

**FREE STATE: MANGAUNG (MAN)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2021**

**Part1: Operating Revenue and Expenditure**

	2021/22							2020/21		O2 of 2020/21 to O2 of 2021/22
	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	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	<b>8 073 601</b>	<b>1 563 746</b>	<b>19.4%</b>	<b>2 674 462</b>	<b>33.1%</b>	<b>4 238 208</b>	<b>52.5%</b>	<b>1 496 443</b>	<b>48.1%</b>	<b>78.7%</b>
Property rates	1 481 826	345 174	23.3%	346 719	23.4%	691 893	46.7%	174 698	38.3%	98.5%
Service charges - electricity revenue	3 166 037	290 955	9.2%	1 268 728	40.1%	1 559 684	49.3%	616 555	54.3%	105.8%
Service charges - water revenue	1 083 984	240 592	22.2%	260 960	24.1%	501 553	46.3%	272 782	51.1%	(4.3%)
Service charges - sanitation revenue	415 795	99 914	24.0%	100 075	24.1%	199 989	48.1%	62 862	43.7%	59.2%
Service charges - refuse revenue	157 276	37 208	23.7%	37 502	23.8%	74 710	47.5%	34 935	47.5%	7.3%
Rental of facilities and equipment	22 569	8 811	39.0%	8 483	37.6%	17 294	76.6%	8 546	40.2%	(7%)
Interest earned - external investments	19 766	2 501	12.7%	2 118	10.7%	4 619	23.4%	4 458	43.3%	(52.5%)
Interest earned - outstanding debtors	247 024	23 518	9.5%	148 225	60.0%	171 744	69.5%	51 933	30.0%	185.4%
Dividends received	2	-	-	3	118.1%	3	118.1%	2	405.8%	18.1%
Fines, penalties and forfeits	25 803	2 830	11.0%	1 703	6.6%	4 532	17.6%	698	2.5%	143.9%
Licences and permits	483	279	57.6%	287	59.3%	565	117.0%	298	119.8%	(3.8%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	925 317	356 447	38.5%	341 026	36.9%	697 473	75.4%	111 265	45.3%	206.5%
Other revenue	527 717	155 529	29.5%	156 258	29.6%	311 787	59.1%	157 408	57.7%	(7%)
Gains	1	(13)	(1 261.1%)	2 376	229 573.7%	2 363	228 312.7%	-	-	(100.0%)
<b>Operating Expenditure</b>	<b>7 450 829</b>	<b>1 792 003</b>	<b>24.1%</b>	<b>2 401 697</b>	<b>32.2%</b>	<b>4 193 700</b>	<b>56.3%</b>	<b>1 622 332</b>	<b>53.4%</b>	<b>48.0%</b>
Employee related costs	2 168 336	488 674	22.5%	673 503	31.1%	1 162 177	53.6%	512 057	51.5%	31.5%
Remuneration of councillors	71 712	16 505	23.0%	16 020	22.3%	32 524	45.4%	15 891	44.6%	8%
Debt impairment	943 784	234 149	24.8%	238 323	25.3%	472 472	50.1%	265 687	69.9%	(10.3%)
Depreciation and asset impairment	315 631	18 177	5.8%	440 008	139.4%	458 185	145.2%	54 321	26.8%	710.0%
Finance charges	198 939	11 083	5.6%	46 963	23.6%	58 046	29.2%	51 695	27.2%	(9.2%)
Bulk purchases	2 002 153	746 268	37.3%	475 262	23.7%	1 221 530	61.0%	284 003	52.7%	67.3%
Other Materials	567 607	116 178	20.5%	247 696	43.6%	363 874	64.1%	246 961	68.8%	3%
Contracted services	577 701	79 865	13.8%	163 669	28.3%	243 533	42.2%	142 836	50.2%	14.6%
Transfers and subsidies	2 830	1 241	43.8%	-	-	1 241	43.8%	1 362	60.8%	(100.0%)
Other expenditure	327 443	80 405	24.6%	98 920	30.2%	179 325	54.8%	47 516	38.1%	108.2%
Losses	274 692	(547)	(2%)	1 333	5%	793	3%	2	-	67 174.8%
<b>Surplus/(Deficit)</b>	<b>622 772</b>	<b>(228 257)</b>		<b>272 765</b>		<b>44 508</b>		<b>(125 889)</b>		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and D)	917 809	-	-	306 452	33.4%	306 452	33.4%	238 178	43.0%	28.7%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH)	13 000	1 126	8.7%	831	6.4%	1 956	15.0%	1 771	22.5%	(53.1%)
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>1 553 581</b>	<b>(227 131)</b>		<b>580 048</b>		<b>352 916</b>		<b>114 060</b>		
Taxation	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>	<b>1 553 581</b>	<b>(227 131)</b>		<b>580 048</b>		<b>352 916</b>		<b>114 060</b>		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>1 553 581</b>	<b>(227 131)</b>		<b>580 048</b>		<b>352 916</b>		<b>114 060</b>		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>1 553 581</b>	<b>(227 131)</b>		<b>580 048</b>		<b>352 916</b>		<b>114 060</b>		

**Part 2: Capital Revenue and Expenditure**

	2021/22							2020/21		O2 of 2020/21 to O2 of 2021/22
	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	
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	<b>1 221 006</b>	<b>140 044</b>	<b>11.5%</b>	<b>259 377</b>	<b>21.2%</b>	<b>399 421</b>	<b>32.7%</b>	<b>194 912</b>	<b>23.8%</b>	<b>33.1%</b>
National Government	917 809	125 310	13.7%	195 120	21.3%	320 429	34.9%	148 353	21.2%	31.5%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	13 000	1 620	12.5%	6 327	48.7%	7 947	61.1%	5 337	63.4%	18.5%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH)	13 000	1 620	12.5%	6 327	48.7%	7 947	61.1%	5 337	63.4%	18.5%
<b>Transfers recognised - capital</b>	<b>930 809</b>	<b>126 930</b>	<b>13.6%</b>	<b>201 447</b>	<b>21.6%</b>	<b>328 376</b>	<b>35.3%</b>	<b>153 690</b>	<b>21.8%</b>	<b>31.1%</b>
Borrowing	-	11 288	-	10 235	-	21 523	-	12 513	36.3%	(18.2%)
Internally generated funds	290 196	1 826	0.6%	47 696	16.4%	49 522	17.1%	28 709	30.2%	66.1%
<b>Capital Expenditure Functional</b>	<b>1 221 006</b>	<b>140 044</b>	<b>11.5%</b>	<b>259 377</b>	<b>21.2%</b>	<b>399 421</b>	<b>32.7%</b>	<b>194 912</b>	<b>23.8%</b>	<b>33.1%</b>
<b>Municipal governance and administration</b>	<b>75 005</b>	<b>14 782</b>	<b>19.7%</b>	<b>15 319</b>	<b>20.4%</b>	<b>30 101</b>	<b>40.1%</b>	<b>14 997</b>	<b>27.9%</b>	<b>2.1%</b>
Executive and Council	35 783	3 127	8.7%	2 377	6.6%	5 504	15.4%	2 484	15.1%	(4.3%)
Finance and administration	39 222	11 655	29.7%	12 942	33.0%	24 597	62.7%	12 513	30.0%	3.4%
Internal audit	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>379 988</b>	<b>9 029</b>	<b>2.4%</b>	<b>36 556</b>	<b>9.6%</b>	<b>45 585</b>	<b>12.0%</b>	<b>31 292</b>	<b>15.2%</b>	<b>16.8%</b>
Community and Social Services	2 233	-	-	261	11.7%	261	11.7%	278	9.3%	(6.1%)
Sport And Recreation	21 331	144	0.7%	3 149	14.8%	3 294	15.4%	1 076	11.7%	192.7%
Public Safety	14 745	-	-	155	1.0%	155	1.0%	-	-	(100.0%)
Housing	341 680	8 884	2.6%	32 991	9.7%	41 875	12.3%	29 938	15.5%	10.2%
Health	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>303 496</b>	<b>82 457</b>	<b>27.2%</b>	<b>84 470</b>	<b>27.8%</b>	<b>166 926</b>	<b>55.0%</b>	<b>84 976</b>	<b>35.3%</b>	<b>(4%)</b>
Planning and Development	43 703	3 972	9.1%	4 847	11.1%	8 819	20.2%	5 109	13.8%	(5.1%)
Road Transport	259 792	78 485	30.2%	79 623	30.6%	158 108	60.9%	79 867	37.8%	(3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>450 617</b>	<b>33 776</b>	<b>7.5%</b>	<b>123 033</b>	<b>27.3%</b>	<b>156 809</b>	<b>34.8%</b>	<b>63 647</b>	<b>17.9%</b>	<b>93.3%</b>
Energy sources	217 752	(154)	(0.1%)	63 134	29.0%	62 980	28.9%	43 937	33.1%	43.7%
Water Management	114 286	22 305	19.5%	40 796	35.7%	63 100	55.2%	11 469	9.8%	255.7%
Waste Water Management	104 807	11 626	11.1%	19 103	18.2%	30 729	29.3%	8 016	7.5%	138.3%
Waste Management	13 773	-	-	-	-	-	-	224	2.5%	(100.0%)
Other	11 900	-	-	-	-	-	-	-	-	-

**Part 3: Cash Receipts and Payments**

	2021/22							2020/21		O2 of 2020/21 to O2 of 2021/22
	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	
<b>R thousands</b>										
<b>Cash Flow from Operating Activities</b>										
<b>Receipts</b>	<b>8 818 295</b>	<b>2 354 394</b>	<b>26.7%</b>	<b>3 313 119</b>	<b>37.6%</b>	<b>5 667 512</b>	<b>64.3%</b>	-	-	<b>(100.0%)</b>
Property rates	1 301 606	381 031	29.3%	325 732	25.0%	706 763	54.3%	-	-	(100.0%)
Service charges	5 024 116	872 486	17.4%	1 364 719	27.2%	2 237 205	44.5%	-	-	(100.0%)
Other revenue	616 680	1 073 891	174.1%	1 169 448	189.6%	2 243 339	363.8%	-	-	(100.0%)
Transfers and Subsidies - Operational	925 317	-	-	108 134	11.7%	108 134	11.7%	-	-	(100.0%)
Transfers and Subsidies - Capital	930 809	24 484	2.6%	342 966	36.8%	367 450	39.5%	-	-	(100.0%)
Interest	19 766	2 501	12.7%	2 118	10.7%	4 619	23.4%	-	-	(100.0%)
Dividends	2	-	-	3	118.1%	3	118.1%	-	-	(100.0%)
<b>Payments</b>	<b>(6 759 175)</b>	<b>(2 062 029)</b>	<b>30.5%</b>	<b>(1 794 990)</b>	<b>26.6%</b>	<b>(3 857 020)</b>	<b>57.1%</b>	-	-	<b>(100.0%)</b>
Suppliers and employees	(6 557 407)	(2 062 029)	31.4%	(1 794 990)	27.4%	(3 857 020)	58.8%	-	-	(100.0%)
Finance charges	(198 939)	-	-	-	-	-	-	-	-	-
Transfers and grants	(2 830)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>2 059 120</b>	<b>292 364</b>	<b>14.2%</b>	<b>1 518 128</b>	<b>73.7%</b>	<b>1 810 493</b>	<b>87.9%</b>	-	-	<b>(100.0%)</b>
<b>Cash Flow from Investing Activities</b>										
<b>Receipts</b>	<b>12 373</b>	<b>(7)</b>	<b>(.1%)</b>	<b>34</b>	<b>.3%</b>	<b>27</b>	<b>.2%</b>	<b>34</b>	<b>(.7%)</b>	<b>(.1%)</b>
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	12 261	(7)	(.1%)	34	.3%	27	.2%	34	(.7%)	(.1%)
Decrease (Increase) in non-current investments	112	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(1 221 066)</b>	<b>(140 044)</b>	<b>11.5%</b>	<b>(259 377)</b>	<b>21.2%</b>	<b>(399 421)</b>	<b>32.7%</b>	-	-	

Capital assets	(1 221 006)	(140 044)	11.5%	(259 377)	21.2%	(399 421)	32.7%	-	-	(100.0%)
<b>Net Cash from/(used) Investing Activities</b>	<b>(1 208 633)</b>	<b>(140 051)</b>	<b>11.6%</b>	<b>(259 344)</b>	<b>21.5%</b>	<b>(399 394)</b>	<b>33.0%</b>	<b>34</b>	<b>-</b>	<b>(771 657.3%)</b>
<b>Cash Flow from Financing Activities</b>										
Receipts	2 093	(3 085)	(147.4%)	(962)	(45.9%)	(4 047)	(193.3%)	(4 637)	-	(79.3%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	2 093	(3 085)	(147.4%)	(962)	(45.9%)	(4 047)	(193.3%)	(4 637)	-	(79.3%)
Payments	(131 522)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(131 522)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>(129 429)</b>	<b>(3 085)</b>	<b>2.4%</b>	<b>(962)</b>	<b>7%</b>	<b>(4 047)</b>	<b>3.1%</b>	<b>(4 637)</b>	<b>-</b>	<b>(79.3%)</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>721 058</b>	<b>149 229</b>	<b>20.7%</b>	<b>1 257 823</b>	<b>174.4%</b>	<b>1 407 052</b>	<b>195.1%</b>	<b>(4 603)</b>	<b>-</b>	<b>(27 424.6%)</b>
Cash/cash equivalents at the year begin:	193 229	461 396	238.8%	610 624	316.0%	461 396	238.8%	364 339	(341.6%)	67.6%
Cash/cash equivalents at the year end:	914 286	610 624	66.8%	1 868 447	204.4%	1 868 447	204.4%	427 633	41.6%	336.9%

#### 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	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	195 402	6.9%	79 299	2.8%	74 831	2.6%	2 477 945	87.6%	2 827 477	36.5%	1 537 823	54.4%	254 811	9.0%
Trade and Other Receivables from Exchange Transactions - Electricity	144 620	14.7%	19 142	2.0%	78 759	8.0%	738 356	75.3%	980 878	12.7%	425 502	43.4%	4 316	4%
Receivables from Non-exchange Transactions - Property Rates	157 007	10.3%	52 684	3.5%	50 716	3.3%	1 264 304	82.9%	1 524 711	19.7%	706 638	46.3%	88 046	5.8%
Receivables from Exchange Transactions - Waste Water Management	52 994	7.2%	18 116	2.5%	17 421	2.4%	649 603	88.0%	738 136	9.5%	374 402	50.7%	24 776	3.4%
Receivables from Exchange Transactions - Waste Management	20 268	6.2%	7 360	2.2%	6 968	2.1%	292 697	89.4%	327 293	4.2%	(640 321)	(195.6%)	17 962	5.5%
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	0	100.0%	0	-	(158 580)	#####	-	-
Interest on Arrear Debtor Accounts	56 454	4.7%	26 905	2.2%	26 140	2.2%	1 098 060	90.9%	1 207 559	15.6%	807 488	66.9%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	6 537	5.0%	2 472	1.9%	2 477	1.9%	119 215	91.2%	130 701	1.7%	(2 941 896)	(2 250.9%)	3 450	2.6%
<b>Total By Income Source</b>	<b>633 283</b>	<b>8.2%</b>	<b>205 979</b>	<b>2.7%</b>	<b>257 312</b>	<b>3.3%</b>	<b>6 640 181</b>	<b>85.8%</b>	<b>7 736 755</b>	<b>100.0%</b>	<b>111 057</b>	<b>1.4%</b>	<b>393 361</b>	<b>5.1%</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	137 246	7.2%	60 431	3.2%	113 257	5.9%	1 601 200	83.7%	1 912 134	24.7%	265 763	13.9%	314 688	16.5%
Commercial	198 723	16.2%	32 586	2.7%	33 744	2.7%	964 347	78.4%	1 229 399	15.9%	(1 434 163)	(116.7%)	-	-
Households	297 314	6.5%	112 961	2.5%	110 312	2.4%	4 074 634	88.7%	4 595 221	59.4%	1 279 456	27.8%	78 672	1.7%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>633 283</b>	<b>8.2%</b>	<b>205 979</b>	<b>2.7%</b>	<b>257 312</b>	<b>3.3%</b>	<b>6 640 181</b>	<b>85.8%</b>	<b>7 736 755</b>	<b>100.0%</b>	<b>111 057</b>	<b>1.4%</b>	<b>393 361</b>	<b>5.1%</b>

#### 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	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	161 819	100.0%	-	-	-	-	-	-	161 819	25.7%
Bulk Water	319 499	100.0%	-	-	-	-	-	-	319 499	50.7%
PAYE deductions	6 141	100.0%	-	-	-	-	-	-	6 141	1.0%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	49 687	100.0%	-	-	-	-	-	-	49 687	7.9%
Trade Creditors	15 054	16.2%	38 416	41.4%	12 737	13.7%	26 550	28.6%	92 758	14.7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>552 201</b>	<b>87.7%</b>	<b>38 416</b>	<b>6.1%</b>	<b>12 737</b>	<b>2.0%</b>	<b>26 550</b>	<b>4.2%</b>	<b>629 905</b>	<b>100.0%</b>

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.



Capital assets	(51 283)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Investing Activities</b>	<b>(51 163)</b>	-	-	-	-	-	-	-	-	-
<b>Cash Flow from Financing Activities</b>										
Receipts	(770)	0	-	(7)	.9%	(7)	.9%	(8)	(.6%)	(16.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(770)	0	-	(7)	.9%	(7)	.9%	(8)	(.6%)	(16.0%)
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>(770)</b>	<b>0</b>	<b>-</b>	<b>(7)</b>	<b>9%</b>	<b>(7)</b>	<b>9%</b>	<b>(8)</b>	<b>(.6%)</b>	<b>(16.0%)</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>27 291</b>	<b>0</b>	<b>-</b>	<b>(7)</b>	<b>-</b>	<b>(7)</b>	<b>-</b>	<b>(8)</b>	<b>(.7%)</b>	<b>(16.0%)</b>
Cash/cash equivalents at the year begin:	500	-	-	0	-	-	-	12	-	(99.2%)
Cash/cash equivalents at the year end:	<b>27 791</b>	<b>0</b>	<b>-</b>	<b>(7)</b>	<b>-</b>	<b>(7)</b>	<b>-</b>	<b>4</b>	<b>(.7%)</b>	<b>(262.0%)</b>

#### 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	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	994	2.1%	981	2.1%	941	2.0%	44 797	93.9%	47 713	15.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 016	10.1%	500	5.0%	448	4.5%	8 096	80.5%	10 060	3.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 094	3.8%	1 828	3.3%	1 868	3.4%	48 859	89.4%	54 648	17.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	907	2.2%	832	2.0%	838	2.0%	38 998	93.8%	41 575	13.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	890	2.3%	801	2.0%	774	2.0%	36 849	93.7%	39 315	12.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	20	1.7%	13	1.1%	13	1.1%	1 121	96.0%	1 168	4%	-	-	-	-
Interest on Arrear Debtor Accounts	1 571	1.3%	1 447	1.2%	1 413	1.2%	114 904	96.3%	119 335	38.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	18	3.9%	12	2.6%	11	2.3%	425	91.2%	466	1%	-	-	-	-
<b>Total By Income Source</b>	<b>7 510</b>	<b>2.4%</b>	<b>6 415</b>	<b>2.0%</b>	<b>6 307</b>	<b>2.0%</b>	<b>294 050</b>	<b>93.6%</b>	<b>314 282</b>	<b>100.0%</b>	-	-	-	-
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	363	6.9%	333	6.3%	354	6.7%	4 214	80.1%	5 263	1.7%	-	-	-	-
Commercial	994	9.4%	795	7.5%	652	6.2%	8 102	76.8%	10 542	3.4%	-	-	-	-
Households	5 584	2.0%	4 731	1.7%	4 778	1.7%	261 223	94.5%	276 317	87.9%	-	-	-	-
Other	569	2.6%	557	2.5%	523	2.4%	20 511	92.6%	22 159	7.1%	-	-	-	-
<b>Total By Customer Group</b>	<b>7 510</b>	<b>2.4%</b>	<b>6 415</b>	<b>2.0%</b>	<b>6 307</b>	<b>2.0%</b>	<b>294 050</b>	<b>93.6%</b>	<b>314 282</b>	<b>100.0%</b>	-	-	-	-

#### 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	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	1 470	1.4%	2 584	2.5%	(123)	(.1%)	97 696	96.1%	101 628	89.1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(8 319)	(64.9%)	1 574	12.3%	(1 942)	(15.1%)	21 512	167.7%	12 824	11.2%
Auditor-General	(78)	(1.7%)	-	-	(300)	(6.5%)	4 994	108.2%	4 617	4.0%
Other	(5 821)	116.4%	1 187	(23.7%)	(383)	7.7%	18	(.4%)	(4 999)	(4.4%)
<b>Total</b>	<b>(12 748)</b>	<b>(11.2%)</b>	<b>5 344</b>	<b>4.7%</b>	<b>(2 748)</b>	<b>(2.4%)</b>	<b>124 221</b>	<b>108.9%</b>	<b>114 070</b>	<b>100.0%</b>

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.



Capital assets	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Investing Activities</b>	-	-	-	-	-	-	-	-	-	-
<b>Cash Flow from Financing Activities</b>										
Receipts	3 257	(271)	(8.3%)	-	-	(271)	(8.3%)	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	3 257	(271)	(8.3%)	-	-	(271)	(8.3%)	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>3 257</b>	<b>(271)</b>	<b>(8.3%)</b>	-	-	<b>(271)</b>	<b>(8.3%)</b>	-	-	-
<b>Net Increase/(Decrease) in cash held</b>	<b>(63 378)</b>	<b>73 167</b>	<b>(115.4%)</b>	-	-	<b>73 167</b>	<b>(115.4%)</b>	-	-	-
Cash/cash equivalents at the year begin:	(390)	-	-	73 386	(18 799.4%)	-	-	-	-	(100.0%)
Cash/cash equivalents at the year end:	(63 769)	73 167	(114.7%)	73 605	(115.4%)	73 605	(115.4%)	-	-	(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	%
<b>Debtors Age Analysis By Income Source</b>														
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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Income Source</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-

#### 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	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	-	-	-	-	-	-

#### Contact Details

Municipal Manager	Mr Martin Mazondi Kubeka	051 713 9203
Financial Manager	M Leonard Jabulani Makubu	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 2021**

**Part1: Operating Revenue and Expenditure**

R thousands	2021/22								2020/21		Q2 of 2020/21 to Q2 of 2021/22
	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		
<b>Operating Revenue and Expenditure</b>											
<b>Operating Revenue</b>	<b>233 544</b>	<b>63 126</b>	<b>27.0%</b>	<b>31 478</b>	<b>13.5%</b>	<b>94 604</b>	<b>40.5%</b>	<b>10 385</b>	<b>24.7%</b>	<b>203.1%</b>	
Property rates	9 680	6 512	67.3%	1 956	20.2%	8 469	87.5%	5 571	73.4%	(64.9%)	
Service charges - electricity revenue	30 780	-	-	-	-	-	-	-	-	-	
Service charges - water revenue	42 492	28 753	67.7%	19 124	45.0%	47 877	112.7%	3 262	43.0%	486.2%	
Service charges - sanitation revenue	9 334	1 704	18.3%	2 554	27.4%	4 258	45.6%	829	35.0%	207.9%	
Service charges - refuse revenue	5 184	1 017	19.6%	1 525	29.4%	2 542	49.0%	495	36.9%	208.0%	
Rental of facilities and equipment	570	52	9.1%	86	15.1%	138	24.1%	43	19.9%	99.7%	
Interest earned - external investments	450	69	15.4%	22	4.9%	92	20.4%	14	37.6%	53.7%	
Interest earned - outstanding debtors	6 500	(3)	(1.1%)	5 988	92.1%	5 985	92.1%	-	-	(100.0%)	
Dividends received	10	-	-	14	140.0%	14	140.0%	-	27.6%	(100.0%)	
Fines, penalties and forfeits	35 000	52	.1%	68	.2%	120	.3%	90	.9%	(24.7%)	
Licences and permits	0	-	-	-	-	-	-	-	-	-	
Agency services	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies	80 762	24 923	30.9%	-	-	24 923	30.9%	-	37.2%	-	
Other revenue	12 783	48	.4%	140	1.1%	188	1.5%	80	.9%	75.8%	
Gains	-	-	-	-	-	-	-	-	-	-	
<b>Operating Expenditure</b>	<b>230 593</b>	<b>18 403</b>	<b>8.0%</b>	<b>28 857</b>	<b>12.5%</b>	<b>47 260</b>	<b>20.5%</b>	<b>17 053</b>	<b>20.3%</b>	<b>69.2%</b>	
Employee related costs	86 985	12 887	14.8%	21 334	24.5%	34 221	39.3%	13 459	40.2%	58.5%	
Remuneration of councillors	4 828	768	15.9%	1 184	24.5%	1 952	40.4%	624	45.5%	89.7%	
Debt impairment	35 016	-	-	-	-	-	-	-	-	-	
Depreciation and asset impairment	24 888	-	-	-	-	-	-	-	-	-	
Finance charges	8 400	68	.8%	91	1.1%	159	1.9%	1	.6%	7 563.7%	
Bulk purchases	28 522	227	.8%	674	2.4%	900	3.2%	-	3.0%	(100.0%)	
Other Materials	1 372	308	22.5%	438	31.9%	746	54.4%	35	24.9%	1 143.5%	
Contracted services	17 095	2 601	15.2%	2 718	15.9%	5 319	31.1%	1 350	22.8%	101.3%	
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	
Other expenditure	23 487	1 544	6.6%	2 418	10.3%	3 962	16.9%	1 583	14.0%	52.7%	
Losses	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit)</b>	<b>2 951</b>	<b>44 724</b>		<b>2 621</b>		<b>47 344</b>		<b>(6 667)</b>			
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and D)	78 350	-	-	29 513	37.7%	29 513	37.7%	-	2.5%	(100.0%)	
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH)	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>81 301</b>	<b>44 724</b>		<b>32 134</b>		<b>76 858</b>		<b>(6 667)</b>			
Taxation	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after taxation</b>	<b>81 301</b>	<b>44 724</b>		<b>32 134</b>		<b>76 858</b>		<b>(6 667)</b>			
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) attributable to municipality</b>	<b>81 301</b>	<b>44 724</b>		<b>32 134</b>		<b>76 858</b>		<b>(6 667)</b>			
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) for the year</b>	<b>81 301</b>	<b>44 724</b>		<b>32 134</b>		<b>76 858</b>		<b>(6 667)</b>			

**Part 2: Capital Revenue and Expenditure**

R thousands	2021/22								2020/21		Q2 of 2020/21 to Q2 of 2021/22
	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		
<b>Capital Revenue and Expenditure</b>											
<b>Source of Finance</b>	<b>81 887</b>	<b>8 140</b>	<b>9.9%</b>	<b>5 652</b>	<b>6.9%</b>	<b>13 792</b>	<b>16.8%</b>	<b>2 487</b>	<b>30.7%</b>	<b>127.2%</b>	
National Government	77 395	8 140	10.5%	5 628	7.3%	13 768	17.8%	2 487	30.7%	126.3%	
Provincial Government	-	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH)	-	-	-	-	-	-	-	-	-	-	
<b>Transfers recognised - capital</b>	<b>77 395</b>	<b>8 140</b>	<b>10.5%</b>	<b>5 628</b>	<b>7.3%</b>	<b>13 768</b>	<b>17.8%</b>	<b>2 487</b>	<b>30.7%</b>	<b>126.3%</b>	
Borrowing	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	4 493	-	-	24	.5%	24	.5%	-	-	(100.0%)	
<b>Capital Expenditure Functional</b>	<b>81 887</b>	<b>8 140</b>	<b>9.9%</b>	<b>5 652</b>	<b>6.9%</b>	<b>13 792</b>	<b>16.8%</b>	<b>2 582</b>	<b>30.7%</b>	<b>118.9%</b>	
<b>Municipal governance and administration</b>	<b>793</b>	<b>5</b>	<b>.6%</b>	<b>17</b>	<b>2.2%</b>	<b>22</b>	<b>2.8%</b>	<b>26</b>	<b>17.1%</b>	<b>(33.9%)</b>	
Executive and Council	-	-	-	-	-	-	-	-	-	-	
Finance and administration	793	5	.6%	17	2.2%	22	2.8%	26	17.1%	(33.9%)	
Internal audit	-	-	-	-	-	-	-	-	-	-	
<b>Community and Public Safety</b>	<b>860</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>12</b>	<b>1.4%</b>	<b>(100.0%)</b>	
Community and Social Services	-	-	-	-	-	-	-	12	24.8%	(100.0%)	
Sport And Recreation	860	-	-	-	-	-	-	-	-	-	
Public Safety	-	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	
<b>Economic and Environmental Services</b>	<b>8 597</b>	<b>-</b>	<b>-</b>	<b>852</b>	<b>9.9%</b>	<b>852</b>	<b>9.9%</b>	<b>236</b>	<b>169.1%</b>	<b>261.2%</b>	
Planning and Development	-	-	-	-	-	-	-	-	-	-	
Road Transport	8 597	-	-	852	9.9%	852	9.9%	236	169.1%	261.2%	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	
<b>Trading Services</b>	<b>71 638</b>	<b>8 136</b>	<b>11.4%</b>	<b>4 782</b>	<b>6.7%</b>	<b>12 918</b>	<b>18.0%</b>	<b>2 308</b>	<b>21.7%</b>	<b>107.2%</b>	
Energy sources	8 562	-	-	-	-	-	-	-	-	-	
Water Management	41 638	5 469	13.1%	3 826	9.2%	9 296	22.3%	958	23.9%	299.3%	
Waste Water Management	21 437	2 666	12.4%	956	4.5%	3 622	16.9%	1 350	20.0%	(29.2%)	
Waste Management	-	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	

**Part 3: Cash Receipts and Payments**

R thousands	2021/22								2020/21		Q2 of 2020/21 to Q2 of 2021/22
	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		
<b>Cash Flow from Operating Activities</b>											
<b>Receipts</b>	<b>248 834</b>	<b>26 573</b>	<b>10.7%</b>	<b>9 523</b>	<b>3.8%</b>	<b>36 096</b>	<b>14.5%</b>	<b>1 224</b>	<b>43.4%</b>	<b>678.0%</b>	
Property rates	6 276	756	12.0%	2 465	39.3%	3 221	51.3%	370	-	566.4%	
Service charges	52 996	837	1.6%	1 278	2.4%	2 115	4.0%	700	6.4%	82.6%	
Other revenue	30 450	(12)	-	460	1.5%	448	1.5%	143	1.1%	221.2%	
Transfers and Subsidies - Operational	80 762	24 923	30.9%	283	.4%	25 206	31.2%	-	-	(100.0%)	
Transfers and Subsidies - Capital	78 350	-	-	5 000	6.4%	5 000	6.4%	-	-	(100.0%)	
Interest	-	70	-	22	-	92	-	11	15.4%	102.0%	
Dividends	-	-	-	14	-	14	-	-	-	(100.0%)	
<b>Payments</b>	<b>(159 701)</b>	<b>(12 509)</b>	<b>7.8%</b>	<b>(1 588)</b>	<b>1.0%</b>	<b>(14 097)</b>	<b>8.8%</b>	<b>3 849</b>	<b>(141.3%)</b>		
Suppliers and employees	(159 701)	(12 509)	7.8%	(1 588)	1.0%	(14 097)	8.8%	3 849	(141.3%)		
Finance charges	-	-	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	
<b>Net Cash from/(used) Operating Activities</b>	<b>89 133</b>	<b>14 064</b>	<b>15.8%</b>	<b>7 935</b>	<b>8.9%</b>	<b>21 999</b>	<b>24.7%</b>	<b>5 073</b>	<b>45.9%</b>	<b>56.4%</b>	
<b>Cash Flow from Investing Activities</b>											
<b>Receipts</b>	<b>11</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
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	11	-	-	-	-	-	-	-	-	-	
<b>Payments</b>	<b>(79 361)</b>	<b>(9 820)</b>	<b>12.4%</b>	<b>(5 932)</b>	<b>7.5%</b>	<b>(15 752)</b>	<b>19.8%</b>	<b>(6 676)</b>	<b>-</b>	<b>(11.1%)</b>	

Capital assets	(79 361)	(9 820)	12.4%	(5 932)	7.5%	(15 752)	19.8%	(6 676)	-	(11.1%)
<b>Net Cash from/(used) Investing Activities</b>	<b>(79 350)</b>	<b>(9 820)</b>	<b>12.4%</b>	<b>(5 932)</b>	<b>7.5%</b>	<b>(15 752)</b>	<b>19.9%</b>	<b>(6 676)</b>	<b>(8 405.7%)</b>	<b>(11.1%)</b>
<b>Cash Flow from Financing Activities</b>										
Receipts	174	-	-	3	1.5%	3	1.5%	(0)	-	(787.1%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	174	-	-	3	1.5%	3	1.5%	(0)	-	(787.1%)
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>174</b>	<b>-</b>	<b>-</b>	<b>3</b>	<b>1.5%</b>	<b>3</b>	<b>1.5%</b>	<b>(0)</b>	<b>-</b>	<b>(787.1%)</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>9 957</b>	<b>4 244</b>	<b>42.6%</b>	<b>2 006</b>	<b>20.1%</b>	<b>6 250</b>	<b>62.8%</b>	<b>(1 603)</b>	<b>4.3%</b>	<b>(225.1%)</b>
Cash/cash equivalents at the year begin:	33 295	5 067	15.2%	9 311	28.0%	5 067	15.2%	(42 646)	-	(121.8%)
Cash/cash equivalents at the year end:	43 252	9 311	21.5%	11 317	26.2%	11 317	26.2%	(44 249)	(54.9%)	(125.6%)

#### 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	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	0	-	-	-
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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Income Source</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	-	-	-	-	-	-	-	-	-	-	0	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>-</b>

#### 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	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	337	.3%	4 185	4.0%	78	.1%	99 592	95.6%	104 192	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	(6)	100.0%	(6)	-
<b>Total</b>	<b>337</b>	<b>.3%</b>	<b>4 185</b>	<b>4.0%</b>	<b>78</b>	<b>.1%</b>	<b>99 587</b>	<b>95.6%</b>	<b>104 186</b>	<b>100.0%</b>

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.





Capital assets	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Investing Activities</b>	-	-	-	-	-	-	-	-	-	-
<b>Cash Flow from Financing Activities</b>										
<b>Receipts</b>	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	-	-	-	-	-	-	-	-	-	-
<b>Net Increase/(Decrease) in cash held</b>	<b>2 049</b>	<b>6 706</b>	<b>327.3%</b>	<b>7 660</b>	<b>373.8%</b>	<b>14 366</b>	<b>701.1%</b>	<b>-</b>	<b>-</b>	<b>(100.0%)</b>
Cash/cash equivalents at the year begin:	10 176	-	-	6 706	65.9%	-	-	5 775	-	16.1%
Cash/cash equivalents at the year end:	12 225	6 706	54.9%	14 366	117.5%	14 366	117.5%	(3 196)	-	(549.5%)

#### 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	%
<b>Debtors Age Analysis By Income Source</b>														
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	-	-	-	-	-	-	10 194	100.0%	10 194	100.0%	-	-	-	-
<b>Total By Income Source</b>	-	-	-	-	-	-	<b>10 194</b>	<b>100.0%</b>	<b>10 194</b>	<b>100.0%</b>	-	-	-	-
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	-	-	-	-	-	-	9 445	100.0%	9 445	92.7%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	749	100.0%	749	7.3%	-	-	-	-
<b>Total By Customer Group</b>	-	-	-	-	-	-	<b>10 194</b>	<b>100.0%</b>	<b>10 194</b>	<b>100.0%</b>	-	-	-	-

#### 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	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(613)	(12.2%)	(1 855)	(36.9%)	(454)	(9.0%)	7 948	158.1%	5 026	100.0%
<b>Total</b>	<b>(613)</b>	<b>(12.2%)</b>	<b>(1 855)</b>	<b>(36.9%)</b>	<b>(454)</b>	<b>(9.0%)</b>	<b>7 948</b>	<b>158.1%</b>	<b>5 026</b>	<b>100.0%</b>

#### Contact Details

Municipal Manager	Ms Lebohang Moletsane	051 713 9304
Financial Manager	Mr Vincent Litabe	051 713 9307

Source Local Government Database

1. All figures in this report are unaudited.



Capital assets	(35 324)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Investing Activities</b>	<b>(35 324)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash Flow from Financing Activities</b>										
Receipts	1 191	(83)	(7.0%)	(3)	(.3%)	(87)	(7.3%)	11	.9%	(130.2%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	1 191	(83)	(7.0%)	(3)	(.3%)	(87)	(7.3%)	11	.9%	(130.2%)
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>1 191</b>	<b>(83)</b>	<b>(7.0%)</b>	<b>(3)</b>	<b>(.3%)</b>	<b>(87)</b>	<b>(7.3%)</b>	<b>11</b>	<b>.9%</b>	<b>(130.2%)</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>105 508</b>	<b>(83)</b>	<b>(.1%)</b>	<b>(3)</b>	<b>-</b>	<b>(87)</b>	<b>(.1%)</b>	<b>11</b>	<b>-</b>	<b>(130.2%)</b>
Cash/cash equivalents at the year begin:	-	-	-	(83)	-	-	-	0	-	(20 751.7%)
Cash/cash equivalents at the year end:	105 508	(83)	(.1%)	(87)	(.1%)	(87)	(.1%)	12	-	(833.7%)

#### 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	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	4 089	1.2%	4 457	1.3%	4 126	1.2%	333 947	96.3%	346 618	28.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	901	9%	1 270	1.3%	2 708	2.7%	94 460	95.1%	99 339	8.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	7 510	2.4%	4 523	1.4%	4 415	1.4%	297 017	94.8%	313 464	25.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 513	1.3%	2 448	1.3%	2 410	1.2%	187 950	96.2%	195 321	15.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 437	1.2%	1 397	1.2%	1 379	1.2%	111 703	96.4%	115 915	9.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	28	1.3%	28	1.3%	28	1.3%	2 093	96.1%	2 177	2%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	94 257	100.0%	94 257	7.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(253)	(.4%)	(1 024)	(1.7%)	(187)	(.3%)	61 734	102.4%	60 270	4.9%	-	-	-	-
<b>Total By Income Source</b>	<b>16 225</b>	<b>1.3%</b>	<b>13 100</b>	<b>1.1%</b>	<b>14 877</b>	<b>1.2%</b>	<b>1 183 160</b>	<b>96.4%</b>	<b>1 227 361</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	2 700	3.4%	188	.2%	1 091	1.4%	75 558	95.0%	79 538	6.5%	-	-	-	-
Commercial	543	1.7%	769	2.4%	914	2.8%	30 137	93.1%	32 363	2.6%	-	-	-	-
Households	12 917	1.2%	12 093	1.1%	12 627	1.2%	1 077 139	96.6%	1 114 976	90.8%	-	-	-	-
Other	64	13.2%	49	10.1%	45	9.3%	325	67.3%	484	-	-	-	-	-
<b>Total By Customer Group</b>	<b>16 225</b>	<b>1.3%</b>	<b>13 100</b>	<b>1.1%</b>	<b>14 877</b>	<b>1.2%</b>	<b>1 183 160</b>	<b>96.4%</b>	<b>1 227 361</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

#### 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	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	25 699	100.0%	25 699	129.5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	(2 302)	(7.8%)	(416)	(1.4%)	32 357	109.2%	29 639	149.4%
Auditor-General	-	-	-	-	-	-	607	100.0%	607	3.1%
Other	118	(.3%)	379	(1.0%)	(315)	9%	(36 286)	100.5%	(36 104)	(182.0%)
<b>Total</b>	<b>118</b>	<b>.6%</b>	<b>(1 923)</b>	<b>(9.7%)</b>	<b>(731)</b>	<b>(3.7%)</b>	<b>22 377</b>	<b>112.8%</b>	<b>19 842</b>	<b>100.0%</b>

#### Contact Details

Municipal Manager	M Lungile Mokeleli (Acting)	057 733 0106
Financial Manager	M D Nisepe (Acting)	057 733 2842

Source Local Government Database

1. All figures in this report are unaudited.



Capital assets	(137 132)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Investing Activities</b>	<b>(137 271)</b>	<b>12</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>12</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash Flow from Financing Activities</b>										
Receipts	602	(50)	(8.3%)	-	-	(50)	(8.3%)	1	.2%	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	602	(50)	(8.3%)	-	-	(50)	(8.3%)	1	.2%	(100.0%)
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>602</b>	<b>(50)</b>	<b>(8.3%)</b>	<b>-</b>	<b>-</b>	<b>(50)</b>	<b>(8.3%)</b>	<b>1</b>	<b>.2%</b>	<b>(100.0%)</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>539</b>	<b>2 342</b>	<b>434.7%</b>	<b>(14 791)</b>	<b>(2 745.6%)</b>	<b>(12 450)</b>	<b>(2 310.9%)</b>	<b>(11 252)</b>	<b>(5.5%)</b>	<b>31.5%</b>
Cash/cash equivalents at the year begin:	2 440	-	-	2 342	96.0%	-	-	(23 569)	-	(109.9%)
Cash/cash equivalents at the year end:	2 979	2 342	78.6%	(12 450)	(417.9%)	(12 450)	(417.9%)	(7 925)	(2.4%)	57.1%

#### 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	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	484	1.9%	470	1.8%	456	1.8%	24 080	94.5%	25 490	7.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 150	6.4%	344	1.9%	273	1.5%	16 217	90.2%	17 984	5.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	989	2.7%	937	2.6%	889	2.5%	33 309	92.2%	36 124	11.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 519	1.7%	2 449	1.7%	2 408	1.6%	140 590	95.0%	147 967	45.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 644	1.7%	1 592	1.6%	1 567	1.6%	92 476	95.1%	97 280	29.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	46	37.6%	21	16.9%	9	7.4%	46	38.0%	121	-	-	-	-	-
<b>Total By Income Source</b>	<b>6 832</b>	<b>2.1%</b>	<b>5 813</b>	<b>1.8%</b>	<b>5 603</b>	<b>1.7%</b>	<b>306 719</b>	<b>94.4%</b>	<b>324 966</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	712	2.4%	692	2.3%	664	2.2%	27 778	93.1%	29 847	9.2%	-	-	-	-
Commercial	388	3.6%	322	3.0%	309	2.9%	9 737	90.5%	10 756	3.3%	-	-	-	-
Households	5 732	2.0%	4 798	1.7%	4 630	1.6%	269 203	94.7%	284 363	87.5%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>6 832</b>	<b>2.1%</b>	<b>5 813</b>	<b>1.8%</b>	<b>5 603</b>	<b>1.7%</b>	<b>306 719</b>	<b>94.4%</b>	<b>324 966</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

#### 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	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	11	100.0%	11	1%
Trade Creditors	372	2.4%	816	5.3%	-	-	14 129	92.2%	15 318	71.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	222	3.7%	5 662	94.9%	-	-	83	1.4%	5 967	28.0%
<b>Total</b>	<b>595</b>	<b>2.8%</b>	<b>6 478</b>	<b>30.4%</b>	<b>-</b>	<b>-</b>	<b>14 223</b>	<b>66.8%</b>	<b>21 296</b>	<b>100.0%</b>

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.



Capital assets	(30 182)	(1 580)	5.2%	(1 295)	4.3%	(2 875)	9.5%	(15 088)	-	(91.4%)
<b>Net Cash from/(used) Investing Activities</b>	<b>(28 630)</b>	<b>(1 580)</b>	<b>5.5%</b>	<b>(1 295)</b>	<b>4.5%</b>	<b>(2 875)</b>	<b>10.0%</b>	<b>(15 088)</b>	<b>(2 130.1%)</b>	<b>(91.4%)</b>
<b>Cash Flow from Financing Activities</b>										
Receipts	(108)	38	(35.2%)	(37)	34.1%	1	(1.2%)	(36)	.9%	3.2%
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(108)	38	(35.2%)	(37)	34.1%	1	(1.2%)	(36)	.9%	3.2%
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>(108)</b>	<b>38</b>	<b>(35.2%)</b>	<b>(37)</b>	<b>34.1%</b>	<b>1</b>	<b>(1.2%)</b>	<b>(36)</b>	<b>.9%</b>	<b>3.2%</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>12 964</b>	<b>7 934</b>	<b>61.2%</b>	<b>(495)</b>	<b>(3.8%)</b>	<b>7 439</b>	<b>57.4%</b>	<b>37 626</b>	<b>39.5%</b>	<b>(101.3%)</b>
Cash/cash equivalents at the year begin:	12 391	12 489	100.8%	20 371	164.4%	12 489	100.8%	28 141	-	(27.6%)
Cash/cash equivalents at the year end:	25 355	20 371	80.3%	19 926	78.6%	19 926	78.6%	65 768	39.6%	(69.7%)

#### 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	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	656	3.9%	467	2.8%	401	2.4%	15 226	90.9%	16 749	11.9%	3	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 855	21.1%	2 310	12.7%	1 508	8.3%	10 587	58.0%	18 261	13.0%	1	-	-	-
Receivables from Non-exchange Transactions - Property Rates	596	1.1%	555	1.0%	647	1.1%	54 869	96.8%	56 667	40.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	554	2.2%	487	2.0%	458	1.9%	23 139	93.9%	24 638	17.5%	0	-	-	-
Receivables from Exchange Transactions - Waste Management	444	2.6%	399	2.4%	379	2.2%	15 684	92.8%	16 906	12.0%	1	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	268	3.8%	268	3.8%	260	3.6%	6 321	88.8%	7 116	5.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	0	2%	-	-	-	-	119	99.8%	120	1%	-	-	-	-
<b>Total By Income Source</b>	<b>6 373</b>	<b>4.5%</b>	<b>4 486</b>	<b>3.2%</b>	<b>3 653</b>	<b>2.6%</b>	<b>125 946</b>	<b>89.7%</b>	<b>140 457</b>	<b>100.0%</b>	<b>5</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	451	3.4%	345	2.6%	392	2.9%	12 200	91.1%	13 389	9.5%	2	-	-	-
Commercial	3 081	5.0%	2 209	3.6%	1 640	2.6%	55 028	88.8%	61 958	44.1%	0	-	-	-
Households	2 841	4.4%	1 931	3.0%	1 620	2.5%	58 718	90.2%	65 110	46.4%	3	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>6 373</b>	<b>4.5%</b>	<b>4 486</b>	<b>3.2%</b>	<b>3 653</b>	<b>2.6%</b>	<b>125 946</b>	<b>89.7%</b>	<b>140 457</b>	<b>100.0%</b>	<b>5</b>	<b>-</b>	<b>-</b>	<b>-</b>

#### 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	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	10 158	100.0%	10 158	17.0%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	65	110.1%	(6)	(10.1%)	-	-	-	-	59	.1%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	57	.1%	6	-	6 529	13.2%	42 956	86.7%	49 548	82.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>123</b>	<b>2%</b>	<b>-</b>	<b>-</b>	<b>6 529</b>	<b>10.9%</b>	<b>53 114</b>	<b>88.9%</b>	<b>59 766</b>	<b>100.0%</b>

#### Contact Details

Municipal Manager	Ms Maitro Rebecca Mogopodi	051 853 1111
Financial Manager	M T J Matyesin	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 2021**

**Part1: Operating Revenue and Expenditure**

R thousands	2021/22										O2 of 2020/21 to O2 of 2021/22
	Budget 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		
<b>Operating Revenue and Expenditure</b>											
<b>Operating Revenue</b>	<b>3 527 317</b>	<b>822 442</b>	<b>23.3%</b>	<b>547 889</b>	<b>15.5%</b>	<b>1 370 331</b>	<b>38.8%</b>	<b>749 165</b>	<b>52.4%</b>	<b>(26.9%)</b>	
Property rates	423 255	139 919	33.1%	136 007	32.1%	275 927	65.2%	124 813	53.1%	9.0%	
Service charges - electricity revenue	890 363	208 066	23.4%	161 697	18.2%	349 764	41.5%	153 364	45.0%	5.4%	
Service charges - water revenue	403 578	99 954	24.8%	111 210	27.6%	211 164	52.3%	103 794	53.8%	7.1%	
Service charges - sanitation revenue	175 323	44 284	25.3%	43 558	24.8%	87 843	50.1%	41 380	49.9%	5.3%	
Service charges - refuse revenue	117 249	26 677	22.8%	26 648	22.7%	53 325	45.5%	25 113	45.4%	6.1%	
Rental of facilities and equipment	25 083	4 937	19.7%	4 931	19.7%	9 867	39.3%	4 270	36.3%	15.5%	
Interest earned - external investments	4 334	146	3.4%	150	3.5%	295	6.8%	184	15.4%	(18.7%)	
Interest earned - outstanding debtors	229 018	57 276	25.0%	60 634	26.5%	117 910	51.5%	49 812	45.2%	21.7%	
Dividends received	24	18	75.9%	-	-	18	75.9%	-	42.9%	-	
Fines, penalties and forfeits	25 173	351	1.4%	303	1.2%	654	2.6%	408	2.8%	(25.6%)	
Licences and permits	-	14	-	33	-	47	-	61	-	(46.1%)	
Agency services	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies	567 659	237 839	41.9%	3	-	237 842	41.9%	242 085	89.4%	(100.0%)	
Other revenue	606 258	2 961	0.5%	2 715	0.4%	5 676	0.9%	3 882	20.5%	(30.1%)	
Gains	60 000	-	-	-	-	-	-	-	-	-	
<b>Operating Expenditure</b>	<b>3 499 848</b>	<b>260 397</b>	<b>7.4%</b>	<b>603 241</b>	<b>17.2%</b>	<b>863 638</b>	<b>24.7%</b>	<b>677 697</b>	<b>35.2%</b>	<b>(11.0%)</b>	
Employee related costs	886 220	201 336	22.7%	214 297	24.2%	415 633	46.9%	193 147	46.2%	11.0%	
Remuneration of councillors	38 105	6 896	18.1%	4 174	11.0%	11 070	29.1%	7 181	40.2%	(41.9%)	
Debt impairment	529 098	1 539	0.3%	1 657	0.3%	3 196	0.6%	1 096	0.9%	51.2%	
Depreciation and asset impairment	170 673	-	-	-	-	-	-	-	-	-	
Finance charges	204 412	1 036	0.5%	47	-	1 083	0.5%	(40)	-0.1%	(216.6%)	
Bulk purchases	516 350	(59 485)	(11.5%)	29 004	5.6%	(30 482)	(5.9%)	59 318	14.1%	(51.1%)	
Other Materials	742 282	(8 489)	(1.1%)	71 276	9.6%	62 787	8.5%	129 830	19.3%	(45.1%)	
Contracted services	129 171	37 176	28.8%	123 496	95.6%	160 672	124.4%	161 187	115.5%	(23.4%)	
Transfers and subsidies	781	232	29.8%	603	77.2%	835	107.0%	947	163.8%	(36.4%)	
Other expenditure	282 758	80 155	28.3%	158 687	56.1%	238 843	84.5%	125 031	132.8%	26.9%	
Losses	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit)</b>	<b>27 469</b>	<b>562 045</b>		<b>(55 352)</b>		<b>506 693</b>		<b>71 468</b>			
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and D)	158 069	42 525	26.9%	45 654	28.9%	88 179	55.8%	31 100	44.9%	46.8%	
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HHI)	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>185 538</b>	<b>604 570</b>		<b>(9 698)</b>		<b>594 872</b>		<b>102 568</b>			
Taxation	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after taxation</b>	<b>185 538</b>	<b>604 570</b>		<b>(9 698)</b>		<b>594 872</b>		<b>102 568</b>			
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) attributable to municipality</b>	<b>185 538</b>	<b>604 570</b>		<b>(9 698)</b>		<b>594 872</b>		<b>102 568</b>			
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) for the year</b>	<b>185 538</b>	<b>604 570</b>		<b>(9 698)</b>		<b>594 872</b>		<b>102 568</b>			

**Part 2: Capital Revenue and Expenditure**

R thousands	2021/22										O2 of 2020/21 to O2 of 2021/22
	Budget 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		
<b>Capital Revenue and Expenditure</b>											
<b>Source of Finance</b>	<b>157 833</b>	<b>7 460</b>	<b>4.7%</b>	<b>22 550</b>	<b>14.3%</b>	<b>30 009</b>	<b>19.0%</b>	<b>20 705</b>	<b>30.5%</b>	<b>8.9%</b>	
National Government	157 833	7 460	4.7%	22 372	14.2%	29 831	18.9%	20 705	29.1%	8.0%	
Provincial Government	-	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HHI)	-	-	-	-	-	-	-	-	-	-	
<b>Transfers recognised - capital</b>	<b>157 833</b>	<b>7 460</b>	<b>4.7%</b>	<b>22 372</b>	<b>14.2%</b>	<b>29 831</b>	<b>18.9%</b>	<b>20 705</b>	<b>29.1%</b>	<b>8.0%</b>	
Borrowing	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	-	-	-	178	-	178	-	-	-	(100.0%)	
<b>Capital Expenditure Functional</b>	<b>157 833</b>	<b>7 460</b>	<b>4.7%</b>	<b>22 550</b>	<b>14.3%</b>	<b>30 009</b>	<b>19.0%</b>	<b>20 705</b>	<b>30.5%</b>	<b>8.9%</b>	
<b>Municipal governance and administration</b>	-	-	-	-	-	-	-	-	-	-	
Executive and Council	-	-	-	-	-	-	-	-	-	-	
Finance and administration	-	-	-	-	-	-	-	-	-	-	
Internal audit	-	-	-	-	-	-	-	-	-	-	
<b>Community and Public Safety</b>	-	-	-	<b>2 246</b>	-	<b>2 246</b>	-	<b>5 995</b>	<b>41.4%</b>	<b>(62.5%)</b>	
Community and Social Services	-	-	-	-	-	-	-	3 631	350.3%	(100.0%)	
Sport And Recreation	-	-	-	2 246	-	2 246	-	2 364	19.6%	(5.0%)	
Public Safety	-	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	
<b>Economic and Environmental Services</b>	<b>16 591</b>	<b>1 404</b>	<b>8.5%</b>	<b>6 915</b>	<b>41.7%</b>	<b>8 319</b>	<b>50.1%</b>	-	-	<b>(100.0%)</b>	
Planning and Development	-	-	-	-	-	-	-	-	-	-	
Road Transport	16 591	1 404	8.5%	6 915	41.7%	8 319	50.1%	-	-	(100.0%)	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	
<b>Trading Services</b>	<b>141 241</b>	<b>6 056</b>	<b>4.3%</b>	<b>13 389</b>	<b>9.5%</b>	<b>19 445</b>	<b>13.8%</b>	<b>14 711</b>	<b>27.0%</b>	<b>(9.0%)</b>	
Energy sources	5 269	576	10.9%	-	-	576	10.9%	1 365	26.7%	(100.0%)	
Water Management	26 556	(93)	(0.3%)	2 680	10.1%	2 588	9.7%	2 215	22.3%	21.0%	
Waste Water Management	109 417	5 572	5.1%	10 709	9.8%	16 281	14.9%	11 131	31.2%	(3.8%)	
Waste Management	-	-	-	-	-	-	-	-	-	-	
<b>Other</b>	-	-	-	-	-	-	-	-	-	-	

**Part 3: Cash Receipts and Payments**

R thousands	2021/22										O2 of 2020/21 to O2 of 2021/22
	Budget 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		
<b>Cash Flow from Operating Activities</b>											
<b>Receipts</b>	<b>334 604</b>	<b>243 941</b>	<b>72.9%</b>	<b>230 240</b>	<b>68.8%</b>	<b>474 181</b>	<b>141.7%</b>	<b>402 035</b>	<b>26.5%</b>	<b>(42.7%)</b>	
Property rates	(380 930)	78 693	(20.7%)	96 105	(25.2%)	174 797	(45.9%)	32 306	4.5%	197.5%	
Service charges	(1 161 895)	311 187	(26.8%)	253 346	(21.8%)	564 533	(48.6%)	104 993	3.8%	141.3%	
Other revenue	2 603 133	(146 103)	(5.6%)	(119 361)	(4.6%)	(265 463)	(10.2%)	264 735	(13.6%)	(145.1%)	
Transfers and Subsidies - Operational	(567 659)	-	-	-	-	-	-	-	-	-	
Transfers and Subsidies - Capital	(158 069)	-	-	-	-	-	-	-	-	-	
Interest	-	146	-	150	-	295	-	-	-	(100.0%)	
Dividends	24	18	75.9%	-	-	18	75.9%	-	-	-	
<b>Payments</b>	<b>(2 208 588)</b>	<b>(534 104)</b>	<b>24.2%</b>	<b>(372 887)</b>	<b>16.9%</b>	<b>(906 991)</b>	<b>41.1%</b>	<b>(277 195)</b>	<b>6.4%</b>	<b>34.5%</b>	
Suppliers and employees	(2 208 588)	(534 104)	24.2%	(372 887)	16.9%	(906 991)	41.1%	(277 195)	6.4%	34.5%	
Finance charges	-	-	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	
<b>Net Cash from(used) Operating Activities</b>	<b>(1 873 984)</b>	<b>(290 164)</b>	<b>15.5%</b>	<b>(142 647)</b>	<b>7.6%</b>	<b>(432 810)</b>	<b>23.1%</b>	<b>124 840</b>	<b>(4.5%)</b>	<b>(214.3%)</b>	
<b>Cash Flow from Investing Activities</b>											
<b>Receipts</b>	<b>59 258</b>	<b>62</b>	<b>.1%</b>	<b>-</b>	<b>-</b>	<b>62</b>	<b>.1%</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Proceeds on disposal of PPE	60 000	-	-	-	-	-	-	-	-	-	
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	
Decrease (Increase) in non-current receivables	(438)	36	(8.3%)	-	-	36	(8.3%)	-	-	-	
Decrease (Increase) in non-current investments	(305)	25	(8.3%)	-	-	25	(8.3%)	-	-	-	
<b>Payments</b>	<b>-</b>	<b>(7 460)</b>	<b>-</b>	<b>(22 550)</b>	<b>-</b>	<b>(30 009)</b>	<b>-</b>	<b>(995)</b>	<b>-</b>	<b>2 167.0%</b>	

Capital assets	-	(7 460)	-	(22 550)	-	(30 009)	-	(995)	-	2 167.0%
<b>Net Cash from/(used) Investing Activities</b>	<b>59 258</b>	<b>(7 398)</b>	<b>(12.5%)</b>	<b>(22 550)</b>	<b>(38.1%)</b>	<b>(29 948)</b>	<b>(50.5%)</b>	<b>(995)</b>	<b>(.9%)</b>	<b>2 167.0%</b>
<b>Cash Flow from Financing Activities</b>										
Receipts	73 680	(6 949)	(9.4%)	2	-	(6 947)	(9.4%)	105	.5%	(98.3%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	73 680	(6 949)	(9.4%)	2	-	(6 947)	(9.4%)	105	.5%	(98.3%)
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>73 680</b>	<b>(6 949)</b>	<b>(9.4%)</b>	<b>2</b>	<b>-</b>	<b>(6 947)</b>	<b>(9.4%)</b>	<b>105</b>	<b>.5%</b>	<b>(98.3%)</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>(1 741 047)</b>	<b>(304 510)</b>	<b>17.5%</b>	<b>(165 195)</b>	<b>9.5%</b>	<b>(469 705)</b>	<b>27.0%</b>	<b>123 950</b>	<b>(4.6%)</b>	<b>(233.3%)</b>
Cash/cash equivalents at the year begin:	-	(37 081)	-	(241 692)	-	(37 081)	-	58 812	-	(511.0%)
Cash/cash equivalents at the year end:	(1 741 047)	(241 692)	13.9%	(406 887)	23.4%	(406 887)	23.4%	182 762	(6.9%)	(322.6%)

#### 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	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	46 492	2.9%	37 341	2.3%	30 596	1.9%	1 484 269	92.8%	1 598 699	30.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	89 874	21.3%	24 599	5.8%	11 860	2.8%	295 794	70.1%	422 127	8.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	45 439	9.7%	19 458	4.2%	9 161	2.0%	394 361	84.2%	468 419	9.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	16 343	2.4%	13 925	2.1%	11 914	1.8%	634 928	93.8%	677 109	12.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	9 916	2.3%	8 172	1.9%	7 022	1.6%	401 387	94.1%	426 497	8.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1 387	1.3%	1 380	1.3%	1 319	1.2%	103 723	96.2%	107 809	2.1%	-	-	-	-
Interest on Arrear Debtor Accounts	19 381	1.6%	18 596	1.6%	18 265	1.5%	1 143 148	95.3%	1 199 390	22.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(38 371)	(11.5%)	14 535	4.4%	49 287	14.8%	307 278	92.4%	332 729	6.4%	-	-	-	-
<b>Total By Income Source</b>	<b>190 461</b>	<b>3.6%</b>	<b>138 006</b>	<b>2.6%</b>	<b>139 425</b>	<b>2.7%</b>	<b>4 764 887</b>	<b>91.1%</b>	<b>5 232 779</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	26 691	26.3%	9 980	9.8%	4 429	4.4%	60 280	59.5%	101 381	1.9%	-	-	-	-
Commercial	83 888	8.6%	25 107	2.6%	18 091	1.9%	850 764	87.0%	977 851	18.7%	-	-	-	-
Households	79 882	1.9%	102 918	2.5%	116 905	2.8%	3 853 842	92.8%	4 153 548	79.4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>190 461</b>	<b>3.6%</b>	<b>138 006</b>	<b>2.6%</b>	<b>139 425</b>	<b>2.7%</b>	<b>4 764 887</b>	<b>91.1%</b>	<b>5 232 779</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

#### 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	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	61 603	1.4%	889	-	59 900	1.4%	4 239 896	97.2%	4 362 287	47.3%
Bulk Water	49 673	1.1%	35 595	.8%	55 487	1.2%	4 382 271	96.9%	4 523 025	49.1%
PAYE deductions	15 520	95.2%	5	-	5	-	779	4.8%	16 309	2%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	12 418	19.0%	11 515	17.6%	11 976	18.3%	29 568	45.2%	65 477	7%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	36 097	15.1%	44 423	18.4%	127 433	53.4%	30 505	12.8%	238 457	2.6%
Auditor-General	1 397	18.2%	4 297	56.0%	1 985	25.8%	-	-	7 679	.1%
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>176 707</b>	<b>1.9%</b>	<b>96 724</b>	<b>1.0%</b>	<b>256 785</b>	<b>2.8%</b>	<b>8 683 018</b>	<b>94.2%</b>	<b>9 213 234</b>	<b>100.0%</b>

#### Contact Details

Municipal Manager	Ms Z Tindleni	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	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Investing Activities</b>	<b>22</b>	-	-	-	-	-	-	-	-	-	-
<b>Cash Flow from Financing Activities</b>											
Receipts	(265)	25	(9.5%)	(5)	1.9%	20	(7.5%)	(2 616)	623.0%	(99.8%)	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	(265)	25	(9.5%)	(5)	1.9%	20	(7.5%)	(2 616)	623.0%	(99.8%)	
Payments	-	-	-	-	-	-	-	-	-	-	
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	
<b>Net Cash from/(used) Financing Activities</b>	<b>(265)</b>	<b>25</b>	<b>(9.5%)</b>	<b>(5)</b>	<b>1.9%</b>	<b>20</b>	<b>(7.5%)</b>	<b>(2 616)</b>	<b>623.0%</b>	<b>(99.8%)</b>	
<b>Net Increase/(Decrease) in cash held</b>	<b>(243)</b>	<b>25</b>	<b>(10.3%)</b>	<b>(5)</b>	<b>2.1%</b>	<b>20</b>	<b>(8.2%)</b>	<b>(2 616)</b>	<b>616.3%</b>	<b>(99.8%)</b>	
Cash/cash equivalents at the year begin:	-	-	-	25	-	-	-	53 212	-	(100.0%)	
Cash/cash equivalents at the year end:	(243)	25	(10.3%)	20	(8.2%)	20	(8.2%)	50 596	(9 181.3%)	(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	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	4 639	1.5%	3 819	1.2%	4 179	1.3%	298 662	95.9%	311 298	32.6%	-	-	1 274 322	409.4%
Trade and Other Receivables from Exchange Transactions - Electricity	6 328	11.7%	2 994	5.5%	1 962	3.6%	42 711	79.1%	53 994	5.7%	-	-	98 804	183.0%
Receivables from Non-exchange Transactions - Property Rates	2 703	4.6%	1 610	2.8%	1 527	2.6%	52 559	90.0%	58 398	6.1%	-	-	207 954	356.1%
Receivables from Exchange Transactions - Waste Water Management	3 183	2.7%	2 888	2.5%	2 784	2.4%	107 378	92.4%	116 233	12.2%	-	-	448 191	385.6%
Receivables from Exchange Transactions - Waste Management	2 070	1.7%	1 963	1.6%	1 919	1.6%	116 111	95.1%	122 064	12.8%	-	-	495 586	406.0%
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	1 972	100.0%	1 972	2%	-	-	273	13.8%
Interest on Arrear Debtor Accounts	5 314	2.8%	5 060	2.6%	5 154	2.7%	175 453	91.9%	190 981	20.0%	-	-	674 215	353.0%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 328	2.3%	1 734	1.7%	1 681	1.7%	94 157	94.3%	99 899	10.5%	-	-	355 704	356.1%
<b>Total By Income Source</b>	<b>26 565</b>	<b>2.8%</b>	<b>20 068</b>	<b>2.1%</b>	<b>19 205</b>	<b>2.0%</b>	<b>889 002</b>	<b>93.1%</b>	<b>954 840</b>	<b>100.0%</b>	-	-	<b>3 555 049</b>	<b>372.3%</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	1 029	2.4%	938	2.2%	972	2.2%	40 468	93.2%	43 407	4.5%	-	-	285	.7%
Commercial	7 024	8.0%	4 299	4.9%	2 922	3.3%	73 719	83.8%	87 964	9.2%	-	-	192 815	219.2%
Households	17 230	2.1%	14 815	1.8%	15 296	1.9%	762 758	94.2%	810 100	84.8%	-	-	3 361 949	415.0%
Other	1 282	9.6%	16	.1%	14	.1%	12 057	90.2%	13 370	1.4%	-	-	-	-
<b>Total By Customer Group</b>	<b>26 565</b>	<b>2.8%</b>	<b>20 068</b>	<b>2.1%</b>	<b>19 205</b>	<b>2.0%</b>	<b>889 002</b>	<b>93.1%</b>	<b>954 840</b>	<b>100.0%</b>	-	-	<b>3 555 049</b>	<b>372.3%</b>

#### 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	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	9 809	2.0%	10 409	2.1%	475 999	95.9%	496 217	64.1%
Bulk Water	-	-	10 521	4.4%	9 522	3.9%	221 753	91.7%	241 795	31.2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	968	100.0%	-	-	-	-	-	-	968	.1%
Pensions / Retirement	4	100.0%	-	-	-	-	-	-	4	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 960	8.3%	426	1.2%	1 417	4.0%	30 728	86.5%	35 531	4.6%
Auditor-General	8	100.0%	-	-	-	-	-	-	8	-
Other	11	29.1%	0	3%	0	1%	27	70.5%	38	-
<b>Total</b>	<b>3 952</b>	<b>5%</b>	<b>20 756</b>	<b>2.7%</b>	<b>21 348</b>	<b>2.8%</b>	<b>728 506</b>	<b>94.1%</b>	<b>774 563</b>	<b>100.0%</b>

#### Contact Details

Municipal Manager	Ms NE Radebe (Acting)	056 514 9200
Financial Manager	Mr S. Busakwe	056 514 9200

Source Local Government Database

1. All figures in this report are unaudited.

**FREE STATE: LEJWELEPUTSWA (DC18)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2021**

**Part1: Operating Revenue and Expenditure**

R thousands	2021/22										2020/21	
	Budget Main appropriation	First Quarter			Second Quarter		Year to Date		Second Quarter		O2 of 2020/21 to O2 of 2021/22	
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation			
<b>Operating Revenue and Expenditure</b>												
<b>Operating Revenue</b>	147 955	58 109	39.3%	47 208	31.9%	105 317	71.2%	48 519	78.6%	(2.7%)		
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	31	1.1%	818	28.7%	849	29.8%	1 216	44.1%	(32.8%)		
Interest earned - outstanding debtors	200	84	42.1%	83	41.6%	168	83.8%	67	87.8%	23.6%		
Dividends received	-	-	-	-	-	-	-	-	-	-		
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-		
Licences and permits	-	-	-	-	-	-	-	-	-	-		
Agency services	-	-	-	-	-	-	-	-	-	-		
Transfers and subsidies	144 655	57 980	40.1%	46 283	32.0%	104 262	72.1%	14 639	77.7%	216.2%		
Other revenue	250	14	5.6%	25	9.9%	39	15.5%	32 596	80.1%	(99.9%)		
Gains	-	-	-	-	-	-	-	-	-	-		
<b>Operating Expenditure</b>	181 251	41 433	22.9%	34 080	18.8%	75 513	41.7%	40 412	44.5%	(15.7%)		
Employee related costs	104 665	23 918	22.9%	25 894	24.7%	49 813	47.6%	23 957	45.4%	8.1%		
Remuneration of councillors	9 771	2 300	23.5%	2 029	20.8%	4 330	44.3%	2 431	49.0%	(16.5%)		
Debt impairment	-	-	-	-	-	-	-	-	-	-		
Depreciation and asset impairment	5 680	-	-	-	-	-	-	1 287	23.1%	(100.0%)		
Finance charges	-	-	-	-	-	-	-	-	9.0%	-		
Bulk purchases	-	-	-	-	-	-	-	-	-	-		
Other Materials	1 574	299	19.0%	304	19.3%	604	38.4%	434	29.7%	(29.8%)		
Contracted services	15 744	3 944	25.0%	1 186	7.5%	5 130	32.6%	3 029	42.2%	(60.8%)		
Transfers and subsidies	22 887	7 385	32.3%	526	2.3%	7 911	34.6%	6 427	59.6%	(91.8%)		
Other expenditure	20 929	3 586	17.1%	4 140	19.8%	7 726	36.9%	2 648	28.0%	45.4%		
Losses	-	-	-	-	-	-	-	-	-	-		
<b>Surplus/(Deficit)</b>	<b>(33 296)</b>	<b>16 676</b>		<b>13 128</b>		<b>29 804</b>		<b>8 107</b>				
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and D)	2 332	-	-	1 419	60.9%	1 419	60.9%	1 826	18.2%	(22.3%)		
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HLI)	-	-	-	-	-	-	-	-	-	-		
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-		
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>(30 964)</b>	<b>16 676</b>		<b>14 547</b>		<b>31 223</b>		<b>9 933</b>				
Taxation	-	-	-	-	-	-	-	-	-	-		
<b>Surplus/(Deficit) after taxation</b>	<b>(30 964)</b>	<b>16 676</b>		<b>14 547</b>		<b>31 223</b>		<b>9 933</b>				
Attributable to minorities	-	-	-	-	-	-	-	-	-	-		
<b>Surplus/(Deficit) attributable to municipality</b>	<b>(30 964)</b>	<b>16 676</b>		<b>14 547</b>		<b>31 223</b>		<b>9 933</b>				
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-		
<b>Surplus/(Deficit) for the year</b>	<b>(30 964)</b>	<b>16 676</b>		<b>14 547</b>		<b>31 223</b>		<b>9 933</b>				

**Part 2: Capital Revenue and Expenditure**

R thousands	2021/22										2020/21	
	Budget Main appropriation	First Quarter			Second Quarter		Year to Date		Second Quarter		O2 of 2020/21 to O2 of 2021/22	
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation			
<b>Capital Revenue and Expenditure</b>												
<b>Source of Finance</b>	13 150	253	1.9%	2 664	20.3%	2 917	22.2%	938	9.3%	184.0%		
National Government	-	-	-	-	-	-	-	-	-	-		
Provincial Government	-	-	-	-	-	-	-	-	-	-		
District Municipality	-	-	-	-	-	-	-	-	-	-		
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HLI)	-	-	-	-	-	-	-	-	-	-		
<b>Transfers recognised - capital</b>	-	-	-	-	-	-	-	-	-	-		
Borrowing	-	-	-	-	-	-	-	-	-	-		
Internally generated funds	13 150	253	1.9%	2 664	20.3%	2 917	22.2%	938	9.3%	184.0%		
<b>Capital Expenditure Functional</b>	13 150	253	1.9%	2 664	20.3%	2 917	22.2%	938	9.3%	184.0%		
<b>Municipal governance and administration</b>	12 300	240	2.0%	2 652	21.6%	2 892	23.5%	744	7.4%	256.6%		
Executive and Council	6 450	-	-	2 565	39.8%	2 565	39.8%	526	5.6%	388.0%		
Finance and administration	5 850	240	4.1%	87	1.5%	327	5.6%	218	17.0%	(60.1%)		
Internal audit	-	-	-	-	-	-	-	-	-	-		
<b>Community and Public Safety</b>	750	13	1.7%	12	1.6%	25	3.3%	178	88.2%	(93.4%)		
Community and Social Services	100	-	-	12	11.7%	12	11.7%	16	33.0%	(29.1%)		
Sport And Recreation	-	-	-	-	-	-	-	-	-	-		
Public Safety	-	-	-	-	-	-	-	-	-	-		
Housing	-	-	-	-	-	-	-	-	-	-		
Health	650	13	2.0%	-	-	13	2.0%	161	99.3%	(100.0%)		
<b>Economic and Environmental Services</b>	100	-	-	-	-	-	-	16	33.0%	(100.0%)		
Planning and Development	100	-	-	-	-	-	-	16	33.0%	(100.0%)		
Road Transport	-	-	-	-	-	-	-	-	-	-		
Environmental Protection	-	-	-	-	-	-	-	-	-	-		
<b>Trading Services</b>	-	-	-	-	-	-	-	-	-	-		
Energy sources	-	-	-	-	-	-	-	-	-	-		
Water Management	-	-	-	-	-	-	-	-	-	-		
Waste Water Management	-	-	-	-	-	-	-	-	-	-		
Waste Management	-	-	-	-	-	-	-	-	-	-		
<b>Other</b>	-	-	-	-	-	-	-	-	-	-		

**Part 3: Cash Receipts and Payments**

R thousands	2021/22										2020/21	
	Budget Main appropriation	First Quarter			Second Quarter		Year to Date		Second Quarter		O2 of 2020/21 to O2 of 2021/22	
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation			
<b>Cash Flow from Operating Activities</b>												
<b>Receipts</b>	147 237	60 548	41.1%	46 532	31.6%	107 080	72.7%	51 280	35.2%	(9.3%)		
Property rates	-	-	-	-	-	-	-	-	-	-		
Service charges	-	-	-	-	-	-	-	-	-	-		
Other revenue	250	31	12.4%	127	50.8%	158	63.2%	32 593	35.2%	(99.6%)		
Transfers and Subsidies - Operational	144 655	58 885	40.7%	46 405	32.1%	105 290	72.8%	14 875	34.5%	212.0%		
Transfers and Subsidies - Capital	2 332	1 632	70.0%	-	-	1 632	70.0%	3 812	37.9%	(100.0%)		
Interest	-	-	-	-	-	-	-	-	-	-		
Dividends	-	-	-	-	-	-	-	-	-	-		
<b>Payments</b>	(157 809)	-	-	-	-	-	-	-	-	-		
Suppliers and employees	(149 706)	-	-	-	-	-	-	-	-	-		
Finance charges	-	-	-	-	-	-	-	-	-	-		
Transfers and grants	(8 103)	-	-	-	-	-	-	-	-	-		
<b>Net Cash from/(used) Operating Activities</b>	<b>(10 572)</b>	<b>60 548</b>	<b>(57.7%)</b>	<b>46 532</b>	<b>(44.0%)</b>	<b>107 080</b>	<b>(1 012.9%)</b>	<b>51 280</b>	<b>35.2%</b>	<b>(9.3%)</b>		
<b>Cash Flow from Investing Activities</b>												
<b>Receipts</b>	-	-	-	0	-	0	-	-	-	(100.0%)		
Proceeds on disposal of PPE	-	-	-	0	-	0	-	-	-	(100.0%)		
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-		
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-		
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-		
<b>Payments</b>	(13 150)	-	-	-	-	-	-	577	(4.3%)	(100.0%)		

Capital assets	(13 150)	-	-	-	-	-	-	577	(4.3%)	(100.0%)
<b>Net Cash from/(used) Investing Activities</b>	<b>(13 150)</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>-</b>	<b>577</b>	<b>(4.3%)</b>	<b>(99.9%)</b>
<b>Cash Flow from Financing Activities</b>										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>(23 722)</b>	<b>60 548</b>	<b>(255.2%)</b>	<b>46 532</b>	<b>(196.2%)</b>	<b>107 080</b>	<b>(451.4%)</b>	<b>51 856</b>	<b>39.2%</b>	<b>(10.3%)</b>
Cash/cash equivalents at the year begin:	134 532	-	-	60 548	45.0%	-	-	-	-	(100.0%)
Cash/cash equivalents at the year end:	<b>110 810</b>	<b>60 548</b>	<b>54.6%</b>	<b>107 080</b>	<b>96.6%</b>	<b>107 080</b>	<b>96.6%</b>	<b>51 856</b>	<b>19.5%</b>	<b>106.5%</b>

#### 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	%
<b>Debtors Age Analysis By Income Source</b>														
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	-	-	-	-	-	-	14 831	100.0%	14 831	48.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(28)	(.2%)	-	-	-	-	15 539	100.2%	15 511	51.1%	-	-	-	-
<b>Total By Income Source</b>	<b>(28)</b>	<b>(.1%)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>30 370</b>	<b>100.1%</b>	<b>30 342</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(28)	(.1%)	-	-	-	-	30 370	100.1%	30 342	100.0%	-	-	-	-
<b>Total By Customer Group</b>	<b>(28)</b>	<b>(.1%)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>30 370</b>	<b>100.1%</b>	<b>30 342</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

#### 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	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	44	100.0%	-	-	-	-	-	-	44	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>44</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>44</b>	<b>100.0%</b>

#### Contact Details

Municipal Manager	Ms Palesa Matshidiso Elizabeth Kaota	057 391 8906
Financial Manager	Mr Pantalo 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 2021**

**Part1: Operating Revenue and Expenditure**

	2021/22								2020/21		O2 of 2020/21 to O2 of 2021/22
	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		
<b>R thousands</b>											
<b>Operating Revenue and Expenditure</b>											
<b>Operating Revenue</b>	<b>576 399</b>	<b>180 968</b>	<b>31.4%</b>	<b>86 170</b>	<b>14.9%</b>	<b>267 138</b>	<b>46.3%</b>	<b>140 523</b>	<b>57.5%</b>	<b>(38.7%)</b>	
Property rates	70 462	15 900	22.6%	16 117	22.9%	32 017	45.4%	17 140	48.1%	(6.0%)	
Service charges - electricity revenue	90 967	26 253	28.9%	20 449	22.7%	46 902	51.6%	19 456	51.0%	6.1%	
Service charges - water revenue	64 591	16 758	25.9%	16 382	25.4%	33 139	51.3%	15 469	47.7%	5.9%	
Service charges - sanitation revenue	37 170	9 253	24.9%	9 292	25.0%	18 545	49.9%	8 734	49.9%	6.4%	
Service charges - refuse revenue	48 285	11 982	24.8%	12 057	25.0%	24 039	49.8%	11 184	50.1%	7.8%	
Rental of facilities and equipment	76	16	21.3%	20	26.2%	36	47.5%	17	5.7%	18.5%	
Interest earned - external investments	5 025	759	15.1%	1 208	24.0%	1 967	39.1%	419	19.3%	188.0%	
Interest earned - outstanding debtors	39 697	7 597	19.1%	8 245	20.8%	15 842	39.9%	6 948	35.9%	18.7%	
Dividends received	50	55	110.8%	-	-	55	110.8%	-	53.3%	-	
Fines, penalties and forfeits	195	160	82.1%	8	4.0%	168	86.1%	37	9.9%	(78.6%)	
Licences and permits	75	9	12.2%	5	6.7%	14	18.8%	36	83.4%	(86.2%)	
Agency services	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies	216 708	91 063	42.0%	1 076	5%	92 139	42.5%	60 040	73.8%	(98.2%)	
Other revenue	3 098	1 060	34.2%	983	31.7%	2 043	66.0%	969	52.4%	1.5%	
Gains	-	102	-	128	-	231	-	75	-	71.7%	
<b>Operating Expenditure</b>	<b>634 745</b>	<b>103 233</b>	<b>16.3%</b>	<b>109 217</b>	<b>17.2%</b>	<b>212 449</b>	<b>33.5%</b>	<b>89 646</b>	<b>29.7%</b>	<b>21.8%</b>	
Employee related costs	250 302	51 278	20.5%	55 756	22.3%	107 034	42.8%	52 391	49.2%	6.4%	
Remuneration of councillors	14 355	3 293	22.9%	2 891	20.1%	6 184	43.1%	3 248	46.0%	(11.0%)	
Debt impairment	60 000	6 956	11.6%	10 747	17.9%	17 703	29.5%	1 858	4.8%	478.5%	
Depreciation and asset impairment	120 865	-	-	-	-	-	-	-	-	-	
Finance charges	4 000	340	8.5%	1 440	36.0%	1 780	44.5%	1 155	25.6%	24.7%	
Bulk purchases	96 900	24 412	25.2%	19 844	20.5%	44 256	45.7%	11 648	43.8%	70.4%	
Other Materials	35 672	2 728	7.6%	3 858	10.8%	6 586	18.5%	2 865	7.7%	34.7%	
Contracted services	25 922	5 047	19.5%	5 284	20.4%	10 331	39.9%	2 696	21.8%	96.0%	
Transfers and subsidies	4 640	2 249	48.5%	4 855	104.6%	7 104	153.1%	10 476	92.9%	(53.7%)	
Other expenditure	22 088	6 929	31.4%	4 541	20.6%	11 471	51.9%	3 309	35.7%	37.2%	
Losses	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit)</b>	<b>(58 345)</b>	<b>77 736</b>		<b>(23 046)</b>		<b>54 689</b>		<b>50 877</b>			
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and D)	189 617	65 653	34.6%	63 923	33.7%	129 576	68.3%	40 892	51.0%	56.3%	
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH)	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>131 272</b>	<b>143 389</b>		<b>40 877</b>		<b>184 265</b>		<b>91 769</b>			
Taxation	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after taxation</b>	<b>131 272</b>	<b>143 389</b>		<b>40 877</b>		<b>184 265</b>		<b>91 769</b>			
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) attributable to municipality</b>	<b>131 272</b>	<b>143 389</b>		<b>40 877</b>		<b>184 265</b>		<b>91 769</b>			
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) for the year</b>	<b>131 272</b>	<b>143 389</b>		<b>40 877</b>		<b>184 265</b>		<b>91 769</b>			

**Part 2: Capital Revenue and Expenditure**

	2021/22								2020/21		O2 of 2020/21 to O2 of 2021/22
	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		
<b>R thousands</b>											
<b>Capital Revenue and Expenditure</b>											
<b>Source of Finance</b>	<b>199 332</b>	<b>28 987</b>	<b>14.5%</b>	<b>36 140</b>	<b>18.1%</b>	<b>65 128</b>	<b>32.7%</b>	<b>42 296</b>	<b>34.8%</b>	<b>(14.6%)</b>	
National Government	189 617	24 043	12.7%	34 442	18.2%	58 485	30.8%	37 317	34.0%	(7.7%)	
Provincial Government	-	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH)	-	-	-	-	-	-	-	-	-	-	
<b>Transfers recognised - capital</b>	<b>189 617</b>	<b>24 043</b>	<b>12.7%</b>	<b>34 442</b>	<b>18.2%</b>	<b>58 485</b>	<b>30.8%</b>	<b>37 317</b>	<b>34.0%</b>	<b>(7.7%)</b>	
Borrowing	7 950	47	6%	-	-	47	6%	-	-	-	
Internally generated funds	1 765	4 896	277.4%	1 699	96.3%	6 595	373.7%	4 979	43.8%	(65.9%)	
<b>Capital Expenditure Functional</b>	<b>204 601</b>	<b>29 023</b>	<b>14.2%</b>	<b>36 364</b>	<b>17.8%</b>	<b>65 387</b>	<b>32.0%</b>	<b>42 380</b>	<b>34.9%</b>	<b>(14.2%)</b>	
<b>Municipal governance and administration</b>	<b>2 047</b>	<b>-</b>	<b>-</b>	<b>144</b>	<b>7.0%</b>	<b>144</b>	<b>7.0%</b>	<b>50</b>	<b>-</b>	<b>188.0%</b>	
Executive and Council	32	-	-	32	99.7%	32	99.7%	21	-	54.8%	
Finance and administration	2 015	-	-	112	5.5%	112	5.5%	29	-	283.5%	
Internal audit	-	-	-	-	-	-	-	-	-	-	
<b>Community and Public Safety</b>	<b>1 980</b>	<b>36</b>	<b>1.8%</b>	<b>79</b>	<b>4.0%</b>	<b>115</b>	<b>5.8%</b>	<b>1 203</b>	<b>92.5%</b>	<b>(93.4%)</b>	
Community and Social Services	800	35	-	-	-	35	4.4%	529	168.4%	(100.0%)	
Sport And Recreation	1 000	1	0.1%	17	1.7%	17	1.7%	672	81.9%	(97.5%)	
Public Safety	180	-	-	62	34.6%	62	34.6%	-	-	(100.0%)	
Housing	180	-	-	62	34.6%	62	34.6%	-	-	(100.0%)	
Health	-	-	-	-	-	-	-	-	-	-	
<b>Economic and Environmental Services</b>	<b>135</b>	<b>-</b>	<b>-</b>	<b>17</b>	<b>12.5%</b>	<b>17</b>	<b>12.5%</b>	<b>1 519</b>	<b>9.2%</b>	<b>(98.9%)</b>	
Planning and Development	135	-	-	17	12.5%	17	12.5%	-	-	(100.0%)	
Road Transport	-	-	-	-	-	-	-	1 519	9.2%	(100.0%)	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	
<b>Trading Services</b>	<b>200 439</b>	<b>28 987</b>	<b>14.5%</b>	<b>36 124</b>	<b>18.0%</b>	<b>65 111</b>	<b>32.5%</b>	<b>39 608</b>	<b>39.3%</b>	<b>(8.8%)</b>	
Energy sources	11 240	4 944	44.0%	1 666	14.8%	6 610	58.8%	5 508	47.0%	(69.7%)	
Water Management	137 975	21 234	15.4%	30 462	22.1%	51 695	37.5%	30 932	36.4%	(1.5%)	
Waste Water Management	49 942	2 810	5.6%	3 996	8.0%	6 805	13.6%	3 151	130.7%	26.8%	
Waste Management	1 282	-	-	-	-	-	-	18	-	(100.0%)	
Other	-	-	-	-	-	-	-	-	-	-	

**Part 3: Cash Receipts and Payments**

	2021/22								2020/21		O2 of 2020/21 to O2 of 2021/22
	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		
<b>R thousands</b>											
<b>Cash Flow from Operating Activities</b>											
<b>Receipts</b>	<b>436 610</b>	<b>203 674</b>	<b>46.6%</b>	<b>103 955</b>	<b>23.8%</b>	<b>307 630</b>	<b>70.5%</b>	<b>134 908</b>	<b>52.0%</b>	<b>(22.9%)</b>	
Property rates	-	62 782	-	32 238	-	95 020	-	10 313	40.5%	212.6%	
Service charges	26 974	33 429	123.9%	25 878	95.9%	59 307	219.9%	22 776	33.6%	13.6%	
Other revenue	3 612	1 198	33.2%	1 248	34.6%	2 446	67.7%	885	37.9%	41.1%	
Transfers and Subsidies - Operational	216 408	91 068	42.1%	905	4%	91 973	42.5%	60 042	73.9%	(98.5%)	
Transfers and Subsidies - Capital	189 617	14 521	7.7%	43 179	22.8%	57 700	30.4%	40 892	45.6%	5.6%	
Interest	-	676	-	507	-	1 184	-	-	-	(100.0%)	
Dividends	-	-	-	-	-	-	-	-	-	-	
<b>Payments</b>	<b>-</b>	<b>(57 409)</b>	<b>-</b>	<b>(67 385)</b>	<b>-</b>	<b>(124 794)</b>	<b>-</b>	<b>(28 058)</b>	<b>-</b>	<b>140.2%</b>	
Suppliers and employees	-	(57 409)	-	(67 385)	-	(124 794)	-	(28 058)	-	140.2%	
Finance charges	-	-	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	
<b>Net Cash from(used) Operating Activities</b>	<b>436 610</b>	<b>146 265</b>	<b>33.5%</b>	<b>36 570</b>	<b>8.4%</b>	<b>182 835</b>	<b>41.9%</b>	<b>106 850</b>	<b>44.3%</b>	<b>(65.8%)</b>	
<b>Cash Flow from Investing Activities</b>											
<b>Receipts</b>	<b>3 616</b>	<b>102</b>	<b>2.8%</b>	<b>94</b>	<b>2.6%</b>	<b>196</b>	<b>5.4%</b>	<b>75</b>	<b>7.0%</b>	<b>25.6%</b>	
Proceeds on disposal of PPE	-	102	-	94	-	196	-	75	-	25.6%	
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	
Decrease (Increase) in non-current investments	3 616	-	-	-	-	-	-	-	-	-	
<b>Payments</b>	<b>(199 332)</b>	<b>(39 183)</b>	<b>19.7%</b>	<b>(40 575)</b>	<b>20.4%</b>	<b>(79 758)</b>	<b>40.0%</b>	<b>(52 284)</b>	<b>48.2%</b>	<b>(22.4%)</b>	

Capital assets	(199 332)	(39 183)	19.7%	(40 575)	20.4%	(79 758)	40.0%	(52 284)	48.2%	(22.4%)
<b>Net Cash from/(used) Investing Activities</b>	<b>(195 716)</b>	<b>(39 081)</b>	<b>20.0%</b>	<b>(40 481)</b>	<b>20.7%</b>	<b>(79 562)</b>	<b>40.7%</b>	<b>(52 209)</b>	<b>49.0%</b>	<b>(22.5%)</b>
<b>Cash Flow from Financing Activities</b>										
Receipts	(3 188)	9	(.3%)	(12)	.4%	(3)	.1%	(1)	(.2%)	1 172.0%
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(3 188)	9	(.3%)	(12)	.4%	(3)	.1%	(1)	(.2%)	1 172.0%
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>(3 188)</b>	<b>9</b>	<b>(.3%)</b>	<b>(12)</b>	<b>.4%</b>	<b>(3)</b>	<b>.1%</b>	<b>(1)</b>	<b>(.2%)</b>	<b>1 172.0%</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>237 706</b>	<b>107 194</b>	<b>45.1%</b>	<b>(3 923)</b>	<b>(1.7%)</b>	<b>103 271</b>	<b>43.4%</b>	<b>54 641</b>	<b>42.7%</b>	<b>(107.2%)</b>
Cash/cash equivalents at the year begin:	-	45 572	-	152 720	-	45 572	-	(458 766)	-	(133.3%)
Cash/cash equivalents at the year end:	237 706	152 720	64.2%	148 797	62.6%	148 797	62.6%	(404 125)	(97.6%)	(136.8%)

#### 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	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	5 818	3.6%	5 407	3.4%	5 175	3.2%	143 803	89.8%	160 203	27.9%	(106)	(.1%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4 048	12.4%	2 148	6.6%	1 892	5.8%	24 467	75.2%	32 556	5.7%	(232)	(.7%)	-	-
Receivables from Non-exchange Transactions - Property Rates	3 959	4.9%	3 141	3.9%	2 717	3.4%	70 981	87.9%	80 797	14.1%	3	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 083	3.7%	2 860	3.4%	2 760	3.3%	75 265	89.6%	83 968	14.6%	(7)	-	-	-
Receivables from Exchange Transactions - Waste Management	4 005	3.6%	3 732	3.3%	3 596	3.2%	101 178	89.9%	112 511	19.6%	(19)	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 839	2.8%	2 751	2.7%	2 575	2.6%	92 138	91.9%	100 302	17.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	20	.6%	20	.5%	18	.5%	3 561	98.4%	3 619	.6%	(20)	(.6%)	-	-
<b>Total By Income Source</b>	<b>23 771</b>	<b>4.1%</b>	<b>20 058</b>	<b>3.5%</b>	<b>18 732</b>	<b>3.3%</b>	<b>511 395</b>	<b>89.1%</b>	<b>573 956</b>	<b>100.0%</b>	<b>(380)</b>	<b>(.1%)</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	2 152	5.5%	2 094	5.3%	2 208	5.6%	32 903	83.6%	39 357	6.9%	(14)	-	-	-
Commercial	4 345	6.2%	2 556	3.6%	1 898	2.7%	61 580	87.5%	70 379	12.3%	(34)	-	-	-
Households	17 274	3.7%	15 408	3.3%	14 626	3.2%	416 912	89.8%	464 220	80.9%	(332)	(.1%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>23 771</b>	<b>4.1%</b>	<b>20 058</b>	<b>3.5%</b>	<b>18 732</b>	<b>3.3%</b>	<b>511 395</b>	<b>89.1%</b>	<b>573 956</b>	<b>100.0%</b>	<b>(380)</b>	<b>(.1%)</b>	<b>-</b>	<b>-</b>

#### 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	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	231	100.0%	-	-	-	-	-	-	231	3.0%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 910	52.0%	1 877	24.9%	881	11.7%	858	11.4%	7 526	97.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>4 141</b>	<b>53.4%</b>	<b>1 877</b>	<b>24.2%</b>	<b>881</b>	<b>11.4%</b>	<b>858</b>	<b>11.1%</b>	<b>7 757</b>	<b>100.0%</b>

#### Contact Details

Municipal Manager	Mr S T R Ramakarane	051 933 9302
Financial Manager	Mr NL Moletsane	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 2021**

**Part1: Operating Revenue and Expenditure**

R thousands	2021/22										O2 of 2020/21 to O2 of 2021/22
	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		
<b>Operating Revenue and Expenditure</b>											
<b>Operating Revenue</b>	<b>863 521</b>	<b>253 632</b>	<b>29.4%</b>	<b>151 132</b>	<b>17.5%</b>	<b>404 765</b>	<b>46.9%</b>	<b>172 281</b>	<b>52.1%</b>	<b>(12.3%)</b>	
Property rates	169 778	39 241	23.1%	32 550	19.2%	71 791	42.3%	31 428	44.1%	3.6%	
Service charges - electricity revenue	243 430	69 161	28.4%	51 386	21.1%	120 548	49.5%	50 073	50.3%	2.6%	
Service charges - water revenue	82 135	17 969	21.9%	18 999	23.1%	36 968	45.0%	19 382	47.0%	(2.0%)	
Service charges - sanitation revenue	61 497	13 390	21.8%	13 259	21.6%	26 650	43.3%	13 337	46.6%	(.6%)	
Service charges - refuse revenue	51 520	13 808	26.8%	13 583	26.4%	27 392	53.2%	14 023	56.2%	(3.1%)	
Rental of facilities and equipment	3 329	1 532	46.0%	1 279	38.4%	2 811	84.4%	1 203	82.9%	6.3%	
Interest earned - external investments	225	0	.1%	0	.1%	0	.1%	0	(31.6%)	(25.2%)	
Interest earned - outstanding debtors	39 043	13 030	33.4%	14 255	36.5%	27 285	69.9%	12 180	65.4%	17.0%	
Dividends received	1 100	-	-	9	.8%	9	.8%	-	.7%	(100.0%)	
Fines, penalties and forfeits	2 953	24	.8%	30	1.0%	54	1.8%	24	1.3%	24.3%	
Licences and permits	157	17	11.1%	12	7.5%	29	18.6%	25	53.1%	(52.4%)	
Agency services	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies	194 174	83 795	43.2%	4 623	2.4%	88 418	45.5%	29 782	62.4%	(84.5%)	
Other revenue	14 179	1 664	11.7%	1 146	8.1%	2 809	19.8%	823	30.8%	39.2%	
Gains	-	-	-	-	-	-	-	-	-	-	
<b>Operating Expenditure</b>	<b>819 557</b>	<b>152 746</b>	<b>18.6%</b>	<b>224 111</b>	<b>27.3%</b>	<b>376 858</b>	<b>46.0%</b>	<b>167 106</b>	<b>44.3%</b>	<b>34.1%</b>	
Employee related costs	303 846	81 394	26.8%	87 510	28.8%	168 904	55.6%	77 555	54.7%	12.8%	
Remuneration of councillors	18 906	4 089	21.6%	3 867	20.5%	7 956	42.1%	4 214	47.7%	(8.2%)	
Debt impairment	104 887	34 371	32.8%	459	.4%	34 830	33.2%	1 313	1.6%	(65.0%)	
Depreciation and asset impairment	89 101	-	-	(1)	-	(1)	-	-	-	(100.0%)	
Finance charges	8 000	(2 746)	(34.3%)	9 433	117.9%	6 688	83.6%	2 720	74.2%	246.9%	
Bulk purchases	180 909	(10 287)	(5.7%)	99 551	55.0%	89 264	49.3%	32 580	64.7%	205.6%	
Other Materials	16 907	4 910	29.0%	2 521	14.9%	7 430	43.9%	5 178	51.4%	(51.3%)	
Contracted services	67 522	26 068	38.6%	15 526	23.0%	41 594	61.6%	32 035	61.5%	(51.5%)	
Transfers and subsidies	447	800	178.9%	216	48.3%	1 016	227.2%	701	85.5%	(69.2%)	
Other expenditure	29 032	14 148	48.7%	5 029	17.3%	19 177	66.1%	10 809	69.7%	(53.5%)	
Losses	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit)</b>	<b>43 964</b>	<b>100 886</b>		<b>(72 979)</b>		<b>27 907</b>		<b>5 175</b>			
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and D)	102 282	17 477	17.1%	-	-	17 477	17.1%	27 201	55.3%	(100.0%)	
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,F	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>146 246</b>	<b>118 363</b>		<b>(72 979)</b>		<b>45 384</b>		<b>32 376</b>			
Taxation	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after taxation</b>	<b>146 246</b>	<b>118 363</b>		<b>(72 979)</b>		<b>45 384</b>		<b>32 376</b>			
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) attributable to municipality</b>	<b>146 246</b>	<b>118 363</b>		<b>(72 979)</b>		<b>45 384</b>		<b>32 376</b>			
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) for the year</b>	<b>146 246</b>	<b>118 363</b>		<b>(72 979)</b>		<b>45 384</b>		<b>32 376</b>			

**Part 2: Capital Revenue and Expenditure**

R thousands	2021/22										O2 of 2020/21 to O2 of 2021/22
	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		
<b>Capital Revenue and Expenditure</b>											
<b>Source of Finance</b>	<b>122 361</b>	<b>18 679</b>	<b>15.3%</b>	<b>8 812</b>	<b>7.2%</b>	<b>27 491</b>	<b>22.5%</b>	<b>5 059</b>	<b>14.3%</b>	<b>74.2%</b>	
National Government	102 282	16 935	16.6%	6 316	6.2%	23 251	22.7%	4 381	15.3%	44.2%	
Provincial Government	-	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,F	-	-	-	-	-	-	-	-	-	-	
<b>Transfers recognised - capital</b>	<b>102 282</b>	<b>16 935</b>	<b>16.6%</b>	<b>6 316</b>	<b>6.2%</b>	<b>23 251</b>	<b>22.7%</b>	<b>4 381</b>	<b>15.3%</b>	<b>44.2%</b>	
Borrowing	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	20 079	1 743	8.7%	2 496	12.4%	4 240	21.1%	679	9.7%	267.8%	
<b>Capital Expenditure Functional</b>	<b>122 361</b>	<b>18 679</b>	<b>15.3%</b>	<b>8 812</b>	<b>7.2%</b>	<b>27 491</b>	<b>22.5%</b>	<b>5 059</b>	<b>14.3%</b>	<b>74.2%</b>	
<b>Municipal governance and administration</b>	<b>9 979</b>	<b>276</b>	<b>2.8%</b>	<b>1 743</b>	<b>17.5%</b>	<b>2 019</b>	<b>20.2%</b>	<b>482</b>	<b>8.5%</b>	<b>261.4%</b>	
Executive and Council	240	108	45.2%	106	44.0%	214	89.2%	279	219.1%	(62.2%)	
Finance and administration	9 739	168	1.7%	1 637	16.8%	1 805	18.5%	203	5.5%	705.9%	
Internal audit	-	-	-	-	-	-	-	-	-	-	
<b>Community and Public Safety</b>	-	-	-	-	-	-	-	-	-	-	
Community and Social Services	-	-	-	-	-	-	-	-	-	-	
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	
Public Safety	-	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	
<b>Economic and Environmental Services</b>	<b>62 382</b>	<b>16 935</b>	<b>27.1%</b>	<b>6 316</b>	<b>10.1%</b>	<b>23 251</b>	<b>37.3%</b>	<b>4 465</b>	<b>15.3%</b>	<b>41.5%</b>	
Planning and Development	62 382	16 935	27.1%	6 316	10.1%	23 251	37.3%	4 465	15.3%	41.5%	
Road Transport	-	-	-	-	-	-	-	-	-	-	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	
<b>Trading Services</b>	<b>50 000</b>	<b>1 467</b>	<b>2.9%</b>	<b>754</b>	<b>1.5%</b>	<b>2 221</b>	<b>4.4%</b>	<b>113</b>	<b>-</b>	<b>570.0%</b>	
Energy sources	6 000	1 426	23.8%	343	5.7%	1 769	29.5%	-	-	(100.0%)	
Water Management	44 000	41	.1%	410	.9%	452	1.0%	113	-	264.8%	
Waste Water Management	-	-	-	-	-	-	-	-	-	-	
Waste Management	-	-	-	-	-	-	-	-	-	-	
<b>Other</b>	-	-	-	-	-	-	-	-	-	-	

**Part 3: Cash Receipts and Payments**

R thousands	2021/22										O2 of 2020/21 to O2 of 2021/22
	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		
<b>Cash Flow from Operating Activities</b>											
<b>Receipts</b>	<b>(325)</b>	<b>215 687</b>	<b>(66 458.8%)</b>	<b>110 279</b>	<b>(33 980.0%)</b>	<b>325 966</b>	<b>(100 438.8%)</b>	<b>179 447</b>	<b>85 591.9%</b>	<b>(38.5%)</b>	
Property rates	-	26 044	-	24 628	-	50 671	-	31 590	-	(22.0%)	
Service charges	346 637	88 273	25.5%	70 598	20.4%	158 871	45.8%	83 360	24.8%	(15.3%)	
Other revenue	(388 061)	101 370	(26.1%)	15 045	(3.9%)	116 415	(30.0%)	64 497	(19.1%)	(76.7%)	
Transfers and Subsidies - Operational	-	-	-	-	-	-	-	-	-	-	
Transfers and Subsidies - Capital	40 000	-	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	-	-	
Dividends	1 100	-	-	9	.8%	9	.8%	-	.7%	(100.0%)	
<b>Payments</b>	<b>(245 186)</b>	<b>(106 177)</b>	<b>43.3%</b>	<b>(57 363)</b>	<b>23.4%</b>	<b>(163 540)</b>	<b>66.7%</b>	<b>(65 084)</b>	<b>22.4%</b>	<b>(11.9%)</b>	
Suppliers and employees	(237 386)	(106 177)	44.7%	(57 363)	24.2%	(163 540)	68.9%	(65 084)	23.0%	(11.9%)	
Finance charges	(7 800)	-	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	
<b>Net Cash from/(used) Operating Activities</b>	<b>(245 511)</b>	<b>109 510</b>	<b>(44.6%)</b>	<b>52 916</b>	<b>(21.6%)</b>	<b>162 426</b>	<b>(66.2%)</b>	<b>114 363</b>	<b>(39.4%)</b>	<b>(53.7%)</b>	
<b>Cash Flow from Investing Activities</b>											
<b>Receipts</b>	-	-	-	-	-	-	-	-	-	-	
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	-	-	-	-	-	-	-	-	-	-	
<b>Payments</b>	-	(18 679)	-	(8 812)	-	(27 491)	-	(5 059)	-	74.2%	

Capital assets	-	(18 679)	-	(8 812)	-	(27 491)	-	(5 059)	-	74.2%
<b>Net Cash from/(used) Investing Activities</b>	<b>-</b>	<b>(18 679)</b>	<b>-</b>	<b>(8 812)</b>	<b>-</b>	<b>(27 491)</b>	<b>-</b>	<b>(5 059)</b>	<b>-</b>	<b>74.2%</b>
<b>Cash Flow from Financing Activities</b>										
Receipts	(7 081)	(2 035)	28.7%	(1 984)	28.0%	(4 019)	56.8%	(3 223)	54.1%	(38.4%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	(1 865)	-	(1 865)	-	(3 730)	-	(3 108)	-	(40.0%)
Increase (decrease) in consumer deposits	(7 081)	(170)	2.4%	(119)	1.7%	(289)	4.1%	(114)	-	3.7%
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>(7 081)</b>	<b>(2 035)</b>	<b>28.7%</b>	<b>(1 984)</b>	<b>28.0%</b>	<b>(4 019)</b>	<b>56.8%</b>	<b>(3 223)</b>	<b>54.1%</b>	<b>(38.4%)</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>(252 592)</b>	<b>88 796</b>	<b>(35.2%)</b>	<b>42 120</b>	<b>(16.7%)</b>	<b>130 916</b>	<b>(51.8%)</b>	<b>106 081</b>	<b>(35.9%)</b>	<b>(60.3%)</b>
Cash/cash equivalents at the year begin:	-	(11 417)	-	77 523	-	(11 417)	-	42	-	183 992.8%
Cash/cash equivalents at the year end:	(252 592)	77 523	(30.7%)	108 371	(42.9%)	108 371	(42.9%)	106 123	(35.9%)	2.1%

#### 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	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	12 928	4.7%	5 183	1.9%	5 295	1.9%	249 473	91.4%	272 879	22.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	19 228	32.7%	5 003	8.5%	3 374	5.7%	31 250	53.1%	58 855	4.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	13 959	9.5%	3 942	2.7%	3 524	2.4%	125 974	85.5%	147 399	12.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	8 227	4.7%	3 271	1.9%	3 157	1.8%	158 564	91.5%	173 219	14.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	8 932	4.1%	3 910	1.8%	3 851	1.8%	202 054	92.4%	218 748	18.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	9 666	3.1%	4 566	1.5%	4 488	1.5%	290 124	93.9%	308 843	25.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 123	3.4%	423	1.3%	443	1.3%	30 820	93.9%	32 808	2.7%	-	-	-	-
<b>Total By Income Source</b>	<b>74 062</b>	<b>6.1%</b>	<b>26 298</b>	<b>2.2%</b>	<b>24 132</b>	<b>2.0%</b>	<b>1 088 258</b>	<b>89.7%</b>	<b>1 212 750</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	7 531	8.6%	3 853	4.4%	4 147	4.7%	72 224	82.3%	87 756	7.2%	-	-	-	-
Commercial	26 330	15.5%	5 555	3.3%	3 429	2.0%	134 136	79.2%	169 450	14.0%	-	-	-	-
Households	40 126	4.2%	16 856	1.8%	16 522	1.7%	878 654	92.3%	952 158	78.5%	-	-	-	-
Other	75	2.2%	34	1.0%	34	1.0%	3 244	95.8%	3 387	3%	-	-	-	-
<b>Total By Customer Group</b>	<b>74 062</b>	<b>6.1%</b>	<b>26 298</b>	<b>2.2%</b>	<b>24 132</b>	<b>2.0%</b>	<b>1 088 258</b>	<b>89.7%</b>	<b>1 212 750</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

#### 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	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	19 416	3.0%	-	-	20 762	3.2%	601 965	93.7%	642 143	79.4%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 695	27.1%	1 559	24.9%	279	4.5%	2 728	43.6%	6 261	8%
Auditor-General	656	19.0%	455	13.2%	1 820	52.8%	518	15.0%	3 450	4%
Other	1 344	9%	1 337	8%	17 809	11.3%	136 828	87.0%	157 318	19.4%
<b>Total</b>	<b>23 111</b>	<b>2.9%</b>	<b>3 351</b>	<b>.4%</b>	<b>40 670</b>	<b>5.0%</b>	<b>742 040</b>	<b>91.7%</b>	<b>809 171</b>	<b>100.0%</b>

#### Contact Details

Municipal Manager	Mr Busa Molatseli	058 303 5732
Financial Manager	Mr 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 2021**

**Part1: Operating Revenue and Expenditure**

R thousands	2021/22								2020/21		O2 of 2020/21 to O2 of 2021/22
	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		
<b>Operating Revenue and Expenditure</b>											
<b>Operating Revenue</b>	<b>386 789</b>	<b>127 698</b>	<b>33.0%</b>	<b>111 821</b>	<b>28.9%</b>	<b>239 519</b>	<b>61.9%</b>	<b>103 012</b>	<b>59.3%</b>	<b>8.6%</b>	
Property rates	13 041	4 047	31.0%	4 056	31.1%	8 102	62.1%	4 100	52.0%	(1.1%)	
Service charges - electricity revenue	73 677	15 565	21.1%	20 759	28.2%	36 324	49.3%	14 939	52.9%	39.0%	
Service charges - water revenue	55 635	19 325	34.7%	15 011	27.0%	34 336	61.7%	12 841	53.0%	16.9%	
Service charges - sanitation revenue	26 733	6 548	24.5%	6 429	24.0%	12 976	48.5%	6 269	46.6%	2.5%	
Service charges - refuse revenue	25 200	6 108	24.2%	6 036	24.0%	12 144	48.2%	5 803	44.8%	4.0%	
Rental of facilities and equipment	1 738	446	25.6%	388	22.4%	834	48.0%	419	157.9%	(7.3%)	
Interest earned - external investments	274	0	.1%	1	.2%	1	.3%	13	4.4%	(95.2%)	
Interest earned - outstanding debtors	75 600	21 744	28.8%	23 167	30.6%	44 910	59.4%	18 446	53.8%	25.6%	
Dividends received	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	161	5 250	3 256.3%	5 918	3 670.9%	11 168	6 927.2%	8	10.0%	77 771.7%	
Licences and permits	-	10	-	18	-	28	-	6	-	180.3%	
Agency services	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies	112 463	48 365	43.0%	29 723	26.4%	78 088	69.4%	39 791	77.2%	(25.3%)	
Other revenue	2 268	291	12.8%	316	13.9%	606	26.7%	378	33.6%	(16.6%)	
Gains	-	-	-	-	-	-	-	-	-	-	
<b>Operating Expenditure</b>	<b>416 243</b>	<b>62 256</b>	<b>15.0%</b>	<b>64 445</b>	<b>15.5%</b>	<b>126 701</b>	<b>30.4%</b>	<b>80 570</b>	<b>32.8%</b>	<b>(20.0%)</b>	
Employee related costs	138 129	30 883	22.4%	24 302	17.6%	55 185	40.0%	28 861	38.2%	(15.8%)	
Remuneration of councillors	6 154	969	15.7%	1 075	17.5%	2 044	33.2%	972	32.8%	10.6%	
Debt impairment	54 672	10 372	19.0%	9 668	17.7%	20 040	36.7%	4 335	19.6%	123.0%	
Depreciation and asset impairment	58 341	-	-	-	-	-	-	-	-	-	
Finance charges	10 013	3 616	36.1%	1 208	12.1%	4 824	48.2%	2 967	14.9%	(59.3%)	
Bulk purchases	68 440	13	-	-	-	13	-	25 315	42.9%	(100.0%)	
Other Materials	11 201	2 703	24.1%	546	4.9%	3 249	29.0%	1 729	64.5%	(68.4%)	
Contracted services	20 962	4 038	19.3%	7 325	34.9%	11 363	54.2%	6 219	58.6%	17.8%	
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	
Other expenditure	48 331	9 664	20.0%	20 321	42.0%	29 985	62.0%	10 173	49.6%	99.8%	
Losses	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit)</b>	<b>(29 454)</b>	<b>65 442</b>		<b>47 376</b>		<b>112 817</b>		<b>22 442</b>			
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and D	51 621	20 160	39.1%	5 433	10.5%	25 593	49.6%	15 543	62.4%	(65.0%)	
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HHI	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>22 167</b>	<b>85 602</b>		<b>52 809</b>		<b>138 410</b>		<b>37 985</b>			
Taxation	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after taxation</b>	<b>22 167</b>	<b>85 602</b>		<b>52 809</b>		<b>138 410</b>		<b>37 985</b>			
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) attributable to municipality</b>	<b>22 167</b>	<b>85 602</b>		<b>52 809</b>		<b>138 410</b>		<b>37 985</b>			
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) for the year</b>	<b>22 167</b>	<b>85 602</b>		<b>52 809</b>		<b>138 410</b>		<b>37 985</b>			

**Part 2: Capital Revenue and Expenditure**

R thousands	2021/22								2020/21		O2 of 2020/21 to O2 of 2021/22
	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		
<b>Capital Revenue and Expenditure</b>											
<b>Source of Finance</b>	<b>51 621</b>	<b>5 438</b>	<b>10.5%</b>	<b>10 075</b>	<b>19.5%</b>	<b>15 513</b>	<b>30.1%</b>	<b>10 281</b>	<b>49.2%</b>	<b>(2.0%)</b>	
National Government	51 621	5 438	10.5%	10 075	19.5%	15 513	30.1%	10 281	49.2%	(2.0%)	
Provincial Government	-	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HHI	-	-	-	-	-	-	-	-	-	-	
<b>Transfers recognised - capital</b>	<b>51 621</b>	<b>5 438</b>	<b>10.5%</b>	<b>10 075</b>	<b>19.5%</b>	<b>15 513</b>	<b>30.1%</b>	<b>10 281</b>	<b>49.2%</b>	<b>(2.0%)</b>	
Borrowing	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	-	-	-	-	-	-	-	-	-	-	
<b>Capital Expenditure Functional</b>	<b>51 621</b>	<b>5 438</b>	<b>10.5%</b>	<b>10 075</b>	<b>19.5%</b>	<b>15 513</b>	<b>30.1%</b>	<b>10 582</b>	<b>49.7%</b>	<b>(4.8%)</b>	
<b>Municipal governance and administration</b>	-	-	-	-	-	-	-	-	-	-	
Executive and Council	-	-	-	-	-	-	-	-	-	-	
Finance and administration	-	-	-	-	-	-	-	-	-	-	
Internal audit	-	-	-	-	-	-	-	-	-	-	
<b>Community and Public Safety</b>	<b>3 212</b>	<b>500</b>	<b>15.6%</b>	-	-	<b>500</b>	<b>15.6%</b>	-	<b>111.4%</b>	-	
Community and Social Services	-	-	-	-	-	-	-	-	-	-	
Sport And Recreation	1 249	500	40.0%	-	-	500	40.0%	-	111.4%	-	
Public Safety	1 963	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	
<b>Economic and Environmental Services</b>	-	<b>397</b>	-	-	-	<b>397</b>	-	-	-	-	
Planning and Development	-	-	-	-	-	-	-	-	-	-	
Road Transport	-	397	-	-	-	397	-	-	-	-	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	
<b>Trading Services</b>	<b>48 409</b>	<b>4 541</b>	<b>9.4%</b>	<b>10 075</b>	<b>20.8%</b>	<b>14 616</b>	<b>30.2%</b>	<b>10 582</b>	<b>49.0%</b>	<b>(4.8%)</b>	
Energy sources	-	-	-	-	-	-	-	-	-	-	
Water Management	37 255	1 303	3.5%	3 795	10.2%	5 098	13.7%	9 788	38.1%	(61.2%)	
Waste Water Management	11 154	3 238	29.0%	6 280	56.3%	9 517	85.3%	493	198.1%	1 173.7%	
Waste Management	-	-	-	-	-	-	-	301	-	(100.0%)	
Other	-	-	-	-	-	-	-	-	-	-	

**Part 3: Cash Receipts and Payments**

R thousands	2021/22								2020/21		O2 of 2020/21 to O2 of 2021/22
	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		
<b>Cash Flow from Operating Activities</b>											
<b>Receipts</b>	<b>283 199</b>	<b>104 480</b>	<b>36.9%</b>	<b>58 935</b>	<b>20.8%</b>	<b>163 416</b>	<b>57.7%</b>	<b>91 457</b>	<b>73.2%</b>	<b>(35.6%)</b>	
Property rates	6 279	3 098	49.3%	2 847	45.3%	5 944	94.7%	2 320	51.4%	22.7%	
Service charges	107 920	31 855	29.5%	30 470	28.2%	62 325	57.8%	24 202	68.1%	25.9%	
Other revenue	4 167	561	13.5%	(9 677)	(232.2%)	(9 115)	(218.8%)	591	83.3%	(1 737.3%)	
Transfers and Subsidies - Operational	112 463	48 806	43.4%	29 863	26.6%	78 669	70.0%	46 002	89.7%	(35.1%)	
Transfers and Subsidies - Capital	52 097	20 160	38.7%	5 433	10.4%	25 593	49.1%	18 342	57.6%	(70.4%)	
Interest	274	-	-	-	-	-	-	-	-	-	
Dividends	-	-	-	-	-	-	-	-	-	-	
<b>Payments</b>	<b>(217 063)</b>	<b>(53 737)</b>	<b>24.8%</b>	<b>(49 167)</b>	<b>22.7%</b>	<b>(102 904)</b>	<b>47.4%</b>	<b>3 745</b>	<b>15.7%</b>	<b>(1 413.0%)</b>	
Suppliers and employees	(217 063)	(53 737)	24.8%	(49 167)	22.7%	(102 904)	47.4%	3 745	16.6%	(1 413.0%)	
Finance charges	-	-	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	
<b>Net Cash from/(used) Operating Activities</b>	<b>66 137</b>	<b>50 743</b>	<b>76.7%</b>	<b>9 768</b>	<b>14.8%</b>	<b>60 511</b>	<b>91.5%</b>	<b>95 201</b>	<b>306.6%</b>	<b>(89.7%)</b>	
<b>Cash Flow from Investing Activities</b>											
<b>Receipts</b>	<b>(246 440)</b>	-	-	-	-	-	-	<b>2</b>	-	<b>(100.0%)</b>	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	
Decrease (Increase) in non-current receivables	(244 758)	-	-	-	-	-	-	-	-	-	
Decrease (Increase) in non-current investments	(1 682)	-	-	-	-	-	-	2	-	(100.0%)	
<b>Payments</b>	<b>(25 810)</b>	<b>(8 856)</b>	<b>34.3%</b>	<b>(11 208)</b>	<b>43.4%</b>	<b>(20 064)</b>	<b>77.7%</b>	<b>(832)</b>	<b>44.3%</b>	<b>1 246.7%</b>	

Capital assets	(25 810)	(8 856)	34.3%	(11 208)	43.4%	(20 064)	77.7%	(832)	44.3%	1 246.7%
<b>Net Cash from/(used) Investing Activities</b>	<b>(272 250)</b>	<b>(8 856)</b>	<b>3.3%</b>	<b>(11 208)</b>	<b>4.1%</b>	<b>(20 064)</b>	<b>7.4%</b>	<b>(830)</b>	<b>15.8%</b>	<b>1 250.1%</b>
<b>Cash Flow from Financing Activities</b>										
Receipts	2 097	17	.8%	(20)	(1.0%)	(3)	(1%)	(3)	.3%	657.5%
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	2 097	17	.8%	(20)	(1.0%)	(3)	(1%)	(3)	.3%	657.5%
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>2 097</b>	<b>17</b>	<b>.8%</b>	<b>(20)</b>	<b>(1.0%)</b>	<b>(3)</b>	<b>(1%)</b>	<b>(3)</b>	<b>.3%</b>	<b>657.5%</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>(204 016)</b>	<b>41 905</b>	<b>(20.5%)</b>	<b>(1 460)</b>	<b>.7%</b>	<b>40 445</b>	<b>(19.8%)</b>	<b>94 368</b>	<b>(123.5%)</b>	<b>(101.5%)</b>
Cash/cash equivalents at the year begin:	4 815	3 456	71.8%	45 361	942.1%	3 456	71.8%	(350 656)	(17 693.1%)	(112.9%)
Cash/cash equivalents at the year end:	(199 201)	45 361	(22.8%)	43 901	(22.0%)	43 901	(22.0%)	(256 287)	230.4%	(117.1%)

#### 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	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	5 244	2.6%	4 691	2.4%	4 484	2.3%	184 400	92.7%	198 818	24.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4 368	20.3%	620	2.9%	671	3.1%	15 851	73.7%	21 509	2.6%	1	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 196	2.7%	1 339	3.0%	733	1.7%	41 154	92.6%	44 423	5.5%	18	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 331	2.4%	1 729	1.8%	1 656	1.7%	91 922	94.1%	97 638	12.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 202	2.0%	1 903	1.7%	1 817	1.7%	104 088	94.6%	110 010	13.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	251	100.0%	251	-	-	-	-	-
Interest on Arrear Debtor Accounts	7 892	2.5%	7 734	2.5%	7 424	2.4%	289 599	92.6%	312 650	38.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	38	.1%	106	.4%	105	.4%	29 307	99.2%	29 556	3.6%	3	-	-	-
<b>Total By Income Source</b>	<b>23 271</b>	<b>2.9%</b>	<b>18 121</b>	<b>2.2%</b>	<b>16 890</b>	<b>2.1%</b>	<b>756 572</b>	<b>92.8%</b>	<b>814 855</b>	<b>100.0%</b>	<b>21</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	2 989	2.8%	3 397	3.1%	2 773	2.6%	99 043	91.5%	108 203	13.3%	15	-	-	-
Commercial	5 610	20.0%	541	1.9%	432	1.5%	21 516	76.6%	28 098	3.4%	-	-	-	-
Households	14 672	2.2%	14 183	2.1%	13 685	2.0%	636 013	93.7%	678 554	83.3%	6	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>23 271</b>	<b>2.9%</b>	<b>18 121</b>	<b>2.2%</b>	<b>16 890</b>	<b>2.1%</b>	<b>756 572</b>	<b>92.8%</b>	<b>814 855</b>	<b>100.0%</b>	<b>21</b>	<b>-</b>	<b>-</b>	<b>-</b>

#### 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	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	15 657	5.3%	1 080	.4%	205	.1%	278 487	94.3%	295 429	99.3%
Auditor-General	-	-	-	-	-	-	1 978	100.0%	1 978	.7%
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>15 657</b>	<b>5.3%</b>	<b>1 080</b>	<b>.4%</b>	<b>205</b>	<b>.1%</b>	<b>280 464</b>	<b>94.3%</b>	<b>297 407</b>	<b>100.0%</b>

#### Contact Details

Municipal Manager	Mr MONYANE SEFANTSI	058 863 2811
Financial Manager	Ms DIMAKATSO MOTLOUNG	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 2021**

**Part1: Operating Revenue and Expenditure**

	2021/22							2020/21		O2 of 2020/21 to O2 of 2021/22	
	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		
<b>R thousands</b>											
<b>Operating Revenue and Expenditure</b>											
<b>Operating Revenue</b>	<b>1 800 467</b>	<b>423 885</b>	<b>23.5%</b>	<b>153 104</b>	<b>8.5%</b>	<b>576 989</b>	<b>32.0%</b>	<b>786 085</b>	<b>46.7%</b>	<b>(80.5%)</b>	
Property rates	185 701	24 998	13.5%	30 992	16.7%	55 989	30.2%	42 205	44.7%	(26.6%)	
Service charges - electricity revenue	353 245	24 363	6.9%	14 394	4.1%	38 757	11.0%	45 150	11.6%	(68.1%)	
Service charges - water revenue	95 990	25 754	26.8%	24 663	25.7%	50 417	52.5%	18 664	39.7%	32.1%	
Service charges - sanitation revenue	56 206	11 209	19.9%	10 809	19.2%	22 018	39.2%	10 646	44.0%	1.5%	
Service charges - refuse revenue	52 818	10 979	20.8%	10 354	19.6%	21 333	40.4%	10 577	48.0%	(2.1%)	
Rental of facilities and equipment	1 570	166	10.6%	468	29.8%	634	40.4%	443	38.1%	5.5%	
Interest earned - external investments	6 610	6	.1%	-	-	6	.1%	185	6.7%	(100.0%)	
Interest earned - outstanding debtors	81 535	-	-	5 304	6.5%	5 304	6.5%	13 900	26.9%	(61.8%)	
Dividends received	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	1 102	28	2.6%	26	2.4%	55	5.0%	51	3.1%	(47.9%)	
Licences and permits	-	-	-	-	-	-	-	-	-	-	
Agency services	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies	677 789	289 737	42.7%	53 449	7.9%	343 186	50.6%	643 641	100.0%	(91.7%)	
Other revenue	287 900	36 645	12.7%	2 646	9%	39 291	13.6%	622	.6%	325.3%	
Gains	-	-	-	-	-	-	-	-	-	-	
<b>Operating Expenditure</b>	<b>2 504 011</b>	<b>383 650</b>	<b>15.3%</b>	<b>576 270</b>	<b>23.0%</b>	<b>959 920</b>	<b>38.3%</b>	<b>188 103</b>	<b>16.0%</b>	<b>206.4%</b>	
Employee related costs	597 356	158 660	26.6%	169 181	28.3%	327 840	54.9%	146 300	48.9%	15.6%	
Remuneration of councillors	29 333	7 335	25.0%	6 772	23.1%	14 108	48.1%	3 697	19.2%	83.2%	
Debt impairment	278 476	-	-	3 550	1.3%	3 550	1.3%	-	63.5%	(100.0%)	
Depreciation and asset impairment	223 795	-	-	-	-	-	-	-	-	-	
Finance charges	150 129	16 440	11.0%	58 305	38.8%	74 745	49.8%	38	.1%	153 933.4%	
Bulk purchases	738 475	104 154	14.1%	263 207	35.6%	367 362	49.7%	2 393	.5%	10 896.8%	
Other Materials	41 527	42 905	103.3%	2 790	6.7%	45 696	110.0%	2 262	13.8%	23.4%	
Contracted services	174 956	46 017	26.3%	60 520	34.6%	106 537	60.9%	27 176	22.1%	122.7%	
Transfers and subsidies	168 000	-	-	-	-	-	-	-	-	-	
Other expenditure	101 955	8 138	8.0%	11 944	11.7%	20 083	19.7%	6 231	6.0%	91.7%	
Losses	8	-	-	-	-	-	-	5	.3%	(100.0%)	
<b>Surplus/(Deficit)</b>	<b>(703 543)</b>	<b>40 235</b>		<b>(423 166)</b>		<b>(382 930)</b>		<b>597 982</b>			
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and D)	249 431	15 407	6.2%	35 676	14.3%	51 083	20.5%	38 204	16.7%	(6.6%)	
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HHLP)	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (n-kind - all)	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>(454 112)</b>	<b>55 642</b>		<b>(387 490)</b>		<b>(331 848)</b>		<b>636 186</b>			
Taxation	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after taxation</b>	<b>(454 112)</b>	<b>55 642</b>		<b>(387 490)</b>		<b>(331 848)</b>		<b>636 186</b>			
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) attributable to municipality</b>	<b>(454 112)</b>	<b>55 642</b>		<b>(387 490)</b>		<b>(331 848)</b>		<b>636 186</b>			
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) for the year</b>	<b>(454 112)</b>	<b>55 642</b>		<b>(387 490)</b>		<b>(331 848)</b>		<b>636 186</b>			

**Part 2: Capital Revenue and Expenditure**

	2021/22							2020/21		O2 of 2020/21 to O2 of 2021/22	
	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		
<b>R thousands</b>											
<b>Capital Revenue and Expenditure</b>											
<b>Source of Finance</b>	<b>266 961</b>	<b>46 228</b>	<b>17.3%</b>	<b>71 218</b>	<b>26.7%</b>	<b>117 446</b>	<b>44.0%</b>	<b>58 470</b>	<b>36.2%</b>	<b>21.8%</b>	
National Government	240 311	42 948	17.9%	65 799	27.4%	108 748	45.3%	53 465	39.7%	23.1%	
Provincial Government	-	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HHLP)	-	-	-	-	-	-	-	-	-	-	
<b>Transfers recognised - capital</b>	<b>240 311</b>	<b>42 948</b>	<b>17.9%</b>	<b>65 799</b>	<b>27.4%</b>	<b>108 748</b>	<b>45.3%</b>	<b>53 465</b>	<b>39.7%</b>	<b>23.1%</b>	
Borrowing	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	26 650	3 280	12.3%	5 419	20.3%	8 699	32.6%	5 005	14.4%	8.3%	
<b>Capital Expenditure Functional</b>	<b>266 961</b>	<b>46 228</b>	<b>17.3%</b>	<b>71 218</b>	<b>26.7%</b>	<b>117 446</b>	<b>44.0%</b>	<b>58 470</b>	<b>36.2%</b>	<b>21.8%</b>	
<b>Municipal governance and administration</b>	<b>16 650</b>	<b>95</b>	<b>.6%</b>	<b>733</b>	<b>4.4%</b>	<b>828</b>	<b>5.0%</b>	<b>457</b>	<b>3.5%</b>	<b>60.2%</b>	
Executive and Council	10 293	21	.2%	298	2.9%	319	3.1%	-	-	(100.0%)	
Finance and administration	6 357	74	1.2%	435	6.8%	509	8.0%	457	10.0%	(4.8%)	
Internal audit	-	-	-	-	-	-	-	-	-	-	
<b>Community and Public Safety</b>	<b>53 036</b>	<b>3 389</b>	<b>6.4%</b>	<b>4 479</b>	<b>8.4%</b>	<b>7 868</b>	<b>14.8%</b>	<b>5 808</b>	<b>42.6%</b>	<b>(22.9%)</b>	
Community and Social Services	16 950	-	-	1 776	10.5%	1 776	10.5%	4 516	62.0%	(80.7%)	
Sport And Recreation	22 100	3 389	15.3%	2 703	12.2%	6 092	27.6%	346	9.3%	681.2%	
Public Safety	2 000	-	-	-	-	-	-	946	18.9%	(100.0%)	
Housing	11 986	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	
<b>Economic and Environmental Services</b>	<b>37 000</b>	<b>-</b>	<b>-</b>	<b>3 342</b>	<b>9.0%</b>	<b>3 342</b>	<b>9.0%</b>	<b>5 518</b>	<b>39.6%</b>	<b>(39.4%)</b>	
Planning and Development	-	-	-	-	-	-	-	-	-	-	
Road Transport	37 000	-	-	3 342	9.0%	3 342	9.0%	5 518	39.6%	(39.4%)	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	
<b>Trading Services</b>	<b>160 275</b>	<b>42 744</b>	<b>26.7%</b>	<b>62 665</b>	<b>39.1%</b>	<b>105 409</b>	<b>65.8%</b>	<b>46 686</b>	<b>37.2%</b>	<b>34.2%</b>	
Energy sources	44 706	13 091	29.3%	19 899	44.5%	32 990	73.8%	3 652	14.4%	444.8%	
Water Management	62 929	10 328	16.4%	1 787	2.8%	12 115	19.3%	27 911	48.2%	(93.6%)	
Waste Water Management	52 640	19 325	36.7%	40 979	77.8%	60 304	114.6%	15 122	27.4%	171.0%	
Waste Management	-	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	

**Part 3: Cash Receipts and Payments**

	2021/22							2020/21		O2 of 2020/21 to O2 of 2021/22	
	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		
<b>R thousands</b>											
<b>Cash Flow from Operating Activities</b>											
<b>Receipts</b>	<b>1 975 315</b>	<b>440 063</b>	<b>22.3%</b>	<b>114 251</b>	<b>5.8%</b>	<b>554 313</b>	<b>28.1%</b>	<b>851 947</b>	<b>-</b>	<b>(86.6%)</b>	
Property rates	97 351	6 245	6.4%	29 370	30.2%	35 615	36.6%	37 872	-	(22.4%)	
Service charges	273 504	32 737	12.0%	31 297	11.4%	64 034	23.4%	59 835	-	(47.7%)	
Other revenue	1 360 683	323 024	23.7%	(18 877)	(1.4%)	304 147	22.4%	754 240	-	(102.5%)	
Transfers and Subsidies - Operational	9 332	4 658	49.9%	2 804	30.0%	7 462	80.0%	-	-	(100.0%)	
Transfers and Subsidies - Capital	234 445	73 398	31.3%	69 657	29.7%	143 055	61.0%	-	-	(100.0%)	
Interest	-	-	-	-	-	-	-	-	-	-	
Dividends	-	-	-	-	-	-	-	-	-	-	
<b>Payments</b>	<b>(2 711 063)</b>	<b>28 054</b>	<b>(1.0%)</b>	<b>(1 000 912)</b>	<b>36.9%</b>	<b>(972 858)</b>	<b>35.9%</b>	<b>(88 543)</b>	<b>-</b>	<b>1 030.4%</b>	
Suppliers and employees	(2 711 063)	28 054	(1.0%)	(1 000 912)	36.9%	(972 858)	35.9%	(88 543)	-	1 030.4%	
Finance charges	-	-	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	
<b>Net Cash from/(used) Operating Activities</b>	<b>(735 748)</b>	<b>468 116</b>	<b>(63.6%)</b>	<b>(886 661)</b>	<b>120.5%</b>	<b>(418 545)</b>	<b>56.9%</b>	<b>763 404</b>	<b>-</b>	<b>(216.1%)</b>	
<b>Cash Flow from Investing Activities</b>											
<b>Receipts</b>	<b>(144)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	
Decrease (Increase) in non-current receivables	(144)	-	-	-	-	-	-	-	-	-	
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	
<b>Payments</b>	<b>(266 961)</b>	<b>(46 228)</b>	<b>17.3%</b>	<b>(71 218)</b>	<b>26.7%</b>	<b>(117 446)</b>	<b>44.0%</b>	<b>(58 470)</b>	<b>-</b>	<b>21.8%</b>	

Capital assets	(266 961)	(46 228)	17.3%	(71 218)	26.7%	(117 446)	44.0%	(58 470)	-	21.8%
<b>Net Cash from/(used) Investing Activities</b>	<b>(267 105)</b>	<b>(46 228)</b>	<b>17.3%</b>	<b>(71 218)</b>	<b>26.7%</b>	<b>(117 446)</b>	<b>44.0%</b>	<b>(58 470)</b>	<b>64 201.5%</b>	<b>21.8%</b>
<b>Cash Flow from Financing Activities</b>										
Receipts	(25 231)	19	(.1%)	34	(.1%)	53	(.2%)	15	(.1%)	135.9%
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(25 231)	19	(.1%)	34	(.1%)	53	(.2%)	15	(.1%)	135.9%
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>(25 231)</b>	<b>19</b>	<b>(.1%)</b>	<b>34</b>	<b>(.1%)</b>	<b>53</b>	<b>(.2%)</b>	<b>15</b>	<b>(.1%)</b>	<b>135.9%</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>(1 028 085)</b>	<b>421 907</b>	<b>(41.0%)</b>	<b>(957 845)</b>	<b>93.2%</b>	<b>(535 938)</b>	<b>52.1%</b>	<b>704 948</b>	<b>(2 604.6%)</b>	<b>(235.9%)</b>
Cash/cash equivalents at the year begin:	-	165 009	-	421 907	-	165 009	-	(135 062)	-	(412.4%)
Cash/cash equivalents at the year end:	(1 028 085)	600 682	(58.4%)	(357 168)	34.7%	(357 168)	34.7%	534 409	(2 105.6%)	(166.8%)

#### 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	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	12 594	2.2%	10 046	1.8%	10 728	1.9%	531 819	94.1%	565 188	27.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	5 025	1.5%	5 208	1.6%	5 619	1.7%	313 153	95.2%	329 005	15.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	8 538	1.6%	8 360	1.6%	10 162	1.9%	498 801	94.9%	525 861	25.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 039	1.8%	3 998	1.8%	4 079	1.8%	212 127	94.6%	224 243	10.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 812	1.7%	3 780	1.7%	3 786	1.7%	210 981	94.9%	222 359	10.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	3	-	11	-	5 238	2.7%	191 519	97.3%	196 770	9.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	387	1.3%	121	.4%	92	.3%	30 249	98.1%	30 849	1.5%	-	-	-	-
<b>Total By Income Source</b>	<b>34 398</b>	<b>1.6%</b>	<b>31 524</b>	<b>1.5%</b>	<b>39 704</b>	<b>1.9%</b>	<b>1 988 650</b>	<b>95.0%</b>	<b>2 094 275</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	7 883	1.8%	7 626	1.7%	10 083	2.3%	413 746	94.2%	439 338	21.0%	-	-	-	-
Commercial	7 696	1.5%	7 157	1.4%	8 937	1.8%	484 784	95.3%	508 574	24.3%	-	-	-	-
Households	18 818	1.6%	16 742	1.5%	20 684	1.8%	1 090 119	95.1%	1 146 364	54.7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>34 398</b>	<b>1.6%</b>	<b>31 524</b>	<b>1.5%</b>	<b>39 704</b>	<b>1.9%</b>	<b>1 988 650</b>	<b>95.0%</b>	<b>2 094 275</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

#### 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	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	390 346	17.1%	-	-	1 895 481	82.9%	2 285 827	96.8%
Bulk Water	-	-	-	-	-	-	57 770	100.0%	57 770	2.4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	765	4.6%	543	3.3%	297	1.8%	14 934	90.3%	16 539	.7%
Auditor-General	-	-	-	-	4	8.9%	43	91.1%	47	-
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>765</b>	<b>-</b>	<b>390 889</b>	<b>16.6%</b>	<b>301</b>	<b>-</b>	<b>1 968 228</b>	<b>83.4%</b>	<b>2 360 183</b>	<b>100.0%</b>

#### 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	(60 293)	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Investing Activities</b>	<b>(60 304)</b>	<b>1</b>	<b>-</b>	<b>(0)</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>(1)</b>	<b>-</b>	<b>(98.9%)</b>	
<b>Cash Flow from Financing Activities</b>											
Receipts	(3)	2	(61.8%)	(1)	48.5%	0	(13.3%)	1	49.2%	(379.2%)	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	(3)	2	(61.8%)	(1)	48.5%	0	(13.3%)	1	49.2%	(379.2%)	
Payments	-	-	-	-	-	-	-	-	-	-	
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	
<b>Net Cash from/(used) Financing Activities</b>	<b>(3)</b>	<b>2</b>	<b>(61.8%)</b>	<b>(1)</b>	<b>48.5%</b>	<b>0</b>	<b>(13.3%)</b>	<b>1</b>	<b>49.2%</b>	<b>(379.2%)</b>	
<b>Net Increase/(Decrease) in cash held</b>	<b>(18 372)</b>	<b>(18 995)</b>	<b>103.4%</b>	<b>(37 328)</b>	<b>203.2%</b>	<b>(56 323)</b>	<b>306.6%</b>	<b>(21 975)</b>	<b>(236.2%)</b>	<b>69.9%</b>	
Cash/cash equivalents at the year begin:	(103 726)	-	-	(18 995)	18.3%	-	-	(35 595)	-	(46.6%)	
Cash/cash equivalents at the year end:	(122 098)	(18 995)	15.6%	(56 323)	46.1%	(56 323)	46.1%	(57 569)	117.9%	(2.2%)	

#### 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	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	380	5%	747	1.0%	1 071	1.4%	72 299	97.1%	74 497	18.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	(976)	(24.0%)	-	-	14	3%	5 029	123.7%	4 067	1.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	217	4%	799	1.4%	765	1.4%	54 421	96.8%	56 203	13.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	946	1.2%	1 080	1.3%	1 062	1.3%	78 103	96.2%	81 192	19.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	894	1.1%	991	1.2%	974	1.2%	80 002	96.5%	82 860	20.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	89	2.1%	93	2.2%	94	2.2%	3 942	93.5%	4 218	1.0%	-	-	-	-
Interest on Arrear Debtor Accounts	1 641	1.5%	1 707	1.6%	1 687	1.5%	104 327	95.4%	109 362	26.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(5 257)	177.2%	12	(4%)	8	(3%)	2 269	(76.5%)	(2 967)	(7%)	-	-	-	-
<b>Total By Income Source</b>	<b>(2 066)</b>	<b>(5%)</b>	<b>5 430</b>	<b>1.3%</b>	<b>5 675</b>	<b>1.4%</b>	<b>400 393</b>	<b>97.8%</b>	<b>409 432</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	(404)	(3.1%)	195	1.5%	194	1.5%	12 940	100.1%	12 925	3.2%	-	-	-	-
Commercial	(781)	(5.6%)	335	2.4%	317	2.3%	14 177	100.9%	14 048	3.4%	-	-	-	-
Households	2 544	7%	4 298	1.3%	4 546	1.3%	331 482	96.7%	342 870	83.7%	-	-	-	-
Other	(3 425)	(8.7%)	602	1.5%	617	1.6%	41 794	105.6%	39 588	9.7%	-	-	-	-
<b>Total By Customer Group</b>	<b>(2 066)</b>	<b>(5%)</b>	<b>5 430</b>	<b>1.3%</b>	<b>5 675</b>	<b>1.4%</b>	<b>400 393</b>	<b>97.8%</b>	<b>409 432</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

#### 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	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	688	4%	2 580	1.4%	692	4%	174 463	97.8%	178 423	61.0%
Bulk Water	470	5%	949	1.1%	1 063	1.2%	87 025	97.2%	89 507	30.6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	146	3.8%	119	3.1%	-	-	3 407	93.2%	3 871	1.3%
Auditor-General	-	-	605	4.7%	1 577	12.4%	10 560	82.9%	12 742	4.4%
Other	135	1.7%	481	6.0%	56	7%	7 401	91.7%	8 072	2.8%
<b>Total</b>	<b>1 439</b>	<b>5%</b>	<b>4 734</b>	<b>1.6%</b>	<b>3 388</b>	<b>1.2%</b>	<b>283 055</b>	<b>96.7%</b>	<b>292 615</b>	<b>100.0%</b>

#### Contact Details

Municipal Manager	M Mrs N.F Malatjie	058 913 8314
Financial Manager	M Francis Rakebenya	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 2021**

**Part1: Operating Revenue and Expenditure**

R thousands	2021/22							2020/21		O2 of 2020/21 to O2 of 2021/22	
	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		
<b>Operating Revenue and Expenditure</b>											
<b>Operating Revenue</b>	335 414	13 396	4.0%	15 793	4.7%	29 189	8.7%	60 892	20.8%	(74.1%)	
Property rates	23 160	1 663	7.2%	1 677	7.2%	3 341	14.4%	3 764	20.1%	(55.4%)	
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	
Service charges - water revenue	74 738	0	-	2 668	3.6%	2 669	3.6%	0	-	29 648 822.2%	
Service charges - sanitation revenue	41 487	2 039	4.9%	2 071	5.0%	4 110	9.9%	9 337	18.2%	(77.9%)	
Service charges - refuse revenue	33 270	2 512	7.5%	2 518	7.6%	5 029	15.1%	4 871	23.1%	(48.3%)	
Rental of facilities and equipment	23 033	1 737	7.5%	1 756	7.6%	3 493	15.2%	3 416	23.2%	(48.6%)	
Interest earned - external investments	1 398	1	.1%	-	-	1	.1%	-	-	-	
Interest earned - outstanding debtors	230	8	3.6%	7	3.0%	15	6.6%	-	-	(100.0%)	
Dividends received	38 000	4 739	12.5%	4 968	13.1%	9 707	25.5%	8 693	22.9%	(42.9%)	
Fines, penalties and forfeits	36	2	6.7%	2	4.8%	4	11.5%	0	-	28 466.7%	
Licences and permits	140	1	.4%	1	.9%	2	1.4%	0	.1%	550.0%	
Agency services	-	0	-	0	-	0	-	4	-	(94.7%)	
Transfers and subsidies	97 225	400	.4%	-	-	400	.4%	30 612	31.9%	(100.0%)	
Other revenue	2 696	293	10.9%	124	4.6%	418	15.5%	155	5.7%	(19.7%)	
Gains	-	-	-	-	-	-	-	-	-	-	
<b>Operating Expenditure</b>	313 588	47 858	15.3%	28 713	9.2%	76 571	24.4%	14 157	4.9%	102.8%	
Employee related costs	120 667	26 685	22.1%	18 956	15.7%	45 641	37.8%	8 728	7.9%	117.2%	
Remuneration of councillors	12 168	1 848	15.2%	1 260	10.4%	3 108	25.5%	584	7.5%	115.8%	
Debt impairment	55 000	-	-	-	-	-	-	-	-	-	
Depreciation and asset impairment	5 533	-	-	-	-	-	-	-	-	-	
Finance charges	8 541	1 001	11.7%	571	6.7%	1 573	18.4%	299	3.6%	90.8%	
Bulk purchases	55 000	11 904	21.6%	3 809	6.9%	15 712	28.6%	3 447	7.2%	10.5%	
Other Materials	8 700	2 268	26.1%	1 351	15.5%	3 620	41.6%	91	1.1%	1 390.9%	
Contracted services	16 581	1 740	10.5%	1 402	8.5%	3 142	18.9%	576	3.4%	143.4%	
Transfers and subsidies	50	-	-	-	-	-	-	-	-	-	
Other expenditure	31 348	2 412	7.7%	1 363	4.3%	3 775	12.0%	432	1.2%	215.7%	
Losses	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit)</b>	21 826	(34 463)		(12 920)		(47 383)		46 735			
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and D)	35 889	859	2.4%	-	-	859	2.4%	2 735	3.5%	(100.0%)	
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HHI,F	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after capital transfers and contributions</b>	57 715	(33 604)		(12 920)		(46 524)		49 470			
Taxation	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after taxation</b>	57 715	(33 604)		(12 920)		(46 524)		49 470			
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) attributable to municipality</b>	57 715	(33 604)		(12 920)		(46 524)		49 470			
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) for the year</b>	57 715	(33 604)		(12 920)		(46 524)		49 470			

**Part 2: Capital Revenue and Expenditure**

R thousands	2021/22							2020/21		O2 of 2020/21 to O2 of 2021/22	
	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		
<b>Capital Revenue and Expenditure</b>											
<b>Source of Finance</b>	43 045	11 734	27.3%	4 104	9.5%	15 838	36.8%	2 795	4.1%	46.8%	
National Government	35 845	7 530	21.0%	2 881	8.0%	10 411	29.0%	2 795	4.3%	3.1%	
Provincial Government	-	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HHI,F	-	-	-	-	-	-	-	-	-	-	
<b>Transfers recognised - capital</b>	35 845	7 530	21.0%	2 881	8.0%	10 411	29.0%	2 795	4.3%	3.1%	
Borrowing	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	7 200	4 204	58.4%	1 223	17.0%	5 427	75.4%	-	-	(100.0%)	
<b>Capital Expenditure Functional</b>	43 045	11 734	27.3%	4 104	9.5%	15 838	36.8%	2 795	4.1%	46.8%	
<b>Municipal governance and administration</b>	1 000	444	44.4%	61	6.1%	505	50.5%	-	-	(100.0%)	
Executive and Council	0	-	-	-	-	-	-	-	-	-	
Finance and administration	1 000	444	44.4%	61	6.1%	505	50.5%	-	-	(100.0%)	
Internal audit	-	-	-	-	-	-	-	-	-	-	
<b>Community and Public Safety</b>	3 094	-	-	-	-	-	-	1 170	11.3%	(100.0%)	
Community and Social Services	2 137	-	-	-	-	-	-	1 170	11.3%	(100.0%)	
Sport And Recreation	957	-	-	-	-	-	-	-	-	-	
Public Safety	-	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	
<b>Economic and Environmental Services</b>	11 045	2 607	23.6%	1 153	10.4%	3 760	34.0%	1 373	17.2%	(16.0%)	
Planning and Development	0	-	-	-	-	-	-	-	-	-	
Road Transport	11 045	2 607	23.6%	1 153	10.4%	3 760	34.0%	1 373	17.2%	(16.0%)	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	
<b>Trading Services</b>	27 906	8 682	31.1%	2 891	10.4%	11 573	41.5%	253	.5%	1 043.3%	
Energy sources	2 900	2 019	69.6%	-	-	2 019	69.6%	-	-	-	
Water Management	19 221	2 462	12.8%	269	1.4%	2 731	14.2%	253	.7%	6.5%	
Waste Water Management	3 780	2 476	65.5%	2 621	69.3%	5 097	134.8%	-	-	(100.0%)	
Waste Management	2 005	1 726	86.1%	-	-	1 726	86.1%	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	

**Part 3: Cash Receipts and Payments**

R thousands	2021/22							2020/21		O2 of 2020/21 to O2 of 2021/22	
	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		
<b>Cash Flow from Operating Activities</b>											
<b>Receipts</b>	288 694	17 211	6.0%	9 304	3.2%	26 515	9.2%	40 292	13.9%	(76.9%)	
Property rates	13 896	1 395	10.0%	1 880	13.5%	3 275	23.6%	1 872	23.6%	.4%	
Service charges	103 517	3 489	3.4%	7 253	7.0%	10 742	10.4%	2 758	4.1%	162.9%	
Other revenue	1 500	315	21.0%	169	11.3%	484	32.3%	109	7.3%	54.2%	
Transfers and Subsidies - Operational	97 225	-	-	-	-	-	-	30 424	31.7%	(100.0%)	
Transfers and Subsidies - Capital	35 889	12 010	33.5%	-	-	12 010	33.5%	5 128	6.4%	(100.0%)	
Interest	36 667	-	-	-	-	-	-	-	-	-	
Dividends	-	2	-	2	-	4	-	0	-	28 466.7%	
<b>Payments</b>	(425 261)	(32 179)	7.6%	(6 245)	1.5%	(38 424)	9.0%	(1 721)	.9%	262.9%	
Suppliers and employees	(413 582)	(32 179)	7.8%	(6 245)	1.5%	(38 424)	9.3%	(1 721)	1.0%	262.9%	
Finance charges	(11 629)	-	-	-	-	-	-	-	-	-	
Transfers and grants	(50)	-	-	-	-	-	-	-	-	-	
<b>Net Cash from/(used) Operating Activities</b>	(136 567)	(14 968)	11.0%	3 059	(2.2%)	(11 909)	8.7%	38 571	37.4%	(92.1%)	
<b>Cash Flow from Investing Activities</b>											
<b>Receipts</b>	925	52	5.7%	-	-	52	5.7%	-	-	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	(88)	52	(59.9%)	-	-	52	(59.9%)	-	-	-	
Decrease (increase) in non-current investments	1 012	-	-	-	-	-	-	-	-	-	
<b>Payments</b>	(35 889)	(13 531)	37.7%	(4 591)	12.8%	(18 122)	50.5%	(3 208)	3.7%	43.1%	

Capital assets	(35 889)	(13 531)	37.7%	(4 591)	12.8%	(18 122)	50.5%	(3 208)	3.7%	43.1%
<b>Net Cash from/(used) Investing Activities</b>	<b>(34 964)</b>	<b>(13 479)</b>	<b>38.6%</b>	<b>(4 591)</b>	<b>13.1%</b>	<b>(18 069)</b>	<b>51.7%</b>	<b>(3 208)</b>	<b>3.8%</b>	<b>43.1%</b>
<b>Cash Flow from Financing Activities</b>										
Receipts	(183)	(178)	97.2%	21	(11.7%)	(156)	85.5%	2	(.7%)	1 100.1%
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(183)	(178)	97.2%	21	(11.7%)	(156)	85.5%	2	(.7%)	1 100.1%
Payments	(765)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(765)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>(948)</b>	<b>(178)</b>	<b>18.7%</b>	<b>21</b>	<b>(2.3%)</b>	<b>(156)</b>	<b>16.5%</b>	<b>2</b>	<b>(.7%)</b>	<b>1 100.1%</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>(172 479)</b>	<b>(28 624)</b>	<b>16.6%</b>	<b>(1 510)</b>	<b>.9%</b>	<b>(30 134)</b>	<b>17.5%</b>	<b>35 365</b>	<b>196.7%</b>	<b>(104.3%)</b>
Cash/cash equivalents at the year begin:	(6 756)	-	-	(28 624)	423.7%	-	-	-	-	(100.0%)
Cash/cash equivalents at the year end:	(179 235)	(28 624)	16.0%	(30 134)	16.8%	(30 134)	16.8%	35 365	315.0%	(185.2%)

#### 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	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	4 125	1.6%	4 100	1.6%	4 267	1.7%	243 145	95.1%	255 636	34.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 982	10.9%	3 350	12.3%	1 916	7.0%	19 093	69.8%	27 340	3.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 984	3.1%	1 711	2.6%	1 631	2.5%	59 721	91.8%	65 048	8.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 298	2.0%	4 184	1.9%	4 103	1.9%	205 347	94.2%	217 932	29.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 933	1.9%	2 861	1.9%	2 781	1.8%	143 216	94.4%	151 791	20.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	159	2.0%	147	1.9%	138	1.8%	7 371	94.3%	7 814	1.1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	44	.6%	43	.6%	44	.6%	7 188	98.2%	7 319	1.0%	-	-	-	-
<b>Total By Income Source</b>	<b>16 524</b>	<b>2.3%</b>	<b>16 395</b>	<b>2.2%</b>	<b>14 880</b>	<b>2.0%</b>	<b>685 081</b>	<b>93.5%</b>	<b>732 880</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	3 762	2.6%	3 104	2.1%	3 174	2.2%	135 001	93.1%	145 040	19.8%	-	-	-	-
Commercial	2 538	7.0%	3 243	8.9%	1 505	4.1%	29 126	80.0%	36 412	5.0%	-	-	-	-
Households	10 224	1.9%	10 048	1.8%	10 202	1.9%	520 954	94.5%	551 428	75.2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>16 524</b>	<b>2.3%</b>	<b>16 395</b>	<b>2.2%</b>	<b>14 880</b>	<b>2.0%</b>	<b>685 081</b>	<b>93.5%</b>	<b>732 880</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

#### 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	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	242	.1%	4 591	1.3%	343 732	98.6%	348 565	87.2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	306	1.0%	1 130	3.8%	505	1.7%	27 581	93.4%	29 523	7.4%
Auditor-General	-	-	112	.9%	127	1.0%	11 891	98.0%	12 130	3.0%
Other	8	.1%	295	3.1%	877	9.3%	8 288	87.5%	9 468	2.4%
<b>Total</b>	<b>315</b>	<b>.1%</b>	<b>1 780</b>	<b>.4%</b>	<b>6 099</b>	<b>1.5%</b>	<b>391 492</b>	<b>97.9%</b>	<b>399 686</b>	<b>100.0%</b>

#### Contact Details

Municipal Manager	M Thamae Masejane	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	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Investing Activities</b>	<b>(81)</b>	-	-	-	-	-	-	-	-	-
<b>Cash Flow from Financing Activities</b>										
<b>Receipts</b>										
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>										
<b>Net Increase/(Decrease) in cash held</b>	<b>240 752</b>	<b>1 351</b>	<b>.6%</b>	<b>(1 341)</b>	<b>(.6%)</b>	<b>10</b>		<b>(8 716)</b>	<b>(7.0%)</b>	<b>(84.6%)</b>
Cash/cash equivalents at the year begin:	-	-	-	1 351	-	-	-	(652)	-	(307.4%)
Cash/cash equivalents at the year end:	240 752	1 351	.6%	10	-	10	-	(9 368)	(7.0%)	(100.1%)

#### 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	%
<b>Debtors Age Analysis By Income Source</b>														
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	-	-	2 317	34.6%	-	-	4 386	65.4%	6 703	100.0%	-	-	-	-
<b>Total By Income Source</b>			<b>2 317</b>	<b>34.6%</b>			<b>4 386</b>	<b>65.4%</b>	<b>6 703</b>	<b>100.0%</b>				
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	2 317	34.6%	-	-	4 386	65.4%	6 703	100.0%	-	-	-	-
<b>Total By Customer Group</b>			<b>2 317</b>	<b>34.6%</b>			<b>4 386</b>	<b>65.4%</b>	<b>6 703</b>	<b>100.0%</b>				

#### 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	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	1 402	100.0%	-	-	-	-	-	-	1 402	38.2%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	133	10.5%	-	-	1 134	89.5%	1 267	34.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	103	10.3%	-	-	-	-	898	89.7%	1 001	27.3%
<b>Total</b>	<b>1 504</b>	<b>41.0%</b>	<b>133</b>	<b>3.6%</b>			<b>2 032</b>	<b>55.4%</b>	<b>3 669</b>	<b>100.0%</b>

#### 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.

**FREE STATE: MOQHAKA (FS201)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2021**

**Part1: Operating Revenue and Expenditure**

R thousands	2021/22										O2 of 2020/21 to O2 of 2021/22
	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		
<b>Operating Revenue and Expenditure</b>											
<b>Operating Revenue</b>	<b>1 019 732</b>	<b>288 896</b>	<b>28.3%</b>	<b>234 329</b>	<b>23.0%</b>	<b>523 225</b>	<b>51.3%</b>	<b>198 342</b>	<b>49.8%</b>	<b>18.1%</b>	
Property rates	84 416	18 469	21.9%	18 624	22.1%	37 092	43.9%	19 308	47.4%	(3.5%)	
Service charges - electricity revenue	380 617	102 773	27.0%	71 956	18.9%	174 729	45.9%	81 898	49.4%	(12.1%)	
Service charges - water revenue	161 199	39 124	24.3%	41 834	26.0%	80 958	50.2%	28 582	43.2%	46.4%	
Service charges - sanitation revenue	55 712	13 462	24.2%	13 529	24.3%	26 991	48.4%	12 572	49.4%	7.6%	
Service charges - refuse revenue	39 995	9 327	23.3%	9 340	23.4%	18 667	46.7%	8 611	45.6%	8.5%	
Rental of facilities and equipment	7 943	1 439	18.1%	1 809	22.8%	3 248	40.9%	1 739	64.0%	4.0%	
Interest earned - external investments	24	14	61.6%	-	-	14	61.6%	8	8%	(100.0%)	
Interest earned - outstanding debtors	31 284	6 877	22.0%	7 291	23.3%	14 168	45.3%	5 900	38.2%	23.6%	
Dividends received	1 500	9	0.6%	249	16.6%	258	17.2%	260	46.6%	(4.6%)	
Fines, penalties and forfeits	6 019	276	4.6%	311	5.2%	587	9.7%	555	10.0%	(44.0%)	
Licences and permits	-	-	-	-	-	-	-	-	-	-	
Agency services	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies	236 129	96 007	40.7%	67 347	28.5%	163 354	69.2%	36 708	60.5%	83.5%	
Other revenue	14 895	4 704	31.6%	2 041	13.7%	6 746	45.3%	2 200	26.3%	(7.2%)	
Gains	-	(3 587)	-	-	-	(3 587)	-	-	-	-	
<b>Operating Expenditure</b>	<b>998 410</b>	<b>133 446</b>	<b>13.4%</b>	<b>159 016</b>	<b>15.9%</b>	<b>292 462</b>	<b>29.3%</b>	<b>141 176</b>	<b>26.9%</b>	<b>12.6%</b>	
Employee related costs	322 955	79 199	24.5%	87 034	26.9%	166 233	51.5%	72 502	49.3%	20.0%	
Remuneration of councillors	20 693	4 950	23.9%	4 669	22.6%	9 619	46.5%	4 773	50.3%	(2.2%)	
Debt impairment	95 496	369	0.4%	700	0.7%	1 068	1.1%	568	0.7%	23.2%	
Depreciation and asset impairment	9 676	-	-	-	-	-	-	-	-	-	
Finance charges	3 620	1 656	45.7%	1 650	45.6%	3 306	91.3%	0	0%	5 499 900.0%	
Bulk purchases	318 434	14 751	4.6%	1 718	0.5%	16 469	5.2%	9 944	5.9%	(82.7%)	
Other Materials	13 776	1 802	13.1%	3 156	22.9%	4 958	36.0%	4 454	49.0%	(29.1%)	
Contracted services	130 293	16 937	13.0%	36 996	28.4%	53 933	41.4%	26 811	36.8%	38.0%	
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	
Other expenditure	83 414	13 782	16.5%	23 095	27.7%	36 877	44.2%	22 122	44.4%	4.4%	
Losses	52	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit)</b>	<b>21 322</b>	<b>155 450</b>		<b>75 313</b>		<b>230 762</b>		<b>57 166</b>			
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and D)	58 836	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,F)	-	(0)	-	(0)	-	(1)	-	(1)	-	(31.6%)	
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>80 158</b>	<b>155 449</b>		<b>75 312</b>		<b>230 762</b>		<b>57 166</b>			
Taxation	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after taxation</b>	<b>80 158</b>	<b>155 449</b>		<b>75 312</b>		<b>230 762</b>		<b>57 166</b>			
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) attributable to municipality</b>	<b>80 158</b>	<b>155 449</b>		<b>75 312</b>		<b>230 762</b>		<b>57 166</b>			
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) for the year</b>	<b>80 158</b>	<b>155 449</b>		<b>75 312</b>		<b>230 762</b>		<b>57 166</b>			

**Part 2: Capital Revenue and Expenditure**

R thousands	2021/22										O2 of 2020/21 to O2 of 2021/22
	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		
<b>Capital Revenue and Expenditure</b>											
<b>Source of Finance</b>	<b>79 058</b>	<b>2 992</b>	<b>3.8%</b>	<b>16 848</b>	<b>21.3%</b>	<b>19 840</b>	<b>25.1%</b>	<b>17 221</b>	<b>25.5%</b>	<b>(2.2%)</b>	
National Government	56 719	2 688	4.7%	14 762	26.0%	17 450	30.8%	15 664	30.8%	(5.8%)	
Provincial Government	-	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,F)	-	-	-	-	-	-	-	-	-	-	
<b>Transfers recognised - capital</b>	<b>56 719</b>	<b>2 688</b>	<b>4.7%</b>	<b>14 762</b>	<b>26.0%</b>	<b>17 450</b>	<b>30.8%</b>	<b>15 664</b>	<b>30.8%</b>	<b>(5.8%)</b>	
Borrowing	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	22 338	304	1.4%	2 085	9.3%	2 389	10.7%	1 557	9.5%	33.9%	
<b>Capital Expenditure Functional</b>	<b>79 058</b>	<b>2 992</b>	<b>3.8%</b>	<b>16 848</b>	<b>21.3%</b>	<b>19 840</b>	<b>25.1%</b>	<b>17 221</b>	<b>25.5%</b>	<b>(2.2%)</b>	
<b>Municipal governance and administration</b>	<b>8 790</b>	<b>215</b>	<b>2.4%</b>	<b>1 325</b>	<b>15.1%</b>	<b>1 540</b>	<b>17.5%</b>	<b>1 302</b>	<b>26.8%</b>	<b>1.8%</b>	
Executive and Council	1 741	11	0.6%	3	0.2%	14	0.8%	-	-	(100.0%)	
Finance and administration	7 049	204	2.9%	1 308	18.6%	1 512	21.4%	1 302	30.7%	4%	
Internal audit	-	-	-	15	-	15	-	-	-	(100.0%)	
<b>Community and Public Safety</b>	<b>9 542</b>	<b>79</b>	<b>0.8%</b>	<b>202</b>	<b>2.1%</b>	<b>281</b>	<b>2.9%</b>	<b>174</b>	<b>1.8%</b>	<b>16.1%</b>	
Community and Social Services	5 580	117	2.1%	117	2.1%	117	2.1%	90	4.6%	30.2%	
Sport And Recreation	340	79	23.4%	17	5.1%	97	28.5%	73	4%	(76.1%)	
Public Safety	3 322	-	-	51	1.5%	51	1.5%	12	1.3%	340.9%	
Housing	300	-	-	17	5.6%	17	5.6%	-	-	(100.0%)	
Health	-	-	-	-	-	-	-	-	-	-	
<b>Economic and Environmental Services</b>	<b>22 918</b>	<b>622</b>	<b>2.7%</b>	<b>4 973</b>	<b>21.7%</b>	<b>5 596</b>	<b>24.4%</b>	<b>15 552</b>	<b>84.1%</b>	<b>(68.0%)</b>	
Planning and Development	330	-	-	14	4.3%	14	4.3%	-	-	(100.0%)	
Road Transport	22 588	622	2.8%	4 959	22.0%	5 582	24.7%	15 552	86.8%	(68.1%)	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	
<b>Trading Services</b>	<b>37 637</b>	<b>2 076</b>	<b>5.5%</b>	<b>10 317</b>	<b>27.4%</b>	<b>12 393</b>	<b>32.9%</b>	<b>193</b>	<b>4.8%</b>	<b>5 255.0%</b>	
Energy sources	1 000	-	-	266	26.6%	266	26.6%	-	-	(100.0%)	
Water Management	17 326	1 604	9.3%	2 896	16.7%	4 500	26.0%	193	9.5%	1 402.9%	
Waste Water Management	13 917	332	2.4%	5 636	40.5%	5 967	42.9%	-	-	(100.0%)	
Waste Management	5 395	140	2.6%	1 520	28.2%	1 660	30.8%	-	-	(100.0%)	
Other	170	-	-	30	17.4%	30	17.4%	-	-	(100.0%)	

**Part 3: Cash Receipts and Payments**

R thousands	2021/22										O2 of 2020/21 to O2 of 2021/22
	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		
<b>Cash Flow from Operating Activities</b>											
<b>Receipts</b>	<b>-</b>	<b>266 294</b>	<b>-</b>	<b>277 098</b>	<b>-</b>	<b>543 392</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(100.0%)</b>	
Property rates	-	16 623	-	7 101	-	23 724	-	-	-	(100.0%)	
Service charges	-	127 302	-	245 372	-	372 674	-	-	-	(100.0%)	
Other revenue	-	106 822	-	6 843	-	113 664	-	-	-	(100.0%)	
Transfers and Subsidies - Operational	-	2 200	-	626	-	2 826	-	-	-	(100.0%)	
Transfers and Subsidies - Capital	-	13 338	-	16 908	-	30 246	-	-	-	(100.0%)	
Interest	-	-	-	-	-	-	-	-	-	-	
Dividends	-	9	-	249	-	258	-	-	-	(100.0%)	
<b>Payments</b>	<b>-</b>	<b>(176 115)</b>	<b>-</b>	<b>(130 154)</b>	<b>-</b>	<b>(306 270)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(100.0%)</b>	
Suppliers and employees	-	(176 115)	-	(130 154)	-	(306 270)	-	-	-	(100.0%)	
Finance charges	-	-	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	
<b>Net Cash from(used) Operating Activities</b>	<b>-</b>	<b>90 178</b>	<b>-</b>	<b>146 944</b>	<b>-</b>	<b>237 122</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(100.0%)</b>	
<b>Cash Flow from Investing Activities</b>											
<b>Receipts</b>	<b>1</b>	<b>21</b>	<b>1 771.8%</b>	<b>-</b>	<b>-</b>	<b>21</b>	<b>1 771.8%</b>	<b>-</b>	<b>-</b>	<b>-</b>	
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	1	21	1 771.8%	-	-	21	1 771.8%	-	-	-	
<b>Payments</b>	<b>-</b>	<b>(2 992)</b>	<b>-</b>	<b>(16 848)</b>	<b>-</b>	<b>(19 840)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(100.0%)</b>	

Capital assets	-	(2 992)	-	(16 848)	-	(19 840)	-	-	-	(100.0%)
<b>Net Cash from/(used) Investing Activities</b>	<b>1</b>	<b>(2 971)</b>	<b>(252 023.4%)</b>	<b>(16 848)</b>	<b>(1 428 965.5%)</b>	<b>(19 819)</b>	<b>(1 680 988.9%)</b>	-	-	<b>(100.0%)</b>
<b>Cash Flow from Financing Activities</b>										
Receipts	3 762	(998)	(26.5%)	(15)	(.4%)	(1 013)	(26.9%)	48	5.3%	(130.7%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	3 762	(998)	(26.5%)	(15)	(.4%)	(1 013)	(26.9%)	48	2.3%	(130.7%)
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>3 762</b>	<b>(998)</b>	<b>(26.5%)</b>	<b>(15)</b>	<b>(.4%)</b>	<b>(1 013)</b>	<b>(26.9%)</b>	<b>48</b>	<b>5.3%</b>	<b>(130.7%)</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>3 764</b>	<b>86 209</b>	<b>2 290.6%</b>	<b>130 082</b>	<b>3 456.3%</b>	<b>216 291</b>	<b>5 746.9%</b>	<b>48</b>	<b>-</b>	<b>270 790.6%</b>
Cash/cash equivalents at the year begin:	6 989	-	-	87 713	1 255.0%	-	-	(43 787)	189.1%	(300.3%)
Cash/cash equivalents at the year end:	10 753	87 713	815.7%	216 235	2 011.0%	216 235	2 011.0%	(43 739)	(15.6%)	(594.4%)

#### 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	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	13 538	12.3%	5 512	5.0%	3 455	3.1%	87 972	79.6%	110 477	10.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 266	2.0%	3 091	1.9%	2 958	1.8%	153 148	94.3%	162 462	15.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 962	2.5%	2 774	2.3%	2 548	2.1%	110 879	93.0%	119 162	11.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 701	3.8%	820	1.8%	598	1.3%	41 450	93.0%	44 568	4.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	8 262	1.8%	23 820	5.3%	10 591	2.3%	408 756	90.5%	451 429	43.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	4 232	4.2%	3 697	3.7%	3 087	3.0%	90 250	89.1%	101 266	9.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 011	5.0%	1 109	2.8%	968	2.4%	36 135	89.8%	40 223	3.9%	-	-	-	-
<b>Total By Income Source</b>	<b>35 972</b>	<b>3.5%</b>	<b>40 823</b>	<b>4.0%</b>	<b>24 203</b>	<b>2.4%</b>	<b>928 589</b>	<b>90.2%</b>	<b>1 029 587</b>	<b>100.0%</b>	-	-	-	-
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	35 972	3.5%	40 823	4.0%	24 203	2.4%	928 589	90.2%	1 029 587	100.0%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>35 972</b>	<b>3.5%</b>	<b>40 823</b>	<b>4.0%</b>	<b>24 203</b>	<b>2.4%</b>	<b>928 589</b>	<b>90.2%</b>	<b>1 029 587</b>	<b>100.0%</b>	-	-	-	-

#### 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	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	27 489	4.4%	26 918	4.3%	27 274	4.4%	538 002	86.8%	619 682	92.6%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	828	7.3%	828	7.3%	1 656	14.6%	8 008	70.7%	11 320	1.7%
Trade Creditors	10 642	63.2%	1 497	8.9%	2 205	13.1%	2 495	14.8%	16 838	2.5%
Auditor-General	1 019	16.4%	2 840	45.9%	2 264	36.6%	71	1.2%	6 193	9%
Other	34	.2%	34	.2%	342	2.3%	14 699	97.3%	15 110	2.3%
<b>Total</b>	<b>40 012</b>	<b>6.0%</b>	<b>32 116</b>	<b>4.8%</b>	<b>33 740</b>	<b>5.0%</b>	<b>563 276</b>	<b>84.2%</b>	<b>669 144</b>	<b>100.0%</b>

#### Contact Details

Municipal Manager	M Mncedisi Simon Mqwathi	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 2021**

**Part1: Operating Revenue and Expenditure**

	2021/22							2020/21		O2 of 2020/21 to O2 of 2021/22	
	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		
<b>R thousands</b>											
<b>Operating Revenue and Expenditure</b>											
<b>Operating Revenue</b>	<b>882 440</b>	<b>234 214</b>	<b>26.5%</b>	<b>180 369</b>	<b>20.4%</b>	<b>414 583</b>	<b>47.0%</b>	<b>259 087</b>	<b>58.8%</b>	<b>(30.4%)</b>	
Property rates	102 878	26 187	25.5%	25 205	24.5%	51 392	50.0%	24 492	52.2%	2.9%	
Service charges - electricity revenue	326 418	65 798	20.2%	65 495	20.1%	131 292	40.2%	83 641	45.2%	(21.7%)	
Service charges - water revenue	78 920	19 249	24.4%	18 381	23.3%	37 629	47.7%	19 394	44.4%	(5.2%)	
Service charges - sanitation revenue	56 205	12 939	23.0%	13 618	24.2%	26 558	47.3%	13 573	55.4%	3%	
Service charges - refuse revenue	45 704	9 426	20.6%	10 163	22.2%	19 589	42.9%	10 007	46.6%	1.6%	
Rental of facilities and equipment	362	91	25.2%	80	22.2%	172	47.4%	84	23.2%	(4.5%)	
Interest earned - external investments	1 897	351	18.5%	138	7.3%	488	25.7%	238	75.5%	(42.2%)	
Interest earned - outstanding debtors	43 491	9 217	21.2%	11 264	25.9%	20 481	47.1%	11 687	50.1%	(3.6%)	
Dividends received	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	2 145	55	2.6%	71	3.3%	126	5.9%	59	4.1%	19.6%	
Licences and permits	-	-	-	-	-	-	-	-	-	-	
Agency services	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies	222 889	90 492	40.6%	35 585	16.0%	126 076	56.6%	95 597	88.9%	(62.8%)	
Other revenue	1 531	409	26.7%	370	24.2%	780	50.9%	314	16.4%	17.8%	
Gains	-	-	-	-	-	-	-	-	-	-	
<b>Operating Expenditure</b>	<b>902 413</b>	<b>178 367</b>	<b>19.8%</b>	<b>237 688</b>	<b>26.3%</b>	<b>416 055</b>	<b>46.1%</b>	<b>163 823</b>	<b>34.8%</b>	<b>45.1%</b>	
Employee related costs	257 342	64 503	25.1%	67 264	26.1%	131 766	51.2%	61 637	53.3%	9.1%	
Remuneration of councillors	17 148	3 881	22.6%	3 644	21.3%	7 525	43.9%	5 146	45.1%	(29.2%)	
Debt impairment	111 177	-	-	-	-	-	-	-	-	-	
Depreciation and asset impairment	19 973	-	-	-	-	-	-	-	-	-	
Finance charges	18 410	8	0.0%	21	0.1%	29	0.2%	4	0.0%	465.2%	
Bulk purchases	307 506	69 690	22.7%	96 350	31.3%	166 040	54.0%	36 281	32.1%	165.6%	
Other Materials	93 487	25 894	27.7%	31 640	33.8%	57 534	61.5%	46 256	62.4%	(31.6%)	
Contracted services	17 479	6 700	38.3%	20 956	119.9%	27 656	158.2%	8 000	48.9%	161.9%	
Transfers and subsidies	180	30	16.7%	45	25.0%	75	41.7%	45	50.0%	-	
Other expenditure	59 713	7 660	12.8%	17 768	29.8%	25 428	42.6%	6 453	15.7%	175.3%	
Losses	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit)</b>	<b>(19 973)</b>	<b>55 847</b>		<b>(57 319)</b>		<b>(1 472)</b>		<b>95 264</b>			
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and D)	157 404	13 620	8.7%	33 874	21.5%	47 494	30.2%	22 519	27.1%	50.4%	
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HHI)	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>137 430</b>	<b>69 468</b>		<b>(23 445)</b>		<b>46 022</b>		<b>117 784</b>			
Taxation	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after taxation</b>	<b>137 430</b>	<b>69 468</b>		<b>(23 445)</b>		<b>46 022</b>		<b>117 784</b>			
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) attributable to municipality</b>	<b>137 430</b>	<b>69 468</b>		<b>(23 445)</b>		<b>46 022</b>		<b>117 784</b>			
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) for the year</b>	<b>137 430</b>	<b>69 468</b>		<b>(23 445)</b>		<b>46 022</b>		<b>117 784</b>			

**Part 2: Capital Revenue and Expenditure**

	2021/22							2020/21		O2 of 2020/21 to O2 of 2021/22	
	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		
<b>R thousands</b>											
<b>Capital Revenue and Expenditure</b>											
<b>Source of Finance</b>	<b>157 404</b>	<b>12 392</b>	<b>7.9%</b>	<b>30 068</b>	<b>19.1%</b>	<b>42 460</b>	<b>27.0%</b>	<b>16 545</b>	<b>23.6%</b>	<b>81.7%</b>	
National Government	157 404	12 392	7.9%	28 642	18.2%	41 033	26.1%	16 030	23.5%	78.7%	
Provincial Government	-	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HHI)	-	-	-	-	-	-	-	-	-	-	
<b>Transfers recognised - capital</b>	<b>157 404</b>	<b>12 392</b>	<b>7.9%</b>	<b>28 642</b>	<b>18.2%</b>	<b>41 033</b>	<b>26.1%</b>	<b>16 030</b>	<b>23.5%</b>	<b>78.7%</b>	
Borrowing	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	-	-	-	1 426	-	1 426	-	514	30.3%	177.3%	
<b>Capital Expenditure Functional</b>	<b>157 404</b>	<b>12 392</b>	<b>7.9%</b>	<b>30 068</b>	<b>19.1%</b>	<b>42 460</b>	<b>27.0%</b>	<b>16 545</b>	<b>23.6%</b>	<b>81.7%</b>	
<b>Municipal governance and administration</b>	<b>2 257</b>	<b>-</b>	<b>-</b>	<b>89</b>	<b>4.0%</b>	<b>89</b>	<b>4.0%</b>	<b>-</b>	<b>-</b>	<b>(100.0%)</b>	
Executive and Council	-	-	-	-	-	-	-	-	-	-	
Finance and administration	2 257	-	-	89	4.0%	89	4.0%	-	-	(100.0%)	
Internal audit	-	-	-	-	-	-	-	-	-	-	
<b>Community and Public Safety</b>	<b>3 743</b>	<b>85</b>	<b>2.3%</b>	<b>-</b>	<b>-</b>	<b>85</b>	<b>2.3%</b>	<b>1 057</b>	<b>29.4%</b>	<b>(100.0%)</b>	
Community and Social Services	-	-	-	-	-	-	-	-	-	-	
Sport And Recreation	3 743	85	2.3%	-	-	85	2.3%	1 057	29.4%	(100.0%)	
Public Safety	-	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	
<b>Economic and Environmental Services</b>	<b>8 107</b>	<b>2 047</b>	<b>25.2%</b>	<b>3 442</b>	<b>42.5%</b>	<b>5 489</b>	<b>67.7%</b>	<b>-</b>	<b>22.6%</b>	<b>(100.0%)</b>	
Planning and Development	-	-	-	-	-	-	-	-	-	-	
Road Transport	8 107	2 047	25.2%	3 442	42.5%	5 489	67.7%	-	22.6%	(100.0%)	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	
<b>Trading Services</b>	<b>143 297</b>	<b>10 259</b>	<b>7.2%</b>	<b>26 537</b>	<b>18.5%</b>	<b>36 796</b>	<b>25.7%</b>	<b>15 488</b>	<b>23.8%</b>	<b>71.3%</b>	
Energy sources	10 000	-	-	980	9.8%	980	9.8%	-	-	(100.0%)	
Water Management	116 020	7 349	6.3%	21 041	18.1%	28 391	24.5%	15 012	24.7%	40.2%	
Waste Water Management	14 783	1 901	12.9%	4 248	28.7%	6 149	41.6%	476	32.1%	792.2%	
Waste Management	2 494	1 009	40.5%	267	10.7%	1 276	51.2%	-	-	(100.0%)	
Other	-	-	-	-	-	-	-	-	-	-	

**Part 3: Cash Receipts and Payments**

	2021/22							2020/21		O2 of 2020/21 to O2 of 2021/22	
	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		
<b>R thousands</b>											
<b>Cash Flow from Operating Activities</b>											
<b>Receipts</b>	<b>1 039 844</b>	<b>248 803</b>	<b>23.9%</b>	<b>216 138</b>	<b>20.8%</b>	<b>464 941</b>	<b>44.7%</b>	<b>290 676</b>	<b>-</b>	<b>(25.6%)</b>	
Property rates	76 158	18 536	24.3%	19 448	25.5%	37 984	49.9%	23 372	-	(16.8%)	
Service charges	432 662	58 231	13.5%	64 097	14.8%	122 328	28.3%	152 156	-	(57.9%)	
Other revenue	148 834	117 140	78.7%	79 568	53.5%	196 708	132.2%	115 149	-	(30.9%)	
Transfers and Subsidies - Operational	222 889	3 418	1.5%	752	0.3%	4 170	1.9%	-	-	(100.0%)	
Transfers and Subsidies - Capital	157 404	51 367	32.6%	52 272	33.2%	103 639	65.8%	-	-	(100.0%)	
Interest	1 897	112	5.9%	-	-	112	5.9%	-	-	-	
Dividends	-	-	-	-	-	-	-	-	-	-	
<b>Payments</b>	<b>(564 045)</b>	<b>(317 191)</b>	<b>56.2%</b>	<b>(217 536)</b>	<b>38.6%</b>	<b>(534 728)</b>	<b>94.8%</b>	<b>(228 249)</b>	<b>-</b>	<b>(4.7%)</b>	
Suppliers and employees	(564 045)	(317 191)	56.2%	(217 536)	38.6%	(534 728)	94.8%	(228 249)	-	(4.7%)	
Finance charges	-	-	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	
<b>Net Cash from/(used) Operating Activities</b>	<b>475 799</b>	<b>(68 388)</b>	<b>(14.4%)</b>	<b>(1 399)</b>	<b>(.3%)</b>	<b>(69 787)</b>	<b>(14.7%)</b>	<b>62 428</b>	<b>-</b>	<b>(102.2%)</b>	
<b>Cash Flow from Investing Activities</b>											
<b>Receipts</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
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	-	-	-	-	-	-	-	-	-	-	
<b>Payments</b>	<b>(157 404)</b>	<b>(12 392)</b>	<b>7.9%</b>	<b>(30 068)</b>	<b>19.1%</b>	<b>(42 460)</b>	<b>27.0%</b>	<b>(16 545)</b>	<b>-</b>	<b>81.7%</b>	

Capital assets	(157 404)	(12 392)	7.9%	(30 068)	19.1%	(42 460)	27.0%	(16 545)	-	81.7%
<b>Net Cash from/(used) Investing Activities</b>	<b>(157 404)</b>	<b>(12 392)</b>	<b>7.9%</b>	<b>(30 068)</b>	<b>19.1%</b>	<b>(42 460)</b>	<b>27.0%</b>	<b>(16 545)</b>	<b>-</b>	<b>81.7%</b>
<b>Cash Flow from Financing Activities</b>										
Receipts	10 600	4 630	43.7%	(5 111)	(48.2%)	(482)	(4.5%)	(4)	2 406.9%	140 323.1%
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	10 000	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	600	4 630	772.1%	(5 111)	(852.5%)	(482)	(80.3%)	(4)	(4.6%)	140 323.1%
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>10 600</b>	<b>4 630</b>	<b>43.7%</b>	<b>(5 111)</b>	<b>(48.2%)</b>	<b>(482)</b>	<b>(4.5%)</b>	<b>(4)</b>	<b>2 406.9%</b>	<b>140 323.1%</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>328 995</b>	<b>(76 150)</b>	<b>(23.1%)</b>	<b>(36 578)</b>	<b>(11.1%)</b>	<b>(112 728)</b>	<b>(34.3%)</b>	<b>45 879</b>	<b>9 649.1%</b>	<b>(179.7%)</b>
Cash/cash equivalents at the year begin:	35 171	56 783	161.4%	(19 445)	(55.3%)	56 783	161.4%	13 652	207.2%	(242.4%)
Cash/cash equivalents at the year end:	364 166	(19 447)	(5.3%)	(56 021)	(15.4%)	(56 021)	(15.4%)	59 531	566.4%	(194.1%)

#### 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	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	16 092	7.5%	6 546	3.0%	192 005	89.5%	-	-	214 643	23.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	18 785	13.8%	5 254	3.9%	112 030	82.3%	-	-	136 069	14.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	11 415	6.9%	4 392	2.7%	149 458	90.4%	-	-	165 266	18.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	9 019	6.8%	5 020	3.8%	118 365	89.4%	-	-	132 404	14.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	6 441	6.1%	4 046	3.8%	95 198	90.1%	-	-	105 685	11.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	8 494	4.4%	3 960	2.0%	182 375	93.6%	-	-	194 829	21.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1 091)	2.8%	4	-	(37 480)	97.2%	-	-	(38 567)	(4.2%)	-	-	-	-
<b>Total By Income Source</b>	<b>69 155</b>	<b>7.6%</b>	<b>29 223</b>	<b>3.2%</b>	<b>811 951</b>	<b>89.2%</b>	<b>-</b>	<b>-</b>	<b>910 329</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	10 022	9.6%	4 259	4.1%	90 294	86.3%	-	-	104 574	11.5%	-	-	-	-
Commercial	23 094	10.7%	6 701	3.1%	185 944	86.2%	-	-	215 740	23.7%	-	-	-	-
Households	37 304	5.9%	18 287	2.9%	575 784	91.2%	-	-	631 375	69.4%	-	-	-	-
Other	(1 265)	3.1%	(24)	-1%	(40 071)	96.9%	-	-	(41 359)	(4.5%)	-	-	-	-
<b>Total By Customer Group</b>	<b>69 155</b>	<b>7.6%</b>	<b>29 223</b>	<b>3.2%</b>	<b>811 951</b>	<b>89.2%</b>	<b>-</b>	<b>-</b>	<b>910 329</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

#### 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	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	22 732	1.5%	-	-	23 045	1.6%	1 422 734	96.9%	1 468 511	84.9%
Bulk Water	3 867	25.2%	3 250	21.2%	2 841	18.6%	5 357	35.0%	15 315	9%
PAYE deductions	7 577	94.3%	460	5.7%	-	-	-	-	8 037	5%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	3 033	100.0%	-	-	-	-	-	-	3 033	2%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	16 656	18.3%	5 909	6.5%	12 235	13.4%	56 173	61.7%	90 973	5.3%
Auditor-General	2 331	43.0%	1 999	36.8%	32	.6%	1 065	19.6%	5 427	3%
Other	-	-	-	-	-	-	139 284	100.0%	139 284	8.0%
<b>Total</b>	<b>56 196</b>	<b>3.2%</b>	<b>11 618</b>	<b>.7%</b>	<b>38 154</b>	<b>2.2%</b>	<b>1 624 612</b>	<b>93.9%</b>	<b>1 730 580</b>	<b>100.0%</b>

#### Contact Details

Municipal Manager	Mr Brian Kannemeyer	056 816 2700
Financial Manager	Mr Hopolang Lebusa	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 2021**

**Part1: Operating Revenue and Expenditure**

	2021/22							2020/21		O2 of 2020/21 to O2 of 2021/22	
	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		
<b>R thousands</b>											
<b>Operating Revenue and Expenditure</b>											
<b>Operating Revenue</b>	<b>1 500 657</b>	<b>418 120</b>	<b>27.9%</b>	<b>369 835</b>	<b>24.6%</b>	<b>787 956</b>	<b>52.5%</b>	<b>294 333</b>	<b>46.1%</b>	<b>25.7%</b>	
Property rates	210 005	55 691	26.5%	51 874	24.7%	107 565	51.2%	52 982	51.9%	(2.1%)	
Service charges - electricity revenue	347 469	89 714	25.8%	71 928	20.7%	161 642	46.5%	67 600	48.4%	6.4%	
Service charges - water revenue	513 222	133 948	26.1%	124 398	24.2%	258 347	50.3%	76 960	32.9%	61.6%	
Service charges - sanitation revenue	80 895	19 976	24.7%	18 641	23.1%	38 637	47.8%	8 829	42.0%	111.4%	
Service charges - refuse revenue	42 358	9 082	21.4%	11 955	28.2%	21 036	49.7%	8 854	46.6%	35.0%	
Rental of facilities and equipment	6 217	1 589	25.6%	1 863	30.0%	3 452	55.5%	1 447	46.4%	28.7%	
Interest earned - external investments	2 500	860	34.4%	752	30.1%	1 612	64.5%	537	50.2%	40.1%	
Interest earned - outstanding debtors	42 600	13 197	31.0%	14 627	34.3%	27 825	65.3%	11 031	43.2%	32.6%	
Dividends received	100	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	11 600	110	1.0%	148	1.3%	259	2.2%	235	3.0%	(36.9%)	
Licences and permits	100	3	2.9%	2	1.6%	4	4.5%	2	1.7%	(14.5%)	
Agency services	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies	221 024	92 389	41.8%	71 437	32.3%	163 826	74.1%	62 675	75.0%	14.0%	
Other revenue	22 568	1 560	6.9%	2 190	9.7%	3 751	16.6%	3 182	20.7%	(31.2%)	
Gains	-	-	-	-	-	-	-	-	-	-	
<b>Operating Expenditure</b>	<b>1 499 194</b>	<b>280 404</b>	<b>18.7%</b>	<b>311 333</b>	<b>20.8%</b>	<b>591 736</b>	<b>39.5%</b>	<b>311 721</b>	<b>39.3%</b>	<b>(1.1%)</b>	
Employee related costs	404 393	79 425	19.6%	86 585	21.4%	166 011	41.1%	83 520	42.5%	3.7%	
Remuneration of councillors	22 716	4 845	21.3%	4 501	19.8%	9 346	41.1%	4 873	46.2%	(7.6%)	
Debt impairment	251 110	64 743	25.8%	67 574	26.9%	132 317	52.7%	42 129	49.9%	60.4%	
Depreciation and asset impairment	52 853	-	-	-	-	-	-	-	-	-	
Finance charges	4 133	14	0.3%	4	0.1%	18	0.4%	(123)	5.5%	(103.0%)	
Bulk purchases	335 012	84 784	25.3%	70 891	21.2%	155 675	46.5%	90 672	50.7%	(21.8%)	
Other Materials	224 236	31 069	13.9%	44 117	19.7%	75 186	33.5%	64 849	38.7%	(32.0%)	
Contracted services	108 395	8 655	8.0%	16 592	15.3%	25 247	23.3%	18 963	25.3%	(12.5%)	
Transfers and subsidies	372	-	-	14	3.8%	14	3.8%	9	3.3%	53.8%	
Other expenditure	64 303	6 868	10.7%	13 218	20.6%	20 086	31.2%	6 829	20.8%	93.5%	
Losses	31 673	-	-	7 837	24.7%	7 837	24.7%	-	-	(100.0%)	
<b>Surplus/(Deficit)</b>	<b>1 463</b>	<b>137 717</b>		<b>58 502</b>		<b>196 219</b>		<b>(17 388)</b>			
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and D)	92 131	-	-	34 102	37.0%	34 102	37.0%	-	-	(100.0%)	
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,F)	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (in-kind - all)	40 000	-	-	28 598	71.5%	28 598	71.5%	-	-	(100.0%)	
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>133 594</b>	<b>137 717</b>		<b>121 202</b>		<b>258 919</b>		<b>(17 388)</b>			
Taxation	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after taxation</b>	<b>133 594</b>	<b>137 717</b>		<b>121 202</b>		<b>258 919</b>		<b>(17 388)</b>			
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) attributable to municipality</b>	<b>133 594</b>	<b>137 717</b>		<b>121 202</b>		<b>258 919</b>		<b>(17 388)</b>			
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) for the year</b>	<b>133 594</b>	<b>137 717</b>		<b>121 202</b>		<b>258 919</b>		<b>(17 388)</b>			

**Part 2: Capital Revenue and Expenditure**

	2021/22							2020/21		O2 of 2020/21 to O2 of 2021/22	
	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		
<b>R thousands</b>											
<b>Capital Revenue and Expenditure</b>											
<b>Source of Finance</b>	<b>259 034</b>	<b>18 639</b>	<b>7.2%</b>	<b>37 260</b>	<b>14.4%</b>	<b>55 899</b>	<b>21.6%</b>	<b>9 028</b>	<b>3.9%</b>	<b>312.7%</b>	
National Government	132 131	18 456	14.0%	35 702	27.0%	54 158	41.0%	8 796	8.2%	305.9%	
Provincial Government	-	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,F)	-	-	-	-	-	-	-	-	-	-	
<b>Transfers recognised - capital</b>	<b>132 131</b>	<b>18 456</b>	<b>14.0%</b>	<b>35 702</b>	<b>27.0%</b>	<b>54 158</b>	<b>41.0%</b>	<b>8 796</b>	<b>8.0%</b>	<b>305.9%</b>	
Borrowing	51 263	-	-	-	-	-	-	-	-	-	
Internally generated funds	75 639	184	0.2%	1 558	2.1%	1 741	2.3%	232	0.4%	571.6%	
<b>Capital Expenditure Functional</b>	<b>259 034</b>	<b>18 639</b>	<b>7.2%</b>	<b>37 260</b>	<b>14.4%</b>	<b>55 899</b>	<b>21.6%</b>	<b>9 028</b>	<b>3.9%</b>	<b>312.7%</b>	
<b>Municipal governance and administration</b>	<b>9 532</b>	<b>140</b>	<b>1.5%</b>	<b>1 099</b>	<b>11.5%</b>	<b>1 239</b>	<b>13.0%</b>	<b>232</b>	<b>2.5%</b>	<b>373.7%</b>	
Executive and Council	-	-	-	-	-	-	-	-	-	-	
Finance and administration	9 532	140	1.5%	1 099	11.5%	1 239	13.0%	232	2.5%	373.7%	
Internal audit	-	-	-	-	-	-	-	-	-	-	
<b>Community and Public Safety</b>	<b>26 173</b>	<b>142</b>	<b>0.5%</b>	<b>2 100</b>	<b>8.0%</b>	<b>2 242</b>	<b>8.6%</b>	<b>1 151</b>	<b>5.1%</b>	<b>82.5%</b>	
Community and Social Services	10 744	-	-	1 734	16.1%	1 734	16.1%	1 734	16.1%	(100.0%)	
Sport And Recreation	5 834	142	2.4%	365	6.3%	508	8.7%	1 151	27.5%	(68.2%)	
Public Safety	9 575	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	
<b>Economic and Environmental Services</b>	<b>77 717</b>	<b>-</b>	<b>-</b>	<b>12 159</b>	<b>15.6%</b>	<b>12 159</b>	<b>15.6%</b>	<b>1 912</b>	<b>2.1%</b>	<b>536.0%</b>	
Planning and Development	70	-	-	-	-	-	-	-	-	-	
Road Transport	77 647	-	-	12 159	15.7%	12 159	15.7%	1 912	2.1%	536.0%	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	
<b>Trading Services</b>	<b>145 612</b>	<b>18 357</b>	<b>12.6%</b>	<b>21 903</b>	<b>15.0%</b>	<b>40 259</b>	<b>27.6%</b>	<b>5 733</b>	<b>5.2%</b>	<b>282.0%</b>	
Energy sources	53 560	3 346	6.2%	2 598	4.9%	5 944	11.1%	3 647	8.8%	(28.8%)	
Water Management	19 142	-	-	4 205	22.0%	4 205	22.0%	-	-	(100.0%)	
Waste Water Management	58 650	15 011	25.6%	15 100	25.7%	30 110	51.3%	2 086	3.9%	623.9%	
Waste Management	14 260	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	

**Part 3: Cash Receipts and Payments**

	2021/22							2020/21		O2 of 2020/21 to O2 of 2021/22	
	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		
<b>R thousands</b>											
<b>Cash Flow from Operating Activities</b>											
<b>Receipts</b>	<b>1 395 188</b>	<b>334 575</b>	<b>24.0%</b>	<b>272 051</b>	<b>19.5%</b>	<b>606 626</b>	<b>43.5%</b>	<b>313 505</b>	<b>39.8%</b>	<b>(13.2%)</b>	
Property rates	151 500	46 873	30.9%	50 989	33.7%	97 862	64.6%	48 636	49.6%	4.8%	
Service charges	831 239	216 737	26.1%	202 536	24.4%	419 274	50.4%	208 848	49.0%	(3.0%)	
Other revenue	56 594	27 715	49.0%	(9 994)	(17.7%)	17 721	31.3%	(40 106)	(138.8%)	(75.1%)	
Transfers and Subsidies - Operational	221 024	7 938	3.6%	1 743	0.8%	9 681	4.4%	91 127	50.5%	(98.1%)	
Transfers and Subsidies - Capital	132 131	35 312	26.7%	26 776	20.3%	62 088	47.0%	5 000	14.4%	435.5%	
Interest	2 600	-	-	-	-	-	-	-	-	-	
Dividends	100	-	-	-	-	-	-	-	-	-	
<b>Payments</b>	<b>(1 162 913)</b>	<b>(409 632)</b>	<b>35.2%</b>	<b>(362 654)</b>	<b>31.2%</b>	<b>(772 287)</b>	<b>66.4%</b>	<b>(381 503)</b>	<b>74.8%</b>	<b>(4.9%)</b>	
Suppliers and employees	(1 158 780)	(409 632)	35.4%	(362 654)	31.3%	(772 287)	66.6%	(381 503)	74.8%	(4.9%)	
Finance charges	(4 133)	-	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	
<b>Net Cash from/(used) Operating Activities</b>	<b>232 276</b>	<b>(75 057)</b>	<b>(32.3%)</b>	<b>(90 604)</b>	<b>(39.0%)</b>	<b>(165 661)</b>	<b>(71.3%)</b>	<b>(67 998)</b>	<b>(144.2%)</b>	<b>33.2%</b>	
<b>Cash Flow from Investing Activities</b>											
<b>Receipts</b>	<b>(0)</b>	<b>4</b>	<b>(188 000.0%)</b>	<b>-</b>	<b>-</b>	<b>4</b>	<b>(188 000.0%)</b>	<b>45</b>	<b>-</b>	<b>(100.0%)</b>	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	
Decrease (Increase) in non-current receivables	(0)	4	(188 000.0%)	-	-	4	(188 000.0%)	45	-	(100.0%)	
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	
<b>Payments</b>	<b>(259 034)</b>	<b>(18 639)</b>	<b>7.2%</b>	<b>(37 260)</b>	<b>14.4%</b>	<b>(55 899)</b>	<b>21.6%</b>	<b>(9 028)</b>	<b>3.9%</b>	<b>312.7%</b>	

Capital assets	(259 034)	(18 639)	7.2%	(37 260)	14.4%	(55 899)	21.6%	(9 028)	3.9%	312.7%
<b>Net Cash from/(used) Investing Activities</b>	<b>(259 034)</b>	<b>(18 636)</b>	<b>7.2%</b>	<b>(37 260)</b>	<b>14.4%</b>	<b>(55 899)</b>	<b>21.6%</b>	<b>(8 982)</b>	<b>3.9%</b>	<b>314.8%</b>
<b>Cash Flow from Financing Activities</b>										
Receipts	32 772	(1 910)	(5.8%)	(193)	(.6%)	(2 103)	(6.4%)	(338)	(.3%)	(42.8%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	33 000	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(228)	(1 910)	838.3%	(193)	84.8%	(2 103)	923.1%	(338)	(2.9%)	(42.8%)
Payments	(3 935)	(385)	9.8%	(35)	.9%	(420)	10.7%	-	-	(100.0%)
Repayment of borrowing	(3 935)	(385)	9.8%	(35)	.9%	(420)	10.7%	-	-	(100.0%)
<b>Net Cash from/(used) Financing Activities</b>	<b>28 837</b>	<b>(2 295)</b>	<b>(8.0%)</b>	<b>(228)</b>	<b>(.8%)</b>	<b>(2 523)</b>	<b>(8.8%)</b>	<b>(338)</b>	<b>(.3%)</b>	<b>(32.4%)</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>2 079</b>	<b>(95 988)</b>	<b>(4 615.9%)</b>	<b>(128 092)</b>	<b>(6 159.7%)</b>	<b>(224 080)</b>	<b>(10 775.7%)</b>	<b>(77 319)</b>	<b>(1 282.8%)</b>	<b>65.7%</b>
Cash/cash equivalents at the year begin:	18 821	50 783	269.8%	(45 013)	(239.2%)	50 783	269.8%	(200 890)	270.1%	(77.6%)
Cash/cash equivalents at the year end:	20 901	(45 013)	(215.4%)	(173 104)	(828.2%)	(173 104)	(828.2%)	(278 208)	(644.3%)	(37.8%)

#### 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	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	110 710	7.7%	39 277	2.7%	67 914	4.7%	1 220 127	84.8%	1 438 028	62.0%	4 060	.3%	198 662	13.8%
Trade and Other Receivables from Exchange Transactions - Electricity	26 416	19.8%	5 682	4.2%	4 896	3.7%	96 718	72.3%	133 713	5.8%	1 859	1.4%	58 711	43.9%
Receivables from Non-exchange Transactions - Property Rates	22 904	11.9%	6 009	3.1%	6 003	3.1%	157 832	81.9%	192 749	8.3%	2 128	1.1%	110 008	57.1%
Receivables from Exchange Transactions - Waste Water Management	12 890	17.4%	2 165	2.9%	2 076	2.8%	56 922	76.9%	74 054	3.2%	695	.9%	32 358	43.7%
Receivables from Exchange Transactions - Waste Management	8 329	9.0%	1 691	1.8%	1 600	1.7%	81 274	87.5%	92 894	4.0%	-	-	16 943	18.2%
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	10 034	3.9%	4 580	1.8%	4 463	1.7%	240 344	92.6%	259 421	11.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 001	2.3%	690	.5%	1 964	1.5%	123 479	95.6%	129 135	5.6%	-	-	-	-
<b>Total By Income Source</b>	<b>194 285</b>	<b>8.4%</b>	<b>60 095</b>	<b>2.6%</b>	<b>88 917</b>	<b>3.8%</b>	<b>1 976 696</b>	<b>85.2%</b>	<b>2 319 993</b>	<b>100.0%</b>	<b>8 742</b>	<b>4%</b>	<b>416 683</b>	<b>18.0%</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	7 960	13.0%	3 063	5.0%	2 779	4.5%	47 536	77.5%	61 338	2.6%	-	-	-	-
Commercial	85 304	29.7%	14 692	5.1%	44 705	15.6%	142 308	49.6%	287 008	12.4%	-	-	-	-
Households	101 022	5.1%	42 340	2.1%	41 433	2.1%	1 786 852	90.6%	1 971 648	85.0%	8 742	4%	416 683	21.1%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>194 285</b>	<b>8.4%</b>	<b>60 095</b>	<b>2.6%</b>	<b>88 917</b>	<b>3.8%</b>	<b>1 976 696</b>	<b>85.2%</b>	<b>2 319 993</b>	<b>100.0%</b>	<b>8 742</b>	<b>4%</b>	<b>416 683</b>	<b>18.0%</b>

#### 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	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	16 783	100.0%	-	-	-	-	-	-	16 783	13.9%
Bulk Water	7 447	13.3%	1 483	2.6%	1 560	2.8%	45 576	81.3%	56 065	46.5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 292	9.9%	2 489	5.8%	1 224	2.8%	35 247	81.5%	43 252	35.9%
Auditor-General	951	21.0%	2 810	62.0%	773	17.0%	-	-	4 534	3.8%
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>29 473</b>	<b>24.4%</b>	<b>6 782</b>	<b>5.6%</b>	<b>3 557</b>	<b>2.9%</b>	<b>80 823</b>	<b>67.0%</b>	<b>120 634</b>	<b>100.0%</b>

#### Contact Details

Municipal Manager	Mr Stephen Molala	016 973 8313
Financial Manager	Ms Keneuwe Lepesa	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 2021**

**Part1: Operating Revenue and Expenditure**

R thousands	2021/22								2020/21		O2 of 2020/21 to O2 of 2021/22
	Budget 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		
<b>Operating Revenue and Expenditure</b>	<b>240 786</b>	<b>78 329</b>	<b>32.5%</b>	<b>57 632</b>	<b>23.9%</b>	<b>135 961</b>	<b>56.5%</b>	<b>29 210</b>	<b>50.5%</b>	<b>97.3%</b>	
<b>Operating Revenue</b>	<b>21 777</b>	<b>2 943</b>	<b>13.5%</b>	<b>6 089</b>	<b>28.0%</b>	<b>9 032</b>	<b>41.5%</b>	<b>9 229</b>	<b>34.3%</b>	<b>(34.0%)</b>	
Property rates	-	-	-	-	-	-	-	-	-	-	
Service charges - electricity revenue	34	0	-	0	-	0	1%	(2)	(6.5%)	(100.7%)	
Service charges - water revenue	35 764	9 394	26.3%	7 861	22.0%	17 255	48.2%	4 651	20.5%	69.0%	
Service charges - sanitation revenue	21 509	6 038	28.1%	5 234	24.3%	11 273	52.4%	2 793	24.8%	87.4%	
Service charges - refuse revenue	15 682	4 362	27.8%	3 919	25.0%	8 281	52.8%	(631)	8.3%	(721.3%)	
Rental of facilities and equipment	174	1 114	641.1%	681	392.1%	1 795	1 033.2%	(96)	(39.1%)	(809.9%)	
Interest earned - external investments	1 006	1	.1%	1	.1%	2	.2%	1	1.4%	(5.0%)	
Interest earned - outstanding debtors	25 000	9 442	37.8%	9 652	38.6%	19 095	76.4%	(5 831)	2.2%	(265.5%)	
Dividends received	3 298	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	
Licences and permits	-	-	-	-	-	-	-	-	-	-	
Agency services	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies	111 321	44 685	40.1%	24 003	21.6%	68 687	61.7%	18 735	88.2%	28.1%	
Other revenue	5 221	350	6.7%	192	3.7%	541	10.4%	361	54.7%	(46.9%)	
Gains	-	-	-	-	-	-	-	-	-	-	
<b>Operating Expenditure</b>	<b>228 603</b>	<b>39 388</b>	<b>17.2%</b>	<b>44 901</b>	<b>19.6%</b>	<b>84 288</b>	<b>36.9%</b>	<b>86 052</b>	<b>21.2%</b>	<b>(47.8%)</b>	
Employee related costs	104 686	27 206	26.0%	27 915	26.7%	55 121	52.7%	304	.5%	9 090.5%	
Remuneration of councillors	6 996	1 574	22.5%	1 538	22.0%	3 112	44.5%	-	-	(100.0%)	
Debt impairment	10 000	1 818	18.2%	1 294	12.9%	3 112	31.1%	71 785	82.9%	(98.2%)	
Depreciation and asset impairment	7 550	-	-	-	-	-	-	11	.1%	(100.0%)	
Finance charges	10 000	2	.0%	4	.0%	6	.1%	4	.0%	(2.8%)	
Bulk purchases	5 000	-	-	-	-	-	-	660	9.0%	(100.0%)	
Other Materials	16 887	431	2.6%	2 026	12.0%	2 458	14.6%	2 432	5.6%	(16.7%)	
Contracted services	29 291	2 083	7.1%	5 106	17.4%	7 189	24.5%	4 786	18.1%	6.7%	
Transfers and subsidies	4 104	-	-	478	11.7%	478	11.7%	2	.1%	23 813.1%	
Other expenditure	34 089	6 274	18.4%	6 539	19.2%	12 812	37.6%	6 067	29.2%	7.8%	
Losses	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit)</b>	<b>12 182</b>	<b>38 941</b>		<b>12 732</b>		<b>51 673</b>		<b>(56 842)</b>			
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and D)	52 220	2 265	4.3%	17 947	34.4%	20 212	38.7%	23 843	50.1%	(24.7%)	
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH)	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>64 402</b>	<b>41 206</b>		<b>30 679</b>		<b>71 885</b>		<b>(32 998)</b>			
Taxation	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after taxation</b>	<b>64 402</b>	<b>41 206</b>		<b>30 679</b>		<b>71 885</b>		<b>(32 998)</b>			
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) attributable to municipality</b>	<b>64 402</b>	<b>41 206</b>		<b>30 679</b>		<b>71 885</b>		<b>(32 998)</b>			
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) for the year</b>	<b>64 402</b>	<b>41 206</b>		<b>30 679</b>		<b>71 885</b>		<b>(32 998)</b>			

**Part 2: Capital Revenue and Expenditure**

R thousands	2021/22								2020/21		O2 of 2020/21 to O2 of 2021/22
	Budget 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		
<b>Capital Revenue and Expenditure</b>	<b>109 689</b>	<b>8 613</b>	<b>7.9%</b>	<b>6 508</b>	<b>5.9%</b>	<b>15 121</b>	<b>13.8%</b>	<b>10 251</b>	<b>18.3%</b>	<b>(36.5%)</b>	
<b>Source of Finance</b>	<b>90 729</b>	<b>7 135</b>	<b>7.9%</b>	<b>5 447</b>	<b>6.0%</b>	<b>12 582</b>	<b>13.9%</b>	<b>10 251</b>	<b>18.3%</b>	<b>(46.9%)</b>	
National Government	-	-	-	-	-	-	-	-	-	-	
Provincial Government	-	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH)	-	-	-	-	-	-	-	-	-	-	
<b>Transfers recognised - capital</b>	<b>90 729</b>	<b>7 135</b>	<b>7.9%</b>	<b>5 447</b>	<b>6.0%</b>	<b>12 582</b>	<b>13.9%</b>	<b>10 251</b>	<b>18.3%</b>	<b>(46.9%)</b>	
Borrowing	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	18 960	1 478	7.8%	1 061	5.6%	2 539	13.4%	-	-	(100.0%)	
<b>Capital Expenditure Functional</b>	<b>109 689</b>	<b>8 613</b>	<b>7.9%</b>	<b>6 508</b>	<b>5.9%</b>	<b>15 121</b>	<b>13.8%</b>	<b>10 251</b>	<b>18.3%</b>	<b>(36.5%)</b>	
<b>Municipal governance and administration</b>	<b>15 710</b>	<b>1 478</b>	<b>9.4%</b>	<b>930</b>	<b>5.9%</b>	<b>2 408</b>	<b>15.3%</b>	<b>-</b>	<b>-</b>	<b>(100.0%)</b>	
Executive and Council	-	-	-	-	-	-	-	-	-	-	
Finance and administration	15 710	1 478	9.4%	930	5.9%	2 408	15.3%	-	-	(100.0%)	
Internal audit	-	-	-	-	-	-	-	-	-	-	
<b>Community and Public Safety</b>	<b>159</b>	<b>-</b>	<b>-</b>	<b>126</b>	<b>79.5%</b>	<b>126</b>	<b>79.5%</b>	<b>-</b>	<b>-</b>	<b>(100.0%)</b>	
Community and Social Services	159	-	-	126	79.5%	126	79.5%	-	-	(100.0%)	
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	
Public Safety	-	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	
<b>Economic and Environmental Services</b>	<b>1 650</b>	<b>-</b>	<b>-</b>	<b>131</b>	<b>7.9%</b>	<b>131</b>	<b>7.9%</b>	<b>76</b>	<b>1.0%</b>	<b>71.0%</b>	
Planning and Development	-	-	-	-	-	-	-	-	-	-	
Road Transport	500	-	-	131	26.2%	131	26.2%	76	1.0%	71.0%	
Environmental Protection	1 150	-	-	-	-	-	-	-	-	-	
<b>Trading Services</b>	<b>92 171</b>	<b>7 135</b>	<b>7.7%</b>	<b>5 321</b>	<b>5.8%</b>	<b>12 456</b>	<b>13.5%</b>	<b>10 175</b>	<b>20.5%</b>	<b>(47.7%)</b>	
Energy sources	10 205	1 419	13.9%	1 265	12.4%	2 684	26.3%	1 964	20.1%	(35.6%)	
Water Management	60 639	5 716	9.4%	4 056	6.7%	9 772	16.1%	6 689	41.7%	(39.4%)	
Waste Water Management	21 327	-	-	-	-	-	-	1 522	10.2%	(100.0%)	
Waste Management	-	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	

**Part 3: Cash Receipts and Payments**

R thousands	2021/22								2020/21		O2 of 2020/21 to O2 of 2021/22
	Budget 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		
<b>Cash Flow from Operating Activities</b>	<b>54 536</b>	<b>74 331</b>	<b>136.3%</b>	<b>86 025</b>	<b>157.7%</b>	<b>160 356</b>	<b>294.0%</b>	<b>20 015</b>	<b>-</b>	<b>329.8%</b>	
<b>Receipts</b>	<b>7 207</b>	<b>11 264</b>	<b>156.3%</b>	<b>6 111</b>	<b>84.8%</b>	<b>17 374</b>	<b>241.1%</b>	<b>112</b>	<b>-</b>	<b>5 374.1%</b>	
Property rates	39 029	13 899	35.6%	9 230	23.6%	23 129	59.3%	3 531	-	161.4%	
Other revenue	4 996	9 751	195.2%	63 998	1 280.9%	73 750	1 476.1%	16 373	-	290.9%	
Transfers and Subsidies - Operational	-	3 369	-	-	-	3 369	-	-	-	-	
Transfers and Subsidies - Capital	-	36 047	-	6 686	-	42 733	-	-	-	(100.0%)	
Interest	6	0	5.6%	-	-	0	5.6%	-	-	-	
Dividends	3 298	-	-	-	-	-	-	-	-	-	
<b>Payments</b>	<b>(166 712)</b>	<b>(79 583)</b>	<b>47.7%</b>	<b>(31 316)</b>	<b>18.8%</b>	<b>(110 899)</b>	<b>66.5%</b>	<b>(15 271)</b>	<b>-</b>	<b>105.1%</b>	
Suppliers and employees	(166 712)	(79 583)	47.7%	(31 316)	18.8%	(110 899)	66.5%	(15 271)	-	105.1%	
Finance charges	-	-	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	
<b>Net Cash from(used) Operating Activities</b>	<b>(112 175)</b>	<b>(5 252)</b>	<b>4.7%</b>	<b>54 709</b>	<b>(48.8%)</b>	<b>49 457</b>	<b>(44.1%)</b>	<b>4 744</b>	<b>-</b>	<b>1 053.2%</b>	
<b>Cash Flow from Investing Activities</b>	<b>(721)</b>	<b>324</b>	<b>(44.9%)</b>	<b>(287)</b>	<b>39.8%</b>	<b>37</b>	<b>(5.1%)</b>	<b>-</b>	<b>-</b>	<b>(100.0%)</b>	
Receipts	-	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	
Decrease (Increase) in non-current receivables	(721)	324	(44.9%)	(287)	39.8%	37	(5.1%)	-	-	(100.0%)	
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	
<b>Payments</b>	<b>(109 689)</b>	<b>(8 613)</b>	<b>7.9%</b>	<b>(6 508)</b>	<b>5.9%</b>	<b>(15 121)</b>	<b>13.8%</b>	<b>(10 251)</b>	<b>-</b>	<b>(36.5%)</b>	

Capital assets	(109 689)	(8 613)	7.9%	(6 508)	5.9%	(15 121)	13.8%	(10 251)	-	(36.5%)
<b>Net Cash from/(used) Investing Activities</b>	<b>(110 411)</b>	<b>(8 289)</b>	<b>7.5%</b>	<b>(6 795)</b>	<b>6.2%</b>	<b>(15 084)</b>	<b>13.7%</b>	<b>(10 251)</b>	<b>1 682.1%</b>	<b>(33.7%)</b>
<b>Cash Flow from Financing Activities</b>										
Receipts	505	(1 548)	(306.4%)	1 505	297.9%	(43)	(8.5%)	37	(3.7%)	4 001.3%
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	505	(1 548)	(306.4%)	1 505	297.9%	(43)	(8.5%)	37	(3.7%)	4 001.3%
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>505</b>	<b>(1 548)</b>	<b>(306.4%)</b>	<b>1 505</b>	<b>297.9%</b>	<b>(43)</b>	<b>(8.5%)</b>	<b>37</b>	<b>(3.7%)</b>	<b>4 001.3%</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>(222 081)</b>	<b>(15 089)</b>	<b>6.8%</b>	<b>49 419</b>	<b>(22.3%)</b>	<b>34 330</b>	<b>(15.5%)</b>	<b>(5 470)</b>	<b>5 564.7%</b>	<b>(1 003.4%)</b>
Cash/cash equivalents at the year begin:	22 015	(126 563)	(574.9%)	(271 930)	(1 235.2%)	(126 563)	(574.9%)	(19 821)	656.7%	1 271.9%
Cash/cash equivalents at the year end:	(200 066)	(271 930)	135.9%	(222 512)	111.2%	(222 512)	111.2%	(25 292)	(195.7%)	779.8%

#### 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	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	4 164	1.7%	3 095	1.3%	4 019	1.6%	232 765	95.4%	244 042	30.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	2	1%	2 596	99.9%	2 598	3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 055	3.1%	1 627	2.4%	1 762	2.6%	61 266	91.8%	66 710	8.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 185	1.4%	2 126	1.3%	2 256	1.4%	151 779	95.9%	158 346	19.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 593	1.6%	1 555	1.6%	1 650	1.7%	91 988	95.0%	96 787	12.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 283	1.5%	3 204	1.5%	3 162	1.5%	203 178	95.5%	212 827	26.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	511	3.3%	214	1.4%	532	3.4%	14 188	91.9%	15 445	1.9%	-	-	-	-
<b>Total By Income Source</b>	<b>13 790</b>	<b>1.7%</b>	<b>11 822</b>	<b>1.5%</b>	<b>13 382</b>	<b>1.7%</b>	<b>757 760</b>	<b>95.1%</b>	<b>796 754</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	403	4.0%	389	3.9%	268	2.7%	8 925	89.4%	9 984	1.3%	-	-	-	-
Commercial	784	2.0%	666	1.7%	770	2.0%	36 227	94.2%	38 446	4.8%	-	-	-	-
Households	12 604	1.7%	10 767	1.4%	12 344	1.6%	712 608	95.2%	748 323	93.9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>13 790</b>	<b>1.7%</b>	<b>11 822</b>	<b>1.5%</b>	<b>13 382</b>	<b>1.7%</b>	<b>757 760</b>	<b>95.1%</b>	<b>796 754</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

#### 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	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	57 489	100.0%	57 489	7.4%
Bulk Water	-	-	2 742	.7%	37 215	8.9%	378 558	90.5%	418 516	53.7%
PAYE deductions	18 625	70.8%	1 378	5.2%	1 601	6.1%	4 684	17.8%	26 289	3.4%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	1 214	.8%	1 217	.8%	1 257	.8%	153 347	97.7%	157 036	20.2%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 665	4.4%	4 097	3.8%	2 676	2.5%	94 995	89.3%	106 432	13.7%
Auditor-General	1 324	10.6%	220	1.8%	2 627	21.1%	8 292	66.5%	12 464	1.6%
Other	702	91.7%	1	1%	-	-	63	8.2%	765	1%
<b>Total</b>	<b>26 530</b>	<b>3.4%</b>	<b>9 656</b>	<b>1.2%</b>	<b>45 377</b>	<b>5.8%</b>	<b>697 429</b>	<b>89.5%</b>	<b>778 992</b>	<b>100.0%</b>

#### Contact Details

Municipal Manager	Mr Josie L. Ralebenya	072 446 2391
Financial Manager	Mr Gcinumuzi Mgcina	058 813 9757

Source Local Government Database

1. All figures in this report are unaudited.

**FREE STATE: FEZILE DABI (DC20)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2021**

**Part1: Operating Revenue and Expenditure**

	2021/22							2020/21		O2 of 2020/21 to O2 of 2021/22
	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	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	177 765	71 084	40.0%	55 629	31.3%	126 713	71.3%	43 133	67.7%	29.0%
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	5 000	422	8.4%	241	4.8%	663	13.3%	333	12.4%	(27.5%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	20 299	70 548	347.5%	55 183	271.9%	125 731	619.4%	700	14.5%	7 783.3%
Other revenue	152 466	114	.1%	204	.1%	319	.2%	42 101	76.1%	(99.5%)
Gains	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	195 376	39 670	20.3%	46 114	23.6%	85 784	43.9%	42 857	41.1%	7.6%
Employee related costs	130 691	28 275	21.6%	27 995	21.4%	56 270	43.1%	26 407	44.3%	6.0%
Remuneration of councillors	8 688	1 936	22.3%	1 527	17.6%	3 463	39.9%	2 662	44.9%	(42.6%)
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	2 250	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	3 101	294	9.5%	541	17.5%	835	26.9%	778	43.6%	(30.4%)
Contracted services	22 357	3 506	15.7%	7 874	35.2%	11 380	50.9%	7 560	37.3%	4.1%
Transfers and subsidies	4 030	239	5.9%	1 005	24.9%	1 243	30.8%	1 014	32.4%	(.9%)
Other expenditure	24 259	5 420	22.3%	7 173	29.6%	12 593	51.9%	4 437	34.9%	61.7%
Losses	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>(17 611)</b>	<b>31 414</b>		<b>9 514</b>		<b>40 928</b>		<b>276</b>		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and D)	2 236	1 565	70.0%	-	-	1 565	70.0%	-	61.6%	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,F)	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>(15 375)</b>	<b>32 979</b>		<b>9 514</b>		<b>42 493</b>		<b>276</b>		
Taxation	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>	<b>(15 375)</b>	<b>32 979</b>		<b>9 514</b>		<b>42 493</b>		<b>276</b>		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>(15 375)</b>	<b>32 979</b>		<b>9 514</b>		<b>42 493</b>		<b>276</b>		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>(15 375)</b>	<b>32 979</b>		<b>9 514</b>		<b>42 493</b>		<b>276</b>		

**Part 2: Capital Revenue and Expenditure**

	2021/22							2020/21		O2 of 2020/21 to O2 of 2021/22
	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	
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	630	-	-	99	15.8%	99	15.8%	18	11.0%	465.1%
National Government	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,F)	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	630	-	-	99	15.8%	99	15.8%	18	11.0%	465.1%
<b>Capital Expenditure Functional</b>	630	-	-	99	15.8%	99	15.8%	18	11.0%	465.1%
<b>Municipal governance and administration</b>	630	-	-	99	15.8%	99	15.8%	18	11.0%	465.1%
Executive and Council	150	-	-	-	-	-	-	-	-	-
Finance and administration	480	-	-	99	20.7%	99	20.7%	18	11.0%	465.1%
Internal audit	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	-	-	-	-	-	-	-	-	-	-
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
<b>Other</b>	-	-	-	-	-	-	-	-	-	-

**Part 3: Cash Receipts and Payments**

	2021/22							2020/21		O2 of 2020/21 to O2 of 2021/22
	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	
<b>R thousands</b>										
<b>Cash Flow from Operating Activities</b>										
<b>Receipts</b>	123 485	74 756	60.5%	55 714	45.1%	130 470	105.7%	-	-	(100.0%)
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-
Other revenue	(51 401)	74 756	(145.4%)	55 714	(108.4%)	130 470	(253.8%)	-	-	(100.0%)
Transfers and Subsidies - Operational	172 525	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	2 236	-	-	-	-	-	-	-	-	-
Interest	125	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	(274 694)	(25 669)	9.3%	(19 813)	7.2%	(45 481)	16.6%	-	-	(100.0%)
Suppliers and employees	(274 694)	(25 669)	9.3%	(19 813)	7.2%	(45 481)	16.6%	-	-	(100.0%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from(used) Operating Activities</b>	<b>(151 209)</b>	<b>49 088</b>	<b>(32.5%)</b>	<b>35 902</b>	<b>(23.7%)</b>	<b>84 989</b>	<b>(56.2%)</b>	<b>-</b>	<b>-</b>	<b>(100.0%)</b>
<b>Cash Flow from Investing Activities</b>										
<b>Receipts</b>	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	(630)	-	-	(99)	15.8%	(99)	15.8%	-	-	(100.0%)

Capital assets	(630)	-	-	(99)	15.8%	(99)	15.8%	-	-	(100.0%)
<b>Net Cash from/(used) Investing Activities</b>	<b>(630)</b>	<b>-</b>	<b>-</b>	<b>(99)</b>	<b>15.8%</b>	<b>(99)</b>	<b>15.8%</b>	<b>-</b>	<b>-</b>	<b>(100.0%)</b>
<b>Cash Flow from Financing Activities</b>										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>(151 839)</b>	<b>49 088</b>	<b>(32.3%)</b>	<b>35 802</b>	<b>(23.6%)</b>	<b>84 890</b>	<b>(55.9%)</b>	<b>-</b>	<b>-</b>	<b>(100.0%)</b>
Cash/cash equivalents at the year begin:	107 315	97 842	91.2%	147 076	137.1%	97 842	91.2%	107 315	-	37.1%
Cash/cash equivalents at the year end:	(44 524)	147 076	(330.3%)	182 878	(410.7%)	182 878	(410.7%)	107 315	-	70.4%

#### 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	%
<b>Debtors Age Analysis By Income Source</b>														
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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Income Source</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

#### 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	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	12 891	100.0%	-	-	-	-	-	-	12 891	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>12 891</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>12 891</b>	<b>100.0%</b>

#### Contact Details

Municipal Manager	Ms Lindi Molibeli	016 970 8607
Financial Manager	Ms Nozuko Palience Mdaka	016 970 8625

Source Local Government Database

1. All figures in this report are unaudited.

**AGGREGATED INFORMATION FOR FREE STATE  
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2021**

**Part1: Operating Revenue and Expenditure**

	2021/22							2020/21		O2 of 2021/22 to O2 of 2021/22
	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	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	<b>21 835 041</b>	<b>5 048 544</b>	<b>23.1%</b>	<b>5 246 926</b>	<b>24.0%</b>	<b>10 295 471</b>	<b>47.2%</b>	<b>4 830 903</b>	<b>48.9%</b>	<b>8.6%</b>
Property rates	3 001 498	744 020	24.8%	770 751	25.7%	1 514 771	50.5%	547 230	44.5%	40.8%
Service charges - electricity revenue	6 340 190	940 894	14.8%	1 806 750	28.5%	2 747 644	43.3%	1 178 404	45.2%	53.3%
Service charges - water revenue	2 842 665	702 779	24.7%	711 174	25.0%	1 413 953	49.7%	620 952	44.5%	14.5%
Service charges - sanitation revenue	1 177 820	267 774	22.7%	267 258	22.7%	535 032	45.4%	210 099	43.3%	27.2%
Service charges - refuse revenue	718 849	160 269	22.3%	163 778	22.8%	324 047	45.1%	148 810	42.9%	10.1%
Rental of facilities and equipment	75 225	21 085	28.0%	22 054	29.3%	43 140	57.3%	18 900	41.5%	16.7%
Interest earned - external investments	56 787	6 262	11.0%	1 236	2.2%	7 498	13.2%	15 751	54.6%	(92.2%)
Interest earned - outstanding debtors	1 042 146	188 562	18.1%	339 061	32.5%	527 623	50.6%	216 106	37.0%	56.9%
Dividends received	6 246	156	2.5%	280	4.5%	436	7.0%	302	8.4%	(7.5%)
Fines, penalties and forfeits	111 530	9 269	8.3%	8 634	7.7%	17 903	16.1%	2 217	6.8%	289.4%
Licences and permits	901	352	39.1%	364	40.4%	716	79.4%	448	36.9%	(18.9%)
Agency services	2	-	-	-	-	-	-	-	-	-
Transfers and subsidies	4 722 321	1 792 495	38.0%	967 059	20.5%	2 759 554	58.4%	1 618 112	68.1%	(40.2%)
Other revenue	1 678 860	218 125	13.0%	186 021	11.1%	404 146	24.1%	253 495	41.5%	(26.6%)
Gains	60 001	(3 498)	(5.8%)	2 505	4.2%	(993)	(1.7%)	75	.5%	3 248.1%
<b>Operating Expenditure</b>	<b>22 127 805</b>	<b>3 795 910</b>	<b>17.2%</b>	<b>5 628 734</b>	<b>25.4%</b>	<b>9 424 644</b>	<b>42.6%</b>	<b>3 936 196</b>	<b>37.5%</b>	<b>43.0%</b>
Employee related costs	6 703 173	1 485 303	22.2%	2 020 426	30.1%	3 505 729	52.3%	1 429 652	46.1%	41.3%
Remuneration of councillors	342 853	73 723	21.5%	75 664	22.1%	149 407	43.6%	67 091	39.1%	12.8%
Debt impairment	2 807 136	354 511	12.6%	334 155	11.9%	688 666	24.5%	389 292	42.6%	(14.2%)
Depreciation and asset impairment	1 323 996	18 329	1.4%	440 481	33.3%	458 809	34.7%	62 478	7.5%	605.0%
Finance charges	710 869	45 008	6.3%	181 348	25.5%	226 356	31.8%	63 651	8.6%	184.9%
Bulk purchases	4 965 745	1 015 867	20.5%	1 102 175	22.2%	2 118 042	42.7%	600 347	32.4%	83.6%
Other Materials	1 930 510	243 947	12.6%	505 534	26.2%	749 482	38.8%	536 378	38.2%	(5.8%)
Contracted services	1 501 749	269 736	18.0%	513 751	34.2%	783 487	52.2%	474 296	49.3%	8.3%
Transfers and subsidies	223 799	15 009	6.7%	9 139	4.1%	24 149	10.8%	23 196	18.9%	(60.6%)
Other expenditure	1 311 551	275 018	21.0%	436 871	33.3%	711 889	54.3%	289 810	44.2%	50.7%
Losses	306 425	(541)	(2%)	9 170	3.0%	8 630	2.8%	7	.4%	123 122.1%
<b>Surplus/(Deficit)</b>	<b>(292 764)</b>	<b>1 252 634</b>		<b>(381 808)</b>		<b>870 826</b>		<b>894 707</b>		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and D)	2 551 222	205 086	8.0%	591 323	23.2%	796 409	31.2%	463 194	31.1%	27.7%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,F)	13 000	1 125	8.7%	895	6.9%	2 020	15.5%	1 771	22.3%	(49.5%)
Transfers and subsidies - capital (in-kind - all)	50 314	-	-	28 598	56.8%	28 598	56.8%	-	1.5%	(100.0%)
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>2 321 772</b>	<b>1 458 846</b>		<b>239 008</b>		<b>1 697 854</b>		<b>1 359 672</b>		
Taxation	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>	<b>2 321 772</b>	<b>1 458 846</b>		<b>239 008</b>		<b>1 697 854</b>		<b>1 359 672</b>		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>2 321 772</b>	<b>1 458 846</b>		<b>239 008</b>		<b>1 697 854</b>		<b>1 359 672</b>		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>2 321 772</b>	<b>1 458 846</b>		<b>239 008</b>		<b>1 697 854</b>		<b>1 359 672</b>		

**Part 2: Capital Revenue and Expenditure**

	2021/22							2020/21		O2 of 2021/22 to O2 of 2021/22
	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	
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	<b>3 182 774</b>	<b>348 211</b>	<b>10.9%</b>	<b>550 267</b>	<b>17.3%</b>	<b>898 478</b>	<b>28.2%</b>	<b>417 170</b>	<b>16.5%</b>	<b>31.9%</b>
National Government	2 611 136	312 041	12.0%	465 298	17.8%	777 339	29.8%	355 303	22.4%	31.0%
Provincial Government	10 167	3 154	31.0%	-	-	3 154	31.0%	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,F)	13 000	1 620	12.5%	6 327	48.7%	7 947	61.1%	5 337	50.6%	18.5%
<b>Transfers recognised - capital</b>	<b>2 634 303</b>	<b>316 815</b>	<b>12.0%</b>	<b>471 625</b>	<b>17.9%</b>	<b>788 440</b>	<b>29.9%</b>	<b>360 640</b>	<b>22.6%</b>	<b>30.8%</b>
Borrowing	61 713	11 335	18.4%	10 235	16.6%	21 570	35.0%	12 513	19.8%	(18.2%)
Internally generated funds	486 757	20 061	4.1%	68 407	14.1%	88 468	18.2%	44 017	4.6%	55.4%
<b>Capital Expenditure Functional</b>	<b>3 191 669</b>	<b>349 119</b>	<b>10.9%</b>	<b>550 490</b>	<b>17.2%</b>	<b>899 609</b>	<b>28.2%</b>	<b>421 606</b>	<b>16.5%</b>	<b>30.6%</b>
<b>Municipal governance and administration</b>	<b>161 060</b>	<b>19 486</b>	<b>12.1%</b>	<b>25 526</b>	<b>15.8%</b>	<b>45 012</b>	<b>27.9%</b>	<b>21 007</b>	<b>3.5%</b>	<b>21.5%</b>
Executive and Council	55 596	3 377	6.1%	5 568	10.0%	8 946	16.1%	3 584	16.2%	55.4%
Finance and administration	105 464	16 108	15.3%	19 943	18.9%	36 051	34.2%	17 424	3.1%	14.5%
Internal audit	-	-	-	15	-	15	-	-	-	(100.0%)
<b>Community and Public Safety</b>	<b>491 553</b>	<b>13 501</b>	<b>2.7%</b>	<b>46 085</b>	<b>9.4%</b>	<b>59 585</b>	<b>12.1%</b>	<b>49 061</b>	<b>16.9%</b>	<b>(6.1%)</b>
Community and Social Services	39 370	37	.1%	4 026	10.2%	4 062	10.3%	10 591	31.8%	(62.0%)
Sport And Recreation	64 783	4 541	7.0%	8 783	13.6%	13 325	20.6%	7 411	12.6%	18.5%
Public Safety	32 605	1	-	205	.6%	207	.6%	959	4.7%	(78.6%)
Housing	354 146	8 884	2.5%	33 070	9.3%	41 955	11.8%	29 938	15.5%	10.5%
Health	650	37	5.7%	-	-	37	5.7%	161	19.9%	(100.0%)
<b>Economic and Environmental Services</b>	<b>609 747</b>	<b>114 326</b>	<b>18.7%</b>	<b>131 903</b>	<b>21.6%</b>	<b>246 229</b>	<b>40.4%</b>	<b>117 605</b>	<b>27.1%</b>	<b>12.2%</b>
Planning and Development	107 892	20 940	19.4%	11 588	10.7%	32 528	30.1%	11 552	16.0%	3%
Road Transport	500 705	93 386	18.7%	120 315	24.0%	213 700	42.7%	106 054	29.4%	13.4%
Environmental Protection	1 150	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>1 917 240</b>	<b>201 807</b>	<b>10.5%</b>	<b>346 947</b>	<b>18.1%</b>	<b>548 753</b>	<b>28.6%</b>	<b>233 933</b>	<b>21.7%</b>	<b>48.3%</b>
Energy sources	387 558	26 666	6.9%	91 843	23.7%	118 509	30.6%	60 510	22.2%	51.8%
Water Management	959 777	105 249	11.0%	135 950	14.2%	241 199	25.1%	112 320	23.9%	21.0%
Waste Water Management	520 079	66 850	12.9%	117 367	22.6%	184 217	35.4%	60 559	21.5%	93.8%
Waste Management	49 826	3 041	6.1%	1 787	3.6%	4 828	9.7%	543	.6%	229.1%
<b>Other</b>	<b>12 070</b>	<b>-</b>	<b>-</b>	<b>30</b>	<b>.2%</b>	<b>30</b>	<b>.2%</b>	<b>-</b>	<b>-</b>	<b>(100.0%)</b>

**Part 3: Cash Receipts and Payments**

	2021/22							2020/21		O2 of 2021/22 to O2 of 2021/22
	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	
<b>R thousands</b>										
<b>Cash Flow from Operating Activities</b>										
<b>Receipts</b>	<b>16 700 871</b>	<b>4 821 015</b>	<b>28.9%</b>	<b>4 958 690</b>	<b>29.7%</b>	<b>9 779 705</b>	<b>58.6%</b>	<b>2 425 944</b>	<b>24.3%</b>	<b>104.4%</b>
Property rates	1 388 362	658 131	47.4%	603 869	43.5%	1 262 001	90.9%	194 271	12.5%	210.8%
Service charges	6 364 543	1 866 772	29.3%	2 323 381	36.5%	4 190 153	65.8%	673 854	10.6%	244.8%
Other revenue	4 402 960	1 690 766	38.4%	1 235 155	28.1%	2 925 922	66.5%	1 209 244	(59.0%)	2.1%
Transfers and Subsidies - Operational	2 376 519	304 819	12.8%	218 288	9.2%	523 107	22.0%	278 844	24.2%	(21.7%)
Transfers and Subsidies - Capital	2 060 867	296 976	14.4%	574 917	27.9%	871 893	42.3%	69 715	8.9%	724.7%
Interest	98 959	3 520	3.6%	2 804	2.8%	6 324	6.4%	17	.2%	16 563.9%
Dividends	8 661	30	.3%	276	3.2%	306	3.5%	0	.2%	4 601 516.7%
<b>Payments</b>	<b>(15 991 607)</b>	<b>(3 919 613)</b>	<b>24.5%</b>	<b>(4 212 501)</b>	<b>26.3%</b>	<b>(8 132 113)</b>	<b>50.9%</b>	<b>(1 116 381)</b>	<b>18.0%</b>	<b>277.3%</b>
Suppliers and employees	(15 687 811)	(3 919 613)	25.0%	(4 212 501)	26.9%	(8 132 113)	51.8%	(1 116 381)	18.4%	-
Finance charges	(292 723)	-	-	-	-	-	-	-	-	-
Transfers and grants	(11 073)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>709 265</b>	<b>901 402</b>	<b>127.1%</b>	<b>746 190</b>	<b>105.2%</b>	<b>1 647 592</b>	<b>232.3%</b>	<b>1 309 563</b>	<b>59.8%</b>	<b>(43.0%)</b>
<b>Cash Flow from Investing Activities</b>										
<b>Receipts</b>	<b>(169 659)</b>	<b>571</b>	<b>(.3%)</b>	<b>(159)</b>	<b>.1%</b>	<b>412</b>	<b>(.2%)</b>	<b>155</b>	<b>(648.7%)</b>	<b>(202.7%)</b>

Capital assets	(2 682 481)	(328 017)	12.2%	(516 340)	19.2%	(844 357)	31.5%	(177 858)	17.9%	190.3%
<b>Net Cash from/(used) Investing Activities</b>	<b>(2 852 140)</b>	<b>(327 446)</b>	<b>11.5%</b>	<b>(516 499)</b>	<b>18.1%</b>	<b>(843 945)</b>	<b>29.6%</b>	<b>(177 704)</b>	<b>17.9%</b>	<b>190.7%</b>
<b>Cash Flow from Financing Activities</b>										
Receipts	93 905	(12 368)	(13.2%)	(6 785)	(7.2%)	(19 153)	(20.4%)	(10 646)	73.1%	(36.3%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	43 000	(1 865)	(4.3%)	(1 865)	(4.3%)	(3 730)	(8.7%)	(3 108)	12.8%	(40.0%)
Increase (decrease) in consumer deposits	50 905	(10 503)	(20.6%)	(4 920)	(9.7%)	(15 423)	(30.3%)	(7 538)	7.2%	(34.7%)
Payments	(136 222)	(385)	.3%	(35)	-	(420)	.3%	-	-	(100.0%)
Repayment of borrowing	(136 222)	(385)	.3%	(35)	-	(420)	.3%	-	-	(100.0%)
<b>Net Cash from/(used) Financing Activities</b>	<b>(42 317)</b>	<b>(12 753)</b>	<b>30.1%</b>	<b>(6 820)</b>	<b>16.1%</b>	<b>(19 573)</b>	<b>46.3%</b>	<b>(10 646)</b>	<b>73.1%</b>	<b>(35.9%)</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>(2 185 192)</b>	<b>561 203</b>	<b>(25.7%)</b>	<b>222 870</b>	<b>(10.2%)</b>	<b>784 074</b>	<b>(35.9%)</b>	<b>1 121 214</b>	<b>357.0%</b>	<b>(80.1%)</b>
Cash/cash equivalents at the year begin:	470 817	723 337	153.6%	1 091 182	231.8%	723 337	153.6%	(680 143)	(8 512.2%)	(260.4%)
Cash/cash equivalents at the year end:	(1 714 374)	1 269 737	(74.1%)	1 480 260	(86.3%)	1 480 260	(86.3%)	491 416	193.2%	201.2%

#### 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	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	438 346	5.0%	211 438	2.4%	413 941	4.8%	7 644 729	87.8%	8 708 455	32.4%	1 541 780	17.7%	1 727 795	19.8%
Trade and Other Receivables from Exchange Transactions - Electricity	330 887	13.2%	81 514	3.2%	230 889	9.2%	1 867 526	74.4%	2 510 816	9.3%	427 131	17.0%	161 831	6.4%
Receivables from Non-exchange Transactions - Property Rates	285 525	7.2%	115 689	2.9%	248 526	6.3%	3 326 308	83.7%	3 976 048	14.8%	708 787	17.8%	406 008	10.2%
Receivables from Exchange Transactions - Waste Water Management	127 734	4.0%	68 400	2.1%	178 345	5.5%	2 854 066	88.4%	3 228 545	12.0%	375 091	11.6%	505 325	15.7%
Receivables from Exchange Transactions - Waste Management	84 074	3.0%	69 974	2.5%	145 853	5.2%	2 490 444	89.3%	2 790 345	10.4%	(640 339)	(22.9%)	530 491	19.0%
Receivables from Exchange Transactions - Property Rental Debtors	1 683	1.3%	1 662	1.3%	1 591	1.3%	120 473	96.1%	125 409	.5%	(158 580)	(126.5%)	273	.2%
Interest on Arrear Debtor Accounts	131 072	2.8%	84 486	1.8%	265 730	5.7%	4 148 451	89.6%	4 629 739	17.2%	807 488	17.4%	674 215	14.6%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(28 937)	(3.2%)	22 810	2.5%	19 971	2.2%	890 290	98.5%	904 135	3.4%	(2 941 913)	(325.4%)	359 154	39.7%
<b>Total By Income Source</b>	<b>1 370 383</b>	<b>5.1%</b>	<b>655 974</b>	<b>2.4%</b>	<b>1 504 848</b>	<b>5.6%</b>	<b>23 342 288</b>	<b>86.9%</b>	<b>26 873 492</b>	<b>100.0%</b>	<b>119 446</b>	<b>4%</b>	<b>4 365 092</b>	<b>16.2%</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	247 461	5.8%	141 710	3.3%	261 284	6.2%	3 582 051	84.6%	4 232 506	15.7%	265 766	6.3%	314 973	7.4%
Commercial	449 560	11.9%	107 534	2.8%	306 207	8.1%	2 915 687	77.2%	3 778 989	14.1%	(1 434 196)	(38.0%)	192 815	5.1%
Households	676 089	3.6%	403 178	2.1%	976 194	5.2%	16 731 114	89.1%	18 786 574	69.9%	1 287 876	6.9%	3 857 303	20.5%
Other	(2 728)	(3.6%)	3 552	4.7%	(38 837)	(51.5%)	113 435	150.4%	75 423	.3%	-	-	-	-
<b>Total By Customer Group</b>	<b>1 370 383</b>	<b>5.1%</b>	<b>655 974</b>	<b>2.4%</b>	<b>1 504 848</b>	<b>5.6%</b>	<b>23 342 288</b>	<b>86.9%</b>	<b>26 873 492</b>	<b>100.0%</b>	<b>119 446</b>	<b>4%</b>	<b>4 365 092</b>	<b>16.2%</b>

#### 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	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	311 999	2.9%	433 368	4.0%	146 549	1.4%	9 847 458	91.7%	10 739 375	58.3%
Bulk Water	380 955	6.6%	54 540	.9%	107 688	1.9%	5 214 168	90.6%	5 757 350	31.2%
PAYE deductions	49 265	84.7%	1 844	3.2%	1 606	2.8%	5 462	9.4%	58 177	.3%
VAT (output less input)	968	100.0%	-	-	-	-	-	-	968	-
Pensions / Retirement	16 966	7.5%	12 726	5.6%	13 233	5.9%	182 916	81.0%	225 840	1.2%
Loan repayments	50 515	82.8%	828	1.4%	1 656	2.7%	8 019	13.1%	61 018	.3%
Trade Creditors	118 228	9.8%	107 976	8.9%	166 344	13.8%	816 566	67.5%	1 209 115	6.6%
Auditor-General	7 609	10.6%	13 339	18.6%	10 910	15.2%	40 019	55.7%	71 877	.4%
Other	(3 756)	(1.2%)	7 520	2.5%	17 932	6.0%	279 245	92.8%	300 940	1.6%
<b>Total</b>	<b>932 750</b>	<b>5.1%</b>	<b>632 140</b>	<b>3.4%</b>	<b>465 918</b>	<b>2.5%</b>	<b>16 393 852</b>	<b>89.0%</b>	<b>18 424 660</b>	<b>100.0%</b>

#### Contact Details

Municipal Manager	
Financial Manager	

Source Local Government Database

1. All figures in this report are unaudited.