2019/20 to O2 of 2020/21
	Budget Main appropriation	First Quarter			Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Operating Revenue and Expenditure											
Operating Revenue	167 735	70 678	42.1%	54 256	32.3%	124 935	74.5%	40 071	84.6%	35.4%	
Property rates	21 000	18 227	86.8%	2 403	11.4%	20 630	98.2%	2 316	127.2%	3.8%	
Service charges - electricity revenue	42 675	11 306	26.5%	10 279	24.1%	21 585	50.6%	10 416	58.6%	(1.3%)	
Service charges - water revenue	6 337	1 312	20.7%	1 573	24.8%	2 885	45.5%	1 624	26.1%	(3.1%)	
Service charges - sanitation revenue	7 385	2 136	28.9%	2 166	29.3%	4 303	58.3%	2 038	129.0%	6.3%	
Service charges - refuse revenue	4 920	978	19.9%	980	19.9%	1 957	39.8%	932	46.0%	5.1%	
Rental of facilities and equipment	312	795	254.9%	371	118.9%	1 166	373.9%	277	(63.4%)	34.2%	
Interest earned - external investments	1 100	17	1.5%	6	0.5%	22	2.0%	105	-	(94.5%)	
Interest earned - outstanding debtors	500	-	-	538	107.6%	538	107.6%	748	264.6%	(28.1%)	
Dividends received	100	32	32.2%	33	33.2%	65	65.5%	31	-	8.1%	
Fines, penalties and forfeits	350	2	0.5%	4	1.3%	6	1.8%	162	(21.4%)	(97.2%)	
Licences and permits	52	8	15.8%	16	30.5%	24	46.3%	16	1 502.5%	(2.0%)	
Agency services	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies	82 114	34 940	42.6%	35 530	43.3%	70 470	85.8%	21 074	92.3%	68.6%	
Other revenue	890	926	104.0%	355	39.9%	1 281	143.9%	331	(29.9%)	7.3%	
Gains	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	152 126	11 085	7.3%	22 335	14.7%	33 420	22.0%	24 961	35.5%	(10.5%)	
Employee related costs	70 555	223	0.3%	126	0.2%	349	0.5%	206	(4.4%)	(39.0%)	
Remuneration of councillors	5 987	-	-	-	-	-	-	-	-	-	
Debt impairment	-	4	-	31	-	35	-	3 755	-	(99.2%)	
Depreciation and asset impairment	-	-	-	-	-	-	-	-	-	-	
Finance charges	2 523	574	22.7%	937	37.1%	1 511	59.9%	1 122	81.0%	(16.4%)	
Bulk purchases	40 673	1 676	4.1%	9 836	24.2%	11 512	28.3%	13 275	235.7%	(25.9%)	
Other Materials	7 858	1 098	14.0%	3 265	41.6%	4 363	55.5%	1 087	22.4%	200.5%	
Contracted services	13 628	4 806	35.3%	5 887	43.2%	10 692	78.5%	3 009	57.8%	95.7%	
Transfers and subsidies	30	-	-	-	-	-	-	-	-	-	
Other expenditure	10 874	2 704	24.9%	2 253	20.7%	4 957	45.6%	2 508	17.3%	(10.2%)	
Losses	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	15 609	59 593		31 921		91 515		15 111			
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	-	478	-	592	-	1 070	-	1 722	(27.1%)	(65.6%)	
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE)	100	0	0.1%	0	0.1%	0	0.3%	50	(7.3%)	(99.7%)	
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	15 709	60 071		32 514		92 585		16 882			
Taxation	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation	15 709	60 071		32 514		92 585		16 882			
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	15 709	60 071		32 514		92 585		16 882			
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	15 709	60 071		32 514		92 585		16 882			

Part 2: Capital Revenue and Expenditure

R thousands	2020/21								2019/20		O2 of 2019/20 to O2 of 2020/21
	Budget Main appropriation	First Quarter			Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Capital Revenue and Expenditure											
Source of Finance				13 124		16 165					(100.0%)
National Government	-	3 041	-	13 124	-	16 165	-	-	-	-	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE)	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital		3 041		13 124		16 165					(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	5 403	3 109	57.5%	13 373	247.5%	16 482	305.1%	26	39.9%	50 485.4%	
Municipal governance and administration	3 017	43	1.4%	91	3.0%	134	4.4%	26	118.1%	243.2%	
Executive and Council	1 032	-	-	65	6.3%	65	6.3%	26	154.1%	147.4%	
Finance and administration	1 985	43	2.2%	25	1.3%	69	3.5%	-	41.5%	(100.0%)	
Internal audit	-	-	-	-	-	-	-	-	-	-	
Community and Public Safety				674		674				(100.0%)	
Community and Social Services	-	-	-	-	-	-	-	-	-	-	
Sport And Recreation	-	-	-	674	-	674	-	-	-	(100.0%)	
Public Safety	-	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	1 966	36	1.9%			36	1.9%				
Planning and Development	30	23	76.7%	-	-	23	76.7%	-	-	-	
Road Transport	1 936	13	0.7%	-	-	13	0.7%	-	-	-	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	
Trading Services	420	3 029	721.2%	12 609	3 002.1%	15 638	3 723.3%			(100.0%)	
Energy sources	-	-	-	-	-	-	-	-	-	-	
Water Management	30	2	5.2%	-	-	2	5.2%	-	-	-	
Waste Water Management	390	3 028	776.3%	12 609	3 233.0%	15 636	4 009.3%	-	-	(100.0%)	
Waste Management	-	-	-	-	-	-	-	-	-	-	
Other											

Part 3: Cash Receipts and Payments

R thousands	2020/21								2019/20		O2 of 2019/20 to O2 of 2020/21
	Budget Main appropriation	First Quarter			Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Cash Flow from Operating Activities											
Receipts	166 635	52 058	31.2%	60 407	36.3%	112 465	67.5%	53 512	103.0%	12.9%	
Property rates	21 728	3 459	15.9%	5 507	25.3%	8 965	41.3%	5 848	57.2%	(5.8%)	
Service charges	61 317	9 665	15.8%	10 696	17.4%	20 361	33.2%	14 816	53.1%	(27.8%)	
Other revenue	1 376	19	1.4%	35	2.5%	53	3.9%	672	107.3%	(94.8%)	
Transfers and Subsidies - Operational	82 214	35 832	43.6%	36 375	44.2%	72 207	87.8%	25 379	152.7%	43.3%	
Transfers and Subsidies - Capital	-	3 084	-	7 794	-	10 878	-	6 796	-	14.7%	
Interest	-	-	-	-	-	-	-	-	-	-	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments		(20 356)		(7 563)		(27 919)		22 678		(133.3%)	
Suppliers and employees	-	(20 356)	-	(7 563)	-	(27 919)	-	22 678	-	(133.3%)	
Finance charges	-	-	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	166 635	31 702	19.0%	52 844	31.7%	84 546	50.7%	76 190	126.6%	(30.6%)	
Cash Flow from Investing Activities											
Receipts	872								4.8%		
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	872	-	-	-	-	-	-	-	-	-	
Payments	(5 403)	(3 573)	66.1%	(15 375)	284.6%	(18 948)	350.7%	(30)	48.6%	50 470.7%	

Capital assets	(5 403)	(3 573)	66.1%	(15 375)	284.6%	(18 948)	350.7%	(30)	48.6%	50 470.7%
Net Cash from(used) Investing Activities	(4 530)	(3 573)	78.9%	(15 375)	339.4%	(18 948)	418.3%	(30)	(25.2%)	50 470.7%
Cash Flow from Financing Activities										
Receipts	(1 293)	24	(1.8%)	(36)	2.8%	(12)	.9%	(67)	4.2%	(46.6%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(1 293)	24	(1.8%)	(36)	2.8%	(12)	.9%	(67)	4.2%	(46.6%)
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	(1 293)	24	(1.8%)	(36)	2.8%	(12)	.9%	(67)	4.2%	(46.6%)
Net Increase/(Decrease) in cash held	160 813	28 152	17.5%	37 433	23.3%	65 586	40.8%	76 093	127.2%	(50.8%)
Cash/cash equivalents at the year begin:	-	(119)	-	28 066	-	(119)	-	83 562	-	(66.4%)
Cash/cash equivalents at the year end:	160 813	28 066	17.5%	65 499	40.7%	65 499	40.7%	159 654	134.5%	(59.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	569	3.8%	535	3.6%	389	2.6%	13 364	90.0%	14 857	12.3%	39	.3%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4 184	20.4%	2 942	14.4%	1 743	8.5%	11 635	56.7%	20 505	17.0%	4	-	-	-
Receivables from Non-exchange Transactions - Property Rates	623	1.4%	524	1.2%	680	1.5%	43 462	96.0%	45 288	37.6%	2	-	-	-
Receivables from Exchange Transactions - Waste Water Management	565	2.7%	526	2.5%	486	2.3%	19 132	92.4%	20 710	17.2%	1	-	-	-
Receivables from Exchange Transactions - Waste Management	375	2.7%	351	2.5%	326	2.3%	13 107	92.6%	14 161	11.8%	36	.3%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	222	4.7%	223	4.8%	93	2.0%	4 165	88.5%	4 704	3.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	0	.1%	-	-	245	99.9%	246	.2%	-	-	-	-
Total By Income Source	6 538	5.4%	5 102	4.2%	3 718	3.1%	105 111	87.3%	120 469	100.0%	81	.1%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	423	4.7%	214	2.4%	183	2.0%	8 171	90.9%	8 991	7.5%	-	-	-	-
Commercial	3 315	6.2%	2 469	4.7%	1 571	3.0%	45 699	86.1%	53 054	44.0%	(3)	-	-	-
Households	2 800	4.8%	2 420	4.1%	1 964	3.4%	51 241	87.7%	58 425	48.5%	85	.1%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	6 538	5.4%	5 102	4.2%	3 718	3.1%	105 111	87.3%	120 469	100.0%	81	.1%	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	1 380	12.7%	-	-	381	3.5%	9 078	83.8%	10 839	23.7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	8 256	23.6%	77	.2%	0	-	26 638	76.2%	34 972	76.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	9 636	21.0%	77	.2%	382	.8%	35 716	78.0%	45 811	100.0%

Contact Details

Municipal Manager	Ms Maitro Rebecca Mogopodi	051 853 1111
Financial Manager	M TJ Matyasin	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 2020

Part1: Operating Revenue and Expenditure

R thousands	2020/21							2019/20		Q2 of 2019/20 to Q2 of 2020/21
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure										
Operating Revenue	2 958 462	799 779	27.0%	749 165	25.3%	1 548 944	52.4%	621 772	50.4%	20.5%
Property rates	399 297	87 352	21.9%	124 813	31.3%	212 165	53.1%	84 376	54.1%	47.9%
Service charges - electricity revenue	776 999	196 001	25.2%	153 364	19.7%	349 365	45.0%	155 347	45.7%	(1.3%)
Service charges - water revenue	380 734	101 155	26.6%	103 794	27.3%	204 949	53.8%	97 966	55.0%	5.9%
Service charges - sanitation revenue	165 399	41 140	24.9%	41 380	25.0%	82 520	49.9%	38 954	53.4%	6.2%
Service charges - refuse revenue	110 613	25 105	22.7%	25 113	22.7%	50 218	45.4%	23 748	55.4%	5.7%
Rental of facilities and equipment	23 663	4 325	18.3%	4 270	18.0%	8 595	36.3%	4 180	38.9%	2.2%
Interest earned - external investments	4 089	444	10.8%	184	4.5%	628	15.4%	188	14.9%	(2.1%)
Interest earned - outstanding debtors	216 054	47 820	22.1%	49 812	23.1%	97 632	45.2%	57 480	77.5%	(13.3%)
Dividends received	23	10	42.9%	-	-	10	42.9%	9	86.6%	(100.0%)
Fines, penalties and forfeits	23 748	253	1.1%	408	1.7%	661	2.8%	513	6.3%	(20.5%)
Licences and permits	-	24	-	61	-	84	-	17	37.8%	249.4%
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	548 702	248 216	45.2%	242 085	44.1%	490 301	89.4%	154 861	71.9%	56.3%
Other revenue	47 936	47 936	18.9%	3 882	1.5%	51 818	20.5%	4 134	3.4%	(6.1%)
Gains	56 180	-	-	-	-	-	-	-	-	-
Operating Expenditure	2 958 364	364 360	12.3%	677 697	22.9%	1 042 057	35.2%	440 001	22.9%	54.0%
Employee related costs	836 063	193 017	23.1%	193 147	23.1%	386 164	46.2%	183 430	47.0%	5.3%
Remuneration of councillors	35 948	7 272	20.2%	7 181	20.0%	14 453	40.2%	7 448	44.1%	(3.6%)
Debt impairment	200 000	649	0.3%	1 096	0.5%	1 745	0.9%	894	0.7%	22.5%
Depreciation and asset impairment	123 276	-	-	-	-	-	-	-	-	-
Finance charges	202 275	283	0.1%	(40)	-	243	0.1%	177	0.2%	(122.7%)
Bulk purchases	1 078 988	8 289	0.8%	127 316	11.8%	135 604	12.6%	26 743	4.5%	376.1%
Other Materials	134 528	13 536	10.1%	61 832	46.0%	75 369	56.0%	25 919	27.2%	138.6%
Contracted services	190 571	58 979	30.9%	161 187	84.6%	220 165	115.5%	133 564	82.7%	20.7%
Transfers and subsidies	750	281	37.5%	947	126.3%	1 228	163.8%	206	28.5%	360.1%
Other expenditure	155 964	82 055	52.6%	125 031	80.2%	207 086	132.8%	61 620	68.5%	102.9%
Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	98	435 419		71 468		506 887		181 771		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	153 247	37 725	24.6%	31 100	20.3%	68 825	44.9%	47 173	42.0%	(34.1%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE)	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	153 345	473 144		102 568		575 712		228 944		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	153 345	473 144		102 568		575 712		228 944		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	153 345	473 144		102 568		575 712		228 944		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	153 345	473 144		102 568		575 712		228 944		

Part 2: Capital Revenue and Expenditure

R thousands	2020/21							2019/20		Q2 of 2019/20 to Q2 of 2020/21
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure										
Source of Finance	153 247	26 100	17.0%	20 705	13.5%	46 806	30.5%	37 025	26.0%	(44.1%)
National Government	153 247	23 859	15.6%	20 705	13.5%	44 564	29.1%	21 153	33.3%	(2.1%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE)	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	153 247	23 859	15.6%	20 705	13.5%	44 564	29.1%	21 153	33.3%	(2.1%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	2 241	-	-	-	2 241	-	15 872	18.5%	(100.0%)
Capital Expenditure Functional	153 247	26 100	17.0%	20 705	13.5%	46 806	30.5%	37 025	26.0%	(44.1%)
Municipal governance and administration	-	2 241	-	-	-	2 241	-	504	1.0%	(100.0%)
Executive and Council	-	2 241	-	-	-	2 241	-	504	1.0%	(100.0%)
Finance and administration	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	21 726	3 010	13.9%	5 995	27.6%	9 005	41.4%	9 808	56.7%	(38.9%)
Community and Social Services	1 433	1 388	96.9%	3 631	253.4%	5 020	350.3%	7 582	63.2%	(52.1%)
Sport And Recreation	20 293	1 621	8.0%	2 364	11.6%	3 985	19.6%	2 226	41.4%	6.2%
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	766	135.8%	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	766	135.8%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	131 521	20 849	15.9%	14 711	11.2%	35 560	27.0%	25 947	27.9%	(43.3%)
Energy sources	9 060	1 050	11.6%	1 365	15.1%	2 415	26.7%	12 102	65.6%	(88.7%)
Water Management	15 668	1 285	8.2%	2 215	14.1%	3 501	22.3%	1 480	97.6%	49.7%
Waste Water Management	95 123	18 513	19.5%	11 131	11.7%	29 644	31.2%	11 114	18.7%	1.1%
Waste Management	11 670	-	-	-	-	-	-	1 251	60.7%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2020/21							2019/20		Q2 of 2019/20 to Q2 of 2020/21
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Cash Flow from Operating Activities										
Receipts	1 522 332	-	-	402 063	26.4%	402 063	26.4%	-	-	(100.0%)
Property rates	718 735	-	-	32 306	4.5%	32 306	4.5%	-	-	(100.0%)
Service charges	2 745 000	-	-	104 993	3.8%	104 993	3.8%	-	-	(100.0%)
Other revenue	(1 945 538)	-	-	264 735	(13.6%)	264 735	(13.6%)	-	-	(100.0%)
Transfers and Subsidies - Operational	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-	-	-
Interest	4 089	-	-	28	0.7%	28	0.7%	-	-	(100.0%)
Dividends	46	-	-	-	-	-	-	-	-	-
Payments	(4 314 415)	-	-	(277 195)	6.4%	(277 195)	6.4%	-	-	(100.0%)
Suppliers and employees	(4 314 415)	-	-	(277 195)	6.4%	(277 195)	6.4%	-	-	(100.0%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(2 792 083)	-	-	(124 868)	(4.5%)	(124 868)	(4.5%)	-	-	(100.0%)
Cash Flow from Investing Activities										
Receipts	107 760	383	0.4%	-	-	383	0.4%	-	-	-
Proceeds on disposal of PPE	112 360	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	(600)	50	(8.3%)	-	-	50	(8.3%)	-	-	-
Decrease (Increase) in non-current investments	(4 000)	333	(8.3%)	-	-	333	(8.3%)	-	-	-
Payments	-	-	-	(995)	-	(995)	-	-	-	(100.0%)

Capital assets	-	-	-	(995)	-	(995)	-	-	-	(100.0%)
Net Cash from(used) Investing Activities	107 760	383	.4%	(995)	(.9%)	(611)	(.6%)	-	-	(100.0%)
Cash Flow from Financing Activities										
Receipts	5 517	(3 321)	(60.2%)	105	1.9%	(3 217)	(58.3%)	450	-	(76.8%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	5 517	(3 321)	(60.2%)	105	1.9%	(3 217)	(58.3%)	450	-	(76.8%)
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	5 517	(3 321)	(60.2%)	105	1.9%	(3 217)	(58.3%)	450	-	(76.8%)
Net Increase/(Decrease) in cash held	(2 678 806)	(2 938)	.1%	123 978	(4.6%)	121 040	(4.5%)	450	-	27 430.1%
Cash/cash equivalents at the year begin:	-	57 932	-	55 862	-	57 932	-	637	-	8 676.0%
Cash/cash equivalents at the year end:	(2 678 806)	55 862	(2.1%)	179 840	(6.7%)	179 840	(6.7%)	1 087	(2.7%)	16 446.6%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	39 047	2.7%	67 576	4.7%	46 984	3.3%	1 275 775	89.3%	1 429 382	32.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	46 637	12.5%	35 944	9.6%	20 126	5.4%	271 481	72.6%	374 189	8.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	28 007	6.7%	18 580	4.4%	11 520	2.7%	362 428	86.2%	420 535	9.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	13 292	2.3%	13 872	2.4%	12 474	2.2%	536 630	93.1%	576 268	13.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	8 063	2.2%	8 228	2.3%	7 403	2.0%	341 774	93.5%	365 468	8.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1 332	1.4%	1 322	1.4%	1 317	1.4%	93 464	95.9%	97 436	2.2%	-	-	-	-
Interest on Arrear Debtor Accounts	17 001	1.6%	16 607	1.6%	16 281	1.5%	1 021 397	95.3%	1 071 285	24.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	306	3.6%	1 245	14.7%	1 125	13.3%	5 801	68.4%	8 478	2%	-	-	-	-
Total By Income Source	153 686	3.5%	163 373	3.8%	117 230	2.7%	3 908 751	90.0%	4 343 040	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	12 177	14.9%	9 713	11.9%	6 194	7.6%	53 424	65.5%	81 507	1.9%	-	-	-	-
Commercial	53 150	6.2%	40 465	4.7%	22 291	2.6%	741 109	86.5%	857 016	19.7%	-	-	-	-
Households	88 359	2.6%	113 195	3.3%	88 745	2.6%	3 114 218	91.5%	3 404 518	78.4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	153 686	3.5%	163 373	3.8%	117 230	2.7%	3 908 751	90.0%	4 343 040	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	49 235	1.3%	-	-	47 213	1.3%	3 552 202	97.4%	3 648 650	41.3%
Bulk Water	56 370	1.1%	54 001	1.1%	53 000	1.1%	4 842 719	96.7%	5 006 090	56.7%
PAYE deductions	12 276	99.8%	3	-	3	-	19	2%	12 301	1%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	12 913	100.0%	-	-	-	-	-	-	12 913	1%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	70 035	48.0%	22 066	15.1%	47 723	32.7%	5 990	4.1%	145 813	1.7%
Auditor-General	1 568	61.8%	970	38.2%	-	-	-	-	2 538	-
Other	-	-	-	-	-	-	-	-	-	-
Total	202 396	2.3%	77 040	.9%	147 939	1.7%	8 400 930	95.2%	8 828 306	100.0%

Contact Details

Municipal Manager	M Thabiso Tsoaili	057 391 3416
Financial Manager	M Thabo Panyani	057 391 3416

Source Local Government Database

1. All figures in this report are unaudited.

Capital assets	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities										
Receipts	-	(780)	-	(2 616)	-	(3 396)	-	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	(780)	-	(2 616)	-	(3 396)	-	-	-	(100.0%)
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	(780)	-	(2 616)	-	(3 396)	-	-	-	(100.0%)
Net Increase/(Decrease) in cash held	-	(780)	-	(2 616)	-	(3 396)	-	-	-	(100.0%)
Cash/cash equivalents at the year begin:	-	53 992	-	53 212	-	53 992	-	-	-	(100.0%)
Cash/cash equivalents at the year end:	-	53 212	-	50 596	-	50 596	-	-	-	(100.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 508	1.6%	4 666	1.7%	4 345	1.5%	267 317	95.2%	280 836	33.3%	-	-	1 120 458	399.0%
Trade and Other Receivables from Exchange Transactions - Electricity	7 316	14.0%	2 686	5.1%	1 781	3.4%	40 527	77.5%	52 309	6.2%	-	-	108 093	206.6%
Receivables from Non-exchange Transactions - Property Rates	2 359	4.4%	1 420	2.7%	1 052	2.0%	48 308	90.9%	53 139	6.3%	-	-	197 696	372.0%
Receivables from Exchange Transactions - Waste Water Management	2 952	2.9%	2 692	2.7%	2 467	2.4%	93 283	92.0%	101 395	12.0%	-	-	380 951	375.7%
Receivables from Exchange Transactions - Waste Management	1 930	1.7%	1 814	1.6%	1 801	1.6%	106 331	95.0%	111 877	13.3%	-	-	443 420	396.3%
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	1 972	100.0%	1 972	2%	-	-	269	13.6%
Interest on Arrear Debtor Accounts	4	-	22 370	14.2%	140	1%	135 531	85.8%	158 046	18.7%	-	-	528 350	334.3%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 200	2.6%	1 852	2.2%	1 574	1.9%	78 997	93.4%	84 624	10.0%	-	-	314 873	372.1%
Total By Income Source	21 270	2.5%	37 501	4.4%	13 161	1.6%	772 266	91.5%	844 199	100.0%	-	-	3 094 110	366.5%
Debtors Age Analysis By Customer Group														
Organs of State	798	2.0%	1 692	4.3%	644	1.6%	36 064	92.0%	39 199	4.6%	-	-	11 778	30.0%
Commercial	5 994	7.6%	4 944	6.3%	2 186	2.8%	65 329	83.3%	78 452	9.3%	-	-	194 193	247.5%
Households	12 279	1.7%	30 847	4.3%	10 308	1.4%	666 070	92.6%	719 504	85.2%	-	-	2 886 109	401.1%
Other	2 199	31.2%	18	3%	24	3%	4 803	68.2%	7 044	8%	-	-	2 030	28.8%
Total By Customer Group	21 270	2.5%	37 501	4.4%	13 161	1.6%	772 266	91.5%	844 199	100.0%	-	-	3 094 110	366.5%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	7 091	1.7%	8 635	2.1%	9 020	2.2%	383 330	93.9%	408 077	62.6%
Bulk Water	4 817	2.3%	6 146	2.9%	6 054	2.8%	196 185	92.0%	213 202	32.7%
PAYE deductions	172	100.0%	-	-	-	-	-	-	172	-
VAT (output less input)	8 173	100.0%	-	-	-	-	-	-	8 173	1.3%
Pensions / Retirement	4	100.0%	-	-	-	-	-	-	4	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 371	20.2%	519	2.4%	96	4%	16 634	76.9%	21 620	3.3%
Auditor-General	-	-	229	50.2%	186	40.8%	41	9.0%	455	1%
Other	224	93.3%	0	-	0	-	16	6.7%	240	-
Total	24 852	3.8%	15 530	2.4%	15 356	2.4%	596 206	91.5%	651 944	100.0%

Contact Details

Municipal Manager	M Bolumelo C Mokomela	056 514 9200
Financial Manager	M 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 2020

Part1: Operating Revenue and Expenditure

R thousands	2020/21							2019/20		Q2 of 2019/20 to Q2 of 2020/21
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure										
Operating Revenue	138 860	60 621	43.7%	48 519	34.9%	109 140	78.6%	3 131	43.0%	1 449.6%
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	2 850	41	1.4%	1 216	42.7%	1 257	44.1%	2 387	91.6%	(49.1%)
Interest earned - outstanding debtors	200	108	54.1%	67	33.7%	176	87.8%	150	179.6%	(55.1%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	43 097	18 851	43.7%	14 639	34.0%	33 490	77.7%	582	42.2%	2 417.4%
Other revenue	92 713	41 621	44.9%	32 596	35.2%	74 217	80.1%	13	41.6%	255 097.0%
Gains	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	176 720	38 196	21.6%	40 412	22.9%	78 608	44.5%	33 419	46.9%	20.9%
Employee related costs	101 332	22 091	21.8%	23 957	23.6%	46 047	45.4%	19 895	44.7%	20.4%
Remuneration of councillors	9 472	2 210	23.3%	2 431	25.7%	4 641	49.0%	2 233	46.0%	8.8%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	5 680	26	.4%	1 287	22.7%	1 312	23.1%	1 499	27.3%	(14.2%)
Finance charges	636	57	9.0%	-	-	57	9.0%	-	17.5%	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	1 617	47	2.9%	434	26.8%	480	29.7%	238	18.1%	82.3%
Contracted services	11 567	1 850	16.0%	3 029	26.2%	4 879	42.2%	3 341	44.8%	(9.3%)
Transfers and subsidies	25 880	9 010	34.8%	6 427	24.8%	15 437	59.6%	1 022	82.5%	528.8%
Other expenditure	20 537	2 906	14.2%	2 848	13.9%	5 754	28.0%	5 151	50.0%	(44.7%)
Losses	-	-	-	-	-	-	-	39	-	(100.0%)
Surplus/(Deficit)	(37 860)	22 425		8 107		30 532		(30 288)		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	10 050	-	-	1 826	18.2%	1 826	18.2%	-	-	(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	(27 810)	22 425		9 933		32 358		(30 288)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(27 810)	22 425		9 933		32 358		(30 288)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(27 810)	22 425		9 933		32 358		(30 288)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(27 810)	22 425		9 933		32 358		(30 288)		

Part 2: Capital Revenue and Expenditure

R thousands	2020/21							2019/20		Q2 of 2019/20 to Q2 of 2020/21
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure										
Source of Finance	13 550	317	2.3%	938	6.9%	1 255	9.3%	202	1.4%	363.6%
National Government	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE)	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	13 550	317	2.3%	938	6.9%	1 255	9.3%	202	1.4%	363.6%
Capital Expenditure Functional	13 550	317	2.3%	938	6.9%	1 255	9.3%	202	1.4%	363.6%
Municipal governance and administration	13 200	230	1.7%	744	5.6%	974	7.4%	146	1.0%	410.3%
Executive and Council	11 100	92	.8%	526	4.7%	618	5.6%	71	.6%	644.2%
Finance and administration	2 100	138	6.6%	218	10.4%	356	17.0%	75	18.8%	190.3%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	300	87	28.9%	178	59.3%	265	88.2%	21	20.7%	760.2%
Community and Social Services	50	-	-	16	33.0%	16	33.0%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	250	87	34.7%	161	64.6%	248	99.3%	21	41.4%	680.5%
Economic and Environmental Services	50	-	-	16	33.0%	16	33.0%	36	71.9%	(54.2%)
Planning and Development	50	-	-	16	33.0%	16	33.0%	36	71.9%	(54.2%)
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2020/21							2019/20		Q2 of 2019/20 to Q2 of 2020/21
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Cash Flow from Operating Activities										
Receipts	145 860	-	-	51 280	35.2%	51 280	35.2%	-	-	(100.0%)
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-
Other revenue	92 713	-	-	32 593	35.2%	32 593	35.2%	-	-	(100.0%)
Transfers and Subsidies - Operational	43 097	-	-	14 875	34.5%	14 875	34.5%	-	-	(100.0%)
Transfers and Subsidies - Capital	10 050	-	-	3 812	37.9%	3 812	37.9%	-	-	(100.0%)
Interest	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	5	-	-	-	-	-	-	-	-	-
Suppliers and employees	5	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	145 865	-	-	51 280	35.2%	51 280	35.2%	-	-	(100.0%)
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	(13 550)	-	-	577	(4.3%)	577	(4.3%)	-	-	(100.0%)

Capital assets	(13 550)	-	-	577	(4.3%)	577	(4.3%)	-	-	(100.0%)
Net Cash from(used) Investing Activities	(13 550)	-	-	577	(4.3%)	577	(4.3%)	-	-	(100.0%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	132 315	-	-	51 856	39.2%	51 856	39.2%	-	-	(100.0%)
Cash/cash equivalents at the year begin:	133 585	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	265 899	-	-	51 856	19.5%	51 856	19.5%	-	-	(100.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	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

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	845	100.0%	-	-	-	-	-	-	845	46.8%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	431	100.0%	431	23.9%
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	529	100.0%	529	29.3%
Total	845	46.8%	-	-	-	-	961	53.2%	1 806	100.0%

Contact Details

Municipal Manager	Ms Palesa Matshidiso Elizabeth Kaola	057 391 8906
Financial Manager	M Pantlalo Kaizer Pitso	057 391 8920

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 2020

Part1: Operating Revenue and Expenditure

R thousands	2020/21							2019/20		Q2 of 2019/20 to Q2 of 2020/21
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure										
Operating Revenue	547 871	174 566	31.9%	140 523	25.6%	315 089	57.5%	82 000	46.6%	71.4%
Property rates	69 710	16 413	23.5%	17 140	24.6%	33 553	48.1%	16 597	52.6%	3.3%
Service charges - electricity revenue	78 791	20 761	26.4%	19 456	24.7%	40 217	51.0%	18 880	45.2%	3.1%
Service charges - water revenue	61 574	13 925	22.6%	15 469	25.1%	29 394	47.7%	15 144	44.5%	2.1%
Service charges - sanitation revenue	35 122	8 796	25.0%	8 734	24.9%	17 531	49.9%	8 277	50.2%	5.5%
Service charges - refuse revenue	44 709	11 216	25.1%	11 184	25.0%	22 400	50.1%	10 542	50.1%	6.1%
Rental of facilities and equipment	498	11	2.3%	17	3.4%	28	5.7%	250	162.4%	(93.3%)
Interest earned - external investments	4 825	513	10.6%	419	8.7%	932	19.3%	1 216	137.3%	(65.5%)
Interest earned - outstanding debtors	37 450	6 511	17.4%	6 948	18.6%	13 459	35.9%	8 794	53.6%	(21.0%)
Dividends received	88	47	53.3%	-	-	47	53.3%	44	124.6%	(100.0%)
Fines, penalties and forfeits	846	47	5.6%	37	4.3%	84	9.9%	232	-	(84.2%)
Licences and permits	46	2	3.9%	36	79.4%	38	83.4%	18	45.7%	101.8%
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	210 246	95 023	45.2%	60 040	28.6%	155 063	73.8%	946	42.6%	6 243.5%
Other revenue	3 967	1 109	28.0%	969	24.4%	2 078	52.4%	950	33.3%	2.0%
Gains	-	192	-	75	-	266	-	111	-	(32.4%)
Operating Expenditure	654 419	104 567	16.0%	89 646	13.7%	194 213	29.7%	128 292	39.6%	(30.1%)
Employee related costs	211 287	51 591	24.4%	52 391	24.8%	103 982	49.2%	52 339	48.1%	1%
Remuneration of councillors	14 154	3 258	23.0%	3 248	22.9%	6 506	46.0%	-	-	(100.0%)
Debt impairment	71 253	1 550	2.2%	1 858	2.6%	3 408	4.8%	17 769	65.8%	(89.5%)
Depreciation and asset impairment	126 156	-	-	-	-	-	-	10 473	8.8%	(100.0%)
Finance charges	7 663	808	10.5%	1 155	15.1%	1 963	25.6%	2 230	41.0%	(48.2%)
Bulk purchases	84 544	25 403	30.0%	11 648	13.8%	37 051	43.8%	14 312	45.3%	(18.6%)
Other Materials	61 501	1 854	3.0%	2 865	4.7%	4 719	7.7%	5 308	28.5%	(46.0%)
Contracted services	27 496	3 308	12.0%	2 696	9.8%	6 005	21.8%	12 003	70.3%	(77.5%)
Transfers and subsidies	22 050	10 003	45.4%	10 476	47.5%	20 479	92.9%	8 563	74.3%	22.3%
Other expenditure	28 314	6 792	24.0%	3 309	11.7%	10 101	35.7%	5 296	33.1%	(37.5%)
Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(106 547)	69 999		50 877		120 876		(46 292)		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	169 915	45 813	27.0%	40 892	24.1%	86 705	51.0%	38 077	69.8%	7.4%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE)	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	63 368	115 812		91 769		207 581		(8 215)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	63 368	115 812		91 769		207 581		(8 215)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	63 368	115 812		91 769		207 581		(8 215)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	63 368	115 812		91 769		207 581		(8 215)		

Part 2: Capital Revenue and Expenditure

R thousands	2020/21							2019/20		Q2 of 2019/20 to Q2 of 2020/21
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure										
Source of Finance	181 915	21 086	11.6%	42 296	23.3%	63 382	34.8%	27 741	21.9%	52.5%
National Government	166 715	19 412	11.6%	37 317	22.4%	56 729	34.0%	20 881	17.6%	78.7%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE)	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	166 715	19 412	11.6%	37 317	22.4%	56 729	34.0%	20 881	17.6%	78.7%
Borrowing	-	-	-	-	-	-	-	45	-	(100.0%)
Internally generated funds	15 200	1 674	11.0%	4 979	32.8%	6 653	43.8%	6 815	50.9%	(26.9%)
Capital Expenditure Functional	181 915	21 088	11.6%	42 380	23.3%	63 468	34.9%	27 801	21.2%	52.4%
Municipal governance and administration	-	2	-	50	-	52	-	333	14.3%	(85.0%)
Executive and Council	-	-	-	21	-	21	-	17	8.6%	25.1%
Finance and administration	-	2	-	29	-	31	-	316	15.2%	(90.8%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	2 564	1 171	45.6%	1 203	46.9%	2 373	92.5%	3 421	110.2%	(64.9%)
Community and Social Services	314	-	-	529	168.4%	529	168.4%	1 689	539.8%	(88.7%)
Sport And Recreation	2 250	1 171	52.0%	672	29.9%	1 843	81.9%	1 696	45.0%	(60.4%)
Public Safety	-	-	-	1	-	1	-	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	37	-	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	31 462	1 368	4.3%	1 519	4.8%	2 888	9.2%	1	.1%	122 825.2%
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	31 462	1 368	4.3%	1 519	4.8%	2 888	9.2%	1	.2%	122 825.2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	147 889	18 547	12.5%	39 608	26.8%	58 155	39.3%	24 046	19.0%	64.7%
Energy sources	15 200	1 637	10.8%	5 508	36.2%	7 144	47.0%	6 529	58.7%	(15.6%)
Water Management	129 800	16 268	12.5%	30 932	23.8%	47 200	36.4%	7 963	8.5%	288.4%
Waste Water Management	2 889	625	21.6%	3 151	109.1%	3 775	130.7%	9 554	2 954.1%	(67.0%)
Waste Management	-	17	-	18	-	35	-	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2020/21							2019/20		Q2 of 2019/20 to Q2 of 2020/21
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Cash Flow from Operating Activities										
Receipts	595 568	175 067	29.4%	134 908	22.7%	309 974	52.0%	72 122	46.0%	87.1%
Property rates	69 710	17 939	25.7%	10 313	14.8%	28 252	40.5%	29 356	133.7%	(64.9%)
Service charges	140 466	24 371	17.4%	22 776	16.2%	47 147	33.6%	24 773	34.5%	(8.1%)
Other revenue	5 567	1 225	22.0%	885	15.9%	2 110	37.9%	1 204	70.4%	(26.5%)
Transfers and Subsidies - Operational	209 909	95 023	45.3%	60 042	28.6%	155 065	73.9%	808	42.6%	7 330.6%
Transfers and Subsidies - Capital	169 915	36 508	21.5%	40 892	24.1%	77 400	45.6%	15 981	24.1%	155.9%
Interest	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	-	(17 475)	-	(27 686)	-	(45 161)	-	42 856	-	(164.6%)
Suppliers and employees	-	(17 475)	-	(27 686)	-	(45 161)	-	42 856	-	(164.6%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(Used) Operating Activities	595 568	157 592	26.5%	107 221	18.0%	264 813	44.5%	114 978	61.9%	(6.7%)
Cash Flow from Investing Activities										
Receipts	3 498	170	4.8%	75	2.1%	244	7.0%	111	6.7%	(32.4%)
Proceeds on disposal of PPE	-	170	-	75	-	244	-	111	-	(32.4%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	3 498	-	-	-	-	-	-	-	-	-
Payments	(181 915)	(35 498)	19.5%	(52 370)	28.8%	(87 868)	48.3%	(29 925)	36.7%	75.0%

Capital assets	(181 915)	(35 498)	19.5%	(52 370)	28.8%	(87 868)	48.3%	(29 925)	36.7%	75.0%
Net Cash from(used) Investing Activities	(178 417)	(35 328)	19.8%	(52 295)	29.3%	(87 624)	49.1%	(29 814)	37.3%	75.4%
Cash Flow from Financing Activities										
Receipts	(3 222)	7	(.2%)	(1)	-	6	(.2%)	2	.1%	(154.7%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(3 222)	7	(.2%)	(1)	-	6	(.2%)	2	.1%	(154.7%)
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	(3 222)	7	(.2%)	(1)	-	6	(.2%)	2	.1%	(154.7%)
Net Increase/(Decrease) in cash held	413 929	122 270	29.5%	54 925	13.3%	177 195	42.8%	85 166	73.0%	(35.5%)
Cash/cash equivalents at the year begin:	-	24 843	-	147 113	-	24 843	-	227 534	-	(35.3%)
Cash/cash equivalents at the year end:	413 929	147 113	35.5%	202 038	48.8%	202 038	48.8%	312 700	80.9%	(35.4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 636	3.4%	4 222	3.1%	4 383	3.2%	124 603	90.4%	137 845	27.4%	(304)	(2%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 903	13.3%	1 776	6.1%	2 228	7.6%	21 419	73.0%	29 326	5.8%	(27)	(.1%)	-	-
Receivables from Non-exchange Transactions - Property Rates	3 858	5.2%	3 671	5.0%	3 148	4.3%	63 381	85.6%	74 057	14.7%	(14)	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 475	3.4%	2 280	3.1%	2 224	3.0%	66 693	90.5%	73 672	14.6%	(40)	(.1%)	-	-
Receivables from Exchange Transactions - Waste Management	3 142	3.2%	2 895	2.9%	2 809	2.8%	89 900	91.0%	98 746	19.6%	(55)	(.1%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 426	2.8%	2 349	2.7%	2 281	2.6%	79 201	91.8%	86 257	17.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	24	.7%	31	.9%	22	.6%	3 384	97.8%	3 460	.7%	(124)	(3.6%)	-	-
Total By Income Source	20 464	4.1%	17 224	3.4%	17 094	3.4%	448 582	89.1%	503 364	100.0%	(563)	(.1%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 690	7.7%	2 081	5.9%	2 788	8.0%	27 459	78.4%	35 017	7.0%	21	.1%	-	-
Commercial	3 978	6.4%	2 742	4.4%	2 335	3.8%	52 884	85.4%	61 938	12.3%	(214)	(.3%)	-	-
Households	13 796	3.4%	12 401	3.1%	11 971	2.9%	368 240	90.6%	406 409	80.7%	(370)	(.1%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	20 464	4.1%	17 224	3.4%	17 094	3.4%	448 582	89.1%	503 364	100.0%	(563)	(.1%)	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	5	100.0%	-	-	-	-	-	-	5	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	(303)	66.9%	-	-	-	-	(150)	33.1%	(454)	(3.7%)
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	9 332	72.6%	2 348	18.3%	4	-	1 173	9.1%	12 857	103.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	9 033	72.8%	2 348	18.9%	4	-	1 022	8.2%	12 408	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: DIHLABENG (FS192)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2020

Part1: Operating Revenue and Expenditure

R thousands	2020/21								2019/20		O2 of 2019/20 to O2 of 2020/21
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter			
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Operating Revenue and Expenditure											
Operating Revenue	805 584	247 461	30.7%	172 281	21.4%	419 742	52.1%	197 928	55.3%		(13.0%)
Property rates	157 262	37 929	24.1%	31 428	20.0%	69 357	44.1%	29 918	43.0%		5.0%
Service charges - electricity revenue	225 353	63 364	28.1%	50 073	22.2%	113 437	50.3%	49 803	50.7%		5%
Service charges - water revenue	77 486	17 007	21.9%	19 382	25.0%	36 390	47.0%	19 747	52.4%		(1.8%)
Service charges - sanitation revenue	57 846	13 632	23.6%	13 337	23.1%	26 970	46.6%	11 313	39.6%		17.9%
Service charges - refuse revenue	50 476	14 331	28.4%	14 023	27.8%	28 354	56.2%	10 978	42.5%		27.7%
Rental of facilities and equipment	3 197	1 447	45.3%	1 203	37.6%	2 650	82.9%	1 306	91.0%		(7.9%)
Interest earned - external investments	212	(67)	(31.7%)	0	1%	(67)	(31.6%)	(157)	(257.2%)		(100.2%)
Interest earned - outstanding debtors	36 267	11 531	31.8%	12 180	33.6%	23 711	65.4%	15 308	88.4%		(20.4%)
Dividends received	1 050	8	0.8%	-	-	8	0.8%	-	-		-
Fines, penalties and forfeits	2 612	10	0.4%	24	0.9%	34	1.3%	163	12.5%		(85.2%)
Licences and permits	148	54	36.3%	25	16.8%	79	53.1%	67	105.0%		(63.0%)
Agency services	-	-	-	-	-	-	-	-	-		-
Transfers and subsidies	187 356	87 094	46.5%	29 782	15.9%	116 876	62.4%	56 948	75.3%		(47.7%)
Other revenue	6 319	1 121	17.7%	823	13.0%	1 944	30.8%	2 534	87.3%		(67.5%)
Gains	-	-	-	-	-	-	-	-	-		-
Operating Expenditure	778 091	177 287	22.8%	167 106	21.5%	344 393	44.3%	169 684	46.6%		(1.5%)
Employee related costs	284 162	77 958	27.4%	77 555	27.3%	155 512	54.7%	72 436	54.3%		7.1%
Remuneration of councillors	17 833	4 286	24.0%	4 214	23.6%	8 500	47.7%	4 239	50.4%		(6%)
Debt impairment	113 368	539	0.5%	1 313	1.2%	1 852	1.6%	86	2.8%		1 419.5%
Depreciation and asset impairment	84 263	-	-	-	-	-	-	-	-		-
Finance charges	9 752	4 517	46.3%	2 720	27.9%	7 237	74.2%	5 324	161.9%		(48.9%)
Bulk purchases	155 550	67 995	43.7%	32 580	20.9%	100 575	64.7%	33 929	60.0%		(4.0%)
Other Materials	13 132	1 573	12.0%	5 178	39.4%	6 751	51.4%	4 574	68.7%		13.2%
Contracted services	71 797	12 115	16.9%	32 035	44.6%	44 150	61.5%	31 851	73.3%		6%
Transfers and subsidies	820	-	-	701	85.5%	701	85.5%	745	38.3%		(5.8%)
Other expenditure	27 414	8 305	30.3%	10 809	39.4%	19 114	69.7%	16 500	58.6%		(34.5%)
Losses	-	-	-	-	-	-	-	-	-		-
Surplus/(Deficit)	27 493	70 174		5 175		75 349		28 245			
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	72 667	12 953	17.8%	27 201	37.4%	40 154	55.3%	20 378	68.2%		33.5%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE)	-	-	-	-	-	-	-	-	-		-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers and contributions	100 160	83 127		32 376		115 503		48 623			
Taxation	-	-	-	-	-	-	-	-	-		-
Surplus/(Deficit) after taxation	100 160	83 127		32 376		115 503		48 623			
Attributable to minorities	-	-	-	-	-	-	-	-	-		-
Surplus/(Deficit) attributable to municipality	100 160	83 127		32 376		115 503		48 623			
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-		-
Surplus/(Deficit) for the year	100 160	83 127		32 376		115 503		48 623			

Part 2: Capital Revenue and Expenditure

R thousands	2020/21								2019/20		O2 of 2019/20 to O2 of 2020/21
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter			
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Capital Revenue and Expenditure											
Source of Finance	89 115	7 674	8.6%	5 059	5.7%	12 733	14.3%	21 693	53.2%		(76.7%)
National Government	72 667	6 759	9.3%	4 381	6.0%	11 139	15.3%	21 212	55.3%		(79.3%)
Provincial Government	-	-	-	-	-	-	-	-	-		-
District Municipality	-	-	-	-	-	-	-	-	-		-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE)	-	-	-	-	-	-	-	-	-		-
Transfers recognised - capital	72 667	6 759	9.3%	4 381	6.0%	11 139	15.3%	21 212	55.3%		(79.3%)
Borrowing	-	-	-	-	-	-	-	-	-		-
Internally generated funds	16 448	915	5.6%	679	4.1%	1 594	9.7%	481	22.5%		41.1%
Capital Expenditure Functional	89 115	7 674	8.6%	5 059	5.7%	12 733	14.3%	21 693	53.2%		(76.7%)
Municipal governance and administration	16 358	915	5.6%	482	2.9%	1 397	8.5%	296	18.6%		62.9%
Executive and Council	230	225	97.8%	279	121.3%	504	219.1%	118	59.6%		135.6%
Finance and administration	16 128	690	4.3%	203	1.3%	894	5.5%	177	15.5%		14.5%
Internal audit	-	-	-	-	-	-	-	-	-		-
Community and Public Safety	-	58	-	-	-	58	-	-	-		-
Community and Social Services	-	58	-	-	-	58	-	-	-		-
Sport And Recreation	-	-	-	-	-	-	-	-	-		-
Public Safety	-	-	-	-	-	-	-	-	-		-
Housing	-	-	-	-	-	-	-	-	-		-
Health	-	-	-	-	-	-	-	-	-		-
Economic and Environmental Services	72 757	6 701	9.2%	4 465	6.1%	11 165	15.3%	21 397	55.5%		(79.1%)
Planning and Development	72 757	6 701	9.2%	4 465	6.1%	11 165	15.3%	21 397	55.5%		(79.1%)
Road Transport	-	-	-	-	-	-	-	-	-		-
Environmental Protection	-	-	-	-	-	-	-	-	-		-
Trading Services	-	-	-	113	-	113	-	-	-		(100.0%)
Energy sources	-	-	-	-	-	-	-	-	-		-
Water Management	-	-	-	113	-	113	-	-	-		(100.0%)
Waste Water Management	-	-	-	-	-	-	-	-	-		-
Waste Management	-	-	-	-	-	-	-	-	-		-
Other	-	-	-	-	-	-	-	-	-		-

Part 3: Cash Receipts and Payments

R thousands	2020/21								2019/20		O2 of 2019/20 to O2 of 2020/21
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter			
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Cash Flow from Operating Activities											
Receipts	210	-	-	179 447	85 592.0%	179 447	85 592.0%	-	-		(100.0%)
Property rates	-	-	-	31 590	-	31 590	-	-	-		(100.0%)
Service charges	336 716	-	-	83 360	24.8%	83 360	24.8%	-	-		(100.0%)
Other revenue	(337 556)	-	-	64 497	(19.1%)	64 497	(19.1%)	-	-		(100.0%)
Transfers and Subsidies - Operational	-	-	-	-	-	-	-	-	-		-
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-	-		-
Interest	-	-	-	0	-	0	-	-	-		(100.0%)
Dividends	1 050	-	-	-	-	-	-	-	-		-
Payments	(290 224)	-	-	(65 084)	22.4%	(65 084)	22.4%	-	-		(100.0%)
Suppliers and employees	(282 424)	-	-	(65 084)	23.0%	(65 084)	23.0%	-	-		(100.0%)
Finance charges	(7 800)	-	-	-	-	-	-	-	-		-
Transfers and grants	-	-	-	-	-	-	-	-	-		-
Net Cash from/(used) Operating Activities	(290 015)	-	-	114 363	(39.4%)	114 363	(39.4%)	-	-		(100.0%)
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	-	-	-	(5 059)	-	(5 059)	-	-	-		(100.0%)

Capital assets	-	-	-	(5 059)	-	(5 059)	-	-	-	(100.0%)
Net Cash from(used) Investing Activities	-	-	-	(5 059)	-	(5 059)	-	-	-	(100.0%)
Cash Flow from Financing Activities										
Receipts	(5 750)	(249)	4.3%	(3 223)	56.0%	(3 472)	60.4%	200 065	(4 206.4%)	(101.6%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	(3 108)	-	(3 108)	-	-	-	(100.0%)
Increase (decrease) in consumer deposits	(5 750)	(249)	4.3%	(114)	2.0%	(364)	6.3%	200 065	(4 206.4%)	(100.1%)
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	(5 750)	(249)	4.3%	(3 223)	56.0%	(3 472)	60.4%	200 065	(4 206.4%)	(101.6%)
Net Increase/(Decrease) in cash held	(295 765)	(249)	.1%	106 081	(35.9%)	105 832	(35.8%)	200 065	(4 206.4%)	(47.0%)
Cash/cash equivalents at the year begin:	-	(60)	-	(316)	-	(60)	-	4 680	-	(106.8%)
Cash/cash equivalents at the year end:	(295 765)	(309)	.1%	105 765	(35.8%)	105 765	(35.8%)	209 407	(4 402.5%)	(49.5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	12 373	5.2%	5 108	2.1%	3 926	1.6%	216 659	91.0%	238 065	22.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	17 614	39.0%	4 212	9.3%	4 868	10.8%	18 466	40.9%	45 161	4.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	11 844	9.5%	3 476	2.8%	2 960	2.4%	105 918	85.3%	124 199	11.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	7 838	5.3%	3 377	2.3%	3 246	2.2%	134 317	90.3%	148 777	14.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	8 912	4.8%	4 112	2.2%	4 044	2.2%	170 296	90.9%	187 365	18.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	8 157	3.0%	3 954	1.5%	3 872	1.4%	252 081	94.0%	268 064	25.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	978	3.3%	359	1.2%	352	1.2%	27 648	94.2%	29 338	2.8%	-	-	-	-
Total By Income Source	67 716	6.5%	24 599	2.4%	23 269	2.2%	925 385	88.9%	1 040 969	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	6 546	10.1%	3 195	4.9%	3 183	4.9%	51 668	80.0%	64 592	6.2%	-	-	-	-
Commercial	23 619	15.9%	4 999	3.4%	4 967	3.3%	115 228	77.4%	148 813	14.3%	-	-	-	-
Households	37 483	4.5%	16 374	2.0%	15 089	1.8%	755 507	91.6%	824 453	79.2%	-	-	-	-
Other	68	2.2%	31	1.0%	30	1.0%	2 982	95.9%	3 111	3%	-	-	-	-
Total By Customer Group	67 716	6.5%	24 599	2.4%	23 269	2.2%	925 385	88.9%	1 040 969	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	15 961	3.2%	17 313	3.5%	16 264	3.2%	452 064	90.1%	501 601	82.3%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	20 451	20.2%	866	9%	16 822	16.6%	63 355	62.4%	101 494	16.7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	6 207	100.0%	-	-	-	-	-	-	6 207	1.0%
Total	42 619	7.0%	18 178	3.0%	33 086	5.4%	515 419	84.6%	609 302	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: NKETOANA (FS193)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2020

Part1: Operating Revenue and Expenditure

	2020/21							2019/20		O2 of 2019/20 to O2 of 2020/21
	Budget	First 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	
Operating Revenue and Expenditure	353 234	106 554	30.2%	103 012	29.2%	209 566	59.3%	83 550	59.0%	23.3%
Operating Revenue	15 903	4 175	26.3%	4 100	25.8%	8 275	52.0%	3 860	39.8%	6.2%
Property rates	59 015	16 276	27.4%	14 939	25.3%	31 215	52.9%	13 768	56.0%	8.5%
Service charges - water revenue	47 606	12 406	26.1%	12 841	27.0%	25 247	53.0%	14 383	61.6%	(10.7)%
Service charges - sanitation revenue	26 860	6 250	23.3%	6 269	23.3%	12 519	46.6%	6 253	55.9%	3%
Service charges - refuse revenue	26 087	5 877	22.5%	5 803	22.2%	11 679	44.8%	6 004	51.7%	(3.4)%
Rental of facilities and equipment	504	377	74.7%	419	83.2%	796	157.9%	145	29.5%	189.0%
Interest earned - external investments	261	(1)	(.5%)	13	4.9%	11	4.4%	66	20.3%	(80.7)%
Interest earned - outstanding debtors	67 000	17 624	26.3%	18 446	27.5%	36 070	53.8%	12 622	55.3%	46.1%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	154	8	5.0%	8	4.9%	15	10.0%	54	41.0%	(85.8)%
Licences and permits	-	4	-	6	-	10	-	-	-	(100.0)%
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	107 289	43 080	40.2%	39 791	37.1%	82 871	77.2%	26 206	68.8%	51.8%
Other revenue	2 556	480	18.8%	378	14.8%	858	33.6%	190	10.5%	99.2%
Gains	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	403 591	51 835	12.8%	80 570	20.0%	132 405	32.8%	71 492	46.1%	12.7%
Employee related costs	132 944	21 952	16.5%	28 861	21.7%	50 813	38.2%	19 993	36.2%	44.4%
Remuneration of councillors	5 923	972	16.4%	972	16.4%	1 944	32.8%	929	29.2%	4.6%
Debt impairment	53 600	6 164	11.5%	4 335	8.1%	10 499	19.6%	8 795	69.2%	(50.7)%
Depreciation and asset impairment	56 151	-	-	-	-	-	-	-	-	-
Finance charges	20 012	24	.1%	2 967	14.8%	2 991	14.9%	8 806	120.1%	(66.3)%
Bulk purchases	59 000	25 315	42.9%	25 315	42.9%	25 315	42.9%	12 584	46.1%	101.2%
Other Materials	9 822	4 606	46.9%	1 729	17.6%	6 334	64.5%	3 939	55.1%	(56.1)%
Contracted services	18 751	4 765	25.4%	6 219	33.2%	10 984	58.6%	4 397	70.6%	41.4%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Other expenditure	47 388	13 352	28.2%	10 173	21.5%	23 525	49.6%	12 049	72.0%	(15.6)%
Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(50 357)	54 719		22 442		77 161		12 059		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	61 516	22 864	37.2%	15 543	25.3%	38 408	62.4%	13 445	17.0%	15.6%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE)	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	11 159	77 584		37 985		115 569		25 504		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	11 159	77 584		37 985		115 569		25 504		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	11 159	77 584		37 985		115 569		25 504		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	11 159	77 584		37 985		115 569		25 504		

Part 2: Capital Revenue and Expenditure

	2020/21							2019/20		O2 of 2019/20 to O2 of 2020/21
	Budget	First 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	
Capital Revenue and Expenditure	60 186	19 329	32.1%	10 281	17.1%	29 610	49.2%	9 984	19.2%	3.0%
Source of Finance	60 186	19 329	32.1%	10 281	17.1%	29 610	49.2%	9 984	19.2%	3.0%
National Government	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE)	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	60 186	19 329	32.1%	10 281	17.1%	29 610	49.2%	9 984	19.2%	3.0%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	60 186	19 329	32.1%	10 582	17.6%	29 911	49.7%	10 748	20.0%	(1.5)%
Municipal governance and administration	-	-	-	-	-	-	-	-	-	-
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	1 200	1 336	111.4%	-	-	1 336	111.4%	1 326	25.8%	(100.0)%
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	1 200	1 336	111.4%	-	-	1 336	111.4%	1 326	25.8%	(100.0)%
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	650	-	-	-	-	-	-	2 374	23.2%	(100.0)%
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	650	-	-	-	-	-	-	2 374	23.2%	(100.0)%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	58 336	17 993	30.8%	10 582	18.1%	28 575	49.0%	7 048	18.1%	50.1%
Energy sources	4 914	-	-	-	-	-	-	142	82.4%	(100.0)%
Water Management	48 472	8 682	17.9%	9 788	20.2%	18 469	38.1%	6 141	16.6%	59.4%
Waste Water Management	4 950	9 312	188.1%	493	10.0%	9 805	198.1%	-	23.9%	(100.0)%
Waste Management	-	-	-	301	-	301	-	765	-	(60.6)%
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2020/21							2019/20		O2 of 2019/20 to O2 of 2020/21
	Budget	First 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	
Cash Flow from Operating Activities	308 541	109 933	35.6%	91 464	29.6%	201 397	65.3%	72 216	38.5%	26.7%
Receipts	308 541	109 933	35.6%	91 464	29.6%	201 397	65.3%	72 216	38.5%	26.7%
Property rates	8 044	1 817	22.6%	2 320	28.8%	4 138	51.4%	2 355	22.5%	(1.5)%
Service charges	80 709	30 768	38.1%	24 202	30.0%	54 970	68.1%	22 682	25.9%	6.7%
Other revenue	1 625	763	47.0%	591	36.4%	1 354	83.3%	372	18.0%	59.0%
Transfers and Subsidies - Operational	107 289	50 269	46.9%	46 002	42.9%	96 271	89.7%	30 785	66.1%	49.4%
Transfers and Subsidies - Capital	77 501	26 315	34.0%	18 342	23.7%	44 656	57.6%	16 019	36.9%	14.5%
Interest	33 372	0	-	7	-	7	-	4	-	89.4%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(220 754)	(37 939)	17.2%	4 068	(1.8)%	(33 871)	15.3%	42 842	(90.5)%	(90.5)%
Suppliers and employees	(208 747)	(37 939)	18.2%	4 068	(1.9%)	(33 871)	16.2%	42 842	-	(90.5)%
Finance charges	(12 007)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	87 787	71 994	82.0%	95 532	108.8%	167 526	190.8%	115 058	58.1%	(17.0)%
Cash Flow from Investing Activities	(108 439)	(2)	-	2	-	-	-	-	-	(100.0)%
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in non-current receivables	(107 693)	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(746)	(2)	-.3%	2	(.3%)	-	-	-	-	(100.0)%
Payments	(60 186)	(27 036)	44.9%	(832)	1.4%	(27 868)	46.3%	(12 256)	25.6%	(93.2)%

Capital assets	(60 186)	(27 036)	44.9%	(832)	1.4%	(27 868)	46.3%	(12 256)	25.6%	(93.2%)
Net Cash from(used) Investing Activities	(168 625)	(27 038)	16.0%	(830)	.5%	(27 868)	16.5%	(12 256)	(17.3%)	(93.2%)
Cash Flow from Financing Activities										
Receipts	729	5	.7%	(3)	(.4%)	2	.3%	5	(.3%)	(150.8%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	729	5	.7%	(3)	(.4%)	2	.3%	5	(.3%)	(150.8%)
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	729	5	.7%	(3)	(.4%)	2	.3%	5	(.3%)	(150.8%)
Net Increase/(Decrease) in cash held	(80 109)	44 961	(56.1%)	94 699	(118.2%)	139 660	(174.3%)	102 807	40.2%	(7.9%)
Cash/cash equivalents at the year begin:	2 241	1 096	48.9%	46 058	2 055.3%	1 096	48.9%	128 681	-	(64.2%)
Cash/cash equivalents at the year end:	(77 868)	46 058	(59.1%)	140 757	(180.8%)	140 757	(180.8%)	231 488	41.3%	(39.2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 564	2.7%	3 768	2.3%	3 170	1.9%	154 724	93.1%	166 226	24.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 752	19.2%	904	4.6%	604	3.1%	14 258	73.1%	19 518	2.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 164	3.0%	809	2.1%	726	1.9%	35 828	93.0%	38 526	5.7%	10	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 317	2.7%	1 682	2.0%	1 615	1.9%	78 961	93.4%	84 575	12.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 149	2.3%	1 859	2.0%	1 785	1.9%	89 161	93.9%	94 954	14.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	254	100.0%	254	-	-	-	-	-
Interest on Arrear Debtor Accounts	6 331	2.7%	6 171	2.6%	6 045	2.5%	218 858	92.2%	237 405	35.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	106	3%	291	1.0%	113	4%	29 822	98.3%	30 332	4.5%	1	-	-	-
Total By Income Source	20 383	3.0%	15 484	2.3%	14 057	2.1%	621 866	92.6%	671 790	100.0%	11	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 676	2.3%	4 427	2.1%	4 159	2.0%	193 118	93.6%	206 379	30.7%	1	-	-	-
Commercial	1 418	7.7%	665	3.6%	462	2.5%	15 831	86.1%	18 377	2.7%	-	-	-	-
Households	14 289	3.2%	10 392	2.3%	9 436	2.1%	412 917	92.4%	447 034	66.5%	9	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	20 383	3.0%	15 484	2.3%	14 057	2.1%	621 866	92.6%	671 790	100.0%	11	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	27 347	11.4%	31 198	13.0%	2 525	1.0%	179 397	74.6%	240 467	100.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	(498)	100.0%	(498)	(2%)
Total	27 347	11.4%	31 198	13.0%	2 525	1.1%	178 899	74.6%	239 968	100.0%

Contact Details

Municipal Manager	M MOKETE SOLOMON NHLAPO	058 863 2811
Financial Manager	M XOLANI MALINDI	058 863 2811

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MALUTI-A-PHOFUNG (FS194)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2020

Part1: Operating Revenue and Expenditure

R thousands	2020/21								2019/20		O2 of 2019/20 to O2 of 2020/21
	Budget Main appropriation	First Quarter			Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Operating Revenue and Expenditure	1 934 689	117 470	6.1%	786 085	40.6%	903 555	46.7%	183 069	34.7%	329.4%	
Operating Revenue	1 934 689	117 470	6.1%	786 085	40.6%	903 555	46.7%	183 069	34.7%	329.4%	
Property rates	189 074	42 217	22.3%	42 205	22.3%	84 423	44.7%	38 755	42.9%	8.9%	
Service charges - electricity revenue	574 204	21 671	3.8%	45 150	7.9%	66 821	11.6%	46 670	29.9%	(3.3%)	
Service charges - water revenue	87 516	16 072	18.4%	18 644	21.3%	34 736	39.7%	17 973	38.1%	3.8%	
Service charges - sanitation revenue	48 448	10 680	22.0%	10 646	22.0%	21 326	44.0%	7 837	35.8%	35.8%	
Service charges - refuse revenue	44 195	10 644	24.1%	10 577	23.9%	21 222	48.0%	7 497	38.5%	41.1%	
Rental of facilities and equipment	1 583	160	10.1%	443	28.0%	603	38.1%	451	44.7%	(1.6%)	
Interest earned - external investments	3 358	38	1.1%	185	5.5%	224	6.7%	398	25.9%	(53.5%)	
Interest earned - outstanding debtors	76 066	6 573	8.6%	13 900	18.3%	20 472	26.9%	4	-	309 334.6%	
Dividends received	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	3 423	57	1.7%	51	1.5%	108	3.1%	368	6.4%	(86.2%)	
Licences and permits	-	-	-	-	-	-	-	-	-	-	
Agency services	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies	652 083	8 469	1.3%	643 641	98.7%	652 110	100.0%	60 144	49.3%	970.2%	
Other revenue	254 739	889	0.3%	622	0.2%	1 511	0.8%	2 971	1.4%	(79.1%)	
Gains	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	2 723 611	246 864	9.1%	188 103	6.9%	434 967	16.0%	747 009	25.9%	(74.8%)	
Employee related costs	568 215	131 600	23.2%	146 300	25.7%	277 900	48.9%	132 250	50.5%	10.6%	
Remuneration of councillors	29 772	2 027	6.8%	3 697	12.4%	5 725	19.2%	2 413	25.0%	53.2%	
Debt impairment	150 000	95 321	63.5%	-	-	95 321	63.5%	-	-	-	
Depreciation and asset impairment	203 547	-	-	-	-	-	-	-	-	-	
Finance charges	367 511	129	0.0%	38	0.0%	167	0.0%	232 546	63.4%	(100.0%)	
Bulk purchases	859 300	1 636	0.2%	2 393	0.3%	4 030	0.5%	340 326	34.7%	(99.3%)	
Other Materials	37 356	2 900	7.8%	2 262	6.1%	5 162	13.8%	3 100	7.1%	(27.0%)	
Contracted services	161 575	8 539	5.3%	27 176	16.8%	35 715	22.1%	29 282	19.8%	(7.2%)	
Transfers and subsidies	161 355	-	-	-	-	-	-	-	-	-	
Other expenditure	182 974	4 711	2.6%	6 231	3.4%	10 943	6.0%	7 092	6.1%	(12.1%)	
Losses	2 007	-	-	5	0.0%	5	0.0%	-	1.1%	(100.0%)	
Surplus/(Deficit)	(788 922)	(129 394)		597 982		468 588		(563 940)			
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	228 626	-	-	38 204	16.7%	38 204	16.7%	14 740	12.7%	159.2%	
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE)	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	(560 296)	(129 394)		636 186		506 792		(549 199)			
Taxation	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation	(560 296)	(129 394)		636 186		506 792		(549 199)			
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	(560 296)	(129 394)		636 186		506 792		(549 199)			
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	(560 296)	(129 394)		636 186		506 792		(549 199)			

Part 2: Capital Revenue and Expenditure

R thousands	2020/21								2019/20		O2 of 2019/20 to O2 of 2020/21
	Budget Main appropriation	First Quarter			Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Capital Revenue and Expenditure	255 376	34 078	13.3%	58 470	22.9%	92 548	36.2%	71 081	36.7%	(17.7%)	
Source of Finance	255 376	34 078	13.3%	58 470	22.9%	92 548	36.2%	71 081	36.7%	(17.7%)	
National Government	220 545	34 053	15.4%	53 465	24.2%	87 518	39.7%	64 970	37.5%	(17.7%)	
Provincial Government	-	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH)	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	220 545	34 053	15.4%	53 465	24.2%	87 518	39.7%	64 970	37.5%	(17.7%)	
Borrowing	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	34 831	26	0.1%	5 005	14.4%	5 030	14.4%	6 111	29.2%	(18.1%)	
Capital Expenditure Functional	255 376	34 078	13.3%	58 470	22.9%	92 548	36.2%	71 081	36.7%	(17.7%)	
Municipal governance and administration	13 831	26	0.2%	457	3.3%	483	3.5%	51	0.4%	791.3%	
Executive and Council	8 997	-	-	-	-	-	-	18	0.2%	(100.0%)	
Finance and administration	4 834	26	0.5%	457	9.5%	483	10.0%	33	0.9%	1 270.1%	
Internal audit	-	-	-	-	-	-	-	-	-	-	
Community and Public Safety	31 138	7 470	24.0%	5 808	18.7%	13 279	42.6%	11 613	48.2%	(50.0%)	
Community and Social Services	18 789	7 136	38.0%	4 516	24.0%	11 652	62.0%	9 904	52.2%	(54.4%)	
Sport And Recreation	7 349	334	4.6%	346	4.7%	680	9.3%	1 709	35.4%	(79.8%)	
Public Safety	5 000	946	18.9%	946	18.9%	946	18.9%	-	-	(100.0%)	
Housing	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	20 867	2 747	13.2%	5 518	26.4%	8 266	39.6%	21 229	50.9%	(74.0%)	
Planning and Development	-	-	-	-	-	-	-	-	-	-	
Road Transport	20 867	2 747	13.2%	5 518	26.4%	8 266	39.6%	21 229	50.9%	(74.0%)	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	
Trading Services	189 540	23 835	12.6%	46 686	24.6%	70 521	37.2%	38 187	33.1%	22.3%	
Energy sources	25 344	-	-	3 652	14.4%	3 652	14.4%	1 705	8.9%	114.2%	
Water Management	105 173	22 782	21.7%	27 911	26.5%	50 693	48.2%	12 910	22.4%	116.2%	
Waste Water Management	59 022	1 053	1.8%	15 122	25.6%	16 176	27.4%	23 572	59.8%	(35.8%)	
Waste Management	-	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

R thousands	2020/21								2019/20		O2 of 2019/20 to O2 of 2020/21
	Budget Main appropriation	First Quarter			Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Cash Flow from Operating Activities	-	31 392	-	852 132	-	883 524	-	-	-	(100.0%)	
Receipts	-	31 392	-	852 132	-	883 524	-	-	-	(100.0%)	
Property rates	-	6 149	-	37 872	-	44 021	-	-	-	(100.0%)	
Service charges	-	22 545	-	59 835	-	82 379	-	-	-	(100.0%)	
Other revenue	-	2 698	-	754 240	-	756 938	-	-	-	(100.0%)	
Transfers and Subsidies - Operational	-	-	-	-	-	-	-	-	-	-	
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-	-	-	
Interest	-	-	-	185	-	185	-	-	-	(100.0%)	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	-	(41 209)	-	(88 543)	-	(129 752)	-	-	-	(100.0%)	
Suppliers and employees	-	(41 209)	-	(88 543)	-	(129 752)	-	-	-	(100.0%)	
Finance charges	-	-	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	-	(9 817)	-	763 589	-	753 772	-	-	-	(100.0%)	
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	-	(34 078)	-	(58 470)	-	(92 548)	-	-	-	(100.0%)	

Capital assets	-	(34 078)	-	(58 470)	-	(92 548)	-	-	-	(100.0%)
Net Cash from/(used) Investing Activities	-	(34 078)	-	(58 470)	-	(92 548)	-	-	-	(100.0%)
Cash Flow from Financing Activities										
Receipts	-	12	-	15	-	26	-	28	(.2%)	(48.3%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	12	-	15	-	26	-	28	(.2%)	(48.3%)
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	12	-	15	-	26	-	28	(.2%)	(48.3%)
Net Increase/(Decrease) in cash held	-	(43 884)	-	705 134	-	661 250	-	28	(.2%)	2 511 238.2%
Cash/cash equivalents at the year begin:	-	9 927	-	(135 062)	-	9 927	-	153 284	-	(188.1%)
Cash/cash equivalents at the year end:	-	(57 158)	-	534 594	-	534 594	-	77 942	(309.2%)	585.9%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	6 568	1.4%	8 391	1.8%	6 438	1.4%	452 315	95.5%	473 712	25.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4 942	1.6%	5 292	1.7%	4 770	1.5%	298 066	95.2%	313 071	16.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	12 127	2.5%	11 600	2.4%	10 699	2.2%	443 041	92.8%	477 467	25.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 968	2.1%	3 998	2.1%	3 887	2.1%	174 413	93.6%	186 265	10.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 832	2.1%	3 784	2.0%	3 755	2.0%	173 414	93.8%	184 785	10.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	6 950	3.7%	6 818	3.6%	1	-	173 644	92.7%	187 413	10.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	395	1.3%	143	0.5%	115	0.4%	29 153	97.8%	29 806	1.6%	-	-	-	-
Total By Income Source	38 783	2.1%	40 027	2.2%	29 664	1.6%	1 744 046	94.1%	1 852 519	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	10 974	2.8%	11 525	2.9%	9 676	2.4%	363 946	91.9%	396 121	21.4%	-	-	-	-
Commercial	9 451	2.0%	10 021	2.2%	6 118	1.3%	440 179	94.5%	465 770	25.1%	-	-	-	-
Households	18 357	1.9%	18 481	1.9%	13 870	1.4%	939 920	94.9%	990 628	53.5%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	38 783	2.1%	40 027	2.2%	29 664	1.6%	1 744 046	94.1%	1 852 519	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	1 207	.1%	456	-	1 515 193	99.9%	-	-	1 516 855	90.1%
Bulk Water	-	-	-	-	135 974	100.0%	-	-	135 974	8.1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	15 852	54.3%	3 239	11.1%	10 113	34.6%	-	-	29 204	1.7%
Auditor-General	-	-	-	-	712	100.0%	-	-	712	-
Other	-	-	-	-	-	-	-	-	-	-
Total	17 059	1.0%	3 694	.2%	1 661 992	98.8%	-	-	1 682 745	100.0%

Contact Details

Municipal Manager	Mr FP Mothamaha	058 718 3767
Financial Manager	Ms JM Mazinyo	058 718 3709

Source Local Government Database

1. All figures in this report are unaudited.

Capital assets	(66 382)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(66 871)	1	-	(1)	-	-	-	1	-	(277.6%)
Cash Flow from Financing Activities										
Receipts	223	-	-	1	.2%	1	.2%	1	47.7%	(16.7%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	223	-	-	1	.2%	1	.2%	1	47.7%	(16.7%)
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	223	-	-	1	.2%	1	.2%	1	47.7%	(16.7%)
Net Increase/(Decrease) in cash held	23 523	(35 591)	(151.3%)	(21 975)	(93.4%)	(57 566)	(244.7%)	(422)	(3.7%)	5 112.2%
Cash/cash equivalents at the year begin:	(73 187)	-	-	(35 595)	48.6%	-	-	45 632	(90.3%)	(178.0%)
Cash/cash equivalents at the year end:	(49 664)	(35 595)	71.7%	(57 569)	115.9%	(57 569)	115.9%	45 198	(123.9%)	(227.4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 074	1.6%	868	1.3%	1 310	2.0%	63 462	95.1%	66 714	18.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	94	2.5%	42	1.1%	81	2.1%	3 579	94.3%	3 796	1.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	621	1.3%	694	1.4%	656	1.3%	46 913	96.0%	48 885	13.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 037	1.4%	1 052	1.5%	997	1.4%	68 721	95.7%	71 807	19.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 011	1.4%	1 108	1.5%	979	1.3%	70 338	95.8%	73 436	20.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	31	9%	49	1.3%	30	8%	3 501	97.0%	3 610	1.0%	-	-	-	-
Interest on Arrear Debtor Accounts	1 493	1.6%	1 601	1.8%	1 522	1.7%	86 447	94.9%	91 063	25.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1 375)	(144.4%)	11	1.1%	9	9%	2 308	242.3%	953	3%	-	-	-	-
Total By Income Source	3 986	1.1%	5 425	1.5%	5 583	1.5%	345 269	95.8%	360 263	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	299	2.5%	241	2.0%	267	2.3%	11 006	93.2%	11 812	3.3%	-	-	-	-
Commercial	(217)	(1.7%)	354	2.7%	343	2.6%	12 567	96.3%	13 047	3.6%	-	-	-	-
Households	3 720	1.2%	4 156	1.4%	4 547	1.5%	289 423	95.9%	301 846	83.8%	-	-	-	-
Other	184	5%	674	2.0%	426	1.3%	32 272	96.2%	33 557	9.3%	-	-	-	-
Total By Customer Group	3 986	1.1%	5 425	1.5%	5 583	1.5%	345 269	95.8%	360 263	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	5	-	141 701	100.0%	141 706	61.0%
Bulk Water	-	-	-	-	-	-	77 852	100.0%	77 852	33.5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	50	3.6%	52	3.7%	1 301	92.7%	1 403	6%
Auditor-General	-	-	-	-	-	-	3 533	100.0%	3 533	1.5%
Other	6	.1%	193	2.5%	450	5.9%	7 018	91.5%	7 666	3.3%
Total	6	-	243	.1%	506	2%	231 405	99.7%	232 159	100.0%

Contact Details

Municipal Manager	M Mrs N.F. Malatje	058 913 8314
Financial Manager	M 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 2020

Part1: Operating Revenue and Expenditure

R thousands	2020/21								2019/20		Q2 of 2019/20 to Q2 of 2020/21
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter			
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Operating Revenue and Expenditure											
Operating Revenue	292 596	-	-	60 892	20.8%	60 892	20.8%	34 691	17.8%		75.5%
Property rates	18 768	-	-	3 764	20.1%	3 764	20.1%	4 861	36.1%		(22.6%)
Service charges - electricity revenue	48 164	-	-	0	-	0	-	648	12.1%		(100.0%)
Service charges - water revenue	51 400	-	-	9 377	18.2%	9 377	18.2%	7 321	15.6%		28.1%
Service charges - sanitation revenue	21 103	-	-	4 871	23.1%	4 871	23.1%	6 293	44.0%		(22.6%)
Service charges - refuse revenue	14 704	-	-	3 416	23.2%	3 416	23.2%	4 731	47.8%		(27.8%)
Rental of facilities and equipment	1 398	-	-	-	-	-	-	192	25.2%		(100.0%)
Interest earned - external investments	230	-	-	-	-	-	-	90	43.7%		(100.0%)
Interest earned - outstanding debtors	38 000	-	-	8 693	22.9%	8 693	22.9%	10 289	37.4%		(15.5%)
Dividends received	36	-	-	0	-	0	-	-	4%		(100.0%)
Fines, penalties and forfeits	140	-	-	0	.1%	0	.1%	-	-		(100.0%)
Licences and permits	-	-	-	4	-	4	-	-	-		(100.0%)
Agency services	-	-	-	-	-	-	-	-	-		-
Transfers and subsidies	95 956	-	-	30 612	31.9%	30 612	31.9%	-	-		(100.0%)
Other revenue	2 696	-	-	155	5.7%	155	5.7%	265	16.6%		(41.8%)
Gains	-	-	-	-	-	-	-	-	-		-
Operating Expenditure	287 193	-	-	14 157	4.9%	14 157	4.9%	45 638	18.2%		(69.0%)
Employee related costs	110 212	-	-	8 728	7.9%	8 728	7.9%	16 707	17.2%		(47.8%)
Remuneration of councillors	7 754	-	-	584	7.5%	584	7.5%	1 307	17.9%		(55.3%)
Debt impairment	46 435	-	-	-	-	-	-	-	-		-
Depreciation and asset impairment	5 325	-	-	-	-	-	-	4	.1%		(100.0%)
Finance charges	8 220	-	-	299	3.6%	299	3.6%	4 654	38.0%		(93.6%)
Bulk purchases	50 085	-	-	3 447	6.9%	3 447	6.9%	14 932	31.6%		(76.9%)
Other Materials	5 844	-	-	91	1.6%	91	1.6%	1 383	33.3%		(93.4%)
Contracted services	17 046	-	-	576	3.4%	576	3.4%	1 940	10.3%		(70.3%)
Transfers and subsidies	50	-	-	-	-	-	-	-	-		-
Other expenditure	36 222	-	-	432	1.2%	432	1.2%	4 709	21.6%		(90.8%)
Losses	-	-	-	-	-	-	-	-	-		-
Surplus/(Deficit)	5 403	-	-	46 735		46 735		(10 947)			
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	78 594	-	-	2 735	3.5%	2 735	3.5%	-	-		(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	83 996	-	-	49 470		49 470		(10 947)			
Taxation	-	-	-	-	-	-	-	-	-		-
Surplus/(Deficit) after taxation	83 996	-	-	49 470		49 470		(10 947)			
Attributable to minorities	-	-	-	-	-	-	-	-	-		-
Surplus/(Deficit) attributable to municipality	83 996	-	-	49 470		49 470		(10 947)			
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-		-
Surplus/(Deficit) for the year	83 996	-	-	49 470		49 470		(10 947)			

Part 2: Capital Revenue and Expenditure

R thousands	2020/21								2019/20		Q2 of 2019/20 to Q2 of 2020/21
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter			
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Capital Revenue and Expenditure											
Source of Finance	68 699	-	-	2 795	4.1%	2 795	4.1%	2 824	9.6%		(1.0%)
National Government	65 064	-	-	2 795	4.3%	2 795	4.3%	2 824	10.2%		(1.0%)
Provincial Government	-	-	-	-	-	-	-	-	-		-
District Municipality	-	-	-	-	-	-	-	-	-		-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE)	-	-	-	-	-	-	-	-	-		-
Transfers recognised - capital	65 064	-	-	2 795	4.3%	2 795	4.3%	2 824	10.2%		(1.0%)
Borrowing	-	-	-	-	-	-	-	-	-		-
Internally generated funds	3 635	-	-	-	-	-	-	-	-		-
Capital Expenditure Functional	68 699	-	-	2 795	4.1%	2 795	4.1%	2 824	9.6%		(1.0%)
Municipal governance and administration	815	-	-	-	-	-	-	-	-		-
Executive and Council	445	-	-	-	-	-	-	-	-		-
Finance and administration	370	-	-	-	-	-	-	-	-		-
Internal audit	-	-	-	-	-	-	-	-	-		-
Community and Public Safety	10 350	-	-	1 170	11.3%	1 170	11.3%	1 939	25.1%		(39.7%)
Community and Social Services	10 350	-	-	1 170	11.3%	1 170	11.3%	-	-		(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	1 939	48.4%		(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-		-
Housing	-	-	-	-	-	-	-	-	-		-
Health	-	-	-	-	-	-	-	-	-		-
Economic and Environmental Services	7 995	-	-	1 373	17.2%	1 373	17.2%	82	2.6%		1 566.1%
Planning and Development	-	-	-	-	-	-	-	-	-		-
Road Transport	7 995	-	-	1 373	17.2%	1 373	17.2%	82	2.6%		1 566.1%
Environmental Protection	-	-	-	-	-	-	-	-	-		-
Trading Services	49 540	-	-	253	.5%	253	.5%	802	4.5%		(68.5%)
Energy sources	2 724	-	-	-	-	-	-	-	-		-
Water Management	34 931	-	-	253	.7%	253	.7%	802	5.3%		(68.5%)
Waste Water Management	10 640	-	-	-	-	-	-	-	-		-
Waste Management	1 245	-	-	-	-	-	-	-	-		-
Other	-	-	-	-	-	-	-	-	-		-

Part 3: Cash Receipts and Payments

R thousands	2020/21								2019/20		Q2 of 2019/20 to Q2 of 2020/21
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter			
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Cash Flow from Operating Activities											
Receipts	253 473	-	-	40 292	15.9%	40 292	15.9%	-	-		(100.0%)
Property rates	7 947	-	-	1 872	23.6%	1 872	23.6%	-	-		(100.0%)
Service charges	68 053	-	-	2 758	4.1%	2 758	4.1%	-	-		(100.0%)
Other revenue	1 500	-	-	109	7.3%	109	7.3%	-	-		(100.0%)
Transfers and Subsidies - Operational	95 956	-	-	30 424	31.7%	30 424	31.7%	-	-		(100.0%)
Transfers and Subsidies - Capital	80 016	-	-	5 128	6.4%	5 128	6.4%	-	-		(100.0%)
Interest	-	-	-	-	-	-	-	-	-		-
Dividends	-	-	-	0	-	0	-	-	-		(100.0%)
Payments	(186 898)	-	-	(1 721)	.9%	(1 721)	.9%	(25 425)	-		(93.2%)
Suppliers and employees	(175 318)	-	-	(1 721)	1.0%	(1 721)	1.0%	(25 425)	-		(93.2%)
Finance charges	(11 629)	-	-	-	-	-	-	-	-		-
Transfers and grants	50	-	-	-	-	-	-	-	-		-
Net Cash from/(used) Operating Activities	66 575	-	-	38 571	57.9%	38 571	57.9%	(25 425)	-		(251.7%)
Cash Flow from Investing Activities											
Receipts	(620)	52	(8.3%)	-	-	52	(8.3%)	-	-		-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-		-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-		-
Decrease (Increase) in non-current receivables	(620)	52	(8.3%)	-	-	52	(8.3%)	-	-		-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-		-
Payments	(86 016)	-	-	(3 208)	3.7%	(3 208)	3.7%	-	-		(100.0%)

Capital assets	(86 016)	-	-	(3 208)	3.7%	(3 208)	3.7%	-	-	(100.0%)
Net Cash from(used) Investing Activities	(86 636)	52	(.1%)	(3 208)	3.7%	(3 157)	3.6%	-	-	(100.0%)
Cash Flow from Financing Activities										
Receipts	2 191	(186)	(8.5%)	2	.1%	(185)	(8.4%)	(19)	(1.1%)	(109.1%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	2 191	(186)	(8.5%)	2	.1%	(185)	(8.4%)	(19)	(1.1%)	(109.1%)
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	2 191	(186)	(8.5%)	2	.1%	(185)	(8.4%)	(19)	(1.1%)	(109.1%)
Net Increase/(Decrease) in cash held	(17 870)	(135)	.8%	35 365	(197.9%)	35 230	(197.1%)	(25 445)	(171.2%)	(239.0%)
Cash/cash equivalents at the year begin:	(6 756)	-	-	(135)	2.0%	-	-	(5 971)	-	(97.7%)
Cash/cash equivalents at the year end:	(24 626)	(135)	.5%	35 230	(143.1%)	35 230	(143.1%)	(31 416)	(171.2%)	(212.1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	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

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	61	100.0%	61	-
Trade Creditors	-	-	3 928	4.5%	473	5%	81 948	94.9%	86 349	29.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	185	.1%	97	-	205 255	99.9%	205 537	70.4%
Total	-	-	4 112	1.4%	571	2%	287 264	98.4%	291 947	100.0%

Contact Details

Municipal Manager	M Thamae Masjane	051 924 0654
Financial Manager	M Sello Nyapholi	051 924 0654

Source Local Government Database

1. All figures in this report are unaudited.

Capital assets	(3 544)	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Investing Activities	(3 544)	-	-	-	-	-	-	-	-	-	-
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	129 622	(652)	(.5%)	(8 716)	(6.7%)	(9 368)	(7.2%)	(12 246)	(23.6%)	(28.8%)	
Cash/cash equivalents at the year begin:	-	-	-	(652)	-	-	-	13 129	-	(105.0%)	
Cash/cash equivalents at the year end:	129 622	(652)	(.5%)	(9 368)	(7.2%)	(9 368)	(7.2%)	883	(23.6%)	(1 161.2%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	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	850	17.2%	-	-	-	-	4 099	82.8%	4 948	100.0%	-	-	14 565	294.4%
Total By Income Source	850	17.2%	-	-	-	-	4 099	82.8%	4 948	100.0%	-	-	14 565	294.4%
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	850	17.2%	-	-	-	-	4 099	82.8%	4 948	100.0%	-	-	14 565	294.4%
Total By Customer Group	850	17.2%	-	-	-	-	4 099	82.8%	4 948	100.0%	-	-	14 565	294.4%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	1 455	100.0%	-	-	-	-	-	-	1 455	7.7%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	10 806	65.3%	85	.5%	(5)	-	5 649	34.2%	16 536	87.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	108	10.7%	-	-	-	-	897	89.3%	1 005	5.3%
Total	12 369	65.1%	85	.4%	(5)	-	6 546	34.5%	18 996	100.0%

Contact Details

Municipal Manager	Ms Takatso P M Lebenya	058 718 1000
Financial Manager	Ms NL Gqoli	058 718 1000

Source Local Government Database

1. All figures in this report are unaudited.

Capital assets	(81 653)	-	-	-	-	-	-	-	-	-
Net Cash from(used) Investing Activities	(81 684)	20	-	-	-	20	-	12	(118.1%)	(100.0%)
Cash Flow from Financing Activities										
Receipts	1 112	(978)	(87.9%)	48	4.3%	(930)	(83.6%)	(114)	(2.0%)	(142.1%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	(1 500)	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	2 612	(978)	(37.4%)	48	1.8%	(930)	(35.6%)	(114)	(2.0%)	(142.1%)
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	1 112	(978)	(87.9%)	48	4.3%	(930)	(83.6%)	(114)	(2.0%)	(142.1%)
Net Increase/(Decrease) in cash held	275 461	(958)	(.3%)	48	-	(910)	(.3%)	(102)	(3.5%)	(146.9%)
Cash/cash equivalents at the year begin:	6 600	12 482	189.1%	(44 756)	(678.1%)	12 482	189.1%	15 361	233.2%	(391.4%)
Cash/cash equivalents at the year end:	282 061	(21 987)	(7.8%)	(44 708)	(15.9%)	(44 708)	(15.9%)	15 258	274.9%	(393.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	10 697	2.7%	12 581	3.2%	9 910	2.5%	357 814	91.5%	391 002	43.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	19 598	30.0%	9 926	15.2%	3 352	5.1%	32 507	49.7%	65 384	7.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 128	8.0%	1 770	3.4%	1 406	2.7%	44 398	85.9%	51 702	5.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 821	3.6%	3 233	3.0%	2 785	2.6%	96 654	90.8%	106 492	11.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 518	3.4%	2 111	2.8%	1 831	2.4%	68 292	91.4%	74 752	8.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 955	1.4%	1 922	1.4%	1 887	1.4%	130 505	95.8%	136 269	15.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	833	1.2%	1 579	2.3%	579	0.8%	66 228	95.7%	69 219	7.7%	-	-	-	-
Total By Income Source	43 551	4.9%	33 123	3.7%	21 750	2.4%	796 396	89.0%	894 819	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 422	12.1%	4 655	12.8%	3 629	9.9%	23 794	65.2%	36 501	4.1%	-	-	-	-
Commercial	17 721	23.0%	9 857	12.8%	3 148	4.1%	46 257	60.1%	76 982	8.6%	-	-	-	-
Households	20 651	2.8%	17 108	2.4%	14 591	2.0%	673 497	92.8%	725 848	81.1%	-	-	-	-
Other	757	1.4%	1 502	2.7%	381	0.7%	52 848	95.2%	55 488	6.2%	-	-	-	-
Total By Customer Group	43 551	4.9%	33 123	3.7%	21 750	2.4%	796 396	89.0%	894 819	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	22 499	13.6%	23 321	14.1%	119 055	72.2%	-	-	164 874	94.5%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	6 981	72.4%	718	7.4%	1 946	20.2%	-	-	9 645	5.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	29 480	16.9%	24 039	13.8%	121 001	69.3%	-	-	174 519	100.0%

Contact Details

Municipal Manager	M Mncedisi Simon Mqwalhi	056 216 9378
Financial Manager	M TR Marumo	056 216 9140

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: NGWATHE (FS203)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2020

Part1: Operating Revenue and Expenditure

R thousands	Budget Main appropriation	2020/21						2019/20		Q2 of 2019/20 to Q2 of 2020/21
		First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure	804 456	213 899	26.6%	259 087	32.2%	472 986	58.8%	164 308	45.6%	57.7%
Operating Revenue	804 456	213 899	26.6%	259 087	32.2%	472 986	58.8%	164 308	45.6%	57.7%
Property rates	98 826	27 123	27.4%	24 492	24.8%	51 615	52.2%	20 452	48.1%	19.8%
Service charges - electricity revenue	258 567	33 178	12.8%	83 641	32.3%	116 820	45.2%	27 580	24.3%	203.3%
Service charges - water revenue	75 586	14 191	18.8%	19 394	25.7%	33 584	44.4%	21 124	55.7%	(8.2%)
Service charges - sanitation revenue	54 036	16 350	30.3%	13 573	25.1%	29 922	55.4%	10 799	41.2%	25.7%
Service charges - refuse revenue	43 326	10 204	23.6%	10 007	23.1%	20 211	46.6%	9 908	45.8%	1.0%
Rental of facilities and equipment	724	84	11.6%	84	11.6%	168	23.2%	82	17.5%	2.7%
Interest earned - external investments	1 765	1 094	62.0%	238	13.5%	1 332	75.5%	513	91.6%	(53.6%)
Interest earned - outstanding debtors	46 765	11 760	25.1%	11 687	25.0%	23 448	50.1%	13 465	62.7%	(13.2%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2 145	29	1.3%	59	2.8%	88	4.1%	190	18.9%	(69.0%)
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	219 653	99 700	45.4%	95 597	43.5%	195 297	88.9%	59 601	67.1%	60.4%
Other revenue	3 062	187	6.1%	314	10.3%	501	16.4%	592	3.2%	(47.0%)
Gains	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	823 642	123 123	14.9%	163 823	19.9%	286 945	34.8%	123 412	29.6%	32.7%
Employee related costs	231 587	61 867	26.7%	61 637	26.6%	123 504	53.3%	57 984	50.9%	6.3%
Remuneration of councillors	17 148	2 580	15.0%	5 146	30.0%	7 726	45.1%	3 744	45.9%	37.4%
Debt impairment	102 984	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	19 186	-	-	-	-	-	-	-	-	-
Finance charges	28 770	253	0.9%	4	-	257	0.9%	60	60.5%	(93.6%)
Bulk purchases	257 562	40 870	15.9%	43 624	16.9%	84 494	32.8%	27 916	20.0%	56.3%
Other Materials	63 197	8 557	13.5%	38 914	61.6%	47 470	75.1%	18 545	35.7%	109.8%
Contracted services	21 901	2 703	12.3%	8 000	36.5%	10 703	48.9%	4 524	49.7%	76.8%
Transfers and subsidies	180	45	25.0%	45	25.0%	90	50.0%	2 545	41.6%	(98.2%)
Other expenditure	81 126	6 248	7.7%	6 453	8.0%	12 701	15.7%	8 095	15.6%	(20.3%)
Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(19 186)	90 776		95 264		186 040		40 896		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	119 119	9 766	8.2%	22 519	18.9%	32 286	27.1%	27 591	60.6%	(18.4%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE)	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	99 932	100 542		117 784		218 326		68 486		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	99 932	100 542		117 784		218 326		68 486		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	99 932	100 542		117 784		218 326		68 486		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	99 932	100 542		117 784		218 326		68 486		

Part 2: Capital Revenue and Expenditure

R thousands	Budget Main appropriation	2020/21						2019/20		Q2 of 2019/20 to Q2 of 2020/21
		First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure	120 819	11 914	9.9%	16 545	13.7%	28 459	23.6%	19 273	22.2%	(14.2%)
Source of Finance	120 819	11 914	9.9%	16 545	13.7%	28 459	23.6%	19 273	22.2%	(14.2%)
National Government	119 119	11 914	10.0%	16 030	13.5%	27 944	23.5%	19 273	29.2%	(16.8%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE)	-	-	-	-	-	-	-	-	4.3%	-
Transfers recognised - capital	119 119	11 914	10.0%	16 030	13.5%	27 944	23.5%	19 273	22.2%	(16.8%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 700	-	-	514	30.3%	514	30.3%	-	-	(100.0%)
Capital Expenditure Functional	120 819	11 914	9.9%	16 545	13.7%	28 459	23.6%	19 273	22.2%	(14.2%)
Municipal governance and administration	2 085	-	-	-	-	-	-	-	-	-
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	2 085	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	3 589	-	-	1 057	29.4%	1 057	29.4%	1 264	32.3%	(16.4%)
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	3 589	-	-	1 057	29.4%	1 057	29.4%	1 264	80.7%	(16.4%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	676	153	22.6%	-	-	153	22.6%	293	11.8%	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	676	153	22.6%	-	-	153	22.6%	293	11.8%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	114 469	11 761	10.3%	15 488	13.5%	27 249	23.8%	17 715	24.1%	(12.6%)
Energy sources	7 000	-	-	-	-	-	-	-	-	-
Water Management	98 441	9 336	9.5%	15 012	15.2%	24 348	24.7%	14 435	28.0%	4.0%
Waste Water Management	9 028	2 426	26.9%	476	5.3%	2 902	32.1%	3 281	21.4%	(85.5%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	Budget Main appropriation	2020/21						2019/20		Q2 of 2019/20 to Q2 of 2020/21
		First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Cash Flow from Operating Activities		205 075		290 676		495 751				(100.0%)
Receipts	-	205 075	-	290 676	-	495 751	-	-	-	(100.0%)
Property rates	-	16 326	-	23 372	-	39 698	-	-	-	(100.0%)
Service charges	-	72 799	-	152 156	-	224 955	-	-	-	(100.0%)
Other revenue	-	114 987	-	115 149	-	230 135	-	-	-	(100.0%)
Transfers and Subsidies - Operational	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-	-	-
Interest	-	963	-	-	-	963	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments		(209 123)		(228 249)		(437 372)				(100.0%)
Suppliers and employees	-	(209 123)	-	(228 249)	-	(437 372)	-	-	-	(100.0%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities		(4 048)		62 428		58 380				(100.0%)
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	-	(11 914)	-	(16 545)	-	(28 459)	-	-	-	(100.0%)

Capital assets	-	(11 914)	-	(16 545)	-	(28 459)	-	-	-	(100.0%)
Net Cash from(used) Investing Activities	-	(11 914)	-	(16 545)	-	(28 459)	-	-	-	(100.0%)
Cash Flow from Financing Activities										
Receipts	400	9 158	2 290.3%	(4)	(.9%)	9 154	2 289.4%	11	-	(133.5%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	9 642	-	-	-	9 642	-	-	-	-
Increase (decrease) in consumer deposits	400	(484)	(121.1%)	(4)	(.9%)	(488)	(122.1%)	11	-	(133.5%)
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	400	9 158	2 290.3%	(4)	(.9%)	9 154	2 289.4%	11	-	(133.5%)
Net Increase/(Decrease) in cash held	400	(6 804)	(1 701.7%)	45 879	11 474.1%	39 075	9 772.4%	11	-	422 635.4%
Cash/cash equivalents at the year begin:	10 110	20 945	207.2%	14 145	139.9%	20 945	207.2%	40 727	477.4%	(65.3%)
Cash/cash equivalents at the year end:	10 510	14 145	134.6%	60 024	571.1%	60 024	571.1%	40 740	1 271.0%	47.3%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	17 314	7.7%	11 085	4.9%	196 746	87.4%	-	-	225 145	23.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	26 992	19.0%	4 999	3.5%	110 164	77.5%	-	-	142 155	15.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	12 594	7.3%	4 574	2.7%	155 049	90.0%	-	-	172 217	18.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	9 652	6.4%	4 082	2.7%	137 348	90.9%	-	-	151 082	16.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	6 945	7.3%	3 043	3.2%	85 418	89.5%	-	-	95 406	10.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	8 788	4.7%	4 004	2.1%	174 786	93.2%	-	-	187 578	19.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(235)	8%	(13)	-	(30 008)	99.2%	-	-	(30 256)	(3.2%)	-	-	-	-
Total By Income Source	82 049	8.7%	31 774	3.4%	829 505	87.9%	-	-	943 328	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	10 683	13.5%	3 491	4.4%	64 914	82.1%	-	-	79 088	8.4%	-	-	-	-
Commercial	29 674	13.0%	7 178	3.1%	191 122	83.8%	-	-	227 973	24.2%	-	-	-	-
Households	41 995	6.3%	21 144	3.2%	606 890	90.6%	-	-	670 029	71.0%	-	-	-	-
Other	(303)	9%	(39)	1%	(33 421)	99.0%	-	-	(33 763)	(3.6%)	-	-	-	-
Total By Customer Group	82 049	8.7%	31 774	3.4%	829 505	87.9%	-	-	943 328	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	19 233	1.4%	109	-	19 581	1.4%	1 313 835	97.1%	1 352 756	85.6%
Bulk Water	3 070	26.0%	2 703	22.9%	2 857	24.2%	3 170	26.9%	11 800	7%
PAYE deductions	6 927	17.8%	3 577	9.2%	-	-	28 392	73.0%	38 895	2.5%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	3 085	100.0%	-	-	-	-	-	-	3 085	2%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	15 736	34.9%	9 833	21.8%	6 302	14.0%	13 248	29.4%	45 119	2.9%
Auditor-General	1 259	35.1%	1 247	34.8%	280	7.8%	800	22.3%	3 586	2%
Other	-	-	-	-	-	-	124 387	100.0%	124 387	7.9%
Total	49 310	3.1%	17 469	1.1%	29 020	1.8%	1 483 831	93.9%	1 579 629	100.0%

Contact Details

Municipal Manager	M Brian Kannemeyer	056 816 2700
Financial Manager	M Hopolang Lebasa	056 816 2700

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: METSIMAHOLO (FS204)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2020

Part1: Operating Revenue and Expenditure

R thousands	2020/21							2019/20		Q2 of 2019/20 to Q2 of 2020/21
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure										
Operating Revenue	1 406 532	353 663	25.1%	294 333	20.9%	647 996	46.1%	302 975	51.6%	(2.9%)
Property rates	210 599	56 423	26.8%	52 962	25.2%	109 406	51.9%	44 928	51.2%	17.9%
Service charges - electricity revenue	314 925	84 809	26.9%	67 600	21.5%	152 409	48.4%	75 312	50.0%	(10.2%)
Service charges - water revenue	511 534	91 459	17.9%	76 960	15.0%	168 419	32.9%	97 681	47.0%	(21.2%)
Service charges - sanitation revenue	42 370	8 971	21.2%	8 829	20.8%	17 800	42.0%	7 259	49.5%	21.6%
Service charges - refuse revenue	37 636	8 669	23.0%	8 854	23.5%	17 523	46.6%	8 522	58.9%	3.9%
Rental of facilities and equipment	6 288	1 467	23.3%	1 447	23.0%	2 914	46.4%	1 342	41.9%	7.9%
Interest earned - external investments	2 500	719	28.8%	537	21.5%	1 256	50.2%	704	78.4%	(23.7%)
Interest earned - outstanding debtors	38 725	5 686	14.7%	11 031	28.5%	16 716	43.2%	12 562	65.1%	(12.2%)
Dividends received	100	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	10 420	79	.8%	235	2.3%	314	3.0%	226	2.7%	3.7%
Licences and permits	211	2	.8%	2	.9%	3	1.7%	-	-	(100.0%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	208 982	93 959	45.0%	62 675	30.0%	156 634	75.0%	52 660	69.5%	19.0%
Other revenue	22 231	1 420	6.4%	3 182	14.3%	4 601	20.7%	1 778	24.5%	78.9%
Gains	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 404 547	240 916	17.2%	311 721	22.2%	552 637	39.3%	339 814	43.7%	(8.3%)
Employee related costs	379 706	77 705	20.5%	83 520	22.0%	161 226	42.5%	78 480	42.3%	6.4%
Remuneration of councillors	21 047	4 845	23.0%	4 873	23.2%	9 718	46.2%	4 677	47.1%	4.2%
Debt Impairment	168 964	42 129	24.9%	42 129	24.9%	84 257	49.9%	39 188	50.0%	7.5%
Depreciation and asset impairment	87 906	-	-	-	-	-	-	38 806	46.7%	(100.0%)
Finance charges	5 176	405	7.8%	(123)	(2.4%)	283	5.5%	517	9.5%	(123.8%)
Bulk purchases	526 826	96 525	18.3%	152 953	29.0%	249 479	47.4%	141 630	49.9%	8.0%
Other Materials	34 007	2 323	6.8%	2 567	7.5%	4 890	14.4%	5 446	24.1%	(52.9%)
Contracted services	115 320	10 242	8.9%	18 963	16.4%	29 205	25.3%	20 099	28.3%	(6.6%)
Transfers and subsidies	352	2	.6%	9	2.6%	12	3.3%	30	103.8%	(69.1%)
Other expenditure	65 243	6 739	10.3%	6 829	10.5%	13 568	20.8%	10 943	25.5%	(37.6%)
Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1 985	112 747		(17 388)		95 360		(36 840)		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	90 970	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH,PE)	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	25 000	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	117 955	112 747		(17 388)		95 360		(36 840)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	117 955	112 747		(17 388)		95 360		(36 840)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	117 955	112 747		(17 388)		95 360		(36 840)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	117 955	112 747		(17 388)		95 360		(36 840)		

Part 2: Capital Revenue and Expenditure

R thousands	2020/21							2019/20		Q2 of 2019/20 to Q2 of 2020/21
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure										
Source of Finance	252 287	806	.3%	9 028	3.6%	9 833	3.9%	20 422	9.7%	(55.8%)
National Government	115 970	766	.7%	8 796	7.6%	9 561	8.2%	18 625	17.0%	(52.8%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH,PE)	3 000	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	118 970	766	.6%	8 796	7.4%	9 561	8.0%	18 625	14.5%	(52.8%)
Borrowing	70 972	-	-	-	-	-	-	-	-	-
Internally generated funds	62 345	40	.1%	232	.4%	272	.4%	1 797	4.7%	(87.1%)
Capital Expenditure Functional	252 287	806	.3%	9 028	3.6%	9 833	3.9%	20 422	9.7%	(55.8%)
Municipal governance and administration	9 448	-	-	232	2.5%	232	2.5%	608	4.4%	(61.9%)
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	9 448	-	-	232	2.5%	232	2.5%	608	4.5%	(61.9%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	29 714	376	1.3%	1 151	3.9%	1 527	5.1%	1 264	4.2%	(9.0%)
Community and Social Services	15 852	-	-	-	-	-	-	-	-	-
Sport And Recreation	5 545	376	6.8%	1 151	20.8%	1 527	27.5%	1 264	6.0%	(9.0%)
Public Safety	8 318	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	91 558	-	-	1 912	2.1%	1 912	2.1%	345	3.0%	453.8%
Planning and Development	1 662	-	-	-	-	-	-	-	-	-
Road Transport	89 895	-	-	1 912	2.1%	1 912	2.1%	345	3.1%	453.8%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	118 567	429	.4%	5 733	4.8%	6 163	5.2%	18 204	12.5%	(68.5%)
Energy sources	45 668	390	.9%	3 647	8.0%	4 037	8.8%	3 474	9.8%	5.0%
Water Management	7 183	40	.6%	-	-	40	.6%	2 711	19.7%	(100.0%)
Waste Water Management	53 733	-	-	2 086	3.9%	2 086	3.9%	12 019	12.6%	(82.6%)
Waste Management	11 982	-	-	-	-	-	-	-	-	-
Other	3 000	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2020/21							2019/20		Q2 of 2019/20 to Q2 of 2020/21
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Cash Flow from Operating Activities										
Receipts	1 372 371	232 551	16.9%	314 042	22.9%	546 593	39.8%	-	-	(100.0%)
Property rates	181 115	41 133	22.7%	48 636	26.9%	89 769	49.6%	-	-	(100.0%)
Service charges	815 610	191 182	23.4%	208 848	25.6%	400 030	49.0%	-	-	(100.0%)
Other revenue	48 094	(26 667)	(55.4%)	(40 106)	(83.4%)	(66 773)	(138.8%)	-	-	(100.0%)
Transfers and Subsidies - Operational	208 982	14 434	6.9%	91 127	43.6%	105 561	50.5%	-	-	(100.0%)
Transfers and Subsidies - Capital	115 970	11 750	10.1%	5 000	4.3%	16 750	14.4%	-	-	(100.0%)
Interest	2 500	719	28.8%	537	21.5%	1 256	50.2%	-	-	(100.0%)
Dividends	100	-	-	-	-	-	-	-	-	-
Payments	(1 150 965)	(479 435)	41.7%	(381 503)	33.1%	(860 939)	74.8%	-	-	(100.0%)
Suppliers and employees	(1 150 965)	(479 435)	41.7%	(381 503)	33.1%	(860 939)	74.8%	-	-	(100.0%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	221 406	(246 884)	(111.5%)	(67 462)	(30.5%)	(314 346)	(142.0%)	-	-	(100.0%)
Cash Flow from Investing Activities										
Receipts	45	(45)	(100.0%)	45	100.0%	-	-	-	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	45	(45)	(100.0%)	45	100.0%	-	-	-	-	(100.0%)
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(252 287)	(806)	.3%	(9 028)	3.6%	(9 833)	3.9%	-	-	(100.0%)

Capital assets	(252,287)	(806)	.3%	(9,028)	3.6%	(9,833)	3.9%	-	-	(100.0%)
Net Cash from(used) Investing Activities	(252,242)	(851)	.3%	(8,982)	3.6%	(9,833)	3.9%	-	-	(100.0%)
Cash Flow from Financing Activities										
Receipts	58,720	(2,462)	(4.2%)	(338)	(.6%)	(2,799)	(4.8%)	(60)	6.5%	464.4%
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	52,709	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	6,011	(2,462)	(41.0%)	(338)	(5.6%)	(2,799)	(46.6%)	(60)	6.5%	464.4%
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	58,720	(2,462)	(4.2%)	(338)	(.6%)	(2,799)	(4.8%)	(60)	6.5%	464.4%
Net Increase/(Decrease) in cash held	27,883	(250,197)	(897.3%)	(76,782)	(275.4%)	(326,978)	(1,172.7%)	(60)	6.5%	128,257.0%
Cash/cash equivalents at the year begin:	17,797	48,064	270.1%	(202,795)	(1,139.5%)	48,064	270.1%	17,720	47.8%	(1,244.5%)
Cash/cash equivalents at the year end:	45,680	(202,797)	(443.9%)	(279,577)	(612.0%)	(279,577)	(612.0%)	17,660	45.5%	(1,683.1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	41 354	3.6%	51 534	4.5%	35 979	3.1%	1 021 031	88.8%	1 149 899	60.7%	3 141	.3%	92 233	8.0%
Trade and Other Receivables from Exchange Transactions - Electricity	9 216	9.0%	8 232	8.0%	6 431	6.3%	78 903	76.8%	102 781	5.4%	1 550	1.5%	14 845	14.4%
Receivables from Non-exchange Transactions - Property Rates	15 640	9.2%	10 482	6.2%	6 412	3.8%	137 856	80.9%	170 389	9.0%	1 351	.8%	36 508	21.4%
Receivables from Exchange Transactions - Waste Water Management	2 380	4.4%	2 059	3.8%	1 496	2.8%	48 311	89.1%	54 246	2.9%	517	1.0%	15 120	27.9%
Receivables from Exchange Transactions - Waste Management	2 466	3.2%	2 083	2.7%	1 647	2.1%	70 809	92.0%	77 004	4.1%	375	5.5%	6 014	7.8%
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 921	1.7%	3 995	1.8%	3 849	1.7%	212 839	94.8%	224 605	11.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 263	1.1%	1 618	1.4%	1 974	1.7%	110 492	95.8%	115 346	6.1%	233	2%	-	-
Total By Income Source	76 240	4.0%	80 002	4.2%	57 788	3.1%	1 680 241	88.7%	1 894 270	100.0%	7 168	4%	164 720	8.7%
Debtors Age Analysis By Customer Group														
Organs of State	2 740	6.4%	3 491	8.2%	3 392	7.9%	33 144	77.5%	42 768	2.3%	-	-	-	-
Commercial	30 044	14.2%	30 360	14.3%	15 894	7.5%	135 620	64.0%	211 917	11.2%	-	-	-	-
Households	43 456	2.7%	46 151	2.8%	38 501	2.3%	1 511 477	92.2%	1 639 586	86.6%	7 168	4%	164 720	10.0%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	76 240	4.0%	80 002	4.2%	57 788	3.1%	1 680 241	88.7%	1 894 270	100.0%	7 168	4%	164 720	8.7%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	21 028	100.0%	-	-	-	-	-	-	21 028	12.6%
Bulk Water	19 097	30.6%	1 201	1.9%	666	1.1%	41 468	66.4%	62 432	37.3%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 071	2.5%	2 496	3.1%	679	.8%	76 575	93.6%	81 821	48.9%
Auditor-General	1 087	53.4%	947	46.6%	-	-	-	-	2 034	1.2%
Other	-	-	-	-	-	-	-	-	-	-
Total	43 282	25.9%	4 644	2.8%	1 345	.8%	118 044	70.6%	167 315	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

1. All figures in this report are unaudited.

FREE STATE: MAFUBE (FS205)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2020

Part1: Operating Revenue and Expenditure

R thousands	2020/21							2019/20		Q2 of 2019/20 to Q2 of 2020/21	
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Operating Revenue and Expenditure											
Operating Revenue	244 350	94 177	38.5%	29 210	12.0%	123 387	50.5%	44 200	19.2%	(33.9%)	
Property rates	33 522	2 285	6.8%	9 229	27.5%	11 514	34.3%	1 778	9.2%	419.1%	
Service charges - electricity revenue	32	-	-	(2)	(6.5%)	(2)	(6.5%)	-	-	(100.0%)	
Service charges - water revenue	45 366	4 631	10.2%	4 651	10.3%	9 282	20.5%	3 785	8.7%	22.9%	
Service charges - sanitation revenue	20 702	2 340	11.3%	2 793	13.5%	5 134	24.8%	1 736	8.6%	60.9%	
Service charges - refuse revenue	15 093	1 878	12.4%	(631)	(4.2%)	1 247	8.3%	1 300	9.0%	(148.5%)	
Rental of facilities and equipment	167	31	18.3%	(96)	(57.4%)	(65)	(39.1%)	23	14.6%	(510.0%)	
Interest earned - external investments	226	2	.9%	1	.5%	3	1.4%	3	1.5%	(65.7%)	
Interest earned - outstanding debtors	16 766	6 203	37.0%	(5 831)	(34.8%)	372	2.2%	3 553	12.7%	(264.1%)	
Dividends received	3 174	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	220	-	-	-	-	-	-	-	-	-	
Licences and permits	-	-	-	-	-	-	-	-	-	-	
Agency services	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies	108 307	76 745	70.9%	18 735	17.3%	95 480	88.2%	31 949	31.4%	(41.4%)	
Other revenue	773	62	8.0%	361	46.6%	423	54.7%	74	21.6%	388.2%	
Gains	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	427 316	4 350	1.0%	86 052	20.1%	90 402	21.2%	1 228	.6%	6 906.9%	
Employee related costs	106 326	179	.2%	304	.3%	483	.5%	(20)	-.	(1 595.5%)	
Remuneration of councillors	6 733	-	-	-	-	-	-	-	-	-	
Debt impairment	87 101	408	.5%	71 785	82.4%	72 194	82.9%	90	.9%	79 661.6%	
Depreciation and asset impairment	57 703	-	-	11	.0%	11	.0%	-	-.	(100.0%)	
Finance charges	43 145	0	-	4	.0%	4	.0%	1	.0%	275.3%	
Bulk purchases	52 679	296	.6%	660	1.3%	956	1.8%	-	-.	(100.0%)	
Other Materials	11 562	596	5.2%	2 432	21.0%	3 028	26.2%	163	1.5%	1 391.4%	
Contracted services	30 937	826	2.7%	4 786	15.5%	5 612	18.1%	-	-.	(100.0%)	
Transfers and subsidies	3 383	-	-	2	.1%	2	.1%	-	-.	(100.0%)	
Other expenditure	27 746	2 045	7.4%	6 067	21.9%	8 112	29.2%	994	2.8%	510.2%	
Losses	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	(182 967)	89 826		(56 842)		32 985		42 972			
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	47 550	-	-	23 843	50.1%	23 843	50.1%	-	-.	(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	(135 417)	89 826		(32 998)		56 828		42 972			
Taxation	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation	(135 417)	89 826		(32 998)		56 828		42 972			
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	(135 417)	89 826		(32 998)		56 828		42 972			
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	(135 417)	89 826		(32 998)		56 828		42 972			

Part 2: Capital Revenue and Expenditure

R thousands	2020/21							2019/20		Q2 of 2019/20 to Q2 of 2020/21	
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Capital Revenue and Expenditure											
Source of Finance	66 182	1 881	2.8%	10 251	15.5%	12 132	18.3%	-	-	(100.0%)	
National Government	66 182	1 881	2.8%	10 251	15.5%	12 132	18.3%	-	-	(100.0%)	
Provincial Government	-	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH)	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	66 182	1 881	2.8%	10 251	15.5%	12 132	18.3%	-	-	(100.0%)	
Borrowing	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	-	-	-	-	-	-	-	-	-	-	
Capital Expenditure Functional	66 182	1 881	2.8%	10 251	15.5%	12 132	18.3%	-	-	(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	7 356	-	-	76	1.0%	76	1.0%	-	-	(100.0%)	
Planning and Development	-	-	-	-	-	-	-	-	-	-	
Road Transport	7 356	-	-	76	1.0%	76	1.0%	-	-	(100.0%)	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	
Trading Services	58 826	1 881	3.2%	10 175	17.3%	12 056	20.5%	-	-	(100.0%)	
Energy sources	10 232	89	.9%	1 964	19.2%	2 053	20.1%	-	-	(100.0%)	
Water Management	16 054	-	-	6 689	41.7%	6 689	41.7%	-	-	(100.0%)	
Waste Water Management	32 539	1 792	5.5%	1 522	4.7%	3 314	10.2%	-	-	(100.0%)	
Waste Management	-	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

R thousands	2020/21							2019/20		Q2 of 2019/20 to Q2 of 2020/21	
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Cash Flow from Operating Activities											
Receipts	-	5 670	-	20 016	-	25 686	-	-	-	(100.0%)	
Property rates	-	1 351	-	112	-	1 463	-	-	-	(100.0%)	
Service charges	-	1 788	-	3 531	-	5 319	-	-	-	(100.0%)	
Other revenue	-	2 531	-	16 373	-	18 903	-	-	-	(100.0%)	
Transfers and Subsidies - Operational	-	-	-	-	-	-	-	-	-	-	
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-	-	-	
Interest	-	0	-	1	-	1	-	-	-	(100.0%)	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(94 013)	-	-	(15 271)	-	(109 284)	-	-	-	(100.0%)	
Suppliers and employees	-	(94 013)	-	(15 271)	-	(109 284)	-	-	-	(100.0%)	
Finance charges	-	-	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	-	(88 343)	-	4 745	-	(83 598)	-	-	-	(100.0%)	
Cash Flow from Investing Activities											
Receipts	(445)	37	(8.3%)	-	-	37	(8.3%)	(1 910)	(994.5%)	(100.0%)	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	
Decrease (Increase) in non-current receivables	(445)	37	(8.3%)	-	-	37	(8.3%)	(1 910)	(994.5%)	(100.0%)	
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	
Payments	-	(1 881)	-	(10 251)	-	(12 132)	-	-	-	(100.0%)	

Capital assets	-	(1 881)	-	(10 251)	-	(12 132)	-	-	-	(100.0%)
Net Cash from(used) Investing Activities	(445)	(1 844)	414.9%	(10 251)	2 306.2%	(12 095)	2 721.1%	(1 910)	(994.5%)	436.8%
Cash Flow from Financing Activities										
Receipts	566	(47)	(8.3%)	37	6.5%	(10)	(1.9%)	4 521	(480.4%)	(99.2%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	566	(47)	(8.3%)	37	6.5%	(10)	(1.9%)	4 521	(480.4%)	(99.2%)
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	566	(47)	(8.3%)	37	6.5%	(10)	(1.9%)	4 521	(480.4%)	(99.2%)
Net Increase/(Decrease) in cash held	121	(90 234)	(74 284.1%)	(5 470)	(4 502.8%)	(95 704)	(78 786.9%)	2 611	(348.7%)	(309.4%)
Cash/cash equivalents at the year begin:	14 646	96 186	656.7%	(19 831)	(135.4%)	96 186	656.7%	-	-	(100.0%)
Cash/cash equivalents at the year end:	14 768	5 952	40.3%	(25 301)	(171.3%)	(25 301)	(171.3%)	18 206	686.8%	(239.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 700	1.7%	3 604	1.6%	3 908	1.8%	210 537	94.9%	221 750	32.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	16	2%	16	2%	16	2%	7 902	99.4%	7 950	1.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 412	4.3%	3 235	4.0%	2 809	3.5%	70 791	88.2%	80 247	11.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 986	1.6%	2 933	1.6%	2 902	1.6%	177 490	95.3%	186 311	27.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 043	1.8%	2 020	1.8%	1 998	1.8%	106 378	94.6%	112 440	16.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	0	6%	0	6%	0	6%	3	98.3%	3	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 169	1.7%	1 117	1.6%	1 180	1.7%	66 184	95.0%	69 650	10.3%	-	-	-	-
Total By Income Source	13 326	2.0%	12 926	1.9%	12 813	1.9%	639 285	94.2%	678 351	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 136	10.1%	1 115	9.9%	770	6.8%	8 222	73.1%	11 242	1.7%	-	-	-	-
Commercial	888	3.8%	781	3.4%	1 135	4.9%	20 337	87.9%	23 142	3.4%	-	-	-	-
Households	11 021	1.8%	10 694	1.8%	10 864	1.8%	564 880	94.5%	597 458	88.1%	-	-	-	-
Other	281	6%	336	7%	45	1%	45 846	98.6%	46 509	6.9%	-	-	-	-
Total By Customer Group	13 326	2.0%	12 926	1.9%	12 813	1.9%	639 285	94.2%	678 351	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	56 449	100.0%	56 449	9.4%
Bulk Water	-	-	2 919	9%	5 521	1.8%	301 138	97.3%	309 578	51.7%
PAYE deductions	1 430	3.9%	1 241	3.4%	1 244	3.4%	32 542	89.3%	36 457	6.1%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	1 173	1.5%	1 173	1.5%	1 173	1.5%	73 161	95.4%	76 681	12.8%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	74	1.4%	28	5%	5 294	98.1%	5 397	9%
Other	4 139	3.6%	4 203	3.7%	3 031	2.7%	102 858	90.0%	114 231	19.1%
Total	6 743	1.1%	9 610	1.6%	10 997	1.8%	571 443	95.4%	598 794	100.0%

Contact Details

Municipal Manager	Mr Mojaleta Mallole	058 813 9710
Financial Manager	Mr Amos Makoae	058 813 9703

Source Local Government Database

1. All figures in this report are unaudited.

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	-	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year begin:	-	14 337	-	107 315	-	14 337	-	92 979	-	15.4%
Cash/cash equivalents at the year end:	-	107 315	-	107 315	-	107 315	-	92 978	-	15.4%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	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

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	253	100.0%	-	-	-	-	-	-	253	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	253	100.0%	-	-	-	-	-	-	253	100.0%

Contact Details

Municipal Manager	Ms Lindi Molibeli	016 970 8607
Financial Manager	M Gcobani Mashiyi	016 970 8625

Source Local Government Database

1. All figures in this report are unaudited.